



AGENDA
CITY OF ROCHELLE
BUDGET WORKSHOP

Monday, November 04, 2024 at 6:00 PM

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

I. CALL TO ORDER:

1. Pledge to the Flag
2. Prayer

II. ROLL CALL:

III. PROCLAMATIONS, COMMENDATIONS, ETC:

IV. REPORTS AND COMMUNICATIONS:

1. Mayor's Report
2. Council Members

V. PUBLIC COMMENTARY:

VI. BUSINESS ITEMS:

1. CONSENT AGENDA ITEMS BY OMNIUS VOTE with Recommendations:

VII. DISCUSSION ITEMS:

1. 2025 Budget

VIII. EXECUTIVE SESSION:

IX. ADJOURNMENT:

Anyone interested in participating in Public Commentary remotely should contact Rose Huéramo
at rhueramo@rochelleil.us or 815-562-6161 to make arrangements.

The Council meeting will be broadcast live on Facebook and YouTube.

File Attachments for Item:

1. 2025 Budget



Budget Report to Mayor & City Council

DATE: **October 29,2024**
To: **Mayor & City Council Members**
FROM: **Jeffrey A. Fiegenschuh, City Manager, MPA, ICMA-CM,**
RE: **FY 2025 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, 2025. The numbers reflected in this document are part of the PowerPoint presentation for the November 4, budget workshop. The entire City of Rochelle proposed CY 25 budget is \$132,648,472.

Proposed General Fund Revenues for FY 25 are estimated to be \$14,864,471. Expenditures for the new fiscal year total approximately \$15,372,877. Staff is recommending the use of general fund reserves to cover onetime expenses of approximately \$508,000. These projects include work within city hall, the downtown project, and road projects. Based on this information, our team estimates the general fund cash balance will decrease to \$10,166,837. 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 \$90,956,452 of which \$35,010,378 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 \$26,319,143.

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 25 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 hiring 3 full-time FF/Paramedics and creating the rank of Captain within the Fire/EMS department.
- 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 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 2024.
- Continued investments in the city's utility infrastructure including funding for the completion of major electric distribution upgrades, completing upgrades at the diesel generation plant, phase two of upgrades at the WWTP, a new iron removal plant at well #8, lining within the sanitary sewer system and other equipment upgrades. These projects are being funded through 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 includes funding for a new roof at the RMU location on south 7th Street and building improvements at city hall and the police department.

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.
- Increasing inflationary pressures and borrowing costs. Possibility of economic recession.
- Continued regulations forcing further upgrades to Water and Water Reclamation treatment facilities.
- 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.
- Potential for significant revenue increase through a new rail transload center.

CITY OF ROCHELLE SIGNIFICANT FUNDS

The General Fund

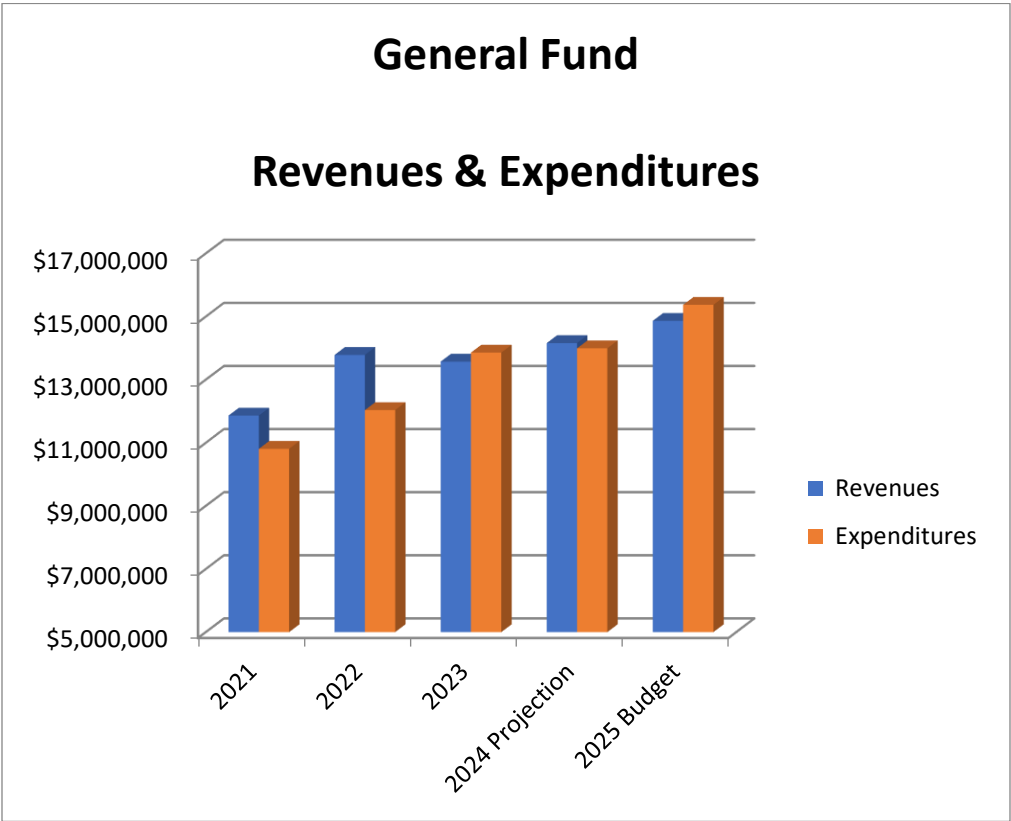
The General Fund budget supports many of the day-to-day activities of the city. The Departments housed within this Fund include Public Works, Cemetery, Engineering, Police, Fire, City Hall, Economic Development, and Community Development.

The total General Fund Budget for the new calendar year contains \$15,372,877 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 \$1,377,901 from the FY 2024 final 12 month estimated expenditures.

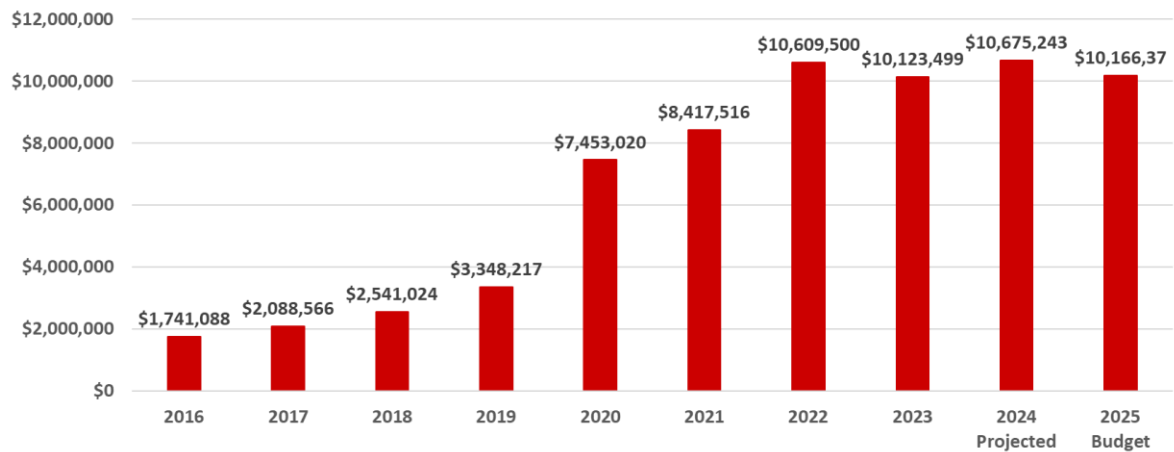
The increase is due to additional staff in public safety and public works (doing more work internally) and increased investment in capital expenditures. The general fund budget reflects average wage increases of 3% for nonunion employees to match up with the 2024 approved compensation study.

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.

GENERAL FUND REVENUES & EXPENSES

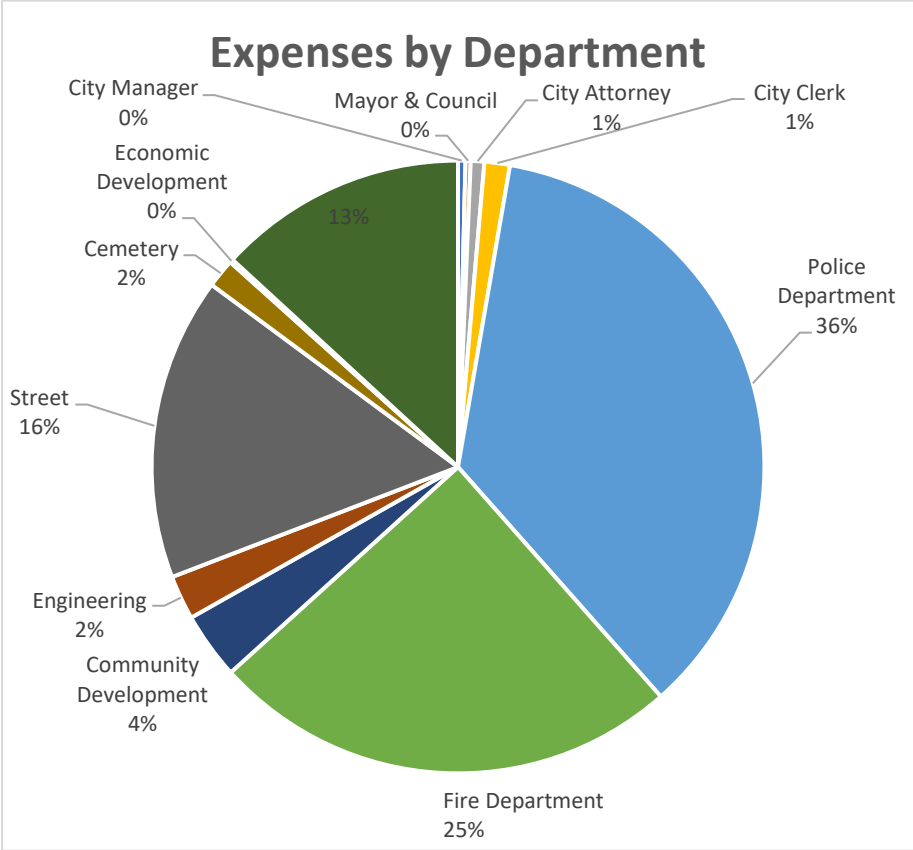


General Fund Cash



Staff is projecting a General Fund Balance of approximately \$10,166,837 at the conclusion of the new fiscal year. This represents a decrease of approximately \$508,000 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 \$4.0 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 2026 and General Obligation Bonds for the community hanger than expire 2027.

GENERAL FUND EXPENSES BY DEPARTMENT

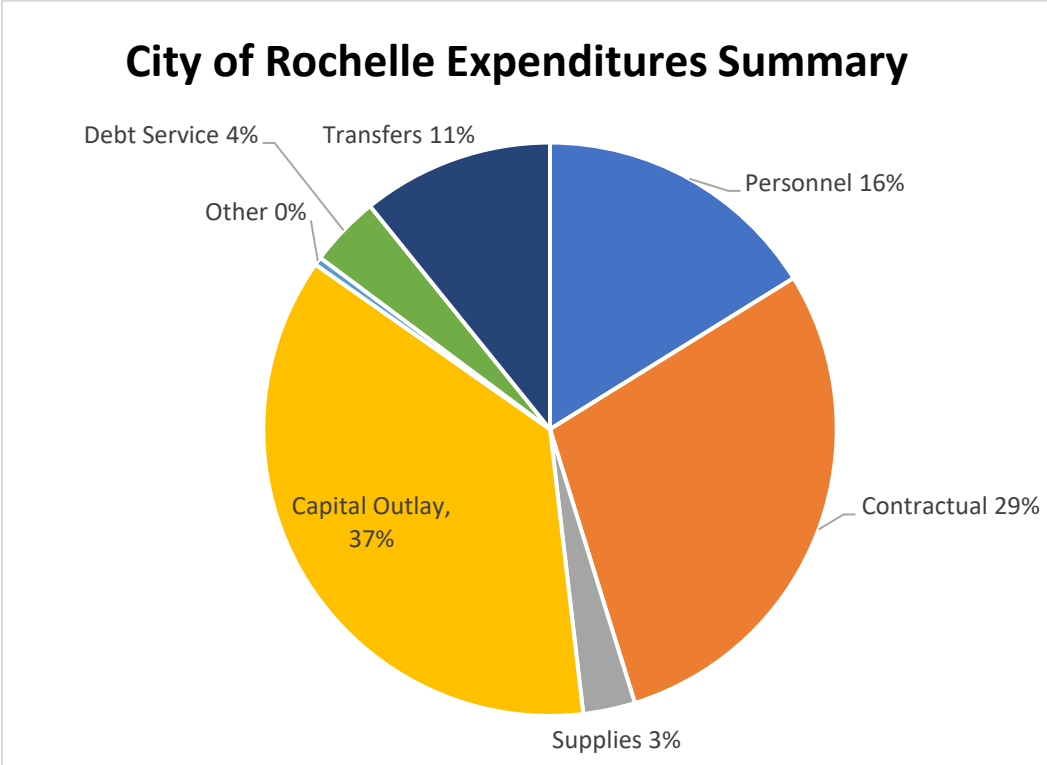


Mayor & Council	0%		\$ 60,250
City Manager	0%		\$ 41,750
City Attorney	1%		\$ 110,000
City Clerk	1%		\$ 206,040
Police Department	36%		\$ 5,497,419
Fire Department	25%		\$ 3,815,498
Community Development	4%		\$ 541,174
Engineering	2%		\$ 358,740
Street	16%		\$ 2,456,929
Cemetery	2%		\$ 234,200
Economic Development	0%		\$ 26,800
Municipal Building	13%		\$ 2,024,077
			\$ 15,372,877

The major expenses for the General Fund include Public Safety, Public Works, Cemetery, Community Development, City Hall, and Engineering. Within each department, the major expenses include Personnel Services (salaries and benefits), Contractual Services, Supplies and Capital Outlay.

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 16% when factoring in power purchase costs and capital investments.

Total City of Rochelle Expenditures



Personnel	16%	\$ 21,439,038
Contractual	29%	\$ 38,535,758
Supplies	3%	\$ 3,892,228
Capital Outlay	37%	\$ 48,542,937
Other	0%	\$ 615,200
Debt Service	4%	\$ 5,296,018
Transfers	11%	\$ 14,327,293
		\$ 132,648,472

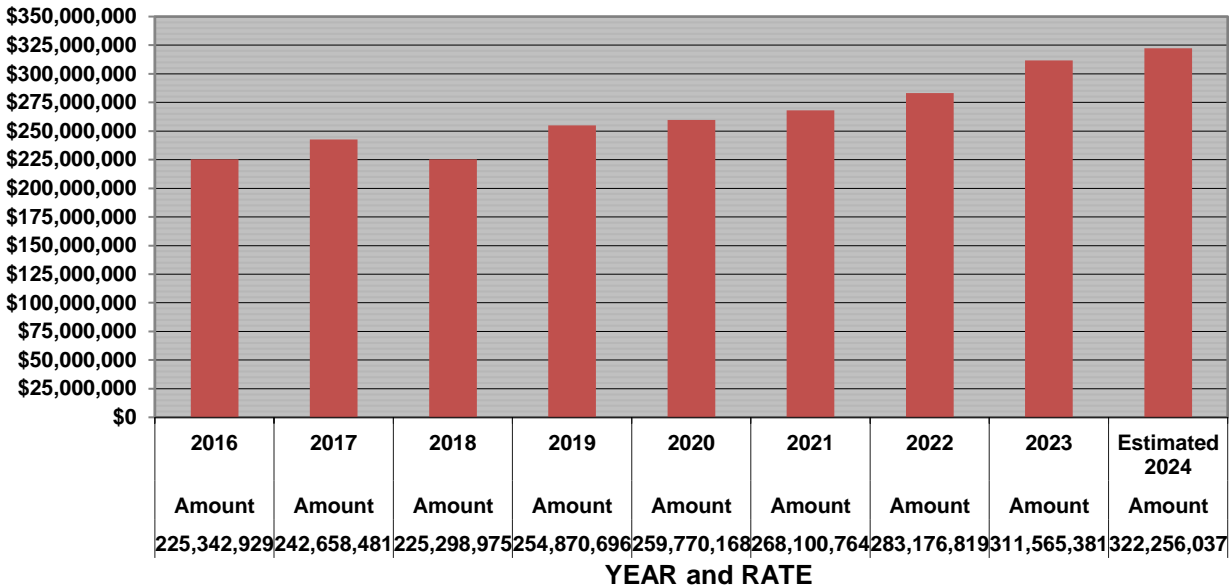
MAJOR REVENUE SOURCES OF THE GENERAL FUND

City Property Tax Rate

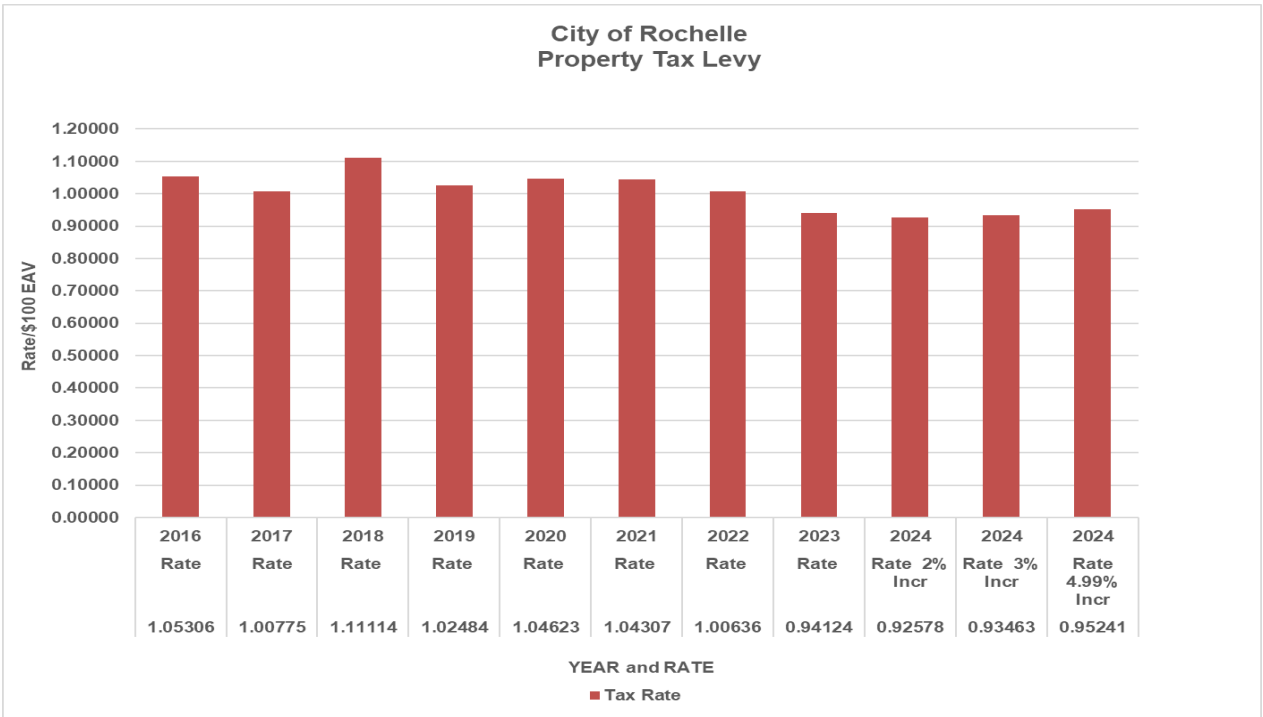
The final budget is based on a Property Tax Request of \$3,011,895, which equates to a rate of \$0.934628 per \$100 of assessed valuation. This is an increase of \$76,317 over the previous fiscal

year, but due to increased EAV estimates, the actual rate will decrease by \$.006. The overall amount allocated to the General Fund is decreasing approximately \$122,000 or 14% 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 2016, the rate has remained below \$1.05. Below are several charts highlighting the city’s Equalized Assessed Value and Tax Levy request.

City of Rochelle
EAV



City of Rochelle
Property Tax Levy



For homeowners in the City of Rochelle, the city’s total Property Tax requests accounts for less than 13% of their overall consolidated county-wide Property Tax bill. Below are three examples of what a typical homeowner will pay in city Property Tax levied in 2024 and paid in 2025 based on the estimated EAV and Levy amount approved by the city council. As you can see, a 3% increase in the city’s tax request equates to the average homeowner’s bill decreasing between \$2-\$4 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.

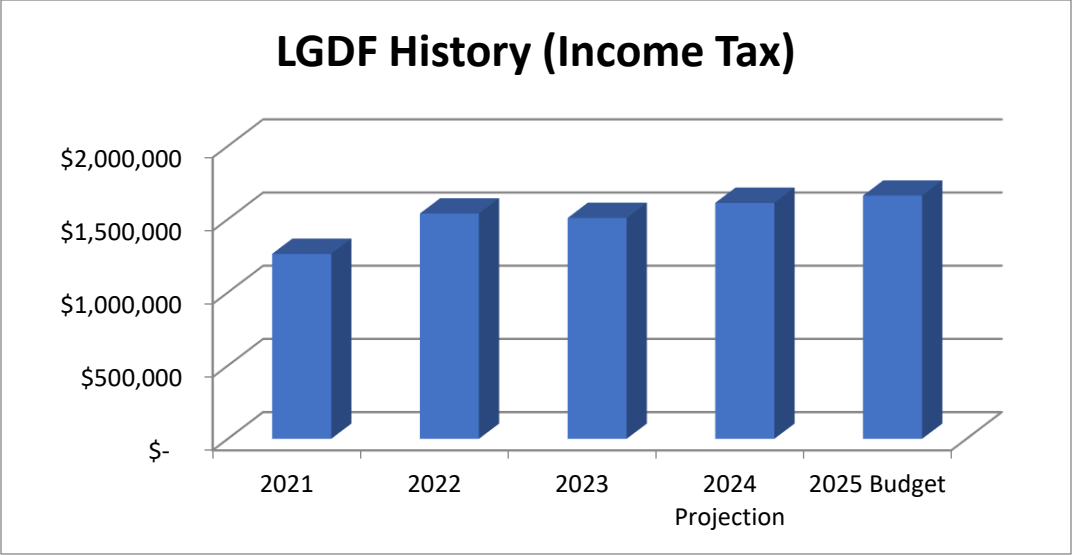
Residential Taxpayer
Tax Levy Impact

			2% incr	3% incr	4.99% incr
		2023	2023 Rate	2023 Rate	2023 Rate
<u>Market Value</u>	<u>EAV</u>	<u>0.941240</u>	<u>0.925784</u>	<u>0.934628</u>	<u>0.952409</u>
\$100,000	\$33,333	\$313.75	\$308.59	\$311.54	\$317.47
\$150,000	\$50,000	\$470.62	\$462.89	\$467.31	\$476.20
\$200,000	\$66,667	\$627.49	\$617.19	\$623.09	\$634.94

Local Government Distributive Fund

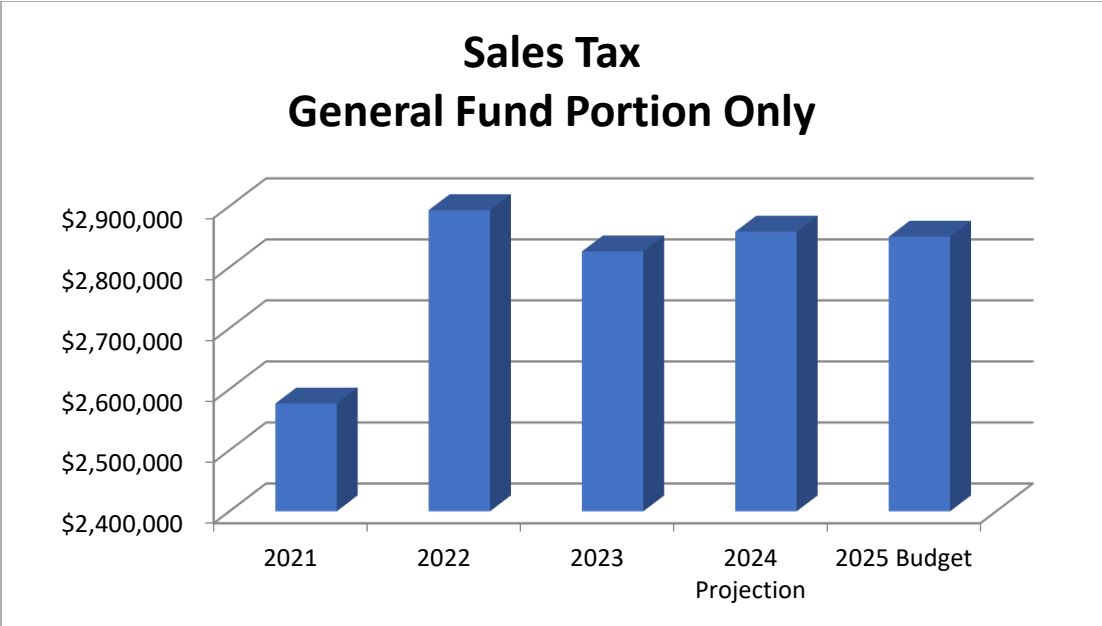
The national economy continues to show signs of some larger scale issues. However, due to increases in state income tax collections, staff feels confident the local government distributive fund (LGDF) revenues will remain strong and increase in 2025. LGDF revenues are one of the major revenue sources 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 anticipates collecting \$1,661,646 in LGDF funds in 2025.

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.



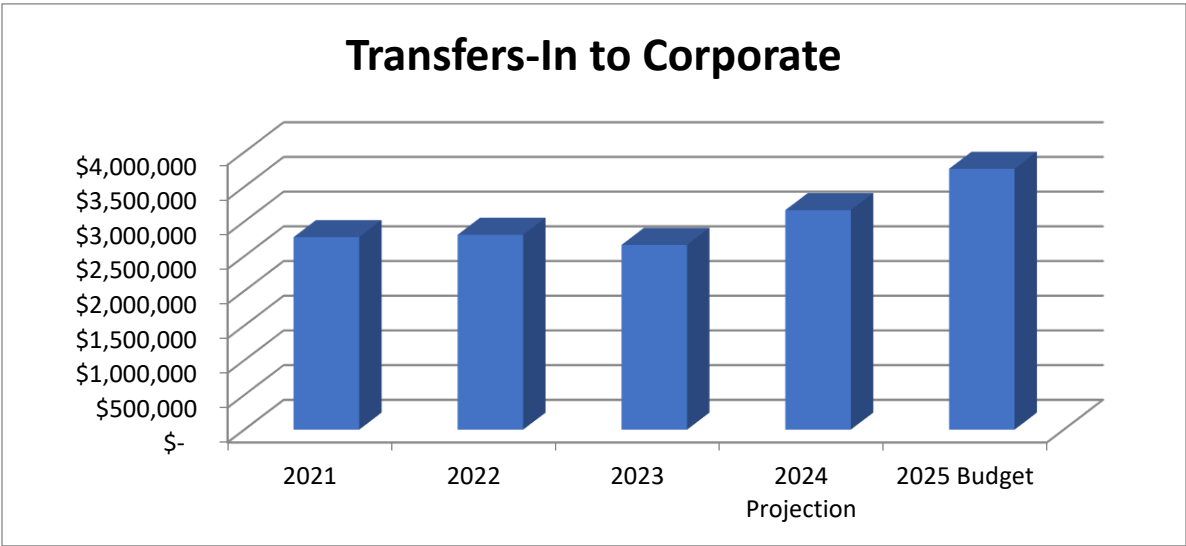
State Collected Sales Tax-1%

Since 2016, the city’s 1% State Shared Sales Tax has been increasing with 2025 projections on par with the near record collections in 2024. The general sales tax receipts constitute approximately 19% 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. The state-shared 1% Sales Tax is one of the best indicators of actual sales within the community. Even with inflationary pressures and product shortages, staff is estimating conservatively for these tax collections in the new fiscal year. Positively, Rochelle continues to see new businesses opening including multiple businesses in the downtown area new and redevelopment of restaurants and a host of other facilities. 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 \$3,758,824, which is approximately 25% of General Fund revenue. The transfers are based on previous year 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 water, water rec landfill fund to cover costs associated with 2 addition 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. The increased transfers are being offset by reduced expenditures in the affected utility funds.



General Fund CIP

Fire/EMS

PROJECT	DESCRIPTION	AMOUNT
New Ambulance	Ambulance replacement due to age and mileage, one delivered in 2025 (On order, F24), another in 2027 (F20), 2030 (F21)	\$355,000
Totals		\$355,000

Public Works & Solid Waste

Project	Description	Amount
Street Sweeper	Street sweepers are used to collect debris from our roads and help to keep pollutants out of our stormwater system.	\$390,000
Compact Track Loader	Compact loaders are the most used and versatile pieces of equipment at the Street Department.	\$45,000
Mini Excavator	Replace the 2015 mini excavator with a new and one size larger mini excavator.	\$40,000
Vehicle/Single & Tandem Axle Dump Trucks	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.	\$130,723
Other Improvements/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 overall canopy. Trees help form the character of a community and provide many benefits. Trees improve property values, reduce cooling costs, clean the air, and produce oxygen. Studies show trees can improve health, lower anxiety, and produce social neighborhoods. Other improvements includes roof repairs and coatings.	\$60,000
Total		\$665,723

CIP – Roads, Bridges, Storm Sewers

PROJECTS	DESCRIPTION	AMOUNT
Sidewalks/Pedestrian Path Annual Program	Annual sidewalk, curb and gutter replacement, and shared use path improvements	\$380,000
14th Street storm sewer drainage improvements	14th Street storm sewer drainage improvements from Carrie Ave south to the Westview interceptor	\$374,000
Flagg Road/20 th Street improvements-join project with Ogle County	Improvements include intersection geometrics, traffic signals and approach lanes of Flagg and 20th	\$2,518,000
1st Ave pavement improvements project	1st Ave pavement improvements project from 9th Street to 2nd Street	\$25,000
8 th Avenue pavement reconstruction PH2	8th Avenue pavement reconstruction PH3. 8th Ave from Woolf Ct to 10th St	\$127,000
Shared Use Path and Sidewalk Steward Rd./Carton Ct.	Shared use path and sidewalk Steward Road/Caron Ct per development agreement	\$180,000

CIP – Roads, Bridges, Storm Sewers

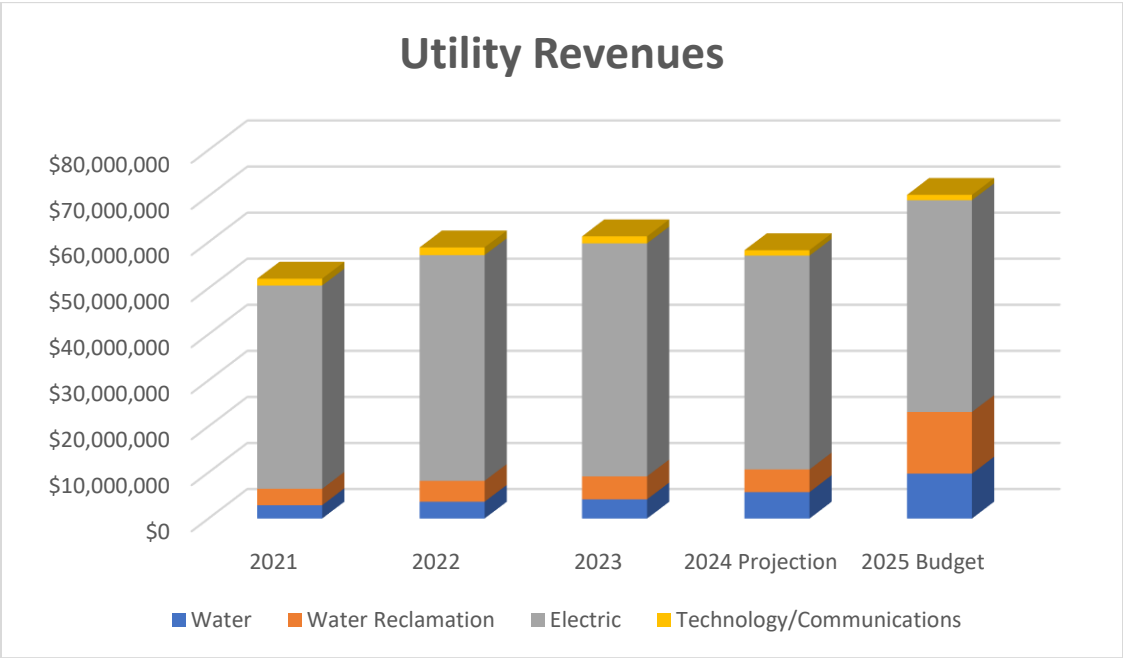
PROJECT	DESCRIPTION	AMOUNT
South Main Street Improvements Phase 2 Steam Plant Road to Veterans Parkway	Reconstruction and widening of South Main Street from Steam Plant Road to Veterans Parkway. This project is partially funded with MFT EDP funds through IDOT.	\$1,595,000
Other Street and Alley Improvements	Routine maintenance, replacement or reconstruction of street pavements, shoulders, curb or gutter.	\$165,000
7 TH Avenue Bridge Replacement	Bridge and roadway approach removal and replacement w/ ROW acquisition or engineering.	\$100,000
General Maintenance	General maintenance related to various streets, sidewalks, traffic control, signage and storm sewer work	\$125,000
General Bridge Maintenance	Ongoing maintenance expenses of city bridges	\$188,000
Totals		\$5,777,000

Community Development/TIF

Project	Description	Amount
Rebuild Downtown & Main Streets Grant	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 (corner of 4th Avenue & 6th Street). This also included a stage and restrooms located at the corner of Main Street and 5th Avenue in the parking lot south of the Fire Department.	Grant \$3,978,100
Totals		\$3,978,100

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 \$90,956,452 or 69% 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.



	2021	2022	2023	2024 Projection	2025 Budget
Water	\$ 2,898,626	\$ 3,644,620	\$ 4,170,816	\$ 5,744,583	\$ 9,748,167
Water Reclamation	\$ 3,556,613	\$ 4,531,926	\$ 4,994,944	\$ 4,913,827	\$ 13,384,141
Electric	\$ 44,127,866	\$ 49,013,304	\$ 50,575,563	\$ 46,415,820	\$ 45,973,091
Technology/Communications	\$ 1,491,266	\$ 1,671,096	\$ 1,530,303	\$ 1,180,850	\$ 1,163,000

Electric

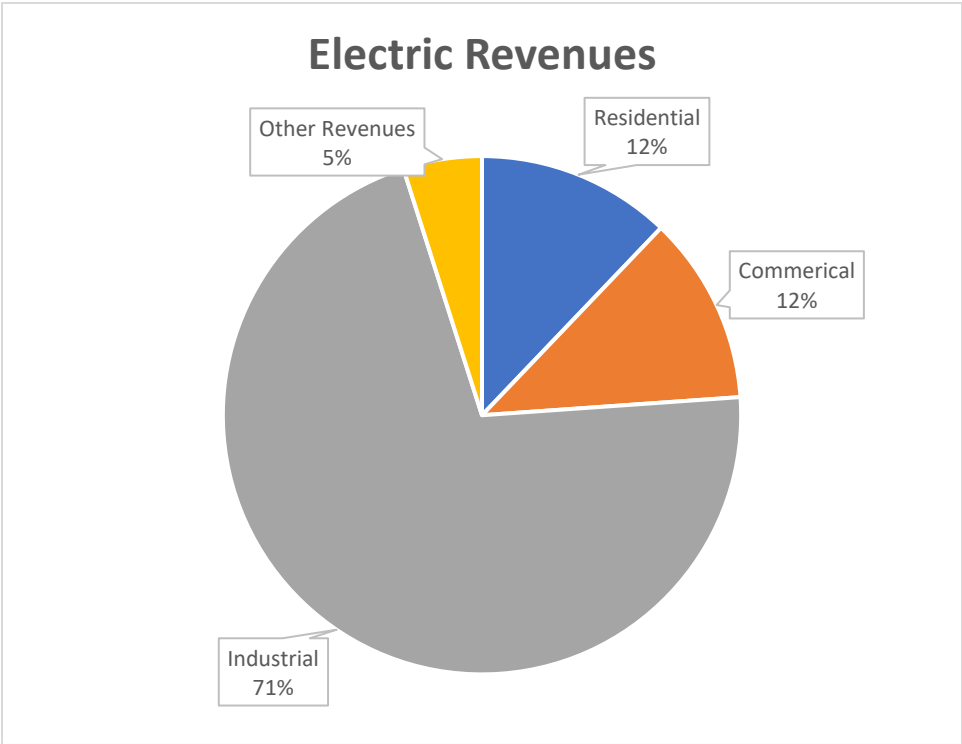
The single largest utility fund and overall city fund is the Electric Fund. This fund covers all the costs associated with the purchase, distribution, and utility billing to all properties within the RMU service territory. The combined budget for the Electric Department FY 25 is approximately \$53,763,775. Revenues for the department are estimated to be \$45,973,091. 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. 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 2024, which is atypical for an electric utility. We are also conducting another rate study through UFS and will bring proposals to council in 2025. We are looking at creating a 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. We are also looking at adding depreciation as an actual expense in all utility funds to save up for future capital expenditures.

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.

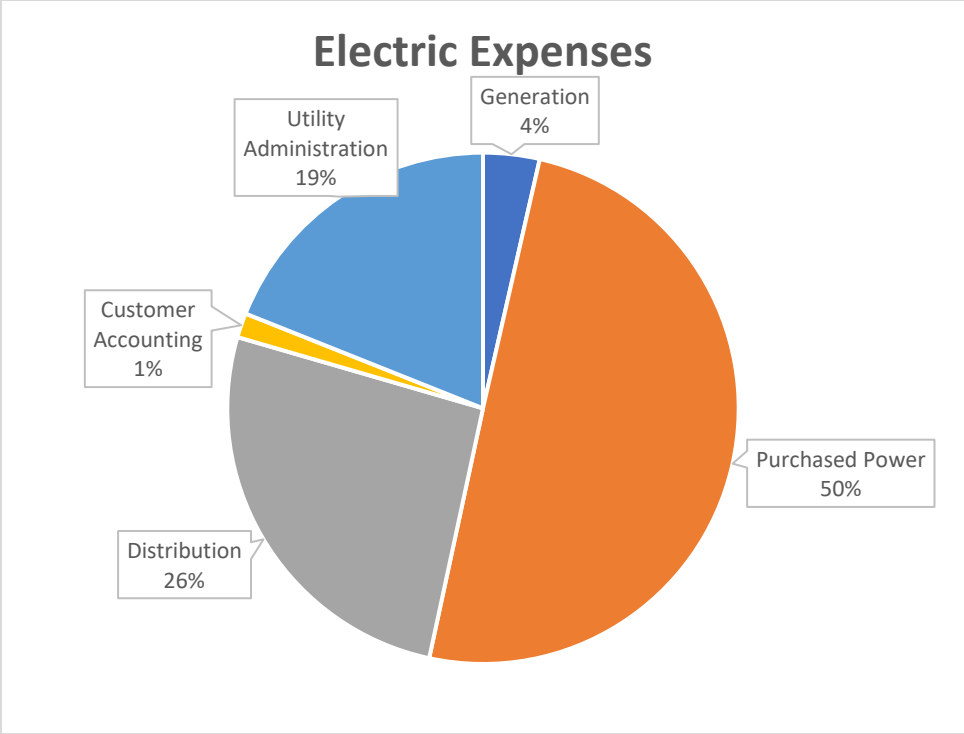
Capital investments account for 18% of the overall budget. Total investments in FY 25 are estimated to be approximately \$10 million. This includes investments in a new substation, distribution line expansion, replacement of equipment, burying overhead lines and completion of projects at the power plant.

Overall, the department continues to see increases in sales and a healthy reserve fund balance. With the addition of Wheatland Tubing and other industrial customers, our load management program and possible expansions of our hydroponic and data centers, 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 2026.

No major staffing changes are being considered in 2025. The budget includes maintaining current staffing levels. Ensuring front line staffing remains constant is extremely important for effective utility operations and ensuring employee safety.



Residential	12%	\$ 5,580,000
Commerical	12%	\$ 5,400,000
Industrial	71%	\$ 32,735,000
Other Revenues	5%	\$ 2,258,091
		\$ 45,973,091



Generation	4%	\$ 1,918,176
Purchased Power	50%	\$ 26,779,746
Distribution	26%	\$ 14,040,212
Customer Accounting	2%	\$ 832,300
Utility Administration	19%	\$ 10,193,341
		\$ 53,763,775

Electric

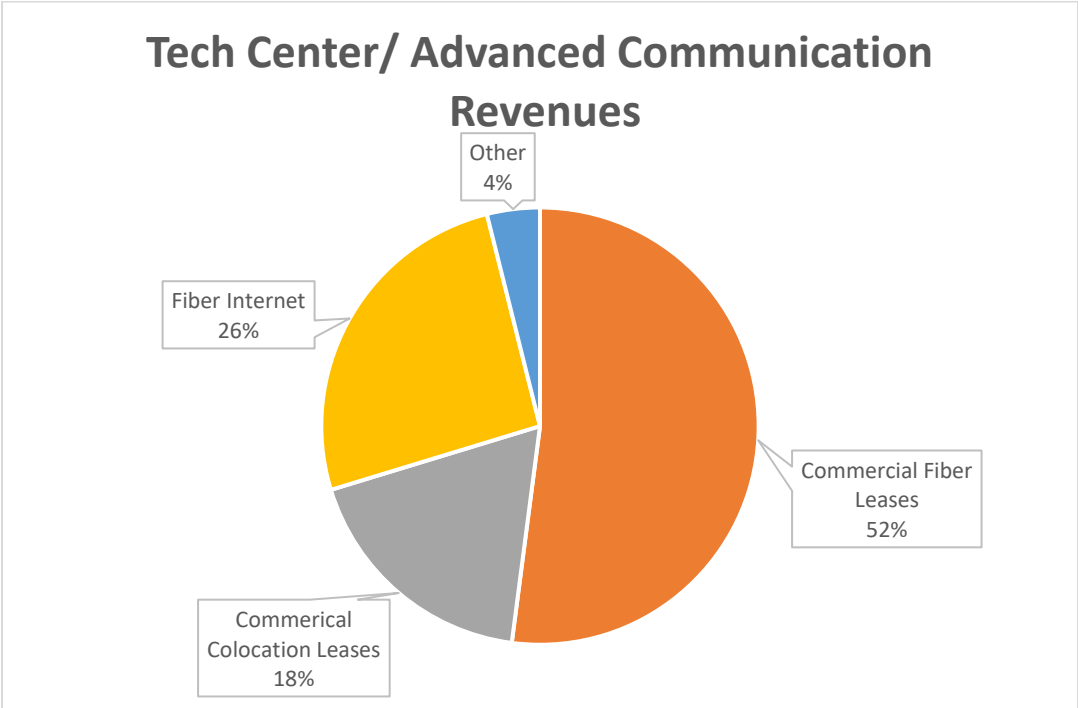
PROJECT	DESCRIPTION	AMOUNT
Overhead Distribution	System improvements to the distribution lines. Includes materials such as poles, transformers, conductors and bolts. RMU maintains 270 miles of overhead and underground distribution lines	\$291,832
Distribution Upgrades-PH2	Includes new 5.9 mile connection of 34.5kv line from Prologis Park Substation to new Centerpoint Substation. Distribution sub with 20 MVA 34.5 to 13.8 kv	\$9,800,000
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
Distribution-Underground	Blanket to repair and maintain underground lines due to age	\$212,242
Power Plant Upgrades	General maintenance and upgrades.	\$364,140
Streetlights	Replacement of streetlights poles with LED lighting throughout the City as needed.	\$190,000
Total		\$11,108,214

Technology Center & Advanced Communications

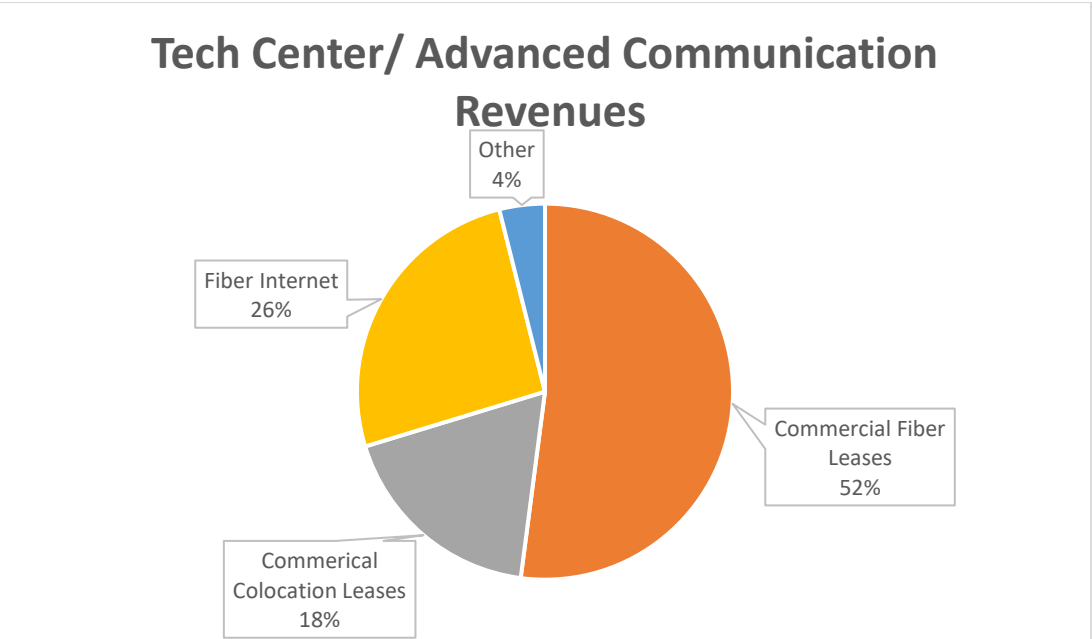
In 2017, the Technology Center and Advanced Communications Funds were combined into one distinct fund. This Fund serves all fiber and internet customers, along with all collocation and remote server clients. In 2017, the combined fund had a deficit of over \$1,100,000. The new Director of Advanced Communications 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 2024 the fund is projected to maintain a positive cash balance of over \$514,000. Unfortunately, our largest collocation customer Follet discontinued services in May. Because of this, staff budgeted conservatively in relation to revenues and by not anticipating replacing those lost revenues in 2025. Due to this the overall fund balance is expected to decrease by \$510,000. However, if necessary, there is one large capital expenditure that can be delayed.

Projected revenues for 2025 are \$1,163,000, while expenditures are estimated to be \$1,667,653. The deficit is due to many years of delayed maintenance projects at the Tech Center and throughout the fiber network and a reduction in collocation revenues

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 to our customers. Important initiatives for the department in 2025 include improvements to the Tech Center, investments in updating outdated equipment, conducting additional cybersecurity assessments, and hiring an engineer to assist with expanding collocation services.



Commercial Fiber Leases	52%	\$	605,500
Commerical Colocation Leases	18%	\$	212,000
Fiber Internet	26%	\$	300,000
Other	4%	\$	45,500
		\$	1,163,000



Commercial Fiber Leases	52%	\$	605,500
Commerical Colocation Leases	18%	\$	212,000
Fiber Internet	26%	\$	300,000
Other	4%	\$	45,500
		\$	1,163,000

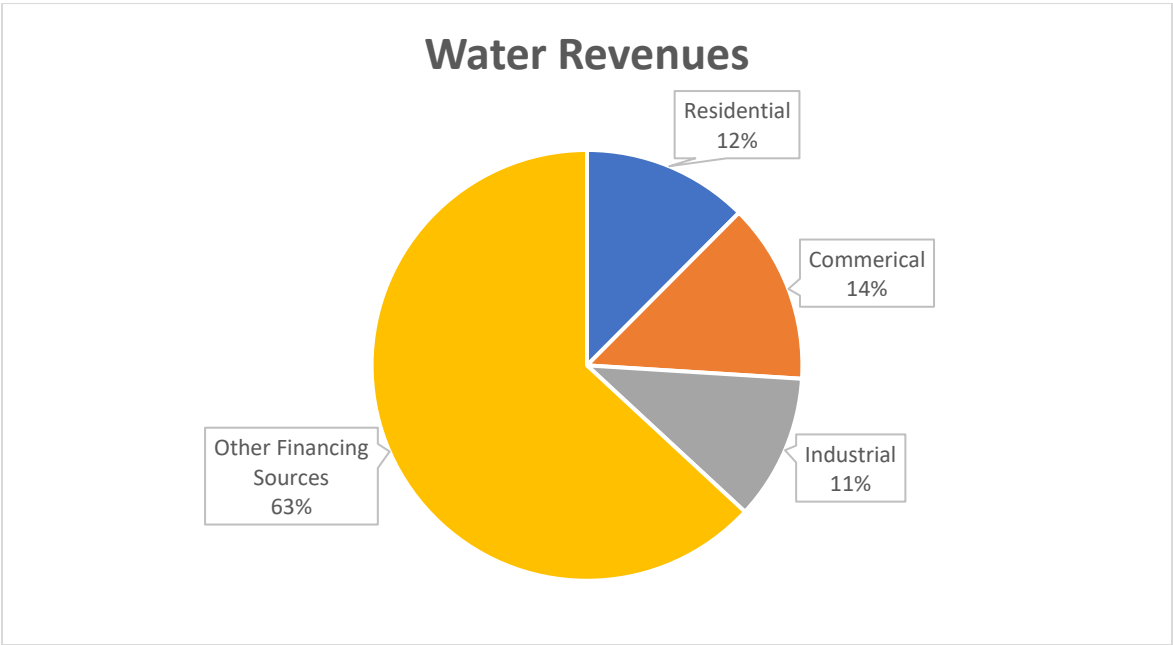
Tech Center/AC/Network Admin

PROJECT	DESCRIPTION	AMOUNT
Fiber Infrastructure Upgrades	External audit recommends changes to the network configuration to segment city data, SCADA and security enhancements	\$35,000
Tech Center AV system	The AV system at the Tech Center is old and has experienced equipment failure in the last year. We will be using these funds to upgrade the AV system before we suffer a catastrophic failure.	\$100,000
Total		\$135,000

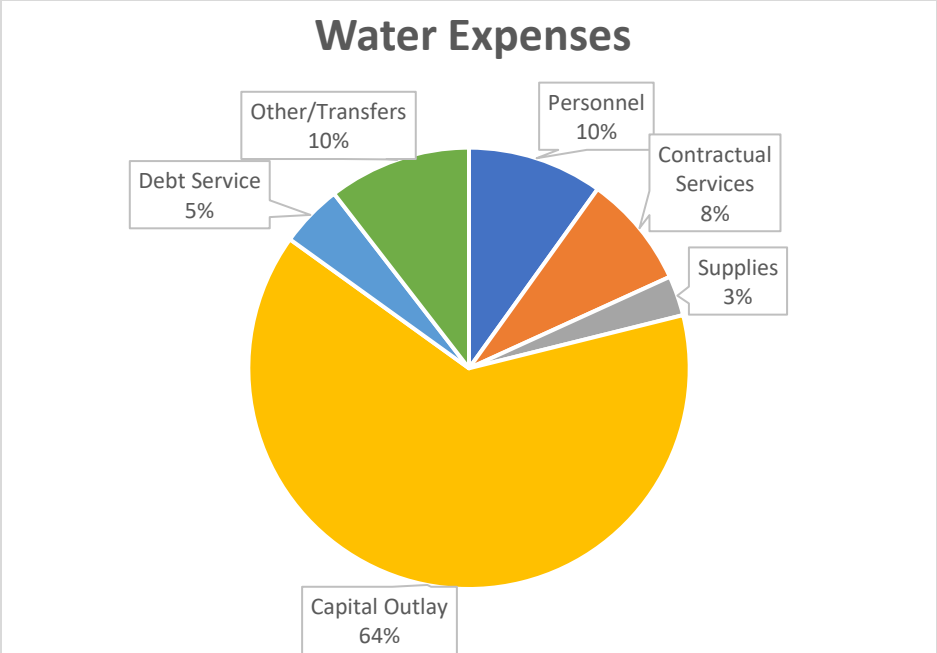
Water/Water Reclamation

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 25 is estimated to be \$23,132,308. 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, however the city may end 25 short of required 365 days of cash in the water fund. The reduction in reserves in the water fund is due to cash funding several large capital projects and the final payment for the 1030 facility. 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.

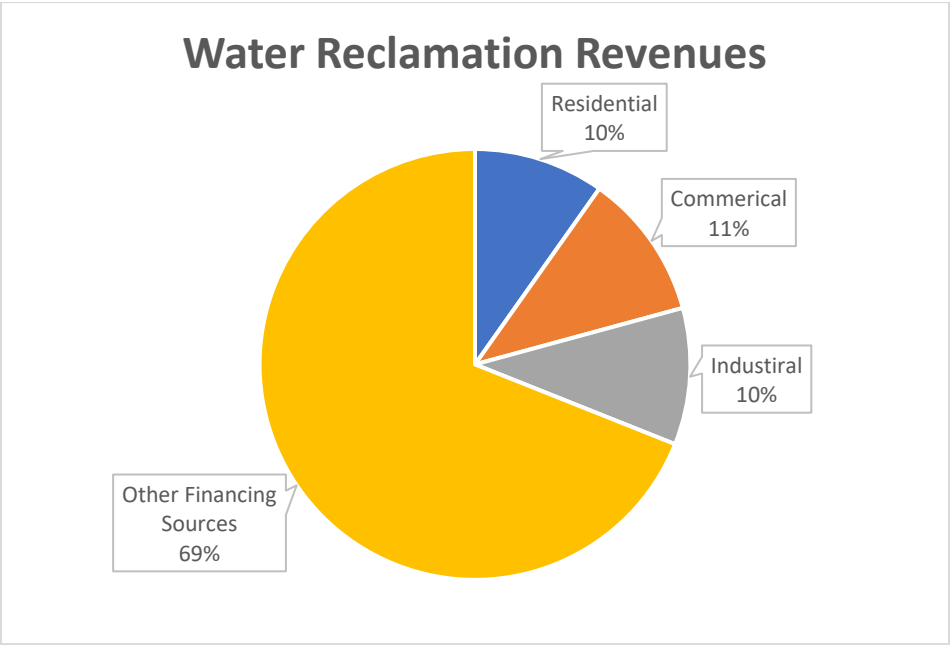
Expenses within the funds are estimated to be \$24,017,917. Most of the expenses are related to capital outlay projects and debt service payments. These projects account for approximately 69% of the total expenditures.



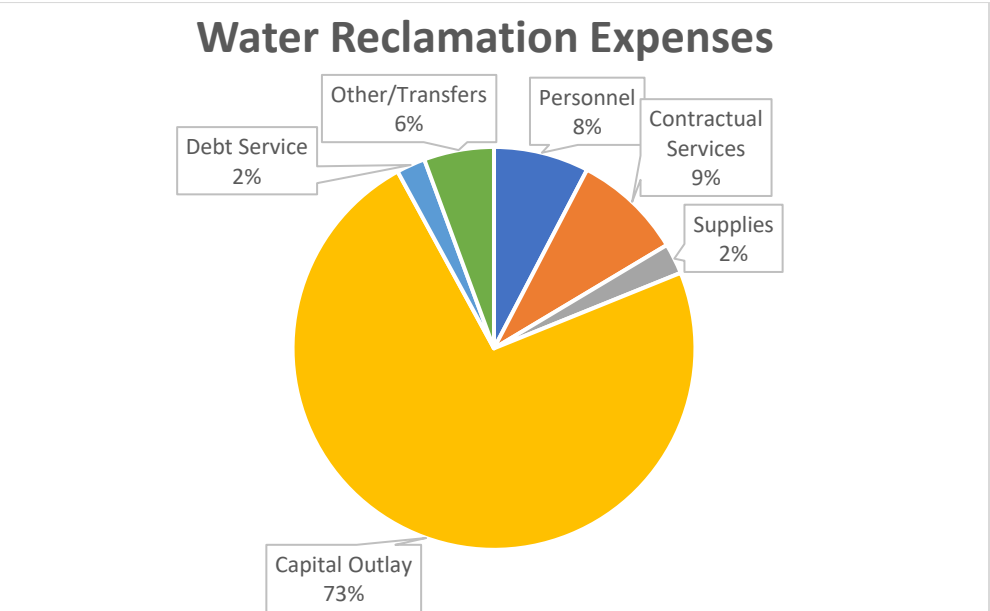
Residential	12%	\$	1,215,082
Commercial	14%	\$	1,318,746
Industrial	11%	\$	1,062,897
Other Financing Sources	63%	\$	6,151,442
		\$	9,748,167



Personnel	10%	\$ 1,025,088
Contractual Services	8%	\$ 857,283
Supplies	3%	\$ 303,000
Capital Outlay	64%	\$ 6,601,196
Debt Service	5%	\$ 475,569
Other/Transfers	10%	\$ 1,083,031
		\$ 10,345,167



Residential	10%	\$ 1,311,571
Commerical	11%	\$ 1,468,685
Industiral	10%	\$ 1,373,885
Other Financing Sources	69%	\$ 9,230,000
		\$ 13,384,141



Personnel	8%	\$ 1,045,298
Contractual Services	9%	\$ 1,200,074
Supplies	2%	\$ 336,323
Capital Outlay	73%	\$ 10,005,182
Debt Service	2%	\$ 316,656
Other/Transfers	6%	\$ 769,217
		\$ 13,672,750

Water & Water Rec

PROJECT	DESCRIPTION	AMOUNT
Water Well #8-Caron Road	Construct a new well house and treatment plant to remove high iron.	\$5,950,000
Tower Painting at 251 Overpass	Paint elevated storage tank at 251 overpass	\$276,854
Heavy Equipment	Heavy equipment to handle construction work such as a Crane Truck.	\$140,000
Underground emergency work	Repair and maintenance of water main system	\$106,121
Water Maintenance Blanket	Materials for preventative maintenance and repair	\$106,121
Water Tower Maintenance	Inspect and clean all water towers.	\$45,000



Water & Water Rec

PROJECT	DESCRIPTION	AMOUNT
WWTP Updates Phase 2	Complete update and replacement of the Treatment Plant.	\$7,886,000
Lift Station Upgrades	Upgrade aging infrastructure at the existing lift stations.	\$75,000
WATER Reclamation Maintenance Blanket	Preventative maintenance and replacement of Water Reclamation infrastructure to avoid failure.	\$104,591
Sewer Line Replacement/Lining Phase 4	Line approximately 20,000 feet of sewer from Washington to South Main	\$1,690,000
Underground Emergency Work	Unplanned repairs and maintenance in collection system	\$104,591
Drill/Develop New Well and Wellhouse	To drill a new well and construct a new wellhouse for increased water supply.	\$100,000
Total Water/Water Rec		\$16,584,278

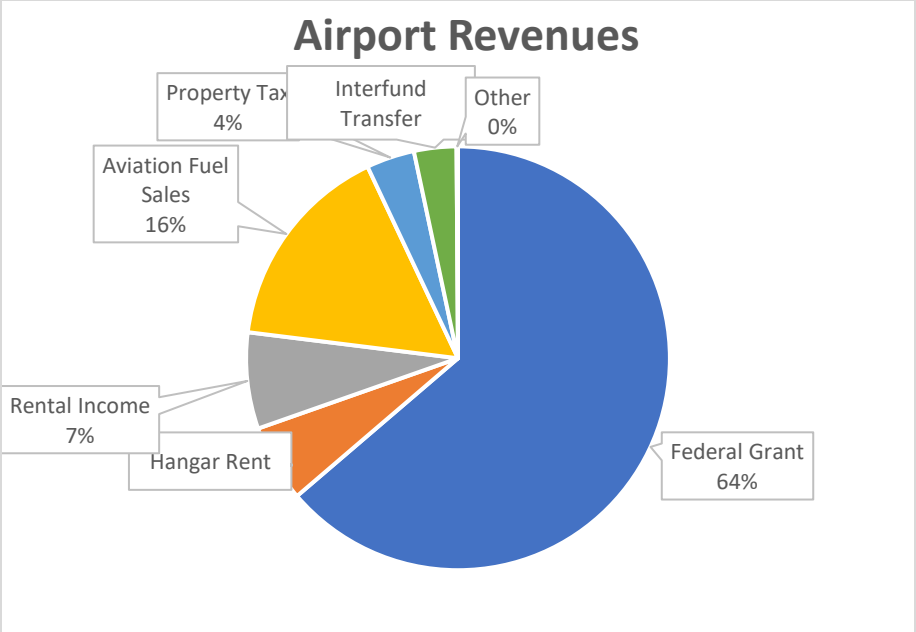
MINOR ENTERPRISE FUNDS (AIRPORT, RAILROAD, SOLID WASTE AND GOLF COURSE)

Rochelle Municipal Airport

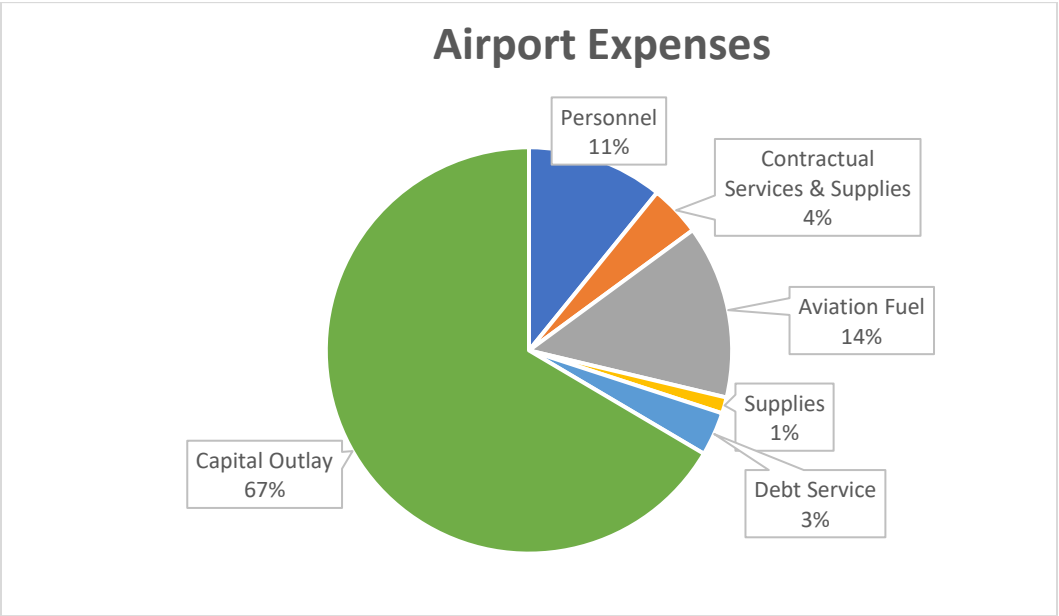
The Rochelle Municipal Airport is a unique asset to the community and contributes \$17 million per year in economic impact to our region according to the most recent IDOT study. Over the past seven years, the airport has expanded its infrastructure through numerous capital and maintenance projects. Since 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 match has come from bond funds, the general fund, and the CIR. In 2024, the city purchased the Large Car Rebuilders facility with the aid of a 95% grant from the federal and state governments. Staff also secured a light sport and helicopter service to operate out of the community hanger. Both initiatives will provide increased long-term revenues that will help to sustain the airport financially. The proposed improvements for 2025 include construction of a new 8 unit t-hanger building and the refurbishment of the airport entry lane and car parking lot.

Air traffic at the facility continues to grow. In 2024, staff recorded 10,906 take-offs and landings (April through September) compared to 10,716 in 2023 during the same period. In 2024, hanger utilization is up to 100% and there is a waiting list. Total gallons of fuel sold increase in the first 9 months of 2024 comparted to the same period in 2023.

The growth of the Chicagoland Skydiving Center and the Flight Deck Bar & Grill draws thousands of people from across the country every year. In 2024, there were approximately 50,000 sky diver drops. This infusion of people benefits our hotels, restaurants, gas stations and grocery stores throughout their season.



Federal Grant	64%	\$	985,000
Hangar Rent	6%	\$	91,000
Rental Income	7%	\$	113,548
Aviation Fuel Sales	16%	\$	247,500
Property Tax	4%	\$	56,744
Interfund Transfer	3%	\$	50,000
Other	0%	\$	1,700
		\$	1,545,492



Personnel	11%	\$ 176,722
Contractual Services & Supplies	4%	\$ 66,300
Aviation Fuel	14%	\$ 225,000
Supplies	1%	\$ 20,900
Debt Service	3%	\$ 56,744
Capital Outlay	66%	\$ 1,083,500
Other	0%	\$ 2,000
		\$ 1,631,166

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.	\$1,083,500
Replace Papi System	Replaces 25 year-old Precision Approach Path Indicator (PAPI) System navigation aid because of continuous failure issues.	\$25,000
Total		\$1,108,500

The City Rail Road (CRRR)

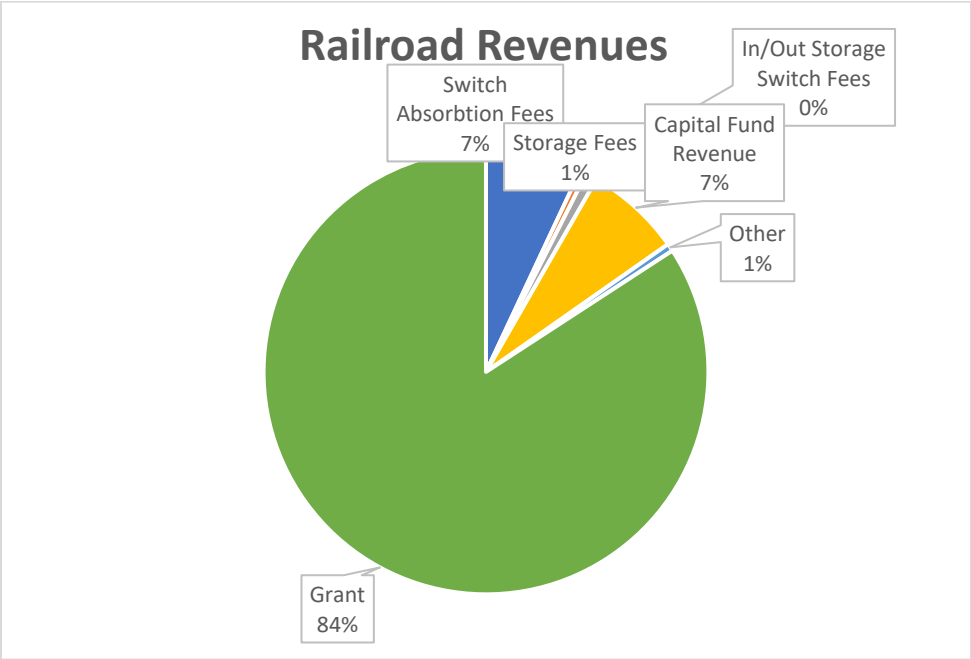
Over the past five years the CIR has experienced significant changes. Now that the Rochelle Transloading Center has been established, we are serving more industries in our area with rail services. CIR revenues are estimated to be approximately \$1,175,000 for fiscal year 2024. The RTC’s expansion in 2023, which includes new intermodal services began in summer of 2023. 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%.

Additionally, major maintenance projects are scheduled to continue into 2025. The Caron Road and Steam Plant Road Crossings will be removed and replaced. These projects include the replacement of the rail, ties, and pavement on all sides of the crossings. The project will be paid for by funds that are set aside each year from the annual income that the CIR derives from its operations.

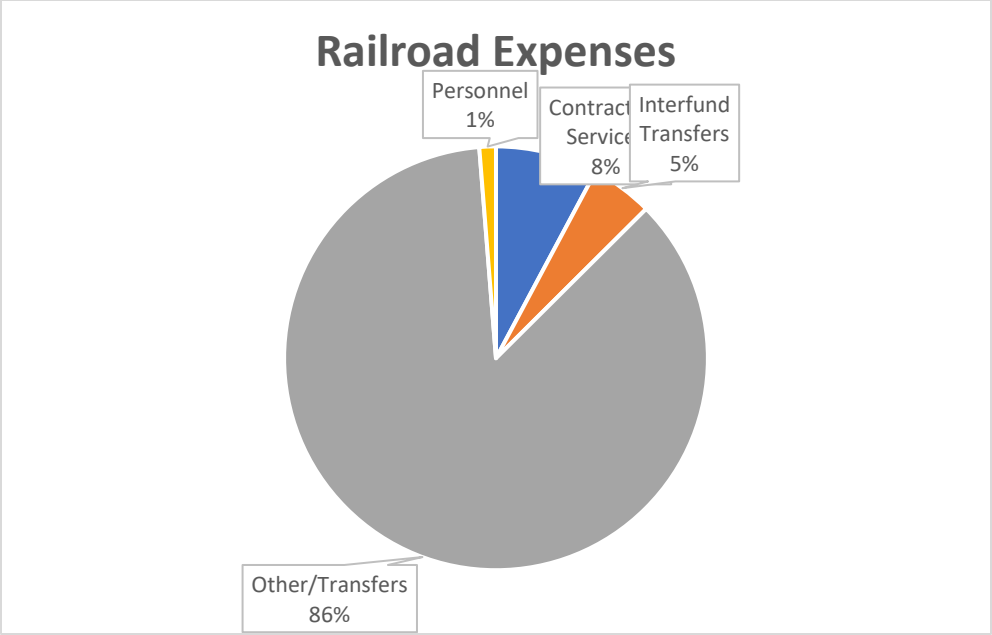
For more than a decade the city has been discussing with the BNSF the construction of a new BNSF/CIR interchange near Elva Road. Federal grant funding programs are coming available for closing of at-grade crossings and the city will be pursuing grant funding along with BNSF contributions to install a 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.

The CIR revenue covers the cost of the bond that funded the Railroad Quiet Zone, the annual fee to participate in the Lee-Ogle Enterprise Zone, nearly all costs associated with operating the Economic Development Department, transfers for airport project matching funds and contributes approximately \$50,000 to the city and GREDCO operations. Additionally, the CIR sets aside 40% of its revenue for matching future federal and state grants which cover 50%-80% of capital/maintenance projects.



Switch Absorbtion Fees	7%	\$	500,000
In/Out Storage Switch Fees	0%	\$	35,000
Storage Fees	1%	\$	60,000
Capital Fund Revenue	7%	\$	500,000
Other	1%	\$	40,000
Grant	84%	\$	6,040,000
		\$	7,175,000



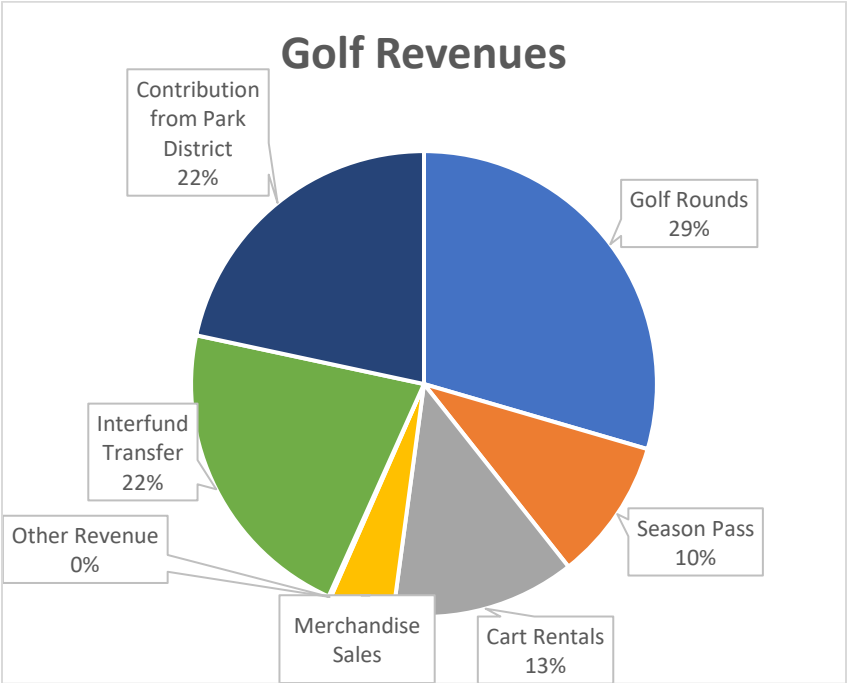
Contractual Services	8%	\$	597,353
Interfund Transfers	5%	\$	363,000
Other/Transfers	86%	\$	6,600,000
Personnel	1%	\$	96,573
		\$	7,656,926

Railroad

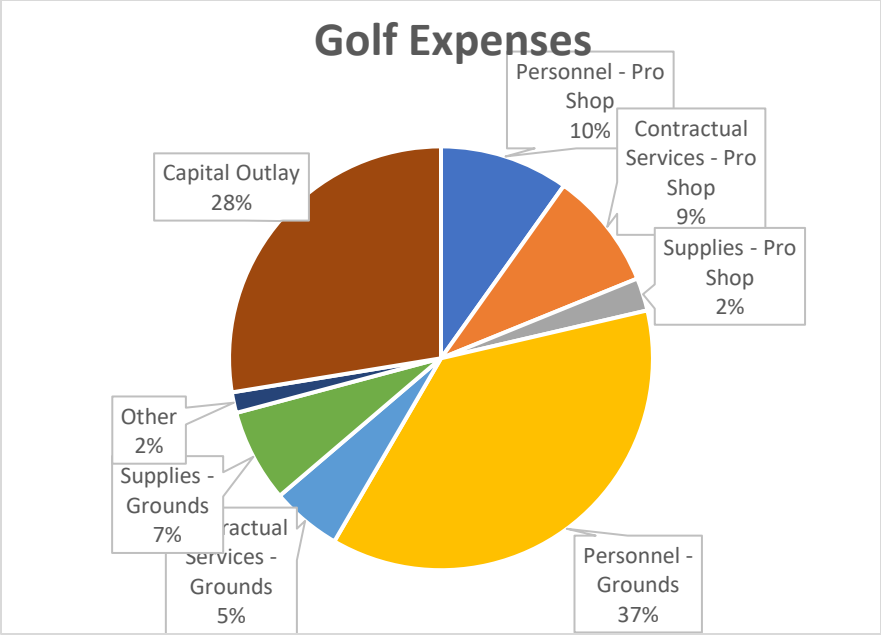
Project	Description	Amount
Eastern Expansion of RITC	The construction of a box culvert to allow for the expansion of the RITC to the east approximately 1,000 feet	\$6,000,000
Land Acquisition for Future Expansion of the Rochelle Intermodal Transload Center (RITC)	14 Acres of land South of the RITC will need to be purchased for future expansion.	\$400,000
Total		\$6,400,000

The Rochelle Municipal Golf Course

The Rochelle Municipal Golf Course (Fairways) continues to provide a valuable recreational service to our community. In 2022, the golf course had a record year selling close to 13,000 rounds. In 2023, we had our best year ever with over 15,300 rounds. In 2024 we will surpass 16,000 rounds. This year the facility sold 111 season passes and hosted over 17 group outings. 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 two new tee boxes on holes 4 and 6, 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.



Golf Rounds	30%	\$	150,000
Season Pass	10%	\$	50,000
Cart Rentals	13%	\$	65,000
Merchandise Sales	4%	\$	22,500
Other Revenue	0%	\$	800
Interfund Transfer	22%	\$	110,000
Contribution from Park District	22%	\$	110,000
		\$	508,300

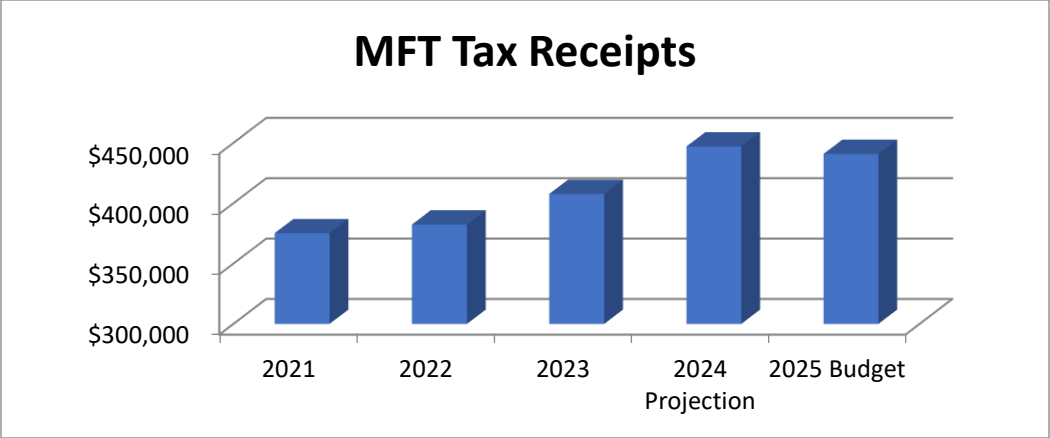


Personnel - Pro Shop	10%	\$	50,000
Contractual Services - Pro Shop	9%	\$	45,750
Supplies - Pro Shop	3%	\$	12,750
Personnel - Grounds	37%	\$	188,009
Contractual Services - Grounds	5%	\$	27,250
Supplies - Grounds	7%	\$	36,000
Other	2%	\$	8,000
Capital Outlay	28%	\$	140,000
		\$	507,759

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 25, staff is estimating collections of approximately \$440,845 (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 2025 and coming years include 7th Ave Bridge over Kyte River and the 20th Street and Flagg Road Intersection project.



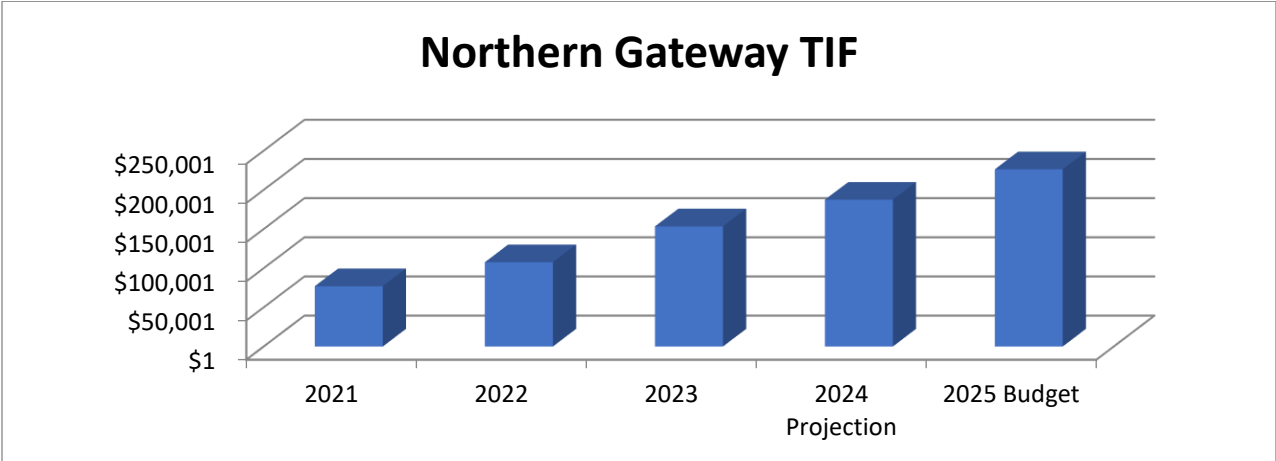
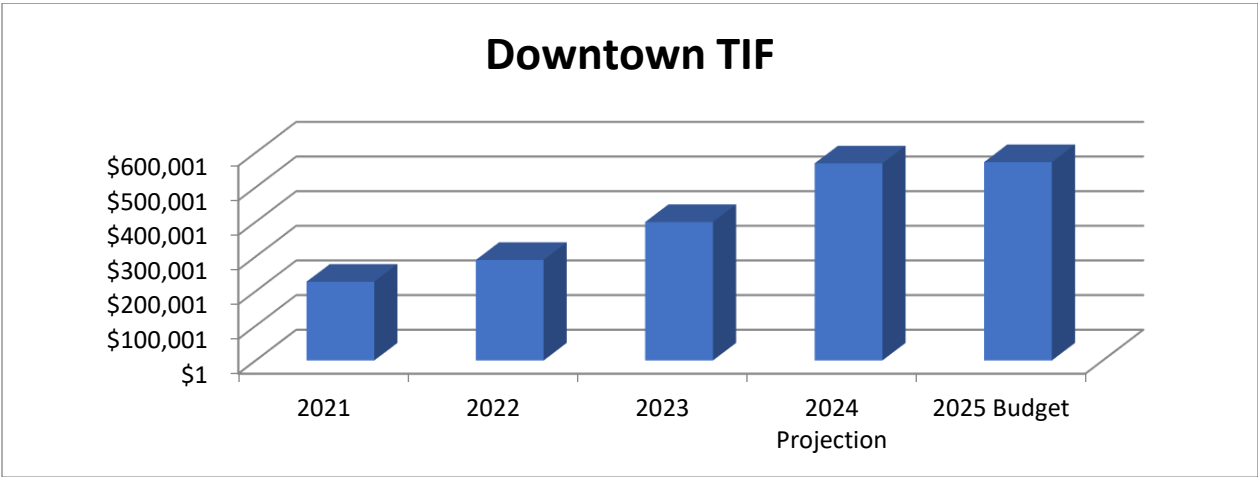
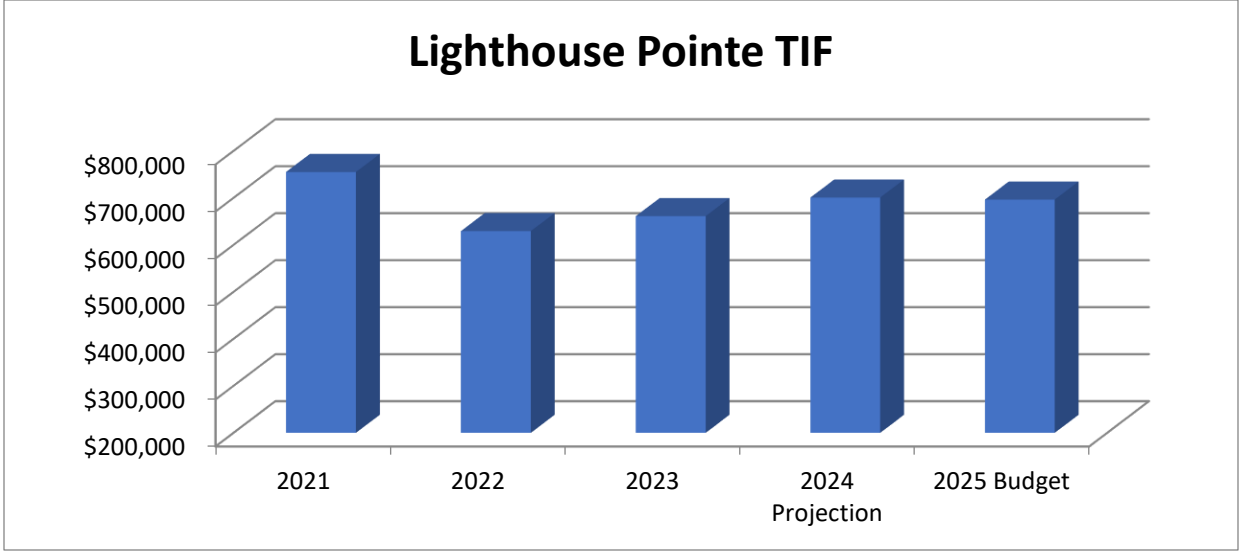
Tax Increment Financing Funds

The City of Rochelle has four TIF funds. 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 25 are estimated to be \$696,337.

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 anticipates collecting approximately \$572,5906 in property taxes in the new FY. This is an increase of over \$171,000 from 2023. This TIF is the perfect example of how TIF districts are used to promote and support economic growth. Last year 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. These funds will be spent in 2025.

The third TIF, commonly known as the Northern Gateway TIF, was established in August 2018. The TIF is projected to generate \$226,186 in 2025. Projects funded by this TIF include Benny’s Corner Market Development agreement, the Breakthru Beverage site redevelopment and redevelopment efforts at the Hickory Grove site. Our team will continue working aggressively to fund future projects in this area.

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.



Aside from Motor Fuel Tax, the two other revenue sources the city utilizes to fund Capital Improvements include the ¾% 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.

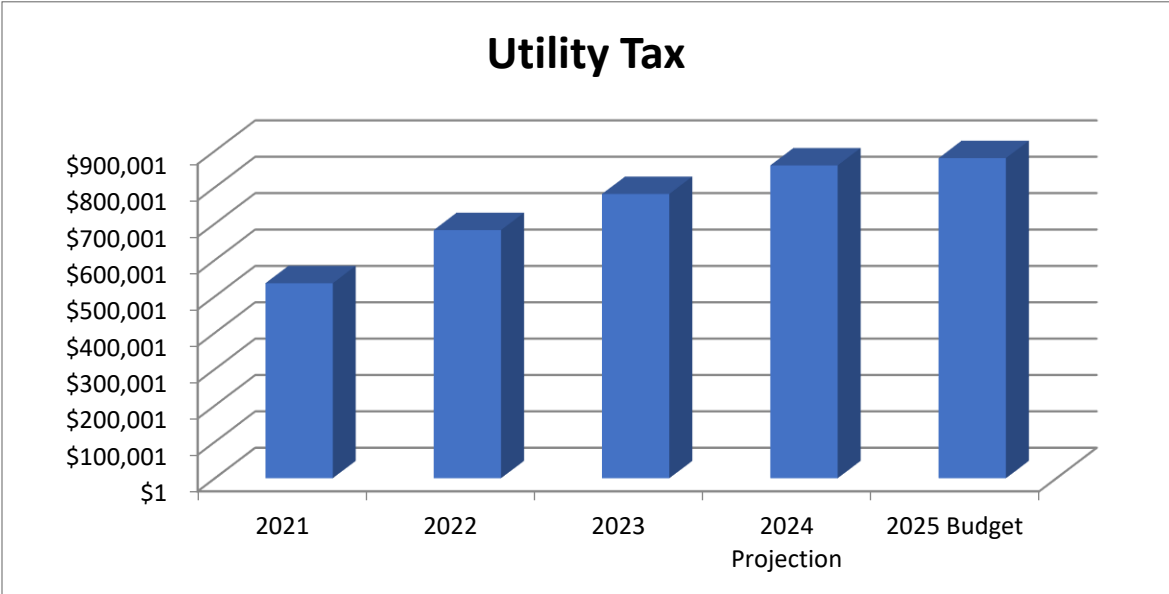
Utility Tax

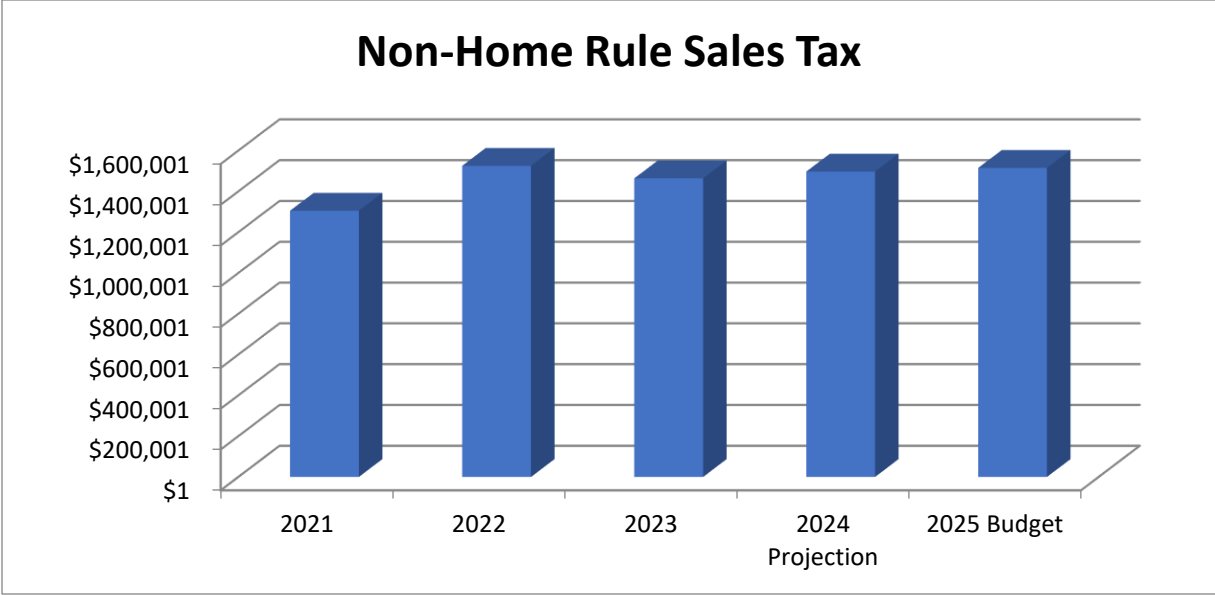
In FY 25, it is projected that the Utility Tax Fund will generate \$880,000. This decrease is based on the load reduction from Wheatland Tubing and MightyVine. Projects being funded in the coming year include the Sidewalk Replacement Program along with street and storm water improvements throughout the 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 .75%. Under the new state law however, the city can increase this without a referendum by .25%. The city should do this to make up lost revenues from the elimination of the grocery tax. These funds will then be allocated toward infrastructure related items.

Staff is anticipating the tax will generate approximately \$1,515,000 in revenues in FY 2025. 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 2025.





Hotel/Motel Tax Fund

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 estimates hotel/motel tax revenues of approximately \$275,000 in 2025.

Projects planned for funding in new fiscal year include phase II of the building and grounds improvements at Railfan Park, community mural funding, upgraded pickleball courts at the golf course, new community entrance sign and other marketing projects. The other major expense in the Hotel/Motel Tax Fund is the \$60,000 contribution to the golf course. This is the first 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.



Hotel/Motel Tax Community Growth Events & Projects

Community Groups/Events:

- Outdoor Markets - \$4,500
- Lincoln Highway Heritage Festival - \$8,000
- Trick-or-Treat Safe House - \$500
- Movie in the Park - \$3,500
- Christmas Walk - \$5,000
- Easter Egg Hunt - \$750
- Railroad Days - \$5,000
- Haybale Trail - \$5,000
- Cinco de Mayo \$10,000
- Fiesta Hispana \$10,000
- Flagge/Rochelle Museum \$12,000

Community Contributions (General Fund/RMU Community Relations):

Rochelle Chamber	\$9,500
Senior Center	\$25,000
Flagg Rochelle Museum	\$12,000
4 th of July Fireworks	\$15,000
Municipal Band	\$14,000

STAFF LEVELS AND COSTS

To find cost reductions, in early 2023 the city council approved another separation incentives for qualified employees. To date, 8 employees have chosen to participate, with only two employees being replaced. In is anticipated the savings will be roughly \$300,000 annually once fully implemented.

Another goal of this budget to ensure all staffing is being funded by the appropriate departments. Therefore, 8 positions are included in the Administrative Services 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. There are funds appropriated for two new PW employees that will be funded through savings associated with doing more construction work in house, instead of utilizing more costly outside contractors.

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, with a 1% reduction in the current year. All new employees are enrolled the new two-tier health care program. The fire fighters do not have a tier two plan but agreed that all employees current and new will pay a higher portion of 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 Full-Time Employees
Internal Service	13 Full-Time Employees
Enterprise Funds	<u>47 Full-Time Employees</u>
TOTAL	143 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 authorized the issuance of up to \$2.5 million in Alternate Revenue Bonds to fund downtown ammenities and electric related infrastructure upgrades in the downtown area. Aside from this new debt the city continues to pay down all of its other long-term debt obligations. Below is a list of the outstanding debt for the city and RMU. Total debt will decrease by approximately \$3.8 million in FY 25 to \$33,064,464.

Outstanding Debt	As of 1/1/25	Principal Payments	As of 12/31/25
Electric (Bond)	\$ 18,295,000	\$ 1,270,000	\$ 17,025,000
Electric (Building)	\$ 292,491	\$ 292,491	\$ -
Technology Center	\$ 1,345,000	\$ 320,000	\$ 1,025,000
Water Reclamation	\$ 4,244,980	\$ 266,227	\$ 3,978,753
Water	\$ 5,832,952	\$ 387,963	\$ 5,444,989
Airport	\$ 275,000	\$ 55,000	\$ 220,000
Lighthouse Pointe TIF	\$ 1,355,000	\$ 195,000	\$ 1,160,000
Downtown TIF	\$ 2,375,000	\$ 125,000	\$ 2,250,000
General Fund (Quiet Zone)	\$ 495,000	\$ 165,000	\$ 330,000
General Fund (Cap Impr)	\$ 1,850,000	\$ 595,000	\$ 1,255,000
General Fund (Fire Dept)	\$ 262,500	\$ 17,500	\$ 245,000
General Fund (Street Dept)	\$ 261,444	\$ 130,722	\$ 130,722
TOTAL	\$ 36,884,367	\$ 3,819,903	\$ 33,064,464

Fund Summaries

	2024 Budget	2025 Budget	% Change
<u>General Fund</u>			
Revenues	\$14,051,480	\$14,864,471	+6%
Expenditures	\$14,043,345	\$15,372,877	+9%
<u>Special Revenue Funds</u>			
Revenues	\$10,266,929	\$8,181,585	-20%
Expenditures	\$12,463,220	\$13,387,620	+7%
<u>Water Fund</u>			
Revenues	\$11,092,144	\$9,748,167	-12%
Expenditures	\$11,357,201	\$10,345,167	-9%
<u>Water Reclamation Fund</u>			
Revenues	\$12,846,551	\$13,384,141	+4%
Expenditures	\$13,503,647	\$13,672,750	+1%
<u>Solid Waste</u>			
Revenues	\$759,469	\$1,228,075	+62%
Expenditures	\$1,305,037	\$1,711,256	+31%
<u>Electric Fund</u>			
Revenues	\$45,404,265	\$45,973,091	+1%
Expenditures	\$52,945,757	\$53,763,775	+2%
<u>Airport</u>			
Revenues	\$1,616,194	\$1,545,492	-4%
Expenditures	\$1,492,499	\$1,631,166	+9%
<u>Railroad</u>			
Revenues	\$1,131,300	\$7,175,000	+634%
Expenditures	\$1,556,434	\$7,656,926	+492%
<u>Golf Course</u>			
Revenues	\$381,800	\$508,300	+33%
Expenditures	\$377,464	\$507,759	+35%
<u>Technology Center</u>			
Revenues	\$1,493,000	\$1,163,000	-22%
Expenditures	\$1,947,829	\$1,667,653	-14%

Cash on Hand and Days Cash Available

	01/01/2025	12/31/2025	Change
General	\$10,675,243	\$10,166,837	(\$508,406)
Water	\$1,535,931	\$938,930	(\$597,001)
Water Rec	\$5,871,692	\$5,573,084	(\$298,608)
Electric	\$32,191,739	\$24,401,055	(\$7,790,684)
Tech Center/AC	\$514,997	\$10,344	(\$504,653)

	#Days	Policy
Water	213	365 Days
Water Reclamation	777	365 Days
Electric	360	90-120 Days

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 small rate increase for the hydroponic rate and the city council also approved a small adjustment to the minimum charge on all electric customer accounts. The city is conducting a new electric rate study through UFS that staff will present to council in 2025. In both the water and waste reclamation departments small rate adjustments previously approved by council will go into effect.
- 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. In October the city council approved a two-year purchase power agreement with Constellation for an additional 5MWh of power in certain months of the year. 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 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 Council approved an agreement to cap cell one without doing the exhumation at the landfill. The city's portion of the funds (\$1,400,000) were received. The funds were allocated to the landfill fund, the police and fire pension funds and to the general fund for work at the PD and Fire Departments.
- 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 \$2,500,000 in alternate revenue bonds for projects in the downtown TIF. This includes infrastructure work, purchase of property and redevelopment of property.
- 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 open positions in the police department.
- 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.
- The city council approved a new organizational structure in the fire department that includes adding the rank of captain.

- The city is working with the Reagan Mass Transit District to begin a new fixed route bus system in Rochelle. Funds are allocated for a one-time contribution to the system.
- Staff continues 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 in install LED lighting in their facilities.
- The Economic Development department is working on multiple prospects that are considering Rochelle due to access to transportation outlets and City-owned railroad system. There are several serious considerations including large scale expansions of two hydroponic facilities and multiple data centers. 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 storm sewer construction 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.
- Budgeted funds to complete the remodel of the utility/engineering facility on S 7th Street along with security upgrades at the utility billing office.
- Staff budgeted excess GF reserves to make improvements to the police department. 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 2025 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



2024/2025 Accomplishments & Priorities

Operations

- 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
- Budgeted for additional public safety personnel (including 6 new fire fighters and reorganization in FD)
- Continued expansion of the CRRR and new transloading opportunities
- Major pavement reconstruction and storm sewer improvements throughout the community
- Completed street assessment and infrastructure inventory
- Continuation of major updates to electric and water infrastructure projects
- Continued staffing consolidation and multi-function training
- Begin work on Rte. 38 corridor substation
- Replaced Diesel Plant Transformer
- Promoting utility billing portal and online and paperless billing
- Began work on 20th Street and Flagg Road intersection improvements

2024/2025 Accomplishments & Priorities Community/Economic Development

- Council approval of new demand response and energy audit programs
- City continues investing gaming revenues in police and fire pension funds
- Fully completed remodel of 1030 South 7th and 333 Lincoln Highway
- Continued successful agreement at the golf course
- City awarded \$1.1 million grant for downtown improvements
- Major updates to railfan park
- New Chief of Police and command staff at PD
- Continue to promote new police and fire personnel
- Continue work and expansion on multi jurisdictional fire training facility (applied for grant funding)
- Begin implementation of downtown projects, finalized concept for new gather location
- Promoted new DC in police department
- Energy Rec sales continue to increase. Selling recs to local businesses
- More opportunities for large commercial and data centers, RMU's load continues to grow
- Landfill Cell 1 being capped. Potential for new revenues



2024/2025 Accomplishments & Priorities

Infrastructure



Received \$6 million grant for water improvements at Well 8



Invited to apply for \$2 million federal grant for electric distribution upgrades



Initiated \$2.5 million in Alternate Revenue Bonds for downtown TIF district



8th year in a row for Certificate in Excellence in Financial Reporting from GFOA



4th year in a row, GFOA Distinguished Budget Award



S & P bond rating upgrade from A+ to AA-



Received \$150,000 Energy Efficiency Grant in Electric Department

2024/2025 Accomplishments & Priorities Community Outreach

Welcomed 60,000+ visitors to Rochelle with the Big Boy Visit

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

4,195 E-Newsletter sign-ups

Utilizing billing software for text alerts to affected addresses

Growing communications team: Police, Utility Billing, Fire Departments

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

Community Entrance Sign Project

To date over \$2,700 in small business fees waived



2025 Total City Budget

\$132,648,472

General Fund/Admin Services Highlights

The 2025 budget is balanced. Highlights include:

- Budgeted \$297,000 in Safer Grant and COPS grants to fund 3 new FFs and 3 new Police Officers.
- Reorganization to include the following new positions, Deputy City Manager, Facilities, Grounds and Fleet Maintenance & Grant Administrator positions. All funded through multiple funds
- Building renovations at the Police Department including major upgrades to the locker room.
- Utilizing small portion of GF balance to fund one-time improvements at City Hall and infrastructure.
- 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 remain decrease slightly in 2025

DON'T WORRY

Section VII, Item 1.

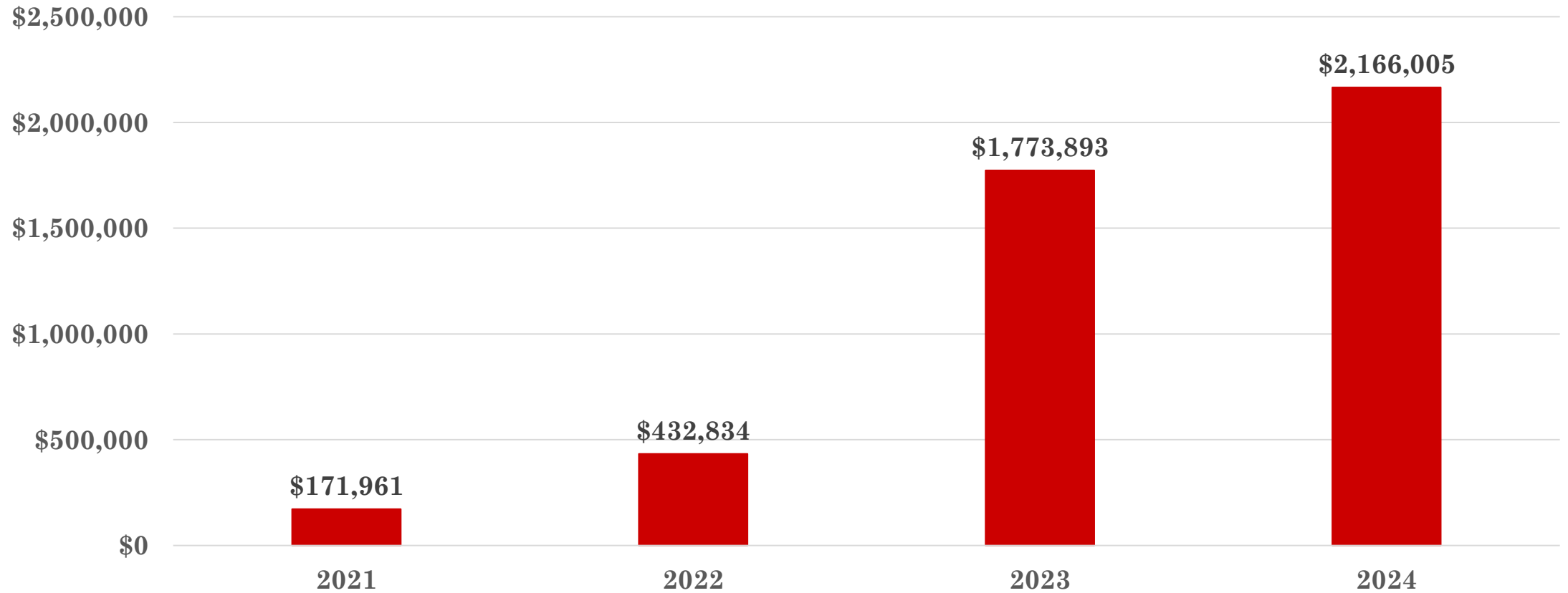


S'ALL GOOD MAN

Cash Balances

	01/01/2025	12/31/2025	Change
General	\$10,675,243	\$10,166,837	(\$508,406)
Water	\$1,535,931	\$938,930	(\$597,001)
Water Rec	\$5,871,692	\$5,573,084	(\$298,608)
Electric	\$32,191,739	\$24,401,055	(\$7,790,684)
Tech Center/AC	\$514,997	\$10,344	(\$504,653)

Interest Income



Current Days Cash on Hand

	#Days	Policy
Water	213	365 Days
Water Reclamation	777	365 Days
Electric	360	90-120 Days

Total General Fund Capital

General Fund		
TIF Funds		\$5,050,100
Hotel/Motel Fund		\$280,00
General Fund		\$7,322,459 (Includes CIP)

Total Capital Enterprise Funds

Water		\$6,601,196
Water Reclamation		\$10,005,182
Solid Waste		\$420,000
Electric		\$9,825,000
Tech Center/ADV Comm		\$335,500

Total Capital Enterprise Funds

Airport		\$1,083,500
Railroad		\$6,600,000
Golf Course		\$140,000
Total Enterprise Funds		\$35,010,378

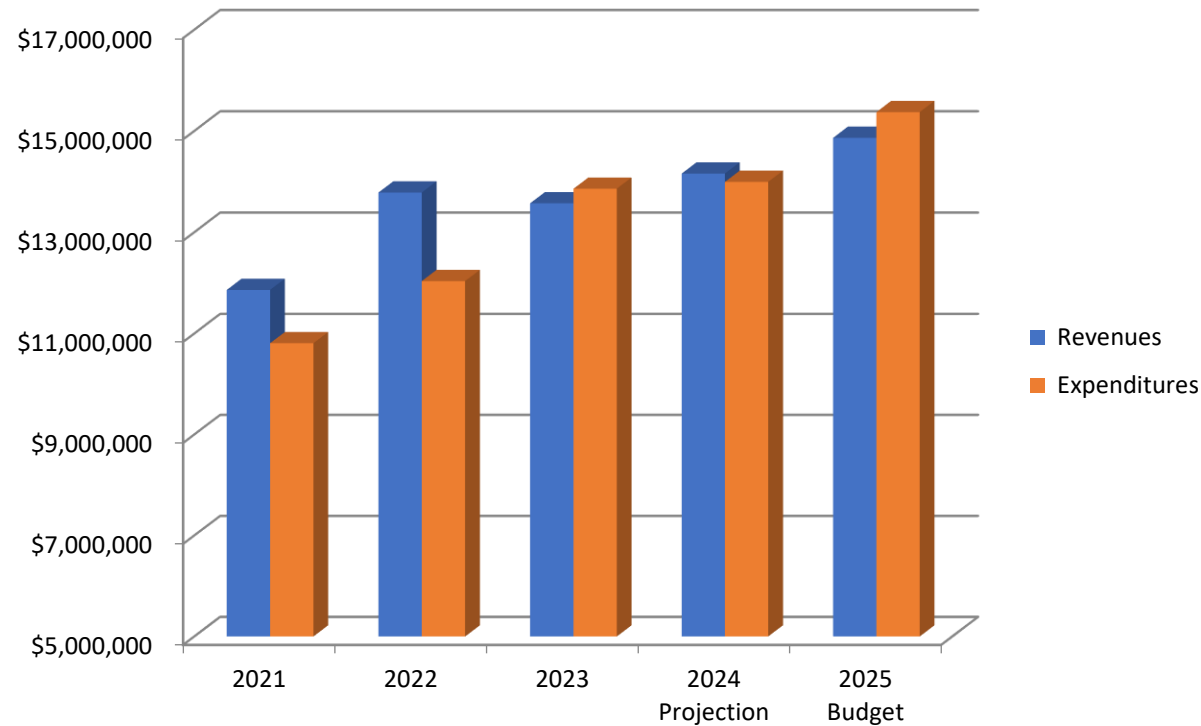
Total Capital Internal Service

Network Administration		\$146,000
Admin Services		\$14,000
Totals		\$160,000

General Fund Revenues & Expenses

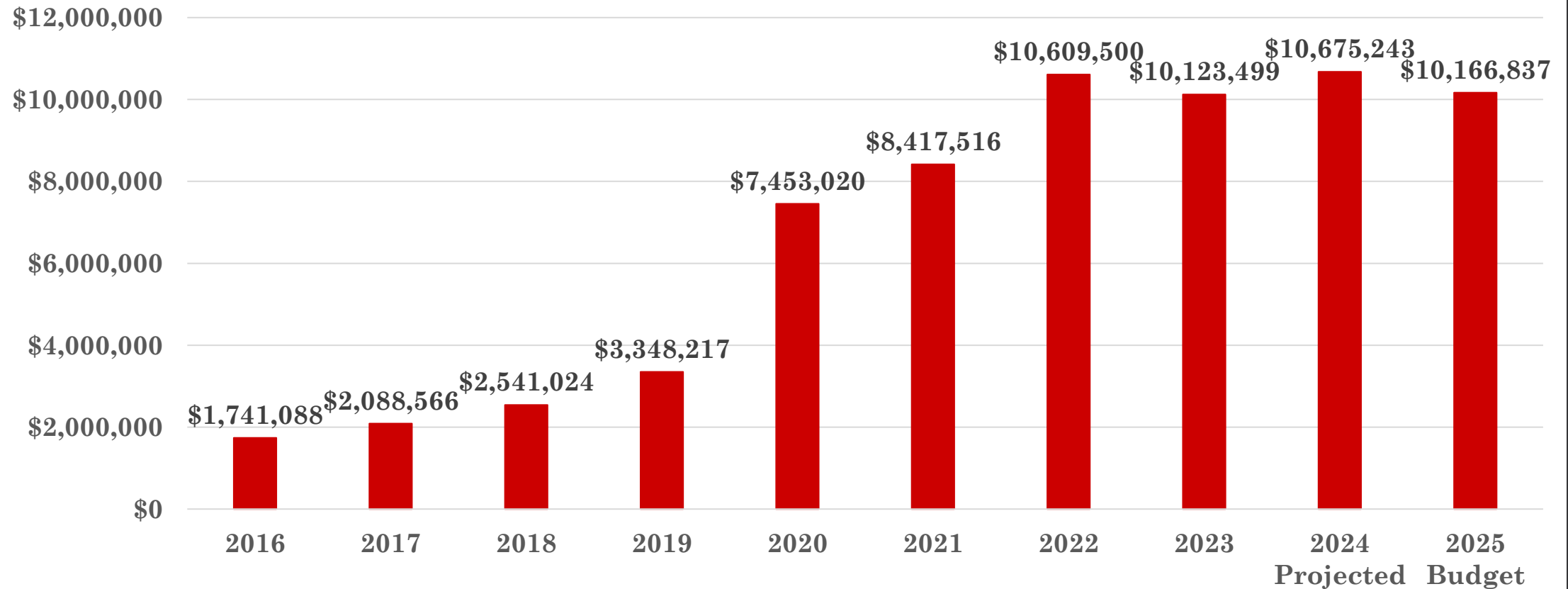
General Fund

Revenues & Expenditures



	Revenues	Expenditures
2021	\$ 11,861,196	\$ 10,808,266
2022	\$ 13,784,386	\$ 12,035,812
2023	\$ 13,572,348	\$ 13,858,839
2024 Projection	\$ 14,159,373	\$ 13,994,976
2025 Budget	\$ 14,864,471	\$ 15,372,877

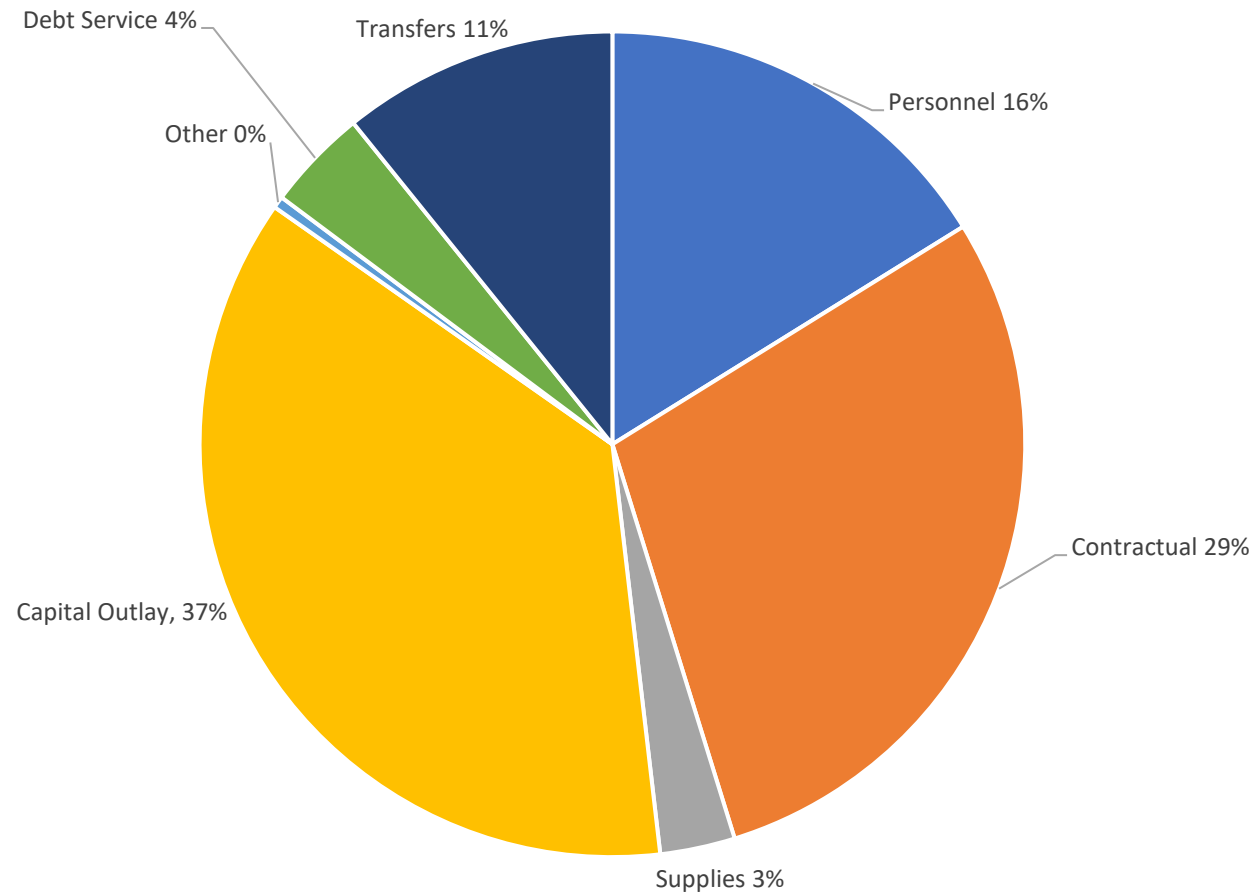
General Fund Cash



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

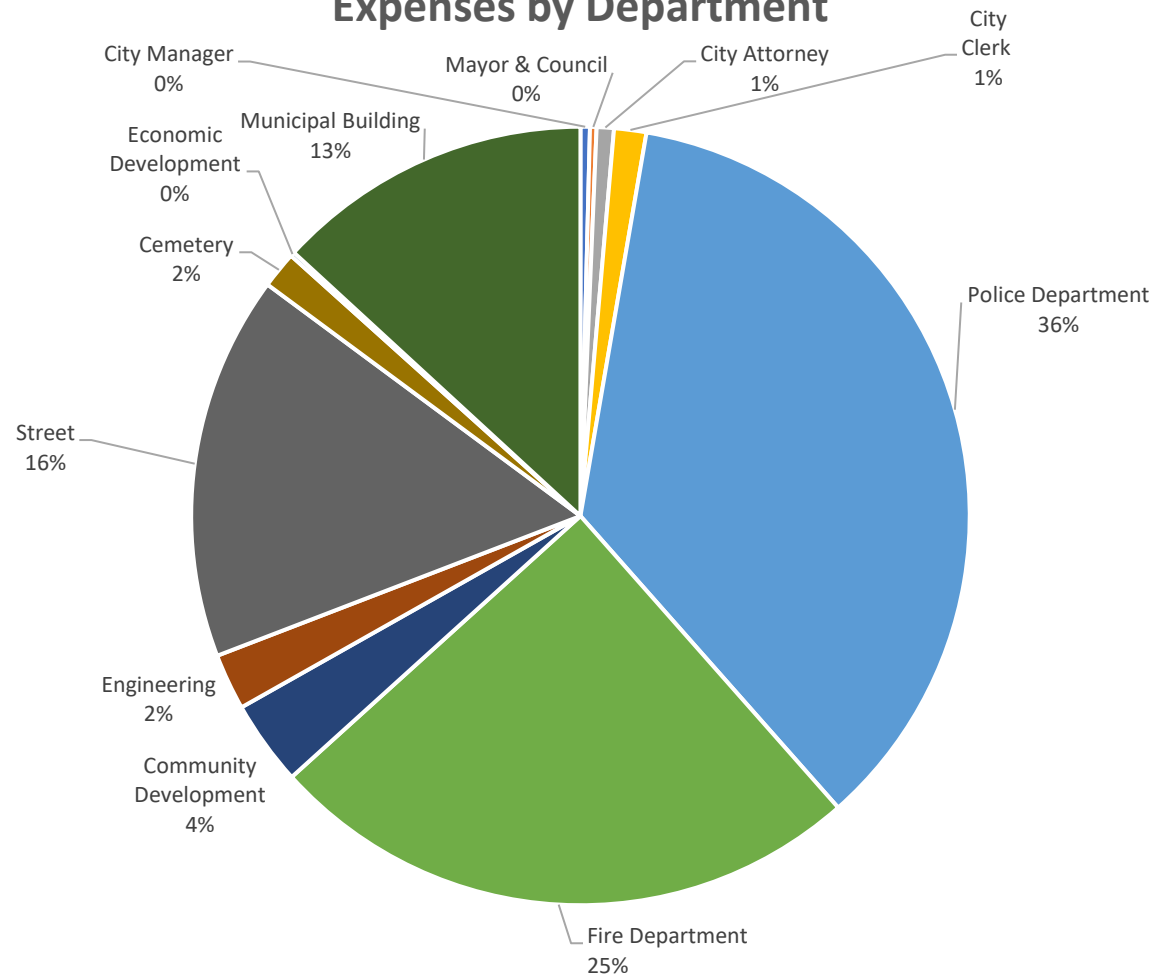
City/RMU Expenditure Breakdown 2025

City of Rochelle Expenditures Summary



Personnel	16%	\$ 21,439,038
Contractual	29%	\$ 38,535,758
Supplies	3%	\$ 3,892,228
Capital Outlay	37%	\$ 48,542,937
Other	0%	\$ 615,200
Debt Service	4%	\$ 5,296,018
Transfers	11%	\$ 14,327,293
TOTAL		\$132,648,472

Expenses by Department



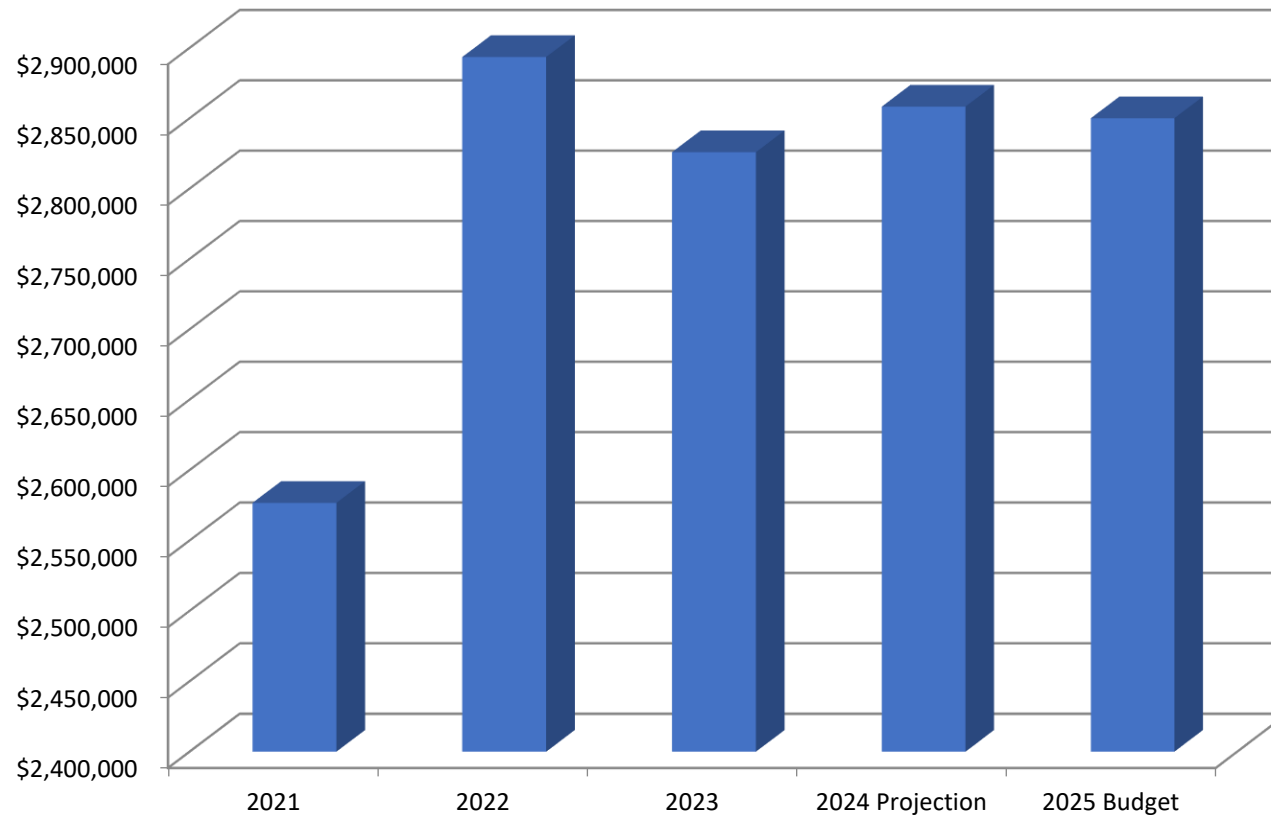
Section VII, Item 1.

Mayor & Council	0%	\$ 60,250
City Manager	0%	\$ 41,750
City Attorney	1%	\$ 110,000
City Clerk	1%	\$ 206,040
Police Department	36%	\$ 5,497,419
Fire Department	25%	\$ 3,815,498
Community Development	4%	\$ 541,174
Engineering	2%	\$ 358,740
Street	16%	\$ 2,456,929
Cemetery	2%	\$ 234,200
Economic Development	0%	\$ 26,800
Municipal Building	13%	\$ 2,024,077
TOTAL		\$15,372,877

Expenses by GF Department 2025

Sales Tax – General Fund Portion

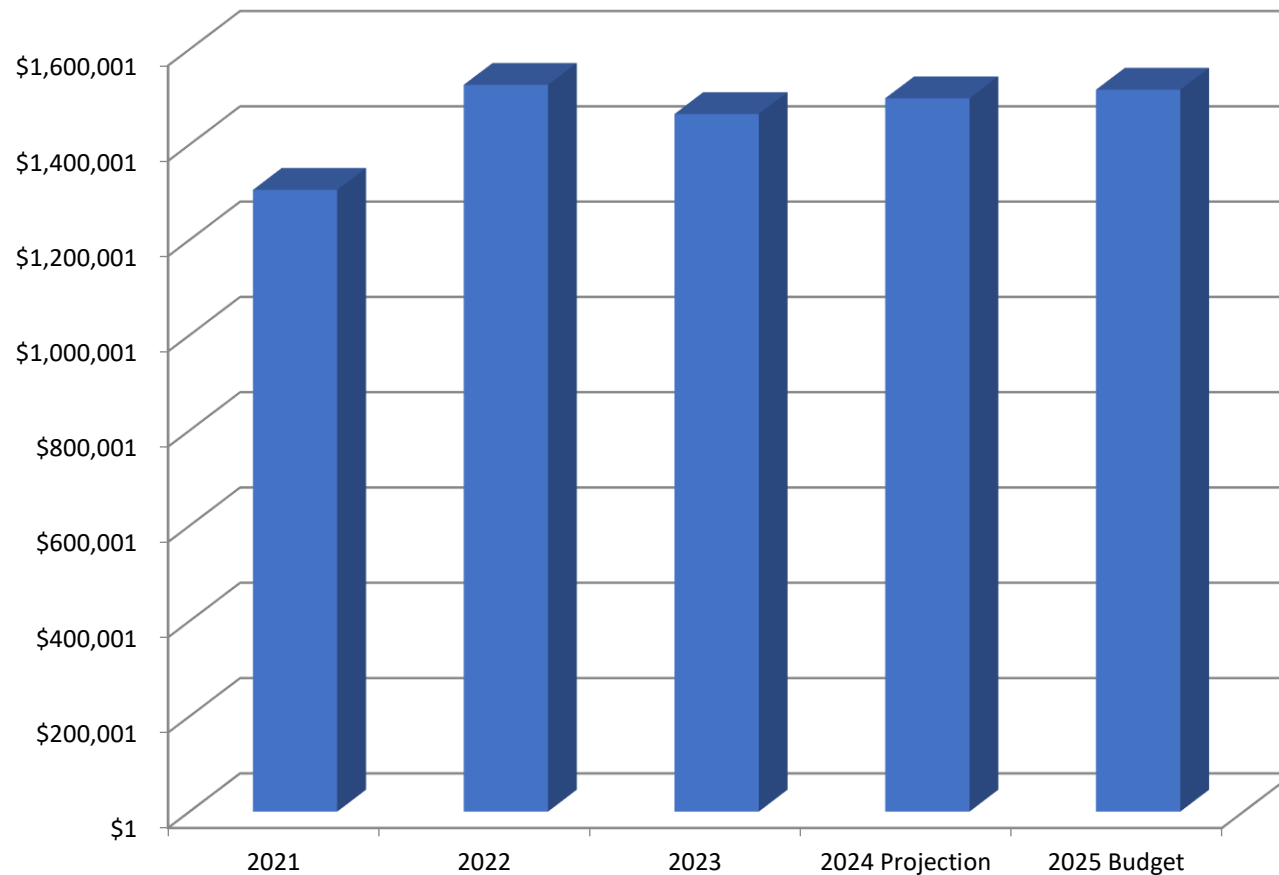
**Sales Tax
General Fund Portion Only**



2021	\$	2,576,686
2022	\$	2,893,520
2023	\$	2,825,867
2024 Projection	\$	2,858,283
2025 Budget	\$	2,850,000

Non-Home Rule Sales Tax

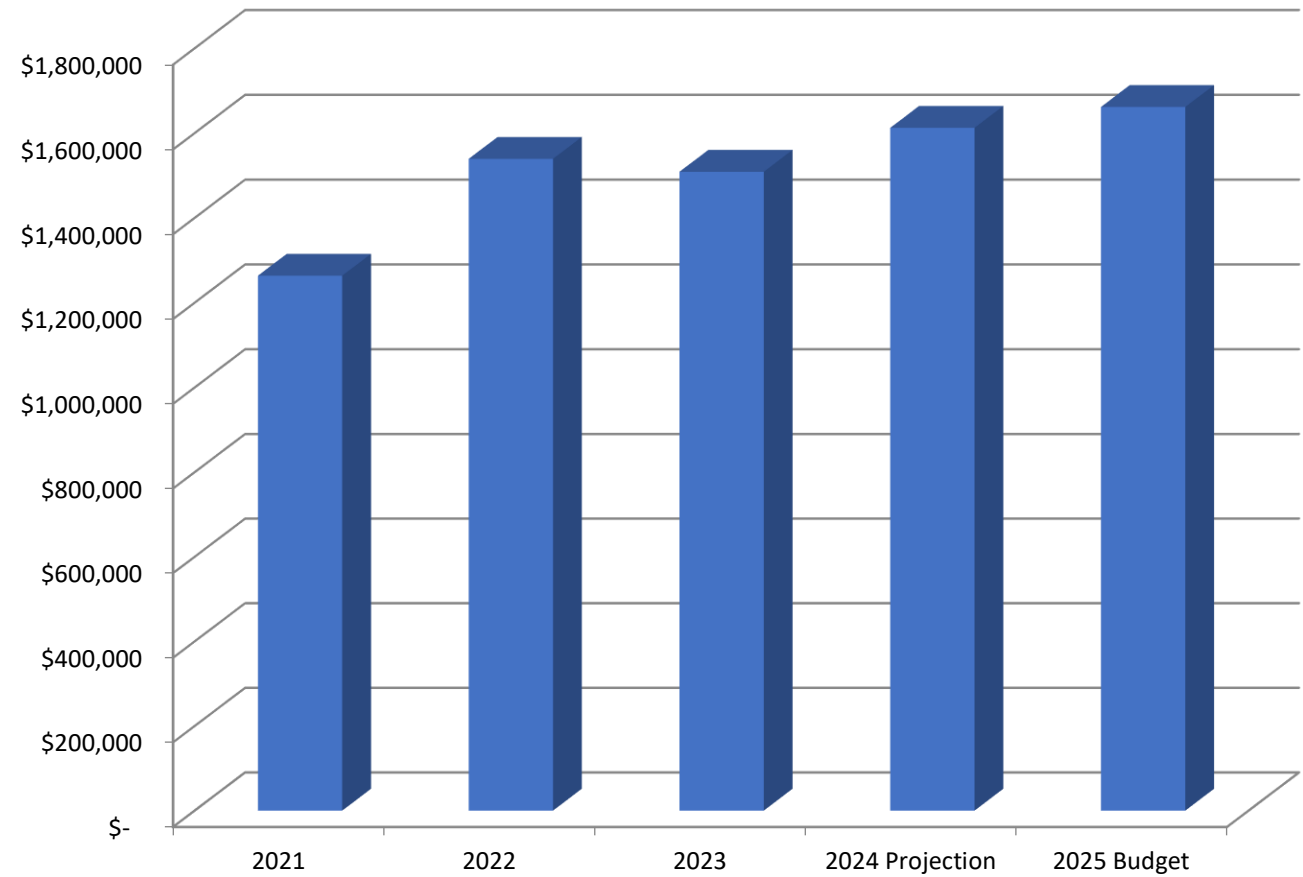
Non-Home Rule Sales Tax



2021	\$	1,304,822
2022	\$	1,525,198
2023	\$	1,464,013
2024 Projection	\$	1,497,000
2025 Budget	\$	1,515,000

LGDF History

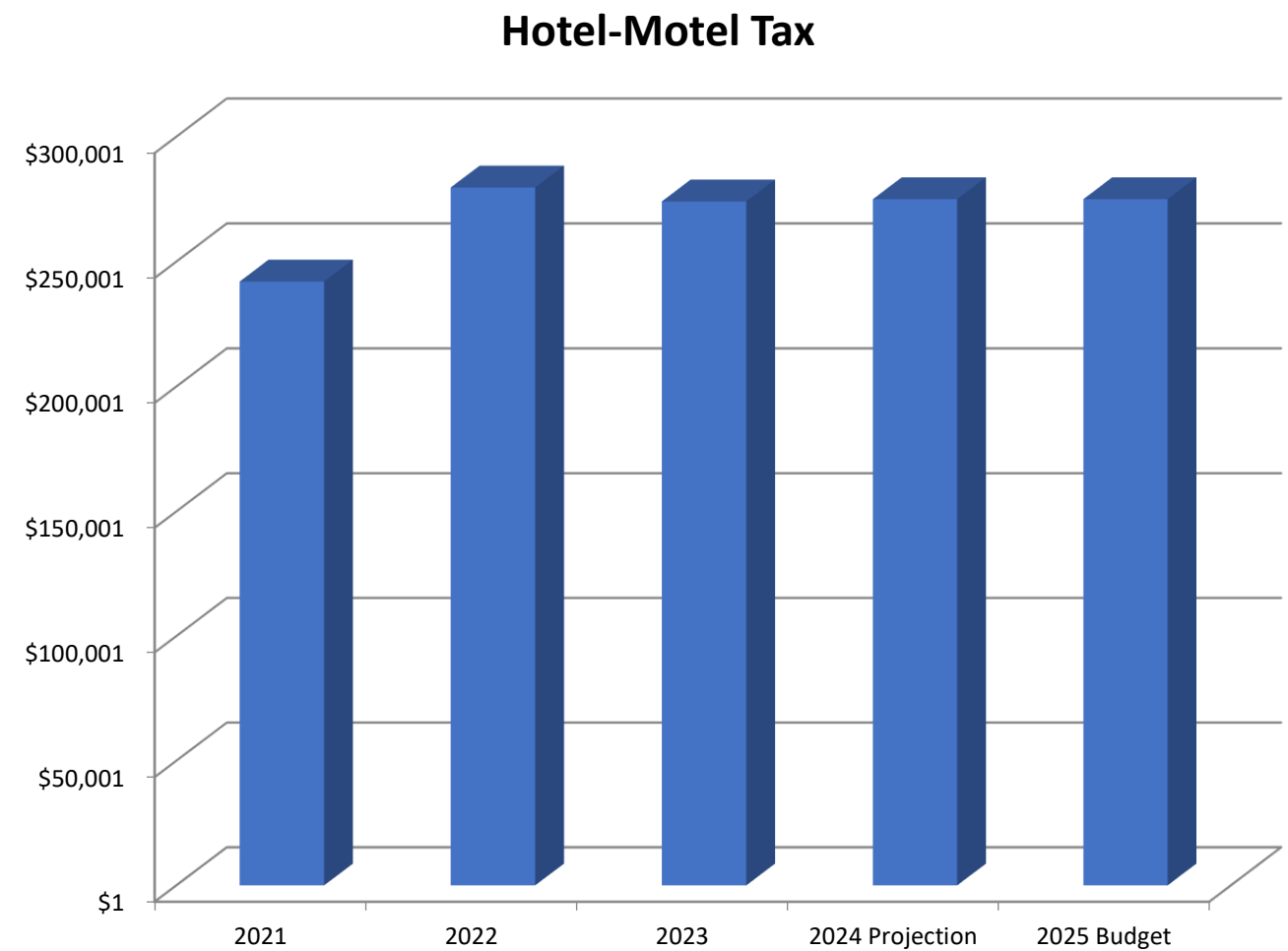
LGDF History (Income Tax)



2021	\$ 1,263,654
2022	\$ 1,539,199
2023	\$ 1,508,709
2024 Projection	\$ 1,612,338
2025 Budget	\$ 1,661,646

Hotel Motel Tax

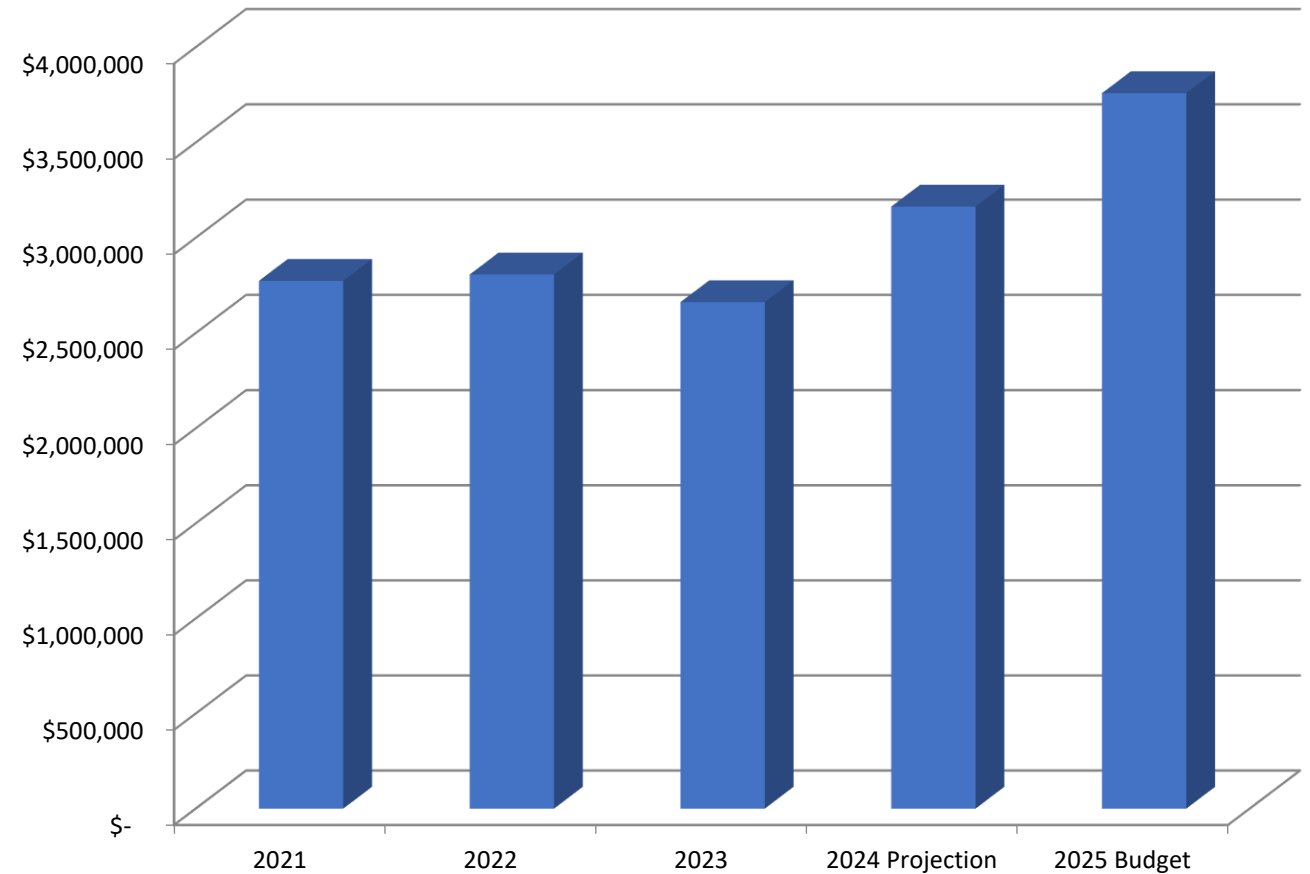
2021	\$	242,022
2022	\$	279,676
2023	\$	274,097
2024 Projection	\$	275,000
2025 Budget	\$	275,000



Transfers to General Fund

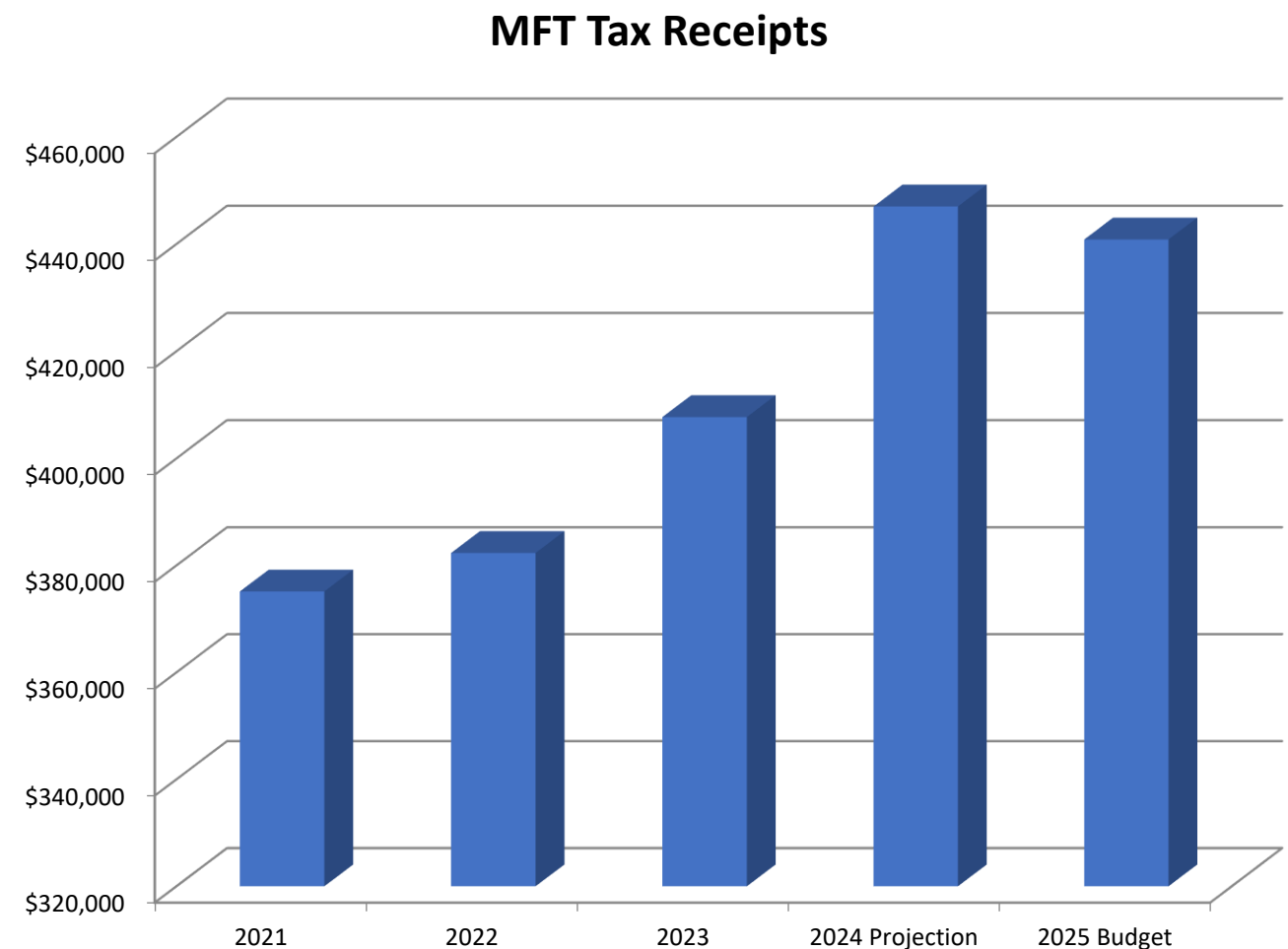
2021	\$ 2,774,071
2022	\$ 2,807,428
2023	\$ 2,662,387
2024 Projection	\$ 3,163,528
2025 Budget	\$ 3,758,824

Transfers-In to General Fund

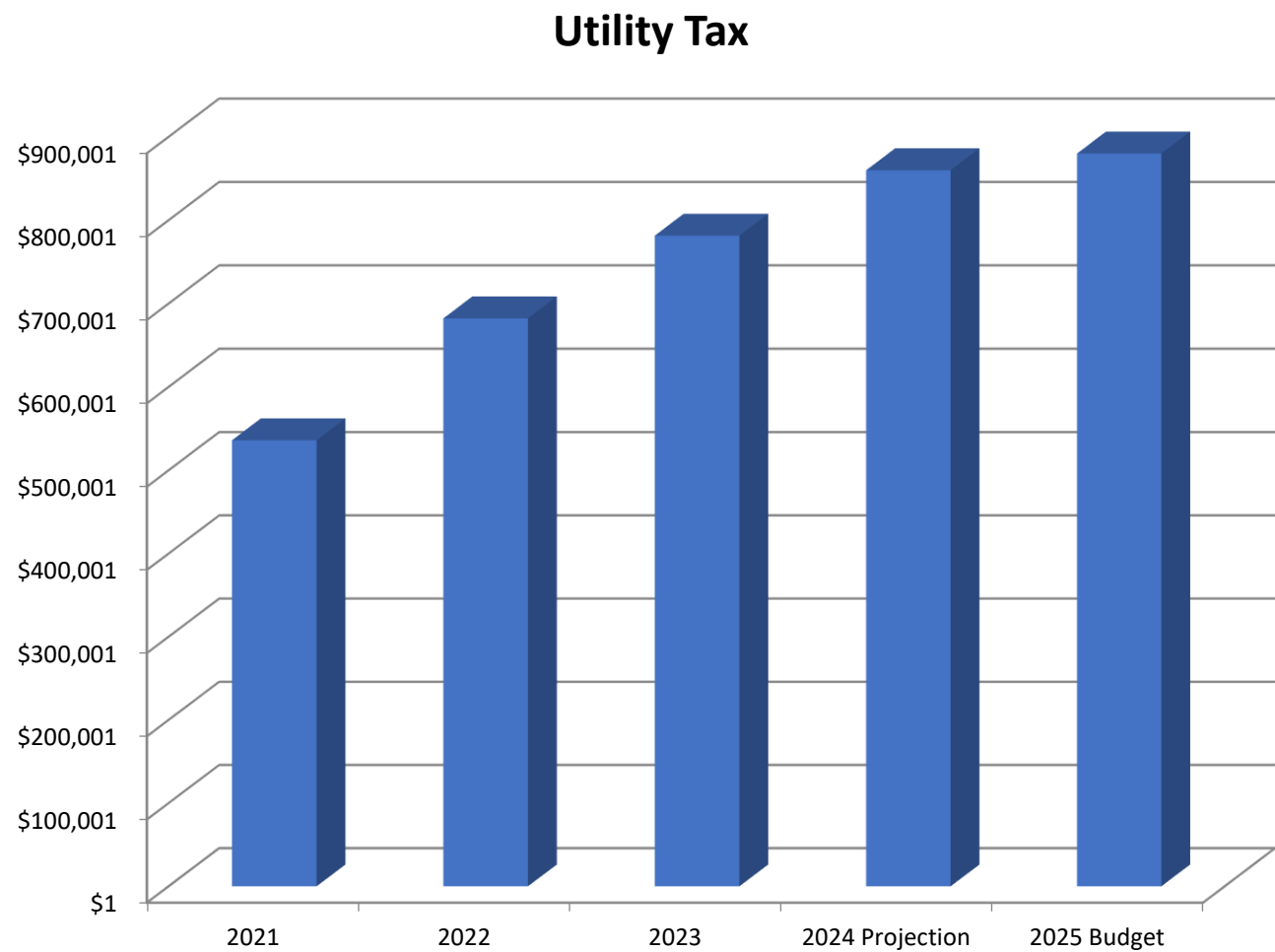


Motor Fuel Tax (MFT) Receipts

2021	\$	375,128
2022	\$	382,330
2023	\$	407,704
2024 Projection	\$	447,000
2025 Budget	\$	440,845



Utility Tax

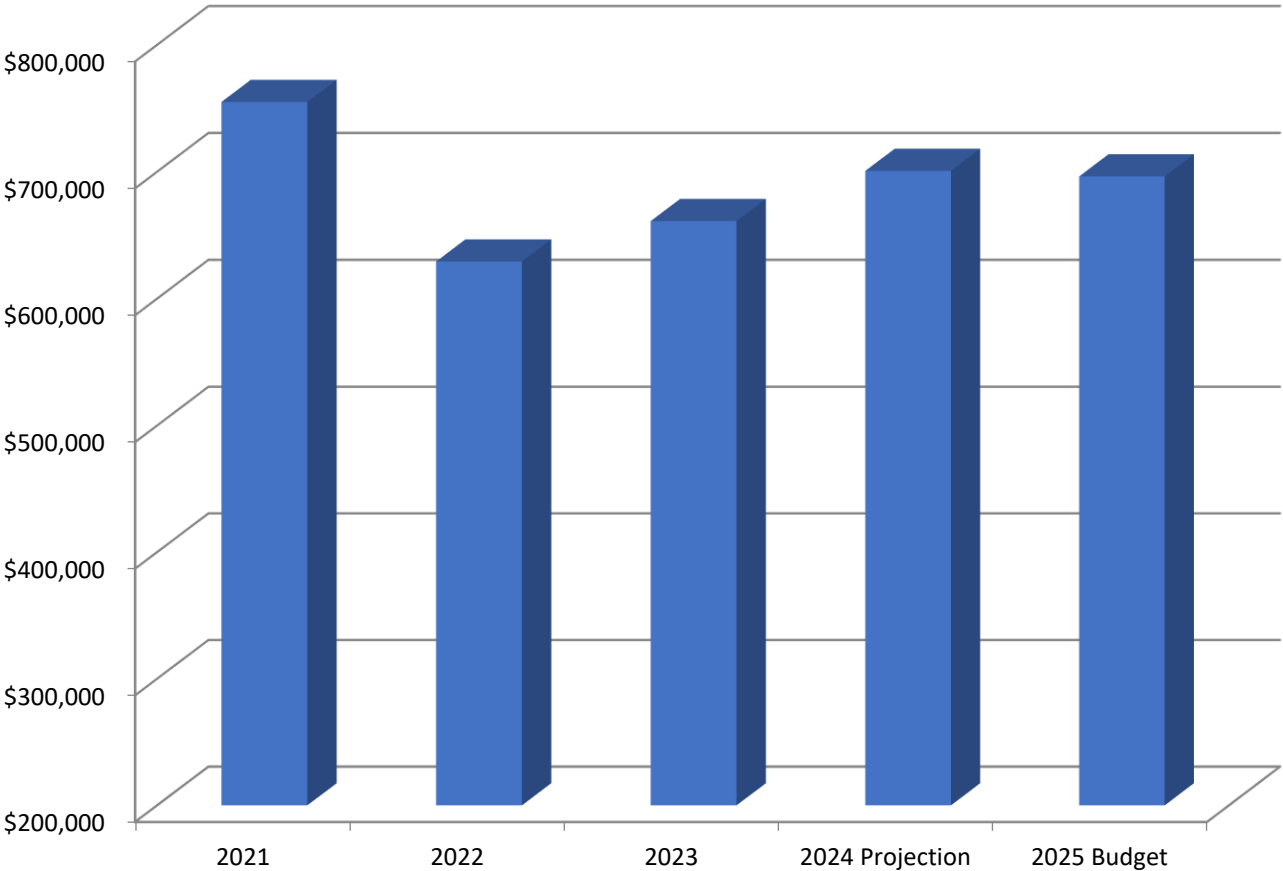


2021	\$	536,084
2022	\$	682,284
2023	\$	781,533
2024 Projection	\$	860,000
2025 Budget	\$	880,000

Lighthouse Pointe TIF

Lighthouse Pointe TIF

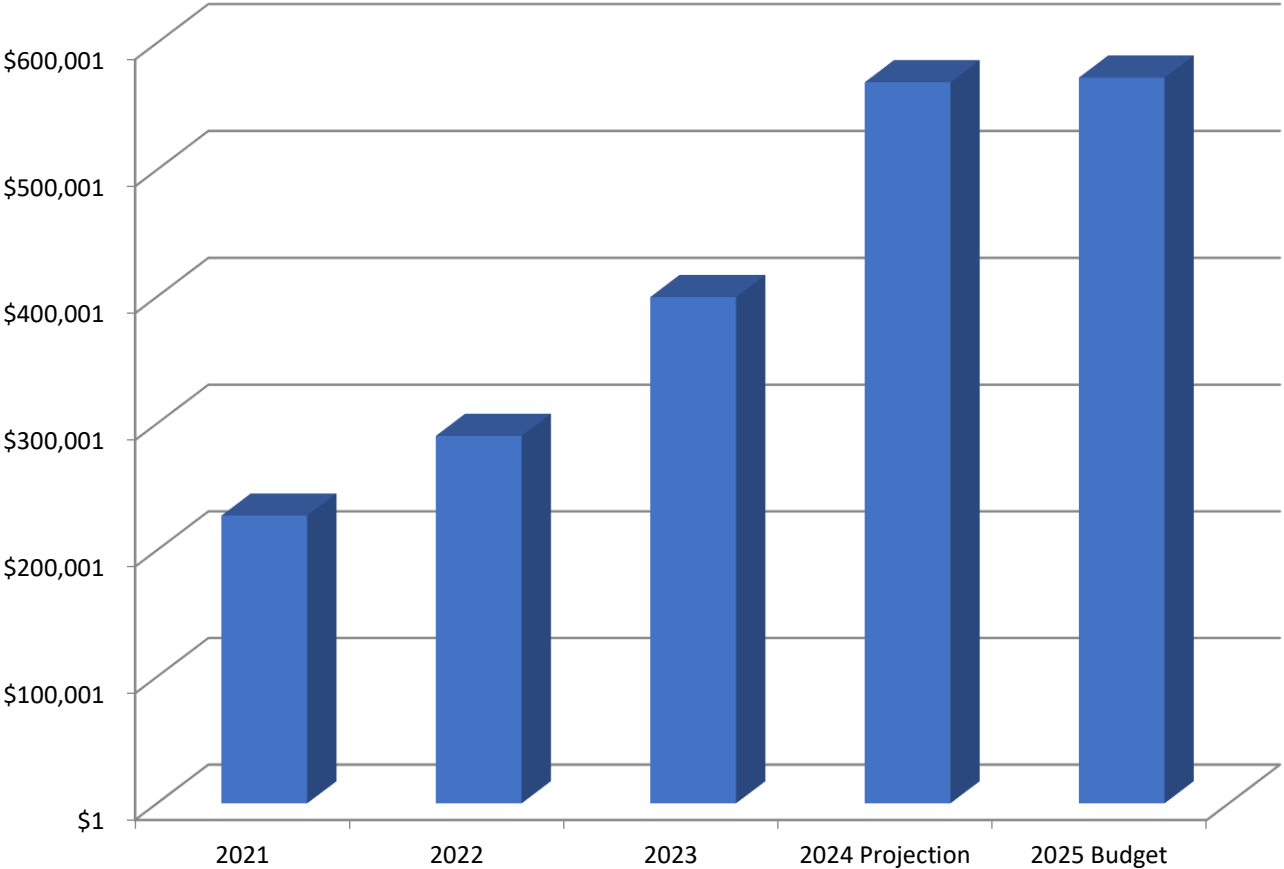
2021	\$	755,004
2022	\$	629,245
2023	\$	661,117
2024 Projection	\$	700,689
2025 Budget	\$	696,337



Downtown TIF

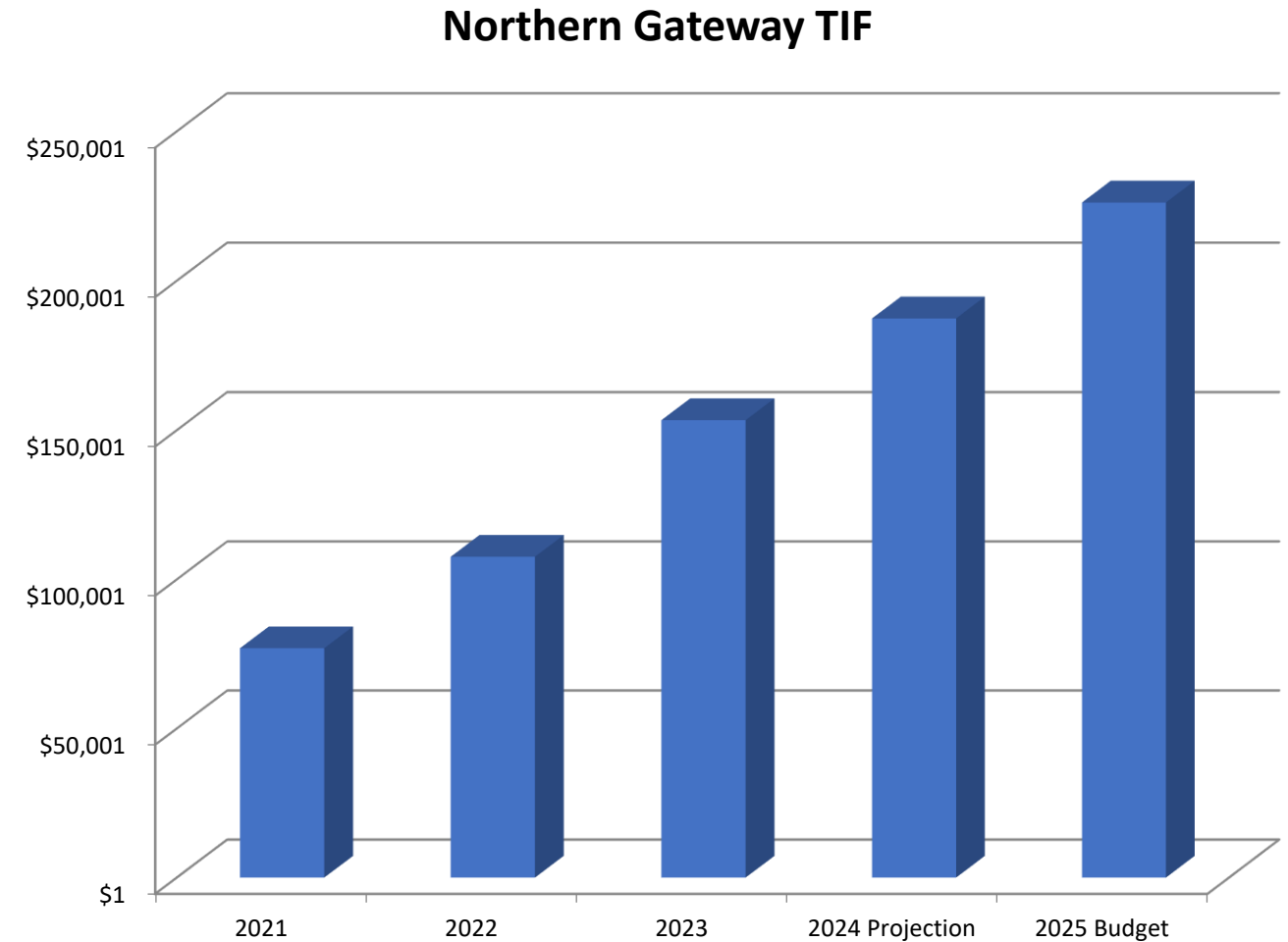
Downtown TIF

2021	\$	227,270
2022	\$	290,257
2023	\$	399,701
2024 Projection	\$	568,936
2025 Budget	\$	572,590



Northern Gateway TIF

2021	\$	76,919
2022	\$	107,604
2023	\$	153,347
2024 Projection	\$	187,399
2025 Budget	\$	226,186



General Fund Comparison

	2024 Budget	2025 Budget	% CHANGE
REVENUES	\$14,051,480	\$14,864,471	6%
EXPENDITURES	\$14,043,345	\$15,372,877	9%
MAYOR & COUNCIL	\$36,050	\$60,250	67%
CITY MANAGER	\$41,850	\$41,750	0%
ATTORNEY	\$105,000	\$110,000	5%
CITY CLERK	\$210,444	\$206,040	-2%
POLICE DEPARTMENT	\$5,063,589	\$5,497,419	9%

General Fund Comparison

	2024 Budget	2025 Budget	% CHANGE
FIRE DEPARTMENT	\$3,553,021	\$3,815,498	7%
COMMUNITY DEVELOPMENT	\$547,351	\$541,174	-1%
ENGINEERING	\$321,158	\$358,740	12%
STREET	\$2,323,558	\$2,456,929	6%
CEMETERY	\$234,234	\$234,200	0%
MUNICIPAL BUILDING	\$1,591,160	\$2,024,077	27%
ECONOMIC DEVELOPMENT	\$15,930	\$26,800	68%

Outstanding Debt	As of 1/1/25	Principal Payments	As of 12/31/25
Electric (Bond)	\$ 18,295,000	\$ 1,270,000	\$ 17,025,000
Electric (Building)	\$ 292,491	\$ 292,491	\$ -
Technology Center	\$ 1,345,000	\$ 320,000	\$ 1,025,000
Water Reclamation	\$ 4,244,980	\$ 266,227	\$ 3,978,753
Water	\$ 5,832,952	\$ 387,963	\$ 5,444,989
Airport	\$ 275,000	\$ 55,000	\$ 220,000
Lighthouse Pointe TIF	\$ 1,355,000	\$ 195,000	\$ 1,160,000
Downtown TIF	\$ 2,375,000	\$ 125,000	\$ 2,250,000
General Fund (Quiet Zone)	\$ 495,000	\$ 165,000	\$ 330,000
General Fund (Cap Impr)	\$ 1,850,000	\$ 595,000	\$ 1,255,000
General Fund (Fire Dept)	\$ 262,500	\$ 17,500	\$ 245,000
General Fund (Street Dept)	\$ 261,444	\$ 130,722	\$ 130,722
TOTAL	\$ 36,884,367	\$ 3,819,903	\$ 33,064,464

Outstanding Debt

Labor Expenses

Nonunion salaries based on 2018 compensation study. All nonunion wage increase proposals average 3+% based on compensation study. Funds budgeted to update plan

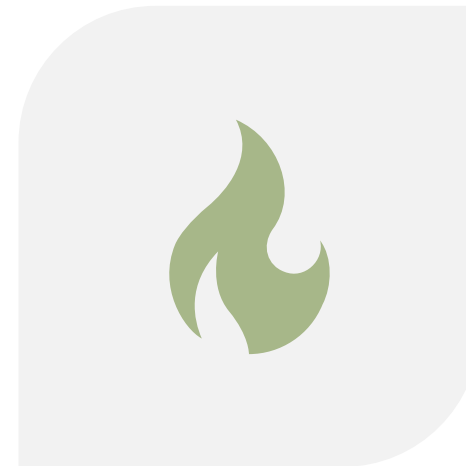
Union salary adjustments based on approved collective bargaining agreements. Average wage adjustments 3%-4%

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

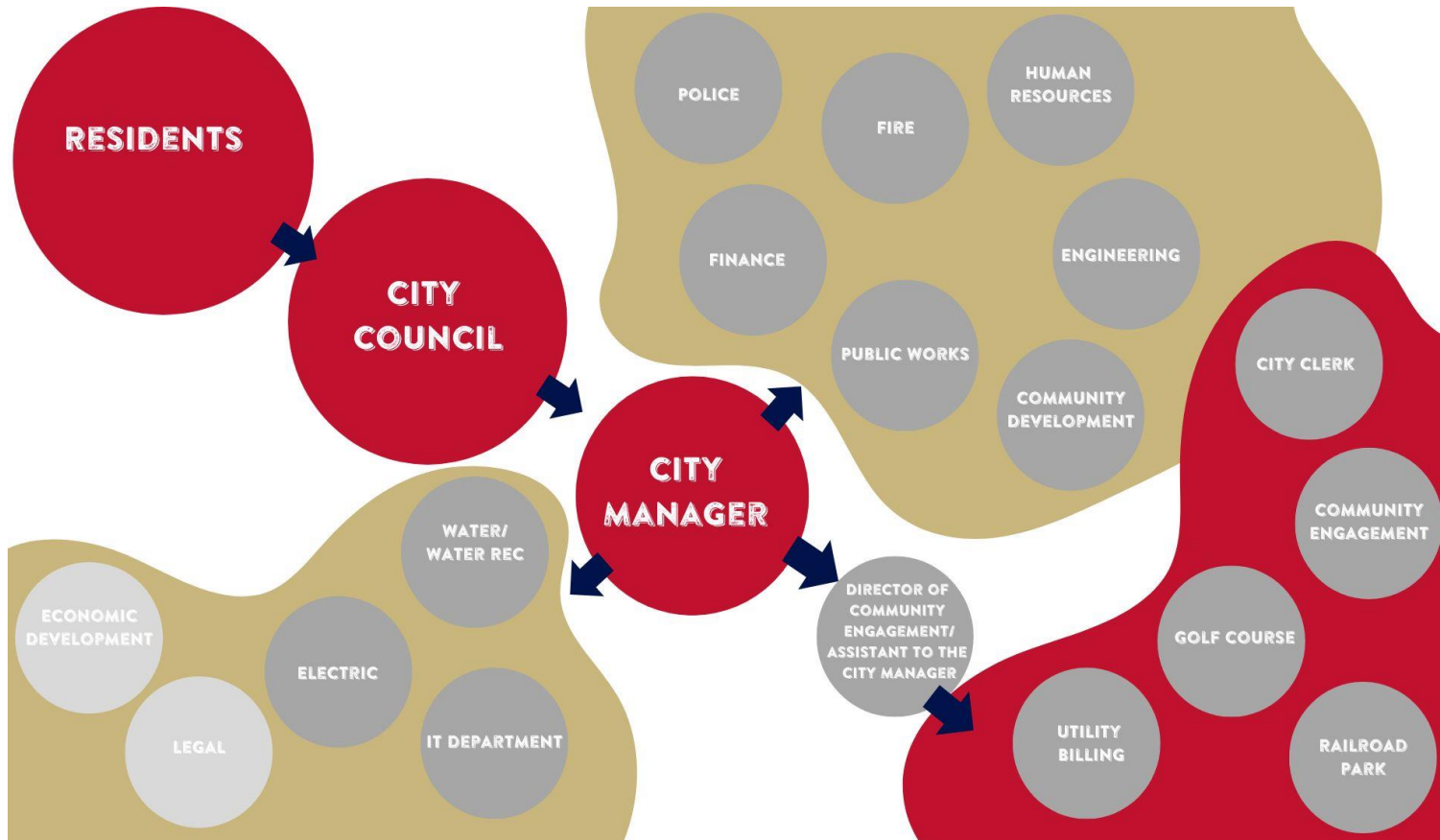
Planned Staffing Changes



TWO ADDITIONAL STREET
OPERATORS-FUNDED THROUGH
COST SAVINGS



THREE NEW FF/PARAMEDICS



2025 Organizational Chart

Full-Time Employees

General Fund	83 (Includes elected officials and new staff)
Internal Service	13 (8 Admin Services & 5 Network Admin)
Enterprise Funds	47
TOTAL	143



Community Engagement

- Hello, Rochelle Magazine
- Postcard Mailers
- Community Events
- State of the Community Address
- Garbage Contract PR
- Public Power Week
- Independence Day Celebration
- Community Event Booths
- Stuff the Squad
- National Night Out
- Social Media
- Staff involved in community organizations and events
- Monthly E-Newsletter
- Since 2022 City's waived \$14,000 in permit fees for small business (25)



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
- Irish Hooley
- 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	\$15,000 (50/50 Split – GF/RMU)
Rochelle Chamber of Commerce	\$9,500 (City Manager)
Flagg Township Museum	\$12,000 (Hotel/Motel Fund)



20-Year Capital Improvement Plan





THE FOLLOWING PROJECTS REPRESENT MAJOR CIP EXPENSES INCLUDED IN THE 2025 BUDGET WITH AN EXPECTED LIFE OF 5 YEARS OR MORE.

Fire/EMS

PROJECT	DESCRIPTION	AMOUNT
New Ambulance	Ambulance replacement due to age and mileage, one delivered in 2025 (On order, F24), another in 2027 (F20), 2030 (F21)	\$355,000
Totals		\$355,000

Public Works & Solid Waste

Project	Description	Amount
Street Sweeper	Street sweepers are used to collect debris from our roads and help to keep pollutants out of our stormwater system.	\$390,000
Compact Track Loader	Compact loaders are the most used and versatile pieces of equipment at the Street Department.	\$45,000
Mini Excavator	Replace the 2015 mini excavator with a new and one size larger mini excavator.	\$40,000
Vehicle/Single & Tandem Axle Dump Trucks	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.	\$130,723
Other Improvements/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 overall canopy. Trees help form the character of a community and provide many benefits. Trees improve property values, reduce cooling costs, clean the air, and produce oxygen. Studies show trees can improve health, lower anxiety, and produce social neighborhoods. Other improvements includes roof repairs and coatings.	\$60,000
Total		\$665,723

CIP – Roads, Bridges, Storm Sewers

Section VII, Item 1.

PROJECTS	DESCRIPTION	AMOUNT
Sidewalks/Pedestrian Path Annual Program	Annual sidewalk, curb and gutter replacement, and shared use path improvements	\$380,000
14th Street storm sewer drainage improvements	14th Street storm sewer drainage improvements from Carrie Ave south to the Westview interceptor	\$374,000
Flagg Road/20 th Street improvements-join project with Ogle County	Improvements include intersection geometrics, traffic signals and approach lanes of Flagg and 20th	\$2,518,000
1st Ave pavement improvements project	1st Ave pavement improvements project from 9th Street to 2nd Street	\$25,000
8 th Avenue pavement reconstruction PH2	8th Avenue pavement reconstruction PH3. 8th Ave from Woolf Ct to 10th St	\$127,000
Shared Use Path and Sidewalk Steward Rd./Carton Ct.	Shared use path and sidewalk Steward Road/Caron Ct per development agreement	\$180,000

CIP – Roads, Bridges, Storm Sewers

Section VII, Item 1.

PROJECT	DESCRIPTION	AMOUNT
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. This project is partially funded with MFT EDP funds through IDOT.	\$1,595,000
Other Street and Alley Improvements	Routine maintenance, replacement or reconstruction of street pavements, shoulders, curb or gutter.	\$165,000
7 TH Avenue Bridge Replacement	Bridge and roadway approach removal and replacement w/ ROW acquisition or engineering.	\$100,000
General Maintenance	General maintenance related to various streets, sidewalks, traffic control, signage and storm sewer work	\$125,000
General Bridge Maintenance	Ongoing maintenance expenses of city bridges	\$188,000
Totals		\$5,777,000

Community Development/TIF

Project	Description	Amount
Rebuild Downtown & Main Streets Grant	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 (corner of 4th Avenue & 6th Street). This also included a stage and restrooms located at the corner of Main Street and 5th Avenue in the parking lot south of the Fire Department.	Grant \$3,978,100
Totals		\$3,978,100

Electric

PROJECT	DESCRIPTION	AMOUNT
Overhead Distribution	System improvements to the distribution lines. Includes materials such as poles, transformers, conductors and bolts. RMU maintains 270 miles of overhead and underground distribution lines.	\$291,832
Distribution Upgrades-PH2	Includes new 5.9 mile connection of 34.5kv line from Prologis Park Substation to new Centerpoint Substation. Distribution sub with 20 MVA 34.5 to 13.8 kv.	\$9,800,000
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
Distribution-Underground	Blanket to repair and maintain underground lines due to age	\$212,242
Power Plant Upgrades	General maintenance and upgrades.	\$364,140
Streetlights	Replacement of streetlights poles with LED lighting throughout the City as needed.	\$190,000
Total		\$11,108,214

Water & Water Rec

Section VII, Item 1.

PROJECT	DESCRIPTION	AMOUNT
Water Well #8-Caron Road	Construct a new well house and treatment plant to remove high iron.	\$5,950,000
Tower Painting at 251 Overpass	Paint elevated storage tank at 251 overpass	\$276,854
Heavy Equipment	Heavy equipment to handle construction work such as a Crane Truck.	\$140,000
Underground emergency work	Repair and maintenance of water main system	\$106,121
Water Maintenance Blanket	Materials for preventative maintenance and repair	\$106,121
Water Tower Maintenance	Inspect and clean all water towers.	\$45,000

Water & Water Rec

Section VII, Item 1.

PROJECT	DESCRIPTION	AMOUNT
WWTP Updates Phase 2	Complete update and replacement of the Treatment Plant.	\$7,886,000
Lift Station Upgrades	Upgrade aging infrastructure at the existing lift stations.	\$75,000
WATER Reclamation Maintenance Blanket	Preventative maintenance and replacement of Water Reclamation infrastructure to avoid failure.	\$104,591
Sewer Line Replacement/Lining Phase 4	Line approximately 20,000 feet of sewer from Washington to South Main	\$1,690,000
Underground Emergency Work	Unplanned repairs and maintenance in collection system	\$104,591
Drill/Develop New Well and Wellhouse	To drill a new well and construct a new wellhouse for increased water supply.	\$100,000
Total Water/Water Rec		\$16,584,278

Railroad

Project	Description	Amount
Eastern Expansion of RITC	The construction of a box culvert to allow for the expansion of the RITC to the east approximately 1,000 feet	\$6,000,000
Land Acquisition for Future Expansion of the Rochelle Intermodal Transload Center (RITC)	14 Acres of land South of the RITC will need to be purchased for future expansion.	\$400,000
Total		\$6,400,000

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.	\$1,083,500
Replace Papi System	Replaces 25 year-old Precision Approach Path Indicator (PAPI) System navigation aid because of continuous failure issues.	\$25,000
Total		\$1,108,500

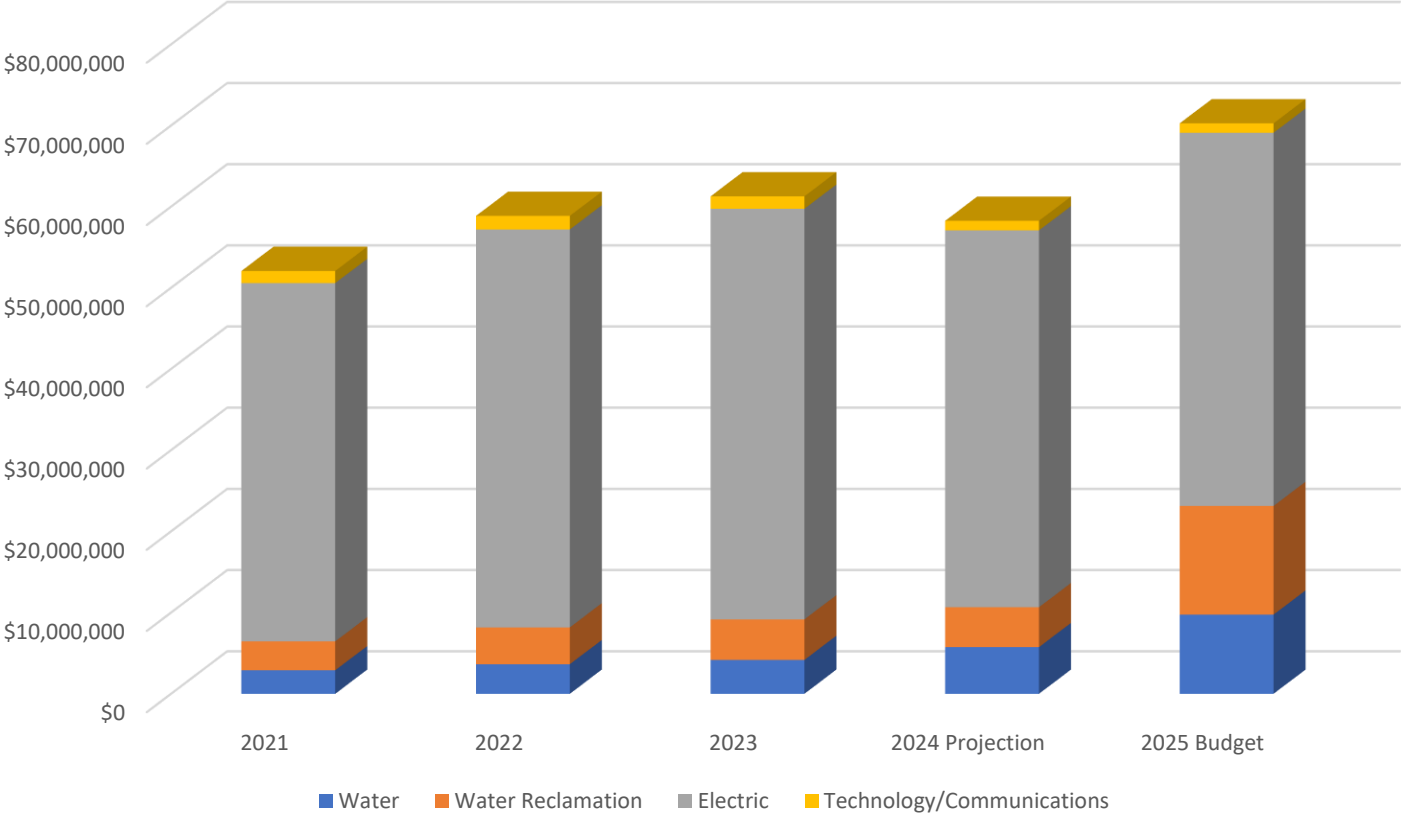
Tech Center/AC/Network Admin

PROJECT	DESCRIPTION	AMOUNT
Fiber Infrastructure Upgrades	External audit recommends changes to the network configuration to segment city data, SCADA and security enhancements	\$35,000
Tech Center AV system	The AV system at the Tech Center is old and has experienced equipment failure in the last year. We will be using these funds to upgrade the AV system before we suffer a catastrophic failure.	\$100,000
Total		\$135,000

Railfan & Tourism

Project	Description	Amount
Phase II RR Park West End Improvements	West end improvements including viewing deck, infill, blocks and handicap accessibility	\$250,000
Total		\$250,000

Utility Revenues

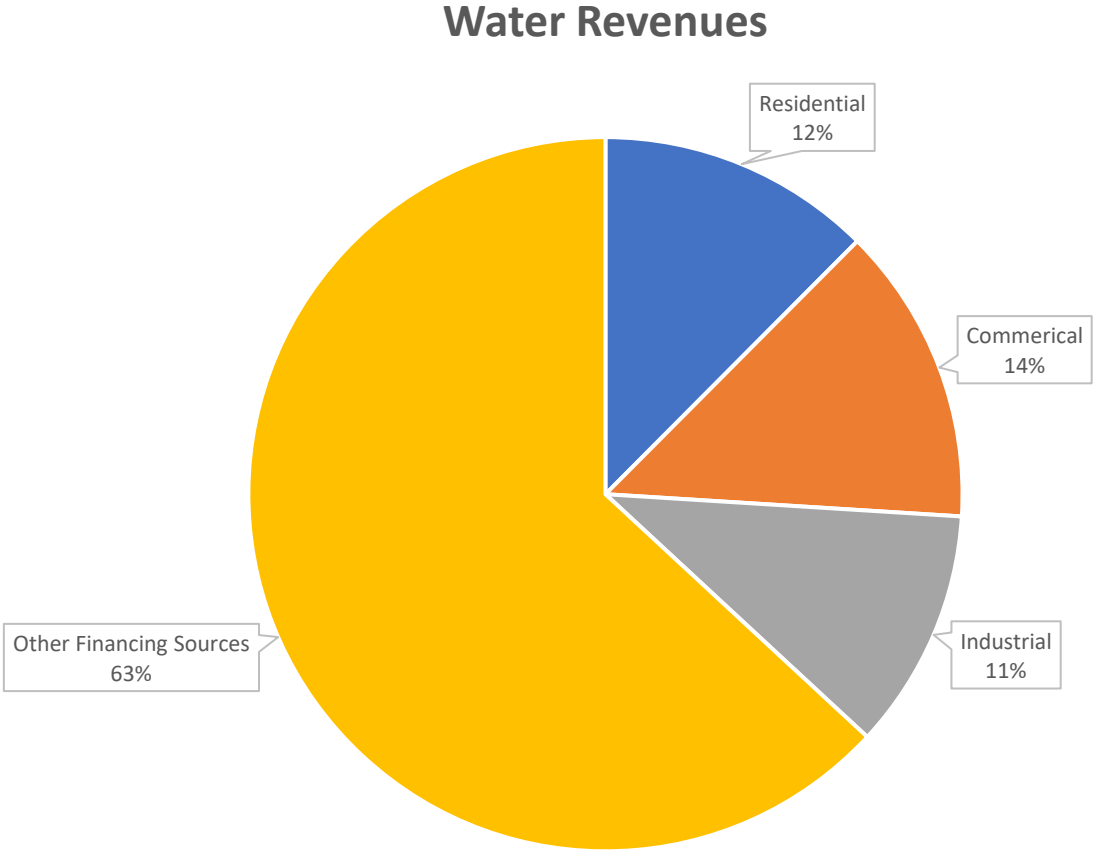


Enterprise Funds

	2021	2022	2023	2024 Projection	2025 Budget
Water	\$2,898,626	\$3,644,620	\$4,170,816	\$5,744,583	\$9,748,167
Water Reclamation	\$3,556,613	\$4,531,926	\$4,994,944	\$4,913,827	\$13,384,141
Electric	\$44,127,866	\$49,013,304	\$50,575,563	\$46,415,820	\$45,973,091
Technology/Comm.	\$1,491,266	\$1,671,096	\$1,530,303	\$1,180,850	\$1,163,000

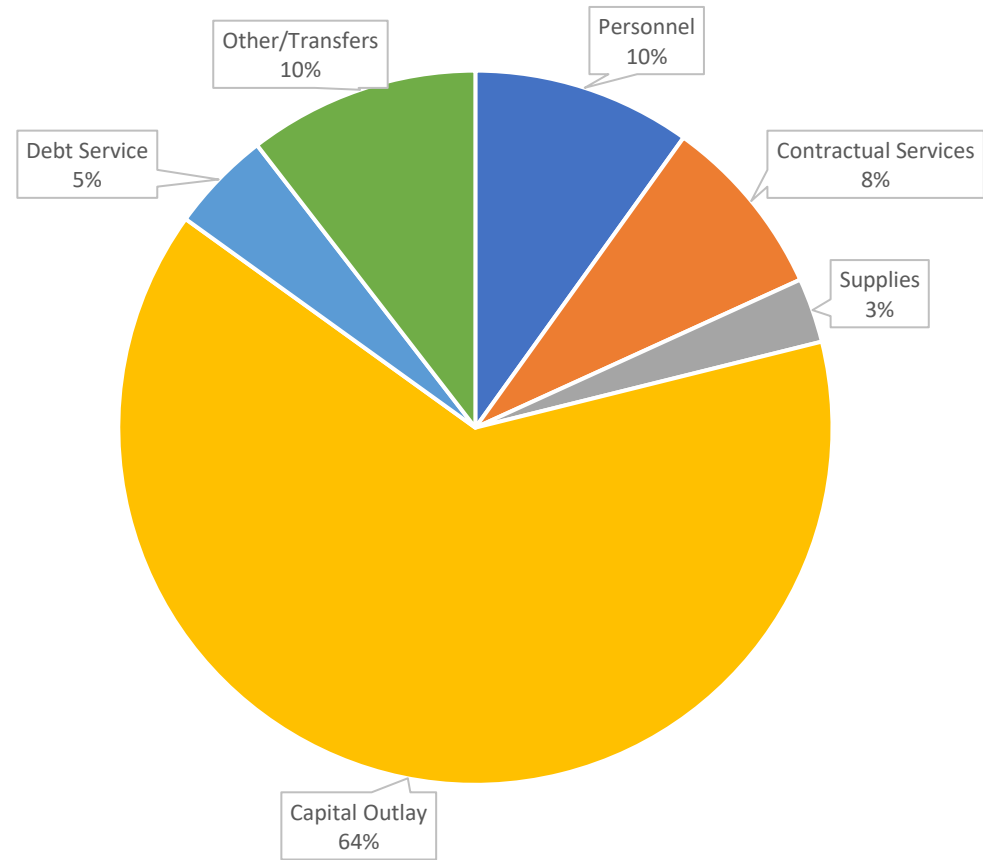
Water/Water Reclamation

Water Revenues



Residential	12%	\$ 1,215,082
Commerical	14%	\$ 1,318,746
Industrial	11%	\$ 1,062,897
Other Financing Sources	63%	\$ 6,151,442
		\$ 9,748,167

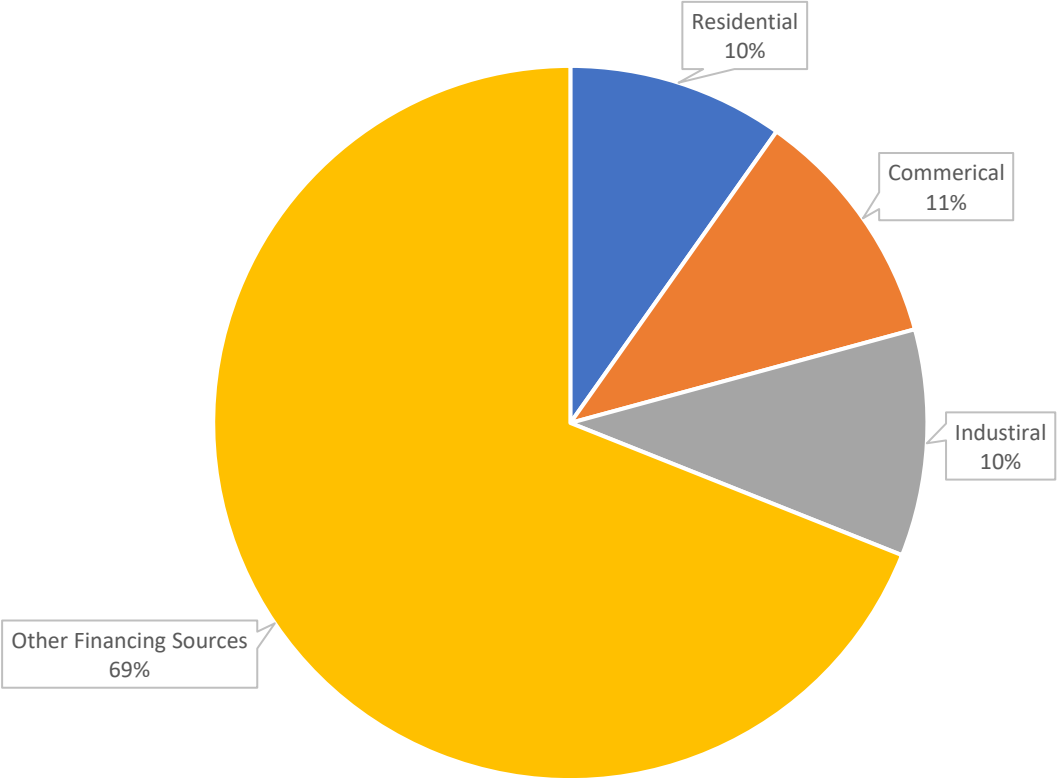
Water Expenses



Personnel	10%	\$ 1,025,088
Contractual Services	8%	\$ 857,283
Supplies	3%	\$ 303,000
Capital Outlay	64%	\$ 6,601,196
Debt Service	5%	\$ 475,569
Other/Transfers	10%	\$ 1,083,031
		\$ 10,345,167

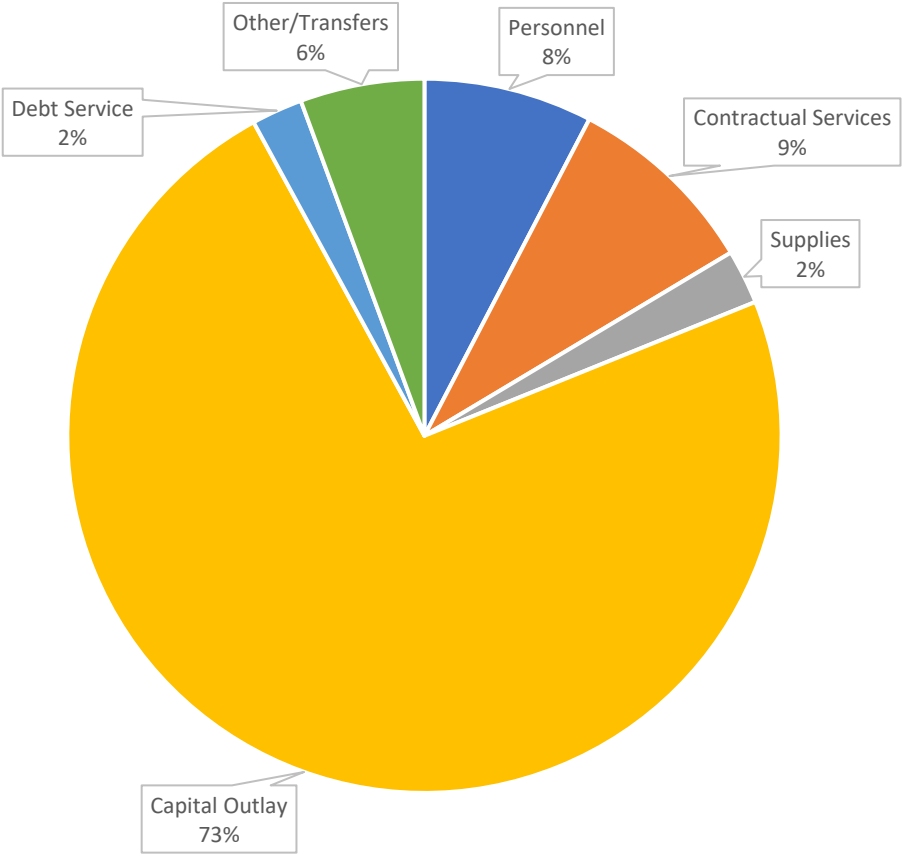
Water Reclamation Revenues

Water Reclamation Revenues



Residential	10%	\$ 1,311,571
Commerical	11%	\$ 1,468,685
Industrial	10%	\$ 1,373,885
Other Financing Sources	69%	\$ 9,230,000
		\$ 13,384,141

Water Reclamation Expenses

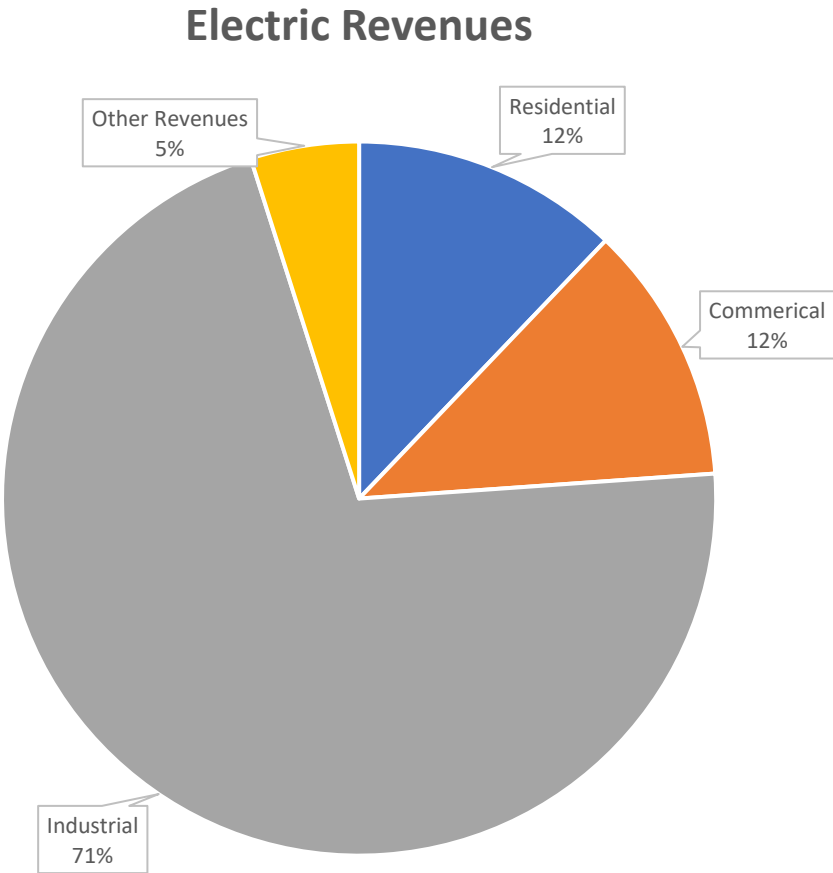


Personnel	8%	\$ 1,045,298
Contractual Services	9%	\$ 1,200,074
Supplies	2%	\$ 336,323
Capital Outlay	73%	\$ 10,005,182
Debt Service	2%	\$ 316,656
Other/Transfers	6%	\$ 769,217
		\$ 13,672,750

Water
Reclamation
Expenses

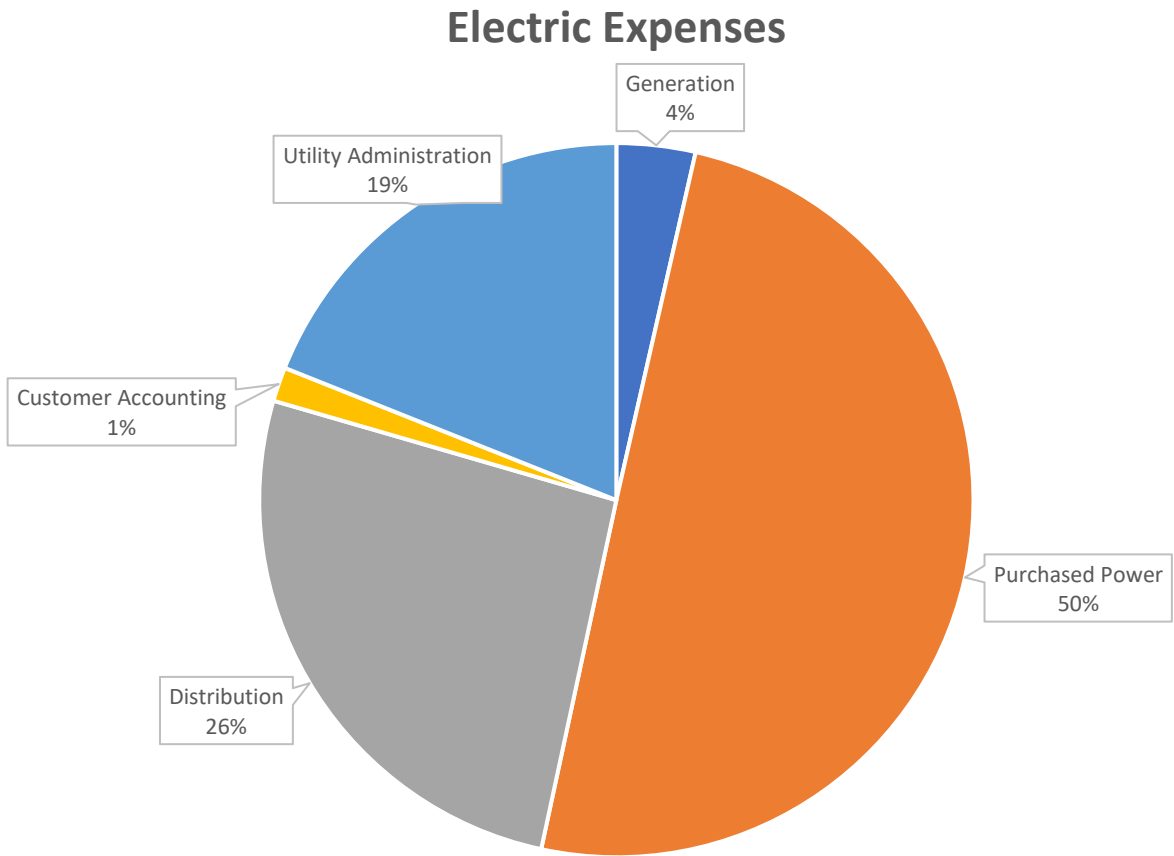
Electric

Electric Revenues



Residential	12%	\$ 5,580,000
Commerical	12%	\$ 5,400,000
Industrial	71%	\$ 32,735,000
Other Revenues	5%	\$ 2,258,091
		\$ 45,973,091

Electric Expenses

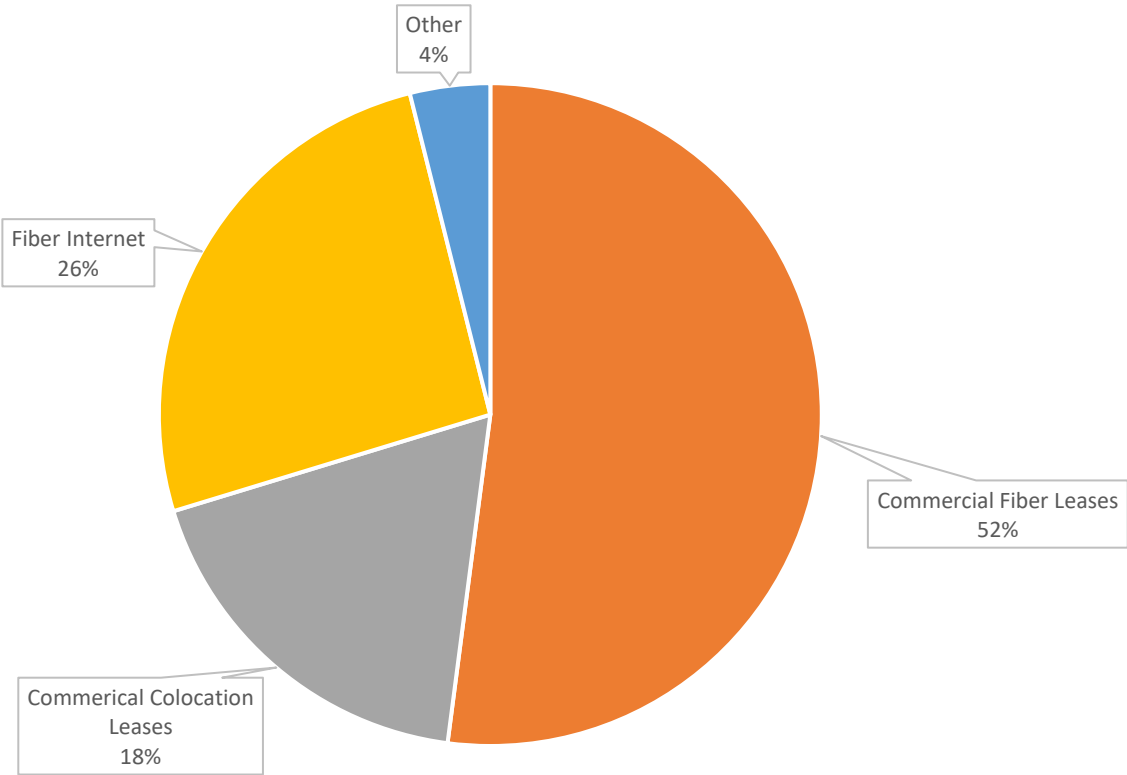


Generation	4%	\$ 1,918,176
Purchased Power	50%	\$ 26,779,746
Distribution	26%	\$ 14,040,212
Customer Accounting	2%	\$ 832,300
Utility Administration	19%	\$ 10,193,341
		\$ 53,763,775

Tech Center/Advanced Communications

Tech Center/ Advanced Communication
Revenues

Section VII, Item 1.



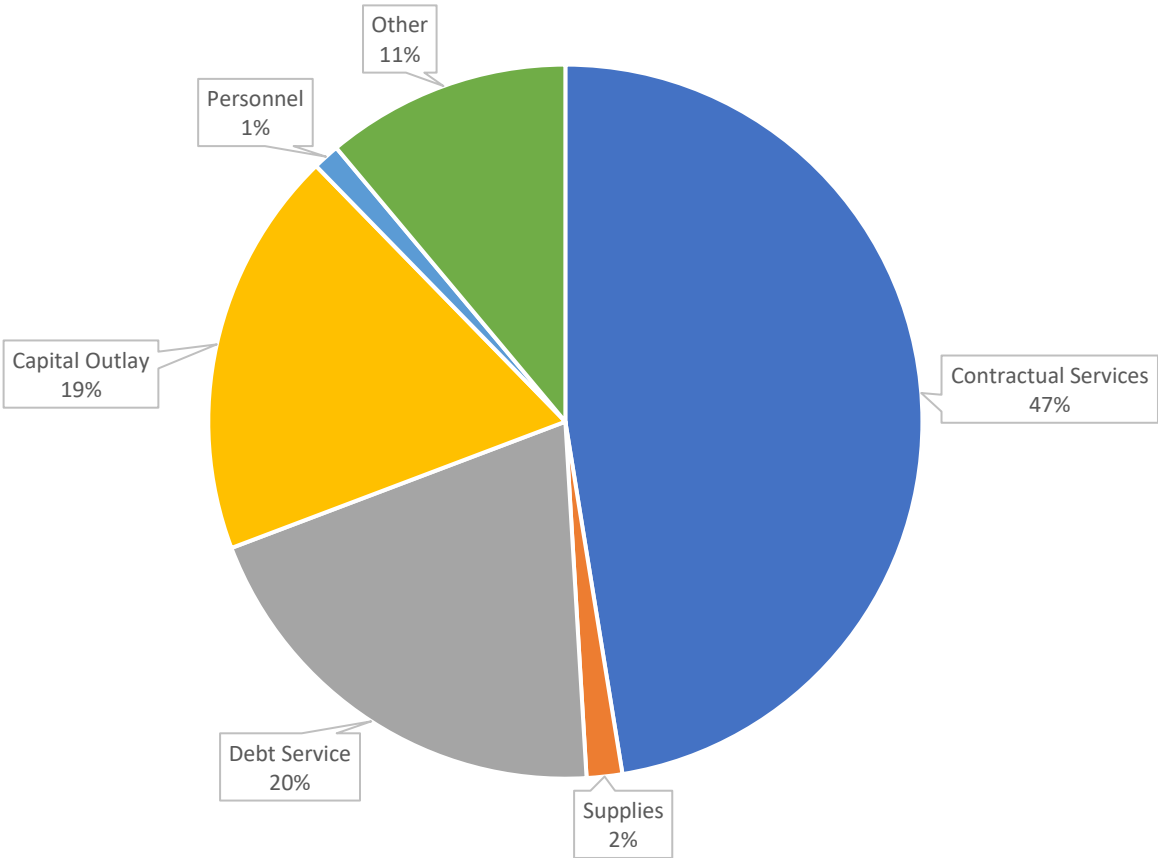
Commercial Fiber Leases	52%	\$ 605,500
Commerical Colocation Leases	18%	\$ 212,000
Fiber Internet	26%	\$ 300,000
Other	4%	\$ 45,500
		\$ 1,163,000

Tech
Center/Advanced
Communications
Revenues

Tech
Center/Advanced
Communications
Expenses

Tech Center/Advanced Communication Expenses

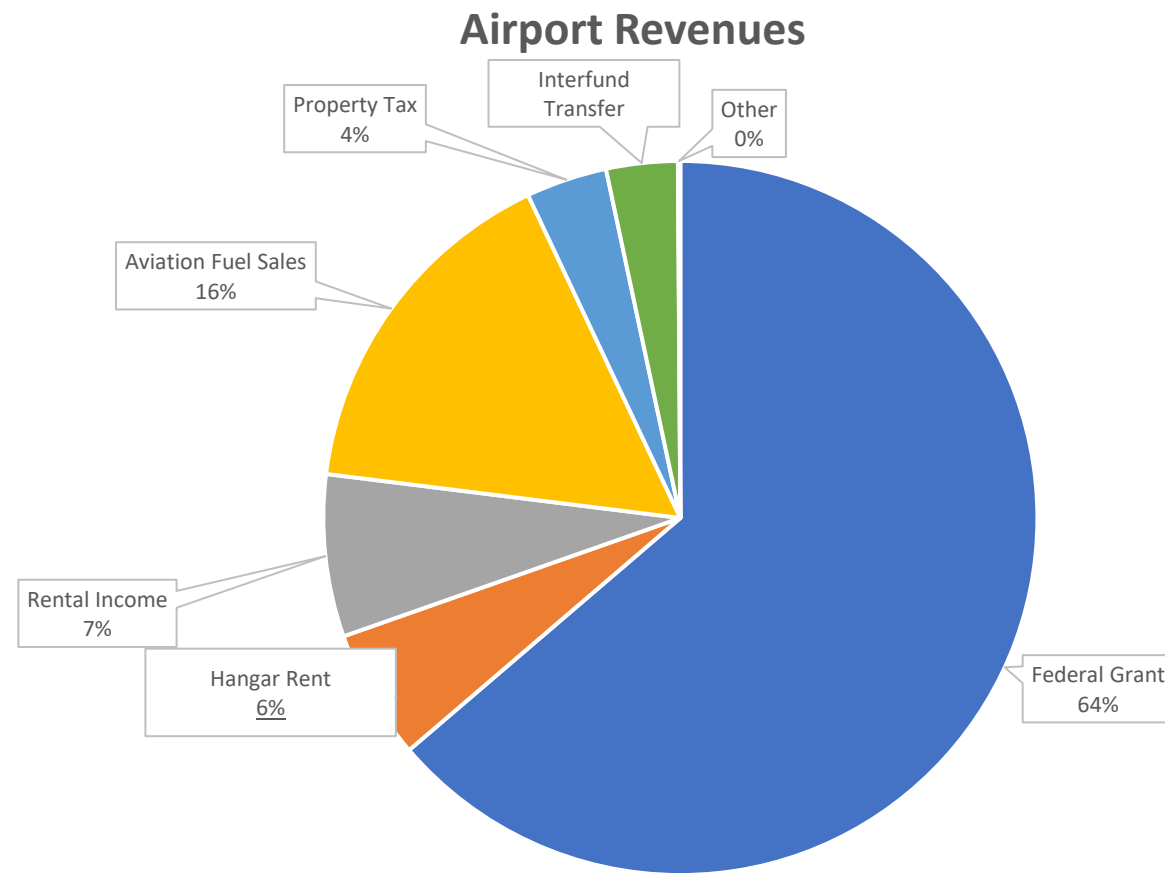
Section VII, Item 1.



Contractual Services	47%	\$	862,353
Supplies	2%	\$	29,250
Debt Service	20%	\$	367,000
Capital Outlay	18%	\$	335,500
Personnel	1%	\$	22,030
Other	11%	\$	201,520
		\$	1,817,653

Airport

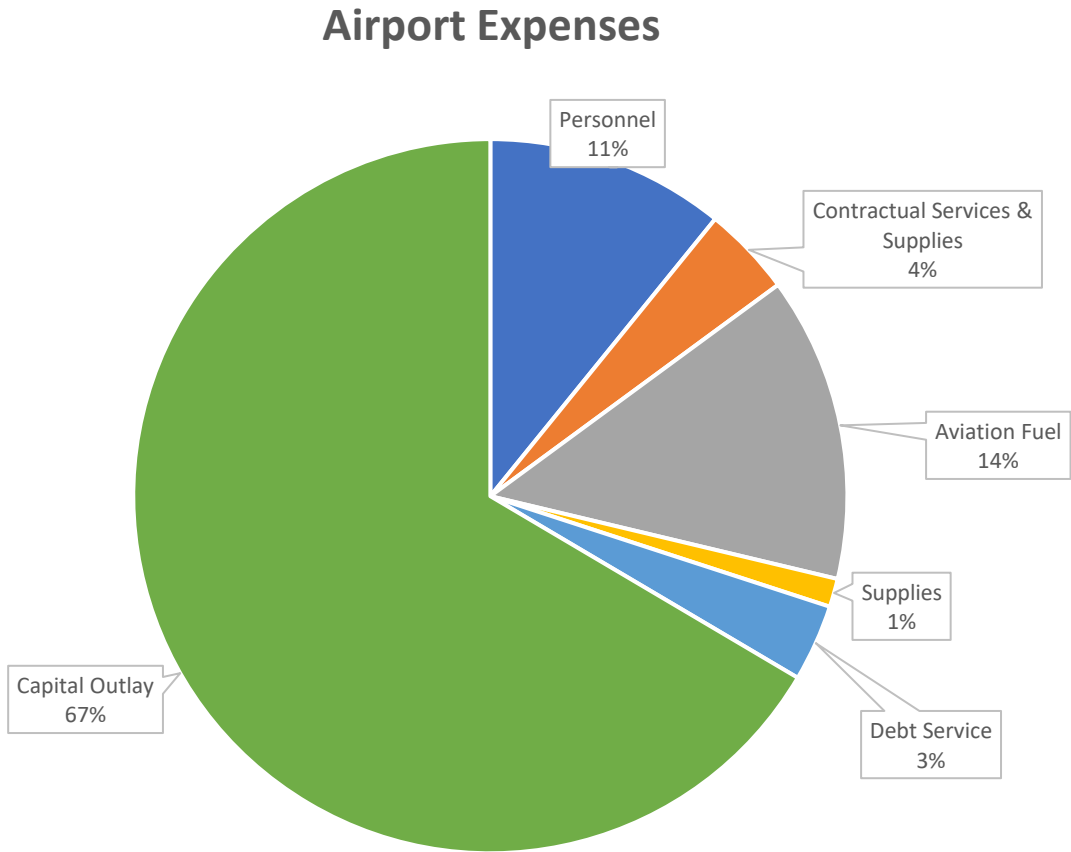
Airport Revenues



Section VII, Item 1.

Federal Grant	64%	\$ 985,000
Hangar Rent	6%	\$ 91,000
Rental Income	7%	\$ 113,548
Aviation Fuel Sales	16%	\$ 247,500
Property Tax	4%	\$ 56,744
Interfund Transfer	3%	\$ 50,000
Other	0%	\$ 1,700
		\$ 1,545,492

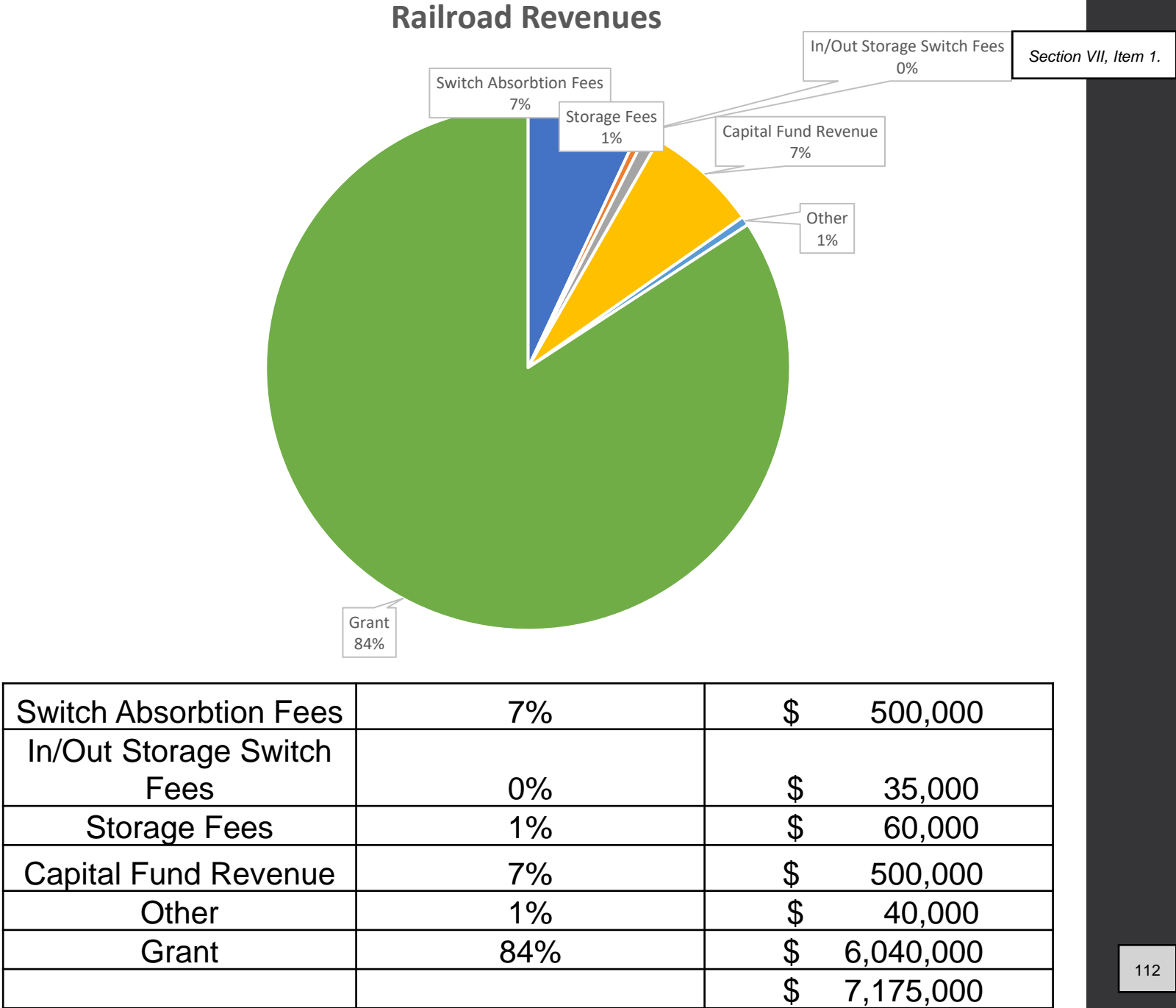
Airport Expenses



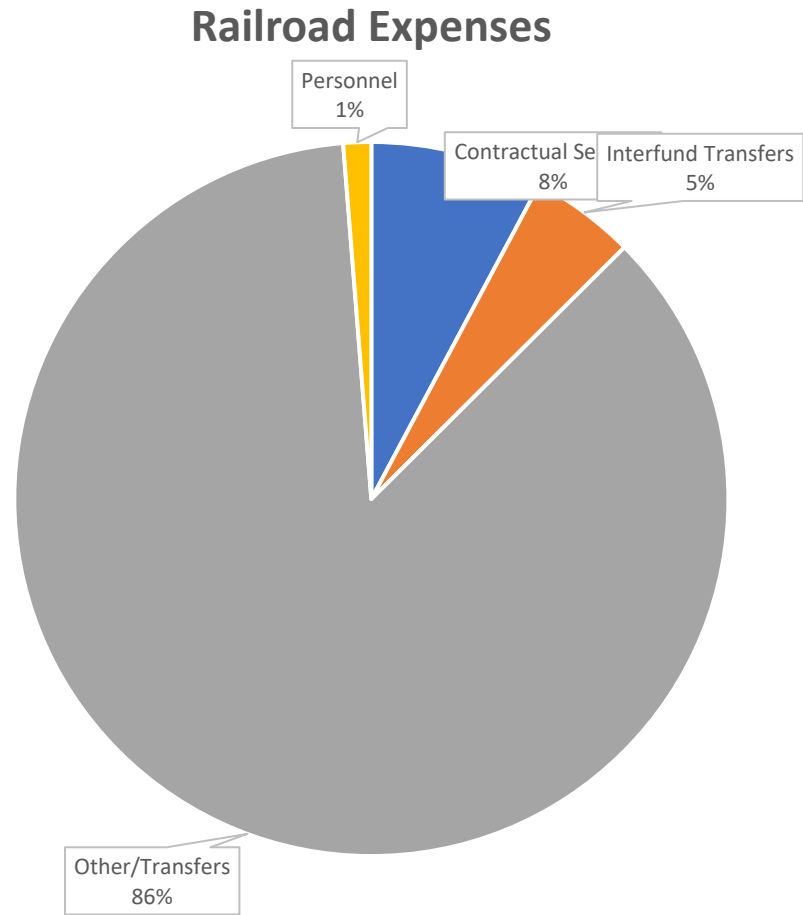
Personnel	11%	\$ 176,722
Contractual Services & Supplies	4%	\$ 66,300
Aviation Fuel	14%	\$ 225,000
Supplies	1%	\$ 20,900
Debt Service	3%	\$ 56,744
Capital Outlay	66%	\$ 1,083,500
Other	0%	\$ 2,000
		\$ 1,631,166

Railroad

Railroad Revenues



Railroad Expenses

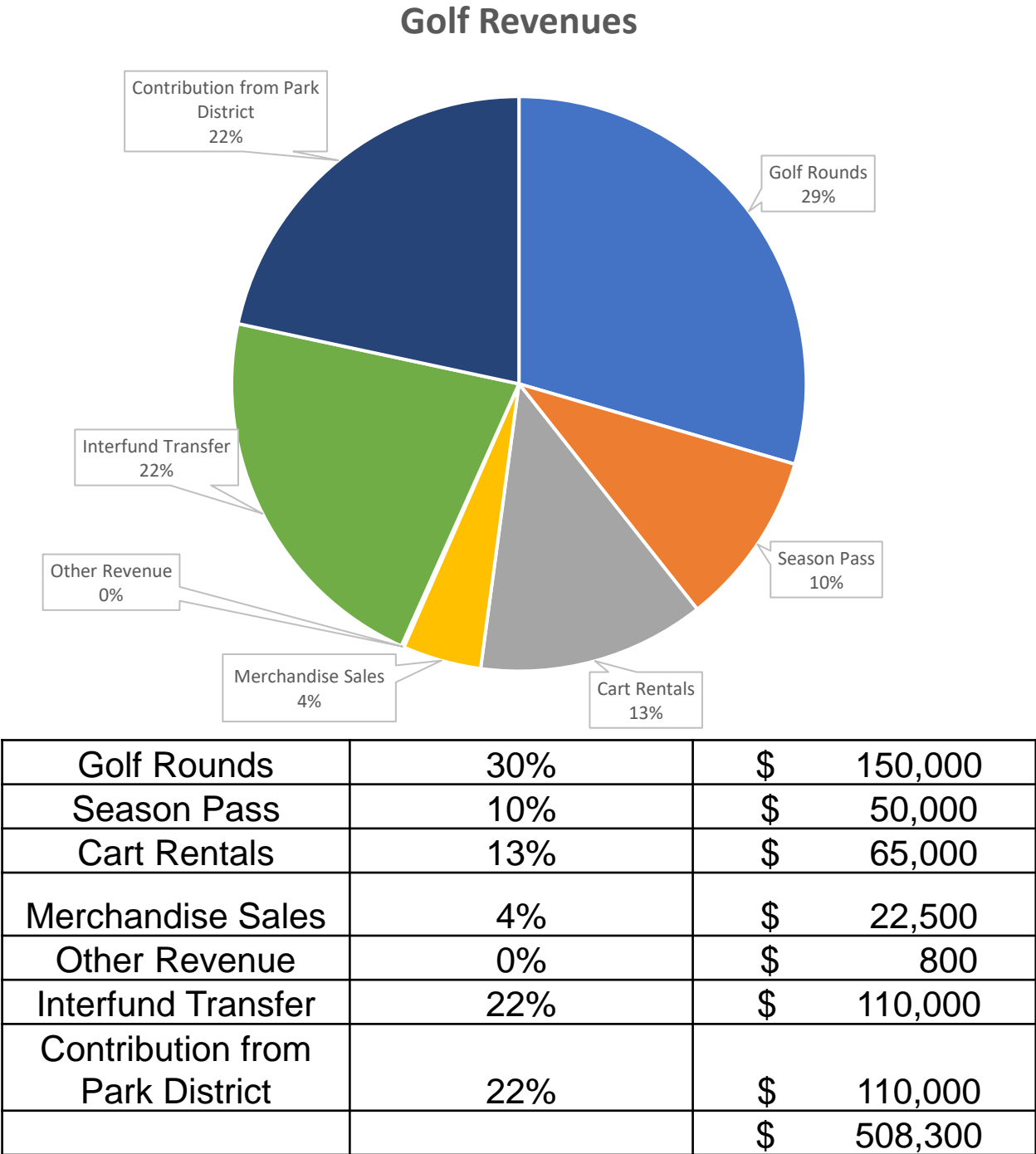


Contractual Services	8%	\$ 597,353
Interfund Transfers	5%	\$ 363,000
Other/Transfers	86%	\$ 6,600,000
Personnel	1%	\$ 96,573
		\$ 7,656,926

Golf Course

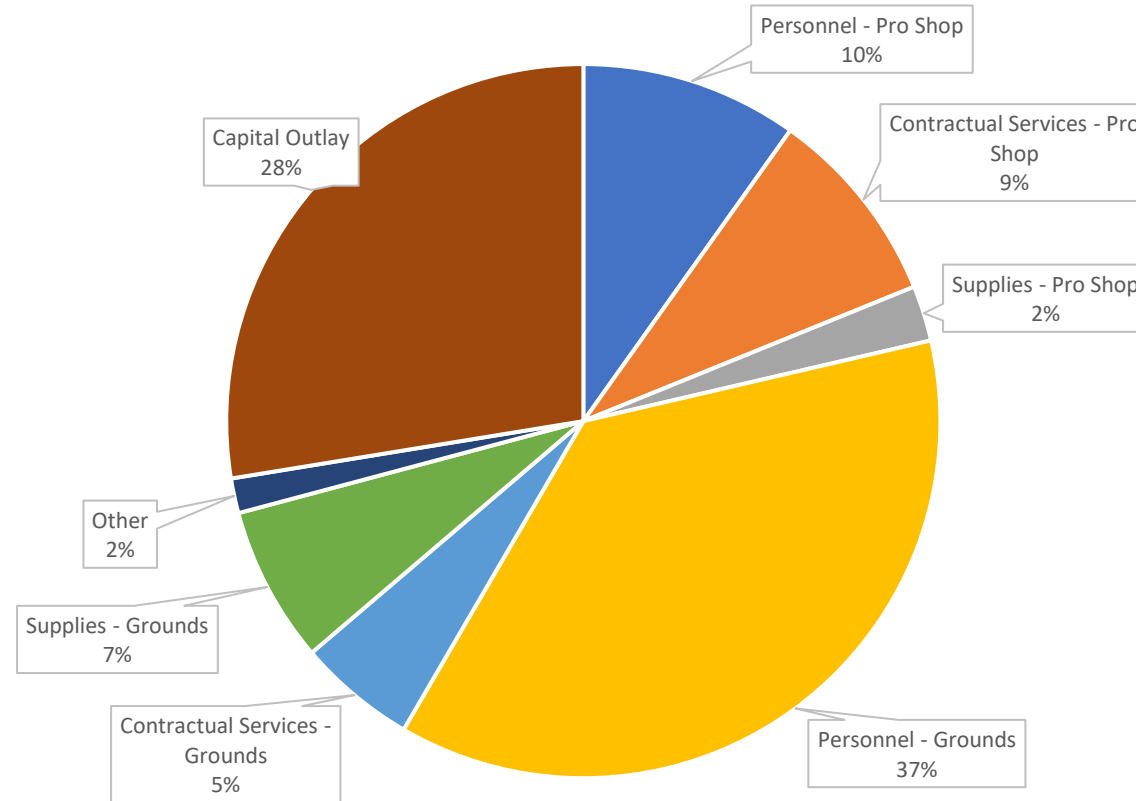
A photograph of a golf course green with a white golf ball in the foreground. In the background, there is a yellow flag on a pole and a dense line of trees under a clear sky. The text "Golf Course" is overlaid in a large, white, serif font.

Golf Course Revenues



Golf Course Expenses

Golf Expenses

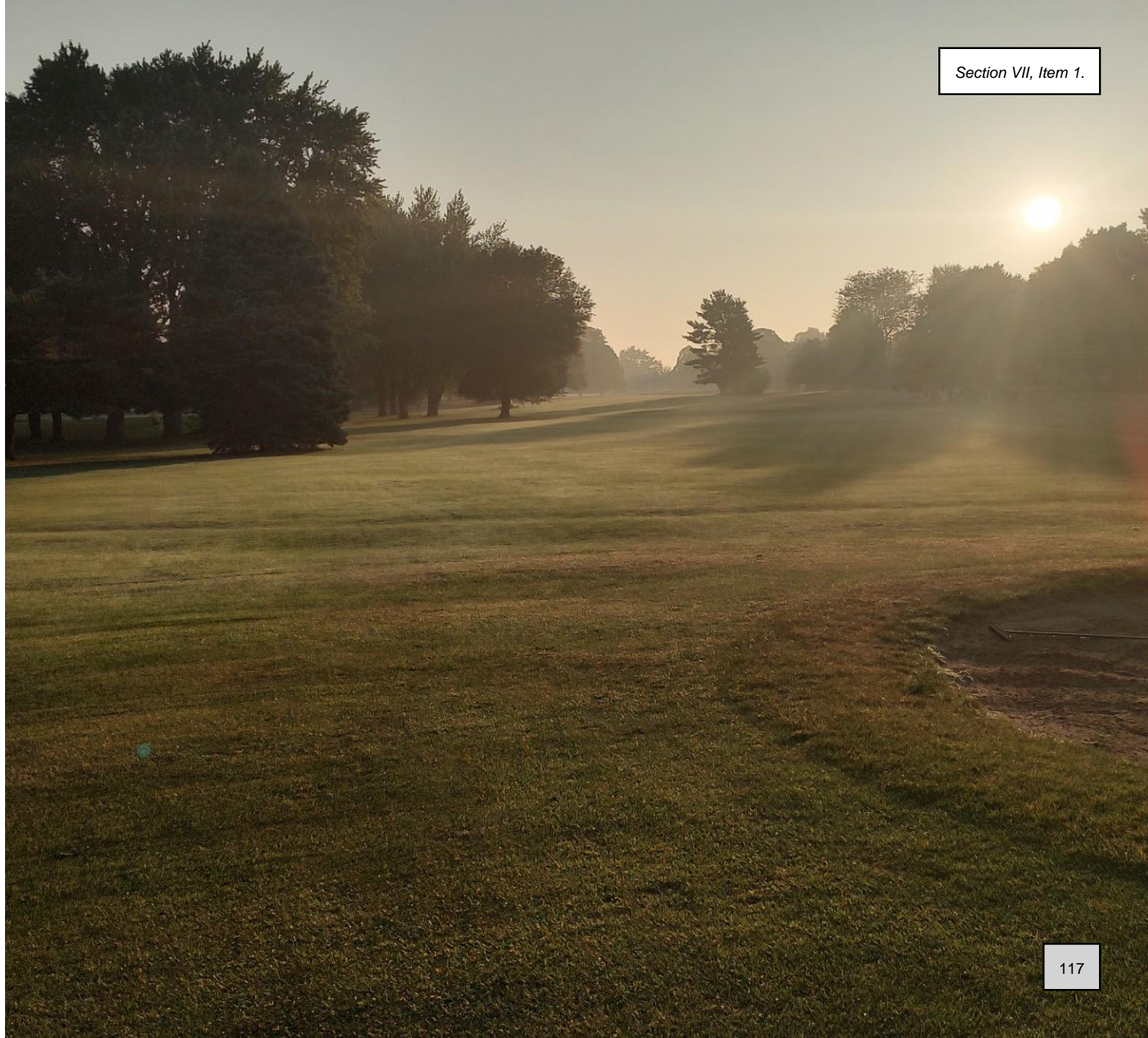


Section VII, Item 1.

Personnel - Pro Shop	10%	\$ 50,000
Contractual Services - Pro Shop	9%	\$ 45,750
Supplies - Pro Shop	3%	\$ 12,750
Personnel - Grounds	37%	\$ 188,009
Contractual Services - Grounds	5%	\$ 27,250
Supplies - Grounds	7%	\$ 36,000
Other	2%	\$ 8,000
Capital Outlay	28%	\$ 140,000
		\$ 507,759

Fairways Improvements 2024

- 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

Section VII, Item 1.



Community Development/ED Projects

Section VII, Item 1.





Public Works/Engineering

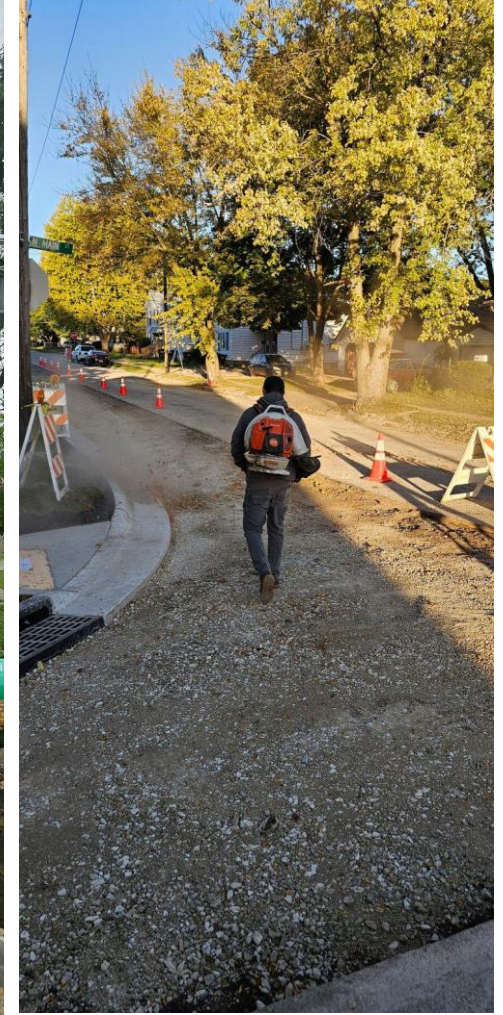


Public Works & Engineering

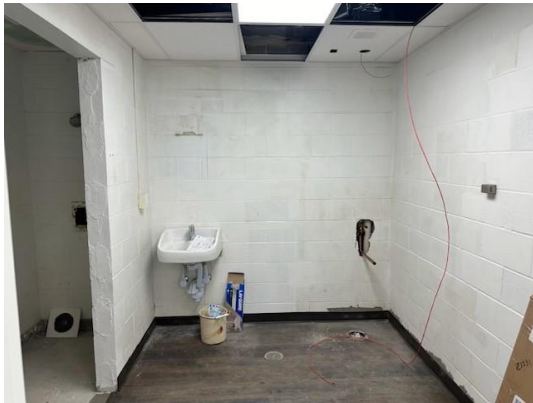
Section VII, Item 1.



Public Works & Engineering



2024- 2025 Projects- Police/Fire/EMS





Existin



Expa



Existing



Expanded Viewing Area

Railfan Park & Golf Course

2024-2025 Projects - Electric



2024-2025 Projects - Electric



2024-2025 Projects - Water & Water Rec



Grants Received 2023-2025

- 2024 SRF Water Principal Loan Forgiveness \$6,000,000
- 2024 SRF Sewer Loan Forgiveness \$2,600,000
- 2024 CDBG-Sewer lining \$1,000,000
- IDCEO Rebuild & Main Streets Grant \$1,151,794
- State of IL Grant-Body Cameras \$25,000
- US Dept. Justice-Body Cameras \$50,000
- State of IL Electric Planning Grant \$150,000
- SAFER Grant FD staffing \$950,000
- Safety Training Grant \$13,000
- Downtown Mainstreet Grant \$1,100,000
- Dement Road Extension Appropriation \$6,000,000
- IDOT RR expansion planning grant \$240,000



TEAMWORK 2024



TEAMWORK 2024



TEAMWORK 2024





CITY OF ROCHELLE 2025 BUDGET WORKSHOP NOVEMBER 5, 2024

CITY OF ROCHELLE, IL 2025 BUDGET



Budget draft
November 4, 2024

City of Rochelle, Illinois
2025 Annual Budget

For the Calendar Year beginning January 1, 2025



Mayor

John Bearrows

City Council

Ben Valdivieso

Rosaelia Arteaga

Kate Shaw-Dickey

Bil Hayes

Dan McDermott

Tom McDermott

City Manager

Jeff Fiegenschuh

City Finance Director

Chris Cardott



Budget Report to Mayor & City Council

DATE: October 29,2024
To: Mayor & City Council Members
FROM: Jeffrey A. Fiegenschuh, City Manager, MPA, ICMA-CM,
RE: FY 2025 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, 2025. The numbers reflected in this document are part of the PowerPoint presentation for the November 4, budget workshop. The entire City of Rochelle proposed CY 25 budget is \$132,648,472.

Proposed General Fund Revenues for FY 25 are estimated to be \$14,864,471. Expenditures for the new fiscal year total approximately \$15,372,877. Staff is recommending the use of general fund reserves to cover onetime expenses of approximately \$508,000. These projects include work within city hall, the downtown project, and road projects. Based on this information, our team estimates the general fund cash balance will decrease to \$10,166,837. 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 \$90,956,452 of which \$35,010,378 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 \$26,319,143.

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 25 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 hiring 3 full-time FF/Paramedics and creating the rank of Captain within the Fire/EMS department.
- 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 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 2024.
- Continued investments in the city's utility infrastructure including funding for the completion of major electric distribution upgrades, completing upgrades at the diesel generation plant, phase two of upgrades at the WWTP, a new iron removal plant at well #8, lining within the sanitary sewer system and other equipment upgrades. These projects are being funded through 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 includes funding for a new roof at the RMU location on south 7th Street and building improvements at city hall and the police department.

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.
- Increasing inflationary pressures and borrowing costs. Possibility of economic recession.
- Continued regulations forcing further upgrades to Water and Water Reclamation treatment facilities.
- 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.
- Potential for significant revenue increase through a new rail transload center.

CITY OF ROCHELLE SIGNIFICANT FUNDS

The General Fund

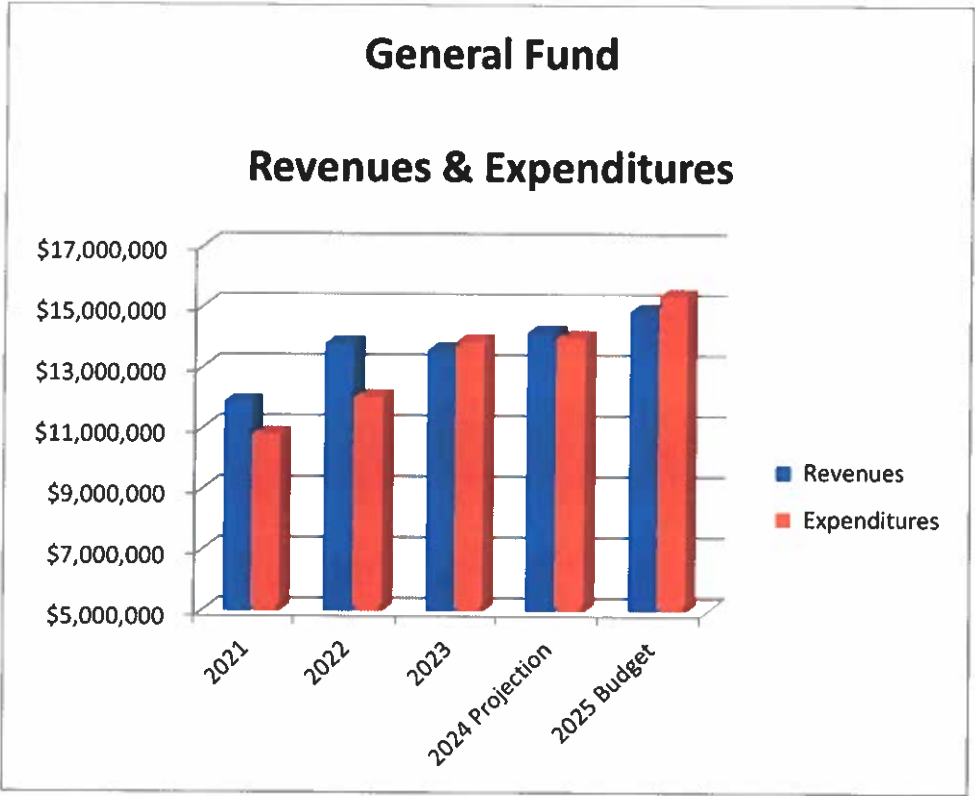
The General Fund budget supports many of the day-to-day activities of the city. The Departments housed within this Fund include Public Works, Cemetery, Engineering, Police, Fire, City Hall, Economic Development, and Community Development.

The total General Fund Budget for the new calendar year contains \$15,372,877 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 \$1,377,901 from the FY 2024 final 12 month estimated expenditures.

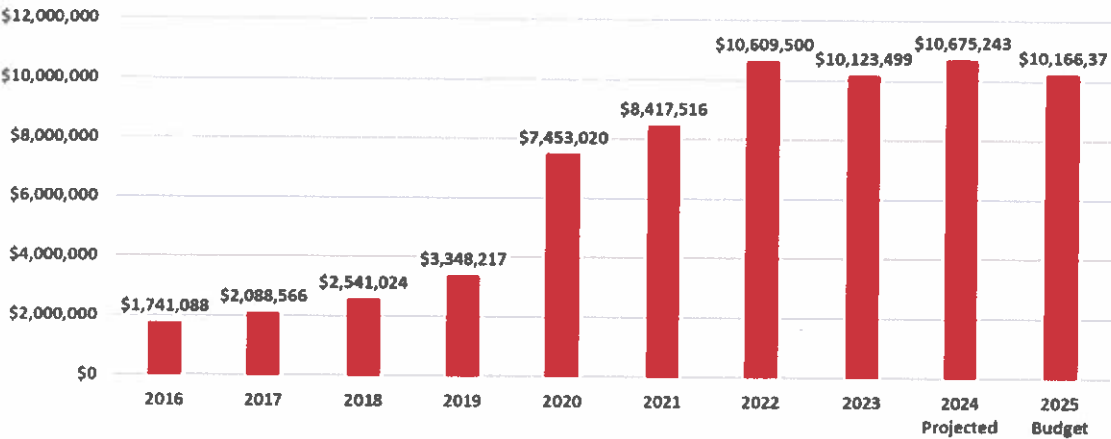
The increase is due to additional staff in public safety and public works (doing more work internally) and increased investment in capital expenditures. The general fund budget reflects average wage increases of 3% for nonunion employees to match up with the 2024 approved compensation study.

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.

GENERAL FUND REVENUES & EXPENSES

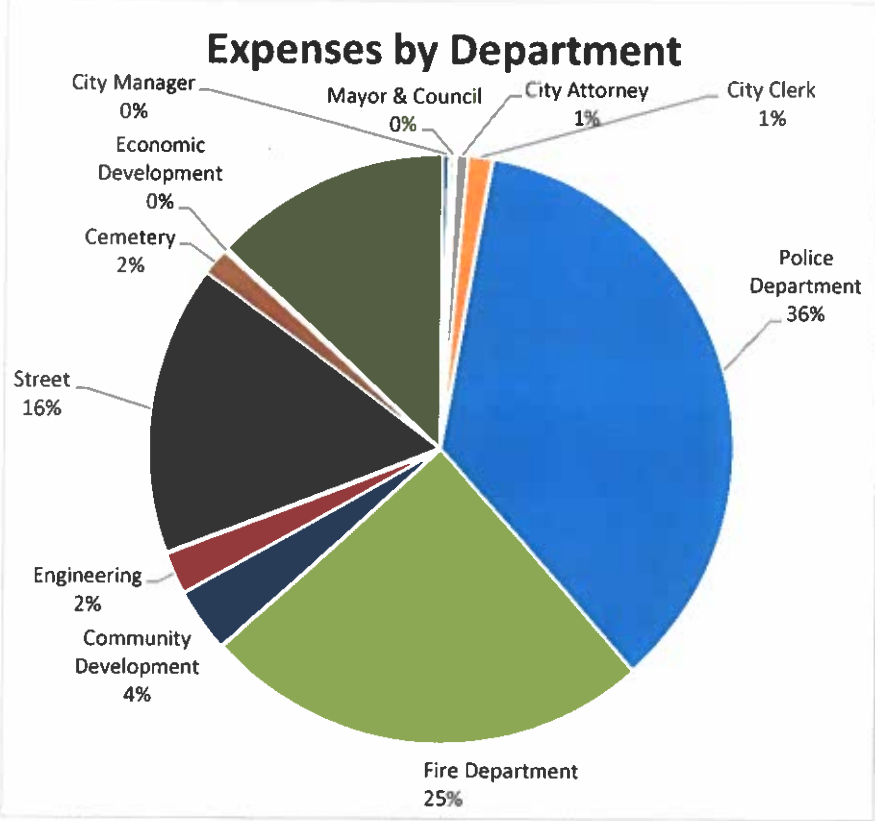


General Fund Cash



Staff is projecting a General Fund Balance of approximately \$10,166,837 at the conclusion of the new fiscal year. This represents a decrease of approximately \$508,000 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 \$4.0 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 2026 and General Obligation Bonds for the community hanger than expire 2027.

GENERAL FUND EXPENSES BY DEPARTMENT

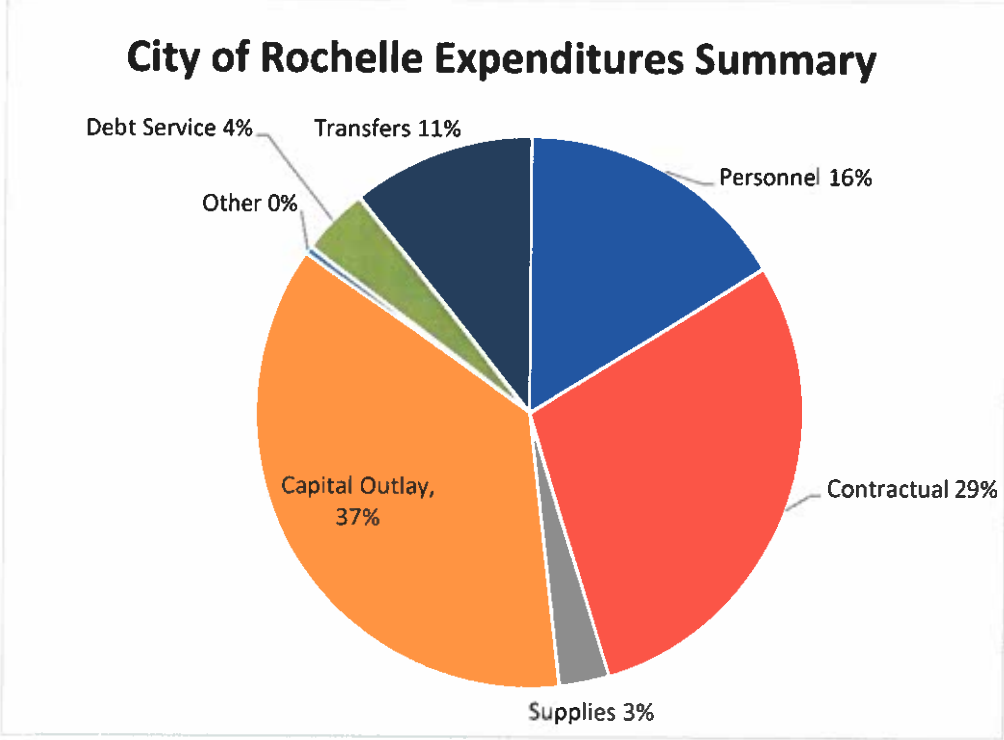


Mayor & Council	0%		\$ 60,250
City Manager	0%		\$ 41,750
City Attorney	1%		\$ 110,000
City Clerk	1%		\$ 206,040
Police Department	36%		\$ 5,497,419
Fire Department	25%		\$ 3,815,498
Community Development	4%		\$ 541,174
Engineering	2%		\$ 358,740
Street	16%		\$ 2,456,929
Cemetery	2%		\$ 234,200
Economic Development	0%		\$ 26,800
Municipal Building	13%		\$ 2,024,077
			\$ 15,372,877

The major expenses for the General Fund include Public Safety, Public Works, Cemetery, Community Development, City Hall, and Engineering. Within each department, the major expenses include Personnel Services (salaries and benefits), Contractual Services, Supplies and Capital Outlay.

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 16% when factoring in power purchase costs and capital investments.

Total City of Rochelle Expenditures



Personnel	16%	\$ 21,439,038
Contractual	29%	\$ 38,535,758
Supplies	3%	\$ 3,892,228
Capital Outlay	37%	\$ 48,542,937
Other	0%	\$ 615,200
Debt Service	4%	\$ 5,296,018
Transfers	11%	\$ 14,327,293
		\$ 132,648,472

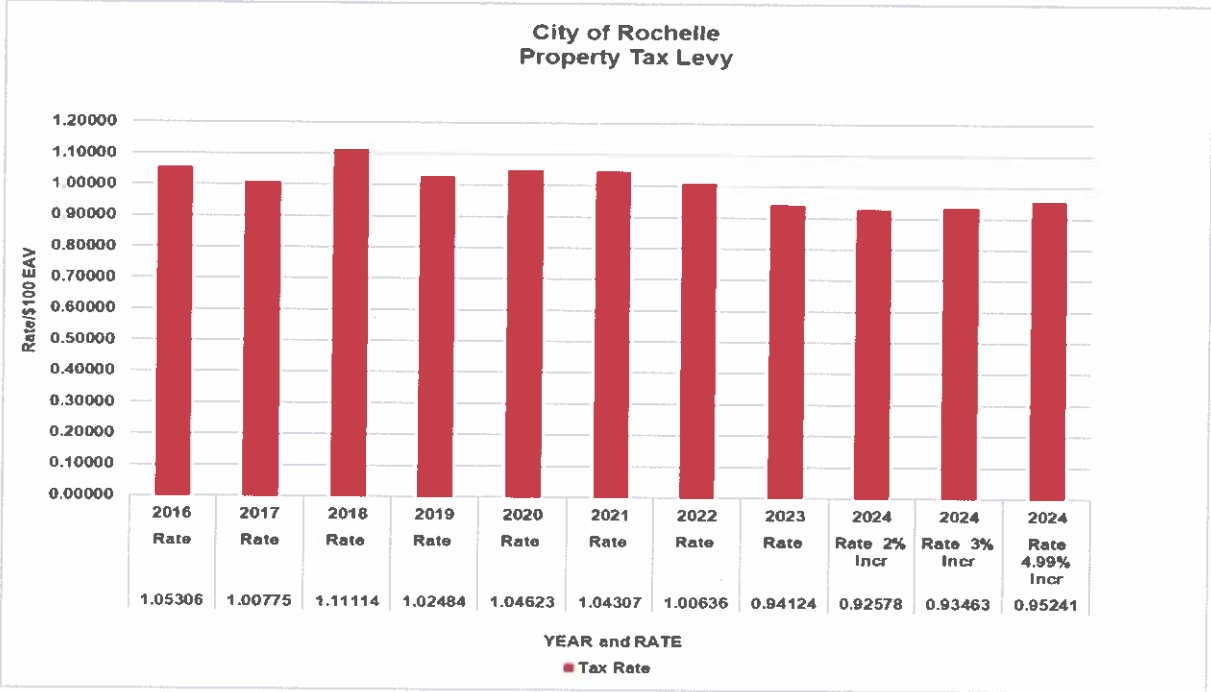
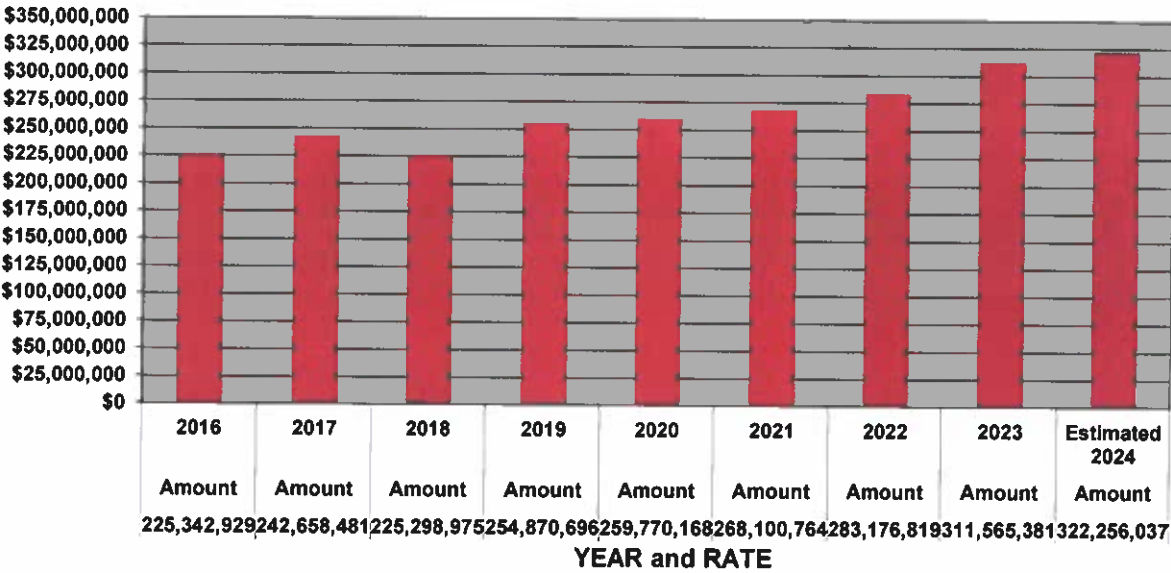
MAJOR REVENUE SOURCES OF THE GENERAL FUND

City Property Tax Rate

The final budget is based on a Property Tax Request of \$3,011,895, which equates to a rate of \$0.934628 per \$100 of assessed valuation. This is an increase of \$76,317 over the previous fiscal

year, but due to increased EAV estimates, the actual rate will decrease by \$.006. The overall amount allocated to the General Fund is decreasing approximately \$122,000 or 14% 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 2016, the rate has remained below \$1.05. Below are several charts highlighting the city's Equalized Assessed Value and Tax Levy request.

City of Rochelle
EAV



For homeowners in the City of Rochelle, the city’s total Property Tax requests accounts for less than 13% of their overall consolidated county-wide Property Tax bill. Below are three examples of what a typical homeowner will pay in city Property Tax levied in 2024 and paid in 2025 based on the estimated EAV and Levy amount approved by the city council. As you can see, a 3% increase in the city’s tax request equates to the average homeowner’s bill decreasing between \$2-\$4 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.

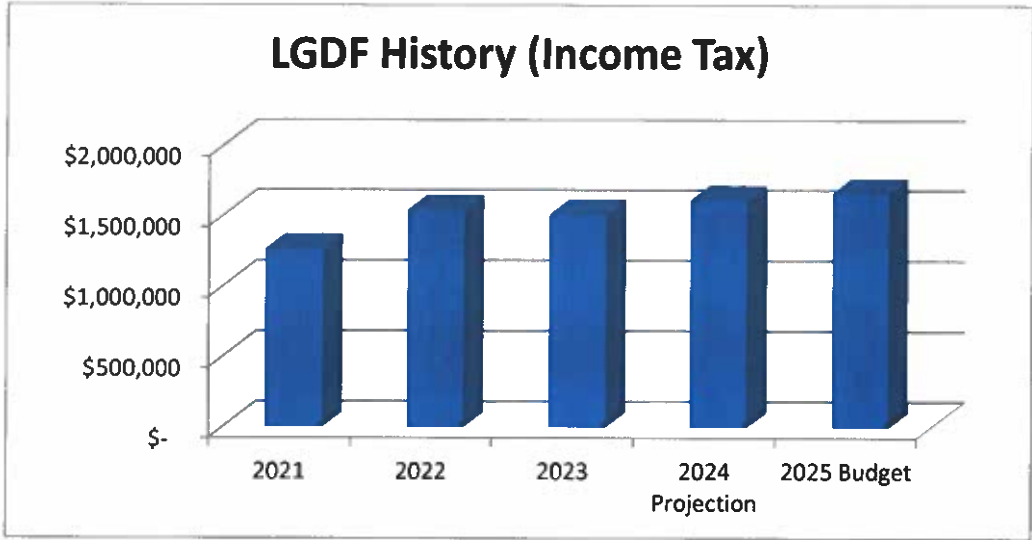
Residential Taxpayer
Tax Levy Impact

		2023	2% incr	3% incr	4.99% incr
<u>Market Value</u>	<u>EAV</u>	<u>0.941240</u>	<u>2023 Rate</u>	<u>2023 Rate</u>	<u>2023 Rate</u>
			<u>0.925784</u>	<u>0.934628</u>	<u>0.952409</u>
\$100,000	\$33,333	\$313.75	\$308.59	\$311.54	\$317.47
\$150,000	\$50,000	\$470.62	\$462.89	\$467.31	\$476.20
\$200,000	\$66,667	\$627.49	\$617.19	\$623.09	\$634.94

Local Government Distributive Fund

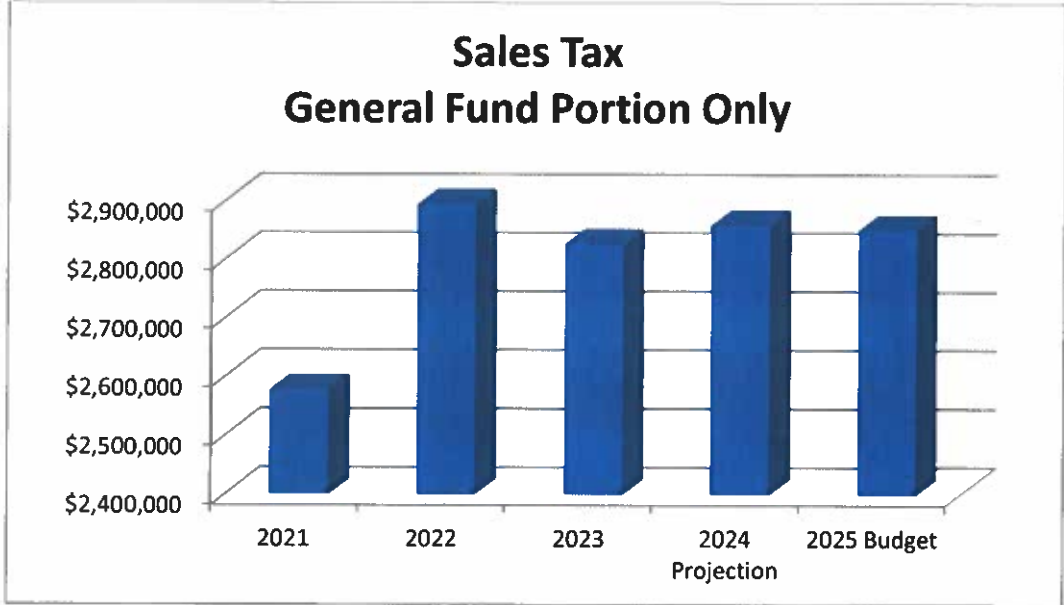
The national economy continues to show signs of some larger scale issues. However, due to increases in state income tax collections, staff feels confident the local government distributive fund (LGDF) revenues will remain strong and increase in 2025. LGDF revenues are one of the major revenue sources 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 anticipates collecting \$1,661,646 in LGDF funds in 2025.

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.



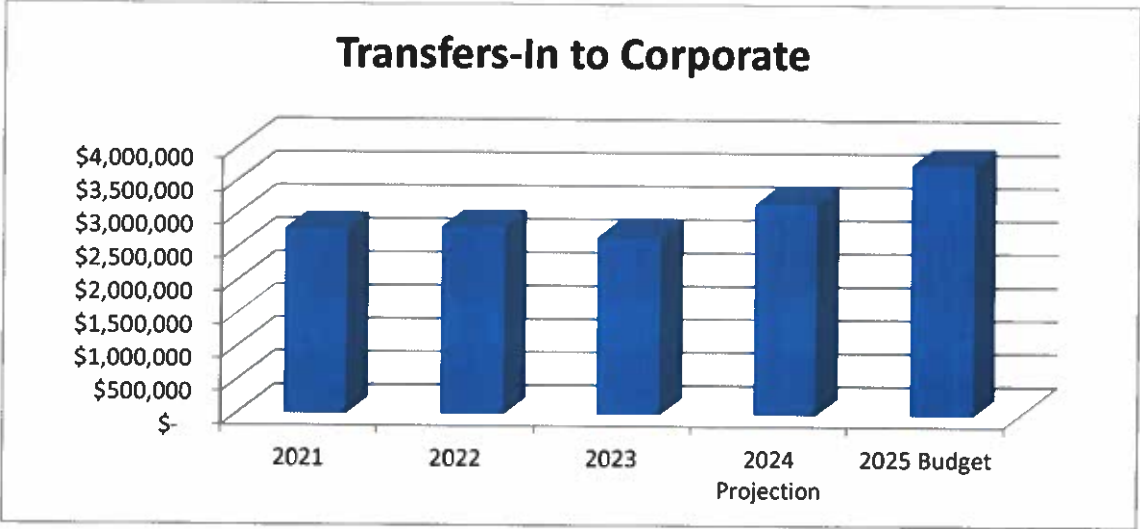
State Collected Sales Tax-1%

Since 2016, the city's 1% State Shared Sales Tax has been increasing with 2025 projections on par with the near record collections in 2024. The general sales tax receipts constitute approximately 19% 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. The state-shared 1% Sales Tax is one of the best indicators of actual sales within the community. Even with inflationary pressures and product shortages, staff is estimating conservatively for these tax collections in the new fiscal year. Positively, Rochelle continues to see new businesses opening including multiple businesses in the downtown area new and redevelopment of restaurants and a host of other facilities. 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 \$3,758,824, which is approximately 25% of General Fund revenue. The transfers are based on previous year 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 water, water rec landfill fund to cover costs associated with 2 addition 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. The increased transfers are being offset by reduced expenditures in the affected utility funds.



General Fund CIP

Fire/EMS

PROJECT	DESCRIPTION	AMOUNT
New Ambulance	Ambulance replacement due to age and mileage, one delivered in 2025 (On order, F24), another in 2027 (F20), 2030 (F21)	\$355,000
Totals		\$355,000

Public Works & Solid Waste

Project	Description	Amount
Street Sweeper	Street sweepers are used to collect debris from our roads and help to keep pollutants out of our stormwater system.	\$390,000
Compact Track Loader	Compact loaders are the most used and versatile pieces of equipment at the Street Department.	\$45,000
Mini Excavator	Replace the 2015 mini excavator with a new and one size larger mini excavator	\$40,000
Vehicle/Single & Tandem Axle Dump Trucks	Create a 14 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.	\$130,723
Other Improvements/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 overall canopy. Trees help form the character of a community and provide many benefits. Trees improve property values, reduce cooling costs, clean the air, and produce oxygen. Studies show trees can improve health, lower anxiety, and produce social neighborhoods. Other improvements includes roof repairs and coatings.	\$60,000
Total		\$665,723

CIP – Roads, Bridges, Storm Sewers

PROJECTS	DESCRIPTION	AMOUNT
Sidewalks/Pedestrian Path Annual Program	Annual sidewalk, curb and gutter replacement, and shared use path improvements	\$380,000
14th Street storm sewer drainage improvements	14th Street storm sewer drainage improvements from Carrie Ave south to the Westview interceptor	\$374,000
Flagg Road/20 th Street improvements-join project with Ogle County	Improvements include intersection geometrics, traffic signals and approach lanes of Flagg and 20 th	\$2,518,000
1st Ave pavement improvements project	1st Ave pavement improvements project from 9th Street to 2nd Street	\$25,000
8 th Avenue pavement reconstruction PH2	8th Avenue pavement reconstruction PH3. 8th Ave from Woolf Ct to 10th St	\$127,000
Shared Use Path and Sidewalk Steward Rd./Carton Ct.	Shared use path and sidewalk Steward Road/Caron Ct per development agreement	\$180,000

CIP – Roads, Bridges, Storm Sewers

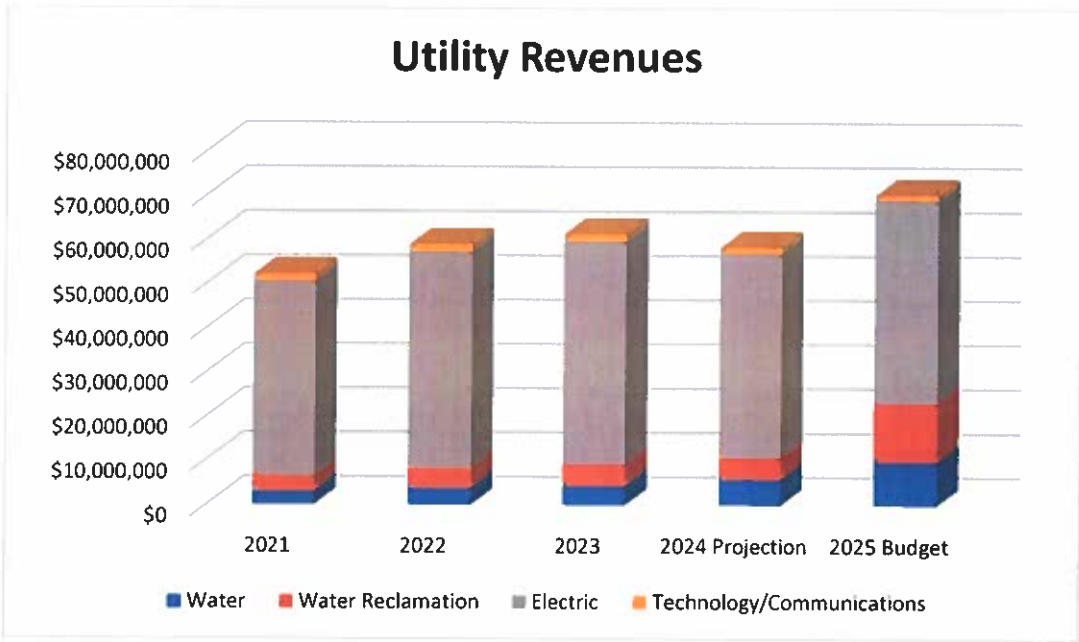
PROJECT	DESCRIPTION	AMOUNT
South Main Street Improvements Phase 2 Steam Plant Road to Veterans Parkway	Reconstruction and widening of South Main Street from Steam Plant Road to Veterans Parkway. This project is partially funded with MFT EDP funds through IDOT	\$1,595,000
Other Street and Alley Improvements	Routine maintenance, replacement or reconstruction of street pavements, shoulders, curb or gutter.	\$165,000
7 TH Avenue Bridge Replacement	Bridge and roadway approach removal and replacement w/ ROW acquisition or engineering	\$100,000
General Maintenance	General maintenance related to various streets, sidewalks, traffic control, signage and storm sewer work	\$125,000
General Bridge Maintenance	Ongoing maintenance expenses of city bridges	\$188,000
Totals		\$5,777,000

Community Development/TIF

Project	Description	Amount
Rebuild Downtown & Main Streets Grant	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 (corner of 4th Avenue & 6th Street). This also included a stage and restrooms located at the corner of Main Street and 6th Avenue in the parking lot south of the Fire Department	Grant \$3,978,100
Totals		\$3,978,100

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 \$90,956,452 or 69% 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.



	2021		2022		2023	2024 Projection	2025 Budget			
Water	\$	2,898,626	\$	3,644,620	\$	4,170,816	\$	5,744,583	\$	9,748,167
Water Reclamation	\$	3,556,613	\$	4,531,926	\$	4,994,944	\$	4,913,827	\$	13,384,141
Electric	\$	44,127,866	\$	49,013,304	\$	50,575,563	\$	46,415,820	\$	45,973,091
Technology/Communications	\$	1,491,266	\$	1,671,096	\$	1,530,303	\$	1,180,850	\$	1,163,000

Electric

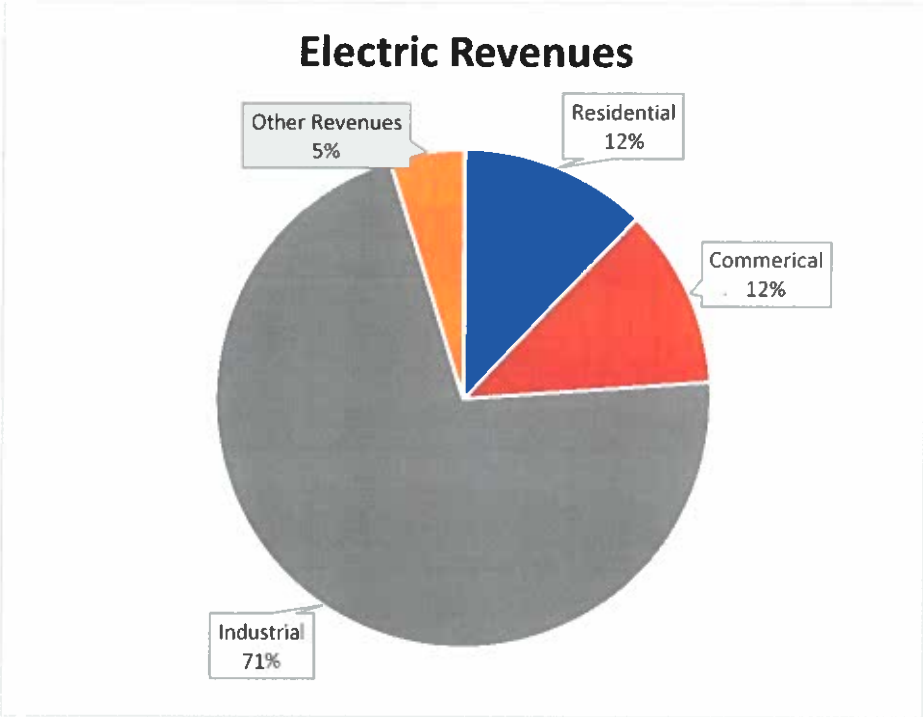
The single largest utility fund and overall city fund is the Electric Fund. This fund covers all the costs associated with the purchase, distribution, and utility billing to all properties within the RMU service territory. The combined budget for the Electric Department FY 25 is approximately \$53,763,775. Revenues for the department are estimated to be \$45,973,091. 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. 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 2024, which is atypical for an electric utility. We are also conducting another rate study through UFS and will bring proposals to council in 2025. We are looking at creating a 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. We are also looking at adding depreciation as an actual expense in all utility funds to save up for future capital expenditures.

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.

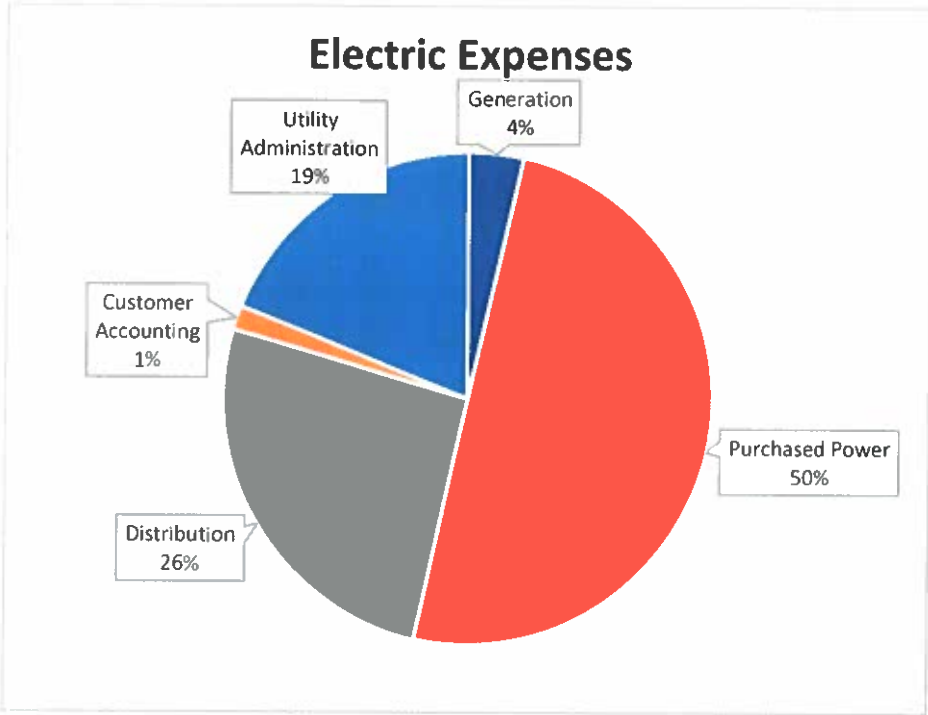
Capital investments account for 18% of the overall budget. Total investments in FY 25 are estimated to be approximately \$10 million. This includes investments in a new substation, distribution line expansion, replacement of equipment, burying overhead lines and completion of projects at the power plant.

Overall, the department continues to see increases in sales and a healthy reserve fund balance. With the addition of Wheatland Tubing and other industrial customers, our load management program and possible expansions of our hydroponic and data centers, 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 2026.

No major staffing changes are being considered in 2025. The budget includes maintaining current staffing levels. Ensuring front line staffing remains constant is extremely important for effective utility operations and ensuring employee safety.



Residential	12%	\$ 5,580,000
Commerical	12%	\$ 5,400,000
Industrial	71%	\$ 32,735,000
Other Revenues	5%	\$ 2,258,091
		\$ 45,973,091



Generation	4%	\$ 1,918,176
Purchased Power	50%	\$ 26,779,746
Distribution	26%	\$ 14,040,212
Customer Accounting	2%	\$ 832,300
Utility Administration	19%	\$ 10,193,341
		\$ 53,763,775

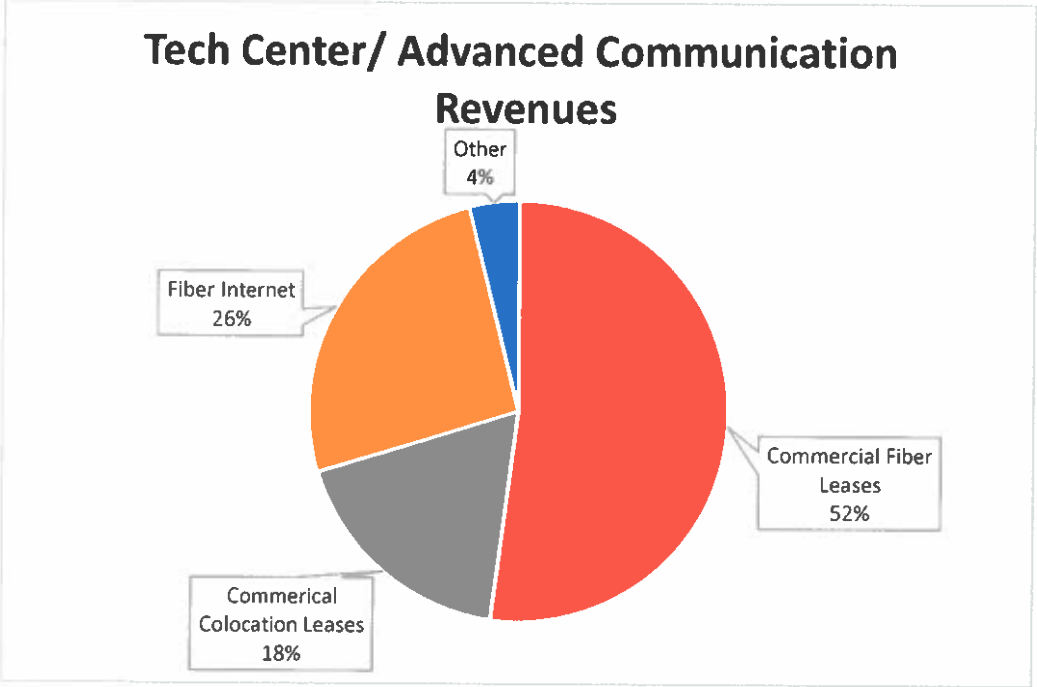
PROJECT	DESCRIPTION	AMOUNT
Overhead Distribution	System improvements to the distribution lines. Includes materials such as poles, transformers, conductors and bolts. RMU maintains 270 miles of overhead and underground distribution lines	\$291,832
Distribution Upgrades-PH2	Includes new 5.8 mile connection of 34.5kv line from Prologis Park Substation to new Centerpoint Substation. Distribution sub with 20 MVA 34.5 to 13.8 kv	\$9,800,000
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
Distribution-Underground	Blanket to repair and maintain underground lines due to age	\$212,242
Power Plant Upgrades	General maintenance and upgrades.	\$364,140
Streetlights	Replacement of streetlights poles with LED lighting throughout the City as needed.	\$190,000
Total		\$11,108,214

Technology Center & Advanced Communications

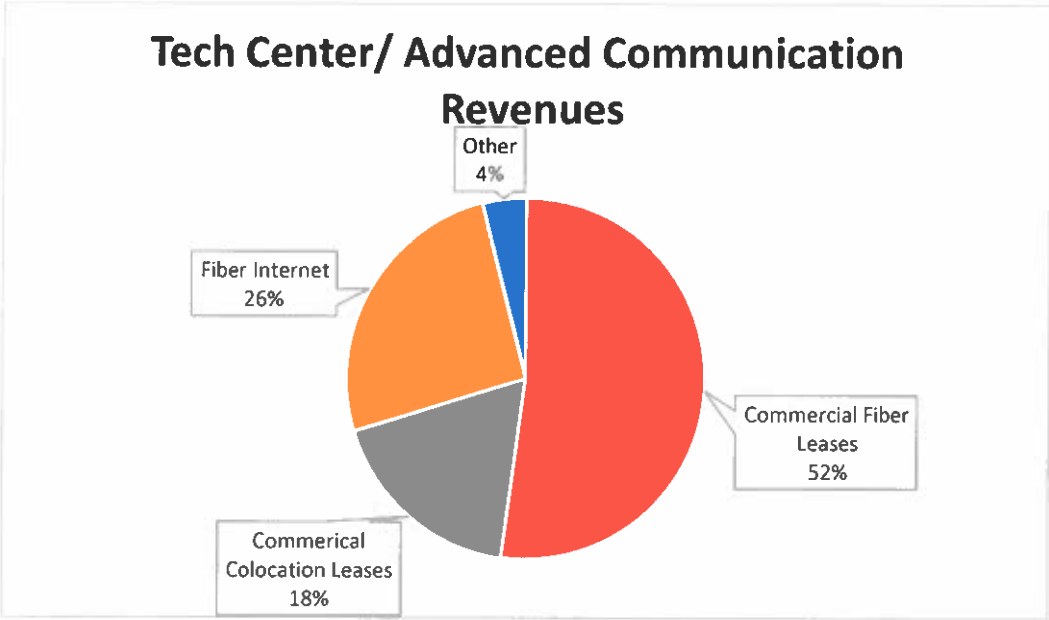
In 2017, the Technology Center and Advanced Communications Funds were combined into one distinct fund. This Fund serves all fiber and internet customers, along with all collocation and remote server clients. In 2017, the combined fund had a deficit of over \$1,100,000. The new Director of Advanced Communications 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 2024 the fund is projected to maintain a positive cash balance of over \$514,000. Unfortunately, our largest collocation customer Follet discontinued services in May. Because of this, staff budgeted conservatively in relation to revenues and by not anticipating replacing those lost revenues in 2025. Due to this the overall fund balance is expected to decrease by \$510,000. However, if necessary, there is one large capital expenditure that can be delayed.

Projected revenues for 2025 are \$1,163,000, while expenditures are estimated to be \$1,667,653. The deficit is due to many years of delayed maintenance projects at the Tech Center and throughout the fiber network and a reduction in collocation revenues

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 to our customers. Important initiatives for the department in 2025 include improvements to the Tech Center, investments in updating outdated equipment, conducting additional cybersecurity assessments, and hiring an engineer to assist with expanding collocation services.



Commercial Fiber Leases	52%	\$	605,500
Commerical Colocation Lease	18%	\$	212,000
Fiber Internet	26%	\$	300,000
Other	4%	\$	45,500
		\$	1,163,000



Commercial Fiber Leases	52%	\$	605,500
Commerical Colocation Leases	18%	\$	212,000
Fiber Internet	26%	\$	300,000
Other	4%	\$	45,500
		\$	1,163,000

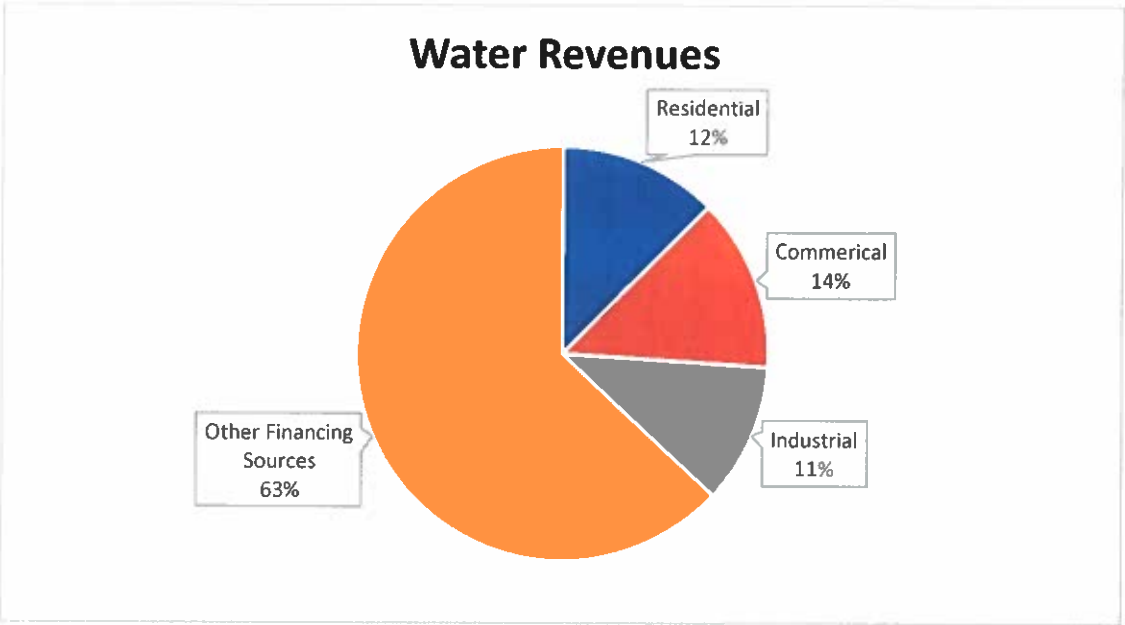
Tech Center/AC/Network Admin

PROJECT	DESCRIPTION	AMOUNT
Fiber Infrastructure Upgrades	External audit recommends changes to the network configuration to segment city data, SCADA and security enhancements	\$35,000
Tech Center AV system	The AV system at the Tech Center is old and has experienced equipment failure in the last year. We will be using these funds to upgrade the AV system before we suffer a catastrophic failure.	\$100,000
Total		\$135,000

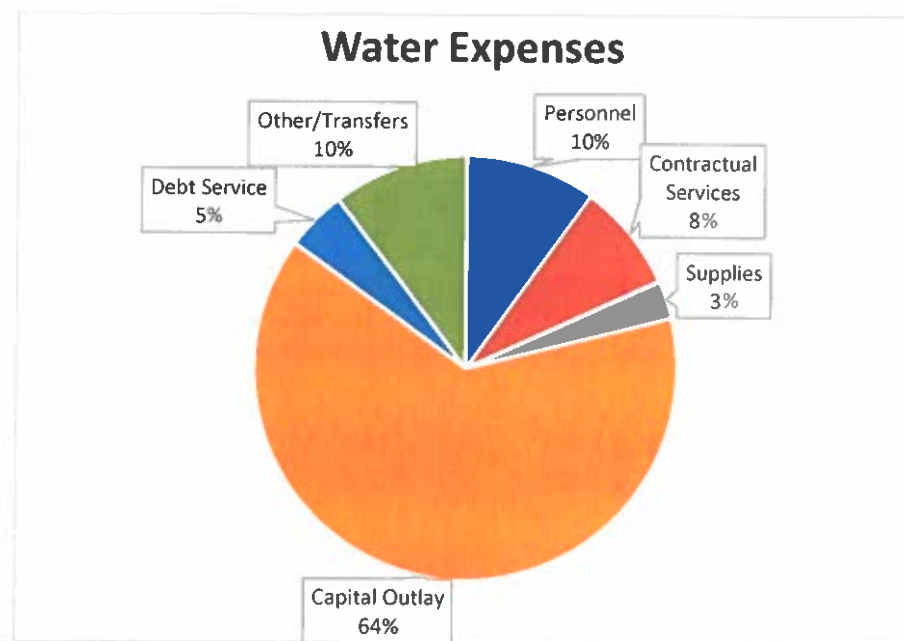
Water/Water Reclamation

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 25 is estimated to be \$23,132,308. 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, however the city may end 25 short of required 365 days of cash in the water fund. The reduction in reserves in the water fund is due to cash funding several large capital projects and the final payment for the 1030 facility. 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.

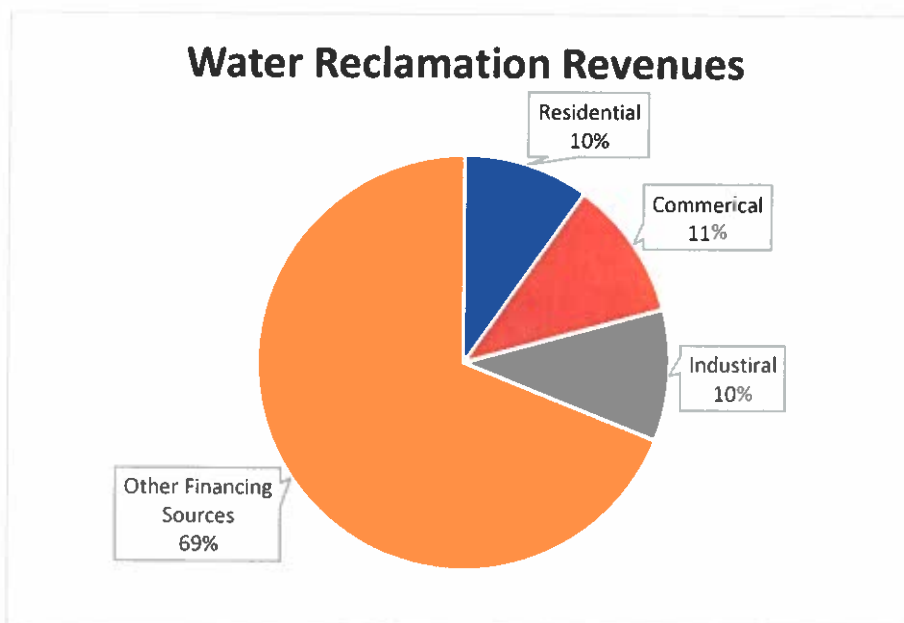
Expenses within the funds are estimated to be \$24,017,917. Most of the expenses are related to capital outlay projects and debt service payments. These projects account for approximately 69% of the total expenditures.



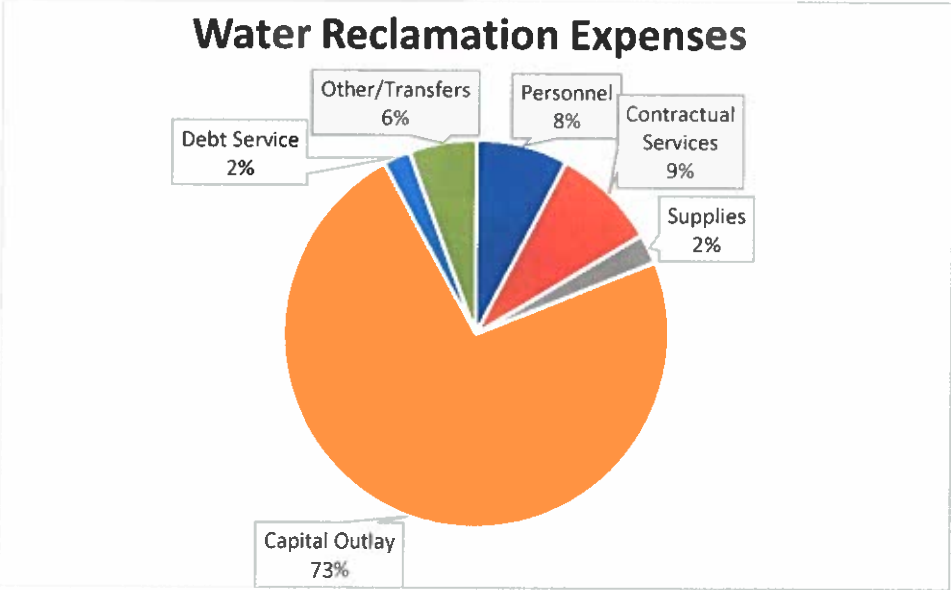
Residential	12%	\$	1,215,082
Commerical	14%	\$	1,318,746
Industrial	11%	\$	1,062,897
Other Financing Sources	63%	\$	6,151,442
		\$	9,748,167



Personnel	10%	\$	1,025,088
Contractual Services	8%	\$	857,283
Supplies	3%	\$	303,000
Capital Outlay	64%	\$	6,601,196
Debt Service	5%	\$	475,569
Other/Transfers	10%	\$	1,083,031
		\$	10,345,167



Residential	10%	\$	1,311,571
Commerical	11%	\$	1,468,685
Industiral	10%	\$	1,373,885
Other Financing Sources	69%	\$	9,230,000
			\$ 13,384,141



Personnel	8%	\$	1,045,298
Contractual Services	9%	\$	1,200,074
Supplies	2%	\$	336,323
Capital Outlay	73%	\$	10,005,182
Debt Service	2%	\$	316,656
Other/Transfers	6%	\$	769,217
			\$ 13,672,750

Water & Water Rec

PROJECT	DESCRIPTION	AMOUNT
Water Well #8-Caron Road	Construct a new well house and treatment plant to remove high iron	\$5,950,000
Tower Painting at 251 Overpass	Paint elevated storage tank at 251 overpass	\$276,854
Heavy Equipment	Heavy equipment to handle construction work such as a Crane Truck.	\$140,000
Underground emergency work	Repair and maintenance of water main system	\$106,121
Water Maintenance Blanket	Materials for preventative maintenance and repair	\$106,121
Water Tower Maintenance	Inspect and clean all water towers	\$45,000

Water & Water Rec

PROJECT	DESCRIPTION	AMOUNT
WWTP Updates Phase 2	Complete update and replacement of the Treatment Plant	\$7,886,000
Lift Station Upgrades	Upgrade aging infrastructure at the existing lift stations	\$75,000
WATER Reclamation Maintenance Blanket	Preventative maintenance and replacement of Water Reclamation infrastructure to avoid failure	\$104,591
Sewer Line Replacement/Lining Phase 4	Line approximately 20,000 feet of sewer from Washington to South Main	\$1,690,000
Underground Emergency Work	Unplanned repairs and maintenance in collection system	\$104,591
Drill/Develop New Well and Wellhouse	To drill a new well and construct a new wellhouse for increased water supply	\$100,000
Total Water/Water Rec		\$16,684,278

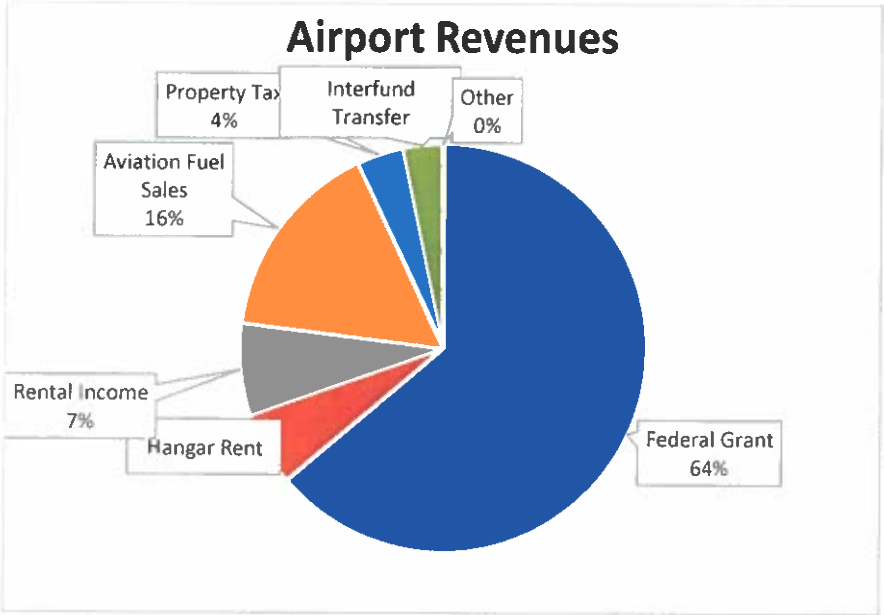
MINOR ENTERPRISE FUNDS (AIRPORT, RAILROAD, SOLID WASTE AND GOLF COURSE)

Rochelle Municipal Airport

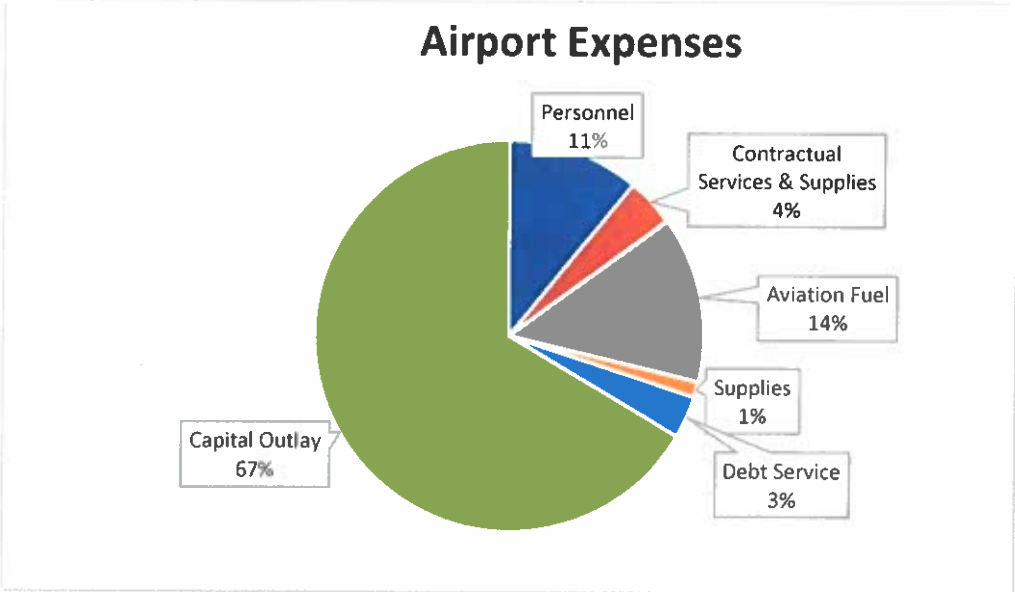
The Rochelle Municipal Airport is a unique asset to the community and contributes \$17 million per year in economic impact to our region according to the most recent IDOT study. Over the past seven years, the airport has expanded its infrastructure through numerous capital and maintenance projects. Since 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 match has come from bond funds, the general fund, and the CIR. In 2024, the city purchased the Large Car Rebuilders facility with the aid of a 95% grant from the federal and state governments. Staff also secured a light sport and helicopter service to operate out of the community hanger. Both initiatives will provide increased long-term revenues that will help to sustain the airport financially. The proposed improvements for 2025 include construction of a new 8 unit t-hanger building and the refurbishment of the airport entry lane and car parking lot.

Air traffic at the facility continues to grow. In 2024, staff recorded 10,906 take-offs and landings (April through September) compared to 10,716 in 2023 during the same period. In 2024, hanger utilization is up to 100% and there is a waiting list. Total gallons of fuel sold increase in the first 9 months of 2024 compared to the same period in 2023.

The growth of the Chicagoland Skydiving Center and the Flight Deck Bar & Grill draws thousands of people from across the country every year. In 2024, there were approximately 50,000 sky diver drops. This infusion of people benefits our hotels, restaurants, gas stations and grocery stores throughout their season.



Federal Grant	64%	\$	985,000
Hangar Rent	6%	\$	91,000
Rental Income	7%	\$	113,548
Aviation Fuel Sales	16%	\$	247,500
Property Tax	4%	\$	56,744
Interfund Transfer	3%	\$	50,000
Other	0%	\$	1,700
		\$	1,545,492



Personnel	11%	\$	176,722
Contractual Services & Supplie	4%	\$	66,300
Aviation Fuel	14%	\$	225,000
Supplies	1%	\$	20,900
Debt Service	3%	\$	56,744
Capital Outlay	66%	\$	1,083,500
Other	0%	\$	2,000
		\$	1,631,166

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.	\$1,083,500
Replace Papi System	Replaces 25 year-old Precision Approach Path Indicator (PAPI) System navigation aid because of continuous failure issues.	\$25,000
Total		\$1,108,500

The City Rail Road (CRRR)

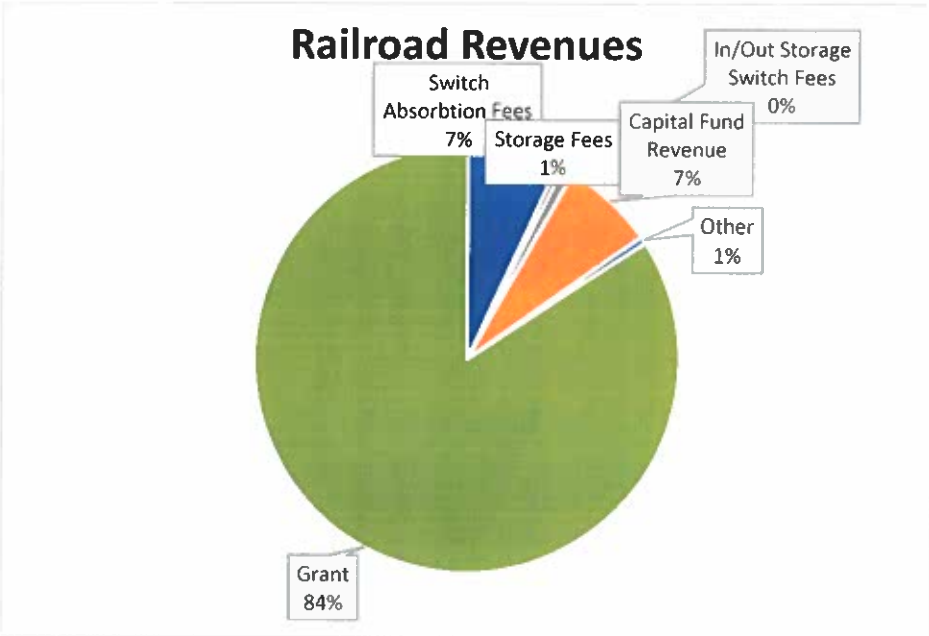
Over the past five years the CIR has experienced significant changes. Now that the Rochelle Transloading Center has been established, we are serving more industries in our area with rail services. CIR revenues are estimated to be approximately \$1,175,000 for fiscal year 2024. The RTC’s expansion in 2023, which includes new intermodal services began in summer of 2023. 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%.

Additionally, major maintenance projects are scheduled to continue into 2025. The Caron Road and Steam Plant Road Crossings will be removed and replaced. These projects include the replacement of the rail, ties, and pavement on all sides of the crossings. The project will be paid for by funds that are set aside each year from the annual income that the CIR derives from its operations.

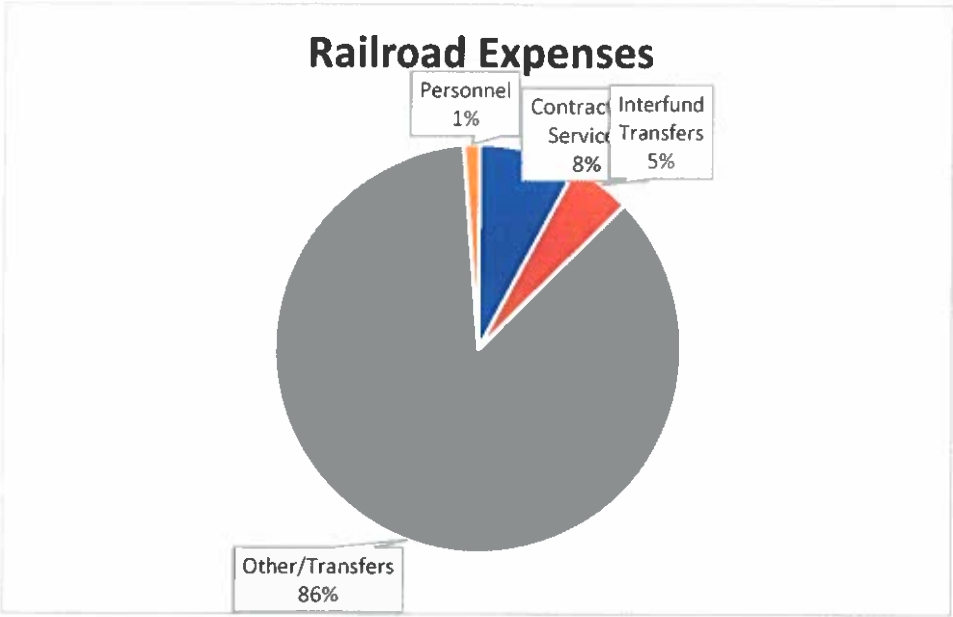
For more than a decade the city has been discussing with the BNSF the construction of a new BNSF/CIR interchange near Elva Road. Federal grant funding programs are coming available for closing of at-grade crossings and the city will be pursuing grant funding along with BNSF contributions to install a 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.

The CIR revenue covers the cost of the bond that funded the Railroad Quiet Zone, the annual fee to participate in the Lee-Ogle Enterprise Zone, nearly all costs associated with operating the Economic Development Department, transfers for airport project matching funds and contributes approximately \$50,000 to the city and GREDCO operations. Additionally, the CIR sets aside 40% of its revenue for matching future federal and state grants which cover 50%-80% of capital/maintenance projects.



Switch Absorbtion Fees	7%	\$	500,000
In/Out Storage Switch Fees	0%	\$	35,000
Storage Fees	1%	\$	60,000
Capital Fund Revenue	7%	\$	500,000
Other	1%	\$	40,000
Grant	84%	\$	6,040,000
		\$	7,175,000



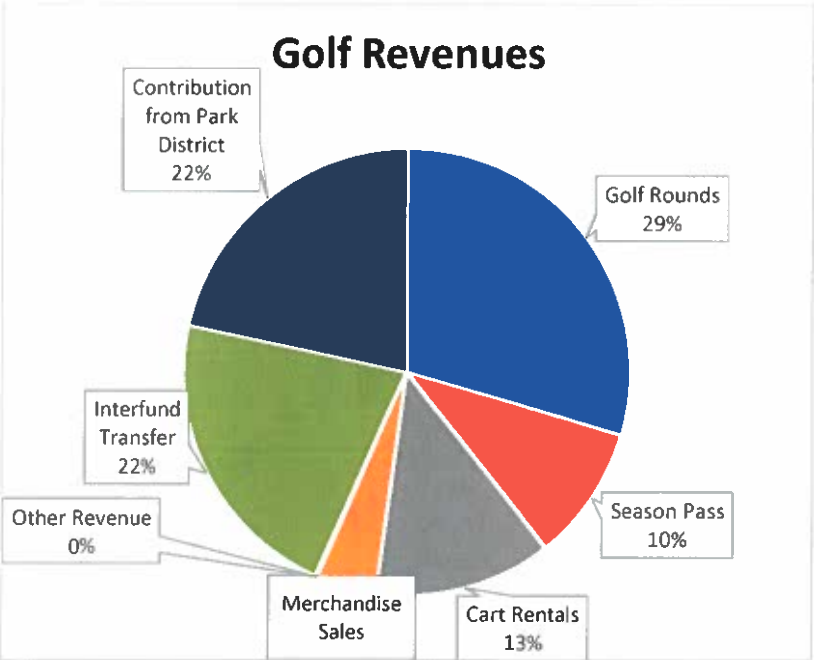
Contractual Services	8%	\$	597,353
Interfund Transfers	5%	\$	363,000
Other/Transfers	86%	\$	6,600,000
Personnel	1%	\$	96,573
		\$	7,656,926

Railroad

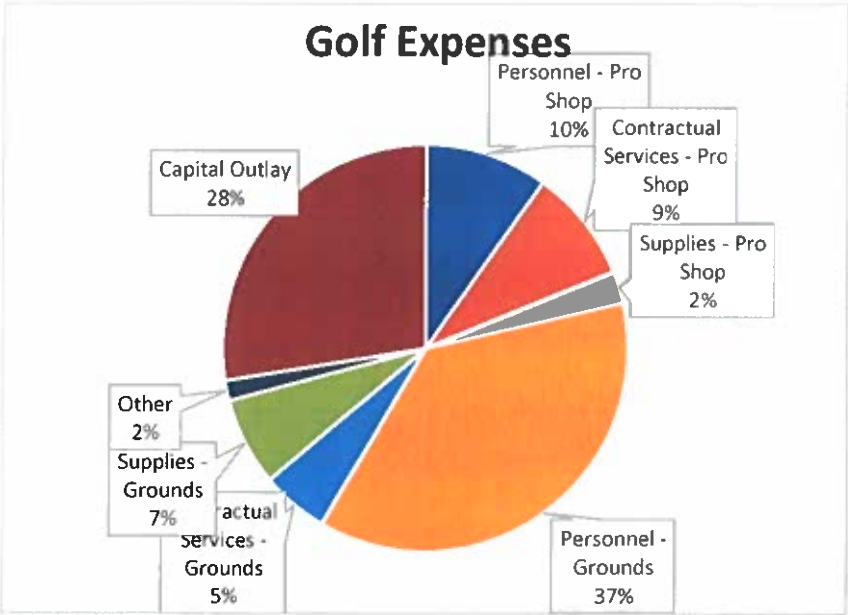
Project	Description	Amount
Eastern Expansion of RITC	The construction of a box culvert to allow for the expansion of the RITC to the east approximately 1,000 feet	\$6,000,000
Land Acquisition for Future Expansion of the Rochelle Intermodal Transload Center (RITC)	14 Acres of land South of the RITC will need to be purchased for future expansion.	\$400,000
Total		\$6,400,000

The Rochelle Municipal Golf Course

The Rochelle Municipal Golf Course (Fairways) continues to provide a valuable recreational service to our community. In 2022, the golf course had a record year selling close to 13,000 rounds. In 2023, we had our best year ever with over 15,300 rounds. In 2024 we will surpass 16,000 rounds. This year the facility sold 111 season passes and hosted over 17 group outings. 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 two new tee boxes on holes 4 and 6, 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.



Golf Rounds	30%	\$	150,000
Season Pass	10%	\$	50,000
Cart Rentals	13%	\$	65,000
Merchandise Sales	4%	\$	22,500
Other Revenue	0%	\$	800
Interfund Transfer	22%	\$	110,000
Contribution from Park District	22%	\$	110,000
		\$	508,300

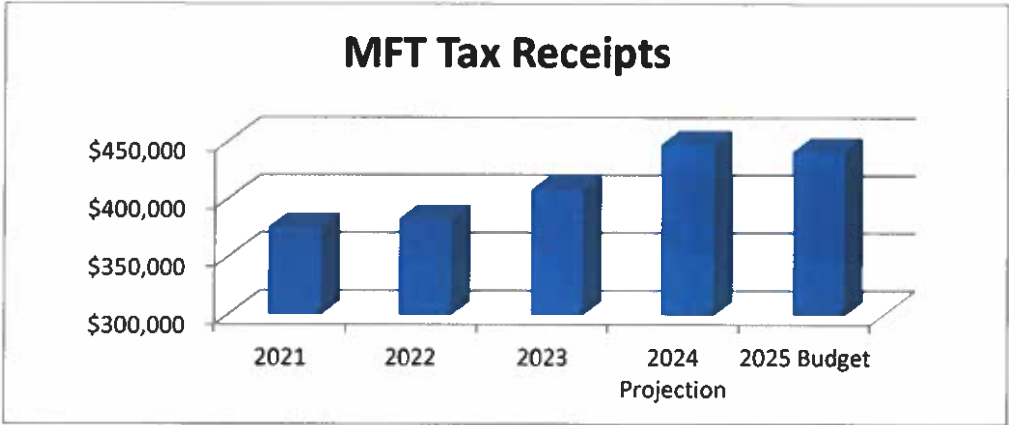


Personnel - Pro Shop	10%	\$	50,000
Contractual Services - Pro Shop	9%	\$	45,750
Supplies - Pro Shop	3%	\$	12,750
Personnel - Grounds	37%	\$	188,009
Contractual Services - Grounds	5%	\$	27,250
Supplies - Grounds	7%	\$	36,000
Other	2%	\$	8,000
Capital Outlay	28%	\$	140,000
		\$	507,759

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 25, staff is estimating collections of approximately \$440,845 (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 2025 and coming years include 7th Ave Bridge over Kyte River and the 20th Street and Flagg Road Intersection project.



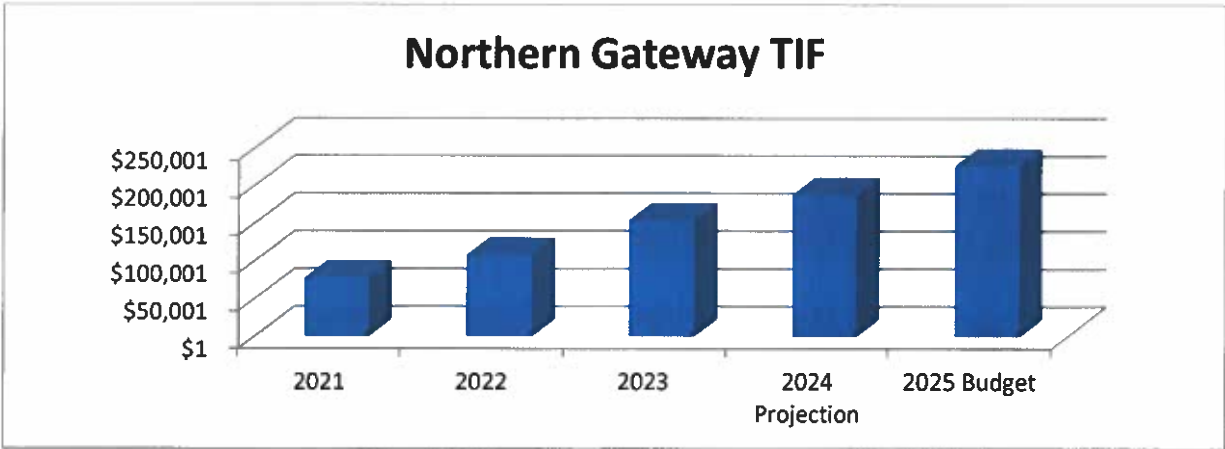
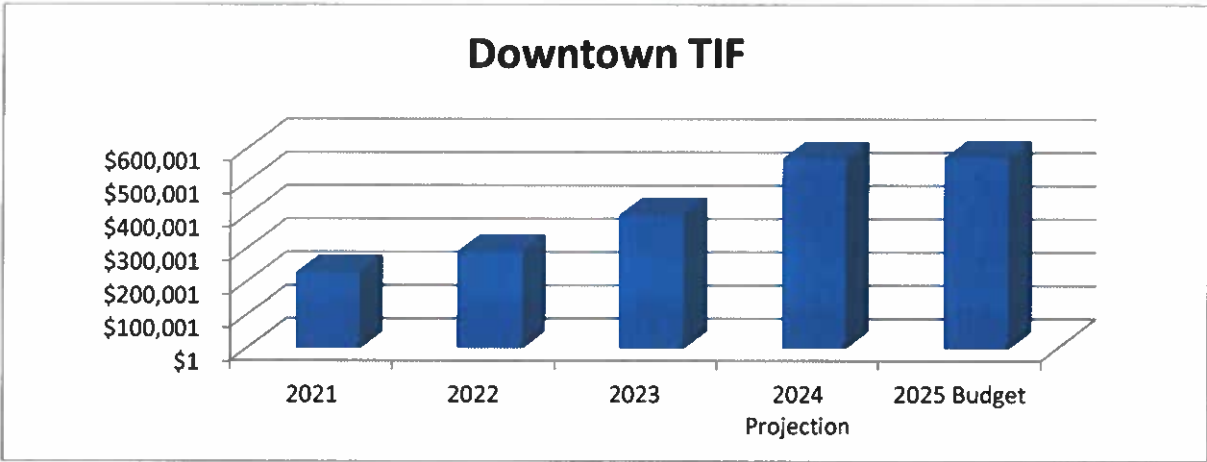
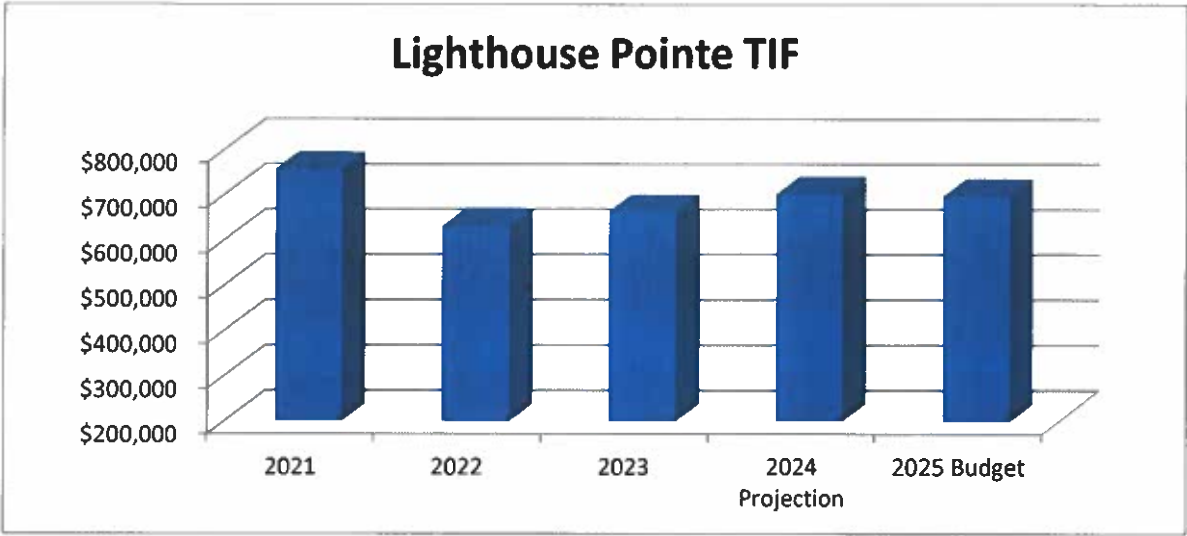
Tax Increment Financing Funds

The City of Rochelle has four TIF funds. 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 25 are estimated to be \$696,337.

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 anticipates collecting approximately \$572,5906 in property taxes in the new FY. This is an increase of over \$171,000 from 2023. This TIF is the perfect example of how TIF districts are used to promote and support economic growth. Last year 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. These funds will be spent in 2025.

The third TIF, commonly known as the Northern Gateway TIF, was established in August 2018. The TIF is projected to generate \$226,186 in 2025. Projects funded by this TIF include Benny’s Corner Market Development agreement, the Breakthru Beverage site redevelopment and redevelopment efforts at the Hickory Grove site. Our team will continue working aggressively to fund future projects in this area.

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.



Aside from Motor Fuel Tax, the two other revenue sources the city utilizes to fund Capital Improvements include the $\frac{3}{4}\%$ 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.

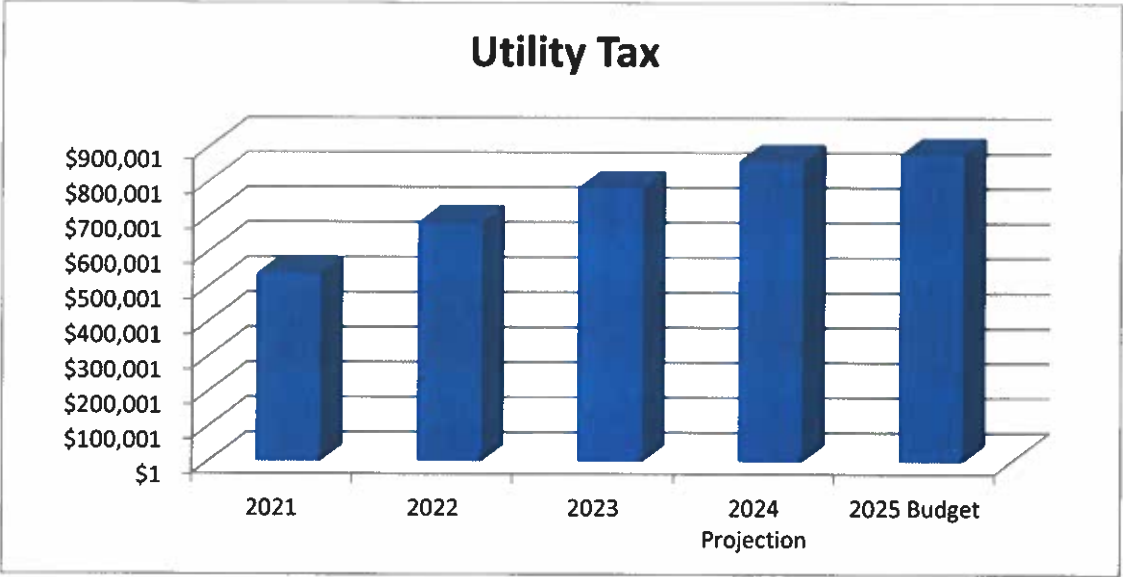
Utility Tax

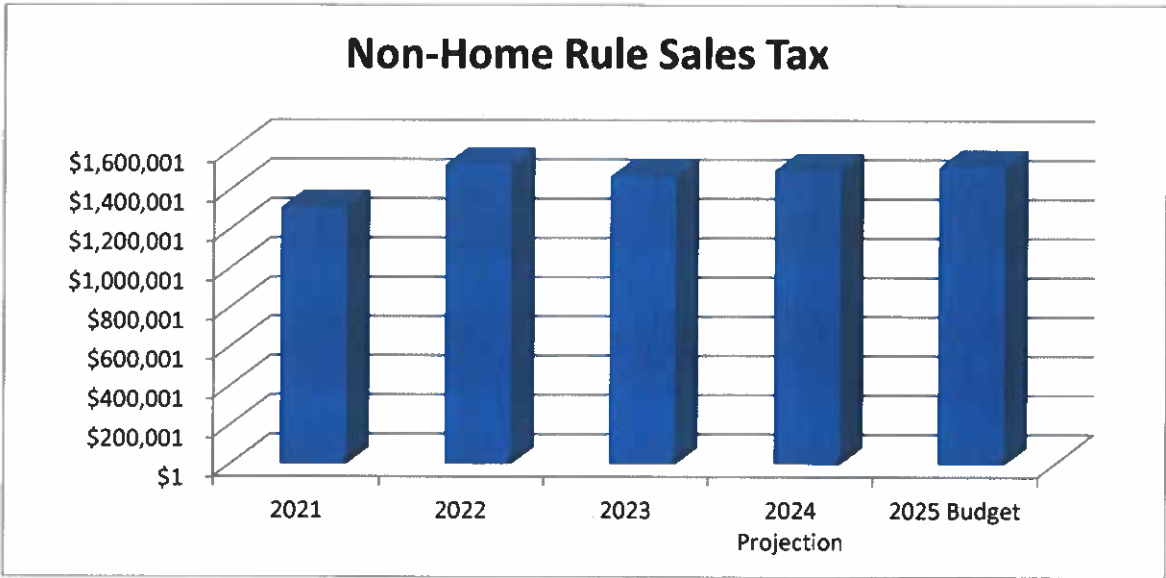
In FY 25, it is projected that the Utility Tax Fund will generate \$880,000. This decrease is based on the load reduction from Wheatland Tubing and MightyVine. Projects being funded in the coming year include the Sidewalk Replacement Program along with street and storm water improvements throughout the 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 .75%. Under the new state law however, the city can increase this without a referendum by .25%. The city should do this to make up lost revenues from the elimination of the grocery tax. These funds will then be allocated toward infrastructure related items.

Staff is anticipating the tax will generate approximately \$1,515,000 in revenues in FY 2025. 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 2025.

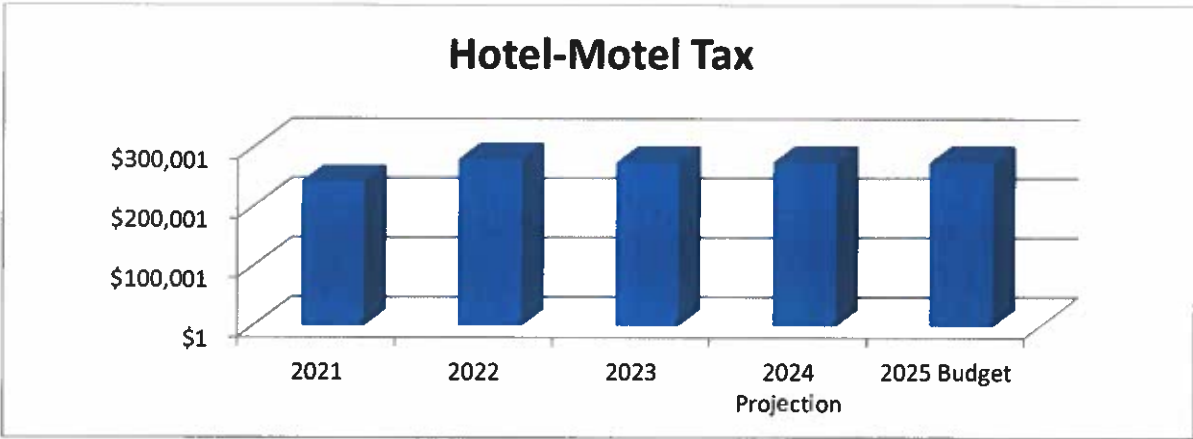




Hotel/Motel Tax Fund

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 estimates hotel/motel tax revenues of approximately \$275,000 in 2025.

Projects planned for funding in new fiscal year include phase II of the building and grounds improvements at Railfan Park, community mural funding, upgraded pickleball courts at the golf course, new community entrance sign and other marketing projects. The other major expense in the Hotel/Motel Tax Fund is the \$60,000 contribution to the golf course. This is the first 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.



Hotel/Motel Tax Community Growth Events & Projects

Community Groups/Events:

- Outdoor Markets - \$4,500
- Lincoln Highway Heritage Festival - \$8,000
- Trick-or-Treat Safe House - \$500
- Movie in the Park - \$3,500
- Christmas Walk - \$5,000
- Easter Egg Hunt - \$750
- Railroad Days - \$5,000
- Haybale Trail - \$5,000
- Cinco de Mayo \$10,000
- Fiesta Hispana \$10,000
- Flagge/Rochelle Museum \$12,000

Community Contributions (General Fund/RMU Community Relations):

Rochelle Chamber	\$9,500
Senior Center	\$25,000
Flagg Rochelle Museum	\$12,000
4 th of July Fireworks	\$15,000
Municipal Band	\$14,000

STAFF LEVELS AND COSTS

To find cost reductions, in early 2023 the city council approved another separation incentives for qualified employees. To date, 8 employees have chosen to participate, with only two employees being replaced. In is anticipated the savings will be roughly \$300,000 annually once fully implemented.

Another goal of this budget to ensure all staffing is being funded by the appropriate departments. Therefore, 8 positions are included in the Administrative Services 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. There are funds appropriated for two new PW employees that will be funded through savings associated with doing more construction work in house, instead of utilizing more costly outside contractors.

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, with a 1% reduction in the current year. All new employees are enrolled the new two-tier health care program. The fire fighters do not have a tier two plan but agreed that all employees current and new will pay a higher portion of 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 Full-Time Employees
Internal Service	13 Full-Time Employees
Enterprise Funds	<u>47 Full-Time Employees</u>

TOTAL	143 Full-Time Employees
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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 authorized the issuance of up to \$2.5 million in Alternate Revenue Bonds to fund downtown ammenities and electric related infrastructure upgrades in the downtown area. Aside from this new debt the city continues to pay down all of its other long-term debt obligations. Below is a list of the outstanding debt for the city and RMU. Total debt will decrease by approximately \$3.8 million in FY 25 to \$33,064,464.

Outstanding Debt	As of 1/1/25	Principal Payments	As of 12/31/25
Electric (Bond)	\$ 18,295,000	\$ 1,270,000	\$ 17,025,000
Electric (Building)	\$ 292,491	\$ 292,491	\$ -
Technology Center	\$ 1,345,000	\$ 320,000	\$ 1,025,000
Water Reclamation	\$ 4,244,980	\$ 266,227	\$ 3,978,753
Water	\$ 5,832,952	\$ 387,963	\$ 5,444,989
Airport	\$ 275,000	\$ 55,000	\$ 220,000
Lighthouse Pointe TIF	\$ 1,355,000	\$ 195,000	\$ 1,160,000
Downtown TIF	\$ 2,375,000	\$ 125,000	\$ 2,250,000
General Fund (Quiet Zone)	\$ 495,000	\$ 165,000	\$ 330,000
General Fund (Cap Impr)	\$ 1,850,000	\$ 595,000	\$ 1,255,000
General Fund (Fire Dept)	\$ 262,500	\$ 17,500	\$ 245,000
General Fund (Street Dept)	\$ 261,444	\$ 130,722	\$ 130,722
TOTAL	\$ 36,884,367	\$ 3,819,903	\$ 33,064,464

Fund Summaries

	2024 Budget	2025 Budget	% Change
<u>General Fund</u>			
Revenues	\$14,051,480	\$14,864,471	+6%
Expenditures	\$14,043,345	\$15,372,877	+9%
<u>Special Revenue Funds</u>			
Revenues	\$10,266,929	\$8,181,585	-20%
Expenditures	\$12,463,220	\$13,387,620	+7%
<u>Water Fund</u>			
Revenues	\$11,092,144	\$9,748,167	-12%
Expenditures	\$11,357,201	\$10,345,167	-9%
<u>Water Reclamation Fund</u>			
Revenues	\$12,846,551	\$13,384,141	+4%
Expenditures	\$13,503,647	\$13,672,750	+1%
<u>Solid Waste</u>			
Revenues	\$759,469	\$1,228,075	+62%
Expenditures	\$1,305,037	\$1,711,256	+31%
<u>Electric Fund</u>			
Revenues	\$45,404,265	\$45,973,091	+1%
Expenditures	\$52,945,757	\$53,763,775	+2%
<u>Airport</u>			
Revenues	\$1,616,194	\$1,545,492	-4%
Expenditures	\$1,492,499	\$1,631,166	+9%
<u>Railroad</u>			
Revenues	\$1,131,300	\$7,175,000	+634%
Expenditures	\$1,556,434	\$7,656,926	+492%
<u>Golf Course</u>			
Revenues	\$381,800	\$508,300	+33%
Expenditures	\$377,464	\$507,759	+35%
<u>Technology Center</u>			
Revenues	\$1,493,000	\$1,163,000	-22%
Expenditures	\$1,947,829	\$1,667,653	-14%

Cash on Hand and Days Cash Available

	01/01/2025	12/31/2025	Change
General	\$10,675,243	\$10,166,837	(\$508,406)
Water	\$1,535,931	\$938,930	(\$597,001)
Water Rec	\$5,871,692	\$5,573,084	(\$298,608)
Electric	\$32,191,739	\$24,401,055	(\$7,790,684)
Tech Center/AC	\$514,997	\$10,344	(\$504,653)

	#Days	Policy
Water	213	365 Days
Water Reclamation	777	365 Days
Electric	360	90-120 Days

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 small rate increase for the hydroponic rate and the city council also approved a small adjustment to the minimum charge on all electric customer accounts. The city is conducting a new electric rate study through UFS that staff will present to council in 2025. In both the water and waste reclamation departments small rate adjustments previously approved by council will go into effect.
- 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. In October the city council approved a two-year purchase power agreement with Constellation for an additional 5MWh of power in certain months of the year. 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 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 Council approved an agreement to cap cell one without doing the exhumation at the landfill. The city's portion of the funds (\$1,400,000) were received. The funds were allocated to the landfill fund, the police and fire pension funds and to the general fund for work at the PD and Fire Departments.
- 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 \$2,500,000 in alternate revenue bonds for projects in the downtown TIF. This includes infrastructure work, purchase of property and redevelopment of property.
- 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 open positions in the police department.
- 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.
- The city council approved a new organizational structure in the fire department that includes adding the rank of captain.

- The city is working with the Reagan Mass Transit District to begin a new fixed route bus system in Rochelle. Funds are allocated for a one-time contribution to the system.
- Staff continues 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.
- The Economic Development department is working on multiple prospects that are considering Rochelle due to access to transportation outlets and City-owned railroad system. There are several serious considerations including large scale expansions of two hydroponic facilities and multiple data centers. 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 storm sewer construction 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.
- Budgeted funds to complete the remodel of the utility/engineering facility on S 7th Street along with security upgrades at the utility billing office.
- Staff budgeted excess GF reserves to make improvements to the police department. 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
2025
EXPENDITURE SUMMARY

	PERSONNEL SERVICES	CONTRACTUAL SERVICES	SUPPLIES	CAPITAL OUTLAY	OTHER	DEBT SERVICE	TRANSFERS	TOTALS
GENERAL FUND								
Mayor & City Council	25,250	8,500	1,000	18,000	7,500	-	-	60,250
City Clerk	147,724	36,766	1,500	2,300	17,750	-	-	206,040
Municipal Building	-	742,725	14,500	25,000	20,000	-	1,221,852	2,024,077
City Attorney	-	110,000	-	-	-	-	-	110,000
City Manager	-	32,050	700	500	8,500	-	-	41,750
Police	4,803,523	446,696	155,000	80,700	11,500	-	-	5,497,419
Fire	3,354,789	233,250	102,000	122,459	3,000	-	-	3,815,498
Street	1,479,731	255,775	371,000	219,500	200	130,723	-	2,456,929
Community Development	403,674	115,600	4,900	-	17,000	-	-	541,174
Cemetery	96,700	59,200	27,300	50,000	1,000	-	-	234,200
Engineering	290,870	45,600	10,570	11,500	200	-	-	358,740
Economic Development	-	23,500	800	-	2,500	-	-	26,800
TOTAL - GENERAL	10,602,261	2,109,662	689,270	529,959	88,150	130,723	1,221,852	15,372,877
SPECIAL REVENUE FUNDS								
Audit	-	31,315	-	-	-	-	-	31,315
Insurance	-	385,000	-	-	-	-	11,000	396,000
I.M.R.F.	154,000	-	-	-	-	-	-	154,000
Social Security	265,000	-	-	-	-	-	-	265,000
Ambulance	-	-	-	655,000	-	22,461	-	677,461
Eastern Gateway TIF	-	175,000	-	-	-	-	-	175,000
Motor Fuel Tax	-	-	-	-	-	-	1,104,000	1,104,000
Utility Tax	-	-	-	-	-	-	1,286,000	1,286,000
Hotel - Motel Tax	33,954	37,000	6,000	280,000	97,000	-	210,000	663,954
Sales Tax	-	-	-	-	-	-	2,529,000	2,529,000
Lighthouse Pointe TIF	-	174,965	-	688,000	-	246,075	-	1,109,040
Foreign Fire Insurance Fund	-	6,000	3,000	55,000	-	-	-	64,000
Downtown & Southern Gateway TIF	-	151,750	-	4,228,100	-	231,750	-	4,611,600
Overweight Truck	-	4,500	-	-	-	-	75,000	79,500
Northern Gateway TIF	-	112,750	-	134,000	-	-	-	246,750
TOTAL - SPECIAL REVENUE	452,954	1,078,280	9,000	6,040,100	97,000	500,286	5,215,000	13,392,620
ENTERPRISE FUNDS								
Water	1,025,088	857,283	303,000	6,601,196	2,500	475,569	1,080,531	10,345,167
Water Reclamation	1,045,298	1,200,074	336,323	10,005,182	2,000	316,656	767,217	13,672,750
Solid Waste	-	559,875	-	420,000	25,000	-	706,381	1,711,256
Electric	3,793,443	30,414,168	2,016,332	9,825,000	311,000	2,587,540	4,816,292	53,763,775
Tech Ctr/Adv Comm	22,030	862,353	29,250	335,500	-	367,000	51,520	1,667,653
Airport	176,722	66,300	245,900	1,083,500	2,000	56,744	-	1,631,166
Railroad	96,573	597,353	-	6,600,000	-	-	363,000	7,656,926
Golf Course	238,009	73,000	48,750	140,000	8,000	-	-	507,759
TOTAL - ENTERPRISE	6,397,163	34,630,406	2,979,555	35,010,378	350,500	3,803,509	7,784,941	90,956,452
INTERNAL SERVICE FUNDS								
Network Administration	545,150	571,750	121,002	146,000	-	-	-	1,383,902
Administrative Services	1,461,768	101,060	93,401	14,000	62,100	-	-	1,732,329
TOTAL - INTERNAL SERVICE	2,006,918	672,810	214,403	160,000	62,100	-	-	3,116,231
TRUST AND AGENCY FUNDS								
Police Pension	1,301,742	20,695	-	-	8,200	-	-	1,330,637
Fire Pension	678,000	19,545	-	-	8,250	-	-	705,795
TOTAL - TRUST AND AGENCY	1,979,742	40,240	-	-	16,450	-	-	2,036,432
CAPITAL PROJECT FUNDS								
Capital Improvement	-	-	-	6,791,000	-	861,500	-	7,652,500
Stormwater Management	-	4,360	-	11,500	-	-	105,500	121,360
TOTAL CAPITAL PROJECTS	-	4,360	-	6,802,500	-	861,500	105,500	7,773,860
GRAND TOTAL	\$ 21,439,038	\$ 38,535,758	\$ 3,892,228	\$ 48,542,937	\$ 615,200	\$ 5,296,018	\$ 14,327,293	\$ 132,648,472

CITY OF ROCHELLE
2026
REVENUE SUMMARY

	TAXES	USER FEES	GRANTS/LOANS	OTHER	TRANSFERS	TOTALS
GENERAL FUND						
General Fund	7,496,780	2,182,261	600,000	826,606	3,758,824	14,864,471
TOTAL - GENERAL	7,496,780	2,182,261	600,000	826,606	3,758,824	14,864,471
SPECIAL REVENUE FUNDS						
Audit	31,000	-	-	10	-	31,010
Insurance	375,000	-	-	100	-	375,100
I.M.R.F.	122,045	-	-	400	-	122,445
Social Security	290,000	-	-	25	-	290,025
Ambulance	-	-	-	3,000	200,000	203,000
Eastern Gateway TIF	-	-	-	-	-	-
Motor Fuel Tax	440,845	-	280,000	65,000	-	785,845
Utility Tax	880,000	-	-	16,000	-	896,000
Hotel - Motel Tax	275,000	-	-	30,107	-	305,107
Sales Tax	1,515,000	-	-	67,000	-	1,582,000
Lighthouse Pointe TIF	696,337	-	-	7,500	-	703,837
Foreign Fire Insurance Fund	32,000	-	-	500	-	32,500
Downtown & Southern Gateway TIF	572,590	-	1,151,740	50,000	820,000	2,594,330
Overweight Truck	-	33,000	-	600	-	33,600
Northern Gateway TIF	226,186	-	-	600	-	226,786
TOTAL - SPECIAL REVENUE	5,466,003	33,000	1,431,740	240,842	1,020,000	8,181,585
ENTERPRISE FUNDS						
Water	-	3,606,725	5,950,000	191,442	-	9,748,167
Water Reclamation	-	4,169,141	8,938,000	277,000	-	13,384,141
Solid Waste	-	1,108,075	-	120,000	-	1,228,075
Electric	-	43,857,450	-	1,357,000	758,641	45,973,091
Tech Ctr/Adv Comm	-	1,158,500	-	4,500	-	1,163,000
Airport	58,244	452,048	985,000	200	50,000	1,545,492
Railroad	-	1,095,000	6,040,000	40,000	-	7,175,000
Golf Course	-	265,000	-	23,300	220,000	508,300
TOTAL - ENTERPRISE	58,244	55,711,939	21,913,000	2,013,442	1,028,641	80,725,266
INTERNAL SERVICE FUNDS						
Network Administration	-	-	-	5,000	1,378,902	1,383,902
Administrative Services	-	-	-	4,000	1,728,329	1,732,329
TOTAL - INTERNAL SERVICE	-	-	-	9,000	3,107,231	3,116,231
TRUST AND AGENCY FUNDS						
Police Pension	1,142,785	-	-	1,500,000	180,000	2,822,785
Fire Pension	561,959	-	-	1,203,000	180,000	1,944,959
TOTAL - TRUST AND AGENCY	1,704,744	-	-	2,703,000	360,000	4,767,744
CAPITAL PROJECT FUNDS						
Capital Improvement	-	-	1,110,000	6,000	6,686,000	7,802,000
Stormwater Management	-	2,600	-	1,500	-	4,100
TOTAL - CAPITAL PROJECTS	-	2,600	1,110,000	7,500	6,686,000	7,806,100
GRAND TOTAL	\$ 14,716,771	\$ 67,929,800	\$ 25,054,740	\$ 5,800,390	\$ 15,960,696	\$ 119,461,397

CITY OF ROCHELLE
2025
CHANGE IN FUND BALANCE

	BEGINNING BALANCE 1/1/25	BUDGETED REVENUE	BUDGETED EXPENDITURES	ENDING BALANCE 12/31/25	DIFFERENCE
GENERAL FUND					
General Fund	10,675,243	14,864,471	15,372,877	10,166,837	(508,406)
TOTAL - GENERAL	10,675,243	14,864,471	15,372,877	10,166,837	(508,406)
SPECIAL REVENUE FUNDS					
Audit	1,646	31,010	31,315	1,341	(305)
Insurance	32,897	375,100	396,000	11,997	(20,900)
I.M.R.F.	70,270	122,445	154,000	38,715	(31,555)
Social Security	(16,234)	290,025	265,000	8,791	25,025
Ambulance	718,947	203,000	677,461	244,486	(474,461)
Eastern Gateway TIF	-	-	175,000	(175,000)	(175,000)
Motor Fuel Tax	318,860	785,845	1,104,000	705	(318,155)
Utility Tax	390,366	896,000	1,286,000	366	(390,000)
Hotel - Motel Tax	359,866	305,107	663,954	1,019	(358,847)
Sales Tax	947,811	1,582,000	2,529,000	811	(947,000)
Lighthouse Pointe TIF	1,271,412	703,837	1,109,040	866,209	(405,203)
Downtown & Southern Gateway TIF	2,892,687	2,594,330	4,611,600	875,417	(2,017,270)
Overweight Truck	46,061	33,600	79,500	161	(45,900)
Northern Gateway TIF	184,731	226,786	246,750	164,767	(19,964)
Foreign Fire Insurance Fund	32,286	32,500	64,000	786	(31,500)
TOTAL - SPECIAL REVENUE	7,251,606	8,181,585	13,392,620	2,040,571	(5,211,035)
ENTERPRISE FUNDS					
Water	1,535,931	9,748,167	10,345,167	938,931	(597,000)
Water Reclamation	5,871,692	13,384,141	13,672,750	5,583,083	(288,609)
Solid Waste	4,267,220	1,228,075	1,711,256	3,784,039	(483,181)
Electric	32,191,739	45,973,091	53,763,775	24,401,055	(7,790,684)
Tech Ctr/Adv Comm	514,997	1,163,000	1,667,653	10,344	(504,653)
Airport	99,428	1,545,492	1,631,166	13,754	(85,674)
Railroad	958,395	7,175,000	7,656,926	476,469	(481,926)
Golf Course	25,456	508,300	507,759	25,997	541
TOTAL - ENTERPRISE	45,464,858	80,725,266	90,956,452	35,233,672	(10,231,186)
INTERNAL SERVICE FUNDS					
Network Administration	535,892	1,383,902	1,383,902	535,892	-
Administrative Services	86,084	1,732,329	1,732,329	86,084	-
TOTAL - INTERNAL SERVICE	621,976	3,116,231	3,116,231	621,976	-
TRUST AND AGENCY FUNDS					
Police Pension	16,058,567	2,822,785	1,330,637	17,550,715	1,492,148
Fire Pension	13,986,702	1,944,959	705,795	15,225,866	1,239,164
TOTAL - TRUST AND AGENCY	30,045,269	4,767,744	2,036,432	32,776,581	2,731,312
CAPITAL PROJECT FUNDS					
Capital Improvement	723,652	7,802,000	7,652,500	873,152	149,500
Stormwater Management	123,534	4,100	121,360	6,274	(117,260)
TOTAL CAPITAL PROJECTS	847,186	7,806,100	7,773,860	879,426	32,240
GRAND TOTAL	\$ 94,906,138	\$ 119,461,397	\$ 132,648,472	\$ 81,718,063	(13,187,075)

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

<u>FUND/DEPARTMENT/TITLE</u>		<u>Current</u>	<u>Proposed</u>
GENERAL FUND			
MAYOR & CITY COUNCIL			
	Mayor	1.0	1.0
	City Council	6.0	6.0
CITY CLERK			
	City Clerk	1.0	1.0
	Customer Service/Admin Support	0.7	0.7
	Administrative Support II	0.5	0.5
POLICE			
	Police Chief	1.0	1.0
	Deputy Chief	1.0	1.0
	Administrative Assistant	1.0	1.0
	Dispatch Supervisor	1.0	1.0
	Dispatchers	7.0	7.0
	Part-Time Dispatch	0.0	0.0
	Sergeants	4.0	4.0
	Officers	15.0	17.0
	Part-Time Officers	0.5	0.5
	Detective Sergeant	1.0	1.0
	Detectives	1.0	1.0
	Community Service Officer	1.0	1.0
	Part-Time Community Service Officers	0.5	0.5
	Crossing Guards	1.5	1.5
FIRE			
	Fire Chief	1.0	1.0
	Administrative Support II	1.0	1.0
	Captains	3.0	3.0
	Lieutenants	3.0	3.0
	Firefighters	9.0	12.0
	Paid-on-Call Firefighters	0.5	0.5
STREET DIVISION			
	Public Works Director	1.0	1.0
	Administrative Support II	0.5	0.5
	Grounds Maintenance	0.5	0.5
	Minor Maintenance	0.0	0.0
	Foreman	2.3	2.3
	Lead Person	3.0	3.0
	Operator	5.0	6.0
CEMETERY DIVISION			
	Foreman	0.7	0.7
COMMUNITY DEVELOPMENT			
	Community Development Director	1.0	1.0
	Building Inspector	1.0	1.0
	Community Development Specialist	1.0	1.0
ENGINEERING			
	Engineer	1.0	1.0
	Engineering Tech	1.0	1.0
TOTAL Full-Time		76.5	# 82.5
TOTAL Part-Time		3.7	3.7

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
WATER FUND		
Superintendent of WWR	0.5	0.5
Administrative Assistant	0.35	0.35
Meter Reader	0.5	0.5
Lab Manager	0.5	0.5
Lab Technician A	0.5	0.5
Chief Operator	1	1
Operations/Maintenance A	0	0
Operations/Maintenance B	0	0
Operations/Maintenance C	2	2
Operations/Maintenance D	1	0
Operations/Maintenance - no certification	3	4
Seasonal Grounds	0.5	0.5
TOTAL Full-Time	9.35	9.35

**CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)**

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
WATER RECLAMATION FUND		
Superintendent of WWR	0.5	0.5
Administrative Assistant	0.35	0.35
Meter Reader	0.25	0.25
Lab Manager	0.5	0.5
Lab Technician A	0.5	0.5
Lab Technician B	1	1
Chief Operator	1	1
Operator/Maintenance II	2	2
Operator/Maintenance III	0	0
Operator/Maintenance IV	0	0
Operator/Maintenance	2	2
Seasonal Grounds	0.5	0.5
TOTAL Full-Time	8.1	8.1

**CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)**

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
ELECTRIC FUND		
GENERATION		
Lead Operator/Maintenance	1	1
Operator/Maintenance	4	4
ELECTRIC OPERATIONS		
Superintendent of Electric Operations	1	1
Director of Utility Field Operations	1	1
Utility Operations Specialist III	1	1
Engineering Technician of Services & Support	1	1
Crew Leader	3	3
Line Person	7	7
Line Person Apprentice	0	0
Storekeeper	1	1
Meter Reader	0.5	0.5
Custodian	1	1
UTILITY BILLING		
Utility Billing Manager	1	1
Utility Accounting Generalist III	2	2
Utility Accounting Generalist II	1	1
Utility Accounting Generalist I	1	1
Utility Accounting Generalist I (2 PT)	0	1
TOTAL Full-Time	26.5	26.5
TOTAL Part-Time	0	2

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
TECH CTR/ADVANCED COMMUNICATIONS		
COMMUNICATION SERVICES		
Marketing	0.5	0.5
 TOTAL Part-Time	 0.5	 0.5

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

FUND/DEPARTMENT/TITLE	Current	Proposed
NETWORK ADMINISTRATION		
Director of Advanced Communications	1	1
Network Specialist III	1	1
Network Specialist I	2	2
GIS Coordinator	1	1
TOTAL Full-Time	5	5

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
AIRPORT		
Airport Manager	1	1
Grounds Maintenance	0.5	0.5
 TOTAL Full-Time	 <u>1.5</u>	 <u>1.5</u>

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

FUND/DEPARTMENT/TITLE	Current	Proposed
RAILROAD		
Economic Development Director	1	0
Part Time Manager	0	0.5
TOTAL Full-Time	1	0

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

FUND/DEPARTMENT/TITLE	Current	Proposed
GOLF		
Golf Manager	1	1
Seasonal Maintenance	2	2
Seasonal Pro Shop	2	2
TOTAL Full-Time	1	1

CITY OF ROCHELLE
2025 Personnel Summary
Budgeted Positions (FTE)

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
ADMINISTRATIVE SERVICES FUND		
City Manager	1	1
Director of Community Engagement/Asst to the City Mgr	1	1
Finance Director	1	1
Accounting Manager	1	1
Utility Accounting Specialist I	1	1
Human Resources Director	1	1
Human Resources Specialist	1	1
HR Risk & Safety Coordinator	1	1
TOTAL Full-Time	8	8



Rochelle, IL

Budget Worksheet Condensed Account Summary

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 01 - General Revenue						
Department: 00 - 00						
Category: 3110 - Property						
<u>01-00-31100</u> Property Tax	771,449.88	837,103.39	878,896.00	535,735.75	878,896.00	752,325.00
<u>01-00-31110</u> Property Tax - Police Pension F...	697,219.83	767,138.29	829,384.00	508,186.24	829,384.00	936,364.00
<u>01-00-31120</u> Property Tax - Fire Pension Fund	448,795.96	419,157.57	427,415.00	261,882.53	427,415.00	460,452.00
Category: 3110 - Property Total:	1,917,465.67	2,023,399.25	2,135,695.00	1,305,804.52	2,135,695.00	2,149,141.00
Category: 3150 - Road and Bridge						
<u>01-00-31500</u> Road & Bridge Tax	189,133.53	201,315.94	160,000.00	134,024.77	218,918.00	215,000.00
Category: 3150 - Road and Bridge Total:	189,133.53	201,315.94	160,000.00	134,024.77	218,918.00	215,000.00
Category: 3210 - Liquor						
<u>01-00-32100</u> Liquor Licenses	45,925.00	48,275.00	45,000.00	42,675.00	45,000.00	45,000.00
Category: 3210 - Liquor Total:	45,925.00	48,275.00	45,000.00	42,675.00	45,000.00	45,000.00
Category: 3250 - Licenses						
<u>01-00-32500</u> Franchise License	149,997.95	142,156.89	170,000.00	108,531.36	135,000.00	135,000.00
<u>01-00-32510</u> Telecommunications Tax	295,786.45	331,246.90	300,000.00	231,968.45	352,766.92	350,000.00
Category: 3250 - Licenses Total:	445,784.40	473,403.79	470,000.00	340,499.81	487,766.92	485,000.00
Category: 3260 - Other Licenses						
<u>01-00-32600</u> Amusement License	2,124.62	17,123.72	15,000.00	20,945.57	20,000.00	20,000.00
<u>01-00-32610</u> Other Licenses	0.00	80.00	250.00	90.00	250.00	250.00
Category: 3260 - Other Licenses Total:	2,124.62	17,203.72	15,250.00	21,035.57	20,250.00	20,250.00
Category: 3310 - Permits						
<u>01-00-33100</u> Building Permits	40,706.83	100,680.20	50,000.00	45,877.04	60,000.00	50,000.00
<u>01-00-33110</u> Mobile Food Vendor Permits	550.00	1,000.00	1,500.00	750.00	2,500.00	2,500.00
Category: 3310 - Permits Total:	41,256.83	101,680.20	51,500.00	46,627.04	62,500.00	52,500.00
Category: 3313 - Building Permits						
<u>01-00-33130</u> Building and Zoning Fees	13,900.00	2,600.00	4,000.00	750.00	500.00	1,000.00
Category: 3313 - Building Permits Total:	13,900.00	2,600.00	4,000.00	750.00	500.00	1,000.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category: 3410 - Income

01-00-34100

State Income Tax

Category: 3410 - Income Total:

2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
1,539,199.38	1,508,708.55	1,530,252.00	1,156,205.95	1,612,337.74	1,661,645.86
1,539,199.38	1,508,708.55	1,530,252.00	1,156,205.95	1,612,337.74	1,661,645.86

Category: 3420 - Other Taxes

01-00-34200

Personal Property Replacement...

Category: 3420 - Other Taxes Total:

841,225.64	703,855.57	578,000.00	322,983.98	449,320.10	360,000.00
841,225.64	703,855.57	578,000.00	322,983.98	449,320.10	360,000.00

Category: 3435 - Miscellaneous

01-00-34350

Video Gaming Tax

Category: 3435 - Miscellaneous Total:

316,923.49	344,114.13	350,000.00	267,380.74	350,000.00	360,000.00
316,923.49	344,114.13	350,000.00	267,380.74	350,000.00	360,000.00

Category: 3440 - Sales

01-00-34400

Sales Tax

01-00-34450

Local Use Tax

Category: 3440 - Sales Total:

2,893,520.04	2,825,866.51	2,800,000.00	1,919,212.93	2,858,282.78	2,850,000.00
375,510.31	375,510.94	399,565.80	242,948.45	374,021.92	244,462.48
3,269,030.35	3,201,377.45	3,199,565.80	2,162,161.38	3,232,304.70	3,094,462.48

Category: 3446 - Other Tax

01-00-34460

Cannabis Tax

Category: 3446 - Other Tax Total:

15,449.66	14,303.94	14,641.00	10,365.59	15,716.36	16,530.50
15,449.66	14,303.94	14,641.00	10,365.59	15,716.36	16,530.50

Category: 3470 - Grants

01-00-34700

State Grants

01-00-34710

Federal Grants

Category: 3470 - Grants Total:

641,712.75	0.00	325,000.00	51,422.06	50,000.00	0.00
166,666.67	0.00	50,000.00	0.00	22,583.00	406,606.00
808,379.42	0.00	375,000.00	51,422.06	72,583.00	406,606.00

Category: 3510 - Fines

01-00-35100

Court Fines

Category: 3510 - Fines Total:

86,873.99	51,629.55	75,000.00	46,582.09	75,000.00	75,000.00
86,873.99	51,629.55	75,000.00	46,582.09	75,000.00	75,000.00

Category: 3635 - Water Rec Solid Waste Charge

01-00-36350

Water Rec Solid Waste Charge

Category: 3635 - Water Rec Solid Waste Charge Total:

59,050.00	39,768.00	60,000.00	31,667.25	59,402.50	50,000.00
59,050.00	39,768.00	60,000.00	31,667.25	59,402.50	50,000.00

Category: 3660 - Public Safety Fees

01-00-36600

Ambulance Fees

01-00-36610

Police Fees

01-00-36620

Fire Protection Fees

Category: 3660 - Public Safety Fees Total:

953,647.17	1,070,001.32	900,000.00	646,235.63	900,000.00	950,000.00
69,141.22	82,775.11	70,000.00	60,583.75	80,000.00	80,000.00
99,303.60	102,282.68	104,318.00	78,755.13	104,318.28	108,511.64
1,122,091.99	1,255,059.11	1,074,318.00	785,574.51	1,084,318.28	1,138,511.64

Category: 3690 - Street Department Fees

01-00-36900

Street Division Fees

Category: 3690 - Street Department Fees Total:

240,270.53	218,009.88	250,000.00	179,300.38	269,010.62	260,000.00
240,270.53	218,009.88	250,000.00	179,300.38	269,010.62	260,000.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 3760 - Cemetery Fees						
01-00-37600 Grave Opening Fees	26,800.00	24,750.00	30,000.00	14,300.00	25,000.00	30,000.00
01-00-37610 Lot Sales	16,650.00	18,750.00	18,000.00	28,100.00	25,000.00	25,000.00
01-00-37520 Cemetery Receipts	0.00	0.00	0.00	0.00	0.00	0.00
Category: 3760 - Cemetery Fees Total:						
	43,450.00	43,500.00	48,000.00	42,400.00	50,000.00	55,000.00
Category: 3790 - Other Revenues						
01-00-37901 Developer Fees	16,500.00	7,419.17	0.00	5,000.00	5,000.00	0.00
Category: 3790 - Other Revenues Total:						
	16,500.00	7,419.17	0.00	5,000.00	5,000.00	0.00
Category: 3810 - Investment Income						
01-00-38100 Interest Income	86,009.61	520,174.66	400,000.00	478,618.30	684,722.58	600,000.00
01-00-38117 Gains/Losses	-178,090.75	21,038.70	0.00	0.00	0.00	0.00
Category: 3810 - Investment Income Total:						
	-92,081.14	541,213.36	400,000.00	478,618.30	684,722.58	600,000.00
Category: 3890 - Miscellaneous Income						
01-00-38900 Miscellaneous	55,004.36	113,124.56	52,000.00	44,655.14	65,769.12	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:						
	55,004.36	113,124.56	52,000.00	44,655.14	65,769.12	60,000.00
Category: 3910 - Other Financing Sources						
01-00-39100 Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Category: 3910 - Other Financing Sources Total:						
	0.00	0.00	0.00	0.00	0.00	0.00
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	200,000.04	189,999.96	0.00	0.00	0.00	0.00
01-00-39924 Transfer from Overweight Truck	12,000.00	12,000.00	12,000.00	9,000.00	12,000.00	0.00
01-00-39951 Transfer from Water	175,980.96	166,271.04	184,141.00	138,105.72	184,141.00	245,925.48
01-00-39952 Transf from Water Reclamation	192,564.00	190,080.00	227,605.00	170,703.72	227,605.00	257,928.90
01-00-39953 Transfer from Solid Waste	162,000.00	276,922.00	490,365.00	367,773.75	490,365.00	706,381.20
01-00-39954 Transfer from Electric	2,014,883.04	1,777,113.96	2,199,147.00	1,649,360.25	2,199,147.00	2,473,588.00
01-00-39958 Transfer from Railroad	50,000.04	50,000.04	50,000.00	37,500.03	50,000.00	75,000.00
Category: 3990 - Interfund Transfers Total:						
	2,807,428.08	2,662,387.00	3,163,258.00	2,372,443.47	3,163,258.00	3,758,823.58
Department: 00 - 00 Total:						
	13,784,385.80	13,572,348.17	14,051,479.80	9,848,177.55	14,159,372.92	14,864,471.06
Revenue Total:						
	13,784,385.80	13,572,348.17	14,051,479.80	9,848,177.55	14,159,372.92	14,864,471.06

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Expense	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Department: 12 - Mayor & City Council						
Category: 4000 - Personnel						
01-12-43000 Elected Officials Salaries	24,904.34	24,834.97	25,250.00	17,967.20	25,250.00	25,250.00
Category: 4000 - Personnel Total:	24,904.34	24,834.97	25,250.00	17,967.20	25,250.00	25,250.00
Category: 5000 - Contractual Services						
01-12-54900 Other Professional Services	0.00	0.00	100.00	0.00	0.00	2,000.00
01-12-55400 Printing	0.00	0.00	1,000.00	0.00	0.00	1,500.00
01-12-56100 Dues	1,435.23	400.00	1,200.00	375.00	375.00	1,500.00
01-12-56200 Travel	0.00	2,149.46	1,000.00	1,190.65	825.00	1,500.00
01-12-56600 Conference	0.00	620.00	2,000.00	325.00	0.00	2,000.00
Category: 5000 - Contractual Services Total:	1,435.23	3,169.46	5,300.00	1,890.65	1,200.00	8,500.00
Category: 6000 - Commodities						
01-12-65100 Office Supplies	613.00	192.19	1,000.00	0.00	200.00	1,000.00
Category: 6000 - Commodities Total:	613.00	192.19	1,000.00	0.00	200.00	1,000.00
Category: 8000 - Capital Outlay						
01-12-83000 Equipment	0.00	0.00	1,000.00	369.99	200.00	18,000.00
Category: 8000 - Capital Outlay Total:	0.00	0.00	1,000.00	369.99	200.00	18,000.00
Category: 9000 - Other Expenditures						
01-12-91100 Community Relations	2,647.33	5,876.62	3,500.00	7,444.09	7,981.00	7,500.00
Category: 9000 - Other Expenditures Total:	2,647.33	5,876.62	3,500.00	7,444.09	7,981.00	7,500.00
Department: 12 - Mayor & City Council Total:	29,599.90	34,073.24	36,050.00	27,671.93	34,831.00	60,250.00
Department: 13 - City Clerk						
Category: 4000 - Personnel						
01-13-42100 Full-Time	54,244.40	84,450.51	87,650.00	70,653.14	99,295.00	113,767.00
01-13-42200 Part-Time	23,386.42	24,052.10	28,769.00	18,739.76	26,012.00	29,414.00
01-13-42300 Overtime	0.00	108.81	450.00	0.00	0.00	100.00
01-13-45100 Health Insurance	0.00	4,044.65	4,220.00	3,272.31	4,363.12	4,363.12
01-13-45200 Life Insurance	70.28	66.09	70.00	47.34	70.00	80.00
Category: 4000 - Personnel Total:	77,701.10	112,722.16	121,159.00	92,712.55	129,740.12	147,724.12
Category: 5000 - Contractual Services						
01-13-54900 Other Professional Services	19,733.54	12,534.23	57,400.00	65,711.22	64,998.00	21,726.00
01-13-55100 Postage	27.34	1,512.10	4,000.00	2,523.55	2,500.00	4,000.00
01-13-55200 Telephone	842.55	892.64	845.00	540.86	632.00	600.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
<u>01-13-55300</u> Publishing	179.00	145.41	200.00	0.00	0.00	200.00
<u>01-13-55400</u> Printing	2,731.16	0.00	3,000.00	2,411.94	4,887.00	2,800.00
<u>01-13-56100</u> Dues	751.10	500.00	300.00	540.00	540.00	1,500.00
<u>01-13-56200</u> Travel	116.88	84.39	200.00	26.53	100.00	300.00
<u>01-13-56300</u> Training	245.00	2,162.42	500.00	656.10	446.00	500.00
<u>01-13-56400</u> Tuition	535.19	1,718.96	3,000.00	750.00	1,350.00	2,000.00
<u>01-13-56500</u> Publications	28.75	139.99	140.00	139.99	280.00	140.00
<u>01-13-56600</u> Conference	1,924.27	3,754.12	2,000.00	974.48	1,744.00	3,000.00
Category: 5000 - Contractual Services Total:	27,114.78	23,444.26	71,585.00	74,274.67	77,477.00	36,766.00
Category: 6000 - Commodities						
<u>01-13-65100</u> Office Supplies	529.50	284.54	200.00	80.00	101.00	1,500.00
Category: 8000 - Capital Outlay	529.50	284.54	200.00	80.00	101.00	1,500.00
<u>01-13-83000</u> Equipment	1,431.64	0.00	1,500.00	1,402.77	1,503.00	2,000.00
<u>01-13-87000</u> Furniture	0.00	390.94	500.00	125.00	0.00	300.00
Category: 8000 - Capital Outlay Total:	1,431.64	390.94	2,000.00	1,527.77	1,503.00	2,300.00
Category: 9000 - Other Expenditures						
<u>01-13-92900</u> Miscellaneous	0.00	189.45	0.00	152.00	202.00	750.00
<u>01-13-95300</u> Intergovernmental Agreement	12,280.00	17,075.17	15,500.00	10,992.00	15,636.00	17,000.00
Category: 9000 - Other Expenditures Total:	12,280.00	17,264.62	15,500.00	11,144.00	15,838.00	17,750.00
Department: 13 - City Clerk Total:	119,057.02	154,106.52	210,444.00	179,738.99	224,659.12	206,040.12
Department: 17 - Municipal Building						
Category: 5000 - Contractual Services						
<u>01-17-51100</u> Building Maintenance	45,497.39	114,558.63	200,000.00	165,195.96	350,000.00	325,000.00
<u>01-17-51700</u> Grounds Maintenance	4,543.71	3,919.00	7,500.00	2,217.00	4,000.00	7,500.00
<u>01-17-52900</u> Other Maintenance	2,523.96	3,137.48	3,000.00	1,693.22	3,000.00	3,000.00
<u>01-17-53600</u> Janitorial Services	29,479.75	35,178.00	30,000.00	23,029.62	38,000.00	38,000.00
<u>01-17-53700</u> Network Administration	296,292.96	268,113.00	300,413.00	225,309.78	300,413.00	344,725.00
<u>01-17-53900</u> Other Contractual Services	361.21	0.00	0.00	40.00	0.00	0.00
<u>01-17-54900</u> Other Professional Services	16,327.48	25,315.83	10,000.00	15,411.67	16,000.00	16,000.00
<u>01-17-57100</u> Utilities	1,169.16	1,169.16	1,100.00	3,009.77	4,500.00	4,500.00
<u>01-17-57300</u> Garbage Disposal/Recycling	591.36	639.27	750.00	939.67	1,500.00	1,500.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
<u>01-17-59500</u> Property Tax	657.28	913.69	750.00	2,276.24	2,276.00	2,500.00
Category: 5000 - Contractual Services Total:	397,444.26	452,944.06	553,513.00	439,122.93	719,689.00	742,725.00
Category: 6000 - Commodities						
<u>01-17-61100</u> Building Supplies	3,380.80	4,920.49	3,000.00	3,043.53	3,000.00	4,000.00
<u>01-17-61700</u> Grounds Supplies	0.00	599.04	500.00	396.00	500.00	500.00
<u>01-17-65100</u> Office Supplies	5,662.83	5,997.18	6,000.00	1,985.24	6,000.00	6,000.00
<u>01-17-65400</u> Janitorial Supplies	3,604.24	3,063.71	4,000.00	1,441.34	4,000.00	4,000.00
Category: 6000 - Commodities Total:	12,647.87	14,580.42	13,500.00	6,866.11	13,500.00	14,500.00
Category: 8000 - Capital Outlay						
<u>01-17-82000</u> Building	285.18	0.00	0.00	0.00	0.00	0.00
<u>01-17-83000</u> Equipment	7,133.17	0.00	10,000.00	10,000.00	0.00	25,000.00
Category: 8000 - Capital Outlay Total:	7,418.35	0.00	10,000.00	10,000.00	0.00	25,000.00
Category: 9000 - Other Expenditures						
<u>01-17-91100</u> Community Relations	25,635.96	23,161.75	20,000.00	7,008.29	20,000.00	20,000.00
<u>01-17-91400</u> Sales Tax Rebate	40,656.36	0.00	0.00	0.00	0.00	0.00
<u>01-17-92900</u> Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
<u>01-17-99904</u> Transfer Hotel/Motel Fund	135,000.00	0.00	0.00	0.00	0.00	0.00
<u>01-17-99915</u> Transfer Ambulance Fund	200,000.04	219,999.96	200,000.00	150,000.03	200,000.00	200,000.00
<u>01-17-99955</u> Transfer Electric Fund	0.00	342,491.26	0.00	0.00	0.00	0.00
<u>01-17-99956</u> Transfer Water Fund	275,000.00	125,000.00	0.00	0.00	0.00	0.00
<u>01-17-99960</u> Transfer Tech Center Fund	200,000.00	0.00	0.00	0.00	0.00	0.00
<u>01-17-99964</u> Transfer Admin Services Fund	389,055.00	490,791.96	444,147.00	333,110.25	444,147.00	480,852.00
<u>01-17-99971</u> Transfer Fire Pension	159,013.20	170,610.95	175,000.00	132,345.47	178,000.00	180,000.00
<u>01-17-99972</u> Transfer Police Pension	159,013.20	170,610.95	175,000.00	132,345.47	178,000.00	180,000.00
<u>01-17-99990</u> Transfer Capital Improvement	0.00	400,000.00	0.00	0.00	0.00	181,000.00
Category: 9000 - Other Expenditures Total:	1,583,373.76	1,942,666.83	1,014,147.00	754,809.51	1,020,147.00	1,241,852.00
Department: 17 - Municipal Building Total:	2,000,884.24	2,410,191.31	1,591,160.00	1,210,798.55	1,753,336.00	2,024,077.00
Department: 18 - City Attorney						
Category: 5000 - Contractual Services						
<u>01-18-53300</u> Legal Service	104,173.04	120,586.32	105,000.00	82,413.50	110,000.00	110,000.00
Category: 5000 - Contractual Services Total:	104,173.04	120,586.32	105,000.00	82,413.50	110,000.00	110,000.00
Department: 18 - City Attorney Total:	104,173.04	120,586.32	105,000.00	82,413.50	110,000.00	110,000.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Department: 19 - City Manager						
Category: 5000 - Contractual Services						
01-19-54900 Other Professional Services	0.00	0.00	1,000.00	600.00	1,000.00	900.00
01-19-55200 Telephone	683.94	600.00	650.00	300.00	650.00	650.00
01-19-56000 Professional Development	152.00	510.00	2,500.00	314.56	2,500.00	2,500.00
01-19-56100 Dues	11,995.61	11,597.00	13,000.00	2,988.42	13,000.00	12,500.00
01-19-56200 Travel	1,189.54	1,976.36	6,500.00	1,281.72	6,500.00	6,500.00
01-19-56400 Tuition	0.00	1,865.00	0.00	0.00	0.00	0.00
01-19-56500 Publications	0.00	1,750.00	0.00	1,860.00	0.00	0.00
01-19-56600 Conference	1,976.05	10,203.90	8,000.00	10,354.38	8,500.00	9,000.00
Category: 5000 - Contractual Services Total:	15,997.14	28,502.26	31,650.00	17,699.08	32,150.00	32,050.00
Category: 6000 - Commodities						
01-19-65100 Office Supplies	290.62	607.41	700.00	63.72	700.00	700.00
Category: 6000 - Commodities Total:	290.62	607.41	700.00	63.72	700.00	700.00
Category: 8000 - Capital Outlay						
01-19-83000 Equipment	0.00	389.99	500.00	0.00	500.00	500.00
Category: 8000 - Capital Outlay Total:	0.00	389.99	500.00	0.00	500.00	500.00
Category: 9000 - Other Expenditures						
01-19-91100 Community Relations	11,765.57	5,055.16	8,500.00	3,806.16	8,500.00	8,500.00
01-19-92900 Miscellaneous	0.00	0.00	500.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:	11,765.57	5,055.16	9,000.00	3,806.16	8,500.00	8,500.00
Department: 19 - City Manager Total:	28,053.33	34,554.82	41,850.00	21,568.96	41,850.00	41,750.00
Department: 21 - Police						
Category: 4000 - Personnel						
01-21-42100 Full-Time	2,089,575.26	2,226,580.64	2,687,282.00	1,723,920.30	2,291,700.00	2,752,141.00
01-21-42200 Part-Time	26,884.71	97,248.88	128,696.00	57,999.81	95,868.00	75,000.00
01-21-42300 Overtime	199,992.05	226,558.79	125,000.00	128,275.30	158,250.00	205,401.00
01-21-42600 Pager	15,661.91	19,942.02	20,000.00	14,740.48	19,912.00	23,000.00
01-21-42800 OIC - On-Call FTO	37,222.95	38,742.18	30,000.00	21,889.11	30,202.00	30,000.00
01-21-43000 Contribution to Police Pension	851,935.83	936,961.95	1,012,222.00	691,023.24	1,012,222.00	1,142,785.00
01-21-45100 Health Insurance	431,248.58	441,121.05	510,399.00	385,450.74	501,862.00	548,696.00
01-21-45200 Life Insurance	1,950.59	1,273.05	1,500.00	998.40	1,290.00	1,500.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Uniform Allowance	26,883.11	50,797.52	25,000.00	18,705.63	23,004.00	25,000.00
Category: 4000 - Personnel Total:	3,681,354.99	4,039,226.08	4,540,099.00	3,043,003.01	4,134,310.00	4,803,523.00
Category: 5000 - Contractual Services						
Equipment Maintenance	19,368.42	16,512.20	25,000.00	-289.10	-289.00	0.00
Vehicle Maintenance	26,343.72	91,906.79	30,000.00	40,270.08	45,000.00	30,000.00
Medical Services	0.00	0.00	500.00	285.00	500.00	500.00
Data Processing Service	9,289.24	9,858.84	10,000.00	0.00	0.00	0.00
Other Professional Services	11,791.50	33,526.82	7,000.00	22,383.27	39,618.00	65,000.00
Postage	182.39	52.13	400.00	47.85	500.00	500.00
Telephone	20,994.12	26,076.83	24,000.00	24,176.44	32,634.00	33,000.00
Publishing	1,822.98	82.00	500.00	446.00	500.00	500.00
Printing	2,145.89	3,736.85	5,000.00	2,464.99	4,664.00	5,000.00
Dues	30,354.96	69,449.52	25,000.00	47,464.81	61,728.00	65,000.00
Travel	4,240.83	5,900.46	10,000.00	2,760.31	0.00	10,000.00
Training	25,248.57	37,564.95	25,000.00	12,914.94	23,074.00	25,000.00
Tuition	12,998.00	14,610.46	5,000.00	0.00	0.00	5,000.00
Utilities	1,165.65	1,165.63	1,400.00	777.12	1,166.00	1,400.00
Animal Control	5,292.67	1,845.00	4,000.00	5,147.22	6,000.00	6,000.00
Other Service Charges	0.00	0.00	0.00	94.50	190.00	200.00
Lease or Rentals	70,612.87	137,353.38	147,190.00	140,887.89	162,372.00	199,596.00
Category: 5000 - Contractual Services Total:	241,851.81	449,641.86	319,990.00	299,831.32	377,657.00	446,696.00
Category: 6000 - Commodities						
Building Supplies	0.00	599.47	0.00	811.97	1,600.00	0.00
Equipment Supplies	0.00	217.28	0.00	348.00	696.00	0.00
Vehicle Supplies	130.83	741.11	2,000.00	1,521.29	2,000.00	0.00
Ammunition	0.00	0.00	0.00	0.00	3,000.00	5,000.00
Office Supplies	9,538.85	8,020.30	10,000.00	3,442.81	10,000.00	10,000.00
Operating Supplies	27,380.01	32,029.68	30,000.00	37,535.65	41,210.00	50,000.00
E-Citation Supplies	0.00	0.00	0.00	14.00	14.00	5,000.00
Gasoline/Oil	57,056.65	58,552.88	60,000.00	46,551.27	70,000.00	75,000.00
Prisoner Supplies	1,002.00	336.00	3,000.00	130.00	3,000.00	0.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
K9 Supplies						
	1,913.06	21,662.26	10,000.00	2,812.01	10,000.00	10,000.00
Category: 6000 - Commodities Total:	97,021.40	122,158.98	115,000.00	93,167.00	141,520.00	155,000.00
Category: 7000 - Debt Service						
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						
Equipment						
	20,473.65	59,381.06	80,000.00	108,172.28	80,000.00	80,000.00
Other Improvements						
	0.00	0.00	0.00	700.00	700.00	700.00
Category: 8000 - Capital Outlay Total:	20,473.65	59,381.06	80,000.00	108,872.28	80,700.00	80,700.00
Category: 9000 - Other Expenditures						
Community Relations						
	-1,065.00	0.00	0.00	1,737.39	500.00	4,000.00
Investigations						
	3,611.17	401.48	3,000.00	0.00	3,000.00	3,000.00
Drug Investigations						
	400.00	187.50	1,000.00	514.00	1,000.00	1,000.00
DUI						
	439.50	0.00	1,000.00	14.00	1,000.00	1,000.00
Miscellaneous						
	3,008.02	1,430.97	3,500.00	217.16	2,500.00	2,500.00
Category: 9000 - Other Expenditures Total:	6,393.69	2,019.95	8,500.00	2,482.55	8,000.00	11,500.00
Department: 21 - Police Total:						
	4,047,095.54	4,672,427.93	5,063,589.00	3,547,356.16	4,742,187.00	5,497,419.00
Department: 22 - Fire						
Category: 4000 - Personnel						
Full-Time						
	1,213,754.84	1,366,472.21	1,786,342.46	1,306,736.14	1,676,640.00	1,891,784.00
Part-Time						
	116,395.61	115,173.61	112,949.72	94,946.59	135,020.00	130,000.00
Overtime						
	349,978.78	407,019.31	300,000.00	419,138.54	556,525.00	400,000.00
Contribution to Fire Pension						
	548,383.96	511,945.20	521,639.00	356,105.53	521,639.00	561,959.00
Health Insurance						
	217,568.92	252,846.00	364,812.51	209,598.87	282,307.00	352,046.00
Life Insurance						
	901.82	647.45	1,000.00	525.20	693.00	1,000.00
Uniform Allowance						
	7,816.89	16,914.86	18,000.00	8,023.59	12,310.00	18,000.00
Category: 4000 - Personnel Total:	2,454,800.82	2,671,018.64	3,104,743.69	2,395,074.46	3,185,134.00	3,354,789.00
Category: 5000 - Contractual Services						
Building Maintenance						
	11,811.31	28,602.99	10,000.00	4,543.17	6,575.00	10,000.00
Equipment Maintenance						
	10,105.89	10,847.13	12,000.00	7,332.35	13,026.00	10,000.00
Vehicle Maintenance						
	9,607.98	41,039.80	35,000.00	23,868.50	30,000.00	30,000.00
Medical Services						
	851.00	3,516.00	5,000.00	1,249.00	1,000.00	5,000.00
Other Professional Services						
	87,178.22	132,294.13	137,827.00	67,784.14	97,312.00	120,000.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
<u>01-22-55100</u> Postage	0.00	0.00	500.00	68.00	500.00	500.00
<u>01-22-55200</u> Telephone	6,161.71	4,818.63	7,700.00	3,222.19	4,813.00	7,000.00
<u>01-22-55400</u> Printing	174.00	183.75	750.00	0.00	750.00	750.00
<u>01-22-56100</u> Dues	1,300.80	1,751.69	1,500.00	825.00	1,000.00	1,000.00
<u>01-22-56200</u> Travel	1,761.81	3,775.44	2,500.00	3,288.68	4,000.00	4,000.00
<u>01-22-56300</u> Training	3,708.54	18,748.24	7,000.00	7,430.36	7,000.00	30,000.00
<u>01-22-56400</u> Tuition	498.00	4,935.00	3,000.00	4,225.00	4,225.00	3,000.00
<u>01-22-56500</u> Publications	0.00	671.75	1,000.00	298.00	1,000.00	500.00
<u>01-22-57100</u> Utilities	1,165.61	1,407.82	1,500.00	886.79	1,385.00	1,500.00
<u>01-22-59400</u> Lease or Rentals	1,230.18	1,758.48	16,000.00	825.76	1,091.00	10,000.00
Category: 6000 - Commodities	135,555.05	254,350.85	241,277.00	125,846.94	173,677.00	233,250.00
<u>01-22-61300</u> Building Supplies	3,107.75	5,280.12	5,000.00	5,314.61	9,348.00	6,000.00
<u>01-22-61200</u> Equipment Supplies	5,975.99	8,211.63	7,000.00	3,625.97	4,209.00	5,000.00
<u>01-22-61300</u> Vehicle Supplies	4,789.34	3,200.04	6,000.00	3,695.77	6,000.00	6,000.00
<u>01-22-65100</u> Office Supplies	781.82	473.84	1,000.00	0.00	1,000.00	500.00
<u>01-22-65200</u> Operating Supplies	27,486.70	37,244.18	30,000.00	19,827.96	27,479.00	30,000.00
<u>01-22-65400</u> Janitorial Supplies	1,170.03	1,254.37	1,500.00	921.61	1,277.00	1,500.00
<u>01-22-65500</u> Gasoline/Oil	19,079.19	17,545.67	15,000.00	12,663.57	19,284.00	20,000.00
<u>01-22-68400</u> Software	2,143.37	14,873.05	25,000.00	24,244.76	30,000.00	33,000.00
Category: 6000 - Commodities Total:	64,534.19	88,082.90	90,500.00	70,294.25	98,597.00	102,000.00
Category: 7000 - Debt Service						
<u>01-22-72260</u> 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						
<u>01-22-83000</u> Equipment	243,083.51	14,930.23	93,500.00	32,653.32	40,000.00	107,459.00
<u>01-22-84000</u> Vehicles	14,471.45	0.00	0.00	0.00	0.00	0.00
<u>01-22-89000</u> Other Improvements	0.00	0.00	20,000.00	281,342.57	281,343.00	15,000.00
Category: 8000 - Capital Outlay Total:	257,554.96	14,930.23	113,500.00	313,995.89	321,343.00	122,459.00

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Category: 9000 - Other Expenditures

01-22-91100

Public Relations

Category: 9000 - Other Expenditures Total:

Department: 22 - Fire Total:

Department: 41 - Street

Category: 4000 - Personnel

01-41-42100

Full-Time

01-41-42200

Part-Time

01-41-42300

Overtime

01-41-42600

Pager

01-41-45100

Health Insurance

01-41-45200

Life Insurance

01-41-47300

Clothing Acquisition

Category: 4000 - Personnel Total:

Category: 5000 - Contractual Services

01-41-51100

Building Maintenance

01-41-51200

Equipment Maintenance

01-41-51300

Vehicle Maintenance

01-41-51400

Street Maintenance

01-41-51450

Forestry Maintenance

01-41-51600

Snow Removal Maintenance

01-41-52900

Traffic Signal Maintenance

01-41-52920

Property Maintenance

01-41-53600

Janitorial Services

01-41-54900

Other Professional Services

01-41-55100

Postage

01-41-55200

Telephone

01-41-55300

Publishing

01-41-55600

Dispatching/Radio

01-41-56200

Travel

01-41-56300

Training

01-41-56500

Publications

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Utilities	926.66	2,509.63	2,500.00	769.98	1,000.00	2,500.00
Street Lighting	1,119.14	1,037.70	1,000.00	673.49	1,000.00	1,000.00
Lease or Rentals	67,515.24	25,900.52	40,000.00	33,366.03	40,000.00	40,000.00
Category: 5000 - Contractual Services Total:	236,936.12	218,107.20	318,525.00	195,283.31	257,878.00	255,775.00
Category: 6000 - Commodities						
Building Supplies	2,549.24	3,713.27	3,500.00	625.84	3,500.00	3,500.00
Equipment Supplies	14,666.62	33,301.42	20,000.00	19,981.83	20,000.00	30,000.00
Vehicle Supplies	27,530.53	34,172.61	25,000.00	18,644.99	25,000.00	30,000.00
Street Supplies	65,919.60	46,893.22	75,000.00	28,134.52	75,000.00	75,000.00
Snow Removal Supplies	88,586.04	107,066.68	110,000.00	74,420.10	90,000.00	110,000.00
Grounds Supplies	3,602.83	5,805.10	10,000.00	2,262.90	10,000.00	10,000.00
Other Signage Supplies	16,376.24	19,982.28	20,000.00	19,501.48	20,000.00	25,000.00
Office Supplies	2,210.01	2,546.34	2,500.00	1,303.09	2,500.00	2,500.00
Operating Supplies	6,383.24	10,217.03	10,000.00	8,956.60	10,000.00	15,000.00
Small Tools	1,748.30	3,936.60	3,500.00	3,474.84	3,500.00	5,000.00
Janitorial Supplies	48.64	1,155.69	1,000.00	504.32	1,000.00	1,000.00
Gasoline/Oil	67,945.83	56,093.49	60,000.00	44,367.68	55,000.00	60,000.00
Safety Supplies	5,816.03	3,149.17	4,000.00	924.77	4,000.00	4,000.00
Software	0.00	0.00	0.00	239.88	240.00	0.00
Category: 6000 - Commodities Total:	303,383.15	328,032.90	344,500.00	223,342.84	319,740.00	371,000.00
Category: 7000 - Debt Service						
Interest Expense	2,627.86	0.00	0.00	0.00	0.00	0.00
Principal Expense	84,109.40	130,722.63	130,723.00	0.00	130,723.00	130,723.00
Principal Expense - Lease	0.00	0.00	0.00	0.00	0.00	0.00
Category: 7000 - Debt Service Total:	86,737.26	130,722.63	130,723.00	0.00	130,723.00	130,723.00
Category: 8000 - Capital Outlay						
Equipment	15,629.23	47,366.21	30,000.00	13,484.82	30,000.00	74,500.00
Vehicle	0.00	454,450.79	90,000.00	90,370.00	90,370.00	85,000.00
Other Improvements	42,299.90	21,950.50	25,000.00	23,846.23	25,000.00	60,000.00
Category: 8000 - Capital Outlay Total:	57,929.13	523,767.50	145,000.00	127,701.05	145,370.00	219,500.00
Category: 9000 - Other Expenditures						
Bad Debt	0.00	0.00	0.00	7.54	8.00	0.00

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	2022	2023	2024	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections	2025
Miscellaneous	-6.56	163.02	200.00	0.00	200.00	200.00
Category: 9000 - Other Expenditures Total:	-6.56	163.02	200.00	7.54	208.00	200.00
Department: 41 - Street Total:	1,843,841.40	2,390,886.90	2,323,558.47	1,541,874.31	2,229,803.00	2,456,929.00
Department: 44 - Community Development						
Category: 4000 - Personnel						
Full-Time	318,991.94	329,357.33	344,923.00	247,144.00	332,644.18	346,296.00
Health Insurance	55,505.16	57,077.28	57,078.00	43,935.31	57,077.76	57,078.00
Life Insurance	295.02	174.80	350.00	111.20	80.00	300.00
Category: 4000 - Personnel Total:	374,792.12	386,609.41	402,351.00	291,190.51	389,801.94	403,674.00
Category: 5000 - Contractual Services						
Vehicle Maintenance	297.50	0.00	1,000.00	2,923.69	5,848.00	3,500.00
Other Maintenance - Nuisance ...	3,939.00	4,960.00	4,000.00	400.00	800.00	0.00
Other Professional Services	8,712.70	30,647.60	20,000.00	19,347.14	31,854.00	32,000.00
Downtown Beautification	60,400.60	36,349.19	45,000.00	28,415.06	40,830.00	45,000.00
Telephone	2,329.53	2,040.84	2,500.00	536.64	700.00	1,000.00
Publishing	2,399.50	1,725.00	3,000.00	1,975.00	1,576.00	3,000.00
Printing	291.50	0.00	3,000.00	0.00	0.00	3,000.00
Dues	955.50	2,328.00	4,100.00	1,811.50	3,088.00	4,100.00
Travel	255.56	952.54	7,000.00	1,347.17	2,694.00	7,000.00
Training	3,109.97	1,415.38	7,000.00	795.10	1,590.00	7,000.00
Publications	491.00	143.14	0.00	139.99	0.00	0.00
Conference	1,369.30	4,590.00	15,000.00	0.00	0.00	0.00
Lease or Rentals	8,385.61	5,705.79	10,000.00	4,249.36	5,818.00	10,000.00
Category: 5000 - Contractual Services Total:	92,937.27	90,857.48	121,600.00	61,940.65	94,798.00	115,600.00
Category: 6000 - Commodities						
Equipment Supplies	1,486.84	3,281.72	2,500.00	1,520.96	2,000.00	2,500.00
Office Supplies	3,749.29	690.58	3,000.00	357.46	40.00	1,500.00
Operating Supplies	493.50	0.00	0.00	0.00	0.00	0.00
Gasoline/Oil	970.70	913.36	900.00	540.63	860.00	900.00
Software	0.00	1,980.00	0.00	330.00	0.00	0.00
Category: 6000 - Commodities Total:	6,700.33	6,865.66	6,400.00	2,749.05	2,900.00	4,900.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 8000 - Capital Outlay						
01-44-84000 Vehicles	992.94	0.00	0.00	446.77	0.00	0.00
Category: 8000 - Capital Outlay Total:	992.94	0.00	0.00	446.77	0.00	0.00
Category: 9000 - Other Expenditures						
01-44-91100 Public Relations	16,553.30	20,389.87	17,000.00	1,662.82	8,326.00	17,000.00
Category: 9000 - Other Expenditures Total:	16,553.30	20,389.87	17,000.00	1,662.82	8,326.00	17,000.00
Department: 44 - Community Development Total:	491,975.96	504,722.42	547,351.00	357,989.80	495,825.94	541,174.00
Department: 46 - Cemetery						
Category: 4000 - Personnel						
01-46-42100 Full Time	58,685.17	61,773.35	65,005.20	48,553.49	65,005.00	70,972.36
01-46-42300 Overtime	3,828.23	4,396.38	8,000.00	4,120.66	7,000.00	7,000.00
01-46-42600 Pager	1,518.08	2,346.23	3,250.00	1,546.96	3,000.00	3,000.00
01-46-45100 Health Insurance	16,269.61	15,652.55	16,403.79	11,460.08	15,653.00	15,653.00
01-46-45200 Life Insurance	33.89	32.28	75.00	23.20	75.00	75.00
Category: 4000 - Personnel Total:	80,334.98	84,200.79	92,733.99	65,704.39	90,733.00	96,700.36
Category: 5000 - Contractual Services						
01-46-51100 Building Maintenance	8,292.05	1,157.00	1,500.00	498.50	1,500.00	1,500.00
01-46-51200 Equipment Maintenance	20.00	0.00	500.00	0.00	250.00	250.00
01-46-51300 Vehicle Maintenance	176.00	2,568.28	500.00	49.00	250.00	250.00
01-46-54900 Other Professional Services	42,662.95	44,616.91	45,000.00	36,464.97	45,000.00	45,000.00
01-46-55200 Telephone	1,825.80	1,594.25	1,500.00	1,379.11	1,500.00	1,500.00
01-46-57100 Utilities	2,953.01	1,531.98	2,200.00	1,153.66	2,200.00	2,200.00
01-46-59400 Lease or Rentals	0.00	0.00	8,500.00	0.00	2,000.00	8,500.00
Category: 5000 - Contractual Services Total:	55,929.81	51,468.42	59,700.00	39,545.24	52,700.00	59,200.00
Category: 6000 - Commodities						
01-46-61100 Building Supplies	346.57	1,471.60	1,000.00	17.99	500.00	500.00
01-46-61200 Equipment Supplies	478.77	688.82	500.00	311.84	500.00	500.00
01-46-61300 Vehicle Supplies	31.48	125.95	250.00	0.00	100.00	250.00
01-46-61400 Supplies Road	373.88	11,972.44	20,000.00	8,462.05	20,000.00	20,000.00
01-46-61700 Supplies Grounds	224.62	276.88	1,600.00	304.02	1,600.00	1,600.00
01-46-62900 Supplies Other	1,102.20	0.00	0.00	0.00	0.00	0.00
01-46-65200 Operating Supplies	447.69	1,379.58	750.00	34.18	750.00	750.00
01-46-65300 Small Tools	0.00	224.99	500.00	41.38	500.00	500.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
01-46-65400	41.36	213.88	200.00	35.07	200.00
01-46-65500	3,161.14	2,717.47	3,000.00	3,082.05	3,000.00
Category: 6000 - Commodities Total:	6,207.71	19,071.61	27,800.00	12,288.58	27,300.00
Category: 8000 - Capital Outlay					
01-46-83000	5,253.10	15,596.00	8,000.00	5,903.64	5,000.00
01-46-84000	0.00	0.00	20,000.00	0.00	20,000.00
01-46-88000	0.00	21,000.00	25,000.00	13,468.00	25,000.00
Category: 8000 - Capital Outlay Total:	5,253.10	36,596.00	53,000.00	19,371.64	50,000.00
Category: 9000 - Other Expenditures					
01-46-92900	1,169.39	964.49	1,000.00	813.83	1,000.00
Category: 9000 - Other Expenditures Total:	1,169.39	964.49	1,000.00	813.83	1,000.00
Department: 46 - Cemetery Total:	148,894.99	192,301.31	234,233.99	137,723.68	234,200.36
Department: 48 - Engineering					
Category: 4000 - Personnel					
01-48-42100	202,627.44	207,467.15	217,273.00	164,731.66	238,628.00
01-48-42200	0.00	0.00	0.00	5,234.50	5,900.00
01-48-42300	3,867.84	6,825.75	4,200.00	3,415.50	5,200.00
01-48-45100	41,076.52	41,663.84	41,743.00	30,405.06	41,000.00
01-48-45200	140.56	87.40	142.00	62.60	142.00
Category: 4000 - Personnel Total:	247,712.36	256,044.14	263,358.00	203,849.32	290,870.00
Category: 5000 - Contractual Services					
01-48-51100	365.71	7,407.49	2,800.00	0.00	2,800.00
01-48-51200	2,617.89	2,386.10	1,900.00	1,656.58	1,900.00
01-48-51300	200.50	0.00	1,300.00	1,898.52	2,000.00
01-48-53200	6,158.00	13,964.15	7,500.00	7,860.00	8,700.00
01-48-54900	2,040.01	5,476.40	4,000.00	3,669.00	4,800.00
01-48-55200	2,089.45	2,004.42	2,400.00	1,423.36	2,400.00
01-48-55300	130.89	0.00	200.00	66.47	200.00
01-48-56100	1,525.81	1,045.00	1,200.00	499.00	1,200.00
01-48-56200	127.79	850.38	1,100.00	40.00	1,100.00
01-48-56300	784.12	2,744.36	1,900.00	1,190.60	2,100.00
01-48-56500	87.50	47.81	200.00	0.00	100.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Utilities	0.00	0.00	200.00	0.00	100.00	100.00
Lease or Rentals	6,157.36	7,257.86	12,800.00	6,963.40	14,200.00	18,200.00
Category: 5000 - Contractual Services Total:	22,285.03	43,183.97	37,500.00	25,266.93	40,300.00	45,600.00
Category: 6000 - Commodities						
Equipment Supplies	4,586.48	1,568.50	1,800.00	1,507.13	1,800.00	1,800.00
Office Supplies	1,167.60	477.38	800.00	595.44	815.00	820.00
Small Tools	584.54	0.00	400.00	315.53	500.00	500.00
Janitorial Supplies	0.00	0.00	0.00	250.28	150.00	150.00
Gasoline/Oil	2,098.73	1,770.39	1,800.00	1,335.15	1,985.00	2,100.00
Print Materials	0.00	120.00	0.00	0.00	100.00	0.00
Software	1,520.00	5,818.90	4,800.00	0.00	5,150.00	5,200.00
Category: 6000 - Commodities Total:	9,957.35	9,755.17	9,600.00	4,003.53	10,500.00	10,570.00
Category: 7000 - Debt Service						
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						
Building	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Equipment	13,195.66	0.00	10,000.00	4,626.65	7,000.00	8,000.00
Furniture	2,830.46	0.00	500.00	0.00	200.00	500.00
Category: 8000 - Capital Outlay Total:	16,026.12	0.00	10,500.00	4,626.65	10,200.00	11,500.00
Category: 9000 - Other Expenditures						
Miscellaneous	23.39	0.00	200.00	189.98	200.00	200.00
Category: 9000 - Other Expenditures Total:	23.39	0.00	200.00	189.98	200.00	200.00
Department: 48 - Engineering Total:	296,004.25	308,983.28	321,158.00	237,936.41	338,415.00	358,740.00
Department: 61 - Economic Development						
Category: 4000 - Personnel						
Life Insurance	62.24	28.71	30.00	20.43	30.00	0.00
Category: 4000 - Personnel Total:	62.24	28.71	30.00	20.43	30.00	0.00
Category: 5000 - Contractual Services						
Other Professional Services	0.00	0.00	1,000.00	13,413.33	7,500.00	15,000.00
Postage	0.00	0.00	100.00	0.00	0.00	0.00
Telephone	1,045.61	1,279.61	1,500.00	676.72	1,500.00	1,500.00
Dues	2,487.58	375.00	1,500.00	0.00	500.00	1,500.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
01-61-56200						
Travel	1,055.82	1,634.41	2,000.00	0.00	2,000.00	2,000.00
01-61-56300						
Training	1,169.50	324.00	1,500.00	0.00	1,500.00	1,500.00
01-61-56500						
Publications	0.00	0.00	0.00	0.00	0.00	0.00
01-61-56600						
Conference	1,157.15	271.90	2,000.00	0.00	2,000.00	2,000.00
Category: 5000 - Contractual Services Total:	6,915.66	3,884.92	9,600.00	14,090.05	15,000.00	23,500.00
Category: 6000 - Commodities						
01-61-65100						
Office Supplies	1,120.87	545.97	1,000.00	1,102.66	1,200.00	500.00
01-61-65200						
Operating Supplies	475.90	0.00	300.00	0.00	300.00	300.00
Category: 6000 - Commodities Total:	1,596.77	545.97	1,300.00	1,102.66	1,500.00	800.00
Category: 8000 - Capital Outlay						
01-61-83000						
Equipment	2,007.80	174.99	2,000.00	0.00	0.00	0.00
Category: 8000 - Capital Outlay Total:	2,007.80	174.99	2,000.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures						
01-61-91100						
Community Relations	397.14	2,224.01	2,500.00	70.17	2,500.00	2,500.00
01-61-92900						
Miscellaneous	822.85	454.74	500.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:	1,219.99	2,678.75	3,000.00	70.17	2,500.00	2,500.00
Department: 61 - Economic Development Total:	11,802.46	7,313.34	15,930.00	15,283.31	19,030.00	26,800.00
Expense Total:	12,035,811.78	13,858,838.64	14,043,345.15	10,266,614.84	13,994,976.06	15,372,877.48
Fund: 01 - General Surplus (Deficit):	1,748,574.02	-286,490.47	8,134.65	-418,437.29	164,396.86	-508,406.42

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 11 - Audit Revenue		2022	2023	2024	2024	2025
Department: 00 - 00		Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Category: 3110 - Property						
<u>11-00-31100</u> Property Tax		29,804.54	27,887.83	28,000.00	17,161.87	31,000.00
Category: 3110 - Property Total:		29,804.54	27,887.83	28,000.00	17,161.87	31,000.00
Category: 3810 - Investment Income						
<u>11-00-38100</u> Interest Income		72.68	44.75	50.00	5.40	10.00
Category: 3810 - Investment Income Total:		72.68	44.75	50.00	5.40	10.00
Department: 00 - 00 Total:		29,877.22	27,932.58	28,050.00	17,167.27	31,010.00
Revenue Total:		29,877.22	27,932.58	28,050.00	17,167.27	31,010.00
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
<u>11-00-53100</u> Accounting Service		27,125.00	33,207.50	30,400.00	30,400.00	31,315.00
Category: 5000 - Contractual Services Total:		27,125.00	33,207.50	30,400.00	30,400.00	31,315.00
Department: 00 - 00 Total:		27,125.00	33,207.50	30,400.00	30,400.00	31,315.00
Expense Total:		27,125.00	33,207.50	30,400.00	30,400.00	31,315.00
Fund: 11 - Audit Surplus (Deficit):		2,752.22	-5,274.92	-2,350.00	-13,232.73	-305.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 12 - Insurance						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
12-00-31100						
Property Tax	372,542.71	373,445.01	375,000.00	229,772.54	375,000.00	375,000.00
Category: 3110 - Property Total:	372,542.71	373,445.01	375,000.00	229,772.54	375,000.00	375,000.00
Category: 3810 - Investment Income						
12-00-38100						
Interest Income	334.49	690.27	50.00	190.55	125.00	100.00
Category: 3810 - Investment Income Total:	334.49	690.27	50.00	190.55	125.00	100.00
Department: 00 - 00 Total:	372,877.20	374,135.28	375,050.00	229,963.09	375,125.00	375,100.00
Revenue Total:	372,877.20	374,135.28	375,050.00	229,963.09	375,125.00	375,100.00
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
12-00-59200						
Insurance	369,662.58	324,613.85	375,000.00	233,580.14	350,000.00	385,000.00
Category: 5000 - Contractual Services Total:	369,662.58	324,613.85	375,000.00	233,580.14	350,000.00	385,000.00
Category: 9000 - Other Expenditures						
12-00-99964						
Transfer Admin Services Fund	11,000.04	11,000.04	11,000.00	8,250.03	11,000.00	11,000.00
Category: 9000 - Other Expenditures Total:	11,000.04	11,000.04	11,000.00	8,250.03	11,000.00	11,000.00
Department: 00 - 00 Total:	380,662.62	335,613.89	386,000.00	241,830.17	361,000.00	396,000.00
Expense Total:	380,662.62	335,613.89	386,000.00	241,830.17	361,000.00	396,000.00
Fund: 12 - Insurance Surplus (Deficit):	-7,785.42	38,521.39	-10,950.00	-11,867.08	14,125.00	-20,900.00

Budget Worksheet Condensed

		2022	2023	2024	2024	2025
		Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
13-00-31100						
Property Tax						
Category: 3110 - Property Total:		158,957.50	114,516.93	100,000.00	61,280.36	100,000.00
		158,957.50	114,516.93	100,000.00	61,280.36	100,000.00
Category: 3420 - Other Taxes						
13-00-34200						
Personal Property Replacement						
Category: 3420 - Other Taxes Total:		35,272.00	25,351.75	24,250.00	22,045.00	22,045.00
		35,272.00	25,351.75	24,250.00	22,045.00	22,045.00
Category: 3810 - Investment Income						
13-00-38100						
Interest Income						
Category: 3810 - Investment Income Total:		385.51	825.95	300.00	569.88	400.00
		385.51	825.95	300.00	569.88	400.00
Department: 00 - 00 Total:						
Category: 00 - 00 Total:		194,615.01	140,694.63	124,550.00	83,895.24	122,445.00
		194,615.01	140,694.63	124,550.00	83,895.24	122,445.00
Revenue Total:						
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
13-00-46300						
IMRF						
Category: 4000 - Personnel Total:		175,268.43	116,640.14	138,000.00	103,264.81	154,000.00
		175,268.43	116,640.14	138,000.00	103,264.81	154,000.00
Department: 00 - 00 Total:						
Category: 00 - 00 Total:		175,268.43	116,640.14	138,000.00	103,264.81	154,000.00
		175,268.43	116,640.14	138,000.00	103,264.81	154,000.00
Expense Total:						
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):		19,346.58	24,054.49	-13,450.00	-19,369.57	-31,555.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 14 - Social Security

Revenue

Department: 00 - 00

Category: 3110 - Property

14-00-31100

Property Tax

Category: 3110 - Property Total:

Category: 3810 - Investment Income

14-00-38100

Interest Income

Category: 3810 - Investment Income Total:

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

Category: 4000 - Personnel

14-00-46100

Social Security

Category: 4000 - Personnel Total:

Department: 00 - 00 Total:

Expense Total:

Fund: 14 - Social Security Surplus (Deficit):

2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
238,436.22	238,989.15	235,000.00	143,999.11	235,000.00	290,000.00
238,436.22	238,989.15	235,000.00	143,999.11	235,000.00	290,000.00
106.65	205.63	50.00	7.54	25.00	25.00
106.65	205.63	50.00	7.54	25.00	25.00
238,542.87	239,194.78	235,050.00	144,006.65	235,025.00	290,025.00
238,542.87	239,194.78	235,050.00	144,006.65	235,025.00	290,025.00
217,286.18	234,086.42	240,000.00	192,026.53	260,000.00	265,000.00
217,286.18	234,086.42	240,000.00	192,026.53	260,000.00	265,000.00
217,286.18	234,086.42	240,000.00	192,026.53	260,000.00	265,000.00
217,286.18	234,086.42	240,000.00	192,026.53	260,000.00	265,000.00
21,256.69	5,108.36	-4,950.00	-48,019.88	-24,975.00	25,025.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	2025
					Projections
Fund: 15 - Ambulance					
Revenue					
Department: 00 - 00					
Category: 3810 - Investment Income					
15-00-38100					
Interest Income					
Category: 3810 - Investment Income Total:	4,808.51	24,269.65	5,000.00	17,246.87	3,006.00
	4,808.51	24,269.65	5,000.00	17,246.87	3,006.00
Category: 3890 - Miscellaneous Income					
15-00-38900					
Miscellaneous					
Category: 3890 - Miscellaneous Income Total:	266,087.00	150,000.00	0.00	0.00	0.00
	266,087.00	150,000.00	0.00	0.00	0.00
Category: 3910 - Other Financing Sources					
15-00-39110					
Fixed Assets Sales Proceeds					
Category: 3910 - Other Financing Sources Total:	12,500.00	0.00	0.00	50,000.00	0.00
	12,500.00	0.00	0.00	50,000.00	0.00
Category: 3990 - Interfund Transfers					
15-00-39901					
Transfer from General Fund					
Category: 3990 - Interfund Transfers Total:	200,000.04	219,999.96	200,000.00	150,000.03	200,000.00
	200,000.04	219,999.96	200,000.00	150,000.03	200,000.00
Department: 00 - 00 Total:	483,395.55	394,269.61	205,000.00	217,246.90	203,006.00
Revenue Total:	483,395.55	394,269.61	205,000.00	217,246.90	203,006.00
Expense					
Department: 00 - 00					
Category: 7000 - Debt Service					
15-00-72000					
Interest Expense - 2019 Loan					
15-00-72200					
Principal Expense - 2019 Loan					
Category: 7000 - Debt Service Total:	5,953.50	0.00	5,292.00	0.00	5,292.00
	17,500.00	23,122.75	17,500.00	0.00	17,500.00
	23,453.50	23,122.75	22,792.00	0.00	22,792.00
Category: 8000 - Capital Outlay					
15-00-82000					
Building					
15-00-83000					
Equipment					
15-00-84000					
Vehicle					
Category: 8000 - Capital Outlay Total:	0.00	214,755.43	50,000.00	162,201.23	300,000.00
	0.00	3,000.00	93,500.00	3,535.00	0.00
	0.00	0.00	0.00	0.00	355,000.00
Category: 8000 - Capital Outlay Total:	0.00	217,755.43	143,500.00	165,736.23	655,000.00
Department: 00 - 00 Total:	23,453.50	240,878.18	166,292.00	165,736.23	677,461.25
Expense Total:	23,453.50	240,878.18	166,292.00	165,736.23	677,461.25
Fund: 15 - Ambulance Surplus (Deficit):	459,942.05	153,391.43	38,708.00	51,510.67	-474,461.25

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

						2022	2024	2024	2025
						Total Activity	Total Activity	YTD Activity	2025
								Projections	
Fund: 16 - Eastern Gateway TIF									
Expense									
Department: 00 - 00									
Category: 5000 - Contractual Services									
Legal Service						0.00	0.00	0.00	40,000.00
Other Professional Services						0.00	0.00	0.00	130,000.00
Training						0.00	0.00	0.00	5,000.00
Category: 5000 - Contractual Services Total:						0.00	0.00	0.00	175,000.00
Department: 00 - 00 Total:						0.00	0.00	0.00	175,000.00
Expense Total:						0.00	0.00	0.00	175,000.00
Fund: 16 - Eastern Gateway TIF Total:						0.00	0.00	0.00	175,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 17 - Motor Fuel Tax					
Revenue					
Department: 00 - 00					
Category: 3430 - Motor Fuel Tax					
17-00-34300					
Motor Fuel Tax Allotment	382,330.32	407,704.08	440,000.00	271,903.75	447,000.00
Motor Fuel Tax Allotment Rebu...	210,321.42	0.00	630,965.00	0.00	0.00
Category: 3430 - Motor Fuel Tax Total:	592,651.74	407,704.08	1,070,965.00	271,903.75	447,000.00
Category: 3470 - Grants					
17-00-34710					
Grant EDP/TARP S Main St 12...	0.00	0.00	0.00	279,675.00	280,000.00
Category: 3470 - Grants Total:	0.00	0.00	0.00	279,675.00	280,000.00
Category: 3810 - Investment Income					
17-00-38100					
Interest Income	15,053.27	59,008.71	22,000.00	56,118.69	62,000.00
Category: 3810 - Investment Income Total:	15,053.27	59,008.71	22,000.00	56,118.69	62,000.00
Department: 00 - 00 Total:	607,705.01	466,712.79	1,092,965.00	607,697.44	785,844.82
Revenue Total:	607,705.01	466,712.79	1,092,965.00	607,697.44	785,844.82
Expense					
Department: 00 - 00					
Category: 9000 - Other Expenditures					
17-00-99900					
Transfer Cap Impr S Main 12-0...	0.00	0.00	0.00	0.00	280,000.00
Transf Capital Impr Fund IL Reb...	0.00	0.00	630,000.00	0.00	630,965.00
Trans to Cap Impr MFT Projects	152,171.83	261,000.00	1,775,000.00	0.00	1,250,000.00
Category: 9000 - Other Expenditures Total:	152,171.83	261,000.00	2,405,000.00	0.00	1,880,965.00
Department: 00 - 00 Total:	152,171.83	261,000.00	2,405,000.00	0.00	1,880,965.00
Expense Total:	152,171.83	261,000.00	2,405,000.00	0.00	1,880,965.00
Fund: 17 - Motor Fuel Tax Surplus (Deficit):	455,533.18	205,712.79	-1,312,035.00	607,697.44	-318,155.18

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 18 - Utility Tax					
Revenue					
Department: 00 - 00					
Category: 3130 - Utility Tax					
18-00-3131Q					
18-00-3132Q					
Electric Utility Tax	422,977.82	538,776.67	708,000.00	430,232.25	585,000.00
Natural Gas Utility Tax	259,305.97	242,756.02	380,000.00	171,332.72	275,000.00
Category: 3130 - Utility Tax Total:	682,283.79	781,532.69	1,088,000.00	601,564.97	860,000.00
Category: 3810 - Investment Income					
18-00-3810Q					
Interest Income	13,759.86	15,164.08	15,000.00	7,483.93	15,000.00
Category: 3810 - Investment Income Total:	13,759.86	15,164.08	15,000.00	7,483.93	15,000.00
Department: 00 - 00 Total:	696,043.65	796,696.77	1,103,000.00	609,048.90	875,000.00
Revenue Total:	696,043.65	796,696.77	1,103,000.00	609,048.90	875,000.00
Expense					
Department: 00 - 00					
Category: 9000 - Other Expenditures					
18-00-9993E					
Capital Improvement Fund Tra...	1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,042,000.00
Category: 9000 - Other Expenditures Total:	1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,042,000.00
Department: 00 - 00 Total:	1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,042,000.00
Expense Total:	1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,042,000.00
Fund: 18 - Utility Tax Surplus (Deficit):	-571,178.15	-949,694.26	-1,197,000.00	241,636.44	-390,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 19 - Hotel-Motel Tax					
Revenue					
Department: 00 - 00					
Category: 3140 - Hotel/Motel Tax					
19-00-31400					
Hotel/Motel Tax	279,675.77	274,096.68	260,000.00	177,069.63	275,000.00
Category: 3140 - Hotel/Motel Tax Total:	279,675.77	274,096.68	260,000.00	177,069.63	275,000.00
Category: 3790 - Other Revenues					
19-00-37900					
Other Revenue	80.00	15.00	0.00	9,313.00	9,307.00
Category: 3790 - Other Revenues Total:	80.00	15.00	0.00	9,313.00	9,307.00
Category: 3810 - Investment Income					
19-00-38100					
Interest Income	2,126.49	6,657.18	3,000.00	5,918.40	800.00
Category: 3810 - Investment Income Total:	2,126.49	6,657.18	3,000.00	5,918.40	800.00
Category: 3890 - Miscellaneous Income					
19-00-38983					
Merchandise Sales	12,516.50	16,412.33	10,000.00	40,924.50	20,000.00
Category: 3890 - Miscellaneous Income Total:	12,516.50	16,412.33	10,000.00	40,924.50	20,000.00
Category: 3990 - Interfund Transfers					
19-00-39900					
Interfund Transfer	135,000.00	0.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers Total:	135,000.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	429,398.76	297,181.19	273,000.00	233,225.53	305,107.00
Revenue Total:	429,398.76	297,181.19	273,000.00	233,225.53	305,107.00
Expense					
Department: 00 - 00					
Category: 5000 - Contractual Services					
19-00-54912					
Flagg Township Museum	8,000.00	13,250.00	12,000.00	12,000.00	12,000.00
19-00-54930					
Web Site - Design and Maint	0.00	0.00	1,000.00	0.00	1,000.00
19-00-55500					
Advertising	11,981.86	2,859.62	10,000.00	3,734.22	10,000.00
19-00-56200					
Travel	762.02	55.93	1,000.00	63.92	1,000.00
19-00-56600					
Conference	580.84	722.66	1,000.00	0.00	1,000.00
Category: 5000 - Contractual Services Total:	21,324.72	16,888.21	25,000.00	15,798.14	25,000.00
Category: 8000 - Capital Outlay					
19-00-83000					
Equipment	0.00	505.04	0.00	0.00	0.00
19-00-89000					
Other Improvements	0.00	2,500.00	2,500.00	0.00	2,500.00
Category: 8000 - Capital Outlay Total:	0.00	3,005.04	2,500.00	0.00	2,500.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 9000 - Other Expenditures						
19-00-91100 Community Relations	730.90	3,250.25	5,000.00	2,395.60	5,000.00	5,000.00
19-00-91110 Downtown Christmas Promoti...	7,490.47	3,169.67	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	8,000.00	8,000.00	8,000.00
19-00-91140 Railroad Days	5,066.77	4,385.40	5,000.00	6,139.39	5,889.00	6,000.00
19-00-91141 Irish Hooley	0.00	1,342.08	6,000.00	0.00	0.00	6,000.00
19-00-91144 Cinco de Mayo	4,867.00	8,739.10	8,000.00	8,940.00	8,940.00	9,000.00
19-00-91145 Hay Day	5,994.87	9,560.81	8,000.00	0.00	8,000.00	8,000.00
19-00-91190 Miscellaneous Events	21,101.08	14,795.84	25,000.00	23,599.83	25,000.00	25,000.00
19-00-92900 Miscellaneous Charges	8.45	210.00	0.00	0.00	0.00	0.00
19-00-99019 Blackhawk Waterways	8,000.00	12,000.00	10,000.00	10,000.00	10,000.00	10,000.00
19-00-99952 Transfer to Golf Course	75,000.00	60,000.00	60,000.00	45,000.00	60,000.00	110,000.00
19-00-99972 Transfer to Downtown TIF	0.00	0.00	0.00	0.00	0.00	100,000.00
Category: 9000 - Other Expenditures Total:						
	136,259.54	125,453.15	140,000.00	104,074.82	135,829.00	292,000.00
Department: 30 - Railfan Park						
Category: 4000 - Personnel						
19-30-42200 Part Time	15,385.71	16,725.26	18,000.00	13,728.00	17,317.30	30,000.00
19-30-46100 Social Security	1,176.99	1,279.45	1,300.00	1,050.24	1,324.82	2,295.00
19-30-46300 IMRF	1,127.81	822.91	1,300.00	735.83	928.22	1,659.00
Category: 4000 - Personnel Total:						
	17,690.51	18,827.62	20,600.00	15,514.07	19,570.34	33,954.00
Category: 5000 - Contractual Services						
19-30-51100 Building Maintenance	12,376.56	14,235.46	10,000.00	7,619.37	10,000.00	10,000.00
19-30-57100 Utilities	934.11	1,172.61	1,500.00	1,109.49	2,000.00	2,000.00
19-30-57110 Rail Cam Internet Connection	1,399.65	0.00	0.00	0.00	0.00	0.00
19-30-57201 Railroad Park-Other	1,237.85	1,041.00	0.00	993.00	560.00	0.00
Category: 5000 - Contractual Services Total:						
	15,948.17	16,449.07	11,500.00	9,721.86	12,560.00	12,000.00
Category: 6000 - Commodities						
19-30-61000 Maintenance Supplies - Equip...	340.00	0.00	1,000.00	0.00	1,000.00	1,000.00
19-30-65200 Operating Supplies	6,397.78	5,558.21	5,000.00	607.14	5,000.00	5,000.00
Category: 6000 - Commodities Total:						
	6,737.78	5,558.21	6,000.00	607.14	6,000.00	6,000.00
Category: 8000 - Capital Outlay						
19-30-83000 Capital Outlay - Building	35,019.10	202,895.10	0.00	0.00	15,000.00	5,000.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Other Improvements	0.00	11,870.00	250,000.00	0.00	0.00
Category: 8000 - Capital Outlay Total:	35,019.10	214,765.10	250,000.00	0.00	15,000.00
Category: 9000 - Other Expenditures					
Railroad Park Merchandise	10,953.92	20,176.20	10,000.00	13,860.56	15,000.00
Category: 9000 - Other Expenditures Total:	10,953.92	20,176.20	10,000.00	13,860.56	15,000.00
Department: 30 - Railfan Park Total:	86,349.48	275,776.20	298,100.00	39,703.63	68,130.34
Expense Total:	243,933.74	421,122.60	465,600.00	159,576.59	228,584.34
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	185,465.02	-123,941.41	-192,600.00	73,648.94	76,522.66
					-358,847.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 20 - Sales Tax		2022	2023	2024	2024	2025
Revenue		Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Department: 00 - 00						
Category: 3440 - Sales						
<u>20-00-34400</u>						
Sales tax		1,525,198.32	1,464,013.01	1,575,000.00	956,778.91	1,497,000.00
Category: 3440 - Sales Total:		1,525,198.32	1,464,013.01	1,575,000.00	956,778.91	1,515,000.00
Category: 3810 - Investment Income						
<u>20-00-38100</u>						
Interest Income		37,181.73	163,227.30	65,000.00	31,087.33	65,000.00
Category: 3810 - Investment Income Total:		37,181.73	163,227.30	65,000.00	31,087.33	67,000.00
Department: 00 - 00 Total:		1,562,380.05	1,627,240.31	1,640,000.00	987,866.24	1,582,000.00
Revenue Total:		1,562,380.05	1,627,240.31	1,640,000.00	987,866.24	1,582,000.00
Expense						
Department: 00 - 00						
Category: 9000 - Other Expenditures						
<u>20-00-99901</u>						
General Fund Transfer		200,000.04	189,999.96	0.00	0.00	0.00
<u>20-00-99936</u>						
Capital Improvement Fund Tra...		1,913,646.35	1,507,363.41	2,100,000.00	701,843.50	1,158,000.00
Category: 9000 - Other Expenditures Total:		2,113,646.39	1,697,363.37	2,100,000.00	701,843.50	2,529,000.00
Department: 00 - 00 Total:		2,113,646.39	1,697,363.37	2,100,000.00	701,843.50	2,529,000.00
Expense Total:		2,113,646.39	1,697,363.37	2,100,000.00	701,843.50	2,529,000.00
Fund: 20 - Sales Tax Surplus (Deficit):		-551,266.34	-70,123.06	-460,000.00	286,022.74	-947,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 21 - Lighthouse Pointe TIF

Revenue

Department: 00 - 00

Category: 3110 - Property

21-00-31361

Property Tax

Category: 3110 - Property Total:

Category: 3810 - Investment Income

21-00-38100

Interest Income

Category: 3810 - Investment Income Total:

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

Category: 5000 - Contractual Services

21-00-53100

Accounting Service

21-00-53300

Legal Service

21-00-54900

Other Professional Services

21-00-55300

Publishing

21-00-56100

Dues

21-00-56300

Training

Category: 5000 - Contractual Services Total:

Category: 7000 - Debt Service

21-00-72000

Interest Expense - 2013 GO TIF...

21-00-72200

Principal Expense - 2013 GO/TIF...

Category: 7000 - Debt Service Total:

Category: 8000 - Capital Outlay

21-00-89000

Other Improvements

Category: 8000 - Capital Outlay Total:

Department: 00 - 00 Total:

Expense Total:

Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):

2022
Total Activity

2023
Total Activity

2024
Total Budget

2024
YTD Activity

2024
CY24
Projections

2025
2025

629,245.01
629,245.01
700,688.84
369,114.75
700,689.00
696,337.00

9,399.95
9,399.95
7,000.00
18,523.42
7,703.72
7,500.00

638,644.96
638,644.96
707,688.84
387,638.17
708,392.72
703,837.00

2,500.00
412.50
151,623.79
143.00
0.00
0.00

2,550.00
0.00
159,273.18
0.00
550.00
988.64

2,625.00
225.00
89,192.54
0.00
183.33
1,179.60

2,550.00
10,000.00
168,165.32
0.00
550.00
3,500.00

163,361.82
154,679.29
184,765.32
93,405.47
173,441.00
174,965.00

61,575.00
65,735.00
170,000.00
231,575.00
236,475.00
246,075.00

56,475.00
180,000.00
28,237.50
0.00
180,000.00
195,000.00

195,900.07
749,900.40
590,836.89
590,836.89
1,101,240.32
1,109,040.00

195,900.07
749,900.40
590,836.89
590,836.89
1,101,240.32
1,109,040.00

90,187.18
-491,669.73
-393,551.48
265,995.20
278,476.72
-405,203.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 22 - Foreign Fire Insurance					
Revenue					
Department: 00 - 00					
Category: 3120 - Foreign Fire Insurance Tax					
22-00-31200					
Foreign Fire Receipts					
Category: 3120 - Foreign Fire Insurance Tax Total:	30,674.39	33,430.75	31,000.00	0.00	31,000.00
	30,674.39	33,430.75	31,000.00	0.00	31,000.00
Category: 3810 - Investment Income					
22-00-38100					
Interest Income					
Category: 3810 - Investment Income Total:	296.75	734.19	250.00	391.52	514.00
	296.75	734.19	250.00	391.52	514.00
Department: 00 - 00 Total:	30,971.14	34,164.94	31,250.00	391.52	31,614.00
Revenue Total:	30,971.14	34,164.94	31,250.00	391.52	31,614.00
Expense					
Department: 00 - 00					
Category: 5000 - Contractual Services					
22-00-54900					
Other Professional Services					
22-00-56300					
Training					
Category: 5000 - Contractual Services Total:	0.00	0.00	7,500.00	0.00	0.00
	4,894.20	1,899.45	10,000.00	1,703.16	2,431.00
	4,894.20	1,899.45	17,500.00	1,703.16	2,431.00
Category: 6000 - Commodities					
22-00-65200					
Operating Supplies					
Category: 6000 - Commodities Total:	0.00	1,489.45	2,500.00	4,799.52	3,679.00
	0.00	1,489.45	2,500.00	4,799.52	3,679.00
Category: 8000 - Capital Outlay					
22-00-83000					
Equipment					
Category: 8000 - Capital Outlay Total:	32,511.64	15,951.58	47,000.00	24,016.07	48,283.00
	32,511.64	15,951.58	47,000.00	24,016.07	48,283.00
Department: 00 - 00 Total:	37,405.84	19,340.48	67,000.00	30,518.75	54,393.00
Expense Total:	37,405.84	19,340.48	67,000.00	30,518.75	54,393.00
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):	-6,434.70	14,824.46	-35,750.00	-30,127.23	-22,779.00
					-31,500.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 23 - Downtown & Southern Gateway TIF

Revenue

Department: 00 - 00

Category: 3110 - Property

23-00-31361

Property Tax

Category: 3110 - Property Total:

Category: 3470 - Grants

23-00-34700

State Grant

Category: 3470 - Grants Total:

Category: 3810 - Investment Income

23-00-38100

Interest Income

23-00-38114

Bond Proceeds

Category: 3810 - Investment Income Total:

Category: 3890 - Miscellaneous Income

23-00-38900

Miscellaneous Revenue

23-00-38902

Premium on Bonds Issued

Category: 3890 - Miscellaneous Income Total:

Category: 3990 - Interfund Transfers

23-00-39919

Transfer from Hotel/Motel Tax

23-00-39954

Transfer from Electric

23-00-39958

Transfer from Railroad

Category: 3990 - Interfund Transfers Total:

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

Category: 5000 - Contractual Services

23-00-53100

Accounting Service

23-00-53300

Legal Service

23-00-54900

Other Professional Services

23-00-56300

Training

Category: 5000 - Contractual Services Total:

Category: 7000 - Debt Service

23-00-72000

Interest Expense - 2023 GO/TIF ...

2022	2023	2024	2024	2025
Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections

290,257.16	399,700.78	568,936.22	261,911.78	568,936.00
290,257.16	399,700.78	568,936.22	261,911.78	568,936.00

0.00	0.00	1,151,740.00	0.00	0.00
0.00	0.00	1,151,740.00	0.00	0.00

1,747.22	4,916.51	2,500.00	35,154.19	52,848.00
0.00	2,500,000.00	2,500,000.00	0.00	0.00

1,747.22	2,504,916.51	2,502,500.00	35,154.19	52,848.00
				50,000.00

118,252.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

118,252.00	0.00	0.00	0.00	0.00
				0.00

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

410,256.38	2,904,617.29	4,223,176.22	297,065.97	621,784.00
410,256.38	2,904,617.29	4,223,176.22	297,065.97	621,784.00

410,256.38	2,904,617.29	4,223,176.22	297,065.97	621,784.00
				2,594,330.00

0.00	0.00	2,550.00	2,625.00	2,750.00
12,240.00	25,042.00	14,000.00	4,747.50	8,910.00

130,470.69	176,591.01	130,000.00	56,149.84	70,742.00
0.00	3,675.00	5,000.00	1,753.72	3,508.00

142,710.69	205,308.01	151,550.00	65,276.06	85,710.00
				151,750.00

0.00	0.00	121,412.00	50,536.11	107,036.11
				106,750.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections	2025
Principal Expense - 2023 GO/TIF..	0.00	0.00	115,000.00	0.00	125,000.00	125,000.00
Bond Issues Costs - 2023 TIF Bo...	0.00	54,742.95	0.00	0.00	0.00	0.00
Category: 7000 - Debt Service Total:	0.00	54,742.95	236,412.00	50,536.11	232,036.11	231,750.00
Category: 8000 - Capital Outlay						
Other Improvements	89,500.00	351,553.76	2,572,700.00	132,072.40	150,000.00	4,228,100.00
Category: 8000 - Capital Outlay Total:	89,500.00	351,553.76	2,572,700.00	132,072.40	150,000.00	4,228,100.00
Department: 00 - 00 Total:	232,210.69	611,604.72	2,960,662.00	247,884.57	467,746.11	4,611,600.00
Expense Total:	232,210.69	611,604.72	2,960,662.00	247,884.57	467,746.11	4,611,600.00
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	178,045.69	2,293,012.57	1,262,514.22	49,181.40	154,037.89	-2,017,270.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	Projections
Fund: 24 - Overweight Truck Permit Revenue					
Department: 00 - 00					
Category: 3320 - Overweight Truck Permit Fees					
Overweight Truck Permit Fees	43,065.00	27,447.00	40,000.00	33,843.00	29,000.00
Category: 3320 - Overweight Truck Permit Fees Total:	43,065.00	27,447.00	40,000.00	33,843.00	30,000.00
Category: 3520 - Overweight Truck Fines					
Overweight Truck Fines	0.00	0.00	0.00	1,665.00	0.00
Category: 3520 - Overweight Truck Fines Total:	0.00	0.00	0.00	1,665.00	3,000.00
Category: 3810 - Investment Income					
Interest Income	870.73	2,096.69	500.00	1,573.48	600.00
Category: 3810 - Investment Income Total:	870.73	2,096.69	500.00	1,573.48	600.00
Department: 00 - 00 Total:	43,935.73	29,543.69	40,500.00	37,081.48	33,600.00
Revenue Total:	43,935.73	29,543.69	40,500.00	37,081.48	33,600.00
Expense					
Department: 00 - 00					
Category: 5000 - Contractual Services					
Engineering Services	0.00	0.00	2,500.00	0.00	0.00
Training	0.00	0.00	0.00	0.00	2,000.00
Other Service Charges	0.00	0.00	1,000.00	0.00	500.00
Category: 5000 - Contractual Services Total:	0.00	0.00	3,500.00	0.00	4,500.00
Category: 9000 - Other Expenditures					
General Fund Transfer	12,000.00	12,000.00	12,000.00	9,000.00	0.00
Capital Improvement Fund Tra...	175,000.00	0.00	0.00	0.00	75,000.00
Category: 9000 - Other Expenditures Total:	187,000.00	12,000.00	12,000.00	9,000.00	75,000.00
Department: 00 - 00 Total:	187,000.00	12,000.00	15,500.00	9,000.00	79,500.00
Expense Total:	187,000.00	12,000.00	15,500.00	9,000.00	79,500.00
Fund: 24 - Overweight Truck Permit Surplus (Deficit):	-143,064.27	17,543.69	25,000.00	28,081.48	-45,900.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 25 - Northern Gateway TIF					
Revenue					
Department: 00 - 00					
Category: 3110 - Property					
25-00-31361					
Property Tax	107,604.31	153,347.12	187,399.44	120,838.50	187,399.44
Category: 3110 - Property Total:	107,604.31	153,347.12	187,399.44	120,838.50	187,399.44
Category: 3810 - Investment Income					
25-00-38100					
Interest Income	146.49	694.76	250.00	537.43	639.58
Category: 3810 - Investment Income Total:	146.49	694.76	250.00	537.43	639.58
Department: 00 - 00 Total:	107,750.80	154,041.88	187,649.44	121,375.93	188,039.02
Revenue Total:	107,750.80	154,041.88	187,649.44	121,375.93	188,039.02
Expense					
Department: 00 - 00					
Category: 5000 - Contractual Services					
25-00-53100					
Accounting Service	0.00	1,275.00	2,550.00	2,625.00	2,550.00
25-00-53300					
Legal Service	7,055.50	3,960.00	10,000.00	1,575.00	2,610.00
25-00-54900					
Other Professional Services	25,825.03	37,603.30	44,975.86	82,815.06	60,366.00
Category: 5000 - Contractual Services Total:	32,880.53	42,838.30	57,525.86	87,015.06	65,526.00
Category: 8000 - Capital Outlay					
25-00-89000					
Other Improvements	25,164.15	76,467.68	30,000.00	0.00	0.00
Category: 8000 - Capital Outlay Total:	25,164.15	76,467.68	30,000.00	0.00	0.00
Department: 00 - 00 Total:	58,044.68	119,305.98	87,525.86	87,015.06	65,526.00
Expense Total:	58,044.68	119,305.98	87,525.86	87,015.06	65,526.00
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	49,706.12	34,735.90	100,123.58	34,360.87	122,513.02
					-19,964.00

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For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 36 - Capital Improvement		2022	2023	2024	2024	2025
Revenue		Total Activity	Total Activity	Total Budget	YTD Activity	2025
Department: 00 - 00						
Category: 3790 - Other Revenues						
Reimbursed Developer Fees						
Category: 3790 - Other Revenues Total:						
36-00-37901		73,027.78	138,500.00	108,000.00	0.00	0.00
		73,027.78	138,500.00	108,000.00	0.00	0.00
Category: 3810 - Investment Income						
Interest Income						
Category: 3810 - Investment Income Total:						
36-00-38100		498.39	56.38	3,900.00	0.00	6,000.00
		498.39	56.38	3,900.00	0.00	6,000.00
Category: 3890 - Miscellaneous Income						
Miscellaneous Revenues						
Category: 3890 - Miscellaneous Income Total:						
36-00-38900		3,598.00	0.00	0.00	0.00	0.00
		3,598.00	0.00	0.00	0.00	0.00
Category: 3910 - Other Financing Sources						
Proceeds-Fixed Asset Sales						
Category: 3910 - Other Financing Sources Total:						
36-00-39110		22,012.00	0.00	0.00	0.00	0.00
		22,012.00	0.00	0.00	0.00	0.00
Category: 3930 - Intergovernmental Agreement						
Ogle County - Flagg Rd Eng/Con...						
Category: 3930 - Intergovernmental Agreement Total:						
36-00-40014		0.00	0.00	0.00	0.00	1,110,000.00
		0.00	0.00	0.00	0.00	1,110,000.00
Category: 3990 - Interfund Transfers						
Transfer from General Fund						
36-00-39901		0.00	400,000.00	0.00	0.00	181,000.00
36-00-39917		0.00	0.00	375,000.00	0.00	150,000.00
36-00-39920		1,913,646.35	1,507,363.41	2,100,000.00	701,843.50	2,529,000.00
36-00-39924		175,000.00	0.00	0.00	0.00	75,000.00
36-00-39927		0.00	0.00	630,000.00	0.00	0.00
36-00-39951		1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,286,000.00
36-00-39954		41,936.37	19,927.89	200,000.00	231,717.27	711,000.00
36-00-39958		200,193.75	194,831.25	198,825.00	188,513.00	188,000.00
36-00-39959		0.00	19,927.88	200,000.00	231,717.27	181,000.00
36-00-39995		0.00	0.00	190,000.00	190,000.00	0.00
36-00-39997		0.00	0.00	125,000.00	0.00	100,000.00
36-00-39998		200,000.00	19,927.88	200,000.00	231,717.27	181,000.00
36-00-40011		152,171.83	261,000.00	1,775,000.00	0.00	1,104,000.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
MFT EDP S Main St #12-00112-...	0.00	0.00	1,150,000.00	0.00	279,600.00
Category: 3990 - Interfund Transfers Total:	3,950,170.10	4,169,369.34	9,443,825.00	2,142,920.77	6,686,000.00
Department: 00 - 00 Total:	4,049,306.27	4,307,925.72	9,555,725.00	2,142,920.77	7,802,000.00
Revenue Total:	4,049,306.27	4,307,925.72	9,555,725.00	2,142,920.77	7,802,000.00
Expense					
Department: 00 - 00					
Category: 5000 - Contractual Services					
MFT Misc St Treatment's sec#22...	152,171.83	0.00	0.00	0.00	0.00
Category: 5000 - Contractual Services Total:	152,171.83	0.00	0.00	0.00	0.00
Category: 7000 - Debt Service					
Interest Expense - 2015 Debt C...	34,443.75	29,081.25	23,512.50	13,200.00	20,000.00
Interest Expense - 2018 Debt C...	186,150.00	156,200.00	85,400.00	85,400.00	80,000.00
Principal Expense - 2015 Debt ...	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
Principal Expense - 2018 Debt ...	1,080,000.00	1,120,000.00	570,000.00	570,000.00	595,000.00
Bond Issue Costs 2015 Debt Cer...	1,500.00	750.00	1,500.00	825.00	1,000.00
Bond Issue Costs 2018 GO Bond	0.00	318.00	500.00	0.00	500.00
Category: 7000 - Debt Service Total:	1,467,093.75	1,471,349.25	845,912.50	834,425.00	861,500.00
Category: 8000 - Capital Outlay					
Misc Road ROW Acquisition	0.00	127,062.06	30,000.00	4,553.50	25,000.00
Bridge	0.00	24,128.75	1,400,000.00	5,035.50	100,000.00
MFT Projects	0.00	0.00	0.00	0.00	0.00
Askvig Subd Outfall & Storm S...	0.00	0.00	0.00	0.00	0.00
Street Projects - 8th Ave	484.00	664,713.98	475,000.00	34,955.89	127,000.00
Sidewalks	359,916.07	539,634.18	425,000.00	171,275.35	380,000.00
General Maintenance	93,534.31	177,679.46	200,000.00	104,281.02	125,000.00
4th Ave/6th St Storm Sewer	1,026,903.11	0.00	0.00	0.00	0.00
Traffic Signals 251/Steward Rd	150,000.00	0.00	0.00	0.00	0.00
Other Street/Alley Improvemen...	433,390.65	281,439.35	300,000.00	65,106.36	165,000.00
Remodel of 1030 S 7th St	199,936.37	619,177.25	600,000.00	943,799.26	724,000.00
Storm Sewer Drainage Ph 2	211,605.61	737,184.39	55,000.00	0.00	0.00
Building	42,766.00	0.00	0.00	0.00	0.00
Equipment	26,772.57	47,199.00	85,000.00	54,752.00	15,000.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
MFT EDP S Main PH2 to Vetera...	0.00	131,023.50	575,000.00	0.00	88,000.00
City Wide Strm Sewer/Drain St...	208,661.95	0.00	0.00	0.00	1,595,000.00
Rebuild Downtown & Main Str...	0.00	0.00	0.00	0.00	0.00
1st Ave Pymt Impr project 9th ...	0.00	0.00	0.00	0.00	0.00
MFT Misc St Treatments 24-00...	0.00	261,189.75	250,000.00	206.25	25,000.00
Illinois Rebuild Program P3 Roa...	0.00	0.00	1,280,000.00	7,054.25	316,000.00
Flagg Rd/20th St Impr City/Cou...	18,490.86	121,631.25	1,950,000.00	15,026.88	1,455,000.00
2nd Ave and Greenway	0.00	31,889.88	0.00	0.00	157,000.00
MFT Misc St Treatments 21-00...	176.00	0.00	0.00	0.00	0.00
Shared Use Path/Sidewalk Ste...	0.00	0.00	216,000.00	60,716.25	63,000.00
4th Ave Storm Sewer 3rd to 6th	0.00	0.00	0.00	0.00	180,000.00
Creston/Caron Rd LAFO FAU Rt...	0.00	334,971.37	425,000.00	98,801.19	0.00
14th Street Storm Sewer Drain...	0.00	0.00	440,000.00	0.00	188,000.00
Flagg Rd/20th St RMU Electric U...	0.00	0.00	0.00	0.00	250,000.00
Category: 8000 - Capital Outlay Total:	2,772,637.50	4,098,924.17	8,706,000.00	1,565,563.70	4,301,274.00
Category: 9000 - Other Expenditures					6,791,000.00
Automated Transp Asset Mgmt	79,060.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:	79,060.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	4,470,963.08	5,570,273.42	9,551,912.50	2,399,988.70	7,652,500.00
Expense Total:	4,470,963.08	5,570,273.42	9,551,912.50	2,399,988.70	7,652,500.00
Fund: 36 - Capital Improvement Surplus (Deficit):	-421,656.81	-1,262,347.70	3,812.50	-257,067.93	1,237,440.00
					149,500.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 37 - Stormwater					
Revenue					
Department: 00 - 00					
Category: 3642 - Stormwater Management Fee					
37-00-36420	3,524.43	8,309.74	2,000.00	1,462.62	2,300.00
Stormwater Management Fee	3,524.43	8,309.74	2,000.00	1,462.62	2,300.00
Category: 3642 - Stormwater Management Fee Total:					
Category: 3810 - Investment Income					
37-00-38100	1,133.30	1,962.73	700.00	1,543.71	1,625.00
Interest Income	1,133.30	1,962.73	700.00	1,543.71	1,625.00
Category: 3810 - Investment Income Total:					
Department: 00 - 00 Total:	4,657.73	10,272.47	2,700.00	3,006.33	3,925.00
Revenue Total:	4,657.73	10,272.47	2,700.00	3,006.33	3,925.00
Expense					
Department: 00 - 00					
Category: 5000 - Contractual Services					
37-00-53200	0.00	0.00	1,000.00	0.00	687.00
Engineering Services	0.00	3,690.00	0.00	0.00	560.00
37-00-54900	2,500.00	462.76	3,000.00	0.00	2,800.00
Other Professional Services	2,500.00	4,152.76	4,000.00	0.00	3,847.00
37-00-56100	2,500.00	4,152.76	4,000.00	0.00	3,847.00
Dues	2,500.00	4,152.76	4,000.00	0.00	3,847.00
Category: 5000 - Contractual Services Total:					
Category: 8000 - Capital Outlay					
37-00-81000	0.00	0.00	3,000.00	4,200.00	5,700.00
Kyte River Maintenance	0.00	0.00	5,000.00	0.00	4,200.00
37-00-88025	0.00	0.00	8,000.00	4,200.00	9,900.00
Kyte River Sediment/Debris/R...	0.00	8,999.00	5,000.00	0.00	5,200.00
Category: 8000 - Capital Outlay Total:					
Category: 9000 - Other Expenditures					
37-00-92000	0.00	0.00	125,000.00	0.00	30,000.00
Tributary/Drainage Ditch/Storm...	0.00	8,999.00	130,000.00	0.00	35,200.00
37-00-99977	2,500.00	13,151.76	142,000.00	4,200.00	48,947.00
Capital Improvement Fund Tra...	2,500.00	13,151.76	142,000.00	4,200.00	48,947.00
Category: 9000 - Other Expenditures Total:					
Department: 00 - 00 Total:	2,500.00	13,151.76	142,000.00	4,200.00	48,947.00
Expense Total:	2,500.00	13,151.76	142,000.00	4,200.00	48,947.00
Fund: 37 - Stormwater Surplus (Deficit):	2,157.73	-2,879.29	-139,300.00	-1,193.67	-45,022.00
					-117,260.00

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For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 51 - Water
Revenue
Department: 00 - 00
Category: 3470 - Grants

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Grant Income	0.00	0.00	350,000.00	0.00	1,000,000.00	0.00
Category: 3470 - Grants Total:	0.00	0.00	350,000.00	0.00	1,000,000.00	0.00
Penalties	4,782.65	68,728.94	10,000.00	9,669.31	12,803.88	10,000.00
Category: 3530 - Penalties Total:	4,782.65	68,728.94	10,000.00	9,669.31	12,803.88	10,000.00
Category: 3710 - Residential Sales						
Residential Sales	1,148,887.42	1,230,127.01	1,206,331.00	943,450.38	1,215,081.98	1,215,082.00
Rural Residential Sales	1,230.50	0.00	2,197.00	0.00	0.00	0.00
Unbilled Residential	0.00	0.00	0.00	0.00	0.00	0.00
Category: 3710 - Residential Sales Total:	1,150,117.92	1,230,127.01	1,208,528.00	943,450.38	1,215,081.98	1,215,082.00
Category: 3712 - Commercial Sales						
General Service Sales	1,080,305.71	1,251,183.65	1,163,749.00	1,089,479.79	1,322,735.64	1,318,746.00
Rural General Service Sales	1,990.05	0.00	3,556.00	0.00	0.00	0.00
General Service Fire Protection	10,766.85	0.00	17,817.00	0.00	0.00	0.00
Unbilled Commercial	0.00	0.00	0.00	0.00	0.00	0.00
Category: 3712 - Commercial Sales Total:	1,093,062.61	1,251,183.65	1,185,122.00	1,089,479.79	1,322,735.64	1,318,746.00
Category: 3715 - Industrial Sales						
Industrial Sales	960,396.25	1,317,287.02	1,000,214.00	765,441.70	991,617.94	1,041,989.00
Industrial Sales - Fire Protection	22,110.20	20,939.46	22,870.00	15,638.48	20,908.20	20,908.00
Unbilled Industrial	0.00	0.00	0.00	0.00	0.00	0.00
Category: 3715 - Industrial Sales Total:	982,506.45	1,338,226.48	1,023,084.00	781,080.18	1,012,526.14	1,062,897.00
Category: 3810 - Investment Income						
Interest Income	11,885.72	25,114.10	10,000.00	59,066.92	88,388.24	88,388.00
Category: 3810 - Investment Income Total:	11,885.72	25,114.10	10,000.00	59,066.92	88,388.24	88,388.00
Category: 3890 - Miscellaneous Income						
Miscellaneous Revenue	20,226.38	998.00	6,000.00	3,290.00	3,560.00	1,780.00
Bulk Water Sales	0.00	2,798.50	0.00	3,934.00	5,528.00	2,764.00
Tower Lease	106,095.31	127,704.26	97,560.00	60,734.19	82,664.54	97,560.00
Nonutility Income	943.38	935.20	1,850.00	647.49	1,294.98	950.00
Category: 3890 - Miscellaneous Income Total:	127,265.07	132,435.96	105,410.00	68,605.68	93,047.52	103,054.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 3910 - Other Financing Sources						
IEPA Loan Proceeds	0.00	0.00	7,200,000.00	0.00	1,000,000.00	5,950,000.00
Category: 3910 - Other Financing Sources Total:	0.00	0.00	7,200,000.00	0.00	1,000,000.00	5,950,000.00
Category: 3990 - Interfund Transfers						
Transfer from General Fund	275,000.00	125,000.00	0.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers Total:	275,000.00	125,000.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	3,644,620.42	4,170,816.14	11,092,144.00	2,951,352.26	5,744,583.40	9,748,167.00
Revenue Total:	3,644,620.42	4,170,816.14	11,092,144.00	2,951,352.26	5,744,583.40	9,748,167.00
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
51-00-42100 Full-Time	614,107.06	647,774.94	679,459.52	396,956.52	653,016.36	608,311.00
51-00-42200 Part-Time	2,569.43	0.00	10,000.00	1,627.01	72.00	23,200.00
51-00-42300 Overtime	57,616.07	35,181.81	75,000.00	40,896.14	52,515.82	57,500.00
51-00-42400 Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
51-00-42600 Pager	17,115.13	27,556.58	20,000.00	24,813.51	33,463.02	35,550.00
51-00-42900 Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00
51-00-45100 Health Insurance	103,096.34	99,733.61	120,814.41	77,251.69	119,399.68	156,352.00
51-00-45200 Life Insurance	500.30	334.92	500.00	191.06	312.76	500.00
51-00-45300 Unemployment Insurance	0.00	2,416.59	0.00	1,732.46	3,464.92	3,500.00
51-00-45400 Workers' Compensation	21,987.18	16,968.74	15,759.00	11,776.34	17,964.76	17,965.00
51-00-45500 OPEB	0.00	0.00	0.00	0.00	0.00	0.00
51-00-46100 Social Security	49,927.70	51,706.48	57,165.00	33,294.39	52,943.62	57,165.00
51-00-46300 IMRF	52,418.24	34,621.04	53,045.00	24,489.61	39,103.78	53,045.00
51-00-47100 Uniform Allowance	375.24	0.00	0.00	644.00	640.00	0.00
51-00-47300 Clothing Acquisition	10,162.90	13,377.09	7,500.00	5,144.47	10,288.94	12,000.00
Category: 4000 - Personnel Total:	929,875.59	925,671.80	1,039,242.93	618,817.20	983,185.66	1,025,088.00
Category: 5000 - Contractual Services						
51-00-51100 Building Maintenance	24,363.68	95,452.47	35,000.00	29,300.25	56,900.50	55,000.00
51-00-51200 Equipment Maintenance	72,391.67	16,192.51	50,000.00	35,914.00	58,298.72	50,000.00
51-00-51300 Vehicle Maintenance	7,513.70	9,136.13	15,000.00	29,150.67	9,307.54	15,000.00
51-00-51500 Utility System Maintenance	535,780.86	255,010.05	100,000.00	124,750.43	244,951.38	50,000.00
51-00-51700 Grounds Maintenance	1,749.00	3,126.82	1,500.00	2,570.67	5,141.34	5,000.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Other Maintenance	5,716.21	5,005.50	12,000.00	0.00	0.00	0.00
Engineering Services	69,439.07	9,999.64	65,000.00	20,729.21	31,685.42	15,000.00
Engineering GIS Services	200.00	300.00	500.00	75.00	150.00	500.00
Legal Services	9,524.07	5,327.28	10,000.00	5,245.50	9,546.00	10,000.00
Janitorial Services	6,542.71	5,330.12	6,500.00	4,215.13	5,414.78	6,500.00
Network Administration	148,146.00	134,055.98	150,206.00	113,478.12	150,206.04	172,363.00
Contractor	22,170.33	146.96	5,000.00	114,165.87	193,572.00	50,000.00
Other Professional Services	56,462.95	31,636.11	60,000.00	27,247.29	38,591.58	50,000.00
Postage	237.40	243.96	250.00	166.97	150.58	250.00
Telephone	5,259.90	5,259.54	6,000.00	7,637.59	9,377.42	9,500.00
Publishing	924.00	1,932.00	2,500.00	0.00	0.00	0.00
SCADA Services	6,805.01	7,522.22	10,000.00	11,987.57	23,692.76	12,500.00
Dues	16,069.29	10,199.92	16,000.00	566.60	1,133.20	1,200.00
Travel	1,078.67	847.09	2,500.00	0.00	0.00	1,500.00
Training	5,852.79	17,583.74	6,500.00	4,728.92	8,370.84	5,000.00
Conference	75.00	100.00	350.00	2,758.12	4,895.00	1,000.00
Utilities	301,886.47	302,769.36	275,000.00	180,495.35	257,470.44	279,970.00
Garbage Disposal	859.44	1,324.20	1,200.00	307.35	307.34	1,000.00
Natural Gas/Fuel Oil	6,084.60	983.30	3,500.00	257.08	0.00	0.00
Other Service Charges - Outside..	20,351.98	9,513.28	12,000.00	4,791.40	4,506.80	6,000.00
General Insurance	24,621.00	24,312.60	25,000.00	18,234.45	24,312.60	25,000.00
Lease or Rentals	29,186.82	28,767.14	35,600.00	15,802.56	28,876.84	35,000.00
Category: 5000 - Contractual Services Total:	1,379,292.62	982,077.92	907,106.00	754,576.10	1,166,859.12	857,283.00
Category: 6000 - Commodities						
Equipment Supplies	2,847.76	66,885.09	35,000.00	27,727.35	14,823.64	20,000.00
Equipment Supplies - Lab	12,351.35	901.49	2,500.00	11,617.70	1,098.96	2,500.00
Vehicle Supplies	1,997.83	7,525.66	1,750.00	1,514.14	1,522.60	1,750.00
Utility System Maintenance Su...	167,979.18	1,000.47	1,200.00	6,735.35	9,831.88	10,000.00
Transportation	0.00	1,162.26	5,000.00	0.00	0.00	0.00
Office Supplies	9,120.82	4,133.45	4,500.00	9,933.07	19,025.40	5,000.00
Operating Supplies	323,754.41	85,903.38	45,000.00	30,837.24	57,668.50	50,000.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
<u>51-00-65210</u>	27,792.53	47,580.16	28,240.00	40,816.83	69,891.52	40,000.00
<u>51-00-65300</u>	6,578.13	6,842.23	6,000.00	5,365.76	10,351.56	7,500.00
<u>51-00-65400</u>	1,012.84	564.57	500.00	178.57	295.02	500.00
<u>51-00-65500</u>	20,121.94	15,447.08	12,500.00	9,131.11	12,243.82	12,500.00
<u>51-00-65600</u>	268,906.53	201,768.73	181,500.00	139,596.54	231,000.66	135,000.00
<u>51-00-66100</u>	6,243.47	10,965.57	10,000.00	18,808.32	36,921.32	12,500.00
<u>51-00-67000</u>	578.36	0.00	0.00	2,845.30	5,690.60	5,750.00
<u>51-00-68400</u>	2,932.50	1,972.10	0.00	2,695.00	0.00	0.00
Category: 6000 - Commodities Total:	852,217.65	452,652.24	333,690.00	307,802.28	470,365.48	303,000.00
Category: 7000 - Debt Service						
<u>51-00-72000</u>	158,941.95	99,650.28	87,380.24	61,470.36	87,380.00	87,606.00
<u>51-00-72260</u>	185,749.80	375,919.58	352,491.28	256,227.70	352,491.00	387,963.00
<u>51-00-74000</u>	32.73	0.00	0.00	0.00	0.00	0.00
Category: 7000 - Debt Service Total:	344,724.48	475,569.86	439,871.52	317,698.06	439,871.00	475,569.00
Category: 8000 - Capital Outlay						
<u>51-00-83000</u>	9,466.56	91,853.88	5,000.00	1,152.48	0.00	0.00
<u>51-00-89000</u>	1,460,323.15	358,883.00	8,008,080.00	268,931.59	2,259,064.22	6,601,196.00
Category: 8000 - Capital Outlay Total:	1,469,789.71	450,736.88	8,013,080.00	270,084.07	2,259,064.22	6,601,196.00
Category: 9000 - Other Expenditures						
<u>51-00-91000</u>	0.00	0.00	0.00	7,563.47	140.18	500.00
<u>51-00-91100</u>	146.72	652.34	0.00	0.00	0.00	500.00
<u>51-00-92900</u>	367.54	1,064.87	0.00	673.19	1,346.38	1,500.00
<u>51-00-95100</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>51-00-95101</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>51-00-95200</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>51-00-99901</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>51-00-99954</u>	175,980.96	166,271.04	184,141.49	138,105.72	184,140.96	245,925.48
<u>51-00-99954</u>	105,000.00	176,382.96	144,895.00	112,949.34	144,895.00	550,566.00
<u>51-00-99963</u>	0.00	19,927.88	200,000.00	231,717.27	345,958.00	181,000.00

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Admin Services Fund Transfer		67,505.04	105,170.04	95,174.00	71,380.53	95,174.04	103,040.00
	Category: 9000 - Other Expenditures Total:	349,000.26	469,469.13	624,210.49	562,389.52	771,654.56	1,083,031.48
	Department: 00 - 00 Total:	5,324,900.31	3,760,177.83	11,357,200.94	2,831,367.23	6,091,000.04	10,345,167.48
	Expense Total:	5,324,900.31	3,760,177.83	11,357,200.94	2,831,367.23	6,091,000.04	10,345,167.48
	Fund: 51 - Water Surplus (Deficit):	-1,680,279.89	410,638.31	-265,056.94	119,985.03	-346,416.64	-597,000.48

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For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 52 - Water Reclamation
Revenue
Department: 50 - 50
Category: 3470 - Grants

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Grant Income	0.00	550,000.00	1,090,000.00	2,100,000.00	0.00	1,052,000.00
Category: 3470 - Grants Total:	0.00	550,000.00	1,090,000.00	2,100,000.00	0.00	1,052,000.00
Penalties	4,580.02	22,130.56	16,731.00	10,658.07	14,444.34	15,000.00
Category: 3530 - Penalties Total:	4,580.02	22,130.56	16,731.00	10,658.07	14,444.34	15,000.00
Residential Sales	1,209,063.63	1,292,245.45	1,249,116.00	984,298.18	1,323,914.96	1,311,571.00
Residential Sales for Special Ser...	17,328.68	0.00	0.00	0.00	0.00	0.00
Unbilled Residential	0.00	0.00	0.00	0.00	0.00	0.00
Residential Sales - Connection ...	-8.55	0.00	0.00	0.00	0.00	0.00
Category: 3710 - Residential Sales Total:	1,226,383.76	1,292,245.45	1,249,116.00	984,298.18	1,323,914.96	1,311,571.00
General Service	1,417,994.99	1,536,805.99	1,372,976.00	1,441,377.90	1,861,559.98	1,441,624.00
Rural General Service Sales	1,851.01	0.00	0.00	0.00	0.00	0.00
Creston and Hillcrest Sewer	50,439.68	0.00	0.00	0.00	0.00	0.00
General Service Sewer Surchar...	20,014.63	22,873.80	27,061.00	27,751.43	36,207.96	27,061.00
Unbilled Commercial	0.00	0.00	0.00	0.00	0.00	0.00
Category: 3712 - Commercial Sales Total:	1,490,300.31	1,559,679.79	1,400,037.00	1,469,129.33	1,897,767.94	1,468,685.00
Unbilled Industrial	0.00	0.00	0.00	0.00	0.00	0.00
Industrial Sales	1,232,323.50	1,212,623.54	1,238,885.00	907,672.92	1,170,868.82	1,238,885.00
Industrial Sewer Surcharge	114,650.35	75,928.64	75,140.00	217,854.81	298,599.16	135,000.00
Category: 3715 - Industrial Sales Total:	1,346,973.85	1,288,552.18	1,314,025.00	1,125,527.73	1,469,467.98	1,373,885.00
Water Reclamation Connection...	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
Interest Income	36,065.53	168,365.16	72,837.00	146,195.63	86,462.22	165,000.00
Category: 3810 - Investment Income Total:	36,065.53	168,365.16	72,837.00	146,195.63	86,462.22	165,000.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 3856 - Gain on Sale of Asset						
Gain on Sale of Capital Asset	157,100.21	0.00	0.00	0.00	0.00	0.00
Category: 3856 - Gain on Sale of Asset Total:	157,100.21	0.00	0.00	0.00	0.00	0.00
Category: 3890 - Miscellaneous Income						
Miscellaneous Service Revenues	-58,894.93	0.00	0.00	0.00	0.00	0.00
Revenues from Merchandising	5,117.04	5,307.10	5,240.00	4,921.08	6,258.12	5,500.00
Outside Contractual Waste Fees	176,962.64	107,592.10	96,995.00	85,141.77	114,216.96	105,000.00
Nonutility Income	2,487.68	1,071.80	1,870.00	647.50	1,295.00	1,500.00
Category: 3890 - Miscellaneous Income Total:	125,672.43	113,971.00	104,105.00	90,710.35	121,770.08	112,000.00
Category: 3910 - Other Financing Sources						
IEPA Loan Proceeds	144,850.01	0.00	7,599,700.00	1,999,397.60	0.00	7,886,000.00
Proceeds from Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
Category: 3910 - Other Financing Sources Total:	144,850.01	0.00	7,599,700.00	1,999,397.60	0.00	7,886,000.00
Department: 50 - 50 Total:	4,531,926.12	4,994,944.14	12,846,551.00	7,925,916.89	4,913,827.52	13,384,141.00
Revenue Total:	4,531,926.12	4,994,944.14	12,846,551.00	7,925,916.89	4,913,827.52	13,384,141.00
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
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						
Full-Time	712,278.99	772,799.86	829,366.00	625,891.14	768,820.54	665,294.00
Part-Time	2,569.38	0.00	10,000.00	1,626.99	72.00	23,200.00
Overtime	45,704.08	39,659.71	45,000.00	34,815.59	42,378.52	45,000.00
Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
Pager	17,096.43	27,033.52	26,649.00	24,670.67	32,255.60	35,000.00
Other Employee Benefits	2.97	0.00	0.00	0.00	0.00	0.00
Health Insurance	145,265.19	158,199.28	168,748.00	121,170.41	152,999.54	124,016.00
Life Insurance	581.50	405.03	428.00	308.27	380.96	500.00
Unemployment Insurance	0.00	2,416.59	0.00	1,732.46	3,464.92	3,500.00
Workers' Compensation	35,139.00	28,534.44	25,000.00	19,963.24	30,453.84	25,000.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
OPEB	0.00	0.00	0.00	0.00	0.00	0.00
Social Security	55,341.76	59,772.44	64,000.00	48,775.70	59,887.00	58,790.00
IMRF	54,283.34	40,987.02	54,926.00	36,429.33	44,727.50	42,498.00
Uniform Allowance	209.24	0.00	10,000.00	1,717.00	392.00	10,000.00
Clothing Acquisition	5,051.48	10,334.89	12,500.00	5,512.50	11,025.00	12,500.00
Category: 4000 - Personnel Total:	1,073,523.36	1,140,142.78	1,246,617.00	922,613.30	1,146,857.42	1,045,298.00
Category: 5000 - Contractual Services						
Building Maintenance	36,663.68	74,028.16	45,000.00	35,972.25	71,530.78	46,575.00
Equipment Maintenance	72,578.52	14,800.00	50,000.00	22,687.12	38,712.24	51,750.00
Vehicle Maintenance	11,115.81	10,351.59	15,000.00	7,820.53	5,029.92	15,525.00
Utility System Maintenance	312,918.31	236,437.53	100,000.00	55,968.74	111,937.48	65,000.00
Grounds Maintenance	3,918.27	14,408.60	15,000.00	10,066.84	19,332.88	15,525.00
Other Maintenance	1,525.45	15.94	0.00	0.00	0.00	0.00
Engineering Services	33,694.90	31,671.43	100,000.00	22,452.39	33,514.78	50,000.00
Legal Services	13,951.42	13,421.04	10,000.00	3,295.00	3,534.00	10,350.00
Janitorial Services	6,746.93	5,330.12	8,500.00	6,714.96	10,414.42	8,797.50
Network Administration	148,146.00	134,055.98	150,206.00	113,478.13	150,206.04	172,363.00
Contractor	8,599.82	0.00	0.00	14,181.19	8,549.06	0.00
Other Professional Services	23,697.67	119,148.44	60,000.00	68,066.40	125,156.80	87,100.00
Telephone	6,362.59	6,671.51	6,500.00	8,865.95	10,804.60	9,500.00
Publishing	1,102.25	0.00	0.00	0.00	0.00	0.00
SCADA Services	5,951.37	4,086.67	7,500.00	10,528.65	20,774.92	7,762.50
Dues	16,253.29	4,254.85	20,000.00	8,594.00	17,188.00	20,700.00
Travel	323.84	432.31	1,000.00	309.86	619.72	1,035.00
Training	3,763.50	11,410.76	5,500.00	5,099.91	9,510.82	5,692.50
Publications	0.00	155.25	0.00	0.00	0.00	0.00
Conference	100.00	1,806.00	0.00	0.00	0.00	0.00
Utilities	322,873.66	319,341.95	325,000.00	234,904.43	362,314.62	399,375.00
Garbage/Sludge Disposal	18,569.58	64,880.89	100,000.00	52,031.47	96,320.76	103,500.00
Natural Gas/Fuel Oil	6,148.46	1,010.92	13,500.00	1,395.10	683.80	13,972.50
Other Service Charges	60,362.55	6,387.77	0.00	0.00	0.00	0.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
52-50-57910	13,713.76	9,180.43	15,000.00	15,701.94	18,916.88	18,917.00
52-50-59200	57,852.00	57,127.08	59,550.00	22,995.00	30,660.00	61,634.25
52-50-59400	7,097.29	39,934.32	20,000.00	13,152.93	25,741.46	35,000.00
Category: 5000 - Contractual Services Total:	1,194,030.92	1,180,349.54	1,127,256.00	734,282.79	1,171,453.98	1,200,074.25
Category: 6000 - Commodities						
52-50-61100	3,338.75	3,567.35	6,500.00	621.25	1,242.50	6,727.50
52-50-61200	29,875.47	73,074.73	50,000.00	81,532.97	118,446.76	51,750.00
52-50-61210	8,137.44	5,535.89	6,500.00	2,990.43	2,378.00	6,727.50
52-50-61300	2,242.92	10,155.74	5,500.00	7,269.79	13,839.46	5,692.50
52-50-61500	126,504.76	7,731.30	15,000.00	9,817.42	19,634.84	15,525.00
52-50-61700	448.12	1,159.82	2,000.00	748.44	1,496.88	2,070.00
52-50-65000	0.00	432.89	0.00	17,006.00	0.00	0.00
52-50-65100	9,675.70	3,936.66	13,500.00	13,848.83	26,824.94	13,972.50
52-50-65200	58,105.44	98,947.90	65,000.00	37,631.93	68,998.38	67,275.00
52-50-65210	29,940.00	42,651.19	15,000.00	22,096.39	31,854.00	15,525.00
52-50-65300	2,402.69	3,319.60	5,000.00	1,370.69	2,661.40	5,175.00
52-50-65500	28,747.41	17,286.41	20,000.00	14,948.51	19,853.70	20,700.00
52-50-65600	89,303.96	103,501.17	120,000.00	97,994.72	108,231.92	105,000.00
52-50-66100	3,819.48	12,764.48	15,000.00	10,234.22	18,844.68	15,525.00
52-50-68400	2,932.50	3,472.11	4,500.00	4,243.00	3,096.00	4,657.50
Category: 6000 - Commodities Total:	395,474.64	387,537.24	343,500.00	322,354.59	437,403.46	336,322.50
Category: 7000 - Debt Service						
52-50-72000	86,715.09	53,928.55	50,988.00	50,987.76	50,988.00	48,306.00
52-50-72001	0.00	0.00	0.00	0.00	0.00	0.00
52-50-72010	7,146.65	3,913.88	3,030.00	1,626.72	3,030.00	2,123.00
52-50-72260	124,749.06	259,104.04	262,638.76	244,509.47	262,639.00	266,227.00
52-50-74000	64.06	0.00	0.00	0.00	0.00	0.00
Category: 7000 - Debt Service Total:	218,674.86	316,946.47	316,656.76	297,123.95	316,657.00	316,656.00
Category: 8000 - Capital Outlay						
52-50-89000	1,123,357.25	509,003.69	9,786,080.00	1,699,746.96	251,864.16	10,005,182.00
Category: 8000 - Capital Outlay Total:	1,123,357.25	509,003.69	9,786,080.00	1,699,746.96	251,864.16	10,005,182.00

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Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category: 9000 - Other Expenditures

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
52-50-91000 Bad Debt	0.00	0.00	0.00	10,310.66	122.58	1,000.00
52-50-91100 Community Relations	0.00	652.35	0.00	100.00	0.00	0.00
52-50-92900 Miscellaneous	151.02	361.01	0.00	530.61	1,061.22	1,000.00
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	192,564.00	190,080.00	227,605.24	170,703.72	227,604.96	257,928.90
52-50-99936 Capital Impr Fund Transfer	200,000.00	19,927.88	200,000.00	231,717.27	345,958.00	181,000.00
52-50-99954 Electric Fund Transfer	447,491.26	176,382.96	144,895.00	112,949.34	144,895.00	208,075.00
52-50-99964 Admin Services Fund Transfer	89,532.96	122,697.96	111,037.00	83,277.72	111,036.96	120,213.00
Category: 9000 - Other Expenditures Total:	929,739.24	510,102.16	683,537.24	609,589.32	830,678.72	769,216.90
Department: 50 - 50 Total:	4,934,800.27	4,044,081.88	13,503,647.00	4,585,710.91	4,154,914.74	13,672,749.65
Expense Total:	4,934,800.27	4,044,081.88	13,503,647.00	4,585,710.91	4,154,914.74	13,672,749.65
Fund: 52 - Water Reclamation Surplus (Deficit):	-402,874.15	950,862.26	-657,096.00	3,340,205.98	758,912.78	-288,608.65

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	Projections
Fund: 53 - Solid Waste					
Revenue					
Department: 00 - 00					
Category: 3470 - Grants					
<u>53-00-34700</u>					
Grants for Hickory Grove	200,454.45	19,217.16	0.00	0.00	0.00
Category: 3470 - Grants Total:	200,454.45	19,217.16	0.00	0.00	0.00
Category: 3630 - Sanitation Collections					
<u>53-00-36300</u>					
Sanitation Collections	332,945.10	397,514.61	322,619.00	267,604.89	437,675.00
Recycling	645.00	745.00	650.00	445.00	650.00
Category: 3630 - Sanitation Collections Total:	333,590.10	398,259.61	323,269.00	268,049.89	438,325.00
Category: 3810 - Investment Income					
<u>53-00-38100</u>					
Interest Income	48,710.30	177,651.03	53,000.00	160,119.67	120,000.00
Category: 3810 - Investment Income Total:	48,710.30	177,651.03	53,000.00	160,119.67	120,000.00
Category: 3850 - Solid Waste Fees					
<u>53-00-38525</u>					
Host Fee	228,788.42	226,036.67	244,700.00	186,969.82	528,750.00
<u>53-00-38530</u>					
Base Fee	75,000.00	75,000.00	75,000.00	56,250.00	75,000.00
<u>53-00-38535</u>					
Solid Waste Fee	45,986.60	47,889.70	42,500.00	32,789.17	45,000.00
<u>53-00-38540</u>					
Supplemental Host Fee	20,444.92	20,199.02	21,000.00	16,611.74	21,000.00
Category: 3850 - Solid Waste Fees Total:	370,219.94	369,125.39	383,200.00	292,620.73	669,750.00
Category: 3890 - Miscellaneous Income					
<u>53-00-38900</u>					
Miscellaneous Revenue	2,000.00	1,460,001.00	0.00	0.00	0.00
Category: 3890 - Miscellaneous Income Total:	2,000.00	1,460,001.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers					
<u>53-00-39900</u>					
Interfund Transfer	0.00	0.00	0.00	670,074.64	0.00
Category: 3990 - Interfund Transfers Total:	0.00	0.00	0.00	670,074.64	0.00
Department: 00 - 00 Total:	954,974.79	2,424,254.19	759,469.00	1,390,864.93	1,228,075.00
Revenue Total:	954,974.79	2,424,254.19	759,469.00	1,390,864.93	1,228,075.00
Expense					
Department: 00 - 00					
Category: 5000 - Contractual Services					
<u>53-00-53300</u>					
Legal Services	45.00	1,201.50	5,000.00	213.00	5,000.00
<u>53-00-53900</u>					
Other Contractual Services	21,328.01	47,331.55	45,000.00	43,760.01	45,000.00
<u>53-00-54900</u>					
Other Professional Services	6,340.41	392.47	0.00	224.22	30,000.00
<u>53-00-57311</u>					
Residential Solid Waste	169,409.66	224,961.67	224,628.00	184,004.96	232,815.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
53-00-57312						
Landscape Waste-other	104,494.15	107,947.48	146,488.00	74,799.49	112,952.00	117,470.00
53-00-57313						
Recycling	90,072.01	93,983.92	80,856.00	51,176.49	80,856.00	88,590.00
53-00-57314						
Supplemental Host Fee - Crest...	20,444.92	20,199.02	21,000.00	16,611.74	21,000.00	21,000.00
53-00-57315						
Recycling Processing Fees	0.00	0.00	20,000.00	10,623.38	20,000.00	20,000.00
53-00-59200						
General Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Category: 5000 - Contractual Services Total:	412,134.16	496,017.61	542,972.00	381,413.29	508,308.00	559,875.00
Category: 6000 - Commodities						
53-00-65200						
Operating Supplies	0.00	0.00	0.00	0.00	2,000.00	0.00
Category: 6000 - Commodities Total:	0.00	0.00	0.00	0.00	2,000.00	0.00
Category: 8000 - Capital Outlay						
53-00-83000						
Equipment	0.00	70,229.95	80,000.00	626.00	80,000.00	420,000.00
53-00-89000						
Other Improvements	536,571.13	90,213.82	0.00	0.00	0.00	0.00
Category: 8000 - Capital Outlay Total:	536,571.13	160,443.77	80,000.00	626.00	80,000.00	420,000.00
Category: 9000 - Other Expenditures						
53-00-92900						
Miscellaneous	918.78	48,254.19	1,700.00	9,374.34	30,000.00	25,000.00
53-00-95100						
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
53-00-99323						
Interfund Transfers	0.00	553,687.00	190,000.00	845,000.00	845,000.00	0.00
53-00-99901						
General Fund Transfer	162,000.00	276,922.00	490,365.00	367,773.75	490,365.00	706,381.00
Category: 9000 - Other Expenditures Total:	162,918.78	878,863.19	682,065.00	1,222,148.09	1,365,365.00	731,381.00
Department: 00 - 00 Total:	1,111,624.07	1,535,324.57	1,305,037.00	1,604,187.38	1,955,673.00	1,711,256.00
Expense Total:	1,111,624.07	1,535,324.57	1,305,037.00	1,604,187.38	1,955,673.00	1,711,256.00
Fund: 53 - Solid Waste Surplus (Deficit):	-156,649.28	888,929.62	-545,568.00	-213,372.45	-360,135.00	-483,181.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 54 - Electric

Revenue

Department: 90 - Administration

Category: 3530 - Penalties

54-90-35300

Penalties

Category: 3530 - Penalties Total:

Category: 3710 - Residential Sales

54-90-37101

Residential Sales

54-90-37102

Residential Electric Heat

54-90-37110

Security Lighting

54-90-37197

Unbilled Residential

Category: 3710 - Residential Sales Total:

Category: 3712 - Commercial Sales

54-90-37121

Small General Service

54-90-37122

Small General Service Demand

54-90-37130

Unbilled Commercial

Category: 3712 - Commercial Sales Total:

Category: 3715 - Industrial Sales

54-90-37151

Large General Service

54-90-37152

Time of Use

54-90-37199

Unbilled Industrial

Category: 3715 - Industrial Sales Total:

Category: 3718 - Street Lights

54-90-37182

Street, Hwy, Traffic Lights

54-90-37186

Municipal Street Lighting

Category: 3718 - Street Lights Total:

Category: 3719 - Interdepartment Sales

54-90-37191

Electricity to City Depts

54-90-37192

Electricity to Water

54-90-37193

Electricity To Water Reclamati...

Category: 3719 - Interdepartment Sales Total:

Category: 3792 - Other Service Charges

54-90-37920

Customer Fees

Category: 3792 - Other Service Charges Total:

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 3810 - Investment Income						
Interest Income	145,652.14	545,430.51	150,000.00	764,312.30	946,970.00	1,000,000.00
Gains/Losses	-204,918.03	52,008.43	0.00	0.00	0.00	0.00
Category: 3810 - Investment Income Total:	-59,265.89	597,438.94	150,000.00	764,312.30	946,970.00	1,000,000.00
Category: 3890 - Miscellaneous Income						
Miscellaneous Income	71,076.90	150,360.83	10,000.00	167,641.82	150,000.00	10,000.00
Nonutility Income	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Nonoperating In...	0.00	0.00	0.00	0.00	0.00	0.00
Rent From Property & Poles	54,416.20	52,092.60	52,000.00	52,124.00	52,000.00	52,000.00
Renewable Energy Certificates	152,814.51	212,256.00	240,000.00	122,448.00	225,000.00	240,000.00
Royalty Income	90,534.76	67,132.93	55,000.00	56,678.62	75,996.00	55,000.00
Category: 3890 - Miscellaneous Income Total:	368,842.37	481,842.36	357,000.00	398,892.44	502,996.00	357,000.00
Category: 3910 - Other Financing Sources						
Bond Proceeds	8,895,000.00	4,795,000.00	0.00	0.00	0.00	0.00
Category: 3910 - Other Financing Sources Total:	8,895,000.00	4,795,000.00	0.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers						
Transfer from General Fund	0.00	342,491.26	0.00	0.00	0.00	0.00
Transfer from Water	105,000.00	176,382.96	144,895.00	112,949.34	144,895.00	550,566.00
Transfer from Water Reclamati...	105,000.00	176,382.96	144,895.00	112,949.34	144,895.00	208,075.00
Transfer from Water Recl	342,491.26	0.00	0.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers Total:	552,491.26	695,257.18	289,790.00	225,898.68	289,790.00	758,641.00
Department: 90 - Administration Total:	49,013,303.89	50,575,563.58	45,404,265.00	33,845,811.94	46,415,820.00	45,973,091.00
Revenue Total:	49,013,303.89	50,575,563.58	45,404,265.00	33,845,811.94	46,415,820.00	45,973,091.00
Expense						
Department: 10 - Generation						
Category: 4000 - Personnel						
Full-Time	427,272.83	386,248.59	473,930.40	286,725.43	420,216.00	419,736.00
Overtime	41,732.23	25,717.45	80,000.00	26,769.22	75,000.00	120,000.00
Pager	17,025.47	29,348.49	32,000.00	23,361.34	31,772.00	35,000.00
Life Insurance	300.27	222.81	300.00	146.00	242.00	300.00
Unemployment Insurance	0.00	393.50	0.00	0.00	0.00	0.00
Clothing Acquisition	0.00	4,812.27	5,000.00	3,623.22	5,000.00	5,000.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
<u>54-10-47400</u>	1,606.68	118.51	500.00	0.00	0.00	0.00
Clothing Cleaning Expense						
Category: 4000 - Personnel Total:	487,937.48	446,861.62	591,730.40	340,625.21	532,230.00	580,036.00
Category: 5000 - Contractual Services						
<u>54-10-51100</u>	1,458.00	10,472.00	5,000.00	11,215.00	2,500.00	5,000.00
Building Maintenance						
<u>54-10-51200</u>	0.00	8,188.71	357,000.00	161,916.06	323,830.00	364,140.00
Equipment Maintenance						
<u>54-10-51500</u>	0.00	0.00	0.00	0.00	0.00	0.00
Utility System Maintenance						
<u>54-10-51700</u>	0.00	10,290.33	0.00	0.00	0.00	0.00
Grounds Maintenance						
<u>54-10-53200</u>	0.00	2,986.04	25,000.00	69,564.32	90,000.00	95,000.00
Engineering Services						
<u>54-10-53700</u>	26,666.04	0.00	0.00	0.00	0.00	0.00
Network Administration						
<u>54-10-53900</u>	7,759.26	36,279.86	50,000.00	0.00	0.00	0.00
Contractor - Diesel Plant						
<u>54-10-54700</u>	87.38	0.00	0.00	0.00	0.00	0.00
General Fuel Supply						
<u>54-10-54900</u>	18,930.06	36,210.11	20,000.00	32,697.51	10,000.00	10,000.00
Other Professional Services						
<u>54-10-54959</u>	13,384.00	13,384.00	15,000.00	13,384.00	15,000.00	15,000.00
Permits						
<u>54-10-55100</u>	276.18	1,032.35	300.00	3,867.66	3,000.00	3,500.00
Postage						
<u>54-10-55200</u>	2,864.76	2,049.55	2,500.00	1,603.00	2,268.00	2,500.00
Telephone						
<u>54-10-55700</u>	3,418.40	0.00	0.00	0.00	0.00	0.00
SCADA Services						
<u>54-10-56200</u>	888.84	1,549.54	2,000.00	2,287.04	2,067.00	2,500.00
Travel						
<u>54-10-56300</u>	0.00	0.00	0.00	8,648.00	8,648.00	5,000.00
Training						
<u>54-10-57100</u>	3,709.03	3,552.53	12,000.00	7,136.72	6,700.00	12,000.00
Utilities						
<u>54-10-59400</u>	7,099.09	14,055.36	20,000.00	14,031.85	19,316.00	35,000.00
Lease or Rentals						
Category: 5000 - Contractual Services Total:	86,541.04	140,050.38	508,800.00	326,351.16	483,325.00	549,640.00
Category: 6000 - Commodities						
<u>54-10-61100</u>	135.99	119.89	5,000.00	1,067.77	2,100.00	5,000.00
Building Supplies						
<u>54-10-61200</u>	72,880.61	134,019.97	125,000.00	24,850.35	75,000.00	125,000.00
Equipment Supplies - Generati...						
<u>54-10-61201</u>	50,982.43	8,729.34	30,000.00	86,041.76	2,000.00	30,000.00
Equipment Supplies - Peaker Pl...						
<u>54-10-61202</u>	45,045.08	22,745.56	100,000.00	98,513.61	35,000.00	50,000.00
Equipment Supplies - Gen Sets						
<u>54-10-61203</u>	710.92	0.00	0.00	0.00	0.00	0.00
Equipment Supplies - Solar Turb..						
<u>54-10-61300</u>	98.97	2,246.76	0.00	534.39	2,500.00	2,500.00
Vehicle Supplies						
<u>54-10-62900</u>	13,821.02	15,515.86	15,000.00	9,610.01	15,616.00	15,000.00
Other Supplies						
<u>54-10-65100</u>	1,929.61	252.37	3,000.00	948.18	1,500.00	3,000.00
Office Supplies						
<u>54-10-65200</u>	0.00	1,112.02	0.00	14,620.76	14,621.00	0.00
Operating Supplies						
<u>54-10-65300</u>	2,300.73	9,854.91	15,000.00	1,308.36	5,000.00	15,000.00
Small Tools						

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
54-10-65400	551.25	1,452.64	2,000.00	827.61	1,000.00	2,000.00
Janitorial Supplies						
54-10-65500	866.22	1,294.72	1,000.00	1,443.17	1,700.00	2,000.00
Gasoline/Oil						
54-10-65600	11,010.29	14,264.00	9,000.00	14,525.29	8,569.00	9,000.00
Chemicals						
54-10-66000	217,698.80	104,312.82	235,000.00	108,146.46	225,000.00	235,000.00
Natural Gas/Fuel Oil - Generati...						
54-10-66001	12,106.35	14,820.57	35,000.00	7,746.34	5,000.00	35,000.00
Natural Gas/Fuel Oil - Peaker Pl...						
54-10-66002	327,462.93	130,010.58	225,000.00	224,938.44	255,000.00	250,000.00
Natural Gas/Fuel Oil - Gen Sets						
54-10-66003	122.49	0.00	0.00	0.00	0.00	0.00
Natural Gas/Fuel Oil - Solar Tur...						
54-10-66100	2,206.75	5,673.54	10,000.00	118.78	0.00	10,000.00
Safety Supplies						
Category: 6000 - Commodities Total:						
	759,930.44	466,425.55	810,000.00	595,241.28	649,606.00	788,500.00
Category: 9000 - Other Expenditures						
54-10-92900	329.21	0.00	0.00	0.00	0.00	0.00
Miscellaneous						
54-10-95100	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation						
Category: 9000 - Other Expenditures Total:						
	329.21	0.00	0.00	0.00	0.00	0.00
Department: 10 - Generation Total:						
	1,334,738.17	1,053,337.55	1,910,530.40	1,262,217.65	1,665,165.00	1,918,176.00
Department: 60 - Distribution						
Category: 4000 - Personnel						
54-60-42100	1,073,283.27	1,047,851.55	1,195,047.00	774,651.38	1,055,444.00	1,410,638.00
Full-Time						
54-60-42300	133,844.64	124,336.69	125,000.00	58,471.23	85,000.00	125,000.00
Overtime						
54-60-42600	44,049.05	79,475.11	80,000.00	72,662.47	95,064.00	105,000.00
Pager						
54-60-45200	619.39	434.32	500.00	312.95	416.00	500.00
Life Insurance						
54-60-47300	20,177.71	20,974.43	20,000.00	15,614.44	17,610.00	22,000.00
Clothing Acquisition						
54-60-47400	232.74	0.00	0.00	0.00	0.00	0.00
Clothing Cleaning Expense						
Category: 4000 - Personnel Total:						
	1,272,206.80	1,273,072.10	1,420,547.00	921,712.47	1,253,534.00	1,663,138.00
Category: 5000 - Contractual Services						
54-60-51100	41,718.96	86,884.54	50,000.00	52,503.11	50,000.00	50,000.00
Building Maintenance						
54-60-51200	12,864.33	114,750.59	30,000.00	40,097.26	27,000.00	32,000.00
Equipment Maintenance						
54-60-51300	66,269.79	74,190.48	75,000.00	101,907.10	90,000.00	85,000.00
Vehicle Maintenance						
54-60-51500	32,660.51	182,588.38	50,000.00	2,200.00	97,783.00	50,000.00
Utility System Maintenance						
54-60-51700	9,164.75	19,962.05	10,000.00	2,067.73	8,500.00	10,000.00
Grounds Maintenance						
54-60-53200	157,762.54	211,675.70	150,000.00	105,908.00	100,000.00	150,000.00
Engineering Services						
54-60-53300	109.00	0.00	0.00	0.00	0.00	0.00
Legal Services						
54-60-53700	103,703.04	0.00	0.00	0.00	0.00	0.00
Network Administration						

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
<u>54-60-53900</u>	68,009.83	51,453.00	50,000.00	32,409.00	40,000.00	50,000.00
<u>54-60-54900</u>	183,663.04	133,068.51	50,000.00	19,026.95	50,000.00	50,000.00
<u>54-60-55100</u>	445.13	35.05	500.00	191.57	250.00	500.00
<u>54-60-55200</u>	12,257.21	10,790.78	15,000.00	11,767.23	13,195.00	20,000.00
<u>54-60-56200</u>	13,768.46	6,144.72	10,000.00	6,136.31	6,100.00	10,000.00
<u>54-60-56300</u>	15,647.05	21,841.24	10,000.00	15,908.37	14,000.00	15,000.00
<u>54-60-56500</u>	0.00	368.00	500.00	380.00	0.00	0.00
<u>54-60-57100</u>	64,793.22	39,538.26	15,000.00	80,924.81	120,000.00	120,000.00
<u>54-60-57300</u>	7,049.62	11,038.09	10,000.00	8,141.12	10,500.00	11,000.00
<u>54-60-57900</u>	29,625.97	22,023.50	0.00	173.00	0.00	0.00
<u>54-60-58452</u>	124,783.11	16,610.00	208,000.00	213,020.34	180,000.00	212,242.00
<u>54-60-58500</u>	38,779.28	48,427.78	180,000.00	25,194.70	120,000.00	190,000.00
<u>54-60-58651</u>	5,963.25	20,315.30	20,000.00	34,367.20	45,000.00	50,000.00
<u>54-60-59239</u>	16,775.36	13,134.22	50,000.00	19,471.24	25,000.00	250,000.00
<u>54-60-59400</u>	70,183.23	54,024.23	57,000.00	53,611.44	77,534.00	100,000.00
<u>54-60-59501</u>	8,920.40	11,987.82	12,500.00	0.00	0.00	0.00
<u>54-60-59600</u>	344.67	489.14	0.00	0.00	0.00	0.00
Category: 5000 - Contractual Services Total:	1,085,261.75	1,151,341.38	1,053,500.00	825,406.48	1,074,863.00	1,455,742.00
Category: 6000 - Commodities						
<u>54-60-61100</u>	20,954.54	29,682.84	30,000.00	5,688.75	25,000.00	30,000.00
<u>54-60-61200</u>	26,649.99	67,530.47	5,000.00	20,907.23	20,000.00	5,000.00
<u>54-60-61500</u>	8,115.62	4,355.19	10,000.00	561.74	2,500.00	10,000.00
<u>54-60-61600</u>	779.99	34.46	1,500.00	0.00	800.00	1,500.00
<u>54-60-61800</u>	268,579.84	249,900.00	286,110.00	221,000.00	275,200.00	291,832.00
<u>54-60-65100</u>	17,550.20	13,466.96	10,000.00	27,395.89	30,000.00	15,000.00
<u>54-60-65200</u>	202,292.50	663,494.32	600,000.00	249,066.71	286,514.00	600,000.00
<u>54-60-65300</u>	24,731.30	41,004.02	30,000.00	54,447.64	35,000.00	40,000.00
<u>54-60-65400</u>	1,376.21	1,469.84	2,000.00	1,447.12	2,000.00	2,000.00
<u>54-60-65500</u>	34,029.70	33,109.16	32,500.00	25,950.26	34,606.00	36,000.00
<u>54-60-66100</u>	16,860.78	23,748.52	60,000.00	20,413.09	60,000.00	40,000.00
<u>54-60-66101</u>	113.58	3,976.07	2,500.00	20,116.66	25,000.00	25,000.00

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Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Print Materials	0.00	441.00	0.00	0.00	0.00	0.00
Station Contractor	67,819.53	8,503.53	6,000.00	760.00	0.00	0.00
Software	43,616.00	0.00	0.00	913.74	0.00	0.00
Category: 6000 - Commodities Total:	733,469.78	1,140,716.38	1,075,610.00	648,668.83	796,620.00	1,096,332.00
Category: 8000 - Capital Outlay						
Equipment	9,406.60	67,506.84	330,000.00	3,257.36	3,257.00	0.00
Other Improvements	12,499,134.20	359,945.34	11,900,000.00	770,220.97	10,000,000.00	9,800,000.00
Category: 8000 - Capital Outlay Total:	12,508,540.80	427,452.18	12,230,000.00	773,478.33	10,003,257.00	9,800,000.00
Category: 9000 - Other Expenditures						
Community Relations	0.00	2,392.70	0.00	0.00	0.00	0.00
Miscellaneous	16,955.02	7,297.07	10,000.00	20,505.11	25,000.00	25,000.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:	16,955.02	9,689.77	10,000.00	20,505.11	25,000.00	25,000.00
Department: 60 - Distribution Total:	15,616,434.15	4,002,271.81	15,789,657.00	3,189,771.22	13,153,274.00	14,040,212.00
Department: 70 - Customer Service						
Category: 4000 - Personnel						
Full-Time	341,355.98	287,785.03	228,000.00	167,130.88	234,000.00	280,000.00
Part-Time	22,807.15	15,021.09	25,000.00	22,134.25	35,000.00	67,000.00
Overtime	2,442.41	380.84	5,000.00	584.45	500.00	2,000.00
Life Insurance	309.55	185.15	280.00	156.50	280.00	300.00
Category: 4000 - Personnel Total:	366,915.09	303,372.11	258,280.00	190,006.08	269,780.00	349,300.00
Category: 5000 - Contractual Services						
Building Maintenance	2,386.93	19,835.32	5,000.00	27,739.81	19,319.00	20,000.00
Grounds Maintenance	1,056.97	2,356.37	1,000.00	5,069.47	1,655.00	2,500.00
Janitorial Services	14,812.16	14,039.86	15,000.00	10,270.00	15,030.00	16,000.00
Network Administration	65,184.00	0.00	0.00	0.00	0.00	0.00
Other Professional Services	159,064.51	219,717.76	160,000.00	195,390.41	275,000.00	275,000.00
Postage	33,765.20	37,182.85	42,000.00	24,831.12	42,713.00	50,000.00
Telephone	1,133.54	1,110.04	1,500.00	400.00	600.00	1,000.00
Dues	1,000.00	903.00	0.00	0.00	0.00	0.00
Travel	1,279.91	1,324.05	5,500.00	1,628.74	1,287.00	6,000.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24
					Projections
<u>54-70-56300</u>	282.95	5,156.27	2,800.00	4,016.10	6,000.00
Training					7,500.00
<u>54-70-56400</u>	0.00	1,952.81	2,000.00	0.00	800.00
Tuition					2,000.00
<u>54-70-56500</u>	680.00	529.00	2,500.00	1,199.00	2,299.00
Conference					5,000.00
<u>54-70-58000</u>	0.00	0.00	0.00	0.00	0.00
Customer Collections					0.00
<u>54-70-59400</u>	1,433.82	695.28	0.00	559.62	500.00
Lease or Rentals					500.00
Category: 5000 - Contractual Services Total:	282,079.99	304,802.61	237,300.00	271,104.27	365,203.00
Category: 6000 - Commodities					
<u>54-70-61100</u>	568.25	1,574.00	1,000.00	908.77	1,155.00
Building Supplies					1,500.00
<u>54-70-61200</u>	696.00	0.00	0.00	0.00	0.00
Equipment Supplies					0.00
<u>54-70-65100</u>	23,103.95	18,832.70	15,000.00	3,428.86	6,088.00
Office Supplies					10,000.00
<u>54-70-68400</u>	0.00	3,264.00	0.00	0.00	0.00
Software					0.00
Category: 6000 - Commodities Total:	24,368.20	23,670.70	16,000.00	4,337.63	7,243.00
Category: 8000 - Capital Outlay					
<u>54-70-83000</u>	4,780.38	4,833.30	10,000.00	0.00	0.00
Equipment					5,000.00
<u>54-70-89000</u>	0.00	0.00	2,000.00	0.00	0.00
Other Improvements					20,000.00
Category: 8000 - Capital Outlay Total:	4,780.38	4,833.30	12,000.00	0.00	25,000.00
Category: 9000 - Other Expenditures					
<u>54-70-91000</u>	50,000.04	50,000.04	50,000.00	37,500.03	50,000.00
Bad Debt					50,000.00
<u>54-70-91100</u>	1,698.00	2,689.84	5,000.00	17,891.01	11,050.00
Community Relations					10,000.00
<u>54-70-92900</u>	291.66	0.00	1,000.00	166.78	0.00
Miscellaneous Expenses					1,000.00
<u>54-70-95100</u>	0.00	0.00	0.00	0.00	0.00
Depreciation					0.00
Category: 9000 - Other Expenditures Total:	51,989.70	52,689.88	56,000.00	55,557.82	61,050.00
Department: 70 - Customer Service Total:	730,133.36	689,368.60	579,580.00	521,005.80	703,276.00
Department: 90 - Administration					
Category: 4000 - Personnel					
<u>54-90-42100</u>	80,082.82	259,046.34	260,000.00	215,884.59	276,690.00
Full-Time					414,785.00
<u>54-90-42200</u>	0.00	5,182.50	0.00	0.00	0.00
Part-Time					15,000.00
<u>54-90-42400</u>	0.00	0.00	0.00	0.00	0.00
Accrued Vacation					0.00
<u>54-90-42900</u>	0.00	0.00	0.00	0.00	0.00
Pension Expense					0.00
<u>54-90-45100</u>	387,767.79	341,687.32	375,000.00	276,273.98	372,088.00
Health Insurance					406,934.00
<u>54-90-45200</u>	308.51	112.11	500.00	90.26	250.00
Life Insurance					250.00
<u>54-90-45300</u>	0.00	2,489.82	0.00	1,784.97	3,570.00
Unemployment Insurance					4,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Workers' Compensation	31,153.62	31,487.16	25,000.00	21,981.44	33,532.00	35,000.00
OPEB	0.00	0.00	0.00	0.00	0.00	0.00
Social Security	158,501.62	163,125.09	200,000.00	119,111.83	160,056.00	200,000.00
IMRF	156,224.12	109,901.49	125,000.00	87,762.91	116,274.00	125,000.00
Category: 4000 - Personnel Total:	814,038.48	913,031.83	985,500.00	722,889.98	962,320.00	1,200,969.00
Category: 5000 - Contractual Services						
Vehicle Maintenance	0.00	100.00	0.00	0.00	0.00	0.00
Accounting Service	27,125.00	33,207.50	60,000.00	30,400.00	30,400.00	31,315.00
Engineering Services	0.00	0.00	250,000.00	0.00	250,000.00	300,000.00
Legal Services	47,380.35	59,886.13	55,000.00	63,947.00	69,775.00	75,000.00
Network Administration	100,740.00	268,113.00	300,413.00	225,309.78	300,413.04	344,725.00
Other Professional Services	15,649.57	53,147.12	155,000.00	2,694.40	150,000.00	175,000.00
Telephone	1,113.09	1,291.44	1,000.00	1,195.61	0.00	0.00
Dues	20,628.13	50,921.90	17,500.00	2,893.86	7,000.00	17,500.00
Travel	5,089.88	9,042.68	8,000.00	5,474.65	7,000.00	10,000.00
Training	4,376.13	6,793.54	8,000.00	2,377.30	3,000.00	5,000.00
Tuition	0.00	0.00	0.00	0.00	0.00	0.00
Conference	5,637.30	6,393.15	8,000.00	7,104.27	8,500.00	10,000.00
Purchased Power	23,497,017.13	24,312,460.89	26,779,746.00	15,933,721.18	25,000,000.00	26,779,746.00
Other Service Charges	0.00	500.00	0.00	3,264.46	0.00	0.00
General Insurance	196,545.96	196,754.44	222,500.00	410,732.28	273,822.00	275,000.00
Category: 5000 - Contractual Services Total:	23,921,302.54	24,998,611.79	27,865,159.00	16,689,114.79	26,099,910.04	28,023,286.00
Category: 6000 - Commodities						
Office Supplies	0.00	838.26	0.00	66.42	0.00	0.00
Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Software	2,635.48	110,572.99	75,000.00	60,925.84	100,000.00	120,000.00
Category: 6000 - Commodities Total:	2,635.48	111,411.25	75,000.00	60,992.26	100,000.00	120,000.00
Category: 7000 - Debt Service						
Interest Expense	839,665.88	644,182.59	704,400.00	362,475.00	704,400.00	657,295.00
Principal Expense	1,322,491.26	1,291,633.12	1,562,491.00	1,562,491.26	1,562,491.00	1,927,245.00
Amortization of Bond Premium...	-112,293.97	-65,784.37	0.00	-49,338.27	0.00	0.00
Amortization of Bond Premium...	-210,449.16	-62,940.72	0.00	-47,205.54	0.00	0.00

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For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Amortization of Bond Premium ..	0.00	-19,022.00	0.00	-16,923.24	0.00
Bond Issue Costs - 2023 Electric...	0.00	77,104.41	0.00	0.00	0.00
Fiscal Agent Fee	1,068.00	2,136.00	1,000.00	1,443.00	3,000.00
Interest On Customer Deposits	532.31	0.00	0.00	0.00	0.00
Category: 7000 - Debt Service Total:	1,841,014.32	1,867,309.03	2,267,891.00	1,812,942.21	2,268,391.00
Category: 8000 - Capital Outlay					
Other Improvement	37,500.00	0.00	0.00	0.00	0.00
Category: 8000 - Capital Outlay Total:	37,500.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures					
Bad Debt	0.00	0.00	0.00	99,055.89	0.00
Community Relations	43,429.17	50,129.79	30,000.00	42,639.73	50,000.00
Miscellaneous General Expenses	5,440.46	0.00	5,000.00	0.00	0.00
Appliance Rebate	64,066.65	57,662.38	85,000.00	40,377.90	85,000.00
Lighting Incentive	499.98	0.00	0.00	0.00	0.00
Residential Assistance Program	33,798.28	66,357.42	65,000.00	76,735.66	65,000.00
Shop Local Incentive Program	34,252.37	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Franchise Requirements	0.00	0.00	0.00	0.00	0.00
General Fund Transfer	2,014,883.04	1,777,113.96	2,199,146.79	1,649,360.25	2,199,147.00
Capital Improvement Fund Tra...	41,936.37	19,927.89	200,000.00	231,717.27	345,958.00
Admin Services Fund Transfer	800,409.00	981,582.96	888,293.00	666,219.78	888,293.04
Transfer to Downtown TIF	0.00	0.00	0.00	0.00	670,000.00
Category: 9000 - Other Expenditures Total:	3,038,715.32	2,952,774.40	3,472,439.79	2,806,106.48	3,589,368.04
Department: 90 - Administration Total:	29,655,206.14	30,843,138.30	34,665,989.79	22,092,045.72	33,019,989.08
Expense Total:	47,336,511.82	36,588,116.26	52,945,757.19	27,065,040.39	48,541,704.08
Fund: 54 - Electric Surplus (Deficit):	1,676,792.07	13,987,447.32	-7,541,492.19	6,780,771.55	-7,790,684.00

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Fund: 55 - Tech Center/Advance Communications

Revenue

Department: 00 - 00

Category: 3530 - Penalties

55-00-35300

Penalties

Category: 3530 - Penalties Total:

Category: 3810 - Investment Income

55-00-38100

Interest Income

Category: 3810 - Investment Income Total:

Category: 3820 - Leases

55-00-38201

Telecommunication Leases

55-00-38202

Commercial Dark Fiber Leases

55-00-38203

Commercial Colocation Leases

55-00-38204

Internal Colocation Leases

55-00-38205

Internal Fiber Leases

Category: 3820 - Leases Total:

Category: 3890 - Miscellaneous Income

55-00-38900

Miscellaneous Income

Category: 3890 - Miscellaneous Income Total:

Category: 3990 - Interfund Transfers

55-00-39901

Transfer from General Fund

Category: 3990 - Interfund Transfers Total:

Department: 00 - 00 Total:

Department: 32 - Communications

Category: 3530 - Penalties

55-32-35300

Penalties

Category: 3530 - Penalties Total:

Category: 3730 - Advanced Communication Services

55-32-37310

Network Internet Access

55-32-37311

Dial-Up Internet Access

55-32-37312

Wireless Internet Access

55-32-37313

Data Services

55-32-37314

Fiber Internet Access

55-32-37315

VOIP Services

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Penalties	2,246.78	3,360.56	2,000.00	1,346.86	1,650.00	2,000.00
Category: 3530 - Penalties Total:	2,246.78	3,360.56	2,000.00	1,346.86	1,650.00	2,000.00
Category: 3810 - Investment Income						
Interest Income	2,812.09	7,563.39	2,500.00	7,722.66	6,500.00	2,500.00
Category: 3810 - Investment Income Total:	2,812.09	7,563.39	2,500.00	7,722.66	6,500.00	2,500.00
Category: 3820 - Leases						
Telecommunication Leases	28,114.35	0.00	40,000.00	0.00	0.00	0.00
Commercial Dark Fiber Leases	426,259.50	446,472.56	450,000.00	401,334.61	535,000.00	475,000.00
Commercial Colocation Leases	698,924.60	744,747.86	650,000.00	283,490.82	325,000.00	150,000.00
Internal Colocation Leases	0.00	0.00	0.00	0.00	0.00	62,000.00
Internal Fiber Leases	0.00	0.00	0.00	0.00	0.00	130,500.00
Category: 3820 - Leases Total:	1,153,298.45	1,191,220.42	1,140,000.00	684,825.43	860,000.00	817,500.00
Category: 3890 - Miscellaneous Income						
Miscellaneous Income	573.62	0.00	0.00	0.00	0.00	0.00
Category: 3890 - Miscellaneous Income Total:	573.62	0.00	0.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers						
Transfer from General Fund	200,000.00	0.00	0.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers Total:	200,000.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	1,358,930.94	1,202,144.37	1,144,500.00	693,894.95	868,150.00	822,000.00
Department: 32 - Communications						
Category: 3530 - Penalties						
Penalties	437.68	1,355.11	2,000.00	569.67	1,000.00	1,000.00
Category: 3530 - Penalties Total:	437.68	1,355.11	2,000.00	569.67	1,000.00	1,000.00
Category: 3730 - Advanced Communication Services						
Network Internet Access	13,014.89	0.00	20,000.00	0.00	0.00	8,500.00
Dial-Up Internet Access	7,559.46	4,383.38	7,000.00	3,526.65	5,000.00	5,000.00
Wireless Internet Access	2,538.58	0.00	0.00	0.00	0.00	0.00
Data Services	5,316.00	4,968.00	5,000.00	3,726.00	5,000.00	5,000.00
Fiber Internet Access	274,056.51	309,976.59	295,000.00	236,881.75	295,000.00	300,000.00
VOIP Services	3,492.98	2,788.93	12,000.00	-191.33	2,000.00	15,000.00

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
55-32-37330 Web Site Host Fees	3,232.17	2,564.00	3,000.00	1,987.34	2,500.00	2,500.00
55-32-37350 Mailboxes	2,199.46	2,122.89	2,500.00	1,558.35	2,200.00	2,000.00
Category: 3730 - Advanced Communication Services Total:	311,410.05	326,803.79	344,500.00	247,488.76	311,700.00	338,000.00
Category: 3810 - Investment Income						
55-32-38100 Interest Income	0.00	0.00	2,000.00	0.00	0.00	2,000.00
Category: 3810 - Investment Income Total:	0.00	0.00	2,000.00	0.00	0.00	2,000.00
Category: 3890 - Miscellaneous Income						
55-32-38900 Miscellaneous Income	317.50	0.00	0.00	1,507.23	0.00	0.00
Category: 3890 - Miscellaneous Income Total:	317.50	0.00	0.00	1,507.23	0.00	0.00
Department: 32 - Communications Total:	312,165.23	328,158.90	348,500.00	249,565.66	312,700.00	341,000.00
Revenue Total:	1,671,096.17	1,530,303.27	1,493,000.00	943,460.61	1,180,850.00	1,163,000.00
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	2,519.48	4,672.28	10,000.00	10,983.30	13,000.00	15,000.00
55-00-51200 Equipment Maintenance	17,260.62	18,716.41	32,000.00	25,942.09	26,000.00	32,000.00
55-00-51300 Vehicle Maintenance	0.00	0.00	1,500.00	30.04	0.00	1,500.00
55-00-51700 Grounds Maintenance	15,188.19	5,632.60	6,500.00	3,117.00	4,000.00	6,500.00
55-00-52900 Other Maintenance	444.00	2,750.46	25,000.00	0.00	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	2,385.00	382.50	10,000.00	2,092.50	3,000.00	7,500.00
55-00-53700 Network Administration	266,663.04	241,301.02	270,372.00	202,779.00	270,372.00	310,253.00
55-00-54900 Other Professional Services	65,604.69	21,439.29	50,000.00	27,453.90	45,000.00	50,000.00
55-00-55200 Telephone	565.34	517.36	1,500.00	0.00	750.00	1,500.00
55-00-56200 Travel	0.00	0.00	1,000.00	0.00	250.00	1,000.00
55-00-56300 Training	0.00	0.00	2,500.00	394.10	750.00	2,500.00
55-00-57100 Utilities	237,648.46	198,766.01	285,000.00	103,656.75	175,000.00	200,000.00
55-00-59200 General Insurance	4,854.00	4,793.28	6,000.00	3,594.96	5,000.00	6,000.00
55-00-59400 Lease or Rentals	6,238.64	6,154.07	7,500.00	4,175.26	6,500.00	7,500.00
Category: 5000 - Contractual Services Total:	619,371.46	505,125.28	708,872.00	384,218.90	554,622.00	666,253.00

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Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 6000 - Commodities						
55-00-61100 Building Supplies	124.09	178.44	1,500.00	0.00	0.00	2,000.00
55-00-61200 Equipment Supplies	0.00	97.78	1,500.00	0.00	0.00	1,500.00
55-00-65100 Office Supplies	231.43	225.51	750.00	263.52	600.00	750.00
55-00-65200 Operating Supplies	3,804.47	72.95	10,000.00	63.11	3,000.00	7,500.00
55-00-65400 Janitorial Supplies	413.41	134.05	500.00	63.29	250.00	500.00
Category: 6000 - Commodities Total:	4,573.40	708.73	14,250.00	389.92	3,850.00	12,250.00
Category: 7000 - Debt Service						
55-00-72000 Interest Expense - 2017A Debt	145,300.04	63,800.00	53,100.00	29,650.00	55,000.00	47,000.00
55-00-72200 Principal Exp Debt Certificate	290,000.00	300,000.00	310,000.00	310,000.00	310,000.00	320,000.00
55-00-72260 Principal Expense	0.00	0.00	0.00	0.00	0.00	0.00
55-00-72500 Amortization of Debt Certificat...	8,639.52	-8,639.52	0.00	-6,479.64	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:	426,660.52	355,160.48	363,100.00	333,170.36	365,000.00	367,000.00
Category: 8000 - Capital Outlay						
55-00-83000 Equipment	26,153.35	3,428.09	440,000.00	2,505.31	6,000.00	300,000.00
55-00-87000 Furniture	0.00	120.56	500.00	0.00	150.00	500.00
Category: 8000 - Capital Outlay Total:	26,153.35	3,548.65	440,500.00	2,505.31	6,150.00	300,500.00
Category: 9000 - Other Expenditures						
55-00-91000 Bad Debt	0.00	0.00	0.00	1,893.93	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	27,185.04	52,584.96	47,587.00	35,690.22	47,587.00	51,520.00
Category: 9000 - Other Expenditures Total:	27,185.04	52,584.96	47,587.00	37,584.15	47,587.00	51,520.00
Department: 00 - 00 Total:	1,103,943.77	917,128.10	1,574,309.00	757,868.64	977,209.00	1,397,523.00
Department: 32 - Communications						
Category: 4000 - Personnel						
55-32-42100 Full-Time	66,208.40	135,088.11	135,000.00	10,089.90	10,090.00	0.00
55-32-42200 Part-Time	0.00	0.00	0.00	10,950.00	17,000.00	20,000.00
55-32-42300 Overtime	253.89	0.00	0.00	375.00	225.00	0.00
55-32-42400 Accrued Vacation	0.00	0.00	0.00	0.00	0.00	0.00
55-32-42600 Pager Pay	905.49	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

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
55-32-45100 Health Insurance	8,305.32	8,440.08	8,500.00	0.00	0.00	0.00
55-32-45200 Life Insurance	70.28	83.95	50.00	6.90	7.00	0.00
55-32-45500 OPEB	0.00	0.00	0.00	0.00	0.00	0.00
55-32-46100 Social Security	4,864.08	9,987.39	10,328.00	1,638.28	2,065.00	1,530.00
55-32-46300 IMRF	4,997.20	5,646.39	6,642.00	540.84	541.00	0.00
55-32-47300 Clothing Acquisition	0.00	0.00	500.00	0.00	0.00	500.00
Category: 4000 - Personnel Total:	85,604.66	160,245.92	161,020.00	23,600.92	29,928.00	22,030.00
Category: 5000 - Contractual Services						
55-32-51200 Equipment Maintenance	0.00	296.00	1,000.00	793.52	0.00	1,000.00
55-32-53300 Legal Services	504.00	0.00	1,000.00	0.00	500.00	1,000.00
55-32-53900 Contractor	0.00	0.00	0.00	0.00	0.00	0.00
55-32-54900 Other Professional Services	7,178.64	6,468.68	10,000.00	14,010.00	15,000.00	20,000.00
55-32-55100 Postage	0.00	0.00	50.00	0.00	50.00	100.00
55-32-55200 Telephone	1,120.95	841.65	2,500.00	143.58	300.00	2,500.00
55-32-55250 Internet Bandwidth	128,172.33	161,560.54	145,000.00	117,861.81	160,000.00	165,000.00
55-32-56200 Travel	33.35	0.00	250.00	0.00	0.00	500.00
55-32-56300 Training	0.00	240.00	3,000.00	394.10	800.00	3,000.00
55-32-57100 Utilities	2,685.06	2,316.38	3,000.00	1,230.69	2,000.00	3,000.00
Category: 5000 - Contractual Services Total:	139,695.33	171,723.25	165,800.00	134,433.70	178,650.00	196,100.00
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	0.00	79.16	200.00	0.00	200.00	250.00
55-32-65200 Operating Supplies	1,519.81	9,265.57	10,000.00	0.00	5,000.00	10,000.00
55-32-65300 Small Tools	603.09	756.17	500.00	516.46	750.00	750.00
55-32-65500 Gasoline/Oil	220.08	140.99	500.00	0.00	0.00	500.00
55-32-68400 Software	0.00	0.00	2,500.00	0.00	0.00	2,500.00
Category: 6000 - Commodities Total:	2,342.98	10,241.89	16,700.00	516.46	7,450.00	17,000.00
Category: 8000 - Capital Outlay						
55-32-83000 Equipment	17,683.76	12,770.95	30,000.00	9,561.21	22,500.00	35,000.00
55-32-89000 Other Improvements	174,108.23	0.00	0.00	239.88	0.00	0.00
Category: 8000 - Capital Outlay Total:	191,791.99	12,770.95	30,000.00	9,801.09	22,500.00	35,000.00

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For Fiscal: 2024 Period Ending: 09/30/2024

Category: 9000 - Other Expenditures

55-32-91000	Bad Debt	8,166.17	0.00	0.00	4,399.19	33.00	0.00
55-32-92900	Miscellaneous	156.39	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:

427,757.52	354,982.01	373,520.00	172,751.36	238,561.00	270,130.00
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Department: 32 - Communications Total:

1,531,701.29	1,272,110.11	1,947,829.00	930,620.00	1,215,770.00	1,667,653.00
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Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):

139,394.88	258,193.16	-454,829.00	12,840.61	-34,920.00	-504,653.00
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Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 56 - Network Administration		2022	2023	2024	2024	2025
Revenue		Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Department: 40 - 40						
Category: 3810 - Investment Income						
56-40-38100 Interest Income		1,901.32	4,453.72	0.00	4,108.89	5,000.00
Category: 3810 - Investment Income Total:		1,901.32	4,453.72	0.00	4,108.89	5,000.00
Category: 3890 - Miscellaneous Income						
56-40-38900 Miscellaneous Income		0.00	50.00	0.00	0.00	0.00
Category: 3890 - Miscellaneous Income Total:		0.00	50.00	0.00	0.00	0.00
Category: 3990 - Interfund Transfers						
56-40-39901 Network Administration Fees G...		296,292.96	268,113.00	300,412.89	225,309.78	344,725.00
56-40-39951 Network Administration Fees ...		148,146.00	134,055.98	150,206.44	112,654.53	172,363.00
56-40-39952 Network Administration Fees ...		148,146.00	134,055.98	150,206.44	112,654.53	172,363.00
56-40-39954 Network Administration Fees E...		296,293.08	268,113.00	300,412.89	225,309.78	344,725.00
56-40-39955 Network Administration Fees T...		266,663.04	241,301.02	270,371.60	202,779.00	310,253.00
56-40-39958 Network Administration Fees R...		29,628.96	26,811.00	30,041.29	22,530.78	34,473.00
Category: 3990 - Interfund Transfers Total:		1,185,170.04	1,072,449.98	1,201,651.55	901,238.40	1,201,651.20
Department: 40 - 40 Total:		1,187,071.36	1,076,953.70	1,201,651.55	905,347.29	1,207,651.20
Revenue Total:		1,187,071.36	1,076,953.70	1,201,651.55	905,347.29	1,383,902.00
Expense						
Department: 40 - 40						
Category: 4000 - Personnel						
56-40-42100 Full-Time		281,078.32	264,365.76	303,457.00	281,678.27	435,000.00
56-40-42300 Overtime		516.96	0.00	0.00	0.00	0.00
56-40-42400 Accrued Vacation		0.00	0.00	0.00	0.00	0.00
56-40-42600 Pager Pay		1,599.52	0.00	0.00	0.00	0.00
56-40-43100 Health Insurance		47,465.08	48,235.44	50,000.00	37,392.48	50,000.00
56-40-43200 Life Insurance		251.57	131.10	300.00	142.70	400.00
56-40-46100 Social Security		20,279.18	18,804.56	23,214.46	20,441.37	34,000.00
56-40-46300 IMRF		20,699.08	13,006.88	14,930.08	15,098.07	24,500.00
56-40-47300 Clothing Acquisition		0.00	392.00	700.00	0.00	750.00
56-40-47310 Clothing Acquisition - GIS		0.00	0.00	300.00	225.00	500.00
Category: 4000 - Personnel Total:		371,889.71	344,935.74	392,901.54	354,977.89	545,150.00

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For Fiscal: 2024 Period Ending: 09/30/2024

Category: 5000 - Contractual Services

56-40-51200	Equipment Maintenance	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
56-40-52000	Maintenance Contracts	0.00	0.00	1,500.00	0.00	0.00	1,500.00
56-40-53200	Engineering Service	0.00	0.00	10,000.00	0.00	0.00	0.00
56-40-53300	Legal Services	105.00	0.00	0.00	0.00	0.00	0.00
56-40-54900	Other Professional Services	338,364.10	140,367.43	110,000.00	30,301.54	65,000.00	190,000.00
56-40-54905	Other Prof Serv -Cybersecurity	123,803.00	162,613.00	190,000.00	175,429.40	190,000.00	190,000.00
56-40-54940	Other Professional Services - GIS	4,913.00	169,948.00	125,000.00	95,832.00	140,000.00	140,000.00
56-40-55200	Telephone	12,404.82	2,728.81	30,000.00	2,470.24	5,000.00	15,000.00
56-40-56100	Dues	0.00	1,689.08	0.00	0.00	0.00	0.00
56-40-56200	Travel	1,885.69	1,444.79	1,500.00	1,038.40	1,000.00	1,500.00
56-40-56210	Travel - GIS	0.00	2,064.89	2,500.00	0.00	750.00	3,750.00
56-40-56300	Training	2,669.45	-624.00	3,500.00	502.90	750.00	3,500.00
56-40-56310	Training - GIS	0.00	740.00	2,500.00	2,736.00	3,000.00	3,750.00
56-40-56410	Tuition - GIS	0.00	0.00	2,500.00	0.00	0.00	0.00
56-40-56610	Conference - GIS	0.00	2,298.00	2,500.00	0.00	750.00	2,500.00
56-40-57100	Utilities	17,077.51	15,556.05	18,000.00	9,046.34	15,000.00	20,000.00
56-40-57900	Other Service Charges	0.00	0.00	250.00	21.26	50.00	250.00
Category: 5000 - Contractual Services Total:		501,222.57	498,826.05	509,750.00	317,378.08	421,300.00	571,750.00

Category: 6000 - Commodities

56-40-61200	Equipment Supplies	122.71	0.00	1,000.00	113.69	250.00	1,000.00
56-40-65100	Office Supplies	1,281.06	102.87	500.00	16.61	500.00	500.00
56-40-65510	Gasoline/Oil - GIS	0.00	0.00	2,500.00	92.79	750.00	2,000.00
56-40-68300	Electronic Formats	0.00	109.98	0.00	0.00	0.00	0.00
56-40-68400	Software	2,265.10	91,777.77	75,000.00	39,175.56	80,000.00	80,000.00
56-40-68410	Software - GIS	0.00	28,250.00	35,000.00	29,150.00	30,000.00	37,500.00
Category: 6000 - Commodities Total:		3,668.87	120,240.62	114,000.00	68,548.65	111,500.00	121,000.00

Category: 8000 - Capital Outlay

56-40-83000	Equipment	40,408.26	42,405.76	180,000.00	16,644.20	35,000.00	140,000.00
56-40-83010	Equipment - GIS	0.00	26,711.90	5,000.00	329.00	5,000.00	6,000.00
Category: 8000 - Capital Outlay Total:		40,408.26	69,117.66	185,000.00	16,973.20	40,000.00	146,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category: 9000 - Other Expenditures						
56-40-95100	Depreciation Expense					
	2022	2023	2024	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24	2025
				Projections		
Category: 9000 - Other Expenditures Total:	0.00	0.00	0.00	0.00	0.00	0.00
Department: 40 - 40 Total:	917,189.41	1,033,120.07	1,201,651.54	757,877.82	1,104,750.00	1,383,900.00
Expense Total:	917,189.41	1,033,120.07	1,201,651.54	757,877.82	1,104,750.00	1,383,900.00
Fund: 56 - Network Administration Surplus (Deficit):	269,881.95	43,833.63	0.01	147,469.47	102,901.20	2.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 57 - Airport

Revenue

Department: 00 - 00

Category: 3110 - Property

57-00-31100

Category: 3440 - Sales

57-00-34400

Category: 3470 - Grants

57-00-34710

Category: 3770 - Aviation Fuel

57-00-37700

Category: 3810 - Investment Income

57-00-38100

Category: 3820 - Leases

57-00-38200

57-00-38210

57-00-38211

57-00-38220

57-00-38221

Category: 3890 - Miscellaneous Income

57-00-38900

Category: 3910 - Other Financing Sources

57-00-39101

Property Tax

Category: 3110 - Property Total:

Sales tax

Category: 3440 - Sales Total:

Grant Income

Category: 3470 - Grants Total:

Aviation Fuel Sales

Category: 3770 - Aviation Fuel Total:

Interest Income

Category: 3810 - Investment Income Total:

Land Lease Income

Hangar Rental

Community Hangar Rental

Rental Income

Large Car Rental Income

Category: 3820 - Leases Total:

Miscellaneous Revenue

Category: 3890 - Miscellaneous Income Total:

Proceeds from Long Term Debt

Category: 3910 - Other Financing Sources Total:

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Property Tax	60,992.61	59,640.86	59,894.00	38,848.25	59,894.00	56,744.00
Category: 3110 - Property Total:	60,992.61	59,640.86	59,894.00	38,848.25	59,894.00	56,744.00
Sales tax	2,327.87	1,852.11	1,000.00	614.69	1,500.00	1,500.00
Category: 3440 - Sales Total:	2,327.87	1,852.11	1,000.00	614.69	1,500.00	1,500.00
Grant Income	294,318.48	12,847.42	918,000.00	669,096.18	955,000.00	985,000.00
Category: 3470 - Grants Total:	294,318.48	12,847.42	918,000.00	669,096.18	955,000.00	985,000.00
Aviation Fuel Sales	322,133.41	237,320.08	270,000.00	218,877.04	225,000.00	247,500.00
Category: 3770 - Aviation Fuel Total:	322,133.41	237,320.08	270,000.00	218,877.04	225,000.00	247,500.00
Interest Income	93.41	294.58	0.00	331.49	202.00	200.00
Category: 3810 - Investment Income Total:	93.41	294.58	0.00	331.49	202.00	200.00
Land Lease Income	32,892.08	33,000.08	32,500.00	26,750.06	32,500.00	32,500.00
Hangar Rental	59,804.00	60,020.00	63,000.00	52,365.00	65,000.00	65,000.00
Community Hangar Rental	26,378.50	31,996.00	26,000.00	30,267.00	26,000.00	26,000.00
Rental Income	10,300.00	10,255.60	10,800.00	11,448.00	11,448.00	11,448.00
Large Car Rental Income	0.00	0.00	70,000.00	39,633.33	51,000.00	69,600.00
Category: 3820 - Leases Total:	129,374.58	135,271.68	202,300.00	160,463.39	185,948.00	204,548.00
Miscellaneous Revenue	0.00	251.04	0.00	0.00	0.00	0.00
Category: 3890 - Miscellaneous Income Total:	0.00	251.04	0.00	0.00	0.00	0.00
Proceeds from Long Term Debt	0.00	0.00	0.00	655,000.00	655,000.00	0.00
Category: 3910 - Other Financing Sources Total:	0.00	0.00	0.00	655,000.00	655,000.00	0.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category: 3990 - Interfund Transfers

57-00-39958

Transfer from Railroad

Category: 3990 - Interfund Transfers Total:

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

Category: 4000 - Personnel

57-00-42100

Full-Time

57-00-42200

Part-Time

57-00-42300

Overtime

57-00-42400

Accrued Vacation

57-00-42900

Pension Expense

57-00-45100

Health Insurance

57-00-45200

Life Insurance

57-00-45300

Unemployment Insurance

57-00-45400

Workers' Compensation

57-00-45500

OPEB

57-00-46100

Social Security

57-00-46300

IMRF

57-00-47300

Clothing Acquisition

Category: 4000 - Personnel Total:

Category: 5000 - Contractual Services

57-00-51100

Building Maintenance

57-00-51200

Equipment Maintenance

57-00-51300

Vehicle Maintenance

57-00-51700

Grounds Maintenance

57-00-53200

Engineering Services

57-00-53300

Legal Services

57-00-53700

Network Administration

57-00-54900

Other Professional Services

57-00-55100

Postage

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Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
<u>57-00-55200</u>	2,437.88	3,287.36	2,500.00	2,603.70	2,500.00	1,500.00
<u>57-00-55300</u>	0.00	0.00	200.00	0.00	0.00	200.00
<u>57-00-55400</u>	0.00	0.00	300.00	66.47	200.00	200.00
<u>57-00-56100</u>	200.00	200.00	350.00	200.00	300.00	300.00
<u>57-00-56200</u>	56.00	0.00	500.00	0.00	200.00	500.00
<u>57-00-56300</u>	150.00	0.00	1,000.00	394.10	500.00	500.00
<u>57-00-56600</u>	0.00	0.00	500.00	0.00	500.00	500.00
<u>57-00-57100</u>	18,822.22	19,966.09	22,000.00	16,984.66	22,000.00	22,000.00
<u>57-00-59200</u>	11,136.04	11,311.00	11,000.00	10,801.00	11,000.00	11,000.00
<u>57-00-59400</u>	0.00	0.00	500.00	0.00	0.00	0.00
<u>57-00-59500</u>	3,403.74	3,626.22	3,626.00	14,692.90	14,693.00	7,500.00
Category: 5000 - Contractual Services Total:						
	80,883.01	85,607.98	81,076.00	55,734.16	102,272.00	66,300.00
Category: 6000 - Commodities						
<u>57-00-61100</u>	1,334.71	806.73	2,000.00	752.31	1,000.00	1,000.00
<u>57-00-61200</u>	2,408.66	2,288.68	4,000.00	4,791.95	4,500.00	3,000.00
<u>57-00-61600</u>	0.00	0.00	500.00	0.00	0.00	10,000.00
<u>57-00-61700</u>	2,353.25	1,053.05	1,000.00	1,991.57	2,000.00	2,000.00
<u>57-00-65100</u>	229.85	237.67	400.00	97.49	300.00	300.00
<u>57-00-65200</u>	22.40	0.00	300.00	0.00	300.00	300.00
<u>57-00-65400</u>	35.97	111.92	300.00	43.22	300.00	300.00
<u>57-00-65500</u>	10,920.12	14,848.38	12,000.00	1,833.18	2,500.00	4,000.00
<u>57-00-65600</u>	322,007.72	160,307.35	200,000.00	137,031.67	160,000.00	225,000.00
<u>57-00-66100</u>	0.00	0.00	250.00	0.00	0.00	0.00
Category: 6000 - Commodities Total:						
	339,312.68	179,653.78	220,750.00	206,541.39	170,900.00	245,900.00
Category: 7000 - Debt Service						
<u>57-00-72000</u>	23,462.75	9,893.75	9,144.00	19,271.52	27,143.76	6,744.00
<u>57-00-72600</u>	50,000.00	50,000.00	680,000.00	655,000.00	705,000.00	50,000.00
<u>57-00-73100</u>	0.00	0.00	0.00	0.00	0.00	0.00
Category: 7000 - Debt Service Total:						
	73,462.75	59,893.75	689,144.00	674,271.52	732,143.76	56,744.00
Category: 8000 - Capital Outlay						
<u>57-00-81000</u>	0.00	0.00	0.00	640,780.77	640,781.00	0.00
<u>57-00-83000</u>	0.00	13,359.00	15,000.00	0.00	0.00	0.00

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Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24
Other Improvements	215,194.92	0.00	320,000.00	0.00	320,000.00
Category: 8000 - Capital Outlay Total:	215,194.92	13,359.00	335,000.00	640,780.77	1,083,500.00
Category: 9000 - Other Expenditures					
Miscellaneous	4,492.14	3,658.97	2,000.00	3,017.26	2,000.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:	4,492.14	3,658.97	2,000.00	3,017.26	2,000.00
Department: 00 - 00 Total:	873,999.57	507,495.60	1,492,498.50	1,709,277.17	2,136,863.98
Expense Total:	873,999.57	507,495.60	1,492,498.50	1,709,277.17	2,136,863.98
Fund: 57 - Airport Surplus (Deficit):	-4,759.21	16,982.21	123,695.50	157,703.87	-85,674.01

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 58 - Railroad		2022	2023	2024	2024	2025
Revenue		Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Department: 00 - 00						
Category: 3470 - Grants						
<u>58-00-34710</u>						
Grant Income		0.00	941,237.28	0.00	0.00	100,000.00
Category: 3470 - Grants Total:		0.00	941,237.28	0.00	0.00	100,000.00
Category: 3700 - Rail Car Fees						
<u>58-00-37010</u>						
Capital Fund Revenue		424,670.20	432,119.20	480,000.00	265,600.60	450,000.00
<u>58-00-37020</u>						
Switch Absorption Fees		419,342.10	509,135.10	520,000.00	325,500.30	500,000.00
<u>58-00-37030</u>						
In/Out Storage Switch Fees		42,505.50	20,964.00	35,000.00	16,054.50	25,000.00
<u>58-00-37040</u>						
Storage Fees		58,445.70	78,950.70	60,000.00	38,937.90	60,000.00
Category: 3700 - Rail Car Fees Total:		944,963.50	1,041,169.00	1,095,000.00	646,093.30	1,035,000.00
Category: 3810 - Investment Income						
<u>58-00-38100</u>						
Interest Income		10,430.43	20,270.64	12,000.00	6,644.44	10,000.00
Category: 3810 - Investment Income Total:		10,430.43	20,270.64	12,000.00	6,644.44	10,000.00
Category: 3890 - Miscellaneous Income						
<u>58-00-38900</u>						
Other Revenue		140,656.50	64,086.00	24,300.00	37,492.20	30,000.00
Category: 3890 - Miscellaneous Income Total:		140,656.50	64,086.00	24,300.00	37,492.20	30,000.00
Department: 00 - 00 Total:		1,096,050.43	2,066,762.92	1,131,300.00	690,229.94	1,182,492.00
Revenue Total:		1,096,050.43	2,066,762.92	1,131,300.00	690,229.94	1,182,492.00
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
<u>58-00-42100</u>						
Full-Time		145,022.87	146,789.20	153,726.47	109,382.06	153,726.00
<u>58-00-42200</u>						
Part-Time		0.00	0.00	0.00	0.00	0.00
<u>58-00-45100</u>						
Health Insurance		20,538.26	20,871.60	20,871.72	16,179.84	21,573.12
<u>58-00-46100</u>						
Social Security		10,432.33	10,547.77	11,760.00	7,850.08	10,619.00
<u>58-00-46300</u>						
IMRF		10,630.25	7,222.16	7,563.00	5,862.81	7,922.70
Category: 4000 - Personnel Total:		186,623.71	185,430.73	193,921.19	139,274.79	193,840.82
Category: 5000 - Contractual Services						
<u>58-00-51200</u>						
Equipment Maintenance		2,677.58	0.00	40,000.00	0.00	10,000.00
<u>58-00-51700</u>						
Grounds Maintenance		0.00	129.74	10,000.00	250.00	5,000.00
<u>58-00-53200</u>						
Engineering Services		57,201.20	169,148.35	100,000.00	53,425.50	100,000.00
<u>58-00-53300</u>						
Legal Services		18,149.50	15,099.50	40,000.00	14,856.00	35,000.00
Category: 5000 - Contractual Services Total:		78,028.28	184,377.59	190,000.00	68,331.50	150,000.00
Total:		1,174,678.64	2,251,190.51	1,321,300.00	758,606.44	1,332,492.00

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	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
58-00-53700 Network Administration	29,628.96	26,811.00	30,041.00	22,530.78	30,041.00
58-00-54100 Marketing Expense	5,462.69	11,755.09	50,000.00	2,517.13	10,000.00
58-00-54900 Other Professional Services	43,144.40	106,591.66	60,000.00	50,851.00	60,000.00
58-00-54920 Bureau of Railroad Grant Appli...	500.00	0.00	20,000.00	5,000.00	25,000.00
58-00-55100 Postage	88.77	0.00	100.00	0.00	100.00
58-00-55300 Publishing	0.00	0.00	0.00	0.00	1,000.00
58-00-56100 Dues	25,723.15	27,017.88	27,500.00	28,557.89	30,000.00
58-00-56200 Travel	5,191.05	444.09	2,000.00	0.00	1,000.00
58-00-56300 Training	0.00	2,133.13	1,500.00	394.10	500.00
58-00-56600 Conference	325.00	325.00	2,000.00	375.00	1,000.00
58-00-57100 Utilities	5,623.31	2,873.52	1,500.00	5,414.54	2,000.00
58-00-59200 General Insurance	0.00	0.00	5,000.00	0.00	0.00
58-00-59400 Lease or Rentals	0.00	0.00	0.00	19,278.00	3,780.00
58-00-59500 Property Tax	875.02	1,255.28	1,500.00	1,178.80	1,179.00
Category: 6000 - Commodities	194,590.63	363,584.24	391,141.00	204,628.74	328,656.00
Category: 6000 - Commodities	194,590.63	363,584.24	391,141.00	204,628.74	328,656.00
58-00-65100 Office Supplies	40.15	0.00	0.00	0.00	1,500.00
Category: 7000 - Debt Service	40.15	0.00	0.00	0.00	1,500.00
Category: 7000 - Debt Service	40.15	0.00	0.00	0.00	1,500.00
58-00-72260 Principal Expense - GREDCO Lo...	659,750.00	0.00	0.00	0.00	0.00
Category: 8000 - Capital Outlay	659,750.00	0.00	0.00	0.00	0.00
Category: 8000 - Capital Outlay	659,750.00	0.00	0.00	0.00	0.00
58-00-81000 Land	700.00	0.00	500,000.00	0.00	400,000.00
58-00-83000 Equipment	0.00	1,087.54	0.00	0.00	0.00
58-00-87000 Furniture	10,757.87	0.00	0.00	0.00	0.00
58-00-89000 Other Improvements	0.00	590,964.56	0.00	0.00	200,000.00
58-00-89330 Rochelle Transload Center	168,417.96	827,817.48	0.00	-222,311.76	-225,981.00
Category: 9000 - Other Expenditures	179,875.83	1,419,869.58	500,000.00	-222,311.76	-125,981.00
Category: 9000 - Other Expenditures	179,875.83	1,419,869.58	500,000.00	-222,311.76	-125,981.00
58-00-99901 General Fund Transfer	50,000.04	50,000.04	50,000.00	37,500.03	75,000.00
58-00-99936 Capital Improvement Fund Tra...	200,193.75	194,831.25	198,825.00	188,513.00	188,000.00
58-00-99957 Airport Fund Transfer	60,000.00	77,000.04	165,000.00	123,750.00	50,000.00

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For Fiscal: 2024 Period Ending: 09/30/2024

58-00-99964	Admin Services Fund Transfer	55,457.04	55,871.04	57,547.13	38,364.72	38,556.00	0.00
58-00-99977	Transfer to Downtown TIF	0.00	0.00	0.00	0.00	0.00	50,000.00
	Category: 9000 - Other Expenditures Total:	365,650.83	377,702.37	471,372.13	388,127.75	452,381.00	363,000.00
	Department: 00 - 00 Total:	1,586,531.15	2,346,586.92	1,556,434.32	509,719.52	850,396.82	7,656,926.00
	Expense Total:	1,586,531.15	2,346,586.92	1,556,434.32	509,719.52	850,396.82	7,656,926.00
	Fund: 58 - Railroad Surplus (Deficit):	-490,480.72	-279,824.00	-425,134.32	180,510.42	332,095.18	-481,926.00

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	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	2025
Social Security	13,357.82	14,143.22	13,150.00	12,523.73	13,150.00
IMRF	6,829.23	4,707.80	4,912.00	4,679.01	4,912.00
Category: 4000 - Personnel Total:	123,413.09	125,083.88	125,964.00	111,901.98	145,221.00
Category: 7000 - Debt Service					
Principal Expense - Equipment	4,976.04	4,968.21	0.00	0.00	0.00
Category: 7000 - Debt Service Total:	4,976.04	4,968.21	0.00	0.00	0.00
Category: 8000 - Capital Outlay					
Equipment	39,944.16	46,881.06	17,000.00	15,374.84	17,000.00
Other Improvements	72,679.07	47,449.94	17,000.00	29,604.69	35,000.00
Category: 8000 - Capital Outlay Total:	112,623.23	94,331.00	34,000.00	44,979.53	52,000.00
Department: 00 - 00 Total:	241,012.36	224,383.09	159,964.00	156,881.51	197,221.00
Department: 20 - Grounds					
Category: 4000 - Personnel					
Part-Time	31,554.00	30,023.50	42,000.00	21,098.00	42,000.00
Category: 4000 - Personnel Total:	31,554.00	30,023.50	42,000.00	21,098.00	42,000.00
Category: 5000 - Contractual Services					
Equipment Maintenance	13,441.25	20,474.19	15,000.00	15,753.48	15,000.00
Grounds Maintenance	2,191.50	0.00	0.00	750.00	750.00
Medical Services	183.00	226.00	500.00	230.00	0.00
Other Professional Services	3,765.00	2,124.50	2,000.00	5,099.50	4,500.00
Utilities	8,906.08	10,256.51	8,500.00	4,588.58	8,500.00
Category: 5000 - Contractual Services Total:	28,486.83	33,081.20	26,000.00	26,421.56	28,850.00
Category: 6000 - Commodities					
Grounds Supplies	20,157.81	17,901.20	23,000.00	13,766.34	15,000.00
Operating Supplies	5,272.78	0.00	0.00	0.00	0.00
Gasoline/Oil	17,106.98	16,586.35	15,000.00	17,703.89	16,500.00
Category: 6000 - Commodities Total:	42,537.57	34,487.55	38,000.00	31,470.23	31,500.00
Category: 9000 - Other Expenditures					
Miscellaneous	0.00	0.00	0.00	4,400.00	4,400.00
Category: 9000 - Other Expenditures Total:	0.00	0.00	0.00	4,400.00	4,400.00
Department: 20 - Grounds Total:	102,578.40	97,592.25	106,000.00	83,389.79	113,250.00

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Department: 31 - Pro Shop
Category: 4000 - Personnel

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Part-Time	49,887.00	59,166.00	45,000.00	55,317.50	45,000.00	50,000.00
Category: 4000 - Personnel Total:	49,887.00	59,166.00	45,000.00	55,317.50	45,000.00	50,000.00
Category: 5000 - Contractual Services						
Building Maintenance	352.40	266.54	0.00	678.23	678.00	750.00
Medical Services	239.50	0.00	500.00	618.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00
Dues	2,260.00	750.00	3,000.00	1,730.00	3,000.00	3,000.00
Utilities	4,254.65	3,578.18	4,500.00	1,346.86	4,000.00	4,000.00
General Insurance	10,527.96	10,396.08	8,000.00	7,797.06	8,000.00	8,000.00
Lease or Rentals	30,079.80	35,728.81	27,500.00	35,865.00	30,000.00	30,000.00
Category: 5000 - Contractual Services Total:	47,714.31	50,719.61	43,500.00	48,035.15	45,678.00	45,750.00
Category: 6000 - Commodities						
Office Supplies	114.88	0.00	0.00	0.00	0.00	0.00
Operating Supplies	11,352.25	21,204.72	15,000.00	15,933.87	12,000.00	12,000.00
Janitorial Supplies	667.85	988.53	500.00	369.73	750.00	750.00
Category: 6000 - Commodities Total:	12,134.98	22,193.25	15,500.00	16,303.60	12,750.00	12,750.00
Category: 7000 - Debt Service						
Interest - Leases	0.00	0.00	0.00	0.00	0.00	0.00
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						
Community Relations	8,283.36	7,562.00	5,000.00	5,411.11	5,000.00	5,000.00
Miscellaneous	5,657.83	9,402.31	2,500.00	4,904.95	3,000.00	3,000.00
Category: 9000 - Other Expenditures Total:	13,941.19	16,964.31	7,500.00	10,316.06	8,000.00	8,000.00
Department: 31 - Pro Shop Total:	123,677.48	149,043.17	111,500.00	129,972.31	111,428.00	116,500.00
Expense Total:	467,268.24	471,018.51	377,464.00	370,243.61	415,399.00	507,758.56
Fund: 59 - Golf Course Surplus (Deficit):	-60,768.55	-52,143.73	4,336.00	3,061.16	-3,816.00	541.44

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Fund: 64 - Administrative Services

Revenue

Department: 00 - 00

Category: 3810 - Investment Income

64-00-38100

Interest Income

Category: 3810 - Investment Income Total:

Category: 3890 - Miscellaneous Income

64-00-38900

Miscellaneous Revenue

Category: 3890 - Miscellaneous Income Total:

Category: 3990 - Interfund Transfers

64-00-39901

Transfer From General Fund

64-00-39912

Transfer From Insurance

64-00-39951

Transfer From Water

64-00-39952

Transfer From Water Reclamat...

64-00-39954

Transfer From Electric

64-00-39955

Transfer From Technology Fund

64-00-39958

Transfer from Railroad

Category: 3990 - Interfund Transfers Total:

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

Category: 4000 - Personnel

64-00-42100

Full-Time

64-00-42200

Part-Time

64-00-42300

Overtime

64-00-42400

Accrued Vacation

64-00-45100

Health Insurance

64-00-45200

Life Insurance

64-00-45300

Unemployment Insurance

64-00-45100

Social Security

64-00-46300

IMRF

Category: 4000 - Personnel Total:

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
	18.92	1,334.69	400.00	726.06	1,105.40	2,000.00
	18.92	1,334.69	400.00	726.06	1,105.40	2,000.00
	18,708.70	1,479.26	2,000.00	1,065.26	1,450.62	2,000.00
	18,708.70	1,479.26	2,000.00	1,065.26	1,450.62	2,000.00
	389,055.00	490,791.96	444,146.50	333,110.25	444,147.00	480,852.00
	11,000.04	11,000.04	11,000.00	8,250.03	11,000.04	11,000.00
	67,505.04	105,170.04	95,174.25	71,380.53	95,174.04	103,040.00
	89,532.96	122,697.96	111,036.63	83,277.72	111,036.96	120,212.98
	800,409.00	981,582.96	888,293.00	666,219.78	888,293.04	961,704.00
	27,185.04	52,584.96	47,587.13	35,690.22	47,586.96	51,520.00
	55,457.04	55,871.04	57,547.00	38,364.72	57,547.08	0.00
	1,440,144.12	1,819,698.96	1,654,784.51	1,236,293.25	1,654,785.12	1,728,328.98
	1,458,871.74	1,822,512.91	1,657,184.51	1,238,084.57	1,657,341.14	1,732,328.98
	1,458,871.74	1,822,512.91	1,657,184.51	1,238,084.57	1,657,341.14	1,732,328.98
	802,075.47	982,694.73	1,085,000.00	771,577.61	1,067,000.00	1,130,785.00
	6,215.29	0.00	0.00	16,265.93	20,000.00	0.00
	687.02	252.00	1,000.00	0.00	500.00	1,000.00
	0.00	0.00	0.00	0.00	0.00	0.00
	138,418.16	143,777.34	124,016.00	87,395.17	124,016.00	180,414.00
	579.33	433.55	460.00	271.20	400.00	400.00
	0.00	0.00	0.00	0.00	0.00	0.00
	57,221.21	69,951.23	83,002.50	56,948.84	83,193.75	86,581.55
	59,423.45	48,223.07	58,156.00	41,802.44	60,138.75	62,587.71
	1,064,619.93	1,245,331.92	1,351,634.50	974,261.19	1,355,248.50	1,461,768.26

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	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Category: 5000 - Contractual Services						
Legal Services	210.00	0.00	0.00	0.00	0.00	0.00
Other Professional Services	51,091.74	33,684.94	60,000.00	28,797.59	55,000.00	45,000.00
Postage	69.79	13.00	100.00	10.60	0.00	0.00
Telephone	2,741.50	3,505.54	2,800.00	2,197.01	3,391.78	3,000.00
Publishing	1,991.00	1,960.75	2,000.00	2,100.00	2,100.00	2,100.00
Dues	2,491.19	3,258.67	3,000.00	1,669.00	4,500.00	2,600.00
Travel	1,323.48	8,645.60	20,500.00	1,628.03	2,500.00	16,000.00
Training	3,370.25	3,353.25	5,500.00	1,117.73	4,000.00	5,250.00
Tuition	0.00	0.00	10,000.00	3,058.50	4,500.00	8,995.00
Publications	5,194.58	0.00	0.00	0.00	0.00	0.00
Conference	6,336.29	18,322.99	17,500.00	12,104.69	17,500.00	18,115.00
Category: 5000 - Contractual Services Total:	74,819.82	72,744.74	121,400.00	52,683.15	93,491.78	101,060.00
Category: 6000 - Commodities						
Office Supplies	6,966.23	7,046.67	7,000.00	4,435.66	7,000.00	8,000.00
Operating Supplies	1,867.38	890.30	400.00	0.00	400.00	400.00
Safety Supplies	263.49	0.00	0.00	153.70	0.00	0.00
Software	14,000.00	127,507.43	85,000.00	10,249.84	85,000.00	85,000.00
Category: 6000 - Commodities Total:	23,097.10	135,444.40	92,400.00	14,839.20	92,400.00	93,400.00
Category: 8000 - Capital Outlay						
Equipment	983.72	7,813.25	6,000.00	3,315.73	5,250.00	6,000.00
Furniture	4,465.45	2,089.92	3,000.00	0.00	1,000.00	3,000.00
Other	307,140.41	223,240.38	25,000.00	4,662.59	5,000.00	5,000.00
Category: 8000 - Capital Outlay Total:	312,589.58	233,143.55	34,000.00	7,978.32	11,250.00	14,000.00
Category: 9000 - Other Expenditures						
Bad Debt	0.00	0.00	0.00	1,970.41	100.00	100.00
Community Relations	40,504.04	24,759.63	29,750.00	23,129.07	29,750.00	30,000.00
Employee Wellness	3,503.45	2,624.34	6,000.00	323.11	6,000.00	7,000.00
Safety	-461.47	2,903.05	17,000.00	16,306.42	17,000.00	20,000.00
Miscellaneous	5,125.65	4,997.53	5,000.00	-1,707.34	5,000.00	5,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections		2025 2025
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Category: 9000 - Other Expenditures Total:	48,671.67	35,284.55	57,750.00	40,021.67	57,850.00	62,100.00	
Department: 00 - 00 Total:	1,523,798.10	1,721,949.16	1,657,184.50	1,089,783.53	1,610,240.28	1,732,328.26	
Expense Total:	1,523,798.10	1,721,949.16	1,657,184.50	1,089,783.53	1,610,240.28	1,732,328.26	
Fund: 64 - Administrative Services Surplus (Deficit):	-64,926.36	100,563.75	0.01	148,301.04	47,100.86	0.72	

64-00-95100

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 71 - Police Pension

Revenue

Department: 00 - 00

Category: 3110 - Property

71-00-31110

Current Tax Levy

Category: 3110 - Property Total:

Category: 3420 - Other Taxes

71-00-34200

Illinois Personal Property Repla...

Category: 3420 - Other Taxes Total:

Category: 3790 - Other Revenues

71-00-37900

Other Revenue

Category: 3790 - Other Revenues Total:

Category: 3810 - Investment Income

71-00-38100

Interest Income

71-00-38102

Dividend Income

71-00-38117

Unrealized Gains/Losses

71-00-38118

Gains/Losses

Category: 3810 - Investment Income Total:

Category: 3830 - Contributions

71-00-38300

Member Contributions

Category: 3830 - Contributions Total:

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

Category: 4000 - Personnel

71-00-44000

Service Pension

71-00-44001

Surviving Spouse Pension

71-00-44002

Pension Refund

Category: 4000 - Personnel Total:

Category: 5000 - Contractual Services

71-00-53300

Legal

71-00-54900

Investment/Management Fee

71-00-56100

Association Dues

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Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

71-00-56600	Conference/Seminar	2022	2023	2024	2024	2025
		Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
71-00-59200	Fiduciary Insurance	0.00	1,375.00	550.00	585.00	600.00
		0.00	3,199.00	33,000.00	3,199.00	3,300.00
Category: 5000 - Contractual Services Total:		36,063.76	28,518.48	67,345.00	14,762.40	20,695.00
Category: 9000 - Other Expenditures						
71-00-92900	Miscellaneous	8,784.33	10,881.78	11,000.00	8,372.59	8,200.00
		8,784.33	10,881.78	11,000.00	8,372.59	8,200.00
Category: 9000 - Other Expenditures Total:		1,064,474.47	1,339,245.69	1,290,951.00	979,287.79	1,330,637.00
Department: 00 - 00 Total:		1,064,474.47	1,339,245.69	1,290,951.00	979,287.79	1,330,637.00
Expense Total:		-1,659,941.01	1,915,013.60	1,393,271.00	1,413,464.00	1,492,148.00
Fund: 71 - Police Pension Surplus (Deficit):						

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 72 - Fire Pension

Revenue

Department: 00 - 00

Category: 3110 - Property

72-00-31120

Category: 3420 - Other Taxes

72-00-34200

Category: 3790 - Other Revenues

72-00-37900

Category: 3810 - Investment Income

72-00-3810072-00-3810272-00-3811772-00-38118

Category: 3830 - Contributions

72-00-38300

Expense

Department: 00 - 00

Category: 4000 - Personnel

72-00-4400072-00-4400172-00-44002

Category: 5000 - Contractual Services

72-00-5330072-00-5490072-00-56100

Current Tax Levy

Category: 3110 - Property Total:

Illinois Personal Property Repla...

Category: 3420 - Other Taxes Total:

Category: 3790 - Other Revenues Total:

Category: 3810 - Investment Income Total:

Category: 3830 - Contributions Total:

Member Contributions

Category: 3830 - Contributions Total:

Department: 00 - 00 Total:

Revenue Total:

Service Pension

Surviving Spouse Pension

Pension Refund

Category: 4000 - Personnel Total:

Category: 5000 - Contractual Services

Legal

Investment/Management Fee

Association Dues

2022

Total Activity

2023

Total Activity

2024

Total Budget

2024

YTD Activity

2024

CY24

Projections

2025

2025

2025

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Conference/Seminar	0.00	825.00	550.00	630.00	750.00
Fiduciary Insurance	0.00	3,461.00	3,000.00	0.00	0.00
Category: 5000 - Contractual Services Total:	10,774.07	22,143.10	18,345.00	12,287.09	19,545.00
Category: 9000 - Other Expenditures					
Miscellaneous	15,298.39	8,565.00	9,500.00	8,133.33	8,250.00
Category: 9000 - Other Expenditures Total:	15,298.39	8,565.00	9,500.00	8,133.33	8,250.00
Department: 00 - 00 Total:	648,045.90	670,801.78	687,140.00	586,878.74	705,795.00
Expense Total:	648,045.90	670,801.78	687,140.00	586,878.74	705,795.00
Fund: 72 - Fire Pension Surplus (Deficit):	-1,583,213.01	1,927,874.25	1,302,499.00	1,363,834.51	1,239,164.00
Report Surplus (Deficit):	-3,088,099.40	20,344,711.53	-9,389,018.46	14,293,644.99	-13,187,072.83

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Group Summary

Categor...	2022	2023	2024	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections	2025
Fund: 01 - General						
Revenue						
Department: 00 - 00						
3110 - Property	1,917,465.67	2,023,399.25	2,135,695.00	1,305,804.52	2,135,695.00	2,149,141.00
3150 - Road and Bridge	189,133.53	201,315.94	160,000.00	134,024.77	218,918.00	215,000.00
3210 - Liquor	45,925.00	48,275.00	45,000.00	42,675.00	45,000.00	45,000.00
3250 - Licenses	445,784.40	473,403.79	470,000.00	340,499.81	487,766.92	485,000.00
3260 - Other Licenses	2,124.62	17,203.72	15,250.00	21,035.57	20,250.00	20,250.00
3310 - Permits	41,256.83	101,680.20	51,500.00	46,627.04	62,500.00	52,500.00
3313 - Building Permits	13,900.00	2,600.00	4,000.00	750.00	500.00	1,000.00
3410 - Income	1,539,199.38	1,508,708.55	1,530,252.00	1,156,205.95	1,612,337.74	1,661,645.86
3420 - Other Taxes	841,225.64	703,855.57	578,000.00	322,983.98	449,320.10	360,000.00
3435 - Miscellaneous	316,923.49	344,114.13	350,000.00	267,380.74	350,000.00	360,000.00
3440 - Sales	3,269,030.35	3,201,377.45	3,199,565.80	2,162,161.38	3,232,304.70	3,094,462.48
3446 - Other Tax	15,449.66	14,303.94	14,641.00	10,365.59	15,716.36	16,530.50
3470 - Grants	808,379.42	0.00	375,000.00	51,422.06	72,583.00	406,606.00
3510 - Fines	86,873.99	51,629.55	75,000.00	46,582.09	75,000.00	75,000.00
3635 - Water Rec Solid Waste Charge	59,050.00	39,768.00	60,000.00	31,667.25	59,402.50	50,000.00
3660 - Public Safety Fees	1,122,091.99	1,255,059.11	1,074,318.00	785,574.51	1,084,318.28	1,138,511.64
3690 - Street Department Fees	240,270.53	218,009.88	250,000.00	179,300.38	269,010.62	260,000.00
3760 - Cemetery Fees	43,450.00	43,500.00	48,000.00	42,400.00	50,000.00	55,000.00
3790 - Other Revenues	16,500.00	7,419.17	0.00	5,000.00	5,000.00	0.00
3810 - Investment Income	-92,081.14	541,213.36	400,000.00	478,618.30	684,722.58	600,000.00
3890 - Miscellaneous Income	55,004.36	113,124.56	52,000.00	44,655.14	65,769.12	60,000.00
3910 - Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	2,807,428.08	2,662,387.00	3,163,258.00	2,372,443.47	3,163,258.00	3,758,823.58
Department: 00 - 00 Total:	13,784,385.80	13,572,348.17	14,051,479.80	9,848,177.55	14,159,372.92	14,864,471.06
Revenue Total:						
13,784,385.80	13,572,348.17	14,051,479.80	9,848,177.55	14,159,372.92	14,864,471.06	
Expense						
Department: 12 - Mayor & City Council						
4000 - Personnel	24,904.34	24,834.97	25,250.00	17,967.20	25,250.00	25,250.00
5000 - Contractual Services	1,435.23	3,169.46	5,300.00	1,890.65	1,200.00	8,500.00
6000 - Commodities	613.00	192.19	1,000.00	0.00	200.00	1,000.00
8000 - Capital Outlay	0.00	0.00	1,000.00	369.99	200.00	18,000.00
9000 - Other Expenditures	2,647.33	5,876.62	3,500.00	7,444.09	7,981.00	7,500.00
Department: 12 - Mayor & City Council Total:	29,599.90	34,073.24	36,050.00	27,671.93	34,831.00	60,250.00
Department: 13 - City Clerk						
4000 - Personnel	77,701.10	112,722.16	121,159.00	92,712.55	129,740.12	147,724.12
5000 - Contractual Services	27,114.78	23,444.26	71,585.00	74,274.67	77,477.00	36,766.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
6000 - Commodities	529.50	284.54	200.00	80.00	101.00	1,500.00
8000 - Capital Outlay	1,431.64	390.94	2,000.00	1,527.77	1,503.00	2,300.00
9000 - Other Expenditures	12,280.00	17,264.62	15,500.00	11,144.00	15,838.00	17,750.00
Department: 13 - City Clerk Total:	119,057.02	154,106.52	210,444.00	179,738.99	224,659.12	206,040.12
Department: 17 - Municipal Building						
5000 - Contractual Services	397,444.26	452,944.06	553,513.00	439,122.93	719,689.00	742,725.00
6000 - Commodities	12,647.87	14,580.42	13,500.00	6,866.11	13,500.00	14,500.00
8000 - Capital Outlay	7,418.35	0.00	10,000.00	10,000.00	0.00	25,000.00
9000 - Other Expenditures	1,583,373.76	1,942,666.83	1,014,147.00	754,805.51	1,020,147.00	1,241,852.00
Department: 17 - Municipal Building Total:	2,000,884.24	2,410,191.31	1,591,160.00	1,210,798.55	1,753,336.00	2,024,077.00
Department: 18 - City Attorney						
5000 - Contractual Services	104,173.04	120,586.32	105,000.00	82,413.50	110,000.00	110,000.00
Department: 18 - City Attorney Total:	104,173.04	120,586.32	105,000.00	82,413.50	110,000.00	110,000.00
Department: 19 - City Manager						
5000 - Contractual Services	15,997.14	28,502.26	31,650.00	17,699.08	32,150.00	32,050.00
6000 - Commodities	290.62	607.41	700.00	63.72	700.00	700.00
8000 - Capital Outlay	0.00	389.99	500.00	0.00	500.00	500.00
9000 - Other Expenditures	11,765.57	5,055.16	9,000.00	3,806.16	8,500.00	8,500.00
Department: 19 - City Manager Total:	28,053.33	34,554.82	41,850.00	21,568.96	41,850.00	41,750.00
Department: 21 - Police						
4000 - Personnel	3,681,354.99	4,039,226.08	4,540,099.00	3,043,003.01	4,134,310.00	4,803,523.00
5000 - Contractual Services	241,851.81	449,641.86	319,990.00	299,831.32	377,657.00	446,696.00
6000 - Commodities	97,021.40	122,158.98	115,000.00	93,167.00	141,520.00	155,000.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	20,473.65	59,381.06	80,000.00	108,872.28	80,700.00	80,700.00
9000 - Other Expenditures	6,393.69	2,019.95	8,500.00	2,482.55	8,000.00	11,500.00
Department: 21 - Police Total:	4,047,095.54	4,672,427.93	5,063,589.00	3,547,356.16	4,742,187.00	5,497,419.00
Department: 22 - Fire						
4000 - Personnel	2,454,800.82	2,671,018.64	3,104,743.69	2,395,074.46	3,185,134.00	3,354,789.00
5000 - Contractual Services	135,555.05	254,350.85	241,277.00	125,846.94	173,677.00	233,250.00
6000 - Commodities	64,534.19	88,082.90	90,500.00	70,294.25	98,597.00	102,000.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	257,554.96	14,930.23	113,500.00	313,995.89	321,343.00	122,459.00
9000 - Other Expenditures	1,984.63	308.63	3,000.00	1,047.70	1,705.00	3,000.00
Department: 22 - Fire Total:	2,914,429.65	3,028,691.25	3,553,020.69	2,906,259.24	3,780,456.00	3,815,498.00
Department: 41 - Street						
4000 - Personnel	1,158,862.30	1,190,093.65	1,384,610.47	995,539.57	1,375,884.00	1,479,731.00
5000 - Contractual Services	236,936.12	218,107.20	318,525.00	195,283.31	257,878.00	255,775.00
6000 - Commodities	303,383.15	328,032.90	344,500.00	223,342.84	319,740.00	371,000.00
7000 - Debt Service	86,737.26	130,722.63	130,723.00	0.00	130,723.00	130,723.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
8000 - Capital Outlay	57,929.13	523,767.50	145,000.00	127,701.05	145,370.00	219,500.00
9000 - Other Expenditures	-6.56	163.02	200.00	7.54	208.00	200.00
Department: 41 - Street Total:	1,843,841.40	2,390,886.90	2,323,558.47	1,541,874.31	2,229,803.00	2,456,929.00
Department: 44 - Community Development						
4000 - Personnel	374,792.12	386,609.41	402,351.00	291,190.51	389,801.94	403,674.00
5000 - Contractual Services	92,937.27	90,857.48	121,600.00	61,940.65	94,798.00	115,600.00
6000 - Commodities	6,700.33	6,865.66	6,400.00	2,749.05	2,900.00	4,900.00
8000 - Capital Outlay	992.94	0.00	0.00	446.77	0.00	0.00
9000 - Other Expenditures	16,553.30	20,389.87	17,000.00	1,662.82	8,326.00	17,000.00
Department: 44 - Community Development Total:	491,975.96	504,722.42	547,351.00	357,989.80	495,825.94	541,174.00
Department: 46 - Cemetery						
4000 - Personnel	80,334.98	84,200.79	92,733.99	65,704.39	90,733.00	96,700.36
5000 - Contractual Services	55,929.81	51,468.42	59,700.00	39,545.24	52,700.00	59,200.00
6000 - Commodities	6,207.71	19,071.61	27,800.00	12,288.58	27,150.00	27,300.00
8000 - Capital Outlay	5,253.10	36,596.00	53,000.00	19,371.64	53,000.00	50,000.00
9000 - Other Expenditures	1,169.39	964.49	1,000.00	813.83	1,000.00	1,000.00
Department: 46 - Cemetery Total:	148,894.99	192,301.31	234,233.99	137,723.68	224,583.00	234,200.36
Department: 48 - Engineering						
4000 - Personnel	247,712.36	256,044.14	263,358.00	203,849.32	277,215.00	290,870.00
5000 - Contractual Services	22,285.03	43,183.97	37,500.00	25,266.93	40,300.00	45,600.00
6000 - Commodities	9,957.35	9,755.17	9,600.00	4,003.53	10,500.00	10,570.00
7000 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	16,026.12	0.00	10,500.00	4,626.65	10,200.00	11,500.00
9000 - Other Expenditures	23.39	0.00	200.00	189.98	200.00	200.00
Department: 48 - Engineering Total:	296,004.25	308,983.28	321,158.00	237,936.41	338,415.00	358,740.00
Department: 61 - Economic Development						
4000 - Personnel	62.24	28.71	30.00	20.43	30.00	0.00
5000 - Contractual Services	6,915.66	3,884.92	9,600.00	14,090.05	15,000.00	23,500.00
6000 - Commodities	1,596.77	545.97	1,300.00	1,102.66	1,500.00	800.00
8000 - Capital Outlay	2,007.80	174.99	2,000.00	0.00	0.00	0.00
9000 - Other Expenditures	1,219.99	2,678.75	3,000.00	70.17	2,500.00	2,500.00
Department: 61 - Economic Development Total:	11,802.46	7,313.34	15,930.00	15,283.31	19,030.00	26,800.00
Expense Total:	12,035,811.78	13,858,838.64	14,043,345.15	10,266,614.84	13,994,976.06	15,372,877.48
Fund: 01 - General Surplus (Deficit):	1,748,574.02	-286,490.47	8,134.65	-418,437.29	164,396.86	-508,406.42

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
Fund: 11 - Audit	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Revenue					
Department: 00 - 00					
3110 - Property	29,804.54	27,887.83	28,000.00	17,161.87	31,000.00
3810 - Investment Income	72.68	44.75	50.00	5.40	10.00
Department: 00 - 00 Total:	29,877.22	27,932.58	28,050.00	17,167.27	31,010.00
Revenue Total:	29,877.22	27,932.58	28,050.00	17,167.27	31,010.00
Expense					
Department: 00 - 00					
5000 - Contractual Services	27,125.00	33,207.50	30,400.00	30,400.00	31,315.00
Department: 00 - 00 Total:	27,125.00	33,207.50	30,400.00	30,400.00	31,315.00
Expense Total:	27,125.00	33,207.50	30,400.00	30,400.00	31,315.00
Fund: 11 - Audit Surplus (Deficit):	2,752.22	-5,274.92	-2,350.00	-13,232.73	-305.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 12 - Insurance					
Revenue					
Department: 00 - 00					
3110 - Property	372,542.71	373,445.01	375,000.00	229,772.54	375,000.00
3810 - Investment Income	334.49	690.27	50.00	190.55	125.00
Department: 00 - 00 Total:	372,877.20	374,135.28	375,050.00	229,963.09	375,125.00
Revenue Total:	372,877.20	374,135.28	375,050.00	229,963.09	375,125.00
Expense					
Department: 00 - 00					
5000 - Contractual Services	369,662.58	324,613.85	375,000.00	233,580.14	350,000.00
9000 - Other Expenditures	11,000.04	11,000.04	11,000.00	8,250.03	11,000.00
Department: 00 - 00 Total:	380,662.62	335,613.89	386,000.00	241,830.17	361,000.00
Expense Total:	380,662.62	335,613.89	386,000.00	241,830.17	361,000.00
Fund: 12 - Insurance Surplus (Deficit):	-7,785.42	38,521.39	-10,950.00	-11,867.08	14,125.00
					-20,900.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
3110 - Property	158,957.50	114,516.93	100,000.00	61,280.36	100,000.00	100,000.00
3420 - Other Taxes	35,272.00	25,351.75	24,250.00	22,045.00	24,250.00	22,045.00
3810 - Investment Income	385.51	825.95	300.00	569.88	750.00	400.00
Department: 00 - 00 Total:	194,615.01	140,694.63	124,550.00	83,895.24	125,000.00	122,445.00
Revenue Total:	194,615.01	140,694.63	124,550.00	83,895.24	125,000.00	122,445.00
Expense						
Department: 00 - 00						
4000 - Personnel	175,268.43	116,640.14	138,000.00	103,264.81	142,231.00	154,000.00
Department: 00 - 00 Total:	175,268.43	116,640.14	138,000.00	103,264.81	142,231.00	154,000.00
Expense Total:	175,268.43	116,640.14	138,000.00	103,264.81	142,231.00	154,000.00
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	19,346.58	24,054.49	-13,450.00	-19,369.57	-17,231.00	-31,555.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 14 - Social Security						
Revenue						
Department: 00 - 00						
3110 - Property	238,436.22	238,989.15	235,000.00	143,999.11	235,000.00	290,000.00
3810 - Investment Income	106.65	205.63	50.00	7.54	25.00	25.00
	238,542.87	239,194.78	235,050.00	144,006.65	235,025.00	290,025.00
Department: 00 - 00 Total:						
Revenue Total:	238,542.87	239,194.78	235,050.00	144,006.65	235,025.00	290,025.00
Expense						
Department: 00 - 00						
4000 - Personnel	217,286.18	234,086.42	240,000.00	192,026.53	260,000.00	265,000.00
	217,286.18	234,086.42	240,000.00	192,026.53	260,000.00	265,000.00
Department: 00 - 00 Total:						
Expense Total:	217,286.18	234,086.42	240,000.00	192,026.53	260,000.00	265,000.00
Fund: 14 - Social Security Surplus (Deficit):	21,256.69	5,108.36	-4,950.00	-48,019.88	-24,975.00	25,025.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 15 - Ambulance					
Revenue					
Department: 00 - 00					
3810 - Investment Income	4,808.51	24,269.65	5,000.00	17,246.87	3,006.00
3890 - Miscellaneous Income	266,087.00	150,000.00	0.00	0.00	0.00
3910 - Other Financing Sources	12,500.00	0.00	0.00	50,000.00	0.00
3990 - Interfund Transfers	200,000.04	219,999.96	200,000.00	150,000.03	200,000.00
Department: 00 - 00 Total:	483,395.55	394,269.61	205,000.00	217,246.90	203,006.00
Revenue Total:	483,395.55	394,269.61	205,000.00	217,246.90	203,006.00
Expense					
Department: 00 - 00					
7000 - Debt Service	23,453.50	23,122.75	22,792.00	0.00	22,792.00
8000 - Capital Outlay	0.00	217,755.43	143,500.00	165,736.23	248,791.00
Department: 00 - 00 Total:	23,453.50	240,878.18	166,292.00	165,736.23	271,583.00
Expense Total:	23,453.50	240,878.18	166,292.00	165,736.23	271,583.00
Fund: 15 - Ambulance Surplus (Deficit):	459,942.05	153,391.43	38,708.00	51,510.67	-68,577.00
					-474,461.25

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category...	2022 Total Activity	Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 16 - Eastern Gateway TIF						
Expense						
Department: 00 - 00						
5000 - Contractual Services	0.00	0.00	0.00	0.00	50,000.00	175,000.00
Department: 00 - 00 Total:	0.00	0.00	0.00	0.00	50,000.00	175,000.00
Expense Total:	0.00	0.00	0.00	0.00	50,000.00	175,000.00
Fund: 16 - Eastern Gateway TIF Total:	0.00	0.00	0.00	0.00	50,000.00	175,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections		2025 2025
Fund: 17 - Motor Fuel Tax							
Revenue							
Department: 00 - 00							
3430 - Motor Fuel Tax	592,651.74	407,704.08	1,070,965.00	271,903.75	447,000.00	440,844.82	440,844.82
3470 - Grants	0.00	0.00	0.00	279,675.00	279,675.00	280,000.00	280,000.00
3810 - Investment Income	15,053.27	59,008.71	22,000.00	56,118.69	62,000.00	65,000.00	65,000.00
Department: 00 - 00 Total:	607,705.01	466,712.79	1,092,965.00	607,697.44	788,675.00	785,844.82	785,844.82
Revenue Total:	607,705.01	466,712.79	1,092,965.00	607,697.44	788,675.00	785,844.82	785,844.82
Expense							
Department: 00 - 00							
9000 - Other Expenditures	152,171.83	261,000.00	2,405,000.00	0.00	1,880,965.00	1,104,000.00	1,104,000.00
Department: 00 - 00 Total:	152,171.83	261,000.00	2,405,000.00	0.00	1,880,965.00	1,104,000.00	1,104,000.00
Expense Total:	152,171.83	261,000.00	2,405,000.00	0.00	1,880,965.00	1,104,000.00	1,104,000.00
Fund: 17 - Motor Fuel Tax Surplus (Deficit):	455,533.18	205,712.79	-1,312,035.00	607,697.44	-1,092,290.00	-318,155.18	-318,155.18

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections		2025 2025
Fund: 18 - Utility Tax							
Revenue							
Department: 00 - 00							
3130 - Utility Tax	682,283.79	781,532.69	1,088,000.00	601,564.97	860,000.00		880,000.00
3810 - Investment Income	13,759.86	15,164.08	15,000.00	7,483.93	15,000.00		16,000.00
Department: 00 - 00 Total:	696,043.65	796,696.77	1,103,000.00	609,048.90	875,000.00		896,000.00
Revenue Total:	696,043.65	796,696.77	1,103,000.00	609,048.90	875,000.00		896,000.00
Expense							
Department: 00 - 00							
9000 - Other Expenditures	1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,042,000.00		1,286,000.00
Department: 00 - 00 Total:	1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,042,000.00		1,286,000.00
Expense Total:	1,267,221.80	1,746,391.03	2,300,000.00	367,412.46	1,042,000.00		1,286,000.00
Fund: 18 - Utility Tax Surplus (Deficit):	-571,178.15	-949,694.26	-1,197,000.00	241,636.44	-167,000.00		-390,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 19 - Hotel-Motel Tax						
Revenue						
Department: 00 - 00						
3140 - Hotel/Motel Tax	279,675.77	274,096.68	260,000.00	177,069.63	275,000.00	275,000.00
3790 - Other Revenues	80.00	15.00	0.00	9,313.00	9,307.00	9,307.00
3810 - Investment Income	2,126.49	6,657.18	3,000.00	5,918.40	800.00	800.00
3890 - Miscellaneous Income	12,516.50	16,412.33	10,000.00	40,924.50	20,000.00	20,000.00
3990 - Interfund Transfers	135,000.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	429,398.76	297,181.19	273,000.00	233,225.53	305,107.00	305,107.00
Expense						
Department: 00 - 00						
5000 - Contractual Services	21,324.72	16,888.21	25,000.00	15,798.14	22,125.00	25,000.00
8000 - Capital Outlay	0.00	3,005.04	2,500.00	0.00	2,500.00	25,000.00
9000 - Other Expenditures	136,259.54	125,453.15	140,000.00	104,074.82	135,829.00	292,000.00
Department: 00 - 00 Total:	157,584.26	145,346.40	167,500.00	119,872.96	160,454.00	342,000.00
Department: 30 - Railfan Park						
4000 - Personnel	17,690.51	18,827.62	20,600.00	15,514.07	19,570.34	33,954.00
5000 - Contractual Services	15,948.17	16,449.07	11,500.00	9,721.86	12,560.00	12,000.00
6000 - Commodities	6,737.78	5,558.21	6,000.00	607.14	6,000.00	6,000.00
8000 - Capital Outlay	35,019.10	214,765.10	250,000.00	0.00	15,000.00	255,000.00
9000 - Other Expenditures	10,953.92	20,176.20	10,000.00	13,860.56	15,000.00	15,000.00
Department: 30 - Railfan Park Total:	86,349.48	275,776.20	298,100.00	39,703.63	68,130.34	321,954.00
Expense Total:	243,933.74	421,122.60	465,600.00	159,576.59	228,584.34	663,954.00
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	185,465.02	-123,941.41	-192,600.00	73,648.94	76,522.66	-358,847.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 20 - Sales Tax						
Revenue						
Department: 00 - 00						
3440 - Sales	1,525,198.32	1,464,013.01	1,575,000.00	956,778.91	1,497,000.00	1,515,000.00
3810 - Investment Income	37,181.73	163,227.30	65,000.00	31,087.33	65,000.00	67,000.00
Department: 00 - 00 Total:	1,562,380.05	1,627,240.31	1,640,000.00	987,866.24	1,562,000.00	1,582,000.00
Revenue Total:	1,562,380.05	1,627,240.31	1,640,000.00	987,866.24	1,562,000.00	1,582,000.00
Expense						
Department: 00 - 00						
9000 - Other Expenditures	2,113,646.39	1,697,363.37	2,100,000.00	701,843.50	1,158,000.00	2,529,000.00
Department: 00 - 00 Total:	2,113,646.39	1,697,363.37	2,100,000.00	701,843.50	1,158,000.00	2,529,000.00
Expense Total:	2,113,646.39	1,697,363.37	2,100,000.00	701,843.50	1,158,000.00	2,529,000.00
Fund: 20 - Sales Tax Surplus (Deficit):	-551,266.34	-70,123.06	-460,000.00	286,022.74	404,000.00	-947,000.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24
					Projections
Fund: 21 - Lighthouse Pointe TIF					
Revenue					
Department: 00 - 00					
3110 - Property	629,245.01	661,117.39	700,688.84	369,114.75	700,689.00
3810 - Investment Income	9,399.95	19,906.68	7,000.00	18,523.42	7,703.72
Department: 00 - 00 Total:	638,644.96	681,024.07	707,688.84	387,638.17	708,392.72
Revenue Total:	638,644.96	681,024.07	707,688.84	387,638.17	708,392.72
Expense					
Department: 00 - 00					
5000 - Contractual Services	154,679.29	163,361.82	184,765.32	93,405.47	173,441.00
7000 - Debt Service	225,735.00	231,575.00	236,475.00	28,237.50	236,475.00
8000 - Capital Outlay	749,900.40	195,900.07	680,000.00	0.00	20,000.00
Department: 00 - 00 Total:	1,130,314.69	590,836.89	1,101,240.32	121,642.97	429,916.00
Expense Total:	1,130,314.69	590,836.89	1,101,240.32	121,642.97	429,916.00
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):	-491,669.73	90,187.18	-393,551.48	265,995.20	-278,476.72
					-405,203.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...

Fund: 22 - Foreign Fire Insurance

Revenue

Department: 00 - 00

3120 - Foreign Fire Insurance Tax

3810 - Investment Income

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

5000 - Contractual Services

6000 - Commodities

8000 - Capital Outlay

Department: 00 - 00 Total:

Expense Total:

Fund: 22 - Foreign Fire Insurance Surplus (Deficit):

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
	30,674.39	33,430.75	31,000.00	0.00	31,000.00	32,000.00
	296.75	734.19	250.00	391.52	614.00	500.00
	30,971.14	34,164.94	31,250.00	391.52	31,614.00	32,500.00
	30,971.14	34,164.94	31,250.00	391.52	31,614.00	32,500.00
	4,894.20	1,899.45	17,500.00	1,703.16	2,431.00	6,000.00
	0.00	1,489.45	2,500.00	4,799.52	3,679.00	3,000.00
	32,511.64	15,951.58	47,000.00	24,016.07	48,283.00	55,000.00
	37,405.84	19,340.48	67,000.00	30,518.75	54,393.00	64,000.00
	37,405.84	19,340.48	67,000.00	30,518.75	54,393.00	64,000.00
	-6,434.70	14,824.46	-35,750.00	-30,127.23	-22,779.00	-31,500.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 23 - Downtown & Southern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	290,257.16	399,700.78	568,936.22	261,911.78	568,936.00	572,590.00
3470 - Grants	0.00	0.00	1,151,740.00	0.00	0.00	1,151,740.00
3810 - Investment Income	1,747.22	2,504,916.51	2,502,500.00	35,154.19	52,848.00	50,000.00
3890 - Miscellaneous Income	118,252.00	0.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	0.00	0.00	0.00	0.00	0.00	820,000.00
Department: 00 - 00 Total:	410,256.38	2,904,617.29	4,223,176.22	297,065.97	621,784.00	2,594,330.00
Expense						
Department: 00 - 00						
5000 - Contractual Services	142,710.69	205,308.01	151,550.00	65,276.06	85,710.00	151,750.00
7000 - Debt Service	0.00	54,742.95	236,412.00	50,536.11	232,036.11	231,750.00
8000 - Capital Outlay	89,500.00	351,553.76	2,572,700.00	132,072.40	150,000.00	4,228,100.00
Department: 00 - 00 Total:	232,210.69	611,604.72	2,960,662.00	247,884.57	467,746.11	4,611,600.00
Expense Total:	232,210.69	611,604.72	2,960,662.00	247,884.57	467,746.11	4,611,600.00
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	178,045.69	2,293,012.57	1,262,514.22	49,181.40	154,037.89	-2,017,270.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24
					Projections
Fund: 24 - Overweight Truck Permit					
Revenue					
Department: 00 - 00					
3320 - Overweight Truck Permit Fees	43,065.00	27,447.00	40,000.00	33,843.00	29,000.00
3520 - Overweight Truck Fines	0.00	0.00	0.00	1,665.00	3,000.00
3810 - Investment Income	870.73	2,096.69	500.00	1,573.48	600.00
Department: 00 - 00 Total:	43,935.73	29,543.69	40,500.00	37,081.48	33,600.00
Revenue Total:	43,935.73	29,543.69	40,500.00	37,081.48	33,600.00
Expense					
Department: 00 - 00					
5000 - Contractual Services	0.00	0.00	3,500.00	0.00	4,500.00
9000 - Other Expenditures	187,000.00	12,000.00	12,000.00	9,000.00	62,000.00
Department: 00 - 00 Total:	187,000.00	12,000.00	15,500.00	9,000.00	79,500.00
Expense Total:	187,000.00	12,000.00	15,500.00	9,000.00	79,500.00
Fund: 24 - Overweight Truck Permit Surplus (Deficit):	-143,064.27	17,543.69	25,000.00	28,081.48	-45,900.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022		2023		2024		2025	
	Total Activity		Total Activity		Total Budget	YTD Activity	CY24 Projections	2025
Fund: 25 - Northern Gateway TIF								
Revenue								
Department: 00 - 00								
3110 - Property	107,604.31		153,347.12		187,399.44	120,838.50	187,399.44	226,186.00
3810 - Investment Income	146.49		694.76		250.00	537.43	639.58	600.00
Department: 00 - 00 Total:	107,750.80		154,041.88		187,649.44	121,375.93	188,039.02	226,786.00
Revenue Total:	107,750.80		154,041.88		187,649.44	121,375.93	188,039.02	226,786.00
Expense								
Department: 00 - 00								
5000 - Contractual Services	32,880.53		42,838.30		57,525.86	87,015.06	65,526.00	112,750.00
8000 - Capital Outlay	25,164.15		76,467.68		30,000.00	0.00	0.00	134,000.00
Department: 00 - 00 Total:	58,044.68		119,305.98		87,525.86	87,015.06	65,526.00	246,750.00
Expense Total:	58,044.68		119,305.98		87,525.86	87,015.06	65,526.00	246,750.00
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	49,706.12		34,735.90		100,123.58	34,360.87	122,513.02	-19,964.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor....	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 36 - Capital Improvement						
Revenue						
Department: 00 - 00						
3790 - Other Revenues	73,027.78	138,500.00	108,000.00	0.00	108,000.00	0.00
3810 - Investment Income	498.39	56.38	3,900.00	0.00	5,000.00	6,000.00
3890 - Miscellaneous Income	3,598.00	0.00	0.00	0.00	0.00	0.00
3910 - Other Financing Sources	22,012.00	0.00	0.00	0.00	0.00	0.00
3930 - Intergovernmental Agreement	0.00	0.00	0.00	0.00	130,000.00	1,110,000.00
3990 - Interfund Transfers	3,950,170.10	4,169,369.34	9,443,825.00	2,142,920.77	6,140,439.00	6,686,000.00
Department: 00 - 00 Total:	4,049,306.27	4,307,925.72	9,555,725.00	2,142,920.77	6,383,439.00	7,802,000.00
Revenue Total:	4,049,306.27	4,307,925.72	9,555,725.00	2,142,920.77	6,383,439.00	7,802,000.00
Expense						
Department: 00 - 00						
5000 - Contractual Services	152,171.83	0.00	0.00	0.00	0.00	0.00
7000 - Debt Service	1,467,093.75	1,471,349.25	845,912.50	834,425.00	844,725.00	861,500.00
8000 - Capital Outlay	2,772,637.50	4,098,924.17	8,706,000.00	1,565,563.70	4,301,274.00	6,791,000.00
9000 - Other Expenditures	79,060.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	4,470,963.08	5,570,273.42	9,551,912.50	2,399,988.70	5,145,999.00	7,652,500.00
Expense Total:	4,470,963.08	5,570,273.42	9,551,912.50	2,399,988.70	5,145,999.00	7,652,500.00
Fund: 36 - Capital Improvement Surplus (Deficit):	-421,656.81	-1,262,347.70	3,812.50	-257,067.93	1,237,440.00	149,500.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 37 - Stormwater						
Revenue						
Department: 00 - 00						
3642 - Stormwater Management Fee	3,524.43	8,309.74	2,000.00	1,462.62	2,300.00	2,600.00
3810 - Investment Income	1,133.30	1,962.73	700.00	1,543.71	1,625.00	1,500.00
Department: 00 - 00 Total:	4,657.73	10,272.47	2,700.00	3,006.33	3,925.00	4,100.00
Revenue Total:	4,657.73	10,272.47	2,700.00	3,006.33	3,925.00	4,100.00
Expense						
Department: 00 - 00						
5000 - Contractual Services	2,500.00	4,152.76	4,000.00	0.00	3,847.00	4,360.00
8000 - Capital Outlay	0.00	0.00	8,000.00	4,200.00	9,900.00	11,500.00
9000 - Other Expenditures	0.00	8,999.00	130,000.00	0.00	35,200.00	105,500.00
Department: 00 - 00 Total:	2,500.00	13,151.76	142,000.00	4,200.00	48,947.00	121,360.00
Expense Total:	2,500.00	13,151.76	142,000.00	4,200.00	48,947.00	121,360.00
Fund: 37 - Stormwater Surplus (Deficit):	2,157.73	-2,879.29	-139,300.00	-1,193.67	-45,022.00	-117,260.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 51 - Water					
Revenue					
Department: 00 - 00					
3470 - Grants	0.00	0.00	350,000.00	0.00	1,000,000.00
3530 - Penalties	4,782.65	68,728.94	10,000.00	9,669.31	12,803.88
3710 - Residential Sales	1,150,117.92	1,230,127.01	1,208,528.00	943,450.38	10,000.00
3712 - Commercial Sales	1,093,062.61	1,251,183.65	1,185,122.00	1,089,479.79	1,215,081.98
3715 - Industrial Sales	982,506.45	1,338,226.48	1,023,084.00	781,080.18	1,322,735.64
3810 - Investment Income	11,885.72	25,114.10	10,000.00	59,066.92	1,012,526.14
3890 - Miscellaneous Income	127,265.07	132,435.96	105,410.00	68,605.68	88,388.24
3910 - Other Financing Sources	0.00	0.00	7,200,000.00	0.00	93,047.52
3990 - Interfund Transfers	275,000.00	125,000.00	0.00	0.00	1,000,000.00
Department: 00 - 00 Total:	3,644,620.42	4,170,816.14	11,092,144.00	2,951,352.26	5,744,583.40
Revenue Total:	3,644,620.42	4,170,816.14	11,092,144.00	2,951,352.26	5,744,583.40
Expense					
Department: 00 - 00					
4000 - Personnel	929,875.59	929,671.80	1,039,242.93	618,817.20	983,185.66
5000 - Contractual Services	1,379,292.62	982,077.92	907,106.00	754,576.10	1,166,859.12
6000 - Commodities	852,217.65	452,652.24	333,690.00	307,802.28	857,283.00
7000 - Debt Service	344,724.48	475,569.86	439,871.52	317,698.06	470,365.48
8000 - Capital Outlay	1,469,789.71	450,736.88	8,013,080.00	270,084.07	439,871.00
9000 - Other Expenditures	349,000.26	469,469.13	624,210.49	562,389.52	475,569.00
Department: 00 - 00 Total:	5,324,900.31	3,760,177.83	11,357,200.94	2,831,367.23	6,091,000.04
Expense Total:	5,324,900.31	3,760,177.83	11,357,200.94	2,831,367.23	6,091,000.04
Fund: 51 - Water Surplus (Deficit):	-1,680,279.89	410,638.31	-265,056.94	119,985.03	-346,416.64
					-597,000.48

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 52 - Water Reclamation					
Revenue					
Department: 50 - 50					
3470 - Grants	0.00	550,000.00	1,090,000.00	2,100,000.00	1,052,000.00
3530 - Penalties	4,580.02	22,130.56	16,731.00	10,658.07	14,444.34
3710 - Residential Sales	1,226,383.76	1,292,245.45	1,249,116.00	984,298.18	1,323,914.96
3712 - Commercial Sales	1,490,300.31	1,559,679.79	1,400,037.00	1,469,129.33	1,897,767.94
3715 - Industrial Sales	1,346,973.85	1,288,552.18	1,314,025.00	1,125,527.73	1,469,467.98
3790 - Other Revenues	0.00	0.00	0.00	0.00	0.00
3810 - Investment Income	36,065.53	168,365.16	72,837.00	146,195.63	86,462.22
3856 - Gain on Sale of Asset	157,100.21	0.00	0.00	0.00	0.00
3890 - Miscellaneous Income	125,672.43	113,971.00	104,105.00	90,710.35	121,770.08
3910 - Other Financing Sources	144,850.01	0.00	7,599,700.00	1,999,397.60	0.00
Department: 50 - 50 Total:	4,531,926.12	4,994,944.14	12,846,551.00	7,925,916.89	4,913,827.52
Revenue Total:	4,531,926.12	4,994,944.14	12,846,551.00	7,925,916.89	13,384,141.00
Expense					
Department: 00 - 00					
4000 - Personnel	0.00	0.00	0.00	0.00	0.00
Department: 50 - 50					
4000 - Personnel	1,073,523.36	1,140,142.78	1,246,617.00	922,613.30	1,146,857.42
5000 - Contractual Services	1,194,030.92	1,180,349.54	1,127,256.00	734,282.79	1,171,453.98
6000 - Commodities	395,474.64	387,537.24	343,500.00	322,354.59	437,403.46
7000 - Debt Service	218,674.86	316,946.47	316,656.76	297,123.95	316,657.00
8000 - Capital Outlay	1,123,357.25	509,003.69	9,786,080.00	1,699,746.96	251,864.16
9000 - Other Expenditures	929,739.24	510,102.16	683,537.24	609,589.32	830,678.72
Department: 50 - 50 Total:	4,934,800.27	4,044,081.88	13,503,647.00	4,585,710.91	4,154,914.74
Expense Total:	4,934,800.27	4,044,081.88	13,503,647.00	4,585,710.91	13,672,749.65
Fund: 52 - Water Reclamation Surplus (Deficit):	-402,874.15	950,862.26	-657,096.00	3,340,205.98	-288,608.65

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 53 - Solid Waste						
Revenue						
Department: 00 - 00						
3470 - Grants	200,454.45	19,217.16	0.00	0.00	0.00	0.00
3630 - Sanitation Collections	333,590.10	398,259.61	323,269.00	268,049.89	420,253.00	438,325.00
3810 - Investment Income	48,710.30	177,651.03	53,000.00	160,119.67	119,085.00	120,000.00
3850 - Solid Waste Fees	370,219.94	369,125.39	383,200.00	292,620.73	383,200.00	669,750.00
3890 - Miscellaneous Income	2,000.00	1,460,001.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	0.00	0.00	0.00	670,074.64	673,000.00	0.00
Department: 00 - 00 Total:	954,974.79	2,424,254.19	759,469.00	1,390,864.93	1,595,538.00	1,228,075.00
Revenue Total:	954,974.79	2,424,254.19	759,469.00	1,390,864.93	1,595,538.00	1,228,075.00
Expense						
Department: 00 - 00						
5000 - Contractual Services	412,134.16	496,017.61	542,972.00	381,413.29	508,308.00	559,875.00
6000 - Commodities	0.00	0.00	0.00	0.00	2,000.00	0.00
8000 - Capital Outlay	536,571.13	160,443.77	80,000.00	626.00	80,000.00	420,000.00
9000 - Other Expenditures	162,918.78	878,863.19	682,065.00	1,222,148.09	1,365,365.00	731,381.00
Department: 00 - 00 Total:	1,111,624.07	1,535,324.57	1,305,037.00	1,604,187.38	1,955,673.00	1,711,256.00
Expense Total:	1,111,624.07	1,535,324.57	1,305,037.00	1,604,187.38	1,955,673.00	1,711,256.00
Fund: 53 - Solid Waste Surplus (Deficit):	-156,649.28	888,929.62	-545,568.00	-213,322.45	-360,135.00	-483,181.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Fund: 54 - Electric		2023		2024		2025	
Revenue		Total Activity	Total Activity	Total Budget	YTD Activity	Projections	
Department: 90 - Administration							
3530 - Penalties	99,226.50	104,520.33		150,000.00	512,602.57	100,840.00	100,000.00
3710 - Residential Sales	6,300,416.13	6,257,919.56		5,780,000.00	4,844,085.47	5,607,066.00	5,580,000.00
3712 - Commercial Sales	5,007,733.10	5,544,264.88		5,400,000.00	4,061,804.09	5,437,758.00	5,400,000.00
3715 - Industrial Sales	27,461,737.53	31,819,580.10		33,000,000.00	22,998,040.88	33,480,002.00	32,735,000.00
3718 - Street Lights	2,173.19	2,677.14		2,475.00	1,765.42	2,438.00	2,450.00
3719 - Interdepartment Sales	334,075.70	226,742.23		235,000.00	0.00	0.00	0.00
3792 - Other Service Charges	50,874.00	50,320.86		40,000.00	38,410.09	47,960.00	40,000.00
3810 - Investment Income	-59,265.89	597,438.94		150,000.00	764,312.30	946,970.00	1,000,000.00
3890 - Miscellaneous Income	368,842.37	481,842.36		357,000.00	398,892.44	502,996.00	357,000.00
3910 - Other Financing Sources	8,895,000.00	4,795,000.00		0.00	0.00	0.00	0.00
3990 - Interfund Transfers	552,491.26	695,257.18		289,790.00	225,898.68	289,790.00	758,641.00
Department: 90 - Administration Total:		49,013,303.89	50,575,563.58	45,404,265.00	33,845,811.94	46,415,820.00	45,973,091.00
Revenue Total:		49,013,303.89	50,575,563.58	45,404,265.00	33,845,811.94	46,415,820.00	45,973,091.00
Expense							
Department: 10 - Generation							
4000 - Personnel	487,937.48	446,861.62		591,730.40	340,625.21	532,230.00	580,036.00
5000 - Contractual Services	86,541.04	140,050.38		508,800.00	326,351.16	483,329.00	549,640.00
6000 - Commodities	759,930.44	466,425.55		810,000.00	595,241.28	649,606.00	788,500.00
9000 - Other Expenditures	329.21	0.00		0.00	0.00	0.00	0.00
Department: 10 - Generation Total:		1,334,738.17	1,053,337.55	1,910,530.40	1,262,217.65	1,665,165.00	1,918,176.00
Department: 60 - Distribution							
4000 - Personnel	1,272,206.80	1,273,072.10		1,420,547.00	921,712.47	1,253,534.00	1,663,138.00
5000 - Contractual Services	1,085,261.75	1,151,341.38		1,053,500.00	825,406.48	1,074,863.00	1,455,742.00
6000 - Commodities	733,469.78	1,140,716.38		1,075,610.00	648,668.83	796,620.00	1,096,332.00
8000 - Capital Outlay	12,508,540.80	427,452.18		12,230,000.00	773,478.33	10,003,257.00	9,800,000.00
9000 - Other Expenditures	16,955.02	9,689.77		10,000.00	20,505.11	25,000.00	25,000.00
Department: 60 - Distribution Total:		15,616,434.15	4,002,271.81	15,789,657.00	3,189,771.22	13,153,274.00	14,040,212.00
Department: 70 - Customer Service							
4000 - Personnel	366,915.09	303,372.11		258,280.00	190,006.08	269,780.00	349,300.00
5000 - Contractual Services	282,079.99	304,802.61		237,300.00	271,104.27	365,203.00	385,500.00
6000 - Commodities	24,368.20	23,670.70		16,000.00	4,337.63	7,243.00	11,500.00
8000 - Capital Outlay	4,780.38	4,833.30		12,000.00	0.00	0.00	25,000.00
9000 - Other Expenditures	51,989.70	52,689.88		56,000.00	55,557.82	61,050.00	61,000.00
Department: 70 - Customer Service Total:		730,133.36	689,368.60	579,580.00	521,005.80	703,276.00	832,300.00
Department: 90 - Administration							
4000 - Personnel	814,038.48	913,031.83		985,500.00	722,889.98	962,320.00	1,200,969.00
5000 - Contractual Services	23,921,302.54	24,998,611.79		27,865,159.00	16,689,114.79	26,099,910.04	28,023,286.00

Section VII, Item 1.

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
6000 - Commodities	2,635.48	111,411.25	75,000.00	60,992.26	100,000.00	120,000.00
7000 - Debt Service	1,841,014.32	1,867,309.03	2,267,891.00	1,812,942.21	2,268,391.00	2,587,540.00
8000 - Capital Outlay	37,500.00	0.00	0.00	0.00	0.00	0.00
9000 - Other Expenditures	3,038,715.32	2,952,774.40	3,472,439.79	2,806,106.48	3,589,368.04	5,041,292.00
Department: 90 - Administration Total:	29,655,206.14	30,843,138.30	34,665,989.79	22,092,045.72	33,019,989.08	36,973,087.00
Expense Total:	47,336,511.82	36,588,116.26	52,945,757.19	27,065,040.39	48,541,704.08	53,763,775.00
Fund: 54 - Electric Surplus (Deficit):	1,676,792.07	13,987,447.32	-7,541,492.19	6,780,771.55	-2,125,884.08	-7,790,684.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...

Fund: 55 - Tech Center/Advance Communications

Revenue

Department: 00 - 00

3530 - Penalties

3810 - Investment Income

3820 - Leases

3890 - Miscellaneous Income

3990 - Interfund Transfers

Department: 00 - 00 Total:

Department: 32 - Communications

3530 - Penalties

3730 - Advanced Communication Services

3810 - Investment Income

3890 - Miscellaneous Income

Department: 32 - Communications Total:

Revenue Total:

Expense

Department: 00 - 00

4000 - Personnel

5000 - Contractual Services

6000 - Commodities

7000 - Debt Service

8000 - Capital Outlay

9000 - Other Expenditures

Department: 00 - 00 Total:

Department: 32 - Communications

4000 - Personnel

5000 - Contractual Services

6000 - Commodities

8000 - Capital Outlay

9000 - Other Expenditures

Department: 32 - Communications Total:

Expense Total:

Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Department: 00 - 00						
3530 - Penalties	2,246.78	3,360.56	2,000.00	1,346.86	1,650.00	2,000.00
3810 - Investment Income	2,812.09	7,563.39	2,500.00	7,722.66	6,500.00	2,500.00
3820 - Leases	1,153,298.45	1,191,220.42	1,140,000.00	684,825.43	860,000.00	817,500.00
3890 - Miscellaneous Income	573.62	0.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	200,000.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - 00 Total:	1,358,930.94	1,202,144.37	1,144,500.00	693,894.95	868,150.00	822,000.00
Department: 32 - Communications						
3530 - Penalties	437.68	1,355.11	2,000.00	569.67	1,000.00	1,000.00
3730 - Advanced Communication Services	311,410.05	326,803.79	344,500.00	247,488.76	311,700.00	338,000.00
3810 - Investment Income	0.00	0.00	2,000.00	0.00	0.00	2,000.00
3890 - Miscellaneous Income	317.50	0.00	0.00	1,507.23	0.00	0.00
Department: 32 - Communications Total:	312,165.23	328,158.90	348,500.00	249,565.66	312,700.00	341,000.00
Revenue Total:	1,671,096.17	1,530,303.27	1,493,000.00	943,460.61	1,180,850.00	1,163,000.00
Expense						
Department: 00 - 00						
4000 - Personnel	0.00	0.00	0.00	0.00	0.00	0.00
5000 - Contractual Services	619,371.46	505,125.28	708,872.00	384,218.90	554,622.00	666,253.00
6000 - Commodities	4,573.40	708.73	14,250.00	389.92	3,850.00	12,250.00
7000 - Debt Service	426,660.52	355,160.48	363,100.00	333,170.36	365,000.00	367,000.00
8000 - Capital Outlay	26,153.35	3,548.65	440,500.00	2,505.31	6,150.00	300,500.00
9000 - Other Expenditures	27,185.04	52,584.96	47,587.00	37,584.15	47,587.00	51,520.00
Department: 00 - 00 Total:	1,103,943.77	917,128.10	1,574,309.00	757,868.64	977,209.00	1,397,523.00
Department: 32 - Communications						
4000 - Personnel	85,604.66	160,245.92	161,020.00	23,600.92	29,928.00	22,030.00
5000 - Contractual Services	139,695.33	171,723.25	165,800.00	134,433.70	178,650.00	196,100.00
6000 - Commodities	2,342.98	10,241.89	16,700.00	516.46	7,450.00	17,000.00
8000 - Capital Outlay	191,791.99	12,770.95	30,000.00	9,801.09	22,500.00	35,000.00
9000 - Other Expenditures	8,322.56	0.00	0.00	4,399.19	33.00	0.00
Department: 32 - Communications Total:	427,757.52	354,982.01	373,520.00	172,751.36	238,561.00	270,130.00
Expense Total:	1,531,701.29	1,272,110.11	1,947,829.00	930,620.00	1,215,770.00	1,667,653.00
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):	139,394.88	258,193.16	-454,829.00	12,840.61	-34,920.00	-504,653.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Category...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 56 - Network Administration						
Revenue						
Department: 40 - 40						
3810 - Investment Income	1,901.32	4,453.72	0.00	4,108.89	6,000.00	5,000.00
3890 - Miscellaneous Income	0.00	50.00	0.00	0.00	0.00	0.00
3990 - Interfund Transfers	1,185,170.04	1,072,449.98	1,201,651.55	901,238.40	1,201,651.20	1,378,902.00
Department: 40 - 40 Total:	1,187,071.36	1,076,953.70	1,201,651.55	905,347.29	1,207,651.20	1,383,902.00
Revenue Total:	1,187,071.36	1,076,953.70	1,201,651.55	905,347.29	1,207,651.20	1,383,902.00
Expense						
Department: 40 - 40						
4000 - Personnel	371,889.71	344,935.74	392,901.54	354,977.89	531,950.00	545,150.00
5000 - Contractual Services	501,222.57	498,826.05	509,750.00	317,378.08	421,300.00	571,750.00
6000 - Commodities	3,668.87	120,240.62	114,000.00	68,548.65	111,500.00	121,000.00
8000 - Capital Outlay	40,408.26	69,117.66	185,000.00	16,973.20	40,000.00	146,000.00
9000 - Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Department: 40 - 40 Total:	917,189.41	1,033,120.07	1,201,651.54	757,877.82	1,104,750.00	1,383,900.00
Expense Total:	917,189.41	1,033,120.07	1,201,651.54	757,877.82	1,104,750.00	1,383,900.00
Fund: 56 - Network Administration Surplus (Deficit):	269,881.95	43,833.63	0.01	147,469.47	102,901.20	2.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 57 - Airport					
Revenue					
Department: 00 - 00					
3110 - Property	60,992.61	59,640.86	59,894.00	38,848.25	59,894.00
3440 - Sales	2,327.87	1,852.11	1,000.00	614.69	1,500.00
3470 - Grants	294,318.48	12,847.42	918,000.00	669,096.18	985,000.00
3770 - Aviation Fuel	322,133.41	237,320.08	270,000.00	218,877.04	247,500.00
3810 - Investment Income	93.41	294.58	0.00	331.49	200.00
3820 - Leases	129,374.58	135,271.68	202,300.00	160,463.39	204,548.00
3890 - Miscellaneous Income	0.00	251.04	0.00	0.00	0.00
3910 - Other Financing Sources	0.00	0.00	0.00	655,000.00	0.00
3990 - Interfund Transfers	60,000.00	77,000.04	165,000.00	123,750.00	165,000.00
Department: 00 - 00 Total:	869,240.36	524,477.81	1,616,194.00	1,866,981.04	2,247,544.00
Revenue Total:	869,240.36	524,477.81	1,616,194.00	1,866,981.04	1,545,492.00
Expense					
Department: 00 - 00					
4000 - Personnel	160,654.07	165,322.12	164,528.50	128,932.07	168,767.22
5000 - Contractual Services	80,883.01	85,607.98	81,076.00	55,734.16	102,272.00
6000 - Commodities	339,312.68	179,653.78	220,750.00	206,541.39	170,900.00
7000 - Debt Service	73,462.75	59,893.75	689,144.00	674,271.52	732,143.76
8000 - Capital Outlay	215,194.92	13,359.00	335,000.00	640,780.77	960,781.00
9000 - Other Expenditures	4,492.14	3,658.97	2,000.00	3,017.26	2,000.00
Department: 00 - 00 Total:	873,999.57	507,495.60	1,492,498.50	1,709,277.17	2,136,863.98
Expense Total:	873,999.57	507,495.60	1,492,498.50	1,709,277.17	1,631,166.01
Fund: 57 - Airport Surplus (Deficit):	-4,759.21	16,982.21	123,695.50	157,703.87	-85,674.01

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 58 - Railroad					
Revenue					
Department: 00 - 00					
3470 - Grants	0.00	941,237.28	0.00	0.00	6,040,000.00
3700 - Rail Car Fees	944,963.50	1,041,169.00	1,095,000.00	646,093.30	1,095,000.00
3810 - Investment Income	10,430.43	20,270.64	12,000.00	6,644.44	10,000.00
3890 - Miscellaneous Income	140,656.50	64,086.00	24,300.00	37,492.20	30,000.00
Department: 00 - 00 Total:	1,096,050.43	2,066,762.92	1,131,300.00	690,229.94	7,175,000.00
Revenue Total:	1,096,050.43	2,066,762.92	1,131,300.00	690,229.94	7,175,000.00
Expense					
Department: 00 - 00					
4000 - Personnel	186,623.71	185,430.73	193,921.19	139,274.79	96,573.00
5000 - Contractual Services	194,590.63	363,584.24	391,141.00	204,628.74	597,353.00
6000 - Commodities	40.15	0.00	0.00	0.00	0.00
7000 - Debt Service	659,750.00	0.00	0.00	0.00	0.00
8000 - Capital Outlay	179,875.83	1,419,869.58	500,000.00	-222,311.76	6,600,000.00
9000 - Other Expenditures	365,650.83	377,702.37	471,372.13	388,127.75	363,000.00
Department: 00 - 00 Total:	1,586,531.15	2,346,586.92	1,556,434.32	509,719.52	7,656,926.00
Expense Total:	1,586,531.15	2,346,586.92	1,556,434.32	509,719.52	7,656,926.00
Fund: 58 - Railroad Surplus (Deficit):	-490,480.72	-279,824.00	-425,134.32	180,510.42	-481,926.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...

Fund: 59 - Golf Course

Revenue

Department: 00 - 00

3640 - Golf Fees

3641 - Season Pass

3643 - Cart Rentals

3810 - Investment Income

3890 - Miscellaneous Income

3930 - Intergovernmental Agreement

3990 - Interfund Transfers

Department: 00 - 00 Total:

Revenue Total:

Expense

Department: 00 - 00

4000 - Personnel

7000 - Debt Service

8000 - Capital Outlay

Department: 20 - Grounds

4000 - Personnel

5000 - Contractual Services

6000 - Commodities

9000 - Other Expenditures

Department: 20 - Grounds Total:

Department: 31 - Pro Shop

4000 - Personnel

5000 - Contractual Services

6000 - Commodities

7000 - Debt Service

9000 - Other Expenditures

Department: 31 - Pro Shop Total:

Expense Total:

Fund: 59 - Golf Course Surplus (Deficit):

2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
149,730.93	158,363.88	145,000.00	158,850.99	160,000.00	150,000.00
33,403.00	52,540.00	48,500.00	46,310.00	45,760.00	50,000.00
51,030.00	64,205.18	45,000.00	57,749.00	65,000.00	65,000.00
1,332.51	2,779.11	800.00	1,595.89	823.00	800.00
21,003.25	20,986.61	22,500.00	18,798.89	20,000.00	22,500.00
75,000.00	60,000.00	60,000.00	45,000.00	60,000.00	110,000.00
75,000.00	60,000.00	60,000.00	45,000.00	60,000.00	110,000.00
406,499.69	418,874.78	381,800.00	373,304.77	411,583.00	508,300.00
406,499.69	418,874.78	381,800.00	373,304.77	411,583.00	508,300.00
123,413.09	125,083.88	125,964.00	111,901.98	145,221.00	138,008.56
4,976.04	4,968.21	0.00	0.00	0.00	0.00
112,623.23	94,331.00	34,000.00	44,979.53	52,000.00	140,000.00
241,012.36	224,383.09	159,964.00	156,881.51	197,221.00	278,008.56
31,554.00	30,023.50	42,000.00	21,098.00	42,000.00	50,000.00
28,486.83	33,081.20	26,000.00	26,421.56	28,850.00	27,250.00
42,537.57	34,487.55	38,000.00	31,470.23	31,500.00	36,000.00
0.00	0.00	0.00	4,400.00	4,400.00	0.00
102,578.40	97,592.25	106,000.00	83,389.79	106,750.00	113,250.00
49,887.00	59,166.00	45,000.00	55,317.50	45,000.00	50,000.00
47,714.31	50,719.61	43,500.00	48,035.15	45,678.00	45,750.00
12,134.98	22,193.25	15,500.00	16,303.60	12,750.00	12,750.00
0.00	0.00	0.00	0.00	0.00	0.00
13,941.19	16,964.31	7,500.00	10,316.06	8,000.00	8,000.00
123,677.48	149,043.17	111,500.00	129,972.31	111,428.00	116,500.00
467,268.24	471,018.51	377,464.00	370,243.61	415,399.00	507,758.56
-60,768.55	-52,143.73	4,336.00	3,061.16	-3,816.00	541.44

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	CY24 Projections
Fund: 64 - Administrative Services					
Revenue					
Department: 00 - 00					
3810 - Investment Income	18.92	1,334.69	400.00	726.06	1,105.40
3890 - Miscellaneous Income	18,708.70	1,479.26	2,000.00	1,065.26	1,450.62
3990 - Interfund Transfers	1,440,144.12	1,819,698.96	1,654,784.51	1,236,293.25	1,654,785.12
Department: 00 - 00 Total:	1,458,871.74	1,822,512.91	1,657,184.51	1,238,084.57	1,657,341.14
Revenue Total:	1,458,871.74	1,822,512.91	1,657,184.51	1,238,084.57	1,657,341.14
Expense					
Department: 00 - 00					
4000 - Personnel	1,064,619.93	1,245,331.92	1,351,634.50	974,261.19	1,355,248.50
5000 - Contractual Services	74,819.82	72,744.74	121,400.00	52,683.15	93,491.78
6000 - Commodities	23,097.10	135,444.40	92,400.00	14,839.20	92,400.00
8000 - Capital Outlay	312,589.58	233,143.55	34,000.00	7,978.32	11,250.00
9000 - Other Expenditures	48,671.67	35,284.55	57,750.00	40,021.67	57,850.00
Department: 00 - 00 Total:	1,523,798.10	1,721,949.16	1,657,184.50	1,089,783.53	1,610,240.28
Expense Total:	1,523,798.10	1,721,949.16	1,657,184.50	1,089,783.53	1,610,240.28
Fund: 64 - Administrative Services Surplus (Deficit):	-64,926.36	100,563.75	0.01	148,301.04	47,100.86
					0.72

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 71 - Police Pension Revenue						
Department: 00 - 00						
3110 - Property	697,219.83	767,138.29	829,384.00	508,186.24	829,384.00	936,364.00
3420 - Other Taxes	154,716.00	169,823.66	182,838.00	182,837.00	182,838.00	206,421.00
3790 - Other Revenues	145,632.88	439,364.95	175,000.00	132,473.05	178,000.00	180,000.00
3810 - Investment Income	-1,767,098.28	1,696,924.64	1,300,000.00	1,426,238.42	1,207,455.72	1,300,000.00
3830 - Contributions	174,063.03	181,007.75	197,000.00	143,017.08	192,497.16	200,000.00
Department: 00 - 00 Total:	-595,466.54	3,254,259.29	2,684,222.00	2,392,751.79	2,590,174.88	2,822,785.00
Revenue Total:	-595,466.54	3,254,259.29	2,684,222.00	2,392,751.79	2,590,174.88	2,822,785.00
Expense						
Department: 00 - 00						
4000 - Personnel	1,019,626.38	1,299,845.43	1,212,606.00	956,152.80	1,274,870.40	1,301,742.00
5000 - Contractual Services	36,063.76	28,518.48	67,345.00	14,762.40	20,594.00	20,695.00
9000 - Other Expenditures	8,784.33	10,881.78	11,000.00	8,372.59	7,800.00	8,200.00
Department: 00 - 00 Total:	1,064,474.47	1,339,245.69	1,290,951.00	979,287.79	1,303,264.40	1,330,637.00
Expense Total:	1,064,474.47	1,339,245.69	1,290,951.00	979,287.79	1,303,264.40	1,330,637.00
Fund: 71 - Police Pension Surplus (Deficit):	-1,659,941.01	1,915,013.60	1,393,271.00	1,413,464.00	1,286,910.48	1,492,148.00

Budget Worksheet Condensed

For Fiscal: 2024 Period Ending: 09/30/2024

Categor...	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 2025
Fund: 72 - Fire Pension						
Revenue						
Department: 00 - 00						
3110 - Property	448,795.96	419,157.57	427,415.00	261,882.53	427,415.00	460,452.00
3420 - Other Taxes	99,588.00	92,787.63	94,224.00	94,223.00	94,224.00	101,507.00
3790 - Other Revenues	158,468.93	355,765.23	175,000.00	132,545.34	178,000.00	180,000.00
3810 - Investment Income	-1,758,444.38	1,603,432.53	1,135,000.00	1,339,697.50	1,203,808.10	1,035,000.00
3830 - Contributions	116,424.38	127,533.07	158,000.00	122,364.88	140,160.48	168,000.00
Department: 00 - 00 Total:	-935,167.11	2,598,676.03	1,989,639.00	1,950,713.25	2,043,607.58	1,944,959.00
Revenue Total:	-935,167.11	2,598,676.03	1,989,639.00	1,950,713.25	2,043,607.58	1,944,959.00
Expense						
Department: 00 - 00						
4000 - Personnel	621,973.44	640,093.68	659,295.00	566,458.32	730,816.00	678,000.00
5000 - Contractual Services	10,774.07	22,143.10	18,345.00	12,287.09	18,045.00	19,545.00
9000 - Other Expenditures	15,298.39	8,565.00	9,500.00	8,133.33	8,100.00	8,250.00
Department: 00 - 00 Total:	648,045.90	670,801.78	687,140.00	586,878.74	756,961.00	705,795.00
Expense Total:	648,045.90	670,801.78	687,140.00	586,878.74	756,961.00	705,795.00
Fund: 72 - Fire Pension Surplus (Deficit):	-1,583,213.01	1,927,874.25	1,302,499.00	1,363,834.51	1,286,646.58	1,239,164.00
Report Surplus (Deficit):	-3,088,099.40	20,344,711.53	-9,389,018.46	14,293,644.99	1,982,923.53	-13,187,072.83

Fund Summary

Fund	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2024 CY24 Projections	2025 CY25
01 - General	1,748,574.02	-286,490.47	8,134.65	-418,437.29	164,396.86	-508,406.42
11 - Audit	2,752.22	-5,274.92	-2,350.00	-13,232.73	-2,390.00	-305.00
12 - Insurance	-7,785.42	38,521.39	-10,950.00	-11,867.08	14,125.00	-20,900.00
13 - Illinois Municipal Fund	19,346.58	24,054.49	-13,450.00	-19,369.57	-17,231.00	-31,555.00
14 - Social Security	21,256.69	5,108.36	-4,950.00	-48,019.88	-24,975.00	25,025.00
15 - Ambulance	459,942.05	153,391.43	38,708.00	51,510.67	-68,577.00	-474,461.25
16 - Eastern Gateway TIF	0.00	0.00	0.00	0.00	-50,000.00	-175,000.00
17 - Motor Fuel Tax	455,533.18	205,712.79	-1,312,035.00	607,697.44	-1,092,290.00	-318,155.18
18 - Utility Tax	-571,178.15	-949,694.26	-1,197,000.00	241,636.44	-167,000.00	-390,000.00
19 - Hotel-Motel Tax	185,465.02	-123,941.41	-192,600.00	73,648.94	76,522.66	-358,847.00
20 - Sales Tax	-551,266.34	-70,123.06	-460,000.00	286,022.74	404,000.00	-947,000.00
21 - Lighthouse Pointe TIF	-491,669.73	90,187.18	-393,551.48	265,995.20	278,476.72	-405,203.00
22 - Foreign Fire Insurance	-6,434.70	14,824.46	-35,750.00	-30,127.23	-22,779.00	-31,500.00
23 - Downtown & Southern Gateway TIF	178,045.69	2,293,012.57	1,262,514.22	49,181.40	154,037.89	-2,017,270.00
24 - Overweight Truck Permit	-143,064.27	17,543.69	25,000.00	28,081.48	-32,400.00	-45,900.00
25 - Northern Gateway TIF	49,706.12	34,735.90	100,123.58	34,360.87	122,513.02	-19,964.00
36 - Capital Improvement	-421,656.81	-1,262,347.70	3,812.50	-257,067.93	1,237,440.00	149,500.00
37 - Stormwater	2,157.73	-2,879.29	-139,300.00	-1,193.67	-45,022.00	-117,260.00
51 - Water	-1,680,279.89	410,638.31	-265,056.94	119,985.03	-346,416.64	-597,000.48
52 - Water Reclamation	-402,874.15	950,862.26	-657,096.00	3,340,205.98	758,912.78	-288,608.65
53 - Solid Waste	-156,649.28	888,929.62	-545,568.00	-213,322.45	-360,135.00	-483,181.00
54 - Electric	1,676,792.07	13,987,447.32	-7,541,492.19	6,780,771.55	-2,125,884.08	-7,790,684.00
55 - Tech Center/Advance Communications	139,394.88	258,193.16	-454,829.00	12,840.61	-34,920.00	-504,653.00
56 - Network Administration	269,881.95	43,833.63	0.01	147,469.47	102,901.20	2.00
57 - Airport	-4,759.21	16,982.21	123,695.50	157,703.87	110,680.02	-85,674.01
58 - Railroad	-490,480.72	-279,824.00	-425,134.32	180,510.42	332,095.18	-481,926.00
59 - Golf Course	-60,768.55	-52,143.73	4,336.00	3,061.16	-3,816.00	541.44
64 - Administrative Services	-64,926.36	100,563.75	0.01	148,301.04	47,100.86	0.72
71 - Police Pension	-1,659,941.01	1,915,013.60	1,393,271.00	1,413,464.00	1,286,910.48	1,492,148.00
72 - Fire Pension	-1,583,213.01	1,927,874.25	1,302,499.00	1,363,834.51	1,286,646.58	1,239,164.00
Report Surplus (Deficit):	-3,088,099.40	20,344,711.53	-9,389,018.46	14,293,644.99	1,982,923.53	-13,187,072.83