



CITY OF OREGON FY24 BUDGET

*Budget of Revenues and Estimated Expenditures
for the Fiscal Year
Beginning May 1, 2023, and Ending April 31, 2024*



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for the Fiscal Year
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1	<u>General Account</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	INCOME					
<u>Taxes</u>					census = 3,604	
3130	Loss Prevention Salary	\$7,500	1/4 of 30K transferred from Tort Fund - shared with Police, W&S, S&A, and Clerk 23: Darin, Cheryl, Bill, Shawn	\$0	1/4 of 30k from Tort fund rest from w/s	\$15,000
3170	Telecommunications	\$43,922		\$41,282		\$39,000
<u>Licenses</u>						
3210	Liquor License	\$24,388		\$26,475		\$27,500
3220	Business License	\$780		\$870		\$800
3240	Video Gaming	\$40,000	40k to general fund, 50K to City Hall Cap. Imp., 70K to Coliseum, anything above 160K goes to ED fund.	\$200,468	Video Gaming(\$168,908) [40K goes to general fund, 60K goes to city hall cap. Imp 10k for Sarah Phelps., 0k To coliseum remainder goes into ED.	\$40,000
3280	Other License	\$1,105		\$1,380	May Eliminate amusement device license	\$1,000
<u>Intergovernmental Revenues</u>						
3410	State Income Tax	\$528,438	FY23 IML est. = 132.30/cap.	\$582,329	132.3 per capita	\$560,000
3420	Replacement Tax	\$194,035	FY23 IML est. = -11%	\$253,552	155.4 per capita -4% 12.07% transferred to IMRF per Auditor	\$223,046
3430	Motor Fuel Tax		\$24.2 per capita	\$151,270	\$23.37 per capita + 2%	\$86,000

1	<u>General Account</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
3440	Sales Tax	\$800,223	estimates 5% increase due to inflation. Apply this to last year's budgeted amount, w/ anything above it going to ED fund. \$82,000 to ED		Transfer \$28,875 to ED	\$722,100
3445	Auto Rental Tax	\$46		\$0	Go to misc	\$0
3450	Local Use Tax	\$194,035	IML estimate = 37.50/cap	\$146,756	IML Estimate = \$39/cap	\$143,000
3455	Cannabis tax (to Police Fund)	\$5,751		\$5,674	IML estimates 1.95/cap. = \$7,028, goes to police fund bank account.	\$5,900
3465	Downstate COVID recovery grant - ARPA	\$236,107	do we receive more ARPA funds??	\$236,107		\$0
3470	Utility Tax - Comed Electricity	\$44,867		\$43,577		\$44,000
3480	Utility Tax NICOR	\$29,180		\$37,029		\$37,000
<u>Charges for Services</u>						
3810	Interest Income	\$8,412		\$28,159		\$7,000
3880	Misc Income.	\$12,436	FY22 was heavy with special revenue.	\$28,041		\$4,500
Total Revenue		\$2,119,803		\$1,782,970		\$1,955,846
<u>Expenses</u>						
<u>Salaries - Employees</u>						
4220	Salaries-Part-time	\$17,274	plus 3% =	\$18,992		\$21,000
4300	Elected -Salaries	\$24,860		\$24,860	Mayor: \$10,459 Council \$4,092	\$28,500
4310	Loss Prevention Salary			-\$7,500		

1	<u>General Account</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
4320	Clerk/Treasurer	\$20,630	plus 3% =	\$21,964		\$24,000
4330	City Manager	\$104,702	plus 3% =	\$111,437	Plus 5%	\$112,500
4340	Office Clerk				Create a Line Item for new Office Clerk	\$31,000
<u>Pension Benefits</u>						
4630	Retirement Bonus		Joe (\$20,000) Fy 24? and (Randy \$20,000)	\$40,000	*Line Item #	\$20,000
4712	Clock Maint	\$630		\$0		\$630
<u>Professional Services</u>						
5320	Engineering	\$0	anything not linked/associat ed with another fund's responsibilities ... E.G.: Iron Mike move., or depot. Include drive up costs	\$0		\$2,500
5330	Legal Services	\$7,307		\$7,388		\$12,000
5331	Legal Retainer	\$2,667		\$0		\$5,000
5340	City Contracts (new FY22)	\$21,218	FY22 had included \$5,720 in IP communication s which should	\$24,261		\$22,000
<u>Communication</u>						
5510	Postage/Office Supplies	\$1,916	added \$ for newsletter mailing.	\$1,719		\$3,000
5520	Telephone	\$7,258	includes the \$5,720 in IP communication s	\$6,667		\$13,000
5530	Publishing/Printing	\$1,916	lml manual, printed brochures, news letter, treasurer report	\$723		\$2,000

1	<u>General Account</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
5610	Dues	\$1,584	FY22: ICMA = \$832. ILCMA \$252.25, Rotary \$460.00 Clerk Ass. \$55.00 \$1599 total)	\$1,949		\$2,000
5620	Travel/Training-City Hall	\$998		\$856		\$1,000
5630	Travel/Training-Council	\$1,540	CDI state rural dev	\$2,215		\$2,500
<u>Service Charges</u>						
5710	Utilities - NICOR			\$450	Remove: In each dept budget	\$0
<u>Capital Outlay</u>						
8200	Building/Depot	\$15,909	FY22 included \$14,800 for coliseum which should have come from Col. Fund.	\$156	Remove: Added to City Building Cap Fund \$3,000	\$0
8300	Purchase Equipment			\$5,833		\$10,000
8400	Vehicle Replacement Prog			\$55,730	Purchase two squad trucks \$36967 x 2 (Offset by Admin Tow Fund \$60,000)	\$74,000
<u>Other Expenditures</u>						
9100	Contingency			\$82,555	Remove: Add a fund for human resources for each dept	\$0
9290	Misc Expense	\$13,902	FY22 included \$3,300 bonuses.	\$17,729		\$10,000
9310	ARPA Funds		Spent \$12,262.50	\$94,606	248,000	
Total Expenses		\$278,105		\$512,591		\$435,630
EOY Net:				\$1,270,379		\$1,520,216
Beginning FY Fund balance				\$6,011,341		\$7,531,557

11	<u>Audit</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>		1/2 paid by this fund and 1/2 from w/s loss covered by GF			
3110	Property Tax	\$19,382	levy was reduced for FY23 to keep city under 5% threshold.	\$14,615		\$16,624
	S&W Reimbursement	\$0		\$0	*We need to make sure this is done for next year so we can look at reducing the levy and adjust Tort accordingly.	\$0
	<u>Total Revenue</u>	\$19,382		\$14,615		\$16,624
	<u>Expenses</u>					
5310	Accounting Service	\$15,625	anticipate FY23 to be more due to change in accounting method taking more time.	\$21,000		\$21,000
	<u>Total Expenses</u>	\$15,625		\$21,000		\$21,000
						(\$4,376)
	Fund Balance			\$103,794		\$99,418

12	<u>Public Health</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3310	Building Permits	\$16,181		\$10,945		\$15,000
3380	Misc Income	\$1,100		\$2,000		\$1,000
3630	Garbage Charges	\$289,591	6/15/22: 1,380 customers @ \$17.75. w/ 1.00 increase in Dec. (at least) inflation cost may raise this revenue higher.	\$300,428	2023: 1,380 customers @ \$18.25. w/ \$.50 increase goes to \$18.75 in Dec. (at least) inflation cost may raise this revenue higher.	\$305,000
3810	interest income	\$276				\$250
3880	Miscellaneous	\$88		\$2,228		\$100
<u>Total Revenue</u>		\$307,236		\$315,601		\$336,350
<u>Expenses</u>						
4210	Salaries	\$0	Code Enforcement Officer for FY23??? To keep up with code violations. 1000 hrs @ \$20/hr			\$20,000
5350	Contractual Services other contract labor (mowing, sidewalk snow removal, demo, custodial.)	\$10,180	FY22 has custodial (\$1,920) and sidewalk snow removal (\$8,240). Estimate more snow for FY23. City Building Demo FY 23	\$4,037	Dayton Building Demo \$100,000	\$105,000

12	<u>Public Health</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
5370	Building Inspector	\$16,800	?double check new contact cost.? Yes FY 23 is \$17,400	\$17,400		\$18,000
5480	Contract Labor: Garbage charges (Moring)	\$230,615		\$239,111		\$250,000
5500	Animal Care	\$1,117		\$1,254		\$1,000
5510	Postage	\$2,013		\$869		\$2,500
5520	Telephone	\$266	might go back to zero	\$0		\$500
6280	Supplies & materials	\$310		\$186		\$800
8300	Equipment	\$108	*Purchase Gator for Code Enforcement FY23	\$12,621		\$1,500
9290	Misc Expense	\$1,290	FY22: 850 was for public restroom elec., and 400 for COVID tests	\$584		\$1,200

12	<u>Public Health</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Total Expenses</u>	\$252,519	NOTE: Due to high balance reserve in this fund, exec. comm. decided to recommend transfer of 50%? to general fund in FY23. = No new position and equipment purchase instead.	\$276,062		\$400,500
	<u>Net:</u>	\$54,717				-\$64,150
	Fund Balance		*We are going to take \$65,000 out put \$25,000 in Veh replacement and \$40,000 in general fund	\$191,032		\$126,882

13	<u>IMRF</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	Property Tax	\$157,425	levy for FY23 was reduced to keep taxes under 5% increase.	\$151,076		\$99,600
3420	replacement tax	\$0	1) this was not done in FY22. should it have been? 2) is this a transfer from total replacement tax revenue shown in general fund??	\$0	1/4 of 30k from Tort fund rest from w/s	\$24,100
<u>Total Revenue</u>		\$157,425		\$151,076		\$123,700
<u>Expenses</u>						
4630	<u>Retirement Contributions</u>	\$132,468		\$108,053		\$98,000
	Net:	24,957.00	\$330,000 fund balance. Lower Tax Levy	\$43,022.93		\$25,700
	Fund Balance			\$288,525		\$314,225

14	<u>Social Security</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	Property Tax	\$52,627		\$56,366	Tax Levy	\$64,243
<u>Total Revenue</u>		\$52,627		\$56,366		\$64,243
<u>Expense</u>						
4610	Social Security	\$59,324	per clerks salary projections for FY23. due to slight drop in overall salary costs.	\$52,648		\$62,000
	Net:	\$6,697		\$3,718		\$2,243
	Fund balance			\$9		\$2,252

15	<u>Tort Liability</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	Property Tax	\$131,701		\$140,999		\$160,771
<u>Total Revenue</u>		\$131,701		\$140,999	1/4 of 30k from Tort fund rest from w/s	\$160,771
<u>Expense</u>						
5790	Loss Prevention Salaries	\$30,000	Cheryl, Police Chief, Darin, PW Director	\$30,000	Increases 8% to 8100	\$32,400
5910	Insurance	\$83,678		\$88,642		\$92,000
9290	Misc Expense	\$0		\$1,484	\$30,000 (annual) \$21,000 this Fy + \$9700 set up Cybersecurity/IT	\$35,000
<u>Total expense</u>		\$113,678		\$120,126		\$159,400
	Net:	\$18,023		\$20,873		\$1,371
	<i>balance at beginning of FY.</i>			\$27,557		\$28,928

FY21 deficit was due to 1/2 payment of FY20

*Note: bill which actually occurred on 5/7/21 (FY21). Then a full payment was made on 11/25/20. As a result, the net deficit drew down the fund balance into negative balance. Auditors said this was ok for short time since prop. tax collections in June 2021 would restore a positive balance.

17	<u>Crossing Guards</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	Property Tax	\$9,415		\$9,982		\$11,340
<u>Expenses</u>						
4210	Salaries	\$0		\$27,108		\$14,000
	Net:	9,415	Comes from fund balance	\$17,126		(\$2,660)
	Fund Balance			\$14,584		\$11,924

18	<u>Police</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	Property Tax	\$135,160		\$146,204	Increases in FY24 Levy	\$211,707
3130	Loss Prevention Salary	\$7,500		\$0		\$7,500
3170	SRO reimbursement	\$60,631		\$57,450		\$62,000
3340	Misc Income	\$50		\$100	Misc Inc GF	\$50
3380	Admin Towing	\$34,401		\$21,655		\$35,000
3510	Court Fines	\$30,451		\$35,697		\$25,000
3520	Parking Fines	\$7,143		\$6,840		\$8,000
3530	DUI Equipment	\$4,705		\$3,999		\$2,500
3540	Police Vehicle-Cir Clerk	\$175				\$200
3550	Police Reports	\$240		\$355		\$300
3580	Other Fines	\$7,151		\$8,002		\$5,000
3750	camera grant new FY20	\$4,893		\$4,893		\$2,000
3880	Misc Income	\$33		\$5,378	Possibly get \$3000 from circuit clerk for e tickets	\$3,500
Total Revenue		\$292,533		\$290,573		\$362,757
<u>Expenses</u>						
4210	Salaries	\$657,892	clerk's base pay calculation for FY23	\$662,984	*Added \$60,000 for 10th officer	\$740,000
4220	Temp. Salaries	\$720		\$400	AOP no Part- time	\$1,000
4230	Salaries – OT	\$70,956		\$87,713	Should go down with Greg back	\$75,000
4240	holiday/vacation spec. pay (new FY22)	\$0		\$0	New Line item	\$33,000

18	<u>Police</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
4710	Uniforms	\$2,502	Small buffer to outfit Tim and new promotions	\$3,033	Add \$1400 Class A Uniforms for 4 command	\$6,800
5120	Maint Equip	\$1,710		\$1,194		\$3,000
5130	Maint Vehicles	\$15,393		\$16,740		\$17,000
5280	Drug Investigations/Educa	\$901		\$510	\$5400 in Cannabis Funds Split 90/10 with PR	\$4,860
5330	Legal Service	\$0		\$473	Just take out of GF	\$0
5350	Admin Towing Disb	\$56,703	no vehicle purchased planned. Not going to use this anymore. Gen fund	\$269	Two trucks see general fund: 3 veh if funds available	\$60,000
5370	Contractual Services	\$9,897		\$24,177		\$25,000
5510	Postage/Supplies	\$1,491		\$1,970		\$2,000
5520	Telephone	\$12,566		\$12,215		\$14,000
5530	Publishing/Printing	\$982		\$1,087		\$1,000
5610	Dues	\$851		\$620		\$800
5630	Training	\$5,654		\$4,285	Add. \$4400 Police Staff and	\$10,400
5720	Police Training Institute	\$0	for possible cost of new hire.	\$0		\$6,000
5730	Recruitment & Testing	\$656		\$903		\$1,000
6550	Auto-Fuel	\$36,349		\$27,521		\$30,000
8200	Cap Equipment	\$6,124		\$7,275	Add. \$10,100 Starcom Repeaters 3 Towers	\$17,500

18	<u>Police</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
8300	Office Equip ("EQUIPMENT" on transactions) Change to Police Equipment	\$80		\$10,078	Add: \$4765 Flashlights, Taser Cart, Taser Batt, Stop Sticks	\$14,800
8400	Cap Vehicles	\$24,609	Only 2 vehicle loans at this time	\$12,356	2021 Ford \$7391/yr Maturity 6/2/25	\$7,400
8500	Computer Equip.	\$2,550	\$1400 new computer for new office	\$1,685		\$2,500
8600	Fire Arms	\$764		\$2,471		\$2,800
8810	DUI Equipment	\$0		\$0	* 3 Axon In car Cameras potential grant	\$50,000
9100	Other Expenditures	\$1,499		\$882		\$2,000
9290	Misc	\$14	Police PR	\$14		\$0
9222	Contingency			\$11,302		\$500
9290	police PR fund (changed from Misc. line item	\$0		\$0	*Add line item NNO/SRO Programs	\$500
<u>Total expenses</u>		\$910,863		\$892,157		\$1,128,860
	Net	\$618,330		\$601,584		(\$766,103)

19	<u>Street Lighting</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	Income					
3110	Property Tax	\$24,635		\$26,402		\$30,069
	<u>Total Revenue</u>	\$24,635		\$34,102		\$30,069
	<u>Expenses</u>	\$39,962	Why did FY22 electric costs go down??	\$37,322		\$39,000
	<u>Total expense</u>	\$39,962		\$37,322		\$39,000
	Net:	-\$15,327		-\$3,220		-\$8,931
	Fund Balance			\$61		-\$8,870

20	<u>Motor Fuel Tax</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3430	Allotment	\$148,108	IML estimate for FY23	\$148,377		\$148,000
3440	Rebuild Illinois	\$81,743	expecting one more rebuild illinois check in FY23		1/4 of 30k from Tort fund rest from w/s	\$0
3810	Interest	\$1,162		\$2,098		\$2,090
3880	Misc Income			\$0		\$0
<u>Total Revenue</u>		\$231,013		\$150,474		\$150,090
5140	Maint Streets	\$225,433	chip seal, including oregon Trail.	\$145,570		\$150,000
5320	Engineering Service	\$0		\$20,572		\$19,000
6280	Maintenance Materials	\$0				\$0
<u>Total expenses</u>		\$225,433		\$166,143		\$169,000
	Net:	5,580		\$15,668		-\$18,910
	Fund Balance			\$453,447		\$434,537

21	<u>Street & Alley</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	Property Tax	\$52,241		\$55,222		\$62,939
3120	Loss Prevention Salary	\$7,500		\$0	1/4 of 30k from Tort fund rest from w/s	\$7,500
3340	Closure Permit Fees	\$200		\$300		\$250
3380	Street Maint Agreement	\$2,988		\$1,215		\$1,200
3720	Traffic Signal Maint	\$23,067		\$0		\$15,000
3880	Mis Income	\$67,579	FY22: included \$62,500 from sale of dump truck...which should have gone into general fund vehicle replacement account.	\$4,226	Sale of bucket truck \$ and estimate any insurance coverage	\$3,000
<u>Total Revenue</u>		\$153,575		\$60,963		\$89,889
<u>Expenses</u>						
4210	Salaries	\$239,730	Added \$45,000 for 1/2 PW Dir	\$275,170		\$312,000
4220	Summer help	\$4,074		\$6,569		\$6,600
4230	Overtime	\$10,007				\$20,000
4710	Uniform Allowance			\$4,927		\$3,300
5110	Maint Bldg	\$0	Comed Lights \$3300	\$4,873	Cost of any roofs	\$4,500
5120	Maint Equip	\$2,843		\$6,908		\$5,000
5130	Maint Vehicles	\$3,838		\$7,223		\$3,000

21	<u>Street & Alley</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
5480	Contract Labor	\$44,320	reduce tree trimming by 9K, increase snow removal by 34K, add 12K for tree replacement program (max. per year)	\$88,285		\$82,000
5510	Office Supplies	\$40		\$1,812		\$100
5520	Telephone	\$4,875		\$5,000		\$4,200
5630	Training and travel	\$140	ASC cert. (1000) & operator lisc.(350)	\$1,572		\$1,800
5710	NICOR	\$1,705		\$1,339		\$2,000
6120	Equip & Grounds	\$11,186		\$19,935	\$7500 Stump Grinder here?	\$16,500
6280	Supplies & Materials	\$40,626	FY23 includes and traffic signal costs, and increase in salt costs.	\$31,436		\$35,000
6550	Auto-Fuel	\$17,604	Fuel cost have increased	\$20,449		\$25,000
8300	Purchase Equipment/Loans	\$101,900	FY23 loan payments = \$17,040. Also recommendati on to purchase mechanics lift and bucket truck. Total cost = ??? \$6000 diag, and \$15000 lift	\$45,255	Roller: \$9500 Skid Loader \$68,000/over 2 years Est sale price \$22,000 Pav Grinder \$6500 Tools \$2000 Safety \$3500 Stump grider \$7500	\$54,500
9100	Misc	\$3,919		\$1,891		\$2,500

21	<u>Street & Alley</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
9110	Return Street Ex Bonds			\$695		\$2,500
9290	Contingency	\$0		\$45,430	Traffic Light fix	\$0
<u>Total expenses</u>		\$486,807		\$561,270		\$580,500
	net	\$333,232		\$500,306		(\$490,611)
	<i>balance at beginning of FY.</i>				Transfer	(\$490,611)

22	<u>Road & Bridge 1%</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY24 Budget
<u>Income</u>						
3110	Property Tax	\$38,664		\$38,845		\$39,000
3460	Sales Tax Capital Fund (1% sales tax)	\$397,941	FY23: if consumers cut back on spending due to inflation.	\$448,464		\$400,000
3880	Misc Income	\$0		\$0		\$1,000
Total Revenue		\$436,605		\$487,309		\$440,000
5140	Street & Sidewalk	\$25,689		\$13,861		\$20,000
5480	Professional Service	\$75,128	9%-11% over project cost engineering observation. (check)	\$12,839		\$75,000
6720	Sales Tax Cap Improv	\$536,669	3rd St. reconstruction (300,000 remaining?), Jefferson/Madison/1st St. (344,261).		Monroe, Franklin and Second 147431, 100 N 3rd \$385,000 (= \$532,431) 9th Street (added 10%)	\$585,674
7100	Debt Payments - Loan	(not separated)	includes interest on 2021A bond (106,500) and Settlers Ridge loan (\$7,700)	(not separated)		\$114,000
Total Expenses		\$611,797		\$1,196,075		\$794,674
	NET	-\$175,192		-\$708,766		(\$354,674)
	Fund Balance			\$770,542		\$415,868
Note:	<i>note: associated engineering cost for construction projects = 10% for construction observation + 8% for design and engineering specs + bidding prep. A \$1M construction project would equal \$185,000 in additional engineering costs.</i>					

25	<u>Recreation</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>					
3110	Property Tax	\$9,363		\$10,057		\$11,425
	<u>Total Revenue</u>	\$9,363		\$10,057	1/4 of 30k from Tort fund rest from w/s	\$11,425
	<u>Expenses</u>					
9100	Misc -WATER SPLASH PARK	\$9,363		\$10,027		\$10,000
	<u>Totals</u>	\$9,363		\$10,027		\$10,000
	NET			\$0		\$1,425
	Fund Balance					\$1,425

26	<u>Band</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>					
3110	Property Tax income	\$2,958		\$3,201		\$4,253
	<u>Expenses</u>					
4210	Expenses Salaries- Band	\$2,400	AOP (2,000), park concert (1,000 + 150), market (300)	\$4,041		\$3,500
	Net	\$558		-\$841		\$753
	Fund Balance			\$6,657		\$7,410

27	<u>Civil Defense</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>					
3880	Misc Income	\$8,284		\$1,307		\$7,000
	<u>Expenses</u>					
5520	Telephone	\$172		\$85		\$250
9290	Misc Expense	\$17,957		\$6,425	Generator City Hall	\$95,000
	<u>Total Expenses</u>	\$18,129		\$6,510		\$95,250
	NET	-\$9,845		-\$5,203		-\$88,250
	Fund Balance			\$251,991		\$163,741

50	<u>Water/Wastewater</u>	Fy 2022	Fy 2023	Fy 2024
	<u>Personnel</u>			
4210	Salaries-Regular	\$271,236	\$271,020	\$315,000
4220	Salaries - Temp	\$22,087	\$14,417	\$18,000
4230	Salaries - OT	\$12,218	\$29,026	\$18,000
4260	Salaries - Office	\$0	\$4,574	\$6,000
4710	Uniform Allowance	\$2,192	\$2,226	\$2,500
	<u>Total Personal Expense</u>	<u>\$307,733</u>	<u>\$321,263</u>	<u>\$359,500</u>
	<u>Contractual Services</u>			
5120	Vehicle Maint	\$0	\$1,835	\$2,000
5150	Maintenance	\$29,414	\$67,200	\$50,000
5330	Audit/Legal	\$14,875	\$20,000	\$20,000
5320	Engineering Service	\$0	\$3,483	\$10,000
5330	Data Processing	\$625	\$750	\$1,000
5480	Other Prof Service/Sludge Removal	\$50,296	\$62,847	\$70,000
5510	Postage	\$6,206	\$9,728	\$10,000
5520	Telephone	\$2,160	\$1,000	\$2,500
5540	Permit&License	\$11,000	\$11,000	\$11,000
5630	Training&Travel	\$4,908	\$3,053	\$5,000
5640	Office and Operational Expenses	\$10,239	\$33,495	\$15,000
5710	Utilities	\$63,185	\$59,261	\$80,000
5790	Other Service Charges	\$122	\$4,428	\$10,000
	<u>Total Contractual Services</u>	<u>\$193,030</u>	<u>\$278,080</u>	<u>\$284,500</u>
	<u>Commodities</u>			
6550	Automotive Fuel/Oil	\$5,564	\$10,270	\$12,000
6560	Chemicals	\$21,834	\$32,087	\$35,000
	<u>Total Comondities</u>	<u>\$27,398</u>	<u>\$42,357</u>	<u>\$47,000</u>
	<u>Capital Outlay</u>			
8200	Contingency	\$0	\$5,744	\$20,000
8300	Equipment	\$13,481	\$22,408	\$20,000
8500	Bond Payment (2021B, IL175543, IL755809, IL72832)	\$0	\$553,704	\$537,100
	2013 Bond Payment - Interest	\$32,978	\$0	\$0
	2013 Bond Payment - Principal (Retire: 12/01/27)	\$250,000	\$0	\$0
	IEPA WPCRFL (IL72832) - Wastewater Treatment Plant Improvments (Ret 3/13/31)	\$145,536	\$0	\$0

50	<u>Water/Wastewater</u>	Fy 2022	Fy 2023	Fy 2024
	IEPA WPCRFL (IL75296) - Well Buildings and Reservoir Painting (Ret 5/1/38)	\$116,750	\$0	\$0
8810	IEPA WPCRFL (IL74369) Sewer Lining (Retire: 7/3/40)	\$69,800	\$0	\$0
	IEPA PWSRFL (IL75543) - Water Main Replacement - Phase 1 - (Ret: 6/1/40)	\$25,900	\$0	\$0
	IEPA PWSRFL (IL17671) - Water Main Replacement - Phase 2 - (Ret: 1/1/41)	\$30,100	\$0	\$0
	IEPA PWSRFL (IL75809) - Water Main Replacement - Phase 3 - (Ret: 9/3/41)	\$0	\$0	\$0
8820	Water and Sewer Capital Improvments	\$67,863	\$156,028	\$200,000
	<u>Total Capital Outlay</u>	<u>\$752,408</u>	<u>\$738,884</u>	<u>\$777,100</u>
	<u>Other Expenditures</u>			
9100	Loan for W/S Dept. Upgrades		\$29,933	
9130	IEPA Storm Sewer Project (IL174369 a	\$32,978	\$187,036	\$187,036
9110	IEPA Construction Expenses - 17			
9290	Miscellaneous Expenses	\$41,510	\$5,191	\$20,000
9530	Intergovernmental Agreement			
9950	Interfund Operating Transfer			
	<u>Total Other Expenditures</u>	<u>\$74,488</u>	<u>\$222,160</u>	<u>\$207,036</u>
	<u>Total Expenses</u>	<u>\$1,355,057</u>	<u>\$1,602,744</u>	<u>\$1,675,136</u>
	<u>Revenue - Water</u>			
3610	Water Sales	\$658,944	\$780,532	\$815,000
3130	Loss Prevention	\$7,500	\$7,500	\$0
3630	Turn ON Fees	\$3,360	\$3,610	\$2,000
3640	Tap-On Fees	\$300	\$0	\$500
3650	Meter Sales	\$2,823	\$2,350	\$2,000
3660	Industrial Waste Fee	\$18,810	\$13,410	\$10,000
3670	Water Hook Up Fees	\$3,500	\$0	\$2,000
3680	Unmetered Water	\$298	\$47	\$500
3880	Miscellaneous Income	\$114,952	\$1,014	\$10,000
	<u>Total Revenue - Water</u>	<u>\$810,499</u>	<u>\$808,473</u>	<u>\$842,000</u>

50	<u>Water/Wastewater</u>	Fy 2022	Fy 2023	Fy 2024
	<u>Revenue - Sewer</u>			
3620	Sewer Sales	\$715,483	\$856,995	\$895,000
3670	Sewer Hook Up Fees	\$1,500	\$0	\$2,000
3810	Interest Income	\$1,437	\$6,590	\$1,000
3880	Miscellaneous Income	\$12,645	\$141	\$1,000
	<u>Total Revenue - Sewer</u>	\$731,065	\$863,726	\$899,000
	<u>Total Revenue - Water and Sewer</u>	\$1,541,564	\$1,672,199	\$1,741,000
	<u>Net Income/Loss</u>	\$186,507	\$69,455	\$65,864

60	<u>City Hall Cap Fund</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>					
3140	Gaming Income	\$40,000	FY23: 50K from gaming	\$50,000	Fy24 60kk 10k will go to Sarah Phelps Cap	\$60,000
	<u>Total Revenue</u>	\$40,000		\$50,000		\$60,000
	<u>Expenses</u>					
9100	Building loan	\$0		\$34,987		\$27,500
9110	(Misc) City Hall Cap Fund	\$45,250		\$51,407		\$10,000
9120	Building	\$0	*Add line item to include Drive Up Capital Improvements	\$0	New Line Item? Sarah Phelps future maintenance *Gaming Transfer Change fund name to capital building fund? \$89,000 City Hall Roof	\$100,000
	<u>Total expenses</u>			\$51,407		\$137,500
	Net					(\$77,500)
	Fund Balance			\$35,141	Transfer	(\$42,359)

61	Coliseum Fund	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	Tax Income					\$42,526
3820	Rent Income					\$300
3880	Misc Income				No gaming Transfer	\$0
Total Revenue						\$42,826
<u>Expenses</u>						
5110	Maint Building & Grounds	\$2,581	Fix Brick (outside paint rail \$1700) Door fob,electrical	\$2,668		\$11,000
5120	Main Equipment	\$1,072		\$2,317	Need two new furnaces in the basement	\$20,000
5360	Janitorial	\$5,750		\$5,520		\$6,000
5480	Contract Labor	\$10,362		\$1,002	Add cost for engineering of new interior ADA Ramp	\$2,000
5520	Utilities	\$2,619	FY23 includes internet, phone, and utilities.			\$6,000
6120	Bldg Materials	\$0		\$140		\$500
6280	Maintenance Supplies	\$0		\$0		\$0

61	Coliseum Fund	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
8200	Building Improvements	\$168,181	Deck and other projects	\$14,129	\$109,000 roof \$2,200 for masonry, \$5000 for Engineering of new ADA Ramp to basement	\$129,000
9290	Misc Expense	\$0				\$1,000
<u>Total expenses</u>		\$190,565		\$25,776		\$175,500
	Net			\$76,153		-\$132,974
	Fund Balance		70K year end transfer from Gaming Year end fund balance would be \$50,244	\$159,743		\$26,769

62	<u>City Hall Operations</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>					
3115	Gaming Income	\$0	FY23: all revenue is a transfer from general fund.	\$17,700	Gaming Transfer Need Line Items #	\$17,700
	<u>Expenses:</u>					
5110	Maint Building	\$3,011		\$4,874	Window Screens	\$3,000
5120	Maint Equipment	\$866		\$2,900		\$1,000
5360	Janitorial Service	\$3,775		\$3,851		\$4,000
5710	Utilities	\$386		\$229		\$500
6120	Maint Supply - Equip	\$749		\$2,973		\$1,000
6520	Supplies & Materials	\$1,498		\$2,708		\$3,000
8200	Buildings	\$0			Update Council Room	\$5,000
9290	Misc	\$685			New Computer	\$1,500
	Total expenses	\$10,970		\$17,535		\$19,000
	Net					(\$1,300)
	Fund Balance	-\$10,970		\$60	Transfer	(\$1,240)

63	<u>Group Insurance</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>					
3110	Property Tax	\$52,241		\$55,222		\$62,939
3120	S&W Reimburse		*Are we making a transfer annually?	\$0	Reminder to transfer	\$15,000
3210	Retiree Insurance	\$12,412	FY23: Mike and Charlene only	\$11,457	FY24: Mike, Charlene, Shawn	\$14,500
3830	Flex Spending	\$15,070		\$15,486		\$15,500
3880	Misc	\$0		\$896		\$0
	<u>Total Revenue</u>	\$79,723		\$83,061		\$107,939
	<u>Expenses</u>					
4510	Health Insurance	\$323,935	Includes employee deductibles, premiums.	\$350,000	\$214,002 is the estimate	\$290,000
4520	Life Insurance	\$4,776		\$4,644		\$4,900
	One time transfer					
	<u>Total Expense</u>	\$328,711		\$354,644		\$294,900
	net	-\$248,988		-\$271,583		-\$186,961

Notes Beginning FY22 fund balance is \$54,957 (includes \$50K in Envision account which pays for employee deductible costs) City continues to

65	<u>Economic Development</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Income</u>					
3180	Transfer from Gen. Fund ;Video Gaming excess over \$95,000	\$31,247	40k to general fund, 50K to City Hall Cap. Imp., 70K to Coliseum, anything above 160K goes to ED fund. <u>+ increase in gaming machine fees go to ED.</u> \$15,000	\$40,000	\$168,908 (est) \$40,000 Gen, \$60,000 City hall (inlcudes \$10,000 for Sarah Phleps) remaining ED	\$69,900
3250	Franchise License	\$39,291		\$51,943	1/4 of 30k from Tort fund rest from w/s	\$40,000
3280	NOTE: Internet state sales tax will increase this revenue by 3.59% for FY19. Estimate of \$18,000 additional funds. Thus, 3.59% of sales tax revenue will be placed into ED.	\$82,223	FY23: anything over 754,000 in state sales tax goes to ED.	\$0	* 3.85% of state sales tax 750,000	\$28,875
	Misc Income	\$0		\$17,250		\$0
	Interest	\$0		\$0		
<u>Total Revenue</u>		\$121,514		\$109,193		\$138,775
	<u>Expenses</u>					
4210	Salaries	\$0		\$0		\$0

65	<u>Economic Development</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
5340	Beautification	\$48,875	Hagemann, Carreno, Ehmen	\$38,106	Watering: \$25,300 Chemicals: \$2,750 Planting: \$6000 42" \$8,000 30" \$6,000 Bells \$3550 Year end clean up \$700 Sarah Phelps Initial \$700 John Phelps \$7000 Sarah Phelps by sign \$4000	\$65,000
5350	Contract prof. services	\$16,769	CMAAA??	\$65,182	1/2 of C Manheim (\$17,000) BNSF Rental (\$1200) postage and Printing (4000) website (2000) CMAAA Director (\$20,586) = \$1800/mo Total - \$44,786 + \$4300 for City Sign re-install	\$66,000
5760	Organizational membership / Chamber partnership	\$7,075		\$13,875		\$14,000
5780	iFiber	\$0		\$0		\$0
9530	Misc. Ec Development	\$11,567	Façade Grants for Comm Owned Properties?	\$14,972		\$15,000

65	<u>Economic Development</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
	<u>Total expenses</u>	\$84,286		\$132,134		\$160,000
	net	\$37,228	*Add more from gaming or leave deficient?	-\$22,941		-\$21,225
	Fund Balance			\$78,343		\$57,118

70	<u>TIF Fund</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3110	TIF Property Tax					
	Total Revenue	\$211,238		\$281,003		\$367,227
<u>Expenses</u>						
5480	Other professional services	\$35,047	Manheim \$31,104 +\$2k Marketing, Jacob&Klein = \$1170 Annual	\$38,644	Manheim Contract Estimate for 8% COLA = \$34,500 split between TIF and ED (\$17000) J&K (\$1700) Total - \$18,700	\$35,000
9100	other expenditures	\$19,615	*River path TIF or ARPA School, Rivers Edge, Trestle Ridge, etc..	\$203,884	Hagemann \$1969 Mobel \$36,378 OCB \$42,100 Trestle \$1974 Wiggale \$3584 CUSD 220 \$6392 Façade \$20,000 Lease Grants \$25,000 Admin Fee \$11,733 TIF Marketing \$15,552 = \$169,681	\$200,000
Total Expenses		\$54,662		\$242,528		\$235,000
	Net					\$132,227
Fund Balance			\$310,000	\$350,409	Projected net: \$547955	\$482,636

72	<u>Farmers Market</u>	Actual FY22	FY23 comment	Actual FY23	FY24 comment	FY 24 Budget
<u>Income</u>						
3880	Misc Income		Vendor Reg \$1190.00 Vendors \$980 Food Truck Vendors \$210 Donation from Hectors \$800.00 Link Funds \$2200	\$4,890		\$4,000
	Vendor Fees					\$0
	Link					
<u>Total Revenue</u>						\$4,000
<u>Expenses</u>			ILFIMA ASSOC \$75.00 Marking Prints ? Table Cloths \$199 Supplies \$262			\$3,050
	Music		150/music event			
	Equipment/supplies					
	Salary		to market manager (1250)		Market Manager Salary Remaining FY \$3750 + March Apr May	\$5,000
	Other professional services	\$176	SNAP payment system (180) + LINK payments (1760)	\$2,981		
	Total Expenses	\$176		\$2,981		\$8,050
	NET					-\$4,050
	Fund Balance			\$3,413		-\$4,637