

GENERAL FUND REVENUE								COMMENTS	
Account Number	Description	Actual			Budget 2025	Projected 2025	Projected 2026		% Change
		2022	2023	2024					
01-44 GENERAL FUND REVENUE									
300	CORPORATE TAX W/C	\$ 208,327.00	\$ 219,762.00	\$ 230,563.00	\$ 232,986.00	\$ 232,986.00	\$ 239,742.59	3%	
303	AUDIT TAX W/C	\$ 274.00	\$ 289.00	\$ 315.00	\$ 300.00	\$ 300.00	\$ 300.00	0%	
304	POLICE TAX W/C	\$ 248,592.00	\$ 262,140.00	\$ 275,047.00	\$ 298,654.00	\$ 298,654.00	\$ 307,314.97	3%	
305	IMRF W/C TAX	\$ 274.00	\$ 289.00	\$ 315.00	\$ 300.00	\$ 300.00	\$ 300.00	0%	
306	REVENUE RECAPTURE	\$ 1,313.00	\$ 2,547.00	\$ 1,199.00	\$ 1,175.00	\$ 1,000.00	\$ 1,029.00	-12%	
308	TORT JUDGEMENT-LIAB INS W/C	\$ 274.00	\$ 289.00	\$ 315.00	\$ 300.00	\$ 300.00	\$ 300.00	0%	
309	ROAD BRIDGE TRANSFER IN W/C	\$ 11,929.00	\$ 12,472.00	\$ 13,576.00	\$ 13,500.00	\$ 13,500.00	\$ 14,175.00	5%	
315	COM ED UTILITY TAX	\$ 125,513.00	\$ 105,871.00	\$ 110,027.00	\$ 104,500.00	\$ 90,401.00	\$ 90,000.00	-14%	Continued Increase in Solar Permits - Less Usage
328	HEAVY LOAD PERMITS	\$ 1,565.00	\$ 380.00	\$ 545.00	\$ 470.00	\$ 470.00	\$ 470.00	0%	
341	INCOME TAX/LGDF	\$ 482,762.00	\$ 472,710.00	\$ 506,106.00	\$ 499,000.00	\$ 527,612.40	\$ 529,788.00	6%	
342	PPRT - REPLACEMENT TAX	\$ 81,931.00	\$ 60,702.00	\$ 36,496.00	\$ 32,000.00	\$ 30,995.14	\$ 30,000.00	-6%	State reducing to account for over allocation in prior years
343	IGA WHS RESOURCE OFFICER	\$ -	\$ 23,750.00	\$ 95,779.00	\$ 97,000.00	\$ 97,000.00	\$ 97,000.00	0%	
344	POLICE GRANTS	\$ -	\$ 294.00	\$ 20,429.00	\$ -	\$ -	\$ -	0%	
345	SALES & RELATED TAX /MT	\$ 623,804.00	\$ 591,103.00	\$ 580,215.00	\$ 570,000.00	\$ 654,559.00	\$ 680,741.36	19%	Change in Revenue Allocation by State of IL
346	CANNABIS	\$ 4,851.00	\$ 4,365.00	\$ 4,737.00	\$ 4,800.00	\$ 4,615.80	\$ 4,733.40	-1%	
349	LOCAL USE TAX	\$ 119,051.00	\$ 115,724.00	\$ 104,487.00	\$ 110,000.00	\$ 41,748.00	\$ 12,730.20	-88%	Change in Revenue Allocation by State of IL - Offset by Sales
350	POLICE ADMIN. TOWING FINES	\$ 6,200.00	\$ 11,500.00	\$ 6,000.00	\$ 6,500.00	\$ 2,000.00	\$ 2,000.00	-69%	
351	POLICE FINES	\$ 9,253.00	\$ 12,141.00	\$ 10,023.00	\$ 9,300.00	\$ 10,316.07	\$ 10,000.00	8%	
353	DUI FINES/SPEC VEHICLE	\$ 2,199.00	\$ 1,923.00	\$ 2,151.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	0%	
370	OTHER REVENUE	\$ 937.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
371	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
375	ROCK 39 ADMIN	\$ 6,216.00	\$ 5,963.00	\$ 7,288.00	\$ 7,800.00	\$ 7,800.00	\$ 7,995.00	2%	
381	INTEREST	\$ 28,343.00	\$ 92,422.00	\$ 98,485.00	\$ 86,000.00	\$ 88,587.18	\$ 90,000.00	5%	
382	VERIZON WATER TOWER RENT	\$ 4,875.00	\$ 4,538.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	0%	
385	VEHICLE/EQUIPMENT SALES	\$ -	\$ -	\$ 8,251.00	\$ -	\$ -	\$ -	0%	
388	MISC INCOME	\$ 30,404.00	\$ 3,435.00	\$ 91.00	\$ 100.00	\$ 100.00	\$ 100.00	0%	
389	EXCISE TAX	\$ 29,474.00	\$ 29,856.00	\$ 26,775.00	\$ 27,000.00	\$ 30,136.08	\$ 30,000.00	11%	Conservative Estimate in 2025
399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
TOTAL GENERAL FUND REV		\$2,028,361	\$2,034,465	\$2,144,165	\$2,108,835	\$2,140,531	\$2,155,870	2%	

MOTOR FUEL TAX (MFT) REVENUES								COMMENTS	
Account Number	Description	Actual			Budget 2025	Projected 2025	Requested 2026		% Change
		2022	2023	2024					
15- MOTOR FUEL TAX (MFT)									
343	MOTOR FUEL TAX	\$ 70,398.00	\$ 66,445.00	\$ 65,213.09	\$ 66,238.20	\$ 64,121.40	\$ 63,327.60	-3%	Per IML 2026
346	TRANSPORTATION RENEWAL FUND	\$ 52,253.00	\$ 60,450.00	\$ 65,357.07	\$ 61,945.80	\$ 68,208.00	\$ 70,971.60	9%	Per IML 2026
350	REBUILD IL BOND FUND GRANT	\$ 68,123.00	\$ -	\$ -	\$ -			N/A	
381	INTEREST	\$ 4,678.00	\$ 20,248.00	\$ 23,650.13	\$ 16,000.00	\$ 10,751.00	\$ 10,000.00	-58%	
399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -			N/A	
MOTOR FUEL TAX (MFT) REVENUES		\$ 195,452.00	\$ 147,143.00	\$ 154,220.29	\$ 144,184.00	\$ 143,080.40	\$ 144,299.20	-100%	

COMMUNITY DEVELOPMENT REVENUE									COMMENTS
Account Number	Description	Actual			Budget 2025	Projected 2025	Requested 2026	% Change	
		2022	2023	2024					
17- COMMUNITY DEVELOPMENT									
307	DEVELOPMENT ESCROW	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 5,000.00	\$ 40,000.00	0%	Support escrow costs, whether legal, engineering, etc. If not spent should be returned
329	PERMITS/INSPECTION FEES	\$ 8,972.00	\$ 34,890.00	\$ 31,484.15	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	0%	
330	CODE ENFORCEMENT FINES	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	N/A	
371	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
381	INTEREST	\$ 3,474.00	\$ 13,810.00	\$ 14,743.43	\$ 13,000.00	\$ 9,000.00	\$ 9,000.00	-31%	Spending Down of Fund Balance
382	VERIZON WATER TOWER RENT	\$ 9,750.00	\$ 9,075.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	0%	
385	LIGHTED DIAMOND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	N/A	
386	UTV REGISTRATION FEES	\$ -	\$ -	\$ 2,700.00	\$ -	\$ -	\$ -	N/A	
387	FRANCHISE FEES	\$ 22,535.00	\$ 18,772.00	\$ 15,289.21	\$ 16,000.00	\$ 14,000.00	\$ 13,000.00	-19%	Continued Decline of Cable TV Services (Cord Cutting)
388	MISC INCOME	\$ 2,798.00	\$ 13,581.00	\$ 40,308.36	\$ 1,800.00	\$ 6,378.00	\$ -	-100%	
389	EXCISE TAX	\$ 5,895.00	\$ 5,971.00	\$ 5,355.03	\$ 4,800.00	\$ 5,043.02	\$ 5,000.00	4%	
390	LIQUOR LICENSE FEES	\$ 16,617.00	\$ 18,333.00	\$ 20,750.00	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00	0%	
391	GAMING LICENSE FEE	\$ 30.00	\$ 30.00	\$ 20.00	\$ 20.00	\$ 8,500.00	\$ 8,500.00	42400%	Reclass of Fees from Line 392
392	VIDEO GAMING	\$ 68,432.00	\$ 88,167.00	\$ 96,322.88	\$ 90,000.00	\$ 89,671.11	\$ 90,000.00	0%	One business with gaming closed, another is slated to open, conservative estimate
399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
NEW	ZONING FEES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	N/A	
NEW	PERMITS- SOLICITORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
TOTAL COMMUNITY DEVELOPMENT REV		\$138,503	\$202,729	\$236,873	\$209,770	\$182,742	\$210,150	0.2%	

STRATEGIC RESERVES REVENUE								COMMENTS	
Account Number	Description	Actual			Budget 2025	Projected 2025	Requested 2026		% Change
		2022	2023	2024					
90- STRATEGIC RESERVES									
381	INTEREST	\$ -	\$ -	\$ 17,663.12	\$ 17,750.00			-100%	
399	TRANSFER IN	\$ -	\$ -	\$ 346,000.00	\$ -			N/A	
396	FUND BALANCE UTILIZED	\$ -	\$ -	\$ -	\$ -			N/A	
TOTAL STRATEGIC RESERVES REV		\$0	\$0	\$363,663	\$17,750	\$0	\$0	-100%	

OPERATIONS AND MAINTENANCE REVENUES								COMMENTS	
Account Number	Description	Actual			Budget 2025	Projected 2025	Requested 2026		% Change
		2022	2023	2024					
51- OPERATIONS AND MAINTENANCE									
344	GRANTS	\$ -	\$ -	\$ -	\$ -			N/A	
345	SALES TAX (1%)	\$ 470,030.00	\$ 439,047.00	\$ 434,052.76	\$ 425,000.00	\$ 478,150.93	\$ 497,276.97	17%	
361	WATER SALES	\$ 276,064.00	\$ 296,713.00	\$ 316,244.47	\$ 323,000.00	\$ 337,866.55	\$ 342,858.98	6%	
362	CAPITAL CHARGES	\$ 483,125.00	\$ 489,371.00	\$ 479,273.42	\$ 475,000.00	\$ 491,026.60	\$ 498,212.45	5%	
363	GARBAGE CHARGES	\$ 212,088.00	\$ 220,955.00	\$ 232,495.29	\$ 235,069.20	\$ 235,069.20	\$ 237,900.21	1%	
364	PRE-PAID WATER/SEWER	\$ 711.00	\$ 506.00	\$ (455.75)	\$ 700.00		\$ 500.00	-29%	
365	WATER FIXED ADMIN CHARGES	\$ 174,078.00	\$ 186,944.00	\$ 193,702.16	\$ 195,208.00	\$ 195,518.77	\$ 197,403.60	1%	
367	WATER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -		\$ -	N/A	
368	SEWER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -		\$ -	N/A	
373	ROCK 39 EQUIPMENT	\$ -	\$ -	\$ 7,641.77	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%	
374	ROCK 39 SALARY REIMBURSEMENT	\$ 59,948.00	\$ 56,647.00	\$ 69,236.31	\$ 64,300.56	\$ 64,300.56	\$ 66,358.20	3%	
375	ROCK 39 FUEL/MILEAGE REIMB.	\$ 12,515.00	\$ 11,926.00	\$ 14,576.06	\$ 13,536.96	\$ 13,536.96	\$ 13,970.16	3%	
376	RECAPTURE FEES	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ 18,000.00	0%	
381	INTEREST	\$ 22,449.00	\$ 84,136.00	\$ 117,004.65	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	0%	
382	VERIZON WATER TOWER RENT	\$ 4,875.00	\$ 4,538.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	0%	
385	VEHICLE/EQUIPMENT SALES	\$ -	\$ -	\$ 8,250.51	\$ -	\$ -	\$ -	N/A	
388	MISC INCOME	\$ 1,254.00	\$ 6,417.00	\$ 15,650.52	\$ -	\$ 600.00	\$ -	N/A	
390	LOSS ON DISPOSAL OF ASSETS	\$ -	\$ 58,000.00	\$ -	\$ -	\$ -	\$ -	N/A	
393	METER SALES	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	N/A	
395	UTIL INCOME/SHUT OFF NOTICE	\$ 1,387.00	\$ 4,101.00	\$ 1,766.45	\$ 1,500.00	\$ 3,000.00	\$ 2,000.00	33%	
399	Transfer IN	\$ 18,311.00	\$ 156,988.00	\$ 590,955.47	\$ -			N/A	
TOTAL OPERATIONS AND MAINTENANCE REV		\$ 1,736,835.00	\$ 2,016,364.00	\$ 2,485,344.09	\$ 1,851,264.72	\$ 1,919,019.57	\$ 1,974,430.57	7%	

4TH OF JULY REVENUE								COMMENTS	
Account Number	Description	Actual			Budget 2025	Projected 2025	Requested 2026		% Change
		2022	2023	2024					
90- 4TH OF JULY									
350	DONATIONS	\$ 10,657.00	\$ 1,068.00	\$ 4,441.00	\$ 2,500.00	\$ 6,627.33	\$ 5,000.00	100%	Increased Staff effort in donations
351	FUNDRAISERS	\$ 131.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
352	MERCHANDISE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
353	FESTIVAL SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
381	INTEREST	\$ 238.00	\$ 467.00	\$ 270.12	\$ 225.00	\$ 157.00	\$ -	-100%	
382	VENDOR FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
386	UTV REGISTRATION FEES				\$ 1,350.00	\$ 1,150.00	\$ 1,000.00	N/A	
387	SPONSOR ADS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
388	MISC. INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
399	TRANSFER IN	\$ 15,000.00	\$ 8,625.00	\$ 17,700.00	\$ 15,000.00	\$ 12,000.00	\$ 13,500.00	-10%	less reliance based on donations
TOTAL 4TH OF JULY REV		\$26,026	\$10,160	\$22,411	\$19,075	\$ 19,934.33	\$19,500	2%	