

# CITY OF SYCAMORE



**POLICE DEPARTMENT**



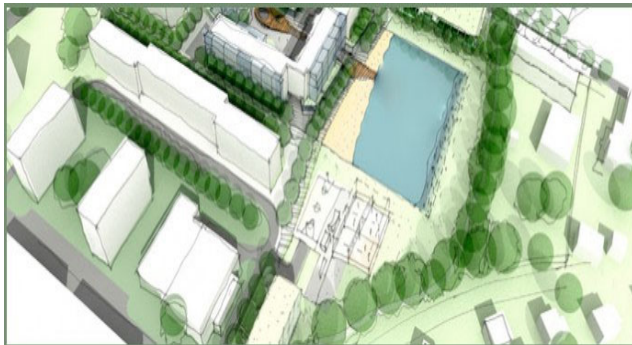
**FIRE DEPARTMENT**

**CITY ADMINISTRATION**



**FINANCE DEPARTMENT**

**COMMUNITY DEVELOPMENT DEPARTMENT**



**PUBLIC WORKS DEPARTMENT**



## 2025 BUDGET BOOK

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## **BUDGET MESSAGE**

TO: The Honorable Steve Braser, Mayor  
Sycamore City Council

FROM: Michael Hall, City Manager

DATE: January 1, 2025

RE: 2025 Budget

The 2025 Annual Budget covers the period from January 1, 2025, through December 31, 2025. This document presents a comprehensive overview of the General Fund, along with all City capital, special, and debt service funds, combining numerical data and narrative explanations for clarity and reference.

Our budget supports a wide range of services and programs that our residents rely on and deserve. Public safety remains our top priority, representing the largest share of the budget. Thanks to careful fiscal management, both the Police and Fire Departments are able to invest in new technology, enhance training resources, and provide staff with the necessary tools to address public safety challenges. A key investment in this year's budget is the construction of a new Fire Station 1, estimated to cost \$10.5 million, which will be located at 1351 South Prairie Dr.

I am also pleased to report that we have maintained a flat property tax levy. By not utilizing the full allowable increase, we have kept thousands of dollars in the hands of our residents and business owners.

Our ongoing efforts to grow the local economy and strengthen neighborhoods remain a priority. As we continue with our day-to-day operations and long-term planning, we appreciate the support of our residents and the many community organizations working alongside us to move Sycamore forward.

The General Fund expenditure budget totals \$26,613,513. This is balanced by anticipated revenues of \$26,614,329. The unaudited starting fund balance for the General Fund as of January 1, 2025, is \$19,712,495, which represents 74.07% of the planned operating expenditures.

The City's estimated equalized assessed valuation (EAV) for 2024, payable in 2025, is \$690,814,142. This represents an increase of approximately \$81.2 million over the previous year, driven by a rebound in housing values and new construction in residential, commercial, and industrial developments.

## **BUDGET MESSAGE**

The breakdown of operating revenues and expenditures are shown in the charts on pages 17 and 20.

General Fund operating expenditures continue to be carefully managed to align with general revenues. Key points include:

- No new positions were added.
- Personnel expenses (including wages, salaries, FICA, Medicare, IMRF, and Police and Fire Pension contributions) account for 47.28%, nearly half of the overall General Fund budget.
- When combined with the cost of insurance coverage (health, life, workers' compensation, and liability), employee-related costs total 59.34% of planned General Fund expenditures.
- The General Fund's pension obligations include the Police, Fire, and IMRF pension plans (excluding personnel assigned to the Water and Sewer Funds). The current funding percentages for these pensions are: Police Pension Fund at 63.18%, Fire Pension Fund at 58.3%, and IMRF at 97.7%. The City continues to fund the minimum required contribution as calculated annually by an independent actuary.

In addition to standard operating expenditures, other significant General Fund expenditures include:

- \$2.5 million transfer from fund balance to partially fund Fire Station 1.
- \$650,000 allocation for sales tax rebates.
- \$40,000 allocation for supporting Chamber of Commerce and DeKalb County Visitors Bureau initiatives, which reduces the incoming transfer from the Hotel/Motel Tax Fund.

The City Council remains committed to capital infrastructure improvements, particularly addressing community concerns about deteriorating streets. This commitment is supported by previous fiscal measures, such as segregating capital funds from operational funds, ensuring that funds are used in alignment with community expectations.

The Capital Improvement Program (CIP) identifies \$24,024,500 in funded projects, with dedicated revenue sources, none of which require tax increases. Highlights of the capital program include:

- Fire Station 1: \$10,500,000 (General Fund)
- Annual street maintenance program: \$2,785,000  
(Street Maintenance Fund, Motor Fuel Tax Fund, Sales Tax Fund)
- Sidewalk removal and replacement as part of the Street Maintenance Program: \$115,000  
(Capital Improvement Fund)
- Construction improvements: \$9,175,000 (Water Fund, Sewer Fund)
- Vehicle and equipment replacements: \$1,449,500 (Various Funds)

The Capital Improvement Program including brief descriptions for each expenditure can be referenced in the Capital Improvement Plan section of this document.

# CITY OF SYCAMORE

INCORPORATED 1858

## ELECTED OFFICIALS

Hon. Steve Braser, Mayor

Mary Kalk, City Clerk

Alan Bauer, Alderperson, First Ward  
 Chuck Stowe, Alderperson, Second Ward  
 Jeff Fischer, Alderperson, Third Ward  
 Benjamin Bumpus, Alderperson, Fourth Ward

Alicia Cosky, Alderperson, First Ward  
 Pete Paulsen, Alderperson, Second Ward  
 Nancy Copple, Alderperson, Third Ward  
 Virginia Sherrod, Alderperson, Fourth Ward

## USING THE BOOK

The 2025 City Budget Book is a financial plan that aligns proposed City services for the year with the estimated means of financing. It is designed to meet accounting, legal, and management requirements.

The budget includes fifty-four (54) operating budgetary units. These units may refer to entire departments (e.g., the Police Department) or divisions within a department (e.g., the Street Division of Public Works). Some units are grouped by fund, such as the Library Fund, while others, like the Fire Department, are part of a broader fund (e.g., the General Fund). Additionally, departments such as Community Development and Public Works may span multiple funds, including both the General Fund and other funds. An accounting fund, such as the 911 Communications Fund, can also function as a department, while the Water Fund is an example of a division within a department.

### CITY DEPARTMENTS

	ELECTED OFFICIALS
	ADMINISTRATION
	HUMAN RESOURCES
	FINANCE
	GENERAL FUND SUPPORT
	POLICE
	FIRE
	COMMUNITY DEVELOPMENT
	ENGINEERING
	PUBLIC WORKS
	PUBLIC WORKS - WATER
	PUBLIC WORKS - SEWER

### FUND TYPES & PURPOSE

	GENERAL FUND	Taxes to fund daily operations of the City
	ENTERPRISE FUND - WATER	Self-supporting fund provides water to City
	ENTERPRISE FUND - SEWER	Self-supporting fund processes sewage for City
	SPECIAL REVENUE FUNDS	Taxes and fees to support specific programs
	FIDUCIARY FUNDS	Funds held and managed for city-related parties
	DEBT SERVICE FUNDS	Funds to retire loans and bonds issued

### WHICH FUNDS ARE WHICH TYPE?

	GENERAL FUND	10101
	ENTERPRISE FUND - WATER	20601
	ENTERPRISE FUND - SEWER	20602
	SPECIAL REVENUE FUNDS	10203, 10204, 10205, 10206, 10207, 10208, 10209, 10210, 10211, 10212, 10213, 10214, 10401, 10402, 10403, 20611, 20612
	FIDUCIARY FUNDS	30801, 30802, 31101, 31102
	DEBT SERVICE FUNDS	10301

## WHERE THE MONEY COMES FROM

The City's budget is primarily funded through the activities of residents and businesses within the City. However, due to the way property, sales, and other taxes are administered, the City receives funds from various sources throughout the fiscal year. Below is a list of many (though not all) of the ways the City collects taxes and fees paid by residents, businesses, and visitors:



### FROM THE STATE OF ILLINOIS

- Allocation of state income taxes, distributed to municipalities across the state (Fund 10101)101)
- Allocation of a portion of the state cannabis tax, distributed to municipalities across the state (Fund 10101)
- Allocation of the state motor fuel tax, based on sales of gasoline and diesel fuel by local merchants (Fund 10203)
- Allocation of the state Personal Property Replacement Tax (PPRT) (Funds 10101, 30801, 30802)
- Payments to the City for services used by State of Illinois offices and facilities located in the City (Fund 10101)

### FROM THE COUNTY OF DEKALB

- Distribution of property taxes collected by the County on behalf of the City (Funds 10101, 10204, 30801, and 30802)
- Payments to the City for services used by County offices and facilities located in the City (Funds 10101, 20601, 20611, 20602, 20612)

### FROM THE SYCAMORE SCHOOL DISTRICT

- Payments to the City for school resource officers and the District's portion of the crossing guard program (Fund 10101)

### FROM THE CITY OF DEKALB

- Inter-governmental property tax-sharing agreement payments to the City (Fund 10101)

### FROM BUSINESSES LOCATED IN THE CITY

- Licenses and permits (Fund 10101)
- Water and sewer fees (Funds 20601, 20611, 20602, 20612)
- Fines for violation of City ordinances (Fund 10101)
- Refuse collection fees (Fund 10101)
- Rental payments for use of retail and office space in City Center (Fund 10101)

### FROM RESIDENTS DIRECTLY

- Water and sewer fees (Funds 20601, 20611, 20602, 20612)
- Refuse collection fees (Fund 10101)
- Ambulance service fees (Fund 10101)
- Licenses and permits (Fund 10101)
- Fines for violation, including violation of motor vehicle laws, of City ordinances (Fund 10101)
- Parking meter fees (Fund 10101)
- Parking tickets (Fund 10101)

### FROM CONSUMERS & VISITORS TO THE CITY

- Sales taxes, collected by businesses and remitted to the State, which returns the City's portion of the tax to the City (Fund 10101)
- Restaurant and bar taxes collected by businesses and remitted to the City (Fund 10101)
- Hotel and motel taxes collected by businesses and remitted to the City (Fund 10205)
- Locally-generated gasoline taxes collected by businesses and remitted to the City (Fund 10101)
- Fines for violation, including violation of motor vehicle laws, of City ordinances (Fund 10101)
- Parking meter fees (Fund 10101)

### FROM NEW RESIDENTS / NEW CONSTRUCTION

- Impact fees collected from builders (Fund 10101)
- Transfer taxes from people living outside the City to move to the City (Fund 31101)



## FUND-BY-FUND SUMMARY -- INCOME STATEMENTS AND FUND BALANCES

### INCOME STATEMENTS

#### REVENUES

	FUND 10101 GENERAL	FUND 10203 MOTOR FUEL	FUND 10204 ROAD/BRDG	FUND 10205 HOTEL TAX	FUND 10206 FOR. FIRE INS.	FUND 10207 DOWNTN DEV.	FUND 10208 TIF 1	FUND 10209 TIF 2	FUND 10210 SALES TAX DIST	FUND 10211 EMPL. BEN.
B4010 PROPERTY TAXES	2,412,354	-	-	-	-	-	-	50,000	-	-
B4020 SALES/USE TAXES	10,767,240	850,000	92,500	-	-	-	-	-	-	-
B4030 LICENSES	41,800	-	-	-	-	-	-	-	-	-
B4040 INTERGOVERNMENTAL	3,874,000	-	-	-	-	-	-	-	-	-
B4050 SERVICE CHARGES	2,142,925	-	-	-	-	-	-	-	-	-
B4060 FINES/FEES	2,260,900	-	-	-	-	-	-	-	-	-
B4070 OTHER	1,093,772	45,000	-	130,000	63,010	180	-	-	3,600	-
B4080 TRANSFERS IN	4,021,338	-	-	-	-	44,700	-	-	-	-
<b>TOTAL REVENUES</b>	<b>26,614,329</b>	<b>895,000</b>	<b>92,500</b>	<b>130,000</b>	<b>63,010</b>	<b>44,880</b>	<b>-</b>	<b>50,000</b>	<b>3,600</b>	<b>-</b>

#### EXPENSES

B5000 PERSONNEL	15,793,451	-	-	-	-	-	-	-	-	-
B5100 CONTRACTUAL SERVICES	6,090,245	1,400,000	-	1,500	20,000	50,000	-	45,000	106,000	-
B5200 SUPPLIES	1,080,317	-	-	1,500	5,000	10,000	-	-	33,000	-
B5300 OTHER	-	-	-	4,000	-	20,000	-	-	-	-
B5600 CAPITAL IMPROVEMENTS	1,149,500	400,000	-	-	-	-	-	5,000	180,000	-
B5900 TRANSFERS OUT	2,500,000	-	90,000	120,700	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>26,613,513</b>	<b>1,800,000</b>	<b>90,000</b>	<b>127,700</b>	<b>25,000</b>	<b>80,000</b>	<b>-</b>	<b>50,000</b>	<b>319,000</b>	<b>-</b>

<b>NET SURPLUS/(DEFICIT)</b>	<b>816</b>	<b>(905,000)</b>	<b>2,500</b>	<b>2,300</b>	<b>38,010</b>	<b>(35,120)</b>	<b>-</b>	<b>-</b>	<b>(315,400)</b>	<b>-</b>
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### FUND BALANCE

	FUND 10101 GENERAL	FUND 10203 MOTOR FUEL	FUND 10204 ROAD/BRDG	FUND 10205 HOTEL TAX	FUND 10206 FOR. FIRE INS.	FUND 10207 DOWNTN DEV.	FUND 10208 TIF 1	FUND 10209 TIF 2	FUND 10210 SALES TAX DIST	FUND 10211 EMPL. BEN.
Opening Fund Balance, unaudited, 1/1/25	19,712,495	1,721,972	66,061	166,236	92,315	6,703	107,764	(649,984)	1,284,660	166,527
Add/(subtract) net surplus/(deficit)	816	(905,000)	2,500	2,300	38,010	(35,120)	-	-	(315,400)	-
<b>Ending Fund Balance, estimated, 12/31/25</b>	<b>19,713,311</b>	<b>816,972</b>	<b>68,561</b>	<b>168,536</b>	<b>130,325</b>	<b>(28,417)</b>	<b>107,764</b>	<b>(649,984)</b>	<b>969,260</b>	<b>166,527</b>

## FUND-BY-FUND SUMMARYS -- INCOME STATEMENTS AND FUND BALANCES

### INCOME STATEMENTS

#### REVENUES

	FUND 10212 STREET MAIN.	FUND 10213 RADIUM DEC.	FUND 10301 DEBT SERV	FUND 10401 CAPITAL IMP.	FUND 10402 PUB. BLDGS.	FUND 10403 FIRE STAT. 1	FUND 20601 WATER	FUND 20602 SEWER	FUND 20611 WATER IMP.	FUND 20612 SEWER IMP.
B4010 PROPERTY TAXES	-	-	-	-	-	-	-	-	-	-
B4020 SALES/USE TAXES	1,800,000	-	-	750,000	-	-	-	-	-	-
B4030 LICENSES	-	-	-	-	-	-	-	-	-	-
B4040 INTERGOVERNMENTAL	-	-	-	-	-	-	6,500	2,000	-	-
B4050 SERVICE CHARGES	-	-	-	-	-	-	2,782,470	3,782,700	-	-
B4060 FINES/FEES	-	-	-	-	-	8,000,000	1,562,850	2,500	120,000	160,000
B4070 OTHER	500	100	100	200,500	9,600	220,000	6,250	40,000	6,000	20,000
B4080 TRANSFERS IN	-	-	1,721,147	-	-	2,500,000	-	140,000	-	-
<b>TOTAL REVENUES</b>	<b>1,800,500</b>	<b>100</b>	<b>1,721,247</b>	<b>950,500</b>	<b>9,600</b>	<b>10,720,000</b>	<b>4,358,070</b>	<b>3,967,200</b>	<b>126,000</b>	<b>180,000</b>

#### EXPENSES

B5000 PERSONNEL	-	-	-	-	-	-	631,968	1,066,477	-	-
B5100 CONTRACTUAL SERVICES	185,000	-	-	375,000	45,500	-	1,358,870	622,018	-	-
B5200 SUPPLIES	-	1,000	-	10,000	-	-	1,157,410	383,300	-	-
B5300 OTHER	-	-	1,721,148	-	-	-	10,000	-	-	-
B5600 CAPITAL IMPROVEMENTS	1,501,000	-	-	60,000	-	10,500,000	300,000	640,000	21,000	277,000
B5900 TRANSFERS OUT	347,000	-	-	500,000	-	-	778,450	1,241,035	-	350,000
<b>TOTAL EXPENSES</b>	<b>2,033,000</b>	<b>1,000</b>	<b>1,721,148</b>	<b>945,000</b>	<b>45,500</b>	<b>10,500,000</b>	<b>4,236,698</b>	<b>3,952,830</b>	<b>21,000</b>	<b>627,000</b>

<b>NET SURPLUS/(DEFICIT)</b>	<b>(232,500)</b>	<b>(900)</b>	<b>99</b>	<b>5,500</b>	<b>(35,900)</b>	<b>220,000</b>	<b>121,372</b>	<b>14,370</b>	<b>105,000</b>	<b>(447,000)</b>
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### FUND BALANCE

	FUND 10212 STREET MAIN.	FUND 10213 RADIUM DEC.	FUND 10301 DEBT SERV	FUND 10401 CAPITAL IMP.	FUND 10402 PUB. BLDGS.	FUND 10403 FIRE STAT. 1	FUND 20601 WATER	FUND 20602 SEWER	FUND 20611 WATER IMP.	FUND 20612 SEWER IMP.
Opening Fund Balance, unaudited, 1/1/25	3,073,813	16,200	1,805,141	1,962,809	528,744	(521,233)	11,123,440	16,071,809	511,448	6,294,077
Add/(subtract) net surplus/(deficit)	(232,500)	(900)	99	5,500	(35,900)	220,000	121,372	14,370	105,000	(447,000)
<b>Ending Fund Balance, estimated, 12/31/25</b>	<b>2,841,313</b>	<b>15,300</b>	<b>1,805,240</b>	<b>1,968,309</b>	<b>492,844</b>	<b>(301,233)</b>	<b>11,244,812</b>	<b>16,086,179</b>	<b>616,448</b>	<b>5,847,077</b>

## FUND-BY-FUND SUMMARYS -- INCOME STATEMENTS AND FUND BALANCES

### INCOME STATEMENTS

#### REVENUES

	FUND 30801 POLICE PEN.	FUND 30802 FIRE PEN.	FUND 31101 TRANSFER TAX	FUND 31102 PUB. IMP.						TOTAL ALL FUNDS
B4010 PROPERTY TAXES	581,724	791,882	-	-						3,835,960
B4020 SALES/USE TAXES	-	-	-	-						14,259,740
B4030 LICENSES	-	-	-	-						41,800
B4040 INTERGOVERNMENTAL	46,400	63,100	-	-						3,992,000
B4050 SERVICE CHARGES	-	-	-	-						8,708,095
B4060 FINES/FEES	-	-	-	-						12,106,250
B4070 OTHER	950,000	920,000	-	50						3,708,662
B4080 TRANSFERS IN	-	-	115,000	-						8,542,185
<b>TOTAL REVENUES</b>	<b>1,578,124</b>	<b>1,774,982</b>	<b>115,000</b>	<b>50</b>						<b>55,194,692</b>

#### EXPENSES

B5000 PERSONNEL	1,518,200	1,718,480	-	-						20,728,576
B5100 CONTRACTUAL SERVICES	53,000	54,000	115,000	-						10,521,133
B5200 SUPPLIES	-	-	-	-						2,681,527
B5300 OTHER	-	-	-	-						1,755,148
B5600 CAPITAL IMPROVEMENTS	-	-	-	-						15,033,500
B5900 TRANSFERS OUT	-	-	-	-						5,927,185
<b>TOTAL EXPENSES</b>	<b>1,571,200</b>	<b>1,772,480</b>	<b>115,000</b>	<b>-</b>						<b>56,647,069</b>

<b>NET SURPLUS/(DEFICIT)</b>	<b>6,924</b>	<b>2,502</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,452,377)</b>
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### FUND BALANCE

	FUND 30801 POLICE PEN.	FUND 30802 FIRE PEN.	FUND 31101 TRANSFER TAX	FUND 31102 PUB. IMP.						TOTAL ALL FUNDS
Opening Fund Balance, unaudited, 1/1/25	20,498,244	21,705,006	481,364	(190,313)						106,035,298
Add/(subtract) net surplus/(deficit)	6,924	2,502	-	50						(1,452,377)
<b>Ending Fund Balance, estimated, 12/31/25</b>	<b>20,505,168</b>	<b>21,707,508</b>	<b>481,364</b>	<b>(190,263)</b>						<b>104,582,921</b>

## **ASSUMPTIONS**

### **REVENUES**

- ★ No increase in additional property tax revenues through the approved 2024 levy
- ★ An anticipated increase of \$1 million in sales/use tax revenues, driven by higher consumer spending.
- ★ Increased ambulance user fees to better reflect actual charges. At the same time, the budget now accounts for contractual discounts taken by insurance companies when reimbursing for ambulance services, providing a more accurate estimate of net revenue.
- ★ A reduced estimate for investment (interest) income, as the city's portfolio of certificates of deposit will be renewed at lower rates compared to 2024.
- ★ The city has maintained the required transfer from the Hotel/Motel Tax Fund (10205) to the Downtown Development Fund (10207) to support City Council's funding request for the Chamber of Commerce and Visitors Bureau.

### **EXPENSES**

- ★ Salaries for all unionized employees have been increased according to their respective bargaining agreements with AFSCME, the Fraternal Order of Police, and the International Association of Fire Fighters, including all step increases and cost-of-living adjustments.
- ★ The city's staffing model, covering all positions (union and non-union, full-time and part-time), has been incorporated into the final budget proposal for adoption. Approval of this budget will also approve the salaries outlined in the supporting schedules found on pages 97-99
- ★ The budget for employee health insurance has been increased by 2% to account for rising healthcare costs for city employees.
- ★ The budget for technological improvements has been increased.
- ★ Most line-item expenses have been budgeted at levels similar to the 2024 budget. The impact of supply chain disruptions and inflation has not been accounted for in departmental budgets, which could present challenges for department heads as they manage limited resources during periods of inflation.
- ★ Gasoline budgets, which are essential for police, fire, and public works, have been set lower or maintained at prior-year levels. However, the impact of inflation on motor fuel costs will affect all departments with vehicles and may necessitate mid-year budget adjustments to reallocate funds or request additional funding.



**10101 GENERAL FUND**

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>					
<b>PROPERTY TAXES</b>					
40100	GENERAL OPERATING	2,351,690	2,055,179	2,206,977	2,055,179
40103	POLICE PENSION	580,213	-	-	-
40104	FIRE PENSION	789,822	-	-	-
40105	SCHOOL CROSSING	19,990	20,000	19,960	20,000
40106	IMRF	155,783	332,402	180,603	337,175
	<b>PROPERTY TAXES TOTAL</b>	<b>3,897,499</b>	<b>2,407,581</b>	<b>2,407,540</b>	<b>2,412,354</b>
<b>SALES/USE TAXES</b>					
40150	LOCAL USE TAX	4,148,161	6,165,168	6,165,168	6,060,080
40151	HOME RULE SALES TAX	2,047,163	3,159,436	3,159,436	3,060,080
40152	RESTAURANT & BAR TAX	1,025,086	1,608,202	1,608,202	1,467,080
40153	TELECOMM TAX	122,506	213,610	182,716	180,000
40618	TOWNSHIP ROAD/BRIDGE TAX	-	-	51,367	-
	<b>SALES/USE TAXES TOTAL</b>	<b>7,342,915</b>	<b>11,146,416</b>	<b>11,166,889</b>	<b>10,767,240</b>
<b>LICENSES</b>					
41200	LIQUOR	108,313	69,527	113,370	33,000
41225	VIDEO GAME LICENSE	21,352	26,651	30,428	6,000
41230	BED & BREAKFAST LICENSE	100	-	100	-
41231	BODY ART ESTABLISHMENT LICENSE	175	-	100	-
41236	GARBAGE/REFUSE LICENSE	6,000	-	5,000	-
41238	TOBACCO LICENSE	4,000	-	5,576	-
43263	ELECTRICAL REGISTRATION	3,957	4,971	4,400	2,800
	<b>LICENSES TOTAL</b>	<b>143,897</b>	<b>101,149</b>	<b>158,974</b>	<b>41,800</b>
<b>INTERGOVERNMENTAL</b>					
40158	LOCAL GOVT GRANTS	21,463	-	-	-
40602	FEDERAL GOVERNMENT PASS THRU	3,490	-	7,286	-
40611	STATE INCOME AND MISC TAX	1,994,756	3,154,753	3,154,753	3,335,000
40614	STATE DIRECT GRANTS	-	283,768	283,768	157,000
40615	PERS PROP REPLACEMENT TAX	283,446	359,066	359,066	192,000
40616	SYCAMORE SCHOOLS DIST 427	194,885	132,250	105,516	155,000
40617	SYCAMORE/DEKALB AGMT	-	28,638	25,014	35,000
40733	CIRCUIT CLERK DRUG/DUI	-	-	12	-
40734	CIRCUIT CLERK DUI	1,581	-	11,029	-
	<b>INTERGOVERNMENTAL TOTAL</b>	<b>2,499,620</b>	<b>3,958,475</b>	<b>3,946,443</b>	<b>3,874,000</b>
<b>SERVICE CHARGES</b>					
40400	ENGINEERING INSPECTION	12,006	10,714	2,058	9,500
40402	ANNEXATION/DEV	-	38,838	-	22,200
40404	FALSE ALARM	1,350	5,775	-	5,000
40432	POLICE MISC SERVICES	3,190	2,953	9,118	3,900
40452	FIRE USER FEES	2,203,052	3,522,760	3,522,760	2,979,500
40453	USER FEES DISCOUNTS	(1,117,049)	(1,546,219)	(1,546,219)	(1,249,875)
40454	GENERAL SUPPORT - FPD	115,046	132,287	200,495	138,700
40455	AMBULANCE SUPPORT - FPD	-	129,538	122,554	137,300
40456	FIRE TRUST FUNDS	12,448	11,040	1,028	11,300
40457	FIRE MISC	965	7,439	12,709	7,500
43250	BUILDING INSPECTION	18,841	800	800	50,300
43251	ELECTRICAL INSPECTION	3,883	11,309	-	9,700
43252	PLUMBING INSPECTION	2,945	9,125	-	7,800
43255	PLAN REVIEW BLDG	3,450	1,925	2,250	1,800
43262	OTHER INSPECTION	3,595	9,679	-	8,300
	<b>SERVICE CHARGES TOTAL</b>	<b>1,263,721</b>	<b>2,347,963</b>	<b>2,327,554</b>	<b>2,142,925</b>

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**10101 GENERAL FUND -- (continued)**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>FINES/FEES</b>				
40303 OTHER FINES	25,939	-	-	62,100
40311 PARKING FEES	5,488	13,716	11,286	13,900
40312 PARKING FINES	9,995	25,522	13,799	24,500
40314 TOW FEE - CREDIT CARD	11,500	60,000	26,483	40,000
40403 GARBAGE COLLECTION	1,512,674	2,051,500	2,051,500	2,072,000
40407 CIRCUIT CLERK	39,264	42,854	73,267	48,400
40459 USER PENALTIES APPLIED	3,488	-	19,913	-
40250 REINSPECTION & BUILDING PERMITS	18,438	59,109	59,109	-
40251 ELECTRICAL INSPECTIONS	4,114	-	10,685	-
40252 PLUMBING INSPECTIONS	3,600	-	8,925	-
40262 BUILDING OTHER PERMITS	5,894	-	7,580	-
40313 TOW FEE - CASH	13,500	-	39,500	-
40315 ORDINANCE VIOLATION FEE	16,364	-	25,772	-
40317 OTHER FINES	175	-	2,800	-
40319 ELECTRONIC CITATION FINE	1,003	-	-	-
<b>FINES/FEES TOTAL</b>	<b>1,671,437</b>	<b>2,252,701</b>	<b>2,350,619</b>	<b>2,260,900</b>
<b>OTHER</b>				
40157 VIDEO GAMING TAX	3,021	-	-	-
40704 MISCELLANEOUS	13,648	275,773	126,920	34,972
40707 RENTAL INCOME	1,200	2,450	-	2,000
40709 REIMBURSEMENT	100,278	138,282	138,282	155,900
40717 RET HEALTH INSURANCE	90,771	76,787	125,499	140,000
40719 SALES OF ASSETS	780	8,483	24,476	11,300
40731 ASSET FORFEITURE STATE	-	-	20	-
40736 AGGREGATION PROCEEDS	-	48,490	-	20,800
40790 INTEREST	365,856	747,274	747,274	450,000
41203 OTHER FRANCHISE FEE	203,161	268,505	257,844	278,800
<b>OTHER TOTAL</b>	<b>778,715</b>	<b>1,566,044</b>	<b>1,420,315</b>	<b>1,093,772</b>
<b>TRANSFERS IN</b>				
49001 PURCHASE OF SERVICES	-	-	-	418,338
49015 XFER FROM SALES TAX DIST FUND	593,290	-	-	-
49016 XFER FROM STREET MAINT FUND	100,000	347,000	347,000	347,000
49017 XFER FROM CAPITAL ASSIST FUND	-	750,000	750,000	500,000
49018 XFER FROM HOTEL/MOTEL TAX FUND	30,000	65,550	65,550	76,000
49019 XFER FROM ROAD AND BRIDGE FUND	46,667	90,000	90,000	90,000
49021 XFER FROM WATER FUND	26,667	40,000	40,000	40,000
49030 XFER FROM SEWER FUND	33,500	99,000	99,000	50,000
49034 XFER FROM GENERAL FUND	-	-	-	2,500,000
<b>TRANSFERS IN TOTAL</b>	<b>830,124</b>	<b>1,391,550</b>	<b>1,391,550</b>	<b>4,021,338</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>18,427,928</b>	<b>25,171,879</b>	<b>25,169,884</b>	<b>26,614,329</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	5,972,529	9,598,477	9,674,438	10,076,382
50101 SALARIES - PART TIME	119,330	181,932	179,986	324,745
50102 SALARIES - OVERTIME	664,093	893,827	882,643	868,000
50108 SEVERANCE PAY	-	-	-	280,000
50120 CAR ALLOWANCE	-	8,500	-	8,500
50121 EMPLOYEE RECOGNITION	452	4,000	6,611	9,000
50122 TUITION REIMBURSEMENT	2,000	4,161	2,595	8,000
50123 EAP RETAINER	-	2,000	425	2,000
50200 FICA	188,073	279,663	446,883	355,123
50210 IMRF	85,191	226,275	-	193,775
50304 PENSION PAYMENT	1,697,086	189,245	130,275	-

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**10101 GENERAL FUND -- (continued)**

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
50306	WORKER'S COMPENSATION	254,209	368,782	418,704	456,283
50307	EMPLOYEE PENSION CONTRIBUTIONS	-	101,388	-	-
50403	EMPLOYEE HEALTH INSURANCE	1,670,752	2,699,831	2,540,279	2,811,152
50404	EMPLOYEE LIFE INSURANCE	-	1,004	10,709	12,481
50406	SECTION 125 PAYMENTS	875	2,500	1,275	2,500
50407	RETIREE HEALTH INSURANCE	230,230	378,010	421,029	385,510
	<b>PERSONNEL TOTAL</b>	<b>10,884,820</b>	<b>14,939,595</b>	<b>14,715,851</b>	<b>15,793,451</b>
	<b>CONTRACTUAL SERVICES</b>				
51101	FINANCIAL SERVICES	10,103	40,000	47,681	60,000
51104	LEGAL SERVICES	223,148	183,850	174,686	125,800
51105	ARCHITECT/ENGINEERING SERVICES	-	17,236	15,438	30,000
51106	TECHNOLOGY SERVICES	307,035	393,127	454,782	540,283
51108	MEDICAL SERVICES	31,681	96,450	59,419	97,220
51109	NUISANCE ABATEMENT	329	2,000	36	2,000
51110	POLICE/FIRE COMMISION	34,757	28,000	17,754	20,000
51111	K-9 CONTRACTUAL SERVICES	14,434	4,800	2,514	3,800
51116	DEMOLITION SERVICES	19,390	-	-	-
51117	CONTRACTUAL SERVICES	9,111	4,000	35,734	150,360
51119	MARKETING ADS & PUBLIC INFO	12,202	5,850	7,873	7,250
51120	LEGAL EXPENSES & NOTICES	4,437	5,600	4,005	20,900
51124	INTERNGOVERNMENTAL SERVICES	344,762	322,501	374,704	416,500
51200	MAINTENANCE-GROUNDS	16,348	53,400	64,504	78,400
51201	MAINTENANCE-BUILDINGS	24,274	38,500	23,234	39,100
51204	MAINTENANCE-STORM SEWERS	-	-	2,400	2,500
51205	MAINTENANCE-SIDEWALKS	-	-	-	7,500
51207	MAINTENANCE-EQUIPMENT	17,677	42,987	23,251	42,757
51208	MAINTENANCE-VEHICLES	39,490	100,955	85,935	99,025
51210	MAINTENANCE-TRAFFIC SIGNALS	-	6,518	5,470	25,000
51300	ELECTRIC SERVICES	113,641	184,274	184,274	310,000
51301	NATURAL GAS SERVICES	2,820	7,500	6,444	8,000
51304	TELEPHONE SERVICES	28,412	17,560	50,457	87,470
51305	WIRELESS SERVICES	11,426	21,086	24,865	33,180
51308	GARBAGE CONTRACT	1,164,462	1,979,202	1,953,226	1,975,000
51401	DUES & SUBSCRIPTIONS	41,888	53,174	69,359	88,970
51402	TRAINING	86,050	144,124	100,684	161,530
51500	TAXES, LICENSES, & FEES	1,208	2,500	2,231	2,500
51502	REFUNDS & REIMBURSEMENTS	416,605	180,775	267,945	275,000
51603	TRAVEL	2,270	-	507	-
51801	CONTRUCTION - NONCAPTIAL	-	-	-	14,000
51802	INCENTIVE PAYMENTS	351,232	512,220	536,977	650,000
51803	OTHER SERVICES	140	-	30	6,000
51804	RENTAL-BLDG & EQUIP	8,688	20,187	9,462	27,200
51805	DISPATCH DEKALB COUNTY	450,498	817,000	755,585	683,000
	<b>CONTRACTUAL SERVICES TOTAL</b>	<b>3,788,518</b>	<b>5,285,376</b>	<b>5,361,466</b>	<b>6,090,245</b>
	<b>SUPPLIES</b>				
52020	BUILDINGS & IMPROV NON-CAPITAL		-	8,201	-
52021	TECHNOLOGY EQUIPMENT	13,363	64,100	34,272	64,100
52022	MACHNRY/MAJOR TOOLS - NONCAP	3,132	1,500	36,046	4,000
52023	TELEPHONE & RADIO EQUIPMENT	-	21,300	21,457	22,350
52100	BOOKS	3,540	15,050	2,971	12,850
52104	SMALL TOOLS & EQUIPMENT	15,475	14,199	10,654	15,650
52105	FREIGHT & POSTAGE	2,114	7,881	12,388	13,848
52106	COMMODITIES	1,119	4,250	759	4,250
52107	SUPPLIES/PARTS-TECHNOLOGY	4,541	7,439	2,780	9,750
52108	FOOD	5,451	8,000	7,215	7,750
52200	PRINTED MATERIALS	18,896	18,330	17,667	19,300
52300	UNIFORMS/PROTECTIVE CLOTHING	76,146	45,115	66,187	70,537

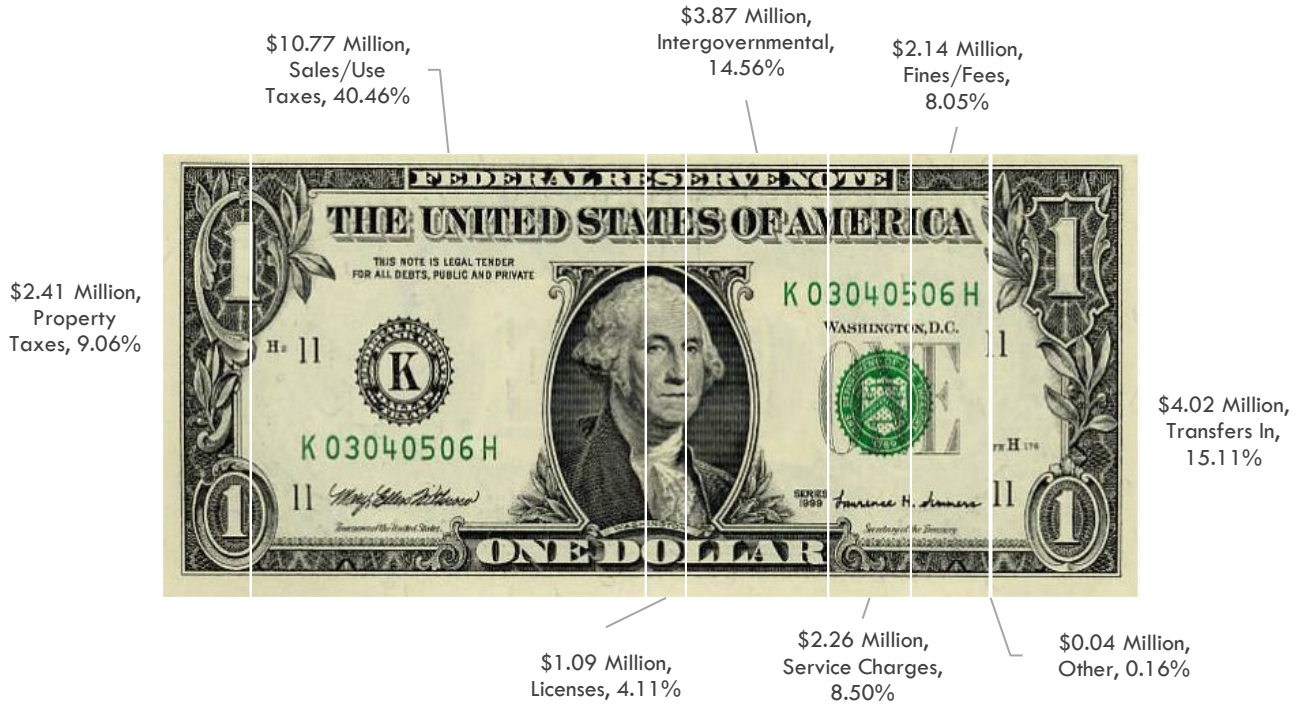
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**10101 GENERAL FUND -- (continued)**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
52400 SUPPLIES	15,646	14,094	17,085	85,500
52401 EQUIPMENT	3,273	43,700	36,373	34,900
52402 FIREFIGHTING SUPPLIES & EQUIPMENT	17,894	52,000	21,834	52,000
52403 AMBULANCE SUPPLIES & EQUIPMENT	7,343	29,260	25,441	82,000
52404 MUNITIONS	6,885	9,000	8,493	15,000
52405 K-9 SUPPLIES	2,887	1,500	1,617	1,500
52407 POLICE FORFEITURES EXPENDITURE FD	-	-	2,781	-
52500 JANITORIAL SUPPLIES	6,210	11,100	9,276	11,100
52792 FUEL	102,447	214,913	154,793	223,084
52802 SUPPLIES/PARTS-STREETS	39,676	50,400	54,646	83,498
52803 SUPPLIES/PARTS-STORM SEWERS	3,889	6,500	6,941	6,500
52804 STREETLIGHTS, PARTS	1,046	2,268	2,268	7,500
52805 TRAFFIC & STREET SIGNS	8,891	7,718	7,718	25,000
52806 SUPPLIES/PARTS-TRAFFIC SIGNALS	5,611	6,303	6,303	12,500
52807 ICE/SALT CONTROL SUPPLIES	440	1,200	1,084	2,200
52810 SWEEPER PARTS	2,874	3,500	5,701	6,000
52850 SUPPLIES/PARTS-VEHICLES	37,583	53,190	56,683	68,000
52911 WELDING SUPPLIES	1,466	2,000	1,889	2,000
52912 BUILDING SUPPLIES	21,604	57,000	25,959	61,000
52913 TREE PLANTING	13,070	12,751	12,345	25,000
56021 TECHNOLOGY EQUIPMENT	69,741	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	10,361	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	4,294	-	991	-
52110 OFFICE SUPPLIES	2,243	1,500	5,347	9,500
52122 FURNITURE & EQMT - NONCAP	9,116	17,319	5,004	22,150
<b>SUPPLIES TOTAL</b>	<b>538,265</b>	<b>804,380</b>	<b>691,169</b>	<b>1,080,317</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	886,090	277,012	462,520	1,064,500
57021 REMODELING	240	-	-	-
57022 MACHINERY/MAJOR TOOLS	32,965	372,200	380,181	35,000
57063 SYSTEM IMPROVEMENTS	3,557	-	-	-
57065 OTHER CAPITAL IMPROVEMENTS	51,071	-	-	50,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>973,923</b>	<b>649,212</b>	<b>842,700</b>	<b>1,149,500</b>
<b>TRANSFERS OUT</b>				
59032 XFER TO DEBT SERVICE	330,000	594,952	594,952	-
59044 XFER TO POLICE PENSION FUND	-	-	-	-
59050 XFER TO FIRE STATION 1 FUND	-	-	-	2,500,000
<b>TRANSFERS OUT TOTAL</b>	<b>330,000</b>	<b>594,952</b>	<b>594,952</b>	<b>2,500,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>16,515,526</b>	<b>22,273,515</b>	<b>22,206,139</b>	<b>26,613,513</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>1,912,402</b>	<b>2,898,364</b>	<b>2,963,745</b>	<b>816</b>



## GENERAL FUND REVENUES -- WHERE THEY COME FROM



SOURCES OF FUNDS COMPARISON -- 23b through 2025  
AS A PERCENTAGE OF ALL REVENUES COLLECTED

23b Actual		2024 Estimate		2025 Budget	
Sales/Use Taxes	50.67%	Sales/Use Taxes	56.81%	Sales/Use Taxes	40.46%
Property Taxes	21.15%	Property Taxes	9.56%	Transfers In	9.06%
Service Charges	9.07%	Service Charges	9.33%	Intergovernmental	8.50%
Fines/Fees	6.86%	Fines/Fees	8.71%	Property Taxes	8.05%
Transfers In	4.50%	Transfers In	5.53%	Service Charges	15.11%
Licenses	4.23%	Licenses	0.40%	Fines/Fees	4.11%
Intergovernmental	2.74%	Intergovernmental	3.43%	Licenses	14.56%
Other	0.78%	Other	6.22%	Other	0.16%
<b>TOTALS</b>	<b>100.00%</b>	<b>TOTALS</b>	<b>100.00%</b>	<b>TOTALS</b>	<b>100.00%</b>

SOURCES OF FUNDS COMPARISON -- 23b through 2025  
AGGREGATE AMOUNTS BY REVENUE TYPES

TAX SOURCE CATEGORY	23b Actual	2024 Estimate	2025 Budget
Sales/Use Taxes	9,337,671	14,301,169	10,767,240
Transfers In	830,124	1,391,550	4,021,338
Intergovernmental	504,864	862,831	3,874,000
Property Taxes	3,897,499	2,407,581	2,412,354
Service Charges	1,671,437	2,347,963	2,260,900
Fines/Fees	1,263,721	2,193,592	2,142,925
Licenses	778,715	101,149	1,093,772
Other	143,897	1,566,044	41,800
<b>TOTALS</b>	<b>18,427,928</b>	<b>25,171,879</b>	<b>26,614,329</b>

## GENERAL FUND REVENUE DETAIL

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>PROPERTY TAXES</b>				
40100 GENERAL OPERATING	2,351,690	2,055,179	2,206,977	2,055,179
40103 POLICE PENSION	580,213	-	-	-
40104 FIRE PENSION	789,822	-	-	-
40105 SCHOOL CROSSING	19,990	20,000	19,960	20,000
40106 IMRF	155,783	332,402	180,603	337,175
<b>PROPERTY TAXES TOTAL</b>	<b>3,897,499</b>	<b>2,407,581</b>	<b>2,407,540</b>	<b>2,412,354</b>
<b>SALES/USE TAXES</b>				
40150 LOCAL USE TAX	4,148,161	6,165,168	6,165,168	6,060,080
40151 HOME RULE SALES TAX	2,047,163	3,159,436	3,159,436	3,060,080
40152 RESTAURANT & BAR TAX	1,025,086	1,608,202	1,608,202	1,467,080
40153 TELECOMM TAX	122,506	213,610	182,716	180,000
40618 TOWNSHIP ROAD/BRIDGE TAX	-	-	51,367	-
<b>SALES/USE TAXES TOTAL</b>	<b>7,342,915</b>	<b>11,146,416</b>	<b>11,166,889</b>	<b>10,767,240</b>
<b>LICENSES</b>				
41200 LIQUOR	108,313	69,527	113,370	33,000
41225 VIDEO GAME LICENSE	21,352	26,651	30,428	6,000
41230 BED & BREAKFAST LICENSE	100	-	100	-
41231 BODY ART ESTABLISHMENT LICENSE	175	-	100	-
41236 GARBAGE/REFUSE LICENSE	6,000	-	5,000	-
41238 TOBACCO LICENSE	4,000	-	5,576	-
43263 ELECTRICAL REGISTRATION	3,957	4,971	4,400	2,800
<b>LICENSES TOTAL</b>	<b>143,897</b>	<b>101,149</b>	<b>158,974</b>	<b>41,800</b>
<b>INTERGOVERNMENTAL</b>				
40158 LOCAL GOVT GRANTS	21,463	-	-	-
40602 FEDERAL GOVERNMENT PASS THRU	3,490	-	7,286	-
40611 STATE INCOME AND MISC TAX	1,994,756	3,154,753	3,154,753	3,335,000
40614 STATE DIRECT GRANTS	-	283,768	283,768	157,000
40615 PERS PROP REPLACEMENT TAX	283,446	359,066	359,066	192,000
40616 SYCAMORE SCHOOLS DIST 427	194,885	132,250	105,516	155,000
40617 SYCAMORE/DEKALB AGMT	-	28,638	25,014	35,000
40733 CIRCUIT CLERK DRUG/DUI	-	-	12	-
40734 CIRCUIT CLERK DUI	1,581	-	11,029	-
<b>INTERGOVERNMENTAL TOTAL</b>	<b>2,499,620</b>	<b>3,958,475</b>	<b>3,946,443</b>	<b>3,874,000</b>
<b>SERVICE CHARGES</b>				
40400 ENGINEERING INSPECTION	12,006	10,714	2,058	9,500
40402 ANNEXATION/DEV	-	38,838	-	22,200
40404 FALSE ALARM	1,350	5,775	-	5,000
40432 POLICE MISC SERVICES	3,190	2,953	9,118	3,900
40452 FIRE USER FEES	2,203,052	3,522,760	3,522,760	2,979,500
40453 USER FEES DISCOUNTS	(1,117,049)	(1,546,219)	(1,546,219)	(1,249,875)
40454 GENERAL SUPPORT - FPD	115,046	132,287	200,495	138,700
40455 AMBULANCE SUPPORT - FPD	-	129,538	122,554	137,300
40456 FIRE TRUST FUNDS	12,448	11,040	1,028	11,300
40457 FIRE MISC	965	7,439	12,709	7,500
43250 BUILDING INSPECTION	18,841	800	800	50,300
43251 ELECTRICAL INSPECTION	3,883	11,309	-	9,700
43252 PLUMBING INSPECTION	2,945	9,125	-	7,800
43255 PLAN REVIEW BLDG	3,450	1,925	2,250	1,800
43262 OTHER INSPECTION	3,595	9,679	-	8,300
<b>SERVICE CHARGES TOTAL</b>	<b>1,263,721</b>	<b>2,347,963</b>	<b>2,327,554</b>	<b>2,142,925</b>

(continued next page)

## GENERAL FUND REVENUE DETAIL -- (continued)

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>FINES/FEES</b>				
40303 OTHER FINES	25,939	-	-	62,100
40311 PARKING FEES	5,488	13,716	11,286	13,900
40312 PARKING FINES	9,995	25,522	13,799	24,500
40314 TOW FEE - CREDIT CARD	11,500	60,000	26,483	40,000
40403 GARBAGE COLLECTION	1,512,674	2,051,500	2,051,500	2,072,000
40407 CIRCUIT CLERK	39,264	42,854	73,267	48,400
40459 USER PENALTIES APPLIED	3,488	-	19,913	-
40250 REINSPECTION & BUILDING PERMITS	18,438	59,109	59,109	-
40251 ELECTRICAL INSPECTIONS	4,114	-	10,685	-
40252 PLUMBING INSPECTIONS	3,600	-	8,925	-
40262 BUILDING OTHER PERMITS	5,894	-	7,580	-
40313 TOW FEE - CASH	13,500	-	39,500	-
40315 ORDINANCE VIOLATION FEE	16,364	-	25,772	-
40317 OTHER FINES	175	-	2,800	-
40319 ELECTRONIC CITATION FINE	1,003	-	-	-
<b>FINES/FEES TOTAL</b>	<b>1,671,437</b>	<b>2,252,701</b>	<b>2,350,619</b>	<b>2,260,900</b>
<b>OTHER</b>				
40157 VIDEO GAMING TAX	3,021	-	-	-
40704 MISCELLANEOUS	13,648	275,773	126,920	34,972
40707 RENTAL INCOME	1,200	2,450	-	2,000
40709 REIMBURSEMENT	100,278	138,282	138,282	155,900
40717 RET HEALTH INSURANCE	90,771	76,787	125,499	140,000
40719 SALES OF ASSETS	780	8,483	24,476	11,300
40731 ASSET FORFEITURE STATE	-	-	20	-
40736 AGGREGATION PROCEEDS	-	48,490	-	20,800
40790 INTEREST	365,856	747,274	747,274	450,000
41203 OTHER FRANCHISE FEE	203,161	268,505	257,844	278,800
<b>OTHER TOTAL</b>	<b>778,715</b>	<b>1,566,044</b>	<b>1,420,315</b>	<b>1,093,772</b>
<b>TRANSFERS IN</b>				
49001 PURCHASE OF SERVICES	-	-	-	418,338
49015 XFER FROM SALES TAX DIST FUND	593,290	-	-	-
49016 XFER FROM STREET MAINT FUND	100,000	347,000	347,000	347,000
49017 XFER FROM CAPITAL ASSIST FUND	-	750,000	750,000	500,000
49018 XFER FROM HOTEL/MOTEL TAX FUND	30,000	65,550	65,550	76,000
49019 XFER FROM ROAD AND BRIDGE FUND	46,667	90,000	90,000	90,000
49021 XFER FROM WATER FUND	26,667	40,000	40,000	40,000
49030 XFER FROM SEWER FUND	33,500	99,000	99,000	50,000
49034 XFER FROM GENERAL FUND	-	-	-	2,500,000
<b>TRANSFERS IN TOTAL</b>	<b>830,124</b>	<b>1,391,550</b>	<b>1,391,550</b>	<b>4,021,338</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>18,427,928</b>	<b>25,171,879</b>	<b>25,169,884</b>	<b>26,614,329</b>

## GENERAL FUND EXPENSES -- WHERE THEY GO



### USES OF FUNDS COMPARISON -- 23b through 2025 AS A PERCENTAGE OF ALL EXPENDITURES MADE

23b Actual		2024 Estimate		2025 Budget	
Personnel	65.91%	Personnel	67.07%	Personnel	59.34%
Contractual Services	22.94%	Contractual Services	23.73%	Contractual Services	22.88%
Capital Improvements	5.90%	Supplies	3.61%	Transfers Out	9.39%
Supplies	3.26%	Capital Improvements	2.91%	Capital Improvements	4.32%
Transfers Out	2.00%	Transfers Out	2.67%	Supplies	4.06%
Other	0.00%	Other	0.00%	Other	0.00%
<b>TOTALS</b>	<b>100.00%</b>	<b>TOTALS</b>	<b>100.00%</b>	<b>TOTALS</b>	<b>100.00%</b>

### USES OF FUNDS COMPARISON -- 23b through 2025 AGGREGATE AMOUNTS BY EXPENSE TYPES

EXPENDITURE CATEGORY	23b Actual	2024 Estimate	2025 Budget
Personnel	10,884,820	14,939,595	15,793,451
Contractual Services	3,788,518	5,285,376	6,090,245
Transfers Out	330,000	594,952	2,500,000
Capital Improvements	973,923	649,212	1,149,500
Supplies	538,265	804,380	1,080,317
Other	-	-	-
<b>TOTALS</b>	<b>16,515,526</b>	<b>22,273,515</b>	<b>26,613,513</b>



## GENERAL FUND EXPENSE DETAIL

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	5,972,529	9,598,477	9,674,438	10,076,382
50101 SALARIES - PART TIME	119,330	181,932	179,986	324,745
50102 SALARIES - OVERTIME	664,093	893,827	882,643	868,000
50108 SEVERANCE PAY	-	-	-	280,000
50120 CAR ALLOWANCE	-	8,500	-	8,500
50121 EMPLOYEE RECOGNITION	452	4,000	6,611	9,000
50122 TUITION REIMBURSEMENT	2,000	4,161	2,595	8,000
50123 EAP RETAINER	-	2,000	425	2,000
50200 FICA	188,073	279,663	446,883	355,123
50210 IMRF	85,191	226,275	-	193,775
50304 PENSION PAYMENT	1,697,086	189,245	130,275	-
50306 WORKER'S COMPENSATION	254,209	368,782	418,704	456,283
50307 EMPLOYEE PENSION CONTRIBUTIONS	-	101,388	-	-
50403 EMPLOYEE HEALTH INSURANCE	1,670,752	2,699,831	2,540,279	2,811,152
50404 EMPLOYEE LIFE INSURANCE	-	1,004	10,709	12,481
50406 SECTION 125 PAYMENTS	875	2,500	1,275	2,500
50407 RETIREE HEALTH INSURANCE	230,230	378,010	421,029	385,510
<b>PERSONNEL TOTAL</b>	<b>10,884,820</b>	<b>14,939,595</b>	<b>14,715,851</b>	<b>15,793,451</b>
<b>CONTRACTUAL SERVICES</b>				
51101 FINANCIAL SERVICES	10,103	40,000	47,681	60,000
51104 LEGAL SERVICES	223,148	183,850	174,686	125,800
51105 ARCHITECT/ENGINEERING SERVICES	-	17,236	15,438	30,000
51106 TECHNOLOGY SERVICES	307,035	393,127	454,782	540,283
51108 MEDICAL SERVICES	31,681	96,450	59,419	97,220
51109 NUISANCE ABATEMENT	329	2,000	36	2,000
51110 POLICE/FIRE COMMISION	34,757	28,000	17,754	20,000
51111 K-9 CONTRACTUAL SERVICES	14,434	4,800	2,514	3,800
51116 DEMOLITION SERVICES	19,390	-	-	-
51117 CONTRACTUAL SERVICES	9,111	4,000	35,734	150,360
51119 MARKETING ADS & PUBLIC INFO	12,202	5,850	7,873	7,250
51120 LEGAL EXPENSES & NOTICES	4,437	5,600	4,005	20,900
51124 INTERNGOVERNMENTAL SERVICES	344,762	322,501	374,704	416,500
51200 MAINTENANCE-GROUNDS	16,348	53,400	64,504	78,400
51201 MAINTENANCE-BUILDINGS	24,274	38,500	23,234	39,100
51204 MAINTENANCE-STORM SEWERS	-	-	2,400	2,500
51205 MAINTENANCE-SIDEWALKS	-	-	-	7,500
51207 MAINTENANCE-EQUIPMENT	17,677	42,987	23,251	42,757
51208 MAINTENANCE-VEHICLES	39,490	100,955	85,935	99,025
51210 MAINTENANCE-TRAFFIC SIGNALS	-	6,518	5,470	25,000
51300 ELECTRIC SERVICES	113,641	184,274	184,274	310,000
51301 NATURAL GAS SERVICES	2,820	7,500	6,444	8,000
51304 TELEPHONE SERVICES	28,412	17,560	50,457	87,470
51305 WIRELESS SERVICES	11,426	21,086	24,865	33,180
51308 GARBAGE CONTRACT	1,164,462	1,979,202	1,953,226	1,975,000
51401 DUES & SUBSCRIPTIONS	41,888	53,174	69,359	88,970
51402 TRAINING	86,050	144,124	100,684	161,530
51500 TAXES, LICENSES, & FEES	1,208	2,500	2,231	2,500
51502 REFUNDS & REIMBURSEMENTS	416,605	180,775	267,945	275,000
51603 TRAVEL	2,270	-	507	-
51801 CONTRUCTION - NONCAPTIAL	-	-	-	14,000
51802 INCENTIVE PAYMENTS	351,232	512,220	536,977	650,000
51803 OTHER SERVICES	140	-	30	6,000
51804 RENTAL-BLDG & EQUIP	8,688	20,187	9,462	27,200
51805 DISPATCH DEKALB COUNTY	450,498	817,000	755,585	683,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>3,788,518</b>	<b>5,285,376</b>	<b>5,361,466</b>	<b>6,090,245</b>

(continued next page)

## GENERAL FUND EXPENSE DETAIL -- (continued)

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>SUPPLIES</b>				
52020 BUILDINGS & IMPROV NON-CAPITAL		-	8,201	-
52021 TECHNOLOGY EQUIPMENT	13,363	64,100	34,272	64,100
52022 MACHNRY/MAJOR TOOLS - NONCAP	3,132	1,500	36,046	4,000
52023 TELEPHONE & RADIO EQUIPMENT	-	21,300	21,457	22,350
52100 BOOKS	3,540	15,050	2,971	12,850
52104 SMALL TOOLS & EQUIPMENT	15,475	14,199	10,654	15,650
52105 FREIGHT & POSTAGE	2,114	7,881	12,388	13,848
52106 COMMODITIES	1,119	4,250	759	4,250
52107 SUPPLIES/PARTS-TECHNOLOGY	4,541	7,439	2,780	9,750
52108 FOOD	5,451	8,000	7,215	7,750
52200 PRINTED MATERIALS	18,896	18,330	17,667	19,300
52300 UNIFORMS/PROTECTIVE CLOTHING	76,146	45,115	66,187	70,537
52400 SUPPLIES	15,646	14,094	17,085	85,500
52401 EQUIPMENT	3,273	43,700	36,373	34,900
52402 FIREFIGHTING SUPPLIES & EQUIPMENT	17,894	52,000	21,834	52,000
52403 AMBULANCE SUPPLIES & EQUIPMENT	7,343	29,260	25,441	82,000
52404 MUNITIONS	6,885	9,000	8,493	15,000
52405 K-9 SUPPLIES	2,887	1,500	1,617	1,500
52407 POLICE FORFEITURES EXPENDITURE FD	-	-	2,781	-
52500 JANITORIAL SUPPLIES	6,210	11,100	9,276	11,100
52792 FUEL	102,447	214,913	154,793	223,084
52802 SUPPLIES/PARTS-STREETS	39,676	50,400	54,646	83,498
52803 SUPPLIES/PARTS-STORM SEWERS	3,889	6,500	6,941	6,500
52804 STREETLIGHTS, PARTS	1,046	2,268	2,268	7,500
52805 TRAFFIC & STREET SIGNS	8,891	7,718	7,718	25,000
52806 SUPPLIES/PARTS-TRAFFIC SIGNALS	5,611	6,303	6,303	12,500
52807 ICE/SALT CONTROL SUPPLIES	440	1,200	1,084	2,200
52810 SWEEPER PARTS	2,874	3,500	5,701	6,000
52850 SUPPLIES/PARTS-VEHICLES	37,583	53,190	56,683	68,000
52911 WELDING SUPPLIES	1,466	2,000	1,889	2,000
52912 BUILDING SUPPLIES	21,604	57,000	25,959	61,000
52913 TREE PLANTING	13,070	12,751	12,345	25,000
56021 TECHNOLOGY EQUIPMENT	69,741	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	10,361	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	4,294	-	991	-
52110 OFFICE SUPPLIES	2,243	1,500	5,347	9,500
52122 FURNITURE & EQMT - NONCAP	9,116	17,319	5,004	22,150
<b>SUPPLIES TOTAL</b>	<b>538,265</b>	<b>804,380</b>	<b>691,169</b>	<b>1,080,317</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	886,090	277,012	462,520	1,064,500
57021 REMODELING	240	-	-	-
57022 MACHINERY/MAJOR TOOLS	32,965	372,200	380,181	35,000
57063 SYSTEM IMPROVEMENTS	3,557	-	-	-
57065 OTHER CAPITAL IMPROVEMENTS	51,071	-	-	50,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>973,923</b>	<b>649,212</b>	<b>842,700</b>	<b>1,149,500</b>
<b>TRANSFERS OUT</b>				
59032 XFER TO DEBT SERVICE	330,000	594,952	594,952	-
59044 XFER TO POLICE PENSION FUND	-	-	-	-
59050 XFER TO FIRE STATION 1 FUND	-	-	-	2,500,000
<b>TRANSFERS OUT TOTAL</b>	<b>330,000</b>	<b>594,952</b>	<b>594,952</b>	<b>2,500,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>16,515,526</b>	<b>22,273,515</b>	<b>22,206,139</b>	<b>26,613,513</b>

## GENERAL FUND -- DEPARTMENTAL EXPENSE OVERVIEW

<b>ELECTED OFFICIALS</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
50100 - MAYOR & COUNCIL	229,642	72,844	123,700	33,098	-	-	-
50700 - CITY CLERK	240,478	181,758	47,870	10,850	-	-	-
<b>ELECTED OFFICIALS TOTAL</b>	<b>470,120</b>	<b>254,602</b>	<b>171,570</b>	<b>43,948</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION &amp; HUMAN RESOURCES</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
50200 - CITY MANAGER	711,871	361,300	342,721	7,850	-	-	-
50300 - HUMAN RESOURCES	325,452	284,452	37,550	3,450	-	-	-
<b>ADMINISTRATION &amp; HR TOTAL</b>	<b>1,037,323</b>	<b>645,752</b>	<b>380,271</b>	<b>11,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCE DEPARTMENT</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
50400 - FINANCE	1,288,471	487,273	787,700	13,498	-	-	-
<b>FINANCE DEPARTMENT TOTAL</b>	<b>1,288,471</b>	<b>487,273</b>	<b>787,700</b>	<b>13,498</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>POLICE DEPARTMENT</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
51000 - ADMINISTRATION	2,218,141	1,107,794	1,062,597	47,750	-	-	-
51000 - PATROL OPERATIONS	3,765,905	3,347,495	99,960	123,450	-	195,000	-
51300 - INVESTIGATIVE OPERATIONS	535,764	452,699	30,315	12,750	-	40,000	-
51500 - CROSSING GUARDS	111,022	111,022	-	-	-	-	-
51600 - PARKING & RECORDS	144,099	137,674	2,275	4,150	-	-	-
51700 - COMMUNITY SERVICE	673,947	652,217	10,730	11,000	-	-	-
<b>POLICE DEPARTMENT TOTAL</b>	<b>7,448,878</b>	<b>5,808,901</b>	<b>1,205,877</b>	<b>199,100</b>	<b>-</b>	<b>235,000</b>	<b>-</b>
<b>FIRE DEPARTMENT</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
52000 - ADMINISTRATION	1,256,384	788,519	412,420	55,445	-	-	-
52100 - FIRE OPERATIONS	8,400,051	4,892,235	164,104	371,212	-	472,500	2,500,000
52200 - APPRENTICESHIP PROGRAM	51,380	50,050	-	1,330	-	-	-
<b>FIRE DEPARTMENT TOTAL</b>	<b>9,707,815</b>	<b>5,730,804</b>	<b>576,524</b>	<b>427,987</b>	<b>-</b>	<b>472,500</b>	<b>2,500,000</b>
<b>PUBLIC WORKS DEPARTMENT</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
53000 - ADMINISTRATION	2,559,272	557,986	1,988,836	12,450	-	-	-
53100 - STREET OPERATIONS	2,262,113	1,187,613	394,800	277,700	-	402,000	-
53200 - FORESTRY	254,110	129,010	83,000	37,100	-	5,000	-
53400 - MUNICIPAL BUILDING	447,900	-	422,700	25,200	-	-	-
<b>PUBLIC WORKS DEPARTMENT TOTAL</b>	<b>5,523,395</b>	<b>1,874,609</b>	<b>2,889,336</b>	<b>352,450</b>	<b>-</b>	<b>407,000</b>	<b>-</b>
<b>ENGINEERING DEPARTMENT</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
56000 - ENGINEERING	385,407	339,106	35,767	10,534	-	-	-
<b>ENGINEERING DEPARTMENT TOTAL</b>	<b>385,407</b>	<b>339,106</b>	<b>35,767</b>	<b>10,534</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>TOTAL</b>	<b>PERSONNEL</b>	<b>CONTRACTUAL</b>	<b>SUPPLIES</b>	<b>OTHER</b>	<b>CAP. IMPROVMNT TRANSFERS OUT</b>	
57000 - BUILDING & ZONING	752,104	652,404	43,200	21,500	-	35,000	-
57100 - CODE ENFORCEMENT	-	-	-	-	-	-	-
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>752,104</b>	<b>652,404</b>	<b>43,200</b>	<b>21,500</b>	<b>-</b>	<b>35,000</b>	<b>-</b>
<b>GENERAL FUND TOTAL</b>	<b>26,613,513</b>	<b>15,793,451</b>	<b>6,090,245</b>	<b>1,080,317</b>	<b>-</b>	<b>1,149,500</b>	<b>2,500,000</b>

## ELECTED OFFICIALS

### MISSION STATEMENT

The Mayor and City Council provide direction to the City Manager and City staff, and approve proposals for new ordinances, policies, procedures, the annual budget, borrowings, and major purchases.

The City Clerk's office is responsible for preparing, maintaining, and retaining many of the City's records, including the Municipal Code, Council minutes, Committee minutes, Plan Commission minutes, Zoning Board of Appeals minutes, ordinances, resolutions, agreements, contracts, leases, bonds, easements, permits, petitions, and oaths of elected and appointed officials.

SUMMARY		
B5000	Personnel	254,602
B5100	Contractual Services	171,570
B5200	Supplies	43,948
B5300	Other	-
B5600	Capital Improvements	-
B5900	Transfers Out	-
<b>TOTAL</b>		<b>470,120</b>

ELECTED OFFICIALS	'23b	'24	'25
Mayor	1.0	1.0	1.0
Alderpersons	8.0	8.0	8.0
City Clerk	1.0	1.0	1.0
Deputy City Clerk*	0.5	1.0	1.0
<b>TOTAL</b>	<b>10.5</b>	<b>11.0</b>	<b>11.0</b>

#### Key Spending Items - Council

- Personnel: The Mayor receives a gross annual salary of \$25,000 to serve as Mayor and Liquor Commissioner. Council members receive an annual gross salary of \$5,280
- Contractual: The City contracts for its legal services this expenditure constitutes the largest category in spending by Elected Officials.

#### Goals - City Clerk

- Continue to provide timely records management.
- Continue to archive documents electronically.
- Increase efficiency, maintaining fiscal responsibility.
- Continue to work with City officials, outside agencies and the public.
- Collaborate with DeKalb County and candidates on municipal elections.

\*not an elected position

**50100 MAYOR & COUNCIL PROGRAM**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50101 SALARIES - PART TIME	42,267	63,400	63,400	67,240
50200 FICA	3,233	4,849	4,850	5,145
50306 WORKER'S COMPENSATION	339	-	781	459
<b>PERSONNEL TOTAL</b>	<b>45,839</b>	<b>68,249</b>	<b>69,031</b>	<b>72,844</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	219,707	177,250	168,396	120,000
51106 TECHNOLOGY SERVICES	488	-	1,618	1,500
51117 CONTRACTUAL SERVICES	130	-	100	-
51119 MARKETING ADS & PUBLIC INFO	250	-	-	-
51120 LEGAL EXPENSES & NOTICES	300	-	200	500
51124 INTERNGOVERNMENTAL SERVICES	85	-	1,245	1,500
51401 DUES & SUBSCRIPTIONS	1,000	-	1,175	200
51402 TRAINING	372	-	-	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>222,332</b>	<b>177,250</b>	<b>172,735</b>	<b>123,700</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	-	1,148	-
52108 FOOD	-	-	298	-
52200 PRINTED MATERIALS	68	-	-	-
52802 SUPPLIES/PARTS-STREETS	-	-	2,286	33,098
<b>SUPPLIES TOTAL</b>	<b>68</b>	<b>-</b>	<b>3,732</b>	<b>33,098</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>268,239</b>	<b>245,499</b>	<b>245,498</b>	<b>229,642</b>

**50700 CITY CLERK**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	73,227	121,696	121,637	124,702
50102 SALARIES - OVERTIME	-	500	-	500
50200 FICA	5,407	5,900	16,575	9,540
50210 IMRF	4,159	12,948	-	8,068
50306 WORKER'S COMPENSATION	49	98	100	102
50403 EMPLOYEE HEALTH INSURANCE	27,433	34,619	39,344	38,606
50404 EMPLOYEE LIFE INSURANCE	-	20	254	240
<b>PERSONNEL TOTAL</b>	<b>110,275</b>	<b>175,781</b>	<b>177,910</b>	<b>181,758</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	85	100	-	100
51106 TECHNOLOGY SERVICES	215	-	1,237	600
51120 LEGAL EXPENSES & NOTICES	3,078	5,500	3,765	5,000
51304 TELEPHONE SERVICES	165	252	261	270
51401 DUES & SUBSCRIPTIONS	910	862	862	20,400
51402 TRAINING	60	3,195	2,256	8,000
51603 TRAVEL	-	-	26	-
51803 OTHER SERVICES	140	-	-	6,000
51804 RENTAL-BLDG & EQUIP	720	787	787	7,500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>5,372</b>	<b>10,696</b>	<b>9,194</b>	<b>47,870</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	552	-	1,148	-
52100 BOOKS	196	-	-	1,200
52105 FREIGHT & POSTAGE	159	500	383	500
52106 COMMODITIES	199	750	56	750
52107 SUPPLIES/PARTS-TECHNOLOGY	888	1,489	1,488	2,500
52200 PRINTED MATERIALS	8,948	3,500	3,443	3,000
52300 UNIFORMS/PROTECTIVE CLOTHING	-	-	75	-
52110 OFFICE SUPPLIES	23	1,500	517	1,500
52122 FURNITURE & EQMT - NONCAP	-	69	69	1,400
<b>SUPPLIES TOTAL</b>	<b>10,964</b>	<b>7,808</b>	<b>7,180</b>	<b>10,850</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>126,612</b>	<b>194,285</b>	<b>194,284</b>	<b>240,478</b>

## ADMINISTRATION & HR

### MISSION STATEMENT

This department includes the City Manager's Office, Emergency Services and Disaster Administration (ESDA), and the City's human resource functions. It is responsible for implementing all City Council policies and directives, coordinating and managing city operations, and overseeing the City's hiring practices and employee benefit programs.

The City Manager serves as the city's chief executive officer, overseeing the police, fire, public works, community development, and finance departments.

SUMMARY		
B5000	Personnel	645,752
B5100	Contractual Services	380,271
B5200	Supplies	11,300
B5300	Other	-
B5600	Capital Improvements	-
B5900	Transfers Out	-
<b>TOTAL</b>		<b>1,037,323</b>

FULL-TIME EQUIVALENTS			
	'23b	'24	'25
City Manager	1.0	1.0	1.0
Management Analyst	1.0	1.0	1.0
Human Resources Manager	0.0	1.0	1.0
Human Resources Specialist	0.0	0.0	1.0
Human Resources Coordinator	1.0	1.0	0.0
<b>TOTAL</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>

#### Goals:

- Technology Improvements:  
Technology helps make employees more efficient and effective. It helps make citizens experiences easier and keeps them well informed and engaged.
- Long-Term Financial Stability:  
Long term financial stability evident through improved financial reserves, annual audits, conservative financial forecasting, implementation of comprehensive financial policies, and appropriate investment in capital infrastructure.
- Improved Capital Infrastructure:  
Well-maintained municipal buildings, roadway, vehicles, water, sewer, and municipal facilities.
- Robust Economic Development:  
A robust economic development through collaborative efforts with commercial property owners, business owners, and developers so that all commercial districts are functioning at their highest and best use, contributing to tax base, and helping to achieve the City's vision and goals.
- Community Engagement:  
Dynamic community engagement evident through meaningful communication and dialog between the city, its residents, business owners, city centers and advisory groups.

**50200 CITY MANAGER OFFICE**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	178,869	234,926	234,661	241,751
50102 SALARIES - OVERTIME	-	500	-	500
50120 CAR ALLOWANCE	-	8,500	-	8,500
50121 EMPLOYEE RECOGNITION	452	4,000	3,556	4,000
50122 TUITION REIMBURSEMENT	2,000	-	-	-
50200 FICA	12,862	17,971	31,202	18,494
50210 IMRF	10,160	24,996	-	15,641
50306 WORKER'S COMPENSATION	4,224	98	100	102
50403 EMPLOYEE HEALTH INSURANCE	46,803	70,324	70,996	72,072
50404 EMPLOYEE LIFE INSURANCE	-	20	234	240
<b>PERSONNEL TOTAL</b>	<b>255,369</b>	<b>361,335</b>	<b>340,749</b>	<b>361,300</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	-	-	2,156	-
51106 TECHNOLOGY SERVICES	109,136	227,027	228,406	275,321
51108 MEDICAL SERVICES	-	1,500	-	1,500
51117 CONTRACTUAL SERVICES	1,295	-	5,262	-
51119 MARKETING ADS & PUBLIC INFO	9,108	550	455	550
51120 LEGAL EXPENSES & NOTICES	127	-	-	15,000
51304 TELEPHONE SERVICES	1,409	1,107	1,107	41,300
51305 WIRELESS SERVICES	2,029	-	597	-
51401 DUES & SUBSCRIPTIONS	2,846	3,050	2,762	3,050
51402 TRAINING	390	6,000	910	6,000
51603 TRAVEL	265	-	482	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>126,604</b>	<b>239,234</b>	<b>242,136</b>	<b>342,721</b>
<b>SUPPLIES</b>				
52022 MACHNRY/MAJOR TOOLS - NONCAP	-	-	24,554	-
52100 BOOKS	51	1,800	-	1,800
52105 FREIGHT & POSTAGE	2	250	1	250
52106 COMMODITIES	600	2,000	40	2,000
52107 SUPPLIES/PARTS-TECHNOLOGY	1,426	-	32	-
52200 PRINTED MATERIALS	546	2,050	672	2,050
52300 UNIFORMS/PROTECTIVE CLOTHING	-	-	75	-
52110 OFFICE SUPPLIES	26	-	91	-
52122 FURNITURE & EQMT - NONCAP	-	1,750	68	1,750
<b>SUPPLIES TOTAL</b>	<b>2,651</b>	<b>7,850</b>	<b>25,533</b>	<b>7,850</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>384,624</b>	<b>608,419</b>	<b>608,418</b>	<b>711,871</b>



## 50300 HUMAN RESOURCES

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	39,389	144,013	145,546	178,269
50102 SALARIES - OVERTIME	-	-	119	-
50122 TUITION REIMBURSEMENT	-	4,161	2,595	8,000
50123 EAP RETAINER	-	2,000	425	2,000
50200 FICA	2,737	11,017	19,363	13,638
50210 IMRF	2,138	15,323	-	11,534
50306 WORKER'S COMPENSATION	32	98	50	102
50403 EMPLOYEE HEALTH INSURANCE	22,976	48,210	53,503	68,169
50404 EMPLOYEE LIFE INSURANCE	-	20	185	240
50406 SECTION 125 PAYMENTS	875	2,500	1,275	2,500
<b>PERSONNEL TOTAL</b>	<b>68,147</b>	<b>227,342</b>	<b>223,061</b>	<b>284,452</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	451	-	959	1,500
51108 MEDICAL SERVICES	1,175	3,000	4,713	4,000
51110 POLICE/FIRE COMMISSION	-	-	-	20,000
51117 CONTRACTUAL SERVICES	193	-	692	4,000
51119 MARKETING ADS & PUBLIC INFO	575	300	4,724	1,700
51401 DUES & SUBSCRIPTIONS	700	1,574	1,690	2,100
51402 TRAINING	-	4,000	325	4,250
51803 OTHER SERVICES	-	-	30	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>3,093</b>	<b>8,874</b>	<b>13,133</b>	<b>37,550</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	541	-	232	-
52100 BOOKS	-	500	-	500
52105 FREIGHT & POSTAGE	3	350	122	350
52106 COMMODITIES	-	500	219	500
52200 PRINTED MATERIALS	-	500	1,059	600
52300 UNIFORMS/PROTECTIVE CLOTHING	-	-	113	-
56021 TECHNOLOGY EQUIPMENT	1,033	-	-	-
52110 OFFICE SUPPLIES	295	-	127	-
52122 FURNITURE & EQMT - NONCAP	6,299	-	-	1,500
<b>SUPPLIES TOTAL</b>	<b>8,171</b>	<b>1,850</b>	<b>1,871</b>	<b>3,450</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>79,411</b>	<b>238,066</b>	<b>238,065</b>	<b>325,452</b>

## FINANCE DEPARTMENT

### MISSION STATEMENT

The Finance Department is responsible for the City's accounts payable and accounts receivable functions, all General Ledger entries, bank deposits and reconciliations, tax filings, preparation of financial information for the annual independent audit, and general accounting functions. The Finance Director/Treasurer also serves as the treasurer for the Police and Fire Pension Funds.

SUMMARY		
B5000	Personnel	487,273
B5100	Contractual Services	787,700
B5200	Supplies	13,498
B5300	Other	-
B5600	Capital Improvements	-
B5900	Transfers Out	-
<b>TOTAL</b>		<b>1,288,471</b>

FULL-TIME EQUIVALENTS	'23b	'24	'25
Finance Director / Treasurer	1.0	1.0	1.0
Sr. Accountant	0.0	1.0	1.0
Account Clerk	1.0	1.0	2.0
Deputy Finance Director	1.0	0.0	0.0
Accountant	1.0	1.0	0.0
<b>TOTAL</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

#### Goals:

##### Finance and Accounting

- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the ACFR ending December 31, 2025
- Create Popular Annual Financial Reporting Award for December 31, 2025
- Receive unmodified opinion from auditors on annual financial statements and minimize auditor-initiated journal entries.
- Monitor state and federal legislation affecting City finances, employee pensions and benefits, and State action affecting state-shared revenues.

##### Utility Billing

- Continue to streamline utility billing processes.

##### Budgeting

- Implement continued budget document and process improvements in order to improve budget and financial transparency and ease of understanding.
- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the budget ending December 31, 2025

**50400 FINANCE DEPARTMENT**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	230,509	347,807	326,571	340,932
50200 FICA	17,042	26,608	43,691	26,082
50210 IMRF	12,999	37,007	-	22,058
50306 WORKER'S COMPENSATION	218	196	351	204
50403 EMPLOYEE HEALTH INSURANCE	63,097	104,598	98,894	97,517
50404 EMPLOYEE LIFE INSURANCE	-	40	419	480
<b>PERSONNEL TOTAL</b>	<b>323,865</b>	<b>516,256</b>	<b>469,925</b>	<b>487,273</b>
<b>CONTRACTUAL SERVICES</b>				
51101 FINANCIAL SERVICES	10,103	40,000	47,681	60,000
51106 TECHNOLOGY SERVICES	157,134	62,400	62,408	68,100
51117 CONTRACTUAL SERVICES	2,390	-	-	-
51120 LEGAL EXPENSES & NOTICES	932	-	40	300
51124 INTERNGOVERNMENTAL SERVICES	5,096	-	11,798	-
51207 MAINTENANCE-EQUIPMENT	-	220	-	-
51401 DUES & SUBSCRIPTIONS	755	717	690	800
51402 TRAINING	128	8,000	2,733	8,000
51502 REFUNDS & REIMBURSEMENTS	120,331	-	22	-
51802 INCENTIVE PAYMENTS	351,232	512,220	536,977	650,000
51804 RENTAL-BLDG & EQUIP	147	-	-	500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>648,246</b>	<b>623,557</b>	<b>662,350</b>	<b>787,700</b>
<b>SUPPLIES</b>				
52100 BOOKS	498	1,000	-	1,000
52104 SMALL TOOLS & EQUIPMENT	8,648	-	-	-
52105 FREIGHT & POSTAGE	533	1,581	9,556	7,998
52107 SUPPLIES/PARTS-TECHNOLOGY	-	-	96	-
52108 FOOD	100	-	-	-
52200 PRINTED MATERIALS	1,721	2,000	2,169	2,000
52300 UNIFORMS/PROTECTIVE CLOTHING	-	-	225	-
52110 OFFICE SUPPLIES	946	-	1,508	-
52122 FURNITURE & EQMT - NONCAP	1,313	2,500	1,064	2,500
<b>SUPPLIES TOTAL</b>	<b>13,761</b>	<b>7,081</b>	<b>14,618</b>	<b>13,498</b>
<b>CAPITAL IMPROVEMENTS</b>				
57021 REMODELING	240	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>986,112</b>	<b>1,146,894</b>	<b>1,146,893</b>	<b>1,288,471</b>

## POLICE DEPARTMENT

### MISSION STATEMENT

The Police Department's mission is to provide expert and compassionate law enforcement services aimed at reducing crime and enhancing traffic safety for residents, workers, and visitors in the City of Sycamore. This is achieved by promoting employee development, effectively managing the department's resources, and fostering strong community partnerships.

SUMMARY		
B5000	Personnel	5,808,901
B5100	Contractual Services	1,205,877
B5200	Supplies	199,100
B5300	Other	-
B5600	Capital Improvements	235,000
B5900	Transfers Out	-
<b>TOTAL</b>		<b>7,448,878</b>

FULL-TIME EQUIVALENTS	'23b	'24	'25
Chief	1.0	1.0	1.0
Deputy Chief	2.0	2.0	2.0
Sergeant	6.0	7.0	7.0
Detective	2.0	2.0	2.0
Officer	24.0	22.0	22.0
Office Manager	0.0	1.0	1.0
Administrative Assistant	1.5	1.0	1.0
Code Enforcement	1.0	1.0	1.0
Records Clerk	0.0	0.5	0.5
Parking Clerk	0.0	0.5	0.5
Community Service Officer	0.0	0.5	0.5
<b>TOTAL</b>	<b>37.5</b>	<b>38.5</b>	<b>38.5</b>

### Goals

#### Department

- Implement new policy management and training system.
- Create additional career development opportunities for personnel through rotations and specialty assignments.
- Assess facility needs for improvements.

#### Patrol

- Conduct engagement events to further develop community relationships.
- Promote traffic safety through increased enforcement efforts, crash analysis, and IDOT grant funded campaigns.
- Conduct comprehensive field training for three new officers and patrol reintegration training for rotating personnel.

#### Records/Parking

- Prepare records and conduct disposal shred for legally eligible records.
- Continue to respond to increase in subpoenas and FOIA requests.

#### Investigations

- Expand training for Investigators in advanced crime scene course in conjunction with the DeKalb County Major Case Squad.
- Partner with a third-party service to enhance and streamline background investigations.
- Enhance investigators training in Open-Source Intelligence applications.
- Provide intra-departmental cross training for Patrol.

#### Community Services

- Proactively assist patrol by investigating ordinance violation and nuisance complaints.
- Complete inventory of all firearm exhibits eligible for final disposal and oversee destruction.
- Complete all mandated evidentiary inspections resulting in 100% accuracy.

## POLICE DEPARTMENT MASTER

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	2,326,195	3,891,730	3,968,520	3,846,607
50101 SALARIES - PART TIME	65,619	113,448	106,108	203,156
50102 SALARIES - OVERTIME	184,388	171,601	209,976	225,000
50108 SEVERANCE PAY	-	-	-	140,000
50200 FICA	46,589	80,429	89,231	82,894
50210 IMRF	7,274	19,589	-	12,081
50304 PENSION PAYMENT	718,708	122,964	55,172	-
50306 WORKER'S COMPENSATION	49,626	76,198	85,615	78,751
50307 EMPLOYEE PENSION CONTRIBUTIONS	-	74,553	-	-
50403 EMPLOYEE HEALTH INSURANCE	631,823	1,062,721	994,835	1,050,232
50404 EMPLOYEE LIFE INSURANCE	-	400	4,251	4,800
50407 RETIREE HEALTH INSURANCE	81,873	165,380	172,584	165,380
<b>PERSONNEL TOTAL</b>	<b>4,112,095</b>	<b>5,779,013</b>	<b>5,686,291</b>	<b>5,808,901</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	3,356	5,000	4,134	4,200
51106 TECHNOLOGY SERVICES	21,115	62,100	118,214	151,162
51108 MEDICAL SERVICES	2,880	5,150	-	4,920
51110 POLICE/FIRE COMMISION	20,658	14,000	7,177	-
51111 K-9 CONTRACTUAL SERVICES	14,434	4,800	2,514	3,800
51117 CONTRACTUAL SERVICES	934	-	22,611	139,000
51124 INTERNGOVERNMENTAL SERVICES	50	2,500	591	1,000
51207 MAINTENANCE-EQUIPMENT	899	3,250	2,179	3,250
51208 MAINTENANCE-VEHICLES	20,064	36,155	35,080	30,725
51304 TELEPHONE SERVICES	25,848	15,001	47,996	43,200
51305 WIRELESS SERVICES	5,246	15,550	11,040	16,620
51401 DUES & SUBSCRIPTIONS	32,957	39,271	56,809	54,420
51402 TRAINING	50,752	58,220	48,095	63,280
51603 TRAVEL	300	-	-	-
51804 RENTAL-BLDG & EQUIP	1,963	6,900	1,881	7,300
51805 DISPATCH DEKALB COUNTY	450,498	817,000	755,585	683,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>651,953</b>	<b>1,084,897</b>	<b>1,113,905</b>	<b>1,205,877</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	10,558	-	12,713	-
52022 MACHNRY/MAJOR TOOLS - NONCAP	3,132	1,500	11,492	1,500
52023 TELEPHONE & RADIO EQUIPMENT	-	4,750	17,826	7,000
52100 BOOKS	939	4,250	80	1,750
52104 SMALL TOOLS & EQUIPMENT	130	-	-	-
52105 FREIGHT & POSTAGE	1,081	3,500	1,956	3,000
52108 FOOD	5,351	8,000	6,917	7,750
52200 PRINTED MATERIALS	5,250	7,180	6,763	7,500
52300 UNIFORMS/PROTECTIVE CLOTHING	26,925	12,879	16,481	24,950
52400 SUPPLIES	15,609	14,094	16,827	23,000
52401 EQUIPMENT	3,273	43,700	36,373	34,900
52404 MUNITIONS	6,885	9,000	8,493	15,000
52405 K-9 SUPPLIES	2,887	1,500	1,617	1,500
52407 POLICE FORFEITURES EXPENDITURE FD	-	-	2,781	-
52792 FUEL	39,422	70,100	55,702	61,750
52912 BUILDING SUPPLIES	1,266	4,000	3,952	4,000
56021 TECHNOLOGY EQUIPMENT	1,329	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	9,404	-	-	-
52110 OFFICE SUPPLIES	130	-	197	-
52122 FURNITURE & EQMT - NONCAP	314	2,500	-	5,500
<b>SUPPLIES TOTAL</b>	<b>133,886</b>	<b>186,953</b>	<b>200,170</b>	<b>199,100</b>

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**POLICE DEPARTMENT MASTER -- (continued)**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	217,281	85,015	131,096	235,000
57063 SYSTEM IMPROVEMENTS	130	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>217,411</b>	<b>85,015</b>	<b>131,096</b>	<b>235,000</b>
<b>TRANSFERS OUT</b>				
59032 XFER TO DEBT SERVICE	330,000	594,952	594,952	-
59044 XFER TO POLICE PENSION FUND	-	-	-	-
<b>TRANSFERS OUT TOTAL</b>	<b>330,000</b>	<b>594,952</b>	<b>594,952</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>5,445,344</b>	<b>7,730,830</b>	<b>7,726,415</b>	<b>7,448,878</b>

## 51000 POLICE ADMINISTRATION

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	208,982	504,573	474,259	612,469
50101 SALARIES - PART TIME	1,230	-	18,249	-
50102 SALARIES - OVERTIME	3,927	-	3,044	-
50108 SEVERANCE PAY	-	-	-	140,000
50200 FICA	4,823	10,317	14,345	12,473
50210 IMRF	1,930	5,818	-	3,748
50304 PENSION PAYMENT	212,287	69,149	55,172	-
50306 WORKER'S COMPENSATION	4,412	3,859	7,602	5,287
50307 EMPLOYEE PENSION CONTRIBUTIONS	-	41,925	-	-
50403 EMPLOYEE HEALTH INSURANCE	66,668	140,105	94,538	167,837
50404 EMPLOYEE LIFE INSURANCE	-	40	458	600
50407 RETIREE HEALTH INSURANCE	60,940	165,380	123,914	165,380
<b>PERSONNEL TOTAL</b>	<b>565,199</b>	<b>941,166</b>	<b>791,581</b>	<b>1,107,794</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	3,356	5,000	4,134	4,200
51106 TECHNOLOGY SERVICES	17,747	62,100	107,666	143,022
51108 MEDICAL SERVICES	-	2,050	-	1,770
51110 POLICE/FIRE COMMISION	20,658	14,000	7,177	-
51117 CONTRACTUAL SERVICES	865	-	19,476	139,000
51124 INTERNGOVERNMENTAL SERVICES	50	2,500	575	1,000
51207 MAINTENANCE-EQUIPMENT	731	2,250	1,484	2,250
51208 MAINTENANCE-VEHICLES	5,452	4,000	3,252	4,120
51304 TELEPHONE SERVICES	25,848	3,357	42,816	43,200
51305 WIRELESS SERVICES	461	2,500	650	1,440
51401 DUES & SUBSCRIPTIONS	24,906	23,100	44,337	21,465
51402 TRAINING	18,150	8,120	18,245	10,830
51804 RENTAL-BLDG & EQUIP	1,963	6,900	1,881	7,300
51805 DISPATCH DEKALB COUNTY	450,498	817,000	755,585	683,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>570,684</b>	<b>952,877</b>	<b>1,007,277</b>	<b>1,062,597</b>
<b>SUPPLIES</b>				
52022 MACHNRY/MAJOR TOOLS - NONCAP	-	1,000	11,489	1,000
52023 TELEPHONE & RADIO EQUIPMENT	-	1,000	17,826	1,000
52100 BOOKS	571	2,000	-	500
52105 FREIGHT & POSTAGE	990	3,500	1,938	3,000
52108 FOOD	3,989	4,750	4,602	4,500
52200 PRINTED MATERIALS	4,806	3,500	3,496	3,500
52300 UNIFORMS/PROTECTIVE CLOTHING	2,201	750	4,960	1,750
52400 SUPPLIES	2,512	-	5,287	1,000
52401 EQUIPMENT	-	9,800	22,531	4,000
52404 MUNITIONS	6,885	9,000	8,493	15,000
52407 POLICE FORFEITURES EXPENDITURE FD	-	-	1,383	-
52792 FUEL	7,592	4,600	4,617	3,000
52912 BUILDING SUPPLIES	888	4,000	3,882	4,000
52110 OFFICE SUPPLIES	130	-	197	-
52122 FURNITURE & EQMT - NONCAP	314	2,500	-	5,500
<b>SUPPLIES TOTAL</b>	<b>30,879</b>	<b>46,400</b>	<b>90,703</b>	<b>47,750</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	-	-	46,473	-
57063 SYSTEM IMPROVEMENTS	130	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>130</b>	<b>-</b>	<b>46,473</b>	<b>-</b>
<b>TRANSFERS OUT</b>				
59032 XFER TO DEBT SERVICE	330,000	594,952	594,952	-
<b>TRANSFERS OUT TOTAL</b>	<b>330,000</b>	<b>594,952</b>	<b>594,952</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>1,496,892</b>	<b>2,535,395</b>	<b>2,530,986</b>	<b>2,218,141</b>

## 51200 POLICE PATROL

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	1,553,140	2,385,977	2,385,977	2,431,546
50102 SALARIES - OVERTIME	148,349	171,601	171,601	225,000
50200 FICA	23,873	40,696	35,798	35,255
50304 PENSION PAYMENT	418,026	-	-	-
50306 WORKER'S COMPENSATION	21,737	35,560	37,507	31,416
50403 EMPLOYEE HEALTH INSURANCE	386,753	597,324	597,324	621,398
50404 EMPLOYEE LIFE INSURANCE	-	280	2,886	2,880
50407 RETIREE HEALTH INSURANCE	20,933	-	48,670	-
<b>PERSONNEL TOTAL</b>	<b>2,572,811</b>	<b>3,231,438</b>	<b>3,279,764</b>	<b>3,347,495</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	2,325	-	7,801	5,740
51108 MEDICAL SERVICES	2,880	2,500	-	2,520
51111 K-9 CONTRACTUAL SERVICES	14,036	2,400	1,096	1,900
51117 CONTRACTUAL SERVICES	-	-	2,755	-
51207 MAINTENANCE-EQUIPMENT	71	500	695	500
51208 MAINTENANCE-VEHICLES	7,762	21,500	19,685	23,000
51304 TELEPHONE SERVICES	-	5,640	5,180	-
51305 WIRELESS SERVICES	3,677	8,100	8,121	12,000
51401 DUES & SUBSCRIPTIONS	375	196	196	17,325
51402 TRAINING	27,165	39,900	14,892	36,975
51603 TRAVEL	300	-	-	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>58,591</b>	<b>80,736</b>	<b>60,421</b>	<b>99,960</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	10,558	-	3,444	-
52022 MACHNRY/MAJOR TOOLS - NONCAP	3,132	-	-	-
52023 TELEPHONE & RADIO EQUIPMENT	-	-	-	3,000
52100 BOOKS	144	500	-	250
52108 FOOD	419	2,000	837	1,750
52200 PRINTED MATERIALS	444	180	180	1,000
52300 UNIFORMS/PROTECTIVE CLOTHING	18,940	9,729	9,729	17,300
52400 SUPPLIES	10,789	7,594	7,594	16,500
52401 EQUIPMENT	27	29,600	13,411	28,900
52405 K-9 SUPPLIES	1,971	750	958	750
52407 POLICE FORFEITURES EXPENDITURE FD	-	-	1,398	-
52792 FUEL	28,922	60,000	45,182	54,000
52912 BUILDING SUPPLIES	378	-	-	-
<b>SUPPLIES TOTAL</b>	<b>75,723</b>	<b>110,353</b>	<b>82,732</b>	<b>123,450</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	212,037	85,015	84,623	195,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>212,037</b>	<b>85,015</b>	<b>84,623</b>	<b>195,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>2,919,162</b>	<b>3,507,542</b>	<b>3,507,541</b>	<b>3,765,905</b>



## 51300 POLICE INVESTIGATIVE OPERATIONS

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	483,174	789,284	850,387	337,601
50102 SALARIES - OVERTIME	30,395	-	26,265	-
50200 FICA	7,087	4,774	12,001	4,896
50304 PENSION PAYMENT	88,396	53,815	-	-
50306 WORKER'S COMPENSATION	4,347	3,810	7,502	3,927
50307 EMPLOYEE PENSION CONTRIBUTIONS	-	32,628	-	-
50403 EMPLOYEE HEALTH INSURANCE	139,999	231,745	231,745	105,915
50404 EMPLOYEE LIFE INSURANCE	-	30	692	360
<b>PERSONNEL TOTAL</b>	<b>753,399</b>	<b>1,116,086</b>	<b>1,128,592</b>	<b>452,699</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	332	-	1,167	1,100
51108 MEDICAL SERVICES	-	500	-	315
51111 K-9 CONTRACTUAL SERVICES	398	2,400	22	-
51117 CONTRACTUAL SERVICES	-	-	380	-
51124 INTERNGOVERNMENTAL SERVICES	-	-	16	-
51207 MAINTENANCE-EQUIPMENT	97	500	-	500
51208 MAINTENANCE-VEHICLES	6,850	2,000	3,487	2,060
51304 TELEPHONE SERVICES	-	3,424	-	-
51305 WIRELESS SERVICES	1,031	3,030	1,805	2,460
51401 DUES & SUBSCRIPTIONS	7,636	15,100	12,226	14,905
51402 TRAINING	4,174	6,700	9,323	8,975
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>20,519</b>	<b>33,654</b>	<b>28,426</b>	<b>30,315</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	-	3,444	-
52023 TELEPHONE & RADIO EQUIPMENT	-	3,750	-	3,000
52100 BOOKS	112	500	-	250
52105 FREIGHT & POSTAGE	91	-	18	-
52108 FOOD	374	750	452	750
52200 PRINTED MATERIALS	-	750	-	750
52300 UNIFORMS/PROTECTIVE CLOTHING	5,416	1,500	212	1,500
52400 SUPPLIES	583	2,500	776	2,500
52401 EQUIPMENT	3,246	1,500	431	1,500
52405 K-9 SUPPLIES	916	750	-	-
52792 FUEL	1,424	3,000	2,388	2,500
56022 OFFICE FURNITURE & EQUIPMENT	9,404	-	-	-
<b>SUPPLIES TOTAL</b>	<b>21,565</b>	<b>15,000</b>	<b>7,721</b>	<b>12,750</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	5,244	-	-	40,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>5,244</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>800,727</b>	<b>1,164,740</b>	<b>1,164,739</b>	<b>535,764</b>

**51500 POLICE CROSSING GUARD**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	-	-	203	-
50101 SALARIES - PART TIME	50,386	67,559	64,333	87,335
50200 FICA	3,855	6,487	4,937	6,681
50306 WORKER'S COMPENSATION	12,173	16,510	21,009	17,006
<b>PERSONNEL TOTAL</b>	<b>66,413</b>	<b>90,556</b>	<b>90,482</b>	<b>111,022</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	-	-	73	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>73</b>	<b>-</b>
<b>SUPPLIES</b>				
52108 FOOD	27	-	-	-
52400 SUPPLIES	1,200	-	-	-
<b>SUPPLIES TOTAL</b>	<b>1,227</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>67,640</b>	<b>90,556</b>	<b>90,555</b>	<b>111,022</b>

## 51600 POLICE PARKING & RECORDS

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	42,927	-	68,574	63,443
50101 SALARIES - PART TIME	11,463	45,889	13,896	46,791
50102 SALARIES - OVERTIME	-	-	151	-
50200 FICA	3,984	13,580	10,445	8,433
50210 IMRF	3,089	7,408	-	4,105
50306 WORKER'S COMPENSATION	6,086	15,189	10,500	1,411
50403 EMPLOYEE HEALTH INSURANCE	16,304	24,390	2,071	13,131
50404 EMPLOYEE LIFE INSURANCE	-	40	(10)	360
<b>PERSONNEL TOTAL</b>	<b>83,854</b>	<b>106,496</b>	<b>105,627</b>	<b>137,674</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	315	-	643	550
51304 TELEPHONE SERVICES	-	645	-	-
51305 WIRELESS SERVICES	-	480	-	-
51401 DUES & SUBSCRIPTIONS	40	875	-	725
51402 TRAINING	-	1,000	617	1,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>355</b>	<b>3,000</b>	<b>1,260</b>	<b>2,275</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	-	4,591	-
52100 BOOKS	112	1,250	-	750
52104 SMALL TOOLS & EQUIPMENT	130	-	-	-
52200 PRINTED MATERIALS	-	2,000	3,087	1,500
52300 UNIFORMS/PROTECTIVE CLOTHING	-	400	91	400
52400 SUPPLIES	-	2,500	919	1,500
52912 BUILDING SUPPLIES	-	-	70	-
56021 TECHNOLOGY EQUIPMENT	1,329	-	-	-
<b>SUPPLIES TOTAL</b>	<b>1,571</b>	<b>6,150</b>	<b>8,758</b>	<b>4,150</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>85,780</b>	<b>115,646</b>	<b>115,645</b>	<b>144,099</b>

## 51700 POLICE COMMUNITY SERVICES

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	37,971	211,896	189,121	401,548
50101 SALARIES - PART TIME	2,541	-	9,630	69,030
50102 SALARIES - OVERTIME	1,717	-	8,914	-
50200 FICA	2,968	4,575	11,706	15,156
50210 IMRF	2,254	6,363	-	4,228
50306 WORKER'S COMPENSATION	870	1,270	1,495	19,704
50403 EMPLOYEE HEALTH INSURANCE	22,099	69,157	69,157	141,951
50404 EMPLOYEE LIFE INSURANCE	-	10	224	600
<b>PERSONNEL TOTAL</b>	<b>70,420</b>	<b>293,271</b>	<b>290,247</b>	<b>652,217</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	395	-	864	750
51108 MEDICAL SERVICES	-	100	-	315
51111 K-9 CONTRACTUAL SERVICES	-	-	1,396	1,900
51117 CONTRACTUAL SERVICES	69	-	-	-
51208 MAINTENANCE-VEHICLES	-	8,655	8,655	1,545
51304 TELEPHONE SERVICES	-	1,935	-	-
51305 WIRELESS SERVICES	77	1,440	464	720
51401 DUES & SUBSCRIPTIONS	-	-	50	-
51402 TRAINING	1,263	2,500	5,018	5,500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>1,804</b>	<b>14,630</b>	<b>16,447</b>	<b>10,730</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	-	1,235	-
52022 MACHNRY/MAJOR TOOLS - NONCAP	-	500	3	500
52100 BOOKS	-	-	80	-
52108 FOOD	542	500	1,025	750
52200 PRINTED MATERIALS	-	750	-	750
52300 UNIFORMS/PROTECTIVE CLOTHING	369	500	1,489	4,000
52400 SUPPLIES	525	1,500	2,251	1,500
52401 EQUIPMENT	-	2,800	-	500
52405 K-9 SUPPLIES	-	-	660	750
52792 FUEL	1,484	2,500	3,514	2,250
<b>SUPPLIES TOTAL</b>	<b>2,920</b>	<b>9,050</b>	<b>10,256</b>	<b>11,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>75,144</b>	<b>316,951</b>	<b>316,950</b>	<b>673,947</b>

## FIRE DEPARTMENT

### MISSION STATEMENT

The Fire Department's mission is to respond promptly to all emergency and non-emergency calls for service, meeting the community's expectations. The department also strives to promote safety through continuous fire prevention efforts and public education programs.

SUMMARY		
B5000	Personnel	5,730,804
B5100	Contractual Services	576,524
B5200	Supplies	427,987
B5300	Other	-
B5600	Capital Improvements	472,500
B5900	Transfers Out	2,500,000
<b>TOTAL</b>		<b>9,707,815</b>

FULL-TIME EQUIVALENTS	'23b	'24	'25
Chief	1.0	1.0	1.0
Deputy Chief	2.0	1.0	1.0
Battalion Chief	0.0	3.0	3.0
Lieutenants	7.0	7.0	7.0
Firefighter	20.0	20.0	20.0
Office Manager	1.0	1.0	1.0
<b>TOTAL</b>	<b>31.0</b>	<b>33.0</b>	<b>33.0</b>

#### Goals Department

- Continue to update policies and procedures to enhance personnel safety and operational efficiency.
- Continue training and risk management efforts designed to increase personnel safety and reduce firefighter injuries.
- Pursue grants for equipment and training.

#### Operations

- Continue the implementation of annual physicals.
- Maintain and provide preventative maintenance on vehicles, equipment, and stations

#### Administration

- Continue to work with the Firefighter's collective bargaining group on operational issues.
- Update the Fire Department Strategic Plan.

#### Administration

- Initiate the process to hire interns.

## FIRE DEPARTMENT MASTER

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	2,338,793	3,594,603	3,592,977	3,497,109
50101 SALARIES - PART TIME	45	84	1,079	10,000
50102 SALARIES - OVERTIME	456,223	695,752	641,879	600,000
50108 SEVERANCE PAY	-	-	-	140,000
50121 EMPLOYEE RECOGNITION	-	-	3,054	5,000
50200 FICA	39,399	53,953	63,736	54,643
50210 IMRF	2,196	6,618	-	4,106
50304 PENSION PAYMENT	978,378	66,281	75,103	-
50306 WORKER'S COMPENSATION	150,406	207,409	245,409	253,702
50307 EMPLOYEE PENSION CONTRIBUTIONS	-	26,835	-	-
50403 EMPLOYEE HEALTH INSURANCE	659,768	1,010,547	947,424	996,903
50404 EMPLOYEE LIFE INSURANCE	-	330	3,617	3,961
50407 RETIREE HEALTH INSURANCE	118,517	165,380	209,116	165,380
<b>PERSONNEL TOTAL</b>	<b>4,743,725</b>	<b>5,827,792</b>	<b>5,783,395</b>	<b>5,730,804</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	13,730	36,800	34,096	36,800
51108 MEDICAL SERVICES	27,627	86,500	54,706	86,500
51110 POLICE/FIRE COMMISION	14,099	14,000	10,577	-
51117 CONTRACTUAL SERVICES	40	-	3,672	-
51119 MARKETING ADS & PUBLIC INFO	2,269	4,000	2,694	4,000
51201 MAINTENANCE-BUILDINGS	23,133	30,000	20,112	30,000
51207 MAINTENANCE-EQUIPMENT	13,041	30,000	18,516	30,000
51208 MAINTENANCE-VEHICLES	13,856	50,000	41,611	50,000
51304 TELEPHONE SERVICES	-	1,200	(380)	1,200
51305 WIRELESS SERVICES	1,805	-	7,011	9,024
51401 DUES & SUBSCRIPTIONS	1,656	3,000	2,368	3,000
51402 TRAINING	31,784	47,000	38,682	47,000
51502 REFUNDS & REIMBURSEMENTS	296,273	180,775	267,232	275,000
51603 TRAVEL	1,705	-	-	-
51804 RENTAL-BLDG & EQUIP	798	4,000	-	4,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>441,817</b>	<b>487,275</b>	<b>500,896</b>	<b>576,524</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	434	59,300	10,922	59,300
52023 TELEPHONE & RADIO EQUIPMENT	-	7,300	552	7,300
52100 BOOKS	830	3,800	157	3,800
52105 FREIGHT & POSTAGE	6	1,000	132	1,000
52107 SUPPLIES/PARTS-TECHNOLOGY	-	-	347	-
52200 PRINTED MATERIALS	1,605	1,000	2,300	1,000
52300 UNIFORMS/PROTECTIVE CLOTHING	42,359	22,650	40,633	36,087
52400 SUPPLIES	15	-	-	62,000
52402 FIREFIGHTING SUPPLIES & EQUIPMENT	17,894	52,000	21,834	52,000
52403 AMBULANCE SUPPLIES & EQUIPMENT	7,343	29,260	25,441	82,000
52792 FUEL	21,726	66,500	30,701	66,500
52850 SUPPLIES/PARTS-VEHICLES	4,337	10,000	13,491	10,000
52912 BUILDING SUPPLIES	9,321	36,000	8,306	36,000
56021 TECHNOLOGY EQUIPMENT	58,995	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	562	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	2,224	-	991	-
52110 OFFICE SUPPLIES	810	-	2,663	5,000
52122 FURNITURE & EQMT - NONCAP	1,190	6,000	3,449	6,000
<b>SUPPLIES TOTAL</b>	<b>169,650</b>	<b>294,810</b>	<b>161,920</b>	<b>427,987</b>

(continued next page)

**FIRE DEPARTMENT MASTER -- (continued)**

CAPITAL IMPROVEMENTS					
56010	VEHICLES	498,110	-	152,497	472,500
57022	MACHINERY/MAJOR TOOLS	32,355	350,000	361,130	-
57063	SYSTEM IMPROVEMENTS	3,427	-	-	-
CAPITAL IMPROVEMENTS TOTAL		533,892	350,000	513,628	472,500
TRANSFERS OUT					
59050	XFER TO FIRE STATION 1 FUND	-	-	-	2,500,000
TRANSFERS OUT TOTAL		-	-	-	2,500,000
TOTAL EXPENSES & TRANSFERS OUT		5,889,084	6,959,877	6,959,838	9,707,815



## 52000 FIRE ADMINISTRATION

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	259,695	346,180	310,526	355,014
50102 SALARIES - OVERTIME	10,487	-	12,828	-
50108 SEVERANCE PAY	-	-	-	140,000
50121 EMPLOYEE RECOGNITION	-	-	3,054	5,000
50200 FICA	5,874	8,876	11,724	9,081
50210 IMRF	2,196	6,618	-	4,106
50304 PENSION PAYMENT	280,737	66,281	75,103	-
50306 WORKER'S COMPENSATION	17,777	13,009	30,705	13,401
50307 EMPLOYEE PENSION CONTRIBUTIONS	-	26,835	-	-
50403 EMPLOYEE HEALTH INSURANCE	74,671	104,940	89,866	96,177
50404 EMPLOYEE LIFE INSURANCE	-	30	107	360
50407 RETIREE HEALTH INSURANCE	101,770	165,380	181,661	165,380
<b>PERSONNEL TOTAL</b>	<b>753,205</b>	<b>738,149</b>	<b>715,575</b>	<b>788,519</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	10,529	29,700	27,015	29,700
51108 MEDICAL SERVICES	22,633	66,696	51,027	66,696
51110 POLICE/FIRE COMMISION	14,099	14,000	10,577	-
51117 CONTRACTUAL SERVICES	40	-	3,672	-
51119 MARKETING ADS & PUBLIC INFO	2,269	4,000	2,694	4,000
51201 MAINTENANCE-BUILDINGS	22,758	30,000	20,112	30,000
51305 WIRELESS SERVICES	51	-	17	24
51401 DUES & SUBSCRIPTIONS	1,656	3,000	2,266	3,000
51402 TRAINING	-	-	10	-
51502 REFUNDS & REIMBURSEMENTS	296,273	180,775	267,232	275,000
51804 RENTAL-BLDG & EQUIP	798	4,000	-	4,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>371,106</b>	<b>332,171</b>	<b>384,621</b>	<b>412,420</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	434	2,800	502	2,800
52023 TELEPHONE & RADIO EQUIPMENT	-	6,500	130	6,500
52100 BOOKS	744	3,800	64	3,800
52105 FREIGHT & POSTAGE	6	1,000	132	1,000
52200 PRINTED MATERIALS	1,605	1,000	1,069	1,000
52300 UNIFORMS/PROTECTIVE CLOTHING	757	1,995	1,475	1,995
52400 SUPPLIES	15	-	-	-
52402 FIREFIGHTING SUPPLIES & EQUIPMENT	276	-	-	-
52792 FUEL	2,523	6,650	5,194	6,650
52850 SUPPLIES/PARTS-VEHICLES	22	-	-	-
52912 BUILDING SUPPLIES	8,328	22,700	5,891	22,700
56021 TECHNOLOGY EQUIPMENT	1,512	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	562	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	2,224	-	-	-
52110 OFFICE SUPPLIES	810	-	2,663	5,000
52122 FURNITURE & EQMT - NONCAP	1,190	4,000	3,449	4,000
<b>SUPPLIES TOTAL</b>	<b>21,007</b>	<b>50,445</b>	<b>20,569</b>	<b>55,445</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	98,110	-	-	-
57063 SYSTEM IMPROVEMENTS	3,427	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>101,537</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>1,246,855</b>	<b>1,120,765</b>	<b>1,120,764</b>	<b>1,256,384</b>

## 52100 FIRE OPERATIONS

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	2,079,099	3,248,423	3,282,452	3,142,095
50101 SALARIES - PART TIME	45	-	1,079	-
50102 SALARIES - OVERTIME	445,736	695,752	629,051	600,000
50200 FICA	33,525	45,077	52,011	45,562
50304 PENSION PAYMENT	697,641	-	-	-
50306 WORKER'S COMPENSATION	132,630	194,400	214,704	200,251
50403 EMPLOYEE HEALTH INSURANCE	585,097	905,607	857,559	900,726
50404 EMPLOYEE LIFE INSURANCE	-	300	3,510	3,601
50407 RETIREE HEALTH INSURANCE	16,747	-	27,455	-
<b>PERSONNEL TOTAL</b>	<b>3,990,520</b>	<b>5,089,559</b>	<b>5,067,820</b>	<b>4,892,235</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	3,201	7,100	7,081	7,100
51108 MEDICAL SERVICES	4,994	19,804	3,679	19,804
51201 MAINTENANCE-BUILDINGS	375	-	-	-
51207 MAINTENANCE-EQUIPMENT	13,041	30,000	18,516	30,000
51208 MAINTENANCE-VEHICLES	13,856	50,000	41,611	50,000
51304 TELEPHONE SERVICES	-	1,200	(380)	1,200
51305 WIRELESS SERVICES	1,754	-	6,994	9,000
51401 DUES & SUBSCRIPTIONS	-	-	102	-
51402 TRAINING	31,784	47,000	38,672	47,000
51603 TRAVEL	1,705	-	-	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>70,711</b>	<b>155,104</b>	<b>116,275</b>	<b>164,104</b>
52021 TECHNOLOGY EQUIPMENT	-	56,500	10,419	56,500
52023 TELEPHONE & RADIO EQUIPMENT	-	800	422	800
52100 BOOKS	87	-	93	-
52107 SUPPLIES/PARTS-TECHNOLOGY	-	-	347	-
52200 PRINTED MATERIALS	-	-	1,232	-
52300 UNIFORMS/PROTECTIVE CLOTHING	41,187	19,325	37,745	32,762
52400 SUPPLIES	-	-	-	62,000
52402 FIREFIGHTING SUPPLIES & EQUIPMENT	17,618	52,000	21,834	52,000
52403 AMBULANCE SUPPLIES & EQUIPMENT	7,343	29,260	25,441	82,000
52792 FUEL	19,203	59,850	25,506	59,850
52850 SUPPLIES/PARTS-VEHICLES	4,315	10,000	13,491	10,000
52912 BUILDING SUPPLIES	993	13,300	2,416	13,300
56021 TECHNOLOGY EQUIPMENT	57,483	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	-	-	991	-
52122 FURNITURE & EQMT - NONCAP	-	2,000	-	2,000
<b>SUPPLIES TOTAL</b>	<b>148,229</b>	<b>243,035</b>	<b>139,938</b>	<b>371,212</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	400,000	-	152,497	472,500
57022 MACHINERY/MAJOR TOOLS	32,355	350,000	361,130	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>432,355</b>	<b>350,000</b>	<b>513,628</b>	<b>472,500</b>
<b>TRANSFERS OUT</b>				
59050 XFER TO FIRE STATION 1 FUND	-	-	-	2,500,000
<b>TRANSFERS OUT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>4,641,815</b>	<b>5,837,698</b>	<b>5,837,661</b>	<b>8,400,051</b>

**52200 FIRE INTERNSHIP PROGRAM**

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
	<b>PERSONNEL</b>				
50101	SALARIES - PART TIME	-	84	-	10,000
50306	WORKER'S COMPENSATION	-	-	-	40,050
	<b>PERSONNEL TOTAL</b>	-	84	-	50,050
	<b>SUPPLIES</b>				
52300	UNIFORMS/PROTECTIVE CLOTHING	414	1,330	1,413	1,330
	<b>SUPPLIES TOTAL</b>	414	1,330	1,413	1,330
	<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	414	1,414	1,413	51,380

## STREETS DIVISION (PUBLIC WORKS)

### MISSION STATEMENT

The goal of the Street Division is to provide responsive and effective management, planning, and maintenance of city streets, municipal buildings, underground utilities, and seasonal services such as snow and ice control, tree trimming, leaf collection, and debris removal. These efforts ensure safe transportation throughout the community. Additionally, the division helps protect the environment by effectively managing, operating, and maintaining the sanitary sewer and stormwater systems.

SUMMARY		
B5000	Personnel	1,874,609
B5100	Contractual Services	2,889,336
B5200	Supplies	352,450
B5300	Other	-
B5600	Capital Improvements	407,000
B5900	Transfers Out	-
<b>TOTAL</b>		<b>5,523,395</b>

FULL-TIME EQUIVALENTS	'23b	'24	'25
Director	0.3	0.3	1.0
Assistant Director	0.7	0.3	1.0
City Engineer	1.0	0.0	0.0
Staff Engineer	0.3	0.0	0.0
Administrative Assistant	1.0	0.3	1.0
Foreman	1.3	1.3	1.0
Mechanic	1.0	1.0	1.0
Laborers	4.3	6.1	8.5
Custodian	1.0	1.0	0.0
<b>TOTAL</b>	<b>11.0</b>	<b>10.5</b>	<b>13.5</b>

### Goals

#### Engineering

- Design and inspect the City's street program.
- Complete the City's Lead Water Service Replacement Program
- Continue to implement new and reinstated pavement preservation programs.
- Continue to complete long-term planning for infrastructure.

#### Aministration

- Assist Engineering with the annual street improvement program.
- Continue training for professional development.
- Develop Capital Funding plan for PW equipment.

#### Forestry

- Maintain Tree City USA designation
- Continue leaf pickup program.

#### Operations

- Complete structure adjustments and repairs to reduce I/I into the sanitary sewer system.
- Repair of storm sewer system following annual inspection.
- Continue street patching.

## STREETS DEPARTMENT MASTER

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	554,111	655,175	688,438	1,152,993
50101 SALARIES - PART TIME	4,465	5,000	9,400	44,349
50102 SALARIES - OVERTIME	23,482	22,974	30,669	39,500
50200 FICA	43,227	45,412	98,087	91,596
50210 IMRF	32,728	63,168	-	75,383
50306 WORKER'S COMPENSATION	41,159	68,834	70,837	95,688
50403 EMPLOYEE HEALTH INSURANCE	157,216	201,461	191,814	326,170
50404 EMPLOYEE LIFE INSURANCE	-	104	1,037	1,680
50407 RETIREE HEALTH INSURANCE	25,653	47,250	32,465	47,250
<b>PERSONNEL TOTAL</b>	<b>882,041</b>	<b>1,109,378</b>	<b>1,122,747</b>	<b>1,874,609</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	-	750	-	750
51106 TECHNOLOGY SERVICES	4,040	4,800	5,065	4,800
51108 MEDICAL SERVICES	-	300	-	300
51109 NUISANCE ABATEMENT	329	2,000	36	2,000
51117 CONTRACTUAL SERVICES	133	-	300	-
51124 INTERNGOVERNMENTAL SERVICES	339,382	320,001	361,071	414,000
51200 MAINTENANCE-GROUNDS	16,348	53,400	64,504	78,400
51201 MAINTENANCE-BUILDINGS	1,141	8,500	3,122	9,100
51204 MAINTENANCE-STORM SEWERS	-	-	2,400	2,500
51205 MAINTENANCE-SIDEWALKS	-	-	-	7,500
51207 MAINTENANCE-EQUIPMENT	3,606	7,150	2,186	7,500
51208 MAINTENANCE-VEHICLES	5,424	10,800	7,341	13,300
51210 MAINTENANCE-TRAFFIC SIGNALS	-	6,518	5,470	25,000
51300 ELECTRIC SERVICES	113,641	184,274	184,274	310,000
51301 NATURAL GAS SERVICES	2,820	7,500	6,444	8,000
51304 TELEPHONE SERVICES	235	-	361	-
51305 WIRELESS SERVICES	1,593	4,536	4,037	4,536
51308 GARBAGE CONTRACT	1,164,462	1,979,202	1,953,226	1,975,000
51401 DUES & SUBSCRIPTIONS	250	750	250	750
51402 TRAINING	1,785	11,209	6,004	18,500
51500 TAXES, LICENSES, & FEES	1,208	2,500	2,231	2,500
51502 REFUNDS & REIMBURSEMENTS	-	-	691	-
51804 RENTAL-BLDG & EQUIP	2,878	4,500	3,219	4,900
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>1,659,274</b>	<b>2,608,690</b>	<b>2,612,231</b>	<b>2,889,336</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	1,131	900	3,738	900
52023 TELEPHONE & RADIO EQUIPMENT	-	5,450	3,079	5,250
52100 BOOKS	227	1,400	375	500
52104 SMALL TOOLS & EQUIPMENT	6,563	11,049	9,463	12,500
52105 FREIGHT & POSTAGE	240	200	35	250
52107 SUPPLIES/PARTS-TECHNOLOGY	70	3,450	472	4,000
52200 PRINTED MATERIALS	236	300	590	1,350
52300 UNIFORMS/PROTECTIVE CLOTHING	6,862	9,000	7,970	9,500
52400 SUPPLIES	21	-	234	-
52500 JANITORIAL SUPPLIES	6,210	11,100	9,276	11,100
52792 FUEL	39,994	66,979	66,979	88,500
52802 SUPPLIES/PARTS-STREETS	39,676	50,400	52,360	50,400
52803 SUPPLIES/PARTS-STORM SEWERS	3,889	6,500	6,941	6,500
52804 STREETLIGHTS, PARTS	1,046	2,268	2,268	7,500
52805 TRAFFIC & STREET SIGNS	8,891	7,718	7,718	25,000
52806 SUPPLIES/PARTS-TRAFFIC SIGNALS	5,611	6,303	6,303	12,500
52807 ICE/SALT CONTROL SUPPLIES	440	1,200	1,084	2,200
52810 SWEEPER PARTS	2,874	3,500	5,701	6,000
52850 SUPPLIES/PARTS-VEHICLES	33,246	43,190	43,191	58,000

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## STREETS DEPARTMENT MASTER -- (continued)

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
52911 WELDING SUPPLIES	1,466	2,000	1,889	2,000
52912 BUILDING SUPPLIES	11,017	17,000	13,700	21,000
52913 TREE PLANTING	13,070	12,751	12,345	25,000
56022 OFFICE FURNITURE & EQUIPMENT	187	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	1,564	-	-	-
52122 FURNITURE & EQMT - NONCAP	-	1,000	9	2,500
<b>SUPPLIES TOTAL</b>	<b>184,531</b>	<b>263,658</b>	<b>255,719</b>	<b>352,450</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	170,699	156,997	151,173	322,000
57022 MACHINERY/MAJOR TOOLS	-	22,200	19,050	35,000
57065 OTHER CAPITAL IMPROVEMENTS	51,071	-	-	50,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>221,770</b>	<b>179,197</b>	<b>170,223</b>	<b>407,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>2,947,616</b>	<b>4,160,923</b>	<b>4,160,921</b>	<b>5,523,395</b>

## 53000 STREETS ADMINISTRATION

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	113,643	114,716	147,725	350,845
50102 SALARIES - OVERTIME	1,160	-	4,161	-
50200 FICA	8,450	8,776	20,841	26,840
50210 IMRF	6,475	12,207	-	22,701
50306 WORKER'S COMPENSATION	8,149	4,935	13,874	14,949
50403 EMPLOYEE HEALTH INSURANCE	27,829	31,625	39,685	95,041
50404 EMPLOYEE LIFE INSURANCE	-	12	119	360
50407 RETIREE HEALTH INSURANCE	21,467	47,250	32,465	47,250
<b>PERSONNEL TOTAL</b>	<b>187,174</b>	<b>219,521</b>	<b>258,870</b>	<b>557,986</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	-	750	-	750
51106 TECHNOLOGY SERVICES	1,845	3,000	3,314	3,000
51304 TELEPHONE SERVICES	235	-	361	-
51305 WIRELESS SERVICES	-	4,536	-	4,536
51308 GARBAGE CONTRACT	1,164,462	1,979,202	1,953,226	1,975,000
51401 DUES & SUBSCRIPTIONS	250	550	250	550
51402 TRAINING	-	5,000	795	5,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>1,166,792</b>	<b>1,993,038</b>	<b>1,957,946</b>	<b>1,988,836</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	855	450	1,382	450
52023 TELEPHONE & RADIO EQUIPMENT	-	5,200	3,079	5,000
52100 BOOKS	227	700	375	500
52105 FREIGHT & POSTAGE	-	100	19	250
52107 SUPPLIES/PARTS-TECHNOLOGY	70	3,000	438	3,000
52200 PRINTED MATERIALS	236	200	590	1,250
52300 UNIFORMS/PROTECTIVE CLOTHING	269	-	-	-
52850 SUPPLIES/PARTS-VEHICLES	22	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	187	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	1,564	-	-	-
52122 FURNITURE & EQMT - NONCAP	-	500	9	2,000
<b>SUPPLIES TOTAL</b>	<b>3,430</b>	<b>10,150</b>	<b>5,892</b>	<b>12,450</b>
<b>CAPITAL IMPROVEMENTS</b>				
57065 OTHER CAPITAL IMPROVEMENTS	51,071	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>51,071</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>1,408,467</b>	<b>2,222,709</b>	<b>2,222,708</b>	<b>2,559,272</b>



## 53100 STREET OPERATIONS

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	387,549	459,427	459,426	721,439
50101 SALARIES - PART TIME	4,055	5,000	9,400	44,349
50102 SALARIES - OVERTIME	21,186	22,974	22,973	35,000
50200 FICA	30,739	27,502	65,756	58,582
50210 IMRF	23,182	38,255	-	47,460
50306 WORKER'S COMPENSATION	28,058	55,533	48,409	73,290
50403 EMPLOYEE HEALTH INSURANCE	106,754	127,475	127,477	206,293
50404 EMPLOYEE LIFE INSURANCE	-	74	722	1,200
50407 RETIREE HEALTH INSURANCE	4,187	-	-	-
<b>PERSONNEL TOTAL</b>	<b>605,710</b>	<b>736,240</b>	<b>734,164</b>	<b>1,187,613</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	2,156	1,800	1,611	1,800
51108 MEDICAL SERVICES	-	300	-	300
51109 NUISANCE ABATEMENT	329	2,000	36	2,000
51117 CONTRACTUAL SERVICES	27	-	300	-
51200 MAINTENANCE-GROUNDS	256	2,000	324	2,000
51201 MAINTENANCE-BUILDINGS	1,031	1,900	2,374	2,500
51204 MAINTENANCE-STORM SEWERS	-	-	2,400	2,500
51205 MAINTENANCE-SIDEWALKS	-	-	-	7,500
51207 MAINTENANCE-EQUIPMENT	3,606	4,500	2,186	4,500
51208 MAINTENANCE-VEHICLES	4,662	7,500	6,791	10,000
51210 MAINTENANCE-TRAFFIC SIGNALS	-	6,518	5,470	25,000
51300 ELECTRIC SERVICES	113,641	184,274	184,274	310,000
51301 NATURAL GAS SERVICES	2,820	7,500	6,444	8,000
51305 WIRELESS SERVICES	1,270	-	3,685	-
51401 DUES & SUBSCRIPTIONS	-	200	-	200
51402 TRAINING	1,785	5,209	5,209	12,500
51500 TAXES, LICENSES, & FEES	1,208	2,500	2,231	2,500
51502 REFUNDS & REIMBURSEMENTS	-	-	691	-
51804 RENTAL-BLDG & EQUIP	2,128	3,100	2,667	3,500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>134,919</b>	<b>229,301</b>	<b>226,692</b>	<b>394,800</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	276	450	2,356	450
52023 TELEPHONE & RADIO EQUIPMENT	-	250	-	250
52100 BOOKS	-	300	-	-
52104 SMALL TOOLS & EQUIPMENT	5,148	7,549	7,548	9,000
52105 FREIGHT & POSTAGE	240	100	17	-
52107 SUPPLIES/PARTS-TECHNOLOGY	-	450	34	1,000
52300 UNIFORMS/PROTECTIVE CLOTHING	6,593	7,500	7,556	8,000
52400 SUPPLIES	21	-	234	-
52500 JANITORIAL SUPPLIES	322	1,100	541	1,100
52792 FUEL	39,808	66,979	66,979	88,500
52802 SUPPLIES/PARTS-STREETS	39,676	50,400	52,360	50,400
52803 SUPPLIES/PARTS-STORM SEWERS	3,889	6,500	6,941	6,500
52804 STREETLIGHTS, PARTS	1,046	2,268	2,268	7,500
52805 TRAFFIC & STREET SIGNS	8,891	7,718	7,718	25,000
52806 SUPPLIES/PARTS-TRAFFIC SIGNALS	5,611	6,303	6,303	12,500
52807 ICE/SALT CONTROL SUPPLIES	-	-	-	1,000
52810 SWEEPER PARTS	2,874	3,500	5,701	6,000
52850 SUPPLIES/PARTS-VEHICLES	30,812	40,980	40,983	50,000
52911 WELDING SUPPLIES	1,466	2,000	1,889	2,000
52912 BUILDING SUPPLIES	1,045	4,000	4,106	8,000
52122 FURNITURE & EQMT - NONCAP	-	500	-	500
<b>SUPPLIES TOTAL</b>	<b>147,719</b>	<b>208,847</b>	<b>213,532</b>	<b>277,700</b>

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## STREET OPERATIONS -- (continued)

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
	<b>CAPITAL IMPROVEMENTS</b>				
56010	VEHICLES	85,452	70,997	70,997	322,000
57022	MACHINERY/MAJOR TOOLS	-	17,200	17,200	30,000
57065	OTHER CAPITAL IMPROVEMENTS	-	-	-	50,000
	<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>85,452</b>	<b>88,197</b>	<b>88,197</b>	<b>402,000</b>
	<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>973,800</b>	<b>1,262,585</b>	<b>1,262,584</b>	<b>2,262,113</b>

## 53200 FORESTRY

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	52,918	78,393	81,287	80,709
50102 SALARIES - OVERTIME	1,135	-	3,535	4,500
50200 FICA	4,008	5,997	11,490	6,174
50210 IMRF	3,070	8,342	-	5,222
50306 WORKER'S COMPENSATION	4,953	7,232	8,554	7,449
50403 EMPLOYEE HEALTH INSURANCE	15,135	24,537	24,652	24,836
50404 EMPLOYEE LIFE INSURANCE	-	10	174	120
<b>PERSONNEL TOTAL</b>	<b>81,219</b>	<b>124,511</b>	<b>129,691</b>	<b>129,010</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	39	-	141	-
51200 MAINTENANCE-GROUNDS	15,512	50,000	63,426	75,000
51207 MAINTENANCE-EQUIPMENT	-	2,500	-	2,500
51208 MAINTENANCE-VEHICLES	762	3,300	549	3,300
51305 WIRELESS SERVICES	78	-	129	-
51402 TRAINING	-	1,000	-	1,000
51804 RENTAL-BLDG & EQUIP	-	1,200	357	1,200
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>16,392</b>	<b>58,000</b>	<b>64,602</b>	<b>83,000</b>
<b>SUPPLIES</b>				
52100 BOOKS	-	300	-	-
52104 SMALL TOOLS & EQUIPMENT	1,210	3,000	1,584	3,000
52200 PRINTED MATERIALS	-	100	-	100
52300 UNIFORMS/PROTECTIVE CLOTHING	-	1,000	414	1,000
52850 SUPPLIES/PARTS-VEHICLES	2,282	2,210	2,208	8,000
52913 TREE PLANTING	13,070	12,751	12,345	25,000
<b>SUPPLIES TOTAL</b>	<b>16,562</b>	<b>19,361</b>	<b>16,552</b>	<b>37,100</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	85,247	86,000	80,176	-
57022 MACHINERY/MAJOR TOOLS	-	5,000	1,850	5,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>85,247</b>	<b>91,000</b>	<b>82,027</b>	<b>5,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>199,419</b>	<b>292,872</b>	<b>292,871</b>	<b>254,110</b>

**53400 MUNICIPAL BUILDING**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	-	2,639	-	-
50101 SALARIES - PART TIME	410	-	-	-
50200 FICA	31	3,137	-	-
50210 IMRF	-	4,364	-	-
50306 WORKER'S COMPENSATION	-	1,134	-	-
50403 EMPLOYEE HEALTH INSURANCE	7,497	17,824	-	-
50404 EMPLOYEE LIFE INSURANCE	-	8	22	-
<b>PERSONNEL TOTAL</b>	<b>7,939</b>	<b>29,106</b>	<b>22</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>				
51117 CONTRACTUAL SERVICES	106	-	-	-
51124 INTERGOVERNMENTAL SERVICES	339,382	320,001	361,071	414,000
51200 MAINTENANCE-GROUNDS	580	1,400	754	1,400
51201 MAINTENANCE-BUILDINGS	109	6,600	748	6,600
51207 MAINTENANCE-EQUIPMENT	-	150	-	500
51305 WIRELESS SERVICES	244	-	223	-
51804 RENTAL-BLDG & EQUIP	750	200	196	200
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>341,171</b>	<b>328,351</b>	<b>362,991</b>	<b>422,700</b>
<b>SUPPLIES</b>				
52100 BOOKS	-	100	-	-
52104 SMALL TOOLS & EQUIPMENT	205	500	331	500
52300 UNIFORMS/PROTECTIVE CLOTHING	-	500	-	500
52500 JANITORIAL SUPPLIES	5,888	10,000	8,735	10,000
52792 FUEL	186	-	-	-
52807 ICE/SALT CONTROL SUPPLIES	440	1,200	1,084	1,200
52850 SUPPLIES/PARTS-VEHICLES	130	-	-	-
52912 BUILDING SUPPLIES	9,972	13,000	9,594	13,000
<b>SUPPLIES TOTAL</b>	<b>16,820</b>	<b>25,300</b>	<b>19,744</b>	<b>25,200</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>365,931</b>	<b>382,757</b>	<b>382,757</b>	<b>447,900</b>

## ENGINEERING DEPARTMENT

### MISSION STATEMENT

The Engineering Department provides plan review, permitting, and inspection services for various projects to ensure compliance with city standards and specifications. Typical projects include:

- Engineering development review, including private development projects involving public improvements and stormwater management.
- Permits for work in the public right-of-way, such as the construction of streets, water, sanitary sewer, storm drainage systems, sidewalks, and approaches.
- Utility permits for third-party utility companies performing work within the right-of-way (e.g., telecommunications, gas, electric, fiber optic).

SUMMARY		
B5000	Personnel	339,106
B5100	Contractual Services	35,767
B5200	Supplies	10,534
B5300	Other	-
B5600	Capital Improvements	-
B5900	Transfers Out	-
<b>TOTAL</b>		<b>385,407</b>

FULL-TIME EQUIVALENTS	'23b	'24	'25
City Engineer	1.0	1.0	1.0
Engineering Coordinator	0.0	0.0	1.0
Staff Engineer	1.0	1.0	0.0
<b>TOTAL</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

### Goals Engineering

- Design and inspect the City's street program.
- Complete the City's Lead Water Service Replacement Program
- Continue to implement new and reinstated pavement preservation programs.
- Continue to complete long-term planning for infrastructure.

**56000 ENGINEERING**

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>					
50100	SALARIES - REGULAR	-	183,337	183,336	224,612
50200	FICA	-	10,360	24,768	17,182
50210	IMRF	-	14,409	-	14,533
50306	WORKER'S COMPENSATION	-	1,017	1,017	14,898
50403	EMPLOYEE HEALTH INSURANCE	-	47,936	47,937	60,141
50404	EMPLOYEE LIFE INSURANCE	-	20	185	240
50407	RETIREE HEALTH INSURANCE	4,187	-	6,864	7,500
	<b>PERSONNEL TOTAL</b>	<b>4,187</b>	<b>257,079</b>	<b>264,107</b>	<b>339,106</b>
<b>CONTRACTUAL SERVICES</b>					
51105	ARCHITECT/ENGINEERING SERVICES	-	17,236	15,438	30,000
51106	TECHNOLOGY SERVICES	107	-	642	500
51117	CONTRACTUAL SERVICES	-	-	217	-
51207	MAINTENANCE-EQUIPMENT	-	167	-	167
51208	MAINTENANCE-VEHICLES	-	500	-	500
51305	WIRELESS SERVICES	33	1,000	558	1,000
51401	DUES & SUBSCRIPTIONS	25	300	501	600
51402	TRAINING	780	3,000	1,573	3,000
	<b>CONTRACTUAL SERVICES TOTAL</b>	<b>945</b>	<b>22,203</b>	<b>18,928</b>	<b>35,767</b>
<b>SUPPLIES</b>					
52021	TECHNOLOGY EQUIPMENT	-	3,500	4,350	3,500
52022	MACHNRY/MAJOR TOOLS - NONCAP	-	-	-	2,500
52023	TELEPHONE & RADIO EQUIPMENT	-	400	-	400
52104	SMALL TOOLS & EQUIPMENT	-	750	771	750
52105	FREIGHT & POSTAGE	-	-	19	-
52107	SUPPLIES/PARTS-TECHNOLOGY	-	500	-	1,250
52200	PRINTED MATERIALS	-	300	37	300
52300	UNIFORMS/PROTECTIVE CLOTHING	-	-	30	-
52400	SUPPLIES	-	-	24	500
52792	FUEL	-	1,334	-	1,334
56022	OFFICE FURNITURE & EQUIPMENT	117	-	-	-
52122	FURNITURE & EQMT - NONCAP	-	2,500	299	-
	<b>SUPPLIES TOTAL</b>	<b>117</b>	<b>9,284</b>	<b>5,530</b>	<b>10,534</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>		<b>5,249</b>	<b>288,566</b>	<b>288,564</b>	<b>385,407</b>

## COMMUNITY DEVELOPMENT

### MISSION STATEMENT

Community Development manages all building and code enforcement functions, including plan reviews, issuance of building permits, construction inspections, and occupancy inspections of new and renovated buildings. The department also enforces locally adopted maintenance codes for existing buildings, conducts zoning reviews, and represents City staff at City Council, Planning & Zoning Commission, and Regional Plan Commission meetings. Additionally, it prepares updates for building and related regulations.

SUMMARY		
B5000	Personnel	652,404
B5100	Contractual Services	43,200
B5200	Supplies	21,500
B5300	Other	-
B5600	Capital Improvements	35,000
B5900	Transfers Out	-
		-
<b>TOTAL</b>		<b>752,104</b>

#### Goals Department

- Continue to evaluate internal processes and inspection protocols to ensure a high level of customer service and responsiveness.
- Continue to make significant progress toward electronically filing City plats, maps and documents.

FULL-TIME EQUIVALENTS	'23b	'24	'25
Director	1.0	1.0	1.0
Community Planner	0.0	0.0	1.0
Building Inspectors	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Part-time Building Inspector	0.5	0.0	0.0
<b>TOTAL</b>	<b>4.5</b>	<b>4.0</b>	<b>5.0</b>

#### Code Enforcement

- Continue to perform property maintenance inspections to ensure compliance with all codes and ordinances.
- Continue to develop and implement an electronic tracking and follow up system to ensure that all property maintenance concerns are addressed in a timely fashion and to completion.

## COMMUNITY DEVELOPMENT DEPARTMENT MASTER

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	231,437	425,190	412,753	469,407
50101 SALARIES - PART TIME	6,934	-	-	-
50102 SALARIES - OVERTIME	-	2,500	-	2,500
50200 FICA	17,577	23,164	55,381	35,909
50210 IMRF	13,537	32,217	-	30,371
50306 WORKER'S COMPENSATION	8,155	14,834	14,442	12,275
50403 EMPLOYEE HEALTH INSURANCE	61,637	119,415	95,532	101,342
50404 EMPLOYEE LIFE INSURANCE	-	50	527	600
<b>PERSONNEL TOTAL</b>	<b>339,277</b>	<b>617,370</b>	<b>578,635</b>	<b>652,404</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	-	750	-	750
51106 TECHNOLOGY SERVICES	620	-	2,136	-
51116 DEMOLITION SERVICES	19,390	-	-	-
51117 CONTRACTUAL SERVICES	3,997	4,000	2,880	7,360
51119 MARKETING ADS & PUBLIC INFO	-	1,000	-	1,000
51120 LEGAL EXPENSES & NOTICES	-	100	-	100
51124 INTERNGOVERNMENTAL SERVICES	150	-	-	-
51207 MAINTENANCE-EQUIPMENT	130	2,200	370	1,840
51208 MAINTENANCE-VEHICLES	147	3,500	1,903	4,500
51304 TELEPHONE SERVICES	754	-	1,112	1,500
51305 WIRELESS SERVICES	721	-	1,623	2,000
51401 DUES & SUBSCRIPTIONS	789	3,650	2,252	3,650
51402 TRAINING	-	3,500	106	3,500
51801 CONSTRUCTION - NONCAPITAL	-	-	-	14,000
51804 RENTAL-BLDG & EQUIP	2,183	4,000	3,575	3,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>28,882</b>	<b>22,700</b>	<b>15,959</b>	<b>43,200</b>
<b>SUPPLIES</b>				
52020 BUILDINGS & IMPROV NON-CAPITAL	-	-	8,201	-
52021 TECHNOLOGY EQUIPMENT	148	400	21	400
52023 TELEPHONE & RADIO EQUIPMENT	-	3,400	-	2,400
52100 BOOKS	799	2,300	2,359	2,300
52104 SMALL TOOLS & EQUIPMENT	133	2,400	420	2,400
52105 FREIGHT & POSTAGE	90	500	185	500
52106 COMMODITIES	321	1,000	444	1,000
52107 SUPPLIES/PARTS-TECHNOLOGY	2,157	2,000	345	2,000
52110 OFFICE SUPPLIES	13	-	243	3,000
52122 FURNITURE & EQMT - NONCAP	-	1,000	46	1,000
52200 PRINTED MATERIALS	522	1,500	634	1,500
52300 UNIFORMS/PROTECTIVE CLOTHING	-	586	586	-
52792 FUEL	1,305	10,000	1,412	5,000
56021 TECHNOLOGY EQUIPMENT	8,384	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	90	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	506	-	-	-
<b>SUPPLIES TOTAL</b>	<b>14,466</b>	<b>25,086</b>	<b>14,896</b>	<b>21,500</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	-	35,000	27,753	35,000
57022 MACHINERY/MAJOR TOOLS	610	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>610</b>	<b>35,000</b>	<b>27,753</b>	<b>35,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>383,235</b>	<b>700,156</b>	<b>637,242</b>	<b>752,104</b>



## 57000 BUILDING AND ZONING PROGRAM

	FY23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	231,437	425,190	412,753	469,407
50101 SALARIES - PART TIME	6,299	-	-	-
50102 SALARIES - OVERTIME	-	2,500	-	2,500
50200 FICA	17,528	23,164	55,381	35,909
50210 IMRF	13,501	32,217	-	30,371
50306 WORKER'S COMPENSATION	8,155	14,834	14,442	12,275
50403 EMPLOYEE HEALTH INSURANCE	61,637	119,415	95,532	101,342
50404 EMPLOYEE LIFE INSURANCE	-	50	527	600
<b>PERSONNEL TOTAL</b>	<b>338,558</b>	<b>617,370</b>	<b>578,635</b>	<b>652,404</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	-	750	-	750
51106 TECHNOLOGY SERVICES	620	-	2,136	-
51116 DEMOLITION SERVICES	19,390	-	-	-
51117 CONTRACTUAL SERVICES	3,997	4,000	2,880	7,360
51119 MARKETING ADS & PUBLIC INFO	-	1,000	-	1,000
51120 LEGAL EXPENSES & NOTICES	-	100	-	100
51124 INTERNGOVERNMENTAL SERVICES	150	-	-	-
51207 MAINTENANCE-EQUIPMENT	130	2,200	370	1,840
51208 MAINTENANCE-VEHICLES	147	3,500	1,903	4,500
51304 TELEPHONE SERVICES	754	-	1,112	1,500
51305 WIRELESS SERVICES	721	-	1,623	2,000
51401 DUES & SUBSCRIPTIONS	789	3,650	2,252	3,650
51402 TRAINING	-	3,500	106	3,500
51801 CONSTRUCTION - NONCAPITAL	-	-	-	14,000
51804 RENTAL-BLDG & EQUIP	2,183	4,000	3,575	3,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>28,882</b>	<b>22,700</b>	<b>15,959</b>	<b>43,200</b>
<b>SUPPLIES</b>				
52020 BUILDINGS & IMPROV NON-CAPITAL	-	-	8,201	-
52021 TECHNOLOGY EQUIPMENT	148	400	21	400
52023 TELEPHONE & RADIO EQUIPMENT	-	3,400	-	2,400
52100 BOOKS	799	2,300	2,359	2,300
52104 SMALL TOOLS & EQUIPMENT	133	2,400	420	2,400
52105 FREIGHT & POSTAGE	90	500	185	500
52106 COMMODITIES	321	1,000	444	1,000
52107 SUPPLIES/PARTS-TECHNOLOGY	2,157	2,000	345	2,000
52200 PRINTED MATERIALS	522	1,500	634	1,500
52792 FUEL	1,305	10,000	1,412	5,000
56021 TECHNOLOGY EQUIPMENT	8,384	-	-	-
56022 OFFICE FURNITURE & EQUIPMENT	90	-	-	-
56023 TELEPHONE & RADIO EQUIPMENT	506	-	-	-
52110 OFFICE SUPPLIES	13	-	243	3,000
52122 FURNITURE & EQMT - NONCAP	-	1,000	46	1,000
<b>SUPPLIES TOTAL</b>	<b>14,466</b>	<b>24,500</b>	<b>14,310</b>	<b>21,500</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	-	35,000	27,753	35,000
57022 MACHINERY/MAJOR TOOLS	610	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>610</b>	<b>35,000</b>	<b>27,753</b>	<b>35,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>382,516</b>	<b>699,570</b>	<b>636,656</b>	<b>752,104</b>

**57100 CODE ENFORCEMENT PROGRAM**

		FY23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>					
50101	SALARIES - PART TIME	635	-	-	-
50200	FICA	49	-	-	-
50210	IMRF	36	-	-	-
<b>PERSONNEL TOTAL</b>		<b>719</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES</b>					
52300	UNIFORMS/PROTECTIVE CLOTHING	-	586	586	-
<b>SUPPLIES TOTAL</b>		<b>-</b>	<b>586</b>	<b>586</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>		<b>719</b>	<b>586</b>	<b>586</b>	<b>-</b>

## WATER DIVISION

### MISSION STATEMENT

The Water Department is responsible for ensuring a safe and reliable supply of potable water to the community. Key duties include treating and distributing water to meet safety standards, maintaining infrastructure such as pipes and pumps, and regularly testing water quality to comply with health regulations. The department also manages meter

changes, responds to emergencies like main breaks or contamination, ensures regulatory compliance, plans for future growth, and addresses customer service needs, including concerns about water quality.

#### SUMMARY

B5000	Personnel	631,968
B5100	Contractual Services	1,358,870
B5200	Supplies	607,410
B5300	Other	10,000
B5600	Capital Improvements	850,000
B5900	Transfers Out	778,450

<b>TOTAL</b>		<b>4,236,698</b>
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#### FULL-TIME EQUIVALENTS

	'23b	'24	'25
Director	0.3	0.3	0.0
Assistant Director	0.7	0.7	0.0
Administrative Assistant	0.3	0.3	0.0
Foreman	1.3	1.3	2.0
Laborers	3.0	3.0	2.0
Custodian	0.1	0.1	0.0

<b>TOTAL</b>	<b>5.8</b>	<b>5.8</b>	<b>4.0</b>
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The City's water system consists of two water towers with a storage capacity of 2,250,000 gallons and five operating deep wells. The maximum pumping capacity of the five wells is 7.7 MGD, and the daily average of gallons pumped is about 1.89 MGD. At each well the water is chemically treated with chlorine for disinfection, fluoride for tooth protection, and phosphate for corrosion control. Radium removal equipment has been added at wells 6, 8, 9 and 10 to meet EPA requirements.

The City's wells pump through approximately 113 miles of water main varying in size from 4 inches to 12 inches. The system also has approximately 2,531 gate valves and 1,432 hydrants.

#### Goals

- Continue valve and hydrant operation program.
- Continue to replace old meters with radio read meters.
- Assist with Capital Improvement Programs.

#### Accomplishments

- Finished Pumpage  
631,783,000 Gallons (-8.3 % from last year)
- Metered Units  
747,749 units (-1.5% from last year)
- Unaccounted Water Loss (<7%) reduced
- Electricity – used less, spent more  
(ComEd delivery charge increase)
- \$320,894 (15.9 INC from last year)
- 2,206,106 KwHr (-7.2 DEC from last year)
- 368 Meters replaced
- 23 Watermain breaks repaired
- 277 Hydrants painted
- Over 1,150 service requests completed
- Improvements:
  - Replacement VFDs at Well 8 and Well 9
  - Replaced chemical scales at Well 8
  - Replaced Flow meters at Well 6, 8 and 9
  - Replaced Chlorine injection system at Well 6, 8 & 9
  - Pulled Well 7
  - Well 7 HMO plant construction

**20601 WATER FUND**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>SERVICE CHARGES</b>				
40458	1,788,483	2,490,544	2,490,543	2,567,800
<b>SERVICE CHARGES TOTAL</b>	<b>1,788,483</b>	<b>2,490,544</b>	<b>2,490,543</b>	<b>2,567,800</b>
<b>FINES/FEES</b>				
40705	510,850	775,000	763,067	798,250
40706	482,872	720,000	721,617	741,600
43270	7,375	20,000	-	20,000
43271	-	1,500	-	1,500
43272	1,250	1,500	-	1,500
40270	295	500	-	500
40271	10,383	5,000	23,693	5,000
40272	1,600	1,000	3,250	1,000
40459	15,457	20,000	33,504	20,000
40460	127,492	189,000	190,516	194,670
40275	175	-	1,328	-
<b>FINES/FEES TOTAL</b>	<b>1,157,749</b>	<b>1,733,500</b>	<b>1,736,974</b>	<b>1,784,020</b>
<b>OTHER</b>				
40704	1,726	2,500	7,144	2,500
40709	-	375,068	375,068	-
40770	473,542	3,388,696	3,339,897	-
40790	22,628	3,750	44,431	3,750
<b>OTHER TOTAL</b>	<b>497,896</b>	<b>3,770,014</b>	<b>3,766,540</b>	<b>6,250</b>
<b>TRANSFERS IN</b>				
49046	1,000,000	-	-	-
<b>TRANSFERS IN TOTAL</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>4,444,127</b>	<b>7,994,058</b>	<b>7,994,057</b>	<b>4,358,070</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>PERSONNEL</b>				
50100	336,464	524,065	515,840	331,403
50101	4,652	5,000	7,400	7,500
50102	34,781	82,750	40,641	82,750
50200	27,449	40,091	75,208	29,005
50210	20,982	55,234	-	22,975
50306	20,668	36,295	35,573	22,347
50403	110,514	168,942	174,167	120,508
50404	-	53	665	480
50407	8,419	-	13,565	15,000
<b>PERSONNEL TOTAL</b>	<b>563,929</b>	<b>912,430</b>	<b>863,060</b>	<b>631,968</b>
<b>CONTRACTUAL SERVICES</b>				
51104	375	25,000	-	10,000
51105	128	-	-	-
51106	14,765	24,870	14,305	39,810
51107	18,222	45,000	29,833	40,500
51117	13,347	-	8,736	8,400
51119	-	750	3,357	4,500
51201	748	4,250	1,154	14,500
51207	4,298	20,000	10,155	20,000
51208	1,226	3,000	984	3,000
51290	5,608	-	5,378	-
51300	189,334	288,000	321,358	350,000
51301	-	1,300	344	1,300

(continued next page)

**20601 WATER FUND -- (continued)**

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
51304	TELEPHONE SERVICES	2,387	3,500	2,262	2,400
51305	WIRELESS SERVICES	819	2,460	1,420	3,000
51306	WATER SYSTEM R&M	24,472	3,000	-	10,000
51307	RADIUM TREATMENT	515,781	833,562	782,483	834,860
51401	DUES & SUBSCRIPTIONS	-	1,260	555	1,350
51402	TRAINING	702	4,000	300	4,500
51405	MAPPING SERVICES	715	2,500	715	2,750
51500	TAXES, LICENSES, & FEES	60	5,000	171	3,000
51803	OTHER SERVICES	-	35,000	42,579	5,000
	<b>CONTRACTUAL SERVICES TOTAL</b>	<b>792,985</b>	<b>1,302,452</b>	<b>1,226,089</b>	<b>1,358,870</b>
	<b>SUPPLIES</b>				
52021	TECHNOLOGY EQUIPMENT	-	45,000	18,054	27,500
52022	MACHNRY/MAJOR TOOLS - NONCAP	-	5,000	4,450	6,500
52023	TELEPHONE & RADIO EQUIPMENT	-	750	-	750
52100	BOOKS	56	1,500	160	1,500
52104	SMALL TOOLS & EQUIPMENT	3,944	5,000	3,939	7,500
52105	FREIGHT & POSTAGE	13,803	18,000	11,043	19,500
52107	SUPPLIES/PARTS-TECHNOLOGY	342	2,500	146	2,500
52200	PRINTED MATERIALS	3,630	2,750	5,830	3,800
52300	UNIFORMS/PROTECTIVE CLOTHING	100	1,250	424	1,750
52792	FUEL	1,553	15,000	9,480	20,250
52850	SUPPLIES/PARTS-VEHICLES	378	4,000	1,901	5,000
52912	BUILDING SUPPLIES	1,583	16,110	15,390	16,360
52950	WATER SYSTEM PARTS	36,695	60,000	71,269	60,000
52951	LAB SUPPLIES AND MINOR EQUIP	4,288	12,000	9,150	12,000
52953	POTABLE WATER CHEMICALS	62,325	84,000	80,255	107,000
52955	EXCAVATION RESTORATION	7,553	30,000	23,148	30,000
52122	FURNITURE & EQMT - NONCAP	-	1,000	-	1,000
52061	WATER METER EXP	(1,624)	190,000	185,272	195,000
52062	WATER SYSTEM IMPROVEMENTS	-	70,002	15,085	49,500
52064	WATER VALVES	-	20,000	2,293	20,000
52066	FIRE HYDRANTS	-	15,000	9,488	20,000
	<b>SUPPLIES TOTAL</b>	<b>134,627</b>	<b>598,862</b>	<b>466,779</b>	<b>607,410</b>
	<b>OTHER</b>				
53046	BAD DEBT EXPENSE	-	10,000	222	10,000
	<b>OTHER TOTAL</b>	<b>-</b>	<b>10,000</b>	<b>222</b>	<b>10,000</b>
	<b>CAPITAL IMPROVEMENTS</b>				
56010	VEHICLES	21,441	105,000	22,067	-
57022	MACHINERY/MAJOR TOOLS	1,778	-	-	-
57060	WATER MAINS	1,481,162	325,000	240,271	250,000
57061	WATER METER EXP	117,118	-	-	-
57062	WATER SYSTEM IMPROVEMENTS	301,686	3,353,612	3,832,579	-
57065	OTHER CAPITAL IMPROVEMENTS	-	33,000	-	50,000
57067	PUMPS AND MOTORS	216,366	295,000	279,287	550,000
57069	STREET CONST OR RECONST	53,250	-	-	-
	<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>2,192,801</b>	<b>4,111,612</b>	<b>4,374,204</b>	<b>850,000</b>
	<b>TRANSFERS OUT</b>				
59001	PURCHASE OF SERVICES	-	-	-	244,730
59010	XFER TO GENERAL FUND	26,667	40,000	40,000	40,000
59030	XFER TO SEWER FUND	60,000	140,000	140,000	140,000
59032	XFER TO DEBT SERVICE	114,307	171,457	171,457	353,720
	<b>TRANSFERS OUT TOTAL</b>	<b>200,974</b>	<b>351,457</b>	<b>351,457</b>	<b>778,450</b>
	<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>3,885,316</b>	<b>7,286,813</b>	<b>7,281,811</b>	<b>4,236,698</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>558,811</b>	<b>707,245</b>	<b>712,246</b>	<b>121,372</b>

**54000 WATER ADMINISTRATION**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	113,607	111,343	147,675	-
50102 SALARIES - OVERTIME	1,160	-	4,159	-
50200 FICA	8,446	8,517	20,833	-
50210 IMRF	6,473	11,848	-	-
50306 WORKER'S COMPENSATION	5,712	4,791	9,857	-
50403 EMPLOYEE HEALTH INSURANCE	27,576	30,694	39,670	-
50404 EMPLOYEE LIFE INSURANCE	-	9	116	-
50407 RETIREE HEALTH INSURANCE	8,419	-	13,565	15,000
<b>PERSONNEL TOTAL</b>	<b>171,394</b>	<b>167,202</b>	<b>235,875</b>	<b>15,000</b>
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	375	25,000	-	10,000
51105 ARCHITECT/ENGINEERING SERVICES	128	-	-	-
51106 TECHNOLOGY SERVICES	11,813	6,870	8,156	23,810
51107 LAB TESTING SERVICES	18,222	45,000	29,833	40,500
51117 CONTRACTUAL SERVICES	13,321	-	8,436	8,400
51119 MARKETING ADS & PUBLIC INFO	-	750	3,357	4,500
51304 TELEPHONE SERVICES	2,387	3,500	2,262	2,400
51305 WIRELESS SERVICES	-	2,460	-	3,000
51401 DUES & SUBSCRIPTIONS	-	1,260	555	1,350
51402 TRAINING	702	4,000	300	4,500
51405 MAPPING SERVICES	715	2,500	715	2,750
51500 TAXES, LICENSES, & FEES	60	5,000	106	3,000
51803 OTHER SERVICES	-	35,000	42,579	5,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>47,721</b>	<b>131,340</b>	<b>96,298</b>	<b>109,210</b>
<b>SUPPLIES</b>				
52100 BOOKS	56	1,500	160	1,500
52105 FREIGHT & POSTAGE	13,803	18,000	11,043	19,500
52107 SUPPLIES/PARTS-TECHNOLOGY	342	2,500	146	2,500
52200 PRINTED MATERIALS	3,630	2,750	5,830	3,800
52300 UNIFORMS/PROTECTIVE CLOTHING	50	500	-	500
52912 BUILDING SUPPLIES	30	-	-	-
52122 FURNITURE & EQMT - NONCAP	-	1,000	-	1,000
52062 WATER SYSTEM IMPROVEMENTS	-	14,783	-	-
<b>SUPPLIES TOTAL</b>	<b>17,911</b>	<b>41,033</b>	<b>17,179</b>	<b>28,800</b>
<b>OTHER</b>				
53046 BAD DEBT EXPENSE	-	10,000	222	10,000
<b>OTHER TOTAL</b>	<b>-</b>	<b>10,000</b>	<b>222</b>	<b>10,000</b>
<b>CAPITAL IMPROVEMENTS</b>				
57069 STREET CONST OR RECONST	53,250	-	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>53,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT</b>				
59001 PURCHASE OF SERVICES	-	-	-	244,730
59010 XFER TO GENERAL FUND	26,667	40,000	40,000	40,000
59030 XFER TO SEWER FUND	60,000	140,000	140,000	140,000
59032 XFER TO DEBT SERVICE	114,307	171,457	171,457	353,720
<b>TRANSFERS OUT TOTAL</b>	<b>200,974</b>	<b>351,457</b>	<b>351,457</b>	<b>778,450</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>491,250</b>	<b>701,032</b>	<b>701,031</b>	<b>941,460</b>

**54100 WATER FUND**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	222,858	412,722	368,166	331,403
50101 SALARIES - PART TIME	4,652	5,000	7,400	7,500
50102 SALARIES - OVERTIME	33,621	82,750	36,482	82,750
50200 FICA	19,003	31,574	54,375	29,005
50210 IMRF	14,509	43,386	-	22,975
50306 WORKER'S COMPENSATION	14,956	31,504	25,716	22,347
50403 EMPLOYEE HEALTH INSURANCE	82,937	138,248	134,496	120,508
50404 EMPLOYEE LIFE INSURANCE	-	44	549	480
<b>PERSONNEL TOTAL</b>	<b>392,535</b>	<b>745,228</b>	<b>627,184</b>	<b>616,968</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	2,953	18,000	6,150	16,000
51117 CONTRACTUAL SERVICES	26	-	300	-
51201 MAINTENANCE-BUILDINGS	748	4,250	1,154	14,500
51207 MAINTENANCE-EQUIPMENT	4,298	20,000	10,155	20,000
51208 MAINTENANCE-VEHICLES	1,226	3,000	984	3,000
51290 OIL & LUBRICANTS	5,608	-	5,378	-
51300 ELECTRIC SERVICES	189,334	288,000	321,358	350,000
51301 NATURAL GAS SERVICES	-	1,300	344	1,300
51305 WIRELESS SERVICES	819	-	1,420	-
51306 WATER SYSTEM R&M	24,472	3,000	-	10,000
51307 RADIUM TREATMENT	515,781	833,562	782,483	834,860
51500 TAXES, LICENSES, & FEES	-	-	65	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>745,264</b>	<b>1,171,112</b>	<b>1,129,791</b>	<b>1,249,660</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	45,000	18,054	27,500
52022 MACHNRY/MAJOR TOOLS - NONCAP	-	5,000	4,450	6,500
52023 TELEPHONE & RADIO EQUIPMENT	-	750	-	750
52104 SMALL TOOLS & EQUIPMENT	3,944	5,000	3,939	7,500
52300 UNIFORMS/PROTECTIVE CLOTHING	50	750	424	1,250
52792 FUEL	1,553	15,000	9,480	20,250
52850 SUPPLIES/PARTS-VEHICLES	378	4,000	1,901	5,000
52912 BUILDING SUPPLIES	1,553	16,110	15,390	16,360
52950 WATER SYSTEM PARTS	36,695	60,000	71,269	60,000
52951 LAB SUPPLIES AND MINOR EQUIP	4,288	12,000	9,150	12,000
52953 POTABLE WATER CHEMICALS	62,325	84,000	80,255	107,000
52955 EXCAVATION RESTORATION	7,553	30,000	23,148	30,000
52061 WATER METER EXP	(1,624)	190,000	185,272	195,000
52062 WATER SYSTEM IMPROVEMENTS	-	55,219	15,085	49,500
52064 WATER VALVES	-	20,000	2,293	20,000
52066 FIRE HYDRANTS	-	15,000	9,488	20,000
<b>SUPPLIES TOTAL</b>	<b>116,716</b>	<b>557,829</b>	<b>449,601</b>	<b>578,610</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	21,441	105,000	22,067	-
57022 MACHINERY/MAJOR TOOLS	1,778	-	-	-
57060 WATER MAINS	1,481,162	325,000	240,271	250,000
57061 WATER METER EXP	117,118	-	-	-
57062 WATER SYSTEM IMPROVEMENTS	301,686	3,353,612	3,832,579	-
57065 OTHER CAPITAL IMPROVEMENTS	-	33,000	-	50,000
57067 PUMPS AND MOTORS	216,366	295,000	279,287	550,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>2,139,551</b>	<b>4,111,612</b>	<b>4,374,204</b>	<b>850,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>3,394,066</b>	<b>6,585,781</b>	<b>6,580,780</b>	<b>3,295,238</b>

## SEWER DIVISION

### MISSION STATEMENT

The Sewer Department is responsible for managing the collection, treatment, and disposal of wastewater, ensuring proper stormwater management to prevent flooding. Key duties include maintaining sewer infrastructure, treating wastewater to meet environmental standards, conducting regular inspections and repairs, and ensuring compliance with local, state, and federal regulations. The department also responds to sewer-related emergencies, such as blockages or spills, and addresses customer concerns about sewer service issues like backups or odors.

#### SUMMARY

B5000	Personnel	1,066,477
B5100	Contractual Services	622,018
B5200	Supplies	383,300
B5300	Other	-
B5600	Capital Improvements	640,000
B5900	Transfers Out	1,241,035

<b>TOTAL</b>		<b>3,952,830</b>
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#### FULL-TIME EQUIVALENTS

	'23b	'24	'25
Director	0.3	0.3	0.0
Assistant Director	0.7	0.7	0.0
Billing Coordinator	0.3	0.3	0.0
Foreman	1.3	1.3	2.0
Laborers	7.0	7.0	6.0
Custodian	0.1	0.1	0.0

<b>TOTAL</b>	<b>9.8</b>	<b>9.8</b>	<b>8.0</b>
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Construction began on the Phase III Improvements in early 2019. Phase III expands the existing capacity and utilizes Sequencing Batch Reactors (SBRs) to treat the wastewater by combining aeration and settling into the same compartmentalized basins. The project also includes a new grit removal system microscreens, and ultraviolet disinfection. The expansion has been completed, and flows were transferred to the new process equipment in early 2021. The previous treatment plant was constructed in 1979, and an excess flow facility was opened in 1995. Solids are stabilized in an Autothermal Thermophilic Aerobic Digestion (ATAD) digester and mechanically dewatered with a centrifuge. Dewatered solids are then applied to farm fields. The treated water is discharged to the Kishwaukee River.

#### Accomplishments

- Treated Gallons  
1.113 Billion
- BioSolids  
Created: 217.6 Dry Tons / 1,104 CY  
Applied: 953 CY of biosolids spread on farmland
- Microscreen: Grit / Screenings removed  
1,086 Tons hauled away by WM
- Electricity
- Maintained NPDES Permit requirements compliance
- Improvements  
ATAD tank cleaning  
Fiberglass repair  
New jet pump

#### Goals

- Continue to implement CMOM plan.
- Design and implement an Industrial Pretreatment Program per EPA requirement.
- Reduce storm water inflow and infiltration.
- Maintain NPDES effluent parameters.
- Continue to learn and implement improvements to SBR plant.



**20602 SEWER FUND**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	
REVENUES & TRANSFERS IN					
SERVICE CHARGES					
40458	WATER USER FEES	2,623,100	3,592,780	3,592,779	3,757,700
	SERVICE CHARGES TOTAL	2,623,100	3,592,780	3,592,779	3,757,700
FINES/FEES					
43272	INSPECTION FEES	2,230	2,500	-	2,500
40459	USER PENALTIES APPLIED	14,213	20,000	29,528	25,000
40274	SEWER INSPECTION	3,070	2,000	7,675	2,000
	FINES/FEES TOTAL	19,513	24,500	37,203	29,500
OTHER					
40704	MISCELLANEOUS	-	-	3,488	-
40790	INTEREST	70,202	160,696	144,508	40,000
	OTHER TOTAL	70,202	160,696	147,995	40,000
TRANSFERS IN					
49021	XFER FROM WATER FUND	60,000	140,001	140,000	140,000
	TRANSFERS IN TOTAL	60,000	140,001	140,000	140,000
TOTAL REVENUES & TRANSFERS IN		2,772,815	3,917,977	3,917,977	3,967,200
EXPENSES & TRANSFERS OUT					
PERSONNEL					
50100	SALARIES - REGULAR	535,181	814,522	867,562	656,419
50101	SALARIES - PART TIME	4,652	5,000	8,496	5,000
50102	SALARIES - OVERTIME	18,862	56,200	24,156	56,200
50200	FICA	41,215	59,942	121,488	49,295
50210	IMRF	31,424	83,379	-	41,697
50306	WORKER'S COMPENSATION	27,538	65,223	48,102	59,592
50403	EMPLOYEE HEALTH INSURANCE	159,487	230,424	247,180	174,316
50404	EMPLOYEE LIFE INSURANCE	-	96	1,026	958
50407	RETIREE HEALTH INSURANCE	12,650	-	20,496	23,000
	PERSONNEL TOTAL	831,010	1,314,786	1,338,505	1,066,477
CONTRACTUAL SERVICES					
51105	ARCHITECT/ENGINEERING SERVICES	23,644	-	-	22,500
51106	TECHNOLOGY SERVICES	7,401	20,000	11,079	30,000
51107	LAB TESTING SERVICES	8,788	26,500	12,674	26,500
51108	MEDICAL SERVICES	-	200	-	500
51117	CONTRACTUAL SERVICES	56,481	-	7,738	78,100
51120	LEGAL EXPENSES & NOTICES	-	-	110	-
51200	MAINTENANCE-GROUNDS	2,084	2,500	880	2,500
51201	MAINTENANCE-BUILDINGS	171	10,500	9,240	10,500
51207	MAINTENANCE-EQUIPMENT	32,154	77,648	64,311	44,250
51208	MAINTENANCE-VEHICLES	4,746	6,500	1,576	6,500
51213	SANITARY SYSTEM R&M	10,033	13,389	13,389	30,000
51214	SANITARY SYSTEM CHEMICALS	-	400	-	400
51290	OIL & LUBRICANTS	1,921	15,000	1,332	13,500
51300	ELECTRIC SERVICES	143,788	240,000	269,322	275,000
51301	NATURAL GAS SERVICES	1,476	3,500	2,670	3,500
51304	TELEPHONE SERVICES	917	3,500	-	1,200
51305	WIRELESS SERVICES	1,459	3,768	2,878	3,768
51401	DUES & SUBSCRIPTIONS	-	800	-	800
51402	TRAINING	540	5,500	2,006	6,000
51405	MAPPING SERVICES	715	4,500	715	2,500
51500	TAXES, LICENSES, & FEES	17,500	20,200	18,626	20,200
51804	RENTAL-BLDG & EQUIP	8,396	8,800	8,702	43,800
	CONTRACTUAL SERVICES TOTAL	322,214	463,205	427,248	622,018

(continued next page)

## 20602 SEWER FUND -- (continued)

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	7,000	3,793	7,000
52022 MACHNRY/MAJOR TOOLS - NONCAP	-	9,500	-	9,500
52100 BOOKS	162	1,100	-	1,100
52104 SMALL TOOLS & EQUIPMENT	3,453	12,500	7,122	12,500
52105 FREIGHT & POSTAGE	151	700	8,406	700
52107 SUPPLIES/PARTS-TECHNOLOGY	60	1,950	94	1,950
52108 FOOD	-	100	-	100
52200 PRINTED MATERIALS	741	100	(28)	200
52300 UNIFORMS/PROTECTIVE CLOTHING	230	3,000	2,129	3,250
52400 SUPPLIES	50	-	-	-
52500 JANITORIAL SUPPLIES	207	1,500	901	1,500
52792 FUEL	4,802	28,500	9,323	29,000
52850 SUPPLIES/PARTS-VEHICLES	7,964	17,000	17,041	21,000
52912 BUILDING SUPPLIES	5,662	6,500	2,953	6,000
52951 LAB SUPPLIES AND MINOR EQUIP	4,846	11,500	10,813	11,500
52952 SEWAGE TREATMENT EQUIPMENT	55,479	75,000	81,458	75,000
52954 SEWAGE TREATMENT CHEMICALS	33,327	-	57,839	71,000
52955 EXCAVATION RESTORATION	5,999	2,000	1,758	15,000
52956 SOLIDS DEWATERING	42,839	111,000	99,792	111,000
53028 CONTINGENCIES	-	5,000	-	5,000
52110 OFFICE SUPPLIES	66	-	65	-
52122 FURNITURE & EQMT - NONCAP	-	750	-	1,000
<b>SUPPLIES TOTAL</b>	<b>166,037</b>	<b>294,700</b>	<b>303,457</b>	<b>383,300</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	67,003	22,067	22,067	165,000
57022 MACHINERY/MAJOR TOOLS	1,778	-	-	-
57032 SEWER IMPROVEMENTS	490,746	364,718	368,197	175,000
57065 OTHER CAPITAL IMPROVEMENTS	-	-	-	300,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>559,527</b>	<b>386,785</b>	<b>390,264</b>	<b>640,000</b>
<b>TRANSFERS OUT</b>				
59001 PURCHASE OF SERVICES	-	-	-	173,608
59010 XFER TO GENERAL FUND	33,500	99,000	99,000	50,000
59032 XFER TO DEBT SERVICE	679,884	1,017,427	1,017,427	1,017,427
<b>TRANSFERS OUT TOTAL</b>	<b>713,384</b>	<b>1,116,427</b>	<b>1,116,427</b>	<b>1,241,035</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>2,592,172</b>	<b>3,575,903</b>	<b>3,575,901</b>	<b>3,952,830</b>

## 55000 SEWER TRMT PLANT ADMINISTRATION

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	113,604	192,346	177,376	-
50102 SALARIES - OVERTIME	1,160	-	4,158	-
50200 FICA	8,446	8,517	24,990	-
50210 IMRF	6,473	11,848	-	-
50306 WORKER'S COMPENSATION	5,712	4,791	9,857	-
50403 EMPLOYEE HEALTH INSURANCE	27,575	30,694	40,477	-
50404 EMPLOYEE LIFE INSURANCE	-	12	116	-
50407 RETIREE HEALTH INSURANCE	8,419	-	13,565	23,000
<b>PERSONNEL TOTAL</b>	<b>171,389</b>	<b>248,208</b>	<b>270,538</b>	<b>23,000</b>
<b>CONTRACTUAL SERVICES</b>				
51105 ARCHITECT/ENGINEERING SERVICES	23,644	-	-	22,500
51106 TECHNOLOGY SERVICES	3,459	10,000	5,741	10,000
51107 LAB TESTING SERVICES	8,758	26,500	12,674	26,500
51108 MEDICAL SERVICES	-	100	-	250
51117 CONTRACTUAL SERVICES	1,145	-	7,483	8,100
51120 LEGAL EXPENSES & NOTICES	-	-	110	-
51207 MAINTENANCE-EQUIPMENT	-	750	-	750
51304 TELEPHONE SERVICES	917	3,500	-	1,200
51401 DUES & SUBSCRIPTIONS	-	500	-	500
51402 TRAINING	291	2,000	1,464	2,000
51500 TAXES, LICENSES, & FEES	17,500	20,000	18,500	20,000
51804 RENTAL-BLDG & EQUIP	-	-	-	35,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>55,712</b>	<b>63,350</b>	<b>45,972</b>	<b>126,800</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	2,500	54	2,500
52100 BOOKS	162	1,000	-	1,000
52105 FREIGHT & POSTAGE	38	500	7,922	500
52107 SUPPLIES/PARTS-TECHNOLOGY	-	1,500	45	1,500
52110 OFFICE SUPPLIES	66	-	65	-
52122 FURNITURE & EQMT - NONCAP	-	750	-	1,000
52200 PRINTED MATERIALS	-	100	-	200
52300 UNIFORMS/PROTECTIVE CLOTHING	-	500	-	500
52500 JANITORIAL SUPPLIES	-	500	-	500
52951 LAB SUPPLIES AND MINOR EQUIP	3,346	11,500	10,813	11,500
53028 CONTINGENCIES	-	5,000	-	5,000
<b>SUPPLIES TOTAL</b>	<b>3,612</b>	<b>23,850</b>	<b>18,898</b>	<b>24,200</b>
<b>TRANSFERS OUT</b>				
59001 PURCHASE OF SERVICES	-	-	-	173,608
59010 XFER TO GENERAL FUND	33,500	99,000	99,000	50,000
59032 XFER TO DEBT SERVICE	679,884	1,017,427	1,017,427	1,017,427
<b>TRANSFERS OUT TOTAL</b>	<b>713,384</b>	<b>1,116,427</b>	<b>1,116,427</b>	<b>1,241,035</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>944,097</b>	<b>1,451,835</b>	<b>1,451,835</b>	<b>1,415,035</b>

## 55100 SEWER TRMT PLANT OPERATIONS

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	269,286	443,439	464,198	484,520
50101 SALARIES - PART TIME	4,652	5,000	8,496	5,000
50102 SALARIES - OVERTIME	9,476	40,200	15,655	40,200
50200 FICA	20,995	33,003	65,475	36,145
50210 IMRF	15,834	45,905	-	30,574
50306 WORKER'S COMPENSATION	9,938	38,547	17,737	44,694
50403 EMPLOYEE HEALTH INSURANCE	88,503	125,902	132,876	125,468
50404 EMPLOYEE LIFE INSURANCE	-	53	741	719
50407 RETIREE HEALTH INSURANCE	4,231	-	6,930	-
<b>PERSONNEL TOTAL</b>	<b>422,915</b>	<b>732,049</b>	<b>712,108</b>	<b>767,320</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	2,544	7,500	1,481	7,500
51107 LAB TESTING SERVICES	30	-	-	-
51117 CONTRACTUAL SERVICES	55,337	-	-	53,000
51200 MAINTENANCE-GROUNDS	2,084	2,500	880	2,500
51201 MAINTENANCE-BUILDINGS	171	10,500	9,240	10,500
51207 MAINTENANCE-EQUIPMENT	31,729	68,398	58,505	35,000
51208 MAINTENANCE-VEHICLES	617	1,500	35	1,500
51290 OIL & LUBRICANTS	1,754	12,000	1,332	12,000
51300 ELECTRIC SERVICES	143,788	240,000	269,322	275,000
51301 NATURAL GAS SERVICES	1,476	3,500	2,670	3,500
51305 WIRELESS SERVICES	966	3,768	2,109	3,768
51402 TRAINING	249	2,500	542	2,500
51500 TAXES, LICENSES, & FEES	-	200	126	200
51804 RENTAL-BLDG & EQUIP	7,707	8,000	7,799	8,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>248,451</b>	<b>360,366</b>	<b>354,042</b>	<b>414,968</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	4,500	3,739	4,500
52022 MACHNRY/MAJOR TOOLS - NONCAP	-	9,500	-	9,500
52104 SMALL TOOLS & EQUIPMENT	984	7,500	4,078	7,500
52105 FREIGHT & POSTAGE	112	200	484	200
52107 SUPPLIES/PARTS-TECHNOLOGY	60	300	-	300
52108 FOOD	-	100	-	100
52200 PRINTED MATERIALS	741	-	(28)	-
52300 UNIFORMS/PROTECTIVE CLOTHING	43	1,000	1,289	1,250
52500 JANITORIAL SUPPLIES	207	1,000	901	1,000
52792 FUEL	1,367	23,500	6,967	24,000
52850 SUPPLIES/PARTS-VEHICLES	2,115	3,500	1,700	3,500
52912 BUILDING SUPPLIES	5,548	6,000	2,953	6,000
52951 LAB SUPPLIES AND MINOR EQUIP	1,500	-	-	-
52952 SEWAGE TREATMENT EQUIPMENT	49,397	70,000	73,407	70,000
52954 SEWAGE TREATMENT CHEMICALS	33,327	-	57,839	66,000
52956 SOLIDS DEWATERING	42,839	111,000	99,792	111,000
<b>SUPPLIES TOTAL</b>	<b>138,240</b>	<b>238,100</b>	<b>253,121</b>	<b>304,850</b>
<b>CAPITAL IMPROVEMENTS</b>				
57022 MACHINERY/MAJOR TOOLS	1,778	-	-	-
57032 SEWER IMPROVEMENTS	-	175,000	186,243	-
57065 OTHER CAPITAL IMPROVEMENTS	-	-	-	300,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>1,778</b>	<b>175,000</b>	<b>186,243</b>	<b>300,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>811,384</b>	<b>1,505,515</b>	<b>1,505,514</b>	<b>1,787,138</b>

## 55200 SEWER COLLECTION

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>PERSONNEL</b>				
50100 SALARIES - REGULAR	152,291	178,737	225,988	171,899
50102 SALARIES - OVERTIME	8,227	16,000	4,343	16,000
50200 FICA	11,774	18,422	31,024	13,150
50210 IMRF	9,117	25,626	-	11,123
50306 WORKER'S COMPENSATION	11,889	21,885	20,508	14,898
50403 EMPLOYEE HEALTH INSURANCE	43,408	73,828	73,827	48,848
50404 EMPLOYEE LIFE INSURANCE	-	31	169	239
<b>PERSONNEL TOTAL</b>	<b>236,705</b>	<b>334,529</b>	<b>355,859</b>	<b>276,157</b>
<b>CONTRACTUAL SERVICES</b>				
51106 TECHNOLOGY SERVICES	1,398	2,500	3,858	12,500
51108 MEDICAL SERVICES	-	100	-	250
51117 CONTRACTUAL SERVICES	-	-	255	17,000
51207 MAINTENANCE-EQUIPMENT	425	8,500	5,805	8,500
51208 MAINTENANCE-VEHICLES	4,129	5,000	1,541	5,000
51213 SANITARY SYSTEM R&M	10,033	13,389	13,389	30,000
51214 SANITARY SYSTEM CHEMICALS	-	400	-	400
51290 OIL & LUBRICANTS	168	3,000	-	1,500
51305 WIRELESS SERVICES	493	-	769	-
51401 DUES & SUBSCRIPTIONS	-	300	-	300
51402 TRAINING	-	1,000	-	1,500
51405 MAPPING SERVICES	715	4,500	715	2,500
51804 RENTAL-BLDG & EQUIP	690	800	902	800
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>18,051</b>	<b>39,489</b>	<b>27,234</b>	<b>80,250</b>
<b>SUPPLIES</b>				
52100 BOOKS	-	100	-	100
52104 SMALL TOOLS & EQUIPMENT	2,469	5,000	3,044	5,000
52107 SUPPLIES/PARTS-TECHNOLOGY	-	150	49	150
52300 UNIFORMS/PROTECTIVE CLOTHING	187	1,500	839	1,500
52400 SUPPLIES	50	-	-	-
52792 FUEL	3,435	5,000	2,356	5,000
52850 SUPPLIES/PARTS-VEHICLES	5,848	13,500	15,341	17,500
52912 BUILDING SUPPLIES	115	500	-	-
52952 SEWAGE TREATMENT EQUIPMENT	6,082	5,000	8,052	5,000
52954 SEWAGE TREATMENT CHEMICALS	-	-	-	5,000
52955 EXCAVATION RESTORATION	5,999	2,000	1,758	15,000
<b>SUPPLIES TOTAL</b>	<b>24,185</b>	<b>32,750</b>	<b>31,439</b>	<b>54,250</b>
<b>CAPITAL IMPROVEMENTS</b>				
56010 VEHICLES	67,003	22,067	22,067	165,000
57032 SEWER IMPROVEMENTS	490,746	189,718	181,953	175,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>557,749</b>	<b>211,785</b>	<b>204,020</b>	<b>340,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>836,691</b>	<b>618,553</b>	<b>618,552</b>	<b>750,657</b>

## **FUND DESCRIPTIONS**

### **OVERVIEW**

The following fund descriptions outline the general purpose and funding sources for the City's Special, Fiduciary, Debt Service, and Capital funds.

### **GENERAL FUND -- taxes and fees generated to support the day-to-day operations of the city**

10101 - General Fund: funded by property and sales taxes, licences, permits, user fees, and fines to support city operations

### **ENTERPRISE FUNDS -- self-supporting funds designed to provide specific services to the city**

20601 - Water Fund: funded by user fees to support the collection, filtration, pumping, and distribution of water to the city

20602 - Sewer Fund: funded by user fees to support the collection and treatment of waste water produced by the city

### **SPECIAL REVENUE FUNDS -- derived from revenues collected for specific purpose**

20611 - Water Connection Fund: monies collected to improve connectivity quality to the end-user of water services

20612 - Sewer Connection Fund: monies collected to improve connectivity quality to the end-user of sewer services

10203 - Motor Fuel Tax Fund: monies received from gasoline taxes levied by the State for use on roadways and bridges

10204 - Road and Bridge Fund: monies collected by DeKalb County for distributions to municipalities to repair roads and bridges

10205 - Hotel/Motel Tax Fund: taxes received from hotels and motels that are used to promote tourism to the city

10206 - Foreign Fire Insurance Tax Fund: tax collected on insurance sold out-of-state to residents; supports fire operations

10207 - Downtown Development Fund: monies set aside to support commerce and tourism in the city

10208 - Tax Increment Financing 1: monies collected via property taxes to support improvements to properties in the TIF district

10209 - Tax Increment Financing 2: monies collected via property taxes to support improvements to properties in the TIF district

10210 - Sales Tax Distribution Fund: residual monies to be distributed from previous taxes collected via special agreement

10211 - Employee Benefits Assistance Fund: amounts set aside to cover benefit payouts for employees who end employment

10213 - Radium Decommission Fund: amounts set aside to decommission radium filtration equipment at the end of its useful life

### **SPECIAL REVENUE - CAPITAL FUNDS -- derived from revenues transferred to cover replacement of city buildings, equipment, and infrastructure**

10212 - Street Maintenance Fund: monies set aside from transfers to repair and replace city streets

10401 - Capital Improvement Fund: used to replace equipment, buildings, vehicles, computers, streets, sidewalks, etc.

10402 - Public Buildings Fund: monies to repair buildings and facilities owned by the city

10403 - Fire Station 1 Fund: monies to build Fire Station 1

### **FIDUCIARY FUNDS -- funds managed by the city on behalf of third parties related to the city by agreement**

30801 - Police Pension Fund: monies collected from property taxes and police officers to fund post-retirement pensions

30802 - Fire Pension Fund: monies collected from property taxes and firefighters to fund post-retirement pensions

31101 - Transfer Tax Fund: monies collected by the city on behalf of, and distributed to, the Sycamore School District

31102 - Public Improvement Escrow Funds: funds provided by developers and held in trust to cover infrastructure connectivity

### **DEBT SERVICE FUNDS -- funds designed to pay back loans taken and bonds issued by the city**

10301 - Debt Service: monies collected from transfers from various funds

2003 EPA Loan

2006 EPA Loan

2006 EPA Loan

2009 EPA Loan

2017 Refunding Bonds

2019 EPA Loan

2022 EPA Loan

2023 EPA Loan

## 20611 WATER CONNECTION

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>FINES/FEES</b>				
43273	CONNECTION FEES	100,283	120,585	120,585
	<b>FINES/FEES TOTAL</b>	<b>100,283</b>	<b>120,585</b>	<b>120,585</b>
<b>OTHER</b>				
40790	INTEREST	13,756	24,501	24,501
	<b>OTHER TOTAL</b>	<b>13,756</b>	<b>24,501</b>	<b>6,000</b>
<b>TRANSFERS IN</b>				
49019	XFER FROM ROAD AND BRIDGE FUND	46,666	-	-
	<b>TRANSFERS IN TOTAL</b>	<b>46,666</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>		<b>160,705</b>	<b>145,086</b>	<b>145,086</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CAPITAL IMPROVEMENTS</b>				
57062	WATER SYSTEM IMPROVEMENTS	3,200	-	-
57063	SYSTEM IMPROVEMENTS	-	-	-
	<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>3,200</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>		<b>3,200</b>	<b>-</b>	<b>-</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>157,505</b>	<b>145,086</b>	<b>145,086</b>

## 20612 SEWER CONNECTION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>					
<b>FINES/FEES</b>					
43273	CONNECTION FEES	154,100	180,595	180,595	160,000
	<b>FINES/FEES TOTAL</b>	<b>154,100</b>	<b>180,595</b>	<b>180,595</b>	<b>160,000</b>
<b>OTHER</b>					
40790	INTEREST	84,326	201,786	201,786	20,000
	<b>OTHER TOTAL</b>	<b>84,326</b>	<b>201,786</b>	<b>201,786</b>	<b>20,000</b>
	<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>238,426</b>	<b>382,381</b>	<b>382,381</b>	<b>180,000</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>					
<b>CAPITAL IMPROVEMENTS</b>					
57032	SEWER IMPROVEMENTS	220,400	-	-	275,000
57063	SYSTEM IMPROVEMENTS	-	-	-	2,000
	<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>220,400</b>	<b>-</b>	<b>-</b>	<b>277,000</b>
<b>TRANSFERS OUT</b>					
59012	XFER TO WATER FUND	1,000,000	-	-	-
59032	XFER TO DEBT SERVICE	233,334	350,000	350,000	350,000
	<b>TRANSFERS OUT TOTAL</b>	<b>1,233,334</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
	<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>1,453,734</b>	<b>350,000</b>	<b>350,000</b>	<b>627,000</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>(1,215,308)</b>	<b>32,381</b>	<b>32,381</b>	<b>(447,000)</b>



## 10401 CAPITAL IMPROVEMENT

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>SALES/USE TAXES</b>				
40151 HOME RULE SALES TAX	508,814	790,179	790,136	750,000
<b>SALES/USE TAXES TOTAL</b>	<b>508,814</b>	<b>790,179</b>	<b>790,136</b>	<b>750,000</b>
<b>INTERGOVERNMENTAL</b>				
40733 CIRCUIT CLERK DRUG/DUI	2,869	-	-	-
<b>INTERGOVERNMENTAL TOTAL</b>	<b>2,869</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER</b>				
40156 VIDEO GAMING TAX	140,541	219,022	219,021	200,000
40704 MISCELLANEOUS	-	-	45	-
40719 SALES OF ASSETS	12,000	-	-	-
40731 ASSET FORFEITURE STATE	6,094	-	-	-
40790 INTEREST	29,882	23,549	23,549	500
<b>OTHER TOTAL</b>	<b>188,516</b>	<b>242,571</b>	<b>242,615</b>	<b>200,500</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>700,199</b>	<b>1,032,750</b>	<b>1,032,750</b>	<b>950,500</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51205 MAINTENANCE-SIDEWALKS	96,666	118,532	118,531	375,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>96,666</b>	<b>118,532</b>	<b>118,531</b>	<b>375,000</b>
<b>SUPPLIES</b>				
53028 CONTINGENCIES	1,000	900	900	10,000
<b>SUPPLIES TOTAL</b>	<b>1,000</b>	<b>900</b>	<b>900</b>	<b>10,000</b>
<b>CAPITAL IMPROVEMENTS</b>				
57021 REMODELING	286	-	-	-
57064 WATER SYST IMPROV	293	-	-	-
57065 OTHER CAPITAL IMPROVEMENTS	10,782	6,079	6,080	53,000
57070 STREET LIGHT CONST	1,163	5,323	5,323	7,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>12,524</b>	<b>11,402</b>	<b>11,403</b>	<b>60,000</b>
<b>TRANSFERS OUT</b>				
59010 XFER TO GENERAL FUND	-	750,000	750,000	500,000
<b>TRANSFERS OUT TOTAL</b>	<b>-</b>	<b>750,000</b>	<b>750,000</b>	<b>500,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>110,190</b>	<b>880,834</b>	<b>880,834</b>	<b>945,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>590,009</b>	<b>151,916</b>	<b>151,916</b>	<b>5,500</b>

## 10203 MOTOR FUEL TAX

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	
REVENUES & TRANSFERS IN					
SALES/USE TAXES					
40110	STATE MOTOR FUEL TAX	595,627	893,331	893,332	850,000
	SALES/USE TAXES TOTAL	595,627	893,331	893,332	850,000
OTHER					
40790	INTEREST	67,499	137,940	137,936	45,000
	OTHER TOTAL	67,499	137,940	137,936	45,000
	TOTAL REVENUES & TRANSFERS IN	663,126	1,031,271	1,031,267	895,000
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
51105	ARCHITECT/ENGINEERING SERVICES	138,008	93,122	93,121	100,000
51113	SNOW REMOVAL SERVICES	-	106,754	106,753	150,000
51203	MAINTENANCE-STREETS	819,991	408,241	408,240	1,080,000
51300	ELECTRIC SERVICES	-	-	-	70,000
	CONTRACTUAL SERVICES TOTAL	957,998	608,117	608,114	1,400,000
CAPITAL IMPROVEMENTS					
57065	OTHER CAPITAL IMPROVEMENTS	-	-	-	400,000
	CAPITAL IMPROVEMENTS TOTAL	-	-	-	400,000
	TOTAL EXPENSES & TRANSFERS OUT	957,998	608,117	608,114	1,800,000
	NET SURPLUS/(DEFICIT)	(294,872)	423,154	423,153	(905,000)

**10204 ROAD & BRIDGE**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>SALES/USE TAXES</b>				
40618 TOWNSHIP ROAD/BRIDGE TAX	97,928	98,118	98,117	92,500
<b>SALES/USE TAXES TOTAL</b>	<b>97,928</b>	<b>98,118</b>	<b>98,117</b>	<b>92,500</b>
<b>OTHER</b>				
40790 INTEREST	370	-	-	-
<b>OTHER TOTAL</b>	<b>370</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>98,298</b>	<b>98,118</b>	<b>98,117</b>	<b>92,500</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>TRANSFERS OUT</b>				
59010 XFER TO GENERAL FUND	46,667	90,000	90,000	90,000
59046 XFER TO WATER CONN FUND	46,666	-	-	-
<b>TRANSFERS OUT TOTAL</b>	<b>93,333</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>93,333</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
	-	-	-	-
<b>NET SURPLUS/(DEFICIT)</b>	<b>4,965</b>	<b>8,118</b>	<b>8,117</b>	<b>2,500</b>

## 10205 HOTEL/MOTEL TAX

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40155 TAX REVENUE	100,308	170,577	170,576	130,000
40790 INTEREST	616	-	-	-
<b>OTHER TOTAL</b>	<b>100,923</b>	<b>170,577</b>	<b>170,576</b>	<b>130,000</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>100,923</b>	<b>170,577</b>	<b>170,576</b>	<b>130,000</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51119 MARKETING ADS & PUBLIC INFO	-	-	-	1,500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>SUPPLIES</b>				
53028 CONTINGENCIES	-	-	-	1,500
<b>SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>OTHER</b>				
53047 COMMUNITY GRANTS	-	-	-	4,000
<b>OTHER TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
<b>TRANSFERS OUT</b>				
59010 XFER TO GENERAL FUND	30,000	65,550	65,550	76,000
59047 XFER TO DOWNTOWN REVOLVING	71,667	44,700	44,700	44,700
<b>TRANSFERS OUT TOTAL</b>	<b>101,667</b>	<b>110,250</b>	<b>110,250</b>	<b>120,700</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>101,667</b>	<b>110,250</b>	<b>110,250</b>	<b>127,700</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(744)</b>	<b>60,327</b>	<b>60,326</b>	<b>2,300</b>

**10206 FOREIGN FIRE INSURANCE**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40704 MISCELLANEOUS	61,139	-	63,190	-
40709 REIMBURSEMENT	500	-	498	-
40790 INTEREST	9	10	13	10
40791 MISCELLANEOUS TAX	-	63,692	-	63,000
<b>OTHER TOTAL</b>	<b>61,648</b>	<b>63,702</b>	<b>63,701</b>	<b>63,010</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>61,648</b>	<b>63,702</b>	<b>63,701</b>	<b>63,010</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51119 MARKETING ADS & PUBLIC INFO	41,823	52,653	57,652	20,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>41,823</b>	<b>52,653</b>	<b>57,652</b>	<b>20,000</b>
<b>SUPPLIES</b>				
52021 TECHNOLOGY EQUIPMENT	-	500	-	500
52104 SMALL TOOLS & EQUIPMENT	-	1,000	-	1,000
52122 FURNITURE & EQMT - NONCAP	-	500	-	500
52300 UNIFORMS/PROTECTIVE CLOTHING	-	2,000	-	2,000
52912 BUILDING SUPPLIES	-	1,000	-	1,000
<b>SUPPLIES TOTAL</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>41,823</b>	<b>57,653</b>	<b>57,652</b>	<b>25,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>19,824</b>	<b>6,049</b>	<b>6,049</b>	<b>38,010</b>

## 10402 PUBLIC BUILDINGS

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40707 RENTAL INCOME	1,620	8,720	8,720	7,200
40790 INTEREST	12,659	28,224	28,224	2,400
<b>OTHER TOTAL</b>	<b>14,279</b>	<b>36,944</b>	<b>36,944</b>	<b>9,600</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>14,279</b>	<b>36,944</b>	<b>36,944</b>	<b>9,600</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51117 CONTRACTUAL SERVICES	-	-	8,002	9,000
51201 MAINTENANCE-BUILDINGS	16,290	10,000	2,690	8,000
51207 MAINTENANCE-EQUIPMENT	3,157	5,000	9,308	7,000
51215 ELEVATOR MAINTENANCE	2,324	10,000	9,754	10,000
51300 ELECTRIC SERVICES	8,458	9,000	11,736	9,000
51301 NATURAL GAS SERVICES	381	1,500	1,177	1,500
51500 TAXES, LICENSES, & FEES	657	1,000	1,087	1,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>31,267</b>	<b>36,500</b>	<b>43,754</b>	<b>45,500</b>
<b>SUPPLIES</b>				
53028 CONTINGENCIES	2,908	-	-	-
<b>SUPPLIES TOTAL</b>	<b>2,908</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL IMPROVEMENTS</b>				
57021 REMODELING	510	-	-	-
57065 OTHER CAPITAL IMPROVEMENTS	-	7,254	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>510</b>	<b>7,254</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>34,685</b>	<b>43,754</b>	<b>43,754</b>	<b>45,500</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(20,406)</b>	<b>(6,810)</b>	<b>(6,810)</b>	<b>(35,900)</b>

# 10403 FIRE STATION 1 FUND

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
44100				8,000,000
BOND PROCEEDS				
40790	-	-	-	220,000
INTEREST				
<b>OTHER TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,220,000</b>
<b>TRANSFERS IN</b>				
49034	-	511,514	-	2,500,000
XFER FROM GENERAL FUND				
<b>TRANSFERS IN TOTAL</b>	<b>-</b>	<b>511,514</b>	<b>-</b>	<b>2,500,000</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>-</b>	<b>511,514</b>	<b>-</b>	<b>10,720,000</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51105	9,720	500,054	500,053	-
ARCHITECT/ENGINEERING SERVICES				
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>9,720</b>	<b>500,054</b>	<b>500,053</b>	<b>-</b>
<b>SUPPLIES</b>				
53028	-	960	960	-
CONTINGENCIES				
<b>SUPPLIES TOTAL</b>	<b>-</b>	<b>960</b>	<b>960</b>	<b>-</b>
<b>CAPITAL IMPROVEMENTS</b>				
57073		10,500	10,500	10,500,000
CONSTRUCTION - BUILDING				
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>-</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>9,720</b>	<b>511,514</b>	<b>511,513</b>	<b>10,500,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(9,720)</b>	<b>-</b>	<b>(511,513)</b>	<b>220,000</b>

## 10207 DOWNTOWN DEVELOPMENT FUND

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40790 INTEREST	574	-	-	180
<b>OTHER TOTAL</b>	<b>574</b>	<b>-</b>	<b>-</b>	<b>180</b>
<b>TRANSFERS IN</b>				
49018 XFER FROM HOTEL/MOTEL TAX FUND	71,667	44,700	44,700	44,700
<b>TRANSFERS IN TOTAL</b>	<b>71,667</b>	<b>44,700</b>	<b>44,700</b>	<b>44,700</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>72,241</b>	<b>44,700</b>	<b>44,700</b>	<b>44,880</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51119 MARKETING ADS & PUBLIC INFO	10,740	10,000	10,000	10,000
51400 DEVELOPMENTAL SERVICES	56,000	32,000	56,000	40,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>66,740</b>	<b>42,000</b>	<b>66,000</b>	<b>50,000</b>
<b>SUPPLIES</b>				
52020 BUILDINGS & IMPROV NON-CAPITAL	-	-	-	10,000
53028 CONTINGENCIES	-	3,000	-	-
<b>SUPPLIES TOTAL</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>10,000</b>
<b>OTHER</b>				
53049 DOWNTOWN FACADE GRANT	-	15,000	-	20,000
<b>OTHER TOTAL</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>20,000</b>
<b>CAPITAL IMPROVEMENTS</b>				
57065 OTHER CAPITAL IMPROVEMENTS	5,475	6,000	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>5,475</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>72,215</b>	<b>66,000</b>	<b>66,000</b>	<b>80,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>26</b>	<b>(21,300)</b>	<b>(21,300)</b>	<b>(35,120)</b>



## 10208 TAX INCREMENT FINANCING 1

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	
	REVENUES & TRANSFERS IN				
	PROPERTY TAXES				
40112	PROPERTY TAX - TIF	225	7,102	7,102	-
	PROPERTY TAXES TOTAL	225	7,102	7,102	-
	OTHER				
40790	INTEREST	2,987	5,294	5,294	-
	OTHER TOTAL	2,987	5,294	5,294	-
	TOTAL REVENUES & TRANSFERS IN	3,213	12,396	12,396	-
	TRANSFERS OUT				
59010	XFER TO GENERAL FUND	-	20,459	20,459	-
	TRANSFERS OUT TOTAL	-	20,459	20,459	-
	TOTAL EXPENSES & TRANSFERS OUT	-	20,459	20,459	-
	NET SURPLUS/(DEFICIT)	3,213	(8,063)	(8,063)	-

## 10209 TAX INCREMENT FINANCING 2

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET				
REVENUES & TRANSFERS IN								
PROPERTY TAXES								
40112	PROPERTY TAX - TIF	9,931	48,022	48,022	50,000			
	PROPERTY TAXES TOTAL	9,931	48,022	48,022	50,000			
OTHER								
40790	INTEREST	-	111	111	-			
	OTHER TOTAL	-	111	111	-			
TOTAL REVENUES & TRANSFERS IN					9,931	48,133	48,133	50,000
EXPENSES & TRANSFERS OUT								
CONTRACTUAL SERVICES								
51101	FINANCIAL SERVICES	-	-	650	1,000			
51105	ARCHITECT/ENGINEERING SERVICES	33,470	4,350	8,695	4,000			
51400	DEVELOPMENTAL SERVICES	-	659,809	659,809	40,000			
	CONTRACTUAL SERVICES TOTAL	33,470	664,159	669,154	45,000			
CAPITAL IMPROVEMENTS								
57040	PARKING LOT IMPROVEMENTS	-	5,000	-	5,000			
	CAPITAL IMPROVEMENTS TOTAL	-	5,000	-	5,000			
TOTAL EXPENSES & TRANSFERS OUT					33,470	669,159	669,154	50,000
NET SURPLUS/(DEFICIT)					(23,539)	(621,026)	(621,021)	-

## 10210 SALES TAX DISTRIBUTION

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40790 INTEREST	19,907	51,562	51,562	3,600
<b>OTHER TOTAL</b>	<b>19,907</b>	<b>51,562</b>	<b>51,562</b>	<b>3,600</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>19,907</b>	<b>51,562</b>	<b>51,562</b>	<b>3,600</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51205 MAINTENANCE-SIDEWALKS	100,979	104,938	104,937	106,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>100,979</b>	<b>104,938</b>	<b>104,937</b>	<b>106,000</b>
<b>SUPPLIES</b>				
53028 CONTINGENCIES	-	-	-	33,000
<b>SUPPLIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,000</b>
<b>CAPITAL IMPROVEMENTS</b>				
57065 OTHER CAPITAL IMPROVEMENTS	-	-	-	180,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>
<b>TRANSFERS OUT</b>				
59010 XFER TO GENERAL FUND	593,290	-	-	-
<b>TRANSFERS OUT TOTAL</b>	<b>593,290</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>694,269</b>	<b>104,938</b>	<b>104,937</b>	<b>319,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(674,362)</b>	<b>(53,376)</b>	<b>(53,376)</b>	<b>(315,400)</b>

## 10212 STREET MAINTENANCE

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>SALES/USE TAXES</b>				
40151 HOME RULE SALES TAX	1,029,764	1,579,718	1,579,718	1,550,000
40154 LOCAL MFT TAX	182,616	267,180	267,180	250,000
<b>SALES/USE TAXES TOTAL</b>	<b>1,212,380</b>	<b>1,846,898</b>	<b>1,846,898</b>	<b>1,800,000</b>
<b>OTHER</b>				
40709 REIMBURSEMENT	-	64,942	64,942	-
40790 INTEREST	55,956	16,032	16,032	500
<b>OTHER TOTAL</b>	<b>55,956</b>	<b>80,974</b>	<b>80,973</b>	<b>500</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>1,268,336</b>	<b>1,927,872</b>	<b>1,927,871</b>	<b>1,800,500</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51105 ARCHITECT/ENGINEERING SERVICES	6,314	4,667	-	5,000
51400 DEVELOPMENTAL SERVICES	53,250	180,000	97,496	180,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>59,564</b>	<b>184,667</b>	<b>97,496</b>	<b>185,000</b>
<b>CAPITAL IMPROVEMENTS</b>				
57030 STREET IMPROVEMENTS	1,357,329	677,479	764,649	1,501,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>1,357,329</b>	<b>677,479</b>	<b>764,649</b>	<b>1,501,000</b>
<b>TRANSFERS OUT</b>				
59010 XFER TO GENERAL FUND	100,000	347,000	347,000	347,000
<b>TRANSFERS OUT TOTAL</b>	<b>100,000</b>	<b>347,000</b>	<b>347,000</b>	<b>347,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>1,516,893</b>	<b>1,209,146</b>	<b>1,209,145</b>	<b>2,033,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(248,558)</b>	<b>718,726</b>	<b>718,726</b>	<b>(232,500)</b>

## 10213 RADIUM DECOMMISSIONING

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40790 INTEREST	267	-	-	100
<b>OTHER TOTAL</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>SUPPLIES</b>				
53028 CONTINGENCIES	-	7,937	7,937	1,000
<b>SUPPLIES TOTAL</b>	<b>-</b>	<b>7,937</b>	<b>7,937</b>	<b>1,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>-</b>	<b>7,937</b>	<b>7,937</b>	<b>1,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>267</b>	<b>(7,937)</b>	<b>(7,937)</b>	<b>(900)</b>

**30801 POLICE PENSION**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>PROPERTY TAXES</b>				
40103 POLICE PENSION	581,545	581,724	580,152	581,724
<b>PROPERTY TAXES TOTAL</b>	<b>581,545</b>	<b>581,724</b>	<b>580,152</b>	<b>581,724</b>
<b>INTERGOVERNMENTAL</b>				
40615 PERS PROP REPLACEMENT TAX	138,495	35,000	55,172	46,400
<b>INTERGOVERNMENTAL TOTAL</b>	<b>138,495</b>	<b>35,000</b>	<b>55,172</b>	<b>46,400</b>
<b>OTHER</b>				
40709 REIMBURSEMENT	2,001	-	4,001	-
40720 REALIZED GAIN/LOSS ON INVESTMENT	(2,493)	500,000	403,443	460,000
40790 INTEREST	231,656	319,896	319,896	130,000
40712 PENSION EMPLOYEE CONTRIBUTION	333,954	352,701	339,200	360,000
<b>OTHER TOTAL</b>	<b>565,118</b>	<b>1,172,597</b>	<b>1,066,540</b>	<b>950,000</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>1,285,158</b>	<b>1,789,321</b>	<b>1,701,863</b>	<b>1,578,124</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>PERSONNEL</b>				
50300 SERVICE PENSIONS	715,305	1,214,783	1,274,374	1,483,200
50301 NON-DUTY DISABILITY PENSIONS	-	35,000	-	35,000
<b>PERSONNEL TOTAL</b>	<b>715,305</b>	<b>1,249,783</b>	<b>1,274,374</b>	<b>1,518,200</b>
<b>CONTRACTUAL SERVICES</b>				
51101 FINANCIAL SERVICES	15,039	55,000	26,003	30,000
51104 LEGAL SERVICES	1,325	-	4,488	10,000
51117 CONTRACTUAL SERVICES	-	-	2,918	10,000
51400 DEVELOPMENTAL SERVICES	-	3,000	-	3,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>16,364</b>	<b>58,000</b>	<b>33,408</b>	<b>53,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>731,670</b>	<b>1,307,783</b>	<b>1,307,783</b>	<b>1,571,200</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>553,488</b>	<b>481,538</b>	<b>394,080</b>	<b>6,924</b>

**30802 FIRE PENSION**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>PROPERTY TAXES</b>				
40104 FIRE PENSION	791,637	791,882	789,754	791,882
<b>PROPERTY TAXES TOTAL</b>	<b>791,637</b>	<b>791,882</b>	<b>789,754</b>	<b>791,882</b>
<b>INTERGOVERNMENTAL</b>				
40615 PERS PROP REPLACEMENT TAX	188,556	35,000	75,103	63,100
<b>INTERGOVERNMENTAL TOTAL</b>	<b>188,556</b>	<b>35,000</b>	<b>75,103</b>	<b>63,100</b>
<b>OTHER</b>				
40704 MISCELLANEOUS	2,802	-	4,587	-
40709 REIMBURSEMENT	-	-	10	-
40720 REALIZED GAIN/LOSS ON INVESTMENT	(46,602)	500,000	120,593	460,000
40790 INTEREST	190,249	200,000	386,614	130,000
40712 PENSION EMPLOYEE CONTRIBUTION	209,421	320,613	304,785	330,000
<b>OTHER TOTAL</b>	<b>355,870</b>	<b>1,020,613</b>	<b>816,589</b>	<b>920,000</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>1,336,063</b>	<b>1,847,495</b>	<b>1,681,447</b>	<b>1,774,982</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>PERSONNEL</b>				
50300 SERVICE PENSIONS	827,602	1,091,190	1,389,394	1,458,480
50301 NON-DUTY DISABILITY PENSIONS	-	280,000	-	260,000
<b>PERSONNEL TOTAL</b>	<b>827,602</b>	<b>1,371,190</b>	<b>1,389,394</b>	<b>1,718,480</b>
<b>CONTRACTUAL SERVICES</b>				
51101 FINANCIAL SERVICES	21,105	50,000	29,626	50,000
51104 LEGAL SERVICES	-	2,000	1,731	2,000
51117 CONTRACTUAL SERVICES	220	-	2,440	2,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>21,325</b>	<b>52,000</b>	<b>33,797</b>	<b>54,000</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>848,927</b>	<b>1,423,190</b>	<b>1,423,190</b>	<b>1,772,480</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>487,136</b>	<b>424,305</b>	<b>258,256</b>	<b>2,502</b>

**31101 TRANSFER TAX**

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40155 TAX REVENUE	9,892	1	-	-
40790 INTEREST	63	-	71	-
<b>OTHER TOTAL</b>	<b>9,954</b>	<b>1</b>	<b>71</b>	<b>-</b>
<b>TRANSFERS IN</b>				
49750 TRANSFER TAX	165,890	519,827	519,756	115,000
<b>TRANSFERS IN TOTAL</b>	<b>165,890</b>	<b>519,827</b>	<b>519,756</b>	<b>115,000</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>165,890</b>	<b>519,827</b>	<b>519,756</b>	<b>115,000</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51104 LEGAL SERVICES	-	1,000	-	1,000
51124 INTERNGOVERNMENTAL SERVICES	182,796	597,833	597,833	112,000
51803 OTHER SERVICES	-	2,000	-	2,000
51502 REFUNDS & REIMBURSEMENTS	395	-	245	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>183,191</b>	<b>600,833</b>	<b>598,078</b>	<b>115,000</b>
<b>SUPPLIES</b>				
53028 CONTINGENCIES	1,313	-	427	-
<b>SUPPLIES TOTAL</b>	<b>1,313</b>	<b>-</b>	<b>427</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>184,504</b>	<b>600,833</b>	<b>598,505</b>	<b>115,000</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(18,614)</b>	<b>(81,006)</b>	<b>(78,749)</b>	<b>-</b>



31102 PUBLIC IMPROVEMENT ESCROW

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN				
OTHER				
40790 INTEREST	87	146	146	50
OTHER TOTAL	87	146	146	50
TOTAL REVENUES & TRANSFERS IN	87	146	146	50
EXPENSES & TRANSFERS OUT				
CAPITAL IMPROVEMENTS				
57069 STREET CONST OR RECONST	292,058	-	-	-
CAPITAL IMPROVEMENTS TOTAL	292,058	-	-	-
TOTAL EXPENSES & TRANSFERS OUT	292,058	-	-	-
NET SURPLUS/(DEFICIT)	(291,971)	146	146	50

## DEBT SERVICE SCHEDULE

### DEBT SERVICE PAYMENTS

LOAN ORIGINATION & PURPOSE	PRINCIPAL	INTEREST	TOTAL
2005 EPA LOAN	52,682	2,340	55,022
2006 EPA LOAN	63,861	2,837	66,698
2009 EPA LOAN	194,852	-	194,852
2019 EPA LOAN	878,744	293,832	1,172,576
2023 EPA LOAN	232,000	-	232,000
<b>TOTAL DEBT SERVICE PAYMENTS</b>	<b>1,422,139</b>	<b>299,009</b>	<b>1,721,148</b>

### TRANSFERS TO DEBT SERVICE FUNDS FOR RETIREMENT OF DEBT

#### 2005 EPA LOAN

Transfer from Water Fund (20601)	55,022
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#### 2006 EPA LOAN

Transfer from Water Fund (20601)	66,698
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#### 2009 EPA LOAN

Transfer from Sewer Fund (20602)	194,852
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#### 2019 EPA LOAN

Transfer from Sewer Fund (20602)	822,576
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Transfer from Sewer Connection Fund (20612)	350,000
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<b>2019 EPA LOAN TOTAL</b>	<b>1,172,576</b>
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#### 2019 EPA LOAN

Transfer from Water Fund (20601)	232,000
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<b>TOTAL TRANSFERS TO FUND 10301</b>	<b>1,721,148</b>
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### CURRENT DEBT SERVICE FUNDING SOURCE SUMMARY

BONDS BY FUNDING SOURCE	TOTAL
Funding from General Fund (10101)	-
Funding from Water Fund (20601)	353,720
Funding from Sewer Fund (20602)	1,017,428
Funding from Sewer Connection Fund (20612)	350,000
<b>TOTAL DEBT SERVICE FUNDING</b>	<b>1,721,148</b>

## 10301 CONSOLIDATED DEBT SERVICE

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>REVENUES &amp; TRANSFERS IN</b>				
<b>OTHER</b>				
40770 LOAN PROCEEDS	1,225,964	1,267,103	1,268,102	-
40790 INTEREST	-	1,000	-	100
<b>OTHER TOTAL</b>	<b>1,225,964</b>	<b>1,268,103</b>	<b>1,268,102</b>	<b>100</b>
<b>TRANSFERS IN</b>				
49021 XFER FROM WATER FUND	114,307	171,457	171,457	353,720
49030 XFER FROM SEWER FUND	679,884	1,017,427	1,017,427	1,017,427
49034 XFER FROM GENERAL FUND	330,000	594,952	594,952	-
49046 XFER FROM SEWER CONN FUND	233,334	350,000	350,000	350,000
<b>TRANSFERS IN TOTAL</b>	<b>1,357,525</b>	<b>2,133,836</b>	<b>2,133,836</b>	<b>1,721,147</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>2,583,489</b>	<b>3,401,939</b>	<b>3,401,938</b>	<b>1,721,247</b>
<b>EXPENSES &amp; TRANSFERS OUT</b>				
<b>CONTRACTUAL SERVICES</b>				
51105 ARCHITECT/ENGINEERING SERVICES	103,686	1,005,472	1,005,471	-
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>103,686</b>	<b>1,005,472</b>	<b>1,005,471</b>	<b>-</b>
<b>OTHER</b>				
58032 DEBT SERVICE - PRINCIPAL	1,599,504	1,746,724	1,770,148	1,422,139
58033 DEBT SERVICE - INTEREST	383,830	387,111	355,676	299,009
<b>OTHER TOTAL</b>	<b>1,983,334</b>	<b>2,133,835</b>	<b>2,125,824</b>	<b>1,721,148</b>
<b>CAPITAL IMPROVEMENTS</b>				
57060 WATER MAINS	1,111,778	254,619	262,631	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>1,111,778</b>	<b>254,619</b>	<b>262,631</b>	<b>-</b>
<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>3,198,798</b>	<b>3,393,926</b>	<b>3,393,926</b>	<b>1,721,148</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(615,309)</b>	<b>8,013</b>	<b>8,013</b>	<b>99</b>

# CAPITAL IMPROVEMENT PLAN 2025 - 2029

## SUMMARY BY FUND

General Fund	2025	2026	2027	2028	2029	Total Needs by Fund
Boat	-	-	-	12,000	-	12,000
Construction	50,000	-	-	-	-	50,000
Equipment	35,000	35,000	75,000	35,000	785,000	965,000
Vehicle	999,500	1,287,800	1,640,600	1,068,250	808,150	5,804,300
<b>Grand Total</b>	<b>1,084,500</b>	<b>1,322,800</b>	<b>1,715,600</b>	<b>1,115,250</b>	<b>1,595,179</b>	<b>6,831,300</b>

Water Fund	2025	2026	2027	2028	2,029	Total Needs by Fund
Construction	4,950,000	550,000	5,850,000	5,500,000	-	16,850,000
Vehicle	-	300,000	50,000	-	-	350,000
Watermain	4,000,000	1,000,000	235,000	2,500,000	1,500,000	9,235,000
<b>Grand Total</b>	<b>8,950,000</b>	<b>1,850,000</b>	<b>6,135,000</b>	<b>8,000,000</b>	<b>1,500,000</b>	<b>26,435,000</b>

Sewer Fund	2025	2026	2027	2028	2,029	Total Needs by Fund
Construction	225,000	400,000	200,000	200,000	-	1,025,000
Equipment	290,000	3,310,000	350,000	100,000	-	4,050,000
Vehicle	125,000	180,000	280,000	130,000	480,000	1,195,000
<b>Grand Total</b>	<b>640,000</b>	<b>3,890,000</b>	<b>830,000</b>	<b>430,000</b>	<b>480,000</b>	<b>6,270,000</b>

Fire Station 1	2025	2026	2027	2028	2,029	Total Needs by Fund
Construction	10,500,000	-	-	-	-	10,500,000
<b>Grand Total</b>	<b>10,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,500,000</b>

CIP Fund	2025	2026	2027	2028	2,029	Total Needs by Fund
Construction*	2,850,000	2,842,754	2,899,254	2,690,985	2,800,000	14,082,993
<b>Grand Total</b>	<b>2,850,000</b>	<b>2,842,754</b>	<b>2,899,254</b>	<b>2,690,985</b>	<b>2,800,000</b>	<b>14,082,993</b>

<b>Total Needs Across Funds</b>	<b>24,024,500</b>	<b>9,905,554</b>	<b>11,579,854</b>	<b>12,236,235</b>	<b>6,375,179</b>	<b>64,119,293</b>
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\*Funding Source(s):

Motor Fuel Tax Fund

Construction Improvement Program Fund

Sales Tax Distribution Fund

Street Maintenance Fund

## CAPITAL IMPROVEMENT PLAN 2025 - 2029

Description	Type	Department	2025	2026	2027	2028	2029
Pickup Truck - W1	Vehicle	Water		50,000			
Overlay PW campus 33%	Construction	Water	50,000				
Well 7 - HMO System IEPA Project - not shown in Water 25 Budget <b>For information only</b>	Construction	Water	4,100,000				
Replacement - S Locust / Somonauk / Park IEPA Project - not shown in Water 25 Budget <b>For information only</b>	Watermain	Water	4,000,000				
Pulling Well 9	Construction	Water	275,000				
Pulling Well 10	Construction	Water	275,000				
Watermain Extension - Lingren Rd	Construction	Water	250,000				
Replacement - S Locust / Somonauk / Park CONT.	Watermain	Water		1,000,000			
SCADA Upgrade	Construction	Water		550,000			
Alternate Radium Removal System - Well 8	Construction	Water			5,500,000		
Replace generator and fuel tank - Well 8	Construction	Water			350,000		
Design Eng - WM replacment California / Brickville / North Ave	Watermain	Water			235,000		
Alternate Radium Removal System - Well 6/9	Construction	Water				5,500,000	
Watermain Replacement - <i>Master Plan Update Identified</i>	Watermain	Water					1,500,000
Replacement - California / Brickville / North Ave	Watermain	Water				2,500,000	
Pickup Truck - W03	Vehicle	Water			50,000		
Dump Truck - P34	Vehicle	Water		250,000			
Dump Truck (50%) - P32	Vehicle	Sewer	125,000				
Charles / Elmwood Replacement	Construction	Sewer	175,000				

## CAPITAL IMPROVEMENT PLAN 2025 - 2029

Description	Type	Department	2025	2026	2027	2028	2029
Overlay PW campus 33%	Construction	Sewer	50,000				
Trash Pump 6"	Equipment	Sewer	40,000				
Improvements	Construction	Sewer		200,000			
IPS Fine Screen replacement	Equipment	Sewer	250,000	3,000,000			
Pickup Truck - P04	Vehicle	Sewer		50,000			
Improvements	Construction	Sewer		200,000			
Thermal Process PLC	Equipment	Sewer		35,000			
Foam Pump replacement	Equipment	Sewer		0		100,000	
Centrifuge Maintenance	Equipment	Sewer		100,000			
Vactor - P50	Vehicle	Sewer		130,000	130,000	130,000	130,000
Improvements	Construction	Sewer			200,000	200,000	
SNDR pump replacement	Equipment	Sewer		175,000			
Thickener rebuild	Equipment	Sewer			200,000		
Polymer Blending Units	Equipment	Sewer			150,000		
SUV - P11	Vehicle	Sewer			50,000		
Jetter Truck - P49	Vehicle	Sewer					350,000
Tool Cat - P64	Vehicle	Sewer			100,000		
Street Construction	Construction	CIP	1,400,000	1,792,754	2,474,254	2,265,985	2,300,000
STU Expenses	Construction	CIP					60,000
Somonauk Corridor Watermain	Construction	CIP	400,000	300,000			

## CAPITAL IMPROVEMENT PLAN 2025 - 2029

Description	Type	Department	2025	2026	2027	2028	2029
California Street Watermain	Construction	CIP		250,000			
Crackfilling	Construction	CIP	100,000	90,000	90,000	90,000	95,000
Rejuvenator	Construction	CIP	50,000	30,000	30,000	30,000	30,000
Traffic Signals	Construction	CIP		75,000			
Emergency Repairs	Construction	CIP	30,000	30,000	30,000	30,000	30,000
Patching	Construction	CIP	50,000	50,000	50,000	50,000	50,000
Alleys	Construction	CIP	50,000	50,000	50,000	50,000	50,000
Direct Purchase Materials	Construction	CIP	75,000	75,000	75,000	75,000	75,000
Sidewalk Cutting Project	Construction	CIP	40,000	20,000	20,000	20,000	30,000
Testing	Construction	CIP	30,000	30,000	30,000	30,000	30,000
Sidewalk Spot Repair Project	Construction	CIP	75,000	50,000	50,000	50,000	50,000
Stormwater/Develop	Construction	CIP	150,000				
Camden Crossings	Construction	CIP	300,000				
Sycamore Creek	Construction	CIP	100,000				
Dump Truck - P39	Vehicle	DPW				250,000	
Pickup Truck - P08	Vehicle	DPW		50,000			
Dump Truck 50% - P32	Vehicle	DPW	125,000				
Equipment	Equipment	DPW	35,000	35,000	35,000	35,000	35,000
Overlay PW campus 33%	Construction	DPW	50,000				
Dump Truck - P31	Vehicle	DPW		250,000			

## CAPITAL IMPROVEMENT PLAN 2025 - 2029

Description	Type	Department	2025	2026	2027	2028	2029
Pickup Truck - P03	Vehicle	DPW	50,000				
Pickup Truck - P05	Vehicle	DPW	50,000				
Batwing Mower - P66	Vehicle	DPW				80,000	
Small Dump Truck - P15	Vehicle	DPW			150,000		
Mini Excavator - P86	Vehicle	DPW	80,000				
Excavator - P87	Vehicle	DPW					150,000
Pickup Truck - P02	Vehicle	DPW			50,000		
Leaf Loader - P72	Vehicle	DPW					90,000
Asphalt Roller - P70	Vehicle	DPW			30,000		
Zero Turn Mower - P131	Vehicle	DPW	17,000				
Zero Turn Mower - P130	Vehicle	DPW				17,000	
Sweeper - P61	Vehicle	DPW					260,000
Car 5 Replacement Shift Commander	Vehicle	Fire	80,000				
Spare ambulance cot (5th) Purchased in FY 23	Vehicle	Fire	392,500				
Engine 3 Year 1/2	Vehicle	Fire					
Truck/Quint	Vehicle	Fire					
Engine 3 - (1996) Year 2/2	Vehicle	Fire		750,000			
Car 3 2017 Ford Expedition (Bat 2)	Vehicle	Fire			70,000		
Medic #2 - Medtec gas (\$65,000/130,000)	Vehicle	Fire			450,000		
Squad #2 (1988) E-One Spartan Gladiator	Vehicle	Fire			750,000		



## CAPITAL IMPROVEMENT PLAN 2025 - 2029

Description	Type	Department	2025	2026	2027	2028	2029
Medic #3 - Medtec gas (\$65,000/130,000)	Vehicle	Fire				450,000	
Brush #2 chassis Ford F-350	Vehicle	Fire				80,000	
Boat #2 (Mercury 2016)	Boat	Fire				12,000	
Brush 1	Vehicle	Fire					80,000
SCBA (air tanks) - 40	Equipment	Fire					750,000
Staff Vehicle 2024 SUV	Vehicle	Community Development	35,000	35,000			
Patrol Vehicle	Vehicle	Police	65,000	67,600	70,300	73,125	76,050
Patrol Vehicle	Vehicle	Police	65,000	67,600	70,300	73,125	76,050
Patrol Vehicle	Vehicle	Police		67,600			76,050
Admin/ Investigations Vehicle	Vehicle	Police	40,000			45,000	
HVAC in Evidence Existing HVAC system	Equipment	Police			40,000		
Fire Station 1	Construction	Fire Station 1	10,500,000				
<b>TOTAL</b>			<b>15,924,500</b>	<b>9,905,554</b>	<b>11,579,854</b>	<b>12,236,235</b>	<b>6,373,150</b>

EMPLOYEE COMPENSATION & POSITION LIST													
TITLE	STEP	BASE SALARY	SALARY ADJUST	SPECIAL PAY	ALLOCATION	BUDGETED SALARY	FICA	IMRF/PENSION	WC	HEALTH/DENTAL/VISION INSURANCE	LIFE INSURANCE	TOTAL	DEPARTMENT
MAYOR	-	25,000	-	-	1.00	25,000	1,913	-	51	-	-	26,964	MAYOR & CITY COUNCIL
FIRST WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
FIRST WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
SECOND WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
SECOND WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
THIRD WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
THIRD WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
FOURTH WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
FOURTH WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAYOR & CITY COUNCIL
CITY MANAGER	-	156,974	4,710	7,201	1.00	168,885	12,920	10,927	51	36,036	120	228,939	CITY ADMINISTRATION
MANAGEMENT ANALYST	-	70,743	2,123	-	1.00	72,866	5,574	4,714	51	36,036	120	119,361	CITY ADMINISTRATION
CITY CLERK	-	66,351	-	-	1.00	66,351	5,076	4,293	51	25,291	120	101,182	CITY CLERK
DEPUTY CLERK	-	56,651	1,700	-	1.00	58,351	4,464	3,775	51	13,315	120	80,076	CITY CLERK
HR MANAGER	-	98,812	2,965	-	1.00	101,777	7,786	6,585	51	36,036	120	152,355	HUMAN RESOURCES
HR SPECIALIST	-	74,264	2,228	-	1.00	76,492	5,852	4,949	51	32,133	120	119,597	HUMAN RESOURCES
FINANCE DIRECTOR	-	140,680	4,220	-	1.00	144,900	11,085	9,375	51	35,950	120	201,481	FINANCE
SENIOR ACCOUNTANT	-	87,379	2,621	-	1.00	90,000	6,885	5,823	51	35,305	120	138,184	FINANCE
ACCOUNTING CLERK	2	51,471	1,544	-	1.00	53,016	4,056	3,430	51	13,131	120	73,804	FINANCE
ACCOUNTING CLERK	2	51,471	1,544	-	1.00	53,016	4,056	3,430	51	13,131	120	73,804	FINANCE
DIR. OF COMM DEV	-	140,000	4,200	601	1.00	144,801	11,077	9,369	3,056	35,312	120	203,735	COMMUNITY DEVELOPMENT
COMMUNITY PLANNER	-	80,001	2,400	-	1.00	82,402	6,304	5,331	3,056	12,448	120	109,661	COMMUNITY DEVELOPMENT
ADMIN ASSISTANT	8	61,459	1,844	3,601	1.00	66,904	5,118	4,329	51	3,000	120	79,522	COMMUNITY DEVELOPMENT
BUILDING INSPECTOR II	8	83,903	2,517	301	1.00	86,721	6,634	5,611	3,056	25,291	120	127,433	COMMUNITY DEVELOPMENT
BUILDING INSPECTOR II	8	85,706	2,571	301	1.00	88,579	6,776	5,731	3,056	25,291	120	129,553	COMMUNITY DEVELOPMENT
CITY ENGINEER	-	135,764	4,073	300	1.00	140,137	10,720	9,067	7,449	35,305	120	202,798	ENGINEERING
ENGINEERING COORDINATOR	-	82,014	2,460	-	1.00	84,475	6,462	5,466	7,449	24,836	120	128,808	ENGINEERING
POLICE CHIEF	-	149,154	4,475	300	1.00	153,929	2,232	24,466	1,309	36,036	120	218,092	POLICE
DEPUTY CHIEF	-	130,955	3,929	900	1.00	135,784	1,969	21,582	1,309	35,305	120	196,069	POLICE
DEPUTY CHIEF	-	135,764	4,073	1,200	1.00	141,037	2,045	22,417	1,309	36,036	120	202,964	POLICE
PATROL SERGEANT	1	117,269	3,518	4,200	1.00	124,987	1,812	19,866	1,309	35,305	120	183,399	POLICE
PATROL SERGEANT	1	117,269	3,518	2,700	1.00	123,487	1,791	19,628	1,309	35,305	120	181,640	POLICE
PATROL SERGEANT	1	117,269	3,518	3,800	1.00	124,587	1,807	19,803	1,309	35,305	120	182,931	POLICE
PATROL SERGEANT	1	117,269	3,518	3,599	1.00	124,386	1,804	19,771	1,309	35,305	120	182,695	POLICE
PATROL SERGEANT	1	117,269	3,518	3,000	1.00	123,787	1,795	19,675	1,309	24,424	120	171,110	POLICE
PATROL SERGEANT	1	117,269	3,518	2,400	1.00	123,187	1,786	19,580	1,309	35,312	120	181,294	POLICE
DETECTIVE SERGEANT	1	117,269	3,518	2,400	1.00	123,187	1,786	19,580	1,309	36,036	120	182,018	POLICE
DETECTIVE	7	100,298	3,009	2,600	1.00	105,907	1,536	16,833	1,309	35,305	120	161,010	POLICE
DETECTIVE	7	100,298	3,009	3,800	1.00	107,107	1,553	17,024	1,309	35,305	120	162,418	POLICE
POLICE OFFICER	7	100,298	3,009	3,600	1.00	106,907	1,550	16,992	1,309	13,308	120	140,186	POLICE
POLICE OFFICER	4	85,469	2,564	2,400	1.00	90,434	1,311	14,374	1,309	24,836	120	132,384	POLICE
POLICE OFFICER	7	100,298	3,009	1,800	1.00	105,107	1,524	16,706	1,309	24,922	120	149,688	POLICE
POLICE OFFICER	5	90,142	2,704	1,800	1.00	94,646	1,372	15,044	1,309	13,315	120	125,806	POLICE
POLICE OFFICER	4	85,469	2,564	1,200	1.00	89,234	1,294	14,183	1,309	25,291	120	131,431	POLICE
POLICE OFFICER	7	100,298	3,009	2,100	1.00	105,407	1,528	16,754	1,309	24,431	120	149,549	POLICE
POLICE OFFICER	7	100,298	3,009	2,100	1.00	105,407	1,528	16,754	1,309	13,315	120	138,433	POLICE
POLICE OFFICER	7	100,298	3,009	2,700	1.00	106,007	1,537	16,849	1,309	35,305	120	161,127	POLICE
POLICE OFFICER	5	90,142	2,704	1,800	1.00	94,646	1,372	15,044	1,309	35,305	120	147,796	POLICE
POLICE OFFICER	7	100,298	3,009	2,100	1.00	105,407	1,528	16,754	1,309	36,043	120	161,161	POLICE
POLICE OFFICER	7	100,298	3,009	2,700	1.00	106,007	1,537	16,849	1,309	36,043	120	161,865	POLICE
POLICE OFFICER	7	100,298	3,009	3,550	1.00	106,857	1,549	16,984	1,309	12,448	120	139,267	POLICE
POLICE OFFICER	5	90,142	2,704	3,300	1.00	96,146	1,394	15,282	1,309	12,354	120	126,605	POLICE
POLICE OFFICER	7	100,298	3,009	1,200	1.00	104,507	1,515	16,611	1,309	36,036	120	160,098	POLICE
POLICE OFFICER	3	81,049	2,431	3,550	1.00	87,031	1,262	13,833	1,309	1,750	120	105,305	POLICE
POLICE OFFICER	3	81,049	2,431	1,800	1.00	85,281	1,237	13,555	1,309	36,036	120	137,538	POLICE
POLICE OFFICER	3	81,049	2,431	900	1.00	84,381	1,224	13,412	1,309	36,036	120	136,482	POLICE
POLICE OFFICER	3	81,049	2,431	1,800	1.00	85,281	1,237	13,555	1,309	13,315	120	114,817	POLICE
POLICE OFFICER	6	95,079	2,852	-	1.00	97,932	1,420	15,566	1,309	36,036	120	152,383	POLICE
POLICE OFFICER	2	76,867	2,306	-	1.00	79,174	1,148	12,584	1,309	13,315	120	107,650	POLICE
SCHOOL RESOURCE OFFICER	7	100,298	3,009	2,600	1.00	105,907	1,536	16,833	1,309	35,305	120	161,010	POLICE
SCHOOL RESOURCE OFFICER	7	100,298	3,009	3,500	1.00	106,807	1,549	16,977	1,309	35,305	120	162,067	POLICE
ADMINISTRATIVE ASSISTANT	5	56,244	1,687	-	1.00	57,932	4,432	3,748	51	36,036	120	102,319	POLICE
CSO/EVIDENCE TECH/OFFICE MANAGER	5	63,443	1,903	-	1.00	65,347	4,999	4,228	1,309	36,036	120	112,039	POLICE
CSO/EVIDENCE TECH/OFFICE MANAGER	4	61,595	1,848	-	1.00	63,443	4,853	4,105	51	13,131	120	85,703	POLICE
PT ADMINISTRATIVE ASSISTANT	2	42,786	1,284	-	0.50	22,035	1,686	-	51	-	120	23,892	POLICE
PT COMMUNITY SERVICE OFFICER	2	56,368	1,691	-	0.50	29,030	2,221	-	1,309	-	120	32,680	POLICE
PT PARKING OFFICER	7	48,069	1,442	-	0.50	24,756	1,894	-	1,309	-	120	28,079	POLICE
CROSSING GUARDS (13)	-	-	-	-	-	87,335	6,681	-	17,006	-	-	111,022	POLICE
AUXILIARY (16.3)	-	-	-	-	-	40,000	3,060	-	13,159	-	-	56,219	POLICE
FIRE CHIEF	-	146,690	4,409	-	1.00	151,092	2,191	34,786	6,675	24,836	120	219,700	FIRE
DEPUTY FIRE CHIEF	-	136,385	4,092	-	1.00	140,478	2,037	32,399	6,675	35,305	120	217,014	FIRE
BATTALION CHIEF	1	123,688	3,711	5,400	1.00	132,799	1,926	30,628	6,675	36,036	120	208,184	FIRE
BATTALION CHIEF	1	123,688	3,711	6,000	1.00	133,399	1,934	30,767	6,675	35,305	120	208,200	FIRE
BATTALION CHIEF	1	123,688	3,711	5,000	1.00	132,399	1,920	30,536	6,675	25,291	120	196,941	FIRE
LIEUTENANT	1	112,444	3,373	5,700	1.00	121,517	1,762	28,027	6,675	36,043	120	194,144	FIRE
LIEUTENANT	1	112,444	3,373	5,700	1.00	121,517	1,762	28,027	6,675	35,305	120	193,406	FIRE
LIEUTENANT	1	112,444	3,373	6,200	1.00	122,017	1,769	28,142	6,675	35,305	120	194,028	FIRE

EMPLOYEE COMPENSATION & POSITION LIST														
TITLE	STEP	BASE SALARY		SPECIAL	ALLOCATION	BUDGETED		FICA	IMRF/PENSION	WC	HEALTH/DENTAL/VISION	LIFE	TOTAL	DEPARTMENT
		ADJUST	PAY	INSURANCE		INSURANCE								
LIEUTENANT	1	112,444	3,373	5,400	1.00	121,217	1,758	27,957	6,675	35,305	120	193,032	FIRE	
LIEUTENANT	1	112,444	3,373	6,300	1.00	122,117	1,771	28,165	6,675	35,312	120	194,160	FIRE	
LIEUTENANT	1	112,444	3,373	6,800	1.00	122,617	1,778	28,280	6,675	24,836	120	184,306	FIRE	
LIEUTENANT	1	112,444	3,373	6,600	1.00	122,417	1,775	28,234	6,675	35,312	120	194,533	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	5,000	1.00	104,230	1,511	24,040	6,675	35,305	120	171,881	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	5,300	1.00	104,530	1,516	24,109	6,675	36,036	120	172,986	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	5,100	1.00	104,330	1,513	24,063	6,675	35,305	120	172,006	FIRE	
FIREFIGHTER/PARAMEDIC	6	91,470	2,744	4,400	1.00	98,614	1,430	22,745	6,675	35,305	120	164,889	FIRE	
FIREFIGHTER/PARAMEDIC	4	82,641	2,479	5,300	1.00	90,420	1,311	20,855	6,675	35,305	120	154,686	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	6,000	1.00	105,230	1,526	24,270	6,675	35,305	120	173,126	FIRE	
FIREFIGHTER/PARAMEDIC	5	87,025	2,611	4,400	1.00	94,036	1,364	21,689	6,675	13,315	120	137,199	FIRE	
FIREFIGHTER/PARAMEDIC	4	82,641	2,479	3,200	1.00	88,320	1,281	20,371	6,675	13,131	120	129,898	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	6,000	1.00	105,230	1,526	24,270	6,675	35,305	120	173,126	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	8,100	1.00	107,330	1,556	24,755	6,675	24,922	120	165,358	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	4,100	1.00	103,330	1,498	23,832	6,675	24,922	120	160,377	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	7,200	1.00	106,430	1,543	24,547	6,675	35,312	120	174,627	FIRE	
FIREFIGHTER/PARAMEDIC	4	82,641	2,479	4,400	1.00	89,520	1,298	20,647	6,675	24,836	120	143,096	FIRE	
FIREFIGHTER/PARAMEDIC	7	96,340	2,890	5,400	1.00	104,630	1,517	24,132	6,675	35,305	120	172,379	FIRE	
FIREFIGHTER/PARAMEDIC	3	78,653	2,360	4,800	1.00	85,813	1,244	19,792	6,675	13,315	120	126,959	FIRE	
FIREFIGHTER/PARAMEDIC	3	78,653	2,360	4,500	1.00	85,513	1,240	19,723	6,675	23,612	120	136,883	FIRE	
FIREFIGHTER/PARAMEDIC	2	74,726	2,242	2,000	1.00	78,968	1,145	18,214	6,675	24,922	120	130,044	FIRE	
FIREFIGHTER/PARAMEDIC	2	74,726	2,242	900	1.00	77,868	1,129	17,960	6,675	13,131	120	116,883	FIRE	
FIREFIGHTER/PARAMEDIC	2	74,726	2,242	900	1.00	77,868	1,129	17,960	6,675	36,043	120	139,795	FIRE	
FIREFIGHTER/PARAMEDIC	2	74,726	2,242	900	1.00	77,868	1,129	17,960	6,675	36,043	120	139,795	FIRE	
OFFICE MANAGER	4	61,595	1,848	-	1.00	63,444	4,853	4,105	51	36,036	120	108,609	FIRE	
APPRENTICE (6)	-	-	-	-	-	10,000	-	-	40,050	-	-	50,050	FIRE	
DIRECTOR OF PUBLIC WORKS	-	146,669	4,400	300	1.00	151,369	11,580	9,794	7,449	35,312	120	215,624	PUBLIC WORKS	
AD OF PUBLIC WORKS	-	135,443	4,063	300	1.00	139,806	10,695	9,046	7,449	35,305	120	202,421	PUBLIC WORKS	
ADMINISTRATIVE ASSISTANT	6	57,931	1,738	-	1.00	59,670	4,565	3,861	51	24,424	120	92,691	PUBLIC WORKS	
FOREMAN II	8	89,542	2,686	900	1.00	93,128	7,124	6,026	7,449	24,424	120	138,271	PUBLIC WORKS	
LABORER II	7	80,195	2,406	-	1.00	82,602	6,319	5,345	2,524	35,305	120	132,215	PUBLIC WORKS	
LABORER II	8	82,601	2,478	900	1.00	85,979	6,577	5,563	7,449	24,836	120	130,524	PUBLIC WORKS	
LABORER	8	77,193	2,316	1,800	1.00	81,309	6,220	5,261	7,449	13,131	120	113,490	PUBLIC WORKS	
LABORER	8	77,193	2,316	1,200	1.00	80,709	6,174	5,222	7,449	24,922	120	124,596	PUBLIC WORKS	
LABORER	5	70,642	2,119	-	1.00	72,762	5,566	4,708	7,449	13,131	120	103,736	PUBLIC WORKS	
LABORER	8	77,193	2,316	1,200	1.00	80,709	6,174	5,222	7,449	24,836	120	124,510	PUBLIC WORKS	
LABORER	7	74,944	2,248	3,000	1.00	80,193	6,135	5,189	7,449	32,758	120	131,844	PUBLIC WORKS	
LABORER	8	77,193	2,316	600	1.00	80,109	6,128	5,184	7,449	36,036	120	135,026	PUBLIC WORKS	
LABORER	1	62,765	1,883	-	1.00	64,648	4,946	4,183	7,449	1,750	120	83,096	PUBLIC WORKS	
PT LABORER	1	62,765	1,883	-	0.50	32,324	2,473	-	3,725	-	120	38,642	PUBLIC WORKS	
FOREMAN II	8	89,542	2,686	1,500	1.00	93,728	7,170	5,755	7,449	35,305	120	149,527	WATER	
LABORER II	8	82,601	2,478	1,200	1.00	86,279	6,600	5,298	7,449	36,036	120	141,782	WATER	
LABORER	8	77,193	2,316	300	1.00	79,809	6,105	4,901	7,449	13,131	120	111,515	WATER	
LABORER	2	64,648	1,939	-	1.00	66,587	5,094	4,089	7,449	36,036	120	119,375	WATER	
FOREMAN II	8	89,542	2,686	1,200	1.00	93,428	7,147	6,045	7,449	25,291	120	139,480	SEWER	
FOREMAN	8	87,950	2,639	900	1.00	91,490	6,999	5,920	7,449	24,424	120	136,402	SEWER	
LABORER II	2	69,177	2,075	-	1.00	71,253	5,451	4,611	7,449	1,750	120	90,634	SEWER	
LABORER II	8	77,193	2,316	900	1.00	80,409	6,151	5,203	7,449	24,424	120	123,756	SEWER	
LABORER	8	77,193	2,316	600	1.00	80,109	6,128	5,184	7,449	24,424	120	123,414	SEWER	
LABORER	8	77,193	2,316	1,800	1.00	81,309	6,220	5,261	7,449	24,836	120	125,195	SEWER	
LABORER	8	77,193	2,316	300	1.00	79,809	6,105	5,164	7,449	36,036	120	134,683	SEWER	
LABORER	2	64,648	1,939	-	1.00	66,587	5,094	4,309	7,449	13,131	120	96,690	SEWER	
		123.00	11,359,898	428,466	1,628,341	538,221	3,105,975	13,920	17,074,821					

## ELECTED OFFICIALS & FULL-TIME EMPLOYEES BY THE NUMBERS



### ELECTED OFFICIALS

Mayor	1.0
Aldersperson, First Ward	2.0
Aldersperson, Second Ward	2.0
Aldersperson, Third Ward	2.0
Aldersperson, Fourth Ward	2.0
<b>TOTAL, ELECTED OFFICIALS</b>	<b>9.0</b>



### CITY ADMINISTRATION & HR

City Manager	1.0
Management Analyst	1.0
Human Resources Manager	1.0
Human Resources Specialist	1.0

**TOTAL, ADMINISTRATION 4.0**



### POLICE

Chief	1.0
Deputy Chief	2.0
Sergeant	6.0
Detective Sergeant	1.0
Detective	2.0
Patrol Officer	20.0
School Resource Officer	2.0
Community Service Office	1.0
Office Manager	1.0
Administrative Assistant	1.0
Parking, Records, Code Enforcement (PT)	1.5

**TOTAL, POLICE 38.5**



### PUBLIC WORKS

Director	1.0
Assistant Director	1.0
Administrative Assistant	1.0
Foremen	4.0
Mechanic	1.0
Laborer	17.5

**TOTAL, PUBLIC WORKS 25.5**

### REPRESENTATION

Elected Officials	10.00
Exempt	18.00
AFSCME	34.00
Fraternal Order of Police	31.00
International Association of Fire Fighters	30.00
<b>TOTAL, CITY</b>	<b>123.00</b>



### CITY CLERK

City Clerk	1.0
Deputy City Clerk	1.0
<b>TOTAL, CITY CLERK</b>	<b>2.0</b>



### FINANCE

Finance Director / Treasurer	1.0
Sr. Accountant	1.0
Account Clerk	2.0

**TOTAL, FINANCE 4.0**



### FIRE

Chief	1.0
Deputy Chief	1.0
Battalion Chief	3.0
Lieutenants	7.0
Firefighter	20.0
Office Manager	1.0

**TOTAL, FIRE 33.0**



### COMMUNITY DEVELOPMENT

Director	1.0
Community Planner	1.0
Building Inspector	2.0
Administrative Assistant	1.0

**TOTAL, COMMUNITY DEVELOPMENT 5.0**



### ENGINEERING

City Engineer	1.0
Engineering Coordinator	1.0

**TOTAL, COMMUNITY DEVELOPMENT 2.0**

### CITY SUMMARY

Elected Officials	9.00
City Clerk	2.00
City Administration & HR	4.00
Finance	4.00
Police	38.50
Fire	33.00
Public Works	25.50
Engineering	2.00
Community Development	5.00
<b>CITY TOTAL</b>	<b>123.00</b>

## INTERFUND TRANSFER SCHEDULE

		10101	10207	10301	10403	20602
TRANSFERS IN (FUND)	TOTAL	GENERAL FUND	DOWNTOWN DEVELOPMENT	CONSOLIDATED DEBT SERVICE	FIRE STATION 1	SEWER
49001 PURCHASE OF SERVICES	418,338	418,338	-	-	-	-
49016 XFER FROM STREET MAINT FUND	347,000	347,000	-	-	-	-
49017 XFER FROM CAPITAL ASSIST FUND	500,000	500,000	-	-	-	-
49018 XFER FROM HOTEL/MOTEL TAX FUND	120,700	76,000	44,700	-	-	-
49019 XFER FROM ROAD AND BRIDGE FUND	90,000	90,000	-	-	-	-
49021 XFER FROM WATER FUND	533,720	40,000	-	353,720	-	140,000
49030 XFER FROM SEWER FUND	1,067,428	50,000	-	1,017,428	-	-
49034 XFER FROM GENERAL FUND	2,500,000	-	-	-	2,500,000	-
49046 XFER FROM SEWER CONN FUND	350,000	-	-	350,000	-	-
<b>TOTAL TRANSFERS IN</b>	<b>5,927,186</b>	<b>1,521,338</b>	<b>44,700</b>	<b>1,721,148</b>	<b>2,500,000</b>	<b>140,000</b>

		10101	10204	10205	10212	10401	20601	20602	20612
TRANSFERS OUT (FUND)	TOTAL	GENERAL FUND	ROAD & BRIDGE	HOTEL/MOTEL TAX	STREET MAINTENANCE	CAPITAL IMPROVEMEN	WATER	SEWER	SEWER CONNECTIO
59001 PURCHASE OF SERVICES	418,338	-	-	-	-	-	244,730	173,608	-
59010 XFER TO GENERAL FUND	1,103,000	-	90,000	76,000	347,000	500,000	40,000	50,000	-
59030 XFER TO SEWER FUND	140,000	-	-	-	-	-	140,000	-	-
59032 XFER TO DEBT SERVICE	55,022	-	-	-	-	-	55,022	-	-
59032 XFER TO DEBT SERVICE	66,698	-	-	-	-	-	66,698	-	-
59032 XFER TO DEBT SERVICE	194,852	-	-	-	-	-	-	194,852	-
59032 XFER TO DEBT SERVICE	-	-	-	-	-	-	-	-	-
59032 XFER TO DEBT SERVICE	1,172,576	-	-	-	-	-	-	822,576	350,000
59032 XFER TO DEBT SERVICE	232,000	-	-	-	-	-	232,000	-	-
59047 XFER TO DOWNTOWN REVOLVING	44,700	-	-	44,700	-	-	-	-	-
59050 XFER TO FIRE STATION 1 FUND	2,500,000	2,500,000	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>5,927,186</b>	<b>2,500,000</b>	<b>90,000</b>	<b>120,700</b>	<b>347,000</b>	<b>500,000</b>	<b>778,450</b>	<b>1,241,036</b>	<b>350,000</b>

TRANSFERS IN/OUT are a form of revenue/expense, necessary to fund operations