



2025

Annual Budget

For fiscal year ending 12/31/2025

City of Galesburg
55 West Tompkins Street
Galesburg, IL 61401

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Table of Contents

Officers and Officials	1
Fund Structure and Description of Funds	3
Revenue Overview	24
Expenditure Overview.....	40
Debt Position.....	46
Fund Balance Projection by Fund	50
Budget Fund Summary by Category	60
Budget Fund Summary.....	78
General Fund Summary	81
General Fund Revenue Summary by Source	82
General Fund Revenue Detail by Source	83
General Revenues	86
General Fund Expenditure Summary by Source	89
General Fund Expenditure Detail by Source.....	90
City Council	92
City Manager.....	93
City Clerk	94
Human Resources/Benefits	95
Legal	96
Contracts and Subsidies.....	97
Finance	98
Management Information Systems	99
Planning	100
Inspections.....	101
Engineering	102
Fleet Services	104
Street and Bridge Maintenance	106
Fire and Police Commission	108
Police.....	109
School Crossing Guard	111
Communications and Records	112
Fire	114
Emergency Services	116

Special Revenue Funds.....	118
Special Revenue Funds Summary	118
Revenue Summary by Source	120
Revenue Detail by Source	121
Expenditure Summary by Source.....	124
Expenditure Detail by Source.....	125
Motor Fuel Tax.....	128
Community Improvements/Infrastructure	129
Grants.....	130
City Gas Tax.....	132
Federal Special Enforcement	134
Special Enforcement	136
911 Communications	137
Storm Water Utility.....	138
Park & Recreation	140
Park & Rec Admin	142
City Hall Building & Grounds	144
PSB Building & Grounds	145
Park & Operation Maintenance	146
Golf Course	148
Allison Campground	150
Lake Storey Beach	151
Pavilion	152
Recreation Special Programs	153
Lakeside Recreation Facility	154
Lakeside Water Park	155
Hawthorne Pool	156
Hawthorne Gymnasium	157
Linwood Cemetery	158
Forestry	160
Airport Operations.....	163
Foreign Fire	165
Property Redevelopment.....	166
Economic Development.....	168
CDBG Repayment.....	170
UDAG Repayment	171
Public Transportation Services.....	172
Handivan.....	173
Bus Subsidy.....	175
Public Transportation Projects.....	177
Debt Service Funds.....	179

Debt Service Funds Summary	179
Revenue Summary by Source	180
Revenue Detail by Source	181
Expenditure Summary by Source.....	182
Expenditure Detail by Source.....	183
2016 GO Bond Debt Service.....	184
2023 GO Bond Debt	185
2011C Business Park Bonds	186
Business District 2013A GO Bonds.....	187
Capital Project Funds	189
Capital Project Funds Summary	189
Revenue Summary by Source	191
Revenue Detail by Source	192
Expenditure Summary by Source.....	193
Expenditure Detail by Source.....	194
TIF 3 Regency Capital Projects	195
TIF IV	196
TIF V	197
Players Fields Capital Improvement	198
2023 GO Bond Capital Expense	199
Building Repair and Maintenance	200
Planning Capital Improvement	201
TIF Downtown.....	202
TIF East Main.....	203
Computer Replacement.....	204
Vehicle Replacement	205
Utility Tax Capital Projects	206
Seminary Street Business District	207
Enterprise Funds	209
Enterprise Funds Summary.....	209
Revenue Summary by Source	210
Revenue Detail by Source	211
Expenditure Summary by Source.....	212
Expenditure Detail by Source.....	213
Water Operations	215
Refuse	218
Internal Service Funds.....	221
Internal Service Funds Summary	221
Revenue Summary by Source	222

Revenue Detail by Source	223
Expenditure Summary by Source.....	224
Expenditure Detail by Source.....	225
Risk Management	226
Trust/Pension Funds	229
Trust/Pension Funds Summary	229
Revenue Summary by Source	230
Revenue Detail by Source	231
Expenditure Summary by Source.....	232
Expenditure Detail by Source.....	233
OPEB Trust	234
Permanent Funds.....	235
Permanent Funds Summary.....	235
Revenue Summary by Source	236
Revenue Detail by Source	237
Expenditure Summary by Source.....	238
Expenditure Detail by Source.....	239
Linwood Cemetery Trust.....	240
East Linwood Cemetery Trust.....	241
Component Unit.....	243
Component Unit Summary	243
Revenue Summary by Source	244
Revenue Detail by Source	245
Expenditure Summary by Source.....	246
Expenditure Detail by Source.....	247
Galesburg Public Library	249
Library Working Cash.....	252
Library Long Term Capital.....	253
Capital Improvement/Development.....	255

Officers and Officials

Elected

Mayor, City Council, and City Clerk	Name
Mayor	Peter Schwartzman
Council Member Ward 1	Bradley Hix
Council Member Ward 2	Wayne Dennis
Council Member Ward 3	Evan Miller
Council Member Ward 4	Dwight White
Council Member Ward 5	Heather Acerra
Council Member Ward 6	Sarah Davis
Council Member Ward 7	Steve Cheesman
City Clerk	Kelli Bennewitz

Appointed

Title	Name
City Manager	Eric Hanson
Interim Director of Public Works	Aaron Gavin
Director of Finance/Treasurer	Jennifer O'Hern
Director of Community Development	Steve Gugliotta
Director of Parks & Recreations	Don Miles
Police Chief	Russ Idle
Fire Chief	Randy Hovind

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Fund Structure and Description of Funds

This section describes seven topics:

- **Major/Minor Funds** – description of the major and minor budgeted funds
- **Fund Structure** – description of the various types of funds the City employs
- **Budgeted Funds** – description of the funds within the City budget
- **Basis of Budgeting** – description of funds using modified accrual vs. accrual basis
- **Account Structure** – description of departments, accounts, and object codes
- **Budget Policy** – description of departments, accounts, and object codes
- **Comparison of Budget Documents to Financial Statements** – description of the differences between budget documents and audited financial statements

Major & Minor Funds

With the exclusion of the Grant Fund, the following major funds are budgeted:

Governmental Funds

- General Fund
- Park and Recreation Fund

Proprietary Fund

- Water Fund

All other budgeted funds are non-major funds. All budgeted funds are included in the City’s Annual Comprehensive Financial Report. A description of the City’s funds follows.

Fund Structure

A fund is a separate fiscal entity with revenues and expenses, which are segregated for the purpose of conducting a specific purpose of activity. Fund accounting demonstrates legal compliance and aids in the financial management by segregating transactions related to certain government functions or activities. The City’s budget is divided into several different funds. Each fund is considered a separate accounting entity. The budgeted fund types follow below.

General Fund

The General Fund, also called a Governmental Fund, is used to account for all activities not accounted for in other funds. This fund is considered the operating fund of the City and accounts for a significant portion of the activities and programs. The General Fund budget includes the following departments and divisions.

Department: Administration

City Council (105)

The City Council sets City policy to provide overall direction of the City through a process involving input from constituents and collaborative discussions at meetings. The City Council sets guidelines for the City administration to use in the operation of the City. The City Council is composed of the Mayor and seven council members. Its purpose is to serve the community in a manner to ensure equal representation of all residents while meeting the needs of the community as a whole. In meeting their mission to set policy, the City Council develops a strategic plan that covers short, medium, and long-range goals. The City Council is responsible for adopting the annual budget and approving the annual tax levy.

City Manager (110)

The City Manager professionally administers and coordinates activities of the City's departments according to policy guidelines established by the City Council and communicate results back to the City Council and citizens. The City Manager implements policies at the direction of City Council.

City Clerk (115)

The City Clerk fulfills the statutory duties of the office and the municipal code. The Clerk's office will respond to requests for information, assist customers, both internal and external, and focus on improving the City services for the citizens. The City Clerk is responsible for keeping the official records and attending all meetings of the corporate authorities. The City Clerk serves as the Freedom of Information Officer, Illinois Municipal Retirement Authorized Agent, Ethics Officer, Secretary of the Fire Pension Fund and Township Clerk. The Clerk's office maintains all papers belonging to the City and the City seal, issues various licenses and permits, maintains the municipal code, and administers oaths.

Human Resources/Benefits (120)

The Human Resources/Benefits division provides human resource and benefits functions for all City departments, including applicant recruitment and selection, employee evaluation and training, compensation analysis and adjustments, benefit selection and administration, labor relations, grievance processing and collective bargaining administration.

Legal (145)

The Legal division provides legal advice to the City administration on legal matters, questions involving the City' interest and legal representation for the municipal corporation. The division researches, reviews and drafts ordinances, resolutions, annexations, and legal memoranda. The division files complaints for demolitions, processes foreclosures proceedings, oversees real estate transactions, prosecutes all City ordinance violations and reviews and drafts contract documents.

Contracts & Subsidies (160)

The Contracts & Subsidies division allows a collaborative effort with other governmental and quasi-governmental organizations in areas of benefit to the public in providing and supporting various services that include economic development, city planning, supporting, and promoting youth and community activities, tourism, and animal control.

Department: Finance

Finance (205)

The Finance division professionally administers and reports all financial transactions of the City of Galesburg in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting and Auditing Standards (GAAS), federal and state laws and regulations and City ordinances and policies and to ensure the safety of the City's funds. The Finance division is responsible for financial reporting, budgeting, general accounting operations, accounts receivable, accounts payable, payroll, utility billing, customer collections and service, grant administration, fixed assets, purchasing, debt management, investment of City's funds, banking, and the administration of the internal control structure. The division is also responsible for the coordination and management of the annual financial statement audit and all compliance audits. The Director of Finance and Information Systems also performs the duties and services of the City Comptroller and Treasurer as prescribed by State Statutes and City of Galesburg ordinances. The Comptroller supervises the receipt, collection, or disbursement of the municipal revenue. The Treasurer is the custodian of the City's monies.

Department: Information Systems

Management Information Systems (MIS) (207)

The Management Information Systems division supports all technological needs for the City of Galesburg departments and divisions and provides internal users and residents with the latest technology and services available within the boundaries of the budget. The MIS division is responsible for managing the City's information system, which includes but is not limited to network security, file storage, virus protection, Internet and Intranet services, E-mail services, remote access services, Laserfiche services, Springbrook hardware support, citywide database services and the cabling infrastructure of the system. Also managed by this division is the Computer Replacement Program. The IT Manager acts as a liaison between departments, divisions and the Township and their vendor's technical service and support.

Department: Community Development

Planning (305)

The Planning division conducts a comprehensive, effective, and expeditious approach to community development and redevelopment thus providing orderly and well-planned growth within the community. The division is responsible for the planning and zoning services of the

City. In addition, this division administers the City's historic preservation activities, as well as the City's Enterprise Zone and Tax Increment Financing Programs. The Planning Division also administers the refuse contract and provides support services to the Plan Commission, Public Transportation Advisory Commission, and the Landmark Commission.

Inspections (306)

The Inspection division implements an effective, comprehensive, consistent, and essential inspection services program that protects the general health, safety, and welfare of the citizens of Galesburg and the community as a whole. This is accomplished through the administration of citywide rental and construction inspections programs. The division performs administration of an existing housing program and serves to preserve and enhance the livability of Galesburg neighborhoods through the enforcement of nuisance, housing, and property maintenance codes, while working with property owners to resolve code enforcement issues. Support is provided to the Board of Zoning Appeals and the Overall Code Review Commission.

Department: Public Works

Engineering (410)

The Engineering division provides citizens and staff with effective engineering and geographic information solutions in a prompt and meaningful manner by adept applications of professional expertise. The division provides for the design and orderly construction that transforms community vision into useful public works facilities. The division provides direct supervision on all construction of public works facilities and provides mapping services and spatial analysis support to all City departments and divisions as well as to the public.

Fleet Services (445)

The Fleet Services division efficiently maintains on-road and off-road equipment in a timely manner. Fleet Services is a support operation that provides technical support and a high standard maintenance program for all departments and divisions within the City. Costs are recovered from enterprise funds and customers outside of the City fleet. Governmental fund budgets pay for parts and materials while Fleet Services provides the labor for these services.

Street & Bridge Maintenance (450)

The Street & Bridge Maintenance division provides a safe and clean environment by maintaining all existing street and sidewalk surfaces, traffic signals, traffic signs and markings, storm sewer systems, and electrical systems in all city facilities. The division maintains all bridges, terraces, right-of-ways, streets, alleys, and sidewalks within the city limits. The division patches, replaces, resurfaces, and sweeps the many miles of city streets, removes snow and ice from streets and maintains and adds new inlets as needed to existing storm drain systems.

Department: Police

Fire and Police Commission (505)

The Fire and Police Commission seeks qualified personnel for fire and police services within the guidelines established in Chapter 65 Illinois Compiled Statutes 5/10-2.1-1 and Galesburg Fire and Police Commission Rules and Regulations. The commission consists of one chairperson and two commission members appointed by the Mayor for three-year terms.

Police (510)

The Police division remains committed to the proactive and professional delivery of law enforcement services designed to enhance the quality of life for the Galesburg community while providing traditional and essential public safety services. The division is responsible for the protection of life and property through the authority granted in the City's ordinances and related state statutes.

School Crossing Guards (525)

The School Crossing Guards division safely and effectively operate school crossing guard positions throughout the Galesburg community. The program operates under the administrative control of the Galesburg Police Department with a 50/50 shared financial agreement with School District #205. The program operates concurrently with the District's calendar and utilizes the services of guards and a guard supervisor.

Communications & Records (550)

The Communications & Records division operates electronic radio and data communications systems for a multi-agency public safety network. The division has managed the operation of the multi-agency public safety communications system since 1976. The division operates by sharing the funding responsibilities of actual operating expenses based on city/county population census with Knox County. In 1995, the communications responsibilities were expanded with the implementation of countywide enhanced emergency telephone system (E-911), which permitted additional access to emergency requests for fire, police, and emergency medical services as well as initial notification and communication services for those agencies.

Department: Fire

Fire (605)

The Fire division utilizes a professional and businesslike approach in protecting citizens, their property, and the environment. The division delivers the highest level of emergency services rapidly and in a humanitarian way, while operating within the policy guidelines set by City Council. The primary purpose of the division is to deliver the services necessary to minimize the

loss of life and property threatened by all hazards including fire, medical rescue emergencies, hazardous material incidents and disaster situations in the community. Providing protection to minimize loss includes emergency response, fire prevention efforts and continuous employee development.

Emergency Services (630)

The Emergency Services division provides preparedness planning, mitigation, response, and recovery services to disasters occurring in the city. Emergency Services maintains an emergency operation plan and conducts drills in preparation of significant events. The division seeks state and federal resources to assist local government's emergency response efforts.

Special Revenue Funds

Special Revenue Funds, also governmental funds, are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are restricted to expenditures for specified purposes. The budget document includes the following Special Revenue Funds.

Motor Fuel Tax (11)

The Motor Fuel Tax Fund accounts for the revenue and expenditures related to projects financed by the state gasoline tax collected and distributed by the State of Illinois to local governments for the maintenance and construction of streets.

Community Improvement and Infrastructure (12)

On December 19, 2022, the City Council approved a ¼% increase to the home rule sales tax. The ¼% sales tax will be used for infrastructure improvements and a method of funding community improvement expenses. During the life of the General Obligation Bond Series 2023, a portion of the home rule sales tax deposited into this fund will be utilized to pay for the annual debt service payments. The Series 2023 bonds will mature on December 30, 2032.

Grants (13)

The Grant Fund accounts for various grants received from both the state and federal governments for intergovernmental projects.

City Gas Tax (14)

The City Gas Tax Fund accounts for the four and one-half cent per gallon local gasoline tax which finances improvements made to local roads and streets.

Department of Justice (DOJ) Forfeiture (15)

The DOJ Forfeiture Fund was established to deposit and record drug related forfeited funds which can be utilized for a wide variety of purposes to support the work of law enforcement in the

enforcement of narcotic and weapons laws. The funds may be used to purchase patrol equipment, uniforms, training, or surveillance equipment. The funds come from federal narcotics cases when cash or real property is seized and forfeited. Funds are only restricted to the extent the purpose is related to the enforcement of illegal drug laws.

Special Enforcement (16)

The Special Enforcement Fund was established within the guidelines of the Illinois Drug Asset Forfeiture Act and the Illinois Pull Tab and Jar Games Act as the appropriate account in which to deposit funds and/or property seized as a result of the investigation of illegal drug activities and other appropriate offenses to be used exclusively for drug and/or law enforcement activities. Legally forfeited property must be forwarded to the Illinois State Police for disbursement: 65% for the seizing agency, 10% for the Illinois State Police, 12.5% for the State's Attorney's Office and 12.5% for the Illinois Appellate Prosecutor's Office. The funds seized are utilized in much the same manner as the grant and/or revenue sharing funds with the stipulation that they will not supplant budget allocations for annual reoccurring operational costs.

911 Communications (17)

The 911 Communications Fund uses revenue collected by the County 911 surcharge and paid to the City to assist in the operation of the 911 dispatch center. Monies are used to fund personnel, contractual commodities and equipment associated with 911 dispatch services.

Storm Water Utility (18)

The Storm Water Utility Fund provides a dedicated source of revenue for maintenance of the existing storm water system as well as providing funding for construction of new storm water facilities as required in order to reduce flooding. One third of the utility tax revenue is deposited into this fund each year.

Park and Recreation (19)

The Park and Recreation Fund provides the public a safe, clean, aesthetically pleasing, efficient and economical park, public facilities and recreation system and identifies and meets the infrastructure and capital improvement needs of the park and recreation system.

❖ Park and Recreation Administration (1905)

The Park and Recreation Administration division administers, maintains, organizes, and supervises quality park and recreation facilities, sites, and programs to meet the needs of the community.

❖ **City Hall Building & Grounds (1910)**

The City Hall Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the City Hall facility.

❖ **Public Safety Building & Grounds (1911)**

The Public Safety Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the Public Safety Building facility.

❖ **Park Operation & Maintenance (1915)**

The Parks Operation & Maintenance division's widespread responsibilities include maintaining all City parks, their buildings, pools, restrooms, grounds, and waterways in an effective manner that promotes quality of life and meets the needs of residents of the community. The Park division's responsibilities also include assisting with snow removal, the removal of all dangerous trees and maintenance of wooded areas.

❖ **Golf Course (1920)**

The Golf Course division is responsible for the 18-hole, 6,000-yard Bunker Links Golf Course facility. Maintenance responsibilities for the golf course include mowing the greens, tees, fairways, driving range and rough, irrigation, integrated pest management, parking lot and cart path repairs. The division also maintains the clubhouse and other associated golf course buildings.

❖ **Allison Campground (1925)**

The Allison Campground provides the public a safe, clean, pleasing, efficient and economical campground. The campground budget provides for the maintenance of the grounds, restrooms, and water and electrical supply systems. The grounds include formal campsites, additional tent camping areas, a nature trail to the Lakeside pool area and a boat dock area for campers to enjoy Lake Storey.

❖ **Lake Storey Beach (1930)**

The Lake Storey Beach fund provides a recreation beach site for the enjoyment of Lake Storey Park patrons.

❖ **Lake Storey Pavilion (1935)**

The Lake Storey Pavilion is professionally maintained, operated, and provides professional staff to host special events and rentals to families and citizens of Galesburg. The Lake Storey Pavilion offers a renovated 1940's facility with all the modern

conveniences for hosting weddings, receptions, class reunions, business meetings, family gatherings, and special events.

❖ **Recreation Program (1940)**

The Recreation Program division administers the development and delivery of general recreation programs to a wide range of individuals and age groups. The division cooperates with various groups, associations, government entities, and many businesses and civic organizations.

❖ **Lakeside Recreation Facility (1945)**

The Lakeside Recreation Facility provides recreation and leisure services through the multi-purpose facility. It is used to provide a safe facility for sports enthusiasts of all ages for activities such as basketball, volleyball, tennis leagues and tennis lessons.

❖ **Lakeside Water Park (1950)**

The Lakeside Water Park division efficiently and effectively maintains the capital structure of the Lakeside aquatics facility. The park provides for an interactive water environment for all ages and families to enjoy.

❖ **Hawthorne Pool (1955)**

The Hawthorne pool is operated and managed as the only public indoors municipal swimming pool for Galesburg and the surrounding area. The municipal pool provides recreation and leisure services through aquatic activities and lessons.

❖ **Hawthorne Gymnasium (1960)**

The Hawthorne gymnasium is used for recreation programs and services such as rentals, adult volleyball, and youth basketball. The gymnasium is available for citizens to reserve for various activities.

❖ **Maintenance of Linwood Cemetery (1965)**

The Linwood Cemetery maintains and provides an aesthetically pleasing cemetery for the community and families. The cemetery division maintains the roads and grounds of Linwood and East Linwood Cemetery, which includes lawn care, leveling of stones, snow removal, opening and closing of graves for funerals and landscaping.

❖ **Forestry (1975)**

The Forestry division protects and manages the urban forest and related resources of the city and ensures for future generations the greatest economic and social benefits that can only be provided through a forest ecological system. The division provides professional

care of all City trees and operates a drop off facility for the collection of oversize yard waste.

❖ **Community Center (1980)**

When a community center site is identified and approved by Council, the site will provide an affordable and convenient meeting place for the community.

Airport (20)

The Airport Fund provides a safe environment for persons involved in airport usage and operations and maintains Federal Aviation Administration (FAA) safety standards. The airport provides two runways, associated taxiways and hanger rental. Maintenance of the airport includes ground care, snow removal, set up for special events, building/hanger repairs, and pavement repairs.

Foreign Fire Insurance (21)

The Foreign Fire Insurance Fund is established per local ordinance and required by state statute to collect and administer an established state tax on fire insurance premiums. Members of the Fire department elect the Foreign Fire Insurance board. The funds are used to provide safety to the citizens and members of the fire department.

Property Redevelopment (23)

The Property Redevelopment Fund accounts for funds from the sale of surplus City-owned properties to be held to provide a source of revenue for property redevelopment efforts as approved by the City Council.

Economic Development (24)

The Economic Development Fund provides a dedicated source of revenue for supporting local economic development activity that assists with job retention and/or job creation. The Economic Development Fund was created as part of the Business Park project (refer to Business Park Agreement for all requirements). The Council approved a ¼% sales tax, which is deposited into this fund. These monies were utilized to fund the debt service payments for the Business Park until the bonds were paid in full in ~~2023~~ 2032. Funds can be utilized for project expenses should a specific economic development need arise, and the City Council authorizes the expenditure.

Community Development Block Repayment Grant (25)

The Community Development Block Repayment Grant Fund is a source of loan funds for businesses that retain and create jobs. Loans for business start-up and expansion are available for a variety of uses including working capital. The original funds are from the repayment of loan funds from Protexall and Gross Galesburg loans under the CDBG program.

UDAG Repayment (26)

The UDAG Repayment Fund was established to provide funding for economic development and community development projects. Funds from this account are provided as incentives in economic development projects to affect the creation and/or retention of jobs in the community or are utilized to cover the costs of other community development activities which improve the quality of life within the community. The revenue source to create this fund was the loan repayments that were made to the City by the Burlington Northern Railroad under an Urban Development Action Grant (UDAG). The City had received the UDAG funds as a grant from the U. S. Department of Housing and Urban Development to assist the railroad with their switchyard expansion project. The railroad borrowed these funds to help finance the construction of County Highway 10 (Thirlwell Road) Bridge which was needed to allow for the expansion of the switchyard.

Public Transportation Services (30)

The Public Transportation Services Fund is utilized to provide transportation services for both disabled persons and the general public.

❖ Handivan (320)

The Handivan division provides safe, efficient, essential, and accessible curbside transportation to disabled persons who, because of physical or mental impairment are mobility impaired and therefore, unable to use regular modes of public or private transportation. This program is funded through state and federal funds, client fares and taxes.

❖ Bus Subsidy (370)

The Bus Subsidy division manages a fixed route bus system to support the civic well-being of the community by providing an efficient, reliable, and responsive mobility option. The City obtains state and federal operating assistance grants to cover a substantial portion of the yearly operating deficit.

Public Transportation Projects (32)

The Public Transportation Projects Fund was established to account for funds received and utilized for public transportation capital projects.

Debt Service Funds

A Debt Service Fund accounts for the payment of long-term debt. This fund type is also a governmental fund. The City of Galesburg may issue general obligation (GO) bonds at any time. As a home rule municipality there is no legal debt limit. GO bonds are backed by the full faith and credit of the City of Galesburg. The full faith and credit guarantee exist because property taxes

are automatically levied to cover the GO debt unless City Council abates them through a formal legislative process.

The City Council has chosen to abate the debt service on the existing debt for several years. During the time of abatement, state income tax, interest income, designated revenue sources or fund balance, was used to pay the debt service. During fiscal year end December 31, 2024, the City plans to abate property taxes and use designated revenue sources to repay the debt service due in 2024. The City budgets for three Debt Service Funds.

2016 GO Bond Debt Service (43)

The 2016 GO Bond Debt Service Fund accounts for debt service payments on the General Obligation Bonds, Series 2016, which was issued bearing the interest rate at 3.0% to 3.5%. The series was issued at the true interest cost of 2.979%. The proceeds from the sale of bonds totaled \$9,600,000. The 2016 series was utilized to finance various capital projects. Monies from the utility tax will be used to cover the payments. The debt schedule for the Series 2016 is as follows:

Year	Principal	Interest	Total
2025	460,000	191,513	651,513
2026	475,000	177,713	652,713
2027	490,000	163,463	653,463
2028	510,000	148,763	658,763
2029	530,000	133,463	663,463
2030	550,000	117,563	667,563
2031	570,000	101,063	671,063
2032	595,000	83,963	678,963
2033	620,000	65,369	685,369
2034	645,000	45,219	690,219
2035	670,000	23,450	693,450
	\$6,115,000	\$1,251,538	\$7,366,538

2023 General Obligation Bond (44)

The 2023 General Obligation Bond Fund accounts for debt service payments on the Bond Series 2023 which was issued at the true interest cost of 3.32%. The proceeds from the sale of bonds totaled \$5,420,683. The 2023 series bond issuance of \$4,920,000 General Obligation Bonds Series 2023 bears the coupon interest rate of 5%. The additional home rule sales tax approved by the City Council, that is deposited into the Community Improvement and Infrastructure Fund will be transferred into this fund to cover the debt payments. The debt schedule for the Series 2023 is as follows:

Year	Principal	Interest	Total
2025	485,000	232,250	717,250
2026	510,000	208,000	718,000
2027	535,000	182,500	717,500
2028	565,000	155,750	720,750
2029	590,000	127,500	717,500
2030	620,000	98,000	718,000
2031	655,000	67,000	722,000
2032	685,000	34,250	719,250
	\$4,645,000	\$1,105,250	\$5,750,250

2013A Seminary Street Business District Park Bond (47)

The 2013A Seminary Street Business District Park Bond Fund accounts for debt service payments on the General Obligation Bonds, Series 2013A, which was issued bearing the interest rate at 3.0% to 4.3%. The series was issued at the true interest cost of 4.01%. The proceeds from the sale of bonds totaled \$1,390,000. The 2013A series was utilized to finance public infrastructure for the business district. Monies from the Council approved one-cent business district sales tax will be used to assist in covering the payments. The debt schedule for the Series 2013A is as follows:

Year	Principal	Interest	Total
2025	85,000	34,480	119,480
2026	90,000	31,080	121,080
2027	95,000	27,480	122,480
2028	100,000	23,680	123,680
2029	105,000	19,680	124,680
2030	115,000	15,480	130,480
2031	120,000	10,535	130,535
2032	125,000	5,375	130,375
	\$835,000	\$167,790	\$1,002,790

Capital Project Funds

A Capital Project Fund is a governmental fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The budget document includes budgets for the following Capital Project Funds:

TIF III (48)

The TIF III Fund was established to properly track the TIF III projects and provide for the redevelopment of the property which once housed the former Regency Hotel site. Currently, the Villas at Carl Sandburg, a housing complex for students at Carl Sandburg College, is available to

provide close living accommodations to the community college. TIF III expired in 2022 with final increments received in 2023.

TIF IV (49)

The TIF IV Fund provides for proper tracking of revenues and expenditures for the TIF IV Tax Increment Financing (TIF) District. This TIF district includes a great majority of the central business district as well as East Main Street from the downtown to Chestnut Street. Monies generated from property tax increment in the district will be utilized to prepare redevelopment strategies for TIF IV and to fund various improvements/activities/incentives within the TIF IV area. A portion of the TIF IV that is adjacent to TIF II expired in 2021 with final increments being received in 2022 and the remaining TIF IV area will expire in 2031 with final increments to be received in 2032.

TIF V (50)

The TIF V Fund was established to properly track the TIF V projects and provide for the redevelopment of this area. TIF V is a small area located east of Interstate 74 along East Main Street. The fund is used for financing various improvements/activities in the TIF V area. TIF V will expire in 2031 with final increments to be received in 2032.

Player Fields (51)

The Player Fields Fund provides a designated funding mechanism for City-owned softball field improvements. Revenues from the softball players' fees that are collected each year from the various recreation division softball programs are deposited in this fund. Once sufficient monies have accumulated in this fund, capital improvements to the softball fields are funded.

General Obligation Series 2023 Capital Improvement (52)

The General Obligation Series 2023 Capital Improvement Fund was established to receive the proceeds for the Series 2023 bonds and to manage the capital project expenditures associated with the 2023 General Obligation Bonds ordinance.

Building Repair & Maintenance (53)

The Building Repair & Maintenance Fund was established to plan and prepare for future capital improvements to City owned buildings. On an annual basis, the assets owned by the fund are reviewed. Estimated replacement costs and useful lives are re-evaluated yearly and modified where necessary and cash needs analyses are updated to maximize yields on invested funds.

Capital Planning (54)

The Capital Planning Fund was established to plan and prepare for future capital improvements to City owned buildings. The Planning fund is for the purpose of achieving high-impact, quality of life or economic development pursuits that will further stabilize the City's revenue sources. The Planning Fund provides the City Council with opportunity and funds to direct the City

administration to pursue short and long-term projects that will enhance the community in a variety of ways.

Computer Replacement (57)

The Computer Replacement Fund was established to plan and provide the means for the replacement of all city computer hardware and software. Operating divisions contribute a set amount monthly. An annual review of the program is completed each budget season; estimated replacement costs and useful lives are modified where necessary. Cash needs analyses are updated to maximize the yield on investments.

Vehicle Replacement (58)

The Vehicle Replacement Fund was established to plan and provide the means for the replacement of city owned vehicles and major equipment. Operating divisions contribute a set amount monthly. Each budget season an annual review of the fund is completed. Modifications to the replacement costs and estimated useful lives are made where necessary. Cash needs analyses are updated to maximize the yield on investments.

Utility Tax Capital Projects (59)

The Utility Tax Capital Projects Fund was established to provide the means for various capital improvement and infrastructure projects which will be funded through the established utility tax revenue approved by City Council in 2015 with collection beginning January 1, 2016.

Seminary Street Business District (60)

The Seminary Street Business District Fund was initially established to receive the proceeds for the General Obligation Series 2013A bonds for the approved business district. The issuance of bonds took place in fiscal year 2013. The fund currently collects taxes such as the business district tax which aids in the payment of the GO Series 2013A bond payments.

Enterprise Funds

Enterprise Funds are Proprietary Funds that are used to account for the financing of self-supporting activities and programs of governmental units that render services on a user charge basis to the general public. Because user charges are used to support the services it is possible to show whether they are operating at a profit or loss similar to the private sector for-profit entities. The City has budgets for two Enterprise Funds.

Water (61)

The Water Fund was established to provide customers with water of the highest quality and at the lowest rate possible, while continuing to meet all consumption demands and fire protection needs. The Water Department is responsible for operating and maintaining water-treatment pumping stations and miles of water main in the distribution system with hydrants, valves, and

service connections. Services include water main and service line repairs and replacements, service line taps, underground utility locating, meter installations, and meter reading.

General obligation bonds were sold in December 2007 to build a water treatment plant in Oquawka, IL in addition to improving water infrastructure such as replacing a 3.3-mile piece of the water pipeline from Oquawka to Galesburg. The general obligation bonds, Series 2007, accounted for the payment of the debt service on \$10,000,000 with the interest rate of 4.0% to 4.25%. In 2015, City Council approved the refunding of the Series 2007 and issued the Series 2015 General Obligation Bonds in the amount of \$8,290,000 which bears the interest rate of 3.0% to 3.25%. The true interest cost of the 2015 bond issuance is 2.750%. Principal and interest payments are due in December and interest only due June of each year through 2032. The annual debt service requirements of the bonds, which will be paid for by the sale of water revenue, are as follows:

Year	Principal	Interest	Total
2025	490,000	134,962	624,962
2026	505,000	120,262	625,262
2027	520,000	105,112	625,112
2028	540,000	89,512	629,512
2029	550,000	73,312	623,312
2030	570,000	56,812	626,812
2031	590,000	39,000	629,000
2032	610,000	19,825	629,825
	\$4,375,000	\$638,800	\$5,013,800

Water fund revenue bonds totaling \$10 million was sold in October 2008. The funds were used to complete the construction of the water treatment plant in Oquawka plus fund additional water projects. The re-payment of these bonds was solely from user fees and revenues deposited directly into the Water Fund. In 2017, the City Council approved the refunding of the 2008 revenue bonds with a general obligation bond issuance of \$9.6 million. The bonds bear the interest rate of 2% to 5%. The true interest cost for the 2017 bonds is 3.317%. The annual debt service requirements of the bonds will be paid for by the sale of water revenue. The following provides the debt schedule for the 2017 refunding bond issuance:

Year	Principal	Interest	Total
2025	500,000	213,356	713,356
2026	515,000	199,606	714,606
2027	535,000	179,006	714,006
2028	555,000	157,607	712,607
2029	580,000	135,407	715,407

Year	Principal	Interest	Total
2030	610,000	106,407	716,407
2031	625,000	87,344	712,344
2032	645,000	66,250	711,250
2033	680,000	34,000	714,000
	\$5,245,000	\$1,178,981	\$6,423,981

The following water rates are recommended for the fiscal year 2025:

Customer	Rate Calculation	Rate per Unit (100 cubic ft)
Inside city limits	Inside rate	\$2.8700
Pipeline	110% of inside rate	\$3.1570
Outside city limits	200% of inside rate	\$5.7400
Non-profit outside city limits	68% of inside rate	\$1.9516

The recommended monthly facility fee for a meter less than 1" in size for the inside city limits customers will increase 3.5% from \$17.64 to \$18.26. The pipeline customers will be charged at 100% of the inside city limit rate while the customers outside of city limits will be charged 200% of the inside city limit rate.

The recommended 2025 monthly facility fees for the specific meter sizes are listed below.

Customer	< 1"	1" < 2"	2" < 4"	4" < 6"	6" >
Inside city limits	\$18.26	\$37.93	\$75.85	\$189.74	\$474.39
Pipeline	18.26	37.93	75.85	189.74	474.39
Outside city limits	36.52	75.86	151.70	379.48	948.78
Non-profit outside city limits	36.52	75.86	151.7	379.48	948.78

The following table provides the minimum bill amount per each fiscal year.

Service	2021	2022	2023	2024	2025
Water	\$15.91	\$16.47	\$17.04	\$17.64	\$18.26
Sewer	5.00	7.50	10.00	12.50	12.50
Refuse	21.85	22.65	24.29	25.47	26.23
Total	\$42.76	\$46.62	\$51.33	\$55.61	\$56.99

**FY 2025 assumes same sewer rate as 2024 which is considered and approved by the Galesburg Sanitary District board.*

The following table provides the past rates per unit (748 gallons) for a 1” meter inside corporate limits customer.

Service	2020	2021	2022	2023	2024
Water Usage Rate	\$2.50	\$2.50	\$2.59	\$2.68	\$2.77
Sewer Usage Rate	\$2.992	\$3.740	\$4.114	\$4.488	\$4.862
% of Sewer Rate to Water Rate	120%	150%	159%	168%	176%

Refuse (67)

The Refuse Fund was established to develop, administer, and coordinate a comprehensive refuse, yard waste and curbside recycling program. The approved refuse rate for 2025 will increase to \$26.23 per month as compared to the 2024 refuse rate of \$25.47 per month.

Internal Service Funds

Internal Service Funds are Proprietary Funds that are used to account for the financing of goods and services provided by one City department to other City departments or governmental units on a cost reimbursement basis. The budget includes the following Internal Service Fund:

Risk Management (78)

The Risk Management Fund provides essential and effective protection against catastrophic losses. The fund maintains the City’s risk relating to the areas of workers’ compensations, liability, auto and property insurances and records the liability and payment to the third-party provider of health insurance benefits for City employees. Departments and divisions pay monthly insurance fees to cover the costs associated with a risk management program.

Trust and Permanent Funds

Trust and agency funds are used to account for assets held by the City in a trustee capacity. The City has the following funds in this category.

OPEB Trust (85)

The OPEB Trust Fund accounts for the accumulation of resources needed to pay other postemployment benefits (OPEB). Resources are contributions from the City at rates determined by a bi-annual actuarial study.

Linwood Cemetery (88)

The Linwood Cemetery Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank holding the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investments of the trust fund is transferred to the Park and Recreation Fund to partially offset the expense of operating Linwood

Cemetery. The Farmers and Mechanics Bank acts as the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

East Linwood Cemetery (89)

The East Linwood Cemetery Trust Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank managing the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investment of the trust funds assets is transferred to the Park and Recreation Fund to partially offset the expense of operating East Linwood Cemetery. The Farmers and Mechanics Bank is the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

Component Unit

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The following is a component unit for the City of Galesburg.

Public Library (900)

The Public Library serves the community as a general center of information and provides opportunity and encouragement for people to use its services and materials to meet their educational, personal, professional, recreational, and cultural needs. The Library is administered by a board composed of members appointed by the Mayor with the approval of the City Council. Upon request from the Library Board, the Council levies taxes which are forwarded to the Library. The City maintains the financial records for the Library. The Public Library has designated budgets to the following library divisions:

- Library Working Cash (905)
- Library Computer Replacement (910)
- Library Long Term Capital (915)
- Library Capital Improvement/Development (918)

Basis for Budgeting

All funds of the City are budgeted for on a fiscal year basis using modified and full accrual accounting where appropriate. Individual funds are accounted for as required by Generally Accepted Accounting Principles (GAAP). The City implemented Governmental Accounting Standards Board (GASB) statement number 34 in fiscal year 2003. This statement requires two different financial statement presentations for governmental funds. For the governmental fund

types, the accrual basis of accounting is used in the entity-wide financial statements, and the modified accrual basis is used in the fund financial statements. The City's governmental funds are budgeted using the modified accrual basis off account, as reported in the City's fund financial statements. Under the modified accrual system, revenues are recognized when measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred.

The proprietary and pension trust funds are budgeted using the accrual basis of accounting. With this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Account Structure

The City budgets on a line-by-line basis by type, object, department, and fund. There are five major areas within the General Fund: Administration, Finance, Community Development, Public Works, and Public Safety (Police & Fire). Within each area are several divisions. The first number of the last 5 numbers in each account identifies the type of account such as Personnel Services, Contractual Services, Commodities, Capital Outlay and Other Charges.

Budget Policy

- ❖ The City administration and City Council are proactive in managing the finances of the City of Galesburg. The City uses the Municipal Budget System to focus on the entire budget process and planning. The requirements for this type of system are outlined in the Illinois Compiled Statutes (65 ILCS 5/8-2-9.1 through 5/8-2-9.10). The Statutes require the appointment of a Budget Officer and the compilation of a budget document that is in conformity with good fiscal management practices and in substantial conformity to a chart of accounts. The budget must be approved by the City Council before the beginning of the fiscal year to which it applies. The budget must be available for public inspection at least ten days prior to the final action on the budget. In addition, a public hearing must be held after the budget has been made available for public inspection but before final approval.
- ❖ Budget Management – Each department head is responsible for managing their approved departmental budget. The department heads are responsible for all divisions within their area. The Finance department assists all departments and divisions in managing their budgets.
- ❖ Budget Adjustments – Budgets are managed in total by division or, if applicable, by fund but adjustments may be done during the fiscal year when needed to ensure expenditures are in compliance with approved expenditures. These adjustments are approved by City Council as part of the Municipal Budget System.
- ❖ Home Rule Authority – The City of Galesburg is a home rule community. Because of this status the City of Galesburg has no legal debt limit nor is it required to seek referendum approval for

the issuance of general obligation debt. Similarly, the City, as a home rule community, is not subject to property tax caps imposed by the State Legislature.

- ❖ Investment Policy – The City Council reviews and approves the investment policy on an annual basis. The policy complies with the restrictions imposed by the State Legislature. In addition, further restrictions such as investment type, maturity dates and yield requirements are included in the policy. The City’s intent is to hold its investments until their maturity date. All monies are invested according to safety, liquidity and yield with an emphasis placed on safety and liquidity.
- ❖ Fund Balance – The City has approved, through its financial policies, the establishment of fund balance requirements. The fund balance requirement for the General Fund is based on 16 weeks or approximately 30% of operating expenses. In 2015, the special revenue fund, Parks and Recreation, was established. Per financial policies, the Parks and Recreation Fund must maintain as a fund balance, at a minimum, 3 weeks or 5% of operating expenditures.

Comparison of Budget Documents to Financial Statements

The budget is prepared on the same basis of accounting as the City’s financial statements.

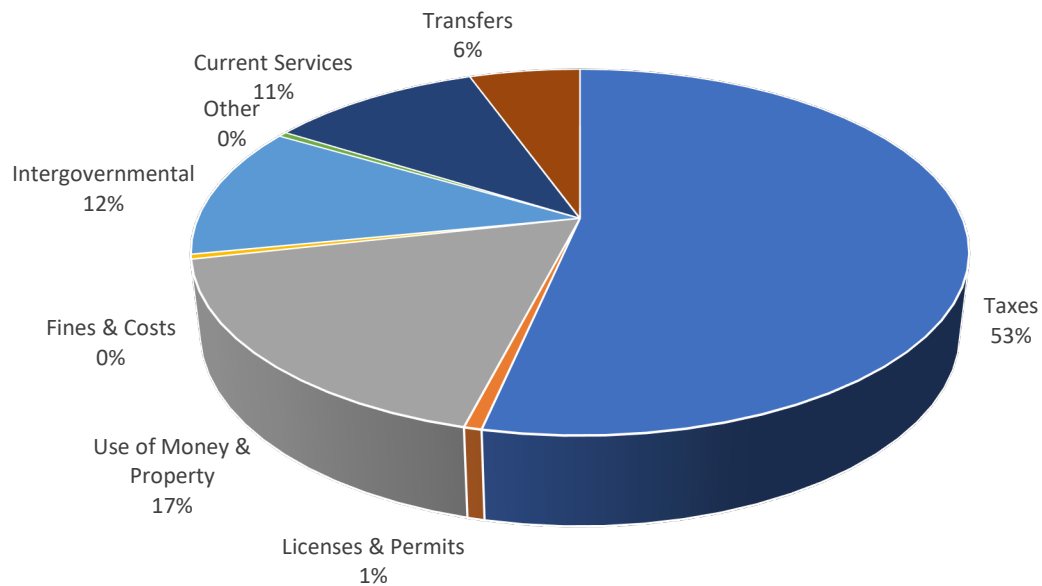
Revenue Overview

Introduction

The City of Galesburg’s budget is prepared on a fund accounting basis. 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. Like other local governments, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Revenue estimates for the current year are projected by examining trends developed over the past five years. Graphics are also utilized during the study of revenue to reveal significant trends, which may not otherwise be clearly evident. The majority of the revenue sources are projected by the Director of Finance and reviewed by the City Manager. The pie chart below summarizes total revenue by source including transfers for all funds with the exclusion of, the component unit, or the public library. Major revenues included in the local tax category are property taxes, food & beverage, and the 1.25% home rule tax. State taxes primarily include income tax, 1% sales tax, replacement tax and local use tax. Total revenue with transfer transactions for FY 2025, excluding the public library, is projected to increase by \$714,680 or 1% from the FY 2024 approved budget.

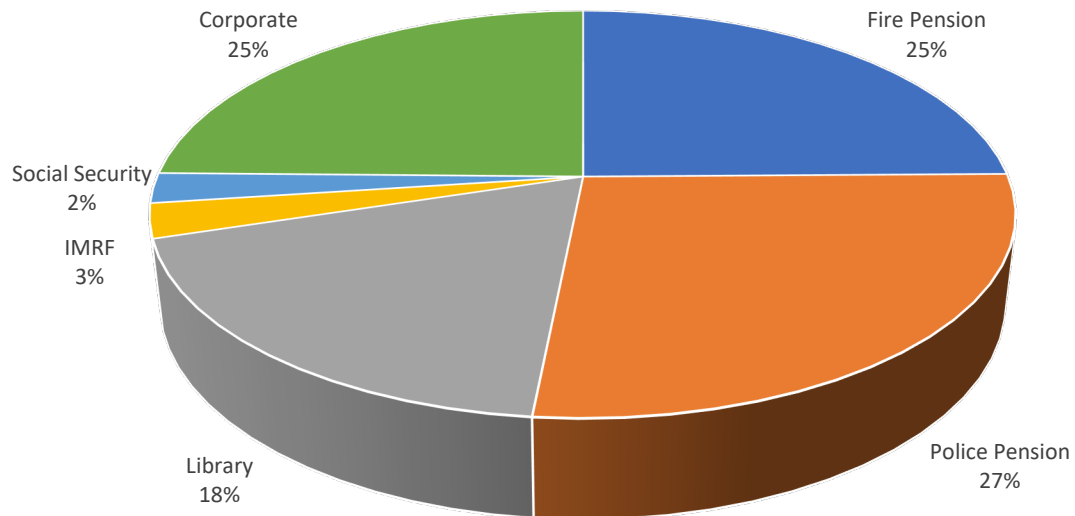
REVENUE BY SOURCE - ALL FUNDS EXCLUDING LIBRARY



Statement of Proposed Property Tax Revenue

Account Name	Fiscal Year 2024 Actual Extension	Fiscal Year 2025 Adopted Levy
General and Park & Rec Fund	\$2,660,682	\$2,583,419
Bond	0	0
IMRF	285,039	285,023
Social Security	250,123	250,112
Police Pension Fund	2,593,682	2,798,715
Fire Pension Fund	2,497,850	2,590,714
Totals	\$8,287,376	\$8,507,983
Actual and estimated tax rate	\$1.989	\$1.975
Library	\$1,895,023	\$1,945,431
Actual and estimated tax rate	\$0.455	\$0.458
Total All Funds	\$10,182,398	\$10,453,414
Percent of increase in total levy		2.66%
Actual and estimated tax rate	\$2.444	\$2.433

FY25 Adopted Property Tax Levy



Revenue Analysis

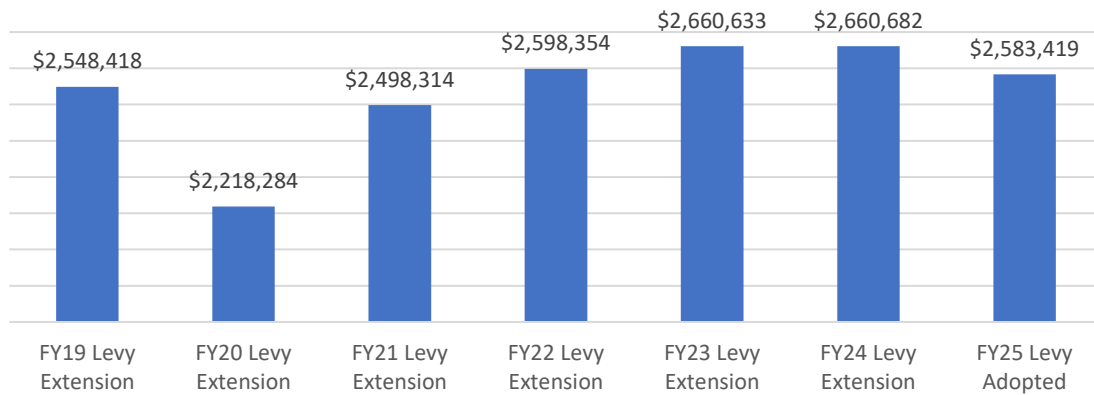
Property Tax: (General and Park & Recreation Operating Funds Only)

In fiscal year 2025, the property tax, excluding Special Service Area property tax, comprises of 26% of total General Fund revenues and 4% of the Park & Recreation Fund revenues. In FY 2024, the budgeted amount for property taxes comprised of 27% of total General Fund revenues and 5% of total revenues for the Park & Revenue Fund.

Budgeted property tax dollars, excluding the SSA 1 special levy, in support of FY 2025 General Fund operations will increase from FY 2024 in the amount of \$256,225 which is due to an increase in the property tax line items for the public safety pension funds. Budgeted property taxes for the Park & Recreation Fund will decrease from FY 2025 in the amount of \$35,475 which is due to a decrease in the property tax line items for corporate. The total dollar budgeted for FY 2025 property tax for the two funds, excluding the SSA 1 special levy, will increase in the amount of \$220,750 when compared to the FY 2024 budgeted amount making a total budget for the two funds of \$8,507,990.

When compared to the 2023 tax rate (for fiscal year 2024), the City’s Corporate levy property tax rate, which excludes the Library, social security and pension funds, is estimated to decrease to \$0.598 versus \$0.622 per \$100 of assessed valuation. The rate for tax year 2022 (for fiscal year 2023) was \$0.670. Administration has a self-imposed policy to limit the increase to the total property tax levy request of no more than 5% in a tax year, for all taxing bodies that are the responsibility of the City.

CORPORATE PROPERTY TAX LEVY LINE ITEMS



State Sales Tax: (General Operating and Park & Recreation Fund)

A one percent sales tax on retail sales is collected by the State of Illinois from retailers operating within the City and is returned to the City of Galesburg.

The City reviews the past five years of the sales tax trend and then modifies the projection of the budgeted fiscal year based on that trend while also evaluating the state of the national and local economy. In FY 2021, the federal American Rescue Plan was enacted which provided an economic impact due to stimulus money being disbursed and spent in the economy. In FY 2025, sales tax revenue is projected to increase by approximately 9% or \$630,360 when compared to the budgeted FY 2024 revenue projection. The projected increase is based the anticipation that the sales trend will continue to occur as it has for the past few years.

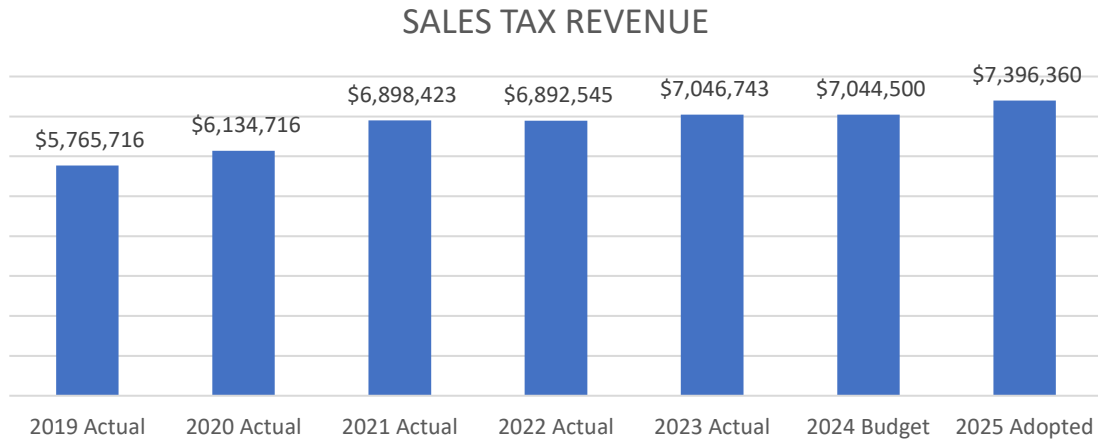
On December 19, 2022, the City Council approved a one-quarter of one percent increase to the home rule tax that is designated to be used for community improvement and infrastructure projects. On July 1, 2011, a one percent sales tax for education approved by voters in Knox County was implemented. Proceeds from the tax is distributed to school districts based on their enrollment. Groceries, automobiles, farm equipment, fertilizer and medical drugs are exempt from the sales tax. Also, in 2014, the County voters approved a one-quarter of one percent public safety tax.

The table below displays the current sales tax rate for purchases made within city limits:

Unit	Rate
Illinois	5.00%
Municipality	1.25%
County	0.25%
Local	1.00%
County – Public Safety	0.50%
County - Education	1.00%
*Total	9.00%

**North Seminary Street Business District – total sales tax 10.00%*

The chart below displays the combined sales tax revenue received for the General Fund and the Park and Recreation Fund.



Local Sales Tax: (General Operating, Economic Development Fund and Park & Recreation Fund)

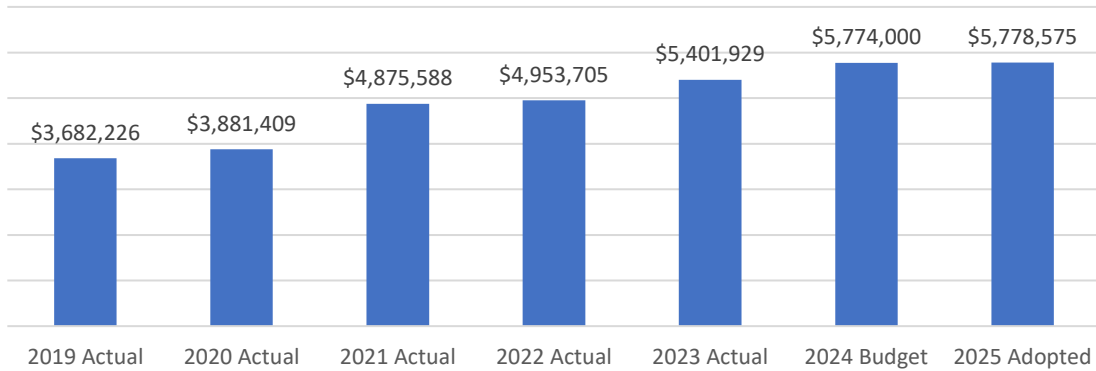
One of the City’s local sales taxes is collected by the State of Illinois and remitted to the City. On January 1, 2004, the home rule sales tax was increased from 0.75% to 1%. The City distributes 0.75% of the home rule sales tax for the General Fund and Park & Recreation Fund operations and 0.25% of the home rule tax is deposited in the Economic Development Fund for the purpose of having funds available for economic development projects.

On December 19, 2022, the City Council approved an additional 0.25% to the home rule sales tax rate. This additional home rule sales tax is designated to be used for community improvements and infrastructure.

The City reviews the past five years of the local sales tax trend and then modifies the projection of the budgeted fiscal year based on that trend and the analysis of the state of the national and local economy. The local sales tax revenue is projected to remain flat when compared to the FY 2024 budget projection.

The chart below displays the local sales tax revenue received for the General Fund, the Economic Development Fund, the Community Improvements and Infrastructure Fund, and the Park and Recreation Fund.

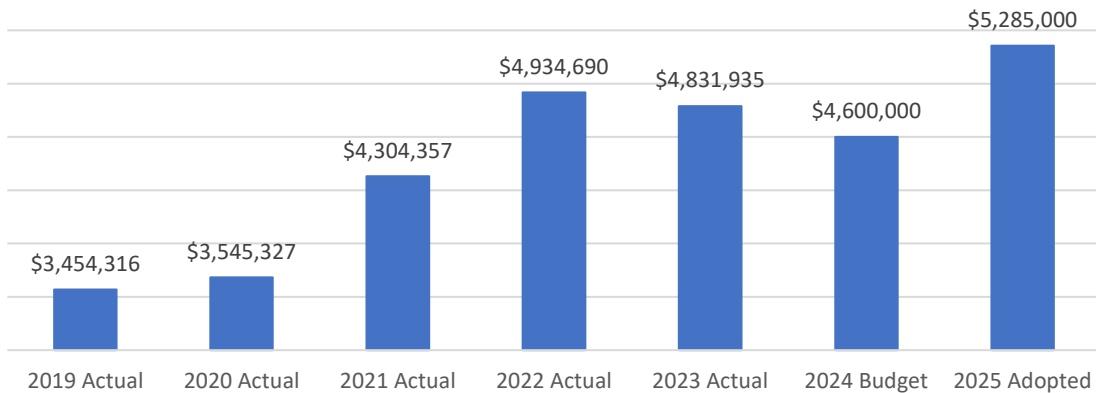
LOCAL SALES TAX REVENUE



State Income Tax (General Operating and Park & Recreation Fund)

Effective July 1, 2017, the personal income tax rate was adjusted to 4.95%. The formula, which distributes funds to all municipalities, considers population as a major factor. In FY 2024, this revenue is projected to increase when compared to the FY 2023 budgeted amount. The state income tax projection is based on a review of the five-year trend and an analysis and review of the State employment and economy.

STATE INCOME TAX REVENUE

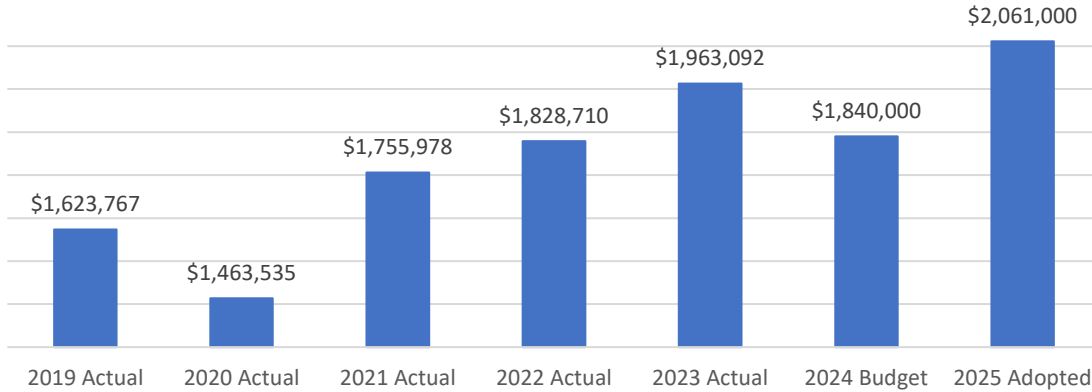


Food & Liquor Tax (General Operating and Park & Recreation Fund)

In 2007, the City Council approved a 2% food & liquor tax which became effective April 1, 2007. This tax applies to the retail purchase of food prepared for immediate consumption and, also to liquor sold for immediate consumption as well as off premise consumption.

As a local tax, the collections are remitted directly to the City by the end of the month for any sales made in the previous month. In review of the trend for the food & liquor tax, the revenue has remained relatively consistent, in good times and bad, since the tax was implemented. For FY 2025, the food & liquor tax budgeted amount will increase by \$221,000 or 12% when compared to FY 2024 budget amount.

FOOD & LIQUOR TAX REVENUE



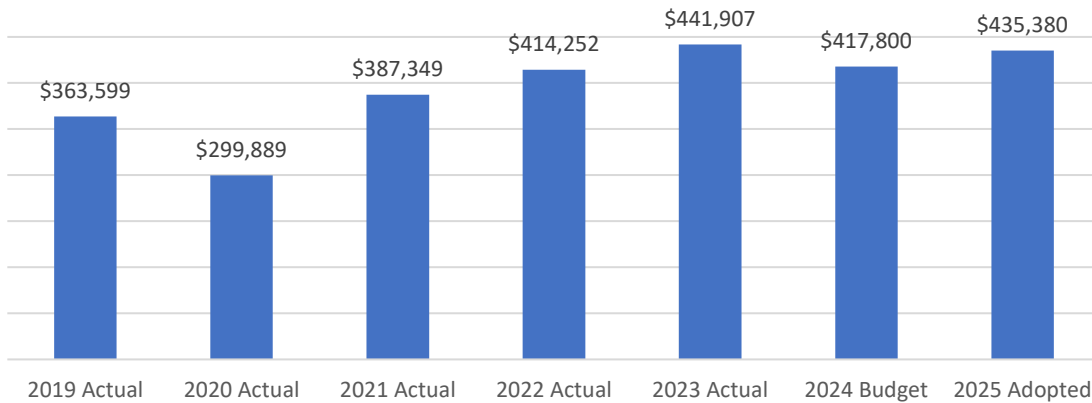
Licenses & Permits (General Operating Fund)

The City of Galesburg issues various licenses and permits. Revenue generated from these licenses is recorded within the General Fund with more than half of the City’s licenses & permits revenue anticipated to be generated from liquor licenses.

The specific license revenues generated from all licenses and permits can be found in the “General Revenues” report. FY 2020 saw a reduction in various licenses due to the City waiving some licenses during the COVID-19 pandemic. For FY 2025, licenses and permits category is projected to increase by \$17,580 or 4.2% when compared to the FY 2024 budgeted amount.

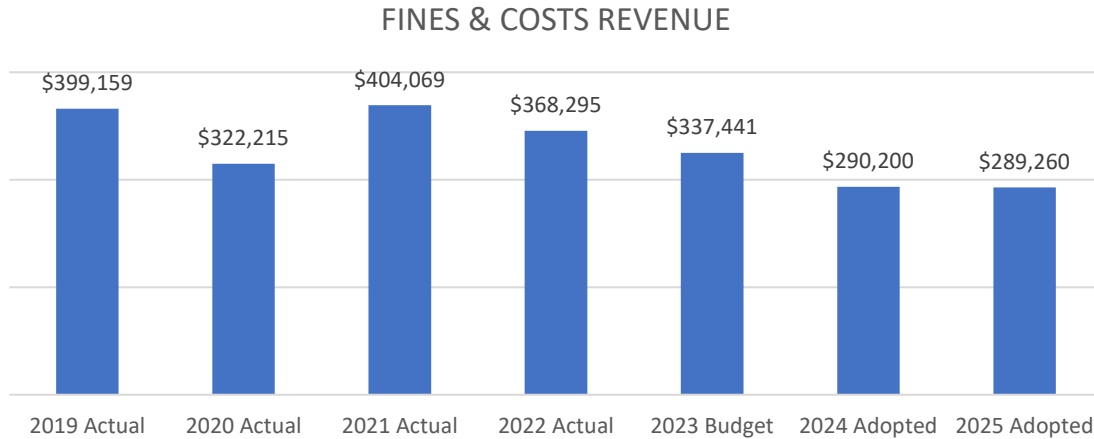
This revenue category typically has a consistent pattern from year to year. For FY 2025, all licenses and permit fees were evaluated by the administration. Revenues are directly tied to businesses established in the City. Licenses and permits revenues are 1.4% of total General Fund revenue.

LICENSES & PERMITS REVENUE



Fines & Costs Revenue (General Operating Fund)

The majority of the City’s fines and costs revenue is generated from police fines and violations and vehicle impoundment fees. All fines and costs revenue can be found on the City’s “General Revenues” report. This revenue does not have a consistent pattern from year to year. The projected revenue for FY 2025 for fines and costs revenue will remain flat. Revenues are directly tied to tickets issued for violation of City ordinances. The fines and costs category revenue accounts for 1% of total General Fund revenue.



Use of Money & Property (General Operating Fund)

The majority of the revenue for this category, for the General Fund, will be generated from interest income, franchise fees and telecommunication infrastructure fees.

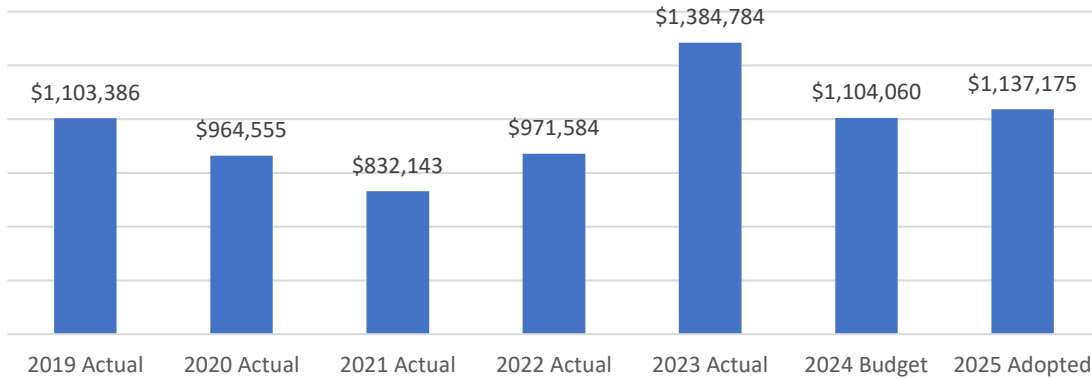
With the recent increases to interest rates by the Federal Reserve Board, the City is budgeting an increase of \$82,325 to the interest income revenue when compared to the FY 2024 budgeted amount.

In December 2011, the City Council approved a telecommunication infrastructure fee rate change from 2% to 5% which took effect on July 1, 2012. The total telecommunication infrastructure fee received by the State is estimated to increase by \$36,300 or 14.5% when compared to FY 2024.

The franchise fee is anticipated to decrease when compared to FY 2024 based on the current trend of this revenue source. During recent years, this funding source has seen a steady decline.

All use of money and property revenue can be found on the City’s “General Revenues” report. The revenue trend for this revenue category depends highly on the local, as well as the national, economic activities and trends. The use of money and property revenue is 3.6% of total General Fund revenue.

USE OF MONEY & PROPERTY REVENUE

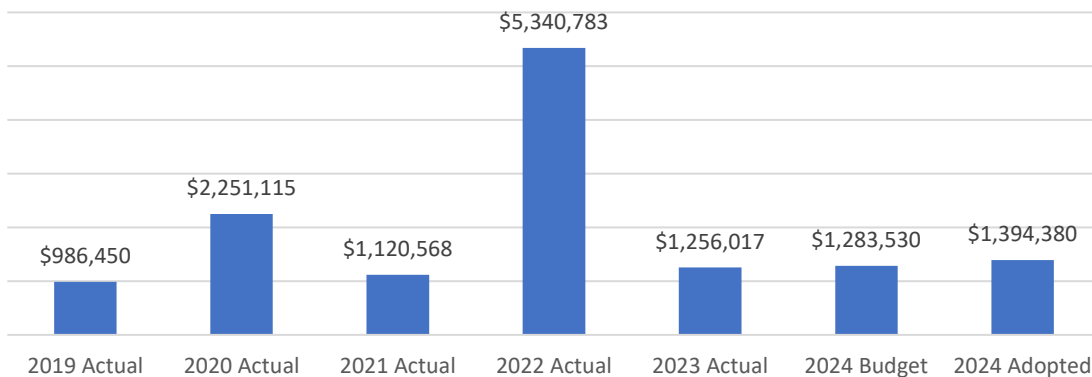


Intergovernmental Revenue (General Operating Fund)

Various programs established or passed through the City of Galesburg is in cooperation with other federal, state and local agencies. Some programs include maintenance of state highways, city-county cooperative efforts in maintaining the 911 communications center and, also agreements with the local school district in regards to the crossing guards and police liaison programs. All intergovernmental revenues can be found on the City’s “General Revenues” report.

The revenue trend for this revenue category depends highly on cooperative efforts between the City and other federal, state and local agencies. In the recent years, the trend for this category has been somewhat consistent. In 2020, the City received \$1.3 million in COVID-19 expenses from the federal government. The intergovernmental revenue is 4.4% of total General Fund revenue.

INTERGOVERNMENTAL REVENUE

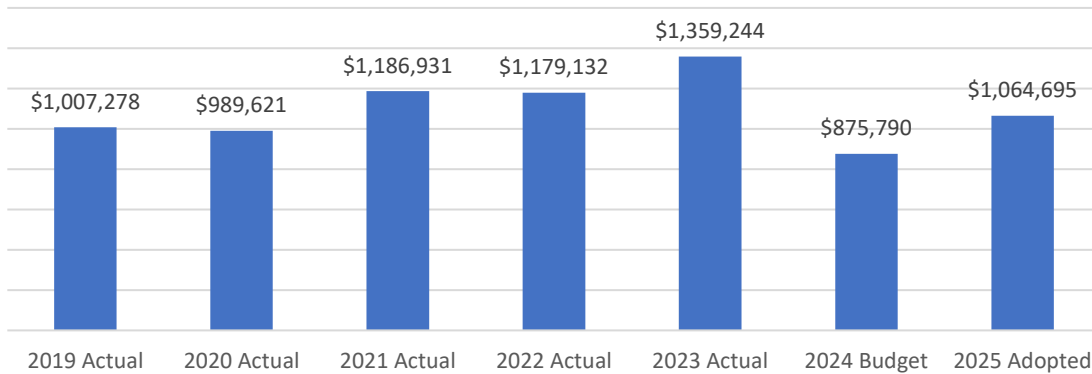


Charges for Current Services (General Operating Fund)

Revenue is generated for the City’s General Fund through various services provided by the departments such as the issuance of various property permits, accounting services

and administrative fees charged to the enterprise funds. All charges for current service revenues can be found on the City’s “General Revenues” report. The revenue trend for this revenue category depends on the state of the local economy and the needs of the residents. In FY 2025, the category is budgeted to increase by \$188,905 or 21.6% when compared to FY 2024 due to an increase in administrative fees charged to other funds. Charges for current services revenue is 3.4% of total General Fund revenue.

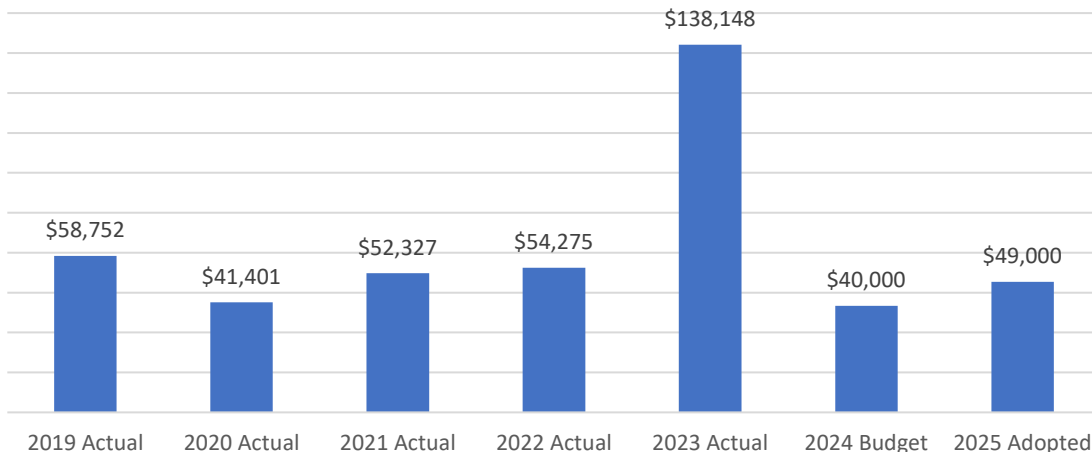
CHARGES FOR CURRENT SERVICES REVENUE



Other Revenue (General Operating Fund)

The other revenue category for the General Fund has minimal accounts established in the category and consists of the sale of property, donations and miscellaneous services. In FY 2018, the increase of revenue is attributed to the sale, in the amount of \$31,703, of police department dispensable guns. All other revenues, for FY 2025, can be found on the City’s “General Revenues” report. Unplanned revenue sources are not budgeted, and adjustments are made during the fiscal year to account for any revenues received throughout the year. The other revenue source is 0.16% of total General Fund revenue.

OTHER REVENUE



Park & Recreation Fund

In FY 2015, the City Council approved the creation of the Park & Recreation Fund. The fund was established to provide a more efficient operation and utilization of employees and equipment to manage and operate the recreation facilities and programs. The revenue source for the fund is a portion of shared tax revenue and the revenue generated by the recreation facilities and programs.

In FY 2025, various tax revenue will generate approximately 73% of the fund’s revenue source. The City’s recreational programs, facilities and other miscellaneous revenue is expected to generate the remaining 27% of revenue. In total, for FY 2025, \$5.98 million of revenue is expected to be generated for the fund which represents an increase of \$554,500 or 10% when compared to the FY 2024 budgeted amount for the Park and Recreation Fund. The majority of this increase stems from the anticipated increase in shared taxes that will be provided to the Park and Recreation Fund.

The breakdown of recreation facility and program revenues is as follows:

Facility	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Bunker Links golf course	\$595,406	\$647,278	\$762,753	\$694,450	\$812,400
Campground	110,917	127,932	122,084	132,500	132,500
Lake Storey beach	18,143	18,017	26,376	22,200	27,200
Hawthorne pool and gym	16,288	14,469	20,157	25,000	39,500
Lakeside pool	44,113	113,438	173,631	132,400	142,600
Lakeside recreation facility	20,175	26,307	33,395	25,130	31,130
Pavilion	8,250	24,297	47,961	40,000	50,100
Park shelters	6,771	86	6,424	12,500	10,000
Recreation program	44,988	91,609	118,458	97,800	159,460
Total recreation facilities & programs	\$865,051	\$1,063,433	\$1,311,239	\$1,181,980	\$1,404,890

The 2025 budgeted revenue reflects an overall increase of \$222,910 or 18.8% for the recreation facilities listed above when compared to FY 2024. The Director of Parks and Recreation manages the fund and reports to the City Manager.

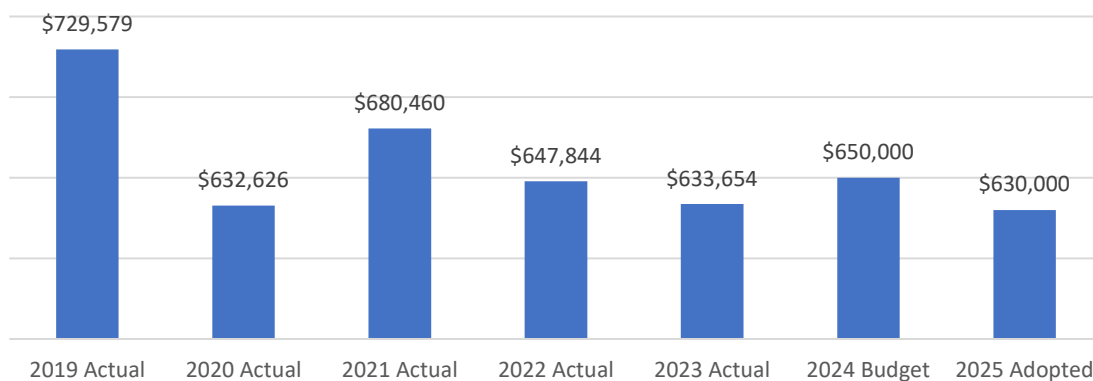
City Gas Tax Fund

In FY 2009, the City was awarded assistance from federal and state agencies for the engineering and building of the grade separations for the West Main overpass, the North Seminary Street overpass and the East Main Street underpass. These significant projects help with traffic flow in the community and assist the Burlington Northern Santa Fe railway operations in allowing more rail traffic to go in and out of its County Highway 10 hub.

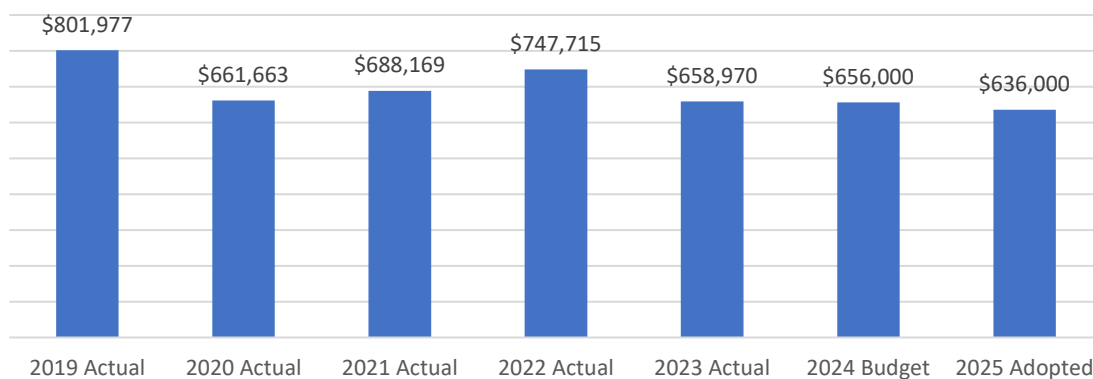
In FY 2011, the gas tax rate increased from two and one-half (2.5) cents to four (4) cents to assist in the maintenance of streets within the community. In FY 2015, the City Council approved an increase from four (4) cents to four and one-half (4.5) cents.

In FY 2025, \$630,000 is budgeted in city gas tax revenue which represents a decrease of \$20,000 or 3% when compared to the amount budgeted in FY 2024. All other City Tax revenues can be found on the “City Gas Tax Revenues” report. The local city gas tax trend is typically consistent and is based on local economic conditions. In total, \$636,000 is budgeted in the City Gas tax fund in FY 2025 which represents 1% of budgeted revenues for the City of Galesburg.

LOCAL CITY GAS TAX REVENUE



TOTAL CITY GAS TAX FUND REVENUE



Water Fund

The majority of the Water Fund’s revenue budget is budgeted in user fees and facility fees. All other Water Fund revenues can be found on the City’s “Water Revenues” report. The water rates established for FY 2025, will increase approximately 3.5% when compared to FY 2024.

User	FY2025 Per Unit
Inside corporation user	\$2.8700
Pipeline customer	\$3.1570 or 110% of inside rate
Outside corporate limits	\$5.7400 or 200% of inside rate
Non-profit corporations outside corporate limits	\$1.9516 or 68% of inside rate

The monthly water facility fees to assist in covering fixed costs for the Water Fund for FY 2025 is as follows:

User Type	< 1” meter	1” < 2” meter	2” < 4” meter	4” < 6” meter	6” and over meter
Inside corporation	\$18.24	\$37.93	\$75.85	\$189.74	\$474.39
Pipeline customer	18.24	37.93	75.85	189.74	474.39
Outside corporate limits	36.52	75.86	151.70	379.48	948.78
Non-profit corporations outside corporate limits	36.52	75.86	151.70	379.48	948.78

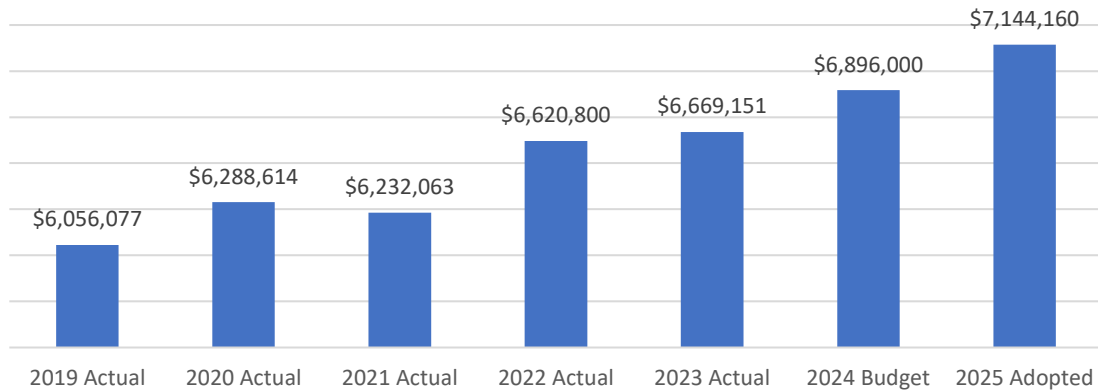
In FY 2014, to attempt to deter overdue payments, the delinquent fee increased from \$50 to \$55 for any payment of water services not made prior to the final due date of the utility bill. To keep utility deposits correlated with monthly utility rates, City Council approved an ordinance in November 2017 which directs the deposit to be equal to three months of the current minimum monthly bill for water, sewer and refuse, rounded up to the nearest five dollars. Based on the calculation, the FY 2025 deposit will be \$160.

In December 2010, the City Council approved a water ordinance requiring all applications for water service to be signed by an individual with the right to occupy the premises. There are many benefits of adding this requirement including the possible reduction in bad debt expense, possible reduction in recording of liens or use of the credit bureau and an attempt to require all users to pay for services which reduce the costs paid by those customers who pay their bills on a regular basis.

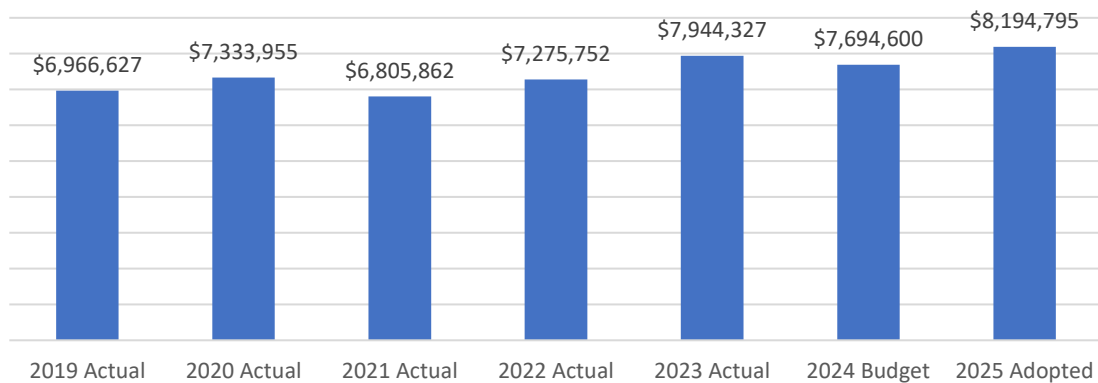
For FY 2025, total revenue for the water fund is projected at \$8,194,795. Typically, water usage revenues will annually increase to assist in the payment of the \$10 million of general obligation

bonds sold in FY 2007, and refinanced in FY 2015, and the \$10 million of water revenue bonds sold in FY 2008 and refinanced in FY 2017. During the budget process, a twenty-year cash flow statement is updated to assist in the determination of cash requirement needs by estimating future water revenues, expenditures, and capital needs of the Water Fund. Total Water Fund revenues account for 11.7% of the FY 2025 budgeted revenues.

SALE OF WATER REVENUE



TOTAL WATER FUND REVENUE



The following table provides the five-year history of water rate fees charged to the various customers:

Description	2021	2022	2023	2024	2025
Inside corporation	\$2.50	\$2.59	\$2.68	\$2.77	\$2.87
Pipeline customer	2.75	2.849	2.948	3.047	3.157
Outside corporate limits	5.00	5.18	5.36	5.54	5.74
Non-profit corporations outside corporate limits	1.70	1.7612	1.8224	1.8836	1.9516

The following table provides the five-year history of the monthly facility fees charged to the various customers:

Description	Meter Size	2021	2022	2023	2024	2025
Inside corporation and pipeline	< 1"	\$15.91	\$16.47	\$17.04	\$17.64	\$18.26
Inside corporation and pipeline	1" < 2"	33.05	34.21	35.40	36.64	37.93
Inside corporation and pipeline	2" < 4"	66.10	68.41	70.81	73.29	75.85
Inside corporation and pipeline	4" < 6"	165.35	171.14	177.13	183.33	189.74
Inside corporation and pipeline	6" >	413.40	427.87	442.85	458.34	474.39
Outside corporate limits	< 1"	31.82	32.94	34.08	35.28	36.52
Outside corporate limits	1" < 2"	66.10	68.42	70.80	73.28	75.86
Outside corporate limits	2" < 4"	132.20	136.82	141.62	146.58	151.70
Outside corporate limits	4" < 6"	330.70	342.28	354.26	366.66	379.48
Outside corporate limits	6" >	826.80	855.74	885.70	916.68	948.78

TOTAL REVENUES BY FUND - FISCAL YEARS 2022 - 2025

Fund	Fund Name	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001	General	36,056,085	31,588,290	29,991,225	31,355,075
011	Motor Fuel Tax	1,993,487	1,381,742	1,220,000	1,225,000
012	Community Improvements/Infrast	-	485,059	1,361,000	1,178,965
013	Grants	2,107,794	4,972,624	6,197,270	3,447,280
014	City Gas Tax	747,715	658,970	656,000	636,000
015	Federal Special Enforcement	35,508	58,181	-	-
016	Special Enforcement	17,504	52,082	20,000	20,000
017	911 Communications	118,317	90,129	138,890	136,370
018	Storm Water Utility	886,634	813,145	758,100	841,175
019	Parks & Recreation	5,544,818	5,866,076	5,425,910	5,980,410
020	Airport Operations	304,117	424,862	308,935	365,410
021	Foreign Fire	66,990	81,422	48,000	62,000
023	Property Redevelopment	628,104	1,415,915	711,500	894,000
024	Economic Development	1,311,793	1,410,079	1,246,375	1,372,100
025	CDBG Repayment	21,798	33,040	27,320	22,220
026	UDAG Repayment	50,198	87,230	47,620	16,430
030	Public Transportation Services	2,255,591	2,777,085	2,736,985	2,804,615
032	Public Transportation Projects	502,074	21,081	40,000	10,000
043	2016 GO Bond Debt Service	640,256	642,927	645,515	652,315
044	2023 GO Bond Debt	-	146	713,135	718,050
046	2011C Business Park Bonds	330,086	324,906	-	-
047	Business Dstrct 2013A GO Bonds	63,168	349,207	118,980	120,480
048	TIF 3 Regency Cap Proj	73,748	291,860	-	-
049	TIF IV	1,330,140	434,328	375,930	357,745
050	TIF V	9,924	13,007	9,680	8,840
051	Players Fields Capital Imp	4,115	4,264	4,600	4,600
052	2023 GO Bond Capital Expense	-	5,648,815	100,000	191,430
053	Building Repair & Maintenance	239,038	208,662	330,000	171,300
054	Planning Fund	6,327,146	2,890,322	50,000	154,770
055	TIF VI	-	-	-	40,730
056	TIF East Main	429,808	-	-	-
057	Computer Replacement	528,691	145,404	260,405	353,610
058	Vehicle Replacement	1,423,691	2,709,994	353,600	708,155
059	Utility Tax Capital Projects	1,754,256	1,618,812	1,564,200	1,700,435
060	Seminary St Business District	44,361	44,107	30,100	50,705
061	Water Operations	7,275,752	7,944,327	7,694,600	8,194,795
067	Refuse	2,915,013	3,131,284	3,262,165	3,352,035
078	Risk Management	1,283,951	1,388,136	1,191,725	1,308,275
085	OPEB Trust	936,858	1,434,747	1,241,455	1,146,750
088	Linwood Cemetery Trust	(9,662)	7,941	3,000	1,950
089	East Linwood Cemetery Trust	(42,271)	66,001	29,500	24,380
900	Public Library	1,778,718	1,891,514	1,995,695	2,101,430
905	Library Working Cash	1,604	41,513	2,330	-
915	Library Long Term Capital	10,023,943	9,483,273	1,672,325	-
918	Capital Improvement/Developmnt	267	174,321	-	-
	Grand Total	90,011,124	93,106,833	72,584,070	71,729,830

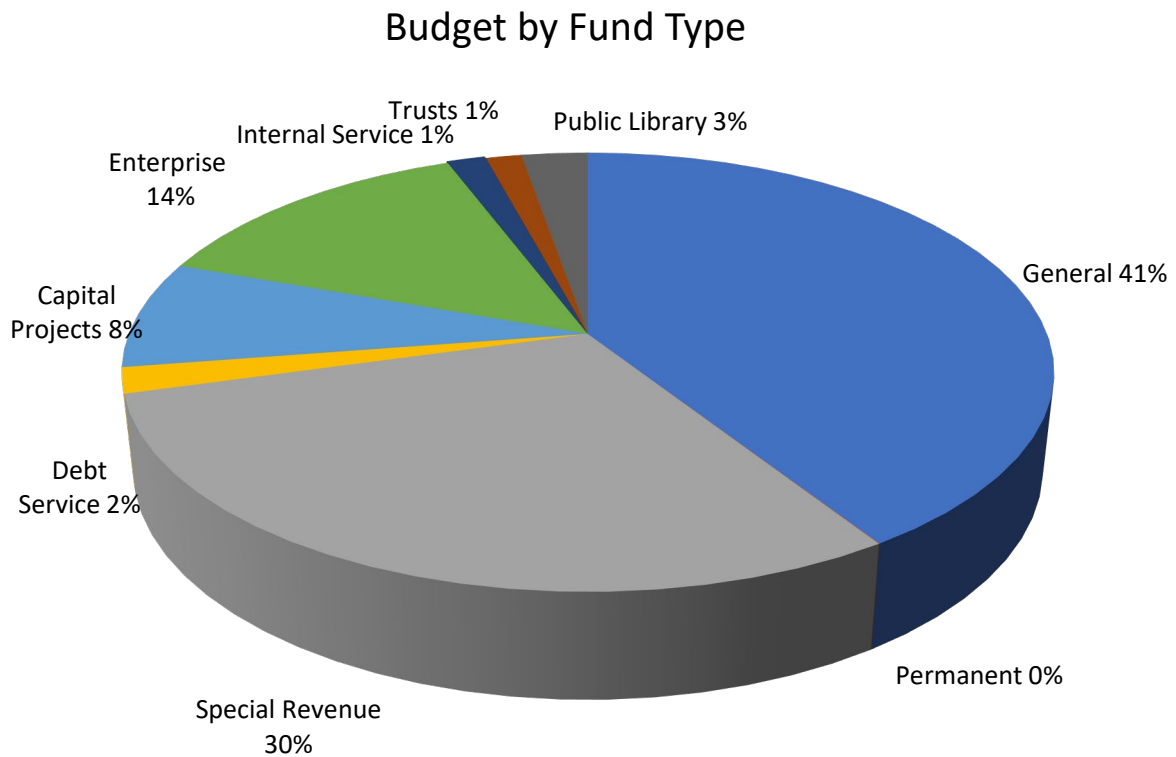
Expenditure Overview

Introduction

As mentioned in the Revenue Overview, the budget is prepared on a fund accounting basis. 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. Like other local governments, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The funds with the largest expenditures are the General Fund, Grants Fund, 2023 GO Bond Capital Expense Fund, Park & Recreation Fund, Water Fund and the Refuse Fund. For FY 2025, including interfund transfers, the City is projecting a total of \$32.21 million in expenditures for the General Fund, \$7.39 million for the Water Fund, \$7.10 million for the Park & Recreation Fund, \$3.45 million for the Grants Fund, \$3.42 million for the Refuse Fund, and \$2.57 million for the 2023 GO Bond Capital Expense Fund. The General Fund, Park and Recreation Fund, and the Water Fund account for the majority of the City's costs of personnel and day to day operations.

A chart illustrating the expenditure by type of fund is provided below.



Total Expenditures by Category – All Funds Excluding Library

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Approved	% of Prior Year Budget
Personnel Services	\$33,303,314	\$32,848,114	\$35,363,730	\$37,177,185	105%
Contractual Services	14,172,596	14,123,429	14,453,935	17,419,840	121%
Commodities	3,377,828	3,574,362	4,285,400	4,675,710	109%
Capital Outlay	3,250,881	5,936,531	17,189,630	6,458,795	38%
Other/Transfers	16,988,171	16,862,411	10,348,470	10,884,100	105%
Grand Total	\$71,092,790	\$73,344,847	\$81,641,165	\$76,615,630	94%

Costs associated with personnel, including salaries, wages, employee benefits and personnel expense account for 43% of the FY 2024 budget and 49% of the FY 2025 budget. The majority of the City’s personnel are covered by union contracts which drive the budgeting process related to compensation increases, as well as fringe benefits. The organizations include American Federation of State, County and Municipal Employees (AFSCME), three-year contract expiring 2026; the International Association of Firefighters (IAFF), three-year contract expired 2023; and Public Safety Employees’ Organization (PSEO), three-year contract expiring 2026. At the time of writing this document, the negotiation process for IAFF was currently in progress.

Some of the highlights which were in the 2024-2026 union contracts are as follows:

1. Wages. In each calendar year 2024 through 2026, the AFSCME contract allows for an annual 4.0% increase. The PSEO contract restructured the pay scale in 2024 and allows for an annual 4.0% increase in 2025 and 2026.
2. Group Medical Coverage. City employees are covered under a group health care program. Plan options, each of which provide certain basic benefits and comprehensive major medical benefits to age sixty-five, are available to permanent full-time employees and their dependents.

The City has three separate pension programs for full-time employees, the single-employer police and fire pension plans and the Illinois Municipal Retirement Pension Plan which is a multi-employer plan for local government employees.

The contractual category represents the fixed costs of operations of the City and includes electricity, sewer, communications, printing and advertising, and maintenance or improvements to buildings or equipment. Also included in this category are professional services which cover costs such as legal services and audit fees. The City has attempted to reduce expenses such as

electricity costs for facilities and structures and fuel costs for City vehicles. In August 2024, the City Council approved a 36-month electricity supply and transmission agreement with Direct Energy as the electricity supplier for City electric accounts at a rate of .07630/kWh, effective through September 2027. The prior agreement was with Constellation for a rate of .07126/kWh, effective through September 2024. The City will continue to research both areas of electricity and fuel resources and will investigate possible cost saving solutions which will assist in budgetary items for future years. As with the nature of contractual services, discretionary items in this area are minimal.

Commodities are materials or consumable goods the City needs to provide services. Items included in commodities are vehicle supplies and fuel, office supplies, equipment and tools less than \$25,000, chemicals, clothing and special event supplies.

One category of capital outlay expenditures is assets the City purchases or constructs that cost \$25,000 or more that usually have useful life of five years or more such as vehicles, machinery, furniture, equipment, works of art or historical artifacts. The other category of capital outlay expenditures includes assets such as building, land improvements, infrastructure and intangible assets that the City purchases or constructs that cost \$50,000 or more. Although there is no capital budgeted in capital expenditures in FY 2025 in the General Fund budget, most capital purchases are budgeted in Special Revenue funds, Capital Improvement funds and Enterprise funds.

The other/transfer expenditure category typically includes the contributions to the three replacement programs, transfers to other funds, debt service payments and tax rebate programs. Some divisions may not include contributions to replacement programs.

General Fund Expenditure Overview

General Fund Expenditure Summary

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Approved	% of Prior Year Budget
Personnel Services	\$25,160,964	\$23,717,818	\$25,173,355	\$26,627,970	106%
Contractual Services	2,325,937	2,504,131	3,489,770	3,527,970	101%
Commodities	816,676	694,810	843,745	1,018,450	121%
Capital Outlay	7,378	0	0	0	0%
Other/Transfers	8,414,003	5,253,787	1,170,915	1,032,930	88%
Grand Total	\$36,724,958	\$32,170,546	\$30,677,785	\$32,207,320	105%

Details for each individual division in the General Fund may be found in the General Expenditure section of the document. Departments included in the General Fund are Administration, Finance, Public Works, Community Development, Police and Fire. The departmental budgets serve as a framework in which the managers operate.

The City is projecting a \$1,529,535 or 5% increase when compared to the FY 2024 General Fund expenditure budget for a total of \$32.2 million. Costs associated with the City's employees make up 83% of the General Fund FY 2025 budget with the average for this category for the FY 2022 through FY 2025 being 76%. The majority of the City's employees are covered by union contracts, and as such, guaranteed wage increases for cost of living adjustments (COLA), step and/or merit, are dictated by those contracts. As mentioned earlier, the City offers medical and prescription benefits under a group medical coverage managed by Blue Cross Blue Shield of Illinois to its employees and, also, optionally to retired employees. In FY 2025, health insurance premiums for the current employees in the divisions of the General Fund are budgeted at \$2,636,030 or an increase of \$209,990 or 8.6% when compared to FY 2024. Retiree health insurance premiums for the divisions in the General Fund are budgeted at \$483,170 or an increase of \$11,180 or 2.3% when compared to FY 2024.

In FY 2025, personnel services, in total, increased \$1.45 million or 5.7% when compared to fiscal year 2024. Salaries budgeted for regular employees increased \$795 thousand or 5.8% when compared to fiscal year 2024. Public safety pension contributions increased \$416 thousand or 6.9% and IMRF pension contributions for the other local government employees decreased \$122,155 or 18.5%. Finally, in FY 2025, the OPEB contribution to be transferred to the trust fund is budgeted at \$125,655, while in fiscal year 2024, \$123,350 was budgeted for OPEB contributions.

Contractual services have been budgeted to increase by \$38,200 or 1% when compared to the FY 2024 approved budget amount. External attorney services increased in the amount of \$160,130 and the maintenance of computer equipment increased by \$136,970. At the same time, maintenance of building and improvements have decreased by \$335,040. The contingency account decreased slightly from FY 2024, with \$313,690 budgeted for the fiscal year.

Commodities are budgeted to increase by \$174,705 or 21% when compared to FY 2024. The majority of this increase is represented in minor tools and apparatus with a \$69,085 increase, materials to maintain equipment with a \$66,900 increase, and motor vehicle supplies and gasoline expenses combined with an increase of \$149,020.

No expenditures are budgeted in the capital outlay category for the General Fund in FY 2025. Administration is recommending that minimal capital be purchased by the General Fund due to the constraints and stagnation in some of the revenue sources.

The "other" category decreased \$137,985 or 12%. The majority of this decrease is represented in the contribution to others line items. The contribution to others line items, when combined, decreased by \$190,825 when compared to FY 2024. Administration and Council are aware that

the scheduled replacement program contributions are not always fully budgeted and credited to the replacement programs. If the replacement programs will not be fully funded in the future, the programs will need to be revised to correlate with the contributions being deposited to the funds.

TOTAL EXPENDITURES BY FUND - FISCAL YEARS 2022 - 2025

Fund	Fund Name	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001	General	36,724,958	32,170,545	30,677,785	32,207,320
011	Motor Fuel Tax	3,050,936	1,330,982	1,640,000	1,870,750
012	Community Improvements/Infrast	-	146	1,600,635	1,848,250
013	Grants	2,081,531	5,022,561	6,197,270	3,447,280
014	City Gas Tax	1,605,344	1,022,810	540,160	652,990
015	Federal Special Enforcement	35,508	58,041	-	-
016	Special Enforcement	17,215	12,720	33,305	58,035
017	911 Communications	118,317	90,129	138,890	136,370
018	Storm Water Utility	705,415	921,655	1,136,385	1,036,615
019	Parks & Recreation	5,408,539	5,296,469	6,337,705	7,104,180
020	Airport Operations	306,805	329,938	308,935	365,410
021	Foreign Fire	50,854	43,725	44,225	54,225
023	Property Redevelopment	816,418	1,430,205	857,085	1,201,885
024	Economic Development	1,124,674	1,687,423	1,339,815	1,963,995
026	UDAG Repayment	279,280	233,240	1,035,845	884,130
030	Public Transportation Services	2,296,530	2,415,279	2,736,985	2,804,615
032	Public Transportation Projects	10,844	468,679	-	10,000
043	2016 GO Bond Debt Service	640,256	642,927	645,515	652,315
044	2023 GO Bond Debt	-	146	713,135	718,050
046	2011C Business Park Bonds	331,036	324,906	-	-
047	Business Dstrct 2013A GO Bonds	106,286	116,576	118,980	120,480
049	TIF IV	1,052,452	529,188	587,390	617,700
051	Players Fields Capital Imp	3,547	2,990	4,600	4,600
052	2023 GO Bond Capital Expense	-	666,952	4,755,000	2,572,045
053	Building Repair & Maintenance	206,639	138,051	388,800	92,620
054	Planning Fund	752,528	3,956,757	3,715,000	255,650
056	TIF East Main	1,015,463	-	-	-
057	Computer Replacement	234,120	512,088	299,100	335,100
058	Vehicle Replacement	381,455	1,416,167	808,950	613,000
059	Utility Tax Capital Projects	827,384	1,398,594	2,365,930	1,707,405
060	Seminary St Business District	46,071	40,010	30,100	43,970
061	Water Operations	5,602,721	6,323,990	6,953,360	7,394,115
067	Refuse	2,821,963	2,867,188	3,238,605	3,419,770
078	Risk Management	1,327,852	868,799	1,128,720	1,257,585
085	OPEB Trust	1,092,829	982,838	1,241,455	1,146,725
088	Linwood Cemetery Trust	2,332	2,936	3,000	1,950
089	East Linwood Cemetery Trust	14,689	19,198	18,500	16,500
900	Public Library	1,642,088	1,922,231	1,995,695	2,143,850
905	Library Working Cash	-	40,954	-	-
915	Library Long Term Capital	9,252,626	11,306,373	1,672,325	-
Grand Total		81,987,504	86,614,406	85,309,185	78,759,480

Debt Position Summary

Introduction

From time to time, the City may use the issuance of long-term debt to further the City's capital improvement program. Long-term debt is only used for capital projects that cannot be financed from current revenue sources. The City accounts for the repayment of long-term debt in the debt service funds which include: 2013A Business District Bond Fund, 2016 General Obligation Bonds and the 2023 General Obligation Bonds. The City also accounts for two bonds including the 2015 General Obligation Refunding Bonds (for the 2007 GO Bonds), and the 2017 General Obligation Refunding bonds (for the 2008 Revenue Bonds) and a loan from the Illinois Environmental Protection Agency in the Water Fund.

For fiscal year 2025, the City's current debt principal and interest payments are as follows:

Description	Fund	Note/True Interest Cost	Call On or After	Principal	Interest	Total
GO Bond Series 2013A	2013A Seminary Street Business District (47)	Seminary Street Business District bonds/4.01%	12/30/23	\$85,000	\$34,480	\$119,480
GO Refunding Bonds Series 2015	Water (61)	Refund Series 2007/2.75%	12/30/23	490,000	134,962	624,962
GO Bond Series 2016	2016 GO Bonds (43)	Various capital projects/2.98%	12/30/24	460,000	191,513	651,513
GO Refunding Series 2017	Water (61)	Refund 2008 revenue bonds/3.32%	06/01/27	500,000	213,356	713,356
Go Bond Series 2023	GO 2023 Bonds (44)	Community Center/3.21%	N/A	485,000	232,250	717,250
2009 IL Environmental Protection Agency (IEPA)	Water (61)	Oquawka project/0%	N/A	41,406	0	41,406
TOTAL				\$2,061,406	\$806,561	\$2,867,967

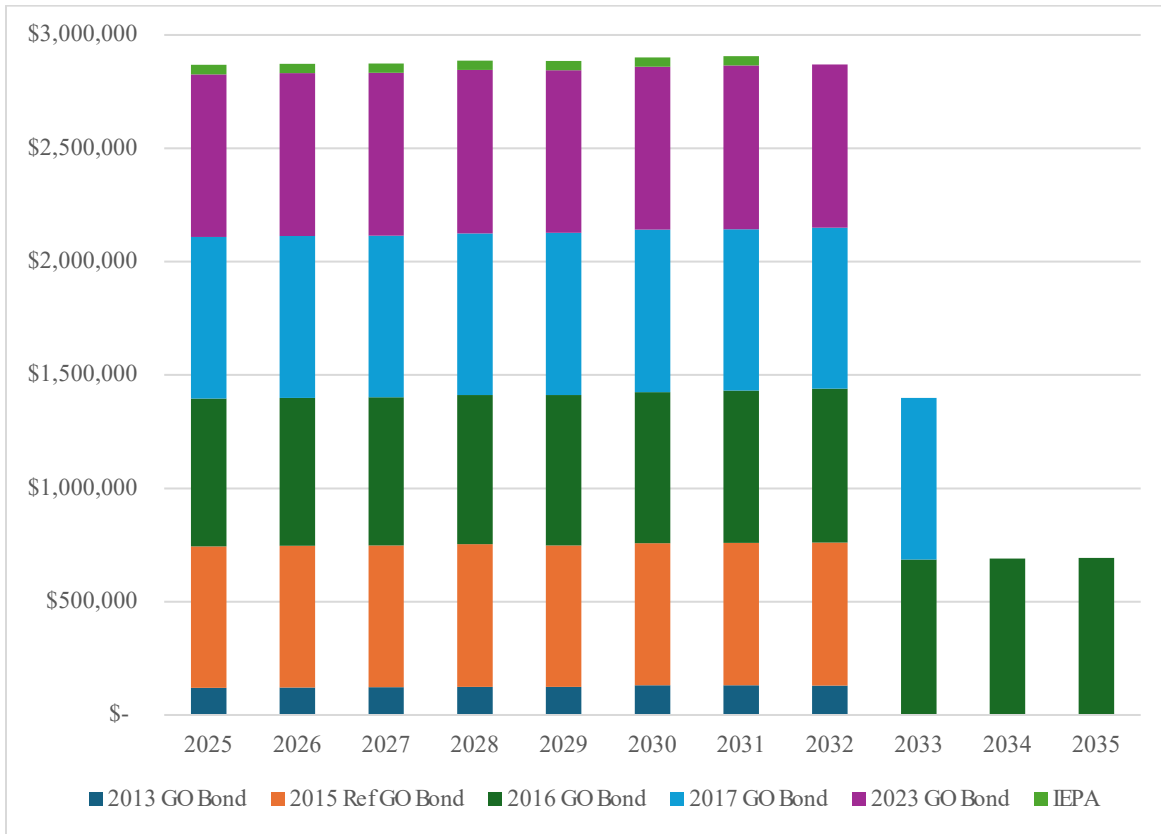
A summary of the revenue source used for the annual debt service payments is provided below.

Debt Series	Debt Service Description	Debt Service Fund Number	Revenue Source to Pay Principal and Interest Payments	Revenue Source Fund Number
2009	Oquawka Water Plant Improvements	61	Water User Fees	61
2013A	Seminary Street Business District	47	Business District Sales Tax	60
2013A	Seminary Street Business District	47	Home Rule Tax	24
2015	Oquawka Water Plant	61	Water User Fees	61
2016	Various Capital Projects	43	Utility Tax	59
2017	Oquawka Water Plant	61	Water User Fees	61
2023	Community Center	44	Home Rule Tax	12

A summary of the current general obligations and the 2009 IEPA loan is provided below.

Debt Series	Original Principal Amount	Principal Remaining as of FY25	Interest Remaining as of FY25	Total Principal & Interest Remaining	Average Remaining Annual Payment	Last Payment
2009	\$801,729	\$289,840	\$0	\$289,840	\$41,406	2031
2013A	1,390,000	835,000	167,790	1,002,790	125,349	2032
2015	8,290,000	4,375,000	638,800	5,013,800	626,725	2032
2016	9,600,000	6,115,000	1,251,538	7,366,538	669,685	2035
2017	8,320,000	5,245,000	1,178,981	6,423,981	713,776	2033
2023	4,920,000	4,645,000	1,105,250	5,750,250	718,781	2032
Total	\$33,321,729	\$21,504,840	\$4,342,359	\$25,847,199	\$2,895,722	

Below is a chart depicting the principal and interest currently outstanding on the City's general obligation and the IEPA loan.



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Fund Balance Projection by Fund

Introduction

In an effort to establish uniformity in fund balance reporting, the Governmental Accounting Standards Board (GASB) issued a pronouncement that created and defined new categories of fund balance. Prior to the issuance of GASB 54, there was a wide disparity in the defining factors between reserved fund balance and unreserved fund balance reported in governmental fund financial statements among governmental entities. Differing governmental entity definitions of these fund balance classifications created comparability issues between governments' financial statements as well as confusion in what actually triggers reserved fund balance. The issuance of GASB 54 created five categories of fund balance with specific reporting requirements that should clarify reporting standards.

The 5 Fund Balance Classifications for Governmental Funds

The following provides information on the five fund balance classifications for governmental funds.

Non-spendable fund balance

- Non-spendable fund balance represents the allocation of fund balance in a non-spendable form such as prepaid items and inventory.
- This fund balance is basically the same categorization as the old method of reserved for prepaid and inventory that historically appeared on governmental funds balance sheet.
- This category could also contain the classification for loans receivable and non-financial assets held for resale. Permanent fund endowments are reported in this category.

Restricted fund balance

These fund balances are subject to external legal restrictions from varying sources such as:

- Federal laws
- State laws
- Creditor or bondholder requirements
- Grantor agency requirements
- Enabling legislation

Committed fund balance

- This fund balance is constrained by action of the highest governing body of the entity (City Council). These actions include but are not limited to the following:

- Ordinances
- Resolutions
- Proclamations
- Rulings
- These segregating actions should be taken before the entity's year end.
- Encumbrances could also be reported in this category.

Assigned fund balance

- Classification of fund balance that is intended for a specific use and is segregated in a less formal manner by the entities governing body (such as a committee decision or vote) or the entities management (the Director of Finance).
- Any appropriation of fund balance not classified elsewhere would default to this category.
- This is the default category for fund balances in funds other than the General Fund such as Debt Funds, Capital Project Funds, and Special Revenue Funds.
- Encumbrances are most likely to now be reported in this category of fund balance.

Unassigned fund balance

- This category is remaining fund balance in the General Fund only that does not fall within the categories described above.
- It is available for any use.
- Other funds besides the general fund use this category in the case of a negative fund balance situation.

Fund Balance Policy

It is also important for a government to formulate a fund balance policy and designate the order of use of the categories described above. Without a formal order of use, the default use of fund balance prescribed by the GASB is restricted, committed, assigned and unassigned. The City does have a formal fund balance policy which is reviewed, updated if necessary and approved by City Council on an annual basis.

Including the Library, the revenues and expenditures, and interfund transfers proposed for FY 2025 are projected to decrease the City's total fund balance by approximately \$7.0 million with the majority of the decrease stemming from the use of the special revenue funds such as the Motor Fuel Tax, Community Improvement/Infrastructure, Storm Water Utility, Park and Recreation, Property Redevelopment, Economic Redevelopment, and UDAG for various projects. The capital project funds, TIF IV, 2023 GO Bond Capital Expense, Planning, and the Utility Tax, are also budgeted to use fund balance to complete various projects. The General Fund is projected to use \$852,245 of fund balance. The General Fund unassigned fund balance is projected to be approximately \$9.2 million. In accordance with the City's adopted fund balance policy, an unreserved fund balance for

the General Fund should, at a minimum, equal 30% (or 16 weeks) of the subsequent fiscal year's expenditures. Any amount below the minimum fund balance amount would require a plan to be submitted to Council for building the fund balance to an appropriate level. The City administration is confident that we will be able to adhere to that policy without issue during the upcoming fiscal year. Please see the City's Financial Policies which is available upon request.

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Adopted
001	General				
	Revenue Total	36,056,085	31,588,290	29,991,225	31,355,075
	Expense Total	36,724,958	32,170,545	30,677,785	32,207,320
	Ending Reserves & Fund Balance	12,915,129	12,332,874	11,646,314	10,794,069
	SPECIAL REVENUE FUNDS				
011	Motor Fuel Tax				
	Revenue Total	1,993,487	1,381,742	1,220,000	1,225,000
	Expense Total	3,050,936	1,330,982	1,640,000	1,870,750
	Ending Reserves & Fund Balance	1,320,906	1,371,666	951,666	305,916
012	Community Improvements/Infrast				
	Revenue Total	-	485,059	1,361,000	1,178,965
	Expense Total	-	146	1,600,635	1,848,250
	Ending Reserves & Fund Balance	-	484,913	245,278	(424,007)
013	Grants				
	Revenue Total	2,107,794	4,972,624	6,197,270	3,447,280
	Expense Total	2,081,531	5,022,561	6,197,270	3,447,280
	Ending Reserves & Fund Balance	(158,819)	(208,756)	(208,756)	(208,756)
014	City Gas Tax				
	Revenue Total	747,715	658,970	656,000	636,000
	Expense Total	1,605,344	1,022,810	540,160	652,990
	Ending Reserves & Fund Balance	547,758	183,917	299,757	282,767
015	Federal Special Enforcement				
	Revenue Total	35,508	58,181	-	-
	Expense Total	35,508	58,041	-	-
	Ending Reserves & Fund Balance	-	140	140	140
016	Special Enforcement				
	Revenue Total	17,504	52,082	20,000	20,000
	Expense Total	17,215	12,720	33,305	58,035
	Ending Reserves & Fund Balance	472,875	512,237	498,932	460,897
017	911 Communications				
	Revenue Total	118,317	90,129	138,890	136,370
	Expense Total	118,317	90,129	138,890	136,370
	Ending Reserves & Fund Balance	-	-	-	-
018	Storm Water Utility				
	Revenue Total	886,634	813,145	758,100	841,175
	Expense Total	705,415	921,655	1,136,385	1,036,615
	Ending Reserves & Fund Balance	1,000,503	891,993	513,708	318,268

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Adopted
019	Parks & Recreation				
	Revenue Total	5,544,818	5,866,076	5,425,910	5,980,410
	Expense Total	5,408,539	5,296,469	6,337,705	7,104,180
	Ending Reserves & Fund Balance	2,544,899	3,114,506	2,202,711	1,078,941
020	Airport Operations				
	Revenue Total	304,117	424,862	308,935	365,410
	Expense Total	306,805	329,938	308,935	365,410
	Ending Reserves & Fund Balance	-	94,923	94,923	94,923
021	Foreign Fire				
	Revenue Total	66,990	81,422	48,000	62,000
	Expense Total	50,854	43,725	44,225	54,225
	Ending Reserves & Fund Balance	147,565	185,261	189,036	196,811
023	Property Redevelopment				
	Revenue Total	628,104	1,415,915	711,500	894,000
	Expense Total	816,418	1,430,205	857,085	1,201,885
	Ending Reserves & Fund Balance	1,073,412	1,059,123	913,538	605,653
024	Economic Development				
	Revenue Total	1,311,793	1,410,079	1,246,375	1,372,100
	Expense Total	1,124,674	1,687,423	1,339,815	1,963,995
	Ending Reserves & Fund Balance	8,416,782	8,139,438	8,045,998	7,454,103
025	CDBG Repayment				
	Revenue Total	21,798	33,040	27,320	22,220
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	768,305	801,345	828,665	850,885
026	UDAG Repayment				
	Revenue Total	50,198	87,230	47,620	16,430
	Expense Total	279,280	233,240	1,035,845	884,130
	Ending Reserves & Fund Balance	2,393,096	2,247,085	1,258,860	391,160
030	Public Transportation Services				
	Revenue Total	2,255,591	2,777,085	2,736,985	2,804,615
	Expense Total	2,296,530	2,415,279	2,736,985	2,804,615
	Ending Reserves & Fund Balance	(555,955)	(194,149)	(194,149)	(194,149)
032	Public Transportation Projects				
	Revenue Total	502,074	21,081	40,000	10,000
	Expense Total	10,844	468,679	-	10,000
	Ending Reserves & Balances by Fund	536,448	88,850	128,850	128,850
Total Special Revenue Funds					
	Revenue Total	16,592,440	20,628,723	20,943,905	19,011,975
	Expense Total	17,908,210	20,364,003	23,947,240	23,438,730
	Ending Reserves & Fund Balances	18,507,774	18,772,494	15,769,159	11,342,404

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Adopted
DEBT SERVICE FUNDS					
043	2016 GO Bond Debt Service				
	Revenue Total	640,256	642,927	645,515	652,315
	Expense Total	640,256	642,927	645,515	652,315
	Ending Reserves & Fund Balance	-	-	-	-
044	2023 GO Bond Debt				
	Revenue Total	-	146	713,135	718,050
	Expense Total	-	146	713,135	718,050
	Ending Reserves & Fund Balance	-	-	-	-
046	2011C Business Park Bonds				
	Revenue Total	330,086	324,906	-	-
	Expense Total	331,036	324,906	-	-
	Ending Reserves & Fund Balance	-	-	-	-
047	Business Dstrct 2013A GO Bonds				
	Revenue Total	63,168	349,207	118,980	120,480
	Expense Total	106,286	116,576	118,980	120,480
	Ending Reserves & Fund Balance	(232,553)	78	78	78
Total Debt Service Funds					
	Revenue Total	1,033,509	1,317,187	1,477,630	1,490,845
	Expense Total	1,077,577	1,084,556	1,477,630	1,490,845
	Ending Reserves & Fund Balances	(232,553)	78	78	78
CAPITAL PROJECT FUNDS					
048	TIF 3 Regency Cap Proj				
	Revenue Total	73,748	291,860	-	-
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	(291,860)	-	-	-
049	TIF IV				
	Revenue Total	1,330,140	434,328	375,930	357,745
	Expense Total	1,052,452	529,188	587,390	617,700
	Ending Reserves & Fund Balance	1,190,282	1,095,422	883,962	624,007
050	TIF V				
	Revenue Total	9,924	13,007	9,680	8,840
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	36,242	49,249	58,929	67,769
051	Players Fields Capital Imp				
	Revenue Total	4,115	4,264	4,600	4,600
	Expense Total	3,547	2,990	4,600	4,600
	Ending Reserves & Fund Balance	24,662	25,936	25,936	25,936

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Adopted
052	2023 GO Bond Capital Expense				
	Revenue Total	-	5,648,815	100,000	191,430
	Expense Total	-	666,952	4,755,000	2,572,045
	Ending Reserves & Fund Balance	-	4,981,863	326,863	(2,053,752)
053	Building Repair & Maintenance				
	Revenue Total	239,038	208,662	330,000	171,300
	Expense Total	206,639	138,051	388,800	92,620
	Ending Reserves & Fund Balance	2,907,372	2,977,984	2,919,184	2,997,864
054	Planning Fund				
	Revenue Total	6,327,146	2,890,322	50,000	154,770
	Expense Total	752,528	3,956,757	3,715,000	255,650
	Ending Reserves & Fund Balance	7,435,418	6,368,984	2,703,984	2,603,104
055	TIF VI				
	Revenue Total	-	-	-	40,730
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	-	-	-	40,730
056	TIF East Main				
	Revenue Total	429,808	-	-	-
	Expense Total	1,015,463	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
057	Computer Replacement				
	Revenue Total	528,691	145,404	260,405	353,610
	Expense Total	234,120	512,088	299,100	335,100
	Ending Reserves & Fund Balance	1,634,487	1,267,803	1,229,108	1,247,618
058	Vehicle Replacement				
	Revenue Total	1,423,691	2,709,994	353,600	708,155
	Expense Total	381,455	1,416,167	808,950	613,000
	Ending Reserves & Fund Balance	5,254,433	6,548,260	6,092,910	6,188,065
059	Utility Tax Capital Projects				
	Revenue Total	1,754,256	1,618,812	1,564,200	1,700,435
	Expense Total	827,384	1,398,594	2,365,930	1,707,405
	Ending Reserves & Fund Balance	915,023	1,135,241	333,511	326,541
060	Seminary St Business District				
	Revenue Total	44,361	44,107	30,100	50,705
	Expense Total	46,071	40,010	30,100	43,970
	Ending Reserves & Fund Balance	6,126	10,223	10,223	16,958
	Total Capital Project Funds				
	Revenue Total	12,164,918	14,009,576	3,078,515	3,742,320
	Expense Total	4,519,659	8,660,796	12,954,870	6,242,090
	Ending Reserves & Fund Balances	19,112,184	24,460,965	14,584,610	12,084,840

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Adopted
ENTERPRISE FUNDS					
061	Water Operations				
	Revenue Total	7,275,752	7,944,327	7,694,600	8,194,795
	Expense Total	5,602,721	6,323,990	6,953,360	7,394,115
	Ending Reserves & Fund Balance	31,737,727	33,358,064	34,099,304	34,899,984
067	Refuse				
	Revenue Total	2,915,013	3,131,284	3,262,165	3,352,035
	Expense Total	2,821,963	2,867,188	3,238,605	3,419,770
	Ending Reserves & Fund Balance	1,014,355	1,278,452	1,302,012	1,234,277
Total Enterprise Funds					
	Revenue Total	10,190,765	11,075,611	10,956,765	11,546,830
	Expense Total	8,424,684	9,191,177	10,191,965	10,813,885
	Ending Reserves & Fund Balances	32,752,082	34,636,516	35,401,316	36,134,261
INTERNAL SERVICE FUNDS					
078	Risk Management				
	Revenue Total	1,283,951	1,388,136	1,191,725	1,308,275
	Expense Total	1,327,852	868,799	1,128,720	1,257,585
	Ending Reserves & Fund Balance	1,600,175	2,119,512	2,182,517	2,233,207
TRUST/PENSION FUNDS					
085	OPEB Trust				
	Revenue Total	936,858	1,434,747	1,241,455	1,146,750
	Expense Total	1,092,829	982,838	1,241,455	1,146,725
	Ending Reserves & Fund Balance	1,853,998	2,305,907	2,305,907	2,305,932
PERMANENT FUNDS					
088	Linwood Cemetery Trust				
	Revenue Total	(9,662)	7,941	3,000	1,950
	Expense Total	2,332	2,936	3,000	1,950
	Ending Reserves & Fund Balance	74,894	79,899	79,899	79,899
089	East Linwood Cemetery Trust				
	Revenue Total	(42,271)	66,001	29,500	24,380
	Expense Total	14,689	19,198	18,500	16,500
	Ending Reserves & Fund Balance	491,371	538,174	549,174	557,054
Total Permanent Funds					
	Revenue Total	(51,934)	73,942	32,500	26,330
	Expense Total	17,021	22,133	21,500	18,450
	Ending Reserves & Fund Balances	566,264	618,073	629,073	636,953

Summary of Revenues, Expenditures, Reserves and Balances by Fund

Fund	Description	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Adopted
COMPONENT UNIT					
900	Public Library				
	Revenue Total	1,778,718	1,891,514	1,995,695	2,101,430
	Expense Total	1,642,088	1,922,231	1,995,695	2,143,850
	Ending Reserves & Fund Balance	462,606	431,888	431,888	389,468
905	Library Working Cash				
	Revenue Total	1,604	41,513	2,330	-
	Expense Total	-	40,954	-	-
	Ending Reserves & Fund Balance	90,591	91,150	93,480	93,480
910	Library Computer Replacement				
	Revenue Total	-	-	-	-
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	-	-	-	-
915	Library Long Term Capital				
	Revenue Total	10,023,943	9,483,273	1,672,325	-
	Expense Total	9,252,626	11,306,373	1,672,325	-
	Ending Reserves & Fund Balance	1,236,383	(586,718)	(586,718)	(586,718)
918	Capital Improvement/Developmnt				
	Revenue Total	267	174,321	-	-
	Expense Total	-	-	-	-
	Ending Reserves & Fund Balance	15,060	189,381	189,381	189,381
Total Component Unit Funds					
	Revenue Total	11,804,532	11,590,620	3,670,350	2,101,430
	Expense Total	10,894,714	13,269,558	3,668,020	2,143,850
	Ending Reserves & Fund Balances	1,804,639	125,701	128,031	85,611
Total All Funds					
	Revenue Total	90,011,124	93,106,833	72,584,070	71,729,830
	Expense Total	81,987,504	86,614,406	85,309,185	78,759,480
	Ending Reserves & Fund Balances	88,879,692	95,372,120	82,647,005	75,617,355

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FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
GENERAL FUND				
General				
Taxes	27,658,191	26,670,343	25,979,845	26,985,185
Licenses and Permits	414,252	441,907	417,800	435,380
Fines and Costs	368,295	337,441	290,200	289,260
Use of Money & Property	971,584	1,384,744	1,104,060	1,137,175
Intergovernmental Revenue	5,340,783	1,256,017	1,283,530	1,394,380
Charges for Current Services	1,179,132	1,359,244	875,790	1,064,695
Other Revenue	54,275	138,148	40,000	49,000
Reimbursement from Others	69,571	446	-	-
Revenue	36,056,085	31,588,290	29,991,225	31,355,075
Personnel Services	25,160,964	23,717,818	25,173,355	26,627,970
Contractual Services	2,325,937	2,504,131	3,489,770	3,527,970
Commodities	816,676	694,810	843,745	1,018,450
Capital Outlay	7,378	-	-	-
Other Charges	8,414,003	5,253,787	1,170,915	1,032,930
Expense	36,724,958	32,170,545	30,677,785	32,207,320
General	(668,874)	(582,255)	(686,560)	(852,245)
Total General Fund				
Revenue Total	36,056,085	31,588,290	29,991,225	31,355,075
Expense Total	36,724,958	32,170,545	30,677,785	32,207,320
Revenue Over/(Under) Expense	(668,874)	(582,255)	(686,560)	(852,245)
SPECIAL REVENUE FUNDS				
Motor Fuel Tax				
Use of Money & Property	36,236	78,506	20,000	25,000
Intergovernmental Revenue	1,957,251	1,303,237	1,200,000	1,200,000
Revenue	1,993,487	1,381,742	1,220,000	1,225,000
Contractual Services	2,016,982	644,328	945,000	1,375,000
Commodities	328,052	286,710	430,000	410,000
Capital Outlay	705,901	399,945	100,000	-
Other Charges	-	-	165,000	85,750
Expense	3,050,936	1,330,982	1,640,000	1,870,750
Motor Fuel Tax	(1,057,449)	50,760	(420,000)	(645,750)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Community Improvements/Infrast				
Taxes	-	482,607	1,100,000	1,155,715
Use of Money & Property	-	2,453	11,000	23,250
Transfer From Other Funds	-	-	250,000	-
Revenue	-	485,059	1,361,000	1,178,965
Contractual Services	-	-	67,500	470,200
Commodities	-	-	60,000	-
Capital Outlay	-	-	750,000	650,000
Other Charges	-	146	723,135	728,050
Expense	-	146	1,600,635	1,848,250
Community Improvements/Infrast	-	484,913	(239,635)	(669,285)
Grants				
Intergovernmental Revenue	2,076,710	3,931,735	5,306,705	2,981,530
Transfer From Other Funds	31,084	1,040,889	890,565	465,750
Revenue	2,107,794	4,972,624	6,197,270	3,447,280
Personnel Services	7,072	10,676	8,500	27,030
Contractual Services	126,294	422,466	287,250	616,940
Commodities	14,984	49,790	28,000	-
Capital Outlay	561,312	1,282,973	5,607,020	1,850,000
Other Charges	1,371,868	3,256,655	266,500	953,310
Expense	2,081,531	5,022,561	6,197,270	3,447,280
Grants	26,263	(49,938)	-	-
City Gas Tax				
Taxes	647,844	633,654	650,000	630,000
Use of Money & Property	5,931	22,568	6,000	6,000
Intergovernmental Revenue	-	1,519	-	-
Charges for Current Services	539	358	-	-
Other Revenue	-	871	-	-
Transfer From Other Funds	93,401	-	-	-
Revenue	747,715	658,970	656,000	636,000

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Personnel Services	203,999	634,921	224,400	249,230
Contractual Services	662,437	157,663	105,360	194,860
Commodities	154,362	141,448	196,300	208,900
Capital Outlay	584,546	88,760	-	-
Other Charges	-	18	14,100	-
Expense	1,605,344	1,022,810	540,160	652,990
City Gas Tax	(857,630)	(363,841)	115,840	(16,990)
Federal Special Enforcement				
Use of Money & Property	948	1,955	-	-
Intergovernmental Revenue	34,560	56,226	-	-
Revenue	35,508	58,181	-	-
Contractual Services	265	19,847	-	-
Commodities	35,243	38,194	-	-
Expense	35,508	58,041	-	-
Federal Special Enforcement	-	140	-	-
Special Enforcement				
Fines and Costs	-	3,529	2,000	2,000
Use of Money & Property	7,735	25,065	18,000	18,000
Intergovernmental Revenue	4,835	18,589	-	-
Other Revenue	4,933	4,900	-	-
Revenue	17,504	52,082	20,000	20,000
Personnel Services	-	10,145	-	-
Contractual Services	8,161	1,792	31,705	32,205
Commodities	8,054	783	1,600	9,100
Other Charges	1,000	-	-	16,730
Expense	17,215	12,720	33,305	58,035
Special Enforcement	288	39,362	(13,305)	(38,035)
911 Communications				
Intergovernmental Revenue	118,317	90,129	138,890	136,370
Revenue	118,317	90,129	138,890	136,370

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Personnel Services	118,317	90,129	138,890	136,370
Expense	118,317	90,129	138,890	136,370
911 Communications	-	-	-	-
Storm Water Utility				
Taxes	867,843	750,486	745,800	799,805
Use of Money & Property	15,650	50,092	10,000	38,770
Intergovernmental Revenue	3,141	8,625	2,300	2,600
Other Revenue	-	3,942	-	-
Revenue	886,634	813,145	758,100	841,175
Personnel Services	411,756	533,201	450,500	488,520
Contractual Services	26,710	22,509	21,225	122,830
Commodities	84,570	95,507	77,700	75,265
Capital Outlay	33,696	28,380	550,000	350,000
Other Charges	148,684	242,058	36,960	-
Expense	705,415	921,655	1,136,385	1,036,615
Storm Water Utility	181,218	(108,510)	(378,285)	(195,440)
Parks & Recreation				
Taxes	4,163,242	4,269,997	4,050,395	4,367,280
Use of Money & Property	1,130,428	1,466,975	1,263,990	1,522,880
Charges for Current Services	56,244	38,585	50,000	40,000
Other Revenue	84,222	49,144	47,725	39,200
Transfer From Other Funds	110,613	40,739	13,800	11,050
Reimbursement from Others	70	636	-	-
Revenue	5,544,818	5,866,076	5,425,910	5,980,410
Personnel Services	2,648,753	2,737,789	3,172,700	3,504,260
Contractual Services	1,531,723	1,460,767	1,973,065	2,018,625
Commodities	614,544	648,478	769,960	804,805
Capital Outlay	-	-	-	-
Other Charges	613,519	449,435	421,980	776,490
Expense	5,408,539	5,296,469	6,337,705	7,104,180
Parks & Recreation	136,279	569,607	(911,795)	(1,123,770)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Airport Operations				
Taxes	5,287	5,067	6,400	5,275
Use of Money & Property	234,857	337,794	255,500	230,840
Intergovernmental Revenue	-	81,985	-	-
Charges for Current Services	45	15	-	-
Other Revenue	163	-	-	-
Transfer From Other Funds	63,766	-	47,035	129,295
Revenue	304,117	424,862	308,935	365,410
Personnel Services	100,700	98,215	114,175	139,355
Contractual Services	46,401	121,771	66,775	58,795
Commodities	92,875	46,636	100,185	114,340
Other Charges	66,829	63,316	27,800	52,920
Expense	306,805	329,938	308,935	365,410
Airport Operations	(2,688)	94,923	-	-
Foreign Fire				
Use of Money & Property	2,201	7,196	-	-
Intergovernmental Revenue	64,789	74,226	48,000	62,000
Revenue	66,990	81,422	48,000	62,000
Contractual Services	1,941	1,516	4,825	23,825
Commodities	48,913	42,210	39,400	30,400
Expense	50,854	43,725	44,225	54,225
Foreign Fire	16,136	37,696	3,775	7,775
Property Redevelopment				
Use of Money & Property	16,760	55,848	19,000	19,000
Intergovernmental Revenue	51,805	-	-	-
Charges for Current Services	182,442	655,754	337,500	500,000
Other Revenue	19,147	343	-	-
Transfer From Other Funds	357,950	703,970	355,000	375,000
Revenue	628,104	1,415,915	711,500	894,000

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Personnel Services	25,438	27,100	28,690	30,280
Contractual Services	487,665	783,038	346,120	508,105
Commodities	38	419	1,500	-
Other Charges	303,277	619,648	480,775	663,500
Expense	816,418	1,430,205	857,085	1,201,885
Property Redevelopment	(188,314)	(14,289)	(145,585)	(307,885)
Economic Development				
Taxes	1,165,398	1,163,283	1,100,000	1,155,715
Use of Money & Property	76,411	200,565	146,375	216,385
Other Revenue	-	46,231	-	-
Transfer From Other Funds	69,984	-	-	-
Revenue	1,311,793	1,410,079	1,246,375	1,372,100
Personnel Services	107,133	117,241	171,975	175,480
Contractual Services	204,821	244,484	239,155	306,155
Commodities	-	1,467	-	-
Capital Outlay	97,096	-	-	-
Other Charges	715,624	1,324,231	928,685	1,482,360
Expense	1,124,674	1,687,423	1,339,815	1,963,995
Economic Development	187,118	(277,343)	(93,440)	(591,895)
CDBG Repayment				
Use of Money & Property	21,798	33,040	27,320	22,220
Revenue	21,798	33,040	27,320	22,220
Other Charges	-	-	-	-
Expense	-	-	-	-
CDBG Repayment	21,798	33,040	27,320	22,220
UDAG Repayment				
Use of Money & Property	32,025	87,230	47,620	16,430
Transfer From Other Funds	18,173	-	-	-
Revenue	50,198	87,230	47,620	16,430

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Personnel Services	-	-	50,505	-
Contractual Services	24,280	26,712	37,340	37,400
Capital Outlay	-	-	168,000	171,730
Other Charges	255,000	206,527	780,000	675,000
Expense	279,280	233,240	1,035,845	884,130
UDAG Repayment	(229,082)	(146,010)	(988,225)	(867,700)
Public Transportation Services				
Use of Money & Property	62,881	108,796	63,105	89,200
Intergovernmental Revenue	2,192,710	2,010,395	2,328,550	2,328,550
Transfer From Other Funds	-	657,894	345,330	386,865
Revenue	2,255,591	2,777,085	2,736,985	2,804,615
Personnel Services	1,551,125	1,680,035	1,948,650	1,941,170
Contractual Services	328,511	385,478	405,375	485,400
Commodities	326,560	349,547	382,730	377,805
Other Charges	90,335	219	230	240
Expense	2,296,530	2,415,279	2,736,985	2,804,615
Public Transportation Services	(40,939)	361,806	-	-
Public Transportation Projects				
Use of Money & Property	37,978	15,481	40,000	-
Other Revenue	-	5,600	-	10,000
Transfer From Other Funds	464,096	-	-	-
Revenue	502,074	21,081	40,000	10,000
Contractual Services	-	5,596	-	10,000
Commodities	10,844	1,329	-	-
Other Charges	-	461,754	-	-
Expense	10,844	468,679	-	10,000
Public Transportation Projects	491,230	(447,598)	40,000	-
Total Special Revenue Funds				
Revenue Total	16,592,440	20,628,723	20,943,905	19,011,975
Expense Total	17,908,210	20,364,003	23,947,240	23,438,730
Revenue Over/(Under) Expense	(1,315,770)	264,719	(3,003,335)	(4,426,755)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service				
Transfer From Other Funds	640,256	642,927	645,515	652,315
Revenue	640,256	642,927	645,515	652,315
Contractual Services	494	464	800	800
Other Charges	639,763	642,463	644,715	651,515
Expense	640,256	642,927	645,515	652,315
2016 GO Bond Debt Service	-	-	-	-
2023 GO Bond Debt				
Transfer From Other Funds	-	146	713,135	718,050
Revenue	-	146	713,135	718,050
Contractual Services	-	146	800	800
Other Charges	-	-	712,335	717,250
Expense	-	146	713,135	718,050
2023 GO Bond Debt	-	-	-	-
2011C Business Park Bonds				
Use of Money & Property	91,127	80,883	-	-
Transfer From Other Funds	238,959	244,023	-	-
Revenue	330,086	324,906	-	-
Contractual Services	676	646	-	-
Other Charges	330,360	324,260	-	-
Expense	331,036	324,906	-	-
2011C Business Park Bonds	(950)	-	-	-
Business District 2013A GO Bonds				
Use of Money & Property	906	474	-	-
Other Revenue	15,901	13,822	-	-
Transfer From Other Funds	46,360	334,912	118,980	120,480
Revenue	63,168	349,207	118,980	120,480

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Contractual Services	926	896	1,300	1,000
Other Charges	105,360	115,680	117,680	119,480
Expense	106,286	116,576	118,980	120,480
Business District 2013A GO Bonds	(43,118)	232,631	-	-
Total Debt Service Funds				
Revenue Total	1,033,509	1,317,187	1,477,630	1,490,845
Expense Total	1,077,577	1,084,556	1,477,630	1,490,845
Revenue Over/(Under) Expense	(44,068)	232,631	-	-
CAPITAL PROJECT FUNDS				
TIF 3 Regency Cap Proj				
Taxes	73,707	77,833	-	-
Use of Money & Property	41	229	-	-
Transfer From Other Funds	-	213,798	-	-
Revenue	73,748	291,860	-	-
Expense	-	-	-	-
TIF 3 Regency Cap Proj	73,748	291,860	-	-
TIF IV				
Taxes	365,446	376,511	345,930	352,850
Use of Money & Property	20,358	55,250	30,000	4,895
Transfer From Other Funds	944,336	-	-	-
Reimbursement from Others	-	2,567	-	-
Revenue	1,330,140	434,328	375,930	357,745
Contractual Services	122,428	19,231	2,750	377,700
Commodities	74	5,053	-	-
Capital Outlay	559,298	-	-	150,000
Other Charges	370,652	504,904	584,640	90,000
Expense	1,052,452	529,188	587,390	617,700
TIF IV	277,688	(94,860)	(211,460)	(259,955)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
TIF V				
Taxes	9,297	10,823	8,380	8,470
Use of Money & Property	627	2,184	1,300	370
Revenue	9,924	13,007	9,680	8,840
Expense	-	-	-	-
TIF V	9,924	13,007	9,680	8,840
Players Fields Capital Imp				
Use of Money & Property	4,115	4,264	4,600	4,600
Revenue	4,115	4,264	4,600	4,600
Contractual Services	-	91	-	-
Commodities	3,547	2,899	4,600	4,600
Expense	3,547	2,990	4,600	4,600
Players Fields Capital Imp	568	1,274	-	-
2023 GO Bond Capital Expense				
Use of Money & Property	-	228,132	100,000	191,430
Other Revenue	-	4,920,000	-	-
Other Financing Source	-	500,683	-	-
Revenue	-	5,648,815	100,000	191,430
Contractual Services	-	126,238	5,000	2,100
Capital Outlay	-	540,714	4,750,000	2,569,945
Expense	-	666,952	4,755,000	2,572,045
2023 GO Bond Capital Expense	-	4,981,863	(4,655,000)	(2,380,615)
Building Repair & Maintenance				
Use of Money & Property	28,078	109,302	119,640	99,900
Transfer From Other Funds	210,960	99,360	210,360	71,400
Revenue	239,038	208,662	330,000	171,300

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Contractual Services	41,179	27,569	205,800	37,500
Commodities	76,459	-	-	-
Capital Outlay	-	85,875	183,000	55,120
Other Charges	89,001	24,607	-	-
Expense	206,639	138,051	388,800	92,620
Building Repair & Maintenance	32,399	70,611	(58,800)	78,680
Planning Fund				
Use of Money & Property	65,269	264,799	50,000	154,770
Other Revenue	-	10,203	-	-
Transfer From Other Funds	6,256,888	2,615,320	-	-
Reimbursement from Others	4,988	-	-	-
Revenue	6,327,146	2,890,322	50,000	154,770
Contractual Services	330,098	1,787,284	5,000	5,000
Commodities	23,403	31,081	10,000	20,000
Capital Outlay	209,661	1,877,447	3,440,000	-
Other Charges	189,366	260,944	260,000	230,650
Expense	752,528	3,956,757	3,715,000	255,650
Planning Fund	5,574,618	(1,066,434)	(3,665,000)	(100,880)
TIF VI				
Taxes	-	-	-	40,400
Use of Money & Property	-	-	-	330
Revenue	-	-	-	40,730
Expense	-	-	-	-
TIF VI	-	-	-	40,730
TIF East Main				
Taxes	424,841	-	-	-
Use of Money & Property	4,967	-	-	-
Revenue	429,808	-	-	-
Contractual Services	1,144	-	-	-
Other Charges	1,014,320	-	-	-
Expense	1,015,463	-	-	-
TIF East Main	(585,655)	-	-	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Computer Replacement				
Use of Money & Property	21,031	65,004	54,845	43,290
Transfer From Other Funds	507,660	80,400	205,560	310,320
Revenue	528,691	145,404	260,405	353,610
Contractual Services	52,747	38,136	1,500	1,500
Commodities	91,373	345,237	92,600	158,600
Capital Outlay	90,000	128,715	205,000	175,000
Expense	234,120	512,088	299,100	335,100
Computer Replacement	294,571	(366,684)	(38,695)	18,510
Vehicle Replacement				
Use of Money & Property	68,011	252,514	58,640	139,955
Other Revenue	17,500	7,500	-	-
Transfer From Other Funds	1,338,180	2,449,980	294,960	568,200
Revenue	1,423,691	2,709,994	353,600	708,155
Contractual Services	2,518	5,119	3,000	3,000
Commodities	15,750	12,875	152,000	123,000
Capital Outlay	363,187	1,398,173	653,950	487,000
Expense	381,455	1,416,167	808,950	613,000
Vehicle Replacement	1,042,236	1,293,827	(455,350)	95,155
Utility Tax Capital Projects				
Taxes	1,733,121	1,523,714	1,514,200	1,614,195
Use of Money & Property	21,135	95,098	50,000	69,510
Transfer From Other Funds	-	-	-	16,730
Revenue	1,754,256	1,618,812	1,564,200	1,700,435
Contractual Services	129,921	148,099	166,000	530,000
Commodities	6,097	6,512	-	170,085
Capital Outlay	38,805	105,549	782,660	-
Other Charges	652,561	1,138,434	1,417,270	1,007,320
Expense	827,384	1,398,594	2,365,930	1,707,405
Utility Tax Capital Projects	926,872	220,218	(801,730)	(6,970)

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Seminary St Business District				
Taxes	43,940	43,702	30,000	50,135
Use of Money & Property	421	405	100	570
Revenue	44,361	44,107	30,100	50,705
Other Charges	46,071	40,010	30,100	43,970
Expense	46,071	40,010	30,100	43,970
Seminary St Business District	(1,710)	4,097	-	6,735
Total Capital Project Funds				
Revenue Total	12,164,918	14,009,576	3,078,515	3,742,320
Expense Total	4,519,659	8,660,796	12,954,870	6,242,090
Revenue Over/(Under) Expense	7,645,259	5,348,781	(9,876,355)	(2,499,770)
ENTERPRISE FUNDS				
Water Operations				
Use of Money & Property	6,999,489	7,608,203	7,426,600	7,922,530
Charges for Current Services	72,205	78,030	68,000	72,265
Other Revenue	204,058	243,766	200,000	200,000
Reimbursement from Others	-	14,327	-	-
Revenue	7,275,752	7,944,327	7,694,600	8,194,795
Personnel Services	1,774,730	2,111,216	2,477,835	2,547,645
Contractual Services	1,669,519	1,564,211	1,830,350	2,155,300
Commodities	625,372	747,293	1,094,830	1,150,110
Other Charges	1,533,100	1,901,269	1,550,345	1,541,060
Expense	5,602,721	6,323,990	6,953,360	7,394,115
Water Operations	1,673,032	1,620,337	741,240	800,680
Refuse				
Use of Money & Property	60,818	92,198	74,000	75,000
Charges for Current Services	2,854,195	3,039,070	3,188,165	3,277,035
Other Revenue	-	17	-	-
Revenue	2,915,013	3,131,284	3,262,165	3,352,035

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Personnel Services	44,446	42,835	48,400	51,570
Contractual Services	2,780,702	2,808,456	3,188,885	3,363,880
Commodities	32	-	250	250
Other Charges	(3,216)	15,897	1,070	4,070
Expense	2,821,963	2,867,188	3,238,605	3,419,770
Refuse	93,050	264,097	23,560	(67,735)
Total Enterprise Funds				
Revenue Total	10,190,765	11,075,611	10,956,765	11,546,830
Expense Total	8,424,684	9,191,177	10,191,965	10,813,885
Revenue Over/(Under) Expense	1,766,081	1,884,434	764,800	732,945
INTERNAL SERVICE FUNDS				
Risk Management				
Use of Money & Property	23,794	94,240	35,000	52,580
Charges for Current Services	1,010,630	1,143,395	1,156,725	1,255,695
Other Revenue	71,672	31,774	-	-
Reimbursement from Others	54,666	1,368	-	-
Other Financing Source	123,188	117,359	-	-
Revenue	1,283,951	1,388,136	1,191,725	1,308,275
Personnel Services	57,436	55,488	115,200	113,080
Contractual Services	1,240,400	786,817	1,013,085	1,144,050
Commodities	5	26,083	-	-
Other Charges	30,011	411	435	455
Expense	1,327,852	868,799	1,128,720	1,257,585
Risk Management	(43,901)	519,337	63,005	50,690
Total Internal Service Funds				
Revenue Total	1,283,951	1,388,136	1,191,725	1,308,275
Expense Total	1,327,852	868,799	1,128,720	1,257,585
Revenue Over/(Under) Expense	(43,901)	519,337	63,005	50,690
TRUST FUNDS				
OPEB Trust				
Use of Money & Property	(294,647)	310,419	-	-
Charges for Current Services	1,231,504	1,124,328	1,241,455	1,146,750
Revenue	936,858	1,434,747	1,241,455	1,146,750

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Personnel Services	1,091,446	981,305	1,239,955	1,145,225
Contractual Services	1,383	1,533	1,500	1,500
Expense	1,092,829	982,838	1,241,455	1,146,725
OPEB Trust	(155,971)	451,909	-	25
Total Trust Funds				
Revenue Total	936,858	1,434,747	1,241,455	1,146,750
Expense Total	1,092,829	982,838	1,241,455	1,146,725
Revenue Over/(Under) Expense	(155,971)	451,909	-	25
PERMANENT FUNDS				
Linwood Cemetery Trust				
Use of Money & Property	(9,662)	7,941	3,000	1,950
Revenue	(9,662)	7,941	3,000	1,950
Contractual Services	868	848	1,200	900
Other Charges	1,464	2,087	1,800	1,050
Expense	2,332	2,936	3,000	1,950
Linwood Cemetery Trust	(11,995)	5,006	-	-
East Linwood Cemetery Trust				
Use of Money & Property	(60,371)	51,589	14,000	14,980
Other Revenue	18,100	14,411	15,500	9,400
Revenue	(42,271)	66,001	29,500	24,380
Contractual Services	5,467	5,546	6,500	6,500
Other Charges	9,221	13,652	12,000	10,000
Expense	14,689	19,198	18,500	16,500
East Linwood Cemetery Trust	(56,960)	46,803	11,000	7,880
Total Permanent Funds				
Revenue Total	(51,934)	73,942	32,500	26,330
Expense Total	17,021	22,133	21,500	18,450
Revenue Over/(Under) Expense	(68,955)	51,809	11,000	7,880

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
COMPONENT UNIT				
Public Library				
Taxes	1,635,936	1,697,562	1,894,995	1,985,430
Licenses and Permits	1,511	2,158	-	500
Fines and Costs	-	71	-	1,000
Use of Money & Property	23,453	47,898	18,500	18,000
Intergovernmental Revenue	80,152	62,997	44,000	51,500
Charges for Current Services	2,519	3,546	-	1,000
Other Revenue	20,532	11,472	15,500	11,000
Transfer from Other Funds	-	51,552	-	-
Reimbursement from Others	14,616	14,259	22,700	33,000
Revenue	1,778,718	1,891,514	1,995,695	2,101,430
Personnel Services	1,125,655	1,149,742	1,290,830	1,466,920
Contractual Services	308,653	308,226	298,470	346,500
Commodities	186,724	236,228	231,165	238,200
Other Charges	21,055	228,036	175,230	92,230
Expense	1,642,088	1,922,231	1,995,695	2,143,850
Public Library	136,631	(30,718)	-	(42,420)
Library Working Cash				
Use of Money & Property	1,604	3,745	2,330	-
Transfer From Other Funds	-	37,769	-	-
Revenue	1,604	41,513	2,330	-
Other Charges	-	40,954	-	-
Expense	-	40,954	-	-
Library Working Cash	1,604	560	2,330	-
Library Long Term Capital				
Taxes	40,000	40,000	40,000	-
Fines and Costs	1,384	1,096	-	-
Use of Money & Property	28,195	76,740	-	-
Intergovernmental Revenue	4,611,977	4,611,977	1,537,325	-
Other Revenue	2,781,013	4,004,459	-	-
Transfer From Other Funds	-	-	95,000	-
Reimbursement from Others	2,561,374	749,000	-	-
Revenue	10,023,943	9,483,273	1,672,325	-

FUND SUMMARY BY CATEGORY - FISCAL YEARS 2022 - 2025

Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Contractual Services	59,147	21,734	43,000	-
Commodities	-	243,750	834,325	-
Capital Outlay	7,104,838	8,950,890	677,250	-
Other Charges	2,088,641	2,090,000	117,750	-
Expense	9,252,626	11,306,373	1,672,325	-
Library Long Term Capital	771,317	(1,823,101)	-	-
Capital Improvement/Developmnt				
Use of Money & Property	267	5,321	-	-
Transfer From Other Funds	-	169,000	-	-
Revenue	267	174,321	-	-
Expense	-	-	-	-
Capital Improvement/Developmnt	267	174,321	-	-
Total Component Unit				
Revenue Total	11,804,532	11,590,620	3,670,350	2,101,430
Expense Total	10,894,714	13,269,558	3,668,020	2,143,850
Revenue Over/(Under) Expense	909,818	(1,678,938)	2,330	(42,420)
Grand Total				
Revenue Total	90,011,124	93,106,833	72,584,070	71,729,830
Expense Total	81,987,504	86,614,406	85,309,185	78,759,480
Grand Total	8,023,620	6,492,427	(12,725,115)	(7,029,650)

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City of Galesburg 2025 Budget Fund Summary

Fund/Division	Fund/ Division Number	2025 Revenues	Use from Other Sources	2025 Expenditures
General Fund	001			
City Council	105			150,900
City Manager	110			512,045
City Clerk	115			404,400
Human Resources/Benefits	120			265,360
Legal	145			418,955
Contracts and Subsidies	160			2,337,110
Finance	205			961,130
Management Information Systems	207			768,020
Planning	305			138,450
Inspections	306			925,860
Engineering	410			646,945
Fleet Services	445			556,790
Street and Bridge Maintenance	450			2,114,465
Fire and Police Commission	505			47,075
Police	510			10,184,480
School Crossing Guard	525			172,255
Communications and Records	550			2,602,800
Fire	605			8,915,670
Emergency Services	630			84,610
GENERAL FUND		31,355,075	852,245	32,207,320
SPECIAL REVENUE FUNDS				
Motor Fuel Tax	011	1,225,000	645,750	1,870,750
Community Improvements/Infrastructure	012	1,178,965	669,285	1,848,250
Grants	013	3,447,280	-	3,447,280
City Gas Tax	014	636,000	16,990	652,990
Special Enforcements	016	20,000	38,035	58,035
ETSB	017	136,370	-	136,370
Storm Water Utility	018	841,175	195,440	1,036,615
Park Fund	019			
Park & Recreation Administration	1905			2,416,850
City Hall Buildings & Grounds	1910			297,630
PSB Buildings & Grounds	1911			193,465
Park Operation and Maintenance	1915			1,026,395
Golf Course	1920			1,292,750
Allison Campground	1925			86,280
Lake Storey Beach	1930			107,870
Lake Storey Pavilion	1935			130,475
Recreation Special Programs	1940			310,595
Lakeside Recreation Facility	1945			85,035
Lakeside Water Park	1950			371,550

City of Galesburg 2025 Budget Fund Summary

Fund/Division	Fund/ Division Number	2025 Revenues	Use from Other Sources	2025 Expenditures
Hawthorne Pool	1955			131,200
Hawthorne Gymnasium	1960			42,675
Maintenance of Linwood Cemetery	1965			245,190
Forestry	1975			366,220
Park Fund		5,980,410	1,123,770	7,104,180
Airport Fund	020	365,410	-	365,410
Foreign Fire	021	62,000	-	54,225
Property Redevelopment	023	894,000	307,885	1,201,885
Economic Development	024	1,372,100	591,895	1,963,995
CDBG Repayment	025	22,220	-	0
UDAG Repayment	026	16,430	867,700	884,130
Public Transportation Services	030			
Handivan	320			1,160,600
Bus Subsidy	370			1,644,015
		2,804,615	-	2,804,615
Public Transportation Projects	032	10,000	-	10,000
Total Special Revenue Funds		19,011,975	4,456,750	23,438,730
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service	043	652,315	-	652,315
2023 GO Bond Debt	044	718,050	-	718,050
2013A Seminary Street Business District	047	120,480	-	120,480
Total Debt Service Funds		1,490,845	-	1,490,845
CAPITAL PROJECT FUNDS				
TIF IV	049	357,745	259,955	617,700
TIF V	050	8,840	-	0
Player Fees	051	4,600	-	4,600
2023 GO Bond Capital Expense	052	191,430	2,380,615	2,572,045
Building Repair & Maintenance	053	171,300	-	92,620
Planning Fund	054	154,770	100,880	255,650
TIF VI	055	40,730	-	0
Computer Replacement	057	353,610	-	335,100
Vehicle Replacement	058	708,155	-	613,000
Utility Tax Capital Projects	059	1,700,435	6,970	1,707,405
Seminary Street Business District	060	50,705	-	43,970
Total Capital Project Funds		3,742,320	2,748,420	6,242,090
ENTERPRISE FUNDS				
Water Operations	061	8,194,795	-	7,394,115
Refuse	067	3,352,035	67,735	3,419,770

City of Galesburg 2025 Budget Fund Summary

Fund/Division	Fund/ Division Number	2025 Revenues	Use from Other Sources	2025 Expenditures
Total Enterprise Funds		11,546,830	67,735	10,813,885
INTERNAL SERVICE FUNDS				
Risk Management	078	1,308,275	-	1,257,585
Total Internal Service Funds		1,308,275	-	1,257,585
TRUST/PENSION FUNDS				
OPEB Trust	085	1,146,750	-	1,146,725
Total Trust/Pension Funds		1,146,750	-	1,146,725
PERMANENT FUNDS				
Linwood Cemetery	088	1,950	-	1,950
East Linwood Cemetery	089	24,380	-	16,500
Total Permanent Funds		26,330	-	18,450
COMPONENT UNIT				
Galesburg Public Library	900	2,101,430	42,420	2,143,850
Galesburg Library Working Cash	905	-	-	0
Galesburg Library Long Term Capital	915	-	-	0
Total Component Unit		2,101,430	42,420	2,143,850
Grand Total - All Funds		\$ 71,729,830	\$ 8,167,570	\$ 78,759,480

General Fund Summary

Division	Divison No.	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Revenue	0000	36,056,085	31,588,290	29,991,225	31,355,075
City Council	0105	265,425	139,412	158,645	150,900
City Manager	0110	268,757	384,801	394,430	512,045
City Clerk	0115	353,098	364,338	376,245	404,400
Human Resources/Benefits	0120	224,728	288,388	242,035	265,360
Legal	0145	202,292	254,033	268,360	418,955
Contracts and Subsidies	0160	8,041,678	4,482,438	2,614,855	2,337,110
Finance	0205	827,769	933,330	917,765	961,130
Management Information Systems	0207	520,288	436,987	601,715	768,020
Planning	0305	72,682	75,534	83,920	138,450
Inspections	0306	955,173	932,532	954,515	925,860
Engineering	0410	564,374	551,754	614,170	646,945
Fleet Services	0445	553,623	558,649	568,975	556,790
Street & Bridge Maintenance	0450	2,117,212	1,867,796	2,066,570	2,114,465
Fire & Police Commission	0505	47,664	31,627	39,235	47,075
Police	0510	10,145,420	9,792,872	9,549,040	10,184,480
School Crossing Guards	0525	64,104	133,450	99,530	172,255
Communications and Records	0550	2,194,679	2,278,859	2,424,275	2,602,800
Fire	0605	9,297,238	8,654,122	8,690,225	8,915,670
Emergency Services	0630	8,755	9,621	13,280	84,610
Revenue Total		36,056,085	31,588,290	29,991,225	31,355,075
Expense Total		36,724,958	32,170,545	30,677,785	32,207,320

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
General Fund				
Taxes	27,658,191	26,670,343	25,979,845	26,985,185
Licenses and Permits	414,252	441,907	417,800	435,380
Fines and Costs	368,295	337,441	290,200	289,260
Use of Money & Property	971,584	1,384,744	1,104,060	1,137,175
Intergovernmental Revenue	5,340,783	1,256,017	1,283,530	1,394,380
Charges for Current Services	1,179,132	1,359,244	875,790	1,064,695
Other Revenue	54,275	138,148	40,000	49,000
Reimbursement from Others	69,571	446	-	-
General Fund	36,056,085	31,588,290	29,991,225	31,355,075

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
General Fund					
Taxes					
30010	Property Taxes	7,830,007	7,643,394	8,025,095	8,281,320
30011	SSA #1 Property Tax	166,646	137,570	181,000	174,250
30020	Replacement Taxes	3,424,454	2,526,812	2,080,000	1,768,770
30030	State Income Tax	4,687,955	4,590,338	4,370,000	5,021,480
30040	Sales Tax	5,181,496	5,296,532	5,086,250	5,559,300
30043	Local Use Tax	1,034,376	1,005,465	1,045,500	935,000
30050	Home Rule Tax	3,089,069	3,058,069	2,914,000	2,773,715
30060	Prepared Food & Bev Tax	1,645,936	1,766,783	1,656,000	1,854,900
30090	Video Gambling Tax	581,346	624,826	607,000	592,490
30100	Municipal Auto Rental Tax	16,907	20,555	15,000	23,960
	Taxes	27,658,191	26,670,343	25,979,845	26,985,185
Licenses and Permits					
31010	Liquor Licenses	227,884	238,040	230,000	235,000
31015	Gaming License	39,125	48,296	45,000	52,000
31020	Entertainment Permit	1,400	1,200	1,000	1,000
31021	Adult Establishment Lic.	780	1,000	1,000	1,000
31030	Sidewalk Cafe License	675	900	1,000	900
31035	Tree Service Provider Registrtn	600	600	500	80
31040	General Contractor Regist.	19,100	21,900	19,000	19,000
31042	Excavator Registration	2,600	2,800	2,600	2,500
31045	Heating Contractor Licenses	5,000	4,610	4,500	4,500
31050	Electric Contractors Lic.	1,110	1,310	1,200	1,000
31055	Demolition Contractor Licenses	1,800	1,900	1,700	1,500
31070	Taxi Cab Company Permits	400	550	500	100
31080	Taxi Cab Individual License	1,150	700	700	300
31100	Wrecker Registration	600	600	600	700
31120	Animal Control Licenses	30,448	34,458	30,000	32,000
31200	Mobile Home Park Permits	3,210	3,610	3,500	3,200
31300	Rental Housing Registration	70,570	70,137	68,000	68,000
31900	Misc Licenses & Permits	7,800	9,296	7,000	12,600
	Licenses and Permits	414,252	441,907	417,800	435,380
Fines and Costs					
32010	Fines & Costs	98,965	80,900	100,000	73,740
32015	Vehicle Impound Fees	109,500	146,500	110,000	126,830
32020	Administrative Tickets	11,515	5,875	11,000	5,850
32022	Finance Administrative Fines	-	402	300	300
32030	Fire Department Fines	-	150	100	100
32035	Clerk Administrative Fines	5,120	4,290	2,000	2,980
32040	Traffic Violations-Non Moving	8,525	2,959	6,000	5,860
32100	Adjudication Court Costs	23,025	16,775	10,000	15,000
32120	Police Adjudication Fines	23,635	18,710	10,000	15,000
32122	Finance Adjudication Fines	200	1,800	600	600
32125	General Adjudication Fines	51,325	34,825	30,000	24,000
32130	Fire Adjudication Fines	300	150	200	200
32135	Clerk Adjudication Fines	30,110	22,305	8,000	16,800
32145	CD Adjudication Fines	6,075	1,801	2,000	2,000
	Fines and Costs	368,295	337,441	290,200	289,260
Use of Money & Property					
33010	Interest on Investments	184,143	601,389	400,000	482,325
33012	Unrealized Gain on Investment	(659)	36,505	-	-

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
33018	Interest Income-Leases	1,419	1,389	-	-
33020	Interest on loans	12,245	10,739	1,500	1,000
33100	Rental of Property	-	4,707	-	-
33105	Site Management	94,867	84,478	90,000	90,000
33400	Franchise Fees	372,904	335,368	355,000	271,650
33425	Telecom Infrastructure Fees	300,651	302,525	250,000	286,300
33450	Public Works Use of Materials	-	933	-	-
33650	Information Services	4,755	4,425	6,360	4,700
33865	Pop Commission	1,260	1,892	1,200	1,200
33900	Miscellaneous Revenue	-	393	-	-
	Use of Money & Property	971,584	1,384,744	1,104,060	1,137,175
	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	29,408	23,438	36,000	25,000
35300	State Operating Assist Grants	2,317	8,287	-	-
35315	Federal Reimbursements	4,122,094	-	-	-
35325	State Reimbursements	24,140	59,584	28,000	28,000
35360	Mtce of State Highways	76,520	81,525	80,000	84,300
35370	Mtce of Traffic Signals	11,350	18,783	12,000	12,000
35450	Fire Training Act	8,921	9,951	-	-
35640	PSB Communications & Records	924,316	878,337	963,900	1,037,215
35800	Ambulance Dispatch Fees	19,975	19,975	19,975	19,975
35850	Crossing Guards	32,052	66,744	49,765	86,130
35855	School Liason Officer	79,268	75,491	86,390	94,260
35900	Misc Intergovernmental Revenue	10,422	13,901	7,500	7,500
	Intergovernmental Revenue	5,340,783	1,256,017	1,283,530	1,394,380
	Charges for Current Services				
36010	Building Permits	50,883	282,207	30,000	30,000
36020	Electrical Inspections	14,205	51,504	15,000	15,000
36030	Plumbing/Sewer Install Permit	5,230	12,806	4,000	4,000
36040	Heating Install Permits	8,590	20,169	5,000	5,000
36050	Sewer Excavation Permits	8,190	5,350	8,000	6,000
36070	Moving/Wrecking Permits	3,463	1,625	600	1,000
36100	Sidewalk/Street Permits	5,340	3,390	3,000	3,500
36120	Weed Cleaning/Removals	108,519	92,914	80,000	125,000
36255	Garage Services	59,833	61,646	35,000	35,000
36410	Fire Prevention Permits	11,460	12,510	11,800	11,575
36420	False Alarm Fee	45,015	50,525	35,000	35,000
36430	Fire Protection Cntrctl Srvc	10,707	10,222	10,000	10,000
36440	Fire Extrication Services	3,151	723	500	1,500
36500	Zoning Appeals	4,000	2,900	3,000	3,000
36600	Reproduced Documents Fee	2,580	864	2,000	1,000
36610	Subdivision Fees	1,500	1,500	900	900
36800	Housing Authority Inspections	-	-	120	120
36860	Pub Works Mtce/Overhead	340	1,231	300	400
36864	Property Maintenance Admin Fee	27,480	30,120	8,000	20,160
36865	Property Maintenance Lien Fee	48,315	45,232	9,000	11,440
36870	Penalties/Accounting Services	17,164	21,641	17,700	18,240
36875	Administrative Fee	742,875	649,646	596,670	726,660
36900	Misc Charges - Current Service	293	520	200	200
	Charges for Current Services	1,179,132	1,359,244	875,790	1,064,695
	Other Revenue				
37050	Sale of Property	6,483	5,510	5,000	5,000
37110	Contrib/Donations Fire	-	110	-	-

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
37850	Accident Report Revenue	4,985	4,756	4,000	4,000
37900	Miscellaneous Other Revenue	42,807	127,772	31,000	40,000
	Other Revenue	54,275	138,148	40,000	49,000
	Reimbursement from Others				
39100	Reimbursements	69,571	446	-	-
	Reimbursement from Others	69,571	446	-	-
	General Fund	36,056,085	31,588,290	29,991,225	31,355,075

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001	General				
0000					
	Taxes				
001-0000-30010-00	Property Tax	7,830,007	7,643,394	8,025,095	8,281,320
001-0000-30011-00	SSA #1 Property Tax	166,646	137,570	181,000	174,250
001-0000-30020-00	Replacement Tax	3,424,454	2,526,812	2,080,000	1,768,770
001-0000-30030-00	State Income Tax	4,687,955	4,590,338	4,370,000	5,021,480
001-0000-30040-00	Sales Tax	5,181,496	5,296,532	5,086,250	5,559,300
001-0000-30043-00	Local Use Tax	1,034,376	1,005,465	1,045,500	935,000
001-0000-30050-00	Home Rule Tax	3,089,069	3,058,069	2,914,000	2,773,715
001-0000-30060-00	Food & Beverage Tax	1,645,936	1,766,783	1,656,000	1,854,900
001-0000-30090-00	Video Gambling Tax	581,346	624,826	607,000	592,490
001-0000-30100-00	Municipal Auto Rental Tax	16,907	20,555	15,000	23,960
	Taxes	27,658,191	26,670,343	25,979,845	26,985,185
	Licenses and Permits				
001-0000-31010-00	Liquor Licenses	227,884	238,040	230,000	235,000
001-0000-31015-00	Gaming License	39,125	48,296	45,000	52,000
001-0000-31020-00	Entertainment Permits	1,400	1,200	1,000	1,000
001-0000-31021-00	Adult Establishment Licenses	780	1,000	1,000	1,000
001-0000-31030-00	Sidewalk Cafe Licenses	675	900	1,000	900
001-0000-31035-00	Tree Service Provider Registrtrn	600	600	500	80
001-0000-31040-00	General Contractor Registratr	19,100	21,900	19,000	19,000
001-0000-31042-00	Excavator Registration	2,600	2,800	2,600	2,500
001-0000-31045-00	Heating Contractor Licenses	5,000	4,610	4,500	4,500
001-0000-31050-00	Electric Contracor Licenses	1,110	1,310	1,200	1,000
001-0000-31055-00	Demolition Contractor License	1,800	1,900	1,700	1,500
001-0000-31070-00	Taxi Cab Company Permits	400	550	500	100
001-0000-31080-00	Taxi Cab Individual Licenses	1,150	700	700	300
001-0000-31100-00	Wrecker Registration	600	600	600	700
001-0000-31120-00	Animal Control Licenses	30,448	34,458	30,000	32,000
001-0000-31200-00	Mobile Home Park Permits	3,210	3,610	3,500	3,200
001-0000-31300-00	Rental Housing Registration	70,570	70,137	68,000	68,000
001-0000-31900-00	Misc Licenses & Permits	7,800	9,296	7,000	12,600
	Licenses and Permits	414,252	441,907	417,800	435,380
	Fines and Costs				
001-0000-32010-00	Fines and Costs	98,965	80,900	100,000	73,740
001-0000-32015-00	Vehicle Impound Fees	109,500	146,500	110,000	126,830
001-0000-32020-00	Administrative Tickets	11,515	5,875	11,000	5,850
001-0000-32022-00	Finance Administrative Fines	-	402	300	300
001-0000-32030-00	Fire Department Fines	-	150	100	100
001-0000-32035-00	Clerk Adminstrative Fines	5,120	4,290	2,000	2,980
001-0000-32040-00	Non-Moving Traffic Violations	8,525	2,959	6,000	5,860
001-0000-32100-00	Adjudication Court Costs	23,025	16,775	10,000	15,000
001-0000-32120-00	Police Adjudication Fines	23,635	18,710	10,000	15,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001-0000-32122-00	Finance Adjudication Fines	200	1,800	600	600
001-0000-32125-00	General Adjudication Fines	51,325	34,825	30,000	24,000
001-0000-32130-00	Fire Adjudication Fines	300	150	200	200
001-0000-32135-00	Clerk Adjudication Fines	30,110	22,305	8,000	16,800
001-0000-32145-00	CD Adjudication Fines	6,075	1,801	2,000	2,000
	Fines and Costs	368,295	337,441	290,200	289,260
	Use of Money & Property				
001-0000-33010-00	Interest Income on Investments	184,143	601,389	400,000	482,325
001-0000-33012-00	Unrealized Gain on Investment	(659)	36,505	-	-
001-0000-33018-00	Interest Income-Leases	1,419	1,389	-	-
001-0000-33020-00	Interest on Loans	12,245	10,739	1,500	1,000
001-0000-33100-00	Rental of Property	-	4,707	-	-
001-0000-33105-00	Site Management	94,867	84,478	90,000	90,000
001-0000-33400-00	Franchise Fees	372,904	335,368	355,000	271,650
001-0000-33425-00	Telecommunication Infrast Fee	300,651	302,525	250,000	286,300
001-0000-33450-00	Public Works Use of Material	-	933	-	-
001-0000-33650-00	Information Services	4,755	4,425	6,360	4,700
001-0000-33865-00	General Fund Pop Commission	1,260	1,892	1,200	1,200
001-0000-33900-00	Miscellaneous Revenue	-	393	-	-
	Use of Money & Property	971,584	1,384,744	1,104,060	1,137,175
	Intergovernmental Revenue				
001-0000-35100-00	Fed Operate Assist Grants	29,408	23,438	36,000	25,000
001-0000-35300-00	State Operate Assist Grant	2,317	8,287	-	-
001-0000-35315-00	Federal Reimbursements	4,122,094	-	-	-
001-0000-35325-00	State Reimbursements	24,140	59,584	28,000	28,000
001-0000-35360-00	Maintenance of State Highways	76,520	81,525	80,000	84,300
001-0000-35370-00	Maintenance of Traffic Signals	11,350	18,783	12,000	12,000
001-0000-35450-00	Fire Training Act	8,921	9,951	-	-
001-0000-35640-00	Pub Saf Bldg Comm/Records	924,316	878,337	963,900	1,037,215
001-0000-35800-00	Ambulance Dispatch Fee	19,975	19,975	19,975	19,975
001-0000-35850-00	Crossing Guards	32,052	66,744	49,765	86,130
001-0000-35855-00	School Liaison Officer	79,268	75,491	86,390	94,260
001-0000-35900-00	Misc Intergovernmental Rev	10,422	13,901	7,500	7,500
	Intergovernmental Revenue	5,340,783	1,256,017	1,283,530	1,394,380
	Charges for Current Services				
001-0000-36010-00	Building Permits	50,883	282,207	30,000	30,000
001-0000-36020-00	Electrical Inspection Permits	14,205	51,504	15,000	15,000
001-0000-36030-00	Plumbing/Sewer Install Permits	5,230	12,806	4,000	4,000
001-0000-36040-00	Heating Installation Permits	8,590	20,169	5,000	5,000
001-0000-36050-00	Sewer Excavation Permits	8,190	5,350	8,000	6,000
001-0000-36070-00	Moving/Wrecking Permits	3,463	1,625	600	1,000
001-0000-36100-00	Sidewalk/Street Permits	5,340	3,390	3,000	3,500
001-0000-36120-00	Weed Cleaning/Removals	108,519	92,914	80,000	125,000
001-0000-36255-00	Garage Services	59,833	61,646	35,000	35,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001-0000-36410-00	Fire Prevention Permits	11,460	12,510	11,800	11,575
001-0000-36420-00	False Alarm Permit Fees	45,015	50,525	35,000	35,000
001-0000-36430-00	Fire Protection Cntrctl Srvc	10,707	10,222	10,000	10,000
001-0000-36440-00	Fire Extrication Services	3,151	723	500	1,500
001-0000-36500-00	Zoning Appeals	4,000	2,900	3,000	3,000
001-0000-36600-00	Reproduced Documents Fee	2,580	864	2,000	1,000
001-0000-36610-00	Subdivision Fees	1,500	1,500	900	900
001-0000-36800-00	Housing Authority Inspection	-	-	120	120
001-0000-36860-00	Pub Works Mtce/Overhead	340	1,231	300	400
001-0000-36864-00	Property Maintenance Admin Fee	27,480	30,120	8,000	20,160
001-0000-36865-00	Property Maintenance Lien Fee	48,315	45,232	9,000	11,440
001-0000-36870-00	Penalties/Accounting Services	17,164	21,641	17,700	18,240
001-0000-36875-00	Administrative Fee	742,875	649,646	596,670	726,660
001-0000-36900-00	Misc Chgs - Current Services	293	520	200	200
	Charges for Current Services	1,179,132	1,359,244	875,790	1,064,695
	Other Revenue				
001-0000-37050-00	Sale of Property	6,483	5,510	5,000	5,000
001-0000-37110-00	Cont./Donation - Fire	-	110	-	-
001-0000-37850-00	Accident Report Revenue	4,985	4,756	4,000	4,000
001-0000-37900-00	Misc Other Revenue	42,807	127,772	31,000	40,000
	Other Revenue	54,275	138,148	40,000	49,000
	Reimbursement from Others				
001-0000-39100-00	Reimbursements	69,571	446	-	-
	Reimbursement from Others	69,571	446	-	-
0000		36,056,085	31,588,290	29,991,225	31,355,075
001	General	36,056,085	31,588,290	29,991,225	31,355,075

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
General Fund				
Personnel Services	25,160,964	23,717,818	25,173,355	26,627,970
Contractual Services	2,325,937	2,504,131	3,489,770	3,527,970
Commodities	816,676	694,810	843,745	1,018,450
Capital Outlay	7,378	-	-	-
Other Charges	8,414,003	5,253,787	1,170,915	1,032,930
General Fund	36,724,958	32,170,545	30,677,785	32,207,320

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
General Fund					
Personnel Services					
41000	Regular Employees	11,453,291	12,027,563	13,515,145	14,310,160
41005	Workers Comp Wages	52,057	20,590	-	-
42000	Temporary Employees	193,255	251,954	262,600	336,480
43000	Overtime	931,346	499,030	502,175	506,205
45000	Callout Pay	18,900	32,809	32,800	27,800
45400	Police Sign on Bonus	-	42,000	44,000	32,000
45500	Canine Pay	6,219	6,563	6,850	7,290
47500	Term Life Insurance	21,421	22,864	22,210	22,795
47600	Workers Comp Premium	234,660	277,320	292,080	320,520
47700	Health Insurance Premium	2,000,607	2,211,247	2,426,040	2,636,030
47750	Retiree Health Insurance	485,369	465,546	471,990	483,170
47755	OPEB Contributions	120,720	124,110	123,350	125,655
47760	Retirement Health Savings	118,440	115,336	144,130	159,580
47770	Health Savings Account	82,152	83,862	80,560	77,600
48000	Pension Contributions	480,682	416,946	660,105	537,950
48010	Public Safety Pension Cons	8,475,528	6,607,425	6,014,285	6,430,085
48200	Social Security Contributions	480,712	511,358	574,235	602,420
48400	IMRF Employer Paid Member Cons	4,961	994	-	11,730
49500	Contract Education Incentive	644	300	800	500
	Personnel Services	25,160,964	23,717,818	25,173,355	26,627,970
Contractual Services					
51000	Professional Services	214,295	197,476	195,955	216,320
51010	External Attorney Fees	119,813	245,361	244,870	405,000
51300	Recording Fees	8,276	6,144	10,100	7,100
51500	Printing and Advertising	22,566	26,937	27,950	26,650
52000	Electricity	262,545	272,236	323,245	331,690
52300	Heat	12,688	2,955	15,180	5,405
52500	Sewer	2,288	2,536	3,475	3,620
53000	Postage	19,055	22,115	23,650	25,015
54000	Telecommunications	70,360	73,007	84,835	103,200
54500	Training and Travel	118,475	237,335	172,850	187,180
54700	Car Allowance	1,616	3,813	6,270	6,270
55000	Dues and Subscriptions	32,793	37,817	40,075	39,915
55400	Private Property Maintenance	114,022	110,294	80,000	125,000
55500	Maintenance of Equipment	150,300	132,298	156,160	152,580
55700	Mtce of Buildings & Improvemnt	205,963	111,071	501,275	166,235
55800	Maintenance Computer Equipment	374,423	409,515	563,965	700,935
56000	Rentals	412	841	380	420
56506	Flexible Spending Admini	1,179	1,150	1,000	1,800
56596	Auto Liability	9,720	13,920	11,100	11,100
56597	Property Repairs	130,660	171,500	187,395	205,560
57000	Bonds	273	315	1,425	1,425
57500	Laundry & Cleaning Services	5,766	5,127	6,900	7,200
58500	Receptions/Office Functions	5,749	10,517	9,950	24,050
59300	Mtce Medical/Safety Supplies	853	882	600	1,200
59500	Contract Serv Not Classified	-	-	350,000	313,620
59516	Information Services	8,802	8,466	15,000	11,000
59520	Youth Commission	1,710	814	3,205	2,860
59521	Prairieland Animal Center	237,684	234,120	234,120	234,120
59523	SSA#1 Mntce Property/ReplaceTX	193,646	165,570	210,000	211,000
59526	Landmark Commission	6	-	500	500
59590	Administrative Fee	-	-	8,340	-

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Contractual Services	2,325,937	2,504,131	3,489,770	3,527,970
	Commodities				
61000	Office Supplies	37,218	41,404	43,700	42,850
61500	Minor Office Mach & Equipmt	131	107	500	500
61700	Minor Computer Equip/Supplies	92,427	58,991	79,200	99,625
61800	Minor Furniture	10,881	10,053	4,000	8,400
62500	Motor Vehicle Supplies	152,829	139,306	150,450	178,500
62510	Gasoline	172,318	144,727	176,810	162,370
63000	Shop Supplies	11,519	12,839	13,000	13,000
63500	Botanical & Ag. Supplies	1,739	1,799	2,700	2,700
64200	Neighborhood Improvemnt Actvty	-	-	1,000	1,000
64500	Traffic Control Supplies	448	306	300	300
64800	Survey & Testing Supplies	1,049	899	2,800	2,800
65000	Cleaning & Household Supplies	12,567	12,268	11,000	12,700
65500	Materials to Maintain Equipmt	49,197	28,200	36,525	103,425
66000	Materials Maintain Blds/Improv	28,085	7,202	19,185	9,890
66500	Minor Tools & Apparatus	97,384	80,224	136,910	205,995
67000	Books	5,340	11,238	7,755	5,200
67500	Safety Clothing & Supplies	104,764	113,192	119,215	120,600
68000	Food	5,288	1,175	3,730	4,730
68500	Chemicals	5,880	7,132	8,565	8,565
68600	Emerg Med & Protect Supplies	8,519	7,099	13,400	13,450
69000	Firearms & Supplies	17,020	14,867	10,000	19,100
69300	Cannine Supplies	1,160	1,047	2,000	2,000
69400	Licensing & Tag Supplies	916	735	1,000	750
	Commodities	816,676	694,810	843,745	1,018,450
	Capital Outlay				
71000	Machinery & Equipment	7,378	-	-	-
	Capital Outlay	7,378	-	-	-
	Other Charges				
83100	Contribution to Others	1,854	1,685	195,825	5,000
84500	Property Tax	7,694	9,115	20,035	20,780
85013	Grant Fund Transfer To	-	131,282	-	-
85014	City Gas Tax Transfer To	93,401	-	-	-
85019	Park & Rec Transfer to	18,866	25,000	-	-
85023	Property Redvlpmnt Transfer To	102,950	306,470	100,000	100,000
85026	UDAG Transfer To	18,173	-	-	-
85030	Handivan Transfer To	-	196,141	345,330	386,865
85032	Transfer to Publi Trans Proj	373,980	-	-	-
85053	Bldg Rep Mtce Transfer To	4,200	19,740	48,900	19,260
85054	Planning Fund Transfer To	6,219,348	2,590,714	-	-
85057	Computer Replacemt Transfer To	480,180	70,500	199,440	306,420
85058	Vehicle Replacemt Transfer To	916,200	1,696,560	98,580	32,100
85500	Refunds & Reimbursements	8,098	8,098	8,100	8,100
85902	Miscellaneous Expense	1,291	28,461	5,460	-
87350	Interest on Leases	3,013	1,883	-	-
88150	Lease Principal Payments	34,655	35,785	-	-
88300	Lease Payments	(21,787)	(21,332)	17,345	18,005
89500	Bad Debt Expense	151,886	153,685	131,900	136,400
89600	Cash Over & Short	-	1	-	-
	Other Charges	8,414,003	5,253,787	1,170,915	1,032,930
	General Fund	36,724,958	32,170,545	30,677,785	32,207,320

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001	General				
0105	City Council				
	Personnel Services				
001-0105-41000-00	Regular Employees	47,000	47,000	47,000	47,000
001-0105-48200-00	Social Security Contributions	3,595	3,595	3,600	3,600
	Personnel Services	50,596	50,596	50,600	50,600
	Contractual Services				
001-0105-51000-00	Professional Services	85,088	55,885	61,945	65,660
001-0105-51500-00	Printing & Advertising	-	53	-	-
001-0105-53000-00	Postage	66	1	270	270
001-0105-54000-00	Telecommunications	4,625	4,527	6,670	6,670
001-0105-54500-00	Training and Travel	14,544	6,797	6,500	9,500
001-0105-55000-00	Dues & Subscriptions	2,000	2,740	2,740	2,000
001-0105-55800-00	Maint of Computer Equipment	663	2,364	100	100
001-0105-58500-00	Receptions & Office Functions	112	453	250	750
	Contractual Services	107,098	72,820	78,475	84,950
	Commodities				
001-0105-61000-00	Office Supplies	133	295	350	350
001-0105-61700-00	Minor Computer Equip & Supp	8,717	1,777	-	-
001-0105-61800-00	Minor Furniture	-	50	-	-
001-0105-67000-00	Books & Pamphlets	-	135	-	-
	Commodities	8,851	2,256	350	350
	Other Charges				
001-0105-85057-00	Computer Replacement Contrbtn	98,880	13,740	29,220	15,000
	Other Charges	98,880	13,740	29,220	15,000
0105	City Council	265,425	139,412	158,645	150,900

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0110	City Manager				
	Personnel Services				
001-0110-41000-00	Regular Employees	151,959	278,650	250,580	320,240
001-0110-42000-00	Temporary Employees	20,244	22,435	25,000	16,500
001-0110-47500-00	Term Life Insurance	663	859	790	1,220
001-0110-47600-00	Workers Compensation Premium	1,800	2,400	2,220	3,240
001-0110-47700-00	Health Insurance Premium	24,958	17,965	36,670	48,410
001-0110-47760-00	Retirement Health Savings	2,272	1,231	2,430	3,600
001-0110-47770-00	Health Savings Account	1,500	1,500	1,600	2,250
001-0110-48000-00	Pension Contributions	14,290	15,043	26,150	26,900
001-0110-48200-00	Social Security Contributions	12,993	22,699	21,080	26,665
001-0110-48400-00	IMRF Employer Paid Member Cons	4,961	994	-	11,730
	Personnel Services	235,640	363,774	366,520	460,755
	Contractual Services				
001-0110-51000-00	Professional Services	21,390	275	700	700
001-0110-53000-00	Postage	22	46	55	370
001-0110-54000-00	Telecommunications	1,403	1,327	2,035	1,960
001-0110-54500-00	Training and Travel	797	1,588	7,000	19,000
001-0110-54700-00	Car Allowance	480	2,320	4,800	4,800
001-0110-55000-00	Dues & Subscriptions	1,440	3,013	2,500	2,570
001-0110-55500-00	Maintenance of Equipment	247	247	265	275
001-0110-55800-00	Maint of Computer Equipment	807	2,597	2,030	2,455
001-0110-56597-00	Prop Prem-Risk Mgt Contrib	380	2,420	2,235	2,700
001-0110-57000-00	Bonds	-	-	75	75
001-0110-58500-00	Receptions & Office Functions	261	565	500	11,250
	Contractual Services	27,229	14,398	22,195	46,155
	Commodities				
001-0110-61000-00	Office Supplies	1,139	1,250	1,500	1,500
001-0110-61700-00	Minor Computer Equip & Supp	214	228	1,000	-
001-0110-61800-00	Minor Furniture	374	-	500	-
001-0110-66500-00	Minor Tools & Apparatus	630	-	-	-
	Commodities	2,357	1,478	3,000	1,500
	Other Charges				
001-0110-85057-00	Computer Replacement Contrbtn	3,120	4,740	2,280	3,180
001-0110-88300-00	Lease Payments	411	411	435	455
	Other Charges	3,531	5,151	2,715	3,635
0110	City Manager	268,757	384,801	394,430	512,045

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0115	City Clerk				
	Personnel Services				
001-0115-41000-00	Regular Employees	235,596	241,787	251,740	271,430
001-0115-47500-00	Term Life Insurance	864	864	880	880
001-0115-47600-00	Workers Compensation Premium	4,020	5,340	4,920	4,740
001-0115-47700-00	Health Insurance Premium	34,355	35,843	38,450	42,060
001-0115-47770-00	Health Savings Account	3,000	3,000	3,200	3,000
001-0115-48000-00	Pension Contributions	23,011	17,193	19,370	22,810
001-0115-48200-00	Social Security Contributions	17,200	17,812	19,270	20,780
	Personnel Services	318,045	321,840	337,830	365,700
	Contractual Services				
001-0115-51000-00	Professional Services	2,235	7,625	6,280	3,550
001-0115-51300-00	Recording Fees	189	-	100	100
001-0115-51500-00	Printing & Advertising	2,470	1,119	5,000	4,000
001-0115-53000-00	Postage	3,945	4,097	4,325	4,425
001-0115-54000-00	Telecommunications	1,542	1,543	1,655	1,655
001-0115-54500-00	Training and Travel	955	2,043	2,000	2,000
001-0115-55000-00	Dues & Subscriptions	1,391	640	1,200	1,200
001-0115-55500-00	Maintenance of Equipment	1,137	987	1,040	1,090
001-0115-55800-00	Maint of Computer Equipment	8,397	8,953	8,650	8,885
001-0115-56597-00	Prop Prem-Risk Mgt Contrib	-	780	780	780
001-0115-57000-00	Bonds	-	150	800	800
001-0115-58500-00	Receptions & Office Functions	91	50	-	750
	Contractual Services	22,352	27,987	31,830	29,235
	Commodities				
001-0115-61000-00	Office Supplies	2,132	2,672	2,300	2,700
001-0115-61700-00	Minor Computer Equip & Supp	700	-	1,000	3,250
001-0115-67000-00	Books & Pamphlets	-	131	-	-
001-0115-69400-00	Licensing and Tag Supplies	916	735	1,000	750
	Commodities	3,748	3,538	4,300	6,700
	Other Charges				
001-0115-84500-00	Property Tax	7,694	9,115	-	-
001-0115-85057-00	Computer Replacement Contrbtn	-	600	960	1,380
001-0115-88300-00	Lease Payments	1,259	1,259	1,325	1,385
	Other Charges	8,953	10,974	2,285	2,765
0115	City Clerk	353,098	364,338	376,245	404,400

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0120	Human Resources/Benefits				
	Personnel Services				
001-0120-41000-00	Regular Employees	127,584	136,816	126,450	141,520
001-0120-47500-00	Term Life Insurance	745	674	610	610
001-0120-47600-00	Workers Compensation Premium	1,800	2,400	1,680	1,680
001-0120-47700-00	Health Insurance Premium	28,399	28,561	28,180	30,850
001-0120-47760-00	Retirement Health Savings	2,128	1,938	1,720	1,820
001-0120-47770-00	Health Savings Account	1,200	1,050	640	600
001-0120-48000-00	Pension Contributions	12,344	9,658	9,730	11,900
001-0120-48200-00	Social Security Contributions	9,223	9,941	9,680	10,840
	Personnel Services	183,423	191,038	178,690	199,820
	Contractual Services				
001-0120-51000-00	Professional Services	5,282	50,750	12,000	12,200
001-0120-51500-00	Printing & Advertising	3,037	8,581	5,250	5,250
001-0120-53000-00	Postage	46	65	250	110
001-0120-54000-00	Telecommunications	534	984	1,040	1,040
001-0120-54500-00	Training and Travel	628	2,171	2,000	2,500
001-0120-55000-00	Dues & Subscriptions	895	639	1,400	1,400
001-0120-55500-00	Maintenance of Equipment	247	247	265	275
001-0120-55800-00	Maint of Computer Equipment	15,781	16,475	23,325	23,850
001-0120-56506-00	Third Party Administration	1,179	1,150	1,000	1,800
001-0120-56597-00	Prop Prem-Risk Mgt Contrib	7,020	7,080	7,260	6,540
001-0120-58500-00	Receptions & Office Functions	3,973	6,057	5,700	7,200
	Contractual Services	38,622	94,200	59,490	62,165
	Commodities				
001-0120-61000-00	Office Supplies	566	639	2,000	1,800
001-0120-67000-00	Books and Pamphlets	146	-	400	400
	Commodities	711	639	2,400	2,200
	Other Charges				
001-0120-85057-00	Computer Replacement Contrbtn	1,560	2,100	1,020	720
001-0120-88300-00	Lease Payments	411	411	435	455
	Other Charges	1,971	2,511	1,455	1,175
0120	Human Resources/Benefits	224,728	288,388	242,035	265,360

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0145	Legal				
	Personnel Services				
001-0145-41000-00	Regular Employees	48,011	-	-	-
001-0145-47500-00	Term Life Insurance	144	-	-	-
001-0145-47600-00	Workers Compensation Premium	480	-	-	-
001-0145-47700-00	Health Insurance Premium	2,596	-	-	-
001-0145-47760-00	Retirement Health Savings	660	-	-	-
001-0145-47770-00	Health Savings Account	375	-	-	-
001-0145-48000-00	Pension Contributions	4,870	-	-	-
001-0145-48200-00	Social Security Contributions	3,666	-	-	-
	Personnel Services	60,801	-	-	-
	Contractual Services				
001-0145-51000-00	Professional Services	10,139	3,643	9,000	6,000
001-0145-51010-00	External Attorney Fees	119,813	245,361	244,870	405,000
001-0145-51500-00	Printing & Advertising	3,774	-	2,500	2,000
001-0145-53000-00	Postage	1,240	1,138	1,330	1,325
001-0145-54000-00	Telecommunications	372	132	550	550
001-0145-54500-00	Training and Travel	269	-	2,500	-
001-0145-55000-00	Dues & Subscriptions	1,272	610	1,300	-
001-0145-55500-00	Maintenance of Equipment	247	247	265	275
001-0145-55800-00	Maint of Computer Equipment	3,283	2,270	4,110	2,850
001-0145-56597-00	Prop Prem-Risk Mgt Contrib	-	120	-	-
	Contractual Services	140,410	253,520	266,425	418,000
	Commodities				
001-0145-61000-00	Office Supplies	10	41	500	500
001-0145-61800-00	Minor Furniture	-	-	500	-
001-0145-67000-00	Books & Pamphlets	-	61	500	-
	Commodities	10	102	1,500	500
	Other Charges				
001-0145-85057-00	Computer Replacement Contrbtn	660	-	-	-
001-0145-88300-00	Lease Payments	411	411	435	455
	Other Charges	1,071	411	435	455
0145	Legal	202,292	254,033	268,360	418,955

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0160	Contracts and Subsidies				
	Personnel Services				
001-0160-41000-00	Regular Employees	-	23,739	158,655	212,185
001-0160-47750-00	Retiree Health Insurance	458,730	439,973	444,760	469,230
001-0160-47755-00	OPEB Contributions	116,940	120,480	119,105	121,575
001-0160-48000-00	Pension Contributions	-	56,169	225,945	56,165
001-0160-48200-00	Social Security Contributions	-	344	7,800	4,945
	Personnel Services	575,670	640,704	956,265	864,100
	Contractual Services				
001-0160-51000-00	Professional Services	1,792	3,788	4,500	4,000
001-0160-51300-00	Recording Fees	8,087	6,144	10,000	7,000
001-0160-51500-00	Printing & Advertising	4,210	5,718	4,500	4,250
001-0160-55800-00	Maint of Computer Equipment	28,968	10,635	34,100	35,850
001-0160-56000-00	Rentals	194	199	250	290
001-0160-59500-00	Contract Serv Not Classified	-	-	350,000	313,620
001-0160-59516-00	Information Services	8,802	8,466	15,000	11,000
001-0160-59520-00	Youth Commission	1,710	814	3,205	2,860
001-0160-59521-00	Prairieland Animal Center	237,684	234,120	234,120	234,120
001-0160-59523-00	SSA#1 Mntce Property/ReplaceTX	193,646	165,570	210,000	211,000
001-0160-59526-00	Landmark Commission	6	-	500	500
	Contractual Services	485,098	435,454	866,175	824,490
	Commodities				
001-0160-61000-00	Office Supplies	2,635	-	-	-
001-0160-64200-00	Neighborhood Improvemnt Actvty	-	-	1,000	1,000
001-0160-65500-00	Materials to Maintain Equipmnt	369	374	450	600
	Commodities	3,004	374	1,450	1,600
	Other Charges				
001-0160-83100-00	Contributions to Others	91	-	190,825	-
001-0160-84500-00	Property Tax	-	-	20,035	20,780
001-0160-85013-00	Transfer to Grant Fund	-	131,282	-	-
001-0160-85014-00	Transfer to City Gas Tax	93,401	-	-	-
001-0160-85019-00	Transfer to Park & Rec	18,866	25,000	-	-
001-0160-85023-00	Transfer to Property Redvlpmnt	100,000	306,470	100,000	100,000
001-0160-85026-00	Transfer to UDAG	18,173	-	-	-
001-0160-85030-00	Public Trans Serv Transfer To	-	196,141	345,330	386,865
001-0160-85032-00	Transfer to Public Trans Proj	373,980	-	-	-
001-0160-85054-00	Transfer to Planning Fund	6,219,348	2,590,714	-	-
001-0160-88300-00	Lease Payments	2,160	2,614	2,875	2,875
001-0160-89500-00	Bad Debt Expense	151,886	153,685	131,900	136,400
	Other Charges	6,977,905	3,405,906	790,965	646,920
0160	Contracts and Subsidies	8,041,678	4,482,438	2,614,855	2,337,110

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0205	Finance				
	Personnel Services				
001-0205-41000-00	Regular Employees	540,834	612,039	604,800	627,060
001-0205-42000-00	Temporary Employees	6,055	5,689	5,400	6,760
001-0205-43000-00	Overtime Pay	-	32	-	-
001-0205-47500-00	Term Life Insurance	2,506	2,506	2,530	2,530
001-0205-47600-00	Workers Compensation Premium	6,900	9,060	8,280	8,100
001-0205-47700-00	Health Insurance Premium	77,366	98,010	95,710	101,160
001-0205-47760-00	Retirement Health Savings	-	-	-	1,390
001-0205-47770-00	Health Savings Account	750	750	800	1,500
001-0205-48000-00	Pension Contributions	53,470	44,110	46,940	53,250
001-0205-48200-00	Social Security Contributions	40,316	44,403	46,700	48,500
001-0205-49500-00	Contractual Eductn Incentive	600	300	-	-
	Personnel Services	728,797	816,899	811,160	850,250
	Contractual Services				
001-0205-51000-00	Professional Services	14,173	15,265	16,600	16,100
001-0205-51500-00	Printing & Advertising	2,356	2,345	3,000	3,000
001-0205-53000-00	Postage	1,131	2,313	2,125	2,620
001-0205-54000-00	Telecommunications	3,889	4,573	4,730	4,730
001-0205-54500-00	Training and Travel	1,006	9,987	11,300	6,500
001-0205-55000-00	Dues & Subscriptions	1,113	916	1,325	1,225
001-0205-55500-00	Maintenance of Equipment	1,055	1,470	1,040	1,090
001-0205-55800-00	Maint of Computer Equipment	38,959	40,602	44,240	48,100
001-0205-56597-00	Prop Prem-Risk Mgt Contrib	-	1,320	1,380	1,320
001-0205-58500-00	Receptions & Office Functions	134	-	-	-
	Contractual Services	63,816	78,791	85,740	84,685
	Commodities				
001-0205-61000-00	Office Supplies	2,952	1,807	4,000	3,000
001-0205-61500-00	Minor Office Machinery & Equip	-	107	-	-
001-0205-61700-00	Minor Computer Equip & Supp	3,069	132	-	1,000
001-0205-61800-00	Minor Furniture	5,150	1,348	2,000	2,000
001-0205-65500-00	Materials to Maintain Equipmt	66	985	1,000	1,000
001-0205-66500-00	Minor Tools & Apparatus	1,047	363	-	-
001-0205-67000-00	Books & Pamphlets	-	78	100	100
001-0205-68000-00	Food	380	126	400	400
	Commodities	12,664	4,945	7,500	7,500
	Other Charges				
001-0205-85057-00	Computer Replacement Contrbbtn	20,280	30,480	11,040	16,260
001-0205-88300-00	Lease Payments	2,213	2,213	2,325	2,435
001-0205-89600-00	Cash Over & Short	-	1	-	-
	Other Charges	22,493	32,694	13,365	18,695
0205	Finance	827,769	933,330	917,765	961,130

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0207	Management Information Systems				
	Personnel Services				
001-0207-41000-00	Regular Employees	190,263	198,363	277,520	215,640
001-0207-47500-00	Term Life Insurance	734	734	1,180	770
001-0207-47600-00	Workers Compensation Premium	2,700	3,600	3,300	4,380
001-0207-47700-00	Health Insurance Premium	36,603	26,254	47,010	33,840
001-0207-47760-00	Retirement Health Savings	1,130	-	1,230	930
001-0207-47770-00	Health Savings Account	2,025	2,025	2,160	3,000
001-0207-48000-00	Pension Contributions	18,491	14,175	21,350	18,120
001-0207-48200-00	Social Security Contributions	13,946	14,847	21,240	16,510
	Personnel Services	265,894	259,998	374,990	293,190
	Contractual Services				
001-0207-51000-00	Professional Services	-	355	-	-
001-0207-53000-00	Postage	292	38	200	200
001-0207-54000-00	Telecommunications	7,517	7,911	9,090	9,490
001-0207-54500-00	Training and Travel	35	21	6,000	6,000
001-0207-55000-00	Dues & Subscriptions	-	-	500	500
001-0207-55700-00	Maint of Building & Improvemnt	-	-	1,000	37,000
001-0207-55800-00	Maint of Computer Equipment	136,725	148,852	178,755	262,880
001-0207-56597-00	Prop Prem-Risk Mgt Contrib	360	900	960	1,260
	Contractual Services	144,929	158,077	196,505	317,330
	Commodities				
001-0207-61000-00	Office Supplies	(642)	402	250	500
001-0207-61700-00	Minor Computer Equip & Supp	17,251	12,932	18,000	45,000
001-0207-61800-00	Minor Furniture	-	410	-	-
001-0207-62500-00	Motor Vehicle Supplies	201	99	250	500
001-0207-62510-00	Gasoline	376	208	500	360
001-0207-67500-00	Safety Clothing & Supplies	-	-	-	500
	Commodities	17,185	14,052	19,000	46,860
	Other Charges				
001-0207-85053-00	Building Repair & Maint Contrb	2,160	1,080	8,940	1,500
001-0207-85057-00	Computer Replacement Contrbtn	88,860	-	-	109,140
001-0207-85058-00	Vehicle Replacement Fund	1,260	3,780	2,280	-
	Other Charges	92,280	4,860	11,220	110,640
0207	Management Information Systems	520,288	436,987	601,715	768,020

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0305	Planning				
	Personnel Services				
001-0305-41000-00	Regular Employees	45,648	49,160	52,040	89,250
001-0305-43000-00	Overtime Pay	-	-	75	75
001-0305-47500-00	Term Life Insurance	240	246	230	470
001-0305-47600-00	Workers Compensation Premium	900	720	720	660
001-0305-47700-00	Health Insurance Premium	6,888	7,181	7,700	13,150
001-0305-47760-00	Retirement Health Savings	334	336	340	930
001-0305-47770-00	Health Savings Account	375	375	400	750
001-0305-48000-00	Pension Contributions	4,475	3,513	4,015	7,505
001-0305-48200-00	Social Security Contributions	3,340	3,596	3,995	6,835
	Personnel Services	62,199	65,126	69,515	119,625
	Contractual Services				
001-0305-51000-00	Professional Services	150	-	1,000	1,000
001-0305-51500-00	Printing & Advertising	1,879	1,476	2,000	2,000
001-0305-53000-00	Postage	1,025	1,340	1,020	1,360
001-0305-54000-00	Telecommunications	852	822	860	1,225
001-0305-54500-00	Training and Travel	1,582	2,476	3,150	3,400
001-0305-55000-00	Dues & Subscriptions	2,482	2,166	2,760	3,120
001-0305-55500-00	Maintenance of Equipment	316	316	335	350
001-0305-55800-00	Maint of Computer Equipment	198	198	410	1,740
001-0305-56597-00	Prop Prem-Risk Mgt Contrib	240	360	360	360
	Contractual Services	8,724	9,155	11,895	14,555
	Commodities				
001-0305-61000-00	Office Supplies	916	510	1,600	1,000
001-0305-61700-00	Minor Computer Equip & Supp	-	-	-	1,825
001-0305-61800-00	Minor Furniture	-	-	-	500
001-0305-67000-00	Books & Pamphlets	169	70	200	200
	Commodities	1,085	579	1,800	3,525
	Other Charges				
001-0305-88300-00	Lease Payments	674	674	710	745
	Other Charges	674	674	710	745
0305	Planning	72,682	75,534	83,920	138,450

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0306	Inspections				
	Personnel Services				
001-0306-41000-00	Regular Employees	519,738	543,396	585,360	518,780
001-0306-42000-00	Temporary Employees	6,044	5,787	15,000	16,500
001-0306-43000-00	Overtime Pay	-	-	100	95
001-0306-47500-00	Term Life Insurance	2,457	2,428	2,420	2,020
001-0306-47600-00	Workers Compensation Premium	7,140	10,200	9,480	8,580
001-0306-47700-00	Health Insurance Premium	80,510	83,894	89,850	89,010
001-0306-47760-00	Retirement Health Savings	6,075	6,122	6,220	5,040
001-0306-47770-00	Health Savings Account	5,700	5,700	6,080	4,950
001-0306-48000-00	Pension Contributions	50,977	38,821	45,030	43,590
001-0306-48200-00	Social Security Contributions	39,352	41,078	45,935	40,960
	Personnel Services	717,993	737,426	805,475	729,525
	Contractual Services				
001-0306-51000-00	Professional Services	701	756	880	875
001-0306-51500-00	Printing & Advertising	155	-	1,000	1,000
001-0306-53000-00	Postage	6,081	7,496	7,110	7,615
001-0306-54000-00	Telecommunications	6,143	5,621	7,480	8,155
001-0306-54500-00	Training and Travel	911	1,418	3,540	3,620
001-0306-55000-00	Dues & Subscriptions	661	774	1,365	1,500
001-0306-55400-00	Private Property Maintenance	114,022	110,294	80,000	125,000
001-0306-55500-00	Maintenance of Equipment	1,685	1,145	1,510	1,565
001-0306-55800-00	Maint of Computer Equipment	22,088	23,457	24,855	26,965
001-0306-56597-00	Prop Prem-Risk Mgt Contrib	-	1,500	1,500	1,380
	Contractual Services	152,450	152,460	129,240	177,675
	Commodities				
001-0306-61000-00	Office Supplies	1,623	2,861	2,000	2,500
001-0306-61700-00	Minor Computer Equip & Supp	1,598	1,547	5,800	2,650
001-0306-61800-00	Minor Furniture	-	-	-	900
001-0306-62500-00	Motor Vehicle Supplies	4,241	1,613	3,000	3,000
001-0306-62510-00	Gasoline	5,045	4,655	5,170	4,850
001-0306-66500-00	Minor Tools & Apparatus	75	148	600	600
001-0306-67000-00	Books & Pamphlets	2,047	2,526	1,505	1,500
001-0306-67500-00	Safety Clothing & Supplies	90	213	500	500
	Commodities	14,717	13,563	18,575	16,500
	Other Charges				
001-0306-85023-00	Transfer to Property Redvlpmnt	2,950	-	-	-
001-0306-85057-00	Computer Replacement Contrbbtn	5,160	3,780	480	1,380
001-0306-85058-00	Vehicle Replacement Fund	61,200	24,600	-	-
001-0306-88300-00	Lease Payments	703	703	745	780
	Other Charges	70,013	29,083	1,225	2,160
0306	Inspections	955,173	932,532	954,515	925,860

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0410	Engineering				
	Personnel Services				
001-0410-41000-00	Regular Employees	370,862	351,089	400,880	418,500
001-0410-42000-00	Temporary Employees	6,288	12,880	15,640	16,100
001-0410-43000-00	Overtime Pay	1,364	-	-	2,500
001-0410-47500-00	Term Life Insurance	1,567	1,606	1,530	1,530
001-0410-47600-00	Workers Compensation Premium	5,580	6,000	5,460	5,280
001-0410-47700-00	Health Insurance Premium	38,665	47,726	48,860	54,530
001-0410-47760-00	Retirement Health Savings	4,110	4,146	4,890	4,920
001-0410-47770-00	Health Savings Account	1,875	3,750	4,800	3,750
001-0410-48000-00	Pension Contributions	37,348	25,206	30,830	35,370
001-0410-48200-00	Social Security Contributions	28,258	27,400	31,870	33,445
001-0410-49500-00	Contractual Eductn Incentive	44	-	-	-
	Personnel Services	495,961	479,803	544,760	575,925
	Contractual Services				
001-0410-51000-00	Professional Services	2,380	12,797	1,280	1,325
001-0410-51500-00	Printing & Advertising	-	-	300	300
001-0410-53000-00	Postage	611	115	645	580
001-0410-54000-00	Telecommunications	3,380	2,875	3,550	7,300
001-0410-54500-00	Training and Travel	4,571	1,787	3,160	7,010
001-0410-55000-00	Dues & Subscriptions	2,263	2,214	2,395	2,695
001-0410-55500-00	Maintenance of Equipment	474	474	1,500	2,025
001-0410-55800-00	Maint of Computer Equipment	19,234	25,506	36,810	32,965
001-0410-56597-00	Prop Prem-Risk Mgt Contrib	900	1,800	1,140	1,020
001-0410-58500-00	Receptions & Office Functions	-	168	-	-
	Contractual Services	33,813	47,735	50,780	55,220
	Commodities				
001-0410-61000-00	Office Supplies	1,947	2,503	2,500	2,600
001-0410-61500-00	Minor Office Machinery & Equip	34	-	-	-
001-0410-61700-00	Minor Computer Equip & Supp	350	767	-	-
001-0410-62500-00	Motor Vehicle Supplies	190	889	2,000	1,000
001-0410-62510-00	Gasoline	3,444	1,569	3,285	2,505
001-0410-64800-00	Survey & Testing Supplies	1,049	899	2,800	2,800
001-0410-65500-00	Materials to Maintain Equipmt	10	-	100	100
001-0410-66500-00	Minor Tools & Apparatus	456	-	300	300
001-0410-67000-00	Books & Pamphlets	169	486	-	-
001-0410-67500-00	Safety Clothing & Supplies	461	191	400	400
001-0410-68000-00	Food	159	-	-	-
	Commodities	8,268	7,304	11,385	9,705
	Other Charges				
001-0410-85057-00	Computer Replacement Contrbntn	8,700	5,520	6,180	4,980
001-0410-85058-00	Vehicle Replacement Fund	16,620	10,380	-	-
001-0410-88300-00	Lease Payments	1,011	1,011	1,065	1,115

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Other Charges	26,331	16,911	7,245	6,095
0410	Engineering	564,374	551,754	614,170	646,945

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0445	Fleet Services				
	Personnel Services				
001-0445-41000-00	Regular Employees	289,123	299,291	318,350	306,890
001-0445-42000-00	Temporary Employees	12,000	13,944	14,000	14,400
001-0445-43000-00	Overtime Pay	2,391	333	3,000	3,000
001-0445-47500-00	Term Life Insurance	432	432	440	330
001-0445-47600-00	Workers Compensation Premium	4,200	5,340	5,040	4,500
001-0445-47700-00	Health Insurance Premium	50,401	50,861	54,490	57,060
001-0445-47760-00	Retirement Health Savings	2,373	2,382	2,410	2,150
001-0445-47770-00	Health Savings Account	3,000	2,250	2,400	2,250
001-0445-48000-00	Pension Contributions	28,560	21,400	24,720	26,035
001-0445-48200-00	Social Security Contributions	22,397	23,215	25,660	24,820
	Personnel Services	414,877	419,447	450,510	441,435
	Contractual Services				
001-0445-52000-00	Electricity	4,934	5,088	5,885	7,450
001-0445-52300-00	Heat	1,740	493	1,915	645
001-0445-52500-00	Sewer	209	146	290	250
001-0445-53000-00	Postage	11	3	50	50
001-0445-54000-00	Telecommunications	1,320	1,304	1,410	2,475
001-0445-54500-00	Training and Travel	150	-	300	300
001-0445-55000-00	Dues & Subscriptions	261	191	350	350
001-0445-55500-00	Maintenance of Equipment	15,779	13,007	12,000	12,000
001-0445-55700-00	Maint of Building & Improvemnt	8,259	9,128	4,290	4,300
001-0445-55800-00	Maint of Computer Equipment	14,308	14,990	15,025	15,610
001-0445-56596-00	Auto Liability	360	-	-	-
001-0445-56597-00	Prop Prem-Risk Mgt Contrib	720	1,500	5,340	6,060
001-0445-57500-00	Laundry & Cleaning Services	3,715	4,424	4,500	4,800
001-0445-59300-00	Medical & Safety Supplies	-	331	-	-
	Contractual Services	51,765	50,605	51,355	54,290
	Commodities				
001-0445-61000-00	Office Supplies	254	60	800	500
001-0445-62500-00	Motor Vehicle Supplies	24,473	28,289	12,000	30,000
001-0445-62510-00	Gasoline	7,502	6,189	7,460	6,815
001-0445-63000-00	Shop Supplies	11,519	12,839	13,000	13,000
001-0445-65000-00	Cleaning & Household Supplies	216	-	500	500
001-0445-65500-00	Materials to Maintain Equipmt	64	1,818	750	750
001-0445-66000-00	Materials to Mntn Bldgs/Improv	1,265	1,674	500	500
001-0445-66500-00	Minor Tools & Apparatus	5,375	6,124	8,000	8,000
001-0445-67500-00	Safety Clothing & Supplies	575	704	1,000	1,000
001-0445-68000-00	Food	39	-	-	-
	Commodities	51,281	57,697	44,010	61,065
	Other Charges				
001-0445-85053-00	Building Repair & Maint Contrb	-	17,700	10,020	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001-0445-85058-00	Vehicle Replacement Fund	35,700	13,200	13,080	-
	Other Charges	35,700	30,900	23,100	-
0445	Fleet Services	553,623	558,649	568,975	556,790

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0450	Street & Bridge Maintenance				
	Personnel Services				
001-0450-41000-00	Regular Employees	674,574	200,789	877,870	878,250
001-0450-41005-00	Workers Comp Wages	20,620	12,343	-	-
001-0450-42000-00	Temporary Employees	70,928	64,260	78,440	84,000
001-0450-43000-00	Overtime Pay	34,753	12,825	45,000	45,000
001-0450-45000-00	Callout Pay	7,950	7,650	7,800	7,800
001-0450-47500-00	Term Life Insurance	756	756	770	770
001-0450-47600-00	Workers Compensation Premium	27,300	29,880	28,440	31,260
001-0450-47700-00	Health Insurance Premium	128,107	134,397	160,500	158,120
001-0450-47760-00	Retirement Health Savings	4,657	4,625	4,610	6,870
001-0450-47770-00	Health Savings Account	8,052	7,171	9,200	7,880
001-0450-48000-00	Pension Contributions	75,810	55,541	71,580	78,215
001-0450-48200-00	Social Security Contributions	57,971	61,226	77,200	77,655
	Personnel Services	1,111,477	591,462	1,361,410	1,375,820
	Contractual Services				
001-0450-51000-00	Professional Services	2,088	2,098	2,400	2,800
001-0450-51500-00	Printing & Advertising	-	841	200	600
001-0450-52000-00	Electricity	237,419	246,943	293,355	294,700
001-0450-52300-00	Heat	6,023	1,763	6,630	2,295
001-0450-52500-00	Sewer	925	1,129	1,330	1,530
001-0450-53000-00	Postage	137	62	85	75
001-0450-54000-00	Telecommunications	2,065	2,509	2,830	9,685
001-0450-54500-00	Training and Travel	-	-	5,500	2,500
001-0450-55000-00	Dues & Subscriptions	30	30	-	300
001-0450-55500-00	Maintenance of Equipment	40,374	22,169	45,000	45,000
001-0450-55700-00	Maint of Building & Improvemnt	191,728	23,941	11,440	18,200
001-0450-56000-00	Rentals	-	526	-	-
001-0450-56596-00	Auto Liability	1,380	1,860	2,400	2,400
001-0450-56597-00	Prop Prem-Risk Mgt Contrib	24,360	19,500	40,860	42,840
001-0450-59300-00	Medical & Safety Supplies	853	550	600	700
	Contractual Services	507,381	323,921	412,630	423,625
	Commodities				
001-0450-61000-00	Office Supplies	321	926	800	800
001-0450-61700-00	Minor Computer Equip & Supp	407	-	-	-
001-0450-61800-00	Minor Furniture	523	89	-	-
001-0450-62500-00	Motor Vehicle Supplies	73,513	56,820	80,000	80,000
001-0450-62510-00	Gasoline	63,395	41,224	59,480	52,270
001-0450-63500-00	Botanical & Agriculture Suppl	1,739	1,799	2,700	2,700
001-0450-64500-00	Traffic Control Supplies	248	-	-	-
001-0450-65000-00	Cleaning & Household Supplies	2,988	2,369	3,000	3,500
001-0450-65500-00	Materials to Maintain Equipmt	14,189	12,182	10,150	11,550
001-0450-66000-00	Materials to Mntn Bldgs/Improv	22,166	74	200	2,200
001-0450-66500-00	Minor Tools & Apparatus	40,333	43,868	57,500	151,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001-0450-67500-00	Safety Clothing & Supplies	4,829	1,673	3,000	3,000
001-0450-68000-00	Food	2,037	252	2,000	2,500
001-0450-68500-00	Chemicals	5,085	5,680	5,300	5,500
	Commodities	231,773	166,953	224,130	315,020
	Other Charges				
001-0450-85058-00	Vehicle Replacement Fund	266,580	785,460	68,400	-
	Other Charges	266,580	785,460	68,400	-
0450	Street & Bridge Maintenance	2,117,212	1,867,796	2,066,570	2,114,465

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0505	Fire & Police Commission				
	Personnel Services				
001-0505-41000-00	Regular Employees	1,260	1,260	1,260	1,260
001-0505-48200-00	Social Security Contributions	96	96	100	100
	Personnel Services	1,356	1,356	1,360	1,360
	Contractual Services				
001-0505-51000-00	Professional Services	37,938	21,921	30,790	37,600
001-0505-51500-00	Printing & Advertising	3,930	5,515	3,500	3,500
001-0505-53000-00	Postage	63	10	85	65
001-0505-54500-00	Training and Travel	3,232	546	2,250	3,300
001-0505-55000-00	Dues & Subscriptions	375	375	400	400
001-0505-57000-00	Bonds	87	-	250	250
	Contractual Services	45,625	28,368	37,275	45,115
	Commodities				
001-0505-61000-00	Office Supplies	63	1,029	100	100
001-0505-67000-00	Books and Pamphlets	584	807	500	500
001-0505-68000-00	Food	35	67	-	-
	Commodities	682	1,903	600	600
0505	Fire & Police Commission	47,664	31,627	39,235	47,075

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0510	Police				
	Personnel Services				
001-0510-41000-00	Regular Employees	3,655,984	4,186,513	4,450,510	4,691,190
001-0510-41005-00	Workers Comp Wages	22,793	5,060	-	-
001-0510-43000-00	Overtime Pay	365,312	177,996	230,000	200,000
001-0510-45000-00	Callout Pay	10,950	25,159	25,000	20,000
001-0510-45400-00	Police Sign on Bonus	-	42,000	44,000	32,000
001-0510-45500-00	Canine Pay	6,219	6,563	6,850	7,290
001-0510-47500-00	Term Life Insurance	5,811	6,688	7,040	7,120
001-0510-47600-00	Workers Compensation Premium	85,140	99,720	115,140	125,280
001-0510-47700-00	Health Insurance Premium	624,521	707,010	771,230	876,540
001-0510-47760-00	Retirement Health Savings	30,109	32,615	40,440	49,320
001-0510-47770-00	Health Savings Account	19,650	19,594	15,200	14,250
001-0510-48000-00	Pension Contributions	12,144	9,407	14,030	13,910
001-0510-48010-00	Public Safety Pension Cons	4,270,139	3,345,945	3,058,690	3,335,370
001-0510-48200-00	Social Security Contributions	64,354	70,292	76,830	82,060
001-0510-49500-00	Contractual Eductn Incentive	-	-	500	500
	Personnel Services	9,173,127	8,734,564	8,855,460	9,454,830
	Contractual Services				
001-0510-51000-00	Professional Services	4,630	2,041	8,100	7,600
001-0510-51500-00	Printing & Advertising	358	-	-	-
001-0510-52000-00	Electricity	1,266	1,313	1,535	1,845
001-0510-52300-00	Heat	1,298	315	1,560	680
001-0510-52500-00	Sewer	45	66	85	100
001-0510-53000-00	Postage	3,074	3,257	3,825	3,755
001-0510-54000-00	Telecommunications	15,297	17,419	18,420	20,240
001-0510-54500-00	Training and Travel	36,351	131,088	72,000	65,000
001-0510-55000-00	Dues & Subscriptions	15,961	19,072	17,985	15,340
001-0510-55500-00	Maintenance of Equipment	21,093	27,683	20,600	20,725
001-0510-55700-00	Maint of Building & Improvemnt	540	523	1,000	1,600
001-0510-55800-00	Maint of Computer Equipment	38,724	51,932	92,600	129,910
001-0510-56596-00	Auto Liability	7,020	12,060	8,700	8,700
001-0510-56597-00	Prop Prem-Risk Mgt Contrib	50,860	69,250	59,085	71,940
001-0510-57000-00	Bonds	186	165	300	300
001-0510-57500-00	Laundry & Cleaning Services	1,853	442	2,300	2,300
001-0510-58500-00	Receptions & Office Functions	715	2,050	2,000	2,000
001-0510-59300-00	Medical & Safety Supplies	-	-	-	500
	Contractual Services	199,273	338,678	310,095	352,535
	Commodities				
001-0510-61000-00	Office Supplies	9,537	13,243	10,500	10,500
001-0510-61500-00	Minor Office Machinery & Equip	98	-	-	-
001-0510-61700-00	Minor Computer Equip & Supp	55,729	28,604	34,000	27,500
001-0510-61800-00	Minor Furniture	-	1,424	-	-
001-0510-62500-00	Motor Vehicle Supplies	23,339	24,060	25,000	25,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001-0510-62510-00	Gasoline	61,476	64,148	69,460	66,740
001-0510-65500-00	Materials to Maintain Equipmt	712	4,648	3,000	3,000
001-0510-66500-00	Minor Tools & Apparatus	3,824	4,286	3,000	5,000
001-0510-67000-00	Books & Pamphlets	1,335	3,448	1,200	1,200
001-0510-67500-00	Safety Clothing & Supplies	38,271	46,121	25,500	28,000
001-0510-68000-00	Food	1,849	427	1,000	1,000
001-0510-69000-00	Firearms & Supplies	17,020	14,867	10,000	19,100
001-0510-69300-00	Canine Supplies	1,160	1,047	2,000	2,000
	Commodities	214,349	206,323	184,660	189,040
	Other Charges				
001-0510-83100-00	Contributions to Others	1,488	1,184	5,000	5,000
001-0510-85053-00	Building Repair & Maint Contrb	-	-	29,700	17,760
001-0510-85057-00	Computer Replacement Contrbtn	210,420	7,680	146,880	153,240
001-0510-85058-00	Vehicle Replacement Fund	344,460	502,140	14,820	9,540
001-0510-87350-00	Interest on Leases	3,013	1,883	-	-
001-0510-88150-00	Lease Principal Payments	34,655	35,785	-	-
001-0510-88300-00	Lease Payments	(35,365)	(35,365)	2,425	2,535
	Other Charges	558,671	513,307	198,825	188,075
0510	Police	10,145,420	9,792,872	9,549,040	10,184,480

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0525	School Crossing Guards				
	Personnel Services				
001-0525-41000-00	Regular Employees	-	5,830	6,350	6,680
001-0525-42000-00	Temporary Employees	57,773	112,849	80,000	146,340
001-0525-47600-00	Workers Compensation Premium	540	1,260	1,560	2,160
001-0525-47700-00	Health Insurance Premium	-	1,810	2,180	2,390
001-0525-47760-00	Retirement Health Savings	-	58	120	120
001-0525-48000-00	Pension Contributions	-	383	490	570
001-0525-48200-00	Social Security Contributions	4,420	9,030	6,610	11,715
	Personnel Services	62,733	131,219	97,310	169,975
	Contractual Services				
001-0525-54700-00	Car Allowance	1,136	1,493	1,470	1,470
001-0525-56597-00	Prop Prem-Risk Mgt Contrib	-	-	-	60
	Contractual Services	1,136	1,493	1,470	1,530
	Commodities				
001-0525-64500-00	Traffic Control Supplies	200	306	300	300
001-0525-67500-00	Safety Clothing & Supplies	36	432	450	450
	Commodities	236	738	750	750
0525	School Crossing Guards	64,104	133,450	99,530	172,255

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0550	Communications and Records				
	Personnel Services				
001-0550-41000-00	Regular Employees	1,300,452	1,373,557	1,473,310	1,618,020
001-0550-41005-00	Workers Comp Wages	8,644	-	-	-
001-0550-42000-00	Temporary Employees	13,924	14,111	29,120	35,880
001-0550-43000-00	Overtime Pay	144,861	111,998	80,000	90,000
001-0550-47500-00	Term Life Insurance	475	929	880	1,090
001-0550-47600-00	Workers Compensation Premium	29,400	34,860	36,540	44,460
001-0550-47700-00	Health Insurance Premium	265,742	311,736	339,150	331,050
001-0550-47750-00	Retiree Health Insurance	26,639	25,573	27,230	13,940
001-0550-47755-00	OPEB Contributions	3,780	3,630	4,245	4,080
001-0550-47760-00	Retirement Health Savings	14,330	18,794	23,370	24,730
001-0550-47770-00	Health Savings Account	10,650	13,448	12,480	11,670
001-0550-48000-00	Pension Contributions	137,985	101,178	114,335	137,350
001-0550-48200-00	Social Security Contributions	105,122	107,143	116,950	128,890
	Personnel Services	2,062,004	2,116,957	2,257,610	2,441,160
	Contractual Services				
001-0550-51000-00	Professional Services	500	200	1,500	1,500
001-0550-51500-00	Printing & Advertising	15	-	-	-
001-0550-52000-00	Electricity	2,593	2,709	3,070	3,240
001-0550-52300-00	Heat	-	-	-	200
001-0550-52500-00	Sewer	-	-	-	160
001-0550-53000-00	Postage	761	1,018	1,230	1,135
001-0550-54000-00	Telecommunications	11,229	11,204	11,935	15,505
001-0550-54500-00	Training and Travel	21,303	22,415	3,000	3,000
001-0550-55000-00	Dues & Subscriptions	90	147	150	150
001-0550-55500-00	Maintenance of Equipment	28,152	24,592	25,980	26,205
001-0550-55800-00	Maint of Computer Equipment	30,449	36,626	64,945	64,360
001-0550-56597-00	Prop Prem-Risk Mgt Contrib	-	4,980	5,520	6,000
001-0550-59590-00	Administrative Fee	-	-	8,340	-
	Contractual Services	95,092	103,890	125,670	121,455
	Commodities				
001-0550-61000-00	Office Supplies	12,245	12,141	13,000	13,000
001-0550-61700-00	Minor Computer Equip & Supp	2,844	4,340	8,000	8,000
001-0550-61800-00	Minor Furniture	-	-	1,000	5,000
001-0550-65500-00	Materials to Maintain Equipmt	-	-	50	50
001-0550-67000-00	Books & Pamphlets	-	-	50	50
001-0550-67500-00	Safety Clothing & Supplies	2,039	1,576	2,000	2,000
001-0550-68000-00	Food	526	159	-	500
	Commodities	17,654	18,215	24,100	28,600
	Capital Outlay				
001-0550-71000-00	Machinery & Equipment	7,378	-	-	-
	Capital Outlay	7,378	-	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Other Charges				
001-0550-83100-00	Contributions to Others	-	77	-	-
001-0550-85500-00	Refunds & Reimbursements	8,098	8,098	8,100	8,100
001-0550-85902-00	Knox County Sheriff	1,291	28,461	5,460	-
001-0550-88300-00	Lease Payments	3,161	3,161	3,335	3,485
	Other Charges	12,550	39,797	16,895	11,585
0550	Communications and Records	2,194,679	2,278,859	2,424,275	2,602,800

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0605	Fire				
	Personnel Services				
001-0605-41000-00	Regular Employees	3,254,402	3,478,283	3,632,470	3,946,265
001-0605-41005-00	Workers Comp Wages	-	3,187	-	-
001-0605-43000-00	Overtime Pay	382,664	195,847	144,000	165,535
001-0605-47500-00	Term Life Insurance	4,028	4,143	2,910	3,455
001-0605-47600-00	Workers Compensation Premium	56,760	66,540	69,300	76,200
001-0605-47700-00	Health Insurance Premium	601,497	659,998	706,060	797,860
001-0605-47760-00	Retirement Health Savings	50,261	43,088	56,350	57,760
001-0605-47770-00	Health Savings Account	24,000	23,250	21,600	21,750
001-0605-48000-00	Pension Contributions	6,907	5,150	5,590	6,260
001-0605-48010-00	Public Safety Pension Cons	4,205,389	3,261,480	2,955,595	3,094,715
001-0605-48200-00	Social Security Contributions	54,461	54,640	59,715	64,100
001-0605-49500-00	Contractual Eductn Incentive	-	-	300	-
	Personnel Services	8,640,369	7,795,608	7,653,890	8,233,900
	Contractual Services				
001-0605-51000-00	Professional Services	25,809	20,077	38,980	55,410
001-0605-51500-00	Printing & Advertising	382	975	500	500
001-0605-52000-00	Electricity	12,508	13,881	15,150	21,440
001-0605-52300-00	Heat	3,186	384	4,590	1,585
001-0605-52500-00	Sewer	1,087	1,092	1,700	1,580
001-0605-53000-00	Postage	548	616	545	560
001-0605-54000-00	Telecommunications	9,989	10,017	12,335	12,275
001-0605-54500-00	Training and Travel	32,062	52,768	40,650	51,050
001-0605-55000-00	Dues & Subscriptions	2,558	4,291	3,705	7,165
001-0605-55500-00	Maintenance of Equipment	39,354	39,241	44,360	39,705
001-0605-55700-00	Maint of Building & Improvemnt	5,437	77,480	482,785	104,735
001-0605-55800-00	Maint of Computer Equipment	15,838	24,056	34,010	34,415
001-0605-56000-00	Rentals	100	116	130	130
001-0605-56596-00	Auto Liability	960	-	-	-
001-0605-56597-00	Prop Prem-Risk Mgt Contrib	45,820	59,990	60,975	63,300
001-0605-57500-00	Laundry & Cleaning Services	198	261	100	100
001-0605-58500-00	Receptions and Office Function	463	974	1,250	1,850
	Contractual Services	196,298	306,218	741,765	395,800
	Commodities				
001-0605-61000-00	Office Supplies	1,385	1,027	1,500	1,500
001-0605-61500-00	Minor Office Machinery & Equip	-	-	500	500
001-0605-61700-00	Minor Computer Equip & Supp	1,548	8,663	11,400	10,400
001-0605-61800-00	Minor Furniture	4,834	6,733	-	-
001-0605-62500-00	Motor Vehicle Supplies	26,871	27,536	28,200	39,000
001-0605-62510-00	Gasoline	31,081	26,733	31,455	28,830
001-0605-65000-00	Cleaning & Household Supplies	9,363	9,900	7,500	8,700
001-0605-65500-00	Materials to Maintain Equipmt	33,459	7,752	20,125	22,065
001-0605-66000-00	Materials to Mntn Bldgs/Improv	4,653	5,455	18,485	7,190

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
001-0605-66500-00	Minor Tools & Apparatus	45,645	25,435	67,510	41,095
001-0605-67000-00	Books & Pamphlets	892	3,497	3,300	1,250
001-0605-67500-00	Safety Clothing & Supplies	58,464	62,283	86,365	84,750
001-0605-68000-00	Food	263	144	330	330
001-0605-68500-00	Chemicals	795	1,453	3,265	3,065
001-0605-68600-00	Emerg Med & Protect Supp	8,519	7,099	13,400	13,450
	Commodities	227,772	193,709	293,335	262,125
	Other Charges				
001-0605-83100-00	Contributions to Others	275	424	-	-
001-0605-85057-00	Computer Replacement Contrbtn	40,980	-	-	-
001-0605-85058-00	Vehicle Replacement Fund	190,380	357,000	-	22,560
001-0605-88300-00	Lease Payments	1,164	1,164	1,235	1,285
	Other Charges	232,799	358,588	1,235	23,845
0605	Fire	9,297,238	8,654,122	8,690,225	8,915,670

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0630	Emergency Services				
	Contractual Services				
001-0630-51500-00	Printing & Advertising	-	313	200	250
001-0630-52000-00	Electricity	3,826	2,302	4,250	3,015
001-0630-52300-00	Heat	440	-	485	-
001-0630-52500-00	Sewer	22	103	70	-
001-0630-53000-00	Postage	-	500	500	500
001-0630-54000-00	Telecommunications	204	240	245	245
001-0630-54500-00	Training and Travel	77	2,230	2,000	2,500
001-0630-55500-00	Maintenance of Equipment	140	473	2,000	2,000
001-0630-55700-00	Maint of Building & Improvemnt	-	-	760	400
001-0630-55800-00	Maint of Computer Equipment	-	-	-	10,000
001-0630-56000-00	Rentals	118	-	-	-
001-0630-58500-00	Receptions and Office Function	-	200	250	250
	Contractual Services	4,827	6,360	10,760	19,160
	Commodities				
001-0630-65500-00	Materials to Maintain Equipmt	327	441	900	64,310
	Commodities	327	441	900	64,310
	Other Charges				
001-0630-85053-00	Building Repair & Maint Contrb	2,040	960	240	-
001-0630-85057-00	Computer Replacement Contrbtrn	1,560	1,860	1,380	1,140
	Other Charges	3,600	2,820	1,620	1,140
0630	Emergency Services	8,755	9,621	13,280	84,610
001	General	36,724,958	32,170,545	30,677,785	32,207,320

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Special Revenue Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Motor Fuel Tax	011				
Revenue	011	1,993,487	1,381,742	1,220,000	1,225,000
Expense	011	3,050,936	1,330,982	1,640,000	1,870,750
Motor Fuel Tax	011	(1,057,449)	50,760	(420,000)	(645,750)
Community Improvements/Infrast	012				
Revenue	012	-	485,059	1,361,000	1,178,965
Expense	012	-	146	1,600,635	1,848,250
Community Improvements/Infrast	012	-	484,913	(239,635)	(669,285)
Grants	013				
Revenue	013	2,107,794	4,972,624	6,197,270	3,447,280
Expense	013	2,081,531	5,022,561	6,197,270	3,447,280
Grants	013	26,263	(49,938)	-	-
City Gas Tax	014				
Revenue	014	747,715	658,970	656,000	636,000
Expense	014	1,605,344	1,022,810	540,160	652,990
City Gas Tax	014	(857,630)	(363,841)	115,840	(16,990)
Federal Special Enforcement	015				
Revenue	015	35,508	58,181	-	-
Expense	015	35,508	58,041	-	-
Federal Special Enforcement	015	-	140	-	-
Special Enforcement	016				
Revenue	016	17,504	52,082	20,000	20,000
Expense	016	17,215	12,720	33,305	58,035
Special Enforcement	016	288	39,362	(13,305)	(38,035)
911 Communications	017				
Revenue	017	118,317	90,129	138,890	136,370
Expense	017	118,317	90,129	138,890	136,370
911 Communications	017	-	-	-	-
Storm Water Utility	018				
Revenue	018	886,634	813,145	758,100	841,175
Expense	018	705,415	921,655	1,136,385	1,036,615
Storm Water Utility	018	181,218	(108,510)	(378,285)	(195,440)
Parks & Recreation	019				
Revenue	019	5,544,818	5,866,076	5,425,910	5,980,410
Expense	019	5,408,539	5,296,469	6,337,705	7,104,180
Parks & Recreation	019	136,279	569,607	(911,795)	(1,123,770)
Airport Operations	020				
Revenue	020	304,117	424,862	308,935	365,410
Expense	020	306,805	329,938	308,935	365,410
Airport Operations	020	(2,688)	94,923	-	-
Foreign Fire	021				
Revenue	021	66,990	81,422	48,000	62,000
Expense	021	50,854	43,725	44,225	54,225
Foreign Fire	021	16,136	37,696	3,775	7,775
Property Redevelopment	023				
Revenue	023	628,104	1,415,915	711,500	894,000
Expense	023	816,418	1,430,205	857,085	1,201,885
Property Redevelopment	023	(188,314)	(14,289)	(145,585)	(307,885)

Special Revenue Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Economic Development	024				
Revenue	024	1,311,793	1,410,079	1,246,375	1,372,100
Expense	024	1,124,674	1,687,423	1,339,815	1,963,995
Economic Development	024	187,118	(277,343)	(93,440)	(591,895)
CDBG Repayment	025				
Revenue	025	21,798	33,040	27,320	22,220
Expense	025	-	-	-	-
CDBG Repayment	025	21,798	33,040	27,320	22,220
UDAG Repayment	026				
Revenue	026	50,198	87,230	47,620	16,430
Expense	026	279,280	233,240	1,035,845	884,130
UDAG Repayment	026	(229,082)	(146,010)	(988,225)	(867,700)
Public Transportation Services	030				
Revenue	030	2,255,591	2,777,085	2,736,985	2,804,615
Expense	030	2,296,530	2,415,279	2,736,985	2,804,615
Public Transportation Services	030	(40,939)	361,806	-	-
Public Transportation Projects	032				
Revenue	032	502,074	21,081	40,000	10,000
Expense	032	10,844	468,679	-	10,000
Public Transportation Projects	032	491,230	(447,598)	40,000	-
Revenue Total		16,592,440	20,628,723	20,943,905	19,011,975
Expense Total		17,908,210	20,364,003	23,947,240	23,438,730

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Special Revenue Funds				
Taxes	6,849,613	7,305,094	7,652,595	8,113,790
Fines and Costs	-	3,529	2,000	2,000
Use of Money & Property	1,681,839	2,493,565	1,927,910	2,227,975
Intergovernmental Revenue	6,504,118	7,576,665	9,024,445	6,711,050
Charges for Current Services	239,270	694,711	387,500	540,000
Other Revenue	108,465	111,030	47,725	49,200
Transfer From Other Funds	1,209,065	2,443,493	1,901,730	1,367,960
Reimbursement from Others	70	636	-	-
Special Revenue Funds	16,592,440	20,628,723	20,943,905	19,011,975

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Special Revenue Funds					
Taxes					
30010	Property Taxes	244,522	259,315	262,145	226,670
30030	State Income Tax	246,735	241,597	230,000	263,520
30040	Sales Tax	1,711,049	1,750,211	1,679,750	1,837,060
30043	Local Use Tax	182,537	177,435	184,500	165,000
30050	Home Rule Tax	1,864,636	2,343,860	2,860,000	3,004,860
30060	Prepared Food & Bev Tax	182,775	196,309	184,000	206,100
30070	Hotel Motel Tax	896,385	947,160	850,000	975,500
30080	Electric Use Tax	443,067	413,290	408,540	433,670
30085	Natural Gas Use Tax	424,776	337,196	337,260	366,135
30120	Aviation Fuel Tax	5,287	5,067	6,400	5,275
30140	City Gas Tax	647,844	633,654	650,000	630,000
	Taxes	6,849,613	7,305,094	7,652,595	8,113,790
Fines and Costs					
32010	Fines & Costs	-	3,529	2,000	2,000
	Fines and Costs	-	3,529	2,000	2,000
Use of Money & Property					
33010	Interest on Investments	182,650	603,717	215,005	350,690
33012	Unrealized Gain on Investment	3,435	2,927	-	-
33018	Interest Income-Leases	-	1,602	-	-
33020	Interest on loans	67,691	77,371	41,940	31,470
33100	Rental of Property	29,120	53,142	127,685	117,685
33110	T-Hanger Rental	41,643	41,700	44,000	44,000
33170	Jet Air Rental	19,500	19,500	19,500	19,500
33305	Golf Fees Daily	153,655	193,726	165,000	200,000
33306	Golf Fees Season Pass	113,913	128,074	136,000	145,000
33307	Golf Cart Rental/Storage	7,490	8,155	8,600	8,500
33308	Golf Tee Reservations	2,585	2,549	2,300	2,500
33309	Golf Fees Locker Rental	3,212	3,295	3,750	3,400
33310	Punch Card Revenue	5,955	5,104	5,300	6,000
33311	Golf Cart Rental	185,415	212,713	200,000	230,000
33312	Range Ball Revenue	28,858	39,350	32,000	42,000
33313	Golf Accessories	5,688	5,012	5,500	5,000
33315	Golf Concessions	16,293	17,684	12,500	20,000
33316	Sale of Liquor Golf Course	47,687	57,295	50,000	60,000
33317	Sale of Clothing Golf Course	29,920	35,877	30,000	35,000
33318	Sale of Food Golf	43,964	49,487	40,000	50,000
33319	Golf Club Repairs	2,644	4,432	3,500	5,000
33340	Campground Fees	121,302	113,723	125,000	125,000
33342	Campground Firewood	6,630	8,361	7,500	7,500
33353	Lake Storey Boat Rent	15,077	23,091	18,000	24,000
33355	Lake Storey Concession	1,736	3,285	2,000	3,000
33356	Lake Storey Misc.	-	-	200	200
33359	H.C. Gymnasium Concessions	1,465	3,837	2,500	2,500
33360	H.C. Gymnasium Rental	3,482	4,548	2,500	5,000
33361	H.C. Pool Daily Group Fees	2,990	4,267	5,000	10,000
33362	H.C. Pool Season Pass	2,600	4,286	7,000	9,000
33363	H.C. Pool Rental Fees	3,932	3,220	8,000	13,000
33371	L.S. Pool Daily/Group Fee	73,055	115,790	80,000	80,000
33372	L.S. Pool Annual/Season	9,018	18,109	15,000	18,500
33373	L.S. Pool Rental Fees	86	1,400	2,300	4,000
33375	L.S. Concession	31,157	38,027	35,000	40,000

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
33376	L.S. Pool Miscellaneous	122	304	100	100
33377	L.S. Rec Facility Rental	26,187	33,255	25,000	31,000
33378	LS Tennis Equip Rental&Repair	120	140	130	130
33382	Lake Storey Softball Concessn	1,206	1,532	2,000	2,100
33385	Pavilion Revenues	24,298	46,429	40,000	48,000
33386	Recreation Family Events	91,609	118,458	97,800	159,460
33389	Parks & Rec Rental Facilities	86	6,424	12,500	10,000
33800	Transit Advertisements	16,333	20,418	16,000	-
33810	Handivan Fees In Town	3,850	3,425	4,250	3,000
33815	Handivan Fees Out of Town	-	750	-	1,100
33820	Handivan Trip Tickets	6,684	8,460	7,500	6,750
33825	Transit Local Match	37,716	40,120	40,000	45,000
33827	Organizational Paid Fares	2,399	-	-	-
33830	Public Trans Fixed Route Fees	30,889	35,251	35,000	33,000
33850	Flowage Fees	19,683	17,512	12,000	12,000
33860	Farm Income	153,702	253,223	180,000	155,340
33865	Pop Commission	3,112	3,207	3,050	3,550
	Use of Money & Property	1,681,839	2,493,565	1,927,910	2,227,975
	Intergovernmental Revenue				
35010	Foreign Fire Ins Tax	64,789	74,226	48,000	62,000
35070	State Motor Fuel Tax	1,249,992	1,303,237	1,200,000	1,200,000
35100	Fed Operat Assist Grants	838,440	1,147,407	5,000	21,915
35110	Federal Capital Grants	-	81,985	-	900,000
35300	State Operating Assist Grants	266,488	304,039	5,000	5,115
35310	State Capital Grants	811,869	247,310	-	-
35315	Federal Reimbursements	-	285,205	1,180,490	-
35320	Pub Trans Fed Oper Assistance	376,308	774,151	351,510	351,510
35321	Pub Trans State Oper Assist	1,816,402	1,392,226	1,977,040	1,977,040
35325	State Reimbursements	918,976	1,766,792	4,116,215	2,054,500
35350	State Spec. Enforcement	4,835	18,101	-	-
35355	Federal Special Enforcement	34,560	56,226	-	-
35600	County Reimbursements	118,317	115,129	138,890	136,370
35900	Misc Intergovernmental Revenue	3,141	10,631	2,300	2,600
	Intergovernmental Revenue	6,504,118	7,576,665	9,024,445	6,711,050
	Charges for Current Services				
36125	Demolitions	182,442	655,754	337,500	500,000
36650	Grave Openings	51,650	36,500	50,000	40,000
36870	Penalties/Accounting Services	5,178	2,458	-	-
	Charges for Current Services	239,270	694,711	387,500	540,000
	Other Revenue				
37010	Sale of Cemetery Lots	21,628	13,969	23,000	21,000
37015	Scattering Gardens	8,490	4,680	7,500	6,000
37050	Sale of Property	9,908	6,166	-	11,000
37062	Gain Sale of Land	277	27	-	-
37100	Private Contrib/Donations	64,947	27,423	17,225	11,200
37900	Miscellaneous Other Revenue	3,215	58,766	-	-
	Other Revenue	108,465	111,030	47,725	49,200
	Transfer From Other Funds				
38001	General Transf From	607,370	658,893	445,330	486,865
38011	Transfer from Motor Fuel	-	-	165,000	85,750
38014	City Gas Tax Transfer From	-	-	14,100	-
38018	Transfer from Storm Water Util	31,084	101,778	-	-

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
38019	Park & Rec Transfer From	63,766	-	47,035	129,295
38024	Economic Dev Transfer From	-	-	152,200	30,000
38026	Transfer from UDAG	255,000	197,500	380,000	275,000
38030	Handivan Transfer From	90,116	-	-	-
38032	Transfer From PublicTran Prjct	-	461,754	-	-
38049	Transfer from TIF IV	-	200,000	-	-
38053	Transfer from Bldg Rep & Maint	51,461	-	-	-
38056	Transfer from TIF E Main	69,984	-	-	-
38059	Transfer From Util Tax Cap Imp	-	446,175	684,265	350,000
38061	Water Transfer From	-	361,653	-	-
38078	Risk Management Transfer From	29,600	-	-	-
38088	Linwood Transfer From	1,464	2,087	1,800	1,050
38089	E Linwood Transfer From	9,221	13,652	12,000	10,000
	Transfer From Other Funds	1,209,065	2,443,493	1,901,730	1,367,960
	Reimbursement from Others				
39100	Reimbursements	70	636	-	-
	Reimbursement from Others	70	636	-	-
	Special Revenue Funds	16,592,440	20,628,723	20,943,905	19,011,975

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Special Revenue Funds				
Personnel Services	5,174,292	5,939,452	6,308,985	6,691,695
Contractual Services	5,466,191	4,297,968	4,530,695	6,260,340
Commodities	1,719,039	1,702,518	2,087,375	2,030,615
Capital Outlay	1,982,552	1,800,059	7,175,020	3,021,730
Other Charges	3,566,135	6,624,007	3,845,165	5,434,350
Special Revenue Funds	17,908,210	20,364,003	23,947,240	23,438,730

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Special Revenue Funds					
Personnel Services					
41000	Regular Employees	2,868,751	3,612,379	3,417,515	3,534,680
41005	Workers Comp Wages	8,715	902	-	-
42000	Temporary Employees	889,989	953,523	1,307,240	1,372,930
43000	Overtime	80,231	83,827	109,025	120,550
45000	Callout Pay	7,800	1,890	2,400	2,400
47500	Term Life Insurance	5,972	6,063	7,220	7,240
47600	Workers Comp Premium	76,680	80,340	77,880	78,000
47700	Health Insurance Premium	546,839	572,641	648,390	732,310
47750	Retiree Health Insurance	44,360	33,844	27,600	40,140
47755	OPEB Contributions	10,545	9,525	10,695	10,875
47760	Retirement Health Savings	31,932	31,572	38,160	38,070
47770	Health Savings Account	23,448	23,519	22,400	18,470
48000	Pension Contributions	290,368	222,966	270,880	348,345
48200	Social Security Contributions	287,421	306,211	369,580	384,745
48400	IMRF Employer Paid Member Cons	1,240	248	-	2,940
	Personnel Services	5,174,292	5,939,452	6,308,985	6,691,695
Contractual Services					
51000	Professional Services	206,814	370,010	509,210	793,420
51200	Drug Enforcement Services	1,500	-	3,000	3,000
51300	Recording Fees	-	225	-	-
51400	Contract Service Rec Program	24,926	33,657	44,400	49,550
51500	Printing and Advertising	37,540	38,010	65,050	57,500
52000	Electricity	248,509	266,074	317,335	342,715
52300	Heat	70,987	35,118	84,450	47,855
52500	Sewer	51,963	49,931	66,980	56,210
53000	Postage	2,459	2,465	3,385	3,465
54000	Telecommunications	24,889	27,942	33,095	41,195
54500	Training and Travel	67,972	41,839	28,050	54,190
54700	Car Allowance	120	580	1,200	1,200
55000	Dues and Subscriptions	31,864	17,872	34,955	35,025
55420	Demolitions	482,091	777,794	362,500	500,000
55500	Maintenance of Equipment	100,117	184,274	95,050	104,655
55700	Mtce of Buildings & Improvemnt	2,875,372	1,206,094	1,564,540	2,629,295
55800	Maintenance Computer Equipment	23,336	29,613	70,120	108,600
56000	Rentals	18,417	15,841	30,150	37,465
56500	Insurance	709	1,028	1,200	1,500
56596	Auto Liability	2,460	3,540	3,420	3,420
56597	Property Repairs	313,860	351,675	363,360	419,445
57000	Bonds	-	-	200	200
57500	Laundry & Cleaning Services	29,285	39,747	44,500	49,260
58500	Receptions/Office Functions	-	431	-	-
59300	Mtce Medical/Safety Supplies	3,810	4,968	10,005	7,785

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
59511	Tourism Contract Services	190,000	190,000	220,000	190,000
59528	Galesburg Promise	315,395	333,260	299,200	303,100
59535	Knox County Partnership	155,000	155,000	155,000	250,000
59537	Orpheum Civic Center Authority	162,699	100,000	100,000	150,000
59590	Administrative Fee	24,100	20,979	20,340	20,290
	Contractual Services	5,466,191	4,297,968	4,530,695	6,260,340
	Commodities				
61000	Office Supplies	7,137	11,963	12,775	12,200
61500	Minor Office Mach & Equipmt	295	68	1,000	1,000
61700	Minor Computer Equip/Supplies	9,204	20,293	14,000	22,200
61800	Minor Furniture	16,040	12,569	8,000	7,000
61900	Minor Buildings and Structures	18,483	-	-	-
62000	Fuel	-	-	1,000	200
62500	Motor Vehicle Supplies	260,723	334,859	288,000	278,850
62510	Gasoline	332,404	278,164	338,315	321,650
63000	Shop Supplies	-	-	-	5,500
63500	Botanical & Ag. Supplies	125,769	90,577	164,000	170,500
64000	Recreational Supplies	69,082	81,512	106,625	109,700
64100	Special Events Supplies	4,252	4,564	4,500	4,800
64125	Concession supplies	79,658	88,752	92,200	99,000
64150	Special Event Fees	-	-	50	50
64300	Golf Supplies	2,539	3,321	3,800	4,200
64500	Traffic Control Supplies	72,241	80,797	85,500	99,000
65000	Cleaning & Household Supplies	22,612	23,460	26,050	28,900
65500	Materials to Maintain Equipmt	45,106	40,960	58,160	60,290
66000	Materials Maintain Blds/Improv	481,054	476,061	706,450	624,425
66500	Minor Tools & Apparatus	100,367	103,158	129,000	135,150
67000	Books	-	-	1,200	700
67500	Safety Clothing & Supplies	31,271	14,900	18,100	14,850
68000	Food	4,530	5,055	7,150	7,350
68500	Chemicals	14,807	17,224	20,500	22,100
69000	Firearms & Supplies	21,466	14,261	500	500
69300	Cannine Supplies	-	-	500	500
	Commodities	1,719,039	1,702,518	2,087,375	2,030,615
	Capital Outlay				
71000	Machinery & Equipment	254,111	-	1,000,000	900,000
75000	Buildings	56,097	269,685	75,000	-
76000	Improvment Other than Buildings	-	837,928	5,450,020	1,771,730
78000	Infrastructure	97,096	-	-	-
78010	Roads	748,645	488,706	-	-
78050	Storm Drainage	388,208	203,741	550,000	350,000
78070	Sidewalks	438,394	-	100,000	-
	Capital Outlay	1,982,552	1,800,059	7,175,020	3,021,730

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Other Charges					
83100	Contribution to Others	1,912,553	3,611,692	1,459,000	2,860,810
84000	Sales Tax	18,881	20,127	18,350	22,150
84500	Property Tax	53,372	62,205	67,025	62,750
85012	Trans to Commnity Impr/Infra	-	-	250,000	-
85013	Grant Fund Transfer To	31,084	101,778	206,300	115,750
85020	Transfer to Airport Fund	63,766	-	47,035	129,295
85023	Property Redvlpmnt Transfer To	255,000	197,500	255,000	275,000
85030	Handivan Transfer To	-	461,754	-	-
85032	Transfer to Publc Trans Proj	90,116	-	-	-
85044	GO Bond Transfer To	-	146	713,135	718,050
85046	Trsfr to Series 2011C Bus Park	238,959	244,023	-	-
85047	Transfer to Bus GO Bond 2013A	289	294,902	88,880	76,510
85048	Transfer to TIF 3 Regency	-	213,798	-	-
85053	Bldg Rep Mtce Transfer To	206,760	79,620	161,460	52,140
85057	Computer Replacemt Transfer To	27,480	9,900	6,120	3,900
85058	Vehicle Replacemt Transfer To	421,980	753,420	196,380	536,100
85059	Util Tax Cap Imp Trsfr To	-	-	-	16,730
87350	Interest on Leases	2,881	1,921	-	-
88150	Lease Principal Payments	29,135	30,095	-	-
88300	Lease Payments	9,932	8,651	38,980	65,165
89500	Bad Debt Expense	158,421	529,206	337,500	500,000
89600	Cash Over & Short	27	4	-	-
89800	Loss on Assets	45,500	3,266	-	-
	Other Charges	3,566,135	6,624,007	3,845,165	5,434,350
	Special Revenue Funds	17,908,210	20,364,003	23,947,240	23,438,730

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
011	Motor Fuel Tax				
	Use of Money & Property				
011-0000-33010-00	Interest Income on Investments	36,236	78,506	20,000	25,000
	Use of Money & Property	36,236	78,506	20,000	25,000
	Intergovernmental Revenue				
011-0000-35070-00	State Motor Fuel Tax	1,249,992	1,303,237	1,200,000	1,200,000
011-0000-35310-00	State Capital Grants	707,259	-	-	-
	Intergovernmental Revenue	1,957,251	1,303,237	1,200,000	1,200,000
	Revenue	1,993,487	1,381,742	1,220,000	1,225,000
	Contractual Services				
011-0000-55700-00	Maint of Building & Improvemnt	2,016,982	644,328	945,000	1,375,000
	Contractual Services	2,016,982	644,328	945,000	1,375,000
	Commodities				
011-0000-66000-00	Materials to Mntn Bldgs/Improv	328,052	286,710	430,000	410,000
	Commodities	328,052	286,710	430,000	410,000
	Capital Outlay				
011-0000-78010-00	Roads	344,597	399,945	-	-
011-0000-78070-00	Sidewalks	361,304	-	100,000	-
	Capital Outlay	705,901	399,945	100,000	-
	Other Charges				
011-0000-85013-00	Transfer to Grant Fund	-	-	165,000	85,750
	Other Charges	-	-	165,000	85,750
	Expense	3,050,936	1,330,982	1,640,000	1,870,750
011	Motor Fuel Tax	(1,057,449)	50,760	(420,000)	(645,750)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
012	Community Improvements/Infrast				
	Taxes				
012-0000-30050-00	Home Rule Tax	-	482,607	1,100,000	1,155,715
	Taxes	-	482,607	1,100,000	1,155,715
	Use of Money & Property				
012-0000-33010-00	Interest Income on Investments	-	2,453	11,000	23,250
	Use of Money & Property	-	2,453	11,000	23,250
	Transfer From Other Funds				
012-0000-38024-00	Economic Dev Transfer From	-	-	125,000	-
012-0000-38026-00	UDAG Transfer From	-	-	125,000	-
	Transfer From Other Funds	-	-	250,000	-
	Revenue	-	485,059	1,361,000	1,178,965
	Contractual Services				
012-0000-51000-00	Professional Services	-	-	22,500	200
012-0000-55700-00	Maint of Building & Improvemnt	-	-	45,000	470,000
	Contractual Services	-	-	67,500	470,200
	Commodities				
012-0000-66000-00	Materials to Mntn Bldgs/Improv	-	-	60,000	-
	Commodities	-	-	60,000	-
	Capital Outlay				
012-0000-75000-00	Buildings	-	-	75,000	-
012-0000-76000-00	Improvemnt Other Than Building	-	-	675,000	650,000
	Capital Outlay	-	-	750,000	650,000
	Other Charges				
012-0000-83100-00	Contributions to Others	-	-	10,000	10,000
012-0000-85044-00	Transfer to GO Bond Fund	-	146	713,135	718,050
012-0000-85057-00	Computer Replacement Contrbtn	-	-	-	-
	Other Charges	-	146	723,135	728,050
	Expense	-	146	1,600,635	1,848,250
012	Community Improvements/Infrast	-	484,913	(239,635)	(669,285)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
013	Grants				
	Intergovernmental Revenue				
013-0000-35100-00	Fed Operate Assist Grants	838,440	1,147,407	5,000	21,915
013-0000-35110-00	Federal Capital Grants	-	-	-	900,000
013-0000-35300-00	State Operate Assist Grant	214,684	304,039	5,000	5,115
013-0000-35310-00	State Capital Grants	104,610	247,310	-	-
013-0000-35315-00	Federal Reimbursements	-	285,205	1,180,490	-
013-0000-35320-00	Pub Transp Fed Oper Assistance	-	155,981	-	-
013-0000-35325-00	State Reimbursements	918,976	1,766,792	4,116,215	2,054,500
013-0000-35600-00	County Reimbursements	-	25,000	-	-
	Intergovernmental Revenue	2,076,710	3,931,735	5,306,705	2,981,530
	Transfer From Other Funds				
013-0000-38001-00	General Fund Transfer From	-	131,282	-	-
013-0000-38011-00	Transfer from Motor Fuel	-	-	165,000	85,750
013-0000-38014-00	City Gas Tax Transfer From	-	-	14,100	-
013-0000-38018-00	Storm Water Util Transfer From	31,084	101,778	-	-
013-0000-38024-00	Economic Dev Transfer From	-	-	27,200	30,000
013-0000-38059-00	Util Tax Cap Proj Trnsfer From	-	446,175	684,265	350,000
013-0000-38061-00	Water Fund Transfer From	-	361,653	-	-
	Transfer From Other Funds	31,084	1,040,889	890,565	465,750
	Revenue	2,107,794	4,972,624	6,197,270	3,447,280
	Personnel Services				
013-0000-41000-00	Regular Employees	-	502	-	-
013-0000-43000-00	Overtime Pay	7,072	10,174	8,375	26,640
013-0000-48200-00	Social Security Contributions	-	-	125	390
	Personnel Services	7,072	10,676	8,500	27,030
	Contractual Services				
013-0000-51000-00	Professional Services	63,387	208,426	279,250	616,940
013-0000-54500-00	Training and Travel	55,487	13,650	-	-
013-0000-55500-00	Maintenance of Equipment	6,357	106,306	8,000	-
013-0000-55700-00	Maint of Building & Improvemnt	-	94,084	-	-
013-0000-55800-00	Maint of Computer Equipment	1,063	-	-	-
	Contractual Services	126,294	422,466	287,250	616,940
	Commodities				
013-0000-62500-00	Motor Vehicle Supplies	-	41,892	-	-
013-0000-65500-00	Materials to Maintain Equipmt	4,197	-	-	-
013-0000-66500-00	Minor Tools & Apparatus	2,850	1,899	28,000	-
013-0000-67500-00	Safety Clothing & Supplies	7,937	5,000	-	-
013-0000-69000-00	Firearms & Supplies	-	1,000	-	-
	Commodities	14,984	49,790	28,000	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Capital Outlay				
013-0000-71000-00	Machinery & Equipment	254,111	-	1,000,000	900,000
013-0000-75000-00	Buildings	56,097	269,685	-	-
013-0000-76000-00	Improvement Other Than Building	-	837,928	4,607,020	950,000
013-0000-78050-00	Storm Drainage	251,104	175,361	-	-
	Capital Outlay	561,312	1,282,973	5,607,020	1,850,000
	Other Charges				
013-0000-83100-00	Contributions to Others	1,371,868	3,256,655	266,500	953,310
	Other Charges	1,371,868	3,256,655	266,500	953,310
	Expense	2,081,531	5,022,561	6,197,270	3,447,280
013	Grants	26,263	(49,938)	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
014	City Gas Tax				
	Taxes				
014-0000-30140-00	City Gas Tax	647,844	633,654	650,000	630,000
	Taxes	647,844	633,654	650,000	630,000
	Use of Money & Property				
014-0000-33010-00	Interest Income on Investments	5,931	22,568	6,000	6,000
	Use of Money & Property	5,931	22,568	6,000	6,000
	Intergovernmental Revenue				
014-0000-35900-00	Misc Intergovernmental Rev	-	1,519	-	-
	Intergovernmental Revenue	-	1,519	-	-
	Charges for Current Services				
014-0000-36870-00	Penalties/Accounting Services	539	358	-	-
	Charges for Current Services	539	358	-	-
	Other Revenue				
014-0000-37050-00	Sale of Property	-	871	-	-
	Other Revenue	-	871	-	-
	Transfer From Other Funds				
014-0000-38001-00	General Fund Transfer From	93,401	-	-	-
	Transfer From Other Funds	93,401	-	-	-
	Revenue	747,715	658,970	656,000	636,000
	Personnel Services				
014-0000-41000-00	Regular Employees	152,502	589,549	174,760	184,540
014-0000-47500-00	Term Life Insurance	828	864	870	870
014-0000-47600-00	Workers Compensation Premium	1,020	2,700	2,400	2,400
014-0000-47700-00	Health Insurance Premium	20,961	15,899	17,110	29,320
014-0000-47755-00	OPEB Contributions	30	-	-	-
014-0000-47760-00	Retirement Health Savings	2,407	2,395	2,450	2,470
014-0000-48000-00	Pension Contributions	14,932	11,522	13,440	15,510
014-0000-48200-00	Social Security Contributions	11,318	11,993	13,370	14,120
	Personnel Services	203,999	634,921	224,400	249,230
	Contractual Services				
014-0000-51000-00	Professional Services	14,854	9,642	60,400	30,400
014-0000-55500-00	Maintenance of Equipment	-	1,200	5,000	3,000
014-0000-55700-00	Maint of Building & Improvemnt	645,163	142,141	35,000	156,500
014-0000-56000-00	Rentals	1,700	3,600	4,000	4,000
014-0000-56597-00	Prop Prem-Risk Mgt Contrib	-	360	360	360
014-0000-59590-00	Administrative Fee	720	720	600	600
	Contractual Services	662,437	157,663	105,360	194,860

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Commodities				
014-0000-64500-00	Traffic Control Supplies	69,366	69,527	80,000	85,000
014-0000-66000-00	Materials to Mntn Bldgs/Improv	66,612	70,836	95,700	98,700
014-0000-66500-00	Minor Tools & Apparatus	18,384	1,086	20,600	25,200
	Commodities	154,362	141,448	196,300	208,900
	Capital Outlay				
014-0000-78010-00	Roads	404,048	88,760	-	-
014-0000-78050-00	Storm Drainage	103,408	-	-	-
014-0000-78070-00	Sidewalks	77,090	-	-	-
	Capital Outlay	584,546	88,760	-	-
	Other Charges				
014-0000-83100-00	Contributions to Others	-	18	-	-
014-0000-85013-00	Transfer to Grant Fund	-	-	14,100	-
	Other Charges	-	18	14,100	-
	Expense	1,605,344	1,022,810	540,160	652,990
014	City Gas Tax	(857,630)	(363,841)	115,840	(16,990)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
015	Federal Special Enforcement				
	Use of Money & Property				
015-0000-33010-00	Interest Income on Investments	948	1,955	-	-
	Use of Money & Property	948	1,955	-	-
	Intergovernmental Revenue				
015-0000-35355-00	Federal Special Enforcement	34,560	56,226	-	-
	Intergovernmental Revenue	34,560	56,226	-	-
	Revenue	35,508	58,181	-	-
	Contractual Services				
015-0000-51000-00	Professional Services	265	-	-	-
015-0000-54500-00	Training and Travel	-	18,405	-	-
015-0000-55500-00	Maintenance of Equipment	-	361	-	-
015-0000-55800-00	Maint of Computer Equipment	-	650	-	-
015-0000-58500-00	Receptions & Office Functions	-	431	-	-
	Contractual Services	265	19,847	-	-
	Commodities				
015-0000-61700-00	Minor Computer Equip & Supp	-	2,429	-	-
015-0000-61800-00	Minor Furniture	-	1,182	-	-
015-0000-66500-00	Minor Tools & Apparatus	3,250	18,113	-	-
015-0000-67500-00	Safety Clothing & Supplies	12,950	3,209	-	-
015-0000-69000-00	Firearms & Supplies	19,044	13,261	-	-
	Commodities	35,243	38,194	-	-
	Expense	35,508	58,041	-	-
015	Federal Special Enforcement	-	140	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
016	Special Enforcement				
	Fines and Costs				
016-0000-32010-00	Fines and Costs	-	3,529	2,000	2,000
	Fines and Costs	-	3,529	2,000	2,000
	Use of Money & Property				
016-0000-33010-00	Interest Income on Investments	7,735	25,065	18,000	18,000
	Use of Money & Property	7,735	25,065	18,000	18,000
	Intergovernmental Revenue				
016-0000-35350-00	State Special Enforcement	4,835	18,101	-	-
016-0000-35900-00	Misc Intergovernmental Rev	-	487	-	-
	Intergovernmental Revenue	4,835	18,589	-	-
	Other Revenue				
016-0000-37050-00	Sale of Property	1,950	-	-	-
016-0000-37100-00	Private Contribs/Donations	2,983	4,500	-	-
016-0000-37900-00	Misc Other Revenue	-	400	-	-
	Other Revenue	4,933	4,900	-	-
	Revenue	17,504	52,082	20,000	20,000
	Personnel Services				
016-0000-43000-00	Overtime Pay	-	10,000	-	-
016-0000-48200-00	Social Security Contributions	-	145	-	-
	Personnel Services	-	10,145	-	-
	Contractual Services				
016-0000-51200-00	Drug Enforcement Service	1,500	-	3,000	3,000
016-0000-54000-00	Telecommunications	2,010	1,289	2,205	2,205
016-0000-54500-00	Training and Travel	4,276	503	3,000	3,000
016-0000-55500-00	Maintenance of Equipment	375	-	1,000	1,000
016-0000-55800-00	Maint of Computer Equipment	-	-	22,500	23,000
	Contractual Services	8,161	1,792	31,705	32,205
	Commodities				
016-0000-61700-00	Minor Computer Equip & Supp	-	-	-	7,500
016-0000-61800-00	Minor Furniture	1,411	-	-	-
016-0000-66500-00	Minor Tools & Apparatus	305	473	100	100
016-0000-67500-00	Safety Clothing & Supplies	3,916	310	500	500
016-0000-69000-00	Firearms & Supplies	2,422	-	500	500
016-0000-69300-00	Canine Supplies	-	-	500	500
	Commodities	8,054	783	1,600	9,100
	Other Charges				
016-0000-83100-00	Contributions to Others	1,000	-	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
016-0000-85059-00	Util Tax Cap Imp Trsfr To	-	-	-	16,730
	Other Charges	1,000	-	-	16,730
	Expense	17,215	12,720	33,305	58,035
016	Special Enforcement	288	39,362	(13,305)	(38,035)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
017	911 Communications				
	Intergovernmental Revenue				
017-0000-35600-00	County Reimbursements	118,317	90,129	138,890	136,370
	Intergovernmental Revenue	118,317	90,129	138,890	136,370
	Revenue	118,317	90,129	138,890	136,370
	Personnel Services				
017-0000-41000-00	Regular Employees	74,577	59,704	95,660	99,780
017-0000-43000-00	Overtime Pay	20	63	-	-
017-0000-45000-00	Callout Pay	7,800	1,890	2,400	2,400
017-0000-47500-00	Term Life Insurance	130	162	220	220
017-0000-47600-00	Workers Compensation Premium	1,500	1,980	2,100	1,980
017-0000-47700-00	Health Insurance Premium	17,667	14,778	20,930	13,840
017-0000-47760-00	Retirement Health Savings	1,421	1,423	1,570	1,580
017-0000-47770-00	Health Savings Account	1,200	1,350	960	150
017-0000-48000-00	Pension Contributions	7,982	4,296	7,545	8,595
017-0000-48200-00	Social Security Contributions	6,021	4,483	7,505	7,825
	Personnel Services	118,317	90,129	138,890	136,370
	Expense	118,317	90,129	138,890	136,370
017	911 Communications	-	-	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
018	Storm Water Utility				
	Taxes				
018-0000-30080-00	Electric Use Tax	443,067	413,290	408,540	433,670
018-0000-30085-00	Natural Gas Use Tax	424,776	337,196	337,260	366,135
	Taxes	867,843	750,486	745,800	799,805
	Use of Money & Property				
018-0000-33010-00	Interest Income on Investments	15,650	50,092	10,000	38,770
	Use of Money & Property	15,650	50,092	10,000	38,770
	Intergovernmental Revenue				
018-0000-35900-00	Misc Intergovernmental Rev	3,141	8,625	2,300	2,600
	Intergovernmental Revenue	3,141	8,625	2,300	2,600
	Other Revenue				
018-0000-37900-00	Misc Other Revenue	-	3,942	-	-
	Other Revenue	-	3,942	-	-
	Revenue	886,634	813,145	758,100	841,175
	Personnel Services				
018-0000-41000-00	Regular Employees	308,613	434,088	342,160	355,330
018-0000-43000-00	Overtime Pay	295	-	-	-
018-0000-47500-00	Term Life Insurance	562	551	570	570
018-0000-47600-00	Workers Compensation Premium	4,380	5,700	5,280	5,100
018-0000-47700-00	Health Insurance Premium	38,746	40,613	44,540	66,620
018-0000-47755-00	OPEB Contributions	585	-	-	-
018-0000-47760-00	Retirement Health Savings	2,805	2,857	3,050	3,060
018-0000-47770-00	Health Savings Account	2,074	2,242	2,400	790
018-0000-48000-00	Pension Contributions	30,626	23,051	26,320	29,860
018-0000-48200-00	Social Security Contributions	23,071	24,099	26,180	27,190
	Personnel Services	411,756	533,201	450,500	488,520
	Contractual Services				
018-0000-51000-00	Professional Services	8,178	1,453	-	-
018-0000-52000-00	Electricity	1,356	1,658	1,665	2,235
018-0000-52300-00	Heat	5	-	-	-
018-0000-54000-00	Telecommunications	-	-	-	265
018-0000-55500-00	Maintenance of Equipment	15,621	16,684	9,400	10,200
018-0000-55700-00	Maint of Building & Improvemnt	-	325	8,000	108,000
018-0000-56597-00	Prop Prem-Risk Mgt Contrib	-	840	840	840
018-0000-59590-00	Administrative Fee	1,550	1,550	1,320	1,290
	Contractual Services	26,710	22,509	21,225	122,830
	Commodities				
018-0000-62500-00	Motor Vehicle Supplies	30,682	53,042	30,000	30,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
018-0000-62510-00	Gasoline	23,178	19,280	24,700	22,265
018-0000-65500-00	Materials to Maintain Equipmt	6,753	6,104	7,000	7,000
018-0000-66000-00	Materials to Mntn Bldgs/Improv	13,286	17,081	16,000	16,000
018-0000-66500-00	Minor Tools & Apparatus	10,671	-	-	-
	Commodities	84,570	95,507	77,700	75,265
	Capital Outlay				
018-0000-78050-00	Storm Drainage	33,696	28,380	550,000	350,000
	Capital Outlay	33,696	28,380	550,000	350,000
	Other Charges				
018-0000-85013-00	Transfer to Grant Fund	31,084	101,778	-	-
018-0000-85058-00	Vehicle Replacement Fund	116,100	140,280	36,960	-
018-0000-88300-00	Lease Payments	1,500	-	-	-
	Other Charges	148,684	242,058	36,960	-
	Expense	705,415	921,655	1,136,385	1,036,615
018	Storm Water Utility	181,218	(108,510)	(378,285)	(195,440)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
019	Parks & Recreation				
	Taxes				
019-0000-30010-00	Property Tax	244,522	259,315	262,145	226,670
019-0000-30030-00	State Income Tax	246,735	241,597	230,000	263,520
019-0000-30040-00	Sales Tax	1,711,049	1,750,211	1,679,750	1,837,060
019-0000-30043-00	Local Use Tax	182,537	177,435	184,500	165,000
019-0000-30050-00	Home Rule Tax	699,239	697,970	660,000	693,430
019-0000-30060-00	Food & Beverage Tax	182,775	196,309	184,000	206,100
019-0000-30070-00	Hotel Motel Tax	896,385	947,160	850,000	975,500
	Taxes	4,163,242	4,269,997	4,050,395	4,367,280
	Use of Money & Property				
019-0000-33010-00	Interest Income on Investments	31,015	114,151	45,000	90,250
019-0000-33012-00	Unrealized Gain on Investment	1,610	1,052	-	-
019-0000-33020-00	Interest on Loans	2,461	1,984	1,500	1,000
019-0000-33100-00	Rental of Property	29,120	35,714	32,810	23,540
019-0000-33305-00	Golf Fees Daily	153,655	193,726	165,000	200,000
019-0000-33306-00	Golf Fees Season Pass	113,913	128,074	136,000	145,000
019-0000-33307-00	Golf Cart Storage	7,490	8,155	8,600	8,500
019-0000-33308-00	Golf Tee Reservations	2,585	2,549	2,300	2,500
019-0000-33309-00	Golf Fees Locker Rental	3,212	3,295	3,750	3,400
019-0000-33310-00	Golf Punch Card Revenue	5,955	5,104	5,300	6,000
019-0000-33311-00	Golf Cart Rental	185,415	212,713	200,000	230,000
019-0000-33312-00	Range Ball Revenue	28,858	39,350	32,000	42,000
019-0000-33313-00	Golf Accessories	5,688	5,012	5,500	5,000
019-0000-33315-00	Golf Concessions	16,293	17,684	12,500	20,000
019-0000-33316-00	Sale of Alcohol Golf	47,687	57,295	50,000	60,000
019-0000-33317-00	Sale of Clothing Golf	29,920	35,877	30,000	35,000
019-0000-33318-00	Sale of Food Golf	43,964	49,487	40,000	50,000
019-0000-33319-00	Golf Club Repairs	2,644	4,432	3,500	5,000
019-0000-33340-00	Campground Fees	121,302	113,723	125,000	125,000
019-0000-33342-00	Campground Firewood	6,630	8,361	7,500	7,500
019-0000-33353-00	Lake Storey Boat Rental	15,077	23,091	18,000	24,000
019-0000-33355-00	Lake Storey Concession	1,736	3,285	2,000	3,000
019-0000-33356-00	Lake Storey Miscellaneous	-	-	200	200
019-0000-33359-00	Hawthorne Cntr Gym Concession	1,465	3,837	2,500	2,500
019-0000-33360-00	Hawthorne Center Gym Rental	3,482	4,548	2,500	5,000
019-0000-33361-00	Hawthorne Pool Daily Group Fee	2,990	4,267	5,000	10,000
019-0000-33362-00	Hawthorne Pool Season Pass	2,600	4,286	7,000	9,000
019-0000-33363-00	Hawthorne Pool Rental Fees	3,932	3,220	8,000	13,000
019-0000-33371-00	Lakeside Pool Daily/Group Fee	73,055	115,790	80,000	80,000
019-0000-33372-00	Lakeside Pool Season Pass	9,018	18,109	15,000	18,500
019-0000-33373-00	Lakeside Pool Rental Fees	86	1,400	2,300	4,000
019-0000-33375-00	Lakeside Concession	31,157	38,027	35,000	40,000
019-0000-33376-00	Lakeside Pool Miscellaneous	122	304	100	100
019-0000-33377-00	Lakeside Rec Facility Rental	26,187	33,255	25,000	31,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
019-0000-33378-00	LS Tennis Equip Rental&Repair	120	140	130	130
019-0000-33382-00	Lake Storey Softball Concessn	1,206	1,532	2,000	2,100
019-0000-33385-00	Pavilion Revenues	24,298	46,429	40,000	48,000
019-0000-33386-00	Recreation Family Events	91,609	118,458	97,800	159,460
019-0000-33389-00	Park & Rec Rental Facilities	86	6,424	12,500	10,000
019-0000-33865-00	Park & Rec Pop Commission	2,789	2,836	2,700	3,200
	Use of Money & Property	1,130,428	1,466,975	1,263,990	1,522,880
	Charges for Current Services				
019-0000-36650-00	Grave Openings	51,650	36,500	50,000	40,000
019-0000-36870-00	Penalties/Accounting Services	4,594	2,085	-	-
	Charges for Current Services	56,244	38,585	50,000	40,000
	Other Revenue				
019-0000-37010-00	Sale of Cemetery Lots	21,628	13,969	23,000	21,000
019-0000-37015-00	Scattering Gardens	8,490	4,680	7,500	6,000
019-0000-37050-00	Sale of Property	7,445	3,595	-	1,000
019-0000-37100-00	Private Contribs/Donations	43,644	22,923	17,225	11,200
019-0000-37900-00	Misc Other Revenue	3,015	3,977	-	-
	Other Revenue	84,222	49,144	47,725	39,200
	Transfer From Other Funds				
019-0000-38001-00	General Fund Transfer From	18,866	25,000	-	-
019-0000-38053-00	Transfer from Bldg Rep & Maint	51,461	-	-	-
019-0000-38078-00	Risk Management Transfer From	29,600	-	-	-
019-0000-38088-00	Linwood Transfer From	1,464	2,087	1,800	1,050
019-0000-38089-00	East Linwood Transfer From	9,221	13,652	12,000	10,000
	Transfer From Other Funds	110,613	40,739	13,800	11,050
	Reimbursement from Others				
019-0000-39100-00	Reimbursements	70	636	-	-
	Reimbursement from Others	70	636	-	-
	Revenue	5,544,818	5,866,076	5,425,910	5,980,410

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1905	Parks & Recreation Admin				
	Personnel Services				
019-1905-41000-00	Regular Employees	920,160	978,128	979,620	954,430
019-1905-41005-00	Workers Comp Wages	8,715	902	-	-
019-1905-42000-00	Temporary Employees	40,640	14,557	94,680	59,410
019-1905-43000-00	Overtime Pay	22,698	18,169	38,000	30,000
019-1905-47500-00	Term Life Insurance	1,859	1,881	2,070	1,660
019-1905-47600-00	Workers Compensation Premium	29,340	25,140	23,940	26,760
019-1905-47700-00	Health Insurance Premium	166,030	186,265	193,610	219,730
019-1905-47750-00	Retiree Health Insurance	36,011	25,203	18,400	30,100
019-1905-47755-00	OPEB Contributions	8,550	8,055	7,395	7,305
019-1905-47760-00	Retirement Health Savings	6,902	4,579	6,900	6,920
019-1905-47770-00	Health Savings Account	7,500	6,713	6,400	6,000
019-1905-48000-00	Pension Contributions	93,462	71,063	78,450	85,475
019-1905-48200-00	Social Security Contributions	73,048	75,011	85,105	81,310
	Personnel Services	1,414,917	1,415,664	1,534,570	1,509,100
	Contractual Services				
019-1905-51000-00	Professional Services	4,170	5,330	6,400	14,500
019-1905-51500-00	Printing & Advertising	27,026	25,162	43,000	40,600
019-1905-53000-00	Postage	1,553	1,636	2,200	2,190
019-1905-54000-00	Telecommunications	3,467	3,025	3,660	4,015
019-1905-54500-00	Training and Travel	3,542	2,473	10,000	9,040
019-1905-55000-00	Dues & Subscriptions	3,769	3,781	4,265	4,410
019-1905-55500-00	Maintenance of Equipment	1,027	1,027	1,080	1,135
019-1905-55800-00	Maint of Computer Equipment	14,874	16,261	26,955	16,035
019-1905-56000-00	Rentals	194	249	250	290
019-1905-56596-00	Auto Liability	60	360	1,560	1,560
019-1905-56597-00	Prop Prem-Risk Mgt Contrib	16,620	18,840	23,400	30,060
019-1905-59300-00	Medical & Safety Supplies	80	-	-	-
019-1905-59511-00	Tourism Contractual Services	190,000	190,000	220,000	190,000
019-1905-59528-00	Galesburg Promise	315,395	333,260	299,200	303,100
019-1905-59537-00	Orpheum Civic Center Authority	162,699	100,000	100,000	150,000
019-1905-59590-00	Administrative Fee	4,970	4,970	4,500	4,440
	Contractual Services	749,445	706,374	746,470	771,375
	Commodities				
019-1905-61000-00	Office Supplies	236	261	675	750
019-1905-61700-00	Minor Computer Equip & Supp	1,308	363	2,000	2,000
019-1905-62500-00	Motor Vehicle Supplies	-	216	650	500
019-1905-62510-00	Gasoline	-	-	50	-
019-1905-65500-00	Materials to Maintain Equipmt	25	25	260	240
019-1905-66000-00	Materials to Mntn Bldgs/Improv	1,148	-	200	200
019-1905-66500-00	Minor Tools & Apparatus	70	-	-	-
019-1905-67500-00	Safety Clothing & Supplies	383	-	2,000	1,500
019-1905-68000-00	Food	339	-	350	400

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Commodities	3,509	865	6,185	5,590
	Other Charges				
019-1905-84500-00	Property Tax	25	480	-	-
019-1905-85020-00	Airport Fund Transfer to	63,766	-	47,035	129,295
019-1905-85058-00	Vehicle Replacement Fund	1,200	1,380	-	60
019-1905-88300-00	Lease Payments	1,264	1,295	1,375	1,430
	Other Charges	66,255	3,155	48,410	130,785
1905	Parks & Recreation Admin	2,234,126	2,126,058	2,335,635	2,416,850

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1910	City Hall Bldgs & Grounds				
	Personnel Services				
019-1910-41000-00	Regular Employees	44,366	47,523	52,500	55,210
019-1910-43000-00	Overtime Pay	205	-	400	410
019-1910-47600-00	Workers Compensation Premium	1,140	2,100	1,500	1,500
019-1910-47700-00	Health Insurance Premium	11,210	10,319	11,020	14,090
019-1910-47750-00	Retiree Health Insurance	8,349	8,641	9,200	10,040
019-1910-47760-00	Retirement Health Savings	1,095	1,097	1,390	1,400
019-1910-47770-00	Health Savings Account	750	750	800	750
019-1910-48000-00	Pension Contributions	4,361	3,457	4,070	4,675
019-1910-48200-00	Social Security Contributions	3,307	3,593	4,050	4,265
	Personnel Services	74,783	77,481	84,930	92,340
	Contractual Services				
019-1910-51000-00	Professional Services	-	-	9,000	-
019-1910-52000-00	Electricity	36,117	40,652	43,960	54,850
019-1910-52300-00	Heat	4,399	1,054	4,840	1,370
019-1910-52500-00	Sewer	692	774	905	955
019-1910-54000-00	Telecommunications	2,169	2,178	2,265	2,530
019-1910-55500-00	Maintenance of Equipment	-	-	100	-
019-1910-55700-00	Maint of Building & Improvemnt	35,588	35,141	35,135	88,390
019-1910-55800-00	Maint of Computer Equipment	-	-	-	900
019-1910-56597-00	Prop Prem-Risk Mgt Contrib	11,160	11,160	10,920	19,320
019-1910-59300-00	Medical & Safety Supplies	-	624	500	500
019-1910-59590-00	Administrative Fee	360	450	420	375
	Contractual Services	90,485	92,032	108,045	169,190
	Commodities				
019-1910-62500-00	Motor Vehicle Supplies	47	143	350	350
019-1910-62510-00	Gasoline	435	246	410	200
019-1910-65000-00	Cleaning & Household Supplies	2,972	3,287	3,600	3,600
019-1910-65500-00	Materials to Maintain Equipmt	-	52	200	150
019-1910-66000-00	Materials to Mntn Bldgs/Improv	1,854	3,486	4,000	4,000
019-1910-66500-00	Minor Tools & Apparatus	456	932	1,400	1,000
019-1910-67500-00	Safety Clothing & Supplies	183	312	400	400
	Commodities	5,946	8,458	10,360	9,700
	Other Charges				
019-1910-85053-00	Building Repair & Maint Contrb	-	9,600	19,740	26,400
019-1910-85058-00	Vehicle Replacement Fund	2,820	3,480	-	-
	Other Charges	2,820	13,080	19,740	26,400
1910	City Hall Bldgs & Grounds	174,034	191,051	223,075	297,630

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1911	PSB Bldgs & Grounds				
	Personnel Services				
019-1911-41000-00	Regular Employees	7,784	8,727	10,250	10,790
019-1911-47600-00	Workers Compensation Premium	-	360	300	300
019-1911-47700-00	Health Insurance Premium	3,782	2,244	2,400	4,680
019-1911-47760-00	Retirement Health Savings	-	-	280	280
019-1911-48000-00	Pension Contributions	696	641	790	910
019-1911-48200-00	Social Security Contributions	537	670	790	830
	Personnel Services	12,799	12,642	14,810	17,790
	Contractual Services				
019-1911-51000-00	Professional Services	7,800	-	-	8,000
019-1911-52000-00	Electricity	62,473	65,465	73,720	77,785
019-1911-52500-00	Sewer	2,124	2,157	2,355	2,405
019-1911-54000-00	Telecommunications	913	914	980	980
019-1911-55700-00	Maint of Building & Improvemnt	26,332	47,637	25,410	45,015
019-1911-55800-00	Maint of Computer Equipment	-	-	-	900
019-1911-56597-00	Prop Prem-Risk Mgt Contrib	26,760	26,040	27,960	30,480
019-1911-57500-00	Laundry & Cleaning Services	3,283	1,813	3,000	1,460
019-1911-59300-00	Medical & Safety Supplies	440	908	450	500
019-1911-59590-00	Administrative Fee	-	90	120	75
	Contractual Services	130,125	145,024	133,995	167,600
	Commodities				
019-1911-62510-00	Gasoline	1,317	658	1,225	875
019-1911-65000-00	Cleaning & Household Supplies	4,934	4,708	4,500	4,700
019-1911-66000-00	Materials to Mntn Bldgs/Improv	3,285	3,739	2,500	2,500
019-1911-66500-00	Minor Tools & Apparatus	990	-	-	-
	Commodities	10,526	9,106	8,225	8,075
	Other Charges				
019-1911-85053-00	Building Repair & Maint Contrb	-	-	37,440	-
	Other Charges	-	-	37,440	-
1911	PSB Bldgs & Grounds	153,451	166,772	194,470	193,465

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1915	Parks Operation & Maintenance				
	Personnel Services				
019-1915-42000-00	Temporary Employees	109,644	133,518	152,800	211,200
019-1915-43000-00	Overtime Pay	652	315	1,500	1,500
019-1915-47600-00	Workers Compensation Premium	-	420	600	720
019-1915-48200-00	Social Security Contributions	8,438	10,238	11,805	16,275
	Personnel Services	118,733	144,491	166,705	229,695
	Contractual Services				
019-1915-51000-00	Professional Services	850	300	47,500	-
019-1915-51500-00	Printing & Advertising	10	-	-	-
019-1915-52000-00	Electricity	32,563	34,393	39,980	49,845
019-1915-52300-00	Heat	6,621	1,815	7,065	2,265
019-1915-52500-00	Sewer	30,019	25,551	38,830	30,315
019-1915-53000-00	Postage	13	-	-	-
019-1915-54000-00	Telecommunications	2,660	2,431	2,695	7,335
019-1915-55500-00	Maintenance of Equipment	35,366	10,343	15,000	15,000
019-1915-55700-00	Maint of Building & Improvemnt	33,076	28,366	96,260	39,950
019-1915-55800-00	Maint of Computer Equipment	-	-	200	-
019-1915-56000-00	Rentals	6,598	4,603	5,550	5,835
019-1915-56597-00	Prop Prem-Risk Mgt Contrib	6,780	8,580	13,920	20,760
019-1915-57500-00	Laundry & Cleaning Services	2,767	3,500	3,500	4,000
019-1915-59300-00	Medical & Safety Supplies	-	594	400	600
	Contractual Services	157,323	120,476	270,900	175,905
	Commodities				
019-1915-61000-00	Office Supplies	606	312	1,000	1,000
019-1915-62500-00	Motor Vehicle Supplies	72,615	62,329	60,000	65,000
019-1915-62510-00	Gasoline	66,759	60,787	77,145	71,715
019-1915-63500-00	Botanical & Agriculture Suppl	10,980	2,833	7,500	6,000
019-1915-64100-00	Special Events Supplies	4,252	4,564	4,500	4,800
019-1915-64500-00	Traffic Control Supplies	-	1,386	1,000	2,000
019-1915-65000-00	Cleaning & Household Supplies	6,804	5,886	6,500	7,000
019-1915-65500-00	Materials to Maintain Equipmt	14,293	12,113	16,500	17,000
019-1915-66000-00	Materials to Mntn Bldgs/Improv	16,461	43,010	23,800	25,000
019-1915-66500-00	Minor Tools & Apparatus	7,726	7,778	20,000	26,000
019-1915-67500-00	Safety Clothing & Supplies	172	1,062	2,000	1,500
019-1915-68000-00	Food	576	346	1,000	1,000
019-1915-68500-00	Chemicals	3,070	5,539	4,500	6,500
	Commodities	204,315	207,944	225,445	234,515
	Other Charges				
019-1915-85053-00	Building Repair & Maint Contrb	40,980	5,460	6,420	-
019-1915-85057-00	Computer Replacement Contrbbtn	-	2,580	2,100	1,740
019-1915-85058-00	Vehicle Replacement Fund	142,320	184,080	26,220	384,540
	Other Charges	183,300	192,120	34,740	386,280

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1915	Parks Operation & Maintenance	663,672	665,032	697,790	1,026,395

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1920	Golf Course				
	Personnel Services				
019-1920-41000-00	Regular Employees	151,299	158,654	229,590	287,520
019-1920-42000-00	Temporary Employees	129,068	153,586	163,800	175,200
019-1920-43000-00	Overtime Pay	5,756	4,660	8,250	12,000
019-1920-47500-00	Term Life Insurance	864	864	870	870
019-1920-47600-00	Workers Compensation Premium	2,160	2,700	3,660	4,380
019-1920-47700-00	Health Insurance Premium	15,573	16,157	25,860	37,660
019-1920-47760-00	Retirement Health Savings	1,173	1,186	1,200	1,210
019-1920-47770-00	Health Savings Account	1,500	1,500	2,400	3,000
019-1920-48000-00	Pension Contributions	15,744	11,950	18,305	25,180
019-1920-48200-00	Social Security Contributions	21,907	24,301	30,730	36,320
	Personnel Services	345,043	375,558	484,665	583,340
	Contractual Services				
019-1920-51000-00	Professional Services	20,749	23,186	23,000	24,000
019-1920-51500-00	Printing & Advertising	119	784	500	500
019-1920-52000-00	Electricity	10,949	10,747	12,740	14,825
019-1920-52500-00	Sewer	507	597	805	800
019-1920-53000-00	Postage	95	64	100	100
019-1920-54000-00	Telecommunications	2,125	1,662	1,905	2,195
019-1920-54500-00	Training and Travel	1,530	485	2,500	3,000
019-1920-55000-00	Dues & Subscriptions	1,671	1,288	2,000	2,500
019-1920-55500-00	Maintenance of Equipment	3,179	3,441	4,200	5,290
019-1920-55700-00	Maint of Building & Improvemnt	6,023	14,969	56,000	179,200
019-1920-55800-00	Maint of Computer Equipment	5,558	3,855	2,750	2,950
019-1920-56000-00	Rentals	1,590	2,280	3,500	4,500
019-1920-56597-00	Prop Prem-Risk Mgt Contrib	2,820	2,740	4,485	6,420
019-1920-57500-00	Laundry & Cleaning Services	1,473	1,985	2,250	2,400
019-1920-59590-00	Administrative Fee	720	720	900	1,200
	Contractual Services	59,107	68,804	117,635	249,880
	Commodities				
019-1920-61000-00	Office Supplies	2,608	4,121	3,750	3,000
019-1920-61700-00	Minor Computer Equip & Supp	2,960	34	-	1,000
019-1920-62500-00	Motor Vehicle Supplies	6,363	4,522	9,000	9,000
019-1920-62510-00	Gasoline	32,725	23,578	31,765	26,705
019-1920-63500-00	Botanical & Agriculture Suppl	43,702	76,494	80,000	83,000
019-1920-64000-00	Recreational Supplies	33,212	40,089	35,000	40,000
019-1920-64125-00	Concession supplies	56,275	58,979	60,000	62,500
019-1920-64300-00	Golf Supplies	2,539	3,321	3,800	4,200
019-1920-65000-00	Cleaning & Household Supplies	967	1,367	1,500	1,500
019-1920-65500-00	Materials to Maintain Equipmt	5,791	11,042	9,500	10,500
019-1920-66000-00	Materials to Mntn Bldgs/Improv	13,598	14,100	18,000	22,000
019-1920-66500-00	Minor Tools & Apparatus	27,403	26,893	19,150	41,250
019-1920-67500-00	Safety Clothing & Supplies	407	185	800	800

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Commodities	228,550	264,726	272,265	305,455
	Other Charges				
019-1920-84000-00	Sales Tax	13,029	15,232	14,000	17,000
019-1920-85053-00	Building Repair & Maint Contrb	27,000	12,840	5,820	8,340
019-1920-85057-00	Computer Replacement Contrbtn	-	1,920	1,140	300
019-1920-85058-00	Vehicle Replacement Fund	59,880	58,800	131,400	72,540
019-1920-87350-00	Interest on Leases	2,881	1,921	-	-
019-1920-88150-00	Lease Principal Payments	29,135	30,095	-	-
019-1920-88300-00	Lease Payments	20	0	30,020	55,895
019-1920-89600-00	Cash Over & Short	(26)	(1)	-	-
	Other Charges	131,918	120,808	182,380	154,075
1920	Golf Course	764,619	829,895	1,056,945	1,292,750

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1925	Allison Campground				
	Personnel Services				
019-1925-42000-00	Temporary Employees	26,973	29,970	32,000	34,000
019-1925-48200-00	Social Security Contributions	2,063	2,293	2,450	2,600
	Personnel Services	29,036	32,263	34,450	36,600
	Contractual Services				
019-1925-51000-00	Professional Services	3,207	2,780	4,000	4,500
019-1925-51500-00	Printing & Advertising	690	690	3,650	3,000
019-1925-52000-00	Electricity	11,530	12,978	13,975	19,345
019-1925-52500-00	Sewer	953	835	1,420	1,170
019-1925-54000-00	Telecommunications	132	132	185	185
019-1925-55000-00	Dues & Subscriptions	754	754	1,000	1,200
019-1925-55700-00	Maint of Building & Improvemnt	78	743	2,100	2,000
019-1925-56000-00	Rentals	2,124	2,244	2,000	2,160
019-1925-56597-00	Prop Prem-Risk Mgt Contrib	480	420	780	1,260
	Contractual Services	19,947	21,576	29,110	34,820
	Commodities				
019-1925-61000-00	Office Supplies	182	257	250	300
019-1925-61700-00	Minor Computer Equip & Supp	288	-	-	-
019-1925-64000-00	Recreational Supplies	4,921	5,451	6,000	6,500
019-1925-65000-00	Cleaning & Household Supplies	714	1,102	1,250	1,300
019-1925-65500-00	Materials to Maintain Equipmt	12	77	300	300
019-1925-66000-00	Materials to Mntn Bldgs/Improv	3,128	2,558	7,500	3,000
019-1925-66500-00	Minor Tools & Apparatus	250	-	-	-
	Commodities	9,494	9,446	15,300	11,400
	Other Charges				
019-1925-84000-00	Sales Tax	408	495	600	700
019-1925-85053-00	Building Repair & Maint Contrb	76,140	24,000	3,360	2,760
019-1925-85057-00	Computer Replacement Contrbbtn	7,380	1,680	1,620	-
019-1925-89600-00	Cash Over & Short	10	-	-	-
	Other Charges	83,938	26,175	5,580	3,460
1925	Allison Campground	142,415	89,460	84,440	86,280

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1930	Lake Storey Beach				
	Personnel Services				
019-1930-42000-00	Temporary Employees	40,860	42,794	49,730	54,545
019-1930-48200-00	Social Security Contributions	3,126	3,274	3,805	4,170
	Personnel Services	43,986	46,068	53,535	58,715
	Contractual Services				
019-1930-51000-00	Professional Services	304	664	1,000	1,220
019-1930-55000-00	Dues & Subscriptions	24	63	860	385
019-1930-55500-00	Maintenance of Equipment	-	-	1,000	1,500
019-1930-55700-00	Maint of Building & Improvemnt	-	4,959	5,550	600
019-1930-56000-00	Rentals	-	-	-	8,000
019-1930-59300-00	Medical & Safety Supplies	-	231	275	300
	Contractual Services	328	5,917	8,685	12,005
	Commodities				
019-1930-63500-00	Botanical & Agriculture Suppl	2,204	2,659	7,500	7,500
019-1930-64000-00	Recreational Supplies	4,522	12,510	18,500	20,850
019-1930-64125-00	Concession supplies	1,666	3,554	2,200	2,300
019-1930-65000-00	Cleaning & Household Supplies	55	620	300	500
019-1930-65500-00	Materials to Maintain Equipmt	2,302	17	1,700	2,200
019-1930-66000-00	Materials to Mntn Bldgs/Improv	307	2,769	1,500	2,700
019-1930-66500-00	Minor Tools & Apparatus	55	75	200	200
019-1930-67500-00	Safety Clothing & Supplies	-	510	500	550
	Commodities	11,111	22,714	32,400	36,800
	Other Charges				
019-1930-84000-00	Sales Tax	167	323	150	350
	Other Charges	167	323	150	350
1930	Lake Storey Beach	55,593	75,022	94,770	107,870

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1935	Pavilion				
	Personnel Services				
019-1935-42000-00	Temporary Employees	14,150	15,689	28,000	23,060
019-1935-48200-00	Social Security Contributions	1,082	1,200	2,145	1,765
	Personnel Services	15,232	16,889	30,145	24,825
	Contractual Services				
019-1935-51000-00	Professional Services	847	1,269	850	850
019-1935-52000-00	Electricity	14,620	15,551	18,230	20,910
019-1935-52300-00	Heat	2,172	-	2,390	2,390
019-1935-52500-00	Sewer	394	393	625	580
019-1935-54000-00	Telecommunications	2,190	2,104	2,265	2,265
019-1935-54500-00	Training and Travel	-	-	650	585
019-1935-55500-00	Maintenance of Equipment	1,707	893	1,500	1,500
019-1935-55700-00	Maint of Building & Improvemnt	6,565	9,958	8,390	39,590
019-1935-56597-00	Prop Prem-Risk Mgt Contrib	7,320	7,080	7,080	4,500
019-1935-57500-00	Laundry & Cleaning Services	11,943	20,711	25,500	25,500
019-1935-59300-00	Medical & Safety Supplies	-	202	360	400
	Contractual Services	47,758	58,161	67,840	99,070
	Commodities				
019-1935-61800-00	Minor Furniture	-	1,902	3,000	3,000
019-1935-64000-00	Recreational Supplies	252	374	525	650
019-1935-65000-00	Cleaning & Household Supplies	881	762	400	800
019-1935-65500-00	Materials to Maintain Equipmt	232	177	300	1,300
019-1935-66000-00	Materials to Mntn Bldgs/Improv	568	192	2,000	-
019-1935-67500-00	Safety Clothing & Supplies	-	-	350	350
	Commodities	1,934	3,406	6,575	6,100
	Other Charges				
019-1935-85053-00	Building Repair & Maint Contrb	12,120	6,900	12,420	-
019-1935-85057-00	Computer Replacement Contrbtn	10,980	1,380	600	480
	Other Charges	23,100	8,280	13,020	480
1935	Pavilion	88,024	86,736	117,580	130,475

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1940	Recreation Special Programs				
	Personnel Services				
019-1940-41000-00	Regular Employees	15,569	17,455	20,500	21,570
019-1940-42000-00	Temporary Employees	90,548	111,760	90,660	134,875
019-1940-43000-00	Overtime Pay	107	12	-	-
019-1940-47600-00	Workers Compensation Premium	180	420	1,020	960
019-1940-47700-00	Health Insurance Premium	7,563	4,487	4,800	9,360
019-1940-47760-00	Retirement Health Savings	-	-	560	560
019-1940-48000-00	Pension Contributions	1,395	1,438	1,580	1,820
019-1940-48200-00	Social Security Contributions	8,008	9,890	8,505	11,970
	Personnel Services	123,372	145,462	127,625	181,115
	Contractual Services				
019-1940-51400-00	Contractual Service Rec Prog	24,926	33,657	44,400	49,550
019-1940-53000-00	Postage	22	-	-	-
019-1940-54500-00	Training and Travel	1,299	1,190	2,600	5,040
019-1940-55000-00	Dues & Subscriptions	884	-	1,050	1,150
019-1940-55500-00	Maintenance of Equipment	-	-	400	700
019-1940-55700-00	Maint of Building & Improvemnt	2,747	-	1,600	14,400
019-1940-55800-00	Maint of Computer Equipment	317	84	1,200	1,320
019-1940-56000-00	Rentals	3,451	-	9,300	8,700
019-1940-56597-00	Prop Prem-Risk Mgt Contrib	-	420	120	120
019-1940-59300-00	Medical & Safety Supplies	-	141	260	275
019-1940-59590-00	Administrative Fee	-	180	180	150
	Contractual Services	33,646	35,671	61,110	81,405
	Commodities				
019-1940-61000-00	Office Supplies	-	-	250	300
019-1940-64000-00	Recreational Supplies	23,265	20,958	35,900	32,800
019-1940-64125-00	Concession supplies	3,298	3,708	3,500	3,700
019-1940-64150-00	Special Event Fees	-	-	50	50
019-1940-65000-00	Cleaning & Household Supplies	-	-	-	300
019-1940-66000-00	Materials to Mntn Bldgs/Improv	2,092	1,006	6,200	6,825
019-1940-66500-00	Minor Tools & Apparatus	55	215	400	3,200
019-1940-67000-00	Books & Pamphlets	-	-	1,200	700
	Commodities	28,711	25,887	47,500	47,875
	Other Charges				
019-1940-83100-00	Contributions to Others	-	53	-	-
019-1940-84000-00	Sales Tax	95	124	200	200
	Other Charges	95	177	200	200
1940	Recreation Special Programs	185,823	207,198	236,435	310,595

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1945	Lakeside Recreation Facility				
	Personnel Services				
019-1945-42000-00	Temporary Employees	27,423	32,218	36,840	39,600
019-1945-48200-00	Social Security Contributions	2,098	2,465	2,820	3,030
	Personnel Services	29,520	34,683	39,660	42,630
	Contractual Services				
019-1945-51000-00	Professional Services	415	567	540	600
019-1945-52000-00	Electricity	11,206	9,689	13,450	9,060
019-1945-52300-00	Heat	-	1,483	3,385	1,930
019-1945-52500-00	Sewer	214	338	410	500
019-1945-54500-00	Training and Travel	-	-	650	675
019-1945-55500-00	Maintenance of Equipment	-	-	500	550
019-1945-55700-00	Maint of Building & Improvemnt	4,259	3,924	13,065	3,710
019-1945-56597-00	Prop Prem-Risk Mgt Contrib	12,000	11,640	11,640	14,580
019-1945-59300-00	Medical & Safety Supplies	234	286	300	700
	Contractual Services	28,328	27,928	43,940	32,305
	Commodities				
019-1945-64000-00	Recreational Supplies	1,880	511	2,200	2,200
019-1945-65000-00	Cleaning & Household Supplies	1,558	667	2,300	1,700
019-1945-65500-00	Materials to Maintain Equipmt	722	264	100	500
019-1945-66000-00	Materials to Mntn Bldgs/Improv	443	1,240	3,400	4,000
019-1945-66500-00	Minor Tools & Apparatus	420	187	400	400
019-1945-67500-00	Safety Clothing & Supplies	67	249	2,200	1,000
	Commodities	5,091	3,118	10,600	9,800
	Other Charges				
019-1945-84000-00	Sales Tax	4	36	-	-
019-1945-85053-00	Building Repair & Maint Contrb	23,580	11,880	64,140	-
019-1945-85057-00	Computer Replacement Contrbbtn	6,720	1,680	660	300
019-1945-89600-00	Cash Over & Short	43	5	-	-
	Other Charges	30,347	13,601	64,800	300
1945	Lakeside Recreation Facility	93,286	79,330	159,000	85,035

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1950	Lakeside Water Park				
	Personnel Services				
019-1950-42000-00	Temporary Employees	128,389	138,409	167,520	183,995
019-1950-43000-00	Overtime Pay	20	-	-	-
019-1950-48200-00	Social Security Contributions	9,824	10,588	12,815	14,075
	Personnel Services	138,232	148,997	180,335	198,070
	Contractual Services				
019-1950-51000-00	Professional Services	5,119	3,476	6,400	9,000
019-1950-52000-00	Electricity	16,938	16,945	20,005	26,080
019-1950-52300-00	Heat	10,411	-	11,455	11,455
019-1950-52500-00	Sewer	14,039	13,092	16,970	15,130
019-1950-54000-00	Telecommunications	256	181	265	265
019-1950-54500-00	Training and Travel	-	59	-	-
019-1950-55500-00	Maintenance of Equipment	888	-	3,500	1,000
019-1950-55700-00	Maint of Building & Improvemnt	21,063	19,154	193,030	44,500
019-1950-59300-00	Medical & Safety Supplies	287	241	1,400	800
	Contractual Services	69,000	53,149	253,025	108,230
	Commodities				
019-1950-61800-00	Minor Furniture	-	-	2,500	2,500
019-1950-64000-00	Recreational Supplies	1,001	1,010	1,500	2,000
019-1950-64125-00	Concession supplies	17,365	21,493	25,000	29,000
019-1950-65000-00	Cleaning & Household Supplies	474	1,650	1,500	1,750
019-1950-65500-00	Materials to Maintain Equipmt	2,493	227	4,200	3,500
019-1950-66000-00	Materials to Mntn Bldgs/Improv	3,552	3,996	4,000	7,000
019-1950-66500-00	Minor Tools & Apparatus	467	109	6,250	300
019-1950-67500-00	Safety Clothing & Supplies	1,969	2,160	3,200	2,500
019-1950-68500-00	Chemicals	11,299	10,765	12,000	13,200
	Commodities	38,621	41,411	60,150	61,750
	Other Charges				
019-1950-84000-00	Sales Tax	5,030	3,302	2,400	3,500
019-1950-85057-00	Computer Replacement Contrbtn	2,100	-	-	-
	Other Charges	7,130	3,302	2,400	3,500
1950	Lakeside Water Park	252,983	246,860	495,910	371,550

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1955	Hawthorne Pool				
	Personnel Services				
019-1955-42000-00	Temporary Employees	30,443	14,221	68,455	68,265
019-1955-48200-00	Social Security Contributions	2,329	1,088	5,235	5,220
	Personnel Services	32,772	15,308	73,690	73,485
	Contractual Services				
019-1955-51000-00	Professional Services	166	-	330	400
019-1955-52000-00	Electricity	8,457	6,189	17,910	16,870
019-1955-52300-00	Heat	10,388	-	11,430	11,430
019-1955-52500-00	Sewer	910	3,104	1,540	2,280
019-1955-54000-00	Telecommunications	227	229	310	305
019-1955-55500-00	Maintenance of Equipment	-	-	500	500
019-1955-55700-00	Maint of Building & Improvemnt	2,884	10,235	10,650	5,750
019-1955-56597-00	Prop Prem-Risk Mgt Contrib	2,100	4,020	4,080	9,480
019-1955-59300-00	Medical & Safety Supplies	-	261	750	400
	Contractual Services	25,132	24,039	47,500	47,415
	Commodities				
019-1955-61000-00	Office Supplies	-	97	-	-
019-1955-64000-00	Recreational Supplies	-	594	5,000	3,000
019-1955-65000-00	Cleaning & Household Supplies	158	856	700	1,400
019-1955-65500-00	Materials to Maintain Equipmt	159	297	1,000	2,000
019-1955-66000-00	Materials to Mntn Bldgs/Improv	119	2,866	-	-
019-1955-66500-00	Minor Tools & Apparatus	9	137	-	-
019-1955-67500-00	Safety Clothing & Supplies	569	780	2,000	1,500
019-1955-68500-00	Chemicals	438	919	4,000	2,400
	Commodities	1,452	6,547	12,700	10,300
	Other Charges				
019-1955-85053-00	Building Repair & Maint Contrb	-	-	11,340	-
	Other Charges	-	-	11,340	-
1955	Hawthorne Pool	59,355	45,893	145,230	131,200

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1960	Hawthorne Gymnasium				
	Personnel Services				
019-1960-42000-00	Temporary Employees	4,115	4,709	6,255	6,765
019-1960-48200-00	Social Security Contributions	315	360	480	520
	Personnel Services	4,429	5,070	6,735	7,285
	Contractual Services				
019-1960-51000-00	Professional Services	110	386	150	400
019-1960-52000-00	Electricity	3,003	2,756	3,200	4,035
019-1960-52300-00	Heat	2,989	-	3,290	3,290
019-1960-52500-00	Sewer	270	1,087	525	355
019-1960-55500-00	Maintenance of Equipment	-	-	400	440
019-1960-55700-00	Maint of Building & Improvemnt	24,952	11,216	7,800	1,990
019-1960-56597-00	Prop Prem-Risk Mgt Contrib	6,240	6,060	6,060	7,260
019-1960-59300-00	Medical & Safety Supplies	-	268	160	160
	Contractual Services	37,564	21,773	21,585	17,930
	Commodities				
019-1960-64000-00	Recreational Supplies	28	14	2,000	1,700
019-1960-64125-00	Concession Supplies	1,055	1,018	1,500	1,500
019-1960-65000-00	Cleaning & Household Supplies	702	239	500	500
019-1960-65500-00	Materials to Maintain Equipmt	-	16	100	100
019-1960-66000-00	Materials to Mntn Bldgs/Improv	833	2,955	3,500	-
019-1960-66500-00	Minor Tools & Apparatus	186	75	-	-
019-1960-67500-00	Safety Clothing & Supplies	-	100	400	300
	Commodities	2,804	4,416	8,000	4,100
	Other Charges				
019-1960-84000-00	Sales Tax	148	614	1,000	400
019-1960-85053-00	Building Repair & Maint Contrb	4,560	5,580	-	12,960
	Other Charges	4,708	6,194	1,000	13,360
1960	Hawthorne Gymnasium	49,506	37,453	37,320	42,675

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1965	Linwood Cemetery				
	Personnel Services				
019-1965-41000-00	Regular Employees	33,602	33,714	35,990	40,280
019-1965-42000-00	Temporary Employees	59,297	64,102	86,000	78,440
019-1965-43000-00	Overtime Pay	3,021	1,457	4,000	4,000
019-1965-47600-00	Workers Compensation Premium	1,140	720	720	1,140
019-1965-47700-00	Health Insurance Premium	7,765	7,939	8,530	9,360
019-1965-48000-00	Pension Contributions	3,601	2,547	3,080	22,910
019-1965-48200-00	Social Security Contributions	7,335	7,595	9,645	9,395
	Personnel Services	115,761	118,073	147,965	165,525
	Contractual Services				
019-1965-51000-00	Professional Services	6,200	4,200	6,500	6,500
019-1965-51500-00	Printing & Advertising	-	-	300	300
019-1965-52000-00	Electricity	1,660	1,732	2,075	2,220
019-1965-52300-00	Heat	2,053	429	2,315	910
019-1965-52500-00	Sewer	208	89	270	150
019-1965-54000-00	Telecommunications	1,952	1,833	2,080	1,815
019-1965-54500-00	Training and Travel	15	30	200	200
019-1965-55000-00	Dues & Subscriptions	15	-	200	200
019-1965-55500-00	Maintenance of Equipment	186	740	700	1,000
019-1965-55700-00	Maint of Building & Improvemnt	512	819	3,700	2,350
019-1965-55800-00	Maint of Computer Equipment	-	2,000	-	100
019-1965-56597-00	Prop Prem-Risk Mgt Contrib	2,280	2,340	1,860	3,420
019-1965-57500-00	Laundry & Cleaning Services	1,927	1,971	2,250	2,400
019-1965-59300-00	Medical & Safety Supplies	219	127	1,800	300
019-1965-59590-00	Administrative Fee	180	180	300	300
	Contractual Services	17,406	16,490	24,550	22,165
	Commodities				
019-1965-61000-00	Office Supplies	317	285	750	750
019-1965-61900-00	Minor Buildings and Structures	8,816	-	-	-
019-1965-62000-00	Fuel	-	-	1,000	200
019-1965-62500-00	Motor Vehicle Supplies	9,737	8,799	8,500	9,000
019-1965-62510-00	Gasoline	8,165	5,137	7,615	7,440
019-1965-63500-00	Botanical & Agriculture Suppl	283	1,469	500	1,000
019-1965-65000-00	Cleaning & Household Supplies	177	47	500	350
019-1965-65500-00	Materials to Maintain Equipmt	1,973	2,721	2,500	3,000
019-1965-66000-00	Materials to Mntn Bldgs/Improv	2,918	1,272	1,750	3,000
019-1965-66500-00	Minor Tools & Apparatus	1,660	1,668	2,000	2,500
019-1965-67500-00	Safety Clothing & Supplies	219	106	400	500
	Commodities	34,265	21,504	25,515	27,740
	Other Charges				
019-1965-85053-00	Building Repair & Maint Contrb	10,860	3,360	780	420
019-1965-85057-00	Computer Replacement Contrbbtn	300	660	-	1,080

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
019-1965-85058-00	Vehicle Replacement Fund	23,040	14,280	-	28,260
	Other Charges	34,200	18,300	780	29,760
1965	Linwood Cemetery	201,632	174,367	198,810	245,190

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1975	Forestry				
	Personnel Services				
019-1975-41000-00	Regular Employees	101,068	100,294	111,280	185,190
019-1975-42000-00	Temporary Employees	6,864	6,494	31,500	23,235
019-1975-43000-00	Overtime Pay	1,131	1,886	3,500	2,500
019-1975-47500-00	Term Life Insurance	-	-	-	440
019-1975-47600-00	Workers Compensation Premium	2,160	3,540	3,480	5,460
019-1975-47700-00	Health Insurance Premium	17,200	17,943	19,210	30,450
019-1975-47760-00	Retirement Health Savings	2,245	2,257	2,280	2,300
019-1975-47770-00	Health Savings Account	1,500	1,500	1,600	2,250
019-1975-48000-00	Pension Contributions	9,937	7,226	8,830	15,770
019-1975-48200-00	Social Security Contributions	8,031	8,000	11,200	16,150
	Personnel Services	150,136	149,141	192,880	283,745
	Contractual Services				
019-1975-51500-00	Printing & Advertising	-	-	100	100
019-1975-52500-00	Sewer	31	47	180	120
019-1975-54000-00	Telecommunications	1,245	1,299	1,425	2,490
019-1975-54500-00	Training and Travel	198	75	400	600
019-1975-55000-00	Dues & Subscriptions	-	30	300	500
019-1975-55500-00	Maintenance of Equipment	2,775	2,449	3,500	3,500
019-1975-55700-00	Maint of Building & Improvemnt	3,229	4,285	19,950	8,150
019-1975-56000-00	Rentals	-	-	750	-
019-1975-56597-00	Prop Prem-Risk Mgt Contrib	6,660	8,520	10,620	12,420
019-1975-59300-00	Medical & Safety Supplies	-	-	250	250
019-1975-59590-00	Administrative Fee	720	720	1,200	1,200
	Contractual Services	14,858	17,424	38,675	29,330
	Commodities				
019-1975-61000-00	Office Supplies	-	-	500	500
019-1975-62500-00	Motor Vehicle Supplies	11,793	8,750	7,500	6,000
019-1975-62510-00	Gasoline	8,961	6,066	8,240	7,155
019-1975-63500-00	Botanical & Agriculture Suppl	2,381	367	3,500	3,000
019-1975-64500-00	Traffic Control Supplies	-	-	500	-
019-1975-65000-00	Cleaning & Household Supplies	49	5	250	100
019-1975-65500-00	Materials to Maintain Equipmt	890	1,044	3,000	3,000
019-1975-66000-00	Materials to Mntn Bldgs/Improv	570	417	650	750
019-1975-66500-00	Minor Tools & Apparatus	3,028	1,781	3,500	4,000
019-1975-67500-00	Safety Clothing & Supplies	351	429	1,000	1,000
019-1975-68000-00	Food	-	-	100	100
	Commodities	28,024	18,860	28,740	25,605
	Other Charges				
019-1975-85058-00	Vehicle Replacement Fund	45,540	43,920	-	27,540
	Other Charges	45,540	43,920	-	27,540

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1975	Forestry	238,558	229,345	260,295	366,220

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
1980	Community Center				
	Contractual Services				
019-1980-51000-00	Professional Services	22,900	817	-	-
019-1980-52000-00	Electricity	5,766	12,613	-	-
019-1980-52300-00	Heat	14,823	20,431	-	-
019-1980-52500-00	Sewer	333	271	-	-
019-1980-53000-00	Postage	21	-	-	-
019-1980-54000-00	Telecommunications	238	472	-	-
019-1980-55700-00	Maint of Building & Improvemnt	7,187	11,326	-	-
	Contractual Services	51,270	45,929	-	-
	Commodities				
019-1980-66000-00	Materials to Mntn Bldgs/Improv	192	68	-	-
	Commodities	192	68	-	-
1980	Community Center	51,461	45,998	-	-
019	Parks & Recreation	5,408,539	5,296,469	6,337,705	7,104,180

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
020	Airport Operations				
	Taxes				
020-0000-30120-00	Aviation Fuel Tax	5,287	5,067	6,400	5,275
	Taxes	5,287	5,067	6,400	5,275
	Use of Money & Property				
020-0000-33010-00	Interest Income on Investments	330	4,959	-	-
020-0000-33100-00	Rental of Property	-	900	-	-
020-0000-33110-00	T-Hangar Rental	41,643	41,700	44,000	44,000
020-0000-33170-00	Jet Air Rental	19,500	19,500	19,500	19,500
020-0000-33850-00	Flowage Fees	19,683	17,512	12,000	12,000
020-0000-33860-00	Farm Income	153,702	253,223	180,000	155,340
	Use of Money & Property	234,857	337,794	255,500	230,840
	Intergovernmental Revenue				
020-0000-35110-00	Federal Capital Grants	-	81,985	-	-
	Intergovernmental Revenue	-	81,985	-	-
	Charges for Current Services				
020-0000-36870-00	Penalties/Accounting Services	45	15	-	-
	Charges for Current Services	45	15	-	-
	Other Revenue				
020-0000-37050-00	Sale of Property	163	-	-	-
	Other Revenue	163	-	-	-
	Transfer From Other Funds				
020-0000-38019-00	Park & Rec Transfer From	63,766	-	47,035	129,295
	Transfer From Other Funds	63,766	-	47,035	129,295
	Revenue	304,117	424,862	308,935	365,410
	Personnel Services				
020-0000-41000-00	Regular Employees	51,524	52,677	56,580	57,670
020-0000-42000-00	Temporary Employees	24,060	23,478	30,000	32,000
020-0000-43000-00	Overtime Pay	2,386	1,058	3,500	3,500
020-0000-47500-00	Term Life Insurance	86	86	110	90
020-0000-47600-00	Workers Compensation Premium	1,440	960	1,140	1,500
020-0000-47700-00	Health Insurance Premium	9,966	10,124	11,310	13,120
020-0000-47760-00	Retirement Health Savings	63	-	-	-
020-0000-47770-00	Health Savings Account	-	37	-	-
020-0000-48000-00	Pension Contributions	5,241	3,916	4,630	24,340
020-0000-48200-00	Social Security Contributions	5,935	5,878	6,905	7,135
	Personnel Services	100,700	98,215	114,175	139,355
	Contractual Services				

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
020-0000-51000-00	Professional Services	330	-	-	-
020-0000-51500-00	Printing & Advertising	-	298	-	-
020-0000-52000-00	Electricity	14,977	15,225	17,600	20,195
020-0000-52300-00	Heat	3,001	1,871	2,460	2,435
020-0000-53000-00	Postage	148	178	180	180
020-0000-54000-00	Telecommunications	776	780	855	1,385
020-0000-54500-00	Training and Travel	-	-	50	50
020-0000-55000-00	Dues & Subscriptions	860	500	1,000	1,000
020-0000-55500-00	Maintenance of Equipment	945	301	1,750	1,750
020-0000-55700-00	Maint of Building & Improvemnt	18,286	94,752	32,400	11,700
020-0000-56000-00	Rentals	2,760	2,865	4,800	3,980
020-0000-56500-00	Insurance	709	1,028	1,200	1,500
020-0000-56597-00	Prop Prem-Risk Mgt Contrib	3,360	3,720	3,960	14,160
020-0000-59300-00	Medical & Safety Supplies	-	-	100	100
020-0000-59590-00	Administrative Fee	250	255	420	360
	Contractual Services	46,401	121,771	66,775	58,795
	Commodities				
020-0000-61000-00	Office Supplies	-	77	100	100
020-0000-62500-00	Motor Vehicle Supplies	1,905	7,460	7,000	6,000
020-0000-62510-00	Gasoline	15,084	10,446	15,235	14,190
020-0000-63500-00	Botanical & Agriculture Suppl	66,219	6,754	65,000	70,000
020-0000-64500-00	Traffic Control Supplies	2,875	9,885	4,000	12,000
020-0000-65000-00	Cleaning & Household Supplies	39	37	50	100
020-0000-65500-00	Materials to Maintain Equipmt	486	977	1,500	1,500
020-0000-66000-00	Materials to Mntn Bldgs/Improv	5,485	10,591	6,500	9,000
020-0000-66500-00	Minor Tools & Apparatus	625	410	500	1,000
020-0000-67500-00	Safety Clothing & Supplies	-	-	100	200
020-0000-68000-00	Food	156	-	200	250
	Commodities	92,875	46,636	100,185	114,340
	Other Charges				
020-0000-84500-00	Property Tax	24,229	26,116	26,000	28,500
020-0000-85053-00	Building Repair & Maint Contrb	11,520	-	-	1,260
020-0000-85058-00	Vehicle Replacement Fund	31,080	37,200	1,800	23,160
	Other Charges	66,829	63,316	27,800	52,920
	Expense	306,805	329,938	308,935	365,410
020	Airport Operations	(2,688)	94,923	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
021	Foreign Fire				
	Use of Money & Property				
021-0000-33010-00	Interest Income on Investments	2,201	7,196	-	-
	Use of Money & Property	2,201	7,196	-	-
	Intergovernmental Revenue				
021-0000-35010-00	Foreign Fire Insurance Tax	64,789	74,226	48,000	62,000
	Intergovernmental Revenue	64,789	74,226	48,000	62,000
	Revenue	66,990	81,422	48,000	62,000
	Contractual Services				
021-0000-54000-00	Telecommunications	119	119	125	125
021-0000-54500-00	Training and Travel	857	940	2,500	21,500
021-0000-55000-00	Dues & Subscriptions	965	457	1,000	1,000
021-0000-55500-00	Mtce. of Equipment	-	-	1,000	1,000
021-0000-57000-00	Bonds	-	-	200	200
	Contractual Services	1,941	1,516	4,825	23,825
	Commodities				
021-0000-61000-00	Office Supplies	19	-	-	-
021-0000-61700-00	Minor Computer Equip & Supp	2,940	-	-	-
021-0000-61800-00	Minor Furniture	14,462	6,444	-	-
021-0000-66000-00	Materials to Mntn Bldgs/Improv	14,716	-	14,000	5,000
021-0000-66500-00	Minor Tools & Apparatus	13,337	31,081	20,000	20,000
021-0000-68000-00	Food	3,438	4,686	5,400	5,400
	Commodities	48,913	42,210	39,400	30,400
	Expense	50,854	43,725	44,225	54,225
021	Foreign Fire	16,136	37,696	3,775	7,775

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
023	Property Redevelopment				
	Use of Money & Property				
023-0000-33010-00	Interest Income on Investments	16,760	55,848	19,000	19,000
	Use of Money & Property	16,760	55,848	19,000	19,000
	Intergovernmental Revenue				
023-0000-35300-00	State Operate Assist Grant	51,805	-	-	-
	Intergovernmental Revenue	51,805	-	-	-
	Charges for Current Services				
023-0000-36125-00	Demolitions	182,442	655,754	337,500	500,000
	Charges for Current Services	182,442	655,754	337,500	500,000
	Other Revenue				
023-0000-37050-00	Sale of Property	350	100	-	-
023-0000-37062-00	Gain - Sale of Land	277	27	-	-
023-0000-37100-00	Private Contribs/Donations	18,320	-	-	-
023-0000-37900-00	Misc Other Revenue	200	216	-	-
	Other Revenue	19,147	343	-	-
	Transfer From Other Funds				
023-0000-38001-00	General Fund Transfer From	102,950	306,470	100,000	100,000
023-0000-38026-00	Transfer from UDAG	255,000	197,500	255,000	275,000
023-0000-38049-00	Transfer from TIF 4	-	200,000	-	-
	Transfer From Other Funds	357,950	703,970	355,000	375,000
	Revenue	628,104	1,415,915	711,500	894,000
	Personnel Services				
023-0000-41000-00	Regular Employees	19,171	20,868	21,940	22,940
023-0000-47500-00	Term Life Insurance	65	65	70	70
023-0000-47600-00	Workers Compensation Premium	120	240	180	180
023-0000-47700-00	Health Insurance Premium	2,583	2,695	2,890	3,170
023-0000-47770-00	Health Savings Account	225	225	240	230
023-0000-48000-00	Pension Contributions	1,880	1,492	1,690	1,930
023-0000-48200-00	Social Security Contributions	1,395	1,516	1,680	1,760
	Personnel Services	25,438	27,100	28,690	30,280
	Contractual Services				
023-0000-51000-00	Professional Services	2,833	3,967	5,000	5,000
023-0000-51300-00	Recording Fees	-	225	-	-
023-0000-51500-00	Printing & Advertising	2,686	937	3,500	3,000
023-0000-55420-00	Demolitions	482,091	777,794	337,500	500,000
023-0000-56597-00	Prop Prem-Risk Mgt Contrib	-	60	60	60
023-0000-59590-00	Administrative Fee	55	55	60	45
	Contractual Services	487,665	783,038	346,120	508,105

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Commodities				
023-0000-61800-00	Minor Furniture	-	419	1,500	-
023-0000-66000-00	Materials to Mntn Bldgs/Improv	38	-	-	-
	Commodities	38	419	1,500	-
	Other Charges				
023-0000-83100-00	Contributions to Others	99,357	84,061	142,500	162,500
023-0000-84500-00	Property Tax	-	3,114	775	1,000
023-0000-89500-00	Bad Debt Expense	158,421	529,206	337,500	500,000
023-0000-89800-00	Loss on Assets	45,500	3,266	-	-
	Other Charges	303,277	619,648	480,775	663,500
	Expense	816,418	1,430,205	857,085	1,201,885
023	Property Redevelopment	(188,314)	(14,289)	(145,585)	(307,885)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
024	Economic Development				
	Taxes				
024-0000-30050-00	Home Rule Tax	1,165,398	1,163,283	1,100,000	1,155,715
	Taxes	1,165,398	1,163,283	1,100,000	1,155,715
	Use of Money & Property				
024-0000-33010-00	Interest Income on Investments	44,697	152,774	50,000	121,240
024-0000-33018-00	Interest Income-Leases	-	1,602	-	-
024-0000-33020-00	Interest on Loans	31,714	29,661	1,500	1,000
024-0000-33100-00	Rental of Property	-	16,528	94,875	94,145
	Use of Money & Property	76,411	200,565	146,375	216,385
	Other Revenue				
024-0000-37900-00	Misc Other Revenue	-	46,231	-	-
	Other Revenue	-	46,231	-	-
	Transfer From Other Funds				
024-0000-38056-00	TIF E Main Transfer From	69,984	-	-	-
	Transfer From Other Funds	69,984	-	-	-
	Revenue	1,311,793	1,410,079	1,246,375	1,372,100
	Personnel Services				
024-0000-41000-00	Regular Employees	80,118	95,498	128,180	130,150
024-0000-47500-00	Term Life Insurance	282	295	900	1,030
024-0000-47600-00	Workers Compensation Premium	1,140	1,080	1,500	1,440
024-0000-47700-00	Health Insurance Premium	9,448	6,641	20,725	17,040
024-0000-47760-00	Retirement Health Savings	634	224	600	1,190
024-0000-47770-00	Health Savings Account	450	413	400	790
024-0000-48000-00	Pension Contributions	7,811	5,641	9,860	10,940
024-0000-48200-00	Social Security Contributions	6,010	7,203	9,810	9,960
024-0000-48400-00	IMRF Employer Paid Member Cons	1,240	248	-	2,940
	Personnel Services	107,133	117,241	171,975	175,480
	Contractual Services				
024-0000-51000-00	Professional Services	33,505	76,963	-	41,000
024-0000-51500-00	Printing & Advertising	-	1,165	-	-
024-0000-52000-00	Electricity	4,009	4,949	20,590	5,715
024-0000-52300-00	Heat	635	675	25,970	810
024-0000-52500-00	Sewer	-	-	595	50
024-0000-54500-00	Training and Travel	-	-	-	3,000
024-0000-54700-00	Car Allowance	120	580	1,200	1,200
024-0000-55000-00	Dues & Subscriptions	-	-	600	-
024-0000-55420-00	Demolitions	-	-	25,000	-
024-0000-55700-00	Maint of Building & Improvemnt	7,417	1,022	-	-
024-0000-56597-00	Prop Prem-Risk Mgt Contrib	3,720	3,840	9,960	4,020

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
024-0000-59535-00	Knox County Partnership	155,000	155,000	155,000	250,000
024-0000-59590-00	Administrative Fee	415	290	240	360
	Contractual Services	204,821	244,484	239,155	306,155
	Commodities				
024-0000-66000-00	Materials to Mntn Bldgs/Improv	-	1,427	-	-
024-0000-66500-00	Minor Tools & Apparatus	-	41	-	-
	Commodities	-	1,467	-	-
	Capital Outlay				
024-0000-78000-00	Infrastructure	97,096	-	-	-
	Capital Outlay	97,096	-	-	-
	Other Charges				
024-0000-83100-00	Contributions to Others	440,328	261,877	640,000	1,335,000
024-0000-84500-00	Property Tax	29,118	32,494	40,250	33,250
024-0000-85012-00	Trans to Community Impr/Infra	-	-	125,000	-
024-0000-85013-00	Transfer to Grant Fund	-	-	27,200	30,000
024-0000-85046-00	Trsfr to Series 2011C Bus Park	238,959	244,023	-	-
024-0000-85047-00	Transfer to Bus GO Bond 2013A	289	294,902	88,880	76,510
024-0000-85048-00	Transfer to TIF 3 Regency	-	213,798	-	-
024-0000-85058-00	Vehicle Replacement Fund	-	270,000	-	-
024-0000-88300-00	Lease Payments	6,929	7,137	7,355	7,600
	Other Charges	715,624	1,324,231	928,685	1,482,360
	Expense	1,124,674	1,687,423	1,339,815	1,963,995
024	Economic Development	187,118	(277,343)	(93,440)	(591,895)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
025	CDBG Repayment				
	Use of Money & Property				
025-0000-33010-00	Interest Income on Investments	2,760	8,462	6,000	3,440
025-0000-33020-00	Interest on Loans	19,038	24,578	21,320	18,780
	Use of Money & Property	21,798	33,040	27,320	22,220
	Revenue	21,798	33,040	27,320	22,220
025	CDBG Repayment	21,798	33,040	27,320	22,220

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
026	UDAG Repayment				
	Use of Money & Property				
026-0000-33010-00	Interest Income on Investments	15,721	64,206	30,000	5,740
026-0000-33012-00	Unrealized Gain on Investment	1,825	1,875	-	-
026-0000-33020-00	Interest on Loans	14,479	21,148	17,620	10,690
	Use of Money & Property	32,025	87,230	47,620	16,430
	Transfer From Other Funds				
026-0000-38001-00	General Fund Transfer From	18,173	-	-	-
	Transfer From Other Funds	18,173	-	-	-
	Revenue	50,198	87,230	47,620	16,430
	Personnel Services				
026-0000-41000-00	Regular Employees	-	-	35,605	-
026-0000-47500-00	Term Life Insurance	-	-	220	-
026-0000-47600-00	Workers Compensation Premium	-	-	660	-
026-0000-47700-00	Health Insurance Premium	-	-	8,555	-
026-0000-48000-00	Pension Contributions	-	-	2,725	-
026-0000-48200-00	Social Security Contributions	-	-	2,740	-
	Personnel Services	-	-	50,505	-
	Contractual Services				
026-0000-51000-00	Professional Services	7,202	18,170	19,340	19,400
026-0000-55000-00	Dues & Subscriptions	17,078	8,543	18,000	18,000
	Contractual Services	24,280	26,712	37,340	37,400
	Capital Outlay				
026-0000-76000-00	Improvemnt Other Than Building	-	-	168,000	171,730
	Capital Outlay	-	-	168,000	171,730
	Other Charges				
026-0000-83100-00	Contributions to Others	-	9,027	400,000	400,000
026-0000-85012-00	Trans to Community Impr/Infra	-	-	125,000	-
026-0000-85023-00	Transfer to Property Develpmnt	255,000	197,500	255,000	275,000
	Other Charges	255,000	206,527	780,000	675,000
	Expense	279,280	233,240	1,035,845	884,130
026	UDAG Repayment	(229,082)	(146,010)	(988,225)	(867,700)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
030	Public Transportation Services				
	Use of Money & Property				
030-0000-33010-00	Interest Income	3	-	5	-
030-0000-33800-00	Transit Advertisements	16,333	20,418	16,000	-
030-0000-33810-00	Handivan Fees In Town	3,850	3,425	4,250	3,000
030-0000-33815-00	Handivan Out of Town	-	750	-	1,100
030-0000-33820-00	Handivan Trip Tickets	6,684	8,460	7,500	6,750
030-0000-33825-00	Transit Local Match	2,400	40,120	-	45,000
030-0000-33827-00	Organizational Paid Fares	2,399	-	-	-
030-0000-33830-00	Public Trans Fixed Route Fees	30,889	35,251	35,000	33,000
030-0000-33865-00	Public Trans Pop Commission	323	372	350	350
	Use of Money & Property	62,881	108,796	63,105	89,200
	Intergovernmental Revenue				
030-0000-35320-00	Pub Transp Fed Oper Assistance	376,308	618,169	351,510	351,510
030-0000-35321-00	Pub Transp State Oper Assist	1,816,402	1,392,226	1,977,040	1,977,040
	Intergovernmental Revenue	2,192,710	2,010,395	2,328,550	2,328,550
	Transfer From Other Funds				
030-0000-38001-00	General Fund Transfer From	-	196,141	345,330	386,865
030-0000-38032-00	Transfer From PublicTran Prjct	-	461,754	-	-
	Transfer From Other Funds	-	657,894	345,330	386,865
	Revenue	2,255,591	2,777,085	2,736,985	2,804,615

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0320	Handivan				
	Personnel Services				
030-0320-41000-00	Regular Employees	394,626	436,898	467,670	497,950
030-0320-42000-00	Temporary Employees	108,750	124,000	135,000	140,000
030-0320-43000-00	Overtime Pay	3,795	5,193	6,500	5,000
030-0320-47500-00	Term Life Insurance	648	648	660	710
030-0320-47600-00	Workers Compensation Premium	19,260	16,800	13,800	9,960
030-0320-47700-00	Health Insurance Premium	84,605	84,673	90,730	93,030
030-0320-47755-00	OPEB Contributions	690	735	1,650	1,785
030-0320-47760-00	Retirement Health Savings	4,330	5,511	5,570	5,745
030-0320-47770-00	Health Savings Account	2,250	2,250	2,400	1,880
030-0320-48000-00	Pension Contributions	39,128	31,645	36,470	43,355
030-0320-48200-00	Social Security Contributions	37,931	42,305	46,615	49,200
	Personnel Services	696,014	750,657	807,065	848,615
	Contractual Services				
030-0320-51000-00	Professional Services	-	3,749	2,000	3,900
030-0320-51500-00	Printing & Advertising	2,952	3,929	5,000	5,000
030-0320-52000-00	Electricity	3,865	4,360	5,470	5,625
030-0320-52300-00	Heat	4,047	2,208	2,955	2,870
030-0320-52500-00	Sewer	381	479	465	420
030-0320-53000-00	Postage	392	489	455	545
030-0320-54000-00	Telecommunications	1,213	3,691	4,835	5,280
030-0320-54500-00	Training and Travel	178	713	1,500	1,500
030-0320-55000-00	Dues & Subscriptions	2,725	1,258	2,500	2,500
030-0320-55500-00	Maintenance of Equipment	4,908	5,739	6,000	8,045
030-0320-55700-00	Maint of Building & Improvemnt	1,394	6,884	4,500	7,500
030-0320-55800-00	Maint of Computer Equipment	550	1,523	5,630	28,555
030-0320-56596-00	Auto Liability	2,400	3,180	1,860	1,860
030-0320-56597-00	Prop Prem-Risk Mgt Contrib	30,020	34,055	39,990	52,980
030-0320-57500-00	Laundry & Cleaning Services	-	-	-	500
030-0320-59300-00	Medical & Safety Supplies	469	392	1,500	1,000
030-0320-59590-00	Administrative Fee	6,540	4,860	4,440	4,460
	Contractual Services	62,035	77,508	89,100	132,540
	Commodities				
030-0320-61000-00	Office Supplies	2,233	3,981	3,500	3,500
030-0320-61500-00	Minor Office Machinery & Equip	-	68	500	500
030-0320-61700-00	Minor Computer Equip & Supp	232	3,465	6,000	5,000
030-0320-61800-00	Minor Furniture	167	1,279	500	750
030-0320-62500-00	Motor Vehicle Supplies	38,828	51,385	65,000	58,000
030-0320-62510-00	Gasoline	104,864	91,787	101,300	100,475
030-0320-63000-00	Shop Supplies	-	-	-	2,500
030-0320-65000-00	Cleaning & Household Supplies	1,534	1,774	1,200	2,000
030-0320-66000-00	Materials to Mntn Bldgs/Improv	563	680	750	750
030-0320-66500-00	Minor Tools & Apparatus	1,101	6,770	1,000	5,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
030-0320-67500-00	Safety Clothing & Supplies	425	218	750	750
030-0320-68000-00	Food	10	12	50	100
	Commodities	149,958	161,419	180,550	179,325
	Other Charges				
030-0320-88300-00	Lease Payments	109	109	115	120
	Other Charges	109	109	115	120
0320	Handivan	908,116	989,693	1,076,830	1,160,600

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
0370	Bus Subsidy				
	Personnel Services				
030-0370-41000-00	Regular Employees	513,771	578,100	655,230	631,330
030-0370-42000-00	Temporary Employees	48,766	44,020	134,000	108,340
030-0370-43000-00	Overtime Pay	33,073	30,841	35,000	35,000
030-0370-47500-00	Term Life Insurance	648	648	660	710
030-0370-47600-00	Workers Compensation Premium	11,700	15,480	15,600	14,220
030-0370-47700-00	Health Insurance Premium	133,740	151,864	166,170	170,840
030-0370-47755-00	OPEB Contributions	690	735	1,650	1,785
030-0370-47760-00	Retirement Health Savings	8,858	10,043	12,310	11,355
030-0370-47770-00	Health Savings Account	6,000	6,540	4,800	2,630
030-0370-48000-00	Pension Contributions	53,573	43,082	53,095	57,075
030-0370-48200-00	Social Security Contributions	44,292	48,025	63,070	59,270
	Personnel Services	855,111	929,378	1,141,585	1,092,555
	Contractual Services				
030-0370-51000-00	Professional Services	3,424	4,665	15,050	6,610
030-0370-51500-00	Printing & Advertising	4,058	5,046	9,000	5,000
030-0370-52000-00	Electricity	9,019	10,173	12,765	13,120
030-0370-52300-00	Heat	9,443	5,151	6,895	6,700
030-0370-52500-00	Sewer	888	1,117	1,085	980
030-0370-53000-00	Postage	214	98	450	450
030-0370-54000-00	Telecommunications	3,194	5,604	7,040	7,555
030-0370-54500-00	Training and Travel	591	3,315	4,000	6,000
030-0370-55000-00	Dues & Subscriptions	3,120	1,200	2,180	2,180
030-0370-55500-00	Maintenance of Equipment	26,784	29,195	30,520	37,545
030-0370-55700-00	Maint of Building & Improvemnt	11,636	19,827	16,000	25,000
030-0370-55800-00	Maint of Computer Equipment	974	5,240	10,885	34,840
030-0370-56597-00	Prop Prem-Risk Mgt Contrib	175,540	200,940	185,265	186,945
030-0370-57500-00	Laundry & Cleaning Services	7,891	9,767	8,000	13,000
030-0370-59300-00	Medical & Safety Supplies	2,081	693	1,500	1,500
030-0370-59590-00	Administrative Fee	7,620	5,940	5,640	5,435
	Contractual Services	266,476	307,970	316,275	352,860
	Commodities				
030-0370-61000-00	Office Supplies	935	2,571	2,000	2,000
030-0370-61500-00	Minor Office Machinery & Equip	295	-	500	500
030-0370-61700-00	Minor Computer Equip & Supp	1,475	12,674	6,000	6,700
030-0370-61800-00	Minor Furniture	-	1,344	500	750
030-0370-62500-00	Motor Vehicle Supplies	88,752	96,320	100,000	95,000
030-0370-62510-00	Gasoline	70,916	60,179	70,630	70,630
030-0370-63000-00	Shop Supplies	-	-	-	3,000
030-0370-65000-00	Cleaning & Household Supplies	593	453	1,000	1,300
030-0370-65500-00	Materials to Maintain Equipmt	4,780	5,809	10,000	8,000
030-0370-66000-00	Materials to Mntn Bldgs/Improv	1,231	5,061	4,500	4,000
030-0370-66500-00	Minor Tools & Apparatus	5,892	3,437	5,500	5,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
030-0370-67500-00	Safety Clothing & Supplies	1,722	269	1,500	1,500
030-0370-68000-00	Food	10	12	50	100
	Commodities	176,602	188,128	202,180	198,480
	Other Charges				
030-0370-85032-00	Transfer to Public Trans Proj	90,116	-	-	-
030-0370-88300-00	Lease Payments	109	109	115	120
	Other Charges	90,225	109	115	120
0370	Bus Subsidy	1,388,414	1,425,586	1,660,155	1,644,015
030	Public Transportation Services	2,296,530	2,415,279	2,736,985	2,804,615

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
032	Public Transportation Projects				
	Use of Money & Property				
032-0000-33010-00	Interest Income	2,662	15,481	-	-
032-0000-33825-00	Transit Local Match	35,316	-	40,000	-
	Use of Money & Property	37,978	15,481	40,000	-
	Other Revenue				
032-0000-37050-00	Sale of Property	-	1,600	-	10,000
032-0000-37900-00	Misc Other Revenue	-	4,000	-	-
	Other Revenue	-	5,600	-	10,000
	Transfer From Other Funds				
032-0000-38001-00	General Fund Transfer From	373,980	-	-	-
032-0000-38030-00	Transfer From Handivan	90,116	-	-	-
	Transfer From Other Funds	464,096	-	-	-
	Revenue	502,074	21,081	40,000	10,000
	Contractual Services				
032-0000-55500-00	Maintenance of Equipment	-	5,596	-	10,000
	Contractual Services	-	5,596	-	10,000
	Commodities				
032-0000-61700-00	Minor Computer Equip & Supp	-	1,329	-	-
032-0000-61900-00	Minor Buildings and Structures	9,667	-	-	-
032-0000-66500-00	Minor Tools & Apparatus	1,177	-	-	-
	Commodities	10,844	1,329	-	-
	Other Charges				
032-0000-85030-00	Public Trans Serv Transfer To	-	461,754	-	-
	Other Charges	-	461,754	-	-
	Expense	10,844	468,679	-	10,000
032	Public Transportation Projects	491,230	(447,598)	40,000	-

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Debt Service Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
2016 GO Bond Debt Service	043				
Revenue	043	640,256	642,927	645,515	652,315
Expense	043	640,256	642,927	645,515	652,315
2016 GO Bond Debt Service	043	-	-	-	-
2023 GO Bond Debt	044				
Revenue	044	-	146	713,135	718,050
Expense	044	-	146	713,135	718,050
2023 GO Bond Debt	044	-	-	-	-
2011C Business Park Bonds	046				
Revenue	046	330,086	324,906	-	-
Expense	046	331,036	324,906	-	-
2011C Business Park Bonds	046	(950)	-	-	-
Business Dstrct 2013A GO Bonds	047				
Revenue	047	63,168	349,207	118,980	120,480
Expense	047	106,286	116,576	118,980	120,480
Business Dstrct 2013A GO Bonds	047	(43,118)	232,631	-	-
Revenue Total		1,033,509	1,317,187	1,477,630	1,490,845
Expense Total		1,077,577	1,084,556	1,477,630	1,490,845

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Debt Service Funds				
Use of Money & Property	92,033	81,357	-	-
Other Revenue	15,901	13,822	-	-
Transfer From Other Funds	925,575	1,222,008	1,477,630	1,490,845
Debt Service Funds	1,033,509	1,317,187	1,477,630	1,490,845

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Debt Service Funds				
	Use of Money & Property				
33010	Interest on Investments	2,606	2,911	-	-
33100	Rental of Property	89,427	78,446	-	-
	Use of Money & Property	92,033	81,357	-	-
	Other Revenue				
37900	Miscellaneous Other Revenue	15,901	13,822	-	-
	Other Revenue	15,901	13,822	-	-
	Transfer From Other Funds				
38012	Comnity Impr/Infra Trans From	-	146	713,135	718,050
38024	Economic Dev Transfer From	239,248	538,925	88,880	76,510
38059	Transfer From Util Tax Cap Imp	640,256	642,927	645,515	652,315
38060	Bus GO Bond 2013A Trsfr from	46,071	40,010	30,100	43,970
	Transfer From Other Funds	925,575	1,222,008	1,477,630	1,490,845
	Debt Service Funds	1,033,509	1,317,187	1,477,630	1,490,845

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Debt Service Funds				
Contractual Services	2,095	2,153	2,900	2,600
Other Charges	1,075,483	1,082,403	1,474,730	1,488,245
Debt Service Funds	1,077,577	1,084,556	1,477,630	1,490,845

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Debt Service Funds				
	Contractual Services				
51000	Professional Services	2,095	2,153	2,900	2,600
	Contractual Services	2,095	2,153	2,900	2,600
	Other Charges				
87300	Interest on Bonds	300,483	272,403	679,730	458,245
88100	Bond Principal Payments	775,000	810,000	795,000	1,030,000
	Other Charges	1,075,483	1,082,403	1,474,730	1,488,245
	Debt Service Funds	1,077,577	1,084,556	1,477,630	1,490,845

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
043	2016 GO Bond Debt Service				
	Transfer From Other Funds				
043-0000-38059-00	Util Tax Cap Proj Trnsfer From	640,256	642,927	645,515	652,315
	Transfer From Other Funds	640,256	642,927	645,515	652,315
	Revenue	640,256	642,927	645,515	652,315
	Contractual Services				
043-0000-51000-00	Professional Services	494	464	800	800
	Contractual Services	494	464	800	800
	Other Charges				
043-0000-87300-00	Interest on Bonds	229,763	217,463	204,715	191,515
043-0000-88100-00	Bond Principal Payments	410,000	425,000	440,000	460,000
	Other Charges	639,763	642,463	644,715	651,515
	Expense	640,256	642,927	645,515	652,315
043	2016 GO Bond Debt Service	-	-	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
044	2023 GO Bond Debt				
	Transfer From Other Funds				
044-0000-38012-00	Community Impr/Infr Trans From	-	146	713,135	718,050
	Transfer From Other Funds	-	146	713,135	718,050
	Revenue	-	146	713,135	718,050
	Contractual Services				
044-0000-51000-00	Professional Services	-	146	800	800
	Contractual Services	-	146	800	800
	Other Charges				
044-0000-87300-00	Interest on Bonds	-	-	437,335	232,250
044-0000-88100-00	Bond Principal Payments	-	-	275,000	485,000
	Other Charges	-	-	712,335	717,250
	Expense	-	146	713,135	718,050
044	2023 GO Bond Debt	-	-	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
046	2011C Business Park Bonds				
	Use of Money & Property				
046-0000-33010-00	Interest Income on Investments	1,700	2,438	-	-
046-0000-33100-00	Rental of Property	89,427	78,446	-	-
	Use of Money & Property	91,127	80,883	-	-
	Transfer From Other Funds				
046-0000-38024-00	Economic Dev Transfer From	238,959	244,023	-	-
	Transfer From Other Funds	238,959	244,023	-	-
	Revenue	330,086	324,906	-	-
	Contractual Services				
046-0000-51000-00	Professional Services	676	646	-	-
	Contractual Services	676	646	-	-
	Other Charges				
046-0000-87300-00	Interest on Bonds	35,360	14,260	-	-
046-0000-88100-00	Bond Principal Payments	295,000	310,000	-	-
	Other Charges	330,360	324,260	-	-
	Expense	331,036	324,906	-	-
046	2011C Business Park Bonds	(950)	-	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
047	Business Dstrct 2013A GO Bonds				
	Use of Money & Property				
047-0000-33010-00	Interest on Investments	906	474	-	-
	Use of Money & Property	906	474	-	-
	Other Revenue				
047-0000-37900-00	Misc Other Revenue	15,901	13,822	-	-
	Other Revenue	15,901	13,822	-	-
	Transfer From Other Funds				
047-0000-38024-00	Economic Dev Transfer From	289	294,902	88,880	76,510
047-0000-38060-00	Bus GO Bond 2013A Trsfr from	46,071	40,010	30,100	43,970
	Transfer From Other Funds	46,360	334,912	118,980	120,480
	Revenue	63,168	349,207	118,980	120,480
	Contractual Services				
047-0000-51000-00	Professional Services	926	896	1,300	1,000
	Contractual Services	926	896	1,300	1,000
	Other Charges				
047-0000-87300-00	Interest on Bonds	35,360	40,680	37,680	34,480
047-0000-88100-00	Bond Principal Payments	70,000	75,000	80,000	85,000
	Other Charges	105,360	115,680	117,680	119,480
	Expense	106,286	116,576	118,980	120,480
047	Business Dstrct 2013A GO Bonds	(43,118)	232,631	-	-

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Capital Project Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
TIF 3 Regency Cap Proj	048				
Revenue	048	73,748	291,860	-	-
TIF 3 Regency Cap Proj	048	73,748	291,860	-	-
TIF IV	049				
Revenue	049	1,330,140	434,328	375,930	357,745
Expense	049	1,052,452	529,188	587,390	617,700
TIF IV	049	277,688	(94,860)	(211,460)	(259,955)
TIF V	050				
Revenue	050	9,924	13,007	9,680	8,840
TIF V	050	9,924	13,007	9,680	8,840
Players Fields Capital Imp	051				
Revenue	051	4,115	4,264	4,600	4,600
Expense	051	3,547	2,990	4,600	4,600
Players Fields Capital Imp	051	568	1,274	-	-
2023 GO Bond Capital Expense	052				
Revenue	052	-	5,648,815	100,000	191,430
Expense	052	-	666,952	4,755,000	2,572,045
2023 GO Bond Capital Expense	052	-	4,981,863	(4,655,000)	(2,380,615)
Building Repair & Maintenance	053				
Revenue	053	239,038	208,662	330,000	171,300
Expense	053	206,639	138,051	388,800	92,620
Building Repair & Maintenance	053	32,399	70,611	(58,800)	78,680
Planning Fund	054				
Revenue	054	6,327,146	2,890,322	50,000	154,770
Expense	054	752,528	3,956,757	3,715,000	255,650
Planning Fund	054	5,574,618	(1,066,434)	(3,665,000)	(100,880)
TIF VI	055				
Revenue	055	-	-	-	40,730
TIF VI	055	-	-	-	40,730
TIF East Main	056				
Revenue	056	429,808	-	-	-
Expense	056	1,015,463	-	-	-
TIF East Main	056	(585,655)	-	-	-
Computer Replacement	057				
Revenue	057	528,691	145,404	260,405	353,610
Expense	057	234,120	512,088	299,100	335,100
Computer Replacement	057	294,571	(366,684)	(38,695)	18,510
Vehicle Replacement	058				
Revenue	058	1,423,691	2,709,994	353,600	708,155
Expense	058	381,455	1,416,167	808,950	613,000
Vehicle Replacement	058	1,042,236	1,293,827	(455,350)	95,155
Utility Tax Capital Projects	059				
Revenue	059	1,754,256	1,618,812	1,564,200	1,700,435
Expense	059	827,384	1,398,594	2,365,930	1,707,405
Utility Tax Capital Projects	059	926,872	220,218	(801,730)	(6,970)
Seminary St Business District	060				
Revenue	060	44,361	44,107	30,100	50,705
Expense	060	46,071	40,010	30,100	43,970
Seminary St Business District	060	(1,710)	4,097	-	6,735

Capital Project Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Revenue Total		12,164,918	14,009,576	3,078,515	3,742,320
Expense Total		4,519,659	8,660,796	12,954,870	6,242,090

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Capital Project Funds				
Taxes	2,650,352	2,032,584	1,898,510	2,066,050
Use of Money & Property	234,054	1,077,181	469,125	709,620
Other Revenue	17,500	4,937,703	-	-
Transfer From Other Funds	9,258,024	5,458,858	710,880	966,650
Reimbursement from Others	4,988	2,567	-	-
Other Financing Source	-	500,683	-	-
Capital Project Funds	12,164,918	14,009,576	3,078,515	3,742,320

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Capital Project Funds					
Taxes					
30010	Property Taxes	873,291	465,167	354,310	401,720
30055	Business District Tax	43,940	43,702	30,000	50,135
30080	Electric Use Tax	899,559	839,104	829,460	880,460
30085	Natural Gas Use Tax	833,561	684,610	684,740	733,735
	Taxes	2,650,352	2,032,584	1,898,510	2,066,050
Use of Money & Property					
33010	Interest on Investments	219,483	1,049,159	461,525	703,020
33012	Unrealized Gain on Investment	5,975	21,084	-	-
33020	Interest on loans	4,922	3,968	3,000	2,000
33388	Players Fees	3,674	2,970	4,600	4,600
	Use of Money & Property	234,054	1,077,181	469,125	709,620
Other Revenue					
37050	Sale of Property	17,500	7,500	-	-
37055	Proceeds from Bonds	-	4,920,000	-	-
37100	Private Contrib/Donations	-	6,675	-	-
37900	Miscellaneous Other Revenue	-	3,528	-	-
	Other Revenue	17,500	4,937,703	-	-
Transfer From Other Funds					
38001	General Transf From	7,619,928	4,377,514	346,920	357,780
38016	Transfer from Spec Enforcement	-	-	-	16,730
38018	Transfer from Storm Water Util	116,100	140,280	36,960	-
38019	Park & Rec Transfer From	497,520	395,460	325,200	567,720
38020	Airport Fund Transfer From	42,600	37,200	1,800	24,420
38024	Economic Dev Transfer From	-	483,798	-	-
38053	Transfer from Bldg Rep & Maint	37,540	24,607	-	-
38056	Transfer from TIF E Main	944,336	-	-	-
	Transfer From Other Funds	9,258,024	5,458,858	710,880	966,650
Reimbursement from Others					
39100	Reimbursements	4,988	2,567	-	-
	Reimbursement from Others	4,988	2,567	-	-
Other Financing Source					
39505	Bond Premium	-	500,683	-	-
	Other Financing Source	-	500,683	-	-
	Capital Project Funds	12,164,918	14,009,576	3,078,515	3,742,320

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Capital Project Funds				
Contractual Services	680,034	2,151,767	389,050	956,800
Commodities	216,703	403,658	259,200	476,285
Capital Outlay	1,260,951	4,136,473	10,014,610	3,437,065
Other Charges	2,361,970	1,968,899	2,292,010	1,371,940
Capital Project Funds	4,519,659	8,660,796	12,954,870	6,242,090

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Capital Project Funds					
Contractual Services					
51000	Professional Services	157,987	196,970	21,750	26,800
53000	Postage	3,772	2,356	-	-
54500	Training and Travel	52,467	10,889	-	-
55420	Demolitions	-	-	-	375,000
55700	Mtce of Buildings & Improvemnt	465,808	1,941,389	367,300	555,000
56000	Rentals	-	162	-	-
	Contractual Services	680,034	2,151,767	389,050	956,800
Commodities					
61000	Office Supplies	74	63	-	-
61700	Minor Computer Equip/Supplies	95,592	353,871	92,600	158,600
63500	Botanical & Ag. Supplies	17,361	20,025	10,000	15,000
64500	Traffic Control Supplies	63,377	-	-	-
66000	Materials Maintain Blds/Improv	24,550	13,924	4,600	9,600
66500	Minor Tools & Apparatus	15,750	15,774	152,000	293,085
	Commodities	216,703	403,658	259,200	476,285
Capital Outlay					
71000	Machinery & Equipment	466,065	1,539,513	858,950	662,000
73000	Land	64,998	5,063	-	150,000
75000	Buildings	-	34,410	4,933,000	2,625,065
76000	Improvevt Other than Buildings	294,663	2,016,773	4,222,660	-
78000	Infrastructure	435,225	-	-	-
78010	Roads	-	328,049	-	-
78050	Storm Drainage	-	111,778	-	-
78070	Sidewalks	-	100,887	-	-
	Capital Outlay	1,260,951	4,136,473	10,014,610	3,437,065
Other Charges					
83100	Contribution to Others	560,018	605,261	924,640	320,650
85013	Grant Fund Transfer To	-	446,175	684,265	350,000
85019	Park & Rec Transfer to	51,461	-	-	-
85023	Property Redvlpmnt Transfer To	-	200,000	-	-
85024	Transfer to Econ Development	69,984	-	-	-
85043	TIF Regency Transfer To	640,256	642,927	645,515	652,315
85047	Transfer to Bus GO Bond 2013A	46,071	40,010	30,100	43,970
85049	TIF IV Transfer To	944,336	-	-	-
85054	Planning Fund Transfer To	37,540	24,607	-	-
87500	Interest on Other Debt	12,305	9,920	7,490	5,005
	Other Charges	2,361,970	1,968,899	2,292,010	1,371,940
	Capital Project Funds	4,519,659	8,660,796	12,954,870	6,242,090

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
048	TIF 3 Regency Cap Proj				
	Taxes				
048-0000-30010-00	Property Tax	73,707	77,833	-	-
	Taxes	73,707	77,833	-	-
	Use of Money & Property				
048-0000-33010-00	Interest Income on Investments	41	229	-	-
	Use of Money & Property	41	229	-	-
	Transfer From Other Funds				
048-0000-38024-00	Economic Dev Transfer From	-	213,798	-	-
	Transfer From Other Funds	-	213,798	-	-
	Revenue	73,748	291,860	-	-
048	TIF 3 Regency Cap Proj	73,748	291,860	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
049	TIF IV				
	Taxes				
049-0000-30010-00	Property Tax	365,446	376,511	345,930	352,850
	Taxes	365,446	376,511	345,930	352,850
	Use of Money & Property				
049-0000-33010-00	Interest Income on Investments	20,358	55,250	30,000	4,895
	Use of Money & Property	20,358	55,250	30,000	4,895
	Transfer From Other Funds				
049-0000-38056-00	TIF E Main Transfer From	944,336	-	-	-
	Transfer From Other Funds	944,336	-	-	-
	Reimbursement from Others				
049-0000-39100-00	Reimbursements	-	2,567	-	-
	Reimbursement from Others	-	2,567	-	-
	Revenue	1,330,140	434,328	375,930	357,745
	Contractual Services				
049-0000-51000-00	Professional Services	68,937	16,713	2,750	2,700
049-0000-53000-00	Postage	3,772	2,356	-	-
049-0000-55420-00	Demolitions	-	-	-	375,000
049-0000-55700-00	Maint of Building & Improvemnt	49,720	-	-	-
049-0000-56000-00	Rentals	-	162	-	-
	Contractual Services	122,428	19,231	2,750	377,700
	Commodities				
049-0000-61000-00	Office Supplies	74	63	-	-
049-0000-66000-00	Materials to Mntn Bldgs/Improv	-	4,989	-	-
	Commodities	74	5,053	-	-
	Capital Outlay				
049-0000-73000-00	Land	-	-	-	150,000
049-0000-76000-00	Improvemnt Other Than Building	150,000	-	-	-
049-0000-78000-00	Infrastructure	409,298	-	-	-
	Capital Outlay	559,298	-	-	150,000
	Other Charges				
049-0000-83100-00	Contributions to Others	370,652	304,904	584,640	90,000
049-0000-85023-00	Transfer to Property Redvlpmnt	-	200,000	-	-
	Other Charges	370,652	504,904	584,640	90,000
	Expense	1,052,452	529,188	587,390	617,700
049	TIF IV	277,688	(94,860)	(211,460)	(259,955)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
050	TIF V				
	Taxes				
050-0000-30010-00	Property Tax	9,297	10,823	8,380	8,470
	Taxes	9,297	10,823	8,380	8,470
	Use of Money & Property				
050-0000-33010-00	Interest Income on Investments	627	2,184	1,300	370
	Use of Money & Property	627	2,184	1,300	370
	Revenue	9,924	13,007	9,680	8,840
	Expense	-	-	-	-
050	TIF V	9,924	13,007	9,680	8,840

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
051	Players Fields Capital Imp				
	Use of Money & Property				
051-0000-33010-00	Interest Income on Investments	441	1,294	-	-
051-0000-33388-00	Players Fees	3,674	2,970	4,600	4,600
	Use of Money & Property	4,115	4,264	4,600	4,600
	Revenue	4,115	4,264	4,600	4,600
	Contractual Services				
051-0000-51000-00	Professional Services	-	91	-	-
	Contractual Services	-	91	-	-
	Commodities				
051-0000-66000-00	Materials to Mntn Bldgs/Improv	3,547	-	4,600	4,600
051-0000-66500-00	Minor Tools & Apparatus	-	2,899	-	-
	Commodities	3,547	2,899	4,600	4,600
	Expense	3,547	2,990	4,600	4,600
051	Players Fields Capital Imp	568	1,274	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
052	2023 GO Bond Capital Expense				
	Use of Money & Property				
052-0000-33010-00	Interest Income on Investments	-	212,029	100,000	191,430
052-0000-33012-00	Unrealized Gain on Investment	-	16,103	-	-
	Use of Money & Property	-	228,132	100,000	191,430
	Other Revenue				
052-0000-37055-00	Proceeds from Bonds	-	4,920,000	-	-
	Other Revenue	-	4,920,000	-	-
	Other Financing Source				
052-0000-39505-00	Bond Premium	-	500,683	-	-
	Other Financing Source	-	500,683	-	-
	Revenue	-	5,648,815	100,000	191,430
	Contractual Services				
052-0000-51000-00	Professional Services	-	126,238	5,000	2,100
	Contractual Services	-	126,238	5,000	2,100
	Capital Outlay				
052-0000-75000-00	Buildings	-	-	4,750,000	2,569,945
052-0000-78010-00	Roads	-	328,049	-	-
052-0000-78050-00	Storm Drainage	-	111,778	-	-
052-0000-78070-00	Sidewalks	-	100,887	-	-
	Capital Outlay	-	540,714	4,750,000	2,569,945
	Expense	-	666,952	4,755,000	2,572,045
052	2023 GO Bond Capital Expense	-	4,981,863	(4,655,000)	(2,380,615)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
053	Building Repair & Maintenance				
	Use of Money & Property				
053-0000-33010-00	Interest Income on Investments	26,693	109,302	119,640	99,900
053-0000-33012-00	Unrealized Gain on Investment	1,385	-	-	-
	Use of Money & Property	28,078	109,302	119,640	99,900
	Transfer From Other Funds				
053-0000-38001-00	General Fund Transfer From	4,200	19,740	48,900	19,260
053-0000-38019-00	Park & Rec Transfer From	195,240	79,620	161,460	50,880
053-0000-38020-00	Airport Fund Transfer From	11,520	-	-	1,260
	Transfer From Other Funds	210,960	99,360	210,360	71,400
	Revenue	239,038	208,662	330,000	171,300
	Contractual Services				
053-0000-51000-00	Professional Services	2,391	2,009	2,500	2,500
053-0000-55700-00	Maint of Building & Improvemnt	38,788	25,560	203,300	35,000
	Contractual Services	41,179	27,569	205,800	37,500
	Commodities				
053-0000-64500-00	Traffic Control Supplies	63,377	-	-	-
053-0000-66000-00	Materials to Mntn Bldgs/Improv	13,082	-	-	-
	Commodities	76,459	-	-	-
	Capital Outlay				
053-0000-75000-00	Buildings	-	910	183,000	55,120
053-0000-76000-00	Improvemnt Other Than Building	-	84,965	-	-
	Capital Outlay	-	85,875	183,000	55,120
	Other Charges				
053-0000-85019-00	Transfer to Park & Rec	51,461	-	-	-
053-0000-85054-00	Transfer to Planning Fund	37,540	24,607	-	-
	Other Charges	89,001	24,607	-	-
	Expense	206,639	138,051	388,800	92,620
053	Building Repair & Maintenance	32,399	70,611	(58,800)	78,680

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
054	Planning Fund				
	Use of Money & Property				
054-0000-33010-00	Interest Income on Investments	65,269	264,799	50,000	154,770
	Use of Money & Property	65,269	264,799	50,000	154,770
	Other Revenue				
054-0000-37100-00	Private Contribs/Donations	-	6,675	-	-
054-0000-37900-00	Misc Other Revenue	-	3,528	-	-
	Other Revenue	-	10,203	-	-
	Transfer From Other Funds				
054-0000-38001-00	General Fund Transfer From	6,219,348	2,590,714	-	-
054-0000-38053-00	Transfer from Bldg Rep & Maint	37,540	24,607	-	-
	Transfer From Other Funds	6,256,888	2,615,320	-	-
	Reimbursement from Others				
054-0000-39100-00	Reimbursements	4,988	-	-	-
	Reimbursement from Others	4,988	-	-	-
	Revenue	6,327,146	2,890,322	50,000	154,770
	Contractual Services				
054-0000-51000-00	Professional Services	78,375	45,526	5,000	5,000
054-0000-54500-00	Continuing Professional Eductn	286	307	-	-
054-0000-55700-00	Maint of Building & Improvemnt	251,437	1,741,451	-	-
	Contractual Services	330,098	1,787,284	5,000	5,000
	Commodities				
054-0000-61700-00	Minor Computer Equip & Supp	4,218	2,122	-	-
054-0000-63500-00	Botanical & Agriculture Suppl	17,361	20,025	10,000	15,000
054-0000-66000-00	Materials to Mntn Bldgs/Improv	1,823	8,935	-	5,000
	Commodities	23,403	31,081	10,000	20,000
	Capital Outlay				
054-0000-73000-00	Land	64,998	5,063	-	-
054-0000-76000-00	Improvemnt Other Than Building	144,663	1,872,384	3,440,000	-
	Capital Outlay	209,661	1,877,447	3,440,000	-
	Other Charges				
054-0000-83100-00	Contributions to Others	189,366	260,944	260,000	230,650
	Other Charges	189,366	260,944	260,000	230,650
	Expense	752,528	3,956,757	3,715,000	255,650
054	Planning Fund	5,574,618	(1,066,434)	(3,665,000)	(100,880)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
055	TIF VI				
	Taxes				
055-0000-30010-00	Property Tax	-	-	-	40,400
	Taxes	-	-	-	40,400
	Use of Money & Property				
055-0000-33010-00	Interest Income on Investments	-	-	-	330
	Use of Money & Property	-	-	-	330
	Revenue	-	-	-	40,730
055	TIF VI	-	-	-	40,730

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
056	TIF East Main				
	Taxes				
056-0000-30010-00	Property Tax	424,841	-	-	-
	Taxes	424,841	-	-	-
	Use of Money & Property				
056-0000-33010-00	Interest Income on Investments	4,967	-	-	-
	Use of Money & Property	4,967	-	-	-
	Revenue	429,808	-	-	-
	Contractual Services				
056-0000-51000-00	Professional Services	1,144	-	-	-
	Contractual Services	1,144	-	-	-
	Other Charges				
056-0000-85024-00	Transfer to Econ Development	69,984	-	-	-
056-0000-85049-00	Transfer to TIF IV	944,336	-	-	-
	Other Charges	1,014,320	-	-	-
	Expense	1,015,463	-	-	-
056	TIF East Main	(585,655)	-	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
057	Computer Replacement				
	Use of Money & Property				
057-0000-33010-00	Interest Income on Investments	18,570	63,020	53,345	42,290
057-0000-33020-00	Interest on Loans	2,461	1,984	1,500	1,000
	Use of Money & Property	21,031	65,004	54,845	43,290
	Transfer From Other Funds				
057-0000-38001-00	General Fund Transfer From	480,180	70,500	199,440	306,420
057-0000-38019-00	Park & Rec Transfer From	27,480	9,900	6,120	3,900
	Transfer From Other Funds	507,660	80,400	205,560	310,320
	Revenue	528,691	145,404	260,405	353,610
	Contractual Services				
057-0000-51000-00	Professional Services	566	828	1,500	1,500
057-0000-54500-00	Training and Travel	52,181	10,582	-	-
057-0000-55700-00	Maint of Building & Improvemnt	-	26,725	-	-
	Contractual Services	52,747	38,136	1,500	1,500
	Commodities				
057-0000-61700-00	Minor Computer Equip & Supp	91,373	345,237	92,600	158,600
	Commodities	91,373	345,237	92,600	158,600
	Capital Outlay				
057-0000-71000-00	Machinery & Equipment	90,000	128,715	205,000	175,000
	Capital Outlay	90,000	128,715	205,000	175,000
	Expense	234,120	512,088	299,100	335,100
057	Computer Replacement	294,571	(366,684)	(38,695)	18,510

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
058	Vehicle Replacement				
	Use of Money & Property				
058-0000-33010-00	Interest Income on Investments	60,961	245,548	57,140	138,955
058-0000-33012-00	Unrealized Gain on Investment	4,590	4,982	-	-
058-0000-33020-00	Interest on Loans	2,461	1,984	1,500	1,000
	Use of Money & Property	68,011	252,514	58,640	139,955
	Other Revenue				
058-0000-37050-00	Sale of Property	17,500	7,500	-	-
	Other Revenue	17,500	7,500	-	-
	Transfer From Other Funds				
058-0000-38001-00	General Fund Transfer From	916,200	1,696,560	98,580	32,100
058-0000-38018-00	Storm Water Util Transfer From	116,100	140,280	36,960	-
058-0000-38019-00	Park & Rec Transfer From	274,800	305,940	157,620	512,940
058-0000-38020-00	Airport Fund Transfer From	31,080	37,200	1,800	23,160
058-0000-38024-00	Economic Dev Transfer From	-	270,000	-	-
	Transfer From Other Funds	1,338,180	2,449,980	294,960	568,200
	Revenue	1,423,691	2,709,994	353,600	708,155
	Contractual Services				
058-0000-51000-00	Professional Services	2,518	5,119	3,000	3,000
	Contractual Services	2,518	5,119	3,000	3,000
	Commodities				
058-0000-66500-00	Minor Tools & Apparatus	15,750	12,875	152,000	123,000
	Commodities	15,750	12,875	152,000	123,000
	Capital Outlay				
058-0000-71000-00	Machinery & Equipment	363,187	1,398,173	653,950	487,000
	Capital Outlay	363,187	1,398,173	653,950	487,000
	Expense	381,455	1,416,167	808,950	613,000
058	Vehicle Replacement	1,042,236	1,293,827	(455,350)	95,155

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
059	Utility Tax Capital Projects				
	Taxes				
059-0000-30080-00	Electric Use Tax	899,559	839,104	829,460	880,460
059-0000-30085-00	Natural Gas Use Tax	833,561	684,610	684,740	733,735
	Taxes	1,733,121	1,523,714	1,514,200	1,614,195
	Use of Money & Property				
059-0000-33010-00	Interest Income on Investments	21,135	95,098	50,000	69,510
	Use of Money & Property	21,135	95,098	50,000	69,510
	Transfer From Other Funds				
059-0000-38016-00	Transfer from Bldg Rep & Maint	-	-	-	16,730
	Transfer From Other Funds	-	-	-	16,730
	Revenue	1,754,256	1,618,812	1,564,200	1,700,435
	Contractual Services				
059-0000-51000-00	Professional Services	4,057	446	2,000	10,000
059-0000-55700-00	Maint of Building & Improvemnt	125,863	147,653	164,000	520,000
	Contractual Services	129,921	148,099	166,000	530,000
	Commodities				
059-0000-61700-00	Minor Computer Equip & Supp	-	6,512	-	-
059-0000-66000-00	Materials to Mntn Bldgs/Improv	6,097	-	-	-
059-0000-66500-00	Minor Tools & Apparatus	-	-	-	170,085
	Commodities	6,097	6,512	-	170,085
	Capital Outlay				
059-0000-71000-00	Machinery & Equipment	12,878	12,625	-	-
059-0000-75000-00	Buildings	-	33,500	-	-
059-0000-76000-00	Improvemnt Other Than Building	-	59,424	782,660	-
059-0000-78000-00	Infrastructure	25,928	-	-	-
	Capital Outlay	38,805	105,549	782,660	-
	Other Charges				
059-0000-83100-00	Contributions to Others	-	39,413	80,000	-
059-0000-85013-00	Transfer to Grant Fund	-	446,175	684,265	350,000
059-0000-85043-00	Transfer to 16 GO Bond Debt	640,256	642,927	645,515	652,315
059-0000-87500-00	Interest on Other Debt	12,305	9,920	7,490	5,005
	Other Charges	652,561	1,138,434	1,417,270	1,007,320
	Expense	827,384	1,398,594	2,365,930	1,707,405
059	Utility Tax Capital Projects	926,872	220,218	(801,730)	(6,970)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
060	Seminary St Business District				
	Taxes				
060-0000-30055-00	Business District Tax	43,940	43,702	30,000	50,135
	Taxes	43,940	43,702	30,000	50,135
	Use of Money & Property				
060-0000-33010-00	Interest Income on Investments	421	405	100	570
	Use of Money & Property	421	405	100	570
	Revenue	44,361	44,107	30,100	50,705
	Other Charges				
060-0000-85047-00	Transfer to Bus GO Bond 2013A	46,071	40,010	30,100	43,970
	Other Charges	46,071	40,010	30,100	43,970
	Expense	46,071	40,010	30,100	43,970
060	Seminary St Business District	(1,710)	4,097	-	6,735

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Enterprise Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Water Operations	061				
Revenue	061	7,275,752	7,944,327	7,694,600	8,194,795
Expense	061	5,602,721	6,323,990	6,953,360	7,394,115
Water Operations	061	1,673,032	1,620,337	741,240	800,680
Refuse	067				
Revenue	067	2,915,013	3,131,284	3,262,165	3,352,035
Expense	067	2,821,963	2,867,188	3,238,605	3,419,770
Refuse	067	93,050	264,097	23,560	(67,735)
Revenue Total		10,190,765	11,075,611	10,956,765	11,546,830
Expense Total		8,424,684	9,191,177	10,191,965	10,813,885

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Enterprise Funds				
Use of Money & Property	7,060,307	7,700,401	7,500,600	7,997,530
Charges for Current Services	2,926,400	3,117,100	3,256,165	3,349,300
Other Revenue	204,058	243,783	200,000	200,000
Reimbursement from Others	-	14,327	-	-
Enterprise Funds	10,190,765	11,075,611	10,956,765	11,546,830

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Enterprise Funds					
Use of Money & Property					
33010	Interest on Investments	136,335	561,691	206,000	447,180
33012	Unrealized Gain on Investment	2,470	3,626	-	-
33500	Sale of Water	4,020,919	4,004,911	4,165,000	4,290,160
33510	Water Facility Fees	2,599,881	2,664,240	2,731,000	2,854,000
33520	Penalties	219,561	205,801	188,000	190,000
33560	Turn On Fees	37,368	42,240	37,000	39,040
33561	Delinquent Fees	27,775	186,733	150,000	150,000
33570	Meter Resale 1" Greater	13,796	23,962	20,000	20,000
33865	Pop Commission	79	131	100	150
33900	Miscellaneous Revenue	2,123	7,065	3,500	7,000
	Use of Money & Property	7,060,307	7,700,401	7,500,600	7,997,530
Charges for Current Services					
36140	Lab Fees	13,000	12,820	14,000	14,000
36150	Tap Fees	8,475	10,625	6,000	8,000
36160	Fire Service Connections	40,737	42,224	40,000	40,500
36200	Refuse Fees	2,846,831	3,026,991	3,182,665	3,268,035
36205	Special Refuse Pick Up	4,988	6,095	3,000	4,000
36870	Penalties/Accounting Services	9,486	13,904	8,500	11,910
36880	Lien Fees	2,883	4,442	2,000	2,855
	Charges for Current Services	2,926,400	3,117,100	3,256,165	3,349,300
Other Revenue					
37020	Sanitary Service Fees	204,012	243,755	200,000	200,000
37050	Sale of Property	-	10	-	-
37900	Miscellaneous Other Revenue	46	18	-	-
	Other Revenue	204,058	243,783	200,000	200,000
Reimbursement from Others					
39100	Reimbursements	-	14,327	-	-
	Reimbursement from Others	-	14,327	-	-
	Enterprise Funds	10,190,765	11,075,611	10,956,765	11,546,830

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Enterprise Funds				
Personnel Services	1,819,176	2,154,051	2,526,235	2,599,215
Contractual Services	4,450,221	4,372,667	5,019,235	5,519,180
Commodities	625,404	747,293	1,095,080	1,150,360
Other Charges	1,529,883	1,917,166	1,551,415	1,545,130
Enterprise Funds	8,424,684	9,191,177	10,191,965	10,813,885

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Enterprise Funds					
Personnel Services					
41000	Regular Employees	1,367,016	1,461,746	1,603,640	1,586,670
41005	Workers Comp Wages	20,438	-	-	-
42000	Temporary Employees	25,880	29,009	38,800	57,350
43000	Overtime	45,871	40,817	45,000	46,800
44000	Benefits Accrual	(4,741)	(67,660)	-	-
45000	Callout Pay	23,400	23,700	23,400	30,600
47500	Term Life Insurance	2,466	2,449	2,670	2,890
47600	Workers Comp Premium	56,100	59,220	60,960	54,540
47700	Health Insurance Premium	295,084	288,163	330,820	353,940
47750	Retiree Health Insurance	6,782	9,706	7,170	23,330
47755	OPEB Contributions	6,705	7,020	9,510	9,795
47760	Retirement Health Savings	7,027	10,418	14,500	17,270
47770	Health Savings Account	11,550	11,100	10,720	12,570
48000	Pension Contributions	146,011	109,744	246,645	269,250
48050	Pension Expense-GASB 68	(300,115)	53,610	-	-
48200	Social Security Contributions	109,702	115,010	130,900	131,710
49500	Contract Education Incentive	-	-	1,500	2,500
Personnel Services		1,819,176	2,154,051	2,526,235	2,599,215
Contractual Services					
51000	Professional Services	308,241	389,025	211,910	440,200
51010	External Attorney Fees	3,053	2,294	5,000	10,000
51500	Printing and Advertising	21,551	15,768	30,195	33,505
52000	Electricity	511,899	503,992	555,440	610,815
52300	Heat	69,148	32,686	77,650	41,935
52500	Sewer	296	335	490	535
53000	Postage	55,865	60,826	67,145	68,810
53500	Drayage	868	18	1,500	1,500
54000	Telecommunications	15,477	16,173	16,490	17,160
54500	Training and Travel	965	409	8,200	10,400
55000	Dues and Subscriptions	3,437	1,937	3,450	4,950
55500	Maintenance of Equipment	29,093	23,604	205,125	207,220
55700	Mtce of Buildings & Improvemnt	89,215	41,468	168,500	98,650
55750	Mtce of Infrastructure	-	-	30,000	30,000
55800	Maintenance Computer Equipment	18,351	20,931	32,150	43,655
56000	Rentals	2,557	1,066	13,140	13,220
56520	Bond Insurance	1,856	1,729	1,600	2,000
56596	Auto Liability	1,020	240	480	600
56597	Property Repairs	136,190	145,340	114,030	142,785
57500	Laundry & Cleaning Services	-	-	400	400
59300	Mtce Medical/Safety Supplies	300	428	2,000	2,000
59500	Contract Serv Not Classified	-	1,053	8,300	8,300
59501	Refuse Disposal Contract Serv	362,178	344,767	424,200	434,300
59502	Refuse Collection Contract	2,103,116	2,146,754	2,468,270	2,591,930
59590	Administrative Fee	715,545	621,825	573,570	704,310
Contractual Services		4,450,221	4,372,667	5,019,235	5,519,180
Commodities					
61000	Office Supplies	1,826	1,425	12,250	12,250
61500	Minor Office Mach & Equipmt	-	41	5,000	5,000
61700	Minor Computer Equip/Supplies	13,551	41,757	21,500	53,700
61800	Minor Furniture	-	847	2,000	2,000
62500	Motor Vehicle Supplies	61,580	63,008	60,000	70,000

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
62510	Gasoline	41,719	46,379	51,640	48,455
63500	Botanical & Ag. Supplies	783	304	3,000	3,000
64500	Traffic Control Supplies	-	2,069	3,000	3,000
65000	Cleaning & Household Supplies	1,040	1,640	2,500	2,500
65500	Materials to Maintain Equipmt	30,940	6,805	40,090	40,160
66000	Materials Maintain Blds/Improv	104,367	117,816	181,700	183,975
66500	Minor Tools & Apparatus	38,280	31,790	54,000	68,000
66700	Meters	101,801	111,390	250,000	250,000
66900	Hydrants	-	34,927	45,000	45,000
67000	Books	-	-	1,500	1,500
67500	Safety Clothing & Supplies	5,140	6,588	8,000	8,000
68000	Food	367	335	1,500	1,500
68500	Chemicals	219,815	271,676	322,400	322,320
68700	Water Meters for Resale	4,196	8,496	30,000	30,000
	Commodities	625,404	747,293	1,095,080	1,150,360
	Other Charges				
83100	Contribution to Others	14,744	2,194	21,000	21,000
84500	Property Tax	-	3,350	-	-
85013	Grant Fund Transfer To	-	361,653	-	-
87300	Interest on Bonds	503,982	472,416	441,410	415,035
87305	Amrtiztion Bond Discount/Premi	(63,929)	(59,364)	-	-
88300	Lease Payments	2,074	5,772	2,315	2,390
89500	Bad Debt Expense	630	36,740	4,000	8,000
89700	Depreciation Expense	1,072,382	1,094,405	1,082,690	1,098,705
	Other Charges	1,529,883	1,917,166	1,551,415	1,545,130
	Enterprise Funds	8,424,684	9,191,177	10,191,965	10,813,885

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
061	Water Operations				
	Use of Money & Property				
061-0000-33010-00	Interest Income on Investments	124,025	514,347	180,000	422,180
061-0000-33012-00	Unrealized Gain on Investment	2,470	3,626	-	-
061-0000-33500-00	Sale of Water	4,020,919	4,004,911	4,165,000	4,290,160
061-0000-33510-00	Water Facility Fees	2,599,881	2,664,240	2,731,000	2,854,000
061-0000-33520-00	Penalties	171,053	160,947	140,000	140,000
061-0000-33560-00	Turn-On-Fees	37,368	42,240	37,000	39,040
061-0000-33561-00	Delinquent Fees	27,775	186,733	150,000	150,000
061-0000-33570-00	Meter Resale	13,796	23,962	20,000	20,000
061-0000-33865-00	Water Operation Pop Commission	79	131	100	150
061-0000-33900-00	Miscellaneous Revenue	2,123	7,065	3,500	7,000
	Use of Money & Property	6,999,489	7,608,203	7,426,600	7,922,530
	Charges for Current Services				
061-0000-36140-00	Lab Fees	13,000	12,820	14,000	14,000
061-0000-36150-00	Tap Fees	8,475	10,625	6,000	8,000
061-0000-36160-00	Fire Service Connections	40,737	42,224	40,000	40,500
061-0000-36870-00	Penalties/Accounting Services	7,110	7,920	6,000	6,910
061-0000-36880-00	Lien Fees	2,883	4,442	2,000	2,855
	Charges for Current Services	72,205	78,030	68,000	72,265
	Other Revenue				
061-0000-37020-00	Sanitary Service Fees	204,012	243,755	200,000	200,000
061-0000-37050-00	Sale of Property	-	10	-	-
061-0000-37900-00	Misc Other Revenue	46	1	-	-
	Other Revenue	204,058	243,766	200,000	200,000
	Reimbursement from Others				
061-0000-39100-00	Reimbursements	-	14,327	-	-
	Reimbursement from Others	-	14,327	-	-
	Revenue	7,275,752	7,944,327	7,694,600	8,194,795
	Personnel Services				
061-0000-41000-00	Regular Employees	1,351,496	1,445,206	1,586,000	1,568,040
061-0000-41005-00	Workers Comp Wages	20,438	-	-	-
061-0000-42000-00	Temporary Employees	8,683	11,370	19,400	36,730
061-0000-43000-00	Overtime Pay	45,871	40,817	45,000	46,800
061-0000-44000-00	Benefits Accrual	(6,869)	(66,885)	-	-
061-0000-45000-00	Callout Pay	23,400	23,700	23,400	30,600
061-0000-47500-00	Term Life Insurance	2,445	2,428	2,570	2,770
061-0000-47600-00	Workers Compensation Premium	55,860	58,860	60,660	54,240
061-0000-47700-00	Health Insurance Premium	292,501	285,472	327,930	350,770
061-0000-47750-00	Retiree Health Insurance	5,112	7,978	5,330	21,320
061-0000-47755-00	OPEB Contributions	6,510	6,855	8,205	8,535

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
061-0000-47760-00	Retirement Health Savings	6,804	10,195	14,270	17,040
061-0000-47770-00	Health Savings Account	11,475	11,025	10,640	12,490
061-0000-48000-00	Pension Contributions	143,876	108,144	244,865	267,110
061-0000-48050-00	Pension Expense-GASB 68	(300,115)	53,610	-	-
061-0000-48200-00	Social Security Contributions	107,244	112,442	128,065	128,700
061-0000-49500-00	Contractual Eductn Incentive	-	-	1,500	2,500
	Personnel Services	1,774,730	2,111,216	2,477,835	2,547,645
	Contractual Services				
061-0000-51000-00	Professional Services	263,790	352,948	181,535	408,565
061-0000-51010-00	External Attorney Fees	3,053	2,294	5,000	10,000
061-0000-51500-00	Printing & Advertising	12,989	10,624	19,610	21,795
061-0000-52000-00	Electricity	511,899	503,992	555,440	610,815
061-0000-52300-00	Heat	69,148	32,686	77,650	41,935
061-0000-52500-00	Sewer	296	335	490	535
061-0000-53000-00	Postage	37,243	40,510	44,890	45,965
061-0000-53500-00	Drayage	868	18	1,500	1,500
061-0000-54000-00	Telecommunications	15,477	16,173	16,490	17,160
061-0000-54500-00	Training and Travel	965	409	7,700	9,900
061-0000-55000-00	Dues & Subscription	3,437	1,937	3,250	4,750
061-0000-55500-00	Maintenance of Equipment	28,777	23,288	204,790	206,870
061-0000-55700-00	Maint of Building & Improvemnt	72,049	17,753	144,700	74,000
061-0000-55750-00	Maintenance of Infrastructure	-	-	30,000	30,000
061-0000-55800-00	Maint of Computer Equipment	13,894	16,311	27,300	38,615
061-0000-56000-00	Rentals	2,557	398	12,500	12,500
061-0000-56520-00	Bond Insurance	1,856	1,729	1,600	2,000
061-0000-56596-00	Auto Liability	1,020	240	480	600
061-0000-56597-00	Prop Prem-Risk Mgt Contrib	136,190	145,280	113,970	142,725
061-0000-57500-00	Laundry & Cleaning Services	-	-	400	400
061-0000-59300-00	Medical & Safety Supplies	300	428	2,000	2,000
061-0000-59500-00	Contract Serv Not Classified	-	1,053	8,300	8,300
061-0000-59590-00	Administrative Fee	493,710	395,805	370,755	464,370
	Contractual Services	1,669,519	1,564,211	1,830,350	2,155,300
	Commodities				
061-0000-61000-00	Office Supplies	1,794	1,425	12,000	12,000
061-0000-61500-00	Minor Office Machinery & Equip	-	41	5,000	5,000
061-0000-61700-00	Minor Computer Equip & Supp	13,551	41,757	21,500	53,700
061-0000-61800-00	Minor Furniture	-	847	2,000	2,000
061-0000-62500-00	Motor Vehicle Supplies	61,580	63,008	60,000	70,000
061-0000-62510-00	Gasoline	41,719	46,379	51,640	48,455
061-0000-63500-00	Botanical & Agriculture Suppl	783	304	3,000	3,000
061-0000-64500-00	Traffic Control Supplies	-	2,069	3,000	3,000
061-0000-65000-00	Cleaning & Household Supplies	1,040	1,640	2,500	2,500
061-0000-65500-00	Materials to Maintain Equipmt	30,940	6,805	40,090	40,160
061-0000-66000-00	Materials to Mntn Bldgs/Improv	104,367	117,816	181,700	183,975
061-0000-66500-00	Minor Tools & Apparatus	38,280	31,790	54,000	68,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
061-0000-66700-00	Meters	101,801	111,390	250,000	250,000
061-0000-66900-00	Hydrants	-	34,927	45,000	45,000
061-0000-67000-00	Books & Pamphlets	-	-	1,500	1,500
061-0000-67500-00	Safety Clothing & Supplies	5,140	6,588	8,000	8,000
061-0000-68000-00	Food	367	335	1,500	1,500
061-0000-68500-00	Chemicals	219,815	271,676	322,400	322,320
061-0000-68700-00	Water Meters For Resale	4,196	8,496	30,000	30,000
	Commodities	625,372	747,293	1,094,830	1,150,110
	Other Charges				
061-0000-83100-00	Contributions to Others	14,744	2,194	20,000	20,000
061-0000-84500-00	Property Tax	-	3,350	-	-
061-0000-85013-00	Transfer to Grant Fund	-	361,653	-	-
061-0000-87300-00	Interest on Bonds	503,982	472,416	441,410	415,035
061-0000-87305-00	Amortization of Bond Discount	(63,929)	(59,364)	-	-
061-0000-88300-00	Lease Payments	2,014	5,712	2,245	2,320
061-0000-89500-00	Bad Debt Expense	3,907	20,904	4,000	5,000
061-0000-89700-00	Depreciation Expense	1,072,382	1,094,405	1,082,690	1,098,705
	Other Charges	1,533,100	1,901,269	1,550,345	1,541,060
	Expense	5,602,721	6,323,990	6,953,360	7,394,115
061	Water Operations	1,673,032	1,620,337	741,240	800,680

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
067	Refuse				
	Use of Money & Property				
067-0000-33010-00	Interest Income on Investments	12,310	47,344	26,000	25,000
067-0000-33520-00	Refuse Penalties	48,508	44,854	48,000	50,000
	Use of Money & Property	60,818	92,198	74,000	75,000
	Charges for Current Services				
067-0000-36200-00	Refuse Fees	2,846,831	3,026,991	3,182,665	3,268,035
067-0000-36205-00	Special Refuse Pickup	4,988	6,095	3,000	4,000
067-0000-36870-00	Penalties/Accounting Services	2,376	5,984	2,500	5,000
	Charges for Current Services	2,854,195	3,039,070	3,188,165	3,277,035
	Other Revenue				
067-0000-37900-00	Misc Other Revenue	-	17	-	-
	Other Revenue	-	17	-	-
	Revenue	2,915,013	3,131,284	3,262,165	3,352,035
	Personnel Services				
067-0000-41000-00	Regular Employees	15,520	16,540	17,640	18,630
067-0000-42000-00	Temporary Employees	17,197	17,638	19,400	20,620
067-0000-44000-00	Benefits Accrual	2,128	(775)	-	-
067-0000-47500-00	Term Life Insurance	22	22	100	120
067-0000-47600-00	Workers Compensation Premium	240	360	300	300
067-0000-47700-00	Health Insurance Premium	2,583	2,691	2,890	3,170
067-0000-47750-00	Retiree Health Insurance	1,670	1,728	1,840	2,010
067-0000-47755-00	OPEB Contributions	195	165	1,305	1,260
067-0000-47760-00	Retirement Health Savings	223	224	230	230
067-0000-47770-00	Health Savings Account	75	75	80	80
067-0000-48000-00	Pension Contributions	2,135	1,601	1,780	2,140
067-0000-48200-00	Social Security Contributions	2,458	2,567	2,835	3,010
	Personnel Services	44,446	42,835	48,400	51,570
	Contractual Services				
067-0000-51000-00	Professional Services	44,451	36,076	30,375	31,635
067-0000-51500-00	Printing & Advertising	8,562	5,144	10,585	11,710
067-0000-53000-00	Postage	18,622	20,316	22,255	22,845
067-0000-54500-00	Training and Travel	-	-	500	500
067-0000-55000-00	Dues & Subscriptions	-	-	200	200
067-0000-55500-00	Maintenance of Equipment	316	316	335	350
067-0000-55700-00	Maint of Building & Improvemnt	17,166	23,715	23,800	24,650
067-0000-55800-00	Maint of Computer Equipment	4,457	4,620	4,850	5,040
067-0000-56000-00	Rentals	-	668	640	720
067-0000-56597-00	Prop Prem-Risk Mgt Contrib	-	60	60	60
067-0000-59501-00	Refuse Disposal Contract Serv.	362,178	344,767	424,200	434,300
067-0000-59502-00	Refuse Collection Contractual	2,103,116	2,146,754	2,468,270	2,591,930

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
067-0000-59590-00	Administrative Fee	221,835	226,020	202,815	239,940
	Contractual Services	2,780,702	2,808,456	3,188,885	3,363,880
	Commodities				
067-0000-61000-00	Office Supplies	32	-	250	250
	Commodities	32	-	250	250
	Other Charges				
067-0000-83100-00	Contributions to Others	-	-	1,000	1,000
067-0000-88300-00	Lease Payments	61	61	70	70
067-0000-89500-00	Bad Debt Expense	(3,277)	15,836	-	3,000
	Other Charges	(3,216)	15,897	1,070	4,070
	Expense	2,821,963	2,867,188	3,238,605	3,419,770
067	Refuse	93,050	264,097	23,560	(67,735)

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Internal Service Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Risk Management	078				
Revenue	078	1,283,951	1,388,136	1,191,725	1,308,275
Expense	078	1,327,852	868,799	1,128,720	1,257,585
Risk Management	078	(43,901)	519,337	63,005	50,690
Revenue Total		1,283,951	1,388,136	1,191,725	1,308,275
Expense Total		1,327,852	868,799	1,128,720	1,257,585

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Internal Service Funds				
Use of Money & Property	23,794	94,240	35,000	52,580
Charges for Current Services	1,010,630	1,143,395	1,156,725	1,255,695
Other Revenue	71,672	31,774	-	-
Reimbursement from Others	54,666	1,368	-	-
Other Financing Source	123,188	117,359	-	-
Internal Service Funds	1,283,951	1,388,136	1,191,725	1,308,275

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Internal Service Funds					
Use of Money & Property					
33010	Interest on Investments	23,794	85,212	35,000	52,580
33012	Unrealized Gain on Investment	-	9,029	-	-
	Use of Money & Property	23,794	94,240	35,000	52,580
Charges for Current Services					
36901	Misc Charges General	375,040	462,740	490,575	537,180
36914	Misc Charges City Gas Tax	1,020	3,060	2,760	2,760
36917	Misc Charges 911	1,500	1,980	2,100	1,980
36918	Misc Charges Storm Water Util	4,380	6,540	6,120	5,940
36919	Misc Charges Park & Rec	137,400	143,620	159,705	202,860
36920	Misc Charges IMRF	4,800	4,680	5,100	15,660
36923	Property Redevlopmt Misc Chgs	120	300	240	240
36924	Misc Charges Economic Developm	4,860	4,920	11,460	5,460
36926	Misc. Charges - UDAG	-	-	660	-
36930	Misc Charges Public Trans Serv	238,920	270,455	256,515	265,965
36961	Water Misc Charges	193,070	204,380	175,110	197,565
36967	Misc Charges Refuse Fund	240	420	360	360
36995	Library Misc Charges	49,280	40,300	46,020	19,725
	Charges for Current Services	1,010,630	1,143,395	1,156,725	1,255,695
Other Revenue					
37070	Insurance Claims	54,878	334	-	-
37900	Miscellaneous Other Revenue	16,794	31,440	-	-
	Other Revenue	71,672	31,774	-	-
Reimbursement from Others					
39100	Reimbursements	54,666	1,368	-	-
	Reimbursement from Others	54,666	1,368	-	-
Other Financing Source					
39450	Property Insurance Claims	123,188	117,359	-	-
	Other Financing Source	123,188	117,359	-	-
	Internal Service Funds	1,283,951	1,388,136	1,191,725	1,308,275

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Internal Service Funds				
Personnel Services	57,436	55,488	115,200	113,080
Contractual Services	1,240,400	786,817	1,013,085	1,144,050
Commodities	5	26,083	-	-
Other Charges	30,011	411	435	455
Internal Service Funds	1,327,852	868,799	1,128,720	1,257,585

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Internal Service Funds					
Personnel Services					
41000	Regular Employees	48,604	36,413	59,530	62,080
44000	Benefits Accrual	(1,557)	1,672	-	-
47400	Unemployment Insurance	2,826	6,792	35,000	24,330
47500	Term Life Insurance	230	165	270	270
47700	Health Insurance Premium	8,862	5,049	9,540	10,380
47760	Retirement Health Savings	735	490	760	760
47770	Health Savings Account	600	450	960	900
48000	Pension Contributions	4,861	2,639	4,580	9,610
48050	Pension Expense-GASB 68	(11,407)	(943)	-	-
48200	Social Security Contributions	3,683	2,763	4,560	4,750
	Personnel Services	57,436	55,488	115,200	113,080
Contractual Services					
51000	Professional Services	123,227	98,132	126,600	127,230
53000	Postage	411	554	500	750
55000	Dues and Subscriptions	250	250	250	250
55500	Maintenance of Equipment	247	247	265	275
55800	Maintenance Computer Equipment	4,396	2,540	4,200	3,500
56531	Property Premiums	486,719	484,414	493,835	602,125
56532	Auto Repairs	-	-	15,000	15,120
56534	Liabilities Claims	324,619	(194,982)	120,195	112,620
56535	Worker Compensation-Claims	174,858	236,986	200,820	228,900
56597	Property Repairs	125,458	158,462	51,240	53,100
59590	Administrative Fee	215	215	180	180
	Contractual Services	1,240,400	786,817	1,013,085	1,144,050
Commodities					
61000	Office Supplies	5	-	-	-
67500	Safety Clothing & Supplies	-	26,083	-	-
	Commodities	5	26,083	-	-
Other Charges					
85019	Park & Rec Transfer to	29,600	-	-	-
88300	Lease Payments	411	411	435	455
	Other Charges	30,011	411	435	455
	Internal Service Funds	1,327,852	868,799	1,128,720	1,257,585

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
078	Risk Management				
	Use of Money & Property				
078-0000-33010-00	Interest Income on Investments	23,794	85,212	35,000	52,580
078-0000-33012-00	Unrealized Gain on Investment	-	9,029	-	-
	Use of Money & Property	23,794	94,240	35,000	52,580
	Charges for Current Services				
078-0000-36901-00	General Fund Misc Charges	375,040	462,740	490,575	537,180
078-0000-36914-00	City Gas Tax Misc Chgs	1,020	3,060	2,760	2,760
078-0000-36917-00	911 Communications Misc Chgs	1,500	1,980	2,100	1,980
078-0000-36918-00	Storm Water Util Misc Charges	4,380	6,540	6,120	5,940
078-0000-36919-00	Park & Rec Misc Charges	137,400	143,620	159,705	202,860
078-0000-36920-00	Airport Fund Misc Charges	4,800	4,680	5,100	15,660
078-0000-36923-00	Property Redevlopmt Misc Chgs	120	300	240	240
078-0000-36924-00	Economic Developm Misc Chgs	4,860	4,920	11,460	5,460
078-0000-36926-00	Misc. Charges - UDAG	-	-	660	-
078-0000-36930-00	Public Trans Serv Misc Chgs	238,920	270,455	256,515	265,965
078-0000-36961-00	Water Fund - Misc Chgs	193,070	204,380	175,110	197,565
078-0000-36967-00	Refuse Fund Misc Chgs	240	420	360	360
078-0000-36995-00	Library - Misc Chgs	49,280	40,300	46,020	19,725
	Charges for Current Services	1,010,630	1,143,395	1,156,725	1,255,695
	Other Revenue				
078-0000-37070-00	Insurance Claims	54,878	334	-	-
078-0000-37900-00	Misc Other Revenue	16,794	31,440	-	-
	Other Revenue	71,672	31,774	-	-
	Reimbursement from Others				
078-0000-39100-00	Reimbursements	54,666	1,368	-	-
	Reimbursement from Others	54,666	1,368	-	-
	Other Financing Source				
078-0000-39450-00	Property Insurance Claims	123,188	117,359	-	-
	Other Financing Source	123,188	117,359	-	-
	Revenue	1,283,951	1,388,136	1,191,725	1,308,275
	Personnel Services				
078-0000-41000-00	Regular Employees	48,604	36,413	59,530	62,080
078-0000-44000-00	Benefits Accrual	(1,557)	1,672	-	-
078-0000-47400-00	Unemployment Insurance	2,826	6,792	35,000	24,330
078-0000-47500-00	Term Life Insurance	230	165	270	270
078-0000-47700-00	Health Insurance Premium	8,862	5,049	9,540	10,380
078-0000-47760-00	Retirement Health Savings	735	490	760	760
078-0000-47770-00	Health Savings Account	600	450	960	900
078-0000-48000-00	Pension Contributions	4,861	2,639	4,580	9,610

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
078-0000-48050-00	Pension Expense-GASB 68	(11,407)	(943)	-	-
078-0000-48200-00	Social Security Contributions	3,683	2,763	4,560	4,750
	Personnel Services	57,436	55,488	115,200	113,080
	Contractual Services				
078-0000-51000-00	Professional Services	123,227	98,132	126,600	127,230
078-0000-53000-00	Postage	411	554	500	750
078-0000-55000-00	Dues & Subscriptions	250	250	250	250
078-0000-55500-00	Maintenance of Equipment	247	247	265	275
078-0000-55800-00	Maint of Computer Equipment	4,396	2,540	4,200	3,500
078-0000-56531-00	Property Premiums	486,719	484,414	493,835	602,125
078-0000-56532-00	Auto Physical	-	-	15,000	15,120
078-0000-56534-00	Liabilities Claims	324,619	(194,982)	120,195	112,620
078-0000-56535-00	Worker Compensation Claims	174,858	236,986	200,820	228,900
078-0000-56597-00	Property	125,458	158,462	51,240	53,100
078-0000-59590-00	Administrative Fee	215	215	180	180
	Contractual Services	1,240,400	786,817	1,013,085	1,144,050
	Commodities				
078-0000-61000-00	Office Supplies	5	-	-	-
078-0000-67500-00	Safety Clothing & Supplies	-	26,083	-	-
	Commodities	5	26,083	-	-
	Other Charges				
078-0000-85019-00	Transfer to Park & Rec	29,600	-	-	-
078-0000-88300-00	Lease Payments	411	411	435	455
078-0000-89500-00	Bad Debt Expense	-	-	-	-
	Other Charges	30,011	411	435	455
	Expense	1,327,852	868,799	1,128,720	1,257,585
078	Risk Management	(43,901)	519,337	63,005	50,690

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Trust Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
OPEB Trust	085				
Revenue	085	936,858	1,434,747	1,241,455	1,146,750
Expense	085	1,092,829	982,838	1,241,455	1,146,725
OPEB Trust	085	(155,971)	451,909	-	25
Revenue Total		936,858	1,434,747	1,241,455	1,146,750
Expense Total		1,092,829	982,838	1,241,455	1,146,725

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Trust/Pension Funds				
Use of Money & Property	(294,647)	310,419	-	-
Charges for Current Services	1,231,504	1,124,328	1,241,455	1,146,750
Trust/Pension Funds	936,858	1,434,747	1,241,455	1,146,750

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Trust/Pension Funds				
	Use of Money & Property				
33011	Realized Gain on Investment	(294,647)	310,419	-	-
	Use of Money & Property	(294,647)	310,419	-	-
	Charges for Current Services				
36900	Misc Charges - Current Service	1,231,504	1,124,328	1,241,455	1,146,750
	Charges for Current Services	1,231,504	1,124,328	1,241,455	1,146,750
	Trust/Pension Funds	936,858	1,434,747	1,241,455	1,146,750

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Trust/Pension Funds				
Personnel Services	1,091,446	981,305	1,239,955	1,145,225
Contractual Services	1,383	1,533	1,500	1,500
Trust/Pension Funds	1,092,829	982,838	1,241,455	1,146,725

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Trust/Pension Funds				
	Personnel Services				
47755	OPEB Contributions	1,091,446	981,305	1,239,955	1,145,225
	Personnel Services	1,091,446	981,305	1,239,955	1,145,225
	Contractual Services				
51000	Professional Services	1,383	1,533	1,500	1,500
	Contractual Services	1,383	1,533	1,500	1,500
	Trust/Pension Funds	1,092,829	982,838	1,241,455	1,146,725

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
085	OPEB Trust				
	Use of Money & Property				
085-0000-33011-00	Realized Gain on Investment	(294,647)	310,419	-	-
	Use of Money & Property	(294,647)	310,419	-	-
	Charges for Current Services				
085-0000-36900-00	Misc Chgs - Current Services	1,231,504	1,124,328	1,241,455	1,146,750
	Charges for Current Services	1,231,504	1,124,328	1,241,455	1,146,750
	Revenue	936,858	1,434,747	1,241,455	1,146,750
	Personnel Services				
085-0000-47755-00	OPEB Contributions	1,091,446	981,305	1,239,955	1,145,225
	Personnel Services	1,091,446	981,305	1,239,955	1,145,225
	Contractual Services				
085-0000-51000-00	Professional Services	1,383	1,533	1,500	1,500
	Contractual Services	1,383	1,533	1,500	1,500
	Expense	1,092,829	982,838	1,241,455	1,146,725
085	OPEB Trust	(155,971)	451,909	-	25

Permanent Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Linwood Cemetery Trust	088				
Revenue	088	(9,662)	7,941	3,000	1,950
Expense	088	2,332	2,936	3,000	1,950
Linwood Cemetery Trust	088	(11,995)	5,006	-	-
East Linwood Cemetery Trust	089				
Revenue	089	(42,271)	66,001	29,500	24,380
Expense	089	14,689	19,198	18,500	16,500
East Linwood Cemetery Trust	089	(56,960)	46,803	11,000	7,880
Revenue Total		(51,934)	73,942	32,500	26,330
Expense Total		17,021	22,133	21,500	18,450

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Permanent Funds				
Use of Money & Property	(70,034)	59,531	17,000	16,930
Other Revenue	18,100	14,411	15,500	9,400
Permanent Funds	(51,934)	73,942	32,500	26,330

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Permanent Funds				
	Use of Money & Property				
33010	Interest on Investments	14,923	18,912	17,000	16,930
33012	Unrealized Gain on Investment	(84,957)	40,619	-	-
	Use of Money & Property	(70,034)	59,531	17,000	16,930
	Other Revenue				
37010	Sale of Cemetery Lots	12,440	11,291	12,500	7,200
37015	Scattering Gardens	5,660	3,120	3,000	2,200
	Other Revenue	18,100	14,411	15,500	9,400
	Permanent Funds	(51,934)	73,942	32,500	26,330

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Permanent Funds				
Contractual Services	6,336	6,394	7,700	7,400
Other Charges	10,686	15,739	13,800	11,050
Permanent Funds	17,021	22,133	21,500	18,450

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Permanent Funds				
	Contractual Services				
51000	Professional Services	6,336	6,394	7,700	7,400
	Contractual Services	6,336	6,394	7,700	7,400
	Other Charges				
85019	Park & Rec Transfer to	10,686	15,739	13,800	11,050
	Other Charges	10,686	15,739	13,800	11,050
	Permanent Funds	17,021	22,133	21,500	18,450

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
088	Linwood Cemetery Trust				
	Use of Money & Property				
088-0000-33010-00	Linwood Interest on Investment	2,044	2,507	3,000	1,950
088-0000-33012-00	Linwood Unrealized Gain on Inv	(11,706)	5,434	-	-
	Use of Money & Property	(9,662)	7,941	3,000	1,950
	Revenue	(9,662)	7,941	3,000	1,950
	Contractual Services				
088-0000-51000-00	Linwood Professional Services	868	848	1,200	900
	Contractual Services	868	848	1,200	900
	Other Charges				
088-0000-85019-00	Linwood Transfer to Park & Rec	1,464	2,087	1,800	1,050
	Other Charges	1,464	2,087	1,800	1,050
	Expense	2,332	2,936	3,000	1,950
088	Linwood Cemetery Trust	(11,995)	5,006	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
089	East Linwood Cemetery Trust				
	Use of Money & Property				
089-0000-33010-00	E Linwood Interest on Investmt	12,880	16,405	14,000	14,980
089-0000-33012-00	E Linwood Unrealized Inv Gain	(73,251)	35,185	-	-
	Use of Money & Property	(60,371)	51,589	14,000	14,980
	Other Revenue				
089-0000-37010-00	E Linwood Sale of Cemetery Lot	12,440	11,291	12,500	7,200
089-0000-37015-00	E Linwood Scattering Gardens	5,660	3,120	3,000	2,200
	Other Revenue	18,100	14,411	15,500	9,400
	Revenue	(42,271)	66,001	29,500	24,380
	Contractual Services				
089-0000-51000-00	E Linwood Professional Service	5,467	5,546	6,500	6,500
	Contractual Services	5,467	5,546	6,500	6,500
	Other Charges				
089-0000-85019-00	E Lnwd Transfer to Park & Rec	9,221	13,652	12,000	10,000
	Other Charges	9,221	13,652	12,000	10,000
	Expense	14,689	19,198	18,500	16,500
089	East Linwood Cemetery Trust	(56,960)	46,803	11,000	7,880

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Component Unit Funds Summary

Fund	Fund Number	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Public Library	900				
Revenue	900	1,778,718	1,891,514	1,995,695	2,101,430
Expense	900	1,642,088	1,922,231	1,995,695	2,143,850
Public Library	900	136,631	(30,718)	-	(42,420)
Library Working Cash	905				
Revenue	905	1,604	41,513	2,330	-
Expense	905	-	40,954	-	-
Library Working Cash	905	1,604	560	2,330	-
Library Long Term Capital	915				
Revenue	915	10,023,943	9,483,273	1,672,325	-
Expense	915	9,252,626	11,306,373	1,672,325	-
Library Long Term Capital	915	771,317	(1,823,101)	-	-
Capital Improvement/Developmnt	918				
Revenue	918	267	174,321	-	-
Capital Improvement/Developmnt	918	267	174,321	-	-
Revenue Total		11,804,532	11,590,620	3,670,350	2,101,430
Expense Total		10,894,714	13,269,558	3,668,020	2,143,850

Summary by Source

Revenue	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Component Unit				
Taxes	1,675,936	1,737,562	1,934,995	1,985,430
Licenses and Permits	1,511	2,158	-	500
Fines and Costs	1,384	1,167	-	1,000
Use of Money & Property	53,518	133,703	20,830	18,000
Intergovernmental Revenue	4,692,129	4,674,975	1,581,325	51,500
Charges for Current Services	2,519	3,546	-	1,000
Other Revenue	2,801,545	4,015,931	15,500	11,000
Transfer From Other Funds	-	258,320	95,000	-
Reimbursement from Others	2,575,990	763,259	22,700	33,000
Component Unit	11,804,532	11,590,620	3,670,350	2,101,430

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Component Unit				
	Taxes				
30010	Property Taxes	1,635,936	1,697,562	1,894,995	1,945,430
30020	Replacement Taxes	40,000	40,000	40,000	40,000
	Taxes	1,675,936	1,737,562	1,934,995	1,985,430
	Licenses and Permits				
31900	Misc Licenses & Permits	1,511	2,158	-	500
	Licenses and Permits	1,511	2,158	-	500
	Fines and Costs				
32010	Fines & Costs	1,384	1,167	-	1,000
	Fines and Costs	1,384	1,167	-	1,000
	Use of Money & Property				
33010	Interest on Investments	46,755	125,742	12,330	10,000
33100	Rental of Property	345	-	500	2,000
33900	Miscellaneous Revenue	6,418	7,961	8,000	6,000
	Use of Money & Property	53,518	133,703	20,830	18,000
	Intergovernmental Revenue				
35100	Fed Operat Assist Grants	16,137	10,000	-	-
35300	State Operating Assist Grants	60,815	44,327	44,000	51,500
35310	State Capital Grants	4,611,977	4,611,977	1,537,325	-
35315	Federal Reimbursements	3,200	8,671	-	-
	Intergovernmental Revenue	4,692,129	4,674,975	1,581,325	51,500
	Charges for Current Services				
36900	Misc Charges - Current Service	2,519	3,546	-	1,000
	Charges for Current Services	2,519	3,546	-	1,000
	Other Revenue				
37050	Sale of Property	244	899	500	500
37051	Sale of book	815	261	-	-
37055	Proceeds from Bonds	2,000,000	4,001,000	-	-
37100	Private Contrib/Donations	793,959	9,620	15,000	10,000
37900	Miscellaneous Other Revenue	6,527	4,151	-	500
	Other Revenue	2,801,545	4,015,931	15,500	11,000
	Transfer From Other Funds				
38900	Transfer from Library Funds	-	258,320	95,000	-
	Transfer From Other Funds	-	258,320	95,000	-
	Reimbursement from Others				
39100	Reimbursements	10,668	2,630	2,000	3,000
39105	Library Foundation Reimbursmnt	2,565,322	760,630	20,700	30,000
	Reimbursement from Others	2,575,990	763,259	22,700	33,000
	Component Unit	11,804,532	11,590,620	3,670,350	2,101,430

Summary by Source

Expense	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Component Unit				
Personnel Services	1,125,655	1,149,742	1,290,830	1,466,920
Contractual Services	367,801	329,959	341,470	346,500
Commodities	186,724	479,978	1,065,490	238,200
Capital Outlay	7,104,838	8,950,890	677,250	-
Other Charges	2,109,696	2,358,990	292,980	92,230
Component Unit	10,894,714	13,269,558	3,668,020	2,143,850

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
Component Unit					
Personnel Services					
41000	Regular Employees	781,044	818,582	906,730	1,005,865
41005	Workers Comp Wages	-	36	-	-
42000	Temporary Employees	50,746	51,875	66,520	109,850
43000	Overtime	211	33	200	350
47400	Unemployment Insurance	2,259	2,803	3,435	3,940
47600	Workers Comp Premium	15,420	16,950	17,205	19,725
47700	Health Insurance Premium	132,968	133,261	150,000	164,240
47755	OPEB Contributions	195	220	200	250
48000	Pension Contributions	79,162	59,836	72,085	77,350
48200	Social Security Contributions	63,650	66,145	74,455	85,350
	Personnel Services	1,125,655	1,149,742	1,290,830	1,466,920
Contractual Services					
51000	Professional Services	73,029	25,902	78,000	35,000
51500	Printing and Advertising	4,228	5,874	5,000	5,000
52000	Electricity	56,299	64,316	37,000	75,000
52300	Heat	23,477	18,654	25,000	25,000
52500	Sewer	1,597	2,390	2,100	2,200
53000	Postage	4,352	4,706	4,000	4,500
54000	Telecommunications	4,507	6,404	12,000	12,000
54500	Training and Travel	8,421	9,401	8,000	8,000
55000	Dues and Subscriptions	76,516	78,772	90,570	80,000
55500	Maintenance of Equipment	1,574	305	5,000	5,000
55700	Mtce of Buildings & Improvemnt	66,545	60,247	32,800	32,800
55800	Maintenance Computer Equipment	10,858	10,017	10,000	10,000
56597	Property Repairs	36,398	42,972	32,000	52,000
	Contractual Services	367,801	329,959	341,470	346,500
Commodities					
61000	Office Supplies	20,088	21,135	25,000	25,000
61500	Minor Office Mach & Equipmt	1,741	93,869	1,000	9,000
61700	Minor Computer Equip/Supplies	12,998	100,309	10,000	10,000
61800	Minor Furniture	429	79,821	836,325	2,000
64100	Special Events Supplies	19,027	23,718	18,000	18,000
65000	Cleaning & Household Supplies	1,639	2,505	4,000	5,000
66000	Materials Maintain Blds/Improv	1,229	-	1,500	1,500
67000	Books	61,420	75,429	80,000	80,000
67001	Periodicals	13,263	15,495	18,000	18,000
67002	Books - Young Adults	2,388	3,101	3,500	3,500
67003	Books - Childrens	19,596	22,713	30,000	28,000
68000	Food	2,884	2,141	2,165	2,165
69500	Other Comm Not Classified	-	1,964	1,000	1,000
69502	AV Materials	27,267	34,240	30,000	30,000
69503	Electronic Databases	2,696	3,402	5,000	5,000
69504	Digital Materials	61	137	-	35
	Commodities	186,724	479,978	1,065,490	238,200
Capital Outlay					
75000	Buildings	7,104,838	8,950,890	677,250	-
	Capital Outlay	7,104,838	8,950,890	677,250	-
Other Charges					
83100	Contribution to Others	1,631	1,675	1,500	1,500

Detail by Source

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
84500	Property Tax	1,450	484	-	-
85000	Other Funds Transfer To	-	-	95,000	-
85900	Transfer to Library Funds	-	258,320	-	-
86000	Contingencies	-	-	105,000	20,000
87500	Interest on Other Debt	96,475	87,673	30,190	6,365
88200	Other Principal Payments	2,000,500	2,000,000	53,290	54,365
88300	Lease Payments	9,640	10,837	8,000	10,000
	Other Charges	2,109,696	2,358,990	292,980	92,230
	Component Unit	10,894,714	13,269,558	3,668,020	2,143,850

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
900	Public Library				
	Taxes				
900-0000-30010-00	Property Tax	1,635,936	1,697,562	1,894,995	1,945,430
900-0000-30020-00	Replacement Tax	-	-	-	40,000
	Taxes	1,635,936	1,697,562	1,894,995	1,985,430
	Licenses and Permits				
900-0000-31900-00	Misc Licenses & Permits	1,511	2,158	-	500
	Licenses and Permits	1,511	2,158	-	500
	Fines and Costs				
900-0000-32010-00	Fines and Costs	-	71	-	1,000
	Fines and Costs	-	71	-	1,000
	Use of Money & Property				
900-0000-33010-00	Interest on Investments	16,690	39,937	10,000	10,000
900-0000-33100-00	Rental of Property	345	-	500	2,000
900-0000-33900-00	Misc Revenue	6,418	7,961	8,000	6,000
	Use of Money & Property	23,453	47,898	18,500	18,000
	Intergovernmental Revenue				
900-0000-35100-00	Fed Operate Assist Grants	16,137	10,000	-	-
900-0000-35300-00	State Operate Assist Grant	60,815	44,327	44,000	51,500
900-0000-35315-00	Federal Reimbursements	3,200	8,671	-	-
	Intergovernmental Revenue	80,152	62,997	44,000	51,500
	Charges for Current Services				
900-0000-36900-00	Misc Chgs - Current Services	2,519	3,546	-	1,000
	Charges for Current Services	2,519	3,546	-	1,000
	Other Revenue				
900-0000-37050-00	Sale of Property	244	899	500	500
900-0000-37051-00	Sale of book	815	261	-	-
900-0000-37100-00	Private Contribs/Donations	18,959	9,620	15,000	10,000
900-0000-37900-00	Misc Other Revenue	514	692	-	500
	Other Revenue	20,532	11,472	15,500	11,000
	Transfer From Other Funds				
900-0000-38900-00	Transfer from Library Funds	-	51,552	-	-
	Transfer From Other Funds	-	51,552	-	-
	Reimbursement from Others				
900-0000-39100-00	Reimbursements	10,668	2,630	2,000	3,000
900-0000-39105-00	Library Foundation Reimbursmnt	3,948	11,630	20,700	30,000
	Reimbursement from Others	14,616	14,259	22,700	33,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Revenue	1,778,718	1,891,514	1,995,695	2,101,430
	Personnel Services				
900-0000-41000-00	Regular Employees	781,044	818,582	906,730	1,005,865
900-0000-41005-00	Workers Comp Wages	-	36	-	-
900-0000-42000-00	Temporary Employees	50,746	51,875	66,520	109,850
900-0000-43000-00	Overtime Pay	211	33	200	350
900-0000-47400-00	Unemployment Insurance	2,259	2,803	3,435	3,940
900-0000-47600-00	Workers Compensation Premium	15,420	16,950	17,205	19,725
900-0000-47700-00	Health Insurance Premium	132,968	133,261	150,000	164,240
900-0000-47755-00	OPEB Contributions	195	220	200	250
900-0000-48000-00	Pension Contributions	79,162	59,836	72,085	77,350
900-0000-48200-00	Social Security Contributions	63,650	66,145	74,455	85,350
	Personnel Services	1,125,655	1,149,742	1,290,830	1,466,920
	Contractual Services				
900-0000-51000-00	Professional Services	14,232	22,370	35,000	35,000
900-0000-51500-00	Printing & Advertising	4,228	5,874	5,000	5,000
900-0000-52000-00	Electricity	56,299	64,316	37,000	75,000
900-0000-52300-00	Heat	23,477	18,654	25,000	25,000
900-0000-52500-00	Water & Sewer	1,597	2,390	2,100	2,200
900-0000-53000-00	Postage	4,352	4,706	4,000	4,500
900-0000-54000-00	Telecommunications	4,507	6,404	12,000	12,000
900-0000-54500-00	Training and Travel	8,421	9,401	8,000	8,000
900-0000-55000-00	Dues & Subscriptions	76,516	78,772	90,570	80,000
900-0000-55500-00	Maintenance of Equipment	1,574	305	5,000	5,000
900-0000-55700-00	Maint of Building & Improvemnt	66,195	60,097	32,800	32,800
900-0000-55800-00	Maint of Computer Equipment	10,858	3,527	10,000	10,000
900-0000-56597-00	Prop Prem-Risk Mgt Contrib	36,398	31,410	32,000	52,000
	Contractual Services	308,653	308,226	298,470	346,500
	Commodities				
900-0000-61000-00	Office Supplies	20,088	21,135	25,000	25,000
900-0000-61500-00	Minor Office Machinery & Equip	1,741	2,735	1,000	9,000
900-0000-61700-00	Minor Computer Equip & Supp	12,998	22,890	10,000	10,000
900-0000-61800-00	Minor Furniture	429	4,626	2,000	2,000
900-0000-64100-00	Special Events Supplies	19,027	23,718	18,000	18,000
900-0000-65000-00	Cleaning & Household Supplies	1,639	2,505	4,000	5,000
900-0000-66000-00	Materials to Mntn Bldgs/Improv	1,229	-	1,500	1,500
900-0000-67000-00	Books - Adults	61,420	75,429	80,000	80,000
900-0000-67001-00	Periodicals	13,263	15,495	18,000	18,000
900-0000-67002-00	Books - Young Adults	2,388	3,101	3,500	3,500
900-0000-67003-00	Books - Childrens	19,596	22,713	30,000	28,000
900-0000-68000-00	Food	2,884	2,141	2,165	2,165
900-0000-69500-00	Other Commodities Not Classifd	-	1,964	1,000	1,000
900-0000-69502-00	AV Materials	27,267	34,240	30,000	30,000
900-0000-69503-00	Electronic Databases	2,696	3,402	5,000	5,000

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
900-0000-69504-00	Digital Materials	61	137	-	35
	Commodities	186,724	236,228	231,165	238,200
	Other Charges				
900-0000-83100-00	Contributions to Others	1,631	1,675	1,500	1,500
900-0000-85000-00	Transfers to Other Funds	-	-	95,000	-
900-0000-85900-00	Transfer to Library Funds	-	206,769	-	-
900-0000-86000-00	Contingencies	-	-	10,000	20,000
900-0000-87500-00	Interest on Other Debt	9,784	8,755	7,440	6,365
900-0000-88200-00	Other Principal Payments	-	-	53,290	54,365
900-0000-88300-00	Lease Payments	9,640	10,837	8,000	10,000
	Other Charges	21,055	228,036	175,230	92,230
	Expense	1,642,088	1,922,231	1,995,695	2,143,850
900	Public Library	136,631	(30,718)	-	(42,420)

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
905	Library Working Cash				
	Use of Money & Property				
905-0000-33010-00	Interest on Investments	1,604	3,745	2,330	-
	Use of Money & Property	1,604	3,745	2,330	-
	Transfer From Other Funds				
905-0000-38900-00	Transfer from Library Funds	-	37,769	-	-
	Transfer From Other Funds	-	37,769	-	-
	Revenue	1,604	41,513	2,330	-
	Other Charges				
905-0000-85900-00	Transfer to Library Funds	-	40,954	-	-
	Other Charges	-	40,954	-	-
	Expense	-	40,954	-	-
905	Library Working Cash	1,604	560	2,330	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
915	Library Long Term Capital				
	Taxes				
915-0000-30020-00	Replacement Tax	40,000	40,000	40,000	-
	Taxes	40,000	40,000	40,000	-
	Fines and Costs				
915-0000-32010-00	Fines and Costs	1,384	1,096	-	-
	Fines and Costs	1,384	1,096	-	-
	Use of Money & Property				
915-0000-33010-00	Interest on Investments	28,195	76,740	-	-
	Use of Money & Property	28,195	76,740	-	-
	Intergovernmental Revenue				
915-0000-35310-00	State Capital Grants	4,611,977	4,611,977	1,537,325	-
	Intergovernmental Revenue	4,611,977	4,611,977	1,537,325	-
	Other Revenue				
915-0000-37055-00	Proceeds From Loan	2,000,000	4,001,000	-	-
915-0000-37100-00	Private Contribs/Donations	775,000	-	-	-
915-0000-37900-00	Misc Other Revenue	6,013	3,459	-	-
	Other Revenue	2,781,013	4,004,459	-	-
	Transfer From Other Funds				
915-0000-38900-00	Transfer from Library Funds	-	-	95,000	-
	Transfer From Other Funds	-	-	95,000	-
	Reimbursement from Others				
915-0000-39105-00	Library Foundation Reimbursmnt	2,561,374	749,000	-	-
	Reimbursement from Others	2,561,374	749,000	-	-
	Revenue	10,023,943	9,483,273	1,672,325	-
	Contractual Services				
915-0000-51000-00	Professional Services	58,797	3,532	43,000	-
915-0000-55700-00	Maint of Building & Improvemnt	350	150	-	-
915-0000-55800-00	Maint of Computer Equipment	-	6,490	-	-
915-0000-56597-00	Prop Prem-Risk Mgt Contrib	-	11,562	-	-
	Contractual Services	59,147	21,734	43,000	-
	Commodities				
915-0000-61500-00	Minor Office Machinery & Equip	-	91,134	-	-
915-0000-61700-00	Minor Computer Equip & Supp	-	77,420	-	-
915-0000-61800-00	Minor Furniture	-	75,196	834,325	-
	Commodities	-	243,750	834,325	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
	Capital Outlay				
915-0000-75000-00	Buildings	7,104,838	8,950,890	677,250	-
	Capital Outlay	7,104,838	8,950,890	677,250	-
	Other Charges				
915-0000-84500-00	Property Tax	1,450	484	-	-
915-0000-85900-00	Transfer to Library Funds	-	10,598	-	-
915-0000-86000-00	Contingencies	-	-	95,000	-
915-0000-87500-00	Interest on Other Debt	86,691	78,918	22,750	-
915-0000-88200-00	Other Principal Payments	2,000,500	2,000,000	-	-
	Other Charges	2,088,641	2,090,000	117,750	-
	Expense	9,252,626	11,306,373	1,672,325	-
915	Library Long Term Capital	771,317	(1,823,101)	-	-

Detail by Account

Acct #	Description	2022 Actual	2023 Actual	2024 Budget	2025 Adopted
918	Capital Improvement/Developmnt				
	Use of Money & Property				
918-0000-33010-00	Interest on Investments	267	5,321	-	-
	Use of Money & Property	267	5,321	-	-
	Transfer From Other Funds				
918-0000-38900-00	Transfer from Library Funds	-	169,000	-	-
	Transfer From Other Funds	-	169,000	-	-
	Revenue	267	174,321	-	-
918	Capital Improvement/Developmnt	267	174,321	-	-

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