

2025 Budget Book



Rod Roberson
Mayor



Office of Mayor Rod Roberson
229 S. Second St.
Elkhart, Indiana 46516

September 9, 2024

Dear City Councilors:

We have prepared for your deliberation the administration's vision for the City of Elkhart in the year 2025. After months of planning and meetings, we are pleased to present a conservative, strategic, and well thought out budget for your consideration.

Launching ASPIRE Elkhart at the beginning of 2024 has paved the way for once-in-a-lifetime investment in our infrastructure, public safety, neighborhoods, and quality of place. The commitment made by this Council, our staff, and my administration is allowing us to build tomorrow's Elkhart, starting today.

Our ASPIRE investment will pay dividends for many years to come. When people love to spend time in Elkhart, can rely upon solid infrastructure, responsive public safety, and get involved in vibrant neighborhoods, they make Elkhart their home and become a part of this community.

I look forward to the opportunity to collaborate on the 2025 plan for Elkhart.

We welcome your analysis and feedback.

All the best,

A handwritten signature in black ink, appearing to be "R. Roberson", written in a cursive style.

Mayor Rod Roberson

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2025 Budget Overview

Fund #	DLGF Fund	Fund Name	Estimated Cash and Investments	2025 Proposed Budget			Estimated Cash and Investments
			01/01/2025	Revenues	Appropriations	Net	12/31/2025
1101	0101	GENERAL	\$ 73,627,679	\$ 71,678,185	\$ 73,851,783	\$ (2,173,598)	\$ 71,454,081
2201	0708	MVH	\$ 185,110	\$ 11,565,646	\$ 11,516,502	\$ 49,144	\$ 234,254
2202	0706	LOCAL ROAD & STREET	\$ 519,502	\$ 962,352	\$ 1,000,000	\$ (37,648)	\$ 481,854
2204	1303	PARK & RECREATION	\$ 1,799,236	\$ 3,815,906	\$ 4,649,695	\$ (833,789)	\$ 965,447
2205	2120	CEMETERY	\$ 358,897	\$ 933,865	\$ 1,047,650	\$ (113,785)	\$ 245,112
2206	2102	AVIATION	\$ 300,963	\$ 1,454,447	\$ 1,527,671	\$ (73,224)	\$ 227,739
2214	9500	PROBATION USERS FEE	\$ 175,843	\$ 130,000	\$ 173,500	\$ (43,500)	\$ 132,343
2228	9502	LAW ENFORCEMENT EDUCATION	\$ 211,005	\$ 40,000	\$ 40,000	\$ -	\$ 211,005
2230	9503	RECORD PERPETUATION	\$ 143,098	\$ 38,000	\$ 81,900	\$ (43,900)	\$ 99,198
2234	9516	UNSAFE BUILDING	\$ 61,753	\$ 268,000	\$ 256,000	\$ 12,000	\$ 73,753
2235	0005	RIVERBOAT FUND	\$ 1,541,241	\$ 303,000	\$ 750,000	\$ (447,000)	\$ 1,094,241
2236	0061	RAINY DAY FUND	\$ 12,965,282	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 14,215,282
2240	9514	LOIT PUBLIC SAFETY	\$ 6,096,645	\$ 6,666,971	\$ 7,116,280	\$ (449,309)	\$ 5,647,336
2500	0107	CENTRAL GARAGE	\$ 621,123	\$ 3,041,637	\$ 3,359,202	\$ (317,565)	\$ 303,558
2501	9507	MAUSOLEUM OPERATIONS	\$ 72,289	\$ 20,000	\$ 19,900	\$ 100	\$ 72,389
2502	9505	ENVIRONMENTAL CENTER	\$ 165,720	\$ 475,000	\$ 556,495	\$ (81,495)	\$ 84,225
2503	9506	GREAT ELKHART FUND	\$ 72,171	\$ 110,000	\$ -	\$ 110,000	\$ 182,171
2505	9504	E 911	\$ 114,000	\$ 79,242	\$ 79,200	\$ 42	\$ 114,042
2510	9508	NYC RR MUSEUM	\$ 582	\$ 340,500	\$ 269,350	\$ 71,150	\$ 71,732
2511	9511	LERNER THEATRE	\$ 908,806	\$ 2,017,325	\$ 2,399,551	\$ (382,226)	\$ 526,580
2520	9520	PARK PROGRAM	\$ 690,304	\$ 240,000	\$ 538,255	\$ (298,255)	\$ 392,049
2543	9515	ANIMAL CONTROL ORDINANCE	\$ 19,390	\$ 167,500	\$ 142,150	\$ 25,350	\$ 44,740
2575	9510	COMMUNITY PROMOTION	\$ 3,109	\$ 15,000	\$ 15,000	\$ -	\$ 3,109
3323	1380	PARK BOND 2019 ALLOCATION	\$ 372,131	\$ 727,916	\$ 722,650	\$ 5,266	\$ 377,397
4401	2379	CUM CAPITAL IMPROVEMENT	\$ 35,475	\$ 90,316	\$ 100,000	\$ (9,684)	\$ 25,791
4402	2391	CUM CAPITAL DEVELOPMENT	\$ 423,767	\$ 1,434,599	\$ 1,315,852	\$ 118,747	\$ 542,514
4425	1191	CUM FIRE EQUIP & POLICE	\$ 2,530,261	\$ 1,891,182	\$ 3,105,197	\$ (1,214,015)	\$ 1,316,246
4428	6290	CUMULATIVE SEWER	\$ 539,491	\$ 288,742	\$ 250,000	\$ 38,742	\$ 578,233
4436	9513	CEDIT	\$ 1,935,245	\$ 6,642,671	\$ 5,762,000	\$ 880,671	\$ 2,815,916
4650	9512	ELKHART CAPITAL OUTLAY	\$ 18,513,599	\$ 6,543,513	\$ -	\$ 6,543,513	\$ 25,057,112
8801	0341	FIRE PENSION	\$ 2,553,293	\$ 2,778,816	\$ 2,778,816	\$ -	\$ 2,553,293
8802	0342	POLICE PENSION	\$ 1,072,588	\$ 2,330,000	\$ 2,330,000	\$ -	\$ 1,072,588
8812	9509	Cemetery Perpetual Care	\$ 104,614	\$ 5,000	\$ -	\$ 5,000	\$ 109,614
8812	9501	Mausoleum Perpetual Care	\$ 64,092	\$ 3,000	\$ -	\$ 3,000	\$ 67,092
Totals			\$ 128,798,304	\$ 128,348,331	\$ 125,754,599	\$ 2,593,732	\$ 131,392,036

2025 Revenue Budget by Fund and Category

Total Budgeted Revenues:	\$128,348,331
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Fund #	Fund Name	Property Taxes	Circuit Breaker	Intergovernmental & Other Taxes	Licenses & Permits	Charges For Services	Fines & Forfeitures	Miscellaneous Revenues	Other Financing Sources	Total
1101	GENERAL	\$ 41,080,239	\$ (6,241,374)	\$ 24,213,534	\$ 419,750	\$ 1,535,936	\$ 160,400	\$ 10,509,700	-	\$ 71,678,185
2201	MVH	\$ 9,287,338	\$ (1,411,037)	\$ 3,689,345	-	-	-	-	-	\$ 11,565,646
2202	LOCAL ROAD & STREET	-	-	\$ 962,352	-	-	-	-	-	\$ 962,352
2204	PARK & RECREATION	\$ 3,921,435	\$ (595,789)	\$ 215,260	-	\$ 275,000	-	-	-	\$ 3,815,906
2205	CEMETERY	\$ 757,359	\$ (115,067)	\$ 41,573	-	\$ 250,000	-	-	-	\$ 933,865
2206	AVIATION	\$ 1,319,487	\$ (200,471)	\$ 72,431	-	\$ 263,000	-	-	-	\$ 1,454,447
2214	PROBATION USERS FEE	-	-	-	-	\$ 130,000	-	-	-	\$ 130,000
2228	LAW ENFORCEMENT EDUCATION	-	-	-	-	\$ 40,000	-	-	-	\$ 40,000
2230	RECORD PERPETUATION	-	-	-	-	\$ 38,000	-	-	-	\$ 38,000
2234	UNSAFE BUILDING	-	-	-	-	\$ 168,000	-	-	\$ 100,000	\$ 268,000
2235	RIVERBOAT FUND	-	-	\$ 303,000	-	-	-	-	-	\$ 303,000
2236	RAINY DAY FUND	-	-	-	-	\$ 700,000	-	\$ 550,000	-	\$ 1,250,000
2240	LOIT PUBLIC SAFETY	-	-	\$ 6,666,971	-	-	-	-	-	\$ 6,666,971
2500	CENTRAL GARAGE	\$ 3,199,563	\$ (486,114)	\$ 148,188	-	-	-	\$ 180,000	-	\$ 3,041,637
2501	MAUSOLEUM OPERATIONS	-	-	-	-	\$ 20,000	-	-	-	\$ 20,000
2502	ELKHART ENVIRONMENTAL CENTER	-	-	-	-	-	-	-	\$ 475,000	\$ 475,000
2503	GREAT ELKHART FUND	-	-	-	-	\$ 110,000	-	-	-	\$ 110,000
2505	E 911	-	-	\$ 79,242	-	-	-	-	-	\$ 79,242
2510	NYC RR MUSEUM	-	-	-	-	\$ 30,000	-	\$ 10,500	\$ 300,000	\$ 340,500
2511	LERNER THEATRE	-	-	-	-	\$ 960,200	-	\$ 30,125	\$ 1,027,000	\$ 2,017,325
2520	PARK PROGRAM	-	-	-	-	\$ 240,000	-	-	-	\$ 240,000
2543	ANIMAL CONTROL ORDINANCE	-	-	-	\$ 12,500	-	\$ 15,000	-	\$ 140,000	\$ 167,500
2575	COMMUNITY PROMOTION	-	-	-	-	-	-	-	\$ 15,000	\$ 15,000
3323	PARK BOND 2019 ALLOCATION	\$ 690,038	-	\$ 37,878	-	-	-	-	-	\$ 727,916
4401	CUM CAPITAL IMPROVEMENT	-	-	\$ 90,316	-	-	-	-	-	\$ 90,316
4402	CUM CAPITAL DEVELOPMENT	\$ 1,588,770	\$ (241,384)	\$ 87,213	-	-	-	-	-	\$ 1,434,599
4425	CUM FIRE EQUIP & POLICE	\$ 100,981	\$ (15,342)	\$ 5,543	-	\$ 1,800,000	-	-	-	\$ 1,891,182
4428	CUMULATIVE SEWER	\$ 319,773	\$ (48,584)	\$ 17,553	-	-	-	-	-	\$ 288,742
4436	CEDIT	-	-	\$ 6,642,671	-	-	-	-	-	\$ 6,642,671
4650	ELKHART CAPITAL OUTLAY	-	-	-	-	-	-	\$ 543,513	\$ 6,000,000	\$ 6,543,513
8801	FIRE PENSION	-	-	\$ 2,778,816	-	-	-	-	-	\$ 2,778,816
8802	POLICE PENSION	-	-	\$ 2,330,000	-	-	-	-	-	\$ 2,330,000
8811	CEMETERY PERPETUAL CARE	-	-	-	-	\$ 5,000	-	-	-	\$ 5,000
8812	MAUSOLEUM PREP CARE	-	-	-	-	\$ 3,000	-	-	-	\$ 3,000
Totals		\$ 62,264,983	\$ (9,355,162)	\$ 48,381,886	\$ 432,250	\$ 6,568,136	\$ 175,400	\$ 11,823,838	\$ 8,057,000	\$ 128,348,331

2025 Property Tax and Circuit Breaker Budget

Fund #	Fund Name	Property Tax Levy	Circuit Breaker	Total
1101	GENERAL	\$ 41,080,239	\$ (6,241,374)	\$ 34,838,865
2201	MVH	\$ 9,287,338	\$ (1,411,037)	\$ 7,876,301
2204	PARK & RECREATION	\$ 3,921,435	\$ (595,789)	\$ 3,325,646
2205	CEMETERY	\$ 757,359	\$ (115,067)	\$ 642,292
2206	AVIATION	\$ 1,319,487	\$ (200,471)	\$ 1,119,016
2500	CENTRAL GARAGE	\$ 3,199,563	\$ (486,114)	\$ 2,713,449
3323	PARK BOND 2019 ALLOCATION	\$ 690,038	\$ -	\$ 690,038
4402	CUM CAPITAL DEVELOPMENT	\$ 1,588,770	\$ (241,384)	\$ 1,347,386
4425	CUM FIRE EQUIP & POLICE	\$ 100,981	\$ (15,342)	\$ 85,639
4428	CUMULATIVE SEWER	\$ 319,773	\$ (48,584)	\$ 271,189
Totals		\$ 62,264,983	\$ (9,355,162)	\$ 52,909,821

Note: Allocation of property tax levy is subject to change after final budgets are determined

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2025 County: Elkhart Unit: 0112 - Elkhart Civil City

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2024	January 1 - December 31, 2025
0005 - CASINO/RIVERBOAT	R110	Casino/Riverboat Distribution	\$303,000	\$303,000
		CASINO/RIVERBOAT	\$303,000	\$303,000
0061 - RAINY DAY	R408	Emergency Medical Services Fees	\$350,000	\$700,000
0061 - RAINY DAY	R902	Earnings on Investments and Deposits	\$285,000	\$550,000
		RAINY DAY	\$635,000	\$1,250,000
0101 - GENERAL	R109	ABC Excise Tax Distribution	\$22,803	\$41,300
0101 - GENERAL	R111	Cigarette Tax Distribution	\$12,316	\$24,632
0101 - GENERAL	R112	Financial Institution Tax Distribution	\$218,729	\$437,457
0101 - GENERAL	R114	Vehicle/Aircraft Excise Tax Distribution	\$872,858	\$1,745,716
0101 - GENERAL	R119	State, Federal, and Local Payments in Lieu of Taxes	\$400,000	\$1,527,936
0101 - GENERAL	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$123,755	\$247,511
0101 - GENERAL	R136	ABC Gallonage Tax Distribution	\$64,002	\$128,005
0101 - GENERAL	R138	Local Income Tax (LIT) Certified Shares	\$11,297,915	\$21,588,913
0101 - GENERAL	R201	Electrical and Plumbing Licenses and Permits	\$35,380	\$97,750
0101 - GENERAL	R202	Food and Amusement Licenses and Permits	\$1,000	\$1,000
0101 - GENERAL	R203	Planning, Zoning, and Building Permits and Fees	\$167,047	\$270,100
0101 - GENERAL	R206	Sign Permits	\$600	\$700
0101 - GENERAL	R209	Other Licenses and Permits	\$64,176	\$49,200
0101 - GENERAL	R210	Cable TV Licenses	\$133,587	\$165,000
0101 - GENERAL	R409	Document and Copy Fees	\$750	\$1,300
0101 - GENERAL	R413	Rental of Property	\$7,130	\$14,200
0101 - GENERAL	R423	Other Charges for Services, Sales, and Fees	\$6,800	\$8,000
0101 - GENERAL	R502	Court Costs and Fees	\$12,914	\$25,100
0101 - GENERAL	R505	Other Court and Clerk Receipts	\$52,786	\$131,500
0101 - GENERAL	R902	Earnings on Investments and Deposits	\$4,878,000	\$9,600,000
0101 - GENERAL	R913	Other Receipts	\$322,144	\$734,000
		GENERAL	\$18,694,692	\$36,839,320
0107 - PROPERTY MAINTENANCE	R112	Financial Institution Tax Distribution	\$13,335	\$26,670
0107 - PROPERTY MAINTENANCE	R114	Vehicle/Aircraft Excise Tax Distribution	\$53,214	\$106,428
0107 - PROPERTY MAINTENANCE	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$7,545	\$15,090
0107 - PROPERTY MAINTENANCE	R913	Other Receipts	\$89,652	\$180,000
		PROPERTY MAINTENANCE	\$163,746	\$328,188
0341 - FIRE PENSION	R134	Federal and State Grants and Distributions - Other	\$1,426,290	\$2,778,816
		FIRE PENSION	\$1,426,290	\$2,778,816
0342 - POLICE PENSION	R134	Federal and State Grants and Distributions - Other	\$1,040,764	\$2,330,000
		POLICE PENSION	\$1,040,764	\$2,330,000
0706 - LOCAL ROAD & STREET	R113	Local Road and Street Distribution	\$481,176	\$962,352
		LOCAL ROAD & STREET	\$481,176	\$962,352
0708 - MOTOR VEHICLE HIGHWAY	R112	Financial Institution Tax Distribution	\$32,539	\$65,078
0708 - MOTOR VEHICLE HIGHWAY	R114	Vehicle/Aircraft Excise Tax Distribution	\$129,851	\$259,701

0708 - MOTOR VEHICLE HIGHWAY	R116	Motor Vehicle Highway Distribution	\$1,083,373	\$2,166,745
0708 - MOTOR VEHICLE HIGHWAY	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$18,410	\$36,821
0708 - MOTOR VEHICLE HIGHWAY	R137	Wheel Tax/Surtax Distribution	\$580,779	\$1,161,000
MOTOR VEHICLE HIGHWAY			\$1,844,952	\$3,689,345
1191 - CUMULATIVE FIRE SPECIAL	R112	Financial Institution Tax Distribution	\$499	\$998
1191 - CUMULATIVE FIRE SPECIAL	R114	Vehicle/Aircraft Excise Tax Distribution	\$1,991	\$3,981
1191 - CUMULATIVE FIRE SPECIAL	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$282	\$564
1191 - CUMULATIVE FIRE SPECIAL	R408	Emergency Medical Services Fees	\$950,854	\$1,800,000
CUMULATIVE FIRE SPECIAL			\$953,626	\$1,805,543
1303 - PARK	R112	Financial Institution Tax Distribution	\$19,371	\$38,741
1303 - PARK	R114	Vehicle/Aircraft Excise Tax Distribution	\$77,300	\$154,600
1303 - PARK	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$10,960	\$21,919
1303 - PARK	R411	Park and Recreation Receipts	\$51,574	\$260,000
1303 - PARK	R423	Other Charges for Services, Sales, and Fees	\$3,550	\$15,000
PARK			\$162,755	\$490,260
1380 - PARK BOND	R112	Financial Institution Tax Distribution	\$3,409	\$6,817
1380 - PARK BOND	R114	Vehicle/Aircraft Excise Tax Distribution	\$13,602	\$27,204
1380 - PARK BOND	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,929	\$3,857
PARK BOND			\$18,940	\$37,878
2102 - AVIATION/AIRPORT	R112	Financial Institution Tax Distribution	\$6,518	\$13,036
2102 - AVIATION/AIRPORT	R114	Vehicle/Aircraft Excise Tax Distribution	\$26,010	\$52,020
2102 - AVIATION/AIRPORT	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,688	\$7,375
2102 - AVIATION/AIRPORT	R417	Airport Receipts	\$139,032	\$263,000
AVIATION/AIRPORT			\$175,248	\$335,431
2120 - CEMETERY	R112	Financial Institution Tax Distribution	\$3,741	\$7,482
2120 - CEMETERY	R114	Vehicle/Aircraft Excise Tax Distribution	\$14,929	\$29,858
2120 - CEMETERY	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,117	\$4,233
2120 - CEMETERY	R418	Cemetery Receipts	\$131,750	\$250,000
CEMETERY			\$152,537	\$291,573
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	R111	Cigarette Tax Distribution	\$45,158	\$90,316
CUMULATIVE CAPITAL IMP (CIG TAX)			\$45,158	\$90,316
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R112	Financial Institution Tax Distribution	\$7,848	\$15,696
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R114	Vehicle/Aircraft Excise Tax Distribution	\$31,318	\$62,636
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,440	\$8,881
2391 - CUMULATIVE CAPITAL DEVELOPMENT	R913	Other Receipts	\$0	\$0
CUMULATIVE CAPITAL DEVELOPMENT			\$43,606	\$87,213
6290 - CUMULATIVE SEWER	R112	Financial Institution Tax Distribution	\$1,580	\$3,159
6290 - CUMULATIVE SEWER	R114	Vehicle/Aircraft Excise Tax Distribution	\$6,303	\$12,607
6290 - CUMULATIVE SEWER	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$894	\$1,787
CUMULATIVE SEWER			\$8,777	\$17,553
9500 - PROBATION	R505	Other Court and Clerk Receipts	\$39,636	\$130,000

			PROBATION	\$39,636	\$130,000
9501 - MAUSOLEUM PERPETUAL CARE	R418	Cemetery Receipts		\$1,720	\$3,000
			MAUSOLEUM PERPETUAL CARE	\$1,720	\$3,000
9502 - LAW ENFORCEMENT CONTINUING EDUCATION	R409	Document and Copy Fees		\$7,039	\$40,000
			LAW ENFORCEMENT CONTINUING EDUCATION	\$7,039	\$40,000
9503 - CLERK'S RECORD PERPETUATION	R505	Other Court and Clerk Receipts		\$14,000	\$38,000
			CLERK'S RECORD PERPETUATION	\$14,000	\$38,000
9504 - E-911 SURCHARGE	R407	911 Telephone Service		\$39,621	\$79,242
			E-911 SURCHARGE	\$39,621	\$79,242
9505 - ENVIRONMENTAL CENTER	R910	Transfers In - Transferred from Another Fund		\$362,500	\$475,000
			ENVIRONMENTAL CENTER	\$362,500	\$475,000
9506 - GREATER ELKHART	R913	Other Receipts		\$0	\$0
			GREATER ELKHART	\$0	\$0
9507 - MAUSOLEUM OPERATING	R418	Cemetery Receipts		\$8,721	\$20,000
			MAUSOLEUM OPERATING	\$8,721	\$20,000
9508 - NYC RR MUSEUM	R413	Rental of Property		\$3,325	\$6,000
9508 - NYC RR MUSEUM	R423	Other Charges for Services, Sales, and Fees		\$78,793	\$34,500
9508 - NYC RR MUSEUM	R910	Transfers In - Transferred from Another Fund		\$62,500	\$300,000
			NYC RR MUSEUM	\$144,618	\$340,500
9509 - CEMETERY PERPETUAL CARE	R418	Cemetery Receipts		\$2,840	\$5,000
			CEMETERY PERPETUAL CARE	\$2,840	\$5,000
9510 - Community Promotion	R910	Transfers In - Transferred from Another Fund		\$0	\$15,000
			Community Promotion	\$0	\$15,000
9511 - LERNER THEATRE	R413	Rental of Property		\$22,100	\$30,125
9511 - LERNER THEATRE	R423	Other Charges for Services, Sales, and Fees		\$466,799	\$960,200
9511 - LERNER THEATRE	R910	Transfers In - Transferred from Another Fund		\$500,000	\$1,000,000
9511 - LERNER THEATRE	R913	Other Receipts		\$27,000	\$27,000
			LERNER THEATRE	\$1,015,899	\$2,017,325
9512 - Elkhart Capital Outlay Fund	R902	Earnings on Investments and Deposits		\$0	\$165,938
9512 - Elkhart Capital Outlay Fund	R910	Transfers In - Transferred from Another Fund		\$3,000,000	\$6,000,000
9512 - Elkhart Capital Outlay Fund	R913	Other Receipts		\$0	\$377,575
			Elkhart Capital Outlay Fund	\$3,000,000	\$6,543,513
9513 - ECONOMIC DEVELOPMENT INCOME TAX	R140	Local Income Tax (LIT) for Economic Development		\$3,482,974	\$6,642,671
			ECONOMIC DEVELOPMENT INCOME TAX	\$3,482,974	\$6,642,671
9514 - PUBLIC SAFETY INCOME TAX	R139	Local Income Tax (LIT) for Public Safety		\$3,490,759	\$6,666,971
			PUBLIC SAFETY INCOME TAX	\$3,490,759	\$6,666,971
9515 - ANIMAL CONTROL	R208	Dog Licenses		\$6,342	\$9,500
9515 - ANIMAL CONTROL	R423	Other Charges for Services, Sales, and Fees		\$1,020	\$3,000
9515 - ANIMAL CONTROL	R505	Other Court and Clerk Receipts		\$0	\$15,000
9515 - ANIMAL CONTROL	R910	Transfers In - Transferred from Another Fund		\$10,000	\$140,000
			ANIMAL CONTROL	\$17,362	\$167,500
9516 - UNSAFE BUILDING	R910	Transfers In - Transferred from Another Fund		\$0	\$100,000
9516 - UNSAFE BUILDING	R913	Other Receipts		\$103,000	\$168,000
			UNSAFE BUILDING	\$103,000	\$268,000

9517 - NOISE CONTROL	R502	Court Costs and Fees	\$0	\$0
			NOISE CONTROL	\$0
9520 - PARK PROGRAM FUND	R411	Park and Recreation Receipts	\$102,119	\$240,000
			PARK PROGRAM FUND	\$102,119
			0112 - ELKHART CIVIL CITY Total	\$37,983,075
				\$75,328,510

2025 Budget Summary by Fund

Fund	2024		YTD Activity Through Jun	2024		2025		Increase / (Decrease)	%
	2022 Total Activity	2023 Total Activity		2024 Approved Budget	2025 Proposed Budget				
1101 - GENERAL	\$ 54,285,210	\$ 72,011,732	\$ 37,975,645	\$ 68,988,083	\$ 73,851,783	\$ 4,863,700	7.05%		
2201 - MVH	\$ 7,541,893	\$ 7,816,411	\$ 3,817,299	\$ 9,746,479	\$ 11,516,502	\$ 1,770,023	18.16%		
2202 - LOCAL ROAD & STREET	\$ 950,000	\$ 1,500,000	\$ 985,399	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%		
2204 - PARK & RECREATION	\$ 2,340,713	\$ 2,997,119	\$ 1,555,195	\$ 5,637,250	\$ 4,649,695	\$ (987,555)	-17.52%		
2205 - CEMETERY	\$ 705,867	\$ 855,140	\$ 476,336	\$ 1,126,760	\$ 1,047,650	\$ (79,110)	-7.02%		
2206 - AVIATION	\$ 1,246,228	\$ 1,408,008	\$ 797,635	\$ 1,795,756	\$ 1,527,671	\$ (268,085)	-14.93%		
2214 - PROBATION USERS FEE	\$ 133,324	\$ 145,212	\$ 73,086	\$ 155,500	\$ 173,500	\$ 18,000	11.58%		
2228 - LAW ENFORCEMENT EDUCATION	\$ 75,277	\$ 28,325	\$ -	\$ 40,000	\$ 40,000	\$ -	0.00%		
2230 - RECORD PERPETUATION	\$ 25,080	\$ 14,286	\$ 7,063	\$ 12,000	\$ 81,900	\$ 69,900	582.50%		
2234 - UNSAFE BUILDING	\$ 168,596	\$ 545,613	\$ 209,425	\$ 256,000	\$ 256,000	\$ -	0.00%		
2235 - RIVERBOAT FUND	\$ -	\$ -	\$ 537,477	\$ 750,000	\$ 750,000	\$ -	0.00%		
2240 - LOIT PUBLIC SAFETY	\$ 5,537,454	\$ 5,955,141	\$ 3,192,656	\$ 6,656,080	\$ 7,116,280	\$ 460,200	6.91%		
2500 - CENTRAL GARAGE	\$ 2,196,175	\$ 2,794,038	\$ 1,365,577	\$ 3,002,142	\$ 3,359,202	\$ 357,060	11.89%		
2501 - MAUSOLEUM OPERATIONS	\$ 9,800	\$ 10,878	\$ 6,452	\$ 16,700	\$ 19,900	\$ 3,200	19.16%		
2502 - ELKHART ENVIRONMENTAL CENTER	\$ 322,461	\$ 333,379	\$ 265,724	\$ 709,010	\$ 556,495	\$ (152,515)	-21.51%		
2503 - GREAT ELKHART FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%		
2505 - E 911	\$ 73,591	\$ 76,681	\$ 55,080	\$ 79,200	\$ 79,200	\$ -	0.00%		
2510 - NYC RR MUSEUM	\$ 145,344	\$ 281,619	\$ 96,191	\$ 310,420	\$ 269,350	\$ (41,070)	-13.23%		
2511 - LERNER THEATRE	\$ 953,815	\$ 1,729,187	\$ 910,322	\$ 2,511,593	\$ 2,399,551	\$ (112,042)	-4.46%		
2520 - PARK PROGRAM	\$ 255,845	\$ 247,914	\$ 158,284	\$ 353,185	\$ 538,255	\$ 185,070	52.40%		
2543 - ANIMAL CONTROL ORDINANCE	\$ 126,516	\$ 140,450	\$ 76,533	\$ 142,150	\$ 142,150	\$ -	0.00%		
2575 - COMMUNITY PROMOTION	\$ -	\$ 6,891	\$ 3,469	\$ 10,000	\$ 15,000	\$ 5,000	50.00%		
3323 - PARK BOND 2019 ALLOCATION	\$ 1,081,100	\$ 718,450	\$ -	\$ 725,350	\$ 722,650	\$ (2,700)	-0.37%		
4401 - CUM CAPITAL IMPROVEMENT	\$ 161,742	\$ 164,868	\$ 110,355	\$ 210,000	\$ 100,000	\$ (110,000)	-52.38%		
4402 - CUM CAPITAL DEVELOPMENT	\$ 1,427,574	\$ 1,038,033	\$ 1,308,500	\$ 1,626,500	\$ 1,315,852	\$ (310,648)	-19.10%		
4425 - CUM FIRE EQUIP & POLICE	\$ 1,081,631	\$ 1,241,880	\$ 908,933	\$ 1,475,060	\$ 3,105,197	\$ 1,630,137	110.51%		
4428 - CUMULATIVE SEWER	\$ 383,653	\$ 222,715	\$ 60,485	\$ 250,000	\$ 250,000	\$ -	0.00%		
4436 - CEDIT	\$ 4,958,319	\$ 6,933,492	\$ 2,611,869	\$ 5,112,000	\$ 5,762,000	\$ 650,000	12.72%		
4650 - ELKHART CAPITAL OUTLAY	\$ 3,145,820	\$ 777,229	\$ 995,866	\$ -	\$ -	\$ -	0.00%		
8801 - FIRE PENSION	\$ 2,666,792	\$ 2,706,915	\$ 1,323,462	\$ 2,795,172	\$ 2,778,816	\$ (16,356)	-0.59%		
8802 - POLICE PENSION	\$ 2,115,612	\$ 2,093,163	\$ 1,058,165	\$ 2,384,357	\$ 2,330,000	\$ (54,357)	-2.28%		
8812 - MAUSOLEUM PERPETUAL CARE	\$ 7,999	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%		
Total Fund Summary	\$ 94,123,429	\$ 114,794,767	\$ 60,942,481	\$ 117,876,747	\$ 125,754,599	\$ 7,877,852	6.68%		

2025 Appropriations Budget By Fund and Category

Total Budgeted Appropriations: \$125,754,599

Fund #	Fund Name	Salaries and Wages	Employee Benefits	Supplies	Services & Charges	Debt Service	Capital Outlays	Interfund Operating		Total
								Transfers		
1101	GENERAL	\$ 37,583,739	\$ 14,055,420	\$ 3,299,517	\$ 10,153,257	\$ 6,600	\$ 2,613,250	\$ 6,140,000	\$	\$ 73,851,783
2201	MVH	\$ 3,513,100	\$ 1,390,800	\$ 3,563,900	\$ 1,089,002	\$ -	\$ 1,959,700	\$ -	\$ -	\$ 11,516,502
2202	LOCAL ROAD & STREET	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
2204	PARK & RECREATION	\$ 1,686,277	\$ 500,798	\$ 397,500	\$ 835,120	\$ -	\$ 455,000	\$ 775,000	\$ -	\$ 4,649,695
2205	CEMETERY	\$ 674,200	\$ 202,050	\$ 43,650	\$ 121,750	\$ -	\$ 6,000	\$ -	\$ -	\$ 1,047,650
2206	AVIATION	\$ 784,600	\$ 274,100	\$ 130,670	\$ 338,301	\$ -	\$ -	\$ -	\$ -	\$ 1,527,671
2214	PROBATION USERS FEE	\$ 134,200	\$ 39,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,500
2228	LAW ENFORCEMENT EDUCATION	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
2230	RECORD PERPETUATION	\$ 33,800	\$ 2,600	\$ 12,000	\$ 33,500	\$ -	\$ -	\$ -	\$ -	\$ 81,900
2234	UNSAFE BUILDING	\$ -	\$ -	\$ -	\$ 256,000	\$ -	\$ -	\$ -	\$ -	\$ 256,000
2235	RIVERBOAT FUND	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
2236	RAINY DAY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2240	LOIT PUBLIC SAFETY	\$ 4,964,600	\$ 2,151,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,116,280
2500	CENTRAL GARAGE	\$ 1,191,500	\$ 532,800	\$ 991,302	\$ 483,600	\$ -	\$ 160,000	\$ -	\$ -	\$ 3,359,202
2501	MAUSOLEUM OPERATIONS	\$ -	\$ -	\$ 8,500	\$ 11,400	\$ -	\$ -	\$ -	\$ -	\$ 19,900
2502	ENVIRONMENTAL CENTER	\$ 246,400	\$ 75,100	\$ 80,745	\$ 107,250	\$ -	\$ 47,000	\$ -	\$ -	\$ 556,495
2503	GREAT ELKHART FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2505	E 911	\$ -	\$ -	\$ -	\$ 79,200	\$ -	\$ -	\$ -	\$ -	\$ 79,200
2510	NYC RR MUSEUM	\$ 181,700	\$ 22,600	\$ 3,100	\$ 61,950	\$ -	\$ -	\$ -	\$ -	\$ 269,350
2511	LERNER THEATRE	\$ 1,061,400	\$ 396,200	\$ 60,300	\$ 677,651	\$ -	\$ 104,000	\$ 100,000	\$ -	\$ 2,399,551
2520	PARK PROGRAM	\$ -	\$ -	\$ 184,850	\$ 233,405	\$ -	\$ 120,000	\$ -	\$ -	\$ 538,255
2543	ANIMAL CONTROL ORDINANCE	\$ -	\$ -	\$ 2,000	\$ 140,150	\$ -	\$ -	\$ -	\$ -	\$ 142,150
2575	COMMUNITY PROMOTION	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
3323	PARK BOND 2019 ALLOCATION	\$ -	\$ -	\$ -	\$ 5,250	\$ 717,400	\$ -	\$ -	\$ -	\$ 722,650
4401	CUM CAPITAL IMPROVEMENT	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
4402	CUM CAPITAL DEVELOPMENT	\$ -	\$ -	\$ 5,500	\$ 1,310,352	\$ -	\$ -	\$ -	\$ -	\$ 1,315,852
4425	CUM FIRE EQUIP & POLICE	\$ -	\$ -	\$ -	\$ 248,588	\$ 360,615	\$ 2,495,994	\$ -	\$ -	\$ 3,105,197
4428	CUMULATIVE SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
4436	CEDIT	\$ -	\$ -	\$ -	\$ 4,662,000	\$ -	\$ -	\$ 1,100,000	\$ -	\$ 5,762,000
4650	Elkhart Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8801	FIRE PENSION	\$ 8,531	\$ 1,361	\$ 2,250	\$ 2,766,674	\$ -	\$ -	\$ -	\$ -	\$ 2,778,816
8802	POLICE PENSION	\$ -	\$ -	\$ 1,000	\$ 2,329,000	\$ -	\$ -	\$ -	\$ -	\$ 2,330,000
8811	CEMETERY PERPETUAL CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8812	MAUSOLEUM PERPETUAL CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 52,064,047	\$ 19,644,809	\$ 10,636,784	\$ 25,998,400	\$ 1,084,615	\$ 8,210,944	\$ 8,115,000	\$	\$ 125,754,599

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 1101 - GENERAL							
Expense							
Department: 000 - Non Departmental							
Other Services & Charges							
1101-5-000-4360100	\$ 220,917	\$ 136,422	\$ -	\$ -	\$ -	\$ -	0.00%
Total Other Services & Charges	\$ 220,917	\$ 136,422	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay							
1101-5-000-4430000	\$ 353,850	\$ 126,558	\$ 113,709	\$ -	\$ -	\$ -	0.00%
Total Capital Outlay	\$ 353,850	\$ 126,558	\$ 113,709	\$ -	\$ -	\$ -	0.00%
Other Financing Uses							
1101-5-000-4520000	\$ 7,350,000	\$ 610,000	\$ 5,097,244	\$ 6,140,000	\$ 6,140,000	\$ -	0.00%
1101-5-000-4540000	\$ -	\$ 17,500,000	\$ 5,000,000	\$ -	\$ -	\$ -	0.00%
1101-5-000-4581000	\$ 4,944	\$ 4,963	\$ 473	\$ -	\$ -	\$ -	0.00%
Total Other Financing Uses	\$ 7,354,944	\$ 18,114,963	\$ 10,097,717	\$ 6,140,000	\$ 6,140,000	\$ -	0.00%
Total Department: 000 - Non Departmental	\$ 7,929,711	\$ 18,377,943	\$ 10,211,426	\$ 6,140,000	\$ 6,140,000	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-001: Mayor

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4130500	Employer's Group & Life Insurance	\$ 28,700	Increase to reflect changes in employee plan selections
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022		2023		2024	2024	2025	Increase / (Decrease)	%
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget				
Department: 001 - Mayor										
Personnel Services										
1101-5-001-4110130	Full Time	\$ 284,491	\$ 466,491	\$ 248,569	\$ 467,500	\$ 467,700	\$ 200	0.04%		
1101-5-001-4130100	Employer's Social Security	\$ 23,714	\$ 27,793	\$ 14,871	\$ 29,000	\$ 29,000	\$ -	0.00%		
1101-5-001-4130200	Employer's Medicare	\$ 5,546	\$ 6,500	\$ 3,478	\$ 6,800	\$ 6,800	\$ -	0.00%		
1101-5-001-4130300	Employer's Pension Expense	\$ 55,742	\$ 60,254	\$ 29,878	\$ 67,800	\$ 67,900	\$ 100	0.15%		
1101-5-001-4130500	Employer's Group & Life Ins	\$ 26,996	\$ 39,062	\$ 13,763	\$ 42,700	\$ 71,400	\$ 28,700	67.21%		
	Total Personnel Services	\$ 396,488	\$ 600,099	\$ 310,559	\$ 613,800	\$ 642,800	\$ 29,000	4.72%		
Supplies										
1101-5-001-4210200	Stationary & Printing	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%		
1101-5-001-4210500	Office Supplies	\$ 3,677	\$ 3,221	\$ 2,484	\$ 5,000	\$ 5,000	\$ -	0.00%		
	Total Supplies	\$ 4,000	\$ 3,221	\$ 2,484	\$ 5,000	\$ 5,000	\$ -	0.00%		
Other Services & Charges										
1101-5-001-4310400	Professional Services	\$ 550	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%		
1101-5-001-4320300	Travel	\$ 7,212	\$ 6,011	\$ 2,141	\$ 6,000	\$ 6,000	\$ -	0.00%		
1101-5-001-4320400	Telephone & Communication	\$ 5,007	\$ 3,996	\$ 1,879	\$ 6,000	\$ 6,000	\$ -	0.00%		
1101-5-001-4330300	Advertising	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%		
1101-5-001-4360400	Maintenance Contracts	\$ 1,353	\$ 1,463	\$ 470	\$ 3,000	\$ 3,000	\$ -	0.00%		
1101-5-001-4390300	Subscriptions	\$ 173	\$ 654	\$ 693	\$ 500	\$ 500	\$ -	0.00%		
1101-5-001-4390800	Memberships & Dues	\$ 100	\$ 1,199	\$ -	\$ 400	\$ 400	\$ -	0.00%		
1101-5-001-4390900	Other Services & Charges	\$ 593	\$ 354	\$ 246	\$ 5,000	\$ 5,000	\$ -	0.00%		
1101-5-001-4390910	Education	\$ 895	\$ 987	\$ 548	\$ 5,000	\$ 5,000	\$ -	0.00%		
	Total Other Services & Charges	\$ 20,383	\$ 21,665	\$ 5,977	\$ 32,900	\$ 32,900	\$ -	0.00%		
Other Financing Uses										
1101-5-001-4581000	Unappropriated Expenses	\$ -	\$ -	\$ 3,193	\$ -	\$ -	\$ -	0.00%		
	Total Other Financing Uses	\$ -	\$ -	\$ 3,193	\$ -	\$ -	\$ -	0.00%		
	Total Department: 001 - Mayor	\$ 420,872	\$ 624,985	\$ 322,214	\$ 651,700	\$ 680,700	\$ 29,000	4.45%		

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-002: Board of Works

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 75,500	Increase to reflect new Neighborhood Coordinator position (\$67,700), align with current salary levels and proposed performance raises. To reflect new part time position for 311 Increase due to changes in gross payroll Increase due to changes in gross payroll Increase to reflect current plan selections and new position at family rate.
4110150	Part Time	\$ 29,000	
4130100	Employer's Social Security	\$ 6,500	
4130300	Employer's Pension Expense	\$ 11,000	
4130500	Employer's Group & Life Insurance	\$ 27,900	
		<u>\$ 149,900</u>	
<u>Supplies</u>			
4210200	Stationary & Printing	\$ 10,000	Increase to reflect publication of neighborhood guides
4220150	Operating Supplies	\$ 7,500	Increase to reflect for 311 supplies
		<u>\$ 17,500</u>	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 48,000	Increase to reflect costs associated with Public Relations
4320400	Telephone & Communication	\$ (10,000)	Decrease to reflect anticipated needs
4340200	Liability Insurance	\$ 11,000	Increase to reflect anticipated increase in premium and change deductible
4360400	Maintenance Contracts	\$ 16,256	Increase to reflect ongoing license and maintenance fees associated with patriot rail road improvements
4370200	Equipment Leases	\$ 6,600	Increase to reflect current lease payments
4390910	Education	\$ 3,000	Increase to reflect needs anticipated 311 needs
4390912	Contract Services	\$ 17,875	Increase to reflect needs associated with required digital records management and other outside services
		<u>\$ 92,731</u>	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2024							%
		2022 Total Activity	2023 Total Activity	YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)		
Department: 002 - Board Of Works									
Personnel Services									
1101-5-002-4110130	Full Time	\$ 88,881	\$ 134,401	\$ 80,674	\$ 173,100	\$ 248,600	\$ 75,500	43.62%	
1101-5-002-4110150	Part Time	\$ -	\$ -	\$ -	\$ -	\$ 29,000	\$ 29,000	0.00%	
1101-5-002-4130100	Employer's Social Security	\$ 5,412	\$ 7,980	\$ 4,834	\$ 10,800	\$ 17,300	\$ 6,500	60.19%	
1101-5-002-4130200	Employer's Medicare	\$ 1,266	\$ 1,866	\$ 1,130	\$ 2,600	\$ 4,100	\$ 1,500	57.69%	
1101-5-002-4130300	Employer's Pension Expense	\$ 12,692	\$ 19,085	\$ 11,514	\$ 25,100	\$ 36,100	\$ 11,000	43.82%	
1101-5-002-4130400	Indiana Unemployment	\$ -	\$ -	\$ 5,099	\$ 65,000	\$ 65,000	\$ -	0.00%	
1101-5-002-4130500	Employer's Group & Life Ins	\$ 5,143	\$ 15,663	\$ 9,090	\$ 22,500	\$ 50,400	\$ 27,900	124.00%	
1101-5-002-4131200	Sick Incentive	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%	
	Total Personnel Services	\$ 113,393	\$ 178,996	\$ 112,341	\$ 349,100	\$ 500,500	\$ 151,400	43.37%	
Supplies									
1101-5-002-4210200	Stationary & Printing	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.00%	
1101-5-002-4210500	Office Supplies	\$ 6,000	\$ 9,292	\$ 3,623	\$ 11,000	\$ 11,000	\$ -	0.00%	
1101-5-002-4220150	Operating Supplies	\$ 6,000	\$ 9,292	\$ 3,623	\$ -	\$ 7,500	\$ 7,500	0.00%	
	Total Supplies	\$ 12,000	\$ 18,584	\$ 7,246	\$ 11,000	\$ 28,500	\$ 17,500	159.09%	
Other Services & Charges									
1101-5-002-4310400	Professional Services	\$ 389,469	\$ 326,880	\$ 183,657	\$ 385,000	\$ 433,000	\$ 48,000	12.47%	
1101-5-002-4320300	Travel	\$ 971	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%	
1101-5-002-4320400	Telephone & Communication	\$ 44,791	\$ 44,141	\$ 24,311	\$ 63,000	\$ 53,000	\$ (10,000)	-15.87%	
1101-5-002-4330200	Legal Notice Publication	\$ 1,393	\$ 2,365	\$ 1,402	\$ 5,000	\$ 5,000	\$ -	0.00%	
1101-5-002-4340200	Liability Liability Insurance Liability Insur	\$ 155,735	\$ 140,000	\$ 70,000	\$ 350,000	\$ 361,000	\$ 11,000	3.14%	
1101-5-002-4350100	Electricity	\$ 603,367	\$ 568,263	\$ 314,258	\$ 670,000	\$ 670,000	\$ -	0.00%	
1101-5-002-4350200	Natural Gas	\$ 5,793	\$ 5,136	\$ 3,139	\$ 10,000	\$ 10,000	\$ -	0.00%	
1101-5-002-4350400	Water & Sewer	\$ 9,973	\$ 9,308	\$ 5,029	\$ 12,000	\$ 12,000	\$ -	0.00%	
1101-5-002-4360100	Repairs & Maintenance - Bldg.	\$ 37,714	\$ 79,458	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%	
1101-5-002-4360400	Maintenance Contract	\$ 1,215	\$ 2,100	\$ -	\$ -	\$ 16,256	\$ 16,256	0.00%	
1101-5-002-4370200	Equipment Leases	\$ 790	\$ 1,380	\$ -	\$ -	\$ 6,600	\$ 6,600	0.00%	
1101-5-002-4390200	Postage	\$ 27,042	\$ 30,784	\$ 14,979	\$ 30,000	\$ 30,000	\$ -	0.00%	
1101-5-002-4390300	Subscriptions	\$ 50	\$ -	\$ -	\$ 2,900	\$ 2,900	\$ -	0.00%	
1101-5-002-4390520	Grant Expense	\$ 25,000	\$ 34,430	\$ -	\$ 44,000	\$ 45,000	\$ 1,000	2.27%	
1101-5-002-4390700	Election Expenses	\$ -	\$ 64,255	\$ 44,501	\$ -	\$ -	\$ -	0.00%	
1101-5-002-4390800	Memberships & Dues	\$ 31,095	\$ 53,867	\$ 2,308	\$ 43,100	\$ 43,100	\$ -	0.00%	
1101-5-002-4390900	Other Services & Charges	\$ 26,024	\$ 12,393	\$ 3,098	\$ 108,900	\$ 108,900	\$ -	0.00%	
1101-5-002-4390910	Education	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	0.00%	
1101-5-002-4390912	Contract Services	\$ -	\$ 10,014	\$ 56,913	\$ 472,125	\$ 490,000	\$ 17,875	3.79%	
1101-5-002-4392000	Municipal Band Assistance	\$ 55,000	\$ 59,584	\$ 27,080	\$ 65,000	\$ 65,000	\$ -	0.00%	
	Total Other Services & Charges	\$ 1,415,423	\$ 1,444,360	\$ 750,674	\$ 2,313,025	\$ 2,406,756	\$ 93,731	4.05%	
Capital Outlay									
1101-5-002-4440100	Furniture & Fixtures	\$ 22,709	\$ 18,251	\$ 2,384	\$ 20,000	\$ 20,000	\$ -	0.00%	
1101-5-002-4440300	Office Equipment	\$ 8,152	\$ 14,609	\$ 4,578	\$ 20,000	\$ 20,000	\$ -	0.00%	
	Total Capital Outlay	\$ 30,861	\$ 32,860	\$ 6,962	\$ 40,000	\$ 40,000	\$ -	0.00%	
	Total Department: 002 - Board Of Works	\$ 1,571,677	\$ 1,674,799	\$ 877,223	\$ 2,713,125	\$ 2,975,756	\$ 262,631	9.68%	

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-003: Building & Code Enforcement

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 32,100	Increase to align with current salary levels and proposed performance based raises
4130300	Employer's Pension Expense	\$ 4,700	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ (14,300)	Decrease to reflect changes in employee plan selection
		\$ 22,500	
<u>Supplies</u>			
4230300	Small Tools & Minor Equipment	\$ 6,750	Increase for 3 surface pro tablets for Code Officers - \$2,250 per tablet
<u>Other Services & Charges</u>			
4310400	Credit Card Processing Fees	\$ 11,100	Increase due to new credit card processing fees vendor (Global Payments)
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 32,000	Increase for Ford Maverick to replace current vehicle used by Mechanical Inspector that has reached end of its useful life

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 003 - Building/code Enforcement								
Personnel Services								
1101-5-003-4110130	Full Time	\$ 842,078	\$ 907,818	\$ 482,367	\$ 998,300	\$ 1,030,400	\$ 32,100	3.22%
1101-5-003-4110140	Temp	\$ 3,268	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-003-4110150	Part Time	\$ 19,816	\$ 22,239	\$ 4,885	\$ 24,700	\$ 24,700	\$ -	0.00%
1101-5-003-4110160	Overtime	\$ 791	\$ 924	\$ 558	\$ 1,700	\$ 1,700	\$ -	0.00%
1101-5-003-4110170	Longevity	\$ 2,100	\$ 2,100	\$ 1,050	\$ 2,100	\$ 2,100	\$ -	0.00%
1101-5-003-4130100	Employer's Social Security	\$ 51,246	\$ 55,470	\$ 29,122	\$ 63,600	\$ 65,400	\$ 1,800	2.83%
1101-5-003-4130200	Employer's Medicare	\$ 11,985	\$ 12,973	\$ 6,811	\$ 14,900	\$ 15,300	\$ 400	2.68%
1101-5-003-4130300	Employer's Pension Expense	\$ 116,310	\$ 127,453	\$ 65,717	\$ 145,100	\$ 149,800	\$ 4,700	3.24%
1101-5-003-4130500	Employer's Group & Life Ins	\$ 120,915	\$ 139,888	\$ 72,969	\$ 188,900	\$ 174,600	\$ (14,300)	-7.57%
1101-5-003-4131200	Sick Incentive	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Personnel Services	\$ 1,168,851	\$ 1,268,865	\$ 663,480	\$ 1,439,300	\$ 1,464,000	\$ 24,700	1.72%
Supplies								
1101-5-003-4210200	Stationary & Printing	\$ 3,196	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-003-4210500	Office Supplies	\$ 1,905	\$ 4,228	\$ 1,306	\$ 8,500	\$ 8,500	\$ -	0.00%
1101-5-003-4220100	Operating Supplies	\$ 3,424	\$ 3,596	\$ 7,857	\$ 13,700	\$ 13,700	\$ -	0.00%
1101-5-003-4220160	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-003-4220210	Gasoline	\$ 10,964	\$ 11,209	\$ 5,635	\$ 11,000	\$ 11,000	\$ -	0.00%
1101-5-003-4220310	Household, Laundry, Clean	\$ 6,659	\$ 6,521	\$ 3,460	\$ 5,850	\$ 5,850	\$ -	0.00%
1101-5-003-4220311	Clothing & Outerwear	\$ -	\$ 3,135	\$ 2,313	\$ 3,150	\$ 3,150	\$ -	0.00%
1101-5-003-4220320	Medical, Surgical	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-003-4230300	Small Tools & Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ 6,750	\$ 6,750	0.00%
	Total Supplies	\$ 26,192	\$ 28,688	\$ 20,571	\$ 42,200	\$ 48,950	\$ 6,750	16.00%
Other Services & Charges								
1101-5-003-4310400	Professional Services	\$ 14,809	\$ 8,376	\$ -	\$ 40,000	\$ 40,000	\$ -	0.00%
1101-5-003-4320300	Travel	\$ 3,387	\$ 7,973	\$ 541	\$ 6,500	\$ 6,500	\$ -	0.00%
1101-5-003-4320400	Telephone & Communication	\$ 7,977	\$ 7,875	\$ 3,942	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-003-4360400	Maintenance Contracts	\$ 375	\$ 17,560	\$ 85	\$ 2,500	\$ 2,500	\$ -	0.00%
1101-5-003-4390800	Subscriptions & Memberships	\$ 1,871	\$ 2,641	\$ 1,155	\$ 4,000	\$ 4,000	\$ -	0.00%
1101-5-003-4390910	Education	\$ 5,302	\$ 7,056	\$ 1,498	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-003-4390925	Credit Card Processing Fees	\$ 2,423	\$ 3,126	\$ 7,489	\$ 3,900	\$ 15,000	\$ 11,100	284.62%
1101-5-003-4391100	Minor Misc. Small Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 36,144	\$ 54,607	\$ 14,709	\$ 76,900	\$ 88,000	\$ 11,100	14.43%
Capital Outlay								
1101-5-003-4440200	Motor Equipment	\$ 43,495	\$ -	\$ 27,669	\$ -	\$ 32,000	\$ 32,000	0.00%
	Total Capital Outlay	\$ 43,495	\$ -	\$ 27,669	\$ -	\$ 32,000	\$ 32,000	0.00%
Other Financing Uses								
1101-5-003-4581000	Unappropriated	\$ 40	\$ 1,236	\$ 185	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 40	\$ 1,236	\$ 185	\$ -	\$ -	\$ -	0.00%
Total Department: 003 - Building/code Enforcement		\$ 1,274,723	\$ 1,353,396	\$ 726,613	\$ 1,558,400	\$ 1,632,950	\$ 74,550	4.78%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-004: City Clerk

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 23,900	Increase to align with current salary levels and proposed performance based raises
4110150	Part Time	\$ (6,500)	Decrease to reflect shift to expected needs based on prior year hours worked
4130300	Employer's Pension Expense	\$ 3,500	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ (10,400)	Decrease to reflect changes in employee plan selection
		\$ 10,500	
Supplies			
4210500	Office Supplies	\$ (10,750)	Decrease to reflect shift to Records Perpetuation Fund
Other Services & Charges			
4390300	Subscriptions	\$ (3,500)	Decrease to reflect shift to Records Perpetuation Fund
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 004 - City Clerk								
<u>Personnel Services</u>								
1101-5-004-4110130	Full Time	\$ 455,563	\$ 567,380	\$ 301,486	\$ 608,600	\$ 632,500	\$ 23,900	3.93%
1101-5-004-4110140	Temporary	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,000	\$ 2,000	40.00%
1101-5-004-4110150	Part Time	\$ 49,816	\$ 56,870	\$ 25,505	\$ 72,200	\$ 65,700	\$ (6,500)	-9.00%
1101-5-004-4110160	Overtime	\$ 2,210	\$ 1,992	\$ 1,022	\$ 4,000	\$ 4,000	\$ -	0.00%
1101-5-004-4130100	Employer's Social Security	\$ 34,628	\$ 37,429	\$ 19,664	\$ 42,300	\$ 43,800	\$ 1,500	3.55%
1101-5-004-4130200	Employer's Medicare	\$ 8,098	\$ 8,754	\$ 4,599	\$ 9,900	\$ 10,300	\$ 400	4.04%
1101-5-004-4130300	Employer's Pension Expense	\$ 74,958	\$ 80,840	\$ 42,954	\$ 88,300	\$ 91,800	\$ 3,500	3.96%
1101-5-004-4130500	Employer's Group & Life Ins	\$ 47,400	\$ 53,807	\$ 24,929	\$ 75,000	\$ 64,600	\$ (10,400)	-13.87%
	Total Personnel Services	\$ 672,672	\$ 807,071	\$ 420,159	\$ 905,300	\$ 919,700	\$ 14,400	1.59%
<u>Supplies</u>								
1101-5-004-4210200	Stationary & Printing	\$ 1,062	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-004-4210500	Office Supplies	\$ -	\$ 7,459	\$ 5,595	\$ 10,750	\$ -	\$ (10,750)	-100.00%
1101-5-004-4220150	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Supplies	\$ 1,062	\$ 7,459	\$ 5,595	\$ 10,750	\$ -	\$ (10,750)	-100.00%
<u>Other Services & Charges</u>								
1101-5-004-4310400	Professional Services	\$ -	\$ 920	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-004-4320300	Travel	\$ -	\$ 433	\$ -	\$ 3,500	\$ 3,500	\$ -	0.00%
1101-5-004-4320400	Telephone & Communication	\$ 303	\$ 253	\$ 132	\$ 300	\$ 300	\$ -	0.00%
1101-5-004-4360400	Maintenance Contracts	\$ 2,300	\$ 1,142	\$ 229	\$ 2,700	\$ 2,700	\$ -	0.00%
1101-5-004-4390300	Subscriptions	\$ 804	\$ 250	\$ 507	\$ 3,500	\$ -	\$ (3,500)	-100.00%
1101-5-004-4390910	Education	\$ 2,547	\$ 149	\$ 49	\$ 3,500	\$ 3,500	\$ -	0.00%
1101-5-004-4390912	Contract Services	\$ -	\$ -	\$ 5,735	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 5,954	\$ 3,147	\$ 6,652	\$ 13,500	\$ 10,000	\$ (3,500)	-25.93%
<u>Capital Outlay</u>								
1101-5-004-4440300	Office Equipment	\$ -	\$ -	\$ 876	\$ 1,000	\$ -	\$ (1,000)	-100.00%
	Total Capital Outlay	\$ -	\$ -	\$ 876	\$ 1,000	\$ -	\$ (1,000)	-100.00%
	Total Department: 004 - City Clerk	\$ 679,688	\$ 817,677	\$ 433,281	\$ 930,550	\$ 929,700	\$ (850)	-0.09%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-005: City Court

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 4,400	Increase to reflect proposed raises for elected officials
4130500	Employers Group & Life Insurance	\$ 4,100	Increase to reflect current plan selection
		\$ 8,500	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 005 - City Court								
Personnel Services								
1101-5-005-4110130	Full Time	\$ -	\$ 85,076	\$ 44,240	\$ 87,700	\$ 92,100	\$ 4,400	5.02%
1101-5-005-4130100	Employer's Social Security	\$ 4,763	\$ 5,036	\$ 2,545	\$ 5,500	\$ 5,800	\$ 300	5.45%
1101-5-005-4130200	Employer's Medicare	\$ 1,114	\$ 1,178	\$ 595	\$ 1,300	\$ 1,400	\$ 100	7.69%
1101-5-005-4130500	Employer's Group & Life Ins	\$ 13,752	\$ 15,695	\$ 9,849	\$ 18,500	\$ 22,600	\$ 4,100	22.16%
	Total Personnel Services	\$ 19,629	\$ 106,984	\$ 57,229	\$ 113,000	\$ 121,900	\$ 8,900	7.88%
Other Services & Charges								
1101-5-005-4310700	Pro-tem	\$ 725	\$ 575	\$ 425	\$ 2,450	\$ 2,450	\$ -	0.00%
1101-5-005-4320300	Travel	\$ 546	\$ 424	\$ -	\$ 800	\$ 800	\$ -	0.00%
1101-5-005-4360400	Maintenance Contracts	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
1101-5-005-4390300	Subscriptions	\$ 539	\$ 412	\$ 50	\$ 543	\$ 543	\$ -	0.00%
1101-5-005-4390900	Other Services & Charges	\$ -	\$ 245	\$ -	\$ 500	\$ 500	\$ -	0.00%
	Total Other Services & Charges	\$ 1,810	\$ 1,655	\$ 475	\$ 5,293	\$ 5,293	\$ -	0.00%
	Total Department: 005 - City Court	\$ 21,439	\$ 108,640	\$ 57,704	\$ 118,293	\$ 127,193	\$ 8,900	7.52%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-006: Probation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Service			
4110130	Full Time	\$ 6,200	Increase to reflect contractually obligated increases and proposed performance based raises
4110150	Part Time	\$ 16,300	Increase to reflect transition of translators to part time employees
		\$ 22,500	
Other Services & Charges			
4310100	Legal Assistance	\$ 32,000	Increase to maintain current level of service due to rising costs of legal assistance
4310400	Professional Services	\$ (24,000)	Decrease to reflect transition of translators to part time
		\$ 8,000	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 006 - City Court/probation								
Personnel Services								
1101-5-006-4110130	Full Time	\$ 138,542	\$ 150,678	\$ 79,273	\$ 161,800	\$ 168,000	\$ 6,200	3.83%
1101-5-006-4110150	Part Time	\$ 14,975	\$ 15,427	\$ 9,023	\$ 17,000	\$ 33,300	\$ 16,300	95.88%
1101-5-006-4130100	Employer's Social Security	\$ 8,999	\$ 9,815	\$ 5,235	\$ 11,100	\$ 12,600	\$ 1,500	13.51%
1101-5-006-4130200	Employer's Medicare	\$ 2,105	\$ 2,296	\$ 1,224	\$ 2,700	\$ 3,000	\$ 300	11.11%
1101-5-006-4130300	Employer's Pension Expense	\$ 19,790	\$ 21,396	\$ 11,257	\$ 23,500	\$ 24,400	\$ 900	3.83%
1101-5-006-4130500	Employer's Group & Life Ins.	\$ 15,574	\$ 18,205	\$ 7,723	\$ 17,900	\$ 19,500	\$ 1,600	8.94%
	Total Personnel Services	\$ 199,985	\$ 217,817	\$ 113,735	\$ 234,000	\$ 260,800	\$ 26,800	11.45%
Supplies								
1101-5-006-4210200	Stationary & Printing	\$ 1,629	\$ 1,948	\$ 540	\$ 2,400	\$ 2,400	\$ -	0.00%
1101-5-006-4210500	Office Supplies	\$ 1,477	\$ 2,325	\$ 1,173	\$ 3,000	\$ 3,000	\$ -	0.00%
1101-5-006-4220150	Operating Supplies	\$ 15	\$ -	\$ -	\$ 300	\$ 300	\$ -	0.00%
1101-5-006-4220310	Household Laundry, Cleaning	\$ 894	\$ 473	\$ 408	\$ 1,000	\$ 1,000	\$ -	0.00%
	Total Supplies	\$ 4,015	\$ 4,745	\$ 2,121	\$ 6,700	\$ 6,700	\$ -	0.00%
Other Services & Charges								
1101-5-006-4310100	Legal Assistance	\$ 50,000	\$ 45,833	\$ 20,833	\$ 55,000	\$ 87,000	\$ 32,000	58.18%
1101-5-006-4310400	Professional Services	\$ 20,246	\$ 19,310	\$ 8,542	\$ 29,000	\$ 5,000	\$ (24,000)	-82.76%
1101-5-006-4320300	Travel	\$ 2,564	\$ 4,357	\$ 1,391	\$ 5,500	\$ 5,500	\$ -	0.00%
1101-5-006-4320400	Telephone & Communication	\$ 3,274	\$ 3,579	\$ 2,300	\$ 4,000	\$ 4,000	\$ -	0.00%
1101-5-006-4350100	Electricity	\$ 2,847	\$ 2,945	\$ 1,882	\$ 3,500	\$ 3,500	\$ -	0.00%
1101-5-006-4350200	Natural Gas	\$ 1,560	\$ 1,612	\$ 917	\$ 4,000	\$ 4,000	\$ -	0.00%
1101-5-006-4350400	Water & Sewer	\$ 537	\$ 563	\$ 298	\$ 1,210	\$ 1,210	\$ -	0.00%
1101-5-006-4360100	Repairs & Maintenance - Bldg.	\$ 1,400	\$ 2,514	\$ 65	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-006-4360200	Equipment Repair	\$ 2,264	\$ 928	\$ 53	\$ 2,000	\$ 2,000	\$ -	0.00%
1101-5-006-4360400	Maintenance Contract	\$ 4,804	\$ 3,605	\$ 1,349	\$ 7,280	\$ 7,280	\$ -	0.00%
1101-5-006-4390300	Subscriptions	\$ 88	\$ 92	\$ -	\$ 300	\$ 300	\$ -	0.00%
1101-5-006-4390800	Memberships & Dues	\$ -	\$ -	\$ 50	\$ 121	\$ 121	\$ -	0.00%
1101-5-006-4390910	Education	\$ 981	\$ 1,080	\$ 1,324	\$ 2,450	\$ 2,450	\$ -	0.00%
	Total Other Services & Charges	\$ 90,564	\$ 86,418	\$ 39,002	\$ 124,361	\$ 132,361	\$ 8,000	6.43%
	Total Department: 006 - City Court/probation	\$ 294,564	\$ 308,980	\$ 154,858	\$ 365,061	\$ 399,861	\$ 34,800	9.53%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-009: Common Council

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 8,105	Increase to reflect proposed raises for elected officials
4130500	Employer's Group & Life Insurance	\$ (145,400)	Decrease to reflect highest rate for all counselors due to election year unknowns
		\$ (137,295)	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 009 - Common Council								
<u>Personnel Services</u>								
1101-5-009-4110130	Full Time	\$ 170,797	\$ 202,737	\$ 105,222	\$ 208,900	\$ 217,005	\$ 8,105	3.88%
1101-5-009-4110150	Part Time	\$ 9,060	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-009-4110160	Overtime	\$ 730	\$ 964	\$ 181	\$ 5,000	\$ 5,000	\$ -	0.00%
1101-5-009-4130100	Employer's Social Security	\$ 10,930	\$ 11,852	\$ 6,161	\$ 13,000	\$ 13,500	\$ 500	3.85%
1101-5-009-4130200	Employer's Medicare	\$ 2,557	\$ 2,771	\$ 1,441	\$ 3,100	\$ 3,200	\$ 100	3.23%
1101-5-009-4130300	Employer's Pension Expense	\$ 3,718	\$ 4,102	\$ 2,052	\$ 4,775	\$ 5,100	\$ 325	6.81%
1101-5-009-4130500	Employer's Group & Life Ins	\$ 52,684	\$ 52,778	\$ 26,559	\$ 218,700	\$ 73,300	\$ (145,400)	-66.48%
	Total Personnel Services	\$ 250,475	\$ 275,205	\$ 141,615	\$ 453,475	\$ 317,105	\$ (136,370)	-30.07%
<u>Supplies</u>								
1101-5-009-4210200	Stationary & Printing	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-009-4210500	Office Supplies	\$ 258	\$ 1,028	\$ 1,256	\$ 3,450	\$ 3,450	\$ -	0.00%
	Total Supplies	\$ 401	\$ 1,028	\$ 1,256	\$ 3,450	\$ 3,450	\$ -	0.00%
<u>Other Services & Charges</u>								
1101-5-009-4310400	Professional Services	\$ 7,210	\$ 4,400	\$ 9,425	\$ 50,000	\$ 50,000	\$ -	0.00%
1101-5-009-4320300	Travel	\$ 3,326	\$ 2,664	\$ 5,550	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-009-4320400	Telephone & Communication	\$ 43	\$ 47	\$ 23	\$ -	\$ -	\$ -	0.00%
1101-5-009-4330200	Legal Notice Publication	\$ 2,544	\$ 1,258	\$ 1,345	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-009-4360200	Equipment Repair	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	0.00%
1101-5-009-4360400	Maintenance Contracts	\$ 812	\$ 186	\$ 142	\$ 2,000	\$ 2,000	\$ -	0.00%
1101-5-009-4390120	Community Promotion	\$ 395	\$ 326	\$ 260	\$ 300	\$ 300	\$ -	0.00%
1101-5-009-4390900	Other Services & Charges	\$ 75	\$ 14,502	\$ 243	\$ 400	\$ 400	\$ -	0.00%
	Total Other Services & Charges	\$ 14,406	\$ 23,383	\$ 16,988	\$ 73,100	\$ 73,100	\$ -	0.00%
	Total Department: 009 - Common Council	\$ 265,282	\$ 299,617	\$ 159,859	\$ 530,025	\$ 393,655	\$ (136,370)	-25.73%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-010: Controller

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 25,534	Increase to align with current salary levels and proposed performance based raises
4130300	Employer's Pension Expense	\$ 5,100	Increase due to changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (6,000)	Decrease to reflect changes in employee plan selection
		\$ 24,634	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 010 - Controller								
Personnel Services								
1101-5-010-4110130	Full Time	\$ 304,305	\$ 423,391	\$ 235,029	\$ 509,100	\$ 534,634	\$ 25,534	5.02%
1101-5-010-4110150	Part Time	\$ -	\$ 1,108	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-010-4110160	Overtime	\$ 727	\$ 154	\$ 21	\$ 1,200	\$ -	\$ (1,200)	-100.00%
1101-5-010-4130100	Employer's Social Security	\$ 23,572	\$ 24,994	\$ 13,737	\$ 31,600	\$ 33,800	\$ 2,200	6.96%
1101-5-010-4130200	Employer's Medicare	\$ 5,513	\$ 5,846	\$ 3,213	\$ 7,400	\$ 7,900	\$ 500	6.76%
1101-5-010-4130300	Employer's Pension Expense	\$ 57,301	\$ 59,624	\$ 33,364	\$ 73,900	\$ 79,000	\$ 5,100	6.90%
1101-5-010-4130500	Employer's Group & Life Ins	\$ 72,556	\$ 66,869	\$ 32,814	\$ 104,600	\$ 98,600	\$ (6,000)	-5.74%
	Total Personnel Services	\$ 463,974	\$ 581,985	\$ 318,177	\$ 727,800	\$ 753,934	\$ 26,134	3.59%
Supplies								
1101-5-010-4210200	Stationary & Printing	\$ 1,708	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-010-4210500	Office Supplies	\$ 5,742	\$ 5,108	\$ 3,145	\$ 7,500	\$ 7,500	\$ -	0.00%
1101-5-010-4220150	Operating Supplies	\$ -	\$ -	\$ 1,127	\$ -	\$ -	\$ -	0.00%
	Total Supplies	\$ 7,450	\$ 5,108	\$ 4,272	\$ 7,500	\$ 7,500	\$ -	
Other Services & Charges								
1101-5-010-4310400	Professional Services	\$ 30,074	\$ 36,892	\$ 25,506	\$ 65,000	\$ 65,000	\$ -	0.00%
1101-5-010-4320300	Travel	\$ 4,423	\$ 3,773	\$ -	\$ 6,000	\$ 6,000	\$ -	0.00%
1101-5-010-4320400	Telephone & Communication	\$ 388	\$ 609	\$ 324	\$ 800	\$ 500	\$ (300)	-37.50%
1101-5-010-4330200	Legal Notice Publication	\$ 491	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
1101-5-010-4360400	Maintenance Contract	\$ 1,453	\$ 599	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-010-4390300	Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-010-4390800	Memberships & Dues	\$ 595	\$ -	\$ 197	\$ 600	\$ 800	\$ 200	33.33%
1101-5-010-4390910	Education	\$ 1,248	\$ 3,054	\$ 2,752	\$ 5,000	\$ 5,000	\$ -	0.00%
1101-5-010-4390912	Contract Services	\$ -	\$ 8,025	\$ 18,618	\$ 34,400	\$ 34,400	\$ -	0.00%
1101-5-010-4390925	Credit Card Processing Fees	\$ 470	\$ 126	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	Total Other Services & Charges	\$ 39,142	\$ 53,078	\$ 47,397	\$ 113,300	\$ 113,200	\$ (100)	-0.09%
	Total Department: 010 - Controller	\$ 510,566	\$ 640,171	\$ 369,845	\$ 848,600	\$ 874,634	\$ 26,034	3.07%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-011: Human Resources

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 15,900	Increase to reflect current salaries and proposed performance raises
4130500	Employer's Group & Life Insurance	\$ (3,600)	Decrease to reflect changes in employee plan selection and new position at family rate
		\$ 12,300	
<u>Supplies</u>			
		\$ -	No Material Changes
<u>Other Services & Charges</u>			
		\$ -	No Material Changes
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2024			2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
		2022 Total Activity	2023 Total Activity	YTD Activity Through Jun				
Department: 011 - Human Resources								
Personnel Services								
1101-5-011-4110130	Full Time	\$ 316,001	\$ 403,143	\$ 216,973	\$ 485,800	\$ 501,700	\$ 15,900	3.27%
1101-5-011-4110140	Temporary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-011-4110150	Part Time	\$ 10,868	\$ 25,510	\$ 11,194	\$ 31,000	\$ 31,000	\$ -	0.00%
1101-5-011-4110160	Overtime	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-011-4130100	Employer's Social Security	\$ 22,700	\$ 25,047	\$ 13,206	\$ 31,900	\$ 31,200	\$ (700)	-2.19%
1101-5-011-4130200	Employer's Medicare	\$ 5,309	\$ 5,858	\$ 3,088	\$ 7,500	\$ 7,500	\$ -	0.00%
1101-5-011-4130300	Employer's Pension Expense	\$ 53,837	\$ 57,270	\$ 30,777	\$ 70,500	\$ 72,800	\$ 2,300	3.26%
1101-5-011-4130500	Employer's Group & Life Ins	\$ 65,709	\$ 65,653	\$ 37,605	\$ 98,600	\$ 95,000	\$ (3,600)	-3.65%
	Total Personnel Services	\$ 474,460	\$ 582,481	\$ 312,843	\$ 725,300	\$ 739,200	\$ 13,900	1.92%
Supplies								
1101-5-011-4210200	Stationary & Printing	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-011-4210500	Office Supplies	\$ -	\$ -	\$ 1,994	\$ 2,500	\$ 4,500	\$ 2,000	80.00%
1101-5-011-4220100	Operating Supplies	\$ 2,469	\$ 4,641	\$ 1,038	\$ 6,500	\$ 4,500	\$ (2,000)	-30.77%
1101-5-011-4220120	Safety Supplies	\$ -	\$ 248	\$ 1,553	\$ 6,000	\$ 6,000	\$ -	0.00%
1101-5-011-4230300	Small Tools & Minor Equipment	\$ -	\$ -	\$ 7,115	\$ -	\$ 2,000	\$ 2,000	0.00%
	Total Supplies	\$ 2,779	\$ 4,889	\$ 11,699	\$ 15,000	\$ 17,000	\$ 2,000	13.33%
Other Services & Charges								
1101-5-011-4310400	Professional Services	\$ 24,929	\$ 3,550	\$ 329	\$ 15,000	\$ 15,000	\$ -	0.00%
1101-5-011-4320300	Travel	\$ -	\$ 400	\$ 44	\$ 5,000	\$ 3,000	\$ (2,000)	-40.00%
1101-5-011-4320400	Telephone & Communication	\$ 1,284	\$ 2,298	\$ 1,180	\$ 2,000	\$ 2,000	\$ -	0.00%
1101-5-011-4330100	Print Other Than Supplies	\$ 863	\$ 1,471	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
1101-5-011-4350100	Electricity	\$ 7,973	\$ 8,987	\$ 5,063	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-011-4350200	Natural Gas	\$ 2,121	\$ 2,249	\$ 1,226	\$ 4,000	\$ 4,000	\$ -	0.00%
1101-5-011-4350400	Water & Sewer	\$ 915	\$ 971	\$ 465	\$ 2,000	\$ 2,000	\$ -	0.00%
1101-5-011-4360400	Maintenance Contract	\$ 1,407	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-011-4390300	Subscriptions	\$ -	\$ 96	\$ 160	\$ -	\$ -	\$ -	0.00%
1101-5-011-4390800	Organizational Membership & Dues	\$ 916	\$ 1,637	\$ 792	\$ 4,000	\$ 4,000	\$ -	0.00%
1101-5-011-4390910	Education & Training	\$ 14,776	\$ 25,010	\$ 14,505	\$ 64,000	\$ 62,000	\$ (2,000)	-3.13%
1101-5-011-4390912	Contract Services	\$ -	\$ 47,885	\$ 31,226	\$ 60,000	\$ 62,000	\$ 2,000	3.33%
1101-5-011-4390915	Recruiting & Moving	\$ -	\$ 195	\$ 3,115	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 55,184	\$ 94,749	\$ 58,106	\$ 167,500	\$ 165,500	\$ (2,000)	-1.19%
	Total Department: 011 - Human Resources	\$ 532,423	\$ 682,119	\$ 382,648	\$ 907,800	\$ 921,700	\$ 13,900	1.53%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-015: Legal

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 25,300	Increase to reflect current rates of pay, and proposed raises
4130300	Employer's Pension Expense	\$ 3,700	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ (17,100)	Decrease to reflect changes in employee plan selection
		\$ 11,900	
<u>Other Services & Charges</u>			
4390300	Subscriptions	\$ (12,500)	Decrease to reflect transfer of software subscriptions to new account line
4390310	Software Subscriptions & Licenses	\$ 15,700	Increase to reflect new account line (12,500), new Laredo subscription and increased cost associated with Westlaw
		\$ 3,200	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 015 - Legal Department								
Personnel Services								
1101-5-015-4110130	Full Time	\$ 271,497	\$ 460,987	\$ 231,104	\$ 492,100	\$ 517,400	\$ 25,300	5.14%
1101-5-015-4110160	Overtime	\$ -	\$ 249	\$ 562	\$ -	\$ 1,500	\$ 1,500	0.00%
1101-5-015-4130100	Employer's Social Security	\$ 21,533	\$ 26,631	\$ 13,429	\$ 30,600	\$ 32,100	\$ 1,500	4.90%
1101-5-015-4130200	Employer's Medicare	\$ 5,036	\$ 6,228	\$ 3,141	\$ 7,200	\$ 7,600	\$ 400	5.56%
1101-5-015-4130300	Employer's Pension Expense	\$ 53,490	\$ 65,371	\$ 32,897	\$ 71,400	\$ 75,100	\$ 3,700	5.18%
1101-5-015-4130500	Employer's Group & Life Ins	\$ 59,085	\$ 77,732	\$ 31,745	\$ 96,300	\$ 79,200	\$ (17,100)	-17.76%
	Total Personnel Services	\$ 410,642	\$ 637,198	\$ 312,877	\$ 697,600	\$ 712,900	\$ 15,300	2.19%
Supplies								
1101-5-015-4210200	Stationary & Printing	\$ 634	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-015-4210500	Office Supplies	\$ 1,889	\$ 2,248	\$ 541	\$ 3,700	\$ 3,700	\$ -	0.00%
	Total Supplies	\$ 2,522	\$ 2,248	\$ 541	\$ 3,700	\$ 3,700	\$ -	0.00%
Other Services & Charges								
1101-5-015-4310400	Professional Services	\$ 158,443	\$ 81,494	\$ 80,632	\$ 40,000	\$ 40,000	\$ -	0.00%
1101-5-015-4310900	Transcripts	\$ 342	\$ 583	\$ 259	\$ 750	\$ 1,000	\$ 250	33.33%
1101-5-015-4320300	Travel	\$ 2,351	\$ 1,463	\$ -	\$ 3,000	\$ 3,200	\$ 200	6.67%
1101-5-015-4320400	Telephone & Communication	\$ 1,255	\$ 1,704	\$ 787	\$ 2,400	\$ 2,400	\$ -	0.00%
1101-5-015-4330200	Publication Of Legal Notice	\$ -	\$ 1,507	\$ 971	\$ 5,000	\$ 5,000	\$ -	0.00%
1101-5-015-4360400	Maintenance Contracts	\$ 1,219	\$ 968	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-015-4390300	Subscriptions	\$ 7,661	\$ 15,884	\$ 3,453	\$ 15,500	\$ 3,000	\$ (12,500)	-80.65%
1101-5-015-4390310	Software Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 15,700	\$ 15,700	0.00%
1101-5-015-4390800	Organizational Membership & Dues	\$ 1,056	\$ 1,276	\$ 676	\$ 2,000	\$ 2,500	\$ 500	25.00%
1101-5-015-4390910	Education	\$ 1,389	\$ 1,670	\$ 960	\$ 3,000	\$ 3,000	\$ -	0.00%
1101-5-015-4390912	Contract Services	\$ -	\$ -	\$ 376	\$ 1,800	\$ 3,000	\$ 1,200	66.67%
	Total Other Services & Charges	\$ 173,715	\$ 106,549	\$ 88,114	\$ 73,450	\$ 78,800	\$ 5,350	7.28%
	Total Department: 015 - Legal Department	\$ 586,879	\$ 745,996	\$ 401,532	\$ 774,750	\$ 795,400	\$ 20,650	2.67%

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 016 - Economic Development								
Personnel Services								
1101-5-016-4110130	Full Time Wages	\$ 300,328	\$ 456,535	\$ 240,102	\$ 555,400	\$ 574,800	\$ 19,400	3.49%
1101-5-016-4130100	Employer's Social Security	\$ 22,138	\$ 28,254	\$ 14,384	\$ 34,500	\$ 35,700	\$ 1,200	3.48%
1101-5-016-4130200	Employer's Medicare	\$ 5,177	\$ 6,454	\$ 3,364	\$ 8,100	\$ 8,400	\$ 300	3.70%
1101-5-016-4130300	Employer's Pension Expense	\$ 53,587	\$ 66,968	\$ 34,094	\$ 80,600	\$ 83,400	\$ 2,800	3.47%
1101-5-016-4130500	Employer's Group & Life Ins	\$ 28,058	\$ 54,188	\$ 30,319	\$ 86,800	\$ 96,600	\$ 9,800	11.29%
	Total Personnel Services	\$ 409,289	\$ 612,400	\$ 322,263	\$ 765,400	\$ 798,900	\$ 33,500	4.38%
Supplies								
1101-5-016-4210200	Stationary & Printing	\$ 715	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-016-4210500	Office Supplies	\$ 3,486	\$ 2,334	\$ 3,169	\$ 5,000	\$ 5,000	\$ -	0.00%
1101-5-016-4220150	Operating Supplies	\$ 4,016	\$ 3,643	\$ 1,325	\$ 5,000	\$ 5,000	\$ -	0.00%
1101-5-016-4220210	Gasoline	\$ 796	\$ 407	\$ 258	\$ 3,000	\$ 3,000	\$ -	0.00%
1101-5-016-4230300	Small Tools & Minor Equipment	\$ 7,200	\$ -	\$ 6,634	\$ 7,200	\$ 7,200	\$ -	0.00%
	Total Supplies	\$ 16,213	\$ 6,385	\$ 11,386	\$ 20,200	\$ 20,200	\$ -	0.00%
Other Services & Charges								
1101-5-016-4310400	Professional Services	\$ 309,501	\$ 267,472	\$ 121,533	\$ 275,000	\$ 275,000	\$ -	0.00%
1101-5-016-4320300	Travel	\$ 5,391	\$ 4,308	\$ 1,727	\$ 11,000	\$ 11,000	\$ -	0.00%
1101-5-016-4320400	Telephone & Communication	\$ 2,523	\$ 1,865	\$ 1,284	\$ 4,000	\$ 4,000	\$ -	0.00%
1101-5-016-4340200	Liability Insurance	\$ 78,572	\$ 86,500	\$ 43,250	\$ 86,500	\$ 86,500	\$ -	0.00%
1101-5-016-4360400	Maintenance Contracts	\$ 2,700	\$ 31,579	\$ 12,315	\$ 53,000	\$ 53,000	\$ -	0.00%
1101-5-016-4390121	Brownfield Services	\$ 15,492	\$ 6,135	\$ 1,400	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-016-4390800	Subscriptions & Memberships	\$ 2,704	\$ 1,056	\$ 2,157	\$ 1,556	\$ 1,556	\$ -	0.00%
1101-5-016-4390900	Other Services & Charges	\$ 37,959	\$ 76,662	\$ 15,356	\$ 80,000	\$ 80,000	\$ -	0.00%
1101-5-016-4390910	Education	\$ 4,965	\$ 2,805	\$ 834	\$ 10,500	\$ 10,500	\$ -	0.00%
	Total Other Services & Charges	\$ 459,807	\$ 478,381	\$ 199,856	\$ 531,556	\$ 531,556	\$ -	0.00%
Capital Outlay								
1101-5-016-4440200	Motor Equipment	\$ 23,727	\$ -	\$ 55,338	\$ -	\$ -	\$ -	0.00%
1101-5-016-4440300	Office Equipment	\$ -	\$ 11,218	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Capital Outlay	\$ 23,727	\$ 11,218	\$ 55,338	\$ -	\$ -	\$ -	0.00%
	Total Department: 016 - Economic Development	\$ 909,036	\$ 1,108,384	\$ 588,843	\$ 1,317,156	\$ 1,350,656	\$ 33,500	2.54%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-017: Planning

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 69,100	Increase to reflect creation of Zoning Compliance Officer position (\$62,000) and proposed performance raises
4130100	Employer's Social Security	\$ 4,800	Increase to reflect changes in gross payroll
4130300	Employer's Pension Expense	\$ 10,000	Increase to reflect changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ 31,300	Increase to reflect changes in employee plan selection and vacancies at family rate
		\$ 115,200	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 017 - Planning Department								
<u>Personnel Services</u>								
1101-5-017-4110130	Full Time	\$ 191,855	\$ 179,021	\$ 76,417	\$ 237,300	\$ 306,400	\$ 69,100	29.12%
1101-5-017-4110140	Temp	\$ 594	\$ 15,705	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-017-4110150	Part Time	\$ -	\$ -	\$ -	\$ 11,700	\$ 11,700	\$ -	0.00%
1101-5-017-4130100	Employer's Social Security	\$ 11,472	\$ 11,620	\$ 4,599	\$ 15,000	\$ 19,800	\$ 4,800	32.00%
1101-5-017-4130200	Employer's Medicare	\$ 2,683	\$ 2,718	\$ 1,076	\$ 3,500	\$ 4,700	\$ 1,200	34.29%
1101-5-017-4130300	Employer's Pension Expense	\$ 27,257	\$ 26,337	\$ 10,851	\$ 34,500	\$ 44,500	\$ 10,000	28.99%
1101-5-017-4130500	Employer's Group & Life Ins	\$ 19,429	\$ 19,010	\$ 7,402	\$ 42,300	\$ 73,600	\$ 31,300	74.00%
	Total Personnel Services	\$ 253,290	\$ 254,411	\$ 100,345	\$ 344,300	\$ 460,700	\$ 116,400	33.81%
<u>Supplies</u>								
1101-5-017-4210200	Stationary & Printing	\$ 250	\$ 63	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-017-4210500	Office Supplies	\$ 624	\$ 792	\$ 234	\$ 3,500	\$ 3,500	\$ -	0.00%
1101-5-017-4220150	Operating Supplies	\$ 1,116	\$ 1,734	\$ 790	\$ 2,000	\$ 2,000	\$ -	0.00%
1101-5-017-4220210	Gasoline	\$ 881	\$ 614	\$ 459	\$ 3,000	\$ 3,000	\$ -	0.00%
1101-5-017-4220320	Medical, Surgical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-017-4230300	Small Tools & Minor Equipment	\$ -	\$ 1,648	\$ 342	\$ 4,000	\$ 4,000	\$ -	0.00%
	Total Supplies	\$ 2,872	\$ 4,851	\$ 1,824	\$ 12,500	\$ 12,500	\$ -	0.00%
<u>Other Services & Charges</u>								
1101-5-017-4310400	Professional Services	\$ 11,259	\$ 134,438	\$ 76,559	\$ 90,000	\$ 90,000	\$ -	0.00%
1101-5-017-4320300	Travel	\$ 737	\$ 2,241	\$ 51	\$ 7,000	\$ 7,000	\$ -	0.00%
1101-5-017-4320400	Telephone & Communication	\$ 1,680	\$ 2,509	\$ 998	\$ 3,000	\$ 3,000	\$ -	0.00%
1101-5-017-4330200	Legal Notice Publication	\$ 8,049	\$ 6,082	\$ 3,389	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-017-4340200	Liability Insurance	\$ 182,690	\$ 201,000	\$ 100,500	\$ 201,000	\$ 201,000	\$ -	0.00%
1101-5-017-4360200	Equipment Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-017-4360400	Maintenance Contracts	\$ 771	\$ 462	\$ 350	\$ 2,700	\$ 2,700	\$ -	0.00%
1101-5-017-4390110	Historical Preservation	\$ 7,918	\$ 7,680	\$ 3,835	\$ 8,000	\$ 8,000	\$ -	0.00%
1101-5-017-4390800	Subscriptions & Memberships	\$ 2,640	\$ 2,507	\$ 3,383	\$ 5,500	\$ 5,500	\$ -	0.00%
1101-5-017-4390910	Education	\$ 370	\$ 4,680	\$ -	\$ 7,500	\$ 7,500	\$ -	0.00%
	Total Other Services & Charges	\$ 216,114	\$ 361,599	\$ 189,065	\$ 334,700	\$ 334,700	\$ -	0.00%
<u>Capital Outlay</u>								
1101-5-017-4440200	Motor Equipment	\$ -	\$ 29,995	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Capital Outlay	\$ -	\$ 29,995	\$ -	\$ -	\$ -	\$ -	0.00%
<u>Other Financing Uses</u>								
1101-5-017-4581000	Unappropriated	\$ 200	\$ 540	\$ 873	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 200	\$ 540	\$ 873	\$ -	\$ -	\$ -	0.00%
	Total Department: 017 - Planning Department	\$ 472,477	\$ 651,397	\$ 292,106	\$ 691,500	\$ 807,900	\$ 116,400	16.83%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-030: Information Technology

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 88,000	Increase to reflect current rates of pay, proposed raises (\$37,000) and inclusion of IT Tech previously included in Police Department budget (\$47,600)
4130100	Employer's Social Security	\$ 5,500	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ 12,800	Increase due to changes in gross payroll
4130500	Employer's Group & Life Ins	\$ 23,000	Increase to reflect changes in employee plan selection and inclusion of IT Tech previously paid by Police Dept
		\$ 129,300	
<u>Other Services & Charges</u>			
4310400	Professional Services	\$ 50,000	Increase due to anticipated needs associated with phone project
4320400	Telephone/Communications	\$ 15,000	Increase to reflect costs associated with BGP IPv4 block
4390912	Contract Services	\$ (760,352)	Decrease due to transfer of subscription software to Cumulative Capital Development Fund
		\$ (695,352)	
SECTION 2: Capital Equipment > \$5,000			
4440500	Other Equipment	\$ 391,000	Increase to reflect change in fund and current year needs Public Wi-Fi Project (\$50,000), AV Equipment (\$51,000), Other PC's, ETC (\$50,000)

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 030 - Information Technology								
Personnel Services								
1101-5-030-4110130	Full Time	\$ -	\$ 651,572	\$ 448,955	\$ 875,100	\$ 963,100	\$ 88,000	10.06%
1101-5-030-4130100	Employer's Social Security	\$ -	\$ 38,129	\$ 26,466	\$ 54,300	\$ 59,800	\$ 5,500	10.13%
1101-5-030-4130200	Employer's Medicare	\$ -	\$ 8,917	\$ 6,190	\$ 12,700	\$ 14,000	\$ 1,300	10.24%
1101-5-030-4130300	Employer's Pension Expense	\$ -	\$ 92,546	\$ 63,751	\$ 126,900	\$ 139,700	\$ 12,800	10.09%
1101-5-030-4130500	Employer's Group & Life Ins	\$ -	\$ 110,913	\$ 71,563	\$ 166,000	\$ 189,000	\$ 23,000	13.86%
	Total Personnel Services	\$ -	\$ 902,078	\$ 616,925	\$ 1,235,000	\$ 1,365,600	\$ 130,600	10.57%
Other Services & Charges								
1101-5-030-4310400	Professional Services	\$ -	\$ -	\$ 7,688	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
1101-5-030-4320300	Travel	\$ -	\$ -	\$ 9,443	\$ 10,500	\$ 10,500	\$ -	0.00%
1101-5-030-4320400	Telephone & Communication	\$ -	\$ -	\$ 15,451	\$ 115,600	\$ 130,600	\$ 15,000	12.98%
1101-5-030-4350100	Electricity	\$ -	\$ -	\$ 3,147	\$ 8,250	\$ 9,075	\$ 825	10.00%
1101-5-030-4350200	Natural Gas	\$ -	\$ -	\$ 1,664	\$ 4,400	\$ 4,840	\$ 440	10.00%
1101-5-030-4350400	Water & Sewer	\$ -	\$ -	\$ 460	\$ 1,500	\$ 1,650	\$ 150	10.00%
1101-5-030-4390310	Software Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-030-4390800	Memberships & Dues	\$ -	\$ -	\$ 450	\$ -	\$ 450	\$ 450	0.00%
1101-5-030-4390900	Other Services & Charges	\$ -	\$ -	\$ 7,213	\$ 80,000	\$ 80,000	\$ -	0.00%
1101-5-030-4390910	Education	\$ -	\$ -	\$ 2,671	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-030-4390912	Contract Services	\$ -	\$ -	\$ 289,642	\$ 827,252	\$ 66,900	\$ (760,352)	-91.91%
	Total Other Services & Charges	\$ -	\$ -	\$ 337,830	\$ 1,107,502	\$ 414,015	\$ (693,487)	-62.62%
Capital Outlay								
1101-5-030-4440500	Other Equipment	\$ -	\$ 204,849	\$ 43,957	\$ -	\$ 391,000	\$ 391,000	0.00%
	Total Capital Outlay	\$ -	\$ 204,849	\$ 43,957	\$ -	\$ 391,000	\$ 391,000	0.00%
	Total Department: 030 - Information Technology	\$ -	\$ 1,106,927	\$ 998,712	\$ 2,342,502	\$ 2,170,615	\$ (171,887)	-7.34%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-214: Fire Department

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 1,863,700	Increase due to nine (9) new FF (\$870,000), Union Contract Obligations (\$1,145,400), and proposed performance raises
4110150	Part Time	\$ (2,600)	Decrease to reflect anticipated needs
4110160	Overtime	\$ -	Increase due to nine (9) new FF and Local 338 Contract
4110161	Overtime (FLSA)	\$ 239,400	Increase to reflect new account line
4110170	Longevity	\$ 88,400	Increase to reflect union contract obligations
4110180	Specialty Hazard	\$ 5,700	Increase due to nine (9) new FF and union contract obligations
4110190	Holiday Pay	\$ 164,600	Increase due to nine (9) new FF and union contract obligations
4130100	Employer's Social Security	\$ (14,100)	Decrease due to changes in gross payroll
4130200	Employer's Medicare	\$ 30,700	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ 165,600	Increase due to nine (9) new FF
4130500	Employer's Group & Life Insurance	\$ 294,200	Increase due to reflect current plan selections and nine (9) FF at employee and child rate
4130700	Clothing Allowance	\$ 49,400	Increase due to nine new FF
4131200	Sick Incentive	\$ (144,000)	Decrease to reflect changes in union contract
		\$ 2,741,000	
<u>Supplies</u>			
4220180	Firefighter Rig Gear	\$ 72,000	Increase for nine (9) new FF
4220320	Medical Supplies	\$ 44,000	Increase in cost and having to order Narc's previously provided by hospital
4230200	Vehicle Repairs	\$ 54,000	Increase in Repairs and Cost of Repairs
4230300	Small Tools & Minor Equipment	\$ 4,000	Increase to reflect inclusion of tool allowance for AFSCME Mechanics under the City's contract and accountable plan
4290300	Specialty Teams Supplies	\$ 90,000	Increase to reflect transfer from Other Services & Charges group to new supply account line
		\$ 264,000	
<u>Services</u>			
4310400	Professional Services	\$ (15,000)	Decrease to reflect needs and transfer Travel
4310800	Physicals	\$ 12,000	Increase due to nine (9) new FF and Local 338 Contract
4320300	Travel	\$ 25,000	Increase to reflect transfer from Professional Services (\$15,000) and additional travel related needs (\$10,000)
4340200	Liability Insurance	\$ 15,000	Increase to reflect anticipated increase in premium and change deductible
4350400	Water & Sewer	\$ 20,300	Increase to reflect anticipated needs and accommodate for increase in water and sewer rates
4360200	Equipment Repairs	\$ 10,000	Increase to accommodate taking on responsibilities associated with outdoor warning siren system
4360400	Maintenance Contracts	\$ 19,500	Increase to reflect increased pricing on existing contracts
4390140	Specialty Teams	\$ (90,000)	Decrease to reflect transfer to Specialty Teams Supplies and better reflect nature of expenses
4390951	Risk Reduction	\$ (20,000)	Decrease to reflect needs and prior year transfer to Risk Reduction Supplies to better reflect the nature of expenses
		\$ (23,200)	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2024						
		2022 Total Activity	2023 Total Activity	YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 214 - Fire Department								
Personnel Services								
1101-5-214-4110130	Full Time	\$ 8,403,971	\$ 8,722,337	\$ 4,186,646	\$ 8,415,200	\$ 10,278,900	\$ 1,863,700	22.15%
1101-5-214-4110150	Part Time	\$ 6,760	\$ 7,904	\$ 2,896	\$ 9,000	\$ 6,400	\$ (2,600)	-28.89%
1101-5-214-4110160	Overtime	\$ 727,008	\$ 513,622	\$ 527,455	\$ 735,000	\$ 735,000	\$ -	0.00%
1101-5-214-4110161	Overtime (FLSA)	\$ -	\$ -	\$ -	\$ -	\$ 239,400	\$ 239,400	0.00%
1101-5-214-4110170	Longevity	\$ 67,791	\$ 76,308	\$ 35,838	\$ 78,000	\$ 166,400	\$ 88,400	113.33%
1101-5-214-4110180	Specialty/hazard Pay	\$ 246,254	\$ 237,436	\$ 121,900	\$ 709,200	\$ 714,900	\$ 5,700	0.80%
1101-5-214-4110190	Holiday Pay	\$ 280,952	\$ 300,374	\$ 153,569	\$ 386,400	\$ 551,000	\$ 164,600	42.60%
1101-5-214-4130100	Employer's Social Security	\$ 23,423	\$ 23,638	\$ 9,859	\$ 29,000	\$ 14,900	\$ (14,100)	-48.62%
1101-5-214-4130200	Employer's Medicare	\$ 134,463	\$ 138,346	\$ 71,121	\$ 149,600	\$ 180,300	\$ 30,700	20.52%
1101-5-214-4130300	Employer's Pension Expense	\$ 1,463,048	\$ 1,553,197	\$ 855,479	\$ 1,697,600	\$ 1,863,200	\$ 165,600	9.75%
1101-5-214-4130500	Employer's Group & Life Ins	\$ 1,488,837	\$ 1,696,379	\$ 805,500	\$ 1,930,500	\$ 2,224,700	\$ 294,200	15.24%
1101-5-214-4130700	Clothing Allowance	\$ 213,997	\$ 242,156	\$ 106,229	\$ 278,900	\$ 328,300	\$ 49,400	17.71%
1101-5-214-4131200	Sick Incentive Pay	\$ 108,502	\$ 144,088	\$ 450	\$ 144,000	\$ -	\$ (144,000)	-100.00%
	Total Personnel Services	\$ 13,165,004	\$ 13,655,786	\$ 6,876,942	\$ 14,562,400	\$ 17,303,400	\$ 2,741,000	18.82%
Supplies								
1101-5-214-4210200	Stationary & Printing	\$ 457	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-214-4210500	Office Supplies	\$ 4,072	\$ 11,617	\$ 1,879	\$ 13,500	\$ 13,500	\$ -	0.00%
1101-5-214-4220100	Operating Supplies	\$ 11,518	\$ 17,296	\$ 9,261	\$ 20,000	\$ 20,000	\$ -	0.00%
1101-5-214-4220180	Firefighter Rig Gear	\$ 114,408	\$ 221,828	\$ 97,291	\$ 220,000	\$ 292,000	\$ 72,000	32.73%
1101-5-214-4220210	Gasoline	\$ 175,215	\$ 146,585	\$ 68,519	\$ 185,000	\$ 185,000	\$ -	0.00%
1101-5-214-4220240	Lubricants	\$ 2,287	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-214-4220250	Garage & Motor Supplies	\$ 43,534	\$ 48,750	\$ 25,207	\$ 56,500	\$ 59,000	\$ 2,500	4.42%
1101-5-214-4220310	Household, Laundry, Clean	\$ 27,374	\$ 26,646	\$ 9,143	\$ 37,500	\$ 37,500	\$ -	0.00%
1101-5-214-4220320	Medical, Surgical	\$ 176,784	\$ 161,505	\$ 91,180	\$ 220,000	\$ 264,000	\$ 44,000	20.00%
1101-5-214-4230110	Building Materials	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
1101-5-214-4230200	Vehicle Repair Parts	\$ 77,036	\$ 63,719	\$ 63,609	\$ 90,000	\$ 144,000	\$ 54,000	60.00%
1101-5-214-4230300	Small Tools & Minor Equipment	\$ 48,140	\$ 67,255	\$ 45,475	\$ 90,000	\$ 94,000	\$ 4,000	4.44%
1101-5-214-4290200	Risk Reduction Supplies	\$ -	\$ -	\$ 4,175	\$ 20,000	\$ 20,000	\$ -	0.00%
1101-5-214-4290300	Specialty Teams Supplies	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	0.00%
	Total Supplies	\$ 680,827	\$ 765,202	\$ 415,740	\$ 962,500	\$ 1,229,000	\$ 266,500	27.69%
Other Services & Charges								
1101-5-214-4310400	Professional Services	\$ 58,842	\$ 46,613	\$ 1,189	\$ 20,950	\$ 5,950	\$ (15,000)	-71.60%
1101-5-214-4310800	Physicals	\$ 83,298	\$ 89,263	\$ 96,132	\$ 136,000	\$ 148,000	\$ 12,000	8.82%
1101-5-214-4320100	Freight	\$ 27	\$ 756	\$ 719	\$ 1,000	\$ 2,000	\$ 1,000	100.00%
1101-5-214-4320300	Travel	\$ 14,467	\$ 46,260	\$ 32,403	\$ 25,000	\$ 50,000	\$ 25,000	100.00%
1101-5-214-4320400	Telephone & Communication	\$ 28,338	\$ 37,886	\$ 16,554	\$ 44,000	\$ 44,000	\$ -	0.00%
1101-5-214-4330200	Legal Notice Publication	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-214-4330300	Advertising	\$ -	\$ 1,965	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
1101-5-214-4340600	Police & Fire Liability Ins.	\$ 137,389	\$ 138,000	\$ 75,000	\$ 150,000	\$ 165,000	\$ 15,000	10.00%
1101-5-214-4350100	Electricity	\$ 67,847	\$ 69,830	\$ 36,463	\$ 77,000	\$ 79,500	\$ 2,500	3.25%
1101-5-214-4350200	Natural Gas	\$ 29,256	\$ 31,521	\$ 18,536	\$ 55,000	\$ 55,000	\$ -	0.00%

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	%
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	
1101-5-214-4350400	Water & Sewer	\$ 16,083	\$ 18,241	\$ 6,928	\$ 20,300	\$ 46,000	\$ 25,700	126.60%
1101-5-214-4360100	Repairs & Maintenance - Bldg.	\$ 58,796	\$ 73,951	\$ 49,399	\$ 105,000	\$ 105,000	\$ -	0.00%
1101-5-214-4360200	Equipment Repairs	\$ 114,875	\$ 62,966	\$ 16,317	\$ 25,000	\$ 35,000	\$ 10,000	40.00%
1101-5-214-4360400	Maintenance Contract	\$ 116,139	\$ 118,428	\$ 153,599	\$ 186,000	\$ 205,500	\$ 19,500	10.48%
1101-5-214-4370200	Equipment Leases	\$ 65,612	\$ 54,303	\$ 78,270	\$ 85,639	\$ 90,839	\$ 5,200	6.07%
1101-5-214-4390140	Scuba	\$ 21,252	\$ 80,897	\$ 30,823	\$ 90,000	\$ -	\$ (90,000)	-100.00%
1101-5-214-4390300	Subscriptions	\$ 2,959	\$ 4,416	\$ -	\$ 5,400	\$ 5,400	\$ -	0.00%
1101-5-214-4390900	Other Services & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-214-4390910	Education	\$ 78,761	\$ 136,782	\$ 42,070	\$ 122,500	\$ 125,000	\$ 2,500	2.04%
1101-5-214-4390951	Risk Reduction	\$ 16,217	\$ 15,523	\$ 3,238	\$ 20,000	\$ -	\$ (20,000)	-100.00%
1101-5-214-4391100	Minor Misc. Small Capital	\$ 17,554	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 927,713	\$ 1,027,599	\$ 657,640	\$ 1,171,789	\$ 1,165,189	\$ (6,600)	-0.56%
	Total Department: 214 - Fire Department	\$ 14,773,544	\$ 15,448,587	\$ 7,950,323	\$ 16,696,689	\$ 19,697,589	\$ 3,000,900	17.97%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-218: 911 Communications

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 41,300	Increase to reflect proposed performance based raises and current pay grade makeup
4110160	Overtime	\$ 39,800	Increase to reflect anticipated needs based on vacancies
4130100	Employer's Social Security	\$ 5,000	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ 6,000	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ 2,500	Increase to reflect changes in employee plan selection
		\$ 94,600	
Supplies			
4220150	Operating Supplies	\$ 5,000	Increase to reflect cost of educational materials transferred from Education account line
Other Services & Charges			
4320300	Travel	\$ 5,000	Increase to reflect anticipated needs associated with training related travel
4390910	Education	\$ (5,000)	Decrease to reflect transfer of educational materials to correct account line and major category
		\$ -	
SECTION 2: Capital Equipment > \$5,000			
4440500	Other Equipment	\$ 55,000	Increase to reflect need for replacement phone consoles (5) that have reached the end of their useful life

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 218 - Communications Center								
Personnel Services								
1101-5-218-4110130	Full Time	\$ 1,089,821	\$ 977,703	\$ 528,100	\$ 1,302,600	\$ 1,343,900	\$ 41,300	3.17%
1101-5-218-4110160	Overtime	\$ 118,379	\$ 174,983	\$ 63,887	\$ 120,000	\$ 159,800	\$ 39,800	33.17%
1101-5-218-4110170	Longevity	\$ 3,754	\$ 3,885	\$ 2,085	\$ 4,000	\$ 4,200	\$ 200	5.00%
1101-5-218-4130100	Employer's Social Security	\$ 72,477	\$ 68,831	\$ 35,590	\$ 89,100	\$ 94,100	\$ 5,000	5.61%
1101-5-218-4130200	Employer's Medicare	\$ 16,950	\$ 16,098	\$ 8,324	\$ 20,900	\$ 22,100	\$ 1,200	5.74%
1101-5-218-4130300	Employer's Pension Expense	\$ 172,676	\$ 164,455	\$ 84,078	\$ 189,500	\$ 195,500	\$ 6,000	3.17%
1101-5-218-4130500	Employer's Group & Life Ins	\$ 147,319	\$ 157,546	\$ 79,664	\$ 302,100	\$ 304,600	\$ 2,500	0.83%
1101-5-218-4130700	Clothing Allowance	\$ -	\$ 3,000	\$ 2,600	\$ 3,800	\$ 3,800	\$ -	0.00%
1101-5-218-4131200	Sick Incentive Pay	\$ 4,765	\$ 3,221	\$ -	\$ 5,000	\$ 6,200	\$ 1,200	24.00%
	Total Personnel Services	\$ 1,626,141	\$ 1,569,722	\$ 804,327	\$ 2,037,000	\$ 2,134,200	\$ 97,200	4.77%
Supplies								
1101-5-218-4210500	Office Supplies	\$ 1,300	\$ 629	\$ 540	\$ 2,000	\$ 2,000	\$ -	0.00%
1101-5-218-4220150	Operating Supplies	\$ 1,413	\$ 203	\$ 824	\$ 1,400	\$ 6,400	\$ 5,000	357.14%
1101-5-218-4220210	Gasoline	\$ -	\$ -	\$ 264	\$ 360	\$ 500	\$ 140	38.89%
1101-5-218-4220310	Household, Laundry, Clean	\$ 287	\$ 240	\$ 63	\$ 450	\$ 450	\$ -	0.00%
1101-5-218-4220320	Medical, Surgical	\$ 220	\$ 342	\$ 169	\$ 394	\$ 394	\$ -	0.00%
1101-5-218-4230300	Small Tools & Minor Equipment	\$ 6,200	\$ 1,589	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
	Total Supplies	\$ 9,421	\$ 3,004	\$ 1,860	\$ 9,604	\$ 14,744	\$ 5,140	53.52%
Other Services & Charges								
1101-5-218-4310400	Professional Services	\$ 9,975	\$ 17,100	\$ 17,100	\$ 17,100	\$ 17,100	\$ -	0.00%
1101-5-218-4320300	Travel	\$ 1,191	\$ 4,463	\$ 7,557	\$ 10,000	\$ 15,000	\$ 5,000	50.00%
1101-5-218-4320400	Telephone & Communication	\$ 12,818	\$ 12,688	\$ 6,549	\$ 16,550	\$ 16,550	\$ -	0.00%
1101-5-218-4350100	Electricity	\$ 21,560	\$ 18,682	\$ 9,633	\$ 22,575	\$ 23,750	\$ 1,175	5.20%
1101-5-218-4350200	Natural Gas	\$ 733	\$ 829	\$ 518	\$ 1,000	\$ 1,100	\$ 100	10.00%
1101-5-218-4350400	Water & Sewer	\$ 707	\$ 593	\$ 266	\$ 1,000	\$ 1,000	\$ -	0.00%
1101-5-218-4360200	Equipment Repair	\$ 78	\$ -	\$ 1,202	\$ 1,500	\$ 2,500	\$ 1,000	66.67%
1101-5-218-4360400	Maintenance Contract	\$ 44,195	\$ 45,170	\$ 46,799	\$ 65,000	\$ 65,000	\$ -	0.00%
1101-5-218-4360700	Contract Repairs	\$ 39,219	\$ 40,657	\$ 22,669	\$ 57,050	\$ 57,050	\$ -	0.00%
1101-5-218-4370200	Equipment Leases	\$ 9,975	\$ 10,048	\$ 3,866	\$ 11,500	\$ 11,500	\$ -	0.00%
1101-5-218-4390300	Subscriptions	\$ 1,593	\$ -	\$ 725	\$ 1,800	\$ 1,800	\$ -	0.00%
1101-5-218-4390600	Trash Collection	\$ 101	\$ 108	\$ -	\$ 300	\$ 300	\$ -	0.00%
1101-5-218-4390900	Other Services & Charges	\$ 368	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
1101-5-218-4390910	Education	\$ 8,017	\$ 5,659	\$ 4,585	\$ 20,000	\$ 15,000	\$ (5,000)	-25.00%
1101-5-218-4390912	Contract Services	\$ -	\$ 25,616	\$ 8,732	\$ 5,000	\$ 5,000	\$ -	0.00%
1101-5-218-4391100	Minor Misc. Small Capital	\$ 4,910	\$ 3,052	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 155,440	\$ 184,664	\$ 130,202	\$ 230,875	\$ 233,150	\$ 2,275	0.99%
Capital Outlay								
1101-5-218-4440300	Office Equipment	\$ -	\$ 8,967	\$ 4,740	\$ -	\$ -	\$ -	0.00%
1101-5-218-4440500	Other Equipment	\$ 30,582	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000	0.00%
	Total Capital Outlay	\$ 30,582	\$ 8,967	\$ 4,740	\$ -	\$ 55,000	\$ 55,000	0.00%
	Total Department: 218 - Communications Center	\$ 1,821,584	\$ 1,766,356	\$ 941,128	\$ 2,277,479	\$ 2,437,094	\$ 159,615	59.28%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-219: Police Department

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 1,704,600	Increase to reflect impact of assumption of vacancy of 15 police offices, including new Legal Assistant position
4110160	Overtime	\$ (79,800)	Decrease to reflect anticipated needs based on current year hours and staffing
4110165	Double Time	\$ 35,100	Increase to reflect anticipated needs based on current year hours and staffing
4110170	Longevity	\$ 20,080	Increase to reflect anticipated needs
4110500	Sign-on Bonus	\$ 30,000	Increase to reflect anticipated needs
4130100	Employer's Social Security	\$ 9,100	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ (130,320)	Decrease due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ (286,400)	Increase to reflect changes in employee plan selection and vacancies at family rate
		\$ 1,302,360	
Supplies			
4220150	Operating Supplies	\$ 4,465	Increased to reflect anticipated needs
4220311	Clothing & Outerwear	\$ 10,300	AFSCME and Non Union Clothing Allowance
		\$ 14,765	
Other Services & Charges			
4310800	Physicals	\$ 42,500	Increase to reflect establishment of new account line specific to physicals & other required testing
4330300	Advertising	\$ 84,000	Increase to reflect marketing and recruitment needs
4340200	Liability Insurance	\$ 51,541	Increase to reflect anticipated increase in premium and change in deductible amounts
4370500	Other Rental	\$ 6,000	Increase in firearms range fees
4390912	Contract Services	\$ 163,888	Increase in maintenance contracts
		\$ 347,929	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor equipment	\$ (615,050)	Increase to reflect 12 new marked squads (\$1,003,250), five (5) CID Squads (\$336,700), and required upfitting & other equipment
4440500	Other equipment	\$ (85,852)	Increase to reflect 10 Portable Radios (\$100,000) and 18 mobile replacement computers for squad vehicles (\$109,800)

2025 Proposed Budget Comparison

Account Number		2024			2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
		2022 Total Activity	2023 Total Activity	YTD Activity Through Jun				
Department: 219 - Police Department								
Personnel Services								
1101-5-219-4110130	Full Time	\$ 9,237,200	\$ 9,365,554	\$ 4,827,369	\$ 9,750,000	\$ 11,454,600	\$ 1,704,600	17.48%
1101-5-219-4110150	Part Time	\$ 124,130	\$ 121,700	\$ 66,908	\$ 222,000	\$ 222,000	\$ -	0.00%
1101-5-219-4110160	Overtime	\$ 11,490	\$ 810,290	\$ 343,924	\$ 951,000	\$ 871,200	\$ (79,800)	-8.39%
1101-5-219-4110165	Double Overtime	\$ -	\$ 348,292	\$ 171,455	\$ 408,000	\$ 443,100	\$ 35,100	8.60%
1101-5-219-4110170	Longevity	\$ 152,513	\$ 205,031	\$ 101,300	\$ 208,800	\$ 228,880	\$ 20,080	9.62%
1101-5-219-4110180	Specialty/hazard Pay	\$ 75,240	\$ 104,831	\$ 51,880	\$ 138,600	\$ 138,600	\$ -	0.00%
1101-5-219-4110190	Holiday Pay	\$ 206,126	\$ 317,674	\$ 151,230	\$ 309,120	\$ 309,120	\$ -	0.00%
1101-5-219-4110500	Sign-on Bonus	\$ 9,333	\$ 15,867	\$ 14,080	\$ 30,000	\$ 60,000	\$ 30,000	100.00%
1101-5-219-4130100	Employer's Social Security	\$ 135,417	\$ 139,502	\$ 73,759	\$ 166,800	\$ 175,900	\$ 9,100	5.46%
1101-5-219-4130200	Employer's Medicare	\$ 142,212	\$ 161,211	\$ 81,513	\$ 193,680	\$ 192,000	\$ (1,680)	-0.87%
1101-5-219-4130300	Employer's Pension Expense	\$ 1,842,996	\$ 2,072,638	\$ 1,093,795	\$ 2,390,080	\$ 2,259,760	\$ (130,320)	-5.45%
1101-5-219-4130500	Employer's Group & Life Ins	\$ 1,319,302	\$ 1,604,746	\$ 768,463	\$ 2,164,160	\$ 1,877,760	\$ (286,400)	-13.23%
1101-5-219-4130700	Clothing Allowance	\$ 193,850	\$ 228,650	\$ 130,200	\$ 295,500	\$ 295,800	\$ 300	0.10%
1101-5-219-4131200	Sick Incentive Pay	\$ 150,114	\$ 186,896	\$ -	\$ 171,600	\$ 171,600	\$ -	0.00%
	Total Personnel Services	\$ 13,599,923	\$ 15,682,882	\$ 7,875,877	\$ 17,399,340	\$ 18,700,320	\$ 1,300,980	7.48%
Supplies								
1101-5-219-4210200	Stationary & Printing	\$ 359	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-219-4210500	Office Supplies	\$ 5,844	\$ 7,796	\$ 980	\$ 7,800	\$ 7,800	\$ -	0.00%
1101-5-219-4220150	Operating Supplies	\$ 545,677	\$ 428,724	\$ 184,601	\$ 502,724	\$ 507,189	\$ 4,465	0.89%
1101-5-219-4220160	Photographic	\$ 6,619	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-219-4220185	Police Uniform	\$ 53,511	\$ 33,506	\$ 22,852	\$ 49,100	\$ 49,100	\$ -	0.00%
1101-5-219-4220210	Gasoline	\$ 493,111	\$ 445,838	\$ 218,607	\$ 755,000	\$ 755,000	\$ -	0.00%
1101-5-219-4220250	Garage & Motor Supplies	\$ 4,007	\$ 77	\$ -	\$ 1,470	\$ 1,470	\$ -	0.00%
1101-5-219-4220310	Household, Laundry, Clean	\$ 5,360	\$ 6,202	\$ 1,651	\$ 6,263	\$ 6,263	\$ -	0.00%
1101-5-219-4220311	Clothing & Outerwear	\$ -	\$ 2,152	\$ -	\$ -	\$ 10,300	\$ 10,300	0.00%
1101-5-219-4220320	Medical, Surgical	\$ 9,953	\$ 15,790	\$ 2,775	\$ 11,544	\$ 11,544	\$ -	0.00%
1101-5-219-4220350	Inst/medical	\$ 6,913	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-219-4230110	Building Materials	\$ 1,539	\$ 1,991	\$ 316	\$ 2,000	\$ 2,000	\$ -	0.00%
1101-5-219-4230200	Repair Parts	\$ 9,468	\$ 6,246	\$ 1,936	\$ 6,500	\$ 6,500	\$ -	0.00%
	Total Supplies	\$ 1,142,362	\$ 948,322	\$ 433,717	\$ 1,342,401	\$ 1,357,166	\$ 14,765	1.10%
Other Services & Charges								
1101-5-219-4310400	Professional Services	\$ 148,200	\$ 143,337	\$ 33,257	\$ 77,600	\$ 78,600	\$ 1,000	1.29%
1101-5-219-4310800	Physicals	\$ -	\$ -	\$ -	\$ -	\$ 42,500	\$ 42,500	0.00%
1101-5-219-4320300	Travel	\$ 47,925	\$ 78,816	\$ 53,198	\$ 145,500	\$ 145,500	\$ -	0.00%
1101-5-219-4320400	Telephone & Communication	\$ 147,360	\$ 196,040	\$ 104,807	\$ 210,926	\$ 210,926	\$ -	0.00%
1101-5-219-4330100	Print Other Than Office Sup	\$ 7,699	\$ 8,218	\$ 1,015	\$ 8,350	\$ 8,350	\$ -	0.00%
1101-5-219-4330300	Advertising	\$ 9,630	\$ 59,682	\$ 35,250	\$ 6,000	\$ 90,000	\$ 84,000	1400.00%
1101-5-219-4340600	Police & Fire Liability Ins.	\$ 515,443	\$ 515,443	\$ 257,722	\$ 515,443	\$ 566,984	\$ 51,541	10.00%
1101-5-219-4350100	Electricity	\$ 56,049	\$ 52,229	\$ 31,178	\$ 62,300	\$ 62,300	\$ -	0.00%
1101-5-219-4350200	Natural Gas	\$ 12,787	\$ 16,523	\$ 8,283	\$ 30,100	\$ 30,100	\$ -	0.00%
1101-5-219-4350400	Water & Sewer	\$ 4,599	\$ 3,672	\$ 1,797	\$ 6,540	\$ 6,540	\$ -	0.00%

2025 Proposed Budget Comparison

Account Number				2024					Increase / (Decrease)	%
		2022	2023	YTD Activity Through Jun	2024	2025	Approved Budget	Proposed Budget		
		Total Activity	Total Activity							
1101-5-219-4360100	Repairs & Maintenance - Bldg.	\$ 128,426	\$ 179,516	\$ 19,574	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	0.00%
1101-5-219-4360200	Equipment Repair	\$ 22,291	\$ 26,930	\$ 12,035	\$ 29,250	\$ 29,250	\$ -	\$ -	\$ -	0.00%
1101-5-219-4370200	Equipment Leases	\$ -	\$ -	\$ 3,060	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-219-4370500	Other Rental	\$ 10,717	\$ 9,890	\$ 9,445	\$ 10,256	\$ 16,256	\$ 6,000	\$ -	\$ -	58.50%
1101-5-219-4390200	Postage	\$ 3,573	\$ 4,285	\$ 1,004	\$ 4,300	\$ 4,300	\$ -	\$ -	\$ -	0.00%
1101-5-219-4390300	Subscriptions	\$ 1,433	\$ 6,059	\$ 672	\$ 1,550	\$ 1,550	\$ -	\$ -	\$ -	0.00%
1101-5-219-4390400	Bonds	\$ -	\$ 174	\$ -	\$ 294	\$ 294	\$ -	\$ -	\$ -	0.00%
1101-5-219-4390800	Organizational Membership & Dues	\$ 2,791	\$ 3,595	\$ 1,399	\$ 6,555	\$ 6,845	\$ 290	\$ -	\$ -	4.42%
1101-5-219-4390900	Other Services & Charges	\$ 8,187	\$ 6,535	\$ 856	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	0.00%
1101-5-219-4390910	Education	\$ 62,315	\$ 99,358	\$ 64,056	\$ 74,500	\$ 74,500	\$ -	\$ -	\$ -	0.00%
1101-5-219-4390912	Contract Services	\$ 1,527,661	\$ 984,271	\$ 435,912	\$ 1,159,856	\$ 1,323,744	\$ 163,888	\$ -	\$ -	14.13%
1101-5-219-4390925	Credit Card Processing Fees	\$ 347	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	0.00%
1101-5-219-4390960	Crime Intelligence	\$ 75,000	\$ 75,000	\$ -	\$ 77,000	\$ 77,000	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 2,792,432	\$ 2,469,571	\$ 1,074,518	\$ 2,479,820	\$ 2,829,039	\$ 349,219	\$ -	\$ -	14.08%
	Capital Outlay									
1101-5-219-4440200	Motor Equipment	\$ 475,383	\$ 938,211	\$ 765,124	\$ 1,955,000	\$ 1,339,950	\$ (615,050)	\$ -	\$ -	-31.46%
1101-5-219-4440500	Other Equipment	\$ -	\$ 99,845	\$ 157,190	\$ 295,652	\$ 209,800	\$ (85,852)	\$ -	\$ -	-29.04%
	Total Capital Outlay	\$ 475,383	\$ 1,038,056	\$ 922,315	\$ 2,250,652	\$ 1,549,750	\$ (700,902)	\$ -	\$ -	-31.14%
	Total Department: 219 - Police Department	\$ 18,010,099	\$ 20,138,831	\$ 10,306,426	\$ 23,472,213	\$ 24,436,275	\$ 964,062	\$ -	\$ -	4.11%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-301: Engineering

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4130500	Employer's Group & Life Insurance	\$ (8,400)	Increase to reflect changes in employee plan selection
Other Services & Charges			
4310400	Professional Services	\$ 300,000	Increase for the design of two (2) new signals on CR 6 at Decio & Northland (\$300,000)
4390900	Other Services & Charges	\$ (30,000)	Decrease to reflect transfer to Contract Services account line
4390912	Contract Services	\$ 30,000	Increase to reflect transfer from Other Services & Charges
		\$ 300,000	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ 37,500	Increase to reflect need for new Ford Escape to replace existing vehicle that has reached the end of its useful life

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 301 - PW Engineering								
Personnel Services								
1101-5-301-4110130	Full Time	\$ 205,444	\$ 215,458	\$ 108,704	\$ 233,700	\$ 234,800	\$ 1,100	0.47%
1101-5-301-4110140	Temp	\$ -	\$ -	\$ 2,416	\$ 10,800	\$ 10,800	\$ -	0.00%
1101-5-301-4130100	Employer's Social Security	\$ 12,283	\$ 12,887	\$ 6,700	\$ 15,200	\$ 15,300	\$ 100	0.66%
1101-5-301-4130200	Employer's Medicare	\$ 2,873	\$ 3,014	\$ 1,567	\$ 3,600	\$ 3,600	\$ -	0.00%
1101-5-301-4130300	Employer's Pension Expense	\$ 29,173	\$ 30,595	\$ 15,436	\$ 33,900	\$ 34,100	\$ 200	0.59%
1101-5-301-4130500	Employer's Group & Life Ins	\$ 16,965	\$ 25,041	\$ 11,313	\$ 39,800	\$ 31,400	\$ (8,400)	-21.11%
	Total Personnel Services	\$ 266,738	\$ 286,995	\$ 146,136	\$ 337,000	\$ 330,000	\$ (7,000)	-2.08%
Supplies								
1101-5-301-4210200	Stationary & Printing	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-301-4210500	Office Supplies	\$ 2,265	\$ 51	\$ -	\$ 3,960	\$ 3,960	\$ -	0.00%
1101-5-301-4220100	Operating Supplies	\$ -	\$ -	\$ 417	\$ 600	\$ 600	\$ -	0.00%
1101-5-301-4220150	Drafting & Supplies	\$ 1,599	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-301-4220210	Gasoline	\$ 3,000	\$ 4,879	\$ 2,659	\$ 6,000	\$ 4,000	\$ (2,000)	-33.33%
1101-5-301-4220320	Medical, Surgical	\$ 228	\$ -	\$ -	\$ 50	\$ 50	\$ -	0.00%
1101-5-301-4230300	Small Tools & Minor Equipment	\$ 292	\$ 472	\$ 338	\$ 2,500	\$ 2,500	\$ -	0.00%
	Total Supplies	\$ 7,608	\$ 5,402	\$ 3,413	\$ 13,110	\$ 11,110	\$ (2,000)	-15.26%
Other Services & Charges								
1101-5-301-4310400	Professional Services	\$ 32,847	\$ 217,699	\$ 52,563	\$ 120,000	\$ 420,000	\$ 300,000	250.00%
1101-5-301-4320300	Travel	\$ 322	\$ 2,207	\$ 3,804	\$ 3,500	\$ 5,100	\$ 1,600	45.71%
1101-5-301-4360200	Equipment Repairs	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ -	0.00%
1101-5-301-4360400	Maintenance Contract	\$ 7,376	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-301-4360500	Repairs & Maintenance - Other	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-301-4390200	Postage	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-301-4390300	Subscriptions	\$ 69	\$ 7,800	\$ -	\$ -	\$ -	\$ -	0.00%
1101-5-301-4390800	Membership & Dues	\$ -	\$ -	\$ 105	\$ 250	\$ -	\$ (250)	-100.00%
1101-5-301-4390900	Other Services & Charges	\$ 29,604	\$ 18,439	\$ 4,411	\$ 30,000	\$ -	\$ (30,000)	-100.00%
1101-5-301-4390910	Education	\$ 803	\$ 879	\$ 50	\$ 3,000	\$ 3,000	\$ -	0.00%
1101-5-301-4390912	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	0.00%
1101-5-301-4390925	Credit Card Processing Fees	\$ 2,920	\$ 110	\$ 324	\$ 3,000	\$ 3,000	\$ -	0.00%
	Total Other Services & Charges	\$ 74,141	\$ 747,133	\$ 61,257	\$ 160,500	\$ 461,850	\$ 301,350	187.76%
Capital Outlay								
1101-5-301-4440200	Motor Equipment	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	0.00%
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	0.00%
	Total Department: 301 - PW Engineering	\$ 348,486	\$ 1,039,530	\$ 210,807	\$ 510,610	\$ 840,460	\$ 329,850	64.60%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 1101-303 Buildings & Grounds

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 130,400	Increase due to contractual obligations, proposed performance raises (\$82,900) and addition of one (1) full time Office Services position (\$47,500) from part time
4110150	Part Time	\$ (21,000)	To reflect request for transition to full time office services
4130100	Employer's Social Security	\$ 26,400	Increase to reflect changes in gross payroll
4130200	Employer's Medicare	\$ 6,200	Increase to reflect changes in gross payroll
4110130	Employer's Pension Expense	\$ 18,900	Increase to reflect changes in gross payroll
4110130	Employer's Group & Life Ins	\$ 16,500	Increase to reflect current plan selections and vacancies at family rate
		\$ 177,400	
Supplies			
4220170	Paint	\$ 6,000	Increase due to rising material cost and uptick in reports of graffiti
4230110	Building Materials	\$ 8,000	Increase due to rising material cost
4230141	Landscaping	\$ 20,000	Increase to include the purchase of 200 trees
4230300	Small Tools & Minor Equipment	\$ 18,625	Increase to reflect new planters for downtown and anticipated needs
		\$ 52,625	
Other Services & Charges			
4310400	Professional Services	\$ 62,000	Increase for surveying of buildings & grounds property and planning around expansion at current location
4360100	Repairs & Maintenance	\$ 15,000	Increase to reflect actual costs associated with HVAC Maintenance Contract
4360500	Repairs & Maintenance- Other	\$ 67,097	Increase to reflect current year needs which include painting of six (6) pickle ball courts, splash pad upgrades, Roosevelt Park irrigation, and the repaving of Studebaker parking lots
4390910	Education	\$ 15,000	Increase to reflect department training needs associated with implementation of Lucy
		\$ 159,097	
SECTION 2: Capital Equipment > \$5,000			
4440200	Building & Structures	\$ (52,485)	Decrease to reflect no current year needs
4440200	Motor Equipment	\$ 150,000	Two (2) F-250 pickup trucks with plows (\$75,000/ea.)
4440200	Motor Equipment	\$ 50,000	Kubota tractor (replaces #507)
4440200	Motor Equipment	\$ 150,000	Two (2) F-350 pickup trucks with plows (replace #550 & #551)
4440200	Motor Equipment	\$ 62,000	Full size transit van (replaces #531)
		\$ (592,767)	Less prior year budget
		\$ (180,767)	Decrease from prior year
4440500	Other Equipment	\$ (25,000)	Net Decrease to reflect current needs of a Soda Sand Blasting System (\$60,000), two (2) replacement utility trailers (\$24,000), and one (1) dump trailer (\$12,000)

2025 Proposed Budget Comparison

Account Number		2022		2023		2024	2024		2025		Increase / (Decrease)	%
		Total Activity	Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget					
Department: 303 - Buildings & Grounds Maintenance												
Personnel Services												
1101-5-303-4110130	Full Time	\$ 1,844,897	\$ 2,243,044	\$ 1,164,470	\$ 2,359,300	\$ 2,489,700	\$ 130,400	5.53%				
1101-5-303-4110140	Temporary	\$ 17,935	\$ 37,000	\$ 14,627	\$ 140,500	\$ 140,500	\$ -	0.00%				
1101-5-303-4110150	Part Time	\$ 77,840	\$ 61,587	\$ 49,454	\$ 226,200	\$ 205,200	\$ (21,000)	-9.28%				
1101-5-303-4110160	Overtime	\$ 69,220	\$ 64,863	\$ 40,710	\$ 90,775	\$ 91,000	\$ 225	0.25%				
1101-5-303-4110170	Longevity	\$ 13,013	\$ 14,180	\$ 6,730	\$ 15,180	\$ 13,300	\$ (1,880)	-12.38%				
1101-5-303-4130100	Employer's Social Security	\$ 125,104	\$ 143,168	\$ 75,967	\$ 156,300	\$ 182,700	\$ 26,400	16.89%				
1101-5-303-4130200	Employer's Medicare	\$ 29,258	\$ 33,483	\$ 17,766	\$ 36,600	\$ 42,800	\$ 6,200	16.94%				
1101-5-303-4130300	Employer's Pension Expense	\$ 284,751	\$ 323,301	\$ 168,715	\$ 344,100	\$ 363,000	\$ 18,900	5.49%				
1101-5-303-4130500	Employer's Group & Life Ins	\$ 356,093	\$ 437,037	\$ 207,703	\$ 562,500	\$ 579,000	\$ 16,500	2.93%				
1101-5-303-4130700	Clothing Allowance	\$ 9,345	\$ 5,160	\$ 4,800	\$ 6,200	\$ 6,000	\$ (200)	-3.23%				
1101-5-303-4131200	Sick Incentive	\$ 6,894	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%				
	Total Personnel Services	\$ 2,834,349	\$ 3,362,824	\$ 1,750,945	\$ 3,937,655	\$ 4,113,200	\$ 175,545	4.46%				
Supplies												
1101-5-303-4210200	Stationary & Printing	\$ 180	\$ 187	\$ -	\$ 650	\$ 650	\$ -	0.00%				
1101-5-303-4210500	Office Supplies	\$ 575	\$ 805	\$ 73	\$ 1,300	\$ 1,300	\$ -	0.00%				
1101-5-303-4220120	Safety Supplies	\$ 3,437	\$ 6,757	\$ 579	\$ 7,200	\$ 7,200	\$ -	0.00%				
1101-5-303-4220150	Operating Supplies	\$ 50,134	\$ 55,029	\$ 20,334	\$ 70,500	\$ 70,500	\$ -	0.00%				
1101-5-303-4220160	Event Operating Supplies	\$ 2,142	\$ 2,999	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%				
1101-5-303-4220170	Paint	\$ 10,608	\$ 16,747	\$ 9,644	\$ 12,620	\$ 18,620	\$ 6,000	47.54%				
1101-5-303-4220210	Gasoline	\$ 142,323	\$ 122,153	\$ 44,583	\$ 153,000	\$ 153,000	\$ -	0.00%				
1101-5-303-4220310	Household, Laundry, Cleaning	\$ 31,756	\$ 37,573	\$ 11,824	\$ 26,932	\$ 26,932	\$ -	0.00%				
1101-5-303-4220311	Clothing & Outerwear	\$ -	\$ 18,196	\$ 7,305	\$ 14,000	\$ 16,000	\$ 2,000	14.29%				
1101-5-303-4220320	Medical, Surgical	\$ 1,150	\$ 966	\$ 564	\$ 2,300	\$ 2,300	\$ -	0.00%				
1101-5-303-4230110	Building Materials	\$ 79,820	\$ 95,335	\$ 38,381	\$ 92,542	\$ 100,542	\$ 8,000	8.64%				
1101-5-303-4230125	Street & Alley Materials	\$ 27,153	\$ 12,800	\$ 2,324	\$ 16,800	\$ 16,800	\$ -	0.00%				
1101-5-303-4230141	Landscaping	\$ 16,559	\$ 15,649	\$ 15,771	\$ 29,578	\$ 49,578	\$ 20,000	67.62%				
1101-5-303-4230143	Chemicals	\$ 10,249	\$ 9,147	\$ 3,616	\$ 11,850	\$ 11,850	\$ -	0.00%				
1101-5-303-4230200	Repair Parts	\$ 1,767	\$ 2,711	\$ 699	\$ 5,000	\$ 5,000	\$ -	0.00%				
1101-5-303-4230300	Small Tools & Minor Equipment	\$ 9,848	\$ 16,606	\$ -	\$ 32,100	\$ 50,725	\$ 18,625	58.02%				
	Total Supplies	\$ 387,700	\$ 413,661	\$ 155,697	\$ 479,372	\$ 533,997	\$ 54,625	11.40%				
Other Services & Charges												
1101-5-303-4310400	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 62,000	\$ 62,000	0.00%				
1101-5-303-4320300	Travel	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%				
1101-5-303-4320400	Telephone & Communication	\$ 7,953	\$ 12,551	\$ 10,517	\$ 20,050	\$ 20,050	\$ -	0.00%				
1101-5-303-4350100	Electricity	\$ 16,941	\$ 11,142	\$ 6,648	\$ 25,300	\$ 25,300	\$ -	0.00%				
1101-5-303-4350200	Natural Gas	\$ 11,848	\$ 11,245	\$ 7,132	\$ 22,900	\$ 22,900	\$ -	0.00%				
1101-5-303-4350400	Water & Sewer	\$ 1,684	\$ 1,695	\$ 841	\$ 2,310	\$ 2,310	\$ -	0.00%				
1101-5-303-4360100	Repairs & Maintenance	\$ 110,210	\$ 63,055	\$ 54,041	\$ 85,930	\$ 100,930	\$ 15,000	17.46%				
1101-5-303-4360200	Equipment Repair	\$ 7,145	\$ 1,137	\$ 495	\$ 7,000	\$ 7,000	\$ -	0.00%				
1101-5-303-4360400	Maintenance Contract	\$ 6,191	\$ 6,368	\$ 3,079	\$ 260,719	\$ 260,719	\$ -	0.00%				
1101-5-303-4360500	Repairs & Maintenance - Other	\$ 3,465	\$ 300,749	\$ 108,072	\$ 226,202	\$ 293,299	\$ 67,097	29.66%				

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	%
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	
1101-5-303-4370200	Equipment Leases	\$ 585	\$ 112	\$ -	\$ 1,760	\$ 1,760	\$ -	0.00%
1101-5-303-4390300	Subscriptions	\$ -	\$ -	\$ 207	\$ 207	\$ 207	\$ -	0.00%
1101-5-303-4390800	Organizational Membership & Dues	\$ 512	\$ 571	\$ 571	\$ 571	\$ 571	\$ -	0.00%
1101-5-303-4390900	Other Services & Charges	\$ 59,537	\$ 73,106	\$ 9,934	\$ 60,090	\$ 60,090	\$ -	0.00%
1101-5-303-4390910	Education	\$ 19,422	\$ 8,576	\$ 6,005	\$ 16,000	\$ 31,000	\$ 15,000	93.75%
1101-5-303-4390912	Contract Services	\$ -	\$ -	\$ 14,418	\$ 196,312	\$ 163,312	\$ (33,000)	-16.81%
1101-5-303-4390920	Const St/alley By Contract	\$ 18,778	\$ 24,136	\$ -	\$ 23,000	\$ 23,000	\$ -	0.00%
1101-5-303-4391100	Minor Misc. Small Capital	\$ 2,302	\$ 829	\$ 1,008	\$ 5,000	\$ 5,000	\$ -	0.00%
	Total Other Services & Charges	\$ 266,573	\$ 515,271	\$ 222,967	\$ 958,351	\$ 1,084,448	\$ 126,097	13.16%
	Capital Outlay							
1101-5-303-4420400	Building & Structures	\$ 25,943	\$ -	\$ -	\$ 52,485	\$ -	\$ (52,485)	-100.00%
1101-5-303-4440200	Motor Equipment	\$ 347,595	\$ 825,643	\$ 368,909	\$ 592,767	\$ 412,000	\$ (180,767)	-30.50%
1101-5-303-4440500	Other Equipment	\$ -	\$ -	\$ 91,577	\$ 121,000	\$ 96,000	\$ (25,000)	-20.66%
	Total Capital Outlay	\$ 373,538	\$ 825,643	\$ 460,486	\$ 766,252	\$ 508,000	\$ (258,252)	-33.70%
	Total Department: 303 - Buildings & Grounds Maintenance	\$ 3,862,161	\$ 5,117,399	\$ 2,590,095	\$ 6,141,630	\$ 6,239,645	\$ 98,015	1.60%
	Total Fund: 1101 - GENERAL	\$ 54,285,210	\$ 72,011,732	\$ 37,975,645	\$ 68,988,083	\$ 73,851,783	\$ 4,863,700	7.05%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2201-310: Street Department (MVH)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 50,300	Increase due to AFSCME contractual commitments and proposed performance raises
4110160	Overtime	\$ (50,000)	Decrease to reflect transfer to new double overtime account
4110165	Double Overtime	\$ 50,000	Increase to reflect anticipated needs
4110170	Longevity	\$ (4,210)	Increase to reflect anticipated needs
4130100	Employer's Social Security	\$ 13,200	Increase due to changes in gross payroll
4130200	Employer's Medicare	\$ 3,100	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ 7,300	Increase due to changes in gross payroll
4130700	Clothing Allowance	\$ (8,700)	Decrease to reflect previous transfer to Clothing & Outwear supply account
		\$ 60,990	
<u>Supplies</u>			
4230111	Paving Materials	\$ 200,000	Increase due to raise in supply costs (\$72.00/ton, up 8% in 2025), Stevens Ave project (\$280,000), various ADA work, existing base paving needs, and transfer of contracted services to new account (\$475,000).
4230127	Road Salt	\$ (10,000)	Decrease due to lower supply costs and anticipated needs
4230141	Landscaping	\$ 8,000	Increase due to raise in supply costs and anticipated needs (Grass seed, mulch, etc.)
4230144	Traffic Supplies	\$ 25,000	Increase due to raise in supply costs and anticipated needs (light poles, paint, traffic control loops)
		\$ 223,000	
<u>Other Services & Charges</u>			
4320300	Travel	\$ 11,500	Increase due to cost of travel for Lucity and IMSA (signal and traffic technicians) training
4320400	Telephone & Communication	\$ 9,670	Increase due to raise in costs and data plan for Lucity
4340200	Liability Insurance	\$ 10,015	Increase to reflect anticipated increase in premium and change in deductible
4360310	Repairs and Maintenance of Streets	\$ 475,000	Increase to reflect establishment of new account for outside services previously included in paving materials supplies
4370200	Equipment Leases	\$ 3,500	Increase due to raise in costs of rental equipment
4390910	Education	\$ 13,500	Increase to reflect cost of training associated with Lucity
4390912	Contract Services	\$ 35,648	Increase to reflect increases in contracts and anticipated needs.
		\$ 558,833	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (125,000)	Decrease to reflect current year needs of two (2) Tandem axle dump truck/snow plow with upfitting @ \$330,000/ea.
4440400	Street Machinery	\$ 670,000	Increase to reflect current year needs of One (1) replacement paint striping truck (\$370,000) and One (1) replacement asphalt paver (\$750,000 less trade-in allowance \$200,000)
4440500	Other Equipment	\$ 379,000	One (1) replacement front end loader (\$370,000) and one (1) replacement mower (\$9,700)

2025 Proposed Budget Comparison

Account Number		2024			2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
		2022 Total Activity	2023 Total Activity	YTD Activity Through Jun				
Fund: 2201 - MVH								
Expense								
Department: 310 - MVH - Street Department								
<u>Personnel Services</u>								
2201-5-310-4110130	Full Time	\$ 2,626,187	\$ 2,914,726	\$ 1,519,662	\$ 3,072,800	\$ 3,123,100	\$ 50,300	1.64%
2201-5-310-4110140	Temporary	\$ 59,830	\$ 108,706	\$ 35,321	\$ 106,000	\$ 106,000	\$ -	0.00%
2201-5-310-4110150	Part Time	\$ 66,626	\$ 62,521	\$ 21,487	\$ 61,200	\$ 61,200	\$ -	0.00%
2201-5-310-4110160	Overtime	\$ 126,862	\$ 171,555	\$ 139,630	\$ 200,000	\$ 150,000	\$ (50,000)	-25.00%
2201-5-310-4110165	Double Overtime	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	0.00%
2201-5-310-4110170	Longevity	\$ 23,393	\$ 22,910	\$ 11,623	\$ 27,010	\$ 22,800	\$ (4,210)	-15.59%
2201-5-310-4130100	Employer's Social Security	\$ 176,946	\$ 194,661	\$ 103,110	\$ 205,000	\$ 218,200	\$ 13,200	6.44%
2201-5-310-4130200	Employer's Medicare	\$ 41,383	\$ 45,526	\$ 24,114	\$ 48,000	\$ 51,100	\$ 3,100	6.46%
2201-5-310-4130300	Employer's Pension Expense	\$ 395,451	\$ 433,617	\$ 230,059	\$ 448,900	\$ 456,200	\$ 7,300	1.63%
2201-5-310-4130500	Employer's Group & Life Ins	\$ 476,045	\$ 531,987	\$ 263,345	\$ 658,500	\$ 659,000	\$ 500	0.08%
2201-5-310-4130700	Clothing Allowance	\$ 14,660	\$ 5,550	\$ 6,000	\$ 15,000	\$ 6,300	\$ (8,700)	-58.00%
2201-5-310-4131200	Sick Incentive	\$ 10,163	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Personnel Services	\$ 4,017,545	\$ 4,491,759	\$ 2,354,352	\$ 4,842,410	\$ 4,903,900	\$ 61,490	1.27%
<u>Supplies</u>								
2201-5-310-4210500	Office Supplies	\$ 3,494	\$ 4,194	\$ 1,445	\$ 4,400	\$ 4,400	\$ -	0.00%
2201-5-310-4220210	Gasoline	\$ 351,963	\$ 263,954	\$ 127,741	\$ 495,000	\$ 495,000	\$ -	0.00%
2201-5-310-4220310	Household, Laundry, Clean	\$ 26,312	\$ 49,677	\$ 6,189	\$ 30,800	\$ 30,800	\$ -	0.00%
2201-5-310-4220311	Clothing & Outerwear	\$ -	\$ 5,271	\$ 13,592	\$ 14,000	\$ 16,000	\$ 2,000	14.29%
2201-5-310-4220320	Medical, Surgical	\$ 4,331	\$ 2,134	\$ 543	\$ 5,100	\$ 5,100	\$ -	0.00%
2201-5-310-4230110	Building Materials	\$ 51,625	\$ 77,512	\$ 6,511	\$ 70,000	\$ 70,000	\$ -	0.00%
2201-5-310-4230111	Paving Materials	\$ 667,671	\$ 12,985	\$ 32,447	\$ 1,780,000	\$ 1,980,000	\$ 200,000	11.24%
2201-5-310-4230120	Concrete/Sidewalk Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2201-5-310-4230127	Road Salt	\$ 378,177	\$ 367,109	\$ 264,516	\$ 425,000	\$ 415,000	\$ (10,000)	-2.35%
2201-5-310-4230141	Landscaping	\$ 749	\$ 1,500	\$ 5,595	\$ 3,000	\$ 11,000	\$ 8,000	266.67%
2201-5-310-4230142	Supplies	\$ 23,656	\$ 193,343	\$ 14,958	\$ 52,000	\$ 52,000	\$ -	0.00%
2201-5-310-4230143	Chemicals	\$ 600	\$ 600	\$ -	\$ 600	\$ 600	\$ -	0.00%
2201-5-310-4230144	Traffic Supplies	\$ 407,887	\$ 360,348	\$ 222,704	\$ 410,000	\$ 435,000	\$ 25,000	6.10%
2201-5-310-4230200	Repair Parts	\$ 14,092	\$ 19,465	\$ 2,122	\$ 25,000	\$ 25,000	\$ -	0.00%
2201-5-310-4230300	Small Tools & Minor Equipment	\$ 14,310	\$ 17,891	\$ 3,980	\$ 24,000	\$ 24,000	\$ -	0.00%
	Total Supplies	\$ 1,944,867	\$ 1,375,985	\$ 702,342	\$ 3,338,900	\$ 3,563,900	\$ 225,000	6.74%
<u>Other Services & Charges</u>								
2201-5-310-4320300	Travel	\$ 311	\$ -	\$ 1,075	\$ 500	\$ 12,000	\$ 11,500	2300.00%
2201-5-310-4320400	Telephone & Communication	\$ 13,343	\$ 20,930	\$ 11,746	\$ 15,330	\$ 25,000	\$ 9,670	63.08%
2201-5-310-4340200	Liability Insurance	\$ 99,935	\$ 99,935	\$ 49,968	\$ 99,935	\$ 109,950	\$ 10,015	10.02%
2201-5-310-4350100	Electricity	\$ 22,915	\$ 21,525	\$ 12,588	\$ 26,000	\$ 26,000	\$ -	0.00%
2201-5-310-4350200	Natural Gas	\$ 25,063	\$ 24,559	\$ 15,927	\$ 37,000	\$ 37,000	\$ -	0.00%
2201-5-310-4350400	Water & Sewer	\$ 5,000	\$ 4,288	\$ 2,763	\$ 6,770	\$ 6,770	\$ -	0.00%
2201-5-310-4360200	Equipment Repair	\$ 52,990	\$ 33,004	\$ 7,689	\$ 40,000	\$ 40,000	\$ -	0.00%
2201-5-310-4360310	Repair and Maintenance of Streets	\$ -	\$ -	\$ -	\$ -	\$ 475,000	\$ 475,000	0.00%

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	%
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	
2201-5-310-4360400	Maintenance Contract	\$ 22,696	\$ 23,919	\$ 1,665	\$ 24,352	\$ 24,352	\$ -	0.00%
2201-5-310-4360700	Contract Repair	\$ 442	\$ 462,528	\$ -	\$ 3,430	\$ 3,430	\$ -	0.00%
2201-5-310-4370200	Equipment Leases	\$ 5,999	\$ 8,500	\$ 9,647	\$ 12,500	\$ 16,000	\$ 3,500	28.00%
2201-5-310-4390900	Other Services & Charges	\$ 14,486	\$ 46,487	\$ 13,891	\$ 20,000	\$ 20,000	\$ -	0.00%
2201-5-310-4390910	Education	\$ 29,065	\$ 18,015	\$ 6,810	\$ 25,000	\$ 38,500	\$ 13,500	54.00%
2201-5-310-4390912	Contract Services	\$ -	\$ -	\$ 17,448	\$ 44,352	\$ 80,000	\$ 35,648	80.38%
2201-5-310-4390926	Landfill Charges	\$ 114,771	\$ 80,883	\$ 28,024	\$ 175,000	\$ 175,000	\$ -	0.00%
	Total Other Services & Charges	\$ 407,017	\$ 844,573	\$ 179,239	\$ 530,169	\$ 1,089,002	\$ 558,833	105.41%
	Capital Outlay							
2201-5-310-4440200	Motor Equipment	\$ 252,093	\$ 1,104,095	\$ 344,953	\$ 785,000	\$ 660,000	\$ (125,000)	-15.92%
2201-5-310-4440400	Street Machinery	\$ 184,708	\$ -	\$ 236,412	\$ 250,000	\$ 920,000	\$ 670,000	268.00%
2201-5-310-4440500	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ 379,700	\$ 379,700	0.00%
	Total Capital Outlay	\$ 436,802	\$ 1,104,095	\$ 581,366	\$ 1,035,000	\$ 1,959,700	\$ 924,700	89.34%
	Other Financing Uses							
2201-5-310-4520000	To Other Funds	\$ 735,663	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 735,663	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Fund: 2201 - MVH	\$ 7,541,893	\$ 7,816,411	\$ 3,817,299	\$ 9,746,479	\$ 11,516,502	\$ 1,770,023	18.16%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

SCHEDULE A

2025 PROPOSED BUDGET

Department Name: 2202-305: Street Department (LRS)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2202 - LOCAL ROAD & STREET							
Expense							
Department: 305 - Local Road & Street							
<u>Supplies</u>							
2202-5-305-4230111	\$ 950,000	\$ 1,500,000	\$ 985,399	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
	\$ 950,000	\$ 1,500,000	\$ 985,399	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
	\$ 950,000	\$ 1,500,000	\$ 985,399	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2204-501: Parks & Recreation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 117,224	Increase to reflect proposed new Special Projects Coordinator (\$68,000), proposed Business Services Coordinator (\$52,000) and proposed performance raises
4110140	Temporary	\$ 47,167	Increase to accommodate increase in seasonal programming and facilities being open through August
4110150	Part Time	\$ 15,586	Increase to accommodate additional programs and activities being provided
4130100	Employer's Social Security	\$ 11,149	Increase due to changes in gross payroll
4130200	Employer's Medicare	\$ 2,551	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ 16,998	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ 40,000	Increase to reflect changes in employee plan selection
		\$ 250,675	
Supplies			
4230143	Chemicals	\$ 5,000	Increase to reflect anticipate increase in cost
4230300	Small Tools & Minor Equipment	\$ (15,100)	Anticipated purchasing of park amenities including pavilion chairs and tables (\$80,000), trash cans (\$75,000), picnic tables (\$50,000), Benches (\$25,000), Signage (\$15,000), bike racks (\$5,000)
		\$ (10,100)	
Other Services & Charges			
4310400	Professional Services	\$ 8,000	Increase for design services (\$120,000), consulting services for project management support (\$35,000), and marketing (\$15,000)
4320300	Travel	\$ 2,500	Increase due to more staff travelling for conference and education
4320400	Telephone & Communication	\$ 4,000	Increase due to adding internet and phones at facilities
4320510	Outside Transportation	\$ (7,500)	Decrease due to actual cost of trips
4330300	Advertising	\$ 4,700	Increase to reflect anticipated needs
4360500	Repairs & Maintenance	\$ 100,000	Basketball court and parking lot at Langle Park
4390900	Other Services & Charges	\$ (9,000)	Decrease to reflect actual needs of funds
		\$ 102,700	
Other Financing Uses			
4520000	To Other Funds	(75,000)	Decrease to reflect actual needs of funds
SECTION 2: Capital Equipment > \$5,000			
4410000	Land & Land Improvements	\$ 200,000	Increase to reflect pathway and landscaping at High Dive Park
4420400	Buildings & Structures	\$ 15,000	Increase to reflect construction of splash pad and outdoor shelter at Ullery Park
4440400	Motor Equipment	\$ (330,000)	Decrease to reflect no current year budget requests
4440500	Other Equipment	\$ (1,160,000)	Decrease to reflect fitness equipment installation at Sterling Park

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2204 - PARK & RECREATION								
Expense								
Department: 501 - Parks & Recreation								
<u>Personnel Services</u>								
2204-5-501-4110130	Full Time	\$ 377,724	\$ 508,093	\$ 279,112	\$ 720,000	\$ 837,224	\$ 117,224	16.28%
2204-5-501-4110140	Temporary	\$ 410,214	\$ 420,728	\$ 180,342	\$ 620,000	\$ 667,167	\$ 47,167	7.61%
2204-5-501-4110150	Part Time	\$ 200,173	\$ 270,970	\$ 104,976	\$ 166,300	\$ 181,886	\$ 15,586	9.37%
2204-5-501-4110160	Overtime	\$ 1,659	\$ 3,889	\$ 1,133	\$ -	\$ -	\$ -	0.00%
2204-5-501-4130100	Employer's Social Security	\$ 64,521	\$ 72,884	\$ 33,939	\$ 93,400	\$ 104,549	\$ 11,149	11.94%
2204-5-501-4130200	Employer's Medicare	\$ 15,090	\$ 17,046	\$ 7,937	\$ 21,900	\$ 24,451	\$ 2,551	11.65%
2204-5-501-4130300	Employer's Pension Expense	\$ 64,537	\$ 70,052	\$ 39,284	\$ 104,400	\$ 121,398	\$ 16,998	16.28%
2204-5-501-4130500	Employer's Group & Life Ins	\$ 57,949	\$ 70,324	\$ 43,689	\$ 210,400	\$ 250,400	\$ 40,000	19.01%
	Total Personnel Services	\$ 1,191,868	\$ 1,433,985	\$ 690,411	\$ 1,936,400	\$ 2,187,075	\$ 250,675	12.95%
<u>Supplies</u>								
2204-5-501-4210200	Stationary & Printing	\$ 3,551	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2204-5-501-4210500	Office Supplies	\$ 4,220	\$ 5,113	\$ 1,863	\$ 9,500	\$ 9,500	\$ -	0.00%
2204-5-501-4220150	Operating Supplies	\$ 46,777	\$ 52,372	\$ 31,959	\$ 81,000	\$ 81,000	\$ -	0.00%
2204-5-501-4220210	Gasoline	\$ 7,210	\$ 5,638	\$ 3,434	\$ 10,000	\$ 12,000	\$ 2,000	20.00%
2204-5-501-4220310	Household, Laundry, Clean	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2204-5-501-4230143	Chemicals	\$ 38,629	\$ 45,084	\$ 25,448	\$ 40,000	\$ 45,000	\$ 5,000	12.50%
2204-5-501-4230300	Small Tools & Minor Equipment	\$ -	\$ 86,080	\$ 108,428	\$ 265,100	\$ 250,000	\$ (15,100)	-5.70%
	Total Supplies	\$ 101,255	\$ 194,287	\$ 171,132	\$ 405,600	\$ 397,500	\$ (8,100)	-2.00%
<u>Other Services & Charges</u>								
2204-5-501-4310400	Professional Services	\$ 21,133	\$ 6,636	\$ 34,014	\$ 162,000	\$ 170,000	\$ 8,000	4.94%
2204-5-501-4320300	Travel	\$ 1,612	\$ 4,249	\$ 834	\$ 3,500	\$ 6,000	\$ 2,500	71.43%
2204-5-501-4320400	Telephone & Communication	\$ 18,270	\$ 16,749	\$ 16,281	\$ 26,000	\$ 30,000	\$ 4,000	15.38%
2204-5-501-4320510	Outside Transportation	\$ -	\$ 5,195	\$ -	\$ 15,000	\$ 7,500	\$ (7,500)	-50.00%
2204-5-501-4330300	Advertising	\$ 11,085	\$ 9,920	\$ 4,780	\$ 20,300	\$ 25,000	\$ 4,700	23.15%
2204-5-501-4340200	Liability Insurance	\$ 151,700	\$ 151,700	\$ 75,850	\$ 151,700	\$ 166,870	\$ 15,170	10.00%
2204-5-501-4350100	Electricity	\$ 117,191	\$ 115,960	\$ 57,881	\$ 131,000	\$ 131,000	\$ -	0.00%
2204-5-501-4350200	Natural Gas	\$ 21,254	\$ 21,330	\$ 11,299	\$ 40,000	\$ 40,000	\$ -	0.00%
2204-5-501-4350400	Water & Sewer	\$ 36,143	\$ 34,235	\$ 10,247	\$ 61,000	\$ 61,000	\$ -	0.00%
2204-5-501-4360100	Repairs & Maintenance	\$ 19,469	\$ 13,078	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
2204-5-501-4360500	Repairs & Maintenance - Other	\$ 36,314	\$ 49,874	\$ -	\$ -	\$ 100,000	\$ 100,000	0.00%
2204-5-501-4370200	Equipment Leases	\$ 10,739	\$ 10,610	\$ 6,042	\$ 8,400	\$ 8,400	\$ -	0.00%
2204-5-501-4370500	Other Rental	\$ -	\$ 1,621	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
2204-5-501-4390200	Postage	\$ 467	\$ 486	\$ 176	\$ 1,650	\$ 1,650	\$ -	0.00%
2204-5-501-4390800	Organizational Membership & Dues	\$ 1,895	\$ 1,991	\$ 200	\$ 3,700	\$ 3,700	\$ -	0.00%
2204-5-501-4390900	Other Services & Charges	\$ 39,485	\$ 13,235	\$ 5,695	\$ 39,000	\$ 30,000	\$ (9,000)	-23.08%
2204-5-501-4390910	Education	\$ 4,341	\$ 2,274	\$ 1,811	\$ 9,000	\$ 11,000	\$ 2,000	22.22%
2204-5-501-4390912	Contract Services	\$ 7,194	\$ 28,582	\$ 3,913	\$ 9,000	\$ 9,000	\$ -	0.00%
2204-5-501-4390925	Credit Card Processing Fees	\$ 14,111	\$ 14,895	\$ 6,282	\$ 20,000	\$ 20,000	\$ -	0.00%
	Total Other Services & Charges	\$ 512,403	\$ 502,619	\$ 235,304	\$ 715,250	\$ 835,120	\$ 119,870	16.76%

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	%
<u>Capital Outlay</u>								
2204-5-501-4410000	Land & Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	0.00%
2204-5-501-4420400	Building & Structures	\$ -	\$ -	\$ -	\$ 200,000	\$ 215,000	\$ 15,000	7.50%
2204-5-501-4440200	Motor Equipment	\$ -	\$ -	\$ 26,133	\$ 330,000	\$ -	\$ (330,000)	-100.00%
2204-5-501-4440500	Other Equipment	\$ 70,871	\$ 130,736	\$ 6,000	\$ 1,200,000	\$ 40,000	\$ (1,160,000)	-96.67%
	Total Capital Outlay	\$ 70,871	\$ 130,736	\$ 32,133	\$ 1,730,000	\$ 455,000	\$ (1,275,000)	-73.70%
<u>Other Financing Uses</u>								
2204-5-501-4520000	To Other Funds	\$ 452,000	\$ 725,000	\$ 425,000	\$ 850,000	\$ 775,000	\$ (75,000)	0.00%
2204-5-501-4581000	Unappropriated	\$ 12,316	\$ 10,492	\$ 1,215	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 464,316	\$ 735,492	\$ 426,215	\$ 850,000	\$ 775,000	\$ (75,000)	-8.82%
	Total Fund: 2204 - PARK & RECREATION	\$ 2,340,713	\$ 2,997,119	\$ 1,555,195	\$ 5,637,250	\$ 4,649,695	\$ (987,555)	0.00%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025. PROPOSED BUDGET

SCHEDULE A

Department Name: 2205-404: Cemetery

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 20,300	Increase due to contractual obligations and proposed performance based raises
4110140	Temporary	\$ 5,200	Increase to reflect changes in employee plan selection
4110160	Overtime	\$ 4,100	Increase to reflect anticipated needs
4130300	Employer's Pension Expense	\$ 3,000	Increase due to changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (14,100)	Decrease to reflect changes in employee plan selection
4130700	Clothing Allowance	\$ (3,050)	Decrease to align contractual obligations with correct account line
		\$ 15,450	
Other Services & Charges			
4310400	Professional Services	\$ 75,000	Increase to reflect needs associated with Prairie Street Cemetery master plan
4360100	Repairs & Maintenance Bldg.	\$ (5,000)	Decrease to reflect anticipated needs
4390912	Contract Services	\$ 3,400	Increase to reflect anticipated needs
		\$ 73,400	
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (179,000)	Decrease to reflect no current year motor equipment needs
4440500	Other Equipment	\$ 6,000	Flat bed trailer to replace inventory removed from service due to age and condition

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2205 - CEMETERY								
Expense								
Department: 404 - Cemetery								
Personnel Services								
2205-5-404-4110130	Full Time	\$ 392,829	\$ 483,968	\$ 258,848	\$ 507,500	\$ 527,800	\$ 20,300	4.00%
2205-5-404-4110140	Temporary	\$ -	\$ -	\$ 12,644	\$ 10,100	\$ 15,300	\$ 5,200	51.49%
2205-5-404-4110150	Part Time	\$ 43,880	\$ 82,190	\$ 19,646	\$ 97,900	\$ 98,400	\$ 500	0.51%
2205-5-404-4110160	Overtime	\$ 26,040	\$ 25,597	\$ 14,033	\$ 25,000	\$ 29,100	\$ 4,100	16.40%
2205-5-404-4110170	Longevity	\$ 3,274	\$ 3,450	\$ 1,770	\$ 3,200	\$ 3,600	\$ 400	12.50%
2205-5-404-4130100	Employer's Social Security	\$ 32,938	\$ 36,059	\$ 18,712	\$ 40,100	\$ 41,900	\$ 1,800	4.49%
2205-5-404-4130200	Employer's Medicare	\$ 7,703	\$ 8,433	\$ 4,376	\$ 9,400	\$ 9,800	\$ 400	4.26%
2205-5-404-4130300	Employer's Pension Expense	\$ 69,279	\$ 69,337	\$ 35,424	\$ 74,100	\$ 77,100	\$ 3,000	4.05%
2205-5-404-4130500	Employer's Group & Life Ins	\$ 52,555	\$ 66,319	\$ 28,534	\$ 86,300	\$ 72,200	\$ (14,100)	-16.34%
2205-5-404-4130700	Clothing Allowance	\$ 3,002	\$ 2,011	\$ 2,826	\$ 4,100	\$ 1,050	\$ (3,050)	-74.39%
2205-5-404-4131200	Sick Incentive	\$ 2,435	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Personnel Services	\$ 633,935	\$ 777,363	\$ 396,813	\$ 857,700	\$ 876,250	\$ 18,550	2.16%
Supplies								
2205-5-404-4210500	Office Supplies	\$ 2,002	\$ 2,001	\$ 806	\$ 1,500	\$ 2,000	\$ 500	33.33%
2205-5-404-4220120	Safety Supplies	\$ 978	\$ 378	\$ 181	\$ 750	\$ 750	\$ -	0.00%
2205-5-404-4220150	Operating Supplies	\$ 8,094	\$ 3,126	\$ 1,371	\$ 6,000	\$ 5,000	\$ (1,000)	-16.67%
2205-5-404-4220210	Gasoline	\$ 17,920	\$ 15,076	\$ 7,859	\$ 21,500	\$ 21,500	\$ -	0.00%
2205-5-404-4220310	Household, Laundry, Clean	\$ 393	\$ 4,742	\$ 595	\$ 5,000	\$ 3,000	\$ (2,000)	-40.00%
2205-5-404-4220311	Clothing & Outerwear	\$ -	\$ 1,587	\$ -	\$ 1,800	\$ 3,200	\$ 1,400	77.78%
2205-5-404-4230123	Concrete	\$ 1,140	\$ 743	\$ 524	\$ 1,700	\$ 1,700	\$ -	0.00%
2205-5-404-4230141	Landscaping	\$ 2,206	\$ 2,685	\$ 778	\$ 4,000	\$ 3,000	\$ (1,000)	-25.00%
2205-5-404-4230200	Repair Parts	\$ 806	\$ 244	\$ 220	\$ 1,000	\$ 1,000	\$ -	0.00%
2205-5-404-4230300	Small Tools & Minor Equipment	\$ 3,248	\$ 2,312	\$ 237	\$ 4,000	\$ 2,500	\$ (1,500)	-37.50%
	Total Supplies	\$ 36,788	\$ 32,892	\$ 12,571	\$ 47,250	\$ 43,650	\$ (3,600)	-7.62%
Other Services & Charges								
2205-5-404-4310400	Professional Services	\$ 104	\$ 4,840	\$ 4,000	\$ -	\$ 75,000	\$ 75,000	0.00%
2205-5-404-4320400	Telephone & Communication	\$ 1,930	\$ 1,337	\$ 708	\$ 1,900	\$ 1,900	\$ -	0.00%
2205-5-404-4340200	Liability Insurance	\$ 13,499	\$ 14,000	\$ 7,000	\$ 14,000	\$ 15,400	\$ 1,400	10.00%
2205-5-404-4350100	Electricity	\$ 2,854	\$ 4,253	\$ 1,507	\$ 4,500	\$ 4,500	\$ -	0.00%
2205-5-404-4350200	Natural Gas	\$ 2,966	\$ 2,469	\$ 1,384	\$ 4,000	\$ 4,000	\$ -	0.00%
2205-5-404-4350400	Water & Sewer	\$ 3,412	\$ 4,365	\$ 638	\$ 3,500	\$ 4,500	\$ 1,000	28.57%
2205-5-404-4360100	Repairs & Maintenance - Bldg.	\$ 4,627	\$ 7,421	\$ -	\$ 8,000	\$ 3,000	\$ (5,000)	-62.50%
2205-5-404-4360200	Equipment Repair	\$ -	\$ 647	\$ -	\$ 1,500	\$ 1,000	\$ (500)	-33.33%
2205-5-404-4360500	Repairs & Maintenance	\$ 687	\$ 129	\$ 865	\$ 1,000	\$ 3,000	\$ 2,000	200.00%
2205-5-404-4390300	Subscriptions	\$ (75)	\$ 100	\$ -	\$ 210	\$ 350	\$ 140	66.67%
2205-5-404-4390900	Other Services & Charges	\$ 265	\$ 471	\$ 1,259	\$ 1,700	\$ 1,700	\$ -	0.00%
2205-5-404-4390912	Contract Services	\$ 4,053	\$ 4,326	\$ 3,030	\$ 2,500	\$ 5,900	\$ 3,400	136.00%
2205-5-404-4390925	Credit Card Processing Fees	\$ 823	\$ 528	\$ 162	\$ -	\$ 1,500	\$ 1,500	0.00%
	Total Other Services & Charges	\$ 35,144	\$ 44,884	\$ 20,552	\$ 42,810	\$ 121,750	\$ 78,940	184.40%

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	%
<u>Capital Outlay</u>								
2205-5-404-4440200	Motor Equipment	\$ -	\$ -	\$ 46,400	\$ 179,000	\$ -	\$ (179,000)	-100.00%
2205-5-404-4440500	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	0.00%
	Total Capital Outlay	\$ -	\$ -	\$ 46,400	\$ 179,000	\$ 6,000	\$ (173,000)	-96.65%
	Total Fund: 2205 - CEMETERY	\$ 705,867	\$ 855,140	\$ 476,336	\$ 1,126,760	\$ 1,047,650	\$ (79,110)	-7.02%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2206-201: Aviation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 28,200	Increase to reflect contract obligations and proposed performance based raises
4130100	Employer's Social Security	\$ 2,700	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ 4,200	Increase due to changes in gross payroll
4130500	Employer's Group & Life Ins	\$ (20,100)	Decrease to reflect changes in employee plan selections
		\$ 15,000	
<u>Supplies</u>			
4220210	Gasoline	\$ 7,920	Increase to reflect anticipated needs
<u>Other Services & Charges</u>			
4340200	Liability Insurance	\$ 4,500	Increase to reflect anticipated increase in air traffic control tower liability insurance
4350100	Electricity	\$ 4,840	Increase to reflect anticipated needs
4350200	Natural Gas	\$ 2,650	Increase to reflect anticipated needs
4390200	Postage	\$ 5,300	Increase to reflect anticipated needs due to runway lights being out of warranty & shipping being Aviation's responsibility
		\$ 17,290	
SECTION 2: Capital Equipment > \$5,000			
4430500	Buildings	\$ (75,000)	Decrease to reflect no current year budget requests
4440100	Furniture & Fixtures	\$ (10,280)	Decrease to reflect no current year budget requests
4440200	Motor Equipment	\$ (140,000)	Decrease to reflect no current year budget requests
4440500	Other Equipment	\$ (30,000)	Decrease to reflect no current year budget requests

2025 Proposed Budget Comparison

Account Number		2022		2023		2024	2024		2025		Increase / (Decrease)	%
		Total Activity	Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	Proposed Budget				
Fund: 2206 - AVIATION												
Expense												
Department: 201 - Aviation												
<u>Personnel Services</u>												
2206-5-201-4110130	Full Time	\$ 508,668	\$ 646,803	\$ 348,107	\$ 681,200	\$ 709,400	\$ 28,200	4.14%				
2206-5-201-4110140	Temporary/seasonal	\$ 661	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%				
2206-5-201-4110150	Part Time	\$ 39,525	\$ 49,601	\$ 20,710	\$ 54,600	\$ 56,200	\$ 1,600	2.93%				
2206-5-201-4110160	Overtime	\$ 4,827	\$ 7,254	\$ 3,120	\$ 15,000	\$ 15,000	\$ -	0.00%				
2206-5-201-4110170	Longevity	\$ -	\$ 135	\$ 180	\$ 180	\$ 400	\$ 220	122.22%				
2206-5-201-4130100	Employer's Social Security	\$ 37,985	\$ 41,902	\$ 22,168	\$ 45,800	\$ 48,500	\$ 2,700	5.90%				
2206-5-201-4130200	Employer's Medicare	\$ 8,883	\$ 9,800	\$ 5,184	\$ 10,700	\$ 11,400	\$ 700	6.54%				
2206-5-201-4130300	Employer's Pension Expense	\$ 75,913	\$ 86,049	\$ 45,840	\$ 98,800	\$ 103,000	\$ 4,200	4.25%				
2206-5-201-4130500	Employer's Group & Life Ins	\$ 74,903	\$ 90,364	\$ 48,192	\$ 131,300	\$ 111,200	\$ (20,100)	-15.31%				
2206-5-201-4131200	Sick Incentive Pay	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%				
	Total Personnel Services	\$ 751,755	\$ 931,909	\$ 493,501	\$ 1,041,180	\$ 1,058,700	\$ 17,520	1.68%				
<u>Supplies</u>												
2206-5-201-4210200	Stationary & Printing	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%				
2206-5-201-4210500	Office Supplies	\$ 1,185	\$ 2,269	\$ 2,512	\$ 1,500	\$ 1,500	\$ -	0.00%				
2206-5-201-4220120	Safety Supplies	\$ 885	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%				
2206-5-201-4220150	Operating Supplies	\$ 16,878	\$ 11,138	\$ 2,725	\$ 10,700	\$ 10,700	\$ -	0.00%				
2206-5-201-4220170	Paint	\$ 1,920	\$ 1,052	\$ -	\$ 2,250	\$ 2,250	\$ -	0.00%				
2206-5-201-4220210	Gasoline	\$ 33,865	\$ 27,564	\$ 12,660	\$ 39,600	\$ 47,520	\$ 7,920	20.00%				
2206-5-201-4220240	Lubricants	\$ 2,686	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%				
2206-5-201-4220250	Other Garage & Motor Supp	\$ 500	\$ 786	\$ -	\$ 1,300	\$ 1,300	\$ -	0.00%				
2206-5-201-4220310	Household, Laundry, & Cleaning	\$ 3,236	\$ 5,101	\$ 885	\$ 2,500	\$ 2,500	\$ -	0.00%				
2206-5-201-4220311	Clothing & Outerwear	\$ -	\$ -	\$ 797	\$ 1,400	\$ 2,200	\$ 800	57.14%				
2206-5-201-4220320	Medical, Surgical	\$ 1,253	\$ 1,259	\$ 405	\$ 2,700	\$ 2,700	\$ -	0.00%				
2206-5-201-4230110	Building Materials	\$ 2,352	\$ 6,329	\$ 3,164	\$ 34,500	\$ 34,500	\$ -	0.00%				
2206-5-201-4230122	Sand	\$ 830	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%				
2206-5-201-4230124	Asphalt, Tar	\$ -	\$ 10,982	\$ 2,627	\$ 17,700	\$ 17,700	\$ -	0.00%				
2206-5-201-4230126	Chemicals & Urea	\$ 5,392	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%				
2206-5-201-4230200	Repair Parts	\$ 1,492	\$ 16	\$ 379	\$ 3,000	\$ 3,000	\$ -	0.00%				
2206-5-201-4230300	Small Tools & Minor Equipment	\$ -	\$ 2,379	\$ 798	\$ 2,300	\$ 4,800	\$ 2,500	108.70%				
	Total Supplies	\$ 72,608	\$ 68,875	\$ 26,952	\$ 119,450	\$ 130,670	\$ 11,220	9.39%				
<u>Other Services & Charges</u>												
2206-5-201-4310200	Engineering	\$ 909	\$ 1,230	\$ 550	\$ 4,000	\$ 4,000	\$ -	0.00%				
2206-5-201-4310400	Professional Services	\$ 4,810	\$ 65	\$ 342	\$ 6,000	\$ 6,000	\$ -	0.00%				
2206-5-201-4320300	Travel	\$ 5,900	\$ 3,244	\$ 247	\$ 11,500	\$ 11,500	\$ -	0.00%				
2206-5-201-4320400	Telephone & Communication	\$ 6,878	\$ 8,120	\$ 4,107	\$ 7,200	\$ 8,530	\$ 1,330	18.47%				
2206-5-201-4340200	Liability Insurance	\$ 24,938	\$ 26,933	\$ 28,280	\$ 48,500	\$ 53,000	\$ 4,500	9.28%				
2206-5-201-4350100	Electricity	\$ 41,702	\$ 39,290	\$ 21,854	\$ 48,400	\$ 53,240	\$ 4,840	10.00%				
2206-5-201-4350200	Natural Gas	\$ 14,257	\$ 13,636	\$ 6,779	\$ 25,850	\$ 28,500	\$ 2,650	10.25%				
2206-5-201-4350400	Water & Sewer	\$ 1,494	\$ 1,445	\$ 740	\$ 2,728	\$ 3,548	\$ 820	30.06%				

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	%
2206-5-201-4360100	Repairs & Maintenance - Bldg.	\$ 37,934	\$ 49,299	\$ 33,481	\$ 35,000	\$ 35,000	\$ -	0.00%
2206-5-201-4360200	Repairs To Equipment	\$ 1,247	\$ 4,363	\$ 2,262	\$ 3,160	\$ 3,160	\$ -	0.00%
2206-5-201-4360400	Maintenance Contract	\$ 3,859	\$ 5,493	\$ 2,942	\$ 8,070	\$ 8,570	\$ 500	6.20%
2206-5-201-4370200	Equipment Leases	\$ 465	\$ 163	\$ 163	\$ 160,686	\$ 94,922	\$ (65,764)	-40.93%
2206-5-201-4390200	Postage	\$ 51	\$ 285	\$ 296	\$ 392	\$ 5,692	\$ 5,300	1352.04%
2206-5-201-4390300	Subscriptions	\$ 1,317	\$ 2,147	\$ 1,337	\$ 2,800	\$ 1,945	\$ (855)	-30.54%
2206-5-201-4390900	Other Services & Charges	\$ 942	\$ 3,738	\$ 777	\$ 4,400	\$ 4,400	\$ -	0.00%
2206-5-201-4390910	Education	\$ 2,565	\$ 3,850	\$ -	\$ 10,350	\$ 10,350	\$ -	0.00%
2206-5-201-4390912	Contract Services	\$ -	\$ -	\$ 810	\$ 810	\$ 5,944	\$ 5,134	633.83%
2206-5-201-4390913	Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 149,268	\$ 163,303	\$ 104,967	\$ 379,846	\$ 338,301	\$ (41,545)	-10.94%
	<u>Capital Outlay</u>							
2206-5-201-4430000	Infrastructure	\$ 1,554	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2206-5-201-4430500	Buildings	\$ -	\$ -	\$ 36,711	\$ 75,000	\$ -	\$ (75,000)	-100.00%
2206-5-201-4440100	Furniture & Fixtures	\$ -	\$ -	\$ 10,280	\$ 10,280	\$ -	\$ (10,280)	-100.00%
2206-5-201-4440200	Motor Equipment	\$ -	\$ 191,756	\$ 103,233	\$ 140,000	\$ -	\$ (140,000)	-100.00%
2206-5-201-4440500	Other Equipment	\$ 268,620	\$ 17,376	\$ 21,990	\$ 30,000	\$ -	\$ (30,000)	-100.00%
	Total Capital Outlay	\$ 270,174	\$ 209,132	\$ 172,214	\$ 255,280	\$ -	\$ (255,280)	-100.00%
	<u>Other Financing Uses</u>							
2206-5-201-4520000	To Other Funds	\$ 2,424	\$ 34,790	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 2,424	\$ 34,790	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Fund: 2206 - AVIATION	\$ 1,246,228	\$ 1,408,008	\$ 797,635	\$ 1,795,756	\$ 1,527,671	\$ (268,085)	-14.93%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2214-204: Probation (Probation User Fees)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Service			
4110130	Full Time	\$ 4,200	Increase to reflect contractually obligated increases and proposed performance based raises
4110150	Part Time	\$ 11,000	Increase to reflect transition of translators from contract services to part time employees
		\$ 15,200	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022		2023		2024		2024		2025		Increase /	
		Total Activity		Total Activity		YTD Activity		Approved Budget		Proposed Budget		(Decrease)	%
Fund: 2214 - PROBATION USERS FEE													
Expense													
Department: 204 - Probation													
Personnel Services													
2214-5-204-4110130	Full Time	\$ 92,914	\$	100,452	\$	52,849	\$	107,800	\$	112,000	\$	4,200	3.90%
2214-5-204-4110150	Part Time	\$ 9,432	\$	10,285	\$	3,472	\$	11,200	\$	22,200	\$	11,000	98.21%
2214-5-204-4130100	Employer's Social Security	\$ 5,999	\$	6,544	\$	3,332	\$	7,400	\$	8,300	\$	900	12.16%
2214-5-204-4130200	Employer's Medicare	\$ 1,403	\$	1,530	\$	779	\$	1,700	\$	1,900	\$	200	11.76%
2214-5-204-4130300	Employer's Pension Expense	\$ 13,194	\$	14,265	\$	7,505	\$	15,600	\$	16,200	\$	600	3.85%
2214-5-204-4130500	Employer's Group & Life Ins	\$ 10,383	\$	12,137	\$	5,149	\$	11,800	\$	12,900	\$	1,100	9.32%
	Total Personnel Services	\$ 133,324	\$	145,212	\$	73,086	\$	155,500	\$	173,500	\$	18,000	11.58%
	Total Fund: 2214 - PROBATION USERS FEE	\$ 133,324	\$	145,212	\$	73,086	\$	155,500	\$	173,500	\$	18,000	11.58%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2228-219: Police (LEF)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No Changes from Prior Year Budget
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2228 - LAW ENFORCEMENT EDUCATION							
Expense							
Department: 219 - Police Department							
<u>Other Services & Charges</u>							
2228-5-219-4320300	\$ 2,578	\$ 833	\$ -	\$ -	\$ -	\$ -	0.00%
2228-5-219-4390910	\$ 72,699	\$ 27,492	\$ -	\$ 40,000	\$ 40,000	\$ -	0.00%
Total Other Services & Charges	\$ 75,277	\$ 28,325	\$ -	\$ 40,000	\$ 40,000	\$ -	0.00%
Total Fund: 2228 - LAW ENFORCEMENT EDUCATION	\$ 75,277	\$ 28,325	\$ -	\$ 40,000	\$ 40,000	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2230-914: Records Perpetuation

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110150	Part Time	\$ 33,800	Increase to reflect new part time position to assist clerk to the council previously approved as contract labor
Supplies			
4210500	Office Supplies	\$ 12,000	Increase to reflect transfer from General Fund (\$10,750) and current year expected needs
Other Services & Charges			
4310400	Professional Services	\$ 5,000	Increase to reflect anticipated needs
4390300	Subscriptions	\$ 5,500	Increase to reflect transfer from General Fund (\$3,500) and expected needs for AI software
4390912	Contract Services	\$ 11,000	Increase to reflect transfer from General Fund for contract labor needs
		\$ 21,500	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2230 - RECORD PERPETUATION								
Expense								
Department: 914 - City Clerk								
<u>Personnel Services</u>								
2230-5-914-4110150	Part Time	\$ -	\$ -	\$ -	\$ -	\$ 33,800	\$ 33,800	0.00%
2230-5-914-4130100	Employer's Social Security	\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100	0.00%
2230-5-914-4130200	Employer's Medicare	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	0.00%
	Total Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 36,400	\$ 36,400	0.00%
<u>Supplies</u>								
2230-5-914-4210500	Office Supplies	\$ 5,364	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	0.00%
	Total Supplies	\$ 5,364	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	0.00%
<u>Other Services & Charges</u>								
2230-5-914-4310400	Professional Services	\$ 9,060	\$ 4,950	\$ 1,063	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
2230-5-914-4390300	Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500	0.00%
2230-5-914-4390900	Other Services & Charges	\$ 10,656	\$ 9,336	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
2230-5-914-4390912	Contract Services	\$ -	\$ -	\$ -	\$ 1,000	\$ 12,000	\$ 11,000	1100.00%
	Total Other Services & Charges	\$ 19,715	\$ 14,286	\$ 7,063	\$ 12,000	\$ 33,500	\$ 21,500	179.17%
	Total Fund: 2230 - RECORD PERPETUATION	\$ 25,080	\$ 14,286	\$ 7,063	\$ 12,000	\$ 81,900	\$ 69,900	582.50%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2234-405: Unsafe Building Fund

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2234 - UNSAFE BUILDING								
Expense								
Department: 405 - Unsafe Building								
<u>Other Services & Charges</u>								
2234-5-405-4310100	Legal	\$ 1,818	\$ 1,485	\$ 711	\$ 8,000	\$ 8,000	\$ -	0.00%
2234-5-405-4330200	Legal Notice Publication	\$ 1,429	\$ 962	\$ 492	\$ 8,000	\$ 8,000	\$ -	0.00%
2234-5-405-4360400	Maintenance Contracts	\$ -	\$ 5,662	\$ 6,485	\$ 20,000	\$ 20,000	\$ -	0.00%
2234-5-405-4390900	Other Services & Charges	\$ 9,859	\$ 18,396	\$ 1,552	\$ 20,000	\$ 20,000	\$ -	0.00%
2234-5-405-4390930	Board Ups/Demolition	\$ 149,975	\$ 519,109	\$ 193,185	\$ 200,000	\$ 200,000	\$ -	0.00%
	Total Other Services & Charges	\$ 163,081	\$ 545,613	\$ 202,425	\$ 256,000	\$ 256,000	\$ -	0.00%
<u>Other Financing Uses</u>								
2234-5-405-4581000	Unappropriated / Refunds	\$ 5,516	\$ -	\$ 7,000	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 5,516	\$ -	\$ 7,000	\$ -	\$ -	\$ -	0.00%
	Total Fund: 2234 - UNSAFE BUILDING	\$ 168,596	\$ 545,613	\$ 209,425	\$ 256,000	\$ 256,000	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2235-000: Riverboat Gaming Fund

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u>			
4230111	Paving Materials	\$ (305,000)	Decrease to reflect transfer to Concrete and Sidewalk Supplies
4230120	Concrete / Sidewalk Supplies	\$ 305,000	Increase to reflect transfer from Paving Materials and to allow for current level of service to be maintained
		\$ -	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2235 - RIVERBOAT FUND								
Expense								
Department: 000 - Non Departmental								
<u>Supplies</u>								
2235-5-000-4230111	Paving Materials	\$ -	\$ -	\$ -	\$ 750,000	\$ 445,000	\$ (305,000)	-40.67%
2235-5-000-4230120	Concrete / Sidewalks Supplies	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ 305,000	0.00%
	Total Supplies	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	0.00%
<u>Other Financing Uses</u>								
2235-5-000-4520000	To Other Funds	\$ -	\$ -	\$ 537,477	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ -	\$ -	\$ 537,477	\$ -	\$ -	\$ -	0.00%
	Total Fund: 2235 - RIVERBOAT FUND	\$ -	\$ -	\$ 537,477	\$ 750,000	\$ 750,000	\$ -	0.00%

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2240 - LOIT PUBLIC SAFETY							
Expense							
Department: 214 - Fire Department							
Personnel Services							
2240-5-214-4110130	Full Time	\$ 1,953,233	\$ 2,141,673	\$ 1,252,109	\$ 2,103,800	\$ 2,569,700	\$ 465,900 22.15%
2240-5-214-4110170	Longevity	\$ 16,732	\$ 19,077	\$ 8,975	\$ 15,600	\$ 41,500	\$ 25,900 166.03%
2240-5-214-4130100	Employer's Social Security	\$ 819	\$ 234	\$ 546	\$ -	\$ -	\$ - 0.00%
2240-5-214-4130200	Employer's Medicare	\$ 32,806	\$ 32,733	\$ 17,458	\$ 37,400	\$ 45,000	\$ 7,600 20.32%
2240-5-214-4130300	Employer's Pension Expense	\$ 358,329	\$ 381,407	\$ 211,407	\$ 424,400	\$ 465,700	\$ 41,300 9.73%
2240-5-214-4130500	Employer's Group & Life Ins	\$ 364,131	\$ 415,814	\$ 199,008	\$ 483,000	\$ 556,100	\$ 73,100 15.13%
Total Personnel Services		\$ 2,726,050	\$ 2,990,937	\$ 1,689,501	\$ 3,064,200	\$ 3,678,000	\$ 613,800 20.03%
Total Department: 214 - Fire Department		\$ 2,726,050	\$ 2,990,937	\$ 1,689,501	\$ 3,064,200	\$ 3,678,000	\$ 613,800 20.03%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2240-219: Police Department (LOIT Public Safety)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 55,020	Increase to reflect impact of union contracts and representation of vacancy of 15 sworn officers
4110170	Longevity	\$ 5,020	Increase to reflect anticipated needs
4130300	Employer's Pension Expense	\$ (32,580)	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ (71,600)	Decrease to reflect changes in employee plan selection and vacancies at employee & dependent rate
		\$ (44,140)	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	%
Department: 219 - Police Department								
Personnel Services								
2240-5-219-4110130	Full Time	\$ 2,022,338	\$ 2,059,882	\$ 1,060,690	\$ 2,272,920	\$ 2,218,900	\$ (54,020)	-2.38%
2240-5-219-4110170	Longevity	\$ 35,098	\$ 48,467	\$ 24,013	\$ 52,200	\$ 57,220	\$ 5,020	9.62%
2240-5-219-4110190	Holiday Pay	\$ 39,731	\$ 60,547	\$ 26,312	\$ 77,280	\$ 77,280	\$ -	0.00%
2240-5-219-4130100	Employer's Social Security	\$ 3,191	\$ 3,759	\$ 2,408	\$ 2,500	\$ 2,500	\$ -	0.00%
2240-5-219-4130200	Employer's Medicare	\$ 29,059	\$ 31,528	\$ 15,466	\$ 48,420	\$ 48,000	\$ (420)	-0.87%
2240-5-219-4130300	Employer's Pension Expense	\$ 403,249	\$ 442,210	\$ 226,717	\$ 597,520	\$ 564,940	\$ (32,580)	-5.45%
2240-5-219-4130500	Employer's Group & Life Ins	\$ 278,739	\$ 317,812	\$ 147,549	\$ 541,040	\$ 469,440	\$ (71,600)	-13.23%
	Total Personnel Services	\$ 2,811,404	\$ 2,964,204	\$ 1,503,155	\$ 3,591,880	\$ 3,438,280	\$ (153,600)	-4.28%
	Total Department: 219 - Police Department	\$ 2,811,404	\$ 2,964,204	\$ 1,503,155	\$ 3,591,880	\$ 3,438,280	\$ (153,600)	-4.28%
	Total Fund: 2240 - LOIT PUBLIC SAFETY	\$ 5,537,454	\$ 5,955,141	\$ 3,192,656	\$ 6,656,080	\$ 7,116,280	\$ 460,200	6.91%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2500-901: Central Garage

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Personnel Services			
4110130	Full Time	\$ 100,700	Increase to reflect contractual obligations, proposed performance raises, and proposed new Assistant Fleet Manager (\$76,200)
4130100	Employer's Social Security	\$ 13,600	Increase due to changes in gross payroll
4130200	Employer's Medicare	\$ 3,200	Increase due to changes in gross payroll
4130300	Employer's Pension Expense	\$ 14,500	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ 36,700	Increase to reflect changes in employee plan selection and new position at family rate
4130700	Clothing Allowance	\$ (3,600)	Decrease to reflect changes in AFSCME contract
		<u>\$ 165,100</u>	
Supplies			
4220250	Garage and Motor Supplies	\$ 22,000	Increase to maintain current level of service due to rising costs of goods
4220311	Clothing & Outerwear	\$ 2,800	New account established to reflect contractual obligations
4230200	Repair Parts	\$ 14,000	Increase to maintain current level of service due to rising costs of goods
		<u>\$ 38,800</u>	
Other Services & Charges			
4360200	Equipment Repair	\$ 70,000	Increase to maintain current level of service due to rising costs of services
4390400	Maintenance Contract	\$ 10,000	Increase to reflect anticipated needs and inclusion of 35 additional police units with fleet management tracking system
4390910	Education	\$ 10,000	Increase to reflect anticipated needs
		<u>\$ 90,000</u>	
SECTION 2: Capital Equipment > \$5,000			
4440300	Motor Equipment	\$ 60,000	Increase to reflect one (1) replacement F-350 with Plow (\$65,000), one (1) telehandler (\$80,000), and one (1) replacement trailer (\$15,000).

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2500 - CENTRAL GARAGE							
Expense							
Department: 901 - Central Garage							
<u>Personnel Services</u>							
2500-5-901-4110130	Full Time	\$ 687,069	\$ 946,918	\$ 476,145	\$ 939,500	\$ 1,040,200	\$ 100,700 10.72%
2500-5-901-4110150	Part Time	\$ 16,956	\$ 20,270	\$ 11,842	\$ 22,700	\$ 24,000	\$ 1,300 5.73%
2500-5-901-4110160	Overtime	\$ 57,707	\$ 65,544	\$ 46,441	\$ 75,000	\$ 75,000	\$ - 0.00%
2500-5-901-4110170	Longevity	\$ 6,743	\$ 7,050	\$ 3,690	\$ 7,440	\$ 7,300	\$ (140) -1.88%
2500-5-901-4110201	Aase Certification	\$ 33,769	\$ 38,980	\$ 20,966	\$ 45,000	\$ 45,000	\$ - 0.00%
2500-5-901-4110202	Tool Allowance	\$ 11,121	\$ 27,721	\$ -	\$ -	\$ -	\$ - 0.00%
2500-5-901-4130100	Employer's Social Security	\$ 52,101	\$ 63,183	\$ 32,943	\$ 60,400	\$ 74,000	\$ 13,600 22.52%
2500-5-901-4130200	Employer's Medicare	\$ 12,185	\$ 14,777	\$ 7,704	\$ 14,200	\$ 17,400	\$ 3,200 22.54%
2500-5-901-4130300	Employer's Pension Expense	\$ 124,473	\$ 150,135	\$ 78,007	\$ 137,400	\$ 151,900	\$ 14,500 10.55%
2500-5-901-4130500	Employer's Group & Life Ins	\$ 153,389	\$ 157,024	\$ 96,387	\$ 250,700	\$ 287,400	\$ 36,700 14.64%
2500-5-901-4130700	Clothing Allowance	\$ 5,554	\$ 2,601	\$ 2,100	\$ 5,700	\$ 2,100	\$ (3,600) -63.16%
2500-5-901-4131200	Sick Incentive	\$ 3,138	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
	Total Personnel Services	\$ 1,164,205	\$ 1,494,202	\$ 776,227	\$ 1,558,040	\$ 1,724,300	\$ 166,260 10.67%
<u>Supplies</u>							
2500-5-901-4210200	Stationary & Printing	\$ 534	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
2500-5-901-4210500	Office Supplies	\$ 1,997	\$ 2,500	\$ 627	\$ 3,000	\$ 3,000	\$ - 0.00%
2500-5-901-4220150	Operating Supplies	\$ 3,767	\$ 7,495	\$ 2,989	\$ 10,000	\$ 10,000	\$ - 0.00%
2500-5-901-4220160	Photographic	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ - 0.00%
2500-5-901-4220210	Gasoline	\$ 30,339	\$ 10,599	\$ 6,017	\$ 12,500	\$ 12,500	\$ - 0.00%
2500-5-901-4220220	Oil	\$ 62,000	\$ 61,474	\$ 42,443	\$ 75,000	\$ 75,000	\$ - 0.00%
2500-5-901-4220250	Garage & Motor Supplies	\$ 143,261	\$ 196,995	\$ 95,836	\$ 220,000	\$ 242,000	\$ 22,000 10.00%
2500-5-901-4220310	Household, Laundry, Clean	\$ 13,874	\$ 14,413	\$ 6,123	\$ 12,500	\$ 12,500	\$ - 0.00%
2500-5-901-4220311	Clothing & Outerwear	\$ -	\$ -	\$ 2,318	\$ 8,000	\$ 10,800	\$ 2,800 35.00%
2500-5-901-4220320	Medical, Surgical	\$ 1,301	\$ 1,125	\$ 539	\$ 2,000	\$ 2,000	\$ - 0.00%
2500-5-901-4230110	Building Materials	\$ 3,500	\$ 3,499	\$ -	\$ 13,500	\$ 13,500	\$ - 0.00%
2500-5-901-4230200	Repair Parts	\$ 425,979	\$ 529,970	\$ 213,629	\$ 561,000	\$ 575,000	\$ 14,000 2.50%
2500-5-901-4230300	Small Tools & Minor Equipment	\$ 6,488	\$ 34,518	\$ 25,067	\$ 35,000	\$ 35,000	\$ - 0.00%
	Total Supplies	\$ 693,040	\$ 862,589	\$ 395,588	\$ 952,502	\$ 991,302	\$ 38,800 4.07%
<u>Other Services & Charges</u>							
2500-5-901-4310400	Professional Services	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ - 0.00%
2500-5-901-4320100	Freight	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
2500-5-901-4320300	Travel	\$ -	\$ 5,068	\$ 1,761	\$ 2,000	\$ 2,000	\$ - 0.00%
2500-5-901-4320400	Telephone & Communication	\$ 8,220	\$ 9,512	\$ 5,215	\$ 10,000	\$ 10,000	\$ - 0.00%
2500-5-901-4340200	Liability Insurance	\$ 17,315	\$ 19,100	\$ 9,550	\$ 19,100	\$ 21,100	\$ 2,000 10.47%
2500-5-901-4350100	Electricity	\$ 15,863	\$ 16,742	\$ 9,764	\$ 20,000	\$ 20,000	\$ - 0.00%
2500-5-901-4350200	Natural Gas	\$ 13,581	\$ 12,016	\$ 8,407	\$ 15,000	\$ 15,000	\$ - 0.00%
2500-5-901-4350400	Water & Sewer	\$ 1,794	\$ 1,873	\$ 1,081	\$ 2,500	\$ 2,500	\$ - 0.00%
2500-5-901-4360100	Repairs & Maintenance - Bldg.	\$ 38,421	\$ 78,857	\$ 6,019	\$ 40,000	\$ 40,000	\$ - 0.00%
2500-5-901-4360200	Equipment Repair	\$ 112,217	\$ 127,563	\$ 86,164	\$ 140,000	\$ 210,000	\$ 70,000 50.00%

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	%
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	
2500-5-901-4360400	Maintenance Contract	\$ 65,484	\$ 72,604	\$ 3,393	\$ 70,000	\$ 80,000	\$ 10,000	14.29%
2500-5-901-4390800	Organizational Membership & Dues	\$ 13,119	\$ 15,953	\$ 1,869	\$ 15,000	\$ 15,000	\$ -	0.00%
2500-5-901-4390900	Other Services & Charges	\$ 7,283	\$ 7,576	\$ 2,773	\$ 8,000	\$ 8,000	\$ -	0.00%
2500-5-901-4390910	Education	\$ 1,620	\$ 7,038	\$ 1,425	\$ 10,000	\$ 20,000	\$ 10,000	100.00%
2500-5-901-4390912	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 295,020	\$ 373,903	\$ 137,420	\$ 391,600	\$ 483,600	\$ 92,000	23.49%
	Capital Outlay							
2500-5-901-4410000	Land	\$ -	\$ 14,799	\$ -	\$ -	\$ -	\$ -	0.00%
2500-5-901-4420400	Building & Structures	\$ 43,910	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2500-5-901-4440200	Motor Equipment	\$ -	\$ 48,546	\$ 56,342	\$ 100,000	\$ 160,000	\$ 60,000	60.00%
2500-5-901-4440500	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Capital Outlay	\$ 43,910	\$ 63,345	\$ 56,342	\$ 100,000	\$ 160,000	\$ 60,000	60.00%
	Total Fund: 2500 - CENTRAL GARAGE	\$ 2,196,175	\$ 2,794,038	\$ 1,365,577	\$ 3,002,142	\$ 3,359,202	\$ 357,060	11.89%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2501-401: Mausoleum Operations

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390912	Contract Services	\$ 3,600	Increase to reflect current needs
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2501 - MAUSOLEUM OPERATIONS								
Expense								
Department: 401 - Cemetery								
<u>Supplies</u>								
2501-5-401-4220150	Operating Supplies	\$ 12	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
2501-5-401-4220155	Bronze Lettering & Plaques	\$ 2,988	\$ 5,778	\$ 3,691	\$ 6,500	\$ 8,000	\$ 1,500	23.08%
	Total Supplies	\$ 3,000	\$ 5,778	\$ 3,691	\$ 7,000	\$ 8,500	\$ 1,500	21.43%
<u>Other Services & Charges</u>								
2501-5-401-4350100	Electricity	\$ 1,900	\$ 648	\$ 664	\$ 1,900	\$ 2,500	\$ 600	31.58%
2501-5-401-4350200	Natural Gas	\$ 2,600	\$ 3,143	\$ 1,675	\$ 5,500	\$ 5,000	\$ (500)	-9.09%
2501-5-401-4390900	Other Services & Charges	\$ 2,300	\$ 1,250	\$ -	\$ 2,300	\$ 300	\$ (2,000)	-86.96%
2501-5-401-4390912	Contract Services	\$ -	\$ 59	\$ 422	\$ -	\$ 3,600	\$ 3,600	0.00%
	Total Other Services & Charges	\$ 6,800	\$ 5,100	\$ 2,762	\$ 9,700	\$ 11,400	\$ 1,700	17.53%
	Total Fund: 2501 - MAUSOLEUM OPERATIONS	\$ 9,800	\$ 10,878	\$ 6,452	\$ 16,700	\$ 19,900	\$ 3,200	19.16%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2502-302: Elkhart Environmental Center

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110140	Temporary	\$ (21,000)	Decrease to better reflect the part time needs of the Center
4110150	Part Time	\$ 53,500	Increase to reflect transfer from Temporary, addition part time laborer, program/special events aide, and intern
4130500	Employer's Group & Life Insurance	\$ (25,100)	Decrease to reflect current employee plan selections
		\$ 28,400	
<u>Supplies</u>			
4230300	Small Tools/Minor Equipment	\$ (40,210)	Decrease to reflect anticipated needs
<u>Other Services & Charges</u>			
4330300	Advertising	\$ 12,350	Increase to add Vinyl Wrap on Event Trailer and EV Truck, add radio spots for large events we host
4360000	Repairs and Maintenance	\$ (50,705)	Decrease to reflect completed project in 2024
4360100	Repairs and Maintenance - Buildings	\$ (52,800)	Decrease to reflect completed project in 2024
4390900	Other Services & Charges	\$ 28,000	Increase to provide base funding for large events (Envirofest, Earth Day, Haunted Woods, Waggin in the Woods)
4390912	Contract Services	\$ 23,500	Increase to provide for outside assistance with property maintenance (herbicide application and controlled burns), an increase frequency of cleaning for facility including vault toilets, and online registration software, added IU Cohort fee
		\$ (39,655)	
SECTION 2: Capital Equipment > \$5,000			
4420400	Building & Structure	\$ 42,000	Security Camera Project (South Parking Lot/Gate)
4440200	Motor Equipment	\$ (80,000)	Decrease to no current year requests
4440500	Other Equipment	\$ (52,530)	Decrease to no current year requests

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2502 - ENVIRONMENTAL CENTER								
Expense								
Department: 302 - Environmental Center								
Personnel Services								
2502-5-302-4110130	Full Time	\$ 118,200	\$ 127,817	\$ 83,638	\$ 191,000	\$ 192,900	\$ 1,900	0.99%
2502-5-302-4110140	Temporary	\$ 23,423	\$ 23,400	\$ 5,831	\$ 21,000	\$ -	\$ (21,000)	-100.00%
2502-5-302-4110150	Part Time	\$ -	\$ -	\$ -	\$ -	\$ 53,500	\$ 53,500	0.00%
2502-5-302-4130100	Employer's Social Security	\$ 8,541	\$ 9,149	\$ 5,332	\$ 13,200	\$ 15,300	\$ 2,100	15.91%
2502-5-302-4130200	Employer's Medicare	\$ 1,998	\$ 2,140	\$ 1,247	\$ 3,100	\$ 3,600	\$ 500	16.13%
2502-5-302-4130300	Employer's Pension Expense	\$ 16,784	\$ 18,150	\$ 11,877	\$ 27,700	\$ 28,000	\$ 300	1.08%
2502-5-302-4130500	Employer's Group & Life Ins	\$ 14,331	\$ 16,564	\$ 10,112	\$ 53,300	\$ 28,200	\$ (25,100)	-47.09%
	Total Personnel Services	\$ 183,277	\$ 197,220	\$ 118,037	\$ 309,300	\$ 321,500	\$ 12,200	3.94%
Supplies								
2502-5-302-4210200	Stationary & Printing	\$ 907	\$ 2,209	\$ 1,496	\$ 3,870	\$ 5,870	\$ 2,000	51.68%
2502-5-302-4210500	Office Supplies	\$ 892	\$ 562	\$ 1,074	\$ 1,400	\$ 1,800	\$ 400	28.57%
2502-5-302-4220150	Operating Supplies	\$ 6,846	\$ 6,510	\$ 6,280	\$ 15,565	\$ 16,450	\$ 885	5.69%
2502-5-302-4220210	Gasoline	\$ 814	\$ 1,400	\$ 490	\$ 2,400	\$ 2,000	\$ (400)	-16.67%
2502-5-302-4220310	Household, Laundry, Cleaning	\$ 901	\$ 1,020	\$ 340	\$ 1,300	\$ 1,935	\$ 635	48.85%
2502-5-302-4230141	Landscaping	\$ 9,974	\$ 5,386	\$ 13,795	\$ 15,500	\$ 15,900	\$ 400	2.58%
2502-5-302-4230300	Small Tools & Minor Equipment	\$ 9,138	\$ 18,620	\$ 40,397	\$ 77,000	\$ 36,790	\$ (40,210)	-52.22%
	Total Supplies	\$ 29,472	\$ 35,707	\$ 63,872	\$ 117,035	\$ 80,745	\$ (36,290)	-31.01%
Other Services & Charges								
2502-5-302-4320200	Conventions & Training	\$ 632	\$ 1,107	\$ 271	\$ 3,625	\$ 4,325	\$ 700	19.31%
2502-5-302-4320300	Travel	\$ 194	\$ 887	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
2502-5-302-4320400	Telephone & Communication	\$ 2,806	\$ 3,458	\$ 2,363	\$ 3,540	\$ 4,000	\$ 460	12.99%
2502-5-302-4330300	Advertising	\$ 947	\$ 1,141	\$ -	\$ 3,000	\$ 15,350	\$ 12,350	411.67%
2502-5-302-4350100	Electricity	\$ 5,517	\$ 3,324	\$ 2,498	\$ 4,000	\$ 4,500	\$ 500	12.50%
2502-5-302-4350400	Water/sewer	\$ 593	\$ 859	\$ 195	\$ 1,500	\$ 1,500	\$ -	0.00%
2502-5-302-4360000	Maint/replace	\$ 5,600	\$ -	\$ 52	\$ 54,705	\$ 4,000	\$ (50,705)	-92.69%
2502-5-302-4360100	Repairs & Maintenance - Bldg.	\$ 3,402	\$ 36,145	\$ 2,153	\$ 55,800	\$ 3,000	\$ (52,800)	-94.62%
2502-5-302-4390800	Memberships & Dues	\$ 385	\$ 575	\$ 130	\$ 1,565	\$ 1,665	\$ 100	6.39%
2502-5-302-4390900	Other Services & Charges	\$ 300	\$ 359	\$ -	\$ 3,840	\$ 31,840	\$ 28,000	729.17%
2502-5-302-4390912	Contract Services	\$ 3,852	\$ 5,995	\$ 4,873	\$ 12,570	\$ 36,070	\$ 23,500	186.95%
	Total Other Services & Charges	\$ 24,226	\$ 53,850	\$ 12,536	\$ 145,145	\$ 107,250	\$ (37,895)	-26.11%
Capital Outlay								
2502-5-302-4420400	Building & Structure	\$ 28,529	\$ 3,060	\$ 1,109	\$ 5,000	\$ 47,000	\$ 42,000	840.00%
2502-5-302-4440200	Motor Equipment	\$ 47,000	\$ -	\$ 70,170	\$ 80,000	\$ -	\$ (80,000)	-100.00%
2502-5-302-4440300	Office Equipment	\$ -	\$ 18,682	\$ -	\$ -	\$ -	\$ -	0.00%
2502-5-302-4440500	Other Equipment	\$ 9,957	\$ 24,861	\$ -	\$ 52,530	\$ -	\$ (52,530)	-100.00%
	Total Capital Outlay	\$ 85,486	\$ 46,603	\$ 71,279	\$ 137,530	\$ 47,000	\$ (90,530)	-65.83%
Total Fund: 2502 - ENVIRONMENTAL CENTER		\$ 322,461	\$ 333,379	\$ 265,724	\$ 709,010	\$ 556,495	\$ (152,515)	-21.51%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2503-000 - Great Elkhart Fund

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No current year requests
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2503 - GREAT ELKHART FUND							
Expense							
Department: 000 - Non Departmental							
<u>Other Services & Charges</u>							
2503-5-000-4360300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2505-240: E-911

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No Changes
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2505 - E 911							
Expense							
Department: 240 - Communication Center							
<u>Other Services & Charges</u>							
2505-5-240-4320400	Telephone & Communication	\$ 34,321	\$ 30,991	\$ 13,937	\$ 34,800	\$ 34,800	\$ - 0.00%
2505-5-240-4360400	Maintenance Contracts	\$ 39,270	\$ 45,689	\$ 41,143	\$ 44,400	\$ 44,400	\$ - 0.00%
	Total Other Services & Charges	\$ 73,591	\$ 76,681	\$ 55,080	\$ 79,200	\$ 79,200	\$ - 0.00%
	Total Fund: 2505 - E 911	\$ 73,591	\$ 76,681	\$ 55,080	\$ 79,200	\$ 79,200	\$ - 0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2510-505: NYC RR Museum

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ (19,600)	Increase to reflect change in base salary to attractive qualified applicants
4130300	Employer's Pension Expense	\$ (2,800)	Decrease to reflect changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ (24,000)	Increase to reflect changes current plan selections by employee
		\$ (46,400)	
<u>Other Services & Charges</u>			
		\$ -	No material increases
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2024			2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
		2022 Total Activity	2023 Total Activity	YTD Activity Through Jun				
Fund: 2510 - NYC RR MUSEUM								
Expense								
Department: 505 - NYC RR Museum								
Personnel Services								
2510-5-505-4110130	Full Time	\$ 13,775	\$ 14,871	\$ 21,609	\$ 71,500	\$ 51,900	\$ (19,600)	-27.41%
2510-5-505-4110150	Part Time	\$ 71,393	\$ 86,880	\$ 44,358	\$ 129,800	\$ 129,800	\$ -	0.00%
2510-5-505-4130100	Employer's Social Security	\$ 5,245	\$ 6,269	\$ 4,069	\$ 12,500	\$ 11,300	\$ (1,200)	-9.60%
2510-5-505-4130200	Employer's Medicare	\$ 1,227	\$ 1,466	\$ 952	\$ 3,000	\$ 2,700	\$ (300)	-10.00%
2510-5-505-4130300	Employer's Pension Expense	\$ 1,956	\$ 2,112	\$ 1,447	\$ 10,400	\$ 7,600	\$ (2,800)	-26.92%
2510-5-505-4130500	Employee Group Ins & Life	\$ 1,613	\$ 1,841	\$ 743	\$ 25,000	\$ 1,000	\$ (24,000)	-96.00%
	Total Personnel Services	\$ 95,208	\$ 113,440	\$ 73,177	\$ 252,200	\$ 204,300	\$ (47,900)	-18.99%
Supplies								
2510-5-505-4210500	Office Supplies	\$ 778	\$ 767	\$ 488	\$ 1,000	\$ 1,000	\$ -	0.00%
2510-5-505-4220150	Operating Supplies	\$ 1,000	\$ 893	\$ 539	\$ 1,000	\$ 1,100	\$ 100	10.00%
2510-5-505-4230300	Small Tools & Minor Equipment	\$ 997	\$ 1,000	\$ 825	\$ 1,200	\$ 1,000	\$ (200)	-16.67%
	Total Supplies	\$ 2,774	\$ 2,660	\$ 1,852	\$ 3,200	\$ 3,100	\$ (100)	-3.13%
Other Services & Charges								
2510-5-505-4320400	Telephone & Communication	\$ 3,831	\$ 3,629	\$ 2,384	\$ 3,600	\$ 4,100	\$ 500	13.89%
2510-5-505-4330100	Print Other Than Office Sup	\$ -	\$ -	\$ -	\$ 120	\$ 1,000	\$ 880	733.33%
2510-5-505-4330300	Advertising	\$ -	\$ 609	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
2510-5-505-4350100	Electricity	\$ 12,972	\$ 14,568	\$ 4,034	\$ 15,000	\$ 15,000	\$ -	0.00%
2510-5-505-4350200	Natural Gas	\$ 15,189	\$ 12,906	\$ 10,352	\$ 15,000	\$ 15,000	\$ -	0.00%
2510-5-505-4350400	Water & Sewer	\$ 776	\$ 696	\$ 387	\$ 850	\$ 1,000	\$ 150	17.65%
2510-5-505-4360100	Repairs & Maintenance - Bldg.	\$ 2,411	\$ 122,725	\$ 2,995	\$ 3,500	\$ 4,200	\$ 700	20.00%
2510-5-505-4360400	Maintenance Contract	\$ 1,692	\$ 1,682	\$ 50	\$ 1,700	\$ 1,700	\$ -	0.00%
2510-5-505-4360500	Repairs & Maintenance (trains)	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%
2510-5-505-4390800	Organizational Membership & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2510-5-505-4390900	Other Services & Charges	\$ 50	\$ 170	\$ -	\$ 1,000	\$ 1,200	\$ 200	20.00%
2510-5-505-4390910	Education & Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2510-5-505-4390912	Contract Services	\$ 10,442	\$ 8,377	\$ 10	\$ 12,000	\$ 14,000	\$ 2,000	16.67%
2510-5-505-4390925	Credit Card Processing Fees	\$ -	\$ 117	\$ 951	\$ 750	\$ 1,750	\$ 1,000	133.33%
	Total Other Services & Charges	\$ 47,362	\$ 165,479	\$ 21,162	\$ 55,020	\$ 61,950	\$ 6,930	12.60%
Other Financing Uses								
2510-5-505-4581000	Unappropriated	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Fund: 2510 - NYC RR MUSEUM	\$ 145,344	\$ 281,619	\$ 96,191	\$ 310,420	\$ 269,350	\$ (41,070)	-13.23%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2511-502: The Lerner Theatre

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Personnel Services</u>			
4110130	Full Time	\$ 27,400	Increase to reflect proposed performance based raises
4110150	Part Time	\$ (51,000)	Decrease to reflect anticipated needs based on prior year actuals
4130300	Employer's Pension Expense	\$ 3,900	Increase due to changes in gross payroll
4130500	Employer's Group & Life Insurance	\$ 34,400	Increase to reflect changes in employee plan selection and vacant positions at family rate.
		\$ 14,700	
<u>Other Services & Charges</u>			
4330300	Advertising	\$ 2,640	Increase to reflect anticipated needs based on prior years utilization.
4350100	Electricity	\$ 11,040	Increase to reflect anticipated needs based on current utilization.
4350100	Natural Gas	\$ 2,650	Increase to reflect anticipated needs based on prior years utilization.
4360100	Repairs & Maintenance - Bldg.	\$ (28,000)	Decrease to reflect anticipated needs and reflect completion of prior year projects
4390910	Education	\$ (10,550)	Decrease to reflect anticipated needs
4390912	Contract Services	\$ 17,850	Increase to reflect transition from professional services and annual costs of proposed security system.
		\$ (4,370)	
SECTION 2: Capital Equipment > \$5,000			
4420400	Buildings & Structures	\$ (200,000)	Decrease to reflect no current year needs
4440500	Other Equipment	\$ 72,200	Ballroom Projector Replacement (\$14,000), Replacement of existing stage risers (\$9,500) and, Access Control, Intrusion Alarm, and Visitor Management Security System (\$80,500).

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2511 - LERNER THEATRE								
Expense								
Department: 502 - Lerner								
Personnel Services								
2511-5-502-4110130	Full Time	\$ 255,506	\$ 718,807	\$ 409,725	\$ 853,200	\$ 880,600	\$ 27,400	3.21%
2511-5-502-4110150	Part Time	\$ 53,598	\$ 120,299	\$ 68,731	\$ 226,000	\$ 175,000	\$ (51,000)	-22.57%
2511-5-502-4110160	Overtime Wages	\$ 1,238	\$ 764	\$ 412	\$ 5,800	\$ 5,800	\$ -	0.00%
2511-5-502-4130100	Employer's Social Security	\$ 20,555	\$ 49,952	\$ 28,769	\$ 67,300	\$ 66,200	\$ (1,100)	-1.63%
2511-5-502-4130200	Employer's Medicare	\$ 4,807	\$ 11,682	\$ 6,728	\$ 15,800	\$ 15,500	\$ (300)	-1.90%
2511-5-502-4130300	Employer's Pension Expense	\$ 38,300	\$ 101,404	\$ 57,710	\$ 123,800	\$ 127,700	\$ 3,900	3.15%
2511-5-502-4130500	Employer's Group & Life Ins	\$ 49,164	\$ 106,245	\$ 54,925	\$ 152,400	\$ 186,800	\$ 34,400	22.57%
	Total Personnel Services	\$ 423,168	\$ 1,109,155	\$ 627,000	\$ 1,444,300	\$ 1,457,600	\$ 13,300	0.92%
Supplies								
2511-5-502-4210200	Stationary & Printing	\$ 531	\$ 1,412	\$ 377	\$ 950	\$ -	\$ (950)	-100.00%
2511-5-502-4210500	Office Supplies	\$ 2,654	\$ 1,690	\$ 818	\$ 4,500	\$ 3,500	\$ (1,000)	-22.22%
2511-5-502-4220150	Operating Supplies	\$ 12,876	\$ 13,948	\$ 9,720	\$ 23,160	\$ 23,500	\$ 340	1.47%
2511-5-502-4220310	Household, Laundry, & Cleaning	\$ 5,683	\$ 6,680	\$ 6,249	\$ 9,500	\$ 9,500	\$ -	0.00%
2511-5-502-4230200	Repair Parts	\$ 5,237	\$ 4,209	\$ 1,782	\$ 4,200	\$ 4,200	\$ -	0.00%
2511-5-502-4230300	Small Tools & Minor Equipment	\$ 16,080	\$ 7,160	\$ 7,613	\$ 19,600	\$ 19,600	\$ -	0.00%
	Total Supplies	\$ 43,062	\$ 35,101	\$ 26,558	\$ 61,910	\$ 60,300	\$ (1,610)	-2.60%
Other Services & Charges								
2511-5-502-4310400	Professional Services	\$ 50,786	\$ 41,458	\$ 24,064	\$ 42,700	\$ 42,700	\$ -	0.00%
2511-5-502-4320300	Travel	\$ 218	\$ 3,555	\$ 4,464	\$ 13,700	\$ 13,700	\$ -	0.00%
2511-5-502-4320400	Telephone & Communication	\$ 16,490	\$ 18,316	\$ 11,863	\$ 25,146	\$ 25,146	\$ -	0.00%
2511-5-502-4330300	Advertising/marketing	\$ 66,512	\$ 72,335	\$ 22,807	\$ 70,160	\$ 72,800	\$ 2,640	3.76%
2511-5-502-4330301	Promotions	\$ 3,074	\$ 1,913	\$ 236	\$ 5,000	\$ 5,000	\$ -	0.00%
2511-5-502-4340200	Liability Insurance	\$ 51,148	\$ 56,300	\$ 28,150	\$ 56,300	\$ 56,300	\$ -	0.00%
2511-5-502-4350100	Electricity	\$ 142,155	\$ 116,580	\$ 71,795	\$ 135,960	\$ 147,000	\$ 11,040	8.12%
2511-5-502-4350200	Natural Gas	\$ 21,588	\$ 11,604	\$ 8,346	\$ 20,350	\$ 23,000	\$ 2,650	13.02%
2511-5-502-4350400	Water & Sewer	\$ 2,470	\$ 2,644	\$ 1,611	\$ 3,520	\$ 3,520	\$ -	0.00%
2511-5-502-4360100	Repairs & Maintenance - Bldg.	\$ 76,024	\$ 85,499	\$ 26,722	\$ 149,000	\$ 121,000	\$ (28,000)	-18.79%
2511-5-502-4360200	Equipment Repair	\$ 1,204	\$ 3,879	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
2511-5-502-4370200	Equipment Leases	\$ 1,220	\$ 654	\$ 321	\$ 3,200	\$ 3,200	\$ -	0.00%
2511-5-502-4390200	Postage	\$ 2,228	\$ 1,747	\$ 593	\$ 1,400	\$ 2,000	\$ 600	42.86%
2511-5-502-4390300	Subscriptions	\$ 2,723	\$ 4,368	\$ 2,007	\$ 2,962	\$ 10,800	\$ 7,838	264.62%
2511-5-502-4390800	Membership & Dues	\$ 2,717	\$ 2,481	\$ 1,636	\$ 1,735	\$ 1,735	\$ -	0.00%
2511-5-502-4390900	Other Services & Charges	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%
2511-5-502-4390910	Education	\$ 16,973	\$ 15,177	\$ 13,194	\$ 30,550	\$ 20,000	\$ (10,550)	-34.53%
2511-5-502-4390912	Contract Services	\$ -	\$ -	\$ 1,044	\$ 8,900	\$ 26,750	\$ 17,850	200.56%
2511-5-502-4390925	Processing Fees	\$ -	\$ -	\$ -	\$ 51,000	\$ 51,000	\$ -	0.00%
	Total Other Services & Charges	\$ 457,531	\$ 438,508	\$ 218,854	\$ 673,583	\$ 677,651	\$ 4,068	0.60%
Capital Outlay								
2511-5-502-4420400	Buildings & Structures	\$ -	\$ 16,454	\$ 3,975	\$ 200,000	\$ -	\$ (200,000)	-100.00%

2025 Proposed Budget Comparison

Account Number		2024						
		2022 Total Activity	2023 Total Activity	YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
2511-5-502-4440100	Furniture & Fixtures	\$ 29,724	\$ 75,435	\$ -	\$ -	\$ -	\$ -	0.00%
2511-5-502-4440500	Other Equipment	\$ -	\$ 54,533	\$ 33,720	\$ 31,800	\$ 104,000	\$ 72,200	227.04%
	Total Capital Outlay	\$ 29,724	\$ 146,422	\$ 37,695	\$ 231,800	\$ 104,000	\$ (127,800)	-55.13%
	Other Financing Uses							0.00%
2511-5-502-4520000	To Other Funds	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0.00%
2511-5-502-4581000	Unappropriated / Refunds	\$ 330	\$ -	\$ 214	\$ -	\$ -	\$ -	0.00%
2511-5-502-4581100	Unappropriated Box Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 330	\$ -	\$ 214	\$ 100,000	\$ 100,000	\$ -	0.00%
	Total Fund: 2511 - LERNER THEATRE	\$ 953,815	\$ 1,729,187	\$ 910,322	\$ 2,511,593	\$ 2,399,551	\$ (112,042)	-4.46%

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DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-508: Parks Program (Miscellaneous Programs)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u>			
4220102	Operating Supplies - Recreational	\$ 7,260	Anticipating Additional Program Supplies for Athletics
<u>Other Services & Charges</u>			
4390925	Credit Card Processing Fees	\$ 11,000	Increase for credit card fees after - 1 year of civic rec data
SECTION 2: Capital Equipment > \$5,000			
4430600	Improvement - Park	\$ 106,000	Increase to reflect replacement of eight (8) dugouts at Riverview Park (\$120,000)

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2520 - PARK PROGRAM								
Expense								
Department: 508 - Misc. Programs								
<u>Supplies</u>								
2520-5-508-4220101	Operating Supplies - Riverview	\$ 16,448	\$ 11,693	\$ 9,123	\$ 16,440	\$ 16,440	\$ -	0.00%
2520-5-508-4220102	Operating Supplies - Recreational	\$ 2,406	\$ -	\$ 893	\$ 3,000	\$ 10,260	\$ 7,260	242.00%
2520-5-508-4220150	Operating Supplies - Non-Recreational	\$ 3,045	\$ 2,386	\$ 2,989	\$ 6,000	\$ 6,000	\$ -	0.00%
2520-5-508-4230300	Small Tools & Minor Equipment	\$ 60,986	\$ -	\$ 14,688	\$ 15,000	\$ 15,000	\$ -	0.00%
	Total Supplies	\$ 82,886	\$ 14,078	\$ 27,693	\$ 40,440	\$ 47,700	\$ 7,260	17.95%
<u>Other Services & Charges</u>								
2520-5-508-4390900	Other Services & Charges	\$ 5,100	\$ 5,717	\$ 867	\$ 15,000	\$ 15,000	\$ -	0.00%
2520-5-508-4390901	Other Services - Riverview	\$ 3,932	\$ 2,014	\$ 1,000	\$ 16,000	\$ 16,000	\$ -	0.00%
2520-5-508-4390903	Other Services - Basketball	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2520-5-508-4390925	Credit Card Processing Fees	\$ 1,160	\$ 6,327	\$ 7,728	\$ 7,000	\$ 18,000	\$ 11,000	157.14%
2520-5-508-4390931	Contract Labor - Umpires	\$ 19,470	\$ 13,860	\$ 3,884	\$ 23,000	\$ 23,000	\$ -	0.00%
	Total Other Services & Charges	\$ 29,661	\$ 27,918	\$ 13,479	\$ 61,000	\$ 72,000	\$ 11,000	18.03%
<u>Capital Outlay</u>								
2520-5-508-4430600	Improvement - Park	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 120,000	\$ 106,000	757.14%
	Total Capital Outlay	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 120,000	\$ 106,000	757.14%
<u>Other Financing Uses</u>								
2520-5-508-4581000	Unappropriated	\$ 3,827	\$ 2,035	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ 3,827	\$ 2,035	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Department: 508 - Misc. Programs	\$ 116,374	\$ 44,032	\$ 55,172	\$ 115,440	\$ 239,700	\$ 124,260	107.64%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-509: Parks Program (Ideal Beach)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Supplies			
4220150	Operating Supplies	\$ 10,000	Increase to reflect anticipated needs
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 509 - Ideal Beach								
<u>Supplies</u>								
2520-5-509-4220150	Operating Supplies	\$ 3,000	\$ 907	\$ -	\$ 3,000	\$ 13,000	\$ 10,000	333.33%
	Total Supplies	\$ 3,000	\$ 907	\$ -	\$ 3,000	\$ 13,000	\$ 10,000	333.33%
<u>Other Services & Charges</u>								
2520-5-509-4320400	Telephone & Communication	\$ 596	\$ 1,766	\$ 727	\$ 2,400	\$ 2,400	\$ -	0.00%
2520-5-509-4350100	Electricity	\$ -	\$ 7,121	\$ 748	\$ 7,000	\$ 7,000	\$ -	0.00%
2520-5-509-4350200	Natural Gas	\$ 54	\$ -	\$ 150	\$ 1,650	\$ 1,650	\$ -	0.00%
2520-5-509-4350400	Water & Sewer	\$ 3,720	\$ 3,497	\$ 2,333	\$ 4,000	\$ 4,000	\$ -	0.00%
2520-5-509-4390900	Services & Charges	\$ 2,362	\$ 213	\$ 288	\$ 2,800	\$ 2,800	\$ -	0.00%
2520-5-509-4390912	Contract Services	\$ 522	\$ 1,830	\$ 199	\$ 2,000	\$ 2,000	\$ -	0.00%
2520-5-509-4390925	Credit Card Processing Fees	\$ 329	\$ 2,315	\$ 748	\$ 4,000	\$ 4,000	\$ -	0.00%
	Total Other Services & Charges	\$ 7,583	\$ 16,742	\$ 5,193	\$ 23,850	\$ 23,850	\$ -	0.00%
	Total Department: 509 - Ideal Beach	\$ 10,583	\$ 17,649	\$ 5,193	\$ 26,850	\$ 36,850	\$ 10,000	37.24%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-580: Parks Program (Concessions)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u>			
4220150	Operating Supplies	\$ 31,810	Increase for anticipated need for facilities
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 580 - Concessions							
<u>Supplies</u>							
2520-5-580-4220150	\$ 50,600	\$ 61,959	\$ 36,106	\$ 68,190	\$ 100,000	\$ 31,810	46.65%
	\$ 50,600	\$ 61,959	\$ 36,106	\$ 68,190	\$ 100,000	\$ 31,810	46.65%
<u>Other Services & Charges</u>							
2520-5-580-4390900	\$ 128	\$ 400	\$ 666	\$ 2,000	\$ 2,000	\$ -	0.00%
	\$ 128	\$ 400	\$ 666	\$ 2,000	\$ 2,000	\$ -	0.00%
Total Department: 580 - Concessions	\$ 50,728	\$ 62,359	\$ 36,772	\$ 70,190	\$ 102,000	\$ 31,810	45.32%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2520-630: Parks Program (Events)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Supplies			
4390510	Entertainment & Production Expense	\$ 19,000	Increase to accommodate increased number and size of events, and the increased cost of performers and sound technicians
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 630 - Events							
Supplies							
2520-5-630-4220150	\$ 18,799	\$ 22,051	\$ 6,138	\$ 24,150	\$ 24,150	\$ -	0.00%
	\$ 18,799	\$ 22,051	\$ 6,138	\$ 24,150	\$ 24,150	\$ -	0.00%
Other Services & Charges							
2520-5-630-4330300	\$ 10,184	\$ 12,720	\$ 2,850	\$ 16,000	\$ 16,000	\$ -	0.00%
2520-5-630-4390510	\$ 29,763	\$ 59,500	\$ 44,605	\$ 71,000	\$ 90,000	\$ 19,000	26.76%
2520-5-630-4390900	\$ 18,845	\$ 29,467	\$ 7,553	\$ 29,555	\$ 29,555	\$ -	0.00%
	\$ 58,791	\$ 101,687	\$ 55,008	\$ 116,555	\$ 135,555	\$ 19,000	16.30%
Other Financing Uses							
2520-5-630-4581000	\$ 570	\$ 138	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 570	\$ 138	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 78,160	\$ 123,875	\$ 61,146	\$ 140,705	\$ 159,705	\$ 19,000	13.50%
Total Fund: 2520 - PARK PROGRAM	\$ 255,845	\$ 247,914	\$ 158,284	\$ 353,185	\$ 538,255	\$ 185,070	52.40%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2543-219: Animal Control

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No Changes from prior year budget
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2543 - ANIMAL CONTROL ORDINANCE							
Expense							
Department: 219 - Police Department							
<u>Supplies</u>							
2543-5-219-4220150	\$ 16	\$ 1,300	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	\$ 16	\$ 1,300	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
<u>Other Services & Charges</u>							
2543-5-219-4390200	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
2543-5-219-4390900	\$ 126,500	\$ 139,150	\$ 76,533	\$ 139,150	\$ 139,150	\$ -	0.00%
	\$ 126,500	\$ 139,150	\$ 76,533	\$ 140,150	\$ 140,150	\$ -	0.00%
Fund: 2543 - ANIMAL CONTROL ORDINANCE	\$ 126,516	\$ 140,450	\$ 76,533	\$ 142,150	\$ 142,150	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 2575-000: Community Promotion (Mayor)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
4390120	Community Promotion	\$ 5,000	Increase to reflect anticipated needs
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 2575 - COMMUNITY PROMOTION							
Expense							
Department: 000 - Non Departmental							
<u>Other Services & Charges</u>							
2575-5-000-4390120	\$ -	\$ 6,106	\$ 3,217	\$ 8,000	\$ 13,000	\$ 5,000	62.50%
2575-5-000-4390932	\$ -	\$ 785	\$ 253	\$ 2,000	\$ 2,000	\$ -	0.00%
	\$ -	\$ 6,891	\$ 3,469	\$ 10,000	\$ 15,000	\$ 5,000	50.00%
Fund: 2575 - COMMUNITY PROMOTION	\$ -	\$ 6,891	\$ 3,469	\$ 10,000	\$ 15,000	\$ 5,000	50.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET3

SCHEDULE A

Department Name: 3323-920: Park Bond

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4380100	Park Bond 2019 Principal	\$ 15,000	Increase to reflect 2025 debt payments
4380200	Park Bond 2019 Interest	\$ (17,700)	Decrease to reflect 2025 interest payments
		\$ (2,700)	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 3323 - PARK BOND 2019 ALLOCATION							
Expense							
Department: 920 - Debt Service							
<u>Other Services & Charges</u>							
3323-5-920-4380100	Park Bond 2019 Principal	\$ 815,000	\$ 560,000	\$ -	\$ 585,000	\$ 600,000	\$ 15,000 2.56%
3323-5-920-4380200	Park Bond 2019 Interest	\$ 265,350	\$ 157,700	\$ -	\$ 135,100	\$ 117,400	\$ (17,700) -13.10%
3323-5-920-4390900	Other Services & Charges	\$ 750	\$ 750	\$ -	\$ 5,250	\$ 5,250	\$ - 0.00%
	Other Services & Charges	\$ 1,081,100	\$ 718,450	\$ -	\$ 725,350	\$ 722,650	\$ (2,700) -0.37%
	Fund: 3323 - PARK BOND 2019 ALLOCATION	\$ 1,081,100	\$ 718,450	\$ -	\$ 725,350	\$ 722,650	\$ (2,700) -0.37%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4401-670 Street Department (CCI)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
4230150	Sidewalk Supplies	\$ (110,000)	Decrease to reflect transfer to Riverboat Gaming Fund due to lack of funding
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 4401 - CUMULATIVE CAPITAL IMPROVEMENT								
Expense								
Department: 670 - Sidewalk Improvement								
<u>Personnel Services</u>								
4401-5-670-4110140	Temporary	\$ 4,721	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
4401-5-670-4130100	Employer's Social Security	\$ 1,694	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
4401-5-670-4130200	Employer's Medicare	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Personnel Services	\$ 6,781	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<u>Supplies</u>								
4401-5-670-4230150	Sidewalk Supplies	\$ 154,960	\$ 164,868	\$ 110,355	\$ 210,000	\$ 100,000	\$ (110,000)	-52.38%
	Total Supplies	\$ 154,960	\$ 164,868	\$ 110,355	\$ 210,000	\$ 100,000	\$ (110,000)	-52.38%
	Fund: 4401 - CUMULATIVE CAPITAL IMPROVEMENT	\$ 161,742	\$ 164,868	\$ 110,355	\$ 210,000	\$ 100,000	\$ (110,000)	-52.38%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4402-030: Cumulative Capital Development (IT)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Supplies</u>			
4220600	Gasoline	\$ 4,000	Increase to reflect anticipated needs and transition from central garage
<u>Other Services & Charges</u>			
4390310	Software Subscriptions	\$ 1,310,352	Increase to new account and reflect transfer from Contract Services (760,352) and increased costs associated with software subscriptions and licenses
SECTION 2: Capital Equipment > \$5,000			
4440200	Motor Equipment	\$ (135,000)	Decrease to reflect no current year needs
4440300	Office Equipment	\$ (210,000)	Decrease to reflect transfer to General Fund
4440500	Other Equipment	\$ (1,280,000)	Decrease to reflect transfer to General Fund

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 4402 - CUMULATIVE CAPITAL DEVELOPMENT							
Expense							
Department: 030 - Information Technology							
Personnel Services							
4402-5-030-4110130	Full Time	\$ 430,912	\$ -	\$ -	\$ -	\$ -	0.00%
4402-5-030-4130100	Employer's Social Security	\$ 29,775	\$ -	\$ -	\$ -	\$ -	0.00%
4402-5-030-4130200	Employer's Medicare	\$ 6,963	\$ -	\$ -	\$ -	\$ -	0.00%
4402-5-030-4130300	Employer's Pension Expense	\$ 72,415	\$ -	\$ -	\$ -	\$ -	0.00%
4402-5-030-4130500	Employer's Group & Life Insurance	\$ 80,045	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Personnel Services	\$ 620,111	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies							
4402-5-030-4210500	Office Supplies	\$ 700	\$ 942	\$ 255	\$ 500	\$ 500	\$ - 0.00%
4402-5-030-4220600	Gasoline	\$ -	\$ -	\$ -	\$ 1,000	\$ 5,000	\$ 4,000 400.00%
	Total Supplies	\$ 700	\$ 942	\$ 255	\$ 1,500	\$ 5,500	\$ 4,000 266.67%
Other Services & Charges							
4402-5-030-4310400	Professional Services	\$ 35,389	\$ 43,351	\$ 4,505	\$ -	\$ -	\$ - 0.00%
4402-5-030-4320300	Travel	\$ 1,978	\$ 5,756	\$ -	\$ -	\$ -	\$ - 0.00%
4402-5-030-4320400	Telephone & Communication	\$ 70,945	\$ 65,754	\$ -	\$ -	\$ -	\$ - 0.00%
4402-5-030-4350100	Electricity	\$ 6,854	\$ 6,001	\$ -	\$ -	\$ -	\$ - 0.00%
4402-5-030-4350200	Natural Gas	\$ 2,985	\$ 2,797	\$ -	\$ -	\$ -	\$ - 0.00%
4402-5-030-4350400	Water & Sewer	\$ 1,802	\$ 1,011	\$ -	\$ -	\$ -	\$ - 0.00%
4402-5-030-4360400	Maintenance Contract	\$ 451,789	\$ 540,046	\$ 138,282	\$ -	\$ -	\$ - 0.00%
4402-5-030-4390310	Software Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 1,310,352	\$ 1,310,352 0.00%
4402-5-030-4390900	Other Services & Charges	\$ 28,567	\$ 5,176	\$ 250	\$ -	\$ -	\$ - 0.00%
4402-5-030-4390910	Education	\$ 18,194	\$ 13,498	\$ -	\$ -	\$ -	\$ - 0.00%
	Total Other Services & Charges	\$ 618,502	\$ 683,389	\$ 143,037	\$ -	\$ 1,310,352	\$ 1,310,352 0.00%
Capital Outlay							
4402-5-030-4440200	Motor Equipment	\$ -	\$ -	\$ 85,978	\$ 135,000	\$ -	\$ (135,000) -100.00%
4402-5-030-4440300	Office Equipment	\$ 116,501	\$ 220,560	\$ 59,610	\$ 210,000	\$ -	\$ (210,000) -100.00%
4402-5-030-4440500	Other Equipment	\$ 53,657	\$ 133,142	\$ 1,019,620	\$ 1,280,000	\$ -	\$ (1,280,000) -100.00%
	Total Capital Outlay	\$ 170,158	\$ 353,701	\$ 1,165,208	\$ 1,625,000	\$ -	\$ (1,625,000) -100.00%
Other Financing Uses							
4402-5-660-4520000	To Other Funds	\$ 18,103	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
	Total Other Financing Uses	\$ 18,103	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
	Fund: 4402 - CUMULATIVE CAPITAL DEVELOPMENT	\$ 1,427,574	\$ 1,038,033	\$ 1,308,500	\$ 1,626,500	\$ 1,315,852	\$ (310,648) -19.10%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4425-680 Fire Department (Cumulative Fire Equipment)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
<u>Other Services & Charges</u>			
4360100	Repair & Maintenance	\$ 96,088	Increase for irrigation system (\$16,000) and replacement of carpeting at Central Fire Station sprinkler System (\$42,588), Asphalt resurfacing (\$25,000), Windows & Siding Station 7 (\$40,000)
4380200	Debt Service - Interest	\$ (7,635)	
		\$ 88,453	
SECTION 2: Capital Equipment > \$5,000			
<u>Motor Equipment</u>			
4440200	Motor Equipment	\$ 1,900,000	2 New Engine - No Equipment
4440200	Motor Equipment	\$ 60,000	Utility Tractor
4440200	Motor Equipment	\$ 55,000	Tahoe - Paramedic Response
4440200	Motor Equipment	65,000	15 passenger Van
		2,080,000	Gross Capital Request
		(684,810)	Less Prior Year Budget
		\$ 1,395,190	
<u>Other Equipment</u>			
4440500	Other Equipment	\$ 16,494	106 Radio Batteries for our 800 MHZ Radios.
4440500	Other Equipment	\$ 70,000	10 New 800 MHZ Radios
4440500	Other Equipment	\$ 26,500	New Training Equipment
4440500	Other Equipment	\$ 30,000	Conex boxes for live fire Training
4440500	Other Equipment	\$ 70,000	Mobile Column Lift.
4440500	Other Equipment	\$ 13,000	2 Post Lift
4440500	Other Equipment	\$ 30,000	20 Replacement SCBA Bottle
4440500	Other Equipment	\$ 30,000	Plymo Vent System
4440500	Other Equipment	\$ 75,000	Outdoor Warning System - 2 way communication
4440500	Other Equipment	\$ 55,000	Firefighter Instructor Gear
		\$ 415,994	Gross Capital Request
		\$ (269,500)	Less Prior Year Budget
		\$ 146,494	

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 4425 - CUMULATIVE CAPITAL FIRE EQUIPMENT AND POLICE RADIO FUND							
Expense							
Department: 680 - Fire Department							
<u>Other Services & Charges</u>							
4425-5-680-4310400	\$ -	\$ 187,350	\$ -	\$ -	\$ -	\$ -	0.00%
4425-5-680-4360100	\$ -	\$ -	\$ 17,226	\$ 27,500	\$ 123,588	\$ 96,088	349.41%
4425-5-680-4380100	\$ 146,673	\$ 150,613	\$ 318,507	\$ 345,450	\$ 345,450	\$ -	0.00%
4425-5-680-4380200	\$ 16,148	\$ 31,817	\$ 26,744	\$ 22,800	\$ 15,165	\$ (7,635)	-33.49%
4425-5-680-4390900	\$ -	\$ -	\$ 278	\$ -	\$ -	\$ -	0.00%
4425-5-680-4390912	\$ 112,584	\$ 302,380	\$ 64,964	\$ 125,000	\$ 125,000	\$ -	0.00%
Total Other Services & Charges	\$ 275,405	\$ 672,160	\$ 427,719	\$ 520,750	\$ 609,203	\$ 88,453	16.99%
<u>Capital Outlay</u>							
4425-5-680-4410000	\$ -	\$ 297,594	\$ -	\$ -	\$ -	\$ -	0.00%
4425-5-680-4420400	\$ 144,777	\$ 21,222	\$ -	\$ -	\$ -	\$ -	0.00%
4425-5-680-4440200	\$ 661,449	\$ 92,414	\$ 447,830	\$ 684,810	\$ 2,080,000	\$ 1,395,190	203.73%
4425-5-680-4440500	\$ -	\$ 158,490	\$ 33,383	\$ 269,500	\$ 415,994	\$ 146,494	54.36%
Total Capital Outlay	\$ 806,226	\$ 569,720	\$ 481,213	\$ 954,310	\$ 2,495,994	\$ 1,541,684	161.55%
Total Department: 680 - Fire Department	\$ 1,081,631	\$ 1,241,880	\$ 908,933	\$ 1,475,060	\$ 3,105,197	\$ 1,630,137	110.51%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4428-690: Cumulative Sewer

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No Changes
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 4428 - CUMULATIVE SEWER							
Expense							
Department: 690 - Storm Sewer Treatment							
<u>Capital Outlay</u>							
4428-5-690-4430200	\$ 293,817	\$ 222,715	\$ 7,804	\$ 250,000	\$ 250,000	\$ -	0.00%
	Total Capital Outlay	\$ 293,817	\$ 7,804	\$ 250,000	\$ 250,000	\$ -	0.00%
<u>Other Financing Uses</u>							
4428-5-690-4520000	\$ 89,836	\$ -	\$ 52,682	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ -	\$ 52,682	\$ -	\$ -	\$ -	0.00%
	Total Fund: 4428 - CUMULATIVE SEWER	\$ 222,715	\$ 60,485	\$ 250,000	\$ 250,000	\$ -	0.00%

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 4436 - CREDIT							
Expense							
 Department: 000 - Non Departmental							
 Other Financing Uses							
4436-5-000-4520000	\$ 1,050,000	\$ 1,150,000	\$ 600,000	\$ 1,100,000	\$ 1,100,000	\$ -	0.00%
To Other Funds							
Total Other Financing Uses	\$ 1,050,000	\$ 1,150,000	\$ 600,000	\$ 1,100,000	\$ 1,100,000	\$ -	0.00%
Total Department: 000 - Non Departmental	\$ 1,050,000	\$ 1,150,000	\$ 600,000	\$ 1,100,000	\$ 1,100,000	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4436-016: CEDIT Economic Development

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390530	Local Economic Development Grant	\$ 200,000	Increase to reflect for bi-annual Salute to Veterans (\$50,000) air show, Light Up Elkhart (\$50,000), and 100 Year Anniversary Celebration of the Lerner Theatre (\$100,000)
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 016 - Economic Development								
<u>Other Services & Charges</u>								
4436-5-016-4310400	Professional Services	\$ 764,713	\$ 569,372	\$ 29,150	\$ -	\$ -	\$ -	0.00%
4436-5-016-4370500	Other Rental	\$ -	\$ -	\$ 408,333	\$ 700,000	\$ 700,000	\$ -	0.00%
4436-5-016-4390530	Local Economic Development Grant	\$ -	\$ -	\$ 296,000	\$ 512,000	\$ 712,000	\$ 200,000	39.06%
4436-5-016-4390900	Other Services & Charges	\$ 419,490	\$ 512,240	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Services & Charges	\$ 1,184,203	\$ 1,081,612	\$ 733,483	\$ 1,212,000	\$ 1,412,000	\$ 200,000	16.50%
<u>Capital Outlay</u>								
4436-5-016-4410000	Land & Land Improvements	\$ -	\$ 23,500	\$ -	\$ -	\$ -	\$ -	0.00%
4436-5-016-4420400	Buildings & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Capital Outlay	\$ -	\$ 23,500	\$ -	\$ -	\$ -	\$ -	0.00%
<u>Other Financing Uses</u>								
4436-5-650-4520000	To Other Funds	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Uses	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Department: 016 - Economic Development	\$ 1,184,203	\$ 3,105,112	\$ 733,483	\$ 1,212,000	\$ 1,412,000	\$ 200,000	16.50%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4436-301: CEDIT (Engineering)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4360500	Repairs & Maintenance - ADA	\$ 400,000	Increase to reflect increase in cost associated with installation of ADA Ramps which has increased from \$3,700 to \$10,290 per Intersection
4390600	Garbage & Trash Collection	\$ 50,000	Increase to reflect current contractual obligations
		\$ 450,000	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 301 - PW Engineering							
 <u>Other Services & Charges</u>							
4436-5-301-4360500	Repairs And Maintenance - ADA	\$ 340,420	\$ 379,046	\$ 105,953	\$ 400,000	\$ 800,000	\$ 400,000 100.00%
4436-5-301-4390600	Garbage And Trash Collection	\$ 2,253,802	\$ 2,299,334	\$ 1,172,433	\$ 2,400,000	\$ 2,450,000	\$ 50,000 2.08%
4436-5-301-4390900	Other Services & Charges	\$ 129,894	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
	Total Other Services & Charges	\$ 2,724,116	\$ 2,678,380	\$ 1,278,386	\$ 2,800,000	\$ 3,250,000	\$ 450,000 16.07%
	Total Department: 301 - PW Engineering	\$ 2,724,116	\$ 2,678,380	\$ 1,278,386	\$ 2,800,000	\$ 3,250,000	\$ 450,000 16.07%
	Total Fund: 4436 - CEDIT	\$ 4,958,319	\$ 6,933,492	\$ 2,611,869	\$ 5,112,000	\$ 5,762,000	\$ 650,000 12.72%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4650-000: Elkhart Capital Outlay

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No current year budget
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 4650 - ELKHART CAPITAL OUTLAY							
Expense							
Department: 000 - Non Departmental							
<u>Capital Outlay</u>							
4650-5-000-4430000	\$ 1,750,000	\$ 614,639	\$ 948,266	\$ -	\$ -	\$ -	0.00%
	\$ 1,750,000	\$ 614,639	\$ 948,266	\$ -	\$ -	\$ -	0.00%
	\$ 1,750,000	\$ 614,639	\$ 948,266	\$ -	\$ -	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 4650-460: Elkhart Capital Outlay (River District)

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No current year budget
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Department: 460 - River District								
Capital Outlay								
4650-5-460-4410000	Land & Land Improvements	\$ 1,387,721	\$ 162,591	\$ 47,600	\$ -	\$ -	\$ -	0.00%
4650-5-460-4430000	Infrastructure	\$ 8,098	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Capital Outlay	\$ 1,395,820	\$ 162,591	\$ 47,600	\$ -	\$ -	\$ -	0.00%
	Department: 460 - River District	\$ 1,395,820	\$ 162,591	\$ 47,600	\$ -	\$ -	\$ -	0.00%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 8801-202: Fire Pension

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390210	Pensions to Retired Firefighters	\$ 11,182	Increase to current pension base
4390230	Pensions to Dependents	\$ (29,186)	Increase to reflect needs
		\$ (18,004)	
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number		2022	2023	2024	2024	2025	Increase /	
		Total Activity	Total Activity	YTD Activity Through Jun	Approved Budget	Proposed Budget	(Decrease)	%
Fund: 8801 - FIRE PENSION								
Expense								
Department: 202 - Fire Pension								
Personnel Services								
8801-5-202-4110150	Part Time	\$ -	\$ -	\$ -	\$ 8,531	\$ 8,531	\$ -	0.00%
8801-5-202-4130200	Fire Pension Medicare W/h	\$ -	\$ -	\$ -	\$ 124	\$ 124	\$ -	0.00%
8801-5-202-4130300	Employer's Pension Expense	\$ -	\$ -	\$ -	\$ 1,237	\$ 1,237	\$ -	0.00%
	Total Personnel Services	\$ -	\$ -	\$ -	\$ 9,892	\$ 9,892	\$ -	0.00%
Supplies								
8801-5-202-4210200	Stationary & Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8801-5-202-4210500	Office Supplies	\$ 249	\$ -	\$ -	\$ 2,250	\$ 2,250	\$ -	0.00%
8801-5-202-4220320	Medical, Surgical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Supplies	\$ 249	\$ -	\$ -	\$ 2,250	\$ 2,250	\$ -	0.00%
Other Services & Charges								
8801-5-202-4310400	Professional Services	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	0.00%
8801-5-202-4320300	Travel	\$ -	\$ -	\$ -	\$ 850	\$ 850	\$ -	0.00%
8801-5-202-4390200	Postage	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
8801-5-202-4390210	Pensions To Retd Fire Prior	\$ 2,412,450	\$ 2,670,915	\$ 1,311,462	\$ 1,784,195	\$ 1,795,377	\$ 11,182	0.63%
8801-5-202-4390220	Pens To Retd Fire	\$ 218,093	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8801-5-202-4390230	Pensions To Dependents	\$ -	\$ -	\$ -	\$ 625,516	\$ 596,330	\$ (29,186)	-4.67%
8801-5-202-4390240	Death Benefits - Firemen	\$ 36,000	\$ 36,000	\$ 12,000	\$ 72,000	\$ 72,000	\$ -	0.00%
8801-5-202-4390250	Liability Insurance Liability Insurance	\$ -	\$ -	\$ -	\$ 273,969	\$ 275,617	\$ 1,648	0.60%
8801-5-202-4390900	Other Services & Charges	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ -	0.00%
	Total Other Services & Charges	\$ 2,666,543	\$ 2,706,915	\$ 1,323,462	\$ 2,783,030	\$ 2,766,674	\$ (16,356)	-0.59%
	Total Fund: 8801 - FIRE PENSION	\$ 2,666,792	\$ 2,706,915	\$ 1,323,462	\$ 2,795,172	\$ 2,778,816	\$ (16,356)	-0.59%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 8802-203: Police Pension

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
Other Services & Charges			
4390260	Pension to Retired Police Officers	\$ (54,357)	Decrease to reflect anticipated needs of current pension base
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 8802 - POLICE PENSION							
Expense							
Department: 203 - Police Pension							
<u>Personnel Services</u>							
8802-5-203-4110150	\$ -	\$ -	\$ 713	\$ -	\$ -	\$ -	0.00%
Total Personnel Services	\$ -	\$ -	\$ 713	\$ -	\$ -	\$ -	0.00%
<u>Supplies</u>							
8802-5-203-4210500	\$ -	\$ 260	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
8802-5-203-4220320	\$ 12,933	\$ 6,735	\$ -	\$ -	\$ -	\$ -	0.00%
Total Supplies	\$ 12,933	\$ 6,995	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
<u>Other Services & Charges</u>							
8802-5-203-4310400	\$ 41,837	\$ 9,913	\$ 4,998	\$ 22,500	\$ 22,500	\$ -	0.00%
8802-5-203-4390200	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
8802-5-203-4390260	\$ 1,859,134	\$ 2,050,255	\$ 1,025,954	\$ 2,274,357	\$ 2,220,000	\$ (54,357)	-2.39%
8802-5-203-4390270	\$ 163,708	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8802-5-203-4390290	\$ 36,000	\$ 24,000	\$ 24,000	\$ 84,000	\$ 84,000	\$ -	0.00%
Total Other Services & Charges	\$ 2,102,679	\$ 2,086,168	\$ 1,057,452	\$ 2,383,357	\$ 2,329,000	\$ (54,357)	-2.28%
Total Fund: 8802 - POLICE PENSION	\$ 2,115,612	\$ 2,093,163	\$ 1,058,165	\$ 2,384,357	\$ 2,330,000	\$ (54,357)	-2.28%

DETAIL OF PROPOSED CHANGES TO BASE BUDGET

2025 PROPOSED BUDGET

SCHEDULE A

Department Name: 8812-402 Mausoleum Perpetual Care

Listing of accounts in the budget request that increase or decrease from the base budget level.

Account No.	Account Name	Inc/(Dec) Amount	Explanation
SECTION 1: Increases or Decrease > \$2,500			
		\$ -	No current year budget
SECTION 2: Capital Equipment > \$5,000			

2025 Proposed Budget Comparison

Account Number	2022 Total Activity	2023 Total Activity	2024 YTD Activity Through Jun	2024 Approved Budget	2025 Proposed Budget	Increase / (Decrease)	%
Fund: 8812 - MAUSOLEUM PERPETUAL CARE							
Expense							
Department: 402 - Mausoleum Perpetual Care							
<u>Capital Outlay</u>							
8812-5-402-4440200	\$ 7,999	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 7,999	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Fund: 8812 - MAUSOLEUM PERPETUAL CARE	\$ 7,999	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%