

MAJOR REVENUE SOURCES

DESCRIPTIONS, PROJECTION ASSUMPTIONS AND TRENDS

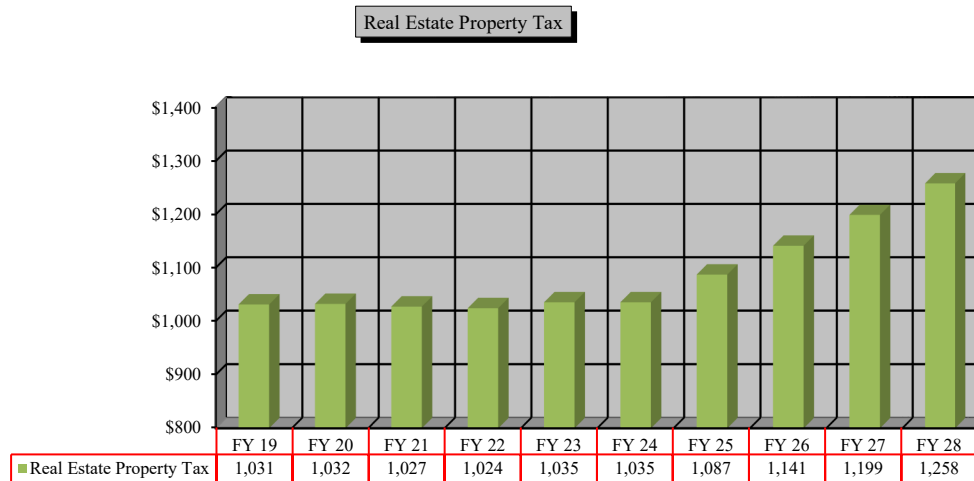
Early in the budget process, each revenue account is analyzed, and the current fiscal year's budgeted amounts are revised to form a more accurate basis for the next fiscal year's budgeted revenues. Detailed revenue accounts are provided at the beginning of each fund in this budget document. The following revenue descriptions, assumptions, and trends are provided only for the most significant or major revenue sources.

Discussion of grants, contributions from property owners for infrastructure improvements, and bond issue proceeds are not included due to their usual one-time and one-project nature. Generally, this document section consists of revenues for operations above \$500,000 in governmental funds and above \$300,000 in enterprise funds.

The City of Carbondale adopts its annual Tax Levy Ordinance in November or December each year for revenues to be received in the following fiscal year. From 2004 – 2010, the City did not levy property taxes. The levy was reinstated in 2011 to cover Public Safety's Pension Funds contributions.

Increases in 2025 - 2028 are expected to increase 5 percent per year. However, the required City increase to public safety pension plan contributions is expected to rise 7 percent per year to meet the high cost of benefit maintenance and demographic changes. Five percent is the maximum permissible without citizen agreement. In the long run, the levy may increase to meet future liabilities.

1. Real Estate Property Taxes: General Fund and Local Improvement Fund.



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Real Estate Property Taxes	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	1,031,423	1,031,929	1,026,641	1,023,804	1,035,289
\$ Increase (Decrease) from Prior Year	178	506	(5,288)	(2,837)	11,485
% Increase (Decrease) from Prior Year	0.0%	0.0%	(0.5%)	(0.3%)	1.1%
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	1,035,331	1,087,098	1,141,452	1,198,525	1,258,451
\$ Increase (Decrease) from Prior Year	42	51,767	54,345	57,073	59,926
% Increase (Decrease) from Prior Year	0.0%	5.0%	5.0%	5.0%	5.0%

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2. Home Rule Sales Tax: Beginning July 1, 2015, the Home Rule Sales Tax increased to 2.5 percent of gross retail sales of tangible personal property, excluding vehicles, which require a title and registration.

The State of Illinois Constitution allows cities with a population of more than 25,000, or if less, may elect by referendum, to become a home rule unit. The City's home rule sales tax became effective on September 1, 1992. The Illinois Department of Revenue administers the tax. The tax revenue is remitted to the City during the third month after the month in which the retail sale is made.

During FY 1999, the City Council approved an additional $\frac{1}{4}$ percent Home Rule Sales Tax which became effective on July 1, 1999. This increase is passed through to the Carbondale Community High School District #165 for the abatement of a major portion of the property tax levy principal and interest related to a bond issue for financing the development of a new four-year high school facility.

During FY 2006, the City entered into an agreement with Southern Illinois University that annexed approximately 2,700 acres, including the SIU Main Campus and the University Farms area. The area annexed included several retail establishments that will provide the City with new Home-Rule and Municipal Sales Tax Revenues.

During FY 2008, the City Council approved an additional $\frac{1}{2}$ percent Home Rule Sales Tax increase effective January 1, 2008. Of this increase, $\frac{1}{4}$ percent is designated to pass through to Southern Illinois University in an amount not to exceed one million dollars annually over twenty years. These funds will be used to assist the University in paying costs associated

with the Saluki Way project. The City of Carbondale will retain the remaining portion of the $\frac{1}{2}$ percent Home Rule Sales Tax increase to fund General Fund operations.

During FY 2010, the City again approved an additional increase of $\frac{1}{2}$ percent, effective July 1, 2010, bringing the Home Rule Sales Tax rate to 2 percent. In part, the increased revenue will be used to pay debt service on a General Obligation Bond to finance the construction of a new Police facility.

During FY 2014, the City approved an additional increase of $\frac{1}{4}$ percent, effective July 1, 2014, and again on July 1, 2015, bringing the Home Rule Sales Tax rate to 2.5 percent. The increased revenue will be used to offset operating expense increases and will help to fund General Fund operations.

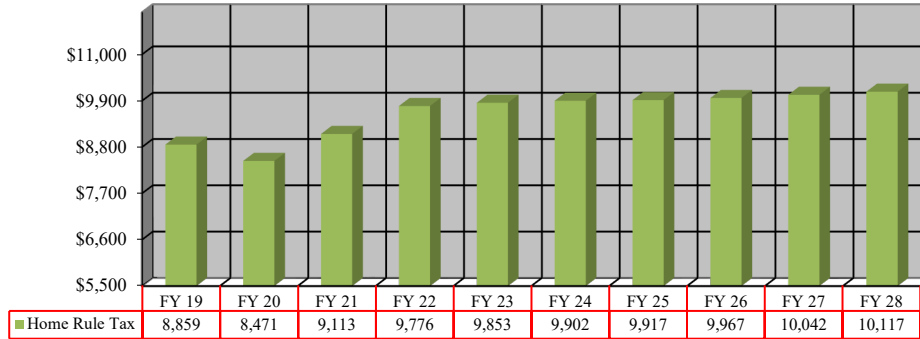
In July 2017, Illinois began collecting a 2.0 percent handling fee on Home Rule Sales Tax collections. This fee was reduced to 1.5 percent in July 2018 and remains in place today.

Covid-19 losses in FY 2021 were offset by transferring the $\frac{1}{8}$ percent of the home rule tax that had been transferred to the Local Improvement Fund in the General Fund. FY 2022/2023 revenues reflect the reversal of that transfer. FY 2024 and future projected revenues are estimated to return to pre-pandemic levels and remain flat, with inflationary increases offset by decreased purchasing.

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Home Rule Sales Tax



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Home Rule Sales Tax	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	8,859,228	8,470,723	9,113,076	9,775,996	9,853,214
\$ Increase (Decrease) from Prior Year	(193,187)	(388,505)	642,353	662,920	77,218
% Increase (Decrease) from Prior Year	(2.1%)	(4.4%)	7.6%	7.3%	0.8%
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	9,901,714	9,917,260	9,966,846	10,041,597	10,116,909
\$ Increase (Decrease) from Prior Year	48,500	15,546	49,586	74,751	75,312
% Increase (Decrease) from Prior Year	0.5%	0.2%	0.5%	0.7%	0.8%

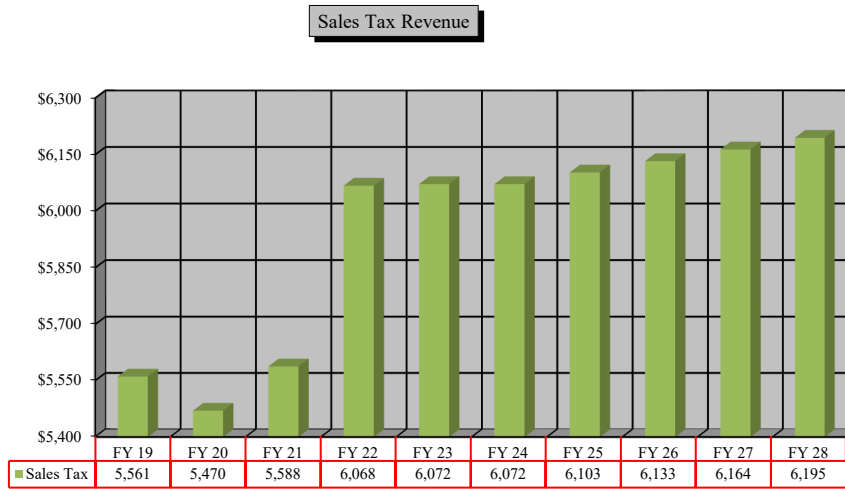
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3. **Sales Tax:** General Fund, 1 percent tax with the same taxable basis as the 1 percent Home Rule Sales Tax plus licensed vehicles.

afterward. Periods of declining enrollment and employment at SIU remain concerning but appear to improve.

The economic downturn in fiscal year 2021 resulted from the Covid-19 pandemic. Sales tax returns rebounded sharply in the fiscal year 2022 and are estimated to remain higher than pre-pandemic levels during the fiscal year 2024 and have slight increases



Sales Tax	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	5,561,309	5,469,656	5,588,447	6,067,941	6,072,328
\$ Increase (Decrease) from Prior Year	(134,300)	(91,653)	118,791	479,494	4,387
% Increase (Decrease) from Prior Year	(2.4%)	(1.6%)	2.2%	8.6%	0.1%
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	6,072,328	6,102,690	6,133,203	6,163,869	6,194,688
\$ Increase (Decrease) from Prior Year	0	30,362	30,513	30,666	30,819
% Increase (Decrease) from Prior Year	0.0%	0.5%	0.5%	0.5%	0.5%

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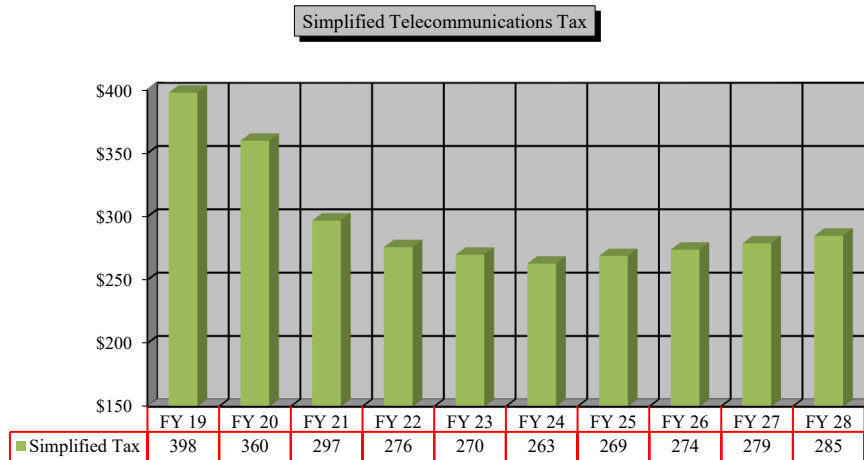
4. Simplified Telecommunications Tax: General Fund, 5.75 percent Gross Receipts Tax.

In March 1993, the City adopted an ordinance that applies a utility tax to users of cellular telephones and transmissions of messages by magnetic and fiber optic methods.

On January 1, 2003, the City adopted the State of Illinois' "Simplified Tax." This new method of taxation on telecommunications is no longer administered and collected by the City but by the State of Illinois and passed thru to the City. The new Simplified Tax collects taxes on all telephone revenue generated for long-distance calls both in and out of State at a rate of

5.75 percent. The City's prior Utility Tax was only charged on intra-state call revenues at a rate of 5 percent.

Losses in FY 2021 and FY 2022 are estimated as the result of the Covid-19 pandemic as university students stayed away from campus as classes were held remotely. We anticipate lower revenues for the future as we expect cell phone plans to remain based on the permanent home region of future students. Additionally, conversion from standard POTS to VOIP plans will soften coming years. Future year increases are based on anticipated inflationary increases in cell phone plan costs.



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Simplified Telecommunications Tax	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	398,298	359,714	296,803	275,550	270,039
\$ Increase (Decrease) from Prior Year	(18,247)	(38,584)	(62,911)	(21,253)	(5,511)
% Increase (Decrease) from Prior Year	(4.4%)	(9.7%)	(17.5%)	(7.2%)	(2.0%)
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	263,288	268,554	273,925	279,403	284,991
\$ Increase (Decrease) from Prior Year	(6,751)	5,266	5,371	5,478	5,588
% Increase (Decrease) from Prior Year	(2.5%)	2.0%	2.0%	2.0%	2.0%

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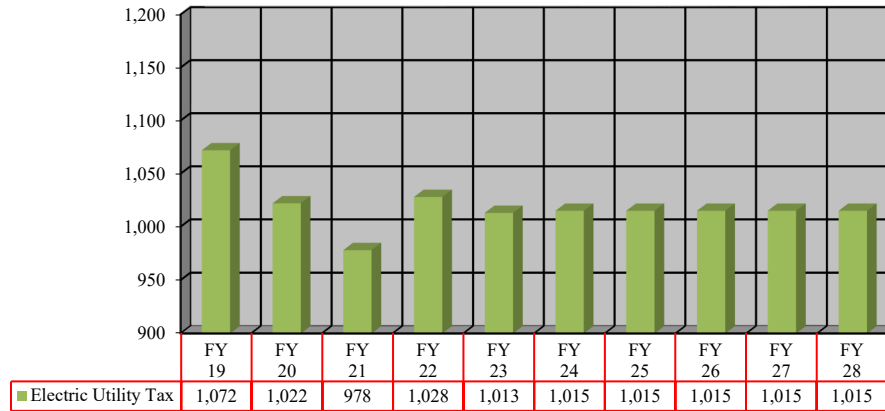
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5. Electric Utility Tax: General Fund. The tax is based on kilowatt-hours (KWH) multiplied by per KWH rates at tiered consumption levels.

The revenue from this tax is generally affected by weather conditions and the number of high-heat days. An 8.0 percent drop in 2021 is a result of the

Pandemic and the associated reduction in activity with quarantine restrictions. The future is uncertain and was left flat with minimal changes in usage expected. With work/schooling from home possibly becoming more widespread, the outlook for this revenue source is still being determined.

Electric Utility Tax Revenue



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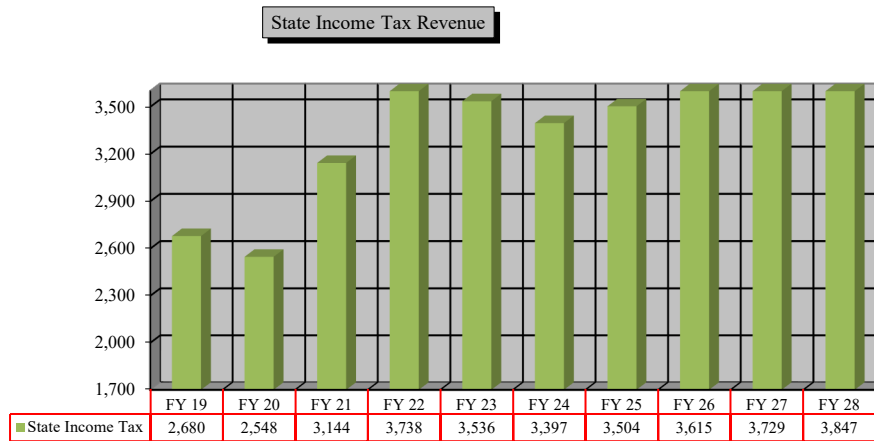
Electric Utility Tax Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	1,072,234	1,022,301	977,963	1,027,765	1,013,463
\$ Increase (Decrease) from Prior Year	5,741	(49,933)	(44,338)	49,802	(14,302)
% Increase (Decrease) from Prior Year	0.5%	(4.7%)	(4.3%)	5.1%	(1.4%)
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000
\$ Increase (Decrease) from Prior Year	1,537	0	0	0	0
% Increase (Decrease) from Prior Year	0.2%	0.0%	0.0%	0.0%	0.0%

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6. **State Income Tax:** General Fund, 5 percent for individuals, trusts, and estates of Federal Income Tax adjusted gross income. The amount each municipality receives is based on the population. The population figures are determined by the latest U.S. Bureau of Census figures and are certified by the Illinois Secretary of State.

Beginning August 1, 1969, municipalities received one-twelfth of the net collections of all income tax received. On July 1, 1994, the share increased to one-eleventh and again to one-tenth on July 1, 1995. The Illinois Municipal League (IML) generally forecasts this revenue in early January. Experience has shown the IML projections to be reasonably accurate. Early pandemic losses were offset quickly, with growth estimated for future years.



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State Income Tax Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	2,679,699	2,548,368	3,144,046	3,738,169	3,535,807
\$ Increase (Decrease) from Prior Year	322,772	(131,331)	595,678	594,123	(202,362)
% Increase (Decrease) from Prior Year	13.7%	(4.9%)	23.4%	18.9%	(5.4%)
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	3,396,578	3,503,910	3,614,633	3,728,856	3,846,688
\$ Increase (Decrease) from Prior Year	(139,229)	107,332	110,724	114,222	117,832
% Increase (Decrease) from Prior Year	(3.9%)	3.2%	3.2%	3.2%	3.2%

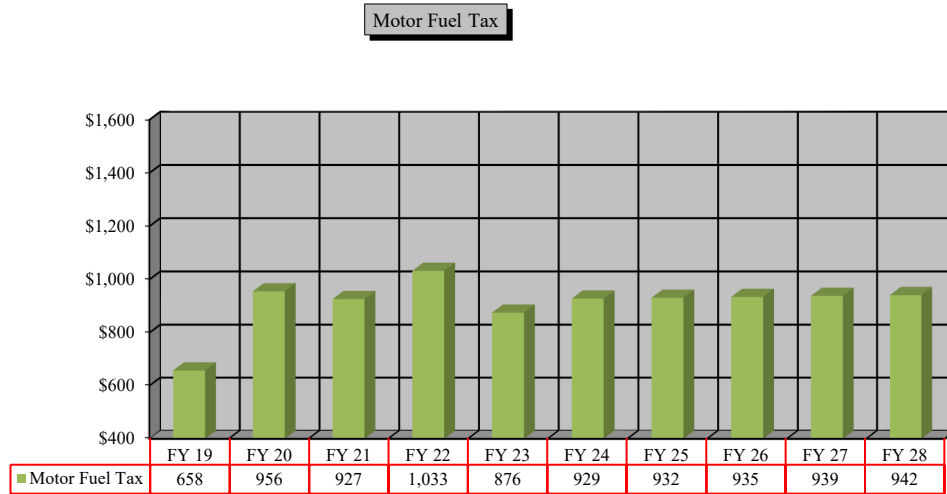
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7. **Motor Fuel Tax:** Motor Fuel Tax Fund, From July 2017 through June 2019, Illinois taxed motor fuel at 19.0¢ per gallon for gasoline and 21.5¢ per gallon for diesel fuel. This tax increased to 38.0¢ per gallon for gasoline and 45.5¢ per gallon for diesel fuel through June 2020. These increases will be passed through the state’s Transportation Renewal Fund. Increases will

continue on July 1 for future years based on inflation. The distribution of this tax to municipalities is based on a per capita rate system like the State Income Tax. The primary uses of these funds are for maintenance and capital improvements of streets.

The combined per capita rate for FY 2024 was \$42.49.



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Motor Fuel Tax Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	657,512	955,827	927,397	1,032,576	876,029
\$ Increase (Decrease) from Prior Year	(3,844)	298,315	(28,430)	105,179	(156,547)
% Increase (Decrease) from Prior Year	(0.6%)	45.4%	(3.0%)	11.3%	(15.2%)
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	928,704	932,233	935,496	939,051	942,338
\$ Increase (Decrease) from Prior Year	52,675	3,529	3,263	3,555	3,287
% Increase (Decrease) from Prior Year	6.0%	0.4%	0.4%	0.4%	0.4%

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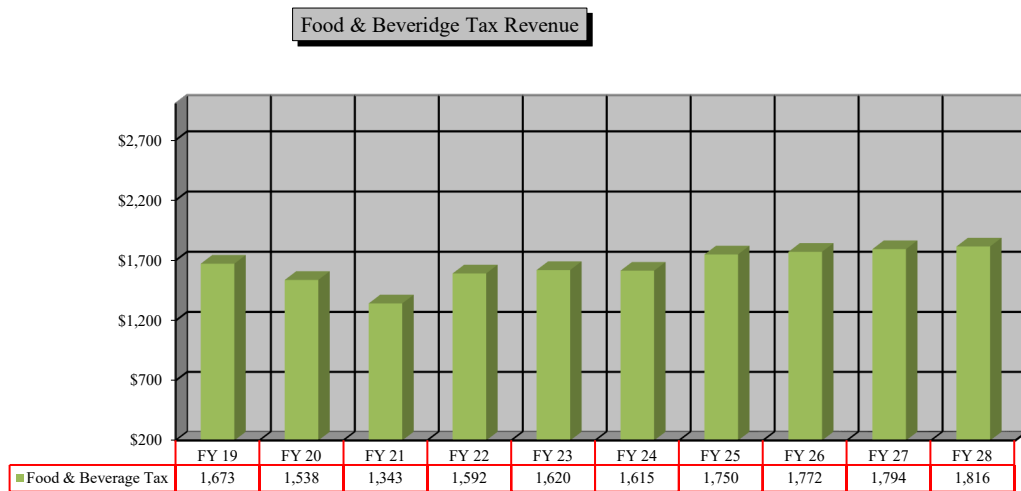
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8. **Food and Beverage Tax:** Package Liquor and F&B Tax Fund 4 percent on the gross receipts of the sale of food and beverages at places of business operating under the US Department of Revenue SIC designations 5812, 5813, and 7011.

sales of food and beverages at bars, restaurants, and hotels. The tax was amended to a 2 percent food and beverage tax on August 9, 2016.

On June 15, 2016, the City Council passed an ordinance instituting a 4 percent food and beverage tax on the

Revenues for FY 2022 increased as a result of the Covid-19 pandemic recovery. FY 2024 – FY 2028 were generated estimates, with future years showing light increases due to inflation.



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Food and Beverage Tax	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	1,673,458	1,538,365	1,343,417	1,591,534	1,620,478
\$ Increase (Decrease) from Prior Year	(16,067)	(135,093)	(194,948)	248,117	28,944
% Increase (Decrease) from Prior Year	(1.0%)	(8.1%)	(12.7%)	18.5%	1.8%
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	1,615,000	1,750,000	1,771,875	1,794,023	1,816,449
\$ Increase (Decrease) from Prior Year	(5,478)	135,000	21,875	22,148	22,425
% Increase (Decrease) from Prior Year	(0.3%)	8.4%	1.3%	1.3%	1.2%

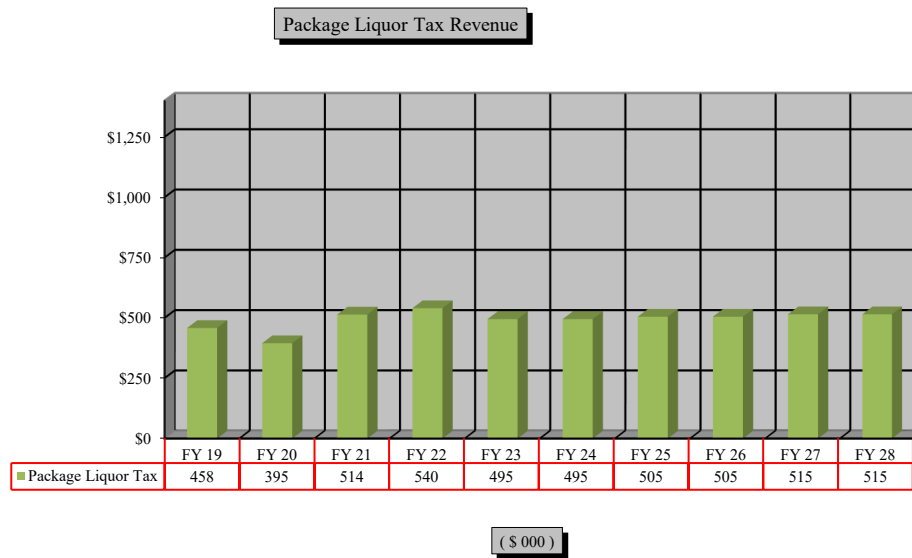
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9. **Package Liquor Tax:** Package Liquor and F&B Tax Fund 4 percent on the gross receipts of packaged liquor sales within the city.

On June 15, 2016, the City Council passed an ordinance instituting a 4 percent tax on package liquor sales

throughout the municipality. Revenues for FY 2021 bucked the Covid-19 revenue trend and had a strong presence due to people drinking at home. FY 2022 maintained a strong FY 2021 revenue trend. FY 2024 – FY 2028 estimates were generated using current receipts with 2 percent bi-annual increases.



Package Liquor Tax	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	458,306	394,857	514,048	540,154	495,000
\$ Increase (Decrease) from Prior Year	(14,438)	(63,449)	119,191	26,106	(45,154)
% Increase (Decrease) from Prior Year	(3.1%)	(13.8%)	30.2%	5.1%	(8.4%)
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	495,000	504,900	504,900	514,998	514,998
\$ Increase (Decrease) from Prior Year	0	9,900	0	10,098	0
% Increase (Decrease) from Prior Year	0.0%	2.0%	0.0%	2.0%	0.0%

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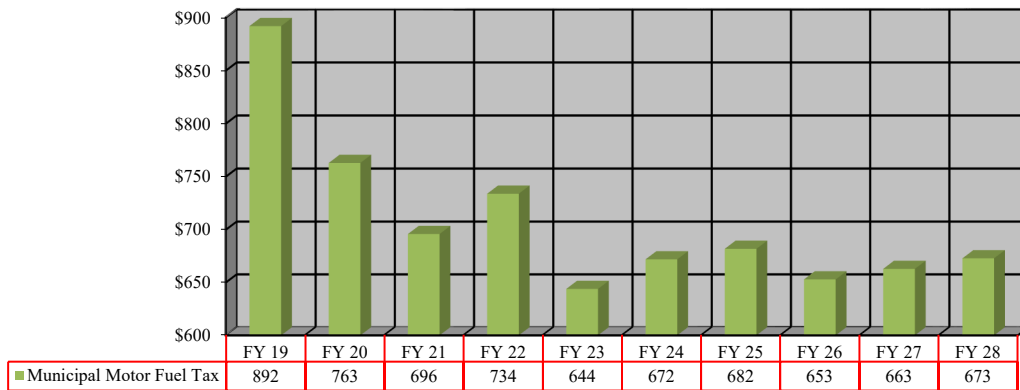
10. **Municipal Motor Fuel Tax:** General Fund and Local Improvement Fund \$.07/gallon of motor fuels.

Implemented initially at \$.01/gallon in February of 1986 and revised in April of 1992 to \$.02/gallon and again in April of 2005 to \$.03/gallon, the Municipal Motor Fuel tax proceeds are used for capital improvements and maintenance to streets, sidewalks, and storm sewers.

The tax was increased to \$.07/gallon in June 2016 to fund capital improvements further. The increased tax will be collected beginning in July 2016.

Losses in FY 2020/2021 result from the Covid-19 pandemic, resulting in lower travel and large amounts of working/schooling from remote locations. Recovery is being budgeted to be slow.

Municipal Motor Fuel Tax



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Municipal Motor Fuel Tax Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	892,069	762,988	696,211	733,895	644,100
\$ Increase (Decrease) from Prior Year	(19,754)	(129,081)	(66,777)	37,684	(89,795)
% Increase (Decrease) from Prior Year	(2.2%)	(14.5%)	(8.8%)	5.4%	(12.2%)
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	672,032	682,473	652,711	662,705	672,868
\$ Increase (Decrease) from Prior Year	27,932	10,441	(29,762)	9,994	10,163
% Increase (Decrease) from Prior Year	4.3%	1.6%	(4.4%)	1.5%	1.5%

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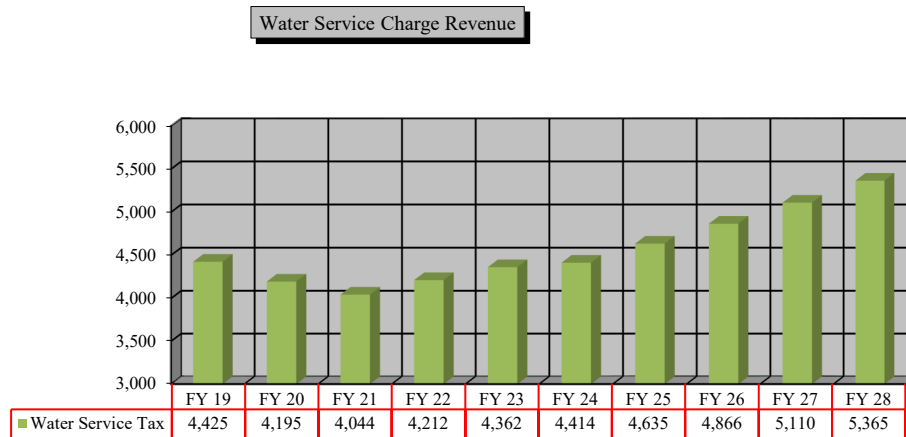
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11. Water Service Charges: Waterworks and Sewerage Fund is an Enterprise Fund. During FY 2012, a consulting firm completed a study to determine necessary maintenance and improvement requirements for the City's water systems costs of the changes was estimated, determined, and necessary rate increases were recommended and eventually implemented for the next five years. A primary customer charge for residential customers is \$3.24 monthly in FY 2012, increasing to \$3.76 in FY 2016 through current. The rate per 1,000 gallons is \$3.69, rising to \$4.25 in FY 2016 through the current.

With the number of City residential customers remaining level yearly, the projected revenue increases

result from anticipated rate increases. Although the City sells most of its water to Southern Illinois University and three water districts, the water consumption growth has decreased slightly in recent years.

The rate increase was proposed through 2016. Inflationary increases are projected to cover upcoming maintenance and improvements to the City's water system, which is about 3 percent annually. FY 2021's revenues decreased due to the pandemic, the associated quarantines and closures of businesses, and the use of remote learning by schools and the university.



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Water Service Charge Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	4,425,468	4,195,317	4,044,136	4,212,477	4,361,965
\$ Increase (Decrease) from Prior Year	(281,326)	(230,151)	(151,181)	168,341	149,488
% Increase (Decrease) from Prior Year	(6.0%)	(5.2%)	(3.6%)	4.2%	3.5%
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	4,413,971	4,634,670	4,866,403	5,109,723	5,365,209
\$ Increase (Decrease) from Prior Year	52,006	220,699	231,733	243,320	255,486
% Increase (Decrease) from Prior Year	1.2%	5.0%	5.0%	5.0%	5.0%

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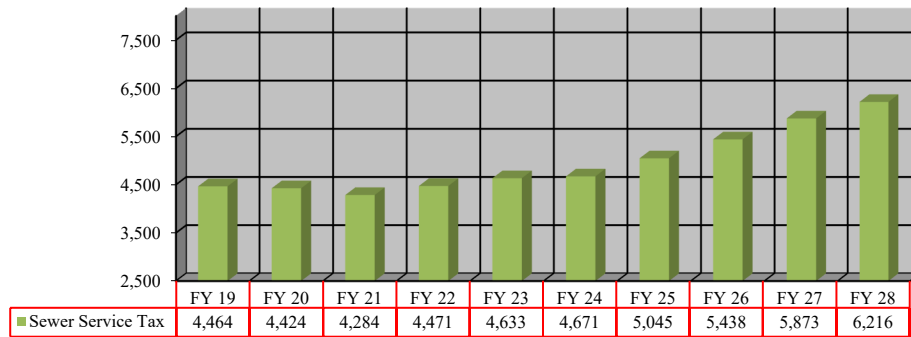
12. **Sewer Service Charges:** Waterworks and Sewerage Fund, an Enterprise Fund, currently assesses a rate for sewerage usage of \$3.56 per 1,000 gallons of water. This rate was increased effective July 1, 2010, for FY 2011 revenue.

During FY 2007, Southern Illinois University negotiated a credit for evaporation lost in the cooling towers on campus buildings. This resulted in a material loss of revenue in a sewer service charge. The volume of sewerage services is expected to remain primarily stable through FY 2017.

During FY 2012, the consulting firm also completed a study to determine necessary maintenance and improvement requirements for the City's sewer systems. The costs of the changes were estimated,

defined, and essential rate increases were recommended and eventually implemented for the next five years. The structure for sewer rates is pretty much the same. The primary customer charge is \$3.53 monthly, increasing to \$5.03 in FY 2016 through current. The rate per 1,000 gallons is \$4.21, rising to \$6.00 in FY 2016 through the current. FY 2021's revenues decreased due to the pandemic, the associated quarantines and closures of businesses, and schools and universities use of remote learning. FY 2022 and FY 2023 revenues assume similar levels of usage. Levels of increase are proposed to begin in FY 2025 at a 6.0% rate and continue through FY 2028 to cover maintenance and improvements.

Sewer Service Charge Revenue



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Sewer Service Charge Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	4,464,086	4,423,638	4,283,981	4,471,162	4,633,026
\$ Increase (Decrease) from Prior Year	(429,834)	(40,448)	(139,657)	187,181	161,864
% Increase (Decrease) from Prior Year	(8.8%)	(9.9%)	(3.2%)	4.4%	3.6%
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	4,671,239	5,044,938	5,437,733	5,872,752	6,216,369
\$ Increase (Decrease) from Prior Year	38,213	373,699	392,795	435,019	343,617
% Increase (Decrease) from Prior Year	0.8%	8.0%	7.8%	8.0%	5.9%

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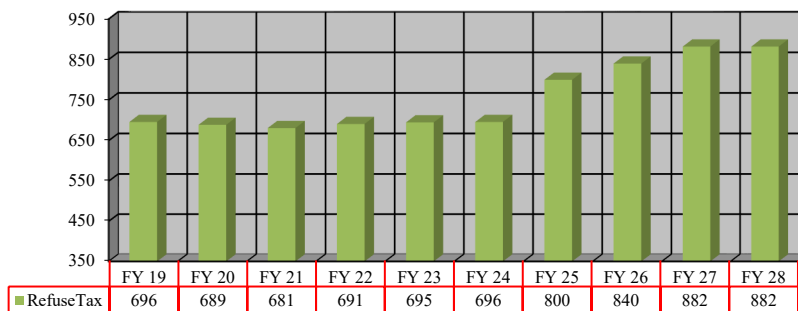
13. **City Customer Refuse Fees:** Solid Waste Management Fund, an Enterprise Fund, assesses a fee of \$12.00 per month per user for residential curbside refuse pickup.

The fees were again increased because of the continuing increases in the operating costs of providing refuse and recycling services. Effective July 1, 2008, the City Council approved an increase in the monthly refuse fee from \$7.25 to \$8.00. Further, the council approved additional increases from \$8.00 to \$8.75 per month effective May 1, 2009, and from \$8.75 to \$9.50 per month effective May 1, 2010.

During FY 2012, the City Code related to refuse: collections, procedures, rate inclusions (equipment fees), and rate increase schedules was thoroughly studied and amended where needed. The basic pick-up fee was increased to \$11.00, moving to \$11.40 over the next three years.

During FY 2014, the basic pick-up fee was increased from \$11.40 to \$12.00 over the next three years. Future rate increases will continue to cover cost, maintenance, and equipment improvements.

City Customer Refuse Fees Revenue



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City Customer Refuse Fees Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated Actual FY 2023
Revenue Amount	695,675	688,836	680,687	691,400	695,258
\$ Increase (Decrease) from Prior Year	44,397	(6,839)	(8,149)	10,713	3,858
% Increase (Decrease) from Prior Year	6.8%	(1.0%)	(1.2%)	1.6%	0.6%
	Budgeted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue Amount	696,000	800,400	840,420	882,441	882,441
\$ Increase (Decrease) from Prior Year	742	104,400	40,020	42,021	0
% Increase (Decrease) from Prior Year	0.1%	15.0%	5.0%	5.0%	0.0%