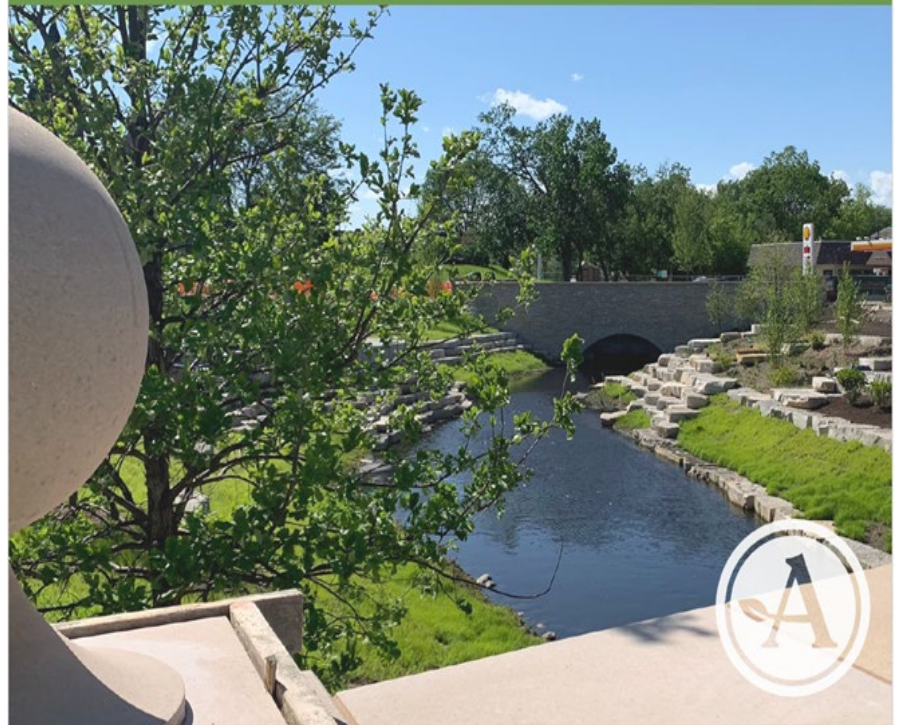




## *Operating and Capital Budget*

*May 1, 2024 – April 30, 2025*

### SEQUOIT CREEK PARK GRAND OPENING - SUMMER 2024



874 Main St, Antioch, IL 60002 \* [www.antioch.il.gov](http://www.antioch.il.gov)



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## VILLAGE OFFICIALS



**Mayor Scott J. Gartner**

**Term: 2021-2025**



**Trustee Scott Pierce**  
**Term: 2001-2005-2009-2013-  
2017-2021-2025**



**Trustee Ed Macek**  
**Term: 2015-2019-2023-2027**



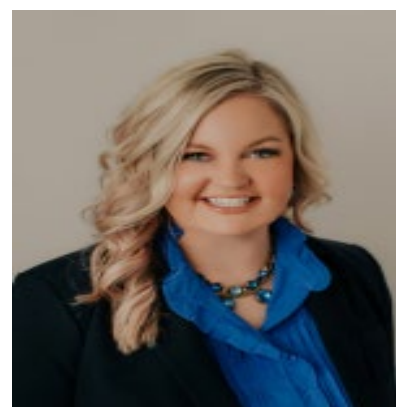
**Trustee Mary Pedersen**  
**Term: 2021-2023-2027**



**Trustee Brent Bluthardt**  
**Term: 2021-2025**



**Trustee Petrina Burman**  
**Term 2021-2025**



**Trustee Rebecca McNeil**  
**Term: 2023-2027**



The Village of Antioch, a non-home rule municipality, is governed by a Mayor and a six-member Board of Trustees, all of whom are elected to four-year staggered terms. The Board is the legislative body of the Village government. All administrative work is performed under the direction of the Village Administrator, who is salaried and appointed by the Mayor and Board of Trustees. Village Board meetings are held at 6:30 p.m. on the second and fourth Wednesday of each month. All meetings are open to the public and are located at the Village Hall, 874 Main Street.

## ***Vision Statement***

---

Antioch is a community steeped in rich history and tradition, anchored by a safe, small-town atmosphere, known for its quality of life. Its vibrant economy draws from the charm of a quaint downtown, a well-educated workforce, and a robust commercial sector. The variety of recreational opportunities available to residents and visitors are accentuated by the area's proximity to the Chain of Lakes and network of locally established parks, open space, and trail systems. Antioch proudly supports the collaboration of its educational institutions, faith-based and philanthropic organizations, and service agencies to provide opportunities for investment and the enrichment of our families, businesses, and community.

The Antioch Community Vision is an expression of what we value as a community and where we hope to be in the future. It is motivated by the idea that if we articulate where we are trying to go and share the message in a report and findings, the likelihood of success increases significantly. As a living document, the Vision shall be used and reviewed regularly by all members of our community including, but not limited to, residents, local government, civic organizations, institutions, and businesses.

### ***Organization and layout***

The Antioch Community Vision is organized into a single unified executive statement (Vision Statement) of six (6) core values and is then followed by an additional analysis of each core value which further illustrates a desired or ideal future for Antioch.

Within each Core Value analysis, a mission statement is included to provide directions to achieve that vision. More focused and tactical than the overall vision statement, the Core Value analysis and missional goals express greater meaning and detailed direction for achievement.

Supporting exhibits and findings are included to explain data trends and provide backup to the methods and findings. Graphs and pictograms illustrate the results of the Community wide survey and reveal the themes that supported the Core Values, Mission Statements, and goals set forth in the body of the Community Vision.





**Six Core Values Defined:**

**Small Town Atmosphere & Historic Community Character:**

Enhance Antioch's unique attributes - its small town feel and historic community character. Build upon the cornerstone of service and the Village's culture of renewal, volunteerism, and philanthropy. Revitalize and expand downtown as a community focal point that offers a unique and memorable experience for residents and visitors.

**Pedestrian Connectivity & Community Accessibility :**

Increase travel options through enhanced walking, bicycling, and transportation systems. Enhance mobility through increased connectivity of activity centers and improved active transportation network.

**Entertainment, Recreation & Active, Healthy Lifestyles:**

Promote fun, active lifestyles, quality of life, and community health by improving the availability of social and recreational opportunities.

**Open Spaces & the Natural Environment:**

Prioritize the enhancement, restoration, and utilization of open spaces and natural environment. Support and protect Antioch's unique open space and lake heritage through environmental stewardship.

**A Vibrant Economy, Business Diversity, & Tourism:**

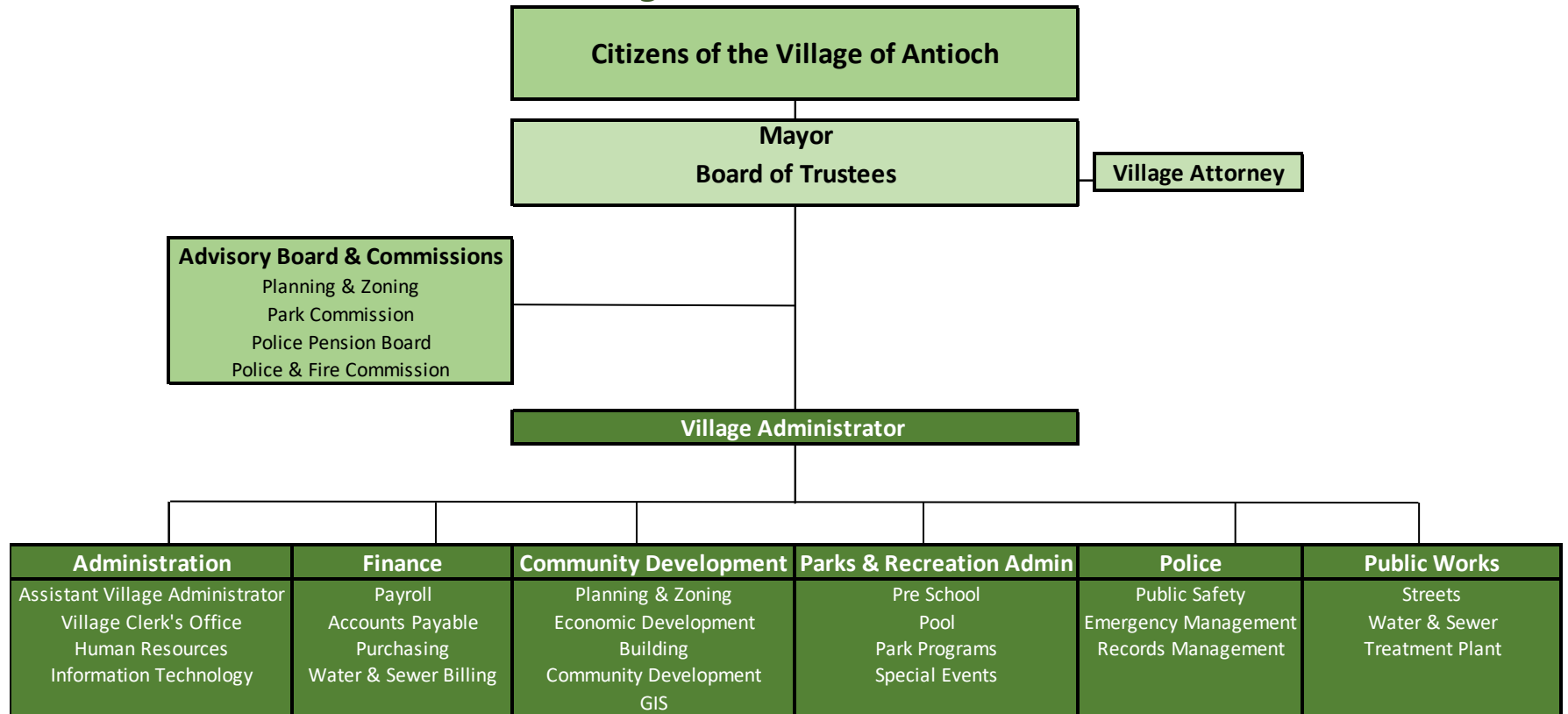
Strengthen the Village's economy and its position as a commercial center through the promotion of increased specialty retail, dining opportunities, Antioch's tourism sectors, and a diverse portfolio of businesses that support Antioch Vision.

**High Quality Education, Community Services, & Civic Engagement:**

Support quality, comprehensive education, and life-long learning opportunities, provide community services for a changing population, and maintain a high standard of public safety.



## Organizational Chart



## Memorandum

---

**To:** Mayor Gartner and Members of the Village Board of Trustees  
**From:** Geoff Guttschow, Interim Village Administrator  
**Date:** May 1, 2024  
**Subject:** May 1, 2024, to April 30, 2025, Budget

I am pleased to present the Fiscal Year (FY) 2025 Budget. This document adheres to the mandatory criteria and recommendations of the Government Finance Officers Association (GFOA) and the National Advisory on State and Local Budgeting (NACSLB) and reflects the commitment of the Village Board and staff to meeting the highest principles of governmental budgeting.

The budget has been developed in conjunction with our long and short-term strategic goals and initiatives to address the growth of the community and to maintain superior levels of service to our citizens. Passing a balanced budget reflects the Village's continued commitment to manage its fiduciary responsibilities efficiently.

Staff met to identify priorities and objectives for the FY2025 budget. As with the prior year, management considered factors such as the economic environment, the demographics of the market area, population projections, and residential and commercial trends.

The total revenue projection for all Operating and Capital Funds is \$46,295,680. The total budget of \$45,288,124 reflects the Village's commitment to fulfilling the following goals for the fiscal year:

- Maintain the integrity of Village property and the infrastructure system.
- Improve public safety functions.
- Promote economic development and improve pedestrian amenities, and create, improve, and maintain recreational facilities.
- Maintain operating costs including personnel and services to the community.

The General Operating Fund continues a positive balance trend after years of declining fund balances. Transfers of \$17.3 million are budgeted for capital outlay expenses. The village has also budgeted \$3.8 million in debt payments. Additionally, Bond 2022 is exclusively being paid out of Debt Service and all other debt from the appropriate funds.



Capital outlay for fiscal year 2025 is subsidized by Utility Taxes, the American Rescue Plan Act Fund (ARPA), Bond 2022, grant funding and fund balance from the General Fund, Motor Fuel Tax (MFT) revenues, Business District taxes and Tax Increment Financing (TIF) Funds, and other miscellaneous revenues. Details can be found in the Capital Improvement Plan (CIP) included in this document.

The total outstanding bonded debt at the beginning of FY25 is \$37.6 million. This includes \$5.9 million to build the Wastewater Treatment Facility.

Water and Sewer fund revenues are projected at \$4.6 million with an operating and capital expense budget of \$4.5 million resulting in a surplus of \$103,912. Capital costs include new vehicles and UV PLC upgrade for the treatment plant.

The balance of the General Fund reserve is \$4 million. As the Village's cash position improves, funding amounts to the reserve will be adjusted accordingly. The goal and standard practice are at least 3 months of operating expenditures or 25% of operating expenses. Water and Sewer Fund reserves are \$2.1 million as of April 30, 2024.





## *Executive Summary*

---

The mission of the Village of Antioch is to enhance and preserve the quality of life by providing fiscally sound and responsive services, programs, and facilities with the highest degree of professionalism, integrity, and efficiency so that Antioch continues to be a great place to live and work.

The Village of Antioch, Illinois is a non-home rule community governed by a Mayor-Trustee form of government. The 8.23 square mile village was incorporated in 1892 and is located in the northwest corner of Lake County.

The Village provides a wide variety of services to its 14,622 residents. Major operations include police safety, highway and street maintenance and construction, building code enforcement, public improvements, economic development, planning and zoning, waterworks and sewerage services and general administrative services. The First Fire Protection District provides fire safety and ambulance services.

To achieve its mission, management and staff meet to identify priorities and objectives for the fiscal year. Despite the limitations of the current revenue sources, staff developed the following goals and objectives to implement in the direction of the Board of Trustees to place more emphasis on capital projects and equipment.

**1. Maintain the integrity of Village property and the infrastructure system.**

- Crest Sanitary Sewer replacement
- New Village Hall
- New Public Works facility
- Complete engineering and begin reconstruction of Words Of Antioch road improvement
- Road program

**2. Improve public safety functions.**

- Replace 2 police vehicles
- Replace 5 public works vehicles

**3. Promote economic development and improve pedestrian amenities.**

- Provide funding for a façade program
- Main Street beautification

**4. Create, improve, and maintain recreational facilities.**

- Execute Park Master Plan
- Upgrade Sawmill
- OSLAD Grant anticipation for park improvements



## General Fund History

In 2008 fund balances steadily declined as development slowed and expenditures increased. Management took several measures to reverse the trend, including two years of layoffs, closing the dispatch center, and offering an early retirement incentive and as demonstrated below, realized significant success.

In 2014, the Village assumed the responsibility of providing Emergency Medical Services, slowing the growth of fund balance, resulting in decreased transfers to the capital fund for capital projects. A referendum was passed in 2016 to levy for ambulance services. On May 1, 2018, the Village had another successful referendum to annex the Village's fire services to the First Fire District. As a result, the annexations have improved the health of the operating fund, allowing for additional funding for capital projects.

Furthermore, bonds were issued in the years 2019, 2021, and 2022 to assist with capital projects.

In 2011 the Village of Antioch approved the Utility Tax collections from Nicor, Com Ed and Telecommunications. In fiscal year 2024 the Village of Antioch passed an ordinance a Village Cannabis Tax.

GENERAL FUND	2016	2017	2018	2019	2020	2021	2022	2023
Nonspendable	161,955	97,853	74,809	137,583	55,802	55,802	73,758	319,356
Restricted	-	4,405	60,078	67,473	93,222	30,544	12,659	16,096
Committed	-	-	501,774	515,225	523,840	510,752	506,141	503,977
Unassigned	4,806,629	5,053,196	4,107,220	5,491,256	5,024,179	6,209,766	6,950,524	8,950,588
	<b>4,968,584</b>	<b>5,155,454</b>	<b>4,743,881</b>	<b>6,211,537</b>	<b>5,697,043</b>	<b>6,806,864</b>	<b>7,543,082</b>	<b>9,790,017</b>
	18.13%	3.76%	-7.98%	30.94%	-8.28%	19.48%	10.82%	29.79%

### ***General Operating Revenues and Expenditures***

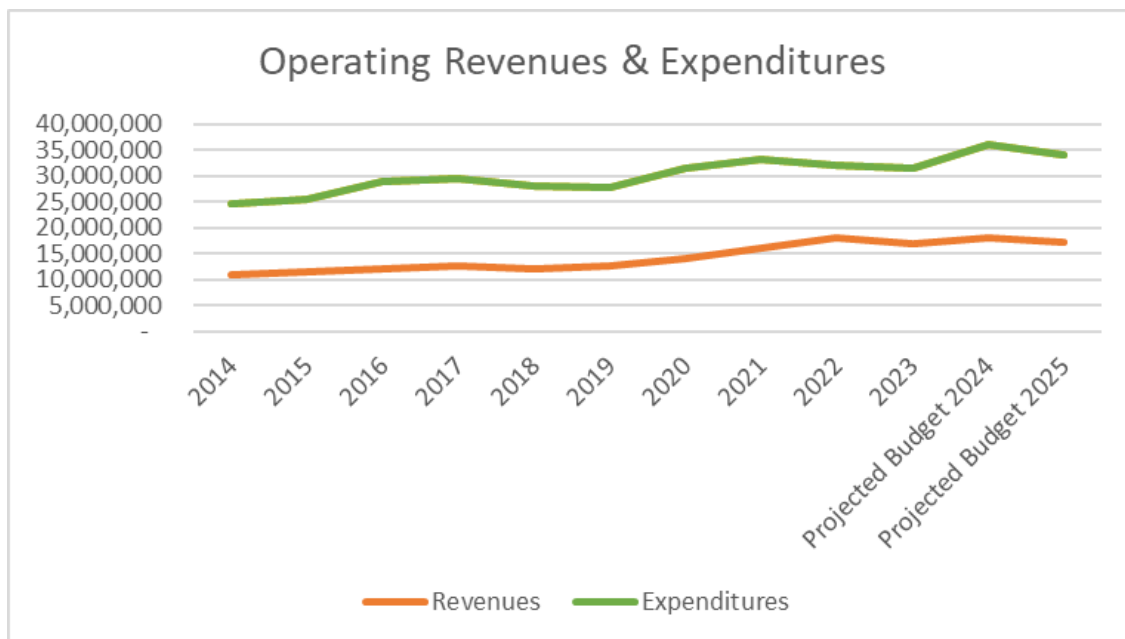
The chart below represents actual revenues and expenditures in the operating fund – this includes transfers in or out of the fund.

Revenues started to climb in 2013 with the implementation of utility taxes. Utility taxes are transferred annually to the Capital Fund to fund General Fund outlay and debt. Other financing sources such as fund balance may be allocated to the budget as a transfer to another fund as needed. Such transfers may be needed to subsidize other expenses.

The revenue growth from 2016 through 2017 is due to the increases in property taxes, fees, sales taxes, income taxes and other sources of revenue.

The FY2018 decrease in revenues reflects the break-up of Fire and Rescue services by the village now provided by the First Fire Protection District.

In 2020 the Village of Antioch shows revenues increasing. This is due to Video Gaming Taxes, ARPA funding and the increase in CPI compared to prior years.





	2015	2016	2017	2018	2019	2020	2021	2022	2023	Projected Budget 2024	Projected Budget 2025
Revenues	11,521,606	12,022,321	12,666,478	12,145,735	12,583,930	13,951,313	16,197,390	18,150,202	19,874,595	17,983,486	17,125,322
Expenditures	14,090,518	16,857,805	16,934,523	16,028,292	15,334,600	17,508,971	17,058,186	14,045,653	17,650,567	17,967,408	16,926,120
	(2,568,912)	(4,835,484)	(4,268,045)	(3,882,557)	(2,750,670)	(3,557,658)	(860,796)	4,104,549	2,224,028	16,078	199,202

General operating projected FY25 revenues of \$17,125,322 are \$199,202 more than planned expenditures. Revenues are sufficient to cover expenditures, but without another source for capital outlay purchases, the surplus will be transferred to the capital fund, the reserve fund, and to pay the principal and interest on debt.

General Operating Revenues		General Operating Expenditures	
Sales Tax	5,050,000	Personnel Costs	7,006,652
Property Taxes	4,320,360	Employee Benefits	4,255,495
Income Taxes	2,370,000	Contractual Services	3,082,192
Utility Taxes	910,000	Supplies & Materials	471,992
Fees for Service	983,190	Equipment	248,689
Other Income	987,360	Retiree Benefit	155,788
Intergovernmental Revenue	831,000	Contingencies	50,000
Other Taxes	748,000		
Licenses & Permits	269,000		
Fines, Forfeit, Spec Assmt	51,100		
Grants	0		
	<b>16,520,010</b>	<b>Total Expenditures</b>	<b>15,270,808</b>
<b>Transfers</b>			
Transfers In - to Reserves	0	Transfers Out - to Capital	1,655,312
Other Financing Sources	605,312.00	Transfers Out - to Reserve	0
<b>Total Revenues &amp; Transfers</b>	<b>17,125,322</b>	<b>Total Expenditures \$ Transfers</b>	<b>16,926,120</b>

### General Operating Revenues

Projected overall revenues reflect a 4.77% decrease. Sales taxes and income taxes show an increase of 3% and 2.3%, respectively. Video gaming is even with last year's budget. Utility tax has been trending flat with a decrease in gas tax. Property taxes increase according to the CPI or new construction. No significant increase of property taxes is projected for budget 2025. All other revenues have been consistent with no significant changes.



## General Operating Expenditures

The General Fund expenditure budget of \$16,926,120 is lower than the prior year's estimated year-end expenditures of \$17,967,408. The decrease is attributed to less transfers between funds.

## Operating Reserves

In 2006, a fund balance reserve was established to fund operating expenses in the event of unforeseen emergencies or revenue decline. The plan required annual transfers of \$300,000 to the reserve fund until the reserve represents three months of operating expenses or \$3.5 million. At the end of FYE 2024 the fund balance reserve stands at \$4 million.

The **Antioch Drug Seizure Fund** revenues fluctuate and are directly related to the number and value of property or illegal substances seized. Expenses in this fund are regulated by State statute.

The **Motor Fuel Tax Fund (MFT)** revenue projections per the Illinois Municipal League (IML) are \$23.37 per capita which amounts to \$342 thousand. MFT taxes are used primarily for road programs, but also pay the debt service on bonds when issued. A \$627,000 thousand road program is planned for budget 2025 of which will be funded by MFT.

The **Tax Increment Financing Fund (TIF) - Antioch Corporate Center** accounts for incremental property taxes collected in the Antioch Corporate Center TIF District on Route 173 which was created in 2009. The 100-acre planned park can accommodate up to 2.2 million square feet of build-to-suit warehouse and office space. The developer has completed construction of a 454,276 square foot building which is currently leased, and a 558,000 square foot manufacturing facility owned by Handi-Foil, an aluminum products manufacturer. Fischer Paper Products, a long-time Antioch business, is currently operating in their new facility.

Interest in the Antioch Corporate Center continues to grow, once fully developed, and fully occupied the industrial center will boost Antioch's economy.

The **Tax Increment Financing Fund (TIF) – Route 83 Redevelopment** was designated in May 2018. In 2015, the Village annexed and purchased approximately 50 acres of vacant farmland known as the "Boylan Property". The property has strategic value to the village and was identified as a potential economic development subject property. Tractor Supply Company opened its doors for business in 2018 and staff are working with other businesses to expand or build on the property.



The ***Antioch East and Central Business Districts Funds*** were designated in March 2019 and March 2020 to impose a 1% retail and service occupation tax specified by State Statute. The tax is anticipated to generate over \$2 million annually.

### ***Capital Improvements***

Each year, management prepares a 5-year Capital Improvement Plan to identify capital outlay for the new fiscal year and four years into the future. Management has placed a greater priority on addressing infrastructure issues and has budgeted \$2.3 million to address these needs. Capital outlay is primarily funded by the general operating fund through utility tax. Purchases are discussed in further detail in the capital improvement section of this document.

### ***Debt Service***

Outstanding debt of \$37.6 million includes bonded debt, a refunded IEPA loan for the treatment plant, and vehicle and equipment leases. Details of debt are addressed later in this document.

### ***Waterworks and Sewerage Fund***

Revenues are projected to generate approximately \$4.5 million and \$4.4 million in expenses. It is anticipated that for budget 2024-2025 the water and sewer fund will have a surplus of \$103,912.

In conclusion, the 2024-2025 budget strives to implement the goals and priorities of the Village Board and staff. The emphasis on capital improvements is the first step in a long process of bringing Antioch into alignment with other growing communities. With the rapid commercial and residential growth that Antioch has been experiencing, comes the challenges of maintaining and improving services, infrastructure, and amenities.





## ***Professional Staff***

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### **Interim Village Administrator**

Geoff Guttschow

### **Assistant Village Administrator**

Jim Moran

### **Director of Finance/Treasurer**

Zaida Torres

### **Chief of Police**

Geoff Guttschow

### **Director of Public Works**

Dennis Heimbrodt

### **Parks and Recreation Director**

Mary Quilty

### **Director of Community Development**

Michael Garrigan

### **Village Clerk**

Lori Romine



## *History*

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The Pottawatomi Indian Tribe inhabited Antioch when white men began to arrive. The Pottawatomi were nomadic hunters, who lived in tepees. They fought with the British in the War of 1812 and then with the American settlers in the Blackhawk War of 1832. It was in 1832 that the Indians began to leave the area. Arrowheads and other remnants of their history can still be found if one knows where to look. The winding Highway 173 was once an Indian trail and Highway 83 was the Muquonago Trail. Sequoit, name of the creek and the local high school mascot, is an Indian word meaning "winding".

The first permanent white settlement in Antioch was the Gage Brothers' cabin on Sequoit Creek. In 1839, Hiram Buttrick built a sawmill along Sequoit Creek, which made Antioch a center of commerce. A replica of the mill has been built a few hundred feet downstream from where it once stood. In 1843, the residents gave the settlement the biblical name "Antioch" and started a school. The town grew as new settlers (primarily of English and German descent) established farms and businesses.

In the late 1800's, Antioch became a popular vacation spot for Chicagoans. Tourism grew quickly once the rail line to Chicago was laid in 1886. Originally, farmers near the lake accepted boarders, then they added guest rooms onto their homes. Eventually hotels and subdivisions of summer cottages were built. The tourists took excursion boats through the renowned flowering lotus beds. Hunting, fishing, dancing, and gambling were big draws, but most tourists (not to mention year-round residents) simply preferred the quiet country life over the hustle and bustle of Chicago.

Fire destroyed much of downtown in 1891, 1903, and 1904. In 1905, the town was rebuilt with brick and started a public water system. The base of the first water tower is still found at the corner of Toft and Orchard Streets. A volunteer Fire Department was formed in 1913.

The town grew at a steady pace through the years. Harvesting ice to supply ice boxes was a major industry in the area for many years. Pickard China, America's finest China company, has been a steady employer in Antioch since 1937. In the 1950's, the village developed the large industrial park along Anita Avenue, which greatly contributes to the tax and employment base.

Antioch residents can reach both Chicago and Milwaukee by way of Interstate 94 and U.S. 41. Metra commuter service between Antioch and Chicago began in August of 1996. A new train depot was constructed to accommodate travel to and from Antioch.



## *Village Profile*

---

The Village of Antioch, Illinois is a non-home rule community governed by a Mayor-Trustee form of government. The 8.23 square mile village was first settled in 1832 and incorporated in 1892. The Village is located in the northern part of Lake County, bordering the Wisconsin State Line, approximately fifty miles northwest of the City of Chicago and twelve miles west of the City of Waukegan, County Seat. The Village lies within the rapidly growing suburban area of the Chicago metropolitan region. Nearby communities include the Villages of Lindenhurst, Lake Villa, and Fox Lake.

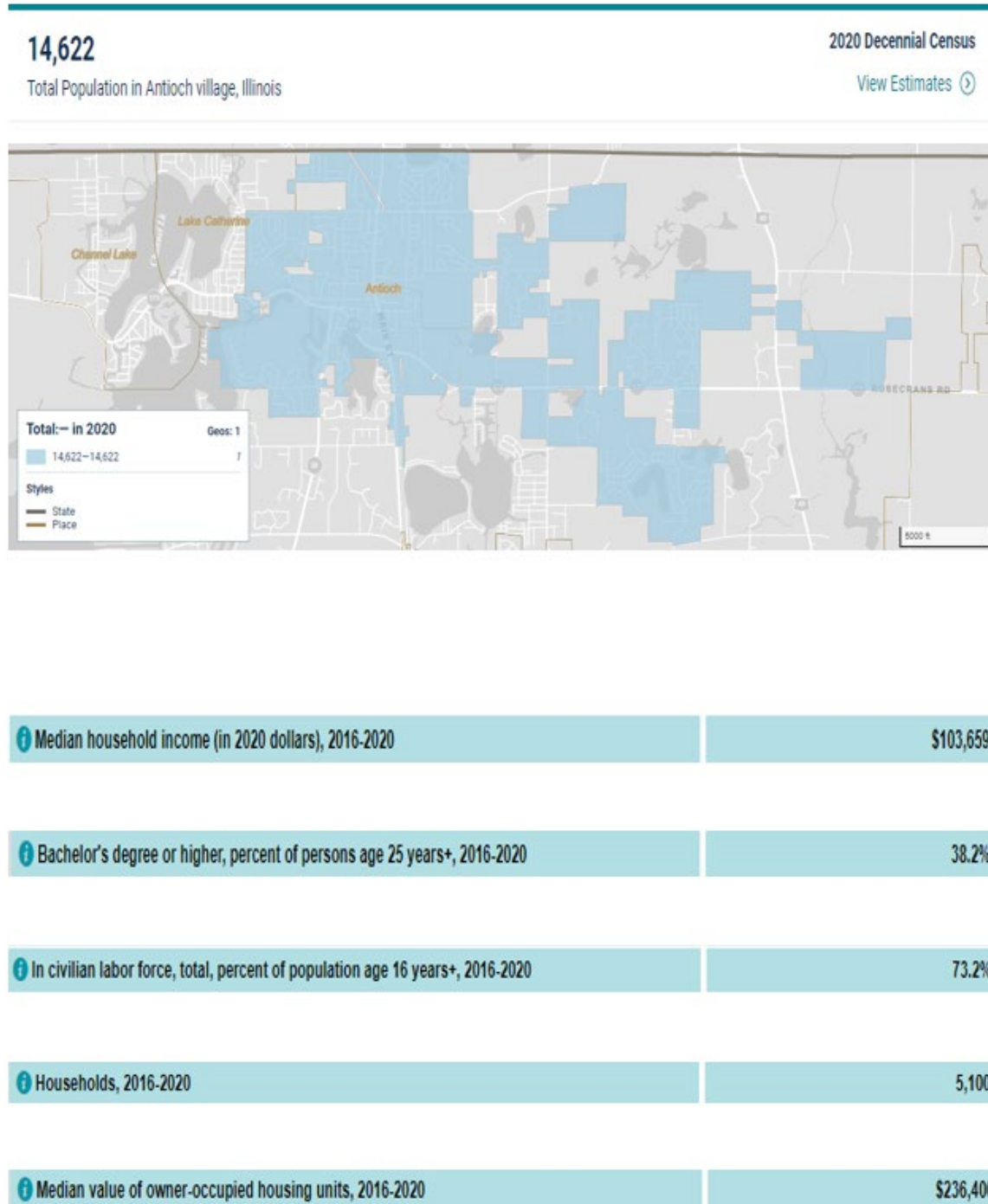


Antioch is situated at the head of the Chain O' Lakes, a chain of nine interconnected lakes tributary to the Fox River which begins fifteen miles to the south. The Chain O' Lakes State Park, a 1,514-acre nature preserve, and 3,230-acre conservation area owned by the State of Illinois are both within a short distance. The County Forest Preserve District owns large wetland areas in the east part of the Village designated for the preservation and maintenance of wildlife and plant growth.

In 1995, the Village had annexed the large land areas lying east of the Village and extending approximately three miles to U.S. Route 41 and the Illinois Tri-State Tollway. State Route 173 extending west to the Village has been widened and improved through the development area.

The first village hall was built on November 16, 1916. Major operations include police safety, highway and street maintenance and construction, building code enforcement, public improvements, economic development, planning and zoning, waterworks and sewerage services and general administrative services. Fire safety is provided by the First Fire Protection District which is a volunteer department. Organized in 1912 by 25 members of the community, the department has grown to the present membership of 85 dedicated volunteer paid on call members.

## Demographics (*census.gov*)





### ***Employment***

Antioch has a diverse employment base. Professionals, financial institutions, automobile dealerships, and retail stores draw from a trade area with the approximate borders of the Tri-State Tollway on the east, Route 31 on the west, Route 50 on the north and Grand Avenue to the south. Antioch also has a large industrial park adjacent to the Wisconsin Central Railway, north of Highway 173.

### ***Attractions***

Tourism has always been an important part of the local economy. The Village offers numerous campgrounds, marinas, bike, and hiking trails.

In April 2018, for its first public art project, the Village installed a 7-foot bronze sculpture of a trail marker tree created by the late local artist Dennis Downes. Created by the Native American, trees were bent as saplings to mark land and water trails for tribes, fur traders, and early pioneers. A blessing ceremony performed by Little Fawn, Ottawa elder and daughter of Chief Thunder Cloud, along with Elder Andrew Johnson marked the occasion. The tree sits on a Native American trail known as Porcupine Trail that passed through what is now Antioch's Main Street.

**Trail marker tree**





## *Economic Condition and Outlook*

---

Antioch continues to see new developments. A new 26,000 square foot Kia dealership site is being graded along with four commercial out-lots at the Marketplace development, which will be an 82-acre mixed use development on Route 173. The new Kia dealership is planning to open in late 2024 and staff anticipates that the developer for the four commercial out-lots will be coming in for new zoning approval this fiscal year. In addition to the commercial development on Route 173, a new Starbucks on Route 59 has applied for zoning approval and again staff anticipates construction starting in 2024.

Staff continues to work with the owners of the 20-acre Sondag property at the corner of Route 173 and Savage Road to recruit new commercial development at this corner. In addition to the Route 173 corridor, the Village continues to attract commercial interest in the Route 83 corridor. A new 9,000 square foot building for Consume Cannabis, the Village's first cannabis dispensary, is under construction and staff anticipates completion by fall of this year. Additionally, the Village has received interest in potential commercial development on Village owned property on Route 83 and Grimm Road.

With respect to residential development, Lennar Homes will be constructing 347 new single-family homes in Phase IV of the Clublands. This is the last phase of development for the Clublands development and Lennar Homes is planning to start construction on these new homes by fall.

Downtown Antioch continues to see new development interest. In 2024, the newest restaurant, 15 Lakes opened on Main Street. With the opening of 15 Lakes, a high-end bistro, the Village's restaurant scene continues to expand. The Antioch Art League moved into a new home on Main Street, and Village staff continues to work with a number of potential businesses that are interested in the Village's Downtown.



## *Area Attractions and Activities*

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### *Attractions*

Chain O'Lakes  
Lakes Region Historical Society Museum  
PM&L Theatre  
Pickard China Antique Museum &  
Factory Store Outlet (established in 1937)  
Arts and Craft Fair  
Farmers Market  
It's Thursday Concert Series  
Antioch's Taste of Summer  
3 Annual Wine Walks  
Independence Day Celebration  
Harvest Fest  
Treat the Streets  
Dickens Village and Kringle Christmas Village Tours

### *Area Recreational Facilities*

Parks/Greenspace-15  
Marina's  
Swimming  
Senior Center  
Senior Citizen's Activities  
Car Races  
Bowling  
Golf Courses  
Horseback Riding/Hayride  
Fishing - Hunting  
Skiing – Snowmobiling  
Hiking - Biking



## *Calendar of Events -2025*

---

### **JANUARY**

Winter Wine Walk

### **FEBRUARY**

Daddy Daughter Date Night

Comedy Night and Dinner

### **MARCH**

Bowling Night With your Son

Shamrock Shuffle Family 5k

Flashlight Egg Hunt

Easter Parade

Easter Egg Hunt

### **APRIL**

Summer Day Camp Registration

Parks & Recreation Bike Resale

### **MAY**

Touch-A- Truck

Mother Daughter Bingo

Food Truck FEASTival

Pool opening

### **JUNE**

Summer Wine Walk

It's Thursday concert series Kickoff

Farmers Market kickoff

It's Thursday concert series

Food Truck FEASTival

Farmers Market

It's Thursday Concert Series

### **JULY**

4th of July Parade

4th of July Party / Fireworks

It's Thursday Concert Series

Farmers Market

Food Truck FEASTival - TBD

### **AUGUST**

Food Truck Feastival

Farmers Market

It's Thursday Concerts

Classic & Custom Car Show

Bandshell End of Summer Concert

### **SEPTEMBER**

Small Town Smokeout

Farmers Market

Food Truck Feastival

Wine Walk

### **OCTOBER**

Harvest Fest/ Treat the Streets

Halloween Trick or Treating

Ghost Tours

### **NOVEMBER**

Christmas Parade & Tree Lighting

### **DECEMBER**

Santa Visits

Festival of Trees

Santa at the Sawmill

Polar Express



## *Financial Policies*

---

Over the last eight years, the Village of Antioch has made significant progress in its financial management and compliance with generally accepted accounting principles (GAAP). Several policies were adopted by the Board in an effort to bolster its financial management practices and provide direction for strategic planning.

Recognizing that there were still significant improvements to be made, the Village followed the National Advisory Council on State and Local Budgeting (NACSLB) recommendation to formally adopt all required policies. A Fiscal Policy Manual was adopted in August 2015.

The fiscal policies set the basic framework for the overall fiscal management of the Village government. Operating independently of changing economic circumstances and conditions, these policies help the decision-making process of the Village Board and administration. These policies provide guidelines for evaluating both current and future activities and programs.

Most of these policies represented long-standing practices of the Village and have helped maintain its financial stability. By adopting a Fiscal Policies Manual, the Village Board formalized current practices to clearly define the fiscal discipline of the Village of Antioch government and set standards to be maintained in the future.

### *Accounting, Auditing and Financial Reporting Policy*

The Village adheres to a policy of full and open disclosure of all financial operations, complies with prevailing federal, state, and local statutes and regulations, and conforms to generally accepted accounting principles. Accounting records for general government operations are maintained on a modified accrual basis, with revenues recorded when measurable and available and expenditures recorded when the services of goods are received, and liabilities incurred. The Village produces an Annual Financial Report (AFR) in accordance with generally accepted accounting practices as outlined by the Governmental Accounting Standards Board. An independent audit is performed annually and presented to the Village Board.



### ***Revenue Policies***

The Village reviews user fees and charges periodically taking into consideration the operating, direct, indirect, and capital costs market rates, and charges levied by other municipalities of similar size of providing the service. The Village takes all necessary measures in pursuing all revenues due for services provided. This policy will hold true for revenues generated in operating, enterprise, and special revenue funds.

### ***Expenditure Policies***

The Village maintains a level of expenditure that will provide for the public well-being and safety of the residents of the community. The annual operating budget includes the capital projects identified in the Five-Year Capital Improvement Program. A performance-based employee compensation package consistent with comparable communities is maintained to recruit and retain qualified employees.

### ***Signature Policy***

All checks, drafts or other withdrawals orders issued against the funds of the Village may be signed by any two of the following: Mayor, Village Administrator, Finance Director, or Village Clerk.

### ***Investment Policy***

The Finance Director (Treasurer) shall attempt to obtain the highest yield, provided that all investments meet the criteria established for safety and liquidity. The investment policies and practices of the Finance Director (Treasurer) for the Village of Antioch are based upon Federal, State, and Local law and prudent money management. The primary goals of these policies are:

1. To assure compliance with all Federal, State and Local laws governing the investment of monies under the control of the Finance Director (Treasurer),
2. To protect the principal monies entrusted to this Office, and
3. To generate the maximum amount of investment income within the parameters of this Investment Policy and the guidelines for suitable investments.

### ***Debt Management Policy***

The Village follows a policy of full disclosure on every financial report and bond prospectus. General obligation debt will not be used for enterprise activities without a designated retiring revenue source. Illinois Compiled Statutes provides that the Village indebtedness should not exceed 8.625% of the value of the taxable property. Long-term borrowing will be limited to capital improvements or one-time obligations that cannot be financed from current revenues or reserves. The useful life of these capital improvements will equal or exceed the term of the debt. Full analysis of the future operating and maintenance costs associated with the project shall be prepared as part of the debt financing proposal.

### ***Fund Balance Reserve Policy***

To maintain the Village's credit rating, meet seasonal cash flow shortfalls, provide for unexpected contingencies, and continue to provide Village services, the Village established an unrestricted reserve balance in the Village's General and Enterprise Funds. The Fund Balance Reserve will be used for unanticipated reductions in state, development, or other anticipated revenues as well as emergency and contingency expenditure needs. The Fund Balance Reserve shall maintain a balance of 25 % of the ensuing fiscal year's budgeted operating expenditure amount.

### ***Balanced Budget***

The Village's policy is to operate under a balanced budget. A balanced budget is attained when revenues plus other financing sources are more than or equal to expenditures plus other financing uses. However, when budgeted expenditures exceed anticipated revenues, fund balance is added to the revenues to cover those expenditures or deficit. The resulting equation is revenues + other financing sources + fund balance = expenditures + other financing uses. Fund balance is the excess of assets over liabilities.

### ***Fixed Asset Policy***

The purpose of this fixed asset policy is to provide control and accountability over fixed assets. The Village's fixed asset policy is established to safeguard Village assets and to ensure compliance with GASB34 for governmental financial reporting. Specifically, the GASB Statement No. 34 states that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense.

### ***Purchasing Policy and Procedures***

The policy provides procedures for soliciting, processing, awarding, and rejecting bids, proposals, quotations, and change orders in a competitive unbiased manner, with application to all Village purchases.

### ***Pension and Retirement Benefits***

The village shall levy 100% of the annual actuarially determined contribution.





## ***Budgetary Basis of Accounting***

The basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The basis of budgeting is the same as the basis of accounting. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Annual appropriations are adopted for the general, special revenue, debt service, capital projects, enterprise, and pension trust funds. All annual appropriations lapse at fiscal year-end.

The modified accrual basis is used for the general, special revenue, debt service, and capital projects funds and the accrual basis of accounting is utilized for the enterprise and pension trust funds.

### ***Budget Process***

The governing body of each municipality of the State of Illinois, coming within the provisions of this Act, shall, within or before the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance, by which ordinance the governing body may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of such municipality, and in such annual budget and appropriation ordinance shall specify the objects and purposes for which such appropriations are made, and the amount appropriated for each object or purpose. The municipality may pass a continuing annual budget ordinance. The municipality may expend funds during the first quarter of the fiscal year before the municipality has adopted the combined annual budget and appropriation ordinance.

The Village of Antioch is governed by the Municipal Budget Appropriation Act defined under in the Illinois Compiled Statutes. The budget estimates for both revenues and expenditures / expenses for the fiscal year provide the level of control at the fund level and provide the spending limits for the fiscal year set by the Operating Budget. Expenditures are not to exceed the legal level set by the Appropriation Ordinance.

All departments of the Village submit requests for budgets to the Village Administrator so that a budget may be prepared. The budget is prepared by function and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the Mayor and Board of Trustees for review. The Mayor and Board of Trustees hold public hearings and may add to, subtract from, or change budgeted amounts, but may not change the form of the budget. The Administrator is authorized to transfer budgeted amounts between departments within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Mayor and Board of Trustees. Expenditures may not legally exceed budgeted appropriations at the fund level. Furthermore, traditionally no budgetary amendments are made during the year.



## *Budget Calendar*

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<b>OCTOBER</b>	<b>Finance provides current revenue and expense reports to departments</b> <b>Finance provides new fiscal year budget templates</b>
<b>NOVEMBER</b>	<b>Director of Finance distributes spreadsheets to departments for current year end projections.</b>
<b>DECEMBER</b>	<b>New year budget opens for processing entries.</b> <b>Department Heads submit first budget drafts.</b>
<b>JANUARY</b>	<b>Budget meetings with Village Administrator, Assistant Village Administrator and Finance Director.</b> <b>Changes are updated and first draft is submitted to Village Administrator</b>
<b>FEBRUARY</b>	<b>Present first Proposed Draft Budget to Village Board</b> <b>Address Village Board recommendations and Changes.</b> <b>Capital Project discussions continue at staff level.</b>
<b>MARCH</b>	<b>Present second Proposed Draft Budget to Village Board.</b> <b>Present Capital items to Village Board.</b>
<b>APRIL</b>	<b>Present proposed Draft Budget and Capital Plan for Approval.</b>



## *Fund Descriptions*

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### *Fund Types*

The Village of Antioch, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All Village funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental fund financial statements focus on near term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

The Village maintains one type of proprietary fund, an enterprise fund. Enterprise funds are used to report business type activities in financial statements. The waterworks and sewerage fund is a major proprietary fund.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Examples are the Police Pension Fund, Developers' Escrow Fund, and Special Service Area funds.

The Village maintains a cash and investment pool that is available for use by all funds except the fiduciary funds. Investments are held separately by several of the Village's funds.

Financial statements for these funds are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).





### ***General Operating Fund***

**Fund 100 - General Operating** accounts for all financial resources that are not restricted to their use or required to be accounted for in another fund. These resources include property taxes, income taxes, sales and use tax, business license fees, building permits, interest on investments, fines and forfeitures, charges for services, and other miscellaneous revenues. General Operating Fund resources are used to finance the general governmental operations of the Village.

**Fund 101 - Depot Parking** accounts for revenue and expenditures related to the train depot commuter parking lot.

**Fund 129 - Public Safety** accounts for DUI and Prisoner Review Agency funds forwarded from the Circuit Court, as well as donations to the Explorers account.

### ***Special Revenue Funds***

Special revenue funds are used to account for revenue derived from specific taxes or other earmarked revenue sources.

**Fund 229 - Drug Seizure** accounts for funds collected from drug seizures. The seized dollars are turned over to the state. The state awards a share to the Village for the purchase of equipment utilized for drug enforcement purposes.

**Fund 247- Motor Fuel Tax (MFT)** accounts for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation.

**Fund 272 - Tax Increment Financing (TIF) – Route 83** accounts for costs associated with economic development activities of the “Boylan” TIF District. Financing is provided primarily from the growth in property tax revenues --- the tax increment.

**Fund 279 - Tax Increment Financing (TIF) – Corporate Center** accounts for costs associated with economic development activities of the TIF district. Financing is provided primarily from the growth in property tax revenues --- the tax increment.

**Fund 282 - East Business District** accounts for a 1% retail and service occupation tax.

**Fund 284 - Central Business District** accounts for a 1% retail and service occupation tax.

### ***Capital Projects Funds***

**Fund 300 - Capital Projects** is used to account for capital projects, capital improvements and equipment not accounted for in other funds. The projects include, but are not limited to, improvements to public buildings, the paving of Village streets and the improvement and development of recreation facilities.

**Fund 301 – Equipment Replacement** is used to fund the cost of replacing vehicles and equipment as an alternative to obtaining loans that would increase the debt to the village.

**Fund 350 - American Rescue Plan Act (ARPA)** funds are from the federal stimulus bill used to aid public health and economic recovery from the COVID-19 pandemic.

**Fund 361 - Park Acquisition** is used to account for the collection and use of park impact fees assessed to new developments within the Village boundaries.

### ***Debt Service Fund***

**Fund 400 - General Obligation Debt** accounts for the principal and interest payments on the Village's general long-term debt obligations.

### ***Enterprise Fund***

**Fund 800 - Waterworks and Sewerage** is used to account for the provision of water services and wastewater treatment services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation and maintenance, financing and related debt service and billing and collection.

## **3 Types of Fund Categories (under GASB)**



**1) Governmental funds** → Accounts for activities that have been completed by the government.

**2) Proprietary funds** → Accounts for business-like activities that have been conducted by the government.

**3) Fiduciary funds** → Accounts for assets held in a trustee capacity and can generally not be used to support government's own programs.

### ***Trust and Agency Funds***

### Pension Trust Funds

**Fund 900 - Police Pension** is used to account for the accumulation of resources to be used for disability and retirement annuity payments to employees covered by the plan. Financing is provided by employee contributions, the Village's contribution, and investment income.

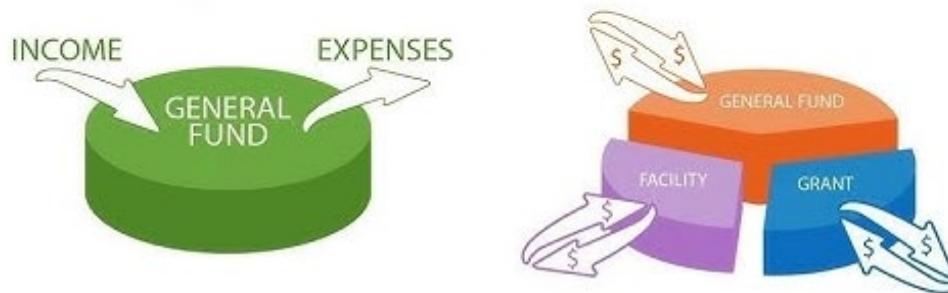
### Agency Funds

**Fund 924 - Escrow Deposit** is used to account for the collection and use of the escrow activity.

**Fund 953 - Special Service Areas #1 and #2** account for the collection of property taxes within Special Service Areas #1 and #2 and payments of related special service area debt.

## FUND ACCOUNTING PRINCIPLES

### General Accounting *VS* Fund Accounting



### *Fund/Department Matrix*

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<b>Fund/Department Relationship</b>	<b>Elected Officials</b>	<b>Administration</b>	<b>Finance</b>	<b>Parks &amp; Recreation</b>	<b>Community Development</b>	<b>Police</b>	<b>Public Works</b>
<b>General Fund</b>							
100 General Operating							
101 Depot							
129 Public Safety							
<b>Special Revenue Funds</b>							
229 Drug Seizure							
247 Motor Fuel tax							
272 Corporate Center TIF							
279 Route 83 Redevelopment TIF							
282 East Business District							
284 Central Business District							
<b>Capital Funds</b>							
300 Capital							
301 Equipment Replacement Fund							
350 American Rescue Plan Act(ARPA)							
361 Park Acquisition							
<b>Debt Service</b>							
400 Debt Service							
<b>Enterprise Fund</b>							
800 Water & Sewer							
<b>Fiduciary Funds</b>							
900 Police Pension							
<b>Special Service Areas</b>							
953 SSA #1 & 2							

### 3 Year History by Major Classifications

	GENERAL FUND			SPECIAL REVENUE FUNDS			CAPITAL FUNDS			DEBT SERVICE FUND		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Actual	Projected	Budget	Actual	Projected	Budget	Actual	Budget	Budget	Actual	Projected	Budget
<b>Revenues</b>												
Property Taxes	3,762,764	4,035,504	4,320,360	2,062,604	2,100,000	2,151,000	0	0	0	0	0	0
Other Taxes	828,802	743,400	748,000	2,044,013	2,035,000	2,100,000	0	0	0	0	0	0
Utility Taxes	1,099,762	1,025,000	910,000	0	0	0	0	0	0	0	0	0
Intergovernmental	7,994,063	7,902,000	8,251,000	594,252	620,000	627,000	0	0	0	0	0	0
Licenses & Permits	368,904	258,200	269,000	0	0	0	0	0	0	0	0	0
Fees for Services	1,247,010	985,318	990,190	0	0	0	0	0	0	0	0	0
Fines, Forfeit, Spec Assts	83,505	59,000	54,100	0	0	0	71,865	57,000	2,000	0	0	0
Grants	614,592	2,144,688	0	158,499	0	0	0	600,000	0	0	0	0
Other Income	802,965	794,676	887,962	0	0	0	0	1,900,000	0	0	0	0
Investment Income	141,016	45,000	100,000	1,932	550	0	0	0	0	545,131	0	0
<b>Total Revenues</b>	<b>16,943,382</b>	<b>17,992,786</b>	<b>16,530,612</b>	<b>4,861,300</b>	<b>4,755,550</b>	<b>4,878,000</b>	<b>71,865</b>	<b>2,557,000</b>	<b>2,000</b>	<b>545,131</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>												
Personnel Costs	6,325,123	6,827,563	7,006,652	537	0	0	0	0	0	0	0	0
Employee Benefits	3,824,272	4,063,724	4,335,495	-481	0	0	0	0	0	0	0	0
Contractual Services	2,628,884	2,863,768	3,096,567	1,535,220	1,322,750	1,931,200	496,302	1,102,250	14,108,000	86	0	3,000
Miscellaneous	111,876	50,000	75,788	127,701	0	10,800	28,191	0	0	766,848	0	0
Supplies & Materials	478,603	556,626	471,992	88	0	0	0	0	0	0	0	0
Controlled Assets	142,990	243,440	248,689	0	0	0	49,116	10,000	15,000	0	0	0
Capital Outlay	0	0	0	853,640	700,000	627,000	2,758,093	11,925,000	2,882,294	0	0	0
Equip Leases	0	0	0	0	0	0	97,386	0	126,224	0	0	0
Debt Service	0	0	0	690,000	778,150	360,000	356,674	587,514	334,378	399,685	1,629,225	1,568,600
<b>Total Expenses</b>	<b>13,511,748</b>	<b>14,605,121</b>	<b>15,235,183</b>	<b>3,206,705</b>	<b>2,800,900</b>	<b>2,929,000</b>	<b>3,785,761</b>	<b>13,624,764</b>	<b>17,465,896</b>	<b>1,166,619</b>	<b>1,629,225</b>	<b>1,571,600</b>
Excess of Revenue Over (Under) Expenses	3,431,634	3,387,665	1,295,429	1,654,595	1,954,650	1,949,000	-3,713,896	-11,067,764	-17,463,896	0	-1,629,225	-1,571,600
<b>Other Financing Sources (Uses)</b>												
Debt Issuance	0	0	0	0	0	0	0	0	0	22,213,629	0	0
Use of Fund Balance	0	27,000	612,712	0	65,000	0	0	0	2,129,000	0	6,500,000	14,003,000
Transfers In	0	0	0	1,100	0	256,693	4,366,313	11,094,688	17,327,619	399,685	1,629,225	1,568,600
Transfers Out	-1,184,688	-3,394,688	-1,705,312	-399,685	-1,783,225	-1,568,600	0	0	-1,929,000	-2,823,713	-6,500,000	-14,000,000
<b>Total</b>	<b>-1,184,688</b>	<b>-3,367,688</b>	<b>-1,092,600</b>	<b>-398,585</b>	<b>-1,718,225</b>	<b>-1,311,907</b>	<b>4,366,313</b>	<b>11,094,688</b>	<b>17,527,619</b>	<b>19,789,601</b>	<b>1,629,225</b>	<b>1,571,600</b>
<b>Beginning Fund Balance</b>	<b>7,751,274</b>	<b>9,998,220</b>	<b>10,018,198</b>	<b>4,558,170</b>	<b>5,814,180</b>	<b>6,050,605</b>	<b>2,524,295</b>	<b>3,176,712</b>	<b>3,203,636</b>	<b>0</b>	<b>19,168,112</b>	<b>19,168,112</b>
<b>Ending Fund Balance</b>	<b>9,998,220</b>	<b>10,018,197</b>	<b>10,221,027</b>	<b>5,814,180</b>	<b>6,050,605</b>	<b>6,687,698</b>	<b>3,176,712</b>	<b>3,203,636</b>	<b>3,267,359</b>	<b>19,789,601</b>	<b>19,168,112</b>	<b>19,168,112</b>



### 3 Year History by Major Classifications continued

	ENTERPRISE FUND			FIDUCIARY FUNDS			TOTAL FUNDS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Actual	Projected	Budget	Actual	Projected	Budget	Actual	Projected	Budget
<b>Revenues</b>									
Property Taxes	0	0	0	4,304,831	4,258,630	4,234,796	10,130,199	10,394,134	10,706,156
Other Taxes	0	0	0	0	0	0	2,872,815	2,778,400	2,848,000
Utility Taxes	0	0	0	0	0	0	1,099,762	1,025,000	910,000
Intergovernmental	0	0	0	0	0	0	8,588,315	8,522,000	8,878,000
Licenses & Permits	0	0	0	0	0	0	368,904	258,200	269,000
Fees for Services	4,979,988	5,140,698	4,393,847	0	0	0	6,226,997	6,126,016	5,384,037
Fines, Forfeit, Spec Assts	404	400	0	0	0	0	155,774	116,400	56,100
Grants	0	600,000	0	0	0	0	773,090	3,344,688	0
Other Income	36,169	11,500	15,200	1,288,511	300,000	1,600,000	2,127,645	3,006,176	2,503,162
Investment Income	161,595	60,000	150,000	-553,495	0	400,000	-248,952	105,550	650,000
<b>Total Revenues</b>	<b>5,178,156</b>	<b>5,812,598</b>	<b>4,559,047</b>	<b>5,039,847</b>	<b>4,558,630</b>	<b>6,234,796</b>	<b>32,094,550</b>	<b>35,676,564</b>	<b>32,204,455</b>
<b>Expenses</b>									
Personnel Costs	613,584	655,580	670,339	0			6,939,245	7,483,143	7,676,991
Employee Benefits	170,769	181,758	217,913	1,709,967	1,839,000	1,875,000	5,704,526	6,084,482	6,428,408
Contractual Services	1,744,233	2,123,914	2,009,631	100,007	113,000	95,000	6,504,646	7,525,682	21,243,398
Miscellaneous	0	0	0	2,983	2,000	2,000	270,752	52,000	88,588
Supplies & Materials	245,094	197,650	208,313	0	0	0	723,785	754,276	680,305
Controlled Assets	37,484	36,000	103,000	0	0	0	229,589	289,440	366,689
Capital Outlay	24,695	2,454,000	241,700	0	0	0	3,636,428	15,079,000	3,750,994
Equip Leases	0	0	4,529	0	0	0	97,386	0	130,753
Debt Service	24,695	1,043,617	999,709	1,958,060	1,987,440	2,011,000	3,029,430	6,025,946	5,273,687
<b>Total Expenses</b>	<b>2,860,554</b>	<b>6,692,519</b>	<b>4,455,134</b>	<b>3,771,017</b>	<b>3,941,440</b>	<b>3,983,000</b>	<b>27,135,786</b>	<b>43,293,969</b>	<b>45,639,813</b>
Excess of Revenue Over (Under) Expenses	2,317,601	-879,921	103,913	1,268,830	617,190	2,251,796	4,958,764	-7,617,405	-13,435,358
<b>Other Financing Sources (Uses)</b>									
Debt Issuance	0	0	0	0	0	0	0	0	0
Use of Fund Balance	0	350,000	0	0	0	0	0	6,942,000	16,744,712
Transfers In	0	654,000	0	0	400,000	0	4,767,098	13,777,913	19,152,912
Transfers Out	-1,100	0	0	0	0	0	-4,409,186	-11,677,913	(19,202,912)
<b>Total</b>	<b>-1,100</b>	<b>1,004,000</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>357,912</b>	<b>9,042,000</b>	<b>16,694,712</b>
<b>Beginning Fund Balance</b>	<b>32,827,375</b>	<b>35,143,876</b>	<b>35,267,955</b>	<b>14,611,237</b>	<b>15,880,067</b>	<b>16,897,257</b>	<b>62,220,768</b>	<b>67,537,444</b>	<b>68,962,039</b>
<b>Ending Fund Balance</b>	<b>35,143,876</b>	<b>35,267,955</b>	<b>35,371,868</b>	<b>15,880,067</b>	<b>16,897,257</b>	<b>19,149,053</b>	<b>67,537,444</b>	<b>68,962,039</b>	<b>72,221,393</b>

## **FISCAL 2025 BUDGET**

All funds are balanced. Per the Fiscal Policies Manual, fund balance was used to balance funds where expenses were greater than the projected revenues.

### **FY 2025 Revenues and Expenses By Fund**

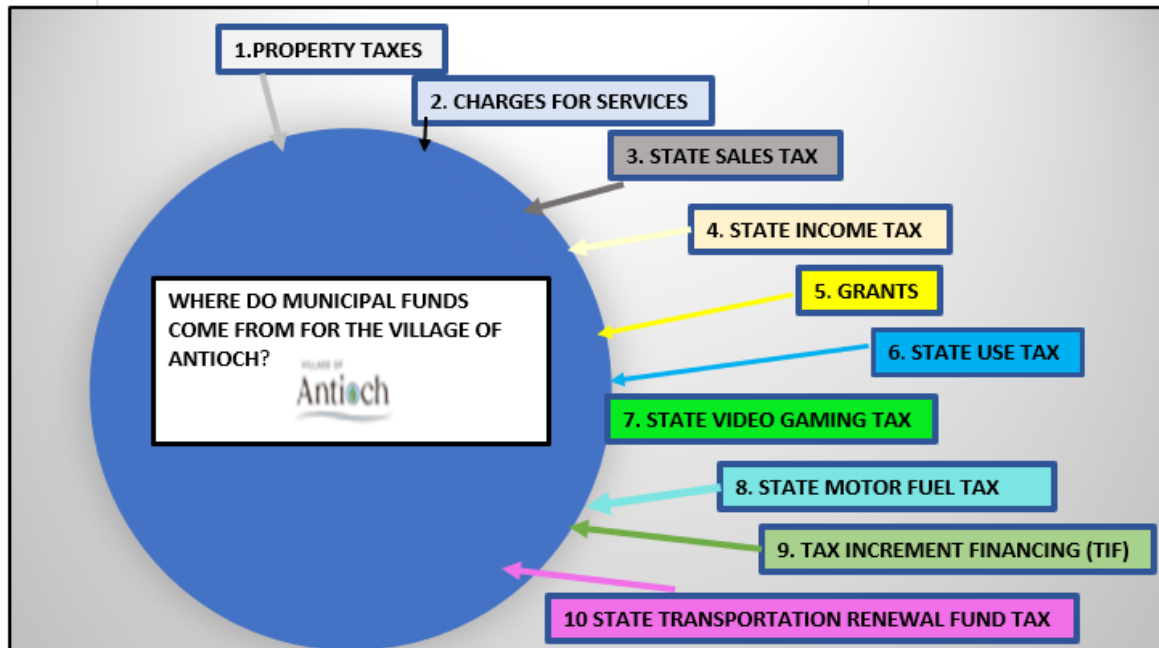
<b>Fund No</b>	<b>Fund Description</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Surplus</b>
100	General Fund	\$17,125,322	\$16,926,120	\$199,202
101	Depot Parking	\$14,400	\$14,375	\$25
129	Public Safety	\$3,600	\$0	\$3,600
229	Drug Seizure	\$0	\$0	\$0
247	Motor Fuel Tax	\$627,000	\$627,000	\$0
272	TIF - Boylan	\$100,000	\$1,000	\$99,000
279	TIF-Corporate Center	\$2,051,000	\$2,051,000	\$0
282	East Business District	\$1,150,000	\$1,150,000	\$0
284	Central Business District	\$1,206,693	\$668,600	\$538,093
300	Capital Projects	\$17,502,619	\$17,465,895	\$36,724
301	Equipment Replacement	\$25,000	\$0	\$25,000
350	American Rescue Plan- ARPA	\$1,929,000	\$1,929,000	\$0
361	Park Infrastructure	\$2,000	\$0	\$2,000
400	Debt Service	\$15,571,600	\$15,571,600	\$0
800	Water & Sewer	\$4,559,046	\$4,455,134	\$103,912
<b>Operating Funds</b>		<b>\$61,867,280</b>	<b>\$60,859,724</b>	<b>\$1,007,556</b>
900	Police Pension	\$4,188,796	\$1,937,000	\$2,251,796
953	SSA 1 and 2 Agency	\$2,046,000	\$2,046,000	\$0
<b>Trust Funds</b>		<b>\$6,234,796</b>	<b>\$3,983,000</b>	<b>\$2,251,796</b>



FY 2024-2025 Revenue & Expenses by Major Classifications

	Operating	Depot Parking	Public Safety	Drug Seizure	MFT	TIF-Rte 83	TIF- CC	East Bus District	Central Bus District	Capital	Equipment Replacement	ARPA	Park Infra	Debt Service	Water & Sewer	Police Pension	SSA 1 & 2	Total
<b>Revenues</b>																		
Property Taxes	4,320,360	0	0	0	0	100,000	2,051,000	0	0	0	0	0	0	0	0	2,188,796	2,046,000	10,706,156
Other Taxes	748,000	0	0	0	0	0	0	1,150,000	950,000	0	0	0	0	0	0	0	0	2,848,000
Utility Taxes	910,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	910,000
Intergovernmental Revenue	831,000	0	0	0	627,000	0	0	0	0	0	0	0	0	0	0	0	0	1,458,000
Income Tax	2,370,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,370,000
Sales Tax	5,050,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,050,000
Licenses & Permits	269,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	269,000
Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees for Services	983,190	7,000	0	0	0	0	0	0	0	0	0	0	0	0	4,393,847	0	0	5,384,037
Fines, Forfeit, Spec Asmt	51,100	0	3,000	0	0	0	0	0	0	0	0	0	2,000	0	0	0	0	56,100
Other Income	987,362	0	600	0	0	0	0	0	0	0	0	0	0	0	165,200	2,000,000	0	3,153,162
<b>Total Revenues</b>	<b>16,520,012</b>	<b>7,000</b>	<b>3,600</b>	<b>0</b>	<b>627,000</b>	<b>100,000</b>	<b>2,051,000</b>	<b>1,150,000</b>	<b>950,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>4,559,047</b>	<b>4,188,796</b>	<b>2,046,000</b>	<b>32,204,455</b>
<b>Expenses</b>																		
Personnel Costs	7,006,652	0	0	0	0	0	0	0	0	0	0	0	0	0	670,339	0	0	7,676,991
Employee Benefits	4,335,495	0	0	0	0	0	0	0	0	0	0	0	0	0	217,913	1,875,000	0	6,428,408
Contractual Services	3,082,192	14,375	0	0	0	1,000	1,680,200	0	250,000	14,108,000	0	0	0	3,000	2,009,631	60,000	35,000	21,243,398
Debt Service	0	0	0	0	0	0	360,000	0	0	334,378	0	0	0	1,568,600	999,709	0	2,011,000	5,273,687
Miscellaneous	125,788	0	0	0	0	0	10,800	0	0	0	0	0	0	0	0	2,000	0	138,588
Supplies & Materials	471,992	0	0	0	0	0	0	0	0	0	0	0	0	0	208,313	0	0	680,305
Equipment Leases	0	0	0	0	0	0	0	0	0	126,224	0	0	0	0	4,529	0	0	130,753
Controlled Assets	248,689	0	0	0	0	0	0	0	0	15,000	0	0	0	0	103,000	0	0	366,689
Capital Outlay	0	0	0	0	627,000	0	0	0	0	2,882,294	0	0	0	0	241,700	0	0	3,750,994
Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>15,270,808</b>	<b>14,375</b>	<b>0</b>	<b>0</b>	<b>627,000</b>	<b>1,000</b>	<b>2,051,000</b>	<b>0</b>	<b>250,000</b>	<b>17,465,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,571,600</b>	<b>4,455,134</b>	<b>1,937,000</b>	<b>2,046,000</b>	<b>45,689,813</b>
Excess of Revenue Over (Under) Expenses	1,249,204	-7,375	3,600	0	0	99,000	0	1,150,000	700,000	-17,465,896	0	0	2,000	0	103,913	2,251,796	0	-13,485,358
<b>Other Financing Sources (Uses)</b>																		
Use of Fund Balance	605,312	7,400	0	0	0	0	0	0	0	2,000,000	0	0	0	14,003,000	0	0	0	16,615,712
Transfers In	0	0	0	0	0	0	0	0	256,693	15,502,619	25,000	1,929,000	0	1,568,600	0	0	0	19,281,912
Transfers Out	1,655,312	0	0	0	0	0	0	1,150,000	418,600	0	0	1,929,000	0	14,000,000	0	0	0	19,152,912
<b>Total Other Financing/Sources</b>	<b>2,260,624</b>	<b>7,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,150,000</b>	<b>675,293</b>	<b>17,502,619</b>	<b>25,000</b>	<b>3,858,000</b>	<b>0</b>	<b>0</b>	<b>103,913</b>	<b>2,251,796</b>	<b>0</b>	<b>3,259,354</b>

## DEFINITIONS: Village of Antioch 10 Major Sources of Revenues



### 1. PROPERTY TAXES:

The Village of Antioch levies property taxes to help fund expenses in the following areas: mandatory police pension contribution, IMRF pension, liability, and worker's compensation (tort), social security, and general purposes/corporate.

Lake County mails invoices in June/July and September/October to all property owners. The Village sets the amount of property taxes levied in December for the preceding year.

### 2. CHARGES FOR SERVICES:

Water and Sewer utility charges account for water and sewer services provided as well as the retail sale of water. Users are billed based on water consumption for both water and sewer services.

### 3. STATE SALES TAX:

The State of Illinois imposes a 6.25% sales tax, 1% of which is distributed to municipalities on a point-of-sale basis. Businesses remit collected sales taxes to the State either on a monthly or quarterly basis depending on the amount of sales a business generates.

### 4. STATE INCOME TAX:



The State of Illinois collects personal and corporate income tax and places a portion of those receipts into a fund called the Local Government Distributive Fund (LGDF). The State then remits a portion to municipalities on a per-capita basis.

#### **5. GRANTS:**

In Fiscal Years 2022 and 2023, the Village of Antioch received \$1,928,999 from American Rescue Plan Act funding. Funds will be expended in Fiscal Year 2025.

#### **6. STATE USE TAX:**

The State of Illinois imposes a tax on any item of tangible property that is purchased anywhere at retail and used in Illinois. The State's use tax rate is 6.25% on purchases of general merchandise while qualifying food, drugs and medical appliances are taxed at 1%. The user of the tangible property pays the tax to vendors who make the retail sale or sometimes directly to the State. For all other use tax collected, the State disburses to municipalities on a per-capita basis.

#### **7. STATE VIDEO GAMING TAX:**

The State receives 30% of the Net Terminal Income (NTI) generated from each licensed Video Gaming Tax (VGT) (of that, 5% goes to the local municipality). Of the remaining 66% of NTI, a company called Light & Wonder receives 0.8513% as compensation for maintaining the Central Communications System [CCS], which all VGTs connect to.

The Village licenses video gaming establishments and devices (terminals) within the Village's limits. The State collects a video gaming tax based on the Net Terminal Income of each device and remits a portion to the local municipality. The municipality receives a 5% tax on the Net Terminal Income of each device.

#### **8. STATE MOTOR FUEL TAXES:**

As of July 1, 2024 the State of Illinois' motor fuel taxes are 47 cents per gallon of fuel sold. This is in addition to the State's Transportation Renewal Fund tax collected per gallon. After covering various state costs, 45.6% of the non-TRF MFT revenue is allocated to the state, and 54.4% is distributed by the Illinois Department of Transportation as follows:

- a. 49.1% to municipalities on a per capita basis
- b. 16.74% to Cook County
- c. 18.27% to all other counties in proportion to motor vehicle registration fees collected
- d. 15.89% to road districts and townships in proportion to the total mileage of roads in the state

**9. TAX INCREMENT FINANCING (TIF):**

Tax Increment Financing (TIF) is a program that allocates future increases in property taxes from a designated area, or TIF district, to pay for improvements within that area. The increment in property tax revenue expected from the Village's TIFs reflects an increase over the prior year due to a rise in the overall property EAV within the TIF.

**10. STATE TRANSPORTATION RENEWAL FUND TAX**

The State of Illinois imposes an additional motor fuel tax per gallon of fuel sold and it is accounted for by the State in the Transportation Renewal Fund. The per gallon tax started at 47 cents effective July 1, 2024, and the current CPI adjustment is suspended. Approximately 16% of this total collected tax by the State is distributed to municipalities while the remaining amounts go toward State, Counties and Townships.

The Motor Fuel Tax (MFT) law was amended via legislation effective July 1, 2019 (SB1939):

- Created the Transportation Renewal Fund (TRF) as a part of the REBUILD ILLINOIS capital plan for the increase
- Increased the MFT and diesel differential
- Initiated future indexing of full MFT rate to Consumer Price Index (CPI)
- As a result of SB1939, Local Public Agencies (LPA)s will receive two allotments each month, one from the Motor Fuel Tax Fund and the other from the Transportation Renewal Fund
- Both allotments shall be administered in accordance with MFT standards, policies, and procedures
- Although LPAs will receive two separate distributions, the distributions should be combined in their MFT account for accounting purposes Highway Commissioner Voluntary

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***Major Revenue Sources***



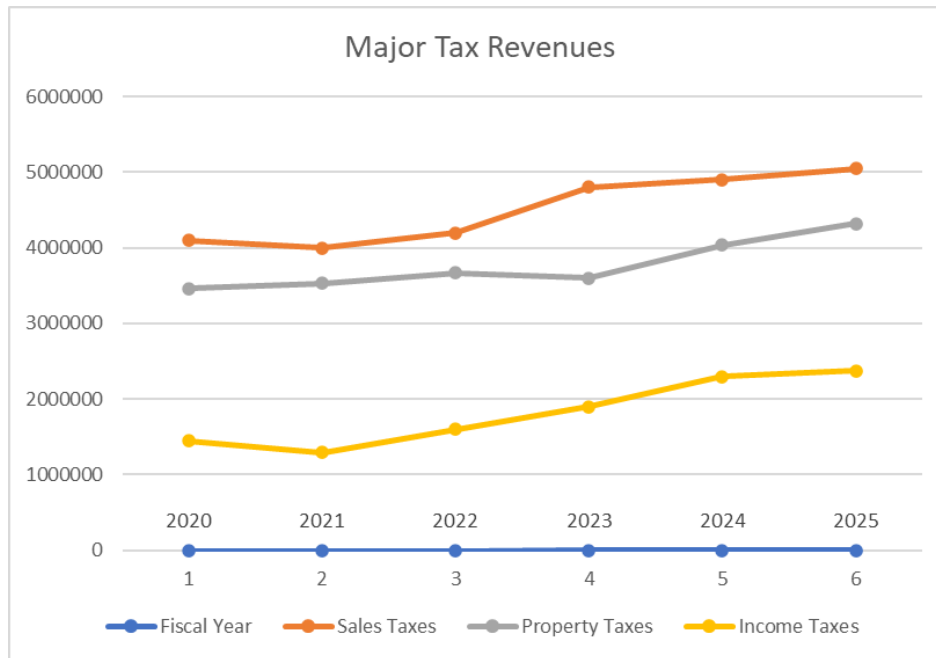
## General Fund

Total Operating Fund revenues are projected at \$17.1 million. Taxes represent about 74% of all revenues. Licenses, permits, and user fees generate 26% of additional revenue. The chart below shows the type and amounts collected for each type of tax.

Type	Amount	Taxing Body	Notes
<b>Sales Taxes</b>	\$ 5,050,000	State	-Tax rate 8% - Taxes Distributed as follows. -State 6.25%. -Business Districts 1%. -Regional Transportation Authority 0.75%.
<b>Property Taxes</b>	\$ 4,320,360	Antioch	Approximately 11% of a resident's tax bill.
<b>State Income Tax</b>	\$ 2,370,000	State	The state taxes 4.95% on individuals and 7% for corporations. The Village receives 8% of the amount collected, minus refunds.
<b>Motor Fuel Tax</b>	\$ 627,000	State	Motor fuel tax of 47 cents per gallon sold.
<b>Tax Increment Financing</b>	\$ 2,151,000	Antioch	Allocates future increases in property taxes from a designated area, or TIF district. Village of Antioch has two TIF districts.
<b>Business District</b>	\$ 2,100,000	Antioch	Business District Retailers' Occupation and Service Occupation Tax on sales of general merchandise within the business district imposed by ordinance.
<b>Utility Taxes</b>	\$ 910,000	Antioch	Telecommunications 6% of gross charges. Natural gas 5% of gross receipts. Electricity tiered rate, ranging from 0.30 cents to 0.61 cents per kilowatt hour.
<b>State Use Tax</b>	\$ 560,000	State	For out of state retail purchases - Rate is 6.25% Village receives 100% on food, drugs, and medical appliances and 20% for general merchandise.
<b>Video Gaming Tax</b>	\$ 450,000	State	30% on net income. Village receives 1/6.
<b>Township Rd &amp; Bridge Re Tax</b>	\$ 125,000	Township	Levied by the Township & shared with the Village.
<b>Vehicle Tax</b>	\$ 92,000	Antioch	Local tax \$10 per vehicle annually.
<b>Hotel Motel Tax</b>	\$ 60,000	Antioch	5% of room rental rate.
<b>Cannabis Tax</b>	\$ 21,000	State	8% of monies after State administrative costs.
<b>Local Cannabis Tax</b>	\$ 125,000	Antioch	3% Municipal Cannabis Retailers Occupation Tax
<b>Personal Property Replacement Tax</b>	\$ 120,000	State	Collected by the state to replace money that was lost when local government units lost the ability to impose this tax.
<b>State Rental Car Tax</b>	\$ 11,000	State	0.01%.
<b>Township Replacement Tax</b>	\$ 14,000	Township	% of Township's PPRT.
<b>Charitable &amp; Jar Games Tax</b>	\$ 1,000	State	Tax is 3%. Village receives 1/3 of receipts.
<b>Total</b>	\$ 19,107,360		

### Major Tax Revenues

The Village's major revenues are sales, property and income taxes which represent 76% of the total operating fund revenue. The chart below shows how these taxes have performed over the last 6 years.



**Sales Taxes** represent 29.4% of total revenues. Antioch's steady sales tax revenue position is attributed to a good local economy and the new commercial construction on Route 173. The chart depicts monthly sales tax trends for the last 6 fiscal years. The increase is attributed to development along the Route 173 commercial corridor. It is expected that the sales tax will increase with additional planned development in the coming years.

**Property Taxes** are the second major source of revenue for the Village and represent 25.2% of General Operating Fund revenue. Taxes have increased modestly over the last 6 years.

**Income Taxes**, the third highest revenue source for the Village, are state shared taxes that are distributed on a per capita basis and are based on the average income statewide. As a non-home rule community, the Village cannot impose a local income tax and so depends solely on state shared income tax. Revenues are projected at \$2.37 million and represent 13.8% of total revenues. Taxes have remained relatively flat over the last 6 years with a notable recent rise.



Antioch property owners pay property taxes to multiple entities including the Village of Antioch. The Equalized Assessed Valuation (EAV) is used as the basis for levying property taxes. Property tax rates are a function of the equalized assessed valuation (EAV) of properties assessed by Lake County. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

### ***Total Village Equalized Assessed Values***

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Railroad	Total
2011	294,554,345	571,863	55,846,289	10,431,310	615,684	362,019,491
2012	274,780,264	662,386	54,279,716	10,186,559	401,671	340,310,596
2013	254,554,595	644,665	51,268,198	9,549,144	415,014	316,431,616
2014	248,951,540	638,009	47,835,214	8,837,672	485,979	306,748,414
2015	245,069,614	603,871	48,326,442	9,477,346	586,079	304,063,352
2016	254,554,595	644,665	51,268,198	9,549,144	415,014	316,431,616
2017	248,951,540	638,009	47,835,214	8,837,672	485,979	306,748,414
2018	245,069,614	603,871	48,326,442	9,477,346	586,079	304,063,352
2019	250,635,009	626,843	48,185,083	9,704,950	647,445	309,799,330
2020	307,851,419	669,138	53,833,541	10,072,312	560,553	372,986,963
2021	321,203,370	782,954	56,160,535	10,187,972	560,553	388,895,384
2022	347,115,839	816,393	63,526,921	10,974,237	514,180	422,947,570
	4%	17%	4%	1%	0%	4%

The chart below shows the actual amount of taxes received from Lake County and the purpose for which they were levied.

### ***Property Taxes Collected 2019-2024***

	2019	2020	2021	2022	2023	2024
Audit	9,756	10,073	9,642	9,772	10,563	10,112
Civil Defense	1,949	2,015	1,981	1,959	2,117	2,334
Corporate	1,226,553	1,236,886	1,027,421	1,105,636	1,166,318	1,483,900
IMRF	121,946	81,278	120,980	122,186	122,672	89,586
Police Pension	1,608,383	1,824,489	2,025,893	2,136,690	2,182,503	2,186,323
Police Protection	205,152	139,480	201,765	77,040	75,200	81,350
Social Security	121,946	125,867	121,020	122,154	122,688	124,469
Tort Judgment & Liability Ins	68,280	34,436	38,524	68,437	73,925	73,069
<b>TOTALS</b>	<b>3,363,963</b>	<b>3,454,522</b>	<b>3,547,225</b>	<b>3,643,874</b>	<b>3,755,987</b>	<b>4,051,143</b>



### Village of Antioch Property Tax Sample Breakdown

Property taxes are levied by several taxing bodies in Lake County. To the left is a sample tax bill based on a home with a fair market value of \$200,000. In this sample tax bill, taxes owed are \$6,677.73. A taxpayer's contribution to the Village for Police protection; parks, pool, and street maintenance; snow plowing; and operating costs to mention a few is \$562.74 or \$46.90 per month. Property Taxes are levied for specific purposes and can only be used for that specific purpose.

SAMPLE TAX BILL			
2023 PROPERTY TAX BILL			
Fair Market Value	\$	200,000.00	
Taxable Assessed Value	\$	66,666.67	
Less Homestead Credit	\$	(6,000.00)	
<b>Taxable Valuation</b>	<b>\$</b>	<b>60,666.67</b>	
Taxing Body	Rate	Tax	
College of Lake County #532	0.294247	\$	178.51
County of Lake	0.492804	\$	298.97
County of Lake Pension	0.093450	\$	56.69
Antioch School District #34	4.324659	\$	2,623.63
Antioch School District #34 Pension	0.135228	\$	82.04
First Fire Prot District of Antioch	0.768064	\$	465.96
First Fire Prot District of Antioch Pension	0.012195	\$	7.40
Forest Preserve	0.159588	\$	96.82
Forest Preserve Pension	0.008373	\$	5.08
Antioch Comm High School District #117	2.900599	\$	1,759.70
Antioch Comm High School District #117 Pension	0.058992	\$	35.79
Antioch Public Library Dist	0.379882	\$	230.46
Antioch Public Library Dist Pension	0.037564	\$	22.79
<b>Village of Antioch</b>	<b>0.396543</b>	<b>\$</b>	<b>240.57</b>
<b>Village of Antioch Pension</b>	<b>0.531050</b>	<b>\$</b>	<b>322.17</b>
Road and Bridge - Antioch	0.288124	\$	174.80
Township of Antioch	0.108114	\$	65.59
Township of Antioch Pension	0.017778	\$	10.79
<b>Total</b>	<b>11.007254</b>	<b>\$</b>	<b>6,677.73</b>

\$562.74

Village of Antioch Taxes Levied		
Taxes by Category	Levy Rates	Tax Amount
Audit	0.002783	\$ 1.69
Civil Defense/ES&DA	0.000557	\$ 0.34
Corporate	0.312442	\$ 189.55
IMRF - Pension	0.014122	\$ 8.57
Police Pension	0.490787	\$ 297.74
Police Protection/System	0.053057	\$ 32.19
PTAB/CE Recapture	0.006915	\$ 4.20
Social Security	0.026141	\$ 15.86
Tort Judgements & Liability Insurance	0.020789	\$ 12.61
<b>Village of Antioch Totals</b>	<b>0.927593</b>	<b>\$ 562.74</b>

## ***Water and Sewer Fund***



The Village maintains one major enterprise fund, the Waterworks and Sewerage Fund, which is used to account for the provision of potable water and wastewater treatment services. Water and sewer fees are used for operating costs, maintenance, capital, and debt service. Fees generate approximately \$4.5 million which is adequate for operational expenses and debt service of \$4.4 million. However, the amount is inadequate for the long-term maintenance of the water and sewer systems. The fund's financial position has improved over the last few years with the passage of new rates in 2013. A detailed study of long-term is needed to determine long-term needs.

Typically, on average, 97% of Water and Sewer Revenue is collected from user fees. Water meter sales, permits, connection and inspection fees account for the remaining 3%.

Fiscal Year	2020	2021	2022	2023	Projected 2024	Budget 2025
<b>Water Fees</b>	1,109,765	1,387,825	1,437,740	1,312,048	1,597,364	1,555,595
<b>Sewer Fees</b>	2,611,153	2,556,029	2,653,332	2,891,087	2,743,334	2,816,364
<b>Other Fees</b>	123,438	304,057	134,035	776,853	800,000	187,088
	<b>3,844,356</b>	<b>4,247,911</b>	<b>4,225,107</b>	<b>4,979,989</b>	<b>5,140,698</b>	<b>4,559,047</b>

## **Major Operating Funds**



Maintaining excellent service to its residents is the priority of the Board of Trustees, management, and employees of the Village of Antioch. Like many other local municipalities, the national economic environment impacts a local community. The two major operating funds are the General Operating and Water and Sewer funds.

**General Operating** fund expenditures (net of transfers) budgeted for 2025 are 22% more than projected 2024 expenditures.

	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Personnel Costs	5,784,105	6,325,123	6,827,563	7,006,652
Employee Benefits	3,750,349	3,824,272	4,063,724	4,335,495
Contractual Services	2,519,449	2,618,754	2,851,368	3,082,192
Debt Service	0	0	0	0
Supplies & Materials	426,568	478,413	556,626	471,992
Miscellaneous	105,113	106,576	50,000	75,788
Controlled Assets	133,603	142,990	223,440	248,689
Capital Outlay	0	0	0	0
Other Financing Uses	3,560	5,300	0	50,000
<b>Total Expenses</b>	<b>12,722,747</b>	<b>13,501,427</b>	<b>14,572,721</b>	<b>15,270,808</b>
Transfers Out	1,800,000	1,184,688	3,394,688	1,655,312
<b>Total Fund</b>	<b>10,922,747</b>	<b>14,686,115</b>	<b>11,178,033</b>	<b>13,615,496</b>

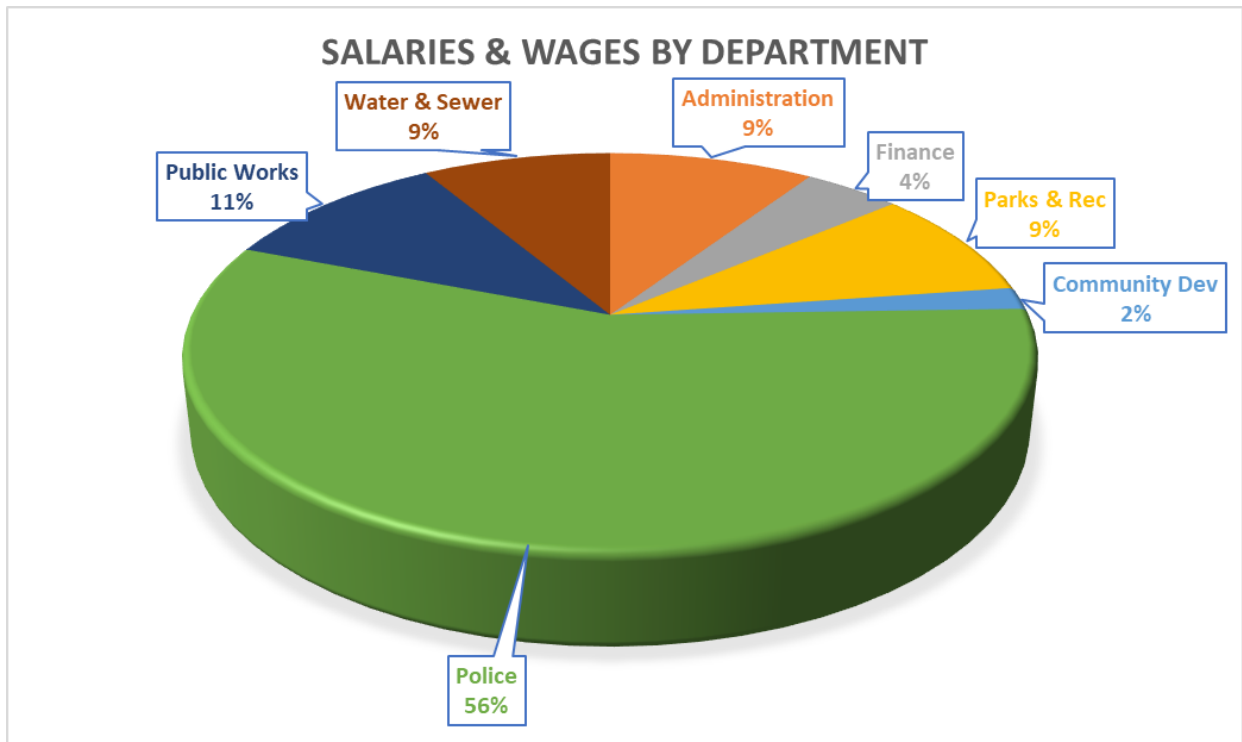
**Water and Sewer** fund expenses continue to increase, as more focus is placed on maintaining the utility systems.

	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Personnel Costs	568,987	613,584	655,580	670,339
Employee Benefits	150,066	170,769	181,758	217,913
Contractual Services	1,643,401	1,744,233	2,123,914	2,009,631
Debt Service	234,052	124,418	1,043,617	999,709
Supplies & Materials	235,070	245,094	197,650	208,313
Controlled Assets	53,543	37,484	36,000	103,000
Capital Outlay	69,098	24,695	2,454,000	246,229
Other Financing Uses	649,263	1,173,167	0	0
<b>Total Expenses</b>	<b>3,603,480</b>	<b>4,133,443</b>	<b>6,692,519</b>	<b>4,455,134</b>
Transfers Out	0	1,100	0	0
<b>Total Fund</b>	<b>3,603,480</b>	<b>4,132,343</b>	<b>6,692,519</b>	<b>4,455,134</b>

## *Personnel Costs*

FY2025 personnel costs are budgeted with a 3.5% Cost of Living Adjustment (COLA) and union personnel costs per contract. The Village has implemented a vacation buy back so the amounts have been included in the budget.

Salaries & Wages as a Percentage of Total Fund			
Fund	Personnel Costs	Total Budget	% of Budget
General	7,006,652	16,926,120	41.40%
Water & Sewer	670,339	4,455,134	15.05%
	7,676,991	21,381,254	35.91%





## VILLAGE OF ANTIOCH PERSONNEL

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>TOTAL PERSONNEL</b>	<b>136</b>	<b>134</b>	<b>137</b>	<b>136</b>

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b><i>Elected Officials</i></b>					<b><i>Planning, Zoning &amp; Building Department</i></b>				
Elected Officials	7	7	7	7	Dir. Planning & Zoning	1	1	1	1
	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	Building Inspector	1	1	1	1
<b><i>Administrative Department</i></b>					Permit Coordinator	1	1	1	1
Village Administrator	1	1	1	1	Community Dev Coordinato	0	0	1	1
Assistant Village Administrator			1	1		<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>
GIS/CAD Technician	1	1	1	1	<b><i>Senior Center</i></b>				
IT Coordinator	1	1	1	1	Senior Center Coord	1	0	0	0
Communications Specalist	1	1	1	0	Admin Assistant - PT	1	0	0	0
Executive Assistant	0	1	1	1		<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>4</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b><i>Police Department</i></b>				
<b><i>Finance Department</i></b>					Chief of Police	1	1	1	1
Director of Finance	1	1	1	1	Deputy Chief of Police	1	1	1	1
Asst Finance Director	0	0	0	0	Commander	2	2	2	2
Senior Accountant	1	1	1	1	Sergeant	5	5	5	5
Accounting Clerk A/P	1	1	1	1	Detective	2	2	2	2
Accounting Clerk I	1	1	1	1	Officer	17	17	17	17
Utility Billing Clerk	1	1	1	1	Records Supervisor	1	1	1	1
	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	Records Clerk	2	2	2	2
<b><i>Village Clerk's Office</i></b>					Code Enforce	0	0	1	1
Village Clerk	1	1	1	1	Community Service Officer	3	3	3	3
Deputy Clerk	1	1	1	1		<b>34</b>	<b>34</b>	<b>35</b>	<b>35</b>
Clerk Cashier	1	1	1	1	<b><i>Public Works Department</i></b>				
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	Director of Public Works	1	1	1	1
<b><i>Parks and Recreation Department</i></b>					Admin Assistant	1	1	1	1
Director of Parks and Rec	1	1	1	1	Treatment Plant Operator	3	3	3	3
Admin Assistant	1	1	1	1	Maintenance Supervisor	1	1	1	1
Parks Program Supervisor	1	1	1	1	Maintenance Staff	11	11	11	11
Special Events Coordinator	1	1	1	1	Maintenance Staff - PT	3	3	3	5
					Mechanics	1	1	1	1



## *Outstanding Debt (according to 2023 audit)*

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village.

Illinois Compiled Statutes provides that the Village indebtedness should not exceed 8.625% of the value of the taxable property.

### Legal Debt Margin

Assessed Valuation - 2022	<u>\$422,947,570</u>
Legal Debt Limit - 8.625% of Assessed Value	<u>\$36,479,228</u>
-Amount of Debt Applicable to Limit	<u>(\$822,500)</u>
<b>Legal Debt Margin</b>	<b><u>\$35,656,728</u></b>
Percentage of Legal Debt Margin to Bonded Debt Limit	<u>97.75%</u>

Total outstanding debt is \$37,611,359, comprised of \$30,419,125 in bonded debt and \$6,292,495 for loans. Debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Bonded Debt				Loans & Leases			Total
	Bond Series 2016	Bond Series 2017	ERZ-Refunded Series 2019	Police Debt Certificate	Bond Series 2022	GO Series 2021 IEPA	Equipment Leases	
2024	78,315	778,150	207,400	27,248	1,629,225	983,850	261,493	3,965,680
2025	76,715	370,800	192,600	26,749	1,568,600	981,200	152,346	3,369,010
2026	75,115		206,600		1,567,725	985,200	126,674	2,961,314
2027	73,515		209,800		1,565,100	982,800	113,075	2,944,290
2028	76,915		207,600		1,565,600	984,200		2,834,315
2029	74,880		210,200		1,564,100	984,200		2,833,380
2030	77,845		192,400		1,560,600	982,800		2,813,645
2031	75,625				1,559,975			1,635,600
2032	78,405				1,561,975			1,640,380
2033	76,000				1,556,600			1,632,600
2034	73,400				1,558,725			1,632,125
2035	75,800				1,558,900			1,634,700
2036	78,000				1,562,500			1,640,500
2037					1,559,200			1,559,200
2038					1,559,000			1,559,000
2039					1,556,800			1,556,800
2040					1,557,500			1,557,500
2041					1,556,000			1,556,000
2042					1,552,300			1,552,300
2043					698,700			698,700
	990,530	1,148,950	1,426,600	53,996	30,419,125	6,884,250	653,588	41,577,039

## BOARD AND DEPARTMENT OVERVIEWS

### Mayor

Mayor Scott J. Gartner began his four-year term in May 2021 and is the chief executive officer of the Village. He performs all such duties as required by statute or ordinance. He has supervision over all executive officers of the Village and has the power and authority to inspect all books and records pertaining to Village affairs. Subject to Village Board approval, the mayor appoints all officers of the Village whose election or appointments are not otherwise provided for.

### Board of Trustees

The Board of Trustees is comprised of six elected officials who serve a four (4) year term, with three Trustees up for election every 2 years. The trustees' duties are to be the legislative division of the Village government, and to perform and have such duties and powers authorized by statute.

### *Elected and Appointed*

POSITION	2022	2023	2024	2025
Mayor	1	1	1	1
Trustees	6	6	6	6
Planning & Zoning Board	7	7	7	7
Parks Committee	7	7	7	7
Historical Preservation Commission	0	0	5	5
Police Commission	3	3	3	3
Police Pension Board	6	6	6	6

All positions are classified as part time.

### *Budget Summary*

Elected/Appointed Officials	2021-22	2022-23	% Chg	2023-24	% Chg	2024-25	% Chg
	Actual	Actual		Projected		Budget	
Personnel Costs	48,264	48,000	-1%	48,000	0%	48,000	0%
Employee Benefits	19,896	16,394	-18%	18,983	16%	20,472	8%
Contractual Services	13,967	19,584	40%	35,500	81%	23,800	-33%
Supplies & Materials	0	1,940	100%	33,000	1601%	31,500	100%
	<b>82,127</b>	<b>85,918</b>	<b>5%</b>	<b>135,483</b>	<b>58%</b>	<b>123,772</b>	<b>-9%</b>



## ADMINISTRATION

The Administration department is headed by the Village Administrator. The Administrator executes the goals and objectives of the Board of Trustees. Responsibilities include advising the Board of Trustees of the needs of the Village and establishing procedures to meet the needs of residents. Other responsibilities include supervising all departments, oversight of the agenda items for board meetings, responding to enquiries from citizens and the Board of Trustees, disseminating legislative information, and creating and implementing human resources and other internal policies.

### *Human Resources:*

Human Resources is a function of the Administration Department and is committed to recruiting employees for vacant positions; offering training and personal/professional advancement opportunities for employees; maintaining internal and external pay equity; establishing job classifications and descriptions; maintaining a comprehensive employee benefits package; ensuring Village Employee policy/procedures are consistently interpreted and applied; assisting managers with the performance appraisal process; and completing any other related duties that are required. HR functions ensure that the Village maintains legal compliance with all federal laws.

### *Non-Departmental Functions:*

The Non-Departmental budgets include village-wide revenues and costs that are not specific to a department. Revenues include taxes, rental income, franchise fees, and investment income. Expenditures include costs for general liability insurance, fringe benefits for retirees, transfers, and contingencies.

### *Administration*

POSITION	2022	2023	2024	2025
Village Administrator	1	1	1	1
Assistant Village Administrator	0	0	1	1
GIS Coordinator	1	1	1	1
Information Technology	1	1	1	1
Communications	0	0	1	0
Administrative Assistant	1	1	1	1

## Budget Summary

<b>Administration</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>% Chg</b>	<b>2023-24 Projected</b>	<b>% Chg</b>	<b>2024-25 Budget</b>	<b>% Chg</b>
<b>Administration</b>							
Personnel Costs	331,859	340,604	3%	438,358	29%	364,537	-17%
Employee Benefits	93,905	92,887	-1%	135,897	46%	88,899	-35%
Contractual Services	318,759	306,533	-4%	305,800	0%	331,113	8%
Supplies & Materials	10,855	14,569	34%	18,100	24%	18,400	2%
Controlled Assets	3,373	10,738	218%	13,500	26%	15,000	11%
	<b>758,751</b>	<b>765,331</b>	<b>1%</b>	<b>911,655</b>	<b>19%</b>	<b>817,949</b>	<b>-10%</b>
<b>Information Technology</b>							
Personnel Costs	75,062	93,078	24%	100,262	8%	106,830	7%
Employee Benefits	29,708	30,804	4%	35,127	14%	39,308	12%
Contractual Services	34,495	41,076	19%	68,291	66%	77,767	14%
Supplies & Materials	593	130	-78%	250	93%	250	0%
Controlled Assets	84,195	98,658	17%	118,940	21%	143,059	20%
	<b>224,053</b>	<b>263,745</b>	<b>18%</b>	<b>322,870</b>	<b>22%</b>	<b>367,214</b>	<b>14%</b>
<b>Communications</b>							
Personnel Costs	0	79,904	100%	100,000	25%	0	100%
Employee Benefits	0	10,373	100%	12,740	23%	0	100%
Contractual Services	0	114,275	100%	183,900	61%	133,000	100%
Supplies & Materials	0	0	0%	0	0%	0	100%
Controlled Assets	0	5,962	100%	6,750	13%	2,410	100%
	<b>0</b>	<b>210,513</b>	<b>100%</b>	<b>303,390</b>	<b>44%</b>	<b>135,410</b>	<b>100%</b>
<b>Police &amp; Fire Commission</b>							
Personnel Costs	0	0	0%	0	0%	0	0%
Employee Benefits	0	0	0%	0	0%	0	0%
Contractual Services	13,474	18,027	34%	22,750	26%	14,600	-36%
	<b>13,474</b>	<b>18,027</b>	<b>34%</b>	<b>22,750</b>	<b>26%</b>	<b>14,600</b>	<b>-36%</b>
<b>Adjudication Court</b>							
Personnel Costs	0	0	0%	0	0%	0	0%
Employee Benefits	0	0	0%	0	0%	0	0%
Contractual Services	675	1,468	117%	3,700	152%	3,600	-3%
	<b>675</b>	<b>1,468</b>	<b>117%</b>	<b>3,700</b>	<b>152%</b>	<b>3,600</b>	<b>-3%</b>
<b>Non-Departmental</b>							
Employee Benefits	213,238	203,226	-5%	150,000	-26%	285,000	90%
Contractual Services	324,395	266,764	-18%	471,696	77%	624,615	32%
Supplies & Materials	23,135	42,182	82%	0	-100%	0	0%
Miscellaneous	105,113	106,576	1%	95,058	100%	75,788	-20%
Other Financing Uses	-74,662	5,300	-107%	3,444,688	100%	50,000	-99%
	<b>591,218</b>	<b>624,048</b>	<b>6%</b>	<b>4,161,442</b>	<b>567%</b>	<b>1,035,403</b>	<b>-75%</b>
<b>Utility Taxes - 105</b>							
Transfers Out	1,800,000	1,184,688	-34%	3,394,688	100%	1,655,312	-51%
	<b>1,800,000</b>	<b>1,184,688</b>	<b>-34%</b>	<b>3,394,688</b>	<b>100%</b>	<b>1,655,312</b>	<b>-51%</b>

## INFORMATION TECHNOLOGY

The Information Technology (IT) department is managed by the IT Manager and is overseen by the Assistant Village Administrator. The department consists of one full-time employee.



The IT department is responsible for the IT functions at ten village locations:

- Village Hall
- Police Department
- Parks and Recreation Building
- Senior Center
- Public Works
- Wastewater Treatment Plant
- Aquatics Center
- Metra Train Station
- Village Bandshell
- Open Space Development

The major systems supported include:

- 98 end-users
- 70 workstations
- 61 mobile devices
- 10 physical servers
- 8 virtual servers
- 15 network switches
- 10 wireless access points
- 54 security cameras
- VOIP phone system w/102 extensions
- 38 analog phone lines (POT lines)
- Body worn and in squad video system

In addition to the above systems the IT department manages various vendor and software contracts and purchasing of IT equipment.

## COMMUNICATIONS



The Communications division functions are overseen by the Village Administrator and were created to increase engagement between the village and community stakeholders. It serves as the central hub for all information dissemination and public relations activities for the Village of Antioch. Committed to fostering effective communication channels, this division oversees the development and implementation of various media strategies, including social media, newsletters, and local press releases. Additionally, the Communications team updates and maintains the village's website. The centralized village communication division ensures that residents and visitors stay informed about important announcements, events, and initiatives. Additionally, this function promotes and enhances community engagement, economic development, and tourism, promoting Antioch as a destination for leisure or business opportunities.

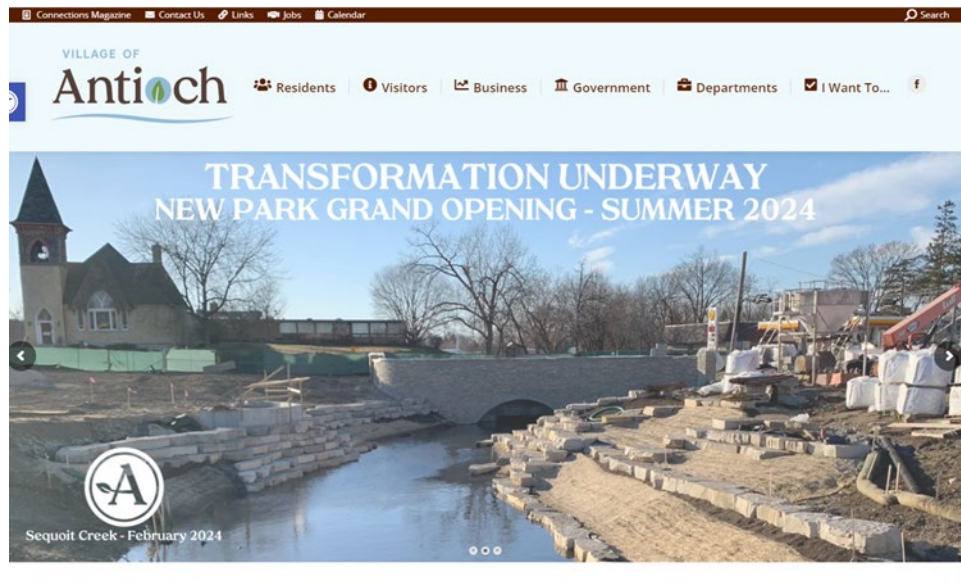
### ***FY2024 Performance***

- Rodney Atkins It's Thursday Kick-Off Concert
- Partnership with WXRT radio and Raymond Auto Group to present 93XRT Decades Weekend at the Antioch Bandshell
- Positive Public Relations News Stories
  - New Downtown Park Development
  - Shop Antioch's Vintage Shop Hop
- Antioch Police media relations
- Collaboration with Chamber of Commerce events
  - Yiftee Gift Cards
  - Vintage Shop Hop

- ValPak advertising- reaching 40,000+ households
  - at the Sawmill
  - Aqua Center
- Radio Advertising – reaching 2,500,000+ for local events including:
  - Restaurant Week
  - Summer/Fall/Winter Wine Walks
  - Food Truck FEASTival
  - Farmers Market
  - It's Thursday Concert Series
  - WGN-AM "Antioch Day" and holiday shopping promotion
- Attended IML, IAMMA, and ILCMA Conferences
- Northern Illinois University, MPA classes

### ***FY 2025 Goals and Objectives***

- Finalize new downtown park name via community engagement
- Recruitment and awareness public relations campaigns with the Antioch Police Department



## VILLAGE CLERK'S OFFICE

The Village Clerk's office is responsible for maintaining the official records of the Village and serves as the custodian of all village documents not held by another village officer. The publication of meeting notices, agendas, minutes, and ordinances as required by state statute is also performed by the department. The Village Clerk serves as the local election official for the Village of Antioch and is responsible for certifying names to the County Clerk for upcoming municipal elections.

Additional functions include Adjudication Court, processing payments received for the water and sewer accounts, business license applications and other payments received by the Village as required. Other duties include human resource management, customer service, freedom of information requests, codification of Village Ordinances, Village risk management and insurances, employee group health insurance, and operates as the main switchboard for incoming telephone calls. The Village Clerk's office is also the main entrance used by customers and visitors who come to the Village Hall.

### ***FY2024 Performance***

- Updated employee evaluation system
- Completed updates to the employee handbook
- Coordinated with departments and Village Attorney to ensure timely preparation of agenda packets
- Received State approval for the disposal of records pursuant to the Local Records Act and document destruction of records after approval from the State

### ***FY2025 Goals and Objectives***

- Continue shredding of documents as approved for disposal by the State pursuant to the Local Records Act
- Continue staff training related to anti-harassment, reasonable suspicion, and other trainings as deemed necessary
- Update business licensing processes with automated software systems
- Establish online employee recruitment vendor and procedures
- Assess and review proposals for the administration of property, liability, and worker's compensation insurance



## Performance Indicators:

<b>LICENSES</b>	2022	2023	2024
Restaurants/Food Deal	62	68	21/15
Itinerant Restaurants	0	0	24
Liquor	31	39	57
Tobacco	16	14	20
Tattoo	2	1	0
Food Trucks	0	18	8
Video Gaming Machines	0	113	121
<b>ADJUDICATION</b>			
Tickets Processed	314	288	319
<b>RISK MANAGEMENT CLAIMS</b>			
Accident/Liability *	7	2	8
Workman's Comp *	20	9	7
<b>OTHER</b>			
FOIA Requests *	311	375	391
Meetings Posted *	102	81	91
Resolutions Passed *	80	92	85
Ordinances Approved *	33	67	46
*Calendar Year			

## Village Clerks Office

<b>POSITION</b>	2022	2023	2024	2025
Village Clerk	1	1	1	1
Deputy Clerk	1	1	1	1
Cashier/Clerk	1	1	1	1

## Budget Summary

<b>Village Clerk's Office</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>% Chg</b>	<b>2023-24 Projected</b>	<b>% Chg</b>	<b>2024-25 Budget</b>	<b>% Chg</b>
Personnel Costs	158,612	208,152	31%	206,136	-1%	20,986	-90%
Employee Benefits	59,950	63,982	7%	68,578	7%	76,472	12%
Contractual Services	11,329	13,838	22%	19,100	38%	17,250	-10%
Supplies & Materials	45	17	-63%	700	4119%	800	0%
Controlled Assets	0	0	0%	5,000	100%	8,000	100%
	<b>229,935</b>	<b>285,989</b>	<b>24%</b>	<b>299,514</b>	<b>5%</b>	<b>123,508</b>	<b>-59%</b>



## COMMUNITY DEVELOPMENT



The department encompasses Community Development which includes Planning, Building, and Business Development. The focus of the department is to:

- Prepare Long Term Plans for the Village and guide development through the entitlement process
- Recruit new businesses to the community and plan for special events that assist in the Village's Business Development Initiatives
- Work with the Police Department on Code Enforcement efforts for the community
- Process all new entitlement cases including annexations, annexation agreements, rezoning, variances, special uses, preliminary and final plats, and site plan reviews
- Work with the Police Department to ensure active nuisances are addressed and property values throughout the Village are protected
- Work on long term beautification plans for the Village, including improving the Village's commercial corridors
- Implement the long-term revitalization for Downtown Antioch, including overseeing the Village's Façade program and preservation initiatives
- Oversee the creation of attractive and vibrant event spaces in the Downtown as part of the Village's continued Business Development Initiatives
- Liaison with the Antioch Historic Preservation Commission
- Manage the Village's Façade and Economic Development Grants



***FY 2024 Performance:***

- Approval of a 26,000 square foot Kia dealership at Route 173 and Brown Road
- Started engineering for Marketplace development, a new 82-acre mixed use development on Route 173
- Started the approval process of a Tax Increment Finance District for the “Marketplace” which includes 149 acres along Route 173
- Working with Brown LLC on a new mixed-use development for an 82- acre site on Route 173
- Scheduling Summer Concert series with kick-off concert event with Chris Cagle
- Scheduling of Downtown and Community Events including the Shamrock Shuffle
- Annex the 21.0-acre Waste Management property on Route 173 for a new truck dealership
- Worked on an Economic Development and Façade Grant for 15 Lakes, a new Downtown Bistro
- Approved Phase IV of the Clublands Development, a new 347 home development by Lennar Homes
- Approved the first Historic Landmark for the Village of Antioch by designating the “Meeting House” on Main Street as an Individual Landmark
- Completed the Village’s Historic Urban Survey
- Applied for a Certified Local Government with the Illinois Historic Preservation Agency
- Approved the Building Permit for Consume Cannabis, a new 9,000 square foot building on Main Street

***FY 2025 Goals and Objectives:***

- Recruit commercial end-user for the future outlots at the Brown LLC site
- Recruit an age-targeted residential apartment developer for Brown LLC site
- Recruit a developer for the redevelopment of the St. Peters School
- Recruit a Craft Brewer for Downtown Antioch
- Work with the owner of Antioch Plaza on a retrofit or redevelopment of the subject site
- Facilitate the approval of a second Cannabis Dispensary to the Village
- Attract new light industrial users for the Antioch Corporate Park
- Create new seasonal community events
- Recruit a commercial operator for the Village’s Café at the Open Space on Orchard Street
- Begin a Phased Streetscape Improvement Project for Main Street
- Implement a Business License for the Village
- Recruit a new hotel to the Village
- Recruit a commercial user for the Upton parcel
- Review Building Codes and potentially adopt IBC 2018



### Community Development

POSITION	2022	2023	2024	2025
Director Community Development	1	1	1	1
Business Development Coordinator	0	0	1	1
Building Inspector	1	1	1	1
Permits Coordinator	1	1	1	1

### Budget Summary

Community Development	2021-22 Actual	2022-23 Actual	% Chg	2023-24 Projected	% Chg	2024-25 Budget	% Chg
<b>Planning &amp; Zoning</b>							
Personnel Costs	129,854	133,102	3%	137,094	3%	141,892	3%
Employee Benefits	29,475	26,271	-11%	29,491	12%	33,965	15%
Contractual Services	6,238	7,384	18%	8,950	21%	17,000	90%
Supplies & Materials	1,893	3,030	60%	2,226	-27%	1,900	-15%
Controlled Assets	2,034	293	-86%	15,000	5028%	1,000	-93%
	<b>169,493</b>	<b>170,080</b>	<b>0%</b>	<b>192,761</b>	<b>13%</b>	<b>195,757</b>	<b>2%</b>
<b>Building</b>							
Personnel Costs	88,472	102,568	16%	105,735	3%	109,435	3%
Employee Benefits	29,147	36,121	24%	40,321	12%	37,103	-8%
Contractual Services	875	16,853	1827%	9,500	-44%	7,340	-23%
Supplies & Materials	1,166	1,632	40%	200	-88%	1,700	750%
Controlled Assets	0	0	0	0	0	500	100%
	<b>119,659</b>	<b>157,175</b>	<b>31%</b>	<b>155,756</b>	<b>-1%</b>	<b>156,078</b>	<b>0%</b>
<b>Economic Development</b>							
Personnel Costs	0	0	0%	120,000	100%	140,550	100%
Employee Benefits	0	0	0%	37,218	100%	43,510	100%
Contractual Services	181,165	193,333	7%	155,200	-20%	154,434	0%
Supplies & Materials	0	0	0%	2,000	100%	1,000	100%
Controlled Assets	0	0	0%	0	0%	12,000	100%
	<b>181,165</b>	<b>193,333</b>	<b>7%</b>	<b>314,418</b>	<b>63%</b>	<b>351,494</b>	<b>12%</b>

## FINANCE

The Finance Department is responsible for the financial functions of the Village. These functions include investments, accounting, collections, financial services, purchasing, payroll, budgetary support, and water and sewer billing. Duties include formulating and executing financial policies, recording transactions, and preparing financial information. The department oversees audits of the Village's financial records, prepares the Annual Treasurer's Report, tax levy, and Appropriation Ordinance, and is also responsible for reporting to external agencies.



### ***FY2024 Performance***

- The Village received its 17<sup>th</sup> Certificate of Achievement for Excellence in financial reporting for the Annual Financial Report (AFR) from the Government Finance Officers Association of the United States and Canada
- Met all reporting deadlines for external agencies
- Assisted with the development of the budget and CIP
- Implemented the recommendations outlined in the 2023 audit
- Implemented ClearGov Budget application
- Implement the recommendations outlined in the 2023 audit
- Receive the 2023 Certificate of Achievement for the Annual Financial Report (AFR)



## ***FY2025 Goals and Objectives***

### **Continue to build Community Confidence in the Village financial position.**

- Implement GASB changes
- Continue to enhance ClearGov application to suit village needs
- Set employees annual goals
- Work closely with the Village Administrator to monitor and plan for the bond expenditures
- Update monthly financial reporting
- Implement accounts payable, purchasing and credit card policies
- Improve department's functions
- Continue refining the budget process
- Manage and monitor Village's operating and Capital budgets
- Monitor and audit internal performance

### ***Finance***

POSITION	2022	2023	2024	2025
Director of Finance	1	1	1	1
Sr. Accountant	1	1	1	1
A/P Clerk	1	1	1	1
Water/Sewer Billing Clerk	1	1	1	1
Accounting Clerk	1	1	1	1

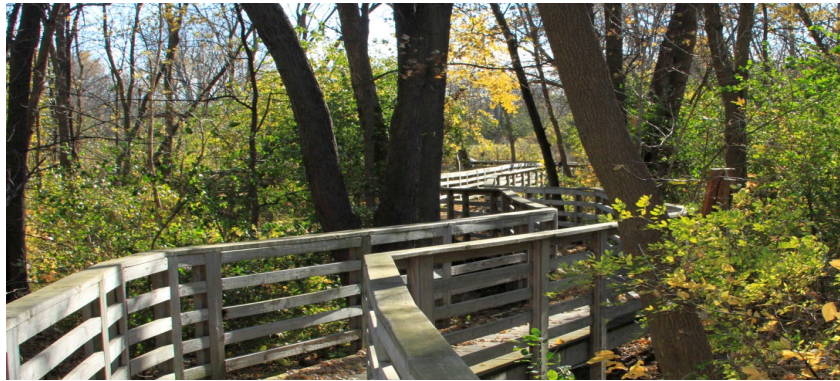
## ***Budget Summary***

<i>Finance</i>	2021-22	2022-23	% Chg	2023-24	% Chg	2024-25	% Chg
	Actual	Actual		Projected		Budget	
Personnel Costs	341,005	325,277	-5%	333,347	2%	346,175	4%
Employee Benefits	82,630	78,734	-5%	85,366	8%	103,398	21%
Contractual Services	131,756	105,408	-20%	121,275	15%	120,607	-1%
Supplies & Materials	3,350	1,333	-60%	1,200	-10%	1,200	0%
Controlled Assets	129	129	0%	600	365%	600	0%
	<b>558,870</b>	<b>510,879</b>	<b>-9%</b>	<b>541,788</b>	<b>6%</b>	<b>571,980</b>	<b>6%</b>

## PARKS AND RECREATION

### *Mission Statement*

*To enhance the quality of life by providing parks, open space, and recreational opportunities for the Antioch Village residents, while preserving and enhancing the natural benefits of the environment.*



The Parks Department administers and supervises six main areas: Parks Administration, Pool, Park Programs, Camp Crayon Preschool, Summer Day Camp, and Special Events

- The Parks Administration responsibilities include developing and maintaining all Village parks and creating a yearly Park Improvement Plan.
- Pool includes maintaining, staffing, training, and operating the pool during the summer months.
- Park Programs includes developing and running park classes, creating two park brochures per year (spring/summer and fall/winter brochures) which include all park programs, parades, and events for that season; and staffing, supervising, and administering the specialty camps and various other in-house and contractual programs.
- Camp Crayon includes maintaining, staffing, training, and operating the preschool program from August to May annually.
- Summer Day Camp includes maintaining, staffing, training, and operating the summer day camp program from May-August annually.

- Special Events includes the development and execution of activities for families in the community, Parent/Child events, Treat the Streets/Harvest Fest, Santa at the Sawmill, and many more. Other notable events include the Miss Antioch Pageant and North Pole Express.



### ***Parks Administration***

The parks administration budget is the location of many of the expenditures for park maintenance, as well as the salaries of the Director and administrative assistant in the department. The parks administration budget covers all the physical parks and facilities minus the aqua center and the Williams E. Brook Entertainment Center.

#### ***FY2024 Performance***

- Adoption of Parks Master Plan
- Work on beautifying parks

#### ***FY2025 Goals and Objectives***

##### **To Continue to Provide Recreational Programs Based on the Needs of the Community**

- Engineer and design Centennial Park
- Create a cohesive agreement with District 34 facility usage.
- Secure monies for parks in capital





### ***Pool***

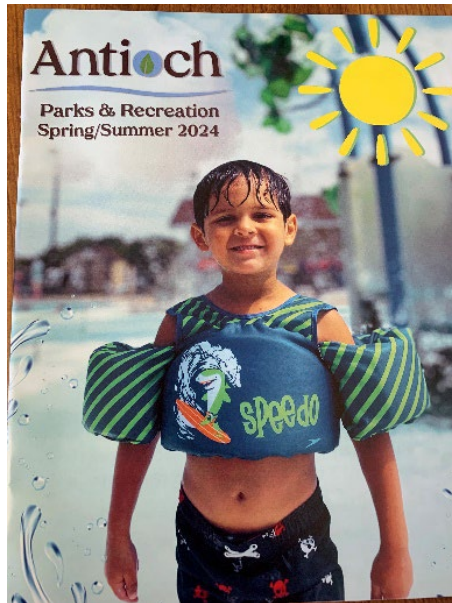
The Antioch Aqua Center was built in 2013 to replace a pool facility that was built in the 1950's. The center features a capacity of 500 bathers at any given time as well as a seasonal staff that totals 38, including management. The aqua center operates from Memorial Day to Labor Day annually. The center is also home to the Antioch Waves, a local swim team who share the facility each morning from 6-10 AM for practice and is home to 3-4 meets annually that start at 4 PM.

#### ***FY2024 Performance***

- Better customer service with outdoor kiosk
- Night swim lessons offered

#### ***FY2025 Goals and Objectives***

- Grow adult programming
- Develop equipment replacement plan



### ***Parks Programs***

The Parks Programs budget is the location for our contractual and smaller in-house programs. The parks department hires some outside contractors. The department also has many in-house programs like spring break camp, winter break camp, adult fitness and more, that are completely organized and executed using parks employees throughout the year as well.

The park's programs budget is also the location of the two annual program guides that are distributed to the community. These guides are mailed to all homes and businesses in the 60002 zip code, which totals slightly more than 11,000 pieces.

#### ***FY2024 Performance***

- Adult programming grew by 50%
- Holiday break camps never cancelled

#### ***FY2025 Goals and Objectives***

- Explore other contractual sport companies for programming
- Offer programs that bring participants to our parks





### *Camp Crayon*

Camp Crayon is the village's preschool which provides educational opportunities for 3,4- and 5-year-olds. Each year approximately 100 families register to take this September through May program to start their kids down the path of education. The program offers a 2.5- to 3.5-year-old program, 3-year-old program, and 4-year-old program which are highly successful. The staff meets with district 34 annually to ensure the program continues to meet the needs and requirements preschoolers should take with them to kindergarten.

#### ***FY2024 Performance***

- Auto payments for monthly tuition
- Improved communication with parents and teachers

#### ***FY2025 Goals and Objectives***

- Move the 3-year classes to the senior center
- Installation of internet for security monitoring





### ***Summer Day Camp***

Summer Day Camp is the largest revenue generating program that the parks department currently runs. The camp runs from early June through mid-August annually and has an average daily attendance of 125 kids. Total use of the camp by residents and non-residents alike is approximately 200 kids. The camp takes four to five field trips off campus annually and has similar on-campus field trips. The camp utilizes the aqua center daily as well as many of the parks throughout Antioch.

#### ***FY2024 Performance***

- Kiddie Kamp registration doubled.
- Increased registration for teen camp

#### ***FY2025 Goals and Objectives***

- Give residents the first opportunity to register
- Make registration more accessible for all, offer pay later



### ***Special Events***

The special events budget is the place to locate the expenses related to the many events that are conducted throughout the year. Events like wine walk, hot cocoa walk, summer concerts were moved to community development. The events budget has family events and events geared to Antioch residents.

#### ***FY2024 Performance***

- Farmers market secured 6 or more vendors each week
- Santa at the Sawmill was expanded and well received
- The Wine Walk registration went as high as 600 participants
- Hot Cocoa Walk was sold out

#### ***FY2025 Goals and Objectives***

- Bring Polar Express event back
- Create a new theme for Mom/Son event
- Program the new park with family friendly events



### Tim Osmond Sport Complex

The Tim Osmond Sport Complex is the joint venture between the township and the village to provide a large-scale complex to house fields for many community activities. The complex houses a disc golf course, two football fields, baseball field, softball field, soccer field, practice fields, concession stand, bathrooms, pavilion, and a playground. The complex originally slated for four phases has only seen completion of two phases. Due to settlement issues and flooding issues phase 3 and 4 will most likely be replaced with practice area for activities to help lessen the stress on game fields.

#### ***FY 2024 Performance***

- Continue to work with Antioch Township on future projects
- Disk golf program

#### ***FY 2025 Goals and Objectives***

- Decide on the park co-op
- Create a more definitive reservation schedule for sports organizations

**Parks & Recreation**

POSITION	2022	2023	2024	2025
Director of Parks	1	1	1	1
Program Manager/Aqua Center	1	1	1	1
Special Events Coordinator	1	1	1	1
Administrative Assistance	1	1	1	1
Preschool Teachers	12	12	12	12
Seasonal Staff-Camp/Pool	33	33	33	33

**Budget Summary**

<b>Parks &amp; Recreation</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>% Chg</b>	<b>2023-24 Projected</b>	<b>% Chg</b>	<b>2024-25 Budget</b>	<b>% Chg</b>
<b>Parks Administration</b>							
Personnel Costs	105,257	121,215	15%	129,382	7%	133,673	3%
Employee Benefits	44,983	18,991	-58%	20,981	10%	24,573	17%
Contractual Services	80,446	106,607	33%	88,858	-17%	87,701	-1%
Supplies & Materials	1,992	3,970	99%	1,290	-68%	2,150	67%
Controlled Assets	0	0	0%	0	0%	0	0%
	<b>232,678</b>	<b>250,782</b>	<b>8%</b>	<b>240,511</b>	<b>-4%</b>	<b>248,097</b>	<b>3%</b>
<b>Pool</b>							
Personnel Costs	121,533	149,216	23%	163,230	9%	199,905	22%
Employee Benefits	10,118	12,497	24%	13,866	11%	26,182	89%
Contractual Services	123,280	64,330	-48%	80,579	25%	44,880	-44%
Supplies & Materials	47,016	41,009	-13%	65,510	60%	60,000	-8%
Controlled Assets	0	3,422	100%	0	-100%	0	0%
	<b>301,946</b>	<b>270,475</b>	<b>-10%</b>	<b>323,185</b>	<b>19%</b>	<b>330,967</b>	<b>2%</b>
<b>Parks Programs</b>							
Personnel Costs	57,689	62,718	9%	63,582	1%	36,570	-42%
Employee Benefits	21,939	24,663	12%	28,430	15%	11,752	-59%
Contractual Services	40,084	34,581	-14%	45,934	33%	39,395	-14%
Supplies & Materials	101	97	-4%	500	415%	500	0%
	<b>119,813</b>	<b>122,059</b>	<b>2%</b>	<b>138,446</b>	<b>13%</b>	<b>88,217</b>	<b>-36%</b>

<b>Parks &amp; Recreation</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>% Chg</b>	<b>2023-24 Projected</b>	<b>% Chg</b>	<b>2024-25 Budget</b>	<b>% Chg</b>
<b><i>Camp Crayon</i></b>							
Personnel Costs	71,649	85,274	19%	84,131	-1%	87,222	4%
Employee Benefits	5,746	7,626	33%	7,783	2%	8,895	14%
Contractual Services	4,119	416	-90%	1,500	260%	1,500	0%
Supplies & Materials	4,644	4,807	3%	5,800	21%	4,400	-24%
	<b>86,158</b>	<b>98,123</b>	<b>14%</b>	<b>99,214</b>	<b>1%</b>	<b>102,017</b>	<b>3%</b>
<b><i>Summer Day Camp</i></b>							
Personnel Costs	138,395	188,399	36%	185,000	-2%	190,550	3%
Employee Benefits	11,488	15,759	37%	15,911	1%	17,149	8%
Contractual Services	8,023	15,656	95%	20,695	32%	30,200	46%
Supplies & Materials	7,306	8,919	22%	5,850	-34%	4,950	-15%
	<b>165,212</b>	<b>228,733</b>	<b>38%</b>	<b>227,456</b>	<b>-1%</b>	<b>242,849</b>	<b>7%</b>
<b><i>Senior Center</i></b>							
Personnel Costs	34,503	10,335	-70%	0	-100%	0	0%
Employee Benefits	3,876	2,248	-42%	0	-100%	0	0%
Contractual Services	3,524	4,979	41%	4,756	-4%	0	-100%
	<b>41,902</b>	<b>17,561</b>	<b>-58%</b>	<b>4,756</b>	<b>-73%</b>	<b>0</b>	<b>-100%</b>
<b><i>Special Events</i></b>							
Personnel Costs	30,659	47,957	56%	51,162	7%	50,883	-1%
Employee Benefits	9,465	16,189	71%	20,179	25%	22,627	12%
Contractual Services	97,044	116,474	20%	117,951	1%	221,725	88%
Supplies & Materials	0	53	100%	300	463%	180	-40%
	<b>137,168</b>	<b>180,673</b>	<b>32%</b>	<b>189,592</b>	<b>5%</b>	<b>295,415</b>	<b>56%</b>
<b><i>Tim Osmond Sports Complex</i></b>							
Contractual Services	5,999	0	-100%	0	0%	0	-100%
	<b>5,999</b>	<b>0</b>	<b>-100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>100%</b>



## POLICE DEPARTMENT



# Antioch Police Department

## FY23-24 ANNUAL REPORT

### Introduction

The Antioch Police Department is entrusted with ensuring public safety for residents, visitors, schools, and businesses within the community. Comprised of 37 dedicated full-time and part-time employees, our department is responsible for enforcing state statutes, village codes, and ordinances within the Village of Antioch.

Our dedicated team of 32 full-time sworn officers are tasked with patrolling, responding to incidents of crime, community concerns, and accidents, addressing calls for service, executing assigned details, engaging in proactive crime prevention measures, and enforcing traffic regulations to improve roadway safety. Additionally, our investigations section plays a pivotal role in the resolution of crimes, intelligence gathering and conduction through follow-up investigations with a focus on defending crime victims.

In addition to our sworn officers, it is essential to recognize the contributions of our civilian staff, whose dedication enhances the services we provide to our stakeholders. Our full-time code enforcement inspector and part-time community service officers play an essential role in upholding community standards and ensuring compliance with local ordinances. Likewise, our dedicated full-time records team diligently manages vital police records, facilitating seamless communication and efficient information management that is crucial to our law enforcement activities.

Guided by a commitment to community transparency and continual improvement, our department has strategically aligned its objectives with the lessons learned from past challenges. Constantly weighing how each of our decisions impacts the community has led us to our many successes in our mission to serve Antioch with an unwavering commitment to integrity and service excellence.

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Antioch, IL 60002  
P: 847-395-8585  
F: 847-395-8588  
[www.antioch.il.gov](http://www.antioch.il.gov)**

It is the mission of the Antioch Police Department to protect and partner with the community through leadership, fairness, and integrity. We remain committed to exemplary service in a manner that maintains the trust and confidence of the public we are sworn to serve.

## EXECUTIVE MANAGEMENT

### Office of the Chief of Police

The Office of the Chief of Police serves as the central authority overseeing all facets of police department operations. It offers steadfast leadership, guidance, and strategic vision to the members of the Antioch Police Department, ensuring the fulfillment of its overarching mission. This office's responsibilities encompass comprehensive departmental management, the maintenance of rigorous professional standards, and the effective administration of the police department's budgetary matters.



### **Chief of Police Geoff Guttschow**

As the highest-ranking position within the police department, the Chief of Police assumes ultimate responsibility for overseeing the control, operation, and representation of the Antioch Police Department and its personnel. This pivotal role entails supervising departmental activities, formulating and enforcing rules of conduct, and approving policies. Additionally, the Chief collaborates with external agencies, prepares, and presents the departmental budget, and provides recommendations for hiring, promotions, commendations, and disciplinary actions. Furthermore, the Chief plays a crucial role in setting departmental goals and objectives that align with the village's strategic plan.



### **Deputy Chief Norm Johnson**

The Deputy Chief occupies a critical upper management role as the second-in-command within the department's hierarchy. Responsible for a diverse array of duties, the Deputy Chief oversees the Operations Commander and Administrative Services Commander, ensuring the smooth functioning of departmental operations. Administrative tasks fall within their purview, encompassing legal compliance, policy development, internal affairs, and coordination of hiring and promotional processes. Furthermore, the Deputy Chief plays a pivotal role in budget management, oversees departmental training initiatives, and spearheads special projects. Notably, the Deputy Chief operates under the supervision of the Chief of Police, contributing to the cohesive leadership and effective management of the Antioch Police Department.



## DEPARTMENT DIVISIONS

### Administration Services Division

The Administration Services Division, under the purview of a Commander, oversees a diverse array of essential functions vital to the department's operational effectiveness. This encompasses the management of traffic programs, special event planning, and crime prevention initiatives. Moreover, the division directs programs aimed at ensuring compliance and enforcement across various areas, such as accident prevention, traffic compliance, officer field training, and property and evidence management, alongside overseeing alcohol and tobacco licensing compliance.

Supervising key personnel, including Community Service Officers, the Code Enforcement Inspector, and Records Staff, the division ensures seamless coordination in executing departmental functions. Acting as the liaison to Dispatch and the Village's IT Department, the division facilitates efficient communication and collaboration with both internal and external partners.

In addition to personnel and program management, the division handles accounts payable and oversees facilities and equipment maintenance and acquisition. It operates under the supervision of the Deputy Chief of Police, ensuring alignment with departmental objectives and adherence to established protocols.

### ***Records Section***

The Records Section serves as the central hub for the meticulous recording and archiving of all criminal, non-criminal, and traffic-related activities addressed by the Antioch Police Department. On a daily basis, the department processes a broad spectrum of official police reports and documents, spanning from parking citations to crash and arrest reports, ensuring their accurate documentation and systematic storage.

Beyond these core functions, the Records Section assumes additional responsibilities crucial to the department's operational integrity and legal compliance. These include conducting annual records disposal, compiling monthly reports, facilitating court adjudication processes, handling Freedom of Information Requests, managing record expungements, coordinating with LEADS, conducting Illinois State Police audits, ensuring quality control of the records management system, and adhering to subpoenas compliance requirements.

### Operations Division

The Operations Division, led by a Commander, holds primary responsibility for the seamless execution of daily activities within both the Patrol and Investigations Sections of the Antioch Police Department. This pivotal role encompasses the oversight of various operational facets, including employee scheduling, report approval, and training initiatives, ensuring the department's operational readiness and adherence to professional standards.

Furthermore, the Commander serves as the department's Public Information Officer, playing a critical role in disseminating information to the public.

In addition to these responsibilities, the Commander oversees specialty assignments critical to enhancing departmental capabilities, including Lake County MEG, the Northern Illinois Police Alarm System, the Lake County

Major Crimes Task Force, the ILEAS Mobile Field Force, and the Lake County Major Crash Assistance Team. Under the supervision of the Deputy Chief of Police, the Commander ensures alignment with departmental objectives and effective execution of operational strategies.

## ***Patrol Section***

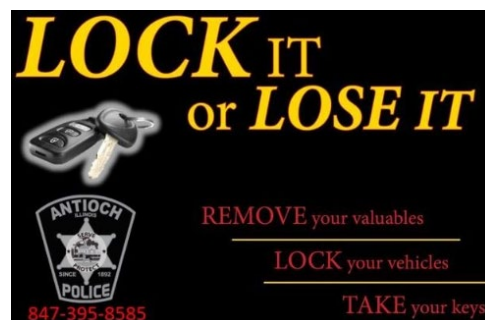
The Patrol Section, comprising four Sergeants and 19 patrol officers, is the largest and most visible unit within the Antioch Police Department. Charged with safeguarding life and property, patrol officers play a pivotal role in maintaining peace, conducting preliminary investigations, and enforcing traffic regulations and criminal statutes, including Village ordinances.

Patrol officers ensure public safety by responding promptly to emergency and non-emergency calls for service. They also undertake special assignments, proactively address community concerns, and fulfill various ancillary functions critical to the department's mission.

Beyond their formal duties, our officers demonstrate unwavering commitment and dedication through regular officer-initiated interactions with community members, reflecting our department's ethos of proactive engagement and service to Antioch.

## ***Investigations Section***

The Investigations Section of the Antioch Police Department consists of a Detective Sergeant, two Detectives, a Metropolitan Enforcement Group Agent, and our two dedicated School Resource Officers. Equipped with specialized skills and training, these professionals undertake the crucial task of conducting detailed case follow-ups and investigating intricate crimes that often extend beyond the purview of Patrol Section officers, either due to their complexity or geographic scope.



## Static Overview

Some of the cases assigned to detectives included

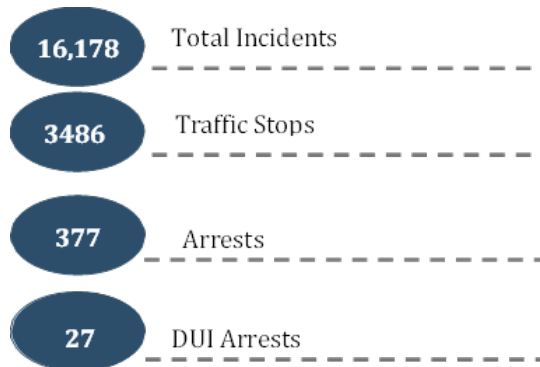
- *Death Investigation*
- *Burglary/Home Invasion/Motor Vehicle*
- *Theft*
- *Battery/Assault Forgery/Fraud*

### Top Citations Issued

Description of Offense
Speeding
Operating Uninsured Motor Vehicle
Failure to Reduce Speed
DWLR
No Valid DL
Use of Electronic Communication
Unlawful Use of Headset Receiver
Improper Lane Usage

### Top Arrest Charges

Description
Driving With Suspended/Revoked Driver's License
Disorderly Conduct
No Valid DL
Domestic Battery / Bodily Harm
Battery
Driving Under the Influence - Alcohol



## TRAFFIC CRASHES

391	Total Collisions Reported
292	Non-Injury Collisions
99	Injury Collisions (No Fatalities)



## Police Use of Force

The annual Use of Force analysis resulted in the following:

- There were fourteen (14) use-of-force applications
- Control tactics (empty hand control) were utilized thirteen (13) times
- A Taser device was deployed four (4) times; two (2) actual applications of the device and two (2) times it was only displayed to gain compliance
- Two (2) offenders reported minor injuries, which EMS treated
- Zero (0) officers reported being injured

All incidents were found to comply with policy, and no deficiencies in training were noted. Officers continue to receive annual training and testing on the application of force.

## Vehicle Pursuits

Department vehicle pursuits are immediately reviewed to ensure compliance with policy and state guidelines. An annual analysis is also conducted to identify any training deficiencies. There were seven (7) pursuits during the annual period. Of those 7 pursuits:

- 5 were in compliance with policy
- 1 was in compliance with the pursuit policy; however, in violation of a separate policy
- 1 was not in compliance; corrective action was taken



## ***DEPARTMENT NEWS***

### **APPOINTMENTS**



**Patrick Conrad**  
Patrol Officer  
November



**Jeffrey Melinshyn**  
Patrol Officer  
November



**Connor Jannick**  
Patrol Officer  
November

### **PROMOTIONS**



Officer Timothy Lynch was promoted to Sergeant on September 13, 2023.





## ***BEYOND the Badge***

Our Officers and Professional Support staff engage our community whenever possible.











### ***Police Department***

POSITION	2022	2023	2024	2025
Chief of Police	1	1	1	1
Deputy Chief	1	1	1	1
Commander	2	2	2	2
Sergeant	4	4	5	5
Director of Records	1	1	1	1
Records Clerk	2	2	2	2

### ***Budget Summary***

<i>Police</i>	<i>2021-22 Actual</i>	<i>2022-23 Actual</i>	<i>% Chg</i>	<i>2023-24 Projected</i>	<i>% Chg</i>	<i>2024-25 Budget</i>	<i>% Chg</i>
<b><i>Police</i></b>							
Personnel Costs	3,320,678	3,544,484	7%	3,763,798	6%	4,019,379	7%
Employee Benefits	2,811,490	2,911,309	4%	2,971,684	2%	3,148,122	6%
Contractual Services	491,178	555,351	13%	604,033	9%	574,813	-5%
Supplies & Materials	172,262	187,076	9%	240,100	28%	186,562	-22%
Miscellaneous	0	23,592	100%	0	-100%	0	0%
Equipment Leases	0	69,640	100%	0	-100%	0	0%
Controlled Assets	25,883	59,707	131%	37,250	-38%	54,220	46%
	<b>6,821,490</b>	<b>7,351,158</b>	<b>8%</b>	<b>7,616,865</b>	<b>4%</b>	<b>7,983,096</b>	<b>5%</b>
<b><i>Emergency Management</i></b>							
Contractual Services	4,855	15,767	225%	8,500	-46%	8,500	0%
Controlled Assets	0	0	0%	0	0%	0	0%
	<b>4,855</b>	<b>15,767</b>	<b>225%</b>	<b>8,500</b>	<b>-46%</b>	<b>8,500</b>	<b>0%</b>

## PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for the management and maintenance of all Village buildings, streets and right-of-way's, utility plants, parkways, and vehicles. The Public Works department retains a staff with a varying array of skills and certifications to perform the enormous task of managing and operating the Village's infrastructure. Specific divisions within the Public Works Department are Building Maintenance and Vehicle Maintenance, Water, Sanitary Sewer, Storm Sewer.

The Public Works Department is responsible for conveying potable water to Village residents, as well as the safe treatment and disposal of sanitary sewer waste. The Department maintains the Village roads and streets to support transportation safety and efficiency for pedestrians and motorists in the community as well as ensuring the unobstructed flow of storm water.

The Department not only maintains these systems on a proactive daily basis, but also handles emergency situations that occur from natural or man-made causes.

The Department is responsible for answering resident concerns and inquiries within its purview and responding to the workplace needs of other Village departments at various sites.





### ***2024 Performance***

- Removed 40 parkway trees (stump dirt and seed)
- Replaced 47 parkway trees
- Trimmed parkway trees
- Assist with various special events (4<sup>th</sup> of July, Homecoming, Easter, Christmas Parades, Kick off Concert, Harvest Fest, Foot Truck Feastival, Taste of Summer, Chicken BBQ, Festival of Trees, etc.)
- Maintain and install Downtown decorations (Planters, hanging baskets, corn stalks, holiday lights, wreaths, flags etc.)
- Repaired and maintained Village PD/PW vehicles
- Repaired and maintained Village PW equipment
- Repaired and maintained Village buildings
- Repaired and maintained Village parks and pool
- Paint front stage area of Bandshell
- Patch, paint interior of classroom at Parks Bldg
- Paint Toft Street for visual interest per Beautification Committee Specs
- Construct wall with door at Village Hall Front Office
- Repaired and/or reported Village/ComEd streetlights (32)
- Re-wire Village owned streetlights to LED (23)
- Road Program paved approximately 3.42 miles
- Roadway asphalt patching (28.96 tons)
- Cold patching 17.32 tons
- Structure repairs (6)
- Culvert replacement (1)
- Gravel shoulder right of way (ROW)
- Right of Way (ROW) mowing
- Roadway striping
- Street sweeping (Downtown, Village Parking Lots) (Residential Spring and Fall)



- Snow and/ or salting callouts (13)
- Remove and replace sidewalk (83 panels, 29.5 yards of concrete)
- Pour concrete pad and install bench at Fire Station 1
- Completed phase of sidewalk lifting (355 panels, 7,726')
- Mow properties with vegetation violations
- Touch a Truck event
- Personnel callout after hours and weekends (excluding snow plowing) (71)

#### ***FY2025 Goals and Objectives***

- Tree trimming
- Tree removal
- Prepare next year's road program
- Utilize sidewalk lifting contractor - Mud jacking
- Remove and replace sidewalk and curb
- Asphalt patching to failing roads
- Concrete patching to failing roads
- Continue to modify Village owned streetlights to LED
- Modify interior lighting to LED
- Setup and tear down for events
- Maintain and repair Village buildings
- Maintain and repair Village Park land and amenities
- Hold Household Chemical Waste Collection
- Improve Department Safety and Health
- Ensure that all department employees are current on immunizations, particularly employees working in contact with waste materials that may be potentially hazardous
- Hold Department trainings
- Promote Departmental teamwork and morale boosting



### Performance Indicators:

Public Works	2020	2021	2022	2023	2024
Streets Maintained (miles)	57.84	27.84	57.84	57.84	57.84
Sidewalks Maintained ( miles)	69.19	69.19	69.19	69.19	69.19
Street Lights Maintained	620	620	620	620	620

### Public Works

POSITION	2022	2023	2024	2025
Director of Public Works	1	1	1	1
Administrative Assistant	0	0	1	1
Maintenance Worker	1	1	1	1
Building Maintenance	1	1	1	1
Fleet Manager	0	0	1	1
Facilities Maintenance-part time	3	3	3	5

### Budget Summary

Public Works	2021-22 Actual	2022-23 Actual	% Chg	2023-24 Projected	% Chg	2024-25 Budget	% Chg
<b>Public Works</b>							
Personnel Costs	730,616	784,840	7%	798,346	2%	821,065	3%
Employee Benefits	273,299	256,199	-6%	276,111	8%	348,068	26%
Contractual Services	621,646	594,961	-4%	466,400	-22%	544,452	17%
Supplies & Materials	152,210	167,651	10%	179,600	7%	156,500	-13%
Debt Service	0	69,719	100%	0	-100%	0	0%
Controlled Assets	17,989	4,018	-78%	26,400	557%	11,900	100%
	<b>1,795,760</b>	<b>1,877,387</b>	<b>5%</b>	<b>1,746,857</b>	<b>-7%</b>	<b>1,881,985</b>	<b>8%</b>
<b>Storm Water</b>							
Contractual Services	2,125	6558.50	209%	6,500	-1%	7,500	15%
	<b>2,125</b>	<b>6558.50</b>	<b>209%</b>	<b>6,500</b>	<b>-1%</b>	<b>7,500</b>	<b>15%</b>



## 101-DEPOT PARKING FUND

The **Depot Parking Fund** is used to account for revenue and expenditures related to the train depot commuter parking lot.

Metra's new commuter rail line made its inaugural run in August of 1996. Commuters now enjoy the service of five weekday inbound and outbound trains between Antioch and Chicago's Union Station. The train makes stops in ten communities, as well as a stop at O'Hare International Airport, Remote Parking Lot F. The total length of the train's run is 53 miles. To supplement Metra's train service, Pace provides bus service between communities for passengers who wish to pick up the Metra line at another station.

### Budget Summary

<i>Depot Parking</i>	<i>2021-22 Actual</i>	<i>2022-23 Actual</i>	<i>% Chg</i>	<i>2023-24 Projected</i>	<i>% Chg</i>	<i>2024-25 Budget</i>	<i>% Chg</i>
<b>Revenues</b>							
Fees For Service	3,360	6,585	96%	6,000	-9%	7,000	17%
Fines Forfeit Spec Assmt	0	50	100%	0	0%	0	0%
Other Financing Sources	0	0	0%	27,000	100%	7,400	-73%
<b>Total Revenues</b>	<b>3,360</b>	<b>6,635</b>	<b>98%</b>	<b>33,000</b>	<b>397%</b>	<b>14,400</b>	<b>-56%</b>
<b>Expenditures</b>							
Contractual Services	8,656	10,506	21%	12,400	18%	14,375	16%
Controlled Assets	0	0	0%	20,000	100%	0	100%
<b>Total Expenditures</b>	<b>8,656</b>	<b>10,506</b>	<b>21%</b>	<b>32,400</b>	<b>208%</b>	<b>14,375</b>	<b>-56%</b>
Excess of Revenues +/- Expenses	-5,297	-3,871	-27%	600	100%	25	-96%
<b>Beginning Fund Balance (unaudited)</b>	<b>454,102</b>	<b>448,805</b>	<b>-1%</b>	<b>444,935</b>	<b>-1%</b>	<b>445,535</b>	<b>0%</b>
<b>Estimated Ending Fund Balance</b>	<b>448,805</b>	<b>444,935</b>	<b>-1%</b>	<b>445,535</b>	<b>0%</b>	<b>445,560</b>	<b>0%</b>



## 229-DRUG SEIZURE

The **Drug Seizure Fund** accounts for funds collected from the confiscation of assets, proceeds, or instruments of drug related crimes. The seized assets are turned over to the state. Which, in turn, awards a share to the Village for the purchase of equipment utilized for drug enforcement purposes.

### Budget Summary

Drug Seizure	2021-22 Actual	2022-23 Actual	% Chg	2023-24 Projected	% Chg	2024-25 Budget	% Chg
<b>Revenues</b>							
Fees For Service	0	0	0%	0	0%	0	0%
Forfeitures- Drug Seizures	5,890	0	-100%	0	0%	0	0%
Investment Income	3	12	297%	0	0%	0	0%
<b>Total Revenues</b>	<b>5,893</b>	<b>12</b>	<b>-100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Expenditures</b>							
Contractual Services	0	0	0%	0	0%	0	0%
Supplies & Materials	47	88	89%	0	-100%	0	0%
<b>Total Expenditures</b>	<b>47</b>	<b>88</b>	<b>89%</b>	<b>0</b>	<b>-100%</b>	<b>0</b>	<b>0%</b>
Transfers In	0	0	0%	0	0%	0	0%
Excess of Revenues +/- Expenses	5,846	-76	-101%	0	-100%	0	0%
<b>Beginning Fund Balance (unaudited)</b>	<b>9,675</b>	<b>15,521</b>	<b>60%</b>	<b>15,445</b>	<b>0%</b>	<b>15,445</b>	<b>0%</b>
<b>Estimated Ending Fund Balance</b>	<b>15,521</b>	<b>15,445</b>	<b>0%</b>	<b>15,445</b>	<b>0%</b>	<b>15,445</b>	<b>0%</b>

## 247-MOTOR FUEL TAX FUND (MFT)

The **Motor Fuel Tax Fund (MFT)** accounts for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation.

### Budget Summary

<i>Motor Fuel Tax</i>	<i>2021-22 Actual</i>	<i>2022-23 Actual</i>	<i>% Chg</i>	<i>2023-24 Projected</i>	<i>% Chg</i>	<i>2024-25 Budget</i>	<i>% Chg</i>
<b>Revenues</b>							
Motor Fuel Tax	616,140	594,252	-4%	620,000	4%	627,000	1%
Investment Income	287	949	230%	250	-74%	0	-100%
Capital Grant	316,998	158,499	100%	0	0%	0	0%
Other Financing Sources	0	0	0%	0	0%	0	0%
<b>Total Revenues</b>	<b>933,425</b>	<b>753,699</b>	<b>-19%</b>	<b>620,250</b>	<b>-18%</b>	<b>627,000</b>	<b>1%</b>
<b>Expenditures</b>							
Contractual Services	0	0	0%	0	0%	0	0%
Debt Service	0	0	0%	0	0%	0	0%
Capital Outlay	666,389	842,064	26%	600,000	-29%	627,000	4%
Other Financing Uses	14,894	0	-100%	0	0%	0	0%
<b>Total Expenditures</b>	<b>681,283</b>	<b>842,064</b>	<b>24%</b>	<b>600,000</b>	<b>-29%</b>	<b>627,000</b>	<b>4%</b>
Excess of Revenues +/- Expenses	252,142	-88,365	-135%	20,250	-123%	0	-100%
<b>Beginning Fund Balance (unaudited)</b>	<b>566,282</b>	<b>818,424</b>	<b>45%</b>	<b>730,060</b>	<b>-11%</b>	<b>750,310</b>	<b>3%</b>
<b>Estimated Ending Fund Balance</b>	<b>818,424</b>	<b>730,060</b>	<b>-11%</b>	<b>750,310</b>	<b>3%</b>	<b>750,310</b>	<b>0%</b>





## 272-TAX INCREMENT FINANCING (TIF)

The **Tax Increment Financing (TIF) – Route 83** accounts for costs associated with economic development activities of the “Boylan” TIF District. Financing is provided primarily from the growth in property tax revenues.

### Budget Summary

<i>TIF-Boylan</i>	<i>2021-22 Actual</i>	<i>2022-23 Actual</i>	<i>% Chg</i>	<i>2023-24 Projected</i>	<i>% Chg</i>	<i>2024-25 Budget</i>	<i>% Chg</i>
<b>Revenues</b>							
Property Tax TIF-Boylan	95,483	98,549	3%	100,000	1%	100,000	0%
Investment Income	11	115	964%	0	0%	0	0%
<b>Total Revenues</b>	<b>95,494</b>	<b>98,664</b>	<b>3%</b>	<b>100,000</b>	<b>1%</b>	<b>100,000</b>	<b>0%</b>
<b>Expenditures</b>							
Contractual Services	275	0	-100%	600	100%	1,000	67%
Capital Outlay	0	0	0%	0	0%	0	0%
Other Financing Uses	0	0	0%	0	0%	0	0%
<b>Total Expenditures</b>	<b>275</b>	<b>0</b>	<b>-100%</b>	<b>600</b>	<b>-100%</b>	<b>1,000</b>	<b>67%</b>
Excess of Revenues +/- Expenses	95,219	98,664	4%	99,400	1%	99,000	0%
<b>Beginning Fund Balance (unaudited)</b>	<b>-49,711</b>	<b>45,508</b>	<b>-192%</b>	<b>144,172</b>	<b>217%</b>	<b>243,572</b>	<b>69%</b>
<b>Estimated Ending Fund Balance</b>	<b>45,508</b>	<b>144,172</b>	<b>217%</b>	<b>243,572</b>	<b>69%</b>	<b>342,572</b>	<b>41%</b>



## 279-TAX INCREMENT FINANCING (TIF)

The **Tax Increment Financing – Corporate Center** accounts for costs associated with economic development activities of the Antioch Corporate Center TIF district. Financing is provided primarily from the growth in property tax revenues, the tax increment, and the sales tax generated in the designated TIF area.

In 2009, the Village designated a 248-acre parcel of land abutting the North side of Route 173 as a TIF area, known today as the Antioch Corporate Center.

### Budget Summary

<i>TIF - Corporate Center</i>	<i>2021-22 Actual</i>	<i>2022-23 Actual</i>	<i>% Chg</i>	<i>2023-24 Projected</i>	<i>% Chg</i>	<i>2024-25 Budget</i>	<i>% Chg</i>
<b>Revenues</b>							
Property Tax TIF-CC	1,562,254	1,964,056	26%	2,000,000	2%	2,051,000	3%
Investment Income	370	856	131%	300	-65%	0	0%
Other Financing Sources	0	1,100	100%	0	-100%	0	0%
<b>Total Revenues</b>	<b>1,562,625</b>	<b>1,966,012</b>	<b>26%</b>	<b>2,000,300</b>	<b>2%</b>	<b>2,051,000</b>	<b>3%</b>
<b>Expenditures</b>							
Contractual Services	1,042,549	1,220,205	17%	1,222,150	0%	1,680,200	37%
Debt Service	635,000	690,000	9%	745,000	8%	10,800	-99%
Miscellaneous	72,900	53,850	-26%	33,150	-38%	360,000	986%
Transfers Out	0	0	0%	0	0%	0	0%
<b>Total Expenditures</b>	<b>1,750,449</b>	<b>1,964,055</b>	<b>12%</b>	<b>2,000,300</b>	<b>2%</b>	<b>2,051,000</b>	<b>3%</b>
Excess of Revenues +/- Expenses	-187,825	1,957	-101%	0	-100%	0	-100%
<b>Beginning Fund Balance (unaudited)</b>	<b>212,799</b>	<b>24,974</b>	<b>-88%</b>	<b>26,931</b>	<b>8%</b>	<b>26,931</b>	<b>0%</b>
<b>Estimated Ending Fund Balance</b>	<b>24,974</b>	<b>26,931</b>	<b>8%</b>	<b>26,931</b>	<b>0%</b>	<b>26,931</b>	<b>0%</b>



## 282-EAST BUSINESS DISTRICT

The **East Business District Fund** was designated in March 2019 imposing a 1% retail and service occupation tax specified by State Statute.

### Budget Summary

<i>East Business District</i>	<i>2021-22 Actual</i>	<i>2022-23 Actual</i>	<i>% Chg</i>	<i>2023-24 Projected</i>	<i>% Chg</i>	<i>2024-25 Budget</i>	<i>% Chg</i>
<b>Revenues - East District</b>							
Sales Tax	1,086,872	1,114,320	3%	1,135,000	2%	1,150,000	1%
Investment Income	0	0	0%	0	0%	0	0%
Other Financing Sources	0	0	0%	65,000	100%	0	0%
<b>Total Revenues</b>	<b>1,086,872</b>	<b>1,114,320</b>	<b>3%</b>	<b>1,200,000</b>	<b>8%</b>	<b>1,150,000</b>	<b>-4%</b>
<b>Expenditures</b>							
Contractual Services	0	0	0%	0	0%	0	0%
Debt Service	0	0	0%	0	0%	0	0%
Miscellaneous	0	0	0%	0	0%	0	0%
Transfers Out	121,089	-121,088	-200%	1,186,175	-1080%	1,150,000	-3%
<b>Total Expenditures</b>	<b>121,089</b>	<b>-121,088</b>	<b>-200%</b>	<b>1,186,175</b>	<b>-1080%</b>	<b>1,150,000</b>	<b>-3%</b>
Excess of Revenues +/- Expenses	965,783	1,235,408	28%	13,825	-100%	0	0%
<b>Beginning Fund Balance (unaudited)</b>	<b>1,587,293</b>	<b>2,553,076</b>	<b>61%</b>	<b>3,788,484</b>	<b>48%</b>	<b>3,802,309</b>	<b>0%</b>
<b>Estimated Ending Fund Balance</b>	<b>2,553,076</b>	<b>3,788,484</b>	<b>48%</b>	<b>3,802,309</b>	<b>0%</b>	<b>3,802,309</b>	<b>0%</b>



## 284-CENTRAL BUSINESS DISTRICT

The **Central Business District Fund** was designated in March 2020 imposing a 1% retail and service occupation tax specified by State Statute.

### Budget Summary

<i>Central Business District</i>	<i>2021-22 Actual</i>	<i>2022-23 Actual</i>	<i>% Chg</i>	<i>2023-24 Projected</i>	<i>% Chg</i>	<i>2024-25 Budget</i>	<i>% Chg</i>
<b>Revenues - Central District</b>							
Sales Tax	887,591	929,693	5%	900,000	-3%	950,000	6%
Transfers In	14,894	0	-100%	0	0%	0	0%
Investment Income	0	0	0%	0	0%	0	0%
Other Financing Sources	0	0	0%	0	0%	256,693	100%
<b>Total Revenues</b>	<b>902,485</b>	<b>929,693</b>	<b>3%</b>	<b>900,000</b>	<b>-3%</b>	<b>1,206,693</b>	<b>34%</b>
<b>Expenditures</b>							
Contractual Services	262,819	315,014	20%	100,000	-68%	250,000	150%
Debt Service	0	0	0%	0	0%		
Capital Outlay	47,801	11,575	-76%	100,000	764%		-100%
Other Financing	-121,088	520,773	-530%	0	-100%		
Transfers Out	0	0	0%	597,050	100%	418,600	
<b>Total Expenditures</b>	<b>189,532</b>	<b>847,363</b>	<b>446%</b>	<b>797,050</b>	<b>-6%</b>	<b>668,600</b>	<b>-16%</b>
Excess of Revenues +/- Expenses	712,953	82,330		102,950		538,093	
<b>Beginning Fund Balance (unaudited)</b>	<b>313,806</b>	<b>1,026,759</b>	<b>227%</b>	<b>1,109,089</b>	<b>8%</b>	<b>1,212,039</b>	<b>9%</b>
<b>Estimated Ending Fund Balance</b>	<b>1,026,759</b>	<b>1,109,089</b>	<b>8%</b>	<b>1,212,039</b>	<b>9%</b>	<b>1,750,132</b>	<b>44%</b>



## 300-CAPITAL FUND

The **Capital Fund** is used to account for capital projects, capital improvements and equipment not accounted for in other funds. The projects include, but are not limited to, improvements to public buildings, the paving of Village streets and the improvement and development of recreation facilities.

Without a dedicated funding source for capital purchases, General Operating surplus is utilized. In fiscal 2025 \$17.3 million will be transferred from the operating fund.

The Capital Improvement Plan presented later in this document will provide more detail.

PROJECTS INCLUDED IN CAPITAL PLAN	COST
Sequoit Creek Park	\$ 1,929,000.00
Pickle Ball Park	\$ 350,000.00
Park Master Plan Implementation	\$ 145,000.00
New Village Hall	\$ 2,000,000.00
New Public Works Building	\$ 12,000,000.00
Road Program	\$ 1,000,000.00
Police Vehicles	\$ 132,294.00
Public Works Vehicles	\$ 65,063.01
TOTAL	\$ 17,621,357.01

## **800-WATER AND SEWER FUND**

The **Waterworks and Sewerage Fund** is used to account for the provision of water services and wastewater treatment services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation and maintenance, financing and related debt service and billing and collection.



### **Water**

- Responsible for operating and maintaining the water distribution and pumping system
- Over 4,500 accounts
- 7 shallow and 2 deep wells
- 4 elevated storage tanks and 1 ground storage tank holding over 2 million gallons of fresh water
- 3 booster stations that pressurize certain zones of the system
- 76 miles of water main and 1,103 hydrants
- The unit trouble shoots and responds to breaks and failures with the assistance of Streets, Parks/Grounds and Vehicle/Building personnel



### **Sewer**

- Responsible for operating and maintaining the Village's sanitary sewage collection system 67 miles of mains and force mains 1,637 manholes, and 21 lift stations
- The unit trouble shoots and responds to maintenance, backups and failures
- Sanitary sewage treatment is provided by the Village owned and operated Wastewater Treatment facility

### **Wastewater**

- 3 employees
- Multi-functional
- Incorporates supervision of the wastewater treatment plant, and industrial pretreatment program

### **Industrial Pre-Treatment**

- Monitors Pickard China, Transcend Corporation and Nu-Way Speaker Products
- Reports to the Illinois Environmental Protection Agency

### **Major Concerns**

- Sewer system at capacity
- The existing sewer system effected by groundwater infiltration
- The division has initiated an Infiltration/Inflow analysis
- The lift stations are slowly becoming outdated and need major improvements.





### ***FY2024 Performance***

- 12 emergency repairs to underground utility lines
- 2 Lead services replaced
- 1 Pump replacement
- 3 Water service repair/replacement
- 7 Fire hydrant repairs
- Well 9 under repair
- Root control/Sewer system
- Cleaned exterior of Bowles and Raymond Water Towers
- Cleaned and inspected interior of Anita, Raymond, and IDI Water Towers
- Continue to focus on water meter replacement/upgrade program
- Continue to prepare list of all Commercial and Residential water service material types for the Lead Service requirements per the IEPA
- Clarifier repair

### ***FY2025 Goals and Objectives***

- Prepare short and long-range plans for sewer and water plant maintenance and upgrades to facilitate minimal service interruptions
- Maintain and upgrade lift stations on a scheduled basis
- Review new businesses for necessity of pre-treatment
- Continue Sanitary Sewer Manhole Rehab Program
- Liner system for wet well
- Submit Water Service Material Types to IEPA
- Prepare plan to eliminate lead services
- Continue root control in sewer system
- Continue to update water meters
- Well 7 repair



### ***Performance Indicators:***

<b>Water /Sewer</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
New Connections	29	43	56	62	29
Average Daily Consumption	1,078,000	1,102,000	1,145,000	1,026,767	1,270,000
Peak Daily Consumption	1,217,000	1,279,000	1,489,000	1,342,613	1,552,000
Total Pumped	393,470,000	402,230,000	418,044,000	374,770,000	463,472,000
Water Mains (Miles)	71.66	71.66	71.66	71.66	76
Fire Hydrants	1,031	1,031	1,031	1,031	1,103
Storage Capacity	2,050,000	2,050,000	2,050,000	2,050,000	2,550,000

### ***Water/Sewer***

<b>POSITION</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Water Supervisor	1	1	1	1
Water Operators	1	1	1	1
Wastewater/Treatment Supervisor	1	1	1	1
Wastewater/Treatment Operator	1	1	1	1





<b>Water &amp; Sewer</b>	<b>2021-22</b>	<b>2022-23</b>		<b>2023-24</b>		<b>2024-25</b>	
	<i>Actual</i>	<i>Actual</i>	<i>% Chg</i>	<i>Projected</i>	<i>% Chg</i>	<i>Budget</i>	<i>% Chg</i>
<b>Revenues</b>							
Fees for Service	4,220,150	4,979,988	18%	5,140,698	3%	4,393,847	-15%
Fines, Foreitures, Spec Assessment	135	404	199%	400	-1%	0	-100%
Other Income	25,640	36,169	41%	11,500	-68%	15,200	32%
Capital Grant	0	0	0%	600,000	100%	0	100%
Investment Income	18,852	161,595	757%	60,000	-63%	150,000	150%
Other Financing Sources	1,232	0	-100%	1,004,000	100%	0	100%
	<b>4,266,009</b>	<b>5,178,156</b>	<b>21%</b>	<b>6,816,598</b>	<b>32%</b>	<b>4,559,047</b>	<b>-33%</b>
<b>Expenditures</b>							
Personnel Costs	568,987	613,584	8%	655,580	7%	670,339	2%
Employee Benefits	150,066	170,769	14%	181,758	6%	217,913	20%
Contractual Services	1,643,401	1,744,233	6%	2,123,914	22%	2,009,631	-5%
Supplies & Materials	235,070	245,094	4%	197,650	-19%	208,313	5%
Miscellaneous	935	0	100%	0	0%	0	0%
Debt Service	234,052	124,418	-47%	1,043,617	739%	999,709	-4%
Equipment Leases	0	0	0%	0	0%	4,529	100%
Controlled Assets	53,543	37,484	-30%	36,000	-4%	103,000	186%
Capital Outlay	69,098	24,695	-64%	2,454,000	9837%	241,700	-90%
Other Financing Uses	649,263	1,173,167	81%	0	-100%	0	0%
	<b>3,604,414</b>	<b>4,133,443</b>	<b>15%</b>	<b>6,692,519</b>	<b>62%</b>	<b>4,455,134</b>	<b>-33%</b>
Excess of Revenues +/- Expenses	661,595	1,044,712	58%	124,079	-88%	103,913	-16%
<b>Beginning Fund Balance (unaudited)</b>	<b>30,425,015</b>	<b>31,086,610</b>	<b>2%</b>	<b>32,131,322</b>	<b>3%</b>	<b>32,255,401</b>	<b>0%</b>
<b>Estimated Ending Fund Balance</b>	<b>31,086,610</b>	<b>32,131,322</b>	<b>3%</b>	<b>32,255,401</b>	<b>0%</b>	<b>32,359,314</b>	<b>0%</b>



## SECTION 2

### FISCAL YEAR 2024-2025 OPERATING BUDGET

	GENERAL FUND		Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
REVENUES							
Non Departmental							
Non-Department							
Property Taxes							
		PROPERTY TAXES-CIVIL DEFE	100-005-000-4001	\$1,958.76	\$2,117.26	\$2,317.76	\$2,317.76
		PROPERTY TAXES-GENERAL	100-005-000-4003	\$1,105,635.89	\$1,173,175.72	\$1,471,405.00	\$1,487,878.00
		Property Taxes Corporate	100-005-000-4003			\$1,460,251.87	\$1,455,661.15
		Sub-line Item 1	100-005-000-4003			\$11,153.13	\$32,216.85
		PROPERTY TAXES-LIAB INS	100-005-000-4004	\$68,436.80	\$73,924.64	\$72,345.19	\$95,855.55
		PROPERTY TAXES-AUDIT	100-005-000-4006	\$9,772.45	\$10,563.04	\$10,028.09	\$12,965.95
		PROPERTY TAXES-SOCIAL SEC	100-005-000-4010	\$122,153.78	\$122,688.03	\$123,039.68	\$121,790.41
		PROPERTY TAXES-IMRF PEN	100-005-000-4011	\$122,185.89	\$122,672.02	\$88,408.74	\$65,794.13
		HOTEL MOTEL TAX	100-005-000-4019	\$60,684.28	\$57,310.84	\$60,000.00	\$60,000.00
		INCOME TAX	100-005-000-4020	\$2,088,901.05	\$2,362,600.26	\$2,300,000.00	\$2,370,000.00
		SALES TAX	100-005-000-4021	\$4,929,144.38	\$4,889,158.03	\$4,900,000.00	\$5,050,000.00
		STATE USE TAX	100-005-000-4023	\$565,153.37	\$599,584.03	\$560,000.00	\$560,000.00
		STATE RENTAL CAR TAX	100-005-000-4024	\$9,935.19	\$12,278.84	\$11,000.00	\$11,000.00
		PERSONAL PROP REPLA TAX	100-005-000-4025	\$150,624.70	\$170,249.19	\$115,000.00	\$120,000.00
		CANNABIS USE TAX	100-005-000-4026	\$23,123.91	\$22,761.48	\$23,000.00	\$21,000.00
		CANNABIS TAX-2	100-005-000-4027			\$0.00	\$125,000.00
		STATE SNOW & ICE MAINT	100-005-000-4028	\$3,839.50	\$0.00	\$4,000.00	
		TWNSHIP REPLACEMENT TAX	100-005-000-4059	\$17,212.59	\$16,487.46	\$14,000.00	\$14,000.00
		VIDEO GAMING TAX	100-005-000-4068	\$433,530.46	\$482,532.38	\$450,000.00	\$450,000.00
		CHARITABLE & JAR GAMES TA	100-005-000-4069	\$673.54	\$1,027.31	\$1,000.00	\$1,000.00
	Total Property Taxes:			\$9,712,966.54	\$10,119,130.53	\$10,205,544.46	\$10,568,601.80
	Intergovernmental Revenue						
		TWNSHP RD & BRIDGE RE TX	100-005-000-4158	\$116,482.08	\$119,958.75	\$119,000.00	\$125,000.00
	Total Intergovernmental Revenue:			\$116,482.08	\$119,958.75	\$119,000.00	\$125,000.00
	Operating Grants						
		NON-FED OPERATING GRANT	100-005-000-4301	\$8,651.00	\$605,311.53	\$2,144,688.47	
	Total Operating Grants:			\$8,651.00	\$605,311.53	\$2,144,688.47	
	Fees for Services						
		SALARY REIMBURSEMENT	100-005-000-4449	\$7,916.83	\$113.40	\$0.00	
		OTHER REIMBURSABLES	100-005-000-4497	\$19,153.73	\$1,002.94	\$0.00	

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
		Total Fees for Services:				\$27,070.56	\$1,116.34	\$0.00	
		Fines, Forfeitures, & Special Assessments							
			RETIREE HEALTH INS REIMBURSE	100-005-000-4677	\$93,594.00	\$98,330.01	\$95,058.00	\$75,787.56	
		Total Fines, Forfeitures, & Special Assessments:				\$93,594.00	\$98,330.01	\$95,058.00	\$75,787.56
		Other Income							
			ADMIN SVCS FEES	100-005-000-4801	\$308,300.00	\$397,709.00	\$495,806.32	\$407,861.95	
			RENTAL INCOME	100-005-000-4802	\$0.00	\$0.00	\$0.00		
			FRANCHISE USE FEE	100-005-000-4810	\$253,128.58	\$238,235.36	\$220,000.00	\$230,000.00	
			MISCELLANEOUS INCOME	100-005-000-4879	\$17,899.76	\$51,217.57	\$0.00		
		Total Other Income:				\$579,328.34	\$687,161.93	\$715,806.32	\$637,861.95
		Investment Income							
			INVESTMENT INCOME	100-005-000-4890	\$32,022.49	\$141,016.14	\$45,000.00	\$100,000.00	
		Total Investment Income:				\$32,022.49	\$141,016.14	\$45,000.00	\$100,000.00
		Other Financing Sources							
			TRANSFERS IN	100-005-000-4910	\$112,598.87	\$0.00	\$0.00		
			OTHER FINANCING SOURCES	100-005-000-4999	\$0.00	\$0.00	\$0.00	\$605,311.53	
			USE OF FUND BALANCE -SMC	100-005-000-4999			\$0.00	\$605,311.53	
		Total Other Financing Sources:				\$112,598.87	\$0.00	\$0.00	\$605,311.53
		Total Non-Department:				\$10,682,713.88	\$11,772,025.23	\$13,325,097.25	\$12,112,562.84
		Utility Taxes							
		Property Taxes							
			UTILITY TAX - TELEPHONE	100-005-105-4016	\$164,758.62	\$162,714.81	\$160,000.00	\$160,000.00	
			UTILITY TAX - NATURAL GAS	100-005-105-4017	\$313,211.22	\$379,670.34	\$315,000.00	\$200,000.00	
			UTILITY TAX - ELECTRICITY	100-005-105-4018	\$579,644.16	\$557,377.24	\$550,000.00	\$550,000.00	
		Total Property Taxes:				\$1,057,614.00	\$1,099,762.39	\$1,025,000.00	\$910,000.00
		Other Income							
			FEDERAL INT SUBSIDY - ERZ BOND	100-005-105-4804	\$0.00	\$0.00	\$0.00		
		Total Other Income:				\$0.00	\$0.00	\$0.00	
		Other Financing Sources							
			TRANSFERS IN	100-005-105-4910	\$0.00	\$0.00	\$0.00		

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			OTHER FINANCING SOURCES		100-005-105-4999	\$0.00	\$0.00		\$0.00
		<b>Total Other Financing Sources:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Total Utility Taxes:</b>				<b>\$1,057,614.00</b>	<b>\$1,099,762.39</b>	<b>\$1,025,000.00</b>	<b>\$910,000.00</b>
		<b>Total Non Departmental:</b>				<b>\$11,740,327.88</b>	<b>\$12,871,787.62</b>	<b>\$14,350,097.25</b>	<b>\$13,022,562.84</b>
		<b>Administration</b>							
		<b>Elected/Appointed</b>							
		<b>Donations &amp; Contributions</b>							
			DONATIONS-MARKER TREE		100-010-101-4732	\$0.00	\$0.00	\$0.00	
		<b>Total Donations &amp; Contributions:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>Other Income</b>							
			MISCELLANEOUS INCOME		100-010-101-4879	\$0.00	\$3,121.00	\$0.00	
		<b>Total Other Income:</b>				<b>\$0.00</b>	<b>\$3,121.00</b>	<b>\$0.00</b>	
		<b>Total Elected/Appointed:</b>				<b>\$0.00</b>	<b>\$3,121.00</b>	<b>\$0.00</b>	
		<b>Administration</b>							
		<b>Licenses &amp; Permits</b>							
			LICENSE - BUSINESS		100-010-110-4201	\$14,465.00	\$10,990.00	\$15,400.00	\$11,000.00
			LICENSES - GOLF CARTS		100-010-110-4202		\$1,600.00	\$3,000.00	\$5,000.00
			LICENSE -LIQUOR SALES		100-010-110-4204	\$76,775.00	\$67,900.00	\$73,550.00	\$75,000.00
			LICENSE - VIDEO GAMING		100-010-110-4206	\$9,325.00	\$26,750.00	\$28,250.00	\$30,000.00
		<b>Total Licenses &amp; Permits:</b>				<b>\$100,565.00</b>	<b>\$107,240.00</b>	<b>\$120,200.00</b>	<b>\$121,000.00</b>
		<b>Fees for Services</b>							
			PRINTING SVCS		100-010-110-4402	\$0.00	\$0.00	\$0.00	
			ADVERTISING SVCS-NEWSLTR		100-010-110-4403	\$0.00	\$0.00	\$0.00	
			RENTAL FEE-TOWERS		100-010-110-4450	\$74,886.76	\$67,906.22	\$74,000.00	\$72,000.00
			OTHER REIMBURSABLES		100-010-110-4497	\$95.50	\$0.00	\$0.00	
		<b>Total Fees for Services:</b>				<b>\$74,982.26</b>	<b>\$67,906.22</b>	<b>\$74,000.00</b>	<b>\$72,000.00</b>
		<b>Fines, Forfeitures, &amp; Special Assessments</b>							
			FINES		100-010-110-4620	\$0.00	\$0.00	\$0.00	
			RESTITUTION		100-010-110-4675	\$516.90	\$0.00	\$0.00	
			CASUALTY INS REIMB		100-010-110-4679	\$7,911.66	\$0.00	\$0.00	
		<b>Total Fines, Forfeitures, &amp; Special Assessments:</b>				<b>\$8,428.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	



		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
		Other Income							
			ADMIN SVCS FEES		100-010-110-4801	\$0.00	\$0.00	\$0.00	
			RENTAL INCOME		100-010-110-4802	\$0.00	\$0.00	\$0.00	
			COMMUNITY GARDEN FEE		100-010-110-4803	\$0.00	\$0.00	\$0.00	
			MISCELLANEOUS INCOME		100-010-110-4879	\$7.58	\$31.50	\$0.00	
		Total Other Income:				\$7.58	\$31.50	\$0.00	
		Total Administration:				\$183,983.40	\$175,177.72	\$194,200.00	\$193,000.00
		Communications							
		Donations & Contributions							
			DONATIONS AND SPONSORSHIPS		100-010-119-4730	\$0.00	\$2,200.00	\$20,000.00	
		Total Donations & Contributions:				\$0.00	\$2,200.00	\$20,000.00	
		Total Communications:				\$0.00	\$2,200.00	\$20,000.00	
		Emergency Management							
		Operating Grants							
			NON-FED OPERATING GRANT		100-010-425-4301	\$0.00	\$0.00	\$0.00	
			FEDERAL OPERATING GRANT		100-010-425-4335	\$0.00	\$0.00	\$0.00	
		Total Operating Grants:				\$0.00	\$0.00	\$0.00	
		Fees for Services							
			SALARY REIMBURSEMENT		100-010-425-4449	\$0.00	\$0.00	\$0.00	
			OTHER REIMBURSABLES		100-010-425-4497	\$0.00	\$0.00	\$0.00	
		Total Fees for Services:				\$0.00	\$0.00	\$0.00	
		Donations & Contributions							
			DONATIONS		100-010-425-4730	\$0.00	\$0.00	\$0.00	
		Total Donations & Contributions:				\$0.00	\$0.00	\$0.00	
		Other Income							
			MISCELLANEOUS INCOME		100-010-425-4879	-\$929.00	\$0.00	\$0.00	
			SALE OF EQUIPMENT		100-010-425-4891	\$0.00	\$0.00	\$0.00	
		Total Other Income:				-\$929.00	\$0.00	\$0.00	
		Other Financing Sources							
			COMP-LOSS OF EQUIP/ASSET		100-010-425-4990	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:				\$0.00	\$0.00	\$0.00	

	GENERAL FUND		Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
	<b>Total Emergency Management:</b>			<b>-\$929.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Administration:</b>				<b>\$183,054.40</b>	<b>\$180,498.72</b>	<b>\$214,200.00</b>	<b>\$193,000.00</b>
<b>Adjudication Court</b>							
	<b>Administration</b>						
	<b>Fines, Forfeitures, &amp; Special Assessments</b>						
		ADJUD/FINES - COURT COSTS	100-012-110-4610	\$0.00	\$0.00	\$0.00	
		ADJUD/FINES - POLICE	100-012-110-4611	\$7,386.43	\$9,643.19	\$8,200.00	\$8,000.00
		ADJUD/FINES - BUILDING/ZONING	100-012-110-4613	\$650.00	\$1,500.00	\$700.00	\$1,000.00
		ADJUD/FINES - PUBLIC WORKS	100-012-110-4614	\$700.00	\$7,650.00	\$5,000.00	\$1,000.00
		ADJUD-FINES - LIQUOR CONTROL	100-012-110-4615	\$0.00	\$0.00	\$0.00	
	<b>Total Fines, Forfeitures, &amp; Special Assessments:</b>			<b>\$8,736.43</b>	<b>\$18,793.19</b>	<b>\$13,900.00</b>	<b>\$10,000.00</b>
	<b>Total Administration:</b>			<b>\$8,736.43</b>	<b>\$18,793.19</b>	<b>\$13,900.00</b>	<b>\$10,000.00</b>
<b>Total Adjudication Court:</b>				<b>\$8,736.43</b>	<b>\$18,793.19</b>	<b>\$13,900.00</b>	<b>\$10,000.00</b>
<b>Parks</b>							
	<b>Joint Village/Township Park</b>						
	<b>Donations &amp; Contributions</b>						
		DONATIONS	100-060-278-4730	\$0.00	\$0.00	\$1,000.00	
	<b>Total Donations &amp; Contributions:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	
<b>Total Joint Village/Township Park:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	
	<b>Administration</b>						
	<b>Fees for Services</b>						
		RENTAL FEE-INDIVIDUALS	100-060-312-4450	\$5,534.00	\$4,178.75	\$4,600.00	\$4,600.00
		FACILITY RENTAL-TEAMS	100-060-312-4452	\$0.00	\$0.00	\$0.00	
		PARK SERVICES	100-060-312-4475	\$0.00	\$0.00	\$0.00	
		OTHER REIMBURSEABLES	100-060-312-4497		\$89.90	\$0.00	
	<b>Total Fees for Services:</b>			<b>\$5,534.00</b>	<b>\$4,268.65</b>	<b>\$4,600.00</b>	<b>\$4,600.00</b>
	<b>Donations &amp; Contributions</b>						
		DONATIONS	100-060-312-4730	\$0.00	\$1,011.00	\$0.00	
	<b>Total Donations &amp; Contributions:</b>			<b>\$0.00</b>	<b>\$1,011.00</b>	<b>\$0.00</b>	
	<b>Other Income</b>						
		MISCELLANEOUS INCOME	100-060-312-4879	\$1,698.50	\$0.00	\$0.00	
	<b>Total Other Income:</b>			<b>\$1,698.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
		Other Financing Sources							
			COMP-LOSS OF EQUIP/ASSET		100-060-312-4990	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:				\$0.00	\$0.00	\$0.00	
	Total Administration:					\$7,232.50	\$5,279.65	\$4,600.00	\$4,600.00
	Pool								
		Fees for Services							
			POOL FEES		100-060-313-4416	\$105,697.94	\$125,062.44	\$122,273.00	\$125,941.00
			RENTAL FEE-POOL PARTY		100-060-313-4450	\$12,129.55	\$12,403.18	\$11,980.00	\$12,340.00
			FACILITY RENTAL-TEAMS		100-060-313-4452	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
			PROGRAM FEES-POOL		100-060-313-4480	\$2,405.00	\$2,844.00	\$2,557.00	\$3,000.00
			POOL LESSONS		100-060-313-4482	\$33,885.61	\$43,076.05	\$21,652.00	\$20,000.00
		Total Fees for Services:				\$157,118.10	\$186,385.67	\$161,462.00	\$164,281.00
		Fines, Forfeitures, & Special Assessments							
			CASUALTY INS REIMB		100-060-313-4679	\$0.00	\$0.00	\$0.00	
		Total Fines, Forfeitures, & Special Assessments:				\$0.00	\$0.00	\$0.00	
		Donations & Contributions							
			DONATIONS		100-060-313-4730	\$1,250.00	\$2,116.00	\$2,000.00	
		Total Donations & Contributions:				\$1,250.00	\$2,116.00	\$2,000.00	
		Other Income							
			CONCESSION SALES		100-060-313-4851	\$34,694.27	\$37,416.94	\$37,870.00	\$38,000.00
			MISCELLANEOUS INCOME		100-060-313-4879	\$793.00	\$276.00	\$0.00	
		Total Other Income:				\$35,487.27	\$37,692.94	\$37,870.00	\$38,000.00
	Total Pool:					\$193,855.37	\$226,194.61	\$201,332.00	\$202,281.00
	Park Programs								
		Fees for Services							
			PROGRAM FEES		100-060-314-4480	\$5,031.52	\$8,101.35	\$6,918.00	\$7,000.00
			EVENT FEES		100-060-314-4481	\$0.00	\$0.00	\$0.00	
			CLASSES		100-060-314-4483	\$35,646.85	\$27,158.91	\$34,000.00	\$28,000.00
		Total Fees for Services:				\$40,678.37	\$35,260.26	\$40,918.00	\$35,000.00
		Donations & Contributions							

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			DONATIONS-MISS ANTIOCH		100-060-314-4734	\$1,600.00	\$0.00		\$0.00
			DONATIONS-ANTIOCH REC PGM		100-060-314-4735	\$500.00	\$0.00	\$0.00	
		<b>Total Donations &amp; Contributions:</b>				<b>\$2,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Other Income</b>							
			CONCESSION SALES		100-060-314-4851	\$0.00	\$0.00	\$0.00	
			MISCELLANEOUS INCOME		100-060-314-4879	\$0.00	\$0.00	\$0.00	
		<b>Total Other Income:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>Total Park Programs:</b>				<b>\$42,778.37</b>	<b>\$35,260.26</b>	<b>\$40,918.00</b>	<b>\$35,000.00</b>
		<b>Camp Crayon</b>							
		<b>Fees for Services</b>							
			PROGRAM FEES-CAMP CRAYON		100-060-315-4480	\$96,469.31	\$115,809.03	\$101,030.00	\$106,081.50
		<b>Total Fees for Services:</b>				<b>\$96,469.31</b>	<b>\$115,809.03</b>	<b>\$101,030.00</b>	<b>\$106,081.50</b>
		<b>Total Camp Crayon:</b>				<b>\$96,469.31</b>	<b>\$115,809.03</b>	<b>\$101,030.00</b>	<b>\$106,081.50</b>
		<b>Summer Day Camp</b>							
		<b>Fees for Services</b>							
			PROGRAM FEES-SUMMER DAYCMP		100-060-316-4480	\$274,399.86	\$419,398.56	\$300,000.00	\$260,000.00
		<b>Total Fees for Services:</b>				<b>\$274,399.86</b>	<b>\$419,398.56</b>	<b>\$300,000.00</b>	<b>\$260,000.00</b>
		<b>Other Income</b>							
			MISCELLANEOUS INCOME		100-060-316-4879	\$955.50	\$0.00	\$0.00	
		<b>Total Other Income:</b>				<b>\$955.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>Total Summer Day Camp:</b>				<b>\$275,355.36</b>	<b>\$419,398.56</b>	<b>\$300,000.00</b>	<b>\$260,000.00</b>
		<b>Special Events</b>							
		<b>Fees for Services</b>							
			SALARY REIMBURSEMENT		100-060-348-4449	\$0.00	\$0.00	\$0.00	
			PROGRAM FEES-S/E		100-060-348-4480	\$50,167.58	\$81,911.16	\$65,000.00	\$25,297.00
		<b>Total Fees for Services:</b>				<b>\$50,167.58</b>	<b>\$81,911.16</b>	<b>\$65,000.00</b>	<b>\$25,297.00</b>
		<b>Donations &amp; Contributions</b>							
			DONATIONS		100-060-348-4730	\$3,682.90	\$2,740.00	\$0.00	
			4TH OF JULY DONATIONS		100-060-348-4736	\$15,030.00	\$17,500.00	\$17,500.00	\$0.00
		<b>Total Donations &amp; Contributions:</b>				<b>\$18,712.90</b>	<b>\$20,240.00</b>	<b>\$17,500.00</b>	<b>\$0.00</b>

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
		Other Income							
			SALES-SPECIAL EVENTS		100-060-348-4852	\$0.00	\$0.00	\$0.00	
		Total Other Income:				\$0.00	\$0.00	\$0.00	
		Total Special Events:				\$68,880.48	\$102,151.16	\$82,500.00	\$25,297.00
		Brook Memorial Wetand							
		Donations & Contributions							
			DONATIONS		100-060-337-4730	\$0.00	\$0.00	\$0.00	
		Total Donations & Contributions:				\$0.00	\$0.00	\$0.00	
		Other Income							
			MISCELLANEOUS INCOME		100-060-337-4879	\$0.00	\$0.00	\$0.00	
		Total Other Income:				\$0.00	\$0.00	\$0.00	
		Total Brook Memorial Wetand:				\$0.00	\$0.00	\$0.00	
Total Parks:						\$684,571.39	\$904,093.27	\$731,380.00	\$633,259.50
		Community Development							
		Planning & Zoning							
		Operating Grants							
			NON-FED OPERATING GRANT		100-070-216-4301	\$0.00	\$0.00	\$0.00	
			FEDERAL OPERATING GRANT		100-070-216-4335	\$0.00	\$0.00	\$0.00	
		Total Operating Grants:				\$0.00	\$0.00	\$0.00	
		Fees for Services							
			SITE DEVELOPMENT SVCS		100-070-216-4417	\$16,550.00	\$30,550.00	\$15,000.00	\$5,000.00
			SALARY REIMBURSEMENT		100-070-216-4449	\$0.00	\$0.00	\$0.00	
			PLANNING & ZONING SVCS		100-070-216-4460	\$0.00	\$5,250.00	\$3,000.00	\$10,000.00
		Total Fees for Services:				\$16,550.00	\$35,800.00	\$18,000.00	\$15,000.00
		Other Income							
			ANNEXATION FEE		100-070-216-4808	\$0.00	\$0.00	\$0.00	
		Total Other Income:				\$0.00	\$0.00	\$0.00	
		Total Planning & Zoning:				\$16,550.00	\$35,800.00	\$18,000.00	\$15,000.00
		Building							
		Licenses & Permits							
			RENOVATIONS		100-070-217-4270	\$0.00	\$0.00	\$0.00	

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			PERMITS-COMMERCIAL BLDG		100-070-217-4271	\$22,305.00	\$13,360.00	\$18,000.00	\$18,000.00
			PERMITS - RESIDENTIAL		100-070-217-4272	\$196,121.53	\$240,039.08	\$120,000.00	\$130,000.00
			RENTAL INSPECTION		100-070-217-4273	\$0.00	\$1,175.00	\$0.00	
		<b>Total Licenses &amp; Permits:</b>				<b>\$218,426.53</b>	<b>\$254,574.08</b>	<b>\$138,000.00</b>	<b>\$148,000.00</b>
		<b>Fees for Services</b>							
			PRINTING SVCS		100-070-217-4402	\$0.00	\$0.00	\$0.00	
			ELECTRONIC FILING FEE		100-070-217-4410	\$7,297.00	\$7,089.50		\$0.00
			SALARY REIMBURSEMENT		100-070-217-4449	\$0.00	\$0.00	\$0.00	
		<b>Total Fees for Services:</b>				<b>\$7,297.00</b>	<b>\$7,089.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Other Income</b>							
			MISCELLANEOUS INCOME		100-070-217-4879	\$10,059.00	\$0.00	\$0.00	
		<b>Total Other Income:</b>				<b>\$10,059.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>Total Building:</b>				<b>\$235,782.53</b>	<b>\$261,663.58</b>	<b>\$138,000.00</b>	<b>\$148,000.00</b>
		<b>Special Events</b>							
		<b>Fees for Services</b>							
			PROGRAM FEES		100-070-348-4480		\$0.00	\$0.00	\$0.00
		<b>Total Fees for Services:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Donations &amp; Contributions</b>							
			DONATIONS		100-070-348-4730		\$0.00	\$0.00	\$211,500.00
			Concert - Raymond		100-070-348-4730			\$0.00	\$35,000.00
			Concert - Consume		100-070-348-4730			\$0.00	\$2,500.00
			Concert - Limerick		100-070-348-4730			\$0.00	\$500.00
			Concert - J&J Gaming		100-070-348-4730			\$0.00	\$2,000.00
			Concert - Moto Homes		100-070-348-4730			\$0.00	\$2,000.00
			Concert - Local 150		100-070-348-4730			\$0.00	\$2,000.00
			Concert - Moda Homes		100-070-348-4730			\$0.00	\$2,000.00
			Concert - Antioch Pizza		100-070-348-4730			\$0.00	\$3,000.00
			Concert - Heartland Bank		100-070-348-4730			\$0.00	\$2,000.00
			Concert - Fischer Paper		100-070-348-4730			\$0.00	\$2,000.00
			Concert - Wintrust		100-070-348-4730			\$0.00	\$5,000.00
			Wine Walk Fees		100-070-348-4730			\$0.00	\$81,000.00
			Shamrock Shuffle		100-070-348-4730			\$0.00	\$10,000.00
			Concert - Kick Off		100-070-348-4730			\$0.00	\$30,000.00

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
				Small Town Smoke Out	100-070-348-4730			\$0.00	\$12,000.00
				4th of July Fireworks	100-070-348-4730			\$0.00	\$20,500.00
		<b>Total Donations &amp; Contributions:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$211,500.00</b>
		<b>Total Special Events:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$211,500.00</b>
		<b>Total Community Development:</b>				<b>\$252,332.53</b>	<b>\$297,463.58</b>	<b>\$156,000.00</b>	<b>\$374,500.00</b>
		<b>Police</b>							
		<b>Police Services</b>							
		<b>Property Taxes</b>							
				PROPERTY TAXES-POLICE	100-080-430-4005	\$77,040.09	\$75,200.26	\$79,167.33	\$247,191.53
				PROPERTY TAXES-POLICE PENSION	100-080-430-4013	\$2,136,690.37	\$2,182,422.98	\$2,188,791.75	\$2,286,566.00
		<b>Total Property Taxes:</b>				<b>\$2,213,730.46</b>	<b>\$2,257,623.24</b>	<b>\$2,267,959.08</b>	<b>\$2,533,757.53</b>
		<b>Operating Grants</b>							
				NON-FED OPERATING GRANT	100-080-430-4301	\$0.00	\$9,280.00	\$0.00	
				FEDERAL OPERATING GRANT	100-080-430-4335	\$0.00	\$0.00	\$0.00	
		<b>Total Operating Grants:</b>				<b>\$0.00</b>	<b>\$9,280.00</b>	<b>\$0.00</b>	
		<b>Fees for Services</b>							
				POLICE SERVICES	100-080-430-4435	\$30,416.60	\$144,430.00	\$95,000.00	\$175,142.00
				SALARY REIMBURSEMENT	100-080-430-4449	\$85,670.33	\$23,766.16	\$12,000.00	\$20,000.00
				OTHER REIMBURSABLES	100-080-430-4497	\$25.00	\$0.00	\$0.00	\$20,000.00
		<b>Total Fees for Services:</b>				<b>\$116,111.93</b>	<b>\$168,196.16</b>	<b>\$107,000.00</b>	<b>\$215,142.00</b>
		<b>Fines, Forfeitures, &amp; Special Assessments</b>							
				FINES - TOWING	100-080-430-4648	\$5,000.00	\$2,500.00	\$4,500.00	\$6,000.00
				COURT - MUNI PROSECUTION	100-080-430-4652	\$358.41	\$263.37	\$300.00	\$100.00
				COURT - FINES TR/CV/OV	100-080-430-4654	\$34,301.58	\$53,322.54	\$30,000.00	\$30,000.00
				COURT - JDGT, BOND FORFEITURES	100-080-430-4656	\$4,450.00	-\$2,838.00	\$2,000.00	
				COURT - ECITATIONS	100-080-430-4658	\$1,474.47	\$606.82		\$0.00
				COURT -ARREST FEE	100-080-430-4659	\$7,137.27	\$7,195.04	\$5,000.00	\$5,000.00
				CASUALTY INS REIMB	100-080-430-4679	\$0.00	\$0.00	\$0.00	
		<b>Total Fines, Forfeitures, &amp; Special Assessments:</b>				<b>\$52,721.73</b>	<b>\$61,049.77</b>	<b>\$41,800.00</b>	<b>\$41,100.00</b>
		<b>Donations &amp; Contributions</b>							
				DONATIONS	100-080-430-4730	\$18,700.00	\$10,540.69		\$0.00
		<b>Total Donations &amp; Contributions:</b>				<b>\$18,700.00</b>	<b>\$10,540.69</b>		<b>\$0.00</b>



		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
		Other Income							
			MISCELLANEOUS INCOME		100-080-430-4879	\$400.00	\$400.00	\$0.00	
			IL POLICE TRAINING ACT		100-080-430-4880	\$0.00	\$0.00	\$0.00	
			SALE OF EQUIPMENT		100-080-430-4891	\$15,180.50	\$25,203.51	\$0.00	
		Total Other Income:				\$15,580.50	\$25,603.51	\$0.00	
		Other Financing Sources							
			COMP-LOSS OF EQUIP/ASSET		100-080-430-4990	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:				\$0.00	\$0.00	\$0.00	
		Total Police Services:				\$2,416,844.62	\$2,532,293.37	\$2,416,759.08	\$2,789,999.53
		Traffic Control/Dispatch							
		Fees for Services							
			DISPATCH SERVICES		100-080-431-4431	\$0.00	\$0.00	\$0.00	
			DISPATCH SVCS-SAL REIMB		100-080-431-4432	\$0.00	\$0.00	\$0.00	
		Total Fees for Services:				\$0.00	\$0.00	\$0.00	
		Total Traffic Control/Dispatch:				\$0.00	\$0.00	\$0.00	
		Total Police:				\$2,416,844.62	\$2,532,293.37	\$2,416,759.08	\$2,789,999.53
		Public Works							
		Public Works							
		Operating Grants							
			NON-FED OPERATING GRANT		100-090-511-4301	\$0.00	\$0.00	\$0.00	
		Total Operating Grants:				\$0.00	\$0.00	\$0.00	
		Fees for Services							
			SALARY REIMBURSEMENT		100-090-511-4449	\$0.00	\$0.00	\$0.00	
			OTHER REIMBURSABLES		100-090-511-4497	\$13,286.85	\$10,350.00	\$11,250.00	\$10,000.00
		Total Fees for Services:				\$13,286.85	\$10,350.00	\$11,250.00	\$10,000.00
		Fines, Forfeitures, & Special Assessments							
			CASUALTY INS REIMB		100-090-511-4679	\$11,476.96	\$15,692.25	\$1,000.00	
		Total Fines, Forfeitures, & Special Assessments:				\$11,476.96	\$15,692.25	\$1,000.00	
		Other Income							
			PUBLIC WORKS SERVICES		100-090-511-4815	\$863.52	\$1,160.55	\$500.00	

		GENERAL FUND			Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			SALE OF EQUIPMENT		100-090-511-4891	\$0.00	\$10,986.22	\$0.00	
		Total Other Income:				\$863.52	\$12,146.77	\$500.00	
		Other Financing Sources							
			COMP-LOSS OF EQUIPMENT		100-090-511-4990	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:				\$0.00	\$0.00	\$0.00	
		Total Public Works:				\$25,627.33	\$38,189.02	\$12,750.00	\$10,000.00
		Streets							
		Licenses & Permits							
			VEHICLE TAX		100-090-545-4207	\$94,650.81	\$88,916.00	\$88,400.00	\$92,000.00
		Total Licenses & Permits:				\$94,650.81	\$88,916.00	\$88,400.00	\$92,000.00
		Other Revenues							
			TREE REPLACEMENT		100-090-545-4520	\$0.00	\$0.00	\$0.00	
		Total Other Revenues:				\$0.00	\$0.00	\$0.00	
		Other Income							
			PUBLIC WORKS SERVICES		100-090-545-4811	\$0.00	\$0.00	\$0.00	
			MISCELLANEOUS INCOME		100-090-545-4879	\$0.00	\$0.00	\$0.00	
			SALE OF EQUIPMENT		100-090-545-4891	\$0.00	\$0.00	\$0.00	
		Total Other Income:				\$0.00	\$0.00	\$0.00	
		Other Financing Sources							
			COMP LOSS OF EQUIP/ASSET		100-090-545-4990	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:				\$0.00	\$0.00	\$0.00	
		Total Streets:				\$94,650.81	\$88,916.00	\$88,400.00	\$92,000.00
		Total Public Works:				\$120,278.14	\$127,105.02	\$101,150.00	\$102,000.00
						\$15,406,145.39	\$16,932,034.77	\$17,983,486.33	\$17,125,321.87

EXPENSES				GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
Non Departmental									
	Non-Department								
		Employee Benefits							
				RETIREE HEALTH INS EXPENSE	100-005-000-5203	\$105,112.88	\$106,575.69	\$95,058.00	\$75,787.56
				EMPLOYEE HEALTH DEDUCTIBLE	100-005-000-5210	\$203,551.95	\$203,226.46	\$150,000.00	205,00000
				IMRF - ERI	100-005-000-5246	\$9,685.60	\$0.00	\$0.00	\$80,000.00
				<b>Total Employee Benefits:</b>		<b>\$318,350.43</b>	<b>\$309,802.15</b>	<b>\$245,058.00</b>	<b>\$360,787.56</b>
		Contractual Services							
				FINANCIAL SERVICES	100-005-000-5402	\$0.00	\$0.00	\$0.00	
				INTERNET SERVICES	100-005-000-5418	\$0.00	\$0.00	\$0.00	
				GENERAL INSURANCE	100-005-000-5422	\$304,356.56	\$247,449.68	\$453,696.32	\$608,640.00
				TELEPHONE SERVICE	100-005-000-5423	\$8,722.01	\$5,752.52	\$6,000.00	\$6,600.00
				UTILITY - ELECTRIC	100-005-000-5426	\$530.26	\$197.72	\$500.00	\$600.00
				OTHER PROFESSIONAL SERVICES	100-005-000-5438	\$5,840.56	\$4,073.72	\$6,000.00	\$6,000.00
				ADMINISTRATIVE SERVICES	100-005-000-5440		\$3,208.00	\$0.00	\$0.00
				CONTRACT PAYMENTS	100-005-000-5488	\$4,945.21	\$6,082.19	\$5,500.00	\$2,775.00
				<b>Total Contractual Services:</b>		<b>\$324,394.60</b>	<b>\$266,763.83</b>	<b>\$471,696.32</b>	<b>\$624,615.00</b>
		Supplies and Materials							
				DOWNTOWN BEAUTIFICATION	100-005-000-5564	\$23,135.00	\$42,182.24	\$0.00	\$0.00
				<b>Total Supplies and Materials:</b>		<b>\$23,135.00</b>	<b>\$42,182.24</b>	<b>\$0.00</b>	<b>\$0.00</b>
		Contingency							
				CONTINGENCY EXPENSE	100-005-000-5993	\$3,559.66	\$5,300.00	\$50,000.00	\$50,000.00
				<b>Total Contingency:</b>		<b>\$3,559.66</b>	<b>\$5,300.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
				<b>Total Non-Department:</b>		<b>\$669,439.69</b>	<b>\$624,048.22</b>	<b>\$766,754.32</b>	<b>\$1,035,402.56</b>
		Utility Taxes							
		Other Financing Uses							
				TRANSFERS OUT - RESERVES	100-005-105-5910	\$0.00	\$0.00	\$200,000.00	\$0.00
				Balance for Reserves	100-005-105-5910			\$200,000.00	\$0.00
				Transfers Out - Capital	100-005-105-5911	\$1,800,000.00	\$1,184,688.00	\$3,194,688.47	\$1,655,311.53
				Transfer money from utility tax	100-005-105-5911			\$1,025,000.00	\$1,025,000.00
				Transfer Grant Money	100-005-105-5911			\$2,144,688.47	\$348,618.54
				Transfer from General Fund	100-005-105-5911			\$25,000.00	\$0.00
				Transfer to Equipment Replacement Fund	100-005-105-5911			\$0.00	\$25,000.00
				Transfer to Capital for Parks	100-005-105-5911			\$0.00	\$0.00
				Transfer to Capital use of Fund balance SMC	100-005-105-5911			\$0.00	\$0.00
				Transfer grant money SMC to CBD	100-005-105-5911			\$0.00	\$256,692.99

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			Transfers Out - Capital ERZ	100-005-105-5912	\$0.00	\$0.00	\$0.00	\$0.00
			<b>Total Other Financing Uses:</b>		<b>\$1,800,000.00</b>	<b>\$1,184,688.00</b>	<b>\$3,394,688.47</b>	<b>\$1,655,311.53</b>
			<b>Total Utility Taxes:</b>		<b>\$1,800,000.00</b>	<b>\$1,184,688.00</b>	<b>\$3,394,688.47</b>	<b>\$1,655,311.53</b>
			<b>Total Non Departmental:</b>		<b>\$2,469,439.69</b>	<b>\$1,808,736.22</b>	<b>\$4,161,442.79</b>	<b>\$2,690,714.09</b>
			<b>Administration</b>					
			<b>Elected/Appointed</b>					
			<b>Personnel Costs</b>					
			PART-TIME WAGES	100-010-101-5102	\$48,263.54	\$48,000.00	\$48,000.00	\$48,000.00
			<b>Total Personnel Costs:</b>		<b>\$48,263.54</b>	<b>\$48,000.00</b>	<b>\$48,000.00</b>	<b>\$48,000.00</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-010-101-5201	\$1,010.56	\$1,292.88	\$1,344.59	\$1,378.16
			MEDICAL INSURANCE	100-010-101-5203	\$15,117.54	\$10,976.24	\$13,510.13	\$14,789.74
			LIFE INSURANCE	100-010-101-5204	\$226.80	\$226.80	\$217.15	\$217.15
			STATE UNEMPLOY INS (SUI)	100-010-101-5205	\$88.71	\$0.00	\$0.00	
			SOCIAL SECURITY	100-010-101-5244	\$2,911.40	\$2,876.91	\$2,976.00	\$2,976.00
			MEDICARE EXP	100-010-101-5245	\$680.91	\$672.83	\$696.00	\$696.00
			IMRF EXPENSES	100-010-101-5246	-\$140.24	\$348.40	\$238.80	\$415.20
			<b>Total Employee Benefits:</b>		<b>\$19,895.68</b>	<b>\$16,394.06</b>	<b>\$18,982.67</b>	<b>\$20,472.25</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-010-101-5329	\$650.40	\$795.00	\$5,000.00	\$5,500.00
			MEETING EXPENSE	100-010-101-5330	\$6,040.00	\$11,861.54	\$10,000.00	\$10,000.00
			TRAINING	100-010-101-5331	\$1,424.40	\$0.00	\$1,500.00	\$1,500.00
			PROFESSIONAL DUES	100-010-101-5403			\$0.00	\$0.00
			CELL PHONE SERVICE	100-010-101-5424	\$3,793.51	\$3,256.42	\$4,000.00	\$4,000.00
			OTHER PROFESSIONAL SERVICES	100-010-101-5438	\$1,513.60	\$3,671.06	\$10,000.00	\$2,800.00
			Newly Elected Officials Badges, Name plates, n	100-010-101-5438			\$100.00	\$600.00
			Funeral Flowers	100-010-101-5438			\$1,200.00	\$1,200.00
			SunBeam	100-010-101-5438			\$6,000.00	\$0.00
			LA Sound	100-010-101-5438			\$1,000.00	\$1,000.00
			Other	100-010-101-5438			\$1,700.00	\$0.00
			PROGRAM EXPENSE	100-010-101-5448	\$545.41	\$0.00	\$5,000.00	
			<b>Total Contractual Services:</b>		<b>\$13,967.32</b>	<b>\$19,584.02</b>	<b>\$35,500.00</b>	<b>\$23,800.00</b>
			<b>Supplies and Materials</b>					
			DOWNTOWN BEAUTIFICATION	100-010-101-5564	\$0.00	\$1,370.91	\$30,000.00	\$30,000.00
			FOOD	100-010-101-5570	\$0.00	\$568.69	\$3,000.00	\$1,500.00
			<b>Total Supplies and Materials:</b>		<b>\$0.00</b>	<b>\$1,939.60</b>	<b>\$33,000.00</b>	<b>\$31,500.00</b>
			<b>Total Elected/Appointed:</b>		<b>\$82,126.54</b>	<b>\$85,917.68</b>	<b>\$135,482.67</b>	<b>\$123,772.25</b>

EXPENSES				GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
	Administration								
		Personnel Costs							
			SALARIES & WAGES		100-010-110-5101	\$331,670.31	\$313,079.26	\$432,258.10	\$358,536.99
			PAID TIME OFF BUYBACK		100-010-110-5107	\$0.00	\$27,524.62	\$6,000.00	\$6,000.00
			OVERTIME		100-010-110-5110	\$188.73	\$0.00	\$100.00	
		Total Personnel Costs:				\$331,859.04	\$340,603.88	\$438,358.10	\$364,536.99
		Employee Benefits							
			DENTAL INSURANCE		100-010-110-5201	\$5,454.37	\$4,427.86	\$6,467.61	\$6,629.35
			MEDICAL INSURANCE		100-010-110-5203	\$45,522.33	\$55,161.28	\$83,082.49	\$40,173.59
			LIFE INSURANCE		100-010-110-5204	\$510.30	\$529.20	\$570.96	\$570.96
			STATE UNEMPLOY INS (SUI)		100-010-110-5205	\$463.34	\$375.28	\$4,106.45	\$3,827.75
			SOCIAL SECURITY		100-010-110-5244	\$18,850.58	\$17,787.41	\$26,800.00	\$22,601.29
			MEDICARE EXP		100-010-110-5245	\$4,652.31	\$4,817.03	\$6,267.74	\$5,285.79
			IMRF EXPENSES		100-010-110-5246	\$18,451.48	\$9,789.29	\$8,601.94	\$9,810.38
		Total Employee Benefits:				\$93,904.71	\$92,887.35	\$135,897.19	\$88,899.11
		Contractual Services							
			TRAVEL EXPENSE		100-010-110-5329	\$678.71	\$3,354.75	\$1,500.00	\$3,150.00
				IML Conference - VA & AVA	100-010-110-5329			\$0.00	\$1,400.00
				ILCMA Conference - VA & AVA	100-010-110-5329			\$0.00	\$1,250.00
				Miscellaneous	100-010-110-5329			\$0.00	\$500.00
			MEETING EXPENSE		100-010-110-5330	\$838.73	\$3,225.64	\$1,600.00	\$1,500.00
			TRAINING		100-010-110-5331	\$1,095.00	\$99.00	\$1,500.00	\$5,600.00
				Village-Wide Reasonable suspicion training	100-010-110-5331			\$0.00	\$4,500.00
				IML Conference - VA & AVA	100-010-110-5331			\$0.00	\$500.00
				ILCMA Conference - VA & AVA	100-010-110-5331			\$0.00	\$600.00
			MAINTENANCE-BUILDINGS		100-010-110-5350	\$0.00	\$0.00	\$0.00	
			PROFESSIONAL DUES		100-010-110-5403	\$5,268.03	\$15,199.75	\$15,500.00	\$6,316.00
				ICMA - VA & AVA	100-010-110-5403			\$0.00	\$2,000.00
				ILCMA - VA & AVA	100-010-110-5403			\$0.00	\$600.00
				Lake County Partners	100-010-110-5403			\$0.00	\$3,216.00
				Miscellaneous	100-010-110-5403			\$0.00	\$500.00
			TELEPHONE SERVICE		100-010-110-5423	\$1,174.13	\$826.51	\$1,000.00	\$672.00
			CELL PHONE SERVICE		100-010-110-5424	\$1,262.83	\$1,845.83	\$2,000.00	\$2,000.00
			UTILITY - ELECTRIC		100-010-110-5426			\$0.00	\$10,000.00
			UTILITY - GAS		100-010-110-5430	\$7,659.06	\$13,994.24	\$8,000.00	\$12,200.00
			POSTAGE		100-010-110-5432	\$6,089.49	\$7,269.37	\$9,000.00	\$9,000.00
			ADVERTISING		100-010-110-5433	\$13,602.90	\$600.00	\$1,200.00	\$1,000.00
				Legal Ads & Public Hearing Notices	100-010-110-5433			\$0.00	\$250.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			GovHR Postings	100-010-110-5433			\$0.00	\$750.00
			PRINTING SERVICE	100-010-110-5434	\$3,084.44	\$3,232.11	\$3,500.00	\$3,500.00
			ENGINEERING SERVICES	100-010-110-5436	\$10,374.24	\$9,550.89	\$15,000.00	\$20,000.00
			LEGAL SERVICES	100-010-110-5437	\$202,141.68	\$180,785.17	\$200,000.00	\$210,000.00
			Retainer	100-010-110-5437			\$0.00	\$120,000.00
			Litigation	100-010-110-5437			\$0.00	\$30,000.00
			Prosecution	100-010-110-5437			\$0.00	\$60,000.00
			OTHER PROFESSIONAL SERVICES	100-010-110-5438	\$17,416.85	\$24,585.43	\$28,000.00	\$21,075.00
			Employee Background checks -Non-seasonal	100-010-110-5438			\$450.00	\$450.00
			Drug Testing-non-seasonal	100-010-110-5438			\$325.00	\$325.00
			Surveys, Wetland Appraisals,HR	100-010-110-5438			\$27,225.00	\$0.00
			Grant Writing Services	100-010-110-5438			\$0.00	\$2,000.00
			HR Consulting Fees	100-010-110-5438			\$0.00	\$7,500.00
			Gov HR	100-010-110-5438			\$0.00	\$10,800.00
			ADMINISTRATIVE SERVICES	100-010-110-5440	\$3,409.14	\$5,921.58	\$3,000.00	\$5,000.00
			PROGRAM EXP-ENVIRONMENT COMM	100-010-110-5448	\$0.00	\$0.00	\$0.00	
			MARKETING	100-010-110-5451	\$10,556.55	\$4,000.00	\$0.00	
			CONTRACT PAYMENTS	100-010-110-5488	\$34,106.85	\$30,575.29	\$15,000.00	\$16,500.00
			<b>Total Contractual Services:</b>		<b>\$318,758.63</b>	<b>\$305,065.56</b>	<b>\$305,800.00</b>	<b>\$327,513.00</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-010-110-5565	\$5,183.46	\$5,070.81	\$5,000.00	\$6,500.00
			FUEL & FLUIDS	100-010-110-5566	-\$24.62	\$0.00	\$0.00	
			OPERATING SUPPLIES	100-010-110-5568	\$2,710.12	\$5,970.77	\$6,000.00	\$5,000.00
			UNIFORMS	100-010-110-5569		\$0.00	\$600.00	\$400.00
			FOOD	100-010-110-5570	\$858.41	\$287.01	\$3,000.00	\$3,500.00
			Outgoing Trustee Dominiak meeting	100-010-110-5570			\$200.00	\$0.00
			Employee appreciation Picnic	100-010-110-5570			\$750.00	\$1,000.00
			Christmas Party, Summer Picnic, Lunches	100-010-110-5570			\$2,050.00	\$0.00
			Christmas Party, Lunches	100-010-110-5570			\$0.00	\$2,050.00
			Ongoing Trustee Meeting	100-010-110-5570			\$0.00	\$450.00
			PUBLICATIONS	100-010-110-5571	\$2,128.12	\$3,240.07	\$3,500.00	\$3,000.00
			<b>Total Supplies and Materials:</b>		<b>\$10,855.49</b>	<b>\$14,568.66</b>	<b>\$18,100.00</b>	<b>\$18,400.00</b>
			<b>Controlled Assets</b>					
			EQUIPMENT<\$25K	100-010-110-5755	\$0.00	\$8,124.74	\$2,500.00	
			COMPUTER EQUIPMENT<\$10K	100-010-110-5760	\$324.84	\$0.00	\$6,000.00	
			COMPUTER SOFTWARE	100-010-110-5761	\$3,048.47	\$2,613.62	\$5,000.00	\$15,000.00
			<b>Total Controlled Assets:</b>		<b>\$3,373.31</b>	<b>\$10,738.36</b>	<b>\$13,500.00</b>	<b>\$15,000.00</b>
			<b>Total Administration:</b>		<b>\$758,751.18</b>	<b>\$763,863.81</b>	<b>\$911,655.29</b>	<b>\$814,349.10</b>

EXPENSES				GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
	Clerks Office								
		Personnel Costs							
			SALARIES & WAGES		100-010-115-5101	\$155,141.99	\$192,919.54	\$201,135.84	\$208,985.82
			PART-TIME WAGES		100-010-115-5102	\$3,393.50	\$0.00	\$0.00	
			PAID TIME OFF BUYBACK		100-010-115-5107	\$0.00	\$15,232.82	\$5,000.00	\$1,000.00
			OVERTIME		100-010-115-5110	\$76.02	\$0.00	\$0.00	
		Total Personnel Costs:				\$158,611.51	\$208,152.36	\$206,135.84	\$209,985.82
		Employee Benefits							
			DENTAL INSURANCE		100-010-115-5201	\$3,772.98	\$3,750.12	\$3,900.11	\$3,997.45
			MEDICAL INSURANCE		100-010-115-5203	\$35,859.58	\$38,620.00	\$43,023.64	\$45,955.80
			LIFE INSURANCE		100-010-115-5204	\$340.20	\$340.20	\$353.81	\$353.81
			STATE UNEMPLOY INS (SUI)		100-010-115-5205	\$311.74	\$387.93	\$1,910.79	\$2,834.81
			SOCIAL SECURITY		100-010-115-5244	\$9,085.61	\$12,066.54	\$12,470.42	\$13,019.12
			MEDICARE EXP		100-010-115-5245	\$2,124.83	\$2,821.96	\$2,916.47	\$3,044.79
			IMRF EXPENSES		100-010-115-5246	\$8,454.92	\$5,995.20	\$4,002.60	\$7,265.51
		Total Employee Benefits:				\$59,949.86	\$63,981.95	\$68,577.84	\$76,471.29
		Contractual Services							
			Travel Expense		100-010-115-5329	\$199.00	\$65.00	\$1,500.00	\$900.00
			MEETING EXPENSE		100-010-115-5330	\$50.00	\$70.00	\$500.00	\$200.00
			TRAINING		100-010-115-5331	\$0.00	\$0.00	\$1,000.00	\$1,000.00
			PROFESSIONAL DUES		100-010-115-5403	\$513.00	\$1,074.33	\$1,600.00	\$1,600.00
			CELL PHONE SERVICE		100-010-115-5424	\$250.28	\$425.06	\$500.00	\$550.00
			OTHER PROFESSIONAL SERVICES		100-010-115-5438	\$10,316.90	\$12,203.71	\$14,000.00	\$13,000.00
		Total Contractual Services:				\$11,329.18	\$13,838.10	\$19,100.00	\$17,250.00
		Supplies and Materials							
			OFFICE SUPPLIES		100-010-115-5565	\$44.70	\$16.59	\$200.00	\$300.00
			UNIFORMS		100-010-115-5569		\$0.00	\$500.00	\$500.00
		Total Supplies and Materials:				\$44.70	\$16.59	\$700.00	\$800.00
		Controlled Assets							
			COMPUTER EQUIPMENT<\$10K		100-010-115-5760	\$0.00	\$0.00	\$0.00	
			COMPUTER SOFTWARE		100-010-115-5761	\$0.00	\$0.00	\$5,000.00	\$8,000.00
		Total Controlled Assets:				\$0.00	\$0.00	\$5,000.00	\$8,000.00
	Total Clerks Office:					\$229,935.25	\$285,989.00	\$299,513.68	\$312,507.11
	Information Technology								
		Personnel Costs							
			SALARIES & WAGES		100-010-117-5101	\$75,062.11	\$93,077.71	\$100,262.01	\$106,830.22

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Total Personnel Costs:</b>		<b>\$75,062.11</b>	<b>\$93,077.71</b>	<b>\$100,262.01</b>	<b>\$106,830.22</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-010-117-5201	\$1,979.40	\$1,953.84	\$2,031.99	\$2,082.78
			MEDICAL INSURANCE	100-010-117-5203	\$18,347.52	\$19,049.80	\$22,359.71	\$23,797.27
			LIFE INSURANCE	100-010-117-5204	\$113.40	\$113.40	\$117.94	\$117.94
			STATE UNEMPLOY INS (SUI)	100-010-117-5205	\$93.97	\$126.07	\$952.49	\$1,442.21
			SOCIAL SECURITY	100-010-117-5244	\$4,490.34	\$5,577.67	\$6,216.24	\$6,623.47
			MEDICARE EXP	100-010-117-5245	\$1,050.22	\$1,304.43	\$1,453.80	\$1,549.04
			IMRF EXPENSE	100-010-117-5246	\$3,632.81	\$2,678.45	\$1,995.21	\$3,696.33
			<b>Total Employee Benefits:</b>		<b>\$29,707.66</b>	<b>\$30,803.66</b>	<b>\$35,127.38</b>	<b>\$39,309.04</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-010-117-5329			\$0.00	\$400.00
			COMPUTER CONSULTANT SERVICE	100-010-117-5401	\$32,844.24	\$38,109.29	\$61,800.00	\$65,180.00
			Camera System Maintenance	100-010-117-5401			\$3,000.00	\$1,500.00
			Phone System Support	100-010-117-5401			\$3,500.00	\$10,000.00
			PD/CenCom Microwave communication suppo	100-010-117-5401			\$5,000.00	\$3,000.00
			FCC Monitoring/Renewals	100-010-117-5401			\$1,300.00	\$1,300.00
			network support consultants	100-010-117-5401			\$49,000.00	\$45,000.00
			Access Controls Maintenance	100-010-117-5401			\$0.00	\$1,500.00
			Permit/Licensing software setup fee	100-010-117-5401			\$0.00	\$2,880.00
			PROFESSIONAL DUES	100-010-117-5403	\$0.00	\$200.00	\$300.00	\$200.00
			GMIS	100-010-117-5403			\$300.00	\$200.00
			INTERNET SERVICES	100-010-117-5418	\$1,166.54	\$2,196.47	\$4,860.80	\$11,135.00
			Comcast -VH, PD, PW, Parks Bldgs	100-010-117-5418			\$3,760.80	\$6,075.00
			AT&T Backup svc - VH, PD, PW, Parks Bldgs	100-010-117-5418			\$1,100.00	\$1,400.00
			Comcast - Open Space Development	100-010-117-5418			\$0.00	\$2,400.00
			EV Charging Station Cell Connection	100-010-117-5418			\$0.00	\$1,260.00
			CELL PHONE SERVICE	100-010-117-5424	\$483.95	\$570.05	\$1,330.00	\$852.00
			IT Phone service	100-010-117-5424			\$790.00	\$482.00
			Hotspot for staff	100-010-117-5424			\$540.00	\$370.00
			<b>Total Contractual Services:</b>		<b>\$34,494.73</b>	<b>\$41,075.81</b>	<b>\$68,290.80</b>	<b>\$77,767.00</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-010-117-5565	\$592.91	\$129.79	\$250.00	\$250.00
			Maintenance Supplies	100-010-117-5567	\$0.00	\$0.00	\$0.00	
			<b>Total Supplies and Materials:</b>		<b>\$592.91</b>	<b>\$129.79</b>	<b>\$250.00</b>	<b>\$250.00</b>
			<b>Controlled Assets</b>					
			COMPUTER EQUIPMENT <\$10K	100-010-117-5760	\$45,276.87	\$42,269.05	\$64,000.00	\$38,900.00



EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			Misc supplies	100-010-117-5760			\$1,500.00	\$1,500.00
			switches	100-010-117-5760			\$8,000.00	\$8,000.00
			UPS replacements	100-010-117-5760			\$3,200.00	\$2,500.00
			MultiFactor Tokens	100-010-117-5760			\$300.00	\$300.00
			Computers, Monitors, Laptops	100-010-117-5760			\$31,800.00	\$23,000.00
			SAN	100-010-117-5760			\$18,000.00	\$0.00
			Budget Adjustment Monthly Monitor and Anti	100-010-117-5760			\$1,200.00	\$0.00
			PD Camera System Server	100-010-117-5760			\$0.00	\$3,000.00
			Pool Cameras	100-010-117-5760			\$0.00	\$0.00
			Host Servers Replacement - PD	100-010-117-5760			\$0.00	\$0.00
			Proximity Access Cards	100-010-117-5760			\$0.00	\$600.00
			Strike Guard Move - Skidmore	100-010-117-5760			\$0.00	\$0.00
			Security Camera Move/add/update - Skidmore	100-010-117-5760			\$0.00	\$0.00
			Door Access Controls - Skidmore	100-010-117-5760			\$0.00	\$0.00
			Host Servers - Skidmore	100-010-117-5760			\$0.00	\$0.00
			SAN - Skidmore	100-010-117-5760			\$0.00	\$0.00
			A/V Conference Room - Skidmore	100-010-117-5760			\$0.00	\$0.00
			SOFTWARE,LICENSING,UPDATES	100-010-117-5761	\$38,918.24	\$56,388.76	\$54,940.00	\$104,159.00
			Datto Backup/DR	100-010-117-5761			\$12,000.00	\$13,000.00
			MFA - Cisco Duo	100-010-117-5761			\$3,600.00	\$2,500.00
			Microsoft 365	100-010-117-5761			\$21,670.00	\$23,055.00
			VMWare	100-010-117-5761			\$3,450.00	\$8,000.00
			Dell/HP/Cisco svc agreements	100-010-117-5761			\$3,000.00	\$1,500.00
			SSL	100-010-117-5761			\$1,320.00	\$1,350.00
			Zoom	100-010-117-5761			\$2,000.00	\$2,104.00
			Village Wide Cybersecurity Training/Testing	100-010-117-5761			\$3,500.00	\$3,600.00
			Adobe Acrobat licensing	100-010-117-5761			\$1,400.00	\$2,850.00
			BrightMetrics	100-010-117-5761			\$1,500.00	\$0.00
			Budget Adjustment Monthly Monitor and Anti	100-010-117-5761			\$1,500.00	\$0.00
			Endpoint Management	100-010-117-5761			\$0.00	\$12,000.00
			Exacqvision Software	100-010-117-5761			\$0.00	\$3,000.00
			Phone System	100-010-117-5761			\$0.00	\$13,200.00
			Mobile Credentials - ICT	100-010-117-5761			\$0.00	\$0.00
			Permit/License/Code enforcement software	100-010-117-5761			\$0.00	\$18,000.00
			<b>Total Controlled Assets:</b>		<b>\$84,195.11</b>	<b>\$98,657.81</b>	<b>\$118,940.00</b>	<b>\$143,059.00</b>
			<b>Total Information Technology:</b>		<b>\$224,052.52</b>	<b>\$263,744.78</b>	<b>\$322,870.19</b>	<b>\$367,215.26</b>
			<b>Emergency Management</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-010-425-5101	\$0.00	\$0.00	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-010-425-5201	\$0.00	\$0.00	\$0.00	
			IMRF EXPENSES	100-010-425-5246	\$0.00	\$0.00	\$0.00	
			<b>Total Employee Benefits:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Contractual Services</b>					
			Professional Dues	100-010-425-5403	\$0.00	\$0.00	\$0.00	
			TELEPHONE SERVICE	100-010-425-5423	\$2,371.88	\$2,088.71	\$0.00	
			Pager/Cell Phone Svc	100-010-425-5424	\$0.00	\$0.00	\$0.00	
			OTHER PROFESSIONAL SERVICES	100-010-425-5438	\$0.00	\$0.00	\$0.00	
			CONTRACT PAYMENTS	100-010-425-5488	\$2,483.34	\$13,678.33	\$8,500.00	\$8,500.00
			<b>Total Contractual Services:</b>		<b>\$4,855.22</b>	<b>\$15,767.04</b>	<b>\$8,500.00</b>	<b>\$8,500.00</b>
			<b>Supplies and Materials</b>					
			Operating Supplies	100-010-425-5568	\$0.00	\$0.00	\$0.00	
			<b>Total Supplies and Materials:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			EQUIPMENT<\$25K	100-010-425-5755	\$0.00	\$0.00	\$0.00	
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total Emergency Management:</b>		<b>\$4,855.22</b>	<b>\$15,767.04</b>	<b>\$8,500.00</b>	<b>\$8,500.00</b>
			<b>Police/Fire Commission</b>					
			<b>Personnel Costs</b>					
			PART-TIME WAGES	100-010-432-5102	\$0.00	\$0.00	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Employee Benefits</b>					
			STATE UNEMPLOY INS (SUI)	100-010-432-5205	\$0.00	\$0.00	\$0.00	
			SOCIAL SECURITY	100-010-432-5244	\$0.00	\$0.00	\$0.00	
			MEDICARE EXP	100-010-432-5245	\$0.00	\$0.00	\$0.00	
			IMRF EXPENSES	100-010-432-5246	\$0.00	\$0.00	\$0.00	
			<b>Total Employee Benefits:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Contractual Services</b>					
			OTHER PROFESSIONAL SERVICES	100-010-432-5438	\$13,473.50	\$18,027.03	\$22,750.00	\$14,600.00
			<b>Total Contractual Services:</b>		<b>\$13,473.50</b>	<b>\$18,027.03</b>	<b>\$22,750.00</b>	<b>\$14,600.00</b>
			<b>Total Police/Fire Commission:</b>		<b>\$13,473.50</b>	<b>\$18,027.03</b>	<b>\$22,750.00</b>	<b>\$14,600.00</b>
			<b>Communications</b>					

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-010-119-5101	\$0.00	\$79,903.77	\$100,000.00	\$0.00
			PART-TIME WAGES	100-010-119-5102		\$0.00	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$0.00</b>	<b>\$79,903.77</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-010-119-5201	\$0.00	\$1,791.02	\$2,031.99	\$0.00
			MEDICAL INSURANCE	100-010-119-5203	\$0.00	\$0.00	\$0.00	\$0.00
			LIFE INSURANCE	100-010-119-5204	\$0.00	\$37.80	\$117.94	\$0.00
			STATE UNEMPLOY INS (SUI)	100-010-119-5205	\$0.00	\$126.07	\$950.00	\$0.00
			SOCIAL SECURITY	100-010-119-5244	\$0.00	\$4,954.03	\$6,200.00	\$0.00
			MEDICARE EXP	100-010-119-5245	\$0.00	\$1,158.58	\$1,450.00	\$0.00
			IMRF EXPENSES	100-010-119-5246	\$0.00	\$2,305.30	\$1,990.00	\$0.00
			<b>Total Employee Benefits:</b>		<b>\$0.00</b>	<b>\$10,372.80</b>	<b>\$12,739.93</b>	<b>\$0.00</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-010-119-5329	\$0.00	\$123.37	\$300.00	\$0.00
			TRAINING	100-010-119-5331	\$0.00	\$334.04	\$2,000.00	\$0.00
			TUITION REIMBURSEMENTS	100-010-119-5332	\$0.00	\$3,500.00	\$3,500.00	\$0.00
			PROFESSIONAL SERVICES	100-010-119-5403	\$0.00	\$13,375.00	\$13,500.00	\$14,500.00
			CELL PHONE	100-010-119-5424	\$0.00	\$0.00	\$600.00	\$0.00
			POSTAGE	100-010-119-5432	\$0.00	\$0.00	\$0.00	\$3,500.00
			ADVERTISING	100-010-119-5433	\$0.00	\$39,277.66	\$36,500.00	\$60,000.00
			Local Radio Business Development	100-010-119-5433			\$0.00	\$10,000.00
			Local Radio Special Events Promotions	100-010-119-5433			\$0.00	\$36,000.00
			Local Radio Business/Holiday/Promotion	100-010-119-5433			\$0.00	\$10,000.00
			Sponsorships	100-010-119-5433			\$0.00	\$0.00
			Shared mail	100-010-119-5433			\$0.00	\$4,000.00
			Newspaper	100-010-119-5433			\$0.00	\$0.00
			PRINTING SERVICES	100-010-119-5434	\$0.00	\$1,179.00	\$10,000.00	\$12,000.00
			Village news letter, Posters, Printing	100-010-119-5434			\$0.00	\$9,000.00
			Connections	100-010-119-5434			\$0.00	\$3,000.00
			OTHER PROFESSIONAL SERVICES	100-010-119-5438	\$0.00	\$5,000.00	\$10,000.00	\$43,000.00
			Photography	100-010-119-5438			\$0.00	\$3,000.00
			Graphic Design	100-010-119-5438			\$0.00	\$4,000.00
			Contract Communications	100-010-119-5438			\$0.00	\$30,000.00
			Website Updates	100-010-119-5438			\$0.00	\$6,000.00
			MARKETING	100-010-119-5451	\$0.00	\$5,000.00	\$40,000.00	
			PROMOTIONS	100-010-119-5452	\$0.00	\$34,644.45	\$10,000.00	\$0.00
			SPECIAL EVENTS	100-010-119-5453	\$0.00	\$11,841.04	\$57,500.00	
			<b>Total Contractual Services:</b>		<b>\$0.00</b>	<b>\$114,274.56</b>	<b>\$183,900.00</b>	<b>\$133,000.00</b>

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-010-119-5565	\$0.00	\$0.00	\$0.00	
			PUBLICATIONS	100-010-119-5571	\$0.00	\$0.00	\$0.00	
			<b>Total Supplies and Materials:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			COMPUTER SOFTWARE	100-010-119-5761	\$0.00	\$5,961.87	\$6,750.00	\$2,410.00
			WeVideo	100-010-119-5761			\$0.00	\$240.00
			Canva	100-010-119-5761			\$0.00	\$120.00
			Polco	100-010-119-5761			\$0.00	\$1,950.00
			Website	100-010-119-5761			\$0.00	\$0.00
			Downtown Music	100-010-119-5761			\$0.00	\$100.00
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$5,961.87</b>	<b>\$6,750.00</b>	<b>\$2,410.00</b>
			<b>Total Communications:</b>		<b>\$0.00</b>	<b>\$210,513.00</b>	<b>\$303,389.93</b>	<b>\$135,410.00</b>
<b>Total Administration:</b>					<b>\$1,313,194.21</b>	<b>\$1,643,822.34</b>	<b>\$2,004,161.76</b>	<b>\$1,776,353.72</b>
<b>Adjudication Court</b>								
			<b>Administration</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-012-110-5101	\$0.00	\$0.00	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Employee Benefits</b>					
			STATE UNEMPLOY INS (SUI)	100-012-110-5205	\$0.00	\$0.00	\$0.00	
			SOCIAL SECURITY	100-012-110-5244	\$0.00	\$0.00	\$0.00	
			MEDICARE EXP	100-012-110-5245	\$0.00	\$0.00	\$0.00	
			<b>Total Employee Benefits:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Contractual Services</b>					
			OTHER PROFESSIONAL SERVICES	100-012-110-5438	\$675.00	\$1,467.50	\$3,700.00	\$3,600.00
			Tim Evans	100-012-110-5438			\$1,000.00	\$3,600.00
			adjudication Court	100-012-110-5438			\$2,700.00	\$0.00
			<b>Total Contractual Services:</b>		<b>\$675.00</b>	<b>\$1,467.50</b>	<b>\$3,700.00</b>	<b>\$3,600.00</b>
			<b>Total Administration:</b>		<b>\$675.00</b>	<b>\$1,467.50</b>	<b>\$3,700.00</b>	<b>\$3,600.00</b>
<b>Total Adjudication Court:</b>					<b>\$675.00</b>	<b>\$1,467.50</b>	<b>\$3,700.00</b>	<b>\$3,600.00</b>
<b>Finance</b>								
			<b>Finance</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-040-113-5101	\$340,850.97	\$319,637.99	\$329,347.44	\$342,174.97

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			PAID TIME OFF BUYBACK	100-040-113-5107	\$0.00	\$5,569.47	\$4,000.00	\$4,000.00
			OVERTIME	100-040-113-5110	\$153.57	\$69.16	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$341,004.54</b>	<b>\$325,276.62</b>	<b>\$333,347.44</b>	<b>\$346,174.97</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-040-113-5201	\$3,196.44	\$3,558.36	\$3,700.68	\$3,793.41
			MEDICAL INSURANCE	100-040-113-5203	\$34,463.23	\$40,523.12	\$46,314.35	\$56,497.74
			LIFE INSURANCE	100-040-113-5204	\$425.25	\$453.60	\$471.74	\$471.74
			STATE UNEMPLOY INS (SUI)	100-040-113-5205	\$463.37	\$501.99	\$3,128.80	\$4,619.36
			SOCIAL SECURITY	100-040-113-5244	\$20,456.90	\$19,734.07	\$20,419.54	\$21,214.85
			MEDICARE EXP	100-040-113-5245	\$4,836.59	\$4,615.21	\$4,775.54	\$4,961.54
			IMRF EXPENSES	100-040-113-5246	\$18,787.72	\$9,347.37	\$6,554.00	\$11,839.25
			<b>Total Employee Benefits:</b>		<b>\$82,629.50</b>	<b>\$78,733.72</b>	<b>\$85,364.65</b>	<b>\$103,397.89</b>
			<b>Contractual Services</b>					
			MEETING EXPENSE	100-040-113-5330	\$0.00	\$207.59	\$3,000.00	\$3,000.00
			TRAINING	100-040-113-5331	\$0.00	\$50.00	\$2,000.00	\$3,000.00
			PROFESSIONAL DUES	100-040-113-5403	\$1,075.00	\$340.00	\$1,500.00	\$2,000.00
			TELEPHONE SERVICE	100-040-113-5423	\$828.91	\$703.01	\$950.00	\$672.00
			CELL PHONE SERVICE	100-040-113-5424	\$1,378.31	\$878.35	\$1,000.00	\$1,400.00
			POSTAGE	100-040-113-5432	-\$26.03	\$111.45	\$100.00	\$150.00
			PRINTING SERVICE	100-040-113-5434	\$1,650.86	\$3,148.52	\$1,500.00	\$3,500.00
			ACCOUNTING SERVICES	100-040-113-5435	\$12,850.00	\$24,800.00	\$22,000.00	\$22,660.00
			OTHER PROFESSIONAL SERVICES	100-040-113-5438	\$5,592.89	\$3,294.62	\$10,000.00	\$10,000.00
			PAYROLL SERVICES	100-040-113-5443	\$28,606.66	\$14,779.61	\$17,225.00	\$17,225.00
			CONTRACT PAYMENTS	100-040-113-5488	\$79,799.78	\$57,094.43	\$62,000.00	\$57,000.00
			<b>Total Contractual Services:</b>		<b>\$131,756.38</b>	<b>\$105,407.58</b>	<b>\$121,275.00</b>	<b>\$120,607.00</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-040-113-5565	\$3,350.45	\$1,332.52	\$700.00	\$700.00
			UNIFORMS	100-040-113-5569		\$0.00	\$500.00	\$500.00
			<b>Total Supplies and Materials:</b>		<b>\$3,350.45</b>	<b>\$1,332.52</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>
			<b>Controlled Assets</b>					
			COMPUTER EQUIPMENT<\$10K	100-040-113-5760	\$0.00	\$0.00	\$0.00	
			COMPUTER SOFTWARE	100-040-113-5761	\$129.00	\$129.00	\$600.00	\$600.00
			<b>Total Controlled Assets:</b>		<b>\$129.00</b>	<b>\$129.00</b>	<b>\$600.00</b>	<b>\$600.00</b>
			<b>Total Finance:</b>		<b>\$558,869.87</b>	<b>\$510,879.44</b>	<b>\$541,787.09</b>	<b>\$571,979.86</b>
			<b>Total Finance:</b>		<b>\$558,869.87</b>	<b>\$510,879.44</b>	<b>\$541,787.09</b>	<b>\$571,979.86</b>
Parks								

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Osmond Sports Complex</b>					
			<b>Contractual Services</b>					
			MAINTENANCE-OSMOND PARK	100-060-278-5355	\$5,998.50	\$0.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$5,998.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total Osmond Sports Complex:</b>		<b>\$5,998.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Administration</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-060-312-5101	\$104,345.97	\$114,856.71	\$122,583.34	\$126,873.76
			PART-TIME WAGES	100-060-312-5102	\$318.50	\$432.23	\$1,030.00	\$1,030.00
			PAID TIME OFF BUYBACK	100-060-312-5107	\$0.00	\$5,463.81	\$5,769.00	\$5,769.00
			OVERTIME	100-060-312-5110	\$592.69	\$462.16	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$105,257.16</b>	<b>\$121,214.91</b>	<b>\$129,382.34</b>	<b>\$133,672.76</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-060-312-5201	\$2,838.03	\$713.63	\$523.53	\$1,073.03
			MEDICAL INSURANCE	100-060-312-5203	\$28,433.10	\$5,194.27	\$7,153.80	\$7,368.79
			LIFE INSURANCE	100-060-312-5204	\$226.80	\$155.46	\$235.87	\$235.87
			STATE UNEMPLOY INS (SUI)	100-060-312-5205	\$195.48	\$349.24	\$1,172.01	\$1,720.26
			SOCIAL SECURITY	100-060-312-5244	\$6,331.51	\$7,417.72	\$7,664.03	\$7,930.03
			MEDICARE EXP	100-060-312-5245	\$1,480.82	\$1,734.76	\$1,792.39	\$1,854.60
			IMRF EXPENSES	100-060-312-5246	\$5,476.91	\$3,425.65	\$2,439.41	\$4,389.83
			<b>Total Employee Benefits:</b>		<b>\$44,982.65</b>	<b>\$18,990.73</b>	<b>\$20,981.04</b>	<b>\$24,572.41</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-060-312-5329	\$243.56	\$962.06	\$1,100.00	\$900.00
			TRAINING	100-060-312-5331	\$975.00	\$560.00	\$660.00	\$750.00
			MAINTENANCE-BUILDINGS	100-060-312-5350	\$505.83	\$7,934.30	\$4,500.00	\$4,500.00
			Administration	100-060-312-5350			\$3,500.00	\$3,500.00
			Senior Center	100-060-312-5350			\$1,000.00	\$1,000.00
			MAINTENANCE-EQUIPMENT	100-060-312-5352	\$7,584.17	\$6,508.31	\$6,050.00	\$5,500.00
			MAINTENANCE-GROUNDS	100-060-312-5355	\$16,243.78	\$23,284.90	\$5,050.00	\$13,335.00
			PROFESSIONAL DUES	100-060-312-5403	\$807.00	\$264.00	\$550.00	\$530.00
			TELEPHONE SERVICE	100-060-312-5423	\$2,508.11	\$2,244.84	\$3,158.00	\$2,016.00
			Administration	100-060-312-5423			\$2,402.00	\$1,344.00
			Senior Center	100-060-312-5423			\$756.00	\$672.00
			CELL PHONE SERVICE	100-060-312-5424	\$509.14	\$519.41	\$500.00	\$570.00
			UTILITY - ELECTRIC	100-060-312-5426	\$12,159.85	\$11,967.19	\$11,000.00	\$11,000.00
			UTILITY - GAS	100-060-312-5430	\$9,462.57	\$8,756.83	\$13,000.00	\$10,500.00
			Administration	100-060-312-5430			\$10,000.00	\$7,500.00
			Senior Center	100-060-312-5430			\$3,000.00	\$3,000.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			ADVERTISING	100-060-312-5433	\$0.00	\$0.00	\$0.00	
			OTHER PROFESSIONAL SERVICES	100-060-312-5438	\$1,337.80	\$3,808.80	\$3,000.00	\$3,100.00
			Prg Exp - Park Benches	100-060-312-5448	\$1,342.00	\$2,066.00	\$0.00	
			CONTRACT PAYMENTS	100-060-312-5488	\$26,767.40	\$37,730.11	\$40,290.00	\$35,000.00
			<b>Total Contractual Services:</b>		<b>\$80,446.21</b>	<b>\$106,606.75</b>	<b>\$88,858.00</b>	<b>\$87,701.00</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-060-312-5565	\$749.70	\$1,212.28	\$500.00	\$500.00
			FUEL & FLUIDS	100-060-312-5566	\$0.00	\$0.00	\$0.00	\$850.00
			MAINTENANCE SUPPLIES	100-060-312-5567	\$0.00	\$2,427.50	\$0.00	
			OPERATING SUPPLIES	100-060-312-5568	\$874.00	\$34.97	\$190.00	\$200.00
			UNIFORMS	100-060-312-5569	\$368.00	\$227.11	\$400.00	\$400.00
			FOOD	100-060-312-5570	\$0.00	\$67.69	\$200.00	\$200.00
			PUBLICATIONS	100-060-312-5571	\$0.00	\$0.00	\$0.00	
			<b>Total Supplies and Materials:</b>		<b>\$1,991.70</b>	<b>\$3,969.55</b>	<b>\$1,290.00</b>	<b>\$2,150.00</b>
			<b>Controlled Assets</b>					
			EQUIPMENT<\$25K	100-060-312-5755	\$0.00	\$0.00	\$0.00	
			COMPUTER SOFTWARE	100-060-312-5761	\$0.00	\$0.00	\$0.00	
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total Administration:</b>		<b>\$232,677.72</b>	<b>\$250,781.94</b>	<b>\$240,511.38</b>	<b>\$248,096.17</b>
			<b>Pool</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-060-313-5101	\$0.00	\$0.00	\$0.00	\$31,837.64
			WAGES-SEASONAL	100-060-313-5103	\$119,741.70	\$142,371.96	\$161,230.00	\$166,067.00
			OVERTIME	100-060-313-5110	\$1,790.92	\$6,844.43	\$2,000.00	\$2,000.00
			<b>Total Personnel Costs:</b>		<b>\$121,532.62</b>	<b>\$149,216.39</b>	<b>\$163,230.00</b>	<b>\$199,904.64</b>
			<b>Employee Benefits</b>					
			Dental Insurance	100-060-313-5201	\$0.00	\$0.00	\$0.00	\$542.82
			MEDICAL INSURANCE	100-060-313-5203			\$0.00	\$6,666.29
			LIFE INSURANCE	100-060-313-5204	\$0.00	\$0.00	\$0.00	\$58.97
			STATE UNEMPLOY INS (SUI)	100-060-313-5205	\$820.43	\$1,081.78	\$1,531.69	\$2,671.71
			SOCIAL SECURITY	100-060-313-5244	\$7,535.03	\$9,251.41	\$9,996.26	\$12,270.09
			MEDICARE EXP	100-060-313-5245	\$1,762.21	\$2,163.74	\$2,337.84	\$2,869.62
			IMRF EXPENSES	100-060-313-5246	\$0.00	\$0.00	\$0.00	\$1,101.58
			<b>Total Employee Benefits:</b>		<b>\$10,117.67</b>	<b>\$12,496.93</b>	<b>\$13,865.79</b>	<b>\$26,181.08</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-060-313-5329	\$0.00	\$0.00	\$250.00	\$250.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			TRAINING	100-060-313-5331	\$3,067.51	\$4,518.98	\$3,900.00	\$4,275.00
			MAINTENANCE-EQUIPMENT	100-060-313-5352	\$27,129.71	\$12,575.57	\$18,106.00	\$6,600.00
			MAINTENANCE-POOL	100-060-313-5358	\$61,845.00	\$6,569.07	\$4,075.00	\$0.00
			INTERNET SERVICES	100-060-313-5418	\$1,982.18	\$1,004.15	\$2,178.24	\$2,195.00
			TELEPHONE SERVICE	100-060-313-5423	\$3,644.48	\$1,323.14	\$750.00	
			UTILITY - ELECTRIC	100-060-313-5426	\$11,174.16	\$7,162.74	\$13,000.00	\$14,000.00
			UTILITY - GAS	100-060-313-5430	\$11,949.84	\$26,104.56	\$30,000.00	\$15,000.00
			OTHER PROFESSIONAL SERVICES	100-060-313-5438	\$1,017.00	\$300.00	\$350.00	\$350.00
			PERMIT EXPENSE	100-060-313-5442	\$635.00	\$666.00	\$950.00	\$950.00
			PROGRAM EXPENSE-POOL	100-060-313-5448	\$835.32	\$3,815.93	\$4,660.00	\$0.00
			CONTRACT PAYMENTS	100-060-313-5488	\$0.00	\$290.00	\$2,360.00	\$1,260.00
			<b>Total Contractual Services:</b>		<b>\$123,280.20</b>	<b>\$64,330.14</b>	<b>\$80,579.24</b>	<b>\$44,880.00</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-060-313-5565	\$396.11	\$1,216.78	\$1,000.00	\$1,000.00
			MAINTENANCE SUPPLIES	100-060-313-5567	\$632.02	\$13,658.82	\$15,000.00	\$2,000.00
			OPERATING SUPPLIES	100-060-313-5568	\$25,046.23	\$1,889.21	\$3,509.51	\$4,000.00
			UNIFORMS	100-060-313-5569	\$5,376.65	\$3,735.03	\$3,000.00	\$3,000.00
			FOOD	100-060-313-5570	\$15,564.70	\$20,509.28	\$21,000.00	\$22,000.00
			CHEMICAL EXPENSE	100-060-313-5573	\$0.00	\$0.00	\$22,000.00	\$28,000.00
			<b>Total Supplies and Materials:</b>		<b>\$47,015.71</b>	<b>\$41,009.12</b>	<b>\$65,509.51</b>	<b>\$60,000.00</b>
			<b>Controlled Assets</b>					
			Equipment<\$25K	100-060-313-5755	\$0.00	\$3,422.08	\$0.00	
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$3,422.08</b>	<b>\$0.00</b>	
			<b>Total Pool:</b>		<b>\$301,946.20</b>	<b>\$270,474.66</b>	<b>\$323,184.54</b>	<b>\$330,965.72</b>
			<b>Park Programs</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-060-314-5101	\$49,212.30	\$59,761.74	\$61,522.01	\$34,500.00
			PART-TIME WAGES	100-060-314-5102	\$1,363.40	\$2,956.46	\$2,060.00	\$2,070.00
			WAGES-SEASONAL	100-060-314-5103	\$4,796.60	\$0.00	\$0.00	
			OVERTIME	100-060-314-5110	\$2,316.30	\$0.00	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$57,688.60</b>	<b>\$62,718.20</b>	<b>\$63,582.01</b>	<b>\$36,570.00</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-060-314-5201	\$1,102.22	\$1,953.84	\$2,031.99	\$542.82
			MEDICAL INSURANCE	100-060-314-5203	\$14,397.08	\$16,148.04	\$19,592.57	\$6,666.29
			LIFE INSURANCE	100-060-314-5204	\$94.50	\$113.40	\$117.94	\$58.97
			STATE UNEMPLOY INS (SUI)	100-060-314-5205	\$155.07	\$143.82	\$599.39	\$493.70
			SOCIAL SECURITY	100-060-314-5244	\$3,502.65	\$3,705.14	\$3,942.08	\$2,267.34



EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			MEDICARE EXP	100-060-314-5245	\$819.15	\$866.47	\$921.94	\$530.27
			IMRF EXPENSES	100-060-314-5246	\$1,868.55	\$1,732.19	\$1,224.29	\$1,193.70
			<b>Total Employee Benefits:</b>		<b>\$21,939.22</b>	<b>\$24,662.90</b>	<b>\$28,430.20</b>	<b>\$11,753.09</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-060-314-5329	\$339.86	\$398.81	\$425.00	\$930.00
			TRAINING	100-060-314-5331	\$280.00	\$334.00	\$850.00	\$465.00
			POSTAGE	100-060-314-5432	\$4,065.00	\$4,275.00	\$3,800.00	\$4,000.00
			PRINTING SERVICE	100-060-314-5434	\$11,253.23	\$14,549.98	\$13,800.00	\$14,000.00
			PROGRAM EXPENSE	100-060-314-5448	\$965.45	\$2,425.46	\$1,000.00	\$0.00
			PROGRAM EXPENSE-SPORTS	100-060-314-5449	\$0.00	\$0.00	\$6,059.00	
			CONTRACT PAYMENTS	100-060-314-5488	\$23,180.40	\$12,597.38	\$20,000.00	\$20,000.00
			<b>Total Contractual Services:</b>		<b>\$40,083.94</b>	<b>\$34,580.63</b>	<b>\$45,934.00</b>	<b>\$39,395.00</b>
			<b>Supplies and Materials</b>					
			OPERATING SUPPLIES-REC PROG	100-060-314-5568	\$101.04	\$97.09	\$500.00	\$500.00
			Uniforms	100-060-314-5569	\$0.00	\$0.00	\$0.00	
			<b>Total Supplies and Materials:</b>		<b>\$101.04</b>	<b>\$97.09</b>	<b>\$500.00</b>	<b>\$500.00</b>
			<b>Total Park Programs:</b>		<b>\$119,812.80</b>	<b>\$122,058.82</b>	<b>\$138,446.21</b>	<b>\$88,218.09</b>
			<b>Camp Crayon</b>					
			<b>Personnel Costs</b>					
			PART-TIME WAGES	100-060-315-5102	\$71,649.46	\$85,274.14	\$84,130.70	\$87,221.90
			<b>Total Personnel Costs:</b>		<b>\$71,649.46</b>	<b>\$85,274.14</b>	<b>\$84,130.70</b>	<b>\$87,221.90</b>
			<b>Employee Benefits</b>					
			STATE UNEMPLOY INS (SUI)	100-060-315-5205	\$492.29	\$701.09	\$799.24	\$1,177.50
			SOCIAL SECURITY	100-060-315-5244	\$4,373.04	\$5,236.56	\$5,216.10	\$5,407.76
			MEDICARE EXP	100-060-315-5245	\$1,022.72	\$1,224.67	\$1,219.90	\$1,264.72
			IMRF EXPENSES	100-060-315-5246	-\$142.55	\$463.84	\$547.68	\$1,044.25
			<b>Total Employee Benefits:</b>		<b>\$5,745.50</b>	<b>\$7,626.16</b>	<b>\$7,782.92</b>	<b>\$8,894.23</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-060-315-5329	\$0.00	\$157.22	\$840.00	
			TRAINING	100-060-315-5331	\$0.00	\$258.93	\$660.00	\$500.00
			MAINTENANCE-BUILDINGS	100-060-315-5350	\$4,119.00	\$0.00	\$0.00	\$1,000.00
			<b>Total Contractual Services:</b>		<b>\$4,119.00</b>	<b>\$416.15</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-060-315-5565	\$236.66	\$72.76	\$0.00	\$250.00
			OPERATING SUPPLIES-REC PROG	100-060-315-5568	\$3,912.86	\$4,257.38	\$5,000.00	\$4,000.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			UNIFORMS	100-060-315-5569	\$450.00	\$369.50	\$500.00	\$0.00
			FOOD	100-060-315-5570	\$44.71	\$107.06	\$300.00	\$150.00
			<b>Total Supplies and Materials:</b>		<b>\$4,644.23</b>	<b>\$4,806.70</b>	<b>\$5,800.00</b>	<b>\$4,400.00</b>
			<b>Total Camp Crayon:</b>		<b>\$86,158.19</b>	<b>\$98,123.15</b>	<b>\$99,213.62</b>	<b>\$102,016.13</b>
			<b>Summer Day Camp</b>					
			<b>Personnel Costs</b>					
			WAGES-SEASONAL	100-060-316-5103	\$138,323.36	\$187,099.59	\$185,000.00	\$190,550.00
			OVERTIME	100-060-316-5110	\$71.49	\$1,299.53	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$138,394.85</b>	<b>\$188,399.12</b>	<b>\$185,000.00</b>	<b>\$190,550.00</b>
			<b>Employee Benefits</b>					
			STATE UNEMPLOY INS (SUI)	100-060-316-5205	\$900.52	\$1,345.98	\$1,757.50	\$2,572.43
			SOCIAL SECURITY	100-060-316-5244	\$8,580.49	\$11,680.72	\$11,470.00	\$11,814.10
			MEDICARE EXP	100-060-316-5245	\$2,006.87	\$2,731.87	\$2,682.50	\$2,762.98
			<b>Total Employee Benefits:</b>		<b>\$11,487.88</b>	<b>\$15,758.57</b>	<b>\$15,910.00</b>	<b>\$17,149.51</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-060-316-5329	\$83.78	\$0.00	\$200.00	\$200.00
			TRAINING	100-060-316-5331	\$0.00	\$0.00	\$495.00	\$0.00
			CONTRACT PAYMENTS	100-060-316-5488	\$7,939.00	\$15,655.91	\$20,000.00	\$30,000.00
			<b>Total Contractual Services:</b>		<b>\$8,022.78</b>	<b>\$15,655.91</b>	<b>\$20,695.00</b>	<b>\$30,200.00</b>
			<b>Supplies and Materials</b>					
			OPERATING SUPPLIES-REC PROG	100-060-316-5568	\$5,993.12	\$7,326.58	\$4,500.00	\$3,500.00
			UNIFORMS	100-060-316-5569	\$1,233.39	\$1,247.13	\$1,250.00	\$1,250.00
			FOOD	100-060-316-5570	\$79.90	\$345.21	\$100.00	\$200.00
			<b>Total Supplies and Materials:</b>		<b>\$7,306.41</b>	<b>\$8,918.92</b>	<b>\$5,850.00</b>	<b>\$4,950.00</b>
			<b>Total Summer Day Camp:</b>		<b>\$165,211.92</b>	<b>\$228,732.52</b>	<b>\$227,455.00</b>	<b>\$242,849.51</b>
			<b>Senior Services</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-060-334-5101	\$34,503.16	\$10,335.29	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$34,503.16</b>	<b>\$10,335.29</b>	<b>\$0.00</b>	
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-060-334-5201	\$0.00	\$0.00	\$0.00	
			MEDICAL INSURANCE	100-060-334-5203	\$25.76	\$0.00	\$0.00	
			LIFE INSURANCE	100-060-334-5204	\$25.56	-\$4.26	\$0.00	
			STATE UNEMPLOY INS (SUI)	100-060-334-5205	\$27.97	\$0.00	\$0.00	
			SOCIAL SECURITY	100-060-334-5244	\$2,108.25	\$1,267.51	\$0.00	

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			MEDICARE EXP	100-060-334-5245	\$493.01	\$296.43	\$0.00	
			IMRF EXPENSES	100-060-334-5246	\$1,195.06	\$687.85	\$0.00	
			<b>Total Employee Benefits:</b>		<b>\$3,875.61</b>	<b>\$2,247.53</b>	<b>\$0.00</b>	
			<b>Contractual Services</b>					
			MAINTENANCE-BUILDINGS	100-060-334-5350	\$126.74	\$575.55	\$1,000.00	
			TELEPHONE SERVICE	100-060-334-5423	\$747.61	\$0.00	\$756.00	
			UTILITY - GAS	100-060-334-5430	\$2,649.19	\$3,971.10	\$3,000.00	
			PERMIT EXPENSE	100-060-334-5442	\$0.00	\$432.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$3,523.54</b>	<b>\$4,978.65</b>	<b>\$4,756.00</b>	
			<b>Total Senior Services:</b>		<b>\$41,902.31</b>	<b>\$17,561.47</b>	<b>\$4,756.00</b>	
			<b>Special Events</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-060-348-5101	\$28,007.24	\$47,524.03	\$49,162.09	\$50,882.72
			PART-TIME WAGES	100-060-348-5102	\$66.00	\$0.00	\$0.00	
			WAGES-SEASONAL	100-060-348-5103	\$1,546.00	\$0.00	\$0.00	
			OVERTIME	100-060-348-5110	\$1,039.28	\$432.71	\$2,000.00	
			<b>Total Personnel Costs:</b>		<b>\$30,658.52</b>	<b>\$47,956.74</b>	<b>\$51,162.09</b>	<b>\$50,882.72</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-060-348-5201	\$490.42	\$1,292.88	\$1,344.59	\$1,378.16
			MEDICAL INSURANCE	100-060-348-5203	\$5,229.55	\$9,717.68	\$13,510.13	\$14,789.74
			LIFE INSURANCE	100-060-348-5204	\$66.15	\$113.40	\$117.94	\$117.94
			STATE UNEMPLOY INS (SUI)	100-060-348-5205	\$86.03	\$145.32	\$467.04	\$686.92
			SOCIAL SECURITY	100-060-348-5244	\$1,812.91	\$2,866.53	\$3,048.05	\$3,154.73
			MEDICARE EXP	100-060-348-5245	\$424.01	\$670.40	\$712.85	\$737.80
			IMRF EXPENSES	100-060-348-5246	\$1,355.89	\$1,382.93	\$978.33	\$1,760.54
			<b>Total Employee Benefits:</b>		<b>\$9,464.96</b>	<b>\$16,189.14</b>	<b>\$20,178.93</b>	<b>\$22,625.83</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-060-348-5329	\$0.00	\$37.20	\$300.00	
			MAINTENANCE-EQUIPMENT	100-060-348-5352	\$0.00	\$0.00	\$0.00	
			PROFESSIONAL DUES	100-060-348-5403	\$1,271.45	\$1,364.00	\$1,341.00	
			CELL PHONE SERVICE	100-060-348-5424	\$0.00	\$0.00	\$0.00	\$420.00
			RENTAL SERVICE	100-060-348-5428	\$0.00	\$111.52	\$100.00	\$200.00
			PRINTING SERVICE	100-060-348-5434	\$1,397.85	\$195.20	\$3,600.00	\$750.00
			PROGRAM EXPENSE	100-060-348-5448	\$59,429.58	\$50,722.23	\$64,650.00	\$18,584.00
			CONTRACT PAYMENTS	100-060-348-5488	\$34,945.17	\$64,044.04	\$47,960.00	\$8,456.00
			<b>Total Contractual Services:</b>		<b>\$97,044.05</b>	<b>\$116,474.19</b>	<b>\$117,951.00</b>	<b>\$28,410.00</b>

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Supplies and Materials</b>					
			UNIFORMS	100-060-348-5569	\$0.00	\$0.00	\$0.00	
			FOOD	100-060-348-5570	\$0.00	\$53.25	\$300.00	\$180.00
			<b>Total Supplies and Materials:</b>		<b>\$0.00</b>	<b>\$53.25</b>	<b>\$300.00</b>	<b>\$180.00</b>
			<b>Total Special Events:</b>		<b>\$137,167.53</b>	<b>\$180,673.32</b>	<b>\$189,592.02</b>	<b>\$102,098.55</b>
<b>Total Parks:</b>					<b>\$1,090,875.17</b>	<b>\$1,168,405.88</b>	<b>\$1,223,158.77</b>	<b>\$1,114,244.17</b>
<b>Community Development</b>								
			<b>Planning &amp; Zoning</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-070-216-5101	\$129,853.50	\$133,101.88	\$137,093.69	\$141,891.97
			<b>Total Personnel Costs:</b>		<b>\$129,853.50</b>	<b>\$133,101.88</b>	<b>\$137,093.69</b>	<b>\$141,891.97</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-070-216-5201	\$1,291.53	\$1,292.88	\$1,344.59	\$1,378.16
			MEDICAL INSURANCE	100-070-216-5203	\$11,345.15	\$10,976.24	\$13,510.13	\$14,789.74
			LIFE INSURANCE	100-070-216-5204	\$113.40	\$113.40	\$117.94	\$117.94
			STATE UNEMPLOY INS (SUI)	100-070-216-5205	\$93.96	\$126.08	\$1,302.39	\$1,915.54
			SOCIAL SECURITY	100-070-216-5244	\$7,818.10	\$8,043.04	\$8,499.81	\$8,797.30
			MEDICARE EXP	100-070-216-5245	\$1,828.41	\$1,881.00	\$1,987.86	\$2,057.43
			IMRF EXPENSES	100-070-216-5246	\$6,984.65	\$3,838.49	\$2,728.16	\$4,909.46
			<b>Total Employee Benefits:</b>		<b>\$29,475.20</b>	<b>\$26,271.13</b>	<b>\$29,490.88</b>	<b>\$33,965.57</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-070-216-5329	\$1,032.89	\$971.48	\$1,000.00	\$2,000.00
			Economic Development Coordinator (ISCS Las	100-070-216-5329			\$1,000.00	\$0.00
			Director of Community (CNV Conference)elop	100-070-216-5329			\$0.00	\$2,000.00
			TRAINING	100-070-216-5331	\$2,234.94	\$222.70	\$1,000.00	\$1,000.00
			PROFESSIONAL DUES	100-070-216-5403	\$1,743.95	\$510.00	\$500.00	\$500.00
			Economic Development Coordinator	100-070-216-5403			\$500.00	\$0.00
			Director of Community Development	100-070-216-5403			\$0.00	\$500.00
			Telephone Svc	100-070-216-5423	\$0.00	\$0.00	\$0.00	\$0.00
			CELL PHONE SERVICE	100-070-216-5424	\$462.27	\$465.06	\$0.00	\$500.00
			Postage	100-070-216-5432	\$0.00	\$0.00	\$1,200.00	\$500.00
			ADVERTISING	100-070-216-5433	\$97.72	\$114.86	\$250.00	
			PRINTING SERVICE	100-070-216-5434	\$604.00	\$0.00	\$500.00	\$500.00
			OTHER PROFESSIONAL SERVICES	100-070-216-5438	\$62.00	\$0.00	\$2,000.00	\$12,000.00
			CONTRACT PAYMENTS	100-070-216-5488	\$0.00	\$5,100.00	\$2,500.00	\$0.00
			<b>Total Contractual Services:</b>		<b>\$6,237.77</b>	<b>\$7,384.10</b>	<b>\$8,950.00</b>	<b>\$17,000.00</b>
			<b>Supplies and Materials</b>					

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			OFFICE SUPPLIES	100-070-216-5565	\$1,107.76	\$1,226.64	\$1,300.00	\$750.00
			OPERATING SUPPLIES	100-070-216-5568	\$0.00	\$591.90	\$400.00	\$400.00
			PUBLICATIONS	100-070-216-5571	\$784.88	\$1,211.73	\$526.32	\$750.00
			<b>Total Supplies and Materials:</b>		<b>\$1,892.64</b>	<b>\$3,030.27</b>	<b>\$2,226.32</b>	<b>\$1,900.00</b>
			<b>Controlled Assets</b>					
			COMPUTER EQUIPMENT<\$10K	100-070-216-5760	\$0.00	\$0.00	\$0.00	\$1,000.00
			COMPUTER SOFTWARE	100-070-216-5761	\$2,034.22	\$292.50	\$15,000.00	\$0.00
			<b>Total Controlled Assets:</b>		<b>\$2,034.22</b>	<b>\$292.50</b>	<b>\$15,000.00</b>	<b>\$1,000.00</b>
			<b>Total Planning &amp; Zoning:</b>		<b>\$169,493.33</b>	<b>\$170,079.88</b>	<b>\$192,760.89</b>	<b>\$195,757.54</b>
			<b>Building</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-070-217-5101	\$71,166.89	\$102,567.84	\$105,734.51	\$109,435.22
			PART-TIME WAGES	100-070-217-5102	\$17,304.75	\$0.00	\$0.00	
			OVERTIME	100-070-217-5110	\$0.00	\$0.00	\$0.00	
			<b>Total Personnel Costs:</b>		<b>\$88,471.64</b>	<b>\$102,567.84</b>	<b>\$105,734.51</b>	<b>\$109,435.22</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-070-217-5201	\$1,584.58	\$1,730.49	\$1,868.04	\$1,073.03
			MEDICAL INSURANCE	100-070-217-5203	\$15,303.46	\$23,438.99	\$27,020.26	\$22,158.53
			LIFE INSURANCE	100-070-217-5204	\$170.10	\$226.80	\$235.87	\$235.87
			STATE UNEMPLOY INS (SUI)	100-070-217-5205	\$2,475.82	\$252.13	\$1,004.48	\$1,477.38
			SOCIAL SECURITY	100-070-217-5244	\$5,262.43	\$6,093.23	\$6,555.54	\$6,784.98
			MEDICARE EXP	100-070-217-5245	\$1,230.77	\$1,424.98	\$1,533.15	\$1,586.81
			IMRF EXPENSES	100-070-217-5246	\$3,119.66	\$2,954.51	\$2,104.12	\$3,786.46
			<b>Total Employee Benefits:</b>		<b>\$29,146.82</b>	<b>\$36,121.13</b>	<b>\$40,321.46</b>	<b>\$37,103.06</b>
			<b>Contractual Services</b>					
			MAINTENANCE-VEHICLES	100-070-217-5351	\$0.00	\$0.00	\$0.00	\$1,500.00
			CELL PHONE SERVICE	100-070-217-5424	\$874.74	\$617.90	\$1,000.00	\$840.00
			OTHER PROFESSIONAL SERVICES	100-070-217-5438	\$0.00	\$16,235.31	\$8,500.00	\$5,000.00
			<b>Total Contractual Services:</b>		<b>\$874.74</b>	<b>\$16,853.21</b>	<b>\$9,500.00</b>	<b>\$7,340.00</b>
			<b>Supplies and Materials</b>					
			FUEL & FLUIDS	100-070-217-5566	\$1,166.18	\$1,632.39	\$0.00	\$1,500.00
			UNIFORMS	100-070-217-5569	\$0.00	\$0.00	\$200.00	\$200.00
			<b>Total Supplies and Materials:</b>		<b>\$1,166.18</b>	<b>\$1,632.39</b>	<b>\$200.00</b>	<b>\$1,700.00</b>
			<b>Controlled Assets</b>					
			COMPUTER SOFTWARE	100-070-217-5761	\$0.00	\$0.00	\$0.00	\$500.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
			<b>Total Building:</b>		<b>\$119,659.38</b>	<b>\$157,174.57</b>	<b>\$155,755.97</b>	<b>\$156,078.28</b>
			<b>Economic Development</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-070-242-5101		\$0.00	\$120,000.00	\$140,550.00
			<b>Total Personnel Costs:</b>			<b>\$0.00</b>	<b>\$120,000.00</b>	<b>\$140,550.00</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-070-242-5201		\$0.00	\$2,031.99	\$2,082.78
			MEDICAL INSURANCE	100-070-242-5203		\$0.00	\$22,359.71	\$23,797.27
			LIFE INSURANCE	100-070-242-5204		\$0.00	\$117.94	\$117.94
			STATE UNEMPLOY INS (SUI)	100-070-242-5205		\$0.00	\$1,140.00	\$1,897.43
			SOCIAL SECURITY	100-070-242-5244		\$0.00	\$7,440.00	\$8,714.10
			MEDICARE EXP	100-070-242-5245		\$0.00	\$1,740.00	\$2,037.98
			IMRF EXPENSES	100-070-242-5246		\$0.00	\$2,388.00	\$4,863.03
			<b>Total Employee Benefits:</b>			<b>\$0.00</b>	<b>\$37,217.64</b>	<b>\$43,510.53</b>
			<b>Contractual Services</b>					
			TRAVEL EXPENSE	100-070-242-5329		\$0.00	\$3,500.00	\$4,000.00
			MEETING EXPENSE	100-070-242-5330		\$0.00	\$0.00	\$0.00
			TRAINING	100-070-242-5331		\$0.00	\$0.00	
			PROFESSIONAL DUES	100-070-242-5403	\$2,886.00	\$175.00	\$500.00	\$434.00
			TELEPHONE SERVICE	100-070-242-5423	\$0.00	\$0.00	\$600.00	\$0.00
			CELL PHONE SERVICE	100-070-242-5424	\$0.00	\$0.00	\$600.00	\$0.00
			OTHER PROFESSIONAL SERVICES	100-070-242-5438	\$0.00	\$0.00	\$0.00	
			PROGRAM EXPENSE	100-070-242-5448	\$0.00	\$0.00	\$0.00	
			MARKETING	100-070-242-5451	\$65,685.00	\$384.00	\$0.00	
			BUSINESS INCENTIVES	100-070-242-5455	\$71,472.00	\$0.00	\$0.00	\$0.00
			FACADE PROGRAM	100-070-242-5457	\$41,122.00	\$192,774.00	\$150,000.00	\$150,000.00
			CONTRACT PAYMENTS	100-070-242-5488	\$0.00	\$0.00	\$0.00	\$0.00
			<b>Total Contractual Services:</b>		<b>\$181,165.00</b>	<b>\$193,333.00</b>	<b>\$155,200.00</b>	<b>\$154,434.00</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLY	100-070-242-5565		\$0.00	\$0.00	
			OPERATING SUPPLIES	100-070-242-5568		\$0.00	\$2,000.00	\$500.00
			PUBLICATIONS	100-070-242-5571	\$0.00	\$0.00	\$0.00	\$500.00
			<b>Total Supplies and Materials:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$1,000.00</b>
			<b>Controlled Assets</b>					
			COMPUTER SOFTWARE	100-070-242-5761			\$0.00	\$12,000.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			<b>Total Controlled Assets:</b>				<b>\$0.00</b>	<b>\$12,000.00</b>
			<b>Total Economic Development:</b>		<b>\$181,165.00</b>	<b>\$193,333.00</b>	<b>\$314,417.64</b>	<b>\$351,494.53</b>
			<b>Special Events</b>					
			<b>Contractual Services</b>					
			PRINTING	100-070-348-5434		\$0.00	\$0.00	\$9,200.00
			Wine Walk	100-070-348-5434			\$0.00	\$3,600.00
			Market/Food Truck	100-070-348-5434			\$0.00	\$500.00
			Smoke Out, Concert, Shamrock	100-070-348-5434			\$0.00	\$5,100.00
			PROGRAM EXPENSE	100-070-348-5448		\$0.00	\$0.00	\$80,700.00
			Wine Walks	100-070-348-5448			\$0.00	\$43,500.00
			Inflatable Tents - Shamrock	100-070-348-5448			\$0.00	\$2,700.00
			Kickoff Concert Tent	100-070-348-5448			\$0.00	\$1,800.00
			Small-Town Smokeout Tent	100-070-348-5448			\$0.00	\$1,800.00
			Parade Barricades	100-070-348-5448			\$0.00	\$29,000.00
			Stage for Shamrock Shuffle	100-070-348-5448			\$0.00	\$1,900.00
			CONTRACT PAYMENTS	100-070-348-5488		\$0.00	\$0.00	\$103,415.00
			4th of July Portable Restroom	100-070-348-5488			\$0.00	\$1,300.00
			Fireworks	100-070-348-5488			\$0.00	\$41,000.00
			Shamrock Shuffle Band	100-070-348-5488			\$0.00	\$600.00
			Wine Walk Licenses	100-070-348-5488			\$0.00	\$3,900.00
			LA Sound THU Concerts	100-070-348-5488			\$0.00	\$3,840.00
			Farmer's Market Music/Porta Units	100-070-348-5488			\$0.00	\$3,020.00
			Feastival Entertainment/Porta Units	100-070-348-5488			\$0.00	\$3,455.00
			Thurs Concerts - Opening Country	100-070-348-5488			\$0.00	\$25,000.00
			Thurs Concerts - Breakfast Club	100-070-348-5488			\$0.00	\$2,500.00
			Thurs Concerts - American Idiots	100-070-348-5488			\$0.00	\$700.00
			Thurs Concerts DJ 5-9pm/TBD	100-070-348-5488			\$0.00	\$750.00
			Thurs Concerts - Blackberry Jam	100-070-348-5488			\$0.00	\$1,800.00
			Thurs Concerts - RICO	100-070-348-5488			\$0.00	\$2,000.00
			Thurs Concerts- Billy Elton	100-070-348-5488			\$0.00	\$1,500.00
			Thurs Concerts - DYNAMIX	100-070-348-5488			\$0.00	\$750.00
			Thurs Concerts - Chicago Experience	100-070-348-5488			\$0.00	\$3,000.00
			Thurs Concerts - Hillbilly Rockstarz	100-070-348-5488			\$0.00	\$2,000.00
			Thurs Concerts - Serendipity	100-070-348-5488			\$0.00	\$1,800.00
			Thurs Concerts - One of these Nights	100-070-348-5488			\$0.00	\$4,500.00
			<b>Total Contractual Services:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$193,315.00</b>
			<b>Supplies and Materials</b>					
			FOOD	100-070-348-5510		\$0.00	\$0.00	\$0.00
			<b>Total Supplies and Materials:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

EXPENSES				GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
	Total Special Events:						\$0.00	\$0.00	\$193,315.00
Total Community Development:						\$470,317.71	\$520,587.45	\$662,934.50	\$896,645.35
Police									
	Police Services								
	Personnel Costs								
			SALARIES & WAGES		100-080-430-5101	\$2,796,960.22	\$2,950,908.66	\$3,271,330.55	\$3,525,625.00
				Salaries	100-080-430-5101			\$0.00	\$3,525,625.00
			PART-TIME WAGES		100-080-430-5102	\$51,987.21	\$61,593.04	\$60,067.00	\$62,554.28
			HOLIDAY PAY		100-080-430-5105	\$44,800.45	\$44,816.95	\$50,000.00	\$50,000.00
			LONGEVITY		100-080-430-5106	\$1,200.00	\$2,650.00	\$2,400.00	\$1,200.00
			PAID TIME OFF BUYBACK		100-080-430-5107	\$63,046.69	\$126,806.94	\$50,000.00	\$50,000.00
			VEBA CONTRIBUTION		100-080-430-5108	\$32,949.70	\$19,786.87	\$30,000.00	\$30,000.00
			OVERTIME		100-080-430-5110	\$329,733.95	\$337,921.78	\$300,000.00	\$300,000.00
	Total Personnel Costs:					\$3,320,678.22	\$3,544,484.24	\$3,763,797.55	\$4,019,379.28
	Employee Benefits								
			DENTAL INSURANCE		100-080-430-5201	\$36,452.32	\$38,249.98	\$37,787.42	\$42,421.60
			MEDICAL INSURANCE		100-080-430-5203	\$385,743.47	\$418,248.69	\$448,870.09	\$482,071.97
			LIFE INSURANCE		100-080-430-5204	\$3,402.00	\$3,704.40	\$4,127.74	\$4,127.74
			STATE UNEMPLOY INS (SUI)		100-080-430-5205	\$3,476.12	\$4,948.62	\$31,648.28	\$48,424.36
			SOCIAL SECURITY		100-080-430-5244	\$190,361.86	\$208,360.19	\$206,546.55	\$222,393.34
			MEDICARE EXP		100-080-430-5245	\$44,724.33	\$49,226.73	\$48,305.26	\$52,011.34
			IMRF EXPENSES		100-080-430-5246	\$10,639.31	\$6,147.20	\$5,608.38	\$10,105.87
			POLICE PENSION EXP		100-080-430-5249	\$2,136,690.37	\$2,182,422.98	\$2,188,791.00	\$2,286,566.00
	Total Employee Benefits:					\$2,811,489.78	\$2,911,308.79	\$2,971,684.72	\$3,148,122.22
	Contractual Services								
			TRAVEL EXPENSE		100-080-430-5329	\$2,192.67	\$2,989.78	\$4,000.00	\$3,500.00
			MEETING EXPENSE		100-080-430-5330	\$425.04	\$635.00	\$2,000.00	\$2,000.00
			TRAINING		100-080-430-5331	\$34,269.12	\$55,652.98	\$47,500.00	\$40,000.00
			TUITION REIMBURSEMENT		100-080-430-5332	\$10,338.56	\$893.00	\$3,500.00	\$7,000.00
			MAINTENANCE-BUILDINGS		100-080-430-5350	\$5,526.71	\$8,541.54	\$10,000.00	\$7,000.00
			MAINTENANCE-VEHICLES		100-080-430-5351	\$25,880.16	\$7,445.80	\$20,000.00	\$18,000.00
			MAINTENANCE-EQUIPMENT		100-080-430-5352	\$0.00	\$0.00	\$0.00	
			PROFESSIONAL DUES		100-080-430-5403	\$5,740.00	\$39,312.20	\$45,258.00	\$46,722.40
				IACP (International)	100-080-430-5403			\$810.00	\$850.50
				IACP.NET	100-080-430-5403			\$875.00	\$0.00
				ILACP (Illinois)	100-080-430-5403			\$610.00	\$640.50
				ILEAP	100-080-430-5403			\$50.00	\$52.50
				ILEAS	100-080-430-5403			\$120.00	\$126.00



EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			International Chaplains	100-080-430-5403			\$250.00	\$262.50
			LCCPA	100-080-430-5403			\$600.00	\$630.00
			LCSA Cyber Crimes	100-080-430-5403			\$4,995.00	\$4,995.00
			LERMI	100-080-430-5403			\$40.00	\$42.00
			MCAT	100-080-430-5403			\$750.00	\$787.50
			MCTF (Insurance)	100-080-430-5403			\$1,515.00	\$1,590.75
			MCTF (Dues)	100-080-430-5403			\$500.00	\$500.00
			National IA Assoc.	100-080-430-5403			\$100.00	\$0.00
			NEMRT	100-080-430-5403			\$3,515.00	\$3,690.75
			NIPAS (Dues)	100-080-430-5403			\$900.00	\$945.00
			NIPAS (EST)	100-080-430-5403			\$4,800.00	\$5,040.00
			NIRCL	100-080-430-5403			\$24,348.00	\$25,565.40
			NNO	100-080-430-5403			\$35.00	\$36.75
			NWPA	100-080-430-5403			\$75.00	\$78.75
			Officer Memberships (JOA, Truck, ITOA)	100-080-430-5403			\$370.00	\$388.50
			NIPAS Building Assessment	100-080-430-5403			\$0.00	\$500.00
			TELEPHONE SERVICE	100-080-430-5423	\$7,039.52	\$5,578.83	\$7,000.00	\$2,388.00
			CELL PHONE SERVICE	100-080-430-5424	\$8,576.99	\$7,314.60	\$8,000.00	\$8,400.00
			UTILITY - ELECTRIC	100-080-430-5426	\$0.00	\$0.00	\$0.00	
			UTILITY - GAS	100-080-430-5430	\$5,031.09	\$4,924.87	\$4,000.00	\$4,200.00
			POSTAGE	100-080-430-5432	\$77.45	\$16.95	\$160.00	\$160.00
			ADVERTISING	100-080-430-5433	\$298.00	\$298.00	\$900.00	\$900.00
			PRINTING SERVICE	100-080-430-5434	\$5,382.13	\$1,727.27	\$4,000.00	\$4,200.00
			OTHER PROFESSIONAL SERVICES	100-080-430-5438	\$7,498.22	\$10,226.92	\$10,000.00	\$10,000.00
			LAUNDRY SERVICES	100-080-430-5439	\$395.27	\$536.25	\$500.00	\$525.00
			MEDICAL SERVICES	100-080-430-5445	\$1,626.00	\$2,434.00	\$3,000.00	\$3,150.00
			PROGRAM EXPENSE	100-080-430-5448	\$15,411.12	\$9,563.08	\$15,000.00	\$16,250.00
			Yearly Activities	100-080-430-5448			\$0.00	\$13,750.00
			Therapy Dog Program	100-080-430-5448			\$0.00	\$2,500.00
			CONTRACT PAYMENTS	100-080-430-5488	\$54,509.81	\$85,667.78	\$91,214.88	\$50,887.50
			All Traffic Solutions	100-080-430-5488			\$6,000.00	\$6,000.00
			Brownlee (VP RMS)	100-080-430-5488			\$590.00	\$0.00
			CDS Office Technologies	100-080-430-5488			\$1,750.00	\$1,837.50
			Chi-Comm	100-080-430-5488			\$4,200.00	\$4,410.00
			Critical Reach (APB Net)	100-080-430-5488			\$400.00	\$0.00
			E-Lineup	100-080-430-5488			\$600.00	\$0.00
			Great American Leasing	100-080-430-5488			\$4,200.00	\$4,410.00
			HID Global (Crossmatch)	100-080-430-5488			\$2,800.00	\$0.00
			James Imaging	100-080-430-5488			\$5,000.00	\$5,250.00
			Fox Valley Fire	100-080-430-5488			\$1,855.00	\$2,080.00
			Lake Zurich RMS (SSMA/ERSI)	100-080-430-5488			\$21,000.00	\$10,000.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			LEADS On-line	100-080-430-5488			\$2,400.00	\$0.00
			Lexipol	100-080-430-5488			\$14,328.38	\$0.00
			Porter Lee (BEAST)	100-080-430-5488			\$1,077.00	\$0.00
			Power DMS (Planit)	100-080-430-5488			\$2,714.50	\$0.00
			Tyler (Maintenance)	100-080-430-5488			\$10,200.00	\$0.00
			Lake County RMS	100-080-430-5488			\$4,500.00	\$0.00
			Lake County Brazos	100-080-430-5488			\$4,600.00	\$0.00
			Lake County RMS Date Conversion	100-080-430-5488			\$3,000.00	\$3,000.00
			Flock Cameras	100-080-430-5488			\$0.00	\$12,500.00
			CourtSmart	100-080-430-5488			\$0.00	\$1,400.00
			DISPATCH SERVICES	100-080-430-5489	\$288,360.00	\$298,992.00	\$313,000.00	\$333,780.00
			RADIO NETWORK	100-080-430-5490	\$12,600.00	\$12,600.00	\$15,000.00	\$15,750.00
			<b>Total Contractual Services:</b>		<b>\$491,177.86</b>	<b>\$555,350.85</b>	<b>\$604,032.88</b>	<b>\$574,812.90</b>
			<b>Supplies and Materials</b>					
			OFFICE SUPPLIES	100-080-430-5565	\$7,429.24	\$8,691.72	\$9,000.00	\$8,000.00
			FUEL & FLUIDS	100-080-430-5566	\$71,124.51	\$97,654.69	\$90,000.00	\$94,500.00
			MAINTENANCE SUPPLIES	100-080-430-5567	\$0.00	\$220.84	\$1,000.00	\$1,000.00
			OPERATING SUPPLIES	100-080-430-5568	\$43,415.36	\$23,249.65	\$36,000.00	\$36,000.00
			UNIFORMS	100-080-430-5569	\$46,481.94	\$52,623.74	\$99,850.00	\$42,800.00
			CBA Members	100-080-430-5569			\$20,250.00	\$21,000.00
			Non-CBA Members	100-080-430-5569			\$7,000.00	\$7,350.00
			Ballistic Vest Replacement	100-080-430-5569			\$5,600.00	\$0.00
			Rifle Rates Plates	100-080-430-5569			\$9,000.00	\$0.00
			Replacement Officer	100-080-430-5569			\$6,000.00	\$12,600.00
			NIPAS EST Replacement Gear	100-080-430-5569			\$18,000.00	\$0.00
			Specialty Assignments	100-080-430-5569			\$1,000.00	\$1,000.00
			Outfit Additional Officer	100-080-430-5569			\$3,000.00	\$0.00
			Upgrade rifle-rated vests	100-080-430-5569			\$30,000.00	\$0.00
			Mobile Field Force	100-080-430-5569			\$0.00	\$850.00
			FOOD	100-080-430-5570	\$3,810.49	\$4,635.00	\$4,000.00	\$4,000.00
			PUBLICATIONS	100-080-430-5571	\$0.00	\$0.00	\$250.00	\$262.50
			<b>Total Supplies and Materials:</b>		<b>\$172,261.54</b>	<b>\$187,075.64</b>	<b>\$240,100.00</b>	<b>\$186,562.50</b>
			<b>Controlled Assets</b>					
			EQUIPMENT<\$25K	100-080-430-5755	\$25,882.64	\$19,770.94	\$37,250.00	\$6,000.00
			Camera (evidence)	100-080-430-5755			\$2,100.00	\$0.00
			PBT	100-080-430-5755			\$2,700.00	\$0.00
			BWC (Additional)	100-080-430-5755			\$3,300.00	\$0.00
			Office / Lobby Furniture	100-080-430-5755			\$7,500.00	\$4,000.00
			Thermal Printers (Squad Cars)	100-080-430-5755			\$20,000.00	\$0.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			Radar Unit Cords	100-080-430-5755			\$1,650.00	\$0.00
			Drone	100-080-430-5755			\$0.00	\$2,000.00
			Patrol Rifles	100-080-430-5755			\$0.00	\$0.00
			Swipe card/door card reader	100-080-430-5755			\$0.00	\$0.00
			Computer Equipment<\$10K	100-080-430-5760	\$0.00	\$0.00	\$0.00	
			COMPUTER SOFTWARE	100-080-430-5761	\$0.00	\$0.00	\$0.00	\$48,220.38
			Brownlee (VP RMS)	100-080-430-5761			\$0.00	\$619.50
			Critical Reach (APB Net)	100-080-430-5761			\$0.00	\$420.00
			E-Lineup	100-080-430-5761			\$0.00	\$630.00
			HID Global (Crossmatch)	100-080-430-5761			\$0.00	\$2,940.00
			LEADS On-line	100-080-430-5761			\$0.00	\$2,520.00
			Lexipol	100-080-430-5761			\$0.00	\$15,044.80
			Porter Lee (BEAST)	100-080-430-5761			\$0.00	\$1,130.85
			Power DMS (Planit)	100-080-430-5761			\$0.00	\$2,850.23
			Tyler (Maintenance)	100-080-430-5761			\$0.00	\$10,710.00
			Lake County RMS	100-080-430-5761			\$0.00	\$4,725.00
			Lake County Brazos	100-080-430-5761			\$0.00	\$4,830.00
			Lake County RMS Expense	100-080-430-5761			\$0.00	\$1,800.00
			<b>Total Controlled Assets:</b>		<b>\$25,882.64</b>	<b>\$19,770.94</b>	<b>\$37,250.00</b>	<b>\$54,220.38</b>
			<b>Total Police Services:</b>		<b>\$6,821,490.04</b>	<b>\$7,217,990.46</b>	<b>\$7,616,865.15</b>	<b>\$7,983,097.28</b>
<b>Total Police:</b>					<b>\$6,821,490.04</b>	<b>\$7,217,990.46</b>	<b>\$7,616,865.15</b>	<b>\$7,983,097.28</b>
<b>Public Works</b>								
			<b>Public Works</b>					
			<b>Personnel Costs</b>					
			SALARIES & WAGES	100-090-511-5101	\$685,342.45	\$671,783.58	\$708,346.47	\$731,064.80
			PART-TIME WAGES	100-090-511-5102	\$38,344.19	\$39,498.18	\$50,000.00	\$50,000.00
			WAGES-SEASONAL	100-090-511-5103	\$2,013.00	\$12,903.00	\$5,000.00	\$5,000.00
			PAID TIME OFF BUYBACK	100-090-511-5107	\$0.00	\$54,846.17	\$15,000.00	\$15,000.00
			OVERTIME	100-090-511-5110	\$4,916.82	\$5,808.87	\$20,000.00	\$20,000.00
			<b>Total Personnel Costs:</b>		<b>\$730,616.46</b>	<b>\$784,839.80</b>	<b>\$798,346.47</b>	<b>\$821,064.80</b>
			<b>Employee Benefits</b>					
			DENTAL INSURANCE	100-090-511-5201	\$15,822.77	\$14,249.30	\$15,345.10	\$18,360.26
			MEDICAL INSURANCE	100-090-511-5203	\$156,994.92	\$159,771.39	\$178,776.81	\$228,860.60
			LIFE INSURANCE	100-090-511-5204	\$1,341.90	\$1,307.88	\$1,415.23	\$1,415.23
			STATE UNEMPLOY INS (SUI)	100-090-511-5205	\$1,544.89	\$2,017.91	\$7,251.79	\$10,814.37
			SOCIAL SECURITY	100-090-511-5244	\$43,624.63	\$46,447.00	\$47,327.48	\$49,666.02
			MEDICARE EXP	100-090-511-5245	\$10,237.00	\$10,744.97	\$11,068.52	\$11,615.44
			IMRF EXPENSES	100-090-511-5246	\$43,732.91	\$21,660.19	\$14,926.22	\$27,336.90
			<b>Total Employee Benefits:</b>		<b>\$273,299.02</b>	<b>\$256,198.64</b>	<b>\$276,111.15</b>	<b>\$348,068.82</b>

EXPENSES				GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
				<b>Contractual Services</b>					
				TRAVEL EXPENSE	100-090-511-5329	\$673.22	\$515.19	\$300.00	\$500.00
				TRAINING	100-090-511-5331	\$0.00	\$0.00	\$500.00	\$8,000.00
				MAINTENANCE-STREET LIGHTS	100-090-511-5340	\$1,600.52	\$60,736.98	\$10,000.00	\$8,000.00
				MAINTENANCE-BUILDINGS	100-090-511-5350	\$13,805.53	\$13,710.65	\$10,000.00	\$8,000.00
				MAINTENANCE-VEHICLES	100-090-511-5351	\$4,595.22	\$9,330.94	\$7,000.00	\$7,000.00
				MAINTENANCE-EQUIPMENT	100-090-511-5352	\$14,484.93	\$14,511.90	\$12,000.00	\$8,000.00
				MAINTENANCE-STREETS	100-090-511-5353	\$38,607.63	\$60,301.52	\$40,000.00	\$30,000.00
				MAINTENANCE-SIDEWALKS	100-090-511-5354	\$27,791.28	\$23,284.85	\$25,000.00	\$20,000.00
				MAINTENANCE-GROUNDS	100-090-511-5355	\$29,697.02	\$17,242.91	\$18,000.00	\$15,000.00
				MAINT-VEHICLES DEALER/SHOP	100-090-511-5360	\$1,202.28	\$547.00	\$2,500.00	\$2,500.00
				MAINT-DUMP TRUCKS	100-090-511-5361	\$78,612.12	\$19,526.04	\$30,000.00	\$25,000.00
				MAINT-EQUIP DEALER/SHOP	100-090-511-5362	\$1,030.96	\$0.00	\$5,000.00	\$5,000.00
				MAINT-BLDGS CONTRACTOR	100-090-511-5364	\$14,573.50	\$12,731.27	\$20,000.00	\$10,000.00
				MAINT-VEHICLES PD	100-090-511-5366	\$7,844.32	\$15,861.02	\$8,000.00	\$8,000.00
				MAINT-VEH DEALER/SHOP-PD	100-090-511-5367	\$953.83	\$2,053.52	\$2,500.00	\$2,500.00
				PROFESSIONAL DUES	100-090-511-5403	\$250.96	\$100.00	\$300.00	\$1,000.00
				SPECIAL WASTE DISPOSAL	100-090-511-5420	\$986.80	\$729.51	\$800.00	\$800.00
				ANIMAL/PEST CONTROL	100-090-511-5421	\$650.00	\$100.00	\$500.00	\$500.00
				TELEPHONE SERVICE	100-090-511-5423	\$2,292.93	\$1,810.78	\$2,000.00	\$2,136.00
				CELL PHONE SERVICE	100-090-511-5424	\$5,115.83	\$4,736.93	\$6,500.00	\$5,000.00
				UTILITY - ELECTRIC	100-090-511-5426	\$2,293.27	\$1,587.66	\$2,500.00	\$2,500.00
				ELECTRICITY - ST LIGHTS	100-090-511-5427	\$235,910.44	\$160,639.62	\$120,000.00	\$120,000.00
				RENTAL SERVICE	100-090-511-5428	\$7,522.50	\$11,163.20	\$5,000.00	\$3,000.00
				UTILITY - GAS	100-090-511-5430	\$8,868.64	\$8,377.90	\$6,000.00	\$6,000.00
				POSTAGE	100-090-511-5432	\$0.00	\$151.72	\$0.00	
				OTHER PROFESSIONAL SERVICES	100-090-511-5438	\$53,962.00	\$65,850.00	\$67,000.00	\$67,000.00
				MEDICAL SERVICES	100-090-511-5445	\$626.00	\$1,855.50	\$1,500.00	\$1,000.00
				TREE SERVICE	100-090-511-5487	\$38,069.98	\$27,870.88	\$20,000.00	\$10,000.00
				CONTRACT PAYMENTS	100-090-511-5488	\$26,443.92	\$56,525.30	\$40,000.00	\$165,000.00
				Public Works	100-090-511-5488				\$40,000.00
				Cannabis funds for other costs	100-090-511-5488				\$125,000.00
				DISPATCH SERVICES	100-090-511-5489	\$3,180.00	\$3,108.00	\$3,500.00	\$3,016.00
				Radio Network	100-090-511-5490	\$0.00	\$0.00	\$0.00	
									\$0.00
				<b>Total Contractual Services:</b>		<b>\$621,645.63</b>	<b>\$594,960.79</b>	<b>\$466,400.00</b>	<b>\$544,452.00</b>
				<b>Supplies and Materials</b>					
				OPERATING SUPPLIES BUILDING	100-090-511-5561	\$1,228.06	\$1,415.64	\$1,500.00	\$1,000.00
				OPERATING SUPPLIES PARKS	100-090-511-5562	\$493.95	\$252.24	\$1,500.00	\$1,000.00

EXPENSES			GENERAL FUND	Account ID	2022 Actual	2023 Actual	FY24 GENERAL FUND - FINAL	FY25 (In Progress)
			OFFICE SUPPLIES	100-090-511-5565	\$1,872.22	\$1,758.33	\$600.00	\$500.00
			FUEL & FLUIDS	100-090-511-5566	\$38,670.57	\$43,981.96	\$40,000.00	\$30,000.00
			MAINTENANCE SUPPLIES	100-090-511-5567	\$17,480.41	\$27,246.42	\$15,000.00	\$15,000.00
			OPERATING SUPPLIES	100-090-511-5568	\$9,865.15	\$11,512.52	\$12,000.00	\$10,000.00
			UNIFORMS	100-090-511-5569	\$6,353.29	\$9,221.92	\$9,000.00	\$9,000.00
			SALT	100-090-511-5572	\$76,246.50	\$72,261.68	\$100,000.00	\$90,000.00
			<b>Total Supplies and Materials:</b>		<b>\$152,210.15</b>	<b>\$167,650.71</b>	<b>\$179,600.00</b>	<b>\$156,500.00</b>
			<b>Controlled Assets</b>					
			EQUIPMENT<\$25K	100-090-511-5755	\$17,989.00	\$4,017.50	\$25,000.00	\$10,000.00
			COMPUTER SOFTWARE	100-090-511-5761		\$0.00	\$1,400.00	\$1,900.00
			<b>Total Controlled Assets:</b>		<b>\$17,989.00</b>	<b>\$4,017.50</b>	<b>\$26,400.00</b>	<b>\$11,900.00</b>
			<b>Total Public Works:</b>		<b>\$1,795,760.26</b>	<b>\$1,807,667.44</b>	<b>\$1,746,857.62</b>	<b>\$1,881,985.62</b>
			<b>Streets</b>					
			<b>Employee Benefits</b>					
			IMRF EXPENSES	100-090-545-5246		\$0.00	\$0.00	
			<b>Total Employee Benefits:</b>			<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Equipment Leases</b>					
			BAD DEBT EXPENSE	100-090-545-5694	\$0.00	\$0.00	\$0.00	
			<b>Total Equipment Leases:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total Streets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Storm Water</b>					
			<b>Contractual Services</b>					
			OTHER PROFESSIONAL SERVICES	100-090-850-5438	\$1,125.00	\$5,316.00	\$5,000.00	\$6,000.00
			PERMIT EXPENSE	100-090-850-5442	\$1,000.00	\$1,242.50	\$1,500.00	\$1,500.00
			<b>Total Contractual Services:</b>		<b>\$2,125.00</b>	<b>\$6,558.50</b>	<b>\$6,500.00</b>	<b>\$7,500.00</b>
			<b>Total Storm Water:</b>		<b>\$2,125.00</b>	<b>\$6,558.50</b>	<b>\$6,500.00</b>	<b>\$7,500.00</b>
			<b>Total Public Works:</b>		<b>\$1,797,885.26</b>	<b>\$1,814,225.94</b>	<b>\$1,753,357.62</b>	<b>\$1,889,485.62</b>
					<b>\$14,522,746.95</b>	<b>\$14,686,115.23</b>	<b>\$17,967,407.68</b>	<b>\$16,926,120.09</b>

REVENUES		Column1	DEPOT PARKING		Account ID	2022 Actual	2023 Actual	FY24 DEPOT PARKING FUND - FINAL	FY25 (In Progress)
Administration									
	Depot Parking Lot								
		Fees for Services							
			RENTAL DEPOT PARKING LOT		101-010-275-4451	\$3,359.50	\$6,585.23	\$6,000.00	\$7,000.00
		Total Fees for Services:				\$3,359.50	\$6,585.23	\$6,000.00	\$7,000.00
		Fines, Forfeitures, & Special Assessments							
			ADJUD/FINES - METRA		101-010-275-4616	\$0.00	\$50.00	\$0.00	
			RESTITUTION		101-010-275-4675	\$0.00	\$0.00	\$0.00	
		Total Fines, Forfeitures, & Special Assessments:				\$0.00	\$50.00	\$0.00	
		Other Financing Sources							
			TRANSFERS IN		101-010-275-4910	\$0.00	\$0.00	\$0.00	
			OTHER FINANCING SOURCES		101-010-275-4999	\$0.00	\$0.00	\$27,000.00	\$7,400.00
				USE OF FUND BALANCE	101-010-275-4999			\$27,000.00	\$0.00
		Total Other Financing Sources:				\$0.00	\$0.00	\$27,000.00	\$0.00
	Total Depot Parking Lot:					\$3,359.50	\$6,635.23	\$33,000.00	\$7,000.00
Total Administration:						\$3,359.50	\$6,635.23	\$33,000.00	\$7,000.00
						\$3,359.50	\$6,635.23	\$33,000.00	\$14,400.00

	DEPOT PARKING		Account ID	2022 Actual	2023 Actual	FY24 DEPOT PARKING FUND - FINAL	FY25 (In Progress)
Administration							
	Depot Parking Lot						
	Contractual Services						
		MAINTENANCE-BUILDINGS	101-010-275-5350	\$381.87	\$0.00	\$1,000.00	\$1,000.00
		MAINTENANCE-EQUIPMENT	101-010-275-5352	\$1,060.38	\$0.00	\$1,000.00	\$1,000.00
		MAINTENANCE-GROUNDS	101-010-275-5355	\$0.00	\$0.00	\$1,000.00	\$1,000.00
		INTERNET SERVICES	101-010-275-5418	\$2,429.10	\$2,706.97	\$2,500.00	\$2,075.00
		GENERAL INSURANCE	101-010-275-5422	-\$400.00	\$400.00	\$600.00	\$1,000.00
		TELEPHONE SERVICE	101-010-275-5423	\$0.00	\$0.00	\$0.00	
		UTILITY - ELECTRIC	101-010-275-5426	\$0.00	\$0.00	\$0.00	
		UTILITY - GAS	101-010-275-5430	\$1,067.84	\$1,227.60	\$800.00	\$800.00
		OTHER PROFESSIONAL SERVICES	101-010-275-5438	\$491.00	\$0.00	\$2,500.00	\$2,500.00
		ADMINISTRATIVE SERVICES	101-010-275-5440	\$0.00	\$0.00	\$0.00	
		CONTRACT PAYMENTS	101-010-275-5488	\$3,626.25	\$6,171.20	\$3,000.00	\$5,000.00
	Total Contractual Services:			\$8,656.44	\$10,505.77	\$12,400.00	\$14,375.00
	Controlled Assets						
		EQUIPMENT<\$25k	101-010-275-5755	\$0.00	\$0.00	\$20,000.00	\$0.00
	Total Controlled Assets:			\$0.00	\$0.00	\$20,000.00	\$0.00
	Total Depot Parking Lot:			\$8,656.44	\$10,505.77	\$32,400.00	\$14,375.00
Total Administration:				\$8,656.44	\$10,505.77	\$32,400.00	\$14,375.00
				\$8,656.44	\$10,505.77	\$32,400.00	\$14,375.00

REVENUES		PUBLIC SAFETY	Account ID	2022 Actual	2023 Actual	FY24 PUBLIC SAFETY FUND - FINAL	FY25 (In Progress)
Police							
	Explorers Post						
		DONATIONS-EXPLORER	129-080-415-4730	\$600.00	\$1,100.00	\$0.00	\$600.00
	Total Explorers Post:			\$600.00	\$1,100.00	\$0.00	\$600.00
	Non-Department						
		INVESTMENT INCOME	129-080-000-4890	\$0.00	\$0.00	\$0.00	
		TRANSFERS IN	129-080-000-4910	\$0.00	\$0.00	\$0.00	
	Total Non-Department:			\$0.00	\$0.00	\$0.00	
	Prisoner Review Fines						
		NON-FED OPERATING GRANT	129-080-423-4301	\$0.00	\$0.00	\$0.00	
		FINES-CIRCUIT COURT	129-080-423-4650	\$0.00	\$0.00	\$0.00	
		COURT - PRISONER REVIEW AGENCY	129-080-423-4653	\$260.00	\$174.69	\$300.00	
		OTHER FINANCING SOURCES	129-080-423-4999	\$0.00	\$0.00	\$0.00	
	Total Prisoner Review Fines:			\$260.00	\$174.69	\$300.00	
	DUI Senate Bill 740						
		NON-FED OPERATING GRANT	129-080-427-4301	\$0.00	\$0.00	\$0.00	
		COURT-DUI SB740 SUR & AGENCY	129-080-427-4602	\$4,304.40	\$3,437.11	\$3,000.00	\$3,000.00
		OTHER FINANCING SOURCES	129-080-427-4999	\$0.00	\$0.00	\$0.00	
	Total DUI Senate Bill 740:			\$4,304.40	\$3,437.11	\$3,000.00	\$3,000.00
	Canine Unit						
		NON-FED OPERATING GRANT	129-080-428-4301	\$0.00	\$0.00	\$0.00	
		DONATIONS-CANINE UNIT	129-080-428-4730	\$0.00	\$0.00	\$0.00	
	Total Canine Unit:			\$0.00	\$0.00	\$0.00	
	DARE						
		DONATIONS-DARE	129-080-426-4730	\$0.00	\$0.00	\$0.00	
	Total DARE:			\$0.00	\$0.00	\$0.00	
Total Police:				\$5,164.40	\$4,711.80	\$3,300.00	\$3,600.00
				\$5,164.40	\$4,711.80	\$3,300.00	\$3,600.00



EXPENSES	PUBLIC SAFETY		Account ID	2022 Actual	2023 Actual	FY24 PUBLIC SAFETY FUND - FINAL	FY25 (In Progress)
Police							
	Explorers Post						
		TRAVEL EXPENSE	129-080-415-5329	\$0.00	\$0.00	\$0.00	
		OPERATING SUPPLIES	129-080-415-5568	\$0.00	\$0.00	\$0.00	
		UNIFORMS	129-080-415-5569	\$0.00	\$189.97	\$0.00	
		Food	129-080-415-5570	\$0.00	\$0.00	\$0.00	
	Total Explorers Post:			\$0.00	\$189.97	\$0.00	
	Prisoner Review Fines						
		Equipment<\$25K	129-080-423-5755	\$0.00	\$0.00	\$0.00	
	Total Prisoner Review Fines:			\$0.00	\$0.00	\$0.00	
	DUI Senate Bill 740						
		EQUIPMENT<\$25K	129-080-427-5755	\$0.00	\$0.00	\$0.00	
	Total DUI Senate Bill 740:			\$0.00	\$0.00	\$0.00	
	Canine Unit						
		TRAINING	129-080-428-5331	\$0.00	\$0.00	\$0.00	
		OTHER PROFESSIONAL SERVICES	129-080-428-5438	\$3,692.91	\$0.00	\$0.00	
		OPERATING SUPPLIES	129-080-428-5568	\$1,679.72	\$0.00	\$0.00	
	Total Canine Unit:			\$5,372.63	\$0.00	\$0.00	
Total Police:				\$5,372.63	\$189.97	\$0.00	
				\$5,372.63	\$189.97	\$0.00	

REVENUES		MOTOR FUEL TAX		Account ID	2022 Actual	2023 Actual	FY24 MFT -FINAL	FY25 (In Progress)
Non Departmental								
	Non-Department							
		Other Financing Sources						
			TRANSFERS IN	247-005-000-4910	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:			\$0.00	\$0.00	\$0.00	
	Total Non-Department:				\$0.00	\$0.00	\$0.00	
Total Non Departmental:					\$0.00	\$0.00	\$0.00	
Finance								
	Bonds							
		Other Income						
			BOND PROCEEDS	247-040-729-4805	\$0.00	\$0.00	\$0.00	
		Total Other Income:			\$0.00	\$0.00	\$0.00	
	Total Bonds:				\$0.00	\$0.00	\$0.00	
Total Finance:					\$0.00	\$0.00	\$0.00	
Public Works								
	Streets							
		Intergovernmental Revenue						
			MOTOR FUEL TAX	247-090-547-4126	\$616,140.02	\$594,251.99	\$620,000.00	\$627,000.00
		Total Intergovernmental Revenue:			\$616,140.02	\$594,251.99	\$620,000.00	\$627,000.00
		Investment Income						
			INVESTMENT INCOME	247-090-547-4890	\$287.38	\$948.54	\$250.00	
		Total Investment Income:			\$287.38	\$948.54	\$250.00	
		Other Financing Sources						
			OTHER FINANCING SOURCES	247-090-547-4999	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:			\$0.00	\$0.00	\$0.00	
	Total Streets:				\$616,427.40	\$595,200.53	\$620,250.00	\$627,000.00
	Rebuild IL Program							
		Operating Grants						
			REBUILD IL CAPITAL GRANT	247-090-549-4355	\$316,997.92	\$158,498.96	\$0.00	
		Total Operating Grants:			\$316,997.92	\$158,498.96	\$0.00	
	Total Rebuild IL Program:				\$316,997.92	\$158,498.96	\$0.00	
Total Public Works:					\$933,425.32	\$753,699.49	\$620,250.00	\$627,000.00
					\$933,425.32	\$753,699.49	\$620,250.00	\$627,000.00

EXPENSES		MOTOR FUEL TAX	Account ID	2022 Actual	2023 Actual	FY24 MFT -FINAL	FY25 (In Progress)
Non Departmental							
	Non-Department						
		TRANSFERS OUT	247-005-000-5910	\$14,893.90	\$0.00	\$0.00	
	Total Non-Department:			\$14,893.90	\$0.00	\$0.00	
Total Non Departmental:				\$14,893.90	\$0.00	\$0.00	
Administration							
	Grimm Road						
		OTHER PROFESSIONAL SERVICES	247-010-831-5438	\$0.00	\$0.00	\$0.00	
	Total Grimm Road:			\$0.00	\$0.00	\$0.00	
Total Administration:				\$0.00	\$0.00	\$0.00	
Finance							
	Bonds						
		OTHER PROFESSIONAL SERVICES	247-040-729-5438	\$0.00	\$0.00	\$0.00	
		PRINCIPAL 2013	247-040-729-5686	\$0.00	\$0.00	\$0.00	
		INTEREST EXPENSE-2013 BONDS	247-040-729-5687	\$0.00	\$0.00	\$0.00	
	Total Bonds:			\$0.00	\$0.00	\$0.00	
Total Finance:				\$0.00	\$0.00	\$0.00	
Public Works							
	Streets						
		OTHER PROFESSIONAL SERVICES	247-090-547-5438	\$0.00	\$0.00	\$0.00	
		ENGINEERING SERVICES	247-090-547-5826	\$0.00	\$54,775.00	\$80,000.00	\$0.00
		STREETS & ROW	247-090-547-5840	\$464,746.15	\$707,136.64	\$520,000.00	\$627,000.00
	Total Streets:			\$464,746.15	\$761,911.64	\$600,000.00	\$627,000.00
	Rebuild IL Program						
		REBUILD IL-GRIMM RD ENGINEER	247-090-549-5436		\$73,115.92	\$0.00	
		ENGINEERING SERVICES GRIMM RD	247-090-549-5826	\$102,166.36	\$0.00	\$0.00	
		STREETS & ROW	247-090-549-5840	\$99,476.64	\$7,036.83	\$0.00	
	Total Rebuild IL Program:			\$201,643.00	\$80,152.75	\$0.00	
Total Public Works:				\$666,389.15	\$842,064.39	\$600,000.00	\$627,000.00
				\$681,283.05	\$842,064.39	\$600,000.00	\$627,000.00

REVENUES		TIF BOYLAND	Account ID	2022 Actual	2023 Actual	FY24 TIF BOYLAN - FINAL	FY25 (In Progress)
Community Development							
	Economic Development-TIF						
		PROPERTY TAXES - TIF	272-070-219-4007	\$95,483.00	\$98,548.63	\$100,000.00	\$100,000.00
		INVESTMENT INCOME	272-070-219-4890	\$10.81	\$115.04	\$0.00	
	Total Economic Development-TIF:			\$95,493.81	\$98,663.67	\$100,000.00	\$100,000.00
Total Community Development:				\$95,493.81	\$98,663.67	\$100,000.00	\$100,000.00
				\$95,493.81	\$98,663.67	\$100,000.00	\$100,000.00

EXPENSES		TIF BOYLAND	Account ID	2022 Actual	2023 Actual	FY24 TIF BOYLAN - FINAL	FY25 (In Progress)
Community Development							
	Economic Development-TIF						
		ACCOUNTING SERVICES	272-070-219-5435	\$275.00	\$0.00	\$600.00	\$1,000.00
		ENGINEERING SERVICES	272-070-219-5436	\$0.00	\$0.00	\$0.00	
		LEGAL SERVICES	272-070-219-5437	\$0.00	\$0.00	\$0.00	
		OTHER PROFESSIONAL SERVICES	272-070-219-5438	\$0.00	\$0.00	\$0.00	
		BUSINESS INCENTIVES	272-070-219-5455	\$0.00	\$0.00	\$0.00	
		CONTRACT PAYMENTS	272-070-219-5488	\$0.00	\$0.00	\$0.00	
	Total Economic Development-TIF:			\$275.00	\$0.00	\$600.00	\$1,000.00
Total Community Development:				\$275.00	\$0.00	\$600.00	\$1,000.00
				\$275.00	\$0.00	\$600.00	\$1,000.00

REVENUES		TIF CORPORATE CENTER	Account ID	2022 Actual	2023 Actual	FY24 TIF CC - FINAL	FY25 (In Progress)
Community Development							
	Economic Development-TIF						
		PROPERTY TAXES - TIF	279-070-219-4007	\$1,562,254.29	\$1,964,055.83	\$2,000,000.00	\$2,051,000.00
		BOND PROCEEDS	279-070-219-4805	\$0.00	\$0.00	\$0.00	\$0.00
		INVESTMENT INCOME	279-070-219-4890	\$370.31	\$856.30	\$300.00	
		TRANSFER IN	279-070-219-4910	\$0.00	\$1,100.00	\$0.00	\$0.00
		OTHER FINANCING SOURCES	279-070-219-4999	\$0.00	\$0.00	\$0.00	
	Total Economic Development-TIF:			\$1,562,624.60	\$1,966,012.13	\$2,000,300.00	\$2,050,000.00
Total Community Development:				\$1,562,624.60	\$1,966,012.13	\$2,000,300.00	\$2,050,000.00
				\$1,562,624.60	\$1,966,012.13	\$2,000,300.00	\$2,051,000.00

EXPENSES		TIF CORPORATE CENTER	Account ID	2022 Actual	2023 Actual	FY24 TIF CC - FINAL	FY25 (In Progress)
<b>Community Development</b>							
	<b>Economic Development-TIF</b>						
		ACCOUNTING SERVICES	279-070-219-5435			\$0.00	\$1,000.00
		LEGAL SERVICES	279-070-219-5437	\$0.00	\$0.00	\$0.00	
		OTHER PROFESSIONAL SERVICES	279-070-219-5438	\$2,750.00	\$1,575.00	\$3,000.00	
		BUSINESS INCENTIVES	279-070-219-5455	\$1,039,799.47	\$1,218,630.38	\$1,219,150.00	\$1,679,200.00
		PRINCIPAL	279-070-219-5686	\$635,000.00	\$690,000.00	\$745,000.00	\$360,000.00
		INTEREST EXPENSE	279-070-219-5687	\$72,900.00	\$53,850.00	\$33,150.00	\$10,800.00
		Transfers Out	279-070-219-5910	\$0.00	\$0.00	\$0.00	
	<b>Total Economic Development-TIF:</b>			<b>\$1,750,449.47</b>	<b>\$1,964,055.38</b>	<b>\$2,000,300.00</b>	<b>\$2,051,000.00</b>
<b>Total Community Development:</b>				<b>\$1,750,449.47</b>	<b>\$1,964,055.38</b>	<b>\$2,000,300.00</b>	<b>\$2,051,000.00</b>
				<b>\$1,750,449.47</b>	<b>\$1,964,055.38</b>	<b>\$2,000,300.00</b>	<b>\$2,051,000.00</b>

REVENUES		EAST BUSINESS DISTRICT		Account ID	2022 Actual	2023 Actual	FY24 EAST BUSINESS DISTRICT FUND - FINAL	FY25 (In Progress)
Community Development								
	East Business District							
		Property Taxes						
			SALES TAX	282-070-282-4021	\$1,086,872.00	\$1,114,319.92	\$1,135,000.00	\$1,150,000.00
		Total Property Taxes:			\$1,086,872.00	\$1,114,319.92	\$1,135,000.00	\$1,150,000.00
		Investment Income						
			INVESTMENT INCOME	282-070-282-4890	\$0.00	\$0.00	\$0.00	
		Total Investment Income:			\$0.00	\$0.00	\$0.00	
		Other Financing Sources						
			TRANSFERS IN	282-070-282-4910	\$0.00	\$0.00	\$0.00	\$0.00
			OTHER FINANCING SOURCES	282-070-282-4999	\$0.00	\$0.00	\$65,000.00	
		Total Other Financing Sources:			\$0.00	\$0.00	\$65,000.00	\$0.00
	Total East Business District:				\$1,086,872.00	\$1,114,319.92	\$1,200,000.00	\$1,150,000.00
Total Community Development:					\$1,086,872.00	\$1,114,319.92	\$1,200,000.00	\$1,150,000.00
					\$1,086,872.00	\$1,114,319.92	\$1,200,000.00	\$1,150,000.00



EXPENSES			Column3	EAST BUSINESS DISTRICT	Account ID	2022 Actual	2023 Actual	FY24 EAST BUSINESS DISTRICT FUND - FINAL	FY25 (In Progress)
Community Development									
	East Business District								
				Contractual Services					
				ENGINEERING SVC	282-070-282-5436	\$0.00	\$0.00	\$0.00	
				LEGAL SVC	282-070-282-5437	\$0.00	\$0.00	\$0.00	
				OTHER PROFESSIONAL SVC	282-070-282-5438	\$0.00	\$0.00	\$0.00	
				BUSINESS INCENTIVES	282-070-282-5455	\$0.00	\$0.00	\$0.00	
				CONTRACT PAYMENTS	282-070-282-5488	\$0.00	\$0.00	\$0.00	
				Total Contractual Services:		\$0.00	\$0.00	\$0.00	
				Other Financing Uses					
				TRANSFERS OUT	282-070-282-5910	\$0.00	-\$121,088.00	\$1,186,175.00	\$1,150,000.00
				Debt Service Bond- Interest and Principal	282-070-282-5910			\$1,186,175.00	\$1,150,000.00
				Total Other Financing Uses:		\$0.00	-\$121,088.00	\$1,186,175.00	\$1,150,000.00
				Total East Business District:		\$0.00	-\$121,088.00	\$1,186,175.00	\$1,150,000.00
Total Community Development:						\$0.00	-\$121,088.00	\$1,186,175.00	\$1,150,000.00
						\$0.00	-\$121,088.00	\$1,186,175.00	\$1,150,000.00

	REVENUES		CENTRAL BUSINESS DISTRICT	Account ID	2022 Actual	2023 Actual	FY24 CENTRAL BUSINESS DISTRICT -	FY25 (In Progress)
Non Departmental								
	Non-Department							
		Operating Grants						
			NON-FEDERAL OPERATING GRANT	284-005-000-4301			\$0.00	\$0.00
		Total Operating Grants:					\$0.00	\$0.00
		Other Financing Sources						
			Transfers In	284-005-000-4910	\$14,893.90	\$0.00	\$0.00	\$256,692.99
		Total Other Financing Sources:			\$14,893.90	\$0.00	\$0.00	\$256,692.99
	Total Non-Department:				\$14,893.90	\$0.00	\$0.00	\$256,692.99
Total Non Departmental:					\$14,893.90	\$0.00	\$0.00	\$256,692.99
Community Development								
	Central Business District							
		Property Taxes						
			SALES TAX	284-070-284-4021	\$887,590.80	\$929,692.73	\$900,000.00	\$950,000.00
		Total Property Taxes:			\$887,590.80	\$929,692.73	\$900,000.00	\$950,000.00
		Investment Income						
			INVESTMENT INCOME	284-070-284-4890	\$0.00	\$0.00	\$0.00	\$0.00
		Total Investment Income:			\$0.00	\$0.00	\$0.00	\$0.00
		Other Financing Sources						
			TRANSFERS IN	284-070-284-4910	\$0.00	\$0.00	\$0.00	
			OTHER FINANCING SOURCES	284-070-284-4999	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:			\$0.00	\$0.00	\$0.00	
	Total Central Business District:				\$887,590.80	\$929,692.73	\$900,000.00	\$950,000.00
Total Community Development:					\$887,590.80	\$929,692.73	\$900,000.00	\$950,000.00
					\$902,484.70	\$929,692.73	\$900,000.00	\$1,206,692.99

	EXPENSES	CENTRAL BUSINESS DISTRICT	Account ID	2022 Actual	2023 Actual	FY24 CENTRAL BUSINESS DISTRICT - FINAL	FY25 (In Progress)
<b>Administration</b>							
	<b>Administration</b>						
		LAND	284-010-110-5801	\$0.00	\$0.00	\$0.00	\$0.00
		IMPROVEMENTS O/T BUILDING>\$50K	284-010-110-5810	\$0.00		\$0.00	\$0.00
	<b>Total Administration:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Central Business District</b>						
		ENGINEERING SVC	284-010-284-5436	\$0.00	\$4,399.25	\$0.00	\$0.00
		OTHER PROFESSIONAL SERVICES	284-010-284-5438	\$0.00	\$0.00	\$0.00	\$0.00
		LAND	284-010-284-5801	\$0.00	\$0.00	\$0.00	
		IMPROVEMENTS O/T BLDG>\$50K	284-010-284-5810	\$47,800.93	\$11,575.40	\$100,000.00	
	<b>Total Central Business District:</b>			<b>\$47,800.93</b>	<b>\$15,974.65</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total Administration:</b>				<b>\$47,800.93</b>	<b>\$15,974.65</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Community Development</b>							
	<b>Central Business District</b>						
		ENGINEERING SVC	284-070-284-5436	\$0.00	\$0.00	\$0.00	
		LEGAL SVC	284-070-284-5437	\$0.00	\$0.00	\$0.00	
		OTHER PROFESSIONAL SVC	284-070-284-5438	\$160,164.29	\$297,269.97	\$0.00	
		BUSINESS INCENTIVES	284-070-284-5455	\$0.00	\$13,345.00	\$100,000.00	\$250,000.00
		FA ADE PROGRAM	284-070-284-5457	\$100,000.00	\$0.00	\$0.00	
		CONTRACT PAYMENTS	284-070-284-5488	\$2,655.00	\$0.00	\$0.00	
		TRANSFERS OUT	284-070-284-5910	\$0.00	\$520,773.00	\$597,050.00	\$418,600.00
	<b>Total Central Business District:</b>			<b>\$262,819.29</b>	<b>\$831,387.97</b>	<b>\$697,050.00</b>	<b>\$668,600.00</b>
<b>Total Community Development:</b>				<b>\$262,819.29</b>	<b>\$831,387.97</b>	<b>\$697,050.00</b>	<b>\$668,600.00</b>
<b>Public Works</b>							
	<b>Streets</b>						
		STREETS & ROWS	284-090-545-5840	\$0.00	\$0.00	\$0.00	
	<b>Total Streets:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Public Works:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
				<b>\$310,620.22</b>	<b>\$847,362.62</b>	<b>\$797,050.00</b>	<b>\$668,600.00</b>

REVENUES			CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
Non Departmental								
	Non-Department							
		SALES TAX		300-005-000-4021	\$0.00	\$0.00	\$0.00	
		NON-FEDERAL OPERATING GRANT		300-005-000-4301			\$0.00	\$0.00
		REIMBURSEMENT GRANT		300-005-000-4303	\$0.00	\$0.00	\$0.00	
		FEDERAL CAPITAL GRANT		300-005-000-4385		\$0.00	\$600,000.00	
		NON-FED CAPITAL GRANT		300-005-000-4351	\$0.00	\$0.00	\$0.00	
		DONATIONS		300-005-000-4730	\$0.00	\$0.00	\$0.00	
		TRANSFERS IN		300-005-000-4910	\$1,800,000.00	\$1,184,688.00	\$5,094,688.47	\$3,302,618.54
			From Utility Tax GF	300-005-000-4910			\$1,025,000.00	\$1,025,000.00
			From Grant	300-005-000-4910			\$2,144,688.47	\$0.00
			From ARPA	300-005-000-4910			\$1,900,000.00	\$1,929,000.00
			From General Fund	300-005-000-4910			\$25,000.00	\$0.00
			From SMC Grant 2023	300-005-000-4910			\$0.00	\$348,618.54
		TRANSFER IN CAPITAL BOND		300-005-000-4913	\$0.00	\$801,549.38	\$0.00	\$14,000,000.00
		OTHER FINANCING SOURCES		300-005-000-4999	\$0.00	\$0.00	\$0.00	\$200,000.00
		TRANSFER IN BOND 2022 CAPITAL		300-400-000-4913	\$0.00	\$2,022,163.60	\$6,000,000.00	\$0.00
			Transfer from Bond 2022	300-400-000-4913			\$6,000,000.00	\$0.00
	Total Non-Department:				\$1,800,000.00	\$4,008,400.98	\$11,694,688.47	\$17,502,618.54
Total Non Departmental:					\$1,800,000.00	\$4,008,400.98	\$11,694,688.47	\$17,502,618.54
Administration								
	Administration							
		MISCELLANEOUS INCOME		300-010-110-4879	\$0.00	\$0.00	\$0.00	
	Total Administration:				\$0.00	\$0.00	\$0.00	
	Pittman Project							
		NON-FED CAPITAL GRANT		300-010-732-4351	\$0.00	\$0.00	\$0.00	
	Total Pittman Project:				\$0.00	\$0.00	\$0.00	
	General Government Activity							
		SALE OF LAND		300-010-100-4892	\$0.00	\$0.00	\$0.00	
	Total General Government Activity:				\$0.00	\$0.00	\$0.00	
Total Administration:					\$0.00	\$0.00	\$0.00	

REVENUES			CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
<b>Finance</b>								
	<b>2019 Refunding Bonds</b>							
		BOND PROCEEDS		300-040-731-4940	\$0.00	\$0.00	\$0.00	
		NET PREMIUM REVENUE		300-040-731-4945	\$0.00	\$0.00	\$0.00	
	<b>Total 2019 Refunding Bonds:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	<b>Bond Proceeds</b>							
		BOND PROCEEDS		300-040-707-4805	\$105,000.00	\$0.00	\$0.00	
	<b>Total Bond Proceeds:</b>				<b>\$105,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Finance:</b>					<b>\$105,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Parks</b>								
	<b>Joint Village/Township Park</b>							
		NON-FED CAPITAL GRANT		300-060-278-4351	\$0.00	\$0.00	\$0.00	
		OTHER REIMBURSEABLES		300-060-278-4497	\$0.00	\$0.00	\$0.00	
	<b>Total Joint Village/Township Park:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	<b>Administration</b>							
		DONATIONS		300-060-312-4730	\$0.00	\$0.00	\$0.00	
	<b>Total Administration:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Parks:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Community Development</b>								
	<b>Planning &amp; Zoning</b>							
		FEDERAL CAPITAL GRANT		300-070-216-4385	\$0.00	\$0.00	\$0.00	
		NON-FED CAPITAL GRANT		300-070-216-4351	\$0.00	\$0.00	\$0.00	
	<b>Total Planning &amp; Zoning:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Community Development:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Police</b>								
	<b>Police Services</b>							
		NON-FED CAPITAL GRANT		300-080-430-4351	\$0.00	\$0.00	\$0.00	
		CASUALTY INS REIMBURSEMENT		300-080-430-4679	\$0.00	\$0.00	\$0.00	
		DEV IMPACT FEES		300-080-430-4690	\$22,714.00	\$47,112.15	\$35,000.00	
		MISCELLANEOUS INCOME		300-080-430-4879	\$0.00	\$0.00	\$0.00	
		LOAN PROCEEDS		300-080-430-4980		\$357,912.12	\$0.00	\$0.00

REVENUES			CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
	Total Police Services:				\$22,714.00	\$405,024.27	\$35,000.00	\$0.00
	Traffic Control/Dispatch							
		NON-FED CAPITAL GRANTS		300-080-431-4351	\$0.00	\$0.00	\$0.00	
	Total Traffic Control/Dispatch:				\$0.00	\$0.00	\$0.00	
Total Police:					\$22,714.00	\$405,024.27	\$35,000.00	\$0.00
Public Works								
	Public Works							
		DONATIONS		300-090-511-4730	\$0.00	\$0.00	\$0.00	
	Total Public Works:				\$0.00	\$0.00	\$0.00	
	Streets							
		FEDERAL CAPITAL GRANT		300-090-545-4385	\$0.00	\$0.00	\$0.00	
		NON-FED CAPITAL GRANT		300-090-545-4351	\$0.00	\$0.00	\$0.00	
		OTHER REIMBURSABLES		300-090-545-4497	\$0.00	\$0.00	\$0.00	
		DEV IMPACT FEES		300-090-545-4690	\$12,492.70	\$22,975.37	\$20,000.00	
	Total Streets:				\$12,492.70	\$22,975.37	\$20,000.00	
Total Public Works:					\$12,492.70	\$22,975.37	\$20,000.00	
					\$1,940,206.70	\$4,436,400.62	\$11,749,688.47	\$17,502,618.54

EXPENSES				CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
Administration									
	General Government Activity								
		Capital Outlay							
			LAND		300-010-100-5801	\$6,781.52	\$6,908.36	\$0.00	
		Total Capital Outlay:				\$6,781.52	\$6,908.36	\$0.00	
	Total General Government Activity:					\$6,781.52	\$6,908.36	\$0.00	
	Administration								
		Contractual Services							
			OTHER PROFESSIONAL SERVICES		300-010-110-5438	\$0.00	\$21,906.72	\$0.00	\$30,000.00
		Total Contractual Services:				\$0.00	\$21,906.72	\$0.00	\$30,000.00
		Debt Service							
			PRINCIPAL		300-010-110-5686	\$0.00	\$0.00	\$0.00	
			INTEREST EXPENSE		300-010-110-5687	\$0.00	\$0.00	\$0.00	
		Total Debt Service:				\$0.00	\$0.00	\$0.00	
		Controlled Assets							
			IMPROVEMENTS O/T BLDG<\$25,000		300-010-110-5710	\$0.00	\$0.00	\$0.00	\$15,000.00
		Total Controlled Assets:				\$0.00	\$0.00	\$0.00	\$15,000.00
		Capital Outlay							
			BUILDINGS>\$50K		300-010-110-5805	\$0.00	\$0.00	\$0.00	
			ENGINEERING SERVICES		300-010-110-5826	\$0.00	\$0.00	\$600,000.00	
		Total Capital Outlay:				\$0.00	\$0.00	\$600,000.00	
	Total Administration:					\$0.00	\$21,906.72	\$600,000.00	\$45,000.00
	Community Dev Activity								
		Controlled Assets							
			IMPROVEMENTS O/T BLDG<\$25K		300-010-200-5710	\$0.00	\$0.00	\$0.00	
		Total Controlled Assets:				\$0.00	\$0.00	\$0.00	
		Capital Outlay							
			IMPROVEMENTS O/T BLDG>\$25K		300-010-200-5810	\$0.00	\$10,060.00	\$0.00	
		Total Capital Outlay:				\$0.00	\$10,060.00	\$0.00	

EXPENSES				CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
	Total Community Dev Activity:					\$0.00	\$10,060.00	\$0.00	
	Emergency Management								
		Capital Outlay							
			EQUIPMENT>\$25K		300-010-425-5825	\$0.00	\$0.00	\$0.00	
		Total Capital Outlay:				\$0.00	\$0.00	\$0.00	
	Total Emergency Management:					\$0.00	\$0.00	\$0.00	
	Pittman Project								
		Contractual Services							
			OTHER PROFESSIONAL SERVICES		300-010-732-5438	\$0.00	\$0.00	\$0.00	
		Total Contractual Services:				\$0.00	\$0.00	\$0.00	
		Capital Outlay							
			IMPROVEMENTS O/T BUILDING >25K		300-010-732-5810	\$0.00	\$360,569.31	\$4,050,000.00	\$0.00
				Park Project with Use of ARPA Fu	300-010-732-5810			\$1,900,000.00	\$0.00
				Park Project with Use of Grant Fu	300-010-732-5810			\$2,150,000.00	\$0.00
				Park Project Bond use of Bond Fu	300-010-732-5810			\$0.00	\$0.00
		Total Capital Outlay:				\$0.00	\$360,569.31	\$4,050,000.00	\$0.00
	Total Pittman Project:					\$0.00	\$360,569.31	\$4,050,000.00	\$0.00
Total Administration:						\$6,781.52	\$399,444.39	\$4,650,000.00	\$45,000.00
Finance									
	2016 Debt Certificate								
		Contractual Services							
			OTHER PROFESSIONAL SERVICES		300-040-706-5438	\$850.00	\$750.00	\$750.00	\$2,000.00
		Total Contractual Services:				\$850.00	\$750.00	\$750.00	\$2,000.00
		Debt Service							
			PRINCIPAL-2016 DEBT CERTS		300-040-706-5686	\$45,000.00	\$45,000.00	\$50,000.00	\$50,000.00
			INTEREST EXP-2016 DEBT CER		300-040-706-5687	\$31,195.00	\$29,755.00	\$28,315.00	\$26,715.00
		Total Debt Service:				\$76,195.00	\$74,755.00	\$78,315.00	\$76,715.00
	Total 2016 Debt Certificate:					\$77,045.00	\$75,505.00	\$79,065.00	\$78,715.00
	2021 Debt Certificate								
		Contractual Services							



EXPENSES			CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
			Professional - Debt Certs PD	300-040-707-5438	\$1,500.00	\$0.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Debt Service</b>					
			Principal - 2021 Debt Certs PD	300-040-707-5686	\$0.00	\$0.00	\$0.00	
			Interest - Debt Certs PD	300-040-707-5687	\$0.00	\$0.00	\$0.00	
			<b>Total Debt Service:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total 2021 Debt Certificate:</b>		<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>2019 Refunding Bonds</b>					
			<b>Contractual Services</b>					
			OTHER PROFESSIONAL SVC	300-040-731-5438	\$1,500.00	\$750.00	\$1,500.00	\$2,000.00
			<b>Total Contractual Services:</b>		<b>\$1,500.00</b>	<b>\$750.00</b>	<b>\$1,500.00</b>	<b>\$2,000.00</b>
			<b>Debt Service</b>					
			PAYMENT TO ESCROW AGENT	300-040-731-5682	\$0.00	\$0.00	\$300.00	
			PRINCIPAL-2019 REFUNDING BONDS	300-040-731-5686	\$150,000.00	\$160,000.00	\$160,000.00	\$150,000.00
			INTEREST-2019 REFUNDING BONDS	300-040-731-5687	\$56,700.00	\$52,200.00	\$47,400.00	\$42,600.00
			<b>Total Debt Service:</b>		<b>\$206,700.00</b>	<b>\$212,200.00</b>	<b>\$207,700.00</b>	<b>\$192,600.00</b>
			<b>Total 2019 Refunding Bonds:</b>		<b>\$208,200.00</b>	<b>\$212,950.00</b>	<b>\$209,200.00</b>	<b>\$194,600.00</b>
<b>Total Finance:</b>					<b>\$286,745.00</b>	<b>\$288,455.00</b>	<b>\$288,265.00</b>	<b>\$273,315.00</b>
<b>Parks</b>								
			<b>Joint Village/Township Park</b>					
			<b>Contractual Services</b>					
			ENGINEERING SVCS	300-060-278-5436	\$810.00	\$0.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$810.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			EQUIPMENT<\$25K	300-060-278-5755	\$0.00	\$0.00	\$10,000.00	
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	
			<b>Capital Outlay</b>					
			Improvements O/T Bldg	300-060-278-5810	\$0.00	\$0.00	\$0.00	
			<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total Joint Village/Township Park:</b>		<b>\$810.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	

EXPENSES				CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
	Administration								
		Contractual Services							
			ENGINEERING SVC	300-060-312-5436				\$0.00	\$125,000.00
			OTHER PROFESSIONAL FEES	300-060-312-5438			\$0.00	\$50,000.00	\$20,000.00
		Total Contractual Services:					\$0.00	\$50,000.00	\$145,000.00
		Controlled Assets							
			IMPROVEMENTS O/T BLDG <\$25K	300-060-312-5710	\$56,214.00	\$0.00	\$0.00	\$0.00	\$0.00
			EQUIPMENT<\$25k	300-060-312-5755	\$0.00	\$0.00	\$0.00	\$0.00	
		Total Controlled Assets:			\$56,214.00	\$0.00	\$0.00	\$0.00	\$0.00
		Capital Outlay							
			Improvements O/T Bldg	300-060-312-5810	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00
			Park Improvements	300-060-312-5810			\$0.00	\$0.00	\$0.00
			Pickle Ball Park	300-060-312-5810			\$0.00	\$0.00	\$350,000.00
		Total Capital Outlay:			\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00
	Total Administration:					\$56,214.00	\$0.00	\$50,000.00	\$495,000.00
Total Parks:						\$57,024.00	\$0.00	\$60,000.00	\$495,000.00
Community Development									
	Building								
		Debt Service							
			PRINCIPAL	300-070-217-5686	\$1,602.14	\$0.00	\$0.00	\$0.00	
			INTEREST EXPENSE	300-070-217-5687	-\$1.57	\$0.00	\$0.00	\$0.00	
		Total Debt Service:			\$1,600.57	\$0.00	\$0.00	\$0.00	
		Controlled Assets							
			Vehicles<\$35K	300-070-217-5750	\$0.00	\$0.00	\$0.00	\$0.00	
		Total Controlled Assets:			\$0.00	\$0.00	\$0.00	\$0.00	
		Other Financing Uses							
			DISCREPANCIES	300-070-217-5998		-\$400.19	\$0.00	\$0.00	\$0.00
		Total Other Financing Uses:				-\$400.19	\$0.00	\$0.00	\$0.00
	Total Building:					\$1,600.57	-\$400.19	\$0.00	\$0.00
Total Community Development:						\$1,600.57	-\$400.19	\$0.00	\$0.00

EXPENSES				CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
Police									
	Police Services								
		Debt Service							
				PRINCIPAL-TYLER OP LEASE	300-080-430-5681	\$20,498.00	\$15,993.00	\$0.00	
				PRINCIPAL-ETHERNET OP LEASE	300-080-430-5683	\$6,324.00	\$6,721.00	\$0.00	
				INTEREST-TYLER OP LEASE	300-080-430-5684	\$1,313.00	\$365.00	\$0.00	
				INTEREST-ETHERNET OP LEASE	300-080-430-5685	\$910.00	\$513.00	\$0.00	
				PRINCIPAL	300-080-430-5686	\$116,248.60	\$64,600.60	\$132,972.62	\$113,245.82
				PD Microwave	300-080-430-5686			\$4,714.16	\$0.00
				6 Police Vehicles	300-080-430-5686			\$75,000.00	\$86,995.82
				2021 Police Squad Debt Cert.	300-080-430-5686			\$26,250.00	\$26,250.00
				Loan 1172544-02	300-080-430-5686			\$27,008.46	\$0.00
				INTEREST EXPENSE	300-080-430-5687	\$5,051.67	\$5,039.45	\$22,407.28	\$12,977.66
				PD Microwave	300-080-430-5687			\$108.64	\$0.00
				6 New Police Vehicles	300-080-430-5687			\$21,000.00	\$12,478.90
				2021 Police Squad Debt Cert.	300-080-430-5687			\$997.50	\$498.76
				Loan 1172544-02	300-080-430-5687			\$301.14	\$0.00
				<b>Total Debt Service:</b>		<b>\$150,345.27</b>	<b>\$93,232.05</b>	<b>\$155,379.90</b>	<b>\$126,223.48</b>
				<b>Controlled Assets</b>					
				BUILDINGS<\$50K	300-080-430-5705	\$0.00	\$22,400.00	\$0.00	
				IMPROVEMENTS O/T BLDG<\$25K	300-080-430-5710	\$0.00	\$0.00	\$0.00	
				EQUIPMENT<\$25K	300-080-430-5755	\$166,337.24	\$17,535.67	\$0.00	
				<b>Total Controlled Assets:</b>		<b>\$166,337.24</b>	<b>\$39,935.67</b>	<b>\$0.00</b>	
				<b>Capital Outlay</b>					
				BUILDINGS>\$50K	300-080-430-5805	\$0.00	\$0.00	\$0.00	
				IMPROVEMENTS O/T BLDG>\$25K	300-080-430-5810	\$0.00	\$0.00	\$0.00	
				VEHICLES>\$35K	300-080-430-5815	\$0.00	\$0.00	\$0.00	\$132,294.00
				<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$132,294.00</b>
				<b>Total Police Services:</b>		<b>\$316,682.51</b>	<b>\$133,167.72</b>	<b>\$155,379.90</b>	<b>\$258,517.48</b>
<b>Total Police:</b>						<b>\$316,682.51</b>	<b>\$133,167.72</b>	<b>\$155,379.90</b>	<b>\$258,517.48</b>
<b>Public Works</b>									
				<b>Public Works</b>					

EXPENSES				CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
		Debt Service							
			PRINCIPAL		300-090-511-5686	\$55,360.05	\$64,361.28	\$121,623.10	\$56,358.78
			Loan 205987000		300-090-511-5686			\$41,924.60	\$10,659.95
			Loan 1172544-03		300-090-511-5686			\$24,698.50	\$25,473.10
			2023-2024 Dump Truck and Trac		300-090-511-5686			\$40,000.00	\$0.00
			2023-2024 New Loan Van and Tr		300-090-511-5686			\$15,000.00	\$20,225.73
			INTEREST EXPENSE		300-090-511-5687	\$12,585.95	\$5,357.87	\$24,496.25	\$8,704.23
			2023-2024 Dump Truck and Trac		300-090-511-5687			\$16,000.00	\$0.00
			Loan 205987000		300-090-511-5687			\$995.03	\$71.81
			Loan 1172544-03		300-090-511-5687			\$2,501.22	\$1,726.62
			2023-2024 New loan Van and Tr		300-090-511-5687			\$5,000.00	\$6,905.80
		Total Debt Service:				\$67,946.00	\$69,719.15	\$146,119.35	\$65,063.01
		Capital Outlay							
			BUILDINGS>\$50K		300-090-511-5805	\$0.00	\$0.00	\$0.00	
			EQUPMENT>\$25		300-090-511-5825		\$0.00	\$25,000.00	
		Total Capital Outlay:				\$0.00	\$0.00	\$25,000.00	
	Total Public Works:					\$67,946.00	\$69,719.15	\$171,119.35	\$65,063.01
	Streets								
		Debt Service							
			PRINCIPAL		300-090-545-5686	\$26,249.74	\$26,249.80	\$0.00	
			INTEREST EXPENSE		300-090-545-5687	\$725.58	\$1,496.03	\$0.00	
		Total Debt Service:				\$26,975.32	\$27,745.83	\$0.00	
		Capital Outlay							
			EQUIPMENT >25k		300-090-545-5825			\$0.00	
			ENGINEERING SERVICES		300-090-545-5826	\$0.00	\$0.00	\$0.00	
			STREETS & ROWS		300-090-545-5840	\$612,925.37	\$0.00	\$400,000.00	\$400,000.00
		Total Capital Outlay:				\$612,925.37	\$0.00	\$400,000.00	\$400,000.00
	Total Streets:					\$639,900.69	\$27,745.83	\$400,000.00	\$400,000.00
Total Public Works:						\$707,846.69	\$97,464.98	\$571,119.35	\$465,063.01
Bond 2022									
	Police Parking Lot								
	Contractual Services								

EXPENSES			CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
			ENGINEERING-PD PARKING LOT	300-400-231-5436	\$0.00	\$20,627.50	\$0.00	
			LEGAL-POLICE PARKING LOT	300-400-231-5437	\$0.00	\$0.00	\$0.00	
			OTHER PROFESSIONAL SERV-PD LOT	300-400-231-5438	\$0.00	\$0.00	\$0.00	
			CONTRACT PAYMENTS-PD LOT	300-400-231-5488	\$0.00	\$0.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$0.00</b>	<b>\$20,627.50</b>	<b>\$0.00</b>	
			<b>Equipment Leases</b>					
			MISCELLANEOUS-PD PARKING LOT	300-400-231-5695	\$0.00	\$1,755.43	\$0.00	
			<b>Total Equipment Leases:</b>		<b>\$0.00</b>	<b>\$1,755.43</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			IMPROVEMENTS O/T BLDG-PD LOT	300-400-231-5710	\$0.00	\$0.00	\$0.00	
			EQUIPMENT<25K-PD PARKING LOT	300-400-231-5755	\$0.00	\$9,180.02	\$0.00	
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$9,180.02</b>	<b>\$0.00</b>	
			<b>Capital Outlay</b>					
			IMPROVE O/T BLDG>25K-PD LOT	300-400-231-5810	\$0.00	\$554,684.74	\$0.00	
			EQUIPMENT>25K-PD PARKING LOT	300-400-231-5825	\$0.00	\$0.00	\$0.00	
			INFRASTRUCTURE-PD PARKING LOT	300-400-231-5829	\$0.00	\$0.00	\$0.00	
			<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$554,684.74</b>	<b>\$0.00</b>	
			<b>Total Police Parking Lot:</b>		<b>\$0.00</b>	<b>\$586,247.69</b>	<b>\$0.00</b>	
			<b>Centegra Building</b>					
			<b>Contractual Services</b>					
			ENGINEERING-CENTEGRA	300-400-232-5436	\$0.00	\$0.00	\$300,000.00	
			LEGAL SERVICES-CENTEGRA	300-400-232-5437	\$0.00	\$0.00	\$0.00	
			OTHER PROFESSIONAL-CENTEGRA	300-400-232-5438	\$0.00	\$6,176.97	\$0.00	
			CONTRACT PAYMENT-CENTEGRA	300-400-232-5488	\$0.00	\$0.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$0.00</b>	<b>\$6,176.97</b>	<b>\$300,000.00</b>	
			<b>Equipment Leases</b>					
			MISCELLANEOUS-CENTEGRA	300-400-232-5695	\$0.00	\$0.00	\$0.00	
			<b>Total Equipment Leases:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			IMPROVE O/T BLDG<25K-CENTEGRA	300-400-232-5710	\$0.00	\$0.00	\$0.00	

EXPENSES				CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
				EQUIPMENT<25K-CENTEGRA	300-400-232-5755	\$0.00	\$0.00	\$0.00	
				<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
				<b>Capital Outlay</b>					
				LAND - CENTEGRA	300-400-232-5801		\$1,152,929.04	\$0.00	
				IMPROVE O/T BLDG>25K-CENTEGRA	300-400-232-5810	\$0.00	\$0.00	\$0.00	\$2,000,000.00
				EQUIPMENT>25K-PD PARKING LOT	300-400-232-5825	\$0.00	\$0.00	\$0.00	
				INFRASTRUCTURE-CENTEGRA	300-400-232-5829	\$0.00	\$0.00	\$0.00	
				<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$1,152,929.04</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>
				<b>Total Centegra Building:</b>		<b>\$0.00</b>	<b>\$1,159,106.01</b>	<b>\$300,000.00</b>	<b>\$2,000,000.00</b>
				<b>Grimm Rd.</b>					
				<b>Contractual Services</b>					
				ENGINEERING-GRIMM RD	300-400-233-5436	\$0.00	\$0.00	\$50,000.00	
				LEGAL SERVICES-GRIMM RD	300-400-233-5437	\$0.00	\$0.00	\$0.00	
				OTHER PROFESS SERV-GRIMM RD	300-400-233-5438	\$0.00	\$0.00	\$0.00	
				CONTRACT PAYMENT-GRIMM RD	300-400-233-5488	\$0.00	\$0.00	\$0.00	
				<b>Total Contractual Services:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	
				<b>Equipment Leases</b>					
				MISCELLANEOUS-GRIMM RD	300-400-233-5695	\$0.00	\$0.00	\$0.00	
				<b>Total Equipment Leases:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
				<b>Controlled Assets</b>					
				IMPROVE O/T BLDG<25K-GRIMM RD	300-400-233-5710	\$0.00	\$0.00	\$0.00	
				EQUIPMENT<25K-GRIMM RD	300-400-233-5755	\$0.00	\$0.00	\$0.00	
				<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
				<b>Capital Outlay</b>					
				IMPROVE O/T BLDG>25K-GRIMM RD	300-400-233-5810	\$0.00	\$0.00	\$0.00	
				EQUIPMENT>25-GRIMM RD	300-400-233-5825	\$0.00	\$0.00	\$0.00	
				INFRASTRUCTURE-GRIMM RD	300-400-233-5829	\$0.00	\$0.00	\$0.00	
				<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
				<b>Total Grimm Rd.:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	
				<b>Grimm Rd. - Utility</b>					

EXPENSES			CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
			<b>Contractual Services</b>					
			ENGINEERING-GRIMM RD UTILITY	300-400-234-5436	\$0.00	\$11,486.00	\$0.00	
			LEGAL SERVICES-GRIMM RD UTILIT	300-400-234-5437	\$0.00	\$0.00	\$0.00	
			OTHER PROF SERV-GRIMM RD UTILI	300-400-234-5438	\$0.00	\$0.00	\$0.00	
			CONTRACT PAYMENT-GRIMM RD UTIL	300-400-234-5488	\$0.00	\$0.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$0.00</b>	<b>\$11,486.00</b>	<b>\$0.00</b>	
			<b>Equipment Leases</b>					
			MISCELLANEOUS-GRIMM RD UTILITY	300-400-234-5695	\$0.00	\$0.00	\$0.00	
			<b>Total Equipment Leases:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			IMPROVE O/T BLDG<25K-GRIMM UTI	300-400-234-5710	\$0.00	\$0.00	\$0.00	
			EQUIPMENT<25K-GRIMM RD UTILITY	300-400-234-5755	\$0.00	\$0.00	\$0.00	
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Capital Outlay</b>					
			IMPROVE O/T BLDG>25K-GRIMM UTI	300-400-234-5810	\$0.00	\$0.00	\$0.00	
			EQUIPMENT>25K-GRIMM RD UTILITY	300-400-234-5825	\$0.00	\$0.00	\$0.00	
			INFRASTRUCTURE-GRIMM RD UTILIT	300-400-234-5829	\$0.00	\$0.00	\$0.00	
			<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total Grimm Rd. - Utility:</b>		<b>\$0.00</b>	<b>\$11,486.00</b>	<b>\$0.00</b>	
			<b>Capital Projects</b>					
			<b>Contractual Services</b>					
			ENGINEERING-SEQUIT CREEK	300-400-235-5436		\$56,634.00	\$0.00	
			<b>Total Contractual Services:</b>			<b>\$56,634.00</b>	<b>\$0.00</b>	
			<b>Capital Outlay</b>					
			IMPROVEMENT O/T BLDG>25K	300-400-235-5810	\$0.00	\$285,060.00	\$0.00	
			<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$285,060.00</b>	<b>\$0.00</b>	
			<b>Total Capital Projects:</b>		<b>\$0.00</b>	<b>\$341,694.00</b>	<b>\$0.00</b>	
			<b>New Public Works Building</b>					
			<b>Contractual Services</b>					
			ENGINEERING-PWs NEW BUILDING	300-400-236-5436	\$0.00	\$0.00	\$300,000.00	\$12,000,000.00

EXPENSES			CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
			LEGAL SERVICES-PW NEW BUILDING	300-400-236-5437	\$0.00	\$0.00	\$0.00	
			OTHER PROFESS.FEE-PW NEW BLDG	300-400-236-5438	\$0.00	\$3,899.95	\$0.00	
			CONTRACT PAYMENT-PWs NEW BLDG	300-400-236-5488	\$0.00	\$0.00	\$0.00	
			<b>Total Contractual Services:</b>		<b>\$0.00</b>	<b>\$3,899.95</b>	<b>\$300,000.00</b>	<b>\$12,000,000.00</b>
			<b>Equipment Leases</b>					
			MISCELLANEOUS-PWs NEW BLDG	300-400-236-5695	\$0.00	\$0.00	\$0.00	
			<b>Total Equipment Leases:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			IMPRVMT O/T BLDG<25k-PW NEW	300-400-236-5710	\$0.00	\$0.00	\$0.00	
			EQUIPMENT<25k-PWs NEW BUILDING	300-400-236-5755	\$0.00	\$0.00	\$0.00	
			<b>Total Controlled Assets:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Capital Outlay</b>					
			IMPROVE O/T BLDG>25K-PWs NEW	300-400-236-5810	\$0.00	\$0.00	\$0.00	
			EQUIPMENT>25K-PWs NEW BUILDING	300-400-236-5825	\$0.00	\$0.00	\$0.00	
			INFRASTRUCTURE-PW NEW BUILDING	300-400-236-5829	\$0.00	\$0.00	\$0.00	
			<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
			<b>Total New Public Works Building:</b>		<b>\$0.00</b>	<b>\$3,899.95</b>	<b>\$300,000.00</b>	<b>\$12,000,000.00</b>
			<b>Pittman Project</b>					
			<b>Contractual Services</b>					
			ENGINEERING PITTMAN	300-400-732-5436	\$0.00	\$234,839.50	\$400,000.00	
			LEGAL SERVICES-PITTMAN	300-400-732-5437	\$0.00	\$0.00	\$0.00	
			OTHER PROFESSIONAL SER-PITTMAN	300-400-732-5438	\$0.00	\$53,204.76	\$0.00	
			CONTRACT PAYMENT-PITTMAN	300-400-732-5488	\$0.00	\$142,660.10	\$0.00	\$1,929,000.00
			<b>Total Contractual Services:</b>		<b>\$0.00</b>	<b>\$430,704.36</b>	<b>\$400,000.00</b>	<b>\$1,929,000.00</b>
			<b>Equipment Leases</b>					
			MISCELLANEOUS-PITTMANN	300-400-732-5695	\$0.00	\$2,844.00	\$0.00	
			<b>Total Equipment Leases:</b>		<b>\$0.00</b>	<b>\$2,844.00</b>	<b>\$0.00</b>	
			<b>Controlled Assets</b>					
			IMPROVE O/T BLDG<25k-PITTMAN	300-400-732-5710	\$0.00	\$0.00	\$0.00	
			EQUIPMENT<25-PITTMAN	300-400-732-5755	\$0.00	\$0.00	\$0.00	



EXPENSES				CAPITAL FUND	Account ID	2022 Actual	2023 Actual	FY24 CAPITAL FUND EXP -FINAL	FY25 (In Progress)
		Total Controlled Assets:				\$0.00	\$0.00	\$0.00	
		Capital Outlay							
			IMPROVE O/T BLDG>25K-PITTMAN		300-400-732-5810	\$0.00	\$285,060.00	\$4,850,000.00	
			EQUIPMENT>25K-PITTMAN		300-400-732-5825	\$0.00	\$0.00	\$0.00	
			INFRASTRUCTURE-PITTMAN		300-400-732-5829	\$0.00	\$192,752.85	\$0.00	
		Total Capital Outlay:				\$0.00	\$477,812.85	\$4,850,000.00	
	Total Pittman Project:					\$0.00	\$911,361.21	\$5,250,000.00	\$1,929,000.00
	Other Capital								
		Capital Outlay							
			LAND		300-400-239-5801		\$195,128.54	\$0.00	
			IMPROVE O/T BLDG >25 OTHER		300-400-239-5810	\$0.00	\$0.00	\$100,000.00	
		Total Capital Outlay:				\$0.00	\$195,128.54	\$100,000.00	
	Total Other Capital:					\$0.00	\$195,128.54	\$100,000.00	
Total Bond 2022:						\$0.00	\$3,208,923.40	\$6,000,000.00	\$15,929,000.00
						\$1,376,680.29	\$4,127,055.30	\$11,724,764.25	\$17,465,895.49

EXPENSES	EQUIPMENT REPLACEMENT FUND			Account ID	FY25 (In Progress)
Expenditures					
	Police				
		Police Services			
			VEHICLES	301-080-430-5750	\$0.00
			EQUIPMENT	301-080-430-5755	\$0.00
		Total Police Services:			\$0.00
	Total Police:				\$0.00
	Public Works				
		Public Works			
			VEHICLES	301-090-511-5750	\$0.00
			EQUIPMENT	301-090-511-5755	\$0.00
		Total Public Works:			\$0.00
	Total Public Works:				\$0.00
Total Expenditures:					\$0.00

REVENUES		EQUIPMENT REPLACEMENT		Account ID	FY25 (In Progress)
Revenue					
	Non Departmental				
		Non-Department			
			TRANSFER IN	301-005-000-4910	\$25,000.00
		Total Non-Department:			\$25,000.00
	Total Non Departmental:				\$25,000.00
	Police				
		Police Services			
			SALE OF EQUIPMENT	301-080-430-4891	\$0.00
		Total Police Services:			\$0.00
	Total Police:				\$0.00
	Public Works				
		Public Works			
			SALE OF EQUIPMENT	301-090-511-4891	\$0.00
		Total Public Works:			\$0.00
	Total Public Works:				\$0.00
Total Revenue:					\$25,000.00

REVENUES		AMERICAN RESURE PLAN	Account ID	2022 Actual	2023 Actual	FY24 AMERICAN RESCUE PLAN - FINAL	FY25 (In Progress)
Non Departmental							
	Non-Department						
		ARPA DISTRIBUTION	350-005-000-4879	\$1,928,999.95	\$0.00	\$0.00	\$0.00
		INVESTMENT INCOME	350-005-000-4890	\$0.00	\$0.00	\$0.00	\$0.00
		USE OF FUND BALANCE	350-005-000-4999		\$0.00	\$1,900,000.00	\$1,929,000.00
	Total Non-Department:			\$1,928,999.95	\$0.00	\$1,900,000.00	\$1,929,000.00
Total Non Departmental:				\$1,928,999.95	\$0.00	\$1,900,000.00	\$1,929,000.00
				\$1,928,999.95	\$0.00	\$1,900,000.00	\$1,929,000.00

	EXPENSES	AMERICAN RESCUE	PLAN ACT	Account ID	2022 Actual	2023 Actual	FY24 AMERICAN RESCUE PLAN - FINAL	FY25 (In Progress)
<b>Contractual Services</b>								
	<b>Administration</b>							
		<b>Construction</b>						
			ENGINEERING	350-010-230-5436	\$0.00	\$0.00	\$0.00	\$0.00
			LEGAL SERVICES	350-010-230-5437	\$0.00	\$0.00	\$0.00	\$0.00
			OTHER PROFESSIONAL SERVICES	350-010-230-5438	\$0.00	\$0.00	\$0.00	\$0.00
			CONTRACT PAYMENTS	350-010-230-5488	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Construction:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total Administration:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Contractual Services:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Equipment Leases</b>								
	<b>Administration</b>							
		<b>Construction</b>						
			MISCELLANEOUS	350-010-230-5695	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Construction:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total Administration:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Equipment Leases:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Controlled Assets</b>								
	<b>Administration</b>							
		<b>Construction</b>						
			IMPROVEMENT O/T BLDG<25K	350-010-230-5710	\$0.00	\$0.00	\$0.00	\$0.00
			EQUIPMENT<\$25K	350-010-230-5755	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Construction:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total Administration:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Controlled Assets:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Outlay</b>								
	<b>Administration</b>							
		<b>Construction</b>						
			IMPROVEMENTS O/T BLDG>25K	350-010-230-5810	\$0.00	\$0.00	\$0.00	\$0.00
			EQUIPMENT > 25K	350-010-230-5825	\$0.00	\$0.00	\$0.00	\$0.00
			INFRASTRUCTURE	350-010-230-5829	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Construction:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total Administration:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Capital Outlay:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

	EXPENSES	AMERICAN RESCUE	PLAN ACT	Account ID	2022 Actual	2023 Actual	FY24 AMERICAN RESCUE PLAN - FINAL	FY25 (In Progress)
Other Financing Uses								
	Non Departmental							
		Non-Department						
			TRANSFERS OUT	350-005-000-5910		\$0.00	\$1,900,000.00	\$1,929,000.00
		Total Non-Department:				\$0.00	\$1,900,000.00	\$1,929,000.00
	Total Non Departmental:					\$0.00	\$1,900,000.00	\$1,929,000.00
Total Other Financing Uses:						\$0.00	\$1,900,000.00	\$1,929,000.00
					\$0.00	\$0.00	\$1,900,000.00	\$1,929,000.00

REVENUES		DEBT SERVICE			Account ID	2022 Actual	2023 Actual	2024 Actual	FY25 (In Progress)
Non Departmental									
	Non-Department								
		Operating Grants							
			NON-FEDERAL OPERATING GRANT	400-005-000-4301				\$385,318.51	\$0.00
		Total Operating Grants:						\$385,318.51	\$0.00
		Other Income							
			MISCELLANEOUS INCOME	400-005-000-4879			\$0.00	\$240.00	\$0.00
		Total Other Income:					\$0.00	\$240.00	\$0.00
		Other Financing Sources							
			TRANSFERS IN	400-005-000-4910			\$399,685.00	\$1,629,225.00	\$1,568,600.00
			East Business District	400-005-000-4910					\$1,150,000.00
			Central Business District	400-005-000-4910					\$418,600.00
			USE OF FUND BALANCE	400-005-000-4999			\$0.00	\$0.00	\$14,003,000.00
		Total Other Financing Sources:					\$399,685.00	\$1,629,225.00	\$15,571,600.00
	Total Non-Department:						\$399,685.00	\$2,014,783.51	\$15,571,600.00
Total Non Departmental:							\$399,685.00	\$2,014,783.51	\$15,571,600.00
Administration									
	Debt Service Activity								
		Investment Income							
			INVESTMENT INCOME	400-010-700-4890	\$0.00	\$545,130.93	\$840,536.00		
		Total Investment Income:				\$0.00	\$545,130.93	\$840,536.00	
		Other Financing Sources							
			BOND PROCEEDS	400-010-700-4940		\$20,680,000.00	\$0.00		\$0.00
			NET PREMIUM REVENUE	400-010-700-4945		\$2,300,409.80	\$0.00		\$0.00

REVENUES		DEBT SERVICE		Account ID	2022 Actual	2023 Actual	2024 Actual	FY25 (In Progress)
			BOND PROCEEDS	400-010-700-4980	\$0.00	-\$766,781.00	\$0.00	
		Total Other Financing Sources:			\$0.00	\$22,213,628.80	\$0.00	\$0.00
	Total Debt Service Activity:				\$0.00	\$22,758,759.73	\$840,536.00	\$0.00
	Pittman Project							
		Investment Income						
			INVESTMENT INCOME	400-010-732-4890	\$0.00	\$0.00		\$0.00
		Total Investment Income:			\$0.00	\$0.00		\$0.00
	Total Pittman Project:				\$0.00	\$0.00		\$0.00
Total Administration:					\$0.00	\$22,758,759.73	\$840,536.00	\$0.00
Finance								
	2003 GO Debt-Gen Purpose							
		Property Taxes						
			PROPERTY TAXES-DEBT	400-040-703-4008	\$0.00	\$0.00		
		Total Property Taxes:			\$0.00	\$0.00		
	Total 2003 GO Debt-Gen Purpose:				\$0.00	\$0.00		
	1998A PS Debt Service							
		Property Taxes						
			PROPERTY TAXES-DEBT	400-040-723-4008	\$0.00	\$0.00		
		Total Property Taxes:			\$0.00	\$0.00		
	Total 1998A PS Debt Service:				\$0.00	\$0.00		
Total Finance:					\$0.00	\$0.00		
					\$0.00	\$23,158,444.73	\$2,855,319.51	\$15,571,600.00



EXPENSES		DEBT SERVICE	Colt		Account ID	2022 Actual	2023 Actual	2024 Actual	FY25 (In Progress)
Non Departmental									
	Non-Department								
		Other Financing Uses							
				TRANSFER OUT TO CAPTL BOND2022	400-005-000-5913	\$0.00	\$2,823,712.98	\$5,967,136.09	\$14,000,000.00
				TRANSFER TO WATER SEWER	400-005-000-5913				\$0.00
				TRANSFER TO CAPITAL BOND DEPT	400-005-000-5913				\$14,000,000.00
		Total Other Financing Uses:				\$0.00	\$2,823,712.98	\$5,967,136.09	\$14,000,000.00
	Total Non-Department:					\$0.00	\$2,823,712.98	\$5,967,136.09	\$14,000,000.00
Total Non Departmental:						\$0.00	\$2,823,712.98	\$5,967,136.09	\$14,000,000.00
Administration									
	Non-Department								
		Debt Service							
				PRINCIPAL-BOND 2022	400-010-000-5686	\$0.00	\$0.00	\$725,000.00	\$700,000.00
				INTEREST-BOND 2022	400-010-000-5687	\$0.00	\$399,685.00	\$904,225.00	\$868,600.00
				August 1 , 2024	400-010-000-5687				\$443,050.00
				February 1, 2025	400-010-000-5687				\$425,550.00
		Total Debt Service:				\$0.00	\$399,685.00	\$1,629,225.00	\$1,568,600.00
	Total Non-Department:					\$0.00	\$399,685.00	\$1,629,225.00	\$1,568,600.00
	Pittman Project								
		Contractual Services							
				LEGAL SERVICES	400-010-732-5437	\$0.00	\$0.00	\$0.00	
				PROFESSIONAL SERVICES	400-010-732-5438	\$0.00	\$86.43	\$2,365.85	\$3,000.00
				CONTRACT PAYMENTS	400-010-732-5488	\$0.00	\$0.00	\$0.00	
		Total Contractual Services:				\$0.00	\$86.43	\$2,365.85	\$3,000.00
		Controlled Assets							
				EQUIPMENT < 25K	400-010-732-5755	\$0.00	\$0.00	\$0.00	
		Total Controlled Assets:				\$0.00	\$0.00	\$0.00	
		Capital Outlay							
				EQUIPMENT > 25k	400-010-732-5825	\$0.00	\$0.00	\$0.00	
				INFRASTRUCTURE	400-010-732-5829	\$0.00	\$0.00	\$0.00	
		Total Capital Outlay:				\$0.00	\$0.00	\$0.00	
	Total Pittman Project:					\$0.00	\$86.43	\$2,365.85	\$3,000.00
	Debt Service Activity								

EXPENSES		DEBT SERVICE	Col		Account ID	2022 Actual	2023 Actual	2024 Actual	FY25 (In Progress)
		Debt Service							
				BOND EXPENSES	400-010-700-5682		\$766,847.87	\$0.00	\$0.00
		Total Debt Service:					\$766,847.87	\$0.00	\$0.00
		Total Debt Service Activity:					\$766,847.87	\$0.00	\$0.00
Total Administration:						\$0.00	\$1,166,619.30	\$1,631,590.85	\$1,571,600.00
						\$0.00	\$3,990,332.28	\$7,598,726.94	\$15,571,600.00

	REVENUES	WATER SEWERAGE		Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
	Non Departmental							
	Non-Department							
		Other Financing Sources						
			CAPITAL CONTRIBUTION	800-005-000-4915	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:			\$0.00	\$0.00	\$0.00	
	Total Non-Department:				\$0.00	\$0.00	\$0.00	
	Total Non Departmental:				\$0.00	\$0.00	\$0.00	
	Administration							
	Enterprise Administration							
		Capital Grants						
			NON-FED CAPITAL GRANT	800-010-810-4351	\$0.00	\$0.00	\$0.00	
		Total Capital Grants:			\$0.00	\$0.00	\$0.00	
		Fees for Services						
			OTHER REIMBURSEMENT	800-010-810-4497		\$591,983.30	\$800,000.00	
		Total Fees for Services:				\$591,983.30	\$800,000.00	
		Investment Income						
			INVESTMENT INCOME	800-010-810-4890	\$18,852.14	\$161,595.07	\$60,000.00	\$150,000.00
		Total Investment Income:			\$18,852.14	\$161,595.07	\$60,000.00	\$150,000.00
		Other Financing Sources						
			TRANSFER IN	800-010-810-4910		\$0.00	\$654,000.00	\$0.00
			TRANSFER IN FROM BOND	800-010-810-4910			\$500,000.00	\$0.00
			TRANSFER IN FROM BUSINESS DISTRICT	800-010-810-4910			\$154,000.00	\$0.00
			OTHER FINANCING SOURCES	800-010-810-4999	\$0.00	\$0.00	\$350,000.00	\$0.00
			Use of Fund Balance	800-010-810-4999			\$350,000.00	\$0.00
		Total Other Financing Sources:			\$0.00	\$0.00	\$1,004,000.00	\$0.00
	Total Enterprise Administration:				\$18,852.14	\$753,578.37	\$1,864,000.00	\$150,000.00
	Water/Sewer							
		Fees for Services						
			BAD DEBT FEE	800-010-820-4496			\$0.00	\$0.00
		Total Fees for Services:					\$0.00	\$0.00
		Other Income						
			WATER METER SALE RESIDENT	800-010-820-4860	\$20,691.33	\$29,719.17	\$10,000.00	\$10,000.00
			WATER METER SALE COMM	800-010-820-4861	\$3,335.77	\$0.00	\$1,500.00	\$4,000.00
		Total Other Income:			\$24,027.10	\$29,719.17	\$11,500.00	\$14,000.00
	Total Water/Sewer:				\$24,027.10	\$29,719.17	\$11,500.00	\$14,000.00

	REVENUES	WATER SEWERAGE		Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
	Treatment Plant							
		Investment Income						
			INVESTMENT INCOME - IEPA LOAN	800-010-848-4890	\$0.00	\$0.00	\$0.00	
		Total Investment Income:			\$0.00	\$0.00	\$0.00	
	Total Treatment Plant:				\$0.00	\$0.00	\$0.00	
	Total Administration:				\$42,879.24	\$783,297.54	\$1,875,500.00	\$164,000.00
	Finance							
	Treatment Plant							
		Other Financing Sources						
			BOND PROCEEDS	800-040-848-4940	\$0.00	\$0.00	\$0.00	
		Total Other Financing Sources:			\$0.00	\$0.00	\$0.00	
	Total Treatment Plant:				\$0.00	\$0.00	\$0.00	
	Total Finance:				\$0.00	\$0.00	\$0.00	
	Community Development							
	Water/Sewer							
		Fees for Services						
			INSPECTION FEE-RESIDENT.	800-070-820-4405	\$16,500.00	\$30,500.00	\$10,500.00	\$10,500.00
			INSPECTION FEE COMMERCIAL	800-070-820-4406	\$500.00	\$0.00	\$500.00	\$500.00
			ELECTRONIC FILING FEE	800-070-820-4410	\$0.00	\$0.00	\$0.00	
		Total Fees for Services:			\$17,000.00	\$30,500.00	\$11,000.00	\$11,000.00
	Total Water/Sewer:				\$17,000.00	\$30,500.00	\$11,000.00	\$11,000.00
	Sanitary Sewer							
		Fees for Services						
			INSPECTION FEE-RESIDENT.	800-070-830-4405	\$5,950.00	\$10,675.00	\$4,000.00	\$2,300.00
			INSPECTION FEE COMMERCIAL	800-070-830-4406	\$0.00	\$0.00	\$0.00	
			ELECTRONIC FILING FEE	800-070-830-4410	\$0.00	\$0.00	\$0.00	
		Total Fees for Services:			\$5,950.00	\$10,675.00	\$4,000.00	\$2,300.00
	Total Sanitary Sewer:				\$5,950.00	\$10,675.00	\$4,000.00	\$2,300.00
	Total Community Development:				\$22,950.00	\$41,175.00	\$15,000.00	\$13,300.00
	Public Works							
	Water/Sewer							
		Operating Grants						
			FEDERAL CAPITAL GRANT	800-090-829-4385	\$0.00	\$0.00	\$0.00	
		Total Operating Grants:			\$0.00	\$0.00	\$0.00	
		Fees for Services						
			CONNECTION FEES - WATER	800-090-820-4425	\$66,210.00	\$122,070.00	\$75,000.00	

	REVENUES	WATER SEWERAGE		Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
			CONNECTION FEE-NEUMANN WATER	800-090-820-4426	\$0.00	\$0.00	\$0.00	
		Total Fees for Services:			\$66,210.00	\$122,070.00	\$75,000.00	
		Other Revenues						
			WATER - CONSUMPTION	800-090-820-4550	\$1,431,421.48	\$1,276,283.85	\$1,474,364.04	\$1,518,594.92
			SPRINKLER WATER	800-090-820-4552	\$36,287.15	\$35,763.26	\$37,000.00	\$37,000.00
		Total Other Revenues:			\$1,467,708.63	\$1,312,047.11	\$1,511,364.04	\$1,555,594.92
		Fines, Forfeitures, & Special Assessments						
			FINES	800-090-820-4620	\$0.00	\$0.00	\$0.00	
		Total Fines, Forfeitures, & Special Assessments:			\$0.00	\$0.00	\$0.00	
		Other Income						
			MISCELLANEOUS INCOME	800-090-820-4879	\$1,613.16	\$1,034.49	\$0.00	\$1,200.00
			SALE OF EQUIPMENT	800-090-820-4891	\$0.00	\$0.00	\$0.00	
		Total Other Income:			\$1,613.16	\$1,034.49	\$0.00	\$1,200.00
		Other Financing Sources						
			COMP-LOSS OF EQUIP/ASSET	800-090-820-4990	\$1,231.85	\$5,115.06	\$0.00	
		Total Other Financing Sources:			\$1,231.85	\$5,115.06	\$0.00	
	Total Water/Sewer:				\$1,536,763.64	\$1,440,266.66	\$1,586,364.04	\$1,556,794.92
	Sanitary Sewer							
		Capital Grants						
			NON-FED CAPITAL GRANT	800-090-830-4351	\$0.00	\$0.00	\$600,000.00	\$0.00
		Total Capital Grants:			\$0.00	\$0.00	\$600,000.00	\$0.00
		Fees for Services						
			INSPECTION FEE-RESIDENT.	800-090-830-4405	\$0.00	\$0.00	\$0.00	
			CONNECTION FEES-SEWER	800-090-830-4425	\$8,587.50	\$0.00	\$5,000.00	\$8,587.50
			CONNECTION FEE-NEUMANN SEWER	800-090-830-4426	\$0.00	\$0.00	\$0.00	
			SEWER - CONSUMPTION	800-090-830-4444	\$2,654,693.66	\$2,891,087.46	\$2,734,333.79	\$2,816,364.02
		Total Fees for Services:			\$2,663,281.16	\$2,891,087.46	\$2,739,333.79	\$2,824,951.52
		Fines, Forfeitures, & Special Assessments						
			CASUALTY INS REIMB	800-090-830-4679	\$0.00	\$0.00	\$0.00	
		Total Fines, Forfeitures, & Special Assessments:			\$0.00	\$0.00	\$0.00	
		Other Income						
			MISCELLANEOUS INCOME	800-090-830-4879	\$0.00	\$0.00	\$0.00	
			SALE OF EQUIPMENT	800-090-830-4891	\$0.00	\$0.00	\$0.00	
		Total Other Income:			\$0.00	\$0.00	\$0.00	

REVENUES	WATER SEWERAGE		Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
Total Sanitary Sewer:				\$2,663,281.16	\$2,891,087.46	\$3,339,333.79	\$2,824,951.52
Sewer Improvements							
Operating Grants							
	FEDERAL CAPITAL GRANT		800-090-839-4385	\$0.00	\$0.00	\$0.00	
Total Operating Grants:				\$0.00	\$0.00	\$0.00	
Capital Grants							
	NON-FED CAPITAL GRANT		800-090-839-4351	\$0.00	\$0.00	\$0.00	
Total Capital Grants:				\$0.00	\$0.00	\$0.00	
Total Sewer Improvements:				\$0.00	\$0.00	\$0.00	
Industrial Pre Treatment							
Fines, Forfeitures, & Special Assessments							
	FINES		800-090-841-4620	\$135.00	\$404.00	\$400.00	
Total Fines, Forfeitures, & Special Assessments:				\$135.00	\$404.00	\$400.00	
Total Industrial Pre Treatment:				\$135.00	\$404.00	\$400.00	
Treatment Plant							
Fees for Services							
	TRUNK LINE IMPROVEMENTS		800-090-840-4418	\$0.00	\$0.00	\$0.00	
	ENERGY REBATE		800-090-840-4430	\$0.00	\$0.00	\$0.00	
	LAKE CTY TREATMENT FEE		800-090-840-4443	\$0.00	\$0.00	\$0.00	
	SALARY REIMBURSEMENT		800-090-840-4449	\$0.00	\$0.00	\$0.00	
	OTHER REIMBURSABLES		800-090-840-4497	\$0.00	\$21,625.00	\$0.00	
Total Fees for Services:				\$0.00	\$21,625.00	\$0.00	
Fines, Forfeitures, & Special Assessments							
	CASUALTY INS REIMB		800-090-840-4679	\$0.00	\$0.00	\$0.00	
Total Fines, Forfeitures, & Special Assessments:				\$0.00	\$0.00	\$0.00	
Other Income							
	MISCELLANEOUS INCOME		800-090-840-4879	\$0.00	\$300.00	\$0.00	
	SALE OF EQUIPMENT		800-090-840-4891	\$0.00	\$0.00	\$0.00	
	SALE OF EQUIPMENT		800-090-848-4891	\$0.00	\$0.00	\$0.00	
Total Other Income:				\$0.00	\$300.00	\$0.00	
Total Treatment Plant:				\$0.00	\$21,925.00	\$0.00	
Total Public Works:				\$4,200,179.80	\$4,353,683.12	\$4,926,097.83	\$4,381,746.44
				\$4,266,009.04	\$5,178,155.66	\$6,816,597.83	\$4,559,046.44

EXPENSES		WATER SEWERAGE			Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
Non Departmental									
	Non-Department								
		Contractual Services							
			REIMBURSEMENTS		800-005-000-5485		\$17,725.00	\$0.00	
		Total Contractual Services:					\$17,725.00	\$0.00	
		Other Financing Uses							
			TRANSFERS OUT		800-005-000-5910		\$1,100.00	\$0.00	
		Total Other Financing Uses:					\$1,100.00	\$0.00	
	Total Non-Department:						\$18,825.00	\$0.00	
Total Non Departmental:							\$18,825.00	\$0.00	
Administration									
	Enterprise Administration								
		Personnel Costs							
			SALARIES & WAGES		800-010-810-5101	\$206,202.76	\$149,214.91	\$168,297.89	\$174,188.39
			PAID TIME OFF BUYBACK		800-010-810-5107	\$0.00	\$0.00	\$726.00	\$726.00
			OVERTIME		800-010-810-5110	\$134.38	\$0.00	\$0.00	
		Total Personnel Costs:				\$206,337.14	\$149,214.91	\$169,023.89	\$174,914.39
		Employee Benefits							
			DENTAL INSURANCE		800-010-810-5201	\$2,068.41	\$2,067.08	\$2,135.88	\$2,463.79
			MEDICAL INSURANCE		800-010-810-5203	\$21,009.30	\$22,349.14	\$25,088.72	\$31,166.06
			LIFE INSURANCE		800-010-810-5204	\$226.80	\$226.80	\$235.87	\$235.87
			STATE UNEMPLOY INS (SUI)		800-010-810-5205	\$93.94	\$126.10	\$1,598.83	\$2,361.34
			SOCIAL SECURITY		800-010-810-5244	\$7,218.54	\$10,449.67	\$10,434.47	\$10,844.69
			MEDICARE EXP		800-010-810-5245	\$1,659.54	\$2,561.53	\$2,440.32	\$2,536.26
			IMRF EXPENSES		800-010-810-5246	\$7,278.10	\$5,239.37	\$3,349.13	\$6,052.04
		Total Employee Benefits:				\$39,554.63	\$43,019.69	\$45,283.22	\$55,660.05
		Contractual Services							
			FINANCIAL SERVICES		800-010-810-5402	\$0.00	\$0.00	\$0.00	
			GENERAL INSURANCE		800-010-810-5422	-\$25,480.23	\$82,446.99	\$141,879.68	\$152,160.00
			IPRF: Estimate		800-010-810-5422			\$80,000.00	\$152,160.00
			Gallagher: Quote		800-010-810-5422			\$61,879.68	\$0.00
			POSTAGE		800-010-810-5432	\$124.39	\$250.35	\$100.00	

EXPENSES		WATER SEWERAGE			Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
				PRINTING SERVICE	800-010-810-5434	\$0.00	\$0.00	\$0.00	\$140.00
				ACCOUNTING SERVICES	800-010-810-5435	\$16,000.00	\$14,580.00	\$16,000.00	
				Legal Svc	800-010-810-5437	\$0.00	\$0.00	\$0.00	
				OTHER PROFESSIONAL SERV	800-010-810-5438	\$800.00	\$2,912.00	\$5,000.00	
				ADMINISTRATIVE SERVICES	800-010-810-5440	\$327,537.87	\$431,637.62	\$494,106.32	\$407,861.95
				CONTRACT PAYMENTS	800-010-810-5488	\$40,864.84	\$69,362.81	\$72,252.59	\$70,415.55
		<b>Total Contractual Services:</b>				<b>\$359,846.87</b>	<b>\$601,189.77</b>	<b>\$729,338.59</b>	<b>\$630,577.50</b>
		<b>Supplies and Materials</b>							
				OFFICE SUPPLIES	800-010-810-5565	\$799.68	\$31.98	\$500.00	
		<b>Total Supplies and Materials:</b>				<b>\$799.68</b>	<b>\$31.98</b>	<b>\$500.00</b>	
		<b>Capital Outlay</b>							
				DEPRECIATION EXPENSE	800-010-810-5899	\$1,105,925.00	\$1,104,588.00	\$0.00	
		<b>Total Capital Outlay:</b>				<b>\$1,105,925.00</b>	<b>\$1,104,588.00</b>	<b>\$0.00</b>	
		<b>Other Financing Uses</b>							
				MISCELLANEOUS EXPENSE	800-010-810-5905			\$0.00	\$0.00
				IMRF NET PENSION EXPENS	800-010-810-5921	-\$211,750.00	\$32,062.00	\$0.00	
				OPEB EXPENSE	800-010-810-5922	-\$207,954.00	\$35,417.00	\$0.00	
		<b>Total Other Financing Uses:</b>				<b>-\$419,704.00</b>	<b>\$67,479.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Total Enterprise Administration:</b>				<b>\$1,292,759.32</b>	<b>\$1,965,523.35</b>	<b>\$944,145.70</b>	<b>\$861,151.94</b>
		<b>Grimm Road</b>							
		<b>Contractual Services</b>							
				GRIMM RD UTILITIES	800-010-831-5438	\$0.00	\$0.00	\$0.00	
		<b>Total Contractual Services:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>Capital Outlay</b>							
				ENGINEERING GRIMM RD U	800-010-831-5826	\$14,454.65	\$7,530.00	\$154,000.00	
				INFRASTRUCTURE	800-010-831-5829	\$0.00	\$0.00	\$0.00	
		<b>Total Capital Outlay:</b>				<b>\$14,454.65</b>	<b>\$7,530.00</b>	<b>\$154,000.00</b>	
		<b>Total Grimm Road:</b>				<b>\$14,454.65</b>	<b>\$7,530.00</b>	<b>\$154,000.00</b>	
		<b>Total Administration:</b>				<b>\$1,307,213.97</b>	<b>\$1,973,053.35</b>	<b>\$1,098,145.70</b>	<b>\$861,151.94</b>
		<b>Finance</b>							
		<b>Treatment Plant</b>							



EXPENSES		WATER SEWERAGE			Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
		Contractual Services							
			OTHER PROFESSIONAL SVC	800-040-848-5438	\$173,483.74	\$750.00	\$0.00		
		Total Contractual Services:				\$173,483.74	\$750.00	\$0.00	
		Supplies and Materials							
			AMORTIZATION EXPENSE	800-040-848-5565	\$0.00	\$0.00	\$0.00		
		Total Supplies and Materials:				\$0.00	\$0.00	\$0.00	
		Debt Service							
			PAYMENT TO ESCROW AGE	800-040-848-5682	\$0.00	\$0.00	\$0.00		\$3,569.25
			PRINCIPAL - IEPA LOAN	800-040-848-5686	\$0.00	\$0.00	\$755,000.00		\$775,000.00
			INTEREST EXPENSE-IEPA LO	800-040-848-5687	\$229,614.86	\$240,664.84	\$228,850.00		\$206,200.00
		Total Debt Service:				\$229,614.86	\$240,664.84	\$983,850.00	\$984,769.25
		Capital Outlay							
			AMORTIZATION EXPENSE	800-040-848-5897	-\$0.02	-\$119,179.00	\$0.00		
		Total Capital Outlay:				-\$0.02	-\$119,179.00	\$0.00	
		Total Treatment Plant:				\$403,098.58	\$122,235.84	\$983,850.00	\$984,769.25
		Total Finance:				\$403,098.58	\$122,235.84	\$983,850.00	\$984,769.25
		Public Works							
		Water/Sewer							
		Personnel Costs							
			SALARIES & WAGES	800-090-820-5101	\$135,470.79	\$208,246.77	\$222,271.21		\$230,050.79
			PART-TIME WAGES	800-090-820-5102	\$27,823.27	\$3,454.48	\$21,000.00		\$21,000.00
			PAID TIME OFF BUYBACK	800-090-820-5107	\$0.00	\$12,646.55	\$6,000.00		\$6,000.00
			OVERTIME	800-090-820-5110	\$2,729.79	\$4,406.10	\$5,000.00		\$5,000.00
		Total Personnel Costs:				\$166,023.85	\$228,753.90	\$254,271.21	\$262,050.79
		Employee Benefits							
			DENTAL INSURANCE	800-090-820-5201	\$1,004.10	\$3,165.90	\$2,391.66		\$3,155.81
			MEDICAL INSURANCE	800-090-820-5203	\$12,308.06	\$26,019.49	\$27,817.73		\$38,534.82
			LIFE INSURANCE	800-090-820-5204	\$226.80	\$270.27	\$353.81		\$353.81
			STATE UNEMPLOY INS (SUI)	800-090-820-5205	\$291.04	\$497.98	\$2,311.08		\$3,470.19
			SOCIAL SECURITY	800-090-820-5244	\$10,222.47	\$13,737.53	\$15,082.81		\$15,937.15
			MEDICARE EXP	800-090-820-5245	\$2,390.74	\$3,212.81	\$3,527.43		\$3,727.24
			IMRF EXPENSES	800-090-820-5246	\$9,638.74	\$6,342.78	\$4,423.20		\$8,167.36

EXPENSES		WATER SEWERAGE		Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
		<b>Total Employee Benefits:</b>			<b>\$36,081.95</b>	<b>\$53,246.76</b>	<b>\$55,907.72</b>	<b>\$73,346.38</b>
		<b>Contractual Services</b>						
			TRAVEL EXPENSE	800-090-820-5329	\$806.42	\$153.55	\$500.00	\$500.00
			TRAINING	800-090-820-5331	\$840.00	\$760.00	\$500.00	\$500.00
			MAINTENANCE-BUILDINGS	800-090-820-5350	\$495.30	\$354.06	\$1,000.00	\$1,000.00
			MAINTENANCE-EQUIPMEN	800-090-820-5352	\$8,239.60	\$13,239.71	\$25,000.00	\$25,000.00
			MAINT-UTILITY SYSTEM	800-090-820-5356	\$20,216.78	\$34,836.70	\$20,000.00	\$20,000.00
			MAINT-UTILITY SYS CONTRA	800-090-820-5365	\$41,671.25	\$14,172.50	\$30,000.00	\$30,000.00
			PROFESSIONAL DUES	800-090-820-5403	\$516.00	\$382.00	\$500.00	\$500.00
			TELEPHONE SERVICE	800-090-820-5423	\$4,205.34	\$2,806.60	\$6,500.00	\$2,868.00
			CELL PHONE SERVICE	800-090-820-5424	\$563.62	\$519.26	\$800.00	\$800.00
			UTILITY - ELECTRIC	800-090-820-5426	\$117,673.89	\$70,143.01	\$96,000.00	\$96,000.00
			RENTAL SERVICE	800-090-820-5428	\$0.00	\$0.00	\$0.00	
			UTILITY - GAS	800-090-820-5430	\$5,291.19	\$5,931.48	\$5,000.00	\$5,000.00
			Printing Svc	800-090-820-5434	\$0.00	\$0.00	\$0.00	
			Engineering Svc	800-090-820-5436	\$0.00	\$0.00	\$0.00	
			OTHER PROFESSIONAL SERV	800-090-820-5438	\$56,967.57	\$17,300.60	\$29,100.00	\$500.00
			LABORATORY TESTING	800-090-820-5444	\$9,167.50	\$21,195.29	\$20,000.00	\$25,000.00
			CONTRACT PAYMENTS	800-090-820-5488	\$67,459.62	\$108,218.06	\$128,700.00	\$128,700.00
		<b>Total Contractual Services:</b>			<b>\$334,114.08</b>	<b>\$290,012.82</b>	<b>\$363,600.00</b>	<b>\$336,368.00</b>
		<b>Supplies and Materials</b>						
			OFFICE SUPPLIES	800-090-820-5565	\$0.00	\$0.00	\$100.00	\$100.00
			FUEL & FLUIDS	800-090-820-5566	\$17,986.67	\$20,435.44	\$15,000.00	\$15,000.00
			OPERATING SUPPLIES	800-090-820-5568	\$2,767.64	\$1,095.38	\$2,000.00	\$2,000.00
			UNIFORMS	800-090-820-5569	\$2,715.28	\$3,053.05	\$3,000.00	\$3,000.00
			CHEMICAL SUPPLIES/TREAT	800-090-820-5573	\$38,828.50	\$56,728.60	\$38,000.00	\$38,000.00
			METERS	800-090-820-5596	\$100,416.75	\$75,685.75	\$65,000.00	\$65,000.00
		<b>Total Supplies and Materials:</b>			<b>\$162,714.84</b>	<b>\$156,998.22</b>	<b>\$123,100.00</b>	<b>\$123,100.00</b>
		<b>Equipment Leases</b>						
			BAD DEBT EXPENSE	800-090-820-5694	\$285.46	\$0.00	\$0.00	
		<b>Total Equipment Leases:</b>			<b>\$285.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>Controlled Assets</b>						
			PRINCIPAL	800-090-820-5686			\$0.00	\$3,064.24

EXPENSES		WATER SEWERAGE		Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
			INTEREST	800-090-820-5687			\$0.00	\$1,464.67
			Equipment<\$25K	800-090-820-5755	\$0.00	\$0.00	\$0.00	\$10,000.00
		<b>Total Controlled Assets:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,528.91</b>
	<b>Total Water/Sewer:</b>				<b>\$699,220.18</b>	<b>\$729,011.70</b>	<b>\$796,878.93</b>	<b>\$809,394.08</b>
	<b>Water Improvements</b>							
		<b>Capital Outlay</b>						
			IMPROVEMENTS O/T BLDG	800-090-829-5810	\$0.00	\$0.00	\$0.00	
			EQUIPMENT>\$25K	800-090-829-5825	\$30,665.35	\$0.00	\$0.00	\$59,700.00
			ENGINEERING SERVICES	800-090-829-5826	\$0.00	\$6,382.50	\$1,350,000.00	\$0.00
			Clarifier	800-090-829-5826			\$1,300,000.00	\$0.00
			Well #5 High Iron System	800-090-829-5826			\$50,000.00	\$0.00
		<b>Total Capital Outlay:</b>			<b>\$30,665.35</b>	<b>\$6,382.50</b>	<b>\$1,350,000.00</b>	<b>\$59,700.00</b>
	<b>Total Water Improvements:</b>				<b>\$30,665.35</b>	<b>\$6,382.50</b>	<b>\$1,350,000.00</b>	<b>\$59,700.00</b>
	<b>Sanitary Sewer</b>							
		<b>Contractual Services</b>						
			MAINTENANCE-EQUIPMENT	800-090-830-5352	\$23,855.25	\$65,933.99	\$20,000.00	\$20,000.00
			MAINT-UTILITY SYSTEM	800-090-830-5356	\$1,109.66	\$61.52	\$5,000.00	\$5,000.00
			MAINT-UTILITY SYS PRIVATE	800-090-830-5359	\$9,300.44	\$230.00	\$5,000.00	\$5,000.00
			TELEPHONE SERVICE	800-090-830-5423	\$16,553.97	\$13,882.85	\$12,000.00	\$13,176.00
			LAKE CTY TREATMENT SVC	800-090-830-5425	\$379,297.59	\$412,818.94	\$500,000.00	\$500,000.00
			UTILITY - ELECTRIC	800-090-830-5426	\$28,475.52	\$20,434.67	\$26,000.00	\$22,000.00
			UTILITY - GAS	800-090-830-5430	\$6,031.43	\$6,911.52	\$6,000.00	\$6,000.00
			OTHER PROFESSIONAL SERV	800-090-830-5438	\$0.00	\$5,159.73	\$50,000.00	\$50,000.00
		<b>Total Contractual Services:</b>			<b>\$464,623.86</b>	<b>\$525,433.22</b>	<b>\$624,000.00</b>	<b>\$621,176.00</b>
		<b>Supplies and Materials</b>						
			OPERATING SUPPLIES	800-090-830-5568	\$409.55	\$819.06	\$500.00	\$500.00
		<b>Total Supplies and Materials:</b>			<b>\$409.55</b>	<b>\$819.06</b>	<b>\$500.00</b>	<b>\$500.00</b>
		<b>Miscellaneous</b>						
			Claims/Judgements	800-090-830-5676	\$0.00	\$0.00	\$0.00	
		<b>Total Miscellaneous:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>Equipment Leases</b>						
			BAD DEBT EXPENSE	800-090-830-5694	\$649.32	\$0.00	\$0.00	

EXPENSES		WATER SEWERAGE			Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
		Total Equipment Leases:				\$649.32	\$0.00	\$0.00	
		Controlled Assets							
			EQUIPMENT<\$25K		800-090-830-5755	\$0.00	\$0.00	\$0.00	
		Total Controlled Assets:				\$0.00	\$0.00	\$0.00	
	Total Sanitary Sewer:					\$465,682.73	\$526,252.28	\$624,500.00	\$621,676.00
	Sewer Improvements								
		Debt Service							
			PRINCIPAL		800-090-839-5686	\$0.00	\$0.00	\$58,380.69	\$14,839.73
			Loan 205987000		800-090-839-5686			\$58,380.69	\$14,839.73
			INTEREST EXPENSE		800-090-839-5687	\$4,436.81	\$2,931.69	\$1,385.60	\$99.99
			Loan 205987000		800-090-839-5687			\$1,385.60	\$99.99
		Total Debt Service:				\$4,436.81	\$2,931.69	\$59,766.29	\$14,939.72
		Capital Outlay							
			ENGINEERING SERVICES		800-090-839-5826	\$475.50	\$0.00	\$0.00	
			INFRASTRUCTURE		800-090-839-5829	\$23,502.73	\$3,429.99	\$600,000.00	\$0.00
		Total Capital Outlay:				\$23,978.23	\$3,429.99	\$600,000.00	\$0.00
	Total Sewer Improvements:					\$28,415.04	\$6,361.68	\$659,766.29	\$14,939.72
	Treatment Plant								
		Personnel Costs							
			SALARIES & WAGES		800-090-840-5101	\$194,523.21	\$228,171.78	\$224,285.28	\$225,374.04
			PAID TIME OFF BUYBACK		800-090-840-5107	\$0.00	\$3,659.12	\$3,000.00	\$3,000.00
			OVERTIME		800-090-840-5110	\$2,102.64	\$3,784.68	\$5,000.00	\$5,000.00
		Total Personnel Costs:				\$196,625.85	\$235,615.58	\$232,285.28	\$233,374.04
		Employee Benefits							
			DENTAL INSURANCE		800-090-840-5201	\$4,460.85	\$4,411.08	\$4,587.51	\$4,702.07
			MEDICAL INSURANCE		800-090-840-5203	\$42,861.95	\$45,056.86	\$51,873.21	\$54,963.33
			LIFE INSURANCE		800-090-840-5204	\$349.65	\$340.20	\$353.81	\$353.81
			STATE UNEMPLOY INS (SUI)		800-090-840-5205	\$899.19	\$378.23	\$2,130.71	\$3,053.08
			SOCIAL SECURITY		800-090-840-5244	\$11,821.52	\$14,276.01	\$13,905.69	\$13,998.31
			MEDICARE EXP		800-090-840-5245	\$2,764.65	\$3,338.75	\$3,252.14	\$3,312.94
			IMRF EXPENSES		800-090-840-5246	\$11,271.88	\$6,701.17	\$4,463.28	\$8,523.94
		Total Employee Benefits:				\$74,429.69	\$74,502.30	\$80,566.35	\$88,907.48

EXPENSES		WATER SEWERAGE			Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
		<b>Contractual Services</b>							
				TRAVEL EXPENSE	800-090-840-5329	\$0.00	\$0.00	\$800.00	
				TRAINING	800-090-840-5331	\$256.00	\$396.00	\$400.00	\$500.00
				MAINTENANCE-BUILDINGS	800-090-840-5350	\$3,262.78	\$1,006.72	\$3,500.00	\$10,000.00
				MAINTENANCE-EQUIPMENT	800-090-840-5352	\$55,363.81	\$55,970.76	\$60,000.00	\$60,000.00
				MAINT-UTILITY SYS CONTRA	800-090-840-5365	\$63,380.13	\$57,091.04	\$65,000.00	\$65,000.00
				PROFESSIONAL DUES	800-090-840-5403	\$250.00	\$248.00	\$250.00	\$250.00
				INTERNET SERVICES	800-090-840-5418	\$1,207.00	\$1,499.20	\$1,700.00	\$2,075.00
				TELEPHONE SERVICE	800-090-840-5423	\$2,719.11	\$2,207.88	\$2,000.00	\$2,196.00
				CELL PHONE SERVICE	800-090-840-5424	\$1,133.40	\$930.12	\$1,700.00	\$1,500.00
				UTILITY - ELECTRIC	800-090-840-5426	\$103,144.33	\$54,786.60	\$110,250.00	\$112,455.00
				UTILITY - GAS	800-090-840-5430	\$9,085.86	\$9,700.52	\$7,875.00	\$8,032.50
				ENGINEERING SERVICES	800-090-840-5436	\$0.00	\$826.86	\$25,000.00	\$25,000.00
				OTHER PROFESSIONAL SERV	800-090-840-5438	\$9,829.27	\$8,933.55	\$10,000.00	\$10,000.00
				SLUDGE HAULING	800-090-840-5441	\$24,768.32	\$73,400.14	\$55,000.00	\$60,000.00
				PERMIT EXPENSE	800-090-840-5442	\$17,500.00	\$17,500.00	\$18,000.00	\$18,000.00
				LABORATORY TESTING	800-090-840-5444	\$9,760.50	\$15,779.60	\$17,000.00	\$17,000.00
				REIMBURSEMENTS	800-090-840-5485	\$0.00	\$0.00	\$0.00	
				CONTRACT PAYMENTS	800-090-840-5488	\$1,404.00	\$2,005.71	\$3,500.00	\$4,500.00
		<b>Total Contractual Services:</b>				<b>\$303,064.51</b>	<b>\$302,282.70</b>	<b>\$381,975.00</b>	<b>\$396,508.50</b>
		<b>Supplies and Materials</b>							
				OFFICE SUPPLIES	800-090-840-5565	\$307.44	\$416.31	\$500.00	\$600.00
				MAINTENANCE SUPPLIES	800-090-840-5567	\$409.25	\$707.52	\$900.00	\$900.00
				OPERATING SUPPLIES	800-090-840-5568	\$11,301.67	\$12,028.98	\$12,000.00	\$14,000.00
				UNIFORMS	800-090-840-5569	\$1,725.38	\$2,580.09	\$2,400.00	\$2,800.00
				CHEMICAL SUPPLIES/TREAT	800-090-840-5573	\$57,402.09	\$71,511.58	\$57,750.00	\$66,412.50
		<b>Total Supplies and Materials:</b>				<b>\$71,145.83</b>	<b>\$87,244.48</b>	<b>\$73,550.00</b>	<b>\$84,712.50</b>
		<b>Controlled Assets</b>							
				EQUIPMENT<\$25K	800-090-840-5755	\$53,509.67	\$34,821.85	\$20,000.00	\$31,000.00
				Server	800-090-840-5755			\$20,000.00	\$0.00
				Replacement Samplers	800-090-840-5755			\$0.00	\$25,000.00
				Alarm Dialer Cellular	800-090-840-5755			\$0.00	\$6,000.00
				COMPUTER EQUIPMENT<\$1	800-090-840-5760	\$32.99	\$2,661.66	\$0.00	\$10,000.00
				COMPUTER SOFTWARE	800-090-840-5761	\$0.00	\$0.00	\$16,000.00	\$52,000.00

EXPENSES		WATER SEWERAGE			Account ID	2022 Actual	2023 Actual	FY24 Budget 2024 Final Approved	FY25 (In Progress)
		Total Controlled Assets:				\$53,542.66	\$37,483.51	\$36,000.00	\$93,000.00
		Total Treatment Plant:				\$698,808.54	\$737,128.57	\$804,376.63	\$896,502.52
		Industrial Pre Treatment							
		Contractual Services							
			ENGINEERING SERVICES	800-090-841-5436	\$3,191.25	\$6,839.68	\$10,000.00	\$10,000.00	
			OTHER PROFESSIONAL SERV	800-090-841-5438	\$5,076.48	\$0.11	\$15,000.00	\$15,000.00	
		Total Contractual Services:				\$8,267.73	\$6,839.79	\$25,000.00	\$25,000.00
		Total Industrial Pre Treatment:				\$8,267.73	\$6,839.79	\$25,000.00	\$25,000.00
		Treatment Plant Improvments							
		Contractual Services							
			Engineering	800-090-849-5436	\$0.00	-\$0.15	\$0.00		
		Total Contractual Services:				\$0.00	-\$0.15	\$0.00	
		Capital Outlay							
			IMPROVEMENTS O/T BLDG>	800-090-849-5810	\$0.00	-\$0.42	\$350,000.00	\$32,000.00	
			Trojan UV PLC Upgrade	800-090-849-5810			\$0.00	\$32,000.00	
			ENGINEERING	800-090-849-5826		\$0.00	\$0.00	\$0.00	
			OTHER PROFESSIONAL SERV	800-090-849-5827	\$0.00	\$7,353.33	\$0.00	\$150,000.00	
		Total Capital Outlay:				\$0.00	\$7,352.91	\$350,000.00	\$182,000.00
		Total Treatment Plant Improvments:				\$0.00	\$7,352.76	\$350,000.00	\$182,000.00
Total Public Works:						\$1,931,059.57	\$2,019,329.28	\$4,610,521.85	\$2,609,212.32
						\$3,641,372.12	\$4,133,443.47	\$6,692,517.55	\$4,455,133.51

REVENUES		POLICE PENSION	Account ID	2022 Actual	2023 Actual	FY24 POLICE PENSION FUND - FINAL	FY25 (In Progress)
<b>Administration</b>							
	<b>Police Pension</b>						
		MISCELLANEOUS INCOME	900-010-933-4879	\$245,034.72	\$0.00	\$0.00	
	<b>Total Police Pension:</b>			<b>\$245,034.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Administration:</b>				<b>\$245,034.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Police</b>							
	<b>Police Pension</b>						
		PROPERTY TAXES-POLICE PEN	900-080-900-4829	\$2,136,690.37	\$2,182,422.98	\$2,188,795.67	\$2,188,796.00
		EE PENSION CONTRIBUTION	900-080-900-4830	\$257,424.08	\$355,972.18	\$300,000.00	\$300,000.00
		CHANGE IN MARKET VALUE	900-080-900-4835	-\$1,955,511.45	\$932,538.65	\$0.00	\$1,300,000.00
		INVESTMENT INCOME	900-080-900-4890	\$1,150,919.27	-\$553,494.77	\$400,000.00	\$400,000.00
	<b>Total Police Pension:</b>			<b>\$1,589,522.27</b>	<b>\$2,917,439.04</b>	<b>\$2,888,795.67</b>	<b>\$4,188,796.00</b>
<b>Total Police:</b>				<b>\$1,589,522.27</b>	<b>\$2,917,439.04</b>	<b>\$2,888,795.67</b>	<b>\$4,188,796.00</b>
				<b>\$1,834,556.99</b>	<b>\$2,917,439.04</b>	<b>\$2,888,795.67</b>	<b>\$4,188,796.00</b>

	EXPENSES	POLICE PENSON	Account ID	2022 Actual	2023 Actual	2024 Actual	FY24 POLICE PENSION FUND - FINAL	FY25 (In Progress)
	<b>Administration</b>							
	<b>Police Pension</b>							
		PENSION EXP FOR RETIREES	900-010-933-5248	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		SERVICE PENSION	900-010-933-5261	\$1,212,976.61	\$1,321,931.66	\$1,019,990.00	\$1,500,000.00	\$1,500,000.00
		DUTY DISABILITY PENSION	900-010-933-5262	\$231,864.48	\$264,833.25	\$232,713.17	\$228,000.00	\$240,000.00
		SURVIVING SPOUSE PENSION	900-010-933-5263	\$110,492.28	\$110,492.28	\$134,894.61	\$111,000.00	\$135,000.00
		REFUND OF CONTRIBUTIONS	900-010-933-5264	\$27,365.76	\$12,709.60	\$0.00	\$0.00	
		FINANCIAL SERVICES	900-010-933-5402	\$2,503.86	\$10,784.33	\$5,112.87	\$20,000.00	\$11,000.00
		PROFESSIONAL DUES	900-010-933-5403	\$0.00	\$0.00	\$0.00	\$3,000.00	
		ACCOUNTING SVCS	900-010-933-5435	\$15,891.57	\$11,090.00	\$10,135.00	\$16,000.00	\$16,000.00
		LEGAL SVC	900-010-933-5437	\$15,012.12	\$27,902.51	\$5,830.87	\$15,000.00	\$15,000.00
		OTHER PROFESSIONAL SERVICES	900-010-933-5438	\$6,760.87	\$4,454.31	\$0.00	\$8,000.00	\$8,000.00
		MEDICAL SERVICES	900-010-933-5445	\$4,740.00	\$9,360.00	\$0.00	\$11,000.00	\$10,000.00
		IFA LOAN REPAYMENT	900-010-933-5465		\$10,815.84	\$0.00	\$0.00	\$0.00
		INVESTMENT EXPENSE	900-010-933-5605	\$50,879.74	\$2,983.48	\$3,062.65	\$2,000.00	\$2,000.00
		MISCELLANEOUS	900-010-933-5695		\$0.00	\$472.94	\$0.00	\$0.00
	<b>Total Police Pension:</b>			<b>\$1,678,487.29</b>	<b>\$1,787,357.26</b>	<b>\$1,412,212.11</b>	<b>\$1,914,000.00</b>	<b>\$1,937,000.00</b>
	<b>Total Administration:</b>			<b>\$1,678,487.29</b>	<b>\$1,787,357.26</b>	<b>\$1,412,212.11</b>	<b>\$1,914,000.00</b>	<b>\$1,937,000.00</b>
				<b>\$1,678,487.29</b>	<b>\$1,787,357.26</b>	<b>\$1,412,212.11</b>	<b>\$1,914,000.00</b>	<b>\$1,937,000.00</b>



	REVENUES	SSA ACCOUNTS	Account ID	2022 Actual	2023 Actual	2024 Actual	FY24 SSA AGENCY FUND - FINAL	FY25 (In Progress)
	Non Departmental							
	Non-Department							
		PROPERTY TAXES-DEBT	953-005-000-4008	\$1,957,451.82	\$2,122,408.05	\$2,177,151.99	\$2,069,833.92	\$2,046,000.00
		BOND PROCEEDS	953-005-000-4805	\$0.00	\$0.00		\$0.00	\$0.00
		TRANSFERS IN	953-005-000-4910	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Non-Department:			\$1,957,451.82	\$2,122,408.05	\$2,177,151.99	\$2,069,833.92	\$2,046,000.00
	Total Non Departmental:			\$1,957,451.82	\$2,122,408.05	\$2,177,151.99	\$2,069,833.92	\$2,046,000.00
	Administration							
	Administration							
		INVESTMENT INCOME	953-010-110-4890	\$0.00	\$0.00		\$0.00	
	Total Administration:			\$0.00	\$0.00		\$0.00	
	Total Administration:			\$0.00	\$0.00		\$0.00	
				\$1,957,451.82	\$2,122,408.05	\$2,177,151.99	\$2,069,833.92	\$2,046,000.00

EXPENSES		SSA ACCOUNTS	Account ID	2022 Actual	2023 Actual	FY24 SSA AGENCY FUND - FINAL	FY25 (In Progress)
Non Departmental							
	Non-Department						
		TRANSFERS OUT	953-005-000-5910	\$0.00	\$0.00	\$0.00	\$0.00
	Total Non-Department:			\$0.00	\$0.00	\$0.00	\$0.00
Total Non Departmental:				\$0.00	\$0.00	\$0.00	\$0.00
Administration							
	Administration						
		OTHER PROFESSIONAL SERVICES	953-010-110-5438	\$32,850.00	\$25,600.00	\$40,000.00	\$35,000.00
		PRINCIPAL	953-010-110-5686	\$974,000.00	\$1,052,000.00	\$1,137,000.00	\$1,210,000.00
		INTEREST EXPENSE	953-010-110-5687	\$954,470.00	\$906,060.00	\$850,440.00	\$801,000.00
	Total Administration:			\$1,961,320.00	\$1,983,660.00	\$2,027,440.00	\$2,046,000.00
Total Administration:				\$1,961,320.00	\$1,983,660.00	\$2,027,440.00	\$2,046,000.00
				\$1,961,320.00	\$1,983,660.00	\$2,027,440.00	\$2,046,000.00



## SECTION 3

FISCAL YEAR 2024-2025  
CAPITAL IMPROVEMENT PLAN



***FY 2025-2029***

***CAPITAL IMPROVEMENT PLAN***



874 Main St, Antioch, IL 60002 \* [www.antioch.il.gov](http://www.antioch.il.gov)



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## Elected Officials & Staff

### **Mayor**

Scott J. Gartner

### **Village Board**

Brent Bluthardt, Trustee

Petrina Burman, Trustee

Ed Macek, Trustee

Rebecca McNeill, Trustee

Mary J. Pedersen, Trustee

Scott A. Pierce, Trustee

### **Interim Village Administrator**

Geoff Guttschow

### **Village Clerk**

Lori Romine

### **Executive Staff**

Michael Garrigan, Esq., Community Development

Chief Geoff Guttschow, Police

Dennis Heimbrodt, Public Works

Mary Quilty, Parks & Recreation

Zaida Torres, Finance Director



## Program Overview

**Purpose:** To provide a structural process for funding physical assets, major improvements, and new construction projects. The goal of the Village of Antioch is to develop a multi-year maintenance and capital improvement plan to assist in long-term planning, future allocation of funds, and maintaining the integrity of Village assets.

The Capital Improvement Plan (CIP) spans a five-year period beginning with the upcoming fiscal year. The CIP is a comprehensive listing and description of planned capital projects and cost estimates. The projects are necessary to meet the goals and objectives of the Mayor and Board of Trustees. Several criteria are used in establishing priorities for project selection. These include the potential that a given project will resolve a health or safety issue, bring the Village into, or ensure compliance with Federal or State mandates, reduce Village operating costs and/or increase revenue or leverage discretionary funding.

Restricted sources of funding are specifically limited to the type of project that may be funded. For example, the water and sewer service charges may only be used in conjunction with the maintenance and capital repair of Village water and sewer systems. The Village has some discretion in prioritizing projects but the type of projects to be performed is strictly dictated by the legal provisions of the funding sources.

The CIP Budget is the culmination of a process coordinated by the Village Administrator and staff. Projects are reviewed and discussed with each department and prioritized on a Village wide basis.

Capital projects must also meet at least one of the Village's general criteria for inclusion in the capital program. These include:

- Projects that are necessary for the public's health, safety, and general welfare
- Projects that are necessary to meet federal, state, or local regulatory requirements
- Projects that enhance the Village's economic viability
- Projects that enhance neighborhood vitality
- Projects that minimize future operation and maintenance costs
- Projects that support development efforts

Funding Sources - the five-year capital plan is updated every year to reflect the most current program information and funding projections. The village uses an array of funding sources to pay for these projects. Village funds include proceeds from user fees, bonds, and taxes. Federal and state funds can be used for upgrades to roadways, etc.

**NOTE:** Projects that are grant dependent may not come to fruition if the grant is not approved or grant funding is subsequently rescinded.







## Capital Assets

The Village's investment in capital assets for its governmental and business type activities as of April 30, 2023, was \$112,636,062 (net of accumulated depreciation). This investment in capital assets include land, construction in progress, buildings and improvements, land improvements, vehicles, machinery and equipment, park facilities, roads, sidewalks, and bridges.

Village assets for the last two audited fiscal years follow:

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-type Activities		Total:	
	2023	2022	2023	2022	2023	2022
Capital Assets						
Land	\$ 37,231,779	\$ 35,883,721	\$ 16,808,851	\$ 16,808,851	\$ 54,040,630	\$ 52,692,572
Construction In Progress	\$ 2,972,710	\$ 426,837	\$ 654,433	\$ 412,040	\$ 3,627,143	\$ 838,877
Building & Improvements	\$ 4,083,236	\$ 4,398,066			\$ 4,083,236	\$ 4,398,066
Equipment	\$ 730,055	\$ 654,717			\$ 730,055	\$ 654,717
Infrastructure	\$ 23,070,155	\$ 23,750,188	\$ 27,084,843	\$ 28,189,431	\$ 50,154,998	\$ 51,939,619
<b>Total</b>	<b>\$ 68,087,935</b>	<b>\$ 65,113,529</b>	<b>\$ 44,548,127</b>	<b>\$ 45,410,322</b>	<b>\$ 112,636,062</b>	<b>\$ 110,523,851</b>

The Village is faced with many factors that impact the deterioration of its assets. These include the initial construction methods, rate of use, ground conditions, and climatic conditions such as freeze and thaw cycles, in addition to normal wear and tear. Maintaining our assets falls into two categories:

Routine maintenance typically includes projects that will reoccur on an annual basis and are considered repairs to an existing infrastructure item. For example, street resurfacing is considered routine maintenance.

Capital projects involve the expenditure of a large quantity of funds dedicated to the upgrade, expansion, or creation of a new facility. These expenditures add capital value to the infrastructure and do not occur on an annual basis. Construction or reconstruction of a street or the construction of the new Public Works facility is considered a capital project.

## Capital Program

The Capital Improvement Program contains all capital expenditures for projects and equipment projected to cost \$20,000 and greater and have an expected lifetime of one or more years.

For the Fiscal Year 2025 the following projects have been identified to complete.

PROJECTS INCLUDED IN CAPITAL PLAN	ESTIMATED COST
Sequoit Creek Park to completion	\$ 16,000,000.00
Pickle Ball Park	\$ 350,000.00
Park Master Plan Implementation	\$ 125,000.00
Sawmill Improvements	\$ 20,000.00
New Village Hall	\$ 2,000,000.00
New Public Works Building	\$ 12,000,000.00
Road Program	\$ 1,000,000.00
<b>TOTAL</b>	<b>\$ 31,495,000.00</b>



## Sequoit Creek Park

**Priority:** High

**Status:** In progress

### **Description/Justification:**

Following torrential rains, a large sinkhole was discovered on the downtown parcel of land, commonly known as the Pittman Property. The sink hole, which is now a large excavation, is the result of a drastic increase in flow rate through the Sequoit Creek caused an unanticipated failure of the culvert that the creek flows through and under the Pittman Property. The property has been purchased and is in the process of being developed as a downtown park.

**Cost:** 8,000,000

**Budget:**

FY25	FY26	FY27	FY28	FY29
\$ 8,000,000	\$ -	\$ -	\$ -	\$ -



**Public Works Facility**

**Priority:** High

**Status:** In process

**Description/Justification:**

The current Public Works facility is dilapidated, and space is restricted. The current office is an old trailer and does not meet the needs of the expanding Village. Office, staff, vehicle repair space and equipment storage is not sufficient. A larger-scale storage structure is also required. The facility is largely in the floodplain/floodway of the Sequoit Creek, and the facility is surrounded by residential.

**Cost:** \$12,000,000

**Budget:**

FY25	FY26	FY27	FY28	FY29
\$ 2,000,000	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -







## **Village Hall Building**

**Priority:** High

**Status:** In process

### **Description/Justification:**

After acquisition of the Centegra building, a project to alter the building from medical use to a Village Hall, will require architectural design for the alterations and addition to the building. Following design, the project would be put out for bid and construction.

**Cost:** \$2,000,000

**Budget:**

FY25	FY26	FY27	FY28	FY29
\$ 2,000,000	\$ -	\$ -	\$ -	\$ -





## **Road Program**

**Priority:** High

**Status:** In Progress

### **Description/Justification:**

A yearly sustainable road program is necessary to maintain pavements in acceptable condition. Each year the Village contracts a street resurfacing project to improve safety, rideability and prevent pavement failures. The Village has done well in recent years with approximately \$1,000,000 in yearly funding to reduce the total amount of streets in unacceptable or poor conditions. Streets scheduled for resurfacing are selected based on available funding, condition, and amount of traffic. In fiscal year 2024-2025 the reconstruction of the Woods of Antioch Road program will begin.

**Cost:** \$1,000,000 annually

**Budget:**

FY25	FY26	FY27	FY28	FY29
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000



## **Grimm Road Reconstruction**

**Priority:** High

**Status:** Consideration

### **Description/Justification:**

The Village of Antioch was forced to close Grimm Road due to the severely deteriorating condition and unsafe alignment with Illinois State Highway 173. The proposed project will endeavor to improve the safety and operations of Grimm Road with IL Route 83 and IL Route 173, providing new turn lanes and channelization measures. Project improvements include pavement widening and reconstruction of Grimm Road from IL Route 83 to IL Route 173, drainage improvements along both State routes, a new closed drainage system, street lighting, utilities, stormwater, sidewalks, and other public improvements, including a multi-use path. A new Grimm Road is essential to the Village and its status as a collector and bypass route to alleviate traffic jams at the intersections of state Highways 173 & 83 and its ability to open a large parcel of land purchased for commercial development.

**Proposed Cost: \$4,700,000**

### **Proposed Budget**

FY25	FY26	FY27	FY28	FY29
\$ -	\$ -	\$ -	\$ -	\$ -





## Grimm Road Utilities

**Priority:** High

**Status:** Consideration

### **Description/Justification:**

Required public improvements/infrastructure to facilitate the Grimm Road Reconstruction Project.

**Proposed Cost:** \$4,400,000

### **Proposed Budget**

FY25	FY26	FY27	FY28	FY29
\$ -	\$ -	\$ -	\$ -	\$ -





## **Holbeck Crest Sanitary Sewer Replacement**

**Priority:** High

**Status:** Pending

### **Description/Justification:**

According to the findings of a recent study, the wet weather flow that is received at the wastewater treatment facility is in excess of the expected flow from the tributary area of the easterly sanitary collection system. A restriction was identified in the system on Crest Land and Holbeck Avenue and replacement of this segment of the sewer line with a larger pipe is required to eliminate the excess flow. This project has been included in the State Capital Bill and we are awaiting funding.

**Cost:** \$600,000

### **Budget:**

FY25	FY26	FY27	FY28	FY29
\$ -	\$ 600,000	\$ -	\$ -	\$ -





## **Route 59 Bike Path**

**Priority:** Low

**Status:** Pending

### **Description/Justification:**

Currently there is no dedicated walkway along Route 59 or Tiffany Road. This area is heavily populated and highly developed. The opportunity for private development to contribute to the capital improvements to this area is extremely limited. The proposed 10-foot paved path would link Heron Harbor, Landmark Pointe, Mystic Cove, and Pederson Park to the existing sidewalk network in the downtown area.

**Cost: \$600,000**

**Budget:**

FY25	FY26	FY27	FY28	FY29
\$ -	\$ -	\$ -	\$ 600,000	\$ -





## Replacement Programs

### Vehicles and Equipment:

The Village recognizes the importance of maintaining its infrastructure and replacing vehicles and equipment before the end of useful life. A systematic retirement/replacement program will provide safer and efficient delivery of services.

Facilities and Vehicle/Equipment replacement schedules have been developed for Parks, Public Works, and Police. In future years, schedules will be added to reflect the ongoing needs of all Village property.

The Village of Antioch implemented an Equipment Replacement Program as of fiscal year 2024-2025. This program will allow for a depreciated dollar amount to be budgeted for each vehicle/equipment per year.

### Parks and Recreation:

Improvements to existing park facilities and added amenities include renovation of ball fields, installation of playground equipment and tennis courts resurfacing.

A Parks Master Plan has been completed. Budget 2024-2025 includes highlighted items in the plan that need immediate attention.

### Five Year Summary of Replacement Schedules

	2025	2026	2027	2028	2029	Total
Parks -Master Plan in Progress	145,000	0	0	0	0	145,000
Police	264,600	277,828	291,720	306,304	160,810	1,301,262
Public Works	475,000	495,000	200,000	200,000	235,000	1,605,000
Water/Sewer	30,000	0	0	0	400,000	430,000
Treatment Facility	0	0	0	0	0	0
<b>Grand Total</b>	<b>769,600</b>	<b>772,828</b>	<b>491,720</b>	<b>506,304</b>	<b>795,810</b>	<b>3,481,262</b>

## Police Department Vehicle Replacement Schedule

ANTIOCH POLICE DEPARTMENT 10-YEAR SQUAD REPLACEMENT PLAN INCLUDING EMERGENCY EQUIPMENT															
#	YEAR	MODEL	VIN	PURCHASED	PLAN	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
261	2020	EXPLORER	1FM5K8AB2LGB84184	FY19/20	5-YEAR	X					X				
262	2020	EXPLORER	1FM5K8AB0LGB84183	FY19/20	5-YEAR	X					X				
264	2020	EXPLORER	1FM5K8AB7LGB84181	FY19/20	5-YEAR	X					X				
267	2020	EXPLORER	1FM5K8AB9LGB84182	FY19/20	5-YEAR	X					X				
265	2021	EXPLORER	1FM5K8AB7MGA64351	FY20/21	5-YEAR		X					X			
266	2021	EXPLORER	1FM5K8AB5MGA64350	FY20/21	5-YEAR		X					X			
269	2021	EXPEDITION	1FMJU1GT6MEA71335	FY21/22	5-YEAR			X					X		
263	2021	EXPEDITION	1FMJU1GT8MEA71336	FY21/22	5-YEAR			X					X		
258	2023	EXPLORER	1FM5K8AB2PGA84673	FY23/24	5-YEAR				X					X	
259	2023	EXPLORER	1FM5K8AB0PGA83019	FY22/23	5-YEAR				X					X	
260	2023	EXPLORER	1FM5K8AB0PGA84624	FY22/23	5-YEAR				X					X	
268	2023	EXPLORER	1FM5K8AB6PGA83106	FY23/24	5-YEAR					X					X
276	2023	EXPLORER	1FM5K8AB4PGA84108	FY23/24	5-YEAR					X					X
275	2017	EXPEDITION	1FMJU1GT8HEA26869	FY16/17	8 YEAR		X								X
277	2018	EXPLORER	1FM5K8AR3JGC17204	FY18/19	8 YEAR			X							
274	2019	TAURUS	1FAHP2D82KG107903	FY18/19	8 YEAR			X							
278	2020	MALIBU	1G1ZC5ST2LF036222	FY19/20	8 YEAR				X						
273	2021	CHARGER	2C3CDXJG5MH577652	FY21/22	8 YEAR						X				
279	2023	EXPLORER	1FM5K8AB4PGA35507	FY22/23	8 YEAR								X		
270	2017	EXPLORER	1FM5K8AR7HGD92338	FY17/18	8 YEAR		X								X
280	2017	EXPLORER	1FM5K8AR5HGD92337	FY17/18	REPURPOSE										
271	2017	EXPLORER	1FM5K8AR8HGA89052	FY17/18	REPURPOSE										
272	2016	ESCAPE	1FMCU9GXUA69827	FY15/16	REPURPOSE										
			TOTAL VEHICLES PER YEAR			4	4	4	4	2	5	2	3	3	3
			ESTIMATED COST			\$264,600	\$277,828	\$291,720	\$306,304	\$160,810	\$422,130	\$177,294	\$279,237	\$293,199	\$293,199



## Public Works Fleet Inventory Replacement Schedule

Public Works				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Unit	Description	Useful Life	Unit Cost New										
	Bucket Truck	12-15	100,000		100,000								
36	5 Yard Dump Truck	10-12	200,000	200,000									
30	5 Yard Dump Truck	10-12	200,000			200,000							
33	5 Yard Dump Truck	10-12	200,000				200,000						
34	5 Yard Dump Truck	10-12	200,000		200,000								
38	5 Yard Dump Truck	10-12	200,000					200,000					
35	5 Yard Dump Truck	10-12	200,000						200,000				
39	5 Yard Dump Truck	10-12	200,000								200,000		
37	5 Yard Dump Truck	10-12	200,000									200,000	
	Loader	12-15	160,000		160,000								
	Combination Backhoe/Loader	12-15	100,000	100,000									
	Comb Backhoe/Loader 4x4	12-15	100,000			100,000							
	Skidsteer	12-15	65,000	65,000									
	Excavator	12-15	75,000			75,000							
	Chipper	12-15	50,000			50,000							
	John Deere W/Attachments	12-15	25,000										
	John Deere large tractor	12-15	60,000							60,000			
	Compressor	12-15	15,000		15,000								
47	Utility Box Truck 4x2	8-10	35,000										35,000
44	Truck Ext Cab 4x4	8-10	35,000										35,000
42	Truck Reg Cab 4x4	8-10	35,000			35,000							
49	Truck Reg Cab 4x4	8-10	35,000			35,000							
46	Truck Reg Cab 4x4 plow	8-10	35,000								35,000		
55	Truck Reg Cab 350 4x4 Plow	8-10	35,000						35,000				
	Van	8-10	35,000	30,000									
54	4x4 1 Ton Dump	10-12	55,000										
53	4x4 1 Ton Dump	10-12	55,000										
	Street Sweeper	12-15	200,000										
Total				395,000	475,000	495,000	200,000	200,000	235,000	60,000	235,000	200,000	70,000
Water & Sewer				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Unit	Description	Useful Life	Unit Cost New										
40	Truck 4x2 utility	8-10	35,000										35,000
41	Truck 4X2	8-10	30,000		30,000								
	Rodder	15	60,000	60,000									
	Vac Truck	10-12	400,000						400,000				
52	Truck Utility Crane	10-12	75,000	75,000									
				135,000	30,000	-	-	-	400,000	-	-	-	35,000



## Treatment Facility Replacement Schedule

Treatment Facility 10 YR Capital Improvement FY25 to FY34

Description	Freq.	Last YR. Performed	Est. cost	Perform in Yr.	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
UV Lamps Replacement-Bank 1	Every 12,000 hours	FY21	\$ 30,000.00	FY25	\$ 30,000.00					\$ 35,000					\$ 35,000
UV Lamps Replacement-Bank 2	Every 12,000 hours	FY24	\$ 30,000.00	FY29					\$ 35,000					\$ 35,000.00	
UV PLC Replacement	15 Yrs	Budgeted for FY25	\$ 32,000.00		\$ 32,000.00										
Clarifier Painting-EAST	Every 15 Yrs.	FY23	\$ 75,000.00												
Clarifier Painting-WEST	Every 15 Yrs.	Never	\$ 75,000.00	FY26		\$ 75,000									
Clarifier East Rebuild	Every 15 Yrs.	FY23	\$ 75,000.00												
Clarifier West Rebuild	Every 15 Yrs.	Never	\$ 75,000.00	FY26		\$ 75,000									
WWTF Driveway	Every 20 Yrs.	Never	\$ 25,000.00	FY29					\$ 25,000						
RAS Pump # 1 Rebuild	Based on Hours	FY22	\$ 32,000.00	FY29					\$ 32,000						
RAS Pump # 2 Rebuild	Based on Hours	FY20	\$ 32,000.00	FY28				\$ 32,000							
RAS Pump # 3 Rebuild	Based on Hours	FY15	\$ 32,000.00	FY27			\$ 32,000								
WAS Pump # 1 Rebuild	Based on Hours	FY16	\$ 20,000.00	FY26		\$ 20,000									
WAS Pump # 2 Rebuild	Based on Hours	FY24	\$ 20,000.00	FY33									\$ 20,000.00		
Aeration Blower # 1	Every 20 Yrs.	Never	\$ 100,000.00	FY28				\$ 100,000							
Aeration Blower # 2	Every 20 Yrs.	Never													
Aeration Blower # 3	Every 20 Yrs.	Never													
Aerobic Blower # 1	Every 20 Yrs.	Never													
Aerobic Blower # 2	Every 20 Yrs.	Never													
Aerobic Blower # 3	Every 20 Yrs.	Never													
Aerobic Blower # 4	Every 20 Yrs.	Never													
Mixer # 1	Every 15 Yrs.	FY20	\$ 40,000.00												\$ 40,000
Recycle Pump # 2	Every 15 Yrs.	FY21	\$ 40,000.00												
Recycle Pump # 3	Every 15 Yrs.	FY19	\$ 40,000.00											\$ 40,000.00	
Digester 1 Diffusers	Every 15 Yrs.	FY24	\$ 20,000.00	FY39											
Digester 2 Diffusers	Every 15 Yrs.	FY24	\$ 20,000.00	FY39											
Digester 3 Diffusers	Every 15 Yrs.	Never	\$ 20,000.00	FY25 Budgeted	\$ 20,000.00										
Digester 4 Diffusers	Every 15 Yrs.	Never	\$ 20,000.00	FY25 Budgeted	\$ 20,000.00										
North Aeration Diffusers	Every 20 Yrs.	Never	\$ 30,000.00	FY28				\$ 30,000							
Middle Aeration Diffusers	Every 20 Yrs.	Never	\$ 30,000.00	FY29					\$ 30,000						
South Aeration Diffusers	Every 20 Yrs.	Never	\$ 30,000.00	FY30						\$ 30,000					
Effluent Pump # 1	EVERY 25 Yrs.	Never													
Effluent Pump # 2	EVERY 25 Yrs.	Never													
Effluent Pump # 3	EVERY 25 Yrs.	Never													
SCADA Server Hardware Replacement	Every 5 Yrs.	FY24	\$ 35,000.00	FY29					\$ 35,000					\$ 40,000.00	
SCADA Historian Implementation	Every 5 Yrs.	Never	\$ 25,000.00	FY26		\$ 25,000					\$ 25,000				
SCADA OIT Replacement	Every 15 Yrs.	FY18	\$ 50,000.00										\$ 50,000.00		
SCADA PLC Replacement	Every 15 Yrs.	Never	\$ 100,000.00				\$ 100,000								
Poly Pump Replace	Every 15 Yrs.	Never	\$ 50,000.00	FY40											
Poly pump-Rebuild	Every 15 Yrs.	Never	\$ 20,000.00	FY25 Budgeted	\$ 20,000.00				\$ 30,000						
DO Monitoring Equipment	Every 10 Yrs.	Never	\$ 40,000.00	FY28				\$ 40,000							
MLSS Monitoring Equipment	Every 15 Yrs.	FY24	\$ 30,000.00	FY39											
Sludge Barn Roof	Every 20 Yrs.	2005	\$ 30,000.00	2027					\$ 30,000						
Bl. 35 Roof	Every 20 Yrs.	Never	\$ 25,000.00	2030						\$ 25,000					
Bl. 30 Roof	Every 20 Yrs.	Never	\$ 15,000.00	2031							\$ 15,000				
Bl. 45 Roof	Every 20 Yrs.	Never	\$ 20,000.00	2032								\$ 20,000			
Bl. 40 Roof	Every 20 Yrs.	Never	\$ 20,000.00	2033									\$ 20,000.00		
Controls for Return	Every 20 Yrs.	Never	\$ 25,000.00												
NEW FINE SCREEN	EVERY 25 Yrs	Never	\$ 150,000.00	FY25											
Influent Flow Meter	Every 15 Yrs.	FY23	\$ 20,000.00	2038											
Total					\$122,000.00	\$195,000	\$132,000	\$202,000	\$217,000	\$90,000	\$40,000	\$ 20,000	\$ 90,000	\$155,000.00	\$ 115,000