

City Council
COMMITTEE OF THE WHOLE
City of Belvidere, Illinois

Aldersperson Natalie Mulhall	Chairman Building
Aldersperson Sandra Gramkowski	Vice-Chairman Building
Aldersperson Wendy Frank	Chairman Finance and Personnel
Aldersperson Ric Brereton	Vice-Chairman Finance and Personnel
Aldersperson Mike McGee	Chairman Planning & Zoning
Aldersperson Clayton Stevens	Vice-Chairman Planning & Zoning
Aldersperson Matthew Fleury	Chairman Public Safety
Aldersperson John Albertini	Vice-Chairman Public Safety
Aldersperson Rory Peterson	Chairman Public Works
Aldersperson Marsha Freeman	Vice-Chairman Public Works

AGENDA

March 10, 2025
6:00 p.m.
City Council Chambers
401 Whitney Blvd., Belvidere, Illinois

Call to Order:

Roll Call:

Public Comment:

Public Forum:

Reports of Officers, Boards, and Special Committees:

1. Building, Planning & Zoning, Unfinished Business: None.
2. Building, Planning & Zoning, New Business:
 - A. Building Department – Update.
 - B. Planning Department – Update.
 - C. Resolution Directing the Planning Department to Publish the Zoning Map of the City of Belvidere.
3. Public Works, Unfinished Business:
4. Public Works, New Business:
 - A. Public Works Department – Update.
 - B. 2025 MFT Street Maintenance Program.
 - C. Resolution for Maintenance Under the Illinois Highway Code.
 - D. Ordinance Amending Section 118-34 and 118-35.
 - E. State of Illinois Joint Purchase of Rock Salt.
 - F. Midwest Refrigerated Illinois DCEO CDBG Grant Automated Layer Picking Fulfillment System Project Bid Tab.
5. Other, Unfinished Business: None.
6. Other, New Business:
 - A. FY26 Budget Ordinance.
7. Adjournment:

RESOLUTION #2025-4

**A RESOLUTION DIRECTING THE PLANNING DEPARTMENT
TO PUBLISH THE ZONING MAP OF THE CITY OF BELVIDERE**

WHEREAS, Illinois statute requires municipalities to publish a zoning map annually; and

WHEREAS, the City of Belvidere has compiled and attached hereto as Exhibit A, a zoning map (dated February 2025 and current with all approved map amendments and annexation) depicting zoning districts as required by state statute, and

WHEREAS, the Official Zoning Map is on file and available for public inspection and purchase at the Belvidere Community Development Department at 401 Whitney Boulevard, Belvidere.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and the City Council of the City of Belvidere that the Planning Department is directed to publish the Official Zoning Map by posting a copy of the map on the office of the Planning Department's web site. The Planning Department is further authorized to make the Official Zoning Map available for purchase.

Approved:

_____ Mayor

Attest:

_____ City Clerk

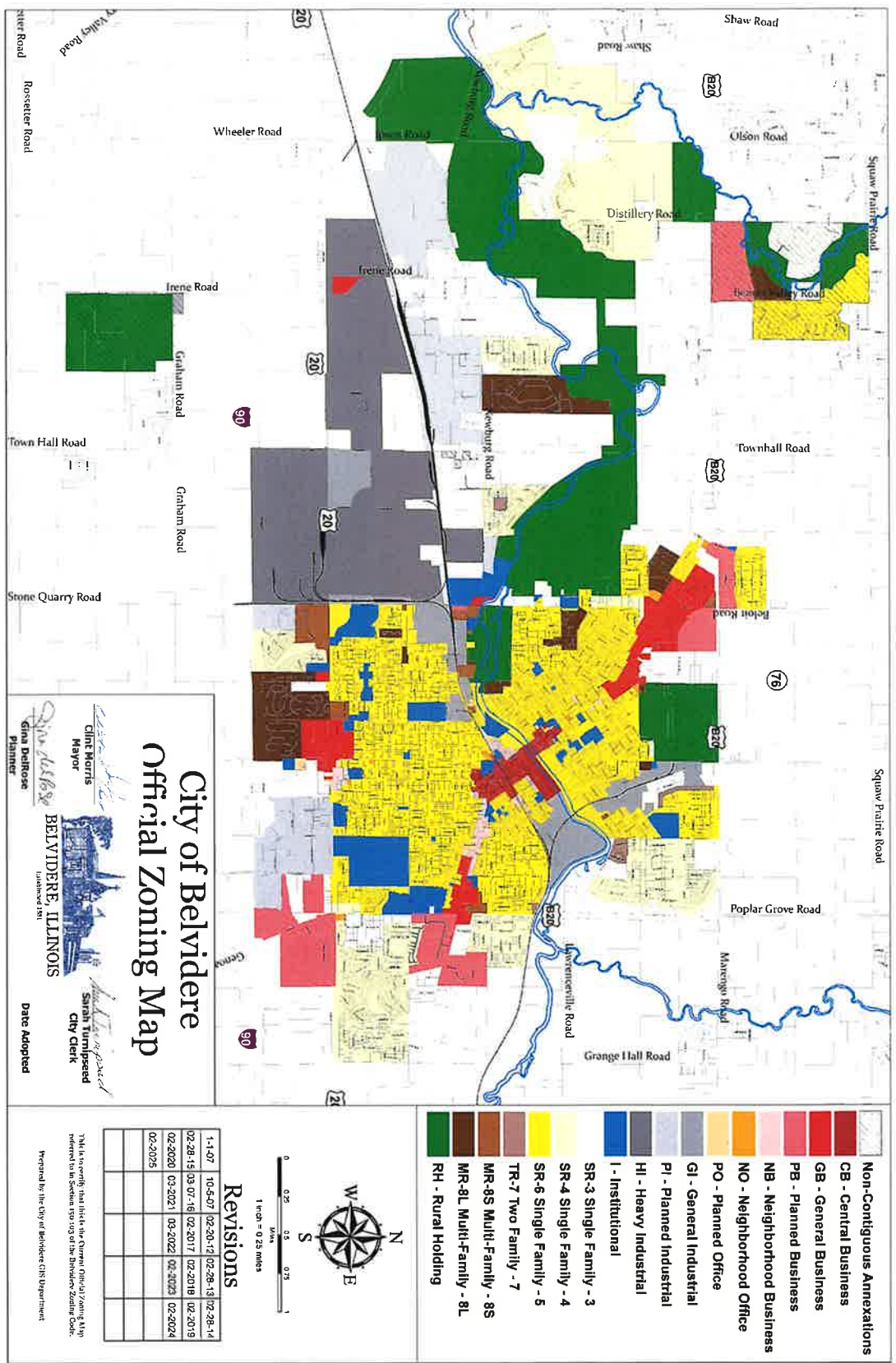
Ayes:

Nays:

Absent:

Approved:

EXHIBIT A



Memo

To: Mayor and City Council
From: Brent Anderson, Director of Public Works
Date: 1/28/2025
Re: 2025 MFT Street Maintenance Program

The following is the proposed MFT Street Maintenance Program for 2025:

Arterial & Collector Street Overlays:

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Ward</u>	<u>Quantity</u>	<u>Distance</u>
Beloit Road	Business 20	Burnett Dr	4	12,267 SY	2,760 LF

Residential Overlays:

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Ward</u>	<u>Quantity</u>	<u>Distance</u>
Oakwood/Hazelwood Dr	Willowbrook	Creek	1	8,054 SY	2,300 LF
W 12 th St	7 th Ave	12 th Ave	1	5,402 SY	1,870 LF
Ruby St	Gail	Lynne	2	2,857 SY	890 LF
W Menomonie St	Appleton	Garden	2	3,752 SY	1,535 LF
John St	Jackson	Boone	2	2,124 SY	720 LF
W Boone St	Whitman	Crosby	2	2,666 SY	900 LF
Clines Ford Dr	Newburg	End	2	10,232 SY	2,860 LF
American House Dr	6 th St	National Sewing	3	2,438 SY	705 LF
Piel Grocery Ln	6 th St	National Sewer	3	1,871 SY	535 LF
E Huntington Dr	Farmington	Hidden Green	3	9,547 SY	2,785 LF
Ridgefield Dr	Farmington	Cloverdale	3	8,759 SY	2,575 LF
Vernon/Lafayette Dr	Burnett	West Hills	4	6,920 SY	2,380 LF
W Pleasant St	State	Pearl	5	1,956 SY	440 LF
Corporate Parkway	Keene	Tripp	5	7,094 SY	2,115 LF
E 5 th St	East	Prospect	5	4,034 SY	1,330 LF

Current MFT regulations require that ADA compliant sidewalk returns at all intersections of the streets being overlaid must be in place or installed in conjunction with the overlay project. There is \$1,000,000 budgeted in MFT for the Street Maintenance Program.



District	County	Resolution Number	Resolution Type	Section Number
2	Boone		Original	25-00000-00-GM

BE IT RESOLVED, by the Council of the City of Belvidere Illinois that there is hereby appropriated the sum of One Million Dollars (\$1,300,000.00)

of Motor Fuel Tax funds for the purpose of maintaining streets and highways under the applicable provisions of Illinois Highway Code from 01/01/25 to 12/31/25.

BE IT FURTHER RESOLVED, that only those operations as listed and described on the approved Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

BE IT FURTHER RESOLVED, that City of Belvidere shall submit within three months after the end of the maintenance period as stated above, to the Department of Transportation, on forms available from the Department, a certified statement showing expenditures and the balances remaining in the funds authorized for expenditure by the Department under this appropriation, and

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I, Erica Bluege City Clerk in and for said City of Belvidere in the State of Illinois, and keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the

Council of Belvidere at a meeting held on _____ Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this _____ Day _____ Month, Year

(SEAL, if required by the LPA)

Clerk Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

ORDINANCE #
AN ORDINANCE AMENDING SECTION 118-34 AND
SECTION 118-35
OF THE CITY OF BELVIDERE MUNICIPAL CODE

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

SECTION 1: Section 118-34 is amended to read as set forth in the attached Exhibit A which is incorporated herein by this reference.

SECTION 2: Section 118-35 of the City of Belvidere Municipal Code is amended to read as set forth in the attached Exhibit B which is incorporated herein by this reference.

SECTION 3: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 4: This Ordinance shall be in full force and effect from and after its passage and publication in pamphlet form as required by law which publication is hereby authorized.

Ayes: .

Nays: .

Absent: .

Passed:

Approved:

Mayor Clinton Morris

ATTEST: _____

City Clerk Erica Bluege

(SEAL)

Sec. 118-34. Planting.

- (a) The city shall plant and maintain a healthy diverse urban forest to improve the natural resources and quality of life for its residents.
- (b) The city shall plant diverse species with the ratio of not more than 15 percent of any one family, ten percent of any one genus or five percent of any one species. Diverse species composition protects from catastrophic loss.
- (c) All trees planted by the city or their agent shall be planted consistent with the most current ANSI A300 Standards of American National Standards Institute.
- (d) Trees purchased by the city shall be of a quality consistent with the most current American Standards for Nursery Stock as approved by the most current ANSI Z60.1 standards.
- (e) It shall be unlawful to plant any tree or shrub in the public right-of-way, or on other publicly owned property or on any conservation or preservation area, without prior approval from the city and, in the instance of the conservation or preservation area, the language on the recorded plat shall prevail.
- (f) The spacing of street trees will be in accordance with the three species size classes listed below. No trees may be planted closer together than the following, except in special plantings designed or approved by a landscape architect:

Small Trees (20' to 35' in height):	30 feet
Medium Trees (30' to 50' in height):	40 feet
Large Trees (50' and greater in height):	50 feet

- (g) The distance trees may be planted from curbs or curblines and sidewalks will be in accordance with the three species size classes listed above. No trees may be planted closer to any curb or sidewalk than the following:

Small Trees:	2 feet
Medium Trees:	3 feet
Large Trees:	4 feet

- (h) No street tree shall be planted closer than 35 feet of any street corner, measured from the point of nearest intersecting curbs or curb-lines. No street tree shall be planted closer than ten feet to any fire hydrant.
- (i) No street trees other than those species of small trees may be planted under or within five lateral feet of any underground water line, sewer line, transmission line or other utility.
- (j) The city should provide education and outreach to private landowners on the need for species and age diversity, proper selection and planting practices, and how to select species for particular sites.

Sec. 118-35. Tree care.

The city shall have the right to plant, prune, maintain and remove trees, within the lines of all streets, alleys, avenues, lanes, squares and public grounds, as may be necessary to ensure public safety or to preserve or enhance the symmetry and beauty of public grounds. The city shall endeavor to conduct these activities in accordance with International Society of Arboriculture practices, where possible. This would include but not be limited to:

- (1) Establishing watering program for implementation during periods when natural rain fall is not adequate to meet the needs of newly planted trees. Newly planted trees are any trees planted within five years of the inadequate rainfall. All tree care shall be performed in accordance with the most current ANSI A300 standards.
- (2) Have an established pruning program that places all trees on public property on a ten year pruning cycle. Pruning is to be accomplished under the direction of a certified arborist and in compliance with the most current ANSI A300 standards of the American National Standards Institute. Care should be taken to follow best management practices including, but not limited to good sanitation practices to reduce spread of infectious conditions and restriction of pruning based on species needs, e.g., oaks should only be pruned when dormant.
- (3) It is recommended that during the pruning cycle, trees to be pruned be identified by species, size and location and be rated for health and hazard potential. A record of this report should be used as a guide for city staff to address problems and provide care as needed.

Memo

To: Mayor and City Council
From: Brent Anderson, Director of Public Works
Date: 3/4/2025
Re: State of Illinois Joint Purchase of Rock Salt

THE FY 25-26 State of Illinois Joint Purchase Agreement for Rock Salt requires a Certificate of Authority to be attached to the application. A copy of the Joint Purchase for Rock Salt application is attached for your reference. Rock Salt has to be purchased in 22 ton increments and we are requesting 1,782 tons of rock salt for this next year.

I would recommend that the Director of Public Works and the Assistant Director of Public Works be duly authorized to enter into contracts, to include joint participation agreements for the purpose of procuring rock salt, on behalf of the City of Belvidere with the State of Illinois and any of its agencies or department's and further are authorized to execute any documents which may in his/her judgement be desirable or necessary to affect the purpose of this vote.

CMS CY2025-CY2026 Rock Salt Contract Joint Participation Agreement

ameyers@ci.belvidere.il.us [Switch account](#)

 Draft saved

The name, email, and photo associated with your Google account will be recorded when you upload files and submit this form

*** Indicates required question**

Rock Salt Information for CY25-26

What is the **Street Number and Name** for the Ship to Address? *

This is the address to which the salt is to be delivered.

515 W Locust St

What is the name of the **City** for the Ship to Address? *

Belvidere

What is the **Zip Code** for the Ship to Address? *

61008



In what **County** is the Ship to Address located? *

Boone

What is the **Governmental Name** for the Bill to Address? *

City of Belvidere

What is the **Street Number and Name** for the Bill to Address? *

This is the address to which the Vendor will send the invoice.

401 Whitney Blvd.

What is the name of the **City** for the Bill to Address? *

Belvidere

What is the **Zip Code** for the Bill to Address? *

61008

Who is the Contact Person for your Governmental Unit? *

Brent Anderson



What is the Contact Person's Title? *

Public Works Director

What is the Contact Person's telephone number? *

815-544-9256

What is the Contact Person's email address? *

banderson@belvidereil.gov

How many **tons** of Rock Salt is your Governmental Unit requesting that CMS solicit on your behalf? *

*A minimum of 22 tons is required and estimates should be calculated in 22 tons increments. Enter a **number** only and do not add any words. For example enter as "22" and not "22 tons"*

1782 Tons

 Minimum of 22 tons



What is your minimum purchase commitment for the CY2025-CY2026 season? *

If you choose 80% and the participant estimates a quantity of 100 tons, the participant is only obligated to order 80 tons. If you choose 100% and the participant estimates a quantity of 100 tons, the participant is obligated to order 100 tons. Regardless of your choice below, all participants will be allowed a maximum purchase commitment of 120%. That means that if a participant estimates a quantity of 100 tons, the participant can order up to 120 tons.

80%

100%

Certificate of Authority *

I certify that funds are available for this agreement and that such items are available for the sole use of this governmental unit, and not for personal use of any official or individual or resale. In addition, I agree to abide by the Joint Purchasing Procedures established by the Department of Central Management Services.

Please upload the completed Blank Certificate of Authority that was attached to the email with the link to this participation agreement form. **(Only Document and PDF file types are accepted)**

Upload up to 5 supported files: PDF or document. Max 10 MB per file.

[↑ Add file](#)

Printed Name of Authorized Signature *

Please enter Last Name, First Name

Your answer

 This is a required question



BY SUBMITTING THIS ROCK SALT CONTRACT JOINT PARTICIPATION AGREEMENT FORM ON BEHALF OF YOUR GOVERNMENTAL UNIT, YOU ARE HEREBY CERTIFYING TO THE STATE OF ILLINOIS THAT YOU HAVE ACTUAL AUTHORITY (PROOF OF WHICH IS ATTACHED HERETO) TO OBLIGATE YOUR GOVERNMENTAL UNIT TO PARTICIPATE IN THE SOLICITATION AND TAKE DELIVERY OF ALL AMOUNTS SPECIFIED IN YOUR SUBMISSION. YOU FURTHER CERTIFY THAT YOU HAVE COMPLIED WITH ALL APPLICABLE PURCHASING AND CONTRACT REQUIREMENTS SET FORTH BY YOUR GOVERNMENTAL UNIT.

*

Yes, I certify.

A copy of your responses will be emailed to the address you provided.

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Page 3 of 3

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Certificate of Authority by Vote

I, Erica Bluege, hereby certify that I am the duly elected City Clerk of the City of Belvidere. I hereby certify the following is a true copy of a vote taken at a meeting of the City Council, duly called and held on _____, at which a quorum of the Council was present and voting.

Voted: That the Director of Public Works and the Assistant Director of Public Works are duly authorized to enter into contracts, to include joint participation agreements for the purpose of procuring road salt, on behalf of The City of Belvidere with the State of Illinois and any of its agencies or department's and further are authorized to execute any documents which may in his/her judgement be desirable or necessary to affect the purpose of this vote.

I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract or joint participation agreement to which this certificate is attached. I further certify that it is understood that the State of Illinois will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the City of Belvidere. To the extent that there are any limits on the authority of any listed individual to bind the City of Belvidere in contracts with the State of Illinois, all such limitations are expressly stated herein.

Dated: _____

Attest: _____

Erica Bluege, City Clerk

Memo

To: Mayor and City Council
From: Brent Anderson, Director of Public Works
Date: 3/6/2025
Re: Midwest Refrigerated Illinois DCEO CDBG Grant
Automated Layer Picking Fulfillment System Project Bid Tabulation

The following bid was received for the purchase of an automated layer picking fulfillment system for the Midwest Refrigerated Illinois DCEO CDBG Grant Project:

- | | |
|-----------------------------------|----------------|
| 1. APIX Logistics Technology, LLC | \$1,230,000.00 |
| P.O. Box 298 | |
| Eagle, WI 53119 | |

I would recommend approval of the low bid from APIX Logistics Technology, in the amount of \$1,230,000.00, for furnishing the automated layer picking fulfillment system for Midwest Refrigerated Illinois, subject to review and approval by the Illinois DCEO.

This work will be paid for from the DCEO CDBG grant funds.



MEMORANDUM

To: City Council

cc: Mayor Clinton Morris

From: Sarah Turnipseed, Budget & Finance Officer

Date: March 3, 2025

Re: FY26 Budget Ordinance

With the completion of the budget presentation, attached please find the proposed FY26 Budget Ordinance for your consideration. Copies of the proposed annual Budget Ordinance are also accessible for examination by the public during business hours at the office of the Belvidere City Clerk.

To keep with the planned timeline, I am requesting a motion tonight to forward the proposed FY26 Budget Ordinance to City Council.

Thank you.

BUDGET ORDINANCE
City of Belvidere
Ordinance #

An ordinance budgeting for all corporate purposes for the City of Belvidere, Boone County, Illinois for the fiscal year beginning May 1, 2025 and ending April 30, 2026.

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, 2025 and ending April 30, 2026.

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 _____ day of April, 2025, pursuant to a roll call vote by the City Council of the City of Belvidere, Boone County, Illinois.

Approved: _____

ATTEST:

City Clerk

AYES: _____.

NAYS: _____.

ABSENT:

Date Approved: _____

Sponsor: _____

EXHIBIT A

GENERAL FUND

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
Beginning Cash		25,370,115	29,452,364	30,347,545
General Administration				
RE Property Tax	01-4-110-4010	1,771,565	1,769,385	1,769,385
Hotel / Motel Tax	01-4-110-4011	1,045	2,000	1,500
Auto Rental Tax	01-4-110-4012	9,724	8,000	8,000
Muni Infrastructure Maint	01-4-110-4013	68,366	68,745	70,000
State Income Tax	01-4-110-4100	4,148,364	4,081,267	4,313,340
Home Rule Sales Tax	01-4-110-4109	1,823,772	1,698,752	1,599,019
Muni Sales Tax	01-4-110-4110	5,695,114	5,447,940	5,071,685
Sales Tax to Developer	01-4-110-4111	0	0	(100,000)
Local Use Tax	01-4-110-4112	967,896	934,200	496,644
Local Motor Fuel Tax	01-4-110-4113	375,618	372,463	399,981
Real Estate Tax to Developer	01-4-1104114	0	0	(15,000)
Cannabis Tax	01-4-110-4115	73,950	157,789	200,000
Replacement Tax	01-4-110-4120	1,219,738	1,359,142	620,000
Repl Tax Dist to Pensions	01-4-110-4121	(264,297)	(264,297)	(281,341)
Grants	01-4-110-4150	0	0	0
American Rescue Plan Act	01-4-110-4152	0	0	0
Business License	01-4-110-4200	11,215	10,000	9,500
Liquor License & Fines	01-4-110-4210	196,820	169,300	164,050
Amusement Machine	01-4-110-4230	113,125	150,000	110,000
Court Fines	01-4-110-4400	154,920	120,000	140,000
Parking Fines	01-4-110-4410	4,700	750	1,000
Seized Vehicle Fee	01-4-110-4420	43,200	25,000	28,000
Engr Fees-Subdivision	01-4-110-4430	37,269	0	0
Video Gambling	01-4-110-4440	547,448	500,000	545,000
Franchise Fees	01-4-110-4450	219,441	231,295	192,548
Comcast Fees	01-4-110-4455	0	0	0
Death/Birth Certificates	01-4-110-4460	20,516	20,360	19,430
Accident/Fire Reports	01-4-110-4470	1,620	2,430	0
Annexation/Plat Fees	01-4-110-4471	0	0	0
Hosting Fees	01-4-110-4472	141,944	41,000	100,000
Fuel Charges (outside vendors)	01-4-110-4550	542,291	562,328	582,000
Interest Income	01-4-110-4600	822,069	500,000	750,000
Misc Revenues	01-4-110-4900	2,214,969	84,050	40,050
Heritage Days	01-4-110-4901	37,676	31,781	32,000
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	268,000	0	0
Total General Administration Revenues		21,268,937	18,083,680	16,866,791
Salaries - Elected Officials	01-5-110-5000	215,889	215,889	215,889
Salaries - Regular - FT	01-5-110-5010	243,208	275,184	272,486
Group Health Insurance	01-5-110-5130	438,733	564,692	1,234,748
Health Ins Claims Paid (Dental)	01-5-110-5131	20,501	30,000	30,000
Group Life Insurance	01-5-110-5132	496	543	543
Unemployment Compensation	01-5-110-5136	0	0	0
Health Insurance Reimbursement	01-4-110-4540	(146,776)	(135,057)	(824,056)
Memberships, Mtgs & Conf.	01-5-110-5154	20,854	41,882	43,471
Subscriptions/Ed Materials	01-5-110-5156	0	0	0
Gen Admin Personnel & Benefit Expenses		792,905	993,133	973,081
Repairs/Maint - Bldgs	01-5-110-6010	29,091	29,600	29,712
Repairs/Maint - Equip	01-5-110-6020	4,082	5,000	5,000
Legal	01-5-110-6110	7,439	62,250	158,750
Other Professional Services	01-5-110-6190	58,732	40,000	40,000
Back to Business Grant	01-5-110-6191	0	0	0
Telephone	01-5-110-6200	16,721	21,250	21,250
Codification	01-5-110-6225	5,123	4,600	5,200
Other Communications	01-5-110-6290	1,797	2,250	2,000
Gen Admin Contractual Expenses		122,985	164,950	261,912

		FY 24	FY 25	FY 26
General Administration (cont)	Account #	Actual	Budget	Budget Request
Office Supplies	01-5-110-7020	122,856	161,900	145,500
Gas and Oil	01-5-110-7030	583,780	500,000	525,000
Other Supplies	01-5-110-7800	3,100	2,500	1,800
Gen Admin Supplies Expenses		709,736	664,400	672,300
Miscellaneous Expense	01-5-110-7900	2,116,082	35,150	42,900
Reimb of Seized Vehicle Fee	01-5-110-7901	0	0	0
Heritage Days	01-5-110-7902	45,987	38,403	40,000
Comcast Charges	01-5-110-7903	0	0	0
Operating Transfer Out (ARPA)	01-5-110-9990	750,680	832,061	800,000
Operating Transfers Out	01-5-110-9999	1,918,003	996,156	476,241
Total General Administration Expenses		6,456,378	3,724,253	3,266,434
NET GENERAL ADMINISTRATION		14,812,559	14,359,427	13,600,357
General Fund - Audit Department				
RE Taxes - Audit	01-4-130-4010	20,058	20,039	20,000
Accounting & Auditing	01-5-130-6100	51,660	53,210	53,210
NET - AUDIT DEPARTMENT		(31,602)	(33,171)	(33,210)
General Fund - IMRF Department				
RE Taxes - IMRF	01-4-140-4010	65,115	65,088	65,000
Replacement Tax	01-4-140-4120	90,999	90,999	90,999
Expense Reimbursement	01-4-140-4940	11,506	18,184	19,946
Total IMRF Revenues		167,620	174,271	175,945
IMRF Premium Expense	01-5-140-5120	119,759	100,394	115,345
NET - IMRF DEPARTMENT		47,861	73,877	60,600
General Fund - Social Security Department				
RE Taxes - FICA/Med	01-4-150-4010	200,244	200,000	200,000
Expense Reimbursement	01-4-150-4940	151,851	154,158	172,699
Library Expense Reimbursement	01-4-150-4941	39,954	44,974	47,046
Total Soc Security Revenues		392,049	399,132	419,745
FICA Expense	01-5-150-5110	248,458	255,344	281,336
Medicare Expense	01-5-150-5112	155,236	161,235	171,345
Total Soc Security Expenses		403,694	416,579	452,681
NET - SOCIAL SECURITY DEPT		(11,645)	(17,447)	(32,936)
General Fund - Liability Insurance Dept				
RE Taxes - Ins Liability	01-4-160-4010	300,360	300,000	300,000
Expense Reimbursement	01-4-160-4940	0	0	0
Total Liability Insurance Revenues		300,360	300,000	300,000
Insurance Premium	01-5-160-6800	481,972	549,189	541,000
NET - LIABILITY INSURANCE DEPT		(181,612)	(249,189)	(241,000)

		FY 24	FY 25	FY 26
Police Department	Account #	Actual	Budget	Budget Request
RE Property Tax	01-4-210-4010	1,322,677	1,583,068	1,650,212
Grants	01-4-210-4150	20,750	329,842	406,000
Police Court Fines	01-4-210-4400	57,606	40,000	40,000
eCitation Fees	01-4-210-4410	2,519	0	2,200
Sex Offender Registration Fee	01-4-210-4480	2,000	2,400	2,000
Violent Offender Registration	01-4-210-4490	50	0	50
Miscellaneous Revenues	01-4-210-4900	65,896	40,000	40,000
Expense Reimbursement	01-4-210-4940	46,354	0	0
SRO Reimbursement	01-4-210-4945	129,833	104,873	108,371
COSSAP Reimbursement	01-4-210-4955	123,955	134,916	139,644
Sale of Assets	01-4-210-4950	12,970	0	0
Total Police Department Revenues		1,784,610	2,235,099	2,388,477
Salary - Regular - FT	01-5-210-5010	3,997,153	4,607,095	4,650,000
Overtime	01-5-210-5040	427,464	423,995	463,995
Police Pension	01-5-210-5122	1,572,765	1,834,801	2,007,755
Health Insurance	01-5-210-5130	747,268	1,024,008	1,018,935
Dental Insurance	01-5-210-5131	43,661	52,000	54,000
Unemployment	01-5-210-5136	12,935	52,000	52,000
Uniform Allowance	01-5-210-5140	95,105	108,934	124,337
Training	01-5-210-5152	83,757	142,280	163,895
Police Dept Personnel & Benefit Expenses		6,980,108	8,245,113	8,534,917
Repair/Maint-Equipment	01-5-210-6020	23,623	30,270	32,810
Repair/Maint-Vehicles	01-5-210-6030	40,514	79,850	74,850
Telephone/Utilities	01-5-210-6200	46,497	46,100	49,240
Physical Exams	01-5-210-6810	5,645	11,840	9,650
Community Policing	01-5-210-6816	8,214	11,000	11,000
K 9 Program Expenses	01-5-210-6818	11,960	9,330	8,780
Sex Offender State Disburse	01-5-210-6835	1,300	2,000	2,000
Violent Offender Disbursement	01-5-210-6845	80	0	0
Phlebotomy Services	01-5-210-6850	0	0	12,750
Police Department - Contractual Expenses		137,833	190,390	201,080
Office Supplies	01-5-210-7020	8,550	9,800	8,800
Gas & Oil	01-5-210-7030	127,000	135,000	106,950
Operating Supplies	01-5-210-7040	46,025	46,025	46,025
Miscellaneous Expense	01-5-210-7900	18,700	17,900	17,800
DigiTicket Supplies	01-5-210-7902	3,000	3,000	3,000
Police Department - Supplies Expense		203,275	211,725	182,575
Equipment	01-5-210-8200	45,320	61,375	51,315
				406,000
Vehicles	01-5-210-8300	0	0	0
Total Police Department Expenses		7,366,536	8,708,603	9,375,887
NET - POLICE DEPARTMENT		(5,581,926)	(6,473,504)	(6,987,410)
Public Safety Building Department				
Salaries - Regular - FT	01-5-215-5010	771,486	812,431	837,000
Other (FICA & IMRF)	01-5-215-5079	94,246	128,445	110,986
Other Contractual Services	01-5-215-6890	264,120	357,248	360,000
NET - PUBLIC SAFETY BLDG DEPT		(1,129,852)	(1,298,124)	(1,307,986)

Fire Department	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
RE Property Tax	01-4-220-4010	1,152,127	1,250,945	1,318,090
Grants	01-4-220-4150	474,822	595,248	30,000
Miscellaneous Revenues	01-4-220-4900	57,441	15,000	40,000
Expense Reimbursement	01-4-220-4940	0	0	0
Sale of Assets	01-4-220-4950	0	0	0
Ambulance Services	01-4-220-4960	443,472	800,000	1,000,000
Total Fire Department Revenues		2,127,862	2,661,193	2,388,090
Salaries - Regular - FT	01-5-220-5010	2,478,197	2,639,914	2,844,792
Overtime	01-5-220-5040	138,436	215,000	221,450
Fire Pension	01-5-220-5124	1,247,022	1,347,253	1,440,366
Health Insurance	01-5-220-5130	465,779	554,521	544,521
Dental Insurance	01-5-220-5131	43,412	36,000	40,000
Unemployment Insurance	01-5-220-5136	0	0	0
Uniform Allowance	01-5-220-5140	40,445	39,890	39,350
Training	01-5-220-5152	15,059	22,200	21,378
Fire Depart Personnel & Benefits Expenses		4,428,350	4,854,778	5,151,857
Repair/Maint-Bldg	01-5-220-6010	46,900	35,400	36,500
Repair/Maint-Equipment	01-5-220-6020	18,449	20,901	22,428
Repair/Maint-Vehicles	01-5-220-6030	61,705	41,200	61,300
Telephone/Utilities	01-5-220-6200	12,095	14,310	17,451
Physical Exams	01-5-220-6810	236	29,200	10,000
Fire Prevention	01-5-220-6822	8,661	7,630	7,630
EMS	01-5-220-6824	11,675	11,760	13,550
Ambulance Services	01-5-220-6830	1,685,381	1,771,200	1,825,669
Fire Department - Contractual Expenses		1,845,102	1,931,601	1,994,528
Office Supplies	01-5-220-7020	34,948	56,156	51,826
Gas & Oil	01-5-220-7030	24,502	32,000	26,000
Operating Supplies	01-5-220-7040	7,824	9,980	10,250
Miscellaneous Expense	01-5-220-7900	824	2,500	2,500
Fire Department - Supplies Expenses		68,098	100,636	90,576
Grant Expense	01-5-220-8350	0	0	30,000
Equipment	01-5-220-8200	30,789	32,000	32,000
Total Fire Department Expenses		6,372,339	6,919,015	7,298,961
NET - FIRE DEPARTMENT		(4,244,477)	(4,257,822)	(4,910,871)
Police & Fire Commission Department				
Physical Exams	01-5-225-6810	7,820	38,400	20,000
Other Contractual Services	01-5-225-6890	33,803	12,250	13,000
NET - POLICE & FIRE COMMISSION		(41,623)	(50,650)	(33,000)

		FY 24	FY 25	FY 26
	Account #	Actual	Budget	Budget Request
Community Development				
Building Permits	01-4-230-4300	576,041	300,000	300,000
Electric Permits	01-4-230-4310	70,637	36,000	36,000
Electrician Certification Fees	01-4-230-4315	5,550	3,000	3,000
Plumbing Permits	01-4-230-4320	26,347	18,000	18,000
HVAC Permits	01-4-230-4330	28,601	18,000	15,000
Plan Review Fees	01-4-230-4340	230,691	150,000	100,000
Sidewalk/Lot Grading Fee	01-4-230-4350	35,406	25,000	25,000
Insulation Permits	01-4-230-4360	9,148	9,000	9,000
Fire Review Fees	01-4-230-4365	0	0	0
Zoning Review Fee	01-4-230-4370	6,112	5,000	5,000
Code Enforcement	01-4-230-4380	6,087	3,000	3,000
Forced Mowing Reimbursement	01-4-230-4385	1,979	0	2,000
Other Permits	01-4-230-4390	8,574	7,500	7,500
Miscellaneous Revenues	01-4-230-4900	423	100	100
Expense Reimbursement	01-4-230-4940	2,126	2,500	2,600
Planning Fees	01-4-230-4950	5,825	25,000	15,000
Planning Misc.	01-4-230-4955	1,110	1,200	1,200
Community Dev - Revenues		1,014,657	603,300	542,400
Salaries- Regular - FT	01-5-230-5010	275,168	294,232	308,762
FICA	01-5-230-5079	20,222	22,509	23,620
IMRF	01-5-230-5120	11,506	18,184	19,946
Health Ins Expense	01-5-230-5130	43,543	55,392	54,181
Dental Insurance	01-5-230-5131	4,857	4,000	6,000
Unemployment	01-5-230-5136	0	0	0
Uniform Allowance	01-5-230-5140	0	0	800
Training	01-5-230-5152	160	2,000	2,000
Building Dept Personnel & Benefits Expense		355,456	396,317	415,309
Repair/Maint - Equip	01-5-230-6020	2,677	3,300	3,300
Repair/Maint - Vehicles	01-5-230-6030	1,108	3,000	3,000
Other Professional Services	01-5-230-6190	69,418	38,198	39,326
Telephone	01-5-230-6200	1,475	1,700	1,700
Postage	01-5-230-6210	3,518	6,000	7,000
Printing & Publishing	01-5-230-6220	3,981	3,000	3,000
Other Contractual Services	01-5-230-6890	5,280	6,150	6,150
Forced Mowing Expense	01-5-230-6895	0	0	3,000
Building Department - Contractual Expenses		87,457	61,348	66,476
Office Supplies	01-5-230-7020	3,906	16,000	22,200
Gas & Oil	01-5-230-7030	1,953	3,000	3,000
Miscellaneous Expense	01-5-230-7900	73	1,500	500
Operating Transfer Out	01-5-230-9999	0	0	0
Building Department - Supplies Expenses		5,932	20,500	25,700
Total Building Department Expenses		448,845	478,165	507,485
NET - BUILDING DEPARTMENT		565,812	125,135	34,915
Civil Defense Department				
RE Tax - Civil Defense	01-4-240-4010	7,037	7,000	7,000
Miscellaneous Revenues	01-4-240-4900	0	0	0
Miscellaneous Expense	01-5-240-7900	6,223	7,211	7,211
NET - CIVIL DEFENSE DEPARTMENT		814	(211)	(211)

Street Department	Account #	FY 24 Actual	FY25 Budget	FY 26 Budget Request
RE Tax - Road & Bridge	01-4-310-4010	360,361	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	5,236	4,000	4,000
Expense Reimbursement	01-4-310-4940	380,111	20,000	20,000
Expense Reimbursement	01-5-310-4940	0	0	0
Sale of Assets	01-5-310-4950	0	0	0
Street Department - Revenues		745,708	344,000	344,000
Salaries - Regular - FT	01-5-310-5010	726,519	770,974	792,240
Overtime	01-5-310-5040	74,113	55,000	55,000
Health Insurance	01-5-310-5130	263,747	290,448	289,908
Uniform Allowance	01-5-310-5140	18,381	16,700	17,200
Training	01-5-310-5152	0	1,500	1,500
Street Dept - Personnel & Benefits Expenses		1,082,760	1,134,622	1,155,848
Repair/Maint - Storm Drain	01-5-310-6001	28,314	30,000	30,900
Repair/Maint - St/Parking Lot	01-5-310-6002	134,037	100,000	110,000
Repair/Maint - Sidewalk/Curb	01-5-310-6003	36,277	40,000	40,000
Repair/Maint - Building	01-5-310-6010	17,576	12,000	14,300
Repair/Maint - Equipment	01-5-310-6020	240,715	140,000	144,200
Repair/Maint - Traffic Signal	01-5-310-6024	55,652	32,500	33,500
Telephone/Utilities	01-5-310-6200	10,381	9,200	9,500
Leaf Clean-up/Removal	01-5-310-6826	976	12,000	12,000
Street Department - Contractual Expenses		523,928	375,700	394,400
Office Supplies	01-5-310-7020	7,764	6,000	6,200
Gas & Oil	01-5-310-7030	75,072	80,000	82,400
Operating Supplies	01-5-310-7040	41,303	32,000	33,000
Miscellaneous Expense	01-5-310-7900	3,078	2,000	2,100
Street Department - Supplies Expenses		127,217	120,000	123,700
Equipment	01-5-310-8200	0	0	0
Total Street Department Expenses		1,733,905	1,630,322	1,673,948
NET - STREET DEPARTMENT		(988,197)	(1,286,322)	(1,329,948)
Street Lighting				
RE Tax - Street Lighting	01-4-330-4010	210,294	210,000	210,000
Expense Reimbursement	01-5-330-4940	0	0	0
Repair/ Maint - Street Light	01-5-330-6022	57,204	10,000	10,300
Street Lighting - Electricity	01-5-330-6310	253,829	283,000	291,500
NET - STREET LIGHTING		(100,739)	(83,000)	(91,800)

		FY 24	FY 25	FY 26
	Account #	Actual	Budget	Budget Request
Landfill				
RE Tax - Refuse/Landfill	01-4-335-4010	50,081	50,000	50,000
Miscellaneous Revenues	01-4-335-4900	0	0	0
Miscellaneous Expenses	01-5-335-7900	55,595	54,500	56,000
NET - GARBAGE DEPARTMENT		(5,514)	(4,500)	(6,000)
Forestry Department				
RE Tax - Forestry	01-4-340-4010	40,074	40,000	40,000
				26,000
Miscellaneous Revenues	01-4-340-4900	0	0	0
Forestry Department Revenues		40,074	40,000	66,000
Tree Removal or Purchase	01-5-340-6850	34,563	65,000	65,000
Miscellaneous Expense	01-5-340-7900	0	0	26,000
Forestry Department Expenses		34,563	65,000	91,000
NET - FORESTRY DEPARTMENT		5,511	(25,000)	(25,000)
Engineering Department				
Engineering	01-5-360-6140	19,345	27,000	27,800
Subdivision Expense	01-5-360-6824	42,158	10,000	10,300
Office Supplies	01-5-360-7020	7,279	7,500	7,700
Gas & Oil	01-5-360-7030	0	0	0
NET - ENGINEERING DEPARTMENT		(68,782)	(44,500)	(45,800)
Health / Social Services				
Council on Aging	01-5-410-6830	0	0	0
Demolition / Nuisance	01-5-410-6832	3,399	4,500	2,000
NET - HEALTH / SOCIAL SERVICES		(3,399)	(4,500)	(2,000)
Economic Development				
Planning Dept Services	01-5-610-6150	2,200	3,360	3,360
Economic / Business	01-5-610-6840	80,326	92,022	88,373
Tourism	01-5-610-6842	0	0	2,000
Historic Preservation	01-5-610-6844	3,762	4,000	4,000
NET - ECONOMIC DEVELOPMENT		(86,288)	(99,382)	(97,733)

Strolls Sponsors	01-4-615-4495	0	0	0
Strolls Miscellaneous	01-4-615-4900	0	0	0
Strolls Entertainment	01-5-615-6190	0	0	0
Strolls Supplies	01-5-615-7040	0	0	0
Strolls Miscellaneous	01-5-615-7900	0	0	0
STROLLS NET		0	0	0
Utility Tax				
Transfer of Funds from Utility Tax		0	0	
Utility Tax - Electric	01-4-751-4131	902,303	817,193	834,128
Utility Tax - Gas	01-4-751-4132	768,205	509,380	476,245
Utility Tax - Telephone	01-4-751-4133	136,733	137,491	138,660
Grants	01-4-751-4150	0	0	0
Expense Reimbursement	01-4-751-4940	0	0	0
Utility Tax Revenues		1,807,241	1,464,064	1,449,033
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	0	0	0
Poplar Grove/ Lawrenceville Int	01-5-751-8062	0	0	0
Utility Tax Expenses		0	0	0
NET - UTILITY TAX		1,807,241	1,464,064	1,449,033
TOTAL GENERAL FUND REVENUES		29,936,588	26,591,778	25,227,480
TOTAL GENERAL FUND EXPENSES		25,177,496	24,496,597	25,227,480
NET REV OVER (UNDER) EXP		4,759,093	2,095,181	0
Ending Cash		29,452,364	30,347,545	29,147,545

WATER / SEWER FUND		FY 24	FY 25	FY 26
Line Item	Account #	Actual	Budget	Budget Request
Beginning Cash & Investments - Fund		6,105,697	4,204,037	290,416
Water / Sewer General Administration				
Beginning Cash & Investments		75,632	75,632	75,632
Miscellaneous Revenues	61-4-110-4900	0	0	0
Ending Cash		75,632	75,632	75,632
=====				
Water Department				
Beginning Cash & Investments		164,641	(131,309)	(423,042)
Water Consumption	61-4-810-4500	1,862,662	1,916,032	2,216,707
Dep on Agr - Westhills	61-4-810-4521	37,377	10,000	10,000
Meters Sold	61-4-810-4530	141,391	94,000	112,000
Other Services	61-4-810-4590	4,013	3,000	3,000
Interest	61-4-810-4600	279	0	48,000
Miscellaneous Revenues	61-4-810-4900	7,983	200	200
Expense Reimbursement	61-4-810-4940	4,510	0	0
Sale of Assets	61-4-810-4950	0	0	0
Operating Transfers-in (Reserves)	61-4-810-9998	0	0	0
Total Water Department Revenues		2,058,215	2,023,232	2,389,907
Salaries - Regular - FT	61-5-810-5010	586,753	672,562	685,231
Overtime	61-5-810-5040	44,113	35,000	40,000
FICA	61-5-810-5079	46,234	54,129	55,480
IMRF	61-5-810-5120	30,291	43,727	46,850
Group Health Insurance	61-5-810-5130	196,471	208,547	216,456
Uniform Allowance	61-5-810-5140	8,344	11,000	9,000
Rep & Maint - Infrastructure	61-5-810-6000	73,203	75,000	75,000
Rep & Maint - Buildings	61-5-810-6010	11,778	16,000	16,000
Rep & Maint - Equipment	61-5-810-6020	46,859	35,000	40,000
Rep & Maint - Vehicles	61-5-810-6030	12,686	20,000	20,000
Rep & Maint - Contractual	61-5-810-6040	64,363	80,000	80,000
Other Professional Services	61-5-810-6190	18,001	10,000	10,000
Tyler 2% Fee	61-5-810-4595	0	0	48,000
Telephone	61-5-810-6200	5,470	8,000	7,000
Postage	61-5-810-6210	17,395	20,000	20,000
Utilities	61-5-810-6300	267,921	250,000	260,000
Office Equip Rental/Maint	61-5-810-6410	24,248	30,000	30,000
Liability Insurance	61-5-810-6800	116,294	128,000	128,000
Lab Expense	61-5-810-6812	20,858	47,000	51,200
Office Supplies	61-5-810-7020	12,920	10,000	10,000
Gas & Oil	61-5-810-7030	23,328	25,000	25,000
Operating Supplies	61-5-810-7040	87,447	75,000	75,000
Chemicals	61-5-810-7050	122,126	150,000	130,000
Meters	61-5-810-7060	103,683	20,000	20,000
Bad Debt Expense	61-5-810-7850	818	2,000	2,000
Miscellaneous Expenses	61-5-810-7900	127,561	4,000	4,000
Equipment	61-5-810-8200	0	0	0
Transfer Out	61-5-810-9999	0	0	0
Depreciaton Set Aside		285,000	285,000	285,000
Bond Pmt Set Aside		0	0	0
Total Water Department Expenses		2,354,165	2,314,965	2,389,217
Net Water Department		(295,950)	(291,733)	690
Ending Cash & Investments		(131,309)	(423,042)	(422,352)

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
Sewer Department				
Beginning Cash & Investments		336,314	(36,491)	(342,927)
Grants	61-4-820-4150	0	0	0
Sewer Consumption	61-4-820-4500	2,954,569	2,803,240	3,382,240
Dep on Agr - Westhills	61-4-820-4521	20,767	10,000	10,000
Meters Sold	61-4-820-4530	141,919	94,000	112,000
Other Services	61-4-820-4590	46,785	53,000	53,000
Interest	61-4-820-4600	0	0	0
Miscellaneous Revenues	61-4-820-4900	11,127	0	0
Expense Reimbursement	61-4-820-4940	0	0	20,000
Operating Transfers-In (Reserves)	61-4-820-9998	0	0	0
Total Sewer Department Revenues		3,175,167	2,960,240	3,577,240
Salaries - Regular - FT	61-5-820-5010	695,025	717,955	738,000
Overtime	61-5-820-5040	73,765	55,000	55,000
FICA	61-5-820-5079	55,609	59,131	60,665
IMRF	61-5-820-5120	36,416	47,769	49,007
Group Health Insurance	61-5-820-5130	308,093	254,359	276,000
Dental Insurance	61-5-820-5131	0	0	0
Uniform Allowance	61-5-820-5140	21,231	20,600	20,000
Travel	61-5-820-5151	0	0	0
Rep & Maint - Lift Stations	61-5-820-6005	110,947	30,000	30,000
Rep & Maint - Buildings	61-5-820-6010	97,372	90,000	90,000
Rep & Maint - Equipment	61-5-820-6020	148,884	0	0
Rep & Maint - Vehicles	61-5-820-6030	6,504	28,000	25,000
Rep & Maint - Contractual	61-5-820-6040	53,458	50,000	50,000
Other Professional Services	61-5-820-6190	89,205	73,500	73,500
NARP Watershed	61-5-820-6195	17,116	17,500	2,500
Telephone	61-5-820-6200	7,804	10,000	10,000
Postage	61-5-820-6210	18,120	19,000	19,000
Utilities	61-5-820-6300	249,318	215,000	230,000
Office Equip Rental / Maint	61-5-820-6410	7,303	9,000	18,000
Liability Insurance	61-5-820-6800	138,099	152,000	152,000
Lab Expense	61-5-820-6812	87,421	50,000	50,000
Sludge Disposal	61-5-820-6814	26,914	65,000	65,000
Maintenance Supplies	61-5-820-7010	274	0	0
Office Supplies	61-5-820-7020	12,258	12,000	30,000
Gas & Oil	61-5-820-7030	11,826	25,000	25,000
Operating Supplies	61-5-820-7040	32,304	20,000	20,000
Chemicals	61-5-820-7050	83,035	60,000	70,000
Meters	61-5-820-7060	103,683	20,000	30,000
Bad Debt Expense	61-5-820-7850	937	2,000	2,000
Miscellaneous Expense	61-5-820-7900	3,925	2,000	2,000
Equipment	61-5-820-8200	0	0	0
Operating Transfer Out	61-5-820-9999	0	0	0
		2,496,846	2,104,814	2,192,672
Collection System Expenses				
Salaries - Regular - FT	61-5-830-5010	354,300	330,386	398,504
Overtime	61-5-830-5040	35,854	30,000	32,000
FICA	61-5-830-5079	29,786	27,570	32,934
IMRF	61-5-830-5120	19,497	22,272	26,605
Group Health Ins	61-5-830-5130	106,612	149,534	177,600
Uniform Allowance	61-5-830-5140	6,960	6,600	6,000
Rep & Maint - Infrastructure	61-5-830-6000	21,551	35,000	35,000
Rep & Maint - Equipment	61-5-830-6020	16,084	94,000	14,000
Rep & Maint - Vehicles	61-5-830-6030	25,700	20,000	18,000
Office Equip Rent/Maint	61-5-830-6410	2,419	30,000	0
Gas & Oil	61-5-830-7030	12,161	12,000	14,000

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
Operating Supplies	61-5-830-7040	41,194	25,000	30,000
Misc. Expense	61-5-830-7900	1,008	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	321,843
Total Sewer Department Expenses		3,547,972	3,266,676	3,555,658
Net Sewer Department		(372,805)	(306,436)	21,582
Ending Cash & Investments		(36,491)	(342,927)	(321,345)
=====				
Bond Reserves (necessary per bond ordinances)				
Beginning Cash & Investments		32,843	32,843	32,843
Interest Income		0	0	0
Transfer Out: Bond Payment		0	0	0
Ending Cash & Investments		32,843	32,843	32,843
=====				
Connection Fees / Deposits on Agreement Accounting				
Beginning Cash & Investments		3,327,267	2,744,764	2,868,764
Sources				
Interest Income		24,114	20,000	20,000
Connection Fees	61-4-810-4510	97,169	35,000	35,000
Deposits on Agreement	61-4-810-4520	487,512	2,000	2,000
Connection Fees	61-4-820-4510	147,569	65,000	65,000
Deposits on Agreement	61-4-820-4520	14,802	2,000	2,000
Connection Fee Set-Aside/ Loan Repayment		0	0	0
TOTAL Sources		771,166	124,000	124,000
Uses				
Construction in Progress - Water		753,194	0	0
Construction in Progress - Sewer		600,475	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
TOTAL Uses		1,353,669	0	0
Ending Cash & Investments		2,744,764	2,868,764	2,992,764

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
Depreciation Funding				
Beginning Cash & Investments		1,790,132	1,137,199	(2,301,801)
Sources				
Interest Income		19,376	15,000	15,000
Loan Funds & Grant Funds		0	0	0
Misc.		0	0	0
Depreciation set aside - Water (for Plant)		285,000	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
TOTAL Sources		559,376	555,000	555,000
Uses				
Construction in Progress - Water		319,726	3,546,000	100,000
Construction in Progress - Sewer		600,475	146,000	500,000
Equipment & Vehicles		292,108	302,000	316,500
Infrastructure		0	0	50,000
Transfer Out- Connection Fees Loan Payment		0	0	0
TOTAL Uses		1,212,309	3,994,000	966,500
Ending Cash & Investments		1,137,199	(2,301,801)	(2,713,301)
=====				
Bond Payments Accounting				
Beginning Cash & Investments		266,014	268,545	268,093
Sources				
Interest Income		3,283	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	321,843
TOTAL Sources		126,283	123,300	322,143
Uses				
Debt Serv - Principal	61-5-110-8910	109,599	111,662	311,154
Debt Serv - Interest	61-5-110-8920	14,153	12,090	10,689
Fiscal Charges	61-5-110-8930	0	0	0
Bond Issuance Cost	61-5-110-9031	0	0	0
TOTAL Uses		123,752	123,752	321,843
Ending Cash & Investments		268,545	268,093	268,393
Gross Revenues (excludes set asides)		6,027,207	5,122,772	6,106,447
Gross Expenditures (excludes set asides)		7,928,867	9,036,393	6,371,375
NET CASH FLOW		(1,901,660)	(3,913,621)	(264,928)
Ending Cash & Investments - Fund		4,204,037	290,416	25,488

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
Motor Fuel Tax Fund #10				
Cash Balance - beginning		1,619,110	1,448,175	1,637,033
Revenues				
State Allotment	10-4-310-4140	592,172	592,172	592,172
Transportation Tax	10-4-310-4140	484,482	484,482	484,482
Rebuild Illinois Funds	10-4-310-4150	0	0	0
Interest on Investments	10-4-310-4600	0	8,000	8,000
Misc Revenues	10-4-310-4900	47,689	47,689	47,689
Total Revenues		1,124,343	1,132,343	1,132,343
Expenditures				
Street Maintenance (salt)	10-5-310-6000	174,234	185,515	200,000
Contracted Work	10-5-310-6000	1,121,044	757,970	1,556,570
Miscellaneous Expenditures	10-5-310-7900	0	0	0
Rebuild Illinois Projects (Logan)	10-5-310-8021	0	0	0
Total Expenditures		1,295,278	943,485	1,756,570
Cash Balance - ending		1,448,175	1,637,033	1,012,806

Kishwaukee TIF Fund #13				
Cash Balance - beginning		47,242	66,129	82,129
Revenues				
Property Taxes	13-4-110-4010	18,887	20,000	20,000
Interest Income	13-4-110-4600	0	0	0
Misc Revenue	13-4-110-4900	0	0	0
Total Revenues		18,887	20,000	20,000
Expenditures				
Tax Increment Dist - Int	13-5-110-8920	0	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		0	4,000	4,000
Cash Balance - ending		66,129	82,129	98,129

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
<u>Kishwaukee II TIF Fund #15</u>				
Cash Balance - beginning		4,915	4,915	4,915
Revenues				
Property Tax	15-4-110-4010	0	0	0
Interest Income	15-4-110-4600	0	0	0
Total Revenues		0	0	0
Expenditures				
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

<u>Sp Serv Areas # 2 (Farmington Fields) Fund #16</u>				
Cash Balance - beginning		3,119	7,056	7,556
Revenues				
Property Tax	16-4-110-4010	24,250	16,500	30,000
Interest Income	16-4-110-4600	0	0	0
Total Revenues		24,250	16,500	30,000
Expenditures				
Maintenance Expense	16-5-110-6090	20,313	16,000	21,000
Misc Expense	16-5-110-7900	0	0	0
Total Expenditures		20,313	16,000	21,000
Cash Balance - ending		7,056	7,556	16,556

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

<u>Sp Serv Areas # 3 (Farmington Fields) Fund #17</u>				
Cash Balance - beginning		(4,372)	(4,979)	(4,979)
Revenues				
Property Tax	17-4-110-4010	10,483	6,700	17,500
Interest Income	17-4-110-4600	0	0	0
Other		0	0	0
Total Revenues		10,483	6,700	17,500
Expenditures				
Maintenance Expense	17-5-110-6090	11,090	6,700	9,000
Misc Expense	17-5-110-7900	0	0	0
Total Expenditures		11,090	6,700	9,000
Cash Balance - ending		(4,979)	(4,979)	3,521

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
CAPITAL PROJECTS FUND #41				
Public Benefit Account				
Cash Balance - beginning		51,201	(2,501,681)	(2,711,561)
Revenues				
Property Tax	41-4-110-4010	40,074	40,000	40,000
Grants	41-4-110-4150	0	601,883	5,297,864
Expense Reimbursement	41-4-110-4940	285	100	0
Interest Income	41-4-110-4600	195,903	20	20
Transfer-In	41-4-110-9998	0	1,132,061	2,510,073
Total Revenues		236,262	1,774,064	7,847,957
Expenditures				
Miscellaneous Expenditures	41-5-110-7900	241,974	250,000	250,000
Infrastructure	41-5-110-8020	0	300,000	300,000
Logan Ave. Reconstruction	41-5-110-8021	273,014	0	0
Low Flow Channel 6th to Appleton	41-5-110-8023	193,785	0	0
5th Avenue Storm Sewer Bypass	41-5-110-8024	11,472	0	0
Appleton Rd. Widening	41-5-110-8025	0	0	0
Irene Road Realignment	41-5-110-8026	1,374,666	0	0
Primary Clarifiers Upgrades	41-5-110-8029	670,703	832,061	0
Parking Lot #7 Rehabilitation	41-5-110-8030	20,431	601,883	600,000
Bike Path	41-5-110-8031	3,099		1,148,694
Sludge Heater	41-5-110-8032	0		800,000
Allen St Regional	41-5-110-8033	0		990,603
Gateway Center Drive	41-5-110-8034	0		3,718,640
Operating Transfer Out	41-5-110-9999	0	0	0
Total Expenditures		2,789,144	1,983,944	7,807,937
Cash Balance - ending		(2,501,681)	(2,711,561)	(2,671,541)

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
Capital Assets Account				
Cash Balance - beginning		0	2,538,036	3,626,522
Grants	41-4-752-4150	0	0	0
Interest Income	41-4-752-4600	1,935	1,000	1,000
Miscellaneous Revenues	41-4-752-4900	2,564	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	3,433,122	1,774,108	696,652
Capital Asset Revenues		3,437,621	1,775,108	697,652
Misc. Expense	41-5-752-7900	13,374	0	4,663
Building and Improvements	41-5-752-8100	4,636	20,500	115,000
Equipment	41-5-752-8200	43,185	215,000	224,242
Vehicles	41-5-752-8300	771,062	387,022	267,022
Bond / Loan Prin Payments	41-5-752-8910	65,000	60,000	65,576
Bond / Loan Int Payments	41-5-752-8920	2,328	4,100	0
Capital Asset Expenditures		899,585	686,622	676,503
Cash Balance - ending		2,538,036	3,626,522	3,647,671

Line Item	Account #	FY24 Actual	FY 25 Budget	FY 26 Budget Request
Escrow Fund # 91				
Cash Balance - beginning		1,501,605	1,543,235	1,549,235
Other Fees	91-4-110-4490	0	0	0
Interest Income	91-4-110-4600	15,590	6,000	6,000
Miscellaneous Revenues	91-4-110-4900	0	0	0
Escrow/Land Cash Fees	91-4-110-4971		0	0
Impact Fees	91-2046	187,670	0	0
Total Revenues		203,260	6,000	6,000
Disbursement of Collected Fees		161,631	0	0
Total Expenditures		161,631	0	0
Cash Balance - ending		1,543,235	1,549,235	1,555,235

Line Item	Account #	FY 24 Actual	FY 25 Budget	FY 26 Budget Request
Police Pension Fund				
Cash Balance - beginning		27,840,274	30,085,455	30,884,986
Revenues				
Property Tax		1,572,765	1,834,801	2,007,755
Replacement Tax		66,868	66,868	66,868
Interest Inc/Mkt Fluctuation		2,586,209	632,000	632,000
Contributions		377,120	342,893	342,893
Total Revenues		4,602,962	2,876,562	3,049,516
Expenditures				
Benefit Payments		2,294,087	1,857,212	1,857,212
Contribution Refunds		0	160,048	160,048
Administration		63,694	59,771	59,771
Total Expenditures		2,357,781	2,077,031	2,077,031
Cash Balance - ending		30,085,455	30,884,986	31,857,471

Fire Pension Fund				
Cash Balance - beginning		19,304,690	20,951,930	21,307,684
Revenues				
Property Tax		1,247,022	1,347,253	1,440,366
Replacement Tax		66,868	66,868	66,868
Interest Inc/Market Fluctuation		2,028,801	484,518	484,518
Contributions		224,054	217,012	217,012
Total Revenues		3,566,745	2,115,651	2,208,764
Expenditures				
Benefit Payments		1,855,302	1,710,993	1,710,993
Refund of Contributions		0	0	0
Administration		43,928	48,904	48,904
Total Expenditures		1,899,230	1,759,897	1,759,897
Cash Balance - ending		20,951,930	21,307,684	21,756,552

IDA PUBLIC LIBRARY BUDGET-MAY 2025 TO APRIL 2026

		May 25-Apr 26
		Budget
REVENUE		
TAX		
40100	Appropriation	\$852,705.00
41200	Replacement Tax	\$30,000.00
TAX		\$882,705.00
GRANTS/DONATIONS/ENDOWMENTS		
41500	Per Capita Grant	\$37,375.00
41510	Restricted Grants	\$5,000.00
41512	Unrestricted Grants	\$1,000.00
41513	Women's Club Donation	\$100.00
41514	List Dividends/Interest	\$4,800.00
41515	Sullivan Dividends	\$40,000.00
41518	Gardening Grant	\$0.00
41524	Blackburn Interest	\$1,350.00
49530	Unrestricted Gift/Donation	\$1,000.00
TOTAL GRANTS/DONATIONS/ENDOW		\$90,625.00
FINES & FEES		
44750	Non Resident Fees	\$18,000.00
44770	Fines	\$8,000.00
49001	Fax	\$2,500.00
49002	Guest Pass	\$400.00
49004	Copy/Print (Print Release)	\$8,000.00
49005	Computer Card	\$20.00
49006	Replacement Card	\$20.00
49008	Headphones	\$20.00
49009	Lost/Damaged Materials	\$250.00
49025	Notary	\$250.00
49100	Auto Registrations	\$500.00
49600	Meeting Room	\$100.00
TOTAL FINES & FEES		\$38,060.00
FRIENDS		
41214	Friends	\$2,000.00
41216	Friends: Summer	\$5,000.00
TOTAL FRIENDS		\$7,000.00

MISCELLANEOUS		
48001	Rent	\$22,800.00
49501	Ida Merchandise	\$900.00
90002	Checking Interest	\$500.00
TOTAL MISCELLANEOUS		\$24,200.00
TOTAL REVENUE		\$1,042,590.00
EXPENSES		
LEGAL & ACCOUNTING		
41004	Legal	\$2,000.00
41006	Audit	\$7,000.00
51561	Bank Fees	\$1,000.00
TOTAL LEGAL & ACCOUNTING		\$10,000.00
GRANT/DONATION/ENDOWMENT SPENDING		
41215	Friends Summer Spending	\$5,000.00
41217	Friends Spending	\$2,000.00
41527	Other Grant Spending	\$500.00
41540	Gardening Grant Spending	\$0.00
73125	List Memorial	\$800.00
TOTAL GRANT/DONATION/ENDOWM		\$8,300.00
PERSONNEL		
50200	Staff	\$614,982.10
51100	FICA/Medicare	\$47,046.13
51200	IMRF	\$31,455.45
51300	Employee Health Insurance	\$52,506.00
51302	Timeclock (ADP)	\$3,300.00
51519	Staff Meetings	\$2,000.00
51520	Staff Training	\$500.00
51568	Staff Travel	\$1,000.00
TOTAL PERSONNEL		\$752,789.68
PUBLIC RELATIONS		
51566	Professional Expenses	\$3,000.00
51569	Outreach	\$750.00
51570	Hospitality	\$400.00
51571	Merchandise Expense	\$500.00
51572	Advertising	\$700.00

TOTAL PUBLIC RELATIONS		\$5,350.00
BOOKMOBILE		
51580	Bookmobile Collection	\$3,000.00
51585	Bookmobile Insurance	\$3,000.00
51590	Bookmobile Operating Expenses	\$12,000.00
TOTAL BOOKMOBILE		\$18,000.00
PROPERTIES		
60100	Building Maintenance & Repairs	\$32,000.00
60101	Rental Property Expenses	\$2,000.00
51301	Deductible	\$1,000.00
60102	Property Taxes	\$5,000.00
60103	Mortgage	\$32,240.00
61102	External Building Maintenance	\$16,500.00
63000	Utilities	\$16,000.00
TOTAL PROPERTIES		\$104,740.00
INFORMATION TECHNOLOGY		
62301	Tech-Annual Costs	\$3,000.00
62302	Tech-Hardware	\$3,000.00
62303	Tech-Software	\$2,000.00
62305	Service Subscriptions	\$2,000.00
62351	Consortium	\$22,900.00
62352	Databases	\$3,200.00
64100	Machine Rent	\$400.00
TOTAL INFORMATION TECHNOLOGY		\$36,500.00
INSURANCE		
68000	Insurance	\$28,000.00
TOTAL INSURANCE		\$28,000.00
SUPPLIES		
51565	Postage	\$1,000.00
70200	Library Supplies	\$16,000.00
TOTAL SUPPLIES		\$17,000.00
COLLECTION		
	Adult Collection	

73106	A Fiction	\$2,500.00
73107	A Non Fiction	\$1,500.00
73108	A Large Print	\$2,500.00
73109	A Spanish	\$1,000.00
73110	A Audio	\$2,000.00
73120	A Playaway	\$500.00
73303	Adult DVD	\$1,300.00
	Total Adult Collection	\$11,300.00
	Other Collection	
73100	List Books	\$4,000.00
73117	Donation Books	\$100.00
73118	Reorder Books	\$300.00
73119	Kits & Replacements	\$300.00
73122	Storywalk Books	\$300.00
73200	Periodicals	\$3,000.00
73301	CD - Music	\$500.00
73304	Electronic Materials	\$21,000.00
	Total Other Collection	\$25,500.00
	Young Adult Collection	
73101	YA Fiction	\$1,750.00
73113	YA Non Fiction	\$750.00
73201	YA Manga	\$500.00
	Total Young Adult Collection	\$3,000.00
	Youth Collection	
73102	Y Spanish	\$2,000.00
73103	Y Non Fiction	\$2,400.00
73104	Y Early Reader	\$1,750.00
73105	Y Fiction	\$2,800.00
73114	Y Picture Books	\$2,800.00
73121	Y Wonder Books	\$500.00
73302	Youth DVD	\$1,300.00
	Total Youth Collection	\$13,550.00
	TOTAL COLLECTION	\$53,350.00
	PROGRAMMING	
73401	Programming Adult	\$2,000.00
73403	Programming Youth	\$2,000.00
73404	Local History	\$800.00

73405	Hometown Christmas	\$1,000.00
73406	Community Garden	\$510.32
73407	Trunk or Treat	\$1,000.00
73408	Programming Teen	\$1,250.00
TOTAL PROGRAMMING		\$8,560.32
MISCELLANEOUS		
90000	Misc	\$0.00
TOTAL MISCELLANEOUS		\$0.00
TOTAL EXPENSES		\$1,042,590.00
NET INCOME		\$0.00

EXHIBIT B

Non-Union FY26 Salary Schedule

	FY 25	FY 26	Percentage Increase
Assistant City Clerk Clerk	\$ 41,131.74	\$42,365.69	3.00%
Assistant Public Works Director	\$ 78,280.00	\$80,628.40	3.00%
Budget and Finance Officer	\$ 95,000.00	\$97,850.00	3.00%
Building Director	\$ 83,659.79	\$86,169.59	3.00%
Building Inspector PT	\$ 24,713.39	\$25,454.79	3.00%
City Attorney	\$ 129,619.65	\$133,508.24	3.00%
Community Development Admin. Assistant	\$ 39,111.27	\$42,365.69	8.32%
Community Development Planner/Event Planner	\$ 63,474.76	\$69,000.00	8.70%
Deputy Chief**	\$ 124,845.01	\$128,465.25	2.90%
Deputy Chief**	\$ 124,845.01	\$128,465.25	2.90%
Deputy City Clerk	\$ 54,953.00	\$56,601.59	3.00%
Det. Admin. Assistant	\$ 39,513.40	\$42,365.69	7.22%
Fire Admin. Assistant	\$ 37,301.10	\$42,365.69	13.58%
Fire Chief	\$ 118,635.54	\$122,194.61	3.00%
Fire Inspector***	\$ 58,059.04	\$58,059.04	0.00%
GIS Specialist PT	\$ 32,673.96	\$33,654.18	3.00%
Police Admin. Assistant	\$ 59,980.95	\$61,780.38	3.00%
Police Chief*	\$ 132,335.71	\$136,173.16	2.90%
Public Works Director	\$ 118,635.54	\$122,194.61	3.00%
Street/Water/Sewer Supt.	\$ 92,451.91	\$95,225.47	3.00%
Transcriptionist/Admin. Assistant	\$ 39,725.65	\$42,365.69	6.65%
Zoning and Code Enforcement	\$ 50,600.80	\$52,118.82	3.00%
	\$ 1,639,547.23	\$1,699,371.83	

* 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

*** A new Fire Inspector was hired 9/30/2024 at \$53,000. Probation is now complete. The proposed salary is equivalent to the previous inspector.