

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		FUND TYPES & PURPOSE	
	ELECTED OFFICIALS		GENERAL FUND Taxes to fund daily operations of the City
	ADMINISTRATION		ENTERPRISE FUND - WATER Self-supporting fund provides water to City
	HUMAN RESOURCES		ENTERPRISE FUND - SEWER Self-supporting fund processes sewage for City
	FINANCE		SPECIAL REVENUE FUNDS Taxes and fees to support specific programs
	GENERAL FUND SUPPORT		FIDUCIARY FUNDS Funds held and managed for city-related parties
	POLICE		DEBT SERVICE FUNDS Funds to retire loans and bonds issued
	FIRE		
	COMMUNITY DEVELOPMENT		
	ENGINEERING	WHICH FUNDS ARE WHICH TYPE?	
	PUBLIC WORKS	GENERAL FUND	10101
	PUBLIC WORKS - WATER	ENTERPRISE FUND - WATER	20601
	PUBLIC WORKS - SEWER	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		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.
REVENUES											
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	-	-	-	-
TOTAL REVENUES		26,614,329	895,000	92,500	130,000	63,010	44,880	-	50,000	3,600	-
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	-	-	-	-	-	-
TOTAL EXPENSES		26,613,513	1,800,000	90,000	127,700	25,000	80,000	-	50,000	319,000	-
NET SURPLUS/(DEFICIT)		816	(905,000)	2,500	2,300	38,010	(35,120)	-	-	(315,400)	-

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)	-
Ending Fund Balance, estimated, 12/31/25		19,713,311	816,972	68,561	168,536	130,325	(28,417)	107,764	(649,984)	969,260	166,527

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

INCOME STATEMENTS	FUND 10212 STREET MAIN.	FUND 10213 RADeUM 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.
REVENUES										
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	-	-
TOTAL REVENUES	1,800,500	100	1,721,247	950,500	9,600	10,720,000	4,358,070	3,967,200	126,000	180,000
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
TOTAL EXPENSES	2,033,000	1,000	1,721,148	945,000	45,500	10,500,000	4,236,698	3,952,830	21,000	627,000
NET SURPLUS/(DEFICIT)	(232,500)	(900)	99	5,500	(35,900)	220,000	121,372	14,370	105,000	(447,000)

FUND BALANCE	FUND 10212 STREET MAIN.	FUND 10213 RADeUM 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)
Ending Fund Balance, estimated, 12/31/25	2,841,313	15,300	1,805,240	1,968,309	492,844	(301,233)	11,244,812	16,086,179	616,448	5,847,077

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

FUND BALANCE	FUND 30801	FUND 30802	FUND 31101	FUND 31102						TOTAL
	POLICE PEN.	FIRE PEN.	TRANSFER TAX	PUB. IMP.						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)
Ending Fund Balance, estimated, 12/31/25	20,505,168	21,707,508	481,364	(190,263)						104,582,921

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 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
REVENUES & TRANSFERS IN					
PROPERTY TAXES					
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
	PROPERTY TAXES TOTAL	3,897,499	2,407,581	2,407,540	2,412,354
SALES/USE TAXES					
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	-
	SALES/USE TAXES TOTAL	7,342,915	11,146,416	11,166,889	10,767,240
LICENSES					
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
	LICENSES TOTAL	143,897	101,149	158,974	41,800
INTERGOVERNMENTAL					
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	-
	INTERGOVERNMENTAL TOTAL	2,499,620	3,958,475	3,946,443	3,874,000
SERVICE CHARGES					
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
	SERVICE CHARGES TOTAL	1,263,721	2,347,963	2,327,554	2,142,925

(continued next page)

10101 GENERAL FUND -- (continued)

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
FINES/FEES					
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	-	-	-
FINES/FEES TOTAL		1,671,437	2,252,701	2,350,619	2,260,900
OTHER					
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
OTHER TOTAL		778,715	1,566,044	1,420,315	1,093,772
TRANSFERS IN					
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
TRANSFERS IN TOTAL		830,124	1,391,550	1,391,550	4,021,338
TOTAL REVENUES & TRANSFERS IN					
18,427,928					
EXPENSES & TRANSFERS OUT					
PERSONNEL					
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
	PERSONNEL TOTAL	10,884,820	14,939,595	14,715,851	15,793,451
	CONTRACTUAL SERVICES				
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 - NONCAPITAL	-	-	-	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
	CONTRACTUAL SERVICES TOTAL	3,788,518	5,285,376	5,361,466	6,090,245
	SUPPLIES				
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
SUPPLIES TOTAL		538,265	804,380	691,169	1,080,317
CAPITAL IMPROVEMENTS					
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
CAPITAL IMPROVEMENTS TOTAL		973,923	649,212	842,700	1,149,500
TRANSFERS OUT					
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
TRANSFERS OUT TOTAL		330,000	594,952	594,952	2,500,000
TOTAL EXPENSES & TRANSFERS OUT		16,515,526	22,273,515	22,206,139	26,613,513
NET SURPLUS/(DEFICIT)		1,912,402	2,898,364	2,963,745	816

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%
TOTALS	100.00%	TOTALS	100.00%	TOTALS	100.00%

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
TOTALS	18,427,928	25,171,879	26,614,329

GENERAL FUND REVENUE DETAIL

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN PROPERTY TAXES					
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
	PROPERTY TAXES TOTAL	3,897,499	2,407,581	2,407,540	2,412,354
SALES/USE TAXES					
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	-
	SALES/USE TAXES TOTAL	7,342,915	11,146,416	11,166,889	10,767,240
LICENSES					
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
	LICENSES TOTAL	143,897	101,149	158,974	41,800
INTERGOVERNMENTAL					
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	-
	INTERGOVERNMENTAL TOTAL	2,499,620	3,958,475	3,946,443	3,874,000
SERVICE CHARGES					
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
	SERVICE CHARGES TOTAL	1,263,721	2,347,963	2,327,554	2,142,925

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GENERAL FUND REVENUE DETAIL -- (continued)

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
FINES/FEES				
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	-	-	-
FINES/FEES TOTAL	1,671,437	2,252,701	2,350,619	2,260,900
OTHER				
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
OTHER TOTAL	778,715	1,566,044	1,420,315	1,093,772
TRANSFERS IN				
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
TRANSFERS IN TOTAL	830,124	1,391,550	1,391,550	4,021,338
TOTAL REVENUES & TRANSFERS IN	18,427,928	25,171,879	25,169,884	26,614,329

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%
TOTALS	100.00%	TOTALS	100.00%	TOTALS	100.00%

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	-	-	-
TOTALS	16,515,526	22,273,515	26,613,513

GENERAL FUND EXPENSE DETAIL

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
EXPENSES & TRANSFERS OUT				
PERSONNEL				
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
PERSONNEL TOTAL	10,884,820	14,939,595	14,715,851	15,793,451
CONTRACTUAL SERVICES				
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 INTERGOVERNMENTAL 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
CONTRACTUAL SERVICES TOTAL	3,788,518	5,285,376	5,361,466	6,090,245

(continued next page)

GENERAL FUND EXPENSE DETAIL -- (continued)

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
SUPPLIES				
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
SUPPLIES TOTAL	538,265	804,380	691,169	1,080,317
CAPITAL IMPROVEMENTS				
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
CAPITAL IMPROVEMENTS TOTAL	973,923	649,212	842,700	1,149,500
TRANSFERS OUT				
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
TRANSFERS OUT TOTAL	330,000	594,952	594,952	2,500,000
TOTAL EXPENSES & TRANSFERS OUT	16,515,526	22,273,515	22,206,139	26,613,513

GENERAL FUND -- DEPARTMENTAL EXPENSE OVERVIEW

ELECTED OFFICIALS		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
50100 - MAYOR & COUNCIL		229,642	72,844	123,700	33,098	-	-
50700 - CITY CLERK		240,478	181,758	47,870	10,850	-	-
ELECTED OFFICIALS TOTAL		470,120	254,602	171,570	43,948	-	-
ADMINISTRATION & HUMAN RESOURCES		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
50200 - CITY MANAGER		711,871	361,300	342,721	7,850	-	-
50300 - HUMAN RESOURCES		325,452	284,452	37,550	3,450	-	-
ADMINISTRATION & HR TOTAL		1,037,323	645,752	380,271	11,300	-	-
FINANCE DEPARTMENT		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
50400 - FINANCE		1,288,471	487,273	787,700	13,498	-	-
FINANCE DEPARTMENT TOTAL		1,288,471	487,273	787,700	13,498	-	-
POLICE DEPARTMENT		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
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	-	-
POLICE DEPARTMENT TOTAL		7,448,878	5,808,901	1,205,877	199,100	-	235,000
FIRE DEPARTMENT		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
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
52200 - APPRENTICESHIP PROGRAM		51,380	50,050	-	1,330	-	-
FIRE DEPARTMENT TOTAL		9,707,815	5,730,804	576,524	427,987	-	472,500
PUBLIC WORKS DEPARTMENT		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
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	-	-
PUBLIC WORKS DEPARTMENT TOTAL		5,523,395	1,874,609	2,889,336	352,450	-	407,000
ENGINEERING DEPARTMENT		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
56000 - ENGINEERING		385,407	339,106	35,767	10,534	-	-
ENGINEERING DEPARTMENT TOTAL		385,407	339,106	35,767	10,534	-	-
COMMUNITY DEVELOPMENT		TOTAL	PERSONNEL	CONTRACTUAL	SUPPLIES	OTHER	CAP. IMPROVMNT TRANSFERS OUT
57000 - BUILDING & ZONING		752,104	652,404	43,200	21,500	-	35,000
57100 - CODE ENFORCEMENT		-	-	-	-	-	-
COMMUNITY DEVELOPMENT TOTAL		752,104	652,404	43,200	21,500	-	35,000
GENERAL FUND TOTAL		26,613,513	15,793,451	6,090,245	1,080,317	-	1,149,500
							2,500,000

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	-
TOTAL		470,120

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
TOTAL	10.5	11.0	11.0

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
PERSONNEL					
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
	PERSONNEL TOTAL	45,839	68,249	69,031	72,844
CONTRACTUAL SERVICES					
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	-	-	-
	CONTRACTUAL SERVICES TOTAL	222,332	177,250	172,735	123,700
SUPPLIES					
52021	TECHNOLOGY EQUIPMENT	-	-	1,148	-
52108	FOOD	-	-	298	-
52200	PRINTED MATERIALS	68	-	-	-
52802	SUPPLIES/PARTS-STREETS	-	-	2,286	33,098
	SUPPLIES TOTAL	68	-	3,732	33,098
	TOTAL EXPENSES & TRANSFERS OUT	268,239	245,499	245,498	229,642

50700 CITY CLERK

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	110,275	175,781	177,910	181,758
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	5,372	10,696	9,194	47,870
SUPPLIES					
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
	SUPPLIES TOTAL	10,964	7,808	7,180	10,850
	TOTAL EXPENSES & TRANSFERS OUT	126,612	194,285	194,284	240,478

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	-
TOTAL		1,037,323

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
TOTAL	3.0	4.0	4.0

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 investments in capital infrastructure.

→ Improved Capital Infrastructure:

Well-maintained municipal buildings, roadways, 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
PERSONNEL					
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
	PERSONNEL TOTAL	255,369	361,335	340,749	361,300
CONTRACTUAL SERVICES					
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	-
	CONTRACTUAL SERVICES TOTAL	126,604	239,234	242,136	342,721
SUPPLIES					
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
	SUPPLIES TOTAL	2,651	7,850	25,533	7,850
	TOTAL EXPENSES & TRANSFERS OUT	384,624	608,419	608,418	711,871

50300 HUMAN RESOURCES

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
PERSONNEL TOTAL		68,147	227,342	223,061	284,452
CONTRACTUAL SERVICES					
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	-
CONTRACTUAL SERVICES TOTAL		3,093	8,874	13,133	37,550
SUPPLIES					
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
SUPPLIES TOTAL		8,171	1,850	1,871	3,450
TOTAL EXPENSES & TRANSFERS OUT		79,411	238,066	238,065	325,452

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	-
TOTAL		1,288,471

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
TOTAL	4.0	4.0	4.0

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
PERSONNEL					
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
	PERSONNEL TOTAL	323,865	516,256	469,925	487,273
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	648,246	623,557	662,350	787,700
SUPPLIES					
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
	SUPPLIES TOTAL	13,761	7,081	14,618	13,498
CAPITAL IMPROVEMENTS					
57021	REMODELING	240	-	-	-
	CAPITAL IMPROVEMENTS TOTAL	240	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	986,112	1,146,894	1,146,893	1,288,471

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	-
TOTAL		7,448,878

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
TOTAL	37.5	38.5	38.5

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
PERSONNEL				
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
PERSONNEL TOTAL	4,112,095	5,779,013	5,686,291	5,808,901
CONTRACTUAL SERVICES				
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 COMMISSION	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 INTERGOVERNMENTAL 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
CONTRACTUAL SERVICES TOTAL	651,953	1,084,897	1,113,905	1,205,877
SUPPLIES				
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
SUPPLIES TOTAL	133,886	186,953	200,170	199,100

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POLICE DEPARTMENT MASTER -- (continued)

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

51000 POLICE ADMINISTRATION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	565,199	941,166	791,581	1,107,794
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	570,684	952,877	1,007,277	1,062,597
SUPPLIES					
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
	SUPPLIES TOTAL	30,879	46,400	90,703	47,750
CAPITAL IMPROVEMENTS					
56010	VEHICLES	-	-	46,473	-
57063	SYSTEM IMPROVEMENTS	130	-	-	-
	CAPITAL IMPROVEMENTS TOTAL	130	-	46,473	-
TRANSFERS OUT					
59032	XFER TO DEBT SERVICE	330,000	594,952	594,952	-
	TRANSFERS OUT TOTAL	330,000	594,952	594,952	-
	TOTAL EXPENSES & TRANSFERS OUT	1,496,892	2,535,395	2,530,986	2,218,141

51200 POLICE PATROL

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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	-
	PERSONNEL TOTAL	2,572,811	3,231,438	3,279,764	3,347,495
CONTRACTUAL SERVICES					
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	-	-	-
	CONTRACTUAL SERVICES TOTAL	58,591	80,736	60,421	99,960
SUPPLIES					
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	-	-	-
	SUPPLIES TOTAL	75,723	110,353	82,732	123,450
CAPITAL IMPROVEMENTS					
56010	VEHICLES	212,037	85,015	84,623	195,000
	CAPITAL IMPROVEMENTS TOTAL	212,037	85,015	84,623	195,000
	TOTAL EXPENSES & TRANSFERS OUT	2,919,162	3,507,542	3,507,541	3,765,905

51300 POLICE INVESTIGATIVE OPERATIONS

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	753,399	1,116,086	1,128,592	452,699
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	20,519	33,654	28,426	30,315
SUPPLIES					
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	-	-	-
	SUPPLIES TOTAL	21,565	15,000	7,721	12,750
CAPITAL IMPROVEMENTS					
56010	VEHICLES	5,244	-	-	40,000
	CAPITAL IMPROVEMENTS TOTAL	5,244	-	-	40,000
	TOTAL EXPENSES & TRANSFERS OUT	800,727	1,164,740	1,164,739	535,764

51500 POLICE CROSSING GUARD

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL				
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
PERSONNEL TOTAL	66,413	90,556	90,482	111,022
CONTRACTUAL SERVICES				
51106 TECHNOLOGY SERVICES	-	-	73	-
CONTRACTUAL SERVICES TOTAL	-	-	73	-
SUPPLIES				
52108 FOOD	27	-	-	-
52400 SUPPLIES	1,200	-	-	-
SUPPLIES TOTAL	1,227	-	-	-
TOTAL EXPENSES & TRANSFERS OUT	67,640	90,556	90,555	111,022

51600 POLICE PARKING & RECORDS

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	83,854	106,496	105,627	137,674
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	355	3,000	1,260	2,275
SUPPLIES					
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	-	-	-
	SUPPLIES TOTAL	1,571	6,150	8,758	4,150
	TOTAL EXPENSES & TRANSFERS OUT	85,780	115,646	115,645	144,099

51700 POLICE COMMUNITY SERVICES

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	70,420	293,271	290,247	652,217
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	1,804	14,630	16,447	10,730
SUPPLIES					
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
	SUPPLIES TOTAL	2,920	9,050	10,256	11,000
	TOTAL EXPENSES & TRANSFERS OUT	75,144	316,951	316,950	673,947

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
TOTAL		9,707,815

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
TOTAL	31.0	33.0	33.0

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
PERSONNEL				
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
PERSONNEL TOTAL	4,743,725	5,827,792	5,783,395	5,730,804
CONTRACTUAL SERVICES				
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 COMMISSION	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
CONTRACTUAL SERVICES TOTAL	441,817	487,275	500,896	576,524
SUPPLIES				
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
SUPPLIES TOTAL	169,650	294,810	161,920	427,987

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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
PERSONNEL					
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
	PERSONNEL TOTAL	753,205	738,149	715,575	788,519
CONTRACTUAL SERVICES					
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 COMMISSION	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
	CONTRACTUAL SERVICES TOTAL	371,106	332,171	384,621	412,420
SUPPLIES					
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
	SUPPLIES TOTAL	21,007	50,445	20,569	55,445
CAPITAL IMPROVEMENTS					
56010	VEHICLES	98,110	-	-	-
57063	SYSTEM IMPROVEMENTS	3,427	-	-	-
	CAPITAL IMPROVEMENTS TOTAL	101,537	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	1,246,855	1,120,765	1,120,764	1,256,384

52100 FIRE OPERATIONS

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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	-
	PERSONNEL TOTAL	3,990,520	5,089,559	5,067,820	4,892,235
CONTRACTUAL SERVICES					
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	-	-	-
	CONTRACTUAL SERVICES TOTAL	70,711	155,104	116,275	164,104
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
	SUPPLIES TOTAL	148,229	243,035	139,938	371,212
CAPITAL IMPROVEMENTS					
56010	VEHICLES	400,000	-	152,497	472,500
57022	MACHINERY/MAJOR TOOLS	32,355	350,000	361,130	-
	CAPITAL IMPROVEMENTS TOTAL	432,355	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	4,641,815	5,837,698	5,837,661	8,400,051

52200 FIRE INTERNSHIP PROGRAM

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
50101	SALARIES - PART TIME	-	84	-	10,000
50306	WORKER'S COMPENSATION	-	-	-	40,050
	PERSONNEL TOTAL	-	84	-	50,050
SUPPLIES					
52300	UNIFORMS/PROTECTIVE CLOTHING	414	1,330	1,413	1,330
	SUPPLIES TOTAL	414	1,330	1,413	1,330
	TOTAL EXPENSES & TRANSFERS OUT	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	-
TOTAL		5,523,395

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
TOTAL	11.0	10.5	13.5

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.

Administration

- 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
PERSONNEL				
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
PERSONNEL TOTAL	882,041	1,109,378	1,122,747	1,874,609
CONTRACTUAL SERVICES				
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
CONTRACTUAL SERVICES TOTAL	1,659,274	2,608,690	2,612,231	2,889,336
SUPPLIES				
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
SUPPLIES TOTAL	184,531	263,658	255,719	352,450
CAPITAL IMPROVEMENTS				
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
CAPITAL IMPROVEMENTS TOTAL	221,770	179,197	170,223	407,000
TOTAL EXPENSES & TRANSFERS OUT	2,947,616	4,160,923	4,160,921	5,523,395

53000 STREETS ADMINISTRATION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	187,174	219,521	258,870	557,986
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	1,166,792	1,993,038	1,957,946	1,988,836
SUPPLIES					
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
	SUPPLIES TOTAL	3,430	10,150	5,892	12,450
CAPITAL IMPROVEMENTS					
57065	OTHER CAPITAL IMPROVEMENTS	51,071	-	-	-
	CAPITAL IMPROVEMENTS TOTAL	51,071	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	1,408,467	2,222,709	2,222,708	2,559,272

53100 STREET OPERATIONS

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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	-	-	-
	PERSONNEL TOTAL	605,710	736,240	734,164	1,187,613
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	134,919	229,301	226,692	394,800
SUPPLIES					
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
	SUPPLIES TOTAL	147,719	208,847	213,532	277,700

(continued next page)

STREET OPERATIONS -- (continued)

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
CAPITAL IMPROVEMENTS					
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
	CAPITAL IMPROVEMENTS TOTAL	85,452	88,197	88,197	402,000
	TOTAL EXPENSES & TRANSFERS OUT	973,800	1,262,585	1,262,584	2,262,113

53200 FORESTRY

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
PERSONNEL TOTAL		81,219	124,511	129,691	129,010
CONTRACTUAL SERVICES					
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
CONTRACTUAL SERVICES TOTAL		16,392	58,000	64,602	83,000
SUPPLIES					
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
SUPPLIES TOTAL		16,562	19,361	16,552	37,100
CAPITAL IMPROVEMENTS					
56010	VEHICLES	85,247	86,000	80,176	-
57022	MACHINERY/MAJOR TOOLS	-	5,000	1,850	5,000
CAPITAL IMPROVEMENTS TOTAL		85,247	91,000	82,027	5,000
TOTAL EXPENSES & TRANSFERS OUT		199,419	292,872	292,871	254,110

53400 MUNICIPAL BUILDING

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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	-
	PERSONNEL TOTAL	7,939	29,106	22	-
CONTRACTUAL SERVICES					
51117	CONTRACTUAL SERVICES	106	-	-	-
51124	INTERNGOVERNMENTAL 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
	CONTRACTUAL SERVICES TOTAL	341,171	328,351	362,991	422,700
SUPPLIES					
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
	SUPPLIES TOTAL	16,820	25,300	19,744	25,200
	TOTAL EXPENSES & TRANSFERS OUT	365,931	382,757	382,757	447,900

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
B5100	Contractual Services
B5200	Supplies
B5300	Other
B5600	Capital Improvements
B5900	Transfers Out
TOTAL	

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
TOTAL	2.0	2.0	2.0

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
PERSONNEL					
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
PERSONNEL TOTAL		4,187	257,079	264,107	339,106
CONTRACTUAL SERVICES					
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
CONTRACTUAL SERVICES TOTAL		945	22,203	18,928	35,767
SUPPLIES					
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	-
SUPPLIES TOTAL		117	9,284	5,530	10,534
TOTAL EXPENSES & TRANSFERS OUT		5,249	288,566	288,564	385,407

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	-
TOTAL		752,104

FULL-TIME EQUIVALENTS	'23	'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
TOTAL	4.5	4.0	5.0

Goals Department

- Continue to evaluate internal processes and 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.

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
PERSONNEL				
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
PERSONNEL TOTAL	339,277	617,370	578,635	652,404
CONTRACTUAL SERVICES				
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 INTERGOVERNMENTAL 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
CONTRACTUAL SERVICES TOTAL	28,882	22,700	15,959	43,200
SUPPLIES				
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	-	-	-
SUPPLIES TOTAL	14,466	25,086	14,896	21,500
CAPITAL IMPROVEMENTS				
56010 VEHICLES	-	35,000	27,753	35,000
57022 MACHINERY/MAJOR TOOLS	610	-	-	-
CAPITAL IMPROVEMENTS TOTAL	610	35,000	27,753	35,000
TOTAL EXPENSES & TRANSFERS OUT	383,235	700,156	637,242	752,104

57000 BUILDING AND ZONING PROGRAM

		FY23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	338,558	617,370	578,635	652,404
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	28,882	22,700	15,959	43,200
SUPPLIES					
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
	SUPPLIES TOTAL	14,466	24,500	14,310	21,500
CAPITAL IMPROVEMENTS					
56010	VEHICLES	-	35,000	27,753	35,000
57022	MACHINERY/MAJOR TOOLS	610	-	-	-
	CAPITAL IMPROVEMENTS TOTAL	610	35,000	27,753	35,000
	TOTAL EXPENSES & TRANSFERS OUT	382,516	699,570	636,656	752,104

57100 CODE ENFORCEMENT PROGRAM

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

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
TOTAL		4,236,698

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
TOTAL	5.8	5.8	4.0

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
REVENUES & TRANSFERS IN					
40458	SERVICE CHARGES				
40458	WATER USER FEES	1,788,483	2,490,544	2,490,543	2,567,800
	SERVICE CHARGES TOTAL	1,788,483	2,490,544	2,490,543	2,567,800
FINES/FEES					
40705	RADIUM REMOVAL FEES	510,850	775,000	763,067	798,250
40706	INFRASTRUCTURE FEES	482,872	720,000	721,617	741,600
43270	WATER METER FEE	7,375	20,000	-	20,000
43271	WATER TAP FEES	-	1,500	-	1,500
43272	INSPECTION FEES	1,250	1,500	-	1,500
40270	WATER METER FEE	295	500	-	500
40271	WATER SERVICE TAP	10,383	5,000	23,693	5,000
40272	WATER INSPECTION	1,600	1,000	3,250	1,000
40459	USER PENALTIES APPLIED	15,457	20,000	33,504	20,000
40460	METER MAINTENACE FEES	127,492	189,000	190,516	194,670
40275	NSF FEES	175	-	1,328	
	FINES/FEES TOTAL	1,157,749	1,733,500	1,736,974	1,784,020
OTHER					
40704	MISCELLANEOUS	1,726	2,500	7,144	2,500
40709	REIMBURSEMENT	-	375,068	375,068	-
40770	LOAN PROCEEDS	473,542	3,388,696	3,339,897	-
40790	INTEREST	22,628	3,750	44,431	3,750
	OTHER TOTAL	497,896	3,770,014	3,766,540	6,250
TRANSFERS IN					
49046	XFER FROM SEWER CONN FUND	1,000,000	-	-	-
	TRANSFERS IN TOTAL	1,000,000	-	-	-
	TOTAL REVENUES & TRANSFERS IN	4,444,127	7,994,058	7,994,057	4,358,070
EXPENSES & TRANSFERS OUT					
PERSONNEL					
50100	SALARIES - REGULAR	336,464	524,065	515,840	331,403
50101	SALARIES - PART TIME	4,652	5,000	7,400	7,500
50102	SALARIES - OVERTIME	34,781	82,750	40,641	82,750
50200	FICA	27,449	40,091	75,208	29,005
50210	IMRF	20,982	55,234	-	22,975
50306	WORKER'S COMPENSATION	20,668	36,295	35,573	22,347
50403	EMPLOYEE HEALTH INSURANCE	110,514	168,942	174,167	120,508
50404	EMPLOYEE LIFE INSURANCE	-	53	665	480
50407	RETIREE HEALTH INSURANCE	8,419	-	13,565	15,000
	PERSONNEL TOTAL	563,929	912,430	863,060	631,968
CONTRACTUAL SERVICES					
51104	LEGAL SERVICES	375	25,000	-	10,000
51105	ARCHITECT/ENGINEERING SERVICES	128	-	-	-
51106	TECHNOLOGY SERVICES	14,765	24,870	14,305	39,810
51107	LAB TESTING SERVICES	18,222	45,000	29,833	40,500
51117	CONTRACTUAL SERVICES	13,347	-	8,736	8,400
51119	MARKETING ADS & PUBLIC INFO	-	750	3,357	4,500
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

(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
CONTRACTUAL SERVICES TOTAL		792,985	1,302,452	1,226,089	1,358,870
SUPPLIES					
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
SUPPLIES TOTAL		134,627	598,862	466,779	607,410
OTHER					
53046	BAD DEBT EXPENSE	-	10,000	222	10,000
OTHER TOTAL		-	10,000	222	10,000
CAPITAL IMPROVEMENTS					
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	-	-	-
CAPITAL IMPROVEMENTS TOTAL		2,192,801	4,111,612	4,374,204	850,000
TRANSFERS OUT					
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
TRANSFERS OUT TOTAL		200,974	351,457	351,457	778,450
TOTAL EXPENSES & TRANSFERS OUT		3,885,316	7,286,813	7,281,811	4,236,698
NET SURPLUS/(DEFICIT)		558,811	707,245	712,246	121,372

54000 WATER ADMINISTRATION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
PERSONNEL TOTAL		171,394	167,202	235,875	15,000
CONTRACTUAL SERVICES					
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
CONTRACTUAL SERVICES TOTAL		47,721	131,340	96,298	109,210
SUPPLIES					
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	-	-
SUPPLIES TOTAL		17,911	41,033	17,179	28,800
OTHER					
53046	BAD DEBT EXPENSE	-	10,000	222	10,000
OTHER TOTAL		-	10,000	222	10,000
CAPITAL IMPROVEMENTS					
57069	STREET CONST OR RECONST	53,250	-	-	-
CAPITAL IMPROVEMENTS TOTAL		53,250	-	-	-
TRANSFERS OUT					
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
TRANSFERS OUT TOTAL		200,974	351,457	351,457	778,450
TOTAL EXPENSES & TRANSFERS OUT		491,250	701,032	701,031	941,460

54100 WATER FUND

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	392,535	745,228	627,184	616,968
CONTRACTUAL SERVICES					
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	-
	CONTRACTUAL SERVICES TOTAL	745,264	1,171,112	1,129,791	1,249,660
SUPPLIES					
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
	SUPPLIES TOTAL	116,716	557,829	449,601	578,610
CAPITAL IMPROVEMENTS					
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
	CAPITAL IMPROVEMENTS TOTAL	2,139,551	4,111,612	4,374,204	850,000
	TOTAL EXPENSES & TRANSFERS OUT	3,394,066	6,585,781	6,580,780	3,295,238

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
TOTAL		3,952,830

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
TOTAL	9.8	9.8	8.0

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.

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.

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

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

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20602 SEWER FUND -- (continued)

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
SUPPLIES					
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
SUPPLIES TOTAL		166,037	294,700	303,457	383,300
CAPITAL IMPROVEMENTS					
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
CAPITAL IMPROVEMENTS TOTAL		559,527	386,785	390,264	640,000
TRANSFERS OUT					
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
TRANSFERS OUT TOTAL		713,384	1,116,427	1,116,427	1,241,035
TOTAL EXPENSES & TRANSFERS OUT		2,592,172	3,575,903	3,575,901	3,952,830

55000 SEWER TRMT PLANT ADMINISTRATION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	171,389	248,208	270,538	23,000
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	55,712	63,350	45,972	126,800
SUPPLIES					
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
	SUPPLIES TOTAL	3,612	23,850	18,898	24,200
TRANSFERS OUT					
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
	TRANSFERS OUT TOTAL	713,384	1,116,427	1,116,427	1,241,035
	TOTAL EXPENSES & TRANSFERS OUT	944,097	1,451,835	1,451,835	1,415,035

55100 SEWER TRMT PLANT OPERATIONS

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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	-
	PERSONNEL TOTAL	422,915	732,049	712,108	767,320
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	248,451	360,366	354,042	414,968
SUPPLIES					
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
	SUPPLIES TOTAL	138,240	238,100	253,121	304,850
CAPITAL IMPROVEMENTS					
57022	MACHINERY/MAJOR TOOLS	1,778	-	-	-
57032	SEWER IMPROVEMENTS	-	175,000	186,243	-
57065	OTHER CAPITAL IMPROVEMENTS	-	-	-	300,000
	CAPITAL IMPROVEMENTS TOTAL	1,778	175,000	186,243	300,000
	TOTAL EXPENSES & TRANSFERS OUT	811,384	1,505,515	1,505,514	1,787,138

55200 SEWER COLLECTION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PERSONNEL					
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
	PERSONNEL TOTAL	236,705	334,529	355,859	276,157
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	18,051	39,489	27,234	80,250
SUPPLIES					
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
	SUPPLIES TOTAL	24,185	32,750	31,439	54,250
CAPITAL IMPROVEMENTS					
56010	VEHICLES	67,003	22,067	22,067	165,000
57032	SEWER IMPROVEMENTS	490,746	189,718	181,953	175,000
	CAPITAL IMPROVEMENTS TOTAL	557,749	211,785	204,020	340,000
	TOTAL EXPENSES & TRANSFERS OUT	836,691	618,553	618,552	750,657

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
REVENUES & TRANSFERS IN					
	FINES/FEES				
43273	CONNECTION FEES	100,283	120,585	120,585	120,000
	FINES/FEES TOTAL	100,283	120,585	120,585	120,000
OTHER					
40790	INTEREST	13,756	24,501	24,501	6,000
	OTHER TOTAL	13,756	24,501	24,501	6,000
TRANSFERS IN					
49019	XFER FROM ROAD AND BRIDGE FUND	46,666	-	-	-
	TRANSFERS IN TOTAL	46,666	-	-	-
	TOTAL REVENUES & TRANSFERS IN	160,705	145,086	145,086	126,000
EXPENSES & TRANSFERS OUT					
	CAPITAL IMPROVEMENTS				
57062	WATER SYSTEM IMPROVEMENTS	3,200	-	-	20,000
57063	SYSTEM IMPROVEMENTS	-	-	-	1,000
	CAPITAL IMPROVEMENTS TOTAL	3,200	-	-	21,000
	TOTAL EXPENSES & TRANSFERS OUT	3,200	-	-	21,000
	NET SURPLUS/(DEFICIT)	157,505	145,086	145,086	105,000

20612 SEWER CONNECTION

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

10401 CAPITAL IMPROVEMENT

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN					
SALES/USE TAXES					
40151	HOME RULE SALES TAX	508,814	790,179	790,136	750,000
	SALES/USE TAXES TOTAL	508,814	790,179	790,136	750,000
INTERGOVERNMENTAL					
40733	CIRCUIT CLERK DRUG/DUI	2,869	-	-	-
	INTERGOVERNMENTAL TOTAL	2,869	-	-	-
OTHER					
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
	OTHER TOTAL	188,516	242,571	242,615	200,500
	TOTAL REVENUES & TRANSFERS IN	700,199	1,032,750	1,032,750	950,500
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
51205	MAINTENANCE-SIDEWALKS	96,666	118,532	118,531	375,000
	CONTRACTUAL SERVICES TOTAL	96,666	118,532	118,531	375,000
SUPPLIES					
53028	CONTINGENCIES	1,000	900	900	10,000
	SUPPLIES TOTAL	1,000	900	900	10,000
CAPITAL IMPROVEMENTS					
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
	CAPITAL IMPROVEMENTS TOTAL	12,524	11,402	11,403	60,000
TRANSFERS OUT					
59010	XFER TO GENERAL FUND	-	750,000	750,000	500,000
	TRANSFERS OUT TOTAL	-	750,000	750,000	500,000
	TOTAL EXPENSES & TRANSFERS OUT	110,190	880,834	880,834	945,000
	NET SURPLUS/(DEFICIT)	590,009	151,916	151,916	5,500

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

10205 HOTEL/MOTEL TAX

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN OTHER					
40155	TAX REVENUE	100,308	170,577	170,576	130,000
40790	INTEREST	616	-	-	-
	OTHER TOTAL	100,923	170,577	170,576	130,000
	TOTAL REVENUES & TRANSFERS IN	100,923	170,577	170,576	130,000
EXPENSES & TRANSFERS OUT CONTRACTUAL SERVICES					
51119	MARKETING ADS & PUBLIC INFO	-	-	-	1,500
	CONTRACTUAL SERVICES TOTAL	-	-	-	1,500
SUPPLIES					
53028	CONTINGENCIES	-	-	-	1,500
	SUPPLIES TOTAL	-	-	-	1,500
OTHER					
53047	COMMUNITY GRANTS	-	-	-	4,000
	OTHER TOTAL	-	-	-	4,000
TRANSFERS OUT					
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
	TRANSFERS OUT TOTAL	101,667	110,250	110,250	120,700
	TOTAL EXPENSES & TRANSFERS OUT	101,667	110,250	110,250	127,700
	NET SURPLUS/(DEFICIT)	(744)	60,327	60,326	2,300

10206 FOREIGN FIRE INSURANCE

	23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN				
OTHER				
40704 MISCELLANEOUS	61,139	-	63,190	-
40709 REIMBURSEMENT	500	-	498	-
40790 INTEREST	9	10	13	10
40791 MISCELLANEOUS TAX	-	63,692	-	63,000
OTHER TOTAL	61,648	63,702	63,701	63,010
TOTAL REVENUES & TRANSFERS IN	61,648	63,702	63,701	63,010
EXPENSES & TRANSFERS OUT				
CONTRACTUAL SERVICES				
51119 MARKETING ADS & PUBLIC INFO	41,823	52,653	57,652	20,000
CONTRACTUAL SERVICES TOTAL	41,823	52,653	57,652	20,000
SUPPLIES				
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
SUPPLIES TOTAL	-	5,000	-	5,000
TOTAL EXPENSES & TRANSFERS OUT	41,823	57,653	57,652	25,000
NET SURPLUS/(DEFICIT)	19,824	6,049	6,049	38,010

10402 PUBLIC BUILDINGS

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN					
40707	RENTAL INCOME	1,620	8,720	8,720	7,200
40790	INTEREST	12,659	28,224	28,224	2,400
	OTHER TOTAL	14,279	36,944	36,944	9,600
	TOTAL REVENUES & TRANSFERS IN	14,279	36,944	36,944	9,600
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	31,267	36,500	43,754	45,500
SUPPLIES					
53028	CONTINGENCIES	2,908	-	-	-
	SUPPLIES TOTAL	2,908	-	-	-
CAPITAL IMPROVEMENTS					
57021	REMODELING	510	-	-	-
57065	OTHER CAPITAL IMPROVEMENTS	-	7,254	-	-
	CAPITAL IMPROVEMENTS TOTAL	510	7,254	-	-
	TOTAL EXPENSES & TRANSFERS OUT	34,685	43,754	43,754	45,500
	NET SURPLUS/(DEFICIT)	(20,406)	(6,810)	(6,810)	(35,900)

10403 FIRE STATION 1 FUND

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

10207 DOWNTOWN DEVELOPMENT FUND

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

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

10212 STREET MAINTENANCE

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

10213 RADIUM DECOMMISSIONING

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

30801 POLICE PENSION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN					
	PROPERTY TAXES				
40103	POLICE PENSION	581,545	581,724	580,152	581,724
	PROPERTY TAXES TOTAL	581,545	581,724	580,152	581,724
INTERGOVERNMENTAL					
40615	PERS PROP REPLACEMENT TAX	138,495	35,000	55,172	46,400
	INTERGOVERNMENTAL TOTAL	138,495	35,000	55,172	46,400
OTHER					
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
	OTHER TOTAL	565,118	1,172,597	1,066,540	950,000
	TOTAL REVENUES & TRANSFERS IN	1,285,158	1,789,321	1,701,863	1,578,124
EXPENSES & TRANSFERS OUT					
	PERSONNEL				
50300	SERVICE PENSIONS	715,305	1,214,783	1,274,374	1,483,200
50301	NON-DUTY DISABILITY PENSIONS	-	35,000	-	35,000
	PERSONNEL TOTAL	715,305	1,249,783	1,274,374	1,518,200
	CONTRACTUAL SERVICES				
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
	CONTRACTUAL SERVICES TOTAL	16,364	58,000	33,408	53,000
	TOTAL EXPENSES & TRANSFERS OUT	731,670	1,307,783	1,307,783	1,571,200
	NET SURPLUS/(DEFICIT)	553,488	481,538	394,080	6,924

30802 FIRE PENSION

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN					
PROPERTY TAXES					
40104	FIRE PENSION	791,637	791,882	789,754	791,882
	PROPERTY TAXES TOTAL	791,637	791,882	789,754	791,882
INTERGOVERNMENTAL					
40615	PERS PROP REPLACEMENT TAX	188,556	35,000	75,103	63,100
	INTERGOVERNMENTAL TOTAL	188,556	35,000	75,103	63,100
OTHER					
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
	OTHER TOTAL	355,870	1,020,613	816,589	920,000
	TOTAL REVENUES & TRANSFERS IN	1,336,063	1,847,495	1,681,447	1,774,982
EXPENSES & TRANSFERS OUT					
PERSONNEL					
50300	SERVICE PENSIONS	827,602	1,091,190	1,389,394	1,458,480
50301	NON-DUTY DISABILITY PENSIONS	-	280,000	-	260,000
	PERSONNEL TOTAL	827,602	1,371,190	1,389,394	1,718,480
CONTRACTUAL SERVICES					
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
	CONTRACTUAL SERVICES TOTAL	21,325	52,000	33,797	54,000
	TOTAL EXPENSES & TRANSFERS OUT	848,927	1,423,190	1,423,190	1,772,480
	NET SURPLUS/(DEFICIT)	487,136	424,305	258,256	2,502

31101 TRANSFER TAX

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

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
TOTAL DEBT SERVICE PAYMENTS	1,422,139	299,009	1,721,148

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
Transfer from Sewer Connection Fund (20612)	350,000
2019 EPA LOAN TOTAL	1,172,576

2019 EPA LOAN

Transfer from Water Fund (20601)	232,000
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TOTAL TRANSFERS TO FUND 10301	1,721,148
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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
TOTAL DEBT SERVICE FUNDING	1,721,148

10301 CONSOLIDATED DEBT SERVICE

		23b ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
REVENUES & TRANSFERS IN					
40770	LOAN PROCEEDS	1,225,964	1,267,103	1,268,102	-
40790	INTEREST	-	1,000	-	100
	OTHER TOTAL	1,225,964	1,268,103	1,268,102	100
TRANSFERS IN					
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
	TRANSFERS IN TOTAL	1,357,525	2,133,836	2,133,836	1,721,147
	TOTAL REVENUES & TRANSFERS IN	2,583,489	3,401,939	3,401,938	1,721,247
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
51105	ARCHITECT/ENGINEERING SERVICES	103,686	1,005,472	1,005,471	-
	CONTRACTUAL SERVICES TOTAL	103,686	1,005,472	1,005,471	-
OTHER					
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
	OTHER TOTAL	1,983,334	2,133,835	2,125,824	1,721,148
CAPITAL IMPROVEMENTS					
57060	WATER MAINS	1,111,778	254,619	262,631	-
	CAPITAL IMPROVEMENTS TOTAL	1,111,778	254,619	262,631	-
	TOTAL EXPENSES & TRANSFERS OUT	3,198,798	3,393,926	3,393,926	1,721,148
	NET SURPLUS/(DEFICIT)	(615,309)	8,013	8,013	99

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
Grand Total	1,084,500	1,322,800	1,715,600	1,115,250	1,595,179	6,831,300
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
Grand Total	8,950,000	1,850,000	6,135,000	8,000,000	1,500,000	26,435,000
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
Grand Total	640,000	3,890,000	830,000	430,000	480,000	6,270,000
Fire Station 1	2025	2026	2027	2028	2,029	Total Needs by Fund
Construction	10,500,000	-	-	-	-	10,500,000
Grand Total	10,500,000	-	-	-	-	10,500,000
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
Grand Total	2,850,000	2,842,754	2,899,254	2,690,985	2,800,000	14,082,993
Total Needs Across Funds	24,024,500	9,905,554	11,579,854	12,236,235	6,375,179	64,119,293

*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							
For information only	Construction	Water	4,100,000				
Replacement - S Locust / Somonauk / Park							
IEPA Project - not shown in Water 25 Budget							
For information only	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 replacement California / Brickville / North Ave	Watermain	Water			235,000		
Alternate Radium Removal System - Well 6/9	Construction	Water				5,500,000	
Watermain Replacement - Master Plan Update Identified	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	
Ashphalt 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				
TOTAL			15,924,500	9,905,554	11,579,854	12,236,235	6,373,150

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
MAJOR	-	25,000	-	-	1.00	25,000	1,913	-	51	-	-	26,964	MAJOR & CITY COUNCIL
FIRST WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & CITY COUNCIL
FIRST WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & CITY COUNCIL
SECOND WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & CITY COUNCIL
SECOND WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & CITY COUNCIL
THIRD WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & CITY COUNCIL
THIRD WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & CITY COUNCIL
FOURTH WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & CITY COUNCIL
FOURTH WARD ALDERPERSON	-	4,800	-	-	1.00	5,280	404	-	51	-	-	5,735	MAJOR & 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	SALARY ADJUST	SPECIAL PAY	ALLOCATION	BUDGETED SALARY	FICA	IMRF/PENSION	WC	HEALTH/DENTAL/VISION INSURANCE	LIFE INSURANCE	TOTAL	DEPARTMENT
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	36,043	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
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
Alderperson, First Ward	2.0
Alderperson, Second Ward	2.0
Alderperson, Third Ward	2.0
Alderperson, Fourth Ward	2.0
TOTAL, ELECTED OFFICIALS	9.0

 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
TOTAL, CITY	123.00

 CITY CLERK	
City Clerk	1.0
Deputy City Clerk	1.0
TOTAL, CITY CLERK	2.0

 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
CITY TOTAL	123.00

INTERFUND TRANSFER SCHEDULE

TRANSFERS IN (FUND)	TOTAL	10101 GENERAL FUND	10207 DOWNTOWN DEVELOPMENT	10301 CONSOLIDATED DEBT SERVICE	10403 FIRE STATION 1	20602 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	-	-
TOTAL TRANSFERS IN	5,927,186	1,521,338	44,700	1,721,148	2,500,000	140,000

TRANSFERS OUT (FUND)	TOTAL	10101 GENERAL FUND	10204 ROAD & BRIDGE	10205 HOTEL/MOTEL TAX	10212 STREET MAINTENANCE	10401 CAPITAL IMPROVEMEN	20601 WATER	20602 SEWER	20612 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	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	5,927,186	2,500,000	90,000	120,700	347,000	500,000	778,450	1,241,036	350,000

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