AGENDA
CITY OF ROCHELLE
COMMITTEE OF THE WHOLE BUDGET WORKSHOP

Monday, November 17, 2025 at 6:00 PM

City of Rochelle Council Chambers—420 North 6th Street, Rochelle, IL 61068

I. CALL TO ORDER:

II. ROLL CALL:

III. PUBLIC COMMENTARY:

IV. DISCUSSION ITEMS:

1. 2026 Budget

V. ADJOURNMENT:

City of Rochelle

FY2026 - City of Rochelle, Illinois Budget

Final Version

Last updated 10/19/25

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CAPITAL IMPROVEMENTS

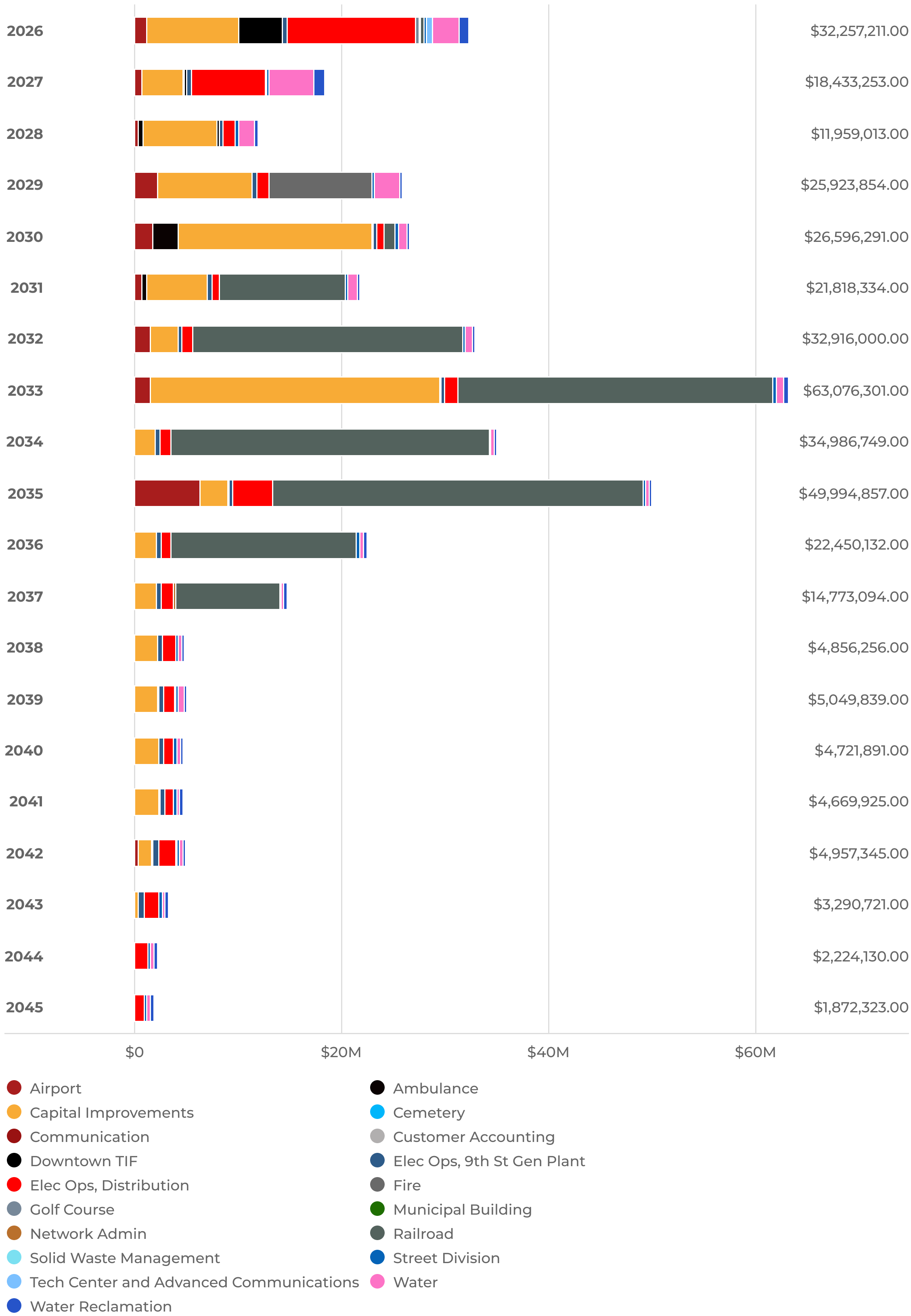
Capital Improvements: Multi-year Plan

Total Capital Requested

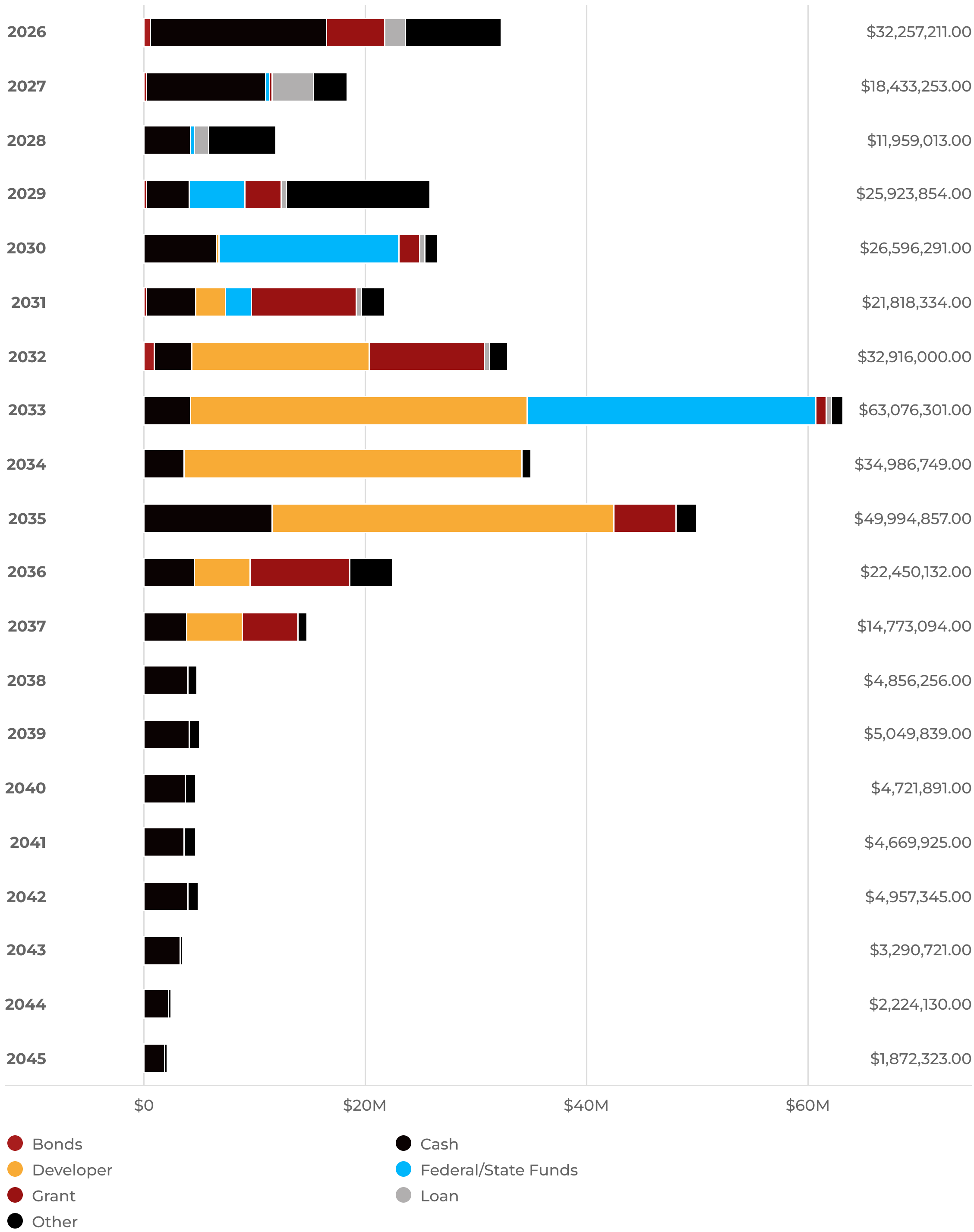
$386,827,519

112 Capital Improvement Projects

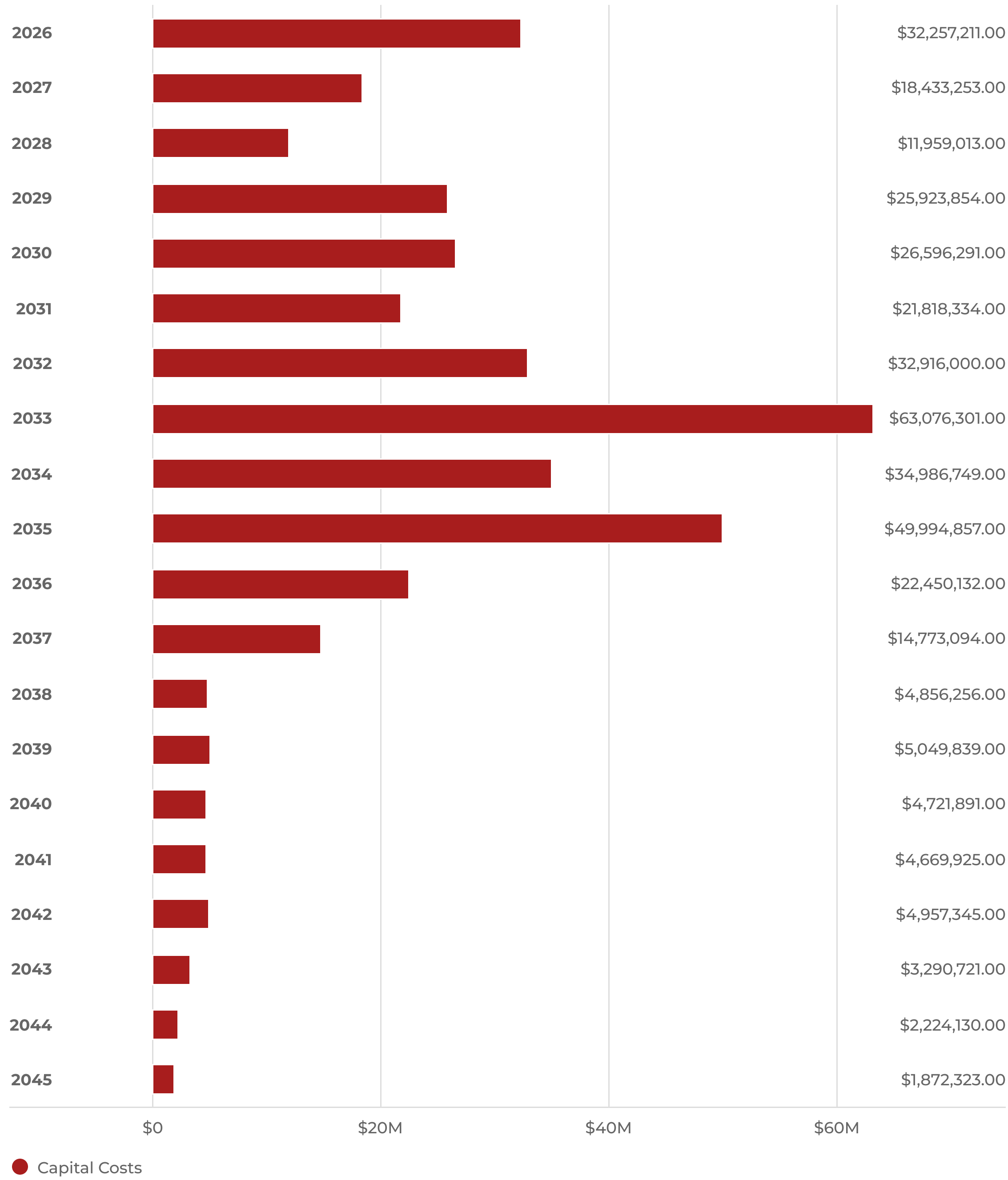
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart

Municipal Building Requests

Itemized Requests for 2026-2045

City Hall Break Upstairs Room	**$20,000**
Create break room space.	
City Hall Carpet	**$100,000**
Re-carpet City Hall & Police Department.	

Total: $120,000

Fire Requests

Itemized Requests for 2026-2045

Cascade System	**$50,000**
Replace Existing Cascade System (Installed in 2005). The Cascade System is used for filling SCBAs.	
Second Fire Station	**$10,000,000**
This project proposes the construction of an additional fire station within the City of Rochelle. The benefits would be improved response time and additional staff and equipment.	

Total: $10,050,000

Street Division Requests

Itemized Requests for 2026-2045

Compact Track Loader **$385,000**

Compact loaders are the most used and versatile piece of equipment in the Public Works Department. Compact loaders are able to perform many duties by simply adding an attachment. These machines are very efficient and productive, and...

Mastic Asphalt Repair Machine **$210,000**

Hot mastic sealant machines are used to make long-lasting repairs to asphalt and concrete pavements, as well as bridge decks, utility holes, and in pavement utility valve covers. These machines heat and mix mastic sealant materials, keeping...

Municipal Parking Lot Improvements **$135,000**

Municipal parking lots serve several functions in the downtown area. They provide parking for downtown residents, businesses, and visitors as well as provide a location to host events held by various committees in our community. It is...

Other Improvements/Forestry **$200,000**

Inventory, inspect, perform risk assessments, and provide maintenance to all city-owned trees. Also, purchase and plant new and replacement trees to improve Rochelle's urban canopy. Trees help form the character of a community and...

Salt Brine Production System **$90,000**

Salt brine plays an important role in winter operations. Salt brine begins to melt ice immediately as it is already in liquid form. Salt brine is used in anti-icing and de-icing operations and is usually mixed with an...

Traffic Marking Machine **$100,000**

Traffic marking machines are used on 165 lane miles of roads and 14 municipal parking lots. These markings include crosswalks, stop bars, turn arrows, edge lines, and centerlines.

Utility Tractor/Mower **$380,000**

Utility tractors serve many functions in City operations. The main function of utility tractors is mowing right of way and large open spaces with a PTO-driven batwing mower. These tractors are also used to blow, push, and load snow and other...

Vehicle/Single & Tandem Axle Dump Trucks **$3,525,000**

Create a 16-year rotation of medium-duty single and tandem axle dump trucks. Every 4 years, the City will finance the purchase of 2 single and /or tandem axle cab & chassis trucks. Each truck will be equipped with stainless...

Total: $5,025,000

Cemetery Requests

Itemized Requests for 2026-2045

Utility Work Vehicle **$70,000**

A utility work vehicle is a multi-purpose vehicle that is equipped with a dump body, hydraulics and a power take off. This vehicle is similar to an RTV in that it is compact and can maneuver in tight locations a regular sized vehicle can...

Vehicle/Pickup Truck **$112,000**

Public Works light duty vehicle fleet ranges from 2 ton dump trucks down to 1/2 ton pickup trucks. Additional equipment varies on each truck. This equipment can consist of hydraulic and electric hoists, snow plows, and spreaders,...

Total: $182,000

Ambulance Requests

Itemized Requests for 2026-2045

Ambulance	$835,000
Ambulance replacement due to age and mileage, one delivered in 2025 (On order, F24), another in 2028 (F20), 2031 (F21)	
Ladder Truck	$2,500,000
Replacement of the 2000 Alexis Ladder Truck. The useful life of a ladder truck is 30 years. Ladder trucks are essential equipment for multistory fire and rescue. Ladder trucks over 30 years old have a detrimental effect on the...	

Total: $3,335,000

Capital Improvements Requests

Itemized Requests for 2026-2045

1st Ave pavement improvements project **$588,000**

1st Ave pavement improvements project from 9th Street to 2nd Street. It includes inlet and/or manhole replacement along with miscellaneous curb and gutter reconstruction.

2nd Avenue and Greenway corridor improvements from Washington Street intersection to Rt 251 overpass **$875,000**

Street and on street parking improvements, sidewalk, curb and gutter along 2nd Avenue and offsite improvements along the south side of 2nd Ave to provide for greenspace and stormwater detention to improve the downtown area and clean up blighted...

7th Avenue bridge over the Kyte River reconstruction **$100,000**

7th Avenue bridge over the Kyte River reconstruction

8th Avenue pavement reconstruction PH2 **$627,000**

8th Avenue pavement reconstruction PH3. 8th Ave from Woolf Ct to 10th St

Annual Seal Coat Street A2 Surface Treatments (various streets) **$6,098,000**

Annual maintenance/seal coat treatment of various streets utilizing MFT funds

Askvig Subdivision outfall to Kyte Creek, storm sewer ext, drainage structure and Street restoration PH 1 **$2,550,000**

Askvig Subdivision outfall to Kyte Creek, storm sewer, drainage structure and Street restoration PH 1

City wide storm sewer improvements 14th Street to Highland Ave and multi year phases **$974,000**

Citywide storm sewer upgrades and extensions and drainage structure replacement improvements Phase 3 and multi year phases

Dement Road Extension from Creston Road to Wiscold Drive **$14,950,000**

Widening and rebuilding of Dement Road (south of Creston Road) to accommodate future industrial development. This collector road will provide a connection between Creston Road and Wiscold Drive and the southeast industrial area to Rte 38 and...

Flagg Road/20th Street Improvements - Joint Project with Ogle County **$2,450,000**

Improvements to the greater intersection geometrics, traffic signals, and approach lanes of Flagg Rd and 20th St. Preliminary/final engineering and ROW acquisition is expected in 2025 and construction in late 2026. The City has approved an...

General Bridge Maintenance and Repairs **$1,100,000**

Ongoing maintenance expenses for City bridges on the local NBIS System.

General Maintenance **$4,010,000**

General maintenance related to routine maintenance or reconstruction of various streets, including primarily materials for the Street Dept. for sidewalks, storm sewer, drainage structures, signage, traffic control systems, and various other items....

IL Rte 251 Improvements Rt 38 to Fairview Drive - IDOT project (RMU Utility Eng and City participation) **$2,165,000**

City participation in IDOT MYP Route 251 improvements includes sidewalks, shared-use path, street lights, traffic signals and storm sewer upgrades. This project will be designed, permitted and constructed by IDOT. All utilities will be...

ILL Rte 38/I39 DDI interchange improvements Dement Rd to Pilot **$1,873,000**

ILL Rte 38/I39 DDI interchange improvements from Dement Rd to Pilot driveway. City participation costs for highway lighting, shared use path, signals and pedestrian path per an intergovernmental agreement approved by City Council in May...

Miscellaneous right of way and easement acquisition for roadway, drainage system and pedestrian paths improvements [illegible]

Miscellaneous right of way and easement acquisition for roadway, drainage system and pedestrian paths improvements

Municipal Box Culvert Replacement **$1,980,000**

Municipal box culvert replacement 3 culverts each

Municipal Bridge Replacement - 1st Avenue over Kyte Creek PRE Engr **$2,965,000**

Municipal bridge replacement1st Avenue bridge over Kyte Creek replacement in 2028

Other Street and Alley Improvements **$8,220,000**

Expenses related to routine maintenance, replacement, or reconstruction of various street pavements, shoulders or curb and gutter as well as storm inlet and manhole repairs and/or replacement. This work is primarily done by Public works Dept crews.

Sidewalks/Pedestrian Path Annual Program **$12,875,000**

Annual sidewalk, curb and gutter replacement, and shared use path improvements

South Main Street Improvements Phase 2 Steam Plant Road to Veterans Parkway **$2,720,000**

Reconstruction and widening of South Main Street from Steam Plant Road to Veterans Parkway. This project is partially funded with MFT and potential EDP funds through IDOT. This is a multi year project as funds allow

Steward Road Bypass Phase 3 **$27,050,000**

The reconstruction of Elva Road from Steward Road east that will also include an overpass over I-39 to Mulford Road. Mulford Road to Perry Road would be widened and improved to provide access to the I-39 interchange.

Upgrade Steward Road from County Line to Elva Road **$10,200,000**

Widen and upgrade Steward Road from Lee County line to Elva Road to accommodate future traffic needs and industrial growth. This route is under the Lee County jurisdiction and a majority of the project will be administered by said County

Total: $104,445,000

Solid Waste Management Requests

Itemized Requests for 2026-2045

Semi Tractor and material and equipment trailers **$135,000**

Purchase one used semi tractor and two used semi trailers from auction to move equipment and materials to and from job sites as needed. One used dump trailer to haul spoil from construction sites to the landfill or dump sites. Transport landscape...

Total: $135,000

Network Admin Requests

Itemized Requests for 2026-2045

Laptops, PCs, and Ipads	**$175,000**
Equipment budgeted for future years will be for computers used by the Network Admin department.The CIP would budget for staggered upgrades or replacement of components every 4 years.	
Network Admin Server	**$100,000**
Installation of new server to be used for surveillance system at new facility. The CIP would budget for upgrades or replacement of this server every 5 years.	
Network Infrastructure improvements and maintenance to the City Departments Network	**$100,000**
Investment in network infrastructure components within the city departments that are used to provide internet and communication services to city employees. These costs include upgrading outdated infrastructure items such as...	
Tech Center AV System	**$200,000**
The AV system at the Tech Center is used for small to medium meetings. We will be using these funds to upgrade the AV system.The CIP would budget for upgrades or replacement of components every 10 years.	

Total: $575,000

Airport Requests

Itemized Requests for 2026-2045

Add Hangar Row F — **$1,000,000**

Add Hangar Row F just south of Row E

Add RV Parking — **$200,000**

Add RV Parking parallel to and south of the fence line

Converting (Large Car Rebuilders) Structure for Aviation Purposes — **$500,000**

Modifications to the structure to convert it for an aviation purpose into an open hanger.

Environmental Assessment — **$300,000**

Environmental assessment for increase to Category C. Corporate aircraft continue to increase in size and weight. Before widening and lengthening the runway, an environmental assessment is required.

Extend Parallel Taxiway East — **$1,500,000**

Pave, light, and mark the partial parallel taxiway to the east. Completion of the taxiway project.

Land Acquisition — **$1,575,000**

Purchase of land to protect approaches for future runway expansion.

Parallel Taxiway West Extension — **$1,700,000**

The current parallel taxiway for Runway 7/25 only runs about 1/3 the length of the runway. To reduce the chances of runway incursion accidents, this taxiway must be extended alongside the entire length of the runway. This project will...

Rehab South Ramp — **$180,000**

Mill 2" and replace the south ramp with bituminous asphalt.

Rehab West Hangar Pavement — **$250,000**

Milling and replacing 2" of bituminous surface for rehabilitating the taxiway. Improve pavement surfaces to allow for safe taxiing by airport tenants and improve service for airport users.

Replace Fuel System Equipment — **$200,000**

Rehabilitation of the pumping system and fuel cabinet installation.

Replace Papi System — **$25,000**

Replaces 25 year-old Precision Approach Path Indicator (PAPI) System navigation aid because of continuous failure issues.

Replace Row A to D Hangars — **$1,650,000**

Hangars are approximately 50 years old and beyond repair. Phase 1 - replaces Row D; Phase 2 - replaces Rows B & C; Phase 3 - replaces Row A.

Replace Underground Fuel Storage Tanks — **$350,000**

Replace deteriorating fuel storage tanks due to age.

Taxiway to Newly-Acquired Structure (Large Car Rebuilders) — **$1,000,000**

The westbound taxiway connecting Row E Taxiway to the newly-acquired structure (Large Car Rebuilders campus).

Widening and Extension of the Runway to the West and Displacement of Eastern Runway Edge — **$6,300,000**

This project will involve three phases - Phase 1 is the displacement of approx 800' of runway on the east end of the airport; adding this additional 800' to the west end of the airport; Phase 2 adds 500' to the west end of the runway...

Total: $16,730,000

Railroad Requests

Itemized Requests for 2026-2045

CRRR Expansion Along I-39	**$10,500,000**
The extension of the rail from the Rochelle Intermodal Transload Center (RITC) to I-39 South will create rail access to over 600 acres between I-39 and Steward Road.	
CRRR Expansion Block Switching Yard to Elva Road	**$9,790,000**
The four-track extension to Elva Road for the future BNSF Interchange will give the capacity to add a larger intermodal operation to the CRRR.	
CRRR Intermodal Facility Phase 2	**$107,500,000**
Due to the demand for increased intermodal service through the City of Rochelle Railroad (CRRR), a second intermodal yard will be developed. This will involve the purchase of 300 acres of land adjacent to the CRRR/BNSF mainlines. This...	
Installation of New Interchange Between UP and CRRR	**$8,550,000**
A double track interchange connecting two new Union Pacific switches west of I-39 and east of Caron Road. An increased volume of rail cars interchanging between the UP and CRRR will require additional track to handle longer trains for...	
Looping of CRRR to Connect East and West Sides	**$25,000,000**
The CRRR track that extends along the BNSF will be looped to the east to connect to the CRRR track along I-39. This will serve the new industries in this quadrant. The rail loop creates redundancy in the system.	
New BNSF Interchange Switch with the CRRR	**$3,000,000**
The purchase and installation of a new BNSF mainline switch.	
Railroad Quiet Zone Bond Payment and Infrastructure Improvements	**$176,000**
Railroad Quiet Zone Bond Payment and Infrastructure Improvements	
Steward Road At Grade RR Crossing Improvements	**$160,000**
Steward Road At Grade RR Crossing Improvements	

Total: $164,676,000

Downtown TIF Requests

Itemized Requests for 2026-2045

Rebuild Downtown & Main Street Capital Grant	**$3,978,100**
Asbestos abatement and building demolition for the structure located at 509 Lincoln Avenue, and Parking Lots 5 (corner of Main & Cherry), 6 (corner of Lincoln Highway & Lincoln Avenue), 8 (Corner of 4th Avenue & 6th Street), and 9...	
Vacant & Blighted Properties	**$600,000**
Purchase vacant properties to address blight and vacancies. Downtown beautification.	

Total: $4,578,100

Elec Ops, 9th St Gen Plant Requests

Itemized Requests for 2026-2045

Power Plant Upgrades	$8,293,250
General maintenance and upgrades	

Total: $8,293,250

Customer Accounting Requests

Itemized Requests for 2026-2045

HVAC Replacement at 333 Lincoln Highway	$60,000
Replace 2 HVAC units	

Total: $60,000

Elec Ops, Distribution Requests

Itemized Requests for 2026-2045

700 W 2nd Ave Paving	$600,000
The parking lot at 700 W 2nd Ave has been severely degraded due to multiple large infrastructure projects crossing through the property. To keep up with building codes, help with erosion, and building runoff, the parking lot is in need of a new...	
Backyard Unit Replacement	**$625,000**
The backyard unit is used to replace electric equipment in blind alleys and rear easements.	
Distribution - Underground	**$5,576,211**
Blanket to repair and maintain underground lines due to their past life expectancy.	
Distribution Upgrades Phase 2	**$15,400,000**
A new 5.9 mile connection of 34.5kV line from Ritchie Rd Substation to a new Centerpoint substation. Center Point Distribution substation with 20 MVA 34.5 to 13.8 kV 34.5kV	
Forklift	**$100,000**
This would be a replacement for a 1996 CAT 110 Forklift that we currently own. The current forklift has a lifting capacity of 10,000 pounds. We routinely take deliveries of transformers weighing nearly 15,000 pounds. We would like to purchase a...	
Line Trucks Replacement	**$4,307,000**
The life expectancy of utility bucket trucks are 10 years.	
Overhead Distribution	**$7,283,423**
System improvements to the distribution lines. This includes materials such as poles, transformers, conductors, and bolts. We maintain about 270 miles of overhead and underground distribution system, some of which was installed in the...	
Rt.38 Lighting	**$600,000**
Lighting upgrade for the Rt.38 diverging diamond project.	
Skidloader Replacement	**$80,000**
The skidloader is used to maintain and repair electric infrastructure and needs to be replaced routinely	
Streetlights	**$2,709,987**
Replacement of streetlights poles with LED lighting throughout the City as needed.	
Substations Maintenance	**$1,183,000**
General maintenance blanket for all substations. 2025 Planned replacement of fence at Caron Rd. 2026 Planned replacement of fence at Twombly Rd.	
Twombly Road Transformer Replacement	**$3,000,000**
Replace both transformers at the Twombly Road substation.	

Total: $41,464,621

Tech Center and Advanced Communications Requests

Itemized Requests for 2026-2045

Network Infrastructure Upgrades for Tech Center $200,000

Replacement of outdated core network infrastructure components within the Tech Center building that are used to provide internet and communication services to collocation customers, Internet customers, and city departments.

Tech Center Datacenter Electrical Upgrades $600,000

Upgrade Electric Infrastructure for redundant power in Datacenter.

Total: $800,000

Communication Requests

Itemized Requests for 2026-2045

Advanced Communications Servers $180,000

Replace servers that are near end-of-life from both a hardware and software standpoint. The servers will be used for advanced communications specific applications such as DNS and the email system. The CIP would budget for staggered upgrades...

Fiber Infrastructure Upgrades for Advanced Communications Department $305,000

The external security audit recommended changes to the network configuration to segment city data, SCADA, and customers to enhance security. This would include adding new switches and replacing end-of-life hardware that is currently in...

Total: $485,000

Golf Course Requests

Itemized Requests for 2026-2045

Golf Course Parking Lot & Driveway $100,000

Resurface the parking lot. Relocate and widen the driveway from 20' to 30'. Relocate Fairways signs to North & South ends of property. Add twelve parking stalls.

Pickleball Courts $250,000

Install pickleball courts at golf course. Includes removal of existing court & relocation of sewer line.

Total: $350,000

Water Requests

Itemized Requests for 2026-2045

Drill and Develop New Well and Wellhouse	$4,000,000
Drill new well and wellhouse to improve redundancy, allow for development and reduce strain on current equipment	
Inspect/Clean Tower	$230,000
Periodic inspections and cleaning of towers	
Lead Service Line Replacement	$4,000,000
Will replace all the lead and galvanized service lines in Rochelle	
Paint Water Tower	$1,450,000
Paint Water Tower A	
Rehab well	$860,000
Make repairs and upgrades necessary for our wells	
RT 251 Water Main Project	$1,500,000
While IDOT is making repairs to RT 251, Water Dept will replace the water main under RT 251	
Wash water tower	$86,500
Wash towers on a rotating basis	
Water Arc Flash Study	$105,000
Checking electrical system of equipment	
Water Heavy Equipment	$100,000
Purchase Heavy Equipment	
Water Lab Upgrades	$150,000
Make repairs and upgrades to Lab	
Water Maintenance Budget	$2,630,026
Repairs made to equipment	
Water Meters	$126,392
Upgrade and replace water meters	
Water SCADA Upgrade	$35,000
Updates to our equipment monitoring system	
Water Tower Repairs	$300,000
2025 Inspection of water towers identified repairs that need to be made	
Water Underground Emergency Work	$2,630,026
Emergency repairs to Water Department facilities include materials and contractor costs.	

Total: $18,202,944

Water Reclamation Requests

Itemized Requests for 2026-2045

Chemical Phosphorus Removal	$800,000
Make necessary upgrades and purchases to ensure phosphorus removal	
New Crane Truck	$250,000
Purchase a new crane truck	
SCADA Upgrades	$35,000
Upgrades made to our equipment monitoring service	
WR Arc Flash Study	$65,000
Conduct an analysis of our electrical systems	
WR Heavy Equipment	$100,000
Purchase new heavy equipment	
WR Lab Upgrades	$160,000
Make repair and upgrades to the lab	
WR Lift Station Upgrades	$600,000
Make repairs and upgrades to lift stations	
WR Maintenance Budget	$2,592,106
Make repairs and upgrades to equipment	
WR Underground Emergency Work	$2,592,106
Emergency repairs and upgrades made to Water Reclamation facilities	
WR Water Meters	$126,392
Upgrades and new water meters	
	Total: $7,320,604

Rochelle, IL

Budget Worksheet Condensed
Account Summary
For Fiscal: 2025 Period Ending: 08/31/2025

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 01 - General							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
01-00-31100	Property Tax	837,103.39	873,579.80	752,325.00	480,299.47	752,325.00	752,325.00
01-00-31110	Property Tax - Police Pension F...	767,138.29	828,657.04	936,364.00	597,767.98	936,364.00	1,012,243.00
01-00-31120	Property Tax - Fire Pension Fund	419,157.57	427,030.08	460,452.00	293,953.02	460,452.00	481,241.00
	Category: 3110 - Property Total:	**2,023,399.25**	**2,129,266.92**	**2,149,141.00**	**1,372,020.47**	**2,149,141.00**	**2,245,809.00**
Category: 3150 - Road and Bridge							
01-00-31500	Road & Bridge Tax	201,315.94	218,333.37	215,000.00	145,241.70	215,000.00	215,000.00
	Category: 3150 - Road and Bridge Total:	**201,315.94**	**218,333.37**	**215,000.00**	**145,241.70**	**215,000.00**	**215,000.00**
Category: 3210 - Liquor							
01-00-32100	Liquor Licenses	48,275.00	42,675.00	45,000.00	40,585.00	43,000.00	45,000.00
	Category: 3210 - Liquor Total:	**48,275.00**	**42,675.00**	**45,000.00**	**40,585.00**	**43,000.00**	**45,000.00**
Category: 3250 - Licenses							
01-00-32500	Franchise License	142,156.89	132,912.79	135,000.00	98,169.32	122,000.00	125,000.00
01-00-32510	Telecommunications Tax	331,246.90	344,166.49	350,000.00	238,514.39	350,000.00	350,000.00
	Category: 3250 - Licenses Total:	**473,403.79**	**477,079.28**	**485,000.00**	**336,683.71**	**472,000.00**	**475,000.00**
Category: 3260 - Other Licenses							
01-00-32600	Amusement License	17,123.72	20,945.57	20,000.00	30,350.00	35,000.00	35,000.00
01-00-32610	Other Licenses	80.00	250.00	250.00	300.00	500.00	500.00
	Category: 3260 - Other Licenses Total:	**17,203.72**	**21,195.57**	**20,250.00**	**30,650.00**	**35,500.00**	**35,500.00**
Category: 3310 - Permits							
01-00-33100	Building Permits	100,680.20	52,602.97	50,000.00	19,279.23	20,503.32	25,000.00
01-00-33110	Mobile Food Vendor Permits	1,000.00	750.00	2,500.00	1,000.00	2,000.00	2,000.00
	Category: 3310 - Permits Total:	**101,680.20**	**53,352.97**	**52,500.00**	**20,279.23**	**22,503.32**	**27,000.00**
Category: 3313 - Building Permits							
01-00-33130	Building and Zoning Fees	2,600.00	750.00	1,000.00	2,600.00	4,000.00	4,000.00
	Category: 3313 - Building Permits Total:	**2,600.00**	**750.00**	**1,000.00**	**2,600.00**	**4,000.00**	**4,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 3410 - Income							
01-00-34100	State Income Tax	1,508,708.55	1,604,122.68	1,661,645.86	1,238,597.76	1,661,646.00	1,702,169.20
	Category: 3410 - Income Total:	**1,508,708.55**	**1,604,122.68**	**1,661,645.86**	**1,238,597.76**	**1,661,646.00**	**1,702,169.20**
Category: 3420 - Other Taxes							
01-00-34200	Personal Property Replacement..	703,855.57	405,950.61	360,000.00	217,353.35	302,107.60	320,000.00
	Category: 3420 - Other Taxes Total:	**703,855.57**	**405,950.61**	**360,000.00**	**217,353.35**	**302,107.60**	**320,000.00**
Category: 3435 - Miscellaneous							
01-00-34350	Video Gaming Tax	344,114.13	362,306.89	360,000.00	254,437.83	370,000.00	370,000.00
	Category: 3435 - Miscellaneous Total:	**344,114.13**	**362,306.89**	**360,000.00**	**254,437.83**	**370,000.00**	**370,000.00**
Category: 3440 - Sales							
01-00-34400	Sales Tax	2,825,866.51	2,892,588.15	2,850,000.00	2,131,855.36	3,000,000.00	3,000,000.00
01-00-34450	Local Use Tax	375,510.94	353,805.96	244,462.48	117,855.83	130,000.00	35,356.38
	Category: 3440 - Sales Total:	**3,201,377.45**	**3,246,394.11**	**3,094,462.48**	**2,249,711.19**	**3,130,000.00**	**3,035,356.38**
Category: 3446 - Other Tax							
01-00-34460	Cannabis Tax	14,303.94	15,081.15	16,530.50	9,934.78	12,386.08	15,208.06
	Category: 3446 - Other Tax Total:	**14,303.94**	**15,081.15**	**16,530.50**	**9,934.78**	**12,386.08**	**15,208.06**
Category: 3470 - Grants							
01-00-34700	State Grants	0.00	70,272.73	0.00	146,196.57	150,000.00	0.00
01-00-34710	Federal Grants	0.00	0.00	406,606.00	107,697.68	245,000.00	360,000.00
	Category: 3470 - Grants Total:	**0.00**	**70,272.73**	**406,606.00**	**253,894.25**	**395,000.00**	**360,000.00**
Category: 3510 - Fines							
01-00-35100	Court Fines	51,629.55	83,258.93	75,000.00	50,938.50	71,000.00	75,000.00
	Category: 3510 - Fines Total:	**51,629.55**	**83,258.93**	**75,000.00**	**50,938.50**	**71,000.00**	**75,000.00**
Category: 3635 - Water Rec Solid Waste Charge							
01-00-36350	Water Rec Solid Waste Charge	39,768.00	34,683.75	50,000.00	31,335.75	50,000.00	50,000.00
	Category: 3635 - Water Rec Solid Waste Charge Total:	**39,768.00**	**34,683.75**	**50,000.00**	**31,335.75**	**50,000.00**	**50,000.00**
Category: 3660 - Public Safety Fees							
01-00-36600	Ambulance Fees	1,070,001.32	998,662.86	950,000.00	847,563.61	1,200,000.00	1,600,000.00
01-00-36610	Police Fees	82,775.11	80,492.10	80,000.00	50,758.00	75,000.00	75,000.00
01-00-36620	Fire Protection Fees	102,282.68	105,351.12	108,511.64	71,986.48	108,512.00	111,767.00
	Category: 3660 - Public Safety Fees Total:	**1,255,059.11**	**1,184,506.08**	**1,138,511.64**	**970,308.09**	**1,383,512.00**	**1,786,767.00**
Category: 3690 - Street Department Fees							
01-00-36900	Street Division Fees	218,009.88	223,091.19	260,000.00	143,957.51	250,000.00	260,000.00
	Category: 3690 - Street Department Fees Total:	**218,009.88**	**223,091.19**	**260,000.00**	**143,957.51**	**250,000.00**	**260,000.00**

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 3760 - Cemetery Fees							
01-00-37600	Grave Opening Fees	24,750.00	22,600.00	30,000.00	13,600.00	25,000.00	25,000.00
01-00-37610	Lot Sales	18,750.00	44,650.00	25,000.00	26,450.00	40,000.00	40,000.00
01-00-37620	Cemetery Receipts	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3760 - Cemetery Fees Total:	**43,500.00**	**67,250.00**	**55,000.00**	**40,050.00**	**65,000.00**	**65,000.00**
Category: 3790 - Other Revenues							
01-00-37901	Developer Fees	7,419.17	5,000.00	0.00	5,000.00	5,000.00	0.00
	Category: 3790 - Other Revenues Total:	**7,419.17**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**0.00**
Category: 3810 - Investment Income							
01-00-38100	Interest Income	520,174.66	748,665.52	600,000.00	363,698.72	540,000.00	550,000.00
01-00-38117	Gains/Losses	21,038.70	0.00	0.00	0.00	0.00	0.00
	Category: 3810 - Investment Income Total:	**541,213.36**	**748,665.52**	**600,000.00**	**363,698.72**	**540,000.00**	**550,000.00**
Category: 3890 - Miscellaneous Income							
01-00-38900	Miscellaenous	113,124.56	54,292.10	60,000.00	41,918.91	60,000.00	60,000.00
01-00-38905	Issuance of Lease Liability	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3890 - Miscellaneous Income Total:	**113,124.56**	**54,292.10**	**60,000.00**	**41,918.91**	**60,000.00**	**60,000.00**
Category: 3910 - Other Financing Sources							
01-00-39100	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	625,000.00
	Category: 3910 - Other Financing Sources Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**625,000.00**
Category: 3990 - Interfund Transfers							
01-00-39900	Interfund Transfer	0.00	0.00	0.00	0.00	0.00	0.00
01-00-39920	Transfer from Sales Tax	189,999.96	0.00	0.00	0.00	0.00	204,000.00
01-00-39924	Transfer from Overweight Truck..	12,000.00	12,000.00	0.00	0.00	0.00	0.00
01-00-39951	Transfer from Water	166,271.04	184,140.96	245,925.48	163,950.32	245,925.00	227,688.00
01-00-39952	Transf from Water Reclamation	190,080.00	227,604.96	257,928.90	171,952.64	257,929.00	281,680.00
01-00-39953	Transfer from Solid Waste	276,922.00	490,365.00	706,381.20	470,920.64	706,381.00	734,636.00
01-00-39954	Transfer from Electric	1,777,113.96	2,199,147.00	2,473,588.00	1,649,058.64	2,473,588.00	2,456,661.00
01-00-39958	Transfer from Railroad	50,000.04	50,000.04	75,000.00	50,000.00	75,000.00	100,000.00
	Category: 3990 - Interfund Transfers Total:	**2,662,387.00**	**3,163,257.96**	**3,758,823.58**	**2,505,882.24**	**3,758,823.00**	**4,004,665.00**
	Department: 00 - 00 Total:	**13,572,348.17**	**14,210,786.81**	**14,864,471.06**	**10,325,078.99**	**14,995,619.00**	**16,326,474.64**
	Revenue Total:	**13,572,348.17**	**14,210,786.81**	**14,864,471.06**	**10,325,078.99**	**14,995,619.00**	**16,326,474.64**

Budget Worksheet Condensed **For Fiscal: 2025 Per[...]5**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Expense							
Department: 12 - Mayor & City Council							
Category: 4000 - Personnel							
01-12-43000	Elected Officials Salaries	24,834.97	24,765.60	25,250.00	16,024.80	25,250.00	25,500.00
	Category: 4000 - Personnel Total:	**24,834.97**	**24,765.60**	**25,250.00**	**16,024.80**	**25,250.00**	**25,500.00**
Category: 5000 - Contractual Services							
01-12-54900	Other Professional Services	0.00	0.00	2,000.00	0.00	2,000.00	2,500.00
01-12-55400	Printing	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00
01-12-56100	Dues	400.00	975.00	1,500.00	197.50	1,500.00	1,800.00
01-12-56200	Travel	2,149.46	2,406.40	1,500.00	4,361.03	5,000.00	3,500.00
01-12-56500	Publications	0.00	0.00	0.00	0.00	0.00	750.00
01-12-56600	Conference	620.00	1,825.00	2,000.00	1,935.48	2,000.00	2,500.00
	Category: 5000 - Contractual Services Total:	**3,169.46**	**5,206.40**	**8,500.00**	**6,494.01**	**12,000.00**	**12,550.00**
Category: 6000 - Commodities							
01-12-65100	Office Supplies	192.19	364.00	1,000.00	409.33	1,000.00	1,500.00
	Category: 6000 - Commodities Total:	**192.19**	**364.00**	**1,000.00**	**409.33**	**1,000.00**	**1,500.00**
Category: 8000 - Capital Outlay							
01-12-83000	Equipment	0.00	369.99	18,000.00	0.00	0.00	5,000.00
01-12-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	3,750.00
	Category: 8000 - Capital Outlay Total:	**0.00**	**369.99**	**18,000.00**	**0.00**	**0.00**	**8,750.00**
Category: 9000 - Other Expenditures							
01-12-91100	Community Relations	5,876.62	7,302.14	7,500.00	1,458.64	4,500.00	8,500.00
	Category: 9000 - Other Expenditures Total:	**5,876.62**	**7,302.14**	**7,500.00**	**1,458.64**	**4,500.00**	**8,500.00**
	Department: 12 - Mayor & City Council Total:	**34,073.24**	**38,008.13**	**60,250.00**	**24,386.78**	**42,750.00**	**56,800.00**
Department: 13 - City Clerk							
Category: 4000 - Personnel							
01-13-42100	Full-Time	84,450.51	105,852.40	113,767.00	96,932.12	145,676.00	148,777.00
01-13-42200	Part-Time	24,052.10	20,048.08	29,414.00	0.00	0.00	0.00
01-13-42300	Overtime	108.81	0.00	100.00	0.00	100.00	200.00
01-13-45100	Health Insurance	4,044.65	4,359.30	4,363.12	2,879.33	4,359.00	4,707.00
01-13-45200	Life Insurance	66.09	77.21	80.00	70.32	100.00	110.00
	Category: 4000 - Personnel Total:	**112,722.16**	**130,336.99**	**147,724.12**	**99,881.77**	**150,235.00**	**153,794.00**
Category: 5000 - Contractual Services							
01-13-54900	Other Professional Services	12,534.23	34,524.79	21,726.00	15,919.08	26,000.00	30,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
01-13-55100	Postage	1,512.10	3,533.00	4,000.00	797.81	3,000.00	2,000.00
01-13-55200	Telephone	892.64	849.92	600.00	250.16	600.00	600.00
01-13-55300	Publishing	145.41	37.50	200.00	0.00	100.00	150.00
01-13-55400	Printing	0.00	2,411.94	2,800.00	2,969.50	3,000.00	3,500.00
01-13-56100	Dues	500.00	1,810.00	1,500.00	1,260.49	1,400.00	2,200.00
01-13-56200	Travel	84.39	26.53	300.00	0.00	100.00	700.00
01-13-56300	Training	2,162.42	1,297.12	500.00	804.34	1,200.00	2,500.00
01-13-56400	Tuition	1,718.96	750.00	2,000.00	0.00	0.00	2,000.00
01-13-56500	Publications	139.99	139.99	140.00	139.99	140.00	340.00
01-13-56600	Conference	3,754.12	2,748.30	3,000.00	266.88	300.00	1,500.00
	Category: 5000 - Contractual Services Total:	**23,444.26**	**48,129.09**	**36,766.00**	**22,408.25**	**35,840.00**	**45,490.00**
Category: 6000 - Commodities							
01-13-65100	Office Supplies	284.54	1,617.98	1,500.00	486.92	1,500.00	1,500.00
	Category: 6000 - Commodities Total:	**284.54**	**1,617.98**	**1,500.00**	**486.92**	**1,500.00**	**1,500.00**
Category: 8000 - Capital Outlay							
01-13-83000	Equipment	0.00	1,402.77	2,000.00	2,511.35	2,512.00	2,000.00
01-13-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	1,750.00
01-13-87000	Furniture	390.94	125.00	300.00	0.00	0.00	1,000.00
	Category: 8000 - Capital Outlay Total:	**390.94**	**1,527.77**	**2,300.00**	**2,511.35**	**2,512.00**	**4,750.00**
Category: 9000 - Other Expenditures							
01-13-92900	Miscellaneous	189.45	152.00	750.00	0.00	250.00	500.00
01-13-95300	Intergovernmental Agreement	17,075.17	15,640.00	17,000.00	3,428.00	13,600.00	18,000.00
	Category: 9000 - Other Expenditures Total:	**17,264.62**	**15,792.00**	**17,750.00**	**3,428.00**	**13,850.00**	**18,500.00**
	Department: 13 - City Clerk Total:	**154,106.52**	**197,403.83**	**206,040.12**	**128,716.29**	**203,937.00**	**224,034.00**
Department: 17 - Municipal Building							
Category: 5000 - Contractual Services							
01-17-51100	Building Maintenance	114,558.63	257,512.33	325,000.00	324,131.82	325,000.00	200,000.00
01-17-51700	Grounds Maintenance	3,919.00	3,163.00	7,500.00	6,069.99	7,500.00	7,500.00
01-17-52900	Other Maintenance	3,137.48	2,757.38	3,000.00	1,304.49	3,000.00	3,000.00
01-17-53600	Janitorial Services	35,178.00	31,487.88	38,000.00	23,450.81	38,000.00	39,500.00
01-17-53700	Network Administration	268,113.00	300,413.04	344,725.00	229,816.64	344,725.00	276,149.00
01-17-53900	Other Contractual Services	0.00	40.00	0.00	603.96	1,500.00	1,500.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
01-17-54900	Other Professional Services	25,315.83	25,998.56	16,000.00	15,517.82	16,000.00	32,000.00
01-17-57100	Utilities	1,169.16	4,399.49	4,500.00	1,987.13	4,500.00	4,500.00
01-17-57300	Garbage Disposal/Recycling	639.27	1,107.49	1,500.00	508.72	1,500.00	1,500.00
01-17-59500	Property Tax	913.69	2,276.24	2,500.00	1,916.46	2,500.00	2,500.00
	Category: 5000 - Contractual Services Total:	**452,944.06**	**629,155.41**	**742,725.00**	**605,307.84**	**744,225.00**	**568,149.00**
Category: 6000 - Commodities							
01-17-61100	Building Supplies	4,920.49	4,156.04	4,000.00	4,189.64	5,000.00	5,000.00
01-17-61700	Grounds Supplies	599.04	396.00	500.00	67.92	500.00	500.00
01-17-65100	Office Supplies	5,997.18	2,735.73	6,000.00	1,810.93	6,000.00	6,000.00
01-17-65400	Janitorial Supplies	3,063.71	2,297.13	4,000.00	1,841.18	4,000.00	4,000.00
	Category: 6000 - Commodities Total:	**14,580.42**	**9,584.90**	**14,500.00**	**7,909.67**	**15,500.00**	**15,500.00**
Category: 8000 - Capital Outlay							
01-17-82000	Building	0.00	0.00	0.00	0.00	0.00	0.00
01-17-83000	Equipment	0.00	10,000.00	25,000.00	5,625.00	25,000.00	25,000.00
	Category: 8000 - Capital Outlay Total:	**0.00**	**10,000.00**	**25,000.00**	**5,625.00**	**25,000.00**	**25,000.00**
Category: 9000 - Other Expenditures							
01-17-91100	Community Relations	23,161.75	15,165.72	20,000.00	10,603.58	20,000.00	20,000.00
01-17-99915	Transfer Ambulance Fund	219,999.96	200,000.04	200,000.00	133,333.36	200,000.00	200,000.00
01-17-99955	Transfer Electric Fund	342,491.26	0.00	0.00	0.00	0.00	0.00
01-17-99956	Transfer Water Fund	125,000.00	0.00	0.00	0.00	0.00	0.00
01-17-99964	Transfer Admin Services Fund	490,791.96	444,147.00	480,852.00	320,568.00	480,852.00	487,435.00
01-17-99971	Transfer Fire Pension	170,610.95	179,828.41	180,000.00	126,471.72	185,000.00	185,000.00
01-17-99972	Transfer Police Pension	170,610.95	179,648.87	180,000.00	126,471.72	185,000.00	185,000.00
01-17-99990	Transfer Capital Improvement	400,000.00	0.00	181,000.00	178,243.09	181,000.00	0.00
	Category: 9000 - Other Expenditures Total:	**1,942,666.83**	**1,018,790.04**	**1,241,852.00**	**895,691.47**	**1,251,852.00**	**1,077,435.00**
	Department: 17 - Municipal Building Total:	**2,410,191.31**	**1,667,530.35**	**2,024,077.00**	**1,514,533.98**	**2,036,577.00**	**1,686,084.00**
Department: 18 - City Attorney							
Category: 5000 - Contractual Services							
01-18-53300	Legal Service	120,586.32	109,216.00	110,000.00	85,485.87	110,000.00	110,000.00
	Category: 5000 - Contractual Services Total:	**120,586.32**	**109,216.00**	**110,000.00**	**85,485.87**	**110,000.00**	**110,000.00**
	Department: 18 - City Attorney Total:	**120,586.32**	**109,216.00**	**110,000.00**	**85,485.87**	**110,000.00**	**110,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Department: 19 - City Manager							
Category: 5000 - Contractual Services							
01-19-54900	Other Professional Services	0.00	600.00	900.00	0.00	900.00	900.00
01-19-55200	Telephone	600.00	600.00	650.00	0.00	650.00	700.00
01-19-56000	Professional Development	510.00	314.56	2,500.00	679.07	1,500.00	1,800.00
01-19-56100	Dues	11,597.00	9,085.92	12,500.00	1,453.25	12,500.00	12,500.00
01-19-56200	Travel	1,976.36	1,342.42	6,500.00	5,294.30	6,500.00	6,500.00
01-19-56400	Tuition	1,865.00	649.00	0.00	1,800.00	1,800.00	2,000.00
01-19-56500	Publications	1,750.00	1,860.00	0.00	1,984.00	0.00	0.00
01-19-56600	Conference	10,203.90	9,435.85	9,000.00	1,439.86	9,000.00	8,000.00
	Category: 5000 - Contractual Services Total:	**28,502.26**	**23,887.75**	**32,050.00**	**12,650.48**	**32,850.00**	**32,400.00**
Category: 6000 - Commodities							
01-19-65100	Office Supplies	607.41	193.44	700.00	206.04	500.00	500.00
	Category: 6000 - Commodities Total:	**607.41**	**193.44**	**700.00**	**206.04**	**500.00**	**500.00**
Category: 8000 - Capital Outlay							
01-19-83000	Equipment	389.99	0.00	500.00	0.00	500.00	250.00
	Category: 8000 - Capital Outlay Total:	**389.99**	**0.00**	**500.00**	**0.00**	**500.00**	**250.00**
Category: 9000 - Other Expenditures							
01-19-91100	Community Relations	5,055.16	4,470.33	8,500.00	2,321.20	7,500.00	8,500.00
01-19-92900	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**5,055.16**	**4,470.33**	**8,500.00**	**2,321.20**	**7,500.00**	**8,500.00**
	Department: 19 - City Manager Total:	**34,554.82**	**28,551.52**	**41,750.00**	**15,177.72**	**41,350.00**	**41,650.00**
Department: 21 - Police							
Category: 4000 - Personnel							
01-21-42100	Full-Time	2,226,580.64	2,406,918.62	2,752,141.00	1,669,988.83	2,528,023.00	2,828,747.00
01-21-42200	Part-Time	97,248.88	70,021.89	75,000.00	32,931.63	52,260.00	75,000.00
01-21-42300	Overtime	226,558.79	185,187.36	205,401.00	85,667.07	129,148.00	150,000.00
01-21-42600	Pager	19,942.02	20,436.95	23,000.00	13,653.52	20,744.00	25,000.00
01-21-42800	OIC - On-Call FTO	38,742.18	30,787.48	30,000.00	24,996.90	37,486.00	35,000.00
01-21-43000	Contribution to Police Pension	936,961.95	1,011,494.04	1,142,785.00	804,189.42	1,142,785.00	1,235,391.00
01-21-45100	Health Insurance	441,121.05	523,694.16	548,696.00	377,857.88	575,980.00	644,000.00
01-21-45200	Life Insurance	1,273.05	1,351.90	1,500.00	976.50	1,464.00	1,500.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
01-21-47100	Uniform Allowance	50,797.52	25,096.54	25,000.00	36,291.37	59,964.00	65,000.00
	Category: 4000 - Personnel Total:	**4,039,226.08**	**4,274,988.94**	**4,803,523.00**	**3,046,553.12**	**4,547,854.00**	**5,059,638.00**
Category: 5000 - Contractual Services							
01-21-51200	Equipment Maintenance	16,512.20	-289.10	0.00	0.00	0.00	0.00
01-21-51300	Vehicle Maintenance	91,906.79	40,832.92	30,000.00	34,472.25	40,000.00	40,000.00
01-21-53400	Medical Services	0.00	783.00	500.00	1,334.00	1,404.00	1,500.00
01-21-53701	Data Processing Service	9,858.84	0.00	0.00	0.00	0.00	0.00
01-21-54900	Other Professional Services	33,526.82	29,971.18	65,000.00	178,564.01	193,800.00	65,000.00
01-21-55100	Postage	52.13	47.85	500.00	0.00	500.00	500.00
01-21-55200	Telephone	26,076.83	34,323.93	33,000.00	24,492.45	37,984.00	40,000.00
01-21-55300	Publishing	82.00	446.00	500.00	0.00	0.00	0.00
01-21-55400	Printing	3,736.85	3,366.34	5,000.00	1,527.05	5,000.00	5,000.00
01-21-56100	Dues	69,449.52	71,384.69	65,000.00	51,186.91	70,000.00	85,000.00
01-21-56200	Travel	5,900.46	4,913.07	10,000.00	8,908.95	7,030.00	10,000.00
01-21-56300	Training	37,564.95	20,227.00	25,000.00	10,632.89	18,788.00	40,000.00
01-21-56400	Tuition	14,610.46	0.00	5,000.00	0.00	5,000.00	5,000.00
01-21-57100	Utilities	1,165.63	1,165.67	1,400.00	485.69	778.00	1,400.00
01-21-57800	Animal Control	1,845.00	5,147.22	6,000.00	4,455.44	6,000.00	6,000.00
01-21-57900	Other Service Charges	0.00	94.50	200.00	0.00	200.00	200.00
01-21-59400	Lease or Rentals	137,353.38	178,368.47	199,596.00	128,281.39	196,872.00	226,000.00
	Category: 5000 - Contractual Services Total:	**449,641.86**	**390,782.74**	**446,696.00**	**444,341.03**	**583,356.00**	**525,600.00**
Category: 6000 - Commodities							
01-21-61100	Building Supplies	599.47	811.97	0.00	0.00	0.00	0.00
01-21-61200	Equipment Supplies	217.28	348.00	0.00	0.00	0.00	0.00
01-21-61300	Vehicle Supplies	741.11	1,546.77	0.00	341.57	500.00	500.00
01-21-62900	Ammunition	0.00	923.32	5,000.00	4,280.02	5,000.00	6,000.00
01-21-65100	Office Supplies	8,020.30	5,476.39	10,000.00	3,453.57	6,260.00	10,000.00
01-21-65200	Operating Supplies	32,029.68	60,840.76	50,000.00	94,341.20	150,000.00	185,000.00
01-21-65300	E-Citation Supplies	0.00	14.00	5,000.00	0.00	5,000.00	5,000.00
01-21-65500	Gasoline/Oil	58,552.88	64,520.71	75,000.00	39,944.50	59,200.00	75,000.00
01-21-65800	Prisoner Supplies	336.00	360.56	0.00	184.75	370.00	400.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
01-21-66200	K9 Supplies	21,662.26	6,055.30	10,000.00	4,709.20	6,000.00	10,000.00
	Category: 6000 - Commodities Total:	**122,158.98**	**140,897.78**	**155,000.00**	**147,254.81**	**232,330.00**	**291,900.00**
Category: 7000 - Debt Service							
01-21-72260	Principal Expense - Lease	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 8000 - Capital Outlay							
01-21-83000	Equipment	59,381.06	174,060.17	80,000.00	38,750.16	40,000.00	50,000.00
01-21-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	6,000.00
01-21-89000	Other Improvements	0.00	700.00	700.00	0.00	0.00	0.00
	Category: 8000 - Capital Outlay Total:	**59,381.06**	**174,760.17**	**80,700.00**	**38,750.16**	**40,000.00**	**56,000.00**
Category: 9000 - Other Expenditures							
01-21-91100	Community Relations	0.00	1,737.39	4,000.00	4,062.63	4,000.00	5,000.00
01-21-91700	Investigations	401.48	0.00	3,000.00	0.00	4,000.00	4,000.00
01-21-91710	Drug Investigations	187.50	514.00	1,000.00	0.00	3,000.00	3,000.00
01-21-91720	DUI	0.00	14.00	1,000.00	423.00	1,000.00	1,000.00
01-21-92900	Miscellaneous	1,430.97	217.16	2,500.00	0.00	2,500.00	2,500.00
	Category: 9000 - Other Expenditures Total:	**2,019.95**	**2,482.55**	**11,500.00**	**4,485.63**	**14,500.00**	**15,500.00**
	Department: 21 - Police Total:	**4,672,427.93**	**4,983,912.18**	**5,497,419.00**	**3,681,384.75**	**5,418,040.00**	**5,948,638.00**
Department: 22 - Fire							
Category: 4000 - Personnel							
01-22-42100	Full-Time	1,366,472.21	1,737,650.49	1,891,784.00	1,183,904.74	1,891,784.00	2,048,587.39
01-22-42200	Part-Time	115,173.61	129,536.19	130,000.00	91,834.84	129,662.28	150,000.00
01-22-42300	Overtime	407,019.31	542,916.89	400,000.00	292,727.29	458,847.08	450,000.00
01-22-43000	Contribution to Fire Pension	511,945.20	521,253.08	561,959.00	395,459.66	561,959.00	587,331.00
01-22-45100	Health Insurance	252,846.00	277,460.93	352,046.00	197,321.38	292,113.88	335,270.00
01-22-45200	Life Insurance	647.45	703.70	1,000.00	553.00	826.00	1,000.00
01-22-47100	Uniform Allowance	16,914.86	13,502.72	18,000.00	11,405.89	18,000.00	18,000.00
	Category: 4000 - Personnel Total:	**2,671,018.64**	**3,223,024.00**	**3,354,789.00**	**2,173,206.80**	**3,353,192.24**	**3,590,188.39**
Category: 5000 - Contractual Services							
01-22-51100	Building Maintenance	28,602.99	6,786.71	10,000.00	8,516.95	8,857.76	10,000.00
01-22-51200	Equipment Maintenance	10,847.13	15,801.02	10,000.00	7,182.44	9,257.10	10,000.00
01-22-51300	Vehicle Maintenance	41,039.80	34,545.25	30,000.00	21,928.39	24,751.62	30,000.00
01-22-53400	Medical Services	3,516.00	4,498.98	5,000.00	4,104.00	5,000.00	40,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
01-22-54900	Other Professional Services	132,294.13	89,333.15	120,000.00	60,573.21	89,460.38	90,000.00
01-22-55100	Postage	0.00	91.05	500.00	30.43	0.00	0.00
01-22-55200	Telephone	4,818.63	4,851.28	7,000.00	6,843.46	11,589.10	12,000.00
01-22-55400	Printing	183.75	56.75	750.00	1,166.40	1,300.00	1,000.00
01-22-56100	Dues	1,751.69	1,150.00	1,000.00	825.00	1,000.00	1,000.00
01-22-56200	Travel	3,775.44	3,339.16	4,000.00	8,713.28	10,000.00	10,000.00
01-22-56300	Training	18,748.24	16,912.38	30,000.00	20,062.75	30,000.00	30,000.00
01-22-56400	Tuition	4,935.00	4,225.00	3,000.00	1,350.00	1,500.00	3,000.00
01-22-56500	Publications	671.75	298.00	500.00	158.97	317.94	500.00
01-22-57100	Utilities	1,407.82	1,275.32	1,500.00	774.34	1,121.68	1,500.00
01-22-59400	Lease or Rentals	1,758.48	2,105.26	10,000.00	1,472.49	2,500.40	2,500.00
	Category: 5000 - Contractual Services Total:	**254,350.85**	**185,269.31**	**233,250.00**	**143,702.11**	**196,655.98**	**241,500.00**
Category: 6000 - Commodities							
01-22-61100	Building Supplies	5,280.12	5,791.72	6,000.00	5,218.34	6,000.00	6,000.00
01-22-61200	Equipment Supplies	8,211.63	5,060.57	5,000.00	2,351.34	1,720.06	5,000.00
01-22-61300	Vehicle Supplies	3,200.04	4,769.84	6,000.00	2,275.75	4,289.32	6,000.00
01-22-65100	Office Supplies	473.84	75.26	500.00	441.85	0.00	0.00
01-22-65200	Operating Supplies	37,244.18	28,810.00	30,000.00	22,632.43	29,922.50	30,000.00
01-22-65400	Janitorial Supplies	1,254.37	1,605.33	1,500.00	912.93	1,402.10	1,500.00
01-22-65500	Gasoline/Oil	17,545.67	18,609.04	20,000.00	14,554.15	22,161.40	25,000.00
01-22-68400	Software	14,873.05	24,244.76	33,000.00	13,392.66	26,785.32	33,000.00
	Category: 6000 - Commodities Total:	**88,082.90**	**88,966.52**	**102,000.00**	**61,779.45**	**92,280.70**	**106,500.00**
Category: 7000 - Debt Service							
01-22-72260	Principal Expense - Lease	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 8000 - Capital Outlay							
01-22-83000	Equipment	14,930.23	47,832.49	107,459.00	31,834.72	85,025.30	63,200.00
01-22-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	5,000.00
01-22-84000	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
01-22-89000	Other Improvements	0.00	281,342.57	15,000.00	0.00	14,000.00	20,000.00
	Category: 8000 - Capital Outlay Total:	**14,930.23**	**329,175.06**	**122,459.00**	**31,834.72**	**99,025.30**	**88,200.00**

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 9000 - Other Expenditures							
01-22-91100	Public Relations	308.63	2,618.50	3,000.00	233.00	466.00	1,000.00
	Category: 9000 - Other Expenditures Total:	**308.63**	**2,618.50**	**3,000.00**	**233.00**	**466.00**	**1,000.00**
	Department: 22 - Fire Total:	**3,028,691.25**	**3,829,053.39**	**3,815,498.00**	**2,410,756.08**	**3,741,620.22**	**4,027,388.39**
Department: 41 - Street							
Category: 4000 - Personnel							
01-41-42100	Full-Time	873,790.91	1,026,193.56	1,092,857.00	745,956.56	1,092,857.00	1,179,840.47
01-41-42200	Part-Time	0.00	0.00	25,000.00	0.00	0.00	0.00
01-41-42300	Overtime	69,078.17	66,309.31	76,500.00	35,564.36	75,000.00	86,000.00
01-41-42600	Pager	26,336.33	28,641.70	36,500.00	20,655.07	34,300.00	36,000.00
01-41-45100	Health Insurance	216,008.74	244,832.29	239,474.00	170,409.19	254,936.00	264,132.84
01-41-45200	Life Insurance	478.30	508.85	900.00	371.33	560.00	800.00
01-41-47300	Clothing Acquisition	4,401.20	6,029.02	8,500.00	5,980.83	8,500.00	9,100.00
	Category: 4000 - Personnel Total:	**1,190,093.65**	**1,372,514.73**	**1,479,731.00**	**978,937.34**	**1,466,153.00**	**1,575,873.31**
Category: 5000 - Contractual Services							
01-41-51100	Building Maintenance	4,142.27	4,950.50	3,000.00	511.47	3,000.00	3,000.00
01-41-51200	Equipment Maintenance	21,164.41	20,290.44	20,000.00	19,162.65	20,000.00	20,000.00
01-41-51300	Vehicle Maintenance	40,701.17	35,832.53	30,000.00	30,085.72	30,000.00	30,000.00
01-41-51400	Street Maintenance	50,957.35	26,362.90	25,000.00	28,373.00	28,373.00	25,000.00
01-41-51450	Forestry Maintenance	7,500.00	24,750.00	25,000.00	15,400.00	25,000.00	25,000.00
01-41-51600	Snow Removal Maintenance	467.50	6,623.28	5,000.00	840.00	1,000.00	5,000.00
01-41-52900	Traffic Signal Maintenance	21,028.47	21,607.67	25,000.00	14,421.85	25,000.00	25,000.00
01-41-52920	Property Maintenance	2,975.00	28,795.00	30,000.00	21,803.50	30,000.00	30,000.00
01-41-53600	Janitorial Services	2,006.79	2,961.03	2,500.00	2,449.77	2,500.00	2,500.00
01-41-54900	Other Professional Services	27,574.42	21,114.35	15,000.00	15,578.77	15,000.00	15,000.00
01-41-55100	Postage	22.45	0.00	25.00	0.00	25.00	25.00
01-41-55200	Telephone	3,214.13	11,531.83	6,250.00	3,648.17	5,500.00	6,000.00
01-41-55300	Publishing	0.00	0.00	300.00	0.00	300.00	500.00
01-41-55600	Dispatching/Radio	0.00	276.73	0.00	2,057.60	2,500.00	2,500.00
01-41-56200	Travel	0.00	424.25	5,000.00	74.55	1,000.00	5,000.00
01-41-56300	Training	6,905.39	16,030.16	20,000.00	3,299.33	17,000.00	20,000.00
01-41-56500	Publications	0.00	139.99	200.00	139.99	140.00	200.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
01-41-57100	Utilities	2,509.63	1,043.85	2,500.00	673.10	2,500.00	2,500.00
01-41-57200	Street Lighting	1,037.70	979.71	1,000.00	246.00	1,000.00	1,000.00
01-41-59400	Lease or Rentals	25,900.52	49,722.83	40,000.00	41,189.29	65,000.00	95,000.00
	Category: 5000 - Contractual Services Total:	**218,107.20**	**273,437.05**	**255,775.00**	**199,954.76**	**274,838.00**	**313,225.00**
Category: 6000 - Commodities							
01-41-61100	Building Supplies	3,713.27	677.08	3,500.00	1,113.51	3,500.00	4,000.00
01-41-61200	Equipment Supplies	33,301.42	19,981.83	30,000.00	21,569.37	30,000.00	30,000.00
01-41-61300	Vehicle Supplies	34,172.61	26,341.97	30,000.00	23,423.95	30,000.00	30,000.00
01-41-61400	Street Supplies	46,893.22	43,973.54	75,000.00	50,411.63	85,000.00	100,000.00
01-41-61600	Snow Removal Supplies	107,066.68	82,615.05	110,000.00	65,031.73	90,000.00	110,000.00
01-41-61700	Grounds Supplies	5,805.10	4,253.65	10,000.00	1,543.06	8,000.00	10,000.00
01-41-62900	Other Signage Supplies	19,982.28	19,820.37	25,000.00	3,047.67	25,000.00	25,000.00
01-41-65100	Office Supplies	2,546.34	1,819.66	2,500.00	449.52	2,500.00	2,500.00
01-41-65200	Operating Supplies	10,217.03	10,047.52	15,000.00	12,730.75	15,000.00	15,000.00
01-41-65300	Small Tools	3,936.60	3,601.37	5,000.00	2,951.10	7,500.00	7,500.00
01-41-65400	Janitorial Supplies	1,155.69	767.66	1,000.00	594.41	1,000.00	1,000.00
01-41-65500	Gasoline/Oil	56,093.49	61,999.43	60,000.00	43,646.48	58,000.00	70,000.00
01-41-66100	Safety Supplies	3,149.17	1,647.36	4,000.00	4,069.83	4,000.00	6,000.00
01-41-68400	Software	0.00	239.88	0.00	0.00	5,000.00	5,000.00
	Category: 6000 - Commodities Total:	**328,032.90**	**277,786.37**	**371,000.00**	**230,583.01**	**364,500.00**	**416,000.00**
Category: 7000 - Debt Service							
01-41-72000	Interest Expense	0.00	6,742.08	0.00	0.00	0.00	0.00
01-41-72260	Principal Expense	130,722.63	123,980.55	130,723.00	0.00	130,723.00	130,723.00
01-41-72261	Principal Expense - Lease	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**130,722.63**	**130,722.63**	**130,723.00**	**0.00**	**130,723.00**	**130,723.00**
Category: 8000 - Capital Outlay							
01-41-83000	Equipment	47,366.21	27,101.44	74,500.00	1,293.18	74,500.00	40,000.00
01-41-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	3,750.00
01-41-84000	Vehicle	454,450.79	90,370.00	85,000.00	6,260.00	85,000.00	745,000.00
01-41-89000	Other Improvements	21,950.50	24,921.23	60,000.00	41,924.67	60,000.00	60,000.00
	Category: 8000 - Capital Outlay Total:	**523,767.50**	**142,392.67**	**219,500.00**	**49,477.85**	**219,500.00**	**848,750.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 9000 - Other Expenditures							
01-41-91000	Bad Debt	0.00	261.61	0.00	208.42	209.00	0.00
01-41-92900	Miscellaneous	163.02	0.00	200.00	0.00	200.00	200.00
	Category: 9000 - Other Expenditures Total:	**163.02**	**261.61**	**200.00**	**208.42**	**409.00**	**200.00**
	Department: 41 - Street Total:	**2,390,886.90**	**2,197,115.06**	**2,456,929.00**	**1,459,161.38**	**2,456,123.00**	**3,284,771.31**
Department: 44 - Community Development							
Category: 4000 - Personnel							
01-44-42100	Full-Time	329,357.33	325,681.23	346,296.00	201,885.72	335,223.00	351,956.00
01-44-42300	Overtime	0.00	0.00	0.00	299.46	418.00	500.00
01-44-45100	Health Insurance	57,077.28	59,057.80	57,078.00	40,033.78	60,050.00	58,345.00
01-44-45200	Life Insurance	174.80	142.70	300.00	84.00	273.00	300.00
	Category: 4000 - Personnel Total:	**386,609.41**	**384,881.73**	**403,674.00**	**242,302.96**	**395,964.00**	**411,101.00**
Category: 5000 - Contractual Services							
01-44-51300	Vehicle Maintenance	0.00	2,923.69	3,500.00	0.00	1,200.00	1,500.00
01-44-52910	Other Maintenance - Nuisance ...	4,960.00	400.00	0.00	150.00	150.00	0.00
01-44-54900	Other Professional Services	30,647.60	3,729.75	32,000.00	4,493.60	6,266.00	20,000.00
01-44-54920	Downtown Beautification	36,349.19	53,398.02	45,000.00	56,527.21	50,390.00	50,000.00
01-44-55200	Telephone	2,040.84	723.75	1,000.00	494.24	748.00	1,000.00
01-44-55300	Publishing	1,725.00	2,143.75	3,000.00	1,950.00	2,380.00	3,000.00
01-44-55400	Printing	0.00	0.00	3,000.00	0.00	0.00	0.00
01-44-56100	Dues	2,328.00	2,963.14	4,100.00	1,438.50	2,314.00	3,000.00
01-44-56200	Travel	952.54	1,675.05	7,000.00	106.13	4,000.00	7,000.00
01-44-56300	Training	1,415.38	2,539.77	7,000.00	642.24	4,000.00	7,000.00
01-44-56500	Publications	143.14	139.99	0.00	0.00	0.00	0.00
01-44-56600	Conference	4,590.00	0.00	0.00	0.00	0.00	0.00
01-44-59400	Lease or Rentals	5,705.79	5,522.27	10,000.00	3,269.56	4,914.00	6,000.00
	Category: 5000 - Contractual Services Total:	**90,857.48**	**76,159.18**	**115,600.00**	**69,071.48**	**76,362.00**	**98,500.00**
Category: 6000 - Commodities							
01-44-61200	Equipment Supplies	3,281.72	1,520.96	2,500.00	0.00	1,000.00	2,500.00
01-44-65100	Office Supplies	690.58	531.54	1,500.00	330.00	1,000.00	1,000.00
01-44-65200	Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00
01-44-65500	Gasoline/Oil	913.36	685.22	900.00	48.69	400.00	500.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
01-44-68400	Software	1,980.00	2,310.00	0.00	0.00	0.00	0.00
	Category: 6000 - Commodities Total:	**6,865.66**	**5,047.72**	**4,900.00**	**378.69**	**2,400.00**	**4,000.00**
Category: 8000 - Capital Outlay							
01-44-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	2,375.00
01-44-84000	Vehicles	0.00	446.77	0.00	0.00	0.00	0.00
	Category: 8000 - Capital Outlay Total:	**0.00**	**446.77**	**0.00**	**0.00**	**0.00**	**2,375.00**
Category: 9000 - Other Expenditures							
01-44-91100	Public Relations	20,389.87	14,827.60	17,000.00	2,070.67	13,200.00	17,000.00
	Category: 9000 - Other Expenditures Total:	**20,389.87**	**14,827.60**	**17,000.00**	**2,070.67**	**13,200.00**	**17,000.00**
	Department: 44 - Community Development Total:	**504,722.42**	**481,363.00**	**541,174.00**	**313,823.80**	**487,926.00**	**532,976.00**
Department: 46 - Cemetery							
Category: 4000 - Personnel							
01-46-42100	Full Time	61,773.35	68,079.80	70,972.36	45,284.02	70,972.00	48,568.21
01-46-42300	Overtime	4,396.38	4,567.90	7,000.00	2,635.35	4,500.00	3,000.00
01-46-42600	Pager	2,346.23	1,927.91	3,000.00	1,776.81	3,000.00	3,000.00
01-46-45100	Health Insurance	15,652.55	15,474.77	15,653.00	10,546.26	15,653.00	11,496.07
01-46-45200	Life Insurance	32.28	31.02	75.00	20.68	35.00	50.00
	Category: 4000 - Personnel Total:	**84,200.79**	**90,081.40**	**96,700.36**	**60,263.12**	**94,160.00**	**66,114.28**
Category: 5000 - Contractual Services							
01-46-51100	Building Maintenance	1,157.00	859.50	1,500.00	679.00	1,500.00	1,500.00
01-46-51200	Equipment Maintenance	0.00	0.00	250.00	0.00	250.00	250.00
01-46-51300	Vehicle Maintenance	2,568.28	279.66	250.00	0.00	250.00	250.00
01-46-54900	Other Professional Services	44,616.91	44,066.56	45,000.00	34,578.97	45,000.00	45,000.00
01-46-55200	Telephone	1,594.25	1,763.31	1,500.00	732.53	1,500.00	1,500.00
01-46-57100	Utilities	1,531.98	2,082.68	2,200.00	1,935.94	2,200.00	2,200.00
01-46-59400	Lease or Rentals	0.00	0.00	8,500.00	3,752.07	8,500.00	15,060.00
	Category: 5000 - Contractual Services Total:	**51,468.42**	**49,051.71**	**59,200.00**	**41,678.51**	**59,200.00**	**65,760.00**
Category: 6000 - Commodities							
01-46-61100	Building Supplies	1,471.60	497.53	500.00	27.32	500.00	500.00
01-46-61200	Equipment Supplies	688.82	360.84	500.00	402.28	500.00	500.00
01-46-61300	Vehicle Supplies	125.95	0.00	250.00	0.00	250.00	250.00
01-46-61400	Supplies Road	11,972.44	8,862.05	20,000.00	400.00	20,000.00	20,000.00
01-46-61700	Supplies Grounds	276.88	591.00	1,600.00	1,138.34	1,600.00	1,600.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
01-46-65200	Operating Supplies	1,379.58	781.32	750.00	410.21	750.00	750.00
01-46-65300	Small Tools	224.99	230.14	500.00	148.48	500.00	500.00
01-46-65400	Janitorial Supplies	213.88	188.21	200.00	0.00	0.00	0.00
01-46-65500	Gasoline/Oil	2,717.47	3,514.09	3,000.00	1,503.93	3,000.00	3,000.00
	Category: 6000 - Commodities Total:	**19,071.61**	**15,025.18**	**27,300.00**	**4,030.56**	**27,100.00**	**27,100.00**
Category: 8000 - Capital Outlay							
01-46-83000	Equipment	15,596.00	5,903.64	5,000.00	0.00	5,000.00	15,000.00
01-46-84000	Vehicles	0.00	0.00	20,000.00	19,941.69	19,942.00	0.00
01-46-89000	Other Improvements	21,000.00	26,936.00	25,000.00	0.00	25,000.00	25,000.00
	Category: 8000 - Capital Outlay Total:	**36,596.00**	**32,839.64**	**50,000.00**	**19,941.69**	**49,942.00**	**40,000.00**
Category: 9000 - Other Expenditures							
01-46-92900	Miscellaneous Charges	964.49	1,224.79	1,000.00	1,091.82	1,000.00	1,000.00
	Category: 9000 - Other Expenditures Total:	**964.49**	**1,224.79**	**1,000.00**	**1,091.82**	**1,000.00**	**1,000.00**
	Department: 46 - Cemetery Total:	**192,301.31**	**188,222.72**	**234,200.36**	**127,005.70**	**231,402.00**	**199,974.28**
Department: 48 - Engineering							
Category: 4000 - Personnel							
01-48-42100	Full-Time	207,467.15	225,628.58	238,628.00	159,189.24	248,000.00	320,000.00
01-48-42200	Part-Time	0.00	5,234.50	5,900.00	6,405.85	5,200.00	5,700.00
01-48-42300	Overtime	6,825.75	3,415.50	5,200.00	8,282.57	8,800.00	7,500.00
01-48-45100	Health Insurance	41,663.84	40,495.38	41,000.00	25,943.30	41,000.00	55,604.00
01-48-45200	Life Insurance	87.40	83.60	142.00	54.40	142.00	142.00
	Category: 4000 - Personnel Total:	**256,044.14**	**274,857.56**	**290,870.00**	**199,875.36**	**303,142.00**	**388,946.00**
Category: 5000 - Contractual Services							
01-48-51100	Building Maintenance	7,407.49	3,228.58	2,800.00	1,295.72	3,200.00	3,300.00
01-48-51200	Equipment Maintenance	2,386.10	2,341.54	1,900.00	1,298.54	1,800.00	2,000.00
01-48-51300	Vehicle Maintenance	0.00	2,351.52	2,000.00	1,311.98	2,600.00	2,600.00
01-48-53200	Engineering Service	13,964.15	8,100.00	8,700.00	4,040.50	8,700.00	8,700.00
01-48-54900	Other Professional Services	5,476.40	6,174.50	4,800.00	5,431.75	6,150.00	6,200.00
01-48-55200	Telephone	2,004.42	1,863.31	2,400.00	1,666.61	2,200.00	2,400.00
01-48-55300	Publishing	0.00	66.47	200.00	0.00	200.00	200.00
01-48-56100	Dues	1,045.00	1,340.00	1,200.00	490.60	1,200.00	1,200.00
01-48-56200	Travel	850.38	40.00	1,100.00	40.00	1,000.00	1,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
01-48-56300	Training	2,744.36	1,831.62	2,100.00	3,266.83	3,500.00	3,500.00
01-48-56500	Publications	47.81	0.00	100.00	0.00	100.00	100.00
01-48-57100	Utilities	0.00	0.00	100.00	0.00	100.00	100.00
01-48-59400	Lease or Rentals	7,257.86	11,891.64	18,200.00	12,429.00	18,600.00	14,800.00
	Category: 5000 - Contractual Services Total:	**43,183.97**	**39,229.18**	**45,600.00**	**31,271.53**	**49,350.00**	**46,100.00**
Category: 6000 - Commodities							
01-48-61200	Equipment Supplies	1,568.50	1,760.36	1,800.00	567.40	1,400.00	1,400.00
01-48-65100	Office Supplies	477.38	602.60	820.00	609.59	1,100.00	1,100.00
01-48-65300	Small Tools	0.00	315.53	500.00	157.05	400.00	400.00
01-48-65400	Janitorial Supplies	0.00	250.28	150.00	0.00	150.00	150.00
01-48-65500	Gasoline/Oil	1,770.39	1,873.94	2,100.00	1,543.11	2,400.00	2,500.00
01-48-67000	Print Materials	120.00	97.00	0.00	206.85	300.00	300.00
01-48-68400	Software	5,818.90	2,958.80	5,200.00	770.00	4,600.00	5,200.00
	Category: 6000 - Commodities Total:	**9,755.17**	**7,858.51**	**10,570.00**	**3,854.00**	**10,350.00**	**11,050.00**
Category: 7000 - Debt Service							
01-48-72260	Principal Expense - Lease	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 8000 - Capital Outlay							
01-48-82000	Building	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
01-48-83000	Equipment	0.00	8,757.31	8,000.00	7,513.37	8,000.00	8,000.00
01-48-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	9,875.00
01-48-87000	Furniture	0.00	0.00	500.00	0.00	500.00	500.00
	Category: 8000 - Capital Outlay Total:	**0.00**	**8,757.31**	**11,500.00**	**7,513.37**	**11,500.00**	**21,375.00**
Category: 9000 - Other Expenditures							
01-48-92900	Miscellaneous	0.00	331.98	200.00	755.71	600.00	400.00
	Category: 9000 - Other Expenditures Total:	**0.00**	**331.98**	**200.00**	**755.71**	**600.00**	**400.00**
	Department: 48 - Engineering Total:	**308,983.28**	**331,034.54**	**358,740.00**	**243,269.97**	**374,942.00**	**467,871.00**
Department: 61 - Economic Development							
Category: 4000 - Personnel							
01-61-45200	Life Insurance	28.71	24.97	0.00	1.60	0.00	0.00
	Category: 4000 - Personnel Total:	**28.71**	**24.97**	**0.00**	**1.60**	**0.00**	**0.00**
Category: 5000 - Contractual Services							
01-61-54900	Other Professional Services	0.00	6,375.00	15,000.00	10,200.00	15,000.00	15,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
01-61-55100	Postage	0.00	0.00	0.00	0.00	0.00	0.00
01-61-55200	Telephone	1,279.61	828.68	1,500.00	141.76	800.00	1,000.00
01-61-56100	Dues	375.00	250.00	1,500.00	0.00	1,500.00	1,500.00
01-61-56200	Travel	1,634.41	1,457.45	2,000.00	0.00	1,000.00	1,500.00
01-61-56300	Training	324.00	0.00	1,500.00	0.00	250.00	1,200.00
01-61-56600	Conference	271.90	0.00	2,000.00	0.00	2,000.00	2,000.00
Category: 5000 - Contractual Services Total:		**3,884.92**	**8,911.13**	**23,500.00**	**10,341.76**	**20,550.00**	**22,200.00**
Category: 6000 - Commodities							
01-61-65100	Office Supplies	545.97	1,102.66	500.00	-59.66	0.00	0.00
01-61-65200	Operating Supplies	0.00	0.00	300.00	0.00	300.00	300.00
Category: 6000 - Commodities Total:		**545.97**	**1,102.66**	**800.00**	**-59.66**	**300.00**	**300.00**
Category: 8000 - Capital Outlay							
01-61-83000	Equipment	174.99	0.00	0.00	0.00	0.00	0.00
Category: 8000 - Capital Outlay Total:		**174.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 9000 - Other Expenditures							
01-61-91100	Community Relations	2,224.01	472.71	2,500.00	237.58	1,500.00	1,200.00
01-61-92900	Miscellaneous	454.74	0.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:		**2,678.75**	**472.71**	**2,500.00**	**237.58**	**1,500.00**	**1,200.00**
Department: 61 - Economic Development Total:		**7,313.34**	**10,511.47**	**26,800.00**	**10,521.28**	**22,350.00**	**23,700.00**
Expense Total:		**13,858,838.64**	**14,061,922.19**	**15,372,877.48**	**10,014,223.60**	**15,167,017.22**	**16,603,886.98**
Fund: 01 - General Surplus (Deficit):		**-286,490.47**	**148,864.62**	**-508,406.42**	**310,855.39**	**-171,398.22**	**-277,412.34**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 11 - Audit							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
11-00-31100	Property Tax	27,887.83	27,984.44	31,000.00	19,785.42	31,000.00	32,000.00
	Category: 3110 - Property Total:	**27,887.83**	**27,984.44**	**31,000.00**	**19,785.42**	**31,000.00**	**32,000.00**
Category: 3810 - Investment Income							
11-00-38100	Interest Income	44.75	9.83	10.00	1.48	10.00	10.00
	Category: 3810 - Investment Income Total:	**44.75**	**9.83**	**10.00**	**1.48**	**10.00**	**10.00**
	Department: 00 - 00 Total:	**27,932.58**	**27,994.27**	**31,010.00**	**19,786.90**	**31,010.00**	**32,010.00**
	Revenue Total:	**27,932.58**	**27,994.27**	**31,010.00**	**19,786.90**	**31,010.00**	**32,010.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
11-00-53100	Accounting Service	33,207.50	30,400.00	31,315.00	31,315.00	31,315.00	32,255.00
	Category: 5000 - Contractual Services Total:	**33,207.50**	**30,400.00**	**31,315.00**	**31,315.00**	**31,315.00**	**32,255.00**
	Department: 00 - 00 Total:	**33,207.50**	**30,400.00**	**31,315.00**	**31,315.00**	**31,315.00**	**32,255.00**
	Expense Total:	**33,207.50**	**30,400.00**	**31,315.00**	**31,315.00**	**31,315.00**	**32,255.00**
	Fund: 11 - Audit Surplus (Deficit):	**-5,274.92**	**-2,405.73**	**-305.00**	**-11,528.10**	**-305.00**	**-245.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Fund: 12 - Insurance							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
12-00-31100	Property Tax	373,445.01	374,670.95	375,000.00	245,785.38	385,000.00	455,000.00
	Category: 3110 - Property Total:	**373,445.01**	**374,670.95**	**375,000.00**	**245,785.38**	**385,000.00**	**455,000.00**
Category: 3810 - Investment Income							
12-00-38100	Interest Income	690.27	672.85	100.00	0.00	0.00	100.00
	Category: 3810 - Investment Income Total:	**690.27**	**672.85**	**100.00**	**0.00**	**0.00**	**100.00**
	Department: 00 - 00 Total:	**374,135.28**	**375,343.80**	**375,100.00**	**245,785.38**	**385,000.00**	**455,100.00**
	Revenue Total:	**374,135.28**	**375,343.80**	**375,100.00**	**245,785.38**	**385,000.00**	**455,100.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
12-00-59200	Insurance	324,613.85	348,075.69	385,000.00	252,874.03	385,000.00	423,500.00
	Category: 5000 - Contractual Services Total:	**324,613.85**	**348,075.69**	**385,000.00**	**252,874.03**	**385,000.00**	**423,500.00**
Category: 9000 - Other Expenditures							
12-00-99964	Transfer Admin Services Fund	11,000.04	11,000.04	11,000.00	7,333.36	11,000.00	11,000.00
	Category: 9000 - Other Expenditures Total:	**11,000.04**	**11,000.04**	**11,000.00**	**7,333.36**	**11,000.00**	**11,000.00**
	Department: 00 - 00 Total:	**335,613.89**	**359,075.73**	**396,000.00**	**260,207.39**	**396,000.00**	**434,500.00**
	Expense Total:	**335,613.89**	**359,075.73**	**396,000.00**	**260,207.39**	**396,000.00**	**434,500.00**
	Fund: 12 - Insurance Surplus (Deficit):	**38,521.39**	**16,268.07**	**-20,900.00**	**-14,422.01**	**-11,000.00**	**20,600.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 13 - Illinois Municipal Fund							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
13-00-31100	Property Tax	114,516.93	99,924.77	100,000.00	63,828.68	100,000.00	115,000.00
	Category: 3110 - Property Total:	**114,516.93**	**99,924.77**	**100,000.00**	**63,828.68**	**100,000.00**	**115,000.00**
Category: 3420 - Other Taxes							
13-00-34200	Personal Property Replacement..	25,351.75	22,045.00	22,045.00	22,045.00	22,045.00	25,352.00
	Category: 3420 - Other Taxes Total:	**25,351.75**	**22,045.00**	**22,045.00**	**22,045.00**	**22,045.00**	**25,352.00**
Category: 3810 - Investment Income							
13-00-38100	Interest Income	825.95	909.00	400.00	327.79	400.00	400.00
	Category: 3810 - Investment Income Total:	**825.95**	**909.00**	**400.00**	**327.79**	**400.00**	**400.00**
	Department: 00 - 00 Total:	**140,694.63**	**122,878.77**	**122,445.00**	**86,201.47**	**122,445.00**	**140,752.00**
	Revenue Total:	**140,694.63**	**122,878.77**	**122,445.00**	**86,201.47**	**122,445.00**	**140,752.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
13-00-46300	IMRF	116,640.14	141,302.91	154,000.00	105,255.75	161,481.80	160,000.00
	Category: 4000 - Personnel Total:	**116,640.14**	**141,302.91**	**154,000.00**	**105,255.75**	**161,481.80**	**160,000.00**
	Department: 00 - 00 Total:	**116,640.14**	**141,302.91**	**154,000.00**	**105,255.75**	**161,481.80**	**160,000.00**
	Expense Total:	**116,640.14**	**141,302.91**	**154,000.00**	**105,255.75**	**161,481.80**	**160,000.00**
	Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	**24,054.49**	**-18,424.14**	**-31,555.00**	**-19,054.28**	**-39,036.80**	**-19,248.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 14 - Social Security							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
14-00-31100	Property Tax	238,989.15	234,807.36	290,000.00	185,127.40	290,000.00	320,000.00
	Category: 3110 - Property Total:	**238,989.15**	**234,807.36**	**290,000.00**	**185,127.40**	**290,000.00**	**320,000.00**
Category: 3810 - Investment Income							
14-00-38100	Interest Income	205.63	77.50	25.00	0.00	25.00	25.00
	Category: 3810 - Investment Income Total:	**205.63**	**77.50**	**25.00**	**0.00**	**25.00**	**25.00**
	Department: 00 - 00 Total:	**239,194.78**	**234,884.86**	**290,025.00**	**185,127.40**	**290,025.00**	**320,025.00**
	Revenue Total:	**239,194.78**	**234,884.86**	**290,025.00**	**185,127.40**	**290,025.00**	**320,025.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
14-00-46100	Social Security	234,086.42	261,615.23	265,000.00	186,550.74	286,937.86	297,000.00
	Category: 4000 - Personnel Total:	**234,086.42**	**261,615.23**	**265,000.00**	**186,550.74**	**286,937.86**	**297,000.00**
	Department: 00 - 00 Total:	**234,086.42**	**261,615.23**	**265,000.00**	**186,550.74**	**286,937.86**	**297,000.00**
	Expense Total:	**234,086.42**	**261,615.23**	**265,000.00**	**186,550.74**	**286,937.86**	**297,000.00**
	Fund: 14 - Social Security Surplus (Deficit):	**5,108.36**	**-26,730.37**	**25,025.00**	**-1,423.34**	**3,087.14**	**23,025.00**

Budget Worksheet Condensed For Fiscal: 2025 Per... 5

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Fund: 15 - Ambulance							
Revenue							
Department: 00 - 00							
Category: 3810 - Investment Income							
15-00-38100	Interest Income	24,269.65	33,089.72	3,000.00	5,211.78	9,054.00	8,000.00
	Category: 3810 - Investment Income Total:	**24,269.65**	**33,089.72**	**3,000.00**	**5,211.78**	**9,054.00**	**8,000.00**
Category: 3890 - Miscellaneous Income							
15-00-38900	Miscellaneous	150,000.00	0.00	0.00	0.00	0.00	0.00
	Category: 3890 - Miscellaneous Income Total:	**150,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3910 - Other Financing Sources							
15-00-39110	Fixed Assets Sales Proceeds	0.00	50,000.00	0.00	0.00	0.00	0.00
	Category: 3910 - Other Financing Sources Total:	**0.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3990 - Interfund Transfers							
15-00-39901	Transfer from General Fund	219,999.96	200,000.04	200,000.00	133,333.36	200,000.00	200,000.00
	Category: 3990 - Interfund Transfers Total:	**219,999.96**	**200,000.04**	**200,000.00**	**133,333.36**	**200,000.00**	**200,000.00**
	Department: 00 - 00 Total:	**394,269.61**	**283,089.76**	**203,000.00**	**138,545.14**	**209,054.00**	**208,000.00**
	Revenue Total:	**394,269.61**	**283,089.76**	**203,000.00**	**138,545.14**	**209,054.00**	**208,000.00**
Expense							
Department: 00 - 00							
Category: 7000 - Debt Service							
15-00-72000	Interest Expense - 2019 Loan	0.00	5,292.00	4,961.25	0.00	4,961.00	4,630.50
15-00-72200	Principal Expense - 2019 Loan	23,122.75	17,500.00	17,500.00	0.00	17,500.00	17,500.00
	Category: 7000 - Debt Service Total:	**23,122.75**	**22,792.00**	**22,461.25**	**0.00**	**22,461.00**	**22,130.50**
Category: 8000 - Capital Outlay							
15-00-82000	Building	214,755.43	162,201.23	300,000.00	15,853.18	50,000.00	375,000.00
15-00-83000	Equipment	3,000.00	3,535.00	0.00	0.00	0.00	0.00
15-00-84000	Vehicle	0.00	0.00	355,000.00	0.00	0.00	447,000.00
	Category: 8000 - Capital Outlay Total:	**217,755.43**	**165,736.23**	**655,000.00**	**15,853.18**	**50,000.00**	**822,000.00**
	Department: 00 - 00 Total:	**240,878.18**	**188,528.23**	**677,461.25**	**15,853.18**	**72,461.00**	**844,130.50**
	Expense Total:	**240,878.18**	**188,528.23**	**677,461.25**	**15,853.18**	**72,461.00**	**844,130.50**
	Fund: 15 - Ambulance Surplus (Deficit):	**153,391.43**	**94,561.53**	**-474,461.25**	**122,691.96**	**136,593.00**	**-636,130.50**

Account	Description	Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 16 - Eastern Gateway TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
16-00-31361	Property Tax	0.00	0.00	0.00	16,908.59	17,018.00	32,177.00
	Category: 3110 - Property Total:	**0.00**	**0.00**	**0.00**	**16,908.59**	**17,018.00**	**32,177.00**
Category: 3810 - Investment Income							
16-00-38100	Interest Income	0.00	0.00	0.00	0.00	100.00	100.00
	Category: 3810 - Investment Income Total:	**0.00**	**0.00**	**0.00**	**0.00**	**100.00**	**100.00**
	Department: 00 - 00 Total:	**0.00**	**0.00**	**0.00**	**16,908.59**	**17,118.00**	**32,277.00**
	Revenue Total:	**0.00**	**0.00**	**0.00**	**16,908.59**	**17,118.00**	**32,277.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
16-00-53300	Legal Service	0.00	3,532.50	40,000.00	200.00	10,000.00	30,000.00
16-00-54900	Other Professional Services	0.00	25,409.97	130,000.00	4,058.06	4,084.32	7,723.00
16-00-56300	Training	0.00	0.00	5,000.00	0.00	0.00	0.00
	Category: 5000 - Contractual Services Total:	**0.00**	**28,942.47**	**175,000.00**	**4,258.06**	**14,084.32**	**37,723.00**
	Department: 00 - 00 Total:	**0.00**	**28,942.47**	**175,000.00**	**4,258.06**	**14,084.32**	**37,723.00**
	Expense Total:	**0.00**	**28,942.47**	**175,000.00**	**4,258.06**	**14,084.32**	**37,723.00**
	Fund: 16 - Eastern Gateway TIF Surplus (Deficit):	**0.00**	**-28,942.47**	**-175,000.00**	**12,650.53**	**3,033.68**	**-5,446.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 17 - Motor Fuel Tax							
Revenue							
Department: 00 - 00							
Category: 3430 - Motor Fuel Tax							
17-00-34300	Motor Fuel Tax Allotment	407,704.08	421,272.99	440,844.82	278,185.38	410,000.00	431,000.00
17-00-34310	Motor Fuel Tax Allotment Rebui..	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3430 - Motor Fuel Tax Total:	**407,704.08**	**421,272.99**	**440,844.82**	**278,185.38**	**410,000.00**	**431,000.00**
Category: 3470 - Grants							
17-00-34710	Grant EDP/TARP S Main St 12-...	0.00	279,675.00	280,000.00	0.00	0.00	200,000.00
	Category: 3470 - Grants Total:	**0.00**	**279,675.00**	**280,000.00**	**0.00**	**0.00**	**200,000.00**
Category: 3810 - Investment Income							
17-00-38100	Interest Income	59,008.71	85,386.83	65,000.00	58,772.50	70,000.00	72,000.00
	Category: 3810 - Investment Income Total:	**59,008.71**	**85,386.83**	**65,000.00**	**58,772.50**	**70,000.00**	**72,000.00**
	Department: 00 - 00 Total:	**466,712.79**	**786,334.82**	**785,844.82**	**336,957.88**	**480,000.00**	**703,000.00**
	Revenue Total:	**466,712.79**	**786,334.82**	**785,844.82**	**336,957.88**	**480,000.00**	**703,000.00**
Expense							
Department: 00 - 00							
Category: 9000 - Other Expenditures							
17-00-99908	Transfer Cap Impr S Main 12-0...	0.00	0.00	280,000.00	0.00	0.00	200,000.00
17-00-99915	Transf Capital Impr Fund IL Reb...	0.00	0.00	0.00	0.00	0.00	0.00
17-00-99975	Trans to Cap Impr MFT Projects	261,000.00	1,663,267.29	824,000.00	0.00	350,000.00	1,165,000.00
	Category: 9000 - Other Expenditures Total:	**261,000.00**	**1,663,267.29**	**1,104,000.00**	**0.00**	**350,000.00**	**1,365,000.00**
	Department: 00 - 00 Total:	**261,000.00**	**1,663,267.29**	**1,104,000.00**	**0.00**	**350,000.00**	**1,365,000.00**
	Expense Total:	**261,000.00**	**1,663,267.29**	**1,104,000.00**	**0.00**	**350,000.00**	**1,365,000.00**
	Fund: 17 - Motor Fuel Tax Surplus (Deficit):	**205,712.79**	**-876,932.47**	**-318,155.18**	**336,957.88**	**130,000.00**	**-662,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 18 - Utility Tax							
Revenue							
Department: 00 - 00							
Category: 3130 - Utility Tax							
18-00-31310	Electric Utility Tax	538,776.67	566,402.33	595,000.00	331,014.21	572,000.00	585,000.00
18-00-31320	Natural Gas Utiilty Tax	242,756.02	211,137.37	285,000.00	165,120.66	290,000.00	295,000.00
	Category: 3130 - Utility Tax Total:	**781,532.69**	**777,539.70**	**880,000.00**	**496,134.87**	**862,000.00**	**880,000.00**
Category: 3810 - Investment Income							
18-00-38100	Interest Income	15,164.08	9,867.80	16,000.00	4,440.80	11,000.00	12,000.00
	Category: 3810 - Investment Income Total:	**15,164.08**	**9,867.80**	**16,000.00**	**4,440.80**	**11,000.00**	**12,000.00**
	Department: 00 - 00 Total:	**796,696.77**	**787,407.50**	**896,000.00**	**500,575.67**	**873,000.00**	**892,000.00**
	Revenue Total:	**796,696.77**	**787,407.50**	**896,000.00**	**500,575.67**	**873,000.00**	**892,000.00**
Expense							
Department: 00 - 00							
Category: 9000 - Other Expenditures							
18-00-99936	Capital Improvement Fund Tra...	1,746,391.03	1,030,642.96	1,286,000.00	300,916.13	885,000.00	1,190,000.00
	Category: 9000 - Other Expenditures Total:	**1,746,391.03**	**1,030,642.96**	**1,286,000.00**	**300,916.13**	**885,000.00**	**1,190,000.00**
	Department: 00 - 00 Total:	**1,746,391.03**	**1,030,642.96**	**1,286,000.00**	**300,916.13**	**885,000.00**	**1,190,000.00**
	Expense Total:	**1,746,391.03**	**1,030,642.96**	**1,286,000.00**	**300,916.13**	**885,000.00**	**1,190,000.00**
	Fund: 18 - Utility Tax Surplus (Deficit):	**-949,694.26**	**-243,235.46**	**-390,000.00**	**199,659.54**	**-12,000.00**	**-298,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 19 - Hotel-Motel Tax							
Revenue							
Department: 00 - 00							
Category: 3140 - Hotel/Motel Tax							
19-00-31400	Hotel/Motel Tax	274,096.68	236,797.91	275,000.00	174,164.27	275,000.00	275,000.00
	Category: 3140 - Hotel/Motel Tax Total:	**274,096.68**	**236,797.91**	**275,000.00**	**174,164.27**	**275,000.00**	**275,000.00**
Category: 3790 - Other Revenues							
19-00-37900	Other Revenue	15.00	9,313.00	9,307.00	9,282.00	10,000.00	10,000.00
	Category: 3790 - Other Revenues Total:	**15.00**	**9,313.00**	**9,307.00**	**9,282.00**	**10,000.00**	**10,000.00**
Category: 3810 - Investment Income							
19-00-38100	Interest Income	6,657.18	11,757.41	800.00	3,346.22	6,000.00	6,000.00
	Category: 3810 - Investment Income Total:	**6,657.18**	**11,757.41**	**800.00**	**3,346.22**	**6,000.00**	**6,000.00**
Category: 3890 - Miscellaneous Income							
19-00-38983	Merchandise Sales	16,412.33	44,459.20	20,000.00	16,705.18	20,000.00	20,000.00
	Category: 3890 - Miscellaneous Income Total:	**16,412.33**	**44,459.20**	**20,000.00**	**16,705.18**	**20,000.00**	**20,000.00**
	Department: 00 - 00 Total:	**297,181.19**	**302,327.52**	**305,107.00**	**203,497.67**	**311,000.00**	**311,000.00**
	Revenue Total:	**297,181.19**	**302,327.52**	**305,107.00**	**203,497.67**	**311,000.00**	**311,000.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
19-00-54912	Flagg Township Museum	13,250.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
19-00-54930	Web Site - Design and Maint	0.00	0.00	1,000.00	500.00	10,500.00	1,000.00
19-00-55500	Advertising	2,859.62	6,206.63	10,000.00	8,475.48	10,000.00	10,000.00
19-00-56200	Travel	55.93	63.92	1,000.00	0.00	0.00	2,500.00
19-00-56600	Conference	722.66	0.00	1,000.00	660.49	660.00	2,500.00
	Category: 5000 - Contractual Services Total:	**16,888.21**	**18,270.55**	**25,000.00**	**21,635.97**	**33,160.00**	**28,000.00**
Category: 8000 - Capital Outlay							
19-00-83000	Equipment	505.04	0.00	0.00	0.00	0.00	0.00
19-00-89000	Other Improvements	2,500.00	0.00	25,000.00	10,000.00	10,000.00	10,000.00
	Category: 8000 - Capital Outlay Total:	**3,005.04**	**0.00**	**25,000.00**	**10,000.00**	**10,000.00**	**10,000.00**
Category: 9000 - Other Expenditures							
19-00-91100	Community Relations	3,250.25	2,990.60	5,000.00	5,369.21	5,369.00	5,000.00
19-00-91110	Downtown Christmas Promoti...	3,169.67	3,351.37	5,000.00	0.00	5,000.00	5,000.00
19-00-91120	Lincoln Hwy Heritage Festival	8,000.00	8,000.00	8,000.00	8,222.42	8,000.00	8,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
19-00-91140	Railroad Days	4,385.40	6,139.39	6,000.00	3,409.50	3,410.00	4,000.00
19-00-91141	Irish Hooley	1,342.08	0.00	6,000.00	0.00	0.00	0.00
19-00-91144	Cinco de Mayo	8,739.10	8,940.00	9,000.00	12,063.50	11,180.00	10,000.00
19-00-91145	Hay Day	9,560.81	3,535.00	8,000.00	1,195.00	4,500.00	5,000.00
19-00-91190	Miscellaneous Events	14,795.84	30,364.98	25,000.00	29,420.92	25,000.00	35,000.00
19-00-92900	Miscellaneous Charges	210.00	0.00	0.00	0.00	0.00	0.00
19-00-99019	Blackhawk Waterways	12,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
19-00-99959	Transfer to Golf Course	60,000.00	60,000.00	110,000.00	40,000.00	60,000.00	235,000.00
19-00-99977	Transfer to Downtown TIF	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
	Category: 9000 - Other Expenditures Total:	**125,453.15**	**133,321.34**	**292,000.00**	**209,680.55**	**232,459.00**	**317,000.00**
	Department: 00 - 00 Total:	**145,346.40**	**151,591.89**	**342,000.00**	**241,316.52**	**275,619.00**	**355,000.00**
Department: 30 - Railfan Park							
Category: 4000 - Personnel							
19-30-42200	Part-Time	16,725.26	18,582.85	30,000.00	17,000.48	25,000.00	35,000.00
19-30-46100	Social Security	1,279.45	1,421.65	2,295.00	1,331.94	2,000.00	2,677.50
19-30-46300	IMRF	822.91	996.06	1,659.00	962.86	1,500.00	1,715.00
	Category: 4000 - Personnel Total:	**18,827.62**	**21,000.56**	**33,954.00**	**19,295.28**	**28,500.00**	**39,392.50**
Category: 5000 - Contractual Services							
19-30-51100	Building Maintenance	14,235.46	9,395.67	10,000.00	5,974.12	5,000.00	10,000.00
19-30-57100	Utilities	1,172.61	1,604.85	2,000.00	3,470.24	5,000.00	5,000.00
19-30-57110	Rail Cam Internet Connection	0.00	0.00	0.00	0.00	0.00	0.00
19-30-57901	Railroad Park-Other	1,041.00	3,014.00	0.00	961.00	463.00	0.00
	Category: 5000 - Contractual Services Total:	**16,449.07**	**14,014.52**	**12,000.00**	**10,405.36**	**10,463.00**	**15,000.00**
Category: 6000 - Commodities							
19-30-61000	Maintenance Supplies - Equip…	0.00	1,326.00	1,000.00	0.00	0.00	0.00
19-30-65200	Operating Supplies	5,558.21	652.14	5,000.00	10.85	11.00	5,000.00
	Category: 6000 - Commodities Total:	**5,558.21**	**1,978.14**	**6,000.00**	**10.85**	**11.00**	**5,000.00**
Category: 8000 - Capital Outlay							
19-30-83000	Capital Outlay - Building	202,895.10	0.00	5,000.00	1,250.00	1,250.00	0.00
19-30-89000	Other Improvements	11,870.00	0.00	250,000.00	11,273.63	0.00	100,000.00
	Category: 8000 - Capital Outlay Total:	**214,765.10**	**0.00**	**255,000.00**	**12,523.63**	**1,250.00**	**100,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 9000 - Other Expenditures							
19-30-91101	Railroad Park Merchandise	20,176.20	21,829.02	15,000.00	11,123.04	10,000.00	10,000.00
	Category: 9000 - Other Expenditures Total:	**20,176.20**	**21,829.02**	**15,000.00**	**11,123.04**	**10,000.00**	**10,000.00**
	Department: 30 - Railfan Park Total:	**275,776.20**	**58,822.24**	**321,954.00**	**53,358.16**	**50,224.00**	**169,392.50**
	Expense Total:	**421,122.60**	**210,414.13**	**663,954.00**	**294,674.68**	**325,843.00**	**524,392.50**
	Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	**-123,941.41**	**91,913.39**	**-358,847.00**	**-91,177.01**	**-14,843.00**	**-213,392.50**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 20 - Sales Tax							
Revenue							
Department: 00 - 00							
Category: 3440 - Sales							
20-00-34400	Sales tax	1,464,013.01	1,440,300.01	1,515,000.00	1,058,657.22	1,440,000.00	1,995,000.00
	Category: 3440 - Sales Total:	**1,464,013.01**	**1,440,300.01**	**1,515,000.00**	**1,058,657.22**	**1,440,000.00**	**1,995,000.00**
Category: 3810 - Investment Income							
20-00-38100	Interest Income	163,227.30	56,692.75	67,000.00	73,954.90	75,000.00	75,000.00
	Category: 3810 - Investment Income Total:	**163,227.30**	**56,692.75**	**67,000.00**	**73,954.90**	**75,000.00**	**75,000.00**
	Department: 00 - 00 Total:	**1,627,240.31**	**1,496,992.76**	**1,582,000.00**	**1,132,612.12**	**1,515,000.00**	**2,070,000.00**
	Revenue Total:	**1,627,240.31**	**1,496,992.76**	**1,582,000.00**	**1,132,612.12**	**1,515,000.00**	**2,070,000.00**
Expense							
Department: 00 - 00							
Category: 9000 - Other Expenditures							
20-00-99901	General Fund Transfer	189,999.96	0.00	0.00	0.00	0.00	204,000.00
20-00-99936	Capital Improvement Fund Tra...	1,507,363.41	1,219,049.20	2,529,000.00	913,008.23	1,380,000.00	2,821,000.00
	Category: 9000 - Other Expenditures Total:	**1,697,363.37**	**1,219,049.20**	**2,529,000.00**	**913,008.23**	**1,380,000.00**	**3,025,000.00**
	Department: 00 - 00 Total:	**1,697,363.37**	**1,219,049.20**	**2,529,000.00**	**913,008.23**	**1,380,000.00**	**3,025,000.00**
	Expense Total:	**1,697,363.37**	**1,219,049.20**	**2,529,000.00**	**913,008.23**	**1,380,000.00**	**3,025,000.00**
	Fund: 20 - Sales Tax Surplus (Deficit):	**-70,123.06**	**277,943.56**	**-947,000.00**	**219,603.89**	**135,000.00**	**-955,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Fund: 21 - Lighthouse Pointe TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
21-00-31361	Property Tax	661,117.39	648,991.97	696,337.00	390,536.42	691,897.00	746,640.00
	Category: 3110 - Property Total:	**661,117.39**	**648,991.97**	**696,337.00**	**390,536.42**	**691,897.00**	**746,640.00**
Category: 3810 - Investment Income							
21-00-38100	Interest Income	19,906.68	35,274.04	7,500.00	12,951.22	19,570.00	15,000.00
	Category: 3810 - Investment Income Total:	**19,906.68**	**35,274.04**	**7,500.00**	**12,951.22**	**19,570.00**	**15,000.00**
	Department: 00 - 00 Total:	**681,024.07**	**684,266.01**	**703,837.00**	**403,487.64**	**711,467.00**	**761,640.00**
	Revenue Total:	**681,024.07**	**684,266.01**	**703,837.00**	**403,487.64**	**711,467.00**	**761,640.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
21-00-53100	Accounting Service	2,550.00	2,625.00	2,750.00	2,700.00	2,700.00	2,780.00
21-00-53300	Legal Service	0.00	405.00	0.00	300.00	0.00	30,000.00
21-00-54900	Other Professional Services	159,273.18	156,363.07	168,165.00	95,493.75	166,055.28	259,193.00
21-00-56100	Dues	550.00	183.33	550.00	0.00	0.00	0.00
21-00-56300	Training	988.64	1,179.60	3,500.00	1,437.70	1,500.00	1,500.00
	Category: 5000 - Contractual Services Total:	**163,361.82**	**160,756.00**	**174,965.00**	**99,931.45**	**170,255.28**	**293,473.00**
Category: 7000 - Debt Service							
21-00-72000	Interest Expense - 2013 GO TIF...	61,575.00	56,475.00	51,075.00	25,537.50	51,075.00	44,250.00
21-00-72200	Principal Expense - 2013 GO/TIF..	170,000.00	180,000.00	195,000.00	0.00	195,000.00	205,000.00
	Category: 7000 - Debt Service Total:	**231,575.00**	**236,475.00**	**246,075.00**	**25,537.50**	**246,075.00**	**249,250.00**
Category: 8000 - Capital Outlay							
21-00-89000	Other Improvements	195,900.07	0.00	688,000.00	0.00	0.00	836,000.00
	Category: 8000 - Capital Outlay Total:	**195,900.07**	**0.00**	**688,000.00**	**0.00**	**0.00**	**836,000.00**
	Department: 00 - 00 Total:	**590,836.89**	**397,231.00**	**1,109,040.00**	**125,468.95**	**416,330.28**	**1,378,723.00**
	Expense Total:	**590,836.89**	**397,231.00**	**1,109,040.00**	**125,468.95**	**416,330.28**	**1,378,723.00**
	Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):	**90,187.18**	**287,035.01**	**-405,203.00**	**278,018.69**	**295,136.72**	**-617,083.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 22 - Foreign Fire Insurance							
Revenue							
Department: 00 - 00							
Category: 3120 - Foreign Fire Insurance Tax							
22-00-31200	Foreign Fire Receipts	33,430.75	56,200.47	32,000.00	820.00	43,000.00	45,000.00
	Category: 3120 - Foreign Fire Insurance Tax Total:	**33,430.75**	**56,200.47**	**32,000.00**	**820.00**	**43,000.00**	**45,000.00**
Category: 3810 - Investment Income							
22-00-38100	Interest Income	734.19	711.75	500.00	449.53	584.00	500.00
	Category: 3810 - Investment Income Total:	**734.19**	**711.75**	**500.00**	**449.53**	**584.00**	**500.00**
	Department: 00 - 00 Total:	**34,164.94**	**56,912.22**	**32,500.00**	**1,269.53**	**43,584.00**	**45,500.00**
	Revenue Total:	**34,164.94**	**56,912.22**	**32,500.00**	**1,269.53**	**43,584.00**	**45,500.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
22-00-54900	Other Professional Services	0.00	105.00	1,000.00	0.00	0.00	1,000.00
22-00-56300	Training	1,899.45	3,294.52	5,000.00	4,950.38	10,000.00	15,000.00
	Category: 5000 - Contractual Services Total:	**1,899.45**	**3,399.52**	**6,000.00**	**4,950.38**	**10,000.00**	**16,000.00**
Category: 6000 - Commodities							
22-00-65200	Operating Supplies	1,489.45	4,847.52	3,000.00	3,099.98	500.00	3,000.00
	Category: 6000 - Commodities Total:	**1,489.45**	**4,847.52**	**3,000.00**	**3,099.98**	**500.00**	**3,000.00**
Category: 8000 - Capital Outlay							
22-00-83000	Equipment	15,951.58	54,097.88	55,000.00	12,095.90	30,000.00	60,000.00
	Category: 8000 - Capital Outlay Total:	**15,951.58**	**54,097.88**	**55,000.00**	**12,095.90**	**30,000.00**	**60,000.00**
	Department: 00 - 00 Total:	**19,340.48**	**62,344.92**	**64,000.00**	**20,146.26**	**40,500.00**	**79,000.00**
	Expense Total:	**19,340.48**	**62,344.92**	**64,000.00**	**20,146.26**	**40,500.00**	**79,000.00**
	Fund: 22 - Foreign Fire Insurance Surplus (Deficit):	**14,824.46**	**-5,432.70**	**-31,500.00**	**-18,876.73**	**3,084.00**	**-33,500.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Fund: 23 - Downtown & Southern Gateway TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
23-00-31361	Property Tax	399,700.78	500,169.74	572,590.00	328,739.58	591,216.00	706,433.00
	Category: 3110 - Property Total:	**399,700.78**	**500,169.74**	**572,590.00**	**328,739.58**	**591,216.00**	**706,433.00**
Category: 3470 - Grants							
23-00-34700	State Grant	0.00	0.00	1,151,740.00	0.00	750,000.00	401,740.00
	Category: 3470 - Grants Total:	**0.00**	**0.00**	**1,151,740.00**	**0.00**	**750,000.00**	**401,740.00**
Category: 3810 - Investment Income							
23-00-38100	Interest Income	4,916.51	52,252.06	50,000.00	30,902.33	49,190.00	50,000.00
23-00-38114	Bond Proceeds	2,500,000.00	0.00	0.00	0.00	0.00	0.00
	Category: 3810 - Investment Income Total:	**2,504,916.51**	**52,252.06**	**50,000.00**	**30,902.33**	**49,190.00**	**50,000.00**
Category: 3890 - Miscellaneous Income							
23-00-38902	Premium on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3890 - Miscellaneous Income Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3990 - Interfund Transfers							
23-00-39919	Transfer from Hotel/Motel Tax	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
23-00-39954	Transfer from Electric	0.00	0.00	670,000.00	670,000.00	670,000.00	0.00
23-00-39958	Transfer from Railroad	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
	Category: 3990 - Interfund Transfers Total:	**0.00**	**0.00**	**820,000.00**	**820,000.00**	**820,000.00**	**0.00**
	Department: 00 - 00 Total:	**2,904,617.29**	**552,421.80**	**2,594,330.00**	**1,179,641.91**	**2,210,406.00**	**1,158,173.00**
	Revenue Total:	**2,904,617.29**	**552,421.80**	**2,594,330.00**	**1,179,641.91**	**2,210,406.00**	**1,158,173.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
23-00-53100	Accounting Service	0.00	2,625.00	2,750.00	2,700.00	2,700.00	2,780.00
23-00-53300	Legal Service	25,042.00	5,017.50	14,000.00	4,272.00	4,316.00	14,000.00
23-00-54900	Other Professional Services	176,591.01	195,141.02	130,000.00	136,213.97	130,000.00	170,000.00
23-00-56300	Training	3,675.00	1,753.72	5,000.00	0.00	0.00	0.00
	Category: 5000 - Contractual Services Total:	**205,308.01**	**204,537.24**	**151,750.00**	**143,185.97**	**137,016.00**	**186,780.00**
Category: 7000 - Debt Service							
23-00-72000	Interest Expense - 2023 GO/TIF...	0.00	107,036.11	106,750.00	53,375.00	106,750.00	100,500.00
23-00-72200	Principal Expense - 2023 GO/TIF..	0.00	125,000.00	125,000.00	0.00	125,000.00	130,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
23-00-73000	Bond Issues Costs - 2023 TIF Bo…	54,742.95	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**54,742.95**	**232,036.11**	**231,750.00**	**53,375.00**	**231,750.00**	**230,500.00**
Category: 8000 - Capital Outlay							
23-00-89000	Other Improvements	351,553.76	164,380.30	4,228,100.00	602,692.19	1,205,384.00	3,700,000.00
	Category: 8000 - Capital Outlay Total:	**351,553.76**	**164,380.30**	**4,228,100.00**	**602,692.19**	**1,205,384.00**	**3,700,000.00**
	Department: 00 - 00 Total:	**611,604.72**	**600,953.65**	**4,611,600.00**	**799,253.16**	**1,574,150.00**	**4,117,280.00**
	Expense Total:	**611,604.72**	**600,953.65**	**4,611,600.00**	**799,253.16**	**1,574,150.00**	**4,117,280.00**
	Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	**2,293,012.57**	**-48,531.85**	**-2,017,270.00**	**380,388.75**	**636,256.00**	**-2,959,107.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 24 - Overweight Truck Permit							
Revenue							
Department: 00 - 00							
Category: 3320 - Overweight Truck Permit Fees							
24-00-33200	Overweight Truck Permit Fees	27,447.00	41,527.00	30,000.00	21,935.00	42,000.00	45,000.00
	Category: 3320 - Overweight Truck Permit Fees Total:	**27,447.00**	**41,527.00**	**30,000.00**	**21,935.00**	**42,000.00**	**45,000.00**
Category: 3520 - Overweight Truck Fines							
24-00-35200	Overweight Truck Fines	0.00	8,104.50	3,000.00	2,545.00	4,000.00	6,000.00
	Category: 3520 - Overweight Truck Fines Total:	**0.00**	**8,104.50**	**3,000.00**	**2,545.00**	**4,000.00**	**6,000.00**
Category: 3810 - Investment Income							
24-00-38100	Interest Income	2,096.69	3,083.10	600.00	934.14	2,400.00	2,400.00
	Category: 3810 - Investment Income Total:	**2,096.69**	**3,083.10**	**600.00**	**934.14**	**2,400.00**	**2,400.00**
	Department: 00 - 00 Total:	**29,543.69**	**52,714.60**	**33,600.00**	**25,414.14**	**48,400.00**	**53,400.00**
	Revenue Total:	**29,543.69**	**52,714.60**	**33,600.00**	**25,414.14**	**48,400.00**	**53,400.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
24-00-53200	Engineering Services	0.00	0.00	2,000.00	0.00	0.00	2,000.00
24-00-56300	Training	0.00	0.00	2,000.00	0.00	0.00	2,000.00
24-00-57900	Other Service Charges	0.00	0.00	500.00	0.00	0.00	500.00
	Category: 5000 - Contractual Services Total:	**0.00**	**0.00**	**4,500.00**	**0.00**	**0.00**	**4,500.00**
Category: 9000 - Other Expenditures							
24-00-99901	General Fund Transfer	12,000.00	12,000.00	0.00	0.00	0.00	0.00
24-00-99963	Capital Improvement Fund Tra...	0.00	0.00	75,000.00	0.00	0.00	215,000.00
	Category: 9000 - Other Expenditures Total:	**12,000.00**	**12,000.00**	**75,000.00**	**0.00**	**0.00**	**215,000.00**
	Department: 00 - 00 Total:	**12,000.00**	**12,000.00**	**79,500.00**	**0.00**	**0.00**	**219,500.00**
	Expense Total:	**12,000.00**	**12,000.00**	**79,500.00**	**0.00**	**0.00**	**219,500.00**
	Fund: 24 - Overweight Truck Permit Surplus (Deficit):	**17,543.69**	**40,714.60**	**-45,900.00**	**25,414.14**	**48,400.00**	**-166,100.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 25 - Northern Gateway TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
25-00-31361	Property Tax	153,347.12	174,237.07	226,186.00	163,922.11	226,186.00	325,398.00
	Category: 3110 - Property Total:	**153,347.12**	**174,237.07**	**226,186.00**	**163,922.11**	**226,186.00**	**325,398.00**
Category: 3810 - Investment Income							
25-00-38100	Interest Income	694.76	1,074.22	600.00	1,165.68	1,080.00	600.00
	Category: 3810 - Investment Income Total:	**694.76**	**1,074.22**	**600.00**	**1,165.68**	**1,080.00**	**600.00**
	Department: 00 - 00 Total:	**154,041.88**	**175,311.29**	**226,786.00**	**165,087.79**	**227,266.00**	**325,998.00**
	Revenue Total:	**154,041.88**	**175,311.29**	**226,786.00**	**165,087.79**	**227,266.00**	**325,998.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
25-00-53100	Accounting Service	1,275.00	2,625.00	2,750.00	2,700.00	2,700.00	2,780.00
25-00-53300	Legal Service	3,960.00	2,137.50	10,000.00	2,787.50	2,226.00	10,000.00
25-00-54900	Other Professional Services	37,603.30	95,630.71	100,000.00	75,641.63	90,000.00	100,000.00
	Category: 5000 - Contractual Services Total:	**42,838.30**	**100,393.21**	**112,750.00**	**81,129.13**	**94,926.00**	**112,780.00**
Category: 8000 - Capital Outlay							
25-00-89000	Other Improvements	76,467.68	0.00	134,000.00	0.00	0.00	134,000.00
	Category: 8000 - Capital Outlay Total:	**76,467.68**	**0.00**	**134,000.00**	**0.00**	**0.00**	**134,000.00**
	Department: 00 - 00 Total:	**119,305.98**	**100,393.21**	**246,750.00**	**81,129.13**	**94,926.00**	**246,780.00**
	Expense Total:	**119,305.98**	**100,393.21**	**246,750.00**	**81,129.13**	**94,926.00**	**246,780.00**
	Fund: 25 - Northern Gateway TIF Surplus (Deficit):	**34,735.90**	**74,918.08**	**-19,964.00**	**83,958.66**	**132,340.00**	**79,218.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 36 - Capital Improvement							
Revenue							
Department: 00 - 00							
Category: 3790 - Other Revenues							
36-00-37901	Reimbursed Developer Fees	138,500.00	0.00	0.00	0.00	0.00	0.00
	Category: 3790 - Other Revenues Total:	**138,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3810 - Investment Income							
36-00-38100	Interest Income	56.38	0.00	6,000.00	0.00	6,000.00	16,000.00
	Category: 3810 - Investment Income Total:	**56.38**	**0.00**	**6,000.00**	**0.00**	**6,000.00**	**16,000.00**
Category: 3930 - Intergovenrmental Agreement							
36-00-40014	Ogle County - Flagg Rd Eng/Con...	0.00	61,122.25	1,110,000.00	0.00	0.00	1,110,000.00
	Category: 3930 - Intergovenrmental Agreement Total:	**0.00**	**61,122.25**	**1,110,000.00**	**0.00**	**0.00**	**1,110,000.00**
Category: 3990 - Interfund Transfers							
36-00-39901	Transfer from General Fund	400,000.00	0.00	181,000.00	178,243.09	181,000.00	0.00
36-00-39917	Creston/Caron Rd LAFO FAU Rt...	0.00	0.00	150,000.00	0.00	150,000.00	0.00
36-00-39920	Transfer from Sales Tax Fund	1,507,363.41	1,219,049.20	2,529,000.00	913,008.23	1,380,000.00	2,821,000.00
36-00-39924	Transfer from Overweight Truck..	0.00	0.00	75,000.00	0.00	0.00	215,000.00
36-00-39927	Transfer from MFT IL Rebuild P...	0.00	0.00	0.00	0.00	0.00	0.00
36-00-39953	Transfer from Utility Tax Fund	1,746,391.03	1,030,642.96	1,286,000.00	300,916.13	885,000.00	1,190,000.00
36-00-39954	Transfer from Electric	19,927.89	339,470.22	987,000.00	563,159.71	987,000.00	936,500.00
36-00-39958	Transfer from Railroad Fund	194,831.25	188,513.00	188,000.00	175,312.50	176,000.00	448,000.00
36-00-39959	Transfer from Water	19,927.88	339,470.22	181,000.00	178,243.11	181,000.00	0.00
36-00-39995	Transfer from Solid Waste	0.00	190,000.00	0.00	0.00	0.00	936,500.00
36-00-39997	Transfer from Stormwater	0.00	0.00	100,000.00	0.00	0.00	85,000.00
36-00-39998	Transfer from Water Reclamati...	19,927.88	339,470.22	181,000.00	178,243.11	181,000.00	0.00
36-00-40013	MFT Transfer CIP Projects	261,000.00	1,663,267.29	1,104,000.00	0.00	350,000.00	1,165,000.00
36-00-40016	MFT EDP S Main St #15-00118-...	0.00	0.00	0.00	0.00	0.00	200,000.00
	Category: 3990 - Interfund Transfers Total:	**4,169,369.34**	**5,309,883.11**	**6,962,000.00**	**2,487,125.88**	**4,471,000.00**	**7,997,000.00**
	Department: 00 - 00 Total:	**4,307,925.72**	**5,371,005.36**	**8,078,000.00**	**2,487,125.88**	**4,477,000.00**	**9,123,000.00**
	Revenue Total:	**4,307,925.72**	**5,371,005.36**	**8,078,000.00**	**2,487,125.88**	**4,477,000.00**	**9,123,000.00**
Expense							
Department: 00 - 00							
Category: 7000 - Debt Service							
36-00-72000	Interest Expense - 2015 Debt C...	29,081.25	23,512.50	20,000.00	10,312.50	17,738.00	11,138.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
36-00-72010	Interest Expense - 2018 Debt C...	156,200.00	122,400.00	80,000.00	62,100.00	62,100.00	37,900.00
36-00-72200	Principal Expense - 2015 Debt ...	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
36-00-72201	Principal Expense - 2018 Debt ...	1,120,000.00	1,165,000.00	595,000.00	595,000.00	595,000.00	615,000.00
36-00-73000	Bond Issue Costs 2015 Debt Cer..	750.00	825.00	1,000.00	825.00	825.00	825.00
36-00-73001	Bond Issue Costs 2018 GO Bond	318.00	0.00	500.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**1,471,349.25**	**1,476,737.50**	**861,500.00**	**833,237.50**	**840,663.00**	**829,863.00**
Category: 8000 - Capital Outlay							
36-00-81010	Misc Road ROW Acquisition	127,062.06	4,553.50	25,000.00	0.00	25,000.00	25,000.00
36-00-81020	Bridge	24,128.75	5,035.50	100,000.00	0.00	0.00	100,000.00
36-00-81030	IL Rte 38/I39 DDI IDOT Impr Cit...	0.00	0.00	0.00	0.00	0.00	1,873,000.00
36-00-81050	Street Projects - 8th Ave	664,713.98	34,955.89	127,000.00	0.00	0.00	0.00
36-00-81060	Sidewalks	539,634.18	542,869.34	380,000.00	354,404.18	445,000.00	50,000.00
36-00-81070	General Maintenance	177,679.46	199,314.14	125,000.00	115,265.81	125,000.00	85,000.00
36-00-81080	4th Ave/6th St Storm Sewer	0.00	0.00	0.00	0.00	0.00	0.00
36-00-81090	QZ upgrades 2026 FRA	0.00	0.00	0.00	0.00	0.00	29,000.00
36-00-81091	Other Street/Alley Improvemen..	281,439.35	326,329.62	165,000.00	30,717.98	165,000.00	170,000.00
36-00-81092	Remodel of 1030 S 7th St	619,177.25	1,018,410.68	1,000,000.00	716,329.47	850,000.00	0.00
36-00-81093	Storm Sewer Drainage Ph 2	737,184.39	0.00	0.00	0.00	0.00	0.00
36-00-82000	Building	0.00	0.00	0.00	0.00	0.00	0.00
36-00-83000	Equipment	47,199.00	58,539.78	15,000.00	28,802.00	30,000.00	0.00
36-00-86035	MFT EDP S Main PH2 to Vetera...	131,023.50	0.00	1,595,000.00	0.00	100,000.00	2,520,000.00
36-00-86048	City Wide Strm Sewer/Drain St...	0.00	0.00	0.00	0.00	0.00	0.00
36-00-86072	1st Ave Bridge over Kyte Pre-E...	0.00	0.00	0.00	0.00	0.00	65,000.00
36-00-86074	1st Ave Pvmt Impr project 9th ...	0.00	0.00	25,000.00	0.00	0.00	538,000.00
36-00-86081	MFT Misc St Treatments 24-00...	261,189.75	265,788.67	0.00	0.00	0.00	0.00
36-00-86088	Illinois Rebuild Program P3 Roa...	0.00	1,404,532.87	0.00	0.00	0.00	0.00
36-00-86089	Flagg Rd/20th St Impr City/Cou...	121,631.25	15,026.88	1,998,000.00	0.00	50,000.00	2,050,000.00
36-00-86091	2nd Ave and Greenway	31,889.88	0.00	0.00	0.00	0.00	0.00
36-00-86092	MFT Misc St Treatments 26-00...	0.00	0.00	0.00	0.00	0.00	250,000.00
36-00-86094	Shared Use Path/Sidewalk Ste...	0.00	60,716.25	180,000.00	143,595.74	225,000.00	0.00
36-00-86099	4th Ave Storm Sewer 3rd to 6th	0.00	0.00	188,000.00	0.00	256,000.00	42,000.00

Budget Worksheet Condensed **For Fiscal: 2025 Per[...]5**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
36-00-86100	Creston/Caron Rd LAFO FAU Rt...	334,971.37	339,879.01	250,000.00	200,359.45	255,000.00	0.00
36-00-86103	5th Av Rte 251 Lincoln/6th St 5...	0.00	0.00	0.00	0.00	0.00	50,000.00
36-00-86104	14th Street Storm Sewer Drain...	0.00	0.00	374,000.00	0.00	260,000.00	114,000.00
36-00-86498	Flagg Rd/20th St RMU Electric u..	0.00	1,039.25	520,000.00	385,095.90	520,000.00	0.00
	Category: 8000 - Capital Outlay Total:	**4,098,924.17**	**4,276,991.38**	**7,067,000.00**	**1,974,570.53**	**3,306,000.00**	**7,961,000.00**
Category: 9000 - Other Expenditures							
36-00-92370	Automated Transp Asset Mgmt	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 00 - 00 Total:	**5,570,273.42**	**5,753,728.88**	**7,928,500.00**	**2,807,808.03**	**4,146,663.00**	**8,790,863.00**
	Expense Total:	**5,570,273.42**	**5,753,728.88**	**7,928,500.00**	**2,807,808.03**	**4,146,663.00**	**8,790,863.00**
	Fund: 36 - Capital Improvement Surplus (Deficit):	**-1,262,347.70**	**-382,723.52**	**149,500.00**	**-320,682.15**	**330,337.00**	**332,137.00**

Budget Worksheet Condensed **For Fiscal: 2025 Per[…]5**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 37 - Stormwater							
Revenue							
Department: 00 - 00							
Category: 3642 - Stormwater Management Fee							
37-00-36420	Stormwater Management Fee	8,309.74	1,906.62	2,600.00	716.37	1,200.00	1,500.00
	Category: 3642 - Stormwater Management Fee Total:	**8,309.74**	**1,906.62**	**2,600.00**	**716.37**	**1,200.00**	**1,500.00**
Category: 3810 - Investment Income							
37-00-38100	Interest Income	1,962.73	2,152.36	1,500.00	1,211.83	1,200.00	1,500.00
	Category: 3810 - Investment Income Total:	**1,962.73**	**2,152.36**	**1,500.00**	**1,211.83**	**1,200.00**	**1,500.00**
	Department: 00 - 00 Total:	**10,272.47**	**4,058.98**	**4,100.00**	**1,928.20**	**2,400.00**	**3,000.00**
	Revenue Total:	**10,272.47**	**4,058.98**	**4,100.00**	**1,928.20**	**2,400.00**	**3,000.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
37-00-53200	Engineering Services	0.00	0.00	1,000.00	0.00	0.00	1,000.00
37-00-54900	Other Professional Services	3,690.00	0.00	560.00	0.00	0.00	1,000.00
37-00-56100	Dues	462.76	104.78	2,800.00	0.00	2,800.00	2,800.00
	Category: 5000 - Contractual Services Total:	**4,152.76**	**104.78**	**4,360.00**	**0.00**	**2,800.00**	**4,800.00**
Category: 8000 - Capital Outlay							
37-00-81000	Kyte River Maintenance	0.00	7,479.00	6,500.00	0.00	5,200.00	6,500.00
37-00-88025	Kyte River Sediment/Debris/R...	0.00	0.00	5,000.00	0.00	3,000.00	3,000.00
	Category: 8000 - Capital Outlay Total:	**0.00**	**7,479.00**	**11,500.00**	**0.00**	**8,200.00**	**9,500.00**
Category: 9000 - Other Expenditures							
37-00-92000	Tributary/Drainage Ditch/Storm..	8,999.00	18,290.00	5,500.00	8,923.00	9,000.00	10,000.00
37-00-99977	Capital Improvement Fund Tra...	0.00	0.00	100,000.00	0.00	0.00	85,000.00
	Category: 9000 - Other Expenditures Total:	**8,999.00**	**18,290.00**	**105,500.00**	**8,923.00**	**9,000.00**	**95,000.00**
	Department: 00 - 00 Total:	**13,151.76**	**25,873.78**	**121,360.00**	**8,923.00**	**20,000.00**	**109,300.00**
	Expense Total:	**13,151.76**	**25,873.78**	**121,360.00**	**8,923.00**	**20,000.00**	**109,300.00**
	Fund: 37 - Stormwater Surplus (Deficit):	**-2,879.29**	**-21,814.80**	**-117,260.00**	**-6,994.80**	**-17,600.00**	**-106,300.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 51 - Water							
Revenue							
Department: 00 - 00							
Category: 3470 - Grants							
51-00-38940	Grant Income	0.00	0.00	0.00	0.00	1,000,000.00	0.00
	Category: 3470 - Grants Total:	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000.00**	**0.00**
Category: 3530 - Penalties							
51-00-35300	Penalties	68,728.94	11,159.22	10,000.00	1,792.25	2,622.72	10,300.00
	Category: 3530 - Penalties Total:	**68,728.94**	**11,159.22**	**10,000.00**	**1,792.25**	**2,622.72**	**10,300.00**
Category: 3710 - Residential Sales							
51-00-37101	Residential Sales	1,230,127.01	1,243,521.01	1,215,082.00	892,762.89	1,304,209.34	1,251,534.00
51-00-37102	Rural Residential Sales	0.00	0.00	0.00	0.00	0.00	0.00
51-00-37197	Unbilled Residential	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3710 - Residential Sales Total:	**1,230,127.01**	**1,243,521.01**	**1,215,082.00**	**892,762.89**	**1,304,209.34**	**1,251,534.00**
Category: 3712 - Commercial Sales							
51-00-37121	General Service Sales	1,251,183.65	1,441,481.13	1,318,746.00	779,803.20	1,022,868.62	1,484,425.00
51-00-37122	Rural General Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
51-00-37123	General Service Fire Protection	0.00	0.00	0.00	0.00	0.00	0.00
51-00-37198	Unbilled Commercial	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3712 - Commercial Sales Total:	**1,251,183.65**	**1,441,481.13**	**1,318,746.00**	**779,803.20**	**1,022,868.62**	**1,484,425.00**
Category: 3715 - Industrial Sales							
51-00-37151	Industrial Sales	1,317,287.02	1,013,188.73	1,041,989.00	704,052.63	1,016,962.22	1,073,249.00
51-00-37152	Industrial Sales - Fire Protection	20,939.46	20,908.20	20,908.00	19,989.04	32,354.60	21,535.00
51-00-37199	Unbilled Industrial	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3715 - Industrial Sales Total:	**1,338,226.48**	**1,034,096.93**	**1,062,897.00**	**724,041.67**	**1,049,316.82**	**1,094,784.00**
Category: 3810 - Investment Income							
51-00-38100	Interest Income	25,114.10	85,662.18	88,388.00	53,055.76	65,687.36	91,040.00
	Category: 3810 - Investment Income Total:	**25,114.10**	**85,662.18**	**88,388.00**	**53,055.76**	**65,687.36**	**91,040.00**
Category: 3890 - Miscellaneous Income							
51-00-38900	Miscellaneous Revenue	998.00	4,606.23	1,780.00	4,767.80	7,437.64	1,833.00
51-00-38901	Bulk Water Sales	2,798.50	5,070.90	2,764.00	4,228.11	5,303.66	2,847.00
51-00-38910	Tower Lease	127,704.26	80,376.99	97,560.00	53,181.85	79,654.70	105,000.00
51-00-38920	Outside Contractual Lab	0.00	0.00	0.00	500.00	1,000.00	0.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
51-00-38930	Nonutility Income	935.20	647.49	950.00	828.46	1,656.92	979.00
	Category: 3890 - Miscellaneous Income Total:	**132,435.96**	**90,701.61**	**103,054.00**	**63,506.22**	**95,052.92**	**110,659.00**
Category: 3910 - Other Financing Sources							
51-00-39100	IEPA Loan Proceeds	0.00	0.00	5,950,000.00	3,803,238.36	6,802,350.76	1,900,000.00
	Category: 3910 - Other Financing Sources Total:	**0.00**	**0.00**	**5,950,000.00**	**3,803,238.36**	**6,802,350.76**	**1,900,000.00**
Category: 3990 - Interfund Transfers							
51-00-39901	Transfer from General Fund	125,000.00	0.00	0.00	0.00	0.00	0.00
	Category: 3990 - Interfund Transfers Total:	**125,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 00 - 00 Total:	**4,170,816.14**	**3,906,622.08**	**9,748,167.00**	**6,318,200.35**	**11,342,108.54**	**5,942,742.00**
	Revenue Total:	**4,170,816.14**	**3,906,622.08**	**9,748,167.00**	**6,318,200.35**	**11,342,108.54**	**5,942,742.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
51-00-42100	Full-Time	647,774.94	577,079.88	608,311.00	405,288.68	611,544.06	756,421.31
51-00-42200	Part-Time	0.00	7,149.39	23,200.00	8,050.72	13,617.44	8,000.00
51-00-42300	Overtime	35,181.81	52,998.01	57,500.00	33,360.87	51,017.34	59,800.00
51-00-42400	Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
51-00-42600	Pager	27,556.58	34,168.35	35,550.00	26,987.72	40,989.12	36,972.00
51-00-42900	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00
51-00-45100	Health Insurance	99,733.61	109,356.55	156,352.00	94,656.71	141,985.28	177,754.21
51-00-45200	Life Insurance	334.92	265.85	500.00	201.82	300.22	515.00
51-00-45300	Unemployment Insurance	2,416.59	1,732.46	3,500.00	0.00	0.00	3,605.00
51-00-45400	Workers' Compensation	16,968.74	21,794.34	17,965.00	11,691.21	17,316.10	18,504.00
51-00-45500	OPEB	0.00	0.00	0.00	0.00	0.00	0.00
51-00-46100	Social Security	51,706.48	48,138.16	57,165.00	35,211.18	53,902.86	58,880.00
51-00-46300	IMRF	34,621.04	35,420.00	53,045.00	26,622.69	40,735.38	54,636.00
51-00-47100	Uniform Allowance	0.00	6,334.48	0.00	2,740.50	4,127.00	0.00
51-00-47300	Clothing Acquisition	13,377.09	5,144.47	12,000.00	629.00	0.00	12,360.00
	Category: 4000 - Personnel Total:	**929,671.80**	**899,581.94**	**1,025,088.00**	**645,441.10**	**975,534.80**	**1,187,447.52**
Category: 5000 - Contractual Services							
51-00-51100	Building Maintenance	95,452.47	33,559.57	55,000.00	14,395.27	27,934.54	56,650.00
51-00-51200	Equipment Maintenance	16,192.51	56,451.46	50,000.00	26,805.83	50,531.66	51,500.00
51-00-51300	Vehicle Maintenance	9,136.13	18,131.31	15,000.00	11,074.90	22,149.80	15,450.00

Budget Worksheet Condensed For Fiscal: 2025 Per 5

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
51-00-51500	Utility System Maintenance	255,010.05	8,858.75	50,000.00	3,345.52	32.00	23,500.00
51-00-51700	Grounds Maintenance	3,126.82	3,824.14	5,000.00	0.00	0.00	5,150.00
51-00-52900	Other Maintenance	5,005.50	0.00	0.00	0.00	0.00	0.00
51-00-53200	Engineering Services	9,999.64	38,152.97	15,000.00	13,288.77	26,065.04	15,450.00
51-00-53210	Engineering GIS Services	300.00	75.00	500.00	0.00	0.00	515.00
51-00-53300	Legal Services	5,327.28	5,313.00	10,000.00	4,011.87	4,684.76	10,300.00
51-00-53600	Janitorial Services	5,330.12	6,175.98	6,500.00	4,935.40	6,470.80	6,695.00
51-00-53700	Network Administration	134,055.98	150,206.04	172,363.00	114,908.64	172,362.96	138,074.00
51-00-53900	Contractor	146.96	0.00	50,000.00	1,344.00	0.00	0.00
51-00-54900	Other Professional Services	31,636.11	44,741.19	50,000.00	10,464.00	15,828.00	51,500.00
51-00-55100	Postage	243.96	192.19	250.00	161.83	301.96	258.00
51-00-55200	Telephone	5,259.54	10,446.37	9,500.00	4,050.93	6,039.58	9,785.00
51-00-55300	Publishing	1,932.00	0.00	0.00	2,392.00	4,784.00	0.00
51-00-55700	SCADA Services	7,522.22	15,255.76	12,500.00	3,602.12	7,052.16	12,875.00
51-00-56100	Dues	10,199.92	1,366.60	1,200.00	557.50	289.00	1,236.00
51-00-56200	Travel	847.09	0.00	1,500.00	18.20	36.40	1,545.00
51-00-56300	Training	17,583.74	10,334.94	5,000.00	1,225.35	1,756.98	5,150.00
51-00-56600	Conference	100.00	3,422.78	1,000.00	0.00	0.00	1,030.00
51-00-57100	Utilities	302,769.36	274,776.61	279,970.00	172,013.37	246,199.92	285,000.00
51-00-57300	Garbage Disposal	1,324.20	768.36	1,000.00	0.00	0.00	1,030.00
51-00-57400	Natural Gas/Fuel Oil	983.30	2,099.68	0.00	3,426.52	3,626.36	3,451.00
51-00-57910	Other Service Charges - Outside..	9,513.28	8,031.90	6,000.00	6,027.00	6,672.00	6,180.00
51-00-59200	General Insurance	24,312.60	12,147.65	25,000.00	16,208.40	24,312.60	25,750.00
51-00-59400	Lease or Rentals	28,767.14	40,148.26	35,000.00	20,220.83	29,662.58	36,050.00
	Category: 5000 - Contractual Services Total:	**982,077.92**	**744,480.51**	**857,283.00**	**434,478.25**	**656,793.10**	**764,124.00**
Category: 6000 - Commodities							
51-00-61200	Equipment Supplies	66,885.09	35,602.83	20,000.00	25,303.24	27,235.80	20,600.00
51-00-61210	Equipment Supplies - Lab	901.49	11,633.70	2,500.00	3,543.08	4,790.20	2,575.00
51-00-61300	Vehicle Supplies	7,525.66	2,350.17	1,750.00	2,977.52	1,181.00	1,803.00
51-00-61500	Utility System Maintenance Su...	1,000.47	6,735.35	10,000.00	0.00	0.00	10,300.00
51-00-65000	Transportation	1,162.26	0.00	0.00	0.00	0.00	0.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
51-00-65100	Office Supplies	4,133.45	10,329.12	5,000.00	2,214.94	3,500.62	5,150.00
51-00-65200	Operating Supplies	85,903.38	44,215.96	50,000.00	72,818.01	93,225.38	92,000.00
51-00-65210	Operating Supplies - Lab	47,580.16	52,925.34	40,000.00	23,653.83	41,906.10	41,200.00
51-00-65300	Small Tools	6,842.23	6,222.90	7,500.00	252.76	505.52	7,725.00
51-00-65400	Janitorial Supplies	564.57	334.49	500.00	132.66	265.32	515.00
51-00-65500	Gasoline/Oil	15,447.08	10,973.25	12,500.00	7,720.31	12,980.82	12,875.00
51-00-65600	Chemicals	201,768.73	180,832.78	135,000.00	151,689.54	201,230.46	186,945.00
51-00-66100	Safety Supplies	10,965.57	21,212.15	12,500.00	5,190.39	7,951.52	12,875.00
51-00-67000	Print Materials	0.00	2,845.30	5,750.00	27.40	54.80	5,923.00
51-00-68400	Software	1,972.10	24,078.14	0.00	13,782.15	27,564.30	28,000.00
	Category: 6000 - Commodities Total:	**452,652.24**	**410,291.48**	**303,000.00**	**309,305.83**	**422,391.84**	**428,486.00**
Category: 7000 - Debt Service							
51-00-72000	Interest Expense	99,650.28	107,120.26	87,606.00	57,572.69	87,606.00	81,386.08
51-00-72260	Principal Expense	375,919.58	448,362.73	387,963.00	193,655.59	387,963.00	394,132.65
	Category: 7000 - Debt Service Total:	**475,569.86**	**555,482.99**	**475,569.00**	**251,228.28**	**475,569.00**	**475,518.73**
Category: 8000 - Capital Outlay							
51-00-83000	Equipment	91,853.88	1,152.48	0.00	3,979.31	7,306.70	0.00
51-00-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	7,750.00
51-00-89000	Other Improvements	358,883.00	1,663,815.29	6,601,196.00	2,824,522.28	5,782,255.76	2,246,688.00
	Category: 8000 - Capital Outlay Total:	**450,736.88**	**1,664,967.77**	**6,601,196.00**	**2,828,501.59**	**5,789,562.46**	**2,254,438.00**
Category: 9000 - Other Expenditures							
51-00-91000	Bad Debt	0.00	164,464.20	500.00	5,506.29	8,861.68	515.00
51-00-91100	Community Relations	652.34	0.00	500.00	521.42	1,018.76	515.00
51-00-92900	Miscellaneous	1,064.87	3,141.19	1,500.00	0.00	0.00	1,545.00
51-00-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
51-00-95101	Amortization	0.00	0.00	0.00	0.00	0.00	0.00
51-00-95200	Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00
51-00-99901	General Fund Transfer	166,271.04	184,140.96	245,925.48	163,950.32	245,925.48	227,688.00
51-00-99954	Electric Fund Transfer	176,382.96	144,895.00	550,566.00	481,207.90	550,566.00	210,288.80
51-00-99963	Capital Improvement Fund Tra...	19,927.88	339,470.22	181,000.00	178,243.11	181,000.00	0.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
51-00-99964	Admin Services Fund Transfer	105,170.04	95,174.04	103,040.00	68,693.36	103,040.04	104,450.00
	Category: 9000 - Other Expenditures Total:	**469,469.13**	**931,285.61**	**1,083,031.48**	**898,122.40**	**1,090,411.96**	**545,001.80**
	Department: 00 - 00 Total:	**3,760,177.83**	**5,206,090.30**	**10,345,167.48**	**5,367,077.45**	**9,410,263.16**	**5,655,016.05**
	Expense Total:	**3,760,177.83**	**5,206,090.30**	**10,345,167.48**	**5,367,077.45**	**9,410,263.16**	**5,655,016.05**
	Fund: 51 - Water Surplus (Deficit):	**410,638.31**	**-1,299,468.22**	**-597,000.48**	**951,122.90**	**1,931,845.38**	**287,725.95**

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		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 52 - Water Reclamation							
Revenue							
Department: 50 - 50							
Category: 3470 - Grants							
52-50-34710	Grant Income	550,000.00	3,492,180.00	1,052,000.00	94,412.00	718,102.00	0.00
	Category: 3470 - Grants Total:	**550,000.00**	**3,492,180.00**	**1,052,000.00**	**94,412.00**	**718,102.00**	**0.00**
Category: 3530 - Penalties							
52-50-35300	Penalties	22,130.56	12,171.25	15,000.00	1,586.99	2,118.30	15,450.00
	Category: 3530 - Penalties Total:	**22,130.56**	**12,171.25**	**15,000.00**	**1,586.99**	**2,118.30**	**15,450.00**
Category: 3710 - Residential Sales							
52-50-37101	Residential Sales	1,292,245.45	1,318,437.28	1,311,571.00	925,576.65	1,393,694.38	1,350,918.00
52-50-37103	Residential Sales for Special Ser...	0.00	0.00	0.00	0.00	0.00	0.00
52-50-37197	Unbilled Residential	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3710 - Residential Sales Total:	**1,292,245.45**	**1,318,437.28**	**1,311,571.00**	**925,576.65**	**1,393,694.38**	**1,350,918.00**
Category: 3712 - Commercial Sales							
52-50-37121	General Service	1,536,805.99	1,883,475.60	1,441,624.00	636,334.04	698,974.30	1,484,873.00
52-50-37122	Rural General Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
52-50-37124	Creston and Hillcrest Sewer	0.00	0.00	0.00	0.00	0.00	0.00
52-50-37125	General Service Sewer Surchar...	22,873.80	34,242.15	27,061.00	21,167.59	24,917.76	27,873.00
52-50-37198	Unbilled Commercial	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3712 - Commercial Sales Total:	**1,559,679.79**	**1,917,717.75**	**1,468,685.00**	**657,501.63**	**723,892.06**	**1,512,746.00**
Category: 3715 - Industrial Sales							
52-50-37126	Unbilled Industrial	0.00	0.00	0.00	0.00	0.00	0.00
52-50-37150	Industrial Sales	1,212,623.54	1,067,152.44	1,238,885.00	880,640.66	1,218,520.02	1,276,052.00
52-50-37153	Industrial Sewer Surcharge	75,928.64	273,689.58	135,000.00	98,543.56	125,696.16	139,050.00
	Category: 3715 - Industrial Sales Total:	**1,288,552.18**	**1,340,842.02**	**1,373,885.00**	**979,184.22**	**1,344,216.18**	**1,415,102.00**
Category: 3810 - Investment Income							
52-50-38100	Interest Income	168,365.16	261,656.47	165,000.00	93,829.98	145,366.18	169,950.00
	Category: 3810 - Investment Income Total:	**168,365.16**	**261,656.47**	**165,000.00**	**93,829.98**	**145,366.18**	**169,950.00**
Category: 3890 - Miscellaneous Income							
52-50-38900	Miscellaneous Service Revenues	0.00	256.00	0.00	1,046.83	401.66	0.00
52-50-38901	Revenues from Merchandising	5,307.10	8,200.10	5,500.00	3,461.08	5,654.12	5,665.00
52-50-38905	Outside Contractual Waste Fees	107,592.10	164,904.35	105,000.00	149,816.60	229,081.12	150,000.00

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
52-50-38930	Nonutility Income	1,071.80	647.50	1,500.00	828.46	1,656.92	1,545.00
	Category: 3890 - Miscellaneous Income Total:	**113,971.00**	**174,007.95**	**112,000.00**	**155,152.97**	**236,793.82**	**157,210.00**
Category: 3910 - Other Financing Sources							
52-50-39100	IEPA Loan Proceeds	0.00	354,751.84	7,886,000.00	5,650,566.27	7,462,925.00	0.00
	Category: 3910 - Other Financing Sources Total:	**0.00**	**354,751.84**	**7,886,000.00**	**5,650,566.27**	**7,462,925.00**	**0.00**
	Department: 50 - 50 Total:	**4,994,944.14**	**8,871,764.56**	**13,384,141.00**	**8,557,810.71**	**12,027,107.92**	**4,621,376.00**
	Revenue Total:	**4,994,944.14**	**8,871,764.56**	**13,384,141.00**	**8,557,810.71**	**12,027,107.92**	**4,621,376.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
52-00-42900	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 4000 - Personnel Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 00 - 00 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 50 - 50							
Category: 4000 - Personnel							
52-50-42100	Full-Time	772,799.86	802,733.12	665,294.00	477,996.78	708,673.00	835,633.66
52-50-42200	Part-Time	0.00	7,149.36	23,200.00	8,050.28	13,616.56	10,000.00
52-50-42300	Overtime	39,659.71	47,851.42	45,000.00	29,352.42	47,598.24	46,350.00
52-50-42400	Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
52-50-42600	Pager	27,033.52	34,494.29	35,000.00	27,991.86	42,364.48	36,050.00
52-50-42900	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00
52-50-45100	Health Insurance	158,199.28	149,620.47	124,016.00	81,589.78	119,088.78	145,614.18
52-50-45200	Life Insurance	405.03	389.50	500.00	241.30	352.70	515.00
52-50-45300	Unemployment Insurance	2,416.59	1,732.46	3,500.00	0.00	0.00	3,605.00
52-50-45400	Workers' Compensation	28,534.44	36,945.72	25,000.00	19,818.66	29,353.76	25,750.00
52-50-45500	OPEB	0.00	0.00	0.00	0.00	0.00	0.00
52-50-46100	Social Security	59,772.44	63,669.64	58,790.00	40,363.09	60,972.50	60,553.00
52-50-46300	IMRF	40,987.02	47,270.27	42,498.00	30,441.39	45,909.02	43,772.00
52-50-47100	Uniform Allowance	0.00	4,801.50	10,000.00	3,280.00	6,234.00	10,300.00
52-50-47300	Clothing Acquisition	10,334.89	5,809.99	12,500.00	976.00	0.00	12,875.00
	Category: 4000 - Personnel Total:	**1,140,142.78**	**1,202,467.74**	**1,045,298.00**	**720,101.56**	**1,074,163.04**	**1,231,017.84**
Category: 5000 - Contractual Services							
52-50-51100	Building Maintenance	74,028.16	52,868.74	46,575.00	23,114.79	26,761.46	47,972.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
52-50-51200	Equipment Maintenance	14,800.00	34,698.19	51,750.00	24,139.58	44,677.74	53,303.00
52-50-51300	Vehicle Maintenance	10,351.59	26,157.78	15,525.00	6,139.77	11,949.54	15,991.00
52-50-51500	Utility System Maintenance	236,437.53	55,984.74	65,000.00	16.00	32.00	5,000.00
52-50-51700	Grounds Maintenance	14,408.60	16,847.82	15,525.00	3,550.00	7,100.00	8,500.00
52-50-52900	Other Maintenance	15.94	0.00	0.00	0.00	0.00	0.00
52-50-53200	Engineering Services	31,671.43	30,921.57	50,000.00	3,054.36	5,596.22	35,000.00
52-50-53300	Legal Services	13,421.04	13,518.00	10,350.00	5,684.95	8,030.96	7,200.00
52-50-53400	Medical Service	0.00	84.00	0.00	392.00	616.00	0.00
52-50-53600	Janitorial Services	5,330.12	8,675.82	8,797.50	4,820.00	6,240.00	9,061.00
52-50-53700	Network Administration	134,055.98	150,206.04	172,363.00	114,908.64	172,362.96	138,074.00
52-50-53900	Contractor	0.00	14,181.19	0.00	0.00	0.00	0.00
52-50-54900	Other Professional Services	119,148.44	85,396.30	87,100.00	30,897.00	56,694.00	89,713.00
52-50-55100	Postage	0.00	43.92	0.00	493.69	106.00	0.00
52-50-55200	Telephone	6,671.51	12,747.52	9,500.00	8,963.03	13,794.00	6,929.00
52-50-55300	Publishing	0.00	0.00	0.00	0.00	0.00	0.00
52-50-55700	SCADA Services	4,086.67	13,796.84	7,762.50	6,849.47	0.00	7,995.00
52-50-56100	Dues	4,254.85	9,378.00	20,700.00	1,777.75	13,546.86	21,321.00
52-50-56200	Travel	432.31	1,145.37	1,035.00	18.20	3,555.50	1,066.00
52-50-56300	Training	11,410.76	6,210.93	5,692.50	2,006.35	36.40	5,863.00
52-50-56500	Publications	155.25	0.00	0.00	0.00	2,424.98	0.00
52-50-56600	Conference	1,806.00	65.00	0.00	427.50	595.00	500.00
52-50-57100	Utilities	319,341.95	343,256.92	399,375.00	219,619.34	328,879.32	346,466.00
52-50-57300	Garbage/Sludge Disposal	64,880.89	22,715.98	103,500.00	50,906.85	95,959.52	95,000.00
52-50-57400	Natural Gas/Fuel Oil	1,010.92	3,780.65	13,972.50	22,524.94	38,214.10	39,000.00
52-50-57900	Other Service Charges	6,387.77	34,683.75	0.00	0.00	0.00	0.00
52-50-57910	Other Service Charges - Outside..	9,180.43	36,140.14	18,917.00	16,107.30	21,857.60	22,000.00
52-50-59200	General Insurance	57,127.08	15,522.90	61,634.25	20,440.00	30,660.00	36,050.00
52-50-59400	Lease or Rentals	39,934.32	21,795.09	35,000.00	15,643.39	20,572.92	35,000.00
52-50-59600	Permits	0.00	0.00	0.00	0.00	0.00	6,929.00
	Category: 5000 - Contractual Services Total:	**1,180,349.54**	**1,010,823.20**	**1,200,074.25**	**582,494.90**	**910,263.08**	**1,033,933.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 6000 - Commodities							
52-50-61100	Building Supplies	3,567.35	919.92	6,727.50	11,532.60	21,491.88	15,000.00
52-50-61200	Equipment Supplies	73,074.73	90,618.36	51,750.00	41,220.11	54,657.74	54,901.00
52-50-61210	Equipment Supplies - Lab	5,535.89	4,073.84	6,727.50	5,191.06	10,155.82	7,137.00
52-50-61300	Vehicle Supplies	10,155.74	10,397.85	5,692.50	7,892.52	7,449.38	6,040.00
52-50-61500	Utility System Maintenance Su...	7,731.30	9,817.42	15,525.00	0.00	0.00	0.00
52-50-61700	Grounds Supplies	1,159.82	1,282.64	2,070.00	1,941.68	3,883.36	2,200.00
52-50-65000	Transportation	432.89	78,341.00	0.00	0.00	0.00	0.00
52-50-65100	Office Supplies	3,936.66	14,289.64	13,972.50	2,151.07	3,372.74	14,823.00
52-50-65200	Operating Supplies	98,947.90	44,229.87	67,275.00	60,476.12	78,144.24	71,372.00
52-50-65210	Operating Supplies - Lab	42,651.19	28,780.21	15,525.00	20,343.14	31,473.00	16,470.00
52-50-65300	Small Tools	3,319.60	1,522.96	5,175.00	352.44	663.50	5,490.00
52-50-65500	Gasoline/Oil	17,286.41	18,927.79	20,700.00	10,030.53	17,006.32	21,960.00
52-50-65600	Chemicals	103,501.17	143,160.01	105,000.00	124,546.26	172,569.62	111,394.00
52-50-66100	Safety Supplies	12,764.48	10,704.09	15,525.00	5,313.28	9,804.60	10,000.00
52-50-67000	Print Materials	0.00	0.00	0.00	31.40	63.00	0.00
52-50-68400	Software	3,472.11	4,243.00	4,657.50	15,631.39	31,263.00	6,000.00
	Category: 6000 - Commodities Total:	**387,537.24**	**461,308.60**	**336,322.50**	**306,653.60**	**441,998.20**	**342,787.00**
Category: 7000 - Debt Service							
52-50-72000	Interest Expense - IEPA WWTP ...	53,928.55	75,477.94	48,306.00	48,305.95	48,306.00	105,592.00
52-50-72001	Interest Expense	0.00	1,402.90	0.00	0.00	0.00	0.00
52-50-72010	Interest Expense - IEPA Askvig	3,913.88	1,626.72	2,123.00	1,176.29	2,123.00	1,193.82
52-50-72260	Principal Expense	259,104.04	376,944.46	266,227.00	133,336.01	266,227.00	503,869.93
	Category: 7000 - Debt Service Total:	**316,946.47**	**455,452.02**	**316,656.00**	**182,818.25**	**316,656.00**	**610,655.75**
Category: 8000 - Capital Outlay							
52-50-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	7,750.00
52-50-89000	Other Improvement	509,003.69	4,029,030.99	10,005,182.00	6,654,445.73	8,786,453.00	703,568.00
	Category: 8000 - Capital Outlay Total:	**509,003.69**	**4,029,030.99**	**10,005,182.00**	**6,654,445.73**	**8,786,453.00**	**711,318.00**
Category: 9000 - Other Expenditures							
52-50-91000	Bad Debt	0.00	239,979.19	1,000.00	7,248.60	14,497.00	1,030.00
52-50-91100	Community Relations	652.35	100.00	0.00	7.46	15.00	0.00
52-50-92900	Miscellaneous	361.01	530.61	1,000.00	0.00	0.00	1,030.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
52-50-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
52-50-95101	Amortization	0.00	0.00	0.00	0.00	0.00	0.00
52-50-99901	General Fund Transfer	190,080.00	227,604.96	257,928.90	171,952.64	257,929.00	281,680.00
52-50-99936	Capital Impr Fund Transfer	19,927.88	339,470.22	181,000.00	178,243.11	181,000.00	0.00
52-50-99954	Electric Fund Transfer	176,382.96	144,895.00	208,075.00	138,716.64	208,075.00	210,288.80
52-50-99964	Admin Services Fund Transfer	122,697.96	111,036.96	120,213.00	80,142.00	120,213.00	121,859.00
	Category: 9000 - Other Expenditures Total:	**510,102.16**	**1,063,616.94**	**769,216.90**	**576,310.45**	**781,729.00**	**615,887.80**
	Department: 50 - 50 Total:	**4,044,081.88**	**8,222,699.49**	**13,672,749.65**	**9,022,824.49**	**12,311,262.32**	**4,545,599.39**
	Expense Total:	**4,044,081.88**	**8,222,699.49**	**13,672,749.65**	**9,022,824.49**	**12,311,262.32**	**4,545,599.39**
	Fund: 52 - Water Reclamation Surplus (Deficit):	**950,862.26**	**649,065.07**	**-288,608.65**	**-465,013.78**	**-284,154.40**	**75,776.61**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Fund: 53 - Solid Waste							
Revenue							
Department: 00 - 00							
Category: 3470 - Grants							
53-00-34700	Grants for Hickory Grove	19,217.16	0.00	0.00	0.00	0.00	0.00
	Category: 3470 - Grants Total:	**19,217.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3630 - Sanitation Collections							
53-00-36300	Sanitation Collections	397,514.61	416,951.80	437,675.00	273,883.70	437,675.00	454,269.00
53-00-36310	Recycling	745.00	595.00	650.00	240.00	500.00	1,000.00
	Category: 3630 - Sanitation Collections Total:	**398,259.61**	**417,546.80**	**438,325.00**	**274,123.70**	**438,175.00**	**455,269.00**
Category: 3790 - Other Revenues							
53-00-37900	Other Revenues	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3790 - Other Revenues Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3810 - Investment Income							
53-00-38100	Interest Income	177,651.03	234,645.39	120,000.00	138,105.31	170,000.00	170,000.00
	Category: 3810 - Investment Income Total:	**177,651.03**	**234,645.39**	**120,000.00**	**138,105.31**	**170,000.00**	**170,000.00**
Category: 3850 - Solid Waste Fees							
53-00-38525	Host Fee	226,036.67	186,969.82	528,750.00	492,486.16	528,750.00	528,750.00
53-00-38530	Base Fee	75,000.00	56,250.00	75,000.00	75,000.00	75,000.00	75,000.00
53-00-38535	Solid Waste Fee	47,889.70	32,789.17	45,000.00	46,641.22	46,641.00	47,000.00
53-00-38540	Supplemental Host Fee	20,199.02	16,611.74	21,000.00	44,009.40	52,500.00	52,000.00
	Category: 3850 - Solid Waste Fees Total:	**369,125.39**	**292,620.73**	**669,750.00**	**658,136.78**	**702,891.00**	**702,750.00**
Category: 3890 - Miscellaneous Income							
53-00-38900	Miscellaneous Revenue	1,460,001.00	0.00	0.00	0.00	0.00	0.00
	Category: 3890 - Miscellaneous Income Total:	**1,460,001.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 00 - 00 Total:	**2,424,254.19**	**944,812.92**	**1,228,075.00**	**1,070,365.79**	**1,311,066.00**	**1,328,019.00**
	Revenue Total:	**2,424,254.19**	**944,812.92**	**1,228,075.00**	**1,070,365.79**	**1,311,066.00**	**1,328,019.00**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
53-00-53300	Legal Services	1,201.50	213.00	5,000.00	255.00	2,500.00	5,000.00
53-00-53900	Other Contractual Services	47,331.55	44,085.01	45,000.00	11,900.00	45,000.00	60,000.00
53-00-54900	Other Professional Services	392.47	516.59	30,000.00	0.00	0.00	0.00
53-00-57311	Residential Solid Waste	224,961.67	240,721.76	232,815.00	156,462.52	232,815.00	232,735.68

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
53-00-57312	Landscape Waste-other	107,947.48	112,450.24	117,470.00	62,682.13	117,470.00	117,696.00
53-00-57313	Recycling	93,983.92	71,817.96	88,590.00	56,131.02	88,590.00	88,560.00
53-00-57314	Supplemental Host Fee - Crest...	20,199.02	16,611.74	21,000.00	44,009.40	52,500.00	52,500.00
53-00-57315	Recycling Processing Fees	0.00	17,163.90	20,000.00	17,267.24	20,000.00	20,000.00
53-00-59200	General Insurance	0.00	-4,498.83	0.00	0.00	0.00	0.00
	Category: 5000 - Contractual Services Total:	**496,017.61**	**499,081.37**	**559,875.00**	**348,707.31**	**558,875.00**	**576,491.68**
Category: 8000 - Capital Outlay							
53-00-83000	Equipment	70,229.95	77,599.00	420,000.00	25,475.49	420,000.00	0.00
53-00-89000	Other Improvements	90,213.82	0.00	0.00	0.00	0.00	0.00
	Category: 8000 - Capital Outlay Total:	**160,443.77**	**77,599.00**	**420,000.00**	**25,475.49**	**420,000.00**	**0.00**
Category: 9000 - Other Expenditures							
53-00-92900	Miscellaneous	48,254.19	10,571.04	25,000.00	76.50	0.00	0.00
53-00-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
53-00-99323	Interfund Transfers	553,687.00	845,000.00	150,000.00	0.00	0.00	936,500.00
53-00-99901	General Fund Transfer	276,922.00	490,365.00	706,381.00	470,920.64	706,381.00	734,636.00
	Category: 9000 - Other Expenditures Total:	**878,863.19**	**1,345,936.04**	**881,381.00**	**470,997.14**	**706,381.00**	**1,671,136.00**
	Department: 00 - 00 Total:	**1,535,324.57**	**1,922,616.41**	**1,861,256.00**	**845,179.94**	**1,685,256.00**	**2,247,627.68**
	Expense Total:	**1,535,324.57**	**1,922,616.41**	**1,861,256.00**	**845,179.94**	**1,685,256.00**	**2,247,627.68**
	Fund: 53 - Solid Waste Surplus (Deficit):	**888,929.62**	**-977,803.49**	**-633,181.00**	**225,185.85**	**-374,190.00**	**-919,608.68**

Fund: 54 - Electric

Revenue

Department: 90 - Administration

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Category: 3530 - Penalties							
54-90-35300	Penalties	104,520.33	74,583.03	100,000.00	9,427.10	9,619.00	0.00
	Category: 3530 - Penalties Total:	**104,520.33**	**74,583.03**	**100,000.00**	**9,427.10**	**9,619.00**	**0.00**
Category: 3710 - Residential Sales							
54-90-37101	Residential Sales	6,172,705.72	6,084,004.89	5,500,000.00	4,360,561.16	5,581,554.00	5,500,000.00
54-90-37102	Residential Electric Heat	0.00	0.00	0.00	0.00	0.00	0.00
54-90-37110	Security Lighting	85,213.84	85,894.62	80,000.00	57,495.19	85,800.00	80,000.00
54-90-37197	Unbilled Residential	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3710 - Residential Sales Total:	**6,257,919.56**	**6,169,899.51**	**5,580,000.00**	**4,418,056.35**	**5,667,354.00**	**5,580,000.00**
Category: 3712 - Commercial Sales							
54-90-37121	Small General Service	5,544,264.88	5,505,059.49	5,400,000.00	3,840,887.96	5,600,000.00	5,400,000.00
54-90-37122	Small General Service Demand	0.00	0.00	0.00	0.00	0.00	0.00
54-90-37130	Unbilled Commercial	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3712 - Commercial Sales Total:	**5,544,264.88**	**5,505,059.49**	**5,400,000.00**	**3,840,887.96**	**5,600,000.00**	**5,400,000.00**
Category: 3715 - Industrial Sales							
54-90-37151	Large General Service	9,209,627.02	10,055,887.15	9,500,000.00	7,491,993.47	10,100,000.00	9,550,000.00
54-90-37152	Time of Use	22,609,953.08	22,140,172.11	23,235,000.00	11,168,423.48	21,550,000.00	21,500,000.00
54-90-37199	Unbilled Industrial	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 3715 - Industrial Sales Total:	**31,819,580.10**	**32,196,059.26**	**32,735,000.00**	**18,660,416.95**	**31,650,000.00**	**31,050,000.00**
Category: 3718 - Street Lights							
54-90-37182	Street, Hwy, Traffic Lights	2,213.48	1,826.93	2,000.00	702.48	1,450.00	1,500.00
54-90-37186	Municipal Street Lighting	463.66	454.27	450.00	282.84	450.00	450.00
	Category: 3718 - Street Lights Total:	**2,677.14**	**2,281.20**	**2,450.00**	**985.32**	**1,900.00**	**1,950.00**
Category: 3719 - Interdepartment Sales							
54-90-37191	Electricity to City Depts	0.00	0.00	0.00	0.00	0.00	0.00
54-90-37192	Electricity to Water	0.00	0.00	0.00	0.00	0.00	0.00
54-90-37193	Electricity To Water Reclamati...	226,742.23	0.00	0.00	0.00	0.00	0.00
	Category: 3719 - Interdepartment Sales Total:	**226,742.23**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3792 - Other Service Charges							
54-90-37920	Customer Fees	50,320.86	50,930.09	40,000.00	33,873.84	47,000.00	40,000.00
	Category: 3792 - Other Service Charges Total:	**50,320.86**	**50,930.09**	**40,000.00**	**33,873.84**	**47,000.00**	**40,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 3810 - Investment Income							
54-90-38100	Interest Income	545,430.51	1,233,288.69	1,000,000.00	591,988.94	805,858.00	750,000.00
54-90-38117	Gains/Losses	52,008.43	0.00	0.00	0.00	0.00	0.00
	Category: 3810 - Investment Income Total:	**597,438.94**	**1,233,288.69**	**1,000,000.00**	**591,988.94**	**805,858.00**	**750,000.00**
Category: 3890 - Miscellaneous Income							
54-90-38900	Miscellaneous Income	150,360.83	241,733.09	10,000.00	127,362.23	200,000.00	10,000.00
54-90-38930	Nonutility Income	0.00	0.00	0.00	0.00	0.00	0.00
54-90-38931	Miscellaneous Nonoperating In...	0.00	0.00	0.00	0.00	0.00	0.00
54-90-38980	Rent From Property & Poles	52,092.60	52,124.00	52,000.00	53,066.00	52,000.00	52,000.00
54-90-38981	Renewable Energy Certificates	212,256.00	374,920.25	240,000.00	322,386.50	550,000.00	400,000.00
54-90-38982	Royalty Income	67,132.93	74,624.80	55,000.00	36,199.21	60,000.00	55,000.00
	Category: 3890 - Miscellaneous Income Total:	**481,842.36**	**743,402.14**	**357,000.00**	**539,013.94**	**862,000.00**	**517,000.00**
Category: 3910 - Other Financing Sources							
54-90-38114	Bond Proceeds	4,795,000.00	0.00	0.00	0.00	0.00	0.00
	Category: 3910 - Other Financing Sources Total:	**4,795,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 3990 - Interfund Transfers							
54-90-39901	Transfer from General Fund	342,491.26	0.00	0.00	0.00	0.00	0.00
54-90-39951	Transfer from Water	176,382.96	144,895.00	550,566.00	481,207.90	550,566.00	210,289.00
54-90-39952	Transfer from Water Reclamati...	176,382.96	144,895.00	208,075.00	138,716.64	208,075.00	210,289.00
	Category: 3990 - Interfund Transfers Total:	**695,257.18**	**289,790.00**	**758,641.00**	**619,924.54**	**758,641.00**	**420,578.00**
	Department: 90 - Administration Total:	**50,575,563.58**	**46,265,293.41**	**45,973,091.00**	**28,714,574.94**	**45,402,372.00**	**43,759,528.00**
	Revenue Total:	**50,575,563.58**	**46,265,293.41**	**45,973,091.00**	**28,714,574.94**	**45,402,372.00**	**43,759,528.00**
Expense							
Department: 10 - Generation							
Category: 4000 - Personnel							
54-10-42100	Full-Time	386,248.59	394,750.63	419,736.00	238,433.20	375,000.00	434,652.00
54-10-42300	Overtime	25,717.45	30,339.48	120,000.00	25,667.07	100,000.00	120,000.00
54-10-42600	Pager	29,348.49	32,602.85	35,000.00	26,110.22	39,676.00	40,000.00
54-10-45200	Life Insurance	222.81	199.12	300.00	126.00	200.00	300.00
54-10-45300	Unemployment Insurance	393.50	0.00	0.00	0.00	0.00	0.00
54-10-47300	Clothing Acquisition	4,812.27	5,645.10	5,000.00	3,586.72	5,000.00	5,000.00
54-10-47400	Clothing Cleaning Expense	118.51	0.00	0.00	0.00	0.00	0.00
	Category: 4000 - Personnel Total:	**446,861.62**	**463,537.18**	**580,036.00**	**293,923.21**	**519,876.00**	**599,952.00**

Budget Worksheet Condensed

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 5000 - Contractual Services							
54-10-51100	Building Maintenance	10,472.00	11,215.00	5,000.00	1,490.53	3,500.00	5,000.00
54-10-51200	Equipment Maintenance	8,188.71	162,287.06	364,140.00	10,965.00	300,000.00	500,000.00
54-10-51300	Vehicle Maintenance	0.00	0.00	0.00	395.00	1,500.00	2,500.00
54-10-51700	Grounds Maintenance	10,290.33	0.00	0.00	0.00	0.00	0.00
54-10-53200	Engineering Services	2,986.04	97,342.73	95,000.00	7,971.20	95,000.00	95,000.00
54-10-53400	Medical Service	0.00	224.00	0.00	990.00	783.00	0.00
54-10-53900	Contractor - Diesel Plant	36,279.86	44,914.66	0.00	19,216.65	0.00	0.00
54-10-53902	Contractor - Gen Sets	0.00	10,293.00	0.00	45,006.35	0.00	0.00
54-10-54900	Other Professional Services	36,210.11	39,984.06	10,000.00	16,206.48	10,000.00	10,000.00
54-10-54959	Permits	13,384.00	13,592.35	15,000.00	20,076.00	14,000.00	15,000.00
54-10-55100	Postage	1,032.35	4,049.17	3,500.00	153.09	1,500.00	3,500.00
54-10-55200	Telephone	2,049.55	2,292.42	2,500.00	1,687.88	2,700.00	2,700.00
54-10-56200	Travel	1,549.54	2,512.04	2,500.00	68.68	2,500.00	2,500.00
54-10-56300	Training	0.00	8,648.00	5,000.00	825.00	5,000.00	5,000.00
54-10-57100	Utilities	3,552.53	8,877.43	12,000.00	8,425.42	12,000.00	12,000.00
54-10-59400	Lease or Rentals	14,055.36	19,602.52	35,000.00	15,685.38	24,000.00	30,000.00
	Category: 5000 - Contractual Services Total:	**140,050.38**	**425,834.44**	**549,640.00**	**149,162.66**	**472,483.00**	**683,200.00**
Category: 6000 - Commodities							
54-10-61100	Building Supplies	119.89	1,067.77	5,000.00	4,655.05	12,000.00	5,000.00
54-10-61200	Equipment Supplies - Generati...	134,019.97	28,033.58	125,000.00	31,837.54	125,000.00	125,000.00
54-10-61201	Equipment Supplies - Peaker Pl...	8,729.34	110,912.50	30,000.00	16,897.08	30,000.00	30,000.00
54-10-61202	Equipment Supplies - Gen Sets	22,745.56	104,954.93	50,000.00	12,727.73	30,000.00	30,000.00
54-10-62900	Other Supplies	15,515.86	12,315.71	15,000.00	8,260.22	15,000.00	15,000.00
54-10-65100	Office Supplies	252.37	948.18	3,000.00	648.00	1,000.00	3,000.00
54-10-65200	Operating Supplies	1,112.02	14,789.01	0.00	13.38	13.00	0.00
54-10-65300	Small Tools	9,854.91	1,308.36	15,000.00	2,689.14	15,000.00	15,000.00
54-10-65400	Janitorial Supplies	1,452.64	895.36	2,000.00	557.93	1,250.00	2,000.00
54-10-65500	Gasoline/Oil	1,294.72	2,184.31	2,000.00	1,712.91	2,000.00	2,000.00
54-10-65600	Chemicals	14,264.00	15,822.79	9,000.00	3,864.00	7,500.00	10,000.00
54-10-66000	Natural Gas/Fuel Oil - Generati...	104,312.82	112,541.97	235,000.00	129,259.16	200,000.00	200,000.00
54-10-66001	Natural Gas/Fuel Oil - Peaker Pl...	14,820.57	8,823.98	35,000.00	20,320.43	10,000.00	12,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
54-10-66002	Natural Gas/Fuel Oil - Gen Sets	130,010.58	224,938.44	250,000.00	213,471.88	275,000.00	275,000.00
54-10-66100	Safety Supplies	5,673.54	118.78	10,000.00	0.00	0.00	0.00
	Category: 6000 - Commodities Total:	**464,178.79**	**639,655.67**	**786,000.00**	**446,914.45**	**723,763.00**	**724,000.00**
Category: 8000 - Capital Outlay							
54-10-83000	Equipment	0.00	0.00	0.00	1,300.00	0.00	0.00
	Category: 8000 - Capital Outlay Total:	**0.00**	**0.00**	**0.00**	**1,300.00**	**0.00**	**0.00**
Category: 9000 - Other Expenditures							
54-10-92900	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
54-10-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 10 - Generation Total:	**1,051,090.79**	**1,529,027.29**	**1,915,676.00**	**891,300.32**	**1,716,122.00**	**2,007,152.00**
Department: 60 - Distribution							
Category: 4000 - Personnel							
54-60-42100	Full-Time	1,047,851.55	1,080,155.66	1,410,638.00	787,638.16	1,137,266.00	1,531,820.00
54-60-42200	Part Time	0.00	0.00	0.00	3,663.00	0.00	0.00
54-60-42300	Overtime	124,336.69	60,790.10	125,000.00	121,052.82	125,000.00	135,000.00
54-60-42600	Pager	79,475.11	101,974.45	105,000.00	78,792.14	122,000.00	125,000.00
54-60-45200	Life Insurance	434.32	438.09	500.00	295.46	450.00	500.00
54-60-45300	Unemployment Insurance	0.00	0.00	0.00	10,481.00	0.00	0.00
54-60-47300	Clothing Acquisition	20,974.43	27,667.04	22,000.00	14,555.71	17,500.00	20,000.00
	Category: 4000 - Personnel Total:	**1,273,072.10**	**1,271,025.34**	**1,663,138.00**	**1,016,478.29**	**1,402,216.00**	**1,812,320.00**
Category: 5000 - Contractual Services							
54-60-51100	Building Maintenance	86,884.54	80,976.26	50,000.00	110,117.06	91,000.00	50,000.00
54-60-51200	Equipment Maintenance	114,750.59	59,602.45	32,000.00	24,240.67	33,000.00	35,000.00
54-60-51300	Vehicle Maintenance	74,190.48	68,504.49	85,000.00	90,724.22	85,000.00	85,000.00
54-60-51500	Utility System Maintenance	182,588.38	29,172.37	50,000.00	175,592.05	60,000.00	65,000.00
54-60-51700	Grounds Maintenance	19,962.05	14,765.97	10,000.00	19,065.96	20,000.00	20,000.00
54-60-53200	Engineering Services	211,675.70	139,539.06	150,000.00	105,180.76	100,000.00	100,000.00
54-60-53300	Legal Services	0.00	0.00	0.00	1,203.00	0.00	0.00
54-60-53900	Contractor	51,453.00	44,369.00	50,000.00	32,420.65	50,000.00	50,000.00
54-60-54900	Other Professional Services	133,068.51	22,045.95	50,000.00	32,224.90	50,000.00	50,000.00
54-60-55100	Postage	35.05	203.27	500.00	56.43	500.00	500.00

Budget Worksheet Condensed **For Fiscal: 2025 Per**[illegible]**5**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
54-60-55200	Telephone	10,790.78	16,848.85	20,000.00	6,876.92	11,000.00	20,000.00
54-60-56200	Travel	6,144.72	20,526.75	10,000.00	24,251.26	10,000.00	10,000.00
54-60-56300	Training	21,841.24	47,433.77	15,000.00	5,710.00	15,000.00	15,000.00
54-60-56500	Publications	368.00	980.00	0.00	851.50	527.00	500.00
54-60-57100	Utilities	39,538.26	120,598.23	120,000.00	58,323.71	120,000.00	120,000.00
54-60-57300	Garbage Disposal	11,038.09	10,375.62	11,000.00	8,762.22	12,000.00	12,000.00
54-60-57900	Other Service Charges	22,023.50	173.00	0.00	6,748.45	2,588.00	0.00
54-60-58002	Tree Trimming	0.00	0.00	0.00	0.00	0.00	450,000.00
54-60-58462	Underground Line	16,610.00	230,888.79	212,242.00	81,393.27	220,000.00	216,486.00
54-60-58500	Street Lighting & Signal	48,427.78	81,294.70	190,000.00	224,389.18	190,000.00	195,700.00
54-60-58651	Meter Expenses	20,315.30	35,463.02	50,000.00	154,610.00	155,000.00	50,000.00
54-60-59239	Maintenance of Station Equip...	13,134.22	24,481.71	250,000.00	86,232.03	100,000.00	250,000.00
54-60-59400	Lease or Rentals	54,024.23	75,211.48	100,000.00	56,376.44	85,000.00	100,000.00
54-60-59501	LineTransformers Maintenance	11,987.82	0.00	0.00	8,140.63	0.00	0.00
54-60-59600	Permits	489.14	417.05	0.00	0.00	0.00	0.00
	Category: 5000 - Contractual Services Total:	**1,151,341.38**	**1,123,871.79**	**1,455,742.00**	**1,313,491.31**	**1,410,615.00**	**1,895,186.00**
Category: 6000 - Commodities							
54-60-61100	Building Supplies	29,682.84	6,918.16	30,000.00	5,569.97	30,000.00	30,000.00
54-60-61200	Equipment Supplies	67,530.47	26,130.36	5,000.00	13,863.87	12,000.00	5,000.00
54-60-61500	Utility System Maintenance Su...	4,355.19	561.74	10,000.00	1,970.79	10,000.00	10,000.00
54-60-61600	Snow Removal Supplies	34.46	0.00	1,500.00	0.00	1,500.00	1,500.00
54-60-61800	Overhead Line Maintenance	249,900.00	292,400.00	291,832.00	268,450.00	428,300.00	297,669.00
54-60-65100	Office Supplies	13,466.96	28,655.11	15,000.00	6,699.96	15,000.00	15,000.00
54-60-65200	Operating Supplies	663,494.32	340,213.13	600,000.00	270,031.50	550,000.00	600,000.00
54-60-65300	Small Tools	41,004.02	63,664.31	40,000.00	5,009.86	50,000.00	45,000.00
54-60-65400	Janitorial Supplies	1,469.84	1,960.75	2,000.00	1,767.39	2,000.00	2,500.00
54-60-65500	Gasoline/Oil	33,109.16	32,869.98	36,000.00	21,308.65	30,000.00	36,000.00
54-60-66100	Safety Supplies	23,748.52	25,772.77	40,000.00	7,210.43	40,000.00	40,000.00
54-60-66101	Employee Safety Supplies	3,976.07	33,331.58	25,000.00	16,096.61	25,000.00	25,000.00
54-60-67000	Print Materials	441.00	0.00	0.00	0.00	0.00	0.00
54-60-67800	Station Contractor	8,503.53	5,112.95	0.00	4,107.50	0.00	0.00

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
54-60-68400	Software	0.00	11,050.87	0.00	10,785.91	0.00	55,000.00
	Category: 6000 - Commodities Total:	**1,140,716.38**	**868,641.71**	**1,096,332.00**	**632,872.44**	**1,193,800.00**	**1,162,669.00**
Category: 8000 - Capital Outlay							
54-60-83000	Equipment	67,506.84	228,203.59	0.00	706.62	0.00	400,000.00
54-60-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	10,000.00
54-60-89000	Other Improvements	359,945.34	2,422,431.79	9,800,000.00	6,165,439.00	9,800,000.00	10,400,000.00
	Category: 8000 - Capital Outlay Total:	**427,452.18**	**2,650,635.38**	**9,800,000.00**	**6,166,145.62**	**9,800,000.00**	**10,810,000.00**
Category: 9000 - Other Expenditures							
54-60-91100	Community Relations	2,392.70	1,499.86	0.00	476.25	476.00	0.00
54-60-92900	Miscellaneous	7,297.07	21,962.75	25,000.00	4,131.18	25,000.00	25,000.00
54-60-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
54-60-95101	Amortization	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**9,689.77**	**23,462.61**	**25,000.00**	**4,607.43**	**25,476.00**	**25,000.00**
	Department: 60 - Distribution Total:	**4,002,271.81**	**5,937,636.83**	**14,040,212.00**	**9,133,595.09**	**13,832,107.00**	**15,705,175.00**
Department: 70 - Customer Service							
Category: 4000 - Personnel							
54-70-42100	Full-Time	287,785.03	230,363.30	280,000.00	178,986.12	282,335.00	320,000.00
54-70-42200	Part-Time	15,021.09	30,820.25	67,000.00	24,252.00	36,318.00	45,000.00
54-70-42300	Overtime	380.84	2,344.40	2,000.00	608.46	600.00	2,000.00
54-70-45200	Life Insurance	185.15	195.00	300.00	129.50	195.00	300.00
	Category: 4000 - Personnel Total:	**303,372.11**	**263,722.95**	**349,300.00**	**203,976.08**	**319,448.00**	**367,300.00**
Category: 5000 - Contractual Services							
54-70-51100	Building Maintenance	19,835.32	35,463.33	20,000.00	15,359.41	16,000.00	20,000.00
54-70-51700	Grounds Maintenance	2,356.37	8,253.50	2,500.00	2,182.97	1,000.00	2,500.00
54-70-53600	Janitorial Services	14,039.86	14,140.00	16,000.00	9,720.00	13,500.00	16,000.00
54-70-54900	Other Professional Services	219,717.76	330,324.08	275,000.00	127,095.92	200,000.00	275,000.00
54-70-55100	Postage	37,182.85	38,556.32	50,000.00	26,043.90	50,000.00	75,000.00
54-70-55200	Telephone	1,110.04	600.00	1,000.00	389.36	800.00	1,000.00
54-70-56100	Dues	903.00	0.00	0.00	0.00	0.00	0.00
54-70-56200	Travel	1,324.05	3,343.74	6,000.00	116.02	4,000.00	6,000.00
54-70-56300	Training	5,156.27	5,617.07	7,500.00	4,991.86	7,000.00	7,500.00
54-70-56400	Tuition	1,952.81	0.00	2,000.00	0.00	0.00	0.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
54-70-56600	Conference	529.00	2,174.00	5,000.00	3,625.00	5,000.00	5,000.00
54-70-58000	Customer Collections	0.00	0.00	0.00	0.00	0.00	0.00
54-70-59400	Lease or Rentals	695.28	746.16	500.00	373.08	500.00	500.00
Category: 5000 - Contractual Services Total:		**304,802.61**	**439,218.20**	**385,500.00**	**189,897.52**	**297,800.00**	**408,500.00**
Category: 6000 - Commodities							
54-70-61100	Building Supplies	1,574.00	1,403.11	1,500.00	1,016.59	1,000.00	1,500.00
54-70-61200	Equipment Supplies	0.00	1,097.84	0.00	0.00	0.00	0.00
54-70-65100	Office Supplies	18,832.70	12,859.17	10,000.00	2,909.39	6,000.00	10,000.00
54-70-68400	Software	3,264.00	4,044.00	0.00	0.00	0.00	0.00
Category: 6000 - Commodities Total:		**23,670.70**	**19,404.12**	**11,500.00**	**3,925.98**	**7,000.00**	**11,500.00**
Category: 8000 - Capital Outlay							
54-70-83000	Equipment	4,833.30	5,102.05	5,000.00	3,146.46	5,000.00	1,000.00
54-70-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	7,500.00
54-70-89000	Other Improvements	0.00	0.00	20,000.00	0.00	5,000.00	50,000.00
Category: 8000 - Capital Outlay Total:		**4,833.30**	**5,102.05**	**25,000.00**	**3,146.46**	**10,000.00**	**58,500.00**
Category: 9000 - Other Expenditures							
54-70-91000	Bad Debt	50,000.04	50,000.04	50,000.00	0.00	0.00	0.00
54-70-91100	Community Relations	2,689.84	12,648.67	10,000.00	16,931.46	18,000.00	25,000.00
54-70-92900	Miscellaneous Expenses	0.00	166.78	1,000.00	672.58	1,000.00	1,000.00
54-70-95020	Residential Assistance Program	0.00	0.00	0.00	0.00	0.00	400,000.00
54-70-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:		**52,689.88**	**62,815.49**	**61,000.00**	**17,604.04**	**19,000.00**	**426,000.00**
Department: 70 - Customer Service Total:		**689,368.60**	**790,262.81**	**832,300.00**	**418,550.08**	**653,248.00**	**1,271,800.00**
Department: 90 - Administration							
Category: 4000 - Personnel							
54-90-42100	Full-Time	259,046.34	320,150.99	414,785.00	257,166.84	385,140.00	425,695.00
54-90-42200	Part-Time	5,182.50	0.00	15,000.00	-81.00	15,000.00	15,000.00
54-90-42400	Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
54-90-42900	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00
54-90-45100	Health Insurance	341,687.32	378,574.60	406,934.00	245,031.41	406,934.00	460,386.00
54-90-45200	Life Insurance	112.11	132.26	250.00	112.00	168.00	250.00
54-90-45300	Unemployment Insurance	2,489.82	1,784.97	4,000.00	0.00	0.00	0.00

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
54-90-45400	Workers' Compensation	31,487.16	40,680.78	35,000.00	21,822.29	32,320.00	35,000.00
54-90-45500	OPEB	0.00	0.00	0.00	0.00	0.00	0.00
54-90-46100	Social Security	163,125.09	177,878.01	200,000.00	130,315.74	197,348.00	205,000.00
54-90-46300	IMRF	109,901.49	125,123.09	125,000.00	99,336.70	150,626.00	155,000.00
	Category: 4000 - Personnel Total:	**913,031.83**	**1,044,324.70**	**1,200,969.00**	**753,703.98**	**1,187,536.00**	**1,296,331.00**
Category: 5000 - Contractual Services							
54-90-51100	Building Maintenance	0.00	0.00	0.00	1,680.30	1,680.30	0.00
54-90-51300	Vehicle Maintenance	100.00	0.00	0.00	0.00	0.00	0.00
54-90-53100	Accounting Service	33,207.50	30,400.00	31,315.00	31,315.00	30,000.00	32,255.00
54-90-53200	Engineering Services	0.00	0.00	300,000.00	0.00	300,000.00	300,000.00
54-90-53300	Legal Services	59,886.13	77,929.50	75,000.00	67,356.68	75,000.00	85,000.00
54-90-53700	Network Administration	268,113.00	300,413.04	344,725.00	229,816.64	344,725.00	276,149.00
54-90-54900	Other Professional Services	53,147.12	52,400.18	175,000.00	21,904.84	175,000.00	175,000.00
54-90-55100	Postage	0.00	0.00	0.00	15.74	0.00	0.00
54-90-55200	Telephone	1,291.44	1,840.35	0.00	2,775.72	4,000.00	5,000.00
54-90-56100	Dues	50,921.90	20,258.15	17,500.00	13,810.16	25,000.00	30,000.00
54-90-56200	Travel	9,042.68	14,024.83	10,000.00	2,733.86	12,000.00	15,000.00
54-90-56300	Training	6,793.54	3,018.32	5,000.00	804.35	5,000.00	7,500.00
54-90-56400	Tuition	0.00	0.00	0.00	0.00	0.00	0.00
54-90-56600	Conference	6,393.15	7,104.27	10,000.00	3,980.65	10,000.00	15,000.00
54-90-57100	Purchased Power	24,312,460.89	21,661,932.20	26,779,746.00	14,469,296.91	26,779,746.00	26,779,746.00
54-90-57900	Other Service Charges	500.00	3,264.46	0.00	0.00	0.00	0.00
54-90-59200	General Insurance	196,754.44	488,864.90	275,000.00	365,095.36	273,822.00	1,300,000.00
	Category: 5000 - Contractual Services Total:	**24,998,611.79**	**22,661,450.20**	**28,023,286.00**	**15,210,586.21**	**28,035,973.30**	**29,020,650.00**
Category: 6000 - Commodities							
54-90-65100	Office Supplies	838.26	205.14	0.00	382.40	382.00	0.00
54-90-68400	Software	110,572.99	112,845.09	120,000.00	80,808.00	115,000.00	125,000.00
	Category: 6000 - Commodities Total:	**111,411.25**	**113,050.23**	**120,000.00**	**81,190.40**	**115,382.00**	**125,000.00**
Category: 7000 - Debt Service							
54-90-72000	Interest Expense	644,182.59	718,752.20	657,295.00	341,925.00	657,295.00	603,075.00
54-90-72260	Principal Expense	1,291,633.12	1,548,139.06	1,927,245.00	1,611,858.44	1,927,245.00	1,320,000.00
54-90-72501	Amortization of Bond Premium...	-65,784.37	-65,784.36	0.00	-43,856.24	0.00	0.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
54-90-72502	Amortization of Bond Premium...	-62,940.72	-62,940.72	0.00	-41,960.48	0.00	0.00
54-90-72503	Amortization of Bond Premium ..	-19,022.00	-22,564.32	0.00	-15,042.88	0.00	0.00
54-90-73000	Bond Issue Costs - 2023 Electric...	77,104.41	0.00	0.00	0.00	0.00	0.00
54-90-73200	Fiscal Agent Fee	2,136.00	2,079.00	3,000.00	1,443.00	2,886.00	3,000.00
	Category: 7000 - Debt Service Total:	**1,867,309.03**	**2,117,680.86**	**2,587,540.00**	**1,854,366.84**	**2,587,426.00**	**1,926,075.00**
Category: 8000 - Capital Outlay							
54-90-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	3,750.00
54-90-89000	Other Improvement	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 8000 - Capital Outlay Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,750.00**
Category: 9000 - Other Expenditures							
54-90-91000	Bad Debt	0.00	1,613,177.80	0.00	31,754.09	50,000.00	50,000.00
54-90-91100	Community Relations	50,129.79	59,416.72	75,000.00	24,516.32	40,000.00	91,000.00
54-90-92900	Miscellaneous General Expenses	0.00	0.00	0.00	0.00	0.00	0.00
54-90-95000	Appliance Rebate	57,662.38	54,478.07	85,000.00	26,373.90	25,000.00	85,000.00
54-90-95020	Residential Assistance Program	66,357.42	108,735.66	65,000.00	162,629.50	165,000.00	0.00
54-90-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
54-90-95300	Franchise Requirements	0.00	0.00	0.00	0.00	0.00	0.00
54-90-99901	General Fund Transfer	1,777,113.96	2,199,147.00	2,473,588.00	1,649,058.64	2,473,588.00	2,456,661.00
54-90-99963	Capital Improvement Fund Tra...	19,927.89	339,470.22	987,000.00	563,159.71	987,000.00	936,500.00
54-90-99964	Admin Services Fund Transfer	981,582.96	888,293.04	961,704.00	641,136.00	961,704.00	974,871.00
54-90-99977	Transfer to Downtown TIF	0.00	0.00	670,000.00	670,000.00	670,000.00	0.00
	Category: 9000 - Other Expenditures Total:	**2,952,774.40**	**5,262,718.51**	**5,317,292.00**	**3,768,628.16**	**5,372,292.00**	**4,594,032.00**
	Department: 90 - Administration Total:	**30,843,138.30**	**31,199,224.50**	**37,249,087.00**	**21,668,475.59**	**37,298,609.30**	**36,965,838.00**
	Expense Total:	**36,585,869.50**	**39,456,151.43**	**54,037,275.00**	**32,111,921.08**	**53,500,086.30**	**55,949,965.00**
	Fund: 54 - Electric Surplus (Deficit):	**13,989,694.08**	**6,809,141.98**	**-8,064,184.00**	**-3,397,346.14**	**-8,097,714.30**	**-12,190,437.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Fund: 55 - Tech Center/Advance Communications							
Revenue							
Department: 00 - 00							
Category: 3530 - Penalties							
55-00-35300	Penalties	3,360.56	1,810.90	2,000.00	377.74	300.00	0.00
	Category: 3530 - Penalties Total:	**3,360.56**	**1,810.90**	**2,000.00**	**377.74**	**300.00**	**0.00**
Category: 3810 - Investment Income							
55-00-38100	Interest Income	7,563.39	11,142.25	2,500.00	6,427.43	4,434.00	2,500.00
	Category: 3810 - Investment Income Total:	**7,563.39**	**11,142.25**	**2,500.00**	**6,427.43**	**4,434.00**	**2,500.00**
Category: 3820 - Leases							
55-00-38201	Telecommunication Leases	0.00	0.00	0.00	0.00	0.00	0.00
55-00-38202	Commercial Dark Fiber Leases	446,472.56	537,640.16	475,000.00	263,248.21	475,000.00	475,000.00
55-00-38203	Commercial Colocation Leases	744,747.86	303,908.01	150,000.00	54,707.08	135,000.00	150,000.00
55-00-38204	Internal Colocation Leases	0.00	0.00	62,000.00	30,432.00	62,000.00	62,000.00
55-00-38205	Internal Fiber Leases	0.00	0.00	130,500.00	158,250.00	190,000.00	190,000.00
	Category: 3820 - Leases Total:	**1,191,220.42**	**841,548.17**	**817,500.00**	**506,637.29**	**862,000.00**	**877,000.00**
Category: 3910 - Other Financing Sources							
55-00-39100	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	400,000.00
	Category: 3910 - Other Financing Sources Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**400,000.00**
Category: 3990 - Interfund Transfers							
55-00-39953	Transfer from Solid Waste	0.00	0.00	150,000.00	0.00	0.00	0.00
	Category: 3990 - Interfund Transfers Total:	**0.00**	**0.00**	**150,000.00**	**0.00**	**0.00**	**0.00**
	Department: 00 - 00 Total:	**1,202,144.37**	**854,501.32**	**972,000.00**	**513,442.46**	**866,734.00**	**1,279,500.00**
Department: 32 - Communications							
Category: 3530 - Penalties							
55-32-35300	Penalties	1,355.11	653.49	1,000.00	289.11	151.00	0.00
	Category: 3530 - Penalties Total:	**1,355.11**	**653.49**	**1,000.00**	**289.11**	**151.00**	**0.00**
Category: 3730 - Advanced Communication Services							
55-32-37310	Network Internet Access	0.00	0.00	8,500.00	5,567.60	8,500.00	8,500.00
55-32-37311	Dial-Up Internet Access	4,383.38	4,952.40	5,000.00	1,794.00	3,000.00	3,000.00
55-32-37312	Wireless Internet Access	0.00	0.00	0.00	0.00	0.00	0.00
55-32-37313	Data Services	4,968.00	4,968.00	5,000.00	3,312.00	5,000.00	5,000.00
55-32-37314	Fiber Internet Access	309,976.59	322,170.86	300,000.00	146,557.42	205,000.00	210,000.00
55-32-37315	VOIP Services	2,788.93	837.41	15,000.00	10,967.66	16,000.00	15,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
55-32-37320	Activation Fees	0.00	0.00	0.00	690.00	690.00	0.00
55-32-37330	Web Site Host Fees	2,564.00	2,694.74	2,500.00	1,606.40	2,500.00	2,500.00
55-32-37350	Mailboxes	2,122.89	2,102.85	2,000.00	1,295.41	2,100.00	2,000.00
Category: 3730 - Advanced Communication Services Total:		**326,803.79**	**337,726.26**	**338,000.00**	**171,790.49**	**242,790.00**	**246,000.00**
Category: 3810 - Investment Income							
55-32-38100	Interest Income	0.00	0.00	2,000.00	0.00	0.00	0.00
Category: 3810 - Investment Income Total:		**0.00**	**0.00**	**2,000.00**	**0.00**	**0.00**	**0.00**
Category: 3890 - Miscellaneous Income							
55-32-38900	Miscellaneous Income	0.00	1,507.23	0.00	0.00	0.00	0.00
Category: 3890 - Miscellaneous Income Total:		**0.00**	**1,507.23**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 32 - Communications Total:		**328,158.90**	**339,886.98**	**341,000.00**	**172,079.60**	**242,941.00**	**246,000.00**
Revenue Total:		**1,530,303.27**	**1,194,388.30**	**1,313,000.00**	**685,522.06**	**1,109,675.00**	**1,525,500.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
55-00-42900	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00
Category: 4000 - Personnel Total:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 5000 - Contractual Services							
55-00-51100	Building Maintenance	4,672.28	12,282.12	15,000.00	-7,292.50	45,000.00	15,000.00
55-00-51200	Equipment Maintenance	18,716.41	30,357.09	32,000.00	29,086.60	40,000.00	40,000.00
55-00-51300	Vehicle Maintenance	0.00	30.04	1,500.00	2,151.49	2,500.00	2,500.00
55-00-51700	Grounds Maintenance	5,632.60	4,330.00	6,500.00	3,489.00	4,000.00	6,500.00
55-00-52900	Other Maintenance	2,750.46	0.00	25,000.00	845.00	5,000.00	25,000.00
55-00-53200	Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00
55-00-53300	Legal Services	382.50	3,577.50	7,500.00	325.00	1,000.00	5,000.00
55-00-53700	Network Administration	241,301.02	270,372.00	310,253.00	206,835.36	310,253.00	248,534.00
55-00-54900	Other Professional Services	21,439.29	30,112.60	50,000.00	14,736.35	27,000.00	50,000.00
55-00-55200	Telephone	517.36	0.00	1,500.00	0.00	0.00	1,500.00
55-00-56200	Travel	0.00	0.00	1,000.00	0.00	0.00	1,000.00
55-00-56300	Training	0.00	1,035.12	2,500.00	143.86	0.00	2,500.00
55-00-57100	Utilities	198,766.01	145,588.93	200,000.00	75,970.13	150,000.00	200,000.00
55-00-59200	General Insurance	4,793.28	3,731.23	6,000.00	3,195.52	5,000.00	6,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
55-00-59400	Lease or Rentals	6,154.07	5,705.26	7,500.00	2,917.60	5,000.00	5,000.00
	Category: 5000 - Contractual Services Total:	**505,125.28**	**507,121.89**	**666,253.00**	**332,403.41**	**594,753.00**	**608,534.00**
Category: 6000 - Commodities							
55-00-61100	Building Supplies	178.44	27.42	2,000.00	565.73	1,100.00	2,000.00
55-00-61200	Equipment Supplies	97.78	0.00	1,500.00	0.00	0.00	1,500.00
55-00-65100	Office Supplies	225.51	263.52	750.00	228.49	400.00	750.00
55-00-65200	Operating Supplies	72.95	205.25	7,500.00	231.23	5,000.00	7,500.00
55-00-65400	Janitorial Supplies	134.05	63.29	500.00	37.47	75.00	500.00
	Category: 6000 - Commodities Total:	**708.73**	**559.48**	**12,250.00**	**1,062.92**	**6,575.00**	**12,250.00**
Category: 7000 - Debt Service							
55-00-72000	Interest Expense - 2017A Debt ...	63,800.00	53,100.00	47,000.00	23,450.00	47,000.00	27,400.00
55-00-72200	Principal Exp Debt Certificate	300,000.00	310,000.00	320,000.00	320,000.00	320,000.00	335,000.00
55-00-72500	Amortization of Debt Certificat...	-8,639.52	-8,639.52	0.00	-5,759.68	0.00	0.00
55-00-73100	Amortization of Loss on Refund...	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**355,160.48**	**354,460.48**	**367,000.00**	**337,690.32**	**367,000.00**	**362,400.00**
Category: 8000 - Capital Outlay							
55-00-83000	Equipment	3,428.09	5,971.55	450,000.00	5,625.00	12,000.00	650,000.00
55-00-87000	Furniture	120.56	142.49	500.00	0.00	0.00	500.00
	Category: 8000 - Capital Outlay Total:	**3,548.65**	**6,114.04**	**450,500.00**	**5,625.00**	**12,000.00**	**650,500.00**
Category: 9000 - Other Expenditures							
55-00-91000	Bad Debt	0.00	4,832.61	0.00	0.00	0.00	0.00
55-00-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
55-00-95101	Amortization	0.00	0.00	0.00	0.00	0.00	0.00
55-00-99964	Admin Services Fund Transfer	52,584.96	47,586.96	51,520.00	34,346.64	51,520.00	52,225.00
	Category: 9000 - Other Expenditures Total:	**52,584.96**	**52,419.57**	**51,520.00**	**34,346.64**	**51,520.00**	**52,225.00**
	Department: 00 - 00 Total:	**917,128.10**	**920,675.46**	**1,547,523.00**	**711,128.29**	**1,031,848.00**	**1,685,909.00**
Department: 32 - Communications							
Category: 4000 - Personnel							
55-32-42100	Full-Time	135,088.11	10,089.90	0.00	0.00	0.00	0.00
55-32-42200	Part-Time	0.00	17,250.00	20,000.00	875.00	875.00	0.00
55-32-42300	Overtime	0.00	375.00	0.00	0.00	0.00	0.00
55-32-42400	Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
55-32-42900	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
55-32-45100	Health Insurance	8,440.08	0.00	0.00	0.00	0.00	0.00
55-32-45200	Life Insurance	83.95	6.90	0.00	0.00	0.00	0.00
55-32-45500	OPEB	0.00	0.00	0.00	0.00	0.00	0.00
55-32-46100	Social Security	9,987.39	2,120.23	1,530.00	76.51	77.00	0.00
55-32-46300	IMRF	6,646.39	540.84	0.00	0.00	0.00	0.00
55-32-47300	Clothing Acquisition	0.00	0.00	500.00	0.00	0.00	500.00
	Category: 4000 - Personnel Total:	**160,245.92**	**30,382.87**	**22,030.00**	**951.51**	**952.00**	**500.00**
Category: 5000 - Contractual Services							
55-32-51200	Equipment Maintenance	296.00	793.52	1,000.00	0.00	0.00	1,000.00
55-32-53300	Legal Services	0.00	0.00	1,000.00	349.50	700.00	500.00
55-32-53900	Contractor	0.00	0.00	0.00	0.00	0.00	0.00
55-32-54900	Other Professional Services	6,468.68	19,746.87	20,000.00	3,833.92	5,000.00	20,000.00
55-32-55100	Postage	0.00	0.00	100.00	0.00	0.00	100.00
55-32-55200	Telephone	841.65	143.58	2,500.00	288.82	750.00	1,000.00
55-32-55250	Internet Bandwidth	161,560.54	156,768.31	165,000.00	104,349.68	165,000.00	165,000.00
55-32-56200	Travel	0.00	390.54	500.00	0.00	0.00	500.00
55-32-56300	Training	240.00	1,590.12	3,000.00	143.86	0.00	3,000.00
55-32-57100	Utilities	2,316.38	1,751.89	3,000.00	779.73	1,200.00	3,000.00
	Category: 5000 - Contractual Services Total:	**171,723.25**	**181,184.83**	**196,100.00**	**109,745.51**	**172,650.00**	**194,100.00**
Category: 6000 - Commodities							
55-32-61200	Equipment Supplies	0.00	0.00	3,000.00	0.00	1,500.00	3,000.00
55-32-65100	Office Supplies	79.16	0.00	250.00	188.43	0.00	250.00
55-32-65200	Operating Supplies	9,265.57	79.04	10,000.00	1,612.45	8,000.00	10,000.00
55-32-65300	Small Tools	756.17	564.03	750.00	461.86	850.00	1,000.00
55-32-65500	Gasoline/Oil	140.99	0.00	500.00	54.04	150.00	500.00
55-32-68400	Software	0.00	0.00	2,500.00	0.00	0.00	2,500.00
	Category: 6000 - Commodities Total:	**10,241.89**	**643.07**	**17,000.00**	**2,316.78**	**10,500.00**	**17,250.00**
Category: 8000 - Capital Outlay							
55-32-83000	Equipment	12,770.95	19,507.44	35,000.00	10,443.85	25,000.00	50,000.00
55-32-89000	Other Improvements	0.00	239.88	0.00	0.00	0.00	0.00
	Category: 8000 - Capital Outlay Total:	**12,770.95**	**19,747.32**	**35,000.00**	**10,443.85**	**25,000.00**	**50,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 9000 - Other Expenditures							
55-32-91000	Bad Debt	0.00	37,349.84	0.00	0.00	0.00	0.00
55-32-92900	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
55-32-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:		**0.00**	**37,349.84**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 32 - Communications Total:		**354,982.01**	**269,307.93**	**270,130.00**	**123,457.65**	**209,102.00**	**261,850.00**
Expense Total:		**1,272,110.11**	**1,189,983.39**	**1,817,653.00**	**834,585.94**	**1,240,950.00**	**1,947,759.00**
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):		**258,193.16**	**4,404.91**	**-504,653.00**	**-149,063.88**	**-131,275.00**	**-422,259.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 56 - Network Administration							
Revenue							
Department: 40 - 40							
Category: 3810 - Investment Income							
56-40-38100	Interest Income	4,453.72	6,247.63	5,000.00	5,351.64	5,000.00	5,000.00
	Category: 3810 - Investment Income Total:	**4,453.72**	**6,247.63**	**5,000.00**	**5,351.64**	**5,000.00**	**5,000.00**
Category: 3890 - Miscellaneous Income							
56-40-38900	Miscellaneous Income	50.00	0.00	0.00	120.00	120.00	0.00
	Category: 3890 - Miscellaneous Income Total:	**50.00**	**0.00**	**0.00**	**120.00**	**120.00**	**0.00**
Category: 3990 - Interfund Transfers							
56-40-39901	Network Administration Fees G…	268,113.00	300,413.04	344,725.00	229,816.64	344,725.00	276,148.50
56-40-39951	Network Administration Fees …	134,055.98	150,206.04	172,363.00	114,908.64	172,363.00	138,074.25
56-40-39952	Network Administration Fees …	134,055.98	150,206.04	172,363.00	114,908.64	172,363.00	138,074.25
56-40-39954	Network Administration Fees E…	268,113.00	300,413.04	344,725.00	229,816.64	344,725.00	276,148.50
56-40-39955	Network Administration Fees T…	241,301.02	270,372.00	310,253.00	206,835.36	310,253.00	248,533.65
56-40-39958	Network Administration Fees R…	26,811.00	30,041.04	34,473.00	22,982.00	34,473.00	27,614.85
	Category: 3990 - Interfund Transfers Total:	**1,072,449.98**	**1,201,651.20**	**1,378,902.00**	**919,267.92**	**1,378,902.00**	**1,104,594.00**
	Department: 40 - 40 Total:	**1,076,953.70**	**1,207,898.83**	**1,383,902.00**	**924,739.56**	**1,384,022.00**	**1,109,594.00**
	Revenue Total:	**1,076,953.70**	**1,207,898.83**	**1,383,902.00**	**924,739.56**	**1,384,022.00**	**1,109,594.00**
Expense							
Department: 40 - 40							
Category: 4000 - Personnel							
56-40-42100	Full-Time	264,365.76	394,875.17	435,000.00	302,671.02	470,000.00	504,082.00
56-40-42200	Part-Time	0.00	0.00	0.00	0.00	0.00	12,000.00
56-40-42400	Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
56-40-45100	Health Insurance	48,235.44	49,815.12	50,000.00	32,905.30	50,000.00	53,800.00
56-40-45200	Life Insurance	131.10	195.20	400.00	140.00	250.00	400.00
56-40-46100	Social Security	18,804.56	28,720.26	34,000.00	22,819.90	33,000.00	38,562.00
56-40-46300	IMRF	13,006.88	19,850.26	24,500.00	17,208.08	25,000.00	26,000.00
56-40-47300	Clothing Acquisition	392.00	0.00	750.00	114.00	500.00	750.00
56-40-47310	Clothing Acquisition - GIS	0.00	225.00	500.00	667.73	500.00	500.00
	Category: 4000 - Personnel Total:	**344,935.74**	**493,681.01**	**545,150.00**	**376,526.03**	**579,250.00**	**636,094.00**
Category: 5000 - Contractual Services							
56-40-51200	Equipment Maintenance	0.00	0.00	1,500.00	0.00	0.00	1,500.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
56-40-52000	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00	0.00
56-40-53200	Engineering Service	0.00	0.00	0.00	0.00	0.00	0.00
56-40-54900	Other Professional Services	140,367.43	50,430.20	190,000.00	98,110.29	185,000.00	190,000.00
56-40-54905	Other Prof Serv -Cybersecurity	162,613.00	193,623.62	190,000.00	176,432.64	190,000.00	190,000.00
56-40-54940	Other Professional Services - GIS	169,948.00	142,409.00	140,000.00	91,612.00	160,000.00	165,000.00
56-40-55200	Telephone	2,728.81	4,365.78	15,000.00	9,754.89	15,000.00	15,000.00
56-40-56100	Dues	1,689.08	0.00	0.00	0.00	0.00	0.00
56-40-56200	Travel	1,444.79	1,493.47	1,500.00	1,417.70	2,000.00	3,000.00
56-40-56210	Travel - GIS	2,064.89	0.00	3,750.00	2,037.72	2,000.00	3,750.00
56-40-56300	Training	-624.00	502.90	3,500.00	1,275.00	2,500.00	3,500.00
56-40-56310	Training - GIS	740.00	2,736.00	3,750.00	697.93	750.00	3,750.00
56-40-56410	Tuition - GIS	0.00	0.00	0.00	0.00	0.00	0.00
56-40-56610	Conference - GIS	2,298.00	0.00	2,500.00	0.00	2,500.00	2,500.00
56-40-57100	Utilities	15,556.05	13,156.20	20,000.00	10,804.47	20,000.00	25,000.00
56-40-57900	Other Service Charges	0.00	21.26	250.00	0.00	0.00	0.00
	Category: 5000 - Contractual Services Total:	**498,826.05**	**408,738.43**	**571,750.00**	**392,142.64**	**579,750.00**	**603,000.00**
Category: 6000 - Commodities							
56-40-61200	Equipment Supplies	0.00	113.69	1,000.00	100.01	1,000.00	1,000.00
56-40-65100	Office Supplies	102.87	160.58	500.00	335.13	600.00	500.00
56-40-65500	Gasoline/Oil	0.00	55.14	0.00	49.02	0.00	0.00
56-40-65510	Gasoline/Oil - GIS	0.00	92.79	2,000.00	100.95	350.00	1,000.00
56-40-68300	Electronic Formats	109.98	0.00	0.00	0.00	0.00	0.00
56-40-68400	Software	91,777.77	66,175.56	80,000.00	48,759.24	65,000.00	80,000.00
56-40-68410	Software - GIS	28,250.00	29,150.00	37,500.00	31,050.00	35,000.00	40,000.00
	Category: 6000 - Commodities Total:	**120,240.62**	**95,747.76**	**121,000.00**	**80,394.35**	**101,950.00**	**122,500.00**
Category: 8000 - Capital Outlay							
56-40-83000	Equipment	42,405.76	25,123.96	140,000.00	120,658.19	160,000.00	45,000.00
56-40-83010	Equipment - GIS	26,711.90	1,393.00	6,000.00	5,534.04	6,000.00	3,000.00
	Category: 8000 - Capital Outlay Total:	**69,117.66**	**26,516.96**	**146,000.00**	**126,192.23**	**166,000.00**	**48,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 9000 - Other Expenditures							
56-40-95100	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 40 - 40 Total:	**1,033,120.07**	**1,024,684.16**	**1,383,900.00**	**975,255.25**	**1,426,950.00**	**1,409,594.00**
	Expense Total:	**1,033,120.07**	**1,024,684.16**	**1,383,900.00**	**975,255.25**	**1,426,950.00**	**1,409,594.00**
	Fund: 56 - Network Administration Surplus (Deficit):	**43,833.63**	**183,214.67**	**2.00**	**-50,515.69**	**-42,928.00**	**-300,000.00**

Fund: 57 - Airport

Revenue

Department: 00 - 00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Category: 3110 - Property							
57-00-31100	Property Tax	59,640.86	63,346.61	56,744.00	36,234.82	56,744.00	60,244.00
	Category: 3110 - Property Total:	**59,640.86**	**63,346.61**	**56,744.00**	**36,234.82**	**56,744.00**	**60,244.00**
Category: 3440 - Sales							
57-00-34400	Sales tax	1,852.11	1,897.43	1,500.00	556.70	1,500.00	1,500.00
	Category: 3440 - Sales Total:	**1,852.11**	**1,897.43**	**1,500.00**	**556.70**	**1,500.00**	**1,500.00**
Category: 3470 - Grants							
57-00-34710	Grant Income	12,847.42	669,096.18	985,000.00	13,828.72	13,829.00	700,000.00
	Category: 3470 - Grants Total:	**12,847.42**	**669,096.18**	**985,000.00**	**13,828.72**	**13,829.00**	**700,000.00**
Category: 3770 - Aviation Fuel							
57-00-37700	Aviation Fuel Sales	237,320.08	245,135.50	247,500.00	159,691.37	225,000.00	225,000.00
	Category: 3770 - Aviation Fuel Total:	**237,320.08**	**245,135.50**	**247,500.00**	**159,691.37**	**225,000.00**	**225,000.00**
Category: 3810 - Investment Income							
57-00-38100	Interest Income	294.58	807.29	200.00	413.68	281.00	250.00
	Category: 3810 - Investment Income Total:	**294.58**	**807.29**	**200.00**	**413.68**	**281.00**	**250.00**
Category: 3820 - Leases							
57-00-38200	Land Lease Income	33,000.08	33,000.08	32,500.00	25,416.72	32,500.00	32,500.00
57-00-38210	Hangar Rental	60,020.00	57,495.34	65,000.00	53,089.00	65,000.00	65,000.00
57-00-38211	Community Hangar Rental	31,996.00	33,602.00	26,000.00	20,809.00	26,000.00	26,000.00
57-00-38220	Rental Income	10,255.60	11,448.00	11,448.00	12,000.00	12,000.00	12,000.00
57-00-38221	Large Car Rental Income	0.00	57,033.33	69,600.00	46,400.00	69,600.00	69,600.00
	Category: 3820 - Leases Total:	**135,271.68**	**192,578.75**	**204,548.00**	**157,714.72**	**205,100.00**	**205,100.00**
Category: 3890 - Miscellaneous Income							
57-00-38900	Miscellaneous Revenue	251.04	340.00	0.00	502.00	342.00	345.00
	Category: 3890 - Miscellaneous Income Total:	**251.04**	**340.00**	**0.00**	**502.00**	**342.00**	**345.00**
Category: 3910 - Other Financing Sources							
57-00-39101	Proceeds from Long Term Debt	0.00	655,000.00	0.00	0.00	0.00	2,000,000.00
	Category: 3910 - Other Financing Sources Total:	**0.00**	**655,000.00**	**0.00**	**0.00**	**0.00**	**2,000,000.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 3990 - Interfund Transfers							
57-00-39958	Transfer from Railroad	77,000.04	165,000.00	50,000.00	33,333.36	50,000.00	50,000.00
	Category: 3990 - Interfund Transfers Total:	**77,000.04**	**165,000.00**	**50,000.00**	**33,333.36**	**50,000.00**	**50,000.00**
	Department: 00 - 00 Total:	**524,477.81**	**1,993,201.76**	**1,545,492.00**	**402,275.37**	**552,796.00**	**3,242,439.00**
	Revenue Total:	**524,477.81**	**1,993,201.76**	**1,545,492.00**	**402,275.37**	**552,796.00**	**3,242,439.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
57-00-42100	Full-Time	109,875.62	117,760.94	123,826.50	79,367.57	120,460.00	112,837.25
57-00-42200	Part-Time	3,520.00	2,240.00	2,500.00	3,460.80	2,500.00	3,000.00
57-00-42300	Overtime	1,365.71	1,427.94	1,500.00	665.62	1,500.00	1,500.00
57-00-42400	Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
57-00-42900	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00
57-00-45100	Health Insurance	25,090.49	25,903.78	25,933.92	17,047.95	25,203.00	25,577.32
57-00-45200	Life Insurance	50.04	43.63	150.00	27.75	150.00	150.00
57-00-45300	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
57-00-45400	Workers' Compensation	11,729.21	15,276.69	6,300.00	8,195.10	12,138.00	12,200.00
57-00-45500	OPEB	0.00	0.00	0.00	0.00	0.00	0.00
57-00-46100	Social Security	8,211.51	8,689.23	9,663.98	6,161.17	9,406.44	8,632.00
57-00-46300	IMRF	5,479.54	6,395.20	6,847.61	4,557.68	5,902.54	5,529.00
57-00-47300	Clothing Acquisition	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 4000 - Personnel Total:	**165,322.12**	**177,737.41**	**176,722.01**	**119,483.64**	**177,259.98**	**169,425.57**
Category: 5000 - Contractual Services							
57-00-51100	Building Maintenance	2,720.19	12,375.98	4,500.00	3,827.16	4,500.00	4,500.00
57-00-51200	Equipment Maintenance	10,066.61	6,627.81	9,500.00	4,365.80	7,500.00	7,500.00
57-00-51300	Vehicle Maintenance	520.25	1,965.88	500.00	950.26	1,000.00	1,000.00
57-00-51700	Grounds Maintenance	4,824.00	3,696.64	1,500.00	7,598.79	7,377.00	5,000.00
57-00-53200	Engineering Services	25,070.06	45,410.11	1,000.00	13,589.97	13,590.00	0.00
57-00-53300	Legal Services	1,620.00	3,919.50	2,000.00	1,812.50	1,000.00	1,000.00
57-00-53700	Network Administration	0.00	0.00	0.00	0.00	0.00	0.00
57-00-54900	Other Professional Services	2,396.20	6,768.47	3,000.00	990.25	2,000.00	2,500.00
57-00-55100	Postage	0.00	539.00	100.00	0.00	50.00	50.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
57-00-55200	Telephone	3,287.36	3,846.81	1,500.00	2,836.70	3,000.00	3,000.00
57-00-55300	Publishing	0.00	0.00	200.00	117.00	0.00	0.00
57-00-55400	Printing	0.00	66.47	200.00	110.50	200.00	200.00
57-00-56100	Dues	200.00	200.00	300.00	200.00	200.00	200.00
57-00-56200	Travel	0.00	0.00	500.00	0.00	500.00	500.00
57-00-56300	Training	0.00	1,035.12	500.00	155.81	500.00	500.00
57-00-56600	Conference	0.00	0.00	500.00	0.00	500.00	500.00
57-00-57100	Utilities	19,966.09	23,289.25	22,000.00	10,870.90	18,000.00	18,000.00
57-00-59200	General Insurance	11,311.00	13,176.72	11,000.00	10,631.00	10,291.00	11,000.00
57-00-59400	Lease or Rentals	0.00	0.00	0.00	535.00	0.00	0.00
57-00-59500	Property Tax	3,626.22	14,692.90	7,500.00	7,453.92	7,454.00	7,500.00
	Category: 5000 - Contractual Services Total:	**85,607.98**	**137,610.66**	**66,300.00**	**66,045.56**	**77,662.00**	**62,950.00**
Category: 6000 - Commodities							
57-00-61100	Building Supplies	806.73	956.40	1,000.00	1,377.83	1,096.00	1,000.00
57-00-61200	Equipment Supplies	2,288.68	5,195.31	3,000.00	2,742.10	3,000.00	3,000.00
57-00-61600	Snow Removal Supplies	0.00	0.00	10,000.00	0.00	0.00	0.00
57-00-61700	Grounds Supplies	1,053.05	2,632.51	2,000.00	2,206.03	2,000.00	2,000.00
57-00-65100	Office Supplies	237.67	401.88	300.00	1,726.91	1,727.00	300.00
57-00-65200	Operating Supplies	0.00	0.00	300.00	232.18	0.00	150.00
57-00-65400	Janitorial Supplies	111.92	43.22	300.00	126.98	150.00	150.00
57-00-65500	Gasoline/Oil	14,848.38	2,762.92	4,000.00	1,162.35	1,200.00	3,000.00
57-00-65600	Aviation Gasoline/Oil	160,307.35	250,850.60	225,000.00	128,748.81	200,000.00	200,000.00
57-00-66100	Safety Supplies	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 6000 - Commodities Total:	**179,653.78**	**262,842.84**	**245,900.00**	**138,323.19**	**209,173.00**	**209,600.00**
Category: 7000 - Debt Service							
57-00-72000	Interest Expense - GO Bond	9,893.75	23,468.40	6,744.00	7,568.76	6,744.00	15,000.00
57-00-72260	Principal Expense	50,000.00	710,000.00	50,000.00	0.00	50,000.00	150,000.00
57-00-73100	Amortization of Loss on Refund...	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**59,893.75**	**733,468.40**	**56,744.00**	**7,568.76**	**56,744.00**	**165,000.00**
Category: 8000 - Capital Outlay							
57-00-81000	Land	0.00	640,780.77	0.00	0.00	0.00	0.00
57-00-83000	Equipment	13,359.00	0.00	0.00	0.00	0.00	0.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
57-00-89000	Other Improvements	0.00	22,870.02	1,083,500.00	13,060.32	13,060.00	2,000,000.00
	Category: 8000 - Capital Outlay Total:	**13,359.00**	**663,650.79**	**1,083,500.00**	**13,060.32**	**13,060.00**	**2,000,000.00**
Category: 9000 - Other Expenditures							
57-00-92900	Miscellaneous	3,658.97	3,583.14	2,000.00	4,203.28	2,049.00	2,100.00
57-00-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**3,658.97**	**3,583.14**	**2,000.00**	**4,203.28**	**2,049.00**	**2,100.00**
	Department: 00 - 00 Total:	**507,495.60**	**1,978,893.24**	**1,631,166.01**	**348,684.75**	**535,947.98**	**2,609,075.57**
	Expense Total:	**507,495.60**	**1,978,893.24**	**1,631,166.01**	**348,684.75**	**535,947.98**	**2,609,075.57**
	Fund: 57 - Airport Surplus (Deficit):	**16,982.21**	**14,308.52**	**-85,674.01**	**53,590.62**	**16,848.02**	**633,363.43**

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
Fund: 58 - Railroad							
Revenue							
Department: 00 - 00							
Category: 3470 - Grants							
58-00-34710	Grant Income	941,237.28	0.00	6,040,000.00	58,762.72	200,000.00	100,000.00
	Category: 3470 - Grants Total:	**941,237.28**	**0.00**	**6,040,000.00**	**58,762.72**	**200,000.00**	**100,000.00**
Category: 3700 - Rail Car Fees							
58-00-37010	Capital Fund Revenue	432,119.20	362,022.20	500,000.00	337,527.42	478,000.00	0.00
58-00-37020	Switch Absorption Fees	509,135.10	458,338.80	500,000.00	348,690.90	486,000.00	837,900.00
58-00-37030	In/Out Storage Switch Fees	20,964.00	22,015.50	35,000.00	60,645.63	72,000.00	121,000.00
58-00-37040	Storage Fees	78,950.70	44,770.80	60,000.00	96,954.60	132,000.00	225,100.00
	Category: 3700 - Rail Car Fees Total:	**1,041,169.00**	**887,147.30**	**1,095,000.00**	**843,818.55**	**1,168,000.00**	**1,184,000.00**
Category: 3810 - Investment Income							
58-00-38100	Interest Income	20,270.64	10,025.46	10,000.00	8,290.84	8,900.00	15,000.00
	Category: 3810 - Investment Income Total:	**20,270.64**	**10,025.46**	**10,000.00**	**8,290.84**	**8,900.00**	**15,000.00**
Category: 3890 - Miscellaneous Income							
58-00-38900	Other Revenue	64,086.00	37,492.20	30,000.00	25,705.00	26,000.00	26,000.00
	Category: 3890 - Miscellaneous Income Total:	**64,086.00**	**37,492.20**	**30,000.00**	**25,705.00**	**26,000.00**	**26,000.00**
	Department: 00 - 00 Total:	**2,066,762.92**	**934,664.96**	**7,175,000.00**	**936,577.11**	**1,402,900.00**	**1,325,000.00**
	Revenue Total:	**2,066,762.92**	**934,664.96**	**7,175,000.00**	**936,577.11**	**1,402,900.00**	**1,325,000.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
58-00-42100	Full-Time	146,789.20	150,769.87	0.00	25,537.68	16,800.00	26,000.00
58-00-42200	Part-Time	0.00	0.00	70,000.00	0.00	0.00	7,800.00
58-00-45100	Health Insurance	20,871.60	19,775.36	21,573.00	11,692.48	16,500.00	17,930.98
58-00-46100	Social Security	10,547.77	10,864.05	5,000.00	3,332.17	6,200.00	2,585.70
58-00-46300	IMRF	7,222.16	8,081.18	0.00	2,426.67	4,500.00	1,274.00
	Category: 4000 - Personnel Total:	**185,430.73**	**189,490.46**	**96,573.00**	**42,989.00**	**44,000.00**	**55,590.68**
Category: 5000 - Contractual Services							
58-00-51200	Equipment Maintenance	0.00	0.00	25,000.00	0.00	13,680.00	15,000.00
58-00-51700	Grounds Maintenance	129.74	250.00	10,000.00	8,143.47	8,200.00	8,200.00
58-00-53200	Engineering Services	169,148.35	56,201.50	200,000.00	89,477.94	150,000.00	25,000.00
58-00-53300	Legal Services	15,099.50	19,054.50	50,000.00	10,174.40	15,000.00	17,000.00

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
58-00-53700	Network Administration	26,811.00	30,041.04	34,473.00	22,982.00	34,473.00	27,615.00
58-00-54100	Marketing Expense	11,755.09	3,146.01	50,000.00	4,679.63	3,200.00	5,000.00
58-00-54900	Other Professional Services	106,591.66	73,839.00	125,000.00	58,938.26	108,000.00	118,000.00
58-00-54920	Bureau of Railroad Grant Appli...	0.00	12,800.00	60,000.00	0.00	35,000.00	0.00
58-00-55100	Postage	0.00	0.00	100.00	0.00	100.00	100.00
58-00-55300	Publishing	0.00	0.00	1,000.00	0.00	0.00	0.00
58-00-56100	Dues	27,017.88	28,557.89	30,000.00	30,343.00	35,000.00	35,000.00
58-00-56200	Travel	444.09	3,231.61	2,000.00	648.23	1,000.00	1,000.00
58-00-56300	Training	2,133.13	1,035.12	0.00	143.86	1,000.00	1,000.00
58-00-56600	Conference	325.00	375.00	3,000.00	0.00	1,000.00	1,000.00
58-00-57100	Utilities	2,873.52	7,002.00	1,500.00	3,599.83	6,400.00	6,500.00
58-00-59200	General Insurance	0.00	0.00	0.00	0.00	0.00	0.00
58-00-59400	Lease or Rentals	0.00	19,278.00	3,780.00	0.00	4,600.00	4,600.00
58-00-59500	Property Tax	1,255.28	1,178.80	1,500.00	1,133.56	1,500.00	1,500.00
	Category: 5000 - Contractual Services Total:	**363,584.24**	**255,990.47**	**597,353.00**	**230,264.18**	**418,153.00**	**266,515.00**
Category: 6000 - Commodities							
58-00-65100	Office Supplies	0.00	0.00	0.00	0.00	200.00	300.00
	Category: 6000 - Commodities Total:	**0.00**	**0.00**	**0.00**	**0.00**	**200.00**	**300.00**
Category: 7000 - Debt Service							
58-00-72260	Principal Expense - GREDCO Lo...	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 8000 - Capital Outlay							
58-00-81000	Land	0.00	0.00	400,000.00	0.00	0.00	50,000.00
58-00-83000	Equipment	1,087.54	0.00	0.00	0.00	0.00	27,000.00
58-00-89000	Other Improvements	590,964.56	18,904.73	200,000.00	103,044.65	214,000.00	185,000.00
58-00-89330	Rochelle Transload Center	827,817.48	-208,526.76	6,000,000.00	0.00	825,000.00	232,000.00
	Category: 8000 - Capital Outlay Total:	**1,419,869.58**	**-189,622.03**	**6,600,000.00**	**103,044.65**	**1,039,000.00**	**494,000.00**
Category: 9000 - Other Expenditures							
58-00-99901	General Fund Transfer	50,000.04	50,000.04	75,000.00	50,000.00	75,000.00	100,000.00
58-00-99936	Capital Improvement Fund Tra...	194,831.25	188,513.00	188,000.00	175,312.50	176,000.00	448,000.00
58-00-99957	Airport Fund Transfer	77,000.04	165,000.00	50,000.00	33,333.36	0.00	50,000.00
58-00-99959	Transfer to Golf Course	0.00	0.00	0.00	0.00	50,000.00	60,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
58-00-99964	Admin Services Fund Transfer	55,871.04	38,364.72	0.00	0.00	0.00	0.00
58-00-99977	Transfer to Downtown TIF	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
	Category: 9000 - Other Expenditures Total:	**377,702.37**	**441,877.76**	**363,000.00**	**308,645.86**	**351,000.00**	**658,000.00**
	Department: 00 - 00 Total:	**2,346,586.92**	**697,736.66**	**7,656,926.00**	**684,943.69**	**1,852,353.00**	**1,474,405.68**
	Expense Total:	**2,346,586.92**	**697,736.66**	**7,656,926.00**	**684,943.69**	**1,852,353.00**	**1,474,405.68**
	Fund: 58 - Railroad Surplus (Deficit):	**-279,824.00**	**236,928.30**	**-481,926.00**	**251,633.42**	**-449,453.00**	**-149,405.68**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 59 - Golf Course							
Revenue							
Department: 00 - 00							
Category: 3640 - Golf Fees							
59-00-36400	Golf Rounds	158,363.88	193,177.48	150,000.00	132,006.50	160,000.00	160,000.00
	Category: 3640 - Golf Fees Total:	**158,363.88**	**193,177.48**	**150,000.00**	**132,006.50**	**160,000.00**	**160,000.00**
Category: 3641 - Season Pass							
59-00-36410	Season Pass	52,540.00	46,410.00	50,000.00	69,430.00	68,680.00	65,000.00
	Category: 3641 - Season Pass Total:	**52,540.00**	**46,410.00**	**50,000.00**	**69,430.00**	**68,680.00**	**65,000.00**
Category: 3643 - Cart Rentals							
59-00-36430	Cart Rentals	64,205.18	68,500.00	65,000.00	55,430.81	65,000.00	65,000.00
	Category: 3643 - Cart Rentals Total:	**64,205.18**	**68,500.00**	**65,000.00**	**55,430.81**	**65,000.00**	**65,000.00**
Category: 3810 - Investment Income							
59-00-38100	Interest Income	2,779.11	3,691.00	800.00	5,524.60	5,000.00	3,000.00
	Category: 3810 - Investment Income Total:	**2,779.11**	**3,691.00**	**800.00**	**5,524.60**	**5,000.00**	**3,000.00**
Category: 3890 - Miscellaneous Income							
59-00-38900	Miscellaneous Revenue	8,237.67	5,605.00	7,500.00	8,251.00	7,736.00	6,000.00
59-00-38983	Merchandise Sales	12,748.94	15,744.72	15,000.00	13,891.01	17,000.00	15,000.00
	Category: 3890 - Miscellaneous Income Total:	**20,986.61**	**21,349.72**	**22,500.00**	**22,142.01**	**24,736.00**	**21,000.00**
Category: 3930 - Intergovenrmental Agreement							
59-00-39300	Contribution from the Park Dist...	60,000.00	60,000.00	110,000.00	40,000.00	60,000.00	235,000.00
	Category: 3930 - Intergovenrmental Agreement Total:	**60,000.00**	**60,000.00**	**110,000.00**	**40,000.00**	**60,000.00**	**235,000.00**
Category: 3990 - Interfund Transfers							
59-00-39919	Transfer from Hotel/Motel Tax	60,000.00	60,000.00	110,000.00	40,000.00	60,000.00	235,000.00
59-00-39958	Transfer from Railroad	0.00	0.00	0.00	0.00	0.00	60,000.00
	Category: 3990 - Interfund Transfers Total:	**60,000.00**	**60,000.00**	**110,000.00**	**40,000.00**	**60,000.00**	**295,000.00**
	Department: 00 - 00 Total:	**418,874.78**	**453,128.20**	**508,300.00**	**364,533.92**	**443,416.00**	**844,000.00**
	Revenue Total:	**418,874.78**	**453,128.20**	**508,300.00**	**364,533.92**	**443,416.00**	**844,000.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
59-00-42100	Full-Time	95,687.96	114,958.00	105,834.56	67,514.90	106,000.00	109,539.23
59-00-45200	Life Insurance	43.70	41.80	75.00	28.00	75.00	75.00
59-00-45400	Workers' Compensation	10,501.20	13,646.86	10,500.00	7,320.87	10,500.00	13,000.00

Account	Description	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
59-00-46100	Social Security	14,143.22	16,486.95	15,746.00	11,573.75	15,746.00	16,794.75
59-00-46300	IMRF	4,707.80	6,161.82	5,853.00	3,846.06	5,853.00	5,367.42
	Category: 4000 - Personnel Total:	**125,083.88**	**151,295.43**	**138,008.56**	**90,283.58**	**138,174.00**	**144,776.40**
Category: 7000 - Debt Service							
59-00-72200	Principal Expense - Equipment ...	4,968.21	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**4,968.21**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 8000 - Capital Outlay							
59-00-83000	Equipment	46,881.06	15,374.84	20,000.00	4,949.11	20,000.00	20,000.00
59-00-89000	Other Improvements	47,449.94	37,104.69	120,000.00	25,933.48	20,000.00	350,000.00
	Category: 8000 - Capital Outlay Total:	**94,331.00**	**52,479.53**	**140,000.00**	**30,882.59**	**40,000.00**	**370,000.00**
	Department: 00 - 00 Total:	**224,383.09**	**203,774.96**	**278,008.56**	**121,166.17**	**178,174.00**	**514,776.40**
Department: 20 - Grounds							
Category: 4000 - Personnel							
59-20-42200	Part-Time	30,023.50	26,096.00	50,000.00	27,774.00	50,000.00	50,000.00
	Category: 4000 - Personnel Total:	**30,023.50**	**26,096.00**	**50,000.00**	**27,774.00**	**50,000.00**	**50,000.00**
Category: 5000 - Contractual Services							
59-20-51200	Equipment Maintenance	20,474.19	21,366.99	13,500.00	13,584.49	15,000.00	16,000.00
59-20-51700	Grounds Maintenance	0.00	750.00	750.00	0.00	0.00	0.00
59-20-53400	Medical Services	226.00	230.00	0.00	350.00	350.00	350.00
59-20-54900	Other Professional Services	2,124.50	5,099.50	4,500.00	2,594.00	4,500.00	4,500.00
59-20-57100	Utilities	10,256.51	7,601.89	8,500.00	8,052.78	8,500.00	8,500.00
	Category: 5000 - Contractual Services Total:	**33,081.20**	**35,048.38**	**27,250.00**	**24,581.27**	**28,350.00**	**29,350.00**
Category: 6000 - Commodities							
59-20-61700	Grounds Supplies	17,901.20	21,436.84	20,000.00	18,889.81	20,000.00	20,000.00
59-20-65500	Gasoline/Oil	16,586.35	22,286.85	16,000.00	13,256.63	16,000.00	16,000.00
	Category: 6000 - Commodities Total:	**34,487.55**	**43,723.69**	**36,000.00**	**32,146.44**	**36,000.00**	**36,000.00**
Category: 9000 - Other Expenditures							
59-20-92900	Miscellaneous	0.00	4,400.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**0.00**	**4,400.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 20 - Grounds Total:	**97,592.25**	**109,268.07**	**113,250.00**	**84,501.71**	**114,350.00**	**115,350.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Department: 31 - Pro Shop							
Category: 4000 - Personnel							
59-31-42200	Part-Time	59,166.00	74,462.00	50,000.00	53,967.50	50,000.00	60,000.00
	Category: 4000 - Personnel Total:	**59,166.00**	**74,462.00**	**50,000.00**	**53,967.50**	**50,000.00**	**60,000.00**
Category: 5000 - Contractual Services							
59-31-51100	Building Maintenance	266.54	678.23	750.00	0.00	0.00	0.00
59-31-53400	Medical Services	0.00	618.00	0.00	474.00	474.00	450.00
59-31-56100	Dues	750.00	1,905.00	3,000.00	900.00	3,000.00	3,000.00
59-31-57100	Utilities	3,578.18	3,567.41	4,000.00	1,810.33	4,000.00	4,000.00
59-31-59200	General Insurance	10,396.08	9,202.52	8,000.00	6,930.72	9,000.00	8,000.00
59-31-59400	Lease or Rentals	35,728.81	39,025.55	30,000.00	25,391.90	32,000.00	35,000.00
	Category: 5000 - Contractual Services Total:	**50,719.61**	**54,996.71**	**45,750.00**	**35,506.95**	**48,474.00**	**50,450.00**
Category: 6000 - Commodities							
59-31-65200	Operating Supplies	21,204.72	19,684.70	12,000.00	21,011.40	17,478.00	15,000.00
59-31-65400	Janitorial Supplies	988.53	369.73	750.00	0.00	750.00	0.00
	Category: 6000 - Commodities Total:	**22,193.25**	**20,054.43**	**12,750.00**	**21,011.40**	**18,228.00**	**15,000.00**
Category: 7000 - Debt Service							
59-31-72201	Principal - Leases	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 7000 - Debt Service Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Category: 9000 - Other Expenditures							
59-31-91100	Community Relations	7,562.00	7,554.11	5,000.00	5,142.00	5,000.00	5,000.00
59-31-92900	Miscellaneous	9,402.31	7,121.37	3,000.00	5,478.06	3,500.00	3,000.00
	Category: 9000 - Other Expenditures Total:	**16,964.31**	**14,675.48**	**8,000.00**	**10,620.06**	**8,500.00**	**8,000.00**
	Department: 31 - Pro Shop Total:	**149,043.17**	**164,188.62**	**116,500.00**	**121,105.91**	**125,202.00**	**133,450.00**
	Expense Total:	**471,018.51**	**477,231.65**	**507,758.56**	**326,773.79**	**417,726.00**	**763,576.40**
	Fund: 59 - Golf Course Surplus (Deficit):	**-52,143.73**	**-24,103.45**	**541.44**	**37,760.13**	**25,690.00**	**80,423.60**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 64 - Administrative Services							
Revenue							
Department: 00 - 00							
Category: 3810 - Investment Income							
64-00-38100	Interest Income	1,334.69	1,329.25	2,000.00	1,902.95	2,000.00	2,000.00
	Category: 3810 - Investment Income Total:	**1,334.69**	**1,329.25**	**2,000.00**	**1,902.95**	**2,000.00**	**2,000.00**
Category: 3890 - Miscellaneous Income							
64-00-38900	Miscellaneous Revenue	1,479.26	1,399.17	2,000.00	1,415.34	1,500.00	2,000.00
	Category: 3890 - Miscellaneous Income Total:	**1,479.26**	**1,399.17**	**2,000.00**	**1,415.34**	**1,500.00**	**2,000.00**
Category: 3990 - Interfund Transfers							
64-00-39901	Transfer From General Fund	490,791.96	444,147.00	480,852.00	320,568.00	480,852.00	487,435.28
64-00-39912	Transfer From Insurance	11,000.04	11,000.04	11,000.00	7,333.36	11,000.00	11,000.00
64-00-39951	Transfer From Water	105,170.04	95,174.04	103,040.00	68,693.36	103,040.00	104,450.42
64-00-39952	Transfer From Water Reclamat...	122,697.96	111,036.96	120,212.98	80,142.00	120,213.00	121,858.82
64-00-39954	Transfer From Electric	981,582.96	888,293.04	961,704.00	641,136.00	961,704.00	974,870.57
64-00-39955	Transfer From Technology Fund	52,584.96	47,586.96	51,520.00	34,346.64	51,520.00	52,225.21
64-00-39958	Transfer from Railroad	55,871.04	38,364.72	0.00	0.00	0.00	0.00
	Category: 3990 - Interfund Transfers Total:	**1,819,698.96**	**1,635,602.76**	**1,728,328.98**	**1,152,219.36**	**1,728,329.00**	**1,751,840.30**
	Department: 00 - 00 Total:	**1,822,512.91**	**1,638,331.18**	**1,732,328.98**	**1,155,537.65**	**1,731,829.00**	**1,755,840.30**
	Revenue Total:	**1,822,512.91**	**1,638,331.18**	**1,732,328.98**	**1,155,537.65**	**1,731,829.00**	**1,755,840.30**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
64-00-42100	Full-Time	982,694.73	1,022,474.45	1,130,785.00	690,608.02	1,130,785.00	1,062,592.00
64-00-42200	Part-Time	0.00	16,265.93	0.00	5,776.00	12,000.00	35,500.00
64-00-42300	Overtime	252.00	0.00	1,000.00	98.88	500.00	500.00
64-00-42400	Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
64-00-45100	Health Insurance	143,777.34	121,142.39	180,414.00	97,950.29	160,000.00	188,000.00
64-00-45200	Life Insurance	433.55	355.20	400.00	252.00	364.00	400.00
64-00-45300	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
64-00-46100	Social Security	69,951.23	74,485.74	86,581.55	51,825.25	87,461.30	84,042.29
64-00-46300	IMRF	48,223.07	55,250.46	62,587.71	46,078.75	60,937.09	53,831.01
	Category: 4000 - Personnel Total:	**1,245,331.92**	**1,289,974.17**	**1,461,768.26**	**892,589.19**	**1,452,047.39**	**1,424,865.30**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Category: 5000 - Contractual Services							
64-00-54900	Other Professional Services	33,684.94	56,755.99	45,000.00	41,512.15	45,000.00	45,000.00
64-00-55100	Postage	13.00	10.60	0.00	10.10	10.00	0.00
64-00-55200	Telephone	3,505.54	3,441.17	3,000.00	1,601.27	3,000.00	3,000.00
64-00-55300	Publishing	1,960.75	2,100.00	2,100.00	1,872.00	2,100.00	2,500.00
64-00-56100	Dues	3,258.67	2,269.00	2,600.00	948.33	2,600.00	2,600.00
64-00-56200	Travel	8,645.60	3,422.98	16,000.00	3,638.70	13,000.00	15,000.00
64-00-56300	Training	3,353.25	1,768.45	5,250.00	6,816.37	7,000.00	7,000.00
64-00-56400	Tuition	0.00	3,058.50	8,995.00	0.00	3,500.00	6,150.00
64-00-56600	Conference	18,322.99	15,163.26	18,115.00	15,614.13	18,000.00	19,000.00
	Category: 5000 - Contractual Services Total:	**72,744.74**	**87,989.95**	**101,060.00**	**72,013.05**	**94,210.00**	**100,250.00**
Category: 6000 - Commodities							
64-00-65100	Office Supplies	7,046.67	5,600.52	8,000.00	7,537.29	8,000.00	8,000.00
64-00-65200	Operating Supplies	890.30	0.00	400.00	197.96	400.00	400.00
64-00-66100	Safety Supplies	0.00	153.70	0.00	0.00	0.00	0.00
64-00-68400	Software	127,507.43	83,252.56	85,000.00	23,988.63	85,000.00	85,000.00
	Category: 6000 - Commodities Total:	**135,444.40**	**89,006.78**	**93,400.00**	**31,723.88**	**93,400.00**	**93,400.00**
Category: 8000 - Capital Outlay							
64-00-83000	Equipment	7,813.25	5,025.84	6,000.00	9,291.37	10,000.00	6,000.00
64-00-83010	Equipment - IT	0.00	0.00	0.00	0.00	0.00	3,825.00
64-00-87000	Furniture	2,089.92	0.00	3,000.00	58.16	0.00	3,000.00
64-00-89000	Other	223,240.38	4,662.59	5,000.00	0.00	0.00	5,000.00
	Category: 8000 - Capital Outlay Total:	**233,143.55**	**9,688.43**	**14,000.00**	**9,349.53**	**10,000.00**	**17,825.00**
Category: 9000 - Other Expenditures							
64-00-91000	Bad Debt	0.00	54,251.56	100.00	2,186.08	2,500.00	2,500.00
64-00-91100	Community Relations	24,759.63	24,592.07	30,000.00	15,744.91	30,000.00	30,000.00
64-00-91200	Employee Wellness	2,624.34	387.53	7,000.00	1,390.91	7,000.00	7,000.00
64-00-91300	Safety	2,903.05	18,521.23	20,000.00	8,863.17	20,000.00	75,000.00
64-00-92900	Miscellaneous	4,997.53	4,853.69	5,000.00	7,709.33	5,000.00	5,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
64-00-95100	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
	Category: 9000 - Other Expenditures Total:	**35,284.55**	**102,606.08**	**62,100.00**	**35,894.40**	**64,500.00**	**119,500.00**
	Department: 00 - 00 Total:	**1,721,949.16**	**1,579,265.41**	**1,732,328.26**	**1,041,570.05**	**1,714,157.39**	**1,755,840.30**
	Expense Total:	**1,721,949.16**	**1,579,265.41**	**1,732,328.26**	**1,041,570.05**	**1,714,157.39**	**1,755,840.30**
	Fund: 64 - Administrative Services Surplus (Deficit):	**100,563.75**	**59,065.77**	**0.72**	**113,967.60**	**17,671.61**	**0.00**

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 71 - Police Pension							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
71-00-31110	Current Tax Levy	767,138.29	828,657.04	936,364.00	597,767.98	936,364.00	1,012,243.00
	Category: 3110 - Property Total:	**767,138.29**	**828,657.04**	**936,364.00**	**597,767.98**	**936,364.00**	**1,012,243.00**
Category: 3420 - Other Taxes							
71-00-34200	Illinois Personal Property Repla...	169,823.66	182,837.00	206,421.00	206,421.44	206,421.00	223,148.00
	Category: 3420 - Other Taxes Total:	**169,823.66**	**182,837.00**	**206,421.00**	**206,421.44**	**206,421.00**	**223,148.00**
Category: 3790 - Other Revenues							
71-00-37900	Other Revenue	439,364.95	179,828.41	180,000.00	126,472.74	185,000.00	185,000.00
	Category: 3790 - Other Revenues Total:	**439,364.95**	**179,828.41**	**180,000.00**	**126,472.74**	**185,000.00**	**185,000.00**
Category: 3810 - Investment Income							
71-00-38100	Interest Income	97,105.57	95,379.81	100,000.00	65,683.91	96,638.90	100,000.00
71-00-38117	Unrealized Gains/Losses	1,259,414.57	821,719.90	800,000.00	1,627,269.31	2,000,000.00	1,000,000.00
71-00-38118	Gains/Losses	340,404.50	457,187.97	400,000.00	207,070.68	250,000.00	400,000.00
	Category: 3810 - Investment Income Total:	**1,696,924.64**	**1,374,287.68**	**1,300,000.00**	**1,900,023.90**	**2,346,638.90**	**1,500,000.00**
Category: 3830 - Contributions							
71-00-38300	Member Contributions	181,007.75	198,209.35	200,000.00	135,453.52	208,863.50	217,500.00
	Category: 3830 - Contributions Total:	**181,007.75**	**198,209.35**	**200,000.00**	**135,453.52**	**208,863.50**	**217,500.00**
	Department: 00 - 00 Total:	**3,254,259.29**	**2,763,819.48**	**2,822,785.00**	**2,966,139.58**	**3,883,287.40**	**3,137,891.00**
	Revenue Total:	**3,254,259.29**	**2,763,819.48**	**2,822,785.00**	**2,966,139.58**	**3,883,287.40**	**3,137,891.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
71-00-44000	Service Pension	886,763.49	896,223.02	922,646.00	652,494.90	972,752.04	998,810.00
71-00-44001	Surviving Spouse Pension	298,915.59	379,096.92	379,096.00	248,737.74	379,096.00	379,096.00
71-00-44002	Pension Refund	114,166.35	0.00	0.00	0.00	0.00	0.00
	Category: 4000 - Personnel Total:	**1,299,845.43**	**1,275,319.94**	**1,301,742.00**	**901,232.64**	**1,351,848.04**	**1,377,906.00**
Category: 5000 - Contractual Services							
71-00-53300	Legal	3,849.91	7,286.22	6,000.00	3,688.18	6,000.00	6,000.00
71-00-54900	Investment/Management Fee	19,299.57	8,434.54	10,000.00	23,210.58	50,718.00	52,000.00
71-00-56100	Association Dues	795.00	825.00	795.00	0.00	850.00	900.00
71-00-56600	Conference/Seminar	1,375.00	585.00	600.00	885.00	885.00	1,000.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
71-00-59200	Fiduciary Insurance	3,199.00	3,199.00	3,300.00	3,259.00	3,259.00	3,425.00
	Category: 5000 - Contractual Services Total:	**28,518.48**	**20,329.76**	**20,695.00**	**31,042.76**	**61,712.00**	**63,325.00**
Category: 9000 - Other Expenditures							
71-00-92900	Miscellaneous	10,881.78	8,372.59	8,200.00	8,034.00	8,034.00	8,500.00
	Category: 9000 - Other Expenditures Total:	**10,881.78**	**8,372.59**	**8,200.00**	**8,034.00**	**8,034.00**	**8,500.00**
	Department: 00 - 00 Total:	**1,339,245.69**	**1,304,022.29**	**1,330,637.00**	**940,309.40**	**1,421,594.04**	**1,449,731.00**
	Expense Total:	**1,339,245.69**	**1,304,022.29**	**1,330,637.00**	**940,309.40**	**1,421,594.04**	**1,449,731.00**
	Fund: 71 - Police Pension Surplus (Deficit):	**1,915,013.60**	**1,459,797.19**	**1,492,148.00**	**2,025,830.18**	**2,461,693.36**	**1,688,160.00**

Budget Worksheet Condensed For Fiscal: 2025 Per 5

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 72 - Fire Pension							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
72-00-31120	Current Tax Levy	419,157.57	427,030.08	460,452.00	293,953.02	460,452.00	481,241.00
	Category: 3110 - Property Total:	**419,157.57**	**427,030.08**	**460,452.00**	**293,953.02**	**460,452.00**	**481,241.00**
Category: 3420 - Other Taxes							
72-00-34200	Illinois Personal Property Repla...	92,787.63	94,223.00	101,507.00	101,506.64	101,507.00	106,090.00
	Category: 3420 - Other Taxes Total:	**92,787.63**	**94,223.00**	**101,507.00**	**101,506.64**	**101,507.00**	**106,090.00**
Category: 3790 - Other Revenues							
72-00-37900	Other Revenue	355,765.23	181,256.06	180,000.00	124,921.42	185,000.00	185,000.00
	Category: 3790 - Other Revenues Total:	**355,765.23**	**181,256.06**	**180,000.00**	**124,921.42**	**185,000.00**	**185,000.00**
Category: 3810 - Investment Income							
72-00-38100	Interest Income	130,130.11	187,917.28	125,000.00	129,116.80	155,784.68	125,000.00
72-00-38102	Dividend Income	80,761.93	79,964.62	60,000.00	51,974.81	63,887.94	65,000.00
72-00-38117	Unrealized Gains/Losses	1,644,471.90	979,003.29	750,000.00	921,727.71	909,075.06	850,000.00
72-00-38118	Gains/Losses	-251,931.41	78,791.20	100,000.00	513,522.24	273,880.68	250,000.00
	Category: 3810 - Investment Income Total:	**1,603,432.53**	**1,325,676.39**	**1,035,000.00**	**1,616,341.56**	**1,402,628.36**	**1,290,000.00**
Category: 3830 - Contributions							
72-00-38300	Member Contributions	127,533.07	166,447.75	168,000.00	113,656.67	173,351.78	181,000.00
	Category: 3830 - Contributions Total:	**127,533.07**	**166,447.75**	**168,000.00**	**113,656.67**	**173,351.78**	**181,000.00**
	Department: 00 - 00 Total:	**2,598,676.03**	**2,194,633.28**	**1,944,959.00**	**2,250,379.31**	**2,322,939.14**	**2,243,331.00**
	Revenue Total:	**2,598,676.03**	**2,194,633.28**	**1,944,959.00**	**2,250,379.31**	**2,322,939.14**	**2,243,331.00**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
72-00-44000	Service Pension	625,546.20	613,791.12	633,000.00	421,090.72	631,636.08	651,000.00
72-00-44001	Surviving Spouse Pension	14,547.48	43,642.44	45,000.00	29,094.96	43,642.44	45,000.00
72-00-44002	Pension Refund	0.00	73,383.15	0.00	0.00	0.00	0.00
	Category: 4000 - Personnel Total:	**640,093.68**	**730,816.71**	**678,000.00**	**450,185.68**	**675,278.52**	**696,000.00**
Category: 5000 - Contractual Services							
72-00-53300	Legal	3,806.22	4,115.19	4,000.00	4,131.43	5,149.68	5,500.00
72-00-54900	Investment/Management Fee	13,255.88	16,036.92	14,000.00	25,856.06	39,000.00	41,000.00
72-00-56100	Association Dues	795.00	825.00	795.00	0.00	850.00	900.00

		2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 Projections	2026 2026
72-00-56600	Conference/Seminar	825.00	630.00	750.00	295.00	750.00	750.00
72-00-59200	Fiduciary Insurance	3,461.00	3,347.00	0.00	0.00	3,514.00	3,700.00
	Category: 5000 - Contractual Services Total:	**22,143.10**	**24,954.11**	**19,545.00**	**30,282.49**	**49,263.68**	**51,850.00**
Category: 9000 - Other Expenditures							
72-00-92900	Miscellaneous	8,565.00	8,945.41	8,250.00	8,034.00	8,034.00	8,500.00
	Category: 9000 - Other Expenditures Total:	**8,565.00**	**8,945.41**	**8,250.00**	**8,034.00**	**8,034.00**	**8,500.00**
	Department: 00 - 00 Total:	**670,801.78**	**764,716.23**	**705,795.00**	**488,502.17**	**732,576.20**	**756,350.00**
	Expense Total:	**670,801.78**	**764,716.23**	**705,795.00**	**488,502.17**	**732,576.20**	**756,350.00**
	Fund: 72 - Fire Pension Surplus (Deficit):	**1,927,874.25**	**1,429,917.05**	**1,239,164.00**	**1,761,877.14**	**1,590,362.94**	**1,486,981.00**
	Report Surplus (Deficit):	**20,346,958.29**	**7,921,513.65**	**-13,610,572.83**	**2,845,069.36**	**-1,748,518.87**	**-16,223,264.11**

Group Summary

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 01 - General						
Revenue						
Department: 00 - 00						
3110 - Property	2,023,399.25	2,129,266.92	2,149,141.00	1,372,020.47	2,149,141.00	2,245,809.00
3150 - Road and Bridge	201,315.94	218,333.37	215,000.00	145,241.70	215,000.00	215,000.00
3210 - Liquor	48,275.00	42,675.00	45,000.00	40,585.00	43,000.00	45,000.00
3250 - Licenses	473,403.79	477,079.28	485,000.00	336,683.71	472,000.00	475,000.00
3260 - Other Licenses	17,203.72	21,195.57	20,250.00	30,650.00	35,500.00	35,500.00
3310 - Permits	101,680.20	53,352.97	52,500.00	20,279.23	22,503.32	27,000.00
3313 - Building Permits	2,600.00	750.00	1,000.00	2,600.00	4,000.00	4,000.00
3410 - Income	1,508,708.55	1,604,122.68	1,661,645.86	1,238,597.76	1,661,646.00	1,702,169.20
3420 - Other Taxes	703,855.57	405,950.61	360,000.00	217,353.35	302,107.60	320,000.00
3435 - Miscellaneous	344,114.13	362,306.89	360,000.00	254,437.83	370,000.00	370,000.00
3440 - Sales	3,201,377.45	3,246,394.11	3,094,462.48	2,249,711.19	3,130,000.00	3,035,356.38
3446 - Other Tax	14,303.94	15,081.15	16,530.50	9,934.78	12,386.08	15,208.06
3470 - Grants	0.00	70,272.73	406,606.00	253,894.25	395,000.00	360,000.00
3510 - Fines	51,629.55	83,258.93	75,000.00	50,938.50	71,000.00	75,000.00
3635 - Water Rec Solid Waste Charge	39,768.00	34,683.75	50,000.00	31,335.75	50,000.00	50,000.00
3660 - Public Safety Fees	1,255,059.11	1,184,506.08	1,138,511.64	970,308.09	1,383,512.00	1,786,767.00
3690 - Street Department Fees	218,009.88	223,091.19	260,000.00	143,957.51	250,000.00	260,000.00
3760 - Cemetery Fees	43,500.00	67,250.00	55,000.00	40,050.00	65,000.00	65,000.00
3790 - Other Revenues	7,419.17	5,000.00	0.00	5,000.00	5,000.00	0.00
3810 - Investment Income	541,213.36	748,665.52	600,000.00	363,698.72	540,000.00	550,000.00
3890 - Miscellaneous Income	113,124.56	54,292.10	60,000.00	41,918.91	60,000.00	60,000.00
3910 - Other Financing Sources	0.00	0.00	0.00	0.00	0.00	625,000.00
3990 - Interfund Transfers	2,662,387.00	3,163,257.96	3,758,823.58	2,505,882.24	3,758,823.00	4,004,665.00
Department: 00 - 00 Total:	**13,572,348.17**	**14,210,786.81**	**14,864,471.06**	**10,325,078.99**	**14,995,619.00**	**16,326,474.64**
Revenue Total:	**13,572,348.17**	**14,210,786.81**	**14,864,471.06**	**10,325,078.99**	**14,995,619.00**	**16,326,474.64**
Expense						
Department: 12 - Mayor & City Council						
4000 - Personnel	24,834.97	24,765.60	25,250.00	16,024.80	25,250.00	25,500.00
5000 - Contractual Services	3,169.46	5,206.40	8,500.00	6,494.01	12,000.00	12,550.00
6000 - Commodities	192.19	364.00	1,000.00	409.33	1,000.00	1,500.00
8000 - Capital Outlay	0.00	369.99	18,000.00	0.00	0.00	8,750.00
9000 - Other Expenditures	5,876.62	7,302.14	7,500.00	1,458.64	4,500.00	8,500.00
Department: 12 - Mayor & City Council Total:	**34,073.24**	**38,008.13**	**60,250.00**	**24,386.78**	**42,750.00**	**56,800.00**
Department: 13 - City Clerk						
4000 - Personnel	112,722.16	130,336.99	147,724.12	99,881.77	150,235.00	153,794.00
5000 - Contractual Services	23,444.26	48,129.09	36,766.00	22,408.25	35,840.00	45,490.00

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
6000 - Commodities	284.54	1,617.98	1,500.00	486.92	1,500.00	1,500.00
8000 - Capital Outlay	390.94	1,527.77	2,300.00	2,511.35	2,512.00	4,750.00
9000 - Other Expenditures	17,264.62	15,792.00	17,750.00	3,428.00	13,850.00	18,500.00
Department: 13 - City Clerk Total:	**154,106.52**	**197,403.83**	**206,040.12**	**128,716.29**	**203,937.00**	**224,034.00**
Department: 17 - Municipal Building						
5000 - Contractual Services	452,944.06	629,155.41	742,725.00	605,307.84	744,225.00	568,149.00
6000 - Commodities	14,580.42	9,584.90	14,500.00	7,909.67	15,500.00	15,500.00
8000 - Capital Outlay	0.00	10,000.00	25,000.00	5,625.00	25,000.00	25,000.00
9000 - Other Expenditures	1,942,666.83	1,018,790.04	1,241,852.00	895,691.47	1,251,852.00	1,077,435.00
Department: 17 - Municipal Building Total:	**2,410,191.31**	**1,667,530.35**	**2,024,077.00**	**1,514,533.98**	**2,036,577.00**	**1,686,084.00**
Department: 18 - City Attorney						
5000 - Contractual Services	120,586.32	109,216.00	110,000.00	85,485.87	110,000.00	110,000.00
Department: 18 - City Attorney Total:	**120,586.32**	**109,216.00**	**110,000.00**	**85,485.87**	**110,000.00**	**110,000.00**
Department: 19 - City Manager						
5000 - Contractual Services	28,502.26	23,887.75	32,050.00	12,650.48	32,850.00	32,400.00
6000 - Commodities	607.41	193.44	700.00	206.04	500.00	500.00
8000 - Capital Outlay	389.99	0.00	500.00	0.00	500.00	250.00
9000 - Other Expenditures	5,055.16	4,470.33	8,500.00	2,321.20	7,500.00	8,500.00
Department: 19 - City Manager Total:	**34,554.82**	**28,551.52**	**41,750.00**	**15,177.72**	**41,350.00**	**41,650.00**
Department: 21 - Police						
4000 - Personnel	4,039,226.08	4,274,988.94	4,803,523.00	3,046,553.12	4,547,854.00	5,059,638.00
5000 - Contractual Services	449,641.86	390,782.74	446,696.00	444,341.03	583,356.00	525,600.00
6000 - Commodities	122,158.98	140,897.78	155,000.00	147,254.81	232,330.00	291,900.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	59,381.06	174,760.17	80,700.00	38,750.16	40,000.00	56,000.00
9000 - Other Expenditures	2,019.95	2,482.55	11,500.00	4,485.63	14,500.00	15,500.00
Department: 21 - Police Total:	**4,672,427.93**	**4,983,912.18**	**5,497,419.00**	**3,681,384.75**	**5,418,040.00**	**5,948,638.00**
Department: 22 - Fire						
4000 - Personnel	2,671,018.64	3,223,024.00	3,354,789.00	2,173,206.80	3,353,192.24	3,590,188.39
5000 - Contractual Services	254,350.85	185,269.31	233,250.00	143,702.11	196,655.98	241,500.00
6000 - Commodities	88,082.90	88,966.52	102,000.00	61,779.45	92,280.70	106,500.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	14,930.23	329,175.06	122,459.00	31,834.72	99,025.30	88,200.00
9000 - Other Expenditures	308.63	2,618.50	3,000.00	233.00	466.00	1,000.00
Department: 22 - Fire Total:	**3,028,691.25**	**3,829,053.39**	**3,815,498.00**	**2,410,756.08**	**3,741,620.22**	**4,027,388.39**
Department: 41 - Street						
4000 - Personnel	1,190,093.65	1,372,514.73	1,479,731.00	978,937.34	1,466,153.00	1,575,873.31
5000 - Contractual Services	218,107.20	273,437.05	255,775.00	199,954.76	274,838.00	313,225.00
6000 - Commodities	328,032.90	277,786.37	371,000.00	230,583.01	364,500.00	416,000.00
7000 - Debt Service	130,722.63	130,722.63	130,723.00	0.00	130,723.00	130,723.00

Budget Worksheet Condensed For Fiscal: 2025 Per...5

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
8000 - Capital Outlay	523,767.50	142,392.67	219,500.00	49,477.85	219,500.00	848,750.00
9000 - Other Expenditures	163.02	261.61	200.00	208.42	409.00	200.00
Department: 41 - Street Total:	**2,390,886.90**	**2,197,115.06**	**2,456,929.00**	**1,459,161.38**	**2,456,123.00**	**3,284,771.31**
Department: 44 - Community Development						
4000 - Personnel	386,609.41	384,881.73	403,674.00	242,302.96	395,964.00	411,101.00
5000 - Contractual Services	90,857.48	76,159.18	115,600.00	69,071.48	76,362.00	98,500.00
6000 - Commodities	6,865.66	5,047.72	4,900.00	378.69	2,400.00	4,000.00
8000 - Capital Outlay	0.00	446.77	0.00	0.00	0.00	2,375.00
9000 - Other Expenditures	20,389.87	14,827.60	17,000.00	2,070.67	13,200.00	17,000.00
Department: 44 - Community Development Total:	**504,722.42**	**481,363.00**	**541,174.00**	**313,823.80**	**487,926.00**	**532,976.00**
Department: 46 - Cemetery						
4000 - Personnel	84,200.79	90,081.40	96,700.36	60,263.12	94,160.00	66,114.28
5000 - Contractual Services	51,468.42	49,051.71	59,200.00	41,678.51	59,200.00	65,760.00
6000 - Commodities	19,071.61	15,025.18	27,300.00	4,030.56	27,100.00	27,100.00
8000 - Capital Outlay	36,596.00	32,839.64	50,000.00	19,941.69	49,942.00	40,000.00
9000 - Other Expenditures	964.49	1,224.79	1,000.00	1,091.82	1,000.00	1,000.00
Department: 46 - Cemetery Total:	**192,301.31**	**188,222.72**	**234,200.36**	**127,005.70**	**231,402.00**	**199,974.28**
Department: 48 - Engineering						
4000 - Personnel	256,044.14	274,857.56	290,870.00	199,875.36	303,142.00	388,946.00
5000 - Contractual Services	43,183.97	39,229.18	45,600.00	31,271.53	49,350.00	46,100.00
6000 - Commodities	9,755.17	7,858.51	10,570.00	3,854.00	10,350.00	11,050.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	0.00	8,757.31	11,500.00	7,513.37	11,500.00	21,375.00
9000 - Other Expenditures	0.00	331.98	200.00	755.71	600.00	400.00
Department: 48 - Engineering Total:	**308,983.28**	**331,034.54**	**358,740.00**	**243,269.97**	**374,942.00**	**467,871.00**
Department: 61 - Economic Development						
4000 - Personnel	28.71	24.97	0.00	1.60	0.00	0.00
5000 - Contractual Services	3,884.92	8,911.13	23,500.00	10,341.76	20,550.00	22,200.00
6000 - Commodities	545.97	1,102.66	800.00	-59.66	300.00	300.00
8000 - Capital Outlay	174.99	0.00	0.00	0.00	0.00	0.00
9000 - Other Expenditures	2,678.75	472.71	2,500.00	237.58	1,500.00	1,200.00
Department: 61 - Economic Development Total:	**7,313.34**	**10,511.47**	**26,800.00**	**10,521.28**	**22,350.00**	**23,700.00**
Expense Total:	**13,858,838.64**	**14,061,922.19**	**15,372,877.48**	**10,014,223.60**	**15,167,017.22**	**16,603,886.98**
Fund: 01 - General Surplus (Deficit):	**-286,490.47**	**148,864.62**	**-508,406.42**	**310,855.39**	**-171,398.22**	**-277,412.34**

Budget Worksheet Condensed

For Fiscal: 2025 Per[...]5

Categor...	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 11 - Audit						
Revenue						
Department: 00 - 00						
3110 - Property	27,887.83	27,984.44	31,000.00	19,785.42	31,000.00	32,000.00
3810 - Investment Income	44.75	9.83	10.00	1.48	10.00	10.00
Department: 00 - 00 Total:	**27,932.58**	**27,994.27**	**31,010.00**	**19,786.90**	**31,010.00**	**32,010.00**
Revenue Total:	**27,932.58**	**27,994.27**	**31,010.00**	**19,786.90**	**31,010.00**	**32,010.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	33,207.50	30,400.00	31,315.00	31,315.00	31,315.00	32,255.00
Department: 00 - 00 Total:	**33,207.50**	**30,400.00**	**31,315.00**	**31,315.00**	**31,315.00**	**32,255.00**
Expense Total:	**33,207.50**	**30,400.00**	**31,315.00**	**31,315.00**	**31,315.00**	**32,255.00**
Fund: 11 - Audit Surplus (Deficit):	**-5,274.92**	**-2,405.73**	**-305.00**	**-11,528.10**	**-305.00**	**-245.00**

Budget Worksheet Condensed **For Fiscal: 2025 Per 5**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 12 - Insurance						
Revenue						
Department: 00 - 00						
3110 - Property	373,445.01	374,670.95	375,000.00	245,785.38	385,000.00	455,000.00
3810 - Investment Income	690.27	672.85	100.00	0.00	0.00	100.00
Department: 00 - 00 Total:	**374,135.28**	**375,343.80**	**375,100.00**	**245,785.38**	**385,000.00**	**455,100.00**
Revenue Total:	**374,135.28**	**375,343.80**	**375,100.00**	**245,785.38**	**385,000.00**	**455,100.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	324,613.85	348,075.69	385,000.00	252,874.03	385,000.00	423,500.00
9000 - Other Expenditures	11,000.04	11,000.04	11,000.00	7,333.36	11,000.00	11,000.00
Department: 00 - 00 Total:	**335,613.89**	**359,075.73**	**396,000.00**	**260,207.39**	**396,000.00**	**434,500.00**
Expense Total:	**335,613.89**	**359,075.73**	**396,000.00**	**260,207.39**	**396,000.00**	**434,500.00**
Fund: 12 - Insurance Surplus (Deficit):	**38,521.39**	**16,268.07**	**-20,900.00**	**-14,422.01**	**-11,000.00**	**20,600.00**

Categor...	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
3110 - Property	114,516.93	99,924.77	100,000.00	63,828.68	100,000.00	115,000.00
3420 - Other Taxes	25,351.75	22,045.00	22,045.00	22,045.00	22,045.00	25,352.00
3810 - Investment Income	825.95	909.00	400.00	327.79	400.00	400.00
Department: 00 - 00 Total:	**140,694.63**	**122,878.77**	**122,445.00**	**86,201.47**	**122,445.00**	**140,752.00**
Revenue Total:	**140,694.63**	**122,878.77**	**122,445.00**	**86,201.47**	**122,445.00**	**140,752.00**
Expense						
Department: 00 - 00						
4000 - Personnel	116,640.14	141,302.91	154,000.00	105,255.75	161,481.80	160,000.00
Department: 00 - 00 Total:	**116,640.14**	**141,302.91**	**154,000.00**	**105,255.75**	**161,481.80**	**160,000.00**
Expense Total:	**116,640.14**	**141,302.91**	**154,000.00**	**105,255.75**	**161,481.80**	**160,000.00**
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	**24,054.49**	**-18,424.14**	**-31,555.00**	**-19,054.28**	**-39,036.80**	**-19,248.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 14 - Social Security						
Revenue						
Department: 00 - 00						
3110 - Property	238,989.15	234,807.36	290,000.00	185,127.40	290,000.00	320,000.00
3810 - Investment Income	205.63	77.50	25.00	0.00	25.00	25.00
Department: 00 - 00 Total:	**239,194.78**	**234,884.86**	**290,025.00**	**185,127.40**	**290,025.00**	**320,025.00**
Revenue Total:	**239,194.78**	**234,884.86**	**290,025.00**	**185,127.40**	**290,025.00**	**320,025.00**
Expense						
Department: 00 - 00						
4000 - Personnel	234,086.42	261,615.23	265,000.00	186,550.74	286,937.86	297,000.00
Department: 00 - 00 Total:	**234,086.42**	**261,615.23**	**265,000.00**	**186,550.74**	**286,937.86**	**297,000.00**
Expense Total:	**234,086.42**	**261,615.23**	**265,000.00**	**186,550.74**	**286,937.86**	**297,000.00**
Fund: 14 - Social Security Surplus (Deficit):	**5,108.36**	**-26,730.37**	**25,025.00**	**-1,423.34**	**3,087.14**	**23,025.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 15 - Ambulance						
Revenue						
Department: 00 - 00						
3810 - Investment Income	24,269.65	33,089.72	3,000.00	5,211.78	9,054.00	8,000.00
3890 - Miscellaneous Income	150,000.00	0.00	0.00	0.00	0.00	0.00
3910 - Other Financing Sources	0.00	50,000.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	219,999.96	200,000.04	200,000.00	133,333.36	200,000.00	200,000.00
Department: 00 - 00 Total:	**394,269.61**	**283,089.76**	**203,000.00**	**138,545.14**	**209,054.00**	**208,000.00**
Revenue Total:	**394,269.61**	**283,089.76**	**203,000.00**	**138,545.14**	**209,054.00**	**208,000.00**
Expense						
Department: 00 - 00						
7000 - Debt Service	23,122.75	22,792.00	22,461.25	0.00	22,461.00	22,130.50
8000 - Capital Outlay	217,755.43	165,736.23	655,000.00	15,853.18	50,000.00	822,000.00
Department: 00 - 00 Total:	**240,878.18**	**188,528.23**	**677,461.25**	**15,853.18**	**72,461.00**	**844,130.50**
Expense Total:	**240,878.18**	**188,528.23**	**677,461.25**	**15,853.18**	**72,461.00**	**844,130.50**
Fund: 15 - Ambulance Surplus (Deficit):	**153,391.43**	**94,561.53**	**-474,461.25**	**122,691.96**	**136,593.00**	**-636,130.50**

Budget Worksheet Condensed

For Fiscal: 2025 Per[...]5

Categor…	Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 16 - Eastern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	0.00	0.00	0.00	16,908.59	17,018.00	32,177.00
3810 - Investment Income	0.00	0.00	0.00	0.00	100.00	100.00
Department: 00 - 00 Total:	**0.00**	**0.00**	**0.00**	**16,908.59**	**17,118.00**	**32,277.00**
Revenue Total:	**0.00**	**0.00**	**0.00**	**16,908.59**	**17,118.00**	**32,277.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	0.00	28,942.47	175,000.00	4,258.06	14,084.32	37,723.00
Department: 00 - 00 Total:	**0.00**	**28,942.47**	**175,000.00**	**4,258.06**	**14,084.32**	**37,723.00**
Expense Total:	**0.00**	**28,942.47**	**175,000.00**	**4,258.06**	**14,084.32**	**37,723.00**
Fund: 16 - Eastern Gateway TIF Surplus (Deficit):	**0.00**	**-28,942.47**	**-175,000.00**	**12,650.53**	**3,033.68**	**-5,446.00**

Budget Worksheet Condensed

Categor...	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 17 - Motor Fuel Tax						
Revenue						
Department: 00 - 00						
3430 - Motor Fuel Tax	407,704.08	421,272.99	440,844.82	278,185.38	410,000.00	431,000.00
3470 - Grants	0.00	279,675.00	280,000.00	0.00	0.00	200,000.00
3810 - Investment Income	59,008.71	85,386.83	65,000.00	58,772.50	70,000.00	72,000.00
Department: 00 - 00 Total:	**466,712.79**	**786,334.82**	**785,844.82**	**336,957.88**	**480,000.00**	**703,000.00**
Revenue Total:	**466,712.79**	**786,334.82**	**785,844.82**	**336,957.88**	**480,000.00**	**703,000.00**
Expense						
Department: 00 - 00						
9000 - Other Expenditures	261,000.00	1,663,267.29	1,104,000.00	0.00	350,000.00	1,365,000.00
Department: 00 - 00 Total:	**261,000.00**	**1,663,267.29**	**1,104,000.00**	**0.00**	**350,000.00**	**1,365,000.00**
Expense Total:	**261,000.00**	**1,663,267.29**	**1,104,000.00**	**0.00**	**350,000.00**	**1,365,000.00**
Fund: 17 - Motor Fuel Tax Surplus (Deficit):	**205,712.79**	**-876,932.47**	**-318,155.18**	**336,957.88**	**130,000.00**	**-662,000.00**

Budget Worksheet Condensed **For Fiscal: 2025 Per 5**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 18 - Utility Tax						
Revenue						
Department: 00 - 00						
3130 - Utility Tax	781,532.69	777,539.70	880,000.00	496,134.87	862,000.00	880,000.00
3810 - Investment Income	15,164.08	9,867.80	16,000.00	4,440.80	11,000.00	12,000.00
Department: 00 - 00 Total:	**796,696.77**	**787,407.50**	**896,000.00**	**500,575.67**	**873,000.00**	**892,000.00**
Revenue Total:	**796,696.77**	**787,407.50**	**896,000.00**	**500,575.67**	**873,000.00**	**892,000.00**
Expense						
Department: 00 - 00						
9000 - Other Expenditures	1,746,391.03	1,030,642.96	1,286,000.00	300,916.13	885,000.00	1,190,000.00
Department: 00 - 00 Total:	**1,746,391.03**	**1,030,642.96**	**1,286,000.00**	**300,916.13**	**885,000.00**	**1,190,000.00**
Expense Total:	**1,746,391.03**	**1,030,642.96**	**1,286,000.00**	**300,916.13**	**885,000.00**	**1,190,000.00**
Fund: 18 - Utility Tax Surplus (Deficit):	**-949,694.26**	**-243,235.46**	**-390,000.00**	**199,659.54**	**-12,000.00**	**-298,000.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 19 - Hotel-Motel Tax						
Revenue						
Department: 00 - 00						
3140 - Hotel/Motel Tax	274,096.68	236,797.91	275,000.00	174,164.27	275,000.00	275,000.00
3790 - Other Revenues	15.00	9,313.00	9,307.00	9,282.00	10,000.00	10,000.00
3810 - Investment Income	6,657.18	11,757.41	800.00	3,346.22	6,000.00	6,000.00
3890 - Miscellaneous Income	16,412.33	44,459.20	20,000.00	16,705.18	20,000.00	20,000.00
Department: 00 - 00 Total:	**297,181.19**	**302,327.52**	**305,107.00**	**203,497.67**	**311,000.00**	**311,000.00**
Revenue Total:	**297,181.19**	**302,327.52**	**305,107.00**	**203,497.67**	**311,000.00**	**311,000.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	16,888.21	18,270.55	25,000.00	21,635.97	33,160.00	28,000.00
8000 - Capital Outlay	3,005.04	0.00	25,000.00	10,000.00	10,000.00	10,000.00
9000 - Other Expenditures	125,453.15	133,321.34	292,000.00	209,680.55	232,459.00	317,000.00
Department: 00 - 00 Total:	**145,346.40**	**151,591.89**	**342,000.00**	**241,316.52**	**275,619.00**	**355,000.00**
Department: 30 - Railfan Park						
4000 - Personnel	18,827.62	21,000.56	33,954.00	19,295.28	28,500.00	39,392.50
5000 - Contractual Services	16,449.07	14,014.52	12,000.00	10,405.36	10,463.00	15,000.00
6000 - Commodities	5,558.21	1,978.14	6,000.00	10.85	11.00	5,000.00
8000 - Capital Outlay	214,765.10	0.00	255,000.00	12,523.63	1,250.00	100,000.00
9000 - Other Expenditures	20,176.20	21,829.02	15,000.00	11,123.04	10,000.00	10,000.00
Department: 30 - Railfan Park Total:	**275,776.20**	**58,822.24**	**321,954.00**	**53,358.16**	**50,224.00**	**169,392.50**
Expense Total:	**421,122.60**	**210,414.13**	**663,954.00**	**294,674.68**	**325,843.00**	**524,392.50**
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	**-123,941.41**	**91,913.39**	**-358,847.00**	**-91,177.01**	**-14,843.00**	**-213,392.50**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 20 - Sales Tax						
Revenue						
Department: 00 - 00						
3440 - Sales	1,464,013.01	1,440,300.01	1,515,000.00	1,058,657.22	1,440,000.00	1,995,000.00
3810 - Investment Income	163,227.30	56,692.75	67,000.00	73,954.90	75,000.00	75,000.00
Department: 00 - 00 Total:	**1,627,240.31**	**1,496,992.76**	**1,582,000.00**	**1,132,612.12**	**1,515,000.00**	**2,070,000.00**
Revenue Total:	**1,627,240.31**	**1,496,992.76**	**1,582,000.00**	**1,132,612.12**	**1,515,000.00**	**2,070,000.00**
Expense						
Department: 00 - 00						
9000 - Other Expenditures	1,697,363.37	1,219,049.20	2,529,000.00	913,008.23	1,380,000.00	3,025,000.00
Department: 00 - 00 Total:	**1,697,363.37**	**1,219,049.20**	**2,529,000.00**	**913,008.23**	**1,380,000.00**	**3,025,000.00**
Expense Total:	**1,697,363.37**	**1,219,049.20**	**2,529,000.00**	**913,008.23**	**1,380,000.00**	**3,025,000.00**
Fund: 20 - Sales Tax Surplus (Deficit):	**-70,123.06**	**277,943.56**	**-947,000.00**	**219,603.89**	**135,000.00**	**-955,000.00**

Budget Worksheet Condensed **For Fiscal: 2025 Per ... 5**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 21 - Lighthouse Pointe TIF						
Revenue						
Department: 00 - 00						
3110 - Property	661,117.39	648,991.97	696,337.00	390,536.42	691,897.00	746,640.00
3810 - Investment Income	19,906.68	35,274.04	7,500.00	12,951.22	19,570.00	15,000.00
Department: 00 - 00 Total:	**681,024.07**	**684,266.01**	**703,837.00**	**403,487.64**	**711,467.00**	**761,640.00**
Revenue Total:	**681,024.07**	**684,266.01**	**703,837.00**	**403,487.64**	**711,467.00**	**761,640.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	163,361.82	160,756.00	174,965.00	99,931.45	170,255.28	293,473.00
7000 - Debt Service	231,575.00	236,475.00	246,075.00	25,537.50	246,075.00	249,250.00
8000 - Capital Outlay	195,900.07	0.00	688,000.00	0.00	0.00	836,000.00
Department: 00 - 00 Total:	**590,836.89**	**397,231.00**	**1,109,040.00**	**125,468.95**	**416,330.28**	**1,378,723.00**
Expense Total:	**590,836.89**	**397,231.00**	**1,109,040.00**	**125,468.95**	**416,330.28**	**1,378,723.00**
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):	**90,187.18**	**287,035.01**	**-405,203.00**	**278,018.69**	**295,136.72**	**-617,083.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 22 - Foreign Fire Insurance						
Revenue						
Department: 00 - 00						
3120 - Foreign Fire Insurance Tax	33,430.75	56,200.47	32,000.00	820.00	43,000.00	45,000.00
3810 - Investment Income	734.19	711.75	500.00	449.53	584.00	500.00
Department: 00 - 00 Total:	**34,164.94**	**56,912.22**	**32,500.00**	**1,269.53**	**43,584.00**	**45,500.00**
Revenue Total:	**34,164.94**	**56,912.22**	**32,500.00**	**1,269.53**	**43,584.00**	**45,500.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	1,899.45	3,399.52	6,000.00	4,950.38	10,000.00	16,000.00
6000 - Commodities	1,489.45	4,847.52	3,000.00	3,099.98	500.00	3,000.00
8000 - Capital Outlay	15,951.58	54,097.88	55,000.00	12,095.90	30,000.00	60,000.00
Department: 00 - 00 Total:	**19,340.48**	**62,344.92**	**64,000.00**	**20,146.26**	**40,500.00**	**79,000.00**
Expense Total:	**19,340.48**	**62,344.92**	**64,000.00**	**20,146.26**	**40,500.00**	**79,000.00**
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):	**14,824.46**	**-5,432.70**	**-31,500.00**	**-18,876.73**	**3,084.00**	**-33,500.00**

Budget Worksheet Condensed **For Fiscal: 2025 Per**[illegible]**5**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 23 - Downtown & Southern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	399,700.78	500,169.74	572,590.00	328,739.58	591,216.00	706,433.00
3470 - Grants	0.00	0.00	1,151,740.00	0.00	750,000.00	401,740.00
3810 - Investment Income	2,504,916.51	52,252.06	50,000.00	30,902.33	49,190.00	50,000.00
3890 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	0.00	0.00	820,000.00	820,000.00	820,000.00	0.00
Department: 00 - 00 Total:	**2,904,617.29**	**552,421.80**	**2,594,330.00**	**1,179,641.91**	**2,210,406.00**	**1,158,173.00**
Revenue Total:	**2,904,617.29**	**552,421.80**	**2,594,330.00**	**1,179,641.91**	**2,210,406.00**	**1,158,173.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	205,308.01	204,537.24	151,750.00	143,185.97	137,016.00	186,780.00
7000 - Debt Service	54,742.95	232,036.11	231,750.00	53,375.00	231,750.00	230,500.00
8000 - Capital Outlay	351,553.76	164,380.30	4,228,100.00	602,692.19	1,205,384.00	3,700,000.00
Department: 00 - 00 Total:	**611,604.72**	**600,953.65**	**4,611,600.00**	**799,253.16**	**1,574,150.00**	**4,117,280.00**
Expense Total:	**611,604.72**	**600,953.65**	**4,611,600.00**	**799,253.16**	**1,574,150.00**	**4,117,280.00**
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	**2,293,012.57**	**-48,531.85**	**-2,017,270.00**	**380,388.75**	**636,256.00**	**-2,959,107.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 24 - Overweight Truck Permit						
Revenue						
Department: 00 - 00						
3320 - Overweight Truck Permit Fees	27,447.00	41,527.00	30,000.00	21,935.00	42,000.00	45,000.00
3520 - Overweight Truck Fines	0.00	8,104.50	3,000.00	2,545.00	4,000.00	6,000.00
3810 - Investment Income	2,096.69	3,083.10	600.00	934.14	2,400.00	2,400.00
Department: 00 - 00 Total:	**29,543.69**	**52,714.60**	**33,600.00**	**25,414.14**	**48,400.00**	**53,400.00**
Revenue Total:	**29,543.69**	**52,714.60**	**33,600.00**	**25,414.14**	**48,400.00**	**53,400.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	0.00	0.00	4,500.00	0.00	0.00	4,500.00
9000 - Other Expenditures	12,000.00	12,000.00	75,000.00	0.00	0.00	215,000.00
Department: 00 - 00 Total:	**12,000.00**	**12,000.00**	**79,500.00**	**0.00**	**0.00**	**219,500.00**
Expense Total:	**12,000.00**	**12,000.00**	**79,500.00**	**0.00**	**0.00**	**219,500.00**
Fund: 24 - Overweight Truck Permit Surplus (Deficit):	**17,543.69**	**40,714.60**	**-45,900.00**	**25,414.14**	**48,400.00**	**-166,100.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 25 - Northern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	153,347.12	174,237.07	226,186.00	163,922.11	226,186.00	325,398.00
3810 - Investment Income	694.76	1,074.22	600.00	1,165.68	1,080.00	600.00
Department: 00 - 00 Total:	**154,041.88**	**175,311.29**	**226,786.00**	**165,087.79**	**227,266.00**	**325,998.00**
Revenue Total:	**154,041.88**	**175,311.29**	**226,786.00**	**165,087.79**	**227,266.00**	**325,998.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	42,838.30	100,393.21	112,750.00	81,129.13	94,926.00	112,780.00
8000 - Capital Outlay	76,467.68	0.00	134,000.00	0.00	0.00	134,000.00
Department: 00 - 00 Total:	**119,305.98**	**100,393.21**	**246,750.00**	**81,129.13**	**94,926.00**	**246,780.00**
Expense Total:	**119,305.98**	**100,393.21**	**246,750.00**	**81,129.13**	**94,926.00**	**246,780.00**
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	**34,735.90**	**74,918.08**	**-19,964.00**	**83,958.66**	**132,340.00**	**79,218.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 36 - Capital Improvement						
Revenue						
Department: 00 - 00						
3790 - Other Revenues	138,500.00	0.00	0.00	0.00	0.00	0.00
3810 - Investment Income	56.38	0.00	6,000.00	0.00	6,000.00	16,000.00
3930 - Intergovenrmental Agreement	0.00	61,122.25	1,110,000.00	0.00	0.00	1,110,000.00
3990 - Interfund Transfers	4,169,369.34	5,309,883.11	6,962,000.00	2,487,125.88	4,471,000.00	7,997,000.00
Department: 00 - 00 Total:	**4,307,925.72**	**5,371,005.36**	**8,078,000.00**	**2,487,125.88**	**4,477,000.00**	**9,123,000.00**
Revenue Total:	**4,307,925.72**	**5,371,005.36**	**8,078,000.00**	**2,487,125.88**	**4,477,000.00**	**9,123,000.00**
Expense						
Department: 00 - 00						
7000 - Debt Service	1,471,349.25	1,476,737.50	861,500.00	833,237.50	840,663.00	829,863.00
8000 - Capital Outlay	4,098,924.17	4,276,991.38	7,067,000.00	1,974,570.53	3,306,000.00	7,961,000.00
9000 - Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	**5,570,273.42**	**5,753,728.88**	**7,928,500.00**	**2,807,808.03**	**4,146,663.00**	**8,790,863.00**
Expense Total:	**5,570,273.42**	**5,753,728.88**	**7,928,500.00**	**2,807,808.03**	**4,146,663.00**	**8,790,863.00**
Fund: 36 - Capital Improvement Surplus (Deficit):	**-1,262,347.70**	**-382,723.52**	**149,500.00**	**-320,682.15**	**330,337.00**	**332,137.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 37 - Stormwater						
Revenue						
Department: 00 - 00						
3642 - Stormwater Management Fee	8,309.74	1,906.62	2,600.00	716.37	1,200.00	1,500.00
3810 - Investment Income	1,962.73	2,152.36	1,500.00	1,211.83	1,200.00	1,500.00
Department: 00 - 00 Total:	**10,272.47**	**4,058.98**	**4,100.00**	**1,928.20**	**2,400.00**	**3,000.00**
Revenue Total:	**10,272.47**	**4,058.98**	**4,100.00**	**1,928.20**	**2,400.00**	**3,000.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	4,152.76	104.78	4,360.00	0.00	2,800.00	4,800.00
8000 - Capital Outlay	0.00	7,479.00	11,500.00	0.00	8,200.00	9,500.00
9000 - Other Expenditures	8,999.00	18,290.00	105,500.00	8,923.00	9,000.00	95,000.00
Department: 00 - 00 Total:	**13,151.76**	**25,873.78**	**121,360.00**	**8,923.00**	**20,000.00**	**109,300.00**
Expense Total:	**13,151.76**	**25,873.78**	**121,360.00**	**8,923.00**	**20,000.00**	**109,300.00**
Fund: 37 - Stormwater Surplus (Deficit):	**-2,879.29**	**-21,814.80**	**-117,260.00**	**-6,994.80**	**-17,600.00**	**-106,300.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 51 - Water						
Revenue						
Department: 00 - 00						
3470 - Grants	0.00	0.00	0.00	0.00	1,000,000.00	0.00
3530 - Penalties	68,728.94	11,159.22	10,000.00	1,792.25	2,622.72	10,300.00
3710 - Residential Sales	1,230,127.01	1,243,521.01	1,215,082.00	892,762.89	1,304,209.34	1,251,534.00
3712 - Commercial Sales	1,251,183.65	1,441,481.13	1,318,746.00	779,803.20	1,022,868.62	1,484,425.00
3715 - Industrial Sales	1,338,226.48	1,034,096.93	1,062,897.00	724,041.67	1,049,316.82	1,094,784.00
3810 - Investment Income	25,114.10	85,662.18	88,388.00	53,055.76	65,687.36	91,040.00
3890 - Miscellaneous Income	132,435.96	90,701.61	103,054.00	63,506.22	95,052.92	110,659.00
3910 - Other Financing Sources	0.00	0.00	5,950,000.00	3,803,238.36	6,802,350.76	1,900,000.00
3990 - Interfund Transfers	125,000.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	**4,170,816.14**	**3,906,622.08**	**9,748,167.00**	**6,318,200.35**	**11,342,108.54**	**5,942,742.00**
Revenue Total:	**4,170,816.14**	**3,906,622.08**	**9,748,167.00**	**6,318,200.35**	**11,342,108.54**	**5,942,742.00**
Expense						
Department: 00 - 00						
4000 - Personnel	929,671.80	899,581.94	1,025,088.00	645,441.10	975,534.80	1,187,447.52
5000 - Contractual Services	982,077.92	744,480.51	857,283.00	434,478.25	656,793.10	764,124.00
6000 - Commodities	452,652.24	410,291.48	303,000.00	309,305.83	422,391.84	428,486.00
7000 - Debt Service	475,569.86	555,482.99	475,569.00	251,228.28	475,569.00	475,518.73
8000 - Capital Outlay	450,736.88	1,664,967.77	6,601,196.00	2,828,501.59	5,789,562.46	2,254,438.00
9000 - Other Expenditures	469,469.13	931,285.61	1,083,031.48	898,122.40	1,090,411.96	545,001.80
Department: 00 - 00 Total:	**3,760,177.83**	**5,206,090.30**	**10,345,167.48**	**5,367,077.45**	**9,410,263.16**	**5,655,016.05**
Expense Total:	**3,760,177.83**	**5,206,090.30**	**10,345,167.48**	**5,367,077.45**	**9,410,263.16**	**5,655,016.05**
Fund: 51 - Water Surplus (Deficit):	**410,638.31**	**-1,299,468.22**	**-597,000.48**	**951,122.90**	**1,931,845.38**	**287,725.95**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 52 - Water Reclamation						
Revenue						
Department: 50 - 50						
3470 - Grants	550,000.00	3,492,180.00	1,052,000.00	94,412.00	718,102.00	0.00
3530 - Penalties	22,130.56	12,171.25	15,000.00	1,586.99	2,118.30	15,450.00
3710 - Residential Sales	1,292,245.45	1,318,437.28	1,311,571.00	925,576.65	1,393,694.38	1,350,918.00
3712 - Commercial Sales	1,559,679.79	1,917,717.75	1,468,685.00	657,501.63	723,892.06	1,512,746.00
3715 - Industrial Sales	1,288,552.18	1,340,842.02	1,373,885.00	979,184.22	1,344,216.18	1,415,102.00
3810 - Investment Income	168,365.16	261,656.47	165,000.00	93,829.98	145,366.18	169,950.00
3890 - Miscellaneous Income	113,971.00	174,007.95	112,000.00	155,152.97	236,793.82	157,210.00
3910 - Other Financing Sources	0.00	354,751.84	7,886,000.00	5,650,566.27	7,462,925.00	0.00
Department: 50 - 50 Total:	**4,994,944.14**	**8,871,764.56**	**13,384,141.00**	**8,557,810.71**	**12,027,107.92**	**4,621,376.00**
Revenue Total:	**4,994,944.14**	**8,871,764.56**	**13,384,141.00**	**8,557,810.71**	**12,027,107.92**	**4,621,376.00**
Expense						
Department: 00 - 00						
4000 - Personnel	0.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 50 - 50						
4000 - Personnel	1,140,142.78	1,202,467.74	1,045,298.00	720,101.56	1,074,163.04	1,231,017.84
5000 - Contractual Services	1,180,349.54	1,010,823.20	1,200,074.25	582,494.90	910,263.08	1,033,933.00
6000 - Commodities	387,537.24	461,308.60	336,322.50	306,653.60	441,998.20	342,787.00
7000 - Debt Service	316,946.47	455,452.02	316,656.00	182,818.25	316,656.00	610,655.75
8000 - Capital Outlay	509,003.69	4,029,030.99	10,005,182.00	6,654,445.73	8,786,453.00	711,318.00
9000 - Other Expenditures	510,102.16	1,063,616.94	769,216.90	576,310.45	781,729.00	615,887.80
Department: 50 - 50 Total:	**4,044,081.88**	**8,222,699.49**	**13,672,749.65**	**9,022,824.49**	**12,311,262.32**	**4,545,599.39**
Expense Total:	**4,044,081.88**	**8,222,699.49**	**13,672,749.65**	**9,022,824.49**	**12,311,262.32**	**4,545,599.39**
Fund: 52 - Water Reclamation Surplus (Deficit):	**950,862.26**	**649,065.07**	**-288,608.65**	**-465,013.78**	**-284,154.40**	**75,776.61**

Categor...	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 53 - Solid Waste						
Revenue						
Department: 00 - 00						
3470 - Grants	19,217.16	0.00	0.00	0.00	0.00	0.00
3630 - Sanitation Collections	398,259.61	417,546.80	438,325.00	274,123.70	438,175.00	455,269.00
3790 - Other Revenues	0.00	0.00	0.00	0.00	0.00	0.00
3810 - Investment Income	177,651.03	234,645.39	120,000.00	138,105.31	170,000.00	170,000.00
3850 - Solid Waste Fees	369,125.39	292,620.73	669,750.00	658,136.78	702,891.00	702,750.00
3890 - Miscellaneous Income	1,460,001.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	**2,424,254.19**	**944,812.92**	**1,228,075.00**	**1,070,365.79**	**1,311,066.00**	**1,328,019.00**
Revenue Total:	**2,424,254.19**	**944,812.92**	**1,228,075.00**	**1,070,365.79**	**1,311,066.00**	**1,328,019.00**
Expense						
Department: 00 - 00						
5000 - Contractual Services	496,017.61	499,081.37	559,875.00	348,707.31	558,875.00	576,491.68
8000 - Capital Outlay	160,443.77	77,599.00	420,000.00	25,475.49	420,000.00	0.00
9000 - Other Expenditures	878,863.19	1,345,936.04	881,381.00	470,997.14	706,381.00	1,671,136.00
Department: 00 - 00 Total:	**1,535,324.57**	**1,922,616.41**	**1,861,256.00**	**845,179.94**	**1,685,256.00**	**2,247,627.68**
Expense Total:	**1,535,324.57**	**1,922,616.41**	**1,861,256.00**	**845,179.94**	**1,685,256.00**	**2,247,627.68**
Fund: 53 - Solid Waste Surplus (Deficit):	**888,929.62**	**-977,803.49**	**-633,181.00**	**225,185.85**	**-374,190.00**	**-919,608.68**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 54 - Electric						
Revenue						
Department: 90 - Administration						
3530 - Penalties	104,520.33	74,583.03	100,000.00	9,427.10	9,619.00	0.00
3710 - Residential Sales	6,257,919.56	6,169,899.51	5,580,000.00	4,418,056.35	5,667,354.00	5,580,000.00
3712 - Commercial Sales	5,544,264.88	5,505,059.49	5,400,000.00	3,840,887.96	5,600,000.00	5,400,000.00
3715 - Industrial Sales	31,819,580.10	32,196,059.26	32,735,000.00	18,660,416.95	31,650,000.00	31,050,000.00
3718 - Street Lights	2,677.14	2,281.20	2,450.00	985.32	1,900.00	1,950.00
3719 - Interdepartment Sales	226,742.23	0.00	0.00	0.00	0.00	0.00
3792 - Other Service Charges	50,320.86	50,930.09	40,000.00	33,873.84	47,000.00	40,000.00
3810 - Investment Income	597,438.94	1,233,288.69	1,000,000.00	591,988.94	805,858.00	750,000.00
3890 - Miscellaneous Income	481,842.36	743,402.14	357,000.00	539,013.94	862,000.00	517,000.00
3910 - Other Financing Sources	4,795,000.00	0.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	695,257.18	289,790.00	758,641.00	619,924.54	758,641.00	420,578.00
Department: 90 - Administration Total:	**50,575,563.58**	**46,265,293.41**	**45,973,091.00**	**28,714,574.94**	**45,402,372.00**	**43,759,528.00**
Revenue Total:	**50,575,563.58**	**46,265,293.41**	**45,973,091.00**	**28,714,574.94**	**45,402,372.00**	**43,759,528.00**
Expense						
Department: 10 - Generation						
4000 - Personnel	446,861.62	463,537.18	580,036.00	293,923.21	519,876.00	599,952.00
5000 - Contractual Services	140,050.38	425,834.44	549,640.00	149,162.66	472,483.00	683,200.00
6000 - Commodities	464,178.79	639,655.67	786,000.00	446,914.45	723,763.00	724,000.00
8000 - Capital Outlay	0.00	0.00	0.00	1,300.00	0.00	0.00
9000 - Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Department: 10 - Generation Total:	**1,051,090.79**	**1,529,027.29**	**1,915,676.00**	**891,300.32**	**1,716,122.00**	**2,007,152.00**
Department: 60 - Distribution						
4000 - Personnel	1,273,072.10	1,271,025.34	1,663,138.00	1,016,478.29	1,402,216.00	1,812,320.00
5000 - Contractual Services	1,151,341.38	1,123,871.79	1,455,742.00	1,313,491.31	1,410,615.00	1,895,186.00
6000 - Commodities	1,140,716.38	868,641.71	1,096,332.00	632,872.44	1,193,800.00	1,162,669.00
8000 - Capital Outlay	427,452.18	2,650,635.38	9,800,000.00	6,166,145.62	9,800,000.00	10,810,000.00
9000 - Other Expenditures	9,689.77	23,462.61	25,000.00	4,607.43	25,476.00	25,000.00
Department: 60 - Distribution Total:	**4,002,271.81**	**5,937,636.83**	**14,040,212.00**	**9,133,595.09**	**13,832,107.00**	**15,705,175.00**
Department: 70 - Customer Service						
4000 - Personnel	303,372.11	263,722.95	349,300.00	203,976.08	319,448.00	367,300.00
5000 - Contractual Services	304,802.61	439,218.20	385,500.00	189,897.52	297,800.00	408,500.00
6000 - Commodities	23,670.70	19,404.12	11,500.00	3,925.98	7,000.00	11,500.00
8000 - Capital Outlay	4,833.30	5,102.05	25,000.00	3,146.46	10,000.00	58,500.00
9000 - Other Expenditures	52,689.88	62,815.49	61,000.00	17,604.04	19,000.00	426,000.00
Department: 70 - Customer Service Total:	**689,368.60**	**790,262.81**	**832,300.00**	**418,550.08**	**653,248.00**	**1,271,800.00**
Department: 90 - Administration						
4000 - Personnel	913,031.83	1,044,324.70	1,200,969.00	753,703.98	1,187,536.00	1,296,331.00

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
5000 - Contractual Services	24,998,611.79	22,661,450.20	28,023,286.00	15,210,586.21	28,035,973.30	29,020,650.00
6000 - Commodities	111,411.25	113,050.23	120,000.00	81,190.40	115,382.00	125,000.00
7000 - Debt Service	1,867,309.03	2,117,680.86	2,587,540.00	1,854,366.84	2,587,426.00	1,926,075.00
8000 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	3,750.00
9000 - Other Expenditures	2,952,774.40	5,262,718.51	5,317,292.00	3,768,628.16	5,372,292.00	4,594,032.00
Department: 90 - Administration Total:	**30,843,138.30**	**31,199,224.50**	**37,249,087.00**	**21,668,475.59**	**37,298,609.30**	**36,965,838.00**
Expense Total:	**36,585,869.50**	**39,456,151.43**	**54,037,275.00**	**32,111,921.08**	**53,500,086.30**	**55,949,965.00**
Fund: 54 - Electric Surplus (Deficit):	**13,989,694.08**	**6,809,141.98**	**-8,064,184.00**	**-3,397,346.14**	**-8,097,714.30**	**-12,190,437.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 55 - Tech Center/Advance Communications						
Revenue						
Department: 00 - 00						
3530 - Penalties	3,360.56	1,810.90	2,000.00	377.74	300.00	0.00
3810 - Investment Income	7,563.39	11,142.25	2,500.00	6,427.43	4,434.00	2,500.00
3820 - Leases	1,191,220.42	841,548.17	817,500.00	506,637.29	862,000.00	877,000.00
3910 - Other Financing Sources	0.00	0.00	0.00	0.00	0.00	400,000.00
3990 - Interfund Transfers	0.00	0.00	150,000.00	0.00	0.00	0.00
Department: 00 - 00 Total:	**1,202,144.37**	**854,501.32**	**972,000.00**	**513,442.46**	**866,734.00**	**1,279,500.00**
Department: 32 - Communications						
3530 - Penalties	1,355.11	653.49	1,000.00	289.11	151.00	0.00
3730 - Advanced Communication Services	326,803.79	337,726.26	338,000.00	171,790.49	242,790.00	246,000.00
3810 - Investment Income	0.00	0.00	2,000.00	0.00	0.00	0.00
3890 - Miscellaneous Income	0.00	1,507.23	0.00	0.00	0.00	0.00
Department: 32 - Communications Total:	**328,158.90**	**339,886.98**	**341,000.00**	**172,079.60**	**242,941.00**	**246,000.00**
Revenue Total:	**1,530,303.27**	**1,194,388.30**	**1,313,000.00**	**685,522.06**	**1,109,675.00**	**1,525,500.00**
Expense						
Department: 00 - 00						
4000 - Personnel	0.00	0.00	0.00	0.00	0.00	0.00
5000 - Contractual Services	505,125.28	507,121.89	666,253.00	332,403.41	594,753.00	608,534.00
6000 - Commodities	708.73	559.48	12,250.00	1,062.92	6,575.00	12,250.00
7000 - Debt Service	355,160.48	354,460.48	367,000.00	337,690.32	367,000.00	362,400.00
8000 - Capital Outlay	3,548.65	6,114.04	450,500.00	5,625.00	12,000.00	650,500.00
9000 - Other Expenditures	52,584.96	52,419.57	51,520.00	34,346.64	51,520.00	52,225.00
Department: 00 - 00 Total:	**917,128.10**	**920,675.46**	**1,547,523.00**	**711,128.29**	**1,031,848.00**	**1,685,909.00**
Department: 32 - Communications						
4000 - Personnel	160,245.92	30,382.87	22,030.00	951.51	952.00	500.00
5000 - Contractual Services	171,723.25	181,184.83	196,100.00	109,745.51	172,650.00	194,100.00
6000 - Commodities	10,241.89	643.07	17,000.00	2,316.78	10,500.00	17,250.00
8000 - Capital Outlay	12,770.95	19,747.32	35,000.00	10,443.85	25,000.00	50,000.00
9000 - Other Expenditures	0.00	37,349.84	0.00	0.00	0.00	0.00
Department: 32 - Communications Total:	**354,982.01**	**269,307.93**	**270,130.00**	**123,457.65**	**209,102.00**	**261,850.00**
Expense Total:	**1,272,110.11**	**1,189,983.39**	**1,817,653.00**	**834,585.94**	**1,240,950.00**	**1,947,759.00**
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):	**258,193.16**	**4,404.91**	**-504,653.00**	**-149,063.88**	**-131,275.00**	**-422,259.00**

Budget Worksheet Condensed **For Fiscal: 2025 Per**[...]**5**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 56 - Network Administration						
Revenue						
Department: 40 - 40						
3810 - Investment Income	4,453.72	6,247.63	5,000.00	5,351.64	5,000.00	5,000.00
3890 - Miscellaneous Income	50.00	0.00	0.00	120.00	120.00	0.00
3990 - Interfund Transfers	1,072,449.98	1,201,651.20	1,378,902.00	919,267.92	1,378,902.00	1,104,594.00
Department: 40 - 40 Total:	**1,076,953.70**	**1,207,898.83**	**1,383,902.00**	**924,739.56**	**1,384,022.00**	**1,109,594.00**
Revenue Total:	**1,076,953.70**	**1,207,898.83**	**1,383,902.00**	**924,739.56**	**1,384,022.00**	**1,109,594.00**
Expense						
Department: 40 - 40						
4000 - Personnel	344,935.74	493,681.01	545,150.00	376,526.03	579,250.00	636,094.00
5000 - Contractual Services	498,826.05	408,738.43	571,750.00	392,142.64	579,750.00	603,000.00
6000 - Commodities	120,240.62	95,747.76	121,000.00	80,394.35	101,950.00	122,500.00
8000 - Capital Outlay	69,117.66	26,516.96	146,000.00	126,192.23	166,000.00	48,000.00
9000 - Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Department: 40 - 40 Total:	**1,033,120.07**	**1,024,684.16**	**1,383,900.00**	**975,255.25**	**1,426,950.00**	**1,409,594.00**
Expense Total:	**1,033,120.07**	**1,024,684.16**	**1,383,900.00**	**975,255.25**	**1,426,950.00**	**1,409,594.00**
Fund: 56 - Network Administration Surplus (Deficit):	**43,833.63**	**183,214.67**	**2.00**	**-50,515.69**	**-42,928.00**	**-300,000.00**

Categor...	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 57 - Airport						
Revenue						
Department: 00 - 00						
3110 - Property	59,640.86	63,346.61	56,744.00	36,234.82	56,744.00	60,244.00
3440 - Sales	1,852.11	1,897.43	1,500.00	556.70	1,500.00	1,500.00
3470 - Grants	12,847.42	669,096.18	985,000.00	13,828.72	13,829.00	700,000.00
3770 - Aviation Fuel	237,320.08	245,135.50	247,500.00	159,691.37	225,000.00	225,000.00
3810 - Investment Income	294.58	807.29	200.00	413.68	281.00	250.00
3820 - Leases	135,271.68	192,578.75	204,548.00	157,714.72	205,100.00	205,100.00
3890 - Miscellaneous Income	251.04	340.00	0.00	502.00	342.00	345.00
3910 - Other Financing Sources	0.00	655,000.00	0.00	0.00	0.00	2,000,000.00
3990 - Interfund Transfers	77,000.04	165,000.00	50,000.00	33,333.36	50,000.00	50,000.00
Department: 00 - 00 Total:	**524,477.81**	**1,993,201.76**	**1,545,492.00**	**402,275.37**	**552,796.00**	**3,242,439.00**
Revenue Total:	**524,477.81**	**1,993,201.76**	**1,545,492.00**	**402,275.37**	**552,796.00**	**3,242,439.00**
Expense						
Department: 00 - 00						
4000 - Personnel	165,322.12	177,737.41	176,722.01	119,483.64	177,259.98	169,425.57
5000 - Contractual Services	85,607.98	137,610.66	66,300.00	66,045.56	77,662.00	62,950.00
6000 - Commodities	179,653.78	262,842.84	245,900.00	138,323.19	209,173.00	209,600.00
7000 - Debt Service	59,893.75	733,468.40	56,744.00	7,568.76	56,744.00	165,000.00
8000 - Capital Outlay	13,359.00	663,650.79	1,083,500.00	13,060.32	13,060.00	2,000,000.00
9000 - Other Expenditures	3,658.97	3,583.14	2,000.00	4,203.28	2,049.00	2,100.00
Department: 00 - 00 Total:	**507,495.60**	**1,978,893.24**	**1,631,166.01**	**348,684.75**	**535,947.98**	**2,609,075.57**
Expense Total:	**507,495.60**	**1,978,893.24**	**1,631,166.01**	**348,684.75**	**535,947.98**	**2,609,075.57**
Fund: 57 - Airport Surplus (Deficit):	**16,982.21**	**14,308.52**	**-85,674.01**	**53,590.62**	**16,848.02**	**633,363.43**

Budget Worksheet Condensed **For Fiscal: 2025 Per[...]5**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 58 - Railroad						
Revenue						
Department: 00 - 00						
3470 - Grants	941,237.28	0.00	6,040,000.00	58,762.72	200,000.00	100,000.00
3700 - Rail Car Fees	1,041,169.00	887,147.30	1,095,000.00	843,818.55	1,168,000.00	1,184,000.00
3810 - Investment Income	20,270.64	10,025.46	10,000.00	8,290.84	8,900.00	15,000.00
3890 - Miscellaneous Income	64,086.00	37,492.20	30,000.00	25,705.00	26,000.00	26,000.00
Department: 00 - 00 Total:	**2,066,762.92**	**934,664.96**	**7,175,000.00**	**936,577.11**	**1,402,900.00**	**1,325,000.00**
Revenue Total:	**2,066,762.92**	**934,664.96**	**7,175,000.00**	**936,577.11**	**1,402,900.00**	**1,325,000.00**
Expense						
Department: 00 - 00						
4000 - Personnel	185,430.73	189,490.46	96,573.00	42,989.00	44,000.00	55,590.68
5000 - Contractual Services	363,584.24	255,990.47	597,353.00	230,264.18	418,153.00	266,515.00
6000 - Commodities	0.00	0.00	0.00	0.00	200.00	300.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	1,419,869.58	-189,622.03	6,600,000.00	103,044.65	1,039,000.00	494,000.00
9000 - Other Expenditures	377,702.37	441,877.76	363,000.00	308,645.86	351,000.00	658,000.00
Department: 00 - 00 Total:	**2,346,586.92**	**697,736.66**	**7,656,926.00**	**684,943.69**	**1,852,353.00**	**1,474,405.68**
Expense Total:	**2,346,586.92**	**697,736.66**	**7,656,926.00**	**684,943.69**	**1,852,353.00**	**1,474,405.68**
Fund: 58 - Railroad Surplus (Deficit):	**-279,824.00**	**236,928.30**	**-481,926.00**	**251,633.42**	**-449,453.00**	**-149,405.68**

Categor...	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 59 - Golf Course						
Revenue						
Department: 00 - 00						
3640 - Golf Fees	158,363.88	193,177.48	150,000.00	132,006.50	160,000.00	160,000.00
3641 - Season Pass	52,540.00	46,410.00	50,000.00	69,430.00	68,680.00	65,000.00
3643 - Cart Rentals	64,205.18	68,500.00	65,000.00	55,430.81	65,000.00	65,000.00
3810 - Investment Income	2,779.11	3,691.00	800.00	5,524.60	5,000.00	3,000.00
3890 - Miscellaneous Income	20,986.61	21,349.72	22,500.00	22,142.01	24,736.00	21,000.00
3930 - Intergovenrmental Agreement	60,000.00	60,000.00	110,000.00	40,000.00	60,000.00	235,000.00
3990 - Interfund Transfers	60,000.00	60,000.00	110,000.00	40,000.00	60,000.00	295,000.00
Department: 00 - 00 Total:	**418,874.78**	**453,128.20**	**508,300.00**	**364,533.92**	**443,416.00**	**844,000.00**
Revenue Total:	**418,874.78**	**453,128.20**	**508,300.00**	**364,533.92**	**443,416.00**	**844,000.00**
Expense						
Department: 00 - 00						
4000 - Personnel	125,083.88	151,295.43	138,008.56	90,283.58	138,174.00	144,776.40
7000 - Debt Service	4,968.21	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	94,331.00	52,479.53	140,000.00	30,882.59	40,000.00	370,000.00
Department: 00 - 00 Total:	**224,383.09**	**203,774.96**	**278,008.56**	**121,166.17**	**178,174.00**	**514,776.40**
Department: 20 - Grounds						
4000 - Personnel	30,023.50	26,096.00	50,000.00	27,774.00	50,000.00	50,000.00
5000 - Contractual Services	33,081.20	35,048.38	27,250.00	24,581.27	28,350.00	29,350.00
6000 - Commodities	34,487.55	43,723.69	36,000.00	32,146.44	36,000.00	36,000.00
9000 - Other Expenditures	0.00	4,400.00	0.00	0.00	0.00	0.00
Department: 20 - Grounds Total:	**97,592.25**	**109,268.07**	**113,250.00**	**84,501.71**	**114,350.00**	**115,350.00**
Department: 31 - Pro Shop						
4000 - Personnel	59,166.00	74,462.00	50,000.00	53,967.50	50,000.00	60,000.00
5000 - Contractual Services	50,719.61	54,996.71	45,750.00	35,506.95	48,474.00	50,450.00
6000 - Commodities	22,193.25	20,054.43	12,750.00	21,011.40	18,228.00	15,000.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
9000 - Other Expenditures	16,964.31	14,675.48	8,000.00	10,620.06	8,500.00	8,000.00
Department: 31 - Pro Shop Total:	**149,043.17**	**164,188.62**	**116,500.00**	**121,105.91**	**125,202.00**	**133,450.00**
Expense Total:	**471,018.51**	**477,231.65**	**507,758.56**	**326,773.79**	**417,726.00**	**763,576.40**
Fund: 59 - Golf Course Surplus (Deficit):	**-52,143.73**	**-24,103.45**	**541.44**	**37,760.13**	**25,690.00**	**80,423.60**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 64 - Administrative Services						
Revenue						
Department: 00 - 00						
3810 - Investment Income	1,334.69	1,329.25	2,000.00	1,902.95	2,000.00	2,000.00
3890 - Miscellaneous Income	1,479.26	1,399.17	2,000.00	1,415.34	1,500.00	2,000.00
3990 - Interfund Transfers	1,819,698.96	1,635,602.76	1,728,328.98	1,152,219.36	1,728,329.00	1,751,840.30
Department: 00 - 00 Total:	**1,822,512.91**	**1,638,331.18**	**1,732,328.98**	**1,155,537.65**	**1,731,829.00**	**1,755,840.30**
Revenue Total:	**1,822,512.91**	**1,638,331.18**	**1,732,328.98**	**1,155,537.65**	**1,731,829.00**	**1,755,840.30**
Expense						
Department: 00 - 00						
4000 - Personnel	1,245,331.92	1,289,974.17	1,461,768.26	892,589.19	1,452,047.39	1,424,865.30
5000 - Contractual Services	72,744.74	87,989.95	101,060.00	72,013.05	94,210.00	100,250.00
6000 - Commodities	135,444.40	89,006.78	93,400.00	31,723.88	93,400.00	93,400.00
8000 - Capital Outlay	233,143.55	9,688.43	14,000.00	9,349.53	10,000.00	17,825.00
9000 - Other Expenditures	35,284.55	102,606.08	62,100.00	35,894.40	64,500.00	119,500.00
Department: 00 - 00 Total:	**1,721,949.16**	**1,579,265.41**	**1,732,328.26**	**1,041,570.05**	**1,714,157.39**	**1,755,840.30**
Expense Total:	**1,721,949.16**	**1,579,265.41**	**1,732,328.26**	**1,041,570.05**	**1,714,157.39**	**1,755,840.30**
Fund: 64 - Administrative Services Surplus (Deficit):	**100,563.75**	**59,065.77**	**0.72**	**113,967.60**	**17,671.61**	**0.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 71 - Police Pension						
Revenue						
Department: 00 - 00						
3110 - Property	767,138.29	828,657.04	936,364.00	597,767.98	936,364.00	1,012,243.00
3420 - Other Taxes	169,823.66	182,837.00	206,421.00	206,421.44	206,421.00	223,148.00
3790 - Other Revenues	439,364.95	179,828.41	180,000.00	126,472.74	185,000.00	185,000.00
3810 - Investment Income	1,696,924.64	1,374,287.68	1,300,000.00	1,900,023.90	2,346,638.90	1,500,000.00
3830 - Contributions	181,007.75	198,209.35	200,000.00	135,453.52	208,863.50	217,500.00
Department: 00 - 00 Total:	**3,254,259.29**	**2,763,819.48**	**2,822,785.00**	**2,966,139.58**	**3,883,287.40**	**3,137,891.00**
Revenue Total:	**3,254,259.29**	**2,763,819.48**	**2,822,785.00**	**2,966,139.58**	**3,883,287.40**	**3,137,891.00**
Expense						
Department: 00 - 00						
4000 - Personnel	1,299,845.43	1,275,319.94	1,301,742.00	901,232.64	1,351,848.04	1,377,906.00
5000 - Contractual Services	28,518.48	20,329.76	20,695.00	31,042.76	61,712.00	63,325.00
9000 - Other Expenditures	10,881.78	8,372.59	8,200.00	8,034.00	8,034.00	8,500.00
Department: 00 - 00 Total:	**1,339,245.69**	**1,304,022.29**	**1,330,637.00**	**940,309.40**	**1,421,594.04**	**1,449,731.00**
Expense Total:	**1,339,245.69**	**1,304,022.29**	**1,330,637.00**	**940,309.40**	**1,421,594.04**	**1,449,731.00**
Fund: 71 - Police Pension Surplus (Deficit):	**1,915,013.60**	**1,459,797.19**	**1,492,148.00**	**2,025,830.18**	**2,461,693.36**	**1,688,160.00**

Categor…	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
Fund: 72 - Fire Pension						
Revenue						
Department: 00 - 00						
3110 - Property	419,157.57	427,030.08	460,452.00	293,953.02	460,452.00	481,241.00
3420 - Other Taxes	92,787.63	94,223.00	101,507.00	101,506.64	101,507.00	106,090.00
3790 - Other Revenues	355,765.23	181,256.06	180,000.00	124,921.42	185,000.00	185,000.00
3810 - Investment Income	1,603,432.53	1,325,676.39	1,035,000.00	1,616,341.56	1,402,628.36	1,290,000.00
3830 - Contributions	127,533.07	166,447.75	168,000.00	113,656.67	173,351.78	181,000.00
Department: 00 - 00 Total:	**2,598,676.03**	**2,194,633.28**	**1,944,959.00**	**2,250,379.31**	**2,322,939.14**	**2,243,331.00**
Revenue Total:	**2,598,676.03**	**2,194,633.28**	**1,944,959.00**	**2,250,379.31**	**2,322,939.14**	**2,243,331.00**
Expense						
Department: 00 - 00						
4000 - Personnel	640,093.68	730,816.71	678,000.00	450,185.68	675,278.52	696,000.00
5000 - Contractual Services	22,143.10	24,954.11	19,545.00	30,282.49	49,263.68	51,850.00
9000 - Other Expenditures	8,565.00	8,945.41	8,250.00	8,034.00	8,034.00	8,500.00
Department: 00 - 00 Total:	**670,801.78**	**764,716.23**	**705,795.00**	**488,502.17**	**732,576.20**	**756,350.00**
Expense Total:	**670,801.78**	**764,716.23**	**705,795.00**	**488,502.17**	**732,576.20**	**756,350.00**
Fund: 72 - Fire Pension Surplus (Deficit):	**1,927,874.25**	**1,429,917.05**	**1,239,164.00**	**1,761,877.14**	**1,590,362.94**	**1,486,981.00**
Report Surplus (Deficit):	**20,346,958.29**	**7,921,513.65**	**-13,610,572.83**	**2,845,069.36**	**-1,748,518.87**	**-16,223,264.11**

Fund Summary

Fund	2023 Total Activity	2024 Total Activity	2025 Total Budget	2025 YTD Activity	2025 2025 Projections	2026 2026
01 - General	-286,490.47	148,864.62	-508,406.42	310,855.39	-171,398.22	-277,412.34
11 - Audit	-5,274.92	-2,405.73	-305.00	-11,528.10	-305.00	-245.00
12 - Insurance	38,521.39	16,268.07	-20,900.00	-14,422.01	-11,000.00	20,600.00
13 - Illinois Municipal Fund	24,054.49	-18,424.14	-31,555.00	-19,054.28	-39,036.80	-19,248.00
14 - Social Security	5,108.36	-26,730.37	25,025.00	-1,423.34	3,087.14	23,025.00
15 - Ambulance	153,391.43	94,561.53	-474,461.25	122,691.96	136,593.00	-636,130.50
16 - Eastern Gateway TIF	0.00	-28,942.47	-175,000.00	12,650.53	3,033.68	-5,446.00
17 - Motor Fuel Tax	205,712.79	-876,932.47	-318,155.18	336,957.88	130,000.00	-662,000.00
18 - Utility Tax	-949,694.26	-243,235.46	-390,000.00	199,659.54	-12,000.00	-298,000.00
19 - Hotel-Motel Tax	-123,941.41	91,913.39	-358,847.00	-91,177.01	-14,843.00	-213,392.50
20 - Sales Tax	-70,123.06	277,943.56	-947,000.00	219,603.89	135,000.00	-955,000.00
21 - Lighthouse Pointe TIF	90,187.18	287,035.01	-405,203.00	278,018.69	295,136.72	-617,083.00
22 - Foreign Fire Insurance	14,824.46	-5,432.70	-31,500.00	-18,876.73	3,084.00	-33,500.00
23 - Downtown & Southern Gateway TIF	2,293,012.57	-48,531.85	-2,017,270.00	380,388.75	636,256.00	-2,959,107.00
24 - Overweight Truck Permit	17,543.69	40,714.60	-45,900.00	25,414.14	48,400.00	-166,100.00
25 - Northern Gateway TIF	34,735.90	74,918.08	-19,964.00	83,958.66	132,340.00	79,218.00
36 - Capital Improvement	-1,262,347.70	-382,723.52	149,500.00	-320,682.15	330,337.00	332,137.00
37 - Stormwater	-2,879.29	-21,814.80	-117,260.00	-6,994.80	-17,600.00	-106,300.00
51 - Water	410,638.31	-1,299,468.22	-597,000.48	951,122.90	1,931,845.38	287,725.95
52 - Water Reclamation	950,862.26	649,065.07	-288,608.65	-465,013.78	-284,154.40	75,776.61
53 - Solid Waste	888,929.62	-977,803.49	-633,181.00	225,185.85	-374,190.00	-919,608.68
54 - Electric	13,989,694.08	6,809,141.98	-8,064,184.00	-3,397,346.14	-8,097,714.30	-12,190,437.00
55 - Tech Center/Advance Communications	258,193.16	4,404.91	-504,653.00	-149,063.88	-131,275.00	-422,259.00
56 - Network Administration	43,833.63	183,214.67	2.00	-50,515.69	-42,928.00	-300,000.00
57 - Airport	16,982.21	14,308.52	-85,674.01	53,590.62	16,848.02	633,363.43
58 - Railroad	-279,824.00	236,928.30	-481,926.00	251,633.42	-449,453.00	-149,405.68
59 - Golf Course	-52,143.73	-24,103.45	541.44	37,760.13	25,690.00	80,423.60
64 - Administrative Services	100,563.75	59,065.77	0.72	113,967.60	17,671.61	0.00
71 - Police Pension	1,915,013.60	1,459,797.19	1,492,148.00	2,025,830.18	2,461,693.36	1,688,160.00
72 - Fire Pension	1,927,874.25	1,429,917.05	1,239,164.00	1,761,877.14	1,590,362.94	1,486,981.00
Report Surplus (Deficit):	**20,346,958.29**	**7,921,513.65**	**-13,610,572.83**	**2,845,069.36**	**-1,748,518.87**	**-16,223,264.11**

Rochelle's Budget in Brief – FY 2026

Plain-Language Summary for City Council

General Fund Overview
The General Fund provides for day-to-day operations across core departments including Police, Fire, Public Works, Engineering, City Hall, Economic Development, and Community Development. FY 2026 revenues are projected at $16,326,475, while expenditures total $16,603,886. Staff recommends using approximately $277,000 in reserves for one-time capital and facility improvements, resulting in an estimated ending fund balance of $10,374,130. This reserve balance remains well above the City's policy requirement of maintaining 15–40% of General Fund expenditures in reserve.

The City's major General Fund revenue sources include sales tax, property taxes, the Local Government Distributive Fund (LGDF), video gaming fees, charges for services, and interfund transfers from utility enterprises. Transfers in total $4,004,665 — the City's single largest revenue source. Sales taxes account for roughly 18% of total revenues, and LGDF revenues are expected to increase modestly to $1.7 million in 2026. The property tax levy totals $3,104,199 with an estimated rate of $0.8759 per $100 of assessed value. The City's overall tax rate continues to remain below $1.05 and represents less than 13% of the average homeowner's total property tax bill.

The FY 2026 budget continues investments in personnel, adding two new police officers and one engineering technician. Non-union wage adjustments average 3% in line with the 2024 compensation study, and union increases range between 3–4%. Personnel costs remain within industry norms, representing about 19% of total budgeted costs when utilities are included.

Enterprise and Capital Funds
The City's enterprise operations — Electric, Water, Water Reclamation, Advanced Communications & Technology Center, Railroad, Landfill, Golf Course, and Airport — account for $75,193,025, or 63% of total budgeted expenditures. Of this, $26.8 million is dedicated to power purchases and $17.4 million to capital investments.

Electric Utility: The Electric Fund is the largest of all enterprise funds with expenditures of $55,949,965. Major investments include a new west-side substation, power plant upgrades, and overhead-to-underground line conversions. These projects are financed through alternate revenue bonds, cash reserves, and federal grants. Electric sales continue to grow with new customers like Wheatland Tubing, MightyVine, and CHS contributing to Rochelle's position as one of the top municipal utilities in Illinois.

Water and Water Reclamation: Combined revenues total $10.56 million, supporting operations, debt service, and major capital projects including completion of wastewater treatment plant upgrades and an iron removal system at Well #8. The City continues to leverage IEPA loans and grant funds to complete projects without heavy reliance on rate increases.

Technology Center & Advanced Communications: With FY 2026 expenditures of $1.95 million and revenues of $1.53 million, this fund remains stable and strategically focused on fiber expansion, cybersecurity improvements, and new customer acquisition. The fund is projected to maintain a positive cash balance through reserve use.

Minor Enterprise Funds: The Airport, Railroad, Landfill, and Golf Course continue to contribute to Rochelle's regional economy. The Airport alone generates $17 million annually in local impact (Source IDOT

Aeronautics). FY 2026 projects include an 8-unit T-hangar and continued support for the Skydiving Center and Flight Deck Bar & Grill. The City Railroad anticipates $1.3 million in revenue with continued transload center growth, while the Golf Course achieved record rounds and continues reinvestment in course improvements.

Other Funds and Capital Programs
The City's other significant funds include the Motor Fuel Tax (MFT), four Tax Increment Financing (TIF) districts, the Utility Tax Fund, the Non-Home Rule Sales Tax Fund, and the Hotel/Motel Tax Fund.

MFT revenues of approximately $431,000 will fund the annual seal coat program and larger transportation projects like the 7th Avenue Bridge and 20th Street/Flagg Road intersection improvements. The four TIF districts continue to grow, with notable EAV increases in the Downtown and Southern Gateway TIF (27.3%) and Lighthouse Pointe TIF (10.6%). The Northern Gateway and newly established Eastern Gateway TIFs will focus on commercial redevelopment and Highway 251 expansion planning.

The Utility Tax Fund is projected to generate $880,000 in FY 2026 to support sidewalk replacements and stormwater improvements. The 1% Non-Home Rule Sales Tax, increased in 2025, will generate $1.99 million for infrastructure projects and bond repayments. Hotel/Motel Tax revenues, estimated at $275,000, fund tourism initiatives such as Railfan Park improvements, mural projects, and pickleball court upgrades.

Debt and Financial Position
Total outstanding debt is projected to decrease by $3.9 million, bringing the balance to approximately $31.1 million in FY 2026. The City issued up to $2 million in new alternate revenue bonds for electrical upgrades and construction of the community hangar. Overall debt service obligations remain stable, supported by strong credit ratings and conservative borrowing practices.

Proposed staffing increased slightly to 148 full-time positions across all funds: 83.5 in the General Fund, 14 in Internal Services, and 50.5 in Enterprise Funds. The additional staffing includes funds for two additional police officers and an engineering tech. The city continues to manage healthcare and benefit costs effectively. Although the premium increase was just over 9% this year, the average annual increases since joining the IPBC in 2018 is below 4%.

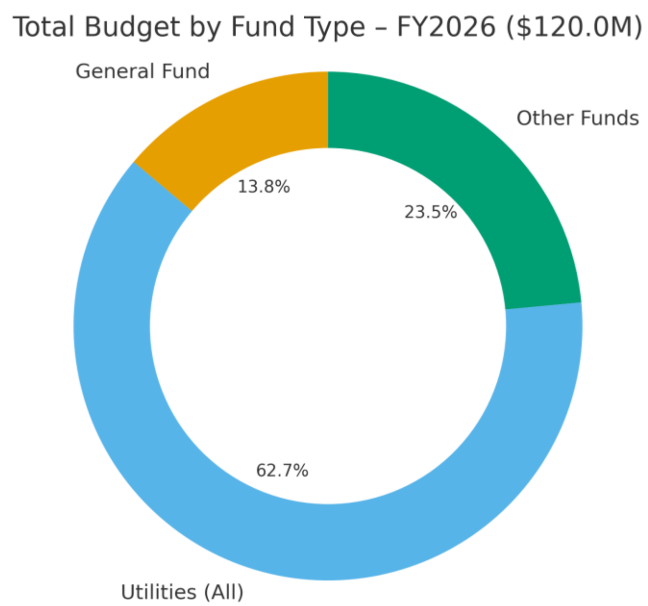
Accomplishments and Outlook
In 2025, the City of Rochelle earned the GFOA Distinguished Budget Award for the sixth consecutive year and the Certificate of Excellence in Financial Reporting for the tenth. More than $12 million in state and federal grants supported water and wastewater upgrades, lead service line replacements, and other critical infrastructure investments. The City also received a $1.1 million downtown improvement grant and continues work on the Hickory Grove redevelopment.

Looking forward, Rochelle faces challenges from inflation, potential reductions in state and federal programs, and the possible early closure of the Prairie State Generating Plant. However, continued focus on infrastructure, economic development, and fiscal stability ensures that Rochelle remains well-positioned for the future.

Conclusion
The FY 2026 Budget reflects the City's commitment to long-term sustainability, community engagement, and strategic investment in people, infrastructure, and technology. The budget balances essential service delivery with sound financial management — advancing Rochelle's mission to be a safe, connected, and innovative community.

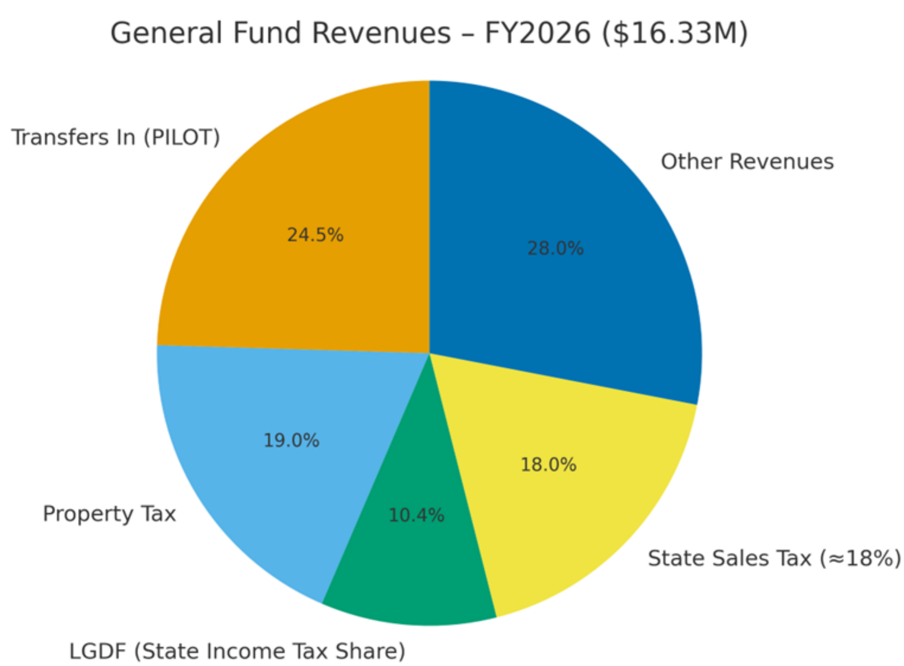
Overview & Strategic Focus

Total Proposed Budget: $120,019,874 (down ~ $13M from prior year). This plan funds core services, advances capital projects, and aligns with the City's six strategic goals.



General Fund Summary

Revenues: $16,326,475 | Expenditures: $16,603,886 | One-time reserves used: ≈ $277,411 | Ending fund balance: $10,374,130



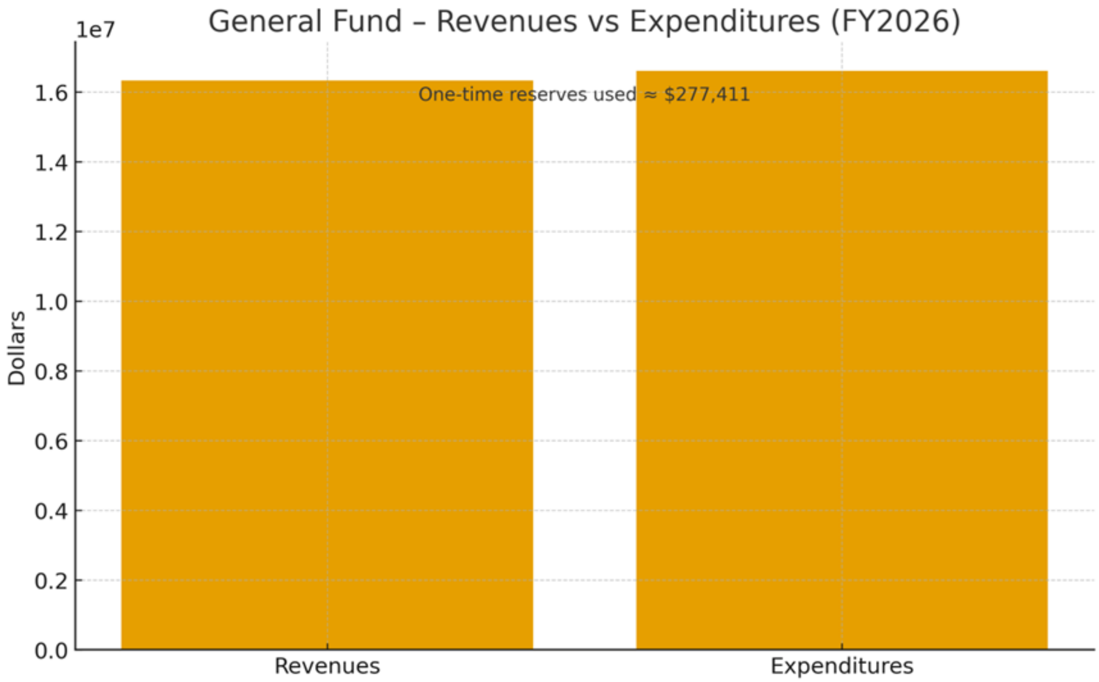


Chart: Expenditures slightly exceed revenues; City plans to use ≈ $277k of reserves for one-time projects.

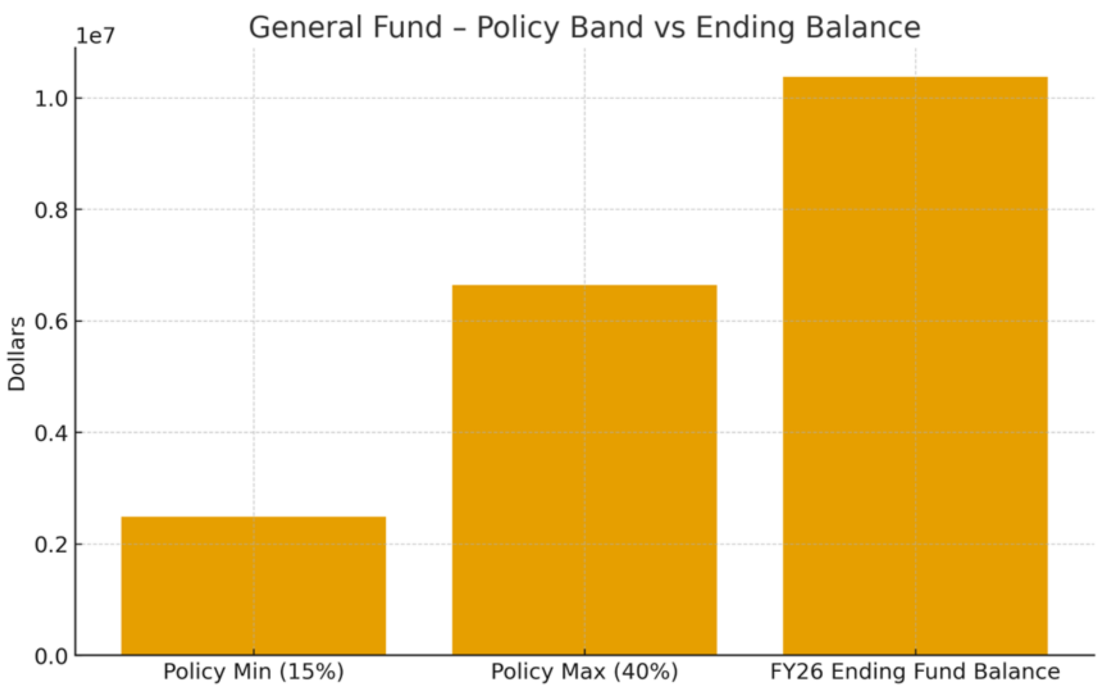


Chart: Policy band (15–40% of GF expenditures) is $2,490,583–$6,641,554; FY26 ending balance is $10,374,130.

Enterprise & Capital Funds

Utilities total: $75.19M. Key cost drivers include ~$26.78M for power purchases and ~$17.40M in capital outlays. Major FY26 projects: west-side substation; WWTP Phase II; iron removal at Well #8; Tech Center upgrades; community hangar.

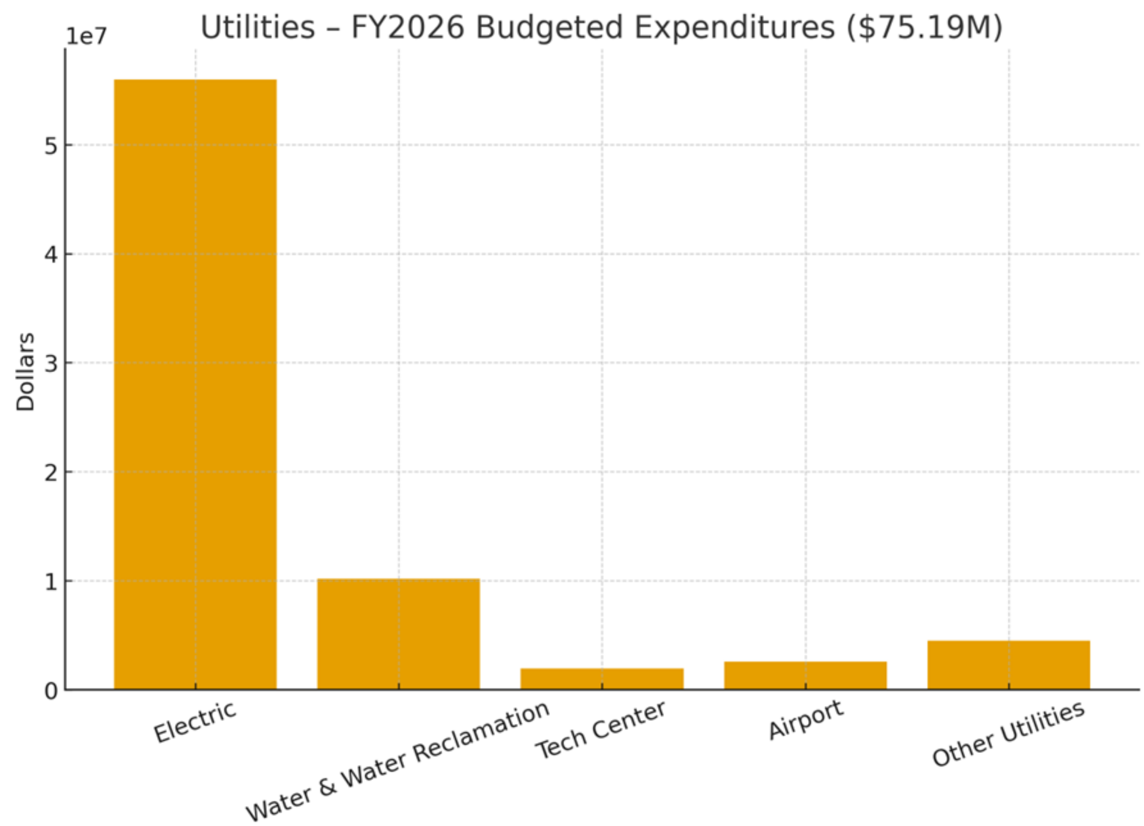


Chart: Electric is the largest utility; Water/WR and Airport follow; ‘Other’ captures Railroad, Solid Waste, and Golf.

Budget Report to Mayor & City Council

DATE: **November 10,2025**
To: **Mayor & City Council Members**
FROM: **Jeffrey A. Fiegenschuh, City Manager, MPA, ICMA-CM,**
RE: **FY 2026 City and Utilities Budgets**

It is my pleasure to submit to you the Operating and Capital Improvement Budgets for the City of Rochelle and Rochelle Municipal Utilities for the Calendar Year (CY) beginning January 1, 2026. The numbers reflected in this document are part of the PowerPoint presentation for the November 17, 2025, budget workshop. The entire City of Rochelle proposed FY 26 budget is $120,019,874, a decrease of approximately $13 million from the previous fiscal year.

Proposed General Fund Revenues for FY 26 are estimated to be $16,326,475. Expenditures for the new fiscal year total approximately $16,603,886. Staff recommends the use of general fund reserves to cover one-time expenses of approximately $277,000. These projects include work within city hall and the police department, the downtown project, and one-time capital purchases in Public Works. Based on this information, our team estimates the general fund cash balance will decrease to $10,374,130. Staff estimated revenues more conservatively based on the elimination of the grocery tax which was entirely designated to the general fund and the implementation of the ¼% non-home rule sales tax, which is split between the general fund and the CIP. Projects funded by transfers from the Non-Home Rule Sales Tax, Utility Tax and Motor Fuel Tax are included in the Capital Improvement Fund and are not part of the general fund balance.

The Utilities (Electric, Water, Water Reclamation, Advanced Communications & Technology Center, Railroad, Landfill, Golf Course and Airport) proposed budgeted expenses are $75,193,025 of which $17,402,506 is for capital outlays & $26,779,746 for power purchases. All other Funds, including Special, Downstate Police and Fire Pensions, Internal Service and CIP total $28,222,963.

In preparing this budget document, our team worked to ensure it is informative and easy to understand. This Executive Summary and an electronic version of the Budget Presentation will be available to the public on the city's website and Facebook page.

Staff believes the FY 26 budget represents the City of Rochelle's ongoing mission to provide a safe, connected, and innovative community with professional, personalized, and impartial services. The spending, specifically all capital expenditures, falls in line with the 2022 strategic planning document that has been adopted by the full City Council. Our team worked to ensure that all spending can be tied back to the 6 core areas approved by the City Council.

STRATEGIC PLAN GOALS

- Economic & Business Development
- Financial & Management Stability
- Quality of Life
- Community Inclusiveness & Engagement
- Infrastructure Effectiveness & Improvement
- Core Service Delivery

It remains the intention of staff that this budget reflects the priorities of our elected officials. The key priorities that have guided efforts in developing the budget include the following:

- Revenues have been estimated at realistic and conservative levels based on estimates due to inflationary pressures and other increased costs.
- Basic services are financed at appropriate levels, with an emphasis on fully staffing the PD with the addition of two new officers in anticipation of future retirements. The budget also includes one new engineering tech to assist engineering and public works with additional capital projects.
- If staffing positions become vacant due to retirements or resignations the positions will be refilled within PD, Fire, PW, Utilities and IT. All other positions will be reexamined on a case-by-case basis.
- Investment in infrastructure continues to be a priority. This includes projects funded with utility rates, the non-home rule sales tax, utility taxes, motor fuel taxes, rail revenues, transfers from the landfill fund and the general fund cash balance.
- Incentives to expand the local tax base to encourage growth include a property tax rebate program for new and redeveloped housing and the waiver of building permits for small businesses. Other incentives include the Lee/Ogle Enterprise Zone, the city's four TIF districts, the opportunity zone, foreign trade zone #176, the downtown historic district & the façade improvement program. A continuation to improve the city's overall appearance is being supported through renewed investments in all major corridors of the community. This includes promotion of the four TIF districts, continued infrastructure improvements including drainage improvements, planned 251 improvements in 2027 and beautification efforts. The city has a renewed interest in investment on and near Highway 251 South of the overpass. The redevelopment of the Hickory Grove property continues to be a top priority in 2026.

- Continued investments in the city's utility infrastructure including funding for the completion of major electric distribution upgrades including a new substation on the west side of the community, completing upgrades at the diesel generation plant, completion of phase two of upgrades at the WWTP, completion of the iron removal plant at well #8, design work on a new well at the Tech Park, completion of sanitary sewer system lining and other equipment upgrades. These projects are being funded through cash reserves, Alternate Revenue Bonds (electric), utility rates and several grants, including EDA and CDBG and the State Revolving Loan/Debt forgiveness program.
- The EAV in all the three older TIF districts continues to increase with the most significant increases coming in the downtown TIF.
- The budget also includes funds for a major electrical upgrade at the Tech Center and the construction of a new community hangar at the airport. These projects will be funded through federal entitlement funds and alternate revenue bonds.

The city continues to address fiscal pressures presented by the following issues:

- Initiatives by the legislature to prematurely close the Prairie State generating plant. This could have long-term negative impacts on utility rates. The city is investigating more behind the meter generation to help stabilize rates and shed load when needed.
- Increasing inflationary pressures and borrowing costs. Possibility of economic recession.
- Potential cuts to the LIHEAP and CDBG programs.
- Airport revenues continue to lag operational and capital expenses.
- Continued challenges with the recruitment of qualified public safety personnel.
- Possible funding cuts in Local Government Distributive Fund (LGDF) and actual funding reductions through the loss of the grocery tax and cuts to the Medicare and Medicaid programs.
- Potential for significant revenue increase through a new rail transload center.

CITY OF ROCHELLE SIGNIFICANT FUNDS

The General Fund

The General Fund budget supports many of the day-to-day activities of the city. The Departments housed within this Fund include Public Works, Cemetery, Engineering, Police, Fire, City Hall, Economic Development, and Community Development.

The total General Fund Budget for the new calendar year contains $16,603,886 in expenditures. These allocations reflect our commitment to provide core services to our community and were developed using the best available information and most current revenue projections. The Budget for the new calendar year includes an overall increase in expenditures of approximately $1,436,870 from the FY 2025 final 12 month estimated expenditures.

The increase is due to additional staff in public safety and public works (doing more work internally) and increased investment is capital expenditures. The general fund budget reflects average wage increases of 3+% for nonunion employees to match up with the 2024 approved compensation study.

The major revenue sources of the General Fund include sales tax, property taxes, LGDF revenue sharing, video gaming fees, charges for services, licenses, and transfers-in from other funds (enterprise funds). Other revenues generated that are allocated for capital improvement costs include the non-home rule sales tax, utility taxes and the state motor fuel tax. The city continues to transfer all gaming revenues to the police and fire pension funds along with $200,000 of all EMS revenues back to the ambulance fund to pay for equipment upgrades.

Staff is anticipating a General Fund Balance of approximately $10,374,130 at the conclusion of the new fiscal year. This represents a decrease of approximately $171,000 from the current year end projections. The cash reserve policy approved by the city council requires 15-40% of the General Fund Budget be available in cash at any time. The City's total cash on hand exceeds the minimum cash policy required amounts by approximately $3.7 million. Lastly, all outstanding long-term debt held by the city is obligated to the TIF and Enterprise Funds. The only general fund debt is Alternate Revenue Bonds that will be retired in 2027 and General Obligation Bonds for the community hangar than expire 2027.

Typically, in local government most of the expenses are related to Personnel costs. Staff is pleased that our community is within the industry norm of personnel costs as it relates to the entire budget. Our goal is to stay at or below 70%. This year, personnel costs are approximately 19% when factoring in power purchase costs and capital investments.

MAJOR REVENUE SOURCES OF THE GENERAL FUND

City Property Tax Rate

The final budget is based on a Property Tax Request of $3,104,199, which equates to a rate of $0.875916 per $100 of assessed valuation. This is an increase of $92,246 over the previous fiscal year, but due to increased EAV estimates, the actual rate will decrease by $.05. The overall amount allocated to the General Fund decreases approximately $123,000 or 16% from the previous fiscal year. This is due to increases in police and fire pension funding and other administrative funds such as IMRF and the audit. The City Council and staff have done an excellent job of controlling the growth of the city's overall Property Tax rate. Since 2019, the rate has remained below $1.05.

For homeowners in the City of Rochelle, the city's total Property Tax request accounts for less than 13% of their overall consolidated county-wide Property Tax bill. A 3% increase in the city's tax request equates to the average homeowner's city bill decreasing between $20-$36 in the new year. Our overall tax rate continues to remain relatively flat due to increased residential property values and additional industrial and commercial growth coming out of the enterprise zone.

Local Government Distributive Fund

The national economy continues to show signs of some larger scale issues. However, due to increases in state income tax collections and IML estimates, staff are confident the local government distributive fund (LGDF) revenues will remain strong and increase in 2026. LGDF revenues are one of the major revenue sources the city relies on for general fund expenditures and is typically a good indicator of the state and national economy. In 2016, the state decreased LGDF funds by 10% to local governments. In the 2019 budget however, half of that cut was restored. Based on IML estimates, staff anticipate collecting $1,702,169 in LGDF funds in 2026.

As our team moves forward, it is important to remind our state legislators how important LGDF funds are to our local community and toward meeting their numerous unfunded mandates. The funds are not state aid, but dollars collected by the state on behalf of cities, very similar to the grocery tax eliminated by the state of Illinois last year. Further, we need to continue to remind the state to pay this shared revenue in full and in a timely manner.

State Collected Sales Tax-1%

Since 2016, the city's 1% State Shared Sales Tax has been increasing with 2026 projections on par with the near record collections in 2025. However, this year is the first year that the 1% grocery tax will not be included in the sales tax collections. These estimates are included in the budget and will be monitored closely.

The general sales tax receipts constitute approximately 18% of the general fund revenues, depending upon the year. Continued increases are crucial to the funding of future initiatives and are a good indicator of the overall health of the local economy. Positively, Rochelle continues to see new businesses opening including multiple businesses in the downtown area along with the redevelopment of other facilities throughout the community. All new businesses add to our sales and property tax growth. This is another reason it is so important to promote shopping locally in the Rochelle area.

Transfers In

Like many other communities across the country, the city transfers in revenue from other funds as Payments in Lieu of Taxes. Payments in Lieu of Taxes are tax payments that would be made to the city if the utilities were privately-owned through Sales Tax Collections and Property Taxes. These payments are predominant within communities that have their own Utility Enterprise Funds. The transfers typically account for 20%-25% of overall General Fund revenues. This year the amount is $4,004,665, which is approximately 25% of General Fund revenue.

This revenue source is the single largest revenue source in the general fund. The transfers are based on previous year's audited utility revenues with the water, sewer and electric transfers equating to 5.5%- 6% of the previous year's audited revenues. The total also includes transfers out of the railroad and landfill fund to cover costs associated with 2 additional PW employees to fund more capital project work in-house. This will allow the city to keep projects moving forward and completed in a timely manner.

Enterprise Funds

The City of Rochelle Enterprise Funds, also commonly known as Proprietary Funds, consist of four Major Funds that include Electric, Water, Water Reclamation and Tech Center/Advanced Communications. The Airport, Solid Waste, Golf Course and Railroad are considered minor utilities within the Enterprise Funds. The enterprise funds make up the largest components of the overall budget. Altogether, the enterprise funds account for $75,193,025 or 63% of all city expenditures. Based on load projections, the RMU electric utility is the 6th largest electric utility in the state of IL and could move into the top five in the next few years.

Electric

The single largest utility fund and overall city fund is the Electric Fund. This fund covers all the costs associated with the purchase, distribution, and utility billing to all properties within the RMU service territory. The combined budget for the Electric Department FY 26 is approximately $55,949,965. Revenues for the department are estimated to be $43,759,528. This deficit is due to the continuation of capital projects being funded through Alternate Revenue Bonds issued in 2022 and 2023 for large generation and distribution related projects, as well as cash on hand. The city will continue seeking out grant opportunities from the federal government as long as they are available. We did receive a $150,000 planning grant in 2025, which is atypical for an electric utility. City council recently approved a cost-of-service study through UFS that better aligns long-term funding of fixed costs within the utility. Staff are also considering the creation of an internal CIP fund within the electric utility to pay for future generation asset purchases and rate stabilization as a precautionary measure for an early PSGC retirement. Including depreciation as an actual expense in all utility funds to save up for future capital expenditures is also under consideration.

The two largest expenses in the Electric Department are the cost to purchase power and capital investments. It is estimated that RMU will spend approximately $27,000,000 on the purchase of power in new fiscal year. This accounts for roughly 50% of the Electric Department budget.

Capital investments account for 28% of the overall budget. Total infrastructure investments in FY 26 are estimated to be approximately $15 million. This includes investments in a new substation, distribution line expansion, replacement of equipment, burying overhead lines and completion of projects at the power plant.

Overall, the department continues to see increases in sales and a healthy reserve fund balance. With the addition of Wheatland Tubing, possible expansions at MightyVine and CHS and the recruitment of a large load data center, the load and overall revenues for the utility will continue to increase. In fact, RMU could become the 5th largest municipal utility in the state of IL by 2027.

No major staffing changes are being considered in 2026. The budget includes maintaining current staffing levels. Ensuring front line staffing remains constant is extremely important for effective utility operations and ensuring employee safety.

Technology Center & Advanced Communications

In 2017, the Technology Center and Advanced Communications Funds were combined into one distinct fund. This Fund serves all fiber and internet customers, along with all collocation and remote server clients. In 2017, the combined fund had a deficit of over $1,100,000. The new Director of Advanced Communications has overseen this department and focused attention to outdated contracts, an inefficient billing system and major updates to the city's cybersecurity protocols. Because of these efforts, overall revenues have increased and at the end of 2025 the fund is projected to maintain a positive cash balance of over $400,000. Unfortunately, our largest colocation customer Follet discontinued services in May 2024. However, our team continues working to bring on new fiber and colocation customers. We've added multiple new fiber customers and are working with a local internet provider to move all their server needs to the facility. Even with the recent success, staff budgeted conservatively in relation to revenues and by not anticipating replacing those lost revenues in 2024.

Staff within the department is showing a renewed focus on seeking new customers to increase revenues and updating equipment that is over 20 years old. These efforts are leading to a more efficient system that provides faster and more reliable services for our customers. Important initiatives for the department in 2026 include improvements to the Tech Center, investments in updating outdated equipment, conducting additional cybersecurity assessments, and hiring an engineer to assist with expanding colocation services.

Projected revenues for 2026 are $1,525,500, while expenditures are estimated to be $1,947,759. This does not account for the possible alternate revenue bond proceeds for the electric and facility upgrades at the tech center. Any deficit will be covered by existing reserves.

<u>Water/Water Reclamation</u>

The combined Water and Water Reclamation Funds Revenues continue to see slight increases due to recently approved rate increases, new customers, grants & state revolving loan funds for capital projects including work at the WWTP and the construction of an iron removal system at well #8. The total revenue for the combined funds in FY 26 is estimated to be $10,564,118. This total includes rates, fees, ILEPA loans, grants, water tower leases and other miscellaneous revenues. Currently there is a cash reserve in the Water/Water Reclamation Funds. The utilities should not see any reductions in reserves in the new fiscal year. The reserves were established to help fund future projects without relying completely on loans and rate increases. A list of the major capital projects contained in both departments is found below.

Expenses within the funds are estimated to be $10,200,615. Most of the expenses are related to capital outlay projects and debt service payments. These projects account for approximately 56% of the total expenditures.

MINOR ENTERPRISE FUNDS (AIRPORT, RAILROAD, SOLID WASTE AND GOLF COURSE)

<u>Rochelle Municipal Airport</u>

The Rochelle Municipal Airport is a unique asset to the community and contributes $17 million per year in economic impact to our region according to a recent IDOT study. Over the past seven years, the airport has expanded its infrastructure through numerous capital and maintenance projects. Since 2014, over $10,000,000 has been expended on these projects, which are funded through the FAA and IDOT. The grants are allocated at 95% with a 5% local match. In the past, the local matches have come from bond funds, the general fund, and the CRRR. In 2024, the city purchased the Large Car Rebuilders facility with the aid of a 95% grant from the federal and state

governments. The facility is being leased back to the previous owner and offers much needed funding for future projects.
Staff also secured a light sport and helicopter service to operate out of the community hangar. Both initiatives will provide increased long-term revenues that will help to sustain the airport financially. The proposed improvements for 2026 include construction of a new 8-unit t-hangar building. Total expenditures in 2026 are expected to be approximately $2.6 million with revenues of approximately $3.2 million. 77% of expenditure is for capital outlay and 82% of revenues are from a federal grant and bond proceeds.

Air traffic at the facility was down 14% due to hot and unstable weather during the 2025 season. In 2025, staff recorded 9,505 take-offs and landings (April-September), compared to 10,916 in 2024 during the same period. In 2025, hangar utilization is 100% and land rent is up 9% over 2024. There remains a waiting list for all hangars. Total gallons of fuel sold increased marginally, or 1%, in the first 9 months of 2025 compared to the same period in 2024.

The Chicagoland Skydiving Center and the Flight Deck Bar & Grill draws thousands of people from across the country every year. Thus far, in 2025, there have been approximately 25,000 sky divers dropped at the airport. This infusion of people benefits our hotels, restaurants, gas stations and grocery stores throughout the season. Airport activity and businesses at the field create an estimated $17 million in positive economic impact on the region per year according to the most recent IDOT study. A new study is being conducted, with results expected by mid-2026.

The City Railroad (CRRR)

Over the past five years the CRRR has experienced significant changes. Now that the Rochelle Transloading Center has been established, we are serving more industries in our area with rail services. CRRR revenues are estimated to be approximately $1,325,000 for fiscal year 2026. RTC's expansion in 2023, which includes new intermodal services began in summer of 2023. Most of the expenses in the rail fund this year are related to interfund transfers for projects related to community development and facility maintenance. Funds are being transferred for the downtown project, the quiet zone and upgrades to railfan park. Additional funds are also being transferred to the general fund for PW salaries related to mowing and facility maintenance at and near the railyard.

GREDCO and the City are collaborating with the BJRY and CHS to pave a portion of the RTC and build a Container Yard (CY). The city's portion of the project was funded by a grant through the State of Illinois. GREDCO is working with CHS to develop the Container Yard. The increased traffic through the CIR in 2025 is expected to increase rail revenues by 15%-20%.

For more than a decade the city has been discussing with the BNSF the construction of a new BNSF/CIR interchange near Elva Road. Federal grant funding programs are coming available for closing of at-grade crossings and the city will be pursuing grant funding along with BNSF contributions to install a new main line switch and extend the CIR south to Elva Road. This project would remove the current BNSF traffic from the three crossings on Caron and Steam Plant Roads. Estimated cost of the new switch and CIR expansion is $12M.

Rochelle Municipal Golf Course

The Rochelle Municipal Golf Course continues to provide a valuable recreational service to our community. In 2022, the course had a record year selling approximately 13,000 rounds. In 2023, that number increased to over 15,300 rounds. In 2024, we surpassed 16,000 rounds sold. This past year was the best to date, hitting just over 17,000 rounds sold, along with a record 20 outings/events hosted.

The Golf Course manager and his team have made major improvements since 2021 that include all new LED lighting in the Pro Shop and cart barn, new stamped patio between the Pro Shop and Luna, replacement of irrigation pump and drive, storm water improvements on the south end of the course, removal of dead trees from the course, constructed new tee boxes on holes 4 & 6 and are beginning construction on 3, 9 and 12; a new roof and refurbished restrooms on the course; upgraded cart paths with asphalt millings and a new gutter system at the pro shop and cart barn. In the past year, 98 oak trees were trimmed, and 3 dead trees were removed to mitigate any risk to our golfers.

OTHER FUNDS (MFT, TIF, UTILITY TAX, NON-HOME RULE SALES TAX AND HOTEL/MOTEL TAX)

Motor Fuel Tax Fund

Motor Fuel Tax Funds are used for infrastructure and transportation related projects. The Motor Fuel Tax is levied and collected by the state and redistributed back to localities based on a per capita basis. For FY 26, staff are estimating collections of approximately $431,000 (based on Illinois Municipal League data). The gas tax increase from 2019 continues to net additional revenue for the city. All MFT funds must be used for street related projects and not expenses related to salaries. Annually the city funds a large portion of the Seal Coat Program with MFT dollars. Other projects that will be partially funded with MFT dollars in 2026 and coming years include 7th Ave Bridge over Kyte River and the 20th Street and Flagg Road Intersection project.

Tax Increment Financing Funds

The City of Rochelle has four TIF Districts. The Lighthouse Pointe TIF was established in 2010 for public improvements near the Walmart and retail out-lots on Route 38. The funds generated by this TIF can only be utilized in the TIF area and are used to fund debt service and other redevelopment projects. Aside from the debt service payments, the largest expense in the Lighthouse Pointe TIF is the reimbursement to both school districts and the recent road improvements and lighting projects. Total anticipated revenues in FY 26 are estimated to be $746,640. The overall EAV estimated increases from 2024 to 2025 are 10.6%.

Established in 2016, the Downtown and Southern Gateway TIF received its first increment in 2017. The increment the city receives continues to increase annually. The downtown TIF continues to grow considerably due to large private investments that are being made in the downtown area. Staff anticipate collecting approximately $706,433 in property taxes in the new FY. This is an increase of over $56,000 from 2024. This TIF is the perfect example of how TIF districts are used to promote and support economic growth. In 2023, the city council issued $2,500,000 in alternate revenue bonds to fund major downtown improvements including purchase and rehabilitation of property, the construction of an event venue and restrooms and the installation of new infrastructure. The overall EAV increased by 27.3% from 2024 to 2025.

The third TIF, commonly known as the Northern Gateway TIF, was established in August 2018. The TIF is projected to generate $325,398 in 2026. Projects funded by this TIF include Benny's Corner Market Development and the Breakthru Beverage site. Redevelopment efforts at the Hickory Grove site and future expenses related to the reconstruction and expansion of Highway 251. Our team will continue working aggressively to fund future projects in this area. The overall EAV increased by 3.4% from 2024 to 2025.

In 2024 the city council established a new TIF district known as the Eastern Gateway TIF. This area was established to encourage redevelopment projects in and around the former Sullivans Grocery store. The 2026 budget summary will include updated revenue projections and a list of projects being funded, if there are any.

Utility Tax

Aside from Motor Fuel Tax, the two other revenue sources the city utilizes to fund Capital Improvements include the 1% Non-Home Rule Sales Tax and the Utility Tax. Both revenue sources, as set by code, are to be used for infrastructure improvements and Property Tax relief.

In FY 26, it is projected that the Utility Tax Fund will generate $880,000. This decrease is based on the load reduction from Wheatland Tubing and MightyVine. Projects being funded in the coming year include the Sidewalk Replacement Program along with street and storm water improvements throughout the community. The Utility Tax must be reapproved by council every five years. This tax was reauthorized in 2022 without an increase.

Non-Home Rule Sales Tax

Non-Home Rule units of local government are authorized to impose a Home Rule Sales Tax and certain Non-Home Rule units of local government are authorized to impose a Non-Home Rule Sales Tax. The Non-Home Rule Sales Tax is in 0.25% increments with a 1% maximum rate limit. The city's Non-Home Rule Sales Tax rate is 1% based on the council approved increase in May 2025. Half of the funds generated by the increase will go back to the general fund to absorb revenue losses due to the expiring grocery tax.

Staff are anticipating the tax will generate approximately $1,995,000 in revenues in FY 2026. The funds will be utilized to fund infrastructure improvements along with covering the payment for the 2018 Alternate Revenue Bonds. The annual debt service payment is approximately $656,000 and the final payment will be on January 1, 2027. The bonds helped fund the following projects: South Main Street expansion and reconstruction, 6th Street reconstruction, West 2nd Avenue reconstruction and numerous storm sewer projects throughout the community. The remaining funds will be transferred to the CIP to help fund projects in 2026.

<u>Hotel/Motel Tax Fund</u>

The city's other minor fund that contributes greatly to the overall economic viability of the community is the Hotel/Motel Tax Fund. The revenues generated by this tax can only be spent on items related to the promotion of tourism in the community. With revenues and tourism greatly rebounded from pandemic levels, staff estimate hotel/motel tax revenues of approximately $275,000 in 2026. With our recent efforts to recruit new hotels to the community future revenues may increase.

Projects planned for funding in new fiscal year include phase II of the building and grounds improvements at Railfan Park, community mural funding, and upgraded pickleball courts at the golf course. The other major expense in the Hotel/Motel Tax Fund is the $60,000 contribution to the golf course. This is the 2nd year of the new five-year agreement with the Park District. Another possible use of future funds will be to assist in the redevelopment of the Hickory Grove site and working with the chamber and other entities to bring more events to Rochelle when the downtown project is completed.

<u>STAFF LEVELS AND COSTS</u>

One of our goals is to ensure all staffing is funded by the appropriate departments and that all our leadership team positions are at least at the 50% percentile in their range from the 2024 salary study. 9 positions are included in the Administrative Services Department and 5 are included in the Network Administration department. They include the City Manager, Director of Community Engagement/Assistant to the City Manager, Finance Director and staff associated with Finance, the Human Resource Director, Human Resource Specialist and Risk & Safety Coordinator. The GIS position is being funded through the Network Administration budget.

All Funds, both general and utilities, contribute based on a predetermined formula. Moving these salaries to this department ensures that all funds are being adequately charged for that position's salary and benefits. This will ensure a more equitable funding level for these positions going forward.

Another looming cost, but extremely important benefit to offer, is the city's healthcare plan. The organization continues to provide a competitive benefit package to our employees. Overall rate increases have averaged less than 4% annually, however the city saw 9% increase in the current year. The original increase of 13.9% was reduced thanks to the hard work and changes recommended by the city employee benefits committee. All new employees are enrolled the new two-tier health care program. their healthcare costs. This year the city will again be offering a high deductible/HSA plan for our staff.

Full-Time Employees

General Fund (Includes elected officials)	83.5 Full-Time Employees
Internal Service	14 Full-Time Employees
Enterprise Funds	<u>50.5 Full-Time Employees</u>
TOTAL	**148 Full-Time Employees**

Non-union labor costs have been budgeted to average 3+% to account for salary increases based on the 2024 salary/compensation study. These salaries are based on the compensation study, internal comparables and external comparables. Our goal is to ensure that our pay rates continue to match the market ensuring we keep our amazing staff. All union labor costs are set by recently approved collective bargaining agreements and have been averaging 3%-4% increases.

DEBT SERVICE

As directed by the mayor and city council, staff continues to attempt to pay down the city's outstanding debit. However, due to continued historically low interest rates, the city council is authorizing the issuance of up to $2 million in Alternate Revenue Bonds to fund a community hangar at the airport and large scale electrical improvements at the Tech Center. Aside from this new debt the city continues to pay down all of its other long-term debt obligations. Total debt will decrease by approximately $3.9 million in FY 26 to $31,098,239.

Recent Accomplishments

To balance the challenges addressed above, the City of Rochelle has taken the following steps:

- Review of Utility Rates periodically. Last year the city council approved a cost-of-service study for all electric rates that adjusted the minimum charge on all electric customer accounts, while reducing the energy charge. In both the water and waste reclamation departments, small rate adjustments previously approved by council continue to go into effect each January.

- In FY 20, the city extended its Purchase Power Agreement with NextEra energy that will provide low and stable wholesale power rates for the next eleven years. This again will help to lead to savings for our ratepayers. The city will continue to monitor the market and look to find ways to increase its renewable portfolio. Staff are looking at alternatives to extend power purchases (outside of Prairie State) beyond 2029 and to blend current and future rates. The rates are competitive and will help keep long-term power costs down. Staff is working with several industrial customers on the idea of a CHP (Combined Heat and Power) system at their facilities. This may reduce load, but the possibility of purchasing excess power in the summer could lead to lower congestion and generation costs.

- Two years ago, the city signed a demand response agreement with CPower. This agreement could potentially save the utility and its customers money by reducing demand costs during high peak times.

- The city partnered with NIU to hire an intern for 18 months.

- The city continues to do well financially. In 2025, the city was awarded the GFOA Distinguished Budget Award for the 6th straight year. The city also received the GFOA Certificate in Excellence in Financial Reporting for the 10th straight year.

- City maintained its AA- S & P bond rating.

- The city council allowed the grocery tax to lapse, instead approving a ¼% increase in the non-home rule sales tax. The new tax goes into effect when the grocery tax expires December 31, 2025.

- The city has received a $150,000 planning grant to help reduce power usage and promote sustainability measures through the electric utility.

- The city was awarded over $12,00,000 in grants and other state and federal funding and forgivable loans to construct a new iron removal water treatment facility, expansions and upgrades to the wastewater treatment plant, sewer lining work in low to moderate income neighborhoods, replacement of lead service lines and repainting one of the water towers.

- The city was awarded a $1.1 million downtown improvement grant from the state of IL. These funds will be utilized for improvements throughout the downtown corridor.

- The city issued $2,000,000 in alternate revenue bonds for the construction of a new community hangar at the airport and major electrical upgrades at the Tech center.

- Staff budgeted funds to complete the construction of the new substation on the west side of the service territory near the Mighty Vine facility and to secure needed utility easements for this project and the potential for future industrial expansions.

- Staff budgeted funds to replace 2 open positions in the police department.

- Funds are budgeted to add a new engineering tech position to assist with city infrastructure projects.

- The city received a $950,000 grant to hire three full-time FF/Paramedics. The grant pays for the salary and all benefits of the new hires for three years. FY 26 is year two of the three-year grant.

- Staff executed a new RFP for the redevelopment of Hickory Grove and city council approved two new TIF redevelopment agreements in 2025.

- Staff continue conservation measures, where possible, to minimize the impact of rising energy costs. City/RMU facilities continue to install LED lighting in buildings and streetlights and is looking at installing solar panels on city/utility facilities. The city is working with both school districts and the park district to install LED lighting in their facilities.

- Staff continue investigating the cost and benefits of installing additional solar panels at the WWTP and landfill.

- The Economic Development department is working on multiple prospects that are considering Rochelle due to access to transportation outlets and City-owned railroad system and our utility infrastructure. There are several serious considerations including an expansion at the hydroponic facility, a large data center and multiple hotels. The city is also renewing its efforts to open more channels of communication with our existing businesses.

- The city is working to expand its partnership with Ogle County and with LCIDA (Lee County Industrial Development Association). In 2024, the city council approved a one-year contract with LCIDA to provide economic development services when current staff retire.

- Major sidewalk, road, and alley reconstruction projects are being planned or will be commencing throughout the community.

- Work is completed on Phase I at the new FD/Public Safety/Utility training facility in Rochelle. The city applied for a $750,000 grant for Phase 2.

- Staff budgeted excess GF reserves to make improvements to the police department and city hall. This includes updates to the gun range, restrooms, locker rooms and all new security cameras.

- Staff will continue working with the mayor and city council to find new grant opportunities for expanding programs for our residents.

CONCLUSION

Rochelle has numerous priorities for the coming fiscal year. The city is utilizing general fund balances for building and infrastructure improvements. We are not utilizing fund balances to hire the additional police officers, public works staff and FF/Paramedics. The budget adequately funds the needs of the city and sets the appropriate spending policies of the elected officials.

Yet, future year budgets may present the community with challenges. It is anticipated the supply chain issues, and inflation will continue to hamper our efforts to provide quality services.

Of course, the State of Illinois's unfunded mandates and efforts to close Prairie State early are issues we will be facing long-term. Our team will continue to follow these issues to keep you informed and look for ways to cooperate more effectively with other taxing districts, the private sector, and our nonprofit partners to reduce long-term costs and keep tax and utility rates stable.

This budget system allows the city to better prioritize spending based on policies and programs deemed most important by our mayor and city council. Staff will continue to bring ideas to our elected leaders that aid in stabilizing the city budget and growing our community long-term.

Finally, every Department played an important and valuable role in the development of this budget blueprint. Staff has been very helpful and forthright in providing information and suggestions. Finance Director Chris Cardott and her dedicated team were especially helpful in providing needed data and input on building a sustainable budget. The City of Rochelle should be proud of its dedicated employees who understand today's economic environment.

CITY OF ROCHELLE 2026 BUDGET WORKSHOP

Jeff Fiegenschuh, City Manager

OUR VISION

A vibrant community where all can thrive.

OUR MISSION

To provide a safe, connected and innovative community with professional, personalized and impartial services.

OUR VALUES & STRATEGIC PLAN GOALS

- Economic and Business Development
- Financial Management & Stability
- Community Inclusivity and Engagement
- Infrastructure Effectiveness & Improvement
- Core Service Delivery
- Quality of Life

2025/2026 Accomplishments & Priorities

- All expenditures align with the 6 strategic priorities
- Revenues remain strong. Major funds at or above City Council approved policies
- Continued redevelopment efforts for all corridors focusing on east and north
- Budgeted for additional public safety personnel in PD in anticipation of future retirements
- Continued expansion of the CRRR and new transloading opportunities, expansion 80% grant funded
- Planned construction of new community hanger at the airport. 50% grant funded through federal entitlement funds
- Continuation of major updates to electric including new substation & installation of 34.5kv line connecting Rt 38 sub with Ritchie Road Sub
- Looking toward future retirements and staffing consolidations
- Completion of Diesel Plant work
- Plans to bring generation study objectives to city council
- Establishment of energy assistance and housing rebab grants with local banks
- Begin work on 20^{th} Street and Flagg Road intersection improvements

2025/2026 Accomplishments & Priorities

- Council approved tax levy less than $.090 per $100
- City continues investing gaming revenues in police and fire pension funds
- Fully implemented ¼% non-home rule sales tax (staff will monitor annually)
- Construction of new pickle ball courts at golf course
- Completion of downtown events space and underground of all utilities
- New RFP for Hickory Grove
- Continue work and expansion on multi-jurisdictional fire training facility (applied for grant funding)
- More opportunities for large commercial and data centers, RMU's load continues to grow
- Continued revenue expansion at Rochelle Landfill
- Working to recruit new hotel developments east side of community
- Complete Well 8 continue design work for Well 13
- Completed 16,000 ft of Sanitary Sewer lining and manhole rehabilitation. Project 85% grant funded
- Complete Phase II WWTP upgrades, budgeted funds for design of Phosphorus removal system

2025/2026 Accomplishments & Priorities Staffing and Finance

- Code enforcement to CSOs, NIU intern, Finance Director recruitment
- Complete supervisor handbook, employee onboarding process
- 10th year in a row for Certificate in Excellence in Financial Reporting from GFOA
- 6th year in a row, GFOA Distinguished Budget Award
- Maintained S & P bond rating upgrade from A+ to AA-
- 39 hires since Dec 2024. Increased active participation in safety programs

Over 9,000 likes on the City's Facebook Page

4,398 E-Newsletter sign-ups

Utilizing billing software for text alerts to affected addresses

Growing communications team: All Departments

Growing community events: National Night Out, Railroad Days, Christmas Walk, Cinco de Mayo, Fiesta Hispana, Hayale Trail

Pickleball Project at Fairways Golf Course

2026 Total City Budget

$120,019,874

General Fund/Admin Services Highlights

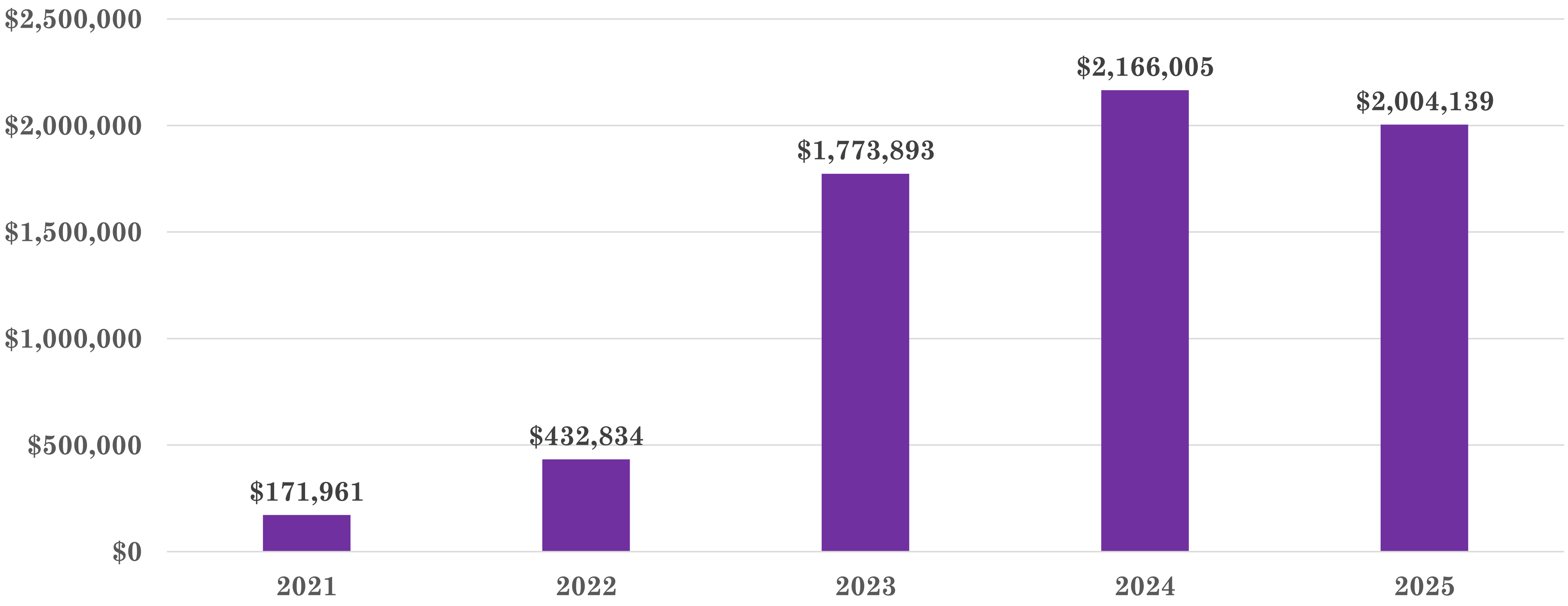
The 2026 budget   Highlights include:

- Projected to spend down $277,412 of $11 million reserves for one-time expenses and conservative non-home rule sales tax collections.
- Budgeted $297,000 in COPS grants to fund 3 new Police Officers. We are hiring two replacements even without the grant in anticipation of future retirements, recruitment concerns and academy placements.
- City will receive last quarter of grocery tax in early 2026. Non home rules increased tax collections will begin being received in March. We will monitor projections.
- Budgeted additional ambulance revenues for lift assist $.
- City Policy states general fund dollars can be transferred to the CIP for one-time expenses when the cash fund balance is above 40%. As of December 31, 2024, the balance is estimated to be 68.9%. It will decrease slightly in 2025.

Cash Balances

	01/01/2026	12/31/2026	Change
General	$10,651,541	$10,374,130	($277,411)
Water	$2,919,476	$3,207,202	$287,726
Water Rec	$6,493,341	$6,569,118	$75,777
Electric	$32,191,739	$21,221,227	($10,970,512)
Tech Center/AC	$527,309	$105,050	($422,259)

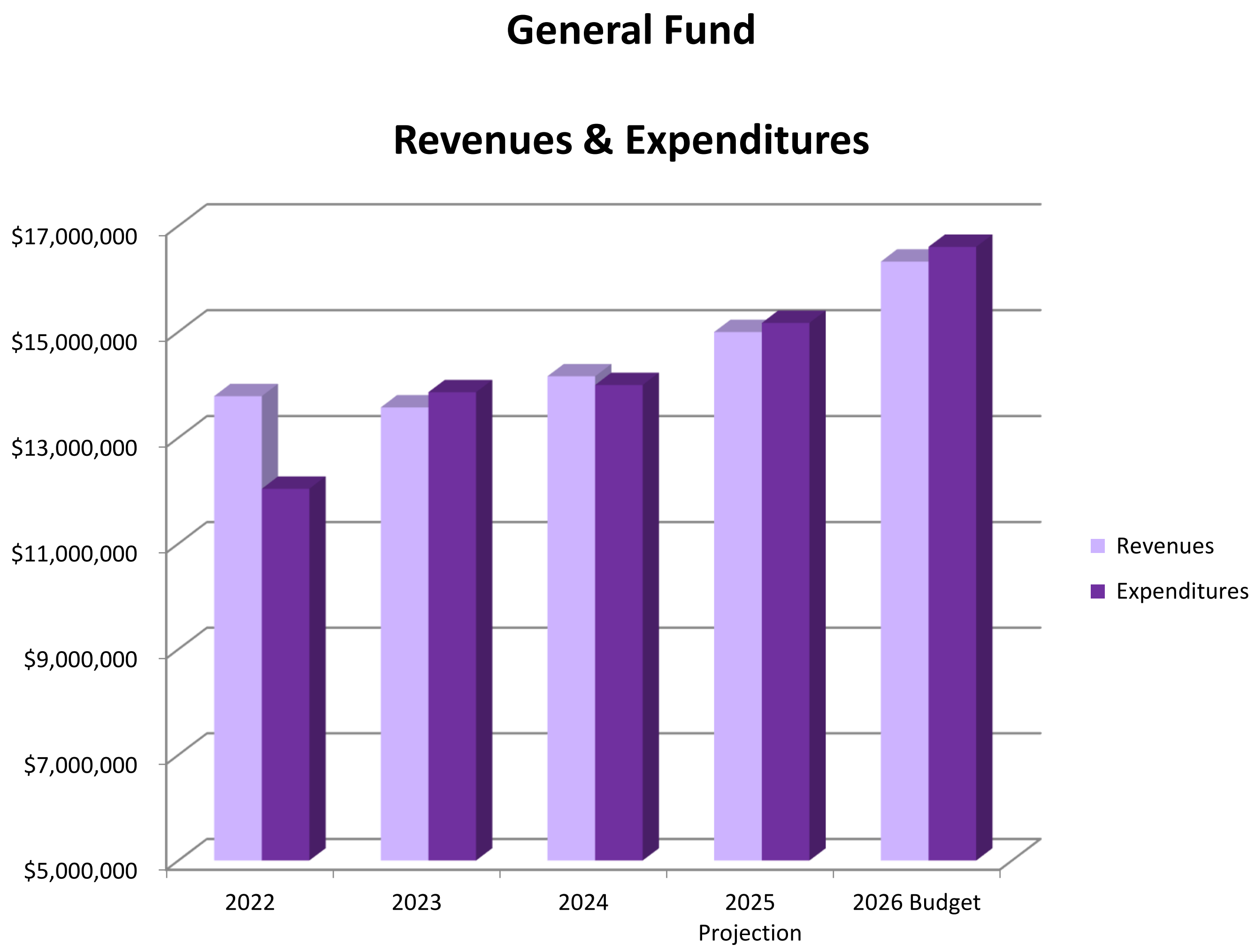
Interest Revenue



Current Days Cash on Hand

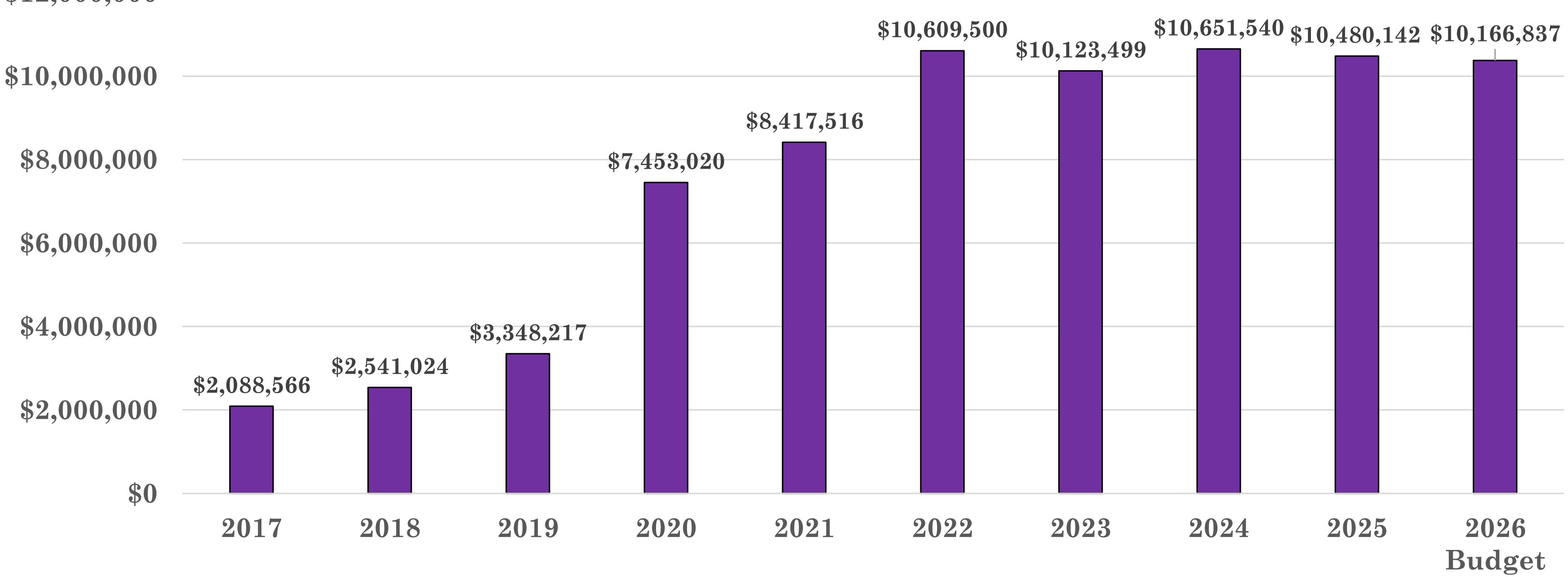
	#Days	Policy
Water	487	365 Days
Water Reclamation	918	365 Days
Electric	324	90-120 Days

General Fund Revenues & Expenses



	Revenues	Expenditures
2022	$ 13,784,386	$ 12,035,812
2023	$ 13,572,348	$ 13,858,839
2024	$ 14,159,373	$ 13,994,976
2025 Projection	$ 14,995,619	$ 15,167,017
2026 Budget	$ 16,326,475	$ 16,603,887

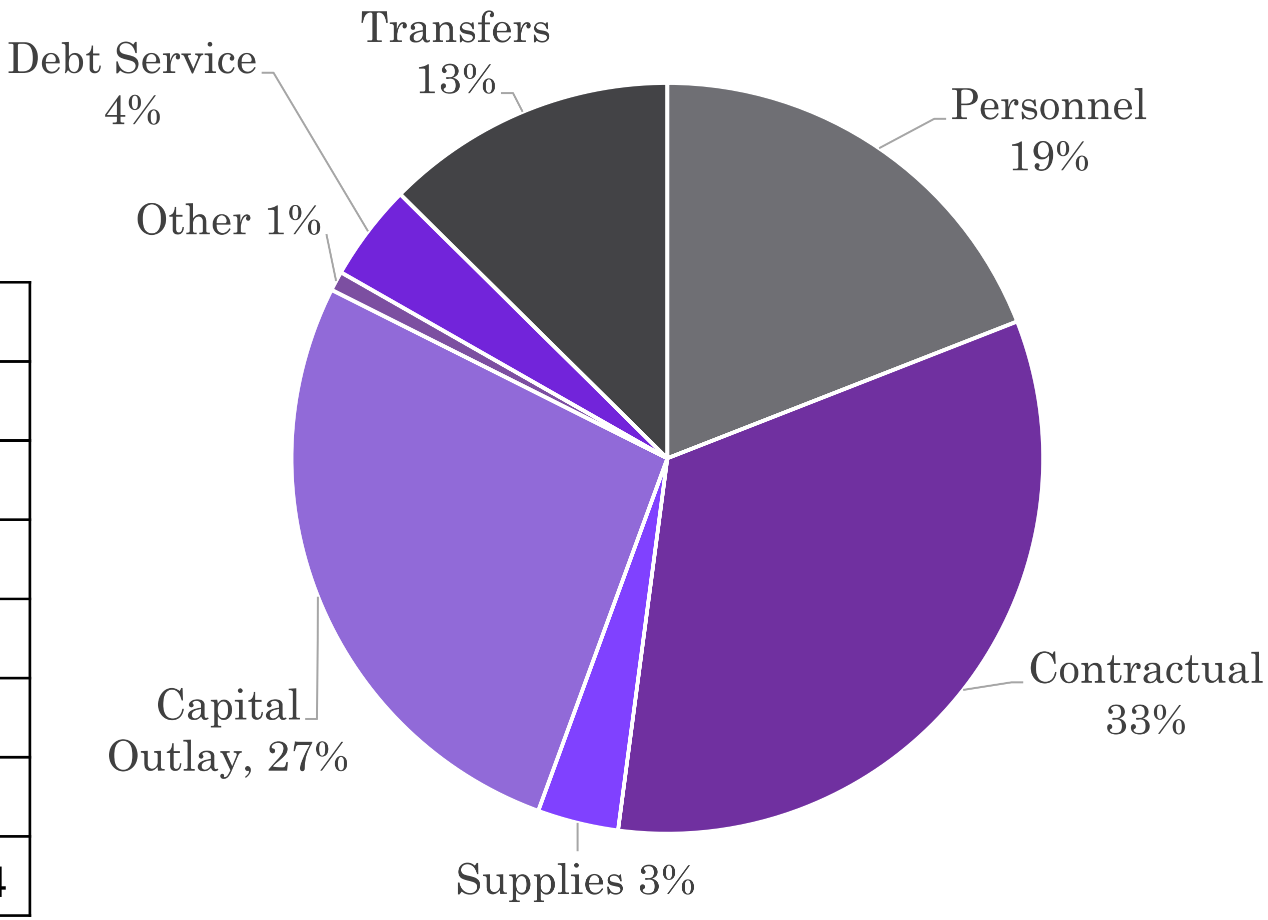
General Fund Cash

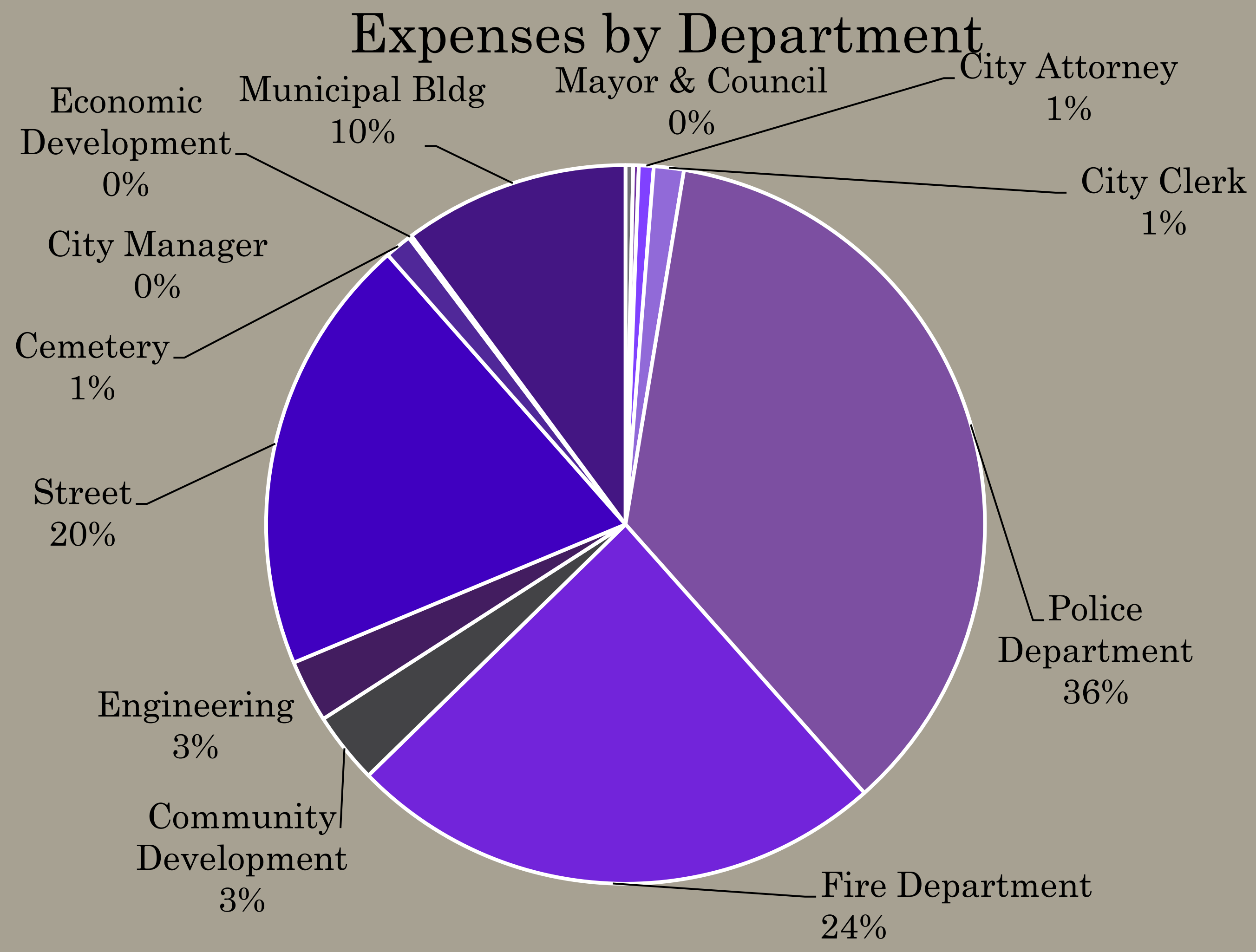


***2020 includes ComEd contribution of $3.73 mil**

City of Rochelle Expenditures Summary

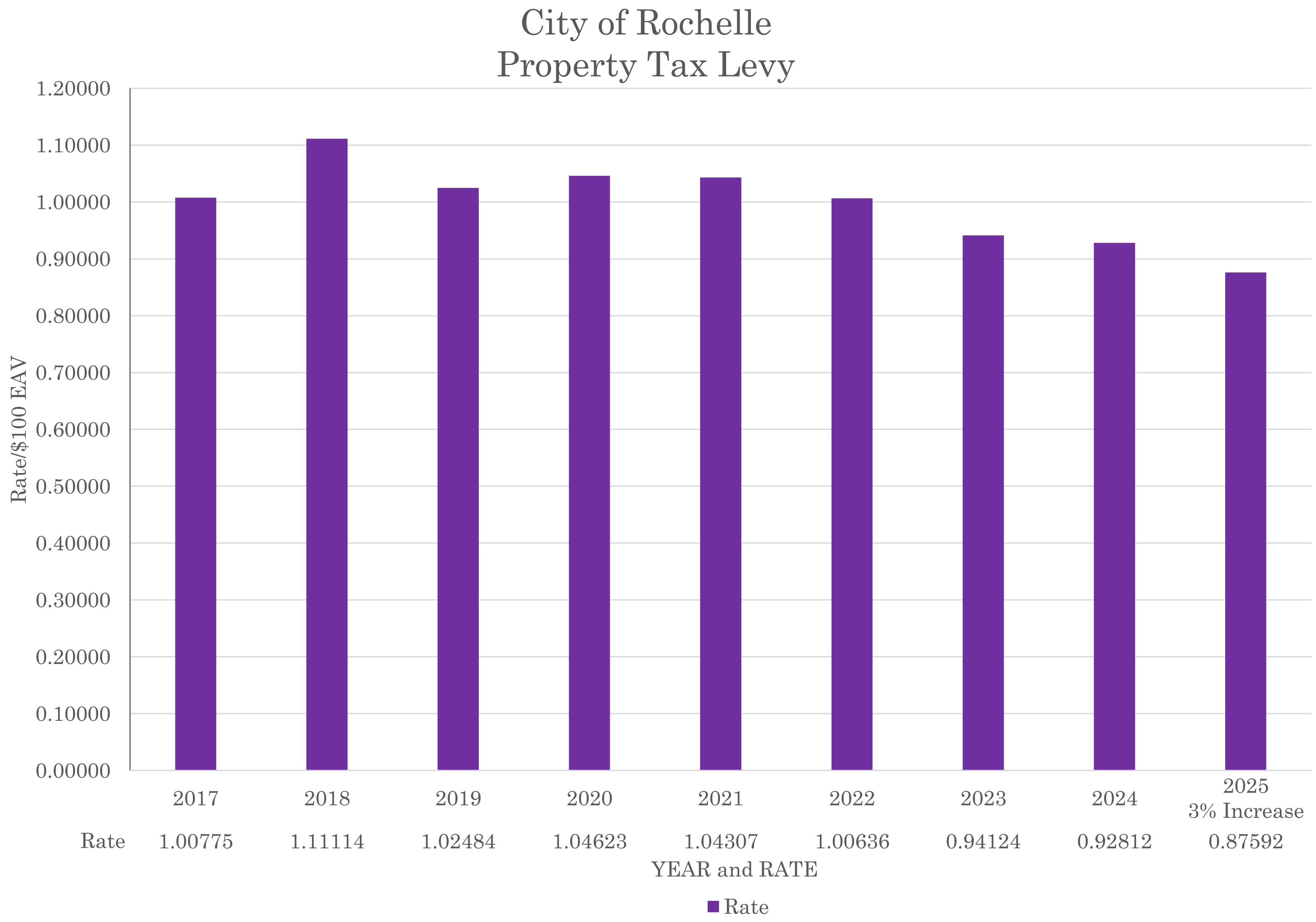
Personnel	19%	$22,877,074
Contractual	33%	$39,648,694
Supplies	3%	$4,184,592
Capital Outlay	27%	$32,196,281
Other	1%	$1,012,003
Debt Service	4%	$5,002,117
Transfers	13%	$15,099,113
		$120,019,874



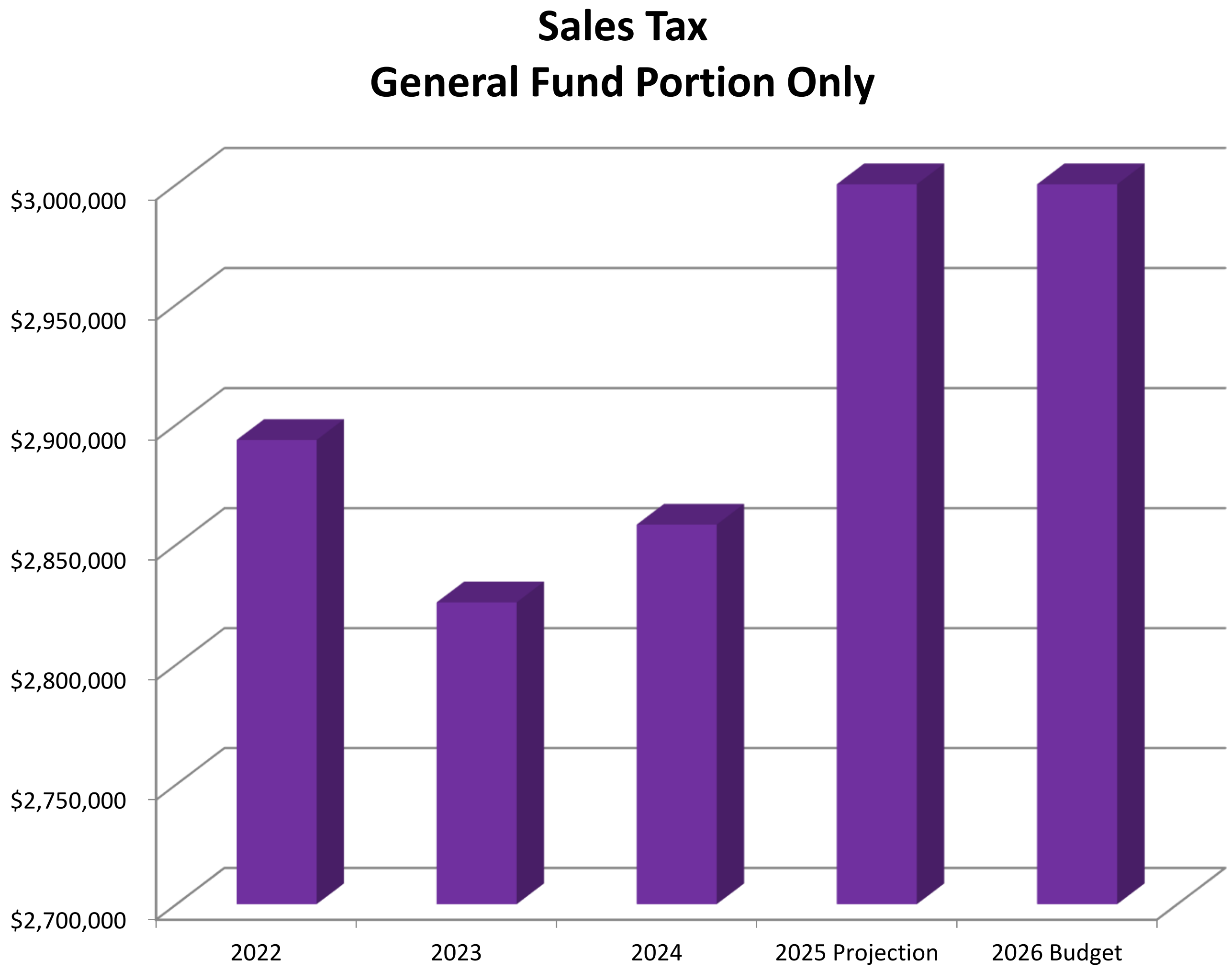


Mayor & Council	0%	$56,800
City Manager	0%	$41,650
City Attorney	1%	$110,000
City Clerk	1%	$224,034
Police Department	36%	$5,948,638
Fire Department	24%	$4,027,389
Community Development	3%	$532,976
Engineering	3%	$467,871
Street	20%	$3,284,771
Cemetery	1%	$199,974
Economic Development	0%	$23,700
Municipal Building	10%	$1,686,084
		$16,603,887

Expenses by GF Department 2026

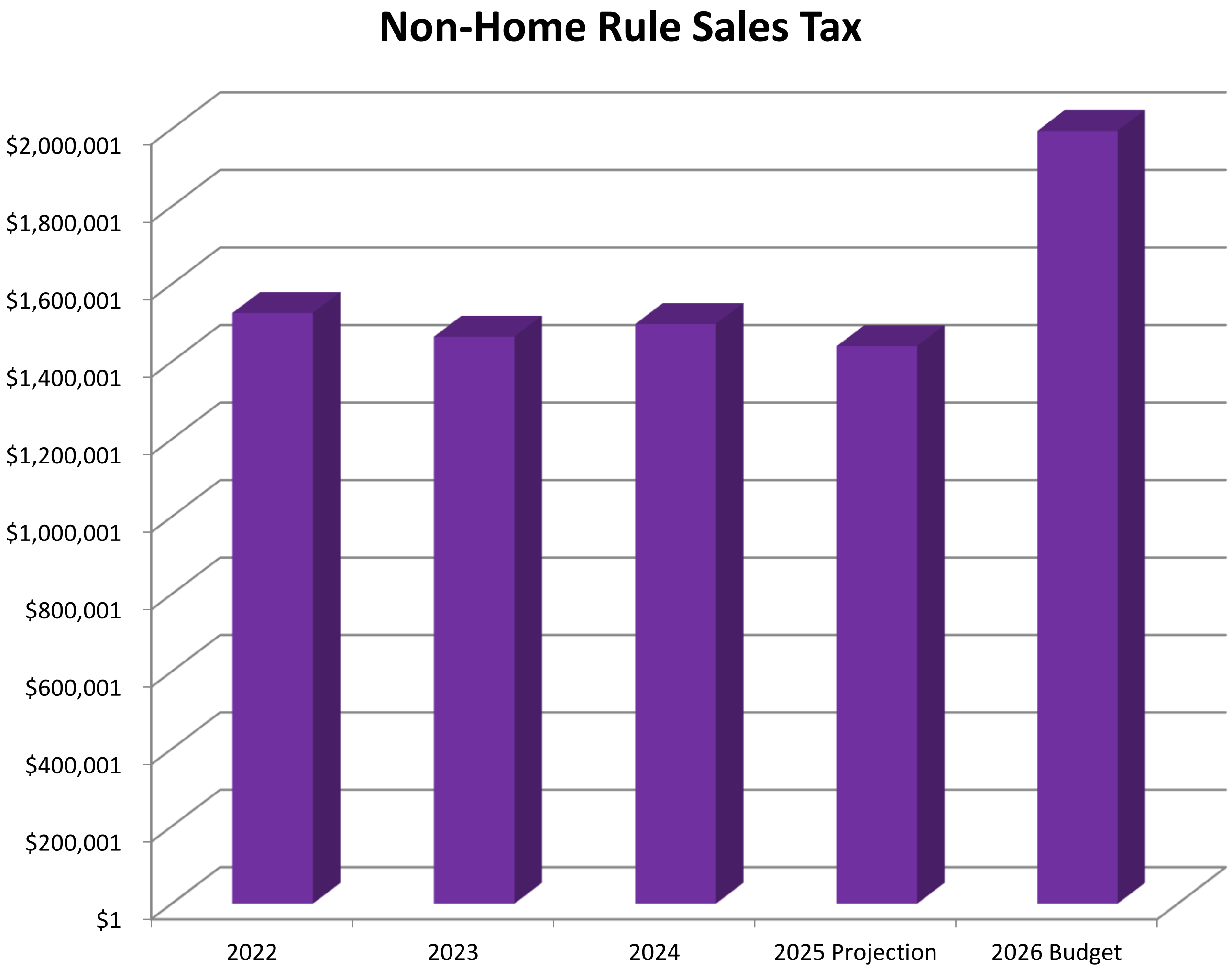

City of Rochelle
Property Tax Levy
Rate/$100 EAV
1.20000
1.10000
1.00000
0.90000
0.80000
0.70000
0.60000
0.50000
0.40000
0.30000
0.20000
0.10000
0.00000
2017
2018
2019
2020
2021
2022
2023
2024
2025
3% Increase
Rate
1.00775
1.11114
1.02484
1.04623
1.04307
1.00636
0.94124
0.92812
0.87592
YEAR and RATE
Rate

Sales Tax – General Fund Portion



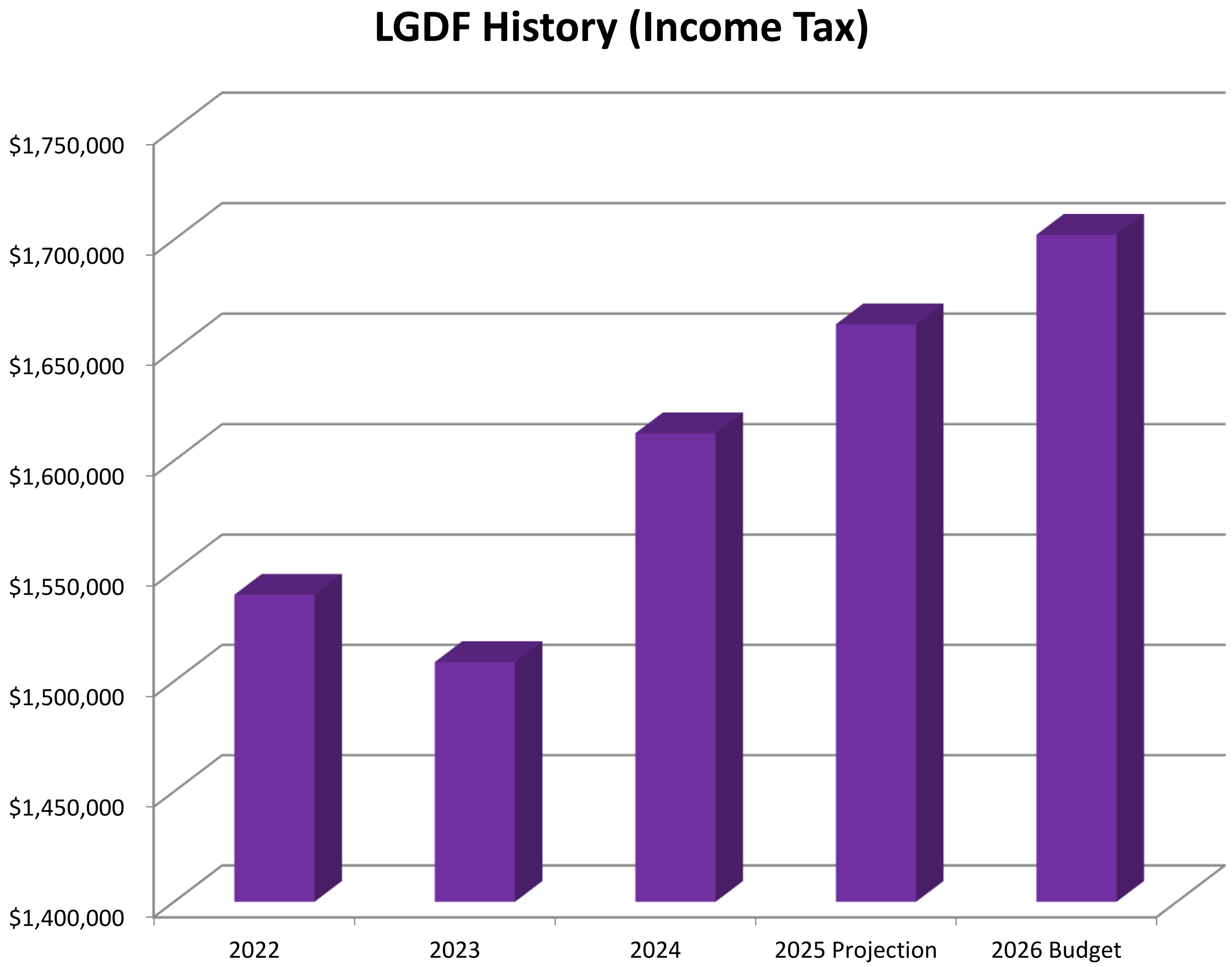
2022	$	2,893,520
2023	$	2,825,867
2024	$	2,858,283
2025 Projection	$	3,000,000
2026 Budget	$	3,000,000

Non-Home Rule Sales Tax



2022	$	1,525,198
2023	$	1,464,013
2024	$	1,497,000
2025 Projection	$	1,440,000
2026 Budget	$	1,995,000

LGDF History



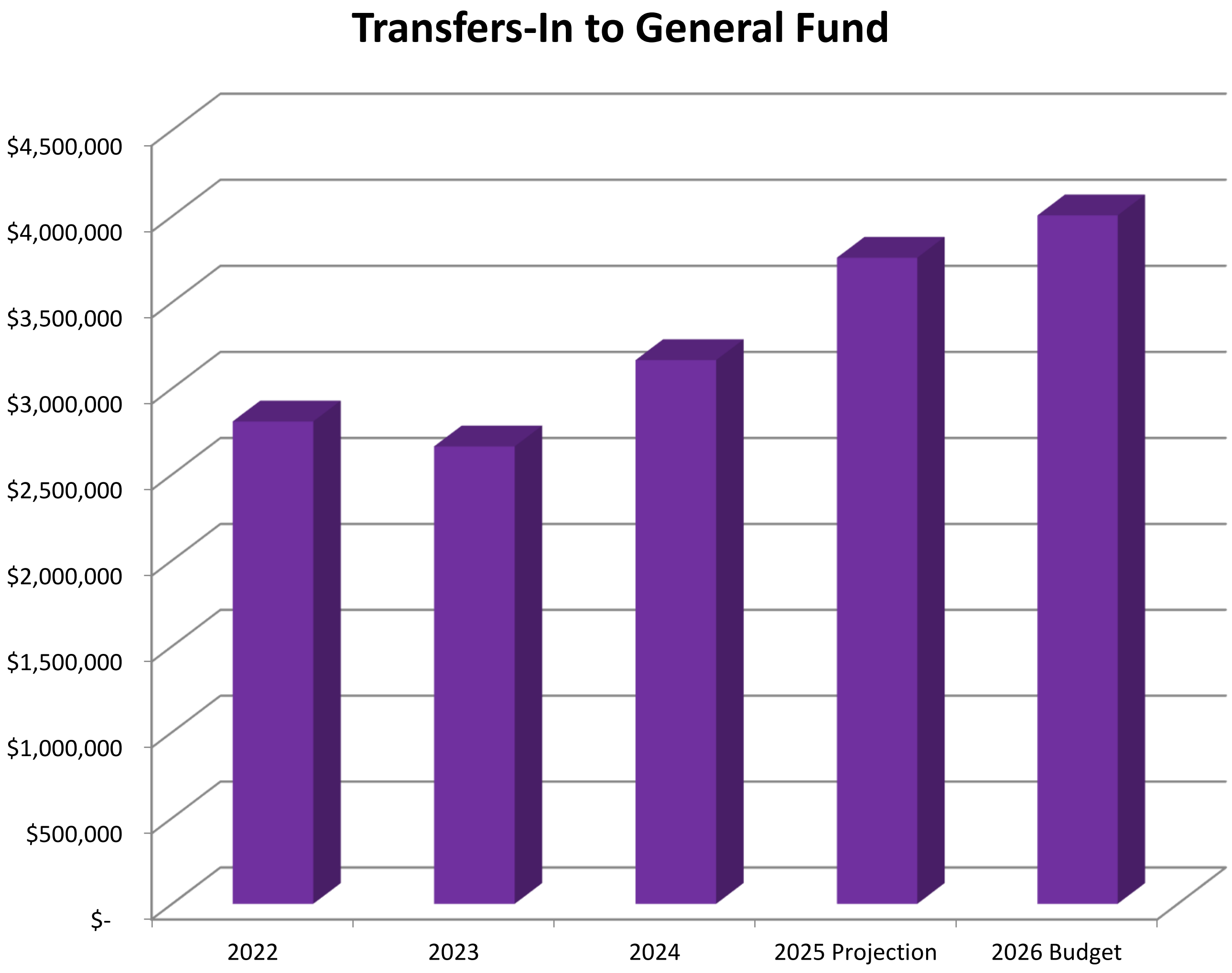
2022	$ 1,539,199
2023	$ 1,508,709
2024	$ 1,612,338
2025 Projection	$ 1,661,646
2026 Budget	$ 1,702,169

Hotel Motel Tax

2022	$	279,676
2023	$	274,097
2024	$	275,000
2025 Projection	$	275,000
2026 Budget	$	275,000

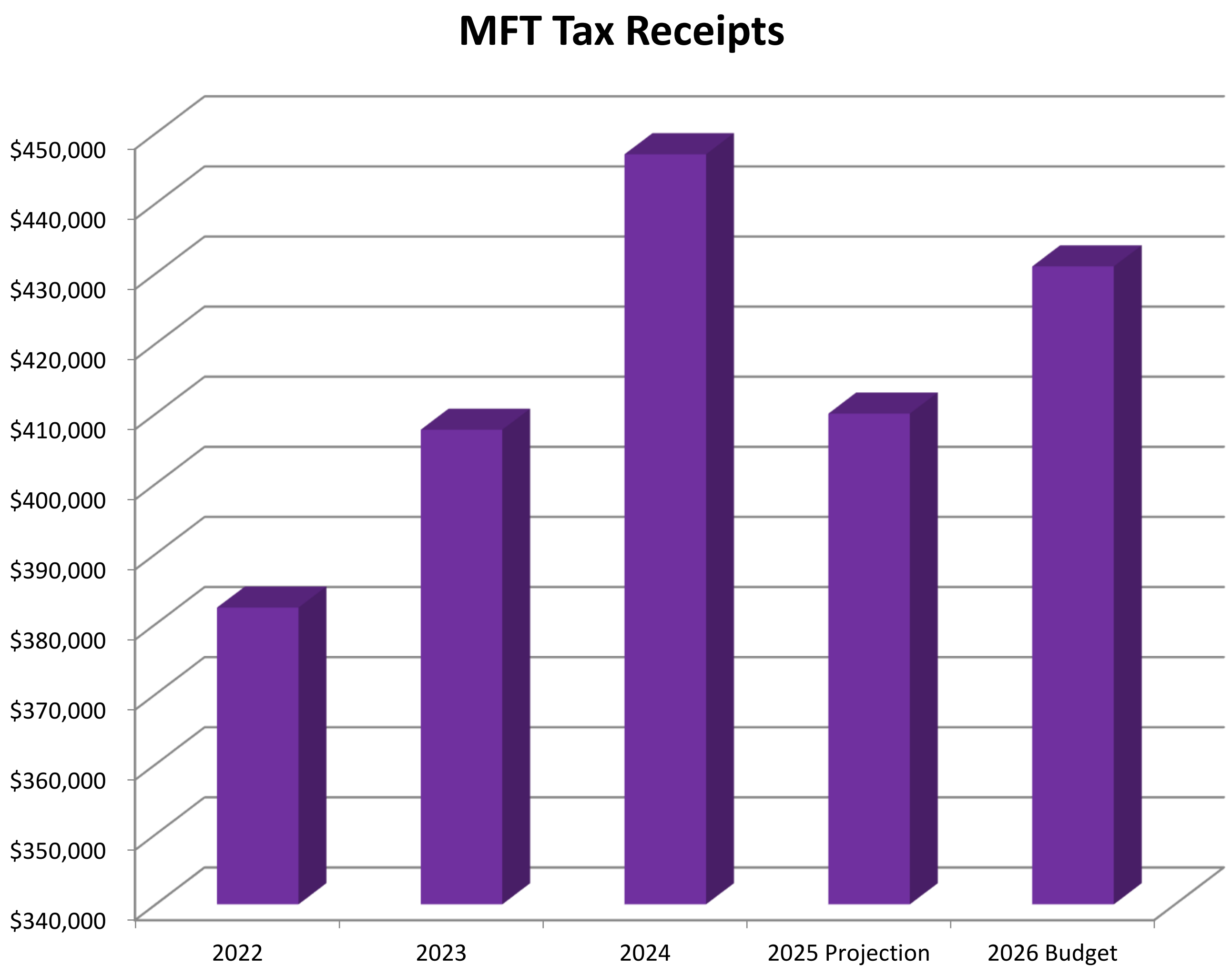
Transfers to General Fund

2022	$ 2,807,428
2023	$ 2,662,387
2024	$ 3,163,528
2025 Projection	$ 3,758,824
2026 Budget	$ 4,004,665

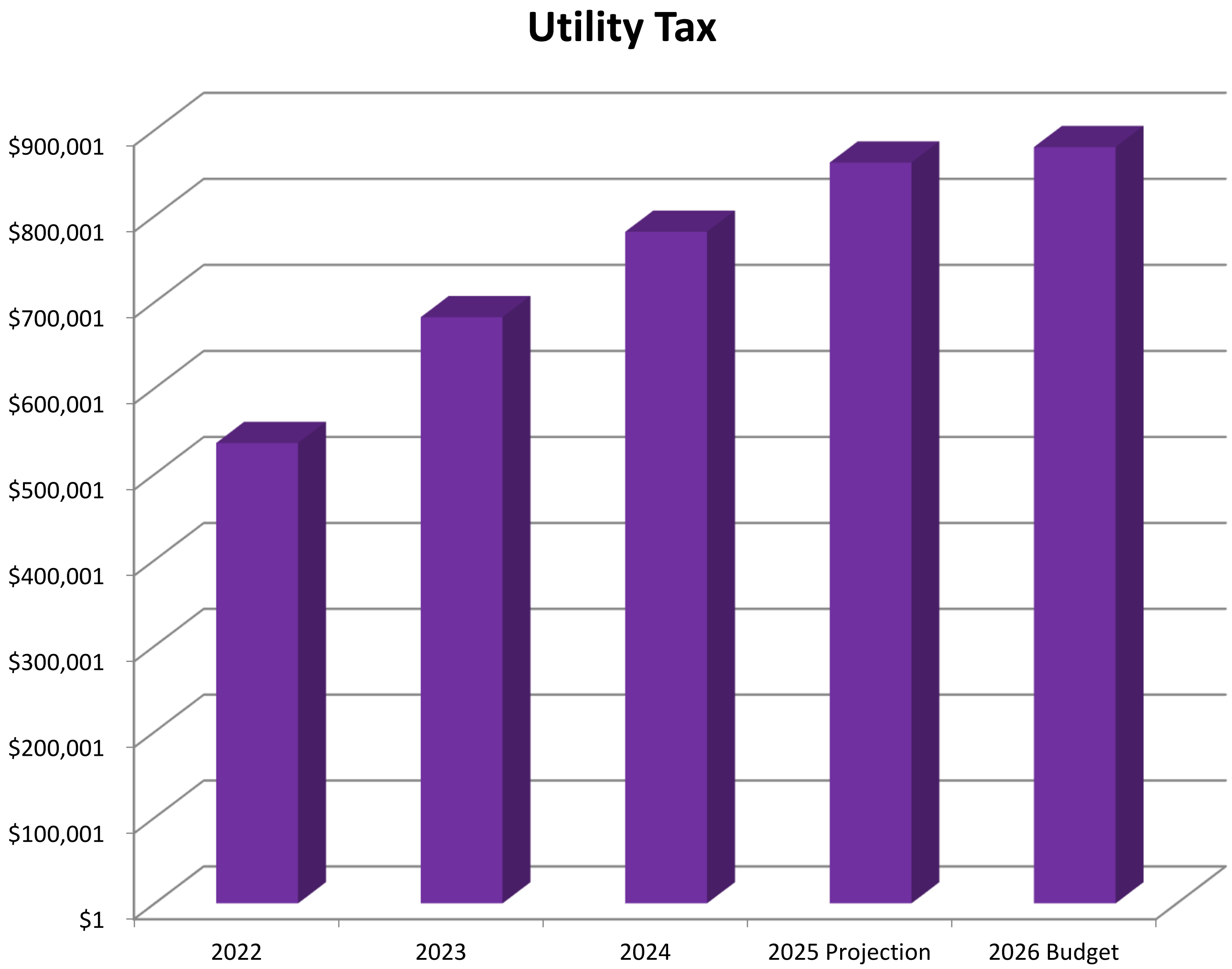


Motor Fuel Tax (MFT) Receipts

2022	$	382,330
2023	$	407,704
2024	$	447,000
2025 Projection	$	410,000
2026 Budget	$	431,000



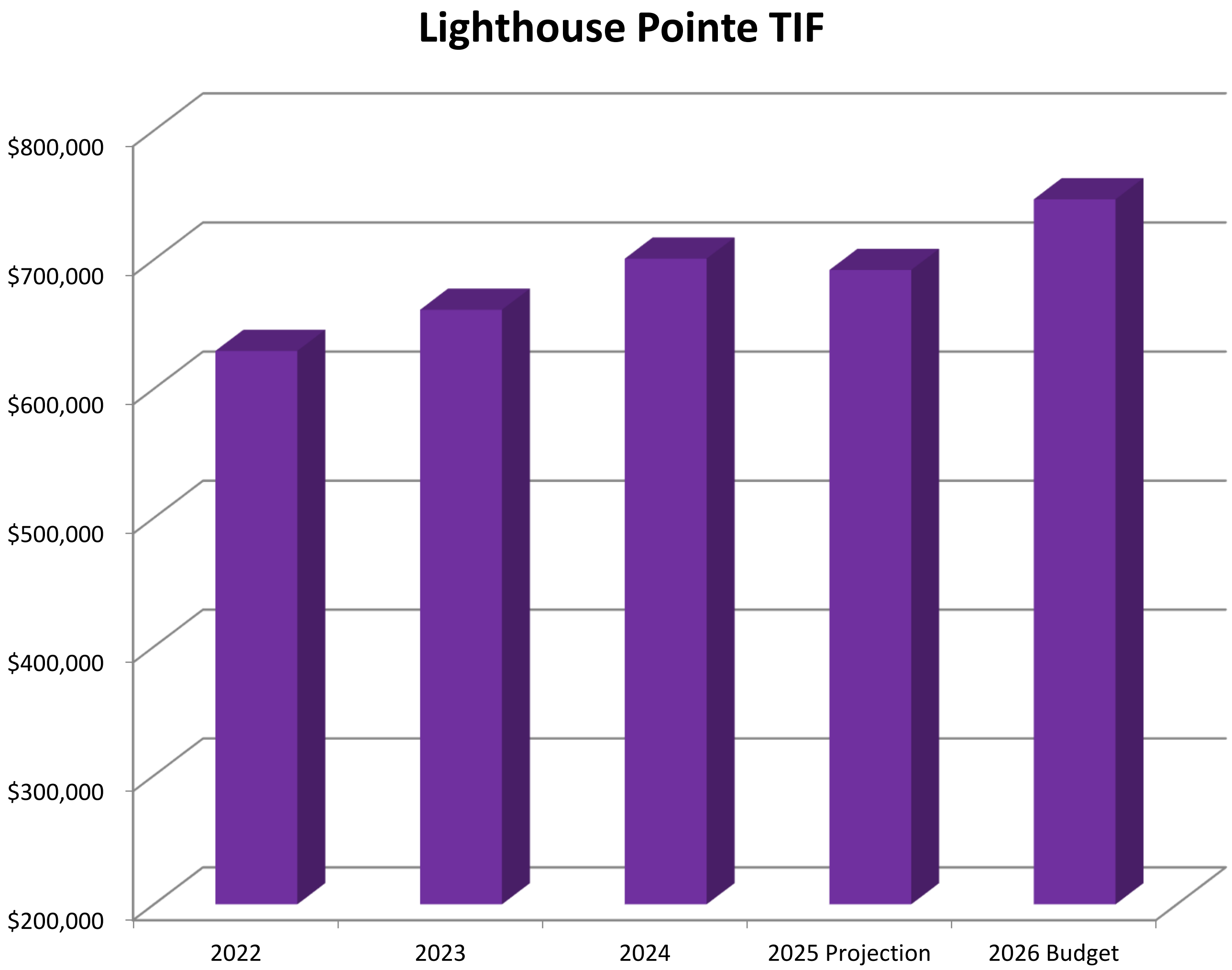
Utility Tax



2022	$	536,084
2023	$	682,284
2024	$	781,533
2025 Projection	$	862,000
2026 Budget	$	880,000

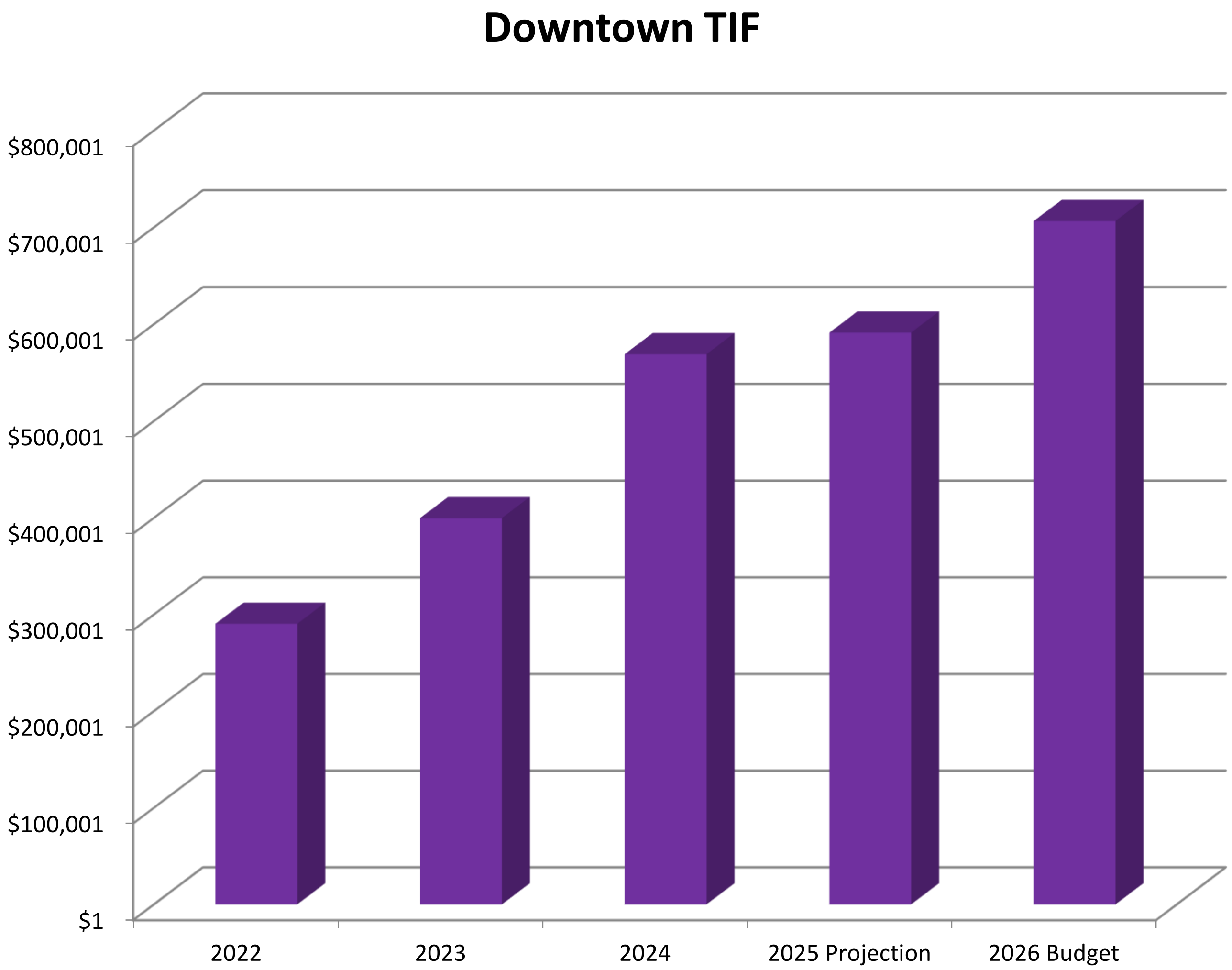
Lighthouse Pointe TIF

2022	$	629,245
2023	$	661,117
2024	$	700,689
2025 Projection	$	691,897
2026 Budget	$	746,640



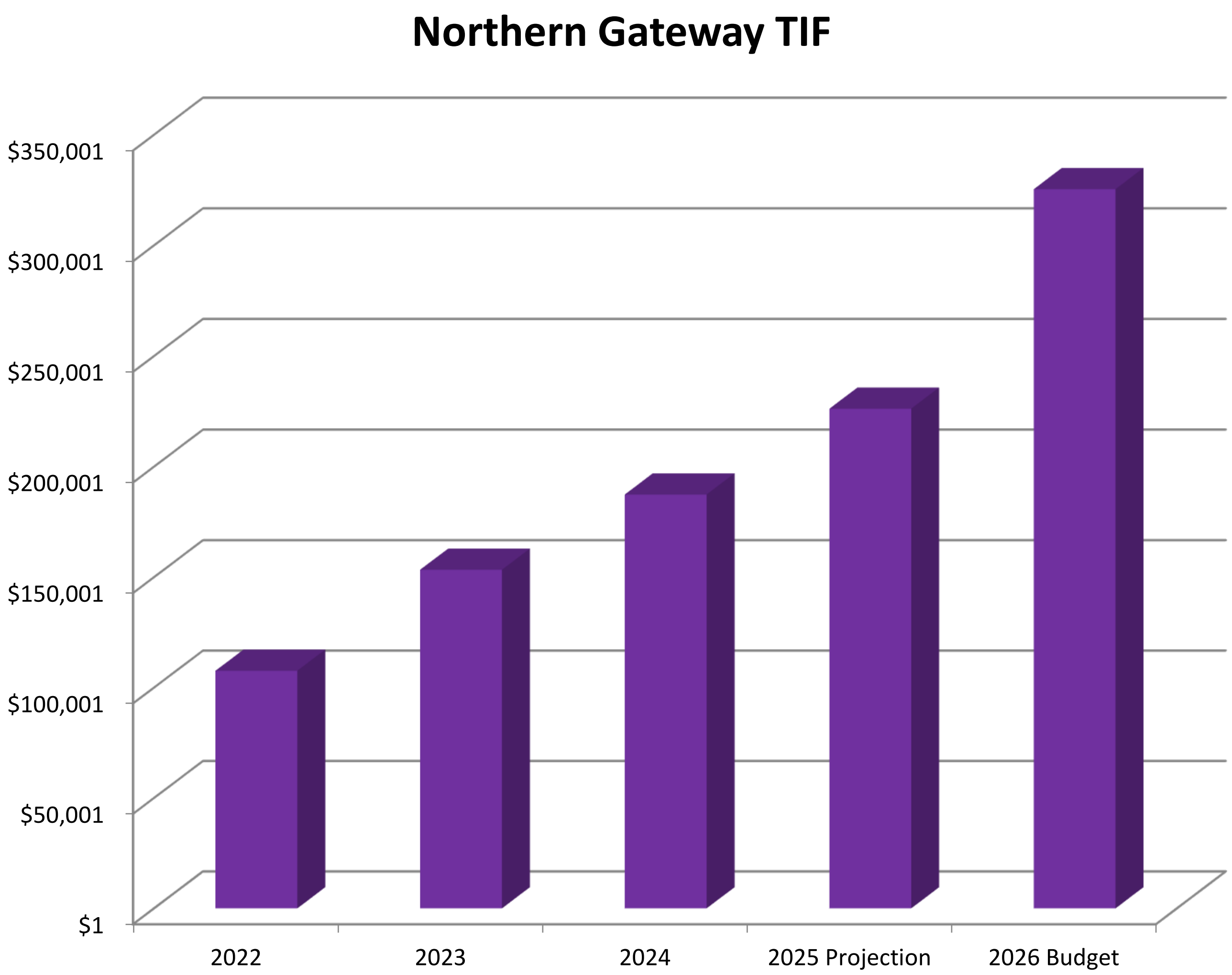
Downtown TIF

2022	$	290,257
2023	$	399,701
2024	$	568,936
2025 Projection	$	591,216
2026 Budget	$	706,433



Northern Gateway TIF

2022	$	107,604
2023	$	153,347
2024	$	187,399
2025 Projection	$	226,186
2026 Budget	$	325,398



General Fund Comparison

	2025 Budget	2026 Budget	% CHANGE
REVENUES	$14,864,471	$16,326,475	9.8%
EXPENDITURES	$15,372,877	$16,603,887	8%
MAYOR & COUNCIL	$60,250	$56,800	(5.7%)
CITY MANAGER	$41,750	$41,650	(0.2%)
ATTORNEY	$110,000	$110,000	0%
CITY CLERK	$206,040	$224,034	8.7%
POLICE DEPARTMENT	$5,497,419	$5,948,638	8.2%

General Fund Comparison

	2025 Budget	2026 Budget	% CHANGE
FIRE DEPARTMENT	$3,815,498	$4,027,388	5.5%
COMMUNITY DEVELOPMENT	$541,174	$532,976	(1.5%)
ENGINEERING	$358,740	$467,871	30.4%
STREET	$2,456,929	$3,284,771	33.7%
CEMETERY	$234,200	$199,974	(14.6%)
MUNICIPAL BUILDING	$2,024,077	$1,686,084	(16.7%)
ECONOMIC DEVELOPMENT	$26,800	$23,700	(11.6%)

Outstanding Debt	As of 1/1/26	Principal Payments	As of 12/31/26
Electric (Bond)	$ 17,025,000	$ 1,320,000	$ 15,705,000
Technology Center	$ 1,025,000	$ 335,000	$ 690,000
Water Reclamation	$ 3,978,753	$ 503,870	$ 3,474,883
Water	$ 5,444,989	$ 394,133	$ 5,050,856
Airport	$ 2,220,000	$ 150,000	$ 2,070,000
Lighthouse Pointe TIF	$ 1,160,000	$ 205,000	$ 955,000
Downtown TIF	$ 2,250,000	$ 130,000	$ 2,120,000
General Fund (Quiet Zone)	$ 330,000	$ 165,000	$ 165,000
General Fund (Cap Impr)	$ 1,255,000	$ 615,000	$ 640,000
General Fund (Fire Dept)	$ 245,000	$ 17,500	$ 227,500
General Fund (Street Dept)	$ 130,722	$ 130,722	$ -
TOTAL	$ 35,064,464	$ 3,966,225	$ 31,098,239

Grants Applied/Received 2025-2026

- 2024 SRF Water Principal Loan Forgiveness $6,000,000
- 2024 SRF Sewer Loan Forgiveness $2,600,000
- 2025 T-Mobile Grant for downtown $50,000
- IDCEO Rebuild & Main Streets Grant $1,151,794
- OSLAD Grant for Pickleball (50% match) $237,000
- DCEO Tourism Marketing Grant (50% match) $10,000
- State of IL Electric Planning Grant $150,000
- SAFER Grant FD staffing $950,000
- Federal Entitlement Funds (airport) $600,000
- State of IL Rail Grant (Transload) $6,800,000
- Dement Road Extension Appropriation $6,000,000
- IDOT RR expansion planning grant $240,000
- CDBG Sewer Lining Grant $1,100,000
- State Appropriation Funds-Water Tower $1,000,000

Labor Expenses

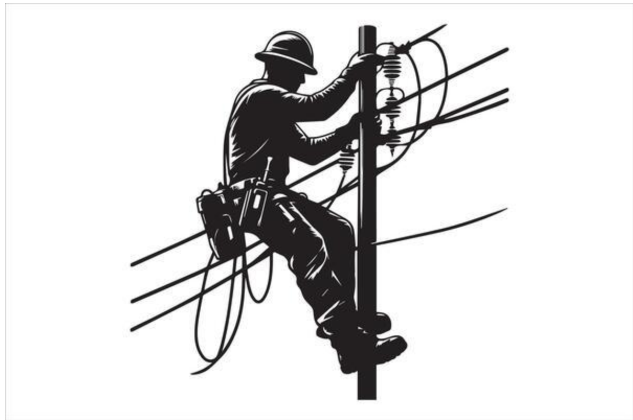
Nonunion salaries based on 2024 council approved compensation study. All nonunion wage increase proposals average 2+% based on compensation study. Funds budgeted to update plan.

Union salary adjustments based on approved/negotiated collective bargaining agreements. Average wage adjustments 3%-4%. PD Patrol will be above 4% based CBA.

All legal fees remain flat. City Attorney has saved the city enough to cover his annual fees

2026 Planned Staffing Changes

- Budgeted funds for two additional police officers in anticipation of future retirements.
- Budgeted funds for an additional lineman in anticipation of pending retirements.
- Budgeted funds for addition of an engineer tech (mid-summer)



Position	2017 Staffing	2025 Staffing	Additional Staffing
Police Department			
Dispatcher	7	8	1
Communication Supervisor	1	1	
Detective	3	1	-2
Officer	10	19	9
SGT	5	5	
Chief	1	1	
Admin Assistant	0	1	1
Deputy Chief	0	1	1
CSO	0	1.5	1.5
PT Officer	0	0.5	0.25
Total			**11.75**

Increased PD Staffing

- Optimal Staffing Considerations
  - 2.5 per 1,000 residents
  - Hub City commuting population
  - Succession Planning
- Community Service Officers
- Dispatchers
- Administrative Assistant
- Deputy Chief
- SRO program
- Proactive Policing Initiative

Position	2017 Staffing	2025 Staffing	Additional Staffing
Fire Department			
Admin Assistant	0	1	1
Captain	0	3	3
Chief	1	1	
Firefighter	9	12	3
LT	3	3	
Total			**7**

Increased Fire Staffing

- 2023 Collective Bargaining Agreement
- January 2025 Captain Rank

Position	2017 Staffing	2025 Staffing	Additional Staffing
Public Works			
Admin Assistant	0	.5	.5
Airport Manager	1	1	
Airport PT	1	.5	-.5
Foreman	1	3	2
Lead	2	3	1
Minor Maintenance	1	1	
Operator	6	7	1
Superintendent	1	1	
Total			**4**

Increased Public Works Staffing

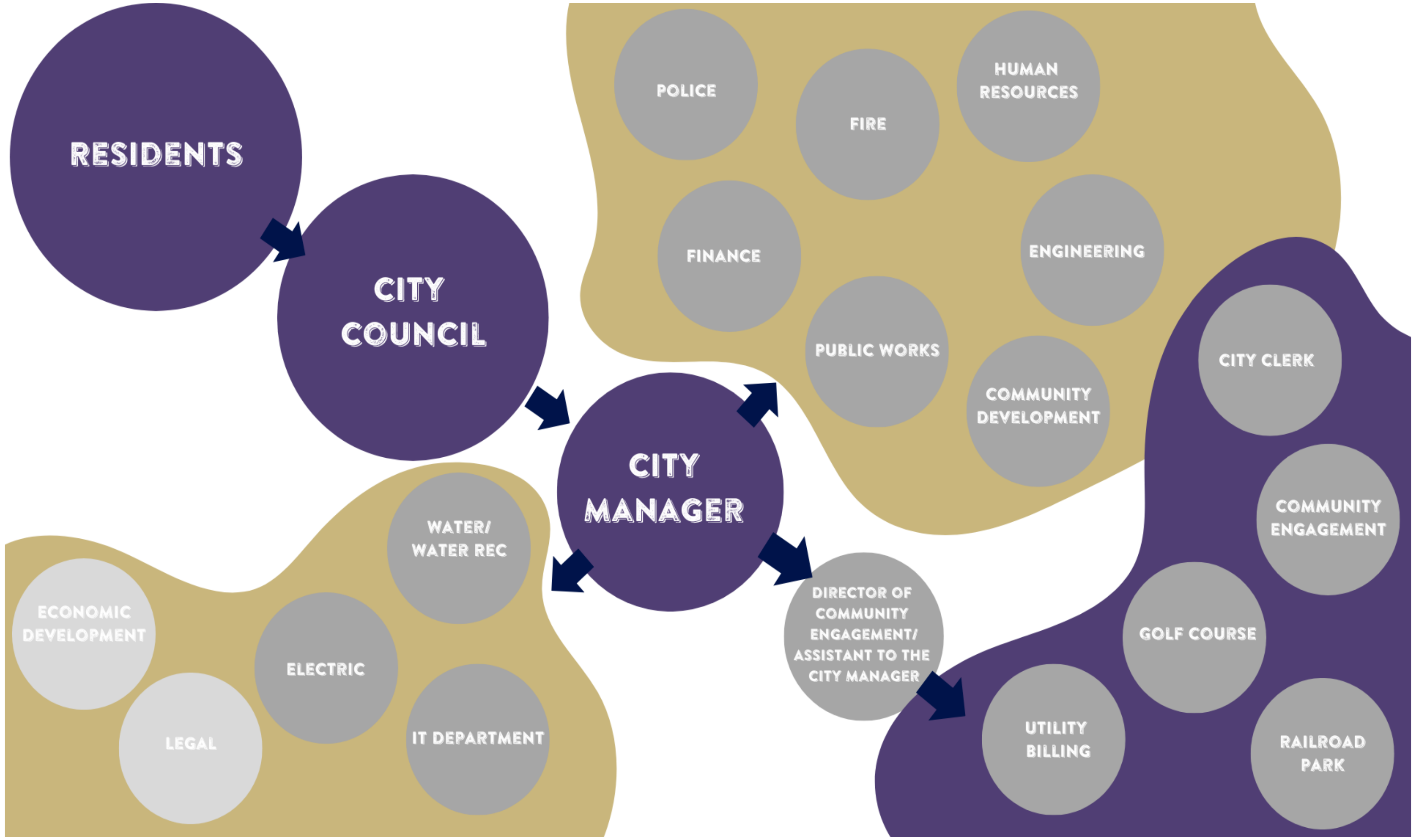
- Reorganization of subdepartments for increased efficiency
- In-house completion of projects to decrease contract costs and contract timelines

- 2017 Staffing Numbers for all other (non PW, PS) departments combined: 64.5
- 2025 Staffing Numbers for all other (non PW, PS) departments combined: 63
- Staffing difference: -1.5

numbers exclude seasonal, elected & temporary employees for both years

Full-Time Employees

General Fund	83.5 (Includes, 2 additional officers, new engineering tech, does not include elected officials)
Internal Service	14 (9 Admin Services, City Manager Department & 5 Network Admin)
Enterprise Funds	50.5
TOTAL	148


RESIDENTS
CITY COUNCIL
CITY MANAGER
POLICE
FIRE
HUMAN RESOURCES
FINANCE
ENGINEERING
PUBLIC WORKS
COMMUNITY DEVELOPMENT
CITY CLERK
COMMUNITY ENGAGEMENT
GOLF COURSE
UTILITY BILLING
RAILROAD PARK
DIRECTOR OF COMMUNITY ENGAGEMENT/ ASSISTANT TO THE CITY MANAGER
WATER/ WATER REC
ECONOMIC DEVELOPMENT
ELECTRIC
LEGAL
IT DEPARTMENT

Community Engagement

- Hello, Rochelle Mobile App
- Postcard Mailers
- Community Events
- State of the Community Address
- In the Know Newsletter
- Public Power Week
- Independence Day Celebration
- Community Event Booths
- Stuff the Squad
- National Night Out
- Social Media
- Staff involved in community organizations and events
- Since 2022 City's waived $16,000 in permit fees for small business (25)
- Proposed small business grant to help local businesses with start-up costs

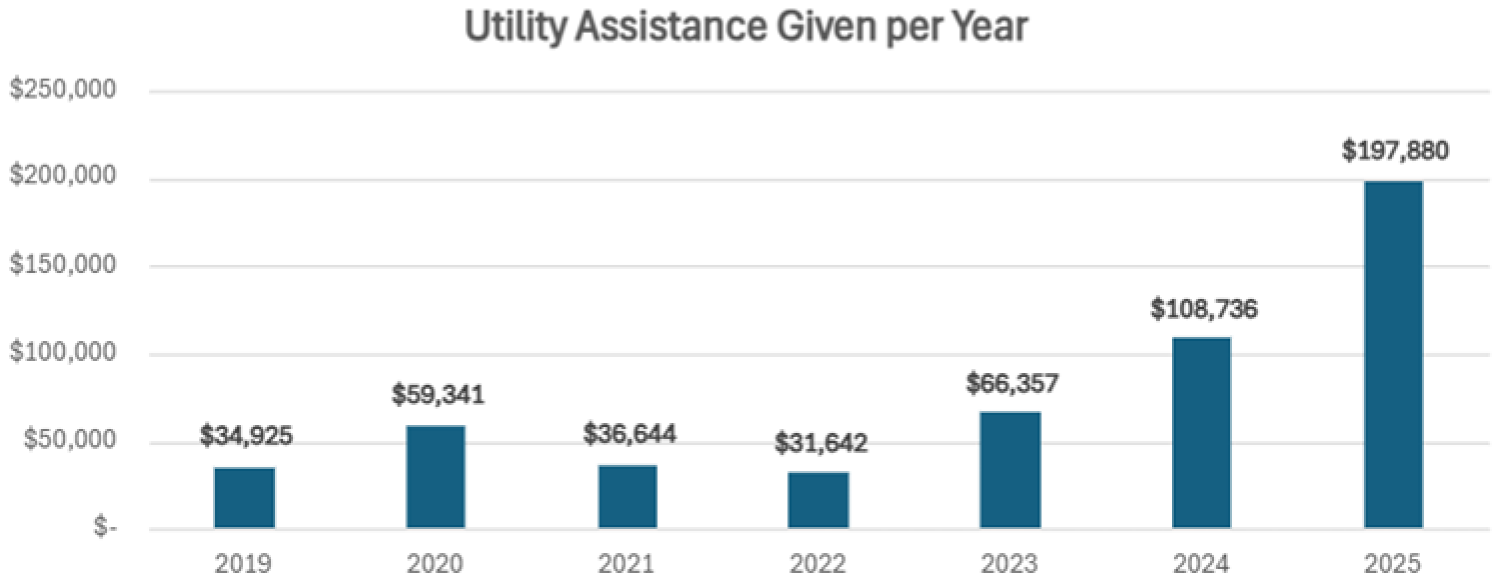
Hotel/Motel Fund

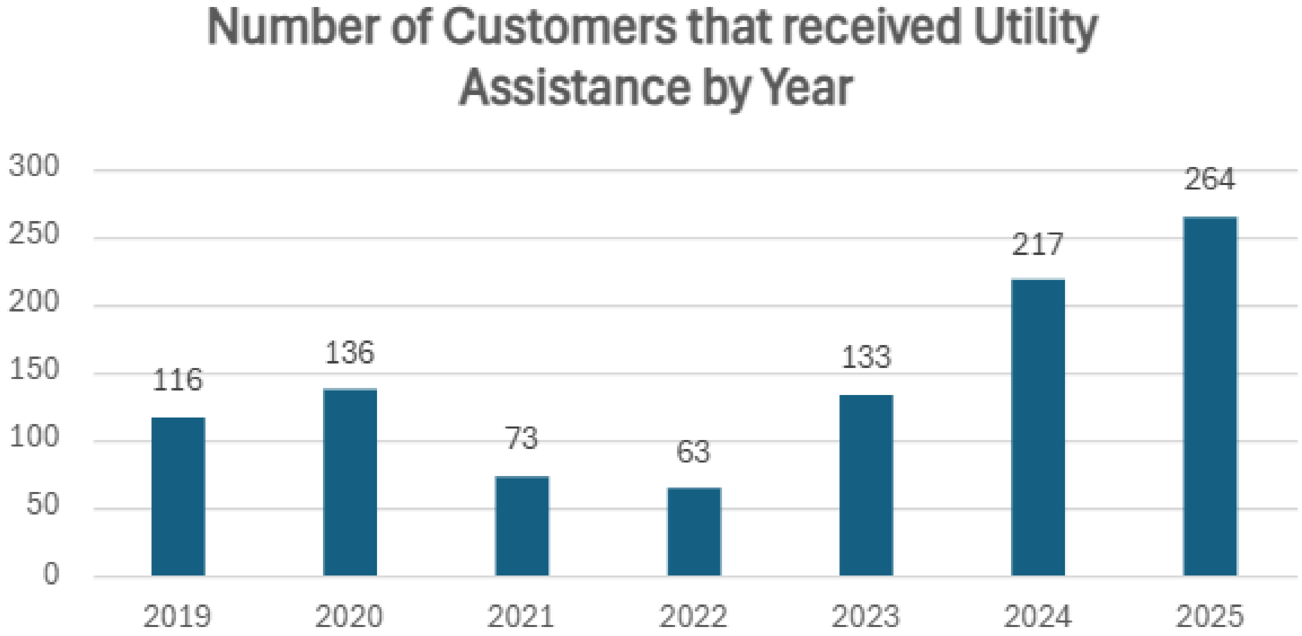
- Railroad Park Gift Shop Upgrades
- Railroad Park Staff & Operations
- Museum Contribution
- Blackhawk Waterways CVB Contribution
- Downtown Christmas Promotion
- Heritage Festival Contribution
- Railroad Days
- Capital upgrades to pickleball courts
- Cinco de Mayo
- Fiesta Hispana
- Movie in the Park
- Outdoor Markets
- Transfer to Golf Course

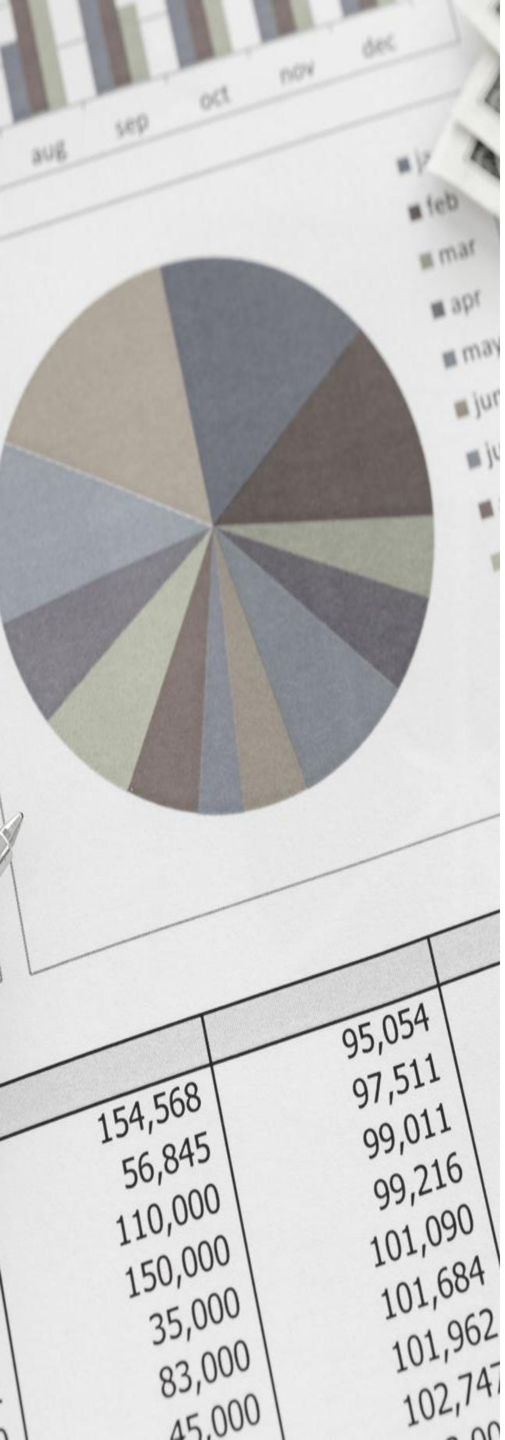
General Fund Community Contributions

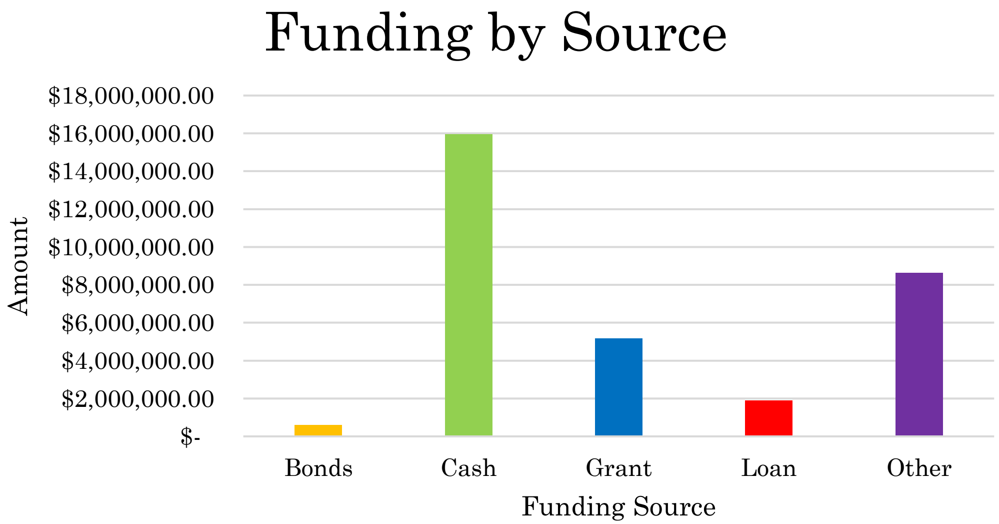
Senior Center Pledge	$25,000 (Admin Services)
Municipal Band Concerts	$14,000 (50/50 Split – GF/RMU)
Annual Fireworks	$50,000 (America's 250th) (General Fund & Electric)
Rochelle Chamber of Commerce	$9,500 (City Manager)
Flagg Township Museum	$12,000 (Hotel/Motel Fund)

RMU Utility Assistance Program

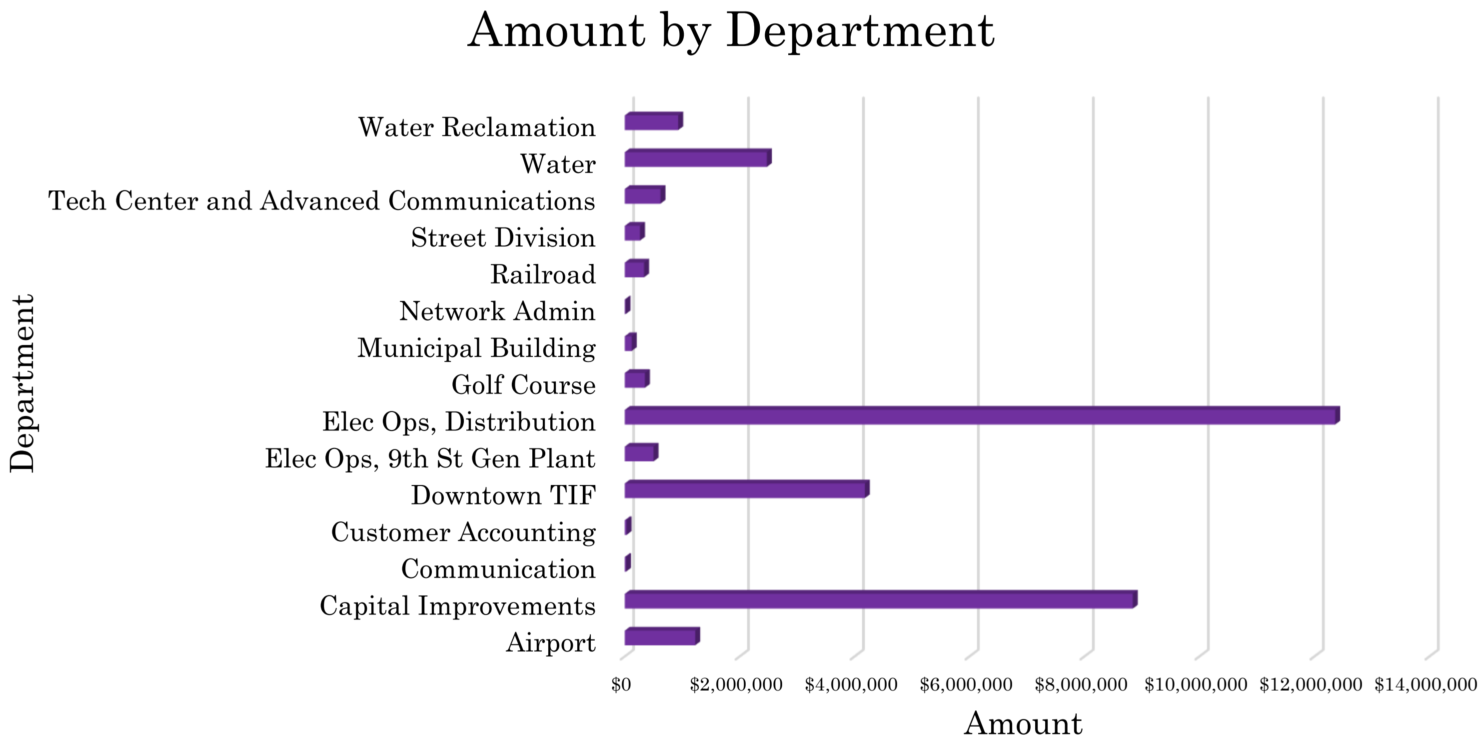








Total CIP 2026 $32,257,211



2026 Capital Improvements Plan

Total General Fund Capital

General Fund		
TIF Funds		$4,178,100
Hotel/Motel Fund		$0
General Fund		$9,225,000 (includes CIP)
Total GF		***$13,403,100***

Total Capital Enterprise Funds

Water		$2,471,688
Water Reclamation		$928,568
Solid Waste		$0
Electric		$12,889,855 (includes customer service)
Tech Center/ADV Comm		$653,000

Total Capital Enterprise Funds

Airport		$1,225,000
Railroad		$336,000
Golf Course		$350,000
Total Enterprise Funds		***$18,854,111***

City Hall

PROJECT	DESCRIPTION	AMOUNT
New Carpet Flooring	Re-carpet city hall and PD	$100,000
Break room/Kitchen upgrades	Create breakroom space city hall second floor	$20,000
Total		***$120,000***

TIF

Project	Description	Amount
Rebuild Downtown & Main Street	Parking lot resurfacing and construction of downtown event space and restrooms	$3,978,100
Land Acquisition & Vacant and Blighted Properties	Purchase vacant properties to address blight and vacancies. Downtown beautification.	$200,000
Total		***$4,178,100***

Public Works & Solid Waste

Project	Description	Amount
Compact Trac Loader	Equipment will assist with street patching and reconstruction	$40,000
Forestry	Inventory, inspect, perform risk assessments, and provide maintenance to all city-owned trees. Also, purchase and plant new and replacement trees to improve Rochelle's urban canopy.	$10,000
Utility Tractor/Mower	The main function of utility tractors is mowing right of way and large open spaces with a PTO-driven batwing mower. These tractors are also used to blow, push, and load snow.	$80,000
Vehicle/Single Axle Tandem Dump Truck	16-year rotation with 4 annual debt service payments	$135,000
Total		***$265,000***

CIP – Roads, Bridges, Storm Sewers

PROJECTS	DESCRIPTION	AMOUNT
1st Ave pavement improvements project	1st Ave pavement improvements project from 9th Street to 2nd Street. It includes inlet and/or manhole replacement along with miscellaneous curb and gutter reconstruction	$538,000
7th Avenue bridge over the Kyte River reconstruction	7th Avenue bridge over the Kyte River reconstruction	$100,000
8th Avenue pavement reconstruction PH2	8th Avenue pavement reconstruction PH3. 8th Ave from Woolf Ct to 10th St	$127,000
Annual Seal Coat Street A2 Surface Treatments (various streets)	Annual maintenance/seal coat treatment of various streets utilizing MFT funds	$298,000
City wide storm sewer improvements 14th Street to Highland Ave and multi year phases	Storm sewer upgrades and extensions and drainage structure replacement improvements Phase 3 and multi-year phases	$374,000
Dement Road Extension from Creston Road to Wiscold Drive	Widening and rebuilding of Dement Road (south of Creston Road) to accommodate future industrial development.	$50,000

CIP – Roads, Bridges, Storm Sewers

PROJECT	DESCRIPTION	AMOUNT
Flagg Road/20th Street Improvements - Joint Project with Ogle County	Improvements to the greater intersection geometrics, traffic signals, and approach lanes of Flagg Rd and 20th St. Preliminary/final engineering and ROW acquisition is expected in 2025 and construction in late 2026	$2,250,000
IL Rte 251 Improvements Rt 38 to Fairview Drive - IDOT project (RMU Utility Eng and City participation)	City participation in IDOT MYP Route 251 improvements includes sidewalks, shared-use path, streetlights, traffic signals and storm sewer upgrades	$65,000
ILL Rte 38/I39 DDI interchange improvements Dement Rd to Pilot	ILL Rte. 38/I39 DDI interchange improvements from Dement Rd to Pilot driveway. City participation costs for highway lighting, shared use path, signals and pedestrian path per an intergovernmental agreement approved by City Council in May	$1,873,000
Municipal Bridge Replacement - 1st Avenue over Kyte Creek PRE Engineering	Municipal bridge replacement1st Avenue bridge over Kyte Creek replacement in 2028	$65,000
Street and Alley Improvements	Expenses related to routine maintenance, replacement, or reconstruction of various street pavements, shoulders or curb and gutter	$170,000
South Main Street Improvements Phase 2 Steam Plant Road to Veterans Parkway	Reconstruction and widening of South Main Street from Steam Plant Road to Veterans Parkway	$2,720,000

CIP-Roads, Bridges, Storm Sewers

PROJECT	DESCRIPTION	AMOUNT
General Maintenance	General maintenance related to routine maintenance or reconstruction of various streets, including primarily materials for the Street Dept. for sidewalks, storm sewer, drainage structures, signage, traffic control systems, and various other items.	$85,000
Miscellaneous right of way and easement acquisition	Miscellaneous right of way and easement acquisition for roadway, drainage system and pedestrian paths improvements	$25,000
Sidewalks/Pedestrian Path Annual Program	Annual sidewalk, curb and gutter replacement, and shared use path improvements	$100,000
Total		***$8,840,000***

Electric

PROJECT	DESCRIPTION	AMOUNT
Power Plant Upgrades	General maintenance and upgrades	$500,000
HVAC Replacement at Billing Office	Replace 2 HVAC units	$30,000
Distribution Upgrades Phase 2	A new 5.9 mile connection of 34.5kV line from Ritchie Rd Substation to a new Centerpoint substation	$10,400,000
Distribution – Underground	Blanket to repair and maintain underground lines	$216,486
Overhead Distribution	System improvements to the distribution lines. This includes materials such as poles, transformers, conductors, and bolts. We maintain over 270 miles of lines.	$600,000
Rt.38 Lighting	Lighting upgrade for the Rt.38 diverging diamond project.	$600,000
Streetlights	Replacement of streetlights poles with LED lighting throughout the city as needed	$195,700
Substations Maintenance	General maintenance blanket for all substations. 2025 Planned replacement of fence at Caron Rd. 2026 Planned replacement of fence at Twombly Rd.	$250,000
Backyard Unit Replacement & Forklift	Used to replace electric equipment in blind alleys and rear easements. The current forklift has a lifting capacity of 10,000 pounds. We routinely take deliveries of transformers weighing nearly 15,000 pounds	$400,000
Total		***$12,889,855***

Water & Water Rec

PROJECT	DESCRIPTION	AMOUNT
Drill and Develop New Well and Wellhouse	Drill new well and wellhouse to improve redundancy, allow for development and reduce strain on current equipment	$1,400,000
Lead Service Replacement	Will replace all the lead and galvanized service lines in Rochelle	$500,000
Water Tower Repairs	2025 Inspection of water towers identified repairs that need to be made	$100,000
Water Heavy Equipment	Purchase Heavy Equipment	$100,000
Water Underground Emergency Work	Emergency repairs to Water Department facilities include materials and contractor costs.	$108,243
Water Lab Upgrades, Water Maintenance, Water Meters	Make repairs and upgrades to lab, water meter replacement, repairs made to equipment	$263,445
Total		***$2,471,688***

Water & Water Rec

Project	Description	Amount
Chemical Phosphorus Removal	Make necessary upgrades and purchases to ensure phosphorus removal	$350,000
WR Heavy Equipment	Purchase new heavy equipment	$100,000
WR Lift Station Upgrades, WR Maintenance Budget, WR Underground Emergency Work, WR meters	Upgrades to lift stations, annual maintenance and sewer lines, meter replacement	$317,768
WR Lab Upgrades	Make repair and upgrades to the lab	$100,000
Total		***$928,568***

Airport

Project	Description	Amount
Construction of Hangar F4	Hangars are approximately 50 years old and beyond repair. Phase 1 - construction of Hangar F; Phase 2 - replaces Row D; Phase 3 - replaces Rows B & C; Phase 4 - replaces Row A.	**$1,000,000**
RV Parking	Add RV Parking parallel to and south of the fence line	**$200,000**
Total		***$1,200,000***

Tech Center/AC/Network Admin

PROJECT	DESCRIPTION	AMOUNT
Network Infrastructure Upgrades	Replacement of outdated core network infrastructure components within the Tech Center building that are used to provide internet and communication services to collocation customers, Internet customers, and city departments	**$20,000**
Tech Center Electrical Upgrades	Upgrade Electric Infrastructure for redundant power in Datacenter. This is vital for true redundant service for our customers.	**$600,000**
Total		***$620,000***

Railfan/Tourism/Golf Course

Project	Description	Amount
Pickleball Courts/Parking and Entrance at golf course	Resurface the parking lot. Relocate and widen the driveway from 20' to 30'. Relocate Fairways signs to North & South ends of property. Add twelve parking stalls. Install pickleball courts at golf course. Includes removal of existing court & relocation of sewer line.	$350,000
Total		***$350,000***

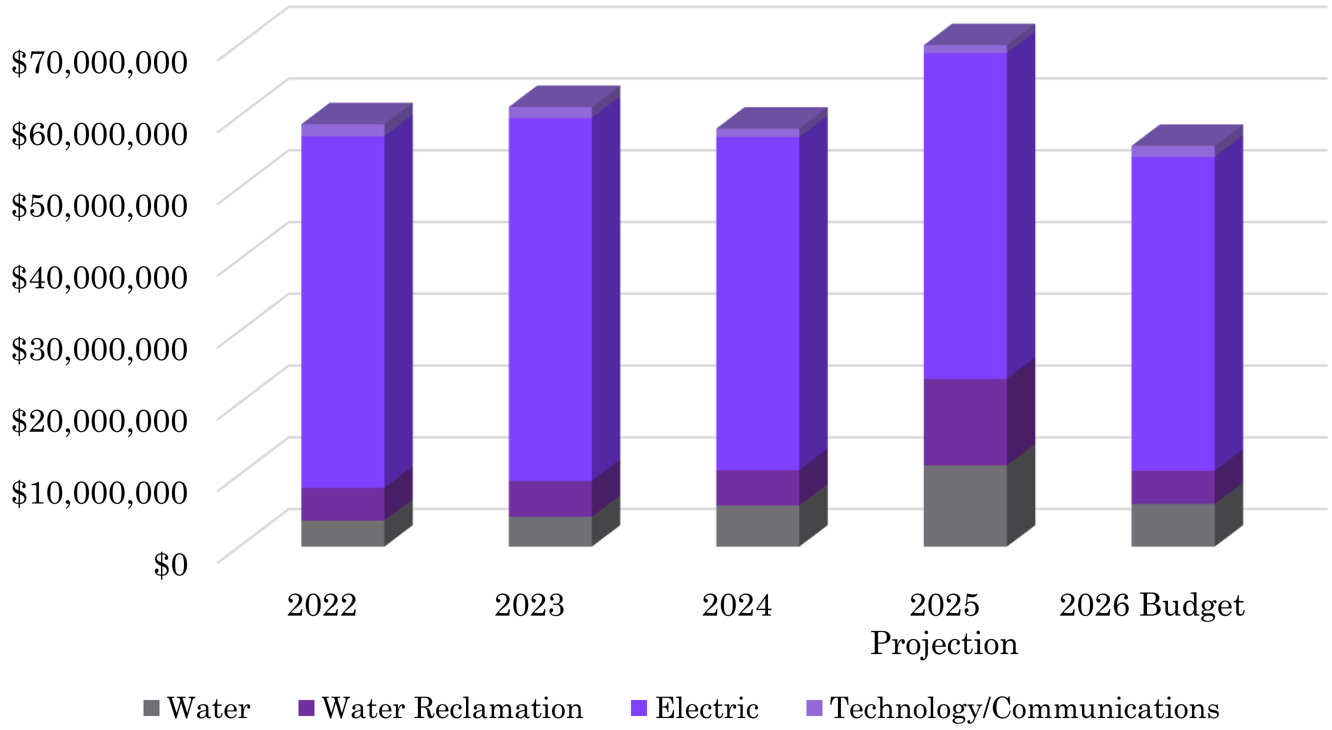
Railroad

Project	Description	Amount
Railroad Quiet Zone	Quiet Zone Bond Payment and Infrastructure Improvements	$176,000
Steward Road RR Crossing	Steward Road At Grade RR Crossing Improvements	$160,000
Totals		***$336,000***

Total Capital Internal Service

Network Administration	Laptops, PCs, iPads 4-year replacements	$13,000
Admin Services		$0
Totals		***$13,000***

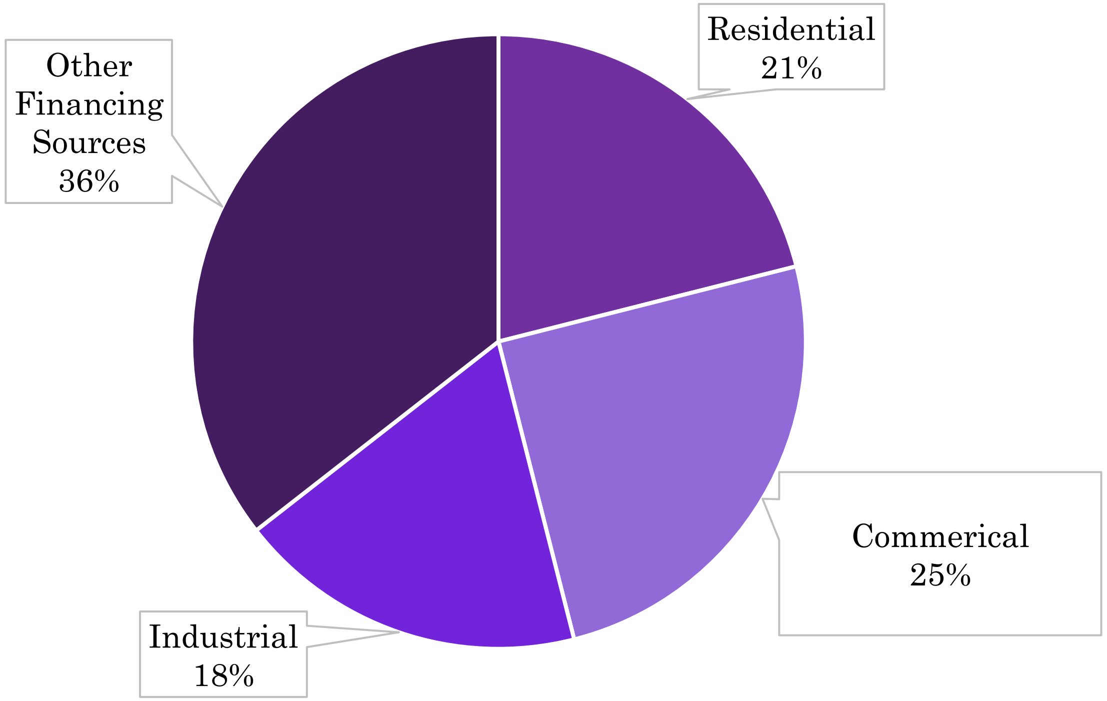
Utility Revenues



	2022	2023	2024	2025 Projection	2026 Budget
Water	$3,644,620	$4,170,816	$5,744,583	$11,342,108	$5,942,742
Water Reclamation	$4,531,926	$4,994,944	$4,913,827	$12,027,108	$4,621,376
Electric	$49,013,304	$50,575,563	$46,415,820	$45,402,372	$43,759,528
Technology/Communications	$1,671,096	$1,530,303	$1,180,850	$1,109,675	$1,525,500

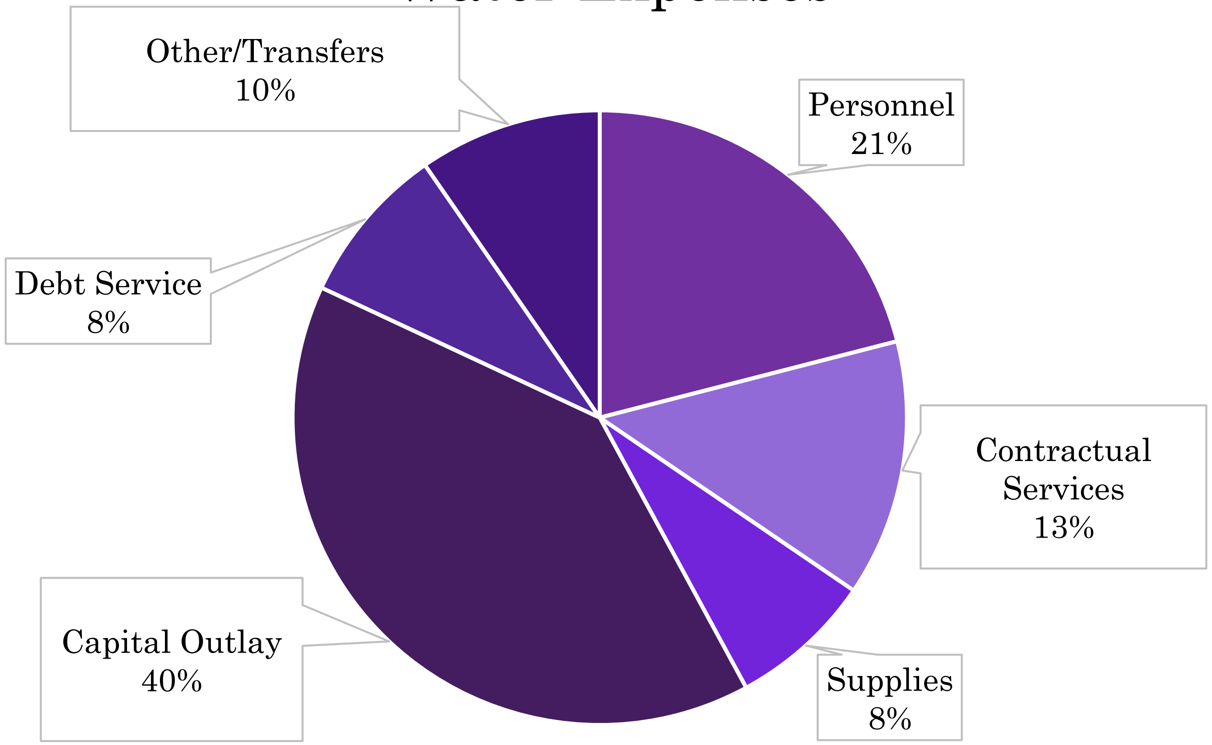
Water/Water Reclamation

Water Revenues



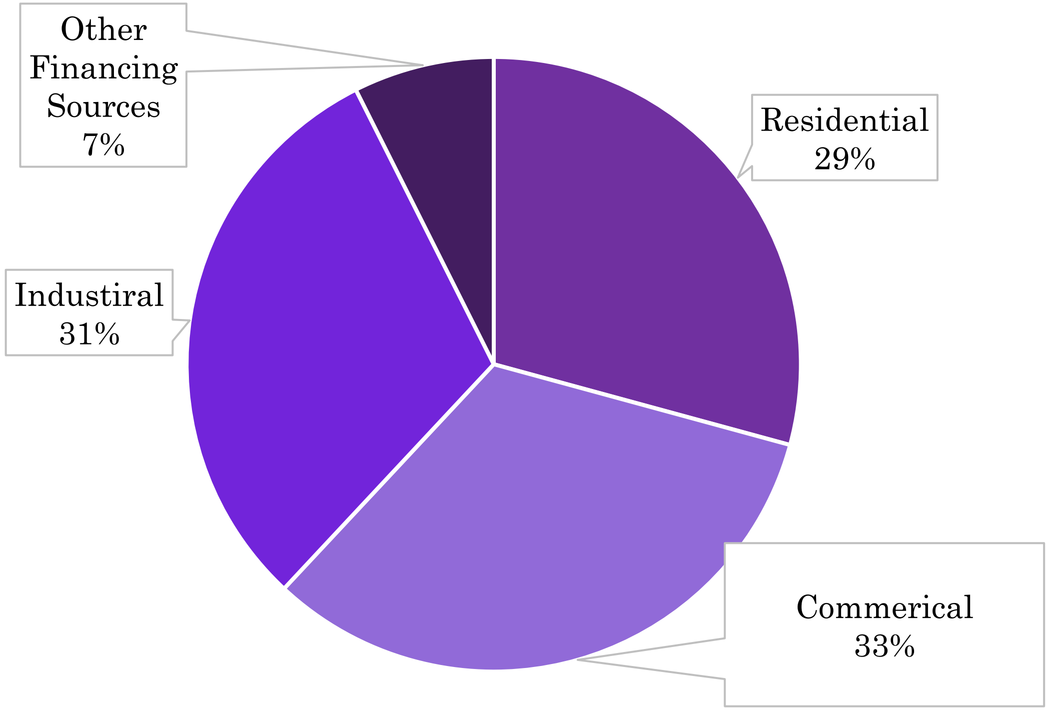
Residential	21%	$1,251,534
Commerical	25%	$1,484,425
Industrial	18%	$1,094,784
Other Financing Sources	36%	$2,111,999
		$5,942,742

Water Expenses



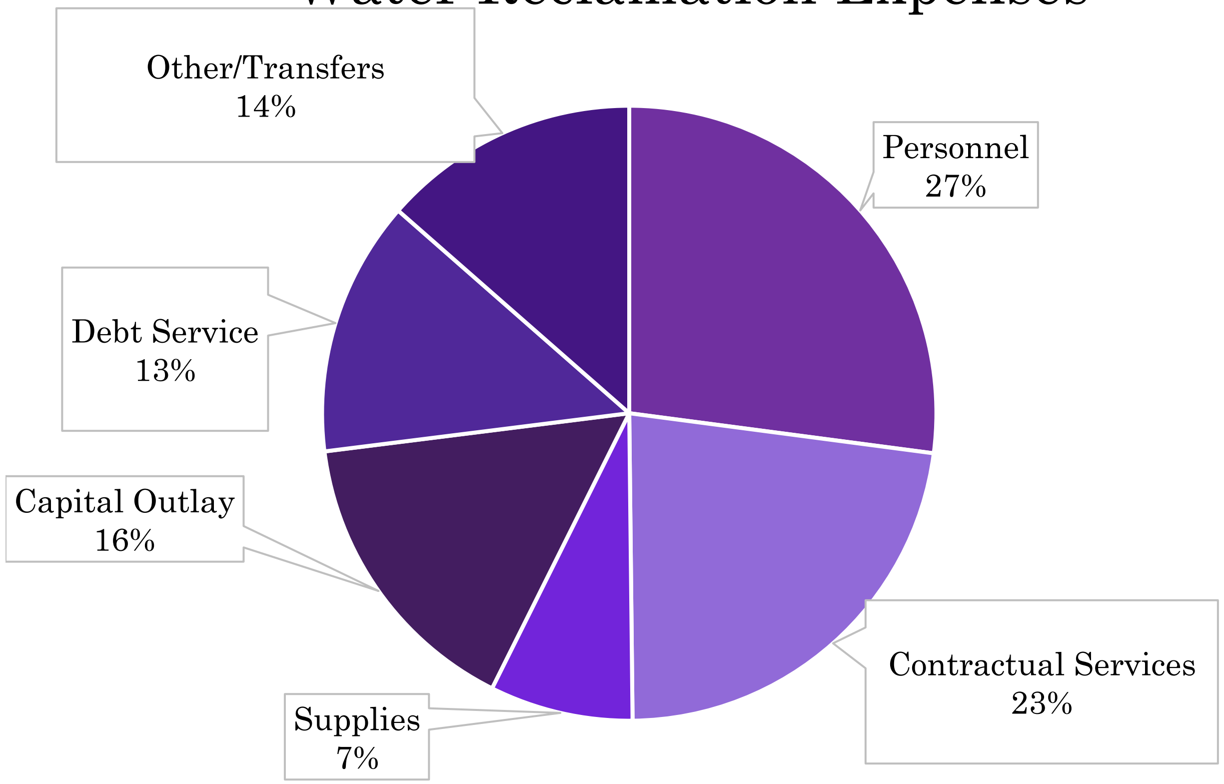
Personnel	21%	$1,187,447
Contractual Services	14%	$764,124
Supplies	8%	$428,486
Capital Outlay	40%	$2,254,438
Debt Service	8%	$475,569
Other/Transfers	10%	$544,952
		$5,655,016

Water Reclamation Revenues



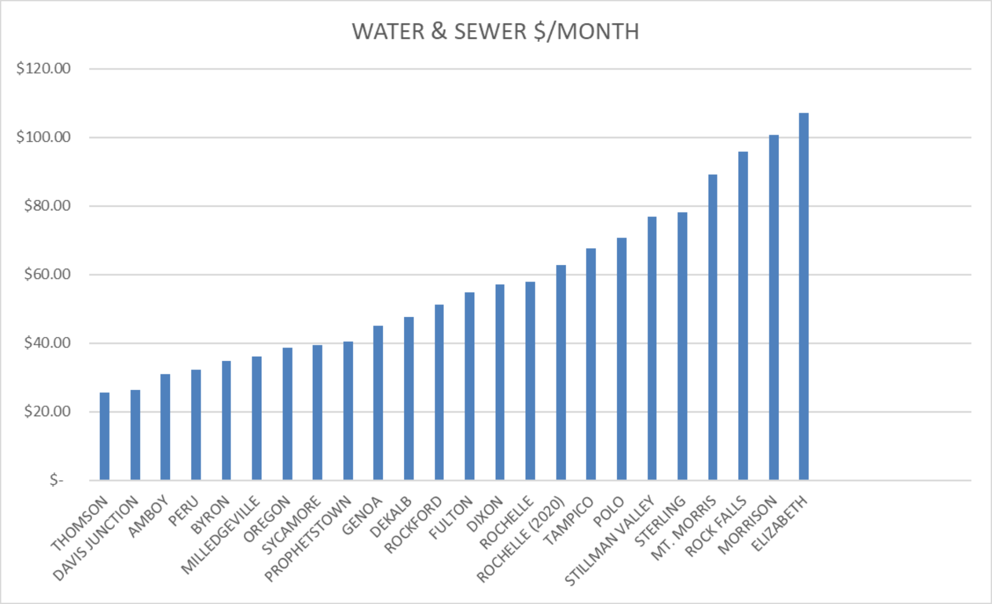
Residential	29%	$1,350,918
Commerical	33%	$1,512,746
Industrial	31%	$1,415,102
Other Financing Sources	7%	$342,610
		$4,621,376

Water Reclamation Expenses

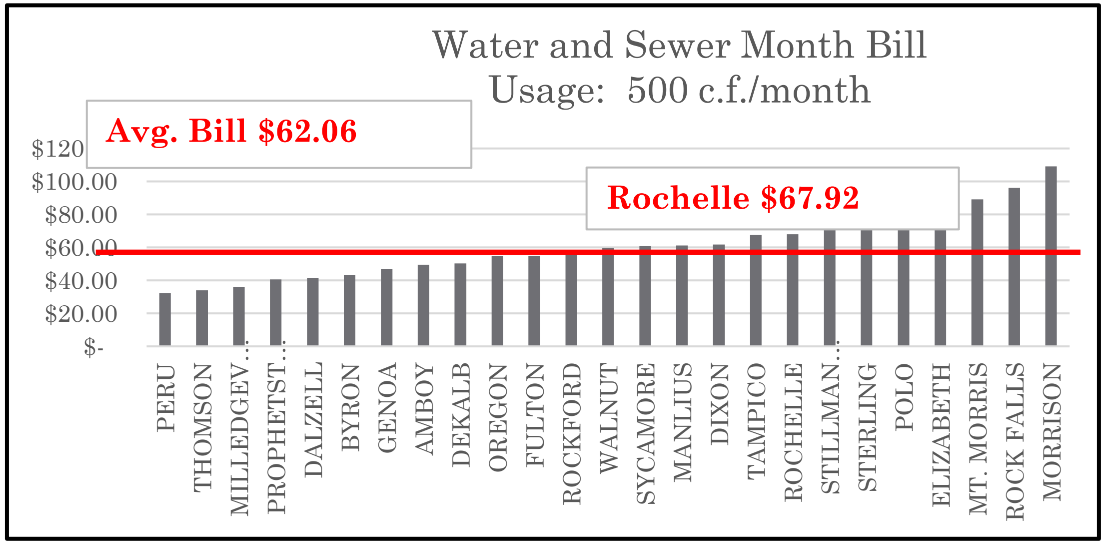


Personnel	27%	$1,231,017
Contractual Services	23%	$1,033,933
Supplies	8%	$342,787
Capital Outlay	16%	$711,318
Debt Service	13%	$610,656
Other/Transfers	14%	$615,888
		$4,545,599

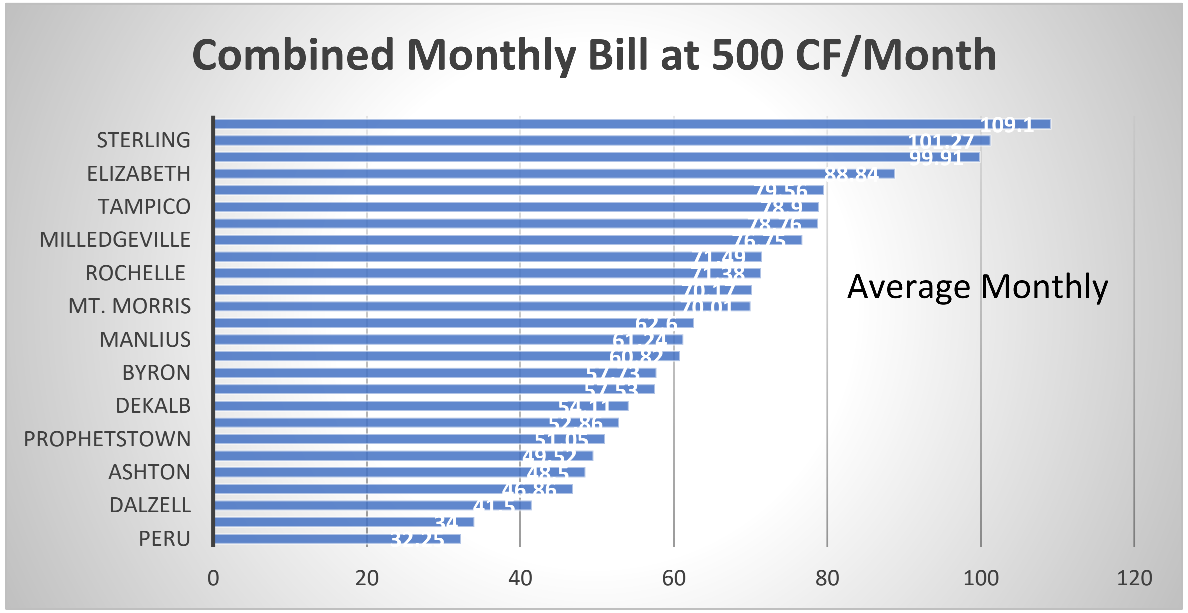
2022-2026 Rates and Comparisons



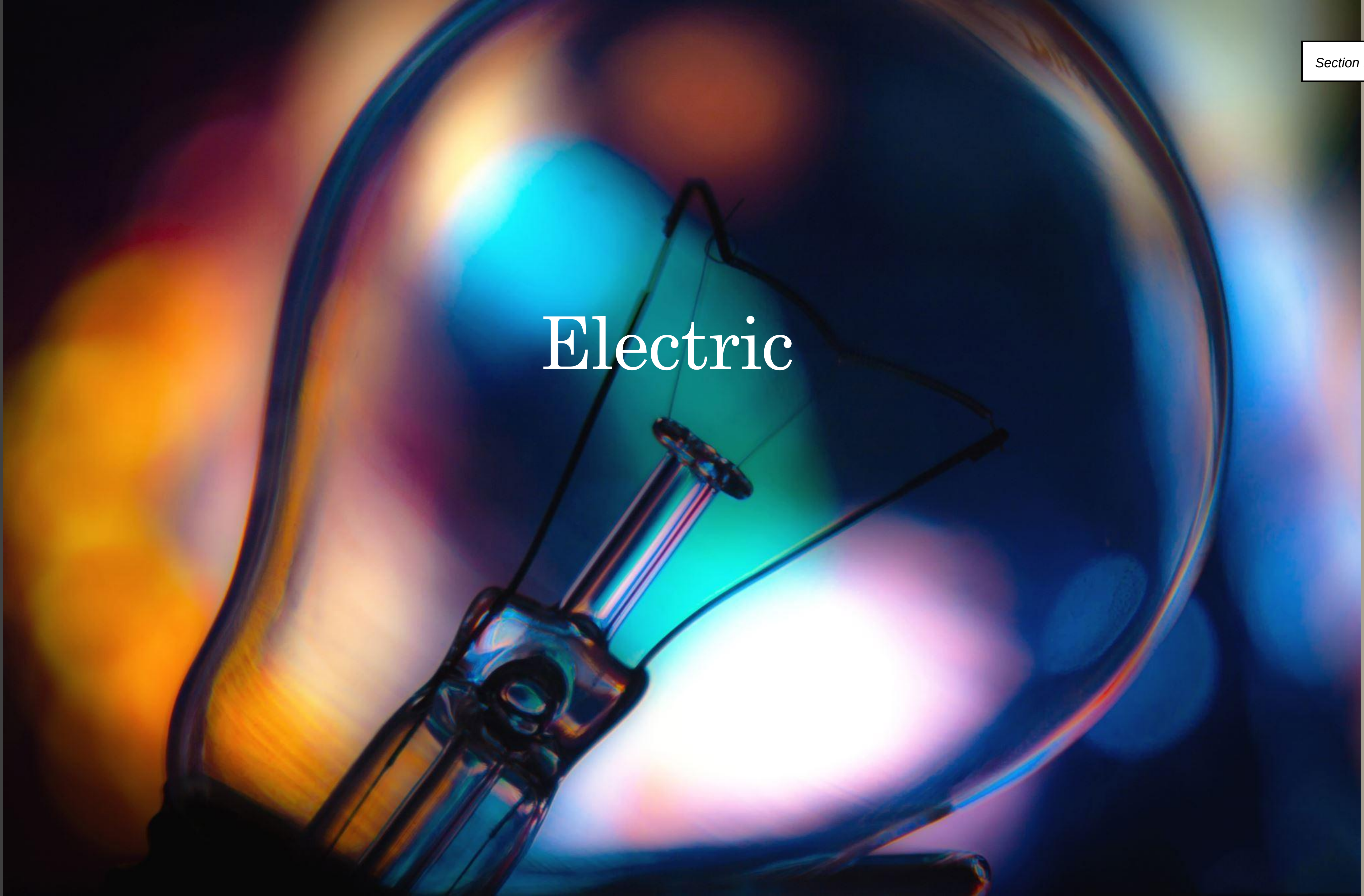
2019



2022

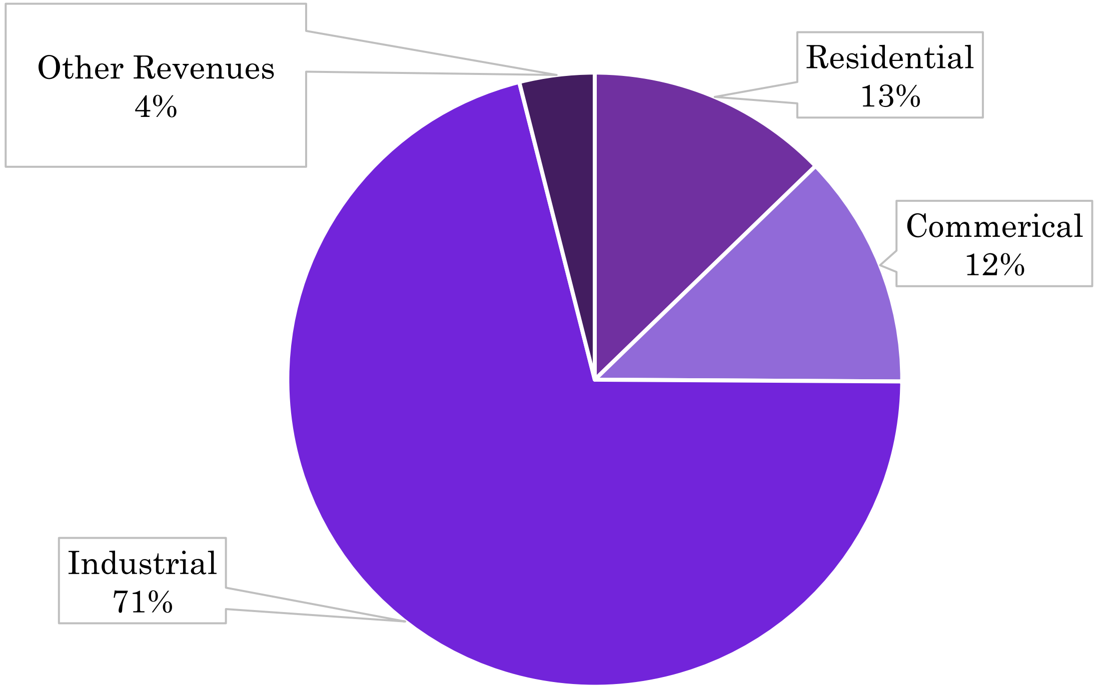


2024



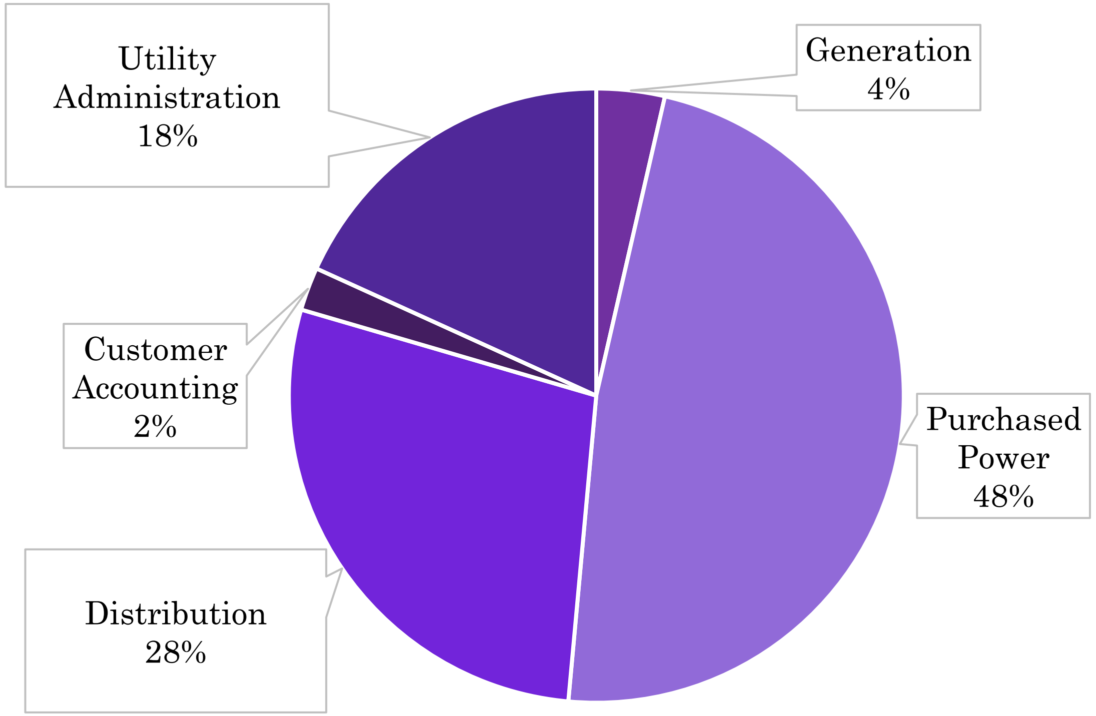
Electric

Electric Revenues



Residential	13%	$5,580,000
Commerical	12%	$5,400,000
Industrial	71%	$31,050,000
Other Revenues	4%	$1,729,528
		$43,759,528

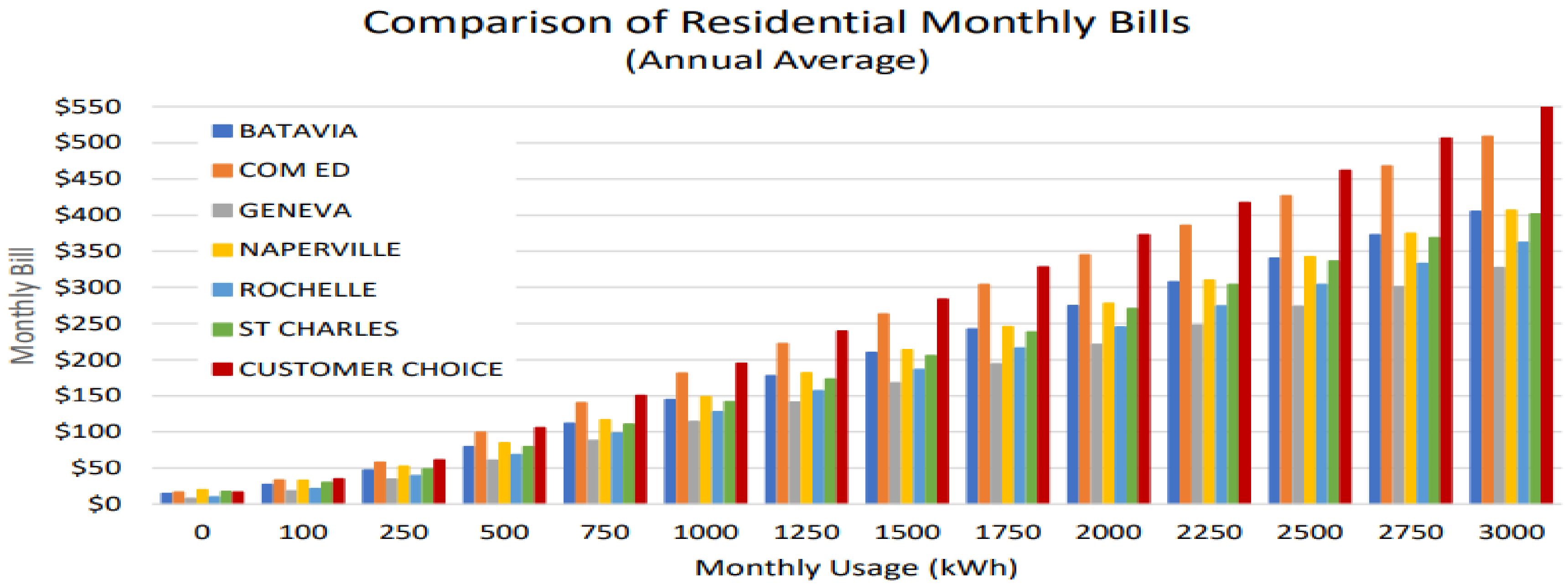
Electric Expenses

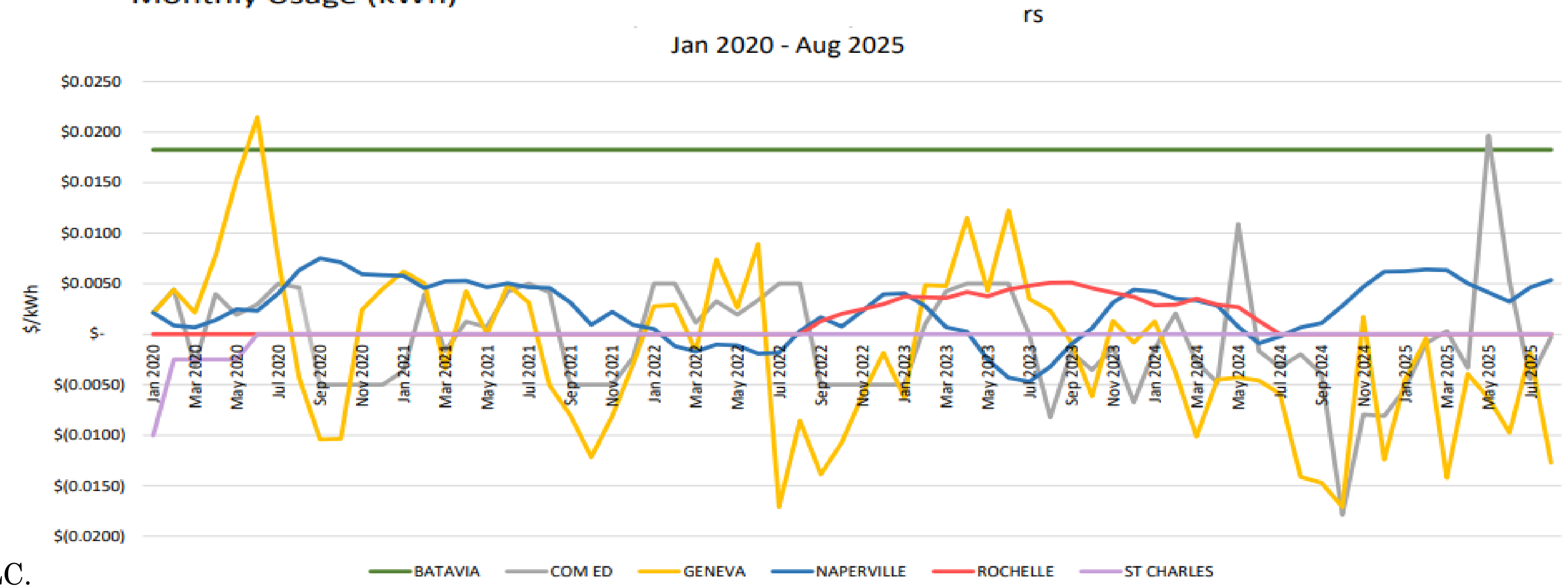


Generation	4%	$2,007,152
Purchased Power	48%	$26,779,746
Distribution	28%	$15,705,175
Customer Accounting	2%	$1,271,800
Utility Administration	18%	$10,186,092
		$55,949,965

2022-2025 Rates and Comparisons

Section IV, Item 1.

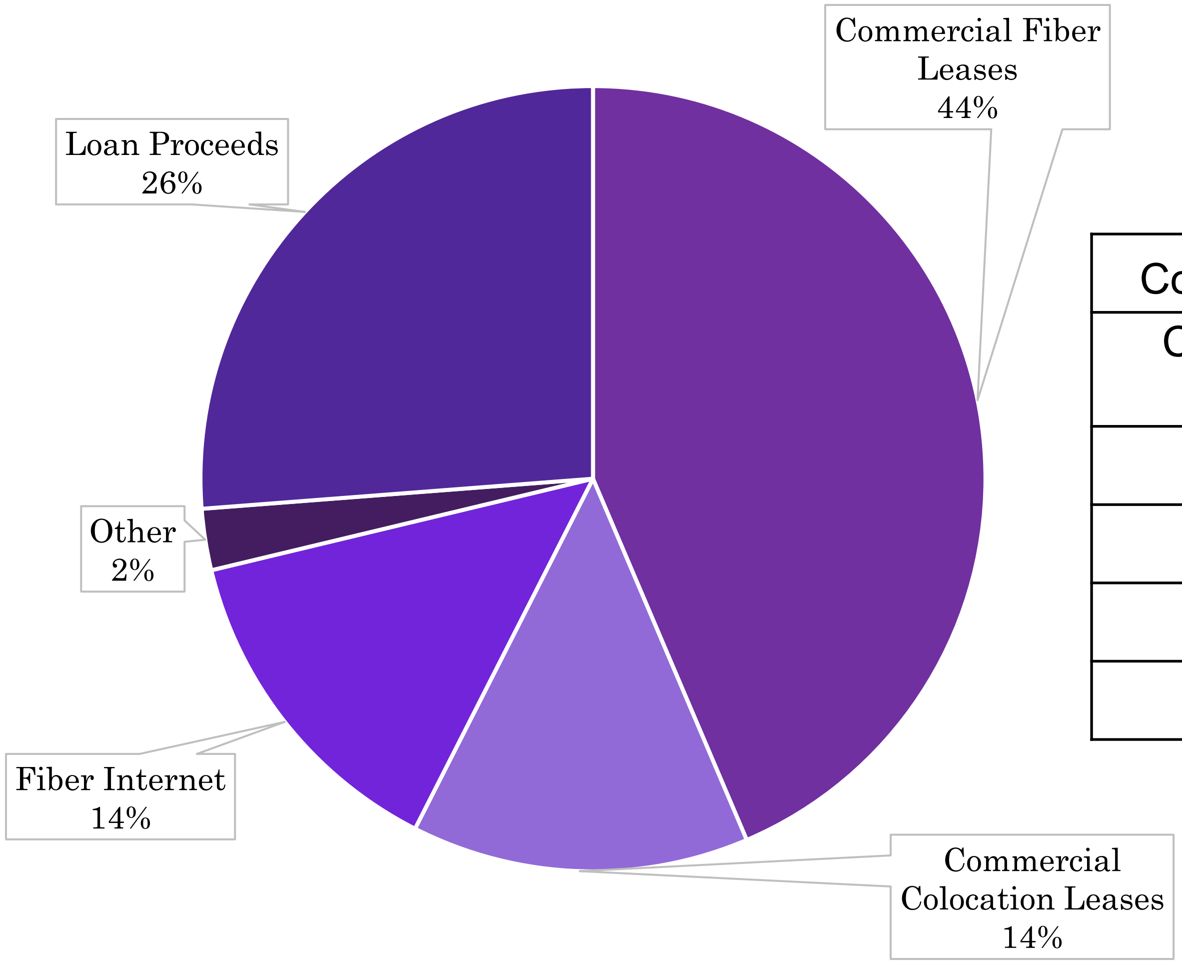




Courtesy of: Utility Financial Solutions, LLC.

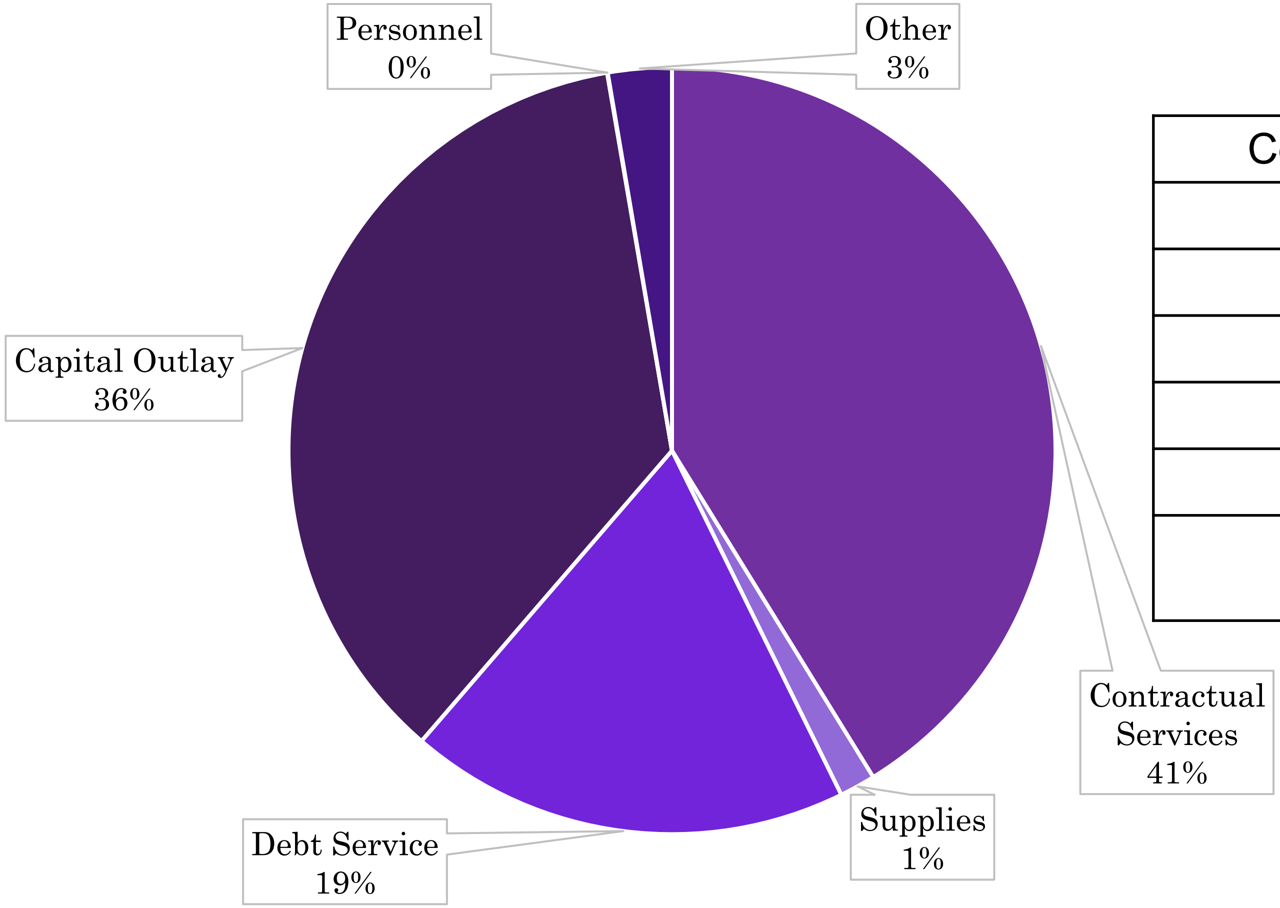
Tech Center/Advanced Communications/GIS

Tech Center/ Advanced Communication Revenues



Commercial Fiber Leases	44%	$665,000
Commercial Colocation Leases	14%	$212,000
Fiber Internet	14%	$210,000
Other	3%	$38,500
Loan Proceeds	26%	$400,000
		$1,525,500

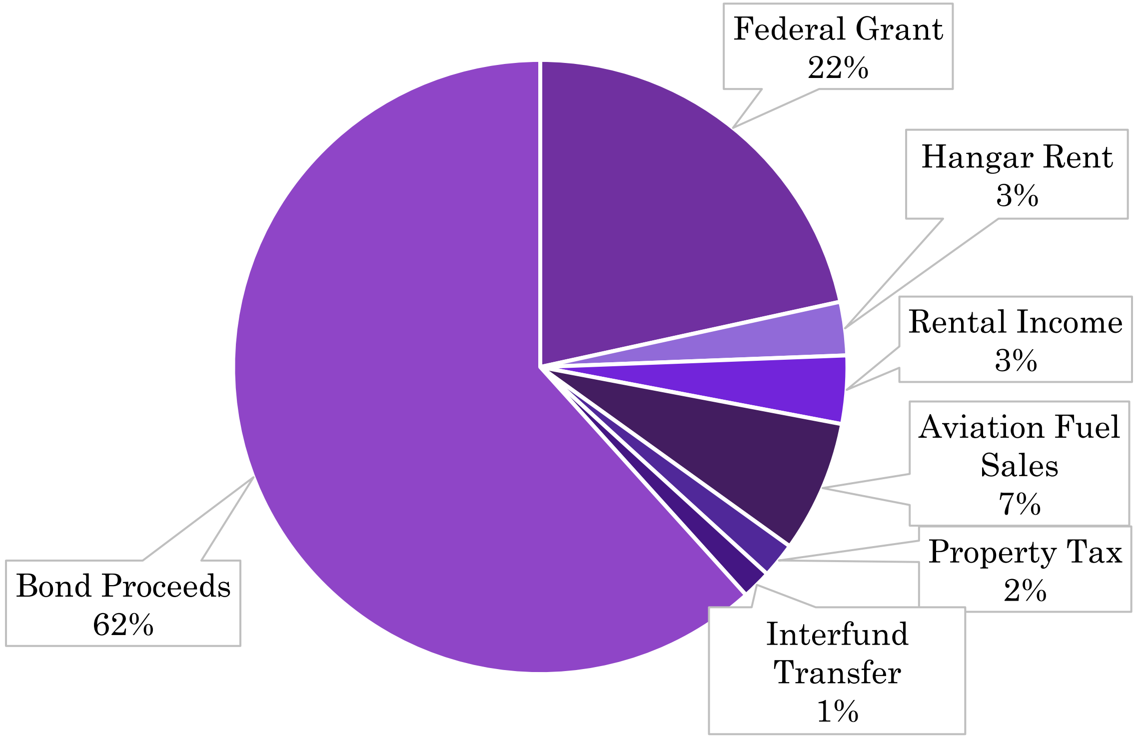
Tech Center/Advanced Communication Expenses



Contractual Services	41%	$802,634
Supplies	2%	$29,500
Debt Service	19%	$362,400
Capital Outlay	36%	$700,500
Personnel	0%	$500
Other	3%	$52,225
		$1,947,759

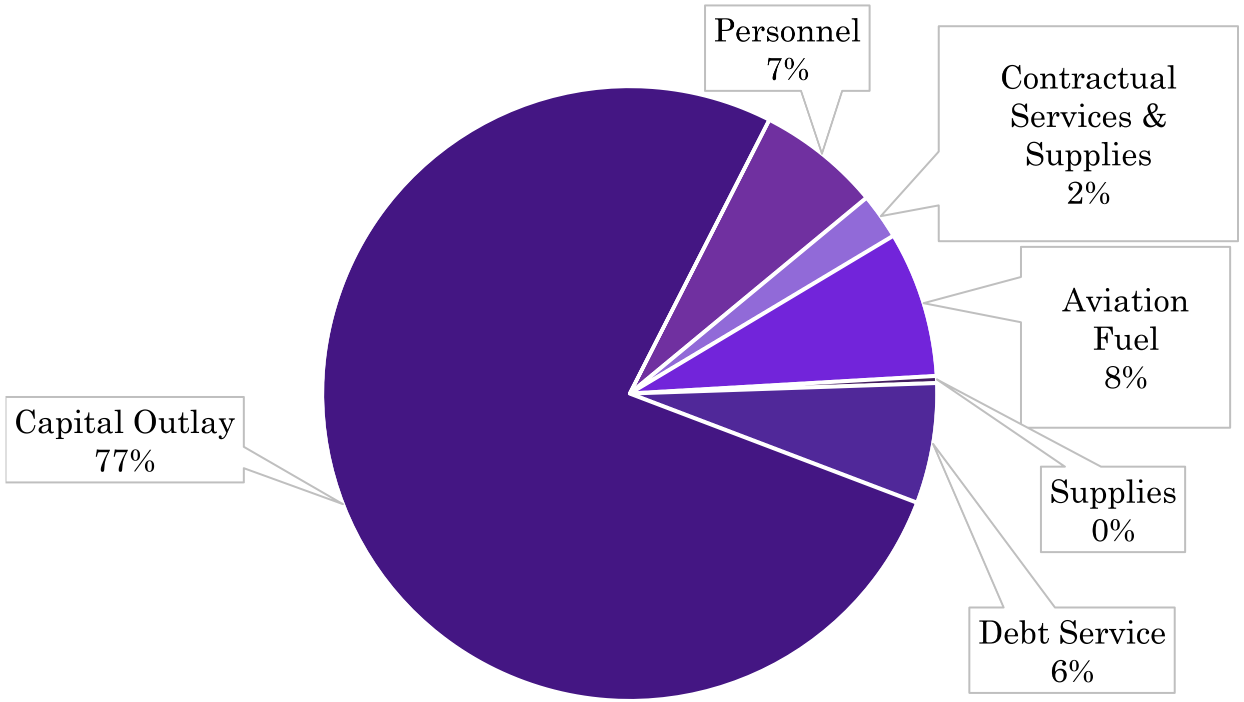
Airport

Airport Revenues



Federal Grant	22%	$700,000
Hangar Rent	3%	$91,000
Rental Income	4%	$116,195
Aviation Fuel Sales	7%	$225,000
Property Tax	2%	$60,244
Interfund Transfer	2%	$50,000
Bond Proceeds	62%	$2,000,000
		$3,242,439

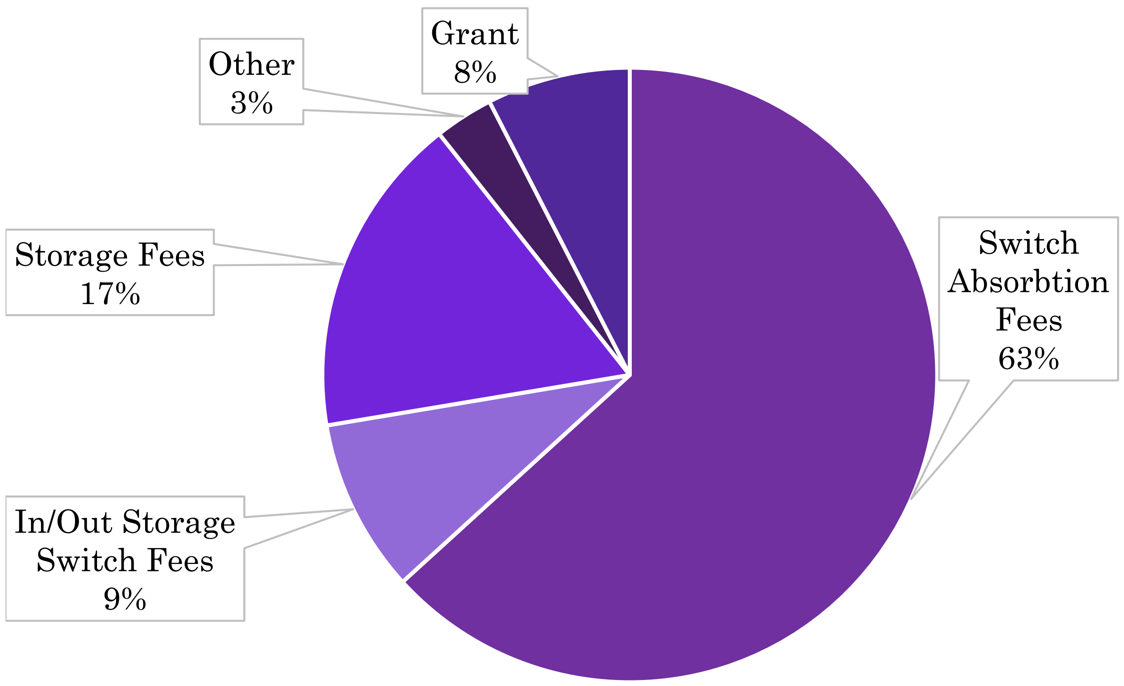
Airport Expenses



Personnel	6%	$169,425
Contractual Services & Supplies	2%	$62,950
Aviation Fuel	8%	$200,000
Supplies	0%	$9,600
Debt Service	6%	$165,000
Capital Outlay	77%	$2,000,000
Other	0%	$2,100
		$2,609,075

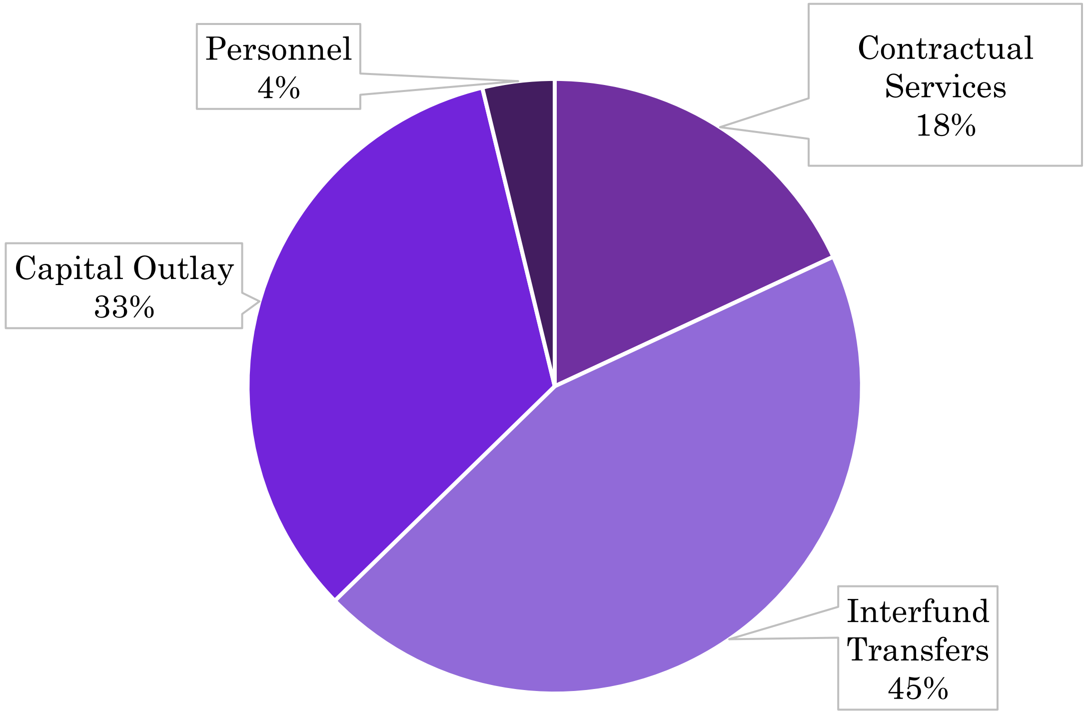
Railroad

Railroad Revenues



Switch Absorbtion Fees	63%	$837,900
In/Out Storage Switch Fees	9%	$121,000
Storage Fees	17%	$225,100
Other	3%	$41,000
Grant	8%	$100,000
		$1,325,000

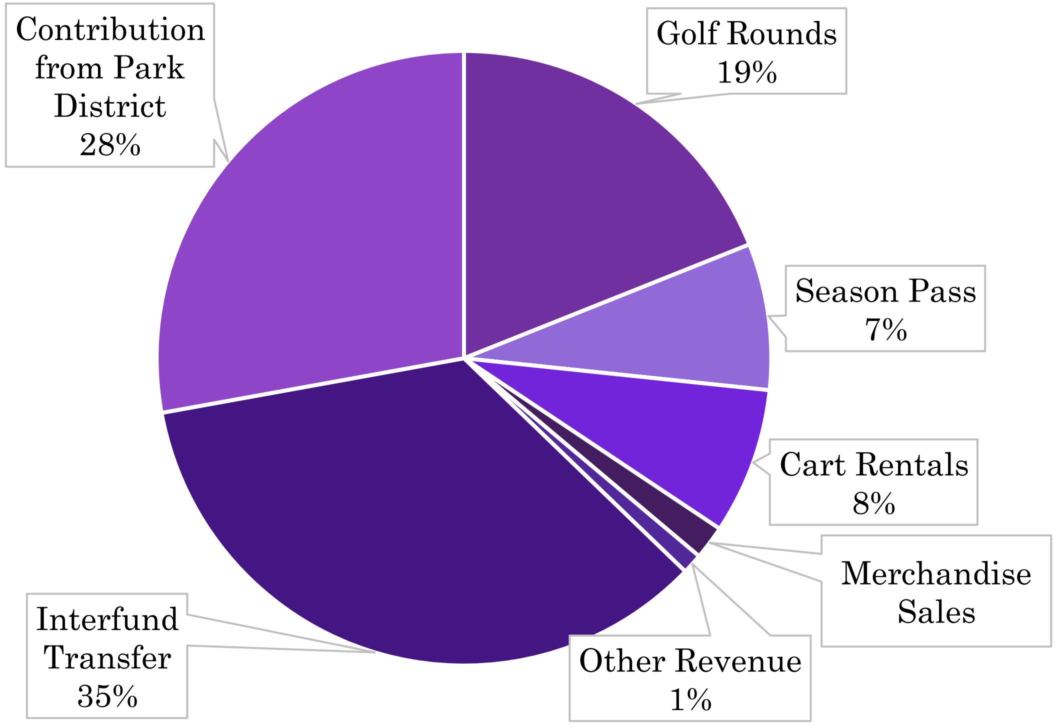
Railroad Expenses



Contractual Services	18%	$266,515
Interfund Transfers	45%	$658,000
Capital Outlay	34%	$494,000
Personnel	4%	$55,891
		$1,474,406

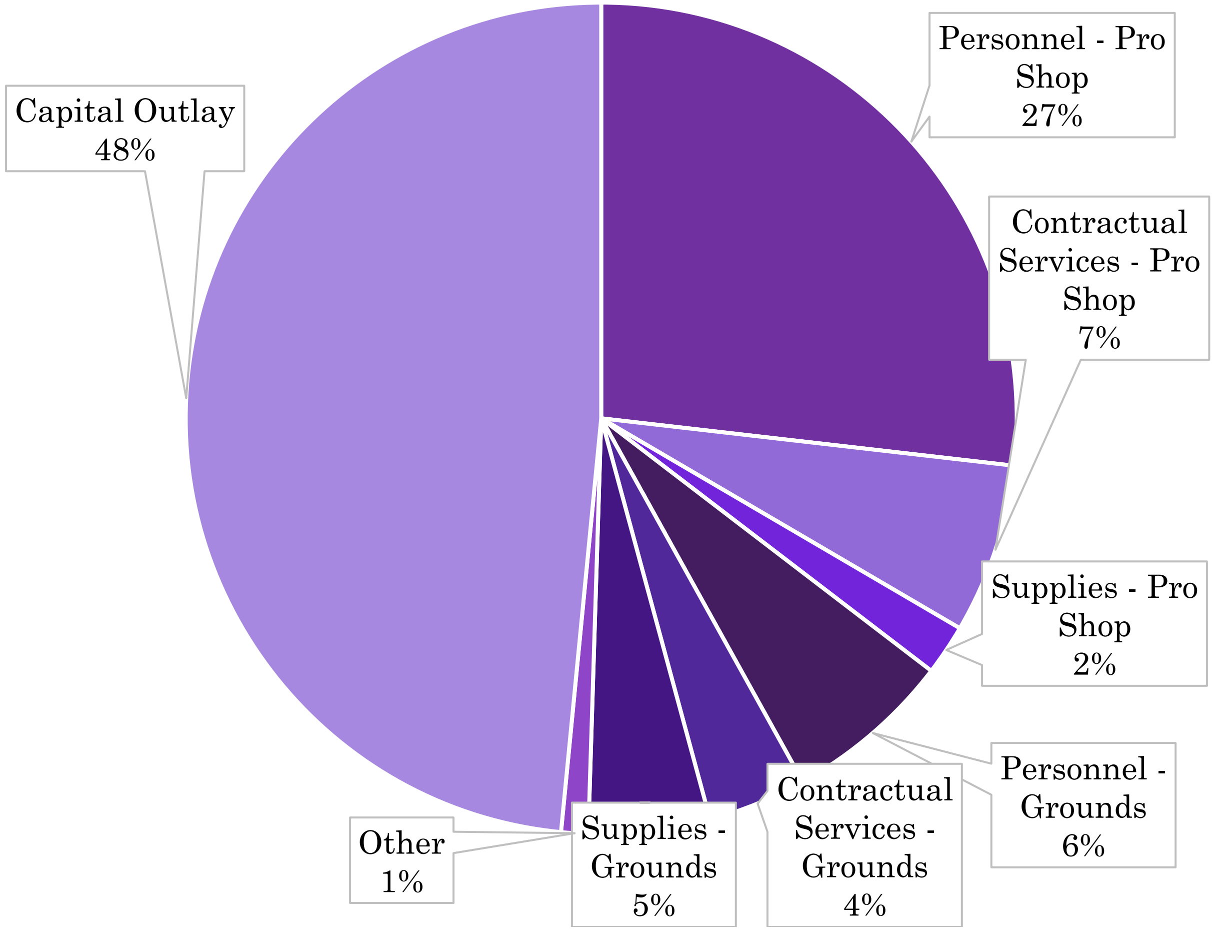
Golf Course

Golf Revenues



Golf Rounds	19%	$160,000
Season Pass	8%	$65,000
Cart Rentals	8%	$65,000
Merchandise Sales	2%	$15,000
Other Revenue	1%	$9,000
Interfund Transfer	35%	$295,000
Contribution from Park District	28%	$235,000
		$844,000

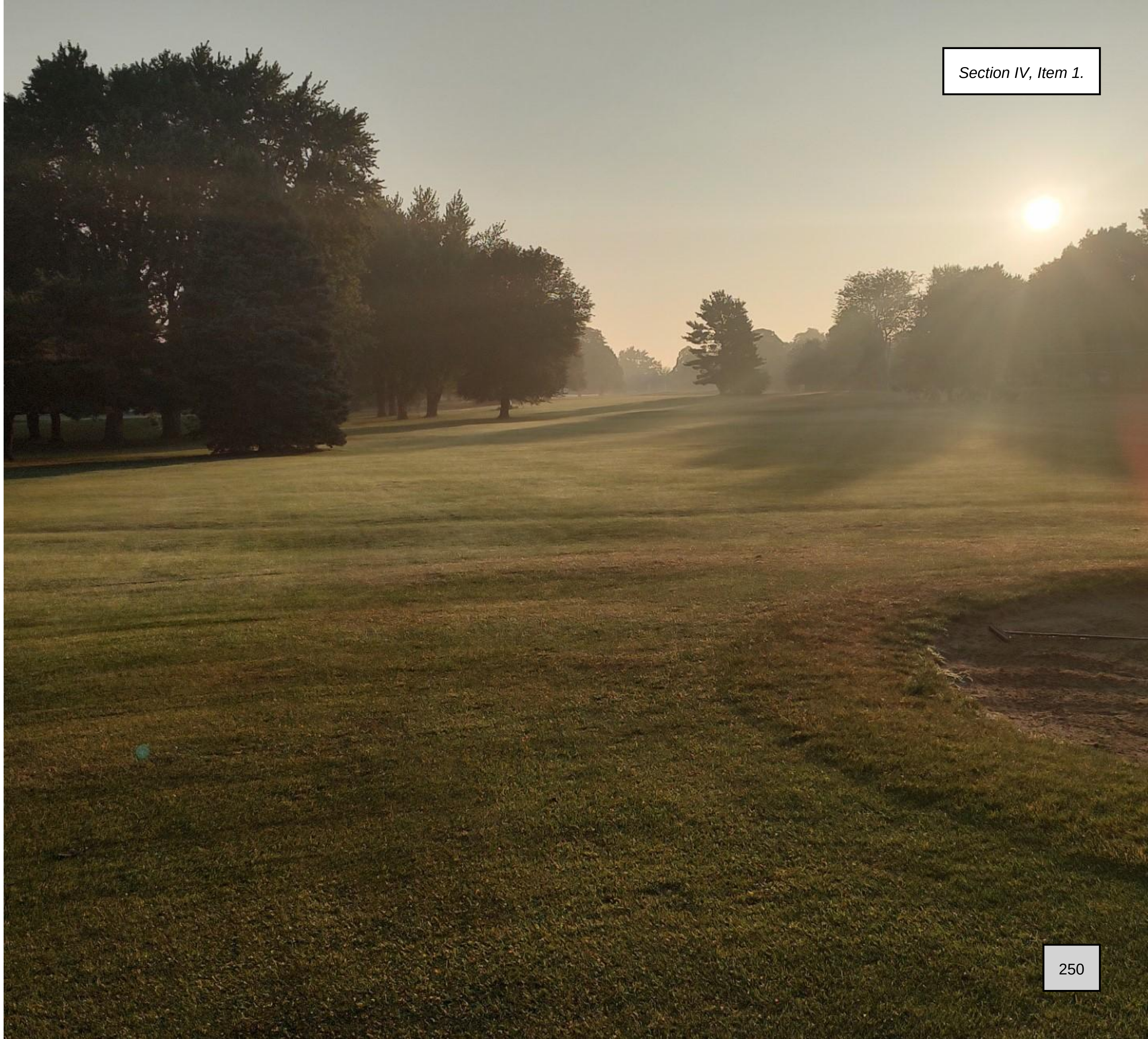
Golf Expenses



Personnel - Pro Shop	27%	$204,776
Contractual Services - Pro Shop	7%	$50,450
Supplies - Pro Shop	2%	$15,000
Personnel - Grounds	7%	$50,000
Contractual Services - Grounds	4%	$29,350
Supplies - Grounds	5%	$36,000
Other	1%	$8,000
Capital Outlay	48%	$370,000
		$763,576

Fairways Improvements 2025/26

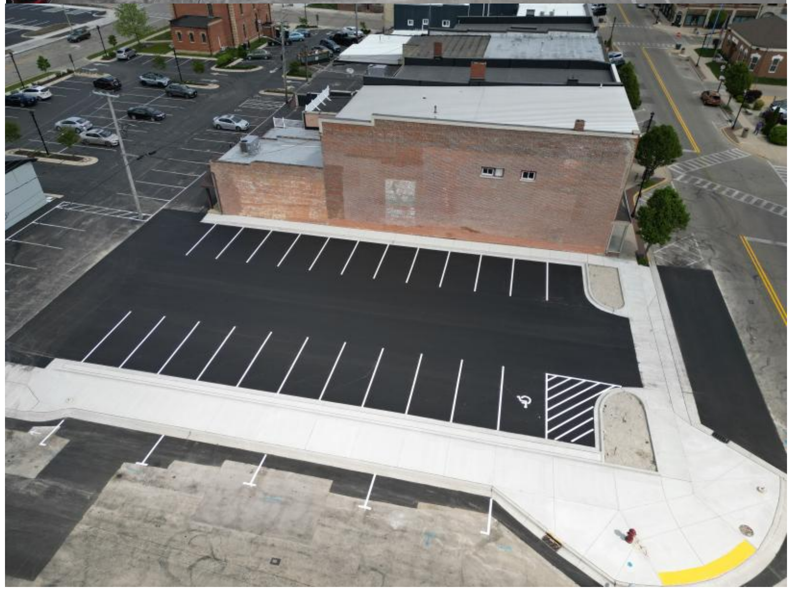
- New Gutters @ Pro Shop
- Replacement of toilets in Pro Shop
- Landscaping various locations
- New Benches on tee boxes
- Sand trap renovations
- Replacement of mower
- Tee box renovations



Community Development/ED Projects

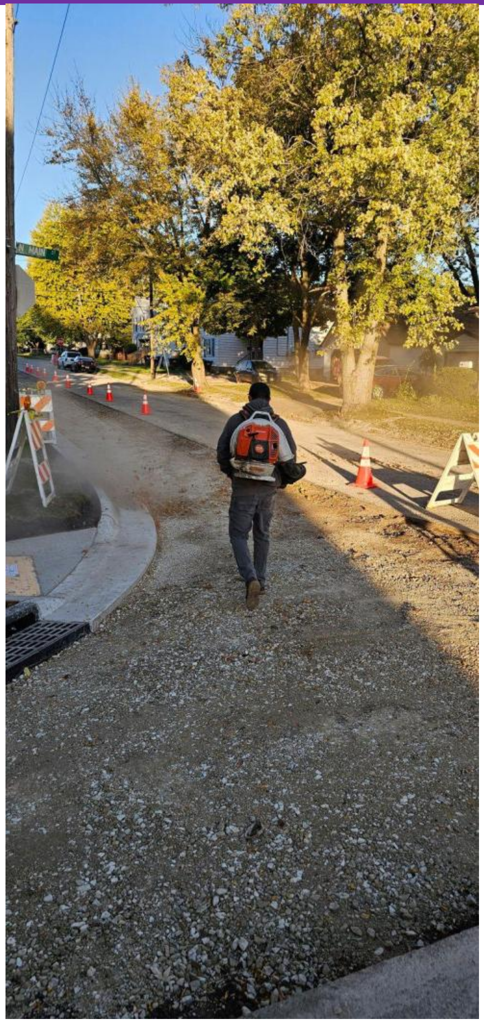
Community Development/ED Projects

Public Works/Engineering

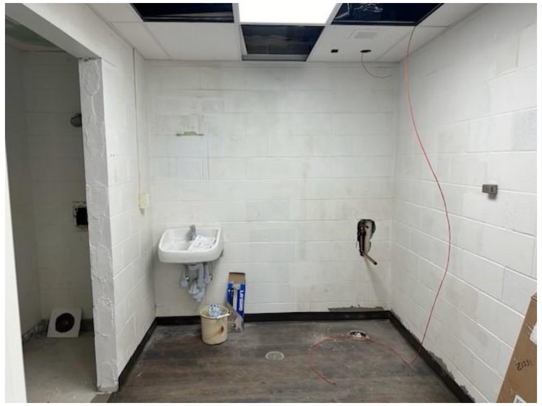


Public Works & Engineering

Public Works & Engineering



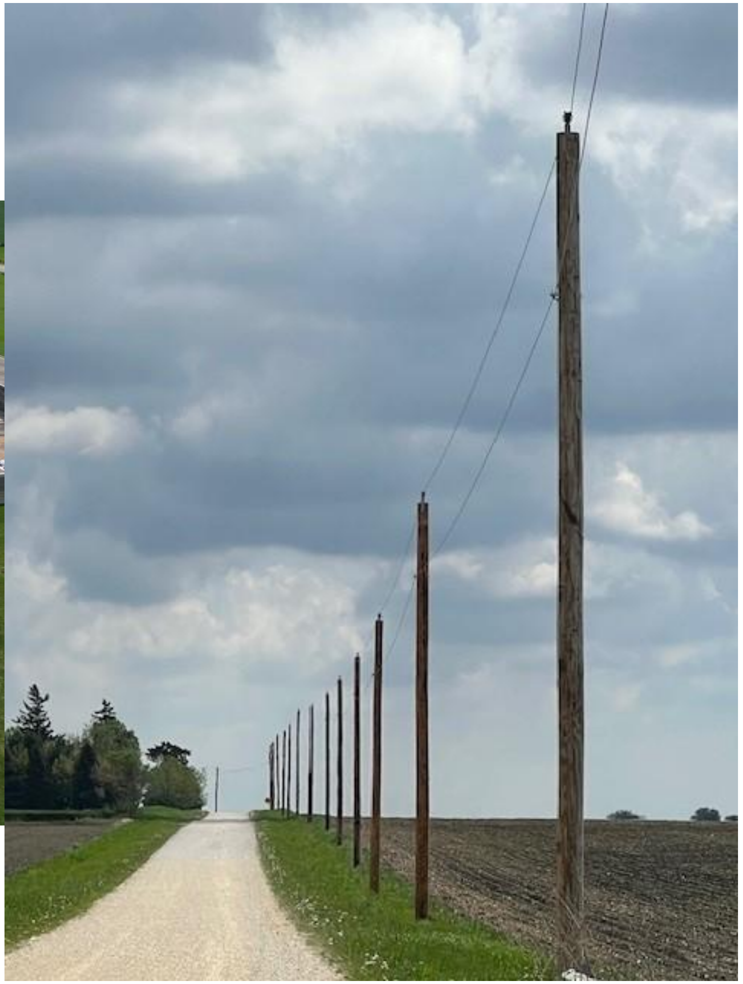
2024-2025 Projects-Police/Fire/EMS



Railfan Park & Golf Course

2024-2025 Projects - Electric

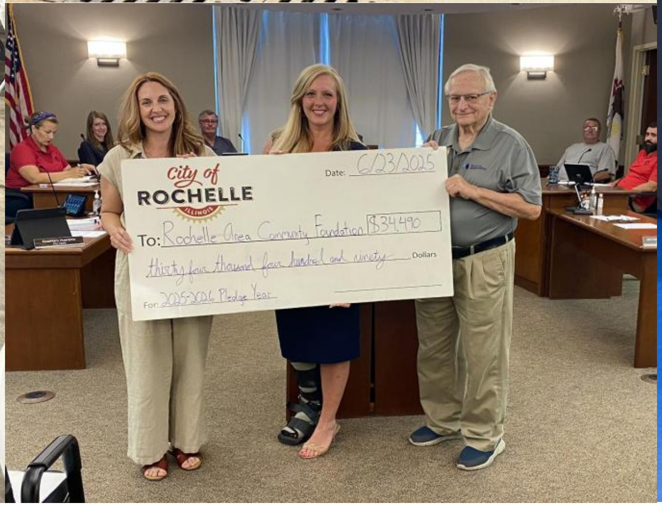
2024-2025 Projects – Electric/Tech Center



2024-2025 Projects - Water & Water Rec

TEAMWORK 2025

TEAMWORK 2025



TEAMWORK 2025

CITY OF ROCHELLE
2026 BUDGET WORKSHOP
NOVEMBER 17, 2025