



FISCAL YEAR 2025 BUDGET

APRIL 23, 2024

THE VILLAGE OF MT. MORRIS, ILLINOIS

Prepared by Treasurer Jorden Sasscer, CPA

Village of Mt. Morris, Illinois
Mt. Morris, Illinois
Fiscal Year 2025 Budget

	General	Band	Recreation	Park	Retirement
Revenues	<u>\$ 2,935,500</u>	<u>\$ 64,700</u>	<u>\$ 66,700</u>	<u>\$ 58,900</u>	<u>\$ 198,200</u>
Expenses:					
General administration	\$ 1,529,400				\$ 198,200
Public safety	\$ 623,700				
Highway and streets	\$ 782,400				
Culture and recreation	\$ -	\$ 64,700	\$ 66,700	\$ 58,900	
Water					
Sewer					
Garbage					
Total expenses	<u>\$ 2,935,500</u>	<u>\$ 64,700</u>	<u>\$ 66,700</u>	<u>\$ 58,900</u>	<u>\$ 198,200</u>

Fiscal Year 2024 Budget

Revenues	<u>\$ 2,862,250</u>	<u>\$ 62,150</u>	<u>\$ 47,000</u>	<u>\$ 55,250</u>	<u>\$ 186,100</u>
Expenses:					
General administration	\$ 1,564,250				\$ 186,100
Public safety	\$ 595,000				
Highway and streets	\$ 703,000				
Culture and recreation	\$ -	\$ 62,150	\$ 47,000	\$ 55,250	
Water					
Sewer					
Garbage					
Total expenses	<u>\$ 2,862,250</u>	<u>\$ 62,150</u>	<u>\$ 47,000</u>	<u>\$ 55,250</u>	<u>\$ 186,100</u>

Village of Mt. Morris, Illinois
Mt. Morris, Illinois
Fiscal Year 2025 Budget

	Friday Jamboree	Drug Abuse	Water	Sewer	Sewer Plant Reserve	Sewer Debt Service
Revenues	<u>\$ 56,400</u>	<u>\$ 18,900</u>	<u>\$ 458,600</u>	<u>\$ 541,300</u>	<u>\$ 273,000</u>	<u>\$ 780,100</u>
Expenses:						
General administration						
Public safety		\$ 18,900				
Highway and streets						
Culture and recreation	\$ 56,400					
Water			\$ 458,600			
Sewer				\$ 541,300	\$ 273,000	\$ 780,100
Garbage						
Total expenses	<u>\$ 56,400</u>	<u>\$ 18,900</u>	<u>\$ 458,600</u>	<u>\$ 541,300</u>	<u>\$ 273,000</u>	<u>\$ 780,100</u>

Fiscal Year 2024 Budget

Revenues	<u>\$ 40,200</u>	<u>\$ 17,000</u>	<u>\$ 446,900</u>	<u>\$ 487,700</u>	<u>\$ 263,000</u>	<u>\$ 784,500</u>
Expenses:						
General administration						
Public safety		\$ 17,000				
Highway and streets						
Culture and recreation	\$ 40,200					
Water			\$ 446,900			
Sewer				\$ 487,700	\$ 263,000	\$ 784,500
Garbage						
Total expenses	<u>\$ 40,200</u>	<u>\$ 17,000</u>	<u>\$ 446,900</u>	<u>\$ 487,700</u>	<u>\$ 263,000</u>	<u>\$ 784,500</u>

Village of Mt. Morris, Illinois
Mt. Morris, Illinois
Fiscal Year 2025 Budget

	Motor Fuel Tax	Sanitary Disposal	TIF #1	TIF #2	Working Cash	Total
Revenues	<u>\$ 245,000</u>	<u>\$ 326,500</u>	<u>\$ 55,200</u>	<u>\$ 550,000</u>	<u>\$ 51,800</u>	<u>\$ 6,680,800</u>
Expenses:						
General administration					\$ 51,800	\$ 1,779,400
Public safety						\$ 642,600
Highway and streets	\$ 245,000					\$ 1,027,400
Culture and recreation			\$ 55,200	\$ 550,000		\$ 851,900
Water						\$ 458,600
Sewer						\$ 1,594,400
Garbage		\$ 326,500				\$ 326,500
Total expenses	<u>\$ 245,000</u>	<u>\$ 326,500</u>	<u>\$ 55,200</u>	<u>\$ 550,000</u>	<u>\$ 51,800</u>	<u>\$ 6,680,800</u>

Fiscal Year 2024 Budget

Revenues	<u>\$ 263,900</u>	<u>\$ 256,900</u>	<u>\$ 43,400</u>	<u>\$ 277,900</u>	<u>\$ 48,000</u>	<u>\$ 6,142,150</u>
Expenses:						
General administration					\$ 48,000	\$ 1,798,350
Public safety						\$ 612,000
Highway and streets	\$ 263,900					\$ 966,900
Culture and recreation			\$ 43,400	\$ 277,900		\$ 525,900
Water						\$ 446,900
Sewer						\$ 1,535,200
Garbage		\$ 256,900				\$ 256,900
Total expenses	<u>\$ 263,900</u>	<u>\$ 256,900</u>	<u>\$ 43,400</u>	<u>\$ 277,900</u>	<u>\$ 48,000</u>	<u>\$ 6,142,150</u>

General Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
01-00-0101	General Tax	\$ 94,500	\$ 99,200	\$ 104,100	5%
01-00-0102	Road & Bridge Tax	\$ 21,100	\$ 21,900	\$ 23,100	5%
01-00-0107	Police Tax	\$ 21,300	\$ 22,400	\$ 23,500	5%
01-00-0111	State Sales Tax	\$ 201,300	\$ 210,200	\$ 231,500	10%
01-00-0112	State Income Tax	\$ 401,300	\$ 446,700	\$ 437,700	-2%
01-00-0113	Corp. Income Tax	\$ 103,000	\$ 176,700	\$ 115,800	-34%
01-00-0115	Increased Use Tax	\$ 98,000	\$ 103,100	\$ 101,500	-2%
01-00-0315	Video Gaming Tax	\$ 67,300	\$ 66,600	\$ 68,800	3%
01-00-0120	Emergency Assistance	\$ 3,100	\$ 7,400	\$ 12,600	70%
01-00-0127	AARPA Funds	\$ 189,900	\$ -	\$ -	0%
01-00-0128	Police Grants		\$ -	\$ 30,000	0%
01-00-0132	Emergency Prep. Tax	\$ 1,500	\$ 1,500	\$ 1,500	0%
01-00-0133	Insurance Tax	\$ 70,000	\$ 73,500	\$ 77,200	5%
01-00-0134	Audit Tax	\$ 11,000	\$ 11,600	\$ 12,300	6%
01-00-0139	Cable Franchise	\$ 34,000	\$ 41,000	\$ 34,500	-16%
01-00-0300	Dog Fees	\$ 900	\$ 1,400	\$ 1,200	-14%
01-00-0301	License-ABC	\$ 5,000	\$ 2,900	\$ 100	-97%
01-00-0302	License-Other	\$ 1,500	\$ 1,900	\$ 3,400	79%
01-00-0310	Fines	\$ 11,400	\$ 5,600	\$ 9,900	77%
01-00-0601	Building Permits	\$ 2,000	\$ 6,600	\$ 6,600	0%
01-00-0700	Utility Tax	\$ 164,000	\$ 200,300	\$ 155,900	-22%
01-00-0705	Township Rent	\$ 2,700	\$ 3,200	\$ 4,000	25%
01-00-0707	Museum Donations	\$ -	\$ -	\$ -	0%
01-00-0711	Sundry	\$ -	\$ -	\$ -	0%
01-00-0720	Sale of Fixed Assets	\$ 8,500	\$ 45,000	\$ 35,000	-22%
01-00-0800	Administration Fee	\$ 6,000	\$ 5,400	\$ 3,600	-33%
01-00-0801	Interest	\$ 4,200	\$ 17,800	\$ 41,700	134%
01-00-0900	Balance on Hand	\$ 1,003,250	\$ 1,290,350	\$ 1,400,000	8%
Total Revenues		\$ 2,526,750	\$ 2,862,250	\$ 2,935,500	3%

General Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Expenses:					
General Administration					
01-01-1004	Salary-Collector	\$ 15,300	\$ 11,100	\$ 11,700	5%
01-01-1008	Collector - Overtime	\$ 3,700	\$ 8,300	\$ 8,800	6%
01-01-1010	Salary-President	\$ 9,600	\$ 9,600	\$ 9,600	0%
01-01-1011	Salary-Liquor Commissioner	\$ 600	\$ 600	\$ 300	-50%
01-01-1012	Salary-Board Members	\$ 10,800	\$ 10,800	\$ 10,800	0%
01-01-1013	Salary-Clerk	\$ 29,700	\$ 2,400	\$ 2,800	17%
01-01-1014	Salary-Treasurer	\$ 19,100	\$ 30,000	\$ 31,200	4%
01-01-1015	Salary - Non elected officials	\$ 12,000	\$ 12,000	\$ 12,000	0%
01-01-1016	Salary-Economic Development	\$ -	\$ 12,000	\$ 13,200	10%
01-01-1017	Salary - Deputy Clerk	\$ -	\$ 24,100	\$ 28,000	16%
01-01-1111	Legal	\$ 20,900	\$ 35,000	\$ 44,600	27%
01-01-1113	Auditing	\$ 12,250	\$ 14,600	\$ 16,000	10%
01-01-1114	Community Economic Dev.	\$ 7,600	\$ 63,600	\$ 66,000	4%
01-01-1115	Bank Service Charges and Fees	\$ 200	\$ 750	\$ 750	0%
01-01-1117	Tech Maintenance	\$ 6,000	\$ 6,000	\$ 7,000	17%
01-01-1120	Planning Commission	\$ 2,000	\$ 2,000	\$ 1,000	-50%
01-01-1122	Sullivan's Sales Tax	\$ 27,000	\$ 27,000	\$ 27,000	0%
01-01-1123	Oregon Park District Recreation	\$ 7,500	\$ 6,500	\$ 8,600	32%
01-01-1124	Senior Center Recreation	\$ 3,000	\$ 3,000	\$ 3,000	0%
01-01-1125	Tourism Committee	\$ 1,700	\$ 1,500	\$ 1,500	0%
01-01-1127	Transfer to Friday Night Concert	\$ -	\$ -	\$ -	0%
01-01-1130	Plainview Cemetery Grant	\$ 3,550	\$ 3,500	\$ 3,500	0%
01-01-1200	ENCORE Reserve	\$ -	\$ -	\$ -	0%
01-01-1211	Supplies-Computer	\$ 12,000	\$ 24,000	\$ 50,500	110%
01-01-1212	Postage	\$ 2,700	\$ 3,200	\$ 2,900	-9%
01-01-1213	Supplies-Office	\$ 6,600	\$ 19,000	\$ 10,100	-47%
01-01-1216	Printing & Publishing	\$ 4,000	\$ 4,200	\$ 4,000	-5%
01-01-1218	Update Code Books	\$ 2,500	\$ 1,000	\$ 2,400	140%
01-01-1231	Uniforms	\$ 700	\$ 700	\$ -	-100%
01-01-1401	Insurance-Employee	\$ 125,000	\$ 150,900	\$ 152,300	1%
01-01-1403	Insurance-Liability	\$ 77,000	\$ 77,000	\$ 77,000	0%
01-01-1412	Telephone	\$ 3,500	\$ 4,100	\$ 5,000	22%
01-01-1721	Dues	\$ 1,000	\$ 500	\$ 500	0%
01-01-1749	AARPA Expenses	\$ 380,000	\$ 323,800	\$ 207,072	-36%
01-01-1750	Emergency Reserve Funding	\$ 600,000	\$ 500,000	\$ 523,478	5%
01-01-1752	Seminars	\$ 2,000	\$ 4,000	\$ 7,000	75%
01-01-1791	Sundry	\$ 750	\$ 2,000	\$ 2,000	0%
Subtotal 01 Administration		\$ 1,410,250	\$ 1,398,750	\$ 1,351,600	-3%

General Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Expenses:					
General Administration (continued)					
01-04-1001	Salary	\$ 2,900	\$ 3,500	\$ 6,700	91%
01-04-1003	Public Works Labor	\$ 7,000	\$ 7,600	\$ 8,200	8%
01-04-1200	Cleaning Service	\$ 1,500	\$ 2,000	\$ 2,000	0%
01-04-1213	Supplies	\$ 5,500	\$ 5,000	\$ 5,000	0%
01-04-1215	Christmas Lights	\$ 7,500	\$ 5,000	\$ 5,000	0%
01-04-1222	Signs/Flags	\$ 10,000	\$ 15,000	\$ 15,000	0%
01-04-1252	New Equipment	\$ 13,000	\$ 15,000	\$ -	-100%
01-04-1413	Heating Fuel	\$ 200	\$ 100	\$ 100	0%
01-04-1501	Improvements/Repairs	\$ 15,500	\$ 77,000	\$ 80,000	4%
01-04-1510	Mosquito Spray	\$ 5,600	\$ 7,000	\$ 10,000	43%
01-04-1511	Campus Upkeep	\$ 9,300	\$ 5,000	\$ 10,000	100%
01-04-1513	Campus Fountain	\$ 15,000	\$ 1,000	\$ 500	-50%
01-04-1520	Mowing/Equipment	\$ 2,000	\$ 4,500	\$ 5,800	29%
01-04-1526	New Equipment Reserve	\$ 7,500	\$ 15,000	\$ 15,000	0%
01-04-1580	Snow Removal	\$ -	\$ -	\$ -	0%
01-04-1585	LFR Bench	\$ -	\$ -	\$ -	0%
01-04-1600	Historical & Memorabilia	\$ 1,000	\$ 1,000	\$ 14,500	1350%
01-04-1605	Museum Reserve	\$ 1,800	\$ 1,800	\$ -	-100%
Subtotal 04 Building and Grounds		\$ 105,300	\$ 165,500	\$ 177,800	7%
Total General Administration		\$ 1,515,550	\$ 1,564,250	\$ 1,529,400	-2%

General Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Expenses:					
Public Safety					
01-05-1001	Salary	\$ 262,500	\$ 321,700	\$ 384,800	20%
01-05-1005	Part-Time Police	\$ 48,000	\$ 36,400	\$ 20,800	-43%
01-05-1008	Overtime	\$ 80,000	\$ 55,000	\$ 68,100	24%
01-05-1102	Police Commission	\$ 3,000	\$ 2,500	\$ 2,000	-20%
01-05-1121	MDT Service	\$ 5,600	\$ 21,000	\$ 9,000	-57%
01-05-1211	Supplies-Computer	\$ 1,700	\$ 3,000	\$ 2,000	-33%
01-05-1212	Postage	\$ 200	\$ 200	\$ 100	-50%
01-05-1213	Supplies	\$ 2,000	\$ 2,400	\$ 3,900	63%
01-05-1231	Uniforms	\$ 2,000	\$ 7,000	\$ 7,700	10%
01-05-1252	New Equipment	\$ 8,500	\$ 32,000	\$ 31,000	-3%
01-05-1321	Dog Expense	\$ 1,000	\$ 500	\$ 500	0%
01-05-1350	Cat Feral Program	\$ 3,500	\$ 3,500	\$ 2,800	-20%
01-05-1412	Telephone	\$ 7,700	\$ 8,100	\$ 10,800	33%
01-05-1450	ESDA Expense	\$ 6,300	\$ 7,900	\$ 15,800	100%
01-05-1500	Gas & Oil	\$ 22,000	\$ 25,300	\$ 24,900	-2%
01-05-1501	Repairs	\$ 5,000	\$ 5,000	\$ 5,000	0%
01-05-1601	Squad Car Purchase	\$ 30,000	\$ 60,000	\$ -	-100%
01-05-1602	Reserve-Squad Car	\$ 22,500	\$ -	\$ 30,000	0%
01-05-1700	Dues & Publications	\$ 1,500	\$ 1,000	\$ 1,000	0%
01-05-1751	School & Training	\$ 5,000	\$ 2,500	\$ 3,500	40%
Total Public Safety		\$ 518,000	\$ 595,000	\$ 623,700	5%

General Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Expenses:					
Highway and Streets					
01-02-1001	Salary	\$ 90,900	\$ 92,500	\$ 100,900	9%
01-02-1002	Extra Labor	\$ 1,100	\$ 5,800	\$ 8,000	38%
01-02-1003	Public Works Labor	\$ 7,000	\$ 8,000	\$ 8,600	8%
01-02-1008	Overtime	\$ 10,300	\$ 11,900	\$ 11,000	-8%
01-02-1213	Supplies	\$ 9,100	\$ 8,000	\$ 7,800	-3%
01-02-1222	Signs	\$ 1,500	\$ 500	\$ 600	20%
01-02-1231	Uniforms	\$ 800	\$ 2,200	\$ 1,600	-27%
01-02-1252	New Equipment	\$ 80,000	\$ 200,000	\$ 300,000	50%
01-02-1411	Electricity	\$ 7,000	\$ 3,000	\$ 7,700	157%
01-02-1412	Telephone	\$ 2,800	\$ 3,800	\$ 3,600	-5%
01-02-1413	Heating Fuel	\$ 2,500	\$ 2,000	\$ 1,000	-50%
01-02-1500	Gas & Oil	\$ 19,000	\$ 19,000	\$ 14,600	-23%
01-02-1501	Repairs	\$ 32,000	\$ 22,000	\$ 25,000	14%
01-02-1522	Snow Removal	\$ 20,000	\$ 25,000	\$ 25,000	0%
01-02-1523	Storm Sewers	\$ 5,000	\$ 5,000	\$ 5,000	0%
01-02-1524	New Tree Program	\$ 1,500	\$ 2,000	\$ 3,200	60%
01-02-1525	Cement Work	\$ 15,000	\$ 15,000	\$ 15,000	0%
01-02-1526	Equipment Reserve	\$ 60,000	\$ 35,000	\$ -	-100%
01-02-1575	Street Projects	\$ 72,000	\$ 145,000	\$ 50,000	-66%
01-02-1576	Removal of Trees	\$ 15,000	\$ 10,000	\$ 10,000	0%
01-02-1600	Drug Testing	\$ -	\$ -	\$ -	0%
01-02-1751	Training	\$ 200	\$ 200	\$ 2,500	1150%
01-02-1761	Quarry & Dump	\$ -	\$ -	\$ -	0%
01-02-1770	Street Project Reserve	\$ -	\$ 50,000	\$ 150,000	200%
	Subtotal 01 Highway	\$ 452,700	\$ 665,900	\$ 751,100	13%
01-03-1411	Electricity	\$ 40,500	\$ 35,100	\$ 31,300	-11%
01-03-1501	Repairs	\$ -	\$ 2,000	\$ -	-100%
	Subtotal 03 Street Lighting	\$ 40,500	\$ 37,100	\$ 31,300	-16%
	Total Highway and Streets	\$ 493,200	\$ 703,000	\$ 782,400	11%
	Total Expenses	\$ 2,526,750	\$ 2,862,250	\$ 2,935,500	3%

Band Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
11-01-0101	General Taxation	\$ 11,300	\$ 11,850	\$ 12,400	5%
11-01-0801	Interest	\$ 200	\$ 300	\$ 1,300	333%
11-00-0900	Balance on Hand	\$ 52,000	\$ 50,000	\$ 51,000	2%
Total Revenues		\$ 63,500	\$ 62,150	\$ 64,700	4%
Expenses:					
Culture and Recreation					
11-01-1001	Salaries	\$ 11,400	\$ 12,410	\$ 13,200	6%
11-01-1503	Reserve	\$ 52,100	\$ 49,740	\$ 51,500	4%
Total Expenses		\$ 63,500	\$ 62,150	\$ 64,700	4%

Recreation Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
13-01-0101	General Taxation	\$ 16,200	\$ 17,000	\$ 17,900	5%
13-01-0801	Interest	\$ 100	\$ 400	\$ 800	100%
13-00-0900	Balance on Hand	\$ 20,000	\$ 29,600	\$ 48,000	62%
Total Revenues		\$ 36,300	\$ 47,000	\$ 66,700	42%
Expenses:					
Culture and Recreation					
13-01-1213	Supplies	\$ 1,000	\$ 1,000	\$ 1,500	50%
13-01-1316	Programs	\$ 4,000	\$ 1,000	\$ 5,000	400%
13-01-1501	Equipment/Repairs	\$ 30,700	\$ 45,000	\$ 60,200	34%
13-01-1507	Transfer to Park Fund	\$ -	\$ -	\$ -	0%
13-01-1905	Administration Fee	\$ 600	\$ -	\$ -	0%
Total Expenses		\$ 36,300	\$ 47,000	\$ 66,700	42%

Park Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
14-01-0101	General Taxation	\$ 28,400	\$ 29,800	\$ 31,200	5%
14-01-0717	Transfer from Recreation Fund	\$ -	\$ -	\$ -	0%
14-01-0801	Interest	\$ 200	\$ 450	\$ 670	49%
14-00-0900	Balance on Hand	\$ 37,100	\$ 25,000	\$ 27,030	8%
Total Revenues		\$ 65,700	\$ 55,250	\$ 58,900	7%
Expenses:					
Culture and Recreation					
14-01-1001	Salary-Park Mtnc.	\$ 22,100	\$ 17,600	\$ 22,000	25%
14-01-1008	Overtime	\$ -	\$ 100	\$ -	-100%
14-01-1213	Supplies	\$ 1,100	\$ 1,100	\$ 2,500	127%
14-01-1230	YSL Donation - Projects	\$ -	\$ -	\$ -	0%
14-01-1252	New Equipment	\$ 16,500	\$ 5,000	\$ 2,500	-50%
14-01-1253	Park Development	\$ 13,600	\$ 18,350	\$ 22,000	20%
14-01-1257	Bordner Memorial - Reserve				0%
14-01-1500	Gas & Oil	\$ 2,300	\$ 3,000	\$ 3,000	0%
14-01-1501	Repairs	\$ 3,500	\$ 3,500	\$ 4,500	29%
14-01-1505	Restroom Rental	\$ 600	\$ 1,200	\$ 2,000	67%
14-01-1600	Snow Removal	\$ 400	\$ 400	\$ 400	0%
14-01-1715	New Equipment Reserve	\$ 5,000	\$ 5,000	\$ -	-100%
14-01-1725	New Roof Reserve (Zickuhr Park)	\$ -	\$ -	\$ -	0%
14-01-1905	Administration Fee	\$ 600	\$ -	\$ -	0%
Total Expenses		\$ 65,700	\$ 55,250	\$ 58,900	7%

Retirement and Social Security Fund

		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
15-01-0103	General Tax - IMRF	\$ 68,100	\$ 71,500	\$ 75,200	5%
15-01-0104	General Tax - Soc. Security	\$ 63,800	\$ 67,000	\$ 70,400	5%
15-01-0113	Corp. Income Tax	\$ -	\$ -	\$ -	0%
15-01-0701	Library Share IMRF	\$ 7,400	\$ 6,800	\$ -	-100%
15-01-0801	Interest	\$ 300	\$ 800	\$ 2,500	213%
15-01-0900	Balance on Hand	\$ 40,000	\$ 40,000	\$ 50,100	25%
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Total Revenues		\$ 179,600	\$ 186,100	\$ 198,200	7%
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Expenses:					
General Administration					
15-01-1021	Social Security	\$ 63,900	\$ 65,500	\$ 72,400	11%
15-01-1022	IMRF	\$ 59,200	\$ 35,900	\$ 40,700	13%
15-01-1713	Reserve	\$ 56,500	\$ 84,700	\$ 85,100	0%
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Total Expenses		\$ 179,600	\$ 186,100	\$ 198,200	7%
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Friday Jamboree Fund

		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
18-00-0900	Balance on Hand	\$ 18,000	\$ 25,000	\$ 30,000	20%
18-01-0711	Food Permits	\$ -	\$ -	\$ -	0%
18-01-0715	Donations	\$ 10,000	\$ 15,000	\$ 20,000	33%
18-01-0717	Grant	\$ -	\$ -	\$ 6,200	0%
18-01-0719	Transfer from General Fund	\$ -	\$ -	\$ -	0%
18-01-0801	Interest	\$ 100	\$ 200	\$ 200	0%
Total Revenues		\$ 28,100	\$ 40,200	\$ 56,400	40%

Expenses:**Culture and Recreation**

18-01-0711	Food Permits	\$ -	\$ -	\$ -	0%
18-01-1503	Reserve	\$ 9,100	\$ 12,200	\$ 15,400	26%
18-01-1505	Friday Night Concerts	\$ 18,000	\$ 27,000	\$ 40,000	48%
18-01-1509	Sundry	\$ 1,000	\$ 1,000	\$ 1,000	0%
Total Expenses		\$ 28,100	\$ 40,200	\$ 56,400	40%

Drug Abuse Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
20-01-0400	DUI Equipment	\$ 1,700	\$ 400	\$ 300	-25%
20-01-0401	Police Vehicle	\$ 300	\$ -	\$ -	0%
20-01-0500	Drug Abuse Receipts	\$ 4,800	\$ 4,500	\$ 4,400	-2%
20-01-0801	Interest	\$ 100	\$ 100	\$ 200	100%
20-01-0900	Balance on Hand	\$ 9,800	\$ 12,000	\$ 14,000	17%
Total Revenues		\$ 16,700	\$ 17,000	\$ 18,900	11%
Expenses:					
Public Safety					
20-01-1300	Drug Abuse Projects	\$ 16,700	\$ 17,000	\$ 18,900	11%
Total Expenses		\$ 16,700	\$ 17,000	\$ 18,900	11%

Water Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
30-01-0201	Water Collections	\$ 292,400	\$ 290,000	\$ 440,600	52%
30-01-0501	Tap-on Fees	\$ -	\$ 300	\$ -	-100%
30-01-0503	Turn off Fees	\$ -	\$ 2,000	\$ 400	-80%
30-01-0712	Rent - Essex & Verizon	\$ 15,600	\$ 16,900	\$ 17,300	2%
30-01-0801	Interest	\$ 400	\$ 1,700	\$ 300	-82%
30-01-0900	Balance on Hand	\$ 114,800	\$ 136,000	\$ -	-100%
Total Revenues		\$ 423,200	\$ 446,900	\$ 458,600	3%
Expenses:					
Water					
30-01-1001	Salary	\$ 47,600	\$ 43,200	\$ 48,000	11%
30-01-1002	Extra Labor	\$ 3,900	\$ 4,000	\$ -	-100%
30-01-1004	Collector	\$ 15,300	\$ 11,100	\$ 11,700	5%
30-01-1008	Overtime	\$ 19,300	\$ 7,400	\$ 8,300	12%
30-01-1010	Bank Service Charge	\$ -	\$ -	\$ -	0%
30-01-1112	Engineering	\$ 15,000	\$ 15,000	\$ 20,200	35%
30-01-1200	Computer Supplies	\$ 900	\$ 500	\$ 900	80%
30-01-1212	Postage	\$ 2,200	\$ 2,700	\$ 2,200	-19%
30-01-1213	Supplies	\$ 10,800	\$ 12,500	\$ 8,000	-36%
30-01-1214	Chemicals	\$ 12,600	\$ 10,000	\$ 8,000	-20%
30-01-1215	Printing	\$ 1,900	\$ 1,900	\$ 1,000	-47%
30-01-1231	Uniforms	\$ 500	\$ 500	\$ 500	0%
30-01-1252	New Equipment	\$ 20,000	\$ 20,000	\$ 5,000	-75%
30-01-1254	Hydrants	\$ 4,000	\$ 2,000	\$ 17,000	750%
30-01-1255	Water Meters	\$ 30,000	\$ 15,000	\$ 15,000	0%
30-01-1411	Electricity	\$ 47,100	\$ 33,200	\$ 51,300	55%
30-01-1412	Telephone	\$ 4,700	\$ 4,200	\$ 4,000	-5%
30-01-1413	Heating Fuel	\$ 3,100	\$ 4,000	\$ 4,000	0%
30-01-1500	Gas & Oil	\$ 4,000	\$ 4,400	\$ 4,400	0%
30-01-1501	Repairs	\$ 29,000	\$ 80,000	\$ 80,000	0%
30-01-1600	Drug Testing	\$ -	\$ -	\$ -	0%
30-01-1700	New Equipment/Repairs Reserve	\$ 15,000	\$ -	\$ -	0%
30-01-1712	EPA Loan Interest	\$ 6,700	\$ 5,700	\$ 4,700	-18%
30-01-1751	School & Training	\$ 2,000	\$ 1,500	\$ 1,500	0%
30-01-1800	EPA Lab Contract	\$ 7,500	\$ 9,000	\$ 9,000	0%
30-01-1905	Administration Fee	\$ 1,400	\$ 1,400	\$ -	-100%
30-01-1987	Water Tower	\$ 28,800	\$ 36,800	\$ 32,000	-13%
30-01-1989	Well Repairs	\$ 50,000	\$ 80,000	\$ 80,000	0%
30-01-1990	(Future Project) Reserve	\$ -	\$ -	\$ -	0%
30-01-1995	EPA Loan	\$ 39,900	\$ 40,900	\$ 41,900	2%
Total Expenses		\$ 423,200	\$ 446,900	\$ 458,600	3%

Sewer Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
40-01-0202	Sewer Collections	\$ 366,200	\$ 358,000	\$ 351,600	-2%
40-01-0207	Sewer Surcharge - EPA Loan	\$ -	\$ -	\$ -	0%
40-01-0701	Transfer from Sewer Reserve	\$ -	\$ -	\$ -	0%
40-01-0801	Interest	\$ 300	\$ 2,300	\$ 3,500	52%
40-01-0900	Balance on Hand	\$ 63,500	\$ 127,400	\$ 186,200	46%
Total Revenues		\$ 430,000	\$ 487,700	\$ 541,300	11%
Expenses:					
Sewer					
40-01-1001	Salary	\$ 59,600	\$ 63,100	\$ 69,300	10%
40-01-1002	Extra Labor	\$ 14,100	\$ 12,100	\$ 2,200	-82%
40-01-1004	Collector	\$ 15,300	\$ 11,100	\$ 11,700	5%
40-01-1008	Overtime	\$ 21,900	\$ 19,900	\$ 21,900	10%
40-01-1010	Bank Service Charge	\$ -	\$ -	\$ -	0%
40-01-1112	Engineering	\$ 15,000	\$ 15,000	\$ 25,000	67%
40-01-1114	Printing	\$ 600	\$ 200	\$ 400	100%
40-01-1212	Postage	\$ 1,700	\$ 1,700	\$ 1,800	6%
40-01-1213	Supplies	\$ 10,000	\$ 10,000	\$ 8,000	-20%
40-01-1214	Chemicals	\$ 15,000	\$ 22,000	\$ 28,000	27%
40-01-1215	Chemical - Lab	\$ 5,000	\$ 8,000	\$ 7,000	-13%
40-01-1217	Computer Supplies	\$ 1,100	\$ 1,000	\$ 1,100	10%
40-01-1219	Cleaning Service	\$ 1,200	\$ 1,200	\$ 1,800	50%
40-01-1231	Uniforms	\$ 700	\$ 1,000	\$ 400	-60%
40-01-1252	New Equipment	\$ 20,000	\$ 55,000	\$ 15,000	-73%
40-01-1253	New Equipment Reserve	\$ -	\$ -	\$ -	0%
40-01-1255	New Sewer Meters			\$ 15,000	0%
40-01-1411	Electricity	\$ 53,800	\$ 42,000	\$ 70,900	69%
40-01-1412	Telephone	\$ 7,300	\$ 7,700	\$ 9,500	23%
40-01-1413	Heating Fuel	\$ 6,000	\$ 10,800	\$ 8,900	-18%
40-01-1500	Gas & Oil	\$ 6,000	\$ 7,500	\$ 6,200	-17%
40-01-1501	Repairs	\$ 145,000	\$ 145,000	\$ 180,000	24%
40-01-1503	Sludge Removal & Testing	\$ 12,500	\$ 16,200	\$ 20,000	23%
40-01-1507	UV Maintance	\$ 3,000	\$ 3,000	\$ 3,000	0%
40-01-1509	UV Bulb Replacement	\$ -	\$ -	\$ -	0%
40-01-1511	Computer Reserve	\$ -	\$ -	\$ -	0%
40-01-1513	Emily Street Project	\$ -	\$ -	\$ -	0%
40-01-1600	Drug Testing	\$ -	\$ -	\$ -	0%
40-01-1705	EPA Loan Payment	\$ -	\$ -	\$ -	0%
40-01-1712	EPA Loan Interest	\$ -	\$ -	\$ -	0%
40-01-1751	School & Training	\$ 2,000	\$ 1,000	\$ 1,000	0%
40-01-1756	Plant Meters-Registers	\$ 2,000	\$ 2,000	\$ 2,000	0%
40-01-1905	Administration Fee	\$ 1,200	\$ 1,200	\$ 1,200	0%
40-01-1907	Permit Fee	\$ 10,000	\$ 10,000	\$ 10,000	0%
40-01-1990	Transfer to Debt Service Fund	\$ -	\$ -	\$ -	0%
40-01-1990	Transfer to Sewer Reserve	\$ -	\$ 20,000	\$ 20,000	0%
Total Expenses		\$ 430,000	\$ 487,700	\$ 541,300	11%

Sewer Fund Reserve		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
45-01-0803	Transfer from Sewer Fund	\$ -	\$ 20,000	\$ 20,000	0%
45-01-0805	State Grant	\$ -	\$ -	\$ -	0%
45-01-0801	Interest	\$ 1,500	\$ 3,000	\$ 3,000	0%
45-01-0900	Balance on Hand	\$ 241,000	\$ 240,000	\$ 250,000	4%
Total Revenues		\$ 242,500	\$ 263,000	\$ 273,000	4%
Expenses:					
Sewer					
45-01-1309	I & I Study	\$ -	\$ -	\$ -	0%
45-01-1901	Transfer to Sewer Fund	\$ -	\$ -	\$ -	0%
45-01-1905	Transfer to Debt Service Fund	\$ -	\$ -	\$ -	0%
45-01-1903	Reserve	\$ 242,500	\$ 263,000	\$ 273,000	4%
Total Expenses		\$ 242,500	\$ 263,000	\$ 273,000	4%

Sewer Debt Service Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
47-01-0301	Debt Service Collections	\$ 556,000	\$ 556,000	\$ 549,000	-1%
47-01-0801	Transfer From Sewer Fund	\$ -	\$ -	\$ -	0%
47-01-0701	Transfer From Sewer Reserve	\$ -	\$ -	\$ -	0%
47-01-0703	Interest	\$ 1,100	\$ 3,100	\$ 6,100	97%
47-01-0900	Balance on Hand	\$ 255,100	\$ 225,400	\$ 225,000	0%
Total Revenues		\$ 812,200	\$ 784,500	\$ 780,100	-1%
Expenses:					
Sewer					
47-01-1705	IEPA Loan Payment	\$ 482,900	\$ 489,000	\$ 495,100	1%
47-01-1707	IEPA Loan Interest	\$ 72,700	\$ 66,700	\$ 60,500	-9%
47-01-1901	Reserve	\$ 256,600	\$ 228,800	\$ 224,500	-2%
Total Expenses		\$ 812,200	\$ 784,500	\$ 780,100	-1%

Motor Fuel Tax Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
50-01-0118	Motor Fuel Receipts	\$ 122,900	\$ 120,500	\$ 126,700	5%
50-01-0120	Restore/Rebuild IL	\$ 32,900	\$ -	\$ -	0%
50-01-0801	Interest	\$ 400	\$ 3,400	\$ 3,000	-12%
50-01-0900	Balance on Hand	\$ 190,000	\$ 140,000	\$ 115,300	-18%
Total Revenues		\$ 346,200	\$ 263,900	\$ 245,000	-7%
Expenses:					
Highway and Streets					
50-01-1112	Engineering	\$ 40,000	\$ 40,000	\$ 40,000	0%
50-01-1115	Rebuild IL	\$ 32,900			0%
50-01-1501	Street Repairs	\$ 268,300	\$ 218,900	\$ 200,000	-9%
50-01-1513	Emily Street	\$ -	\$ -	\$ -	0%
50-01-1522	Snow Removal	\$ 5,000	\$ 5,000	\$ 5,000	0%
Total Expenses		\$ 346,200	\$ 263,900	\$ 245,000	-7%

Sanitary Disposal Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					0%
60-01-0203	Garbage Collections	\$ 179,000	\$ 215,000	\$ 225,000	5%
60-01-0212	Landscape Bags	\$ 200	\$ 50	\$ 100	100%
60-01-0801	Interest	\$ 200	\$ 800	\$ 1,200	50%
60-01-0900	Balance on Hand	\$ 73,500	\$ 41,050	\$ 100,200	144%
Total Revenues		\$ 252,900	\$ 256,900	\$ 326,500	27%
Expenses:					
Garbage					
60-01-1004	Salary-Collector	\$ 15,300	\$ 11,100	\$ 11,700	5%
60-01-1010	Bank Service Charge	\$ -	\$ -	\$ -	0%
60-01-1212	Postage	\$ 1,700	\$ 1,700	\$ 1,700	0%
60-01-1216	Printing & Publishing	\$ 500	\$ 200	\$ 200	0%
60-01-1218	Computer Supplies	\$ 1,000	\$ 100	\$ 100	0%
60-01-1351	Garbage Removal	\$ 162,000	\$ 177,600	\$ 197,200	11%
60-01-1713	Reserve	\$ 71,200	\$ 65,000	\$ 114,400	76%
60-01-1905	Administration Fees	\$ 1,200	\$ 1,200	\$ 1,200	0%
Total Expenses		\$ 252,900	\$ 256,900	\$ 326,500	27%

TIF #1 Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
70-00-0800	General Taxation - TIF #1	\$ 5,900	\$ 7,900	\$ 9,000	14%
70-00-0801	Interest	\$ 200	\$ 500	\$ 1,000	100%
70-00-0900	Balance on Hand	\$ 30,000	\$ 35,000	\$ 45,200	29%
Total Revenues		\$ 36,100	\$ 43,400	\$ 55,200	27%
Expenses:					
Culture and Recreation					
70-00-1100	TIF Expenses - TIF #1	\$ 36,100	\$ 43,400	\$ 55,200	27%
Total Expenses		\$ 36,100	\$ 43,400	\$ 55,200	27%

TIF #2 Fund		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
75-00-0800	General Taxation - TIF #2	\$ 124,000	\$ 124,000	\$ 212,800	72%
75-00-0801	Interest	\$ 800	\$ 2,100	\$ 4,100	95%
75-00-0805	Campus Loan Payment	\$ 3,300	\$ 3,300	\$ 3,300	0%
75-00-0809	Holden Loan Repayment	\$ 11,000	\$ 11,000	\$ 11,000	0%
75-00-0810	Idle Hour Loan Repayment	\$ 11,000	\$ 7,500	\$ 28,000	273%
75-00-0900	Balance on Hand	\$ 80,000	\$ 130,000	\$ 290,800	124%
Total Revenues		\$ 230,100	\$ 277,900	\$ 550,000	98%
Expenses:					
Culture and Recreation					
75-00-1100	TIF Expenses - TIF #2	\$ 219,100	\$ 277,900	\$ 550,000	98%
Total Expenses		\$ 219,100	\$ 277,900	\$ 550,000	98%

Working Cash Fund

		FY23 Budget	FY24 Budget	FY25 Budget	25 vs. 24
Revenues:					
80-01-0801	Interest	\$ 300	\$ 590	\$ 1,800	205%
80-01-0900	Balance on Hand	\$ 47,600	\$ 47,410	\$ 50,000	5%
Total Revenues		\$ 47,900	\$ 48,000	\$ 51,800	8%
Expenses:					
General Administration					
80-01-1920	Reserves	\$ 47,900	\$ 48,000	\$ 51,800	8%
Total Expenses		\$ 47,900	\$ 48,000	\$ 51,800	8%