FILED - CO. CLERK

DEC 27 2023

LORI GUMMOW

ORDINANCE # 2771

THE ANNUAL BUDGET ORDINANCE OF THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2024 AND ENDING ON THE 31ST DAY OF DECEMBER, 2024.

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 27th day of November, 2023, and the notice of said hearing was given by publication of notice thereof in the Beloit Daily News on November 16, 2023, 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, 2024 and ending December 31, 2024.

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 2023 operating activities as determined by the City's annual audit are to be included in the amounts budgeted for 2024 as a transfer to the Community Development Fund and/or Capital Projects Fund budget for additional projects in 2024 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 4th day of December, 2023, pursuant to a roll call vote by the City Council of the City of South Beloit, Winnebago County, Illinois.

AYES: Hedrington
Morse
Prentice
Fitzgerald

NAYS:

ABSENT: Adleman

APPROVED this 4th day of December, 2023.

Thomas Fitzgerald

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

ATTEST:

Tracy L. Patrick

Tracy L. Patrick, Clerk
City of South Beloit

Published in pamphlet form by order of the City Council on December 4th, 2023.

Tracy L. Patrick

Tracy L. Patrick, Clerk

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 4th day of December, 2023, insofar as same relates to the adoption of Ordinance No. 2771 entitled:

> THE BUDGET ORDINANCE OF THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS FOR THE CALENDAR YEAR BEGINNING OF THE 1ST DAY OF JANUARY, 2024 AND ENDING ON THE 31ST DAY OF DECEMBER, 2024.

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 4th day of DECEMBER, 2023.

Tracy L. Patrick

[SEAL]

Tracy L.Patrick, City Clerk
City of South Beloit,
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 4th day of December, 2023

Donald L Elliott

Donald L. Elliott, Finance Director

Exhibit 1

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
GENERAL FUND								
BEGINNING FUND BALANCE		$ 3,511,185	4,224,162	4,296,492	3,714,162	5,241,192		
GENERAL								
10-001-3010	PROPERTY TAXES - CORPORATE	496,793	521,713	585,000	580,000	633,000	5,000	48,000
10-001-3020	UTILITY TAX - Electric	317,564	349,208	350,000	360,000	360,000	(10,000)	10,000
10-001-3021	UTILITY TAX - Gas	207,508	265,881	260,000	250,000	260,000	10,000	-
10-001-3022	UTILITY TAX - Water	106,732	108,234	117,000	108,000	120,000	9,000	3,000
10-001-3100	INCOME TAX	1,068,374	1,311,834	1,260,000	1,206,000	1,340,000	54,000	80,000
10-001-3101	USE TAX	314,643	323,503	335,000	313,000	340,000	22,000	5,000
10-001-3102	REPLACEMENT TAX	500,852	1,014,745	800,000	624,000	545,000	176,000	(255,000)
10-001-3104	SALES TAX	3,010,349	3,202,580	2,850,000	3,250,000	2,760,000	(400,000)	(90,000)
10-001-3105	TELECOMMUNICATIONS TAX	93,667	92,208	85,000	85,000	80,000	-	(5,000)
10-001-3106	VIDEO GAMING TAX	456,051	523,628	570,000	520,000	540,000	50,000	(30,000)
10-001-3107	GRANT FUNDS	237,245	1,027	-	-	-	-	-
10-001-3109	OTHER INTERGOVERNMENTAL	674	-	1,000	700	1,000	300	-
10-001-3441	FRANCHISE FEES - GAS	17,546	17,546	39,700	17,500	40,000	22,200	300
10-001-3442	FRANCHISE FEES - CABLE	57,554	56,679	55,000	56,000	54,400	(1,000)	(600)
10-001-3810	INTEREST INCOME	7,438	43,960	166,000	100,000	150,000	66,000	(16,000)
10-001-3890	MISCELLANEOUS	229,738	3,820	42,000	1,000	1,000	41,000	(41,000)
	Total General Revenues	7,122,727	7,836,565	7,515,700	7,471,200	7,224,400	44,500	(291,300)
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	35,808	98,000	103,000	101,000	106,000	2,000	3,000
10-010-4270	PART TIME	-		-	-	-	-	-
10-010-4430	IMRF	26,605	19,245		4,800	5,000	(4,800)	5,000
10-010-4510	HEALTH INSURANCE - EMPLOYER	10,678	33,301	36,000	36,300	38,700	(300)	2,700
10-010-4520	HEALTH INSURANCE - EMPLOYEE	(1,318)	(4,665)	(5,400)	(5,500)	(5,500)	100	(100)
	Total Public Affairs Personnel	119,773	193,880	181,600	184,600	192,200	(3,000)	10,600
10-010-5220	COMPUTER SERVICES - EMAILS	6,330	9,994	8,400	7,000	9,000	1,400	600
10-010-5230	ENGINEERING SERVICES	94,932	123,179	150,000	120,000	130,000	30,000	(20,000)
10-010-5250	LEGAL SERVICES	283,429	284,605	300,000	300,000	320,000	-	20,000
10-010-5320	TELEPHONE	4,149	3,136	4,000	5,000	5,000	(1,000)	1,000
10-010-5330	PRINTING & PUBLISHING	1,889	1,402	1,500	2,000	2,000	(500)	500
10-010-5350	ORDINANCE CODIFICATION	8,681	5,368	6,000	6,000	7,000	-	1,000
10-010-5410	DUES	4,997	14,356	6,500	9,500	7,000	(3,000)	500
10-010-5420	TRAINING & TRAVEL EXPENSES	1,981	5,019	3,000	4,000	4,000	(1,000)	1,000
10-010-5440	POLICE & FIRE COMMISSION	10,626	12,917	18,000	16,000	20,000	2,000	2,000
10-010-5450	ZONING MAPS	2,979	2,938	3,200	3,200	3,400	-	200
10-010-5634	REDEVELOPMENT	1,171,289	1,282,657	1,050,000	1,475,000	1,140,000	(425,000)	90,000
10-010-5635	SERVICE CONTRACTS	5,430	-	1,100	3,000	1,500	(1,900)	400
10-010-5690	MISCELLANEOUS	6,679	16,995	3,000	10,000	4,000	(7,000)	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	207,245	40,000	-	-	-	-	-
	Total Public Affairs Contractual	1,835,635	1,827,567	1,579,700	1,985,700	1,677,900	(406,000)	98,200
10-010-6210	OFFICE SUPPLIES	3,026	163	1,000	4,000	2,000	(3,000)	1,000

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
	Total Public Affairs Suppies	3,026	163	1,000	4,000	2,000	(3,000)	1,000
10-010-9001	CONTINGENCY	102	-		101,200	100,000	(101,200)	100,000
10-010-9990	TRANSFERS OUT (in)	1,691,000	2,691,000	1,571,000	1,646,000	1,283,800	(75,000)	(287,200)
	Total Public Affairs Other Uses	1,691,102	2,691,000	1,571,000	1,747,200	1,383,800	(176,200)	(187,200)
	Total Public Affairs Expenditures	3,649,536	4,712,610	3,333,300	3,921,500	3,255,900	(588,200)	(77,400)
	% of General Fund Expenditures	42.00	48.00	37.00	40.00	33.00		
LIABILITY INSURANCE								
10-012-3000	MISCELLANEOUS	-			-	-	-	-
10-012-3011	PROPERTY TAX - LIABILITY INSURANCE	168,292	170,255	167,000	167,000	169,000	-	2,000
10-012-3890	OTHER INCOME - MISCELLANEOUS	1,149	-	-	-	-	-	-
	Total Liability Insurance Revenue	169,441	170,255	167,000	167,000	169,000	-	2,000
10-012-4410	EMPLOYEE INSURANCE	6,355	7,137	7,200	7,700	7,700	(500)	500
	Total Liability Insurance Personnel	6,355	7,137	7,200	7,700	7,700	(500)	500
10-012-5610	LIABILITY INSURANCE	189,436	229,272	286,000	230,000	300,000	56,000	14,000
	Total Liability Insurance Contractual	189,436	229,272	286,000	230,000	300,000	56,000	14,000
	Total Liability Insurance Expenditures	195,791	236,409	293,200	237,700	307,700	55,500	14,500
	% of General Fund Expenditures	2.00	2.00	3.00	2.00	3.00		
	Net Liability Insurance	(26,350)	(66,154)	(126,200)	(70,700)	(138,700)	(55,500)	(12,500)
FICA & MEDICARE								
10-014-3012	PROPERTY TAXES-SOCIAL SECURITY	49,490	50,113	49,100	49,100	49,100	-	-
	Total Social Security Revenues	49,490	50,113	49,100	49,100	49,100	-	-
10-014-4410	SOCIAL SECURITY	54,388	63,137	77,000	71,200	78,200	5,800	1,200
10-014-4420	MEDICARE	32,770	33,834	38,000	39,700	38,700	(1,700)	700
	Total Fica & Medicare	87,158	96,971	115,000	110,900	116,900	4,100	1,900
	% of General Fund Expenditures	1.00	1.00	1.00	1.00	1.00		
	Net Fica & Medicare	(37,668)	(46,858)	(65,900)	(61,800)	(67,800)	(4,100)	(1,900)

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
ACCOUNTS & FINANCE								
10-020-3107	GRANTS	2,349	2,342	2,200	2,200	2,200	-	-
10-020-3210	LIQUOR LICENSE	131,683	181,425	187,200	171,000	180,000	16,200	(7,200)
10-020-3211	LIQUOR - EMPLOYEE REGISTRATION	5,340	6,310	8,100	6,000	6,000	2,100	(2,100)
10-020-3212	TOBACCO LICENSE	7,000	7,000	8,200	7,000	7,000	1,200	(1,200)
10-020-3290	OTHER LICENSES & PERMITS	36,438	69,257	70,000	75,000	70,000	(5,000)	-
10-020-3311	ORDINANCE VIOLATIONS	26,127	24,759	-	-	-	-	-
10-020-3390	ZONING VARIANCES	17,897	10,449	-	-	-	-	-
10-020-3391	ZONING MAPS	3,875	4,568	-	-	-	-	-
10-020-3414	SEWER CERTIFICATIONS	1,840	2,225	1,400	1,800	1,400	(400)	-
10-020-3890	MISCELLANEOUS	1,045	-	-	100	-	(100)	-
	Total Accounting & Finance Revenue	233,594	308,335	277,100	263,100	266,600	14,000	(10,500)
10-020-4110	WAGES - DEPARTMENT HEAD	32,634	33,319	36,500	36,500	38,100	-	1,600
10-020-4170	WAGES - FULL TIME ADMINISTRATIVE	59,026	103,372	67,500	64,500	100,400	3,000	32,900
10-020-4270	WAGES - PART TIME ADMINISTRATIVE	15,321	18,417	2,200	14,000	-	(11,800)	(2,200)
10-020-4510	HEALTH INSURANCE - EMPLOYER	57,938	69,693	45,500	39,300	56,400	6,200	10,900
10-020-4520	HEALTH INSURANCE - EMPLOYEE	(8,641)	(10,568)	(6,900)	(5,900)	(8,100)	(1,000)	(1,200)
10-020-4610	UNIFORMS - FULL TIME	-	-	-	-	2,000	-	2,000
	Total Accounts & Finance Personnel	156,278	214,232	144,800	148,400	188,800	(3,600)	44,000
10-020-5120	MAINTENANCE & REPAIRS - EQUIPMENT	37	348	1,000	2,000	1,000	(1,000)	-
10-020-5130	MAINTENANCE & REPAIRS - VEHICLES	-	-	-	-	-	-	-
10-020-5210	ACTUARY & AUDIT SERVICES	24,000	26,100	23,500	27,200	24,300	(3,700)	800
10-020-5220	COMPUTER SERVICES	37,444	35,437	25,000	31,100	60,000	(6,100)	35,000
10-020-5240	FINANCE DIRECTOR SERVICES	111,600	69,060	74,000	71,400	82,000	2,600	8,000
10-020-5320	TELEPHONE	4,044	4,033	5,000	5,100	5,000	(100)	-
10-020-5420	TRAINING/TRAVEL	-	1,951	1,000	2,500	1,000	(1,500)	-
10-020-5440	DUES	681	235	200	700	200	(500)	-
10-020-5635	SERVICE CONTRACTS	46,314	49,864	16,000	19,100	17,000	(3,100)	1,000
10-020-5690	MISCELLANEOUS	8,743	3,816	4,000	7,000	5,000	(3,000)	1,000
	Total Accounts & Finance Contractual	232,863	190,844	149,700	166,100	195,500	(16,400)	45,800
10-020-6210	OFFICE SUPPLIES	7,359	6,166	6,000	6,000	6,000	-	-
	Total Accounts & Finance Supplies	7,359	6,166	6,000	6,000	6,000	-	-
10-020-8310	FIXED ASSETS	-	5,691	-	-	-	-	-
	Total Accounts & Finance Capital	-	5,691	-	-	-	-	-
	Total Accounts & Finance Expenditures	396,500	416,934	300,500	320,500	390,300	(20,000)	89,800
	% of General Fund Expenditures	5.00	4.00	3.00	3.00	4.00		
	Net Accounts & Finance	(162,906)	(108,599)	(23,400)	(57,400)	(123,700)	34,000	(100,300)
COMMUNITY DEVELOPMENT DEPARTMENT								
10-025-3311	ORDINANCE VIOLATIONS	-	-	10,000	30,000	15,000	(20,000)	5,000
10-025-3390	ZONING VARIANCES	-	-	11,600	7,000	12,000	4,600	400
10-025-3391	ZONING MAPS	-	-	2,200	4,000	4,000	(1,800)	1,800
10-025-3890	MISCELLANEOUS	-	-	-	1,000	-	(1,000)	-
	Total Community Development Revenue	-	-	23,800	42,000	31,000	(18,200)	7,200
10-025-4110	WAGES - DEPARTMENT HEAD	-	-	56,700	56,700	58,400	-	1,700
10-025-4170	WAGES - FULL TIME ADMINISTRATIVE	-	-	30,000	35,400	36,500	(5,400)	6,500
10-025-4270	WAGES - PART TIME ADMINISTRATIVE	-	-	2,500	33,500	-	(31,000)	(2,500)
10-025-4510	HEALTH INSURANCE - EMPLOYER	-	-	35,700	61,500	38,500	(25,800)	2,800
10-035-4520	HEALTH INSURANCE - EMPLOYEE	-	-	(5,400)	(9,300)	(5,500)	3,900	(100)

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
	Total Community Development Personne	-	-	119,500	177,800	127,900	(58,300)	8,400
10-025-5130	MAINTENANCE & REPAIRS - VEHICLES	-	-	1,000	5,000	1,000	(4,000)	-
10-025-5220	COMPUTER SERVICES	-	-	1,000	5,000	500	(4,000)	(500)
10-025-5250	CONSULTING SERVICE	-	-	12,000	-	25,000	12,000	13,000
10-025-5320	TELEPHONE			-	600	1,600	(600)	1,600
10-025-5420	TRAINING & TRAVEL EXPENSES	-	-	1,000	2,000	1,500	(1,000)	500
10-025-5440	DUES	-	-	-	-	400	-	400
10-025-5635	SERVICE CONTRACTS	-	-	-	10,000	500	(10,000)	500
10-025-5690	MISCELLANEOUS	-	-	2,000	2,000	1,000	-	(1,000)
	Total Community Development Contractual	-	-	17,000	24,600	31,500	(7,600)	14,500
10-025-6210	OFFICE SUPPLIES	-	-	1,000	2,000	2,000	(1,000)	1,000
	Total Community Development Supplies	-	-	1,000	2,000	2,000	(1,000)	1,000
	Total Community Development Expenditure	-	-	137,500	204,400	161,400	(66,900)	23,900
	% OF General Fund Expenditures	-	-	2.00	2.00	2.00		
	Net Community Development	-	-	(113,700)	(162,400)	(130,400)	48,700	(16,700)
FIRE DEPARTMENT								
10-030-3013	PROPERTY TAX - FIRE PROTECTION	143,456	127,263	140,000	139,900	228,000	100	88,000
10-030-3014	PROPERTY TAX - FIRE PENSION	88,213	107,218	90,000	91,000	9,000	(1,000)	(81,000)
10-030-3107	INTERGOVERNMENTAL - GRANTS	2,349	2,342	27,200	142,200	-	(115,000)	(27,200)
10-030-3430	AMBULANCE FEES	267,914	257,538	370,000	480,000	400,000	(110,000)	30,000
10-030-3832	DONATIONS	5,000	-	-	-	-	-	-
10-030-3840	INSURANCE REIMBURSEMENTS	654	-	-	-	-	-	-
10-030-3890	FIRE DEPT. - MISCELLANEOUS REV	2,328	18,617	100	1,000	1,000	(900)	900
10-030-3891	SALE OF FIXED ASSETS		11,125	-	-	-	-	-
	Total Fire Department Revenue	509,915	524,102	627,300	854,100	638,000	(226,800)	10,700
10-030-4110	WAGES - DEPARTMENT HEAD	73,511	54,011	-	70,000	-	(70,000)	-
10-030-4140	WAGES - FULL TIME FIREMEN	147,244	85,411	65,000	176,000	160,200	(111,000)	95,200
10-030-4220	PART TIME - FIRE	325,350	422,111	455,000	394,200	525,600	60,800	70,600
10-030-4270	PART TIME - ADMINISTRATIVE	-	898	12,000	15,000	15,500	(3,000)	3,500
10-030-4310	OVERTIME	22,960	23,275	30,000	20,000	30,000	10,000	-
10-030-4450	FIRE PENSION CONTRIBUTION	147,985	172,446	191,000	191,000	191,000	-	-
10-030-4510	HEALTH INSURANCE - EMPLOYER	71,957	27,909	22,200	140,500	62,600	(118,300)	40,400
10-030-4520	HEALTH INSURANCE - EMPLOYEE	(9,507)	(4,542)	(3,400)	(21,100)	(9,000)	17,700	(5,600)
10-030-4610	UNIFORMS - FULL TIME	3,506	1,145	2,000	3,000	3,000	(1,000)	1,000
10-030-4620	UNIFORMS - PART TIME	78	-		-	-	-	-
	Total Fire Department Personnel	783,084	782,664	773,800	988,600	978,900	(214,800)	205,100
10-030-5110	MAINTENANCE & REPAIRS - BUILDING	24,701	12,490	20,000	20,000	32,000	-	12,000
10-030-5120	MAINTENANCE & REPAIRS - EQUIPMENT	34,569	22,005	16,000	14,000	14,000	2,000	(2,000)
10-030-5130	MAINTENANCE & REPAIRS - VEHICLES	50,931	32,991	35,000	40,000	40,000	(5,000)	5,000
10-030-5180	MAINTENANCE & REPAIRS - RADIOS	2,681	1,129	2,500	2,000	-	500	(2,500)
10-030-5280	MEDICAL SERVICES	7,457	7,634	5,000	9,000	6,000	(4,000)	1,000
10-030-5320	TELEPHONE	16,931	16,283	13,000	16,000	14,000	(3,000)	1,000
10-030-5410	DUES	881	971	1,000	1,200	1,500	(200)	500
10-030-5430	TRAINING	11,896	6,177	15,000	10,000	15,000	5,000	-
10-030-5510	UTILITIES - GAS & ELECTRIC	14,657	16,292	17,000	19,000	17,000	(2,000)	-
10-030-5512	UTILITIES - WATER	3,204	3,897	4,000	4,000	4,000	-	-
10-030-5631	AMBULANCE BILLING	27,329	22,679	27,000	25,000	28,000	2,000	1,000
10-030-5635	SERVICE CONTRACTS	35,962	54,880	86,000	86,300	287,000	(300)	201,000
10-030-5810	GRANT	-	15,410	70,000	70,000	70,000	-	-

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
10-030-5690	MISCELLANEOUS	1,555	3,311	2,000	800	800	1,200	(1,200)
	Total Fire Department Contractual	232,754	216,149	313,500	317,300	529,300	(3,800)	215,800
10-030-6120	MAINTENANCE SUPPLIES - EQUIPMENT	787	357	4,000	500	4,000	3,500	-
10-030-6210	OFFICE SUPPLIES	2,117	474	4,500	2,000	4,500	2,500	-
10-030-6230	JANITOR SUPPLIES	3,473	319	1,000	2,000	2,000	(1,000)	1,000
10-030-6240	GAS & OIL	16,109	18,384	15,000	20,000	15,000	(5,000)	-
10-030-6270	MEDICAL SUPPLIES	10,341	9,654	18,000	13,000	15,000	5,000	(3,000)
10-030-6280	PUBLIC EDUCATION	1,554	1,753	1,000	2,000	2,000	(1,000)	1,000
10-030-6290	OTHER SUPPLIES	-	509	2,000	2,000	2,000	-	-
	Total Fire Department Supplies	34,380	31,449	45,500	41,500	44,500	4,000	(1,000)
10-030-8300	FIXED ASSETS	-	5,513	6,000	4,000	7,000	2,000	1,000
10-030-8320	TURN OUT GEAR	14,641	5,758	18,000	20,000	33,000	(2,000)	15,000
	Total Fire Department Capital	14,641	11,271	24,000	24,000	40,000	-	16,000
	Total Fire Department Expenditures	1,064,858	1,041,534	1,156,800	1,371,400	1,592,700	(214,600)	435,900
	% of General Fund Expenditures	12.00	11.00	13.00	14.00	16.00		
	Net Fire Department	(554,944)	(517,433)	(529,500)	(517,300)	(954,700)	(12,200)	(425,200)
POLICE DEPARTMENT								
10-035-3015	PROPERTY TAX - POLICE PROTECTION	11,994	75,171	99,000	93,800	111,000	5,200	12,000
10-035-3016	PROPERTY TAX - POLICE PENSION	348,325	289,342	262,000	265,000	245,000	(3,000)	(17,000)
10-035-3107	INTERGOVERNMENTAL - GRANTS	8,389	6,972	28,200	6,000	30,000	22,200	1,800
10-035-3310	COURT FINES	57,501	59,814	55,000	50,000	45,000	5,000	(10,000)
10-035-3311	ORDINANCE VIOLATIONS	5,935	9,750	10,000	5,000	5,000	5,000	(5,000)
10-035-3312	TOWING PROCESSING FEE	37,750	36,750	43,000	36,000	36,000	7,000	(7,000)

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
10-035-3340	RESTRICTED DRUG ENFORCEMENT	-	5,671	-	-	-	-	-
10-035-3342	SEIZURE - ARTICLE 36 VEHICLES	1,467	(5,863)	-	-	-	-	-
10-035-3345	SEX OFFENDER REGISTRATION	1,500	1,200	1,500	1,500	1,500	-	-
10-035-3452	OVERSIZE/OVERWEIGHT	-	-	2,800	4,000	4,000	(1,200)	1,200
10-035-3832	DONATIONS	10,345	-	-	-	-	-	-
10-035-3840	INSURANCE REIMBURSEMENT	9,851	1,500	31,600	-	-	31,600	(31,600)
10-035-3890	MISCELLANEOUS	4,806	20,595	4,000	4,000	4,000	-	-
10-035-3891	SALE OF FIXED ASSETS	1,440	-	600	-	-	600	(600)
	Total Police Department Revenue	499,303	500,903	537,700	465,300	481,500	72,400	(56,200)
10-035-4110	WAGES - DEPARTMENT HEAD	94,640	96,072	98,400	98,700	102,100	(300)	3,700
10-035-4120	WAGES - DEPUTY CHIEF & SERGEANTS	259,903	256,855	360,000	443,300	462,400	(83,300)	102,400
10-035-4130	WAGES - FULL TIME POLICEMEN	623,565	707,826	678,000	674,700	547,000	3,300	(131,000)
10-035-4170	WAGES - FULL TIME ADMINISTRATIVE	47,697	39,295	34,000	20,000	38,800	14,000	4,800
10-035-4180	WAGES TRAINING	1,623	20,686	20,000	-	-	20,000	(20,000)
10-035-4240	WAGES - PART TIME	1,234	1,055	-	3,000	5,000	(3,000)	5,000
10-035-4310	OVERTIME	83,665	88,575	80,000	70,000	70,000	10,000	(10,000)
10-035-4311	OVERTIME - SERGEANTS	16,226	36,601	41,000	35,000	35,000	6,000	(6,000)
10-035-4440	POLICE PENSION EXPENSE	347,423	294,821	264,100	264,100	250,000	-	(14,100)
10-035-4510	HEALTH INSURANCE - EMPLOYER	268,842	287,454	331,000	338,500	316,400	(7,500)	(14,600)
10-035-4520	HEALTH INSURANCE - EMPLOYEE	(44,501)	(46,600)	(50,000)	(51,800)	(45,200)	1,800	4,800
10-035-4540	UNEMPLOYMENT	-	-	-	-	-	-	-
10-035-4610	UNIFORMS - FULL TIME	8,916	10,601	21,000	15,000	20,000	6,000	(1,000)
	Total Police Department Personnel	1,709,234	1,793,239	1,877,500	1,910,500	1,801,500	(33,000)	(76,001)
10-035-5110	MAINTENANCE & REPAIRS - BUILDING	-	195	-	-	-	-	-
10-035-5120	MAINTENANCE & REPAIRS - EQUIPMENT	11,221	11,940	11,000	8,000	11,000	3,000	-
10-035-5130	MAINTENANCE & REPAIRS - VEHICLES	38,688	19,447	38,000	20,000	24,000	18,000	(14,000)
10-035-5220	COMPUTER SERVICES	4,873	7,094	4,000	9,900	7,000	(5,900)	3,000
10-035-5250	LEGAL SERVICES	20,000	20,021	31,000	22,000	25,000	9,000	(6,000)
10-035-5280	MEDICAL SERVICES	-	552	500	500	500	-	-
10-035-5320	TELEPHONE	15,057	16,298	14,000	18,000	18,000	(4,000)	4,000
10-035-5330	PRINTING & PUBLISHING	573	228	2,500	1,000	2,000	1,500	(500)
10-035-5360	DATA LINE LEASE	3,933	2,150	800	22,000	2,200	(21,200)	1,400
10-035-5410	MEMBERSHIP/DUES	780	870	900	1,000	1,000	(100)	100
10-035-5420	TRAVEL	360	8,043	5,000	2,000	5,000	3,000	-
10-035-5430	TRAINING	3,218	22,775	17,000	23,000	23,000	(6,000)	6,000
10-035-5530	ANIMAL CONTROL SERVICE	20,808	22,513	21,000	23,000	23,000	(2,000)	2,000
10-035-5635	SERVICE CONTRACTS	82,527	126,909	155,000	161,200	157,000	(6,200)	2,000
10-035-5690	MISCELLANEOUS	6,139	8,662	6,000	4,000	6,000	2,000	-
10-035-5810	GRANT EXPENDITURES	-	24,825	-	15,000	6,000	(15,000)	6,000
	Total Police Department Contractual	208,177	292,523	306,700	330,600	310,700	(23,900)	4,000
10-035-6210	OFFICE SUPPLIES	2,971	4,632	5,000	6,000	6,000	(1,000)	1,000
10-035-6240	GAS & OIL	41,595	43,459	44,000	44,000	45,000	-	1,000
	Total Police Department Supplies	44,565	48,091	49,000	50,000	51,000	(1,000)	2,000

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
10-035-8300	CAPITAL OUTLAY - AMMUNITION	15,255	629	3,200	8,000	8,000	(4,800)	4,800
10-035-8410	CAPITAL OUTLAY - GAS MASKS	-	-	-	-	4,000	-	4,000
	Total Police Department Capital	15,255	629	3,200	8,000	12,000	(4,800)	8,800
	Total Police Department Expenditures	1,977,231	2,134,482	2,236,400	2,299,100	2,175,200	(62,700)	(61,201)
	% of General Fund Expenditures	23.00	22.00	25.00	23.00	22.00		
	Net Police Department	(1,477,928)	(1,633,579)	(1,698,700)	(1,833,800)	(1,693,700)	135,100	5,001
PUBLIC WORKS								
10-040-3017	PROPERTY TAX - ROAD & BRIDGE	14,548	18,503	16,000	19,000	19,000	(3,000)	3,000
10-040-3107	INTERGOVERNMENTAL REVENUES - GRAN	2,349	2,342	2,200	2,200	2,200	-	-
10-040-3450	RIGHT OF WAY PERMITS	11,009	6,895	18,000	7,000	10,000	11,000	(8,000)
10-040-3451	STATE HIGHWAY MAINTENANCE	45,293	45,165	46,000	43,000	45,000	3,000	(1,000)
10-040-3452	OVERSIZE/OVERWEIGHT FEES	8,515	3,565	4,000	8,000	4,000	(4,000)	-
10-040-3890	OTHER REVENUES - MISCELLANEOUS	562	1,077	1,000	1,000	1,000	-	-
10-040-3891	SALE OF FIXED ASSETS	5	-	-	-	-	-	-
	Total Public Works Revenue	82,281	77,547	87,200	80,200	81,200	7,000	(6,000)
10-040-4110	WAGES - DEPARTMENT HEAD	50,933	58,835	68,700	68,700	71,100	-	2,400
10-040-4160	WAGES - FULL TIME MAINTENANCE	128,471	153,176	150,000	175,700	173,100	(25,700)	23,100
10-040-4260	WAGES - PART - TIME	-	-	-	-	-	-	-
10-040-4310	OVERTIME	8,688	7,820	10,000	12,000	12,000	(2,000)	2,000
10-040-4510	HEALTH INSURANCE - EMPLOYER	106,125	116,551	115,000	128,800	136,300	(13,800)	21,300
10-040-4520	HEALTH INSURANCE - EMPLOYEE	(15,523)	(17,065)	(16,000)	(19,400)	(19,500)	3,400	(3,500)
10-040-4610	UNIFORMS - FULL TIME	2,198	3,736	7,000	6,000	7,000	1,000	-
	Total Public Works Personnel	280,891	323,052	334,700	371,800	380,000	(37,100)	45,300
10-040-5110	MAINTENANCE & REPAIRS - BUILDING	2,054	312	1,000	5,000	5,000	(4,000)	4,000
10-040-5120	MAINTENANCE & REPAIRS - EQUIPMENT	8,774	7,407	10,000	10,000	10,000	-	-
10-040-5130	MAINTENANCE & REPAIRS - VEHICLES	27,396	23,815	20,000	20,000	20,000	-	-
10-040-5140	MAINTENANCE & REPAIRS - STREETS	2,300	353	14,000	14,000	14,000	-	-
10-040-5141	MAINTENANCE & REPAIRS - TRAFFIC LIGHT	2,424	5,950	3,000	5,000	5,000	(2,000)	2,000
10-040-5150	MAINTENANCE & REPAIRS - SEWER	-	-	-	-	-	-	-
10-040-5160	MAINTENANCE SERVICES - SNOW PLOWIN	16,615	10,335	15,000	15,000	15,000	-	-
10-040-5170	CONTRACTED MOWING	30,026	-	-	-	-	-	-
10-040-5190	MAINTENANCE & REPAIRS - OTHER	-	459	-	500	500	(500)	500
10-040-5191	TREE & STUMP REMOVAL	1,213	4,000	4,500	6,000	6,000	(1,500)	1,500
10-040-5220	COMPUTER SERVICES	-	-	-	500	500	(500)	500
10-040-5280	MEDICAL EXPENSES	1,529	1,189	1,500	1,500	1,500	-	-
10-040-5320	TELEPHONE	4,864	5,278	5,000	5,500	5,500	(500)	500
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	627	8,575	2,000	2,000	4,000	-	2,000
10-040-5510	UTILITIES - GAS & ELECTRIC	64,249	80,009	79,000	79,000	79,000	-	-
10-040-5512	UTILITIES - WATER	939	813	2,300	1,500	1,500	800	(800)
10-040-5630	OTHER CONTRACTUAL - FISHER ROAD	3,500	3,500	3,500	3,500	3,500	-	-
10-040-5635	SERVICE CONTRACTS	2,704	-	-	1,000	500	(1,000)	500
10-040-5690	MISCELLANEOUS	1,533	3,205	2,400	2,400	2,400	-	-
	Total Public Works Contractual	171,747	156,198	164,200	173,900	175,400	(9,700)	11,200

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
10-040-6110	MAINTENANCE SUPPLIES - BUILDINGS & GI	241	905	2,000	2,400	2,400	(400)	400
10-040-6120	MAINTENANCE SUPPLIES - EQUIPMENT	12,102	16,265	20,000	12,000	12,000	8,000	(8,000)
10-040-6130	MAINTENANCE SUPPLIES - VEHICLES	-	1,503	2,000	2,200	2,200	(200)	200
10-040-6140	MAINTENANCE SUPPLIES - STREETS	11,384	8,446	12,000	12,000	12,000	-	-
10-040-6150	MAINTENANCE SUPPLIES - STORM SEWER	-	21	2,500	4,500	4,500	(2,000)	2,000
10-040-6160	SUPPLIES - SALT	126,275	40,468	85,000	110,000	110,000	(25,000)	25,000
10-040-6170	SUPPLIES - SIGNS	1,876	21,175	10,000	10,000	10,000	-	-
10-040-6210	SUPPLIES - OFFICE	678	262	1,000	2,000	2,000	(1,000)	1,000
10-040-6220	OPERATING SUPPLIES	2,474	4,130	2,500	4,500	4,500	(2,000)	2,000
10-040-6230	JANITOR SUPPLIES	1,044	1,828	1,000	3,000	3,000	(2,000)	2,000
10-040-6240	GAS & OIL	17,473	30,438	28,000	28,000	28,000	-	-
10-040-6260	SAFETY	5,085	2,598	2,000	3,000	3,000	(1,000)	1,000
10-040-6690	MISCELLANEOUS	-	-	500	-	500	500	-
	Total Public Works Supplies	178,632	128,040	168,500	193,600	194,100	(25,100)	25,600
	Total Public Works Expenditures	631,270	607,290	667,400	739,300	749,500	(71,900)	82,100
	% of General Fund Expenditures	7.00	6.00	8.00	7.00	8.00		
	Net Public Works	(548,989)	(529,743)	(580,200)	(659,100)	(668,300)	78,900	(88,100)
SANITATION								
10-041-3420	GARBAGE FEES	397,596	400,286	427,200	402,000	440,000	25,200	12,800
	Total Sanitation Revenue	397,596	400,286	427,200	402,000	440,000	25,200	12,800
10-041-5513	SERVICE CHARGES - GARBAGE	404,769	418,987	436,800	422,000	450,000	14,800	13,200
	Total Sanitation Contractual	404,769	418,987	436,800	422,000	450,000	14,800	13,200
	% of General Fund Expenditures	5.00	4.00	5.00	4.00	5.00		
	Net Sanitation	(7,173)	(18,701)	(9,600)	(20,000)	(10,000)	10,400	(400)
PUBLIC PROPERTY								
10-050-3107	INTERGOVERNMENTAL - GRANTS	300,071	53,582	80,000	80,000	317,000	-	237,000
10-050-3820	OTHER INCOME - RENTAL	21,901	21,900	40,000	21,900	40,000	18,100	-
10-050-3840	INSURANCE REIMBURSEMENT	-	-	-	-	-	-	-
10-050-3891	SALE OF FIXED ASSETS	-	5,001	-	-	-	-	-
	Total Public Property Revenue	321,971	80,483	120,000	101,900	357,000	18,100	237,000
10-050-5110	MAINTENANCE & REPAIRS - BUILDING	2,233	29,242	10,000	15,000	15,000	(5,000)	5,000
10-050-5112	MAINTENANCE & REPAIRS - BOULEVARD	-	3,345	5,000	5,000	5,000	-	-
10-050-5141	MAINTENANCE & REPAIRS - TRAFFIC LIGHT	-	-	-	-	-	-	-
10-050-5510	UTILITIES - GAS & ELECTRIC	21,593	20,893	25,000	25,000	27,000	-	2,000
10-050-5512	UTILITIES - WATER	653	1,351	800	-	800	800	-
10-050-5690	MISCELLANEOUS	9,886	37,517	14,000	1,000	16,000	13,000	2,000
10-050-5810	GRANT EXPENDITURES	118,096	67,539	80,000	80,000	317,000	-	237,000
	Total Public Property Contractual	152,460	159,886	134,800	126,000	380,800	8,800	246,000
10-050-8310	Capital Outlay - Buildings	71,607	10,707	-	-	-	-	-
	Total Public Property Capital Outlay	71,607	10,707	-	-	-	-	-
	Total Public Property Expenditures	224,067	170,593	134,800	126,000	380,800	8,800	246,000
	% of General Fund Expenditures	3.00	2.00	2.00	1.00	4.00		
	Net Public Property	97,904	(90,110)	(14,800)	(24,100)	(23,800)	9,300	(9,000)
RECREATION								
10-062-3460	FISHING FEES	7,864	6,087	4,000	6,000	6,000	(2,000)	2,000
10-062-3821	OTHER INCOME - RENTAL	1,215	1,940	3,500	2,000	2,000	1,500	(1,500)

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
10-062-3890	OTHER INCOME - MISCELLANEOUS	-		-	-	-	-	-
	Total Recreation Revenue	9,079	8,027	7,500	8,000	8,000	(500)	500
10-062-4280	WAGES - PART TIME	24,446	25,261	56,000	72,800	75,900	(16,800)	19,900
	Total Recreation Personnel	24,446	25,261	56,000	72,800	75,900	(16,800)	19,900
10-062-5110	MAINTENANCE & REPAIRS - BUILDING	1,990	674	5,000	5,000	5,000	-	-
10-062-5120	MAINTENANCE & REPAIRS - EQUIPMENT	6,945	4,060	4,000	15,000	65,000	(11,000)	61,000
10-062-5290	OTHER PROFESSIONAL SERVICES	-	-	-	40,000	-	(40,000)	-
10-062-5510	UTILITES GAS & ELECTRIC	7,255	10,558	10,000	10,500	10,500	(500)	500
10-062-5512	UTILITIES - WATER	3,904	4,714	3,000	5,000	5,000	(2,000)	2,000
10-062-5690	MISCELLANEOUS	5,504	2,179	4,200	1,800	3,000	2,400	(1,200)
	Total Recreation Contractual	25,598	22,185	26,200	77,300	88,500	(51,100)	62,300
10-062-6230	JANITOR SUPPLIES	1,195	1,030	1,000	1,000	1,000	-	-
	Total Recreation Supplies	1,195	1,030	1,000	1,000	1,000	-	-
	Total Recreation Expenditures	51,239	48,476	83,200	151,100	165,400	(67,900)	82,200
	% of General Fund Expenditures	1.00	-	1.00	2.00	2.00		
	Net Recreation	(42,159)	(40,449)	(75,700)	(143,100)	(157,400)	67,400	(81,700)
	Total General Fund Revenues	9,395,397	9,956,616	9,839,600	9,903,900	9,745,800	(64,300)	(93,800)
	Total General Fund Expenditures	8,682,420	9,884,287	8,894,900	9,903,900	9,745,800	(1,009,000)	850,900
	Net	712,978	72,329	944,700	-	0	944,700	(944,700)
ENDING FUND BALANCE		4,224,162	4,296,492	5,241,192	3,714,162	5,241,192		

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT CLASSIFICATION	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
PERSONNEL	3,167,219	3,436,437	3,610,100	3,973,100	3,869,801	(363,000)	259,701
CONTRACTUAL	3,453,439	3,513,612	3,414,600	3,853,500	4,139,600	(438,900)	725,000
SUPPLIES	269,157	214,940	272,000	298,100	300,600	(26,100)	28,600
DEBT SERVICE	-	-	-	-	-	-	-
CAPITAL	101,503	28,298	27,200	32,000	52,000	(4,800)	24,800
OTHER	1,691,102	2,691,000	1,571,000	1,747,200	1,383,800	(176,200)	(187,200)
TOTAL	8,682,420	9,884,287	8,894,900	9,903,900	9,745,801	(1,009,000)	850,901
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Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
	SUMMARY OF GENERAL FUND EXPENDITURES BY DEPARTMENT							
	PUBLIC AFFAIRS	3,649,536	4,712,610	3,333,300	3,921,500	3,255,900	(588,200)	(77,400)
	LIABILITY INSURANCE	195,791	236,409	293,200	237,700	307,700	55,500	14,500
	FICA & MEDICARE	87,158	96,971	115,000	110,900	116,900	4,100	1,900
	ACCOUNTS & FINANCE	396,500	416,934	300,500	320,500	390,300	(20,000)	89,800
	COMMUNITY DEVELOPMENT	-	-	137,500	204,400	161,400	(66,900)	23,900
	FIRE	1,064,858	1,041,534	1,156,800	1,371,400	1,592,700	(214,600)	435,900
	POLICE	1,977,231	2,134,482	2,236,400	2,299,100	2,175,200	(62,700)	(61,200)
	PUBLIC WORKS	631,270	607,290	667,400	739,300	749,500	(71,900)	82,100
	SANITATION	404,769	418,987	436,800	422,000	450,000	14,800	13,200
	PUBLIC PROPERTY	224,067	170,593	134,800	126,000	380,800	8,800	246,000
	RECREATION	51,239	48,476	83,200	151,100	165,400	(67,900)	82,200
	TOTAL	8,682,420	9,884,287	8,894,900	9,903,900	9,745,801	(1,009,000)	850,901
HOTEL FUND								
BEGINNING FUND BALANCE		309,402	287,478	190,968	281,778	181,468		
12-010-3030	HOTEL TAX	81,466	76,837	75,000	75,000	75,000	-	-
12-010-3107	GRANT FUNDS	-	-	-	550,000	-	(550,000)	-
12-010-3810	INTEREST INCOME	526	2,098	6,500	6,000	6,500	500	-
	Total Hotel Revenues	81,992	78,935	81,500	631,000	81,500	(549,500)	-
12-010-5230	ENGINEERING SERVICES	46,329	-	-	64,000	-	(64,000)	-
12-010-5632	TOURISM PROMOTION	57,587	38,425	41,000	50,000	30,000	(9,000)	(11,000)
12-010-5810	GRANT EXPENDITURES	-	137,020	50,000	625,000	-	(575,000)	(50,000)
	Total Hotel Contractual Services	103,916	175,445	91,000	739,000	30,000	(648,000)	(61,000)
	Net Hotel Fund	(21,924)	(96,511)	(9,500)	(108,000)	51,500	98,500	61,000
ENDING FUND BALANCE		287,478	190,968	181,468	173,778	232,968		
COMMUNITY DEVELOPMENT								
BEGINNING FUND BALANCE		19,153	1,520,462	2,287,919	2,277,562	2,357,000		
13-001-3810	INTEREST INCOME	1,309	15,927	70,000	52,500	60,000	17,500	(10,000)
13-001-3821	OTHER INCOME - RENT	-	1,530	-	-	-	-	-
13-001-3990	TRANSFER IN	1,500,000	750,000	-	690,000	-	(690,000)	-
	Total Community Development Revenue	1,501,309	767,457	70,000	742,500	60,000	(672,500)	(10,000)
13-001-5690	MISCELLANEOUS	-	-	5,000	2,965,000	2,400,000	(2,960,000)	2,395,000
	Total Community Development Contractua	-	-	5,000	2,965,000	2,400,000	(2,960,000)	2,395,000
	Net Community Development	1,501,309	767,457	65,000	(2,222,500)	(2,340,000)	2,287,500	(2,405,000)
ENDING FUND BALANCE		1,520,462	2,287,919	2,352,919	55,062	17,000		

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
TAX INCREMENT FINANCING - Gardner-Blackhawk								
BEGINNING FUND BALANCE		202,410	332,416	504,117	499,116	735,117		
14-001-3018	PROPERTY TAX - TIF	143,152	182,804	229,000	190,000	230,000	39,000	1,000
14-001-3810	INTEREST INCOME	1,001	4,248	20,000	15,000	42,000	5,000	22,000
	Total Tax Increment Financing Other Sour	144,153	187,053	249,000	205,000	272,000	44,000	23,000
14-001-5210	AUDIT SERVICES	3,500	3,500	3,500	3,500	3,500	-	-
14-001-5230	ENGINEERING	-	-	-	10,000	10,000	(10,000)	10,000
14-001-5250	LEGAL	-	-	-	10,000	10,000	(10,000)	10,000
14-001-5634	REDEVELOPMENT	-	-	-	647,500	960,000	(647,500)	960,000
14-001-5691	TIF INCREMENT REIMBURSEMENT	10,647	11,852	14,500	14,000	17,000	500	2,500
	Total Tax Increment Financing Contractual	14,147	15,352	18,000	685,000	1,000,500	(667,000)	982,500
	Net Tax Increment Financing	130,006	171,701	231,000	(480,000)	(728,500)	711,000	(959,500)
ENDING BUND BALANCE		332,416	504,117	735,117	19,116	6,617		
TAX INCREMENT FINANCING - Gardner-Park								
BEGINNING FUND BALANCE		(43,210)	(43,210)	(8,774)	(10,110)	(25,874)		
15-001-3018	PROPERTY TAX - TIF	-	34,160	41,800	40,000	42,000	1,800	200
15-001-3810	INTEREST INCOME	-	276	2,000	1,000	-	1,000	(2,000)
	Total Tax Increment Financing Other Sour	-	34,436	43,800	41,000	42,000	2,800	(1,800)
15-001-5634	REDEVELOPMENT	-	-	-	20,000	-	(20,000)	-
15-001-5691	TIF INCREMENT REIMBURSEMENT	-	-	60,900	10,000	33,600	50,900	(27,300)
	Total Tax Increment Financing Contractual	-	-	60,900	30,000	33,600	30,900	(27,300)
	Net Tax Increment Financing	-	34,436	(17,100)	11,000	8,400	(28,100)	25,500
ENDING FUND BALANCE		(43,210)	(8,774)	(25,874)	890	(17,474)		
MOTOR FUEL TAX FUND								
BEGINNING FUND BALANCE		519,891	453,356	948,830	1,945,356	356,830		
16-040-3103	MOTOR FUEL TAX	179,206	182,773	186,000	193,400	187,000	(7,400)	1,000
16-040-3104	TRANSPORTATION RENEWAL	130,018	136,324	155,000	151,800	164,000	3,200	9,000
16-040-3107	INTERGOVERNMENTAL - GRANTS	192,937	173,371	-	-	-	-	-
16-040-3810	INTEREST INCOME	190	9,669	67,000	30,000	20,000	37,000	(47,000)
16-040-3840	EXPENSE REIMBURSEMENT	6,663	-	-	-	-	-	-
16-040-3990	TRANSFERS IN (OUT)	-	-	-	-	-	-	-
	Total Motor Fuel Revenue	509,015	502,137	408,000	375,200	371,000	32,800	(37,000)
16-040-8110	CAPITAL OUTLAY - LAND IMPROVEMENTS	575,550	6,663	1,000,000	2,320,000	600,000	(1,320,000)	(400,000)
	Total Motor Fuel Capital	575,550	6,663	1,000,000	2,320,000	600,000	(1,320,000)	(400,000)
	Net Motor Fuel	(66,535)	495,474	(592,000)	(1,944,800)	(229,000)	1,352,800	363,000

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
	ENDING FUND BALANCE	453,356	948,830	356,830	556	127,830		
	REVOLVING LOAN FUND							
	BEGINNING FUND BALANCE	260,595	256,478	259,687	258,878	265,787		
17-001-3810	INTEREST - INCOME	58	1,709	6,100	6,000	10,000	100	3,900
17-001-3813	INTEREST - RLF LOANS	56	1,500	-	1,800	1,000	(1,800)	1,000
17-001-3109	OTHER INTERGOVERNMENTAL	-	-	-	-	-	-	-
	Total Revolving Loan Fund Revenue	114	3,209	6,100	7,800	11,000	(1,700)	4,900
17-001-8110	CAPITAL OUTLAY - LAND IMPROVEMENTS	4,231	-	-	200,000	215,000	(200,000)	215,000
	Total Revolving Loan Capital	4,231	-	-	200,000	215,000	(200,000)	215,000
	Net Revolving Loan Fund	(4,117)	3,209	6,100	(192,200)	(204,000)	198,300	(210,100)
	ENDING FUND BALANCE	256,478	259,687	265,787	66,678	61,787		
	ILLINOIS HOUSING DEVELOPMENT AUTHORITY							
	BEGINNING FUND BALANCE	(30,962)	30,936	53,329	50,036	50,036		
18-001-3107	INTERGOVERNMENTAL -GRANTS	108,925	50,145	7,500	326,000	318,500	(318,500)	311,000
18-001-3810	INTEREST INCOME	53	43	50	-	-	50	(50)
18-001-3990	TRANSFERS IN (Out)	30,000	30,000	30,000	30,000	30,000	-	-
	Total IHDA Revenues	138,978	80,188	37,550	356,000	348,500	(318,450)	310,950
18-001-5690	GRANT ADMINISTRATION	-	-	33,000	65,000	30,000	(32,000)	(3,000)
18-001-5810	GRANT EXPENDITURES	77,081	57,795	5,000	326,000	321,000	(321,000)	316,000
	Total IHDA Contractual Services	77,081	57,795	38,000	391,000	351,000	(353,000)	313,000
	Net IHDA	61,897	22,393	(450)	(35,000)	(2,500)	34,550	(2,050)
	ENDING FUND BALANCE	30,936	53,329	52,879	15,036	47,536		
	ENTERPRISE FUND - SEWER							
	BEGINNING FUND BALANCE	13,256,207	12,828,756	11,844,000	12,642,556	11,160,700		
20-041-3107	INTERGOVERNMENTAL - GRANTS	520,568	173,947	2,200	-	2,200	2,200	-
20-041-3410	SEWER CHARGES	2,151,048	2,055,984	2,130,000	2,100,000	2,100,000	30,000	(30,000)

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
20-041-3411	SEWER CONNECTION FEES	43,285	42,430	55,000	10,000	10,000	45,000	(45,000)
20-041-3412	SEWER SPECIAL SERVICES - AXIUM FOOD:	-	-	-	-	-	-	-
20-041-3413	SEWER LINING PROJECTS	-	-	-	-	-	-	-
20-041-3416	PENALTIES	123,376	134,339	120,000	130,000	120,000	(10,000)	-
20-041-3417	ADMIN FEES	92,406	92,616	91,000	17,000	91,000	74,000	-
20-041-3810	INTEREST	24,586	90,158	270,000	275,000	300,000	(5,000)	30,000
20-041-3813	UNREALIZED GAIN (LOSS)	-	(207,537)	-	-	-	-	-
20-041-3890	MISCELLANEOUS RECEIPTS	4,029	1,115	1,300	1,000	1,000	300	(300)
20-041-3891	GAIN ON SALE OF FIXED ASSETS	1,977	(171,213)	-	-	-	-	-
20-041-3990	TRANSFERS IN	-	-	-	75,000	-	(75,000)	-
		2,961,275	2,211,838	2,669,500	2,608,000	2,624,200	61,500	(45,300)
20-041-4110	WAGES - DEPARTMENT HEAD	80,251	80,944	87,200	87,200	90,200	-	3,000
20-041-4160	WAGES - FULL TIME MAINTENANCE	148,506	180,719	165,500	182,200	189,900	(16,700)	24,400
20-041-4170	WAGES - FULL TIME ADMINISTRATIVE	52,040	54,798	58,000	58,000	59,100	-	1,100
20-041-4260	WAGES - PART TIME MAINTENANCE	-	-	-	17,000	16,000	(17,000)	16,000
20-041-4310	OVERTIME	12,223	17,446	18,000	22,600	20,000	(4,600)	2,000
20-041-4410	SOCIAL SECURITY	17,677	20,876	20,400	22,600	23,300	(2,200)	2,900
20-041-4420	MEDICARE	4,134	4,882	5,000	5,300	5,500	(300)	500
20-041-4430	IMRF	(82,510)	12,548	1,500	3,000	3,100	(1,500)	1,600
20-041-4460	PENSION EXPENSE - GASB 68	-	(7,924)	-	-	-	-	-
20-041-4510	HEALTH INSURANCE - EMPLOYER	130,878	151,521	152,800	184,400	156,300	(31,600)	3,500
20-041-4520	HEALTH INSURANCE - EMPLOYEE	(19,216)	(22,032)	(22,900)	(27,700)	(22,300)	4,800	600
20-041-4610	UNIFORMS - FULL TIME	1,189	1,026	3,000	4,000	4,000	(1,000)	1,000
	Total Sewer Personnel	345,172	494,804	488,500	558,600	545,100	(70,100)	56,600
20-041-5110	MAINTENANCE & REPAIRS - BUILDING	837	7,720	8,000	3,000	10,000	5,000	2,000
20-041-5120	MAINTENANCE & REPAIRS - EQUIPMENT	36,125	13,381	36,000	40,000	40,000	(4,000)	4,000
20-041-5130	MAINTENANCE & REPAIRS - VEHICLES	2,801	7,823	1,000	7,500	20,000	(6,500)	19,000
20-041-5150	MAINTENANCE & REPAIRS - SEWER	62,110	1,493	20,000	60,000	30,000	(40,000)	10,000
20-041-5230	ENGINEERING SERVICES	42,500	-	39,000	5,000	39,000	34,000	-
20-041-5250	LEGAL SERVICES	875	875	800	2,000	800	(1,200)	-
20-041-5280	MEDICAL SERVICES	662	658	1,000	600	1,000	400	-
20-041-5310	POSTAGE	27,043	28,526	31,000	33,000	33,000	(2,000)	2,000
20-041-5320	TELEPHONE	63,604	100,139	143,000	100,000	115,000	43,000	(28,000)
20-041-5340	NPDS PERMIT	17,500	17,500	17,500	17,500	17,500	-	-
20-041-5410	DUES	659	727	7,500	2,600	7,500	4,900	-
20-041-5430	TRAINING	1,016	702	5,000	3,500	6,500	1,500	1,500
20-041-5491	BAD DEBT EXPENSE	260,768	-	-	-	-	-	-
20-041-5510	UTILITES - GAS & ELECTRIC	229,552	202,594	230,000	240,000	240,000	(10,000)	10,000
20-041-5512	UTILITIES - WATER	6,567	10,486	4,800	12,000	6,000	(7,200)	1,200
20-041-5540	LABORATORY SERVICES	5,550	5,664	6,500	8,000	10,000	(1,500)	3,500
20-041-5559	OTHER SERVICE CHARGES	1,135	2,190	1,000	1,500	1,500	(500)	500
20-041-5610	LIABILITY INSURANCE	40,000	100,000	100,000	100,000	100,000	-	-
20-041-5633	SLUDGEHAULING	54,600	18,843	12,500	40,000	68,000	(27,500)	55,500
20-041-5635	SERVICE CONTRACTS	42,140	56,885	28,000	88,000	37,500	(60,000)	9,500
20-041-5680	CHARGE CARD FEES	41,748	43,961	54,000	45,000	60,000	9,000	6,000
20-041-5690	MISCELLANEOUS	4,229	3,177	3,000	4,000	4,000	(1,000)	1,000
	Total Sewer Contractual Services	942,022	623,344	749,600	813,200	847,300	(63,600)	97,700

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
20-041-6120	MAINTENANCE SUPPLIES - EQUIPMENT	33,701	85,299	67,000	67,000	67,000	-	-
20-041-6130	MAINTENANCE & REPAIRS - VEHICLES	-	-	-	3,000	3,000	(3,000)	3,000
20-041-6210	OFFICE SUPPLIES	3,682	6,369	4,000	6,500	6,500	(2,500)	2,500
20-041-6211	OPERATING SUPPLIES - LAB	7,949	17,008	17,500	17,500	20,000	-	2,500
20-041-6212	LAB SUPPLIES	7,955	-	-	-	-	-	-
20-041-6220	OPERATING SUPPLIES	1,515	5,387	15,000	5,000	15,000	10,000	-
20-041-6230	JANITORIAL SUPPLIES	6,532	5,649	4,000	5,000	5,000	(1,000)	1,000
20-041-6240	GAS & OIL	4,185	5,723	5,000	10,000	7,500	(5,000)	2,500
20-041-6250	SUPPLIES - CHEMICALS	37,882	26,224	45,000	35,000	55,000	10,000	10,000
20-041-6260	SAFETY SUPPLIES	5,641	9,613	9,200	7,500	10,000	1,700	800
	Total Sewer Supplies	109,043	161,271	166,700	156,500	189,000	10,200	22,300
20-041-7200	INTEREST EXPENSE	527,235	435,243	448,000	510,000	440,000	(62,000)	(8,000)
	Total Sewer Debt Service	527,235	435,243	448,000	510,000	440,000	(62,000)	(8,000)
		13,200						
20-041-9510	DEPRECIATION EXPENSE	1,465,254	1,481,932	1,500,000	1,500,000	1,500,000	-	-
	Total Sewer Capital Outlay	1,465,254	1,481,932	1,500,000	1,500,000	1,500,000	-	-
	Total Sewer Expense	3,388,725	3,196,594	3,352,800	3,538,300	3,521,400	(195,700)	168,600
	Net Sewer	(427,451)	(984,756)	(683,300)	(930,300)	(897,200)	257,200	(213,900)
ENDING FUND BALANCE		12,828,756	11,844,000	11,160,700	11,712,256	10,263,500		
CAPITAL PROJECTS FUND								
BEGINNING FUND BALANCE		733,723	364,494	1,914,498	865,194	1,362,498		
70-001-3107	GRANTS	-	-	-	-	-	-	-
70-001-3990	TRANSFER FROM GF / 2018 Debt Service	161,000	1,911,000	1,541,000	851,000	1,253,800	690,000	(287,200)
	CARRY OVER FROM PREVIOUS YEAR	-	-	-	-	-	-	-
70-001-3891	SALE OF CAPITAL ASSETS	-	55,720	-	-	-	-	-
70-001-3440	FRANCHISE FEE - ELECTRIC	335,008	349,209	350,000	350,000	350,000	-	-
70-001-3810	INTEREST	(176)	9,232	55,000	15,000	75,000	40,000	20,000
	Total Revenues	495,833	2,325,161	1,946,000	1,216,000	1,678,800	730,000	(267,200)
	ACCOUNTS & FINANCE							
70-020-8310	COMPUTER SOFTWARE	-	3,001	-	120,000	130,000	(120,000)	130,000
	FIRE DEPARTMENT							
70-030-8310	COMMAND VEHICLE	-	-	85,000	85,000	-	-	(85,000)
70-030-8311	ENGINE REPLACEMENT	19,984	-	-	-	-	-	-
70-030-8315	FIRE TRUCK/AMBULANCE	502,906	-	-	200,000	420,000	(200,000)	420,000
70-030-8320	SCBA/PLYMO-VENT/Fire Hose	29,808	-	24,000	-	-	24,000	(24,000)
70-030-8330	ALS CARDIAC/Technical Rescue Equipment	-	-	-	-	-	-	-
70-030-8340	POWER LOAD STRETCHER/RADIOS	67,127	-	160,000	160,000	-	-	(160,000)
70-030-8350	BLACK TOP PARKING LOT	-	-	-	-	-	-	-
70-030-8360	AMBULANCE ENGINE/CAD system	-	-	-	-	20,000	-	20,000
70-030-8410	REPLACE ROOF/FLAT with PITCHED	20,728	-	-	-	-	-	-
	Total Fire Department	640,553	-	269,000	445,000	440,000	(176,000)	171,000
	PARKS & RECREATION							

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
70-062-8320	FRISBEE GOLF	-	-	13,000	-	37,000	13,000	24,000
70-062-8320	NEW PARK	42,003	-	-	500,000	500,000	(500,000)	500,000
70-062-8350	2 - MOWERS	-	-	25,000	31,000	32,000	(6,000)	7,000
	Total Parks & Recreation	42,003	-	38,000	531,000	569,000	(493,000)	531,000
	POLICE DEPARTMENT							
70-035-8310	SQUAD CAR	137,220	85,516	176,000	56,000	-	120,000	(176,000)
70-035-8410	LAPTOP REPLACEMENT	-	4,500	-	-	-	-	-
70-035-8410	RIFLES	-	-	-	-	9,000	-	9,000
70-035-8410	SERVER UPGRADE	1,650	-	-	-	-	-	-
		138,870	90,016	176,000	56,000	9,000	120,000	(167,000)
	PUBLIC WORKS							
70-040-8110	LAND IMPROVEMENTS/ROADS		451,525	-	-	600,000	-	600,000
70-040-8310	F250 - 2020: F450 - 2020; F150 - 2022	-	134,445	-	-	-		-
70-040-8320	STREET OPERATIONS BUILDING	-	-	24,000	200,000	-	(176,000)	(24,000)
70-040-8320	NEW HOLLAND TRACTOR & FARRIS MOW	24,742	42,300	-	-	-	-	-
70-040-8320	PLOW FOR GMC	-	7,280	-	-	-	-	-
70-040-8320	HOT PATCH TRAILER	-	22,600	-	-	-	-	-
70-040-8320	WHEEL LOADER	-		191,000	191,000	-	-	(191,000)
70-040-8310	INTERNATIONAL HV507 - 2020	-		-	-	-	-	-
	Total Public Works	24,742	658,151	215,000	391,000	600,000	(176,000)	385,000
	PUBLIC PROPERTY							
70-050-8350	SURVEILLANCE CAMERAS	18,894	23,989	-	20,000	-	(20,000)	-
70-050-8350	CITY HALL PARKING LOT/Warner Electric	-		1,800,000	-	-	1,800,000	(1,800,000)
		18,894	23,989	1,800,000	20,000	-	1,780,000	(1,800,000)
	Total Projects	865,062	775,157	2,498,000	1,563,000	1,748,000	935,000	(750,000)
	Net Capital Projects	(369,229)	1,550,004	(552,000)	(347,000)	(69,200)	(205,000)	482,800
ENDING FUND BALANCE		364,494	1,914,498	1,362,498	518,194	1,293,298		

Account No	Description	2021 Actual	2022 Actual	2023 Est Actual	2023 Budget	2024 Budget	Est Actual Change from 2023 Budget	Budget Change from 2023 Est Actual
ALL FUNDS TOTALS								
	Total Revenue	15,228,067	16,147,029	15,351,050	16,086,400	15,234,800	(735,350)	(116,250)
	Total Expenditures	13,711,132	14,111,293	15,958,600	22,335,200	19,645,299	(6,376,600)	3,686,699
	Net	1,516,934	2,035,737	(607,550)	(6,248,800)	(4,410,499)	5,641,250	(3,802,949)
						12,610,600		
EXPENDITURES BY FUND								
	General Fund	8,682,420	9,884,287	8,894,900	9,903,900	9,745,800	(1,009,000)	850,900
	Hotel	103,916	175,445	91,000	739,000	30,000	(648,000)	(61,000)
	Community Development	-	-	5,000	2,965,000	2,400,000	(2,960,000)	2,395,000
	TIF	14,147	15,352	18,000	685,000	1,000,500	(667,000)	982,500
	TIF 2	-	-	60,900	30,000	33,600	30,900	(27,300)
	MFT	575,550	6,663	1,000,000	2,320,000	600,000	(1,320,000)	(400,000)
	IHDA	77,081	57,795	38,000	391,000	351,000	(353,000)	313,000
	RLF	4,231	-	-	200,000	215,000	(200,000)	215,000
	Capital Projects	865,062	775,157	2,498,000	1,563,000	1,748,000	935,000	(750,000)
	Total governmental Funds	10,322,407	10,914,699	12,605,800	18,796,900	16,123,900	(6,191,100)	3,518,100
	Sewer	3,388,725	3,196,594	3,352,800	3,538,300	3,521,400	(185,500)	168,600
		13,711,132	14,111,293	15,958,600	22,335,200	19,645,299	(6,376,600)	3,686,699
Ending Fund Balance								
	General	4,224,164	4,296,492	5,241,192	3,714,162	5,241,192		
	Hotel	287,479	190,968	181,468	173,778	232,968		
	Community Development	1,520,462	2,287,919	2,352,919	55,062	17,000		
	TIF (Gardner - Blackhawk)	332,416	504,117	735,117	19,116	6,617		
	TIF 2 (Gardner - Park)	(43,210)	(8,774)	(25,874)	890	(17,474)		
	MFT	453,356	948,830	356,830	556	127,830		
	IHDA	30,936	53,329	52,879	15,036	47,536		
	RLF	256,478	259,687	265,787	66,678	61,787		
	Capital Projects	364,493	1,914,498	1,362,498	518,194	1,293,298		
	Sewer	12,828,754	11,844,000	11,160,700	11,712,256	10,263,500		
		20,255,328	22,291,065	21,683,515	16,275,728	17,274,253		
	Net change	1,516,934	2,035,737	(607,549)	(6,015,337)	(4,409,262)		
TRANSFERS								
	GENERAL FUND	(1,691,000)	(2,691,000)	(1,571,000)	(1,646,000)	(1,283,800)		
	COMMUNITY DEVELOPMENT	1,500,000	750,000	-	690,000	-		
	CAPITAL PROJECTS	161,000	1,911,000	1,541,000	851,000	1,253,800		
	IHDA	30,000	30,000	30,000	30,000	30,000		
	MFT	-	-	-	-	-		
	SEWER	-	-	-	75,000	-		
		-	-	-	-	-		