



City of Washington Annual Budget FY2025





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INTRODUCTION



City of Washington - Annual Budget FY2025

Gary W. Manier, *Mayor*
Valeri L. Brod, *City Clerk*
Abbey M. Strubhar, *City Treasurer*
Richard A. Russo, *City Attorney*

Alderspersons

Michael J. Brownfield, *Ward I*
Lilija V. Stevens, *Ward I*
Brett M. Adams, *Ward II*
Jamie K. Smith, *Ward II*
Brian H. Butler, *Ward III*
Bobby Martin III, *Ward III*
John J. Blundy, *Ward IV*
G. Michael McIntyre, *Ward IV*

Staff

Jim Snider, *City Administrator*
Joan E. Baxter, *Finance Director*
Brian A. Rittenhouse, *Public Works Director*
Dennis L. Carr, *City Engineer*
Michael D. McCoy, *Chief of Police*
Jon R. Oliphant, *Planning & Development Director*

Transmittal Letter

April 1, 2024

Mayor Manier and Council Members:

Attached is the proposed budget for the City of Washington, Illinois for the fiscal year May 1, 2024 through April 30, 2025. Nothing is accomplished singularly. Thank you to the council members and all the department heads for their efforts in arriving at this juncture. This document reflects the collaborative efforts of the City's elected officials and staff. Department Heads - Finance Director Joanie Baxter, Public Works Director Brian Rittenhouse, Planning & Development Director Jon Oliphant, City Engineer Dennis Carr, Police Chief Mike McCoy, Deputy Chief Jeff Stevens, City Clerk Valeri Brod, and Administrative Assistant Lisa Anderson.

Collectively, hundreds of hours have been put into this budget. It is a team effort and reflects the commitment that the administrative leadership of the City of Washington have to the Mayor, Council and residents of Washington. An All Funds Summary of the City of Washington's FY2025 budget in comparison to the prior year is included under the Fund Summaries section. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund.

EXPENSE OVERVIEW

The budget appropriates \$41,357,632 to meet the City's anticipated expenses for the fiscal year beginning May 1, 2024, a \$6,533,558 or 18.8% increase compared to the prior year when excluding all transfers. Of the major service categories and functions, expenses related to the City's core services (sanitary sewer, streets, public safety and water) account for over 64% of total budgeted expenditures when including transfers.



The proposed budget continues to include a significant reinvestment in the City's infrastructure, most notably to maintain aging streets and utility distribution systems. Capital expenditures are estimated to total approximately \$22.9M in the coming year, 55.4% of total budgeted expenses, including \$2.98M for capital expenditures that have been fully funded in the Capital Replacement, Building Maintenance, and Motorized Equipment Replacement Funds or are partially funded by Grant Proceeds.

Personnel expenses are estimated to total \$9.8M in FY2025 and account for 23.8% of total expenditures. Total City employment (72.25 FTE) represents an increase of 1.0 FTE compared to the prior year due to the addition of one Sergeant in the Police Department. About 46% of the City's workforce is engaged in public safety services; 43% is committed to public works; 8% to general administration and cemetery and 3% to planning, zoning and economic development. Joining the Intergovernmental Personnel Benefit Cooperative (IPBC) during FY2018 has proven to be a wise decision in containing health insurance costs. With the increase of 5.5% effective January 1, 2025, the eight-year total still shows a net increase of only 2.96%. As a result, the City has realized significant savings in health care costs over the past eight years.

Operations costs are projected to increase by about \$387,793 or 5.7% in the coming year. Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment, and public infrastructure (streets, sidewalks, storm sewers); training; property insurance; chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various commodities. Annual debt service expenses of \$1.4M is an increase of \$265,308 over the prior year which reflects the first interest payment on the 2023 Stormwater Management GO Bond. Of this total, \$526,628 is payable from sewer revenues, \$261,315 from water revenues, and \$623,868 is payable from General Fund income, including the Stormwater Management GO Bond debt service paid from the .5% Home Rules Sales Tax for Stormwater Management that was effective July 1, 2022.

REVENUE OVERVIEW

Sales and use taxes make up the largest source of monies to fund the FY2025 budget. These revenues are generated from four component parts: the 1% municipal sales tax (\$4.04M), the 1.25% home rule sales tax (\$3.21M), the additional .5% home rule sales tax for infrastructure and for stormwater management (\$1.28M each), and the local use tax (\$675,000). Revenues remained strong throughout FY2024 despite weakened economic conditions as a result of rising inflation. Sales taxes have been boosted by the Internet sales tax that was effective January 2021 and continue to positively impact revenue. Projections are still remaining conservative, especially in light of the potential elimination of the 1% sales tax on groceries and medicine as proposed by the Governor, which would directly impact the City should such an action be taken.

Surplus funds have resulted from an accumulation of funds and continue to be utilized for one-time capital projects in the General Fund. As emphasized in prior budgets, the funding of certain capital projects requires the City to accumulate monies in some years in order to pay for projects that occur in later years. Furthermore, accumulated cash reserves that are realized through normal operations can be safely spent on one-time capital projects provided the City maintains sufficient reserves to meet its minimum cash reserve requirements, its cash flow needs and prudent contingencies for unanticipated expenses.

After budgeting the expenditure of \$4.09M of surplus funds, the resulting ending General Fund balance of \$13.5M is still 64% of total expenditures as compared to the minimum standard balance of 25% of budgeted expenditures.

CHALLENGES & OPPORTUNITIES

The U.S. economy these past two years has experienced the largest spike in interest rates and inflation in a generation. So far, we have not seen an economic slowdown as a result of these changes. Local housing demand and jobs remain strong. Since we are heavily reliant on sales tax to fund our operations, we need to track these economic developments accordingly. The FY2025 Budget will reflect the previous year's trends in revenue. An ongoing financial challenge facing the City continues to be the ability to keep pace with necessary improvements that sustain existing infrastructure and enable economic growth. The City Council has taken significant steps towards the funding of infrastructure with the increased sales tax and utility rates and fees. These revenue projections are reflected in the budget as well as a robust Capital Improvement project list. The Capital Improvement Plan (CIP) will continue to be an important document as we move forward with infrastructure planning and implementation of the plan in future years.

SUMMARY AND ACKNOWLEDGEMENTS



In summary, the development of the budget began in December 2023 and has included four (4) public meetings beginning with the Strategic Planning Meeting on January 29, 2024. I would like to thank the Finance Director, Joanie Baxter for her efforts in assembling this spending plan and the Department Heads for their team approach. In addition, I would like to thank the Mayor and City Council for their commitment to developing a realistic spending plan that funds the provision of excellent core services for the residents and businesses of Washington.

Respectfully submitted,

Jim Snider
City Administrator



FUND SUMMARIES





All Funds Summary

All Funds Summary Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	\$35,598,476	\$35,598,476	N/A
Revenues				
Taxes	\$12,258,810	\$13,004,363	\$12,899,041	\$13,195,055
License's & Fees	\$436,578	\$438,900	\$433,750	\$442,900
Permits	\$50,459	\$32,000	\$86,000	\$50,000
Intergovernmental Revenues	\$4,308,510	\$7,382,151	\$6,691,340	\$10,260,470
Fines and Forfeitures	\$267,293	\$220,100	\$217,650	\$220,100
Charges for Service	\$5,682,556	\$5,916,000	\$6,118,800	\$6,127,000
Fees	\$212,026	\$137,800	\$269,560	\$319,000
Other Revenue	\$816,161	\$512,790	\$1,263,700	\$906,100
Other Financial Sources	\$4,412,267	\$9,821,119	\$13,256,870	\$9,100,283
Total Revenues:	\$28,444,660	\$37,465,223	\$41,236,711	\$40,620,908
Expenditures				
Personnel	\$8,450,891	\$9,069,215	\$9,087,230	\$9,826,285
Operations	\$6,050,910	\$6,815,650	\$5,733,483	\$7,203,443
Debt Service	\$1,140,874	\$1,146,503	\$1,146,504	\$1,411,811
Capital	\$6,368,390	\$17,792,706	\$13,461,900	\$22,916,093
Other Financing Uses	\$4,412,267	\$9,821,119	\$8,260,909	\$9,100,283
Total Expenditures:	\$26,423,332	\$44,645,193	\$37,690,026	\$50,457,915
Total Revenues Less Expenditures:	\$2,021,328	-\$7,179,970	\$3,546,685	-\$9,837,007
Ending Fund Balance:	N/A	\$28,418,506	\$39,145,161	N/A

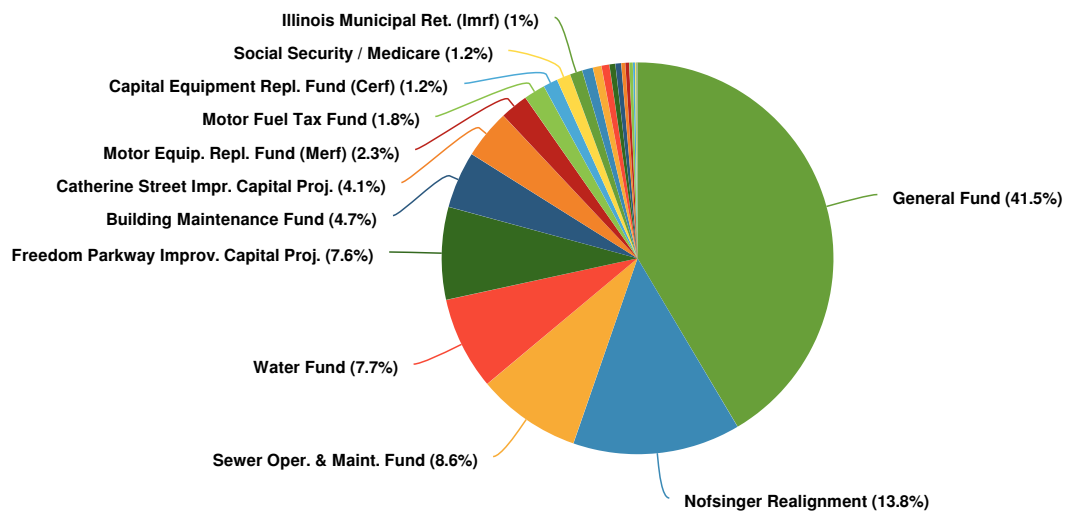


All Funds Summary - Excludes All Transfers and Police Pension

All Funds Summary <i>(net of all Transfers)</i>						
	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total Revenue	\$28,444,660	\$37,465,223	\$41,236,711	\$40,620,908	\$3,155,685	8.4%
Less: Interfund Transfers	-\$4,412,267	-\$9,821,119	-\$8,260,909	-\$9,100,283		
Total Revenue excluding Transfers	\$24,032,393	\$27,644,104	\$32,975,802	\$31,520,625	\$3,876,521	14.0%
Total Expenditures	\$26,423,332	\$44,645,193	\$37,690,026	\$50,457,915	\$5,812,722	13.0%
Less: Interfund Transfers	-\$4,412,267	-\$9,821,119	-\$8,260,909	-\$9,100,283		
Total Expenditures excluding Transfers	\$22,011,065	\$34,824,074	\$29,429,117	\$41,357,632	\$6,533,558	18.8%
Revenue over (under) Expenditures	\$2,021,328	-\$7,179,970	\$3,546,685	-\$9,837,007		

Revenue by Fund (including Interfund Transfers)

2025 Revenue by Fund



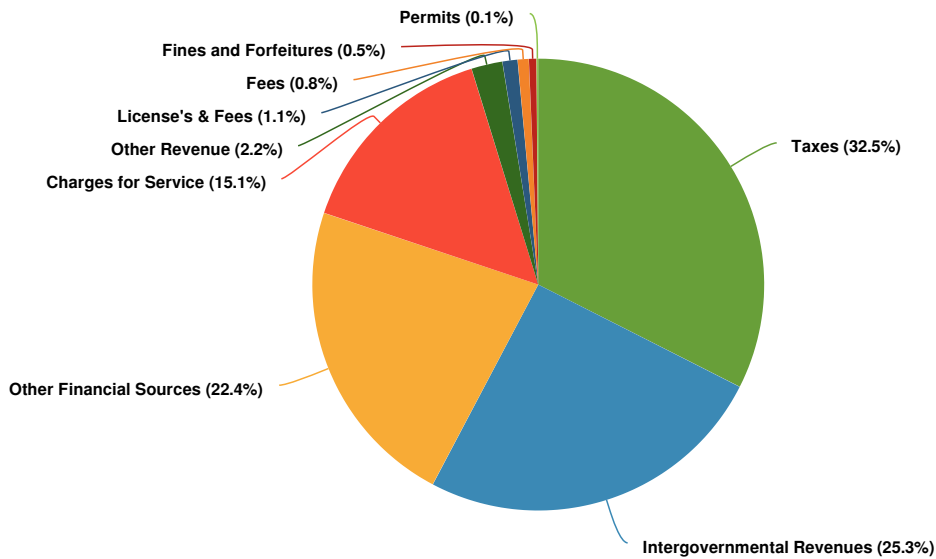
Reconciliation of All Funds Summary by Fund

Reconciliation of Budget FY2025 by Fund							
FY 2025 Budget							
		Revenue	Expenditures	Revenue over Expenditures	Est. Bal. 5/1/2024	Proj. Bal. 4/30/2025	% of Budg. Exp.
General Fund (incl. Fund 140)	100	\$16,913,825	\$21,005,084	(\$4,091,259)	\$16,852,718	\$12,761,459	61%
Special Funds							
Cemetery Fund	200	\$0	\$0	\$0	\$0	\$0	
Emergency Mgmt. Agency	201	\$29,818	\$36,003	(\$6,185)	\$50,910	\$44,725	
Audit	202	\$31,800	\$30,250	\$1,550	\$66,740	\$68,290	
Liability	203	\$122,000	\$130,000	(\$8,000)	\$294,235	\$286,235	
Motor Fuel Tax	206	\$720,400	\$1,100,000	(\$379,600)	\$1,403,968	\$1,024,368	
IMRF	207	\$419,500	\$400,000	\$19,500	\$595,910	\$615,410	
TIF #2	208	\$130,000	\$502,430	(\$372,430)	\$573,534	\$201,104	
Social Security/Medicare	209	\$467,500	\$500,000	(\$32,500)	\$419,354	\$386,854	
Stormwater Management	218	\$0	\$0	\$0	\$0	\$0	
Enterprise Funds							
Water	500	\$2,999,355	\$3,307,048	(\$307,693)	\$1,373,162	\$619,069	19%
Water Sub. Dev.	500-501	\$48,000	\$0	\$48,000			
Water Conn.	500-502	\$28,000	\$565,000	(\$537,000)			
Water Tower Reserve	500-503	\$42,600	\$0	\$42,600			
Sewer	501	\$3,271,541	\$3,474,961	(\$203,420)	\$5,948,211	\$5,636,409	162%
Sewer Sub. Dev.	501-501	\$33,000	\$0	\$33,000			
Sewer Conn.	501-502	\$193,000	\$334,382	(\$141,382)			
Sewer EPA, Phase 2B	516-512	\$200,000	\$200,000	\$0	\$0	\$0	
Sewer Bond Reserve 2009	514			\$0	\$289,446	\$289,446	
Sewer Bond Depr. 2009	515			\$0	\$521,553	\$521,553	
Sewer P & I, 2009	517	\$289,446	\$289,446	\$0	\$131,701	\$131,701	
Internal Service Funds							
MERF	502	\$934,200	\$1,704,350	(\$770,150)	\$3,753,443	\$2,983,293	
Capital Repl. Fund	505	\$484,532	\$327,473	\$157,059	\$620,022	\$777,081	
Building Mtnc. Fund	508	\$1,910,023	\$2,108,120	(\$198,097)	\$1,062,037	\$863,940	
Capital Project Funds							
Nofsinger Realignment	409	\$5,623,000	\$5,614,000	\$9,000	\$35,635	\$44,635	
Freedom Pkwy. Impr.	411	\$3,100,000	\$3,100,000	\$0	\$0	\$0	
Hilldale Ave. Impr.	413	\$0	\$0	\$0	\$0	\$0	
Catherine St. Impr.	414	\$1,650,000	\$1,650,000	\$0	\$0	\$0	
SWM Capital Proj.	418	\$200,000	\$3,300,000	(\$3,100,000)	\$5,037,122	\$1,937,122	
Safe Routes to Schools	420	\$135,000	\$135,000	\$0	\$0	\$0	
Rec. Trail Extension	421	\$0	\$0	\$0	\$0	\$0	
N. Lawndale SSA	430	\$16,000	\$16,000	\$0	\$0	\$0	
W. Holland SSA	431	\$4,500	\$4,500	\$0	\$0	\$0	
Debt Service Funds							
WACC Debt Serv.	303	\$360,812	\$360,812	\$0	\$0	\$0	
SWM Debt Serv. Fund	318	\$263,056	\$263,056	\$0	\$0	\$0	
Per All Funds Summary		\$40,620,908	\$50,457,915	(\$9,837,007)	\$39,029,701	\$29,192,694	
Interfund Transfers		(\$9,100,283)	(\$9,100,283)				
Net of Transfers		\$31,520,625	\$41,357,632	(\$9,837,007)			



Revenues by Source (Including Interfund Transfers)

Projected 2024 Revenues by Source

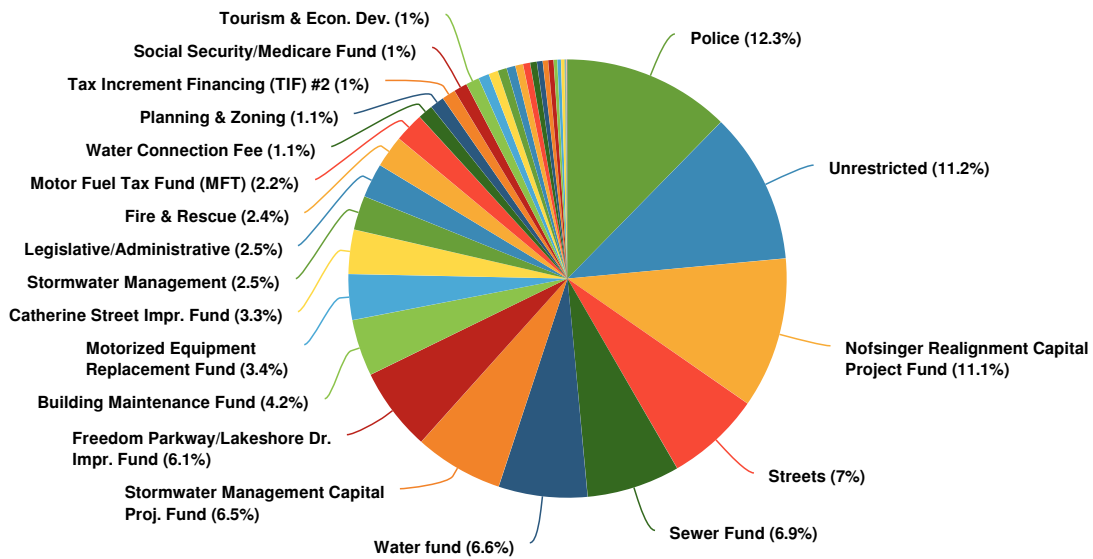


Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	\$12,258,810	\$13,004,363	\$12,899,041	\$13,195,055	\$190,692	1.5%
License's & Fees	\$436,578	\$438,900	\$433,750	\$442,900	\$4,000	0.9%
Permits	\$50,459	\$32,000	\$86,000	\$50,000	\$18,000	56.3%
Intergovernmental Revenues	\$4,308,510	\$7,382,151	\$6,691,340	\$10,260,470	\$2,878,319	39%
Fines and Forfeitures	\$267,293	\$220,100	\$217,650	\$220,100	\$0	0%
Charges for Service	\$5,682,556	\$5,916,000	\$6,118,800	\$6,127,000	\$211,000	3.6%
Fees	\$212,026	\$137,800	\$269,560	\$319,000	\$181,200	131.5%
Other Revenue	\$816,161	\$512,790	\$1,263,700	\$906,100	\$393,310	76.7%
Other Financial Sources	\$4,412,267	\$9,821,119	\$13,256,870	\$9,100,283	-\$720,836	-7.3%
Total Revenue Source:	\$28,444,660	\$37,465,223	\$41,236,711	\$40,620,908	\$3,155,685	8.4%



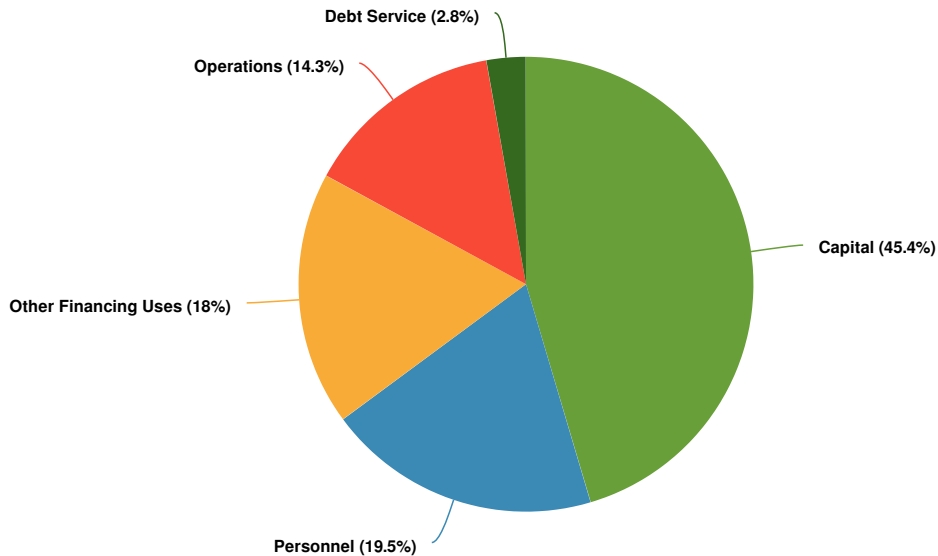
Expenditures by Function (including Interfund Transfers)

Budgeted Expenditures by Function - not excluding transfers



Expenditures by Expense Type (including Interfund Transfers)

Budgeted Expenditures by Expense Type



Expenditures by Expense Type (excluding Interfund Transfers)

All Funds - Expenditures by Expense Type							
<i>(net of all Transfers)</i>							
	FY2023	FY2024	FY2024	FY2025	% of Total	FY2024 Budget	FY2024 Budget
	Actual	Budget	Projected	Budget	Expenditures	vs. FY2025 Budget	vs. FY2025 Budget
						(\$ Change)	(% Change)
Personnel	\$8,450,891	\$9,069,215	\$9,087,230	\$9,826,285	23.8%	\$757,070	8.3%
Operations	\$6,050,910	\$6,815,650	\$5,733,483	\$7,203,443	17.4%	\$387,793	5.7%
Debt Service	\$1,140,874	\$1,146,503	\$1,146,504	\$1,411,811	3.4%	\$265,308	23.1%
Capital	\$6,368,390	\$17,792,706	\$13,461,900	\$22,916,093	55.4%	\$5,123,387	28.8%
	\$22,011,065	\$34,824,074	\$29,429,117	\$41,357,632		\$6,533,558	18.8%



General Fund includes funds that are restricted, designated and unrestricted depending upon purpose, statutory requirements and City Council policy. Similar to the All Funds Summary, while useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals.



General Fund

Restricted/Designated General Fund accounts include the following:

1. Telecommunications Tax monies that are designated for TC3 contractual expenses.
2. Tazewell County Recycling grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the County.
3. Police Special Project funds that include fees received from Tazewell County that are restricted for use for drug and alcohol enforcement, police vehicle, and other public safety-related expenses.

General Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	\$17,227,847	\$17,227,847	N/A
Revenues				
Taxes	\$11,180,382	\$11,889,845	\$11,907,384	\$12,222,537
License's & Fees	\$436,578	\$438,900	\$433,750	\$442,900
Permits	\$50,459	\$32,000	\$86,000	\$50,000
Intergovernmental Revenues	\$3,243,884	\$2,891,751	\$3,132,440	\$3,165,360
Fines and Forfeitures	\$192,681	\$148,100	\$146,650	\$148,100
Charges for Service	\$2,959	\$82,000	\$92,000	\$85,000
Fees	\$21,843	\$44,000	\$72,500	\$82,000
Other Revenue	\$275,899	\$100,790	\$377,900	\$216,400
Other Financial Sources	\$345,294	\$410,449	\$645,581	\$501,528
Total Revenues:	\$15,749,981	\$16,037,835	\$16,894,205	\$16,913,825
Expenditures				
Personnel	\$5,958,949	\$6,405,835	\$6,516,890	\$6,990,780
Operations	\$3,150,073	\$3,747,175	\$3,196,347	\$4,159,068
Capital	\$757,672	\$1,064,000	\$833,000	\$2,085,000
Other Financing Uses	\$3,427,921	\$8,456,705	\$6,723,097	\$7,770,236
Total Expenditures:	\$13,294,615	\$19,673,715	\$17,269,334	\$21,005,084
Total Revenues Less Expenditures:	\$2,455,366	-\$3,635,880	-\$375,129	-\$4,091,259
Ending Fund Balance:	N/A	\$13,591,967	\$16,852,718	N/A

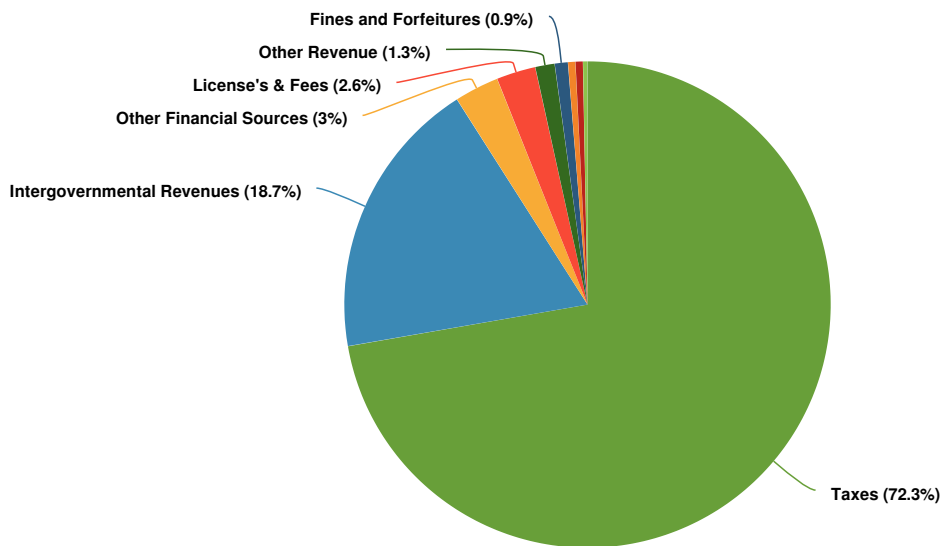


General Fund Summary - excluding Intrafund Transfers

General Fund Summary <i>(net of IntraFund Transfers)</i>						
	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total Revenue	\$15,749,981	\$16,037,835	\$16,894,205	\$16,913,825	\$875,990	5.5%
Less: Intrafund Transfers	-\$299,152	-\$264,000	-\$277,984	-\$453,628		
Total Revenue excluding Intrafund Transfers	\$15,450,829	\$15,773,835	\$16,616,221	\$16,460,197	\$686,362	4.4%
Total Expenditures	\$13,294,615	\$19,673,715	\$17,269,334	\$21,005,084	\$1,331,369	6.8%
Less: Intrafund Transfers	-\$299,152	-\$264,000	-\$277,984	-\$453,628		
Total Expenditures excluding Intrafund Transfers	\$12,995,463	\$19,409,715	\$16,991,350	\$20,551,456	\$1,141,741	5.9%
Revenue over (under) Expenditures	\$2,455,366	-\$3,635,880	-\$375,129	-\$4,091,259		

Revenues by Source, including Intrafund Transfers

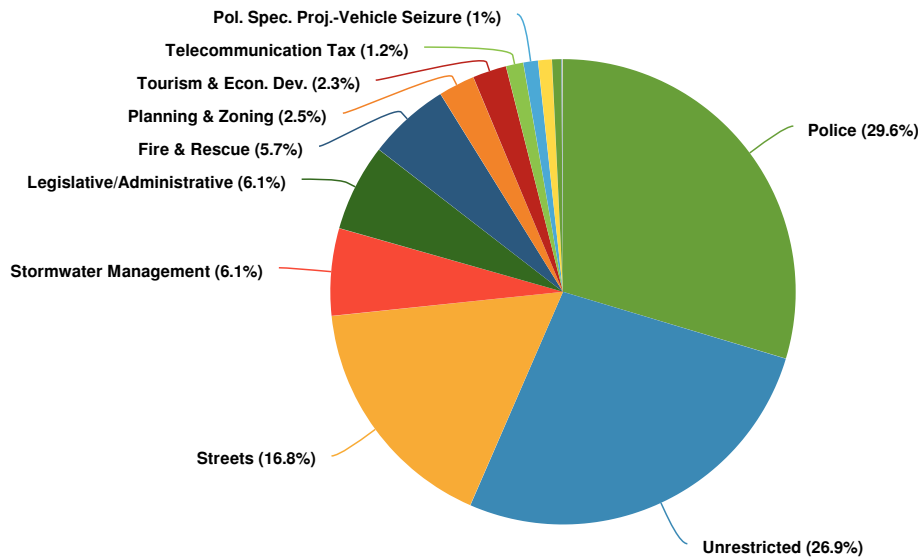
Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	\$11,180,382	\$11,889,845	\$11,907,384	\$12,222,537	\$332,692	2.8%
License's & Fees	\$436,578	\$438,900	\$433,750	\$442,900	\$4,000	0.9%
Permits	\$50,459	\$32,000	\$86,000	\$50,000	\$18,000	56.3%
Intergovernmental Revenues	\$3,243,884	\$2,891,751	\$3,132,440	\$3,165,360	\$273,609	9.5%
Fines and Forfeitures	\$192,681	\$148,100	\$146,650	\$148,100	\$0	0%
Charges for Service	\$2,959	\$82,000	\$92,000	\$85,000	\$3,000	3.7%
Fees	\$21,843	\$44,000	\$72,500	\$82,000	\$38,000	86.4%
Other Revenue	\$275,899	\$100,790	\$377,900	\$216,400	\$115,610	114.7%
Other Financial Sources	\$345,294	\$410,449	\$645,581	\$501,528	\$91,079	22.2%
Total Revenue Source:	\$15,749,981	\$16,037,835	\$16,894,205	\$16,913,825	\$875,990	5.5%

Expenditures by Function, including Intrafund Transfers

Budgeted Expenditures by Function Expenditures by Function, including Intrafund Transfers



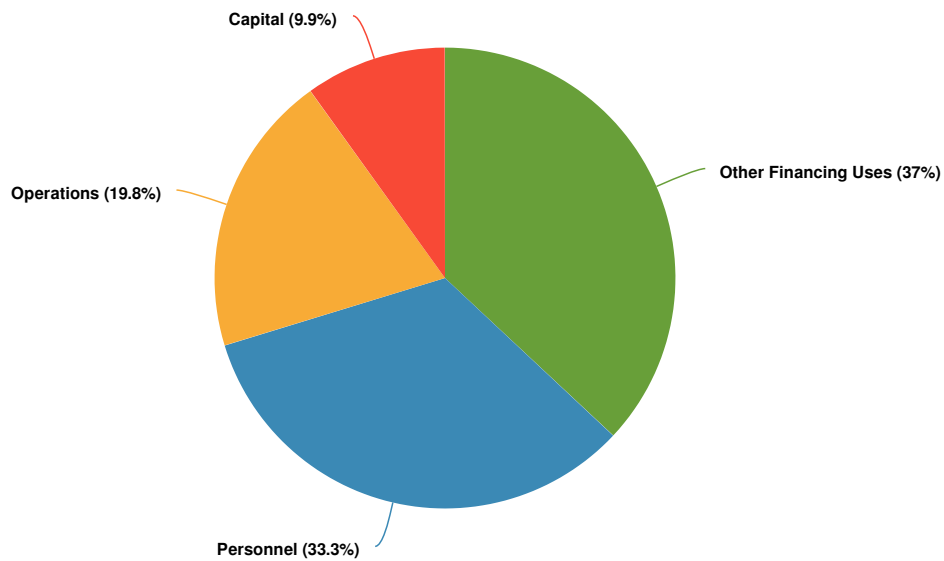
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Legislative/Administrative	\$932,937	\$1,063,734	\$987,874	\$1,273,856	\$210,122	19.8%
City Hall	\$124,412	\$157,983	\$141,813	\$137,159	-\$20,824	-13.2%
Streets	\$2,821,306	\$3,376,533	\$3,207,683	\$3,532,917	\$156,384	4.6%
Police	\$5,073,354	\$5,734,950	\$5,584,532	\$6,227,392	\$492,442	8.6%
Tourism & Econ. Dev.	\$156,049	\$435,325	\$272,455	\$493,580	\$58,255	13.4%



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Planning & Zoning	\$362,867	\$566,810	\$464,536	\$531,980	-\$34,830	-6.1%
Fire & Rescue	\$1,183,044	\$1,162,005	\$1,157,189	\$1,197,084	\$35,079	3%
Telecommunication Tax	\$299,152	\$264,000	\$277,984	\$253,628	-\$10,372	-3.9%
Unrestricted	\$2,321,293	\$6,667,025	\$4,958,283	\$5,645,932	-\$1,021,093	-15.3%
Stormwater Management	\$0	\$0	\$0	\$1,275,056	\$1,275,056	N/A
Cemetery	\$0	\$209,300	\$200,365	\$200,000	-\$9,300	-4.4%
Pol. Spec. Proj.-Misc.	\$6,572	\$11,500	\$4,470	\$13,500	\$2,000	17.4%
Pol. Spec. Proj.-Vehicle Seizure	\$7,658	\$16,050	\$10,450	\$214,500	\$198,450	1,236.4%
Pol. Spec. Proj.-Canine	\$5,971	\$8,500	\$1,700	\$8,500	\$0	0%
Total Expenditures:	\$13,294,615	\$19,673,715	\$17,269,334	\$21,005,084	\$1,331,369	6.8%

Expenditures by Expense Type, including Intrafund Transfers

Budgeted Expenditures by Expense Type Expenditures by Expense Type, including Intrafund Transfers



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel	\$5,958,949	\$6,405,835	\$6,516,890	\$6,990,780	\$584,945	9.1%
Operations	\$3,150,073	\$3,747,175	\$3,196,347	\$4,159,068	\$411,893	11%
Capital	\$757,672	\$1,064,000	\$833,000	\$2,085,000	\$1,021,000	96%
Other Financing Uses	\$3,427,921	\$8,456,705	\$6,723,097	\$7,770,236	-\$686,469	-8.1%



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$13,294,615	\$19,673,715	\$17,269,334	\$21,005,084	\$1,331,369	6.8%

Expenditures by Expense Type (excluding Intrafund Transfers)

Expenditures by Expense Type <i>(net of all Transfers)</i>							
	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	% of Total Expenditures	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Personnel	\$5,958,949	\$6,405,835	\$6,516,890	\$6,990,780	33.3%	\$584,945	9.1%
Operations	\$3,150,073	\$3,747,175	\$3,196,347	\$4,159,068	19.8%	\$411,893	11.0%
Debt Service	\$757,672	\$1,064,000	\$833,000	\$2,085,000	9.9%	\$1,021,000	96.0%
Capital	\$3,427,921	\$8,456,705	\$6,723,097	\$7,770,236	37.0%	-\$686,469	-8.1%
	\$13,294,615	\$19,673,715	\$17,269,334	\$21,005,084		\$1,331,369	6.8%



DEPARTMENTS



American Rescue Plan Act (ARPA) - (Fund 100-011)

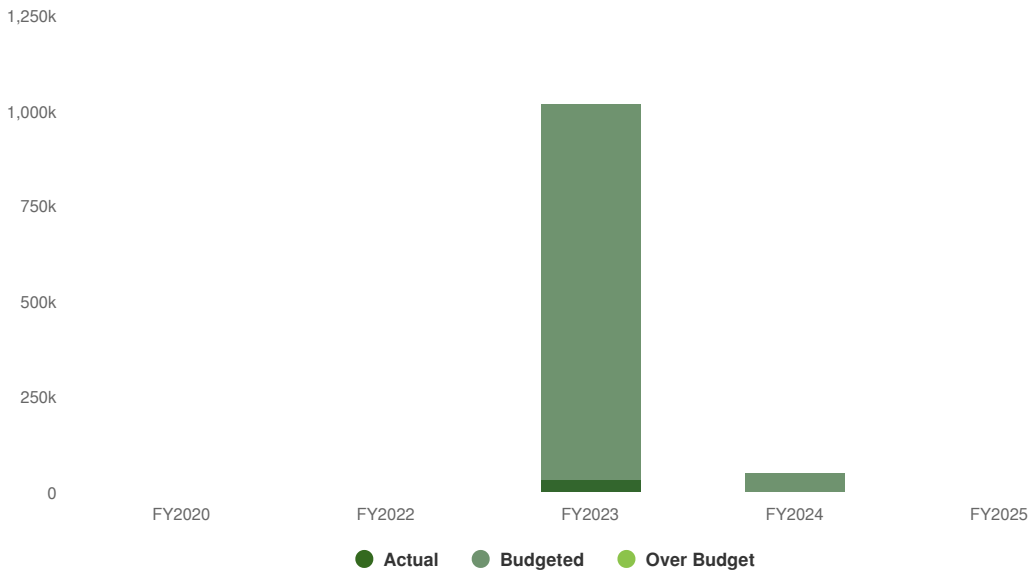
The City received total funding of \$2,247,574, with \$1,123,787 received in FY2023, as part of a federal ARPA grant as awarded following the COVID-19 pandemic. These funds along with the related interest income are restricted for use in compliance with grant regulations. The City elected the standard allowance to spend on government services as allowed by the grant stipulations and will be offsetting public safety expenses in FY2024. As such, these funds will be moved from restricted to unrestricted in the General Fund.

Summary of Fund Revenue

The funds have been invested and are being kept in separate accounts, but will be reclassified as unrestricted. The grant proceeds have been recorded as deferred revenue because there had been no expenditures, but will be recognized for audit purposes as grant revenue.

\$0 **-\$50,000**
(-100.00% vs. prior year)

ARPA Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue - Arpa	100-011-380-1000	\$18,801	\$50,000	\$90,000	\$0	-\$50,000	-100%
Total Other Revenue:		\$18,801	\$50,000	\$90,000	\$0	-\$50,000	-100%
Total Revenue Source:		\$18,801	\$50,000	\$90,000	\$0	-\$50,000	-100%



Audit Fund - Fund 202

The City is required to have an independent annual audit of its financial statements. The City contracts these professional services on a multi-year basis.

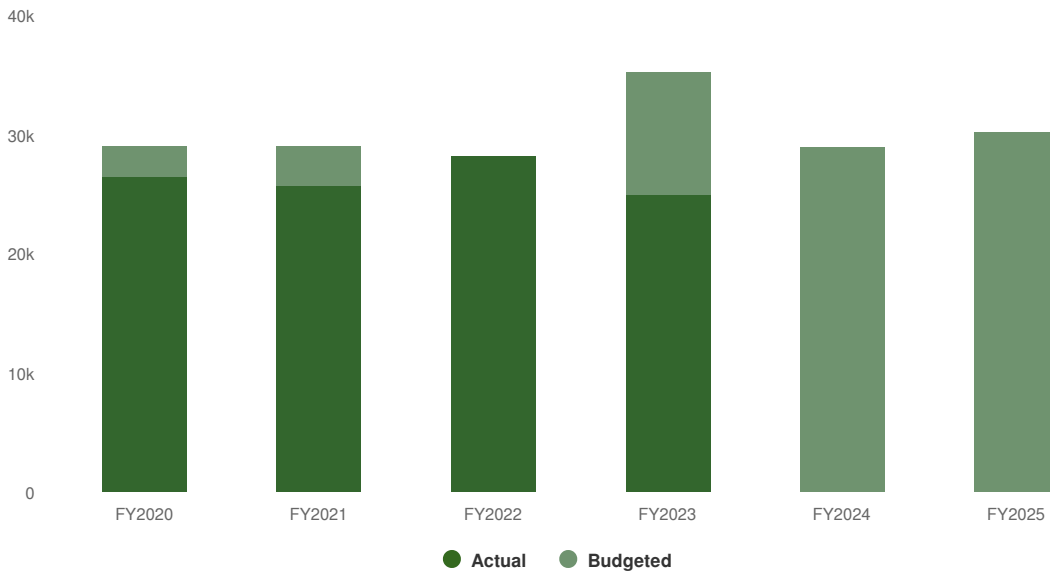
Summary of Fund Expenditures

A five-year contract was approved in 2022 for FY2022 through FY2026 with Lauterbach & Amen from Naperville, Illinois which includes both audit services and Single Audit services as may be required. A Single Audit is mandated when federal funding exceeds \$750,000 in a given fiscal year.

Proposed Expenditures

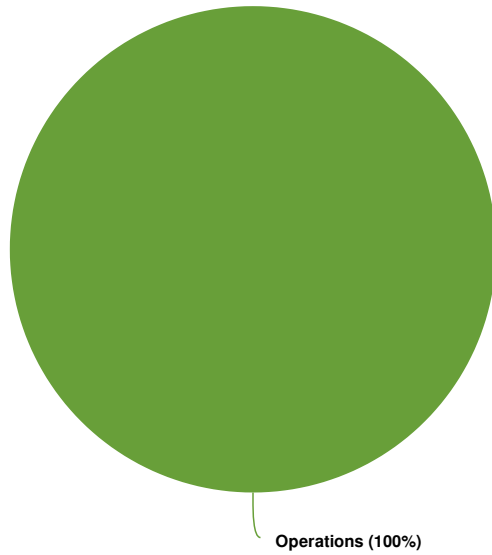
\$30,250 **\$1,350**
(4.67% vs. prior year)

Audit Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
Legal Fees - Audit	202-000-530-2000	\$51	\$200	\$235	\$250	\$50	25%
Professional Fees	202-000-530-4000	\$24,900	\$28,700	\$25,600	\$30,000	\$1,300	4.5%
Total Operations:		\$24,951	\$28,900	\$25,835	\$30,250	\$1,350	4.7%
Total Expense Objects:		\$24,951	\$28,900	\$25,835	\$30,250	\$1,350	4.7%

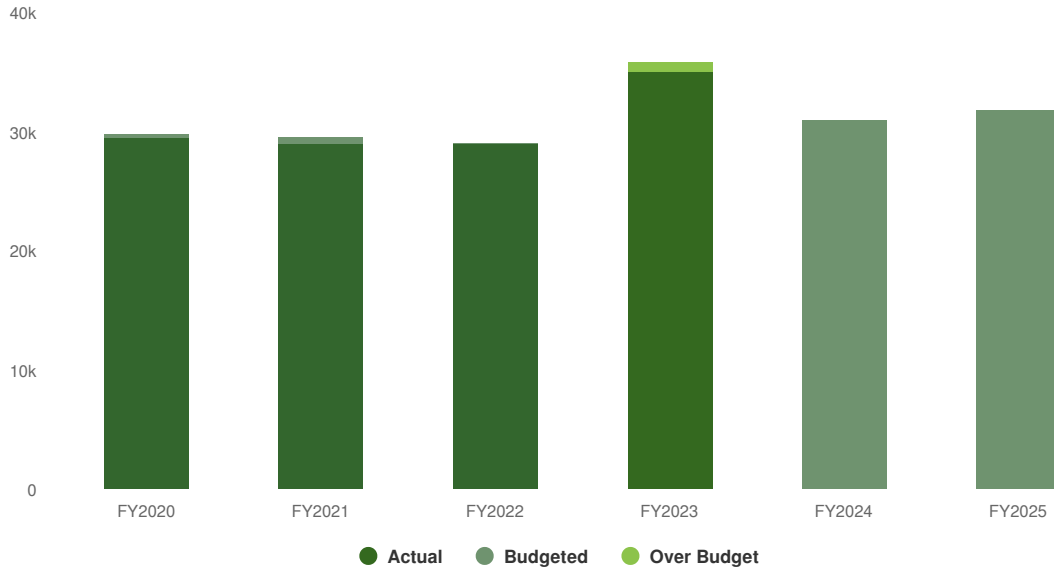
Summary of Fund Revenue

Property taxes are the major revenue source for the audit professional and legal services.

\$31,800 **\$800**
(2.58% vs. prior year)

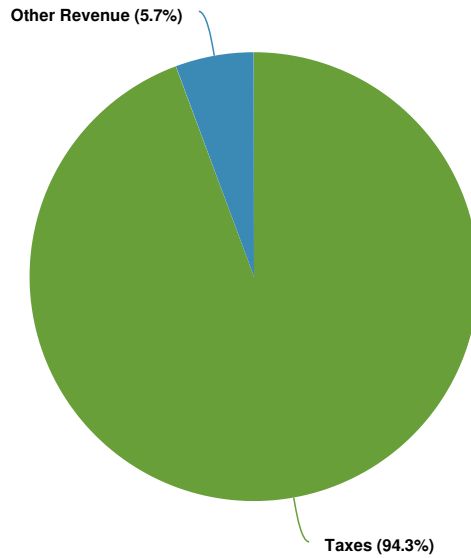


Audit Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	202-000-310-1000	\$34,966	\$30,000	\$30,000	\$30,000	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Taxes:		\$34,966	\$30,000	\$30,000	\$30,000	\$0	0%
Other Revenue							
Interest Revenue	202-000-380-1000	\$1,152	\$1,000	\$2,100	\$1,800	\$800	80%
Total Other Revenue:		\$1,152	\$1,000	\$2,100	\$1,800	\$800	80%
Total Revenue Source:		\$36,119	\$31,000	\$32,100	\$31,800	\$800	2.6%



Building Maintenance Fund - Fund 508

This fund was established in FY2022 as provided for by the Capital Improvement Plan to provide funding for building maintenance and upgrades. The fund was seeded in FY2021 through a transfer of excess reserves from the Motorized Equipment Replacement Fund (MERF) in the amount of \$350,000 with planned annual transfers from using departments as required.

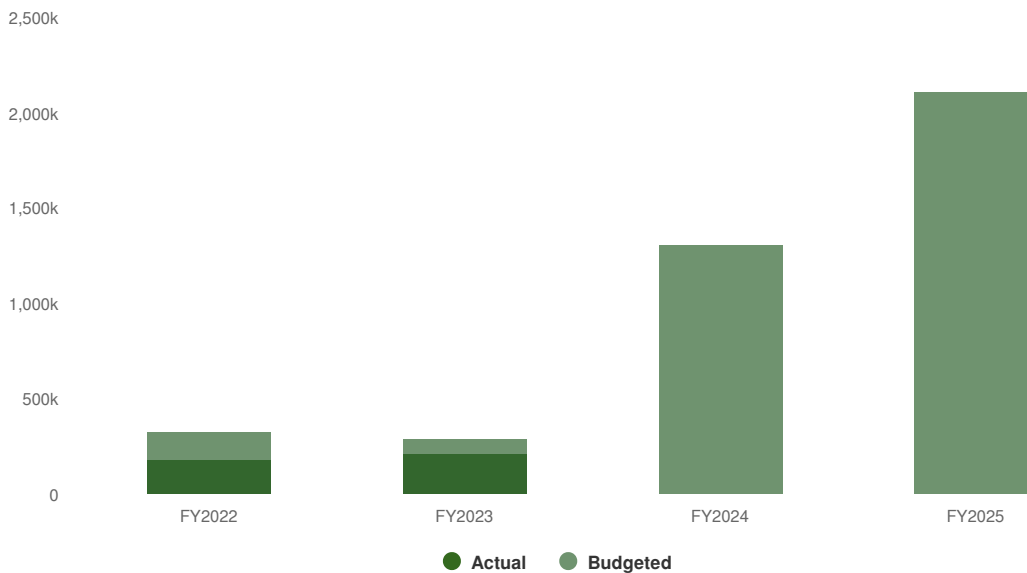
Summary of Fund Expenditures

Included in fund expenditures are those related to the construction of a new Evidence building for the Police Department along with contents and related equipment, design and site work for a Cemetery vehicle/equipment building, and construction of a cold storage building at Woodland Trail, along with funds to complete some interior and exterior painting and window replacement at City Hall.

Proposed Expenditures

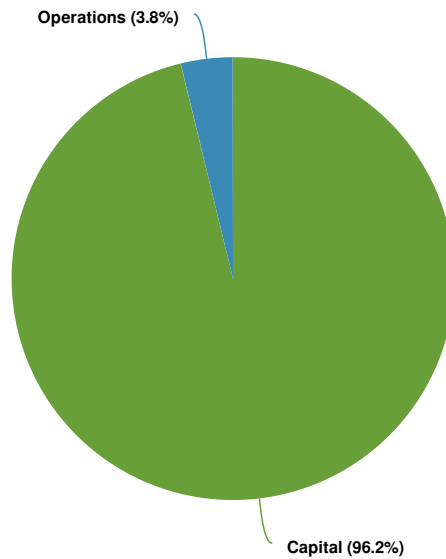
\$2,108,120 **\$803,707**
(61.61% vs. prior year)

Building Maintenance Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
R & M Building - Contractual	508-000-510-1000	\$98,986	\$20,000	\$25,000	\$80,000	\$60,000	300%
Professional Fees	508-000-530-4000	\$0	\$100,000	\$15,000	\$0	-\$100,000	-100%
Total Operations:		\$98,986	\$120,000	\$40,000	\$80,000	-\$40,000	-33.3%
Capital							
Purchase - Building/Property	508-000-800-2000	\$108,991	\$1,158,000	\$70,900	\$2,028,120	\$870,120	75.1%
Total Capital:		\$108,991	\$1,158,000	\$70,900	\$2,028,120	\$870,120	75.1%
Other Financing Uses							
Transfer To Fire & Rescue	508-000-950-7000	\$0	\$26,413	\$26,413	\$0	-\$26,413	-100%
Total Other Financing Uses:		\$0	\$26,413	\$26,413	\$0	-\$26,413	-100%
Total Expense Objects:		\$207,977	\$1,304,413	\$137,313	\$2,108,120	\$803,707	61.6%

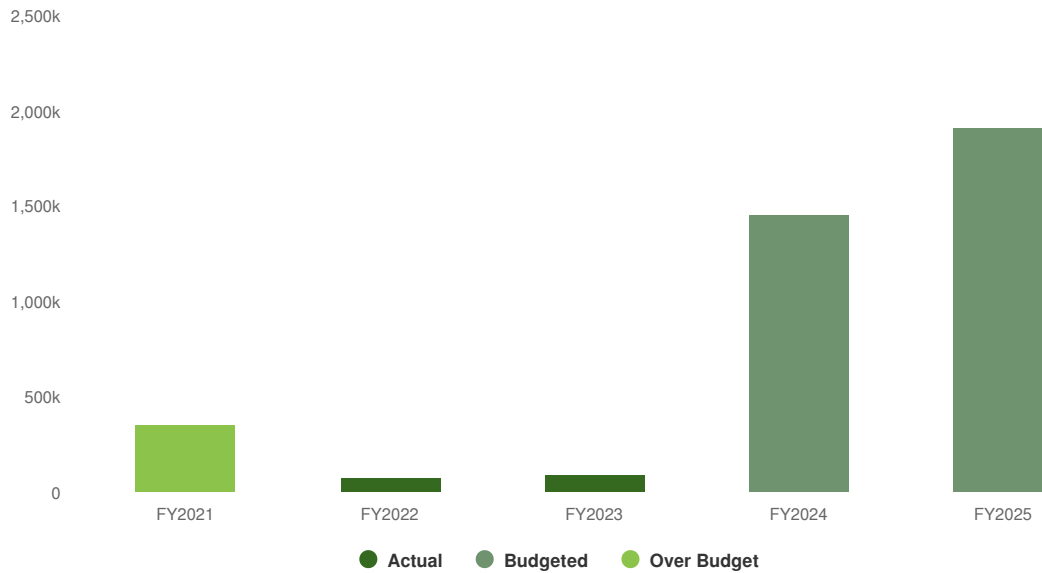
Summary of Fund Revenue



Transfers from the using departments for operations and capital expenditures are the main revenue source for the Building Maintenance Fund. In FY2025, grant proceeds are also expected to be received for the Police Evidence Building in the amount of \$878,000. The CURES grant received following the COVID-19 pandemic which was qualified based on public safety expenses will also be used to help fund the building.

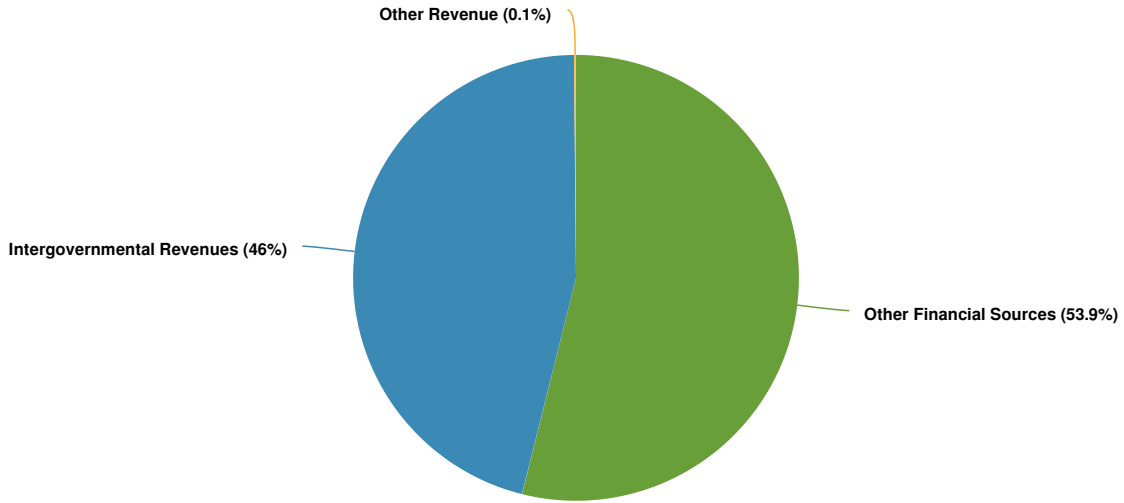
\$1,910,023 **\$456,441**
(31.40% vs. prior year)

Building Maintenance Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	508-000-340-4500	\$0	\$583,000	\$0	\$878,000	\$295,000	50.6%
Total Intergovernmental Revenues:		\$0	\$583,000	\$0	\$878,000	\$295,000	50.6%
Other Revenue							
Interest Revenue	508-000-380-1000	\$2,963	\$3,000	\$3,200	\$2,500	-\$500	-16.7%
Total Other Revenue:		\$2,963	\$3,000	\$3,200	\$2,500	-\$500	-16.7%
Other Financial Sources							
Transfer From City Hall	508-000-390-1200	\$36,000	\$70,427	\$70,427	\$48,000	-\$22,427	-31.8%
Transfer From Streets	508-000-390-1300	\$12,500	\$229,833	\$229,833	\$100,000	-\$129,833	-56.5%
Transfer From Police	508-000-390-1400	\$3,000	\$312,227	\$312,227	\$300,000	-\$12,227	-3.9%
Transfer From Cemetery	508-000-390-1500	\$0	\$55,000	\$55,000	\$60,000	\$5,000	9.1%
Transfer From Water	508-000-390-5000	\$6,500	\$105,312	\$105,312	\$56,000	-\$49,312	-46.8%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Transfer From Sewer	508-000-390-5100	\$26,500	\$94,783	\$94,783	\$25,403	-\$69,380	-73.2%
Transfer From Fire & Rescue	508-000-390-5400	\$8,100	\$0	\$0	\$0	\$0	0%
Transfer from Gen. Corp. - Unrestr.	508-000-390-9000	\$0	\$0	\$0	\$440,120	\$440,120	N/A
Total Other Financial Sources:		\$92,600	\$867,582	\$867,582	\$1,029,523	\$161,941	18.7%
Total Revenue Source:		\$95,563	\$1,453,582	\$870,782	\$1,910,023	\$456,441	31.4%

Building Maintenance Replacement Schedule

Building Maintenance Fund Funding Schedule

	Estimated Budget	FY to Complete	Remaining Years to Fund	Accum. Funding thru FY2024	Funding FY2025	Accum. funding thru FY2025	Remaining Funding	Budget FY2025
City Hall - 301/305 Walnut St.								
Exterior cleanup/interior painting/window repl.	80,000	2025	1	20,000	60,000	80,000	-	80,000
Paving of parking lot - 305 Walnut St.	90,000	N/A	0	90,000	-	90,000	-	-
	<u>170,000</u>			<u>110,000</u>	<u>60,000</u>	<u>170,000</u>	<u>-</u>	<u>80,000</u>
Public Safety								
Evidence Building - net of grants	600,000	2025	1	300,000	300,000	600,000	-	600,000
Public Works								
Combined Facility	2,000,000	2033	9	297,891	200,000	497,891	1,592,109	-
Cold Storage - Woodland Trail	85,000	2025	0	85,000	-	85,000	-	85,000
	<u>2,085,000</u>			<u>297,891</u>	<u>200,000</u>	<u>497,891</u>	<u>1,592,109</u>	<u>85,000</u>
Storage Building East								
Storage Building West								
Storage Building South (pending fire claim)								
Building maintenance - roof, tuckpoint, etc.	100,000	2025	1	100,000	-	100,000	-	-
Legion Rd. Public Works								
Water Treatment Plant #1								
Water Treatment Plant #2								
Sewer Treatment Plant #2								
				30,597	(30,597)	-		
Cemetery								
Vehicle/Equipment Building	175,000	2026	2	55,000	60,000	115,000	60,000	35,000
Fire Dept.								
City Wide								
City-wide space study	100,000	2024	N/A	100,000	-	100,000	-	-
	<u>3,230,000</u>			<u>988,488</u>	<u>589,403</u>	<u>1,577,891</u>	<u>1,652,109</u>	<u>800,000</u>



Capital Equipment Replacement Fund - Fund 505

This fund was established in FY2017 to provide funding for non-motorized capital equipment as deemed necessary. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the equipment). In FY2024, the fund was restructured to only include capital items over \$15,000 due to changes in thresholds and administrative inefficiencies of tracking lower-cost items.

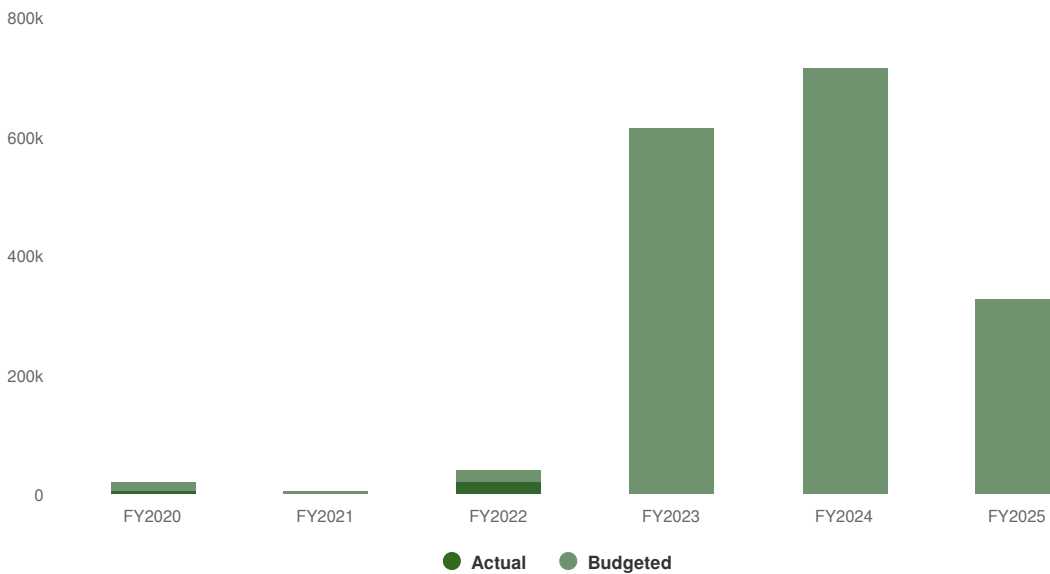
Summary of Fund Expenditures

Included in the fund expenditures are planned capital purchases that have been funded including an in-car video system, taser replacement, and body camera bundle for the Police Department, as well as an outdoor warning siren as needed for Grandyle,

Proposed Expenditures

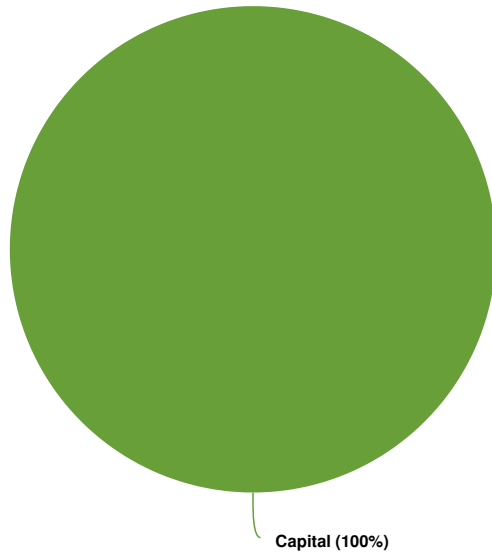
\$327,473 **-\$386,542**
(-54.14% vs. prior year)

Capital Equipment Replacement Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - Equipment	505-000-800-1500	\$0	\$554,956	\$500,000	\$327,473	-\$227,483	-41%
Total Capital:		\$0	\$554,956	\$500,000	\$327,473	-\$227,483	-41%
Other Financing Uses							
Transfer To Water	505-000-950-1500	\$0	\$30,580	\$30,580	\$0	-\$30,580	-100%
Transfer To Sewer	505-000-950-2000	\$0	\$65,543	\$65,543	\$0	-\$65,543	-100%
Transfer To Streets	505-000-950-3000	\$0	\$47,936	\$47,936	\$0	-\$47,936	-100%
Transfer To Planning & Zoning	505-000-950-7000	\$0	\$15,000	\$15,000	\$0	-\$15,000	-100%
Total Other Financing Uses:		\$0	\$159,059	\$159,059	\$0	-\$159,059	-100%
Total Expense Objects:		\$0	\$714,015	\$659,059	\$327,473	-\$386,542	-54.1%

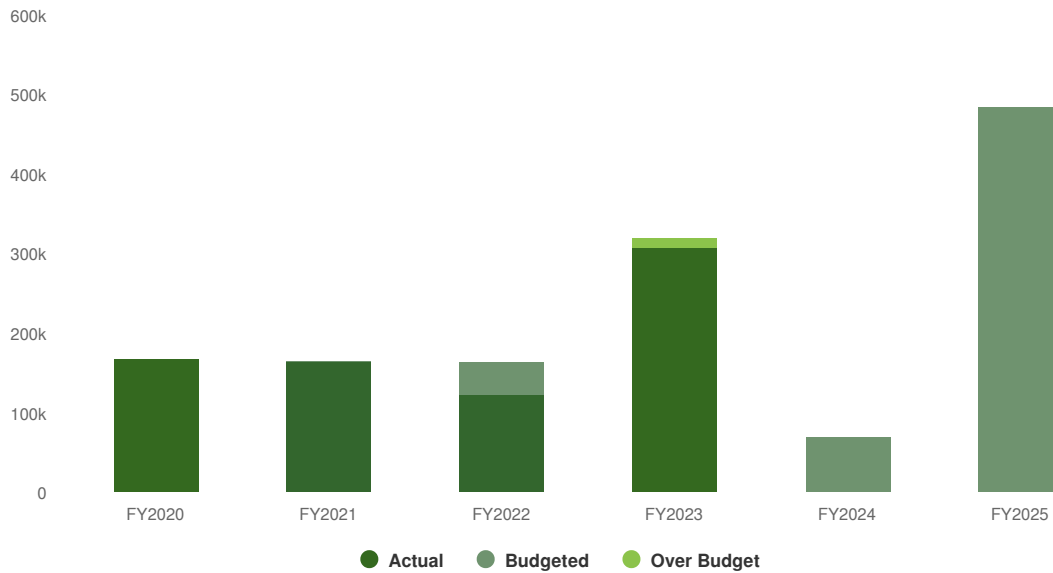
Summary of Fund Revenue



Transfers from the using departments for planned capital expenditures are the main revenue source for the Capital Equipment Replacement Fund. In addition, some equipment formerly in the Motorized Equipment Replacement Fund (MERF) is being transferred to the Capital Equipment Replacement Fund and thus a transfer of accumulated funds is also planned.

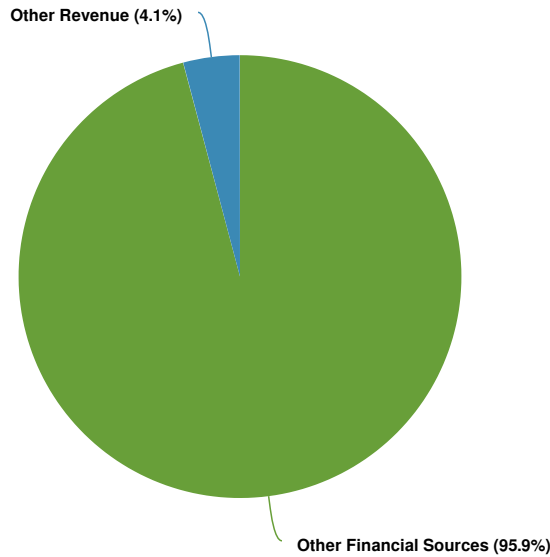
\$484,532 **\$414,424**
 (591.12% vs. prior year)

Capital Equipment Replacement Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	505-000-380-1000	\$16,861	\$10,000	\$30,000	\$20,000	\$10,000	100%
Total Other Revenue:		\$16,861	\$10,000	\$30,000	\$20,000	\$10,000	100%
Other Financial Sources							
Transfer From Leg/Admn	505-000-390-1000	\$0	\$2,124	\$2,124	\$3,106	\$982	46.2%
Transfer From City Hall	505-000-390-1200	\$0	\$4,486	\$4,486	\$8,949	\$4,463	99.5%
Transfer From Streets	505-000-390-1300	\$12,018	\$0	\$0	\$12,367	\$12,367	N/A
Transfer From Police	505-000-390-1400	\$117,615	\$31,583	\$31,583	\$135,998	\$104,415	330.6%
Transfer From Esda	505-000-390-2100	\$20,599	\$21,915	\$21,915	\$19,753	-\$2,162	-9.9%
Transfer From Stormwater Mgmt.	505-000-390-2200	\$3,266	\$0	\$0	\$0	\$0	0%
Transfer From Water	505-000-390-5000	\$0	\$0	\$0	\$19,133	\$19,133	N/A
Transfer From Sewer	505-000-390-5100	\$154,102	\$0	\$0	\$135,726	\$135,726	N/A
Transfer from MERF	505-000-390-6000	\$0	\$0	\$0	\$129,500	\$129,500	N/A



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Other Financial Sources:		\$307,600	\$60,108	\$60,108	\$464,532	\$404,424	672.8%
Total Revenue Source:		\$324,461	\$70,108	\$90,108	\$484,532	\$414,424	591.1%

Capital Equipment Replacement Schedule

City of Washington													
Capital Equipment Replacement Fund													
FY 2024-25													
	Purch.	Funding	L/A	City Hall	Streets	Police	Spec. Proj.	P/Z	ESDA	SWM	Wtr	Swr	Total
	FY24-25												
City Hall	-	17,405	3,106	8,949							2,675	2,675	17,405
Streets	-	12,367			12,367								12,367
Police	300,738	135,998				135,998							135,998
Emergency Management Agency	26,735	19,753							19,753				19,753
Distribution & Collection	0	13,542									1,065	12,458	13,542
Water	0	15,373									15,373		15,373
Sewer	-	120,592										120,592	120,592
	327,473	335,031	3,106	8,949	12,367	135,998	0	0	19,753	-	19,333	135,726	335,031
In-car video system - Police	224,000												
Outdoor Warning Siren - Grandyle	26,735												
Replacement of 26 tasers	38,078												
Body camera bundle payment	38,660												
	327,473												



Cemetery Account - Fund 100, Department 200

The City is responsible for the operation, maintenance and perpetual care of the Glendale Cemetery buildings and grounds. The Cemetery Fund is a governmental fund but has operated similarly to an enterprise fund with expenses being fully paid from revenues derived from the operation through FY2023. Beginning in FY2024, the Cemetery Fund will become a Department of the General Fund due to declining fund balances, projected capital expenditures and lagging revenues. The remaining fund balances at the end of FY2023 will be transferred to the General Fund .

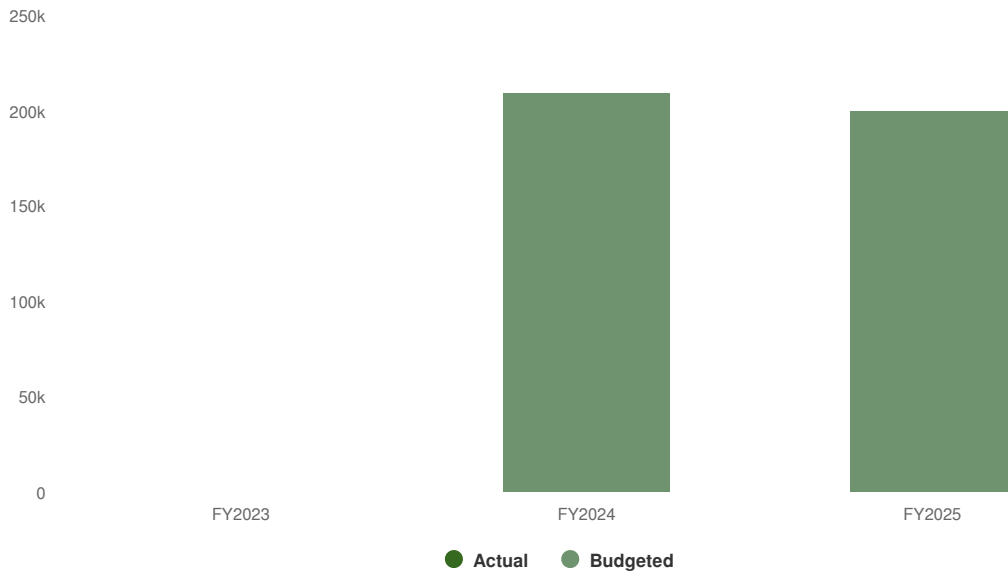
Summary of Fund Expenditures

During FY2024, funds are budgeted to continue improving the road network at Glendale Cemetery. In addition, funds are being contributed to the Building Maintenance Fund to construct a building in FY2025 for Cemetery operations that would provide a place for staff to meet with the public as needed as well as have restroom and breakroom facilities.

Proposed Expenditures

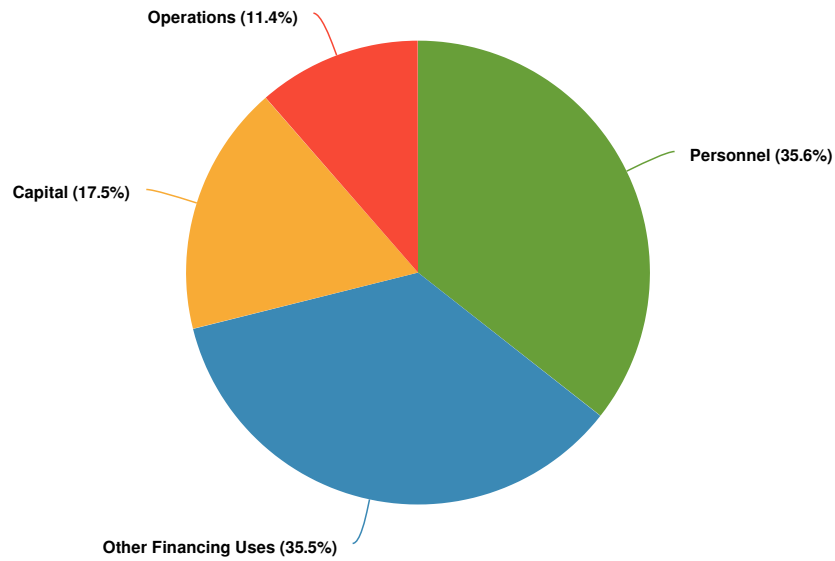
\$200,000 **-\$9,300**
(-4.44% vs. prior year)

Cemetery Account (General Fund) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel						
Salaries - Regular	100-200-410-1000	\$0	\$27,000	\$31,000	\$4,000	14.8%
Salaries - Standby	100-200-410-1500	\$0	\$200	\$200	\$0	0%
Salaries - Over-Time	100-200-410-2000	\$0	\$600	\$800	\$200	33.3%
Unused Sick Time/Ghd	100-200-410-3000	\$0	\$400	\$450	\$50	12.5%
Salaries - Part-Time	100-200-420-1000	\$0	\$15,000	\$15,000	\$0	0%
Salaries - Elected Officials	100-200-430-1000	\$0	\$10,000	\$7,000	-\$3,000	-30%
Group Insurance	100-200-450-1000	\$0	\$9,400	\$10,000	\$600	6.4%
Health Savings Plan Contrib.	100-200-450-1100	\$0	\$500	\$550	\$50	10%
Retiree Health Insurance	100-200-450-1200	\$0	\$3,900	\$4,100	\$200	5.1%
Payroll Taxes - Unemployment	100-200-450-2000	\$0	\$300	\$100	-\$200	-66.7%
Workers Comp Insurance	100-200-450-2500	\$0	\$1,800	\$1,800	\$0	0%
Uniform Allowance	100-200-470-1000	\$0	\$200	\$200	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Personnel:		\$0	\$69,300	\$71,200	\$1,900	2.7%
Operations						
R&M - Building (Contractual)	100-200-510-1000	\$0	\$0	\$500	\$500	N/A
R&M - Equipment (Contr.)	100-200-510-1500	\$0	\$250	\$400	\$150	60%
R&M - System (Contractual)	100-200-510-9000	\$0	\$8,000	\$8,000	\$0	0%
Legal Fees	100-200-530-2000	\$0	\$1,000	\$1,000	\$0	0%
Postage Expense	100-200-550-1000	\$0	\$200	\$200	\$0	0%
Communications	100-200-550-1500	\$0	\$300	\$600	\$300	100%
Electricity	100-200-570-3000	\$0	\$1,500	\$1,500	\$0	0%
Property Insurance	100-200-590-1000	\$0	\$100	\$100	\$0	0%
R&M - Building (Commodities)	100-200-610-1000	\$0	\$0	\$500	\$500	N/A
R&M - Equipment (Commodities)	100-200-610-1500	\$0	\$500	\$500	\$0	0%
R&M - Systems (Commodities)	100-200-610-9000	\$0	\$2,000	\$1,000	-\$1,000	-50%
Operating Supplies	100-200-650-1500	\$0	\$300	\$500	\$200	66.7%
Miscellaneous Equipment	100-200-650-2000	\$0	\$2,350	\$7,500	\$5,150	219.1%
Miscellaneous Expense	100-200-910-9000	\$0	\$500	\$500	\$0	0%
Total Operations:		\$0	\$17,000	\$22,800	\$5,800	34.1%
Capital						
Purchase - Equipment	100-200-800-1500	\$0	\$0	\$5,000	\$5,000	N/A
Purchase - System	100-200-800-3000	\$0	\$55,000	\$30,000	-\$25,000	-45.5%
Total Capital:		\$0	\$55,000	\$35,000	-\$20,000	-36.4%
Other Financing Uses						
Transfer To Merf	100-200-950-1800	\$0	\$13,000	\$11,000	-\$2,000	-15.4%
Transfer To Building Fund	100-200-950-1900	\$0	\$55,000	\$60,000	\$5,000	9.1%
Total Other Financing Uses:		\$0	\$68,000	\$71,000	\$3,000	4.4%
Total Expense Objects:		\$0	\$209,300	\$200,000	-\$9,300	-4.4%

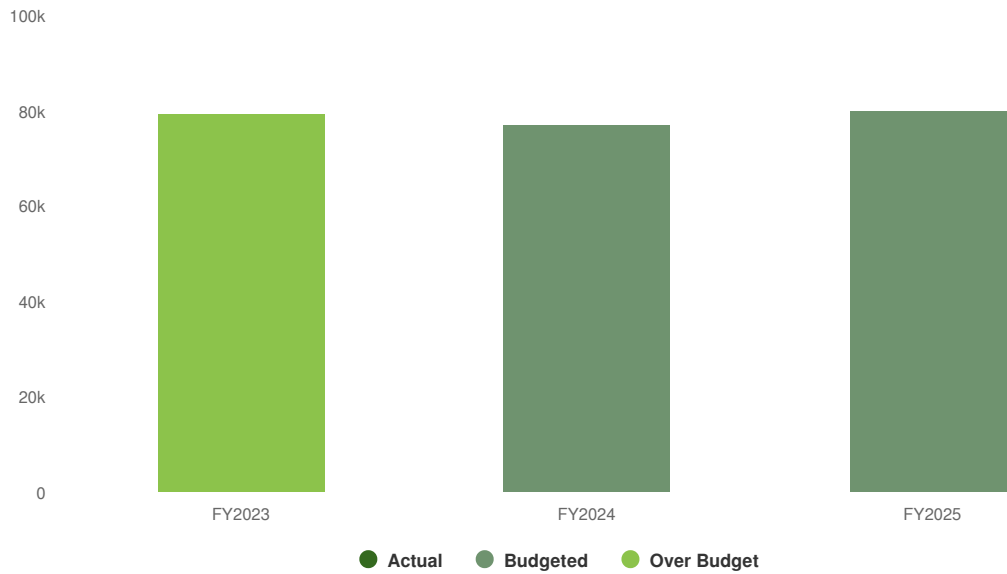


Summary of Fund Revenue

In addition to revenue from lot and columbarium sales and interment and footing reimbursements, net expenses are funded through General Corp. - Unrestricted.

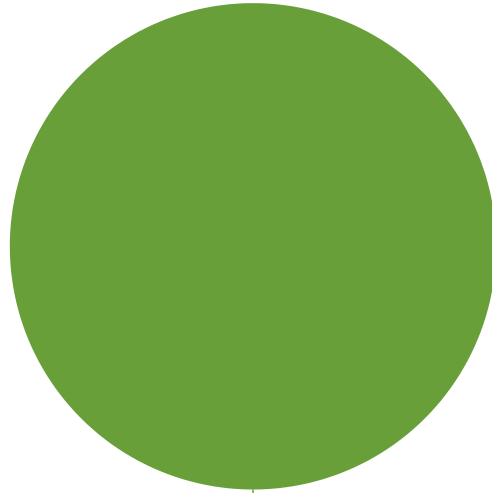
\$80,000 **\$2,900**
(3.76% vs. prior year)

Cemetery Account (General Fund) Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Charges for Service (100%)

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Service						
Grave Sites	100-200-360-1000	\$0	\$30,000	\$30,000	\$0	0%
Columbarium Niche Sales	100-200-360-1100	\$0	\$2,000	\$5,000	\$3,000	150%
Interment Fee	100-200-360-5100	\$0	\$45,000	\$45,000	\$0	0%
Total Charges for Service:		\$0	\$77,000	\$80,000	\$3,000	3.9%
Other Revenue						
Interest Revenue	100-200-380-1000	\$0	\$100	\$0	-\$100	-100%
Total Other Revenue:		\$0	\$100	\$0	-\$100	-100%
Total Revenue Source:		\$0	\$77,100	\$80,000	\$2,900	3.8%



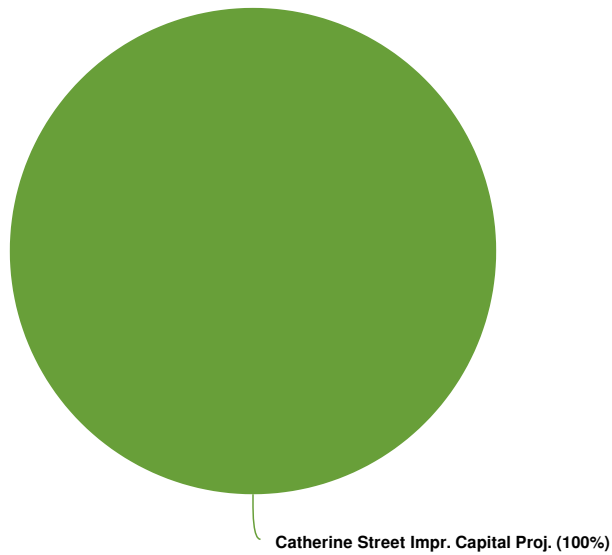
Catherine Street Impr. Capital Project Fund - Fund 414

This fund records the transactions related to the public street and stormwater improvements for Catherine Street.

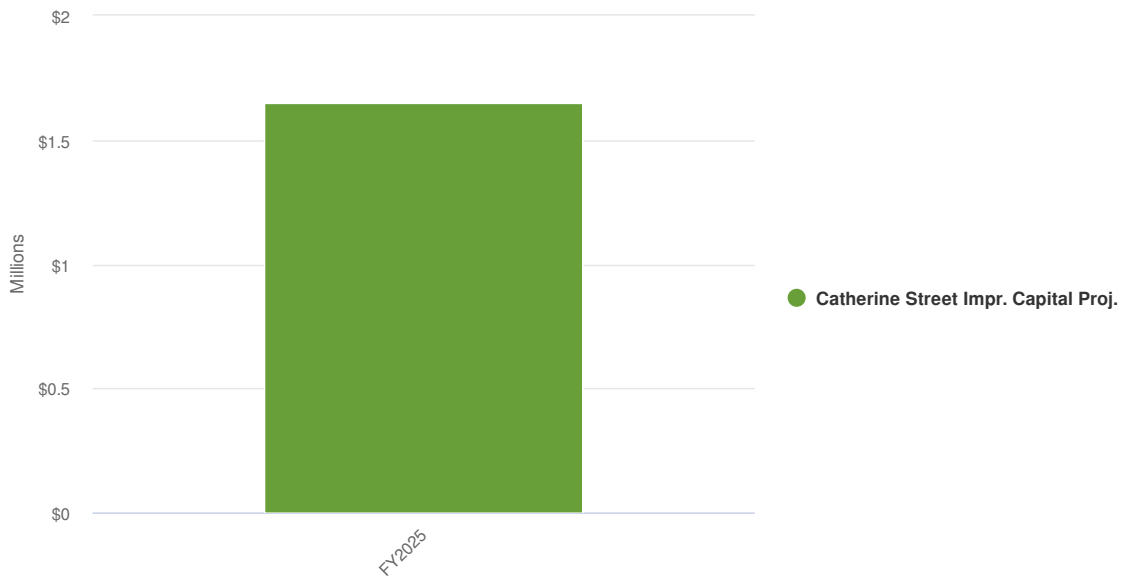
Summary of Fund Expenditures

The Catherine Street Improvement is planned over a three-year period with construction beginning in FY2025. Water and sewer improvements as a part of the project are accounted for in the enterprise funds.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Proposed Expenditures

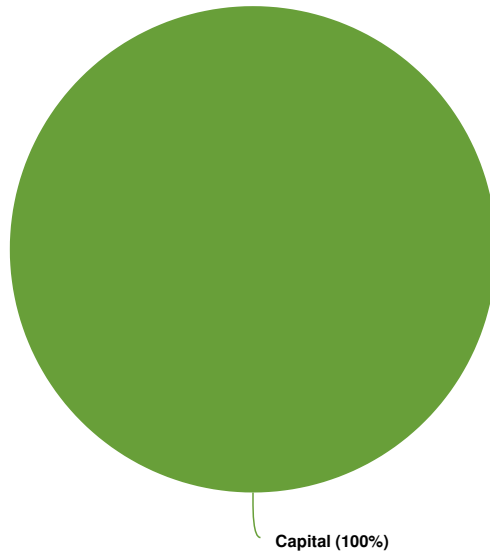
\$1,650,000 **\$1,650,000**
 (100.00% vs. prior year)

Catherine Street Improvement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Capital					
PURCHASE - SYSTEM	414-003-800-3000	\$0	\$1,400,000	\$1,400,000	N/A
PURCHASE - SYSTEM ENGINEERING	414-003-800-3100	\$0	\$250,000	\$250,000	N/A
Total Capital:		\$0	\$1,650,000	\$1,650,000	N/A
Total Expense Objects:		\$0	\$1,650,000	\$1,650,000	N/A

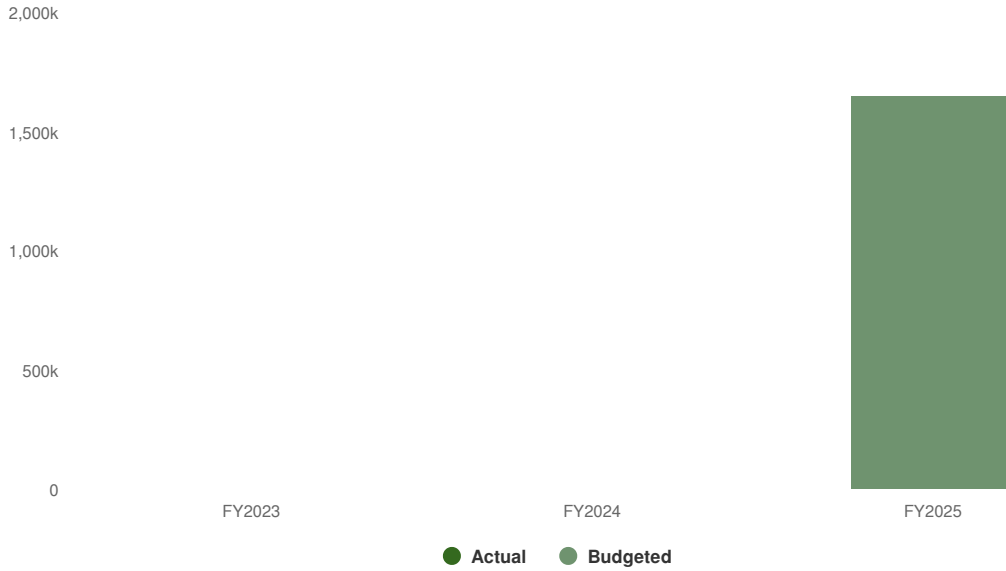
Summary of Fund Revenue

The street and stormwater public improvements for this project are funded through transfers from the General Fund. Private improvements are the responsibility of the homeowner.

\$1,650,000 **\$1,650,000**
(100.00% vs. prior year)

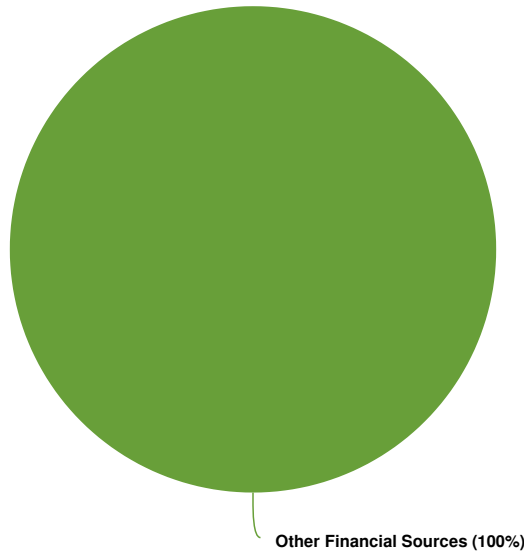


Catherine Street Improvement Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Other Financial Sources					
TRSF. FROM GENERAL FUND	414-000-390-1000	\$0	\$1,650,000	\$1,650,000	N/A



Name	Account ID	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Other Financial Sources:		\$0	\$1,650,000	\$1,650,000	N/A
Total Revenue Source:		\$0	\$1,650,000	\$1,650,000	N/A



Cemetery Fund - Fund 200

The City is responsible for the operation, maintenance and perpetual care of the Glendale Cemetery buildings and grounds. The Cemetery Fund is a governmental fund but has operated similarly to an enterprise fund with expenses being fully paid from revenues derived from the operation through FY2023.

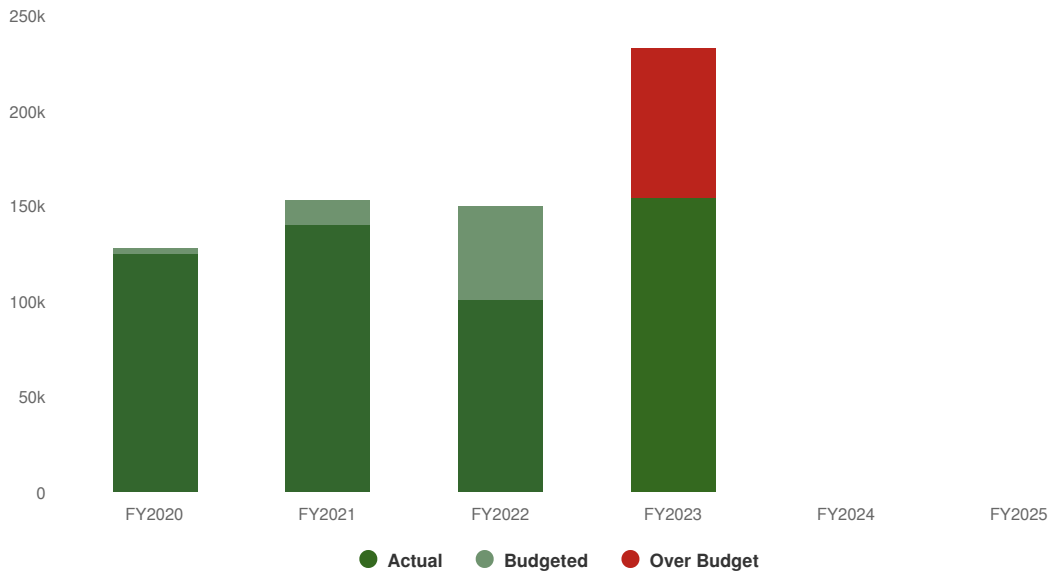
Summary of Fund Expenditures

Beginning in FY2024, the Cemetery Fund became a Department of the General Fund due to declining fund balances, projected capital expenditures and lagging revenues.

Proposed Expenditures

\$0 **\$0**
(0.00% vs. prior year)

Cemetery Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	200-000-410-1000	\$19,920	\$0	\$0	\$0	\$0	0%
Salaries - Standby	200-000-410-1500	\$213	\$0	\$0	\$0	\$0	0%
Salaries - Over-Time	200-000-410-2000	\$399	\$0	\$0	\$0	\$0	0%
Unused Sick Time/Ghip	200-000-410-3000	\$60	\$0	\$0	\$0	\$0	0%
Salaries - Part-Time	200-000-420-1000	\$26,982	\$0	\$0	\$0	\$0	0%
Salaries - Elected Officials	200-000-430-1000	\$9,150	\$0	\$0	\$0	\$0	0%
Group Insurance	200-000-450-1000	\$13,431	\$0	\$0	\$0	\$0	0%
Health Savings Plan Contrib.	200-000-450-1100	\$332	\$0	\$0	\$0	\$0	0%
Retiree Health Insurance	200-000-450-1200	\$3,550	\$0	\$0	\$0	\$0	0%
Payroll Taxes - Unemployment	200-000-450-2000	\$220	\$0	\$0	\$0	\$0	0%
Workers Comp Insurance	200-000-450-2500	\$1,448	\$0	\$0	\$0	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Uniform Allowance	200-000-470-1000	\$180	\$0	\$0	\$0	\$0	0%
Total Personnel:		\$75,883	\$0	\$0	\$0	\$0	0%
Operations							
R&M - Grounds (Contr.)	200-000-510-7000	\$5,988	\$0	\$0	\$0	\$0	0%
Legal Fees	200-000-530-2000	\$2,387	\$0	\$0	\$0	\$0	0%
Postage Expenses	200-000-550-1000	\$153	\$0	\$0	\$0	\$0	0%
Communications	200-000-550-1500	\$119	\$0	\$0	\$0	\$0	0%
Electricity	200-000-570-3000	\$1,829	\$0	\$0	\$0	\$0	0%
Property Insurance	200-000-590-1000	\$65	\$0	\$0	\$0	\$0	0%
R&M - Equipment (Commodities)	200-000-610-1500	\$1,151	\$0	\$0	\$0	\$0	0%
R&M Grounds (Commod)	200-000-610-7000	\$525	\$0	\$0	\$0	\$0	0%
Office Supplies	200-000-650-1000	\$26	\$0	\$0	\$0	\$0	0%
Operating Supplies	200-000-650-1500	\$210	\$0	\$0	\$0	\$0	0%
Miscellaneous Equipment	200-000-650-2000	\$574	\$0	\$0	\$0	\$0	0%
Miscellaneous Expense	200-000-910-9000	\$54	\$0	\$0	\$0	\$0	0%
Total Operations:		\$13,082	\$0	\$0	\$0	\$0	0%
Capital							
Purchase-System Improvements	200-000-800-5000	\$54,885	\$0	\$0	\$0	\$0	0%
Total Capital:		\$54,885	\$0	\$0	\$0	\$0	0%
Other Financing Uses							
Transfer To General Fund	200-000-950-1000	\$0	\$0	\$117,155	\$0	\$0	0%
Transfer To Merf	200-000-950-1800	\$9,000	\$0	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$9,000	\$0	\$117,155	\$0	\$0	0%
Total Expense Objects:		\$152,850	\$0	\$117,155	\$0	\$0	0%

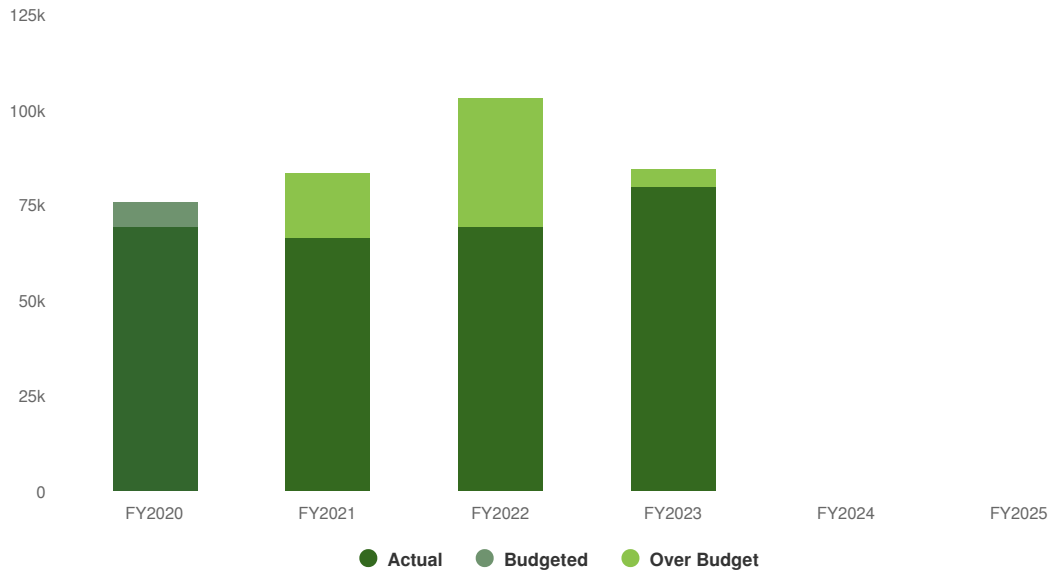
Summary of Fund Revenue



Revenue to the fund is provided through lot and columbarium sales in Glendale Cemetery, along with interment fees and reimbursements for footings for Veterans.

\$0 **\$0**
(0.00% vs. prior year)

Cemetery Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Service						
Grave Sites	200-000-360-1000	\$35,500	\$0	\$0	\$0	0%
Columbarium Niche Sales	200-000-360-1100	\$5,400	\$0	\$0	\$0	0%
Footings	200-000-360-5000	\$5,000	\$0	\$0	\$0	0%
Interment Fee	200-000-360-5100	\$45,300	\$0	\$0	\$0	0%
Total Charges for Service:		\$91,200	\$0	\$0	\$0	0%
Other Revenue						
Interest Revenue	200-000-380-1000	\$299	\$0	\$0	\$0	0%
Miscellaneous Revenue	200-000-380-9000	\$630	\$0	\$0	\$0	0%
Total Other Revenue:		\$929	\$0	\$0	\$0	0%
Total Revenue Source:		\$92,129	\$0	\$0	\$0	0%



City Hall Account (Fund 100-002)

The City incurs a variety of general expenses related to the operation, care and maintenance of Washington City Hall. These expenses are reflected in this account.

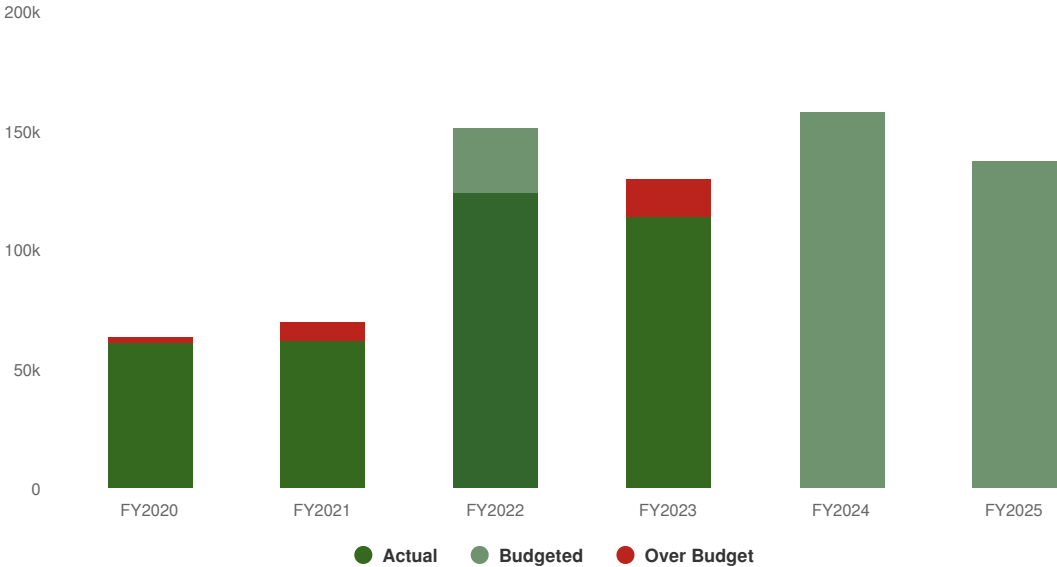
Summary of Fund Expenditures

The adjacent property at 305 Walnut Street was purchased during FY2023. The house on the property was demolished, and a parking lot will be constructed in the future to add additional parking for City Hall employees and the public.

Proposed Expenditures

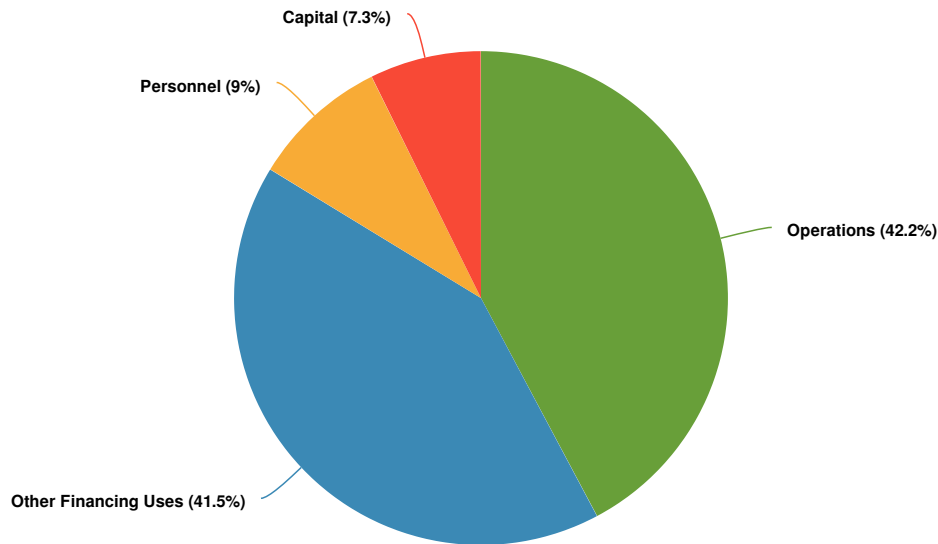
\$137,159 **-\$20,824**
(-13.18% vs. prior year)

City Hall Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Reg - Salaries	100-002-410-1000	\$6,492	\$7,100	\$7,000	\$7,500	\$400	5.6%
Salaries - Over-Time	100-002-410-2000	\$75	\$500	\$300	\$500	\$0	0%
Unused Sick Time/Ghip	100-002-410-3000	\$0	\$110	\$0	\$120	\$10	9.1%
Group Insurance	100-002-450-1000	\$3,209	\$3,400	\$3,300	\$3,500	\$100	2.9%
Payroll Taxes - Unemployment	100-002-450-2000	\$17	\$70	\$30	\$40	-\$30	-42.9%
Workers Comp Insurance	100-002-450-2500	\$281	\$500	\$400	\$500	\$0	0%
Uniform Rental	100-002-470-1000	\$135	\$140	\$140	\$150	\$10	7.1%
Total Personnel:		\$10,208	\$11,820	\$11,170	\$12,310	\$490	4.1%
Operations							
R&M - Building (Contractual)	100-002-510-1000	\$15,501	\$23,000	\$18,560	\$24,000	\$1,000	4.3%
R&M - Equipment (Contractual)	100-002-510-1500	\$3,111	\$2,850	\$5,900	\$3,000	\$150	5.3%
Legal Fees	100-002-530-2000	\$3,979	\$0	\$0	\$0	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Professional Fees	100-002-530-4000	\$12,800	\$0	\$0	\$0	\$0	0%
Communications	100-002-550-1500	\$13,158	\$14,000	\$10,620	\$8,800	-\$5,200	-37.1%
Recruitment	100-002-550-3000	\$0	\$100	\$0	\$100	\$0	0%
Electricity	100-002-570-3000	\$6,052	\$7,200	\$7,500	\$8,500	\$1,300	18.1%
Heating	100-002-570-3500	\$1,409	\$1,600	\$1,400	\$1,600	\$0	0%
Property Insurance	100-002-590-1000	\$2,209	\$2,500	\$2,600	\$3,000	\$500	20%
R&M - Building (Commodities)	100-002-610-1000	\$869	\$3,300	\$1,800	\$3,300	\$0	0%
R&M - Equipment (Commodities)	100-002-610-1500	\$398	\$750	\$1,650	\$600	-\$150	-20%
Operating Supplies	100-002-650-1500	\$2,555	\$2,750	\$2,400	\$3,000	\$250	9.1%
Miscellaneous Equipment	100-002-650-2000	\$669	\$1,200	\$500	\$1,000	-\$200	-16.7%
Janitorial Supplies	100-002-650-2500	\$241	\$500	\$500	\$500	\$0	0%
Miscellaneous Expense	100-002-910-9000	\$3,337	\$1,500	\$2,300	\$500	-\$1,000	-66.7%
Total Operations:		\$66,288	\$61,250	\$55,730	\$57,900	-\$3,350	-5.5%
Capital							
Purchase - Equipment	100-002-800-1500	\$11,916	\$10,000	\$0	\$10,000	\$0	0%
Total Capital:		\$11,916	\$10,000	\$0	\$10,000	\$0	0%
Other Financing Uses							
Transfer To Building Mtnc. Fund	100-002-950-1900	\$36,000	\$70,427	\$70,427	\$48,000	-\$22,427	-31.8%
Transfer To Cap Repl Fund	100-002-950-2000	\$0	\$4,486	\$4,486	\$8,949	\$4,463	99.5%
Total Other Financing Uses:		\$36,000	\$74,913	\$74,913	\$56,949	-\$17,964	-24%
Total Expense Objects:		\$124,412	\$157,983	\$141,813	\$137,159	-\$20,824	-13.2%

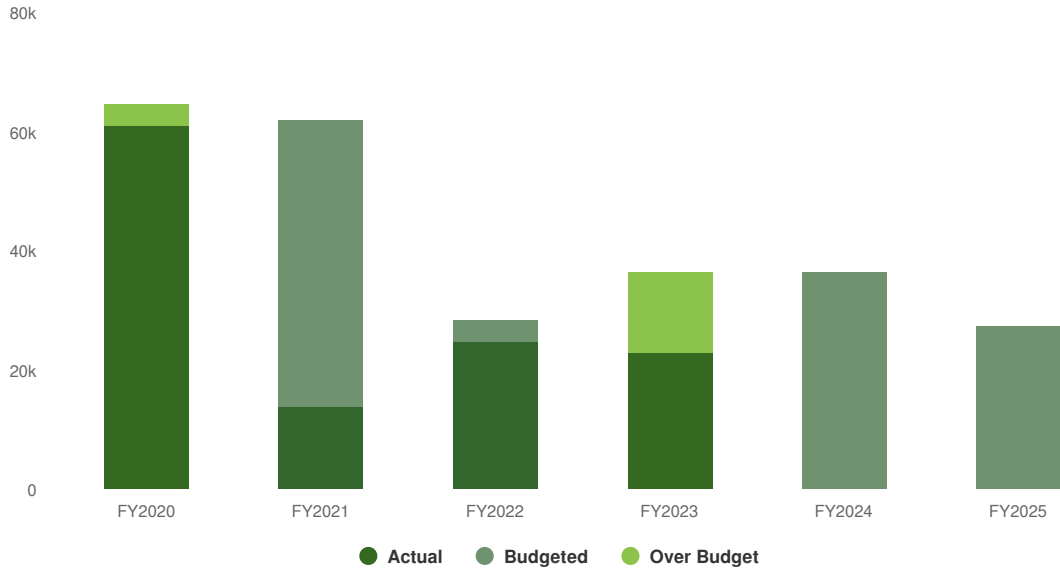
Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted. Water and Sewer Funds transfer 10% of all personnel, operations and capital expenditures.

\$27,400 **-\$9,200**
 (-25.14% vs. prior year)

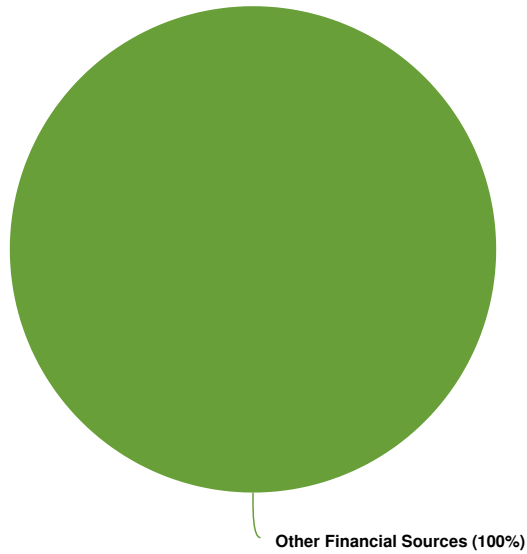


City Hall Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Other Revenue						
Insurance Proceeds	100-002-380-2000	\$10,446	\$0	\$0	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Other Revenue:		\$10,446	\$0	\$0	\$0	0%
Other Financial Sources						
Transfer From Water Fund	100-002-390-1500	\$12,441	\$18,300	\$13,700	-\$4,600	-25.1%
Transfer From Sewer Fund	100-002-390-2000	\$12,441	\$18,300	\$13,700	-\$4,600	-25.1%
Total Other Financial Sources:		\$24,882	\$36,600	\$27,400	-\$9,200	-25.1%
Total Revenue Source:		\$35,328	\$36,600	\$27,400	-\$9,200	-25.1%



Emergency Management Agency - Fund 201

The City provides emergency management and assistance under the supervision and direction of the Chief of Police.

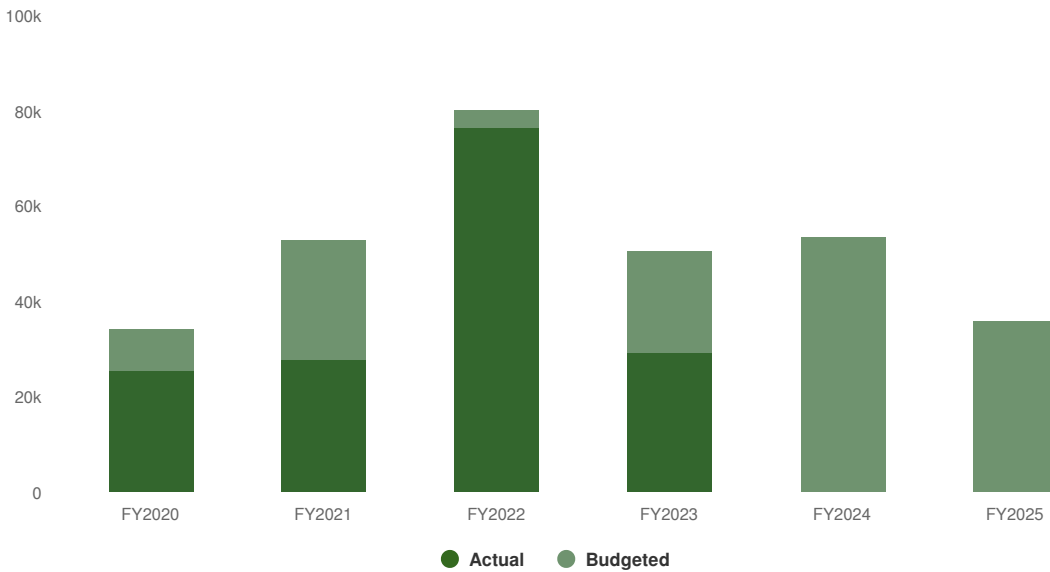
Summary of Fund Expenditures

The FY2025 Budget includes funding for replacement of warning sirens along with other routine operating expenses.

Proposed Expenditures

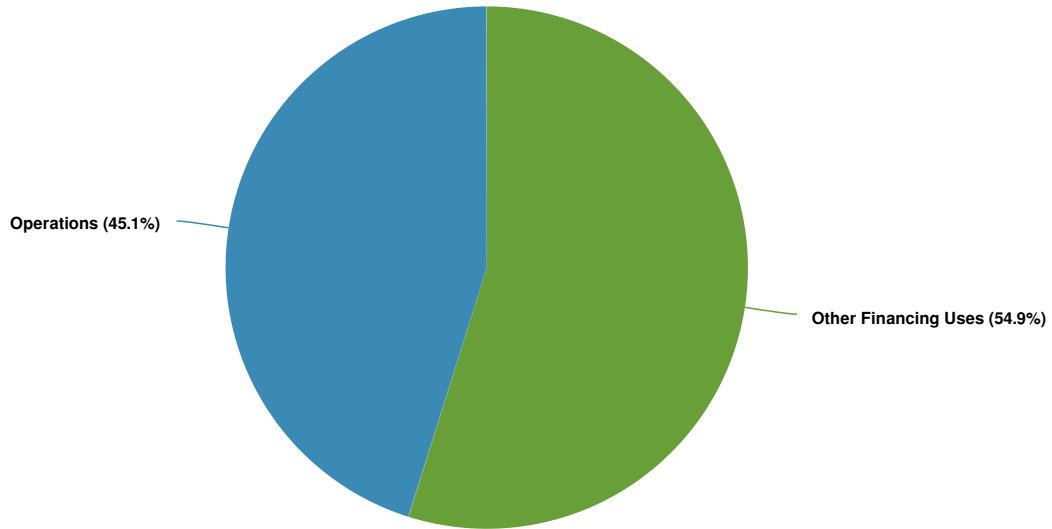
\$36,003 **-\$17,462**
(-32.66% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
R&M - Equipment (Contractual)	201-000-510-1500	\$2,595	\$5,500	\$4,600	\$5,500	\$0	0%
Communications	201-000-550-1500	\$0	\$16,800	\$2,600	\$1,000	-\$15,800	-94%
Property Insurance	201-000-590-1000	\$1,412	\$1,600	\$2,548	\$2,600	\$1,000	62.5%
Lease/Rent Expense	201-000-590-2000	\$2,130	\$2,500	\$2,300	\$2,500	\$0	0%
R&M - Building (Commodities)	201-000-610-1000	\$0	\$0	\$30	\$0	\$0	0%
R&M - Equipment (Commodities)	201-000-610-1500	\$721	\$1,500	\$0	\$1,000	-\$500	-33.3%
Miscellaneous Equipment	201-000-650-1500	\$313	\$1,650	\$0	\$1,650	\$0	0%
Miscellaneous Expense	201-000-910-9000	\$275	\$2,000	\$25	\$2,000	\$0	0%
Total Operations:		\$7,446	\$31,550	\$12,103	\$16,250	-\$15,300	-48.5%
Other Financing Uses							
Transfer To Cap Repl Fund	201-000-950-2000	\$20,599	\$21,915	\$21,915	\$19,753	-\$2,162	-9.9%
Total Other Financing Uses:		\$20,599	\$21,915	\$21,915	\$19,753	-\$2,162	-9.9%



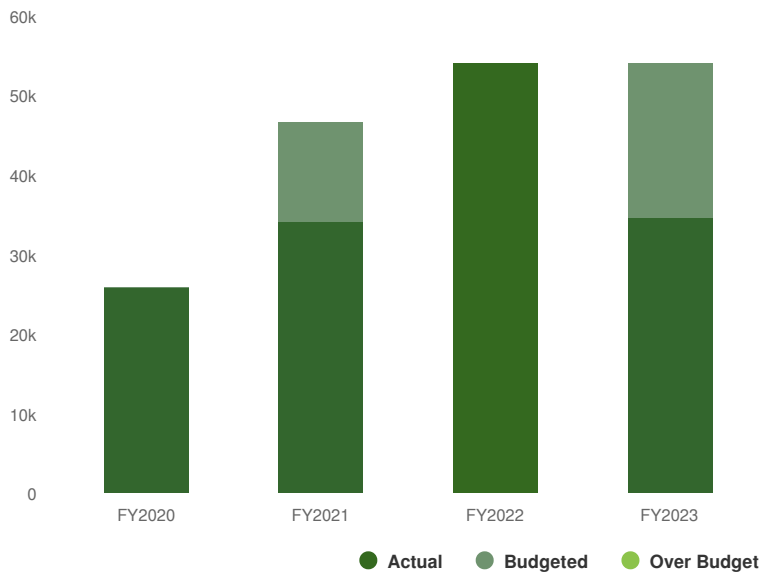
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Expense Objects:		\$28,045	\$53,465	\$34,018	\$36,003	-\$17,462	-32.7%

Summary of Fund Revenue

The General Fund provides most of the funding for the EMA Fund in addition to a small allocation of property tax.

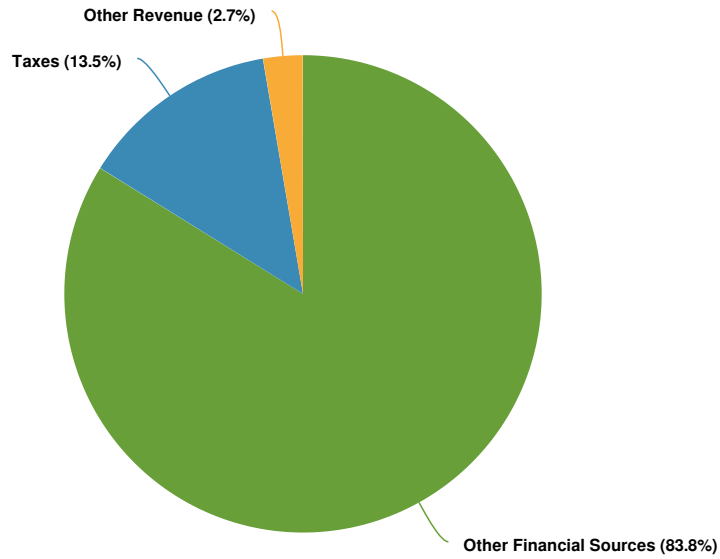
\$29,818 **-\$24,800**
 (-45.41% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	201-000-310-1000	\$4,139	\$4,018	\$4,041	\$4,018	\$0	0%
Total Taxes:		\$4,139	\$4,018	\$4,041	\$4,018	\$0	0%
Other Revenue							
Interest Revenue	201-000-380-1000	\$905	\$600	\$1,000	\$800	\$200	33.3%
Total Other Revenue:		\$905	\$600	\$1,000	\$800	\$200	33.3%
Other Financial Sources							
Transfer From General Corp.	201-000-390-1000	\$30,000	\$50,000	\$25,000	\$25,000	-\$25,000	-50%
Total Other Financial Sources:		\$30,000	\$50,000	\$25,000	\$25,000	-\$25,000	-50%
Total Revenue Source:		\$35,044	\$54,618	\$30,041	\$29,818	-\$24,800	-45.4%



Fire and Rescue Account - Fund 100, Department 007

The City provides for fire, rescue and emergency ambulance services to protect persons and property. These services are delivered via contracts with the Washington Fire Department and the Northern Tazewell Fire Protection District. The fire and rescue portion of the TC3 contract for consolidated dispatching is charged to this department.

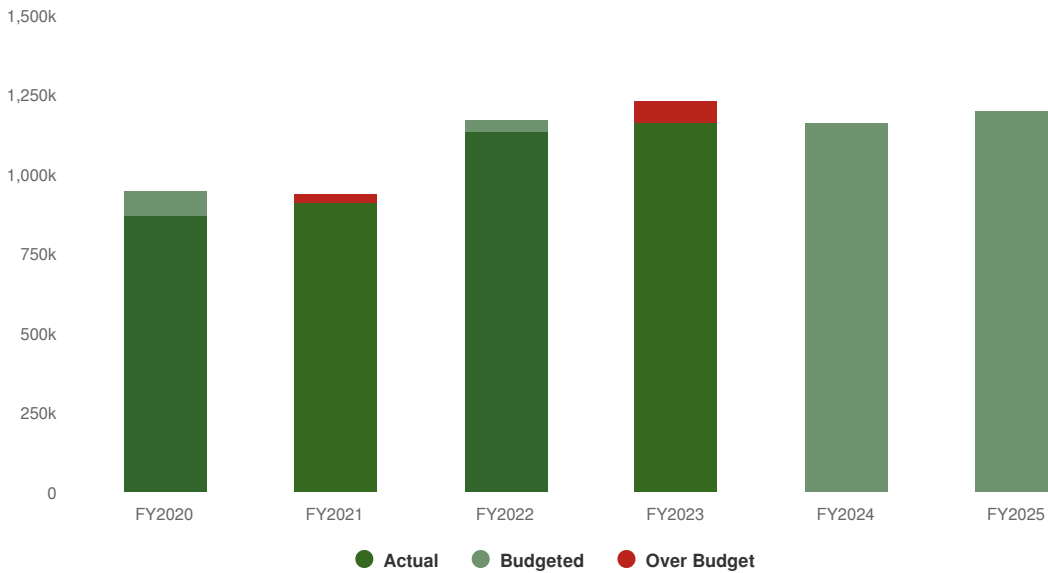
Summary of Fund Expenditures

The contract for fire and ambulance services expires April 30, 2024 and has a cost of \$1,096,405 in FY2024, including the final payment toward funding of the fire truck. The contract costs are unknown as negotiations have not yet concluded.

Proposed Expenditures

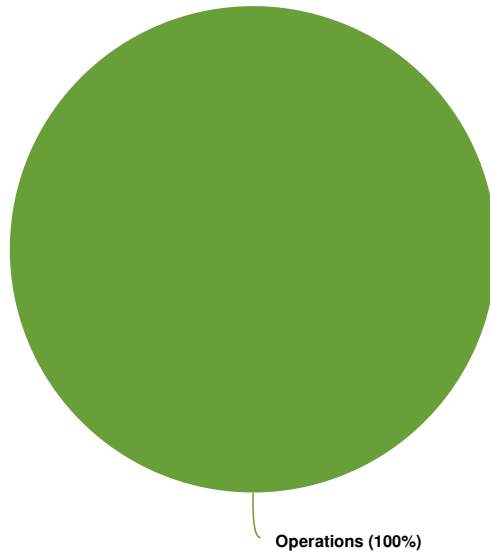
\$1,197,084 **\$35,079**
(3.02% vs. prior year)

Fire and Rescue Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
R&M - Bldg/Property (Contr.)	100-007-510-1000	\$900	\$5,000	\$30,000	\$25,000	500%
R&M - Equipment (Contractual)	100-007-510-1500	\$498	\$1,500	\$1,500	\$0	0%
Legal Fees	100-007-530-2000	\$0	\$5,000	\$10,000	\$5,000	100%
Property Insurance	100-007-590-1000	\$1,832	\$2,100	\$2,400	\$300	14.3%
Wvfd & Rs Payments	100-007-590-2500	\$893,754	\$920,567	\$921,000	\$433	0%
Wvfd & Rs Equipment Funding	100-007-590-2600	\$66,016	\$54,182	\$55,000	\$818	1.5%
Wvfd & Rs Corp/Admin Services	100-007-590-2700	\$118,112	\$121,656	\$122,000	\$344	0.3%
Contractual Funding - Tc3	100-007-590-3000	\$39,172	\$0	\$39,184	\$39,184	N/A
R&M - Bldg/Property (Comm.)	100-007-610-1000	\$3,988	\$15,000	\$12,000	-\$3,000	-20%
R&M Equipment (Commodities)	100-007-610-1500	\$0	\$500	\$500	\$0	0%
Miscellaneous Expense	100-007-910-9000	\$0	\$3,500	\$3,500	\$0	0%
Grant Disbursement	100-007-910-9400	\$50,673	\$0	\$0	\$0	0%



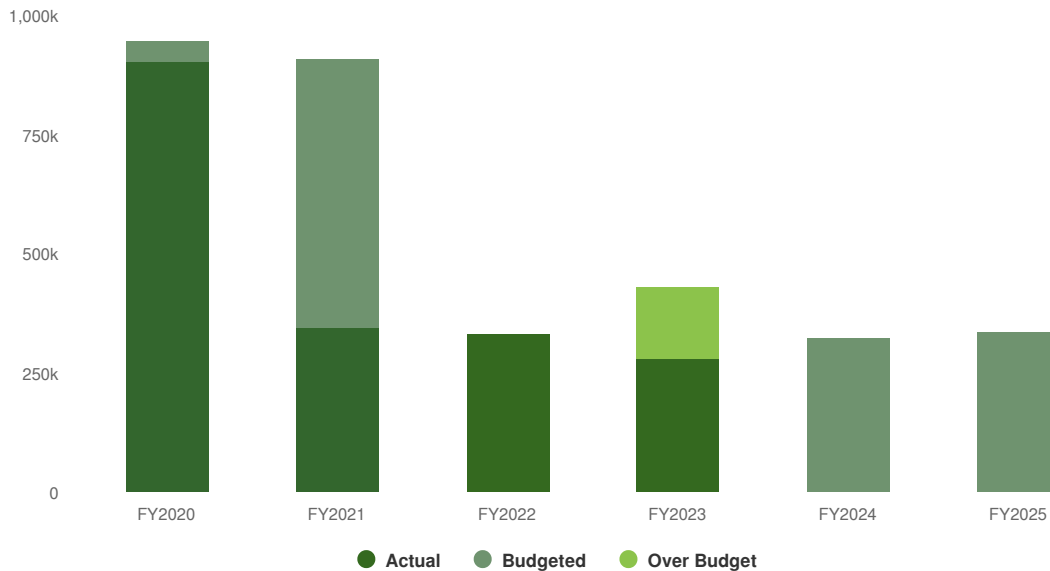
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Operations:		\$1,174,944	\$1,129,005	\$1,197,084	\$68,079	6%
Capital						
Purchase - Equipment	100-007-800-1500	\$0	\$33,000	\$0	-\$33,000	-100%
Total Capital:		\$0	\$33,000	\$0	-\$33,000	-100%
Other Financing Uses						
Transfer To Building Mtnc. Fund	100-007-950-1900	\$8,100	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$8,100	\$0	\$0	\$0	0%
Total Expense Objects:		\$1,183,044	\$1,162,005	\$1,197,084	\$35,079	3%

Summary of Fund Revenue

Property taxes are levied which provide approximately 24% of the funding for the fire and ambulance contract. Net expenses are funded through General Corp. - Unrestricted.

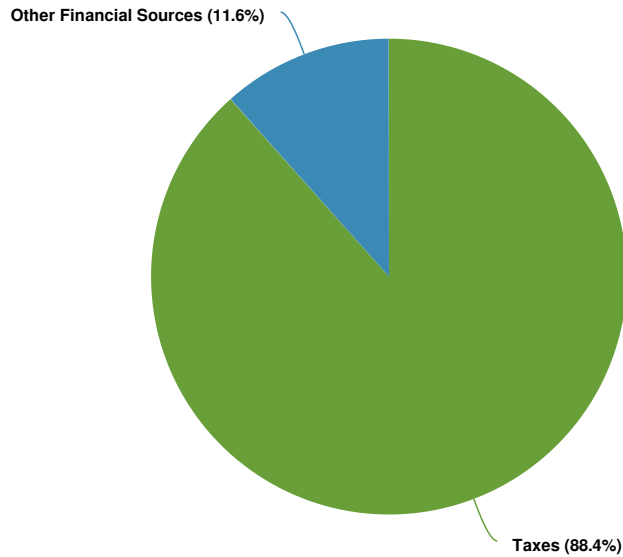
\$337,921 **\$13,796**
 (4.26% vs. prior year)

Fire and Rescue Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Property Taxes	100-007-310-1000	\$260,235	\$260,712	\$260,737	\$25	0%
Foreign Fire Insurance Tax	100-007-310-1500	\$34,752	\$37,000	\$38,000	\$1,000	2.7%
Total Taxes:		\$294,987	\$297,712	\$298,737	\$1,025	0.3%
Intergovernmental Revenues						
Grant Proceeds	100-007-340-4500	\$96,049	\$0	\$0	\$0	0%
Total Intergovernmental Revenues:		\$96,049	\$0	\$0	\$0	0%
Other Financial Sources						
Transfer From Bldg. Mtnc.	100-007-390-8000	\$0	\$26,413	\$0	-\$26,413	-100%
Trsf From Telecommunications	100-007-390-9000	\$39,172	\$0	\$39,184	\$39,184	N/A
Total Other Financial Sources:		\$39,172	\$26,413	\$39,184	\$12,771	48.4%
Total Revenue Source:		\$430,208	\$324,125	\$337,921	\$13,796	4.3%



Freedom Parkway/Lakeshore Drive Improvement - Fund 411

This fund records the transactions related to the public improvements for the Freedom Parkway business district and Lakeshore Drive.

Summary of Fund Expenditures

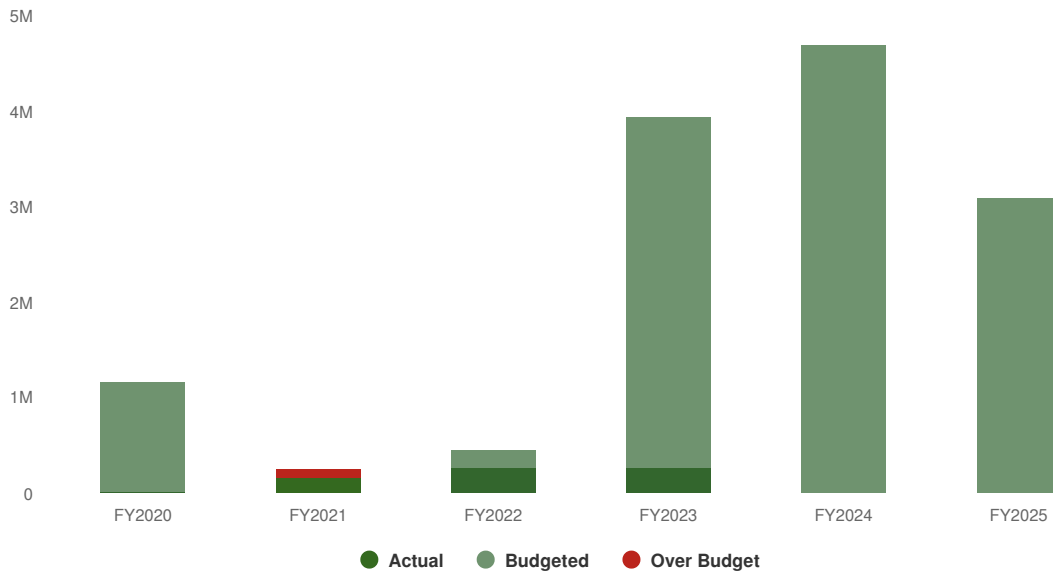
Due to funding assistance from the the local Metropolitan Planning Organization (MPO), it is now possible to finish the Freedom Parkway Corridor all the way to Cummings. The intersection will be signalized and open a large area for economic development.

The project was designed in FY2022 and FY2023. The project was originally projected for construction beginning in FY2023, was delayed to FY2024 and is planned for completion in FY2025.

Proposed Expenditures

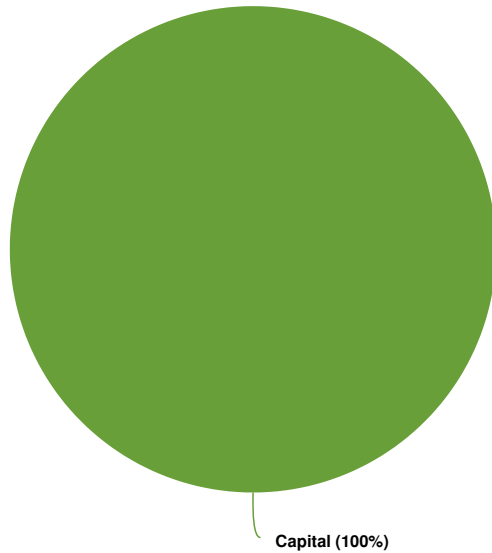
\$3,100,000 **-\$1,600,000**
(-34.04% vs. prior year)

Freedom Parkway/Lakeshore Drive Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
Miscellaneous Expense	411-000-910-9000	\$37,936	\$0	\$0	\$0	\$0	0%
Total Operations:		\$37,936	\$0	\$0	\$0	\$0	0%
Capital							
Purchase - Bldg/Property	411-000-800-2000	\$76,950	\$0	\$0	\$0	\$0	0%
Purchase - System Constr.	411-000-800-3000	\$0	\$4,250,000	\$4,000,000	\$2,700,000	-\$1,550,000	-36.5%
Purchase - System Engineering	411-000-800-3100	\$144,857	\$450,000	\$420,000	\$400,000	-\$50,000	-11.1%
Total Capital:		\$221,807	\$4,700,000	\$4,420,000	\$3,100,000	-\$1,600,000	-34%
Total Expense Objects:		\$259,743	\$4,700,000	\$4,420,000	\$3,100,000	-\$1,600,000	-34%

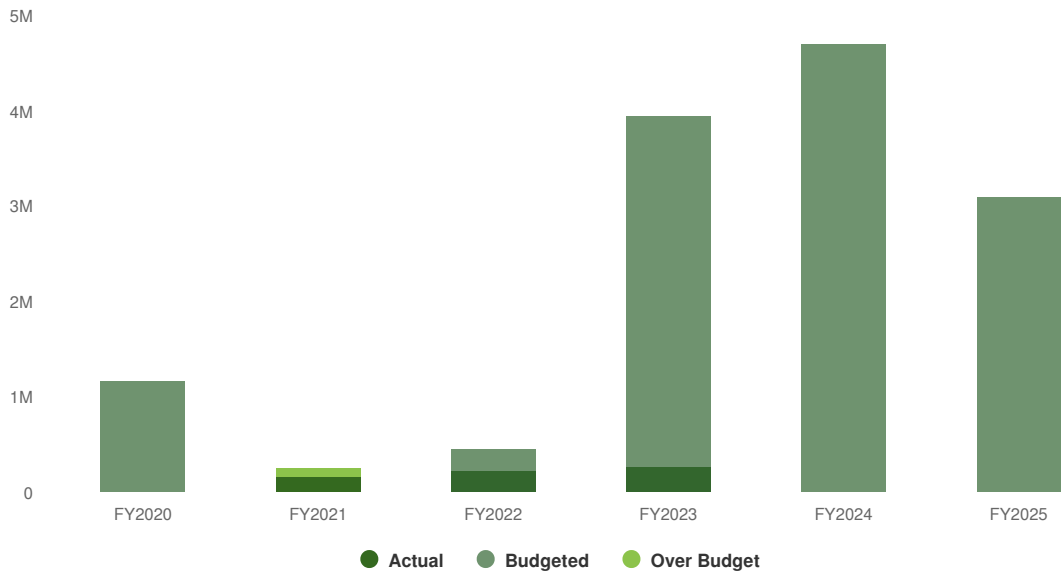
Summary of Fund Revenue

This project is largely being funded from surplus funds in the General Fund as well as a \$1M grant through the MPO in each of the next two fiscal years.



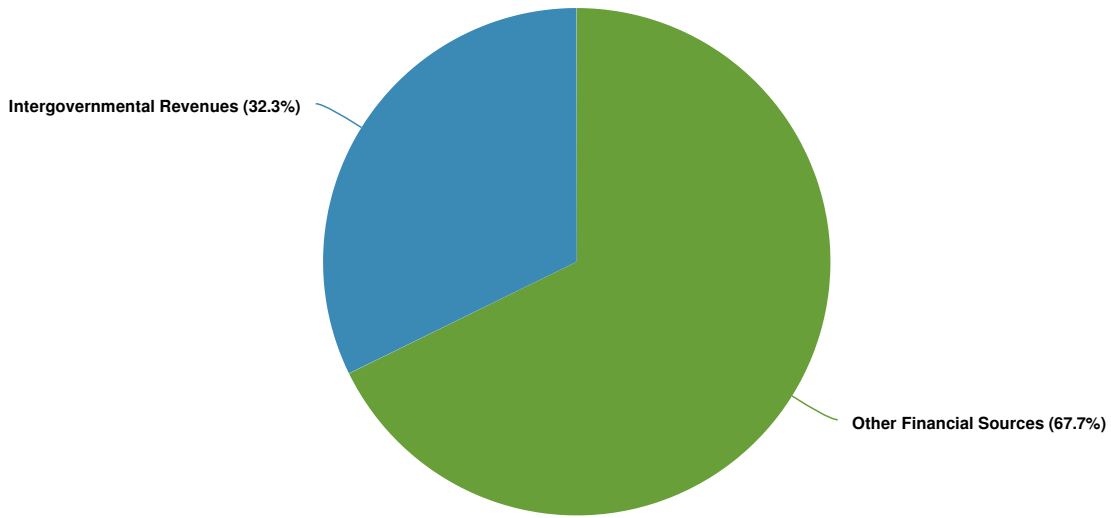
\$3,100,000 **\$1,600,000**
(FY2024 vs. FY2025)

Freedom Parkway/Lakeshore Drive Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	411-000-340-4500	\$0	\$1,000,000	\$1,146,000	\$1,000,000	\$0	0%
Total Intergovernmental Revenues:		\$0	\$1,000,000	\$1,146,000	\$1,000,000	\$0	0%
Other Financial Sources							
Trsf. From General Fund	411-000-390-1000	\$299,012	\$3,700,000	\$3,295,729	\$2,100,000	-\$1,600,000	-43.2%
Total Other Financial Sources:		\$299,012	\$3,700,000	\$3,295,729	\$2,100,000	-\$1,600,000	-43.2%
Total Revenue Source:		\$299,012	\$4,700,000	\$4,441,729	\$3,100,000	-\$1,600,000	-34%



General Fund: Unrestricted (Fund 100-010)

The General Corporate Fund fully or at least partially finances many of the City's basic services, including the following: public safety (police, fire, ambulance and rescue); streets; economic development; planning, zoning and code enforcement; and the city's executive/legislative/administrative departments. In addition, the General Fund supplements other special or single purpose accounts when needed to balance. Beginning in FY2024, the cemetery operations are also be included as a department of the General Fund and in FY2025, the stormwater management function is being moved into the General Fund.

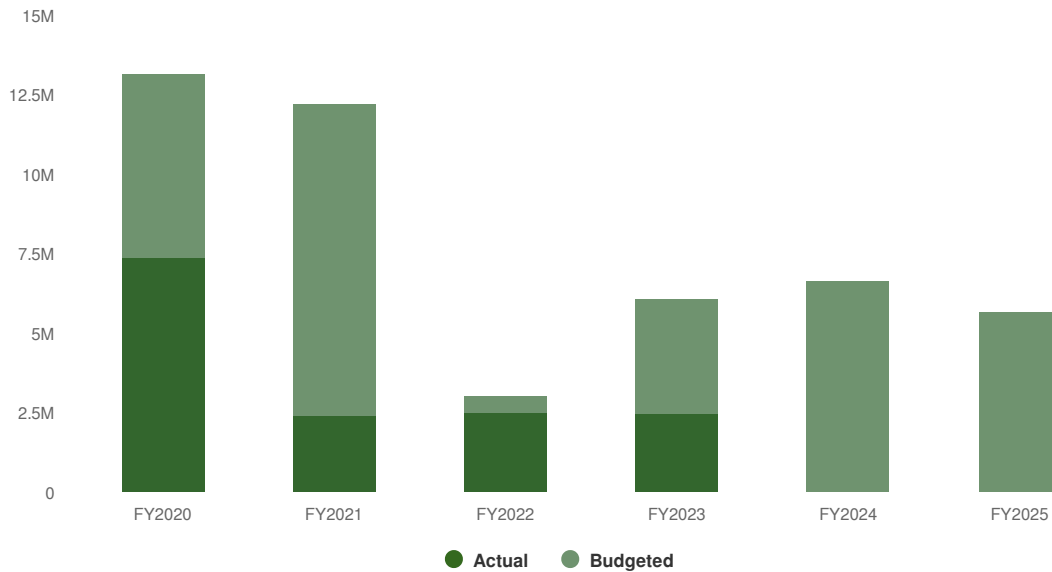
Summary of Fund Expenditures

Included as expenditures are transfers to other funds including for capital projects and debt service as well as supplemental funding for emergency management expenses.

Proposed Expenditures

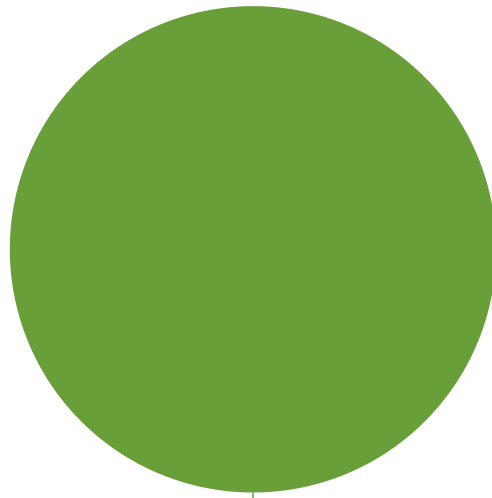
\$5,645,932 **-\$1,021,093**
(-15.32% vs. prior year)

General Fund - Unrestricted Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Trsf To Nofsinger Realignment	100-010-950-1300	\$0	\$151,250	\$112,000	\$1,070,000	\$918,750	607.4%
Trsf. To Freedom Pkwy/Lsd	100-010-950-1400	\$299,012	\$3,700,000	\$3,295,729	\$2,100,000	-\$1,600,000	-43.2%
Transfer to Catherine St. Impr	100-010-950-1800	\$0	\$0	\$0	\$1,650,000	\$1,650,000	N/A
Transfer To N Lawndale Ssa	100-010-950-4300	\$23,940	\$0	\$0	\$0	\$0	0%
Transfer To W Holland Ssa	100-010-950-4400	\$3,748	\$0	\$0	\$0	\$0	0%
Transfer To Hilldale Cap. Proj.	100-010-950-4500	\$1,015,698	\$1,237,500	\$1,166,992	\$0	-\$1,237,500	-100%
Transfer To Esda	100-010-950-5500	\$30,000	\$50,000	\$25,000	\$25,000	-\$25,000	-50%
Transfer to Building Mtnce.	100-010-950-6000	\$0	\$0	\$0	\$440,120	\$440,120	N/A
Transfer To Storm Water Mgmt	100-010-950-8500	\$692,953	\$1,244,713	\$0	\$0	-\$1,244,713	-100%
Trsf. To Wacc Debt Serv. Fund	100-010-950-9500	\$255,943	\$283,562	\$358,562	\$360,812	\$77,250	27.2%
Total Other Financing Uses:		\$2,321,293	\$6,667,025	\$4,958,283	\$5,645,932	-\$1,021,093	-15.3%
Total Expense Objects:		\$2,321,293	\$6,667,025	\$4,958,283	\$5,645,932	-\$1,021,093	-15.3%

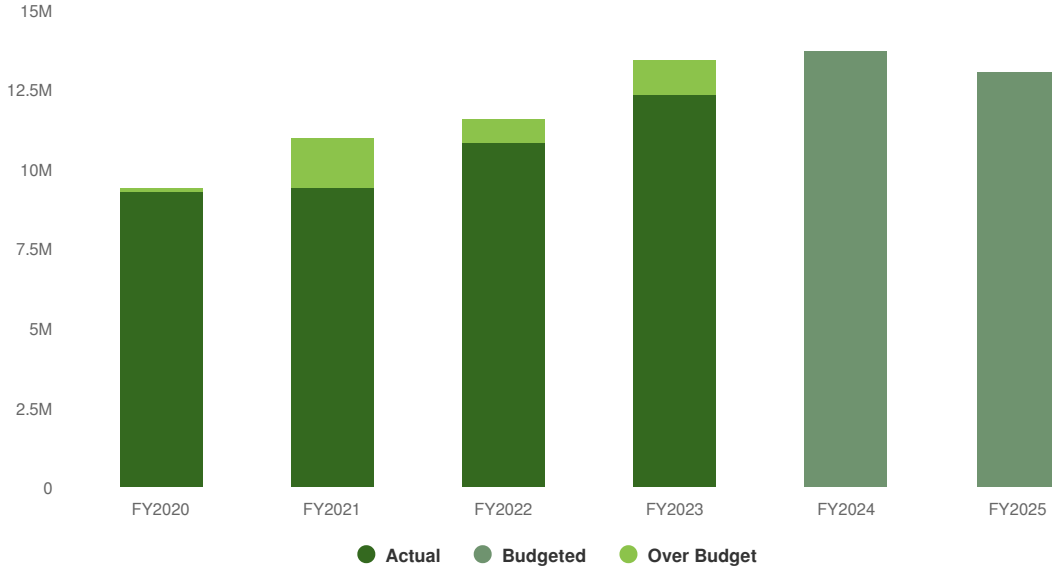


Summary of Fund Revenue

The majority of the General Fund revenue is considered unrestricted and is used to pay net expenses of the departments in addition to the transfers to other funds. Major sources of revenue include Property Tax, Sales Tax, Home Rule Sales Tax, and Income Tax which make up 71% of all unrestricted revenue.

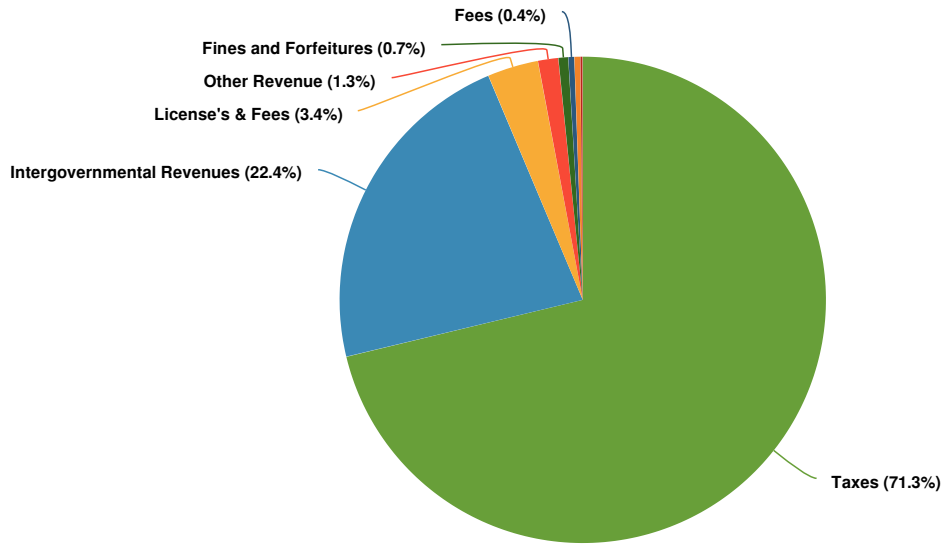
\$13,053,000 **-\$687,533**
(-5.00% vs. prior year)

General Fund - Unrestricted Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	100-010-310-1000	\$105,775	\$71,133	\$70,973	\$92,900	\$21,767	30.6%
Sales Tax	100-010-310-2500	\$3,829,152	\$3,900,000	\$4,000,000	\$4,040,000	\$140,000	3.6%
Local Use Tax	100-010-310-3000	\$664,214	\$659,000	\$650,000	\$675,000	\$16,000	2.4%
Home Rule Sales Tax	100-010-310-3600	\$3,016,599	\$3,255,000	\$3,178,000	\$3,210,000	-\$45,000	-1.4%
Hr Sales Tax - Infrastructure	100-010-310-3700	\$1,206,640	\$1,280,000	\$1,270,000	\$1,282,700	\$2,700	0.2%
Hr Sales Tax - Stormwater Mgmt.	100-010-310-3800	\$985,288	\$1,280,000	\$1,270,000	\$0	-\$1,280,000	-100%
Total Taxes:		\$9,807,668	\$10,445,133	\$10,438,973	\$9,300,600	-\$1,144,533	-11%
License's & Fees							
Licenses - Liquor	100-010-320-1000	\$35,930	\$32,000	\$43,000	\$45,000	\$13,000	40.6%
Licenses - Video Gaming	100-010-320-1500	\$43,700	\$40,000	\$38,900	\$41,000	\$1,000	2.5%
Franchise Fees - Cilco	100-010-320-2500	\$164,410	\$164,400	\$164,400	\$164,400	\$0	0%
Franchise Fees - Cable	100-010-320-3500	\$190,086	\$200,000	\$185,000	\$190,000	-\$10,000	-5%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Franchise Fee - Solid Waste	100-010-320-4500	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
Miscellaneous - License/Permits	100-010-320-5000	\$452	\$500	\$450	\$500	\$0	0%
Total License's & Fees:		\$436,578	\$438,900	\$433,750	\$442,900	\$4,000	0.9%
Permits							
Building & Sign Permits	100-010-330-1000	\$48,484	\$30,000	\$66,000	\$45,000	\$15,000	50%
Enterprise Zone Appl. Fee	100-010-330-1200	\$1,975	\$2,000	\$20,000	\$5,000	\$3,000	150%
Total Permits:		\$50,459	\$32,000	\$86,000	\$50,000	\$18,000	56.3%
Intergovernmental Revenues							
State Income Tax	100-010-340-1000	\$2,473,189	\$2,500,000	\$2,652,000	\$2,750,000	\$250,000	10%
Personal Prop. Repl. Tax	100-010-340-1500	\$94,150	\$50,000	\$78,000	\$50,000	\$0	0%
Video Gaming Tax	100-010-340-2000	\$133,297	\$100,000	\$150,000	\$125,000	\$25,000	25%
Total Intergovernmental Revenues:		\$2,700,636	\$2,650,000	\$2,880,000	\$2,925,000	\$275,000	10.4%
Fines and Forfeitures							
Fines - Court	100-010-350-1000	\$92,909	\$75,000	\$85,000	\$75,000	\$0	0%
Fines - Parking	100-010-350-1500	\$1,305	\$1,000	\$1,400	\$1,000	\$0	0%
Fines - Ordinance Violations	100-010-350-2500	\$20,154	\$10,000	\$10,000	\$10,000	\$0	0%
Forfeited Inspection Fees	100-010-350-3000	\$100	\$0	\$0	\$0	\$0	0%
Total Fines and Forfeitures:		\$114,468	\$86,000	\$96,400	\$86,000	\$0	0%
Fees							
Electric Aggregate Fee	100-010-370-1000	\$12,833	\$40,000	\$30,000	\$50,000	\$10,000	25%
Zoning Variance & Plat Fees	100-010-370-5000	\$1,948	\$2,000	\$2,500	\$2,000	\$0	0%
Total Fees:		\$14,781	\$42,000	\$32,500	\$52,000	\$10,000	23.8%
Other Revenue							
Interest Income	100-010-380-1000	\$58,478	\$25,000	\$235,000	\$175,000	\$150,000	600%
Miscellaneous Revenue	100-010-380-9000	\$22,070	\$1,000	\$1,500	\$1,000	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Sale Of Land	100-010-380-9800	\$960	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$81,508	\$26,000	\$236,500	\$176,000	\$150,000	576.9%
Other Financial Sources							
Transfer From Swm	100-010-390-2800	\$0	\$0	\$109,083	\$0	\$0	0%
Transfer From N Lawndale Ssa	100-010-390-4300	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Transfer From W Holland Ssa	100-010-390-4400	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Other Financial Sources:		\$20,500	\$20,500	\$129,583	\$20,500	\$0	0%
Total Revenue Source:		\$13,226,598	\$13,740,533	\$14,333,706	\$13,053,000	-\$687,533	-5%

.5% Home Rule Sales Tax for Infrastructure

Following is an analysis of the 5% Home Rule Sales Tax for Infrastructure that was effective in FY2019.

City of Washington .5% Home Rule Sales Tax for Infrastructure - General Fund (effective July 1, 2018)								
	FY2019	FY2020	FY2021	FY2022	FY2023	Projected FY2024	Budget FY2025	Total
Revenue	697,997	801,154	977,527	1,118,827	1,206,640	1,270,000	1,282,700	7,354,845
Expenses								
Stratford Dr. Bridge	63,797	45,579	656,072	7,358				772,806
N. Lawndale Ave. Improvement	57,552	39,580	1,434,452	284,862	23,940			1,840,386
W. Holland Dr. Improvement	23,370	9,509	528,882	180,860	3,748			746,169
Bike Trail - local match	106,512							106,512
Freedom Parkway resurfacing	145,462							145,462
School Street resurfacing	372,809							372,809
Dist. #51, Dist. #52 Safe Routes to Schools		60,211	138,578	41,173				239,962
Knollcrest Ditch		35,796						35,796
S. Main St. Bridge		9,822						9,822
Centennial Rec. Trail		38,683	93,076	32,710				164,469
Freedom Parkway/Lakeshore Dr. Improvement			246,329	216,866	299,012	3,295,729	2,100,000	6,157,936
Hilldale Ave. Improvement				1,017,504	1,015,698			2,033,202
North Street Culvert				102,889				102,889
North Cummings Mill & Overlay					274,711			274,711
Shellbark Pavement Rehab					5,000			5,000
Par Hue St. Overlay					16,515			16,515
Jackson St. Pedestrian Bridge								-
Kingsbury Mill & Overlay				91,846				91,846
Crack Sealing					60,000			60,000
Fire Department Driveway								-
N. Wilmor Mill & Overlay								-
Curb and Gutter								-
Pavement Surface Maintenance							250,000	250,000
Highwoods Paving								-
Nofinger Realignment						112,000	1,070,000	1,182,000
Grant/North Street Safe Routes to Schools								-
Catherine St. Impr.							1,650,000	1,650,000
Eagle Ave. Sidewalk Ext.							150,000	150,000
Candlewood Historical Bridge Repair							250,000	250,000
Total Expenses	769,502	239,180	3,097,189	1,976,068	1,698,624	3,407,729	5,470,000	16,658,292
Revenue over (under) Expenses	(71,505)	561,974	(2,119,662)	(857,241)	(491,984)	(2,137,729)	(4,187,300)	(9,303,447)



Hilldale Ave. Improvement Capital Project Fund - Fund 413

This fund records the transactions related to the public street and stormwater improvements for Hilldale Avenue.

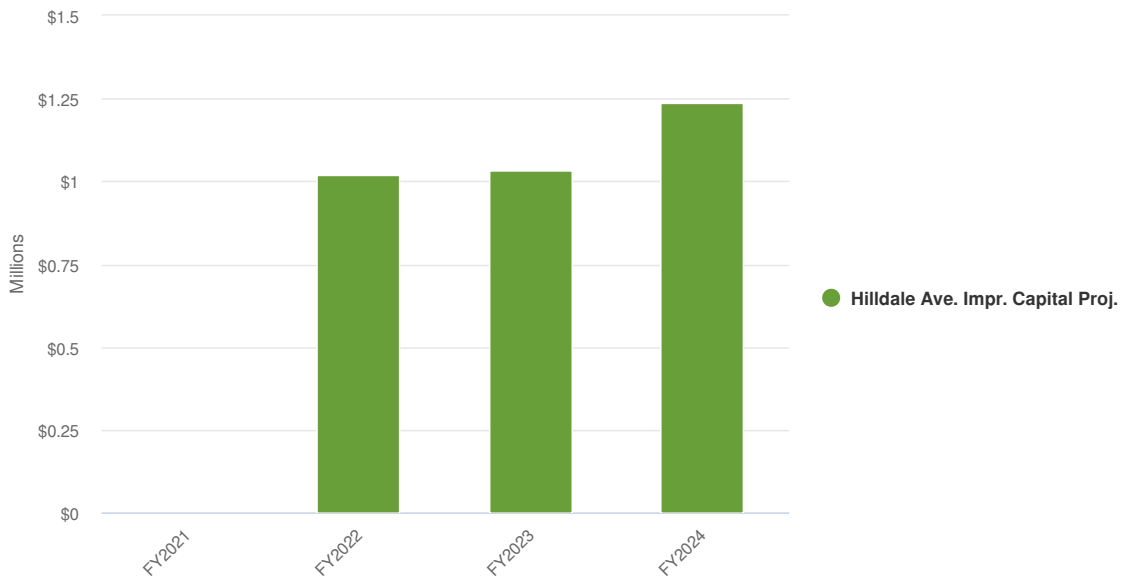
Summary of Fund Expenditures

The Hilldale Ave. Improvement was split into three construction projects. Construction began in FY2022 and was completed in FY2024. Water and sewer improvements as a part of the project are accounted for in the enterprise funds.

2024 Expenditures by Fund



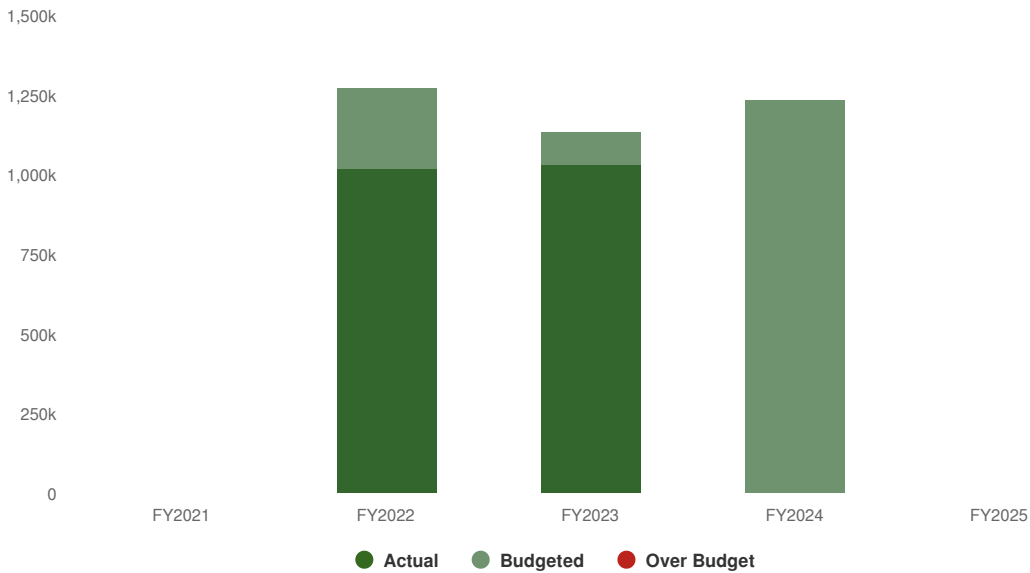
Budgeted and Historical 2024 Expenditures by Fund



Proposed Expenditures

\$0 **-\$1,237,500**
 (-100.00% vs. prior year)

Hilldale Ave. Impr. Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - System Constr. (Str)	413-003-800-3000	\$462,773	\$562,500	\$520,000	\$0	-\$562,500	-100%
Purchase - System Engineering (Str)	413-003-800-3100	\$50,712	\$56,250	\$57,000	\$0	-\$56,250	-100%
Purchase - System Constr. (Swm)	413-018-800-3000	\$462,773	\$562,500	\$520,000	\$0	-\$562,500	-100%
Purchase - System Engineering (Swm)	413-018-800-3100	\$50,712	\$56,250	\$57,000	\$0	-\$56,250	-100%
Total Capital:		\$1,026,970	\$1,237,500	\$1,154,000	\$0	-\$1,237,500	-100%
Total Expense Objects:		\$1,026,970	\$1,237,500	\$1,154,000	\$0	-\$1,237,500	-100%

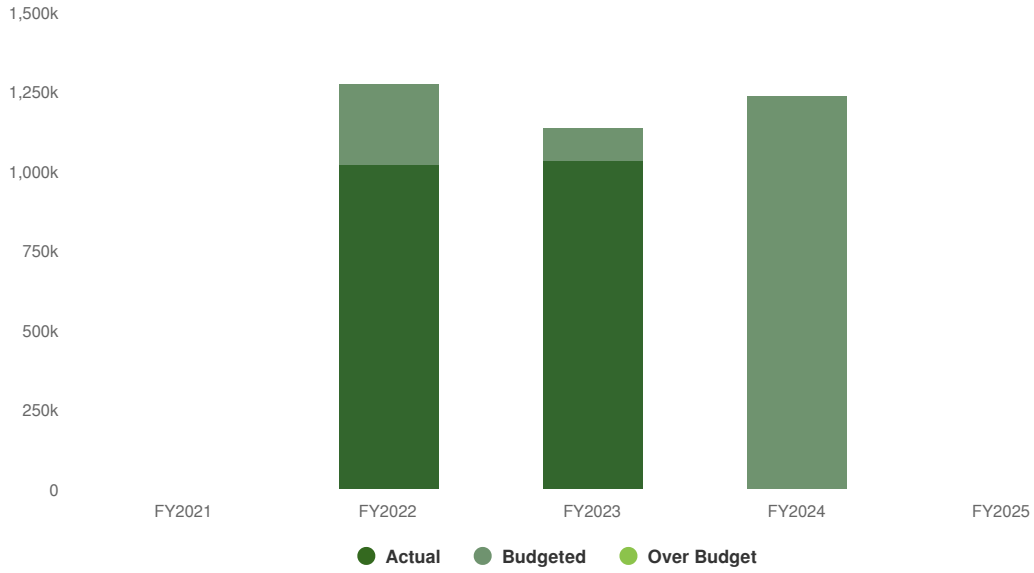
Summary of Fund Revenue

The street and stormwater public improvements for this project are funded through transfers from the General Fund. Private improvements are the responsibility of the homeowner.

\$0 **-\$1,237,500**
 (-100.00% vs. prior year)



Hilldale Ave. Impr. Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Financial Sources							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Trsf. From General Fund	413-000-390-1000	\$1,015,698	\$1,237,500	\$1,166,992	\$0	-\$1,237,500	-100%
Total Other Financial Sources:		\$1,015,698	\$1,237,500	\$1,166,992	\$0	-\$1,237,500	-100%
Total Revenue Source:		\$1,015,698	\$1,237,500	\$1,166,992	\$0	-\$1,237,500	-100%



Illinois Municipal Retirement Fund (IMRF) - Fund 207

The City provides eligible employees with retirement and disability benefits through the Illinois Municipal Retirement Fund (IMRF), a state-established, defined benefit pension program. All employees who work at least 1,000 hours per year and who are not sworn police officers are eligible to participate.

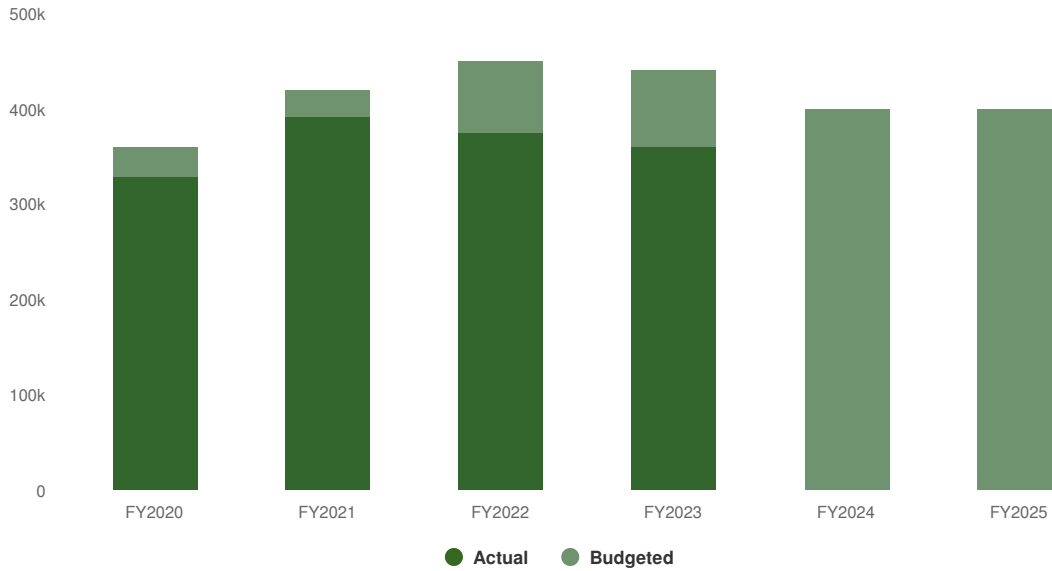
Summary of Fund Expenditures

The employee contribution to the fund is 4.5% and the employer contribution is determined on an annual basis. For 2024, the City's contribution is set at 11.25%, compared to 11.04% in 2023.

Proposed Expenditures

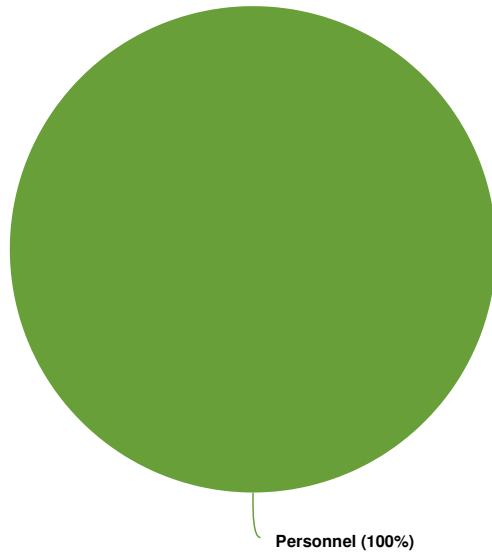
\$400,000 **\$0**
(0.00% vs. prior year)

Illinois Municipal Retirement Fund (IMRF) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Employer Share - Imrf	207-000-460-1200	\$344,092	\$400,000	\$375,000	\$400,000	\$0	0%
Total Personnel:		\$344,092	\$400,000	\$375,000	\$400,000	\$0	0%
Total Expense Objects:		\$344,092	\$400,000	\$375,000	\$400,000	\$0	0%

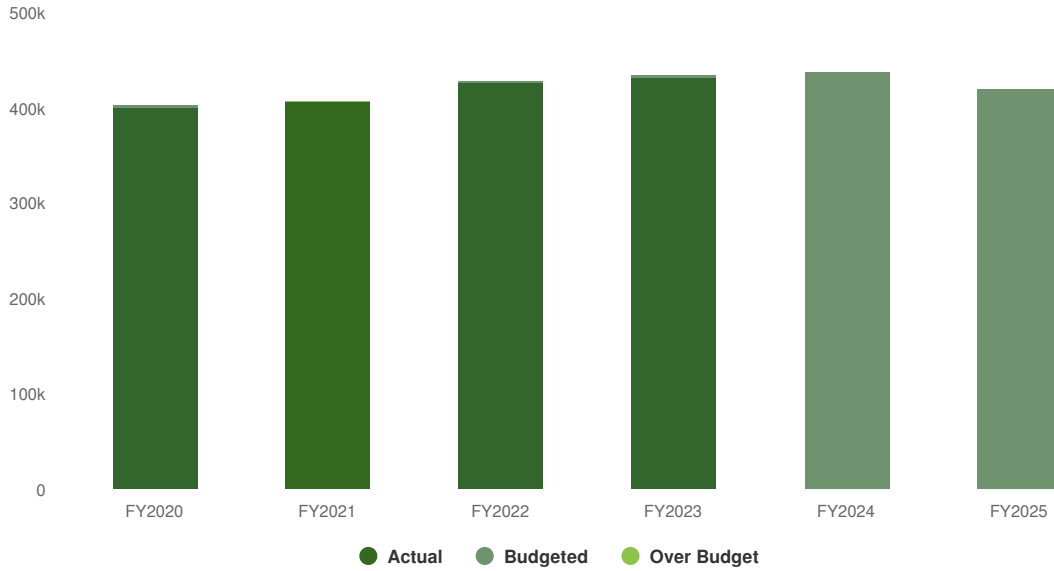
Summary of Fund Revenue

Property taxes are the major revenue source for the City's share of the IMRF pension costs.

\$419,500 **-\$17,000**
 (-3.89% vs. prior year)

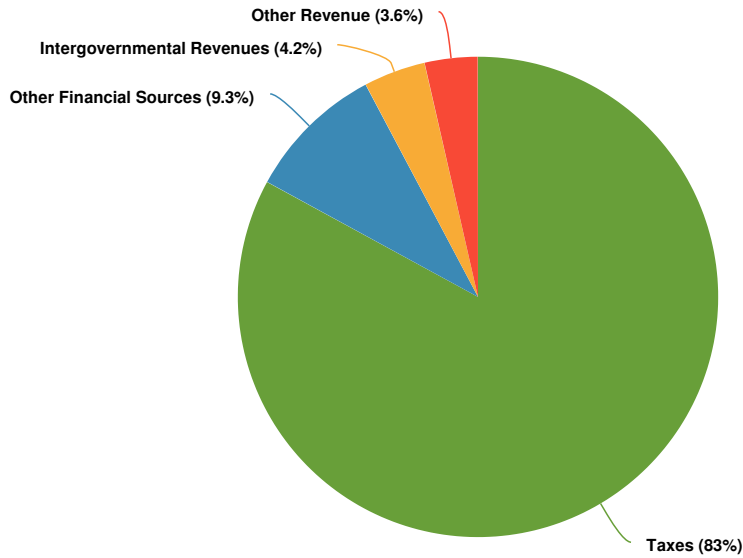


Illinois Municipal Retirement Fund (IMRF) Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Property Taxes - Imrf	207-000-310-1000	\$369,343	\$370,000	\$369,140	\$348,000	-\$22,000	-5.9%
Total Taxes:		\$369,343	\$370,000	\$369,140	\$348,000	-\$22,000	-5.9%
Intergovernmental Revenues							
Pers. Prop. Repl. Tax - Imrf	207-000-340-1500	\$15,455	\$17,000	\$16,500	\$17,500	\$500	2.9%
Total Intergovernmental Revenues:		\$15,455	\$17,000	\$16,500	\$17,500	\$500	2.9%
Other Revenue							
Interest Revenue	207-000-380-1000	\$10,267	\$8,000	\$19,000	\$15,000	\$7,000	87.5%
Total Other Revenue:		\$10,267	\$8,000	\$19,000	\$15,000	\$7,000	87.5%
Other Financial Sources							
Transfer From Water Fund	207-000-390-1500	\$17,500	\$19,000	\$19,000	\$19,000	\$0	0%
Transfer From Sewer Fund	207-000-390-2000	\$21,000	\$22,500	\$22,500	\$20,000	-\$2,500	-11.1%
Total Other Financial Sources:		\$38,500	\$41,500	\$41,500	\$39,000	-\$2,500	-6%
Total Revenue Source:		\$433,565	\$436,500	\$446,140	\$419,500	-\$17,000	-3.9%



Legislative/Administrative Account (Fund 100-001)

Financial transactions related to the City's Executive (Mayor), Legislative (City Council) and general administrative and accounting functions (City Clerk, City Treasurer, City Administrator, Finance Director, etc.) are charged to this account as well as a number of other general-purpose expenses.

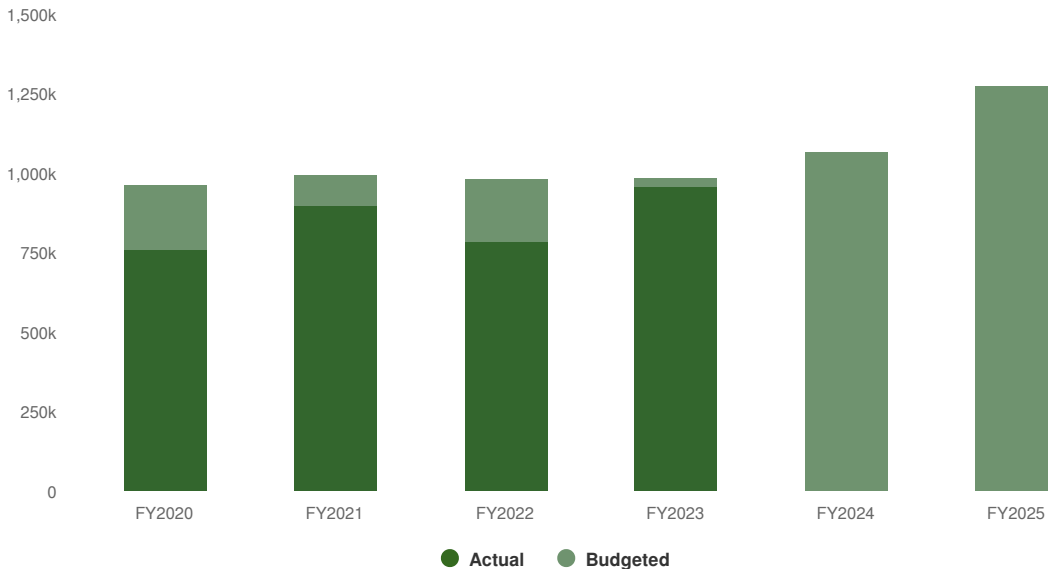
Summary of Fund Expenditures

Funds for several initiatives including continuing the full suite of ClearGov as the new budget platform, implementing LaserFische as a document management tool, and continuing to expand the Tyler modules in an effort to utilize a complete Enterprise Resource Program are included in FY2025 planned expenditures. In addition, funds are included to fully implement a live-streaming solution for City Council meetings.

Proposed Expenditures

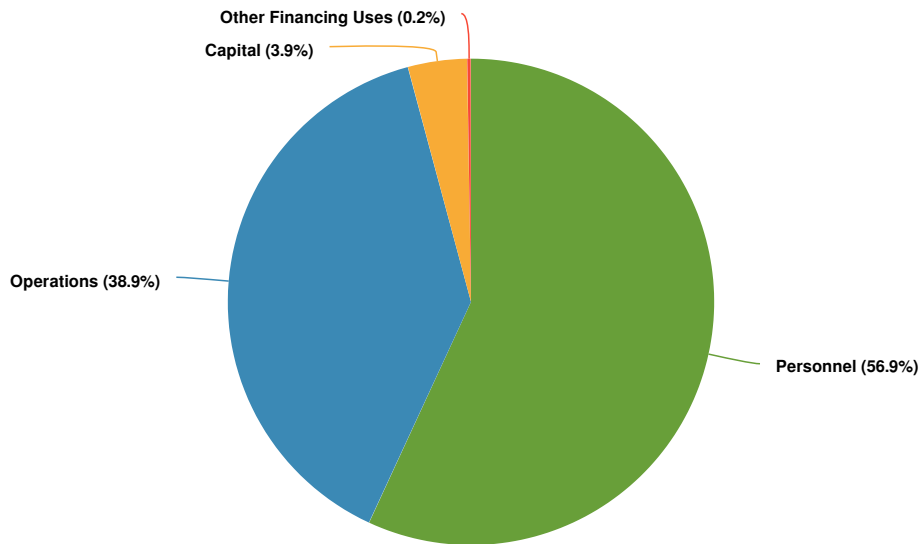
\$1,273,856 **\$210,122**
(19.75% vs. prior year)

Legislative/Administrative Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-001-410-1000	\$340,530	\$360,000	\$380,000	\$375,000	\$15,000	4.2%
Salaries - Over-Time	100-001-410-2000	\$5,784	\$10,000	\$6,800	\$8,000	-\$2,000	-20%
Unused Sick Time/Ghip	100-001-410-3000	\$2,871	\$5,400	\$3,400	\$5,800	\$400	7.4%
Salaries - Part-Time	100-001-420-1000	\$88,170	\$91,000	\$94,000	\$95,500	\$4,500	4.9%
Salaries - Elected Officials	100-001-430-1000	\$95,749	\$107,000	\$111,300	\$117,000	\$10,000	9.3%
Group Insurance	100-001-450-1000	\$63,124	\$68,000	\$70,300	\$74,000	\$6,000	8.8%
Health Savings Plan Contrib.	100-001-450-1100	\$5,303	\$5,400	\$5,400	\$5,700	\$300	5.6%
Retiree Health Insurance	100-001-450-1200	\$38,642	\$40,000	\$40,000	\$42,400	\$2,400	6%
Payroll Taxes - Unemployment	100-001-450-2000	\$649	\$800	\$800	\$800	\$0	0%
Workers Comp Insurance	100-001-450-2500	\$388	\$500	\$400	\$500	\$0	0%
Total Personnel:		\$641,213	\$688,100	\$712,400	\$724,700	\$36,600	5.3%
Operations							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
R&M Equipment (Contractual)	100-001-510-1500	\$3,722	\$4,400	\$3,400	\$3,600	-\$800	-18.2%
Legal Fees	100-001-530-2000	\$74,542	\$50,000	\$65,000	\$75,000	\$25,000	50%
Liquor Code Enforce.- Legal	100-001-530-2100	\$0	\$1,000	\$0	\$1,000	\$0	0%
Data Processing Support	100-001-530-3000	\$60,502	\$70,700	\$72,700	\$86,000	\$15,300	21.6%
Professional Fees	100-001-530-4000	\$14,543	\$30,600	\$22,000	\$16,100	-\$14,500	-47.4%
Animal Control Expenses	100-001-530-4500	\$13,900	\$15,000	\$15,200	\$17,200	\$2,200	14.7%
Postage Expenses	100-001-550-1000	\$674	\$1,500	\$900	\$1,000	-\$500	-33.3%
Communications	100-001-550-1500	\$1,342	\$1,700	\$2,000	\$101,800	\$100,100	5,888.2%
Publishing Fees	100-001-550-2000	\$792	\$1,200	\$1,000	\$1,100	-\$100	-8.3%
Printing Fees	100-001-550-2500	\$1,642	\$2,400	\$2,000	\$2,300	-\$100	-4.2%
Recruitment	100-001-550-3000	\$0	\$500	\$500	\$500	\$0	0%
Membership Dues	100-001-560-1000	\$4,461	\$8,100	\$6,000	\$7,700	-\$400	-4.9%
Training - Elected Officials	100-001-560-1500	\$4,383	\$12,200	\$4,800	\$11,200	-\$1,000	-8.2%
Training - Staff	100-001-560-1600	\$2,970	\$13,600	\$8,100	\$14,000	\$400	2.9%
Subscriptions	100-001-560-2000	\$424	\$600	\$200	\$400	-\$200	-33.3%
Reference Materials/Manuals	100-001-560-2500	\$60	\$400	\$200	\$400	\$0	0%
Software	100-001-560-3000	\$22,547	\$69,800	\$31,000	\$65,200	-\$4,600	-6.6%
Surety Bond Expense	100-001-590-1100	\$2,682	\$1,400	\$1,350	\$1,400	\$0	0%
Lease/Rent Expense	100-001-590-2000	\$2,668	\$3,060	\$4,400	\$3,000	-\$60	-2%
R&M - Equipment (Commodities)	100-001-610-1500	\$1,224	\$2,000	\$3,200	\$2,500	\$500	25%
Office Supplies	100-001-650-1000	\$5,320	\$6,000	\$5,000	\$5,500	-\$500	-8.3%
Miscellaneous Equipment	100-001-650-2000	\$12,250	\$11,000	\$8,500	\$9,500	-\$1,500	-13.6%
Taxes - Other	100-001-910-3000	\$0	\$50	\$0	\$50	\$0	0%
Miscellaneous Expense	100-001-910-9000	\$9,256	\$11,000	\$11,500	\$12,800	\$1,800	16.4%
Community Support	100-001-910-9200	\$1,819	\$5,300	\$4,400	\$6,800	\$1,500	28.3%



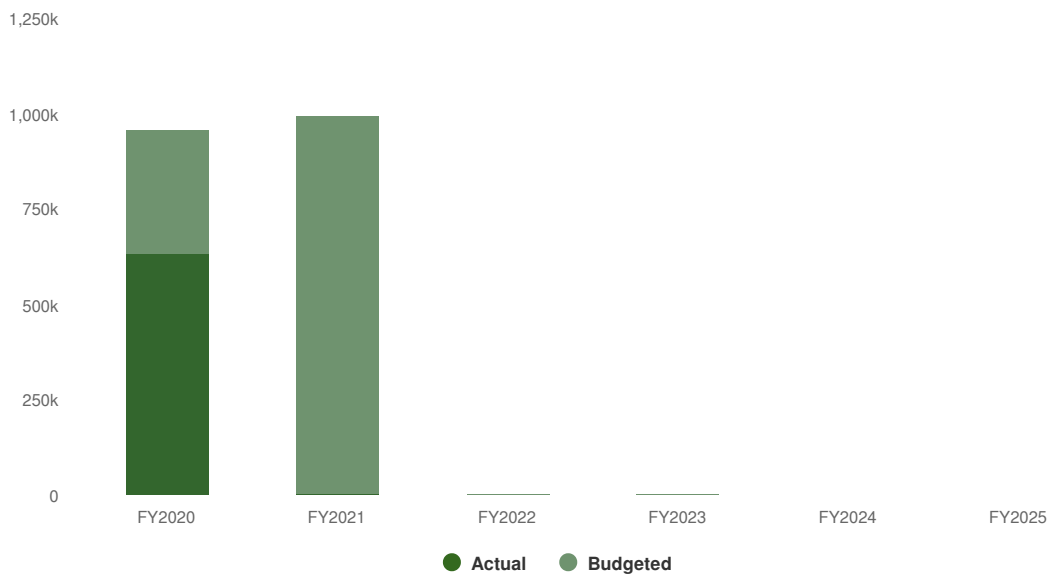
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Transportation Services	100-001-910-9500	\$50,000	\$50,000	\$0	\$50,000	\$0	0%
Total Operations:		\$291,725	\$373,510	\$273,350	\$496,050	\$122,540	32.8%
Capital							
Purchase - Equipment	100-001-800-1500	\$0	\$0	\$0	\$50,000	\$50,000	N/A
Total Capital:		\$0	\$0	\$0	\$50,000	\$50,000	N/A
Other Financing Uses							
Transfer To Cap Repl Fund	100-001-950-2000	\$0	\$2,124	\$2,124	\$3,106	\$982	46.2%
Total Other Financing Uses:		\$0	\$2,124	\$2,124	\$3,106	\$982	46.2%
Total Expense Objects:		\$932,937	\$1,063,734	\$987,874	\$1,273,856	\$210,122	19.8%

Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted. Water and Sewer Funds transfer 10% of capital items. However, the capitalization threshold changed to \$5,000 and most equipment purchases are less than that and will be allocated to Water and Sewer as purchased rather than through transfers.

\$0 **\$0**
(0.00% vs. prior year)

Legislative/Administrative Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Other Financial Sources						
Transfer From Water Fund	100-001-390-1500	\$380	\$0	\$0	\$0	0%
Transfer From Sewer Fund	100-001-390-2000	\$380	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$760	\$0	\$0	\$0	0%
Total Revenue Source:		\$760	\$0	\$0	\$0	0%



Liability Insurance Fund - Fund 203

The City purchases liability insurance to protect against financial losses that may result from claims for damages to others.

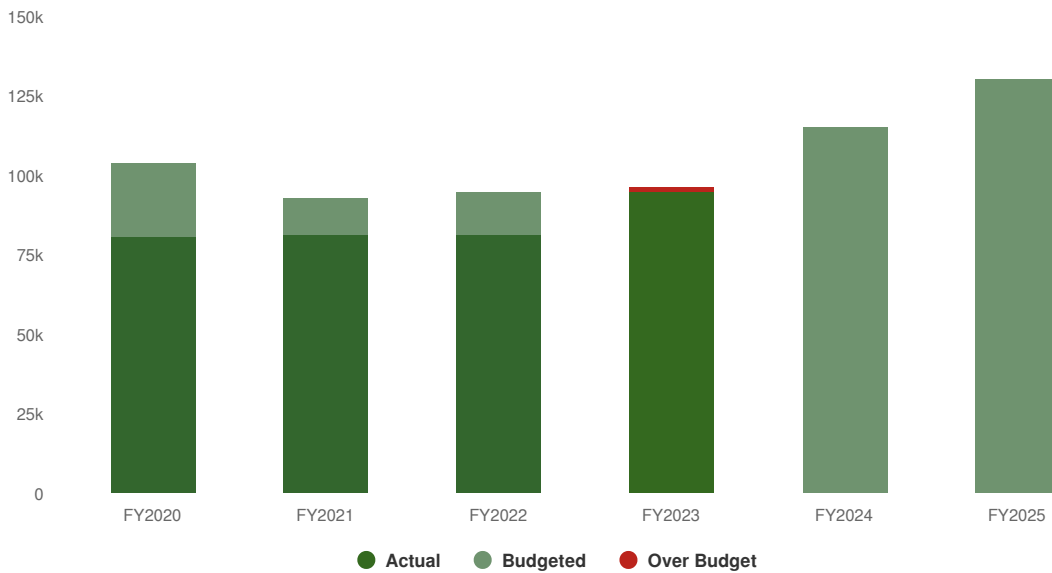
Summary of Fund Expenditures

The City currently has liability insurance placed with Selective Insurance who provide the property insurance as well. Renewals are done on an annual basis and the City's agent solicits bids from carriers every three to five years.

Proposed Expenditures

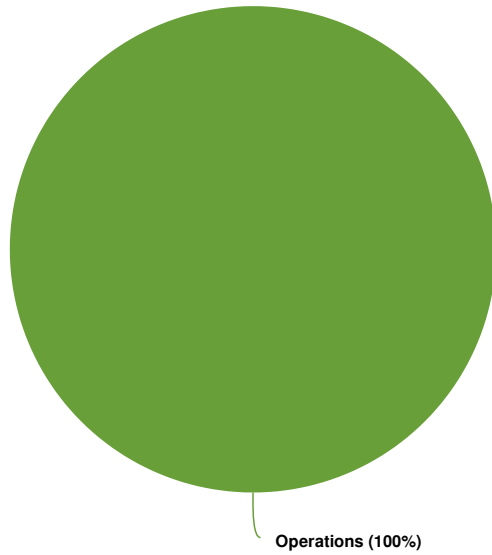
\$130,000 **\$15,000**
(13.04% vs. prior year)

Liability Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
Liability Insurance	203-000-590-1500	\$95,706	\$115,000	\$110,000	\$130,000	\$15,000	13%
Total Operations:		\$95,706	\$115,000	\$110,000	\$130,000	\$15,000	13%
Total Expense Objects:		\$95,706	\$115,000	\$110,000	\$130,000	\$15,000	13%

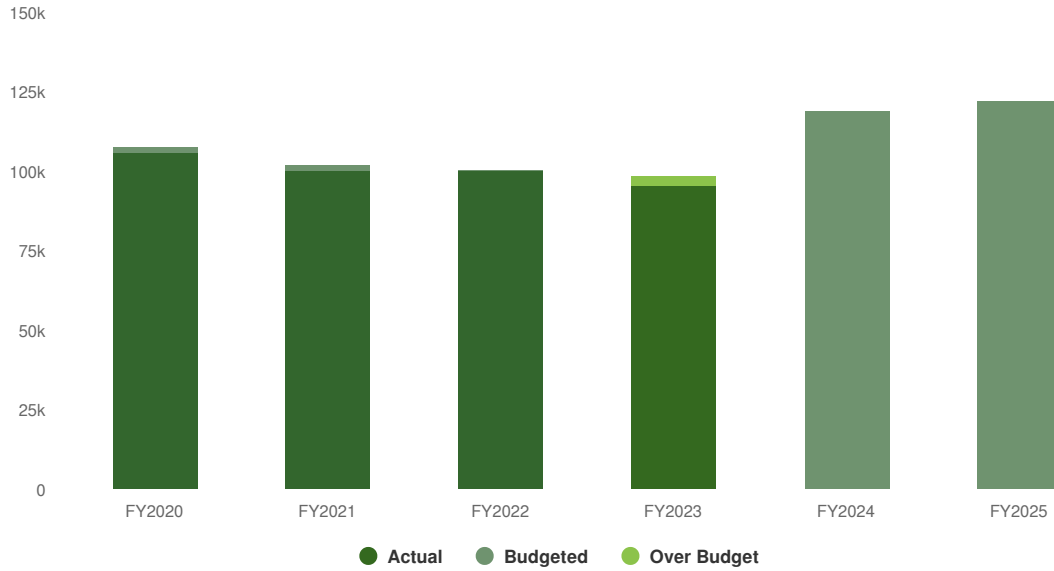
Summary of Fund Revenue

Property taxes are the major revenue source for the liability insurance expenditures.

\$122,000 **\$3,200**
 (2.69% vs. prior year)

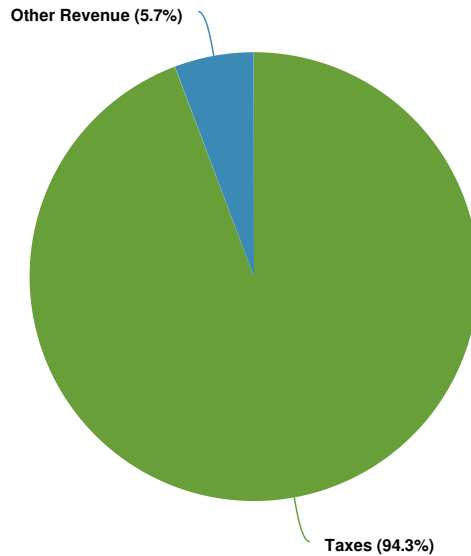


Liability Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	203-000-310-1000	\$94,835	\$115,000	\$114,760	\$115,000	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Taxes:		\$94,835	\$115,000	\$114,760	\$115,000	\$0	0%
Other Revenue							
Interest Revenue	203-000-380-1000	\$4,426	\$3,800	\$8,500	\$7,000	\$3,200	84.2%
Total Other Revenue:		\$4,426	\$3,800	\$8,500	\$7,000	\$3,200	84.2%
Total Revenue Source:		\$99,261	\$118,800	\$123,260	\$122,000	\$3,200	2.7%



Motor Fuel Tax Fund (MFT) - Fund 206

All municipalities receive a portion of the Illinois Motor Fuel Tax. The monies are allocated on the basis of population and are generally available for the construction and maintenance of municipal roadways. Funds from the Transportation Renewal Fund derived from a portion of the increased Illinois Motor Fuel Tax were added during FY2020. Funds from the Rebuild Illinois grant that have been awarded in the amount of \$1,091,766 over a three-year period are deposited into the Motor Fuel Tax Fund to be used on bondable projects.

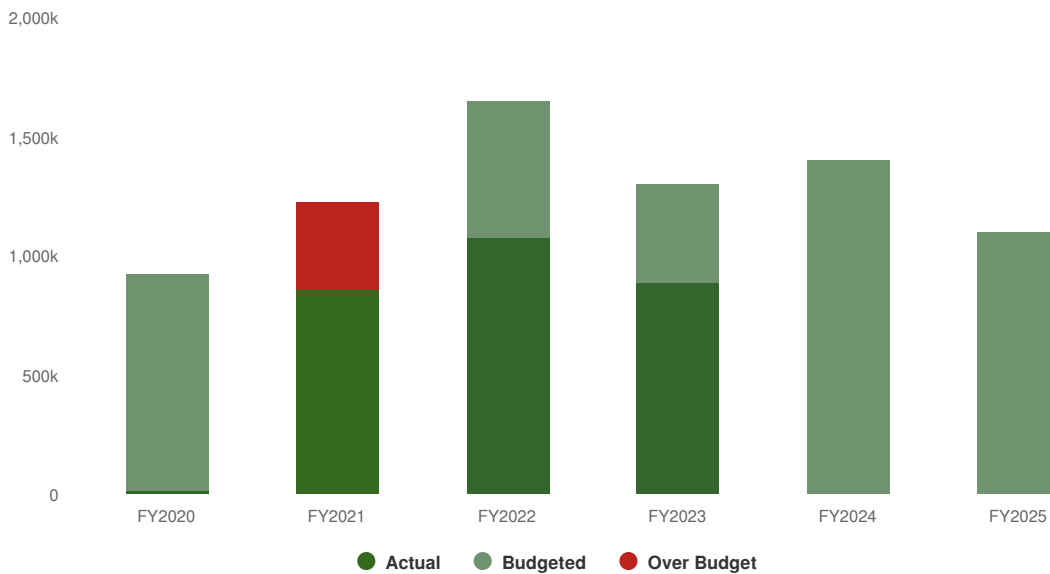
Summary of Fund Expenditures

In addition to the planned chip seal maintenance project, funds are also allocated from the Rebuild Illinois grant proceeds for design engineering on Catherine Street, which is the next anticipated reconstruction project.

Proposed Expenditures

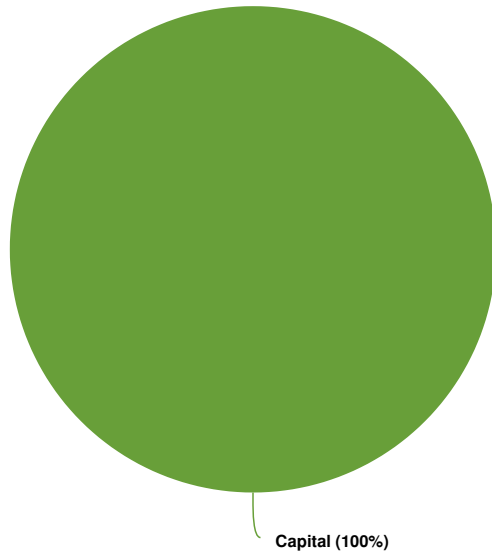
\$1,100,000 **-\$300,000**
(-21.43% vs. prior year)

Motor Fuel Tax (MFT) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - System Construction	206-000-800-4000	\$742,852	\$1,200,000	\$995,000	\$1,000,000	-\$200,000	-16.7%
Purchase - System Engineering	206-206-800-4100	\$215,053	\$200,000	\$200,000	\$100,000	-\$100,000	-50%
Total Capital:		\$957,905	\$1,400,000	\$1,195,000	\$1,100,000	-\$300,000	-21.4%
Total Expense Objects:		\$957,905	\$1,400,000	\$1,195,000	\$1,100,000	-\$300,000	-21.4%

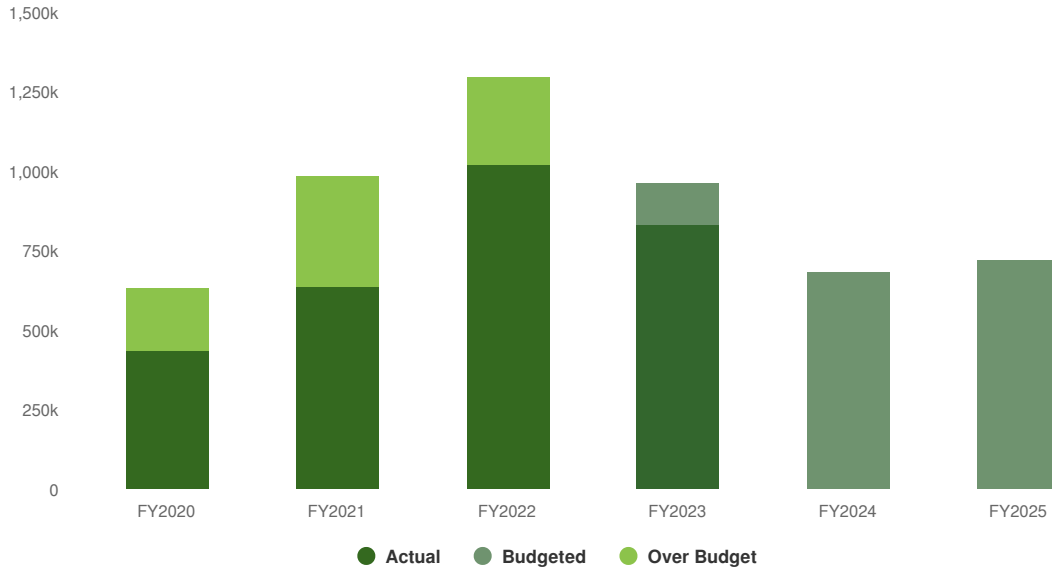
Summary of Fund Revenue

The State motor fuel taxes are the main source of revenue for the Motor Fuel Tax Fund in the form of State Allotment and Transportation Renewal Funds. Rebuild Illinois Funds were granted to the City with six installments totaling \$1,091,765 received over past fiscal years.

\$720,400 **\$35,600**
 (5.20% vs. prior year)

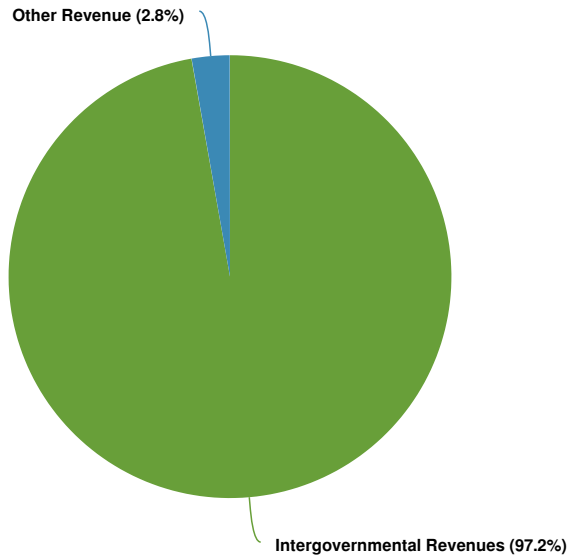


Motor Fuel Tax (MFT) Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
State Allotment	206-000-340-2000	\$368,722	\$375,000	\$399,500	\$362,000	-\$13,000	-3.5%
Transportation Renewal Fund	206-000-340-2200	\$293,978	\$307,300	\$328,300	\$338,400	\$31,100	10.1%
Grant Proceeds - Rbi	206-206-340-4500	\$181,961	\$0	\$0	\$0	\$0	0%
Total Intergovernmental Revenues:		\$844,661	\$682,300	\$727,800	\$700,400	\$18,100	2.7%
Other Revenue							
Interest Revenue	206-000-380-1000	\$1,712	\$2,500	\$32,000	\$20,000	\$17,500	700%
Miscellaneous Revenue	206-000-380-9000	\$256	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$1,968	\$2,500	\$32,000	\$20,000	\$17,500	700%
Total Revenue Source:		\$846,629	\$684,800	\$759,800	\$720,400	\$35,600	5.2%



Motorized Equipment Replacement Fund (MERF) - Fund 502

The City budgets for costs associated with services, supplies, maintenance and repairs of its fleet of vehicles and equipment as well as for the eventual replacement of that same equipment. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the vehicle). In 2021, the City approved a contract with Enterprise Fleet Management to administer the replacement of certain Public Works and Police vehicles through an equity lease arrangement.

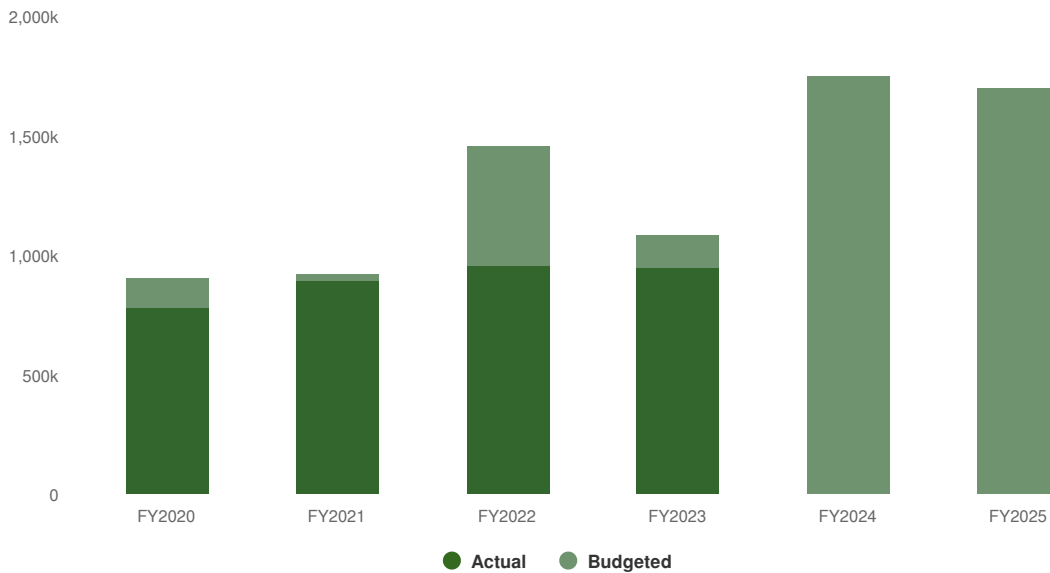
Summary of Fund Expenditures

Included in the fund expenditures for FY2025 is the continued implementation of a debt management software, DebtBook that will assist in appropriately accounting for leases in accordance with GASB 88. Capital expenditures include the replacement of the street sweeper and a plow truck.

Proposed Expenditures

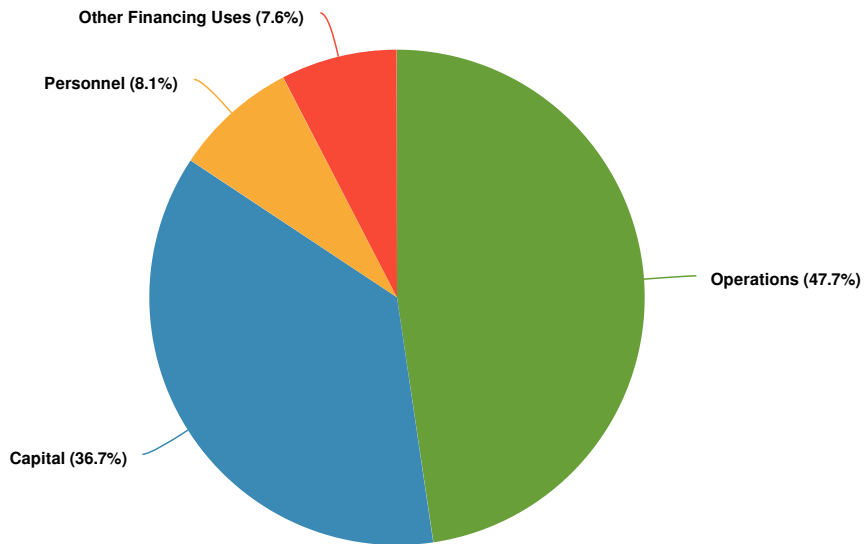
\$1,704,350 **-\$51,190**
(-2.92% vs. prior year)

Motorized Equipment Replacement Fund (MERF) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	502-000-410-1000	\$86,006	\$87,000	\$88,000	\$96,500	\$9,500	10.9%
Salaries - Standby	502-000-410-1500	\$95	\$500	\$1,000	\$800	\$300	60%
Salaries - Over-Time	502-000-410-2000	\$2,279	\$6,500	\$5,000	\$5,500	-\$1,000	-15.4%
Unused Sick Time/Ghip	502-000-410-3000	\$1,065	\$1,400	\$1,100	\$1,500	\$100	7.1%
Group Insurance	502-000-450-1000	\$26,433	\$27,000	\$27,000	\$28,500	\$1,500	5.6%
Health Savings Plan Contrib.	502-000-450-1100	\$1,287	\$1,500	\$1,500	\$1,600	\$100	6.7%
Payroll Taxes - Unemployment	502-000-450-2000	\$135	\$140	\$140	\$150	\$10	7.1%
Workers Comp Insurance	502-000-450-2500	\$2,239	\$2,500	\$2,200	\$2,500	\$0	0%
Uniform Allowance	502-000-470-1000	\$495	\$500	\$500	\$550	\$50	10%
Total Personnel:		\$120,034	\$127,040	\$126,440	\$137,600	\$10,560	8.3%
Operations							
Repair & Mtnc Bldg. - Contr.	502-000-510-1000	\$138	\$1,000	\$300	\$500	-\$500	-50%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
R&M - Contractual	502-000-510-8000	\$111,282	\$80,000	\$80,000	\$95,000	\$15,000	18.8%
R&M - Equipment (Contractual)	502-000-510-8500	\$0	\$0	\$0	\$250	\$250	N/A
Drug & Alcohol Testing Expense	502-000-530-2500	\$7	\$50	\$50	\$50	\$0	0%
Professional Fees	502-000-530-4000	\$0	\$15,000	\$14,000	\$15,000	\$0	0%
Communications	502-000-550-1500	\$2	\$100	\$0	\$100	\$0	0%
Membership Dues	502-000-560-1000	\$0	\$0	\$0	\$100	\$100	N/A
Training	502-000-560-1500	\$0	\$600	\$500	\$500	-\$100	-16.7%
Reference Materials/Manuals	502-000-560-2500	\$0	\$250	\$2,100	\$250	\$0	0%
Property Insurance	502-000-590-1000	\$55,179	\$62,000	\$67,000	\$70,000	\$8,000	12.9%
Lease/Rent Expense	502-000-590-2000	\$116,006	\$220,000	\$240,000	\$321,000	\$101,000	45.9%
R&M - Commodities	502-000-610-8000	\$86,651	\$80,000	\$70,000	\$70,000	-\$10,000	-12.5%
Operating Supplies	502-000-650-1500	\$1,350	\$1,500	\$1,500	\$1,500	\$0	0%
Miscellaneous Equipment	502-000-650-2000	\$3,594	\$5,000	\$4,500	\$7,000	\$2,000	40%
Fuel	502-000-650-3000	\$253,938	\$250,000	\$210,000	\$230,000	-\$20,000	-8%
Miscellaneous Expense	502-000-910-9000	\$1,467	\$1,000	\$1,000	\$1,000	\$0	0%
Total Operations:		\$629,613	\$716,500	\$690,950	\$812,250	\$95,750	13.4%
Capital							
Purchase - Equipment/Vehicles	502-000-800-1500	\$146,045	\$912,000	\$725,000	\$625,000	-\$287,000	-31.5%
Total Capital:		\$146,045	\$912,000	\$725,000	\$625,000	-\$287,000	-31.5%
Other Financing Uses							
Transfer To Building Mtnc. Fund	502-000-950-1900	\$0	\$0	\$0	\$129,500	\$129,500	N/A
Total Other Financing Uses:		\$0	\$0	\$0	\$129,500	\$129,500	N/A
Total Expense Objects:		\$895,692	\$1,755,540	\$1,542,390	\$1,704,350	-\$51,190	-2.9%

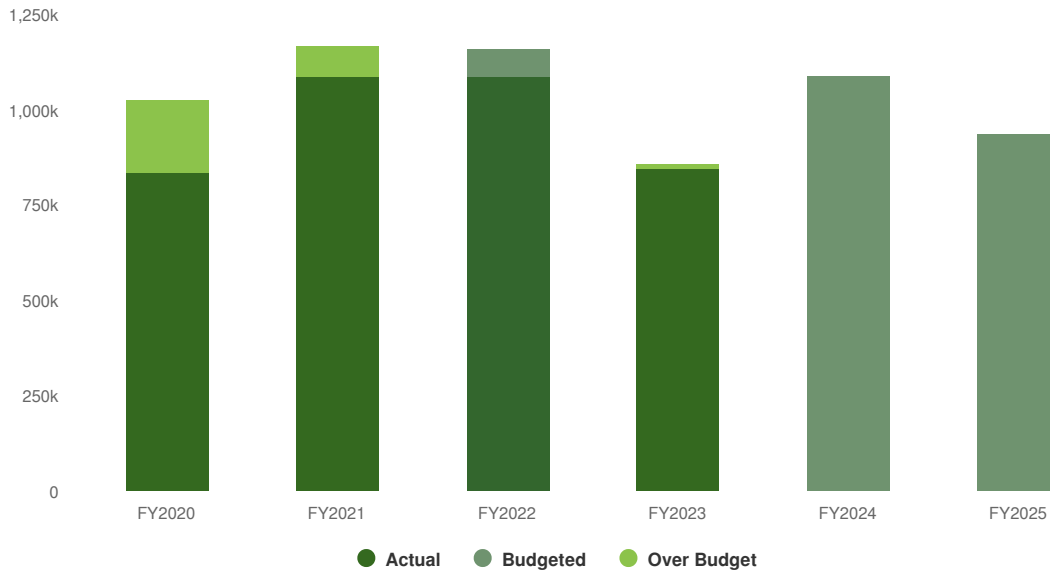
Summary of Fund Revenue

Transfers from the using departments for personnel, operations and capital are the main revenue source for the MERF Fund.



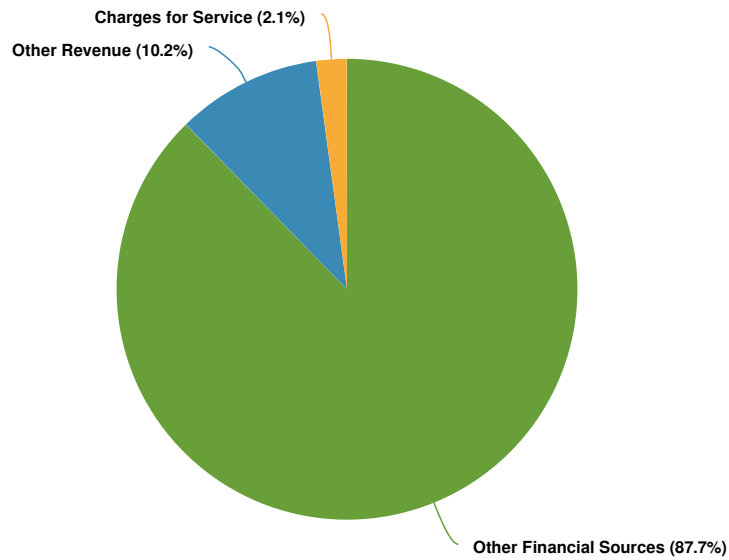
\$934,200 **-\$155,800**
 (-14.29% vs. prior year)

Motorized Equipment Replacement Fund (MERF) Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Charges for Service							
Fuel Sales	502-000-360-1000	\$38,179	\$20,000	\$20,000	\$20,000	\$0	0%
Total Charges for Service:		\$38,179	\$20,000	\$20,000	\$20,000	\$0	0%
Other Revenue							
Interest Revenue	502-000-380-1000	\$27,853	\$20,000	\$40,000	\$45,000	\$25,000	125%
Insurance Proceeds	502-000-380-2000	\$22,093	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenue	502-000-380-9000	\$88	\$0	\$0	\$0	\$0	0%
Sale Of Equipment	502-000-390-9800	\$55,229	\$50,000	\$150,000	\$50,000	\$0	0%
Total Other Revenue:		\$105,262	\$70,000	\$190,000	\$95,000	\$25,000	35.7%
Other Financial Sources							
Transfer From Water	502-000-390-1500	\$64,100	\$139,000	\$139,000	\$92,000	-\$47,000	-33.8%
Transfer From Sewer	502-000-390-2000	\$168,200	\$158,000	\$158,000	\$123,000	-\$35,000	-22.2%
Transfer From Streets	502-000-390-3000	\$358,000	\$561,000	\$561,000	\$419,000	-\$142,000	-25.3%
Transfer From Police	502-000-390-4000	\$124,000	\$129,000	\$129,000	\$171,000	\$42,000	32.6%
Transfer From Cemetery	502-000-390-4500	\$9,000	\$13,000	\$13,000	\$11,000	-\$2,000	-15.4%
Transfer From Planning/Zoning	502-000-390-6000	\$0	\$0	\$0	\$3,200	\$3,200	N/A
Total Other Financial Sources:		\$723,300	\$1,000,000	\$1,000,000	\$819,200	-\$180,800	-18.1%
Total Revenue Source:		\$866,742	\$1,090,000	\$1,210,000	\$934,200	-\$155,800	-14.3%



MERF Replacement Schedule - FY2025 - Police and Mowers

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE										MERF Replacement					
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-in	Funding/Lease
Enterprise Leases															
POLICE DEPARTMENT															
6	247112	Police						42,851				2025			-
7	230826	Police										Enterprise lease			11,160
8	267158	Police										Enterprise lease			11,160
9	250102	Police										Enterprise lease			11,208
10	252485	Police										Enterprise lease			13,048
11	24711P	Police						37,683				2025			-
12	230826	Police										Enterprise lease			11,160
13	230826	Police										Enterprise lease			11,208
14	26120V	Police										Enterprise lease			9,500
15	24711A	Police										planned Enterprise lease - 8 mo.	2024		8,800
16	207111	Police										Enterprise lease			13,260
17	261223	Police										Enterprise lease			13,020
18	217305	Police										Enterprise lease			14,292
19	261225	Police										Enterprise lease			14,664
20	N/A	Police						20,000	24,997	6	24-25		defer		751
21	N/A	Police						10,000							-
22	N/A	Police						10,500							-
23	230826C	Police										Enterprise lease			9,324
24	24711N	Police						48,472				2025			-
25	24711M	Police						44,702				2025			-
26	20MATED	Police						37,785							-
					Ford Super 8	804231314	NO PLATES								
															150,392
MOWERS															
	Stevens		21-22		Vauxco 36" mower	49007-A114718		31,943	28,142	6	27-28				6,357
	Stevens		21-22		Vauxco 72" mower	49007-A119979		29,431	25,142	6	27-28				5,897
	Stevens		22-24	0644164	Kobler Command Pro - 25 HP	414211881		19,538	trade in 0172	6	28-30				1,843
	Stevens		22-24	0644162	Kobler Command Pro - 25 HP	414211880		19,538	trade in 0172	6	28-30				1,843
	Stevens		22-24	0644163	Kobler Command Pro - 25 HP	414211883		19,538	trade in 0172	6	28-30				1,843
	Stevens		22-23		Vauxco 72" mower	49007-A021196		35,833	trade in 6,000	6	28-29				5,842
	Fire		21-22		Toro w/ 66" deck mower	499433215		8,204	5,173	7	28-29				1,379
EQUIPMENT - all listed in Capital Equipment Replacement Fund in FY 2024-25															



MERF Replacement Schedule - Police and Mowers

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE															
Enterprise Invoice															
Inventory 10/2023															
Cat #	Enterprise #	Department	Year	FY Purch	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement					Known Trade-In	Funding/Lease
									Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year		
POLICE DEPARTMENT															
1	2471L2	Police							43,931				2025		-
2	220829	Police													11,160
3	307318	Police													11,160
4	220050	Police													11,200
5	251895	Police													12,048
6	2471L2	Police							37,063				2025		-
7	220069	Police													11,160
8	220829	Police													11,220
9	251333	Police													9,926
10	2471L2	Police											planned Enterprise lease - 8 yrs.	2024	8,600
11	2471L2	Police													10,960
12	251223	Police													13,020
13	257800	Police													14,263
14	261235	Police													14,664
15	NA	Police							26,000	24,997	6	24-25		defer	716
16	NA	Police							19,000						-
17	NA	Police							18,000						-
18	236900	Police													9,936
19	2471L2	Police							45,472				2025		-
20	2471M1	Police							44,702				2025		-
21	DMATED	Police	1948	Donated	0142	Ford Super B	86A2312164	NO PLATES	37,785						-
													155,381		
Inventory 10/2023															
Cat #	Department	Year	FY Purch	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement					Known Trade-In	Funding/Lease	
								Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year			Budget
MOWERS															
	Street		21-22		Vauxco 88" mower	4500T-A154778			31,543	26,142	6	27-28			6,352
	Street		21-22		Vauxco 72" mower	4500T-A139373			29,431	25,142	6	27-28			6,852
2	Street		22-24	010-0104	Kohler Command Pro - 25 HP	414121381			19,128	trade in 6072	6	29-30			1,843
1	Sanctory		22-24	010-0102	Kohler Command Pro - 25 HP	414121386			19,128	trade in 6072	6	29-30			1,843
2	Sanctory		22-24	010-0103	Kohler Command Pro - 25 HP	414121383			19,128	trade in 6072	6	29-30			1,843
	Street		22-23		Vauxco 72" mower	4500T-A201196			35,503	trade in 6,000	6	28-29			5,943
	Flw		21-22		Toro w/ 66" deck mower	499433255			8,854	9,373	7	28-29			1,371
EQUIPMENT - all moved to Capital Equipment Replacement Fund in FY 2024-25															



MERF Replacement Schedule - Public Works

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE																
Car #	Department	Year	FY Part/Less	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement								
								Purchase Price	Replacement Cost	Life	Repl. FY	Repl. Year	Budget	Known Trade In	Funding Source	
PUBLIC WORKS/ADMINISTRATIVE																
L-4	Streets	2024	20-24		Intl. International 7400 STD Single Axle			240,286	243,183	12	20-24			28,515		
L-7	247731	Streets	2013	10-13	0195	International 7400 STD Single Axle	HTWCA2042020200	M	191963	123,827	12	20-24		250,000	10,000	
L-3	252824	Admin.	2023	20-23	0144-01-D	Shredder 1080 Econ. Cab. 4 x 4	3GCPD4240P0100002	M	234881						9,792	
L-4	252827	Streets	2023	20-23	0124-01-D	Shredder 1080 Double Cab. 4 x 4	1000BA000P1000000	M							8,808	
L-8	247150	Streets	2018	18-19	0196	International 7400 STD Single Axle	3M9AC7AP0330740	M	219766	136,315	200,000	12	20-21		23,040	
L-8	247158	Streets	2017	16-17	0187	International 7400 STD Single Axle	HTWCA204202010000	M	211128	121,537	200,000	12	20-20		27,220	
L-7	247153	Streets	2018	18-19	0194	International 7400 Truck	3M9AC7AP104100000	M	212484	140,804	275,000	12	20-21		35,504	
L-8	not as fat	Dist. & Coll.	2018	18-19	0103	Ford F550 Econ. Cab. 4 x 2	1F0DWA01060D00000	M	218411	61,674	87,832	12	20-21		7,200	
L-4	247155	Streets	2024	18-20	0204	International 7400 STD Single Axle	3M9AC7AP104100000	M	161779	148,000	200,000	12	21-22		33,600	
L-4	252820	Streets	2023	20-23	0127-01-D	Shredder 1080 Econ. Cab. 4 x 4	3GCPD4240P1000000	M	234880						9,072	
L-3	247156	Streets	2017	16-17	0173	International 7400 STD Single Axle	HTWCA204202010000	M	211141	129,292	200,000	12	20-20		19,200	
L-13	NA	Streets	2018	18-19	0101	TYRACO 3000 Silver Skooter	20180000000000000	M	206228	232,200	200,200	10	20-24	375,000	101,200	23,800
L-13	NA	Streets	2023	20-23		John Deere 3000L Backhoe Loader	1J010000000000000	M		114,610	trade in 34,000	10	20-23		34,100	
L-14	NA	Dist. & Coll.	2020	19-20	0206	Vic-Cox Sewer Cleaner	1FV0C3P2L0L000000	M	803734		200,000	10	20-20		11,000	
L-15	290201	Public Works	2023	23-24		RAM 1500 Classic	1C4RRY0G0P05540000	M	235881						19,140	
L-10	247140	Dist. & Coll.	2011	10-11	0118	Ford F250 Super Duty Crew Cab	1F0DWC1E000A000100401	M	184394	148,441	200,000	10	27-28		43,920	
L-17	220006	Pub. Works Assets	2021	21-20		Ford F150 (4x2) Super Cab	1F0DWC1E000A0000000	M	228228						7,680	
L-16	222004	Dist. & Coll.	2021	23-24	004-430	Chemical Shredder 3000 HD Chassis	1003F0000P1701010	M	230722						12,432	
L-16	254391	Streets	2023	23-24	004-430	Chemical Shredder 3000	1003F0000P1701010	M	230550						12,204	
L-20	220009	Water	2021	21-22		2021 Ford F-150 (4x2) Super Cab	1F0DWC1E000A0000000	M	229258						5,280	
L-21	210614	Streets	2016	23-24		RAM 1500	1C4RRY0G0P05540000	M	206022						10,800	
L-23	247151	Admin.	2016	16-19	0181	Ford Transit	1F0P0000000000000	M	219257		planned Enterprise lease - 8 m.		2024		3,200	
L-23	Streets	2024	23-24		Hyundai Star	30000000000000000	M	229499	234,843	200,000	12	20-20		27,744		
L-24	Streets	2018	16-17	0166	Asphalt Roller	CAT 018008			31,722	64,518	20	20-27		3,872		
L-25 (not 20)	247157	Sanitary	2010	09-17	0083	Ford F350 (4x2) STD Dump	1F0P0000000000000	M	163823		planned Enterprise lease - 8 m.		2024		1,200	
L-26	209809	Admin.	2021	21-22		Ford F150 (4x2) Super Cab	1F0DWC1E000A0000000	M	228241						3,360	
L-27	209810	Admin.	2016	23-24		RAM 1500	1C4RRY0G0P05540000	M	209220						10,800	
L-28	220204	Streets	2024	23-25		RAM 2500	1C4RRY0G0P05540000	M	209221						12,000	
L-28	220205	Dist. & Coll.	2021	21-22		2021 Ford F-150 (4x2) Super Cab	1F0DWC1E000A0000000	M	228240						5,280	
L-28	247158	Streets	2018	18-19	0183	Ford F350 4x4	1F0P0000000000000	M	217940		planned Enterprise lease - 8 m.		2024		1,200	
L-24	252825	Streets	2023	23-24	004-430	Chemical Shredder 3000 HD Chassis	1003F0000P1701010	M			Enterprise lease - will be replaced from fee				12,648	
L-30	204101	Streets	2021	20-21		Ford F250 4 x 4	1F0DWC1E000A0000000	M	228796	29,640			2023		16,440	
L-33	NA	Streets	2021	21-22		John Deere 3180L Backhoe Loader	1J010000000000000	M		122,200	166,428	10			16,440	
L-34																
L-35 Sewer Jetting Machine - moved to Capital Equipment Replacement Fund in FY24-28																
L-36	NA	Streets	2023	23-24	004-0102	576 TX Bobcat 500L Steer Loader	841020049	NO PLATE	80,207	80,980	10				8,000	
L-37	209204	Streets	2024	23-24		RAM 1500	1C4RRY0G0P05540000	M	209120						10,800	
L-38	NA	Dist. & Coll.	2017	17-18	0184	Genie 280D ZIP Scissor	100100000			50,812	87,271	10	27-28		6,720	
L-38	NA	Streets	2022	23-24		John Deere 3000L Tractor	10010000000000000	M		102,194	132,244	10			16,000	
L-40	Sanitary		16-17	0129	John Deere 3030R Tractor	10010000000000000	M		33,400	65,271	10	20-27		4,500		



N. Lawndale Ave. Special Service Area - Fund 430

This fund records the transactions related to the public and private street and stormwater improvements for the N. Lawndale Ave. Special Service Area which was approved during FY2020. The project was completed during FY2022, along with water and sewer improvements accounted for in the enterprise funds.

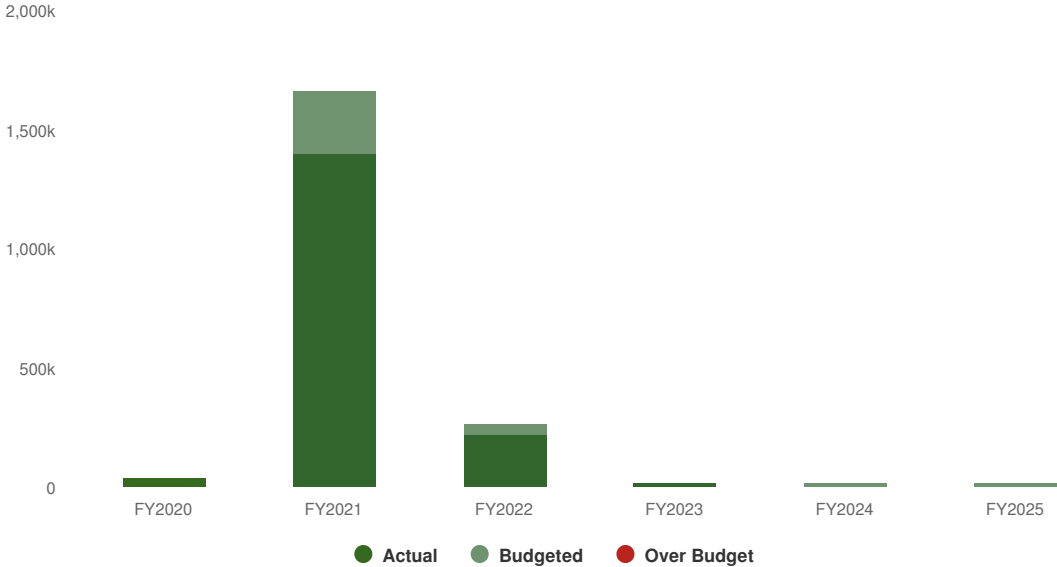
Summary of Fund Expenditures

There are no expenses planned for FY2025 other than the fund records a transfer to General Fund for the Special Service Area property taxes received.

Proposed Expenditures

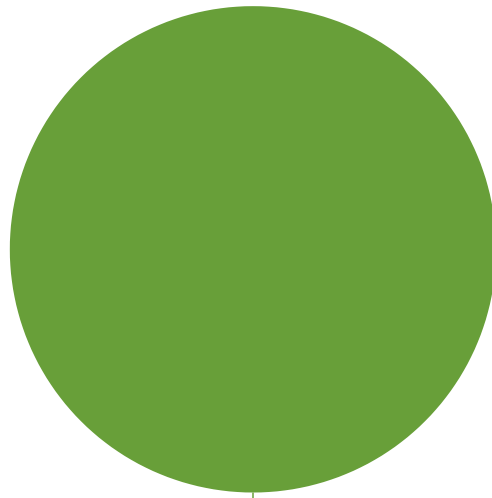
\$16,000 **\$0**
 (0.00% vs. prior year)

N. Lawndale Street SSA Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Capital							
Purch. Constr. - Str. Eng.	430-003-800-3100	\$338	\$0	\$0	\$0	\$0	0%
Purch. Constr. - Swm Eng.	430-018-800-3100	\$122	\$0	\$0	\$0	\$0	0%
Total Capital:		\$459	\$0	\$0	\$0	\$0	0%
Other Financing Uses							
Transfer To General	430-000-950-1000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Total Other Financing Uses:		\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Total Expense Objects:		\$16,459	\$16,000	\$16,000	\$16,000	\$0	0%

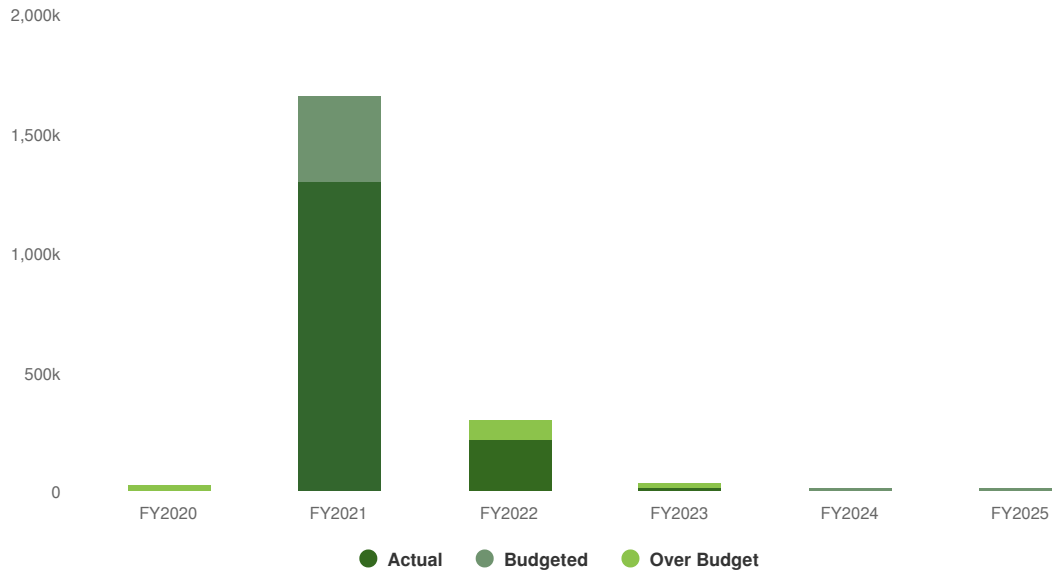
Summary of Fund Revenue

The Special Service Area property taxes will be received for a total of ten years through FY2030.

\$16,000 **\$0**
(0.00% vs. prior year)

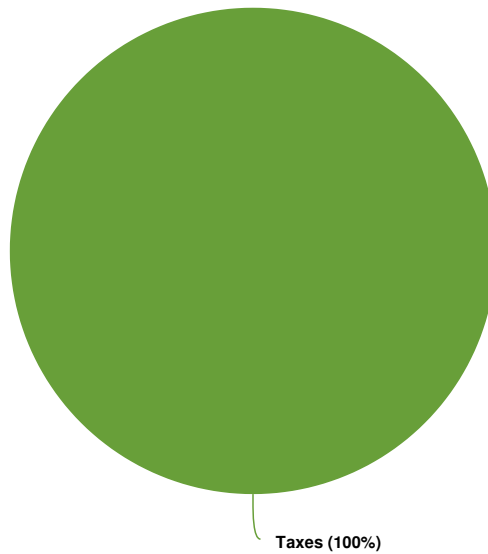


N. Lawndale Street SSA Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Property Taxes	430-000-310-1000	\$16,000	\$16,000	\$16,000	\$0	0%
Total Taxes:		\$16,000	\$16,000	\$16,000	\$0	0%
Other Financial Sources						
Trsf. From Gen. Corp. Unrestr.	430-000-390-1000	\$23,940	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$23,940	\$0	\$0	\$0	0%
Total Revenue Source:		\$39,940	\$16,000	\$16,000	\$0	0%



Nofsinger Realignment Capital Project Fund - Fund 409

This fund records the transactions related to the realignment of Nofsinger Road which intersects Highway 24 - Boyd Parkway not at a 45 degree angle.

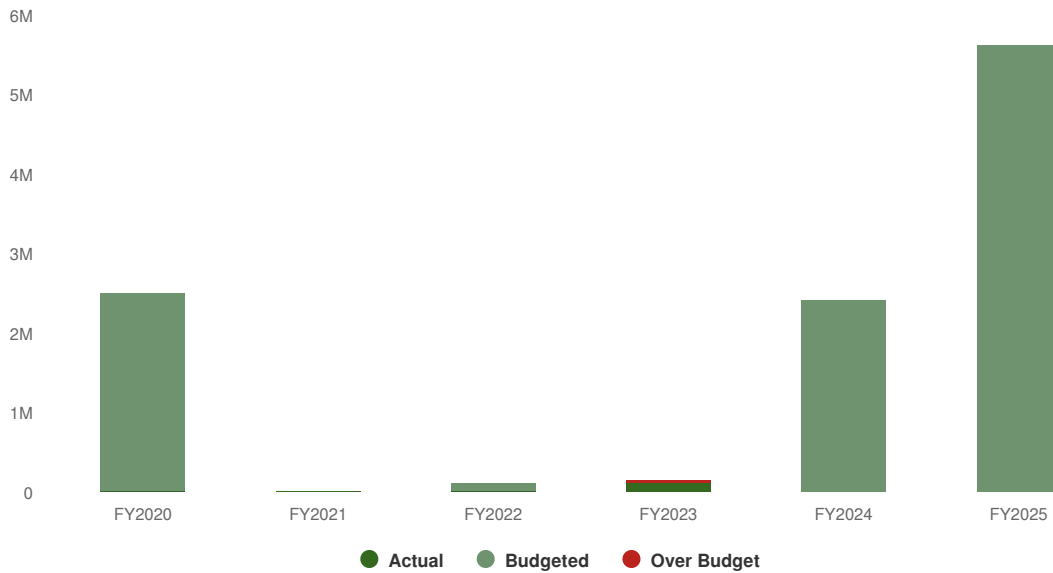
Summary of Fund Expenditures

Due to funding assistance from both the federal and state governments, it is now possible to address a highly dangerous road that is not aligned properly. The intersection will be aligned and signalized. This project was designed as a part of the FY2023 budget and will be constructed over two seasons beginning in FY2024.

Proposed Expenditures

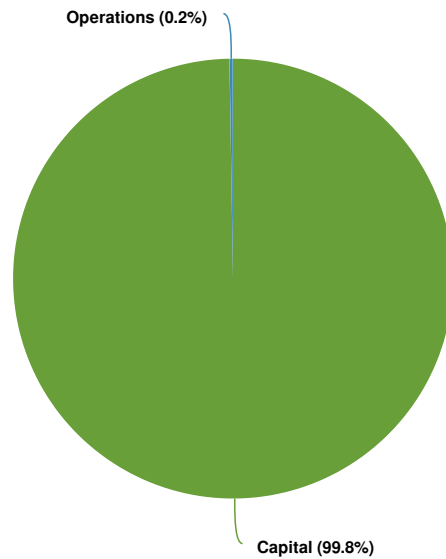
\$5,614,000 **\$3,195,250**
(132.10% vs. prior year)

Nofsinger Realignment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
Property Taxes	409-000-910-3000	\$12,047	\$12,500	\$13,000	\$14,000	\$1,500	12%
Total Operations:		\$12,047	\$12,500	\$13,000	\$14,000	\$1,500	12%
Capital							
Purchase - System Constr.	409-000-800-3000	\$0	\$2,187,500	\$1,600,000	\$5,000,000	\$2,812,500	128.6%
Purchase - System Engineering	409-000-800-3100	\$151,333	\$218,750	\$210,000	\$600,000	\$381,250	174.3%
Total Capital:		\$151,333	\$2,406,250	\$1,810,000	\$5,600,000	\$3,193,750	132.7%
Total Expense Objects:		\$163,380	\$2,418,750	\$1,823,000	\$5,614,000	\$3,195,250	132.1%

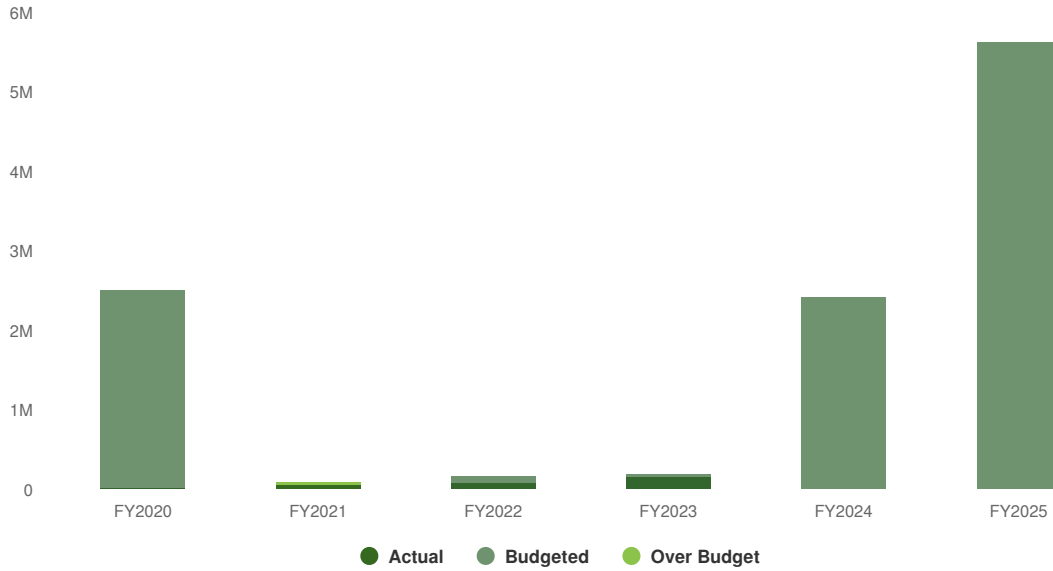
Summary of Fund Revenue

Grants for construction have been awarded through Congressman LaHood's office at the federal government level and through the Illinois Department of Transportation (IDOT) at the state government level totaling \$6.1 million, with the remainder of the \$7.6 million project being funded by the General and Sewer Funds.

\$5,623,000 **\$3,204,250**
(132.48% vs. prior year)

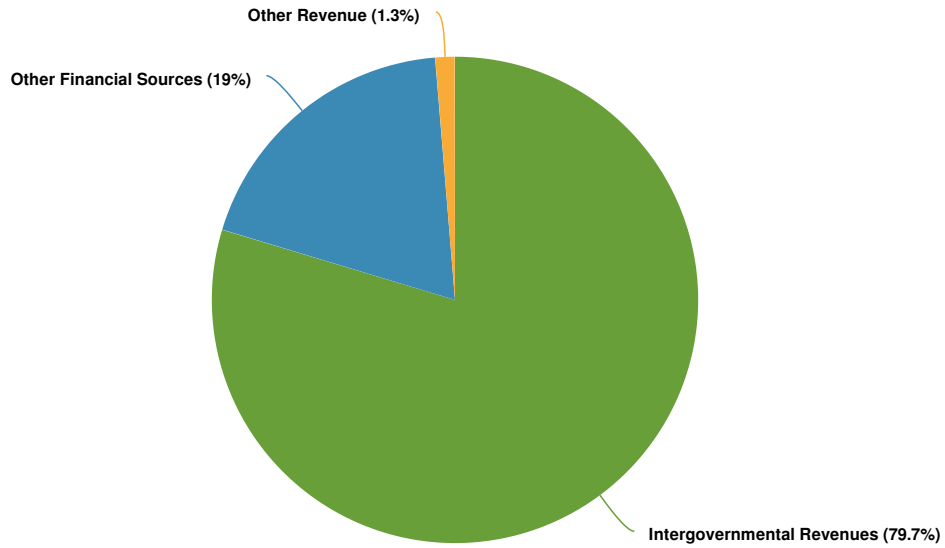


Nofsinger Realignment Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Grant Proceeds	409-000-340-4500	\$0	\$2,187,500	\$1,648,000	\$4,480,000	\$2,292,500	104.8%
Total Intergovernmental Revenues:		\$0	\$2,187,500	\$1,648,000	\$4,480,000	\$2,292,500	104.8%
Other Revenue							
Interest Revenue	409-000-380-1000	\$2,787	\$0	\$1,400	\$500	\$500	N/A
Rental Income	409-000-380-2000	\$85,194	\$80,000	\$60,000	\$72,500	-\$7,500	-9.4%
Total Other Revenue:		\$87,980	\$80,000	\$61,400	\$73,000	-\$7,000	-8.7%
Other Financial Sources							
Trsf. From General Fund	409-000-390-1000	\$0	\$151,250	\$112,000	\$1,070,000	\$918,750	607.4%
Total Other Financial Sources:		\$0	\$151,250	\$112,000	\$1,070,000	\$918,750	607.4%
Total Revenue Source:		\$87,980	\$2,418,750	\$1,821,400	\$5,623,000	\$3,204,250	132.5%



Planning, Zoning & Code Enforcement Account - Fund 100, Department 006

The City is responsible for the coordinated, orderly and efficient development of the community; the protection of private property; and the protection of public health and safety through general land use planning and the enforcement of zoning, subdivision, building and property maintenance codes.

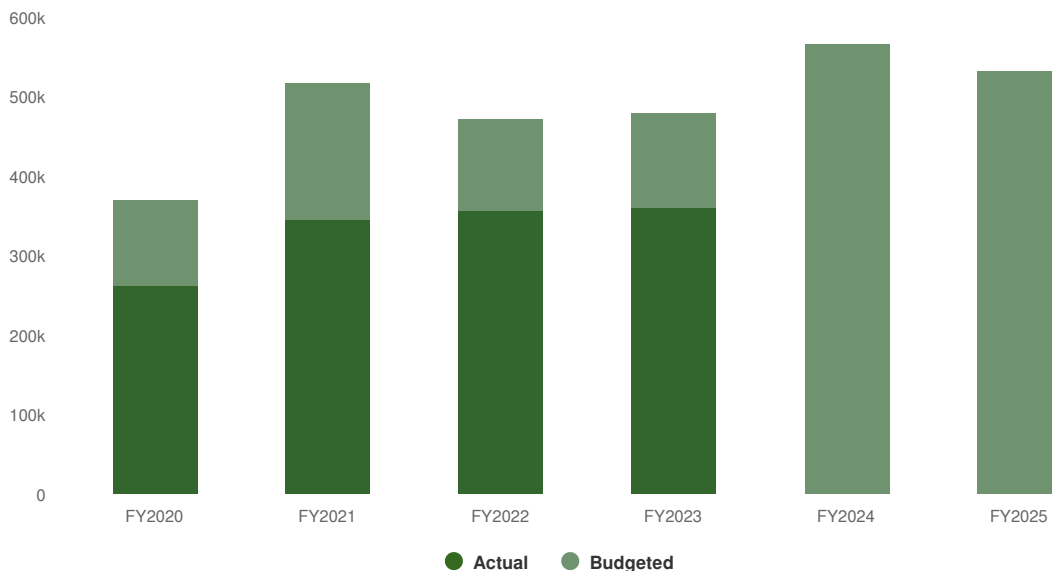
Summary of Fund Expenditures

The Planning, Zoning & Code Enforcement Account provides funds to protect the public's health and safety. The FY2025 budget allocates \$200,000 to be used towards expenses to acquire or lease properties. It also includes funds for miscellaneous planning assistance and comprehensive plan implementation. The fund budgets for building plan inspections and reviews. Revenue from those projects help offset the costs. Funds are reserved for nuisance abatements with future repayments to offset those costs.

Proposed Expenditures

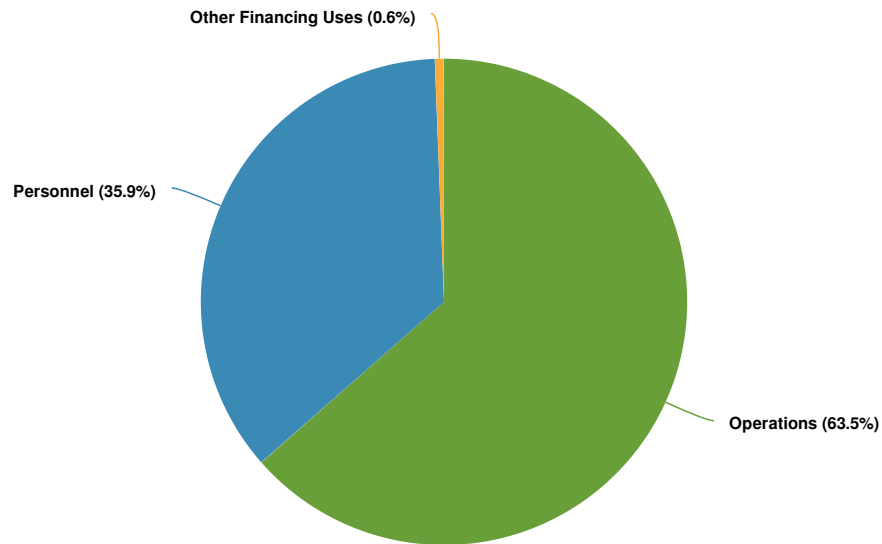
\$531,980 **-\$34,830**
(-6.14% vs. prior year)

Planning , Zoning & Code Enforcement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel						
Salaries - Reg.	100-006-410-1000	\$120,246	\$130,000	\$145,000	\$15,000	11.5%
Unused Sick Time/Ghip	100-006-410-3000	\$886	\$2,000	\$2,200	\$200	10%
Group Insurance	100-006-450-1000	\$34,571	\$36,000	\$40,000	\$4,000	11.1%
Health Savings Plan Contrib.	100-006-450-1100	\$2,072	\$2,200	\$2,300	\$100	4.5%
Retiree Health Insurance	100-006-450-1200	\$23,160	\$0	\$0	\$0	0%
Payroll Taxes - Unemployment	100-006-450-2000	\$204	\$215	\$220	\$5	2.3%
Workers Comp Insurance	100-006-450-2500	\$1,216	\$1,700	\$1,100	-\$600	-35.3%
Total Personnel:		\$182,354	\$172,115	\$190,820	\$18,705	10.9%
Operations						
R & M - Contr.	100-006-510-1500	\$0	\$1,000	\$1,000	\$0	0%
Legal Fees	100-006-530-2000	\$28,185	\$35,000	\$35,000	\$0	0%
Data Processing Support	100-006-530-3000	\$1,700	\$1,800	\$2,500	\$700	38.9%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Consultation/Contractual	100-006-530-4000	\$77,117	\$302,500	\$255,500	-\$47,000	-15.5%
Postage Expenses	100-006-550-1000	\$414	\$900	\$1,300	\$400	44.4%
Communications	100-006-550-1500	\$734	\$800	\$1,300	\$500	62.5%
Publishing Fees	100-006-550-2000	\$743	\$1,750	\$1,750	\$0	0%
Printing Fees	100-006-550-2500	\$170	\$250	\$250	\$0	0%
Recruitment	100-006-550-3000	\$0	\$200	\$200	\$0	0%
Membership Dues	100-006-560-1000	\$8,450	\$9,285	\$11,200	\$1,915	20.6%
Training	100-006-560-1500	\$2,704	\$6,810	\$6,160	-\$650	-9.5%
Subscriptions	100-006-560-2000	\$695	\$1,175	\$1,100	-\$75	-6.4%
Reference Materials/Manuals	100-006-560-2500	\$734	\$1,625	\$1,250	-\$375	-23.1%
Software	100-006-560-3000	\$38,145	\$13,400	\$400	-\$13,000	-97%
Office Supplies	100-006-650-1000	\$1,497	\$1,300	\$650	-\$650	-50%
Miscellaneous Equipment	100-006-650-2000	\$4,198	\$1,100	\$2,600	\$1,500	136.4%
Miscellaneous Expense	100-006-910-9000	\$1,059	\$15,800	\$15,800	\$0	0%
Bad Debt Expense	100-006-910-9900	\$338	\$0	\$0	\$0	0%
Total Operations:		\$166,884	\$394,695	\$337,960	-\$56,735	-14.4%
Capital						
Purchase - Equipment	100-006-800-1500	\$13,629	\$0	\$0	\$0	0%
Total Capital:		\$13,629	\$0	\$0	\$0	0%
Other Financing Uses						
Transfer To Merf	100-006-950-1800	\$0	\$0	\$3,200	\$3,200	N/A
Total Other Financing Uses:		\$0	\$0	\$3,200	\$3,200	N/A
Total Expense Objects:		\$362,867	\$566,810	\$531,980	-\$34,830	-6.1%

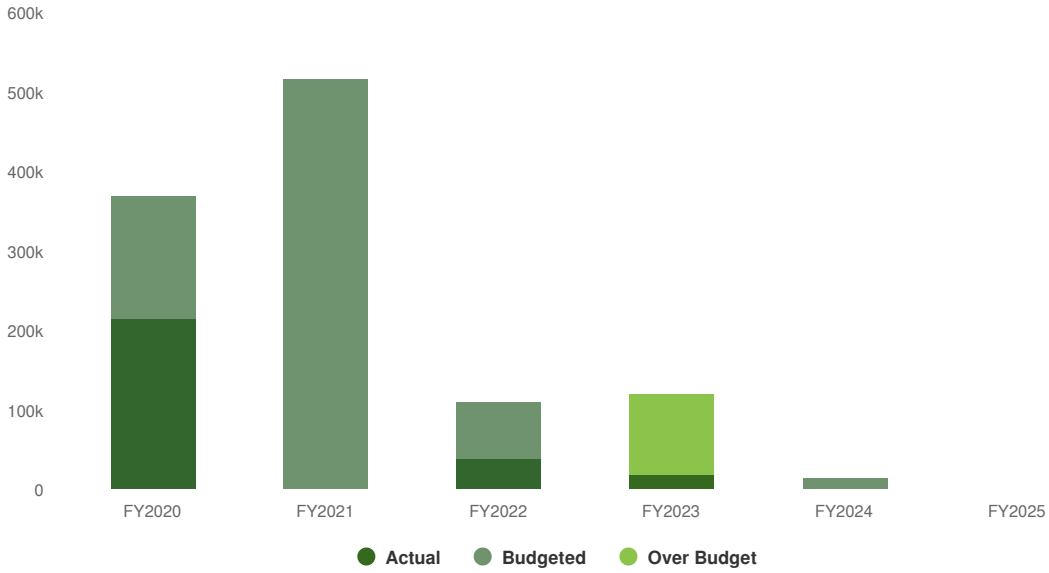
Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted. There are no anticipated grant proceeds following completion of the Comprehensive Plan in FY2023.



\$0 **-\$15,000**
 (-100.00% vs. prior year)

Planning , Zoning & Code Enforcement Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Intergovernmental Revenues						
Grant Proceeds	100-006-340-4500	\$104,491	\$0	\$0	\$0	0%
Total Intergovernmental Revenues:		\$104,491	\$0	\$0	\$0	0%
Other Revenue						
Misc. Revenue	100-006-380-9000	\$737	\$0	\$0	\$0	0%
Total Other Revenue:		\$737	\$0	\$0	\$0	0%
Other Financial Sources						
Transfer From Cap. Repl.	100-006-390-7500	\$0	\$15,000	\$0	-\$15,000	-100%
Total Other Financial Sources:		\$0	\$15,000	\$0	-\$15,000	-100%
Total Revenue Source:		\$105,228	\$15,000	\$0	-\$15,000	-100%



Police Account - Fund 100, Department 004

The Washington Police Department is charged with the responsibility of preserving the peace and order of the City, protecting persons and property from harm, crime prevention and the apprehension of persons suspected of crimes and misdemeanors. The police portion of the TC3 contract for consolidated dispatching is charged to this department.

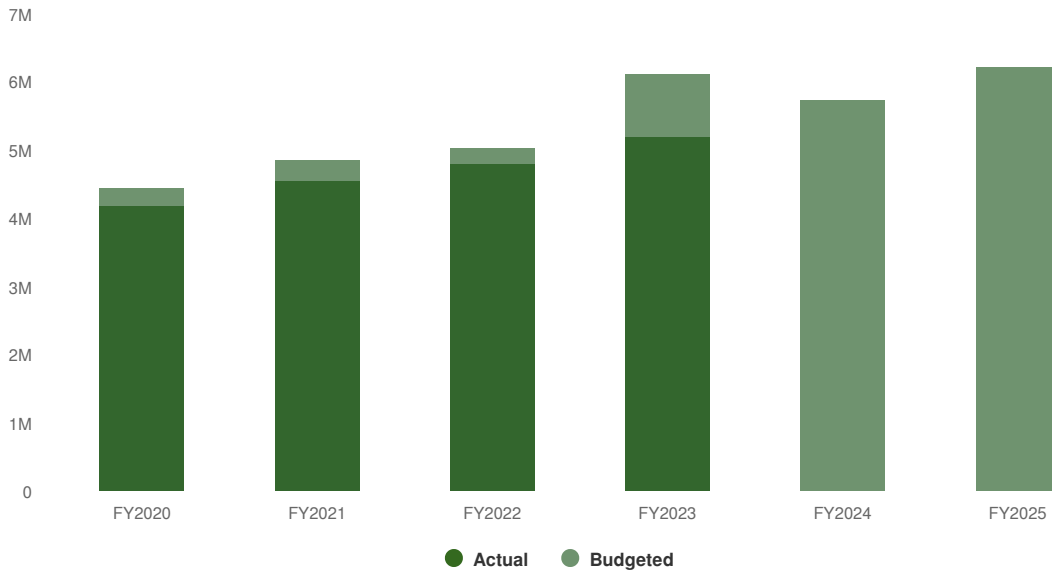
Summary of Fund Expenditures

A major initiative of the Police Department in FY2025 is to replace the Evidence Building. The transactions will be recorded in the Building Fund with \$300,000 being transferred from the Police Account for the portion not funded through a federal grant, including \$200,000 from Police Special Projects - Vehicle Seizure.

Proposed Expenditures

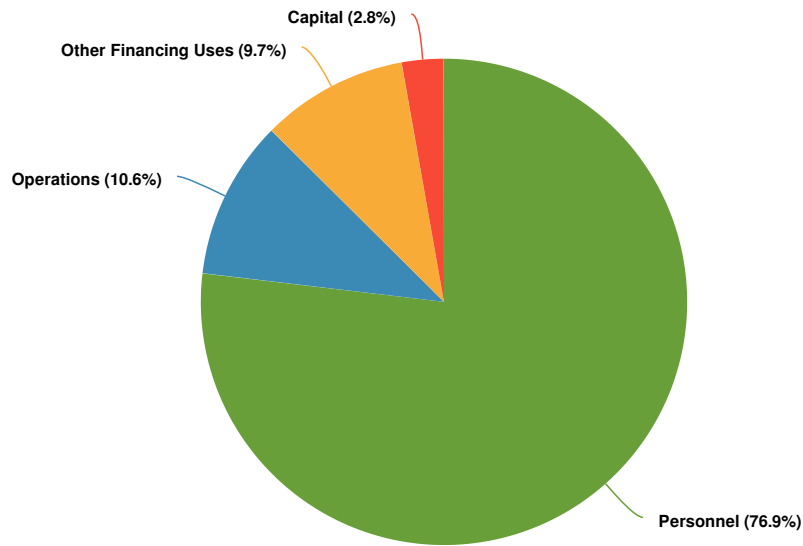
\$6,227,392 **\$492,442**
(8.59% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-004-410-1000	\$1,900,448	\$2,000,000	\$2,111,000	\$2,200,000	\$200,000	10%
Salaries - Pol. Adm.	100-004-410-1100	\$282,654	\$305,000	\$330,500	\$320,000	\$15,000	4.9%
Salaries - Over-Time	100-004-410-2000	\$420,553	\$400,000	\$426,000	\$420,000	\$20,000	5%
Salaries - Pol Adm Ot	100-004-410-2100	\$33,602	\$35,000	\$35,000	\$35,000	\$0	0%
Overtime Reimb By Homeland Sec	100-004-410-2200	\$0	-\$25,000	-\$15,000	-\$20,000	\$5,000	-20%
Hours Reimb - Ileas Training	100-004-410-2300	\$0	-\$15,000	-\$20,000	-\$20,000	-\$5,000	33.3%
Unused Sick Time/Ghip	100-004-410-3000	\$55,721	\$40,000	\$58,000	\$50,000	\$10,000	25%
Salaries - Pol. Adm. Pt	100-004-420-1100	\$18,617	\$35,000	\$28,500	\$37,000	\$2,000	5.7%
Salaries - Part-Time Officers	100-004-420-1300	\$28,966	\$75,000	\$31,000	\$50,000	-\$25,000	-33.3%
Group Insurance	100-004-450-1000	\$494,856	\$520,000	\$512,000	\$560,000	\$40,000	7.7%
Health Savings Plan Contrib.	100-004-450-1100	\$33,561	\$36,000	\$36,000	\$38,000	\$2,000	5.6%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Retiree Health Insurance	100-004-450-1200	\$55,152	\$58,000	\$58,000	\$60,000	\$2,000	3.4%
Payroll Taxes - Unemployment	100-004-450-2000	\$3,941	\$4,800	\$5,000	\$5,200	\$400	8.3%
Workers Comp Insurance	100-004-450-2500	\$35,944	\$37,000	\$37,000	\$39,000	\$2,000	5.4%
Uniform Allowance	100-004-470-1000	\$27,343	\$38,000	\$35,000	\$43,000	\$5,000	13.2%
Police Pension Expense	100-004-490-1000	\$715,169	\$801,000	\$803,000	\$970,500	\$169,500	21.2%
Total Personnel:		\$4,106,528	\$4,344,800	\$4,471,000	\$4,787,700	\$442,900	10.2%
Operations							
R&M - Building (Contractual)	100-004-510-1000	\$30,381	\$29,265	\$26,600	\$30,150	\$885	3%
R&M - Equipment (Contractual)	100-004-510-1500	\$12,182	\$19,000	\$10,562	\$15,950	-\$3,050	-16.1%
Legal Fees	100-004-530-2000	\$10,969	\$35,000	\$26,300	\$30,000	-\$5,000	-14.3%
Data Processing Support	100-004-530-3000	\$26,999	\$26,675	\$32,500	\$30,000	\$3,325	12.5%
Professional Fees	100-004-530-4000	\$8,210	\$23,650	\$12,500	\$12,000	-\$11,650	-49.3%
Postage Expense	100-004-550-1000	\$1,500	\$1,500	\$1,600	\$1,800	\$300	20%
Communications	100-004-550-1500	\$30,466	\$40,000	\$13,700	\$28,900	-\$11,100	-27.7%
Publishing Fees	100-004-550-2000	\$71	\$500	\$700	\$1,000	\$500	100%
Printing Fees	100-004-550-2500	\$3,299	\$5,000	\$5,400	\$5,500	\$500	10%
Recruitment	100-004-550-3000	\$5,815	\$5,000	\$5,000	\$6,600	\$1,600	32%
Membership Dues	100-004-560-1000	\$9,983	\$12,500	\$11,000	\$10,500	-\$2,000	-16%
Training	100-004-560-1500	\$32,374	\$45,100	\$40,000	\$48,000	\$2,900	6.4%
Subscriptions	100-004-560-2000	\$3,817	\$1,500	\$1,200	\$1,200	-\$300	-20%
Reference Materials/Manuals	100-004-560-2500	\$0	\$0	\$159	\$0	\$0	0%
Software	100-004-560-3000	\$26,109	\$35,000	\$28,000	\$38,400	\$3,400	9.7%
Electricity	100-004-570-3000	\$16,287	\$16,000	\$17,000	\$19,000	\$3,000	18.8%
Heating	100-004-570-3500	\$1,510	\$2,000	\$1,400	\$2,000	\$0	0%
Property Insurance	100-004-590-1000	\$4,639	\$5,200	\$4,300	\$5,200	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Lease/Rent Expense	100-004-590-2000	\$2,208	\$2,500	\$14,500	\$21,750	\$19,250	770%
Contractual Funding - Tc3	100-004-590-3000	\$259,980	\$264,000	\$238,800	\$214,444	-\$49,556	-18.8%
R&M - Building (Commodities)	100-004-610-1000	\$2,325	\$12,000	\$2,000	\$12,000	\$0	0%
R&M - Equipment (Commodities)	100-004-610-1500	\$2,213	\$16,000	\$6,600	\$10,000	-\$6,000	-37.5%
Office Supplies	100-004-650-1000	\$1,947	\$5,000	\$3,200	\$5,000	\$0	0%
Operating Supplies	100-004-650-1500	\$5,459	\$5,150	\$5,151	\$6,000	\$850	16.5%
Miscellaneous Equipment	100-004-650-2000	\$19,091	\$12,500	\$11,200	\$14,000	\$1,500	12%
Janitorial Supplies	100-004-650-2500	\$1,900	\$1,200	\$350	\$1,200	\$0	0%
Miscellaneous Expense	100-004-910-9000	\$7,872	\$12,500	\$12,000	\$12,500	\$0	0%
Dare/Cro Expenses	100-004-910-9100	\$10,335	\$15,000	\$15,000	\$20,000	\$5,000	33.3%
Fire Arms Training	100-004-910-9200	\$22,330	\$45,000	\$24,000	\$45,000	\$0	0%
Police Commission Expense	100-004-910-9300	\$10,719	\$10,600	\$9,000	\$10,600	\$0	0%
Total Operations:		\$570,990	\$704,340	\$579,722	\$658,694	-\$45,646	-6.5%
Capital							
Purchase - Equipment	100-004-800-1500	\$151,221	\$213,000	\$61,000	\$74,000	-\$139,000	-65.3%
Purchase - Building/Property	100-004-800-2000	\$0	\$0	\$0	\$100,000	\$100,000	N/A
Total Capital:		\$151,221	\$213,000	\$61,000	\$174,000	-\$39,000	-18.3%
Other Financing Uses							
Transfer To Merf	100-004-950-1800	\$124,000	\$129,000	\$129,000	\$171,000	\$42,000	32.6%
Transfer To Building Mtnc. Fund	100-004-950-1900	\$3,000	\$312,227	\$312,227	\$300,000	-\$12,227	-3.9%
Transfer To Cap Repl Fund	100-004-950-2000	\$117,615	\$31,583	\$31,583	\$135,998	\$104,415	330.6%
Total Other Financing Uses:		\$244,615	\$472,810	\$472,810	\$606,998	\$134,188	28.4%
Total Expense Objects:		\$5,073,354	\$5,734,950	\$5,584,532	\$6,227,392	\$492,442	8.6%

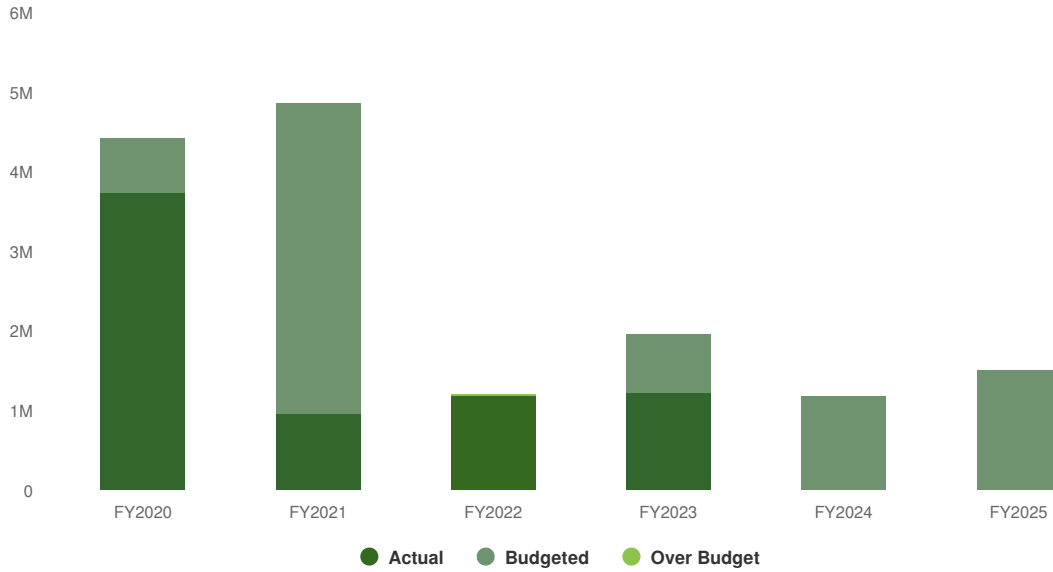
Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted. Several grants, including one through the Department of Justice and two through the Department of Commerce and Economic Opportunity were awarded which will provide funding for the equipment and contents of the Evidence Building. This grant is recorded in the Building Maintenance Fund.



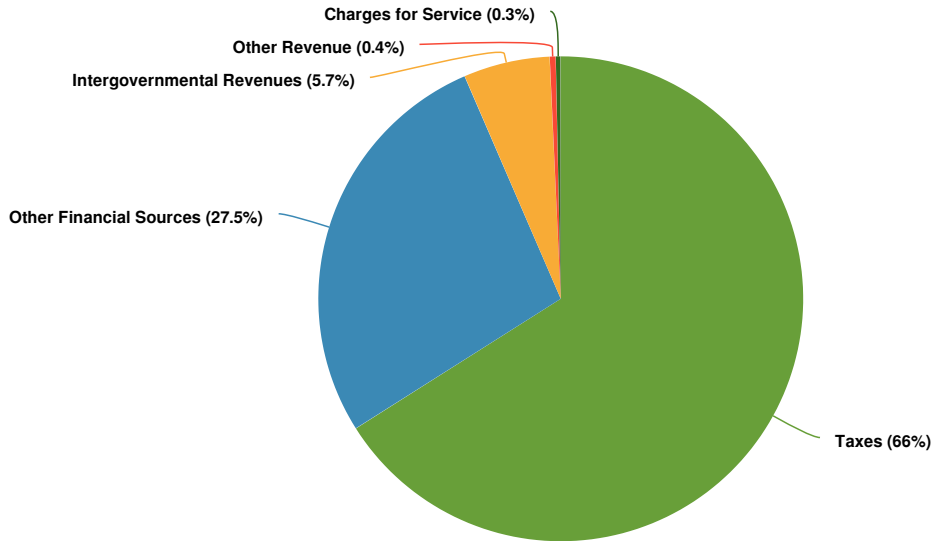
\$1,507,594 **\$316,643**
 (26.59% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	100-004-310-1000	\$686,902	\$766,000	\$765,000	\$930,500	\$164,500	21.5%
Per Prop Replacement Tax	100-004-310-1500	\$31,996	\$35,000	\$38,000	\$40,000	\$5,000	14.3%
Cannibas Use Tax	100-004-310-2000	\$24,763	\$26,000	\$24,000	\$25,000	-\$1,000	-3.8%
Total Taxes:		\$743,660	\$827,000	\$827,000	\$995,500	\$168,500	20.4%
Intergovernmental Revenues							
Grant Proceeds	100-004-340-4500	\$110,207	\$2,800	\$2,800	\$1,150	-\$1,650	-58.9%
Reimb. From School	100-004-340-5000	\$84,050	\$86,151	\$82,000	\$85,500	-\$651	-0.8%
Total Intergovernmental Revenues:		\$194,257	\$88,951	\$84,800	\$86,650	-\$2,301	-2.6%
Charges for Service							
Policing/Special Events	100-004-360-5000	\$2,959	\$5,000	\$5,000	\$5,000	\$0	0%
Total Charges for Service:		\$2,959	\$5,000	\$5,000	\$5,000	\$0	0%
Other Revenue							
Donations	100-004-380-3000	\$160	\$0	\$100	\$0	\$0	0%
Honors Banquet Donations	100-004-380-4000	\$0	\$5,000	\$5,000	\$5,000	\$0	0%
Miscellaneous Revenue	100-004-380-9000	\$27,951	\$1,000	\$2,500	\$1,000	\$0	0%
Training Reimbursements	100-004-380-9500	\$34,477	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$62,587	\$6,000	\$7,600	\$6,000	\$0	0%
Other Financial Sources							
Trsf. From Pol. Spec. Proj.	100-004-390-5000	\$0	\$0	\$3,150	\$200,000	\$200,000	N/A
Trsf From Telecommunications	100-004-390-9000	\$259,980	\$264,000	\$238,800	\$214,444	-\$49,556	-18.8%
Total Other Financial Sources:		\$259,980	\$264,000	\$241,950	\$414,444	\$150,444	57%
Total Revenue Source:		\$1,263,444	\$1,190,951	\$1,166,350	\$1,507,594	\$316,643	26.6%



Police Pension Fund - Fund 600

The City is obligated to properly fund the annual pension liabilities for its full-time sworn police personnel. The Police Pension Fund is governed by a five-member Board of Trustees as required by state statute. Two members are appointed by the Mayor, two members are elected from active police officers and one member is elected by and from the fund's beneficiaries. The current employee contribution is 9.91% of base wages. Investment authority was transferred to the Illinois Police Officers' Pension Investment Fund (IPOPIF) on September 1, 2022 in accordance with consolidation regulations.

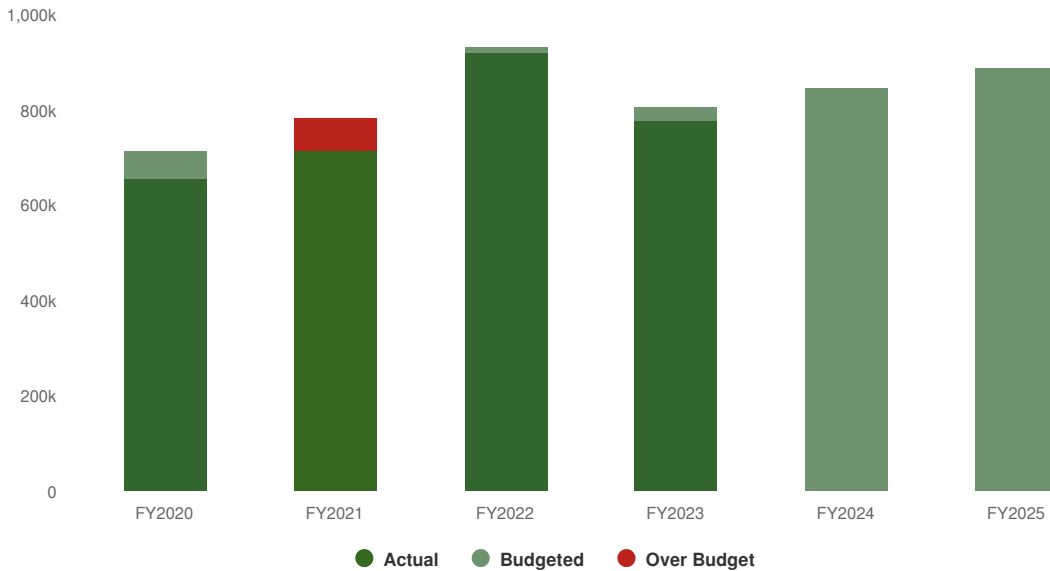
Summary of Fund Expenditures

Expenditures of the fund include retiree, disability and surviving spouse pensions, pension refund distributions and portability payments, and general administrative expenses.

Proposed Expenditures

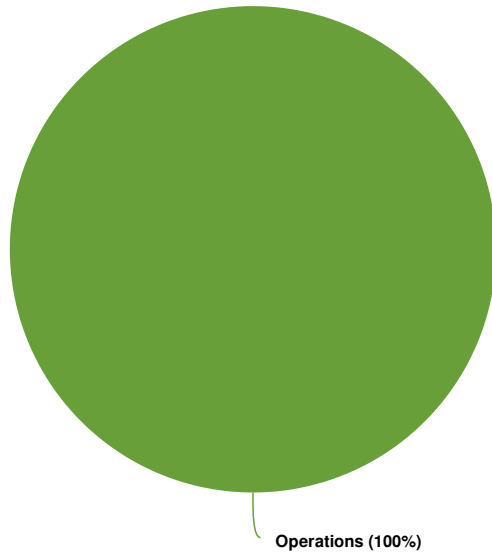
\$886,500 **\$40,100**
(4.74% vs. prior year)

Police Pension Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
Legal Fees	600-000-530-2000	\$1,850	\$1,500	\$1,500	\$0	0%
Compliance Fee	600-000-530-9000	\$1,980	\$2,100	\$2,200	\$100	4.8%
Membership Dues	600-000-560-1000	\$795	\$800	\$800	\$0	0%
Training	600-000-560-1500	\$0	\$2,500	\$2,500	\$0	0%
Insurance Expense	600-000-590-1000	\$3,353	\$3,500	\$3,500	\$0	0%
Miscellaneous Expense	600-000-910-9000	\$77	\$1,000	\$1,000	\$0	0%
Retirement Pensions	600-000-910-9100	\$740,234	\$810,000	\$850,000	\$40,000	4.9%
Contributions Refunds	600-000-910-9200	\$0	\$0	\$25,000	\$25,000	N/A
Total Operations:		\$748,288	\$821,400	\$886,500	\$65,100	7.9%
Debt Service						
Investment Expense	600-000-700-1000	\$6,197	\$25,000	\$0	-\$25,000	-100%
Total Debt Service:		\$6,197	\$25,000	\$0	-\$25,000	-100%
Total Expense Objects:		\$754,485	\$846,400	\$886,500	\$40,100	4.7%

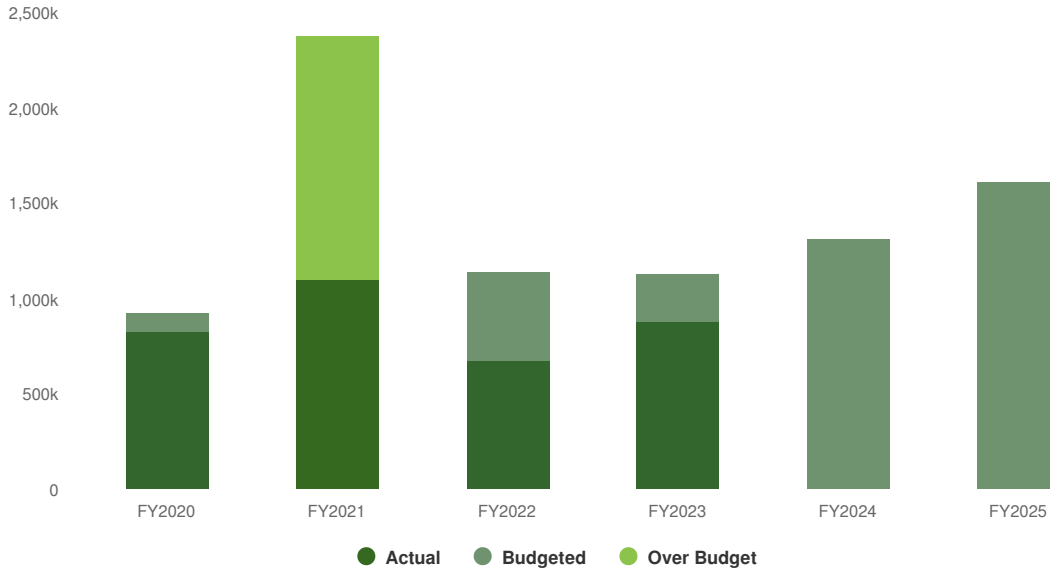


Summary of Fund Revenue

The Police Pension Fund is funded through employer contributions, including property taxes levied by the City and personal property replacement taxes received from the State as well as income from investments that are being managed by the IPOPIF as of September 1, 2022 with local funds providing sufficient cash flow to pay the operating expenses.

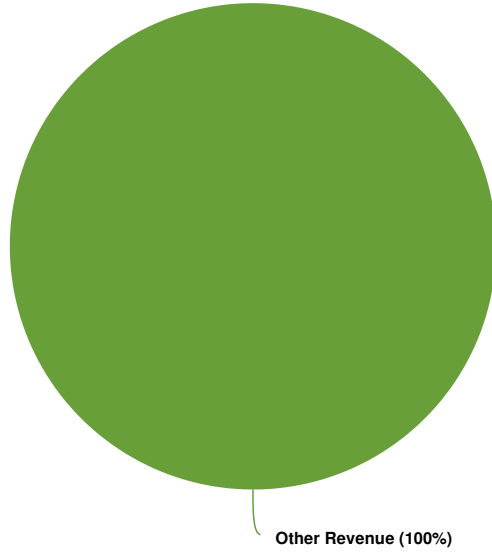
\$1,610,500 **\$299,500**
(22.85% vs. prior year)

Police Pension Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Other Revenue						
Interest Revenue	600-000-380-1000	\$88,102	\$75,000	\$50,000	-\$25,000	-33.3%
Dividend Revenue	600-000-380-1500	\$10,394	\$50,000	\$0	-\$50,000	-100%
Gain (Loss) On Sale Of Inv.	600-000-380-2000	\$226,393	\$100,000	\$0	-\$100,000	-100%
Unrealized Gain/Loss	600-000-380-3000	-\$426,212	\$100,000	\$0	-\$100,000	-100%
Net Pooled Investment Income	600-000-380-5000	\$296,532	\$0	\$400,000	\$400,000	N/A
Employees' Contributions	600-000-380-9100	\$175,056	\$185,000	\$190,000	\$5,000	2.7%
Employer Contribution	600-000-380-9200	\$715,118	\$801,000	\$970,500	\$169,500	21.2%
Total Other Revenue:		\$1,085,383	\$1,311,000	\$1,610,500	\$299,500	22.8%
Total Revenue Source:		\$1,085,383	\$1,311,000	\$1,610,500	\$299,500	22.8%



Police Department Special Projects (Misc.) - Fund 140-000

This account tracks special projects, activities and services undertaken by the Washington Police Department which are financed by special sources of revenue.

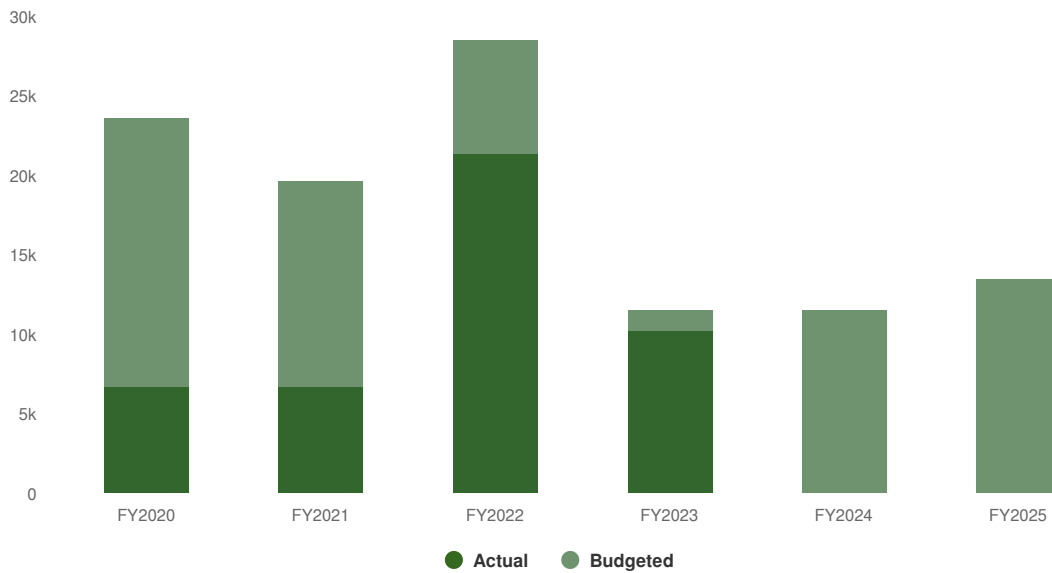
Summary of Fund Expenditures

Expenditures include those for alcohol and drug enforcement, fundraiser, and police vehicle.

Proposed Expenditures

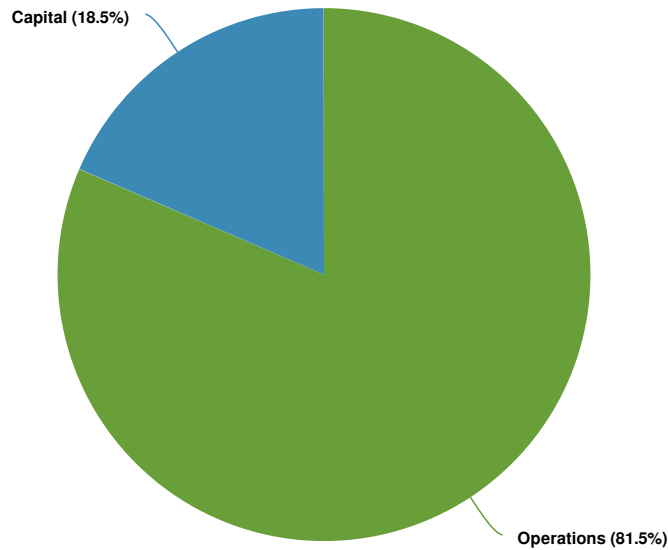
\$13,500 **\$2,000**
(17.39% vs. prior year)

Police Special Projects - Misc. Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
Drug Enforcement Expenses	140-000-910-9100	\$0	\$2,000	\$150	\$2,000	\$0	0%
Alcohol Enforcement Expenses	140-000-910-9500	\$225	\$2,000	\$1,076	\$2,000	\$0	0%
Fundraiser Expenses	140-000-910-9600	\$6,347	\$3,000	\$3,244	\$5,000	\$2,000	66.7%
Police Vehicle Fund Expenses	140-000-910-9800	\$0	\$2,000	\$0	\$2,000	\$0	0%
Total Operations:		\$6,572	\$9,000	\$4,470	\$11,000	\$2,000	22.2%
Capital							
Purchase Equip. - Alc. Enf.	140-000-800-1600	\$0	\$2,500	\$0	\$2,500	\$0	0%
Total Capital:		\$0	\$2,500	\$0	\$2,500	\$0	0%
Total Expense Objects:		\$6,572	\$11,500	\$4,470	\$13,500	\$2,000	17.4%

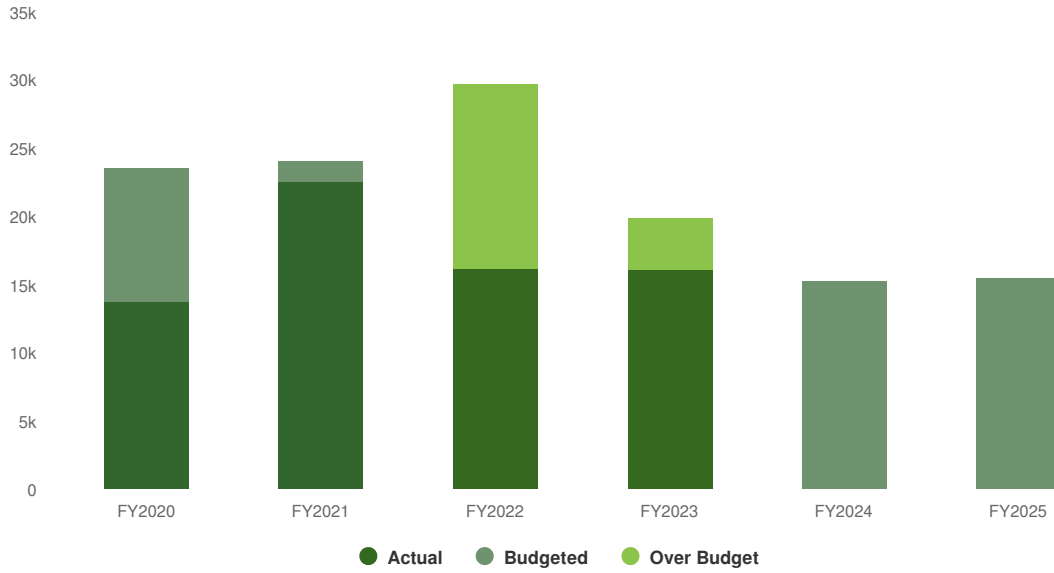
Summary of Fund Revenue

Revenue for this fund is largely comprised of fines received from the State as a result of motor vehicle violations as well as miscellaneous police donations.



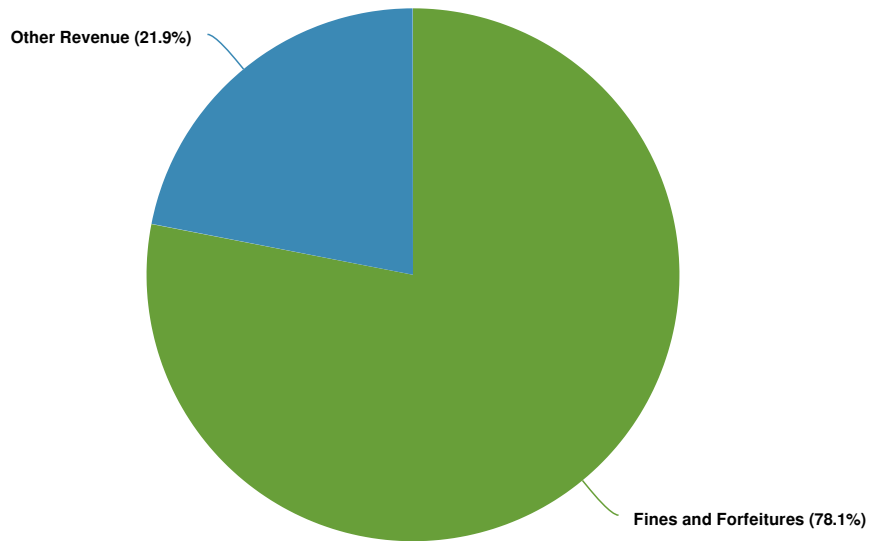
\$15,500 **\$250**
 (1.64% vs. prior year)

Police Special Projects - Misc. Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Fines and Forfeitures						
Alcohol Enforcement Fines	140-000-350-1000	\$12,671	\$10,000	\$10,000	\$0	0%
Police Vehicle Fund Fines	140-000-350-2500	\$161	\$100	\$100	\$0	0%
Fta Warrant Fines	140-000-350-3000	\$2,380	\$2,000	\$2,000	\$0	0%
Total Fines and Forfeitures:		\$15,212	\$12,100	\$12,100	\$0	0%
Other Revenue						
Interest Revenue	140-000-380-1000	\$155	\$150	\$400	\$250	166.7%
Fundraiser Donations	140-000-380-3000	\$6,347	\$3,000	\$3,000	\$0	0%
Dare / Cro Donations	140-000-380-3100	\$300	\$0	\$0	\$0	0%
Special Project Donations	140-000-380-3300	\$30	\$0	\$0	\$0	0%
Miscellaneous Revenue	140-000-380-9000	\$500	\$0	\$0	\$0	0%
Total Other Revenue:		\$7,331	\$3,150	\$3,400	\$250	7.9%
Total Revenue Source:		\$22,544	\$15,250	\$15,500	\$250	1.6%



Police Department Special Projects (Seizure, Tow & Impound) - Fund 140-141

This account tracks the special project, Seizure, Tow & Impound fees collected by the Washington Police Department.

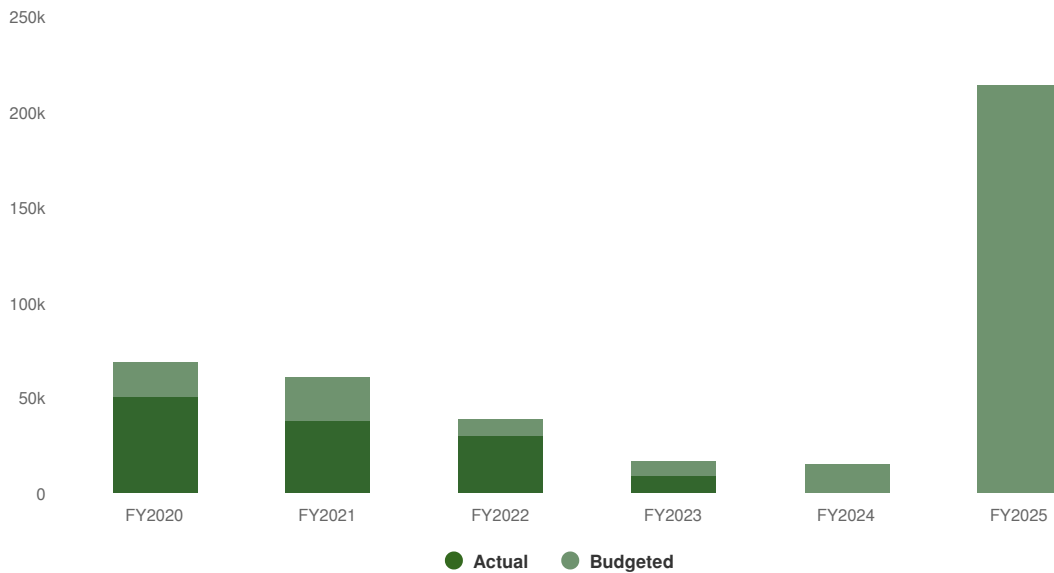
Summary of Fund Expenditures

Expenditures include administrative and professional fees in the enforcement of the tow and impound regulations.

Proposed Expenditures

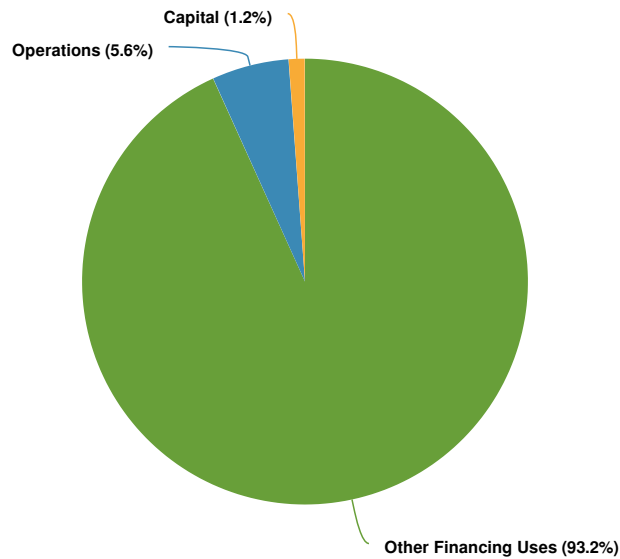
\$214,500 **\$198,450**
(1,236.45% vs. prior year)

Police Special Projects - Seizure, Tow & Impound Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
Legal Fees - Vehicle Seizure	140-141-530-2000	\$7,323	\$9,050	\$9,000	-\$50	-0.6%
Professional Fees - V Seizure	140-141-530-4000	\$0	\$2,000	\$2,000	\$0	0%
Software - Vehicle Seizure	140-141-560-3000	\$0	\$1,000	\$1,000	\$0	0%
Operating Supplies - V Seizure	140-141-650-1500	\$48	\$0	\$0	\$0	0%
Miscellaneous Expense - V. S.	140-141-910-9000	\$287	\$1,500	\$0	-\$1,500	-100%
Total Operations:		\$7,658	\$13,550	\$12,000	-\$1,550	-11.4%
Capital						
Purchase Equipment - V Seizure	140-141-800-1500	\$0	\$2,500	\$2,500	\$0	0%
Total Capital:		\$0	\$2,500	\$2,500	\$0	0%
Other Financing Uses						
Trsf. To Gen. Fund - Police	140-141-950-4000	\$0	\$0	\$200,000	\$200,000	N/A
Total Other Financing Uses:		\$0	\$0	\$200,000	\$200,000	N/A
Total Expense Objects:		\$7,658	\$16,050	\$214,500	\$198,450	1,236.4%

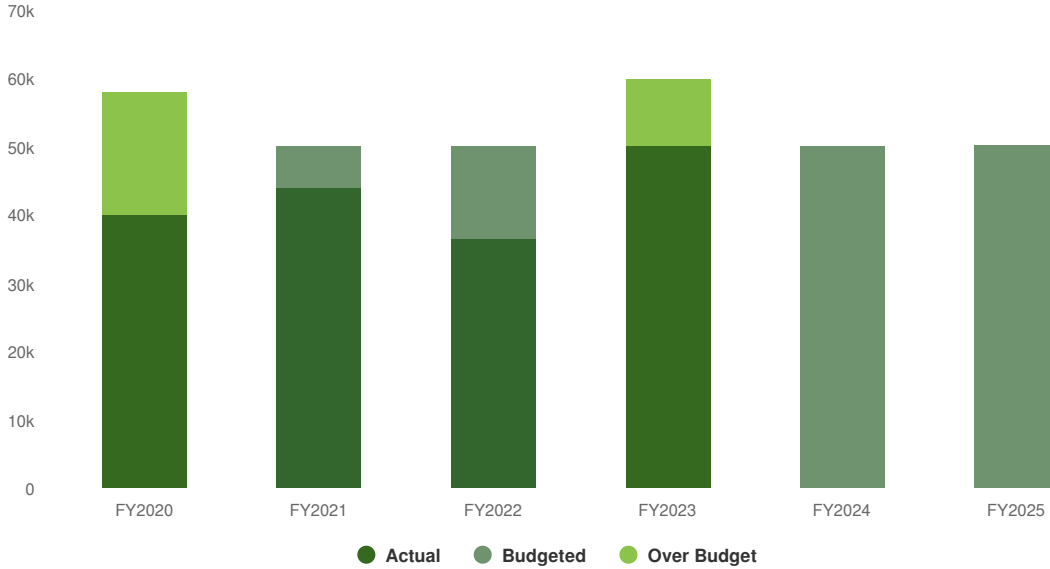


Summary of Fund Revenue

Revenue for this fund is comprised of impound administrative fees that are charged in the amount of \$500 per vehicle that is impounded. Hearings are held to determine if the impound was warranted, and if so the funds are forfeited and classified as revenue.

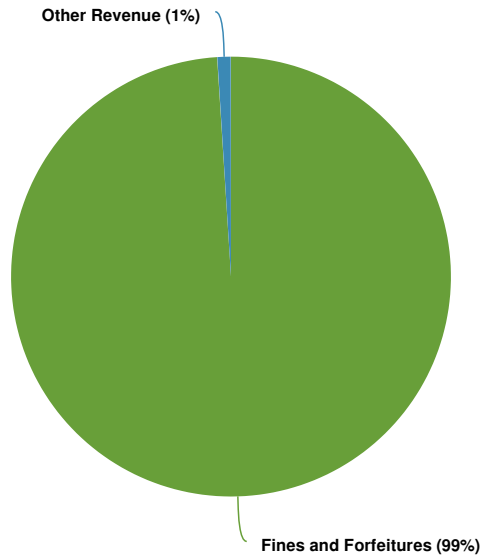
\$50,500 **\$360**
(0.72% vs. prior year)

Police Special Projects - Seizure, Tow & Impound Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Fines and Forfeitures						
Impound Admn Fees - V Seizure	140-141-350-2000	\$63,000	\$50,000	\$50,000	\$0	0%
Total Fines and Forfeitures:		\$63,000	\$50,000	\$50,000	\$0	0%
Other Revenue						
Interest - Vehicle Seizure	140-141-380-1000	\$160	\$140	\$500	\$360	257.1%
Total Other Revenue:		\$160	\$140	\$500	\$360	257.1%
Total Revenue Source:		\$63,160	\$50,140	\$50,500	\$360	0.7%



Police Department Special Projects (Canine) - Fund 140-142

This account tracks the revenue and expenses related to the purchase and support of canines for the Police Department.

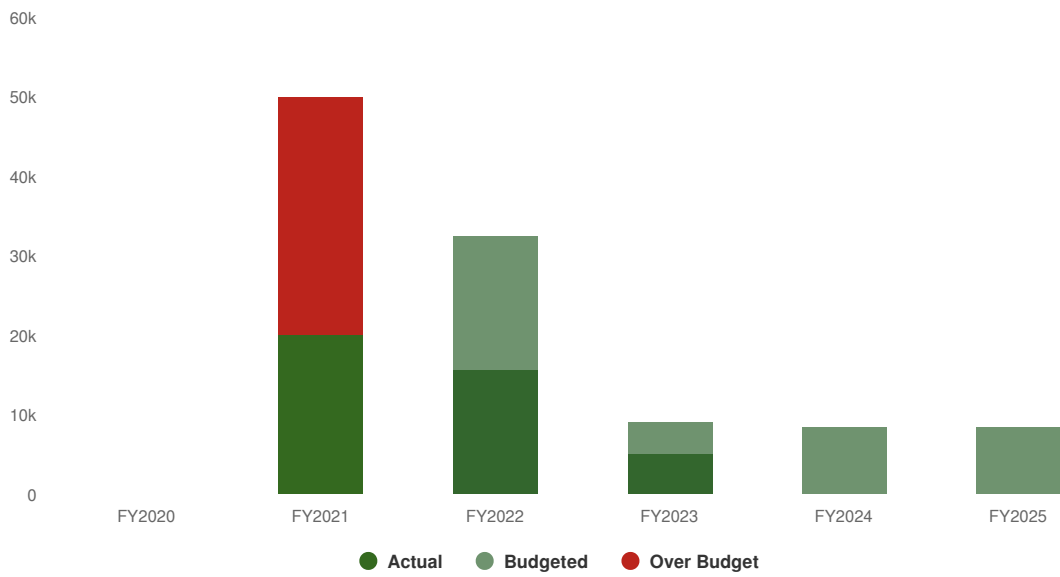
Summary of Fund Expenditures

The department currently supports one canine through this fund and pays all related expenses.

Proposed Expenditures

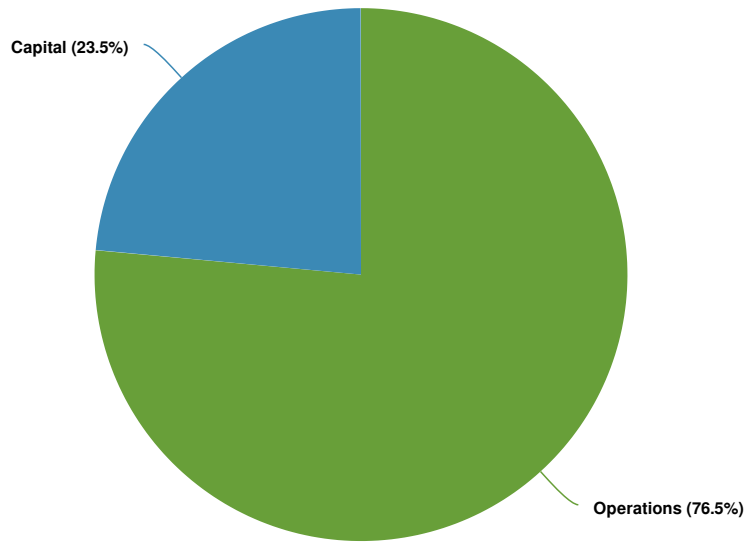
\$8,500 **\$0**
(0.00% vs. prior year)

Police Special Projects - Canine Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
R&M - Equipment (Contractual)	140-142-510-1500	\$1,710	\$0	\$0	\$500	\$500	N/A
Training - Canine	140-142-560-1500	\$344	\$0	\$0	\$1,000	\$1,000	N/A
Operating Supplies - Canine	140-142-650-1500	\$1,963	\$3,500	\$1,700	\$3,000	-\$500	-14.3%
Misc. Expense - Canine	140-142-910-9000	\$1,954	\$2,000	\$0	\$2,000	\$0	0%
Total Operations:		\$5,971	\$5,500	\$1,700	\$6,500	\$1,000	18.2%
Capital							
Purchase Equipment - Canine	140-142-800-1500	\$0	\$3,000	\$0	\$2,000	-\$1,000	-33.3%
Total Capital:		\$0	\$3,000	\$0	\$2,000	-\$1,000	-33.3%
Total Expense Objects:		\$5,971	\$8,500	\$1,700	\$8,500	\$0	0%

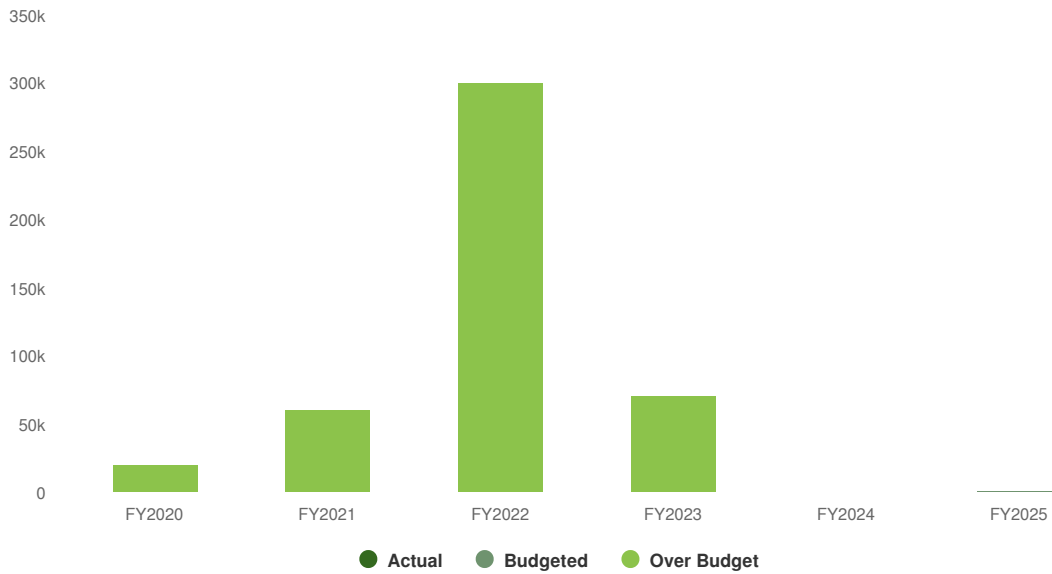
Summary of Fund Revenue

The Police Department has been fortunate to receive donations from a generous donor that have allowed the accumulation of funds to be used for current and future canine-related expenses.



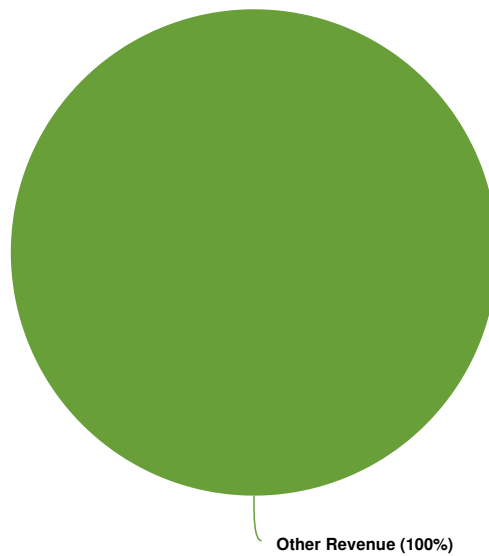
\$1,000 **\$600**
 (150.00% vs. prior year)

Police Special Projects - Canine Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Other Revenue						
Interest - Canine	140-142-380-1000	\$387	\$400	\$1,000	\$600	150%
Canine Unit Donations	140-142-380-3000	\$70,000	\$0	\$0	\$0	0%
Total Other Revenue:		\$70,387	\$400	\$1,000	\$600	150%
Total Revenue Source:		\$70,387	\$400	\$1,000	\$600	150%



Recreation Trail Extension Capital Project Fund - Fund 421

The City has endeavored, in conjunction with the Washington Park District, to expand the district's recreation trail system. This is typically done in conjunction with roadway improvements, subdivision developments and grant opportunities. The Centennial Rec Trail was completed during FY2023.

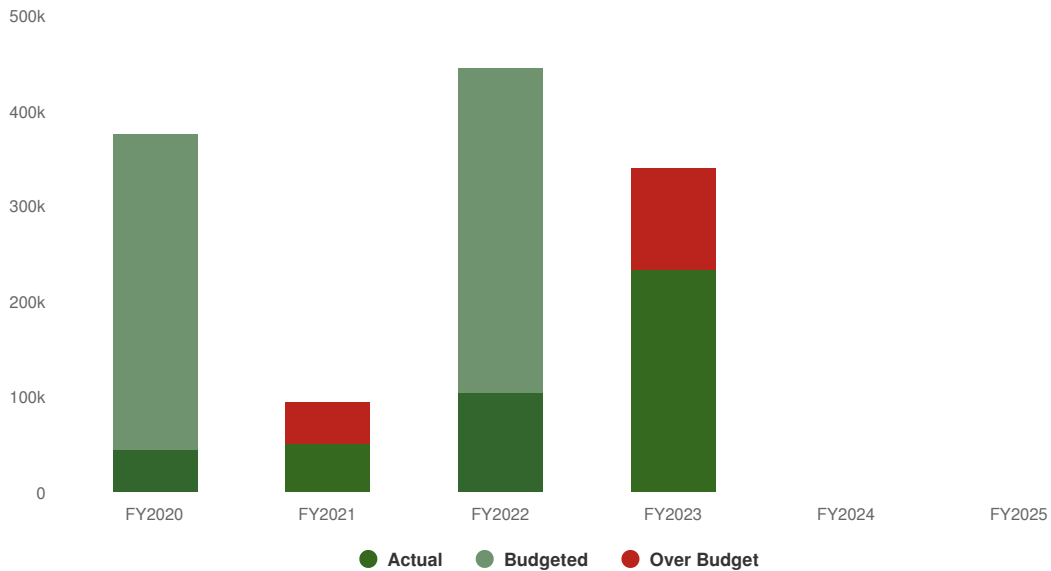
Summary of Fund Expenditures

There are no recreation trail projects planned for FY2025.

Proposed Expenditures

\$0 **\$0**
(0.00% vs. prior year)

Recreation Trail Extension Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital						
Purchase - System Constr.	421-000-800-3000	\$316,410	\$0	\$0	\$0	0%
Purchase - System Engineering	421-000-800-3100	\$20,742	\$0	\$0	\$0	0%
Total Capital:		\$337,151	\$0	\$0	\$0	0%
Total Expense Objects:		\$337,151	\$0	\$0	\$0	0%

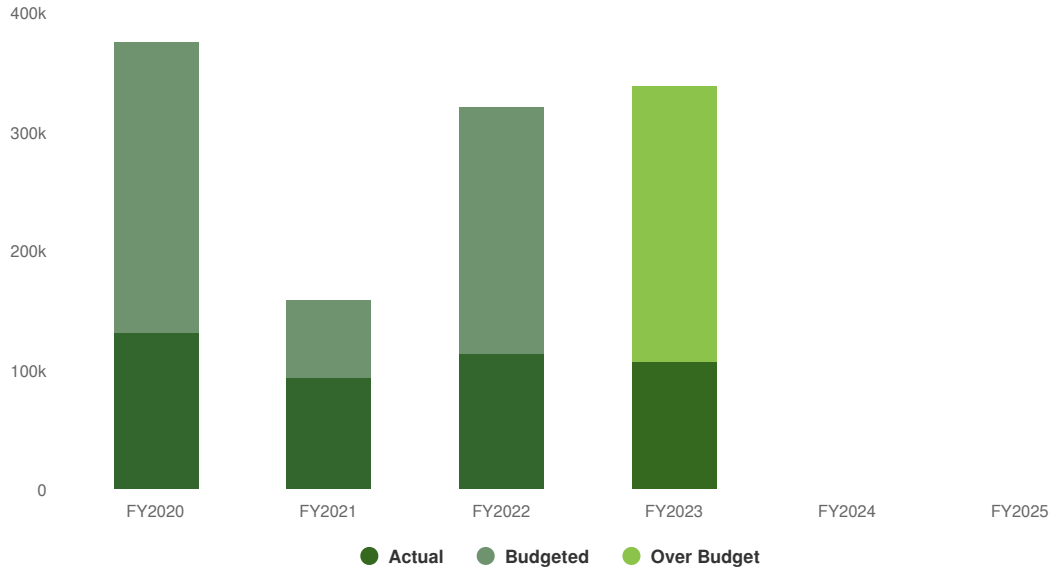
Summary of Fund Revenue

Funding for Rec Trail projects typically come from grant opportunities as well as contributions from the General Fund as needed.

\$0 **\$0**
(0.00% vs. prior year)



Recreation Trail Extension Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenues						



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Grant Proceeds - Itep Grant	421-000-340-4500	\$175,036	\$0	\$0	\$0	0%
Total Intergovernmental Revenues:		\$175,036	\$0	\$0	\$0	0%
Other Financial Sources						
Transfer From Streets	421-000-390-3000	\$133,105	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$133,105	\$0	\$0	\$0	0%
Total Revenue Source:		\$308,140	\$0	\$0	\$0	0%



Social Security/Medicare Fund - Fund 209

This fund accounts for transactions related to the payment of Social Security and Medicare. All employees, including sworn police officers participate in this pension program.

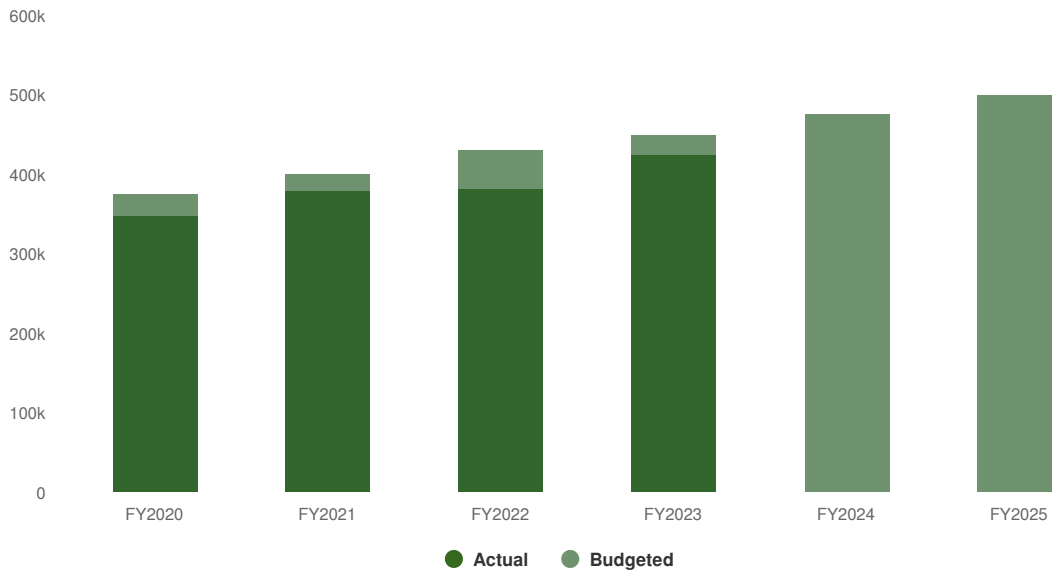
Summary of Fund Expenditures

The employee and City each contribute 7.65% of subject wages, including Social Security (6.2%) and Medicare (1.45%).

Proposed Expenditures

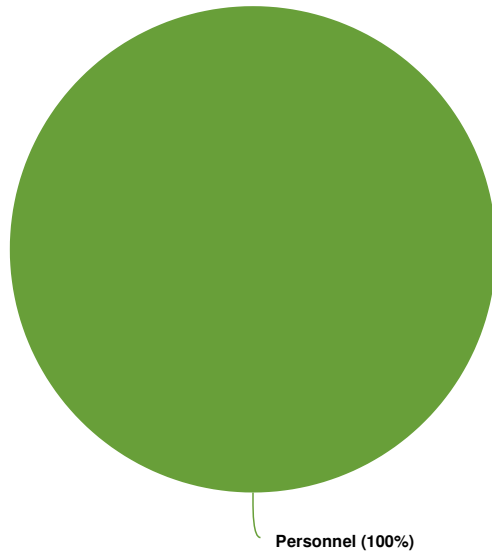
\$500,000 **\$25,000**
(5.26% vs. prior year)

Social Security/Medicare Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Employer Share - Ss/Mc	209-000-460-1000	\$405,919	\$475,000	\$450,000	\$500,000	\$25,000	5.3%
Total Personnel:		\$405,919	\$475,000	\$450,000	\$500,000	\$25,000	5.3%
Total Expense Objects:		\$405,919	\$475,000	\$450,000	\$500,000	\$25,000	5.3%

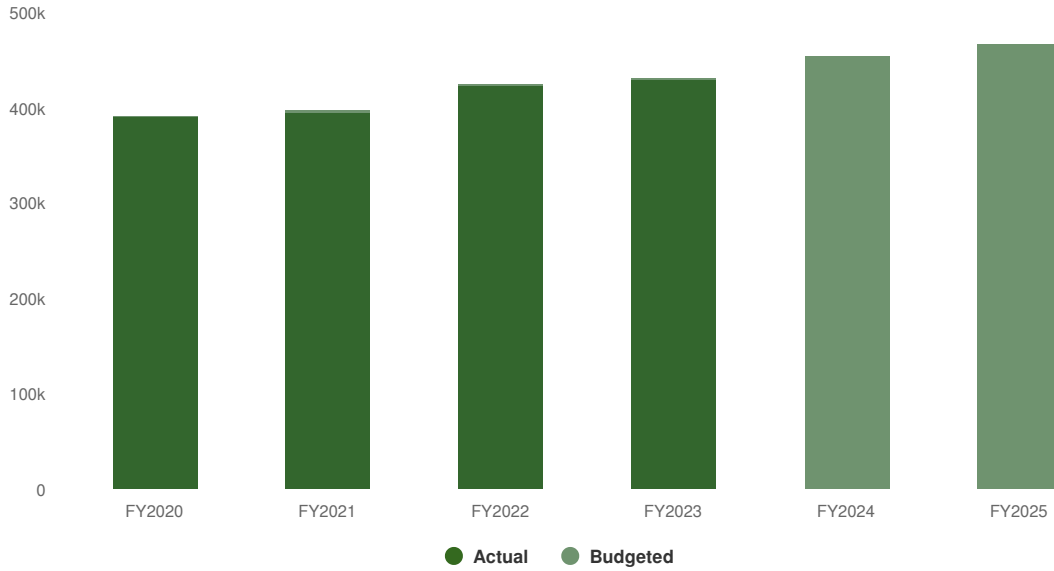
Summary of Fund Revenue

Property taxes are the major revenue source for the City's share of the Social Security and Medicare pension costs.

\$467,500 **\$13,500**
 (2.97% vs. prior year)

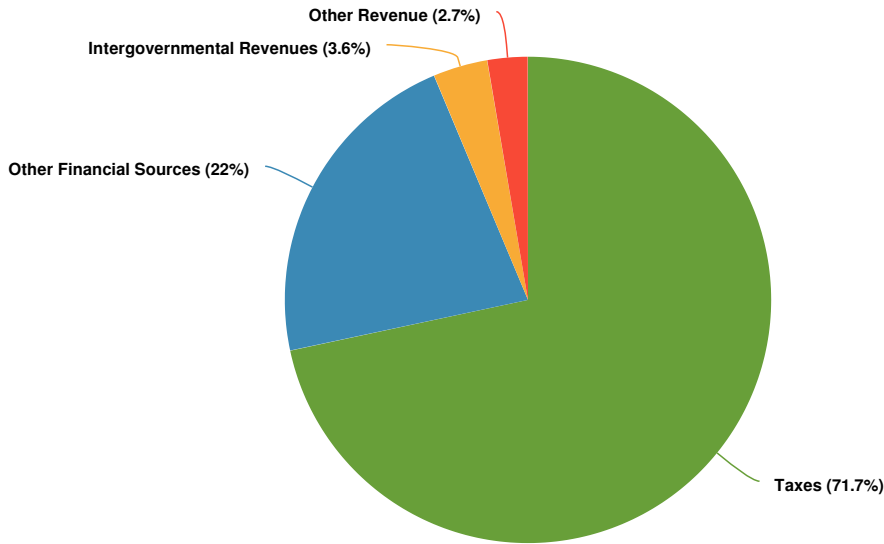


Social Security/Medicare Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Property Taxes	209-000-310-1000	\$319,435	\$335,000	\$335,000	\$335,000	\$0	0%
Total Taxes:		\$319,435	\$335,000	\$335,000	\$335,000	\$0	0%
Intergovernmental Revenues							
Per Property Repl Tax - Ssmc	209-000-340-1500	\$13,993	\$15,000	\$16,000	\$17,000	\$2,000	13.3%
Total Intergovernmental Revenues:		\$13,993	\$15,000	\$16,000	\$17,000	\$2,000	13.3%
Other Revenue							
Interest Revenue	209-000-380-1000	\$8,068	\$8,000	\$14,500	\$12,500	\$4,500	56.3%
Total Other Revenue:		\$8,068	\$8,000	\$14,500	\$12,500	\$4,500	56.3%
Other Financial Sources							
Transfer From Water Fund	209-000-390-1500	\$41,000	\$44,000	\$44,000	\$49,000	\$5,000	11.4%
Transfer From Sewer Fund	209-000-390-2000	\$47,000	\$52,000	\$52,000	\$54,000	\$2,000	3.8%
Total Other Financial Sources:		\$88,000	\$96,000	\$96,000	\$103,000	\$7,000	7.3%
Total Revenue Source:		\$429,496	\$454,000	\$461,500	\$467,500	\$13,500	3%



Safe Routes to Schools Fund - Fund 420

The City has secured funding to improve pedestrian safety in and around the schools. The key objective is to provide sidewalks which would provide a direct and safe pedestrian route. The Beverly Manor School project was completed during FY2015 and the projects for District 51 and 52 approved during FY2020 were completed in FY2022.

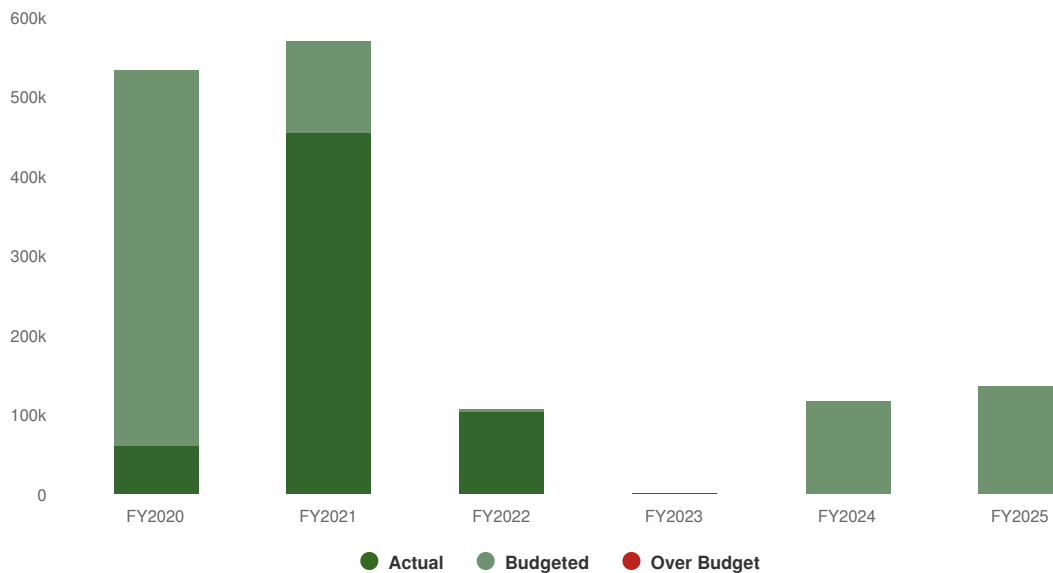
Summary of Fund Expenditures

Phase 1 and 2 engineering continues for a project at Grant and North Street during FY2025.

Proposed Expenditures

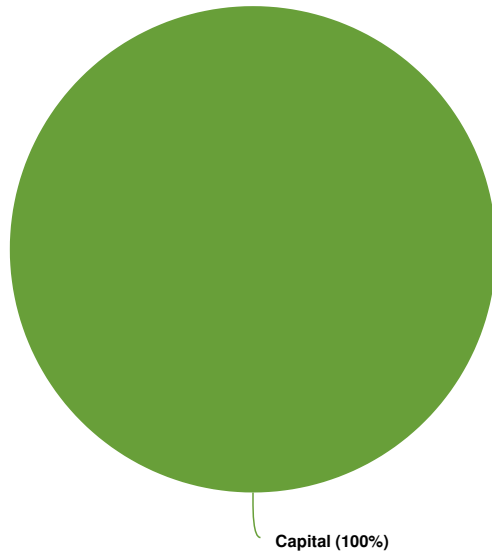
\$135,000 **\$18,000**
(15.38% vs. prior year)

Safe Routes to Schools Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - Building/Property	420-000-800-2000	\$0	\$0	\$0	\$20,000	\$20,000	N/A
Purchase - System Engineering	420-000-800-3100	\$3,137	\$117,000	\$75,000	\$115,000	-\$2,000	-1.7%
Total Capital:		\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%
Total Expense Objects:		\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%

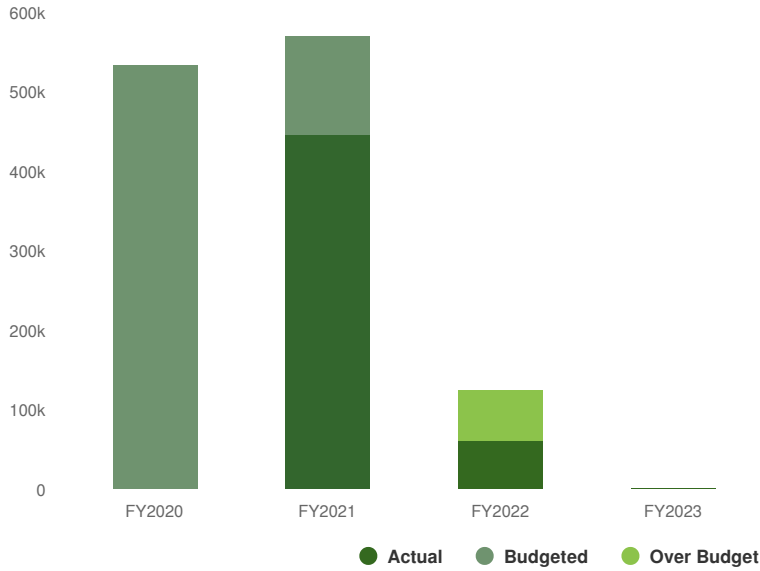
Summary of Fund Revenue

Funding for the Grant and North Street project will come from the General Fund as a grant has not been awarded.

\$135,000 **\$18,000**
 (15.38% vs. prior year)

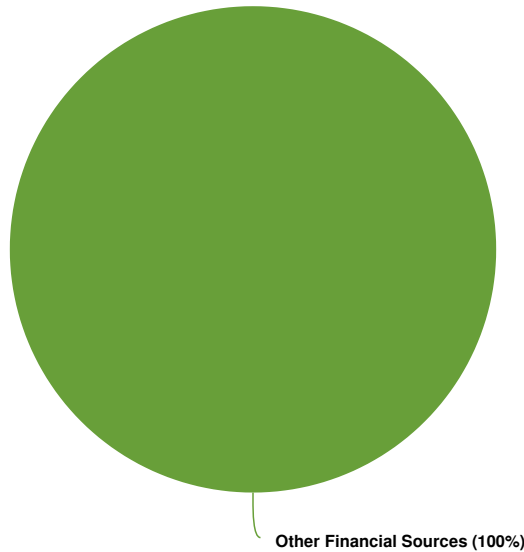


Safe Routes to Schools Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Financial Sources							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Trsf. From Streets	420-000-390-3000	\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%
Total Other Financial Sources:		\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%
Total Revenue Source:		\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%



Sewer Fund - Fund 501

The City is responsible for the provision of safe and reliable wastewater collection, treatment and disposal services to meet the current and future needs of residential and business users. The Sewer Fund is an enterprise fund with the goal of revenue from the system covering personnel, operations, debt service and capital expenditures.

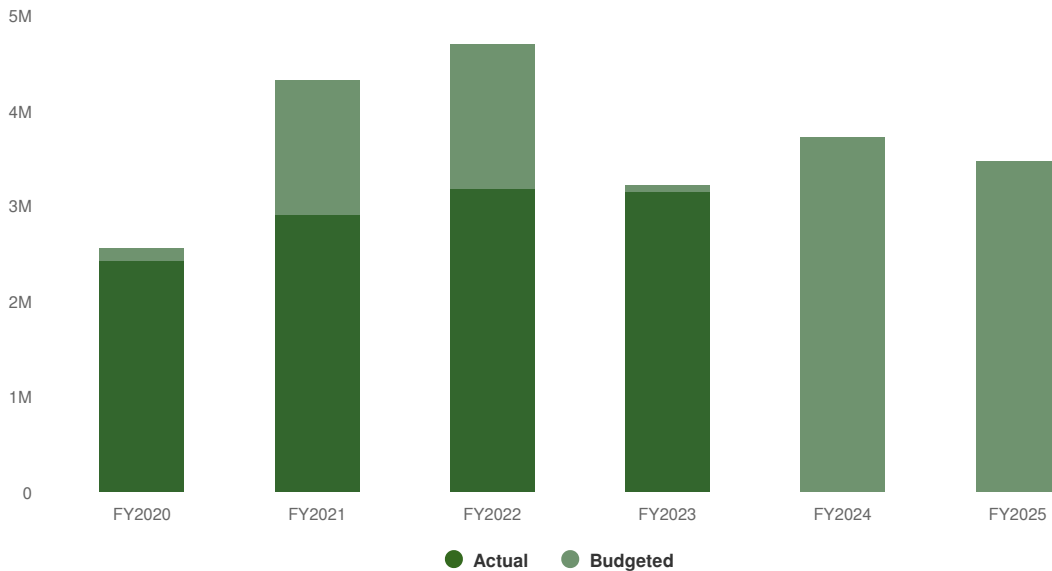
Summary of Fund Expenditures

The expenditures of the Sewer Fund include those to ensure proper treatment and safe collection of wastewater, along with facility and system capital improvements. Operational costs include both treatment and collection related costs. Capital improvements include facility improvements and expansions and sewer main extensions and replacements. Major capital improvements planned are the continuation of the CIPP sewer main lining program, commencement of the Catherine Street sanitary sewer improvement, WWTP SCADA system migration, and repair/replacement of Adams Street and Spruce and Harvey Street sewers.

Proposed Expenditures

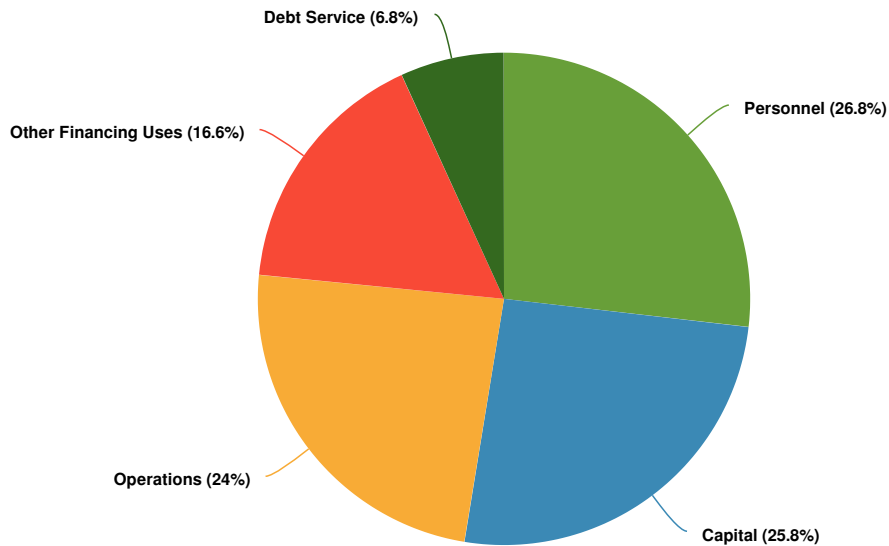
\$3,474,961 **-\$258,488**
(-6.92% vs. prior year)

Sewer Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	501-000-410-1000	\$551,292	\$600,000	\$573,000	\$640,000	\$40,000	6.7%
Salaries - Standby	501-000-410-1500	\$8,561	\$11,000	\$9,000	\$11,000	\$0	0%
Salaries - Over-Time	501-000-410-2000	\$33,616	\$40,000	\$47,000	\$45,000	\$5,000	12.5%
Unused Sick Time/Ghip	501-000-410-3000	\$1,146	\$9,300	\$3,000	\$9,400	\$100	1.1%
Salaries - Part-Time	501-000-420-1000	\$11,021	\$19,000	\$12,000	\$20,000	\$1,000	5.3%
Group Insurance	501-000-450-1000	\$155,963	\$145,000	\$142,000	\$153,000	\$8,000	5.5%
Health Savings Plan Contrib.	501-000-450-1100	\$9,728	\$11,000	\$11,000	\$11,500	\$500	4.5%
Retiree Health Insurance	501-000-450-1200	\$28,292	\$20,000	\$20,000	\$21,000	\$1,000	5%
Payroll Taxes - Unemployment	501-000-450-2000	\$1,227	\$1,400	\$1,400	\$1,500	\$100	7.1%
Workers Comp Insurance	501-000-450-2500	\$14,344	\$11,000	\$14,500	\$16,000	\$5,000	45.5%
Uniform Allowance	501-000-470-1000	\$2,500	\$3,300	\$3,300	\$3,800	\$500	15.2%
Total Personnel:		\$817,691	\$871,000	\$836,200	\$932,200	\$61,200	7%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Operations							
R&M - Building (Contractual)	501-000-510-1000	\$53,796	\$45,000	\$15,000	\$10,000	-\$35,000	-77.8%
R&M - Equipment (Contractual)	501-000-510-1500	\$13,059	\$8,000	\$6,200	\$7,500	-\$500	-6.2%
R&M - System (Contractual)	501-000-510-9000	\$184,327	\$195,000	\$173,000	\$238,000	\$43,000	22.1%
Engineering Fees	501-000-530-1500	\$14,935	\$5,000	\$0	\$15,000	\$10,000	200%
Legal Fees	501-000-530-2000	\$39,363	\$40,000	\$5,000	\$15,000	-\$25,000	-62.5%
Drug & Alcohol Testing Expense	501-000-530-2500	\$44	\$200	\$800	\$500	\$300	150%
Data Processing Support	501-000-530-3000	\$27,817	\$31,500	\$32,850	\$34,000	\$2,500	7.9%
Professional Fees	501-000-530-4000	\$7,244	\$33,000	\$32,000	\$55,000	\$22,000	66.7%
Sewer Testing	501-000-530-5000	\$5,464	\$6,000	\$4,000	\$6,000	\$0	0%
Iepa Permit Fees	501-000-530-9000	\$15,500	\$15,500	\$15,500	\$15,500	\$0	0%
Postage Expenses	501-000-550-1000	\$14,368	\$13,000	\$13,000	\$13,000	\$0	0%
Communications	501-000-550-1500	\$14,601	\$17,000	\$14,000	\$16,000	-\$1,000	-5.9%
Printing/Advertising Fees	501-000-550-2500	\$4,997	\$6,000	\$6,000	\$7,000	\$1,000	16.7%
Membership Dues	501-000-560-1000	\$601	\$900	\$1,100	\$1,500	\$600	66.7%
Training	501-000-560-1500	\$1,520	\$3,850	\$6,000	\$7,000	\$3,150	81.8%
Reference Materials/Manuals	501-000-560-2500	\$456	\$500	\$150	\$500	\$0	0%
Software	501-000-560-3000	\$9,071	\$15,275	\$5,900	\$12,000	-\$3,275	-21.4%
Electricity	501-000-570-3000	\$175,157	\$150,000	\$180,000	\$180,000	\$30,000	20%
Heating	501-000-570-3500	\$255	\$2,000	\$1,000	\$2,000	\$0	0%
Property Insurance	501-000-590-1000	\$8,159	\$10,000	\$10,000	\$10,000	\$0	0%
Lease/Rent Expense	501-000-590-2000	\$3,030	\$6,000	\$5,500	\$6,000	\$0	0%
R&M - Building (Commodities)	501-000-610-1000	\$9,518	\$12,000	\$0	\$12,000	\$0	0%
R&M - Equipment (Commodities)	501-000-610-1500	\$2,612	\$3,000	\$3,600	\$3,000	\$0	0%
R&M - System (Commodities)	501-000-610-9000	\$71,582	\$60,000	\$30,000	\$70,000	\$10,000	16.7%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Office Supplies	501-000-650-1000	\$474	\$500	\$300	\$500	\$0	0%
Operating Supplies	501-000-650-1500	\$10,966	\$11,000	\$7,000	\$15,000	\$4,000	36.4%
Health & Safety Equipment	501-000-650-1800	\$4,617	\$2,000	\$4,000	\$3,000	\$1,000	50%
Miscellaneous Equipment	501-000-650-2000	\$10,754	\$15,000	\$14,500	\$10,500	-\$4,500	-30%
Chemicals	501-000-650-3500	\$45,136	\$69,460	\$52,000	\$64,000	-\$5,460	-7.9%
Miscellaneous Expense	501-000-910-9000	\$878	\$1,000	\$750	\$1,000	\$0	0%
Collection Expense	501-000-910-9800	\$20	\$0	\$30	\$0	\$0	0%
Bad Debts	501-000-910-9900	\$2,195	\$3,000	\$2,500	\$3,000	\$0	0%
Total Operations:		\$752,519	\$780,685	\$641,680	\$833,500	\$52,815	6.8%
Debt Service							
Stp2 Ph. 2A Bond Princ.	501-000-700-3000	\$183,430	\$186,654	\$186,654	\$189,935	\$3,281	1.8%
Stp2 Ph. 2A Bond Interest	501-000-700-3100	\$53,217	\$50,527	\$50,527	\$47,247	-\$3,280	-6.5%
Total Debt Service:		\$236,646	\$237,181	\$237,181	\$237,182	\$1	0%
Capital							
Purchase - Equipment	501-000-800-1500	\$23,545	\$15,000	\$6,000	\$10,000	-\$5,000	-33.3%
Purchase - Building/Property	501-000-800-2000	\$61,654	\$30,000	\$0	\$15,000	-\$15,000	-50%
Purchase - System	501-000-800-3000	\$872,024	\$1,267,500	\$1,255,000	\$860,000	-\$407,500	-32.1%
Purchase - System Engineering	501-000-800-3100	\$51,344	\$56,250	\$57,000	\$10,000	-\$46,250	-82.2%
Total Capital:		\$1,008,567	\$1,368,750	\$1,318,000	\$895,000	-\$473,750	-34.6%
Other Financing Uses							
Transfer To Water	501-000-950-1500	\$15,487	\$5,250	\$5,250	\$5,250	\$0	0%
Transfer To Merf	501-000-950-1800	\$168,200	\$158,000	\$158,000	\$123,000	-\$35,000	-22.2%
Transfer To Building Mtnce. Fund	501-000-950-1900	\$26,500	\$94,783	\$94,783	\$25,403	-\$69,380	-73.2%
Transfer To Cap Repl Fund	501-000-950-2100	\$154,102	\$0	\$0	\$135,726	\$135,726	N/A
Transfer To Legislative/Admin	501-000-950-3500	\$380	\$0	\$0	\$0	\$0	0%
Transfer To Soc. Sec./Mc	501-000-950-4900	\$47,000	\$52,000	\$52,000	\$54,000	\$2,000	3.8%



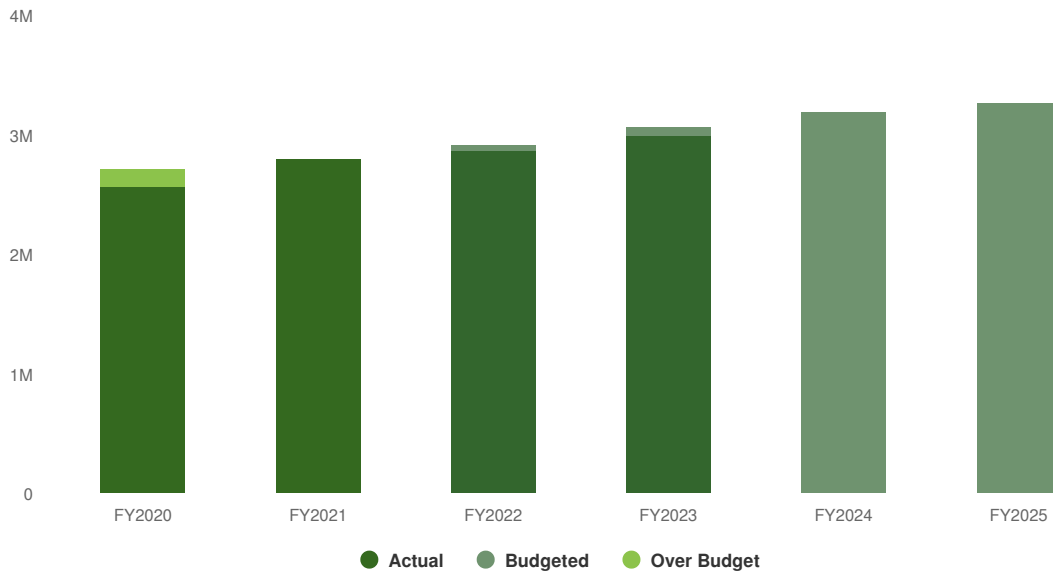
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Transfer To Imrf	501-000-950-5000	\$21,000	\$22,500	\$22,500	\$20,000	-\$2,500	-11.1%
Transfer To Stp2 - Phase 2B	501-000-950-5700	\$7,268	\$125,000	\$81,600	\$200,000	\$75,000	60%
Transfer To City Hall	501-000-950-6000	\$12,441	\$18,300	\$14,180	\$13,700	-\$4,600	-25.1%
Total Other Financing Uses:		\$452,378	\$475,833	\$428,313	\$577,079	\$101,246	21.3%
Total Expense Objects:		\$3,267,801	\$3,733,449	\$3,461,374	\$3,474,961	-\$258,488	-6.9%

Summary of Fund Revenue

The consumption rate effective May 1, 2024 is \$11.38 per 1,000 gallons of water used. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2023, the CPI-WTS was 5.2%. A rate study was completed during FY2019 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The sewer fixed fee is per account and will be phased in as follows: \$1 for FY2020, with an additional \$1, \$1, \$1, and \$1 added for the next four fiscal years as adjusted annually by the CPI for Water/Trash/Sewer (CPI-WTS). The fixed fee effective May 1, 2024 is \$5.69 per account per month.

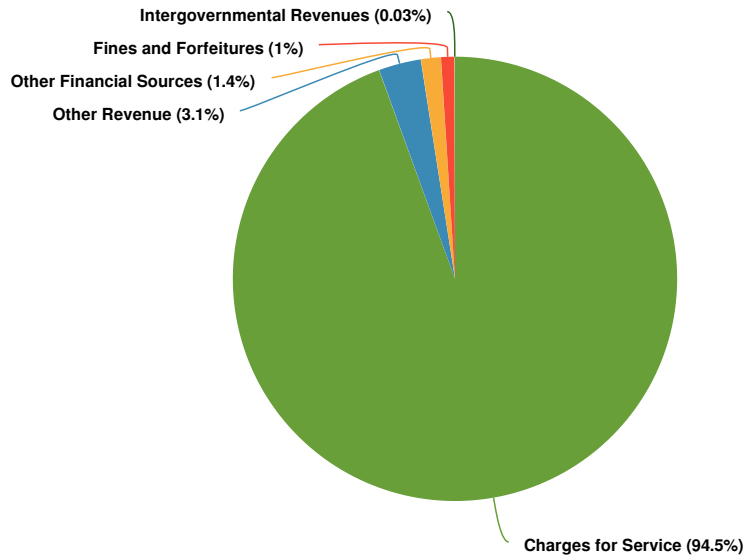
\$3,271,541 **\$82,762**
 (2.60% vs. prior year)

Sewer Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	501-000-340-4500	\$1,950	\$2,800	\$2,800	\$1,105	-\$1,695	-60.5%
Total Intergovernmental Revenues:		\$1,950	\$2,800	\$2,800	\$1,105	-\$1,695	-60.5%
Fines and Forfeitures							
Sewer Late Pmt/Restoration Fee	501-000-350-5000	\$31,169	\$32,000	\$31,000	\$32,000	\$0	0%
Total Fines and Forfeitures:		\$31,169	\$32,000	\$31,000	\$32,000	\$0	0%
Charges for Service							
Sewer Billings	501-000-360-1000	\$2,437,965	\$2,500,000	\$2,600,000	\$2,550,000	\$50,000	2%
N. Tazewell Water District	501-000-360-1100	\$164,891	\$170,000	\$190,000	\$192,000	\$22,000	12.9%
Infrastructure Fixed Fee	501-000-360-4000	\$265,814	\$340,000	\$341,000	\$348,000	\$8,000	2.4%
Total Charges for Service:		\$2,868,670	\$3,010,000	\$3,131,000	\$3,090,000	\$80,000	2.7%
Other Revenue							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Interest Revenue	501-000-380-1000	\$46,329	\$30,000	\$170,000	\$100,000	\$70,000	233.3%
Insurance Proceeds	501-000-380-2000	\$1,450	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenue	501-000-380-9000	\$6,082	\$1,000	\$1,000	\$1,000	\$0	0%
Total Other Revenue:		\$53,861	\$31,000	\$171,000	\$101,000	\$70,000	225.8%
Other Financial Sources							
Transfer From Connection Fees	501-000-390-1200	\$47,436	\$47,436	\$47,436	\$47,436	\$0	0%
Transfer From Cap. Repl.	501-000-390-7500	\$0	\$65,543	\$65,543	\$0	-\$65,543	-100%
Total Other Financial Sources:		\$47,436	\$112,979	\$112,979	\$47,436	-\$65,543	-58%
Total Revenue Source:		\$3,003,085	\$3,188,779	\$3,448,779	\$3,271,541	\$82,762	2.6%

Sewer Infrastructure Fixed Fees

Following is an analysis of the Sewer Infrastructure Fixed Fees that were implemented in FY2019.

City of Washington Sewer Infrastructure Fixed Fee								
	FY2019	FY2020	FY2021	FY2022	FY2023	Projected FY2024	Budget FY2025	Total
Revenue	898	71,489	133,840	184,810	265,814	341,000	348,000	1,345,851
Expenses								
STP2 Drying Bed Rehab	38,000							38,000
CIPP Lining - Walnut/Jefferson	24,437							24,437
STP2 Drying Bed Modification		48,400						48,400
CIPP Lining - Allied Steel		18,554						18,554
Thickener/Air Lift Box - STP2		36,959						36,959
Lift Station Improvements		66,618						66,618
East Aeration Air Piping		62,500						62,500
N. Lawndale Impr.			373,000	39,358				412,358
N. Lawndale Impr. Private Side			77,141	81,380				158,521
W. Holland Impr.			106,954	3,288				110,242
W. Holland Impr. Private Side				76,900				76,900
Hilldale Ave. Impr.			844	318,725	505,144	520,000		1,344,713
Hilldale Ave. Impr. Constr. Eng.				61,516				61,516
Cummings Sewer Main Extension			46,250					46,250
Step Screen - STP2			58,439					58,439
CIPP Lining			132,750	287,889	280,662	300,000	350,000	1,351,341
STP Sludge Storage Tank Repairs					44,500			44,500
SE Square Sewer Replacement				5,000	72,090			77,090
STP2 Catwalk/Fence				26,095				26,095
Nofsinger Sanitary Sewer						250,000		250,000
SCADA System					109,960		180,000	289,960
STP2 Generator					193,400			193,400
Sewer Main Replacement						50,000		50,000
Catherine St. Sewer Main							110,000	110,000
Adams St. Sewer Main							50,000	50,000
Spruce/Harvey Sewer Main							150,000	150,000
WWTP Concrete Effluent Trough							30,000	30,000
Total Expenses	62,437	233,031	795,418	900,151	1,205,756	1,120,000	870,000	5,186,793
Revenue over (under) Expenses	(61,539)	(161,542)	(661,578)	(715,341)	(939,942)	(779,000)	(522,000)	(3,840,942)



Sewer Connection Fee Account - Fund 501-502

The City owns and operates a wastewater treatment plant and faces the need to regularly improve, upgrade and/or expand the plants to accommodate and support future growth and development.

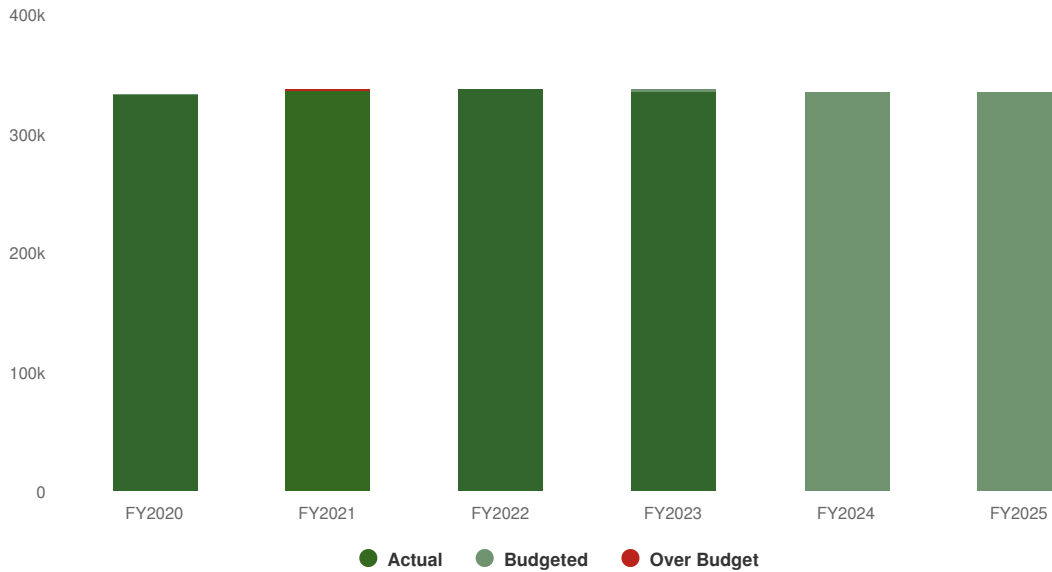
Summary of Fund Expenditures

All funds collected from Sewer Connection Fees are restricted to and spent solely on costs for the improvement and expansion of the City's wastewater treatment plants as needed to support future growth and development. Funds are budgeted for FY2025 for transfers to cover 100% of the debt service for the 2009 STP Expansion and 20% of the debt service on the Phase 2A STP Expansion.

Proposed Expenditures

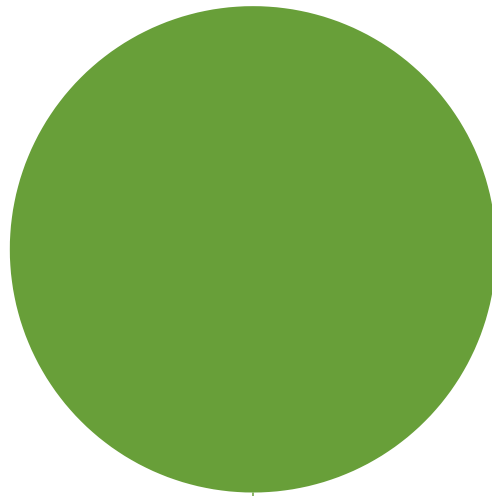
\$334,382 **-\$700**
(-0.21% vs. prior year)

Sewer Connection Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Transfer To Sewer	501-502-950-5000	\$47,436	\$47,436	\$47,436	\$47,436	\$0	0%
Transfer To Sewer P&I 2009	501-502-950-5300	\$289,246	\$287,646	\$286,446	\$286,946	-\$700	-0.2%
Total Other Financing Uses:		\$336,682	\$335,082	\$333,882	\$334,382	-\$700	-0.2%
Total Expense Objects:		\$336,682	\$335,082	\$333,882	\$334,382	-\$700	-0.2%

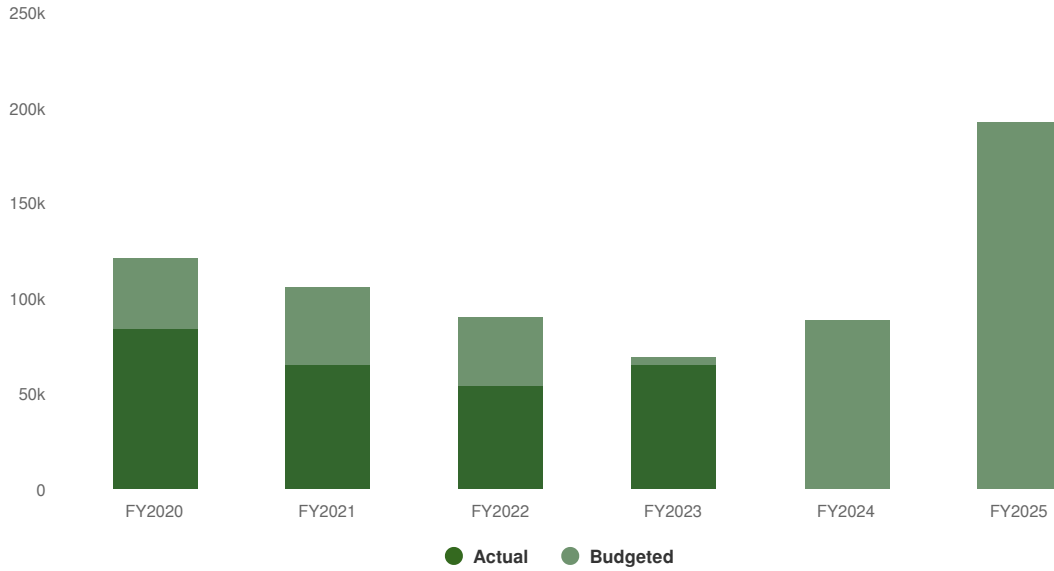
Summary of Fund Revenue

The City charges a Sewer Connection Fee for each and every new connection made to the sanitary sewer system. The sewer connection fee is \$4,317.00 per each residential dwelling. Fees for non-residential uses vary based on the size of the water meter.

\$193,000 **\$104,000**
 (116.85% vs. prior year)

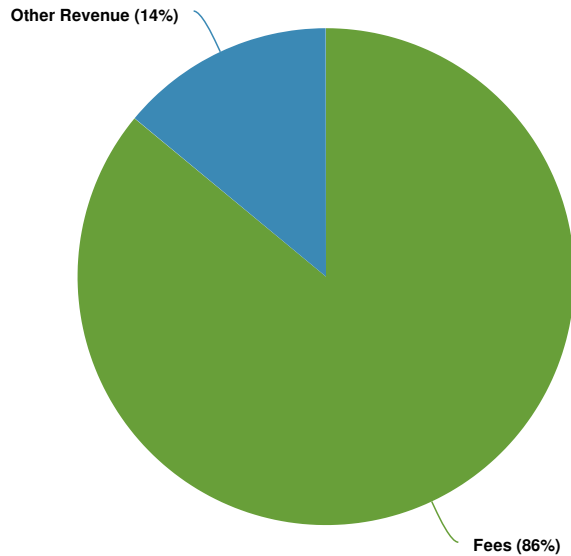


Sewer Connection Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Fees							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Sewer Connection Fees	501-502-370-5000	\$69,072	\$65,000	\$67,000	\$166,000	\$101,000	155.4%
Total Fees:		\$69,072	\$65,000	\$67,000	\$166,000	\$101,000	155.4%
Other Revenue							
Interest Revenue	501-502-380-1000	\$21,887	\$24,000	\$32,000	\$27,000	\$3,000	12.5%
Total Other Revenue:		\$21,887	\$24,000	\$32,000	\$27,000	\$3,000	12.5%
Total Revenue Source:		\$90,959	\$89,000	\$99,000	\$193,000	\$104,000	116.9%



Sewer Subdivision Development Fee Account - Fund 501-501

The City operates a public sanitary sewer collection system. Like all public utilities, the City must regularly extend, improve, and/or upgrade its collection system to enable and support future growth and development.

Summary of Fund Expenditures

All funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the sanitary sewer collection system as necessary to support future growth and development. There are no expenditures planned in FY2025 from the Sewer Subdivision Development Fee Account.

Proposed Expenditures

\$0 **\$0**
(0.00% vs. prior year)

Sewer Subdivision Development Fee Proposed and Historical Budget vs. Actual

0

FY2020

FY2022

FY2024

FY2025

● Actual ● Budgeted



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2023 Actual	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
No Data To Display					

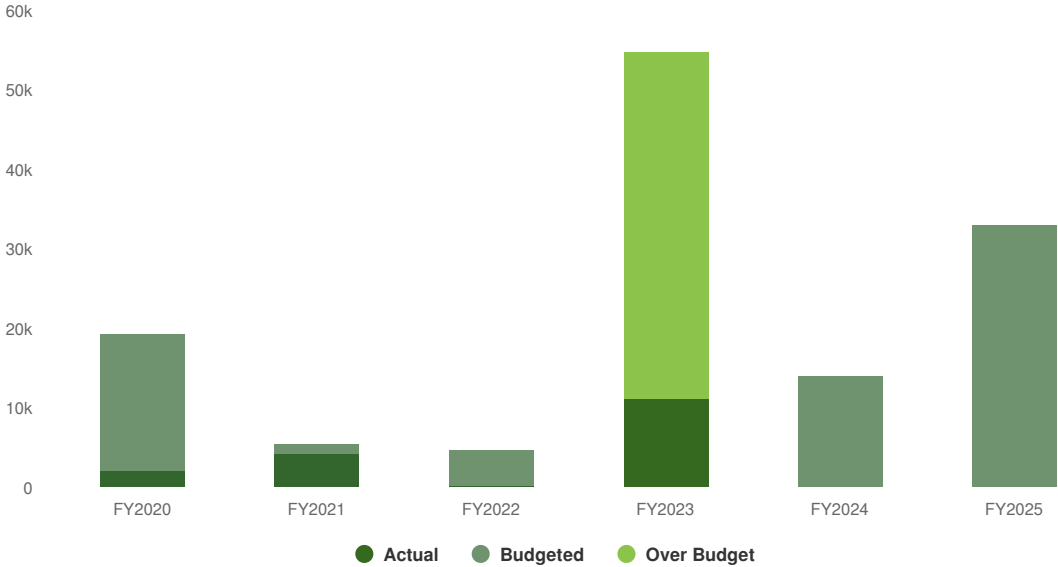
Summary of Fund Revenue

The City charges a Sewer Subdivision Development Fee in the amount of \$1,105.00 per residential dwelling unit and \$3,291.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater.

\$33,000 **\$19,000**
(135.71% vs. prior year)

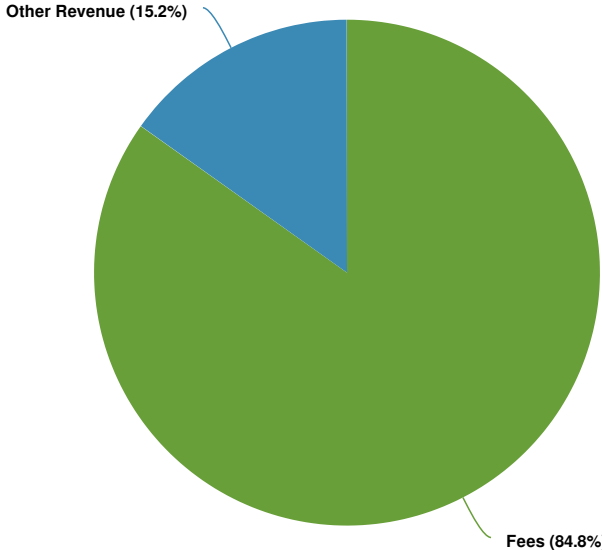


Sewer Subdivision Development Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Fees							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Subdivision Development Fees	501-501-370-5100	\$51,506	\$11,000	\$61,880	\$28,000	\$17,000	154.5%
Total Fees:		\$51,506	\$11,000	\$61,880	\$28,000	\$17,000	154.5%
Other Revenue							
Interest Revenue	501-501-380-1000	\$3,066	\$3,000	\$5,500	\$5,000	\$2,000	66.7%
Total Other Revenue:		\$3,066	\$3,000	\$5,500	\$5,000	\$2,000	66.7%
Total Revenue Source:		\$54,572	\$14,000	\$67,380	\$33,000	\$19,000	135.7%



Sewer Bond Principal and Interest Account (2009 IEPA Loan) - Fund 517

This account was established to assure that sufficient funds are available to make the required principal and interest payments per the bond ordinance on the IEPA Loan secured in 2009 to finance the expansion of the City's Wastewater Treatment Plant No. 2. The original loan authorization was for \$7,554,185 at a zero percent simple annual interest rate for a twenty-year term with 25% of the loan amount forgiven. The final loan amount was \$5,600,229 including construction period interest. The bonds will be retired in November 2030.

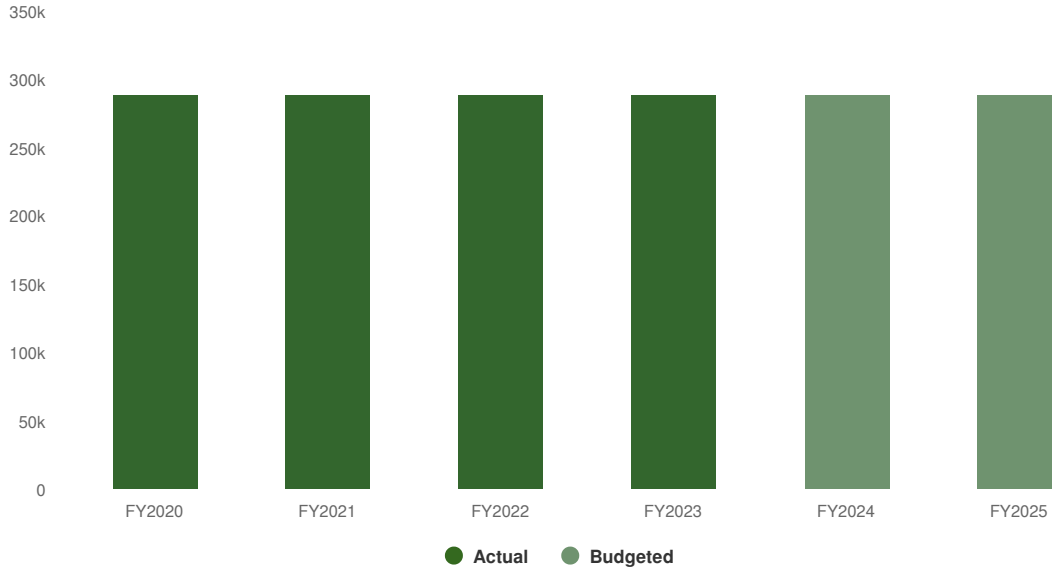
Summary of Fund Expenditures

The expenditures of the fund for FY2025 include debt service on the bonds.

Proposed Expenditures

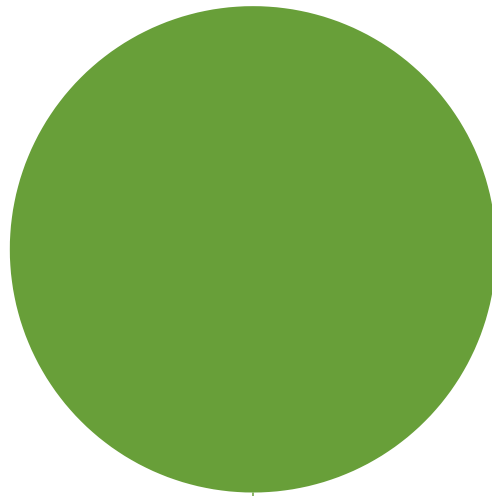
\$289,446 **\$0**
(0.00% vs. prior year)

Sewer Bond Principal and Interest - 2009 IEPA Loan Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Debt Service (100%)

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Debt Service							
Sewer Bond Principal 2009	517-000-700-1100	\$289,446	\$289,446	\$289,446	\$289,446	\$0	0%
Total Debt Service:		\$289,446	\$289,446	\$289,446	\$289,446	\$0	0%
Total Expense Objects:							
		\$289,446	\$289,446	\$289,446	\$289,446	\$0	0%

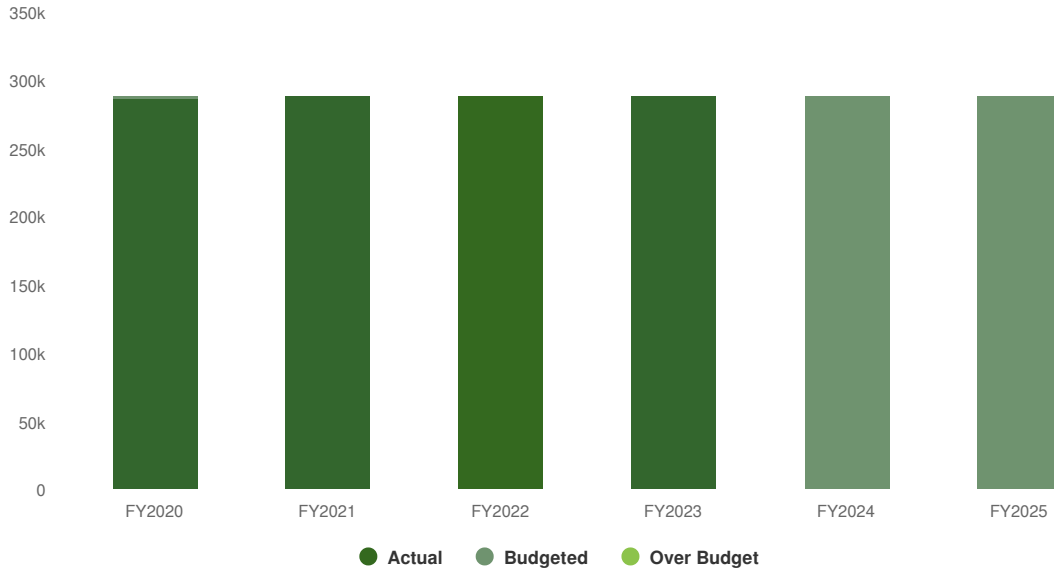
Summary of Fund Revenue

Sewer Connection Fees are the funding source for the debt service on the 2009 Sewer Treatment Plant No. 2 Expansion.

\$289,446 **\$0**
(0.00% vs. prior year)

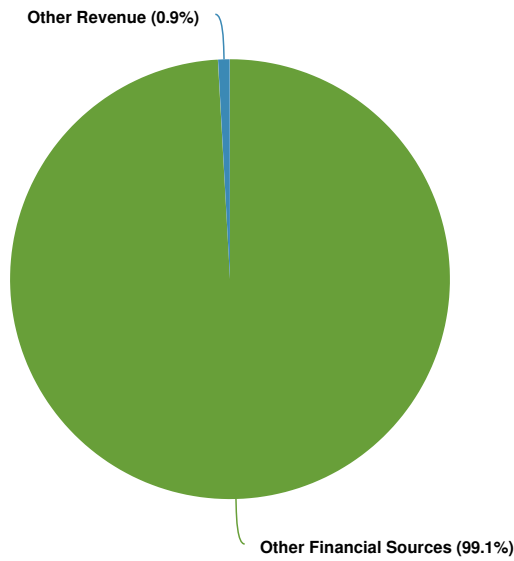


Sewer Bond Principal and Interest - 2009 IEPA Loan Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Revenue							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Interest Revenue	517-000-380-1000	\$1,424	\$1,800	\$3,000	\$2,500	\$700	38.9%
Total Other Revenue:		\$1,424	\$1,800	\$3,000	\$2,500	\$700	38.9%
Other Financial Sources							
Transfer From Sewer Conn. Fees	517-000-390-2100	\$289,246	\$287,646	\$286,446	\$286,946	-\$700	-0.2%
Total Other Financial Sources:		\$289,246	\$287,646	\$286,446	\$286,946	-\$700	-0.2%
Total Revenue Source:		\$290,670	\$289,446	\$289,446	\$289,446	\$0	0%



Sewer Bond Depreciation Account - 2009 IEPA Loan - Fund 515

This account was established in accordance with the covenants of the bond issue to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default in making principal and interest payments on the outstanding bonds in the event no other funds are available. The 2009 IEP A loan requires monthly transfers to the Sewer Bond Depreciation Account in the amount of \$4,205 to meet the bond depreciation reserve covenants. This total reserve obligation was fully satisfied in FY2019 and a **total of \$521,553 is available and restricted** until such time as the bond is paid in full and can also be used to pay the final years of debt service.



Sewer Bond Reserve Account - 2009 IEPA Loan - Fund 514

This account was established in accordance with the covenants of the bond issue to provide funding to avoid default in making principal and interest payments on the outstanding bonds. The 2009 IEPA loan requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24th of the maximum annual debt service until such time as the sum of \$289,446 (maximum annual debt service) has been accumulated. This reserve obligation has been fully satisfied and a **total of \$289,446 is available and restricted** until such time as the bond is paid in full and can also be used to pay the final years of debt service.



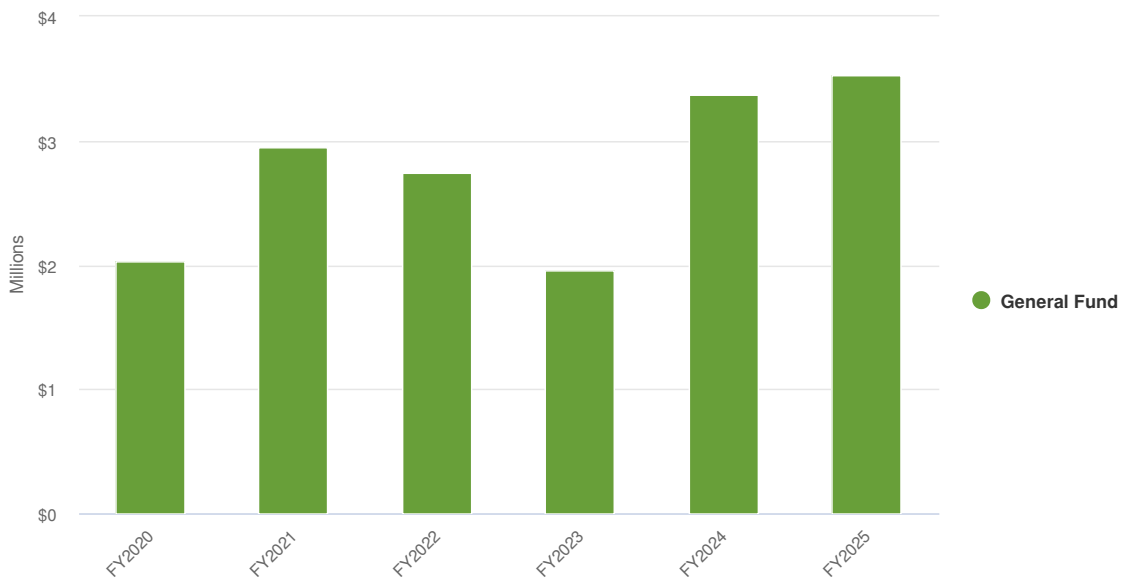
Streets Account (Fund 100-003)

The City has substantial obligations regarding the maintenance, repair, upgrade and replacement of streets, traffic control devices, sidewalks, alleys, drainage facilities, municipal grounds and public rights-of-way.

Summary of Fund Expenditures

Expenditures reflect a priority by staff to maintain the condition of the City's transportation systems, thus including increased funding for curb repairs and pavement maintenance. In addition, funds are included to assist in the construction of a new Public Works facility with the goal of increasing operational efficiencies.

Budgeted and Historical 2024 Expenditures by Fund

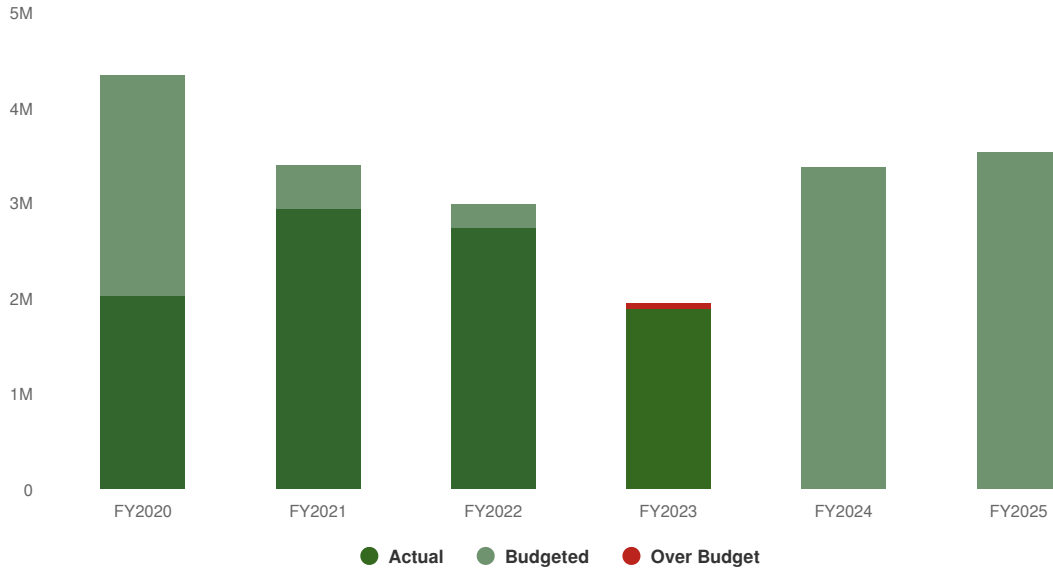


Proposed Expenditures

\$3,532,917 **\$156,384**
(4.63% vs. prior year)

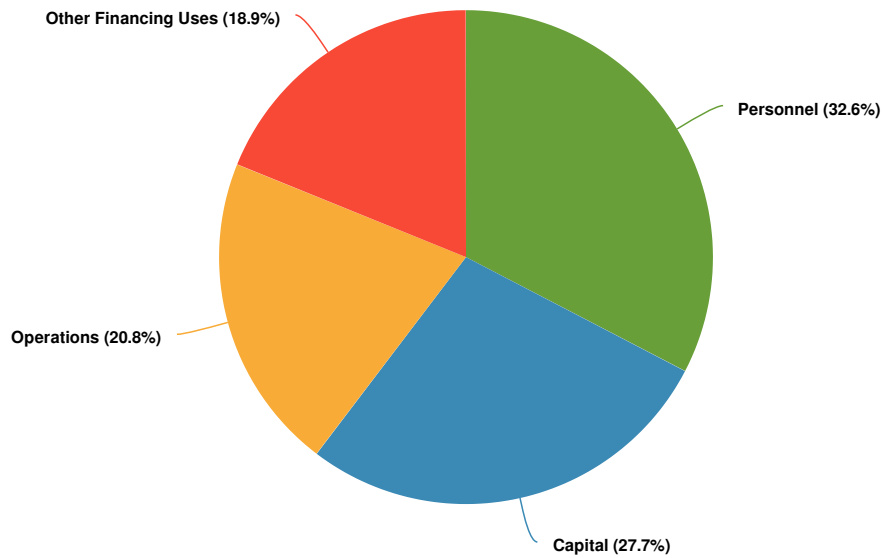


Streets Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Salaries - Reg.	100-003-410-1000	\$654,399	\$695,000	\$699,500	\$786,000	\$91,000	13.1%
Salaries - Recycling Grant	100-003-410-1100	-\$5,680	-\$6,500	-\$12,500	-\$10,000	-\$3,500	53.8%
Salaries - Standby	100-003-410-1500	\$5,982	\$6,500	\$5,600	\$6,200	-\$300	-4.6%
Salaries - Over-Time	100-003-410-2000	\$16,372	\$25,000	\$25,500	\$25,000	\$0	0%
Unused Sick Time/Ghip	100-003-410-3000	\$1,426	\$10,500	\$1,300	\$11,300	\$800	7.6%
Salaries - Part-Time	100-003-420-1000	\$12,578	\$25,000	\$15,000	\$30,000	\$5,000	20%
Group Insurance	100-003-450-1000	\$189,128	\$195,000	\$198,000	\$209,000	\$14,000	7.2%
Health Savings Plan Contrib.	100-003-450-1100	\$10,221	\$12,000	\$12,000	\$13,500	\$1,500	12.5%
Retiree Health Insurance	100-003-450-1200	\$37,939	\$38,000	\$38,000	\$40,000	\$2,000	5.3%
Payroll Taxes - Unemployment	100-003-450-2000	\$1,393	\$1,600	\$1,500	\$1,600	\$0	0%
Workers Comp Insurance	100-003-450-2500	\$27,168	\$46,000	\$31,000	\$36,000	-\$10,000	-21.7%
Uniform Rental	100-003-470-1000	\$4,193	\$4,300	\$4,200	\$4,300	\$0	0%
Total Personnel:		\$955,119	\$1,052,400	\$1,019,100	\$1,152,900	\$100,500	9.5%
Operations							
R&M - Building (Contractual)	100-003-510-1000	\$6,402	\$12,000	\$11,000	\$14,000	\$2,000	16.7%
R&M - Equipment (Contr.)	100-003-510-1500	\$3,618	\$5,000	\$3,700	\$4,000	-\$1,000	-20%
R&M - Systems (Contractual)	100-003-510-9000	\$350,938	\$155,000	\$163,500	\$180,000	\$25,000	16.1%
Engineering Fees	100-003-530-1500	\$1,750	\$23,000	\$0	\$15,000	-\$8,000	-34.8%
Legal Fees	100-003-530-2000	\$10,995	\$6,500	\$2,000	\$5,000	-\$1,500	-23.1%
Drug & Alcohol Testing Expense	100-003-530-2500	\$57	\$250	\$300	\$500	\$250	100%
Data Processing Support	100-003-530-3000	\$9,218	\$8,500	\$16,000	\$17,000	\$8,500	100%
Professional Fees	100-003-530-4000	\$6,540	\$20,000	\$10,000	\$20,000	\$0	0%
Communications	100-003-550-1500	\$6,611	\$8,500	\$8,500	\$8,500	\$0	0%
Printing/Advertising	100-003-550-2500	\$278	\$1,000	\$0	\$1,000	\$0	0%
Membership Dues	100-003-560-1000	\$703	\$1,000	\$1,750	\$2,000	\$1,000	100%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Training	100-003-560-1500	\$3,317	\$6,100	\$6,600	\$10,000	\$3,900	63.9%
Reference Materials/Manuals	100-003-560-2500	\$0	\$150	\$0	\$150	\$0	0%
Software	100-003-560-3000	\$15,982	\$16,500	\$19,500	\$23,500	\$7,000	42.4%
Electricity	100-003-570-3000	\$62,955	\$60,000	\$55,000	\$60,000	\$0	0%
Heating	100-003-570-3500	\$11,791	\$15,000	\$13,000	\$15,000	\$0	0%
Property Insurance	100-003-590-1000	\$2,202	\$3,000	\$3,000	\$3,000	\$0	0%
Lease/Rent Expense	100-003-590-2000	\$10,207	\$18,000	\$6,000	\$20,000	\$2,000	11.1%
R&M - Building (Commodities)	100-003-610-1000	\$8,434	\$15,000	\$8,500	\$2,000	-\$13,000	-86.7%
R&M - Equipment (Commodities)	100-003-610-1500	\$5,117	\$5,000	\$4,000	\$5,000	\$0	0%
R&M - Snow/Ice Control (Comm.)	100-003-610-4000	\$118,541	\$120,000	\$100,000	\$120,000	\$0	0%
R&M - Systems (Commodities)	100-003-610-9000	\$87,594	\$127,000	\$125,000	\$168,000	\$41,000	32.3%
Office Supplies	100-003-650-1000	\$144	\$300	\$400	\$500	\$200	66.7%
Operating Supplies	100-003-650-1500	\$4,013	\$4,000	\$2,500	\$3,000	-\$1,000	-25%
Health & Safety Equipment	100-003-650-1800	\$2,461	\$2,500	\$3,500	\$3,000	\$500	20%
Miscellaneous Equipment	100-003-650-2000	\$13,617	\$10,000	\$9,500	\$8,000	-\$2,000	-20%
Recycling Grant Expenses	100-003-910-1000	\$21,037	\$25,000	\$31,000	\$23,500	-\$1,500	-6%
Miscellaneous Expense	100-003-910-9000	\$1,999	\$3,000	\$1,500	\$3,000	\$0	0%
Total Operations:		\$766,519	\$671,300	\$605,750	\$734,650	\$63,350	9.4%
Capital							
Purchase - Equipment	100-003-800-1500	\$26,636	\$10,000	\$12,000	\$10,000	\$0	0%
Purchase - Building/Property	100-003-800-2000	\$85,780	\$30,000	\$30,000	\$15,000	-\$15,000	-50%
Purchase - System	100-003-800-3000	\$468,491	\$670,000	\$560,000	\$834,000	\$164,000	24.5%
Purchase - Systems Engineering	100-003-800-3100	\$0	\$30,000	\$115,000	\$115,000	\$85,000	283.3%
Purchase - Systems Legal	100-003-800-3200	\$0	\$5,000	\$0	\$5,000	\$0	0%
Total Capital:		\$580,907	\$745,000	\$717,000	\$979,000	\$234,000	31.4%
Other Financing Uses							



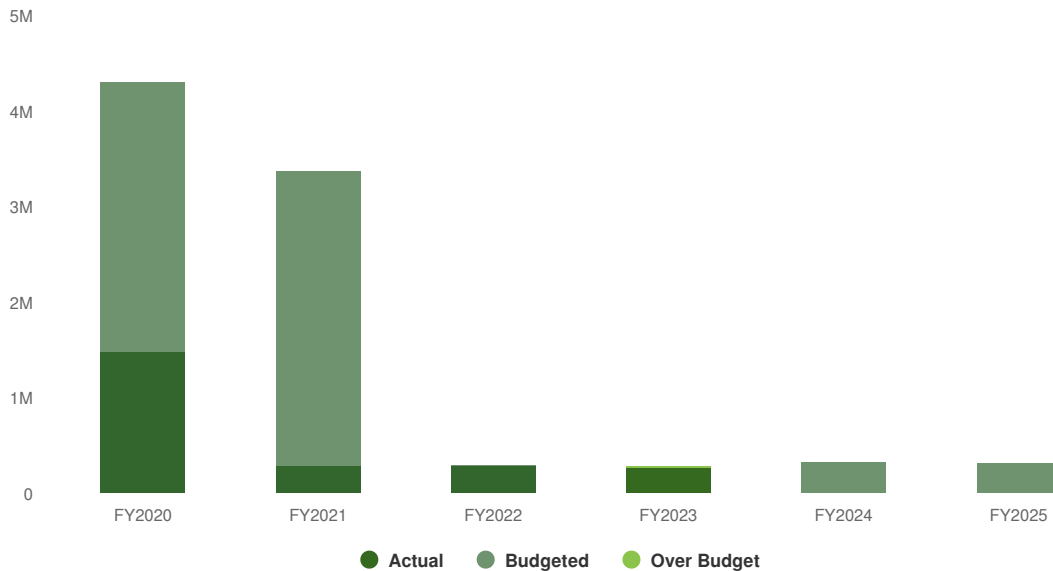
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Transfer To Merf	100-003-950-1800	\$358,000	\$561,000	\$561,000	\$419,000	-\$142,000	-25.3%
Transfer To Building Mtnce. Fund	100-003-950-1900	\$12,500	\$229,833	\$229,833	\$100,000	-\$129,833	-56.5%
Transfer To Cap Repl Fund	100-003-950-2000	\$12,018	\$0	\$0	\$12,367	\$12,367	N/A
Trsf. To Safe Routes Grants	100-003-950-4200	\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%
Trsf. To Rec. Trail Ext.	100-003-950-4300	\$133,105	\$0	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$518,760	\$907,833	\$865,833	\$666,367	-\$241,466	-26.6%
Total Expense Objects:		\$2,821,306	\$3,376,533	\$3,207,683	\$3,532,917	\$156,384	4.6%

Summary of Fund Revenue

Road and Bridge taxes received through Tazewell County help to fund the Street expenses and remaining net expenses are funded through General Corp. - Unrestricted.

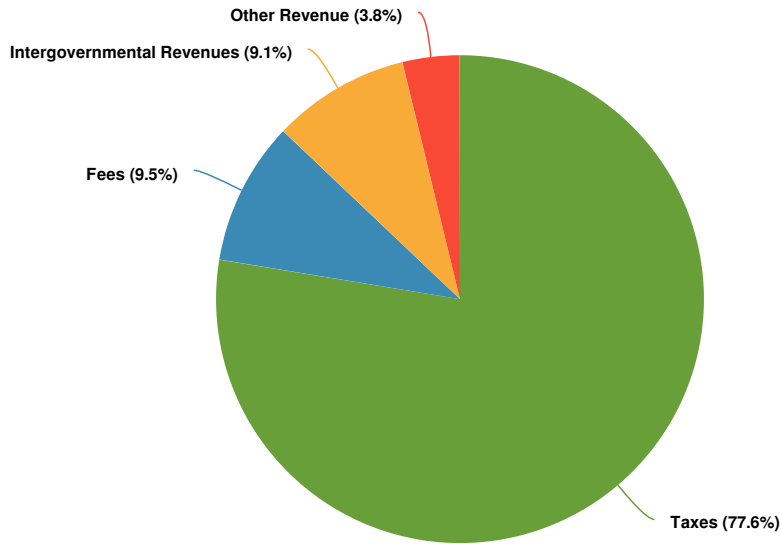
\$315,710 **-\$12,026**
 (-3.67% vs. prior year)

Streets Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Pprr - Wash. Township	100-003-310-1500	\$24,209	\$20,000	\$20,000	\$0	0%
Road & Bridge Tax - Streets	100-003-310-2500	\$219,167	\$220,000	\$225,000	\$5,000	2.3%
Total Taxes:		\$243,377	\$240,000	\$245,000	\$5,000	2.1%
Intergovernmental Revenues						
Grant Proceeds	100-003-340-4500	\$1,950	\$2,800	\$1,150	-\$1,650	-58.9%
Recycling Grant	100-003-340-5000	\$20,531	\$25,000	\$27,560	\$2,560	10.2%
Total Intergovernmental Revenues:		\$22,481	\$27,800	\$28,710	\$910	3.3%
Fees						
Sidewalk & Street Reimb.	100-003-370-5000	\$7,063	\$2,000	\$30,000	\$28,000	1,400%
Total Fees:		\$7,063	\$2,000	\$30,000	\$28,000	1,400%
Other Revenue						
Miscellaneous Revenue	100-003-380-9000	\$14,747	\$10,000	\$12,000	\$2,000	20%
Total Other Revenue:		\$14,747	\$10,000	\$12,000	\$2,000	20%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Other Financial Sources						
Transfef From Capl. Repl.	100-003-390-7500	\$0	\$47,936	\$0	-\$47,936	-100%
Total Other Financial Sources:		\$0	\$47,936	\$0	-\$47,936	-100%
Total Revenue Source:		\$287,668	\$327,736	\$315,710	-\$12,026	-3.7%



Stormwater Management Account - Fund 100-108

The City strives to mitigate existing and avoid future damages to private and public property resulting from flooding and related stormwater drainage problems. A .5% Home Rule Sales Tax went into effect July 1, 2022 as a funding source for stormwater related expenses and a new General Fund department was created to account for the non-bonded projects.

Summary of Fund Expenditures

Expenditures that are related to stormwater/drainage issues but are not major projects to be funded by the Stormwater bond proceeds will be accounted for in this General Fund department and include in FY2025 the following: Felkers Drainage Priority Project U, Jackson Street Pedestrian Bridge Replacement, and Candlewood Historical Bridge Repair. In addition, a transfer will be made to pay the debt service on the 2023 Stormwater bond.

Proposed Expenditures

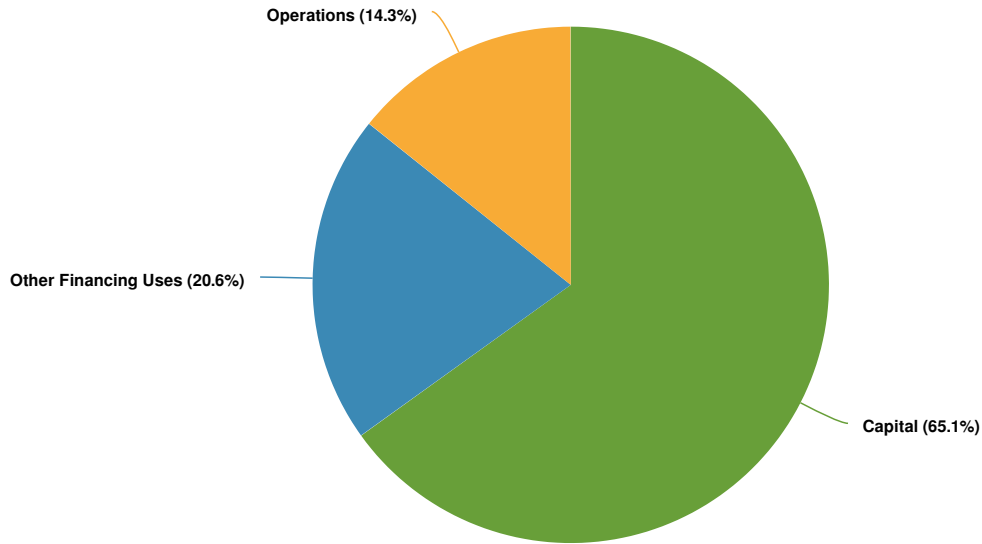
\$1,275,056 **\$1,275,056**
(100.00% vs. prior year)

Stormwater Management Account (General Fund) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)
Expense Objects						
Operations						
R & M SYSTEM - CONTRACTUAL	100-018-510-9000	\$0	\$0	\$0	\$100,000	\$100,000
LEGAL FEES	100-018-530-2000	\$0	\$0	\$0	\$1,000	\$1,000
LEASE/RENT EXPENSE	100-018-590-2000	\$0	\$0	\$0	\$5,000	\$5,000
R & SYSTEM - COMMODITIES	100-018-610-9000	\$0	\$0	\$0	\$75,000	\$75,000
MISC. EXPENSE	100-018-910-9000	\$0	\$0	\$0	\$1,000	\$1,000
Total Operations:		\$0	\$0	\$0	\$182,000	\$182,000
Capital						
PURCHASE - SYSTEM	100-018-800-3000	\$0	\$0	\$0	\$800,000	\$800,000
PURCHASE - SYSTEM ENGINEERING	100-018-800-3100	\$0	\$0	\$0	\$30,000	\$30,000
Total Capital:		\$0	\$0	\$0	\$830,000	\$830,000
Other Financing Uses						
Trsf. to SWM Proj. Debt Service Fund	100-018-950-4800	\$0	\$0	\$0	\$263,056	\$263,056
Total Other Financing Uses:		\$0	\$0	\$0	\$263,056	\$263,056



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)
Total Expense Objects:		\$0	\$0	\$0	\$1,275,056	\$1,275,056

Summary of Fund Revenue

The .5% Home Rule Sales Tax is collected in the General Fund and will be used to pay for the stormwater projects as identified as well as the debt service on the 2023 Stormwater bond.

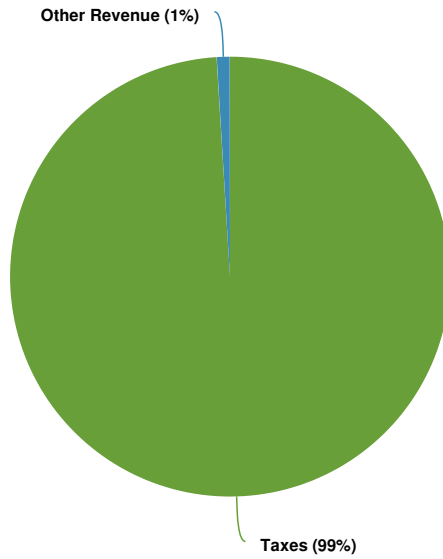
\$1,295,200 **\$1,295,200**
 (100.00% vs. prior year)

Stormwater Management Account (General Fund) Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
HR Sales Tax - Stormwater Mgmt.	100-018-310-3800	\$0	\$0	\$1,282,700	\$1,282,700	N/A
Total Taxes:		\$0	\$0	\$1,282,700	\$1,282,700	N/A
Other Revenue						
Rental Income	100-018-380-2000	\$0	\$0	\$12,500	\$12,500	N/A
Total Other Revenue:		\$0	\$0	\$12,500	\$12,500	N/A
Total Revenue Source:		\$0	\$0	\$1,295,200	\$1,295,200	N/A



.5% Home Rule Sales Tax for Infrastructure

Following is an analysis of the 5% Home Rule Sales Tax for Infrastructure that was effective July 1, 2022.

City of Washington				
.5% Home Rule Sales Tax for Infrastructure - Stormwater Management				
<i>(effective July 1, 2022)</i>				
	FY2023	Projected FY2024	Budget FY2025	Total
Revenue	985,288	1,270,000	1,282,700	3,537,988
Expenses				
Priority Projects - design	250,000			250,000
Oakwood	171,547			171,547
Felkers		115,000	330,000	445,000
CIPP Lining		50,000	50,000	100,000
Catch basin repairs		10,000	10,000	20,000
Jackson Street Pedestrian Bridge Replacement			50,000	50,000
Candlewood Historical Bridge Repair			250,000	250,000
Other SWM related expenses		155,000	322,000	477,000
Debt Service - SWM GO Bond			263,056	263,056
Total Expenses	421,547	330,000	1,275,056	2,026,603
Revenue over (under) Expenses	563,741	940,000	7,644	1,511,385
<i>Paid by Bond Proceeds:</i>				
SE Square Drainage Priority Project K			1,750,000	
NE Square Drainage Priority Project L			1,250,000	
			3,000,000	



Stormwater Management Fund - Fund 218

The City strives to mitigate existing and avoid future damages to private and public property resulting from flooding and related stormwater drainage problems. A .5% Home Rule Sales Tax went into effect July 1, 2022 as a funding source for stormwater related expenses and beginning in FY2025, expenses will be accounted for in the General Fund or in the Stormwater Management Capital Project Account for the bonded projects.

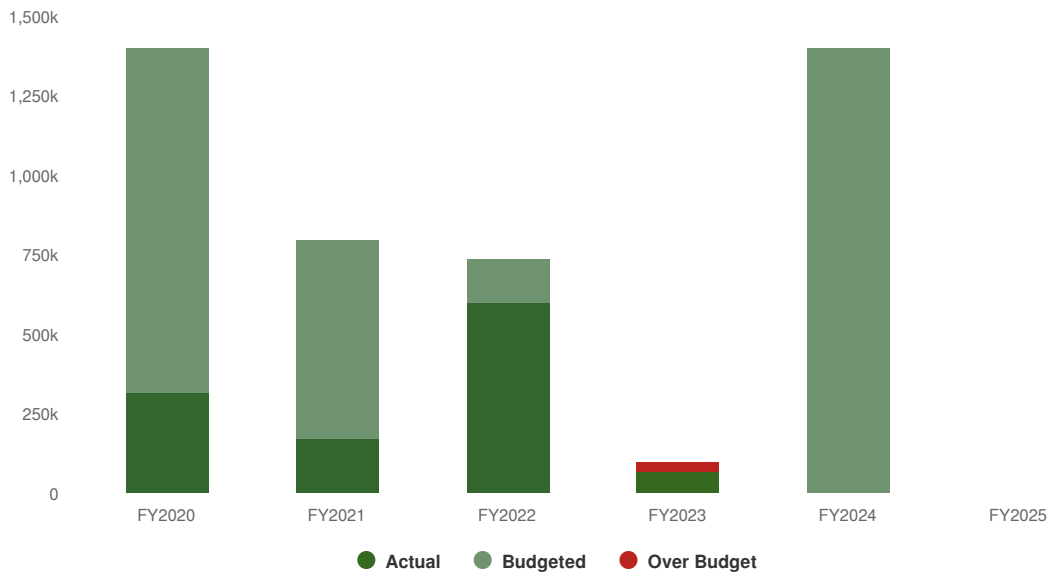
Summary of Fund Expenditures

During the past year, some small projects were completed and the remaining funds were transferred to the General Fund and this special revenue fund was closed.

Proposed Expenditures

\$0 **-\$1,401,500**
(-100.00% vs. prior year)

Stormwater Management Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
R&M System - Contractual	218-000-510-9000	\$455	\$160,000	\$135,000	\$0	-\$160,000	-100%
Engineering Fees	218-000-530-1500	\$0	\$5,000	\$0	\$0	-\$5,000	-100%
Legal Fees	218-000-530-2000	\$374	\$5,000	\$0	\$0	-\$5,000	-100%
Professional Fees	218-000-530-4000	\$13,470	\$5,500	\$16,000	\$0	-\$5,500	-100%
Publishing Fees	218-000-550-2000	\$51	\$0	\$0	\$0	\$0	0%
Lease/Rent Expense	218-000-590-2000	\$0	\$5,000	\$1,000	\$0	-\$5,000	-100%
R & M - System Commodities	218-000-610-9000	\$19,921	\$85,000	\$50,000	\$0	-\$85,000	-100%
Misc. Equipment	218-000-650-2000	\$2,215	\$0	\$500	\$0	\$0	0%
Miscellaneous Expense	218-000-910-9000	\$1,000	\$1,000	\$0	\$0	-\$1,000	-100%
Total Operations:		\$37,487	\$266,500	\$202,500	\$0	-\$266,500	-100%
Capital							
Purchase - Equipment	218-000-800-1500	\$1,414	\$10,000	\$0	\$0	-\$10,000	-100%



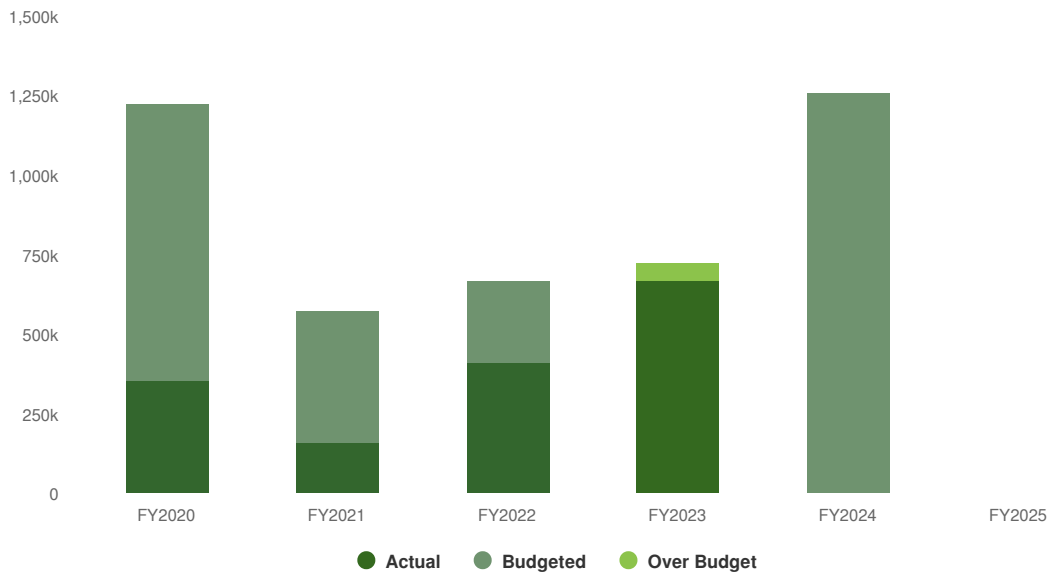
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Purchase - System	218-000-800-3000	\$189,547	\$1,050,000	\$3,000	\$0	-\$1,050,000	-100%
Purchase - System Engineering	218-000-800-3100	\$250,000	\$50,000	\$0	\$0	-\$50,000	-100%
Purchase - System Legal	218-000-800-3200	\$0	\$25,000	\$15,000	\$0	-\$25,000	-100%
Total Capital:		\$440,961	\$1,135,000	\$18,000	\$0	-\$1,135,000	-100%
Other Financing Uses							
Transfer To General	218-000-950-1000	\$0	\$0	\$109,083	\$0	\$0	0%
Transfer To Cap. Repl. Fund	218-000-950-2200	\$3,266	\$0	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$3,266	\$0	\$109,083	\$0	\$0	0%
Total Expense Objects:		\$481,714	\$1,401,500	\$329,583	\$0	-\$1,401,500	-100%

Summary of Fund Revenue

The .5% Home Rule Sales Tax is collected in the General Fund and was not transferred to this fund since it is being closed and transactions accounted for in the General Fund going forward.

\$0 **-\$1,258,313**
 (-100.00% vs. prior year)

Stormwater Management Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	218-000-380-1000	\$2,409	\$1,000	\$4,800	\$0	-\$1,000	-100%
Rental Income	218-000-380-2000	\$12,189	\$12,600	\$12,600	\$0	-\$12,600	-100%
Total Other Revenue:		\$14,597	\$13,600	\$17,400	\$0	-\$13,600	-100%
Other Financial Sources							
Transfer From General	218-000-390-1000	\$692,953	\$1,180,000	\$0	\$0	-\$1,180,000	-100%
Transfer From General Fund	218-000-390-1100	\$0	\$64,713	\$0	\$0	-\$64,713	-100%
Total Other Financial Sources:		\$692,953	\$1,244,713	\$0	\$0	-\$1,244,713	-100%
Total Revenue Source:		\$707,550	\$1,258,313	\$17,400	\$0	-\$1,258,313	-100%



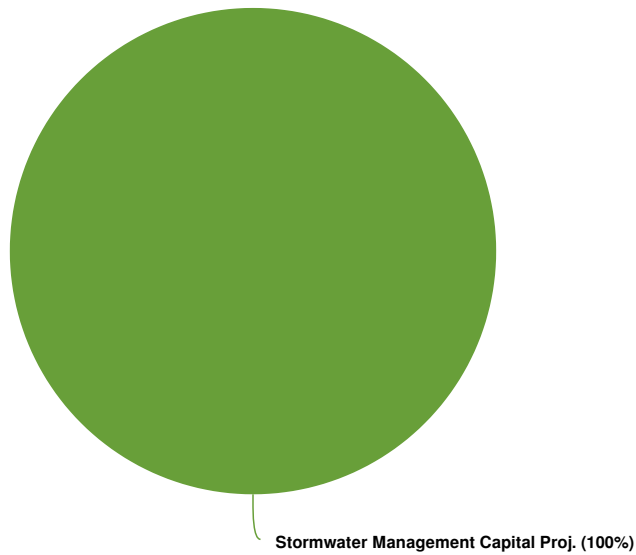
Stormwater Management Capital Project Fund - Fund 418

This fund records the transactions related to the stormwater management projects that will be paid from the proceeds of the Stormwater Management 2023 General Obligation Bond issued in October 2023 in the par amount of \$4,735,000.

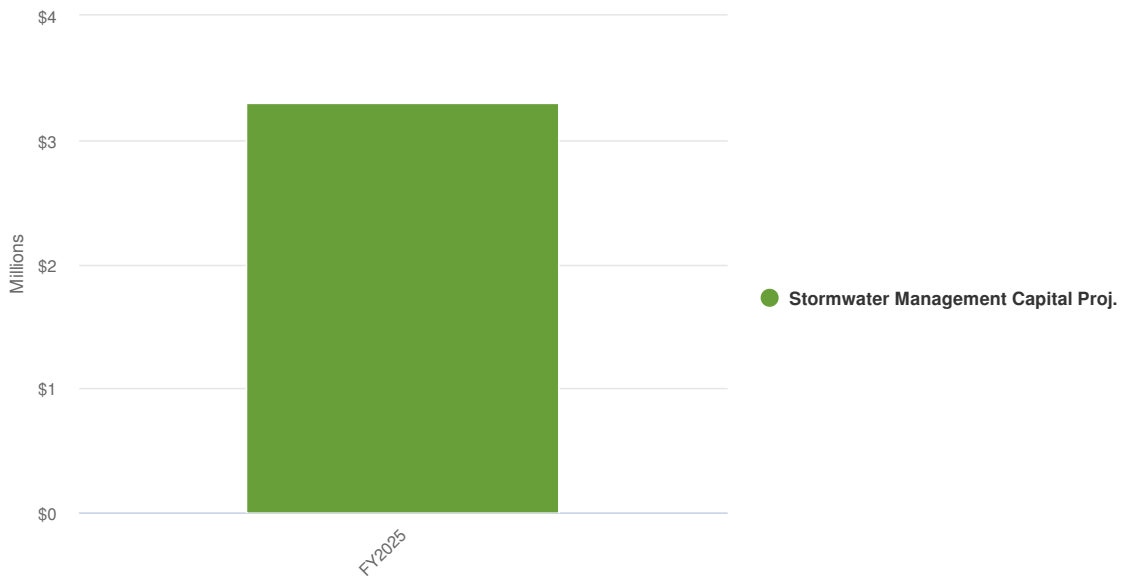
Summary of Fund Expenditures

The proceeds of the bond must be spent within a three-year period in compliance with arbitrage requirements. The projects planned in FY2025 are the SE Square Drainage Priority Project K and the NE Square Drainage Priority Project L.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Proposed Expenditures

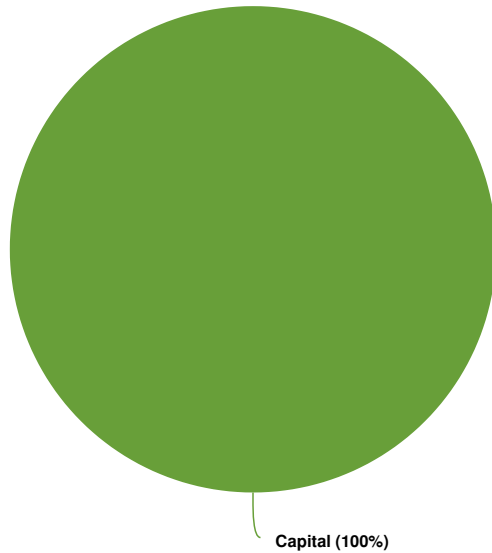
\$3,300,000 **\$3,300,000**
 (100.00% vs. prior year)

Stormwater Management Capital Project Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Operations					
BOND COSTS	418-000-910-9100	\$0	\$111,839	\$0	\$0
Total Operations:		\$0	\$111,839	\$0	\$0
Capital					
PURCHASE - SYSTEM	418-000-800-3000	\$0	\$0	\$3,000,000	\$3,000,000
PURCHASE - SYSTEM ENGINEERING	418-000-800-3100	\$0	\$0	\$300,000	\$300,000
Total Capital:		\$0	\$0	\$3,300,000	\$3,300,000
Total Expense Objects:		\$0	\$111,839	\$3,300,000	\$3,300,000

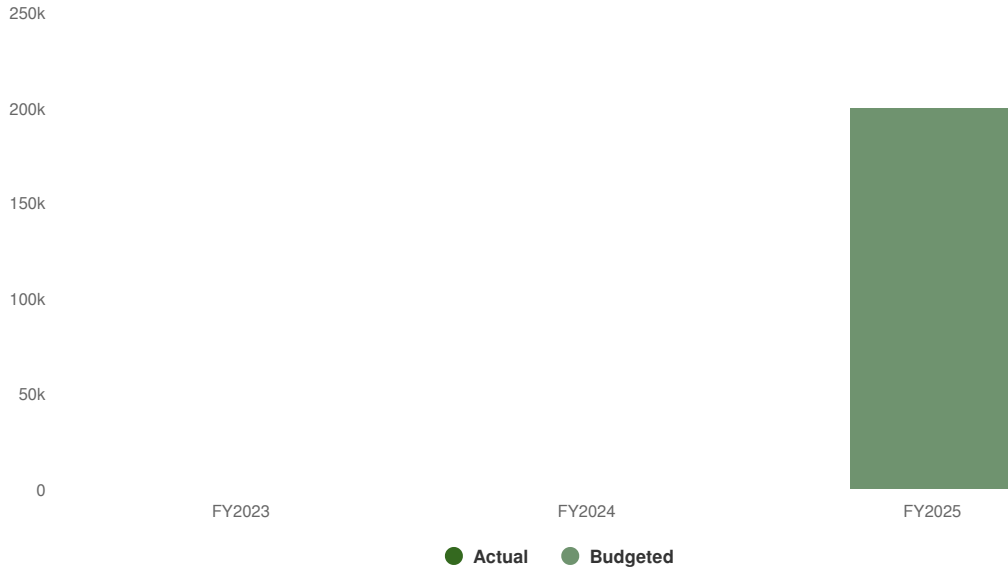
Summary of Fund Revenue

The proceeds from the bond were invested with PFM Asset Management to maximize the earnings to be used for project costs.

\$200,000 **\$200,000**
 (100.00% vs. prior year)

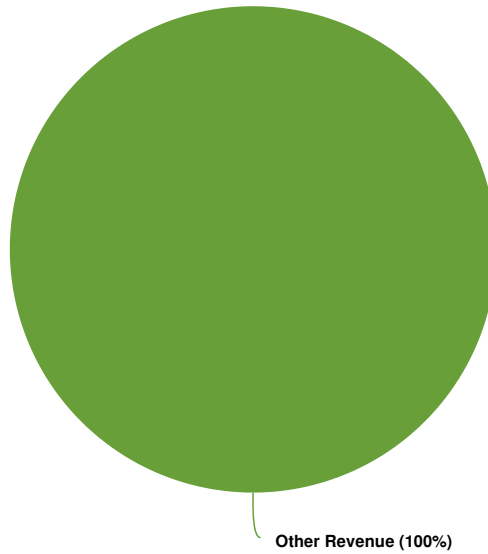


Stormwater Management Capital Project Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Other Revenue					
INTEREST REVENUE	418-000-380-1000	\$0	\$153,000	\$200,000	\$47,000



Name	Account ID	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (\$ Change)
Total Other Revenue:		\$0	\$153,000	\$200,000	\$47,000
Other Financial Sources					
BOND PROCEEDS	418-000-340-5000	\$0	\$4,995,961	\$0	-\$4,995,961
Total Other Financial Sources:		\$0	\$4,995,961	\$0	-\$4,995,961
Total Revenue Source:		\$0	\$5,148,961	\$200,000	-\$4,948,961



STP No. 2 Phase 2B Construction - Fund 516-512

This fund was established to account for bond proceeds and expenditures related to the planned Phase 2B project - Farm Creek Sanitary Sewer Improvement.

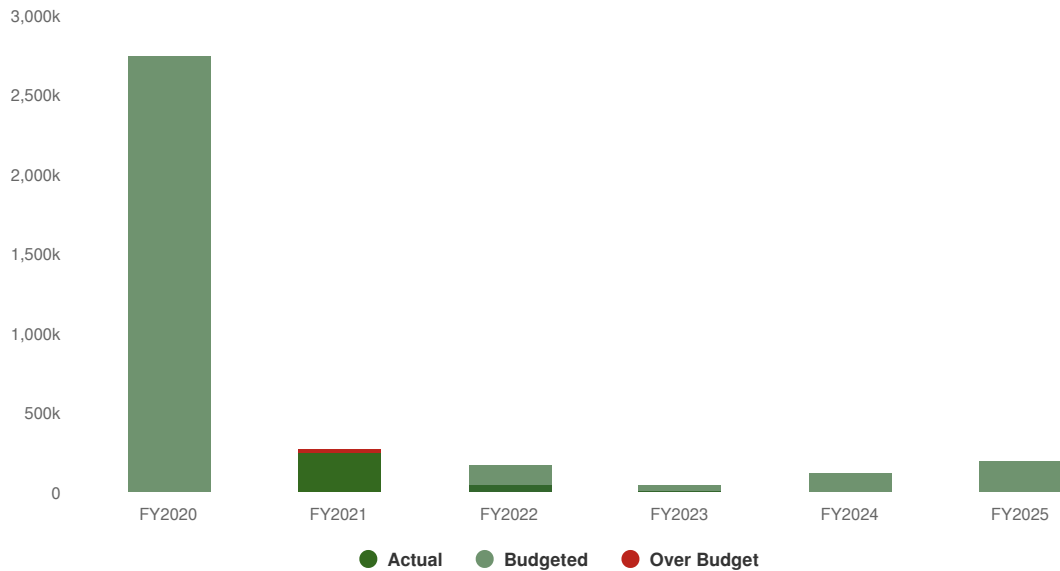
Summary of Fund Expenditures

FY2025 expenditures include funds for land acquisition and for EITHER continued design engineering for the replacement of the sanitary trunk sewer OR for engineering for a lagoon, pending the results of the lagoon feasibility study and direction from the City Council.

Proposed Expenditures

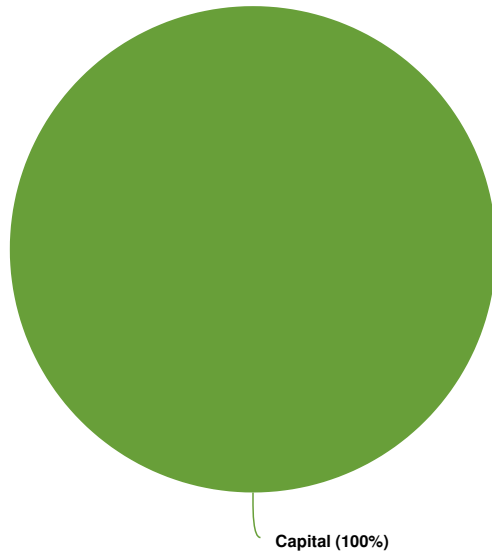
\$200,000 **\$75,000**
(60.00% vs. prior year)

STP No. 2 Phase 2B Construction Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Operations							
Professional Fees	516-512-530-4000	\$0	\$0	\$1,100	\$0	\$0	0%
Misc. Expense	516-512-910-9000	\$0	\$0	\$500	\$0	\$0	0%
Total Operations:		\$0	\$0	\$1,600	\$0	\$0	0%
Capital							
Purch System Property - Stp2 2B	516-512-800-2000	\$0	\$50,000	\$0	\$50,000	\$0	0%
Purch System Eng - Stp2 Ph2B	516-512-800-3100	\$8,374	\$75,000	\$80,000	\$150,000	\$75,000	100%
Total Capital:		\$8,374	\$125,000	\$80,000	\$200,000	\$75,000	60%
Total Expense Objects:		\$8,374	\$125,000	\$81,600	\$200,000	\$75,000	60%

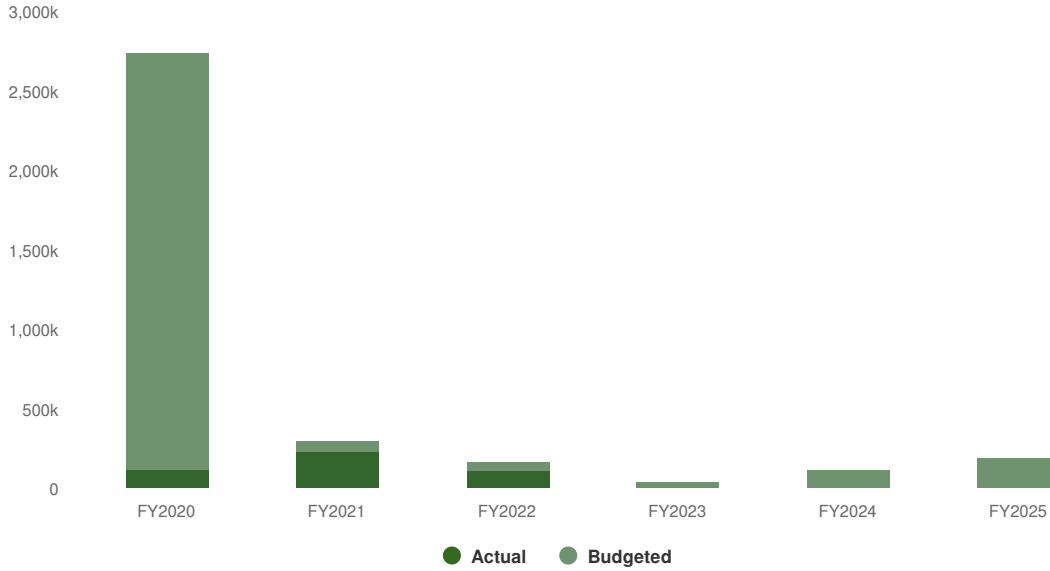
Summary of Fund Revenue

This project is being funded by the Sewer Fund until such time as it is appropriate to secure a loan from the Illinois Environmental Protection Agency (IEPA) as well as seek sources of revenue as may be necessary to pay debt service, including potential rate increases.



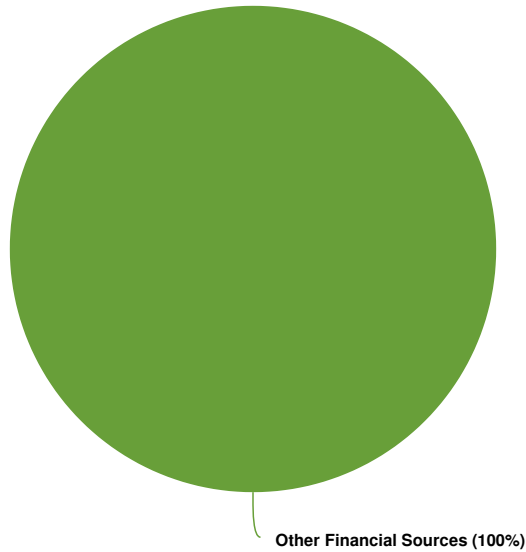
\$200,000 **\$75,000**
 (60.00% vs. prior year)

STP No. 2 Phase 2B Construction Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Financial Sources							
Transfer From Sewer O&M - Ph2B	516-512-390-5000	\$7,268	\$125,000	\$81,600	\$200,000	\$75,000	60%
Total Other Financial Sources:		\$7,268	\$125,000	\$81,600	\$200,000	\$75,000	60%
Total Revenue Source:		\$7,268	\$125,000	\$81,600	\$200,000	\$75,000	60%



Tax Increment Financing District (TIF) No. 2 Fund - Fund 208

The Downtown Tax Increment Financing District was established in 1986 to foster the growth and redevelopment of the Downtown area. An extension of the TIF District to December 2021 was approved by enabling legislation in 2009. In 2021, an additional extension was granted to extend the expiration of the TIF until December 2033.

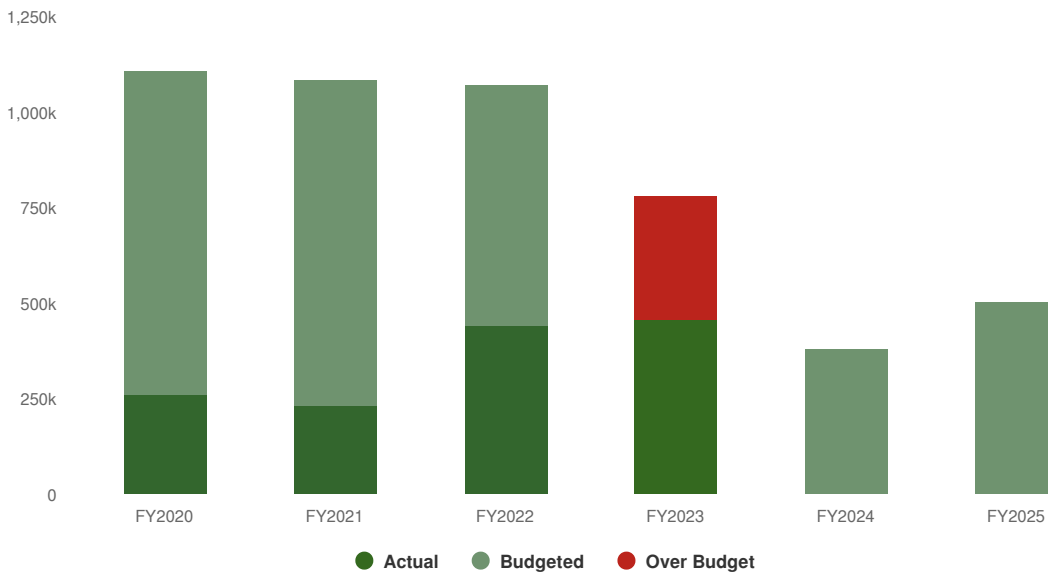
Summary of Fund Expenditures

The TIF District provides redevelopment subsidies to many downtown property owners and also provides funding for improvements to the Downtown Square. A redevelopment agreement with Grist Mill Ventures was approved in December 2021 and amended in August 2022 in which the City is providing up to \$980,000 to assist in the development of a brew pub and restaurant at 140 Washington Square. The expenditures associated with this agreement will significantly restrict use of the TIF Fund until it begins to replenish from increased property tax revenue.

Proposed Expenditures

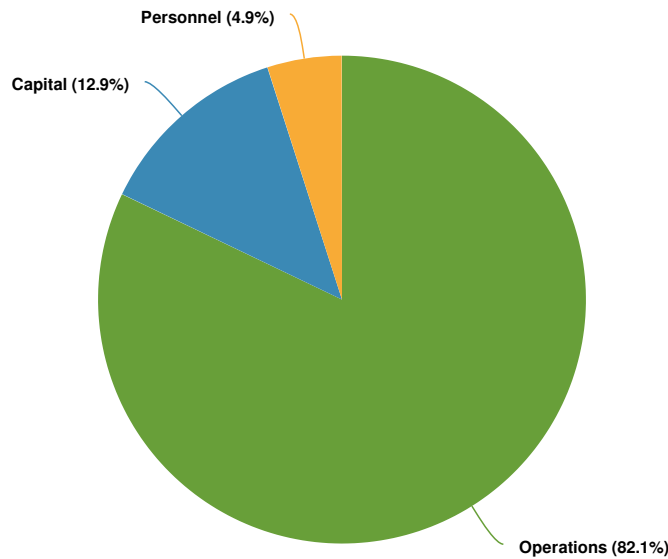
\$502,430 **\$123,090**
(32.45% vs. prior year)

Tax Increment Financing District No. 2 (TIF) Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Regular	208-000-410-1000	\$18,310	\$20,000	\$20,500	\$21,000	\$1,000	5%
Unused Sick Time/Chip	208-000-410-3000	\$274	\$300	\$100	\$310	\$10	3.3%
Group Insurance	208-000-450-1000	\$2,636	\$2,800	\$2,700	\$3,000	\$200	7.1%
Health Savings Plan Contrib.	208-000-450-1100	\$312	\$400	\$0	\$450	\$50	12.5%
Unemployment Ins. Tax	208-000-450-2000	\$17	\$40	\$0	\$45	\$5	12.5%
Total Personnel:		\$21,548	\$23,540	\$23,300	\$24,805	\$1,265	5.4%
Operations							
Engineering Fees	208-000-530-1500	\$0	\$1,000	\$2,000	\$1,000	\$0	0%
Legal Fees	208-000-530-2000	\$12,192	\$10,000	\$10,000	\$10,000	\$0	0%
Professional Fees	208-000-530-4000	\$6,250	\$5,500	\$5,500	\$5,500	\$0	0%
Membership Dues	208-000-560-1000	\$650	\$700	\$650	\$700	\$0	0%
Training	208-000-560-1500	\$382	\$1,000	\$250	\$800	-\$200	-20%



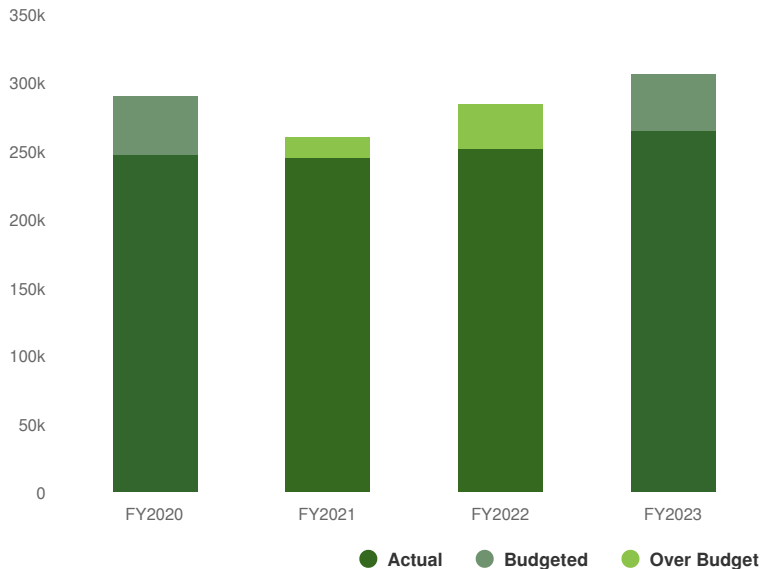
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Lease/Rent Expense	208-000-590-2000	\$564	\$600	\$579	\$625	\$25	4.2%
Building Renov. - Committed	208-000-590-2700	\$576,663	\$300,000	\$105,000	\$367,000	\$67,000	22.3%
Miscellaneous Expense	208-000-910-9000	\$12,582	\$27,000	\$25,500	\$27,000	\$0	0%
Total Operations:		\$609,284	\$345,800	\$149,479	\$412,625	\$66,825	19.3%
Capital							
Purchase-Improvements Const	208-000-800-5000	\$0	\$0	\$0	\$65,000	\$65,000	N/A
Purchase - Improvements Engin	208-000-800-5100	\$12,309	\$10,000	\$0	\$0	-\$10,000	-100%
Total Capital:		\$12,309	\$10,000	\$0	\$65,000	\$55,000	550%
Total Expense Objects:		\$643,141	\$379,340	\$172,779	\$502,430	\$123,090	32.4%

Summary of Fund Revenue

Property taxes are the major revenue source for TIF expenditures as well as surplus balances are utilized as needed to fund TIF-approved projects.

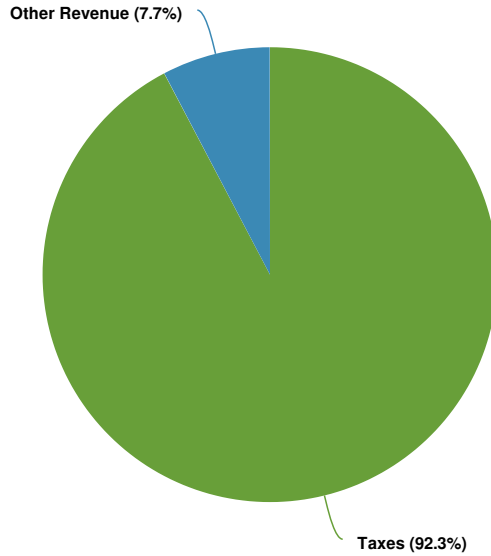
\$130,000 **-\$115,000**
 (-46.94% vs. prior year)

Tax Increment Financing District No. 2 (TIF) Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	208-000-310-1000	\$235,209	\$240,000	\$118,216	\$120,000	-\$120,000	-50%
Total Taxes:		\$235,209	\$240,000	\$118,216	\$120,000	-\$120,000	-50%
Intergovernmental Revenues							
Grant Proceeds	208-000-340-4500	\$11,581	\$0	\$0	\$0	\$0	0%
Total Intergovernmental Revenues:		\$11,581	\$0	\$0	\$0	\$0	0%
Other Revenue							
Interest Revenue	208-000-380-1000	\$12,463	\$5,000	\$19,000	\$10,000	\$5,000	100%
Tif Subsidy Repayment	208-000-380-2000	\$42	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$12,505	\$5,000	\$19,000	\$10,000	\$5,000	100%
Total Revenue Source:		\$259,295	\$245,000	\$137,216	\$130,000	-\$115,000	-46.9%



Telecommunication Tax Account (Fund 100-009)

The City levies a 5% Telecommunication tax. Historically this tax had been used to fund capital projects with an emphasis on street and stormwater improvements; however, beginning in FY2019, the tax is being used to fund 911 consolidation expenses paid to Tazewell County Consolidated Communications (TC3)

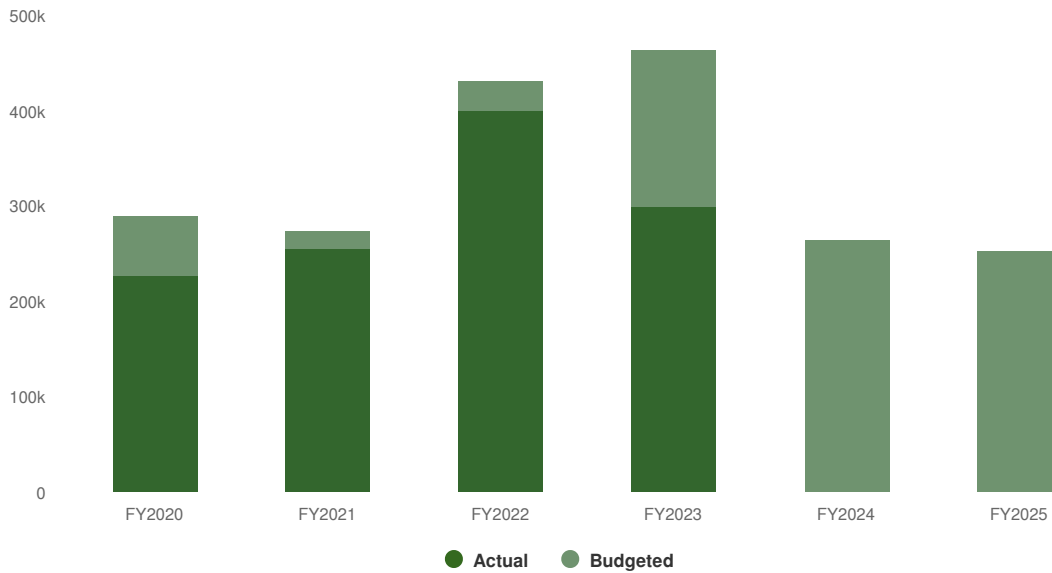
Summary of Fund Expenditures

Telecommunication taxes has historically paid for both the Police and Fire portions of the contract and as such has been transferred to the Police and Fire & Rescue Departments of the General Fund.

Proposed Expenditures

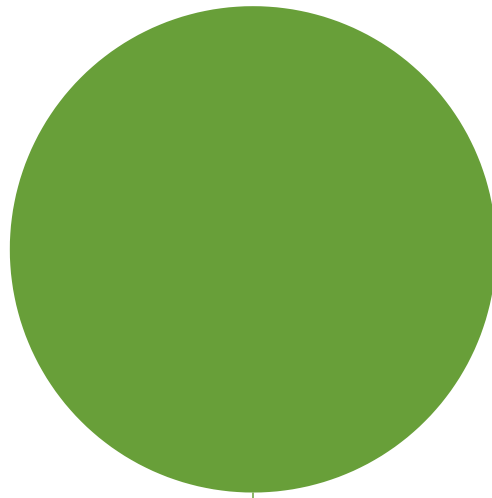
\$253,628 **-\$10,372**
(-3.93% vs. prior year)

Telecommunications Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Other Financing Uses						
Trsf To Police	100-009-950-4000	\$259,980	\$264,000	\$214,444	-\$49,556	-18.8%
Trsf To Fire	100-009-950-7000	\$39,172	\$0	\$39,184	\$39,184	N/A
Total Other Financing Uses:		\$299,152	\$264,000	\$253,628	-\$10,372	-3.9%
Total Expense Objects:		\$299,152	\$264,000	\$253,628	-\$10,372	-3.9%

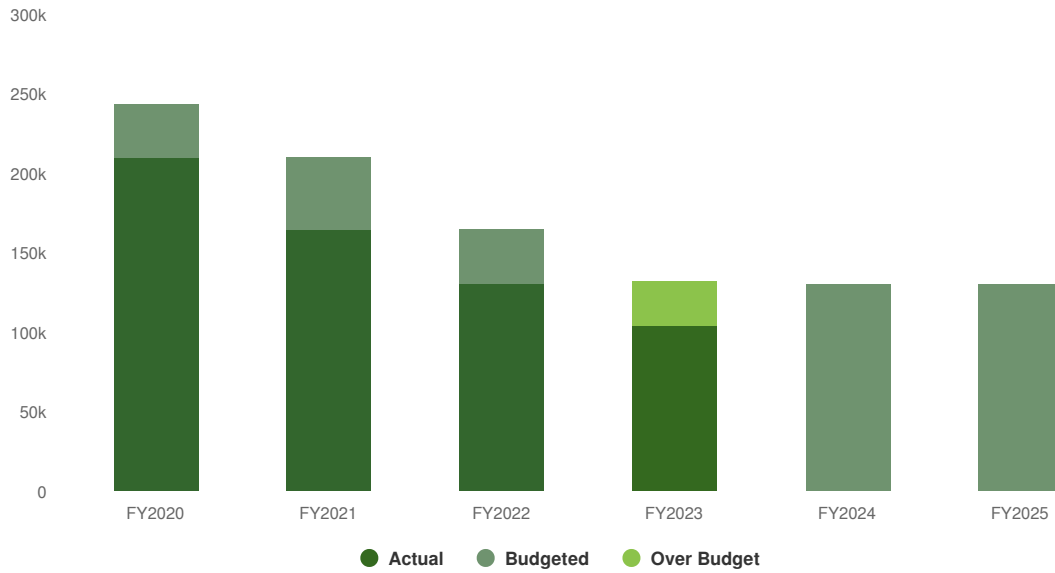
Summary of Fund Revenue

Telecommunication taxes as collected by the State have been declining over the past 10 years. Surplus funds have been used to supplement the taxes in paying the contractual obligations to TC3. These surplus funds are projected to be depleted in coming years and alternative funding will need to be identified.

\$130,000 **\$0**
(0.00% vs. prior year)

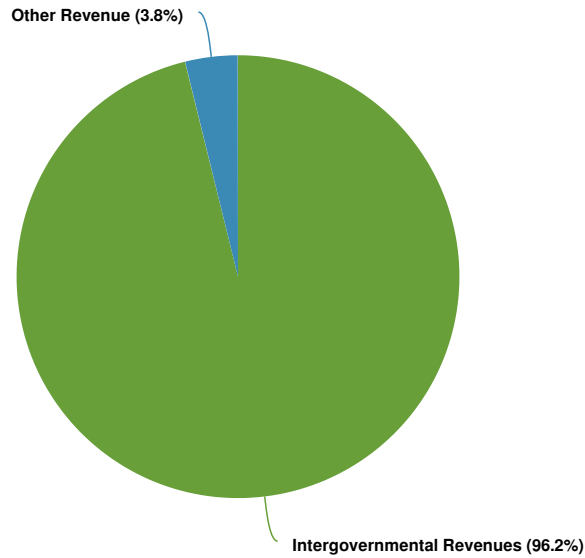


Telecommunications Tax Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenues						



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Telecommunication Tax	100-009-340-1000	\$125,971	\$125,000	\$125,000	\$0	0%
Total Intergovernmental Revenues:		\$125,971	\$125,000	\$125,000	\$0	0%
Other Revenue						
Interest	100-009-380-1000	\$9,195	\$5,000	\$5,000	\$0	0%
Total Other Revenue:		\$9,195	\$5,000	\$5,000	\$0	0%
Total Revenue Source:		\$135,166	\$130,000	\$130,000	\$0	0%



Tourism/Economic Development Account - Fund 100, Department 005

The City allocates resources intended to generate income, employment and enhanced quality of life through increased tourism and economic development.

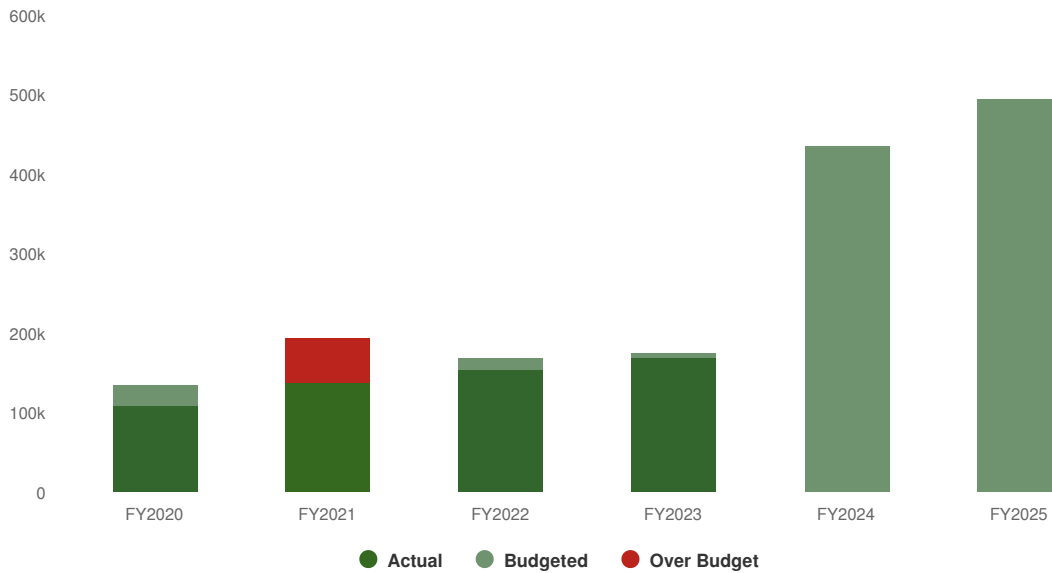
Summary of Fund Expenditures

This fund assists with business attraction and retention and marketing of the City. The FY2025 budget includes \$300,000 that can be used towards possible private development or redevelopment assistance anywhere within the city limits, including the Square. The TIF Fund has traditionally provided financial assistance for eligible projects on the Square, but limited funds will be available in the near future until the TIF Fund begins to replenish from additional property tax increment.

Proposed Expenditures

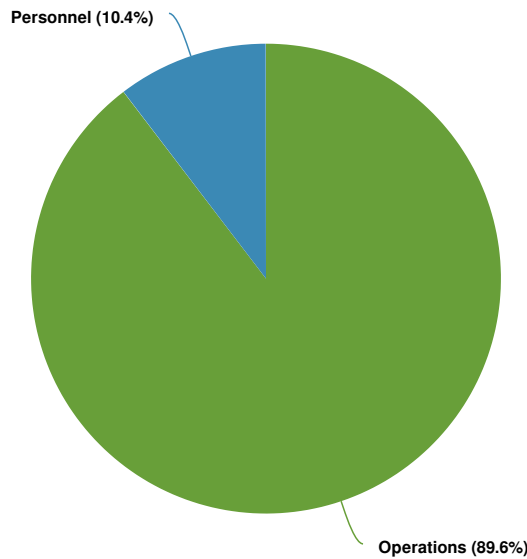
\$493,580 **\$58,255**
(13.38% vs. prior year)

Tourism/Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-005-410-1000	\$49,787	\$52,500	\$44,000	\$40,000	-\$12,500	-23.8%
Unused Sick Time/Chip	100-005-410-3000	\$564	\$800	\$600	\$600	-\$200	-25%
Group Insurance	100-005-450-1000	\$12,257	\$13,000	\$9,000	\$9,500	-\$3,500	-26.9%
Health Savings Plan Contrib.	100-005-450-1100	\$857	\$900	\$900	\$950	\$50	5.6%
Payroll Taxes - Unemployment	100-005-450-2000	\$62	\$100	\$80	\$100	\$0	0%
Total Personnel:		\$63,526	\$67,300	\$54,580	\$51,150	-\$16,150	-24%
Operations							
Contractual Services	100-005-510-9000	\$51,750	\$60,000	\$58,500	\$70,000	\$10,000	16.7%
Legal Fees	100-005-530-2000	\$176	\$10,000	\$2,500	\$10,000	\$0	0%
Communications	100-005-550-1500	\$170	\$200	\$200	\$200	\$0	0%
Membership Dues	100-005-560-1000	\$10,655	\$11,025	\$11,025	\$10,930	-\$95	-0.9%
Training	100-005-560-1500	\$200	\$1,700	\$600	\$1,200	-\$500	-29.4%



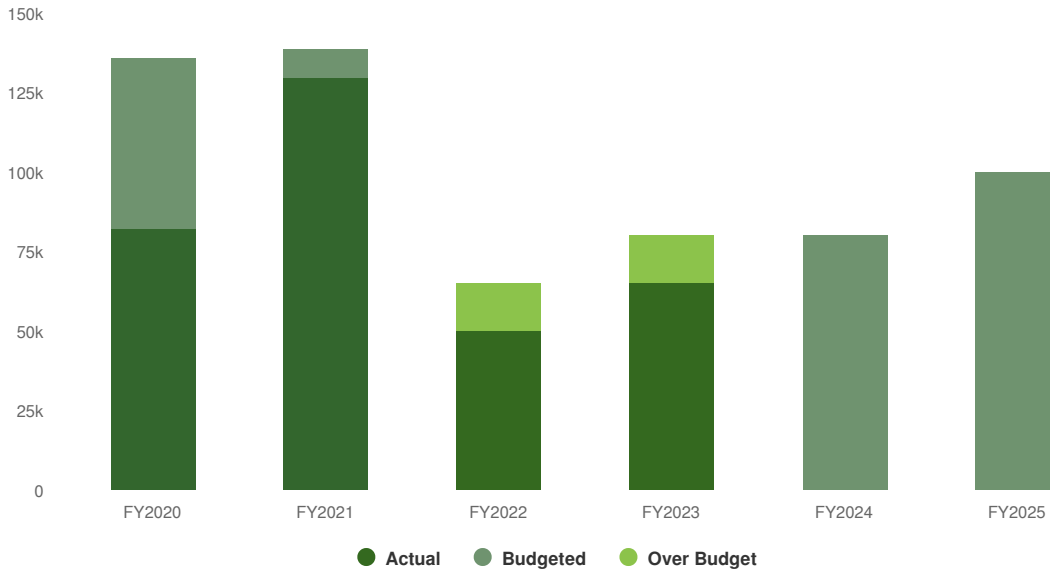
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Miscellaneous Expense	100-005-910-9000	\$0	\$100	\$50	\$100	\$0	0%
Misc. Tourism Expenses	100-005-910-9200	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0%
Economic Development Expenses	100-005-910-9300	\$14,570	\$270,000	\$130,000	\$335,000	\$65,000	24.1%
Total Operations:		\$92,522	\$368,025	\$217,875	\$442,430	\$74,405	20.2%
Total Expense Objects:		\$156,049	\$435,325	\$272,455	\$493,580	\$58,255	13.4%

Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted.

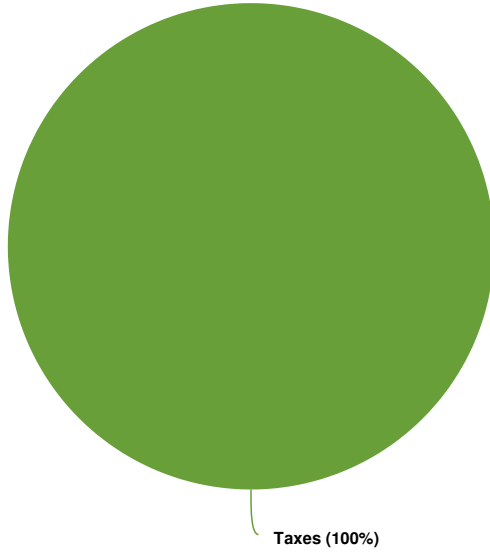
\$100,000 **\$20,000**
(25.00% vs. prior year)

Tourism/Economic Development Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Hotel/Motel Tax	100-005-310-2000	\$90,690	\$80,000	\$100,000	\$20,000	25%
Total Taxes:		\$90,690	\$80,000	\$100,000	\$20,000	25%
Total Revenue Source:		\$90,690	\$80,000	\$100,000	\$20,000	25%



W. Holland Street Special Service Area - Fund 431

This fund records the transactions related to the public and private street and stormwater improvements for the W. Holland Street Special Service Area which was approved during FY2020. The project was completed during FY2022, along with water and sewer improvements accounted for in the enterprise funds.

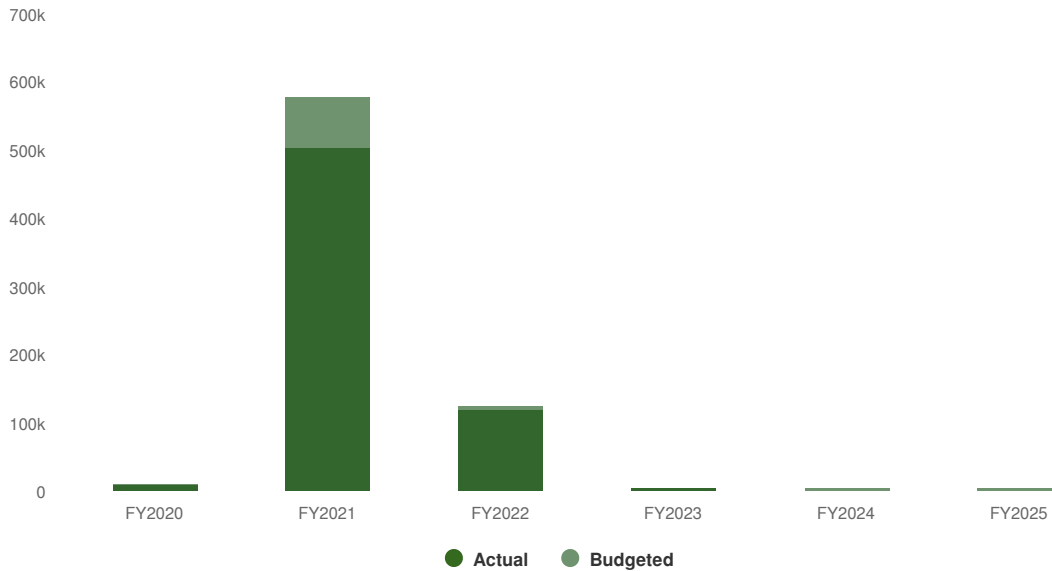
Summary of Fund Expenditures

There are no expenses planned for FY2025 other than the fund records a transfer to General Fund for the Special Service Area property taxes received.

Proposed Expenditures

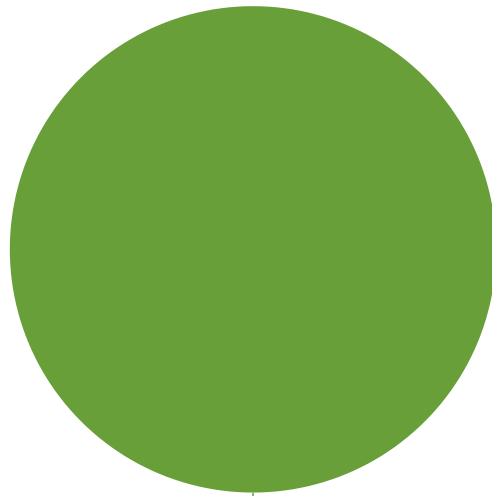
\$4,500 **\$0**
(0.00% vs. prior year)

W. Holland Street SSA Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Transfer To General	431-000-950-1000	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Other Financing Uses:		\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Expense Objects:		\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%

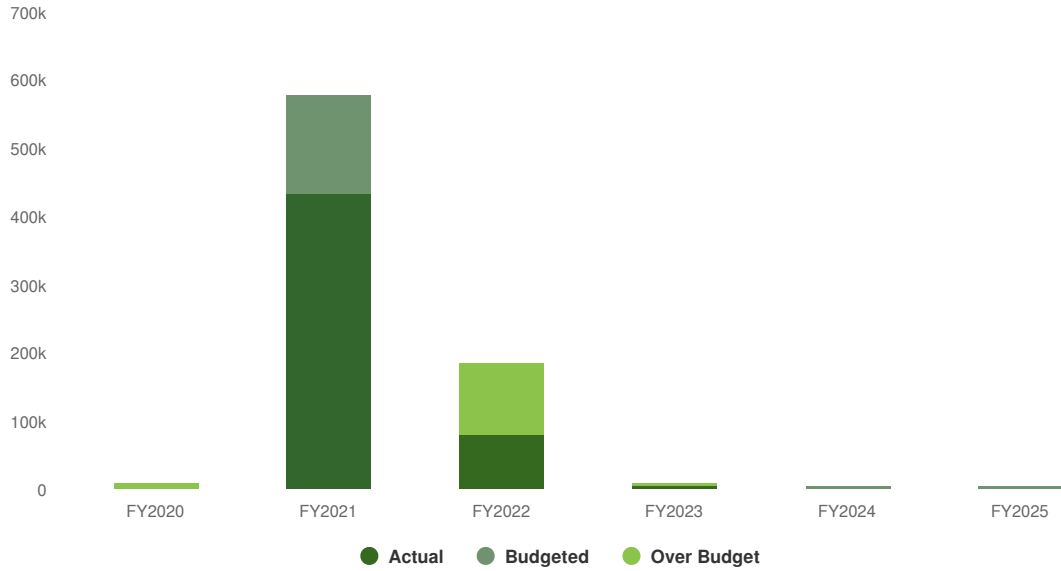
Summary of Fund Revenue

The Special Service Area property taxes will be received for a total of ten years through FY2030.

\$4,500 **\$0**
(0.00% vs. prior year)

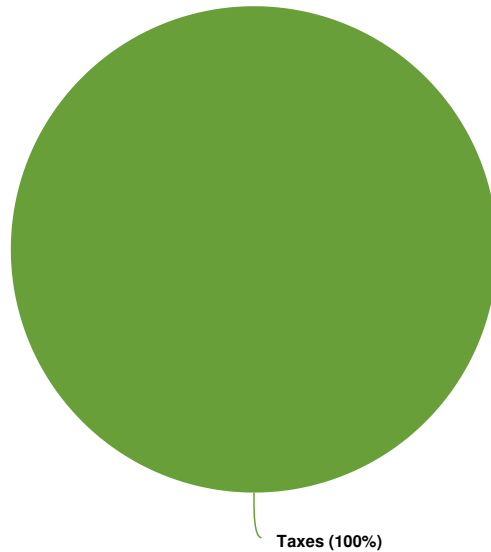


W. Holland Street SSA Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Taxes							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Property Taxes	431-000-310-1000	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Taxes:		\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Other Financial Sources							
Trsf. From Gen. Corp. Unrestr.	431-000-390-1000	\$3,748	\$0	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$3,748	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$8,248	\$4,500	\$4,500	\$4,500	\$0	0%



WACC Debt Service Fund - Fund 303

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of bonds for the Washington Area Community Center/Five Points project.

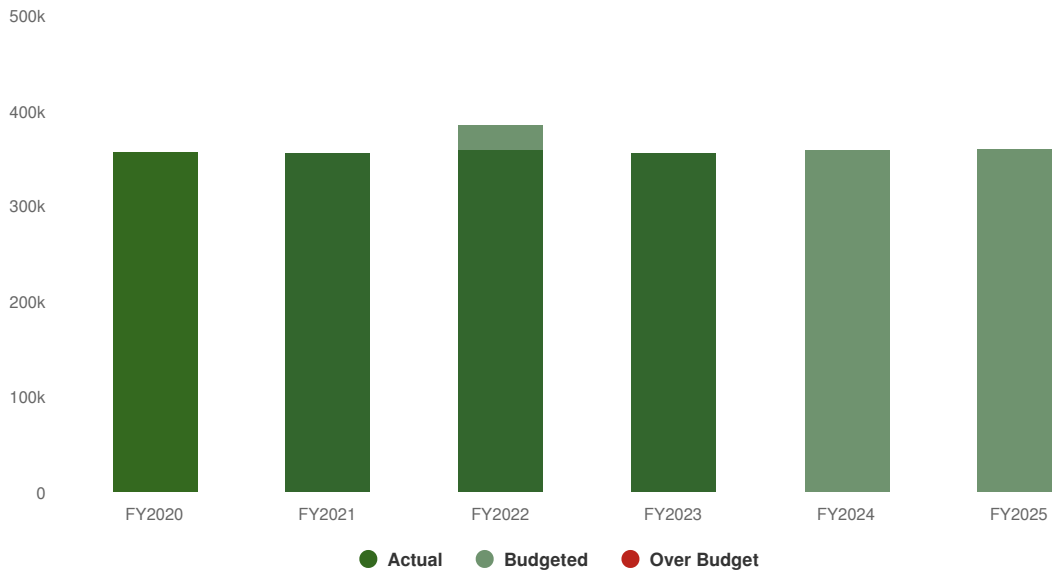
Summary of Fund Expenditures

The bonds, originally issued in 2006, were refinanced in 2015 with Busey Bank and will be retired in May 2029.

Proposed Expenditures

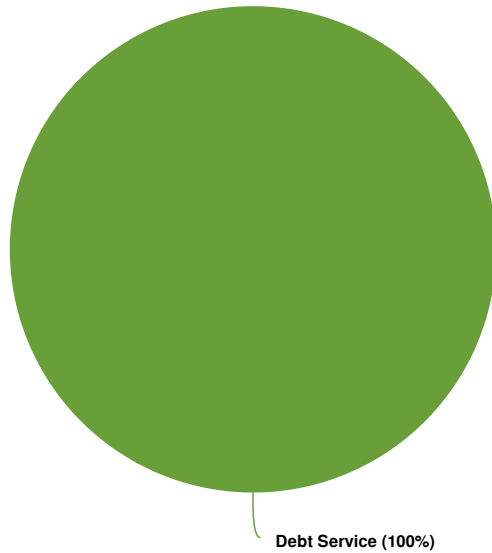
\$360,812 **\$2,250**
(0.63% vs. prior year)

WACC Debt Service Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Debt Service							
Wacc Bond - Principal	303-000-700-1000	\$295,000	\$305,000	\$305,000	\$315,000	\$10,000	3.3%
Wacc Bond - Interest	303-000-700-1500	\$60,943	\$53,562	\$53,562	\$45,812	-\$7,750	-14.5%
Total Debt Service:		\$355,943	\$358,562	\$358,562	\$360,812	\$2,250	0.6%
Total Expense Objects:		\$355,943	\$358,562	\$358,562	\$360,812	\$2,250	0.6%

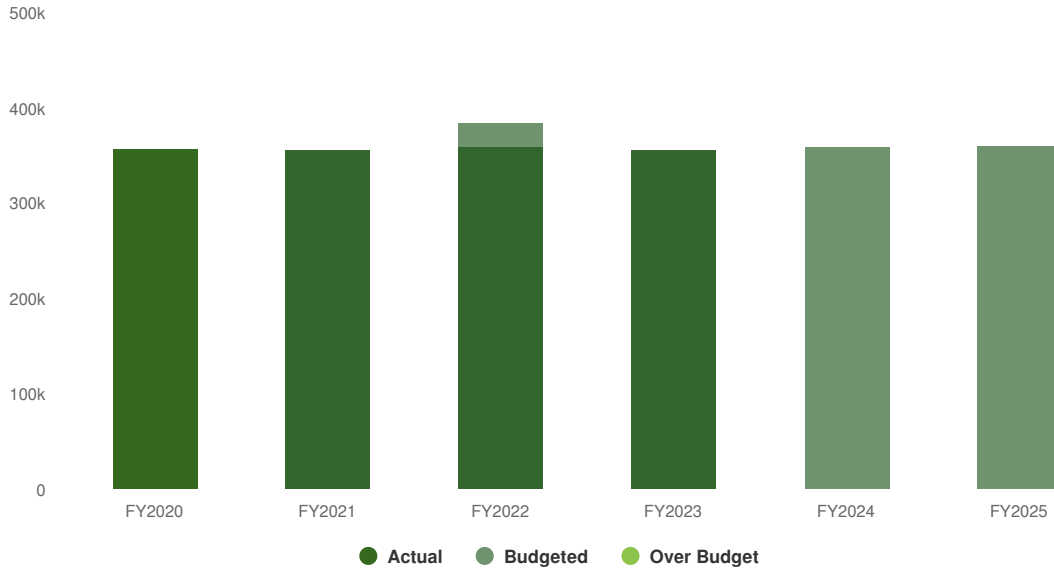
Summary of Fund Revenue

A .25% Home Rule Sales Tax provides funds for the repayment of the debt along with an annual payment from the Washington Area Community Center (WACC). The use agreement with WACC provided for a total payment to the City of \$1,250,000 in partial repayment of the bond over a 20-year period. The agreement was amended in 2021 to allow for a reduced payment in each of three years FY21, FY22, and FY23 with an additional payment added and extending the term to 2031. In 2023, the City Council approved an agreement agreeing to waive the remainder of the payments due from WACC.

\$360,812 **\$2,250**
 (0.63% vs. prior year)

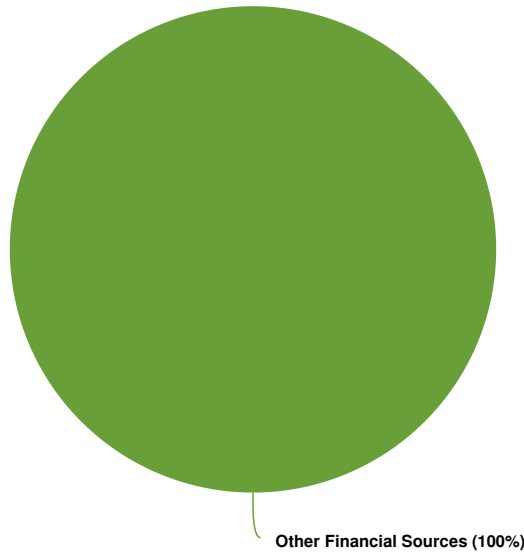


WACC Debt Service Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Revenue							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Interest Revenue	303-000-380-1000	\$48,831	\$0	\$0	\$0	\$0	0%
Wacc Payment	303-000-380-9100	\$51,169	\$75,000	\$0	\$0	-\$75,000	-100%
Total Other Revenue:		\$100,000	\$75,000	\$0	\$0	-\$75,000	-100%
Other Financial Sources							
Trsf. From General Fund	303-000-390-3000	\$255,943	\$283,562	\$358,562	\$360,812	\$77,250	27.2%
Total Other Financial Sources:		\$255,943	\$283,562	\$358,562	\$360,812	\$77,250	27.2%
Total Revenue Source:		\$355,943	\$358,562	\$358,562	\$360,812	\$2,250	0.6%



Water Fund - Fund 500

The City is responsible for the provision of safe and reliable potable water required for domestic consumption, business use and fire protection purposes in meeting current needs and sustaining future growth and development. The Water Fund is an enterprise fund with the goal of revenue from the system covering personnel, operations, debt service and capital expenditures.

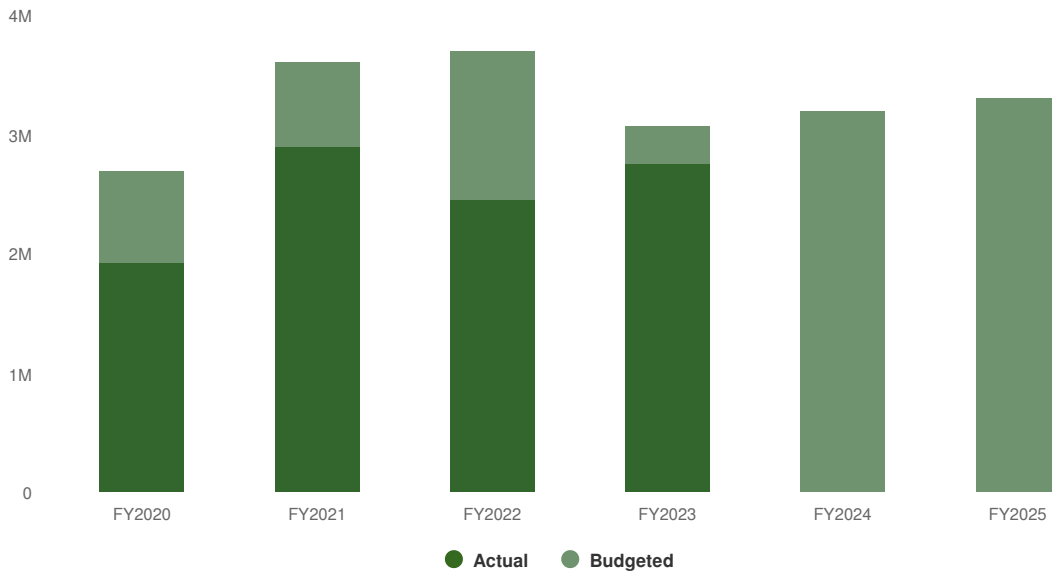
Summary of Fund Expenditures

The expenditures of the Water Fund include those to ensure proper treatment and safe distribution of water, along with facility and system capital improvements. Operational costs include both treatment and distribution related costs. Capital improvements include facility improvements and expansions and watermain extensions and replacements. Major capital improvements planned are the commencement of the Catherine Street watermain construction, Water Tower #2 topcoat and metal work, and WTP SCADA migration.

Proposed Expenditures

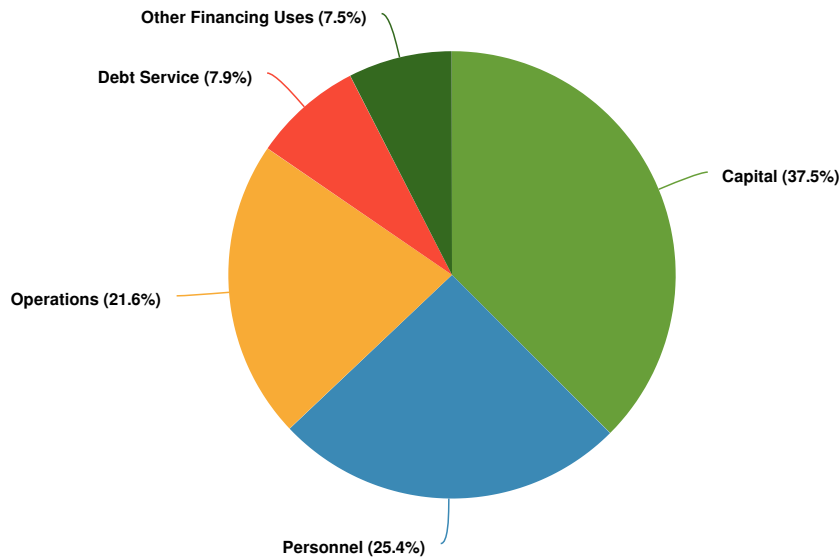
\$3,307,048 **\$113,032**
(3.54% vs. prior year)

Water Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	500-000-410-1000	\$473,421	\$513,000	\$515,000	\$573,000	\$60,000	11.7%
Salaries - Standby	500-000-410-1500	\$7,710	\$8,000	\$7,700	\$8,000	\$0	0%
Salaries - Over-Time	500-000-410-2000	\$30,773	\$30,000	\$38,500	\$35,000	\$5,000	16.7%
Unused Sick Time/Ghip	500-000-410-3000	\$1,146	\$8,000	\$1,000	\$8,300	\$300	3.8%
Salaries - Part-Time	500-000-420-1000	\$11,021	\$19,000	\$14,000	\$20,000	\$1,000	5.3%
Group Insurance	500-000-450-1000	\$112,220	\$123,000	\$115,000	\$123,000	\$0	0%
Health Savings Plan Contrib.	500-000-450-1100	\$9,118	\$9,000	\$9,000	\$9,800	\$800	8.9%
Retiree Health Insurance	500-000-450-1200	\$45,662	\$43,000	\$43,000	\$46,000	\$3,000	7%
Payroll Taxes - Unemployment	500-000-450-2000	\$1,064	\$1,300	\$1,200	\$1,300	\$0	0%
Workers Comp Insurance	500-000-450-2500	\$12,099	\$10,000	\$12,500	\$12,000	\$2,000	20%
Uniform Allowance	500-000-470-1000	\$2,540	\$2,500	\$2,500	\$4,500	\$2,000	80%
Total Personnel:		\$706,775	\$766,800	\$759,400	\$840,900	\$74,100	9.7%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Operations							
R&M - Building Contractual	500-000-510-1000	\$7,787	\$10,000	\$4,300	\$7,000	-\$3,000	-30%
R&M - Equipment (Contractual)	500-000-510-1500	\$8,803	\$8,000	\$3,350	\$7,000	-\$1,000	-12.5%
R&M - System (Contractual)	500-000-510-9000	\$24,446	\$35,000	\$12,000	\$67,000	\$32,000	91.4%
Engineering Fees	500-000-530-1500	\$24,716	\$5,000	\$0	\$10,000	\$5,000	100%
Legal Fees	500-000-530-2000	\$5,609	\$10,000	\$4,000	\$10,000	\$0	0%
Drug & Alcohol Testing Exp	500-000-530-2500	\$31	\$200	\$100	\$500	\$300	150%
Data Processing Support	500-000-530-3000	\$26,640	\$30,300	\$30,550	\$31,000	\$700	2.3%
Professional Fees	500-000-530-4000	\$2,941	\$50,700	\$20,000	\$45,000	-\$5,700	-11.2%
Water Testing	500-000-530-5000	\$7,748	\$10,000	\$10,000	\$12,000	\$2,000	20%
Postage Expenses	500-000-550-1000	\$14,486	\$13,000	\$13,000	\$13,000	\$0	0%
Communications	500-000-550-1500	\$14,999	\$17,100	\$15,000	\$18,000	\$900	5.3%
Printing/Advertising Fees	500-000-550-2500	\$4,921	\$5,500	\$6,000	\$6,500	\$1,000	18.2%
Membership Dues	500-000-560-1000	\$1,134	\$1,400	\$1,600	\$1,500	\$100	7.1%
Training	500-000-560-1500	\$2,248	\$4,000	\$6,000	\$7,000	\$3,000	75%
Reference Materials/Manuals	500-000-560-2500	\$281	\$500	\$250	\$500	\$0	0%
Software	500-000-560-3000	\$9,071	\$15,265	\$6,000	\$15,000	-\$265	-1.7%
Electricity	500-000-570-3000	\$140,159	\$130,000	\$150,000	\$150,000	\$20,000	15.4%
Heating	500-000-570-3500	\$5,897	\$5,000	\$5,000	\$5,000	\$0	0%
Property Insurance	500-000-590-1000	\$10,454	\$12,000	\$12,000	\$12,000	\$0	0%
Lease/Rent Expense	500-000-590-2000	\$9,634	\$6,000	\$4,000	\$5,000	-\$1,000	-16.7%
R&M - Building (Commodities)	500-000-610-1000	\$6,345	\$3,000	\$4,400	\$4,000	\$1,000	33.3%
R&M - Equipment (Commodities)	500-000-610-1500	\$2,794	\$3,000	\$2,600	\$3,000	\$0	0%
R&M - System (Commodities)	500-000-610-9000	\$71,570	\$50,000	\$50,000	\$65,000	\$15,000	30%
Office Supplies	500-000-650-1000	\$263	\$500	\$500	\$500	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Operating Supplies	500-000-650-1500	\$11,034	\$12,000	\$10,500	\$14,000	\$2,000	16.7%
Health & Safety Equipment	500-000-650-1800	\$4,834	\$2,000	\$4,000	\$3,000	\$1,000	50%
Miscellaneous Equipment	500-000-650-2000	\$11,033	\$10,000	\$8,500	\$10,000	\$0	0%
Other Chemicals	500-000-650-3500	\$42,900	\$62,875	\$45,000	\$62,200	-\$675	-1.1%
Softener Salt	500-000-650-3900	\$105,631	\$134,200	\$105,000	\$126,000	-\$8,200	-6.1%
Miscellaneous Expense	500-000-910-9000	\$1,106	\$1,000	\$1,000	\$1,000	\$0	0%
Collection Expenses	500-000-910-9800	\$36	\$0	\$0	\$0	\$0	0%
Bad Debts	500-000-910-9900	\$2,231	\$3,500	\$3,500	\$3,800	\$300	8.6%
Total Operations:		\$581,780	\$651,040	\$538,150	\$715,500	\$64,460	9.9%
Debt Service							
Principal - Amr Loan	500-000-700-1100	\$236,042	\$241,963	\$241,991	\$247,998	\$6,035	2.5%
Amr Loan Interest	500-000-700-1600	\$22,796	\$19,351	\$19,324	\$13,317	-\$6,034	-31.2%
Total Debt Service:		\$258,838	\$261,314	\$261,315	\$261,315	\$1	0%
Capital							
Purchase - Equipment	500-000-800-1500	\$10,677	\$15,000	\$7,500	\$15,000	\$0	0%
Purchase - Building/Property	500-000-800-2000	\$14,015	\$30,000	\$20,000	\$15,000	-\$15,000	-50%
Purchase - System	500-000-800-3000	\$916,397	\$1,027,500	\$1,037,000	\$1,075,000	\$47,500	4.6%
Purchase - System Engineering	500-000-800-3100	\$101,080	\$106,250	\$117,000	\$120,000	\$13,750	12.9%
Purchase - System Legal	500-000-800-3200	\$0	\$0	\$0	\$5,000	\$5,000	N/A
Purchase - Meters	500-000-800-5000	\$30,974	\$10,500	\$10,500	\$10,500	\$0	0%
Total Capital:		\$1,073,143	\$1,189,250	\$1,192,000	\$1,240,500	\$51,250	4.3%
Other Financing Uses							
Transfer To Merf	500-000-950-1800	\$64,100	\$139,000	\$139,000	\$92,000	-\$47,000	-33.8%
Transfer To Building Mtnc. Fund	500-000-950-1900	\$6,500	\$105,312	\$105,312	\$56,000	-\$49,312	-46.8%
Transfer To Cap Repl Fund	500-000-950-2000	\$0	\$0	\$0	\$19,133	\$19,133	N/A
Transfer To Legislative/Admin	500-000-950-3500	\$380	\$0	\$0	\$0	\$0	0%



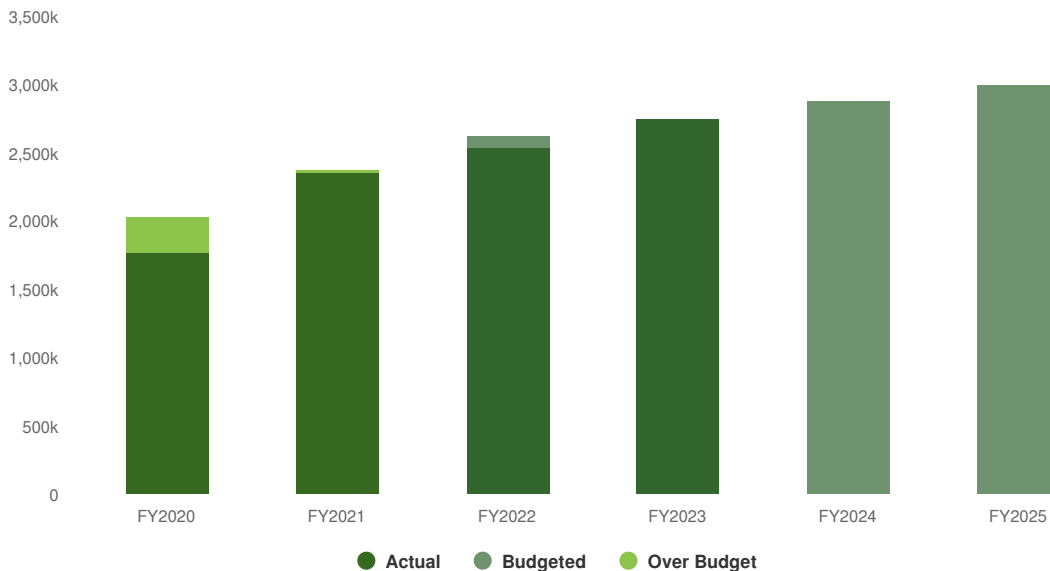
Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Transfer To Soc. Sec./Mc	500-000-950-4900	\$41,000	\$44,000	\$44,000	\$49,000	\$5,000	11.4%
Transfer To Imrf	500-000-950-5000	\$17,500	\$19,000	\$19,000	\$19,000	\$0	0%
Transfer To City Hall	500-000-950-6000	\$12,441	\$18,300	\$14,180	\$13,700	-\$4,600	-25.1%
Total Other Financing Uses:		\$141,921	\$325,612	\$321,492	\$248,833	-\$76,779	-23.6%
Total Expense Objects:		\$2,762,457	\$3,194,016	\$3,072,357	\$3,307,048	\$113,032	3.5%

Summary of Fund Revenue

The consumption rates effective May 1, 2023 are \$5.47 per 1,000 gallons. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2023, the CPI-WTS was 5.2%. A rate study was completed during FY2019 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The water fixed fee is per account and was phased in as follows: \$5 for FY2020, with an additional \$4, \$3, \$2, and \$1 added for the next four fiscal years as adjusted annually by the CPI for Water/Trash/Sewer (CPI-WTS). The fixed fee effective May 1, 2024 is \$17.46 per account per month. A technology fee of \$3.85 per month for a single meter or \$5.50 per month for two meters was effective October 1, 2021 as a funding source for debt service due to the meter replacement/AMR project.

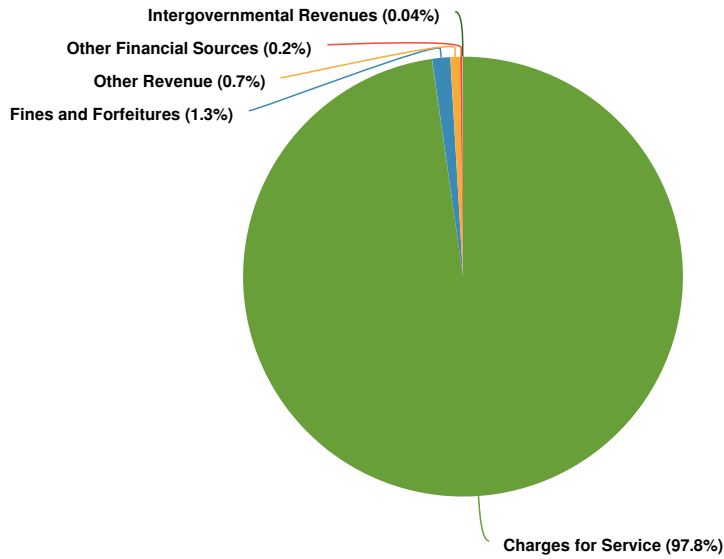
\$2,999,355 **\$112,225**
 (3.89% vs. prior year)

Water Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	500-000-340-4500	\$1,950	\$2,800	\$1,800	\$1,105	-\$1,695	-60.5%
Total Intergovernmental Revenues:		\$1,950	\$2,800	\$1,800	\$1,105	-\$1,695	-60.5%
Fines and Forfeitures							
Forfeited Inspection Fees	500-000-350-3000	\$400	\$0	\$0	\$0	\$0	0%
Water Late Pmt/Restoration Fee	500-000-350-5000	\$43,043	\$40,000	\$40,000	\$40,000	\$0	0%
Total Fines and Forfeitures:		\$43,443	\$40,000	\$40,000	\$40,000	\$0	0%
Charges for Service							
Metered Water Sales	500-000-360-1000	\$1,412,412	\$1,440,000	\$1,500,000	\$1,530,000	\$90,000	6.3%
Pumphouse Sales	500-000-360-1100	\$2,426	\$3,000	\$2,800	\$3,000	\$0	0%
Sale Of Water Meters / Radios	500-000-360-2000	\$6,784	\$4,000	\$4,000	\$4,000	\$0	0%
Technology Fee	500-000-360-3000	\$295,694	\$295,000	\$295,000	\$295,000	\$0	0%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Infrastructure Fixed Fee	500-000-360-4000	\$964,231	\$1,062,000	\$1,074,000	\$1,100,000	\$38,000	3.6%
Total Charges for Service:		\$2,681,547	\$2,804,000	\$2,875,800	\$2,932,000	\$128,000	4.6%
Fees							
Water Construction Fee	500-000-370-5200	\$700	\$500	\$0	\$0	-\$500	-100%
Total Fees:		\$700	\$500	\$0	\$0	-\$500	-100%
Other Revenue							
Interest Revenue	500-000-380-1000	\$11,978	\$3,000	\$32,000	\$20,000	\$17,000	566.7%
Insurance Proceeds	500-000-380-3000	\$10,745	\$0	\$0	\$0	\$0	0%
Rebates / Incentives	500-000-380-4000	\$1,000	\$0	\$7,000	\$0	\$0	0%
Miscellaneous Revenue	500-000-380-9000	\$2,193	\$1,000	\$1,000	\$1,000	\$0	0%
Total Other Revenue:		\$25,916	\$4,000	\$40,000	\$21,000	\$17,000	425%
Other Financial Sources							
Transfer From Sewer Fund	500-000-390-2000	\$15,487	\$5,250	\$5,250	\$5,250	\$0	0%
Transfer From Cap. Repl.	500-000-390-7500	\$0	\$30,580	\$30,580	\$0	-\$30,580	-100%
Total Other Financial Sources:		\$15,487	\$35,830	\$35,830	\$5,250	-\$30,580	-85.3%
Total Revenue Source:		\$2,769,043	\$2,887,130	\$2,993,430	\$2,999,355	\$112,225	3.9%



Water Infrastructure Fixed Fees

Following is an analysis of the Water Infrastructure Fixed Fees that were implemented in FY2019.

City of Washington								
Water Infrastructure Fixed Fee								
	FY2019	FY2020	FY2021	FY2022	FY2023	Projected FY2024	Budget FY2025	Total
Revenue	4,386	344,956	608,283	798,654	964,231	1,074,000	1,100,000	4,894,510
Expenses								
Wells 6 & 9 VFD Impr.	30,375							30,375
Well #11 VFD Replacement		14,000						14,000
N. Lawndale Impr.		6,444	259,153	16,628				282,225
N. Lawndale Impr. Private Side		1,250	77,141	81,381				159,772
W. Holland Impr.			72,009	2,227				74,236
W. Holland Impr. Private Side				73,814				73,814
Hilldale Ave. Impr.			844	398,579	462,773	520,000	562,500	1,944,696
Hilldale Ave. Impr. Constr. Eng.				63,020	50,712	117,000	56,250	286,982
WTP1 Filter Rehab.		91,126	384,054					475,180
Water Tower #3 Design				7,446				7,446
S. Market Water Main Eng.				3,375				3,375
Water Tower Painting from O & M			337,850					337,850
WTP2 Block Repair			115,370					115,370
Multi-Port Valves				43,287				43,287
Farr Hue Water Main				13,349				13,349
Water Main Replacement							150,000	150,000
Wells 11 & 12 Water Upgrade					151,955			151,955
WTP2 Filter & Softener Media Repl.					263,167			263,167
WTP Loop Main					9,185	120,000	140,000	269,185
Hydrants				9,245				9,245
Wells 7 and 8 repairs					38,862			38,862
Freedom Parkway Water Main Repl.						250,000	250,000	500,000
WTP1 PLC Improvements						85,000	75,000	160,000
Business 24 Water Main Design Eng.							50,000	50,000
Leak Detection Services					30,000			30,000
Water Tower #2 Topcoat							325,000	325,000
WTP SCADA Mitigation							100,000	100,000
Catherine Street Watermain							550,000	550,000
Total Expenses	30,375	112,820	1,246,421	712,351	976,654	1,092,000	1,283,750	5,454,371
Revenue over (under) Expenses	(25,989)	232,136	(638,138)	86,303	(12,423)	(18,000)	(183,750)	(559,861)



Water Connection Fee Account - Fund 500-502

The City owns and operates two water treatment plants, multiple groundwater wells and a raw water transmission main. It faces the need to regularly improve, upgrade and/or expand these facilities to accommodate future growth and development.

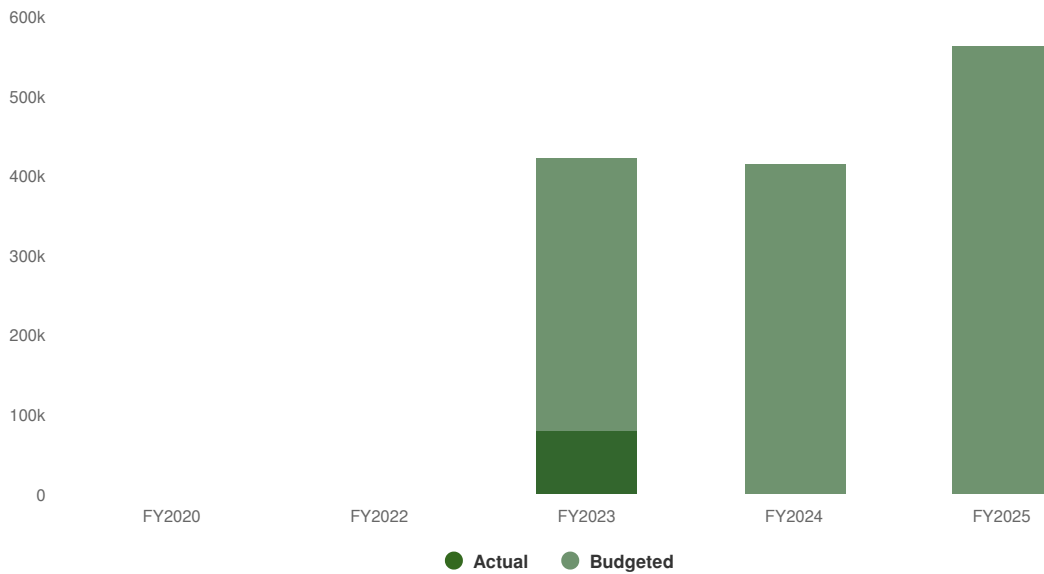
Summary of Fund Expenditures

All funds collected from Water Connection Fees are restricted for use in current and future expansion projects involving water treatment, ground water well development and/or related expenses involving the production and treatment of finished water. Funds are budgeted for FY2025 for a chlorination upgrade at Water Plant 1.

Proposed Expenditures

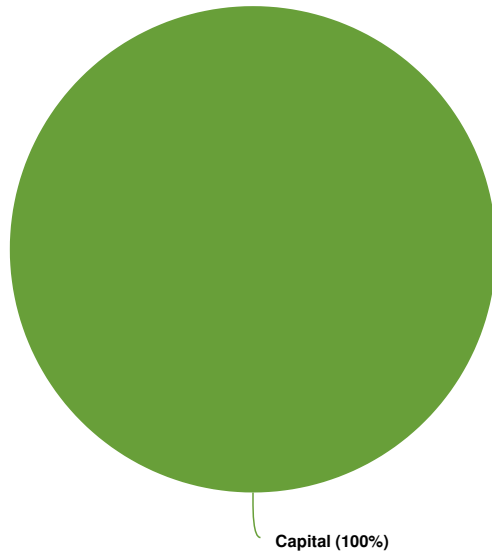
\$565,000 **\$150,000**
(36.14% vs. prior year)

Water Connection Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Capital							
Purch. Sys. - Conn. Fees	500-502-800-3000	\$0	\$390,000	\$0	\$400,000	\$10,000	2.6%
Purch. Eng. - Conn. Fees	500-502-800-3100	\$58,681	\$25,000	\$25,000	\$165,000	\$140,000	560%
Total Capital:		\$58,681	\$415,000	\$25,000	\$565,000	\$150,000	36.1%
Total Expense Objects:		\$58,681	\$415,000	\$25,000	\$565,000	\$150,000	36.1%

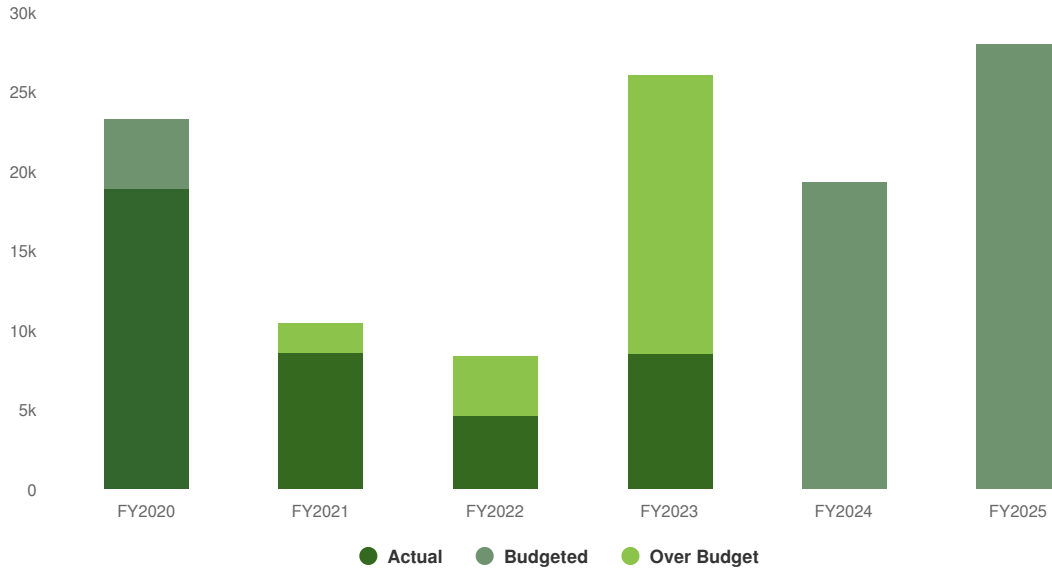
Summary of Fund Revenue

The City charges a Water Connection Fee for each and every new connection made to the water system. The water connection fee is \$415.00 per each residential dwelling. Fees for non-residential uses vary based on the size of the water meter.

\$28,000 **\$8,700**
 (45.08% vs. prior year)

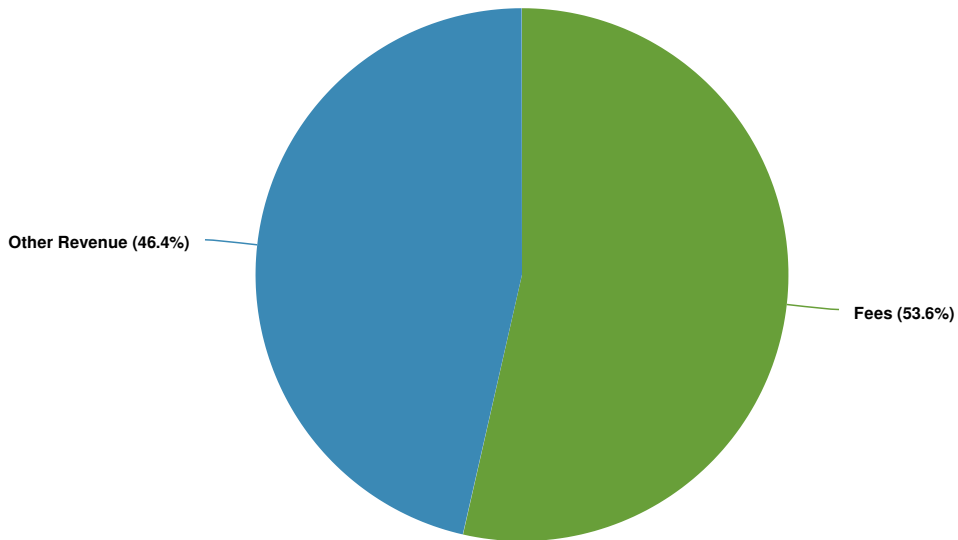


Water Connection Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Fees							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Water Connection Fees	500-502-370-5000	\$17,399	\$6,300	\$6,300	\$15,000	\$8,700	138.1%
Total Fees:		\$17,399	\$6,300	\$6,300	\$15,000	\$8,700	138.1%
Other Revenue							
Interest Revenue	500-502-380-1000	\$13,986	\$13,000	\$16,000	\$13,000	\$0	0%
Total Other Revenue:		\$13,986	\$13,000	\$16,000	\$13,000	\$0	0%
Total Revenue Source:		\$31,385	\$19,300	\$22,300	\$28,000	\$8,700	45.1%



Water Subdivision Development Fee Account - Fund 500-501

The City operates a public water distribution system: elevated tanks, water mains, booster stations, etc. Like any public utility, the City must regularly extend, improve, and/or upgrade its water distribution system to enable and support future growth and development.

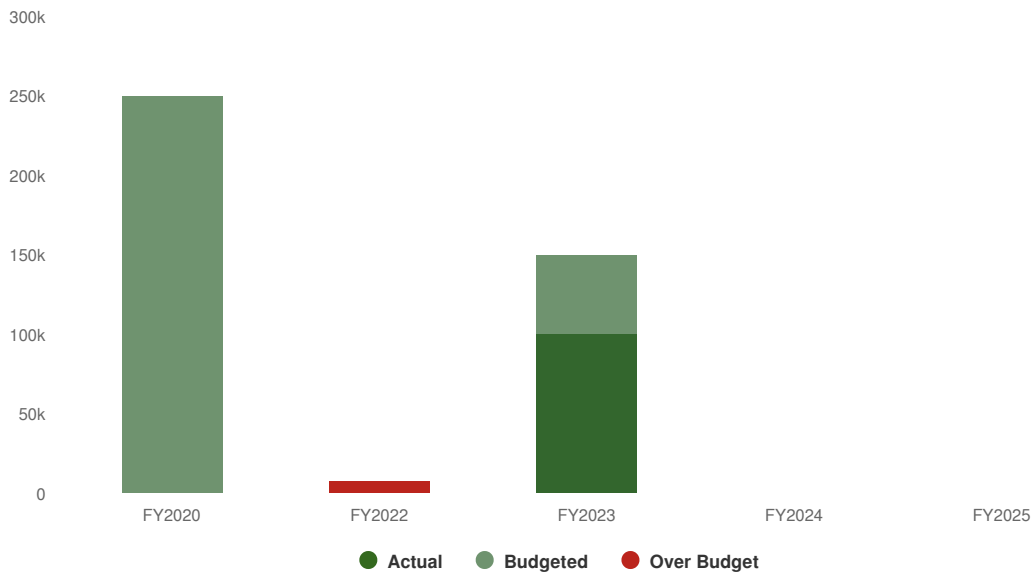
Summary of Fund Expenditures

All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development. There are no expenditures planned in FY2025 from the Water Subdivision Development Fee Account.

Proposed Expenditures

\$0 **\$0**
(0.00% vs. prior year)

Water Subdivision Development Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Capital							
Purch. Eng. - Sub. Dev. Fees	500-501-800-3100	\$0	\$0	\$46,000	\$0	\$0	0%
Total Capital:		\$0	\$0	\$46,000	\$0	\$0	0%
Total Expense Objects:		\$0	\$0	\$46,000	\$0	\$0	0%

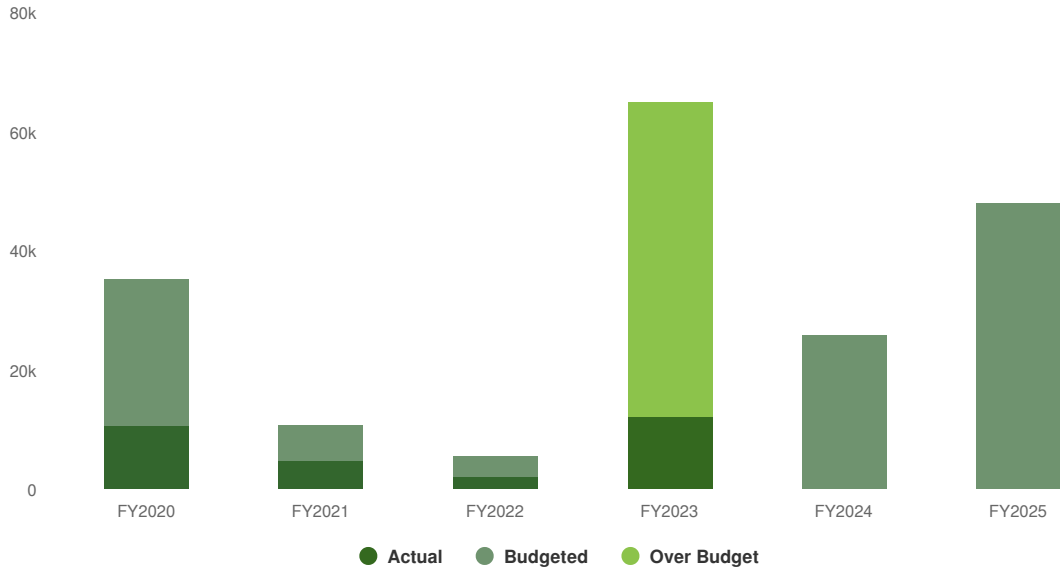
Summary of Fund Revenue

The City charges a Water Subdivision Development Fee in the amount of \$1,105.00 per residential dwelling unit and \$3,291.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater.

\$48,000 **\$22,000**
 (84.62% vs. prior year)

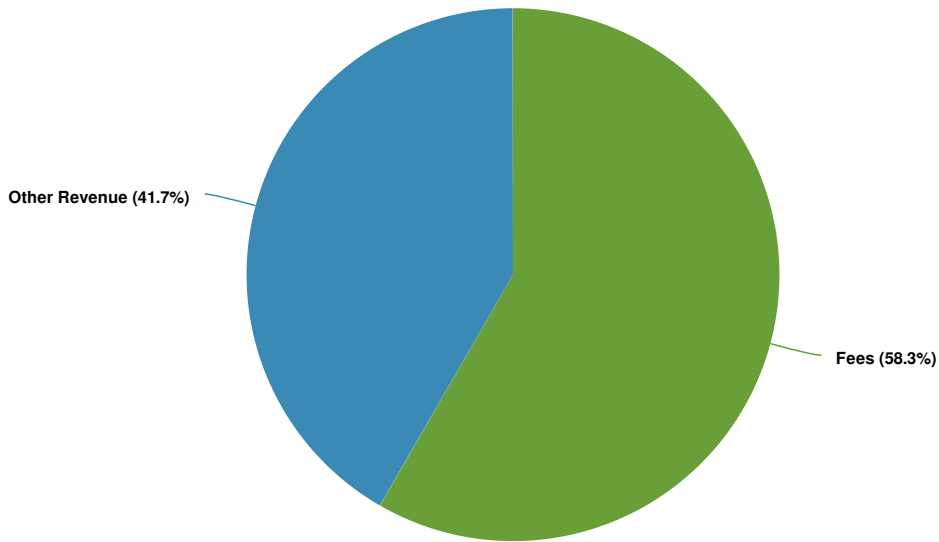


Water Subdivision Development Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Fees						
Subdivision Development Fees	500-501-370-5100	\$51,506	\$11,000	\$28,000	\$17,000	154.5%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Total Fees:		\$51,506	\$11,000	\$28,000	\$17,000	154.5%
Other Revenue						
Interest Revenue	500-501-380-1000	\$13,530	\$15,000	\$20,000	\$5,000	33.3%
Total Other Revenue:		\$13,530	\$15,000	\$20,000	\$5,000	33.3%
Total Revenue Source:		\$65,036	\$26,000	\$48,000	\$22,000	84.6%



Water Tower Reserve Account - Fund 500-503

The City owns and operates two elevated water towers and may build a third tank in the future dependent upon need. The cost to build, repair and maintain these tanks is significant and funds in this account are held in reserve for that purpose.

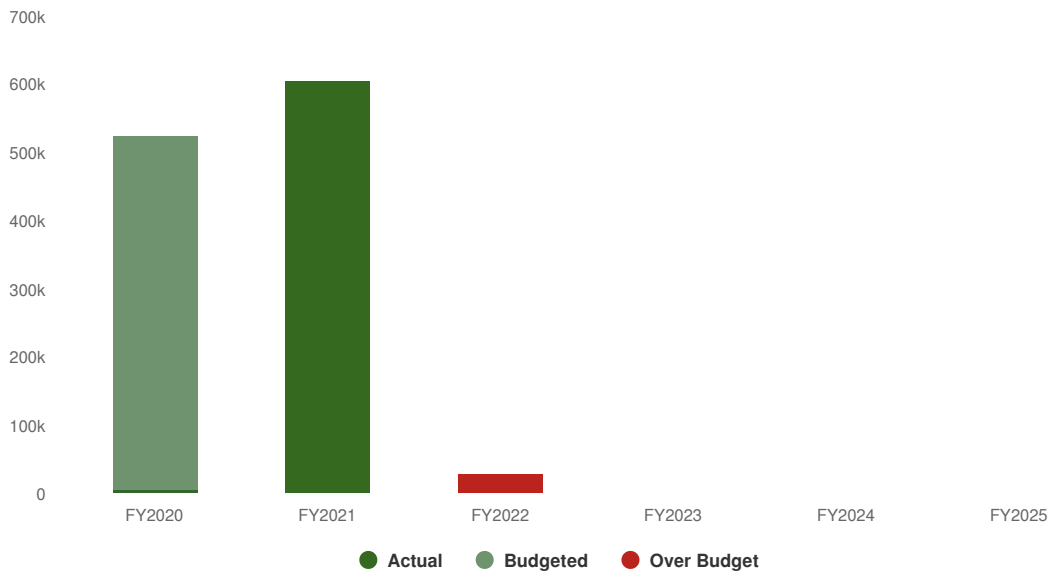
Summary of Fund Expenditures

There are no expenditures planned in FY2025 from the Water Tower Reserve Account.

Proposed Expenditures

\$0 **\$0**
(0.00% vs. prior year)

Water Tower Reserve Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2023 Actual	FY2024 Budget	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
No Data To Display						

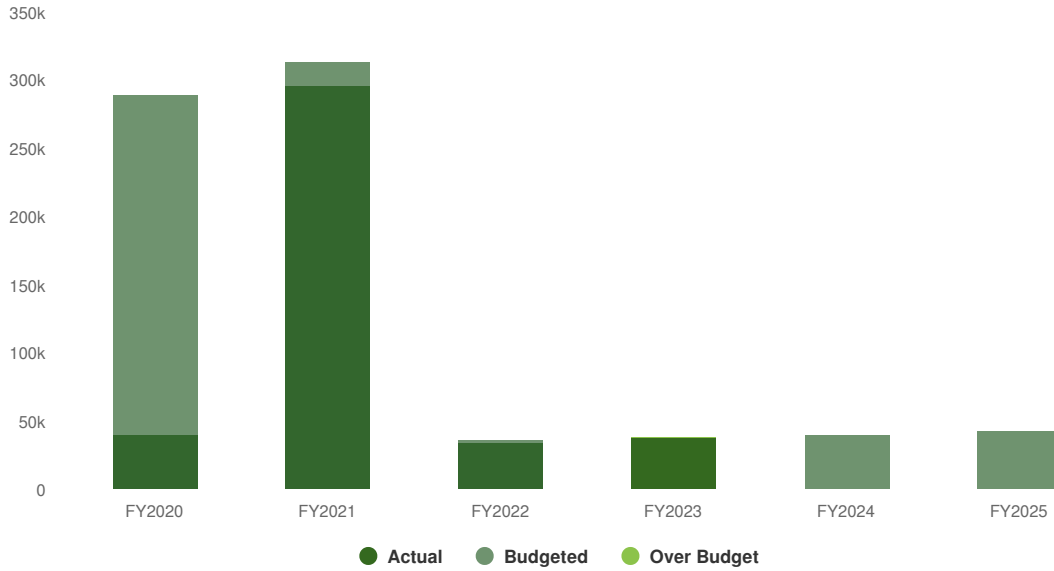
Summary of Fund Revenue

The City receives rental income from T-Mobile who has an antenna located on top of the water tower.

\$42,600 **\$2,900**
(7.30% vs. prior year)

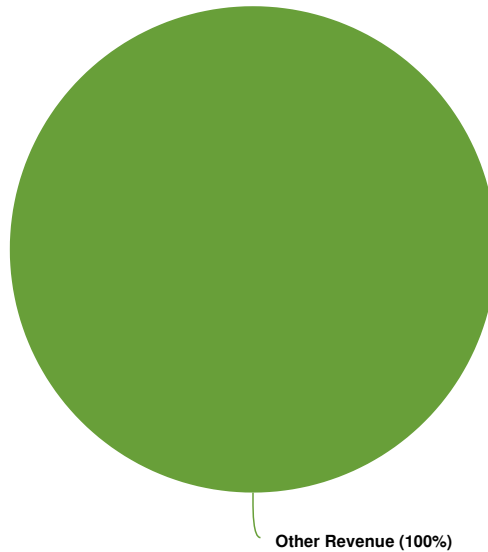


Water Tower Reserve Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Income	500-503-380-1000	\$1,589	\$1,500	\$4,000	\$3,200	\$1,700	113.3%



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Rental Income	500-503-380-2000	\$37,119	\$38,200	\$38,200	\$39,400	\$1,200	3.1%
Total Other Revenue:		\$38,708	\$39,700	\$42,200	\$42,600	\$2,900	7.3%
Total Revenue Source:		\$38,708	\$39,700	\$42,200	\$42,600	\$2,900	7.3%



SWM Debt Service Fund - Fund 318

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of the Stormwater Management 2023 General Obligation bond with a par value of \$4,735,000.

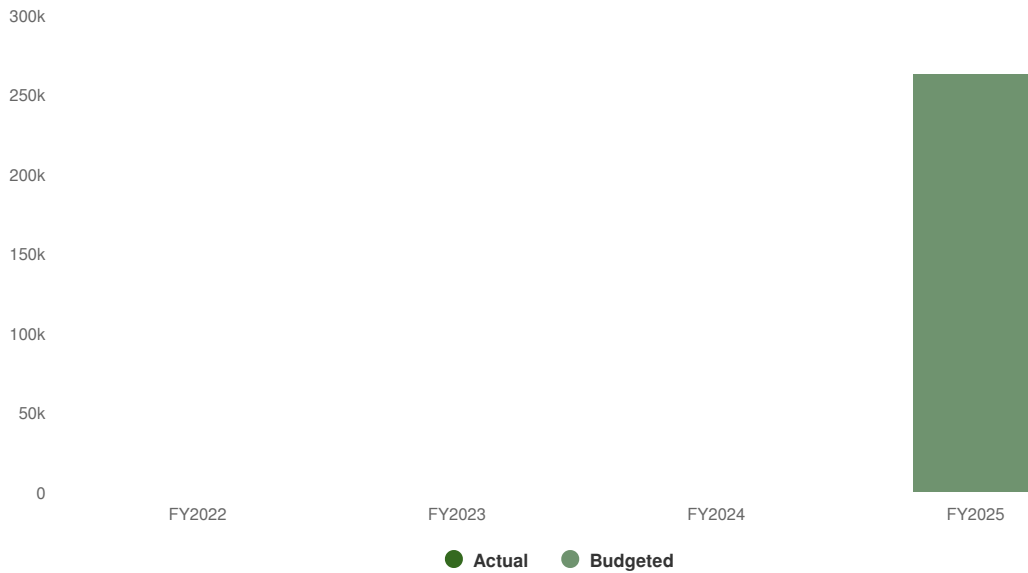
Summary of Fund Expenditures

The bonds were issued in October 2023 and are due in May 2038. They carry an interest rate of 5% and the first interest payments are due in May and November 2024 with the first principal payment due in May 2025.

Proposed Expenditures

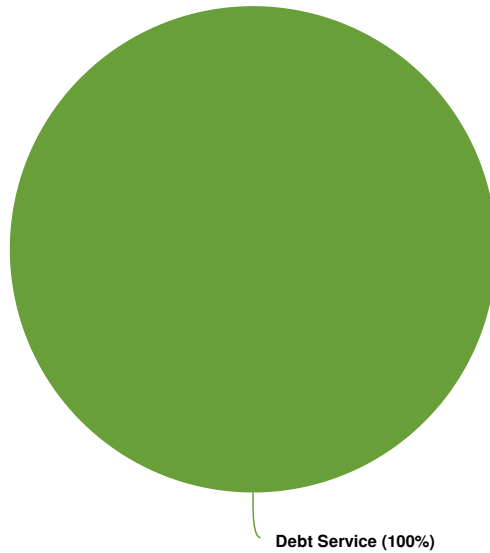
\$263,056 **\$263,056**
(100.00% vs. prior year)

SWM Project Debt Service Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Expense Objects							
Debt Service							
SWM Bond - Interest	318-000-700-1100	\$0	\$0	\$0	\$263,056	\$263,056	N/A
Total Debt Service:		\$0	\$0	\$0	\$263,056	\$263,056	N/A
Total Expense Objects:		\$0	\$0	\$0	\$263,056	\$263,056	N/A

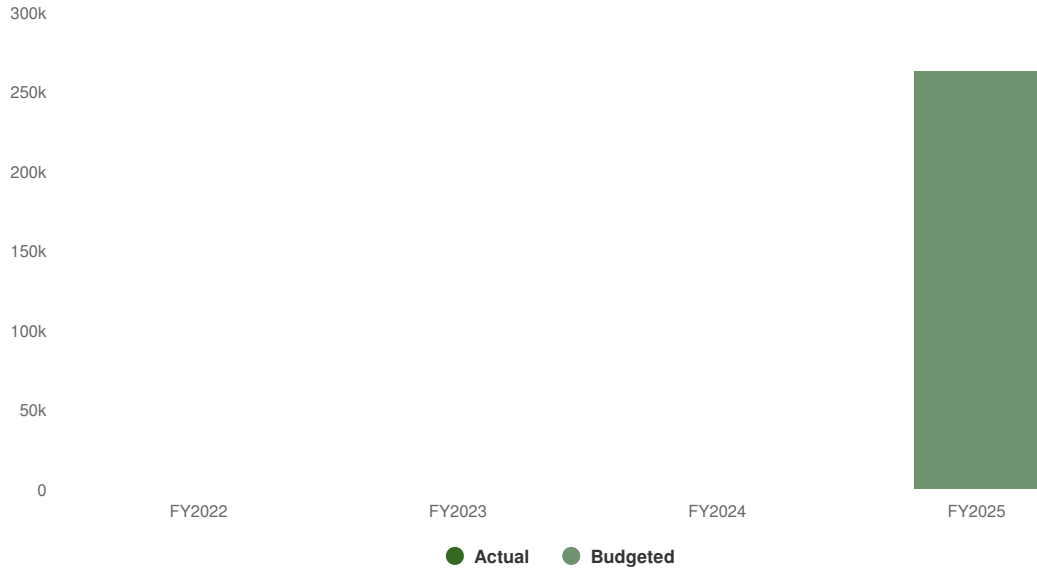
Summary of Fund Revenue

The .5% Home Rule Sales Tax that was effective in July 2022 provide the funding source to pay for the debt service. Accordingly, a transfer will be made from General Fund for the debt service payment due in FY2025.

\$263,056 **\$263,056**
 (100.00% vs. prior year)

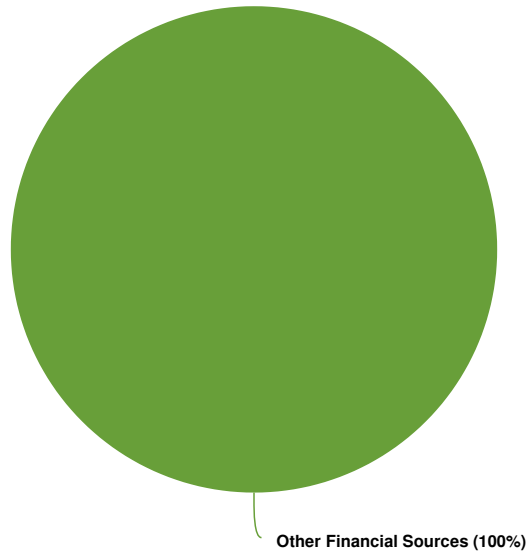


SWM Project Debt Service Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Revenue Source							
Other Financial Sources							



Name	Account ID	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)
Trsf. from General Fund	318-000-390-1000	\$0	\$0	\$0	\$263,056	\$263,056	N/A
Total Other Financial Sources:		\$0	\$0	\$0	\$263,056	\$263,056	N/A
Total Revenue Source:		\$0	\$0	\$0	\$263,056	\$263,056	N/A



CAPITAL IMPROVEMENTS

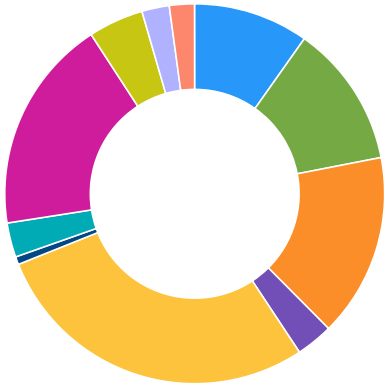


Capital Improvements: One-year Plan

Total Capital Requested \$19,842,120

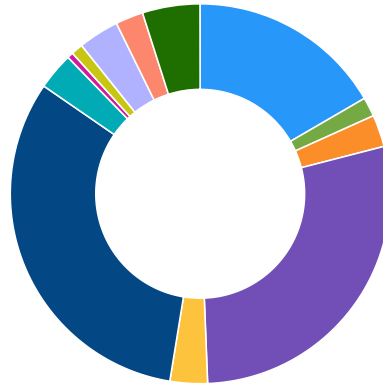
22 Capital Improvement Projects

Total Funding Requested by Department



● Building Maintenance Fund (10%)	\$1,943,120.00
● Catherine Street Impr. Fund (12%)	\$2,410,000.00
● Freedom Parkway/Lakeshore Dr. Impr. Fund (16%)	\$3,100,000.00
● Motorized Equipment Replacement Fund (3%)	\$625,000.00
● Nofsinger Realignment Capital Project Fund (28%)	\$5,600,000.00
● Safe Routes to Schools Fund (1%)	\$135,000.00
● Sewer Fund (3%)	\$580,000.00
● Stormwater Management Capital Proj. Fund (18%)	\$3,630,000.00
● Streets (5%)	\$929,000.00
● Water Connection Fee (2%)	\$465,000.00
● Water fund (2%)	\$425,000.00
TOTAL	\$19,842,120.00

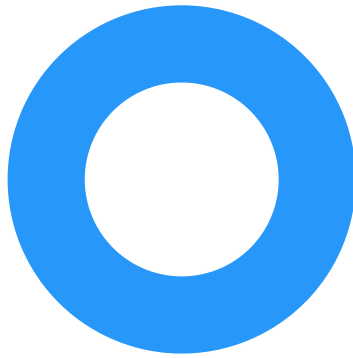
Total Funding Requested by Source



● Bond Proceeds (17%)	\$3,300,000.00
● Building Maintenance Fund (2%)	\$325,000.00
● General Fund - Police (3%)	\$540,120.00
● General Fund - Streets (28%)	\$5,634,000.00
● General Fund - SWM (3%)	\$630,000.00
● Grant Proceeds (32%)	\$6,358,000.00
● MERF (3%)	\$625,000.00
● Motor Fuel Tax - Rebuild IL (1%)	\$100,000.00
● Police Special Projects (1%)	\$200,000.00
● Sewer Fund (3%)	\$690,000.00
● Water Connection Fees (2%)	\$465,000.00
● Water Fund (5%)	\$975,000.00
TOTAL	\$19,842,120.00



Capital Costs Breakdown



● Capital Costs (100%) \$19,842,120.00
TOTAL \$19,842,120.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Freedom Parkway/Lakeshore Dr. Impr. Fund Requests

Itemized Requests for 2025

Freedom Parkway Extension **\$3,100,000**

The extension of Freedom Parkway from its eastern termini to N. Cummings.

Total: \$3,100,000

Streets Requests

Itemized Requests for 2025

Candlewood Historical Bridge Repair **\$600,000**

Repairing the Candlewood Bridge

Eagle Ave. Sidewalk Extension **\$150,000**

Adding new sidewalk from Central School parking lot to the signal at Business 24.

Fire Department Parking Lot Repaving **\$32,000**

Repave the Fire Department Parking Lot

Jackson Street Pedestrian Bridge Replacement **\$115,000**

Reconstructing the Jackson Street Pedestrian Bridge

West Jefferson Street Stub **\$32,000**

Mill and Overlay 1 block on West Jefferson Street by the Fire Department.

Total: \$929,000



Safe Routes to Schools Fund Requests

Itemized Requests for 2025

North/Grant SRTS **\$135,000**

Sidewalk installation along North Street from Main to Brief. Sidewalk installation along Grant Street from School Street to park property.

Total: \$135,000

Water fund Requests

Itemized Requests for 2025

Water Tower #2 Topcoat & Metal Work **\$325,000**

Repainting of the Topcoat on Water Tower #2 and recommended metal work.

Water Treatment Plant SCADA Migration **\$100,000**

SCADA Improvements at the Water Treatment Facilities

Total: \$425,000

Sewer Fund Requests

Itemized Requests for 2025

New Sewer Main Construction **\$50,000**

New Sewer Main Construction or Replacement

Sewer CIPP Main Lining **\$350,000**

CIPP Lining Sewer Mains

Wastewater Treatment Plant SCADA System Migration **\$180,000**

Wastewater SCADA System Migration

Total: \$580,000



Building Maintenance Fund Requests

Itemized Requests for 2025

Cemetery Vehicle/Equipment Building	\$25,000
--	-----------------

New building for equipment, vehicles and office

Evidence and Property Facility	\$1,918,120
---------------------------------------	--------------------

An Evidence Building will be built on the City's land on Wilmor Rd. next to the Fire Station.

Total: \$1,943,120

Motorized Equipment Replacement Fund Requests

Itemized Requests for 2025

Lin-12 Tymco Street Sweeper	\$375,000
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Lin-1 Tymco Street Sweeper

Lin-2 Plow Truck	\$250,000
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Lin-2 Single Axle Plow Truck

Total: \$625,000

Nofsinger Realignment Capital Project Fund Requests

Itemized Requests for 2025

Nofsinger Realignment	\$5,600,000
------------------------------	--------------------

The realignment of Nofsinger Road from Santa Fe to Cruger Road.

Total: \$5,600,000



Stormwater Management Capital Proj. Fund Requests

Itemized Requests for 2025

Felkers Drainage Priority Project U **\$330,000**

Reconstruction of the storm sewer for parts of Locust as identified in the Citywide Stormwater Report Project U.

NE Square Drainage Priority Project L **\$1,375,000**

Reconstruction of the storm sewer for parts of Walnut and Adams as identified in the Citywide Stormwater Report Project L.

SE Square Drainage Priority Project K **\$1,925,000**

Reconstruction of the storm sewer for parts of High, Cedar, Catherine, and Holland as identified in the Citywide Stormwater Report Project K.

Total: \$3,630,000

Water Connection Fee Requests

Itemized Requests for 2025

WTP#1 Chlorination Upgrade **\$465,000**

Upgrading the disinfection process at WTP#1 to match the process at WTP#2.

Total: \$465,000

Catherine Street Impr. Fund Requests

Itemized Requests for 2025

Catherine Street Reconstruction **\$2,410,000**

Reconstruction of Catherine Street

Total: \$2,410,000

