CITY OF SOUTH BELOIT, ILLINOIS

Budget Ordinance

Ordinance No. 2891

ORDINANCE # 2891

THE ANNUAL BUDGET ORDINANCE OF THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2026 AND ENDING ON THE 31ST DAY OF DECEMBER, 2026.

WHEREAS, the City of South Beloit approved Ordinance 2291 abandoning the appropriations system as set forth in 65 ILCS 5/8-2-9 and adopted the municipal budget system as set forth in 65 ILLCS 5/8-2-9.1 and 65 ILCS 5/8-2-9.2 through 65 ILCS 5/8-2-9.10 at its September 5, 2017 City Council meeting, and

WHEREAS, the City Council of the City of South Beloit, Winnebago County, Illinois, caused to be prepared in tentative form an Annual Budget, and the City Clerk has made the same conveniently available to public inspection for at least ten days prior to the holding of a public hearing thereon, and

WHEREAS, a public hearing was held as to such Annual Budget on the 24th day of November, 2025, and the notice of said hearing was given by publication of notice thereof in the Beloit Daily News on November 10, 2025, at least ten days prior thereto as required by the provisions of the Illinois Municipal Code, and all other legal requirements have been complied with.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted for the corporate purposes of the City of South Beloit, Winnebago County, Illinois to defray all necessary expenses and liabilities of said City, as specified in EXHIBIT 1 attached hereto and made a part hereof for the calendar year beginning January 1, 2026 and ending December 31, 2026.

SECTION 2: That all sums of money not needed for immediate purposes may be invested in securities of the federal government, in federally insured savings and loan associations, or in a bank defined by the Illinois banking act.

SECTION 3: Partial Invalidity. If any section, subdivision or sentence of this ordinance is for any reason held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 4: Any increase in the General Fund's Fund Balance in excess of $3,000,000 resulting from the calendar year 2025 operating activities as determined by the City's annual audit are to be included in the amounts budgeted for 2026 as a transfer to the Community Development Fund and/or Capital Projects Fund budget for additional projects in 2026 or future years. Any such increases shall be authorized via an amendatory budget ordinance adopted by the City Council in accordance with 65 ILCS 5/8-2-9.6.

SECTION 5: This ordinance shall be in full force and effect from and after its passage and its publication in pamphlet form as by ordinance and statute otherwise provided.

ADOPTED this 1st day of December, 2025, pursuant to a roll call vote by the City Council of the City of South Beloit, Winnebago County, Illinois.

AYES: Adleman
Hedrington
Morse
Prentice
Fitzgerald

NAYS:

ABSENT:

APPROVED this 1st day of December, 2025.

Thomas P. Fitzgerald, Mayor
City of South Beloit, Illinois

ATTEST:

Tracy L. Patrick, Clerk
City of South Beloit

Published in pamphlet form by order of the City Council on December 1st, 2025.

Tracy L. Patrick, Clerk

City of South Beloit
2026 Budget

Exhibit 1

Account No	Description		2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
GENERAL FUND									
BEGINNING FUND BALANCE		$	4,296,492	4,325,760	5,159,182	4,325,763	5,069,460		
GENERAL									
10-001-3010	PROPERTY TAXES - CORPORATE		587,775	670,488	721,000	698,000	751,300	23,000	30,300
10-001-3020	UTILITY TAX - Electric		341,947	346,087	361,000	350,000	361,000	11,000	-
10-001-3021	UTILITY TAX - Gas		223,191	218,524	225,000	228,000	230,000	(3,000)	5,000
10-001-3022	UTILITY TAX - Water		125,099	124,075	125,000	123,000	125,000	2,000	-
10-001-3100	INCOME TAX		1,284,517	1,375,265	1,434,000	1,405,000	1,440,000	29,000	6,000
10-001-3101	USE TAX		314,461	283,928	113,500	205,000	30,000	(91,500)	(83,500)
10-001-3102	REPLACEMENT TAX		847,388	498,654	360,000	420,000	356,000	(60,000)	(4,000)
10-001-3104	SALES TAX		2,744,362	2,528,627	2,630,000	2,400,000	2,520,000	230,000	(110,000)
10-001-3105	TELECOMMUNICATIONS TAX		92,272	76,708	70,000	65,000	65,000	5,000	(5,000)
10-001-3106	VIDEO GAMING TAX		571,830	596,803	625,000	600,000	640,000	25,000	15,000
10-001-3107	GRANT FUNDS		-	-	-	-	-	-	-
10-001-3109	OTHER INTERGOVERNMENTAL		1,007	-	800	1,000	1,000	(200)	200
10-001-3441	FRANCHISE FEES - GAS		39,798	39,798	39,800	40,000	39,800	(200)	-
10-001-3442	FRANCHISE FEES - CABLE		53,108	47,827	45,000	48,000	44,000	(3,000)	(1,000)
10-001-3810	INTEREST INCOME		192,060	233,976	250,000	172,000	185,000	78,000	(65,000)
10-001-3832	DONATIONS		1,000	-	-	-	-	-	-
10-001-3890	MISCELLANEOUS		41,537	24,703	5,500	1,000	5,000	4,500	(500)
	Total General Revenues		7,461,352	7,065,463	7,005,600	6,756,000	6,793,100	249,600	(212,500)
PUBLIC AFFAIRS									
10-010-4010	ELECTED - MAYOR		12,000	12,000	12,000	12,000	12,000	-	-
10-010-4011	ELECTED - COMMISSIONERS		36,000	36,000	36,000	36,000	36,000	-	-
10-010-4110	CITY ADMINISTRATOR		102,900	106,803	110,300	107,100	115,100	3,200	4,800
10-010-4270	PART TIME		-	-	-	-	-	-	-
10-010-4430	IMRF		5,392	6,139	4,800	4,800	4,600	-	(200)
10-010-4510	HEALTH INSURANCE - EMPLOYER		35,694	38,018	41,200	43,300	45,400	(2,100)	4,200
10-010-4520	HEALTH INSURANCE - EMPLOYEE		(4,848)	(5,057)	(5,900)	(6,200)	(6,900)	300	(1,000)
	Total Public Affairs Personnel		187,138	193,903	198,400	197,000	206,200	1,400	7,800
10-010-5220	COMPUTER SERVICES - EMAILS		16,672	8,477	9,000	9,000	9,000	-	-
10-010-5230	ENGINEERING SERVICES		245,215	297,521	284,000	340,000	340,000	(56,000)	56,000
10-010-5250	LEGAL SERVICES		259,853	238,499	250,000	250,000	260,000	-	10,000
10-010-5320	TELEPHONE		3,404	4,666	100	7,000	100	(6,900)	-
10-010-5330	PRINTING & PUBLISHING		1,432	2,087	2,500	2,000	3,000	500	500
10-010-5350	ORDINANCE CODIFICATION		4,715	5,575	6,000	7,000	6,000	(1,000)	-
10-010-5410	DUES		7,600	3,756	7,000	7,000	7,000	-	-
10-010-5420	TRAINING & TRAVEL EXPENSES		2,705	2,088	6,000	3,000	5,000	3,000	(1,000)

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
10-010-5440	POLICE & FIRE COMMISSION	18,554	12,234	10,000	15,000	10,000	(5,000)	-
10-010-5450	WINGIS	3,076	3,595	4,000	4,200	4,200	(200)	200
10-010-5634	REDEVELOPMENT	981,313	847,072	810,000	900,000	800,000	(90,000)	(10,000)
10-010-5635	SERVICE CONTRACTS	1,046	4,313	6,000	4,500	4,000	1,500	(2,000)
10-010-5690	MISCELLANEOUS	4,966	6,933	4,000	5,000	4,000	(1,000)	-
10-010-5710	STATE LINE MASS TRANSIT	25,000	25,000	25,000	25,000	25,000	-	-
10-010-5810	COVID STEP ONE GRANT	-	-	-	-	-	-	-
	Total Public Affairs Contractual	1,575,551	1,461,816	1,423,600	1,578,700	1,477,300	(155,100)	53,700
10-010-6210	OFFICE SUPPLIES	420	2,568	1,500	3,000	1,500	(1,500)	-
	Total Public Affairs Suppies	420	2,568	1,500	3,000	1,500	(1,500)	-
			923,641					
10-010-9001	CONTINGENCY			100,000	100,000	100,000	-	-
10-010-9990	TRANSFERS OUT (in)	2,571,000	1,283,800	835,400	865,400	189,000	(30,000)	(646,400)
	Total Public Affairs Other Uses	2,571,000	1,283,800	935,400	965,400	289,000	(30,000)	(646,400)
	Total Public Affairs Expenditures	4,334,109	2,942,087	2,558,900	2,744,100	1,974,000	(185,200)	(584,900)
	% of General Fund Expenditures	44.00	35.00	29.00	26.00	19.00		
LIABILITY INSURANCE								
10-012-3000	MISCELLANEOUS				-	-	-	-
10-012-3011	PROPERTY TAX - LIABILITY INSURANCE	168,214	193,421	203,000	205,000	203,000	(2,000)	-
10-012-3890	OTHER INCOME - MISCELLANEOUS	1,500	102	5,400	-	-	5,400	(5,400)
	Total Liability Insurance Revenue	169,714	193,523	208,400	205,000	203,000	3,400	(5,400)
10-012-4410	EMPLOYEE INSURANCE	6,582	5,780	6,600	6,600	6,600	-	-
	Total Liability Insurance Personnel	6,582	5,780	6,600	6,600	6,600	-	-
10-012-5610	LIABILITY INSURANCE	281,101	300,006	256,000	290,000	316,000	(34,000)	60,000
	Total Liability Insurance Contractual	281,101	300,006	256,000	290,000	316,000	(34,000)	60,000
	Total Liability Insurance Expenditures	287,683	305,786	262,600	296,600	322,600	(34,000)	60,000
	% of General Fund Expenditures	3.00	4.00	3.00	3.00	3.00		
	Net Liability Insurance	(117,969)	(112,263)	(54,200)	(91,600)	(119,600)	(30,600)	(65,400)
FICA & MEDICARE								
10-014-3012	PROPERTY TAXES-SOCIAL SECURITY	49,516	49,591	49,000	50,000	49,500	(1,000)	500
	Total Social Security Revenues	49,516	49,591	49,000	50,000	49,500	(1,000)	500
10-014-4410	SOCIAL SECURITY	69,661	70,801	52,000	49,800	72,600	2,200	20,600
10-014-4420	MEDICARE	37,407	35,270	37,500	33,400	36,700	4,100	(800)
	Total Fica & Medicare	107,068	106,071	89,500	83,200	109,300	6,300	19,800
	% of General Fund Expenditures	1.00	1.00	1.00	1.00	1.00		
	Net Fica & Medicare	(57,552)	(56,480)	(40,500)	(33,200)	(59,800)	(7,300)	(19,300)

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
ACCOUNTS & FINANCE								
10-020-3107	GRANTS	2,189	1,868	1,900	2,200	400	(300)	(1,500)
10-020-3210	LIQUOR LICENSE	187,352	172,800	187,000	175,000	172,000	12,000	(15,000)
10-020-3211	LIQUOR - EMPLOYEE REGISTRATION	8,370	6,990	8,000	6,500	8,000	1,500	-
10-020-3212	TOBACCO LICENSE	7,400	6,250	6,500	6,500	6,500	-	-
10-020-3290	OTHER LICENSES & PERMITS	76,501	68,999	78,000	70,000	70,000	8,000	(8,000)
10-020-3311	ORDINANCE VIOLATIONS	-	-	-	-	-	-	-
10-020-3390	ZONING VARIANCES	-	-	-	-	-	-	-
10-020-3391	ZONING MAPS	-	-	-	-	-	-	-
10-020-3414	SEWER CERTIFICATIONS	1,690	960	1,000	1,400	1,000	(400)	-
10-020-3890	MISCELLANEOUS	-	7,783	-	-	-	-	-
	Total Accounting & Finance Revenue	283,502	265,650	282,400	261,600	257,900	20,800	(24,500)
10-020-4110	WAGES - DEPARTMENT HEAD	35,862	37,221	38,300	38,500	40,000	(200)	1,700
10-020-4170	WAGES - FULL TIME ADMINISTRATIVE	74,133	97,447	80,000	106,600	69,100	(26,600)	(10,900)
10-020-4270	WAGES - PART TIME ADMINISTRATIVE	1,900	303	5,000	-	40,900	5,000	35,900
10-020-4310	OVERTIME	-	-	300	-	-	300	(300)
10-020-4510	HEALTH INSURANCE - EMPLOYER	43,238	47,105	48,000	59,700	27,100	(11,700)	(20,900)
10-020-4520	HEALTH INSURANCE - EMPLOYEE	(6,737)	(7,447)	(7,500)	(8,600)	(4,100)	1,100	3,400
10-020-4540	UNEMPLOYMENT			1,200	-	-	1,200	(1,200)
10-020-4610	UNIFORMS - FULL TIME	-	-	1,500	2,000	2,000	(500)	500
	Total Accounts & Finance Personnel	148,396	174,629	166,800	198,200	175,000	(31,400)	8,200
10-020-5120	MAINTENANCE & REPAIRS - EQUIPMENT	13	433	-	500	-	(500)	-
10-020-5210	ACTUARY & AUDIT SERVICES	23,510	32,500	42,400	37,000	34,000	5,400	(8,400)
10-020-5220	COMPUTER SERVICES	28,083	40,215	65,000	60,000	70,000	5,000	5,000
10-020-5240	FINANCE DIRECTOR SERVICES	74,175	81,998	82,000	82,000	85,300	-	3,300
10-020-5320	TELEPHONE	4,802	12,063	16,800	6,000	16,800	10,800	-
10-020-5420	TRAVEL	20	-	2,000	1,000	2,000	1,000	-
10-020-5430	TRAINING	-	-	1,500	-	1,500	1,500	-
10-020-5440	DUES	55	165	500	200	800	300	300
10-020-5635	SERVICE CONTRACTS	16,115	15,849	18,000	17,000	18,500	1,000	500
10-020-5690	MISCELLANEOUS	5,259	6,827	3,000	4,000	3,000	(1,000)	-
	Total Accounts & Finance Contractual	152,032	190,050	231,200	207,700	231,900	23,500	700
10-020-6210	OFFICE SUPPLIES	6,427	6,641	9,000	6,000	6,000	3,000	(3,000)
	Total Accounts & Finance Supplies	6,427	6,641	9,000	6,000	6,000	3,000	(3,000)
10-020-8310	FIXED ASSETS	-	-	-	-	-	-	-
	Total Accounts & Finance Capital	-	-	-	-	-	-	-
	Total Accounts & Finance Expenditures	306,855	371,320	407,000	411,900	412,900	(4,900)	5,900
	% of General Fund Expenditures	3.00	4.00	5.00	4.00	4.00		
	Net Accounts & Finance	(23,353)	(105,670)	(124,600)	(150,300)	(155,000)	25,700	(30,400)

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
COMMUNITY DEVELOPMENT DEPARTMENT							-	
10-025-3311	ORDINANCE VIOLATIONS	9,950	27,210	25,000	7,000	25,000	18,000	-
10-025-3390	ZONING VARIANCES	11,765	37,038	2,500	7,000	7,000	(4,500)	4,500
10-025-3391	ZONING PERMITS	2,225	4,540	6,500	4,000	4,000	2,500	(2,500)
10-025-3450	RIGHT OF WAY PERMITS	-	-	24,000	-	15,000	24,000	(9,000)
10-025-3510	ESCHEATS	-	-	90,000	-	-	90,000	(90,000)
10-025-3890	MISCELLANEOUS	-	-	1,500	-	-	1,500	-
	Total Community Development Revenue	23,940	68,788	149,500	18,000	51,000	131,500	(97,000)
10-025-4110	WAGES - DEPARTMENT HEAD	54,471	59,482	61,000	61,000	68,300	-	7,300
10-025-4170	WAGES - FULL TIME ADMINISTRATIVE	29,926	13,996	-	-	-	-	-
10-025-4270	WAGES - PART TIME ADMINISTRATIVE	-	4,061	8,200	20,000	-	(11,800)	(8,200)
10-025-4510	HEALTH INSURANCE - EMPLOYER	35,694	38,018	41,200	43,300	45,400	(2,100)	4,200
10-035-4520	HEALTH INSURANCE - EMPLOYEE	(4,848)	(5,056)	(5,600)	(6,200)	(6,900)	600	(1,300)
10-025-4540	UNEMPLOYMENT	-	1,498	-	-	-	-	-
	Total Community Development Personne	115,243	111,999	104,800	118,100	106,800	(13,300)	2,000
10-025-5130	MAINTENANCE & REPAIRS - VEHICLES	380	125	-	1,000	-	(1,000)	-
10-025-5220	COMPUTER SERVICES	3,998	-	-	500	500	(500)	500
10-025-5250	CONSULTING SERVICE	9,295	17,188	40,000	25,000	52,000	15,000	12,000
10-025-5320	TELEPHONE	-	-	-	1,500	1,500	(1,500)	1,500
10-025-5420	TRAINING & TRAVEL EXPENSES	827	1,238	-	1,600	1,600	(1,600)	1,600
10-025-5440	DUES	-	25	100	200	200	(100)	100
10-025-5635	SERVICE CONTRACTS	-	-	-	39,000	-	(39,000)	-
10-025-5690	MISCELLANEOUS	1,022	160	1,100	1,000	1,000	100	(100)
	Total Community Development Contractu	15,522	18,736	41,200	69,800	56,800	(28,600)	15,600
10-025-6210	OFFICE SUPPLIES	662	352	1,500	2,500	1,000	(1,000)	(500)
	Total Community Development Supplies	662	352	1,500	2,500	1,000	(1,000)	(500)
	Total Community Development Expenditu	131,427	131,087	147,500	190,400	164,600	(42,900)	17,100
	% OF General Fund Expenditures	1.00	2.00	2.00	2.00	2.00		
	Net Community Development	(107,487)	(62,299)	2,000	(172,400)	(113,600)	174,400	(114,100)
FIRE DEPARTMENT								
10-030-3013	PROPERTY TAX - FIRE PROTECTION	141,594	228,182	228,000	230,000	215,000	(2,000)	(13,000)
10-030-3014	PROPERTY TAX - FIRE PENSION	90,104	10,041	10,000	10,000	22,800	-	12,800
10-030-3107	INTERGOVERNMENTAL - GRANTS	26,993	1,869	1,900	-	400	1,900	(1,500)
10-030-3430	AMBULANCE FEES	356,615	282,443	300,000	350,000	300,000	(50,000)	-
10-030-3832	DONATIONS	-	-	-	-	-	-	-
10-030-3840	INSURANCE REIMBURSEMENTS	-	-	-	-	-	-	-
10-030-3890	FIRE DEPT. - MISCELLANEOUS REV	25	249	-	1,000	-	(1,000)	-
10-030-3891	SALE OF FIXED ASSETS	-	9,517	-	-	-	-	-
	Total Fire Department Revenue	615,331	532,301	539,900	591,000	538,200	(51,100)	(1,700)
10-030-4110	WAGES - DEPARTMENT HEAD	28,535	-	-	-	107,500	-	107,500

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
10-030-4140	WAGES - FULL TIME FIREMEN	67,345	24,245	-	-	-	-	-
10-030-4220	PART TIME - FIRE	447,949	408,216	20,000	-	255,400	20,000	235,400
10-030-4270	PART TIME - ADMINISTRATIVE	10,471	12,291	-	16,100	-	(16,100)	-
10-030-4310	OVERTIME	37,739	15,528	-	-	-	-	-
10-030-4450	FIRE PENSION CONTRIBUTION	190,104	192,041	191,000	191,000	191,000	-	-
10-030-4510	HEALTH INSURANCE - EMPLOYER	22,169	-	-	-	45,400	-	45,400
10-030-4520	HEALTH INSURANCE - EMPLOYEE	(3,648)	-	-	-	(6,900)	-	(6,900)
10-030-4540	UNEMPLOYMENT EXPENSE	-	-	20,000	-	-	20,000	(20,000)
10-030-4610	UNIFORMS - FULL TIME	1,312	679	100	-	-	100	(100)
10-030-4620	UNIFORMS - PART TIME	-	-	300	2,000	-	(1,700)	(300)
	Total Fire Department Personnel	801,976	653,000	231,400	209,100	592,400	22,300	361,000
10-030-5110	MAINTENANCE & REPAIRS - BUILDING	18,862	23,040	10,000	32,000	32,000	(22,000)	22,000
10-030-5120	MAINTENANCE & REPAIRS - EQUIPMENT	18,894	6,432	8,000	14,000	14,000	(6,000)	6,000
10-030-5130	MAINTENANCE & REPAIRS - VEHICLES	28,389	59,657	60,000	40,000	40,000	20,000	(20,000)
10-030-5180	MAINTENANCE & REPAIRS - RADIOS	2,186	4,440	3,000	3,000	3,600	-	600
10-030-5280	MEDICAL SERVICES	7,670	838	2,000	1,000	1,000	1,000	(1,000)
10-030-5320	TELEPHONE	13,636	14,384	19,200	14,000	20,000	5,200	800
10-030-5410	DUES	1,433	1,202	1,200	1,500	1,500	(300)	300
10-030-5430	TRAINING	16,558	11,200	9,000	10,000	10,000	(1,000)	1,000
10-030-5510	UTILITIES - GAS & ELECTRIC	15,847	15,643	15,000	17,000	17,000	(2,000)	2,000
10-030-5512	UTILITIES - WATER	3,531	2,734	3,000	4,000	4,000	(1,000)	1,000
10-030-5631	AMBULANCE BILLING	22,127	19,373	24,000	28,000	28,000	(4,000)	4,000
10-030-5635	SERVICE CONTRACTS	44,751	48,398	47,000	47,000	47,000	-	-
10-030-5636	FIRE PERSONNEL CONTRACT		218,245	1,009,000	1,009,000	1,150,300	-	141,300
10-030-5690	CONTRACTUAL - MISCELLANEOUS	2,347	920	25,000	800	800	24,200	(24,200)
10-030-5810	GRANT/GEMT	26,271	62,480	48,000	70,000	70,000	(22,000)	22,000
	Total Fire Department Contractual	222,502	488,986	1,283,400	1,291,300	1,439,200	(7,900)	155,800
10-030-6120	MAINTENANCE SUPPLIES - EQUIPMENT	3,367	3,116	1,000	4,000	4,000	(3,000)	3,000
10-030-6210	OFFICE SUPPLIES	3,039	2,154	1,000	4,500	3,000	(3,500)	2,000
10-030-6230	JANITOR SUPPLIES	495	2,395	1,000	2,000	2,000	(1,000)	1,000
10-030-6240	GAS & OIL	12,354	7,221	9,000	15,000	12,000	(6,000)	3,000
10-030-6270	MEDICAL SUPPLIES	18,850	9,568	11,000	15,000	12,000	(4,000)	1,000
10-030-6280	PUBLIC EDUCATION	2,168	1,678	1,000	2,000	2,000	(1,000)	1,000
10-030-6290	OTHER SUPPLIES	1,258	1,524	500	2,000	1,000	(1,500)	500
	Total Fire Department Supplies	41,531	27,656	24,500	44,500	36,000	(20,000)	11,500
10-030-8300	FIXED ASSETS	-	3,100	-	-	-	-	-
10-030-8320	TURN OUT GEAR	19,058	3,894	-	-	-	-	-
	Total Fire Department Capital	19,058	6,994	-	-	-	-	-
	Total Fire Department Expenditures	1,085,067	1,176,636	1,539,300	1,544,900	2,067,600	(5,600)	528,300
	% of General Fund Expenditures	11.00	14.00	17.00	14.00	20.00		

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
	Net Fire Department	(469,736)	(644,335)	(999,400)	(953,900)	(1,529,400)	(45,500)	(530,000)
POLICE DEPARTMENT								
10-035-3015	PROPERTY TAX - POLICE PROTECTION	99,032	114,168	137,000	138,000	97,000	(1,000)	(40,000)
10-035-3016	PROPERTY TAX - POLICE PENSION	262,224	247,956	225,000	225,000	262,300	-	37,300
10-035-3107	INTERGOVERNMENTAL - GRANTS	28,959	41,398	42,900	15,000	30,400	27,900	(12,500)
10-035-3310	COURT FINES	53,203	42,729	60,000	40,000	50,000	20,000	(10,000)
10-035-3311	ORDINANCE VIOLATIONS	10,540	7,675	7,500	5,000	7,500	2,500	-
10-035-3312	TOWING PROCESSING FEE	47,280	34,250	38,000	30,000	35,000	8,000	(3,000)
10-035-3340	RESTRICTED DRUG ENFORCEMENT	-	237	(3,700)	-	-	(3,700)	3,700
10-035-3342	SEIZURE - ARTICLE 36 VEHICLES	-	(2,412)	800	-	-	800	(800)
10-035-3345	SEX OFFENDER REGISTRATION	1,700	1,700	1,800	1,500	1,800	300	-
10-035-3452	OVERSIZE/OVERWEIGHT	2,774	2,362	-	2,000	-	(2,000)	-
10-035-3832	DONATIONS	-	7,075	-	-	-	-	-
10-035-3840	INSURANCE REIMBURSEMENT	16,664	556	8,500	-	-	8,500	(8,500)
10-035-3841	TRAINING REIMBURSEMENT	19,653	34,291	8,000	7,000	8,000	1,000	-
10-035-3890	MISCELLANEOUS	6,349	1,956	6,000	1,500	3,000	4,500	(3,000)
10-035-3891	SALE OF FIXED ASSETS	610	11,500	-	-	5,000	-	5,000
	Total Police Department Revenue	548,988	545,441	531,800	465,000	500,000	66,800	(31,800)
10-035-4110	WAGES - DEPARTMENT HEAD	98,014	102,411	106,200	106,200	110,400	-	4,200
10-035-4120	WAGES - DEPUTY CHIEF & SERGEANTS	361,053	349,446	380,000	389,200	408,800	(9,200)	28,800
10-035-4130	WAGES - FULL TIME POLICEMEN	681,998	568,044	585,000	596,900	704,400	(11,900)	119,400
10-035-4170	WAGES - FULL TIME ADMINISTRATIVE	34,755	39,228	41,000	41,800	37,600	(800)	(3,400)
10-035-4180	WAGES TRAINING	12,765	4,427	-	-	-	-	-
10-035-4240	WAGES - PART TIME	-	1,500	-	5,000	-	(5,000)	-
10-035-4310	OVERTIME	73,093	79,666	105,000	70,000	85,000	35,000	(20,000)
10-035-4311	OVERTIME - SERGEANTS	47,994	69,025	52,000	40,000	50,000	12,000	(2,000)
10-035-4440	POLICE PENSION EXPENSE	262,224	247,956	225,000	225,000	263,000	-	38,000
10-035-4510	HEALTH INSURANCE - EMPLOYER	329,492	325,586	362,000	386,900	421,400	(24,900)	59,400
10-035-4520	HEALTH INSURANCE - EMPLOYEE	(50,699)	(48,900)	(55,300)	(55,300)	(63,300)	-	(8,000)
10-035-4540	UNEMPLOYMENT	1,218	11,725	-	-	-	-	-
10-035-4610	UNIFORMS - FULL TIME	24,158	23,853	13,000	20,000	17,000	(7,000)	4,000
	Total Police Department Personnel	1,876,065	1,773,967	1,813,900	1,825,700	2,034,300	(11,800)	220,400
10-035-5120	MAINTENANCE & REPAIRS - EQUIPMENT	12,335	10,160	15,000	11,000	12,000	4,000	(3,000)
10-035-5130	MAINTENANCE & REPAIRS - VEHICLES	51,040	23,495	30,000	24,000	24,000	6,000	(6,000)
10-035-5220	COMPUTER SERVICES	5,771	5,353	3,000	7,000	4,000	(4,000)	1,000
10-035-5250	LEGAL SERVICES	31,926	34,907	41,000	30,000	42,500	11,000	1,500
10-035-5280	MEDICAL SERVICES	280	3,123	2,000	2,500	2,500	(500)	500
10-035-5320	TELEPHONE	14,819	16,403	20,000	17,000	20,400	3,000	400
10-035-5330	PRINTING & PUBLISHING	1,861	385	800	1,000	1,000	(200)	200
10-035-5360	DATA LINE LEASE	537	-	-	-	-	-	-
10-035-5410	MEMBERSHIP/DUES	865	460	1,000	1,000	1,000	-	-
10-035-5420	TRAVEL	3,851	1,572	2,000	2,500	2,000	(500)	-

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
10-035-5430	TRAINING	29,610	20,482	15,000	15,000	15,000	-	-
10-035-5530	ANIMAL CONTROL SERVICE	20,430	18,941	22,000	23,000	23,000	(1,000)	1,000
10-035-5635	SERVICE CONTRACTS	183,607	163,891	160,000	155,000	166,000	5,000	6,000
10-035-5690	MISCELLANEOUS	5,889	13,284	7,000	6,000	7,000	1,000	-
10-035-5810	GRANT EXPENDITURES	-	21,000	30,000	6,000	30,000	24,000	-
	Total Police Department Contractual	362,821	333,456	348,800	301,000	350,400	47,800	1,600
10-035-6210	OFFICE SUPPLIES	3,752	3,882	4,000	6,000	4,000	(2,000)	-
10-035-6240	GAS & OIL	45,120	30,293	40,000	40,000	40,800	-	800
	Total Police Department Supplies	48,872	34,175	44,000	46,000	44,800	(2,000)	800
10-035-8300	CAPITAL OUTLAY - AMMUNITION	7,747	5,608	8,000	8,000	8,000	-	-
10-035-8410	CAPITAL OUTLAY - GAS MASKS	-	3,334	-	-	-	-	-
	Total Police Department Capital	7,747	8,942	8,000	8,000	8,000	-	-
	Total Police Department Expenditures	2,295,505	2,150,540	2,214,700	2,180,700	2,437,500	34,000	222,800
	% of General Fund Expenditures	23.00	25.00	25.00	20.00	24.00		
	Net Police Department	(1,746,517)	(1,605,099)	(1,682,900)	(1,715,700)	(1,937,500)	32,800	(254,600)
PUBLIC WORKS								
10-040-3017	PROPERTY TAX - ROAD & BRIDGE	15,781	15,802	15,000	15,800	15,000	(800)	-
10-040-3107	INTERGOVERNMENTAL REVENUES - GRAI	2,189	1,869	1,900	2,200	400	(300)	(1,500)
10-040-3450	RIGHT OF WAY PERMITS	17,225	4,865	-	5,000	-	(5,000)	-
10-040-3451	STATE HIGHWAY MAINTENANCE	48,255	47,014	49,900	48,000	50,000	1,900	100
10-040-3452	OVERSIZE/OVERWEIGHT FEES	4,890	5,915	10,000	5,000	5,000	5,000	(5,000)
10-040-3840	REIMBURSEMENTS- INSURANCE	-	1,000	-	-	-	-	-
10-040-3890	OTHER REVENUES - MISCELLANEOUS	1,613	1,155	100	1,000	1,000	(900)	900
10-040-3891	SALE OF FIXED ASSETS	34,875	-	12,000	-	-	12,000	(12,000)
	Total Public Works Revenue	124,828	77,620	88,900	77,000	71,400	11,900	(17,500)
				23,440				
10-040-4110	WAGES - DEPARTMENT HEAD	68,725	71,250	73,500	73,900	78,300	(400)	4,800
10-040-4160	WAGES - FULL TIME MAINTENANCE	151,838	187,058	199,000	204,200	208,200	(5,200)	9,200
10-040-4260	WAGES - PART - TIME	-	-	-	-	19,000	-	19,000
10-040-4310	OVERTIME	6,238	7,855	8,000	7,000	10,000	1,000	2,000
10-040-4510	HEALTH INSURANCE - EMPLOYER	115,072	136,463	164,000	169,300	163,100	(5,300)	(900)
10-040-4520	HEALTH INSURANCE - EMPLOYEE	(16,459)	(19,731)	(23,500)	(24,200)	(24,500)	700	(1,000)
10-040-4610	UNIFORMS - FULL TIME	6,931	7,981	6,000	7,500	7,500	(1,500)	1,500
	Total Public Works Personnel	332,345	390,876	427,000	437,700	461,600	(10,700)	34,600
10-040-5110	MAINTENANCE & REPAIRS - BUILDING	1,058	1,703	1,000	5,000	3,000	(4,000)	2,000
10-040-5120	MAINTENANCE & REPAIRS - EQUIPMENT	18,355	11,146	8,000	15,000	15,000	(7,000)	7,000
10-040-5130	MAINTENANCE & REPAIRS - VEHICLES	31,541	19,989	9,000	18,000	18,000	(9,000)	9,000
10-040-5140	MAINTENANCE & REPAIRS - STREETS	2,790	16,176	10,000	10,000	12,000	-	2,000
10-040-5141	MAINTENANCE & REPAIRS - TRAFFIC LIGH	23,053	9,358	25,000	5,000	25,000	20,000	-
10-040-5150	MAINTENANCE & REPAIRS - SEWER	-	150	2,500	1,000	1,000	1,500	(1,500)

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
10-040-5160	MAINTENANCE SERVICES - SNOW PLOWI	7,420	6,144	-	12,000	-	(12,000)	-
10-040-5170	CONTRACTED MOWING	-	-	-	-	-	-	-
10-040-5190	MAINTENANCE & REPAIRS - OTHER	-	2,700	-	500	-	(500)	-
10-040-5191	TREE & STUMP REMOVAL	900	3,600	18,000	6,000	12,000	12,000	(6,000)
10-040-5220	COMPUTER SERVICES	-	-	500	500	500	-	-
10-040-5280	MEDICAL EXPENSES	1,538	758	500	1,000	1,000	(500)	500
10-040-5320	TELEPHONE	3,969	4,898	7,000	5,500	7,800	1,500	800
10-040-5340	NPDS PERMIT	1,000	1,000	1,000	1,000	1,000	-	-
10-040-5410	DUES	-	-	-	500	500	(500)	500
10-040-5430	TRAINING	449	3,265	2,500	4,000	5,000	(1,500)	2,500
10-040-5510	UTILITIES - GAS & ELECTRIC	74,696	73,732	83,000	83,000	85,000	-	2,000
10-040-5512	UTILITIES - WATER	2,240	951	2,400	2,000	2,500	400	100
10-040-5630	OTHER CONTRACTUAL - FISHER ROAD	3,500	-	3,500	3,500	3,500	-	-
10-040-5635	SERVICE CONTRACTS	-	-	7,200	3,500	2,500	3,700	(4,700)
10-040-5690	MISCELLANEOUS	1,820	2,511	3,200	2,400	3,200	800	-
	Total Public Works Contractual	174,329	158,081	184,300	179,400	198,500	4,900	14,200
10-040-6110	MAINTENANCE SUPPLIES - BUILDINGS & G	1,056	2,936	3,500	1,000	3,500	2,500	-
10-040-6120	MAINTENANCE SUPPLIES - EQUIPMENT	17,804	2,377	6,500	10,000	8,000	(3,500)	1,500
10-040-6130	MAINTENANCE SUPPLIES - VEHICLES	3,452	3,428	6,000	3,000	6,000	3,000	-
10-040-6140	MAINTENANCE SUPPLIES - STREETS	8,356	4,902	6,500	8,000	7,000	(1,500)	500
10-040-6150	MAINTENANCE SUPPLIES - STORM SEWEI	451	-	1,000	1,500	1,500	(500)	500
10-040-6160	SUPPLIES - SALT	56,939	81,728	75,000	110,000	110,000	(35,000)	35,000
10-040-6170	SUPPLIES - SIGNS	4,786	8,532	7,500	12,000	10,000	(4,500)	2,500
10-040-6210	SUPPLIES - OFFICE	96	253	1,000	1,000	1,000	-	-
10-040-6220	OPERATING SUPPLIES	2,132	4,126	3,500	4,500	4,500	(1,000)	1,000
10-040-6230	JANITOR SUPPLIES	1,051	460	2,300	2,000	2,300	300	-
10-040-6240	GAS & OIL	25,737	21,106	26,000	25,000	27,000	1,000	1,000
10-040-6260	SAFETY	2,342	2,405	3,500	3,000	3,000	500	(500)
10-040-6690	MISCELLANEOUS	349	491	1,000	1,000	1,000	-	-
	Total Public Works Supplies	124,551	132,744	143,300	182,000	184,800	(38,700)	41,500
	Total Public Works Expenditures	631,225	681,701	754,600	799,100	844,900	(44,500)	90,300
	% of General Fund Expenditures	6.00	8.00	8.00	7.00	8.00		
	Net Public Works	(506,397)	(604,081)	(665,700)	(722,100)	(773,500)	56,400	(107,800)
SANITATION								
10-041-3420	GARBAGE FEES	424,972	443,282	459,600	456,600	612,000	3,000	152,400
	Total Sanitation Revenue	424,972	443,282	459,600	456,600	612,000	3,000	152,400
10-041-5513	SERVICE CHARGES - GARBAGE	434,937	457,962	467,000	463,600	619,000	3,400	152,000
	Total Sanitation Contractual	434,937	457,962	467,000	463,600	619,000	3,400	152,000
	% of General Fund Expenditures	4.00	5.00	5.00	4.00	6.00		
	Net Sanitation	(9,965)	(14,680)	(7,400)	(7,000)	(7,000)	(400)	400
PUBLIC PROPERTY								
10-050-3107	INTERGOVERNMENTAL - GRANTS	67,054	19,802	280,000	1,748,000	1,080,000	(1,468,000)	800,000

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
10-050-3820	OTHER INCOME - RENTAL	38,731	41,762	43,500	44,000	44,000	(500)	500
10-050-3840	INSURANCE REIMBURSEMENT	-	-	-	-	-	-	-
10-050-3890	MISCELLANEOUS	-	-	500	-	-	500	(500)
10-050-3891	SALE OF FIXED ASSETS	-	-	-	-	-	-	-
	Total Public Property Revenue	105,785	61,564	324,000	1,792,000	1,124,000	(1,468,000)	800,000
10-050-5110	MAINTENANCE & REPAIRS - BUILDING	8,707	4,748	33,000	15,000	15,000	18,000	(18,000)
10-050-5112	MAINTENANCE & REPAIRS - BOULEVARD	4,919	3,517	18,000	5,000	8,000	13,000	(10,000)
10-050-5510	UTILITIES - GAS & ELECTRIC	27,299	17,954	25,000	27,000	27,000	(2,000)	2,000
10-050-5512	UTILITIES - WATER	429	383	800	800	800	-	-
10-050-5690	MISCELLANEOUS	11,507	7,199	18,000	10,000	10,000	8,000	(8,000)
10-050-5810	GRANT EXPENDITURES	73,564	26,639	280,000	1,748,000	1,080,000	(1,468,000)	800,000
	Total Public Property Contractual	126,425	60,440	374,800	1,805,800	1,140,800	(1,431,000)	766,000
10-050-8310	Capital Outlay - Buildings	-	-	1,500	-	-	-	(1,500)
	Total Public Property Capital Outlay	-	-	1,500	-	-	-	(1,500)
	Total Public Property Expenditures	126,425	60,440	376,300	1,805,800	1,140,800	(1,679,375)	764,500
	% of General Fund Expenditures	1.00	1.00	4.00	17.00	11.00		
	Net Public Property	(20,640)	1,124	(52,300)	(13,800)	(16,800)	211,375	35,500
RECREATION								
10-062-3460	FISHING FEES	3,932	3,894	4,000	4,000	4,000	-	-
10-062-3821	OTHER INCOME - RENTAL	3,490	2,310	1,200	2,500	1,500	(1,300)	300
10-062-3890	OTHER INCOME - MISCELLANEOUS	20	1,842	6,000	10,000	1,000	(4,000)	(5,000)
	Total Recreation Revenue	7,442	8,046	11,200	16,500	6,500	(5,300)	(4,700)
10-062-4280	WAGES - PART TIME	55,735	68,473	64,000	75,900	75,900	(11,900)	11,900
	Total Recreation Personnel	55,735	68,473	64,000	75,900	75,900	(11,900)	11,900
10-062-5110	MAINTENANCE & REPAIRS - BUILDING	2,674	1,999	2,000	5,000	3,000	(3,000)	1,000
10-062-5120	MAINTENANCE & REPAIRS - EQUIPMENT	2,079	1,117	2,200	65,000	5,000	(62,800)	2,800
10-062-5290	OTHER PROFESSIONAL SERVICES	-	-	-	5,000	5,000	(5,000)	5,000
10-062-5510	UTILITES GAS & ELECTRIC	13,195	8,837	9,000	10,000	10,000	(1,000)	1,000
10-062-5512	UTILITIES - WATER	2,617	2,872	3,500	3,000	4,000	500	500
10-062-5690	MISCELLANEOUS	2,761	2,653	4,000	2,000	4,000	2,000	-
10-062-5810	GRANT EXPENDITURES	5,500	5,775	-	-	-	-	-
	Total Recreation Contractual	28,826	23,253	20,700	90,000	31,000	(69,300)	10,300
10-062-6230	JANITOR SUPPLIES	339	2,491	4,500	2,500	6,500	2,000	2,000
	Total Recreation Supplies	339	2,491	4,500	2,500	6,500	2,000	2,000
	Total Recreation Expenditures	84,900	94,217	89,200	168,400	113,400	(83,500)	24,200
	% of General Fund Expenditures	1.00	1.00	1.00	2.00	1.00		
	Net Recreation	(77,458)	(86,171)	(78,000)	(151,900)	(106,900)	78,200	(28,900)

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
	Total General Fund Revenues	9,815,370	9,311,269	9,650,300	10,688,700	10,206,600	(1,038,400)	557,800
	Total General Fund Expenditures	9,825,201	8,477,847	8,906,600	10,688,700	10,206,600	(1,782,100)	1,300,000
	Net	(9,831)	833,422	743,700	-	(0)	743,700	(742,200)
			-	(833,422)				
	ENDING FUND BALANCE	4,325,760	5,159,182	5,069,460	4,325,763	5,069,460		
	SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT CLASSIFICATION							
	PERSONNEL	3,630,548	3,478,698	3,102,400	3,151,500	3,768,100	(49,100)	665,700
	CONTRACTUAL	3,374,046	3,492,786	4,631,000	6,277,300	5,860,900	(1,646,300)	1,229,900
	SUPPLIES	222,802	206,627	228,300	286,500	280,600	(58,200)	52,300
	DEBT SERVICE	-	-	-	-	-	-	-
	CAPITAL	26,805	15,936	9,500	8,000	8,000	1,500	(1,500)
	OTHER	2,571,000	1,283,800	935,400	965,400	289,000	(30,000)	(646,400)
	TOTAL	9,825,201	8,477,847	8,906,600	10,688,700	10,206,600	(1,782,100)	1,300,000
	SUMMARY OF GENERAL FUND EXPENDITURES BY DEPARTMENT							
	PUBLIC AFFAIRS	4,334,109	2,942,087	2,558,900	2,744,100	1,974,000	(185,200)	(584,900)
	LIABILITY INSURANCE	287,683	305,786	262,600	296,600	322,600	(34,000)	60,000
	FICA & MEDICARE	107,068	106,071	89,500	83,200	109,300	6,300	19,800
	ACCOUNTS & FINANCE	306,855	371,320	407,000	411,900	412,900	(4,900)	5,900
	COMMUNITY DEVELOPMENT	131,427	131,087	147,500	190,400	164,600	(42,900)	17,100
	FIRE	1,085,067	1,176,636	1,539,300	1,544,900	2,067,600	(5,600)	528,300
	POLICE	2,295,505	2,150,540	2,214,700	2,180,700	2,437,500	34,000	222,800
	PUBLIC WORKS	631,225	681,701	754,600	799,100	844,900	(44,500)	90,300
	SANITATION	434,937	457,962	467,000	463,600	619,000	3,400	152,000
	PUBLIC PROPERTY	126,425	60,440	376,300	1,805,800	1,140,800	(1,429,500)	764,500
	RECREATION	84,900	94,217	89,200	168,400	113,400	(79,200)	24,200
	TOTAL	9,825,201	8,477,847	8,906,600	10,688,700	10,206,600	(1,782,100)	1,300,000
	HOTEL FUND							
	BEGINNING FUND BALANCE	190,968	249,544	303,174	181,468	327,174		
12-010-3030	HOTEL TAX	75,819	72,004	70,000	75,000	70,000	(5,000)	-
12-010-3107	GRANT FUNDS	-	-	-	-	-	-	-
12-010-3810	INTEREST INCOME	8,384	13,691	14,000	9,600	10,000	4,400	(4,000)
12-010-3840	EXPENSE REIMBURSEMENT	25,263	-	-	-	-	-	-
	Total Hotel Revenues	109,466	85,695	84,000	84,600	80,000	(600)	-
12-010-5230	ENGINEERING SERVICES	-		-		-	-	-
12-010-5632	TOURISM PROMOTION	40,058	32,065	60,000	43,500	39,000	16,500	(21,000)
12-010-5810	GRANT EXPENDITURES	10,832	-	-	-	-	-	-
12-010-8110	LAND IMPROVEMENTS	-	-	-	-	320,000	-	320,000
	Total Hotel Contractual Services	50,890	32,065	60,000	43,500	359,000	16,500	299,000

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
	Net Hotel Fund	58,576	53,630	24,000	41,100	(279,000)	(17,100)	(299,000)
ENDING FUND BALANCE		249,544	303,174	327,174	222,568	48,174		
COMMUNITY DEVELOPMENT								
BEGINNING FUND BALANCE		2,287,919	2,367,440	1,903,457	1,903,457	2,595,879	-	
13-001-3810	INTEREST INCOME	84,521	113,374	87,000	50,000	100,000	37,000	13,000
13-001-3821	OTHER INCOME - RENT	-	-	-	-	-	-	-
13-001-3890	MISCELLANEOUS	-	-	-	-	-		
13-001-3990	TRANSFER IN	-	-	833,422	-	-	833,422	(833,422)
	Total Community Development Revenue	84,521	113,374	920,422	50,000	100,000	870,422	(820,422)
13-001-5690	MISCELLANEOUS	5,000	577,357	228,000	1,800,000	2,900,000	(1,572,000)	2,672,000
	Total Community Development Contractu	5,000	577,357	228,000	1,800,000	2,900,000	(1,572,000)	2,672,000
	Net Community Development	79,521	(463,983)	692,422	(1,750,000)	(2,800,000)	2,442,422	(3,492,422)
ENDING FUND BALANCE		2,367,440	1,903,457	2,595,879	153,457	(204,121)		
REVOLVING LOAN FUND								
BEGINNING FUND BALANCE		259,687	267,069	267,069	237,099	278,069		
17-001-3810	INTEREST - INCOME	7,382	12,941	11,000	8,000	8,000	3,000	(3,000)
17-001-3813	INTEREST - RLF LOANS	-	3,381	-	-	-	-	-
17-001-3109	OTHER INTERGOVERNMENTAL	-		-	-	-	-	-
	Total Revolving Loan Fund Revenue	7,382	16,322	11,000	8,000	8,000	3,000	(3,000)
17-001-5250	LEGAL	-	-		-	-	-	-
17-001-5690	ADMINISTRATIVE EXPENSES	-	-		-	-	-	-
	Total Revolving Loan Contractual	-	-	-	-	-	-	-
17-001-8110	CAPITAL OUTLAY	-	46,292	-	290,000	280,000	(290,000)	280,000
	Total Revolving Loan Capital	-	46,292	-	290,000	280,000	(290,000)	280,000
	Net Revolving Loan Fund	7,382	(29,970)	11,000	(282,000)	(272,000)	293,000	(283,000)
ENDING FUND BALANCE		267,069	237,099	278,069	(44,901)	6,069		

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
ENTERPRISE FUND - SEWER								
BEGINNING FUND BALANCE		11,532,244	11,060,070	11,117,175	11,117,175	10,530,875		
20-041-3107	INTERGOVERNMENTAL - GRANTS	41,289	793,278	1,900	2,200	400	(300)	(1,500)
20-041-3410	SEWER CHARGES	2,231,122	2,006,594	2,160,000	2,185,000	2,400,000	(25,000)	240,000
20-041-3411	SEWER CONNECTION FEES	52,168	51,810	23,000	10,000	10,000	13,000	(13,000)
20-041-3412	SEWER SPECIAL SERVICES - AXIUM FOOD	-	-	-	-	-	-	-
20-041-3413	SEWER LINING PROJECTS	-	-	-	-	-	-	-
20-041-3416	PENALTIES	128,049	140,714	220,000	150,000	160,000	70,000	(60,000)
20-041-3417	ADMIN FEES	92,895	93,784	96,000	94,000	96,000	2,000	-
20-041-3810	INTEREST	326,388	427,491	320,000	290,000	240,000	30,000	(80,000)
20-041-3813	UNREALIZED GAIN (LOSS)	41,112	(14,630)	-	-	-	-	-
20-041-3890	MISCELLANEOUS RECEIPTS	8,156	3,333	5,000	1,000	1,000	4,000	(4,000)
20-041-3891	GAIN ON SALE OF FIXED ASSETS	29,557	-	-	-	-	-	-
20-041-3990	TRANSFERS IN	-	-	-	-	-	-	-
		2,950,736	3,502,374	2,825,900	2,732,200	2,907,400	93,700	81,500
20-041-4110	WAGES - DEPARTMENT HEAD	86,181	92,588	93,800	93,800	97,500	-	3,700
20-041-4160	WAGES - FULL TIME MAINTENANCE	164,962	171,284	194,000	218,000	228,100	(24,000)	34,100
20-041-4170	WAGES - FULL TIME ADMINISTRATIVE	58,073	57,722	59,000	61,500	61,700	(2,500)	2,700
20-041-4170	SEWER BILLING - WAGES	-	-	-	-	-	-	-
20-041-4260	WAGES - PART TIME MAINTENANCE	-	368	4,000	17,000	19,300	(13,000)	15,300
20-041-4310	OVERTIME	15,553	14,951	20,000	20,000	20,000	-	-
20-041-4410	SOCIAL SECURITY	20,159	20,819	23,300	25,500	26,300	(2,200)	3,000
20-041-4420	MEDICARE	3,414	4,869	5,500	6,000	6,200	(500)	700
20-041-4430	IMRF	1,499	1,718	2,700	3,000	3,000	(300)	300
20-041-4460	PENSION EXPENSE - GASB 68	(10,884)	-	-	-	-	-	-
20-041-4510	HEALTH INSURANCE - EMPLOYER	155,314	180,477	174,000	189,400	204,300	(15,400)	30,300
20-041-4520	HEALTH INSURANCE - EMPLOYEE	(21,724)	(24,197)	(23,500)	(27,100)	(30,700)	3,600	(7,200)
20-041-4610	UNIFORMS - FULL TIME	3,613	3,664	4,000	4,000	4,000	-	-
	Total Sewer Personnel	476,160	524,263	556,800	611,100	639,700	(54,300)	82,900
20-041-5110	MAINTENANCE & REPAIRS - BUILDING	13,263	12,777	14,000	10,000	13,000	4,000	(1,000)
20-041-5120	MAINTENANCE & REPAIRS - EQUIPMENT	43,873	64,065	65,000	40,000	70,000	25,000	5,000
20-041-5130	MAINTENANCE & REPAIRS - VEHICLES	16,348	576	8,000	20,000	15,000	(12,000)	7,000
20-041-5150	MAINTENANCE & REPAIRS - SEWER	17,025	36,073	20,000	30,000	30,000	(10,000)	10,000
20-041-5230	ENGINEERING SERVICES	81,826	119,993	39,000	39,000	25,000	-	(14,000)
20-041-5250	LEGAL SERVICES	630	490	500	800	800	(300)	300
20-041-5280	MEDICAL SERVICES	955	748	800	1,000	1,000	(200)	200
20-041-5310	POSTAGE	40,417	30,449	37,000	33,000	40,000	4,000	3,000
20-041-5320	TELEPHONE	147,271	56,034	22,000	25,000	23,000	(3,000)	1,000
20-041-5320	CELL PHONE EXP	-	-	-	-	-	-	-
20-041-5330	PRINTING & PUBLISHING	-	-	-	-	-	-	-
20-041-5340	NPDS PERMIT	17,500	17,500	17,500	17,500	17,500	-	-

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
20-041-5410	DUES	1,129	6,748	5,000	7,500	5,000	(2,500)	-
20-041-5430	TRAINING	5,023	3,892	4,000	6,500	5,000	(2,500)	1,000
20-041-5491	BAD DEBT EXPENSE	-	-	-	-	-	-	-
20-041-5510	UTILITES - GAS & ELECTRIC	244,355	231,370	270,000	240,000	280,000	30,000	10,000
20-041-5512	UTILITIES - WATER	4,154	4,963	5,500	6,000	5,500	(500)	-
20-041-5540	LABORATORY SERVICES	7,659	14,849	10,000	12,000	10,000	(2,000)	-
20-041-5559	OTHER SERVICE CHARGES	870	4,795	5,000	7,000	8,000	(2,000)	3,000
20-041-5610	LIABILITY INSURANCE	100,000	100,000	100,000	100,000	100,000	-	-
20-041-5633	SLUDGEHAULING	24,847	12,595	22,000	100,000	100,000	(78,000)	78,000
20-041-5680	SEWER BILLING	-	-	-	-	-	-	-
20-041-5635	SERVICE CONTRACTS	34,445	11,662	21,000	37,500	40,000	(16,500)	19,000
20-041-5680	CHARGE CARD FEES	52,575	61,788	60,500	65,000	62,000	(4,500)	1,500
20-041-5690	MISCELLANEOUS	2,594	2,074	5,000	4,000	5,000	1,000	-
	Total Sewer Contractual Services	856,759	793,441	731,800	801,800	855,800	(70,000)	124,000
20-041-6110	MAINTENANCE & REPAIRS - BUILDING	-	-		-	-	-	-
20-041-6120	MAINTENANCE SUPPLIES - EQUIPMENT	64,583	70,855	70,000	67,000	70,000	3,000	-
20-041-6130	MAINTENANCE & REPAIRS - VEHICLES	-	132	100	3,000	1,000	(2,900)	900
20-041-6150	MAINTENANCE & REPAIRS - SEWER	-	-		-	-	-	-
20-041-6210	OFFICE SUPPLIES	3,312	6,690	8,000	6,000	13,000	2,000	5,000
20-041-6211	OPERATING SUPPLIES - LAB	18,487	20,743	14,000	20,000	15,000	(6,000)	1,000
20-041-6212	LAB SUPPLIES	227	-	-	-	-	-	-
20-041-6220	OPERATING SUPPLIES	15,401	17,967	14,000	20,000	15,000	(6,000)	1,000
20-041-6230	JANITORIAL SUPPLIES	5,092	15,733	5,000	10,000	6,000	(5,000)	1,000
20-041-6240	GAS & OIL	4,840	5,617	4,500	6,000	5,000	(1,500)	500
20-041-6250	SUPPLIES - CHEMICALS	47,108	68,700	60,000	55,000	60,000	5,000	-
20-041-6251	CHLORINATION/DECHLORINATION	-	-		-	-	-	-
20-041-6260	SAFETY SUPPLIES	7,072	4,185	3,000	10,000	5,000	(7,000)	2,000
	Total Sewer Supplies	166,122	210,622	178,600	197,000	190,000	(18,400)	11,400
20-041-7200	INTEREST EXPENSE	444,791	446,629	445,000	455,000	445,000	(10,000)	-
	Total Sewer Debt Service	444,791	446,629	445,000	455,000	445,000	(10,000)	-
20-041-9510	DEPRECIATION EXPENSE	1,479,078	1,470,314	1,500,000	1,500,000	1,500,000	-	-
	Total Sewer Capital Outlay	1,479,078	1,470,314	1,500,000	1,500,000	1,500,000	-	-
	Total Sewer Expense	3,422,910	3,445,269	3,412,200	3,564,900	3,630,500	(152,700)	218,300
	Net Sewer	(472,174)	57,105	(586,300)	(832,700)	(723,100)	246,400	(136,800)
ENDING FUND BALANCE		11,060,070	11,117,175	10,530,875	10,284,475	9,807,775		

ILLINOIS HOUSING DEVELOPMENT AUTHORITY

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
BEGINNING FUND BALANCE		53,329	63,041	8,521	8,521	43,921		
50-001-3107	INTERGOVERNMENTAL -GRANTS	15,477	48,771	86,000	268,500	-	(182,500)	(86,000)
50-001-3810	INTEREST INCOME	48	46	-	-	-	-	-
50-001-3990	TRANSFERS IN (Out)	30,000	30,000	-	30,000	-	(30,000)	-
	Total IHDA Revenues	45,525	78,817	86,000	298,500	-	(212,500)	(86,000)
50-001-5690	GRANT ADMINISTRATION	-	-	14,000	30,000	-	(16,000)	(14,000)
50-001-5810	GRANT EXPENDITURES	35,813	133,337	36,600	244,450	-	(207,850)	(36,600)
	Total IHDA Contractual Services	35,813	133,337	50,600	274,450	-	(223,850)	(50,600)
	Net IHDA	9,712	(54,520)	35,400	24,050	-	11,350	(35,400)
ENDING FUND BALANCE		63,041	8,521	43,921	32,571	43,921		
TAX INCREMENT FINANCING - Gardner-Blackhawk								
BEGINNING FUND BALANCE		504,117	742,159	506,708	506,708	572,108		
60-001-3018	PROPERTY TAX - TIF	230,455	297,761	290,000	320,000	295,000	(30,000)	5,000
60-001-3810	INTEREST INCOME	25,345	40,042	21,000	42,000	15,000	(21,000)	(6,000)
	Total Tax Increment Financing Other Sou	255,800	337,803	311,000	362,000	310,000	(51,000)	(1,000)
60-001-5230	ENGINEERING	-	-		-	-	-	
60-001-5210	AUDIT SERVICES	3,500	3,500	3,500	3,500	3,500	-	-
60-001-5230	ENGINEERING	-	-	-	-	-	-	-
60-001-5250	LEGAL	-	-	-	-	-	-	-
60-001-5634	REDEVELOPMENT	-	552,150	221,000	500,000	850,000	(279,000)	629,000
60-001-5691	TIF INCREMENT REIMBURSEMENT	14,258	17,604	21,100	20,000	21,100	1,100	-
	Total Tax Increment Financing Contractu	17,758	573,254	245,600	523,500	874,600	(277,900)	629,000
	Net Tax Increment Financing	238,042	(235,451)	65,400	(161,500)	(564,600)	226,900	(630,000)
ENDING BUND BALANCE		742,159	506,708	572,108	345,208	7,508		
		603,131						
TAX INCREMENT FINANCING - Gardner-Park								
BEGINNING FUND BALANCE		(8,774)	19,411	31,162	31,162	41,962		
65-001-3018	PROPERTY TAX - TIF	41,874	50,949	60,000	54,000	60,000	6,000	-
65-001-3810	INTEREST INCOME	1,774	1,561	2,000	400	1,500	1,600	(500)
	Total Tax Increment Financing Other Sou	43,648	52,510	62,000	54,400	61,500	7,600	(500)
65-001-5210	AUDIT SERVICES	-	-	-	-	-	-	-
65-001-5230	ENGINEERING	-	-	-	-	-	-	-

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
65-001-5250	LEGAL	-	-	-	-	-	-	-
65-001-5634	REDEVELOPMENT	-	-	-	-	50,000	-	50,000
65-001-5691	TIF INCREMENT REIMBURSEMENT	24,237	40,759	51,200	43,200	49,900	8,000	(1,300)
	Total Tax Increment Financing Contractu	24,237	40,759	51,200	43,200	99,900	8,000	48,700
	Net Tax Increment Financing	19,411	11,751	10,800	11,200	(38,400)	(400)	(49,200)
ENDING FUND BALANCE		10,637	31,162	41,962	42,362	3,562		
CAPITAL PROJECTS FUND								
BEGINNING FUND BALANCE		1,914,498	4,279,929	4,383,121	4,383,121	4,774,021		
70-001-3107	GRANTS	-	-	-	250,000	646,000	(250,000)	646,000
70-001-3990	TRANSFER FROM GF	2,541,000	1,253,800	835,400	835,400	189,000	-	(646,400)
70-001-3891	SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
70-001-3440	FRANCHISE FEE - ELECTRIC	341,947	346,087	361,000	335,000	361,000	26,000	-
70-001-3810	INTEREST	85,377	210,398	188,000	176,000	151,500	12,000	(36,500)
70-035-3840	INSURANCE REIMBURSEMENT	-	-	36,000	-	-	36,000	(36,000)
	Total Revenues	2,968,324	1,810,285	1,420,400	1,596,400	1,347,500	(176,000)	(72,900)
	ACCOUNTS & FINANCE							
70-020-8310	COMPUTER SOFTWARE	-	97,684	62,700	40,000	40,000	22,700	(22,700)
	FIRE DEPARTMENT							
70-030-8310	COMMAND VEHICLE	46,125	29,066	-	-	-	-	-
70-030-8311	ENGINE REPLACEMENT	-	-	-	-	-	-	-
70-030-8315	FIRE TRUCK/**AMBULANCE**	-	-	-	420,000	420,000	(420,000)	420,000
70-030-8320	SCBA/PLYMO-VENT/Fire Hose	24,004	-	-	-	-	-	-
70-030-8330	ALS CARDIAC/Technical Rescue Equipmen	-	-	-	-	-	-	-
70-030-8340	POWER LOAD STRETCHER/RADIOS	159,804	-	-	-	-	-	-
70-030-8350	HVAC	-	-	-	-	12,000	-	12,000
70-030-8360	AMBULANCE ENGINE/CAD system	-	18,189	-	-	-	-	-
70-030-8410	REPLACE ROOF/FLAT with PITCHED	-	-	-	-	-	-	-
	Total Fire Department	229,933	47,255	-	420,000	432,000	(420,000)	432,000
	PARKS & RECREATION							
70-062-8310	TRACTOR & BROOM	-	-	-	50,000	25,000	(50,000)	25,000
70-062-8320	NEW PARK	-	1,746	-	500,000	1,500,000	(500,000)	1,500,000
70-062-8321	DiSC GOLF	10,940	-	10,000	35,000	30,000	(25,000)	20,000
70-062-8350	2 - MOWERS	24,982	31,195	-	-	-	-	-
	Total Parks & Recreation	35,922	32,941	10,000	585,000	1,555,000	(525,000)	1,545,000
	POLICE DEPARTMENT							

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
70-035-8310	SQUAD CAR	122,468	78,180	**58,000**	**58,000**	**137,000**	-	**79,000**
70-035-8410	SPEED BOX	-	-	-	-	**5,000**	-	-
70-035-8410	LAPTOP REPLACEMENT	-	-	-	-	-	-	-
70-035-8410	RIFLES	-	12,322	**10,000**	-	-	**10,000**	**(10,000)**
70-035-8410	TRUCK VAULTS	-	-	-	**13,200**	-	**(13,200)**	-
		122,468	90,502	**68,000**	**71,200**	**142,000**	**(3,200)**	**69,000**
	PUBLIC WORKS							
70-040-8110	**LAND IMPROVE/1 Off Infrastructure**	-	357,780	**160,000**	**160,000**	**25,000**	-	**(135,000)**
70-040-8510	TRUCKS/**Street Sweeper**	-	588,156	**380,700**	-	-	**380,700**	**(380,700)**
70-040-8320	STREET OPERATIONS BUILDING	24,000	492,775	**215,000**	-	-	**215,000**	**(215,000)**
70-040-8320	NEW HOLLAND TRACTOR & FARRIS MOV	-	-	-	-	-	-	-
70-040-8320	PLOW FOR GMC	-	-	-	-	-	-	-
70-040-8320	HOT PATCH TRAILER	-	-	-	-	-	-	-
70-040-8310	WHEEL LOADER/**Kubota**	190,570	-	**48,100**	-	-	**48,100**	**(48,100)**
70-040-8310	INTERNATIONAL HV507 - 2020	-	-	-	-	-	-	-
	Total Public Works	214,570	1,438,711	**803,800**	**160,000**	**25,000**	**643,800**	**(778,800)**
	PUBLIC PROPERTY							
70-050-8350	COUNCIL CHAMBERS - AUDIO	-	-	-	**35,000**	-	**(35,000)**	-
70-050-8350	PUBLIC PROPERTY IMPROVEMENTS	-	-	**85,000**	**350,000**	**135,000**	**(265,000)**	**50,000**
		-	-	**85,000**	**385,000**	**135,000**	**(300,000)**	**50,000**
	Total Projects	602,893	1,707,093	**1,029,500**	**1,661,200**	**2,329,000**	**(581,700)**	**1,294,500**
	Net Capital Projects	2,365,431	103,192	**390,900**	**(64,800)**	**(981,500)**	**405,700**	**(1,367,400)**
ENDING FUND BALANCE		4,279,929	4,383,121	**4,774,021**	**4,318,321**	**3,792,521**		
MOTOR FUEL TAX FUND								
BEGINNING FUND BALANCE		948,830	426,661	**427,657**	**427,657**	**422,957**		
80-040-3103	MOTOR FUEL TAX	180,853	178,584	**172,500**	**175,100**	**172,000**	**(2,600)**	**(500)**
80-040-3104	TRANSPORTATION RENEWAL	163,964	176,528	**184,800**	**178,500**	**192,900**	**6,300**	**8,100**
80-040-3107	INTERGOVERNMENTAL - GRANTS	9,987	-	**100,000**	-	-	**100,000**	**(100,000)**
80-040-3810	INTEREST INCOME	58,499	24,806	**24,000**	**10,000**	**11,000**	**14,000**	**(13,000)**
80-040-3840	EXPENSE REIMBURSEMENT	-	-		-	-	-	-
80-040-3990	TRANSFERS IN (OUT)	-	-		-	-	-	-
	Total Motor Fuel Revenue	413,303	379,918	**481,300**	**363,600**	**375,900**	**117,700**	**(105,400)**
80-040-8110	CAPITAL OUTLAY - LAND IMPROVEMENTS	935,472	378,922	**486,000**	**550,000**	**675,000**	**(64,000)**	**189,000**
	Total Motor Fuel Capital	935,472	378,922	**486,000**	**550,000**	**675,000**	**(64,000)**	**189,000**
	Net Motor Fuel	(522,169)	996	**(4,700)**	**(186,400)**	**(299,100)**	**181,700**	**(294,400)**

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
ENDING FUND BALANCE		426,661	427,657	422,957	241,257	123,857		
ROADS 1% SALES TAX								
BEGINNING FUND BALANCE					-	1,380,200		
85-040-3104	SALES TAX - 1%	-		1,365,000	1,000,000	1,500,000	-	135,000
85-040-3810	INTEREST INCOME	-		15,000	12,000	45,000	-	30,000
85-040-3890	MISCELLANEOUS	-		200	200	-	-	(200)
	Total Roads 1% Sales Tax Revenue			1,380,200	1,012,200	1,545,000	-	164,800
85-040-8110	CAPITAL OUTLAY - LAND IMPROVEMENTS	-		-	600,000	1,000,000	-	1,000,000
	Total Roads 1% Capital			-	600,000	1,000,000	-	1,000,000
	Net Roads 1%			1,380,200	412,200	545,000	-	(835,200)
ENDING FUND BALANCE				1,380,200	412,200	1,925,200		
ALL FUNDS TOTALS								
	Total Revenue	16,694,075	15,688,367	17,232,522	17,250,600	16,941,900	(18,078)	(290,622)
	Total Expenditures	14,920,174	15,412,195	14,469,700	19,439,450	22,354,600	(4,969,750)	7,884,900
	Net	1,773,901	276,172	2,762,822	(2,188,850)	(5,412,700)	4,951,672	(8,175,522)
EXPENDITURES BY FUND								
	General Fund	9,825,201	8,477,847	8,906,600	10,688,700	10,206,600	(1,782,100)	1,300,000
	Hotel	50,890	32,065	60,000	43,500	359,000	16,500	299,000
	Community Development	5,000	577,357	228,000	1,800,000	2,900,000	(1,572,000)	2,672,000
	RLF	-	46,292	-	290,000	280,000	(290,000)	280,000
	IHDA	35,813	133,337	50,600	274,450	-	(223,850)	(50,600)
	TIF	17,758	573,254	245,600	523,500	874,600	(277,900)	629,000
	TIF 2	24,237	40,759	51,200	43,200	99,900	8,000	48,700
	Capital Projects	602,893	1,707,093	1,029,500	1,661,200	2,329,000	(631,700)	1,299,500
	MFT	935,472	378,922	486,000	550,000	675,000	(64,000)	189,000
	Roads 1% Sales Tax	-	-	-	600,000	1,000,000	-	1,000,000
	Total governmental Funds	11,497,264	11,966,926	11,057,500	16,474,550	18,724,100	(4,817,050)	7,666,600
	Sewer	3,422,910	3,445,269	3,412,200	3,564,900	3,630,500	(152,700)	218,300
		14,920,174	15,412,195	14,469,700	20,039,450	22,354,600	(4,969,750)	7,884,900

Account No	Description	2023 Actual	2024 Actual	2025 Est Actual	2025 Budget	2026 Budget	Est Actual Change from 2025 Budget	Budget Change from 2025 Est Actual
Ending Fund Balance								
	General	4,325,760	5,159,182	5,069,460	4,325,763	5,069,460		
	Hotel	249,544	303,174	327,174	222,568	48,174		
	Community Development	2,367,440	1,903,457	2,595,879	153,457	(204,121)		
	RLF	267,069	237,099	278,069	(44,901)	6,069		
	IHDA	63,041	8,521	43,921	32,571	43,921		
	TIF (Gardner - Blackhawk)	742,159	506,708	572,108	345,208	7,508		
	TIF 2 (Gardner - Park)	10,637	31,162	41,962	42,362	3,562		
	Capital Projects	4,279,929	4,383,121	4,774,021	4,318,321	3,792,521		
	MFT	426,661	427,657	422,957	241,257	123,857		
	Roads 1% Sales Tax	-	-	1,380,200	412,200	1,925,200		
		12,732,239	12,960,081	15,505,751	10,048,806	10,816,151		
	Sewer	11,060,070	11,117,175	10,530,875	10,284,475	9,807,775		
		23,792,309	24,077,256	26,036,626	20,333,281	20,623,926		
TRANSFERS								
	GENERAL FUND	(2,571,000)	(1,283,800)	(835,400)	(865,400)	(189,000)		
	COMMUNITY DEVELOPMENT	-	-	833,422	-	-		
	CAPITAL PROJECTS	2,541,000	1,253,800	835,400	835,400	189,000		
	IHDA	30,000	30,000	-	30,000	-		
	MFT	-	-	-	-	-		
	SEWER	-	-	-	-	-		
		-	-	833,422	-	-		

STATE OF ILLINOIS)
) SS
COUNTY OF WINNEBAGO)

CERTIFICATE OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk of the City of South Beloit, Winnebago County, Illinois, and as such Clerk I am the keeper of the records and files of the City of South Beloit.

I do further certify that the attached and foregoing is a true, full and complete transcript of that portion of the minutes of the meeting of the City Council held on the 1st day of December, 2025, insofar as same relates to the adoption of Ordinance No. 2828 entitled:

> THE BUDGET ORDINANCE OF THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS FOR THE CALENDAR YEAR BEGINNING OF THE 1ST DAY OF JANUARY, 2026 AND ENDING ON THE 31ST DAY OF DECEMBER, 2026.

A true, correct and complete copy of which said Ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

IN WITNESS WHEREOF, I have hereunto set my official signature and corporate seal of the CITY OF SOUTH BELOIT, Winnebago County, Illinois, at City of South Beloit, Illinois, this 1st day of DECEMBER, 2025.

Tracy L. Patrick

Tracy L.Patrick, City Clerk
City of South Beloit,
Winnebago County, Illinois

[SEAL]

CITY OF SOUTH BELOIT CORPORATE SEAL WINNEBAGO COUNTY, ILLINOIS

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

The undersigned, Chief Fiscal Officer of the City of South Beloit, Winnebago County, Illinois, does hereby certify that the estimate of revenues by source, and anticipated to be received by said taxing district, are set forth in the Annual Budget Ordinance as "Revenues", and is a true statement of said estimates.

This certification is made and filed pursuant to the requirements of Public Act 83-881 (35 ILCS 205/162) and on behalf of the City of South Beloit, Winnebago County, Illinois.

Dated this 1st day of December, 2025

Donald L Elliott

Donald L. Elliott, Finance Director

CITY OF SOUTH BELOIT

ORDINANCE NO. 2892

TAX LEVY ORDINANCE

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR CORPORATE PURPOSES FOR THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS

ADOPTED BY THE CITY COUNCIL OF THE CITY OF SOUTH BELOIT

THIS 1st DAY OF December, 2025

Published in pamphlet form by authority of the City Council of the City of South Beloit, Winnebago County, Illinois this 1st day of December, 2025

ORDINANCE NO. 2892

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR CORPORATE PURPOSES FOR THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026.

WHEREAS, the City Council of the City of South Beloit, in Winnebago County, Illinois did pass on December 1st, 2025 a Budget Ordinance for said City for the calendar year beginning January 1, 2026 and ending December 31, 2026, and thereafter caused said Budget Ordinance to be duly published in accordance therewith and that said Ordinance is now effective and on file and recorded in the records of said City; and

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of South Beloit, Winnebago County, Illinois as follows:

SECTION 1. That the amount hereinafter set forth, or so much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the municipality as that property is assessed and equalized for the current year, and for such purposes as: Corporate, Police & Fire Protection, Downstate Police & Fire Pension Funds, Tort Liability and Insurance, Social Security, and Library for the City of South Beloit, Winnebago County, Illinois, for the calendar year beginning January 1, 2026 and ending December 31, 2026.

SECTION 2. That the sum of one million, nine hundred and fourteen thousand dollars ($1,914,000.00) being the total of budget herein legally made which are to be collected from the tax levy of the current calendar year of the City of South Beloit for the following purposes: Corporate, Police and Fire Protection, Downstate Fire and Police Pension Funds, Social Security, Tort Liability and Insurance, and Library budgeted for the calendar year beginning January 1, 2026 and ending December 31, 2026. The specific amounts as levied for the various purposes are as follows:

General Corporate Fund (65 ILCS 5/8-3-1)	$750,000
Fire Protection Fund (65 ILCS 5/11-7-3)	217,000
Downstate Fire Pension Fund (40 ILCS 5/4-118)	23,000
Police Protection Fund (65 ILCS 5/11-1-3)	98,000
Downstate Police Pension Fund (40 ILCS 5/3-125)	265,000
Tort Liability & Insurance Fund (745 ILCS 10/9-107)	205,000
Social Security Fund (40 ILCS 5/21-110)	50,000
Library Fund (75 ILCS 5/3-1)	306,000

SECTION 3. That the summary of the aforesaid levies hereby made in the Ordinance is as follows:

TAX LEVY SUMMARY

General Corporate Fund	$750,000
Fire Protection Fund	217,000
Downstate Fire Pension Fund	23,000
Police Protection Fund	98,000
Downstate Police Pension Fund	265,000
Tort Liability & Insurance Fund	205,000
Social Security Fund	50,000
Library Fund	306,000
TOTAL:	$1,914,000

SECTION 4. That said tax so levied and assessed, be collected and enforced in the same manner and by the same officers, as the state and county taxes, and be paid over by the same officers so collecting same to the City of South Beloit of Winnebago County, Illinois, as provided by law.

SECTION 5. That this Levy Ordinance is adopted pursuant to the procedure set forth in the Illinois Municipal Code.

SECTION 6. That the City Clerk shall make and file with the County Clerk of said County of Winnebago, on or before the last Tuesday in December, a duly certified copy of this Ordinance and that the rate percent be ascertained and the tax aforesaid extended as provided by law.

SECTION 7. To the extent that total amount levied herein exceeds the maximum amount allowed by law as determined by the Winnebago County Clerk, the amount herein levied shall be amended to reflect the maximum levy amount as allowed by law. If the final amount levied is less than is stated herein, the amounts identified for General Corporate purposes or Library Fund identified in this Ordinance shall be reduced as necessary.

SECTION 8. That 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 portion of this Ordinance.

SECTION 9. That this Ordinance shall be in full force and effect after its approval, adoption and publication, as provided by law.

SECTION 10. That the City Clerk is hereby authorized to publish this Ordinance in pamphlet form.

AYES: 5 ABSTAIN: 0

NAYS: 0 ABSENT: 0

ADOPTED THIS 1st DAY OF DECEMBER, 2025, pursuant to a roll call vote.

APPROVED THIS 1st DAY OF DECEMBER, 2025.

Thomas Fitzgerald

Thomas P. Fitzgerald
Mayor - City of South Beloit

ATTEST: Tracy L. Patrick
Tracy Patrick
South Beloit City Clerk

CERTIFICATION

STATE OF ILLINOIS)
) SS
WINNEBAGO COUNTY)

I, THOMAS FITZGERALD, Mayor of the City of South Beloit in the County of Winnebago, State of Illinois, do hereby certify that in the adoption of Ordinance No. 2892 entitled "**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR CORPORATE PURPOSES FOR THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026**" by the City Council of the City of South Beloit and approved by the Mayor as the Presiding Officer of the City of South Beloit on the 1st day of December, 2025, that the requirements of the Illinois Truth in Taxation Act requiring a public hearing and notice thereof were inapplicable as the proposed aggregate amount of tax levy was not more than 105% of the amount of property taxes extended or estimated to be extended for the preceding year, and with any other applicable sections of the Act having been complied with.

IN WITNESS WHEREOF, I have hereunto set my hand this 1st day of December, 2025.

Thomas Fitzgerald

THOMAS P. FITZGERALD, MAYOR

CERTIFICATION

STATE OF ILLINOIS)
) SS
WINNEBAGO COUNTY)

I, TRACY PATRICK, duly appointed City Clerk of the City of South Beloit, Winnebago County, Illinois, do hereby certify that the foregoing is a true copy of an Ordinance adopted by the City Council of the City of South Beloit at a meeting of said Council held on 1st day of December, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of South Beloit this 1st day of December 2025.

Tracy L. Patrick
TRACY PATRICK, CITY CLERK

(SEAL)

CITY OF SOUTH BELOIT
CORPORATE SEAL
WINNEBAGO COUNTY, ILLINOIS

STATE OF ILLINOIS)
) SS
WINNEBAGO COUNTY)

I, TRACY PATRICK, do certify that I am a fully qualified and acting City Clerk of the City of South Beloit, Winnebago County, Illinois, and as such City Clerk I am the keeper of the seal, records and files of the City of South Beloit.

I do further certify that a duly constituted and legally convened meeting of the City Council of the City of South Beloit held on the 1st day of December, 2025, **Ordinance No. 2892, "AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR CORPORATE PURPOSES FOR THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS**, was adopted in full accordance and conformity with the Code of Ordinances of the City of South Beloit and Statutes of the State of Illinois of which a complete and true copy of said Ordinance is attached.

The original record thereof now remaining in my office, and have found the same to be a correct transcript there from and of the whole of such original record.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of South Beloit this 1st day of December, 2025.

Tracy L. Patrick
TRACY PATRICK, CITY CLERK

(SEAL)

CITY OF SOUTH BELOIT
CORPORATE SEAL
WINNEBAGO COUNTY, ILLINOIS

CERTIFICATE OF NEEDS

STATE OF ILLINOIS)
) SS
WINNEBAGO COUNTY)

I, DONALD L. ELLIOTT, Finance Director of the City of South Beloit, Winnebago County, Illinois, hereby certify to the County Clerk that several amounts listed in the attached Levy Ordinance are required to be raised by taxation for the City of South Beloit, totaling $1,914,000.00.

DATED this 1st day of December, 2025.

Donald L Elliott

DONALD L. ELLIOTT, FINANCE DIRECTOR
CITY OF SOUTH BELOIT