



VILLAGE OF NORTH AURORA  
KANE COUNTY, ILLINOIS

Ordinance No. 25-05-01

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**AN ORDINANCE ADOPTING THE BUDGET OF THE  
VILLAGE OF NORTH AURORA FOR THE FISCAL YEAR  
BEGINNING JUNE 1, 2025 AND ENDING MAY 31, 2026**

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Adopted by the  
Board of Trustees and President  
of the Village of North Aurora  
this 5 day of May, 2025

Published in Pamphlet Form  
by authority of the Board of Trustees of the  
Village of North Aurora, Kane County, Illinois,  
this 5 day of May, 2025  
by [Signature].

Signed

[Signature]

THE VILLAGE OF NORTH AURORA

Ordinance No. 25-05-05-01

**An Ordinance Adopting the Budget of the  
Village of North Aurora for the Fiscal Year  
Beginning June 1, 2025 and Ending May 31, 2026**

**WHEREAS**, the Village of North Aurora has adopted the Illinois Budget Act; and

**WHEREAS**, a Draft Budget for the Village fiscal year beginning June 1, 2025, and ending May 31, 2026, has been made conveniently available for inspection by the public at least ten (10) days prior to the passage of this Ordinance; and

**WHEREAS**, notice was duly published of a hearing on such budget by publication on April 11, 2025; and

**WHEREAS**, a public hearing was conducted by the corporate authorities of the Village of North Aurora on April 21, 2025 at which comments by the public were invited; and

**WHEREAS**, changes have been made to the Draft Budget since it was made available; and

**WHEREAS**, the Village complied with PA 97-0609 regarding the posting and making available for view employee compensation packages during the budget process.

**NOW, THEREFORE, BE IT ORDAINED** by the President and the Board of Trustees of the Village of North Aurora, Kane County, Illinois, as follows:

1. The North Aurora Budget for fiscal year beginning June 1, 2025 and ending May 31, 2026 as well as the Salary Schedule and Authorized Staffing, is hereby approved and adopted.
2. A true and correct copy of such budget is marked Exhibit "A" and is attached to and incorporated in this Ordinance.
3. This Ordinance is in full force and effect from and after its passage and approval.

Presented to the Board of Trustees of the Village of North Aurora, Kane County, Illinois this 5 day of May, 2025, A.D.

Passed by the Board of Trustees of the Village of North Aurora, Kane County, Illinois this 5 day of May, 2025 A.D.

Jason Christiansen yes

Laura Curtis yes

Mark Guethle yes

Michael Lowery yes

Todd Niedzwiedz yes

Carolyn Bird Salazar yes

THE VILLAGE OF NORTH AURORA

Approved and signed by me as President of the Board of Trustees of the Village of North Aurora,  
Kane County, Illinois this 5 day of May, 2025 A.D.



Village President Mark Gaffino

ATTEST:



Village Clerk

Summary of All Funds

Fund	Projected Fund Balance As of 5/31/25	FY 25-26 Budgeted Revenues	FY 25-26 Budgeted Expenditures	Revenues Over/(Under) Expenditures	Projected Fund Balance As of 5/31/26
General	\$ 9,828,173	\$ 16,084,225	\$ 16,052,560	\$ 31,665	\$ 9,859,838
Motor Fuel Tax	2,961,570	912,000	1,998,500	(1,086,500)	1,875,070
Route 31 TIF	482,755	793,500	1,276,255	(482,755)	-
United TIF	1,399,250	3,350,655	2,631,600	719,055	2,118,305
Insurance	313,845	380,800	455,075	(74,275)	239,570
Tourism	100,721	169,250	170,800	(1,550)	99,171
Special Service Areas*	207,730	120,980	521,530	(400,550)	(192,820)
Sanitary Sewer	1,822,312	160,000	452,805	(292,805)	1,529,507
Capital Projects	12,205,880	4,243,500	9,712,125	(5,468,625)	6,737,255
Public Works Facility Capital Projects	5,606,500	4,650,000	10,256,500	(5,606,500)	-
Public Works Facility Debt Service	-	1,236,325	1,235,325	1,000	1,000
Waterworks	6,138,859	6,225,335	8,921,870	(2,696,535)	3,442,324
Vehicle and Equipment Fund	1,773,574	670,395	857,760	(187,365)	1,586,209
Police Pension Trust	31,112,805	3,230,525	2,103,425	1,127,100	32,239,905
<b>TOTAL ALL FUNDS:</b>	<b>\$ 73,953,974</b>	<b>\$ 42,227,490</b>	<b>\$ 56,646,130</b>	<b>\$ (14,418,640)</b>	<b>\$ 59,535,334</b>
<u>Less</u>					
Police Pension Trust	\$ (31,112,805)	\$ (3,230,525)	\$ (2,103,425)	\$ (1,127,100)	\$ (32,239,905)
<b>REVISED TOTAL:</b>	<b>\$ 42,841,169</b>	<b>\$ 38,996,965</b>	<b>\$ 54,542,705</b>	<b>\$ (15,545,740)</b>	<b>\$ 27,295,429</b>

\* Deficit fund balance will be funded by an advance from the General Fund. Repayment will occur with subsequent tax levies.

The following funds are projected to have fund balance changes greater than 10%:

**Motor Fuel Tax** - \$1,086,500 (36.7%) **decrease** projected due to the use of funds on the 2025 Road Program.

**Route 31 TIF** - 482,755 (100.0%) **decrease** projected due to an equity transfer to the United TIF for the closing of the TIF.

**United TIF** - \$719,055 (62.6%) **increase** projected due to an equity transfer from the Route 31 TIF and an increase in incremental property tax revenue.

**Insurance** - \$74,275 (23.7%) **decrease** projected due to the use of fund balance to cover insurance policy increases.

**Special Service Areas** - \$400,550 (192.8%) **decrease** projected due to a shoreline stabilization project.

**Sanitary Sewer** - \$292,805 (16.1%) **decrease** projected due to sanitary sewer improvements and televising.

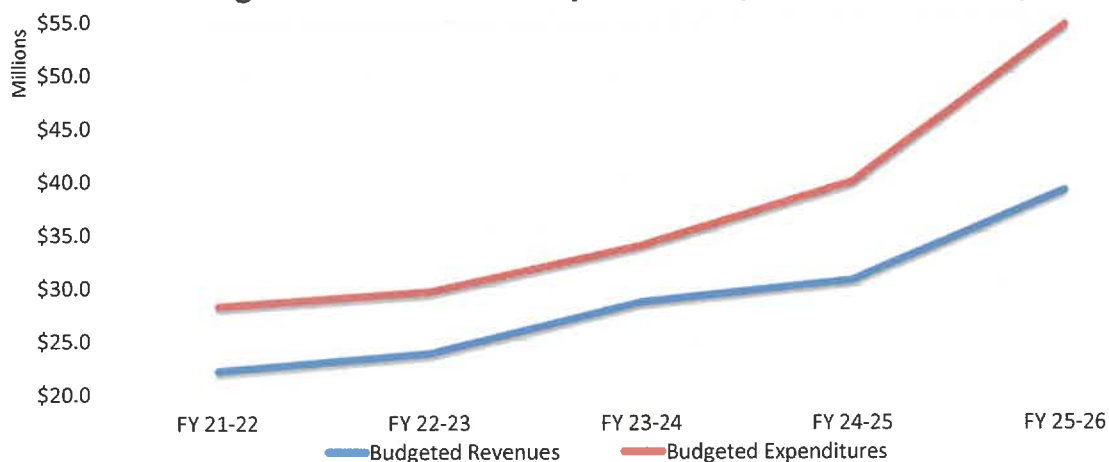
**Capital Projects** - \$5,468,625 (44.8%) **decrease** projected due to capital improvements and a PW Facility capital transfer.

**Public Works Facility Capital Projects** - \$5,606,500 (100.0%) **decrease** projected due to the completion of construction.

**Waterworks** - \$2,696,535 (43.8%) **decrease** projected due to the construction of a new water tower.

**Vehicle and Equipment** - \$187,365 (10.6%) **decrease** due to the purchase of new vehicles and equipment.

### Budgeted Revenues and Expenditures (less Police Pension)



Village of North Aurora  
FY 2025-26 Budget



Salary Schedule and Authorized Staffing

Non-Union Positions											Authorized	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	FT	PT
Custodian Community Service Officer 2080 Hourly	47,112	49,005	50,939	52,978	55,099	57,304	59,592	61,984	64,459	67,038	1	1
	22.65	23.56	24.49	25.47	26.49	27.55	28.65	29.80	30.99	32.23	0	1
Customer Service Specialist 2080 Hourly	51,834	53,872	56,035	58,302	60,611	63,024	65,562	68,182	70,907	73,736	1	0
	24.92	25.90	26.94	28.03	29.14	30.30	31.52	32.78	34.09	35.45		
Fiscal/AP Specialist Building Permit Technician Police Records Specialist Fiscal/Utility Billing Specialist 2080 Hourly	55,952	58,178	60,528	62,941	65,478	68,078	70,803	73,632	76,586	79,664	1	0
											1	0
											3	0
Accounting Assistant Executive Assistant Administrative Operations Assistant Information Technology/GIS Analyst 2080 Hourly	62,566	65,062	67,683	70,387	73,174	76,128	79,165	82,326	85,634	89,045	0	1
											0	0
											1	0
Code Enforcement Officer Planner 2080 Hourly	67,891	70,616	73,445	76,378	79,435	82,618	85,904	89,336	92,914	96,637	1	1
	32.64	33.95	35.31	36.72	38.19	39.72	41.30	42.95	44.67	46.46	1	0
Civil Engineer Police Management Analyst Community Relations Coordinator 2080 Hourly	76,315	79,373	82,555	85,842	89,274	92,851	96,554	100,443	104,437	108,618	1	0
											1	0
											1	0
Chief Building Inspector 2080 Hourly	85,322	88,733	92,290	95,971	99,819	103,792	107,952	112,278	116,771	121,430	1	0
	41.02	42.66	44.37	46.14	47.99	49.90	51.90	53.98	56.14	58.38		

MAP Union contract expires 5/31/25. Increase is not unknown.  
Does not include additional pay rates for licenses or stipends.

Village of North Aurora  
FY 2025-26 Budget



Salary Schedule and Authorized Staffing

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Authorized FTE	PT
Finance and HR Manager 2080 Hourly	93,267 44.84	96,990 46.63	100,859 48.49	104,894 50.43	109,096 52.45	113,464 54.55	117,998 56.73	122,720 59.00	127,629 61.36	132,725 63.81	1	0
Streets Superintendent Water Superintendent Information Technology Manager Business Services Manager 2080 Hourly	100,443	104,437	108,618	112,965	117,499	122,200	127,088	132,163	137,446	142,938	1	0
											1	0
											1	0
											1	0
											1	0
Deputy Chief Assistant Public Works Director/Village Engineer 2080 Hourly	113,173	117,728	122,408	127,317	132,413	137,717	143,229	148,949	154,918	161,117	2	0
	54.41	56.60	58.85	61.21	63.66	66.21	68.86	71.61	74.48	77.46	1	0
Community Development Director Finance Director Public Works Director 2080 Hourly	119,891	124,696	129,667	134,846	140,234	145,850	151,674	157,768	164,070	170,622	1	0
	57.64	59.95	62.34	64.83	67.42	70.12	72.92	75.85	78.88	82.03	1	0
											1	0
Police Chief 2080 Hourly	129,958 62.48	135,138 64.97	140,566 67.58	146,182 70.28	152,027 73.09	158,101 76.01	164,424 79.05	170,997 82.21	177,840 85.50	184,954 88.92	1	0
Village Administrator	No Established Salary Range										1	0
Union Positions												
Local 150 Union												
Streets Laborer	58,053	60,694	63,627	66,810	70,138	73,528	76,898	80,662	N/A	N/A	6	0
Water Laborer 2080 Hourly	27.91	29.18	30.59	32.12	33.72	35.35	36.97	38.78			5	0
Public Works Crew Leader 2080 Hourly	67,642 32.52	70,699 33.99	73,694 35.43	76,918 36.98	80,288 38.60	84,094 40.43	87,922 42.27	92,082 44.27	N/A	N/A	2	0

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Salary Schedule and Authorized Staffing

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Authorized</u>	
											<u>FT</u>	<u>PT</u>
Mechanic 2080 Hourly	72,738 34.97	75,712 36.40	78,749 37.86	81,952 39.40	85,363 41.04	89,378 42.97	93,454 44.93	97,802 47.02	N/A	N/A	1	0
Public Works Foreman Lead Water Operator 2080 Hourly	77,626 37.32	80,683 38.79	83,782 40.28	87,027 41.84	90,459 43.49	94,640 45.50	98,966 47.58	103,501 49.76	N/A	N/A	0	0
FOP Union Police Sergeant 2184 Hourly	- -	- -	111,122 50.88	115,512 52.89	119,923 54.91	124,619 57.06	129,773 59.42	135,080 61.85	140,650 64.40	N/A	5	0
MAP Union Police Officer 2184 Hourly	77,161 35.33	80,699 36.95	84,564 38.72	88,758 40.64	93,191 42.67	97,625 44.70	102,058 46.73	107,125 49.05	N/A	N/A	25	0
Total:											75	4
Seasonal Employees	61.53 21.10 15.00-23.00	N/A 22.09 N/A	N/A 23.13 N/A	N/A 24.28 N/A	N/A 25.51 N/A	N/A 26.72 N/A	N/A 27.92 N/A	N/A 29.35 N/A	N/A	N/A	N/A	Varies Varies Varies

MAP Union contract expires 5/31/25. Increase is not unknown.  
Does not include additional pay rates for licenses or stipends.

Village of North Aurora  
FY 2025-26 Budget



General Fund

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Fund Balance				\$ 9,368,068	\$ 9,368,068	\$ 9,828,173
<b><u>Revenues</u></b>						
<b><u>Taxes</u></b>						
01.305.3010 Property Tax	\$ 2,310,962	\$ 2,389,148	\$ 2,401,101	\$ 2,491,700	\$ 2,501,570	\$ 2,608,000
01.305.3011 Property Tax - Road & Bridge	171,741	171,102	177,576	173,000	180,090	182,000
01.305.3020 Sales Tax/Municipal Cannabis Tax	7,193,540	7,350,962	7,154,912	6,356,000	7,353,500	6,922,500
01.305.3021 Local Grocery Sales Tax	-	-	-	-	-	250,000
01.305.3024 Use Tax	702,801	753,038	686,602	694,000	539,000	394,500
01.305.3026 Auto Rental Tax	4,352	13,340	18,448	18,000	10,000	10,000
01.305.3030 State Income Tax Share	2,847,016	2,810,212	3,039,004	2,883,000	3,120,000	3,175,000
01.305.3033 State Cannabis Excise Tax Share	28,720	28,348	29,012	27,600	27,700	27,500
01.305.3037 Telecommunications Tax	131,523	135,665	127,411	120,000	119,800	118,500
01.305.3040 Replacement Tax	115,580	130,638	86,048	93,250	65,000	63,500
01.305.3042 Video Gaming Dist Fund Tax	137,750	156,856	187,850	168,000	197,300	197,000
01.305.3045 OTB Handle Tax	7,257	39,881	34,337	24,000	45,000	45,000
01.305.3046 Amusement Tax	44,251	53,615	49,279	47,000	70,000	90,000
<b>Total Taxes</b>	<b>\$ 13,695,493</b>	<b>\$ 14,032,805</b>	<b>\$ 13,991,580</b>	<b>\$ 13,095,550</b>	<b>\$ 14,228,960</b>	<b>\$ 14,083,500</b>
<b><u>Licenses and Permits</u></b>						
01.310.3110 Business Licenses	\$ 33,583	\$ 23,613	\$ 25,468	\$ 25,000	\$ 25,200	\$ 25,500
01.310.3118 Liquor Licenses	67,600	100,800	100,925	100,000	100,500	101,000
01.310.3119 Antenna/Tower Licenses	5,000	-	2,000	2,000	2,000	2,000
01.310.3125 Business Registration	16,100	16,350	15,950	17,000	16,950	16,000
01.310.3130 Building Permits	764,807	693,684	898,825	350,000	950,000	450,000
01.310.3133 Plumbing Permits	31,775	72,710	31,050	25,000	22,000	20,000
01.310.3134 Contractor Licenses	32,400	-	-	-	-	-
01.310.3136 Temp Occupancy Fee	30,500	41,000	43,000	20,000	18,500	20,000
01.310.3137 Storm Drain Fees	20,825	54,950	13,825	15,000	7,500	10,000
01.310.3140 Zoning, Annexation, Sp. Use Fees	1,780	600	1,500	600	3,500	500
01.310.3145 Solicitor's Permits	975	1,075	725	1,000	500	500
01.310.3150 Overweight Truck Permits	21,650	18,875	32,150	20,000	10,000	10,000
01.310.3170 Towing Licenses	-	875	125	375	375	375
<b>Total Licenses and Permits</b>	<b>\$ 1,026,995</b>	<b>\$ 1,024,532</b>	<b>\$ 1,165,543</b>	<b>\$ 575,975</b>	<b>\$ 1,157,025</b>	<b>\$ 655,875</b>
<b><u>Franchise Fees</u></b>						
01.315.3210 Cable Franchise Fees	\$ 260,177	\$ 255,621	\$ 222,764	\$ 227,800	\$ 203,500	\$ 187,500
<b>Total Franchise Fees</b>	<b>\$ 260,177</b>	<b>\$ 255,621</b>	<b>\$ 222,764</b>	<b>\$ 227,800</b>	<b>\$ 203,500</b>	<b>\$ 187,500</b>
<b><u>Charges For Services</u></b>						
01.320.3310 Accident Reports	\$ 1,241	\$ 1,935	\$ 1,675	\$ 1,500	\$ 1,600	\$ 1,600
01.320.3320 Police Services Fees	-	-	1,105	-	4,000	-
01.320.3326 Fingerprinting	1,795	2,125	1,790	1,750	1,600	1,500
01.320.3327 Printed Materials	-	45	-	25	5	-
01.320.3334 Adm Fee Escrow	29,225	43,636	62,994	40,000	53,300	50,000
<b>Total Charges for Services</b>	<b>\$ 32,261</b>	<b>\$ 47,741</b>	<b>\$ 67,564</b>	<b>\$ 43,275</b>	<b>\$ 60,505</b>	<b>\$ 53,100</b>
<b><u>Rent</u></b>						
01.325.3220 Water Dept Rent	\$ 35,000	\$ 35,000	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250
<b>Total Rent</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 17,250</b>	<b>\$ 17,250</b>	<b>\$ 17,250</b>	<b>\$ 17,250</b>



Village of North Aurora  
FY 2025-26 Budget



General Fund

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
<b><u>Fines and Forfeits</u></b>							
01.335.3410	Ordinance Violations	\$ 18,679	\$ 28,837	\$ 36,655	\$ 25,000	\$ 60,000	\$ 57,000
01.335.3415	Police Towing Admin Fees	35,500	46,500	47,500	37,500	48,000	45,000
01.335.3420	Circuit Court Fines	101,421	109,944	122,121	110,000	150,000	160,000
01.335.3425	Circuit Court DUI Fines	61,243	81,300	58,711	65,000	56,000	60,000
01.335.3426	Drug Fund	294	125	125	250	125	125
01.335.3427	Drug Forfeitures and Fines	-	-	2,752	-	-	-
01.335.3430	Alarm System Fines and Fees	-	1,600	4,500	1,500	14,700	5,000
	<b>Total Fines and Forfeits</b>	<b>\$ 217,137</b>	<b>\$ 268,306</b>	<b>\$ 272,364</b>	<b>\$ 239,250</b>	<b>\$ 328,825</b>	<b>\$ 327,125</b>
<b><u>Investment Income</u></b>							
01.370.3750	Interest on Investments	\$ 54,751	\$ 318,323	\$ 513,887	\$ 330,000	\$ 375,000	\$ 350,000
01.370.3752	Unrealized Market Value Adj	(134,957)	(56,826)	64,646	-	14,890	-
01.370.3753	Gain/(Loss) on Investments	-	-	4,150	-	950	-
	<b>Total Investment Income</b>	<b>\$ (80,206)</b>	<b>\$ 261,497</b>	<b>\$ 582,683</b>	<b>\$ 330,000</b>	<b>\$ 390,840</b>	<b>\$ 350,000</b>
<b><u>Miscellaneous</u></b>							
01.385.3810	School Reimbursement	\$ 11,517	\$ 14,839	\$ 16,021	\$ 15,250	\$ 51,760	\$ 53,300
01.385.3828	IMET Asset Recovery	10,658	-	-	-	-	-
01.385.3830	Police Commision Testing Fee	2,560	-	-	-	-	-
01.385.3850	Grants - Operating	-	4,350	13,541	2,500	30,000	10,000
01.385.3864	Insurance Claim Reimbursement	97,333	18,427	29,286	35,000	-	30,000
01.385.3872	Special Event Revenue	-	-	1,425	1,250	3,750	4,000
01.385.3875	Sale of Equipment/Assets	567	1,792	1,880	1,000	4,500	1,000
01.385.3890	Miscellaneous	19,906	24,629	23,324	10,000	5,000	5,000
01.385.3891	IPBC Terminal Reserve	60,191	(15,821)	11,727	-	-	-
01.385.3897	Police Training Reimbursement	-	-	25,716	-	500	-
	<b>Total Miscellaneous</b>	<b>\$ 202,732</b>	<b>\$ 48,216</b>	<b>\$ 122,920</b>	<b>\$ 65,000</b>	<b>\$ 95,510</b>	<b>\$ 103,300</b>
<b><u>Transfers/Reimbursements In</u></b>							
01.395.3922	Adm Fee SSA Funds	\$ 5,230	\$ 5,230	\$ 8,290	\$ 9,975	\$ 9,975	\$ 10,805
01.395.3931	Administrative Fee - Water	150,000	185,000	215,500	228,000	228,000	240,000
01.395.3939	Adm Fee Sewer Fund	45,000	45,000	52,300	51,015	51,015	55,770
	<b>Total Transfers/Reimbursements In</b>	<b>\$ 200,230</b>	<b>\$ 235,230</b>	<b>\$ 276,090</b>	<b>\$ 288,990</b>	<b>\$ 288,990</b>	<b>\$ 306,575</b>
<b>Total Revenues</b>		<b>\$ 15,589,819</b>	<b>\$ 16,208,948</b>	<b>\$ 16,718,758</b>	<b>\$ 14,883,090</b>	<b>\$ 16,771,405</b>	<b>\$ 16,084,225</b>

Village of North Aurora  
FY 2025-26 Budget



General Fund

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>Legislative and Boards</b>							
01.410.4010	Stipend - Village President	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800
01.410.4011	Stipend - Trustees	43,200	43,200	43,200	43,200	43,200	43,200
01.410.4012	Stipend - Village Clerk	7,200	7,200	7,200	7,200	7,200	7,200
01.410.4014	Stipend - Liquor Commission	1,200	1,200	1,200	1,200	1,200	1,200
01.410.4015	Per Diem - Police Pension Board	1,300	1,050	600	1,250	1,200	1,250
01.410.4016	Per Diem - Plan Commission	2,550	1,500	2,100	3,500	2,350	3,500
01.410.4110	FICA - Social Security and Med	4,774	4,774	4,774	4,775	4,775	4,775
01.410.4260	Legal	3,540	5,320	6,456	4,000	3,500	5,000
01.410.4370	Conferences and Travel	-	-	-	1,150	-	1,150
01.410.4390	Dues and Meetings	10,439	10,421	15,549	15,255	14,300	16,675
01.410.4411	Office Expenses	166	143	248	500	170	250
01.410.4799	Misc Expenditures	2,727	2,243	6,759	12,500	6,000	11,000
01.410.4870	Equipment	454	-	-	500	-	500
	<b>Total Legislative and Boards</b>	<b>\$ 88,350</b>	<b>\$ 87,851</b>	<b>\$ 98,886</b>	<b>\$ 105,830</b>	<b>\$ 94,695</b>	<b>\$ 106,500</b>

Village of North Aurora  
FY 2025-26 Budget



General Fund

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
<b><u>Administration/Information Technology</u></b>						
01.430.4020 Salaries - Regular	\$ 622,261	\$ 693,738	\$ 878,158	\$ 615,560	\$ 625,400	\$ 713,125
01.430.4030 Salaries - Part-time	71,571	103,203	74,913	-	-	-
01.430.4050 Overtime	226	218	1,011	1,000	3,150	2,000
01.430.4110 FICA - Social Security and Med.	50,176	55,650	68,015	47,165	48,085	54,710
01.430.4120 IMRF	81,619	73,946	85,820	61,765	60,500	71,300
01.430.4130 Health Insurance	79,739	64,688	92,964	78,870	79,650	104,535
01.430.4132 PSEBA Health Insurance	9,210	29,931	23,004	-	-	-
01.430.4135 Life Insurance	222	176	148	105	105	130
01.430.4136 Dental Insurance	3,006	2,164	2,763	2,350	2,485	2,665
01.430.4260 Legal Services	35,448	46,967	57,108	47,500	57,000	59,000
01.430.4265 Audit Services	25,630	22,390	24,960	-	-	-
01.430.4267 Finance Services	24,325	39,175	27,822	-	-	-
01.430.4280 Professional/Consulting Fees	-	-	25,491	30,000	20,000	50,000
01.430.4370 Conferences and Travel	2,245	1,567	5,108	14,450	7,250	9,450
01.430.4380 Seminars and Training	4,662	7,266	7,255	10,000	6,500	10,000
01.430.4390 Dues and Meetings	4,356	7,443	2,153	8,970	7,750	9,355
01.430.4411 Office Expenses	3,078	3,578	4,485	3,000	3,200	3,400
01.430.4420 Information Technology Supplies	3,096	7,538	6,178	7,500	6,700	7,500
01.430.4505 Postage	1,525	853	1,384	1,750	1,650	1,750
01.430.4506 Publishing/Advertising	3,080	1,609	1,339	250	-	-
01.430.4507 Printing	9,121	11,348	17,944	24,125	18,500	29,375
01.430.4510 Equipment/IT Repair and Maint.	70,578	100,185	134,022	29,500	12,000	27,000
01.430.4512 Website Maintenance	3,341	2,820	2,820	4,850	5,500	5,550
01.430.4513 Software Maintenance	-	-	-	142,500	121,000	99,650
01.430.4581 Banking Services/Fees	14,128	12,472	12,568	-	-	-
01.430.4652 Phones and Connectivity	12,342	12,693	14,387	13,300	9,900	10,000
01.430.4799 Miscellaneous	11,960	10,802	14,048	7,125	6,100	9,000
01.430.4870 Equipment	3,864	7,712	27,799	1,250	7,700	2,000
01.430.4931 Vehicle Equipment Fund Charges	8,958	8,245	12,560	7,145	7,145	8,145
<b>Total Administration/IT</b>	<b>\$ 1,159,767</b>	<b>\$ 1,328,377</b>	<b>\$ 1,626,227</b>	<b>\$ 1,160,030</b>	<b>\$ 1,117,270</b>	<b>\$ 1,289,640</b>

Village of North Aurora  
FY 2025-26 Budget



General Fund

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
<b>Finance/Human Resources</b>						
01.435.4020 Salaries - Regular	\$ -	\$ -	\$ -	\$ 359,005	\$ 354,500	\$ 381,090
01.435.4030 Salaries - Part-time	-	-	-	44,950	34,000	49,945
01.435.4110 FICA - Social Security and Med.	-	-	-	30,905	29,720	32,975
01.435.4120 IMRF	-	-	-	41,205	39,000	43,705
01.435.4130 Health Insurance	-	-	-	20,840	21,500	22,515
01.435.4132 PSEBA Health Insurance	-	-	-	37,500	37,140	38,950
01.435.4135 Life Insurance	-	-	-	65	65	65
01.435.4136 Dental Insurance	-	-	-	740	825	760
01.435.4260 Legal Services	-	-	-	2,500	-	-
01.435.4265 Audit Services	-	-	-	25,520	25,520	26,080
01.435.4267 Finance Services	-	-	-	30,225	28,750	29,925
01.435.4370 Conferences and Travel	-	-	-	2,900	125	1,900
01.435.4380 Seminars and Training	-	-	-	3,500	1,000	3,500
01.435.4390 Dues and Meetings	-	-	-	1,300	1,165	1,300
01.435.4411 Office Expenses	-	-	-	1,000	200	1,250
01.435.4506 Publishing/Advertising	-	-	-	3,765	2,355	3,550
01.435.4507 Printing	-	-	-	625	985	1,050
01.435.4513 Software Maintenance	-	-	-	40,500	30,195	31,750
01.435.4581 Banking Services/Fees	-	-	-	16,100	19,000	20,000
01.435.4652 Phones and Connectivity	-	-	-	6,000	5,750	7,000
01.435.4799 Miscellaneous	-	-	-	7,830	3,750	7,455
01.435.4870 Equipment	-	-	-	1,250	1,300	1,000
<b>Total Finance/Human Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 678,225</b>	<b>\$ 636,845</b>	<b>\$ 705,765</b>

Village of North Aurora  
FY 2025-26 Budget



General Fund

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
<b>Police Commission</b>						
01.439.4015 Meetings Per Diem	\$ 2,250	\$ 3,000	\$ 2,700	\$ 2,500	\$ 2,250	\$ 2,500
01.439.4260 Legal	-	-	-	500	-	500
01.439.4380 Recruit Testing	12,210	8,175	5,579	14,000	10,000	5,500
01.439.4390 Dues and Meetings	-	-	400	400	400	400
<b>Total Police Commission</b>	<b>\$ 14,460</b>	<b>\$ 11,175</b>	<b>\$ 8,679</b>	<b>\$ 17,400</b>	<b>\$ 12,650</b>	<b>\$ 8,900</b>
<b>Police</b>						
01.440.4020 Salaries - Regular	\$ 3,421,250	\$ 3,500,972	\$ 3,650,250	\$ 3,801,305	\$ 3,842,700	\$ 4,025,240
01.440.4030 Salaries - Part-time	53,557	28,939	52,399	70,505	69,400	73,975
01.440.4050 Salaries - Overtime	142,378	199,738	185,632	147,500	264,000	152,500
01.440.4060 Salaries - Court Time	6,659	9,091	8,128	10,600	14,300	9,500
01.440.4065 Service Pay	140	43	-	-	120	-
01.440.4070 On-Call Pay	20,545	26,238	23,767	22,000	20,500	22,000
01.440.4075 Speciality Pay	3,580	3,940	3,720	4,160	3,000	4,160
01.440.4110 FICA - Social Security and Med	262,532	279,395	291,341	311,980	314,135	330,010
01.440.4120 IMRF	12,422	14,790	26,375	31,150	31,000	33,505
01.440.4130 Health Insurance	392,939	418,060	407,952	426,990	442,900	510,495
01.440.4135 Life Insurance	1,328	1,006	753	770	775	790
01.440.4136 Dental Insurance	10,966	11,087	10,585	11,105	12,415	13,000
01.440.4140 Police Pension	1,430,000	1,443,240	1,652,490	1,852,530	1,852,530	1,955,920
01.440.4160 Uniform Allowance	41,674	44,574	62,074	48,250	38,500	63,700
01.440.4260 Legal Services	36,818	37,243	40,981	55,000	41,500	55,000
01.440.4280 Professional Consulting	5,500	-	4,650	5,000	4,650	5,500
01.440.4370 Conferences and Travel	14,659	20,158	17,700	27,855	15,000	28,010
01.440.4380 Training	25,253	35,632	35,561	28,000	19,000	29,500
01.440.4383 Firearm Training	26,978	43,183	37,907	49,500	42,000	55,150
01.440.4385 Tuition Reimbursement	-	-	-	3,000	1,000	4,500
01.440.4390 Dues and Meetings	10,436	13,280	20,155	25,330	23,500	24,770
01.440.4411 Office Expenses	15,963	11,854	12,930	13,000	11,900	13,000
01.440.4440 Gas and Oil	64,961	80,882	83,899	72,000	88,000	85,000
01.440.4450 Prisoner Supplies	588	688	980	1,000	1,300	2,000
01.440.4460 Canine Supplies	-	-	4,339	9,700	3,500	9,700
01.440.4493 Drug Fund Other Expenses	2,913	-	-	2,000	-	2,000
01.440.4496 DUI Prevention (DUI Fines)	-	18,983	-	10,000	5,000	10,000
01.440.4498 Community Service	18,902	42,258	42,413	44,500	47,000	56,000
01.440.4505 Postage	1,882	1,841	4,642	8,000	6,000	7,000
01.440.4510 Equipment/IT Repair and Maint	77,208	52,515	71,132	22,650	21,500	28,220
01.440.4511 Vehicle Repair and Maint	43,207	58,972	60,734	59,510	58,300	67,100
01.440.4513 Software Maintenance	-	-	-	78,365	74,065	220,565
01.440.4514 Drones	-	-	-	-	-	1,500
01.440.4523 Animal Control	1,000	1,152	1,139	1,000	2,500	1,500
01.440.4555 Investigations	12,208	15,472	13,844	16,190	15,300	16,460
01.440.4557 Evidence Processing	2,643	4,055	3,925	4,000	5,500	8,000
01.440.4558 Emergency Management	12,014	18,376	18,322	21,800	20,500	20,900
01.440.4559 Honor Guard	-	-	-	-	-	2,500
01.440.4652 Phones and Connectivity	46,968	53,498	66,233	67,300	65,615	63,810
01.440.4653 Dispatching Services	171,235	130,278	155,206	250,000	240,615	297,470
01.440.4799 Miscellaneous	17,911	26,036	18,660	9,500	7,000	11,000
01.440.4870 Equipment	3,572	19,516	33,702	10,600	9,000	18,100
01.440.4931 Vehicle Equipment Fund Charges	214,259	213,905	238,550	272,375	272,375	256,925
<b>Total Police</b>	<b>\$ 6,627,048</b>	<b>\$ 6,880,890</b>	<b>\$ 7,363,070</b>	<b>\$ 7,906,020</b>	<b>\$ 8,007,895</b>	<b>\$ 8,595,975</b>

Village of North Aurora  
FY 2025-26 Budget



General Fund

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
<b>Community Development</b>						
01.441.4020 Salaries - Regular	\$ 425,379	\$ 466,529	\$ 455,030	\$ 487,715	\$ 483,275	\$ 493,295
01.441.4030 Salaries - Part-time	-	-	-	-	-	16,975
01.441.4050 Salaries - Overtime	3,586	1,309	3,249	6,500	1,055	7,000
01.441.4110 FICA - Social Security and Med	31,788	34,511	34,670	37,805	37,050	39,570
01.441.4120 IMRF	48,957	46,375	43,634	50,410	46,700	50,730
01.441.4130 Health Insurance	36,538	45,105	46,845	53,990	52,015	65,400
01.441.4135 Life Insurance	178	147	104	110	105	110
01.441.4136 Dental Insurance	1,308	920	1,137	1,305	1,405	2,305
01.441.4160 Uniform Allowance	348	-	82	500	450	500
01.441.4255 Engineering Services	40,794	68,569	71,614	50,000	32,000	50,000
01.441.4260 Legal Services	16,759	22,111	17,940	20,000	20,650	20,000
01.441.4275 Planning	-	-	235	5,000	-	5,000
01.441.4276 Inspection Services	175,687	223,085	133,950	140,000	142,000	160,000
01.441.4280 Professional Consulting Fees	-	18,378	3,743	10,000	-	5,000
01.441.4370 Conferences and Travel	1,276	3,128	4,830	6,700	4,200	4,500
01.441.4380 Training	1,549	846	8,292	3,500	1,000	3,600
01.441.4390 Dues and Meetings	5,719	9,711	7,232	2,500	1,900	2,595
01.441.4411 Office Expenses	2,767	2,531	2,597	4,000	1,900	4,000
01.441.4440 Gas and Oil	2,362	4,325	4,573	4,500	4,300	4,500
01.441.4505 Postage	1,380	853	1,323	1,800	1,630	1,800
01.441.4506 Publishing	1,413	730	3,927	4,000	1,900	4,000
01.441.4507 Printing	-	129	148	500	350	500
01.441.4510 Equipment/IT Repair and Maint	-	120	-	500	-	500
01.441.4511 Vehicle Repair and Maint	71	238	-	500	-	500
01.441.4513 Software Maintenance	-	-	-	51,500	40,530	33,900
01.441.4531 Grass Cutting	658	135	739	1,500	250	1,500
01.441.4652 Phones and Connectivity	8,923	8,594	12,462	9,975	10,595	10,360
01.441.4799 Miscellaneous	441	294	447	1,500	300	1,500
01.441.4870 Equipment	4,123	-	409	500	-	500
01.441.4931 Vehicle Equipment Fund Charges	10,007	12,585	14,525	7,125	7,125	10,820
<b>Total Community Development</b>	<b>\$ 822,011</b>	<b>\$ 971,258</b>	<b>\$ 873,737</b>	<b>\$ 963,935</b>	<b>\$ 892,685</b>	<b>\$ 1,000,960</b>

Village of North Aurora  
FY 2025-26 Budget



General Fund

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>Public Works</b>							
01.445.4020	Salaries - Regular	\$ 996,231	\$ 1,062,461	\$ 1,073,951	\$ 1,171,505	\$ 1,195,500	\$ 1,281,260
01.445.4030	Salaries - Part-time	14,465	1,806	10,723	17,000	7,095	52,250
01.445.4050	Salaries - Overtime	49,387	56,790	71,222	65,000	75,700	60,000
01.445.4070	On-Call Pay	14,011	18,115	15,173	19,500	22,500	20,865
01.445.4110	FICA - Social Security and Med	78,990	85,372	87,716	97,385	99,510	108,200
01.445.4120	IMRF	121,953	114,929	107,807	128,675	130,080	138,665
01.445.4130	Health Insurance	145,426	151,052	133,625	164,115	173,675	208,695
01.445.4135	Life Insurance	499	387	299	320	315	320
01.445.4136	Dental Insurance	4,903	4,000	4,047	4,610	5,305	5,910
01.445.4160	Uniform Allowance	6,353	4,482	6,718	7,000	7,500	9,500
01.445.4255	Engineering Services	1,564	3,515	2,650	15,500	2,000	8,500
01.445.4260	Legal Services	1,784	4,699	8,654	7,500	5,500	6,000
01.445.4370	Conferences and Travel	2,613	211	567	9,400	1,000	7,600
01.445.4380	Training	590	2,823	8,209	10,000	7,500	12,250
01.445.4390	Dues and Meetings	1,594	1,316	1,587	3,070	1,800	2,225
01.445.4411	Office Expenses	2,691	3,307	2,943	3,470	5,000	4,000
01.445.4421	Custodial Supplies	10,563	10,860	14,846	10,600	20,000	11,600
01.445.4422	Safety Supplies	-	188	4,307	8,500	9,000	10,000
01.445.4423	Tools	-	-	255	5,000	3,000	5,000
01.445.4439	Salt	-	-	-	10,000	-	4,000
01.445.4440	Gas and Oil	43,629	52,977	41,885	55,000	52,000	58,000
01.445.4505	Postage	1,380	917	1,568	800	1,600	1,200
01.445.4506	Publishing	1,276	1,169	511	1,500	-	1,250
01.445.4507	Printing	-	430	129	100	200	120
01.445.4510	Equipment/IT Repair and Maint	25,700	22,173	15,514	15,000	21,000	24,000
01.445.4511	Vehicle Repair and Maint	107,079	154,148	125,194	128,000	110,000	145,000
01.445.4513	Software Maintenance	-	-	-	8,500	19,000	26,850
01.445.4520	Public Buildings Repair and Maint	135,114	123,014	173,178	179,500	185,000	179,300
01.445.4521	Mosquito Control	60,789	63,355	65,971	64,000	68,800	66,000
01.445.4530	Public Grounds/Parks Maint	11,596	35,860	30,496	70,500	90,000	67,000
01.445.4531	Grass Cutting	43,066	32,736	32,836	56,000	33,550	40,250
01.445.4532	Tree Service	64,478	165,678	132,841	164,000	165,000	244,000
01.445.4538	Snow Removal	132,225	75,510	94,575	150,000	75,000	125,000
01.445.4540	Streets and Alleys Repair and Mnt	20,789	43,424	43,878	63,000	35,000	50,500
01.445.4543	Sidewalks Repair and Maint	13,884	1,620	29,361	33,000	26,000	29,000
01.445.4544	Storm Drain Maintenance	23,064	4,710	11,081	32,000	13,000	16,000
01.445.4545	Traffic Signs and Signals	20,328	50,941	44,270	35,000	40,000	40,000
01.445.4570	Sewers Repair and Maint	-	-	480	-	145	-
01.445.4652	Phones and Connectivity	12,167	15,883	15,974	18,000	23,500	25,500
01.445.4660	Street Lighting and Poles	1,369	-	2,200	-	370	-
01.445.4662	Utility	1,238	2,408	1,311	2,750	27,500	2,750
01.445.4799	Miscellaneous	4,275	4,434	28,716	6,000	10,000	8,000
01.445.4870	Equipment	18,564	16,830	19,274	25,000	24,500	31,400
01.445.4931	Vehicle Equipment Fund Charges	130,072	143,315	238,750	232,115	232,115	253,210
	<b>Total Public Works</b>	<b>\$ 2,325,699</b>	<b>\$ 2,537,845</b>	<b>\$ 2,705,292</b>	<b>\$ 3,097,915</b>	<b>\$ 3,025,260</b>	<b>\$ 3,391,170</b>

Village of North Aurora  
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General Fund

		<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>Non-Departmental</b>							
01.490.4758	Fireworks	\$ 20,087	\$ 47,550	\$ 36,348	\$ 38,250	\$ 39,500	\$ 41,150
01.490.4759	Community Events	-	9,976	30,477	45,000	54,000	60,000
01.490.4761	Beautification Committee	22,219	34,784	24,025	21,000	20,000	22,500
01.490.4781	Sales Tax Rebates	309,108	246,111	293,634	395,000	406,000	425,000
01.490.4799	Misc. Expenditures	1,711	9,270	6,520	10,000	4,500	5,000
	<b>Total Non-Departmental</b>	<b>\$ 353,125</b>	<b>\$ 347,691</b>	<b>\$ 391,004</b>	<b>\$ 509,250</b>	<b>\$ 524,000</b>	<b>\$ 553,650</b>
<b>Transfers</b>							
01.495.4960	Transfer to Waterworks	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -
01.495.4970	Transfer to Capital Projects	2,750,000	3,000,000	2,600,000	400,000	400,000	400,000
01.495.4980	Transfer to Police Station Debt	634,759	636,596	627,725	-	-	-
	<b>Total Transfers</b>	<b>\$ 3,384,759</b>	<b>\$ 3,636,596</b>	<b>\$ 3,227,725</b>	<b>\$ 400,000</b>	<b>\$ 2,000,000</b>	<b>\$ 400,000</b>



Village of North Aurora  
FY 2025-26 Budget



**Motor Fuel Tax Fund**

		<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>	<u>2024-2025</u> <u>Projected</u>	<u>2025-2026</u> <u>Budget</u>
Beginning Fund Balance					\$ 2,233,360	\$ 2,233,360	\$ 2,961,570
<b><u>Revenues</u></b>							
<b><u>Taxes</u></b>							
10.305.3025	Motor Fuel Tax Allotments	\$ 452,499	\$ 460,461	\$ 486,041	\$ 446,000	\$ 452,000	\$ 445,000
10.305.3028	MFT Allotments - TRF	294,099	332,367	388,783	363,000	401,000	392,000
10.305.3029	MFT Rebuild Illinois Funds	191,572	191,572	-	-	-	-
	<b>Total Taxes</b>	<b>\$ 938,170</b>	<b>\$ 984,400</b>	<b>\$ 874,824</b>	<b>\$ 809,000</b>	<b>\$ 853,000</b>	<b>\$ 837,000</b>
<b><u>Investment Income</u></b>							
10.370.3750	Interest on Investments	\$ 1,890	\$ 50,975	\$ 102,621	\$ 50,000	\$ 110,000	\$ 75,000
	<b>Total Investment Income</b>	<b>\$ 1,890</b>	<b>\$ 50,975</b>	<b>\$ 102,621</b>	<b>\$ 50,000</b>	<b>\$ 110,000</b>	<b>\$ 75,000</b>
<b><u>Miscellaneous</u></b>							
10.385.3890	Miscellaneous Revenue	\$ 5,435	\$ -	\$ -	\$ -	\$ -	\$ -
10.385.3898	Energy Efficiency Reimb	-	38,193	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 5,435</b>	<b>\$ 38,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 945,495</b>	<b>\$ 1,073,568</b>	<b>\$ 977,445</b>	<b>\$ 859,000</b>	<b>\$ 963,000</b>	<b>\$ 912,000</b>
<b><u>Expenditures</u></b>							
<b><u>Public Works</u></b>							
10.445.4255	Engineering	\$ 687	\$ -	\$ -	\$ -	\$ -	\$ -
10.445.4439	Salt	186,137	237,302	186,957	300,000	50,000	300,000
10.445.4540	Streets and Alleys Repair/Maint	19,870	148,773	-	90,000	77,310	120,000
10.445.4581	Banking Services/Fees	269	525	449	500	480	500
10.445.4660	Street Lighting	79,910	73,346	79,967	80,000	77,000	80,000
10.445.4661	Street Light Repair/Maint/Replace	174,412	41,799	103,621	78,000	30,000	83,000
10.445.4875	Capital Improvements	1,460,095	(281)	-	1,000,000	-	1,415,000
	<b>Total Public Works</b>	<b>\$ 1,921,380</b>	<b>\$ 501,464</b>	<b>\$ 370,994</b>	<b>\$ 1,548,500</b>	<b>\$ 234,790</b>	<b>\$ 1,998,500</b>
	<b>Total Expenditures</b>	<b>\$ 1,921,380</b>	<b>\$ 501,464</b>	<b>\$ 370,994</b>	<b>\$ 1,548,500</b>	<b>\$ 234,790</b>	<b>\$ 1,998,500</b>
Revenues Over/(Under) Expenditures		\$ (975,885)	\$ 572,104	\$ 606,451	\$ (689,500)	\$ 728,210	\$ (1,086,500)
Ending Fund Balance					\$ 1,543,860	\$ 2,961,570	\$ 1,875,070

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Route 31 TIF Fund

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Fund Balance					\$ 776,939	\$ 776,939	\$ 482,755
<b><u>Revenues</u></b>							
<b><u>Taxes</u></b>							
12.305.3010	Property Tax	\$ 570,332	\$ 333,363	\$ 303,133	\$ 310,000	\$ 396,640	\$ 785,500
	<b>Total Taxes</b>	<b>\$ 570,332</b>	<b>\$ 333,363</b>	<b>\$ 303,133</b>	<b>\$ 310,000</b>	<b>\$ 396,640</b>	<b>\$ 785,500</b>
<b><u>Investment Income</u></b>							
12.370.3750	Interest on Investments	\$ 4,664	\$ 57,372	\$ 34,248	\$ 30,000	\$ 10,201	\$ 8,000
	<b>Total Investment Income</b>	<b>\$ 4,664</b>	<b>\$ 57,372</b>	<b>\$ 34,248</b>	<b>\$ 30,000</b>	<b>\$ 10,201</b>	<b>\$ 8,000</b>
<b><u>Miscellaneous</u></b>							
12.385.3855	Grants - Capital	\$ 41,120	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Miscellaneous</b>	<b>\$ 41,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfers</u></b>							
12.395.3980	Tr From N Lincolnway	\$ 82,497	\$ -	\$ -	\$ -	\$ -	\$ -
12.395.3981	Tr From SperryTIF	8,404	-	-	-	-	-
	<b>Total Transfers</b>	<b>\$ 90,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 707,017</b>	<b>\$ 390,735</b>	<b>\$ 337,381</b>	<b>\$ 340,000</b>	<b>\$ 406,841</b>	<b>\$ 793,500</b>
<b><u>Expenditures</u></b>							
<b><u>Administration</u></b>							
12.430.4799	Misc. Expenditures	\$ 13,032	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Administration</b>	<b>\$ 13,032</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Professional Services</u></b>							
12.438.4255	Engineering	\$ 85,686	\$ -	\$ -	\$ -	\$ -	\$ -
12.438.4260	Legal	1,880	-	-	1,000	-	1,000
12.438.4265	Audit Services	2,050	2,100	2,000	2,050	1,025	2,100
12.438.4280	Professional/Consulting Fees	18,579	3,081	-	5,000	-	2,500
	<b>Total Professional Services</b>	<b>\$ 108,195</b>	<b>\$ 5,181</b>	<b>\$ 2,000</b>	<b>\$ 8,050</b>	<b>\$ 1,025</b>	<b>\$ 5,600</b>
<b><u>Capital Improvements</u></b>							
12.480.4784	TIF Reimbursements/Grants	\$ 54,189	\$ 106,167	\$ -	\$ 100,000	\$ -	\$ -
12.480.4875	Capital Improvements	277,858	-	-	-	-	-
	<b>Total Capital Improvements</b>	<b>\$ 332,047</b>	<b>\$ 106,167</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfers</u></b>							
12.430.4953	Transfer to United TIF	\$ -	\$ 1,020,000	\$ 925,000	\$ 700,000	\$ 700,000	\$ 1,270,655
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,020,000</b>	<b>\$ 925,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 1,270,655</b>
	<b>Total Expenditures</b>	<b>\$ 453,274</b>	<b>\$ 1,131,348</b>	<b>\$ 927,000</b>	<b>\$ 808,050</b>	<b>\$ 701,025</b>	<b>\$ 1,276,255</b>
Revenues Over/(Under) Expenditures		\$ 253,743	\$ (740,613)	\$ (589,619)	\$ (468,050)	\$ (294,184)	\$ (482,755)
Ending Fund Balance					\$ 308,889	\$ 482,755	\$ -

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United TIF Fund

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Fund Balance					\$ 1,167,735	\$ 1,167,735	\$ 1,399,250
<b><u>Revenues</u></b>							
<b><u>Taxes</u></b>							
19.305.3010	Property Tax	\$ -	\$ 112,900	\$ 458,302	\$ 1,062,000	\$ 993,070	\$ 1,544,000
	<b>Total Taxes</b>	<b>\$ -</b>	<b>\$ 112,900</b>	<b>\$ 458,302</b>	<b>\$ 1,062,000</b>	<b>\$ 993,070</b>	<b>\$ 1,544,000</b>
<b><u>Investment Income</u></b>							
19.370.3750	Interest on Investments	\$ -	\$ 23	\$ 68,703	\$ 15,000	\$ 59,000	\$ 36,000
	<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ 23</b>	<b>\$ 68,703</b>	<b>\$ 15,000</b>	<b>\$ 59,000</b>	<b>\$ 36,000</b>
<b><u>Miscellaneous</u></b>							
19.385.3855	Grants - Capital	\$ -	\$ -	\$ -	\$ 500,000	\$ 250,000	\$ 500,000
19.385.3890	Miscellaneous	-	6,255	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ -</b>	<b>\$ 6,255</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>
<b><u>Transfers</u></b>							
19.395.3982	Transfer from Rt 31 TIF	\$ -	\$ 1,020,000	\$ 925,000	\$ 700,000	\$ 700,000	\$ 1,270,655
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,020,000</b>	<b>\$ 925,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 1,270,655</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 1,139,178</b>	<b>\$ 1,452,005</b>	<b>\$ 2,277,000</b>	<b>\$ 2,002,070</b>	<b>\$ 3,350,655</b>
<b><u>Expenditures</u></b>							
<b><u>Professional Services</u></b>							
19.438.4255	Engineering	\$ -	\$ 16,715	\$ 54,908	\$ 88,500	\$ 70,000	\$ 80,000
19.438.4260	Legal	-	-	1,472	2,500	1,350	2,500
19.438.4265	Audit Services	-	2,100	-	2,050	1,025	2,100
19.438.4280	Professional Consulting	-	3,700	15,150	-	-	-
19.438.4799	Miscellaneous	-	16,542	9,727	-	-	-
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 39,057</b>	<b>\$ 81,257</b>	<b>\$ 93,050</b>	<b>\$ 72,375</b>	<b>\$ 84,600</b>
<b><u>Capital Improvements</u></b>							
19.480.4784	TIF Reimbursements/Grants	-	81,468	148,020	421,500	405,185	670,000
19.480.4875	Capital Improvements	-	782,895	290,750	1,400,000	1,292,995	1,877,000
	<b>Total Capital Improvements</b>	<b>\$ -</b>	<b>\$ 864,363</b>	<b>\$ 438,770</b>	<b>\$ 1,821,500</b>	<b>\$ 1,698,180</b>	<b>\$ 2,547,000</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 903,420</b>	<b>\$ 520,027</b>	<b>\$ 1,914,550</b>	<b>\$ 1,770,555</b>	<b>\$ 2,631,600</b>
Revenues Over/(Under) Expenditures		\$ -	\$ 235,758	\$ 931,978	\$ 362,450	\$ 231,515	\$ 719,055
Ending Fund Balance					\$ 1,530,185	\$ 1,399,250	\$ 2,118,305

Village of North Aurora  
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**Insurance Fund**

		<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>	<u>2024-2025</u> <u>Projected</u>	<u>2025-2026</u> <u>Budget</u>
Beginning Fund Balance					\$ 361,225	\$ 361,225	\$ 313,845
<b><u>Revenues</u></b>							
<b><u>Taxes</u></b>							
14.305.3010	Property Tax	\$ 260,076	\$ 283,902	\$ 289,683	\$ 295,000	\$ 296,300	\$ 301,300
	<b>Total Taxes</b>	<b>\$ 260,076</b>	<b>\$ 283,902</b>	<b>\$ 289,683</b>	<b>\$ 295,000</b>	<b>\$ 296,300</b>	<b>\$ 301,300</b>
<b><u>Investment Income</u></b>							
14.370.3750	Interest on Investments	\$ 732	\$ 12,983	\$ 23,526	\$ 24,000	\$ 24,500	\$ 20,000
	<b>Total Investment Income</b>	<b>\$ 732</b>	<b>\$ 12,983</b>	<b>\$ 23,526</b>	<b>\$ 24,000</b>	<b>\$ 24,500</b>	<b>\$ 20,000</b>
<b><u>Miscellaneous</u></b>							
14.385.3864	Insurance Claim Reimbursement	\$ 56,424	\$ 92,524	\$ 7,712	\$ 20,000	\$ 2,835	\$ 10,000
	<b>Total Miscellaneous</b>	<b>\$ 56,424</b>	<b>\$ 92,524</b>	<b>\$ 7,712</b>	<b>\$ 20,000</b>	<b>\$ 2,835</b>	<b>\$ 10,000</b>
<b><u>Transfers/Reimbursements In</u></b>							
14.395.3960	Insurance From Waterworks	\$ 35,000	\$ 35,000	\$ 38,500	\$ 40,000	\$ 40,000	\$ 43,000
14.395.3964	Insurance From Sanitary Sewer	5,000	5,000	5,500	6,000	6,000	6,500
	<b>Total Transfers/Reimbursements In</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 44,000</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>	<b>\$ 49,500</b>
	<b>Total Revenues</b>	<b>\$ 357,232</b>	<b>\$ 429,409</b>	<b>\$ 364,921</b>	<b>\$ 385,000</b>	<b>\$ 369,635</b>	<b>\$ 380,800</b>
<b><u>Expenditures</u></b>							
<b><u>Administration</u></b>							
14.430.4150	Unemployment Tax	\$ 7,703	\$ 9,436	\$ 10,242	\$ 9,500	\$ 9,750	\$ 10,000
14.430.4774	Insurance Claims	21,333	27,038	78,677	30,000	10,000	20,000
14.430.4944	Liability Coverage	310,445	332,070	362,796	388,250	397,265	425,075
	<b>Total Expenditures</b>	<b>\$ 339,481</b>	<b>\$ 368,544</b>	<b>\$ 451,715</b>	<b>\$ 427,750</b>	<b>\$ 417,015</b>	<b>\$ 455,075</b>
Revenues Over/(Under) Expenditures		\$ 17,751	\$ 60,865	\$ (86,794)	\$ (42,750)	\$ (47,380)	\$ (74,275)
Ending Fund Balance					\$ 318,475	\$ 313,845	\$ 239,570

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**Tourism Fund**

		<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>	<u>2024-2025</u> <u>Projected</u>	<u>2025-2026</u> <u>Budget</u>
Beginning Fund Balance					\$ 100,631	\$ 100,631	\$ 100,721
<b><u>Revenues</u></b>							
<b><u>Taxes</u></b>							
15.305.3035	Hotel Tax	\$ 109,802	\$ 97,054	\$ 115,766	\$ 111,000	\$ 132,300	\$ 102,000
	<b>Total Taxes</b>	<b>\$ 109,802</b>	<b>\$ 97,054</b>	<b>\$ 115,766</b>	<b>\$ 111,000</b>	<b>\$ 132,300</b>	<b>\$ 102,000</b>
<b><u>Investment Income</u></b>							
15.370.3750	Interest on Investments	\$ 90	\$ 1,573	\$ 2,916	\$ 2,500	\$ 2,700	\$ 2,250
	<b>Total Investments</b>	<b>\$ 90</b>	<b>\$ 1,573</b>	<b>\$ 2,916</b>	<b>\$ 2,500</b>	<b>\$ 2,700</b>	<b>\$ 2,250</b>
<b><u>Miscellaneous</u></b>							
15.385.3870	North Aurora Days Revenue	\$ 31,085	\$ 56,404	\$ 59,442	\$ 42,000	\$ 60,000	\$ 65,000
	<b>Total Miscellaneous</b>	<b>\$ 31,085</b>	<b>\$ 56,404</b>	<b>\$ 59,442</b>	<b>\$ 42,000</b>	<b>\$ 60,000</b>	<b>\$ 65,000</b>
	<b>Total Revenues</b>	<b>\$ 140,977</b>	<b>\$ 155,031</b>	<b>\$ 178,124</b>	<b>\$ 155,500</b>	<b>\$ 195,000</b>	<b>\$ 169,250</b>
<b><u>Expenditures</u></b>							
<b><u>Administration</u></b>							
15.430.4751	North Aurora Days Expenses	\$ 40,256	\$ 55,291	\$ 58,291	\$ 54,000	\$ 63,840	\$ 65,000
15.430.4752	Tourism Council	99,326	81,637	94,044	99,900	119,070	91,800
15.430.4758	Fireworks	-	-	-	12,000	12,000	14,000
	<b>Total Administration</b>	<b>\$ 139,582</b>	<b>\$ 136,928</b>	<b>\$ 152,335</b>	<b>\$ 165,900</b>	<b>\$ 194,910</b>	<b>\$ 170,800</b>
	<b>Total Expenditures</b>	<b>\$ 139,582</b>	<b>\$ 136,928</b>	<b>\$ 152,335</b>	<b>\$ 165,900</b>	<b>\$ 194,910</b>	<b>\$ 170,800</b>
Revenues Over/(Under) Expenditures		\$ 1,395	\$ 18,103	\$ 25,789	\$ (10,400)	\$ 90	\$ (1,550)
Ending Fund Balance					\$ 90,231	\$ 100,721	\$ 99,171

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**Special Service Areas Fund**

		<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>	<u>2024-2025</u> <u>Projected</u>	<u>2025-2026</u> <u>Budget</u>
Total Beginning Fund Balances					\$ 196,745	\$ 196,745	\$ 207,730
<b><u>Revenues</u></b>							
<b><u>Waterford Oaks SSA</u></b>							
17.004.3010	Property Tax	\$ 8,600	\$ 8,569	\$ 18,585	\$ 18,600	\$ 18,600	\$ 22,190
17.004.3750	Interest on Investments	-	-	27	25	-	-
	<b>Total Waterford Oaks</b>	<b>\$ 8,600</b>	<b>\$ 8,569</b>	<b>\$ 18,612</b>	<b>\$ 18,625</b>	<b>\$ 18,600</b>	<b>\$ 22,190</b>
<b><u>Oak Hill</u></b>							
17.007.3010	Property Tax	\$ 10,014	\$ 10,000	\$ 10,000	\$ 25,000	\$ 24,995	\$ 40,500
17.007.3750	Interest on Investments	5	75	133	100	110	100
	<b>Total Oak Hill</b>	<b>\$ 10,019</b>	<b>\$ 10,075</b>	<b>\$ 10,133</b>	<b>\$ 25,100</b>	<b>\$ 25,105</b>	<b>\$ 40,600</b>
<b><u>Timber Oaks</u></b>							
17.008.3010	Property Tax	\$ 7,490	\$ 7,463	\$ 7,495	\$ 7,500	\$ 7,500	\$ 10,225
17.008.3750	Interest on Investments	-	-	11	5	-	-
	<b>Total Timber Oaks</b>	<b>\$ 7,490</b>	<b>\$ 7,463</b>	<b>\$ 7,506</b>	<b>\$ 7,505</b>	<b>\$ 7,500</b>	<b>\$ 10,225</b>
<b><u>Pine Creek Phase III</u></b>							
17.009.3010	Property Tax	\$ 1,984	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,435
17.009.3750	Interest on Investments	-	-	3	5	-	-
	<b>Total Pine Creek Phase III</b>	<b>\$ 1,984</b>	<b>\$ 2,000</b>	<b>\$ 2,003</b>	<b>\$ 2,005</b>	<b>\$ 2,000</b>	<b>\$ 3,435</b>
<b><u>Willow Lakes</u></b>							
17.011.3010	Property Tax	\$ 200	\$ 200	\$ 10,202	\$ 10,200	\$ 10,210	\$ 10,530
17.011.3750	Interest on Investments	215	3,081	5,029	4,000	4,700	4,000
	<b>Total Willow Lakes</b>	<b>\$ 415</b>	<b>\$ 3,281</b>	<b>\$ 15,231</b>	<b>\$ 14,200</b>	<b>\$ 14,910</b>	<b>\$ 14,530</b>
<b><u>North Aurora Town Centre</u></b>							
17.032.3010	Property Tax	\$ 28,025	\$ 30,000	\$ 29,989	\$ 30,000	\$ 29,440	\$ 30,000
17.032.3750	Interest on Investments	-	6	43	25	-	-
	<b>Total North Aurora Town Centre</b>	<b>\$ 28,025</b>	<b>\$ 30,006</b>	<b>\$ 30,032</b>	<b>\$ 30,025</b>	<b>\$ 29,440</b>	<b>\$ 30,000</b>
	<b>Total Revenues</b>	<b>\$ 56,533</b>	<b>\$ 61,394</b>	<b>\$ 83,517</b>	<b>\$ 97,460</b>	<b>\$ 97,555</b>	<b>\$ 120,980</b>
<b><u>Expenditures</u></b>							
<b><u>Waterford Oaks</u></b>							
17.004.4533	Maintenance	\$ 8,098	\$ 9,256	\$ 9,356	\$ 9,585	\$ 9,775	\$ 55,200
17.004.4917	Administrative Expenses	770	770	1,970	1,990	1,990	2,050
	<b>Total Waterford Oaks</b>	<b>\$ 8,868</b>	<b>\$ 10,026</b>	<b>\$ 11,326</b>	<b>\$ 11,575</b>	<b>\$ 11,765</b>	<b>\$ 57,250</b>
<b><u>Oak Hill</u></b>							
17.007.4260	Legal	\$ -	\$ -	\$ -	\$ -	\$ 2,680	\$ -
17.007.4280	Professional/Consulting Fees	-	-	-	10,000	20,000	-
17.007.4533	Maintenance	-	-	7,820	14,960	8,285	407,350
17.007.4917	Administrative Expenses	1,000	1,000	1,060	2,675	2,675	3,745
	<b>Total Oak Hill</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 8,880</b>	<b>\$ 27,635</b>	<b>\$ 33,640</b>	<b>\$ 411,095</b>

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**Special Service Areas Fund**

		<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
<b>Timber Oaks</b>							
17.008.4533	Maintenance	\$ 7,458	\$ 8,520	\$ 8,620	\$ 8,820	\$ 9,020	\$ 9,425
17.008.4917	Administrative Expenses	710	710	795	800	800	945
	<b>Total Timber Oaks</b>	<b>\$ 8,168</b>	<b>\$ 9,230</b>	<b>\$ 9,415</b>	<b>\$ 9,620</b>	<b>\$ 9,820</b>	<b>\$ 10,370</b>
<b>Pine Creek Phase III</b>							
17.009.4533	Maintenance	\$ 2,342	\$ 2,648	\$ 2,748	\$ 2,745	\$ 3,085	\$ 3,220
17.009.4917	Administrative Expenses	220	220	210	215	215	315
	<b>Total Pine Creek Phase III</b>	<b>\$ 2,562</b>	<b>\$ 2,868</b>	<b>\$ 2,958</b>	<b>\$ 2,960</b>	<b>\$ 3,300</b>	<b>\$ 3,535</b>
<b>Willow Lakes</b>							
17.011.4533	Maintenance	\$ 177	\$ 2,682	\$ 1,650	\$ 25,245	\$ 3,750	\$ 10,530
17.011.4917	Administrative Expenses	30	30	1,080	1,090	1,090	975
	<b>Total Willow Lakes</b>	<b>\$ 207</b>	<b>\$ 2,712</b>	<b>\$ 2,730</b>	<b>\$ 26,335</b>	<b>\$ 4,840</b>	<b>\$ 11,505</b>
<b>North Aurora Town Centre</b>							
17.032.4533	Maintenance	\$ 22,355	\$ 15,500	\$ 25,312	\$ 25,000	\$ 20,000	\$ 25,000
17.032.4917	Administrative Expenses	2,500	2,500	3,175	3,205	3,205	2,775
	<b>Total North Aurora Town</b>	<b>\$ 24,855</b>	<b>\$ 18,000</b>	<b>\$ 28,487</b>	<b>\$ 28,205</b>	<b>\$ 23,205</b>	<b>\$ 27,775</b>
	<b>Total Expenditures</b>	<b>\$ 45,660</b>	<b>\$ 43,836</b>	<b>\$ 63,796</b>	<b>\$ 106,330</b>	<b>\$ 86,570</b>	<b>\$ 521,530</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>\$ 10,873</b>	<b>\$ 17,558</b>	<b>\$ 19,721</b>	<b>\$ (8,870)</b>	<b>\$ 10,985</b>	<b>\$ (400,550)</b>
<b>Ending Fund Balances</b>					<b>187,875</b>	<b>207,730</b>	<b>(192,820)</b>

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**Sanitary Sewer Fund**

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Fund Balance				\$ 1,803,382	\$ 1,803,382	\$ 1,822,312
<b><u>Revenues</u></b>						
<b><u>Licenses and Permits</u></b>						
18.310.3135 Sanitary Sewer Permit/Connection	\$ 100,666	\$ 236,766	\$ 69,915	\$ 50,000	\$ 22,000	\$ 25,000
<b>Total Licenses and Permits</b>	<b>\$ 100,666</b>	<b>\$ 236,766</b>	<b>\$ 69,915</b>	<b>\$ 50,000</b>	<b>\$ 22,000</b>	<b>\$ 25,000</b>
<b><u>Charges for Services</u></b>						
18.320.3350 Sewer Collection	\$ 85,149	\$ 77,899	\$ 76,797	\$ 82,000	\$ 78,500	\$ 80,000
<b>Total Charges for Services</b>	<b>\$ 85,149</b>	<b>\$ 77,899</b>	<b>\$ 76,797</b>	<b>\$ 82,000</b>	<b>\$ 78,500</b>	<b>\$ 80,000</b>
<b><u>Investment Income</u></b>						
18.370.3750 Interest on Investments	\$ 2,874	\$ 47,016	\$ 77,217	\$ 40,000	\$ 67,000	\$ 55,000
18.370.3752 Unrealized Gain/(Loss) Inv	(1,166)	(10,455)	3,807	-	1,535	-
18.370.3753 Gain/(Loss) on Investments	-	-	3,488	-	-	-
<b>Total Investments</b>	<b>\$ 1,708</b>	<b>\$ 36,561</b>	<b>\$ 84,512</b>	<b>\$ 40,000</b>	<b>\$ 68,535</b>	<b>\$ 55,000</b>
<b><u>Miscellaneous</u></b>						
18.385.3890 Miscellaneous	\$ -	\$ -	\$ (7)	\$ -	\$ -	\$ -
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 187,523</b>	<b>\$ 351,226</b>	<b>\$ 231,217</b>	<b>\$ 172,000</b>	<b>\$ 169,035</b>	<b>\$ 160,000</b>
<b><u>Expenditures</u></b>						
<b><u>Public Works</u></b>						
18.445.4255 Engineering	\$ 1,027	\$ 392	\$ -	\$ 20,000	\$ 5,000	\$ -
18.445.4510 Equipment Repair and Maint	-	6,053	4,980	21,000	20,000	5,000
18.445.4511 Vehicle Repair and Maint	-	49,690	-	40,000	10,000	50,000
18.445.4570 Sewers Repair and Maint	3,041	149,741	13,831	226,000	20,000	291,000
18.445.4788 Administrative Fee	45,000	45,000	67,600	67,400	67,400	73,215
18.445.4799 Miscellaneous	1,000	-	2,289	-	-	-
18.445.4931 Vehicle Equipment Charges	16,875	16,875	20,250	21,705	21,705	27,090
18.445.4944 Liability Insurance	5,000	5,000	5,500	6,000	6,000	6,500
<b>Total Public Works</b>	<b>\$ 71,943</b>	<b>\$ 272,751</b>	<b>\$ 114,450</b>	<b>\$ 402,105</b>	<b>\$ 150,105</b>	<b>\$ 452,805</b>
<b>Total Expenditures</b>	<b>\$ 71,943</b>	<b>\$ 272,751</b>	<b>\$ 114,450</b>	<b>\$ 402,105</b>	<b>\$ 150,105</b>	<b>\$ 452,805</b>
Revenues Over/(Under) Expenditures	\$ 115,580	\$ 78,475	\$ 116,767	\$ (230,105)	\$ 18,930	\$ (292,805)
Ending Fund Balance				\$ 1,573,277	\$ 1,822,312	\$ 1,529,507



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**Capital Projects Fund**

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>	<u>2024-2025</u> <u>Projected</u>	<u>2025-2026</u> <u>Budget</u>
<b>Beginning Fund Balance</b>				<b>\$ 14,517,898</b>	<b>\$ 14,517,898</b>	<b>\$ 12,205,880</b>
<b><u>Revenues</u></b>						
<b><u>Taxes</u></b>						
21.305.3022 Sales Tax - Non Home Rule	\$ 1,455,467	\$ 1,556,903	\$ 1,506,321	\$ 2,691,000	\$ 2,866,000	\$ 2,890,000
21.305.3036 Utility Tax - Electricity	399,040	374,826	367,538	370,500	372,500	368,500
21.305.3037 Utility Tax - Gas	240,854	276,001	191,759	220,000	194,700	195,000
<b>Total Taxes</b>	<b>\$ 2,095,361</b>	<b>\$ 2,207,730</b>	<b>\$ 2,065,618</b>	<b>\$ 3,281,500</b>	<b>\$ 3,433,200</b>	<b>\$ 3,453,500</b>
<b><u>Investment Income</u></b>						
21.370.3750 Interest on Investments	\$ 16,412	\$ 417,363	\$ 687,323	\$ 400,000	\$ 505,000	\$ 350,000
21.370.3752 Unrealized Market Value Adj	(40,894)	(14,015)	28,462	-	-	-
<b>Total Investment Income</b>	<b>\$ (24,482)</b>	<b>\$ 403,348</b>	<b>\$ 715,785</b>	<b>\$ 400,000</b>	<b>\$ 505,000</b>	<b>\$ 350,000</b>
<b><u>Miscellaneous</u></b>						
21.385.3855 Grants - Capital	\$ -	\$ 67,298	\$ 225,000	\$ -	\$ -	\$ -
21.385.3885 Developer Contributions	8,650	2,650	17,886	5,000	-	5,000
21.385.3887 Traffic Impact Fee	45,096	649,567	86,680	25,000	27,500	25,000
21.385.3888 Capital Impact Fee	6,985	17,190	22,881	5,000	15,000	10,000
<b>Total Miscellaneous</b>	<b>\$ 60,731</b>	<b>\$ 736,705</b>	<b>\$ 352,447</b>	<b>\$ 35,000</b>	<b>\$ 42,500</b>	<b>\$ 40,000</b>
<b><u>Transfers</u></b>						
21.395.3955 Transfer From General Fund	\$ 2,750,000	\$ 3,000,000	\$ 2,600,000	\$ 400,000	\$ 400,000	\$ 400,000
<b>Total Transfers</b>	<b>\$ 2,750,000</b>	<b>\$ 3,000,000</b>	<b>\$ 2,600,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
<b>Total Revenues</b>	<b>\$ 4,881,610</b>	<b>\$ 6,347,783</b>	<b>\$ 5,733,850</b>	<b>\$ 4,116,500</b>	<b>\$ 4,380,700</b>	<b>\$ 4,243,500</b>
<b><u>Expenditures</u></b>						
<b><u>Annual Road Program</u></b>						
21.450.4255 Engineering	\$ 339,196	\$ 261,825	\$ 128,520	\$ 280,500	\$ 176,500	\$ 476,800
21.450.4875 Capital Improvements	1,324,388	2,973,541	1,150,165	3,206,000	2,586,000	1,215,000
<b>Total Annual Road Program</b>	<b>\$ 1,663,584</b>	<b>\$ 3,235,366</b>	<b>\$ 1,278,685</b>	<b>\$ 3,486,500</b>	<b>\$ 2,762,500</b>	<b>\$ 1,691,800</b>
<b><u>Village Facility Projects</u></b>						
21.452.4255 Engineering	\$ 5,400	\$ 24,793	\$ 111,997	\$ -	\$ 85,000	\$ 11,000
21.452.4501 Contractual Services	49,746	116,954	358,196	1,365,000	1,000,000	728,000
21.452.4870 Equipment	-	-	-	425,000	7,680	536,000
21.452.4875 Capital Improvements	-	-	-	-	-	140,000
<b>Total Facility Improvements</b>	<b>\$ 55,146</b>	<b>\$ 141,747</b>	<b>\$ 470,193</b>	<b>\$ 1,790,000</b>	<b>\$ 1,092,680</b>	<b>\$ 1,415,000</b>

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**Capital Projects Fund**

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b><u>Non-Departmental</u></b>						
21.456.4255 Engineering	\$ 61,293	\$ 44,017	\$ 41,991	\$ 100,000	\$ 35,000	\$ 95,000
21.456.4501 Contractual Services	-	178,139	-	-	-	-
21.456.4875 Capital Improvements	2,205	2,520	2,588,076	225,000	114,875	775,000
<b>Total Non-Departmental</b>	<b>\$ 63,498</b>	<b>\$ 224,676</b>	<b>\$ 2,630,067</b>	<b>\$ 325,000</b>	<b>\$ 149,875</b>	<b>\$ 870,000</b>
<b><u>Transfers</u></b>						
21.495.4980 Transfer to Police Station Debt	\$ -	\$ -	\$ -	\$ 2,686,085	\$ 2,687,663	\$ -
21.495.4984 Transfer to PW Facility Capital	-	-	-	-	-	4,500,000
21.495.4985 Transfer to PW Facility Debt	-	-	-	-	-	1,235,325
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,686,085</b>	<b>\$ 2,687,663</b>	<b>\$ 5,735,325</b>
<b>Total Expenditures</b>	<b>\$ 1,782,228</b>	<b>\$ 3,601,789</b>	<b>\$ 4,378,945</b>	<b>\$ 8,287,585</b>	<b>\$ 6,692,718</b>	<b>\$ 9,712,125</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 3,099,382</b>	<b>\$ 2,745,994</b>	<b>\$ 1,354,905</b>	<b>\$ (4,171,085)</b>	<b>\$ (2,312,018)</b>	<b>\$ (5,468,625)</b>
<b>Ending Fund Balance</b>				<b>\$ 10,346,813</b>	<b>\$ 12,205,880</b>	<b>\$ 6,737,255</b>

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Public Works Facility Capital Projects Fund

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Fund Balance				\$ -	\$ -	\$ 5,606,500
<b><u>Revenues</u></b>						
<b><u>Investment Income</u></b>						
24.370.3750 Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ 260,000	\$ 150,000
24.370.3752 Unrealized Market Value Adj	-	-	-	-	-	-
<b>Total Investment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,000</b>	<b>\$ 150,000</b>
<b><u>Miscellaneous</u></b>						
24.385.3880 Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 13,665,000	\$ -
24.385.3884 Premium on Bonds	-	-	-	-	588,815	-
<b>Total Miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,253,815</b>	<b>\$ -</b>
<b><u>Transfers</u></b>						
24.395.3970 Transfer From Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,513,815</b>	<b>\$ 4,650,000</b>
<b><u>Expenditures</u></b>						
<b><u>Village Facility Projects</u></b>						
24.452.4255 Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24.452.4263 Bond Issuance Costs	-	-	-	-	249,565	-
24.452.4870 Equipment	-	-	-	-	636,415	256,500
24.452.4875 Capital Improvements	-	-	-	-	8,021,335	9,950,000
<b>Total Facility Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,907,315</b>	<b>\$ 10,256,500</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,907,315</b>	<b>\$ 10,256,500</b>
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 5,606,500	\$ (5,606,500)
Ending Fund Balance				\$ -	\$ 5,606,500	\$ -

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Public Works Facility Debt Service

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Fund Balance					\$ -	\$ -	\$ -
<b><u>Revenues</u></b>							
<b><u>Investment Income</u></b>							
34.370.3750	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
	<b>Total Investments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b><u>Transfers</u></b>							
34.395.3970	Transfer from Capital Projects Fu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,325
	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,235,325</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,236,325</b>
<b><u>Expenditures</u></b>							
<b><u>Administration</u></b>							
34.430.4705	Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585,000
34.430.4706	Debt Service - Interest	-	-	-	-	-	649,850
34.430.4709	Fiscal Agent Fees	-	-	-	-	-	475
	<b>Total Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,235,325</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,235,325</b>
Revenues Over/(Under) Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Ending Fund Balance					\$ -	\$ -	\$ 1,000

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Waterworks Fund

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Unrestricted Net Position					\$ 9,686,644	\$ 9,686,644	\$ 6,138,859
<b><u>Revenues</u></b>							
<b><u>Licenses and Permits</u></b>							
60.310.3160	Building Permits - Water Usage	\$ 8,174	\$ 21,105	\$ 5,561	\$ 5,000	\$ 3,000	\$ 3,500
	<b>Total Licenses and Permits</b>	<b>\$ 8,174</b>	<b>\$ 21,105</b>	<b>\$ 5,561</b>	<b>\$ 5,000</b>	<b>\$ 3,000</b>	<b>\$ 3,500</b>
<b><u>Charges for Services</u></b>							
60.320.3340	Water Collections	\$ 2,722,592	\$ 2,527,843	\$ 2,833,142	\$ 3,054,500	\$ 2,981,500	\$ 3,708,000
60.320.3341	Meter Sales	95,722	106,770	82,425	70,000	45,000	55,000
60.320.3342	Water Permits/Connections Fees	390,296	706,742	285,550	175,000	125,000	1,750,000
	<b>Total Charges for Services</b>	<b>\$ 3,208,610</b>	<b>\$ 3,341,355</b>	<b>\$ 3,201,117</b>	<b>\$ 3,299,500</b>	<b>\$ 3,151,500</b>	<b>\$ 5,513,000</b>
<b><u>Rent</u></b>							
60.325.3225	Tower Rent	\$ 221,360	\$ 225,997	\$ 191,654	\$ 143,600	\$ 142,500	\$ 147,950
	<b>Total Rent</b>	<b>\$ 221,360</b>	<b>\$ 225,997</b>	<b>\$ 191,654</b>	<b>\$ 143,600</b>	<b>\$ 142,500</b>	<b>\$ 147,950</b>
<b><u>Investment Income</u></b>							
60.370.3750	Interest on Investments	\$ 16,430	\$ 203,596	\$ 369,820	\$ 200,000	\$ 350,000	\$ 300,000
60.370.3752	Market Value Gain/Loss	(11,762)	(13,957)	34,525	-	-	-
60.370.3753	Gain/(Loss) on Investments			1,450	-	-	-
	<b>Total Investments</b>	<b>\$ 4,668</b>	<b>\$ 189,639</b>	<b>\$ 405,795</b>	<b>\$ 200,000</b>	<b>\$ 350,000</b>	<b>\$ 300,000</b>
<b><u>Miscellaneous</u></b>							
60.385.3825	Meter Reads	\$ 18,946	\$ 19,266	\$ 19,599	\$ 19,500	\$ 19,800	\$ 20,000
60.385.3826	Hydrant Meter Rental	-	2,600	2,125	1,500	2,000	2,000
60.385.3827	Reimb Turn On/Off Fees	6,700	9,500	6,825	7,000	6,700	7,000
60.385.3840	Lease Interest	-	2,172	788	-	12,855	13,940
60.385.3855	Grants - Capital	-	1,733,131	1,380,446	226,770	273,540	200,000
60.385.3864	Insurance Claim Reimbursements	500	-	-	-	-	-
60.385.3875	Sale of Equipment/Assets	1,267	-	(52,273)	-	-	-
60.385.3890	Miscellaneous	585	-	2,355	500	450	500
	<b>Total Miscellaneous</b>	<b>\$ 27,998</b>	<b>\$ 1,766,669</b>	<b>\$ 1,359,865</b>	<b>\$ 255,270</b>	<b>\$ 315,345</b>	<b>\$ 243,440</b>
<b><u>Transfers/Reimbursements In</u></b>							
60.395.3939	Admin. Fee Sewer Fund	\$ -	\$ -	\$ 15,300	\$ 16,385	\$ 16,385	\$ 17,445
60.395.3955	Transfer from General Fund	-	-	-	-	1,600,000	-
	<b>Total Transfers/Reimbursements In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,300</b>	<b>\$ 16,385</b>	<b>\$ 1,616,385</b>	<b>\$ 17,445</b>
	<b>Total Revenues</b>	<b>\$ 3,470,810</b>	<b>\$ 5,544,765</b>	<b>\$ 5,179,292</b>	<b>\$ 3,919,755</b>	<b>\$ 5,578,730</b>	<b>\$ 6,225,335</b>
<b><u>Expenditures</u></b>							
<b><u>Water</u></b>							
60.445.4020	Salaries - Regular	\$ 445,017	\$ 448,126	\$ 542,295	\$ 620,075	\$ 614,300	\$ 727,600
60.445.4050	Salaries - Overtime	21,369	39,085	60,021	50,500	67,500	61,500
60.445.4070	On Call Pay	6,267	8,918	10,789	21,000	8,300	16,100
60.445.4110	FICA Social Security & Medicare	35,111	37,243	44,476	51,990	52,800	61,600
60.445.4120	IMRF	53,971	50,459	56,520	69,595	69,000	82,075
60.445.4130	Health Insurance	89,637	96,424	126,957	166,160	157,000	188,935

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Waterworks Fund

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
60.445.4135 Life Insurance	224	169	144	170	185	195
60.445.4136 Dental Insurance	1,241	2,065	2,851	4,115	3,875	4,985
60.445.4160 Uniform Allowance	3,083	2,200	3,884	3,300	4,300	4,200
60.445.4255 Engineering	14,645	118,241	152,781	256,000	216,565	86,000
60.445.4260 Legal	782	970	7,173	1,500	6,500	5,000
60.445.4370 Conferences and Travel	2,818	1,470	-	6,000	2,000	7,700
60.445.4380 Training	602	2,486	4,791	14,500	5,000	13,500
60.445.4390 Dues and Meetings	954	806	1,000	4,040	1,415	5,550
60.445.4411 Office Expenses	1,748	2,047	2,120	3,250	2,500	3,250
60.445.4422 Safety Supplies	-	-	8,404	14,500	7,500	15,000
60.445.4423 Tools	-	-	9,167	16,000	9,000	12,000
60.445.4437 Chlorine and Chemicals	38,631	60,538	29,553	70,000	55,000	70,000
60.445.4438 Salt - Treatment	19,110	19,768	25,416	30,000	27,500	30,000
60.445.4440 Gas and Oil	11,827	16,685	21,305	20,000	22,500	20,000
60.445.4480 New Meters Repair/Replacements	99,935	116,317	181,979	179,500	145,000	251,700
60.445.4505 Postage	20,276	19,794	24,070	26,500	25,600	26,500
60.445.4506 Publishing/Recording	643	172	463	700	370	700
60.445.4507 Printing	19,119	18,841	22,494	24,000	23,500	25,700
60.445.4510 Equipment/IT Maintenance	22,625	26,995	26,026	16,000	8,500	10,500
60.445.4511 Vehicle Repair and Maint	3,946	8,952	10,771	20,000	9,500	20,000
60.445.4513 Software Maintenance	-	-	-	41,250	28,770	33,075
60.445.4560 Water Studies	2,380	13,185	-	95,000	45,000	90,000
60.445.4562 Water Testing	10,065	20,987	27,695	82,000	70,000	93,500
60.445.4563 Fire Hydrant Repair/Maintenance	7,314	5,187	28,941	42,000	55,000	93,500
60.445.4564 SCADA Repair/Maintenance	-	-	-	40,000	20,000	52,000
60.445.4565 Water Well Repair/Maintenance	84,319	31,948	25,009	82,000	47,000	98,000
60.445.4567 Treatment Plant Repair/Maint.	69,380	87,931	136,902	232,700	319,000	412,500
60.445.4568 Watermain Repair/Replacement	98,290	113,054	104,106	259,000	140,000	285,000
60.445.4569 Water Tower Repair/Maint.	7,899	9,200	11,341	40,000	39,900	45,000
60.445.4581 Banking Fees	29,909	32,668	39,532	38,000	40,600	43,000
60.445.4652 Phones and Connectivity	19,896	20,910	19,193	25,300	22,500	25,300
60.445.4662 Utility	395,513	378,853	542,738	450,000	525,000	550,000
60.445.4705 Debt Principal Payment	345,000	360,000	370,000	380,000	380,000	390,000
60.445.4706 Debt Interest Payment	146,425	136,075	127,275	114,175	114,175	102,775
60.445.4709 Fiscal Agent Fee	475	475	475	475	475	475
60.445.4755 Rent Paid	35,000	35,000	17,250	17,250	17,250	17,250
60.445.4788 Administrative Fee	150,000	185,000	215,500	228,000	228,000	240,000
60.445.4799 Misc. Expenditures	859	8,016	29,471	5,000	4,500	5,000
60.445.4870 Equipment	12,819	61,499	55,448	32,700	23,000	41,700
60.445.4875 Capital Improvements	6,575	-	-	600,000	536,500	100,000
60.445.4931 Vehicle Equipment Fund Charges	11,652	16,050	30,300	61,040	61,040	54,205
60.445.4944 Liability Insurance	35,000	35,000	38,500	40,000	40,000	43,000
<b>Total Water Operating</b>	<b>\$ 2,382,351</b>	<b>\$ 2,649,809</b>	<b>\$ 3,195,126</b>	<b>\$ 4,595,285</b>	<b>\$ 4,302,920</b>	<b>\$ 4,565,570</b>

**Watermain Replacement**

60.460.4255 Engineering	\$ -	\$ -	\$ 15,739	\$ 14,000	\$ 14,350	\$ -
60.460.4875 Capital Improvements	-	681,967	1,022,922	930,000	1,032,680	-
<b>Total Watermain Repl</b>	<b>\$ -</b>	<b>\$ 681,967</b>	<b>\$ 1,038,661</b>	<b>\$ 944,000</b>	<b>\$ 1,047,030</b>	<b>\$ -</b>

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**Waterworks Fund**

		<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Budget</u>	<u>2024-2025</u> <u>Projected</u>	<u>2025-2026</u> <u>Budget</u>
<b><u>Well #5</u></b>							
60.463.4255	Engineering	\$ 12,437	\$ 22,898	\$ 8,347	\$ -	\$ -	\$ -
60.463.4875	Capital Improvements	59,939	729,079	137,856	-	-	-
	<b>Total Well #5</b>	<b>\$ 72,376</b>	<b>\$ 751,977</b>	<b>\$ 146,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Well #6</u></b>							
60.464.4875	Capital Improvements	\$ -	\$ -	\$ 255,922	\$ 300,000	\$ 116,245	\$ -
	<b>Total Well #6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 255,922</b>	<b>\$ 300,000</b>	<b>\$ 116,245</b>	<b>\$ -</b>
<b><u>Well #7</u></b>							
60.465.4875	Capital Improvements	\$ 1,373	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Well #7</b>	<b>\$ 1,373</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Water Treatment Plant - West</u></b>							
60.466.4875	Capital Improvements	\$ -	\$ 34,198	\$ 41,046	\$ 195,000	\$ 345,570	\$ 550,000
	<b>Total Treatment Plant West</b>	<b>\$ -</b>	<b>\$ 34,198</b>	<b>\$ 41,046</b>	<b>\$ 195,000</b>	<b>\$ 345,570</b>	<b>\$ 550,000</b>
<b><u>Water Treatment Plant - East</u></b>							
60.467.4875	Capital Improvements	\$ -	\$ -	\$ 4,496	\$ 110,000	\$ 68,000	\$ 325,000
	<b>Total Treatment Plant East</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,496</b>	<b>\$ 110,000</b>	<b>\$ 68,000</b>	<b>\$ 325,000</b>
<b><u>Water Towers</u></b>							
60.472.4255	Engineering	\$ 9,337	\$ -	\$ 35,552	\$ 75,000	\$ 140,000	\$ 300,000
60.472.4875	Capital Improvements	-	-	-	1,100,000	3,106,750	3,181,300
	<b>Total Central Water Tower</b>	<b>\$ 9,337</b>	<b>\$ -</b>	<b>\$ 35,552</b>	<b>\$ 1,175,000</b>	<b>\$ 3,246,750</b>	<b>\$ 3,481,300</b>
	<b>Total Capital Project Exp:</b>	<b>\$ 83,086</b>	<b>\$ 1,468,142</b>	<b>\$ 1,521,880</b>	<b>\$ 2,724,000</b>	<b>\$ 4,823,595</b>	<b>\$ 4,356,300</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,465,437</b>	<b>\$ 4,117,951</b>	<b>\$ 4,717,006</b>	<b>\$ 7,319,285</b>	<b>\$ 9,126,515</b>	<b>\$ 8,921,870</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>\$ 1,005,373</b>	<b>\$ 1,426,814</b>	<b>\$ 462,286</b>	<b>\$ (3,399,530)</b>	<b>\$ (3,547,785)</b>	<b>\$ (2,696,535)</b>
<b>Ending Unrestricted Net Position</b>					<b>\$ 6,287,114</b>	<b>\$ 6,138,859</b>	<b>\$ 3,442,324</b>

**Vehicle and Equipment Fund**

	2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
<b>Beginning Unrestricted Net Position</b>				<b>\$ 2,071,294</b>	<b>\$ 2,071,294</b>	<b>\$ 1,773,574</b>
<b><u>Revenues</u></b>						
<b><u>Investment Income</u></b>						
71.370.3750 Interest on Investments	\$ 10,759	\$ 49,209	\$ 81,318	\$ 50,000	\$ 70,000	\$ 55,000
71.370.3752 Unrealized Gain/(Loss)	(53,047)	(30,497)	21,213	-	-	-
71.370.3753 Gain/(Loss) on Investments	-	-	2,153	-	-	-
<b>Total Investments</b>	<b>\$ (42,288)</b>	<b>\$ 18,712</b>	<b>\$ 104,684</b>	<b>\$ 50,000</b>	<b>\$ 70,000</b>	<b>\$ 55,000</b>
<b><u>Miscellaneous</u></b>						
71.385.3850 Grants - Operating	\$ -	\$ 12,068	\$ -	\$ -	\$ -	\$ -
71.385.3855 Grants - Capital	-	-	52,051	-	-	-
71.385.3875 Sale of Equipment/Assets	31,000	-	6,307	20,000	3,000	5,000
71.385.3886 Contributions/Donations	-	10,000	-	-	-	-
71.385.3987 Proceeds From PW Escrow	4,101	427,337	2,100	-	-	-
<b>Miscellaneous</b>	<b>\$ 35,101</b>	<b>\$ 449,405</b>	<b>\$ 60,458</b>	<b>\$ 20,000</b>	<b>\$ 3,000</b>	<b>\$ 5,000</b>
<b><u>Transfers/Reimbursements In</u></b>						
71.390.3925 Replacement Charges	\$ 391,823	\$ 410,975	\$ 554,935	\$ 601,505	\$ 601,505	\$ 610,395
<b>Total Transfers/Reimbursements In</b>	<b>\$ 391,823</b>	<b>\$ 410,975</b>	<b>\$ 554,935</b>	<b>\$ 601,505</b>	<b>\$ 601,505</b>	<b>\$ 610,395</b>
<b>Total Revenues</b>	<b>\$ 384,636</b>	<b>\$ 879,092</b>	<b>\$ 720,077</b>	<b>\$ 671,505</b>	<b>\$ 674,505</b>	<b>\$ 670,395</b>
<b><u>Expenditures</u></b>						
<b><u>Administration</u></b>						
71.430.4869 Vehicles	\$ 383,237	\$ 447,354	\$ 434,498	\$ 430,000	\$ 449,500	\$ 445,000
71.430.4870 Equipment	113,360	109,001	411,933	546,000	468,500	358,535
71.430.4880 Leases	-	154,836	27,638	54,225	54,225	54,225
<b>Total Administration</b>	<b>\$ 496,597</b>	<b>\$ 711,191</b>	<b>\$ 874,069</b>	<b>\$ 1,030,225</b>	<b>\$ 972,225</b>	<b>\$ 857,760</b>
<b>Total Expenditures</b>	<b>\$ 496,597</b>	<b>\$ 711,191</b>	<b>\$ 874,069</b>	<b>\$ 1,030,225</b>	<b>\$ 972,225</b>	<b>\$ 857,760</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ (111,961)</b>	<b>\$ 167,901</b>	<b>\$ (153,992)</b>	<b>\$ (358,720)</b>	<b>\$ (297,720)</b>	<b>\$ (187,365)</b>
<b>Ending Unrestricted Net Position</b>				<b>\$ 1,712,574</b>	<b>\$ 1,773,574</b>	<b>\$ 1,586,209</b>



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Police Pension Trust Fund

		2021-2022 <u>Actual</u>	2022-2023 <u>Actual</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Budget</u>
Beginning Net Position Restricted for Pensions					\$28,472,375	\$28,472,375	\$31,112,805
<b>Additions</b>							
<b>Investment Income</b>							
80.370.3750	Investment Income	\$ 333,117	\$ 194,891	\$ 167,543	\$ 170,000	\$ 168,000	\$ 169,000
80.370.3751	Dividend Income	522,534	62,958	-	-	-	-
80.370.3753	Gain/(Loss) on Sale	1,732,224	(337)	-	-	-	-
80.370.3754	Unrealized Gain/(Loss)	(4,281,283)	151,334	3,334,726	750,000	2,200,000	750,000
80.370.3761	GNMA Interest Payments	44	31	20	-	10	5
	<b>Total Investment Income</b>	<b>\$ (1,693,364)</b>	<b>\$ 408,877</b>	<b>\$ 3,502,289</b>	<b>\$ 920,000</b>	<b>\$ 2,368,010</b>	<b>\$ 919,005</b>
<b>Contributions</b>							
80.376.3801	Contributions Officers	\$ 312,668	\$ 312,634	\$ 333,250	\$ 327,500	\$ 335,500	\$ 355,600
80.376.3802	Contributions Village	1,430,000	1,443,240	1,652,490	1,852,530	1,852,530	1,955,920
80.376.3804	Portability Transfer/Buyback/Misc	-	824,515	53,469	-	-	-
	<b>Total Contributions</b>	<b>\$ 1,742,668</b>	<b>\$ 2,580,389</b>	<b>\$ 2,039,209</b>	<b>\$ 2,180,030</b>	<b>\$ 2,188,030</b>	<b>\$ 2,311,520</b>
<b>Miscellaneous</b>							
80.385.3890	Miscellaneous	\$ -	\$ 571	\$ -	\$ -	\$ 570	\$ -
	<b>Total Miscellaneous</b>	<b>\$ -</b>	<b>\$ 571</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 570</b>	<b>\$ -</b>
	<b>Total Additions</b>	<b>\$ 49,304</b>	<b>\$ 2,989,837</b>	<b>\$ 5,541,498</b>	<b>\$ 3,100,030</b>	<b>\$ 4,556,610</b>	<b>\$ 3,230,525</b>
<b>Deductions</b>							
<b>Administration</b>							
80.430.4186	Investment Advisor Expenses	\$ 31,002	\$ 7,216	\$ -	\$ -	\$ -	\$ -
80.430.4210	Investment Expense	-	31,399	14,726	18,000	19,000	20,800
80.430.4260	Legal	31,369	19,704	3,450	7,500	3,750	5,000
80.430.4265	Accounting and Audit	900	500	-	1,000	-	500
80.430.4280	Professional/Consulting Fees	20,031	7,770	-	5,000	-	2,500
80.430.4380	Training	2,026	609	927	3,000	1,000	3,000
80.430.4390	Dues and Meetings	795	5,611	795	1,100	1,025	1,150
80.430.4581	Banking Services	1,283	1,577	1,605	1,500	1,650	1,750
80.430.4711	Service Pensions	825,100	1,013,273	1,284,743	1,534,665	1,527,950	1,656,920
80.430.4712	Disability Pensions	15,403	164,812	205,488	205,500	205,490	205,490
80.430.4713	Surviving Spouse Pensions	149,245	156,315	156,314	156,315	156,315	156,315
80.430.4715	Pension Refunds/Transfers/Misc	34,993	-	-	50,000	-	50,000
	<b>Total Deductions</b>	<b>\$ 1,112,147</b>	<b>\$ 1,408,786</b>	<b>\$ 1,668,048</b>	<b>\$ 1,983,580</b>	<b>\$ 1,916,180</b>	<b>\$ 2,103,425</b>
Change in Fiduciary Net Position		\$ (1,062,843)	\$ 1,581,051	\$ 3,873,450	\$ 1,116,450	\$ 2,640,430	\$ 1,127,100
Ending Net Position Restricted for Pension					\$29,588,825	\$31,112,805	\$32,239,905