

General Ledger

Budget Analysis

User: bschultz
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 Fiscal Year: 2027
 Fiscal Periods: All



City of Canton
 2 North Main Street
 Canton Illinois 61520

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	001 F35 35000	General Fund Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
1,744,928	1,857,993	1,849,000.00	0.00	R41 41100	County Revenue Property Tax	0.00	1,910,500.00	1,910,500.00	0.00	0.00
669,541	705,529	675,000.00	0.00	41300	Utility Tax	0.00	550,000.00	550,000.00	0.00	0.00
95,351	103,543	120,000.00	0.00	41500	Road And Bridge	0.00	125,000.00	125,000.00	0.00	0.00
2,509,821	2,667,065	2,644,000	0		County Revenue Totals:	0.00	2,585,500	2,585,500	0	0
104,578	63,622	75,000.00	0.00	R42 42000	Licenses & Permits Licenses	0.00	80,000.00	80,000.00	0.00	0.00
21,121	26,442	32,000.00	0.00	42100	Permits	0.00	60,000.00	60,000.00	0.00	0.00
249,305	232,594	310,000.00	0.00	42500	Franchise Licenses	0.00	325,000.00	325,000.00	0.00	0.00
375,003	322,657	417,000	0		Licenses & Permits Totals:	0.00	465,000	465,000	0	0
3,021	2,648	0.00	0.00	R43 43100	Grant Revenue State Grants	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	43200	CDBG Grant Revenues	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	43400	Federal Grants	0.00	0.00	0.00	0.00	0.00
38,714	34,322	265,000.00	0.00	43700	Miscellaneous Grants	0.00	25,000.00	25,000.00	0.00	0.00
41,735	36,970	265,000	0		Grant Revenue Totals:	0.00	25,000	25,000	0	0
2,167,908	2,301,517	2,375,000.00	0.00	R44 44110	State Revenue Income Tax	0.00	2,500,000.00	2,500,000.00	0.00	0.00
159,357	328,987	320,000.00	0.00	44120	Replacement Tax	0.00	405,000.00	405,000.00	0.00	0.00

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
31,697	21,768	30,000.00	0.00	44125	Township Replacement Tax	0.00	25,000.00	25,000.00	0.00	0.00
3,452,224	3,614,666	4,000,000.00	0.00	44140	Sales Tax- General Use	0.00	4,100,000.00	4,100,000.00	0.00	0.00
795,656	805,677	825,000.00	0.00	44141	Sales Tax- Dedicated Use	0.00	900,000.00	900,000.00	0.00	0.00
505,816	443,079	259,545.00	0.00	44150	Use Tax	0.00	60,000.00	60,000.00	0.00	0.00
130,566	113,889	125,000.00	0.00	44160	Telecommunications Tax	0.00	150,000.00	150,000.00	0.00	0.00
0	0	0.00	0.00	44170	Video Gaming Tax	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	44180	Cannabis Tax	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	44351	Police Cannabis Excise Tax	0.00	0.00	0.00	0.00	0.00
0	50,000	50,000.00	0.00	44451	911 Services Tax	0.00	50,000.00	50,000.00	0.00	0.00
7,243,224	7,679,582	7,984,545	0		State Revenue Totals:	0.00	8,190,000	8,190,000	0	0
				R45	Fines					
62,111	43,922	50,000.00	0.00	45100	Fines	0.00	50,000.00	50,000.00	0.00	0.00
62,111	43,922	50,000	0		Fines Totals:	0.00	50,000	50,000	0	0
				R46	Service Fees					
1,136,654	1,143,998	1,133,965.00	0.00	46300	Garbage Service Fees	0.00	1,133,965.00	1,133,965.00	0.00	0.00
1,136,654	1,143,998	1,133,965	0		Service Fees Totals:	0.00	1,133,965	1,133,965	0	0
				R47	Miscellaneous Reimbursements					
67,010	63,760	50,000.00	0.00	47110	Other Police Receipts	0.00	50,000.00	50,000.00	0.00	0.00
6,680	20,260	15,000.00	0.00	47120	ILEAS Overtime Reimbursements	0.00	9,000.00	9,000.00	0.00	0.00
40,397	121,433	125,000.00	0.00	47130	CUSD 66 Resource Officer	0.00	66,000.00	66,000.00	0.00	0.00
18,756	21,539	20,000.00	0.00	47210	Other Fire Receipts	0.00	10,000.00	10,000.00	0.00	0.00
0	244,048	0.00	0.00	47400	Loan Proceeds	0.00	2,750,000.00	2,750,000.00	0.00	0.00
0	0	0.00	0.00	47500	Employee FSA/DCA	0.00	10,000.00	10,000.00	0.00	0.00
117,861	93,911	85,000.00	0.00	47800	Miscellaneous General Reimb	0.00	100,000.00	100,000.00	0.00	0.00
10,416	29,698	40,000.00	0.00	47900	Insurance Reimbursements	0.00	0.00	0.00	0.00	0.00
261,120	594,650	335,000	0		Miscellaneous Reimbursements Tot	0.00	2,995,000	2,995,000	0	0
				R48	Miscellaneous Income					
1,755	1,470	2,000.00	0.00	47140	Sex Offender Registration Fees	0.00	2,000.00	2,000.00	0.00	0.00
2,000	2,000	4,000.00	0.00	47215	Technical Rescue Team Receipts	0.00	4,000.00	4,000.00	0.00	0.00
86,067	256,168	270,000.00	0.00	48100	Interest Income	0.00	350,000.00	350,000.00	0.00	0.00
0	25,000	0.00	0.00	48190	Gain/Loss from Sale of Assets	0.00	0.00	0.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
5	0	500.00	0.00	48300	Donations	0.00	0.00	0.00	0.00	0.00
5,300	160	1,000.00	0.00	48319	K-9 Program Donations	0.00	500.00	500.00	0.00	0.00
100,554	36,928	100,000.00	0.00	48800	Intergovernmental Revenues	0.00	50,000.00	50,000.00	0.00	0.00
93,486	96,696	125,000.00	0.00	48900	Miscellaneous Income	0.00	100,000.00	100,000.00	0.00	0.00
12,054	11,048	15,000.00	0.00	48910	Misc Income - Garbage	0.00	10,000.00	10,000.00	0.00	0.00
301,221	429,470	517,500	0		Miscellaneous Income Totals:	0.00	516,500	516,500	0	0
0	1,355,196	0.00	0.00	R49 49000	Transfer In Transfers	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49171	Transfer from Federal Forfeit	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49172	Transfer from Non-Federal Forf	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49175	Transfer from Pol Bond Fees	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49201	Transfer from TIF1	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49202	Transfer from TIF2	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49253	Transfer from Housing Grant	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49750	Transfer from Fire Pension	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49760	Transfer from Police Pension	0.00	0.00	0.00	0.00	0.00
0	1,355,196	0	0		Transfer In Totals:	0.00	0	0	0	0
11,930,888	14,273,511	13,347,010	0	E57	REVENUES TOTALS:	0.00	15,960,965	15,960,965	0	0
205	6,310	0.00	0.00	56135	Miscellaneous Expenses Technical Rescue Supplies	0.00	0.00	0.00	0.00	0.00
205	6,310	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
205	6,310	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				50	Administration					
				E54	Personnel Expenses					
267,595	245,286	305,940.00	0.00	54110	Administrative Salaries	0.00	338,055.00	335,855.00	0.00	0.00
0	0	5,000.00	0.00	54150	Overtime	0.00	5,000.00	5,000.00	0.00	0.00
83,286	91,673	111,805.00	0.00	54210	Health Insurance	0.00	134,770.00	134,770.00	0.00	0.00
529,194	656,150	532,665.00	0.00	54211	Health and Dental - Retirees	0.00	430,375.00	430,375.00	0.00	0.00
(17,350)	(18,432)	-21,475.00	0.00	54215	Employee Portion Health Ins	0.00	-26,065.00	-26,065.00	0.00	0.00
0	0	2,290.00	0.00	54220	Dental Insurance	0.00	2,245.00	2,245.00	0.00	0.00
0	0	11,135.00	0.00	54221	Dental Insurance Retirees	0.00	11,135.00	11,135.00	0.00	0.00
748	653	645.00	0.00	54230	Life Insurance	0.00	705.00	705.00	0.00	0.00
661	896	445.00	0.00	54231	Life Insurance Retirees	0.00	445.00	445.00	0.00	0.00
(480)	(453)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
3,034	3,065	0.00	0.00	54236	Ins Retiree - Voluntary Vision	0.00	0.00	0.00	0.00	0.00
8,376	5,782	2,450.00	0.00	54240	Wellness Program	0.00	3,640.00	3,640.00	0.00	0.00
0	0	0.00	0.00	54290	ICMA Contribution	0.00	0.00	0.00	0.00	0.00
875,064	984,620	950,900	0		Personnel Expenses Totals:	0.00	900,305	898,105	0	0
				E55	Contractual Services					
0	0	0.00	0.00	55130	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00
32,484	21,449	31,050.00	0.00	55170	Utilities	0.00	31,050.00	31,050.00	0.00	0.00
30,926	25,877	26,820.00	0.00	55176	Telecom Services	0.00	26,820.00	26,820.00	0.00	0.00
0	(100)	0.00	0.00	55180	Insurance	0.00	0.00	0.00	0.00	0.00
66	0	500.00	0.00	55210	Travel	0.00	500.00	500.00	0.00	0.00
595	2,400	6,000.00	0.00	55220	Training	0.00	6,000.00	6,000.00	0.00	0.00
5,262	5,615	5,000.00	0.00	55230	Postage	0.00	5,000.00	5,000.00	0.00	0.00
677	0	0.00	0.00	55240	Legal Publications	0.00	0.00	0.00	0.00	0.00
142,101	162,095	141,060.00	0.00	55250	Accounting	0.00	147,510.00	147,510.00	0.00	0.00
64,032	105,374	75,000.00	0.00	55260	Engineering	0.00	75,000.00	75,000.00	0.00	0.00
93,400	175,348	120,000.00	0.00	55270	Legal	0.00	145,000.00	145,000.00	0.00	0.00
10,985	17,377	3,050.00	0.00	55280	Dues	0.00	3,050.00	3,050.00	0.00	0.00
0	0	0.00	0.00	55290	Planning & Zoning Costs	0.00	0.00	0.00	0.00	0.00
0	39,611	40,000.00	0.00	55300	RPLumber SalesTax Reimbursment	0.00	20,000.00	20,000.00	0.00	0.00
40,000	40,000	40,000.00	0.00	55310	Spoon River Partnership	0.00	40,000.00	40,000.00	0.00	0.00
2,224	3,522	18,500.00	0.00	55320	Volunteer Worker Fund	0.00	19,225.00	19,225.00	0.00	0.00

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
15,000	16,000	0.00	0.00	55330	Fireworks Expense	0.00	0.00	0.00	0.00	0.00
5,947	6,161	7,500.00	0.00	55360	Police & Fire Commission	0.00	12,500.00	12,500.00	0.00	0.00
101,563	82,870	70,170.00	0.00	55390	Other Contractual Services	0.00	71,590.00	70,490.00	0.00	0.00
373	0	0.00	0.00	55410	Contractual Labor	0.00	0.00	0.00	0.00	0.00
545,634	703,599	584,650	0		Contractual Services Totals:	0.00	603,245	602,145	0	0
				E56	Commodities					
12,152	7,983	8,500.00	0.00	56110	Office Supplies	0.00	8,500.00	8,500.00	0.00	0.00
94	0	0.00	0.00	56120	Maintenance Supplies	0.00	0.00	0.00	0.00	0.00
868	2,421	2,430.00	0.00	56130	Operating Supplies	0.00	2,430.00	2,430.00	0.00	0.00
1,380	1,580	1,000.00	0.00	56140	Other Supplies	0.00	1,000.00	1,000.00	0.00	0.00
14,494	11,984	11,930	0		Commodities Totals:	0.00	11,930	11,930	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	56150	CURES Grant Expenditures	0.00	0.00	0.00	0.00	0.00
1,164	0	0.00	0.00	57110	Interest From Debt	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57120	Debt Repayment	0.00	0.00	0.00	0.00	0.00
13,570	15,120	1,500.00	0.00	57910	Miscellaneous Expense	0.00	1,500.00	1,500.00	0.00	0.00
0	0	0.00	0.00	57950	2020 Census expenses	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57960	CDBG Grant Expenditures	0.00	0.00	0.00	0.00	0.00
14,734	15,120	1,500	0		Miscellaneous Expenses Totals:	0.00	1,500	1,500	0	0
				E58	Capital Outlay					
11,366	67,045	3,000.00	0.00	58200	Equipment & Improvements	0.00	3,000.00	3,000.00	0.00	0.00
11,366	67,045	3,000	0		Capital Outlay Totals:	0.00	3,000	3,000	0	0
				E59	Transfer Out					
0	19,301	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59020	Transfer to Worker's Comp	0.00	0.00	0.00	0.00	0.00
21,000	21,000	0.00	0.00	59120	Transfer to Social Security	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59130	Transfer to IMRF	0.00	10,000.00	10,000.00	0.00	0.00
126,000	0	23,000.00	0.00	59370	Transfer to Cemetery	0.00	15,000.00	15,000.00	0.00	0.00
0	0	140,000.00	0.00	59750	Transfer to Fire Pension	0.00	260,000.00	260,000.00	0.00	0.00
0	0	380,000.00	0.00	59760	Transfer to Police Pension	0.00	545,000.00	545,000.00	0.00	0.00
147,000	40,301	543,000	0		Transfer Out Totals:	0.00	830,000	830,000	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
1,608,292	1,822,670	2,094,980	0		EXPENDITURES TOTALS:	0.00	2,349,980	2,346,680	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
1,608,292	1,822,670	2,094,980	0		DEPARTMENT EXPENSES	0.00	2,349,980	2,346,680	0	0
(1,608,292)	(1,822,670)	(2,094,980)	0		Administration Totals:	0.00	(2,349,980)	(2,346,680)	0	0

ADMINISTRATION

Budgeted Expenditures

Department Head: Mayor Kent McDowell

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
Personnel Services - Active	\$ 278,541	\$ 303,779	\$ 342,174	\$ 260,820	\$ 406,655	\$ 458,346	\$ 51,691	12.71%
Retiree Healthcare	\$ 398,939	\$ 391,225	\$ 532,889	\$ 660,110	\$ 544,245	\$ 441,956	\$ (102,289)	-18.79%
Total Personnel Services	\$ 677,480	\$ 695,004	\$ 875,064	\$ 920,930	\$ 950,900	\$ 900,302	\$ (50,598)	-5.32%
Contractual Services	\$ 495,696	\$ 486,930	\$ 545,634	\$ 703,699	\$ 584,650	\$ 603,244	\$ 18,594	3.18%
Commodities & Oth. Oper	\$ 108,378	\$ 50,009	\$ 196,801	\$ 671,226	\$ 556,430	\$ 843,430	\$ 287,000	51.58%
Total Operating Budget	\$ 1,281,553	\$ 1,231,943	\$ 1,617,499	\$ 2,295,856	\$ 2,091,980	\$ 2,346,976	\$ 254,996	12.19%
Capital	\$ 6,292	\$ 40,955	\$ 11,366	\$ 67,045	\$ 3,000	\$ 3,000	\$ -	0.00%
Total Actual	\$ 1,287,845	\$ 1,272,898	\$ 1,628,866	\$ 2,362,901				
Original Budget	\$ 1,392,670	\$ 1,559,585	\$ 1,656,460	\$ 1,779,255	\$ 2,094,980	\$ 2,349,976	\$ 254,996	10.79%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: ADMINISTRATION**

CONTRACTUAL SERVICES

Dept Head: Mayor Kent McDowell

ACCT: 001-50

	Justification / Description		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
55130	Equipment Maintenance		-	-	-	-	-		-	#DIV/0!
55170	Utilities		24,041	38,069	32,484	21,449	31,050	31,050	-	0.00%
55176	Telecom Services		24,436	26,583	30,926	25,877	26,820	26,820	-	0.00%
55210	Travel		3,061	1,640	66	-	500	500	-	0.00%
55220	Training		6,767	2,403	595	2,400	6,000	6,000	-	0.00%
55230	Postage		4,512	2,733	5,262	5,615	5,000	5,000	-	0.00%
55240	Advertising		-	(103)	677	-	-	-	-	#DIV/0!
55250	Accounting		89,256	82,753	142,101	162,095	141,060	147,510	6,450	4.57%
55260	Engineering		64,714	87,320	64,032	105,374	75,000	75,000	-	0.00%
55270	Legal		109,853	77,414	93,400	175,348	120,000	145,000	25,000	20.83%
55280	Dues		10,801	2,422	10,985	17,377	3,050	3,050	-	0.00%
55290	Planning & Zoning Costs		-	-	-	-	-	-	-	#DIV/0!
55300	RP Lumber SalesTax Reimbursment		24,397	5,604	-	39,611	40,000	20,000	(20,000)	-50.00%
55310	Spoon River Partnership		40,000	53,750	40,000	40,000	40,000	40,000	-	0.00%
55320	Volunteer Worker Fund		3,163	1,873	2,224	3,522	18,500	19,225	725	3.92%
55330	Fireworks Expense		-	-	15,000	16,000	-			
55360	Police & Fire Commission		4,458	8,112	5,947	6,161	7,500	12,500	5,000	66.67%
55390	Other Contractual Services		86,236	96,247	101,563	82,870	70,170	71,589	1,419	2.02%
55410	Contractual Labor		-	110	373	-	-			
TOTAL CONTRACTUAL SERVICES			495,696	486,930	545,634	703,699	584,650	603,244	18,594	3.18%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: ADMINISTRATION**

COMMODITIES & OTHER OPERATING		Dept Head: Mayor Kent McDowell				ACCT: 001-50				
	Justification / Description		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
56110	Office Supplies		12,305	6,313	12,152	7,983	8,500	8,500	-	0.00%
56120	Maintenance Supplies		-	1,443	94	-	-			#DIV/0!
56130	Operating Supplies		701	23,427	868	2,421	2,430	2,430	-	0.00%
56140	Other Supplies		1,163	1,358	1,380	1,580	1,000	1,000	-	0.00%
56150	CURES Grant Expenditures		5,058	-	-	-	-			#DIV/0!
56180	Insurance Claims Reimbursed		-	1,473	20,573	(179)	-		-	#DIV/0!
57110	Interest from Debt		2,125	1,450	1,164	-	-	-	-	#DIV/0!
57120	USDA Loan		-	-	-	-	-		-	#DIV/0!
57910	Miscellaneous Expense		2,027	14,546	13,570	15,120	1,500	1,500	-	0.00%
57950	2020 Census Expenses		-	-	-	-	-		-	#DIV/0!
57960	CDBG Grant Expenditures		25,000	-	-	-	-		-	#DIV/0!
58500	Property Taxes		-	-	-	-	-		-	#DIV/0!
59000	Transfer Out		-	-	-	19,301	-		-	#DIV/0!
59120	Transfer to Social Security		-	-	21,000	21,000	-	-	-	#DIV/0!
59130	Transfer to IMRF		-	-	-	-	-	10,000	10,000	#DIV/0!
59370	Transfer to Cemetery		60,000	-	126,000	-	23,000	15,000	(8,000)	-34.78%
59750	Transfer to Fire Pension		-	-	-	305,000	140,000	260,000	120,000	85.71%
59760	Transfer to Police Pension		-	-	-	299,000	380,000	545,000	165,000	43.42%
TOTAL COMMODITIES & OTHER OPERATING			108,378	50,009	196,801	671,226	556,430	843,430	287,000	51.58%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: ADMINISTRATION**

CAPITAL OUTLAY

Dept Head: Mayor Kent McDowell

ACCT: 001-50

	Justification / Description		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
58200	Equipment & Improvements		6,292	40,955	11,366	67,045	3,000	3,000	-	0.00%
TOTAL CAPITAL OUTLAY			6,292	40,955	11,366	67,045	3,000	3,000	-	0.00%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

Other Funds

Dept Head: Mayor Kent McDowell

FUND		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
770	Cemetery Trust Fund								
770-00-48100	Interest Income	2	9	10	16	5	-	\$ (5)	-1
770-00-55115	Ground Maintenance	-	-	-	-	-	-	\$ -	#DIV/0!
770-00-57910	Miscellaneous Expenses	-	-	-	-	-	-	\$ -	#DIV/0!
770	Total Cemetery Trust Fund	2	9	10	16	5	-	\$ (5)	
810	Governmental Capital Assets								
810-00-48190	Gain/Loss on Sale of Asset	-	-	17,034	-	-	0	\$ -	#DIV/0!
810-00-57910	Miscellaneous Expense	-	-	-	-	-	0	\$ -	#DIV/0!
810-00-58810	General Government Depreciatio	62,488	-	63,941	-	-	0	\$ -	#DIV/0!
810-00-58820	Building & Grounds Depreciatio	6,289	-	17,192	-	-	0	\$ -	#DIV/0!
810-00-58830	Public Safety Depreciation	113,671	-	190,430	-	-	0	\$ -	#DIV/0!
810-00-58840	Public Works Depreciation	396,476	-	434,136	-	-	0	\$ -	#DIV/0!
810-00-58850	Community Development Deprecia	29,992	-	29,992	-	-	0	\$ -	#DIV/0!
810-00-58860	Sanitation Depreciation	52,344	-	80,193	-	-	0	\$ -	#DIV/0!
810	Total Governmental Capital Assets	\$ 661,260	\$ -	\$ 832,918	\$ -	\$ -	\$ -	\$ -	

**BUDGET WORKSHEET
SALARIES SUPERVISION 54110**

DEPARTMENT: ADMINISTRATION

HEAD: Mayor McDowell

ACCT.: 001-50

EMPLOYEE'S NAME	FY26 BASE SALARY	STANDARD WEEKLY HOURS	FY27 BASE SALARY	ANNUAL COST		NET REQUEST
Mayor	27,000		27,000	27,000		27,000
Clerk - Andi Smith-Walters	55,769		57,331	57,331		57,331
Treasurer - Paula Grigsby	55,769		57,331	57,331		57,331
Aldermen (4)	3,600		3,600	14,400		14,400
Aldermen (4)	4,200		4,200	16,800		16,800
Admn. Asst. - (Mayor's office) Carol Kohler	52,244		57,325	57,325		57,325
Admn. Asst. - (Treasurer's office) Andrew Farhenbruch	12,376	35	45,760	45,760		45,760
Admn. Asst. - (Clerk's office) Daytona Brownfield	39,520	40	43,680	43,680		43,680
P & Z Director -Jon McQuilkin- change in hours	16,139	10	14,040	14,040		14,040
P & Z Admin - Nancy Mackey	59,407		61,486	61,486		61,486
***Nancy Mackey, multiple department split						-46,115
Park Custodian - Carol Kohler	1000		1,500	1,500		1,500
Summer Help for Records		20	3,000	3,000		3,000
Summer Help for Park Maintenance	4800	10	3,600	3,600		3,600
Potential for New City Administrator	120000	50%	100,000	50,000		50,000
Water Sewer Allocation						-69,084
SALARIES SUPERVISION 54110			TOTAL	453,253		338,054

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: ADMINISTRATION

HEAD: Mayor McDowell

ACCT.: 001-50

EMPLOYEE'S NAME	FY25 BASE SALARY	STANDARD WEEKLY HOURS	FY27 BASE SALARY	ANNUAL COST		NET REQUEST
Potential for Overtime						5,000
OVERTIME 54150			TOTAL	0		5,000

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: ADMINISTRATION

HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employee only	E	1.25	14,957	18,697		18,697
Employee & Spouse	E+S	2.75	31,036	85,350		85,350
Employee & Children	E+C	0	30,208	0		0
Family	Family	0.5	46,287	23,143		23,143
Employee only (HDHP)	E (HDHP)	0	13,869	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	28,779	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	28,011	0		0
Family (HDHP)	Family (HDHP)	0	42,920	0		0
Employee/Spousal Opt Out	Qtrly \$450.00	1	1,800	1,800		1,800
Employee & Spouse (on Medicare)	E-S	0	20,694	0		0
Flexspending plan administration		12	148	1,779		1,779
Telus Health- Employee Assistance Program				4,000		4,000
HEALTH INSURANCE 54210			TOTAL			134,769

**BUDGET WORKSHEET
HEALTH INSURANCE RETIREES 54211**

DEPARTMENT: ADMINISTRATION		HEAD: Mayor McDowell		ACCT.: 001-50		
DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employee only	E	8	14,957	119,659		119,659
Employee & Spouse	E+S	5	31,036	155,182		155,182
Employee & Children	E+C	0	30,208	0		0
Family	Family	5	46,287	231,434		231,434
Employee only (HDHP)	E (HDHP)	0	13,869	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	28,779	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	28,011	0		0
Family (HDHP)	Family (HDHP)	0	42,920	0		0
Employee & Spouse (Medicare for 1)	E-S	3	20,694	62,082		62,082
WS Retirees Allocation						
Ford, Larry	E+S		31,036			
Hartle, Bernie	E		14,957			
Hardin, John	E+S		31,036			
Weaver, Randy	E		14,957			
Terry, Bill	E		14,957			
Pollitt, Gregory L.	E+S		31,036			
			137,982			-137,982
HEALTH INSURANCE RETIREES 54211			TOTAL			430,376

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)**

DEPARTMENT: Admin

HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employee only	E	1.25	-2,991	-3,739		-3,739
Employee & Spouse	E+S	2.75	-6,207	-17,070		-17,070
Employee & Children	E+C	0.00	-6,042	0		0
Family	Family	0.50	-9,257	-4,629		-4,629
Employee only (HDHP)	E (HDHP)	0.00	-2,774	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0.00	-5,756	0		0
Employee & Children (HDHP)	E+C (HDHP)	0.00	-5,602	0		0
Family (HDHP)	Family (HDHP)	0.00	-8,584	0		0
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)			TOTAL			-25,438

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: ADMINISTRATION

HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION	E, E+S, E+C, F	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employee only	E	1.25	257	322		322
Employee & Spouse	E+S	2.75	515	1,416		1,416
Employee & Children	E+C	0.00	666	0		0
Family	F	0.50	1,013	506		506
DENTAL INSURANCE 54220			TOTAL			2,244

**BUDGET WORKSHEET
DENTAL INSURANCE RETIREES 54221**

DEPARTMENT: ADMINISTRATION		HEAD: Mayor McDowell		ACCT.: 001-50		
DESCRIPTION	E, E+S, E+C, F	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employee only	E	8	257	2,059		2,059
Employee & Spouse	E+S	11	515	5,663		5,663
Employee & Children	E+C	1	666	666		666
Family	F	5	1,013	5,065		5,065
WS Retirees Allocation						
Hartle, Bernie	E		257			
Hardin, John	E+S		515			
Weaver, Randy	E		257			
Ford, Larry	E+S		515			
Terry, Bill	E		257			
Pollitt, Gregory L.	E+S		515	2,317		-2,317
DENTAL INSURANCE RETIREES 54221			TOTAL			11,136

BUDGET WORKSHEET
EMPLOYEE PORTION DENTAL INS 54220 (CREDIT BALANCE)

DEPARTMENT: ADMINISTRATION		HEAD: Mayor McDowell		ACCT.: 001-50		
DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employee only		9.25	-51	95		-95
Employee & Spouse		13.75	-103	283		-283
Employee & Children		1.00	-133	27		-27
Family		5.50	-203	223		-223
EMPLOYEE PORTION DENTAL INS 54220 (CREDIT BALANCE)				TOTAL		-628

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: ADMINISTRATION

HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employees		4.5	110	497		497
Dependent		4.5	47	210		210
LIFE INSURANCE 54230			TOTAL	706		706

**BUDGET WORKSHEET
LIFE INSURANCE RETIREES 54231**

DEPARTMENT: ADMINISTRATION

HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Retiree Insurance (Includes WS)		25	585			585
WS Retirees Allocation						
Hartle, Bernie			23			
Hardin, John			23			
Weaver, Randy			23			
Ford, Larry			23			
Terry, Bill			23	140		-140
Pollitt, Gregory L.			23			
LIFE INSURANCE RETIREES 54231			TOTAL	140		445

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Wellness Screening Costs		4	156	625		625
Wellness Benefit		4	200	800		800
Retiree Wellness Screening		10	156	1,563		1,563
Retiree Wellness Benefit		10	65	650		650
WELLNESS PROGRAM 54240			TOTAL	3,638		3,638

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Ameren electric/gas		12	850	10,200		10,200
Homefield Electric		12	2,600	31,200		31,200
W/S Allocation		12	750	-10,350		-10,350
UTILITIES 55170			TOTAL	31,050		31,050

**BUDGET WORKSHEET
TELECOM 55176**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Comcast- City Hall Internet		12	215	2,580		2,580
Comcast- Depot Internet		12	100	1,200		1,200
US Cellular- Administration cell phones		12	300	3,600		3,600
US Cellular- Security Cameras		12	220	2,640		2,640
Mid Centrury- City Hall phones		12	600	7,200		7,200
Peerless Network- Circuit		12	800	9,600		9,600
TELECOM 55176			TOTAL	26,820		26,820

**BUDGET WORKSHEET
TRAVEL 55210**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Administration Staff Travel				500		500
TRAVEL 55210			TOTAL	500		500

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Training for Clerk & Staff				2,000		2,000
Training for Treasurer & Staff				2,000		2,000
Training for Mayor & Staff				2,000		2,000
TRAINING 55220			TOTAL	6,000		6,000

**BUDGET WORKSHEET
POSTAGE 55230**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Postage				5,000		5,000
POSTAGE 55230			TOTAL	5,000		5,000

**BUDGET WORKSHEET
ACCOUNTING SERVICES 55250**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
CliftonLarsonAllen LLP	Regular Monthly accounting	12	10,600	127,200		127,200
	Additional out of scope services	\$180 hr	est 150 hrs	27,000		27,000
Budget Assistance				23,000		23,000
Technology Fee		12	643	7,710		7710
Technology Fee for Budget Assistance			1,150	1,150		1,150
W/S Allocation				-38,550		-38,550
ACCOUNTING SERVICES 55250			TOTAL	147,510		147,510

**BUDGET WORKSHEET
ENGINEERING 55260**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Maurer Stutz, Inc. - General Engineering Services				75,000		75,000
ENGINEERING 55260			TOTAL	75,000		75,000

**BUDGET WORKSHEET
LEGAL SERVICES55270**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Outsourced contractual				20,000		20,000
Outsourced contractual Attorney				150,000		150,000
W/S Allocation				-25,000		-25,000
LEGAL SERVICES55270				145,000		145,000
			TOTAL			

**BUDGET WORKSHEET
DUES 55280**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Canton Area Chamber of Commerce/Canton Main Street				850		850
Illinois Municipal League				1,300		1,300
Municipal Clerks Assoc (Central and International) (Clerk)				50		50
Illinois Municipal Treasurers Assoc (Treas/Comp)				100		100
Fulton County Tourism				300		300
Central Illinois Muncipal Clerks				50		50
Government Finance Officers Association				200		200
Illinois Government Finance Officers Association				200		200
DUES 55280			TOTAL	3,050		3,050

BUDGET WORKSHEET
RPLumber Sales Tax Reimbursement 55300

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
RP Lumber Sales Tax Reimbursement				20,000		20,000
RPLumber Sales Tax Reimbursement 55300				20,000		20,000
			TOTAL	20,000		20,000

BUDGET WORKSHEET
SPOON RIVER PARTNERSHIP FOR ECONOMIC DEVELOPMENT 55310

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Annual Contract				40,000		40,000
***Potential to reduce based on job description of new city administrator						
SPOON RIVER PARTNERSHIP FOR ECONOMIC DEVELOPMENT 55310			TOTAL	40,000		40,000

**BUDGET WORKSHEET
JONES PARK SUPPLIES 55320**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Jones Park Misc Supplies				2,000		2,000
Park Landscaping supplies:						
6 Commercial Hanging Baskets, liners, soil, plants		6	100	600		600
Fall Bulbs		1	250	250		250
Shrubs		10	25	250		250
Grasses & Perennials		20	20	400		400
Signage, ADA improvements & safety requirements				15,000		15,000
Clock Maintenance				725		725
JONES PARK SUPPLIES 55320			TOTAL	19,225		19,225

BUDGET WORKSHEET
POLICE/FIRE COMMISSION EXPENSES 55360

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Testing, Pre-employment fees				12,500		12,500
POLICE/FIRE COMMISSION EXPENSES 55360			TOTAL	12,500		12,500

**BUDGET WORKSHEET
OTHER CONTRACTUAL 55390**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
ADP Payroll/HR Service (service fees & GL interface)	12	1,400		16,800		16,800
Shred-it	12	80		960		960
Digital Copy Systems (copier lease)(2 invoices \$336.00 * 12)	12	300		3,600		3,600
Fulton County Clerk/Recorder (recording documents)				2,200		2,200
Newspapers (Canton Daily Ledger, Fulton Democrat)				225		225
Pitney Bowes (mail machine lease)	4	159		636		636
Joe Ginger (video taping Committee and Council meetings)	12	450		5,400		5,400
Sterling Codifiers (City code online hosting and supplements)				500		500
Synergetic (monthly IT maintenance)	12	1500		18,000		18,000
GASB 74/75 OPEB actuary				4,650		4,650
Springbrook (Multi-department split)				36,935		36,935
Laredo				1,000		1,000
Newspaper for Public Notices				1,600		1,600
Unknown and Unforeseen				2,000		2,000
Clerk Software				1,100		1,100
Multi-department Allocation of Springbrook				-19,817		-19,817
Allocation of portion of ADP to Water / Sewer				-4,200		-4,200
OTHER CONTRACTUAL 55390			TOTAL	71,589		71,589

**BUDGET WORKSHEET
OFFICE SUPPLIES 56110**

DEPARTMENT: ADMINISTRATION DEPT. HEAD: Mayor McDowell ACCT.: 001-50

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Office Supplies				8,500		8,500
OFFICE SUPPLIES 56110			TOTAL	8,500		8,500

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION			UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Various operating supplies				2,000		2,000
JP Cooke Co (dog & cat tags)				430		430
OPERATING SUPPLIES 56130			TOTAL	2,430		2,430

**BUDGET WORKSHEET
OTHER SUPPLIES 56140**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Miscellaneous Supplies				1,000		1,000
OTHER SUPPLIES 56140			TOTAL	1,000		1,000

**BUDGET WORKSHEET
MISCELLANEOUS EXPENSE 57910**

DEPARTMENT: ADMINISTRATION DEPT. HEAD: Mayor McDowell ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Miscellaneous				1,500		1,500
MISCELLANEOUS EXPENSE 57910			TOTAL	1,500		1,500

**BUDGET WORKSHEET
TRANSFER OUT 59000**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Other Transfers:						-
Est. .5% of Non-home Rules sales tax (will be in sales tax revenue)			825,000			
Transfer out for Reserve Balance			-250,000			
Remaining sales tax revenue in General Fund			575,000			
TRANSFER OUT 59000			TOTAL			

**BUDGET WORKSHEET
TRANSFER TO CEMETERY 59370**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Transfer to Greenwood (Supplement Revenue)			15,000	15,000		15,000
TRANSFER TO CEMETERY 59370			TOTAL	15,000		15,000

**BUDGET WORKSHEET
TRANSFER TO FIRE PENSION 59750**

DEPARTMENT: ADMINISTRATION		DEPT. HEAD: Mayor McDowell		ACCT.: 001-50		
DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Replacement Taxes to Fire Pension			135,000	135,000		135,000
Replacement Taxes make up the difference between the tax levy and the amount of expense needed to cover annual pension payments						
Additional .5% sales tax			125,000	125,000		125,000
TRANSFER TO FIRE PENSION 59750			TOTAL	260,000		260,000

BUDGET WORKSHEET
TRANSFER TO POLICE PENSION 59760

DEPARTMENT: ADMINISTRATION		DEPT. HEAD: Mayor McDowell		ACCT.: 001-50		
DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Replacement Taxes to Police Pension			260,000	260,000		260,000
						-
Replacement Taxes make up the difference between the tax levy and the amount of expense needed to cover annual pension payments						
.5 % Sales tax contribution			125,000	125,000		125,000
Additional Contribution to meet yearly expenses						160,000
TRANSFER TO POLICE PENSION 59760			TOTAL	385,000		545,000

**BUDGET WORKSHEET
TRANSFER TO IMRF 59130**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Replacement Taxes to IMRF			10,000	10,000		10,000
Replacement Taxes make up the difference between the tax levy and the amount of expense needed to cover annual pension payments						
TRANSFER TO IMRF 59130			TOTAL			10,000

**BUDGET WORKSHEET
TRANSFER TO SOCIAL SECURITY 59120**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor McDowell

ACCT.: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Replacement Taxes to Social Security			0	-		-
Replacement Taxes make up the difference between the tax levy and the amount of expense needed to cover annual pension payments						
TRANSFER TO SOCIAL SECURITY 59120						0
			TOTAL			0

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: ADMINISTRATION

DEPT. HEAD: Mayor

FUND: 001-50

DESCRIPTION		QTY	UNIT COST	REQUEST	OTHER/ SPLIT	NET REQUEST
Computer Equipment		2	1,500	3,000		3,000
EQUIPMENT & IMPROVEMENTS 58200			TOTAL	3,000		3,000

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				51	Police					
				E54	Personnel Expenses					
97,740	102,589	171,800.00	0.00	54110	Salaries Chief Deputy Chief	0.00	111,095.00	111,095.00	0.00	0.00
613,046	672,254	651,230.00	0.00	54120	Salaries Supervision	0.00	692,090.00	692,090.00	0.00	0.00
912,362	1,079,035	999,785.00	0.00	54130	Salaries Patrolmen	0.00	1,147,175.00	1,147,175.00	0.00	0.00
14,000	13,500	16,000.00	0.00	54132	Part Time Labor	0.00	16,000.00	16,000.00	0.00	0.00
374,532	416,194	489,000.00	0.00	54135	Salaries Civilian	0.00	491,835.00	491,835.00	0.00	0.00
29,955	31,455	32,400.00	0.00	54138	Crossing Guard	0.00	32,400.00	32,400.00	0.00	0.00
119,277	115,037	121,360.00	0.00	54140	Salaries Clerical	0.00	130,985.00	130,985.00	0.00	0.00
172,802	161,528	220,000.00	0.00	54150	Overtime Officer	0.00	175,000.00	175,000.00	0.00	0.00
18,008	13,862	25,000.00	0.00	54155	Overtime Civilian	0.00	25,000.00	25,000.00	0.00	0.00
82,001	95,561	115,255.00	0.00	54160	Holiday Pay	0.00	121,905.00	121,905.00	0.00	0.00
0	0	48,450.00	0.00	54170	Personal Days	0.00	87,025.00	87,025.00	0.00	0.00
19,800	20,775	24,025.00	0.00	54180	Uniform Allowance	0.00	20,375.00	20,375.00	0.00	0.00
0	0	0.00	0.00	54195	Overtime Reimbursements	0.00	0.00	0.00	0.00	0.00
652,058	797,203	764,485.00	0.00	54210	Health Insurance	0.00	416,450.00	416,450.00	0.00	0.00
(153,460)	(189,664)	-192,905.00	0.00	54215	Employee Portion Health Ins	0.00	-197,570.00	-197,570.00	0.00	0.00
0	0	17,865.00	0.00	54220	Dental Insurance	0.00	15,240.00	15,240.00	0.00	0.00
6,817	6,745	4,295.00	0.00	54230	Life Insurance	0.00	5,040.00	5,040.00	0.00	0.00
(6,046)	(5,482)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
4,500	4,900	117,750.00	0.00	54240	Wellness Program	0.00	7,750.00	7,750.00	0.00	0.00
739,222	910,376	778,205.00	0.00	54260	Pension	0.00	853,020.00	853,020.00	0.00	0.00
24,533	38,861	46,235.00	0.00	54290	PEHP Plan	0.00	46,620.00	46,620.00	0.00	0.00
3,721,146	4,284,728	4,450,235	0		Personnel Expenses Totals:	0.00	4,197,435	4,197,435	0	0
				E55	Contractual Services					
16,760	38,853	45,620.00	0.00	55120	Vehicle Maintenance	0.00	43,220.00	43,220.00	0.00	0.00
8,108	5,160	11,500.00	0.00	55130	Equipment Maintenance	0.00	11,500.00	11,500.00	0.00	0.00
0	0	0.00	0.00	55170	Utilities	0.00	0.00	0.00	0.00	0.00
14,802	18,672	19,500.00	0.00	55176	Telecom Services	0.00	22,800.00	22,800.00	0.00	0.00
15,661	17,695	31,340.00	0.00	55180	911 Center Expenses	0.00	25,040.00	25,040.00	0.00	0.00
2,538	4,422	7,085.00	0.00	55210	Travel	0.00	8,875.00	8,875.00	0.00	0.00
7,205	29,782	73,300.00	0.00	55220	Training	0.00	55,595.00	55,595.00	0.00	0.00
650	970	3,240.00	0.00	55280	Dues	0.00	2,850.00	2,850.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
72,405	90,195	118,300.00	0.00	55390	Other Contractual Services	0.00	126,855.00	126,855.00	0.00	0.00
0	0	0.00	0.00	55410	Contractual Labor	0.00	0.00	0.00	0.00	0.00
138,128	205,747	309,885	0		Contractual Services Totals:	0.00	296,735	296,735	0	0
				E56	Commodities					
4,391	4,650	5,740.00	0.00	56110	Office Supplies	0.00	7,415.00	7,415.00	0.00	0.00
0	0	0.00	0.00	56120	Maintenance Supplies	0.00	0.00	0.00	0.00	0.00
18,743	26,519	29,705.00	0.00	56130	Operating Supplies	0.00	30,185.00	30,185.00	0.00	0.00
3,149	4,819	18,705.00	0.00	56140	Other Supplies	0.00	29,905.00	24,705.00	0.00	0.00
850	3,236	16,660.00	0.00	56150	Protective Gear	0.00	21,280.00	21,280.00	0.00	0.00
60,821	57,883	65,790.00	0.00	56160	Motor Fuels	0.00	65,790.00	65,790.00	0.00	0.00
87,954	97,107	136,600	0		Commodities Totals:	0.00	154,575	149,375	0	0
				E58	Capital Outlay					
42,370	101,862	218,471.00	0.00	58100	Vehicles	0.00	123,000.00	123,000.00	0.00	0.00
17,999	45,594	66,015.00	0.00	58200	Equipment & Improvements	0.00	64,550.00	66,210.00	0.00	0.00
4,407	403	0.00	0.00	58210	Insurance Claim Activity	0.00	0.00	0.00	0.00	0.00
64,776	147,858	284,486	0		Capital Outlay Totals:	0.00	187,550	189,210	0	0
4,012,003	4,735,441	5,181,206	0		EXPENDITURES TOTALS:	0.00	4,836,295	4,832,755	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
4,012,003	4,735,441	5,181,206	0		DEPARTMENT EXPENSES	0.00	4,836,295	4,832,755	0	0
(4,012,003)	(4,735,441)	(5,181,206)	0		Police Totals:	0.00	(4,836,295)	(4,832,755)	0	0

**Police Department
Budgeted Expenditures**

Department Head: Chief Corey Miller

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	INCREASE/ (DECREASE)	Percent Change
Personnel Services	\$ 2,799,446	\$ 2,779,812	\$ 2,981,924	\$ 2,713,987	\$ 3,672,030	\$ 3,344,416	\$ (327,614)	-8.92%
Personnel Services - Pension	\$ 521,798	\$ 574,436	\$ 739,222	\$ 2,422,748	\$ 778,205	\$ 853,022	\$ 74,817	9.61%
Contractual Services	\$ 205,778	\$ 280,033	\$ 138,128	\$ 205,747	\$ 309,885	\$ 296,739	\$ (13,146)	-4.24%
Commodities & Oth. Oper	\$ 59,864	\$ 77,624	\$ 87,954	\$ 97,107	\$ 136,600	\$ 154,579	\$ 17,979	13.16%
Other Police Funds	\$ 2,996	\$ 8,109	\$ 26,864	\$ 20,926	\$ 32,000	\$ 5,200	\$ (26,800)	-83.75%
Total Operating Budget	\$ 3,589,881	\$ 3,720,013	\$ 3,974,090	\$ 5,460,515	\$ 4,928,720	\$ 4,653,955	\$ (274,765)	-5.57%
Capital	61,313	104,195	64,776	147,858	284,486	187,550	\$ (96,936)	-34.07%
Total Actual	3,651,194	3,824,208	4,038,866	5,608,374				
Original Budget	3,596,435	3,982,460	4,338,575	4,292,945	5,213,206	4,841,505	\$ (371,701)	-7.13%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: POLICE**

PERSONNEL SERVICES

DEPT. HEAD: C. Miller

ACCT: 001-51

			FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
54110	Supervision		74,437	94,885	97,740	77,028	171,800	111,093	(60,707)	-35.34%
54120	Labor-Supervision		620,254	539,406	613,046	536,051	651,230	692,092	40,862	6.27%
54130	Labor-Patrolman		812,357	826,767	912,362	811,675	999,785	1,147,174	147,389	14.74%
54132	Part-Time Patrol		10,100	13,500	14,000	13,500	16,000	16,000	-	0.00%
54135	Labor-Civilian		386,547	409,562	374,532	311,486	489,000	491,835	2,835	0.58%
54138	Crossing Guard		28,577	32,460	29,955	23,087	32,400	32,400	-	0.00%
54140	Clerical		110,886	112,658	119,277	85,371	121,360	130,983	9,623	7.93%
54150	Overtime-Officer		145,054	128,534	172,802	125,680	220,000	175,000	(45,000)	-20.45%
54155	Overtime-Civilian		8,342	17,004	18,008	10,880	25,000	25,000	-	0.00%
54160	Holiday Pay		85,482	85,353	82,001	51,742	115,255	121,903	6,648	5.77%
54170	Personal Days		-	-	-	-	48,450	87,024	38,574	79.62%
54180	Uniform Allowance		18,600	19,784	19,800	20,775	24,025	20,375	(3,650)	-15.19%
54195	Overtime Reimbursements		-	-	-	-	-	-	-	#DIV/0!
54210	Health Insurance		572,720	549,855	652,058	791,353	764,485	416,451	(348,034)	-45.53%
54215	Empl Portion Health Ins		(130,510)	(125,034)	(153,460)	(189,664)	(192,905)	(197,569)	(4,664)	2.42%
54220	Dental Insurance		16,497	15,847	-	-	17,865	15,241	(2,624)	-14.69%
54230	Life Insurance		7,797	7,738	6,817	6,745	4,295	5,038	743	17.31%
54235	Insurance - Voluntary Vision		(6,456)	(6,086)	(6,046)	(5,482)	-	-	-	#DIV/0!
54240	Wellness Program		5,648	6,461	4,500	4,900	117,750	7,752	(109,998)	-93.42%
54260	Pensions		521,798	574,436	739,222	2,422,748	778,205	853,022	74,817	9.61%
54290	Post Employment Health Plan (PEHP)		33,116	51,119	24,533	38,861	46,235	46,622	387	0.84%
PERSONNEL SERVICES Excluding Pension			2,799,446	2,779,812	2,981,924	2,713,987	3,672,030	3,344,416	(327,614)	-8.92%
54260	Pensions		521,798	574,436	739,222	2,422,748	778,205	853,022	74,817	9.61%
									-	
TOTAL PERSONNEL SERVICES			3,321,244	3,354,248	3,721,146	5,136,735	4,450,235	4,197,438	(252,797)	-5.68%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: POLICE**

CONTRACTUAL SERVICES

DEPT. HEAD: C. Miller

ACCT: 001-51

			FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
55120	Vehicle Maintenance		24,604	31,803	16,760	38,853	45,620	43,222	(2,398)	-5.26%
55130	Equipment Maintenance		7,777	3,463	8,108	5,160	11,500	11,500	-	0.00%
55170	Utilities		-	-	-	-	-	-	-	#DIV/0!
55176	Telecom		14,418	26,349	14,802	18,672	19,500	22,800	3,300	16.92%
55180	911 Center Expenses		76,459	97,190	15,661	17,695	31,340	25,040	(6,300)	-20.10%
55210	Travel		1,929	3,820	2,538	4,422	7,085	8,875	1,790	25.27%
55220	Training		5,342	7,938	7,205	29,782	73,300	55,595	(17,705)	-24.15%
55280	Dues		175	-	650	970	3,240	2,850	(390)	-12.04%
55390	Other Contractual Services		75,074	109,471	72,405	90,195	118,300	126,857	8,557	7.23%
TOTAL CONTRACTUAL SERVICES			205,778	280,033	138,128	205,747	309,885	296,739	(13,146)	-4.24%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: POLICE**

CAPITAL OUTLAY

DEPT. HEAD: C. Miller

ACCT: 001-51

			FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
58100	Vehicles		61,163	70,187	42,370	101,862	218,471	123,000	(95,471)	-44%
58200	Equipment & Improvements		150	34,008	17,999	45,594	66,015	64,550	(1,465)	-2%
58210	Insurance Claim Activity		-	-	4,407	403	-	-	-	#DIV/0!
TOTAL CAPITAL OUTLAY			61,313	104,195	64,776	147,858	284,486	187,550	(96,936)	-34.07%

DEPARTMENT: POLICE

Summary Page

DEPT. HEAD: C. Miller

Other Police Funds

FUND		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
075	Back to School Bash								
075-00-57100	Back to School bash expenses	-	-	-	-	-	\$ 1,000	\$ 1,000	#DIV/0!
075	Total Back to School Bash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	#DIV/0!
171	Federal Forfeiture								
171-00-55390	Other Contractual Services	-	-	-	-	-	\$ -	\$ -	#DIV/0!
171-00-56130	Operating Supplies	-	-	-	-	-	\$ -	\$ -	#DIV/0!
171-00-56150	Body Armor	-	-	-	-	-	\$ -	\$ -	#DIV/0!
171-00-58100	Vehicles	-	-	-	-	-	\$ -	\$ -	#DIV/0!
171-00-58200	Equipment and Improvements	-	-	6,000	4,000	-	\$ -	\$ -	#DIV/0!
171-00-59000	Transfer Out	-	-	-	-	-	\$ -	\$ -	#DIV/0!
171	Total Federal Forfeiture	\$ -	\$ -	\$ 6,000	\$ 4,000	\$ 26,800	\$ -	\$ (26,800)	-100.00%
172	Non-Federal Forfeiture								
172-00-55390	Other Contractual Services	-	(997)	-	-	-	\$ -	\$ -	#DIV/0!
172-00-56130	Operating Supplies	-	-	-	-	-	\$ -	\$ -	#DIV/0!
172-00-56150	Protective Gear	-	6,917	4,922	9,926	-	\$ -	\$ -	#DIV/0!
172-00-58200	Equipment & Improvements	-	-	7,000	7,000	-	\$ -	\$ -	#DIV/0!
172	Total Non-Federal Forfeiture	\$ -	\$ 5,920	\$ 11,922	\$ 16,926	\$ -	\$ -	\$ -	#DIV/0!
174	DUI Fund								
174-00-55390	Other Contractual Services	-	-	-	-	-	\$ -	\$ -	#DIV/0!
174-00-56130	Operating Supplies	1,301	-	-	-	-	\$ -	\$ -	#DIV/0!
174-00-58100	Vehicles	-	-	-	-	-	\$ -	\$ -	#DIV/0!
174-00-58200	Equipment & Improvements	-	-	-	-	-	\$ -	\$ -	#DIV/0!
174	Total DUI Fund	\$ 1,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
175	Bond Fees								
175-00-55390	Other Contractual Services	-	-	2,000	-	-	\$ -	\$ -	#DIV/0!
175-00-56110	Office Supplies	-	-	-	-	-	\$ -	\$ -	#DIV/0!
175-00-56130	Operating Supplies	1,695	2,188	6,942	-	-	\$ -	\$ -	#DIV/0!
175-00-58200	Equipment and Improvements	-	-	-	-	-	\$ -	\$ -	#DIV/0!
175-00-59000	Transfer Out	-	-	500	-	-	\$ -	\$ -	#DIV/0!
175	Total Bond Fees	\$ 1,695	\$ 2,188	\$ 8,942	\$ -	\$ -	\$ -	\$ -	#DIV/0!
420	Special Use Fund								
420-00-56140	Other Supplies- K9 Program	-	-	-	2,449	5,200	\$ 5,200	\$ -	0.00%
420	Total Special Use Fund	\$ -	\$ -	\$ -	\$ 2,449	\$ 5,200	\$ 5,200	\$ -	0.00%
Total Other Police Funds		\$ 2,996	\$ 8,109	\$ 26,864	\$ 20,926	\$ 32,000	\$ 5,200	\$ (26,800)	-83.75%

**BUDGET WORKSHEET
POLICE CHIEF 54110**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	BASE SALARY FY26		BASE SALARY FY27	ANNUAL COST		NET REQUEST
				0		0
Corey Miller			106,820	111,093		111,093
						0
POLICE CHIEF 54110			TOTAL	111,093		111,093

**BUDGET WORKSHEET
SUPERVISION 54120**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	BASE SALARY FY26	COLA/ OTHER	NIGHT BONUS	BASE SALARY FY26 W/STEP FOR FY27		NET REQUEST
						0
Lt. Nicholas Williamson	92713		5,056	101,116		106,172
Lt. Josh Wages	100078			104,082		104,082
Lt. Jarrod Smith	100078		5,204	104,082		109,286
Sgt. Cody Johnson	86065			89,507		89,507
Sgt. Michael Shippert	88089		4,581	91,612		96,193
Sgt. Keaton Canevit***	88089	4,581		91,612		96,193
Sgt. Josh Twidwell	83,022		4,317	86,343		90,660
						0
*** 5% bump for Detective						
SUPERVISION 54120			TOTAL	668,354		692,092

**BUDGET WORKSHEET
PATROL OFFICERS 54130**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	BASE SALARY FY26	COLA/ OTHER	NIGHT BONUS	BASE SALARY FY26 W/STEP FOR FY27		NET REQUEST
						0
						0
						0
Tim Herink	76,883		3,998	79,958		83,956
Candi Buhl	83,695			87,043		87,043
Nathaniel Atkins	78,881			82,036		82,036
Tyler Stufflebeam	76,883			79,958		79,958
Tyler Richards***	76,159	3960		79,206		60,709
Gage Hasselbacher	68,872		3,581	71,627		75,208
Jessie Hull	68,872		3,581	71,627		75,208
Kyle Orwig	68,872		3,581	71,627		75,208
Tyler Snyder	68,872		3,581	71,627		75,208
Jake Detiveaux	68,872		3,581	71,627		75,208
Brody Williams	68872		3,581	71,627		75,208
Luke Sandford	68872			71,627		71,627
Travis Goble	68872			71,627		71,627
New Officer Replace (Maxwell) Lateral 3 Yr	68872		3,581	71,627		75,208
New Officer Replace (Freehill) New Offcier	61477		3,197	63,936		67,132
Longevity Pay	Per Month	Months				
New detective***				3,832		3,832
Potential for Payout Freehill				12,795		12,795
*** 5% bump for Detective						
PATROL OFFICERS 54130			TOTAL	1,133,407		1,147,174

**BUDGET WORKSHEET
PART TIME OFFICERS 54132**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	Hourly Rate	Hours Per Week	Weeks Worked	ANNUAL COST		NET REQUEST
Lake Officer- Part Time	20	25	32	16,000		16,000
PART TIME OFFICERS 54132			TOTAL	16,000		16,000

**BUDGET WORKSHEET
CIVILIAN LABOR 54135**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	BASE SALARY FY26	COLA/ OTHER	NIGHT BONUS	BASE SALARY FY26 W/STEP FOR FY27		NET REQUEST
Drake Wilson	74,682			77,670		77,670
Patience Young	51,836	2695	539	53,909		57,144
Erin L. Slack	58,356		2,731	60,691		63,422
Carlie Bull	50,340		2,517	50,340		52,857
Joanna Skonberg	50,340		2,047	52,353		54,400
Jay Newman	48,871		2,541	50,826		53,368
Jason Engel	48,871		2,541	50,826		53,368
New Dispatcher (Replace Sale)	46060		2,395	47,902		50,297
Potential for Dispatch consolidation				29,311		29,311
CIVILIAN LABOR 54135			TOTAL	473,828		491,835

**BUDGET WORKSHEET
CROSSING GUARDS 54138**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	# People	Hours	Rates	ANNUAL COST	OTHER/SPLIT	NET REQUEST
6 Crossing Guards at 180 days	6	360	\$15.00	32,400		32,400
Main & Lincoln						
11th & Myrtle						
14th & Ash						
16th & Ash						
15th & Ash						
15th & Myrtle						
CROSSING GUARDS 54138			TOTAL	32,400		32,400

**BUDGET WORKSHEET
CLERICAL 54140**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	BASE SALARY FY26	COLA/ OTHER		BASE SALARY FY26 W/STEP FOR FY27		NET REQUEST
Admin Operations Coord. Sierra Snyder	56,271			58,240		58,240
Information Ofcr. Ed Glad	63,331			65,548		65,548
New City Mechanic		10%	71,952	7,195		7,195
Cory Rodden						
CLERICAL 54140			TOTAL	130,983		130,983

**BUDGET WORKSHEET
OVERTIME OFFICER 54150**

DEPARTMENT: POLICE DEPT. HEAD: C. Miller ACCT.: 001-51

EMPLOYEE'S NAME		Hours	Hour/Rate	ANNUAL COST		NET REQUEST
Overtime coverage: minimum shift, holdovers, court time, meetings, training						175,000
OVERTIME OFFICER 54150			TOTAL	0	0	175,000

**BUDGET WORKSHEET
OVERTIME CIVILIAN 54155**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	HOURS	RATE/HOUR	NIGHT BONUS	ANNUAL COST		NET REQUEST
Overtime coverage: minimum shift, trainings, meetings						25,000
OVERTIME CIVILIAN 54155			TOTAL	0	0	25,000

**BUDGET WORKSHEET
HOLIDAY PAY 54160**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	HOURS	RATE		ANNUAL COST		NET REQUEST
1 Detectives - Working 3 Days per Year	24	44.04		1,057		1,057
Patrol - 11 Officers working 10 days per Year	880	73.69		64,844		60,000
12 Officers not working 10 days per Year	960	36.84		35,369		35,369
Telecommunicators - 4 TC's working 10 days	320	51.11		16,356		16,356
3 TC's not working 10 days	240	25.56		6,134		6,134
Code Enforcement Officer- 10 days not worki	80	37.34		2,987		2,987
HOLIDAY PAY 54160			TOTAL	126,747		121,903

**BUDGET WORKSHEET
PERSONAL DAYS 54170**

DEPARTMENT: POLICE		DEPT. HEAD: C. Miller		ACCT.: 001-51	
EMPLOYEE'S NAME		Hours	Rate	ANNUAL COST	NET REQUEST
Officers- 2 days unused each	22	16	36.84	12,969	12,969
Civilians- 2 days unused each	7	16	25.56	2,862	2,862
Unused Vacation Time					
Officers- 5 days unused each	22	40	36.84	32,422	32,422
Civilians- 5 days unused each	7	40	25.56	7,156	7,156
Potential for payout Comp time				31,615	31,615
PERSONAL DAYS 54170			TOTAL	87,024	87,024

**BUDGET WORKSHEET
UNIFORM ALLOWANCE 54180**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME				ANNUAL COST		NET REQUEST
Uniforms - Officers	23	750		17,250		17,250
AC/CEO	1	500		500		500
T/C's	7	375		2,625		2,625
UNIFORM ALLOWANCE 54180			TOTAL	20,375		20,375

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Wellness Screening Costs (See Wellness)						
Employee only	E	12	14,957	179,489		179,489
Employee & Spouse	E+S	1	14,957	14,957		14,957
Employee & Children	E+C	3	14,957	44,872		44,872
Family	Family	9	14,957	134,617		134,617
Employee only (HDHP)	E (HDHP)	1	14,957	14,957		14,957
Employee & Spouse (HDHP)	E+S (HDHP)	0	14,957	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	14,957	0		0
Family (HDHP)	Family (HDHP)	1	14,957	14,957		14,957
Spousal Opt Out	\$450.00 qtrly	4	1,800	7,200		7,200
Employee Opt Out	\$450.00 qtrly	3	1,800	5,400		5,400
HEALTH INSURANCE 54210			TOTAL	416,451		416,451

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)
Includes Health and Dental**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employee only	E	12	-3,739	-44,872		-44,872
Employee & Spouse	E+S	1	-7,759	-7,759		-7,759
Employee & Children	E+C	3	-7,552	-22,656		-22,656
Family	Family	9	-11,572	-104,145		-104,145
Employee only (HDHP)	E (HDHP)	1	-3,467	-3,467		-3,467
Employee & Spouse (HDHP)	E+S (HDHP)	0	-7,195	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-7,003	0		0
Family (HDHP)	Family (HDHP)	1	-10,730	-10,730		-10,730
DENTAL						
Employee only	E	10	-64	-650		-650
Employee & Spouse	E+S	2	-129	-257		-257
Employee & Children	E+C	3	-166	-499		-499
Family	Family	10	-253	-2,532		-2,532
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)				TOTAL	-197,569	-197,569

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employee only		10.10	257	2,600		2,600
Employee & Spouse		1	515	515		515
Employee & Children		3	666	1,998		1,998
Family		10	1,013	10,129		10,129
DENTAL INSURANCE 54220			TOTAL	15,241		15,241

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employees		32.10	110	3,544		3,544
Dependent		32	47	1,495		1,495
LIFE INSURANCE 54230			TOTAL	5,038		5,038

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: POLICE		DEPT. HEAD: C. Miller		ACCT.: 001-51		
DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Additional Annual Benefit- BeSTOW Participant		1	300	300		300
Employee Assistance Program		32	36	1,152		1,152
Project BeSTOW	80%	21	300	6,300		6,300
						0
WELLNESS PROGRAM 54240			TOTAL	7,752		7,752

**BUDGET WORKSHEET
PENSIONS 54260**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION				ANNUAL COST		NET REQUEST
According to Tax Levy 2023-2024				650,000		650,000
Additional Expense						
Payroll Deductions	2,048,657	9.91	203,022			203,022
*Minimum Due per IDOI			877,760			
**Replacement tax payment shown in General Fund			260,000			
** .5% sales Tax contribution shown in General Fund			125,000			
PENSIONS 54260			TOTAL			853,022

**BUDGET WORKSHEET
POST EMPLOYMENT HEALTH PLAN (PEHP) 54290**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION	ANNUAL # OF EMPLS	ANNUAL %	ANNUAL COST	NET REQUEST
Post Employment Health Plan (PEHP)	2,331,102	2%	46,622	46,622
POST EMPLOYMENT HEALTH PLAN (PEHP) 54290	TOTAL		46,622	46,622

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	UNIT COST	REQUEST		NET REQUEST
Misc. Parts-Filters, Brakes, Belts, Hoses, Shocks, Etc.				7000		7000
Batteries- cost of batteries rose		14	221	3094		3094
Vehicle Expenditures				6000		6000
Tires		32	160	5120		5120
Tire Repair,Mounting,Balance, 3 Alignments				500		500
Licences		8	151	1208		1208
Insurance Deductibles		4	1000	4000		4000
Cash Washes		50 at a time	300	300		300
Detailing				1000		1000
Contingency- other repairs				15000		15000
VEHICLE MAINT 55120			TOTAL	43,222		43,222

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	RATE	REQUEST		NET REQUEST
Seico Annual Maintenance				1500		1500
CDS copier/fax		12	200	2400		2400
Fire Extinguisher/Inspect./Maint.				500		500
Computer/Printer Repair				500		500
Mobile Data Terminals				4100		4100
Radar Certification				500		500
Video Camera Repair				1000		1000
Contingency				1000		1000
Camera for Impound Lot Split with other departments						
EQUIPMENT MAINT 55130			TOTAL	11,500		11,500

BUDGET WORKSHEET
TELECOM 55176

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	RATE	REQUEST		NET REQUEST
MidCentury		12	775	9,300		9,300
Verizon Cells		12	900	10,800		10,800
US Cellular		12	225	2,700		2,700
TELECOM 55176			TOTAL	22,800		22,800

**BUDGET WORKSHEET
911 CENTER EXPENSES 55180**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	RATE	REQUEST		NET REQUEST
47% of county's consolidated dispatch						20,000
Rental (LEADS Terminal to Springfield)		12	420	5,040		5,040
911 CENTER EXPENSES 55180			TOTAL			25,040

**BUDGET WORKSHEET
TRAVEL 55210**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	RATE	REQUEST	OTHER	NET REQUEST
Court- Fulton County						
Ten trips per yr	10	35	0.655	229.25		229
Training- Various	Hotel	35	110	3,850		3,850
	Meals	60	47	2,820		2,820
Other training	Travel	1	500	500		500
	Per Diem	6	124	744		744
	Hotel	6	122	732		732
TRAVEL 55210			TOTAL	8,875		8,875

BUDGET WORKSHEET**TRAINING 55220****DEPARTMENT: POLICE****DEPT. HEAD: C. Miller****ACCT.: 001-51**

DESCRIPTION		QTY	UNIT COST	REQUEST		NET REQUEST
Grant Writing School		1	1,500	1,500		1,500
TRAINING & CONFERENCES						
Academy Training Fee's for New Officers		4	10,000	40,000		40,000
Police Supervisory Role 21st Century		4	350			
ILSROA		2	275			
Entry Team Training		1	3,500	3,500		3,500
Executive Management Conference		1	1,500	1,500		1,500
ILEAS Conference		1	200	200		200
OUT OF STATE TRAINING & CONFERENCES						
SPECIALTY TRAINING AND EDUCATION PAY						
Specialty Pay Stipends				6,600		6,600
Present Unknown & Unannounced				1,500		1,500
FBI LEEDA			795			795
TRAINING 55220			TOTAL	54,800		55,595

**BUDGET WORKSHEET
DUES 55280**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	UNIT COST	REQUEST	SPLIT/ OTHER	NET REQUEST
Illinois Law Enforcement Alarm System				150		150
CMS				400		400
Illinois Associaton Chiefs of Police				300		300
Moblie Training Unit 4 member Dues				2000		2,000
DUES 55280			TOTAL	2,850		2,850

BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	UNIT COST	REQUEST	OTHER	NET REQUEST
Newspaper Ads/Advertising				300		300
TLO Background Checks		12	100	1,200		1,200
Vault Maintenance				500		500
Hepatitis B Shots		5	100	500		500
Rabies Vaccination - Animal Control Officer				500		500
Postage & Shipping				1,300		1,300
Annual Support Fee for Evidence Computer				1,500		1,500
Towing				400		400
Health Services- Drug Screening, Prisoner ER care, physical testing				1,400		1,400
Humane Society Animal Shelter				40,000		40,000
ID Networks (Fingerprinting)				3,200		3,200
Synergetic		12	1,675	20,100		20,100
Tasers				15,168		15,168
Misc and unforeseen expenses				2,000		2,000
Confidential Fund				1,000		1,000
Rabies Testing - Spoon River Animal Clinic				750		750
Lexipol				4,065		4,065
Bail Bond/Tow/Evidence Tags/JV Probation Sheets/Miscellaneous Forms				2500		2,500
Flock Safety 2nd Year Contract Payment				18,000		18,000
K-9 Insurance Premiums				1,500		1,500
Code Enforcement Hangars				250		250
eTicketing						6,484
First Due Payroll Software- Start up cost				4240		4,240
OTHER CONTRACTUAL SERVICES 55390				116,133		126,857

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	UNIT COST	REQUEST	OTHER	NET REQUEST
171-00 FEDERAL FORFEITURE						
TOTAL 171-00 FEDERAL FORFEITURE				0		0
172-00 Non-Federal Forefeiture						
TOTAL 172-00 Non-Federal Forefeiture				0		0
174-00 DUI						
TOTAL 174-00 DUI				0		0
175-00 Bond Fees						
TOTAL 175-00 Bond Fees				0		0
176-00 Impounding Fees						
TOTAL 176-00 Impounding Fees				0		0
075-00 Back to School Bash Expenses						
Back to school bash items				1,000		1,000
TOTAL 075-00 Back to School Bash Expenses				1,000		1,000
OTHER CONTRACTUAL SERVICES 55390				1,000		1,000
			TOTAL	1,000		1,000

**BUDGET WORKSHEET
OFFICE SUPPLIES 56110**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION				REQUEST		NET REQUEST
Copy Paper				1,000		1,000
Printer Supplies - Cartridges, Toner				1,500		1,500
Misc. Supplies - Ribbons, staples, pens, paper clips, etc.				2,000		2,000
Printer Ribbon - ID Card Machine		1	140	140		140
Office Chairs		4	300	1,200		1,200
Redaction Software Yearly Update				576		576
Unforeseen Misc. Items				1,000		1,000
OFFICE SUPPLIES 56110				7,416		7,416

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST		NET REQUEST
NIK Drug Identification Kits		15	40	600		600
Gloves - Latex (100/box)		10	330	3,300		3,300
Evidence Tape		20	18	360		360
O. C. Spray		10	20	200		200
MDT/Msc. Computer Expenses				2,500		2,500
Panasonic Tough Book Computers for Squad cars		2	5,100	10,200		10,200
New microphones patrol radios		12	400	4,800		4,800
Summons Release Forms (1 unit = 500 copies)		3	282	846		846
Cite and Release Forms (1 unit = 500 copies)		3	282	846		846
Ticket Books		12	25	300		300
Special Response Team Supplies				5,000		5,000
Vehicle Impound Forms		1	320	320		320
Notice of Admin Hearing Forms		1	265	265		265
Sim Bolts, Blue Gun Training Supplies			650	650		650
OPERATING SUPPLIES 56130				30,187		30,187

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST		NET REQUEST
171 Federal Forfeiture						
TOTAL 171 Federal Forfeiture				0		0
172 - Non Federal Forfeiture						
TOTAL 172 - Non Federal Forfeiture				0		0
174 DUI						
TOTAL 174 DUI				0		0
175 Bond Fees						
TOTAL 175 Bond Fees				0		0
TOTAL				0		0
176 Impound Fees						
TOTAL 176 Impound Fees				0		0
OPERATING SUPPLIES 56130			TOTAL	0		0

**BUDGET WORKSHEET
OTHER SUPPLIES 56140**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Firearms Range Supplies- Plywood, staples, targets				1,600		1,600
Ammunition 40 ACP				5,500		5,500
Ammunition 223 Cal. Rifle				5,500		5,500
Animal Tanquilizer Darts/Drugs (Rompun)				200		200
Batteries (AA, AAA, 9-volt)				300		300
Investigation Supplies				2,500		2,500
Disposable Blankets		12	8	100		100
Maglights		3	150	450		450
Barricade Tape		5	11	55		55
Animial Control Supplies				1,000		1,000
Miscellaneous Operating Supplies				1,500		1,500
Crime Prevention/Community Relations				3,000		3,000
Curtains for PD (Squad room, Sgt/Lt Offices, Dispatch)		5	500	2,500		2,500
UTV & Bike Stickers				500		500
420 SPECIAL USE FUND						
K-9 Supplies (Flea/Tick, Hertguard, Vet, Food, Etc.)				5,200		5,200
OTHER SUPPLIES 56140			TOTAL	29,905		29,905

BUDGET WORKSHEET
PROTECTIVE GEAR / UNIFORM EQUIPMENT / PLAQUES 56150

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Replacement		5	200	1,000		1,000
Uniforms - Other		5	100	500		500
Asp & Holder		24	140	3,360		3,360
Raincoat		4	190	760		760
Name Plate		4	70	280		280
Holster		4	300	1,200		1,200
Breast Badge		6	126	756		756
Retirement Badges		9	172	1,548		1,548
Policeman of the Year Pins		2	70	140		140
Body Armour		4	1,300	5,200		5,200
Policeman/TC/Chiefs Award Plaques/Banquet				800		800
Complete			1,923			
Rifle Helmets		24	239	5,736		5,736
PROTECTIVE GEAR / UNIFORM EQUIPMENT / PLAQUES 56150			TOTAL	21,280		21,280

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Unleaded Gasoline	Gal.	22,000	2.90	63,800		63,800
Diesel Fuel	Gal.	100	3.20	320		320
Motor Oil	55-gal	2	575	1,150		1,150
Transmission Oil	Gal.	15	12	180		180
Brake Fluid	Gal.	2	25	50		50
Antifreeze	Gal.	20	12	240		240
Windshield Washer Fluid	Gal.	12	4	50		50
MOTOR FUELS 56160			TOTAL	65,790		65,790

**BUDGET WORKSHEET
VEHICLES 58100**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Ford Explorer		1	70,000	70,000		70,000
Unmarked Cars		3		50,000		50,000
Equipment for unmarked cars				3,000		3,000
VEHICLES 58100				TOTAL	123,000	123,000

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: POLICE

DEPT. HEAD: C. Miller

ACCT.: 001-51

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Duty Weapons		2	415	830		830
Striping Decals on new squads		1	1,000	1,000		1,000
Gas Mask Filters				2,000		2,000
Body Cameras			27,000	27,000		27,000
Axon In Car Cameras			23,025	23,025		23,025
Desk		1	1,195	1,195		1,195
In-car Radar		3	2,500	7,500		7,500
Shield		1	2,000	2,000		2,000
EQUIPMENT & IMPROVEMENTS 58200			TOTAL	64,550		64,550

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				52	Fire					
				E54	Personnel Expenses					
15,054	100,651	104,815.00	0.00	54110	Salaries Chief	0.00	141,145.00	141,145.00	0.00	0.00
594,685	529,798	555,120.00	0.00	54120	Salaries Supervision	0.00	606,580.00	606,580.00	0.00	0.00
630,141	679,148	711,905.00	0.00	54130	Salaries Firefighters	0.00	719,815.00	719,815.00	0.00	0.00
0	0	0.00	0.00	54132	Part Time Labor	0.00	0.00	0.00	0.00	0.00
48,169	49,990	45,485.00	0.00	54140	Salaries Clerical	0.00	47,195.00	47,195.00	0.00	0.00
155,304	187,657	210,000.00	0.00	54150	Overtime	0.00	245,000.00	245,000.00	0.00	0.00
61,591	65,304	67,485.00	0.00	54160	Holiday Pay	0.00	69,875.00	69,875.00	0.00	0.00
0	0	0.00	0.00	54170	Personal Days	0.00	0.00	0.00	0.00	0.00
10,400	13,600	13,600.00	0.00	54180	Uniform Allowance	0.00	13,600.00	13,600.00	0.00	0.00
0	0	0.00	0.00	54195	Overtime Reimbursements	0.00	0.00	0.00	0.00	0.00
458,186	530,972	538,315.00	0.00	54210	Health Insurance	0.00	572,290.00	572,290.00	0.00	0.00
(106,873)	(116,449)	-136,875.00	0.00	54215	Employee Portion Health Ins	0.00	-145,115.00	-145,115.00	0.00	0.00
702	676	12,790.00	0.00	54220	Dental Insurance	0.00	11,775.00	11,775.00	0.00	0.00
2,491	2,656	2,420.00	0.00	54230	Life Insurance	0.00	2,410.00	2,410.00	0.00	0.00
(3,514)	(3,981)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	650.00	0.00	54240	Wellness Program	0.00	650.00	650.00	0.00	0.00
1,082,860	1,274,949	1,076,710.00	0.00	54260	Pension	0.00	1,113,755.00	1,113,755.00	0.00	0.00
2,949,196	3,314,968	3,202,420	0		Personnel Expenses Totals:	0.00	3,398,975	3,398,975	0	0
				E55	Contractual Services					
12,166	25,773	32,000.00	0.00	55110	Building Maintenance	0.00	62,000.00	62,000.00	0.00	0.00
50,141	43,532	47,050.00	0.00	55120	Vehicle Maintenance	0.00	48,750.00	48,750.00	0.00	0.00
9,138	14,845	21,150.00	0.00	55130	Equipment Maintenance	0.00	21,600.00	21,600.00	0.00	0.00
20,079	18,299	33,960.00	0.00	55170	Utilities	0.00	33,960.00	33,960.00	0.00	0.00
11,278	12,281	12,350.00	0.00	55176	Telecom Services	0.00	12,870.00	12,870.00	0.00	0.00
0	0	15,000.00	0.00	55180	911 Center Expenses	0.00	16,000.00	16,000.00	0.00	0.00
748	3,726	10,710.00	0.00	55210	Travel	0.00	9,210.00	15,710.00	0.00	0.00
3,734	15,023	20,240.00	0.00	55220	Training	0.00	31,240.00	25,240.00	0.00	0.00
0	0	0.00	0.00	55260	Engineering	0.00	0.00	0.00	0.00	0.00
26,844	20,695	39,125.00	0.00	55390	Other Contractual Services	0.00	40,150.00	40,150.00	0.00	0.00
134,128	154,175	231,585	0		Contractual Services Totals:	0.00	275,780	276,280	0	0
				E56	Commodities					

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
4,788	2,454	7,000.00	0.00	56110	Office Supplies	0.00	7,000.00	7,000.00	0.00	0.00
24,193	24,053	62,500.00	0.00	56130	Operating Supplies	0.00	36,500.00	36,500.00	0.00	0.00
244	2,022	2,350.00	0.00	56140	Other Supplies	0.00	2,350.00	2,350.00	0.00	0.00
18,892	21,784	26,000.00	0.00	56150	Protective Gear	0.00	28,640.00	28,640.00	0.00	0.00
20,035	18,896	19,540.00	0.00	56160	Motor Fuels	0.00	19,540.00	19,540.00	0.00	0.00
68,152	69,208	117,390	0		Commodities Totals:	0.00	94,030	94,030	0	0
0	0	0.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
17,735	53,247	100,000.00	0.00	E58 58100	Capital Outlay Vehicles	0.00	155,000.00	155,000.00	0.00	0.00
19,998	18,320	27,000.00	0.00	58200	Equipment & Improvements	0.00	230,000.00	230,000.00	0.00	0.00
0	0	0.00	0.00	58800	Depreciation Fire	0.00	0.00	0.00	0.00	0.00
37,733	71,567	127,000	0		Capital Outlay Totals:	0.00	385,000	385,000	0	0
3,189,209	3,609,919	3,678,395	0		EXPENDITURES TOTALS:	0.00	4,153,785	4,154,285	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
3,189,209	3,609,919	3,678,395	0		DEPARTMENT EXPENSES	0.00	4,153,785	4,154,285	0	0
(3,189,209)	(3,609,919)	(3,678,395)	0		Fire Totals:	0.00	(4,153,785)	(4,154,285)	0	0

**Fire Department
Budgeted Expenditures**

Department Head: Chief Scott Roos

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Change	Percent Change
Personnel Services	2,576,877	2,723,775	2,949,196	3,060,866	3,202,420	3,398,980	196,560	6.14%
Contractual Services	130,320	119,574	134,128	184,430	231,585	295,782	64,197	27.72%
Commodities & Oth. Oper	46,505	60,905	70,167	104,655	117,390	94,031	(23,359)	-19.90%
Total Operating Budget	2,753,702	2,904,254	3,153,490	3,349,951	3,551,395	3,788,794	237,399	6.68%
Capital	29,750	644,933	37,733	116,000	1,186,550	385,000	(801,550)	-67.55%
Total Actual	2,783,452	3,549,186	3,191,223	3,465,951				
Original Budget	2,693,685	3,027,590	3,875,590	3,293,845	4,737,945	4,173,794	(564,151)	-11.91%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: FIRE

PERSONNEL SERVICES

DEPT HEAD: Roos

ACCT.: 001-52

			FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
54110	Fire Chief		35,702	-	15,054	74,921	104,815	141,147	36,332	34.66%
54120	Supervision		487,992	617,567	594,685	533,905	555,120	606,580	51,460	9.27%
54130	FireFighters		627,380	665,924	630,141	686,015	711,905	719,817	7,912	1.11%
54140	Clerical		44,740	46,078	48,169	50,140	45,485	47,196	1,711	3.76%
54150	Overtime		171,960	176,165	155,304	200,000	210,000	245,000	35,000	16.67%
54160	Holiday Pay		58,119	1,940	61,591	65,375	67,485	69,877	2,392	3.54%
54170	Personal Days		-	-	-	-	-	-	-	#DIV/0!
54180	Uniform Allowance		9,750	10,400	10,400	12,800	13,600	13,600	-	0.00%
54210	Health Insurance		363,203	359,412	458,186	470,650	538,315	572,291	33,976	6.31%
54215	Empl Portion Health Ins		(74,155)	(82,662)	(106,873)	(119,775)	(136,875)	(145,117)	(8,242)	6.02%
54220	Dental Insurance		11,080	13,185	702	12,055	12,790	11,777	(1,013)	-7.92%
54230	Life Insurance		3,634	3,371	2,491	2,290	2,420	2,408	(12)	-0.48%
54235	Insurance - Voluntary Vision		(3,257)	(2,850)	(3,514)	-	-	-		
54240	Wellness Program		108	186	-	615	650	648	(2)	-0.31%
54260	Pensions		840,622	915,059	1,082,860	1,071,875	1,076,710	1,113,756	37,046	3.44%
TOTAL PERSONNEL SERVICES			2,576,877	2,723,775	2,949,196	3,060,866	3,202,420	3,398,980	196,560	6.14%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: FIRE**

CONTRACTUAL SERVICES

DEPT HEAD: Roos

ACCT.: 001-52

			FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
55110	Building Maintenance		7,998	5,803	12,166	29,150	32,000	62,000	30,000	93.75%
55120	Vehicle Maintenance		45,078	46,624	50,141	36,240	47,050	48,750	1,700	3.61%
55130	Equipment Maintenance		12,963	6,087	9,138	16,500	21,150	21,600	450	2.13%
55170	Utilities		16,228	19,080	20,079	30,000	33,960	33,960	-	0.00%
55176	Telecom		11,302	10,946	11,278	12,300	12,350	12,870	520	4.21%
55180	911 Center Expenses		13,342	-	-	-	15,000	16,000	1,000	0.00%
55210	Travel		1,673	1,150	748	6,540	10,710	9,210	(1,500)	-14.01%
55220	Training		6,972	6,927	3,734	19,850	20,240	31,240	11,000	54.35%
55260	Engineering		-	-	-	-	-	20,000	20,000	#DIV/0!
55390	Other Contractual Services		14,763	22,958	26,844	33,850	39,125	40,152	1,027	2.63%
TOTAL CONTRACTUAL SERVICES			130,320	119,574	134,128	184,430	231,585	295,782	64,197	27.72%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: FIRE**

COMMODITIES & OTHER OPERATING

DEPT HEAD: Roos

ACCT.: 001-52

			FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
56110	Office Supplies		3,660	6,375	4,788	7,000	7,000	7,000	-	0.00%
56130	Operating Supplies		20,371	19,663	24,193	55,565	62,500	36,500	(26,000)	-41.60%
56140	Other Supplies		291	384	244	2,000	2,350	2,350	-	0.00%
56150	Protective Gear		10,704	18,750	18,892	20,450	26,000	28,640	2,640	10.15%
56160	Motor Fuels		11,479	15,734	20,035	19,640	19,540	19,541	1	0.01%
56180	Emergency Relief Expenditure		-	-	2,015	-	-	-	-	#DIV/0!
57910	Miscellaneous Expense		-	-	-	-	-	-	-	#DIV/0!
TOTAL COMMODITIES & OTHER OPERATING			46,505	60,905	70,167	104,655	117,390	94,031	(23,359)	-19.90%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: FIRE**

CAPITAL OUTLAY

DEPT HEAD: Roos

ACCT.: 001-52

			FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
58100	Vehicles		-	568,355	17,735	100,000	1,159,550	155,000	(1,004,550)	-86.63%
58200	Equipment & Improvements		29,750	76,577	19,998	16,000	27,000	230,000	203,000	751.85%
58800	Depreciation Fire		-	-	-	-	-	-		
TOTAL CAPITAL OUTLAY			29,750	644,933	37,733	116,000	1,186,550	385,000	-801,550	-67.55%

**BUDGET WORKSHEET
FIRE CHIEF 54110**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	STANDARD WEEKLY HOURS	BASE SALARY FY27	ANNUAL COST		NET REQUEST
Scott Roos * Retires June 2026	104,817	80	116,510	19,418		19,418
New Fire Chief	98000			85,750		85,750
Payout for retirement	vacation	160	56	8,962		
	sick	482.316		27,017		35,979
FIRE CHIEF 54110			TOTAL	141,147		141,147

**BUDGET WORKSHEET
SUPERVISION 54120**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FLSA	BASE SALARY FY27		NET REQUEST
Asst. Chief Neptun, Dan	93,237		1,915	96,501		98,416
Asst. Chief Hanlin, Mark	93,237		1,915	96,501		98,416
Asst. Chief Plumer, Anthony Retires Jan 2027	96,319		1,915	99,690		101,605
Lt. Lusk, Lance	89,331		1,728	92,457		94,185
Lt. Deppermann, Keith	85,989		1,778	92,457		94,235
Lt. Moravek, Robert	85,989		1,766	92,457		94,223
Potential for retirement payout						25,500
SUPERVISION 54120			TOTAL	570,063		606,580

**BUDGET WORKSHEET
FIREFIGHTERS 54130**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FLSA	BASE SALARY FY27	NET REQUEST
Wenger, Wesley	67,681		1,650	77,463	79,113
Harper, Mason	69,331		1,650	77,463	79,113
Chenowith, Jacob	78,716		1,200	80,229	81,429
Flickinger, Blake	83,847		1,600	85,125	86,725
Russell, Joshua	83,678		1,431	85,125	86,556
Leake, Jacob	81,790		1,431	83,172	84,603
Cheatham, Cody	81,637		1,278	83,172	84,450
Spotloe, Evan	60,409		1,278	66,149	67,427
New firefighter	60409		1,278	62,523	63,801
Stipends for certifications					6,600
FIREFIGHTERS 54130			TOTAL	700,421	719,817

**BUDGET WORKSHEET
CLERICAL 54140**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER		BASE SALARY FY27		NET REQUEST
McGhee, Cessely	44,905			46,476		46,476
City Mechanic**		10%	7,195	720		720
** Allocation of wages based on estimated department usage of city mechanic						
CLERICAL 54140				TOTAL	47,196	47,196

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION				ANNUAL COST	OTHER/SPLIT	NET REQUEST
Shift Coverage						245,000
Extra Alarm call back Fire\EMS						
Training (Fire,EMS, Special Rescue Teams)						
Rank Pay						
Inspections 207 (G) 240 hours						
Comp Time Hrs (time and half rate)						
OVERTIME 54150				TOTAL		245,000

**BUDGET WORKSHEET
HOLIDAY PAY 54160**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

EMPLOYEE'S NAME	FY27		Rate 5.5 % to Base	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Asst. Chief Neptun, Dan	96,501		5.5%	5,308		5,308
Asst. Chief Hanlin, Mark	96,501		5.5%	5,308		5,308
Asst. Chief Plumer, Anthony Retires Jan 2027	99,690		5.5%	5,483		5,483
Lt. Lusk, Lance	92,457		5.5%	5,085		5,085
Lt. Deppermann, Keith	92,457		5.5%	5,085		5,085
Lt. Moravek, Robert	92,457		5.5%	5,085		5,085
Wenger, Wesley	77,463		5.5%	4,260		4,260
Harper, Mason	77,463		5.5%	4,260		4,260
Chenowith, Jacob	80,229		5.5%	4,413		4,413
Flickinger, Blake	85,125		5.5%	4,682		4,682
Russell, Joshua	85,125		5.5%	4,682		4,682
Leake, Jacob	83,172		5.5%	4,574		4,574
Cheatham, Cody	83,172		5.5%	4,574		4,574
Spotloe, Evan	66,149		5.5%	3,638		3,638
New firefighter	62,523		5.5%	3,439		3,439
HOLIDAY PAY 54160			TOTAL	69,877		69,877

**BUDGET WORKSHEET
UNIFORM ALLOWANCE 54180**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION	QTY	Unit Cost		ANNUAL COST	OTHER/SPLIT	NET REQUEST
Uniform Allowance - Officers/Firefighters	17	800		13,600		13,600
UNIFORM ALLOWANCE 54180			TOTAL	13,600		13,600

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	3	14,957	44,872		44,872
Employee & Spouse	E+S	3	31,036	93,109		93,109
Employee & Children	E+C	2	30,208	60,416		60,416
Family	Family	8	46,287	370,294		370,294
Employee only (HDHP)	E (HDHP)	0	13,869	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	28,779	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	28,011	0		0
Family (HDHP)	Family (HDHP)	0	42,920	0		0
Employee opt out	\$450 qtrly	2	1,800	3,600		3,600
Spousal opt out	\$450 qtrly	0	1,800	0		0
HEALTH INSURANCE 54210			TOTAL	572,291		572,291

Per Contract: 25%
BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)

DEPARTMENT: FIRE		DEPT. HEAD: Roos		ACCT.: 001-52		
DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	3	-3,739	-11,218		-11,218
Employee & Spouse	E+S	3	-7,759	-23,277		-23,277
Employee & Children	E+C	2	-7,552	-15,104		-15,104
Family	Family	8	-11,572	-92,573		-92,573
Employee only (HDHP)	E (HDHP)	0	-3,467	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-7,195	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-7,003	0		0
Family (HDHP)	Family (HDHP)	0	-10,730	0		0
Dental						
Employee only	E	3.1	-64	-199		-199
Employee & Spouse	E+S	3	-129	-386		-386
Employee & Children	E+C	2	-166	-333		-333
Family	Family	8	-253	-2,026		-2,026
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)				TOTAL		-145,117

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only		3.1	257	798		798
Employee & Spouse		3	515	1,544		1,544
Employee & Children		2	666	1,332		1,332
Family		8	1,013	8,103		8,103
DENTAL INSURANCE 54220			TOTAL	11,777		11,777

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employees		18	110	1,987		1,987
Dependent		18	23	421		421
LIFE INSURANCE 54230			TOTAL	2,408		2,408

**BUDGET WORKSHEET
PERSONNEL SERVICES - WELLNESS PROGRAM 54240**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Wellness Benefit		0	220			
Additional Wellness Benefit		0	200			
Employee Assistance Program		18.0	36	648		648
WELLNESS PROGRAM 54240			TOTAL	648		648

**BUDGET WORKSHEET
PENSIONS 54260**

DEPARTMENT: FIRE		DEPT. HEAD: Roos		ACCT.: 001-52		
DESCRIPTION	ANNUAL # OF EMPLS		ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Amount levied for Fire Pension				975,000		975,000
Additional Expense (.5% sales tax) shown in Gener				125,000		
Payroll Contributions	1,467,544	9.455	138,756			138,756
*Minimum Due per IDOI			1,250,000			
**Replacement tax payment shown in General Fund				135,000		
PENSIONS 54260			TOTAL			1,113,756

**BUDGET WORKSHEET
BUILDING MAINTENANCE 55110**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Pest Control				1,300		1300
Plumbing/Heating & Cooling				3,000		3000
Flooring/Ceiling				500		500
Paint/Supplies				1,200		1200
Landscape				2,000		2000
Garage Doors				2,000		2000
Exhaust Removal System (Engine Bay)				500		500
Generator Maintenance				750		750
Garage Door Openers replacement				2,750		2750
Roof Repairs				3,000		3,000
Door raising for tower				45,000		45,000
BUILDING MAINTENANCE 55110			TOTAL	62,000		62,000

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Windshield/Repair				2,500		2,500
Tire repair/Mounting/Balance/Rotation/Alignments				800		800
Tire replacement; engines drive tires		4		4,000		4,000
Tire replacement Engine 2 Steer tires		2		2,000		2,000
Maintenance (Engine 1, 2, Tower1, Squad 1, Utility 1, Car 1, 2)				30,000		30,000
Annual Ladder test - (14 ground ladders,1 aerial ladder)				2,000		2,000
Engine 1, 2, 3, Tower 1 Pump test certification				1,750		1,750
Upgrade to 2006 Ambulance				4,000		4,000
Mechanic software				1,700		1,700
VEHICLE MAINT 55120			TOTAL	48,750		48,750

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Small engine repairs (vent saws, generators, PPV Fans)				1,000		1,000
4 gas detector/gas track monitor repairs/replacement				1,400		1,400
Radio mobile, portable/Pager repairs/replacement				7,500		7,500
Self-Contained Breathing Apparatus Hydro test, 5 year hydro test certification				1,250		1,250
Self-Contained Breathing Apparatus Flow test, annual				1,500		1,500
Fire gear extractor/washer/dryer/repair/replacement				1,500		1,500
SCUBA bottles annual visual inspection (8 bottles)				400		400
SCUBA regulator rebuild				250		250
Fire Extinguisher annual testing\mai replacement				1,000		1,000
New AED (refurbished)				1,700		1,700
Miscellaneous				1,600		1,600
Pulsox				2,500		2,500
EQUIPMENT MAINT 55130			TOTAL	21,600		21,600

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: FIRE		DEPT. HEAD: Roos		ACCT.: 001-52		
DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Fire Staion -101 East Spruce Street (gas/electric)		12	500	6,000		6,000
Garage at 101 E Spruce		12	400	4,800		4,800
14th & Chestnut siren		12	45	540		540
W Locust siren		12	45	540		540
Stonegate siren		12	45	540		540
Tamarack siren		12	45	540		540
Station lights		12	150	1800		1800
Station electric		12	1600	19,200		19,200
UTILITIES 55170			TOTAL	33,960		33,960

**BUDGET WORKSHEET
TELECOM 55176**

DEPARTMENT: FIRE			DEPT. HEAD: Roos		ACCT.: 001-52		
DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST	
Mid Century	750	12		9,000		9,000	
Verizon Wireless	260	12		3,120		3,120	
* add new service for ipad for tower truck							
New iPad for Engine 2				750		750	
TELECOM 55176			TOTAL	12,870		12,870	

**BUDGET WORKSHEET
911 CENTER EXPENSES 55180**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
New Radios (5)				16,000		16,000
911 CENTER EXPENSES 55180			TOTAL	16,000		16,000

**BUDGET WORKSHEET
TRAVEL 55210**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION	NUMBER OF EMPLOYEES	NUMBER OF DAYS	RATE	REQUEST	GRANT/ OTHER	NET REQUEST
East Peoria IL -Central Illinois Fire Investigators Conference	3	2	55	330		330
Champaign, IL -IL investigators Conference Travel	2	4	105	840		840
Champaign, IL -IL investigators Conference Meals	2	5	80	800		800
Peoria -Illinois Fire Chiefs Conference	4	2	55	440		440
SCUBA certifications	2	3	50	300		300
Miscellaneous trainings- potential				6,500		6,500
TRAVEL 55210			TOTAL	9,210		9,210

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION	NUMBER OF EMPLOYEES	NUMBER OF DAYS	RATE	REQUEST	GRANT/ OTHER	NET REQUEST
Indianapolis, IN Fire Department Instructors Conference	4	2	140	1,120		1,120
East Peroia, IL Central Illinois Fire Investigators Conference	4		130	520		520
College Classes				1,750		1,750
Peoria, IL - SCUBA Certification	2		300	600		600
Misc. certifications				750		750
New Fire fighter training potential				10,000		10,000
Promotion Officer's Handbook (Testing)				500		500
New Fire fighter training- lateral transfer				16,000		16,000
TRAINING 55220				31,240		31,240

**BUDGET WORKSHEET
ENGINEERING 55260**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION	NUMBER OF EMPLOYEES	NUMBER OF DAYS	RATE	REQUEST	GRANT/ OTHER	NET REQUEST
Engineering for raising garage door				5,000		5,000
Engineering for roof				15,000		15,000
ENGINEERING 55260			TOTAL	20,000		20,000

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Technical Rescue Team Dues		1	1,000	1,000		1,000
Seico		12	50	600		600
Illinois Association of Fire Chiefs		4	125	500		500
Central Illinois Fire Investigators		4	10	40		40
Illinois Association of Arson Investigators		3	20	60		60
Central Illinois Fire Chiefs Association		1	25	25		25
Illinois Society of Fire Service Instructors		3	50	150		150
Illinois Fire Inspectors Association		1	110	110		110
MABAS dues		1	400	400		400
Graham Hospital Health/Wellness			9,500	9,500		9,500
FirstDue Software updates			6,897	6,897		6,897
Vector Solutions			3,296	3,296		3,296
SCBA'S Compressor annual certification/Maint.			1,200	1,200		1,200
Porta Count Recertification			900	900		900
Automated External Defibrillator Maint. Contract			1,375	1,375		1,375
Synergetic	550	12	6,600	6,600		6,600
Copy Machine Maint.			1,380	1,380		1,380
Insurance Deductible			2,500	2,500		2,500
Fire Extinguisher Service/repairs			1,500	1,500		1,500
Photograh				500		500
Springbrook PO Module				369		369
Exercise Equipment Maint.			1,250	1,250		1,250
OTHER CONTRACTUAL SERVICES 55390			TOTAL	40,152		40,152

**BUDGET WORKSHEET
OFFICE SUPPLIES 56110**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Office supplies				5,000		5,000
Office Chairs				2,000		2,000
OFFICE SUPPLIES 56110			TOTAL	7,000		7,000

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Firefighting supplies			10,000	10,000		10,000
Cleaning supplies			10,000	10,000		10,000
Fire Prevention Supplies			1,500	1,500		1,500
Medical Supplies			15,000	15,000		15,000
OPERATING SUPPLIES 56130			TOTAL	36,500		36,500

**BUDGET WORKSHEET
OTHER SUPPLIES 56140**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Host Chiefs MABAS Meeting			150	150		150
Host Central Illinois Fire Investigators Meeting			150	150		150
Host (3) Essay Winner Lunch's for school kids			200	200		200
Host Technical Rescue Team Leadership Meeting			150	150		150
Host IFSI instructor 3			150	150		150
Incident command class			300	300		300
City Gym, equipment replacement potential				1,250		1,250
OTHER SUPPLIES 56140			TOTAL	2,350		2,350

**BUDGET WORKSHEET
PROTECTIVE GEAR 56150**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Personal Protective Gear		3	4,500	13,500		13,500
Protective gloves		10	100	1,000		1,000
Protective boots		4	575	2,300		2,300
Protective hoods		9	140	1,260		1,260
Badges, Patches, Replacement of damaged uniforms			1,250	1,250		1,250
Knee Pads		3	210	630		630
Helmets		3	500	1,500		1,500
Hazmat Suits				4,000		4,000
Repairs		4	800	3,200		3,200
PROTECTIVE GEAR 56150			TOTAL	28,640		28,640

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Unleaded Gasoline		540	2.90	1,566		1,566
Diesel Fuel		5000	3.20	16,000		16,000
Motor Oil		350	3	1,050		1,050
Transmission Oil		15	5	75		75
Diesel Exhaust Fluid		2	425	850		850
MOTOR FUELS 56160			TOTAL	19,541		19,541

**BUDGET WORKSHEET
VEHICLES 58100**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Depreciation Savings for future tower truck replacement				100,000		100,000
Pickup Truck to replace Utility 1	72,000 new pickup			55,000		55,000
	17,000 sale price of Utility 1					
VEHICLES 58100			TOTAL	155,000		155,000

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: FIRE

DEPT. HEAD: Roos

ACCT.: 001-52

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Roof needs replaced				230,000		230,000
EQUIPMENT & IMPROVEMENTS 58200			TOTAL	230,000		230,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				53	Street					
				E54	Personnel Expenses					
102,347	55,951	84,710.00	0.00	54110	Salaries Supervision	0.00	57,645.00	58,730.00	0.00	0.00
288,460	324,986	373,035.00	0.00	54130	Labor	0.00	318,260.00	318,260.00	0.00	0.00
0	8,100	22,200.00	0.00	54132	Part Time Labor	0.00	27,200.00	27,200.00	0.00	0.00
10,768	8,101	18,000.00	0.00	54150	Overtime	0.00	18,000.00	18,000.00	0.00	0.00
283	36	0.00	0.00	54160	Holiday Pay	0.00	0.00	0.00	0.00	0.00
114,253	168,591	122,900.00	0.00	54210	Health Insurance	0.00	146,680.00	146,680.00	0.00	0.00
(28,977)	(33,301)	-31,515.00	0.00	54215	Employee Portion Health Ins	0.00	-34,880.00	-34,880.00	0.00	0.00
0	0	3,285.00	0.00	54220	Dental Insurance	0.00	0.00	0.00	0.00	0.00
1,983	1,994	860.00	0.00	54230	Life Insurance	0.00	860.00	860.00	0.00	0.00
(1,880)	(2,042)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	880.00	0.00	54240	Wellness Program	0.00	880.00	880.00	0.00	0.00
487,238	532,415	594,355	0		Personnel Expenses Totals:	0.00	534,645	535,730	0	0
				E55	Contractual Services					
19,118	55,815	50,000.00	0.00	55110	Building Maintenance	0.00	75,000.00	75,000.00	0.00	0.00
32,675	34,749	50,000.00	0.00	55120	Vehicle Maintenance	0.00	50,000.00	50,000.00	0.00	0.00
566	1,013	10,000.00	0.00	55125	Street/Traffic Lgt Maintenance	0.00	15,000.00	15,000.00	0.00	0.00
23,298	16,183	30,000.00	0.00	55130	Equipment Maintenance	0.00	30,000.00	30,000.00	0.00	0.00
27,370	44,485	50,000.00	0.00	55140	Tree Maintenance	0.00	55,000.00	55,000.00	0.00	0.00
18,845	12,981	13,200.00	0.00	55170	Utilities	0.00	18,960.00	18,960.00	0.00	0.00
89,317	65,620	110,000.00	0.00	55175	Street Lighting	0.00	110,000.00	110,000.00	0.00	0.00
6,249	12,982	21,060.00	0.00	55176	Telecom Services	0.00	18,660.00	18,660.00	0.00	0.00
7,565	0	17,500.00	0.00	55190	Rental	0.00	10,000.00	10,000.00	0.00	0.00
195	0	500.00	0.00	55220	Training	0.00	500.00	500.00	0.00	0.00
54,192	10,816	59,710.00	0.00	55390	Other Contractual Services	0.00	17,810.00	17,810.00	0.00	0.00
0	0	0.00	0.00	55410	Contractual Labor	0.00	0.00	0.00	0.00	0.00
279,390	254,645	411,970	0		Contractual Services Totals:	0.00	400,930	400,930	0	0
				E56	Commodities					
152,640	95,892	198,700.00	0.00	56130	Operating Supplies	0.00	212,700.00	212,700.00	0.00	0.00
140	0	3,000.00	0.00	56140	Other Supplies	0.00	3,000.00	3,000.00	0.00	0.00
0	0	0.00	0.00	56150	Protective Gear	0.00	0.00	0.00	0.00	0.00
3,454	(5,011)	51,845.00	0.00	56160	Motor Fuels	0.00	50,355.00	50,355.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
156,234	90,881	253,545	0		Commodities Totals:	0.00	266,055	266,055	0	0
				E58	Capital Outlay					
55,688	1,103,106	520,000.00	0.00	58100	Vehicles	0.00	519,000.00	539,000.00	0.00	0.00
154,462	17,700	1,818,000.00	0.00	58200	Equipment & Improvements	0.00	2,818,000.00	2,818,000.00	0.00	0.00
0	0	0.00	0.00	58800	Depreciation Street	0.00	0.00	0.00	0.00	0.00
210,150	1,120,806	2,338,000	0		Capital Outlay Totals:	0.00	3,337,000	3,357,000	0	0
1,133,012	1,998,747	3,597,870	0		EXPENDITURES TOTALS:	0.00	4,538,630	4,559,715	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
1,133,012	1,998,747	3,597,870	0		DEPARTMENT EXPENSES	0.00	4,538,630	4,559,715	0	0
(1,133,012)	(1,998,747)	(3,597,870)	0		Street Totals:	0.00	(4,538,630)	(4,559,715)	0	0

STREET DEPARTMENT
Budgeted Expenditures

Department Head: Dash Wilson

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
Personnel Services	460,489	499,748	487,238	427,429	513,515	534,647	21,132	4.12%
Contractual Services	185,123	210,288	260,272	198,830	385,330	400,930	15,600	4.05%
Commodities & Oth. Oper	153,470	183,079	156,234	90,881	236,545	266,055	29,510	12.48%
Total Operating Budget	799,082	893,115	903,745	717,140	1,135,390	1,201,632	66,242	5.83%
Capital	111,935	168,584	210,150	876,758	3,297,135	3,337,000	39,865	1.21%
Total Actual	911,018	1,061,699	1,113,894	1,593,898				
Original Budget	836,735	815,945	1,116,580	1,541,240	4,432,525	4,538,632	106,107	2.39%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: STREET**

PERSONNEL SERVICES

DEPT. HEAD: Wilson

ACCT.: 001-53

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
54110	Salaries Supervision	32,225	37,842	102,347	38,248	84,710	57,644	(27,066)	-31.95%
54130	Labor	300,573	322,478	288,460	242,177	297,030	318,259	21,229	7.15%
54132	Part Time Labor	-	-	-	8,100	22,200	27,200	5,000	22.52%
54150	Overtime	13,806	6,512	10,768	4,527	18,720	18,000	(720)	-3.85%
54160	Holiday Pay	-	119	283	36	-	-	-	#DIV/0!
54210	Health Insurance	139,606	158,289	114,253	167,691	115,800	146,681	30,881	26.67%
54215	Empl Portion Health Ins	(30,550)	(31,369)	(28,977)	(33,301)	(29,620)	-34,881	(5,261)	17.76%
54220	Dental Insurance	4,035	4,373	-	-	3,065	-	(3,065)	-100.00%
54230	Life Insurance	1,948	2,347	1,983	1,994	730	862	132	18.04%
54235	Insurance - Voluntary Vision	(1,482)	(1,548)	(1,880)	(2,042)	-	-	-	#DIV/0!
54240	Wellness Program	328	706	-	-	880	882	2	0.25%
TOTAL PERSONNEL SERVICES		460,489	499,748	487,238	427,429	513,515	534,647	21,132	4.12%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: STREET**

CONTRACTUAL SERVICES

DEPT. HEAD: Wilson

ACCT.: 001-53

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
55110	Building Maintenance	-	-	19,118	55,815	45,000	75,000	30,000	66.67%
55120	Vehicle Maintenance	24,060	32,862	32,675	34,749	65,000	50,000	(15,000)	-23.08%
55125	Street/Traffic Light Maintenance	8,861	13,606	566	1,013	10,000	15,000	5,000	50.00%
55130	Equipment Maintenance	5,169	12,710	23,298	16,183	30,000	30,000	-	0.00%
55140	Maintenance Trees	33,300	27,050	27,370	44,485	40,000	55,000	15,000	37.50%
55170	Utilities	15,677	18,137	18,845	12,981	13,000	18,960	5,960	45.85%
55175	Street Lighting	65,909	83,185	89,317	65,620	110,000	110,000	-	0.00%
55176	Telecom	4,649	4,886	6,249	12,982	7,740	18,660	10,920	141.09%
55190	Rental	1,402	363	7,565	-	17,500	10,000	(7,500)	-42.86%
55220	Training	-	-	195	-	500	500	-	0.00%
55390	Other Contractual Services	26,095	17,490	54,192	10,816	46,590	17,810	(28,780)	-61.77%
TOTAL CONTRACTUAL SERVICES		185,123	210,288	260,272	198,830	385,330	400,930	(14,400)	-3.74%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: STREET**

CAPITAL OUTLAY

DEPT. HEAD: Wilson

ACCT.: 001-53

		Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
58100	Vehicles		90,010	55,401	55,688	859,058	782,135	519,000	(263,135)	-33.64%
58200	Equipment & Improvements	Loan Payment on	21,925	113,183	154,462	17,700	2,515,000	2,818,000	303,000	12.05%
TOTAL CAPITAL OUTLAY			111,935	168,584	210,150	876,758	3,297,135	3,337,000	39,865	1.21%

**BUDGET WORKSHEET
SALARIES SUPERVISION 54110**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

EMPLOYEE'S NAME	FY26 BASE SALARY	% OF ANNUAL COSTS	FY27 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Dash Wilson	83,752	33%	88,777	29,296		29,296
Scott Cox	81,041	33%	85,903	28,348		28,348
SALARIES SUPERVISION 54110			TOTAL	57,644	0	57,644

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

EMPLOYEE'S NAME	FY26 BASE SALARY	OTHER	FY27 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Cory Rodden**			71,952	71,952		71,952
*** Multiple Department Split						-51,805
Nancy Mackey* - Adm	59,407		61,486	61,486		61,486
*** Multiple Department Split						-46,115
Scottie McCoy	68,751		71,157	71,157		71,157
Timothy Rumler	68,143		70,528	70,528		70,528
Logan Anderson	68,143		70,528	70,528		70,528
Jacob Nesbitt	68,143		70,528	70,528		70,528
LABOR 54130			TOTAL	416,179	0	318,259

**BUDGET WORKSHEET
PART TIME LABOR 54132**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

EMPLOYEE'S NAME				ANNUAL COST	OTHER/SPLIT	NET REQUEST
Summer Labor				20,000		20,000
Part-time labor for Leaf Program				7,200		7,200
PART TIME LABOR 54132			TOTAL	27,200	0	27,200

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

EMPLOYEE'S NAME				ANNUAL COST	OTHER/SPLIT	NET REQUEST
Cory Rodden				18,000		18,000
Jacob Nesbitt						
Scottie McCoy						
Timothy Rumler						
Logan Anderson						
OVERTIME 54150			TOTAL	18,000	0	18,000

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	1.83	14,957	27,372		27,372
Employee & Spouse	E+S	0	31,036	0		0
Employee & Children	E+C	3	30,208	90,624		90,624
Family	Family	0.61	46,287	28,235		28,235
Employee only (HDHP)	E (HDHP)	0	13,869	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	28,779	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	28,011	0		0
Family (HDHP)	Family (HDHP)	0	42,920	0		0
Employee opt opt	\$450.00 qtrly	1	1,800	1,800		0
Spousal opt out	\$450.00 qtrly	0.25	1,800	450		450
HEALTH INSURANCE 54210			TOTAL	148,481	0	146,681

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	1.83	-3,567	-6,527		-6,527
Employee & Spouse	E+S	0	-7,400	0		0
Employee & Children	E+C	3	-7,206	-21,619		-21,619
Family	Family	0.61	-11,042	-6,735		-6,735
Employee only (HDHP)	E (HDHP)	0	-3,302	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-6,852	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-6,669	0		0
Family (HDHP)	Family (HDHP)	0	-10,219	0		0
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)				TOTAL	-34,881	0
						-34,881

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employees		6.44	110	711		711
Dependents		6.44	23	151		151
LIFE INSURANCE 54230			TOTAL	862	0	862

**BUDGET WORKSHEET
PERSONNEL SERVICES - WELLNESS PROGRAM 54240**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Wellness Benefit		3.25	200	650		650
Wellness - Screening		3.25	71	232		232
WELLNESS PROGRAM 54240			TOTAL	882	0	882

**BUDGET WORKSHEET
BUILDING MAINT 55110**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Building Repairs to Ave F Building				75,000		75,000
BUILDING MAINT 55110			TOTAL	75,000		75,000

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Vehicle Repairs				50,000		50,000
VEHICLE MAINT 55120			TOTAL	50,000		50,000

BUDGET WORKSHEET
STREET/TRAFFICE LIGHT MAINTENANCE 55125

DEPARTMENT: STREET		DEPT. HEAD: Wilson		ACCT.: 001-53		
DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Repairs to Lights (partially reimbursed by State)				15,000		15,000
Laser Electric						
STREET/TRAFFICE LIGHT MAINTENANCE 55125			TOTAL	15,000		15,000

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Equipment Repairs				30,000		30,000
EQUIPMENT MAINT 55130			TOTAL	30,000		30,000

**BUDGET WORKSHEET
MAINTENANCE TREES 55140**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Tree Maintenance				55,000		55,000
MAINTENANCE TREES 55140			TOTAL	55,000		55,000

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
520 W Locust electric		12	450	5,400		5,400
520 W Locust gas		12	900	10,800		10,800
522 W Locust		12	100	1,200		1,200
123 Pine Gas		12	75	900		900
123 Pine Electric		12	55	660		660
UTILITIES 55170			TOTAL	18,960		18,960

**BUDGET WORKSHEET
STREET LIGHTING 55175**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Street/Traffic Lighting				120,000		110,000
STREET LIGHTING 55175			TOTAL	120,000		110,000

**BUDGET WORKSHEET
TELECOM 55176**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION	Per Month	Months	Locations	REQUEST	GRANT/ OTHER	NET REQUEST
Mid Century- landline phones	155	12		1,860		1,860
U.S Cellular- cell phones	350	12		4,200		4,200
Comcast- cable and internet for 520 & 522 Locust	525	12	2	12,600		12,600
TELECOM 55176			TOTAL	18,660		18,660

BUDGET WORKSHEET
RENTAL 55190

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Excavation Equipment Rental				10,000		10,000
RENTAL 55190			TOTAL	10,000		10,000

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Training for employees				500		500
TRAINING 55220			TOTAL	500		500

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Iwirc - Physicals/Idot Random Drug Draws (Cdl Employees)				500		500
Street Sweeper Maintenance Program				4,000		4,000
Street Light Repairs				5,500		5,500
Synergetic	310	12		3,720		3,720
Fleetio/Software for vehicles				1,700		1,700
Noregon/Software for vehicles				1,000		1,000
CDL reimbursements	7	70		490		490
Insect and Rodent Control	12	Monthly	75	900		900
OTHER CONTRACTUAL SERVICES 55390			TOTAL	17,810		17,810

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Sweeper Supplies			10,000	10,000		10,000
Filters For All Trucks/Heavy Equipment			4,000	4,000		4,000
Fasteners			1,500	1,500		1,500
Batteries			1,200	1,200		1,200
Tires/Tires For Wheel Loader			20,000	20,000		20,000
Snow Blades			4,000	4,000		4,000
Casters			3,000	3,000		3,000
Bulk Salt	600	95.00	57,000	57,000		57,000
Street Paint			8,000	8,000		8,000
Cold Patch			12,000	12,000		12,000
Buck Shot/ Rock/Concrete			36,000	36,000		36,000
Barricades & Signs			15,000	15,000		15,000
Street Signs & Posts			15,000	15,000		15,000
Calcium Chloride			8,000	8,000		8,000
Protective Clothing			8,000	8,000		8,000
Street Sweepings Discharge			10,000	10,000		10,000
OPERATING SUPPLIES 56130			TOTAL	212,700		212,700

**BUDGET WORKSHEET
OTHER SUPPLIES 56140**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Mosquito Control			3,000	3,000		3,000
Ulv Machine Calibration						
Operator License						
Natural Pyrethrin - Pesticide						
OTHER SUPPLIES 56140			TOTAL	3,000		3,000

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Unleaded Gasoline		5,000	2.90	14,500		14,500
On-Road Diesel		8,000	3.20	25,600		25,600
Off-Road Diesel		2,400	2.70	6,480		6,480
Motor Oil	55 GAL	5	575	2,875		2,875
Transmission Oil		30	15	450		450
Antifreeze		30	15	450		450
Prices Per Lozier Oil Contract 2025						
MOTOR FUELS 56160			TOTAL	50,355		50,355

**BUDGET WORKSHEET
VEHICLES 58100**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION		QTY	BALANCE	REQUEST	GRANT/ OTHER	NET REQUEST
Bucket Truck				110,000		110,000
Dump Truck w/Trade In i4				250,000		250,000
Mowing Tractor				52,000		52,000
Mowing Tractor				52,000		52,000
Street Sweeper- loan payment				55,000		55,000
VEHICLES 58100			TOTAL	519,000		519,000

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: STREET

DEPT. HEAD: Wilson

ACCT.: 001-53

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
New Building/Demo		50%	5,500,000	2,750,000		2,750,000
125 X 170						
Second half in FY28						
Repairs to Upper Lake Road				25,000		25,000
Leaf Machine Payment				18,000		18,000
Sickle Attachment (Ventrac)				25,000		25,000
EQUIPMENT & IMPROVEMENTS 58200			TOTAL	2,818,000		2,818,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				54	Garbage					
				E54	Personnel Expenses					
10,306	44,807	54,380.00	0.00	54110	Salaries Supervision	0.00	57,645.00	58,730.00	0.00	0.00
300,405	251,298	347,340.00	0.00	54130	Labor	0.00	344,270.00	344,270.00	0.00	0.00
0	0	0.00	0.00	54132	Part time Labor	0.00	0.00	0.00	0.00	0.00
4,522	2,771	1,000.00	0.00	54150	Overtime	0.00	1,000.00	1,000.00	0.00	0.00
26	262	0.00	0.00	54160	Holiday Pay	0.00	0.00	0.00	0.00	0.00
55,924	72,335	42,105.00	0.00	54210	Health Insurance	0.00	56,895.00	56,895.00	0.00	0.00
(10,286)	(3,147)	-9,275.00	0.00	54215	Employee Portion Health Ins	0.00	-12,560.00	-12,560.00	0.00	0.00
0	0	850.00	0.00	54220	Dental Insurance	0.00	990.00	990.00	0.00	0.00
705	497	620.00	0.00	54230	Life Insurance	0.00	620.00	620.00	0.00	0.00
(378)	72	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	725.00	0.00	54240	Wellness Program	0.00	955.00	955.00	0.00	0.00
361,224	368,896	437,745	0		Personnel Expenses Totals:	0.00	449,815	450,900	0	0
				E55	Contractual Services					
13,298	50,091	35,000.00	0.00	55120	Vehicle Maintenance	0.00	35,000.00	35,000.00	0.00	0.00
0	0	0.00	0.00	55130	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00
197,774	228,629	264,955.00	0.00	55160	Landfill	0.00	272,460.00	272,460.00	0.00	0.00
1,431	168	0.00	0.00	55170	Utilities	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55176	Telecom Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55220	Training	0.00	0.00	0.00	0.00	0.00
0	0	500.00	0.00	55290	Training	0.00	500.00	500.00	0.00	0.00
3,243	4,329	5,875.00	0.00	55390	Other Contractual Services	0.00	8,395.00	8,395.00	0.00	0.00
215,746	283,217	306,330	0		Contractual Services Totals:	0.00	316,355	316,355	0	0
				E56	Commodities					
36,341	13,186	118,000.00	0.00	56120	Maintenance Supplies	0.00	118,000.00	118,000.00	0.00	0.00
11,304	34,287	0.00	0.00	56135	Operating Supplies - Garbage T	0.00	0.00	0.00	0.00	0.00
105,777	91,535	54,975.00	0.00	56160	Motor Fuels	0.00	52,705.00	52,705.00	0.00	0.00
153,423	139,008	172,975	0		Commodities Totals:	0.00	170,705	170,705	0	0
				E58	Capital Outlay					
0	0	0.00	0.00	58100	Vehicles	0.00	500,000.00	500,000.00	0.00	0.00
0	20,213	0.00	0.00	58200	Equipment & Improvements	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	82,800.00	0.00	58800	Garbage Depreciation	0.00	82,800.00	0.00	0.00	0.00
0	20,213	82,800	0		Capital Outlay Totals:	0.00	582,800	500,000	0	0
730,393	811,334	999,850	0		EXPENDITURES TOTALS:	0.00	1,519,675	1,437,960	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
730,393	811,334	999,850	0		DEPARTMENT EXPENSES	0.00	1,519,675	1,437,960	0	0
(730,393)	(811,334)	(999,850)	0		Garbage Totals:	0.00	(1,519,675)	(1,437,960)	0	0

GARBAGE DEPARTMENT
Budgeted Expenditures

Department Head: Dash Wilson

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	INCREASE/ (DECREASE)	Percent Change
Personnel Services	303,727	295,390	361,224	287,582	437,745	449,816	12,071	2.76%
Contractual Services	213,227	213,550	214,315	283,049	306,330	316,357	10,027	3.27%
Commodities & Oth. Oper	87,118	102,249	153,423	139,008	172,975	170,703	(2,272)	-1.31%
Total Operating Budget	604,072	611,189	728,962	709,639	917,050	936,876	19,826	2.16%
Capital/Depreciation	-	334,193	-	20,213	82,800	82,800	-	0.00%
Total Actual	604,072	945,382	728,962	729,852				
Original Budget	652,560	860,840	951,705	866,590	999,850	1,019,676	19,826	1.98%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: GARBAGE**

CONTRACTUAL SERVICES

DEPT. HEAD: Wilson

ACCT.: 001-54

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	INCREASE/ (DECREASE)	Percent Change
55120	Vehicle Maintenance	8,905	23,121	13,298	50,091	35,000	35,000	-	0%
55130	Equipment Maintenance	-	-	-	-	-	-	-	0%
55160	Landfill	203,698	185,963	197,774	228,629	264,955	272,462	7,507	3%
55290	Training	-	-	-	-	500	500	-	0%
55390	Other Contractual Services	624	4,467	3,243	4,329	5,875	8,395	2,520	43%
TOTAL CONTRACTUAL SERVICES		213,227	213,550	214,315	283,049	306,330	316,357	10,027	3.27%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: GARBAGE**

COMMODITIES & OTHER OPERATING

DEPT. HEAD: Wilson

ACCT.: 001-54

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	INCREASE/ (DECREASE)	Percent Change
56120	Maintenance Supplies	13,419	20,472	36,341	13,186	118,000	118,000	-	0%
56135	Operating Supplies - Garage	27,072	22,991	11,304	34,287	-	-	-	0%
56160	Motor Fuels	46,627	58,787	105,777	91,535	54,975	52,703	(2,272)	-4%
TOTAL COMMODITIES & OTHER OPERATING		87,118	102,249	153,423	139,008	172,975	170,703	(2,272)	-1.31%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: GARBAGE**

CAPITAL OUTLAY

DEPT. HEAD: Wilson

ACCT.: 001-54

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	INCREASE/ (DECREASE)	Percent Change
58100	Vehicles	-	334,193	-	-	-	500,000	500,000	#DIV/0!
58200	Equipment & Improvements	-	-	-	20,213	-	-	-	0%
58800	Garbage Depreciation (Moved to Savings)	-	-	-	-	82,800	82,800	-	0%
TOTAL CAPITAL OUTLAY		0	334,193	0	20,213	82,800	582,800	0	0%

**BUDGET WORKSHEET
SALARIES SUPERVISION 54110**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	% OF ANNUAL COSTS	FY27 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Dash Wilson	83,752	33%	88,777	29,296		29,296
Scott Cox	81,041	33%	85,903	28,348		28,348
SALARIES SUPERVISION 54110			TOTAL	57,644		57,644

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: GARBAGE		DEPT. HEAD: Wilson		ACCT.: 001-54		
EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FY27 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Kyle Bates	50,227		59,666	59,666		59,666
Gavin Eddy	61,061		63,198	63,198		63,198
Dane Watts	50,227		59,666	59,666		59,666
Conner Vaughn	68,143		70,528	70,528		70,528
New Employee	51,985		55,693	55,693		55,693
Nancy Mackey - Adm	59,407		61,486	61,486		61,486
*** Multiple Department Split						-46,115
City Mechanic			71,952	71,952		71,952
*** Multiple Department Split						-51,805
LABOR 54130			TOTAL	442,189		344,269

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FY27 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Kyle Bates						1,000
Gavin Eddy						
Dane Watts						
Conner Vaughn						
New Employee						
OVERTIME 54150			TOTAL			1,000

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	1.25	14,957	18,697		18,697
Employee & Spouse	E+S	0.00	31,036	0		0
Employee & Children	E+C	0	30,208	0		0
Family	Family	0.66	46,287	30,549		30,549
Employee only (HDHP)	E (HDHP)	0	13,869	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	28,779	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	28,011	0		0
Family (HDHP)	Family (HDHP)	0	42,920	0		0
Employee Opt Out (Nan)	\$450. qtrly	4.25	1,800	7,650		7,650
Spousal opt out	\$450. qtrly	0	1,800	0		0
HEALTH INSURANCE 54210			TOTAL	56,896		56,896

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)**

DEPARTMENT: GARBAGE		DEPT. HEAD: Wilson		ACCT.: 001-54		
EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	1.25	-3,739	-4,674		-4,674
Employee & Spouse	E+S	0	-7,759	0		0
Employee & Children	E+C	0	-7,552	0		0
Family	Family	0.66	-11,572	-7,637		-7,637
Employee only (HDHP)	E (HDHP)	0	-3,467	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-7,195	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-7,003	0		0
Family (HDHP)	Family (HDHP)	0	-10,730	0		0
Dental						
Employee only		1.25	-64	-80		-80
Employee & Spouse		0	-129	0		0
Employee & Children		0	-166	0		0
Family		0.66	-253	-167		-167
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)				TOTAL	-12,559	-12,559

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: GARBAGE		DEPT. HEAD: Wilson		ACCT.: 001-54		
EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only		1.25	257	322		322
Employee & Spouse		0	515	0		0
Employee & Children		0	666	0		0
Family		0.66	1,013	669		669
DENTAL INSURANCE 54220			TOTAL	990		990

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: GARBAGE DEPT. HEAD: Wilson ACCT.: 001-54

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only		4.86	110	537		537
Dependents		3.58	23	84		84
LIFE INSURANCE 54230			TOTAL	620		620

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Wellness Benefit		2.68	200	536		536
Wellness Screening		2.68	156	419		419
WELLNESS PROGRAM 54240			TOTAL	955		955

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Vehicle Maintenance				25,000		25,000
Outside Mechanic Work				10,000		10,000
VEHICLE MAINT 55120			TOTAL	35,000		35,000

**BUDGET WORKSHEET
LANDFILL 55160**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
	Tons					
Landfill Fees- tonage could be reduced with tote program	450	12	47.03	253,962		253,962
Dumpster Days cost 1 Week, Dumpsters				7,500		7,500
WIRC- Recycling Program - Fulton County Health Department				11,000		11,000
LANDFILL 55160			TOTAL	272,462		272,462

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Various				500		500
TRAINING 55220			TOTAL	500		500

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Springbrook Billing System				4,726		4,726
Springbrook PO Module				369		369
Synergetic		12	50	600		600
Fleetio/Software for vehicles				1,700		1,700
Noregon/Software for vehicles				1,000		1,000
OTHER CONTRACTUAL SERVICES 55390			TOTAL	8,395		8,395

BUDGET WORKSHEET
MAINTENANCE SUPPLIES 56120

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Filters, Hoses, Tires, Etc.				13,000		13,000
Protective Equipment				5,000		5,000
Totes				100,000		100,000
MAINTENANCE SUPPLIES 56120				118,000		118,000
			TOTAL			

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Diesel	16000	Gallon	3.16	50,528		50,528
Motor Oil	3	55-gallon	575	1,725		1,725
Transmission Fluid	10	Gallon	15	150		150
Antifreeze	20	Gallon	15	300		300
MOTOR FUELS 56160			TOTAL	52,703		52,703

**BUDGET WORKSHEET
VEHICLES 58100**

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Garbage Truck w/Trade in - 2 - 2019 Loadmasters		2	250,000	500,000		500,000
VEHICLES 58100			TOTAL	500,000	0	500,000

BUDGET WORKSHEET

Depreciation 58800

DEPARTMENT: GARBAGE

DEPT. HEAD: Wilson

ACCT.: 001-54

DESCRIPTION	Customers	Months	Depreciation	QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Depreciation	4600	12	1.5		6,900	82,800		82,800
Depreciation 58800					TOTAL	82,800		82,800

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				55	Buildings & Grounds					
				E54	Personnel Expenses					
10,119	44,807	54,380.00	0.00	54110	Salaries Supervision	0.00	57,645.00	58,730.00	0.00	0.00
113,868	121,025	126,960.00	0.00	54130	Labor	0.00	138,630.00	138,630.00	0.00	0.00
1,765	1,799	2,000.00	0.00	54150	Overtime	0.00	2,000.00	2,000.00	0.00	0.00
0	0	0.00	0.00	54160	Holiday Pay	0.00	0.00	0.00	0.00	0.00
39,528	44,737	57,320.00	0.00	54210	Health Insurance	0.00	76,545.00	76,545.00	0.00	0.00
(9,183)	(9,695)	-14,630.00	0.00	54215	Employee Portion Health Ins	0.00	-19,495.00	-19,495.00	0.00	0.00
0	0	1,190.00	0.00	54220	Dental Insurance	0.00	1,440.00	1,440.00	0.00	0.00
304	315	355.00	0.00	54230	Life Insurance	0.00	355.00	355.00	0.00	0.00
(198)	(193)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	875.00	0.00	54240	Wellness Program	0.00	950.00	950.00	0.00	0.00
156,203	202,795	228,450	0		Personnel Expenses Totals:	0.00	258,070	259,155	0	0
				E55	Contractual Services					
12,189	15,714	26,750.00	0.00	55110	Building Maintenance	0.00	26,750.00	26,750.00	0.00	0.00
1,221	494	2,000.00	0.00	55120	Vehicle Maintenance	0.00	2,000.00	2,000.00	0.00	0.00
454	318	2,500.00	0.00	55130	Equipment Maintenance	0.00	2,500.00	2,500.00	0.00	0.00
2,086	1,952	6,600.00	0.00	55170	Utilities	0.00	6,420.00	6,420.00	0.00	0.00
1,626	1,191	1,500.00	0.00	55176	Telecom Services	0.00	720.00	720.00	0.00	0.00
0	0	0.00	0.00	55190	Rental	0.00	0.00	0.00	0.00	0.00
0	0	500.00	0.00	55220	Training	0.00	500.00	500.00	0.00	0.00
6,300	135,328	50,000.00	0.00	55370	Demolition Expenses	0.00	50,000.00	50,000.00	0.00	0.00
6,795	5,901	9,610.00	0.00	55390	Other Contractual Services	0.00	9,945.00	9,945.00	0.00	0.00
30,672	160,896	99,460	0		Contractual Services Totals:	0.00	98,835	98,835	0	0
				E56	Commodities					
13,947	9,505	17,000.00	0.00	56120	Maintenance Supplies	0.00	17,000.00	17,000.00	0.00	0.00
649	0	0.00	0.00	56130	Operating Supplies	0.00	0.00	0.00	0.00	0.00
895	1,336	1,815.00	0.00	56160	Motor Fuels	0.00	1,750.00	1,750.00	0.00	0.00
15,491	10,841	18,815	0		Commodities Totals:	0.00	18,750	18,750	0	0
				E58	Capital Outlay					
41,788	135,092	599,000.00	0.00	58200	Equipment & Improvements	0.00	526,525.00	526,525.00	0.00	0.00
41,788	135,092	599,000	0		Capital Outlay Totals:	0.00	526,525	526,525	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
244,154	509,625	945,725	0		EXPENDITURES TOTALS:	0.00	902,180	903,265	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
244,154	509,625	945,725	0		DEPARTMENT EXPENSES	0.00	902,180	903,265	0	0
(244,154)	(509,625)	(945,725)	0		Buildings & Grounds Totals:	0.00	(902,180)	(903,265)	0	0

BUILDINGS & GROUNDS

Budgeted Expenditures

Department Head: Dash Wilson

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
Personnel Services	110,819	163,782	156,203	198,583	228,450	258,067	29,617	12.96%
Contractual Services	12,584	185,758	30,672	193,300	99,460	98,834	(626)	-0.63%
Commodities & Oth. Oper	12,352	13,426	15,491	18,870	18,815	18,749	(66)	-0.35%
Total Operating Budget	135,754	362,966	202,366	410,753	346,725	375,651	28,926	8.34%
Capital	0	78,856	41,788	135,000	599,000	526,527	(72,473)	-12.10%
Total Budget	135,754	441,822	244,154	545,753				
Original Budget	257,720	372,745	595,145	446,420	945,725	902,178	(43,547)	-4.60%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Buildings & Grounds

PERSONNEL SERVICES

Dept Head: Dash Wilson

ACCT.: 001-55

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
54110	Salaries Supervision	26,293	29,573	10,119	31,458	54,380	57,644	3,264	6.00%
54130	Labor	64,768	106,341	113,868	121,410	126,960	138,631	11,671	9.19%
54150	Overtime	2,626	1,558	1,765	2,000	2,000	2,000	-	0.00%
54160	Holiday Pay	-	120	-	-	-	-	-	#DIV/0!
54210	Health Insurance	21,535	32,900	39,528	55,780	57,320	76,543	19,223	33.54%
54215	Empl Portion Health Ins	(5,168)	(7,887)	(9,183)	(14,260)	(14,630)	(19,496)	(4,866)	33.26%
54220	Dental Insurance	547	816	-	1,255	1,190	1,441	251	21.07%
54230	Life Insurance	188	376	304	310	355	356	1	0.26%
54235	Insurance - Voluntary Vision	(131)	(201)	(198)	-	-	-	-	#DIV/0!
54240	Wellness Program	163	186	-	630	875	948	73	8.30%
TOTAL PERSONNEL SERVICES		110,819	163,782	156,203	198,583	228,450	258,067	29,617	12.96%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Buildings & Grounds

CONTRACTUAL SERVICES

Dept Head: Dash Wilson

ACCT.: 001-55

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
55110	Building Maintenance	6,229	11,956	12,189	25,750	26,750	26,750	-	0.00%
55120	Vehicle Maintenance	669	1,026	1,221	2,000	2,000	2,000	-	0.00%
55130	Equipment Maintenance	48	-	454	2,500	2,500	2,500	-	0.00%
55170	Utilities	2,198	2,448	2,086	3,600	6,600	6,420	(180)	-2.73%
55176	Telecom	465	1,122	1,626	1,020	1,500	720	(780)	-52.00%
55220	Training	-	-	-	500	500	500	-	0.00%
55370	Demolition Expenses	-	165,850	6,300	150,000	50,000	50,000	-	0.00%
55390	Other Contractual Services	2,975	3,356	6,795	7,930	9,610	9,944	334	3.48%
TOTAL CONTRACTUAL SERVICES		12,584	185,758	30,672	193,300	99,460	98,834	(626)	-0.63%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Buildings & Grounds

COMMODITIES & OTHER OPERATING Dept Head: Dash Wilson

ACCT.: 001-55

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
56120	Maintenance Supplies	11,207	12,118	13,947	17,000	17,000	17,000	-	0.00%
56130	Operating Supplies	-	439	649	-	-	-	-	#DIV/0!
56160	Motor Fuels	1,144	869	895	1,870	1,815	1,749	(66)	-3.62%
TOTAL COMMODITIES & OTHER OPERATING		12,352	13,426	15,491	18,870	18,815	18,749	(66)	-0.35%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Buildings & Grounds

CAPITAL OUTLAY

Dept Head: Dash Wilson

ACCT.: 001-55

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
58200	Equipment & Improvements	-	78,856	41,788	135,000	599,000	526,527	(72,473)	-12.10%
TOTAL CAPITAL OUTLAY		-	78,856	41,788	135,000	599,000	526,527	(72,473)	-12.10%

**BUDGET WORKSHEET
SALARIES SUPERVISION 54110**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	% OF ANNUAL COSTS	FY27 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Dash Wilson	83,752	33%	88,777	29,296		29,296
Scott Cox	81,041	33%	85,903	28,348		28,348
SALARIES SUPERVISION 54110				57,644		57,644

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: Buildings & Grounds		DEPT. HEAD: Wilson		ACCT.: 001-55		
EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FY27 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Marshall Black	70,050		72,502	72,502		72,502
Hanna Hardin	63,892		66,129	66,129		66,129
TOTAL				138,631		138,631

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

EMPLOYEE'S NAME				ANNUAL COST	OTHER/SPLIT	NET REQUEST
Marshall Black	50.52					
Hanna Hardin	46.08					
						2,000
OVERTIME 54150			TOTAL			2,000

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Wellness Screening Costs						
Employee only	E	1	14,957	14,957		14,957
Employee & Spouse	E+S	1	31,036	31,036		31,036
Employee & Children	E+C	0	30,208	0		0
Family	Family	0.66	46,287	30,549		30,549
Employee only (HDHP)	E (HDHP)	0	13,869	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	28,779	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	28,011	0		0
Family (HDHP)	Family (HDHP)	0	42,920	0		0
Employee opt out	\$450.00 Qtrly	0	1,800	0		0
Spousal opt out	\$450.00 Qtrly	0	1,800	0		0
HEALTH INSURANCE 54210			TOTAL	76,543		76,543

BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)

DEPARTMENT: Buildings & Grounds		DEPT. HEAD: Wilson		ACCT.: 001-55		
	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	1	-3,739	-3,739		-3,739
Employee & Spouse	E+S	1	-7,759	-7,759		-7,759
Employee & Children	E+C	0	-7,552	0		0
Family	Family	0.66	-11,572	-7,637		-7,637
Employee only (HDHP)	E (HDHP)	0	-3,467	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-7,195	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-7,003	0		0
Family (HDHP)	Family (HDHP)	0	-10,730	0		0
Dental						
Employee only		1	-64	-64		-64
Employee & Spouse		1	-129	-129		-129
Employee & Children		0	-166	0		0
Family		0.66	-253	-167		-167
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)			TOTAL	-19,496		-19,496

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only		1	257	257		257
Employee & Spouse		1	515	515		515
Employee & Children		0	666	0		0
Family		0.66	1,013	669		669
DENTAL INSURANCE 54220			TOTAL	1,441		1,441

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only		2.66	110	294		294
Dependents		2.66	23	62		62
LIFE INSURANCE 54230			TOTAL	356		356

**BUDGET WORKSHEET
PERSONNEL SERVICES - WELLNESS PROGRAM 54240**

DEPARTMENT: Buildings & Grounds DEPT. HEAD: Wilson ACCT.: 001-55

DESCRIPTION	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Wellness Benefit	2.66	200	532		532
Wellness Screening	2.66	156	416		416
WELLNESS PROGRAM 54240		TOTAL	948		948

**BUDGET WORKSHEET
BLDG MAINTENANCE 55110**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Maintenance To City Hall & Accessory Bldgs.				25,000		25,000
Aeration Jones Park				750		750
Maintenance to Opera House Park				1,000		1000
BLDG MAINTENANCE 55110				26,750		26,750

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
General Maintenance To Vehicles				2,000		2,000
VEHICLE MAINT 55120			TOTAL	2,000		2,000

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
General Maintenance For Equipment				2,500		2,500
EQUIPMENT MAINT 55130			TOTAL	2,500		2,500

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
210 Ave F	225	12		2,700		2,700
Jones Park Electric	60	12		720		720
Opera House Park	250	12		3,000		3,000
UTILITIES 55170			TOTAL	6,420		6,420

**BUDGET WORKSHEET
TELECOM 55176**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
US Cellular- Cell phones	60	12	720	720		720
TELECOM 55176			TOTAL	720		720

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Various				500		500
TRAINING 55220			TOTAL	500		500

**BUDGET WORKSHEET
DEMOLITION EXPENSES 55370**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Potential for Commercial Demolition				50,000		50,000
DEMOLITION EXPENSES 55370			TOTAL	50,000		50,000

**BUDGET WORKSHEET
OTHER CONTRACTUAL 55390**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
TK Elevator Maintenance- Service Contract				4,000		4,000
Verdin Clock Tower Maintenance				895		895
Synergetic		12	25	300		300
Springbrook PO Module				369		369
American Pest -City Hall, 520 and 522 W Locust, 210 Avenue F	12		115	1,380		1,380
Cintas-Mats/Soap/Towels/Tp	12	Monthly	225	2,700		2,700
Opera House Park Plaza irrigation system annual maintenance				300		300
OTHER CONTRACTUAL 55390			TOTAL	9,944		9,944

BUDGET WORKSHEET
MAINTENANCE SUPPLIES 56120

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Maintenance/Cleaning Supplies				15,000		15,000
Paint				2,000		2,000
MAINTENANCE SUPPLIES 56120			TOTAL	17,000		17,000

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Gasoline		625	2.80	1,749		1,749
MOTOR FUELS 56160			TOTAL	1,749		1,749

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: Buildings & Grounds

DEPT. HEAD: Wilson

ACCT.: 001-55

DESCRIPTION	QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Odd fellows improvements & mold removal			150,000		150,000
Elevator Upgrade remaining work			121,527		121,527
Depot small lot improvement			25,000		25,000
Depot parking lot improvement, signage, entryway 1/2			75,000		75,000
City Hall ADA/electrical upgrades			50,000		50,000
HVAC Upgrade - multi-year plan			30,000		30,000
Cardosi building improvements			25,000		25,000
Paint, flooring, lighting for City Hall			25,000		25,000
City Hall parking lot sealing			25,000		25,000
EQUIPMENT & IMPROVEMENTS 58200		TOTAL	526,527		526,527

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11,930,888	14,273,511	13,347,010	0		FUND REVENUES	0.00	15,960,965	15,960,965	0	0
10,917,269	13,494,044	16,498,026	0		FUND EXPENSES	0.00	18,300,545	18,234,660	0	0
1,013,619	779,467	(3,151,016)	0		General Fund Totals:	0.00	(2,339,580)	(2,273,695)	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	010 F35 35000	Hotel/Motel Tax Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
43,629	96,327	75,000.00	0.00	R41 41400	County Revenue Hotel/Motel Tax	0.00	96,000.00	96,000.00	0.00	0.00
43,629	96,327	75,000	0		County Revenue Totals:	0.00	96,000	96,000	0	0
4,070	3,767	5,000.00	0.00	R48 48900	Miscellaneous Income Miscellaneous Income	0.00	55,000.00	5,000.00	0.00	0.00
4,070	3,767	5,000	0		Miscellaneous Income Totals:	0.00	55,000	5,000	0	0
47,699	100,093	80,000	0		REVENUES TOTALS:	0.00	151,000	101,000	0	0
0	0	0.00	0.00	E55 55390	Contractual Services Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E56 56130	Commodities Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Commodities Totals:	0.00	0	0	0	0
55,000	55,000	65,000.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expenses	0.00	65,000.00	65,000.00	0.00	0.00
55,000	55,000	65,000	0		Miscellaneous Expenses Totals:	0.00	65,000	65,000	0	0
55,000	55,000	65,000	0		EXPENDITURES TOTALS:	0.00	65,000	65,000	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
47,699	100,093	80,000	0		FUND REVENUES	0.00	151,000	101,000	0	0
55,000	55,000	65,000	0		FUND EXPENSES	0.00	65,000	65,000	0	0
(7,301)	45,093	15,000	0		Hotel/Motel Tax Totals:	0.00	86,000	36,000	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES**DEPARTMENT: Hotel Motel Tax****ACCT: 010-00**

010-00		Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41400	Hotel/Motel Tax		61,654	58,517	43,629	96,327	75,000	96,000	21,000	28.00%
48900	Miscellaneous Income		-	5,108	4,070	3,767	5,000	55,000	50,000	1000.00%
55390	Other Contractual Services		-	-	-	-	-	-	-	#DIV/0!
56130	Operating Supplies		10,200	-	-	-	-	-	-	#DIV/0!
57910	Miscellaneous Expenses		40,000	(41,250)	(55,000)	(55,000)	65,000	65,000	-	0.00%
			11,454	104,875	102,699	155,093	15,000	86,000	71,000	473.33%

BUDGET WORKSHEET
Hotel/Motel Tax 41400

DEPARTMENT: Hotel/Motel Fund

ACCT: 010-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Harvester Inn						
Canton Inn						
Hertitage Grand Inn						
Econolodge						
Air BnBs - collection to begin						
		12	8,000	96,000		96,000
Hotel/Motel Tax 41400			TOTAL	96,000		96,000

BUDGET WORKSHEET
Miscellaneous Income 48900

DEPARTMENT: Hotel/Motel Fund **ACCT: 010-00**

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Donations from local businesses for fireworks			5,000	5,000		5,000
Canton Historical Arts Alliance				50,000		50,000
Miscellaneous Income 48900			TOTAL	55,000		55,000

BUDGET WORKSHEET
Miscellaneous Expense 57910

DEPARTMENT: Hotel/Motel Fund

ACCT: 010-00

DESCRIPTION			UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
SRPED Request:						
Events: Canton Main Street & Chamber of Comemerece (Cruise In, Holiday Light Show, Art on Main, Scenic Drive,etc.)						17,000
Canton Branding Campagin						5,000
Canton Tourism - Discover Peoria CVB						5,000
Tourism & Marketing Salary Release						17,500
Illinois River Road National Scenic Byway--General support						2,000
Print Production (Guides, Maps, Rack Cards, Magazine Advertising, etc. for Canton)						1,000
Digital Marketing (Digital ads and commercials for Canton tourism & local businesses)						10,000
Webhosting Fee for www.cantonillinois.org						1,500
Event or Location Marketing Grants (examples: Cemetery Walk, Snowmans Reindeer Farm, etc.)						6,000
Miscellaneous Expense 57910				TOTAL		65,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	020 F35 35000	Worker's Compensation Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
256,275	212,342	237,000.00	0.00	R41 41100	County Revenue Property Tax	0.00	380,000.00	380,000.00	0.00	0.00
256,275	212,342	237,000	0		County Revenue Totals:	0.00	380,000	380,000	0	0
19,870	46,280	10,000.00	0.00	R47 47000	Miscellaneous Reimbursements WC Misc Reimbursements	0.00	10,000.00	10,000.00	0.00	0.00
19,870	46,280	10,000	0		Miscellaneous Reimbursements Tot	0.00	10,000	10,000	0	0
0	0	0.00	0.00	R49 49001	Transfer In Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
276,145	258,623	247,000	0		REVENUES TOTALS:	0.00	390,000	390,000	0	0
228,071	379,359	258,395.00	0.00	E55 55180	Contractual Services Insurance	0.00	333,820.00	333,820.00	0.00	0.00
228,071	379,359	258,395	0		Contractual Services Totals:	0.00	333,820	333,820	0	0
228,071	379,359	258,395	0		EXPENDITURES TOTALS:	0.00	333,820	333,820	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
276,145	258,623	247,000	0		FUND REVENUES	0.00	390,000	390,000	0	0
228,071	379,359	258,395	0		FUND EXPENSES	0.00	333,820	333,820	0	0
48,074	(120,736)	(11,395)	0		Worker's Compensation Totals:	0.00	56,180	56,180	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Worker's Compensation

ACCT: 020-00

020-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax	231,271	254,246	256,275	212,342	237,000	380,000	143,000	60.34%
47000	WC Misc Rembursements	-	-	19,870	46,280	10,000	10,000	-	0.00%
49001	Transfer from General Fund	-	-	-	-	-	-	-	#DIV/0!
55180	Insurance	178,564	(256,641)	(228,071)	(379,359)	258,395	333,818	75,423	29.19%
		52,707	510,887	504,216	637,982	(11,395)	56,182	67,577	-593.04%

BUDGET WORKSHEET

Property Tax 41100

DEPARTMENT: Worker's Compensation

ACCT: 020-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Property Tax per levy				380,000		380,000
Property Tax 41100			TOTAL	380,000		380,000

BUDGET WORKSHEET
Miscellaneous Income 48900

DEPARTMENT: Worker's Compensation

ACCT: 020-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Based on WC claims, varies widely			10,000	10,000		10,000
Miscellaneous Income 48900			TOTAL	10,000		10,000

BUDGET WORKSHEET
Insurance 55180

DEPARTMENT: Worker's Compensation

ACCT: 020-00

DESCRIPTION		FY25	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Estimated premiums - 10% increase overFY25		303,471		333,818		333,818
Insurance 55180			TOTAL	333,818	0	333,818

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	030 F35 35000	Liability Insurance Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
214,046	358,127	450,000.00	0.00	R41 41100	County Revenue Property Tax	0.00	450,000.00	450,000.00	0.00	0.00
214,046	358,127	450,000	0		County Revenue Totals:	0.00	450,000	450,000	0	0
0	0	0.00	0.00	R48 48900	Miscellaneous Income Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
214,046	358,127	450,000	0		REVENUES TOTALS:	0.00	450,000	450,000	0	0
385,803	420,072	445,665.00	0.00	E55 55180	Contractual Services Insurance	0.00	456,915.00	456,915.00	0.00	0.00
385,803	420,072	445,665	0		Contractual Services Totals:	0.00	456,915	456,915	0	0
385,803	420,072	445,665	0		EXPENDITURES TOTALS:	0.00	456,915	456,915	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
214,046	358,127	450,000	0		FUND REVENUES	0.00	450,000	450,000	0	0
385,803	420,072	445,665	0		FUND EXPENSES	0.00	456,915	456,915	0	0
(171,757)	(61,945)	4,335	0		Liability Insurance Totals:	0.00	(6,915)	(6,915)	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES**DEPARTMENT: Tort Liability****ACCT: 030-00**

030-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax	209,719	220,646	214,046	358,127	450,000	450,000	-	0.00%
55180	Insurance	261,312	(287,320)	(385,803)	(420,072)	445,665	456,917	11,252	2.52%
								-	#DIV/0!
		(51,593)	507,966	599,849	778,199	4,335	(6,917)	(11,252)	-259.56%

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: Tort Liability Fund

ACCT: 030-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Property Tax per levy				450,000		450,000
Property Tax 41100			TOTAL	450,000		450,000

BUDGET WORKSHEET

Insurance 55180

DEPARTMENT: Tort Liability Fund

ACCT: 030-00

DESCRIPTION		FY25	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Estimated premiums - 10% increase overFY25		415,379		456,917		456,917
Insurance 55180			TOTAL	456,917	0	456,917

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	040 F35 35000	State Unemployment Insurance Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
19,722	19,582	20,900.00	0.00	R41 41100	County Revenue Property Tax	0.00	20,000.00	20,000.00	0.00	0.00
19,722	19,582	20,900	0		County Revenue Totals:	0.00	20,000	20,000	0	0
0	0	0.00	0.00	R48 48900	Miscellaneous Income Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
2,047	0	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	2,960	6,685.00	0.00	49300	Transfer from Water/Sewer	0.00	6,335.00	6,335.00	0.00	0.00
0	0	0.00	0.00	49310	Transfer from Lake	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49370	Transfer from Cemetery	0.00	0.00	0.00	0.00	0.00
2,047	2,960	6,685	0		Transfer In Totals:	0.00	6,335	6,335	0	0
21,769	22,542	27,585	0		REVENUES TOTALS:	0.00	26,335	26,335	0	0
12,988	17,911	19,645.00	0.00	E55 55180	Contractual Services Insurance	0.00	24,540.00	24,540.00	0.00	0.00
12,988	17,911	19,645	0		Contractual Services Totals:	0.00	24,540	24,540	0	0
12,988	17,911	19,645	0		EXPENDITURES TOTALS:	0.00	24,540	24,540	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
21,769	22,542	27,585	0		FUND REVENUES	0.00	26,335	26,335	0	0
12,988	17,911	19,645	0		FUND EXPENSES	0.00	24,540	24,540	0	0
8,781	4,631	7,940	0		State Unemployment Insurance Tot:	0.00	1,795	1,795	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES**DEPARTMENT: State Unemployment Insurance Fund****ACCT: 040-00**

040-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax	17,449	20,086	19,722	19,582	20,900	20,000	(900)	-4.31%
49300	Transfer from Water Sewer	4,060	-	-	2,960	6,685	6,335	(350)	-5.24%
55180	Insurance	12,233	(12,427)	(12,988)	(17,911)	19,645	24,541	4,896	24.92%
		9,276	32,513	32,709	40,454	7,940	1,794	(6,146)	-77.40%

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: State Unemployment Insu

ACCT: 040-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Property Tax per levy				20,000		20,000
Property Tax 41100			TOTAL	20,000		20,000

BUDGET WORKSHEET
Transfer from Water Sewer 49300

DEPARTMENT: State Unemployment Insurance Fund		ACCT: 040-00				
DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Water Sewer Employees	1.45%	27.25	14,250	5,631		5,631
Summer Help		6	67,080	704		704
Transfer from Water Sewer 49300			TOTAL	6,335		6,335

BUDGET WORKSHEET

Insurance 55180

DEPARTMENT: State Unemployment Insurance Fund

ACCT: 040-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Total Full time Employees	1.45%	112	14,250	23,142		23,142
Additional Summer help		9	65,258	946		946
Council people		8	31,200	452		452
Insurance 55180			TOTAL	24,541	0	24,541

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	050 F35 35000	Video Gaming Tax Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
231,473	264,738	240,000.00	0.00	R44 44170	State Revenue Video Gaming Tax	0.00	276,000.00	276,000.00	0.00	0.00
231,473	264,738	240,000	0		State Revenue Totals:	0.00	276,000	276,000	0	0
0	0	0.00	0.00	R46 47140	Service Fees Gaming Proceeds	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Service Fees Totals:	0.00	0	0	0	0
231,473	264,738	240,000	0		REVENUES TOTALS:	0.00	276,000	276,000	0	0
0	0	0.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E59 59000	Transfer Out Transfer Out	0.00	0.00	0.00	0.00	0.00
76,386	94,443	79,200.00	0.00	59051	Transfer to Demolition Fund	0.00	91,080.00	91,080.00	0.00	0.00
78,701	97,304	81,600.00	0.00	59052	Transfer to Sidewalk Fund	0.00	93,840.00	93,840.00	0.00	0.00
76,386	94,443	79,200.00	0.00	59370	Transfer to Cemetery	0.00	91,080.00	91,080.00	0.00	0.00
231,473	286,190	240,000	0		Transfer Out Totals:	0.00	276,000	276,000	0	0
231,473	286,190	240,000	0		EXPENDITURES TOTALS:	0.00	276,000	276,000	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
231,473	264,738	240,000	0		FUND REVENUES	0.00	276,000	276,000	0	0
231,473	286,190	240,000	0		FUND EXPENSES	0.00	276,000	276,000	0	0
0	(21,452)	0	0		Video Gaming Tax Totals:	0.00	0	0	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Video Gaming Fund

ACCT: 050-00

050-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
44170	Video Gaming Tax	198,614	196,300	231,473	264,738	240,000	276,000	36,000	15.00%
59051	Transfer to Demolition Fund	67,186	(64,779)	(76,386)	(94,443)	79,200	91,080	11,880	15.00%
59052	Transfer to Sidewalk Fund	65,886	(66,742)	(78,701)	(97,304)	81,600	93,840	12,240	15.00%
59370	Transfer to Cemetery	65,543	(64,779)	(76,386)	(94,443)	79,200	91,080	11,880	15.00%
		-	392,600	462,946	550,928	-	-	-	#DIV/0!

BUDGET WORKSHEET
Video Gaming Tax 44170

DEPARTMENT: Video Gaming Fund

ACCT: 050-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Monthly receipts from State Comptroller		12	23,000	276,000		276,000
Video Gaming Tax 44170			TOTAL	276,000		276,000

BUDGET WORKSHEET
Transfer to Demolition Fund 59051

DEPARTMENT: Video Gaming Fund

ACCT: 050-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Per Ordinance	33%	12	23,000	91,080		91,080
Transfer to Demolition Fund 59051			TOTAL	91,080		91,080

BUDGET WORKSHEET
Transfer to Sidewalk Fund 59052

DEPARTMENT: Video Gaming Fund

ACCT: 050-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Per Ordinance	34%	12	23,000	93,840		93,840
Transfer to Sidewalk Fund 59052			TOTAL	93,840	0	93,840

BUDGET WORKSHEET
Transfer to Cemetery 59370

DEPARTMENT: Video Gaming Fund

ACCT: 050-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Per Ordinance	33%	12	23,000	91,080		91,080
Transfer to Cemetery 59370			TOTAL	91,080	0	91,080

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				051	Demolition					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfer In	0.00	0.00	0.00	0.00	0.00
78,701	97,304	79,200.00	0.00	49050	Transfer from Gaming Fund	0.00	91,080.00	91,080.00	0.00	0.00
78,701	97,304	79,200	0		Transfer In Totals:	0.00	91,080	91,080	0	0
78,701	97,304	79,200	0		REVENUES TOTALS:	0.00	91,080	91,080	0	0
				E55	Contractual Services					
6,100	19,194	54,000.00	0.00	55370	Demolition Expenses	0.00	200,000.00	200,000.00	0.00	0.00
6,100	19,194	54,000	0		Contractual Services Totals:	0.00	200,000	200,000	0	0
6,100	19,194	54,000	0		EXPENDITURES TOTALS:	0.00	200,000	200,000	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
78,701	97,304	79,200	0		FUND REVENUES	0.00	91,080	91,080	0	0
6,100	19,194	54,000	0		FUND EXPENSES	0.00	200,000	200,000	0	0
72,601	78,111	25,200	0		Demolition Totals:	0.00	(108,920)	(108,920)	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Demolition Fund

ACCT: 051-00

051-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
49050	Transfer in from Video Gaming Fund	67,529	66,742	78,701	97,304	79,200	91,080	11,880	15.00%
55370	Demolition Expenses	43,286	(35,317)	(6,100)	(19,194)	54,000	200,000	146,000	270.37%
		24,243	102,059	84,801	116,498	25,200	(108,920)		

BUDGET WORKSHEET
Transfer in from Gaming Fund 49050

DEPARTMENT: Demolition Fund

ACCT: 051-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Monthly receipts from State Comptroller		12	23,000	276,000	33%	91,080
Transfer in from Gaming Fund 49050			TOTAL			91,080

BUDGET WORKSHEET
Demolition Expenses 55370

DEPARTMENT: Demolition Fund

ACCT: 051-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Residential Demolitions		20	10,000	200,000		200,000
Demolition Expenses 55370			TOTAL	200,000		200,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				052	Sidewalk Program					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfer In	0.00	0.00	0.00	0.00	0.00
76,386	94,443	81,600.00	0.00	49050	Transfer from Gaming Fund	0.00	93,840.00	93,840.00	0.00	0.00
76,386	94,443	81,600	0		Transfer In Totals:	0.00	93,840	93,840	0	0
76,386	94,443	81,600	0		REVENUES TOTALS:	0.00	93,840	93,840	0	0
				E55	Contractual Services					
262,778	20,752	80,000.00	0.00	55380	Sidewalk Program	0.00	80,000.00	80,000.00	0.00	0.00
262,778	20,752	80,000	0		Contractual Services Totals:	0.00	80,000	80,000	0	0
262,778	20,752	80,000	0		EXPENDITURES TOTALS:	0.00	80,000	80,000	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
76,386	94,443	81,600	0		FUND REVENUES	0.00	93,840	93,840	0	0
262,778	20,752	80,000	0		FUND EXPENSES	0.00	80,000	80,000	0	0
(186,392)	73,690	1,600	0		Sidewalk Program Totals:	0.00	13,840	13,840	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Sidewalk Fund

ACCT: 052-00

052-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
49050	Transfer in from Video Gaming Fund	65,543	64,779	76,386	94,443	81,600	93,840	12,240	15.00%
55380	Sidewalk Program	11,697	(21,459)	(262,778)	(20,752)	80,000	80,000	-	0.00%
								-	#DIV/0!
		53,846	86,238	339,165	115,195	1,600	13,840	12,240	765.00%

BUDGET WORKSHEET
Transfer in from Video Gaming Fund 49050

DEPARTMENT: Sidewalk Program		ACCT: 052-00				
DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Monthly receipts from State Comptroller		12	23,000	276,000	34%	93,840
Transfer in from Video Gaming Fund 49050				TOTAL		93,840

BUDGET WORKSHEET
Sidewalk Program 55380

DEPARTMENT: Sidewalk Program **ACCT: 052-00**

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Sidewalk program applicants		15	2,000	30,000		30,000
City sidewalk replacements			25,000	25,000		25,000
Maurer- Stutz- 5-year plan on sidewalk replacement				25,000		25,000
Sidewalk Program 55380			TOTAL	80,000		80,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				072	Vehicle					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R45	Fines					
60	76	500.00	0.00	45500	Vehicle Fines	0.00	0.00	0.00	0.00	0.00
60	76	500	0		Fines Totals:	0.00	0	0	0	0
				R47	Miscellaneous Reimbursements					
0	0	0.00	0.00	47900	Insurance Reimbursements	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Reimbursements Tot	0.00	0	0	0	0
60	76	500	0		REVENUES TOTALS:	0.00	0	0	0	0
				E56	Commodities					
0	0	0.00	0.00	56130	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Commodities Totals:	0.00	0	0	0	0
				E58	Capital Outlay					
0	0	0.00	0.00	58100	Vehicles	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
60	76	500	0		FUND REVENUES	0.00	0	0	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
60	76	500	0		Vehicle Totals:	0.00	0	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	075 R48 48300	Back to School Bash Miscellaneous Income Donations	0.00	1,000.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
0	0	0	0		REVENUES TOTALS:	0.00	1,000.00	0	0	0
0	0	0.00	0.00	E57 57100	Miscellaneous Expenses Back to School bash expenses	0.00	1,000.00	1,000.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	1,000	1,000	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	1,000	1,000	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		FUND REVENUES	0.00	1,000	0	0	0
0	0	0	0		FUND EXPENSES	0.00	1,000	1,000	0	0
0	0	0	0		Back to School Bash Totals:	0.00	0	(1,000)	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				110	Civil Defense					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R41	County Revenue					
3,389	3,422	3,200.00	0.00	41100	Property Tax	0.00	3,220.00	3,220.00	0.00	0.00
3,389	3,422	3,200	0		County Revenue Totals:	0.00	3,220	3,220	0	0
3,389	3,422	3,200	0		REVENUES TOTALS:	0.00	3,220	3,220	0	0
				E54	Personnel Expenses					
0	0	0.00	0.00	56130	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Personnel Expenses Totals:	0.00	0	0	0	0
				E55	Contractual Services					
0	1,978	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	1,978	0	0		Contractual Services Totals:	0.00	0	0	0	0
0	1,978	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,389	3,422	3,200	0		FUND REVENUES	0.00	3,220	3,220	0	0
0	1,978	0	0		FUND EXPENSES	0.00	0	0	0	0
3,389	1,444	3,200	0		Civil Defense Totals:	0.00	3,220	3,220	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Civil Defense Fund

ACCT: 110-00

110-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax	3,650	3,510	3,389	3,422	3,200	3,220	20	0.63%
55390	Other Contractual Services	-	-	-	(1,978)	-	-	-	#DIV/0!
56130	Operating Supplies	-	-	-	-	-	-	-	#DIV/0!
		3,650	3,510	3,389	5,399	3,200	3,220	20	0.63%

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: Civil Defense Fund

ACCT: 110-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Property Tax per levy				3,220		3,220
Property Tax 41100			TOTAL	3,220		3,220

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				120	Social Security					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R41	County Revenue					
265,107	284,588	280,000.00	0.00	41100	Property Tax	0.00	275,000.00	275,000.00	0.00	0.00
265,107	284,588	280,000	0		County Revenue Totals:	0.00	275,000	275,000	0	0
				R44	State Revenue					
0	0	0.00	0.00	44120	Replacement Tax	0.00	0.00	0.00	0.00	0.00
0	0	0	0		State Revenue Totals:	0.00	0	0	0	0
				R47	Miscellaneous Reimbursements					
0	(196,348)	0.00	0.00	47800	Payroll Deductions	0.00	403,935.00	404,775.00	0.00	0.00
0	(196,348)	0	0		Miscellaneous Reimbursements Tot	0.00	403,935	404,775	0	0
				R49	Transfer In					
21,000	0	0.00	0.00	49000	Transfer In	0.00	0.00	0.00	0.00	0.00
0	21,000	0.00	0.00	49001	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
25,211	42,515	198,890.00	0.00	49300	Transfer from Water/Sewer	0.00	198,890.00	198,890.00	0.00	0.00
0	0	0.00	0.00	49310	Transfer from Lake	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49370	Transfer from Cemetery	0.00	0.00	0.00	0.00	0.00
46,211	63,515	198,890	0		Transfer In Totals:	0.00	198,890	198,890	0	0
311,318	151,756	478,890	0		REVENUES TOTALS:	0.00	877,825	878,665	0	0
				E54	Personnel Expenses					
219,750	40,444	294,885.00	0.00	54310	Social Security	0.00	557,190.00	558,550.00	0.00	0.00
94,024	102,456	125,420.00	0.00	54320	Medicare	0.00	250,680.00	251,000.00	0.00	0.00
313,774	142,900	420,305	0		Personnel Expenses Totals:	0.00	807,870	809,550	0	0
313,774	142,900	420,305	0		EXPENDITURES TOTALS:	0.00	807,870	809,550	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
311,318	151,756	478,890	0		FUND REVENUES	0.00	877,825	878,665	0	0
313,774	142,900	420,305	0		FUND EXPENSES	0.00	807,870	809,550	0	0
(2,456)	8,856	58,585	0		Social Security Totals:	0.00	69,955	69,115	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES**DEPARTMENT: Social Security Fund****ACCT: 120-00**

120-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax	262,859	279,921	265,107	284,588	280,000	275,000	(5,000)	-1.79%
44120	Replacement Tax	-	-	-	-	-	-	-	#DIV/0!
47800	Payroll Deductions	-	-	-	(196,348)	-	403,936	403,936	#DIV/0!
49300	Transfer from Water Sewer	145,945	-	25,211	42,515	198,890	198,889	(1)	0.00%
54310	Social Security	206,389	(213,762)	(219,750)	(40,444)	294,885	557,191	262,306	88.95%
54320	Medicare	90,151	(92,496)	(94,024)	(102,456)	125,420	250,681	125,261	99.87%
								-	#DIV/0!
		112,264	586,179	604,093	273,656	58,585	69,953	11,368	19.40%

BUDGET WORKSHEET

Property Tax 41100

DEPARTMENT: Social Security **ACCT:** 120-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Property Tax per levy				275,000		275,000
Property Tax 41100			TOTAL	275,000		275,000

BUDGET WORKSHEET
Payroll Deductions 47800

DEPARTMENT: Social Security

ACCT: 120-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
All Employee Wages			8,644,161			
Social Security		6.20%	4,493,479	278,596		278,596
Medicare		1.45%	8,644,161	125,340		125,340
Payroll Deductions 47800			TOTAL	403,936	0	403,936

BUDGET WORKSHEET
Transfer from Water/Sewer 49300

DEPARTMENT: Social Security		ACCT: 120-00				
DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
GF Employee Wages			2,103,761			
WS Employee Wages			2,389,717			
Public Safety Wages			4,150,682			
Social Security		6.20%	2,389,717	161,191		161,191
Medicare		1.45%	2,389,717	37,698		37,698
Transfer from Water/Sewer 49300			TOTAL	198,889	0	198,889

BUDGET WORKSHEET
Social Security 54310

DEPARTMENT: Social Security

ACCT: 120-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
All Employee Wages			8,644,161			
Social Security		6.20%	4,493,479	557,191		557,191
Social Security 54310			TOTAL	557,191	0	557,191

**BUDGET WORKSHEET
Medicare 54320**

DEPARTMENT: Social Security

ACCT: 120-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
All Employee Wages			8,644,161			
Medicare		1.45%	8,644,161	250,681		250,681
Medicare 54320			TOTAL	250,681	0	250,681

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	130 F35 35000	IMRF Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
414,301	410,727	395,000.00	0.00	R41 41100	County Revenue Property Tax	0.00	350,000.00	350,000.00	0.00	0.00
414,301	410,727	395,000	0		County Revenue Totals:	0.00	350,000	350,000	0	0
0	0	0.00	0.00	R44 44120	State Revenue Replacement Tax	0.00	10,000.00	10,000.00	0.00	0.00
0	0	0	0		State Revenue Totals:	0.00	10,000	10,000	0	0
389,196	439,459	400,920.00	0.00	R47 47800	Miscellaneous Reimbursements Payroll Deductions	0.00	438,805.00	439,300.00	0.00	0.00
389,196	439,459	400,920	0		Miscellaneous Reimbursements Tot	0.00	438,805	439,300	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49001	Transfer form General Fund	0.00	0.00	0.00	0.00	0.00
45,026	78,460	111,720.00	0.00	49300	Transfer from Water/Sewer	0.00	107,535.00	107,980.00	0.00	0.00
0	0	0.00	0.00	49370	Transfer from Cemetery	0.00	0.00	0.00	0.00	0.00
45,026	78,460	111,720	0		Transfer In Totals:	0.00	107,535	107,980	0	0
848,523	928,645	907,640	0		REVENUES TOTALS:	0.00	906,340	907,280	0	0
757,704	742,563	781,775.00	0.00	E54 54260	Personnel Expenses IMRF	0.00	901,185.00	902,805.00	0.00	0.00
757,704	742,563	781,775	0		Personnel Expenses Totals:	0.00	901,185	902,805	0	0
757,704	742,563	781,775	0		EXPENDITURES TOTALS:	0.00	901,185	902,805	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
848,523	928,645	907,640	0		FUND REVENUES	0.00	906,340	907,280	0	0
757,704	742,563	781,775	0		FUND EXPENSES	0.00	901,185	902,805	0	0
90,819	186,083	125,865	0		IMRF Totals:	0.00	5,155	4,475	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES**DEPARTMENT: Illinois Municipal Retirement Fund****ACCT: 130-00**

130-00		Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax		386,590	429,005	414,301	410,727	395,000	350,000	(45,000)	-11.39%
44120	Replacement Tax		-	-	-	-	-	10,000	10,000	#DIV/0!
47800	Payroll Deductions		383,611	372,191	389,196	439,459	400,920	438,807	37,887	9.45%
49300	Transfer from Water Sewer		137,455	-	45,026	78,460	111,720	107,537		
54260	IMRF		858,208	(774,460)	(757,704)	(742,563)	781,775	901,185		
									-	#DIV/0!
			49,448	1,575,656	1,606,227	1,671,208	125,865	5,158	(120,707)	-95.90%

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: IMRF

ACCT: 130-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Property Tax per levy				350,000		350,000
Property Tax 41100			TOTAL	350,000		350,000

BUDGET WORKSHEET
Replacement Tax 44120

DEPARTMENT: IMRF

ACCT: 130-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Replacement tax				10,000		10,000
Replacement Tax 44120			TOTAL	10,000		10,000

BUDGET WORKSHEET
Payroll Deductions 47800

DEPARTMENT: IMRF

ACCT: 130-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
All IMRF Employee Wages		4.50%	4,493,479	202,207		202,207
Voluntary IMRF Contribution wages		26.00	9,100	236,600		236,600
Payroll Deductions 47800			TOTAL	438,807	0	438,807

BUDGET WORKSHEET
Transfer from Water/Sewer 49300

DEPARTMENT: IMRF **ACCT: 130-00**

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
WS Employee Wages		4.50%	2,389,717	107,537		107,537
Transfer from Water/Sewer 49300			TOTAL	107,537	0	107,537

**BUDGET WORKSHEET
IMRF 54260**

DEPARTMENT: IMRF **ACCT: 130-00**

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
All Employee Wages	City's portion	10.29%	4,493,479	462,379		462,379
	Employee portion	4.50%	4,493,479	202,207		202,207
Voluntary IMRF Contribution wages		26.00	9,100	236,600		236,600
IMRF 54260			TOTAL	901,185	0	901,185

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				140	Working Cash					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
<hr/>										
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R41	County Revenue					
0	0	0.00	0.00	41100	Property Tax	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		County Revenue Totals:	0.00	0	0	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfers	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
<hr/>										
0	0	0	0		REVENUES TOTALS:	0.00	0	0	0	0
				E59	Transfer Out					
0	0	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
<hr/>										
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		FUND REVENUES	0.00	0	0	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
0	0	0	0		Working Cash Totals:	0.00	0	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				150	Audit					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R41	County Revenue					
25,046	24,659	25,000.00	0.00	41100	Property Tax	0.00	26,000.00	26,000.00	0.00	0.00
25,046	24,659	25,000	0		County Revenue Totals:	0.00	26,000	26,000	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	6,250.00	0.00	49300	Transfer from Water Sewer	0.00	6,250.00	6,250.00	0.00	0.00
0	0	6,250	0		Transfer In Totals:	0.00	6,250	6,250	0	0
25,046	24,659	31,250	0		REVENUES TOTALS:	0.00	32,250	32,250	0	0
				E55	Contractual Services					
56,150	26,665	27,000.00	0.00	55250	Accounting	0.00	32,000.00	32,000.00	0.00	0.00
56,150	26,665	27,000	0		Contractual Services Totals:	0.00	32,000	32,000	0	0
56,150	26,665	27,000	0		EXPENDITURES TOTALS:	0.00	32,000	32,000	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
25,046	24,659	31,250	0		FUND REVENUES	0.00	32,250	32,250	0	0
56,150	26,665	27,000	0		FUND EXPENSES	0.00	32,000	32,000	0	0
(31,104)	(2,006)	4,250	0		Audit Totals:	0.00	250	250	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Audit Fund

ACCT: 150-00

150-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax	22,238	25,450	25,046	24,659	25,000	26,000	1,000	4.00%
49300	Transfer from Water Sewer	-	-	-	-	6,250	6,250	-	0.00%
55250	Accounting	21,850	-	(56,150)	(26,665)	27,000	32,000	5,000	18.52%
								-	#DIV/0!
		388	25,450	81,196	51,324	4,250	250	(4,000)	-94.12%

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: Audit

ACCT: 150-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Property Tax per levy				26,000		26,000
Property Tax 41100			TOTAL	26,000		26,000

BUDGET WORKSHEET
Transfer from Water Sewer 49300

DEPARTMENT: Audit

ACCT: 150-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Water Sewer allocation		25%	25,000	6,250		6,250
Transfer from Water Sewer 49300			TOTAL	6,250		6,250

BUDGET WORKSHEET

Accounting 55250

DEPARTMENT: Audit

ACCT: 150-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Annual Audit				32,000		32,000
Accounting 55250			TOTAL	32,000	0	32,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	171 F35 35000	Federal Forfeiture Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	R45 45800	Fines Forfeiture Fines	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Fines Totals:	0.00	0	0	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
0	0	0	0		REVENUES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	E55 55120	Contractual Services Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55210	Travel	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55220	Training	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E56 56130	Commodities Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Commodities Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E57 56150	Miscellaneous Expenses Protective Gear	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E58 58100	Capital Outlay Vehicles	0.00	0.00	0.00	0.00	0.00
6,000	4,000	0.00	0.00	58200	Equipment & Improvements	0.00	0.00	0.00	0.00	0.00
6,000	4,000	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E59 59000	Transfer Out Transfer Out	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0.00	0.00	59001	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
6,000	4,000	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		FUND REVENUES	0.00	0	0	0	0
6,000	4,000	0	0		FUND EXPENSES	0.00	0	0	0	0
(6,000)	(4,000)	0	0		Federal Forfeiture Totals:	0.00	0	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	172 F35 35000	Non-federal Forfeiture Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
124	1,271	1,000.00	0.00	R45 45700	Fines Drug Fines	0.00	500.00	500.00	0.00	0.00
1,776	662	2,000.00	0.00	45800	Forfeiture Fines	0.00	2,500.00	2,500.00	0.00	0.00
1,900	1,933	3,000	0		Fines Totals:	0.00	3,000	3,000	0	0
0	0	0.00	0.00	R48 48900	Miscellaneous Income Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
1,900	1,933	3,000	0		REVENUES TOTALS:	0.00	3,000	3,000	0	0
0	0	0.00	0.00	E55 55120	Contractual Services Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E56 56130	Commodities Operating Supplies	0.00	0.00	0.00	0.00	0.00
4,922	9,926	0.00	0.00	56150	Protective Gear	0.00	0.00	0.00	0.00	0.00
4,922	9,926	0	0		Commodities Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E58 58100	Capital Outlay Vehicles	0.00	0.00	0.00	0.00	0.00
7,000	7,000	0.00	0.00	58200	Equipment & Improvements	0.00	0.00	0.00	0.00	0.00
7,000	7,000	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E59 59000	Transfer Out Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59001	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11,922	16,926	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,900	1,933	3,000	0		FUND REVENUES	0.00	3,000	3,000	0	0
11,922	16,926	0	0		FUND EXPENSES	0.00	0	0	0	0
(10,022)	(14,993)	3,000	0		Non-federal Forfeiture Totals:	0.00	3,000	3,000	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				174	DUI					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R45	Fines					
8,393	6,152	6,000.00	0.00	45600	DUI Fines	0.00	6,000.00	6,000.00	0.00	0.00
8,393	6,152	6,000	0		Fines Totals:	0.00	6,000	6,000	0	0
				R48	Miscellaneous Income					
0	0	0.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
8,393	6,152	6,000	0		REVENUES TOTALS:	0.00	6,000	6,000	0	0
				E55	Contractual Services					
0	0	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
				E56	Commodities					
0	0	0.00	0.00	56130	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Commodities Totals:	0.00	0	0	0	0
				E58	Capital Outlay					
0	0	0.00	0.00	58100	Vehicles	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58200	Equipment & Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
8,393	6,152	6,000	0		FUND REVENUES	0.00	6,000	6,000	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
8,393	6,152	6,000	0		DUI Totals:	0.00	6,000	6,000	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				175	Bond Fees					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
<hr/>										
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R45	Fines					
1,485	20	1,000.00	0.00	45100	Police Bond Fees	0.00	0.00	0.00	0.00	0.00
<hr/>										
1,485	20	1,000	0		Fines Totals:	0.00	0	0	0	0
<hr/>										
1,485	20	1,000	0		REVENUES TOTALS:	0.00	0	0	0	0
				E55	Contractual Services					
2,000	0	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
<hr/>										
2,000	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
				E56	Commodities					
0	0	0.00	0.00	56110	Office Supplies	0.00	0.00	0.00	0.00	0.00
6,942	0	0.00	0.00	56130	Operating Supplies	0.00	0.00	0.00	0.00	0.00
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6,942	0	0	0		Commodities Totals:	0.00	0	0	0	0
				E58	Capital Outlay					
0	0	0.00	0.00	58200	Equipment & Improvements	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
				E59	Transfer Out					
500	0	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59001	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
<hr/>										
500	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
<hr/>										
9,442	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,485	20	1,000	0		FUND REVENUES	0.00	0	0	0	0
9,442	0	0	0		FUND EXPENSES	0.00	0	0	0	0
(7,957)	20	1,000	0		Bond Fees Totals:	0.00	0	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	176 R45 45100	Vehicle Impounding Fines Impound Fines	0.00	30,000.00	30,000.00	0.00	0.00
0	0	0	0		Fines Totals:	0.00	30,000	30,000	0	0
0	0	0	0		REVENUES TOTALS:	0.00	30,000	30,000	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		FUND REVENUES	0.00	30,000	30,000	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
0	0	0	0		Vehicle Impounding Totals:	0.00	30,000	30,000	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				199	DCCA Revolving Loan					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R45	Fines					
0	0	0.00	0.00	45320	Late Fee Income AZ	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	45330	Late Fee Income Fuller's	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	45340	Late Fee Income Sarah's Friend	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	45350	Late Fee Income Kencor	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	45360	Late Fee Income Just Donuts	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Fines Totals:	0.00	0	0	0	0
				R48	Miscellaneous Income					
0	0	600.00	0.00	48100	Interest Income	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48120	Interest Income AZ	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48130	Interest Income Fuller's Jewel	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48140	Interest Income Sarah's Friend	0.00	0.00	0.00	0.00	0.00
483	0	0.00	0.00	48150	Interest Income Kencor	0.00	0.00	0.00	0.00	0.00
637	695	0.00	0.00	48160	Interest Income Just Donuts	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
1,119	695	600	0		Miscellaneous Income Totals:	0.00	0	0	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfers	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
1,119	695	600	0		REVENUES TOTALS:	0.00	0	0	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	57910	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,119	695	600	0		FUND REVENUES	0.00	0	0	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
1,119	695	600	0		DCCA Revolving Loan Totals:	0.00	0	0	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: DCCA Fund

ACCT: 199-00

199-00		Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
45300	Late Fee Income		-	-	-	-	-	-	-	#DIV/0!
48100	Interest Income		1,047	896	1,119	695	600	600	-	0.00%
57910	Miscellaneous Expenses		-	-	-	-	-	-	-	#DIV/0!
			1,047	896	1,119	695	600	600	-	0.00%

BUDGET WORKSHEET
Interest Income

DEPARTMENT: DCCA Loan Fund

ACCT: 199-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Kencor- not paying						
Just Donuts		12	50	600		600
Interest Income			TOTAL	600		600

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				200	Motor Fuel Tax					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R43	Grant Revenue					
0	0	0.00	0.00	43100	Grant Proceeds	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Grant Revenue Totals:	0.00	0	0	0	0
				R44	State Revenue					
300,357	297,691	285,630.00	0.00	44130	Motor Fuel Tax	0.00	285,630.00	285,630.00	0.00	0.00
280,650	300,594	306,815.00	0.00	44135	Transportation Renewal Fund	0.00	306,815.00	306,815.00	0.00	0.00
581,007	598,285	592,445	0		State Revenue Totals:	0.00	592,445	592,445	0	0
				R47	Miscellaneous Reimbursements					
0	0	0.00	0.00	47800	Miscellaneous General Reimb	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Reimbursements Tot	0.00	0	0	0	0
				R48	Miscellaneous Income					
7,376	6,452	6,600.00	0.00	48100	Interest Income	0.00	6,600.00	6,600.00	0.00	0.00
7,376	6,452	6,600	0		Miscellaneous Income Totals:	0.00	6,600	6,600	0	0
				R49	Transfer In					
0	19,301	0.00	0.00	49000	Transfers	0.00	0.00	0.00	0.00	0.00
0	19,301	0	0		Transfer In Totals:	0.00	0	0	0	0
588,383	624,038	599,045	0		REVENUES TOTALS:	0.00	599,045	599,045	0	0
				E55	Contractual Services					
645,324	0	0.00	0.00	55100	Rebuild Illinois Grant Expense	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55135	TRF Expenses	0.00	0.00	0.00	0.00	0.00
683,515	521,584	540,000.00	0.00	55150	Road Maintenance	0.00	205,000.00	205,000.00	0.00	0.00
427,811	73,996	60,150.00	0.00	55260	Engineering	0.00	145,000.00	145,000.00	0.00	0.00
0	0	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
1,756,650	595,580	600,150	0		Contractual Services Totals:	0.00	350,000	350,000	0	0
				E57	Miscellaneous Expenses					

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0.00	0.00	57910	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E58 58000	Capital Outlay MFT Capital Outlay	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E59 59000	Transfer Out MFT Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
1,756,650	595,580	600,150	0		EXPENDITURES TOTALS:	0.00	350,000	350,000	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
588,383	624,038	599,045	0		FUND REVENUES	0.00	599,045	599,045	0	0
1,756,650	595,580	600,150	0		FUND EXPENSES	0.00	350,000	350,000	0	0
(1,168,267)	28,458	(1,105)	0		Motor Fuel Tax Totals:	0.00	249,045	249,045	0	0

**Motor Fuel Tax Fund
Budgeted Expenditures**

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
Revenues	909,942	732,215	588,383	624,038	(599,045)	599,047	1,198,092	-200.00%
Expenses	733,803	483,261	1,756,650	595,580	600,150	350,000	(250,150)	-41.68%
Fund Surplus/(Deficit)	176,139	248,954	(1,168,267)	28,458	(1,199,195)	249,047	1,448,242	-120.77%
Capital Expenditures	0	0	0	0	0	0	-	#DIV/0!
Total Actual Fund Surplus/(Deficit)	176,139	248,954	(1,168,267)	28,458				
Original Revenue Budget	375,000	361,000	376,000	1,559,913	570,453	599,047	28,595	5.01%
Original Expense Budget	372,000	400,000	650,000	1,683,600	1,999,818	350,000	(1,649,818)	-82.50%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: Motor Fuel Tax Fund**

Revenues

ACCT.: 200-00

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
43100	Grant Proceeds	323,017	161,509	-	-	-	-	-	#DIV/0!
44130	Motor Fuel Tax	330,089	316,111	300,357	297,691	(285,630)	285,630	571,260	-200.00%
44135	Transportation Renewal Fund	255,181	246,525	280,650	300,594	(306,815)	306,817	613,632	-200.00%
47800	Miscellaneous General Reimbursement	-	2,931	-	-	-	-	-	#DIV/0!
48100	Interest Income	1,655	5,140	7,376	6,452	(6,600)	6,600	13,200	-200.00%
49000	Transfers	-	-	-	19,301	-	-	-	#DIV/0!
TOTAL CONTRACTUAL SERVICES		909,942	732,215	588,383	624,038	(599,045)	599,047	1,198,092	-200.00%

BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: Motor Fuel Tax Fund

Expenses

ACCT.: 200-00

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
55135	TRF Expenses	-	-	-	-	-	-	-	#DIV/0!
55100	Rebuild Illinois Funds Expenses	-	198,301	645,324	-	-	-	-	#DIV/0!
55150	Road Maintenance	580,120	150,704	683,515	521,584	540,000	205,000	(335,000)	-62.04%
55260	Engineering	153,683	134,257	427,811	73,996	60,150	145,000	84,850	141.06%
57910	Miscellaneous Expenses	-	-	-	-	-	-	-	#DIV/0!
59000	Transfers Out	-	-	-	-	-	-	-	#DIV/0!
TOTAL COMMODITIES & OTHER OPERATING		733,803	483,261	1,756,650	595,580	600,150	350,000	(250,150)	-41.68%

BUDGET WORKSHEET

Motor Fuel Tax 44130

DEPARTMENT: Motor Fuel Tax

ACCT.: 200-00

DESCRIPTION	Per Capita	City's Per Capita		REQUEST	GRANT/ OTHER	NET REQUEST
February 2025 IML Published Estimates	21.57	13242		285,630		285,630
Motor Fuel Tax 44130			TOTAL	285,630		285,630

BUDGET WORKSHEET
Transportation Renewal Fund 44135

DEPARTMENT: Motor Fuel Tax

ACCT.: 200-00

DESCRIPTION	Per Capita	City's Per Capita		REQUEST	GRANT/ OTHER	NET REQUEST
February 2025 IML Published Estimates	23.17	13,242		306,817		306,817
Transportation Renewal Fund 44135			TOTAL	306,817		306,817

BUDGET WORKSHEET
Interest Income 48100

DEPARTMENT: Motor Fuel Tax

ACCT.: 200-00

DESCRIPTION	Average PY	Months		REQUEST	GRANT/ OTHER	NET REQUEST
MidAmerica National Bank	550	12		6,600		6,600
Interest Income 48100			TOTAL	6,600		6,600

BUDGET WORKSHEET
Road Maintenance 55150

DEPARTMENT: Motor Fuel Tax

ACCT.: 200-00

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Olive Street (11th to 13th)						205,000
Avenue C (Oak to Hickory)						
Beech Street (Main to Avenue B)						
Hickory Street (6th Avenue to Curve)						
6 th Avenue (Cherry to Hickory)						
Spray Patching						
Road Maintenance 55150			TOTAL	0		205,000

BUDGET WORKSHEET
Engineering 55260

DEPARTMENT: Motor Fuel Tax

ACCT.: 200-00

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Maurer-Stutz				145,000		145,000
Linn Street/S. Main Street Phase I Engineering						
ADA Ramp Design						
MFT Maintenance Engineering						
MFT Maintenance Engineering Inspection						
Engineering 55260			TOTAL			145,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	201 F35 35000	Canton TIF 1 Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
863,625	799,765	1,091,075.00	0.00	R41 41100	County Revenue Property Tax	0.00	807,315.00	807,315.00	0.00	0.00
863,625	799,765	1,091,075	0		County Revenue Totals:	0.00	807,315	807,315	0	0
0	0	0.00	0.00	R43 48800	Grant Revenue TIF1 Grant Revenue	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Grant Revenue Totals:	0.00	0	0	0	0
1,295	906	780.00	0.00	R48 48100	Miscellaneous Income Interest Income	0.00	900.00	900.00	0.00	0.00
0	0	0.00	0.00	48110	Interest Income From Debt	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48190	Gain/Loss from Sale of Assets	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48700	Material Sales	0.00	0.00	0.00	0.00	0.00
15,322	120	0.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
16,617	1,026	780	0		Miscellaneous Income Totals:	0.00	900	900	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfers	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49202	Transfer from TIF2	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49203	Transfer from TIF3	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
880,242	800,791	1,091,855	0		REVENUES TOTALS:	0.00	808,215	808,215	0	0
0	0	5,000.00	0.00	E55 55260	Contractual Services Engineering	0.00	50,000.00	50,000.00	0.00	0.00
0	0	0.00	0.00	55270	Legal Fees	0.00	0.00	0.00	0.00	0.00
0	20	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	20	5,000	0		Contractual Services Totals:	0.00	50,000	50,000	0	0
				E57	Miscellaneous Expenses					

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	124,500	75,000.00	0.00	57101	Pub Proj Street/Sidewalk/Parki	0.00	75,000.00	75,000.00	0.00	0.00
0	1,000	0.00	0.00	57106	Pub Proj Site Prep - Demo	0.00	0.00	0.00	0.00	0.00
113,400	46,300	90,800.00	0.00	57110	Interest From Debt	0.00	53,850.00	53,850.00	0.00	0.00
148,851	150,157	62,575.00	0.00	57115	Pub Proj Bus Reten & Expansion	0.00	63,595.00	63,595.00	0.00	0.00
0	0	0.00	0.00	57117	Pub Proj Eng-	0.00	0.00	0.00	0.00	0.00
0	500	0.00	0.00	57118	2011 Debt Cert Issuance Costs	0.00	0.00	0.00	0.00	0.00
0	46,300	0.00	0.00	57119	2011 Debt Cert Interest	0.00	0.00	0.00	0.00	0.00
520,000	545,000	545,000.00	0.00	57120	Debt Repayment	0.00	580,000.00	580,000.00	0.00	0.00
0	167,777	0.00	0.00	57201	Priv Proj Commercial	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57202	Priv Proj Light Industrial	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57203	Priv Proj Apt - Townhouse	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57204	Priv Proj Asstd Living	0.00	0.00	0.00	0.00	0.00
1,743	2,739	10,400.00	0.00	57300	School Share and Surplus Dist	0.00	10,575.00	10,575.00	0.00	0.00
33,790	67,683	15,405.00	0.00	57401	Administration	0.00	15,870.00	15,870.00	0.00	0.00
0	0	0.00	0.00	57402	Professional and Debt Admin	0.00	0.00	0.00	0.00	0.00
20,000	776	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
837,784	1,152,732	799,180	0		Miscellaneous Expenses Totals:	0.00	798,890	798,890	0	0
				E58	Capital Outlay					
0	0	0.00	0.00	58000	TIF 1 Capital Outlay	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58304	Landscape & Lighting	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58308	Improvements Water Main	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
				E59	Transfer Out					
0	0	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59001	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59203	Transfer to TIF3	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
837,784	1,152,752	804,180	0		EXPENDITURES TOTALS:	0.00	848,890	848,890	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
880,242	800,791	1,091,855	0		FUND REVENUES	0.00	808,215	808,215	0	0
837,784	1,152,752	804,180	0		FUND EXPENSES	0.00	848,890	848,890	0	0
42,459	(351,961)	287,675	0		Canton TIF 1 Totals:	0.00	(40,675)	(40,675)	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: TIF 1

ACCT: 201-00

201-00		Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax		830,652	861,038	857,420	863,625	799,765	807,317	7,552	0.94%
48100	Interest Income		763	896	1,094	1,295	621	900	279	44.99%
48110	Interest Income From Debt		-	-	-	-	-	-	-	#DIV/0!
48190	Gain/Loss from Sale of Assets		-	-	-	-	-	-	-	#DIV/0!
48700	Material Sales		-	-	-	-	-	-	-	#DIV/0!
48800	TIF1 Grant Revenue		-	-	-	-	-	-	-	#DIV/0!
48900	Miscellaneous Income		5,076	-	-	15,322	120	-	(120)	-100.00%
49000	Transfers		-	-	-	-	-	-	-	#DIV/0!
49202	Transfer from TIF2		-	-	-	-	-	-	-	#DIV/0!
49203	Transfer from TIF3		-	-	-	-	-	-	-	#DIV/0!
55260	Engineering		6,266	2,434	3,742	-	-	50,000	50,000	#DIV/0!
55270	Legal Fees		4,454	21,844	8,429	-	-	-	-	#DIV/0!
57101	Pub Proj Street/Sidewalk/Parki		0	-	-	-	124,500	75,000	(49,500)	-39.76%
57106	Pub Proj Site Prep - Demo		-	-	-	-	1,000	-	(1,000)	-100.00%
57110	Interest From Debt		143,618	76,700	67,300	113,400	46,300	53,850	7,550	16.31%
57115	Pub Proj Bus Reten & Expansion		(0)	114,073	60,243	148,851	137,595	63,594	(74,001)	-53.78%
57117	Pub Proj Eng-		-	-	-	-	-	-	-	#DIV/0!
57118	2011 Debt Cert Issuance Costs		-	-	-	-	-	-	-	#DIV/0!
57119	2011 Debt Cert Interest		-	-	-	-	-	-	-	#DIV/0!
57120	Debt Repayment		470,000	470,000	505,000	520,000	-	580,000	580,000	#DIV/0!
57201	Priv Proj Commercial		5,039	1,475	-	-	167,777	-	(167,777)	-100.00%
57202	Priv Proj Light Industrial		44,740	-	-	-	-	-	-	#DIV/0!
57300	School Share and Surplus Dist		18,419	-	28,824	1,743	-	10,577	10,577	#DIV/0!
57401	Administration		13,485	52,187	69,197	33,790	67,073	15,871	(51,202)	-76.34%
57402	Professional and Debt Admin		-	-	-	-	-	-	-	#DIV/0!
57403	Interest		-	76,200	66,800	-	-	-	-	#DIV/0!
57910	Miscellaneous Expense		20,000	-	-	20,000	776	-	(776)	-100.00%
58000	TIF 1 Capital Outlay		116,121	-	4,934	-	-	-	-	#DIV/0!
58304	Landscape & Lighting		-	-	-	-	-	-	-	#DIV/0!
58308	Improvements Water Main		-	-	-	-	-	-	-	#DIV/0!
59001	Transfer to General Fund		-	-	-	-	-	-	-	#DIV/0!
59203	Transfer to TIF3		-	-	-	-	-	-	-	#DIV/0!
55260	Engineering		-	-	-	-	-	-	-	#DIV/0!
			(5,650)	47,021	44,045	42,459	255,485	(40,675)	(296,160)	-115.92%

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Propert Taxes (Projections from Steve Klein's Group)				804,934		804,934
City Share of Surplus				2,383		2383
Property Tax 41100			TOTAL	807,317		807,317

BUDGET WORKSHEET

Interest Income 48100

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Interest Income		12	75	900		900
Interest Income 48100			TOTAL	900		900

BUDGET WORKSHEET
Engineering Expenses 55260

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
General Items				50,000		50,000
Engineering Expenses 55260			TOTAL			50,000

BUDGET WORKSHEET
Pub Proj Street/Sidewalk/Parking 57101

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Depot parking lot improvements 1/2				75,000		75,000
Pub Proj Street/Sidewalk/Parking 57101				75,000	0	75,000

BUDGET WORKSHEET
Interest From Debt 57110

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
2020 Debt Certificate Interest				26,925		26,925
2020 Debt Certificate Interest				26,925		26,925
Interest From Debt 57110			TOTAL	53,850		53,850

BUDGET WORKSHEET
Pub Proj Bus Retention & Expansion 57115

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Cook Canton PTFE				44,142		44,142
IPAVA State Bank				7,197		7,197
Scott Lucas Subway				4,264		4,264
White Oak Tap				935		935
Lattimore Properties				7,056		7,056
Pub Proj Bus Retention & Expansion 57115				63,594		63,594
			TOTAL	63,594		63,594

BUDGET WORKSHEET
Debt Repayment 57120

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Debt Payments (principal)				580,000		580,000
Debt Repayment 57120			TOTAL	580,000		580,000

BUDGET WORKSHEET
School Share and Surplus Dist 57300

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
School Share				857		857
Hotel				9,720		9720
School Share and Surplus Dist 57300			TOTAL	10,577		10,577

BUDGET WORKSHEET
Administration 57401

DEPARTMENT: TIF 1

ACCT.: 201-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Administrative Fees & Costs				15,871		15,871
Administration 57401			TOTAL	15,871		15,871

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	202 F35 35000	Canton TIF 2 Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
549,616	706,999	795,490.00	0.00	R41 41100	County Revenue Property Tax	0.00	848,935.00	848,935.00	0.00	0.00
549,616	706,999	795,490	0		County Revenue Totals:	0.00	848,935	848,935	0	0
1,780	2,318	2,400.00	0.00	R48 48100	Miscellaneous Income Interest Income	0.00	2,400.00	2,400.00	0.00	0.00
0	0	0.00	0.00	48190	Gain/Loss from Sale of Assets	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48900	TIF2 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
1,780	2,318	2,400	0		Miscellaneous Income Totals:	0.00	2,400	2,400	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfers	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49202	Transfer form TIF2	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49203	Transfer from TIF3	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
551,396	709,317	797,890	0		REVENUES TOTALS:	0.00	851,335	851,335	0	0
0	0	0.00	0.00	E55 55270	Contractual Services Legal Fees	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
0	0	55,000.00	0.00	E57 55260	Miscellaneous Expenses Engineering Expenses	0.00	105,000.00	105,000.00	0.00	0.00
0	35,128	0.00	0.00	57101	Public Projects	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57105	Pub Proj Utilities-Telecom	0.00	750,000.00	750,000.00	0.00	0.00
0	0	0.00	0.00	57108	Remove Environ Contaminants	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57113	Pub Projects Professional Serv	0.00	0.00	0.00	0.00	0.00
197,496	78,341	273,570.00	0.00	57115	Bus Retention & Expansion	0.00	88,600.00	88,600.00	0.00	0.00
0	0	0.00	0.00	57200	Private Projects	0.00	0.00	0.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	57201	Priv Proj Commercial	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57204	Priv Proj Commercial Retail	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57213	Private Projects Annexation	0.00	0.00	0.00	0.00	0.00
247,826	0	311,050.00	0.00	57301	School Share and Surplus Dist	0.00	326,845.00	326,845.00	0.00	0.00
11,108	10,949	10,525.00	0.00	57401	Administration	0.00	10,700.00	10,700.00	0.00	0.00
0	298,880	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
456,431	423,298	650,145	0		Miscellaneous Expenses Totals:	0.00	1,281,145	1,281,145	0	0
0	0	0.00	0.00	E59 59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59001	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59201	Transfer to TIF1	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59203	Transfer to TIF3	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
456,431	423,298	650,145	0		EXPENDITURES TOTALS:	0.00	1,281,145	1,281,145	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
551,396	709,317	797,890	0		FUND REVENUES	0.00	851,335	851,335	0	0
456,431	423,298	650,145	0		FUND EXPENSES	0.00	1,281,145	1,281,145	0	0
94,966	286,019	147,745	0		Canton TIF 2 Totals:	0.00	(429,810)	(429,810)	0	0

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: TIF 2

ACCT: 202-00

202-00	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
41100	Property Tax	453,638	513,786	564,685	549,616	706,999	848,936	141,937	20.08%
48100	Interest Income	669	849	1,379	1,780	1,006	2,400	1,394	138.63%
48190	Gain/Loss from Sale of Assets	-	-	-	-	-	-	-	#DIV/0!
48900	TIF2 Miscellaneous Income	2,002	-	-	-	-	-	-	#DIV/0!
49000	Transfers	-	-	-	-	-	-	-	#DIV/0!
49203	Transfer from TIF3	-	-	-	-	-	-	-	#DIV/0!
55260	Engineering Expenses	488	-	-	-	-	105,000	105,000	#DIV/0!
55270	Legal Fees	-	-	-	-	-	-	-	#DIV/0!
57101	Public Projects	-	-	-	-	35,128	-	(35,128)	-100.00%
57105	Pub Proj Utilities-Telecom	-	-	-	-	-	750,000	750,000	#DIV/0!
57108	Remove Environ Contaminants	-	-	-	-	-	-	-	#DIV/0!
57113	Pub Projects Professional Serv	-	-	-	-	-	-	-	#DIV/0!
57115	Bus Retention & Expansion	20,000	96,527	66,508	197,496	42,136	88,602	46,466	110.28%
57200	Private Projects	-	-	-	-	-	-	-	#DIV/0!
57201	Priv Proj Commercial	35,069	-	-	-	-	-	-	#DIV/0!
57204	Priv Proj Commercial Retail	-	-	-	-	-	-	-	#DIV/0!
57213	Private Projects Annexation	435	509	-	-	-	-	-	#DIV/0!
57301	School Share and Surplus Dist	194,407	219,738	241,536	247,826	-	326,844	326,844	#DIV/0!
57401	Administration	9,412	8,554	9,587	11,108	10,134	10,698	564	5.56%
57910	Miscellaneous Expense	1,745	-	-	-	-	0	-	#DIV/0!
59000	Transfer Out	-	-	-	-	-	0	-	#DIV/0!
59001	Transfer to General Fund	-	-	-	-	-	0	-	#DIV/0!
59201	Transfer to TIF1	-	-	-	-	-	0	-	#DIV/0!
59203	Transfer to TIF3	-	-	-	-	-	0	-	#DIV/0!
		194,754	189,307	248,432	94,966	620,607	(429,808)	(1,050,415)	-169.26%

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: TIF 2

ACCT.: 202-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Propert Taxes (Projections from Steve Klein's Group)				768,824		768,824
City Share of Surplus				80,112		80112
Property Tax 41100			TOTAL	848,936		848,936

BUDGET WORKSHEET
Interest Income 48100

DEPARTMENT: TIF 2

ACCT.: 202-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Interest Income		12	200	2,400		2,400
Interest Income 48100			TOTAL	2,400		2,400

BUDGET WORKSHEET
Engineering Expenses 55260

DEPARTMENT: TIF 2

ACCT.: 202-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Mauer Stutz				5,000		5,000
Maurer-Stutz - Industrial Park New pump station design				75,000		75,000
Maurer-Stutz - Industrial Park New pump station construction				25,000		25,000
Engineering Expenses 55260			TOTAL	105,000		105,000

BUDGET WORKSHEET
Pub Proj Utilities-Telecom 57105

DEPARTMENT: TIF 2

ACCT.: 202-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Industrial Park New Sewage Lift Station				750,000		750,000
Pub Proj Utilities-Telecom 57105			TOTAL	750,000		750,000

BUDGET WORKSHEET
Bus Retention & Expansion 57115

DEPARTMENT: TIF 2

ACCT.: 202-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Canton Crop Service				9,193		9,193
Canton Crossing				20,210		20210
Stinauer Family Dentistry				7,823		7823
William Estes Annex Agreement				817		817
Jimmy Johns				5,470		5,470
Spoon River Partnership for Economic Development				40,000		40,000
Ben Hendricks Trucking Inc				2,778		2,778
Johnson & Johnson PC				288		288
Encore Dance Academy				2,023		2023
Bus Retention & Expansion 57115				88,602		88,602
				TOTAL		88,602

BUDGET WORKSHEET
School Share and Surplus Dist 57301

DEPARTMENT: TIF 2

ACCT.: 202-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Special Surplus Area				216,349		216,349
Surplus balance of TIF District				110,495		110,495
School Share and Surplus Dist 57301			TOTAL	326,844		326,844

BUDGET WORKSHEET
Administration 57401

DEPARTMENT: TIF 2

ACCT.: 202-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Fees & Costs				10,698		10,698
Administration 57401			TOTAL	10,698		10,698

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	203 F35 35000	Canton TIF 3 Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
191,924	217,255	225,595.00	0.00	R41 41100	County Revenue Property Tax	0.00	258,930.00	258,930.00	0.00	0.00
191,924	217,255	225,595	0		County Revenue Totals:	0.00	258,930	258,930	0	0
367	634	600.00	0.00	R48 48100	Miscellaneous Income Interest Income	0.00	600.00	600.00	0.00	0.00
0	0	0.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
367	634	600	0		Miscellaneous Income Totals:	0.00	600	600	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49201	Transfer from TIF1	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49202	Transfer from TIF2	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
192,291	217,889	226,195	0		REVENUES TOTALS:	0.00	259,530	259,530	0	0
0	46,148	0.00	0.00	E55 55390	Contractual Services Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	46,148	0	0		Contractual Services Totals:	0.00	0	0	0	0
0	0	30,000.00	0.00	E57 55260	Miscellaneous Expenses Engineering	0.00	30,000.00	30,000.00	0.00	0.00
1,558	0	0.00	0.00	55270	Legal	0.00	0.00	0.00	0.00	0.00
0	4,468	102,225.00	0.00	57115	Business Retention & Expansion	0.00	103,410.00	103,410.00	0.00	0.00
45,814	3,786	48,305.00	0.00	57301	School Share of Surplus	0.00	53,035.00	53,035.00	0.00	0.00
67,545	68,968	6,060.00	0.00	57401	Administration	0.00	5,195.00	5,195.00	0.00	0.00
0	0	0.00	0.00	57910	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
114,918	77,223	186,590	0		Miscellaneous Expenses Totals:	0.00	191,640	191,640	0	0
				E59	Transfer Out					

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59201	Transfer to TIF1	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59202	Transfer to TIF2	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
<hr/>	<hr/>	<hr/>	<hr/>			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
114,918	123,371	186,590	0		EXPENDITURES TOTALS:	0.00	191,640	191,640	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
192,291	217,889	226,195	0		FUND REVENUES	0.00	259,530	259,530	0	0
114,918	123,371	186,590	0		FUND EXPENSES	0.00	191,640	191,640	0	0
77,373	94,518	39,605	0		Canton TIF 3 Totals:	0.00	67,890	67,890	0	0

BUDGET WORKSHEET
Property Tax 41100

DEPARTMENT: TIF 3

ACCT.: 203-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Propert Taxes (Projections from Steve Klein's Group)				246,987		246,987
City's share of surplus				11,944		11944
Property Tax 41100			TOTAL	258,931		258,931

BUDGET WORKSHEET
Interest Income 48100

DEPARTMENT: TIF 3

ACCT.: 203-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Interest Income		12	50	600		600
Interest Income 48100			TOTAL	600		600

BUDGET WORKSHEET
Engineering Expenses 55260

DEPARTMENT: TIF 3

ACCT.: 203-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Mauer Stutz				15,000		15,000
Environmental Engineering				15,000		15000
Engineering Expenses 55260			TOTAL	30,000		30,000

BUDGET WORKSHEET
Legal 55270

DEPARTMENT: TIF 3

ACCT.: 203-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Davis & Campbell				15,000		15,000
Legal 55270				15,000		15,000

BUDGET WORKSHEET
Business Retension & Expansion 57115

DEPARTMENT: TIF 3

ACCT.: 203-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
MidAmerica Bank				68,213		68,213
Nagle Accounting & Tax Service Inc				197		197
Parking lot upgrades and repairs- public parking areas				35,000		35,000
Business Retension & Expansion 57115				103,410		103,410
			TOTAL			

BUDGET WORKSHEET
School Share of Surplus 57301

DEPARTMENT: TIF 3

ACCT.: 203-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Surplus Distribution				48,731		48731
Canton Union CUSD #66				4,306		4306
School Share of Surplus 57301			TOTAL	53,037		53,037

BUDGET WORKSHEET
Administration 57401

DEPARTMENT: TIF 3

ACCT.: 203-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Fees & Costs				5,197		5,197
Administration 57401			TOTAL	5,197		5,197

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	113,924	0.00	0.00	204 R47 47400	Business Development District Miscellaneous Reimbursements Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0	113,924	0	0		Miscellaneous Reimbursements Tot	0.00	0	0	0	0
1,123	8,442	0.00	0.00	R48 48100	Miscellaneous Income Interest Income	0.00	18,000.00	18,000.00	0.00	0.00
2,174	5,080	0.00	0.00	48101	Interest Income- Civic Digital	0.00	0.00	0.00	0.00	0.00
6	0	2,100,000.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
3,303	13,521	2,100,000	0		Miscellaneous Income Totals:	0.00	18,000	18,000	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
1,198,397	1,232,049	1,260,000.00	0.00	R50 41100	BDD Sales Tax BDD Sales Tax	0.00	1,320,000.00	1,320,000.00	0.00	0.00
1,198,397	1,232,049	1,260,000	0		BDD Sales Tax Totals:	0.00	1,320,000	1,320,000	0	0
1,201,700	1,359,494	3,360,000	0		REVENUES TOTALS:	0.00	1,338,000	1,338,000	0	0
0	179	0.00	0.00	E55 55240	Contractual Services Publications & Recording Fees	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55260	Engineering	0.00	0.00	0.00	0.00	0.00
5,904	904	100,000.00	0.00	55270	Legal Services	0.00	100,000.00	100,000.00	0.00	0.00
0	0	2,100,000.00	0.00	55310	Economic Development Services	0.00	625,000.00	625,000.00	0.00	0.00
10,000	453,667	300,000.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
204,331	241,930	500,000.00	0.00	57115	Business Retention & Expansion	0.00	500,000.00	500,000.00	0.00	0.00
220,235	696,680	3,000,000	0		Contractual Services Totals:	0.00	1,225,000	1,225,000	0	0
0	0	0.00	0.00	E56 55230	Commodities Postage	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Commodities Totals:	0.00	0	0	0	0
0	4,500	0.00	0.00	E57 57200	Miscellaneous Expenses Loan Forgiveness	0.00	0.00	0.00	0.00	0.00
0	329,934	0.00	0.00	57401	Administration	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57910	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	334,434	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
256,290	0	0.00	0.00	E58 58000	Capital Outlay Capital Outlay	0.00	0.00	0.00	0.00	0.00
256,290	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E59 59000	Transfer Out Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
476,525	1,031,114	3,000,000	0		EXPENDITURES TOTALS:	0.00	1,225,000	1,225,000	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,201,700	1,359,494	3,360,000	0		FUND REVENUES	0.00	1,338,000	1,338,000	0	0
476,525	1,031,114	3,000,000	0		FUND EXPENSES	0.00	1,225,000	1,225,000	0	0
725,176	328,380	360,000	0		Business Development District Totals	0.00	113,000	113,000	0	0

**Business Development District
Budgeted Expenditures**

			FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
Revenues			1,199,527	838,206	3,360,000	1,338,000	(2,022,000)	-60.18%
Expenses			220,235	771,858	3,000,000	1,225,000	(1,775,000)	-59.17%
Fund Surplus/(Deficit)	-	-	979,292	66,348	360,000	113,000	(247,000)	-68.61%
Total Actual Fund Surplus/(Deficit)								
Original Revenue Budget				125,000	3,360,000	1,338,000	(2,022,000)	-60.18%
Original Expense Budget				69,500	3,000,000	1,225,000	(1,775,000)	-59.17%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: Business Development District**

Revenues

ACCT.: 204-00

			4	5	6	7	8		
	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
41100	BDD Sales Tax	-	218,181	1,198,397	832,085	1,260,000	1,320,000	60,000	4.76%
48100	Interest Income	-	2	1,123	6,121	-	18,000	18,000	#DIV/0!
48900	Miscellaneous Income	-	-	6	-	2,100,000	-	(2,100,000)	-100.00%
49000	Transfer In	-	-	-	-	-	-	-	#DIV/0!
TOTAL CONTRACTUAL SERVICES		-	218,184	1,199,527	838,206	3,360,000	1,338,000	(2,022,000)	-60.18%

BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: Business Development District

Expenses

ACCT.: 204-00

	Justification / Description				FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
55230	Postage	-	-	-	-	-	-	-	-	#DIV/0!
55240	Publications & Recording Fees	-	-	-	-	179	-	-	-	#DIV/0!
55270	Legal Services	-	-	5,904	904	100,000	100,000	-	-	0.00%
55310	Economic Development Services	-	1,750	-	-	2,100,000	625,000	(1,475,000)	-	-70.24%
55390	Other Contractual Services	-	3,975	10,000	222,349	300,000	-	(300,000)	-	-100.00%
57115	Business Retention & Expansion	-	-	204,331	218,492	500,000	500,000	-	-	0.00%
57401	Administration	-	-	-	329,934	-	-	-	-	#DIV/0!
57910	Miscellaneous Expenses	-	-	-	-	-	-	-	-	#DIV/0!
59000	Transfer Out	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL COMMODITIES & OTHER OPERATING		-	5,725	220,235	771,858	3,000,000	1,225,000	(1,775,000)	-59.17%	

BUDGET WORKSHEET
BDD Sales Tax 41100

DEPARTMENT: Business Development District

ACCT.: 204-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Estimated revenues from additional .5% sales tax	110,000	12		1,320,000		1,320,000
BDD Sales Tax 41100			TOTAL	1,320,000		1,320,000

BUDGET WORKSHEET
Interest Income 48100

DEPARTMENT: Business Development District

ACCT.: 204-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Interest	1500.00	12		18,000		18,000
Interest Income 48100			TOTAL	18,000	0	18,000

BUDGET WORKSHEET

Legal Services 55270

DEPARTMENT: Business Development District

ACCT.: 204-00

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Jacob & Klein				100,000	0	100,000
Legal Services 55270			TOTAL		0	100,000

BUDGET WORKSHEET
Economic Development Services 55310

DEPARTMENT: Business Development District

ACCT.: 204-00

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Loan Payment				625,000		625,000
Economic Development Services 55310			TOTAL		0	625,000

BUDGET WORKSHEET
Business Retention & Expansion 57115

DEPARTMENT: Business Development District

ACCT.: 204-00

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Business applications				500,000		500,000
Business Retention & Expansion 57115			TOTAL		0	500,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				230	Escrow					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R41	County Revenue					
0	0	0.00	0.00	41100	Property Tax	0.00	0.00	0.00	0.00	0.00
0	0	0	0		County Revenue Totals:	0.00	0	0	0	0
				R47	Miscellaneous Reimbursements					
0	0	0.00	0.00	47000	Miscellaneous Reimbursements	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Reimbursements Tot	0.00	0	0	0	0
				R48	Miscellaneous Income					
10,301	12,190	10,000.00	0.00	48100	Interest Income	0.00	20,000.00	20,000.00	0.00	0.00
1,233	121	0.00	0.00	48180	Realized Gain/Loss Investment	0.00	0.00	0.00	0.00	0.00
11,534	12,311	10,000	0		Miscellaneous Income Totals:	0.00	20,000	20,000	0	0
11,534	12,311	10,000	0		REVENUES TOTALS:	0.00	20,000	20,000	0	0
				E55	Contractual Services					
500	557	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
500	557	0	0		Contractual Services Totals:	0.00	0	0	0	0
				E56	Commodities					
0	0	0.00	0.00	56120	Maintenance Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	56130	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Commodities Totals:	0.00	0	0	0	0
				E57	Miscellaneous Expenses					
100	0	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
100	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
600	557	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11,534	12,311	10,000	0		FUND REVENUES	0.00	20,000	20,000	0	0
600	557	0	0		FUND EXPENSES	0.00	0	0	0	0
10,934	11,753	10,000	0		Escrow Totals:	0.00	20,000	20,000	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	253 R48 48100	Housing Grant Miscellaneous Income Interest Income	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
0	0	2,200,000.00	0.00	R49 49000	Transfer In Transfers	0.00	2,200,000.00	2,200,000.00	0.00	0.00
0	0	2,200,000	0		Transfer In Totals:	0.00	2,200,000	2,200,000	0	0
0	0	2,200,000	0		REVENUES TOTALS:	0.00	2,200,000	2,200,000	0	0
0	0	0.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
0	0	2,200,000.00	0.00	E58 58300	Capital Outlay Housing Rehabilitation	0.00	2,400,000.00	2,200,000.00	0.00	0.00
0	0	2,200,000	0		Capital Outlay Totals:	0.00	2,400,000	2,200,000	0	0
0	0	0.00	0.00	E59 59001	Transfer Out Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
0	0	2,200,000	0		EXPENDITURES TOTALS:	0.00	2,400,000	2,200,000	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	2,200,000	0		FUND REVENUES	0.00	2,200,000	2,200,000	0	0
0	0	2,200,000	0		FUND EXPENSES	0.00	2,400,000	2,200,000	0	0
0	0	0	0		Housing Grant Totals:	0.00	(200,000)	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
289,023	294,487	288,345.00	0.00	255 R41 41100	Parlin Library Fund County Revenue Property Tax Revenue	0.00	289,905.00	289,905.00	0.00	0.00
289,023	294,487	288,345	0		County Revenue Totals:	0.00	289,905	289,905	0	0
0	0	0.00	0.00	R48 48100	Miscellaneous Income Interest Income	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
289,023	294,487	288,345	0		REVENUES TOTALS:	0.00	289,905	289,905	0	0
0	0	0.00	0.00	E55 55390	Contractual Services Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
289,023	294,487	288,345.00	0.00	E59 59000	Transfer Out Transfer Out	0.00	289,905.00	289,905.00	0.00	0.00
289,023	294,487	288,345	0		Transfer Out Totals:	0.00	289,905	289,905	0	0
289,023	294,487	288,345	0		EXPENDITURES TOTALS:	0.00	289,905	289,905	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
289,023	294,487	288,345	0		FUND REVENUES	0.00	289,905	289,905	0	0
289,023	294,487	288,345	0		FUND EXPENSES	0.00	289,905	289,905	0	0
0	0	0	0		Parlin Library Fund Totals:	0.00	0	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	256 R43 41100	ARPA Grant Grant Revenue ARPA Grant	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Grant Revenue Totals:	0.00	0	0	0	0
43,281	39,304	0.00	0.00	R48 48100	Miscellaneous Income Interest Income	0.00	0.00	0.00	0.00	0.00
43,281	39,304	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
0	0	0.00	0.00	R49 04900	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	(1,943,283)	0.00	0.00	49000	Transfer In	0.00	0.00	0.00	0.00	0.00
0	(1,943,283)	0	0		Transfer In Totals:	0.00	0	0	0	0
43,281	(1,903,979)	0	0		REVENUES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	E54 54110	Personnel Expenses Wages	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Personnel Expenses Totals:	0.00	0	0	0	0
(10)	10	0.00	0.00	E55 55390	Contractual Services Contractual Services	0.00	0.00	0.00	0.00	0.00
(10)	10	0	0		Contractual Services Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E56 56120	Commodities Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	56130	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Commodities Totals:	0.00	0	0	0	0
(4,009)	0	0.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
(4,009)	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E58 58200	Capital Outlay Capital Outlay	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
(4,019)	10	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
43,281	(1,903,979)	0	0		FUND REVENUES	0.00	0	0	0	0
(4,019)	10	0	0		FUND EXPENSES	0.00	0	0	0	0
47,300	(1,903,989)	0	0		ARPA Grant Totals:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				300	Water/Sewer					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
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0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
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0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
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				R43	Grant Revenue					
0	0	0.00	0.00	43100	USEDA Grant	0.00	0.00	0.00	0.00	0.00
7,500	0	1,500,000.00	0.00	43200	IEPA Loan proceeds	0.00	1,500,000.00	1,500,000.00	0.00	0.00
0	0	2,214,700.00	0.00	43700	Other Grants	0.00	2,834,700.00	2,834,700.00	0.00	0.00
<hr/>										
7,500	0	3,714,700	0		Grant Revenue Totals:	0.00	4,334,700	4,334,700	0	0
<hr/>										
				R45	Fines					
158,793	169,619	195,000.00	0.00	45300	Penalties	0.00	100,000.00	100,000.00	0.00	0.00
1,545	1,693	2,200.00	0.00	45400	NSF Check Charges	0.00	1,000.00	1,000.00	0.00	0.00
<hr/>										
160,338	171,312	197,200	0		Fines Totals:	0.00	101,000	101,000	0	0
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				R46	Service Fees					
25,860	30,048	30,000.00	0.00	45600	Civic Pay Fees	0.00	0.00	0.00	0.00	0.00
4,356,329	4,225,441	4,800,000.00	0.00	46100	Water Sales	0.00	4,850,000.00	4,850,000.00	0.00	0.00
7,299	4,625	5,500.00	0.00	46110	Bulk Water Sales	0.00	7,500.00	7,500.00	0.00	0.00
2,677,634	2,709,961	3,100,000.00	0.00	46200	Sewer Sales	0.00	3,000,000.00	3,000,000.00	0.00	0.00
0	0	0.00	0.00	46210	Bulk Sewer Remediation	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	46400	Tap On Fees	0.00	0.00	0.00	0.00	0.00
8,591	1,890	5,000.00	0.00	46450	System Maint Repair Fee	0.00	3,000.00	3,000.00	0.00	0.00
13,453	19,502	22,000.00	0.00	46500	Meter Sales	0.00	15,000.00	15,000.00	0.00	0.00
7,202	4,729	5,000.00	0.00	46600	UB Reimbursements	0.00	2,000.00	2,000.00	0.00	0.00
217,884	239,418	300,000.00	0.00	46700	Leachate Contract Revenue	0.00	300,000.00	300,000.00	0.00	0.00
15,080	17,950	22,000.00	0.00	46800	Septic Haulers Sales	0.00	30,000.00	30,000.00	0.00	0.00
0	0	0.00	0.00	46900	Farm Lease Revenue	0.00	0.00	0.00	0.00	0.00
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7,329,333	7,253,564	8,289,500	0		Service Fees Totals:	0.00	8,207,500	8,207,500	0	0
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				R47	Miscellaneous Reimbursements					
0	0	7,000,000.00	0.00	47400	Loan Proceeds	0.00	20,250,000.00	20,250,000.00	0.00	0.00
395	27	0.00	0.00	47500	Debt Retirement	0.00	0.00	0.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
501	96	0.00	0.00	47600	Water Improvement 2005	0.00	0.00	0.00	0.00	0.00
329	78	0.00	0.00	47700	Sewer Improvement 2005	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	47800	Misc General Reimbursements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	47900	Insurance Reimbursements	0.00	0.00	0.00	0.00	0.00
1,224	202	7,000,000	0		Miscellaneous Reimbursements Tot	0.00	20,250,000	20,250,000	0	0
				R48	Miscellaneous Income					
247,717	108,131	150,000.00	0.00	48100	Interest Income	0.00	150,000.00	150,000.00	0.00	0.00
5,619	8,929	8,000.00	0.00	48110	Interest Income 2005 Alternate	0.00	10,000.00	10,000.00	0.00	0.00
0	0	0.00	0.00	48120	Interest Income ILEPA (Water)	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48130	Interest Income 1995/2002 Alte	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48190	Gain/Loss from Sale of Assets	0.00	0.00	0.00	0.00	0.00
61,137	21,547	15,000.00	0.00	48900	Miscellaneous Income	0.00	15,000.00	15,000.00	0.00	0.00
0	0	0.00	0.00	48910	Settlement Revenue	0.00	0.00	0.00	0.00	0.00
314,473	138,607	173,000	0		Miscellaneous Income Totals:	0.00	175,000	175,000	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfers	0.00	0.00	0.00	0.00	0.00
0	563,726	0.00	0.00	49600	Water Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49700	Sewer Transfer In	0.00	0.00	0.00	0.00	0.00
0	563,726	0	0		Transfer In Totals:	0.00	0	0	0	0
7,812,868	8,127,412	19,374,400	0		REVENUES TOTALS:	0.00	33,068,200	33,068,200	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	16000	Bond Issuance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
				E58	Capital Outlay					
0	0	0.00	0.00	58000	Debt Reclassification	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
				E59	Transfer Out					
0	0	0.00	0.00	59315	Transfer to Dam Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				50	Administration					
				E54	Personnel Expenses					
0	0	292,200.00	0.00	54110	Salaries - Supervision	0.00	0.00	0.00	0.00	0.00
102,039	150,158	162,215.00	0.00	54140	Clerical Salaries	0.00	164,965.00	164,965.00	0.00	0.00
1,071	132	4,595.00	0.00	54150	Overtime	0.00	4,595.00	4,595.00	0.00	0.00
0	0	0.00	0.00	54195	Payroll Reimbursements	0.00	0.00	0.00	0.00	0.00
20,599	46,293	65,205.00	0.00	54210	Health Insurance	0.00	25,235.00	25,235.00	0.00	0.00
86,769	0	119,465.00	0.00	54211	Retiree Ins Health and Dental	0.00	202,950.00	202,950.00	0.00	0.00
(2,757)	(2,952)	-16,365.00	0.00	54215	Employee Portion Health Ins	0.00	-5,990.00	-5,990.00	0.00	0.00
0	0	3,670.00	0.00	54220	Dental Insurance	0.00	3,975.00	3,975.00	0.00	0.00
337	267	545.00	0.00	54230	Life Insurance	0.00	25,270.00	25,270.00	0.00	0.00
3	27	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
300	300	915.00	0.00	54240	Wellness Program	0.00	400.00	400.00	0.00	0.00
208,362	194,225	632,445	0		Personnel Expenses Totals:	0.00	421,400	421,400	0	0
				E55	Contractual Services					
0	0	1,000.00	0.00	55120	Vehicle Maintenance	0.00	1,500.00	1,500.00	0.00	0.00
0	0	4,500.00	0.00	55130	Equipment Maintenance	0.00	4,500.00	4,500.00	0.00	0.00
10,842	16,250	15,000.00	0.00	55170	Utilities	0.00	15,000.00	15,000.00	0.00	0.00
2,758	1,624	1,860.00	0.00	55176	Telecom Services	0.00	1,860.00	1,860.00	0.00	0.00
900	714	3,000.00	0.00	55210	Travel	0.00	3,000.00	3,000.00	0.00	0.00
300	32	500.00	0.00	55220	Training	0.00	500.00	500.00	0.00	0.00
42,063	46,092	43,195.00	0.00	55230	Postage	0.00	50,695.00	50,695.00	0.00	0.00
30,651	27,954	25,000.00	0.00	55270	Legal Fees	0.00	25,000.00	25,000.00	0.00	0.00
120,492	136,319	129,030.00	0.00	55390	Other Contractual Services	0.00	129,175.00	129,175.00	0.00	0.00
208,006	228,985	223,085	0		Contractual Services Totals:	0.00	231,230	231,230	0	0
				E56	Commodities					
6,641	11,420	10,000.00	0.00	56110	Office Supplies	0.00	10,000.00	10,000.00	0.00	0.00
0	0	0.00	0.00	56120	Maintenance Supplies	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	56160	Fuel	0.00	0.00	0.00	0.00	0.00
6,641	11,420	10,000	0		Commodities Totals:	0.00	10,000	10,000	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	56170	Replacement Meters Flow Projec	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
115,273	115,032	50,000.00	0.00	57110	Interest from Debt	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57123	2013 Bond Costs	0.00	0.00	0.00	0.00	0.00
96	13,943	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57990	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
115,369	128,975	50,000	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
				E58	Capital Outlay					
500	(897)	550,000.00	0.00	58000	Debt Reclassification	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58100	Vehicles	0.00	0.00	0.00	0.00	0.00
782	4,999	40,000.00	0.00	58200	Equipment & Improvements	0.00	65,000.00	65,000.00	0.00	0.00
1,554,931	1,735,162	0.00	0.00	58800	Depreciation	0.00	0.00	0.00	0.00	0.00
1,556,213	1,739,264	590,000	0		Capital Outlay Totals:	0.00	65,000	65,000	0	0
				E59	Transfer Out					
0	0	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
2,047	2,960	6,685.00	0.00	59040	Transfer to SUI	0.00	6,335.00	6,335.00	0.00	0.00
25,211	42,515	198,890.00	0.00	59120	Transfer to Social Security	0.00	171,600.00	172,355.00	0.00	0.00
45,026	78,460	284,025.00	0.00	59130	Transfer to IMRF	0.00	263,955.00	265,155.00	0.00	0.00
0	0	5,750.00	0.00	59150	Transfer to Audit Fund	0.00	5,750.00	5,750.00	0.00	0.00
72,284	123,935	495,350	0		Transfer Out Totals:	0.00	447,640	449,595	0	0
2,166,874	2,426,804	2,000,880	0		EXPENDITURES TOTALS:	0.00	1,175,270	1,177,225	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
2,166,874	2,426,804	2,000,880	0		DEPARTMENT EXPENSES	0.00	1,175,270	1,177,225	0	0
(2,166,874)	(2,426,804)	(2,000,880)	0		Administration Totals:	0.00	(1,175,270)	(1,177,225)	0	0

**W&S ADMINISTRATIVE
Budgeted Expenditures**

Department Head: Caleb Hale

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
Personnel Services	505,855	213,858	280,646	277,264	829,845	863,285	33,440	4.03%
Contractual Services	179,360	143,379	208,006	228,985	228,835	236,981	8,146	3.56%
Commodities & Oth. Oper Includes Bond Interest	300,478	246,795	122,509	2,029,113	610,000	10,000	(600,000)	-98.36%
Total Operating Budget	985,694	604,032	611,161	2,535,362	1,668,680	1,110,265	(558,415)	-33.46%
Capital	-	-	782	4,999	40,000	65,000	25,000	62.50%
Total Actual	985,694	604,032	611,943	865,195				
Original Budget	2,898,065	3,120,350	2,801,935	2,060,005	1,708,680	1,175,265	(533,415)	-31.22%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: WATER SEWER ADMIN**

CONTRACTUAL SERVICES

DEPT. HEAD: Caleb Hale

ACCT.: 300-50

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
55120	Vehicle Maintenance	-	-	-	-	1,000	1,500	500	50.00%
55130	Equipment Maintenance	3,632	-	-	-	4,500	4,500	-	0.00%
55170	Utilities	10,800	10,800	10,842	16,250	15,000	15,000	-	0.00%
55176	Telecom	1,684	1,755	2,758	1,624	1,860	1,860	-	0.00%
55210	Travel	2,817	3,373	900	714	3,000	3,000	-	0.00%
55220	Training	-	-	300	32	500	500	-	0.00%
55230	Postage	41,606	29,190	42,063	46,092	43,195	50,696	7,501	17.37%
55270	Legal	32,061	35,333	30,651	27,954	25,000	25,000	-	0.00%
55390	Other Contractual Services	86,760	62,928	120,492	136,319	129,030	129,174	144	0.11%
59150	Transfer to Audit	-	-	-	-	5,750	5,750	-	0.00%
TOTAL CONTRACTUAL SERVICES		179,360	143,379	208,006	228,985	228,835	236,981	8,146	3.56%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: WATER SEWER ADMIN**

CAPITAL OUTLAY

DEPT. HEAD: Caleb Hale

ACCT.: 300-50

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
58200	Equipment & Improvements	-	-	782	4,999	40,000	65,000	25,000	62.50%
TOTAL CAPITAL OUTLAY		-	-	782	4,999	40,000	65,000	25,000	62.50%

**BUDGET WORKSHEET
SALARIES CLERICAL 54140**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

EMPLOYEE'S NAME	FY25 ANNUAL SALARY		FY26 ANNUAL BASE SALARY	ANNUAL COST		NET REQUEST
Beth Richardson	51,772		55,997	55,997		55,997
Hanna Cox	37,598		41,486	41,486		41,486
Payroll Allocation - General Fund Admin				67,481		67,481
SALARIES CLERICAL 54140			TOTAL	164,964		164,964

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

EMPLOYEE'S NAME		Hours	Rate/Hour	ANNUAL COST	NIGHT BONUS	NET REQUEST
Beth Richardson		50	40.38	3,029	151	3,180
Hanna Cox		30	29.92	1,346	67	1,414
OVERTIME 54150			TOTAL	4,375	219	4,594

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	1	14,245	14,245		14,245
Employee & Spouse	E+S	0.25	29,558	7,390		7,390
Employee & Children	E+C	0	28,769	0		0
Family	Family	0	44,083	0		0
Employee only (HDHP)	E (HDHP)	0	13,209	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	27,409	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	26,677	0		0
Family (HDHP)	Family (HDHP)	0	40,876	0		0
Employee opt out	\$450.00 qtrly	1	1,800	1,800		1,800
Spousal opt out	\$450.00 qtrly	1	1,800	1,800		1,800
HEALTH INSURANCE 54210			TOTAL	25,235		25,235

**BUDGET WORKSHEET
RETIREE HEALTH INSURANCE 54211**

DEPARTMENT: W&S ADMIN		DEPT. HEAD: Hale		ACCT.: 300-50		
DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	4	14,245	56,981		56,981
Employee & Spouse	E+S	3	29,558	88,675		88,675
Employee & Children	E+C	0	28,769	0		0
Family	Family	1	44,083	44,083		44,083
Employee only (HDHP)	E (HDHP)	1	13,209	13,209		13,209
Employee & Spouse (HDHP)	E+S (HDHP)	0	27,409	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	26,677	0		0
Family (HDHP)	Family (HDHP)	0	40,876	0		0
RETIREE HEALTH INSURANCE 54211			TOTAL	202,948		202,948

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only	E	1	-3,561	-3,561		-3,561
Employee & Spouse	E+S	0	-7,390	-1,847		-1,847
Employee & Children	E+C	0	-7,192	0		0
Family	Family	0	-11,021	0		0
Employee only (HDHP)	E (HDHP)	0	-3,302	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-6,852	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-6,669	0		0
Family (HDHP)	Family (HDHP)	0	-10,219	0		0
Dental						
Employee only		9	-64	-579		-579
Employee & Spouse		6.25	-129	0		0
Employee & Children		0	-166	0		0
Family		2	-253	0		0
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)			TOTAL	-5,988		-5,988

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only		5	257	1,287		1,287
Employee & Spouse		3.25	515	1,673		1,673
Employee & Children		0	666	0		0
Family		1	1,013	1,013		1,013
Retirees						
DENTAL INSURANCE 54220			TOTAL	3,973		3,973

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: W&S ADMIN		DEPT. HEAD: Hale		ACCT.: 300-50		
DESCRIPTION	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Employee only		2	110	221		221
Dependents		2	23	47		47
Retiree		6	47	279		25,000
LIFE INSURANCE 54230			TOTAL	547		25,268

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLIT	NET REQUEST
Wellness Benefit		2	200	400		400
Wellness Screening		2	0	0		0
WELLNESS PROGRAM 54240			TOTAL	400		400

**BUDGET WORKSHEET
TRANSFER TO STATE UNEMPLOYMENT INSURANCE 59040**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION	Total Department Wages	Total number of Employees	Rate	ANNUAL COST	OTHER/SPLIT	NET REQUEST
TOTAL WAGES	2,176,061	27.25	1.450%	5,631	100%	5,631
Part Time Wages	67,080	6		704		704
TRANSFER TO STATE UNEMPLOYMENT INSURANCE 59040			TOTAL	6,335		6,335

**BUDGET WORKSHEET
TRANSFER TO IMRF 59130**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION	Total Department Wages	Total number of Employees	Rate	ANNUAL COST	OTHER/SPLIT	NET REQUEST
TOTAL WAGES	2,176,061	27.25	12.13%	263,956	100%	263,956
TRANSFER TO IMRF 59130			TOTAL	263,956		263,956

**BUDGET WORKSHEET
VEHICLE MAINTENANCE 55120**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Vehicle Maintenance				1,500		1,500
VEHICLE MAINTENANCE 55120			TOTAL	1,500		1,500

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Mini-Mobil				500		500
Laptop/ORS system				4,000		4,000
EQUIPMENT MAINT 55130			TOTAL	4,500		4,500

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
General Fund Allocation		12	1,250	15,000		15,000
UTILITIES 55170			TOTAL	15,000		15,000

**BUDGET WORKSHEET
TELECOM 55176**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Mid Century Communications		12	25	300		300
US Cellular		12	130	1,560		1,560
TELECOM 55176			TOTAL	1,860		1,860

**BUDGET WORKSHEET
TRAVEL 55210**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Travel for training				3,000		3,000
TRAVEL 55210			TOTAL	3,000		3,000

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Various				500		500
TRAINING 55220			TOTAL	500		500

**BUDGET WORKSHEET
POSTAGE 55230**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Postage						
5900 x 12 = 70800 monthly Bills	12	5,900	0.51	35,896		35,896
1200 x 12 = 14400 Penalties	12	1,200	0.51	7,301		7,301
Regular stamp	0.68	70800	48,144			
Metered Letter	0.507		35,896	12,248		
Postcard standard	0.53		37,524			
Metered Postcard	0.404		28,603	7,292		
Lead service notices				7,500		7,500
POSTAGE 55230				TOTAL	50,696	50,696

BUDGET WORKSHEET

Legal Fees 55270

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Allocation from General Fund				25,000		25,000
Legal Fees 55270			TOTAL	25,000		25,000

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Printing of water bill forms, work orders, counter receipts				3,000		3,000
Julie Membership				2,000		2,000
Pitney Bowes				5,200		5,200
Synergetic		12	275	3,300		3,300
Civic Pay Fees		12	2,200	26,400		26,400
Bank Fees		12	650	7,800		7,800
Printer Lease		12	232	2,784		2,784
Springbrook Allocation				1,478		1,478
Water/Sewer Rate Study or Leak detection with SEM				30,000		30,000
Outsource Comptroller				36,863		36,863
ADP Fees (General Fund Allocation)				10,350		10,350
OTHER CONTRACTUAL SERVICES 55390				129,174		129,174
			TOTAL			

**BUDGET WORKSHEET
TRANSFER TO AUDIT 59150**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION	Annual Cost	W/S Portion		ANNUAL COST	OTHER/SPLIT	NET REQUEST
Annual Audit	23,000	5,750		5,750		5,750
TRANSFER TO AUDIT 59150			TOTAL	5750		5750

**BUDGET WORKSHEET
OFFICE SUPPLIES 56110**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
paper, pens, pencils, paper clips, envelopes				10,000		10,000
OFFICE SUPPLIES 56110			TOTAL	10,000		10,000

**BUDGET WORKSHEET
BAD DEBTS 57990**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION				REQUEST		Net Request
Old Accounts clean up				50,000		
*** informational purposes						
			TOTAL			

BAD DEBTS 57990

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: W&S ADMIN

DEPT. HEAD: Hale

ACCT.: 300-50

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET
Billing area upgrades			15,000	15,000		15,000
Fleet Program			25,000	25,000		25,000
Meter replacement program				25,000		25,000
EQUIPMENT & IMPROVEMENTS 58200			TOTAL	65,000		65,000

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				75	System Maintenance					
				E54	Personnel Expenses					
43,413	170,540	164,790.00	0.00	54110	Salaries Supervision	0.00	174,680.00	177,975.00	0.00	0.00
504,250	468,509	439,060.00	0.00	54130	Labor	0.00	451,980.00	451,980.00	0.00	0.00
0	5,040	10,000.00	0.00	54132	Part Time Labor	0.00	15,000.00	15,000.00	0.00	0.00
10,021	8,749	13,000.00	0.00	54150	Overtime	0.00	13,000.00	13,000.00	0.00	0.00
130	387	0.00	0.00	54160	Holiday Pay	0.00	0.00	0.00	0.00	0.00
154,682	158,767	234,645.00	0.00	54210	Health Insurance	0.00	254,860.00	254,860.00	0.00	0.00
(38,375)	(53,876)	-58,605.00	0.00	54215	Employee Portion Health Ins	0.00	-63,405.00	-63,405.00	0.00	0.00
0	0	5,615.00	0.00	54220	Dental Insurance	0.00	4,605.00	4,605.00	0.00	0.00
1,259	994	1,280.00	0.00	54230	Life Insurance	0.00	1,105.00	1,105.00	0.00	0.00
(1,548)	(2,029)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	3,155.00	0.00	54240	Wellness Program	0.00	2,940.00	2,940.00	0.00	0.00
673,831	757,082	812,940	0		Personnel Expenses Totals:	0.00	854,765	858,060	0	0
				E55	Contractual Services					
6,511	2,762	7,000.00	0.00	55120	Vehicle Maintenance	0.00	10,000.00	10,000.00	0.00	0.00
35,423	41,041	72,000.00	0.00	55130	Equipment Maintenance	0.00	32,000.00	52,000.00	0.00	0.00
10,405	8,083	5,400.00	0.00	55170	Utilities	0.00	10,200.00	10,200.00	0.00	0.00
13,580	11,746	10,560.00	0.00	55176	Telecom Services	0.00	5,580.00	5,580.00	0.00	0.00
2,262	0	10,000.00	0.00	55190	Rental	0.00	10,000.00	10,000.00	0.00	0.00
0	0	0.00	0.00	55220	Training	0.00	0.00	0.00	0.00	0.00
43,264	81,083	180,000.00	0.00	55260	Engineering	0.00	142,500.00	142,500.00	0.00	0.00
0	0	1,500.00	0.00	55270	Legal Fees	0.00	1,500.00	1,500.00	0.00	0.00
0	0	1,000.00	0.00	55290	Training	0.00	1,000.00	1,000.00	0.00	0.00
35,712	63,106	530,840.00	0.00	55390	Other Contractual Services	0.00	559,865.00	524,865.00	0.00	0.00
147,157	207,820	818,300	0		Contractual Services Totals:	0.00	772,645	757,645	0	0
				E56	Commodities					
138,865	174,236	186,000.00	0.00	56120	Maintenance Supplies	0.00	209,000.00	234,000.00	0.00	0.00
44,857	54,646	50,000.00	0.00	56130	Operating Supplies	0.00	54,400.00	54,400.00	0.00	0.00
5,902	4,452	5,000.00	0.00	56150	Protective Gear	0.00	5,000.00	5,000.00	0.00	0.00
12,902	14,152	15,230.00	0.00	56160	Motor Fuels	0.00	14,775.00	14,775.00	0.00	0.00
202,526	247,486	256,230	0		Commodities Totals:	0.00	283,175	308,175	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				E58	Capital Outlay					
0	0	55,000.00	0.00	58100	Vehicles	0.00	35,000.00	55,000.00	0.00	0.00
70,174	292,261	4,099,700.00	0.00	58200	Equipment & Improvements	0.00	4,544,700.00	4,544,700.00	0.00	0.00
0	0	0.00	0.00	58210	Insurance Claim Activity	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58350	CDBG-PI Grant	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58800	Depreciation System Maint	0.00	0.00	0.00	0.00	0.00
70,174	292,261	4,154,700	0		Capital Outlay Totals:	0.00	4,579,700	4,599,700	0	0
1,093,688	1,504,650	6,042,170	0		EXPENDITURES TOTALS:	0.00	6,490,285	6,523,580	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
1,093,688	1,504,650	6,042,170	0		DEPARTMENT EXPENSES	0.00	6,490,285	6,523,580	0	0
(1,093,688)	(1,504,650)	(6,042,170)	0		System Maintenance Totals:	0.00	(6,490,285)	(6,523,580)	0	0

SYSTEMS MAINTENANCE DEPARTMENT

Budgeted Expenditures

Department Head: Shaun Miller

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
Personnel Services	668,818	653,111	673,831	590,828	812,940	854,759	41,819	5.14%
Contractual Services	132,153	160,866	147,157	217,320	818,300	772,644	(45,656)	-5.58%
Commodities & Oth. Oper	141,714	152,016	202,526	247,486	256,230	283,173	26,943	10.52%
Total Operating Budget	942,685	965,993	1,023,514	1,055,634	1,887,470	1,910,576	23,106	1.22%
Capital	(0)	32,808	70,174	669,378	4,154,700	4,579,701	425,001	10.23%
Total Actual	942,684	998,801	1,093,688	1,725,013				
Original Budget	845,644	1,060,660	1,072,370	3,213,850	7,620,715	6,490,277	(1,130,438)	-14.83%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: SYSTEM MAINTENANCE**

CONTRACTUAL SERVICES

DEPT. HEAD: S Miller

ACCT.: 300-75

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget		Percent Change
55120	Vehicle Maintenance	7,757	11,989	6,511	2,762	7,000	10,000	3,000	43%
55130	Equipment Maintenance	46,312	40,442	35,423	50,541	72,000	32,000	(40,000)	-56%
55170	Utilities	9,364	12,186	10,405	8,083	5,400	10,200	4,800	89%
55176	Telecom	10,331	11,705	13,580	11,746	10,560	5,580	(4,980)	-47%
55190	Rental	576	760	2,262	-	10,000	10,000	-	0%
55290	Training	-	-	-	-	1,000	1,000	-	0%
55260	Engineering	27,543	79,593	43,264	81,083	180,000	142,500	(37,500)	-21%
55270	Legal	-	-	-	-	1,500	1,500	-	0%
55390	Other Contractual Services	30,270	4,191	35,712	63,106	530,840	559,864	29,024	5%
TOTAL CONTRACTUAL SERV		132,153	160,866	147,157	217,320	818,300	772,644	(45,656)	-6%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: SYSTEM MAINTENANCE**

COMMODITIES & OTHER OPI DEPT. HEAD: S Miller

ACCT.: 300-75

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget		Percent Change
56120	Maintenance Supplies	107,807	96,424	138,865	174,236	186,000	209,000	23,000	12%
56130	Operating Supplies	10,674	29,024	44,857	54,646	50,000	54,400	4,400	9%
56140	Other Supplies	-	-	-	-	-	-	-	#DIV/0!
56150	Protective Gear	7,622	3,222	5,902	4,452	5,000	5,000	-	0%
56160	Motor Fuels	15,611	23,345	12,902	14,152	15,230	14,773	(457)	-3%
TOTAL COMMODITIES & OTH		141,714	152,016	202,526	247,486	256,230	283,173	26,943	11%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: SYSTEM MAINTENANCE**

CAPITAL OUTLAY

DEPT. HEAD: S Miller

ACCT.: 300-75

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget		Percent Change
58100	Vehicles	(0)	-	-	214,820	55,000	35,000	(20,000)	-36%
58200	Equipment & Improvements	-	32,808	70,174	454,558	4,099,700	4,544,701	445,001	11%
58210	Insurance Claim Activity	-	-	-	-	-	-	-	#DIV/0!
TOTAL CAPITAL OUTLAY		(0)	32,808	70,174	669,378	4,154,700	4,579,701	425,001	10%

**BUDGET WORKSHEET
SALARIES SUPERVISION 54110**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

EMPLOYEE'S NAME	FY25 ANNUAL SALARY	% OF ANNUAL COSTS	FY26 BASE SALARY	ANNUAL COST		NET REQUEST
Shaun Miller	83,751		88,777	88,777		88,777
Jon Rudd	81,041		85,903	85,903		85,903
SALARIES SUPERVISION 54110			TOTAL	174,680		174,680

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

EMPLOYEE'S NAME	FY25 ANNUAL SALARY	OTHER	FY26 BASE SALARY	ANNUAL COST		NET REQUEST
Eric Kinsel	73,607		76,183	76,183		76,183
Cole Atchley	73,607		76,183	76,183		76,183
Zech McLaren	68,751		71,157	71,157		71,157
Nancy Mackey* - Adm	59,407		61,486	61,486		61,486
*** Multiple Department Split						-46,115
Brian Taylor	70,050		72,505	72,505		72,505
JW Shaw	81,041		73,220	70,050		70,050
Skylar Harkness	68143		70,528	70,528		70,528
LABOR 54130			TOTAL	498,092		451,978

**BUDGET WORKSHEET
PART TIME LABOR 54132**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

EMPLOYEE'S NAME	FY25 ANNUAL SALARY	OTHER	FY26 BASE SALARY	ANNUAL COST		NET REQUEST
Part-time Labor				15,000		15,000
PART TIME LABOR 54132			TOTAL	15,000		15,000

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

EMPLOYEE'S NAME				ANNUAL COST	OTHER/SP LIT	NET REQUEST
				13,000		13,000
Eric Kinsel						
Cole Atchley						
Zech McLaren						
Skylar Harkness						
JW Shaw						
Brian Taylor						
OVERTIME 54150			TOTAL	13,000		13,000

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SP LIT	NET REQUEST
Employee only	E	0.25	14,957	3,739		3,739
Employee & Spouse	E+S	2	31,036	62,073		62,073
Employee & Children	E+C	3	30,208	90,624		90,624
Family	Family	2	46,287	92,573		92,573
Employee only (HDHP)	E (HDHP)	0	13,869	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	28,779	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	28,011	0		0
Family (HDHP)	Family (Hl	0	42,920	0		0
Spousal Opt Out	450.00 qtrl	1.25	1,800	2,250		2,250
Employee Opt Out	450.00 qtrl	2	1,800	3,600		3,600
HEALTH INSURANCE 54210		10.50	TOTAL	254,859		254,859

BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SP LIT	NET REQUEST
Employee only	E	0.25	-3,739	-935		-935
Employee & Spouse	E+S	2	-7,759	-15,518		-15,518
Employee & Children	E+C	3	-7,552	-22,656		-22,656
Family	Family	2	-11,572	-23,143		-23,143
Employee only (HDHP)	E (HDHP)	0	-3,467	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-7,195	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-7,003	0		0
Family (HDHP)	Family (HDHP)	0	-10,730	0		0
DENTAL						
Employee only	E	0.25	-64	-16		-16
Employee & Spouse	E+S	1	-129	-129		-129
Employee & Children	E+C	3	-166	-499		-499
Family	Family	2	-253	-506		-506
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)			TOTAL	-63,403		-63,403

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SP LIT	NET REQUEST
Employee only		0.25	257	64		64
Employee & Spouse		1	515	515		515
Employee & Children		3	666	1,998		1,998
Family		2	1,013	2,026		2,026
DENTAL INSURANCE 54220			TOTAL	4,603		4,603

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SP LIT	NET REQUEST
Employee only		8.25	110	911		911
Dependents		8.25	23	193		193
LIFE INSURANCE 54230			TOTAL	1,104		1,104

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SP LIT	NET REQUEST
Wellness Benefit		8.25	200	1,650		1,650
Wellness Exam		8.25	156	1,289		1,289
WELLNESS PROGRAM 54240			TOTAL	2,939		2,939

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
General Truck Maintenance				6,000		6,000
Tires				2,000		2,000
Truck Testing				2,000		2,000
VEHICLE MAINT 55120			TOTAL	10,000		10,000

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Equipment Repairs In Shop				4,000		4,000
Pipe Cutter Repairs				1,500		1,500
Locator Repairs				5,000		5,000
Televising Truck Maintenance				9,500		9,500
Meter Equipment Repairs				5,000		5,000
Jetter Hose For Vactor Truck				2,000		2,000
Snow plow repairs				5,000		5,000
EQUIPMENT MAINT 55130			TOTAL	32,000		32,000

BUDGET WORKSHEET
UTILITIES 55170

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Ameren- 603 Grant Pl electric	750	12		9,000		9,000
Ameren- 603 Grant Pl gas	100	12		1,200		1,200
UTILITIES 55170			TOTAL	10,200		10,200

**BUDGET WORKSHEET
TELECOM 55176**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
US Cellular- Cell phones	130	12		1,560		1,560
Mid Century- Landlines	85	12		1,020		1,020
Comcast- Cable TV & Internet- 603 Grant	250	12		3,000		3,000
TELECOM 55176			TOTAL	5,580		5,580

BUDGET WORKSHEET

RENTAL 55190

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Excavation Equipment Rental				10,000		10,000
RENTAL 55190				10,000		10,000
			TOTAL			

BUDGET WORKSHEET
TRAINING 55220

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Various				1,000		1,000
TRAINING 55220	TOTAL			1,000		1,000

**BUDGET WORKSHEET
ENGINEERING 55260**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Engineering Assistance				5,000		5,000
Phase III Lead service line replacement				10,000		10,000
Water main replacement N Main HS to Birch				30,000		30,000
Phase II Lead service line replacement (carryover)				10,000		10,000
Sewer Lining				15,000		15,000
Engineering CDBG				30,000		30,000
GIS Engineering				15,000		15,000
Assesment Study Of Underground				15,000		15,000
Bids For Televising And Cleaning				7,500		7,500
Elm to Chestnut Sewer Lining				5,000		5,000
ENGINEERING 55260			TOTAL	142,500		142,500

**BUDGET WORKSHEET
LEGAL FEES 55270**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Legal Fees				1,500		1,500
LEGAL FEES 55270			TOTAL	1,500		1,500

**BUDGET WORKSHEET
OTHER CONTRACTUAL 55390**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Synergetic		12	425	5,100		5,100
Manhole Lining				25,000		25,000
Cues Granite Software Yearly Update				2,200		2,200
Storm Sewer And Sanitary Sewer Lining				25,000		25,000
Water Line Stops				15,000		15,000
Insect & Rodent Control		12	50	600		600
Televising And Sewer Cleaning				260,000		260,000
Sewer Repair & Lining Items #2				150,000		150,000
Lead Line Identification				50,000		50,000
JULIE assessment				2,500		2,500
Cintas		52	57	2,964		2,964
Grit Removal				5,000		5,000
Shockency				1,000		1,000
IMCO- Insta-valves & Line stops				15,000		15,000
Springbrook PO module				500		500
OTHER CONTRACTUAL 55390				559,864		559,864
			TOTAL	559,864		559,864

**BUDGET WORKSHEET
MAINTENANCE SUPPLIES 56120**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Water/Sewer Main Break Supplies, Brass				51,000		51,000
Water Main Pipe For Repairs				45,000		45,000
Hydrants	12		4,000	48,000		48,000
Piping for Loops				25,000		25,000
Valves & Clamps				10,000		10,000
Concrete for breaks				30,000		30,000
MAINTENANCE SUPPLIES 56120				209,000		209,000
			TOTAL			

BUDGET WORKSHEET
OPERATING SUPPLIES 56130

DEPARTMENT: SYSTEM MAINTENANCE DEPT. HEAD: S Miller ACCT.: 300-75

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Sewer Acids, Cleaners, Chemicals, Rat Killer				22,000		22,000
Backfill Material (Ca-16)	700	TON	12	8,400		8,400
Root Killer	10	BOXES	1,200	12,000		12,000
White Rock Ca-6	500	TON	20	10,000		10,000
Water Leak Detector				2,000		2,000
OPERATING SUPPLIES 56130			TOTAL	54,400		54,400

**BUDGET WORKSHEET
PROTECTIVE GEAR 56150**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Protective Gear				5,000		5,000
MOTOR FUELS 56160			TOTAL	5,000		5,000

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Gasoline		3,330	2.799	9,321		9,321
On-Road Diesel Fuel		1,000	2.598	2,598		2,598
Off-Road Diesel Fuel		500	3.158	1,579		1,579
Motor Oil	1	55 GAL	575	575		575
Transmission Fluid		20	15	300		300
Antifreeze	20	20	400	400		400
MOTOR FUELS 56160			TOTAL	14,773		14,773

**BUDGET WORKSHEET
VEHICLES 58100**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Fleet Program				25,000		25,000
Service Truck box for 2019 F350				10,000		10,000
VEHICLES 58100			TOTAL	35,000		35,000

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: SYSTEM MAINTENANCE

DEPT. HEAD: S Miller

ACCT.: 300-75

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Water Main: West Side: DCEO Grant				1,500,000		1,500,000
Concrete Pad On Grant Place				20,000		20,000
Push box plow for backhoe				5,000		5,000
Vactor Truck repair for 2007 - motor rebuild				30,000		30,000
Vactor Truck repair for 2007 - tank debris body				20,000		20,000
Phase II Lead service line replacement (carryover)				500,000		500,000
Windows & materials for building- fire safety upgrades				80,000		80,000
Phase III Lead Service Line Replacement				2,164,701		2,164,701
Concrete Floor in addition				40,000		40,000
Elm to Chestnut Sewer Lining				135,000		135,000
Depreciation				50,000		50,000
EQUIPMENT & IMPROVEMENTS 58200			TOTAL	4,544,701		4,544,701

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				76	Water Treatment Plant					
				E54	Personnel Expenses					
114,935	193,733	205,315.00	0.00	54110	Salaries Supervision	0.00	174,680.00	177,975.00	0.00	0.00
473,116	412,709	486,860.00	0.00	54130	Labor	0.00	528,880.00	528,880.00	0.00	0.00
39,435	50,897	53,565.00	0.00	54132	Part Time Labor	0.00	37,080.00	37,080.00	0.00	0.00
20,055	30,270	23,415.00	0.00	54150	Overtime	0.00	30,465.00	30,465.00	0.00	0.00
15,096	13,474	12,650.00	0.00	54160	Holiday Pay	0.00	12,430.00	12,430.00	0.00	0.00
221,702	269,712	279,415.00	0.00	54210	Health Insurance	0.00	233,255.00	233,255.00	0.00	0.00
(48,545)	(53,986)	-71,110.00	0.00	54215	Employee Portion Health Ins	0.00	-59,125.00	-59,125.00	0.00	0.00
0	0	7,835.00	0.00	54220	Dental Insurance	0.00	4,555.00	4,555.00	0.00	0.00
1,464	1,630	1,725.00	0.00	54230	Life Insurance	0.00	1,505.00	1,505.00	0.00	0.00
(1,607)	(1,545)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	4,030.00	0.00	54240	Wellness Program	0.00	3,650.00	3,650.00	0.00	0.00
835,651	916,893	1,003,700	0		Personnel Expenses Totals:	0.00	967,375	970,670	0	0
				E55	Contractual Services					
14,092	11,633	12,000.00	0.00	55110	Building Maintenance	0.00	15,000.00	15,000.00	0.00	0.00
4,828	7,407	6,500.00	0.00	55120	Vehicle Maintenance	0.00	8,500.00	8,500.00	0.00	0.00
31,529	26,795	30,000.00	0.00	55130	Equipment Maintenance	0.00	33,000.00	33,000.00	0.00	0.00
4,788	2,770	30,500.00	0.00	55150	Road Maintenance	0.00	30,500.00	30,500.00	0.00	0.00
279,547	144,220	211,320.00	0.00	55170	Utilities	0.00	211,320.00	211,320.00	0.00	0.00
9,957	15,063	10,320.00	0.00	55176	Telecom Services	0.00	10,500.00	10,500.00	0.00	0.00
0	0	5,000.00	0.00	55190	Rental	0.00	5,000.00	5,000.00	0.00	0.00
0	0	0.00	0.00	55210	Travel	0.00	0.00	0.00	0.00	0.00
1,037	3,389	6,300.00	0.00	55220	Training	0.00	6,300.00	6,300.00	0.00	0.00
4,943	11,744	26,100.00	0.00	55260	Engineering	0.00	29,600.00	29,600.00	0.00	0.00
0	0	2,500.00	0.00	55270	Legal Fees	0.00	2,500.00	2,500.00	0.00	0.00
128,729	143,363	189,900.00	0.00	55390	Other Contractual Services	0.00	185,400.00	185,400.00	0.00	0.00
479,449	366,385	530,440	0		Contractual Services Totals:	0.00	537,620	537,620	0	0
				E56	Commodities					
2,087	2,319	1,950.00	0.00	56110	Office Supplies	0.00	1,950.00	1,950.00	0.00	0.00
43,789	54,962	67,200.00	0.00	56120	Maintenance Supplies	0.00	69,100.00	69,100.00	0.00	0.00
601,840	608,991	657,625.00	0.00	56130	Operating Supplies	0.00	707,625.00	707,625.00	0.00	0.00
0	243	0.00	0.00	56140	Other Supplies	0.00	0.00	0.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
3,682	2,437	4,500.00	0.00	56150	Protective Gear	0.00	4,500.00	4,500.00	0.00	0.00
21,844	20,460	20,350.00	0.00	56160	Motor Fuels	0.00	19,690.00	19,690.00	0.00	0.00
16,624	21,783	20,000.00	0.00	56170	Lab Operations	0.00	45,000.00	45,000.00	0.00	0.00
689,866	711,194	771,625	0		Commodities Totals:	0.00	847,865	847,865	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
				E58	Capital Outlay					
0	0	25,000.00	0.00	58100	Vehicles	0.00	25,000.00	25,000.00	0.00	0.00
0	26,710	267,500.00	0.00	58200	Equipment & Improvements	0.00	302,500.00	302,500.00	0.00	0.00
0	0	100,000.00	0.00	58300	Infrastructure Improvements	0.00	100,000.00	100,000.00	0.00	0.00
0	0	0.00	0.00	58310	Infrastructure Improve -Saving	0.00	0.00	0.00	0.00	0.00
33,716	2,283	0.00	0.00	58350	USEDA Grant Expenditures	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58800	Depreciation WWTP	0.00	0.00	0.00	0.00	0.00
33,716	28,994	392,500	0		Capital Outlay Totals:	0.00	427,500	427,500	0	0
2,038,682	2,023,466	2,698,265	0		EXPENDITURES TOTALS:	0.00	2,780,360	2,783,655	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
2,038,682	2,023,466	2,698,265	0		DEPARTMENT EXPENSES	0.00	2,780,360	2,783,655	0	0
(2,038,682)	(2,023,466)	(2,698,265)	0		Water Treatment Plant Totals:	0.00	(2,780,360)	(2,783,655)	0	0

WATER TREATMENT PLANT
Budgeted Expenditures

Department Head: Caleb Hale

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
Personnel Services	872,785	837,560	835,651	730,029	1,003,700	967,374	(36,326)	-3.62%
Contractual Services	329,464	383,123	479,449	366,385	530,440	537,620	7,180	1.35%
Commodities & Oth. Oper	383,401	588,632	689,866	711,194	771,625	847,866	76,241	9.88%
Total Operating Budget	1,585,649	1,809,315	2,004,966	1,807,608	2,305,765	2,352,859	47,094	2.04%
Capital	9,398	99,962	33,716	57,624	367,500	427,500	60,000	16.33%
Total Actual	1,595,047	1,909,277	2,038,683	1,865,232				
Original Budget	1,824,240	4,057,605	5,030,695	2,692,665	2,692,657	2,780,359	87,702	3.26%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: WATER TREATMENT PLANT**

CONTRACTUAL SERVICES

DEPT. HEAD: Hale

ACCT.: 300-76

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
55110	Building Maintenance	10,954	1,005	14,092	11,633	12,000	15,000	3,000	25.00%
55120	Vehicle Maintenance	7,175	4,774	4,828	7,407	6,500	8,500	2,000	30.77%
55130	Equipment Maintenance	19,570	26,275	31,529	26,795	30,000	33,000	3,000	10.00%
55150	Road Maintenance	3,887	385	4,788	2,770	30,500	30,500	-	0.00%
55170	Utilities	156,534	238,750	279,547	144,220	211,320	211,320	-	0.00%
55176	Telecom	6,768	6,587	9,957	15,063	10,320	10,500	180	1.74%
55190	Equipment Rental	-	-	-	-	5,000	5,000	-	0.00%
55210	Travel	-	-	-	-	-	-	-	#DIV/0!
55220	Training	2,642	857	1,037	3,389	6,300	6,300	-	0.00%
55260	Engineering	21,498	463	4,943	11,744	26,100	29,600	3,500	13.41%
55270	Legal Fees	139	-	-	-	2,500	2,500	-	0.00%
55390	Other Contractual Services	100,297	104,030	128,729	143,363	189,900	185,400	(4,500)	-2.37%
TOTAL CONTRACTUAL SERVICES		329,464	383,123	479,449	366,385	530,440	537,620	7,180	1.35%

BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: WATER TREATMENT PLANT

CAPITAL OUTLAY

DEPT. HEAD: Hale

ACCT.: 300-76

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
58100	Vehicles	(0)	-	-	80,877	25,000	25,000	-	0.00%
58200	Equipment & Improvements	(0)	8,425	0	55,340	267,500	302,500	35,000	63.25%
58300	Infrastructure Improvements	0	14,093	-	-	100,000	100,000	-	#DIV/0!
58350	USEDA Grant Expenditures	9,398	77,444	33,716	2,283	-	-		
TOTAL CAPITAL OUTLAY		9,398	99,962	33,716	57,624	367,500	427,500	60,000	16.33%

**BUDGET WORKSHEET
SALARIES SUPERVISION 54110**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	% OF ANNUAL COSTS	FY27 BASE SALARY	ANNUAL COST		NET REQUEST
Caleb Hale -Plant Superintendent	83,752	100%	88,777	88,777		88,777
Garrett Carruthers- Assistant Plant Superintendent	81,041		85,903	85,903		85,903
SALARIES SUPERVISION 54110			TOTAL	174,680		174,680

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FY27 BASE SALARY	ANNUAL COST		NET REQUEST
Tim Trobaugh C 1st Su-Th	73,597	762	76,173	76,935		76,935
Mike Marinich A 3rd S-Th	75,280	3,896	77,915	81,811		81,811
Kyle Harris C 1st M-F	73,178		76,173	76,173		76,173
Tyler Noland 1st M-F	68,143	705	70,528	71,233		71,233
Cody Reith A 2/3 R-M	61,061	3789	75,786	79,575		79,575
Cody Heckart A 1st T-Sa	60,530		68,438	68,438		68,438
Cole Swibold 2nd T-Sa		3558	71,157	74,715		74,715
LABOR 54130			TOTAL	528,880		528,880

**BUDGET WORKSHEET
PART-TIME LABOR 54132**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FY27 BASE SALARY	ANNUAL COST		NET REQUEST
Ean Hale		35	18.00	32,760		32,760
Part Time Summer Help		24	15	4,320		4,320
PART-TIME LABOR 54132			TOTAL	37,080		37,080

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

EMPLOYEE'S NAME		Hours	Rate/Hour	ANNUAL COST	NIGHT BONUS	NET REQUEST
Tim Trobaugh C 1st Su-Th		75	36.62	4,120	206	4,326
Mike Marinich A 3rd S-Th		76	37.46	4,270	214	4,484
Cole Swibold 2nd T-Sa		77	34.21	3,951	198	4,149
Kyle Harris C 1st M-F		78	36.62	4,285	214	4,499
Tyler Noland 1st M-F		79	33.91	4,018	201	4,219
Cody Reith A 2/3 R-M		80	36.44	4,372	219	4,591
Cody Heckart A 1st T-Sa		81	32.90	3,998	200	4,198
PERSONNEL SERVICES OVERTIME 54150				TOTAL	29,014	1,451
						30,465

**BUDGET WORKSHEET
HOLIDAY PAY 54160**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

EMPLOYEE'S NAME		Hours	Rate/Hour	ANNUAL COST	NIGHT BONUS	NET REQUEST
Tim Trobaugh C 1st Su-Th		48	36.62	1,758		1,758
Mike Marinich A 3rd S-Th		48	37.46	1,798		1,798
Cole Swibold 2nd T-Sa		49	34.21	1,676		1,676
Kyle Harris C 1st M-F		50	36.62	1,831		1,831
Tyler Noland 1st M-F		51	33.91	1,729		1,729
Cody Reith A 2/3 R-M		52	36.44	1,895		1,895
Cody Heckart A 1st T-Sa		53	32.90	1,744		1,744
HOLIDAY PAY 54160			TOTAL	12,431		12,431

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Employee only	E	4	14,245	56,981		56,981
Employee & Spouse	E+S	0	29,558	0		0
Employee & Children	E+C	3	28,769	86,308		86,308
Family	Family	2	44,083	88,165		88,165
Employee only (HDHP)	E (HDHP)	0	13,209	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	27,409	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	26,677	0		0
Family (HDHP)	Family (HDHP)	0	40,876	0		0
Employee opt out	\$450.00 qtrly	0	1,800	0		0
Spousal opt out	\$450.00 qtrly	1	1,800	1,800		1,800
HEALTH INSURANCE 54210			TOTAL	233,254		233,254

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employee only	E	4	-3,561	-14,245		-14,245
Employee & Spouse	E+S	0	-7,390	0		0
Employee & Children	E+C	3	-7,192	-21,577		-21,577
Family	Family	2	-11,021	-22,041		-22,041
Employee only (HDHP)	E (HDHP)	0	-3,302	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-6,852	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-6,669	0		0
Family (HDHP)	Family (HDHP)	0	-10,219	0		0
Dental						
Employee only	E	4	-64	-257		-257
Employee & Spouse	E+S	0	-129	0		0
Employee & Children	E+C	3	-166	-499		-499
Family	Family	2	-253	-506		-506
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)			TOTAL	-59,127		-59,127

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employee only		4	257	1,030		1,030
Employee & Spouse		1	515	515		515
Employee & Children		3	666	1,998		1,998
Family		1	1,013	1,013		1,013
DENTAL INSURANCE 54220			TOTAL	4,555		4,555

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employee only		10.25	110	1,132		1,132
Dependents		8	47	372		372
LIFE INSURANCE 54230			TOTAL	1,504		1,504

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	NET REQUEST
Wellness Screening	10.25	156	1,602	1,602
Wellness Benefit	10.25	200	2,050	2,050
WELLNESS PROGRAM 54240	TOTAL		3,652	3,652

**BUDGET WORKSHEET
BLDG MAINTENANCE 55110**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Plumbing, heating, air, electrical, roofing, security lighting, stand pipe lighting				15,000		15,000
BLDG MAINTENANCE 55110			TOTAL	15,000		15,000

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Body & Fender, radiator, brakes, transmission, tire repair, misc parts				8,500		8,500
VEHICLE MAINT 55120			TOTAL	8,500		8,500

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Pumps, motors, meters, aerators, air pack, misc parts, raw flow meters, generator				33,000		33,000
EQUIPMENT MAINT 55130			TOTAL	33,000		33,000

**BUDGET WORKSHEET
MAINTENANCE ROADS 55150**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Gravel, cold patch, concrete walk, rock				2,500		2,500
Rip Rap Rock for spillway discharge				3,000		3,000
Lake road repairs and issues				25,000		25,000
MAINTENANCE ROADS 55150			TOTAL	30,500		30,500

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
WTP Electric	2,000	12		24,000		24,000
WTP Gas	100	12		1,200		1,200
Water Tower Gas	75	12		900		900
Water Tower Electric	200	12		2,400		2,400
Deep Well #1	115	12		1,380		1,380
Deep well #2	35	12		420		420
Collector Well	10,000	12		120,000		120,000
Banner Tower	85	12		1,020		1,020
Solar Project sell back	5000	12		60,000		60,000
UTILITIES 55170			TOTAL	211,320		211,320

BUDGET WORKSHEET

Telecom 55176

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Landline		12	200	2,400		2,400
Cell Phone		12	300	3,600		3,600
High Speed Internet		12	225	2,700		2,700
Collector Well		12	150	1,800		1,800
Telecom 55176			TOTAL	10,500		10,500

**BUDGET WORKSHEET
RENTAL 55190**

DEPARTMENT: WATER TREATMENT PLANT				DEPT. HEAD: Hale		ACCT.: 300-76	
DESCRIPTION				REQUEST	GRANT/ OTHER	NET	
Equipment Rental				5,000		5,000	
RENTAL 55190			TOTAL	5,000		5,000	

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Lake Conference				250		250
ISAWWA				250		250
IRWA				250		250
IPWSOA				250		250
Schools and seminars	License and operator training courses.			5,000		5,000
Traning materials				300		300
TRAINING 55220			TOTAL	6,300		6,300

**BUDGET WORKSHEET
ENGINEERING 55260**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Misc. Engineering Projects				3,600		3,600
Spillway engineering				15,000		15,000
Hardness Study Engineering				7,500		7,500
Dam Inspection				3,500		3,500
ENGINEERING 55260			TOTAL	29,600		29,600

**BUDGET WORKSHEET
LEGAL FEES 55270**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
EPA loan work, filter work, project work, future planning, PFAS				2,500		2,500
LEGAL FEES 55270			TOTAL	2,500		2,500

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
EPA Lab fee, sludge analysis, well testing, misc sampling, lead/copper, fire extinguisher, plate count,				40,000		40,000
Radionuclide testing, tow truck, Jett Batt service, Standpipe and tower inspections				4,100		4,100
Synergetic		12	275	3,300		3,300
AWWA, Card Services, IRWA, ISAWWA				1,000		1,000
Backflow testing				2,000		2,000
NPDES Permit State				2,000		2,000
Clean sludge beds out				125,000		125,000
Newspapers, notices, ads, legal notices				500		500
CCR, misc				1,500		1,500
UPS, CCR, Cross Connection Survey, Lead/copper test				1,000		1,000
PACE- Post testing for Lead service line replacement				5,000		5,000
OTHER CONTRACTUAL SERVICES 55390			TOTAL	185,400		185,400

**BUDGET WORKSHEET
OFFICE SUPPLIES 56110**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Paper, pens, pencils, clips, etc.				1,950		1,950
OFFICE SUPPLIES 56110			TOTAL	1,950		1,950

**BUDGET WORKSHEET
MAINTENANCE SUPPLIES 56120**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Building supplies				6,100		6,100
Paint				2,500		2,500
Plumbing				3,000		3,000
Valve replacement				25,000		25,000
Electrical materials				5,000		5,000
Grounds equipment and tools				3,200		3,200
Generator supplies				1,000		1,000
Lake aeration				800		800
Clarifier VFD				15,000		15,000
Fume Hood				7,500		7,500
MAINTENANCE SUPPLIES 56120			TOTAL	69,100		69,100

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION		Qty	PP	REQUEST	GRANT/ OTHER	NET
Lime		30	12,500	375,000		375,000
Alum		75000	0.85	63,750		63,750
Carbon		500	1.35	675		675
Fluoride		27,000	0.46	12,420		12,420
CO2		1	250	250		250
PO4		20,000	1.25	25,000		25,000
CL2		60	3,000	180,000		180,000
Sodium Thiosulfate		20000	0.75	15,000		15,000
Muriatic Acid		300	0.20	60		60
Water filters for Lead line replacements- IEPA requirement		500	50	25,000		25,000
HTH		1500	2.25	3,375		3,375
Filter Aid		60	25.60	1,536		1,536
Additional operating supplies				0		0
Additional treatment chemicals		1	5,559	5,559		5,559
OPERATING SUPPLIES 56130			TOTAL	707,625		707,625

**BUDGET WORKSHEET
PROTECTIVE CLOTHING 56150**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Rain suits, hip boots, knee boots, coveralls, aprons, masks, filters, gloves, glasses coats, boots				4,500		4,500
PROTECTIVE CLOTHING 56150			TOTAL	4,500		4,500

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Regular fuel		3500	\$2.80	9,797		9,797
Diesel fuel		3000	\$2.60	7,794		7,794
Motor oil				200		200
Tranmission oil				150		150
Hydraulic oil				200		200
Grease				200		200
Propane				650		650
Oxygen & Acetylene				700		700
MOTOR FUELS 56160				19,691		19,691
			TOTAL			

**BUDGET WORKSHEET
LAB OPERATIONS 56170**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Operatings supplies-lab and cleaning supplies				20,000		20,000
N.A.P. testing				10,000		10,000
Lab Equipment				15,000		15,000
CHEMICAL SUPPLIES 56170			TOTAL	45,000		45,000

**BUDGET WORKSHEET
VEHICLES 58100**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Fleet Program/Heavy Equip				25,000	0	25,000
VEHICLES 58100			TOTAL	25,000		25,000

**BUDGET WORKSHEET
EQUIPMENT & IMPROVEMENTS 58200**

DEPARTMENT: WATER TREATMENT PLANT

DEPT. HEAD: Hale

ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
New Lake patrol boat				15,000		15,000
Water tower inspections				10,000		10,000
Sheeting				5,000		5,000
Air compressor				15,000		15,000
Spray Patch				15,000		15,000
Lake intake inspection/repair				15,000		15,000
Slaker CPU upgrade				40,000		40,000
Clarifier drive / pinch valve				40,000		40,000
RPZ program				2,500		2,500
Insertavalves				125,000		125,000
SCADA upgrade				20,000		20,000
EQUIPMENT & IMPROVEMENTS 58200			TOTAL	302,500		302,500

BUDGET WORKSHEET
Infrastructure Improvements 58300

DEPARTMENT: WATER TREATMENT PLANT DEPT. HEAD: Hale ACCT.: 300-76

DESCRIPTION				REQUEST	GRANT/ OTHER	NET
Spillway construction	*** Potential for FY27, this year's bids were very high					
Discharge Waterway rehab				100,000		100,000
Infrastructure Improvements 58300			TOTAL	100,000		100,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				77	Wastewater Treatment Plant					
				E54	Personnel Expenses					
116,372	198,148	164,790.00	0.00	54110	Salaries Supervision	0.00	174,680.00	177,975.00	0.00	0.00
396,177	421,739	424,395.00	0.00	54130	Labor	0.00	434,705.00	434,705.00	0.00	0.00
0	5,734	15,000.00	0.00	54132	Part Time Labor	0.00	15,000.00	15,000.00	0.00	0.00
6,961	12,247	5,000.00	0.00	54150	Overtime	0.00	5,000.00	5,000.00	0.00	0.00
3,929	4,357	5,870.00	0.00	54160	Holiday Pay	0.00	6,005.00	6,005.00	0.00	0.00
201,099	208,250	219,305.00	0.00	54210	Health Insurance	0.00	147,170.00	147,170.00	0.00	0.00
(36,709)	(41,158)	-54,795.00	0.00	54215	Employee Portion Health Ins	0.00	-36,585.00	-36,585.00	0.00	0.00
0	0	5,270.00	0.00	54220	Dental Insurance	0.00	2,770.00	2,770.00	0.00	0.00
1,724	2,613	1,190.00	0.00	54230	Life Insurance	0.00	1,070.00	1,070.00	0.00	0.00
(1,270)	(2,433)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	2,715.00	0.00	54240	Wellness Program	0.00	2,850.00	2,850.00	0.00	0.00
688,283	809,498	788,740	0		Personnel Expenses Totals:	0.00	752,665	755,960	0	0
				E55	Contractual Services					
4,050	14,523	165,000.00	0.00	55110	Building Maintenance	0.00	120,000.00	140,000.00	0.00	0.00
25,933	46,265	40,000.00	0.00	55120	Vehicle Maintenance	0.00	40,000.00	40,000.00	0.00	0.00
118,885	80,284	80,000.00	0.00	55130	Equipment Maintenance	0.00	80,000.00	80,000.00	0.00	0.00
4,459	95	40,000.00	0.00	55150	Road Maintenance	0.00	65,000.00	65,000.00	0.00	0.00
360,047	243,430	306,000.00	0.00	55170	Utilities	0.00	306,000.00	306,000.00	0.00	0.00
11,145	13,971	14,700.00	0.00	55176	Telecom Services	0.00	15,700.00	15,700.00	0.00	0.00
23,383	24,372	30,000.00	0.00	55190	Rental	0.00	30,000.00	30,000.00	0.00	0.00
0	0	0.00	0.00	55210	Travel	0.00	0.00	0.00	0.00	0.00
2,063	136	6,000.00	0.00	55220	Training	0.00	8,000.00	8,000.00	0.00	0.00
26	0	0.00	0.00	55230	Postage	0.00	0.00	0.00	0.00	0.00
236,011	601,505	80,000.00	0.00	55260	Engineering	0.00	120,000.00	120,000.00	0.00	0.00
0	50,000	1,500.00	0.00	55270	Legal	0.00	1,500.00	1,500.00	0.00	0.00
64,963	60,988	183,000.00	0.00	55390	Other Contractual Services	0.00	343,600.00	343,600.00	0.00	0.00
0	0	0.00	0.00	55410	Contractual Labor	0.00	0.00	0.00	0.00	0.00
850,964	1,135,568	946,200	0		Contractual Services Totals:	0.00	1,129,800	1,149,800	0	0
				E56	Commodities					
184	1,251	2,800.00	0.00	56110	Office Supplies	0.00	3,300.00	3,300.00	0.00	0.00
18,143	15,396	15,000.00	0.00	56120	Maintenance Supplies	0.00	20,000.00	20,000.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
34,003	54,394	66,000.00	0.00	56130	Operating Supplies	0.00	70,000.00	70,000.00	0.00	0.00
0	0	0.00	0.00	56140	Other Supplies	0.00	0.00	0.00	0.00	0.00
3,516	3,787	5,000.00	0.00	56150	Protective Gear	0.00	5,000.00	5,000.00	0.00	0.00
25,008	33,259	19,300.00	0.00	56160	Motor Fuels	0.00	18,945.00	18,945.00	0.00	0.00
21,645	39,631	28,000.00	0.00	56170	Lab Operations	0.00	33,000.00	33,000.00	0.00	0.00
102,500	147,718	136,100	0		Commodities Totals:	0.00	150,245	150,245	0	0
0	0	0.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
0	(947)	267,000.00	0.00	E58 58100	Capital Outlay Vehicles	0.00	150,000.00	150,000.00	0.00	0.00
38,047	4,184	7,065,000.00	0.00	58200	Equipment & Improvements	0.00	20,272,000.00	20,248,000.00	0.00	0.00
0	0	0.00	0.00	58210	Insurance Claim Activity	0.00	0.00	0.00	0.00	0.00
0	12,585	155,000.00	0.00	58300	Infrastructure Improvements	0.00	100,000.00	100,000.00	0.00	0.00
0	0	0.00	0.00	58310	Bond Infrastructure Improv	0.00	0.00	0.00	0.00	0.00
38,047	15,821	7,487,000	0		Capital Outlay Totals:	0.00	20,522,000	20,498,000	0	0
1,679,793	2,108,606	9,358,040	0		EXPENDITURES TOTALS:	0.00	22,554,710	22,554,005	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
1,679,793	2,108,606	9,358,040	0		DEPARTMENT EXPENSES	0.00	22,554,710	22,554,005	0	0
(1,679,793)	(2,108,606)	(9,358,040)	0		Wastewater Treatment Plant Totals:	0.00	(22,554,710)	(22,554,005)	0	0

WASTE WATER TREATMENT PLANT
Budgeted Expenditures

Department Head: Michael Courtney

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
Personnel Services	618,280	639,390	688,283	639,786	788,740	752,663	(36,077)	-4.57%
Contractual Services	445,256	477,607	850,964	1,141,174	946,200	1,129,800	183,600	19.40%
Commodities & Oth. Oper	109,566	72,267	102,500	147,718	136,100	150,245	14,145	10.39%
Total Operating Budget	1,173,102	1,189,264	1,641,747	1,928,678	1,871,040	2,032,708	161,668	8.64%
Capital	(0)	(0)	38,047	367,618	7,487,000	20,522,000	13,035,000	174.10%
Total Actual	1,173,102	1,189,263	1,679,793	2,296,297				
Original Budget	1,259,742	1,443,320	1,307,815	1,317,080	2,399,166	22,554,708	20,155,542	840.11%

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: WASTE WATER TREATMENT PLANT**

CONTRACTUAL SERVICES

DEPT. HEAD: Courtney

ACCT.: 300-77

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
55110	Building Maintenance	2,821	18,657	4,050	14,523	165,000	120,000	(45,000)	-27.27%
55120	Vehicle Maintenance	29,149	51,602	25,933	46,265	40,000	40,000	-	0.00%
55130	Equipment Maintenance	50,199	84,808	118,885	85,890	80,000	80,000	-	0.00%
55150	Road Maintenance	12,231	385	4,459	95	40,000	65,000	25,000	62.50%
55170	Utilities	235,140	209,005	360,047	243,430	306,000	306,000	-	0.00%
55176	Telecom	8,901	10,154	11,145	13,971	14,700	15,700	1,000	6.80%
55190	Rental-Permits	24,383	24,089	23,383	24,372	30,000	30,000	-	0.00%
55210	Travel	597	-	-	-	-	-	-	-
55220	Training	2,702	548	2,063	136	6,000	8,000	2,000	33.33%
55230	Postage	83	-	26	-	-	-	-	-
55260	Engineering	33,794	14,752	236,011	601,505	80,000	120,000	40,000	50.00%
55270	Legal Fees	-	-	-	50,000	1,500	1,500	-	0.00%
55390	Other Contractual Services	45,256	63,607	64,963	60,988	183,000	343,600	160,600	87.76%
TOTAL CONTRACTUAL SERVICES		445,256	477,607	850,964	1,141,174	946,200	1,129,800	183,600	19.40%

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT: 300-77

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	Night Bonus	FY27 BASE SALARY	ANNUAL COST		NET REQUEST
Kolten Foulk-1 (no license)			55,693	55,693		55,693
Darren Sherwood-3 (IV)	66,321	2,624	74,962	77,586		77,586
Jacob Breese - 1 (No License)		2,304	65,836	68,140		68,140
Travis Pollitt 6 (I)	68,323	2,677	76,485	79,162		79,162
Hunter Sherwood-3 (IV)		735	73,493	74,228		74,228
Clinton Shaffer 6 (I)	68,323	3,412	76,485	79,897		79,897
LABOR 54130			TOTAL	434,706		434,706

**BUDGET WORKSHEET
OVERTIME 54150**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT: 300-77

EMPLOYEE'S NAME	Hours	Rate/Hour	Night Bonus	ANNUAL COST	NIGHT BONUS	NET REQUEST
Emergency Call-in overtime				5,000		5,000
OVERTIME 54150			TOTAL	5,000		5,000

**BUDGET WORKSHEET
HOLIDAY PAY 54160**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT: 300-77

EMPLOYEE'S NAME	Hours	Rate/Hour	Night Bonus	ANNUAL COST	NIGHT BONUS	NET REQUEST
11 Holidays	176	34.11		6,003		6,003
New Years Day	16	34.11				
Martin Luther King Jr	16	34.11				
Presidents Day	16	34.11				
Good Friday	16	34.11				
Memorial Day	16	34.11				
July 4th	16	34.11				
Labor day	16	34.11				
Veterans day	16	34.11				
Thanksgiving Day	16	34.11				
Christmas day	16	34.11				
Birthday	16	34.11				
HOLIDAY PAY 54160			TOTAL	6,003		6,003

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT: 300-77

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	NET REQUEST
Employee only	E	2.00	14,245	28,490	28,490
Employee & Spouse	E+S	0	29,558	0	0
Employee & Children	E+C	4	28,769	115,078	115,078
Family	Family	0	44,083	0	0
Employee only (HDHP)	E (HDHP)	0	13,209	0	0
Employee & Spouse (HDHP)	E+S (HDHP)	0	27,409	0	0
Employee & Children (HDHP)	E+C (HDHP)	0	26,677	0	0
Family (HDHP)	Family (HDHP)	0	40,876	0	0
Spousal Opt Out	\$450.00 qtrly.	2	1,800	3,600	3,600
Employee Opt Out	\$450.00 qtrly.	0	1,800	0	0
HEALTH INSURANCE 54210			TOTAL	147,168	147,168

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT: 300-77

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employee only	E	2	-3,561	-7,123		-7,123
Employee & Spouse	E+S	0	-7,390	0		0
Employee & Children	E+C	4	-7,192	-28,769		-28,769
Family	Family	0	-11,021	0		0
Employee only (HDHP)	E (HDHP)	0	-3,302	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-6,852	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-6,669	0		0
Family (HDHP)	Family (HDHP)	0	-10,219	0		0
Dental						
Employee only	E	3	-64	-193		-193
Employee & Spouse	E+S	0	-129	0		0
Employee & Children	E+C	3	-166	-499		-499
Family	Family	0	-253	0		0
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)			TOTAL	-36,584		-36,584

**BUDGET WORKSHEET
DENTAL INSURANCE 54220**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT: 300-77

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST		NET REQUEST
Employee only		3	257	772		772
Employee & Spouse		0	515	0		0
Employee & Children		3	666	1,998		1,998
Family		0	1,013	0		0
DENTAL INSURANCE 54220			TOTAL	2,770		2,770

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: WWTP DEPT. HEAD: Courtney ACCT: 300-77

DESCRIPTION		ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST		NET REQUEST
Wellness Benefit		8	200	1,600		1,600
		8	156	1,250		1,250
WELLNESS PROGRAM 54240			TOTAL	2,850		2,850

**BUDGET WORKSHEET
BLDG MAINTENANCE 55110**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Building Repairs				25,000		25,000
Storm Building Window Replacement				25,000		25,000
Storm Building Door Replacement				50,000		50,000
Anderson Station Door Replacement				20,000		20,000
BLDG MAINTENANCE 55110			TOTAL	120,000		120,000

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Vehicle Repairs				30,000		30,000
Heavy Equipment Repairs				10,000		10,000
VEHICLE MAINT 55120			TOTAL	40,000		40,000

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Pumps, motors, meters, aerators, raw flow meters, generators, misc parts , seals				40,000		40,000
Sluice Gate Replacement				10,000		10,000
General Repairs				30,000		30,000
EQUIPMENT MAINT 55130			TOTAL	80,000		80,000

**BUDGET WORKSHEET
MAINTENANCE ROADS 55150**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Gravel, cold patch, concrete walk, East plant road, City farm access				10,000		10,000
Kilroy Blacktop Repair and Sealcoat				55,000		55,000
MAINTENANCE ROADS 55150			TOTAL	65,000		65,000

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
West Plant	22,000	12		264,000		264,000
East Plant	500	12		6,000		6,000
Lift stations (7)	3,000	12		36,000		36,000
Industrial Park	850					
Henry's	750					
Bradley	250					
Kilroy's	800					
11th Ave	100					
Anderson	150					
Sebree	50					
UTILITIES 55170			TOTAL	306,000		306,000

BUDGET WORKSHEET

Telecom 55170

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Comcast internet		12	120	1,440		1,440
MidCentury		12	280	3,360		3,360
US Cellular		12	400	4,800		4,800
Peerless Network		12	425	5,100		5,100
Mission Radio	(replace Peerless: cellular dialer service)	1		1,000		1,000
Telecom 55170				15,700		15,700
			TOTAL			

**BUDGET WORKSHEET
RENTALS PERMITS 55190**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Equipment, crane, excavator				5,000		5,000
IEPA Permit fees				25,000		25,000
RENTALS PERMITS 55190				30,000		30,000
			TOTAL			

**BUDGET WORKSHEET
TRAINING 55220**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
ISAWWA				500		500
WEF				500		500
School and Seminars				4,000		4,000
Training materials				1,500		1,500
Travel and Lodging				1,500		1,500
TRAINING 55220			TOTAL	8,000		8,000

**BUDGET WORKSHEET
ENGINEERING 55260**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
General engineering, surveying, emergency consulting, operational assistance				20,000		20,000
WWTP Improvements - non-reimbursable engineering				85,000		85,000
Industrial Park Lift Station Improvements (allocated in TIF 2)						
Henry Lift Staton Improvements				15,000		15,000
ENGINEERING 55260			TOTAL	120,000		120,000

**BUDGET WORKSHEET
LEGAL FEES 55270**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
EPA Loan				1,500		1,500
LEGAL FEES 55270				1,500		1,500
			TOTAL			

BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390

DEPARTMENT: WWTP		DEPT. HEAD: Courtney		ACCT.: 300-77		
DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
WWTP Improvements - Construction Engineering				250,000		250,000
Sludge disposal				70,000		70,000
Synergetic Technologies	12.00	300		3,600		3,600
Calibration services				3,000		3,000
Fire extinguishers				2,000		2,000
Lifting Device Calibrations				1,500		1,500
Altorfer service contract				1,500		1,500
Filter service	300	6		5,000		5,000
Drug testing				1,000		1,000
Wet Well Cleaning				4,000		4,000
SCADAWARE Subscription				1,000		1,000
Omnisite Subscription				1,000		1,000
OTHER CONTRACTUAL SERVICES 55390			TOTAL	343,600		343,600

**BUDGET WORKSHEET
OFFICE SUPPLIES 56110**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Office supplies				1,800		1,800
Computer Replacement				1,500		1,500
OFFICE SUPPLIES 56110				3,300		3,300

BUDGET WORKSHEET
MAINTENANCE SUPPLIES 56120

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Shop Supplies				20,000		20,000
MAINTENANCE SUPPLIES 56120			TOTAL	20,000		20,000

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Chemicals/polymers				35,000		35,000
UV bulbs				10,000		10,000
Wet well degreasers				5,000		5,000
UV repair				20,000		20,000
OPERATING SUPPLIES 56130			TOTAL	70,000		70,000

**BUDGET WORKSHEET
CLOTHING 56150**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Rain suits, hip boots, knee boots, coveralls, aprons, masks, filters, gloves, glasses, coats, boots				5,000		5,000
CLOTHING 56150			TOTAL	5,000		5,000

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Fuel	Gallons	Months	Price			
Gasoline for operations, currently 4 vehicles and equipment	150	12	\$ 2.80	5,038		5,038
On Road Diesel	100	12	\$ 3.16	3,790		3,790
Off Road Diesel	100	12	\$ 2.60	3,118		3,118
Motor Oil				2,500		2,500
Transmission oil				1,500		1,500
Hydraulic oil				1,500		1,500
Grease				500		500
Propane				500		500
Oxygen and Acetylene				500		500
MOTOR FUELS 56160			TOTAL	18,945		18,945

BUDGET WORKSHEET
Lab Operations 56170

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Glassware				2,000		2,000
Equipment				4,000		4,000
Lab chemicals				10,000		10,000
Lab testing				15,000		15,000
Lab grade water service				2,000		2,000
Lab Operations 56170			TOTAL	33,000		33,000

**BUDGET WORKSHEET
VEHICLES 58100**

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION		Financed	BALANCE	REQUEST	GRANT/ OTHER	NET REQUEST
Fleet Program-Rounds Vehicle				40,000		40,000
Wheel Loader				25,000		25,000
F-350 Dump truck				85,000		85,000
VEHICLES 58100			TOTAL	150,000		150,000

BUDGET WORKSHEET
Infrastructure Improvements 58300

DEPARTMENT: WWTP

DEPT. HEAD: Courtney

ACCT.: 300-77

DESCRIPTION			REQUEST	GRANT/ OTHER	NET REQUEST
Henry's Force Main Repair			100,000		100,000
Infrastructure Improvements 58300		TOTAL	100,000		100,000

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
7,812,868	8,127,412	19,374,400	0		FUND REVENUES	0.00	33,068,200	33,068,200	0	0
6,979,037	8,063,525	20,099,355	0		FUND EXPENSES	0.00	33,000,625	33,038,465	0	0
833,831	63,886	(724,955)	0		Water/Sewer Totals:	0.00	67,575	29,735	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	310 F35 35000	Lake Development Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
15,109	13,074	16,000.00	0.00	R42 42600	Licenses & Permits Boat License	0.00	14,000.00	14,000.00	0.00	0.00
411	669	1,500.00	0.00	42610	Boating Daily Permits	0.00	1,000.00	1,000.00	0.00	0.00
87,942	80,013	60,000.00	0.00	42700	Camping Permits	0.00	45,000.00	45,000.00	0.00	0.00
0	100	0.00	0.00	42710	Cabin Rental	0.00	0.00	0.00	0.00	0.00
103,462	93,856	77,500	0		Licenses & Permits Totals:	0.00	60,000	60,000	0	0
0	0	600,000.00	0.00	R43 43100	Grant Revenue Federal Grant Lake Revenue	0.00	0.00	0.00	0.00	0.00
0	0	600,000	0		Grant Revenue Totals:	0.00	0	0	0	0
10,400	12,800	15,050.00	0.00	R46 43200	Service Fees Boat Slip Leases	0.00	15,050.00	15,050.00	0.00	0.00
0	0	0.00	0.00	43210	Kayak Slip Rental	0.00	0.00	0.00	0.00	0.00
32,814	20,920	20,000.00	0.00	48600	Winter Lot Leases	0.00	18,000.00	18,000.00	0.00	0.00
43,214	33,720	35,050	0		Service Fees Totals:	0.00	33,050	33,050	0	0
282	385	500.00	0.00	R48 48100	Miscellaneous Income Interest Income	0.00	500.00	500.00	0.00	0.00
0	0	0.00	0.00	48190	Gain/Loss on Sale Fixed Assets	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48700	Insurance Claim	0.00	0.00	0.00	0.00	0.00
9,041	245	1,000.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
9,323	630	1,500	0		Miscellaneous Income Totals:	0.00	500	500	0	0
0	3,333	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49310	Transfer from Lake	0.00	0.00	0.00	0.00	0.00
0	3,333	0	0		Transfer In Totals:	0.00	0	0	0	0
155,999	131,539	714,050	0		REVENUES TOTALS:	0.00	93,550	93,550	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				E54	Personnel Expenses					
9,270	9,998	8,100.00	0.00	54130	Labor	0.00	5,400.00	5,400.00	0.00	0.00
0	0	0.00	0.00	54132	Part Time Labor	0.00	0.00	0.00	0.00	0.00
9,270	9,998	8,100	0		Personnel Expenses Totals:	0.00	5,400	5,400	0	0
				E55	Contractual Services					
100	1,574	14,000.00	0.00	55130	Equipment Maintenance	0.00	15,000.00	15,000.00	0.00	0.00
25,963	25,548	33,000.00	0.00	55170	Utilities	0.00	33,000.00	33,000.00	0.00	0.00
1,108	604	900.00	0.00	55176	Telecom Services	0.00	900.00	900.00	0.00	0.00
588	7,580	1,000.00	0.00	55260	Engineering	0.00	1,000.00	1,000.00	0.00	0.00
18,591	17,239	17,000.00	0.00	55390	Other Contractual Services	0.00	17,000.00	17,000.00	0.00	0.00
46,350	52,546	65,900	0		Contractual Services Totals:	0.00	66,900	66,900	0	0
				E56	Commodities					
7,573	2,210	6,000.00	0.00	56140	Other Supplies	0.00	6,000.00	6,000.00	0.00	0.00
0	0	500.00	0.00	56160	Motor Fuels	0.00	500.00	500.00	0.00	0.00
7,573	2,210	6,500	0		Commodities Totals:	0.00	6,500	6,500	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	55240	Filing Fees and Advertising	0.00	0.00	0.00	0.00	0.00
1,876	0	1,000.00	0.00	57910	Miscellaneous Expense	0.00	1,000.00	1,000.00	0.00	0.00
29,709	28,296	0.00	0.00	58800	Lake Depreciation	0.00	0.00	0.00	0.00	0.00
31,585	28,296	1,000	0		Miscellaneous Expenses Totals:	0.00	1,000	1,000	0	0
				E58	Capital Outlay					
0	0	0.00	0.00	58100	Vehicles	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	58200	Equipment & Improvements	0.00	0.00	0.00	0.00	0.00
5,361	0	864,500.00	0.00	58300	Infrastructure Improvements	0.00	42,000.00	57,000.00	0.00	0.00
5,361	0	864,500	0		Capital Outlay Totals:	0.00	42,000	57,000	0	0
				E59	Transfer Out					
0	0	25,000.00	0.00	59000	Transfers	0.00	0.00	25,000.00	0.00	0.00
0	0	0.00	0.00	59040	Transfer to SUI	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59120	Transfer to Social Security	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59130	Transfer to IMRF	0.00	0.00	0.00	0.00	0.00
0	20,000	0.00	0.00	59315	Transfer to Dam	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	20,000	25,000	0		Transfer Out Totals:	0.00	0	25,000	0	0
100,139	113,049	971,000	0		EXPENDITURES TOTALS:	0.00	121,800	161,800	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
155,999	131,539	714,050	0		FUND REVENUES	0.00	93,550	93,550	0	0
100,139	113,049	971,000	0		FUND EXPENSES	0.00	121,800	161,800	0	0
55,860	18,489	(256,950)	0		Lake Development Totals:	0.00	(28,250)	(68,250)	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				315	Canton Lake Dam Fund					
				R49	Transfer In					
0	0	25,000.00	0.00	49000	Transfer In	0.00	0.00	25,000.00	0.00	0.00
0	0	0.00	0.00	49300	Transfer from Water/Sewer	0.00	0.00	0.00	0.00	0.00
0	20,000	0.00	0.00	49310	Transfer from Lake	0.00	0.00	0.00	0.00	0.00
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0	20,000	25,000	0		Transfer In Totals:	0.00	0	25,000	0	0
<hr/>										
0	20,000	25,000	0		REVENUES TOTALS:	0.00	0	25,000	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
<hr/>										
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	20,000	25,000	0		FUND REVENUES	0.00	0	25,000	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
0	20,000	25,000	0		Canton Lake Dam Fund Totals:	0.00	0	25,000	0	0

LAKE DEVELOPMENT
Budgeted Expenditures

Department Head: Caleb Hale

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase - (Decrease)	Percent Change
Personnel Services	7,194	10,608	9,270	6,665	8,100	5,400	(2,700)	-33.33%
Contractual Services	67,082	53,527	46,350	52,546	65,900	66,900	1,000	1.52%
Commodities & Oth. Oper	3,182	4,345	9,449	2,210	7,500	7,500	-	0.00%
Total Operating Budget	77,457	68,480	65,069	61,420	81,500	79,800	(1,700)	-2.09%
Capital	45,697	31,183	35,070	-	889,500	42,000	(847,500)	-95.28%
Total Actual	123,154	99,663	100,139	61,420				
Original Budget	107,397	121,080	80,940	100,540	146,774	121,800	(24,974)	-17.02%
s								
Lake Revenue Actual	126,827	151,417	128,155	155,999				
Lake Revenue Budget	74,200	71,200	101,600	111,550	133,750	93,550		

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: LAKE**

PERSONNEL SERVICES

DEPT. HEAD: Hale

ACCT.: 310-00

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Change	Percent Change
54130	Labor	7,194	10,608	9,270	6,665	8,100	5,400	(2,700)	-33.33%
								-	#DIV/0!
TOTAL PERSONNEL SERVICES		7,194	10,608	9,270	6,665	8,100	5,400	(2,700)	-33.33%

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: LAKE		DEPT. HEAD: Hale		ACCT.: 310-00		
EMPLOYEE'S NAME	ANNUAL SALARY FY26	OTHER	ANNUAL SALARY FY27	ANNUAL COST		NET REQUEST
Shane Schimdt	7695		5,400	5,400		5,400
LABOR 54130			TOTAL	5,400		5,400

**BUDGET WORKSHEET
EQUIPMENT MAINT 55130**

DEPARTMENT: LAKE		DEPT. HEAD: Hale		ACCT.: 310-00		
DESCRIPTION			REQUEST	GRANT/ OTHER	NET REQUEST	
Plumbing			1,000		1,000	
Roofing			1,000		1,000	
Building repairs			2,000		2,000	
Electrical			1,000		1,000	
Tree trim and removal			5,000		5,000	
boat slip/ dock repairs			5,000		5,000	
EQUIPMENT MAINT 55130		TOTAL	15,000		15,000	

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: LAKE

DEPT. HEAD: Hale

ACCT.: 310-00

DESCRIPTION			REQUEST	GRANT/ OTHER	NET REQUEST
Campground (electricity)			30,000		30,000
Beach (electricity)			1,000		1,000
Boat dock (electricity)			1,000		1,000
Shower house (electricity)			1,000		1,000
UTILITIES 55170		TOTAL	33,000		33,000

**BUDGET WORKSHEET
TELCOM 55176**

DEPARTMENT: LAKE

DEPT. HEAD: Hale

ACCT.: 310-00

DESCRIPTION	QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Phone	12	75	900		900
TELCOM 55176		TOTAL	900		900

**BUDGET WORKSHEET
ENGINEERING 55260**

DEPARTMENT: LAKE

DEPT. HEAD: Hale

ACCT.: 310-00

DESCRIPTION			REQUEST	GRANT/ OTHER	NET REQUEST
Engineering			1,000		1,000
ENGINEERING 55260		TOTAL	1,000		1,000

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: LAKE

DEPT. HEAD: Hale

ACCT.: 310-00

DESCRIPTION			REQUEST	GRANT/ OTHER	NET REQUEST
Advertising			2,500		2,500
Other Repairs and Maintenance			4,500		4,500
Port-a-Potty Rental, 4 units, 7 months			10,000		10,000
OTHER CONTRACTUAL SERVICES 55390		TOTAL	17,000		17,000

**BUDGET WORKSHEET
OTHER SUPPLIES 56140**

DEPARTMENT: LAKE

DEPT. HEAD: Hale

ACCT.: 310-00

DESCRIPTION			REQUEST	GRANT/ OTHER	NET REQUEST
Maintenance supplies			2,500		2,500
Toilet paper, light bulbs, cleaning, ice, ice box rental			2,000		2,000
Boat Stickers			1,500		1,500
			0		0
OTHER SUPPLIES 56140		TOTAL	6,000		6,000

**BUDGET WORKSHEET
MOTOR FUELS 56160**

DEPARTMENT: LAKE

DEPT. HEAD: Hale

ACCT.: 310-00

DESCRIPTION	QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Motor oil			500		500
MOTOR FUELS 56160			500		500
		TOTAL			

**BUDGET WORKSHEET
INFRASTRUCTURE IMPROVEMENTS 58300**

DEPARTMENT: LAKE

DEPT. HEAD: Hale

ACCT.: 310-00

DESCRIPTION			REQUEST	GRANT/ OTHER	NET
Markers/signage			1,500		1,500
Spray patching			2,500		2,500
Erosion control			1,000		1,000
Picnic area canopys- solar	2	1,000	2,000		2,000
Electrical Upgrade for camp sites			10,000		10,000
Parking lot expansion (north boat ramp)			10,000		10,000
oil chip lake road			15,000		15,000
INFRASTRUCTURE IMPROVEMENTS 58300			42,000	0	42,000
		TOTAL			

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				370	Greenwood Cemetery					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R41	County Revenue					
30,008	32,606	33,000.00	0.00	47500	Property Tax	0.00	34,500.00	34,500.00	0.00	0.00
30,008	32,606	33,000	0		County Revenue Totals:	0.00	34,500	34,500	0	0
				R46	Service Fees					
0	0	0.00	0.00	48700	Lot Sales Revenue to Trust	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Service Fees Totals:	0.00	0	0	0	0
				R47	Miscellaneous Reimbursements					
43,220	46,788	55,000.00	0.00	47300	Lot Services	0.00	55,000.00	55,000.00	0.00	0.00
43,220	46,788	55,000	0		Miscellaneous Reimbursements Tot	0.00	55,000	55,000	0	0
				R48	Miscellaneous Income					
646	2,482	2,500.00	0.00	48100	Interest Income	0.00	3,300.00	3,300.00	0.00	0.00
0	0	0.00	0.00	48190	Gain/Loss from Sale of Assets	0.00	0.00	0.00	0.00	0.00
15,600	19,800	20,000.00	0.00	48500	Lot Sales	0.00	15,000.00	15,000.00	0.00	0.00
8,357	3,374	6,500.00	0.00	48900	Miscellaneous Income	0.00	6,500.00	6,500.00	0.00	0.00
24,602	25,656	29,000	0		Miscellaneous Income Totals:	0.00	24,800	24,800	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfers	0.00	0.00	0.00	0.00	0.00
126,000	21,781	23,000.00	0.00	49001	Transfer from General Fund	0.00	15,000.00	15,000.00	0.00	0.00
76,386	94,443	85,000.00	0.00	49050	Transfer from Gaming Fund	0.00	91,080.00	91,080.00	0.00	0.00
0	0	25,000.00	0.00	49375	Transfer from Cemetery Trust	0.00	25,000.00	25,000.00	0.00	0.00
202,386	116,224	133,000	0		Transfer In Totals:	0.00	131,080	131,080	0	0
300,216	221,274	250,000	0		REVENUES TOTALS:	0.00	245,380	245,380	0	0
				E54	Personnel Expenses					
141,393	136,957	141,210.00	0.00	54130	Labor	0.00	141,175.00	141,175.00	0.00	0.00
0	0	0.00	0.00	54132	Part Time Labor	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0.00	0.00	54150	Overtime	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	54200	Employee Benefits	0.00	0.00	0.00	0.00	0.00
48,896	56,761	54,825.00	0.00	54210	Health Insurance	0.00	60,130.00	60,130.00	0.00	0.00
(11,481)	(11,408)	-13,450.00	0.00	54215	Employee Portion Health Insur	0.00	-14,775.00	-14,775.00	0.00	0.00
0	0	770.00	0.00	54220	Dental Insurance	0.00	770.00	770.00	0.00	0.00
635	690	315.00	0.00	54230	Life Insurance	0.00	315.00	315.00	0.00	0.00
(603)	(533)	0.00	0.00	54235	Insurance - Voluntary	0.00	0.00	0.00	0.00	0.00
0	0	660.00	0.00	54240	Wellmess Program	0.00	715.00	715.00	0.00	0.00
0	0	0.00	0.00	54260	IMRF	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	54300	Payroll Taxes	0.00	0.00	0.00	0.00	0.00
178,842	182,468	184,330	0		Personnel Expenses Totals:	0.00	188,330	188,330	0	0
				E55	Contractual Services					
0	3,740	0.00	0.00	55110	Building Maintenance	0.00	0.00	0.00	0.00	0.00
26,634	24,871	21,500.00	0.00	55115	Ground Maintenance	0.00	21,500.00	21,500.00	0.00	0.00
1,087	1,584	1,000.00	0.00	55120	Vehicle Maintenance	0.00	2,000.00	2,000.00	0.00	0.00
7,683	6,739	7,500.00	0.00	55130	Equipment Maintenance	0.00	7,500.00	7,500.00	0.00	0.00
2,393	2,588	3,600.00	0.00	55170	Utilities	0.00	2,400.00	2,400.00	0.00	0.00
2,655	1,766	1,980.00	0.00	55176	Telecom Services	0.00	2,760.00	2,760.00	0.00	0.00
0	186	3,500.00	0.00	55190	Rental	0.00	1,000.00	1,000.00	0.00	0.00
122	59	0.00	0.00	55210	Travel	0.00	0.00	0.00	0.00	0.00
0	434	500.00	0.00	55220	Training	0.00	500.00	500.00	0.00	0.00
0	0	1,400.00	0.00	55240	Advertising	0.00	400.00	400.00	0.00	0.00
0	0	0.00	0.00	55250	Accounting	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55270	Legal Fees	0.00	0.00	0.00	0.00	0.00
3,212	1,554	2,820.00	0.00	55390	Other Contractual Services	0.00	2,595.00	2,595.00	0.00	0.00
0	0	0.00	0.00	55410	Officers Fees	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	55500	Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00
43,787	43,520	43,800	0		Contractual Services Totals:	0.00	40,655	40,655	0	0
				E56	Commodities					
1,575	552	750.00	0.00	56110	Office Supplies	0.00	750.00	750.00	0.00	0.00
895	159	0.00	0.00	56130	Operating Supplies	0.00	2,000.00	2,000.00	0.00	0.00
0	320	0.00	0.00	56150	Uniforms/Protective Gear	0.00	0.00	0.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
116	62	0.00	0.00	56160	Motor Fuel Expense	0.00	0.00	0.00	0.00	0.00
0	4,211	0.00	0.00	56180	Insurance Claims Reimbursed	0.00	0.00	0.00	0.00	0.00
2,586	5,304	750	0		Commodities Totals:	0.00	2,750	2,750	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	55150	Equip Maint - Perpetual	0.00	0.00	0.00	0.00	0.00
286	350	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	57920	Bank Fees	0.00	0.00	0.00	0.00	0.00
286	350	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
				E58	Capital Outlay					
7,032	15,950	15,000.00	0.00	58200	Equipment & Improvements	0.00	6,000.00	6,000.00	0.00	0.00
10,405	13,374	0.00	0.00	58800	Depreciation	0.00	0.00	0.00	0.00	0.00
17,437	29,324	15,000	0		Capital Outlay Totals:	0.00	6,000	6,000	0	0
				E59	Transfer Out					
0	0	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59040	Transfer to State Unemployment	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59120	Transfer to Social Security	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59130	Transfer to IMRF	0.00	0.00	0.00	0.00	0.00
0	0	6,000.00	0.00	59375	Transfer to Cemetery Trust	0.00	0.00	0.00	0.00	0.00
0	0	6,000	0		Transfer Out Totals:	0.00	0	0	0	0
242,939	260,966	249,880	0		EXPENDITURES TOTALS:	0.00	237,735	237,735	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
300,216	221,274	250,000	0		FUND REVENUES	0.00	245,380	245,380	0	0
242,939	260,966	249,880	0		FUND EXPENSES	0.00	237,735	237,735	0	0
57,277	(39,691)	120	0		Greenwood Cemetery Totals:	0.00	7,645	7,645	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				375	Cemetery Trust					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R48	Miscellaneous Income					
14,389	11,895	15,000.00	0.00	48100	Interest Income	0.00	15,000.00	15,000.00	0.00	0.00
10,400	13,200	16,000.00	0.00	48900	Cemetery Trust Misc Income	0.00	16,000.00	16,000.00	0.00	0.00
24,789	25,095	31,000	0		Miscellaneous Income Totals:	0.00	31,000	31,000	0	0
				R49	Transfer In					
0	0	0.00	0.00	49000	Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	6,000.00	0.00	49370	Transfer from Cemetery	0.00	6,000.00	6,000.00	0.00	0.00
0	0	6,000	0		Transfer In Totals:	0.00	6,000	6,000	0	0
24,789	25,095	37,000	0		REVENUES TOTALS:	0.00	37,000	37,000	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	55390	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
				E59	Transfer Out					
0	0	0.00	0.00	59000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	25,000.00	0.00	59370	Transfer to Cemetery	0.00	25,000.00	25,000.00	0.00	0.00
0	0	25,000	0		Transfer Out Totals:	0.00	25,000	25,000	0	0
0	0	25,000	0		EXPENDITURES TOTALS:	0.00	25,000	25,000	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
24,789	25,095	37,000	0		FUND REVENUES	0.00	37,000	37,000	0	0
0	0	25,000	0		FUND EXPENSES	0.00	25,000	25,000	0	0
24,789	25,095	12,000	0		Cemetery Trust Totals:	0.00	12,000	12,000	0	0

**Greenwood Cemetery
Budgeted Expenditures**

Department Head: Dash Wilson

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
Personnel Services	90,051	151,042	178,842	160,687	184,330	188,327	3,997	2.17%
Contractual Services	63,274	22,025	43,665	39,722	43,800	40,655	(3,145)	-7.18%
Commodities & Oth. Oper	1,356	2,230	2,873	1,443	750	3,750	3,000	400.00%
Total Operating Budget	154,682	175,296	225,379	201,852	228,880	232,732	3,852	1.68%
Transfer Out to Trust Capital	8,206	12,313	17,437	29,750	21,000	6,000	- (15,000)	#DIV/0! -71.43%
Total Actual	162,888	187,609	242,816	231,601				
Original Budget	152,335	167,965	198,020	290,980	288,415	238,732	(49,683)	-17.23%
Cemetery Revenue Actual	152,606	158,336	150,961					
Cemetery Revenue Budget	152,600	168,550	198,650	291,000	288,750	245,380		

**BUDGET WORKSHEET SUMMARY OF ESTIMATES
DEPARTMENT: CEMETERY**

CAPITAL OUTLAY

DEPT. HEAD: WILSON

ACCT.: 370-00

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase / (Decrease)	Percent Change
58200	Equipment & Improvements	-	3,614	7,032	29,750	15,000	6,000	(9,000)	-60.00%
								-	#DIV/0!
59375	Transfer to Cemetery Trust 375	-	-	-	-	6,000	-	(6,000)	-100.00%
58800	Depreciation	8,206	8,699	10,405	-	-	-		
TOTAL CAPITAL OUTLAY		8,206	12,313	17,437	29,750	21,000	6,000	-15,000	-71.43%

**BUDGET WORKSHEET
LABOR 54130**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

EMPLOYEE'S NAME	FY26 ANNUAL SALARY	OTHER	FY27 ANNUAL BASE SALARY	ANNUAL COST	NET REQUEST
Kyle Jansen	69,467		71,898	71,898	71,898
Overtime			8,000	8,000	8,000
	Rate	Hours	Weeks		
Part-Time with benefits	18	35	40	25,200	25,200
Part-Time no benefits	15.5	28	30	13,020	13,020
Part-Time no benefits	15.5	28	27	11,718	11,718
Part-Time no benefits	15	28	27	11,340	11,340
LABOR 54130			TOTAL	141,176	141,176

**BUDGET WORKSHEET
HEALTH INSURANCE 54210**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	ANNUAL # OF EMPLS	ANNUAL AMOUNT	ANNUAL COST	OTHER/SPLI T	NET REQUEST
Employee only	E	1	14,245	14,245		14,245
Employee & Spouse	E+S	0	29,558	0		0
Employee & Children	E+C	0	28,769	0		0
Family	Family	1	44,083	44,083		44,083
Employee only (HDHP)	E (HDHP)	0	13,209	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	27,409	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	26,677	0		0
Family (HDHP)	Family (HDHP)	0	40,876	0		0
Employee opt out	\$450.00 Qtrly	0	1,800	0		0
Spousal opt out	\$450.00 Qtrly	1	1,800	1,800		1,800
						0
HEALTH INSURANCE 54210			TOTAL	60,128		60,128

**BUDGET WORKSHEET
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLI T	NET REQUEST
Employee only	E	1	-3,561	-3,561		-3,561
Employee & Spouse	E+S	0	-7,390	0		0
Employee & Children	E+C	0	-7,192	0		0
Family	Family	1	-11,021	-11,021		-11,021
Employee only (HDHP)	E (HDHP)	0	-3,302	0		0
Employee & Spouse (HDHP)	E+S (HDHP)	0	-6,852	0		0
Employee & Children (HDHP)	E+C (HDHP)	0	-6,669	0		0
Family (HDHP)	Family (HDHP)	0	-10,219	0		0
Dental						
Employee only		1	-64	-64		-64
Employee & Spouse		1	-129	-129		-129
Employee & Children		0	-166	0		0
Family		0	-253	0		0
EMPLOYEE PORTION HEALTH INS 54215 (CREDIT BALANCE)			TOTAL	-14,775		-14,775

**BUDGET WORKSHEET
LIFE INSURANCE 54230**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

EMPLOYEE'S NAME	E, E+S, E+C, F (HDHP)	Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLI T	NET REQUEST
Employee only		2	110	221		221
Dependent		2	47	93		93
LIFE INSURANCE 54230			TOTAL	314		314

**BUDGET WORKSHEET
WELLNESS PROGRAM 54240**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

EMPLOYEE'S NAME		Annual # of Employees	Annual Amount	ANNUAL COST	OTHER/SPLI T	NET REQUEST
Wellness Benefit		2	200	400		400
Wellness Exam		2	156	313		313
WELLNESS PROGRAM 54240			TOTAL	713		713

**BUDGET WORKSHEET
REPAIR & MAINTENANCE-GROUNDS 55115**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Building and Grounds Maintenance				9,000		9,000
Tree Service				6,000		6,000
Fence Repair prep & paint, 1700 feet				3,500		3,500
Military Sidewalk 200 feet				3,000		3,000
REPAIR & MAINTENANCE-GROUNDS 55115			TOTAL	21,500		21,500

**BUDGET WORKSHEET
VEHICLE MAINT 55120**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Cemetery Truck				2,000		2,000
VEHICLE MAINT 55120			TOTAL	2,000		2,000

**BUDGET WORKSHEET
REPAIR & MAINTENANCE 55130**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Breakdown and Scheduled Preventative Maintenance				7,500		7,500
EQUIPMENT						
Backhoe, Compact Loader, Compact Tractor & Trailer,						
Mowers, Trimmers, Chainsaws, Etc.						
REPAIR & MAINTENANCE 55130			TOTAL	7,500		7,500

**BUDGET WORKSHEET
UTILITIES 55170**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Ameren Illinois	200	12		2,400		2,400
UTILITIES 55170			TOTAL	2,400		2,400

**BUDGET WORKSHEET
TELCOM 55176**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Midcentury - Office phone	35	12		420		420
US Cellular- Cell phone	130	12		1,560		1560
Midcentury - Internet	65	12		780		780
TELCOM 55176			TOTAL	2,760		2,760

**BUDGET WORKSHEET
RENTAL 55190**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Oscillating stump grinder				1,000		1000
RENTAL 55190			TOTAL	1,000		1,000

**BUDGET WORKSHEET
FILING FEES AND ADVERTISING 55240**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370-00

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Local Advertising				400		400
FILING FEES AND ADVERTISING 55240			TOTAL	400		400

**BUDGET WORKSHEET
OTHER CONTRACTUAL SERVICES 55390**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370

DESCRIPTION				REQUEST	GRANT/ OTHER	NET REQUEST
Annual Fee				150		150
ICFHA membership dues				350		350
Continuing Education and Cemetery Managers License renewa				400		400
Springbrook PO module				375		375
Synergetic	12	110		1,320		1,320
OTHER CONTRACTUAL SERVICES 55390				2,595		2,595
			TOTAL			

**BUDGET WORKSHEET
OFFICE SUPPLIES 56110**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Office Supplies				750		750
OFFICE SUPPLIES 56110			TOTAL	750		750

**BUDGET WORKSHEET
OPERATING SUPPLIES 56130**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370

DESCRIPTION		QTY.	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Miscellaneous supplies				2,000		2,000
OPERATING SUPPLIES 56130			TOTAL	2,000		2,000

**BUDGET WORKSHEET
EQUIPMENT 58200**

DEPARTMENT: CEMETERY

DEPT. HEAD: Wilson

ACCT.: 370

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Mausoleum venting				6,000		6,000
EQUIPMENT 58200			TOTAL	6,000		6,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				420	Special Use Fund					
				R42	Licenses & Permits					
10,000	10,000	0.00	0.00	42100	Permit	0.00	0.00	0.00	0.00	0.00
10,000	10,000	0	0		Licenses & Permits Totals:	0.00	0	0	0	0
				R44	State Revenue					
117,130	127,586	142,000.00	0.00	44180	Cannabis Tax	0.00	130,000.00	130,000.00	0.00	0.00
20,549	20,809	22,645.00	0.00	44351	Police Cannabis Excise Tax	0.00	20,395.00	20,395.00	0.00	0.00
137,678	148,395	164,645	0		State Revenue Totals:	0.00	150,395	150,395	0	0
				R48	Miscellaneous Income					
0	0	0.00	0.00	48100	Interest Income	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
147,678	158,395	164,645	0		REVENUES TOTALS:	0.00	150,395	150,395	0	0
				E55	Contractual Services					
0	0	0.00	0.00	55390	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
				E56	Commodities					
0	2,449	5,200.00	0.00	56140	Other Supplies- K9 Program	0.00	5,200.00	5,200.00	0.00	0.00
0	2,449	5,200	0		Commodities Totals:	0.00	5,200	5,200	0	0
				E57	Miscellaneous Expenses					
66,872	26,251	366,600.00	0.00	57900	Approved Expenses	0.00	334,000.00	334,000.00	0.00	0.00
66,872	26,251	366,600	0		Miscellaneous Expenses Totals:	0.00	334,000	334,000	0	0
66,872	28,700	371,800	0		EXPENDITURES TOTALS:	0.00	339,200	339,200	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
147,678	158,395	164,645	0		FUND REVENUES	0.00	150,395	150,395	0	0
66,872	28,700	371,800	0		FUND EXPENSES	0.00	339,200	339,200	0	0
80,807	129,695	(207,155)	0		Special Use Fund Totals:	0.00	(188,805)	(188,805)	0	0

**Special Use Fund
Budgeted Expenditures**

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
Revenues	114,951	162,248	131,736	137,678	(148,395)	150,393	298,787	-201.35%
Expenses	-	-	-	66,872	28,700	339,200	310,500	1081.88%
Fund Surplus/(Deficit)	114,951	162,248	131,736	70,807	(177,095)	(188,807)	(11,713)	6.61%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Special Use Fund

Expenses

ACCT.: 420-00

	Justification / Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
56140	Operating Supplies- K9 expenses	-	-	-	-	2,449	5,200	2,751	112.35%
57900	Approved Expenses	-	-	-	66,872	26,251	334,000	307,749	1172.32%
TOTAL EXPENSES		-	-	-	66,872	28,700	339,200	310,500	1081.88%

BUDGET WORKSHEET
Special Sales Tax 44180

DEPARTMENT: Special Use Fund

ACCT.: 420-00

DESCRIPTION		QTY	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Estimated Revenues	10000	12		120,000		120,000
Annual conditional use permit				10,000		10,000
Special Sales Tax 44180			TOTAL	130,000		130,000

BUDGET WORKSHEET
Police Cannabis Excise Tax 44351

DEPARTMENT: Special Use Fund

ACCT.: 420-00

DESCRIPTION	Per Capita	City's Per Capita		REQUEST	GRANT/ OTHER	NET REQUEST
Per February 2024 IML estimate	13242	1.54		20,393		20,393
Police Cannabis Excise Tax 44351			TOTAL	20,393	0	20,393

BUDGET WORKSHEET
Operating Supplies- K9 Expenses

DEPARTMENT: Special Use Fund

ACCT.: 420-00

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
K-9 Supplies (Flea/Tick, Hertguard, Vet, Food, Etc.)				5,200		5,200
Operating Supplies- K9 Expenses			TOTAL	5,200	0	5,200

BUDGET WORKSHEET
Approved Expenses 57900

DEPARTMENT: Special Use Fund

ACCT.: 420-00

DESCRIPTION	QTY	UNIT	UNIT COST	REQUEST	GRANT/ OTHER	NET REQUEST
Fireworks				25,000		25,000
Greenwood Cemetery Geospacial Survey and site mapping, second year of 3 year contract				9,000		9,000
Other projects to be determined by city administration				300,000		300,000
Approved Expenses 57900				334,000	0	334,000

COMBINED PENSION FUND
Budgeted Expenditures

Department He Mayor Kent McDowell

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
Fire Pension Revenues	845,730	1,119,387	2,167,252	-	1,386,710	1,543,756	157,046	11.33%
Fire Pension Expenses	1,226,386	1,195,906	1,216,454	-	1,384,135	1,224,573	(159,562)	-11.53%
Total Fire Pension	(380,656)	(76,519)	950,798	-	2,575	319,183	2,575	
Police Pension Revenues	251,861	1,114,440	2,466,865	-	1,783,205	2,023,022	239,817	13.45%
Police Pension Expenses	1,432,391	1,483,014	1,454,029	-	1,764,965	2,022,390	257,425	14.59%
Total Police Pension	(1,180,530)	(368,574)	1,012,836	-	18,240	632	(17,608)	
TOTAL PENSION FUNDS								
REVENUES	1,097,591	2,233,827	4,634,117	-	3,169,915	3,566,778	396,863	12.52%
EXPENSES	2,658,777	2,678,920	2,670,483	-	3,149,100	3,246,963	97,863	3.11%
TOTAL PENSIONS	(1,561,186)	(445,093)	1,963,634	-	20,815	319,815	20,815	

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	750 F35 35000	Fire Pension Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
929,858	969,949	947,000.00	0.00	R41 41100	County Revenue Property Tax	0.00	975,000.00	975,000.00	0.00	0.00
929,858	969,949	947,000	0		County Revenue Totals:	0.00	975,000	975,000	0	0
315,000	155,000	90,000.00	0.00	R44 44120	State Revenue Replacement Tax	0.00	135,000.00	135,000.00	0.00	0.00
315,000	155,000	90,000	0		State Revenue Totals:	0.00	135,000	135,000	0	0
121,717	193,597	129,710.00	0.00	R47 47800	Miscellaneous Reimbursements Payroll Deductions	0.00	138,755.00	138,755.00	0.00	0.00
121,717	193,597	129,710	0		Miscellaneous Reimbursements Tot	0.00	138,755	138,755	0	0
0	150,000	50,000.00	0.00	R48 42000	Miscellaneous Income Additional City Contribution	0.00	125,000.00	125,000.00	0.00	0.00
3,234	2,034	90,000.00	0.00	48100	Interest Income	0.00	90,000.00	90,000.00	0.00	0.00
0	0	80,000.00	0.00	48110	Dividends	0.00	80,000.00	80,000.00	0.00	0.00
0	0	0.00	0.00	48180	Unrealized Gain/Loss On Invest	0.00	0.00	0.00	0.00	0.00
797,443	873,868	0.00	0.00	48190	Realized Gain Loss On Invest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
800,677	1,025,902	220,000	0		Miscellaneous Income Totals:	0.00	295,000	295,000	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49001	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
2,167,252	2,344,448	1,386,710	0		REVENUES TOTALS:	0.00	1,543,755	1,543,755	0	0
1,205,630	1,272,806	1,367,115.00	0.00	E54 54130	Personnel Expenses Pension Pay	0.00	1,207,945.00	1,207,945.00	0.00	0.00
1,205,630	1,272,806	1,367,115	0		Personnel Expenses Totals:	0.00	1,207,945	1,207,945	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
10,824	20,742	17,020.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expense	0.00	16,630.00	16,630.00	0.00	0.00
10,824	20,742	17,020	0		Miscellaneous Expenses Totals:	0.00	16,630	16,630	0	0
0	0	0.00	0.00	E59 59000	Transfer Out Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59001	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
1,216,454	1,293,548	1,384,135	0		EXPENDITURES TOTALS:	0.00	1,224,575	1,224,575	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,167,252	2,344,448	1,386,710	0		FUND REVENUES	0.00	1,543,755	1,543,755	0	0
1,216,454	1,293,548	1,384,135	0		FUND EXPENSES	0.00	1,224,575	1,224,575	0	0
950,798	1,050,900	2,575	0		Fire Pension Totals:	0.00	319,180	319,180	0	0

**Budget Worksheet
Fire Pension Revenues**

DEPARTMENT: Fire Pension

ACCT.: 750-00

	GL#				
Tax Levy	41100		975,000		975,000
Replacement Tax	44120		135,000		135,000
Active Fire Contributions	47800		138,756		138,756
Additional City contribution	42000		125,000		125,000
.5% sales tax contribution	42000				
Interest Income from investments	48100		90,000		90,000
Dividends	48110		80,000		80,000
Foster & Foster Actuarial report Statutory Minimum Contribution (47.8% funded,			1,132,948		
This will meet Municipal Actuarial & IDOI Requirements					
Fire Pension Revenues			TOTAL		1,543,756

**Budget Worksheet
Pension Expenses 54130**

DEPARTMENT: Fire Pension

ACCT.: 750-00

			ANNUAL SALARY			
PENSIONS			1,207,945			1,207,945
Includes \$50000 for Unforseen disability/Retirement						
Pension Expenses 54130			TOTAL	0	0	1,207,945

**Budget Worksheet
Miscellaneous Expenses 57910**

DEPARTMENT: Fire Pension			ACCT.: 760-00			
DESCRIPTION	Hourly Rate	Estimated hours	Annual			Total
PENSION CLERK	\$29.40	120	3,528			3,528
<i>3% increase for clerk</i>						
Training			850			850
AFFI			1,000			1,000
LEVI, RAY & SHOUP			3,000			3,000
ILLINOIS STATE TREASURER (Division of Ins)			1,500			1,500
Legal Fees			3,000			3,000
CHECKS			150			150
POSTAGE			150			150
INKJETS			150			150
PHILLIPS & SALMI			2,800			2,800
City of Canton			500			500
Miscellaneous Expenses 57910						16,628

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	760 F35 35000	Police Pension Change in Fund Balance Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
586,221	694,165	597,000.00	0.00	R41 41100	County Revenue Property Tax	0.00	650,000.00	650,000.00	0.00	0.00
586,221	694,165	597,000	0		County Revenue Totals:	0.00	650,000	650,000	0	0
384,000	224,000	260,000.00	0.00	R44 44120	State Revenue Replacement Tax	0.00	260,000.00	260,000.00	0.00	0.00
384,000	224,000	260,000	0		State Revenue Totals:	0.00	260,000	260,000	0	0
156,289	159,947	181,205.00	0.00	R47 47800	Miscellaneous Reimbursements Payroll Deductions	0.00	203,020.00	203,020.00	0.00	0.00
4,660	0	0.00	0.00	47900	Rollovers in	0.00	0.00	0.00	0.00	0.00
160,949	159,947	181,205	0		Miscellaneous Reimbursements Tot	0.00	203,020	203,020	0	0
0	75,000	120,000.00	0.00	R48 42000	Miscellaneous Income Additional City Contributions	0.00	285,000.00	285,000.00	0.00	0.00
12,674	8,543	150,000.00	0.00	48100	Interest Income	0.00	150,000.00	150,000.00	0.00	0.00
0	0	475,000.00	0.00	48110	Dividends	0.00	475,000.00	475,000.00	0.00	0.00
0	0	0.00	0.00	48180	Unrealized Gain/Loss On Invest	0.00	0.00	0.00	0.00	0.00
1,327,681	1,457,856	0.00	0.00	48190	Realized Gain Loss On Invest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	48900	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
1,340,355	1,541,399	745,000	0		Miscellaneous Income Totals:	0.00	910,000	910,000	0	0
0	0	0.00	0.00	R49 49000	Transfer In Transfer In	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49001	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer In Totals:	0.00	0	0	0	0
2,471,525	2,619,511	1,783,205	0		REVENUES TOTALS:	0.00	2,023,020	2,023,020	0	0
1,441,528	1,545,648	1,744,840.00	0.00	E54 54130	Personnel Expenses Pension Pay	0.00	2,002,455.00	2,002,455.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
1,441,528	1,545,648	1,744,840	0		Personnel Expenses Totals:	0.00	2,002,455	2,002,455	0	0
12,501	9,754	20,125.00	0.00	E57 57910	Miscellaneous Expenses Miscellaneous Expense	0.00	19,935.00	19,935.00	0.00	0.00
12,501	9,754	20,125	0		Miscellaneous Expenses Totals:	0.00	19,935	19,935	0	0
0	0	0.00	0.00	E59 59000	Transfer Out Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59001	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0
1,454,029	1,555,402	1,764,965	0		EXPENDITURES TOTALS:	0.00	2,022,390	2,022,390	0	0

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,471,525	2,619,511	1,783,205	0		FUND REVENUES	0.00	2,023,020	2,023,020	0	0
1,454,029	1,555,402	1,764,965	0		FUND EXPENSES	0.00	2,022,390	2,022,390	0	0
1,017,496	1,064,109	18,240	0		Police Pension Totals:	0.00	630	630	0	0

**BUDGET WORKSHEET
POLICE PENSION REVENUES**

DEPARTMENT: Police Pension		ACCT.: 760-00			
	GL#				
Tax Levy	41100		650,000		650,000
Replacement Tax	44120		260,000		260,000
Active Police Contributions	47800		203,022		203,022
Additional City .5% Contribution	42000		125,000		125,000
Additional City Contribution					160,000
Interest Income from investments	48100		150,000		150,000
Dividends	48110		475,000		475,000
Foster & Foster Actuarial report Statutory Minimum Contribution (64.6% funded)			877,760		
This will meet Municipal Actuarial & IDOI Requirements					
POLICE PENSION REVENUES			TOTAL		2,023,022

**BUDGET WORKSHEET
PENSION EXPENSE 54130**

DEPARTMENT: Police Pension

ACCT.: 760-00

			ANNUAL SALARY			
PENSIONS	2,002,457					2,002,457
Includes 50000 Unforseen Disability/Retirement						
PENSION EXPENSE 54130			0	TOTAL		2,002,457

BUDGET WORKSHEET
Miscellaneous Expenses 57910

DEPARTMENT: Police Pension

ACCT.: 760-00

EMPLOYEE'S NAME	Hourly Rate	Estimated hours	Annual			Total
PENSION CLERK	\$29.40	120	3,528			3,528
<i>3% increase for clerks</i>						
Training			850			850
IPPFA			825			825
LEVI, RAY & SHOUP			3,000			3,000
ILLINOIS STATE TREASURER(Division of Ins)			3,000			3,000
Legal Fees			5,000			5,000
CHECKS			180			180
POSTAGE			100			100
INKJETS			150			150
PHILLIPS & SALMI			2,800			2,800
City of Canton			500			500
Miscellaneous Expenses 57910						19,933

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				770	Orendorff Cemetery Trust					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
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0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R48	Miscellaneous Income					
10	16	5.00	0.00	48100	Interest Income	0.00	5.00	5.00	0.00	0.00
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10	16	5	0		Miscellaneous Income Totals:	0.00	5	5	0	0
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10	16	5	0		REVENUES TOTALS:	0.00	5	5	0	0
				E55	Contractual Services					
0	0	0.00	0.00	55115	Ground Maintenance	0.00	0.00	0.00	0.00	0.00
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0	0	0	0		Contractual Services Totals:	0.00	0	0	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	57910	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00
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0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
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0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
10	16	5	0		FUND REVENUES	0.00	5	5	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
10	16	5	0		Orendorff Cemetery Trust Totals:	0.00	5	5	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				800	(No Description)					
				R49	Transfer In					
0	0	0.00	0.00	49100	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49150	Transfer from General Fund Adm	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	49151	Transfer from Police	0.00	0.00	0.00	0.00	0.00
0	0	100,000.00	0.00	49152	Transfer from Fire	0.00	100,000.00	100,000.00	0.00	0.00
0	0	25,000.00	0.00	49153	Transfer from Streets	0.00	0.00	25,000.00	0.00	0.00
0	0	82,800.00	0.00	49154	Transfer from Garbage	0.00	82,800.00	82,800.00	0.00	0.00
0	0	15,000.00	0.00	49155	Transfer from Build & Ground	0.00	30,000.00	15,000.00	0.00	0.00
0	0	0.00	0.00	49310	Transfer from Lake	0.00	0.00	0.00	0.00	0.00
0	0	25,000.00	0.00	49350	Transfer from Water Sewer Adm	0.00	50,000.00	25,000.00	0.00	0.00
0	0	0.00	0.00	49370	Transfer from Cemetery	0.00	0.00	0.00	0.00	0.00
0	0	75,000.00	0.00	49375	Transfer from System Maint	0.00	75,000.00	75,000.00	0.00	0.00
0	0	25,000.00	0.00	49376	Transfer from Water Plant	0.00	25,000.00	25,000.00	0.00	0.00
0	0	25,000.00	0.00	49377	Transfer from Sewer Plant	0.00	0.00	25,000.00	0.00	0.00
0	0	372,800	0		Transfer In Totals:	0.00	362,800	372,800	0	0
0	0	372,800	0		REVENUES TOTALS:	0.00	362,800	372,800	0	0
				E59	Transfer Out					
0	0	0.00	0.00	59150	Transfer to General Fund Admin	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59151	Transfer to Police	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59152	Transfer to Fire	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59153	Transfer to Streets	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59154	Transfer to Garbage	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59155	Transfer to Build & Ground	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59310	Transfer to Lake	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59350	Transfer to Water Sewer Admin	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59370	Transfer to Cemetery	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59375	Transfer to System Maint	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59376	Transfer to Water Plant	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	59377	Transfer to Sewer Plant	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out Totals:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	372,800	0		FUND REVENUES	0.00	362,800	372,800	0	0
0	0	0	0		FUND EXPENSES	0.00	0	0	0	0
0	0	372,800	0		(No Description) Totals:	0.00	362,800	372,800	0	0

**Capital Projects
Budgeted Expenditures**

	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
Revenues	-	-	-	-	372,800	362,800	(10,000)	-2.68%
Expenses	-	-	-	-	-	-	-	#DIV/0!
Fund Surplus/(Deficit)	-	-	-	-	372,800	362,800	(10,000)	-2.68%

BUDGET WORKSHEET SUMMARY OF ESTIMATES

DEPARTMENT: Capital Projects

Revenues

ACCT.: 800-00

	Justification / Description	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Budget	Increase/ (Decrease)	Percent Change
49150	Transfer from General Fund Adm	-	-	-	-	-	-	-	#DIV/0!
49151	Transfer from Police	-	-	-	-	-	-	-	#DIV/0!
49152	Transfer from Fire	-	-	-	-	100,000	100,000		
49153	Transfer from Streets	-	-	-	-	25,000	-		
49154	Transfer from Garbage	-	-	-	-	82,800	82,800		
49155	Transfer from Build & Ground	-	-	-	-	15,000	30,000		
49310	Transfer from Lake	-	-	-	-	-	-		
49350	Transfer from Water Sewer Adm	-	-	-	-	25,000	50,000		
49370	Transfer from Cemetery	-	-	-	-	-	-		
49375	Transfer from System Maint	-	-	-	-	75,000	75,000		
49376	Transfer from Water Plant	-	-	-	-	25,000	25,000		
49377	Transfer from Sewer Plant	-	-	-	-	25,000	-		
TOTAL REVENUES		-	-	-	-	372,800	362,800	-	0.00%

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				810	Governmental Capital Assets					
				F35	Change in Fund Balance					
0	0	0.00	0.00	35000	Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
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0	0	0	0		Change in Fund Balance Totals:	0.00	0	0	0	0
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0	0	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R48	Miscellaneous Income					
17,034	0	0.00	0.00	48190	Gain/Loss on Sale of Asset	0.00	0.00	0.00	0.00	0.00
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17,034	0	0	0		Miscellaneous Income Totals:	0.00	0	0	0	0
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17,034	0	0	0		REVENUES TOTALS:	0.00	0	0	0	0
				E57	Miscellaneous Expenses					
0	0	0.00	0.00	57910	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
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0	0	0	0		Miscellaneous Expenses Totals:	0.00	0	0	0	0
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63,941	0	0.00	0.00	E58 58810	Capital Outlay General Government Depreciatio	0.00	0.00	0.00	0.00	0.00
17,192	0	0.00	0.00	58820	Building & Grounds Depreciatio	0.00	0.00	0.00	0.00	0.00
190,430	0	0.00	0.00	58830	Public Safety Depreciation	0.00	0.00	0.00	0.00	0.00
434,136	0	0.00	0.00	58840	Public Works Depreciation	0.00	0.00	0.00	0.00	0.00
29,992	0	0.00	0.00	58850	Community Development Deprecia	0.00	0.00	0.00	0.00	0.00
80,193	0	0.00	0.00	58860	Sanitation Depreciation	0.00	0.00	0.00	0.00	0.00
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815,884	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
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815,884	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
17,034	0	0	0		FUND REVENUES	0.00	0	0	0	0
815,884	0	0	0		FUND EXPENSES	0.00	0	0	0	0
(798,850)	0	0	0		Governmental Capital Assets Totals	0.00	0	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
30,933,560	32,348,775	48,665,620	0		REPORT REVENUES	0.00	63,188,990	63,174,770	0	0
28,057,736	30,563,912	51,485,356	0		REPORT EXPENSES	0.00	65,036,780	64,852,035	0	0
2,875,824	1,784,863	(2,819,736)	0		REPORT TOTALS:	0.00	(1,847,790)	(1,677,265)	0	0