

**VILLAGE OF CHATHAM, ILLINOIS**

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**ORDINANCE NO. 24- 03**

**AN ORDINANCE TRANSFERRING APPROPRIATION AUTHORITY  
BETWEEN LINE ITEMS FOR THE FISCAL YEAR COMMENCING THE 1<sup>ST</sup>  
DAY OF MAY, A.D., 2023, AND ENDING ON THE 30<sup>TH</sup> DAY OF APRIL, A.D.,  
2024.**

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**ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF CHATHAM, ILLINOIS  
THIS 23<sup>rd</sup> DAY OF JANUARY, 2024**

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Published in pamphlet form by authority of the President and Board of Trustees of the  
Village of Chatham, Sangamon County, Illinois, this 23rd day of January 2024



**Ordinance No. 24- 03**

**AN ORDINANCE TRANSFERRING APPROPRIATION AUTHORITY  
BETWEEN LINE ITEMS FOR THE FISCAL  
YEAR COMMENCING THE 1ST DAY OF MAY, A.D., 2023, AND  
ENDING ON THE 30TH DAY OF APRIL, A.D., 2024.**

WHEREAS, ON June 27, 2023, the President and Board of Trustees of the Village of Chatham adopted Ordinance 23-21, the Annual Appropriation Ordinance, for the fiscal year beginning May 1, 2023 and ending April 30, 2024

WHEREAS, pursuant to Section 8-2-7 of the Municipal Code, at any time after the first half of each fiscal year, the corporate authorities may, by a two-thirds vote of all their members, make transfers within any department or other separate agency of the municipal government, sums of money appropriated from one corporate object or purpose to another corporate purpose;

WHEREAS, the corporate authorities wish to make transfers within the line items contained in that Appropriation Ordinance

*BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF  
CHATHAM SANGAMON COUNTY, ILLINOIS, AS FOLLOWS:*

SECTION 1: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, as may be needed and the same is hereby appropriated for the corporate purposes of the Village of Chatham, Illinois, to defray necessary expenses and liabilities of said Village of Chatham, as hereinafter specified for the fiscal year beginning the 1st day May, A.D., 2023 and ending on the 30th day of April, 2024.

SECTION 2: The amount appropriated for each object and purpose is as follows:

|                                   | <u>CURRENT</u>            | <u>ADDITIONS</u><br><u>OR</u> | <u>AMENDED</u>            |
|-----------------------------------|---------------------------|-------------------------------|---------------------------|
|                                   | <u>APPROPRIATION</u>      | <u>REDUCTIONS</u>             | <u>APPROPRIATION</u>      |
| <b>I. GENERAL FUND</b>            |                           |                               |                           |
| <b>1. Administration</b>          |                           |                               |                           |
| Employee salaries and overtime    | \$349,400                 | -\$13,000                     | \$336,400                 |
| Village Officials                 | 53,000                    | 0                             | 53,000                    |
| Other payroll expenses            | 112,400                   | 0                             | 112,400                   |
| Travel and training               | 3,681                     | 0                             | 3,681                     |
| Legal fees                        | 139,872                   | 0                             | 139,872                   |
| Professional services             | 210,470                   | 0                             | 210,470                   |
| Audit and accounting fees         | 3,937                     | 3,000                         | 6,937                     |
| Building and grounds maintenance  | 25,324                    | 0                             | 25,324                    |
| Vehicle and equipment maintenance | 3,305                     | 0                             | 3,305                     |
| Emergency services                | 8,400                     | 0                             | 8,400                     |
| Office expenses                   | 41,684                    | 0                             | 41,684                    |
| IT                                | 84,220                    | 0                             | 84,220                    |
| Code enforcement                  | 55,186                    | 0                             | 55,186                    |
| General insurance                 | 39,133                    | 10,000                        | 49,133                    |
| Debt Service                      | 13,704                    | 0                             | 13,704                    |
| Refunds                           | 4,371                     | 0                             | 4,371                     |
| Grant expense                     | 788,200                   | 0                             | 788,200                   |
| Transfers                         | <u>1,170,000</u>          | <u>0</u>                      | <u>1,170,000</u>          |
| <b>ADMINISTRATION TOTAL</b>       | <b><u>\$3,106,287</u></b> | <b><u>\$0</u></b>             | <b><u>\$3,106,287</u></b> |



**Ordinance No. 24-**

| I. GENERAL FUND - CONTINUED         | CURRENT<br>APPROPRIATION | ADDITIONS<br>OR<br>REDUCTIONS | AMENDED<br>APPROPRIATION |
|-------------------------------------|--------------------------|-------------------------------|--------------------------|
| 2. Cemetery                         |                          |                               |                          |
| Employee salaries and overtime      | \$24,100                 | \$0                           | \$24,100                 |
| Other payroll expense               | 9,460                    | 0                             | 9,460                    |
| Building and grounds maintenance    | 23,865                   | 0                             | 23,865                   |
| Office expenses                     | <u>4,000</u>             | <u>0</u>                      | <u>4,000</u>             |
|                                     | <u>\$61,425</u>          | <u>\$0</u>                    | <u>\$61,425</u>          |
| 3. Parks & Recreation               |                          |                               |                          |
| Employee salaries and overtime      | \$406,200                | -\$50,000                     | \$356,200                |
| Other payroll expense               | 120,840                  | 0                             | 120,840                  |
| Travel & Training                   | 546                      | 0                             | 546                      |
| Professional services               | 32,782                   | 0                             | 32,782                   |
| Building and grounds maintenance    | 107,052                  | 40,000                        | 147,052                  |
| Recreation program                  | 30,000                   | 0                             | 30,000                   |
| 4th of July                         | 10,000                   | 0                             | 10,000                   |
| Vehicle and equipment maintenance   | 44,765                   | 10,000                        | 54,765                   |
| Office expenses                     | 4,413                    | 0                             | 4,413                    |
| Equipment purchase                  | 55,378                   | 0                             | 55,378                   |
| Uniform and supplies                | <u>6,889</u>             | <u>0</u>                      | <u>6,889</u>             |
| <b>PARKS &amp; RECREATION TOTAL</b> | <u>\$818,865</u>         | <u>\$0</u>                    | <u>\$818,865</u>         |
| 4. Streets Department               |                          |                               |                          |
| Employee salaries and overtime      | \$376,800                | -\$53,500                     | \$323,300                |
| Other payroll expense               | 154,800                  | 0                             | 154,800                  |
| Travel and training                 | 1,061                    | 2,500                         | 3,561                    |
| Building and grounds maintenance    | 124,108                  | 43,000                        | 167,108                  |
| Vehicle and equipment maintenance   | 72,137                   | 50,000                        | 122,137                  |
| Office expenses                     | 2,497                    | 1,000                         | 3,497                    |
| IT                                  | 12,020                   | 0                             | 12,020                   |
| General insurance                   | 30,102                   | 7,000                         | 37,102                   |
| Equipment purchase and leases       | 239,118                  | -50,000                       | 189,118                  |
| Uniforms & supplies                 | 35,059                   | 0                             | 35,059                   |
| Street maintenance                  | 50,000                   | 0                             | 50,000                   |
| Debt Service                        | 71,520                   | 0                             | 71,520                   |
| <b>TOTAL STREET DEPARTMENT</b>      | <u>\$1,169,222</u>       | <u>\$0</u>                    | <u>\$1,169,222</u>       |
| 5. Public Safety                    |                          |                               |                          |
| Employee salaries and overtime      | \$2,234,100              | -\$27,200                     | 2,206,900                |
| Other payroll expense               | 662,600                  | 0                             | 662,600                  |
| Travel and training                 | 53,032                   | 0                             | 53,032                   |
| Police pension contribution         | 656,501                  | 0                             | 656,501                  |
| Professional services               | 5,733                    | 0                             | 5,733                    |
| Building and grounds maintenance    | 16,356                   | 2,200                         | 18,556                   |
| Vehicle and equipment maintenance   | 83,028                   | 10,000                        | 93,028                   |
| Police restricted account expense   | 58,092                   | 5,000                         | 63,092                   |
| Office expenses                     | 73,024                   | 0                             | 73,024                   |
| IT                                  | 76,549                   | 0                             | 76,549                   |
| General insurance                   | 60,205                   | 10,000                        | 70,205                   |
| Equipment purchase                  | 136,319                  | 0                             | 136,319                  |
| Uniforms & supplies                 | 45,186                   | 0                             | 45,186                   |
| Grant expense                       | <u>34,770</u>            | <u>0</u>                      | <u>34,770</u>            |
| <b>PUBLIC SAFETY TOTAL</b>          | <u>\$4,195,495</u>       | <u>\$0</u>                    | <u>\$4,195,495</u>       |
| <b>GENERAL FUND TOTAL</b>           | <u>\$9,351,294</u>       | <u>\$0</u>                    | <u>\$9,351,294</u>       |



**Ordinance No. 24-**

|                                       | CURRENT<br>APPROPRIATION   | ADDITIONS<br>OR<br>REDUCTIONS | AMENDED<br>APPROPRIATION   |
|---------------------------------------|----------------------------|-------------------------------|----------------------------|
| <b>II ELECTRIC FUND</b>               |                            |                               |                            |
| Employee salaries and overtime        | \$1,558,200                | -\$163,000                    | \$1,395,200                |
| Other payroll expense                 | 472,000                    | 100,000                       | 572,000                    |
| Travel & training                     | 12,019                     | 3,000                         | 15,019                     |
| Professional Services                 | 156,000                    | 0                             | 156,000                    |
| Audit & accounting fees               | 14,424                     | 0                             | 14,424                     |
| Building & grounds maintenance        | 217,807                    | 0                             | 217,807                    |
| Vehicle & equipment maintenance       | 77,067                     | 40,000                        | 117,067                    |
| Office expense                        | 131,297                    | 0                             | 131,297                    |
| IT                                    | 115,890                    | 0                             | 115,890                    |
| General insurance                     | 120,410                    | 20,000                        | 140,410                    |
| Equipment purchase                    | 679,385                    | 0                             | 679,385                    |
| Uniforms & supplies                   | 127,306                    | 0                             | 127,306                    |
| Street Maintenance                    | 2,186                      | 0                             | 2,186                      |
| Construction                          | 235,000                    | 0                             | 235,000                    |
| Meters & Transformers                 | 160,000                    | 0                             | 160,000                    |
| Electricity purchases                 | 7,585,000                  | 0                             | 7,585,000                  |
| Utility tax                           | 300,000                    | 0                             | 300,000                    |
| Debt service                          | 338,134                    | 0                             | 338,134                    |
| Refunds & rebates                     | 546                        | 0                             | 546                        |
| General Fund administrative fee       | 422,915                    | 0                             | 422,915                    |
| Bad debt expense                      | <u>57,680</u>              | <u>0</u>                      | <u>57,680</u>              |
| <b>TOTAL FOR ELECTRIC FUND</b>        | <b><u>\$12,783,266</u></b> | <b><u>\$0</u></b>             | <b><u>\$12,783,266</u></b> |
| <b>III WATER AND SEWER FUND</b>       |                            |                               |                            |
| Employee salaries and overtime        | \$819,200                  | -\$24,000                     | \$795,200                  |
| Other payroll expenses                | 268,700                    | 0                             | 268,700                    |
| Travel and training                   | 3,333                      | 0                             | 3,333                      |
| Professional services                 | 65,400                     | 0                             | 65,400                     |
| Audit and accounting fees             | 14,424                     | 0                             | 14,424                     |
| Building and grounds maintenance      | 157,295                    | 0                             | 157,295                    |
| Vehicle and equipment maintenance     | 57,167                     | 10,000                        | 67,167                     |
| Office expenses                       | 106,889                    | 0                             | 106,889                    |
| IT                                    | 122,054                    | 0                             | 122,054                    |
| General insurance                     | 51,175                     | 10,000                        | 61,175                     |
| Equipment purchase                    | 108,984                    | 0                             | 108,984                    |
| Uniforms and supplies                 | 20,365                     | 4,000                         | 24,365                     |
| Street maintenance                    | 14,854                     | 0                             | 14,854                     |
| Construction - water                  | 150,943                    | 0                             | 150,943                    |
| Meters                                | 100,000                    | 0                             | 100,000                    |
| Electricity for pump house            | 51,739                     | 0                             | 51,739                     |
| Water purchases                       | 3,834,000                  | 0                             | 3,834,000                  |
| Sanitary sewer expense                | 1,640,000                  | 0                             | 1,640,000                  |
| Debt service                          | 271,550                    | 0                             | 271,550                    |
| Refunds                               | 2,950                      | 0                             | 2,950                      |
| Grant expenses                        | 170,000                    | 0                             | 170,000                    |
| General Fund administrative fee       | 147,561                    | 0                             | 147,561                    |
| Bad debt expense                      | <u>33,285</u>              | <u>0</u>                      | <u>33,285</u>              |
| <b>TOTAL FOR WATER AND SEWER FUND</b> | <b><u>\$8,211,868</u></b>  | <b><u>\$0</u></b>             | <b><u>\$8,211,868</u></b>  |



**Ordinance No. 24-**

|  | <u>CURRENT</u>            | <u>ADDITIONS</u><br><u>OR</u> | <u>AMENDED</u>            |
|--|---------------------------|-------------------------------|---------------------------|
|  | <u>APPROPRIATION</u>      | <u>REDUCTIONS</u>             | <u>APPROPRIATION</u>      |
| <b>IV. POLICE PENSION FUND</b>   |                           |                               |                           |
| Police Pension Fund Expense  | \$755,517                 | \$0                           | \$755,517                 |
| Training   | 2,500                     | 0                             | 2,500                     |
| Legal fees   | 17,200                    | 0                             | 17,200                    |
| Professional Services  | 19,905                    | 0                             | 19,905                    |
| Office expense   | 26,500                    | 0                             | 26,500                    |
| Refunds  | 46,000                    |                               | 46,000                    |
| <b>TOTAL FOR POLICE PENSION FUND</b>   | <b><u>\$867,622</u></b>   | <b><u>\$0</u></b>             | <b><u>\$867,622</u></b>   |
| <b>V. VETERAN'S MEMORIAL FUND</b>  |                           |                               |                           |
| Building and grounds maintenance   | <u>\$1,200</u>            | <u>\$0</u>                    | <u>\$1,200</u>            |
| <b>TOTAL FOR VETERAN'S MEMORIAL FUND</b>   | <b><u>\$1,200</u></b>     | <b><u>\$0</u></b>             | <b><u>\$1,200</u></b>     |
| <b>VI. MOTOR FUEL TAX FUND</b>   |                           |                               |                           |
| For construction, reconstruction and maintenance for a system of arterial streets and thoroughfares (other than state highways) in the Village as designated by the President and Board of Trustees and approved by the Department of Transportation and for the payment of municipal indebtedness which has been incurred in the construction, reconstruction, maintenance, opening, widening or improving of such arterial streets and thoroughfares including Rebuild Illinois Fund Project | <u>\$1,551,325</u>        | <u>\$0</u>                    | <u>\$1,551,325</u>        |
| <b>VII. CAPITAL PROJECTS FUND</b>  |                           |                               |                           |
| Construction - Administration  | \$2,000,000               | \$0                           | \$2,000,000               |
| Construction - Streets   | 20,632                    | 0                             | 20,632                    |
| Equipments Purchases - Police  | <u>46,800</u>             | <u>0</u>                      | <u>46,800</u>             |
| <b>TOTAL FOR CAPITAL PROJECTS FUND</b>   | <b><u>\$2,067,432</u></b> | <b><u>\$0</u></b>             | <b><u>\$2,067,432</u></b> |
| <b>VIII. YARD WASTE RECYCLING AND REFUSE FUND</b>  |                           |                               |                           |
| Employee salaries and overtime   | \$46,300                  | \$5,000                       | \$51,300                  |
| Other payroll expense  | 24,250                    | -5,000                        | 19,250                    |
| Clean-up & Beautification  | 35,000                    | -15,000                       | 20,000                    |
| Yard Waste Supplies & Contract Services  | 230,000                   | 15,000                        | 245,000                   |
| Vehicle & equipment maintenance  | 2,000                     | 0                             | 2,000                     |
| Equipment purchase   | 37,650                    | 0                             | 37,650                    |
| Bad debt expense   | <u>5,000</u>              | <u>0</u>                      | <u>5,000</u>              |
| <b>TOTAL FOR YARD WASTE, RECYCLING AND REFUSE FU</b>   | <b><u>\$380,200</u></b>   | <b><u>\$0</u></b>             | <b><u>\$380,200</u></b>   |
| <b>IX. POLICE &amp; PUBLIC WORKS UTILITY TAX FUND</b>  |                           |                               |                           |
| Equipment expense - Police   | <u>3,230</u>              | <u>0</u>                      | <u>3,230</u>              |
| <b>TOTAL FOR POLICE &amp; PUBLIC WORKS UTILITY TAX FUN</b>   | <b><u>\$3,230</u></b>     | <b><u>\$0</u></b>             | <b><u>\$3,230</u></b>     |



**Ordinance No. 24-**

**X. CEMETERY PERPETUAL CARE FUND**

|   |                        |                   |                        |
|---|------------------------|-------------------|------------------------|
| Buildings & Grounds Maintenance               | \$78,489               | \$0               | \$78,489               |
| Refunds                                       | <u>5,304</u>           | <u>0</u>          | <u>5,304</u>           |
| <b>TOTAL FOR CEMETERY PERPETUAL CARE FUND</b> | <b><u>\$83,793</u></b> | <b><u>\$0</u></b> | <b><u>\$83,793</u></b> |

SECTION 3: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

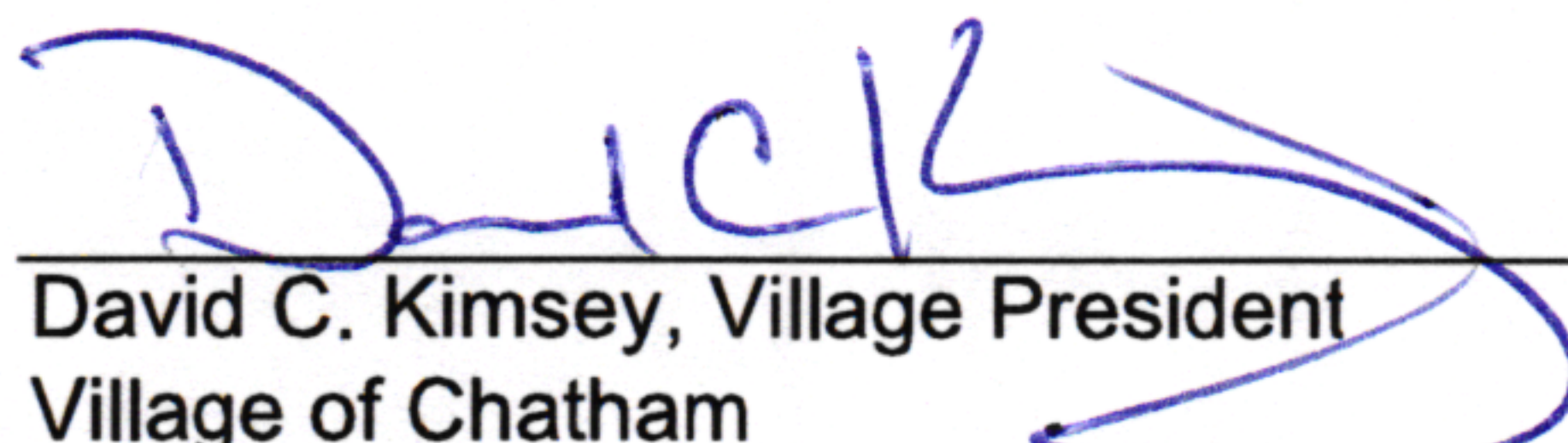
SECTION 4: That this ordinance shall be in full force and effect after its adoption, as provided by law.

ADOPTED this 23rd day of January 2024 pursuant to a roll call vote as follows

|                   | YES | NO | ABSENT | PRESENT |
|-------------------|-----|----|--------|---------|
| KRISTEN CHIARO    | ✓   |    |        |         |
| MEREDITH FERGUSON |     |    | ✓      |         |
| JOHN FLETCHER     | ✓   |    |        |         |
| BRETT GERGER      |     |    | ✓      |         |
| TIM NICE          | ✓   |    |        |         |
| CARL TRY          | ✓   |    |        |         |
|                   |     |    |        |         |
| DAVE KIMSEY       |     |    |        |         |
|                   |     |    |        |         |
| TOTAL             |     |    |        |         |

Passed the 23rd day of January, 2024

Published in pamphlet form this 23rd day of January, 2024

  
 \_\_\_\_\_  
 David C. Kimsey, Village President  
 Village of Chatham

ATTEST,  
  
 \_\_\_\_\_  
 Dan Holden, Village Clerk  
 Village of Chatham



STATE OF ILLINOIS )

)SS

COUNTY OF SANGAMON )

I, the undersigned, do hereby certify that I am the duly qualified and acting Village Clerk of the Village of Chatham, Sangamon County, Illinois.

I do hereby certify that the ordinance attached hereto is a full, true, and exact copy of Ordinance No. 24-\_\_\_ adopted by the President and the Board of Trustees of said Village on the 23rd day of January 2024 said Ordinance being entitled:

**AN ORDINANCE TRANSFERRING APPROPRIATION AUTHORITY  
BETWEEN LINE ITEMS FOR THE FISCAL YEAR COMMENCING THE 1<sup>ST</sup>  
DAY OF MAY, A.D., 2023, AND ENDING ON THE 30<sup>TH</sup> DAY OF APRIL, A.D.,  
2024.**

I do further certify that prior to making of this certificate, the said Ordinance was spread at length upon the permanent records of said Village, where it now appears and remains.

ON WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said Village this 23rd day of January, 2024.



Date: January 23, 2024

To: Village of Chatham Board

Re: 2024 Appropriation Transfer Ordinance

A second review has been completed of the Village Appropriation line items established by Ordinance 23-21 An Ordinance Making Appropriations for All Corporate Purposes of the Village of Chatham, Sangamon County, Illinois for the Fiscal Year Commencing on the 1<sup>st</sup> Day of May, A.D., 2023 and Ending on the 30<sup>th</sup> Day of April, A.D., 2024. No additional adjustments have been made from the schedule presented on January 9, 2024.

The Village can only amend the Appropriation after the mid-point of the fiscal year has passed. In addition, the Village can only approve one supplemental appropriation. At this time, it has been determined that the General Fund and Electric Fund will need a supplemental appropriation in April 2024. This is due to the expenses incurred during the June 2023 derecho storm. It is expected that the Village will be able to recover 75% of the storm expenses from a FEMA grant.

The only changes proposed for approval on January 23, 2024 are transfers within a Department or within a Fund's Appropriation. In April of 2024, an additional review will be completed and additional transfers and supplemental appropriations will be proposed and will need to be approved before the fiscal year end on April 30, 2024.



| Transfer Ordinance Summary<br>January 23, 2024                     | Account Description                       | Budget     | Change     | Proposed Revision | Actual Expenditures as of 01/04/2024 | Estimated Expenditures at Fiscal Year End | Estimated Available at Fiscal Year End | Notes  |
|--|---|------------|------------|-------------------|--------------------------------------|---|--|--|
| GENERAL FUND<br>Administration Department                          |   |            |            |                   |                                      |   |  |  |
| 100-101-417  | Audit & Accounting - Administration       | 3,937.00   | 3,000.00   | 6,937.00          | 6,620.00                             | 6,620.00                                  | 4.57%                                  | Audit & Accounting expense is projected to exceed budget due to audit renewal contract in FY 2024.   |
| 100-101-440  | General Insurance - Administration        | 39,133.00  | 10,000.00  | 49,133.00         | 42,649.40                            | 47,789.40                                 | 2.73%                                  | General Insurance expense is projected to exceed budget due to increased insurance premiums on contract renewal mid-year.<br>Salaries are currently projected to come in under budget and would allow for a transfer to other items to balance the General Fund Administration Department Budget. However this could change if the amount of salaries in the last 4 months of the fiscal year increases. |
| 100-101-410  | Salaries - Administration                 | 349,400.00 | -13,000.00 | 336,400.00        | 204,884.44                           | 307,326.66                                | 8.64%                                  | Administration Budget is balanced by transfers between department line items.  |
| General Fund Administration Department Total of Line Items Changed |   | 392,470.00 | 0.00       | 392,470.00        | 254,153.84                           | 361,736.06                                |  |  |
| Parks Department   |   |            |            |                   |                                      |   |  |  |
| 100-301-420  | Building & Grounds Maintenance - Parks    | 107,052.00 | 40,000.00  | 147,052.00        | 59,104.29                            | 88,656.44                                 | 39.71%                                 | Building & Grounds Maintenance expense is projected to exceed budget due to fixes to damages from storms early in the fiscal year. The increase will be offset by insurance proceeds.  |
| 100-301-430  | Vehicle & Equipment Maintenance - Parks   | 44,765.00  | 10,000.00  | 54,765.00         | 27,236.85                            | 40,855.28                                 | 25.40%                                 | Vehicle & equipment maintenance expense is expected to exceed the budget due to higher than expected outside maintenance costs.  |
| 100-301-410  | Salaries - Parks                          | 406,200.00 | -50,000.00 | 356,200.00        | 266,231.71                           | 325,394.31                                | 8.65%                                  | Salaries are currently projected to come in under budget and would allow for a transfer to other items to balance the General Fund Parks Department Budget. However this could change if the amount of salaries in the last 4 months of the fiscal year increases  |
| General Fund Parks Department Total of Line Items Changed          |   | 558,017.00 | 0.00       | 558,017.00        | 352,572.85                           | 454,906.02                                |  | Parks Budget is balanced by transfers between department line items.   |
| Streets Department   |   |            |            |                   |                                      |   |  |  |
| 100-401-413  | Travel & Training - Streets               | 1,061.00   | 2,500.00   | 3,561.00          | 1,198.50                             | 3,297.75                                  | 7.39%                                  | Travel & Training expense is expected to exceed the budget due to a couple unexpected training courses   |
| 100-401-420  | Buildings & Grounds Maintenance - Streets | 124,108.00 | 43,000.00  | 167,108.00        | 144,519.26                           | 154,519.26                                | 7.53%                                  | Buildings & Grounds maintenance expense is expected to exceed the budget due to the unexpected repair of the Peachtree and Plummer intersection stoplight.   |
| 100-401-430  | Vehicle & Equipment Maintenance - Streets | 72,137.00  | 50,000.00  | 122,137.00        | 47,524.54                            | 101,286.81                                | 17.07%                                 | Vehicle & equipment maintenance expense is expected to exceed the budget due to higher than expected outside maintenance costs.  |
| 100-401-435  | Office Expense - Streets                  | 2,497.00   | 1,000.00   | 3,497.00          | 1,366.85                             | 3,066.85                                  | 12.30%                                 | Office expense is expected to exceed the budget due to slightly increased cost in telephone & internet expenses.   |
| 100-401-440  | General Insurance - Streets               | 30,102.00  | 7,000.00   | 37,102.00         | 31,012.65                            | 35,012.65                                 | 5.63%                                  | General Insurance expense is projected to exceed budget due to increased insurance premiums on contract renewal mid-year.  |
| 100-401-445  | Equipment Purchase - Streets              | 239,118.00 | -50,000.00 | 189,118.00        | 6,888.89                             | 15,888.89                                 | 91.60%                                 | Equipment purchases are currently projected to come in under budget and would allow for a transfer to other items to balance the General Fund Streets Department Budget. The streets department has decided not to buy/finance a new tandem truck in FY 2024. The monies have been reallocated to repair the currently owned vehicle at this time.   |
| 100-401-410  | Salaries - Streets                        | 376,800.00 | -53,500.00 | 323,300.00        | 220,681.41                           | 269,721.72                                | 16.57%                                 | Salaries are currently projected to come in under budget and would allow for a transfer to other items to balance the General Fund Streets Department Budget. However this could change if the amount of salaries in the last 4 months of the fiscal year increases  |
| General Fund Streets Department Total of Line Items Changed        |   | 845,823.00 | 0.00       | 845,823.00        | 453,192.10                           | 582,793.93                                |  | Streets Budget is balanced by transfers between department line items.   |
| Police Department  |   |            |            |                   |                                      |   |  |  |
| 100-501-420  | Buildings & Grounds Maintenance - Police  | 16,356.00  | 2,200.00   | 18,556.00         | 9,750.18                             | 14,625.27                                 | 21.18%                                 | Building & Grounds Maintenance expense is projected to exceed budget due to fixes to damages from storms early in the fiscal year. The increase will be offset by insurance proceeds.  |
| 100-501-430  | Vehicle & Equipment Maintenance - Police  | 83,028.00  | 10,000.00  | 93,028.00         | 42,959.25                            | 64,438.88                                 | 30.73%                                 | Vehicle & equipment maintenance expense is expected to exceed the budget due to higher than expected outside maintenance costs.  |



|  |   |              |             |              |              |              |        |   |  |
|--|---|--------------|-------------|--------------|--------------|--------------|--------|---|--|
| 100-501-433  | Police Restricted Account Expense - Police      | 58,092.00    | 5,000.00    | 63,092.00    | 11,921.58    | 16,921.58    | 73.18% | Police Restricted Account expense needs more budgeted funds due to increased crime prevention donations. The police department would like to purchase a few extra crime prevention items with the increased donation amount in FY 2024.                   |  |
| 100-501-440  | General Insurance - Police                      | 60,205.00    | 10,000.00   | 70,205.00    | 59,693.65    | 67,613.65    | 3.69%  | General Insurance expense is projected to exceed budget due to increased insurance premiums on contract renewal mid-year.   |  |
| 100-501-410  | Salaries - Police                               | 2,234,100.00 | -27,200.00  | 2,206,900.00 | 1,253,644.17 | 1,532,231.76 | 30.57% | Salaries are currently projected to come in under budget and would allow for a transfer to other items to balance the Police Budget. However this could change if the amount of salaries in the last 4 months of the fiscal year increases.               |  |
| General Fund Police Department Total of Line Items Changed |   | 2,451,781.00 | 0.00        | 2,451,781.00 | 1,377,968.83 | 1,695,831.14 |        | Police Budget is balanced by transfers between department line items.   |  |
| YARD WASTE FUND  |   |              |             |              |              |              |        |   |  |
| 120-401-410  | Salaries - Yard Waste                           | 46,300.00    | 5,000.00    | 51,300.00    | 31,007.35    | 37,897.87    | 26.13% | Salaries expense is expected to exceed the budgeted amount due to overtime costs from the derecho storm in early FY 2024.   |  |
| 120-401-422  | Yard Waste Supplies and Services - Yard Waste   | 230,000.00   | 15,000.00   | 245,000.00   | 185,571.99   | 241,571.99   | 1.40%  | Yard Waste Supplies and Services expense is projected to exceed budget due to higher cost in the renewal contract in FY 2024.   |  |
| 120-401-421  | Clean-up & Beautification - Yard Waste          | 35,000.00    | -15,000.00  | 20,000.00    | 17,957.43    | 17,957.43    | 10.21% | Clean-up & Beautification expenses are currently projected to come in under budget and would allow for a transfer to other items to balance the Yard Waste Fund Budget.   |  |
| 120-401-412  | Other Payroll Expense - Yard Waste              | 24,250.00    | -5,000.00   | 19,250.00    | 9,570.18     | 11,696.89    | 39.24% | Other Payroll expenses are currently projected to come in under budget and would allow for a transfer to other items to balance the Yard Waste Fund Budget.   |  |
| Yard Waste Fund Total of Line Items Changed                |   | 335,550.00   | 0.00        | 335,550.00   | 244,106.95   | 309,124.18   |        | Streets Budget is balanced by transfers between department line items.  |  |
| ELECTRIC FUND  |   |              |             |              |              |              |        |   |  |
| 600-601-412  | Other Payroll Expense - Electric                | 472,000.00   | 100,000.00  | 572,000.00   | 395,656.83   | 483,580.57   | 15.46% | Other Payroll expense is expected to exceed the budget due to a high IMRF accelerated retirement payment and increased IMRF retirement contributions from overtime costs in the electric department due to the derecho storm in early FY 2024.            |  |
| 600-601-413  | Travel & Training - Electric                    | 12,019.00    | 3,000.00    | 15,019.00    | 10,439.90    | 12,439.90    | 17.17% | Travel & Training expense is expected to exceed the budget due to a couple unexpected training courses.   |  |
| 600-601-430  | Vehicle & Equipment Maintenance - Electric      | 77,067.00    | 40,000.00   | 117,067.00   | 68,309.90    | 102,464.85   | 12.47% | Vehicle & equipment maintenance expense is expected to exceed the budget due to higher than expected outside maintenance costs.   |  |
| 600-601-440  | General Insurance - Electric                    | 120,410.00   | 20,000.00   | 140,410.00   | 124,053.60   | 139,853.60   | 0.40%  | General Insurance expense is projected to exceed budget due to increased insurance premiums on contract renewal mid-year.   |  |
| 600-601-410  | Salaries - Electric                             | 1,558,200.00 | -163,000.00 | 1,395,200.00 | 947,987.76   | 1,158,651.71 | 16.95% | Salaries are currently projected to come in under budget and would allow for a transfer to other items to balance the Electric Fund Budget. However this could change if the amount of salaries in the last 4 months of the fiscal year increases.        |  |
| Electric Fund Total of Line Items Changed                  |   | 2,239,696.00 | 0.00        | 2,239,696.00 | 1,546,447.99 | 1,896,990.63 |        | Electric Budget is balanced by transfers between department line items.   |  |
| WATER AND SEWER FUND                                       |   |              |             |              |              |              |        |   |  |
| 700-701-430  | Vehicle & Equipment Maintenance - Water & Sewer | 57,167.00    | 10,000.00   | 67,167.00    | 33,907.41    | 50,861.12    | 24.28% | Vehicle & equipment maintenance expense is expected to exceed the budget due to higher than expected outside maintenance costs.   |  |
| 700-701-440  | General Insurance Expense - Water & Sewer       | 51,175.00    | 10,000.00   | 61,175.00    | 52,722.20    | 59,442.20    | 2.83%  | General Insurance expense is projected to exceed budget due to increased insurance premiums on contract renewal mid-year.   |  |
| 700-701-450  | Uniforms & Supplies - Water & Sewer             | 20,365.00    | 4,000.00    | 24,365.00    | 16,587.86    | 20,587.86    | 15.50% | Uniform & Supplies expense is expected to exceed the budget due to higher than expected chemical testing costs.   |  |
| 700-701-410  | Salaries - Water & Sewer                        | 819,200.00   | -24,000.00  | 795,200.00   | 488,075.29   | 596,536.47   | 24.98% | Salaries are currently projected to come in under budget and would allow for a transfer to other items to balance the Water and Sewer Fund Budget. However this could change if the amount of salaries in the last 4 months of the fiscal year increases. |  |
| Water and Sewer Fund Total of Line Items Changed           |   | 947,907.00   | 0.00        | 947,907.00   | 591,292.76   | 727,427.64   |        | Water Budget is balanced by transfers between department line items.  |  |