

**BUDGET ORDINANCE**  
City of Belvidere  
Ordinance #753H

An ordinance budgeting for all corporate purposes for the City of Belvidere, Boone County, Illinois for the fiscal year beginning May 1, 2026 and ending April 30, 2027.

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

SECTION 1: The amount hereinafter 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, 2026 and ending April 30, 2027.

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, 2026, 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: \_\_\_\_\_

**GENERAL FUND**

Line Item	Account #	FY 26		FY 27
		FY 25 Actual	Budget Request	Budget Request
<b>Beginning Cash</b>		32,162,882	36,371,341	<b>35,171,341</b>
<b>General Administration</b>				
RE Property Tax	01-4-110-4010	1,771,527	1,769,385	1,769,385
Hotel / Motel Tax	01-4-110-4011	1,689	1,500	1,000
Auto Rental Tax	01-4-110-4012	10,932	8,000	10,500
Muni Infrastructure Maint	01-4-110-4013	70,229	70,000	62,000
State Income Tax	01-4-110-4100	4,404,030	4,313,340	4,595,481
Home Rule Sales Tax	01-4-110-4109	1,606,547	1,599,019	1,776,091
Muni Sales Tax	01-4-110-4110	5,512,489	5,071,685	5,166,614
Sales Tax to Developer	01-4-110-4111	(106,462)	(100,000)	(160,000)
Local Use Tax	01-4-110-4112	847,845	496,644	67,655
Local Motor Fuel Tax	01-4-110-4113	390,147	399,981	413,000
Real Estate Tax to Developer	01-4-1104114	0	(15,000)	(45,810)
Cannabis Tax	01-4-110-4115	217,318	200,000	220,000
Replacement Tax	01-4-110-4120	743,268	620,000	640,000
Repl Tax Dist to Pensions	01-4-110-4121	(290,022)	(281,341)	(326,331)
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	10,415	9,500	10,000
Liquor License & Fines	01-4-110-4210	133,050	164,050	162,300
Amusement Machine	01-4-110-4230	109,500	110,000	103,500
Court Fines	01-4-110-4400	150,937	140,000	150,000
Parking Fines	01-4-110-4410	6,605	1,000	1,500
Seized Vehicle Fee	01-4-110-4420	36,500	28,000	28,000
Engr Fees-Subdivision	01-4-110-4430	375	0	30,000
Video Gambling	01-4-110-4440	545,577	545,000	538,000
Franchise Fees	01-4-110-4450	181,739	192,548	150,000
Comcast Fees	01-4-110-4455	0	0	0
Death/Birth Certificates	01-4-110-4460	19,633	19,430	19,000
Accident/Fire Reports	01-4-110-4470	40	0	0
Annexation/Plat Fees	01-4-110-4471	0	0	0
Hosting Fees	01-4-110-4472	101,552	100,000	130,000
Fuel Charges (outside vendors)	01-4-110-4550	547,619	582,000	550,000
Interest Income	01-4-110-4600	1,274,278	750,000	1,000,000
Misc Revenues	01-4-110-4900	1,294,390	40,050	38,000
Heritage Days	01-4-110-4901	51,456	32,000	30,000
Historic Preservation: Fund Raising	01-4-110-4902	1,535	0	0
Expense Reimbursement	01-4-110-4950	650	0	0
Operating Transfer in	01-4-110-9998	0	0	0
<b>Total General Administration Revenues</b>		<b>19,645,388</b>	<b>16,866,791</b>	<b>17,129,885</b>
Salaries - Elected Officials	01-5-110-5000	212,624	215,889	215,889
Salaries - Regular - FT	01-5-110-5010	246,892	272,486	286,957
Group Health Insurance	01-5-110-5130	588,478	1,234,748	1,400,000
Health Ins Claims Paid (Dental)	01-5-110-5131	20,941	30,000	24,000
Group Life Insurance	01-5-110-5132	524	543	543
Unemployment Compensation	01-5-110-5136	0	0	0
Health Insurance Reimbursement	01-4-110-4540	(328,803)	(824,056)	(950,000)
Memberships, Mtgs & Conf.	01-5-110-5154	35,499	43,471	35,857
Subscriptions/Ed Materials	01-5-110-5156	46	0	0
<b>Gen Admin Personnel &amp; Benefit Expenses</b>		<b>776,201</b>	<b>973,081</b>	<b>1,013,246</b>
Repairs/Maint - Bldgs	01-5-110-6010	22,725	29,712	30,800
Repairs/Maint - Equip	01-5-110-6020	4,503	5,000	5,500
Legal	01-5-110-6110	6,984	158,750	253,500
Other Professional Services	01-5-110-6190	20,508	40,000	10,000
Telephone	01-5-110-6200	14,433	21,250	5,800
Codification	01-5-110-6225	8,273	5,200	5,200
Other Communications	01-5-110-6290	1,610	2,000	1,200
<b>Gen Admin Contractual Expenses</b>		<b>79,036</b>	<b>261,912</b>	<b>312,000</b>

		FY 25	FY 26	FY 27
	Account #	Actual	Budget Request	Budget Request
General Administration (cont)				
Office Supplies	01-5-110-7020	120,025	145,500	181,050
Gas and Oil	01-5-110-7030	517,255	525,000	510,000
Other Supplies	01-5-110-7800	1,257	1,800	1,800
Gen Admin Supplies Expenses		638,537	672,300	692,850
Miscellaneous Expense	01-5-110-7900	1,153,656	42,900	33,650
Reimb of Seized Vehicle Fee	01-5-110-7901	0	0	0
Heritage Days	01-5-110-7902	42,179	40,000	40,000
Comcast Charges	01-5-110-7903	0	0	0
Operating Transfer Out (ARPA)	01-5-110-9990	832,061	800,000	0
Operating Transfers Out	01-5-110-9999	996,156	476,241	10,878,384
Total General Administration Expenses		4,517,826	3,266,434	12,970,130
<b>NET GENERAL ADMINISTRATION</b>		15,127,562	13,600,357	4,159,755
<b>General Fund - Audit Department</b>				
RE Taxes - Audit	01-4-130-4010	20,039	20,000	20,000
Accounting & Auditing	01-5-130-6100	49,090	53,210	58,000
<b>NET - AUDIT DEPARTMENT</b>		(29,051)	(33,210)	(38,000)
<b>General Fund - IMRF Department</b>				
RE Taxes - IMRF	01-4-140-4010	65,088	65,000	65,000
Replacement Tax	01-4-140-4120	90,999	90,999	66,440
Expense Reimbursement	01-4-140-4940	12,627	19,946	20,741
Total IMRF Revenues		168,714	175,945	152,181
IMRF Premium Expense	01-5-140-5120	92,605	115,345	116,846
<b>NET - IMRF DEPARTMENT</b>		76,109	60,600	35,335
<b>General Fund - Social Security Department</b>				
RE Taxes - FICA/Med	01-4-150-4010	200,248	200,000	200,000
Expense Reimbursement	01-4-150-4940	158,506	172,699	186,401
Library Expense Reimbursement	01-4-150-4941	45,087	47,046	47,660
Total Soc Security Revenues		403,841	419,745	434,061
FICA Expense	01-5-150-5110	260,078	281,336	282,067
Medicare Expense	01-5-150-5112	156,462	171,345	172,297
Total Soc Security Expenses		416,540	452,681	454,364
<b>NET - SOCIAL SECURITY DEPT</b>		(12,699)	(32,936)	(20,303)
<b>General Fund - Liability Insurance Dept</b>				
RE Taxes - Ins Liability	01-4-160-4010	300,397	300,000	300,000
Expense Reimbursement	01-4-160-4940	0	0	0
Total Liability Insurance Revenues		300,397	300,000	300,000
Insurance Premium	01-5-160-6800	501,290	541,000	568,000
<b>NET - LIABILITY INSURANCE DEPT</b>		(200,893)	(241,000)	(268,000)

		FY 25	FY 26	FY 27
	Account #	Actual	Budget Request	Budget Request
<b>Police Department</b>				
RE Property Tax	01-4-210-4010	1,584,971	1,650,212	1,650,212
Grants	01-4-210-4150	249,265	406,000	580,400
Police Court Fines	01-4-210-4400	64,836	40,000	65,000
eCitation Fees	01-4-210-4410	2,885	2,200	1,685
Police Accident Reports	01-4-210-4470	2,520	0	2,500
Sex Offender Registration Fee	01-4-210-4480	1,700	2,000	1,500
Violent Offender Registration	01-4-210-4490	30	50	0
Miscellaneous Revenues	01-4-210-4900	63,187	40,000	40,000
Expense Reimbursement	01-4-210-4940	52,839	0	0
SRO Reimbursement	01-4-210-4945	121,309	108,371	120,182
COSSAP Reimbursement	01-4-210-4955	133,943	139,644	0
Sale of Assets	01-4-210-4950	0	0	0
<b>Total Police Department Revenues</b>		<b>2,277,485</b>	<b>2,388,477</b>	<b>2,461,479</b>
Salary - Regular - FT	01-5-210-5010	3,891,102	4,650,000	4,950,000
Overtime	01-5-210-5040	316,027	463,995	493,745
Police Pension	01-5-210-5122	1,834,801	2,007,755	2,098,985
Health Insurance	01-5-210-5130	621,400	1,018,935	1,018,935
Dental Insurance	01-5-210-5131	55,640	54,000	54,000
Unemployment	01-5-210-5136	12,432	52,000	52,000
Uniform Allowance	01-5-210-5140	103,872	124,337	115,317
Training	01-5-210-5152	67,465	163,895	140,660
<b>Police Dept Personnel &amp; Benefit Expenses</b>		<b>6,902,739</b>	<b>8,534,917</b>	<b>8,923,642</b>
Repair/Maint-Equipment	01-5-210-6020	27,447	32,810	30,150
Repair/Maint-Vehicles	01-5-210-6030	61,926	74,850	70,300
Telephone/Utilities	01-5-210-6200	46,499	49,240	53,450
Physical Exams	01-5-210-6810	4,860	9,650	9,650
Community Policing	01-5-210-6816	17,418	11,000	14,800
K 9 Program Expenses	01-5-210-6818	23,420	8,780	8,780
Sex Offender State Disburse	01-5-210-6835	1,105	2,000	2,000
Violent Offender Disbursement	01-5-210-6845	0	0	0
Phlebotomy Services	01-5-210-6850	9,900	12,750	22,000
<b>Police Department - Contractual Expenses</b>		<b>192,575</b>	<b>201,080</b>	<b>211,130</b>
Office Supplies	01-5-210-7020	26,536	8,800	8,800
Gas & Oil	01-5-210-7030	98,256	106,950	103,500
Operating Supplies	01-5-210-7040	35,411	46,025	48,769
Miscellaneous Expense	01-5-210-7900	13,034	17,800	17,500
DigiTicket Supplies	01-5-210-7902	1,395	3,000	3,000
<b>Police Department - Supplies Expense</b>		<b>174,632</b>	<b>182,575</b>	<b>181,569</b>
Equipment	01-5-210-8200	125,050	51,315	58,071
Vehicles	01-5-210-8300	0	0	0
Grant Expenses	01-5-210-8350	450,350	406,000	580,400
<b>Total Police Department Expenses</b>		<b>7,845,346</b>	<b>9,375,887</b>	<b>9,954,812</b>
<b>NET - POLICE DEPARTMENT</b>		<b>(5,567,861)</b>	<b>(6,987,410)</b>	<b>(7,493,333)</b>
<b>Public Safety Building Department</b>				
Salaries - Regular - FT	01-5-215-5010	744,796	837,000	840,000
Other (FICA & IMRF)	01-5-215-5079	93,893	110,986	110,000
Other Contractual Services	01-5-215-6890	341,680	360,000	360,000
<b>NET - PUBLIC SAFETY BLDG DEPT</b>		<b>(1,180,369)</b>	<b>(1,307,986)</b>	<b>(1,310,000)</b>

<b>Fire Department</b>	<b>Account #</b>	<b>FY 25 Actual</b>	<b>FY 26 Budget Request</b>	<b>FY 27 Budget Request</b>
RE Property Tax	01-4-220-4010	1,252,484	1,318,090	1,318,090
Grants	01-4-220-4150	121,845	30,000	30,000
Miscellaneous Revenues	01-4-220-4900	73,494	40,000	28,000
Expense Reimbursement	01-4-220-4940	5,761	0	0
Sale of Assets	01-4-220-4950	6,175	0	0
Ambulance Services	01-4-220-4960	1,406,580	1,000,000	1,200,000
<b>Total Fire Department Revenues</b>		<b>2,866,339</b>	<b>2,388,090</b>	<b>2,576,090</b>
Salaries - Regular - FT	01-5-220-5010	2,567,145	2,844,792	2,957,792
Overtime	01-5-220-5040	175,641	221,450	229,569
Fire Pension	01-5-220-5124	1,347,253	1,440,366	1,534,777
Health Insurance	01-5-220-5130	455,996	544,521	587,460
Dental Insurance	01-5-220-5131	42,343	40,000	42,000
Unemployment Insurance	01-5-220-5136	0	0	0
Uniform Allowance	01-5-220-5140	36,811	39,350	40,210
Training	01-5-220-5152	20,437	21,378	30,730
<b>Fire Depart Personnel &amp; Benefits Expenses</b>		<b>4,645,626</b>	<b>5,151,857</b>	<b>5,422,538</b>
Repair/Maint-Bldg	01-5-220-6010	33,226	36,500	31,723
Repair/Maint-Equipment	01-5-220-6020	17,844	22,428	27,075
Repair/Maint-Vehicles	01-5-220-6030	74,869	61,300	74,050
Telephone/Utilities	01-5-220-6200	11,833	17,451	18,600
Physical Exams	01-5-220-6810	2,124	10,000	5,000
Fire Prevention	01-5-220-6822	4,470	7,630	10,021
EMS	01-5-220-6824	8,976	13,550	11,669
Ambulance Services	01-5-220-6830	1,739,555	1,825,669	2,000,000
<b>Fire Department - Contractual Expenses</b>		<b>1,892,897</b>	<b>1,994,528</b>	<b>2,178,138</b>
Office Supplies	01-5-220-7020	58,010	51,826	51,456
Gas & Oil	01-5-220-7030	23,394	26,000	22,500
Operating Supplies	01-5-220-7040	11,244	10,250	12,520
Miscellaneous Expense	01-5-220-7900	1,614	2,500	2,500
<b>Fire Department - Supplies Expenses</b>		<b>94,262</b>	<b>90,576</b>	<b>88,976</b>
Grant Expense	01-5-220-8350	33,766	30,000	30,000
Equipment	01-5-220-8200	632,939	32,000	38,200
<b>Total Fire Department Expenses</b>		<b>7,299,490</b>	<b>7,298,961</b>	<b>7,757,852</b>
<b>NET - FIRE DEPARTMENT</b>		<b>(4,433,151)</b>	<b>(4,910,871)</b>	<b>(5,181,762)</b>
<b>Police &amp; Fire Commission Department</b>				
Physical Exams	01-5-225-6810	38,400	20,000	12,000
Other Contractual Services	01-5-225-6890	12,250	13,000	7,000
<b>NET - POLICE &amp; FIRE COMMISSION</b>		<b>(50,650)</b>	<b>(33,000)</b>	<b>(19,000)</b>

		FY 25	FY 26	FY 27
	Account #	Actual	Budget Request	Budget Request
<b>Community Development</b>				
Building Permits	01-4-230-4300	389,445	300,000	300,000
Electric Permits	01-4-230-4310	21,421	36,000	36,000
Electrician Certification Fees	01-4-230-4315	4,900	3,000	3,000
Plumbing Permits	01-4-230-4320	15,945	18,000	18,000
HVAC Permits	01-4-230-4330	9,273	15,000	15,000
Plan Review Fees	01-4-230-4340	131,634	100,000	100,000
Sidewalk/Lot Grading Fee	01-4-230-4350	11,313	25,000	25,000
Insulation Permits	01-4-230-4360	2,973	9,000	9,000
Fire Review Fees	01-4-230-4365	0	0	0
Zoning Review Fee	01-4-230-4370	4,995	5,000	5,000
Code Enforcement	01-4-230-4380	1,913	3,000	0
Forced Mowing Reimbursement	01-4-230-4385	766	2,000	2,000
Other Permits	01-4-230-4390	6,648	7,500	7,500
Miscellaneous Revenues	01-4-230-4900	20	100	0
Expense Reimbursement	01-4-230-4940	2,539	2,600	2,000
Planning Fees	01-4-230-4950	12,638	15,000	15,000
Planning Misc.	01-4-230-4955	2,608	1,200	1,200
<b>Community Dev - Revenues</b>		<b>619,031</b>	<b>542,400</b>	<b>538,700</b>
Salaries- Regular - FT	01-5-230-5010	282,161	308,762	324,421
FICA	01-5-230-5079	20,769	23,620	24,818
IMRF	01-5-230-5120	12,627	19,946	20,741
Health Ins Expense	01-5-230-5130	39,378	54,181	56,121
Dental Insurance	01-5-230-5131	2,149	6,000	6,000
Unemployment	01-5-230-5136	0	0	0
Uniform Allowance	01-5-230-5140	0	800	800
Training	01-5-230-5152	1,559	2,000	2,500
<b>Building Dept Personnel &amp; Benefits Expense</b>		<b>358,643</b>	<b>415,309</b>	<b>435,401</b>
Repair/Maint - Equip	01-5-230-6020	3,037	3,300	3,300
Repair/Maint - Vehicles	01-5-230-6030	1,633	3,000	3,000
Other Professional Services	01-5-230-6190	41,345	39,326	41,506
Telephone	01-5-230-6200	1,330	1,700	1,300
Postage	01-5-230-6210	3,812	7,000	6,000
Printing & Publishing	01-5-230-6220	2,062	3,000	4,000
Other Contractual Services	01-5-230-6890	5,575	6,150	10,000
Forced Mowing Expense	01-5-230-6895	0	3,000	3,000
<b>Building Department - Contractual Expenses</b>		<b>58,794</b>	<b>66,476</b>	<b>72,106</b>
Office Supplies	01-5-230-7020	14,276	22,200	20,000
Gas & Oil	01-5-230-7030	1,890	3,000	2,500
Miscellaneous Expense	01-5-230-7900	17,092	500	1,000
Operating Transfer Out	01-5-230-9999	0	0	0
<b>Building Department - Supplies Expenses</b>		<b>33,258</b>	<b>25,700</b>	<b>23,500</b>
<b>Total Building Department Expenses</b>		<b>450,695</b>	<b>507,485</b>	<b>531,007</b>
<b>NET - BUILDING DEPARTMENT</b>		<b>168,336</b>	<b>34,915</b>	<b>7,693</b>
<b>Civil Defense Department</b>				
RE Tax - Civil Defense	01-4-240-4010	7,031	7,000	7,000
Miscellaneous Revenues	01-4-240-4900	0	0	0
Miscellaneous Expense	01-5-240-7900	6,300	7,211	7,500
<b>NET - CIVIL DEFENSE DEPARTMENT</b>		<b>731</b>	<b>(211)</b>	<b>(500)</b>

		FY25	FY 26	FY 27
	Account #	Budget	Budget	Budget
<b>Street Department</b>			Request	Request
RE Tax - Road & Bridge	01-4-310-4010	386,769	320,000	365,000
Grants	01-4-310-4150	121,870	0	0
Sidewalk/Driveway/Lot Grading	01-4-310-4350	0	0	0
Miscellaneous Revenues	01-4-310-4900	9,573	4,000	4,000
Expense Reimbursement	01-4-310-4940	40,551	20,000	20,000
Expense Reimbursement	01-5-310-4940	0	0	0
Sale of Assets	01-4-310-4950	4,653	0	0
Intergovernmental Revenue	01-4-310-4960	27,421	0	35,000
<b>Street Department - Revenues</b>		<b>590,837</b>	<b>344,000</b>	<b>424,000</b>
Salaries - Regular - FT	01-5-310-5010	751,447	792,240	831,852
Overtime	01-5-310-5040	58,288	55,000	56,650
Health Insurance	01-5-310-5130	256,536	289,908	298,600
Uniform Allowance	01-5-310-5140	12,142	17,200	17,200
Training	01-5-310-5152	361	1,500	1,500
<b>Street Dept - Personnel &amp; Benefits Expenses</b>		<b>1,078,774</b>	<b>1,155,848</b>	<b>1,205,802</b>
Repair/Maint - Storm Drain	01-5-310-6001	19,679	30,900	31,827
Repair/Maint - St/Parking Lot	01-5-310-6002	173,680	110,000	113,300
Repair/Maint - Sidewalk/Curb	01-5-310-6003	42,302	40,000	50,000
Repair/Maint - Building	01-5-310-6010	291,181	14,300	14,729
Repair/Maint - Equipment	01-5-310-6020	274,066	144,200	148,526
Repair/Maint - Traffic Signal	01-5-310-6024	94,313	33,500	40,005
Telephone/Utilities	01-5-310-6200	10,549	9,500	9,785
Leaf Clean-up/Removal	01-5-310-6826	329	12,000	12,000
<b>Street Department - Contractual Expenses</b>		<b>906,099</b>	<b>394,400</b>	<b>420,172</b>
Office Supplies	01-5-310-7020	5,417	6,200	6,386
Gas & Oil	01-5-310-7030	76,237	82,400	82,400
Operating Supplies	01-5-310-7040	37,619	33,000	45,000
Miscellaneous Expense	01-5-310-7900	11,074	2,100	2,100
<b>Street Department - Supplies Expenses</b>		<b>130,347</b>	<b>123,700</b>	<b>135,886</b>
Equipment	01-5-310-8200	0	0	0
<b>Total Street Department Expenses</b>		<b>2,115,220</b>	<b>1,673,948</b>	<b>1,761,860</b>
<b>NET - STREET DEPARTMENT</b>		<b>(1,524,383)</b>	<b>(1,329,948)</b>	<b>(1,337,860)</b>
<b>Street Lighting</b>				
RE Tax - Street Lighting	01-4-330-4010	210,293	210,000	210,000
Expense Reimbursement	01-5-330-4940	0	0	0
Repair/ Maint - Street Light	01-5-330-6022	32,057	10,300	34,009
Street Lighting - Electricity	01-5-330-6310	298,651	291,500	338,000
<b>NET - STREET LIGHTING</b>		<b>(120,415)</b>	<b>(91,800)</b>	<b>(162,009)</b>

		FY 25	FY 26	FY 27
	Account #	Actual	Budget Request	Budget Request
<b>Landfill</b>				
RE Tax - Refuse/Landfill	01-4-335-4010	50,075	50,000	50,000
Miscellaneous Revenues	01-4-335-4900	0	0	0
Miscellaneous Expenses	01-5-335-7900	54,308	56,000	35,000
<b>NET - GARBAGE DEPARTMENT</b>		(4,233)	(6,000)	<b>15,000</b>
<b>Forestry Department</b>				
RE Tax - Forestry	01-4-340-4010	40,000	40,000	40,000
Forestry Grants	01-4-340-4020	38,280	26,000	40,000
<b>Forestry Department Revenues</b>		78,280	66,000	80,000
Tree Removal or Purchase	01-5-340-6850	75,336	65,000	60,000
Miscellaneous Expense	01-5-340-7900	54,875	26,000	40,000
<b>Forestry Department Expenses</b>		130,211	91,000	100,000
<b>NET - FORESTRY DEPARTMENT</b>		(51,931)	(25,000)	<b>(20,000)</b>
<b>Engineering Department</b>				
Engineering	01-5-360-6140	10,103	27,800	28,634
Subdivision Expense	01-5-360-6824	5,641	10,300	30,000
Office Supplies	01-5-360-7020	2,736	7,700	7,931
<b>NET - ENGINEERING DEPARTMENT</b>		(18,480)	(45,800)	<b>(66,565)</b>
<b>Health / Social Services</b>				
Demolition / Nuisance	01-5-410-6832	4,346	2,000	2,000
<b>NET - HEALTH / SOCIAL SERVICES</b>		(4,346)	(2,000)	<b>(2,000)</b>
<b>Economic Development</b>				
Planning Dept Services	01-5-610-6150	2,240	3,360	3,000
Economic / Business	01-5-610-6840	56,066	88,373	68,278
Tourism	01-5-610-6842	0	2,000	3,000
Historic Preservation	01-5-610-6844	782	4,000	4,000
<b>NET - ECONOMIC DEVELOPMENT</b>		(59,088)	(97,733)	<b>(78,278)</b>
<b>Utility Tax</b>				
Transfer of Funds from Utility Tax		0	0	0
Utility Tax - Electric	01-4-751-4131	839,130	834,128	852,000
Utility Tax - Gas	01-4-751-4132	768,221	476,245	470,000
Utility Tax - Telephone	01-4-751-4133	140,458	138,660	125,000
Grants	01-4-751-4150	0	0	0
Expense Reimbursement	01-4-751-4940	0	0	0
<b>Utility Tax Revenues</b>		1,747,809	1,449,033	<b>1,447,000</b>
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
<b>Utility Tax Expenses</b>		0	0	<b>0</b>
<b>NET - UTILITY TAX</b>		1,747,809	1,449,033	<b>1,447,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>		28,985,559	25,227,480	<b>25,830,395</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		25,122,562	25,227,480	<b>36,163,222</b>
<b>NET REV OVER (UNDER) EXP</b>		3,862,997	0	<b>(10,332,827)</b>
*Please note the above represents a balanced operating budget and includes a \$10,878,384 operating transfer out of reserves for Capital Projects.				
<b>Ending Cash</b>		34,825,879	35,171,341	<b>23,638,514</b>

**WATER / SEWER FUND**

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
<b>Beginning Cash &amp; Investments - Fund</b>		0	0	0
<b>Water / Sewer General Administration</b>				
<b>Beginning Cash &amp; Investments</b>		0	0	0
Miscellaneous Revenues	61-4-110-4900	0	0	0
<b>Ending Cash</b>		0	0	0
=====				
<b>Water Department</b>				
<b>Beginning Cash &amp; Investments</b>		146,589	0	0
Grants	61-4-810-4150	4,004	0	0
Water Consumption	61-4-810-4500	2,077,344	2,216,707	2,536,306
Dep on Agr - Westhills	61-4-810-4521	24,858	10,000	10,000
Meters Sold	61-4-810-4530	109,429	112,000	112,000
Other Services	61-4-810-4590	4,166	3,000	3,000
Tyler CC Fee	61-4-810-4595	36,883	48,000	49,440
Interest	61-4-810-4600	255	200	200
Miscellaneous Revenues	61-4-810-4900	2,377	0	0
Expense Reimbursement	61-4-810-4940	13,728	0	0
Sale of Assets	61-4-810-4950	3,975	0	0
Operating Transfers-in (Reserves)	61-4-810-9998	0	0	0
<b>Total Water Department Revenues</b>		2,277,019	2,389,907	2,710,946
Salaries - Regular - FT	61-5-810-5010	594,517	685,231	725,258
Overtime	61-5-810-5040	57,440	40,000	54,000
FICA	61-5-810-5079	49,132	55,480	59,613
IMRF	61-5-810-5120	34,099	46,850	49,821
Group Health Insurance	61-5-810-5130	215,817	216,456	232,000
Uniform Allowance	61-5-810-5140	3,837	9,000	9,000
Rep & Maint - Infrastructure	61-5-810-6000	73,049	75,000	75,000
Rep & Maint - Buildings	61-5-810-6010	28,377	16,000	16,000
Rep & Maint - Equipment	61-5-810-6020	59,542	40,000	55,000
Rep & Maint - Vehicles	61-5-810-6030	18,033	20,000	20,600
Rep & Maint - Contractual	61-5-810-6040	81,800	80,000	82,400
Other Professional Services	61-5-810-6190	15,298	10,000	10,000
Tyler CC Fee	61-5-810-4595	40,184	48,000	49,440
Telephone	61-5-810-6200	5,969	7,000	7,210
Postage	61-5-810-6210	17,280	20,000	25,000
Utilities	61-5-810-6300	349,335	260,000	422,400
Office Equip Rental/Maint	61-5-810-6410	25,753	30,000	30,000
Liability Insurance	61-5-810-6800	120,946	128,000	133,600
Lab Expense	61-5-810-6812	38,758	51,200	56,200
Office Supplies	61-5-810-7020	31,247	10,000	30,000
Gas & Oil	61-5-810-7030	27,212	25,000	25,000
Operating Supplies	61-5-810-7040	92,884	75,000	90,000
Chemicals	61-5-810-7050	103,313	130,000	130,000
Meters	61-5-810-7060	46,860	20,000	20,000
Bad Debt Expense	61-5-810-7850	1,179	2,000	2,000
Miscellaneous Expenses	61-5-810-7900	6,747	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
<b>Total Water Department Expenses</b>		2,423,608	2,389,217	2,698,542
<b>Net Water Department</b>		(146,589)	690	12,404
<b>Ending Cash &amp; Investments</b>		0	690	12,404

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
<b>Sewer Department</b>				
<b>Beginning Cash &amp; Investments</b>		(36,491)	400,843	0
Grants	61-4-820-4150	6,310	0	0
Sewer Consumption	61-4-820-4500	3,082,768	3,382,240	3,495,920
Dep on Agr - Westhills	61-4-820-4521	13,394	10,000	10,000
Meters Sold	61-4-820-4530	110,620	112,000	112,000
Other Services	61-4-820-4590	44,086	53,000	53,000
Interest	61-4-820-4600	2,263	0	0
Miscellaneous Revenues	61-4-820-4900	7,371	0	0
Expense Reimbursement	61-4-820-4940	702,913	20,000	0
Operating Transfers-In (Reserves)	61-4-820-9998	0	0	0
<b>Total Sewer Department Revenues</b>		<b>3,969,725</b>	<b>3,577,240</b>	<b>3,670,920</b>
Salaries - Regular - FT	61-5-820-5010	737,255	738,000	824,900
Overtime	61-5-820-5040	64,934	55,000	56,650
FICA	61-5-820-5079	56,373	60,665	67,439
IMRF	61-5-820-5120	38,963	49,007	54,480
Group Health Insurance	61-5-820-5130	267,933	276,000	276,000
Unemployment Com	61-5-820-5136	3,579	0	0
Uniform Allowance	61-5-820-5140	9,407	20,000	20,000
Travel	61-5-820-5151	0	0	0
Rep & Maint - Lift Stations	61-5-820-6005	46,673	30,000	30,900
Rep & Maint - Buildings	61-5-820-6010	225,967	90,000	92,700
Rep & Maint - Equipment	61-5-820-6020	1,346	0	0
Rep & Maint - Vehicles	61-5-820-6030	15,730	25,000	25,750
Rep & Maint - Contractual	61-5-820-6040	48,730	50,000	51,500
Other Professional Services	61-5-820-6190	81,959	73,500	75,705
NARP Watershed	61-5-820-6195	17,380	2,500	2,500
Telephone	61-5-820-6200	8,893	10,000	10,000
Postage	61-5-820-6210	17,280	19,000	19,570
Utilities	61-5-820-6300	293,909	230,000	361,500
Office Equip Rental / Maint	61-5-820-6410	10,583	18,000	18,000
Liability Insurance	61-5-820-6800	143,623	152,000	158,650
Lab Expense	61-5-820-6812	57,399	50,000	51,500
Sludge Disposal	61-5-820-6814	11,249	65,000	20,000
Maintenance Supplies	61-5-820-7010	0	0	0
Office Supplies	61-5-820-7020	32,986	30,000	30,900
Gas & Oil	61-5-820-7030	18,833	25,000	12,000
Operating Supplies	61-5-820-7040	8,727	20,000	20,600
Chemicals	61-5-820-7050	121,132	70,000	72,100
Meters	61-5-820-7060	46,860	30,000	30,000
Bad Debt Expense	61-5-820-7850	1,196	2,000	2,000
Miscellaneous Expense	61-5-820-7900	4,225	2,000	4,000
Equipment	61-5-820-8200	0	0	0
Operating Transfer Out	61-5-820-9999	0	0	0
		<b>2,393,124</b>	<b>2,192,672</b>	<b>2,389,344</b>
<b>Collection System Expenses</b>				
Salaries - Regular - FT	61-5-830-5010	363,064	398,504	418,429
Overtime	61-5-830-5040	58,267	32,000	32,960
FICA	61-5-830-5079	32,232	32,934	34,531
IMRF	61-5-830-5120	22,355	26,605	28,859
Group Health Ins	61-5-830-5130	149,182	177,600	160,000
Uniform Allowance	61-5-830-5140	2,696	6,000	6,000
Rep & Maint - Infrastructure	61-5-830-6000	51,221	35,000	36,050
Rep & Maint - Equipment	61-5-830-6020	6,872	14,000	14,420
Rep & Maint - Vehicles	61-5-830-6030	5,449	18,000	18,540
Telephone	61-5-830-6200	2,179	0	2,200
Office Equip Rent/Maint	61-5-830-6410	15,174	0	0
Gas & Oil	61-5-830-7030	12,803	14,000	8,000

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
Operating Supplies	61-5-830-7040	38,915	30,000	30,900
Misc. Expense	61-5-830-7900	858	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	321,843	342,175
<b>Total Sewer Department Expenses</b>		<b>3,532,391</b>	<b>3,555,658</b>	<b>3,778,908</b>
Net Sewer Department		437,334	21,582	(107,988)
<b>Ending Cash &amp; Investments</b>		<b>400,843</b>	<b>422,425</b>	<b>(107,988)</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>		1,410,979	1,872,912	1,996,912
<b>Sources</b>				
Interest Income		71,970	20,000	20,000
Connection Fees	61-4-810-4510	139,077	35,000	35,000
Deposits on Agreement	61-4-810-4520	1,560	2,000	2,000
Connection Fees	61-4-820-4510	248,876	65,000	65,000
Deposits on Agreement	61-4-820-4520	450	2,000	2,000
Connection Fee Set-Aside/ Loan Repayment		0	0	0
<b>TOTAL Sources</b>		<b>461,933</b>	<b>124,000</b>	<b>124,000</b>
<b>Uses</b>				
Construction in Progress - Water		0	0	0
Construction in Progress - Sewer		0	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>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash &amp; Investments</b>		<b>1,872,912</b>	<b>1,996,912</b>	<b>2,120,912</b>

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
<b>Depreciation Funding</b>				
<b>Beginning Cash &amp; Investments</b>		5,244,071	1,805,071	1,393,571
<b>Sources</b>				
Interest Income		15,000	15,000	15,000
Loan Funds & Grant Funds		0	0	6,150,000
Depreciation set aside - Water/Sewer		285,000	285,000	285,000
Depreciation set aside - WWTP		255,000	255,000	255,000
Loan From Connection Fees		0	0	0
<b>TOTAL Sources</b>		555,000	555,000	6,705,000
<b>Uses</b>				
Construction in Progress - W/S		3,546,000	100,000	6,775,000
Construction in Progress - WWTP		146,000	500,000	2,070,000
Equipment & Vehicles		302,000	316,500	320,000
Infrastructure		0	50,000	0
Transfer Out- Connection Fees Loan Payment		0	0	0
<b>TOTAL Uses</b>		3,994,000	966,500	9,165,000
<b>Ending Cash &amp; Investments</b>		1,805,071	1,393,571	(1,066,429)
=====				
<b>Bond Payments Accounting</b>				
<b>Beginning Cash &amp; Investments</b>		132,838	42,464	42,764
<b>Sources</b>				
Interest Income		9,799	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	321,843	342,175
<b>TOTAL Sources</b>		132,799	322,143	342,475
<b>Uses</b>				
Debt Serv - Principal	61-5-110-8910	187,627	311,154	277,875
Debt Serv - Interest	61-5-110-8920	35,546	10,689	64,300
Fiscal Charges	61-5-110-8930	0	0	0
Amort - Bond Prem/Disc	61-5-110-9020	0	0	0
Bond Issuance Cost	61-5-110-9031	0	0	0
<b>TOTAL Uses</b>		223,173	321,843	342,175
<b>Ending Cash &amp; Investments</b>		42,464	42,764	43,064
Gross Revenues (excludes set asides)		6,733,476	6,106,447	12,671,166
Gross Expenditures (excludes set asides)		9,510,172	6,371,375	15,102,450
<b>NET CASH FLOW</b>		(2,776,696)	(264,928)	(2,431,284)
Change in Accounts Receivable		0	0	0
<b>Ending Cash &amp; Investments - Fund</b>		4,154,133	3,889,205	1,034,806

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
<b>Motor Fuel Tax Fund #10</b>				
Cash Balance - beginning		658,070	965,147	340,920
<u>Revenues</u>				
State Allotment	10-4-310-4140	569,713	592,172	550,869
Transportation Tax	10-4-310-4140	575,125	484,482	625,366
Rebuild Illinois Funds	10-4-310-4150	0	0	0
Interest on Investments	10-4-310-4600	30,497	8,000	30,000
Misc Revenues	10-4-310-4900	0	47,689	
Total Revenues		1,175,335	1,132,343	1,206,235
<u>Expenditures</u>				
Street Maintenance (salt)	10-5-310-6000	123,708	200,000	150,000
Contracted Work	10-5-310-6000	744,550	1,556,570	1,140,000
Miscellaneous Expenditures	10-5-310-7900	0	0	0
Rebuild Illinois Projects (Logan)	10-5-310-8021	0	0	0
Total Expenditures		868,258	1,756,570	1,290,000
Cash Balance - ending		965,147	340,920	257,155

<b>Kishwaukee TIF Fund #13</b>				
Cash Balance - beginning		66,129	86,292	102,292
<u>Revenues</u>				
Property Taxes	13-4-110-4010	20,991	20,000	20,000
Interest Income	13-4-110-4600	0	0	0
Misc Revenue	13-4-110-4900	0	0	0
Total Revenues		20,991	20,000	20,000
<u>Expenditures</u>				
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	828	4,000	122,292
Total Expenditures		828	4,000	122,292
Cash Balance - ending		86,292	102,292	0

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
<b>Kishwaukee II TIF Fund #15</b>				
Cash Balance - beginning		4,915	4,915	4,915
<b>Revenues</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>Expenditures</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>Sp Serv Areas # 2 (Farmington Fields) Fund #16</b>				
Cash Balance - beginning		7,056	5,634	14,634
<b>Revenues</b>				
Property Tax	16-4-110-4010	25,808	30,000	30,000
Interest Income	16-4-110-4600	0	0	0
Total Revenues		25,808	30,000	30,000
<b>Expenditures</b>				
Maintenance Expense	16-5-110-6090	24,778	21,000	21,630
Misc Expense	16-5-110-7900	2,452	0	0
Total Expenditures		27,230	21,000	21,630
Cash Balance - ending		5,634	14,634	23,004

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

<b>Sp Serv Areas # 3 (Farmington Fields) Fund #17</b>				
Cash Balance - beginning		(4,979)	1,934	10,434
<b>Revenues</b>				
Property Tax	17-4-110-4010	15,219	17,500	17,500
Interest Income	17-4-110-4600	0	0	0
Total Revenues		15,219	17,500	17,500
<b>Expenditures</b>				
Maintenance Expense	17-5-110-6090	8,032	9,000	11,500
Misc Expense	17-5-110-7900	274	0	0
Total Expenditures		8,306	9,000	11,500
Cash Balance - ending		1,934	10,434	16,434

<b>CAPITAL PROJECTS FUND #41</b>		FY 25 Actual	FY 26 Budget Request	FY27 Budget Request
<b>Public Benefit Account</b>				
Cash Balance - beginning		36,355	(85,409)	(24,240)
<b>Revenues</b>				
Property Tax	41-4-110-4010	40,079	40,000	40,000
Grants	41-4-110-4150	954,528	5,297,864	7,396,572
Expense Reimbursement	41-4-110-4940	164	0	0
Interest Income	41-4-110-4600	111	20	50
Transfer-In	41-4-110-9998	0	2,510,073	9,383,489
Assessment Pmt - Prin	41-4-110-4972	0	0	0
Total Revenues		994,882	7,847,957	16,820,111
<b>Expenditures</b>				
Miscellaneous Expenditures	41-5-110-7900	139,792	250,000	250,000
Infrastructure	41-5-110-8020	269,991	300,000	600,000
Logan Ave. Reconstruction	41-5-110-8021	1,320	0	0
Dawngate Detention Improvements	41-5-110-8022	2,722	0	0
Low Flow Channel 6th to Appleton	41-5-110-8023	84,414	0	0
5th Avenue Storm Sewer Bypass	41-5-110-8024	0	0	5,900,000
Appleton Rd. Widening	41-5-110-8025	21,758	0	2,082,849
Irene Road Realignment	41-5-110-8026	60,566	0	0
Primary Clarifiers Upgrades	41-5-110-8029	799,549	0	0
Parking Lot #7 Rehabilitation	41-5-110-8030	8,753	600,000	1,530,132
Bike Path	41-5-110-8031	69,163	1,148,694	661,255
Bike Path #3029	41-5-110-8035	0	0	100,000
Bike Path #3097	41-5-110-8036	0	0	180,000
Bike Path	41-5-110-8037	0	0	500,000
Bob's Park Streetscape	41-5-110-8038	0	0	647,686
Sludge Heater	41-5-110-8032	98,943	800,000	0
Allen St Regional	41-5-110-8033	5,875	990,603	222,000
Gateway Center Drive	41-5-110-8034	0	3,718,640	3,718,640
Genoa Road Improvements	41-5-110-8039	0	0	387,500
Operating Transfer Out	41-5-110-9999	0	0	0
Total Expenditures		1,562,846	7,807,937	16,780,062
Cash Balance - ending		(531,609)	(45,389)	15,809
<b>Capital Assets Account</b>				
Cash Balance - beginning		0	0	0
Grants	41-4-752-4150	0	0	170,000
Interest Income	41-4-752-4600	1,770	1,000	1,000
Miscellaneous Revenues	41-4-752-4900	0	0	0
Impact Fee Revenue	41-4-752-4910	100,000	0	330,000
Bank Loan Proceeds	41-4-752-4952	0	0	0
Operating Transfers In	41-4-752-9998	1,544,844	696,652	1,494,895
Capital Asset Revenues		1,646,614	697,652	1,995,895
Misc. Expense	41-5-752-7900	2,280	4,663	4,663
Building and Improvements	41-5-752-8100	140,086	115,000	723,760
Equipment	41-5-752-8200	231,984	224,242	610,450
Vehicles	41-5-752-8300	387,022	267,022	0
Bond / Loan Prin Payments	41-5-752-8910	60,000	65,576	0
Bond / Loan Int Payments	41-5-752-8920	4,100	0	0
Vehicles	41-5-752-8300	692,603	267,022	657,022
Bond/Loan Principal Payments	41-5-752-8910	65,000	65,576	0
Principal Lease Payments	41-5-752-8911	56,270	0	0
Interest Payment	41-5-752-8920	1,439	0	0
Bond/Loan Interest Payments	41-5-752-8921	10,752	0	0
<b>Capital Fund Totals</b>				
Beginning Cash		36,355	(85,409)	(24,240)
Revenue		2,641,495	8,545,609	18,816,006
Expenditures		2,763,259	8,484,440	18,775,957
Ending Cash		(85,409)	(24,240)	15,809

		FY25 Actual	FY26 Budget Reequest	FY27 Budget Request
<b>Escrow Fund #91</b>				
Cash Balance - beginning		1,543,235	1,113,854	1,119,854
Other Fees	91-4-110-4490	0	0	0
Interest Income	91-4-110-4600	15,618	6,000	6,000
Miscellaneous Revenue	91-4-110-4900	0	0	0
Due to Developers	91-2060	126,406	0	0
Impact Fees	91-2046	101,684	0	0
Total Revenues		243,707	6,000	6,000
Disbursement of Collected Fees		673,088	0	330,000
Total Expenditures		673,088	0	330,000
Cash Balance - ending		1,113,854	1,119,854	795,854

<b>Police Pension Fund</b>				
Cash Balance - beginning		30,085,455	32,773,268	33,745,753
<u>Revenues</u>				
Property Tax		1,834,801	2,007,755	2,098,985
Replacement Tax		66,868	66,868	120,276
Interest Inc/Mkt Fluctuation		2,833,934	632,000	2,000,000
Contributions		362,407	342,893	363,000
Total Revenues		5,098,010	3,049,516	4,582,261
<u>Expenditures</u>				
Benefit Payments		2,287,425	1,857,212	2,000,000
Contribution Refunds		63,069	160,048	160,000
Administration		59,703	59,771	62,000
Total Expenditures		2,410,197	2,077,031	2,222,000
Cash Balance - ending		32,773,268	33,745,753	36,106,014

<b>Fire Pension Fund</b>				
Cash Balance - beginning		20,951,930	22,798,964	23,247,832
<u>Revenues</u>				
Property Tax		1,347,253	1,440,366	1,534,777
Replacement Tax		66,868	66,868	120,276
Interest Inc/Market Fluctuation		2,136,085	484,518	2,000,000
Contributions		234,046	217,012	235,000
Total Revenues		3,784,252	2,208,764	3,890,053
<u>Expenditures</u>				
Benefit Payments		1,884,024	1,710,993	2,000,000
Refund of Contributions		3,033	0	0
Administration		50,161	48,904	52,000
Total Expenditures		1,937,218	1,759,897	2,052,000
Cash Balance - ending		22,798,964	23,247,832	25,085,885

## EXHIBIT B

### Non-Union FY27 Salary Schedule

Except as noted the following reflect 3.0% increase.

	FY 26	FY 27	
Assistant City Clerk Clerk	\$ 42,365.69	\$ 43,636.66	3.00%
Assistant Public Works Director	\$ 114,000.00	\$ 117,420.00	3.00%
Budget and Finance Officer*	\$ 97,850.00	\$ 109,179.98	11.58%
Building Director	\$ 86,169.59	\$ 88,754.68	3.00%
Building Inspector PT	\$ 25,454.79	\$ 26,218.43	3.00%
City Attorney	\$ 133,508.24	\$ 137,513.49	3.00%
Community Development Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Community Development Planner/Event Planner**	\$ 69,000.00	\$ 77,466.30	12.27%
Deputy Chief	\$ 128,465.25	\$ 132,319.21	3.00%
Deputy Chief	\$ 128,465.25	\$ 132,319.21	3.00%
Deputy City Clerk	\$ 56,601.59	\$ 58,299.64	3.00%
Det. Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Fire Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Fire Chief	\$ 122,194.61	\$ 125,860.45	3.00%
Fire Inspector	\$ 58,059.04	\$ 59,800.81	3.00%
GIS Specialist PT	\$ 33,654.18	\$ 34,663.81	3.00%
Police Admin. Assistant	\$ 61,780.38	\$ 63,633.79	3.00%
Police Chief	\$ 136,173.16	\$ 140,258.35	3.00%
Public Works Director	\$ 122,194.61	\$ 125,860.45	3.00%
Street/Water/Sewer Supt.	\$ 106,000.00	\$ 109,180.00	3.00%
Transcriptionist/Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Zoning and Code Enforcement	\$ 52,118.82	\$ 53,682.38	3.00%
	\$ 1,743,517.96	\$ 1,810,614.28	

\* Includes a 3% raise plus an additional \$8,394.48. (the proposed salary is equivalent to the previous Finance Director) -11.58%

\*\* Includes a 3% raise plus an additional \$6,396.30. -12.27%

**IDA PUBLIC LIBRARY BUDGET-MAY 2026 TO APRIL 2027**

**May 25-Apr 26  
Budget**

**May 26-Apr 27  
Budget**

**REVENUE**

			May 25-Apr 26 Budget	May 26-Apr 27 Budget
<b>TAX</b>				
	40100	Appropriation	\$852,705.00	\$852,705.00
	41200	Replacement Tax	\$30,000.00	\$39,000.00
		Impact Fees		\$10,000.00
	<b>TOTAL TAX</b>		<b>\$882,705.00</b>	<b>\$901,705.00</b>
<b>GRANTS/DONATIONS/ENDOWMENTS</b>				
	41403	Per Capita Grant	\$37,375.00	\$37,375.00
	41404	Restricted Grants	\$5,000.00	\$5,000.00
	41405	Unrestricted Grants	\$1,000.00	\$1,000.00
	41406	Women's Club Donation	\$100.00	\$100.00
	41407	List Dividends/Interest	\$3,500.00	\$5,000.00
	41408	Sullivan Dividends	\$30,000.00	\$30,000.00
	41409	Gardening Grant	\$0.00	\$0.00
	41410	Blackburn Interest	\$1,000.00	\$1,300.00
	41411	Unres Gift/Donation	\$1,000.00	\$1,000.00
	<b>TOTAL GRANTS/DONATIONS/ENDOWMENTS</b>		<b>\$78,975.00</b>	<b>\$80,775.00</b>
<b>FINES &amp; FEES</b>				
	44701	Fax	\$1,600.00	\$2,100.00
	44702	Guest Pass	\$400.00	\$400.00
	44703	Non Resident Fees	\$12,000.00	\$15,000.00
	44704	Copy/Print	\$7,000.00	\$12,000.00
	44705	Computer Card	\$20.00	\$20.00
	44706	Replacement Card	\$20.00	\$20.00
	44707	Lost/Damaged Materials	\$200.00	\$300.00
	44709	Notary	\$200.00	\$300.00
	44710	Auto Registration Fee	\$200.00	\$400.00
	44711	Meeting Room	\$100.00	\$100.00
	44712	Fines	\$5,000.00	\$6,500.00
	44713	Credit Card Service Charge		\$1,000.00
	<b>TOTAL FINES &amp; FEES</b>		<b>\$26,740.00</b>	<b>\$38,140.00</b>
<b>FRIENDS</b>				
	41214	Friends	\$1,300.00	\$2,000.00
	41216	Friends: Summer	\$5,000.00	\$5,000.00
	<b>TOTAL FRIENDS</b>		<b>\$6,300.00</b>	<b>\$7,000.00</b>
<b>MISCELLANEOUS</b>				
	48006	Ida Merchandise	\$100.00	\$200.00
	48005	Misc Income	\$0.00	\$0.00
	48007	Headphones	\$20.00	\$20.00
	49001	Rent	\$22,800.00	\$22,800.00
	49002	Checking Interest	\$1,500.00	\$2,200.00
	<b>TOTAL MISCELLANEOUS</b>		<b>\$24,420.00</b>	<b>\$25,220.00</b>
	<b>TOTAL REVENUE</b>		<b>\$1,019,140.00</b>	<b>\$1,052,840.00</b>
<b>EXPENSES</b>				
<b>LEGAL &amp; ACCOUNTING</b>				
	41004	Legal	\$2,000.00	\$1,000.00
	41006	Audit	\$5,000.00	\$6,000.00
	<b>TOTAL LEGAL &amp; ACCOUNTING</b>		<b>\$7,000.00</b>	<b>\$7,000.00</b>
<b>GRANT/DONATION/ENDOWMENT SPENDING</b>				

	71120	Unres Gift/Donation	\$0.00	\$0.00
	71121	Friends Summer Spending	\$5,000.00	\$5,000.00
	71122	Friends Spending	\$1,300.00	\$2,000.00
	71126	Other Grant Spending	\$1,000.00	\$1,000.00
	71127	Gardening Grant Spending	\$0.00	\$0.00
	71128	List Memorial	\$800.00	\$800.00
	<b>TOTAL GRANT/DONATION/ENDOWMENT</b>		<b>\$8,100.00</b>	<b>\$8,800.00</b>
	<b>PERSONNEL</b>			
	50200	Staff	\$595,000.00	\$588,000.00
	51100	FICA/Medicare	\$43,000.00	\$44,000.00
	51200	IMRF	\$30,000.00	\$29,956.00
	51300	EE Health Insurance	\$60,000.00	\$57,413.00
	51301	Dental Claims		\$4,800.00
	51302	Timeclock (ADP)	\$3,500.00	\$5,000.00
	51519	Staff Meetings	\$1,500.00	\$1,500.00
	51520	Staff Training	\$500.00	\$500.00
	51568	Staff Travel	\$1,000.00	\$1,000.00
	<b>TOTAL PERSONNEL</b>		<b>\$734,500.00</b>	<b>\$732,169.00</b>
	<b>PUBLIC RELATIONS</b>			
	51566	Professional Expenses	\$3,000.00	\$2,600.00
	51569	Outreach	\$700.00	\$500.00
	51570	Hospitality	\$800.00	\$300.00
	51571	Merchandise Expense	\$200.00	\$100.00
	51572	Advertising	\$700.00	\$100.00
	<b>TOTAL PUBLIC RELATIONS</b>		<b>\$5,400.00</b>	<b>\$3,600.00</b>
	<b>BOOKMOBILE</b>			
	51580	Bookmobile Collection	\$2,000.00	\$1,000.00
	51585	Bookmobile Insurance	\$3,500.00	\$3,100.00
	51590	Bookmobile Operating Expenses	\$20,000.00	\$9,000.00
	51595	Bookmobile repair		\$10,000.00
	<b>TOTAL BOOKMOBILE</b>		<b>\$25,500.00</b>	<b>\$23,100.00</b>
	<b>PROPERTIES</b>			
	60100	Building Maintenance & Repairs	\$19,350.00	\$20,000.00
	60101	Rental Property Expenses	\$2,000.00	\$1,350.00
	60102	Property Taxes	\$5,000.00	\$5,000.00
	60103	Mortgage	\$32,240.00	\$32,240.00
	60104	Ins Deductible	\$1,000.00	\$1,000.00
	60105	Cleaning service		\$36,000.00
	61102	External Building Maintenance	\$15,000.00	\$2,000.00
	61103	Lawn Service		\$7,400.00
	61104	Snow removal		\$8,000.00
	63000	Utilities	\$15,000.00	\$16,000.00
	<b>TOTAL PROPERTIES</b>		<b>\$89,590.00</b>	<b>\$128,990.00</b>
	<b>INFORMATION TECHNOLOGY</b>			
	62301	Tech-Annual Costs	\$3,000.00	\$2,000.00
	62302	Tech-Hardware	\$2,000.00	\$1,400.00
	62303	Tech-Software	\$2,000.00	\$1,000.00
	62305	Service Subscriptions	\$2,000.00	\$2,000.00
	62306	Machine Rent	\$400.00	\$400.00
	62307	Consortium	\$22,900.00	\$26,701.00
	62308	Databases	\$2,000.00	\$2,000.00
	62309	Printer supplies/repair		\$8,000.00
	<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>\$34,300.00</b>	<b>\$43,501.00</b>
	<b>INSURANCE</b>			
	68000	Property Insurance	\$33,000.00	\$28,500.00

	68002	D&O Insurance		\$1,500.00
<b>TOTAL INSURANCE</b>			<b>\$33,000.00</b>	<b>\$30,000.00</b>
<b>SUPPLIES</b>				
	51565	Postage	\$500.00	\$800.00
	70200	Library Supplies	\$20,000.00	\$20,000.00
<b>TOTAL SUPPLIES</b>			<b>\$20,500.00</b>	<b>\$20,800.00</b>
<b>COLLECTION</b>				
<b>Adult Collection</b>				
	73106	A Fiction	\$2,500.00	\$1,500.00
	73107	A Non Fiction	\$1,500.00	\$1,000.00
	73108	A Large Print	\$2,000.00	\$1,000.00
	73109	A Spanish	\$1,000.00	\$500.00
	73110	A Audio	\$1,250.00	\$1,000.00
	73120	A Playaway	\$500.00	\$500.00
	73303	Adult DVD	\$1,300.00	\$1,250.00
		<b>Total Adult Collection</b>	<b>\$10,050.00</b>	<b>\$6,750.00</b>
<b>Other Collection</b>				
	73100	List Books	\$4,000.00	\$4,000.00
	73117	Donation Books	\$100.00	\$100.00
	73118	Reorder Books	\$300.00	\$300.00
	73119	Kits/Replacements	\$300.00	\$230.00
	73122	Storywalk Books	\$300.00	\$300.00
	73123	Library of Things		\$500.00
	73200	Periodicals	\$3,000.00	\$3,000.00
	73301	CD - Music	\$500.00	\$500.00
	73304	Electronic Materials	\$21,000.00	\$21,000.00
	73306	Video games	\$1,000.00	\$500.00
		<b>Total Other Collection</b>	<b>\$30,500.00</b>	<b>\$30,430.00</b>
<b>Young Adult Collection</b>				
	73101	YA Fiction	\$1,500.00	\$1,000.00
	73113	YA Non Fiction	\$750.00	\$500.00
	73201	YA Manga	\$500.00	\$500.00
		<b>Total Young Adult Collection</b>	<b>\$2,750.00</b>	<b>\$2,000.00</b>
<b>Youth Collection</b>				
	73102	Y Spanish	\$1,500.00	\$1,250.00
	73103	Y Non Fiction	\$2,000.00	\$1,500.00
	73104	Y Early Reader	\$1,500.00	\$1,500.00
	73105	Y Fiction	\$2,500.00	\$1,600.00
	73114	Y Picture Books	\$2,500.00	\$1,600.00
	73121	Y Wonder Books	\$500.00	\$500.00
	73302	Youth DVD	\$1,200.00	\$1,000.00
		<b>Total Youth Collection</b>	<b>\$11,700.00</b>	<b>\$8,950.00</b>
<b>TOTAL COLLECTION</b>			<b>\$55,000.00</b>	<b>\$48,130.00</b>
<b>PROGRAMMING</b>				
	73401	Programming Adult	\$1,500.00	\$1,000.00
	73403	Programming Youth	\$1,500.00	\$1,000.00
	73404	Local History	\$500.00	\$500.00
	73405	Hometown Christmas	\$200.00	\$100.00
	73406	Community Garden	\$250.00	\$300.00
	73407	Trunk or Treat	\$200.00	\$100.00
	73408	Programming Teen	\$1,000.00	\$500.00
	73409	Programming All Ages		\$1,350.00
<b>TOTAL PROGRAMMING</b>			<b>\$5,150.00</b>	<b>\$4,850.00</b>
<b>MISCELLANEOUS</b>				
	90000	Misc	\$100.00	\$100.00
	90001	Credit Card Fees		\$1,000.00

	90002	Lost/Damaged Fees		\$100.00
	90007	Bank Fees	\$1,000.00	\$600.00
	90008	Bad Debts	\$0.00	\$100.00
<b>TOTAL MISCELLANEOUS</b>			<b>\$1,100.00</b>	<b>\$1,900.00</b>
<b>TOTAL EXPENSES</b>			<b>\$1,019,140.00</b>	<b>\$1,052,840.00</b>
<b>NET INCOME</b>			<b>\$0.00</b>	<b>\$0.00</b>