

Exhibit A



City of Washington **Proposed Budget FY2024**



Last updated 04/05/23





TABLE OF CONTENTS

Introduction	4
Transmittal Letter	5
Position Budgeting and Employee Distribution Report	8
Property Tax Information	12
History of City	14
Demographics	19
Organization Chart	23
Fund Summaries	27
All Funds Summary	28
General Fund	34
Departments	38
ARPA	39
Audit Fund	41
Building Maintenance Fund	45
Capital Equipment Replacement Fund	50
Cemetery Account (General Fund)	54
Cemetery Fund	59
City Hall	64
Emergency Management Agency	69
Fire and Rescue	73
Freedom Parkway/Lakeshore Drive	78
General Fund - Unrestricted	82
Hilldale Ave. Impr.	88
Illinois Municipal Retirement Fund (IMRF)	93
Legislative/Administrative	97
Liability Fund	103
Motor Fuel Tax (MFT)	107
Motorized Equipment Replacement Fund (MERF)	111
N. Lawndale Street SSA	116
Nofsinger Realignment	120
Planning , Zoning & Code Enforcement	124
Police	129
Police Pension Fund	136
Police Special Projects - Misc.	140
Police Special Projects - Seizure, Tow & Impound	145
Police Special Projects - Canine	149
Recreation Trail Extension Fund	153
Social Security/Medicare Fund	157
Safe Routes to Schools	161
Sewer Fund	165
Sewer Connection Fee	173
Sewer Subdivision Development Fee	177
Sewer Bond Principal and Interest - 2009 IEPA Loan	181



Sewer Bond Depreciation - 2009 IEPA Loan	185
Sewer Bond Reserve - 2009 IEPA Loan	186
Streets	187
Stormwater Management Fund	194
STP No. 2 Phase 2B Construction	199
Tax Increment Financing District No. 2 (TIF) Fund	203
Telecommunications Tax	208
Tourism/Economic Development	212
W. Holland Street SSA	216
WACC Debt Service Fund	220
Water Fund	224
Water Connection Fee	232
Water Subdivision Development Fee	236
Water Tower Reserve	240
Capital Improvements	244
One year plan	245
Appendix	252
Glossary	253



INTRODUCTION



City of Washington - Annual Budget FY2024

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

Alderpersons

Michael J. Brownfield, *Ward I*
Lilija V. Stevens, *Ward I*
Brett M. Adams, *Ward II*
Todd M. Yoder, *Ward II*
Brian H. Butler, *Ward III*
David K. Dingleline, *Ward III*
John J. Blundy, *Ward IV*
Kevin D. Schone, *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 3, 2023

Mayor Manier and Council Members:

Attached is the proposed budget for the City of Washington, Illinois for the fiscal year May 1, 2023 through April 30, 2024. Nothing is accomplished singularly. Thank you to the council members and all of 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 FY2024 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 \$34,824,074 to meet the City's anticipated expenses for the fiscal year beginning May 1, 2023, a \$5,214,394 or 17.6% 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 63% 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 \$17.8M in the coming year, 39.9% of total budgeted expenses (including transfers), including \$3.74M for capital expenditures that have been fully funded in the Capital Replacement, Building Maintenance, and Motorized Equipment Replacement Funds.

Personnel expenses are estimated to total \$9.07M in FY2024 and account for 20.3% of total expenditures, including transfers. Total City employment (71.25 FTE) represents a decrease of .95 FTE compared to the prior year primarily due to the elimination of the Utilities Superintendent position. No new positions are being recommended. About 45% of the City's workforce is engaged in public safety services; 44% 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. Although potentially faced with a 10% increase in premiums for the coming year, the seven-year total shows a total increase of only .4%. As a result, the City has realized significant savings in health care costs over the past seven years.

Operations costs are projected to increase by about \$521,614 or 8.3% 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. Other long-term commitments include the expanded service level with the Washington Fire Department for the second ambulance and a revised TC3 funding formula. Annual debt service expenses of \$1.1M is unchanged from that of the prior year and account for about 2.6% of total budgeted expenses, including transfers. Of this total, \$526,627 is payable from sewer revenues, \$358,562 is payable from General Fund income, and \$261,314 from water revenues.

REVENUE OVERVIEW

Sales and use taxes make up the largest source of monies to fund the FY2024 budget. These revenues are generated from four component parts: the 1% municipal sales tax (\$3.9M), the 1.25% home rule sales tax (\$3.255M), the additional .5% home rule sales tax for infrastructure and for stormwater management (\$1.28M each), and the local use tax (\$659,000). Revenues remained strong throughout FY2023 despite weakened economic conditions as a result of rising inflation. Sales taxes were boosted by the Internet sales tax that was effective January 2021 and continue to positively impact revenue. Projections are still remaining conservative.

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 \$3.6M of surplus funds, the resulting ending General Fund balance of \$12.4M is still 64% of total expenditures as compared to the minimum standard balance of 25% of budgeted expenditures.

CHALLENGES & OPPORTUNITIES

The U.S. economy this past year 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 FY2024 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 November 2022 and has included five (5) public meetings beginning with the Strategic Planning Meeting on January 23, 2023. 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



FY 2024 Position Budgeting Report

CITY OF WASHINGTON FY2024 POSITION BUDGETING REPORT

Department	Base Salary - Full-Time	Part-Time based on FTE
Administration	206,712	36,598
Engineering	257,175	
Finance	376,268	81,010
Planning & Development	174,234	
Public Safety	2,372,999	112,800
Public Works	1,020,627	56,460
Elected Officials	65,245	51,742
	4,473,260	338,609

ADMINISTRATION

Position	Base Salary - Full-Time	Part-Time based on FTE
City Administrator	155,156	
Administrative Assistant	55,340	
Human Resource Manager		36,598

ENGINEERING

Position	Base Salary - Full-Time	Part-Time based on FTE
City Engineer	135,277	
Engineering Tech	60,819	
GIS Specialist	61,079	

FINANCE

Position	Base Salary - Full-Time	Part-Time based on FTE
Finance Director	135,958	
Customer Service Supervisor	70,018	
Finance Support Specialist	66,120	
Customer Service Specialist II	60,974	
Customer Service Specialist I	43,198	
P-T Accountant		81,010

PLANNING & DEVELOPMENT

Position	Base Salary - Full-Time	Part-Time based on FTE
Planning & Development Director	108,568	
Planner	65,666	



CITY OF WASHINGTON
FY2024 POSITION BUDGETING REPORT

PUBLIC SAFETY

Position	Base Salary - Full-Time	Part-Time based on FTE
Police Chief	140,524	
Deputy Chief	110,859	
Sergeant (2)	90,787	
Sergeant	89,189	
Sergeant	88,389	
Sergeant	86,789	
Patrol Officer (2)	80,247	
Patrol Officer	79,540	
Patrol Officer (4)	78,834	
Patrol Officer (3)	76,713	
Patrol Officer (2)	75,048	
Patrol Officer (4)	60,726	
Patrol Officer (2)	59,156	
P-T Sergeant (2)		16,320
P-T Officer (5)		62,113
Administrative Assistant	62,498	
Administrative Officer	55,340	
Police Admin. Support Specialist	64,508	
Police Admin. Support Specialist	55,730	
Police Admin. Support Specialist	53,989	
P-T Police Admin. Support Specialist		34,367



CITY OF WASHINGTON
FY2024 POSITION BUDGETING REPORT
PUBLIC WORKS

Position	Base Salary - Full-Time	Part-Time based on FTE
Public Works Director	113,564	
	-	
Water Treatment Plant Supervisor	78,330	
Water Treatment Plant Assistant Operator	63,939	
Water Treatment Plant Laborer	53,087	
	-	
Sewer Treatment Plant Supervisor	76,304	
Sewer Treatment Plant Laborer (2)	62,723	
Sewer Treatment Plant Laborer	46,691	
	-	
Distribution and Collections Supervisor	70,283	
Distribution and Collections Foreman	52,426	
Distribution and Collections Laborer (2)	46,691	
Distribution and Collections Laborer (2)	45,092	
Streets Supervisor	70,283	
Mechanic II	69,247	
Streets Foreman	65,879	
Streets Laborer	57,862	
Streets Laborer	54,664	
Streets Laborer	53,087	
Streets Laborer (2)	51,488	
Streets Laborer	48,290	
Streets Laborer	46,691	
Grounds Maintenance		56,460

ELECTED OFFICIALS

Position	Full-Time per Ordinance	Part-Time per Ordinance
Mayor*		13,973
Treasurer*		12,809
Clerk*	65,245	
Alderpersnons** (total for 8)		24,960

*increased by CPI of 7.0% effective 5/1/2023.

**Annual rate of \$3,120 effective 5/1/2023.



FY2024 Employee Distribution by Fund Report

FY2024 EMPLOYEE DISTRIBUTION BY FUND (excluding Elected Officials)													
Employees	Position	L/A	C.H.	Street	Police	P&Z	T/EDC	Cem.	Water	Sewer	MERF	TIF2	Total
Snider	Administrator	0.85							0.05	0.05		0.05	1.00
McCoy	Police Chief				1.00								1.00
Baxter	Finance Director	0.80							0.10	0.10			1.00
Carr	City Engineer			0.50					0.25	0.25			1.00
Oliphant	P & D Director					0.55	0.35					0.10	1.00
Rittenhouse	Public Works Director			0.60					0.15	0.15	0.10		1.00
Stevens	Deputy Chief				1.00								1.00
Paque	Planner					0.80	0.20						1.00
Genard	GIS Specialist			0.25		0.25			0.25	0.25			1.00
Randall	WTP Supervisor								1.00				1.00
Hackney	Distr. & Coll. Supervisor			0.10					0.45	0.45			1.00
Vermillion	St./Cem. Supervisor			0.90				0.10					1.00
Powers	STP Supervisor									1.00			1.00
Baker	Mechanic II										1.00		1.00
Fuller	Engineering Tech.			0.50					0.25	0.25			1.00
McCombs	Street Foreman			1.00									1.00
Greenway	Laborer I			1.00									1.00
Tysinger	Laborer I			1.00									1.00
Dunbar	Laborer I			1.00									1.00
Gough	Laborer I			1.00									1.00
Hathcock	Laborer I			1.00									1.00
Lee	Laborer I			1.00									1.00
Bessler	Laborer I/Bldg. Mtnc.		0.15	0.30	0.15			0.30			0.10		1.00
Lane	WTP Laborer			0.05					0.85	0.10			1.00
Burchette	WTP Operator			0.05					0.85	0.10			1.00
Feeney	STP Laborer									1.00			1.00
Rogers	STP Laborer			0.05						0.95			1.00
Pfeifer	STP Laborer			0.05						0.95			1.00
Cooper	Distr. & Coll. Foreman			0.10					0.45	0.45			1.00
Neaville	Laborer I			0.10					0.45	0.45			1.00
Brownfield	Laborer I			0.10					0.45	0.45			1.00
Stanley	Laborer I			0.10					0.45	0.45			1.00
Snow	Laborer I			0.10					0.45	0.45			1.00
Arnold	Customer Serv. Supv.								0.50	0.50			1.00
Hanson	Cust. Serv. Specialist II								0.50	0.50			1.00
Parker	Cust. Serv. Specialist I			0.20					0.40	0.40			1.00
Thomas	Finance Supp. Spec.	0.80							0.10	0.10			1.00
Anderson	Administrative Assistant	0.90						0.10					1.00
Duley	Pol. Administrative Officer				1.00								1.00
Storer	Pol. Administrative Assistant				1.00								1.00
Kumer	Police Admin. Supp. Spec.				1.00								1.00
Williams	Police Admin. Supp. Spec.				1.00								1.00
Guimond	Police Admin. Supp. Spec.				1.00								1.00
(All)	Police Sergeant				5.00								5.00
(All)	Police Officer				18.00								18.00
Full-Time Total		3.35	0.15	11.05	30.15	1.60	0.55	0.50	7.95	9.35	1.20	0.15	66.00
P-T Employees (FTE)													
Glueck	P-T Accountant	0.68							0.08	0.09			0.85
Lyons	P-T HR Manager	0.35		0.05					0.05	0.05			0.50
(All)	P-T Pol. Admin. Supp. Spec.				0.75								0.75
(All)	P-T Police Officer				1.35								1.35
(All)	Grounds Mtnc.			0.90				0.45	0.22	0.23			1.80
Part-Time Total		1.03	0.00	0.95	2.10	0.00	0.00	0.45	0.35	0.37	0.00	0.00	5.25
FTE TOTAL		4.38	0.15	12.00	32.25	1.60	0.55	0.95	8.30	9.72	1.20	0.15	71.25



Property Tax Rate Comparison

CITY OF WASHINGTON WASHINGTON, ILLINOIS																	
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2022																	
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSU MC	POLICE PEN.	LIA. INS.	AUDIT	PUBLIC BENEFIT	BOND & REVENUE INT.	RECAP.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0548	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.0000	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0544	0.1713	0.0000	0.0920	0.0813	0.0111	0.0500	0.1084	0.0000	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0847	0.0099	0.0500	0.1155	0.0000	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	0.0000	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0483	0.0252	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	0.0000	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	0.0000	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1498	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	0.0000	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3298	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0398	0.1317	0.0112	0.0000	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0695	0.0108	0.0000	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0098	0.0000	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1318	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.0000	0.3424
02	0.1006	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1518	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.0000	0.3781
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.0000	0.3424
07	0.1183	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0782	0.0888	0.0329	0.0103	0.0000	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0782	0.0865	0.0356	0.0101	0.0000	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.0000	0.4173
12	0.1178	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0949	0.0785	0.0864	0.0327	0.0098	0.0000	0.0000	0.0000	0.4212
13	0.1153	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0977	0.0743	0.0941	0.0272	0.0096	0.0000	0.0000	0.0000	0.4192
14	0.0963	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.1061	0.0839	0.1061	0.0257	0.0103	0.0000	0.0000	0.0000	0.4195
15	0.1070	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0995	0.0754	0.1101	0.0226	0.0097	0.0000	0.0000	0.0000	0.4253
16	0.0570	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1034	0.0796	0.1456	0.0282	0.0093	0.0000	0.0000	0.0000	0.4211
17	0.0562	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1077	0.0833	0.1539	0.0299	0.0083	0.0000	0.0000	0.0000	0.4402
18	0.0965	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0990	0.0847	0.1536	0.0299	0.0083	0.0000	0.0000	0.0000	0.4729
19	0.0000	0.0000	0.0000	0.0247	0.0501	0.0000	0.0000	0.0012	0.0990	0.0846	0.1762	0.0287	0.0083	0.0000	0.0000	0.0000	0.4728
20	0.0000	0.0000	0.0000	0.0246	0.0499	0.0000	0.0000	0.0012	0.1034	0.0903	0.1879	0.0286	0.0083	0.0000	0.0000	0.0000	0.4942
21	0.0285	0.0000	0.0000	0.0245	0.0497	0.0000	0.0000	0.0012	0.1053	0.0911	0.1958	0.0270	0.0100	0.0000	0.0000	0.0000	0.5347
22	0.0185	0.0000	0.0000	0.0236	0.0479	0.0000	0.0000	0.0011	0.1014	0.0918	0.2100	0.0315	0.0082	0.0000	0.0000	0.0000	0.5351
MAX. RATE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Property Tax Levies Compared to Assessed Valuation

CITY OF WASHINGTON CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION					
Tax Year	Total Assessed Valuation	% Change in AV	Extended Levy	% Change in Levy	Inflation*
1985	\$50,721,318		\$606,159		
1986	\$49,392,036	-2.62%	\$628,957	3.76%	1.90%
1987	\$48,190,365	-2.43%	\$501,018	-20.34%	3.60%
1988	\$48,542,473	0.73%	\$584,107	16.58%	4.10%
1989	\$49,486,738	1.95%	\$616,175	5.49%	4.80%
1990	\$51,856,793	4.79%	\$639,515	3.79%	5.40%
1991	\$56,373,036	8.71%	\$671,801	5.05%	4.20%
1992	\$62,855,352	11.50%	\$705,599	5.03%	3.00%
1993	\$68,928,062	9.66%	\$741,097	5.03%	3.00%
1994	\$75,966,789	10.21%	\$776,379	5.03%	2.60%
1995	\$83,033,988	9.30%	\$798,307	2.56%	2.80%
1996	\$90,992,331	9.58%	\$798,709	0.05%	3.00%
1997	\$100,858,604	10.84%	\$799,291	0.07%	2.30%
1998	\$110,568,225	9.63%	\$399,325	-50.04%	1.60%
1999	\$117,638,694	6.39%	\$419,617	5.08%	2.20%
2000	\$126,928,003	7.90%	\$433,510	3.31%	3.40%
2001	\$144,813,063	14.09%	\$495,840	14.38%	2.80%
2002	\$154,342,545	6.58%	\$559,337	12.81%	1.60%
2003	\$167,136,747	8.29%	\$628,601	12.38%	2.30%
2004	\$176,947,970	5.87%	\$655,227	4.24%	2.70%
2005	\$201,006,532	13.60%	\$687,400	4.91%	3.40%
2006	\$223,223,855	11.05%	\$763,400	11.06%	3.20%
2007	\$250,528,233	12.23%	\$928,409	21.62%	2.90%
2008	\$270,622,514	8.02%	\$1,016,296	9.47%	3.90%
2009	\$291,456,522	7.70%	\$1,138,313	12.01%	-0.40%
2010	\$296,446,874	1.71%	\$1,216,203	6.84%	1.60%
2011	\$302,711,642	2.11%	\$1,263,300	3.87%	3.20%
2012	\$305,649,264	0.97%	\$1,287,395	1.91%	2.10%
2013	\$312,276,092	2.17%	\$1,309,093	1.69%	1.50%
2014	\$297,288,333	-4.80%	\$1,225,385	-6.39%	1.60%
2015	\$337,915,182	13.67%	\$1,410,250	15.09%	0.10%
2016	\$346,143,150	2.43%	\$1,445,963	2.53%	1.30%
2017	\$351,511,395	1.55%	\$1,532,579	5.99%	2.20%
2018	\$352,825,709	0.37%	\$1,647,741	7.51%	2.46%
2019	\$355,151,844	0.66%	\$1,647,921	0.01%	1.90%
2020	\$356,628,753	0.42%	\$1,729,290	4.94%	1.40%
2021	\$358,241,899	0.45%	\$1,878,869	8.65%	7.40%
2022	\$364,821,153	1.84%	\$1,952,012	3.89%	7.00%
2012 to 2022 Growth	\$59,171,889	19.36%	\$664,617	51.62%	28.96%
2017 to 2022 Growth	\$13,309,758	3.79%	\$419,433	27.37%	22.36%

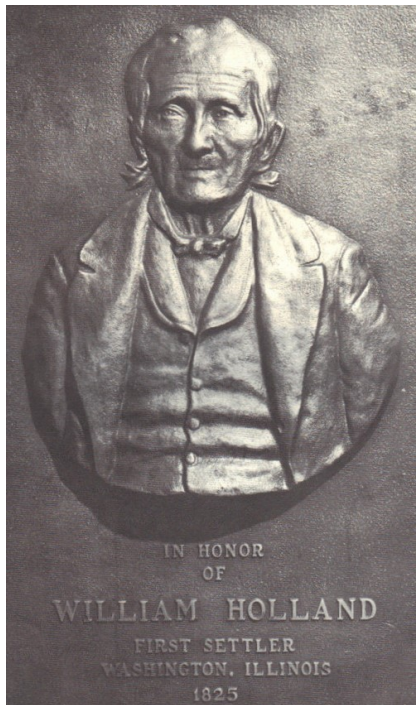
*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)



History of Washington

In the Beginning

Washington, IL was founded in 1825. There are currently 15,134 people living in Washington, according to the 2010 census. Washington is located 10 miles east of Peoria, the "River City" of central Illinois. The first settlement in the town of Washington, or its vicinity, of which we have any account, was made in the spring of 1825, by William Holland, Sr., who came here from Peoria, then Fort Clark. He was formerly from North Carolina, and was employed by the United States government as a blacksmith for the Indians, who then inhabited this part of Illinois, and for several years after settling here he continued to work for the Indians. Prior to his removal here, he had built a log house near the site of A. G. Danforth's residence. It was the only house and his the only family in or near Washington until 1826. At the time of his location here, Holland's nearest neighbor was Thomas Camlin who lived on Farm Creek, some three miles east of Peoria. Camlin was a pleasant gentleman and a good neighbor, always ready to entertain his guests with spicy stories and thrilling incidents of his personal adventures. William Holland, Sr., was born in the county of Lincoln, North Carolina, in 1780. In the year 1815 he removed to Illinois Territory and settled at Edwardsville, in Madison County, where he remained three years; then removed to Menard County, where he remained two years, and from thence to Peoria in 1820. During his long and eventful life he was married three times, and was the father of twenty-one children, fourteen by his first wife and seven by his second wife. He had eighty-two grandchildren, and fifty great grandchildren. He died at his late residence in this town on the 27th day of November, A.D. 1871, at the advanced age of ninety-one years. Up to within a few years of his death he was vigorous in body and in full possession of his mental faculties. His son, Lawson Holland, was born in North Carolina, and came here with his parents. In the spring of 1826 Holland commenced improving a farm in the northwest quarter of section 24, town 26, range 3 west of the third principal meridian, just east of the original town of Washington, and embracing a part of Holland, Dorsey, Waltham and Robinson's addition to the town.



Early Settlers

In 1826 William Thompson of Ohio, William Weeks and John Redman of Indiana, came to this settlement; one located on the place known as the old Johnson farm, one on Highland Park Addition and the other on the old Peter Portman farm. Ira Crosby of New York came in 1827, locating on the Jas. R. Crane homestead. The same year George Burrow of Tennessee and Wm. Birkett of Lancashire, England, located here. The Birkett families living here are mostly all descendants of this Wm. Birkett. In 1828 James Harvey, the father of Wesley B., came from Ohio and located on the Benjamin Kindig farm. Peter P. Scott of Ohio located in Wrenn's grove in 1830. Henson Thomas, a son-in-law of Heath's and father of William and Simon H. came from Ohio in this same year, also James McClure of Indiana, who made some improvements on the farm now occupied by George Hagenstoz. There were now thirteen families in Washington, besides small settlements in Deer Creek and Morton Townships. One of the early marriages in Washington was celebrated at Reuben Bandy's home, who came from Kentucky in 1831, between Lawson Holland and Elizabeth Bandy in October, 1833. Abraham Van Meter of Kentucky located here in 1831, the Van Meters still living here being descendants. Rev. Nathan Curtiss, a Methodist minister, located here in 1831 and was one of the first ministers. The descendants of his three daughters, Mrs. Peter Fifer, Mrs. Chas. Kern, and Mrs. Wheaton, were among our best citizens. In



1831 our first politician appeared on the scene. Col. Benjamin Mitchell of Virginia. He was elected to the legislature in 1834 and the State senate in 1836. He died in 1840. He was succeeded in the senate by Major Cullom, father of Shelby B. Major Cullom is buried in our cemetery. In 1832 quite a number of immigrants came, among whom was John Durham of Baltimore, Md. He occupied the dwelling just recently rebuilt by Mrs. Wm. Witte, and was for a long time proprietor of the first saw mill operated here. About this time Walter and Thomas Birkett of Lancashire, England, John Johnson of Ohio and the Rev. Richard McCorkle of North Carolina located here, and from this time on the country began to fill up rapidly.

Early Buildings

Wm. Holland, Sr., built the first home and improved the first farm in the vicinity of Washington. The second house in the town was built by Wm. Weeks on the place now known as Highland Park. The third house was built by Chas. S. Dorsey of Kentucky in 1831, on the site of the place now owned and occupied by Dr. C. H. Anthony. It was occupied by Dorsey as a dwelling and store. In it was exhibited the first stock of goods offered for sale in Washington, consisting of dry goods, groceries, boots and shoes, etc. The goods were purchased at St. Louis by Dorsey. The above were all log cabins. The first frame house was built by John Lindley and used by him as a store room, he having bought the stock of goods brought to town by Dorsey. This building was on the same site as now occupied by Capt. Sheppard's brick stores on South Main street. The carpenter work was done by Robert Smith, one of Washington's first carpenters. The sixth building was a log house built near the present site of Harlan Kingsbury's brick store occupied by Benford's grocery. the seventh building was a one and a half story log house built by Samuel Hawkin's on the north end of H. L. Price's lot, used as a dwelling. The eight building was a two-story frame, built on the present site of Henry Denhart & Co.'s bank. It was used by August Whipple as a dry goods store. This was the second store opened in Washington. Dorsey was one of the active business men connected with Washington's early history. We find his name figuring in all its earlier enterprises and connected with one of its largest additions. The above mentioned buildings were erected prior to 1835. In 1834 William Holland, Sr., laid out the original town of Washington, being a part of that part of town lying east of Main street. The first parties to buy these lots were Joseph Kelso, Sr., and a Mr. Wagner, who bought three lots each at \$1.50 a piece upon a year's credit. This part of town was heavily timbered and a great deal of the timber was used in the construction of Kelso & Wagner's houses which they built in the year 1834. Kelso built the first house in the original town and also opened one of the first farms wholly on the prairie. The same year Styles and Titus Hungerford built the old Sherman house on the site now occupied by the Danforth Hotel (today is Amoco lot next to WRC). The old Sherman house was moved and rebuilt and is occupied by Jarvis Waughop on Washington Street (now Zinser Place). The blacksmith shops up to 1835 were rather primitive. At that time Brazilla Allee built the large two-story frame building on South Main street which Perry Birkett rebuilt. Allee used part of the building for a blacksmith shop and Wm. Spencer used a part of it as a wagon shop. This was the first shop in town in which wagons were manufactured. The manufacture of tinware was first commenced in 1848 by Chas. N. Anthony. Before that time tinware, stoves and stovepipe were brought here and sold by the merchants. The first grist mill was built in 1827 on the Holland Homestead. It was run by horse power and called a band mill. The first flour made in Washington was in 1826 or 1827 by means of breaking the wheat with a pestle in a mortar and sifting through a hand sieve.

These were the only milling facilities until 1836 or 1837 when Wm. Kern built a flour mill near the site of Jacquins' brewery, just north of the T. P. & W. tracks on North Main Street. The venture financially proved a failure. The next flouring mill was built by A. H. Danforth & Co. in 1845. It was the first brick building erected in Washington. The brick used in its structure were made by Danforth, near the site of the mill. This mill was bought by Wells and John A. Andrews in 1851. It was operated by them nearly a half a century, until their deaths. Although this was the first brick building in town, bricks had been manufactured here by Hamilton Riddle as early as 1837. They were used for building chimneys, cellars, etc.

Early Schools

The first school in Washington was a subscription school taught by Geo. H. Shaw in a school house built of logs. The log school house was afterwards used as a dwelling by Lawson Holland. The school teacher Shaw was the first surveyor and laid out the original town. The second school was taught in the house built by William Weeks as a residence in the present Highland Park addition, by Eli Redman. This was also a subscription school and numbered among its pupils W. B. Harvey, Lawson Holland, Mrs. H. Riddle and Matthew Holland. In 1830 John Berry taught a school in a log house on the Geo. Hagenstoz farm, which was used until succeeded by the district school in 1837 or 1838.

Early Churches

The first religious society was organized by Jesse Walker, a Methodist preacher, in 1828 or 1829. The first meeting was at Wm. Holland's whose family and the family of James Harvey constituted most of the society at that time. Harvey and Holland were the only male members. Then meetings were held in private houses, until the public school house was built, in which they held their meetings until 1840 or 1841, when they built the church near the site of E. L. Meyers' residence on North Main Street. In 1832 the Christian church was organized by the Rev. Richard McCorkle in the school house on the old 'Squire' Baker farm. The Presbyterian church was organized in 1834 by Rev. Flavel Bascum and Leonard Foster, a committee of the Presbytery of Sangamon. The meeting for the organization was at Dorsey's store. There were some Baptists here as early as 1831, but their church was not formally organized until 1835, when Rev. Thos. Brown officiated. The German Evangelical Church was organized in 1854 and its first minister was Rev. Jacob Schaeffle. The German Evangelical Lutheran Church - St. John's Church - was organized in May, 1869, in Sickler's hall, by Rev. Holtgreve. St. Mark's Lutheran Church was organized April 26, 1875, at the home of Josiah Snyder. The congregation had previous to this worshipped with the German Lutheran Church but on their



voting to exclude the English language the English church was organized. The Catholic congregation was organized in 1876 under the direction of Father Mayer. The first funeral was that of a child of Henson Thomas. The child was buried in the graveyard on the old 'Squire' Baker farm. The funeral services were performed by Rev. Zaddock Hall. The first adult buried here was a Mr. Pembrock, a stranger who had stopped on account of illness at the residence of Wm. Heath, where he died.

Early Firsts

The first Physician, Dr. R. F. Goodwin of Vermont, located here in 1832. He was a successful Physician and also a good business man. He and Dr. G. P. Wood were for several years partners in business and were the proprietors of Goodwin and Wood's addition to Washington. Dr. G. P. Wood removed here from Vermont in 1835 and formed a business partnership with Dr. Goodwin. They practiced their profession with marked success. Dr. Wood's history and services are too well known to require more than the mention of his name. He died in 1871. Dr. R. W. Burton came from Kentucky and settled here in 1838. He practiced his profession and also kept a stock of drugs and medicines. His was the first regular drug store opened in Washington. He was a good citizen and took an active part in all of the enterprises undertaken by the citizens. He died here in 1859. The first Lawyer to gain a footing in this new community was Thornton Walker of Virginia. We know very little of this party as to his success, etc. In 1829 William Holland and William Thompson were elected to the office of Justice of the Peace for this precinct. They were among the first elected in this county. Their territorial jurisdiction was co-extensive with the boundaries of the county which then embraced a broad expanse of territory east of the Illinois river and extended northward to Chicago and southward to Jacksonville. The first member of the Board of County Commissioners from this place was James Harvey. He was succeeded by Benjamin Mitchell. Prior to this time, however, and while this was a part of Peoria County, William Holland was a member of the Board of County Commissioners. The first land sales for this district were held in Springfield in 1830 or 1831. Prior to that date no title could be acquired to any land in the district. The settlers, however, recognized the justice of securing to each of their number the benefit of his labor and gave effect to this idea by appointing Col. Benjamin Mitchell, agent or registrar of claims. By this arrangement and the paying of twenty-five cents to the registrar, each applicant secured the registration of his claim and the right to buy the land he had improved when it came into the market. This gave the lands a commercial value in the hands of the holder and also enabled the person making the claim to sell and transfer if he so desired. These claims soon became an important item in the limited commerce of those early times. The postage for a single letter in those early times was 25 cents. Many remained in the office for some time on account of the inability of the persons to whom they were addressed to pay the demanded charges.

The first paper printed in Washington was in 1853 by A. A. Couch and Albert Parker from Peoria and it was called "the Washington Investigator." After two years it ended its career and for ten years we were without a paper. Thomas Handsaker, in July, 1868, established "The Washington Herald," which was conducted in a manner creditable not only to Mr. Handsaker, but also the community and vicinity. Mr. Handsaker's death occurred some years ago and the paper ceased publication. On Nov. 24, 1876, the first number of "The Tazewell Independent" was issued by H. A. Pilaster and George N. BonDurant. Mr. BonDurant's interest in the paper was purchased by Mr. Pilaster on the 16th of March, 1877. In its first publication it was strictly non-partisan. Later on, about 1878, the paper was converted to a republican paper and A. H. Heiple became editor and proprietor and the name was changed to "The News." "The Washington Post" was established April 9, 1898, by B. S. Wright. On May 1, 1899, the paper was purchased by Paul R. Goddard. The Post rapidly forged to the front and practically covered the whole territory of northern Tazewell County and part of Woodford county.

One of our early banks in Washington was established in 1858 under the name of A. G. Danforth & Co. Henry Denhart & Co.'s bank was established in 1866. The old Prairie State bank established before 1858 had the unique history of being the first and only bank of issue in the county at that time.

Early Government





The only official records of the town of Washington extant today date back to 1839. When E. E. Heiple was elected clerk of the city of Washington in 1878 he received a letter from a relative of an early settler, Dr. Carr, who stated that he had one of the books containing the early proceedings of the town and would send it to him upon request. While the book of proceedings only contains a few years of the early history of the town it throws a light on the first organization. The first date in the book is Monday, August 20, 1838. Washington at that time had a town organization and was governed by a Town Board of four Trustees. The first members of the board, as shown by this record, consisted of E. A. Whipple, J. Kern, B. Allen, and A. H. Danforth. May 4, 1839, occurred an election at which James Brown was elected president and Wm. G. Spencer, George W. Danforth, Peter Shelly and Thomas Fish, trustees. Thomas Fish was appointed clerk, Jacob Kern assessor, A. H. Danforth, Haven Pierce treasurer and E. A. Whipple street commissioner. At the first meeting of this board the following resolution was passed; "Resolved: That the corporation line be extended a half-mile each way from the center of Commercial Square so as to contain one mile square. All laws in relation to the corporation boundary passed May 5, 1838, are hereby repealed." At a meeting held May 11, 1840, it was ordered that a public well be dug in the Public Square and that it be walled with rock and a pump put in the same. May 7, 1840, R. M. Burton was appointed clerk of the town board. The last entry in this book of proceedings was on September 4, 1841. It was ordered that a fine be imposed on Sample and others for discharging firearms in the Public Square. This record was signed by William Holland as President. That closes the records of Washington until the town was incorporated under a special act of the Legislature of the State of Illinois, passed February 10, 1857. On March 25, 1857, the Board of Trustees met and organized. All members were present and were qualified by David Kyes. The first trustees were: John L. Marsh, R. B. M. Wilson, James Smith, Dan L. Miles and Jacob Sonneman. John L. Marsh was elected first president of the board, R. C. Dement clerk, Thomas Cress constable, Asa H. Danforth treasurer and Thomas Fish street commissioner. James Smith offered the first resolution: "Resolved, That any person riding or driving on any sidewalk inside the corporation of the town of Washington shall pay a fine of \$5.00, to be collected before any Justice of the Peace for the use of the inhabitants of the said town." The board of trustees elected in 1858 was Elias Wenger, Ben Tobias, Dan L. Miles, Jazer Sickler and Jacob Sonneman; W. P. Springate clerk. The board elected March 7, 1859, was Ben Tobias, John A. Andrews, Jazer Sickler, S. Y. Weiser and T. O. Brown was elected president, Wm. Springate clerk and Asa H. Danforth treasurer. The first dram shop ordinance was passed April 19, 1859, and the first licenses were granted to George Jacquin, A. Vetterhiefer, and Henry Bartlette, May 3, 1859. September 16, 1859, Ben Tobias and Jazer Sickler were appointed a committee to receive propositions to build a jail. they reported they could buy a lot for \$175 and get a jail built for \$125. Report received November 1, 1859, a lot on Jefferson street was bought for \$175 and a contract to build the jail or calaboose was awarded to Jas. Smith & Sons for \$136. The city of Washington was organized and the first election held April 16, 1878. Peter Fifer was elected first mayor and E. E. Heiple clerk. The first council on April 18, 1878, was Peter Fifer, Mayor; E. E. Heiple, clerk; John Dougherty, attorney; T. C. Sonneman, treasurer; aldermen, Henry Mahle, Henry Denhart, Jas Cameron, short term, one year; D. J. Chaffer, Lawson Holland, E. Rapp, long term, two years. A contract was made with G. C. Morgan to install the water works Dec. 22, 1887. W. D. Harvey was the Mayor of the City. A contact was made with the Sun Electric Light Co. and signed February 3, 1891. The incandescent lights boiler blew up and destroyed the plant February 4, 1895. The plant was then moved near the depot on 1891 and arc light installed. The Eagle Electric Co. was installed in 1900 with arc lights. In 1906 Washington was the model little residence city. It had all the modern conveniences which go to make a happy and contented lot of people. It was a wealthy and progressive class of citizens. The business Square of Washington was paved with brick in 1903 and one year later South Main Street was



paved to the corporation line. A contract had been let for the paving of the street to the city limits on the north. It was not long until the streets were paved to the city limits east and west. Gravel roads connected at the city limits and ran in the four directions, the gravel road being nearly completed on the west all the way to Peoria. A fine water works system owned by the City, an electric lighting plant and many more conveniences added to the comforts of this time. An interurban railroad was soon to be built from Peoria through Washington to connect with Chicago. Washington already had three lines of steam railroads which placed us in close touch with the outside world and afford competing freight rates.

This information was taken from reprints of the 1906 publication "Picturesque Washington, Illinois" and 1929 publication "Early and Continuing History of Washington, Illinois and Vicinity." These books were updated by a committee designated by the Washington Historical Society and reprinted by the Washington Historical Society in 2000. These books are available at the Washington Historical Society.



Population Overview



TOTAL POPULATION

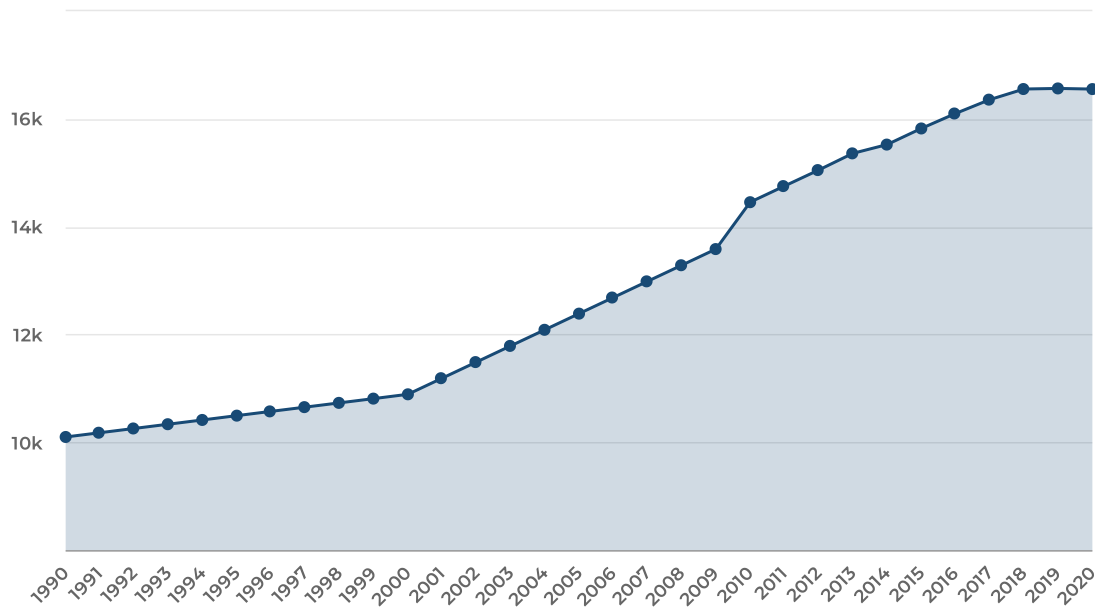
16,555

▼ **.07%**
vs. 2019

GROWTH RANK

1092 out of **2730**

Municipalities in Illinois



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



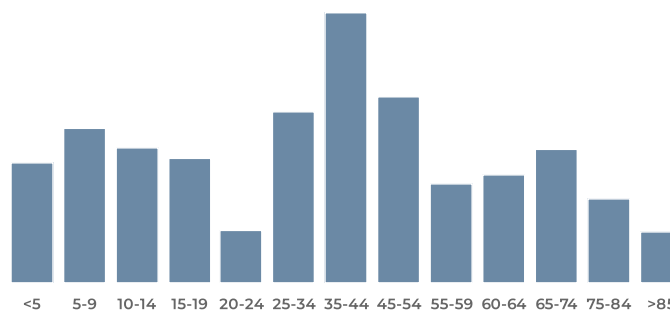
DAYTIME POPULATION

13,587

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

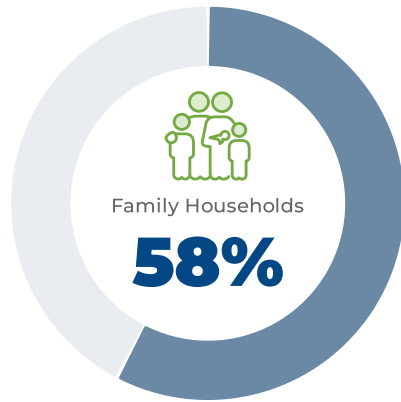


Household Analysis

TOTAL HOUSEHOLDS

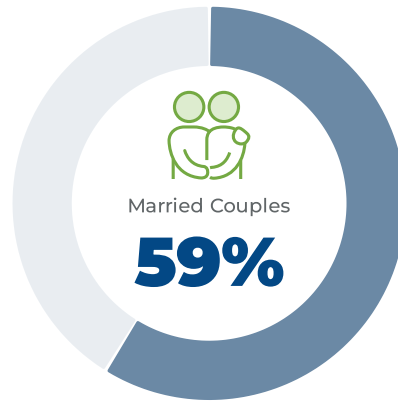
6,283

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



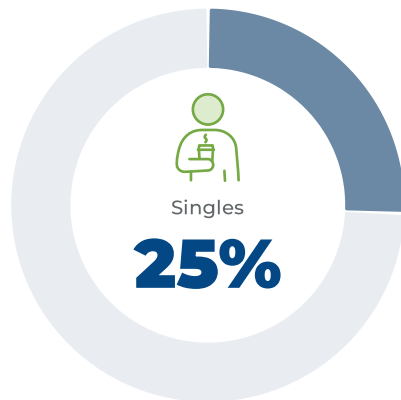
▲ 23%

higher than state average



▲ 24%

higher than state average



▼ 13%

lower than state average



▼ 8%

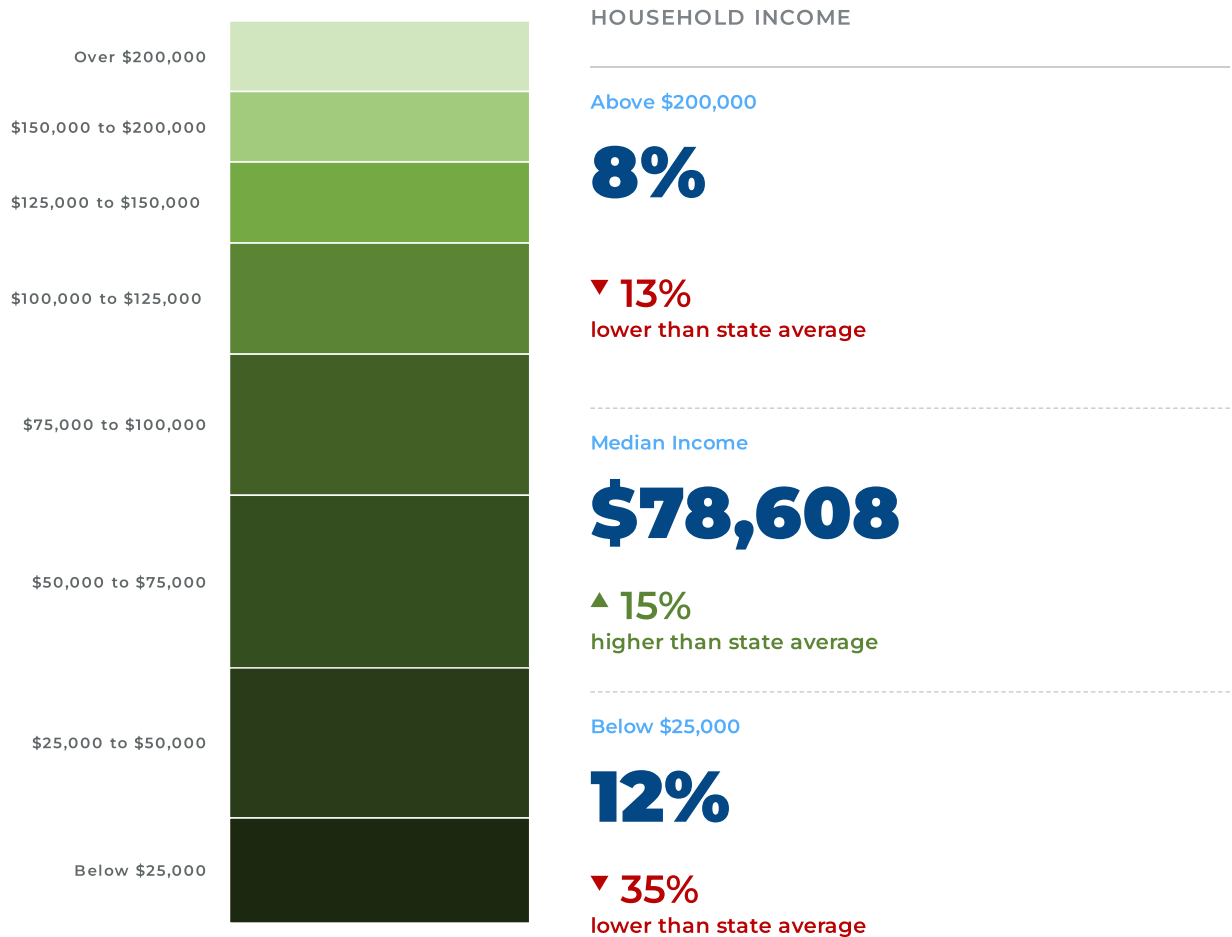
lower than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



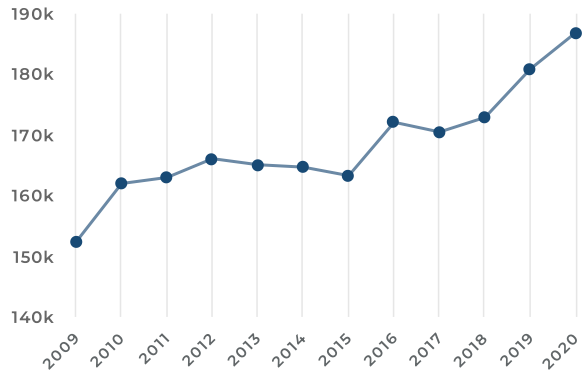
** Data Source: American Community Survey 5-year estimates*



Housing Overview



2020 MEDIAN HOME VALUE
\$186,900



** Data Source: 2020 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

Washington State Avg.



HOME VALUE DISTRIBUTION

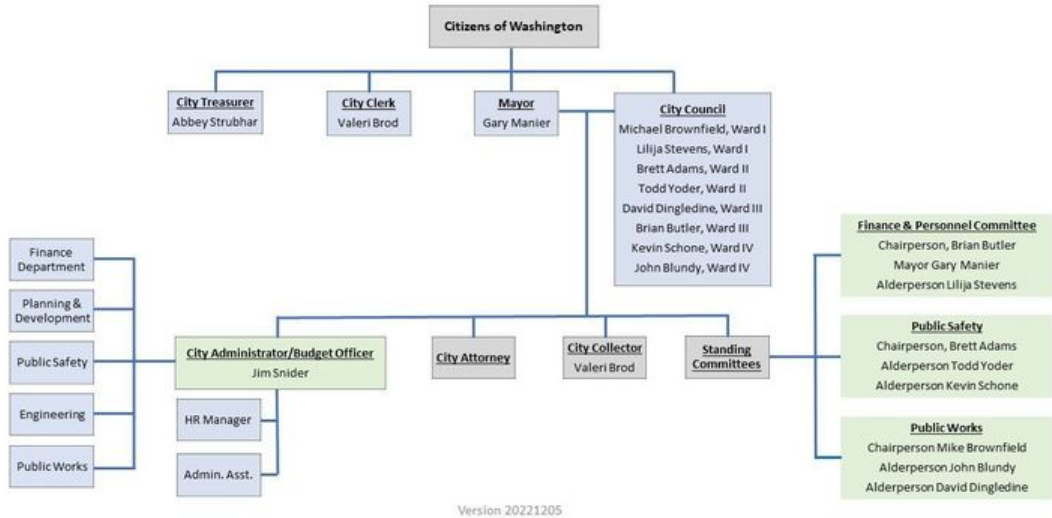


** Data Source: 2020 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

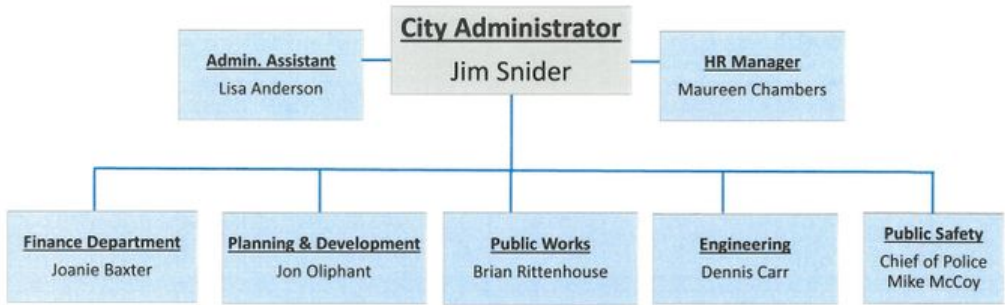
** Data Source: 2020 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*



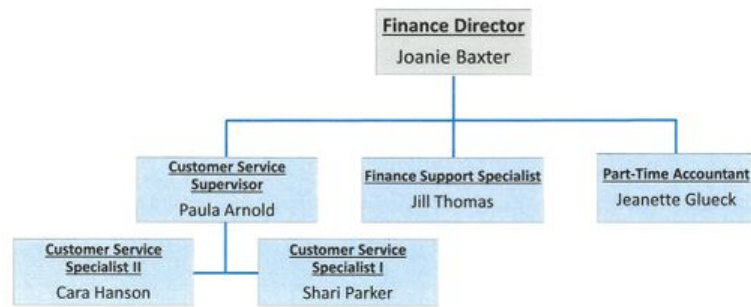
City of Washington Organization Chart



City Administrator

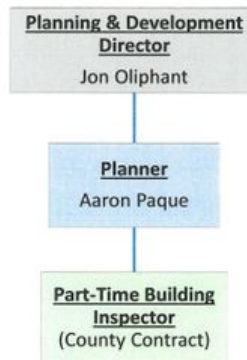


Finance Department

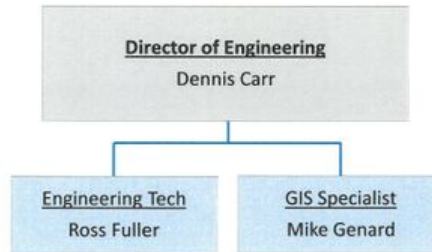


Version 20230306

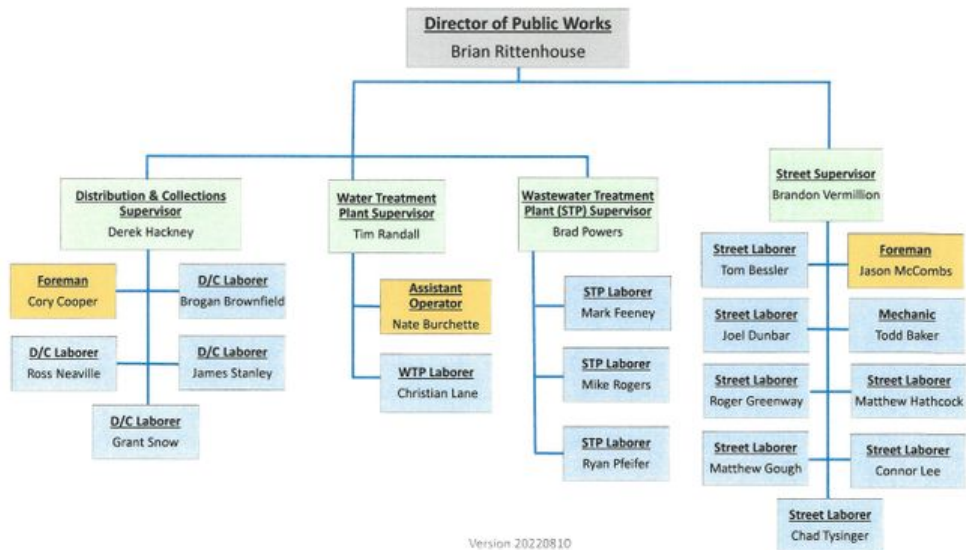
Planning and Development



Engineering



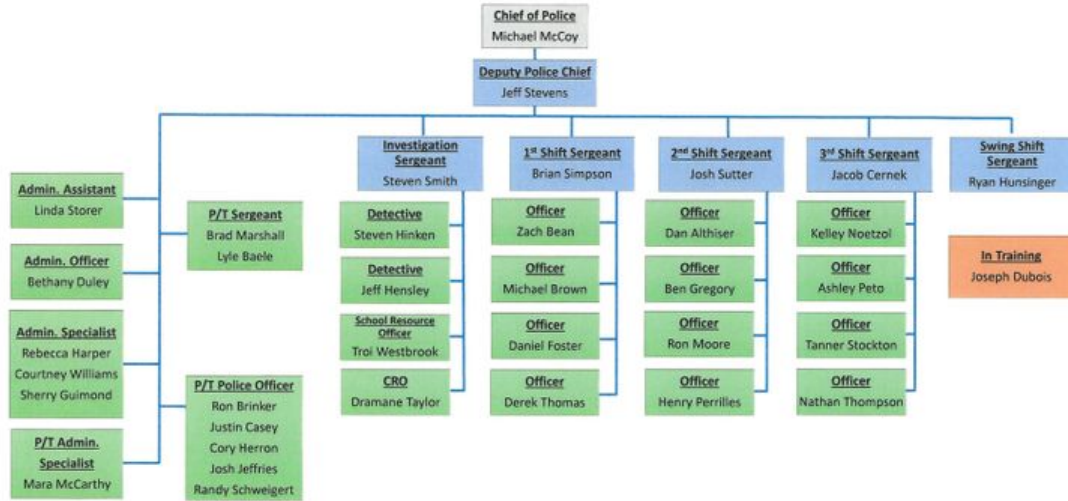
Public Works



Version 20220810



Police Department



Version 20230306



FUND SUMMARIES





All Funds Summary

All Funds Summary - Excludes All Transfers and Police Pension

All Funds Summary (net of all Transfers)						
					FY2024 Budget	FY2024 Budget
	FY2022	FY2023	FY2023	FY2024	vs. FY2023 Budget	vs. FY2023 Budget
	Actual	Budget	Est. Act.	Budget	(\$ Change)	(% Change)
Total Revenue	\$26,786,413	\$32,517,346	\$28,705,507	\$37,465,223	\$4,947,877	15.2%
Less: Interfund Transfers	-\$4,782,207	-\$8,291,647	-\$4,649,011	-\$9,821,119		
Total Revenue excluding Transfers	\$22,004,206	\$24,225,699	\$24,056,496	\$27,644,104	\$3,418,405	14.1%
Total Expenditures	\$25,932,577	\$37,901,327	\$27,334,438	\$44,645,193	\$6,743,866	17.8%
Less: Interfund Transfers	-\$4,782,207	-\$8,291,647	-\$4,649,011	-\$9,821,119		
Total Expenditures excluding Transfers	\$21,150,370	\$29,609,680	\$22,685,427	\$34,824,074	\$5,214,394	17.6%



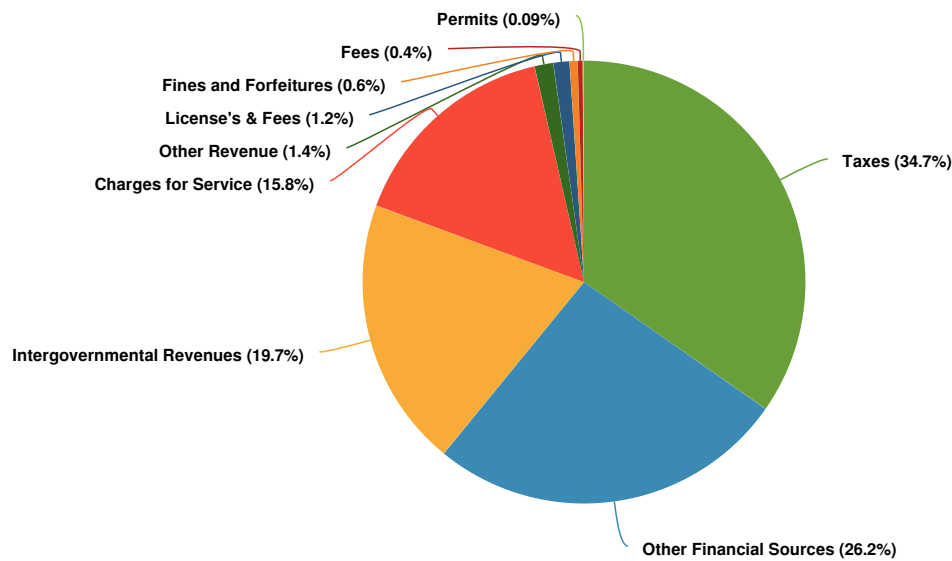
Reconciliation of All Funds Summary by Fund

Reconciliation of Budget FY2024 by Fund									
		FY 2024 Budget			Est. Bal. 5/1/2023	Proj. Bal. 4/30/2024	% of Budg. Exp.	Add Interfund Transfers Out	Less Interfund Transfers In
		Revenue	Expenditures	Revenue over Expenditures					
General Fund (Incl. Fund 140)	100	\$16,037,835	\$19,673,715	(\$3,635,880)	\$12,432,768	\$8,796,888	45%	\$8,456,705	(410,449)
Special Funds									
Emergency Mgmt. Agency	201	\$54,618	\$53,465	\$1,153	\$53,188	\$54,341		\$21,915	(50,000)
Audit	202	\$31,000	\$28,900	\$2,100	\$60,214	\$62,314		\$0	-
Liability	203	\$118,800	\$115,000	\$3,800	\$279,955	\$283,755		\$0	-
Motor Fuel Tax	206	\$684,800	\$1,400,000	(\$715,200)	\$1,892,554	\$1,177,354		\$0	-
IMRF	207	\$436,500	\$400,000	\$36,500	\$506,140	\$542,640		\$0	(41,500)
TIF #2	208	\$245,000	\$379,340	(\$134,340)	\$935,053	\$800,713		\$0	-
Social Security/Medicare	209	\$454,000	\$475,000	(\$21,000)	\$387,911	\$366,911		\$0	(96,000)
Stormwater Management	218	\$1,258,313	\$1,401,500	(\$143,187)	\$244,702	\$101,515		\$0	(1,244,713)
Enterprise Funds									
Water	500	\$2,887,130	\$3,194,016	(\$306,886)	\$2,527,266	\$1,890,380	59%	\$325,612	(35,830)
Water Sub. Dev.	500-001	\$26,000	\$0	\$26,000					-
Water Conn.	500-002	\$19,300	\$415,000	(\$395,700)					-
Water Tower Reserve	500-003	\$39,700	\$0	\$39,700					-
Sewer	501	\$3,188,779	\$3,733,449	(\$544,670)	\$7,272,889	\$6,496,137	174%	\$475,833	(112,979)
Sewer Sub. Dev.	501-001	\$14,000	\$0	\$14,000				\$0	-
Sewer Conn.	501-002	\$89,000	\$335,082	(\$246,082)				\$335,082	-
Sewer EPA, Phase 2B	516-512	\$125,000	\$125,000	\$0				\$0	(125,000)
Sewer P & I, 2009	517	\$289,446	\$289,446	\$0				\$0	(287,646)
Internal Service Funds									
MERF	502	\$1,090,000	\$1,755,540	(\$665,540)	\$2,438,746	\$1,773,206		\$0	(\$1,000,000)
Capital Repl. Fund	505	\$70,108	\$714,015	(\$643,907)	\$1,167,894	\$523,987		\$159,059	(\$60,108)
Building Mtnc. Fund	508	\$1,453,582	\$1,304,413	\$149,169	\$132,673	\$281,842		\$26,413	(\$867,582)
Capital Project Funds									
Nofsinger Realignment	409	\$2,418,750	\$2,418,750	\$0	\$0	\$0		\$0	(\$151,250)
Freedom Pkwy. Impr.	411	\$4,700,000	\$4,700,000	\$0	\$0	\$0		\$0	(\$3,700,000)
Hilldale Ave. Impr.	413	\$1,237,500	\$1,237,500	\$0	\$0	\$0		\$0	(\$1,237,500)
Safe Routes to Schools	420	\$117,000	\$117,000	\$0	\$0	\$0		\$0	(\$117,000)
Rec. Trail Extension	421	\$0	\$0	\$0	\$0	\$0		\$0	\$0
N. Lawndale SSA	430	\$16,000	\$16,000	\$0	\$0	\$0		\$16,000	\$0
W. Holland SSA	431	\$4,500	\$4,500	\$0	\$0	\$0		\$4,500	\$0
Debt Service Funds									
WACC Debt Serv.	303	\$358,562	\$358,562	\$0	\$0	\$0		\$0	(\$283,562)
Per All Funds Summary		\$37,465,223	\$44,645,193	(\$7,179,970)	\$30,331,953	\$23,151,983		\$9,821,119	(\$9,821,119)
Interfund Transfers		(\$9,821,119)	(\$9,821,119)						
Net of Transfers		\$27,644,104	\$34,824,074	(\$7,179,970)					



Revenues by Source (Including Interfund Transfers)

Projected 2024 Revenues by Source

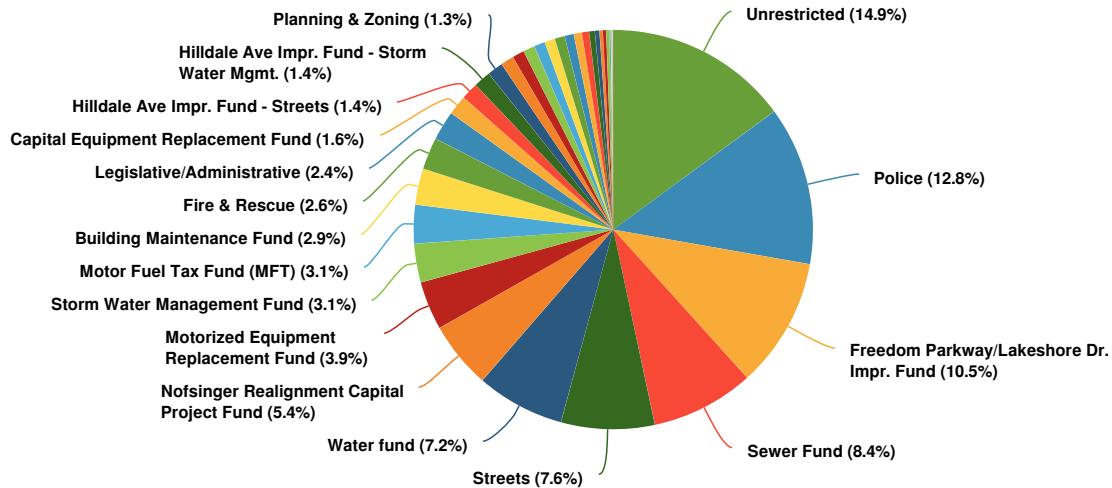


Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Taxes	\$10,540,119	\$11,814,449	\$12,398,256	\$13,004,363	\$1,189,914	10.1%
License's & Fees	\$402,060	\$440,400	\$434,700	\$438,900	-\$1,500	-0.3%
Permits	\$48,899	\$40,000	\$34,000	\$32,000	-\$8,000	-20%
Intergovernmental Revenues	\$4,603,061	\$5,416,090	\$4,461,836	\$7,382,151	\$1,966,061	36.3%
Fines and Forfeitures	\$215,645	\$221,000	\$255,830	\$220,100	-\$900	-0.4%
Charges for Service	\$5,377,015	\$5,748,700	\$5,673,300	\$5,916,000	\$167,300	2.9%
Fees	\$121,923	\$148,300	\$184,170	\$137,800	-\$10,500	-7.1%
Other Revenue	\$695,483	\$396,760	\$614,404	\$512,790	\$116,030	29.2%
Other Financial Sources	\$4,782,207	\$8,291,647	\$4,649,011	\$9,821,119	\$1,529,472	18.4%
Total Revenue Source:	\$26,786,413	\$32,517,346	\$28,705,507	\$37,465,223	\$4,947,877	15.2%



Expenditures by Function (including Interfund Transfers)

Budgeted Expenditures by Function - not excluding transfers



Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expenditures						
Legislative/Administrative	\$783,081	\$985,625	\$957,275	\$1,063,734	\$78,109	7.9%
City Hall	\$123,683	\$113,900	\$129,705	\$157,983	\$44,083	38.7%
Streets	\$2,740,310	\$2,950,922	\$2,838,254	\$3,376,533	\$425,611	14.4%
Police	\$4,807,299	\$6,123,435	\$5,195,998	\$5,734,950	-\$388,485	-6.3%
Tourism & Econ. Dev.	\$153,904	\$175,145	\$169,130	\$435,325	\$260,180	148.6%
Planning & Zoning	\$356,587	\$479,885	\$360,240	\$566,810	\$86,925	18.1%
Fire & Rescue	\$1,130,614	\$1,159,271	\$1,231,061	\$1,162,005	\$2,734	0.2%
Telecommunication Tax	\$399,440	\$463,549	\$299,172	\$264,000	-\$199,549	-43%
Unrestricted	\$2,508,587	\$6,101,062	\$2,451,179	\$6,667,025	\$565,963	9.3%
Cemetery	\$0	\$0	\$0	\$209,300	\$209,300	N/A
Pol. Spec. Proj.-Misc.	\$21,329	\$11,500	\$10,147	\$11,500	\$0	0%
Pol. Spec. Proj.-Vehicle Seizure	\$30,639	\$17,550	\$9,100	\$16,050	-\$1,500	-8.5%
Pol. Spec. Proj.-Canine	\$15,687	\$9,000	\$5,100	\$8,500	-\$500	-5.6%
Cemetery Fund	\$100,557	\$154,480	\$232,872	\$0	-\$154,480	-100%
Emergency Management Agency Fund	\$76,302	\$50,649	\$29,339	\$53,465	\$2,816	5.6%
Audit Fund	\$28,176	\$35,200	\$24,960	\$28,900	-\$6,300	-17.9%
Liability Fund	\$81,341	\$95,000	\$96,000	\$115,000	\$20,000	21.1%
Motor Fuel Tax Fund (MFT)	\$1,073,748	\$1,300,000	\$886,852	\$1,400,000	\$100,000	7.7%

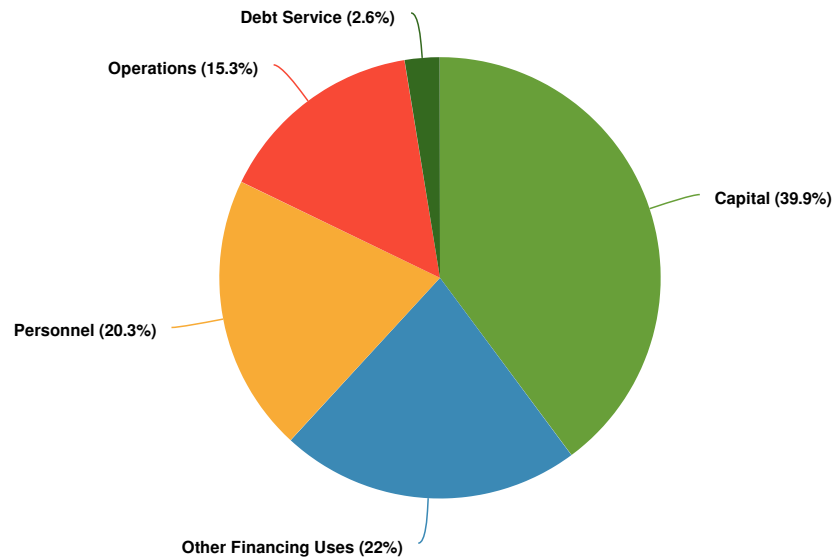


Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Illinois Municipal Retirement Fund (IMRF)	\$374,724	\$440,000	\$360,000	\$400,000	-\$40,000	-9.1%
Tax Increment Financing (TIF) #2	\$439,152	\$455,090	\$782,430	\$379,340	-\$75,750	-16.6%
Social Security/Medicare Fund	\$380,574	\$450,000	\$425,000	\$475,000	\$25,000	5.6%
Storm Water Management Fund	\$598,532	\$717,466	\$567,866	\$1,401,500	\$684,034	95.3%
WACC Debt Service Fund	\$358,494	\$356,062	\$355,943	\$358,562	\$2,500	0.7%
Nofsinger Realignment Capital Project Fund	\$11,206	\$112,000	\$155,047	\$2,418,750	\$2,306,750	2,059.6%
Freedom Parkway/Lakeshore Dr. Impr. Fund	\$262,454	\$3,950,000	\$270,000	\$4,700,000	\$750,000	19%
Hilldale Ave Impr. Fund - Streets	\$644,751	\$567,500	\$516,250	\$618,750	\$51,250	9%
Hilldale Ave Impr. Fund - Storm Water Mgmt.	\$374,473	\$567,500	\$516,250	\$618,750	\$51,250	9%
Safe Routes to Schools Fund	\$103,287	\$0	\$1,172	\$117,000	\$117,000	N/A
Recreation Trail Extension Fund	\$103,589	\$232,000	\$340,000	\$0	-\$232,000	-100%
N. Lawndale Spec. Serv. Area	\$16,500	\$16,500	\$16,000	\$16,000	-\$500	-3%
N. Lawndale Spec. Serv. Area - Streets	\$70,909	\$0	\$338	\$0	\$0	0%
N. Lawndale Spec. Serv. Area - Storm Water Mgmt.	\$133,387	\$0	\$122	\$0	\$0	0%
W. Holland Spec. Serv. Area	\$4,504	\$4,500	\$4,500	\$4,500	\$0	0%
W. Holland Spec. Serv. Area - Streets	\$11,041	\$0	\$0	\$0	\$0	0%
W. Holland Spec. Serv. Area - Storm Water Mgmt.	\$103,718	\$0	\$0	\$0	\$0	0%
Water fund	\$2,455,890	\$3,077,865	\$2,768,685	\$3,194,016	\$116,151	3.8%
Water Subdivision Development Fee	\$7,500	\$150,000	\$100,000	\$0	-\$150,000	-100%
Water Connection Fee	\$0	\$423,000	\$78,500	\$415,000	-\$8,000	-1.9%
Water Tank Fund	\$28,185	\$0	\$0	\$0	\$0	0%
Sewer Fund	\$3,179,479	\$3,488,683	\$3,353,503	\$3,733,449	\$244,766	7%
Sewer Connection Fee	\$336,782	\$336,682	\$335,182	\$335,082	-\$1,600	-0.5%
Motorized Equipment Replacement Fund	\$957,986	\$1,085,110	\$948,820	\$1,755,540	\$670,430	61.8%
Capital Equipment Replacement Fund	\$20,013	\$613,350	\$0	\$714,015	\$100,665	16.4%
Building Maintenance Fund	\$183,682	\$292,400	\$210,000	\$1,304,413	\$1,012,013	346.1%
STP Expansion - Phase 2B	\$51,034	\$50,000	\$13,000	\$125,000	\$75,000	150%
Sewer Bond Principal & Interest	\$289,446	\$289,446	\$289,446	\$289,446	\$0	0%
Total Expenditures:	\$25,932,577	\$37,901,327	\$27,334,438	\$44,645,193	\$6,743,866	17.8%



Expenditures by Expense Type (including Interfund Transfers)

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel	\$8,084,776	\$8,805,290	\$8,492,404	\$9,069,215	\$263,925	3%
Operations	\$5,532,999	\$6,294,036	\$6,281,954	\$6,815,650	\$521,614	8.3%
Debt Service	\$1,143,550	\$1,144,004	\$1,143,885	\$1,146,503	\$2,499	0.2%
Capital	\$6,389,045	\$13,366,350	\$6,767,184	\$17,792,706	\$4,426,356	33.1%
Other Financing Uses	\$4,782,207	\$8,291,647	\$4,649,011	\$9,821,119	\$1,529,472	18.4%
Total Expense Objects:	\$25,932,577	\$37,901,327	\$27,334,438	\$44,645,193	\$6,743,866	17.8%



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.



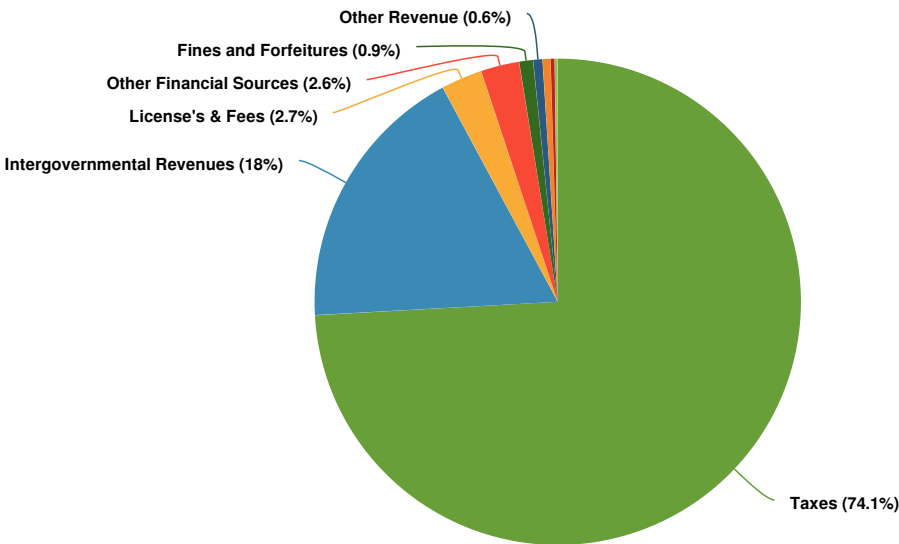
General Fund

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. American Rescue Plan Act (ARPA) grant funds that are restricted for use as determined by the City Council.
4. 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.

Revenues by Source

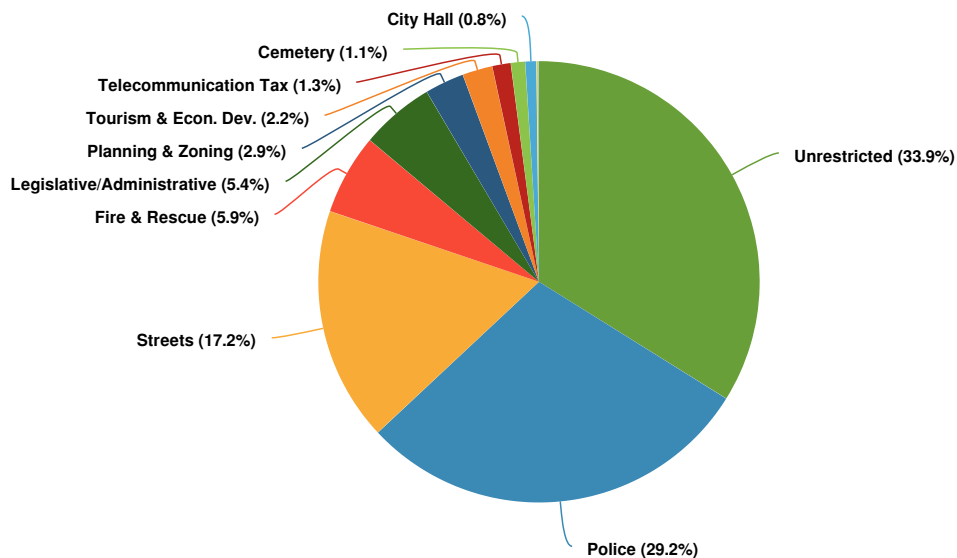
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source						
Taxes	\$9,467,145	\$10,724,307	\$11,319,829	\$11,889,845	\$1,165,538	10.9%
License's & Fees	\$402,060	\$440,400	\$434,700	\$438,900	-\$1,500	-0.3%
Permits	\$48,899	\$40,000	\$34,000	\$32,000	-\$8,000	-20%
Intergovernmental Revenues	\$3,064,378	\$4,165,250	\$3,402,439	\$2,891,751	-\$1,273,499	-30.6%
Fines and Forfeitures	\$151,806	\$149,000	\$182,330	\$148,100	-\$900	-0.6%
Charges for Service	\$5,450	\$5,000	\$5,000	\$82,000	\$77,000	1,540%
Fees	\$66,146	\$54,000	\$21,500	\$44,000	-\$10,000	-18.5%
Other Revenue	\$396,680	\$71,800	\$179,567	\$100,790	\$28,990	40.4%
Other Financial Sources	\$453,748	\$509,349	\$425,014	\$410,449	-\$98,900	-19.4%
Total Revenue Source:	\$14,056,311	\$16,159,106	\$16,004,379	\$16,037,835	-\$121,271	-0.8%

Expenditures by Function

Budgeted Expenditures by Function



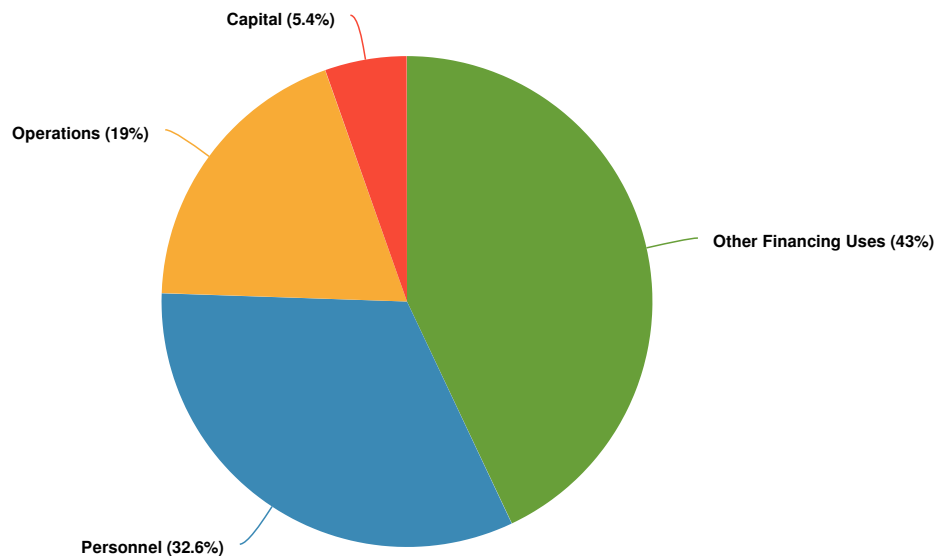
Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expenditures						
Legislative/Administrative	\$783,081	\$985,625	\$957,275	\$1,063,734	\$78,109	7.9%
City Hall	\$123,683	\$113,900	\$129,705	\$157,983	\$44,083	38.7%
Streets	\$2,740,310	\$2,950,922	\$2,838,254	\$3,376,533	\$425,611	14.4%
Police	\$4,807,299	\$6,123,435	\$5,195,998	\$5,734,950	-\$388,485	-6.3%



Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Tourism & Econ. Dev.	\$153,904	\$175,145	\$169,130	\$435,325	\$260,180	148.6%
Planning & Zoning	\$356,587	\$479,885	\$360,240	\$566,810	\$86,925	18.1%
Fire & Rescue	\$1,130,614	\$1,159,271	\$1,231,061	\$1,162,005	\$2,734	0.2%
Telecommunication Tax	\$399,440	\$463,549	\$299,172	\$264,000	-\$199,549	-43%
Unrestricted	\$2,508,587	\$6,101,062	\$2,451,179	\$6,667,025	\$565,963	9.3%
Cemetery	\$0	\$0	\$0	\$209,300	\$209,300	N/A
Pol. Spec. Proj.-Misc.	\$21,329	\$11,500	\$10,147	\$11,500	\$0	0%
Pol. Spec. Proj.-Vehicle Seizure	\$30,639	\$17,550	\$9,100	\$16,050	-\$1,500	-8.5%
Pol. Spec. Proj.-Canine	\$15,687	\$9,000	\$5,100	\$8,500	-\$500	-5.6%
Total Expenditures:	\$13,071,160	\$18,590,844	\$13,656,361	\$19,673,715	\$1,082,871	5.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects						
Personnel	\$5,573,806	\$5,979,670	\$5,940,874	\$6,405,835	\$426,165	7.1%
Total Personnel:	\$5,573,806	\$5,979,670	\$5,940,874	\$6,405,835	\$426,165	7.1%
Operations						
Contractual	\$2,539,651	\$2,926,376	\$2,638,449	\$2,861,125	-\$65,251	-2.2%
Commodities	\$284,621	\$342,050	\$270,772	\$389,700	\$47,650	13.9%



Name	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Misc/Other	\$167,488	\$261,850	\$284,746	\$496,350	\$234,500	89.6%
Total Operations:	\$2,991,760	\$3,530,276	\$3,193,967	\$3,747,175	\$216,899	6.1%
Capital	\$805,701	\$1,834,500	\$935,300	\$1,064,000	-\$770,500	-42%
Total Capital:	\$805,701	\$1,834,500	\$935,300	\$1,064,000	-\$770,500	-42%
Other Financing Uses	\$3,699,893	\$7,246,398	\$3,586,220	\$8,456,705	\$1,210,307	16.7%
Total Other Financing Uses:	\$3,699,893	\$7,246,398	\$3,586,220	\$8,456,705	\$1,210,307	16.7%
Total Expense Objects:	\$13,071,160	\$18,590,844	\$13,656,361	\$19,673,715	\$1,082,871	5.8%

General Fund Summary - excluding Intrafund Transfers

General Fund Summary (net of IntraFund Transfers)						
	FY2022 Actual	FY2023 Budget	FY2023 Est. Act.	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Revenue	\$14,056,311	\$16,159,106	\$16,004,379	\$16,037,835	-\$121,271	-0.8%
Less: Intrafund Transfers	-\$407,023	-\$463,549	-\$299,172	-\$264,000		
Total Revenue excluding Intrafund Transfers	\$13,649,288	\$15,695,557	\$15,705,207	\$15,773,835	\$78,278	0.5%
Total Expenditures	\$13,071,160	\$18,590,844	\$13,656,361	\$19,673,715	\$1,082,871	5.8%
Less: Intrafund Transfers	-\$407,023	-\$463,549	-\$299,172	-\$264,000		
Total Expenditures excluding Intrafund Transfers	\$12,664,137	\$18,127,295	\$13,357,189	\$19,409,715	\$1,282,420	7.1%



DEPARTMENTS



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

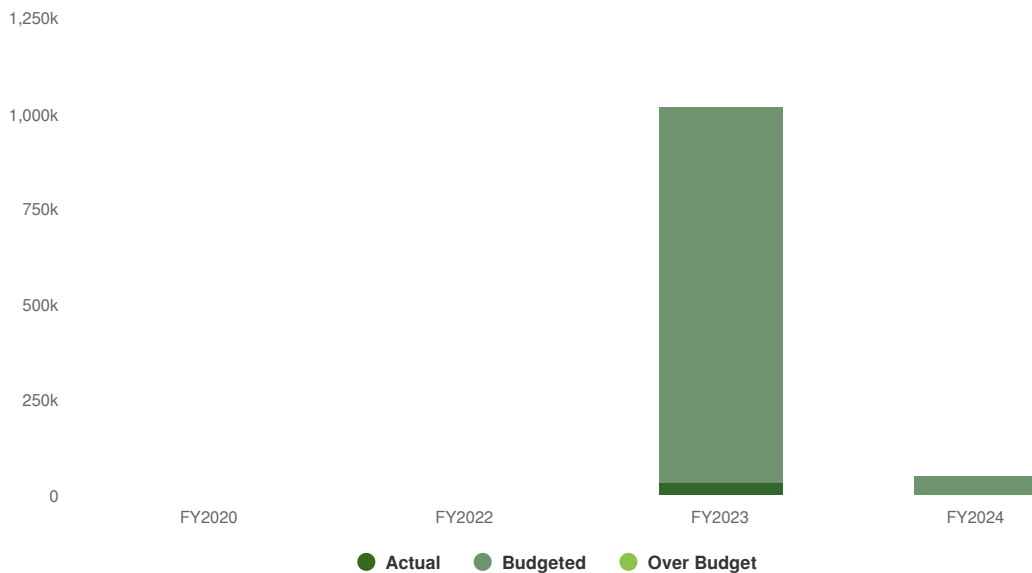
The City received total funding of \$2,247,574, with \$1,123,787 received in FY2023, as part of a federal ARPA grant as awarded following the COVID-19 pandemic. These funds along with the related interest income are restricted for use as determined by the City Council and in compliance with grant regulations.

Summary of Fund Revenue

The funds have been invested and are being kept in separate, restricted accounts awaiting determination of a qualified project. The grant proceeds have been recorded as deferred revenue because there have been no expenditures and thus there is no revenue to be recognized except for interest.

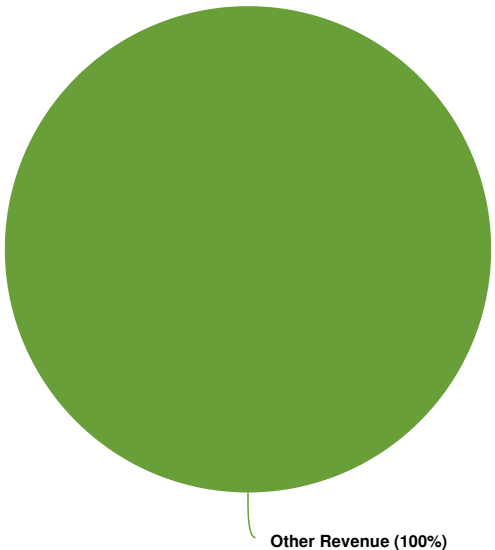
\$50,000 **-\$970,000**
(-95.10% vs. prior year)

ARPA Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds - Arpa	100-011-340-4500	\$0	\$1,020,000	\$0	\$0	-\$1,020,000	-100%
Total Intergovernmental Revenues:		\$0	\$1,020,000	\$0	\$0	-\$1,020,000	-100%
Other Revenue							
Interest Revenue - Arpa	100-011-380-1000	\$515	\$0	\$30,000	\$50,000	\$50,000	N/A
Total Other Revenue:		\$515	\$0	\$30,000	\$50,000	\$50,000	N/A
Total Revenue Source:		\$515	\$1,020,000	\$30,000	\$50,000	-\$970,000	-95.1%



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.

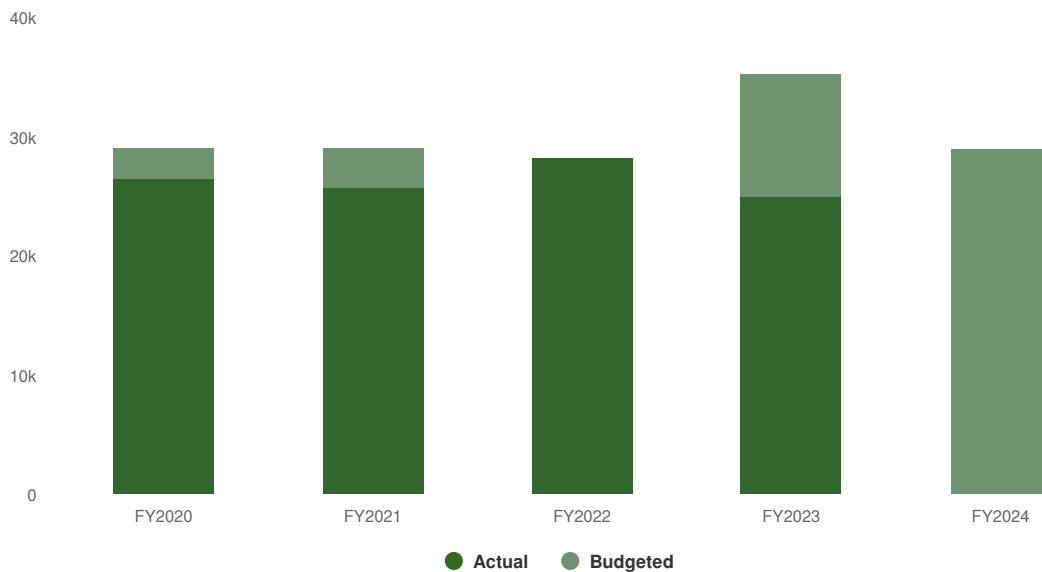
Summary of Fund Expenditures

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

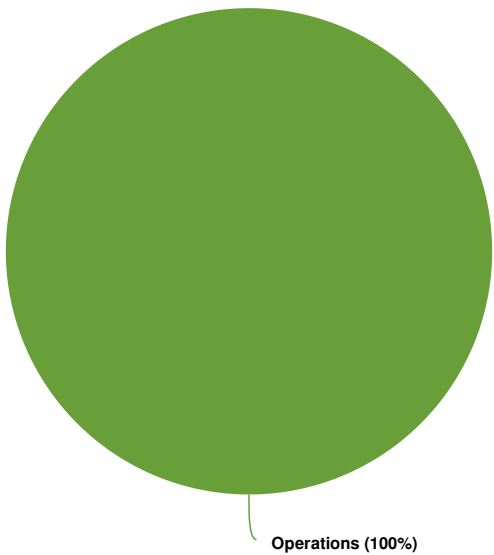
\$28,900 **-\$6,300**
(-17.90% vs. prior year)

Audit Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
Legal Fees - Audit	202-000-530-2000	\$176	\$200	\$60	\$200	\$0	0%
Professional Fees	202-000-530-4000	\$28,000	\$35,000	\$24,900	\$28,700	-\$6,300	-18%
Total Contractual:		\$28,176	\$35,200	\$24,960	\$28,900	-\$6,300	-17.9%
Total Operations:		\$28,176	\$35,200	\$24,960	\$28,900	-\$6,300	-17.9%
Total Expense Objects:		\$28,176	\$35,200	\$24,960	\$28,900	-\$6,300	-17.9%

Summary of Fund Revenue

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

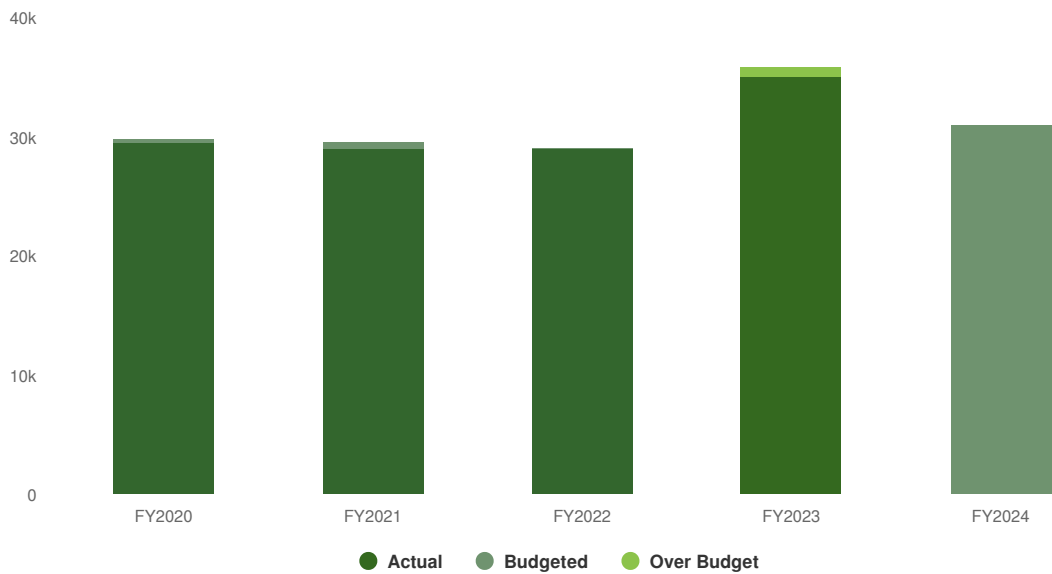
\$31,000

-\$4,030

(-11.50% vs. prior year)

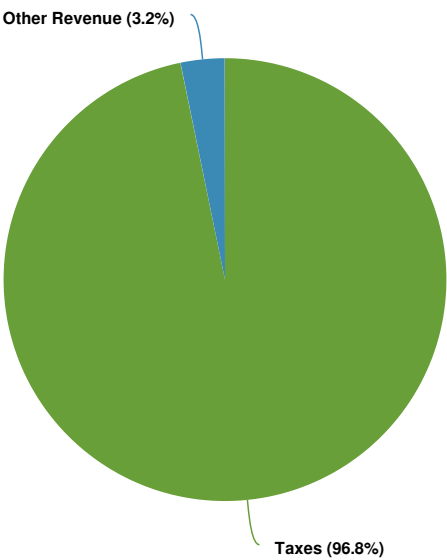


Audit Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Property Taxes	202-000-310-1000	\$28,918	\$35,000	\$34,966	\$30,000	-\$5,000	-14.3%
Total Taxes:		\$28,918	\$35,000	\$34,966	\$30,000	-\$5,000	-14.3%
Other Revenue							
Interest Revenue	202-000-380-1000	\$36	\$30	\$900	\$1,000	\$970	3,233.3%
Total Other Revenue:		\$36	\$30	\$900	\$1,000	\$970	3,233.3%
Total Revenue Source:		\$28,954	\$35,030	\$35,866	\$31,000	-\$4,030	-11.5%



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.

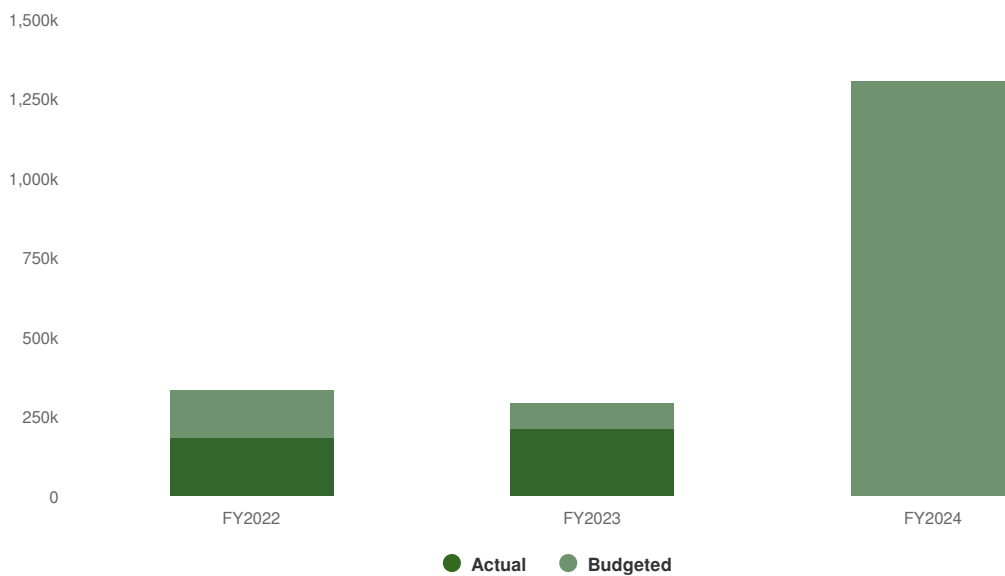
Summary of Fund Expenditures

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, paving of the parking lot at 305 Walnut Street, improvements to a building at the old Sewer plant for Public Works equipment, miscellaneous building maintenance at one of the Street Department shops and at City Hall and funding for a City-wide space needs study.

Proposed Expenditures

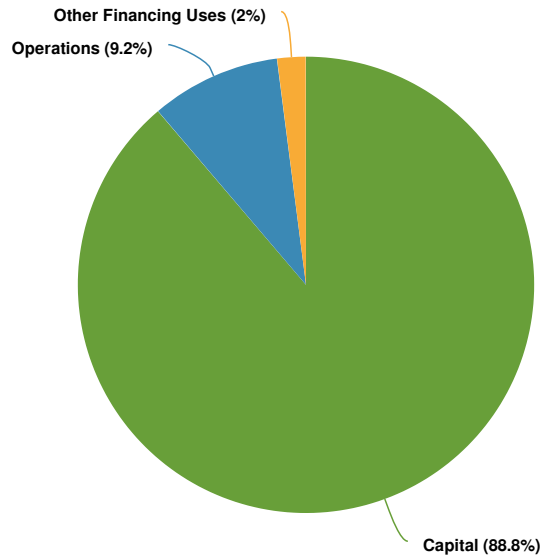
\$1,304,413 **\$1,012,013**
(346.11% vs. prior year)

Building Maintenance Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
R & M Building - Contractual	508-000-510-1000	\$94,822	\$80,000	\$100,000	\$20,000	-\$60,000	-75%
Professional Fees	508-000-530-4000	\$0	\$100,000	\$0	\$100,000	\$0	0%
Total Contractual:		\$94,822	\$180,000	\$100,000	\$120,000	-\$60,000	-33.3%
Total Operations:							
		\$94,822	\$180,000	\$100,000	\$120,000	-\$60,000	-33.3%
Capital							
Purchase - Building/Property	508-000-800-2000	\$88,860	\$112,400	\$110,000	\$1,158,000	\$1,045,600	930.2%
Total Capital:		\$88,860	\$112,400	\$110,000	\$1,158,000	\$1,045,600	930.2%
Other Financing Uses							
Transfer to Fire & Rescue	508-000-950-7000	\$0	\$0	\$0	\$26,413	\$26,413	N/A
Total Other Financing Uses:		\$0	\$0	\$0	\$26,413	\$26,413	N/A
Total Expense Objects:		\$183,682	\$292,400	\$210,000	\$1,304,413	\$1,012,013	346.1%

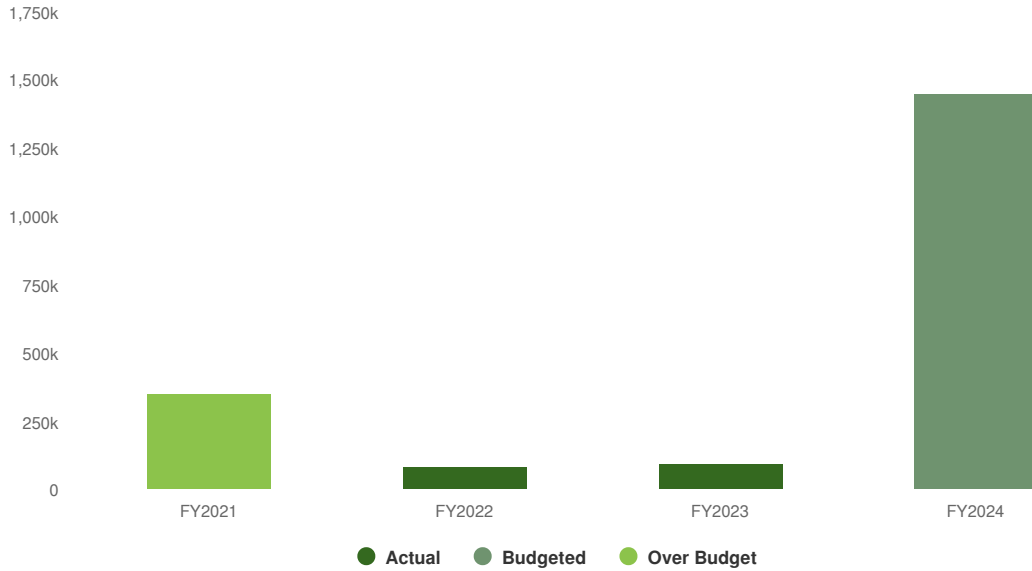


Summary of Fund Revenue

Transfers from the using departments for operations and capital expenditures are the main revenue source for the Building Maintenance Fund. In FY2024, grant proceeds are also expected to be received for the Police Evidence Building in the amount of \$583,000.

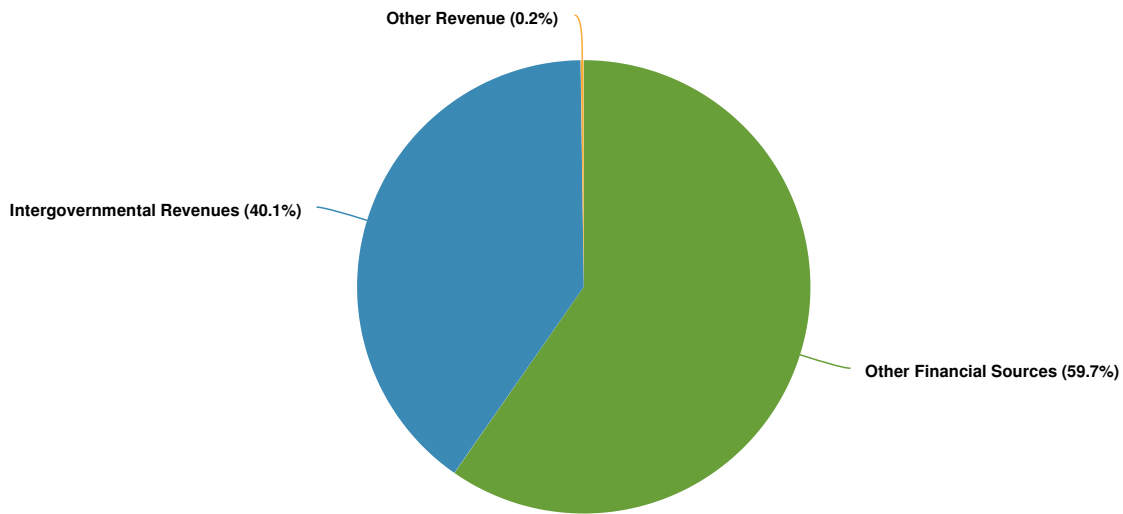
\$1,453,582 **\$1,360,882**
(1,468.05% vs. prior year)

Building Maintenance Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	508-000-340-4500	\$0	\$0	\$0	\$583,000	\$583,000	N/A
Total Intergovernmental Revenues:		\$0	\$0	\$0	\$583,000	\$583,000	N/A
Other Revenue							
Interest Revenue	508-000-380-1000	\$75	\$100	\$2,500	\$3,000	\$2,900	2,900%
Total Other Revenue:		\$75	\$100	\$2,500	\$3,000	\$2,900	2,900%
Other Financial Sources							
Transfer From City Hall	508-000-390-1200	\$16,200	\$36,000	\$36,000	\$70,427	\$34,427	95.6%
Transfer From Streets	508-000-390-1300	\$9,000	\$12,500	\$12,500	\$229,833	\$217,333	1,738.7%
Transfer From Police	508-000-390-1400	\$2,400	\$3,000	\$3,000	\$312,227	\$309,227	10,307.6%
Transfer from Cemetery	508-000-390-1500	\$0	\$0	\$0	\$55,000	\$55,000	N/A
Transfer From Water	508-000-390-5000	\$15,400	\$6,500	\$6,500	\$105,312	\$98,812	1,520.2%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Transfer From Sewer	508-000-390-5100	\$32,500	\$26,500	\$26,500	\$94,783	\$68,283	257.7%
Transfer From Fire & Rescue	508-000-390-5400	\$5,680	\$8,100	\$8,100	\$0	-\$8,100	-100%
Total Other Financial Sources:		\$81,180	\$92,600	\$92,600	\$867,582	\$774,982	836.9%
Total Revenue Source:		\$81,255	\$92,700	\$95,100	\$1,453,582	\$1,360,882	1,468%

Building Maintenance Replacement Schedule



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.

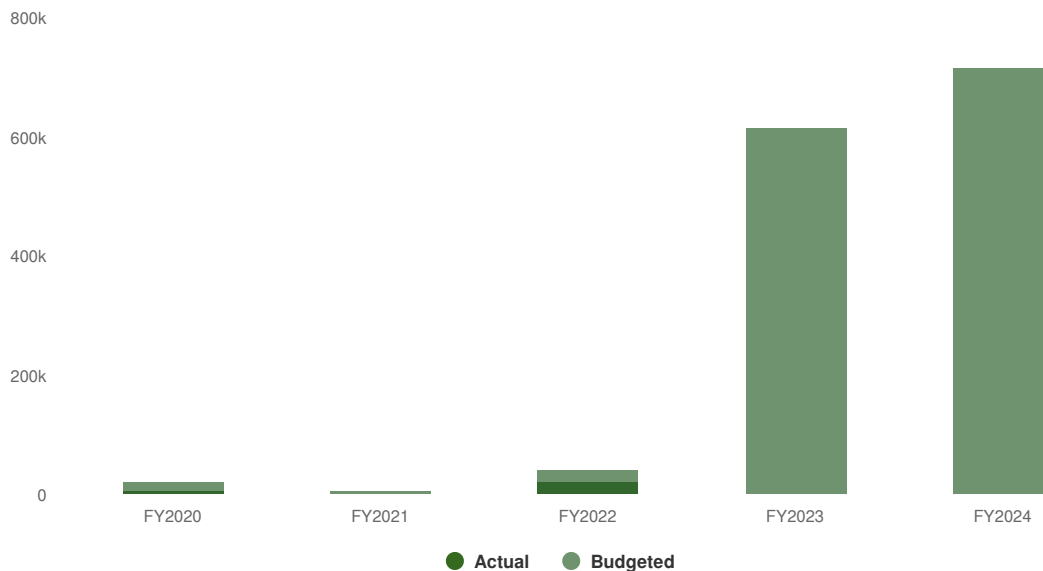
Summary of Fund Expenditures

Included in the fund expenditures are planned capital purchases that have been funded including a new file server for City Hall, in-car video system for the Police Department, outdoor warning siren as needed for Grandyle, and the STP2 generator that was budgeted in FY2023 but is not expected to be received by 5/1/2023.

Proposed Expenditures

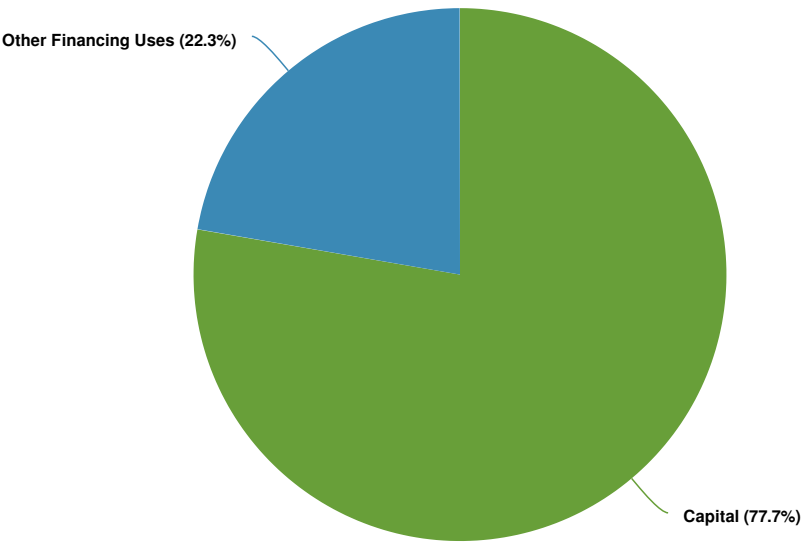
\$714,015 **\$100,665**
(16.41% vs. prior year)

Capital Equipment Replacement Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purchase - Equipment	505-000-800-1500	\$20,013	\$613,350	\$0	\$554,956	-\$58,394	-9.5%
Total Capital:		\$20,013	\$613,350	\$0	\$554,956	-\$58,394	-9.5%
Other Financing Uses							
Transfer to Water	505-000-950-1500	\$0	\$0	\$0	\$30,580	\$30,580	N/A
Transfer to Sewer	505-000-950-2000	\$0	\$0	\$0	\$65,543	\$65,543	N/A
Transfer to Streets	505-000-950-3000	\$0	\$0	\$0	\$47,936	\$47,936	N/A
Transfer to Planning & Zoning	505-000-950-7000	\$0	\$0	\$0	\$15,000	\$15,000	N/A
Total Other Financing Uses:		\$0	\$0	\$0	\$159,059	\$159,059	N/A
Total Expense Objects:		\$20,013	\$613,350	\$0	\$714,015	\$100,665	16.4%

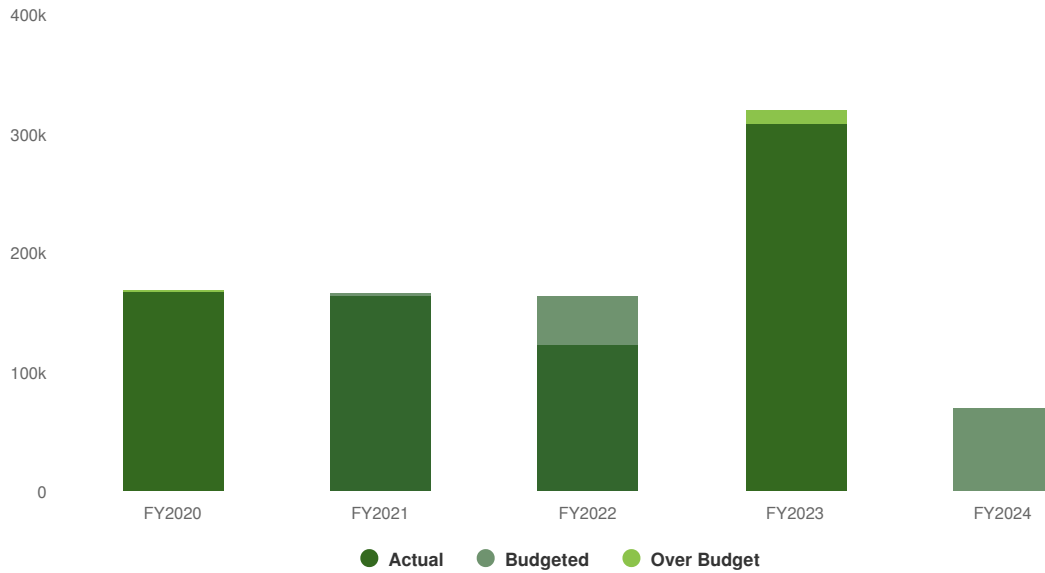
Summary of Fund Revenue



Transfers from the using departments for planned capital expenditures are the main revenue source for the Capital Equipment Replacement Fund.

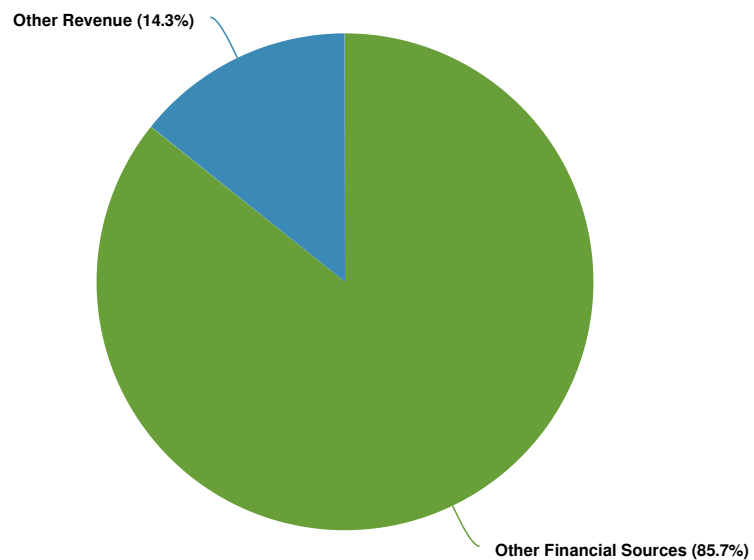
\$70,108 **-\$237,992**
(-77.25% vs. prior year)

Capital Equipment Replacement Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	505-000-380-1000	\$525	\$500	\$12,500	\$10,000	\$9,500	1,900%
Total Other Revenue:		\$525	\$500	\$12,500	\$10,000	\$9,500	1,900%
Other Financial Sources							
Transfer From Leg/Admn	505-000-390-1000	\$0	\$0	\$0	\$2,124	\$2,124	N/A
Transfer From City Hall	505-000-390-1200	\$0	\$0	\$0	\$4,486	\$4,486	N/A
Transfer From Streets	505-000-390-1300	\$9,151	\$12,018	\$12,018	\$0	-\$12,018	-100%
Transfer From Police	505-000-390-1400	\$20,462	\$117,615	\$117,615	\$31,583	-\$86,032	-73.1%
Trsf. From Pol. Spec. Proj.	505-000-390-1500	\$15,008	\$0	\$0	\$0	\$0	N/A
Transfer From Plan/Zone	505-000-390-1600	\$2,500	\$0	\$0	\$0	\$0	N/A
Transfer From Esda	505-000-390-2100	\$21,849	\$20,599	\$20,599	\$21,915	\$1,316	6.4%
Transfer From Stormwater Mgmt.	505-000-390-2200	\$0	\$3,266	\$3,266	\$0	-\$3,266	-100%
Transfer From Sewer	505-000-390-5100	\$53,508	\$154,102	\$154,102	\$0	-\$154,102	-100%
Total Other Financial Sources:		\$122,478	\$307,600	\$307,600	\$60,108	-\$247,492	-80.5%
Total Revenue Source:		\$123,003	\$308,100	\$320,100	\$70,108	-\$237,992	-77.2%

Capital Equipment Replacement Schedule



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 .

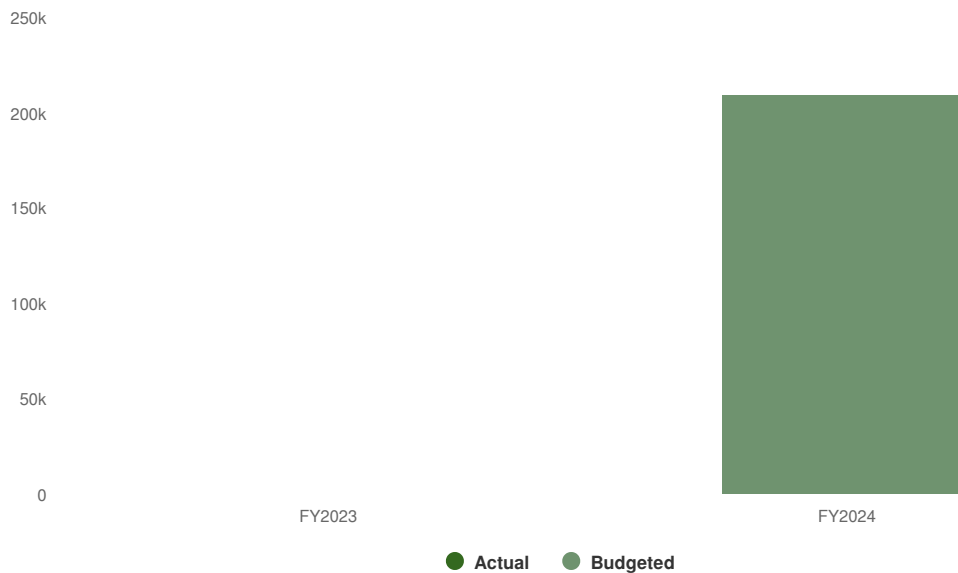
Summary of Fund Expenditures

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

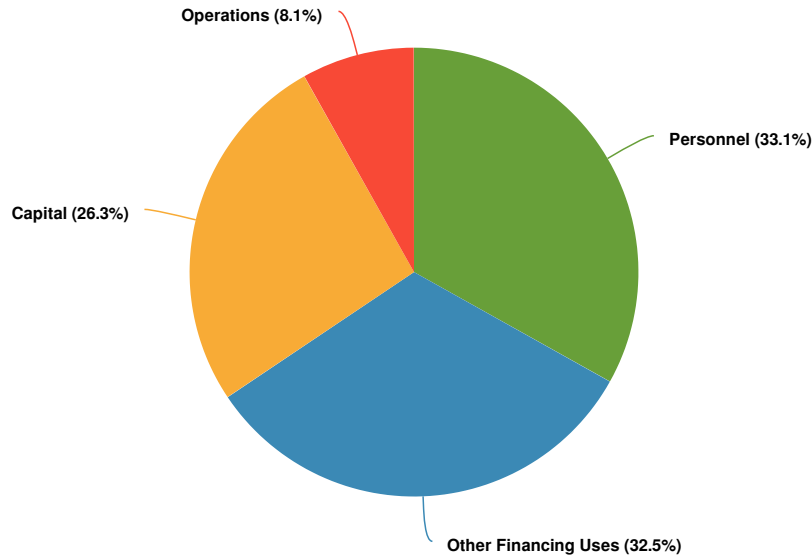
\$209,300 **\$209,300**
(% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects						
Personnel						
Salaries - Reg.	100-200-410-1000	\$0	\$0	\$27,000	\$27,000	N/A
Salaries - Standby	100-200-410-1500	\$0	\$0	\$200	\$200	N/A
Salaries - Over-Time	100-200-410-2000	\$0	\$0	\$600	\$600	N/A
Unused Sick Time/Ghip	100-200-410-3000	\$0	\$0	\$400	\$400	N/A
Salaries - Part-Time	100-200-420-1000	\$0	\$0	\$15,000	\$15,000	N/A
Salaries - Elected Officials	100-200-430-1000	\$0	\$0	\$10,000	\$10,000	N/A
Group Insurance	100-200-450-1000	\$0	\$0	\$9,400	\$9,400	N/A
Health Savings Plan Contrib.	100-200-450-1100	\$0	\$0	\$500	\$500	N/A
Retiree Health Insurance	100-200-450-1200	\$0	\$0	\$3,900	\$3,900	N/A
Payroll Taxes - Unemployment	100-200-450-2000	\$0	\$0	\$300	\$300	N/A
Workers Comp Insurance	100-200-450-2500	\$0	\$0	\$1,800	\$1,800	N/A



Name	Account ID	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Uniform Allowance	100-200-470-1000	\$0	\$0	\$200	\$200	N/A
Total Personnel:		\$0	\$0	\$69,300	\$69,300	N/A
Operations						
Contractual						
R&M - Equipment (Contr.)	100-200-510-1500	\$0	\$0	\$250	\$250	N/A
R&M - Grounds (Contr.)	100-200-510-7000	\$0	\$0	\$8,000	\$8,000	N/A
Legal Fees	100-200-530-2000	\$0	\$0	\$1,000	\$1,000	N/A
Postage Expenses	100-200-550-1000	\$0	\$0	\$200	\$200	N/A
Communications	100-200-550-1500	\$0	\$0	\$300	\$300	N/A
Electricity	100-200-570-3000	\$0	\$0	\$1,500	\$1,500	N/A
Property Insurance	100-200-590-1000	\$0	\$0	\$100	\$100	N/A
Total Contractual:		\$0	\$0	\$11,350	\$11,350	N/A
Commodities						
R&M - Equipment (Commodities)	100-200-610-1500	\$0	\$0	\$500	\$500	N/A
R&M Grounds (Commod)	100-200-610-7000	\$0	\$0	\$2,000	\$2,000	N/A
Operating Supplies	100-200-650-1500	\$0	\$0	\$300	\$300	N/A
Miscellaneous Equipment	100-200-650-2000	\$0	\$0	\$2,350	\$2,350	N/A
Total Commodities:		\$0	\$0	\$5,150	\$5,150	N/A
Misc/Other						
Miscellaneous Expense	100-200-910-9000	\$0	\$0	\$500	\$500	N/A
Total Misc/Other:		\$0	\$0	\$500	\$500	N/A
Total Operations:		\$0	\$0	\$17,000	\$17,000	N/A
Capital						
Purchase-System Improvements	100-200-800-5000	\$0	\$0	\$55,000	\$55,000	N/A
Total Capital:		\$0	\$0	\$55,000	\$55,000	N/A
Other Financing Uses						
Transfer To Merf	100-200-950-1800	\$0	\$0	\$13,000	\$13,000	N/A



Name	Account ID	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Transfer to Building Fund	100-200-950-1900	\$0	\$0	\$55,000	\$55,000	N/A
Total Other Financing Uses:		\$0	\$0	\$68,000	\$68,000	N/A
Total Expense Objects:		\$0	\$0	\$209,300	\$209,300	N/A

Summary of Fund Revenue

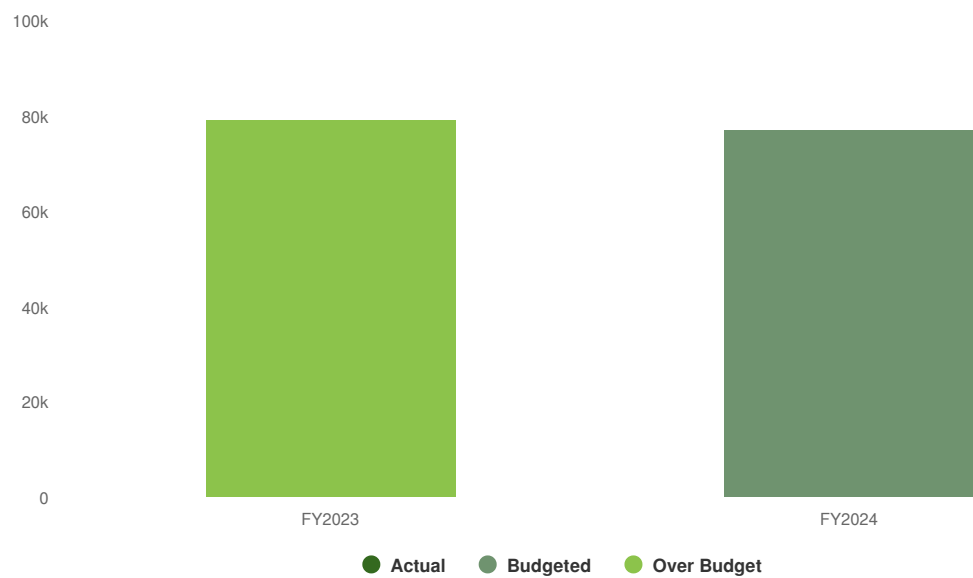
In addition to revenue from lot and columbarium sales and interment and footing reimbursements, net expenses are funded through General Corp. - Unrestricted.

\$77,100

\$77,100

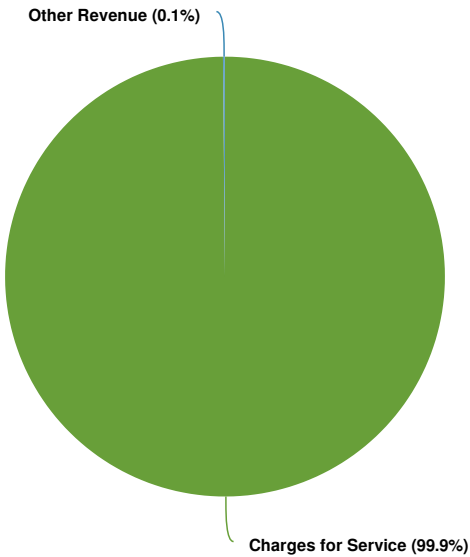
(% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source						
Charges for Service						
Grave Sites	100-200-360-1000	\$0	\$0	\$30,000	\$30,000	N/A
Columbarium Niche Sales	100-200-360-1100	\$0	\$0	\$2,000	\$2,000	N/A
Interment Fee	100-200-360-5100	\$0	\$0	\$45,000	\$45,000	N/A
Total Charges for Service:		\$0	\$0	\$77,000	\$77,000	N/A
Other Revenue						
Interest Revenue	100-200-380-1000	\$0	\$0	\$100	\$100	N/A
Total Other Revenue:		\$0	\$0	\$100	\$100	N/A
Other Financial Sources						
Transfer From Cemetery Fund	100-200-390-4500	\$0	\$79,402	\$0	\$0	N/A
Total Other Financial Sources:		\$0	\$79,402	\$0	\$0	N/A
Total Revenue Source:		\$0	\$79,402	\$77,100	\$77,100	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.

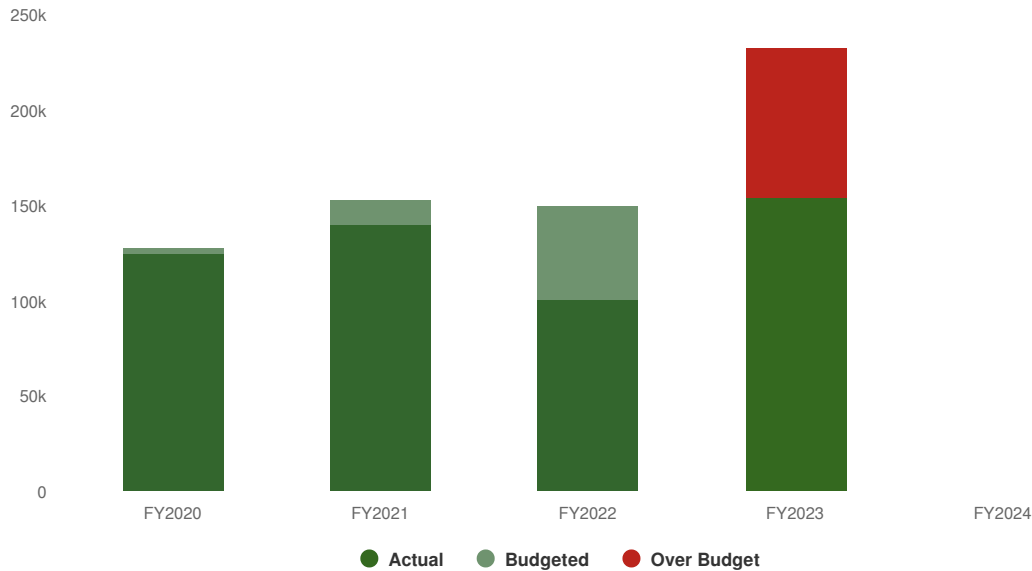
Summary of Fund Expenditures

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

Proposed Expenditures

\$0 **-\$154,480**
(-100.00% vs. prior year)

Cemetery Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	200-000-410-1000	\$13,421	\$25,000	\$23,000	\$0	-\$25,000	-100%
Salaries - Standby	200-000-410-1500	\$0	\$0	\$230	\$0	\$0	0%
Salaries - Over-Time	200-000-410-2000	\$712	\$1,800	\$500	\$0	-\$1,800	-100%
Unused Sick Time/Ghip	200-000-410-3000	\$0	\$400	\$100	\$0	-\$400	-100%
Salaries - Part-Time	200-000-420-1000	\$21,437	\$30,000	\$30,000	\$0	-\$30,000	-100%
Salaries - Elected Officials	200-000-430-1000	\$8,532	\$6,100	\$9,000	\$0	-\$6,100	-100%
Group Insurance	200-000-450-1000	\$6,530	\$9,000	\$9,300	\$0	-\$9,000	-100%
Health Savings Plan Contrib.	200-000-450-1100	\$219	\$500	\$400	\$0	-\$500	-100%
Retiree Health Insurance	200-000-450-1200	\$3,174	\$3,500	\$3,550	\$0	-\$3,500	-100%
Payroll Taxes - Unemployment	200-000-450-2000	\$263	\$320	\$200	\$0	-\$320	-100%
Workers Comp Insurance	200-000-450-2500	\$1,434	\$1,800	\$1,500	\$0	-\$1,800	-100%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Uniform Allowance	200-000-470-1000	\$63	\$200	\$200	\$0	-\$200	-100%
Total Personnel:		\$55,785	\$78,620	\$77,980	\$0	-\$78,620	-100%
Operations							
Contractual							
R&M - Equipment (Contr.)	200-000-510-1500	\$0	\$250	\$0	\$0	-\$250	-100%
R&M - Grounds (Contr.)	200-000-510-7000	\$4,369	\$9,000	\$6,500	\$0	-\$9,000	-100%
Legal Fees	200-000-530-2000	\$1,571	\$300	\$1,200	\$0	-\$300	-100%
Postage Expenses	200-000-550-1000	\$181	\$200	\$150	\$0	-\$200	-100%
Communications	200-000-550-1500	\$275	\$300	\$150	\$0	-\$300	-100%
Electricity	200-000-570-3000	\$1,341	\$1,560	\$1,500	\$0	-\$1,560	-100%
Property Insurance	200-000-590-1000	\$69	\$100	\$100	\$0	-\$100	-100%
Lease/Rent Expense	200-000-590-2000	\$0	\$200	\$0	\$0	-\$200	-100%
Total Contractual:		\$7,806	\$11,910	\$9,600	\$0	-\$11,910	-100%
Commodities							
R&M - Equipment (Commodities)	200-000-610-1500	\$386	\$200	\$500	\$0	-\$200	-100%
R&M Grounds (Commod)	200-000-610-7000	\$309	\$2,500	\$400	\$0	-\$2,500	-100%
Operating Supplies	200-000-650-1500	\$265	\$250	\$250	\$0	-\$250	-100%
Miscellaneous Equipment	200-000-650-2000	\$1,420	\$1,500	\$600	\$0	-\$1,500	-100%
Total Commodities:		\$2,379	\$4,450	\$1,750	\$0	-\$4,450	-100%
Misc/Other							
Miscellaneous Expense	200-000-910-9000	\$813	\$500	\$140	\$0	-\$500	-100%
Total Misc/Other:		\$813	\$500	\$140	\$0	-\$500	-100%
Total Operations:		\$10,999	\$16,860	\$11,490	\$0	-\$16,860	-100%
Capital							
Purchase - Equipment	200-000-800-1500	\$0	\$2,000	\$0	\$0	-\$2,000	-100%
Purchase-System Improvements	200-000-800-5000	\$24,064	\$48,000	\$55,000	\$0	-\$48,000	-100%
Total Capital:		\$24,064	\$50,000	\$55,000	\$0	-\$50,000	-100%



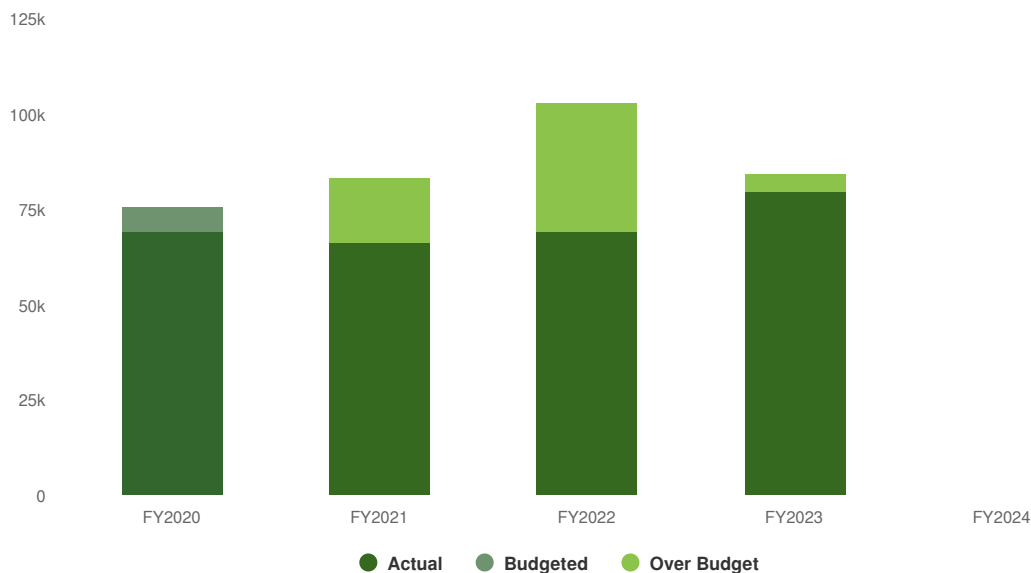
Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Other Financing Uses							
Transfer To General Fund	200-000-950-1000	\$0	\$0	\$79,402	\$0	\$0	N/A
Transfer To Merf	200-000-950-1800	\$9,710	\$9,000	\$9,000	\$0	-\$9,000	-100%
Total Other Financing Uses:		\$9,710	\$9,000	\$88,402	\$0	-\$9,000	-100%
Total Expense Objects:		\$100,557	\$154,480	\$232,872	\$0	-\$154,480	-100%

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 **-\$79,800**
(-100.00% vs. prior year)

Cemetery Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Charges for Service							
Grave Sites	200-000-360-1000	\$36,150	\$30,000	\$30,000	\$0	-\$30,000	-100%
Columbarium Niche Sales	200-000-360-1100	\$3,600	\$4,000	\$4,500	\$0	-\$4,000	-100%
Footings	200-000-360-5000	\$0	\$0	\$5,000	\$0	\$0	0%
Interment Fee	200-000-360-5100	\$61,600	\$45,000	\$45,000	\$0	-\$45,000	-100%
Total Charges for Service:		\$101,350	\$79,000	\$84,500	\$0	-\$79,000	-100%
Other Revenue							
Interest Revenue	200-000-380-1000	\$204	\$100	\$100	\$0	-\$100	-100%
Miscellaneous Revenue	200-000-380-9000	\$1,260	\$700	\$0	\$0	-\$700	-100%
Total Other Revenue:		\$1,464	\$800	\$100	\$0	-\$800	-100%
Total Revenue Source:		\$102,814	\$79,800	\$84,600	\$0	-\$79,800	-100%



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

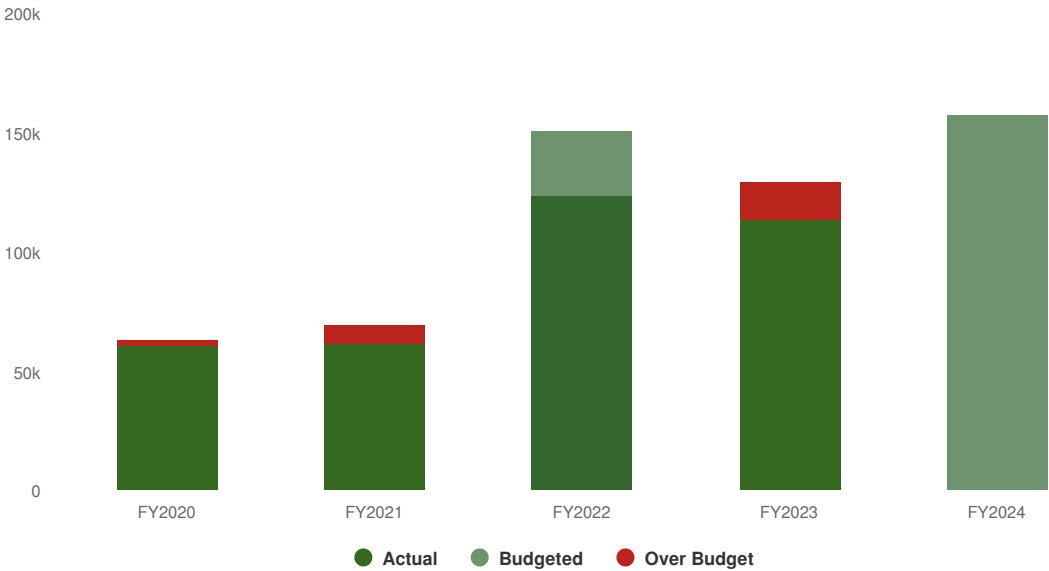
The adjacent property at 305 Walnut Street was purchased during FY2023. The house on the property will be demolished and a parking lot constructed to add additional parking for City Hall employees and the public.

Proposed Expenditures

\$157,983

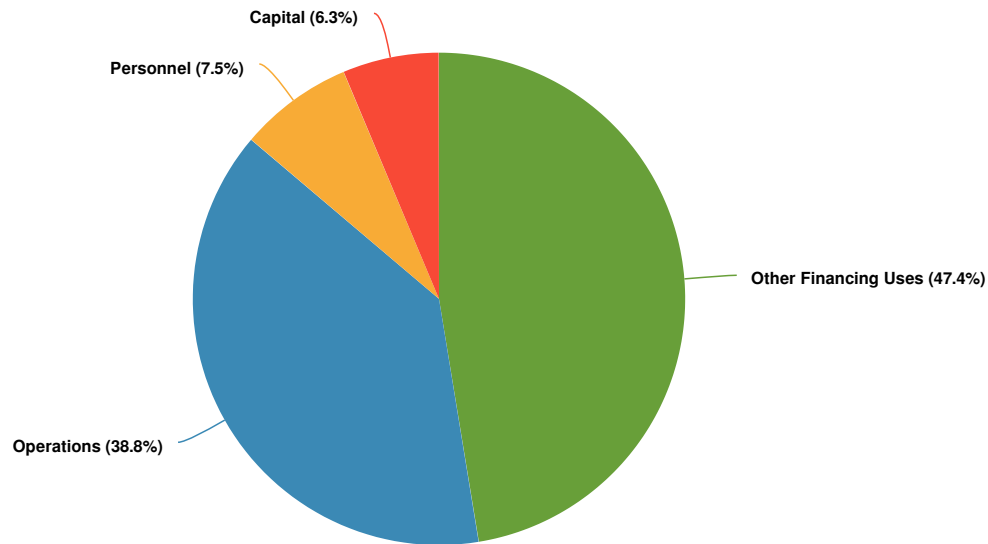
\$44,083
(38.70% vs. prior year)

City Hall Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Reg - Salaries	100-002-410-1000	\$7,370	\$7,000	\$6,500	\$7,100	\$100	1.4%
Salaries - Over-Time	100-002-410-2000	\$67	\$500	\$200	\$500	\$0	0%
Unused Sick Time/Ghip	100-002-410-3000	\$0	\$100	\$0	\$110	\$10	10%
Group Insurance	100-002-450-1000	\$3,815	\$3,400	\$3,300	\$3,400	\$0	0%
Health Savings Plan Contrib.	100-002-450-1100	\$0	\$200	\$0	\$0	-\$200	-100%
Payroll Taxes - Unemployment	100-002-450-2000	\$6	\$60	\$60	\$70	\$10	16.7%
Workers Comp Insurance	100-002-450-2500	\$90	\$400	\$400	\$500	\$100	25%
Uniform Rental	100-002-470-1000	\$63	\$140	\$140	\$140	\$0	0%
Total Personnel:		\$11,411	\$11,800	\$10,600	\$11,820	\$20	0.2%
Operations							
Contractual							
R&M - Building (Contractual)	100-002-510-1000	\$14,351	\$22,000	\$19,700	\$23,000	\$1,000	4.5%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
R&M - Equipment (Contractual)	100-002-510-1500	\$2,419	\$2,750	\$2,735	\$2,850	\$100	3.6%
Legal Fees	100-002-530-2000	\$1,541	\$0	\$4,000	\$0	\$0	0%
Professional Fees	100-002-530-4000	\$0	\$0	\$12,800	\$0	\$0	0%
Communications	100-002-550-1500	\$11,523	\$13,000	\$13,200	\$14,000	\$1,000	7.7%
Recruitment	100-002-550-3000	\$0	\$100	\$0	\$100	\$0	0%
Electricity	100-002-570-3000	\$4,534	\$5,000	\$6,200	\$7,200	\$2,200	44%
Heating	100-002-570-3500	\$1,517	\$1,600	\$1,500	\$1,600	\$0	0%
Property Insurance	100-002-590-1000	\$1,924	\$2,000	\$2,200	\$2,500	\$500	25%
Total Contractual:		\$37,810	\$46,450	\$62,335	\$51,250	\$4,800	10.3%
Commodities							
R&M - Building (Commodities)	100-002-610-1000	\$492	\$3,000	\$1,000	\$3,300	\$300	10%
R&M - Equipment (Commodities)	100-002-610-1500	\$509	\$750	\$450	\$750	\$0	0%
Operating Supplies	100-002-650-1500	\$2,170	\$1,900	\$2,570	\$2,750	\$850	44.7%
Miscellaneous Equipment	100-002-650-2000	\$1,925	\$1,500	\$1,000	\$1,200	-\$300	-20%
Janitorial Supplies	100-002-650-2500	\$67	\$1,000	\$500	\$500	-\$500	-50%
Total Commodities:		\$5,162	\$8,150	\$5,520	\$8,500	\$350	4.3%
Misc/Other							
Covid-19 Expenses	100-002-910-1900	\$584	\$0	\$0	\$0	\$0	N/A
Miscellaneous Expense	100-002-910-9000	\$383	\$1,500	\$3,250	\$1,500	\$0	0%
Total Misc/Other:		\$967	\$1,500	\$3,250	\$1,500	\$0	0%
Total Operations:		\$43,939	\$56,100	\$71,105	\$61,250	\$5,150	9.2%
Capital							
Purchase - Equipment	100-002-800-1500	\$52,133	\$10,000	\$12,000	\$10,000	\$0	0%
Total Capital:		\$52,133	\$10,000	\$12,000	\$10,000	\$0	0%
Other Financing Uses							
Transfer To Building Mtnce. Fund	100-002-950-1900	\$16,200	\$36,000	\$36,000	\$70,427	\$34,427	95.6%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Transfer To Cap Repl Fund	100-002-950-2000	\$0	\$0	\$0	\$4,486	\$4,486	N/A
Total Other Financing Uses:		\$16,200	\$36,000	\$36,000	\$74,913	\$38,913	108.1%
Total Expense Objects:		\$123,683	\$113,900	\$129,705	\$157,983	\$44,083	38.7%

Summary of Fund Revenue

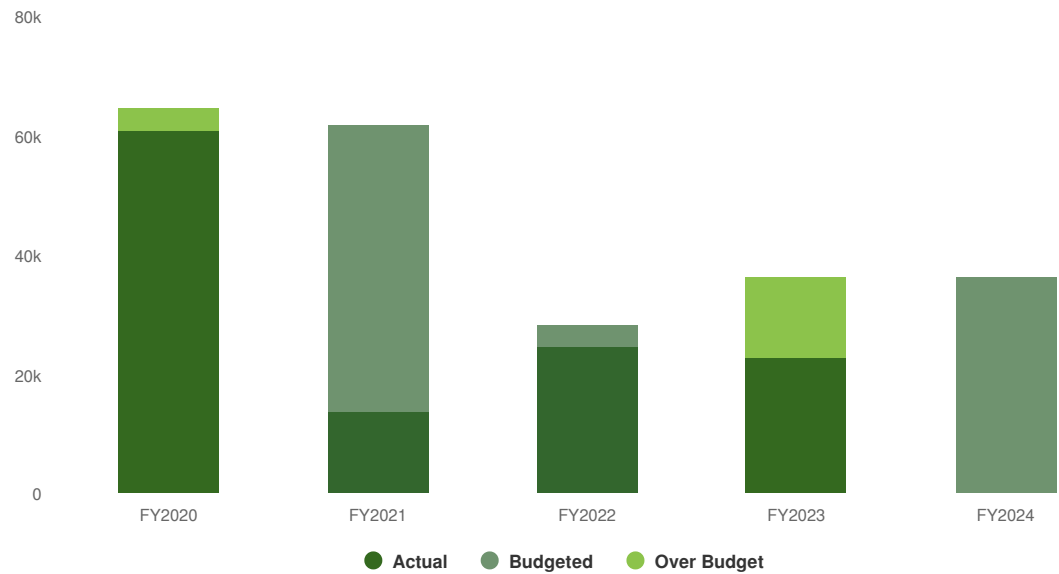
Net expenses are funded through General Corp. - Unrestricted. Water and Sewer Funds transfer 10% of all personnel, operations and capital expenditures.

\$36,600

\$13,800

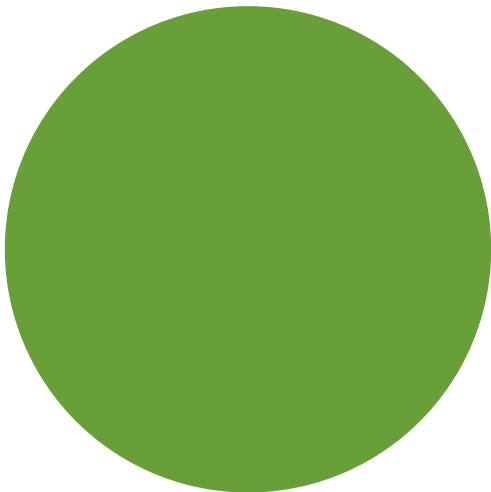
(60.53% vs. prior year)

City Hall Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Other Financial Sources (100%)

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							
Insurance Proceeds	100-002-380-2000	\$0	\$0	\$10,500	\$0	\$0	0%
Total Other Revenue:		\$0	\$0	\$10,500	\$0	\$0	0%
Other Financial Sources							
Transfer From Water Fund	100-002-390-1500	\$12,363	\$11,400	\$12,970	\$18,300	\$6,900	60.5%
Transfer From Sewer Fund	100-002-390-2000	\$12,363	\$11,400	\$12,970	\$18,300	\$6,900	60.5%
Total Other Financial Sources:		\$24,727	\$22,800	\$25,940	\$36,600	\$13,800	60.5%
Total Revenue Source:		\$24,727	\$22,800	\$36,440	\$36,600	\$13,800	60.5%



Emergency Management Agency - Fund 201

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

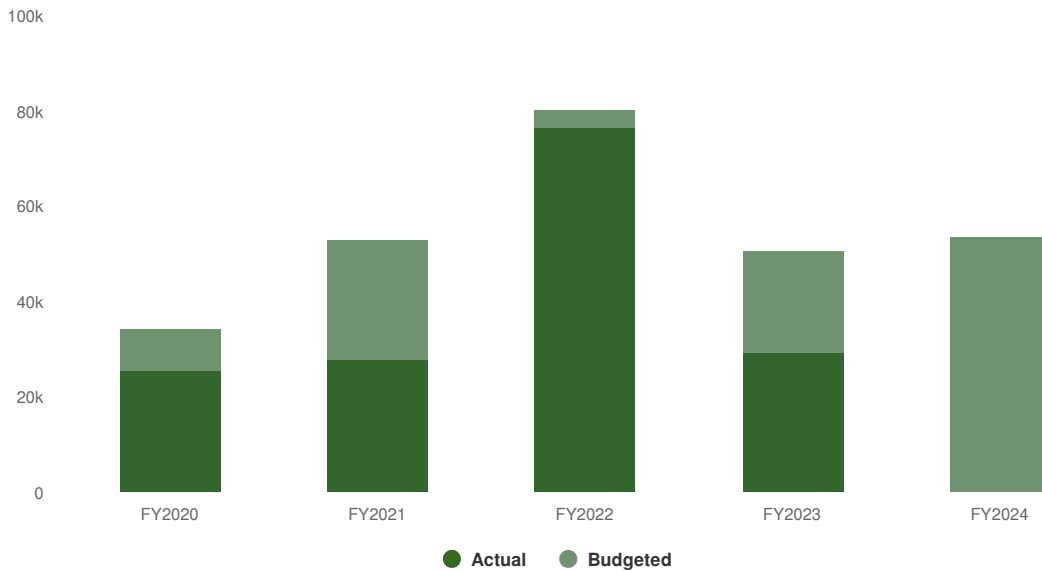
Summary of Fund Expenditures

In addition to funding for replacement of warning sirens, the FY2024 Budget also includes funds for StarCom radio port fees.

Proposed Expenditures

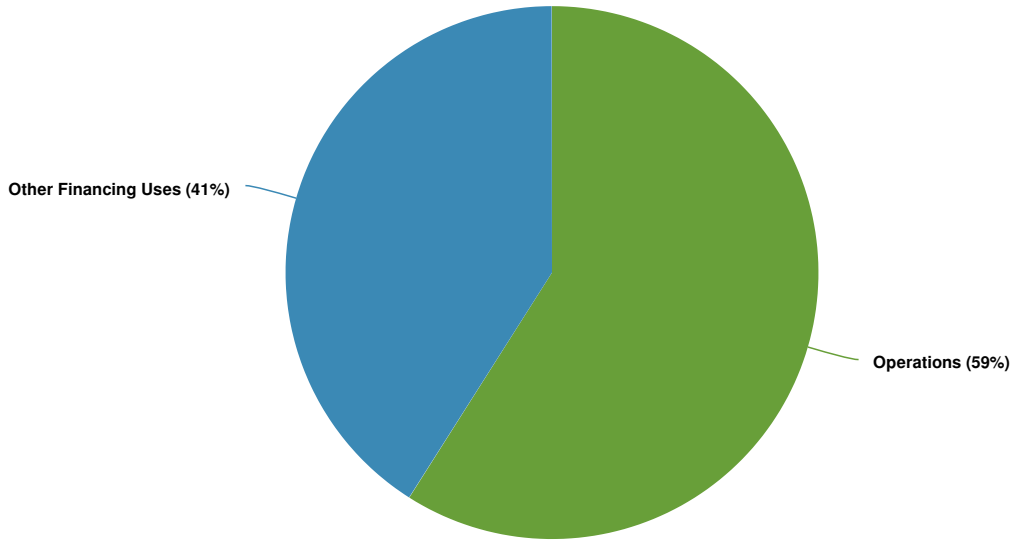
\$53,465 **\$2,816**
(5.56% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
R&M - Building (Contractual)	201-000-510-1000	\$0	\$100	\$0	\$0	-\$100	-100%
R&M - Equipment (Contractual)	201-000-510-1500	\$450	\$5,500	\$3,265	\$5,500	\$0	0%
Communications	201-000-550-1500	\$0	\$16,800	\$0	\$16,800	\$0	0%
Property Insurance	201-000-590-1000	\$1,265	\$1,500	\$1,500	\$1,600	\$100	6.7%
Lease/Rent Expense	201-000-590-2000	\$2,100	\$2,500	\$2,275	\$2,500	\$0	0%
Total Contractual:		\$3,815	\$26,400	\$7,040	\$26,400	\$0	0%
Commodities							
R&M - Equipment (Commodities)	201-000-610-1500	\$0	\$1,500	\$950	\$1,500	\$0	0%
Miscellaneous Equipment	201-000-650-1500	\$480	\$1,650	\$500	\$1,650	\$0	0%
Total Commodities:		\$480	\$3,150	\$1,450	\$3,150	\$0	0%
Misc/Other							



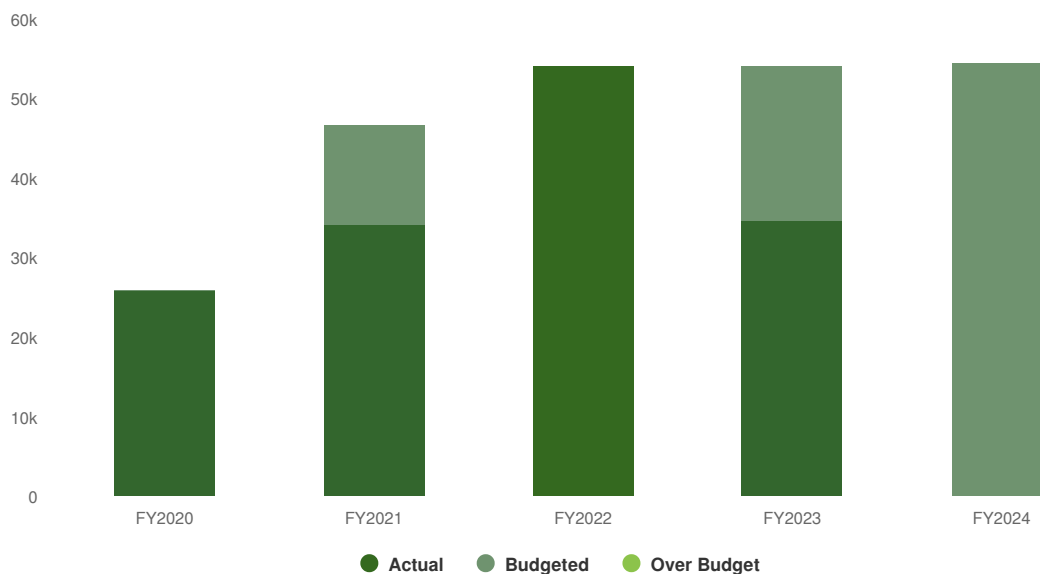
Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Miscellaneous Expense	201-000-910-9000	\$0	\$500	\$250	\$2,000	\$1,500	300%
Total Misc/Other:		\$0	\$500	\$250	\$2,000	\$1,500	300%
Total Operations:		\$4,295	\$30,050	\$8,740	\$31,550	\$1,500	5%
Capital							
Purchase - Equipment	201-000-800-1500	\$50,158	\$0	\$0	\$0	\$0	N/A
Total Capital:		\$50,158	\$0	\$0	\$0	\$0	N/A
Other Financing Uses							
Transfer To Cap Repl Fund	201-000-950-2000	\$21,849	\$20,599	\$20,599	\$21,915	\$1,316	6.4%
Total Other Financing Uses:		\$21,849	\$20,599	\$20,599	\$21,915	\$1,316	6.4%
Total Expense Objects:		\$76,302	\$50,649	\$29,339	\$53,465	\$2,816	5.6%

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.

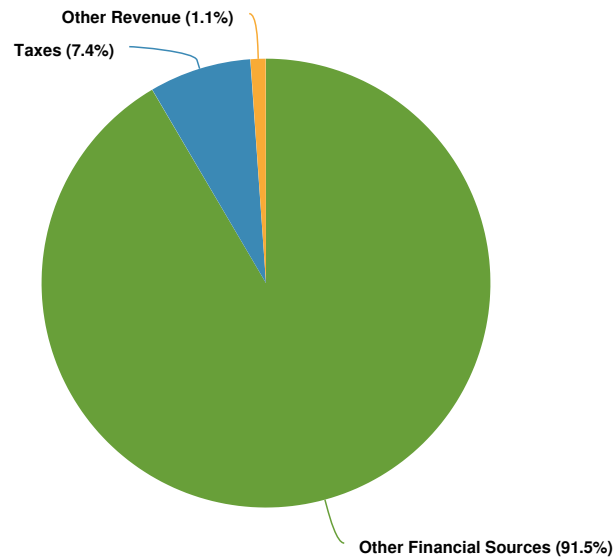
\$54,618 **\$446**
(0.82% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
Property Taxes	201-000-310-1000	\$4,151	\$4,142	\$4,139	\$4,018	-\$124	-3%
Total Taxes:		\$4,151	\$4,142	\$4,139	\$4,018	-\$124	-3%
Other Revenue							
Interest Revenue	201-000-380-1000	\$31	\$30	\$500	\$600	\$570	1,900%
Total Other Revenue:		\$31	\$30	\$500	\$600	\$570	1,900%
Other Financial Sources							
Transfer From General Corp.	201-000-390-1000	\$50,000	\$50,000	\$30,000	\$50,000	\$0	0%
Total Other Financial Sources:		\$50,000	\$50,000	\$30,000	\$50,000	\$0	0%
Total Revenue Source:		\$54,182	\$54,172	\$34,639	\$54,618	\$446	0.8%



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.

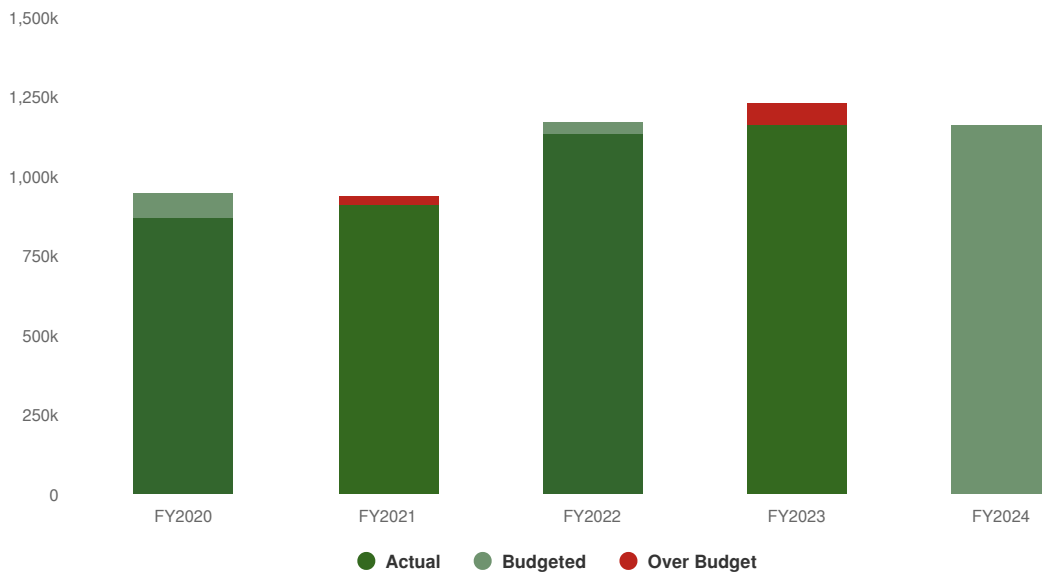
Summary of Fund Expenditures

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.

Proposed Expenditures

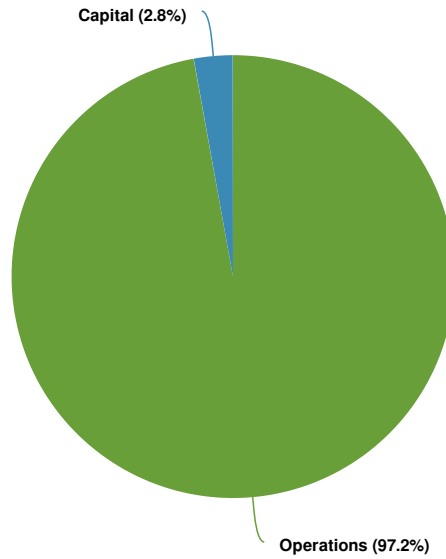
\$1,162,005 **\$2,734**
(0.24% vs. prior year)

Fire and Rescue Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
R&M - Bldg/Property (Contr.)	100-007-510-1000	\$1,796	\$5,000	\$1,900	\$5,000	\$0	0%
R&M - Equipment (Contractual)	100-007-510-1500	\$6,575	\$1,500	\$1,000	\$1,500	\$0	0%
Legal Fees	100-007-530-2000	\$0	\$2,000	\$0	\$5,000	\$3,000	150%
Property Insurance	100-007-590-1000	\$1,931	\$2,100	\$1,832	\$2,100	\$0	0%
Wvfd & Rs Payments	100-007-590-2500	\$867,722	\$893,821	\$893,821	\$920,567	\$26,746	3%
Wvfd & Rs Equipment Funding	100-007-590-2600	\$66,016	\$66,017	\$66,016	\$54,182	-\$11,835	-17.9%
Wvfd & Rs Corp/Admin Services	100-007-590-2700	\$114,672	\$118,184	\$118,184	\$121,656	\$3,472	2.9%
Contractual Funding - Tc3	100-007-590-3000	\$41,476	\$43,549	\$39,172	\$0	-\$43,549	-100%
Total Contractual:		\$1,100,188	\$1,132,171	\$1,121,925	\$1,110,005	-\$22,166	-2%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Commodities							
R&M - Bldg/Property (Comm.)	100-007- 610-1000	\$2,855	\$15,000	\$3,987	\$15,000	\$0	0%
R&M Equipment (Commodities)	100-007- 610-1500	\$391	\$500	\$0	\$500	\$0	0%
Total Commodities:		\$3,245	\$15,500	\$3,987	\$15,500	\$0	0%
Misc/Other							
Miscellaneous Expense	100-007- 910-9000	\$0	\$3,500	\$1,000	\$3,500	\$0	0%
Grant Disbursement	100-007- 910-9400	\$0	\$0	\$96,049	\$0	\$0	N/A
Total Misc/Other:		\$0	\$3,500	\$97,049	\$3,500	\$0	0%
Total Operations:		\$1,103,434	\$1,151,171	\$1,222,961	\$1,129,005	-\$22,166	-1.9%
Capital							
Purchase - Equipment	100-007- 800-1500	\$21,500	\$0	\$0	\$33,000	\$33,000	N/A
Total Capital:		\$21,500	\$0	\$0	\$33,000	\$33,000	N/A
Other Financing Uses							
Transfer To Building Mtnce. Fund	100-007- 950-1900	\$5,680	\$8,100	\$8,100	\$0	-\$8,100	-100%
Total Other Financing Uses:		\$5,680	\$8,100	\$8,100	\$0	-\$8,100	-100%
Total Expense Objects:		\$1,130,614	\$1,159,271	\$1,231,061	\$1,162,005	\$2,734	0.2%

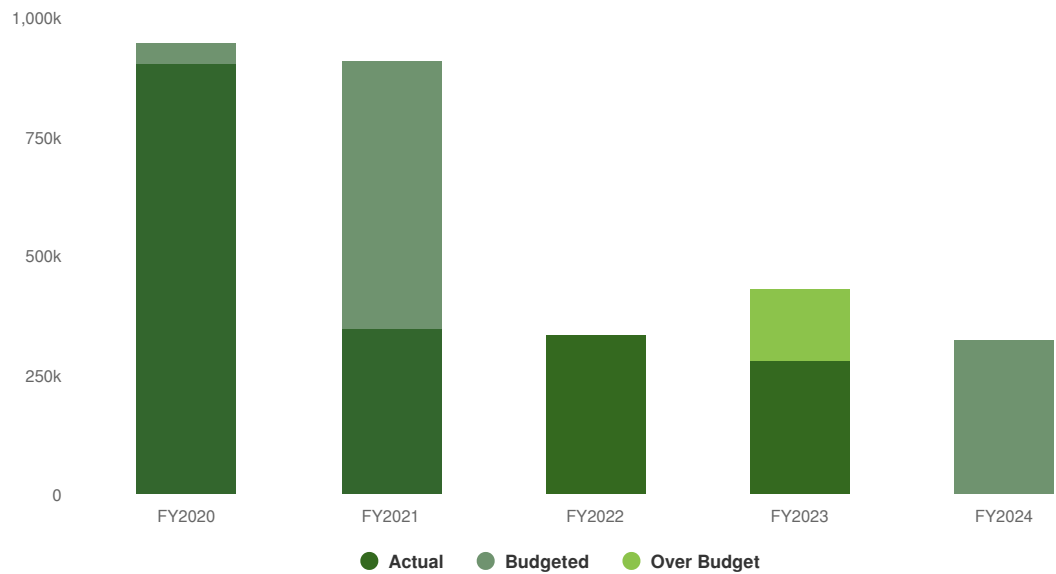
Summary of Fund Revenue

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.

\$324,125 **\$43,878**
(15.66% vs. prior year)

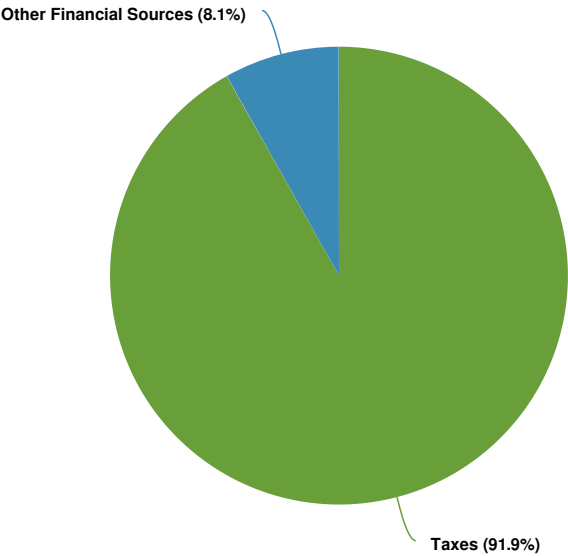


Fire and Rescue Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Property Taxes	100-007-310-1000	\$259,879	\$206,698	\$260,235	\$260,712	\$54,014	26.1%
Foreign Fire Insurance Tax	100-007-310-1500	\$32,010	\$30,000	\$34,750	\$37,000	\$7,000	23.3%
Total Taxes:		\$291,888	\$236,698	\$294,985	\$297,712	\$61,014	25.8%
Intergovernmental Revenues							
Grant Proceeds	100-007-340-4500	\$0	\$0	\$96,049	\$0	\$0	N/A
Total Intergovernmental Revenues:		\$0	\$0	\$96,049	\$0	\$0	N/A
Other Financial Sources							
Transfer from Building Maintenance Fund	100-007-390-8000	\$0	\$0	\$0	\$26,413	\$26,413	N/A
Trsf From Telecommunications	100-007-390-9000	\$41,476	\$43,549	\$39,172	\$0	-\$43,549	-100%
Total Other Financial Sources:		\$41,476	\$43,549	\$39,172	\$26,413	-\$17,136	-39.3%
Total Revenue Source:		\$333,364	\$280,247	\$430,206	\$324,125	\$43,878	15.7%



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.

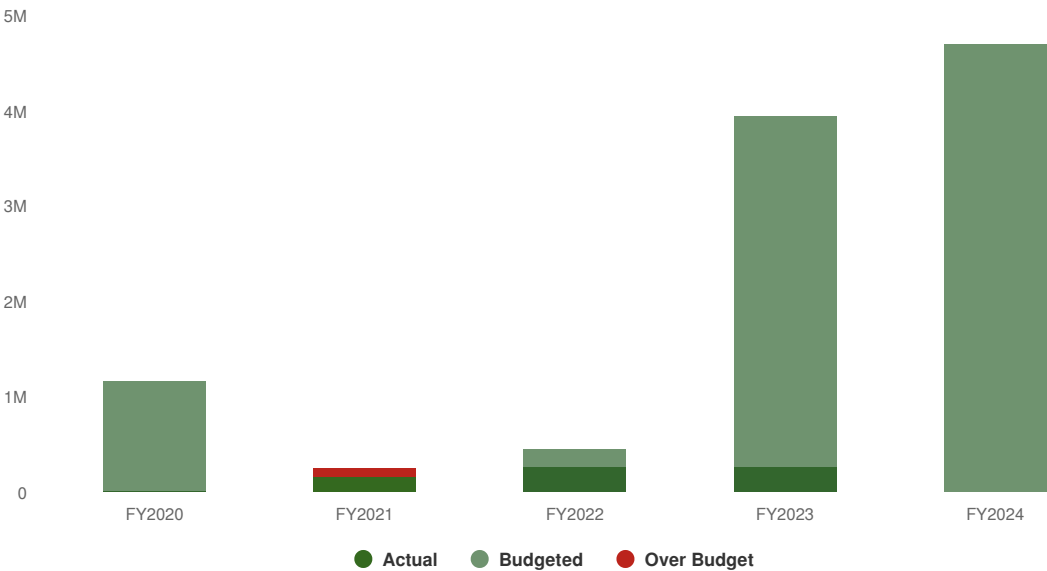
The project was designed in FY2022 and FY2023. The project was originally projected for construction beginning in FY2023, was delayed to FY2024 and is planned for completion in FY2025.

Proposed Expenditures

\$4,700,000

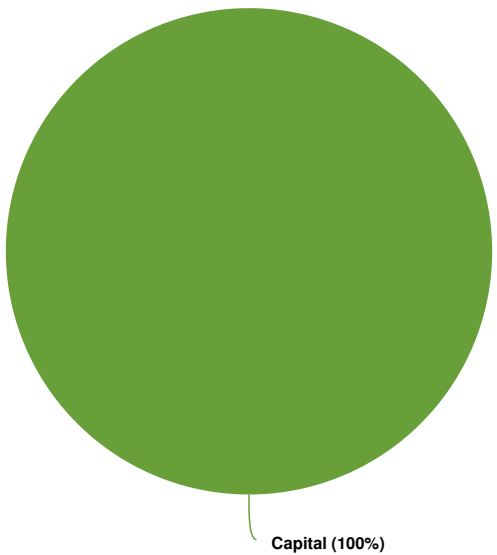
\$750,000
(18.99% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purchase - Bldg/Property	411-000-800-2000	\$8,000	\$0	\$90,000	\$0	\$0	0%
Purchase - System Constr.	411-000-800-3000	\$0	\$3,500,000	\$0	\$4,250,000	\$750,000	21.4%
Purchase - System Engineering	411-000-800-3100	\$254,454	\$450,000	\$180,000	\$450,000	\$0	0%
Total Capital:		\$262,454	\$3,950,000	\$270,000	\$4,700,000	\$750,000	19%
Total Expense Objects:		\$262,454	\$3,950,000	\$270,000	\$4,700,000	\$750,000	19%

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.

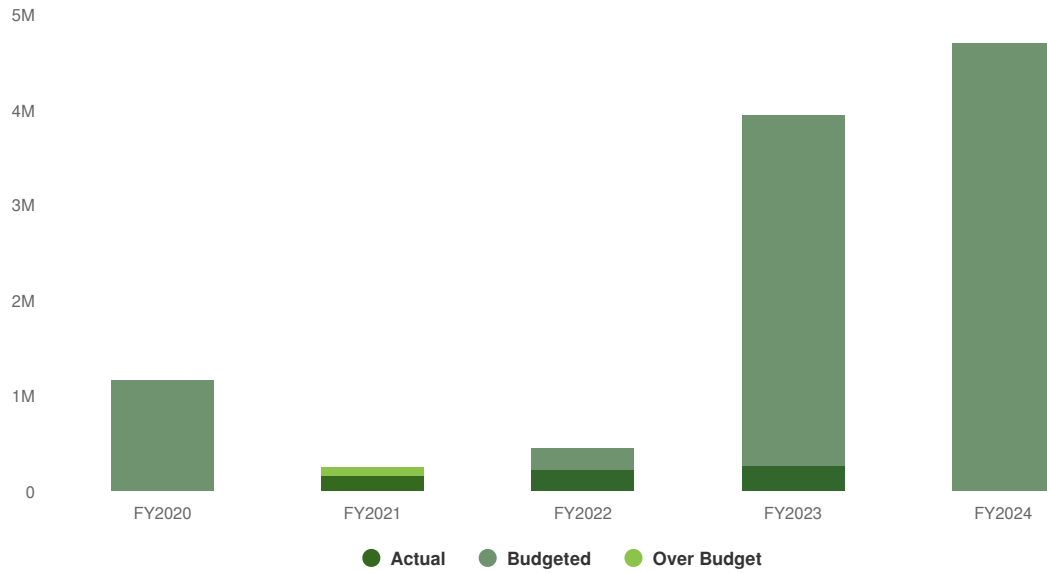
\$4,700,000

\$750,000

(18.99% vs. prior year)

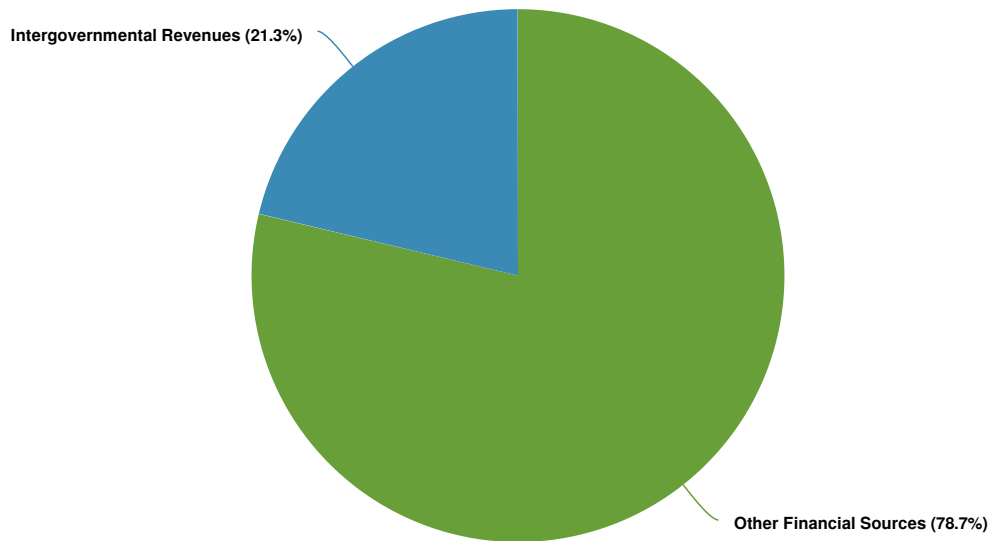


Freedom Parkway/Lakeshore Drive Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Grant Proceeds	411-000-340-4500	\$0	\$0	\$0	\$1,000,000	\$1,000,000	N/A
Total Intergovernmental Revenues:		\$0	\$0	\$0	\$1,000,000	\$1,000,000	N/A
Other Financial Sources							
Trsf. From General Fund	411-000-390-1000	\$216,866	\$3,950,000	\$270,000	\$3,700,000	-\$250,000	-6.3%
Total Other Financial Sources:		\$216,866	\$3,950,000	\$270,000	\$3,700,000	-\$250,000	-6.3%
Total Revenue Source:		\$216,866	\$3,950,000	\$270,000	\$4,700,000	\$750,000	19%



General Fund: Unrestricted (Fund 100-010)

The General Corporate Fund fully 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 will also be included as a department of the General Fund.

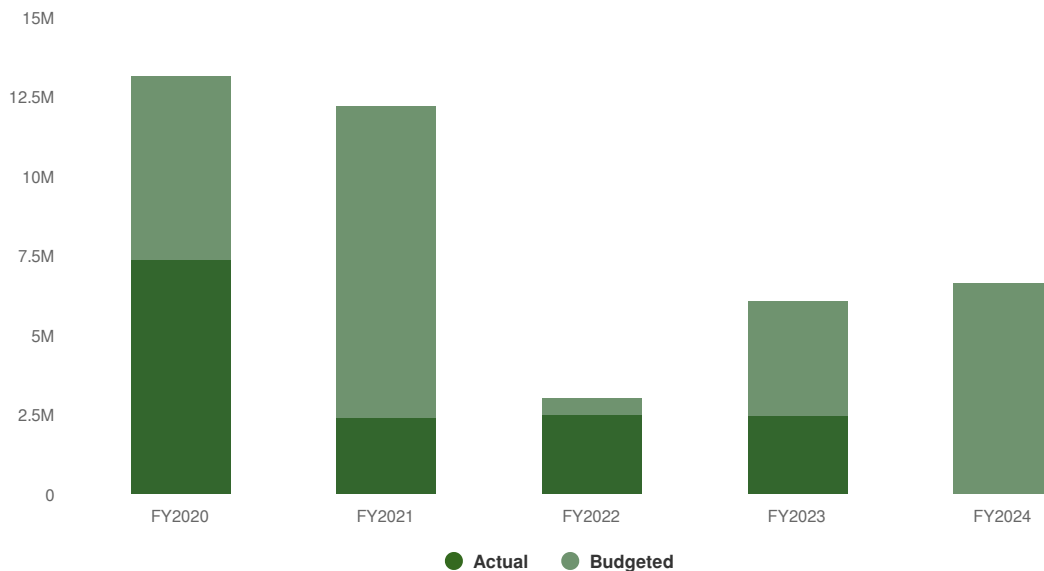
Summary of Fund Expenditures

Included as expenditures are transfers to other funds including for capital projects and debt service as well as supplemental funding for emergency management expenses and transfers to Stormwater Management for the .5% Home Rule Sales Tax.

Proposed Expenditures

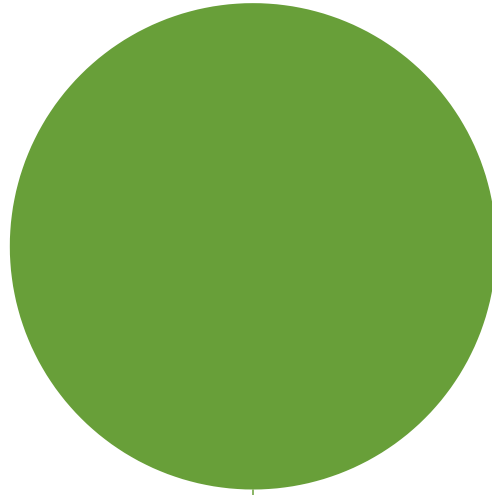
\$6,667,025 **\$565,963**
(9.28% vs. prior year)

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	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Other Financing Uses							
Trsf. To Nofsinger Realignment	100-010-950-1300	\$0	\$0	\$70,047	\$151,250	\$151,250	N/A
Trsf. To Freedom Pkwy/Lsd	100-010-950-1400	\$216,866	\$3,950,000	\$270,000	\$3,700,000	-\$250,000	-6.3%
Transfer To N Lawndale Ssa	100-010-950-4300	\$284,862	\$0	\$23,941	\$0	\$0	0%
Transfer To W Holland Ssa	100-010-950-4400	\$180,860	\$0	\$3,748	\$0	\$0	0%
Transfer To Hilldale Cap. Proj.	100-010-950-4500	\$1,017,504	\$1,135,000	\$1,032,500	\$1,237,500	\$102,500	9%
Transfer To Esda	100-010-950-5500	\$50,000	\$50,000	\$30,000	\$50,000	\$0	0%
Transfer To Storm Water Mgmt	100-010-950-8500	\$400,000	\$660,000	\$715,000	\$1,244,713	\$584,713	88.6%
Trsf. To Wacc Debt Serv. Fund	100-010-950-9500	\$358,494	\$306,062	\$305,943	\$283,562	-\$22,500	-7.4%
Total Other Financing Uses:		\$2,508,587	\$6,101,062	\$2,451,179	\$6,667,025	\$565,963	9.3%
Total Expense Objects:		\$2,508,587	\$6,101,062	\$2,451,179	\$6,667,025	\$565,963	9.3%

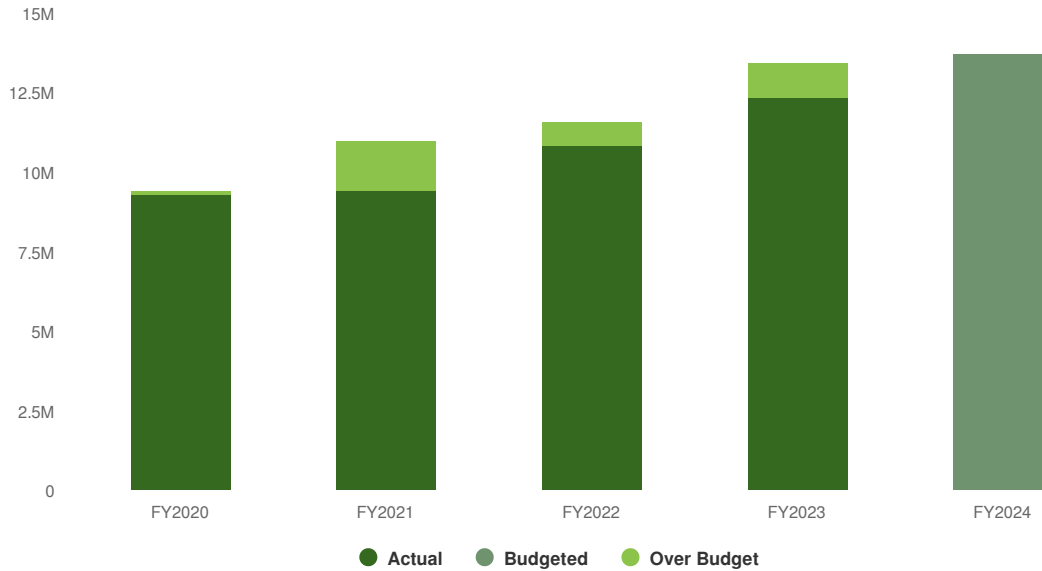


Summary of Fund Revenue

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 Sales Tax, Home Rule Sales Tax, and Income Taxes which make up 68% of all unrestricted revenue, excluding the Home Rules Sales Tax for stormwater management purposes.

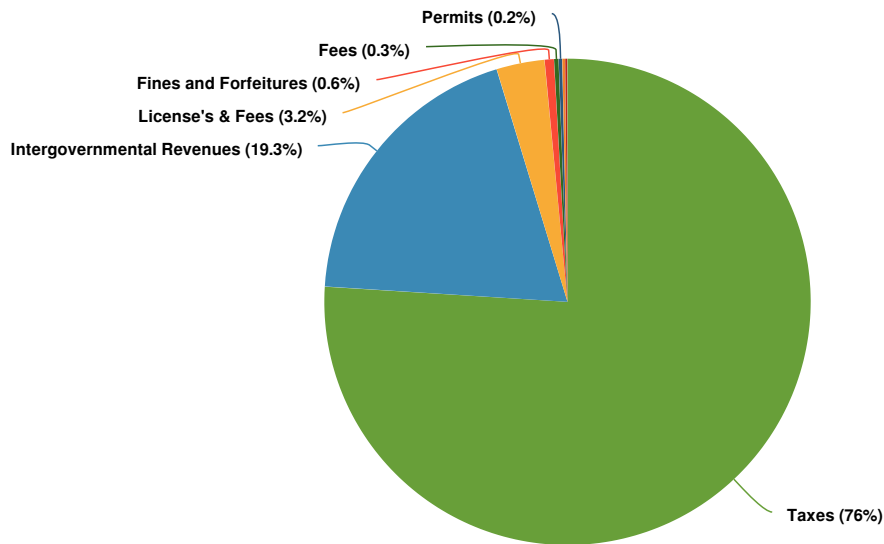
\$13,740,533 **\$1,400,624**
(11.35% vs. prior year)

General Fund - Unrestricted Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
Property Taxes	100-010-310-1000	\$0	\$105,929	\$105,775	\$71,133	-\$34,796	-32.8%
Sales Tax	100-010-310-2500	\$3,615,305	\$3,775,000	\$3,870,000	\$3,900,000	\$125,000	3.3%
Local Use Tax	100-010-310-3000	\$625,693	\$602,000	\$643,000	\$659,000	\$57,000	9.5%
Home Rule Sales Tax	100-010-310-3600	\$2,797,066	\$2,885,580	\$3,057,000	\$3,255,000	\$369,420	12.8%
Hr Sales Tax - Infrastructure	100-010-310-3700	\$1,118,827	\$1,150,000	\$1,250,000	\$1,280,000	\$130,000	11.3%
Hr Sales Tax - Stormwater Mgmt.	100-010-310-3800	\$0	\$942,000	\$1,033,000	\$1,280,000	\$338,000	35.9%
Total Taxes:		\$8,156,890	\$9,460,509	\$9,958,775	\$10,445,133	\$984,624	10.4%
License's & Fees							
Licenses - Liquor	100-010-320-1000	\$17,492	\$38,500	\$35,800	\$32,000	-\$6,500	-16.9%
Licenses - Video Gaming	100-010-320-1500	\$27,650	\$35,000	\$42,000	\$40,000	\$5,000	14.3%
Franchise Fees - Ameren	100-010-320-2500	\$164,410	\$164,400	\$164,400	\$164,400	\$0	0%
Franchise Fees - Cable	100-010-320-3500	\$189,066	\$200,000	\$190,000	\$200,000	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Franchise Fee - Solid Waste	100-010-320-4500	\$2,167	\$2,000	\$2,000	\$2,000	\$0	0%
Miscellaneous - License/Permits	100-010-320-5000	\$1,275	\$500	\$500	\$500	\$0	0%
Total License's & Fees:		\$402,060	\$440,400	\$434,700	\$438,900	-\$1,500	-0.3%
Permits							
Building & Sign Permits	100-010-330-1000	\$33,163	\$30,000	\$32,000	\$30,000	\$0	0%
Enterprise Zone Appl. Fee	100-010-330-1200	\$15,736	\$10,000	\$2,000	\$2,000	-\$8,000	-80%
Total Permits:		\$48,899	\$40,000	\$34,000	\$32,000	-\$8,000	-20%
Intergovernmental Revenues							
State Income Tax	100-010-340-1000	\$2,585,580	\$2,124,000	\$2,600,000	\$2,500,000	\$376,000	17.7%
Personal Prop. Repl. Tax	100-010-340-1500	\$66,857	\$0	\$105,000	\$50,000	\$50,000	N/A
Video Gaming Tax	100-010-340-2000	\$118,770	\$75,000	\$135,000	\$100,000	\$25,000	33.3%
Total Intergovernmental Revenues:		\$2,771,207	\$2,199,000	\$2,840,000	\$2,650,000	\$451,000	20.5%
Fines and Forfeitures							
Fines - Court	100-010-350-1000	\$88,123	\$75,000	\$93,000	\$75,000	\$0	0%
Fines - Parking	100-010-350-1500	\$1,230	\$1,000	\$1,200	\$1,000	\$0	0%
Fines - Ordinance Violations	100-010-350-2500	\$12,530	\$10,000	\$15,000	\$10,000	\$0	0%
Total Fines and Forfeitures:		\$101,883	\$86,000	\$109,200	\$86,000	\$0	0%
Fees							
Electric Aggregate Fee	100-010-370-1000	\$57,382	\$50,000	\$13,000	\$40,000	-\$10,000	-20%
Zoning Variance & Plat Fees	100-010-370-5000	\$5,848	\$2,000	\$2,000	\$2,000	\$0	0%
Total Fees:		\$63,230	\$52,000	\$15,000	\$42,000	-\$10,000	-19.2%
Other Revenue							
Interest Income	100-010-380-1000	\$33,334	\$40,000	\$18,000	\$25,000	-\$15,000	-37.5%
Miscellaneous Revenue	100-010-380-9000	\$1,135	\$1,000	\$4,200	\$1,000	\$0	0%
Total Other Revenue:		\$34,469	\$41,000	\$22,200	\$26,000	-\$15,000	-36.6%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Other Financial Sources							
Transfer From N Lawndale Ssa	100-010-390-4300	\$16,500	\$16,500	\$16,000	\$16,000	-\$500	-3%
Transfer From W Holland Ssa	100-010-390-4400	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Other Financial Sources:		\$21,000	\$21,000	\$20,500	\$20,500	-\$500	-2.4%
Total Revenue Source:		\$11,599,637	\$12,339,909	\$13,434,375	\$13,740,533	\$1,400,624	11.4%

.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							
<i>(effective July 1, 2018)</i>							
					Est. Act.	Budget	
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Revenue	697,997	801,154	977,527	1,118,827	1,150,000	1,280,000	6,025,505
Expenses							
Stratford Dr. Bridge	63,797	45,579	656,072	7,358			772,806
Lawndale Ave. Improvement	57,552	39,580	1,434,452	284,862			1,816,446
W. Holland Dr. Improvement	23,370	9,509	528,682	180,860			742,421
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	1,172		241,134
Knollcrest Ditch		35,796					35,796
S. Main St. Bridge		9,822					9,822
Centennial Rec. Trail		38,683	93,076	32,710	340,000		504,469
Freedom Parkway/Lakeshore Dr. Improvement			246,329	216,866	270,000	3,700,000	4,433,195
Hilldale Ave. Improvement				1,017,504	516,250	1,237,500	2,771,254
North Street Culvert				102,889			102,889
North Cummings Mill & Overlay					275,000		275,000
Shellbark Pavement Rehab					100,000		100,000
Par Hue St. Overlay					40,000		40,000
Jackson St. Pedestrian Bridge						65,000	65,000
Kingsbury Mill & Overlay				91,846			91,846
Crack Sealing					60,000		60,000
Fire Department Driveway					135,000		135,000
N. Wilmor Mill & Overlay						200,000	200,000
Curb and Gutter						100,000	100,000
Pavement Surface Maintenance						250,000	250,000
Highwoods Paving						45,000	45,000
Nofsinger Realignment Engineering						218,750	218,750
Grant/North Street Safe Routes to Schools						117,000	117,000
Total Expenses	769,502	239,180	3,097,189	1,976,068	1,737,422	5,933,250	13,752,611
Revenue over (under) Expenses	(71,505)	561,974	(2,119,662)	(857,241)	(587,422)	(4,653,250)	(7,727,106)



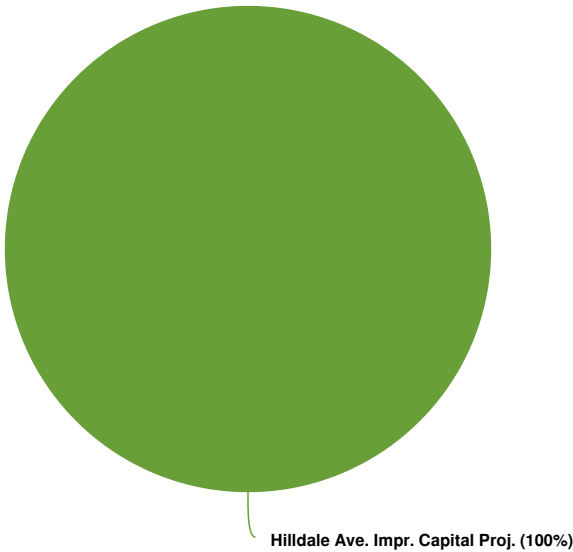
Hilldale Ave. Improvement Capital Project Fund - Fund 413

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

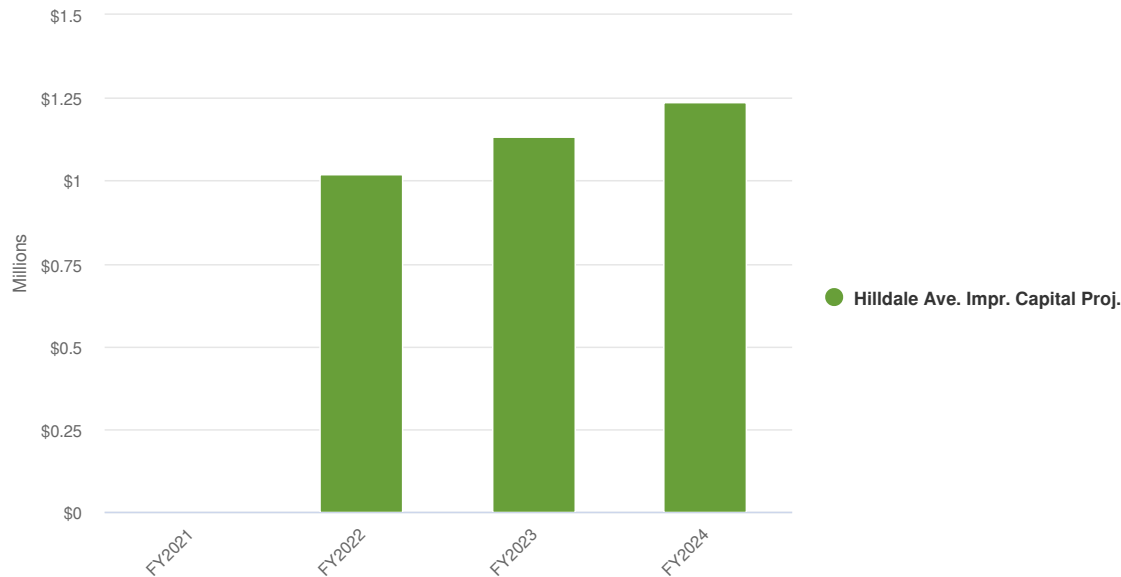
Summary of Fund Expenditures

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

2024 Expenditures by Fund



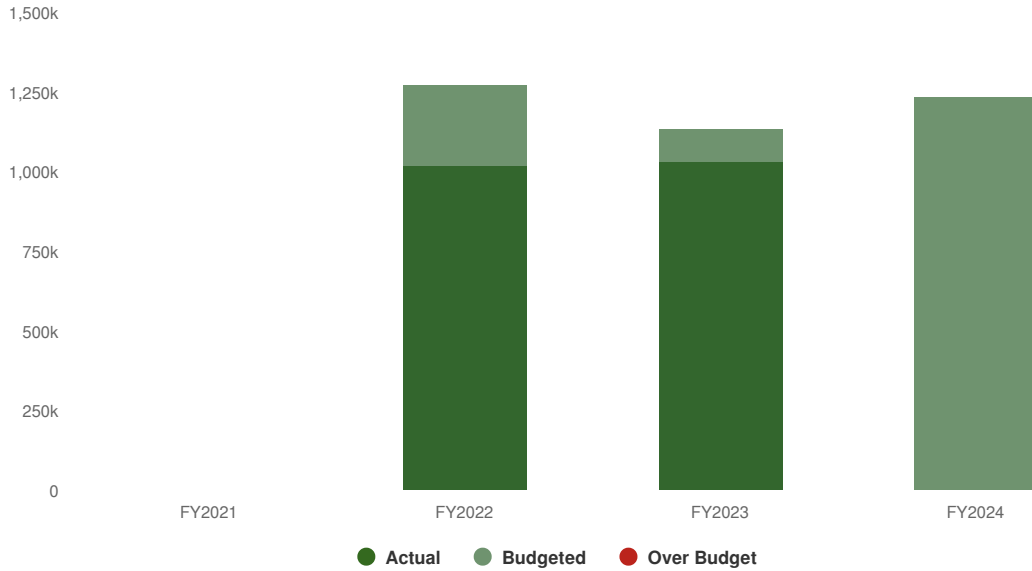
Budgeted and Historical 2024 Expenditures by Fund



Proposed Expenditures

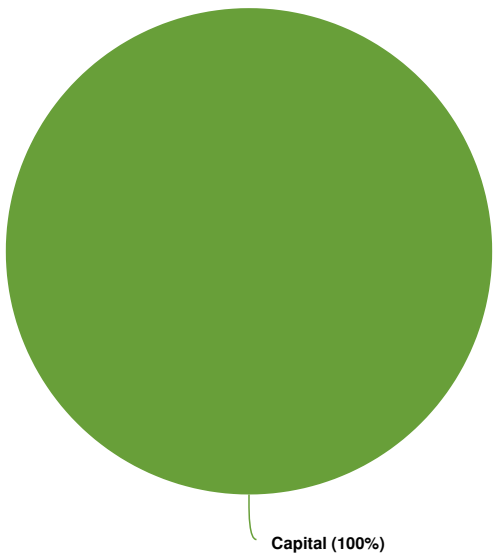
\$1,237,500 **\$102,500**
(9.03% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purchase - System Constr. (Str)	413-003-800-3000	\$570,104	\$502,500	\$463,750	\$562,500	\$60,000	11.9%
Purchase - System Engineering (Str)	413-003-800-3100	\$74,648	\$65,000	\$52,500	\$56,250	-\$8,750	-13.5%
Purchase - System Constr. (Swm)	413-018-800-3000	\$325,088	\$502,500	\$463,750	\$562,500	\$60,000	11.9%
Purchase - System Engineering (Swm)	413-018-800-3100	\$49,385	\$65,000	\$52,500	\$56,250	-\$8,750	-13.5%
Total Capital:		\$1,019,224	\$1,135,000	\$1,032,500	\$1,237,500	\$102,500	9%
Total Expense Objects:		\$1,019,224	\$1,135,000	\$1,032,500	\$1,237,500	\$102,500	9%

Summary of Fund Revenue

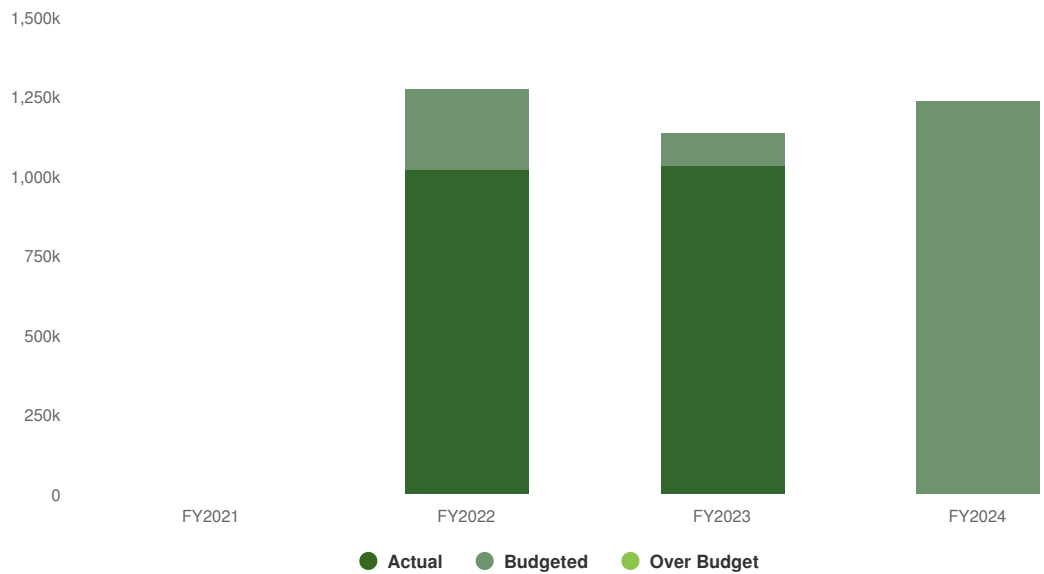
The street and stormwater public improvements for this project are funded through transfers from the General Fund. Private improvements are the responsibility of the homeowner.

\$1,237,500

\$102,500
(9.03% vs. prior year)

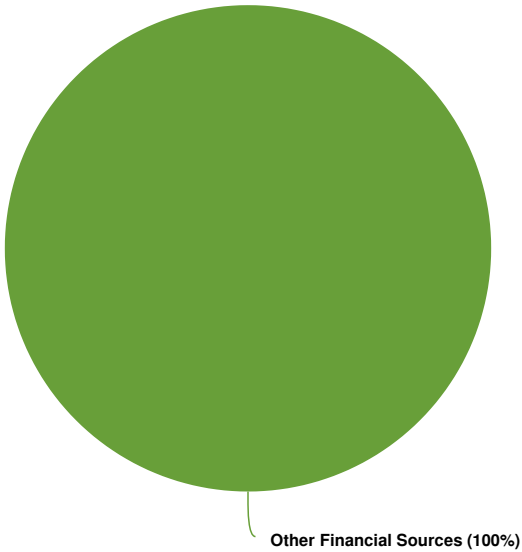


Hilldale Ave. Impr. Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Financial Sources							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Trsf. From General Fund	413-000-390-1000	\$1,017,504	\$1,135,000	\$1,032,500	\$1,237,500	\$102,500	9%
Total Other Financial Sources:		\$1,017,504	\$1,135,000	\$1,032,500	\$1,237,500	\$102,500	9%
Total Revenue Source:		\$1,017,504	\$1,135,000	\$1,032,500	\$1,237,500	\$102,500	9%



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 2023, the City's contribution is set at 11.04%, compared to 12.18% in 2022.

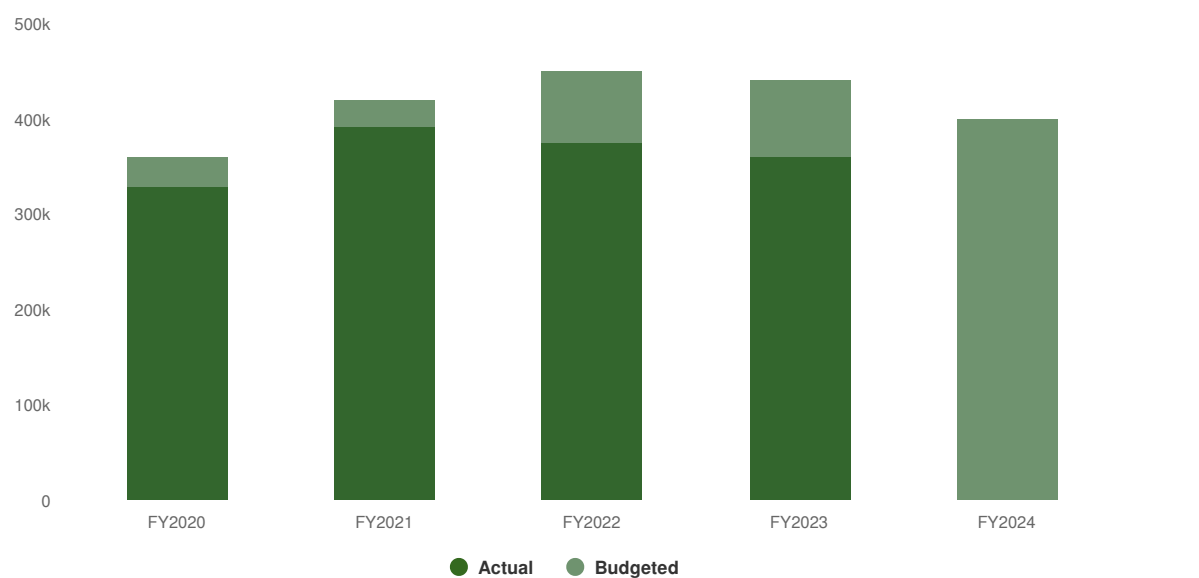
Proposed Expenditures

\$400,000

-\$40,000

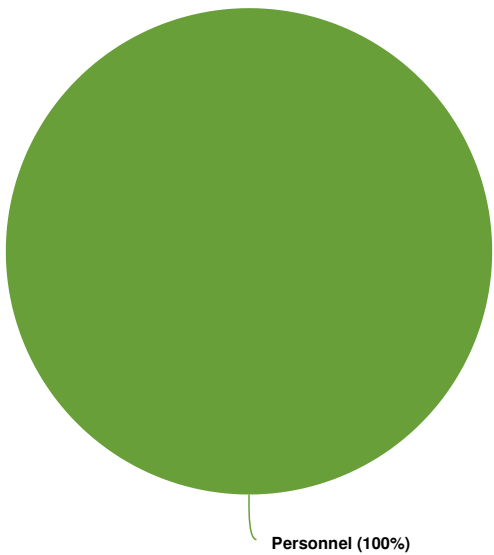
(-9.09% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Employer Share - Imrf	207-000-460-1200	\$374,724	\$440,000	\$360,000	\$400,000	-\$40,000	-9.1%
Total Personnel:		\$374,724	\$440,000	\$360,000	\$400,000	-\$40,000	-9.1%
Total Expense Objects:		\$374,724	\$440,000	\$360,000	\$400,000	-\$40,000	-9.1%

Summary of Fund Revenue

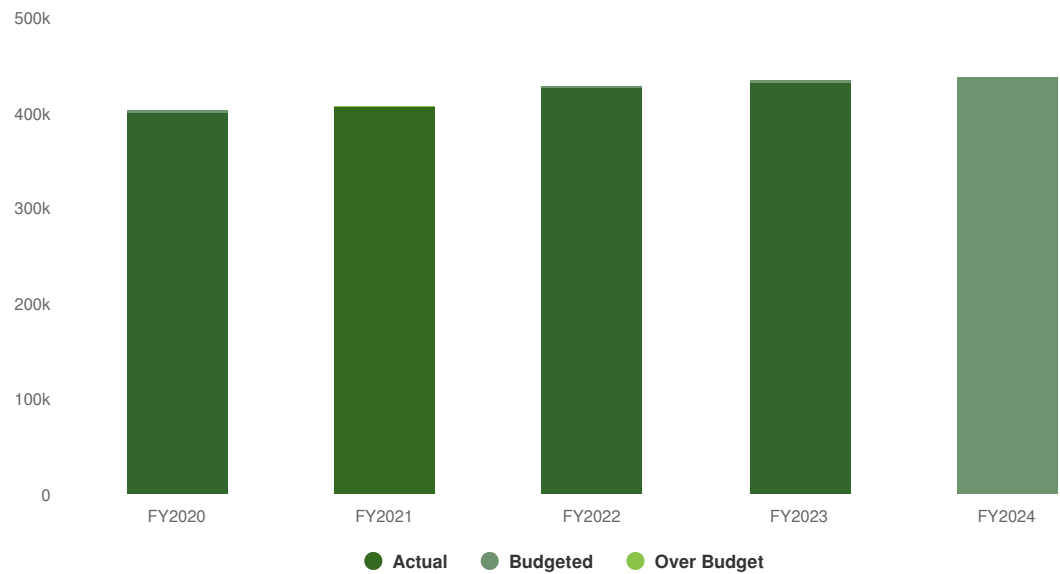
Property taxes are the major revenue source for the City's share of the IMRF pension costs.

\$436,500

\$3,200
(0.74% vs. prior year)

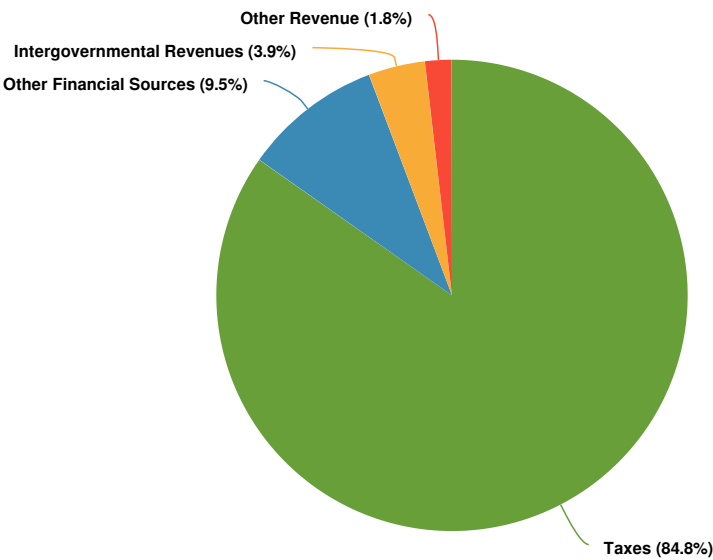


Illinois Municipal Retirement Fund (IMRF) Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Property Taxes - Imrf	207-000-310-1000	\$360,867	\$370,000	\$369,343	\$370,000	\$0	0%
Total Taxes:		\$360,867	\$370,000	\$369,343	\$370,000	\$0	0%
Intergovernmental Revenues							
Pers. Prop. Repl. Tax - Imrf	207-000-340-1500	\$19,043	\$16,000	\$15,500	\$17,000	\$1,000	6.3%
Total Intergovernmental Revenues:		\$19,043	\$16,000	\$15,500	\$17,000	\$1,000	6.3%
Other Revenue							
Interest Revenue	207-000-380-1000	\$322	\$300	\$7,500	\$8,000	\$7,700	2,566.7%
Total Other Revenue:		\$322	\$300	\$7,500	\$8,000	\$7,700	2,566.7%
Other Financial Sources							
Transfer From Water Fund	207-000-390-1500	\$21,500	\$22,000	\$17,500	\$19,000	-\$3,000	-13.6%
Transfer From Sewer Fund	207-000-390-2000	\$24,200	\$25,000	\$21,000	\$22,500	-\$2,500	-10%
Total Other Financial Sources:		\$45,700	\$47,000	\$38,500	\$41,500	-\$5,500	-11.7%
Total Revenue Source:		\$425,933	\$433,300	\$430,843	\$436,500	\$3,200	0.7%



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.

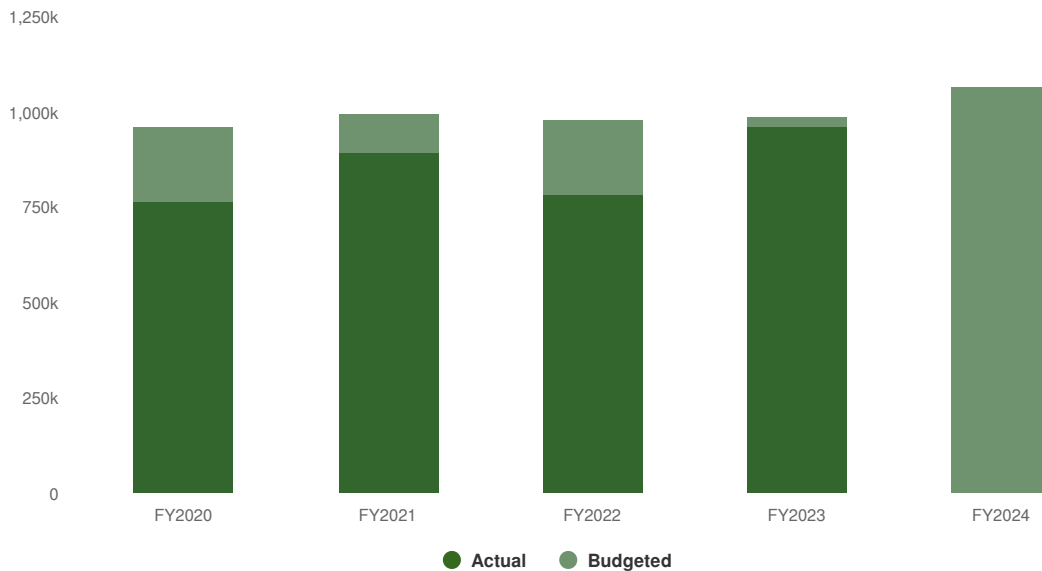
Summary of Fund Expenditures

Funds for several finance initiatives including purchasing the full suite of ClearGov for a 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 FY2024 planned expenditures.

Proposed Expenditures

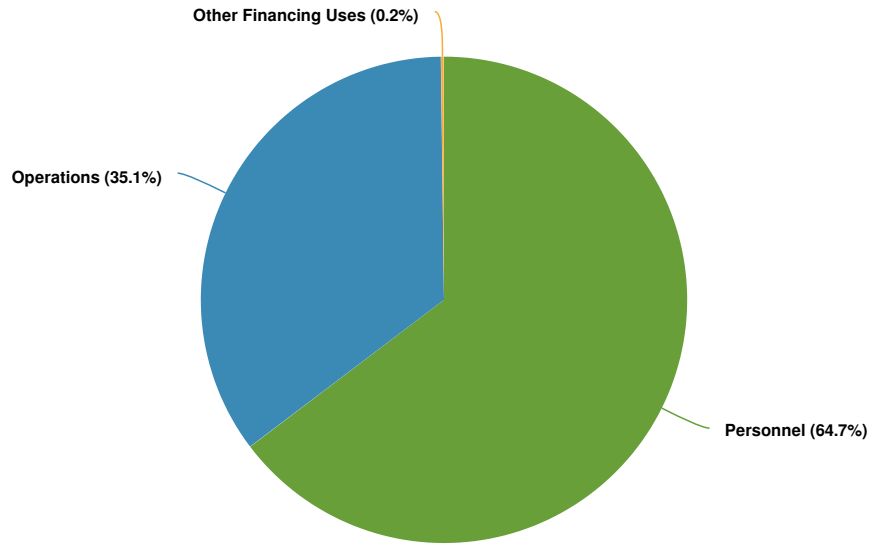
\$1,063,734 **\$78,109**
(7.92% vs. prior year)

Legislative/Administrative Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-001-410-1000	\$215,185	\$337,500	\$335,000	\$360,000	\$22,500	6.7%
Salaries - Over-Time	100-001-410-2000	\$9,440	\$11,000	\$6,000	\$10,000	-\$1,000	-9.1%
Unused Sick Time/Ghip	100-001-410-3000	\$2,244	\$4,500	\$3,000	\$5,400	\$900	20%
Salaries - Part-Time	100-001-420-1000	\$99,766	\$75,000	\$88,000	\$91,000	\$16,000	21.3%
Salaries - Elected Officials	100-001-430-1000	\$92,842	\$101,000	\$96,400	\$107,000	\$6,000	5.9%
Group Insurance	100-001-450-1000	\$67,809	\$65,000	\$67,000	\$68,000	\$3,000	4.6%
Health Savings Plan Contrib.	100-001-450-1100	\$3,140	\$4,300	\$5,000	\$5,400	\$1,100	25.6%
Retiree Health Insurance	100-001-450-1200	\$34,546	\$39,000	\$39,000	\$40,000	\$1,000	2.6%
Payroll Taxes - Unemployment	100-001-450-2000	\$408	\$600	\$600	\$800	\$200	33.3%
Workers Comp Insurance	100-001-450-2500	\$300	\$500	\$400	\$500	\$0	0%
Total Personnel:		\$525,679	\$638,400	\$640,400	\$688,100	\$49,700	7.8%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Operations							
Contractual							
R&M Equipment (Contractual)	100-001-510-1500	\$4,204	\$4,600	\$4,300	\$4,400	-\$200	-4.3%
Legal Fees	100-001-530-2000	\$73,622	\$30,000	\$75,000	\$50,000	\$20,000	66.7%
Liquor Code Enforce.- Legal	100-001-530-2100	\$0	\$1,000	\$0	\$1,000	\$0	0%
Data Processing Support	100-001-530-3000	\$51,480	\$67,575	\$60,000	\$70,700	\$3,125	4.6%
Professional Fees	100-001-530-4000	\$16,650	\$41,000	\$16,040	\$30,600	-\$10,400	-25.4%
Animal Control Expenses	100-001-530-4500	\$13,627	\$14,000	\$13,900	\$15,000	\$1,000	7.1%
Postage Expenses	100-001-550-1000	\$969	\$3,600	\$1,300	\$1,500	-\$2,100	-58.3%
Communications	100-001-550-1500	\$1,138	\$2,000	\$1,600	\$1,700	-\$300	-15%
Publishing Fees	100-001-550-2000	\$809	\$950	\$950	\$1,200	\$250	26.3%
Printing Fees	100-001-550-2500	\$576	\$4,900	\$2,200	\$2,400	-\$2,500	-51%
Recruitment	100-001-550-3000	\$24,585	\$500	\$500	\$500	\$0	0%
Membership Dues	100-001-560-1000	\$3,528	\$7,400	\$6,200	\$8,100	\$700	9.5%
Training - Elected Officials	100-001-560-1500	\$1,561	\$11,200	\$6,500	\$12,200	\$1,000	8.9%
Training - Staff	100-001-560-1600	\$1,431	\$8,600	\$7,000	\$13,600	\$5,000	58.1%
Subscriptions	100-001-560-2000	\$265	\$600	\$500	\$600	\$0	0%
Reference Materials/Manuals	100-001-560-2500	\$0	\$450	\$400	\$400	-\$50	-11.1%
Software	100-001-560-3000	\$13,616	\$56,500	\$34,910	\$69,800	\$13,300	23.5%
Surety Bond Expense	100-001-590-1100	\$1,341	\$1,400	\$1,350	\$1,400	\$0	0%
Lease/Rent Expense	100-001-590-2000	\$1,861	\$2,100	\$3,010	\$3,060	\$960	45.7%
Total Contractual:		\$211,265	\$258,375	\$235,660	\$288,160	\$29,785	11.5%
Commodities							
R&M - Equipment (Commodities)	100-001-610-1500	\$429	\$2,000	\$1,315	\$2,000	\$0	0%
Office Supplies	100-001-650-1000	\$5,479	\$6,500	\$5,800	\$6,000	-\$500	-7.7%
Miscellaneous Equipment	100-001-650-2000	\$754	\$2,500	\$10,000	\$11,000	\$8,500	340%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Commodities:		\$6,661	\$11,000	\$17,115	\$19,000	\$8,000	72.7%
Misc/Other							
Covid-19 Expenses	100-001-910-1900	\$16,651	\$0	\$0	\$0	\$0	N/A
Taxes - Other	100-001-910-3000	\$0	\$50	\$0	\$50	\$0	0%
Miscellaneous Expense	100-001-910-9000	\$11,631	\$11,000	\$9,000	\$11,000	\$0	0%
Community Support	100-001-910-9200	\$6,200	\$6,800	\$5,100	\$5,300	-\$1,500	-22.1%
Transportation Services	100-001-910-9500	\$0	\$50,000	\$50,000	\$50,000	\$0	0%
Total Misc/Other:		\$34,483	\$67,850	\$64,100	\$66,350	-\$1,500	-2.2%
Total Operations:		\$252,408	\$337,225	\$316,875	\$373,510	\$36,285	10.8%
Capital							
Purchase - Equipment	100-001-800-1500	\$4,993	\$10,000	\$0	\$0	-\$10,000	-100%
Total Capital:		\$4,993	\$10,000	\$0	\$0	-\$10,000	-100%
Other Financing Uses							
Transfer To Cap Repl Fund	100-001-950-2000	\$0	\$0	\$0	\$2,124	\$2,124	N/A
Total Other Financing Uses:		\$0	\$0	\$0	\$2,124	\$2,124	N/A
Total Expense Objects:		\$783,081	\$985,625	\$957,275	\$1,063,734	\$78,109	7.9%

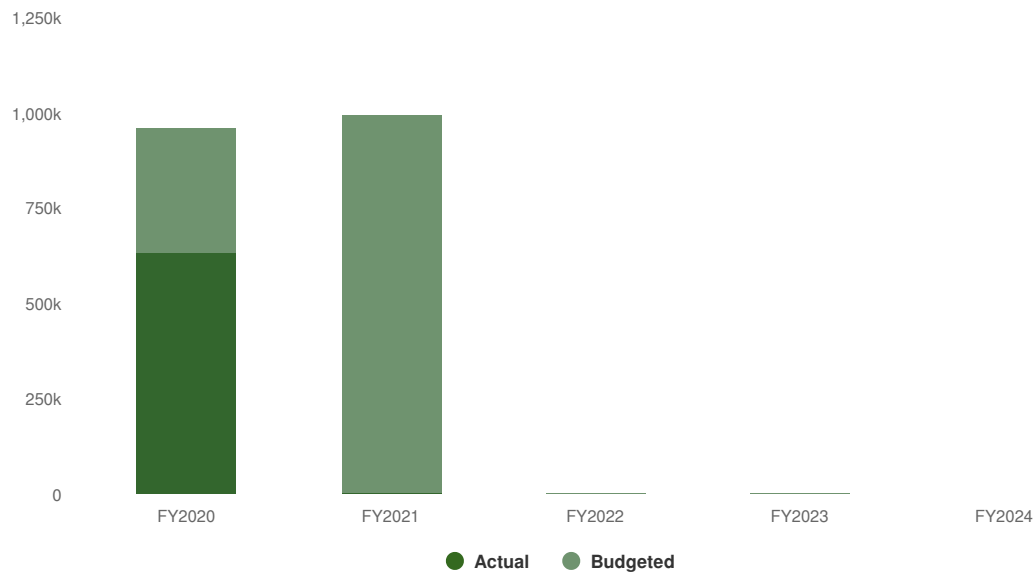
Summary of Fund Revenue

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 - \$2,000
(-100.00% vs. prior year)



Legislative/Administrative Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Financial Sources							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Transfer From Water Fund	100-001-390-1500	\$499	\$1,000	\$0	\$0	-\$1,000	-100%
Transfer From Sewer Fund	100-001-390-2000	\$499	\$1,000	\$0	\$0	-\$1,000	-100%
Total Other Financial Sources:		\$999	\$2,000	\$0	\$0	-\$2,000	-100%
Total Revenue Source:		\$999	\$2,000	\$0	\$0	-\$2,000	-100%



Liability Insurance Fund - Fund 203

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

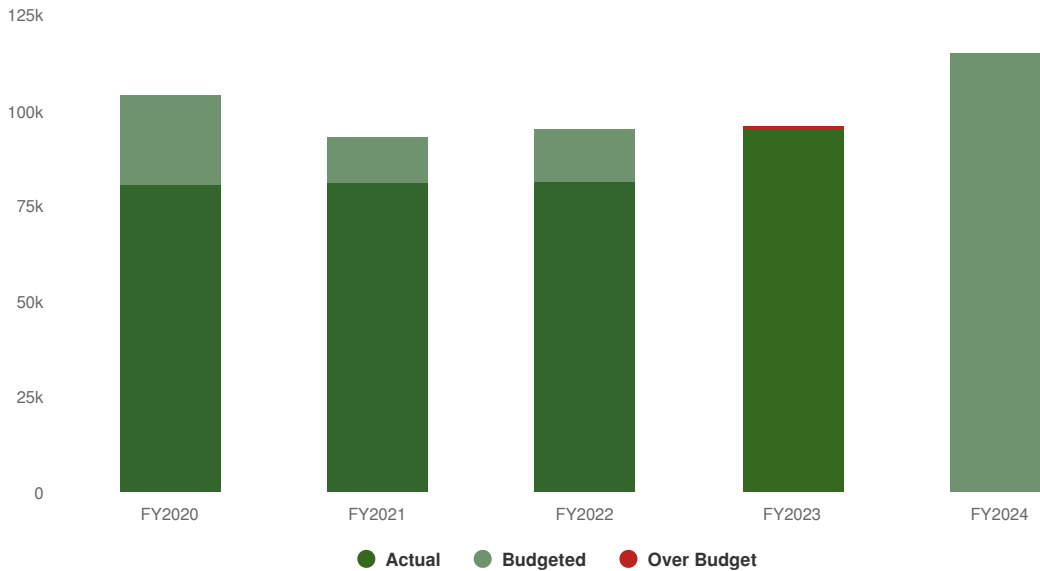
Summary of Fund Expenditures

The City currently has liability insurance placed with HCC/Tokio Marine who provides 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

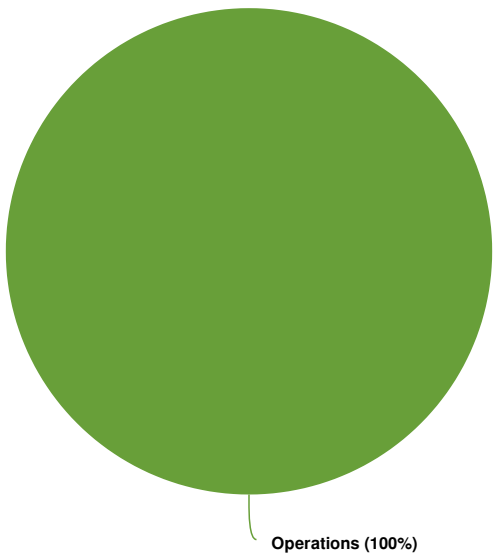
\$115,000 **\$20,000**
(21.05% vs. prior year)

Liability Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
Liability Insurance	203-000-590-1500	\$81,341	\$95,000	\$96,000	\$115,000	\$20,000	21.1%
Total Contractual:		\$81,341	\$95,000	\$96,000	\$115,000	\$20,000	21.1%
Total Operations:		\$81,341	\$95,000	\$96,000	\$115,000	\$20,000	21.1%
Total Expense Objects:		\$81,341	\$95,000	\$96,000	\$115,000	\$20,000	21.1%

Summary of Fund Revenue

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

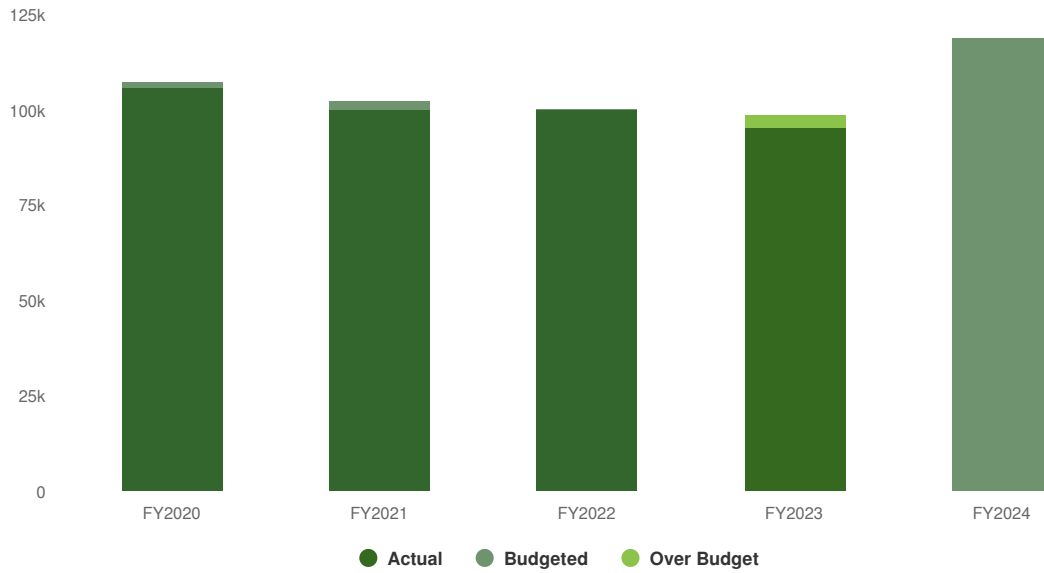
\$118,800

\$23,600

(24.79% vs. prior year)

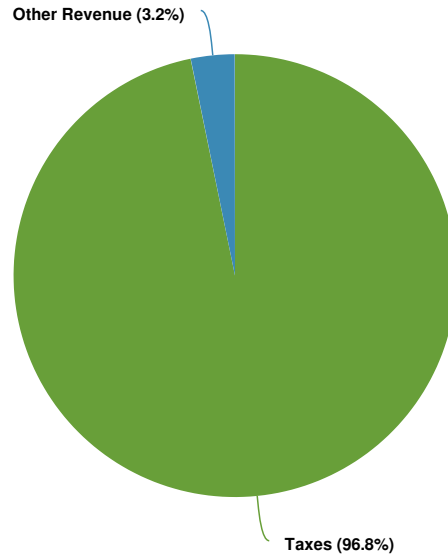


Liability Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Property Taxes	203-000-310-1000	\$99,697	\$95,000	\$94,835	\$115,000	\$20,000	21.1%
Total Taxes:		\$99,697	\$95,000	\$94,835	\$115,000	\$20,000	21.1%
Other Revenue							
Interest Revenue	203-000-380-1000	\$173	\$200	\$3,700	\$3,800	\$3,600	1,800%
Total Other Revenue:		\$173	\$200	\$3,700	\$3,800	\$3,600	1,800%
Total Revenue Source:		\$99,870	\$95,200	\$98,535	\$118,800	\$23,600	24.8%



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.

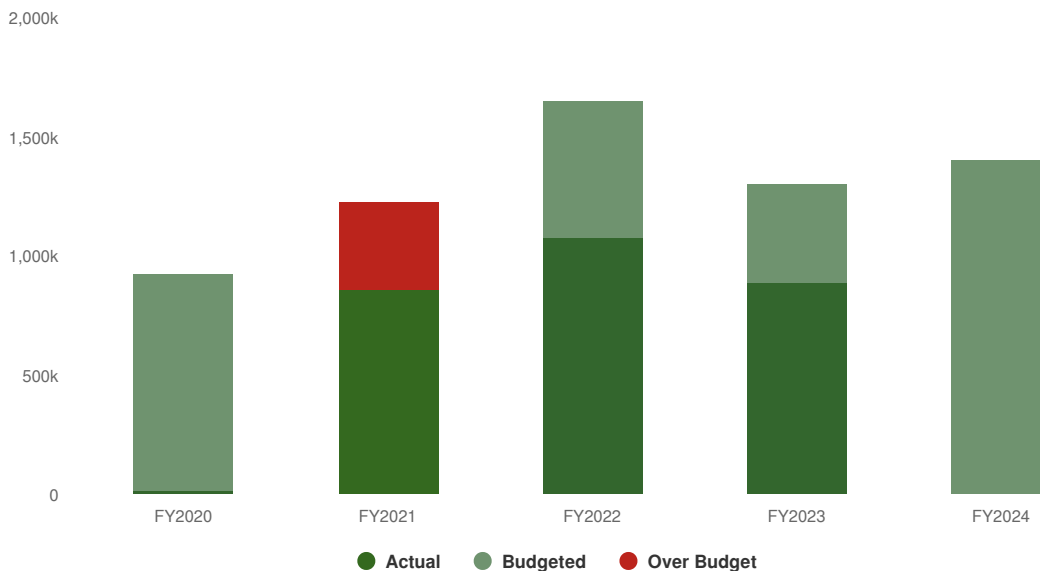
Summary of Fund Expenditures

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

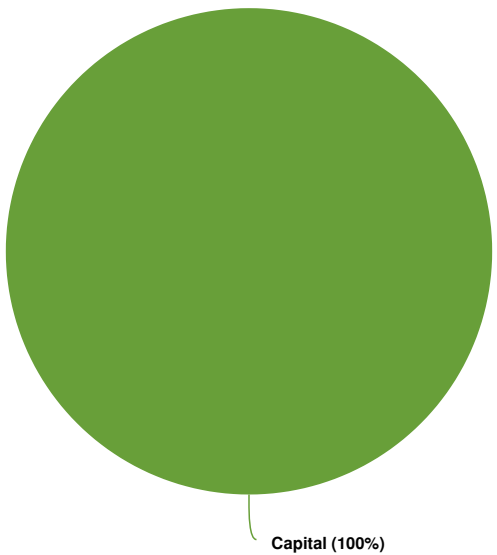
\$1,400,000 **\$100,000**
(7.69% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purchase - System Construction	206-000-800-4000	\$931,899	\$1,000,000	\$742,852	\$1,200,000	\$200,000	20%
Purchase - System Engineering	206-000-800-4100	\$128	\$300,000	\$0	\$0	-\$300,000	-100%
Purchase - System Engineering	206-206-800-4100	\$141,721	\$0	\$144,000	\$200,000	\$200,000	N/A
Total Capital:		\$1,073,748	\$1,300,000	\$886,852	\$1,400,000	\$100,000	7.7%
Total Expense Objects:		\$1,073,748	\$1,300,000	\$886,852	\$1,400,000	\$100,000	7.7%

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 the past three fiscal years.

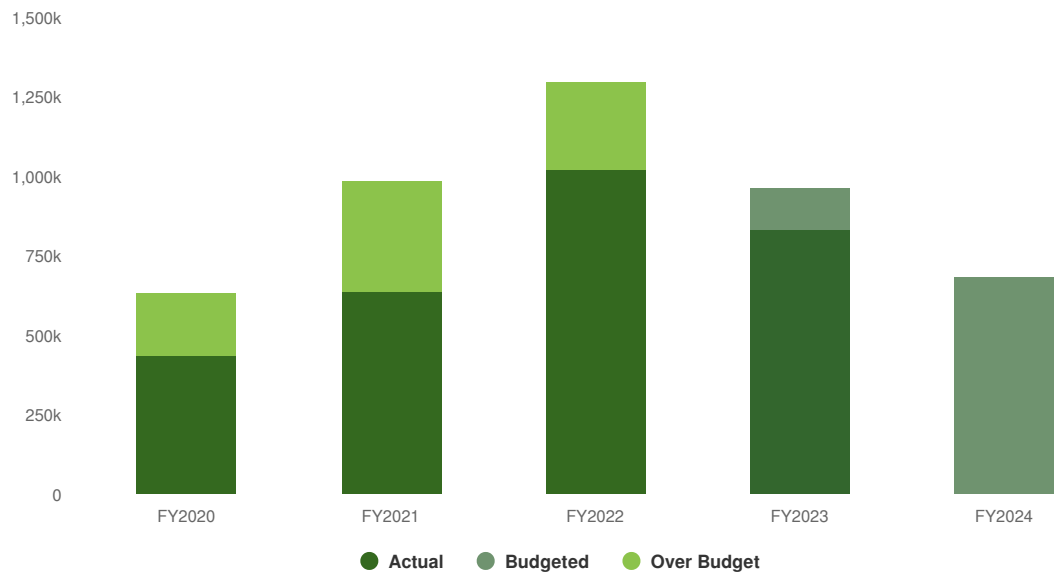
\$684,800

-\$277,700

(-28.85% vs. prior year)

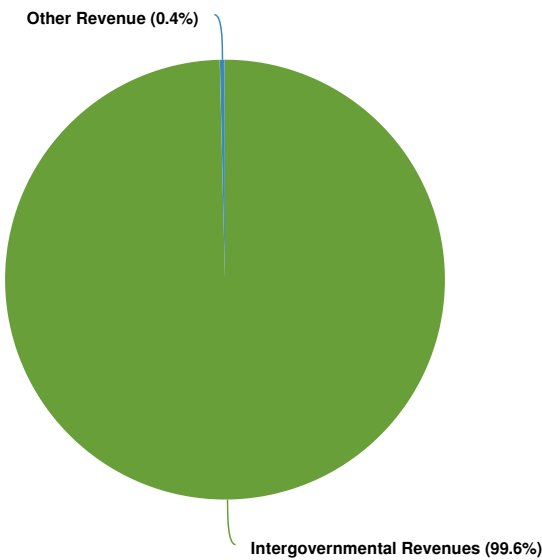


Motor Fuel Tax (MFT) Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
State Allotment	206-000-340-2000	\$426,543	\$378,000	\$368,000	\$375,000	-\$3,000	-0.8%
Transportation Renewal Fund	206-000-340-2200	\$277,238	\$284,000	\$277,000	\$307,300	\$23,300	8.2%
Grant Proceeds - Rbi	206-206-340-4500	\$593,433	\$300,000	\$181,961	\$0	-\$300,000	-100%
Total Intergovernmental Revenues:		\$1,297,214	\$962,000	\$826,961	\$682,300	-\$279,700	-29.1%
Other Revenue							
Interest Revenue	206-000-380-1000	\$537	\$500	\$2,000	\$2,500	\$2,000	400%
Miscellaneous Revenue	206-000-380-9000	\$0	\$0	\$0	\$0	\$0	N/A
Total Other Revenue:		\$537	\$500	\$2,000	\$2,500	\$2,000	400%
Total Revenue Source:		\$1,297,751	\$962,500	\$828,961	\$684,800	-\$277,700	-28.9%



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 adminsitrer the replacement of certain Public Works and Police vehicles through an equity lease arrangement.

Summary of Fund Expenditures

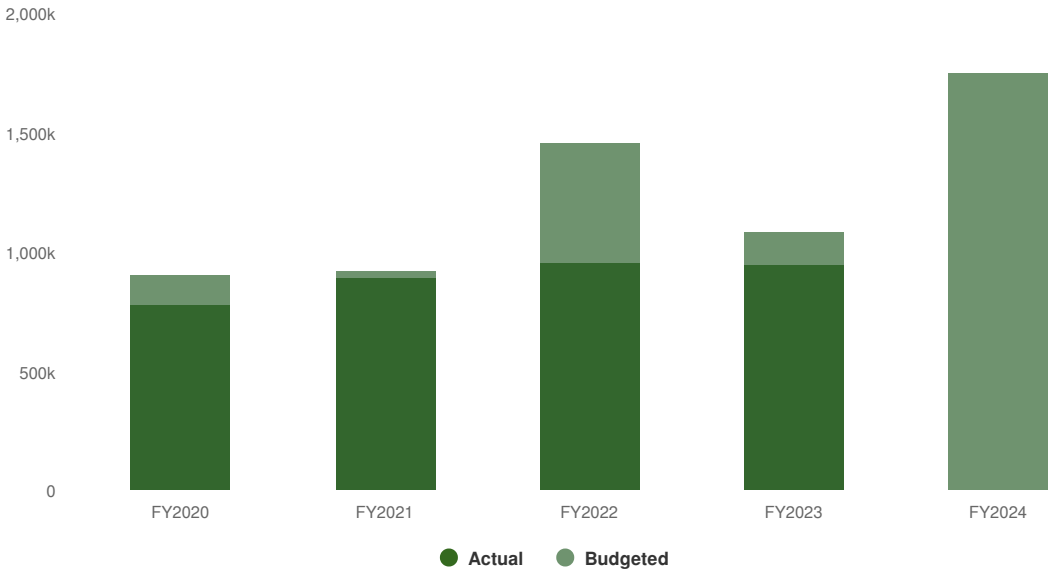
Included in the fund expenditures for FY2024 is the implementation of a debt management software, DebtBook that will assist in appropriately accounting for leases in accordance with GASB 88. Capital expenditures include the purchase of three Street and Cemetery mowers, three plow trucks, a skidsteer at WWTP2 and a track excavator.

Proposed Expenditures

\$1,755,540

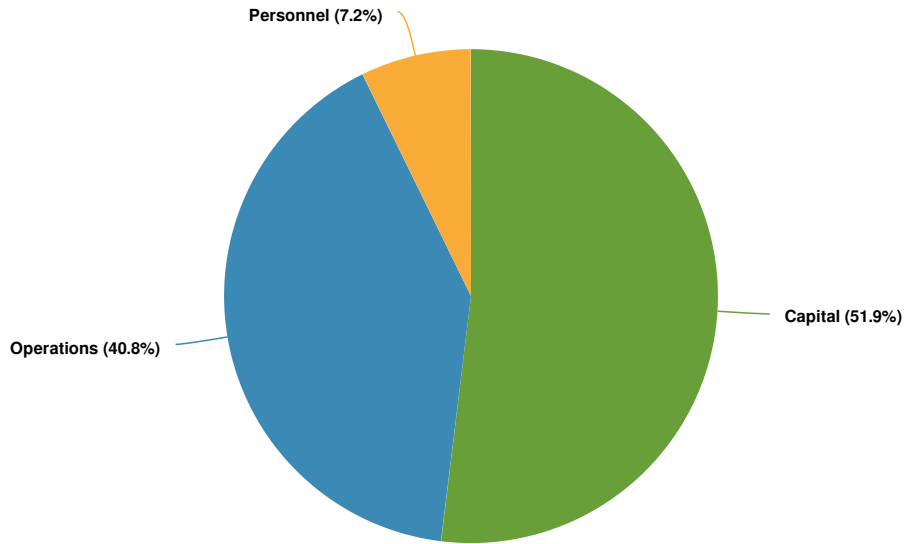
\$670,430
(61.78% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	502-000-410-1000	\$82,364	\$85,000	\$86,300	\$87,000	\$2,000	2.4%
Salaries - Standby	502-000-410-1500	\$0	\$500	\$200	\$500	\$0	0%
Salaries - Over-Time	502-000-410-2000	\$4,109	\$6,500	\$3,500	\$6,500	\$0	0%
Unused Sick Time/Ghip	502-000-410-3000	\$1,121	\$1,300	\$1,100	\$1,400	\$100	7.7%
Group Insurance	502-000-450-1000	\$25,706	\$27,000	\$26,500	\$27,000	\$0	0%
Health Savings Plan Contrib.	502-000-450-1100	\$1,229	\$1,300	\$1,300	\$1,500	\$200	15.4%
Payroll Taxes - Unemployment	502-000-450-2000	\$107	\$110	\$120	\$140	\$30	27.3%
Workers Comp Insurance	502-000-450-2500	\$1,985	\$2,500	\$2,300	\$2,500	\$0	0%
Uniform Allowance	502-000-470-1000	\$123	\$500	\$500	\$500	\$0	0%
Total Personnel:		\$116,744	\$124,710	\$121,820	\$127,040	\$2,330	1.9%
Operations							
Contractual							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Repair & Mtnce Bldg. - Contr.	502-000- 510-1000	\$141	\$1,000	\$200	\$1,000	\$0	0%
R&M - Contractual	502-000- 510-8000	\$87,045	\$70,250	\$110,000	\$80,000	\$9,750	13.9%
R&M - Equipment (Contractual)	502-000- 510-8500	\$139	\$0	\$0	\$0	\$0	0%
Drug & Alcohol Testing Expense	502-000- 530-2500	\$5	\$50	\$50	\$50	\$0	0%
Professional Fees	502-000- 530-4000	\$0	\$2,500	\$0	\$15,000	\$12,500	500%
Communications	502-000- 550-1500	\$51	\$100	\$50	\$100	\$0	0%
Training	502-000- 560-1500	\$0	\$1,200	\$200	\$600	-\$600	-50%
Reference Materials/Manuals	502-000- 560-2500	\$0	\$200	\$0	\$250	\$50	25%
Property Insurance	502-000- 590-1000	\$45,832	\$54,000	\$55,500	\$62,000	\$8,000	14.8%
Lease/Rent Expense	502-000- 590-2000	\$56,230	\$145,000	\$135,000	\$220,000	\$75,000	51.7%
Total Contractual:		\$189,442	\$274,300	\$301,000	\$379,000	\$104,700	38.2%
Commodities							
R&M - Commodities	502-000- 610-8000	\$79,455	\$70,000	\$85,000	\$80,000	\$10,000	14.3%
Operating Supplies	502-000- 650-1500	\$796	\$1,500	\$1,500	\$1,500	\$0	0%
Miscellaneous Equipment	502-000- 650-2000	-\$5,551	\$5,000	\$4,500	\$5,000	\$0	0%
Fuel	502-000- 650-3000	\$208,271	\$200,000	\$270,000	\$250,000	\$50,000	25%
Total Commodities:		\$282,971	\$276,500	\$361,000	\$336,500	\$60,000	21.7%
Misc/Other							
Miscellaneous Expense	502-000- 910-9000	\$923	\$1,000	\$1,000	\$1,000	\$0	0%
Total Misc/Other:		\$923	\$1,000	\$1,000	\$1,000	\$0	0%
Total Operations:		\$473,336	\$551,800	\$663,000	\$716,500	\$164,700	29.8%
Capital							
Purchase - Equipment/Vehicles	502-000- 800-1500	\$367,906	\$408,600	\$164,000	\$912,000	\$503,400	123.2%
Total Capital:		\$367,906	\$408,600	\$164,000	\$912,000	\$503,400	123.2%
Total Expense Objects:		\$957,986	\$1,085,110	\$948,820	\$1,755,540	\$670,430	61.8%

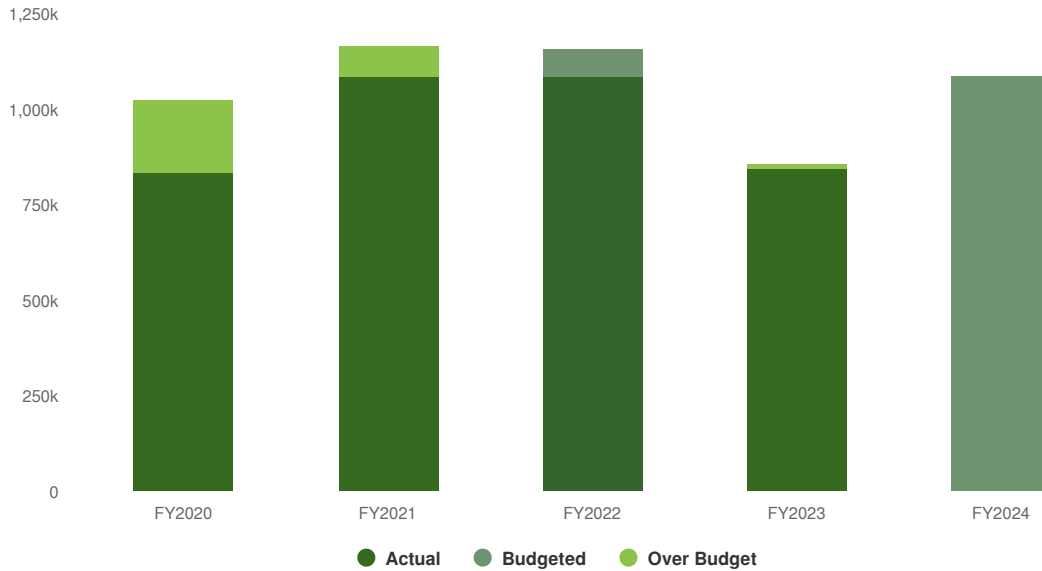
Summary of Fund Revenue



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

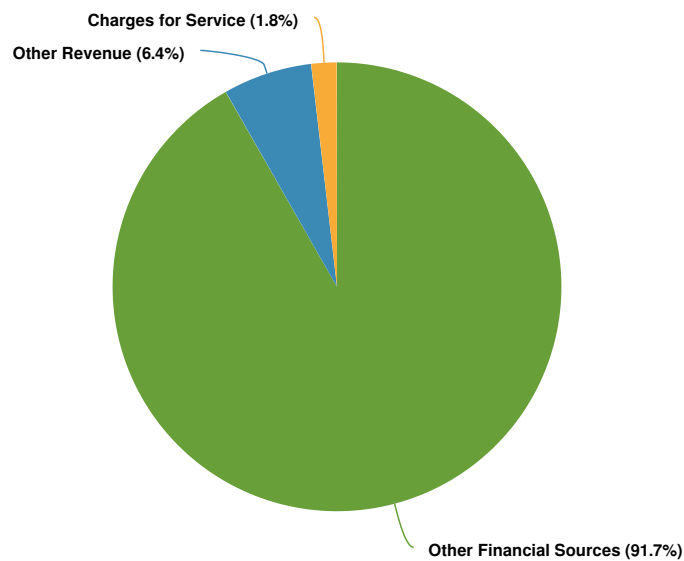
\$1,090,000 **\$244,700**
(28.95% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Charges for Service							
Fuel Sales	502-000-360-1000	\$27,295	\$15,000	\$35,000	\$20,000	\$5,000	33.3%
Total Charges for Service:		\$27,295	\$15,000	\$35,000	\$20,000	\$5,000	33.3%
Other Revenue							
Interest Revenue	502-000-380-1000	\$7,236	\$7,000	\$22,000	\$20,000	\$13,000	185.7%
Insurance Proceeds	502-000-380-2000	\$0	\$0	\$22,000	\$0	\$0	0%
Miscellaneous Revenue	502-000-380-9000	\$64	\$0	\$100	\$0	\$0	0%
Sale Of Equipment	502-000-390-9800	\$118,750	\$100,000	\$55,000	\$50,000	-\$50,000	-50%
Total Other Revenue:		\$126,050	\$107,000	\$99,100	\$70,000	-\$37,000	-34.6%
Other Financial Sources							
Transfer From Water	502-000-390-1500	\$82,500	\$64,100	\$64,100	\$139,000	\$74,900	116.8%
Transfer From Sewer	502-000-390-2000	\$209,500	\$168,200	\$168,200	\$158,000	-\$10,200	-6.1%
Transfer From Streets	502-000-390-3000	\$376,000	\$358,000	\$358,000	\$561,000	\$203,000	56.7%
Transfer From Police	502-000-390-4000	\$254,000	\$124,000	\$124,000	\$129,000	\$5,000	4%
Transfer From Cemetery	502-000-390-4500	\$9,710	\$9,000	\$9,000	\$13,000	\$4,000	44.4%
Total Other Financial Sources:		\$931,710	\$723,300	\$723,300	\$1,000,000	\$276,700	38.3%
Total Revenue Source:		\$1,085,055	\$845,300	\$857,400	\$1,090,000	\$244,700	28.9%

MERF Replacement Schedule - FY2024



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.

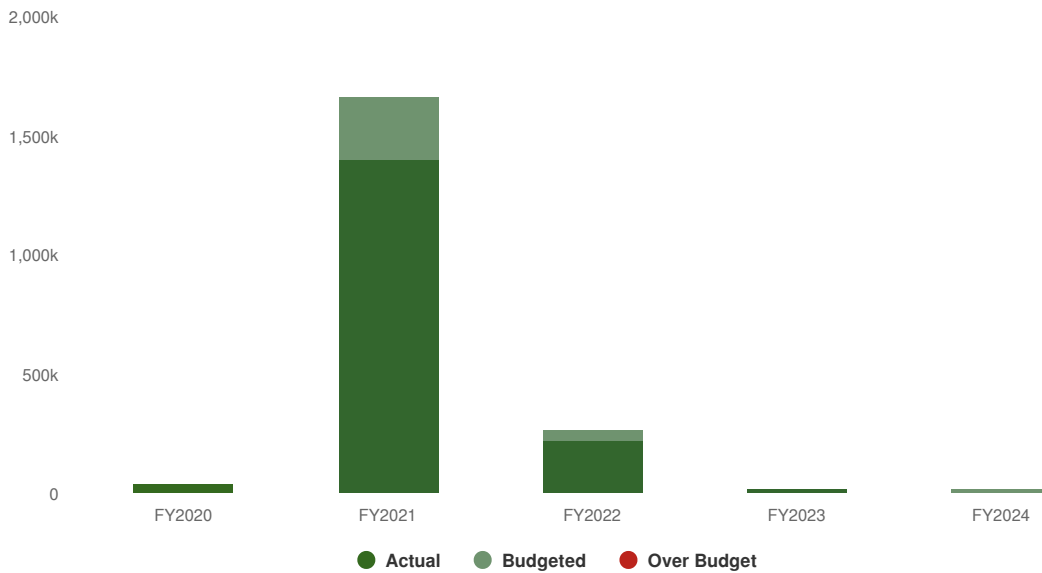
Summary of Fund Expenditures

There are no expenses planned for FY2024 other than the fund records a transfer to General Fund for the Special Service Area property taxes received.

Proposed Expenditures

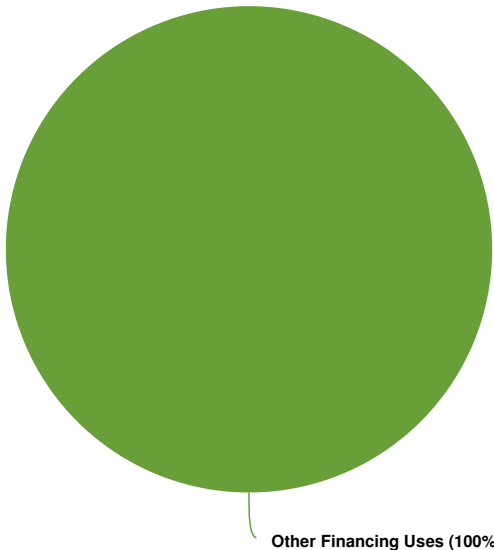
\$16,000 **-\$500**
(-3.03% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purch. Constr. - Str. Impr.	430-003-800-3000	\$65,343	\$0	\$0	\$0	\$0	N/A
Purch. Constr. - Str. Eng.	430-003-800-3100	\$5,566	\$0	\$338	\$0	\$0	0%
Purch. Constr. - Stormwater	430-018-800-3000	\$131,374	\$0	\$0	\$0	\$0	N/A
Purch. Constr. - Swm Eng.	430-018-800-3100	\$2,012	\$0	\$122	\$0	\$0	0%
Total Capital:		\$204,296	\$0	\$460	\$0	\$0	0%
Other Financing Uses							
Transfer To General	430-000-950-1000	\$16,500	\$16,500	\$16,000	\$16,000	-\$500	-3%
Total Other Financing Uses:		\$16,500	\$16,500	\$16,000	\$16,000	-\$500	-3%
Total Expense Objects:		\$220,796	\$16,500	\$16,460	\$16,000	-\$500	-3%

Summary of Fund Revenue

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

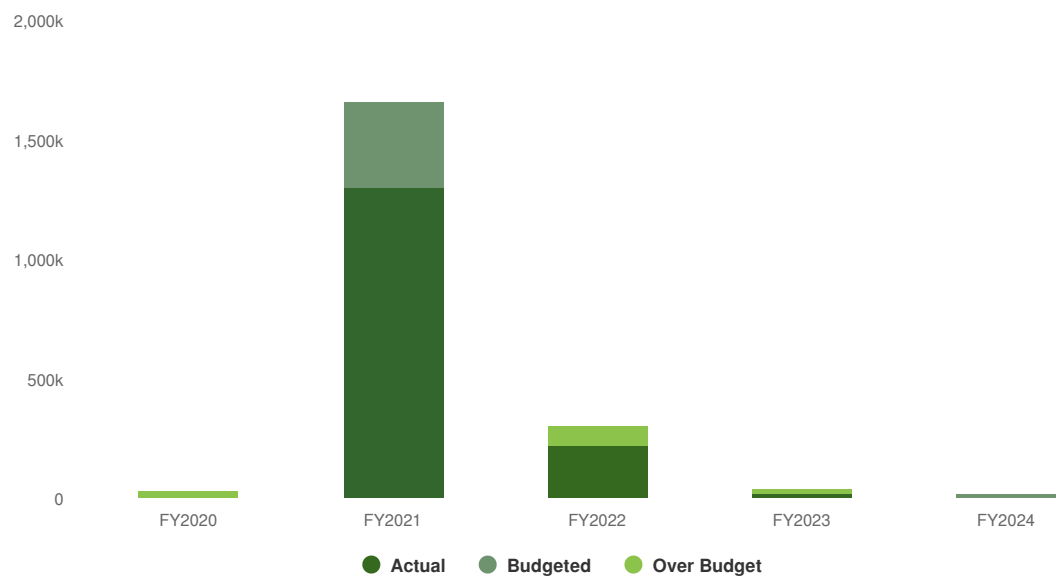


\$16,000

-\$500

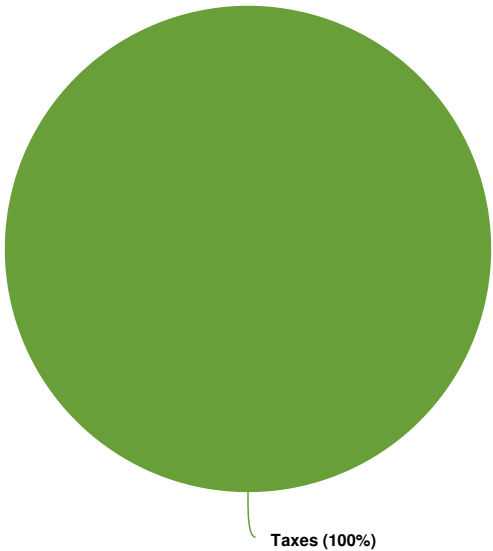
(-3.03% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
Property Taxes	430-000-310-1000	\$16,500	\$16,500	\$16,000	\$16,000	-\$500	-3%
Total Taxes:		\$16,500	\$16,500	\$16,000	\$16,000	-\$500	-3%
Other Financial Sources							
Trsf. From Gen. Corp. Unrestr.	430-000-390-1000	\$284,862	\$0	\$23,941	\$0	\$0	0%
Total Other Financial Sources:		\$284,862	\$0	\$23,941	\$0	\$0	0%
Total Revenue Source:		\$301,362	\$16,500	\$39,941	\$16,000	-\$500	-3%



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.

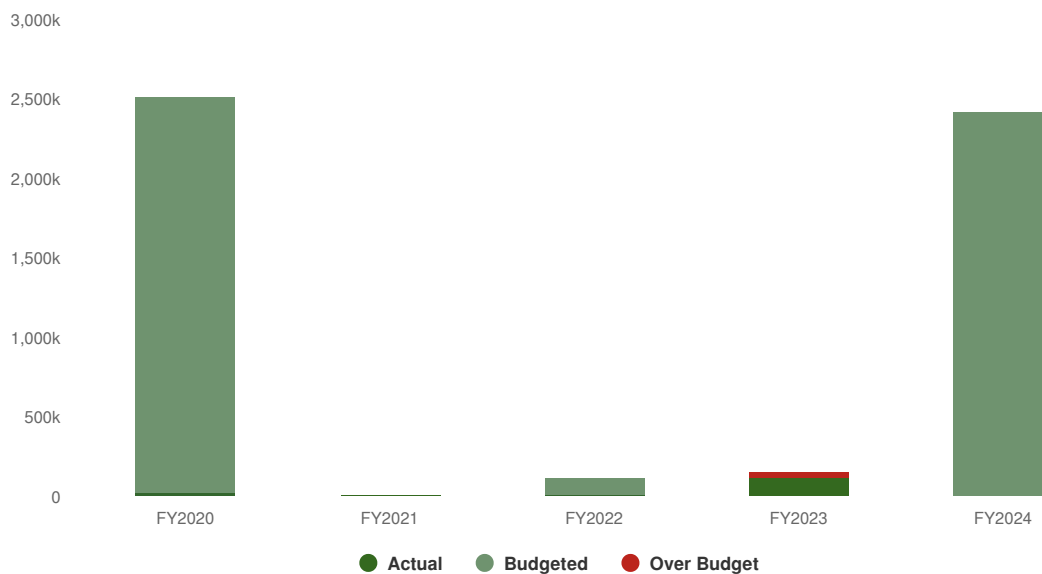
Summary of Fund Expenditures

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

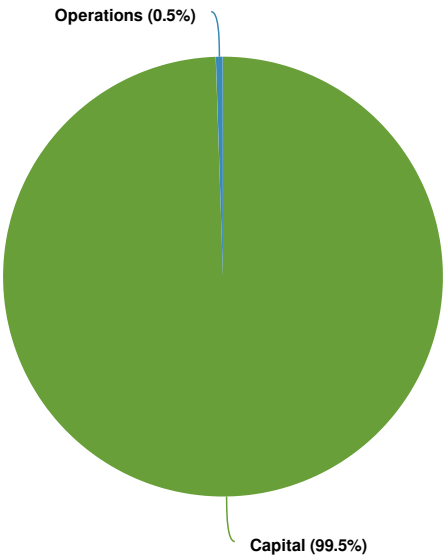
\$2,418,750 **\$2,306,750**
(2,059.60% vs. prior year)

Nofsinger Realignment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
Professional Fees	409-000-530-4000	\$0	\$100,000	\$0	\$0	-\$100,000	-100%
Total Contractual:		\$0	\$100,000	\$0	\$0	-\$100,000	-100%
Misc/Other							
Property Taxes	409-000-910-3000	\$11,206	\$12,000	\$12,047	\$12,500	\$500	4.2%
Total Misc/Other:		\$11,206	\$12,000	\$12,047	\$12,500	\$500	4.2%
Total Operations:		\$11,206	\$112,000	\$12,047	\$12,500	-\$99,500	-88.8%
Capital							
Purchase - System Constr.	409-000-800-3000	\$0	\$0	\$0	\$2,187,500	\$2,187,500	N/A
Purchase - System Engineering	409-000-800-3100	\$0	\$0	\$143,000	\$218,750	\$218,750	N/A
Total Capital:		\$0	\$0	\$143,000	\$2,406,250	\$2,406,250	N/A
Total Expense Objects:		\$11,206	\$112,000	\$155,047	\$2,418,750	\$2,306,750	2,059.6%

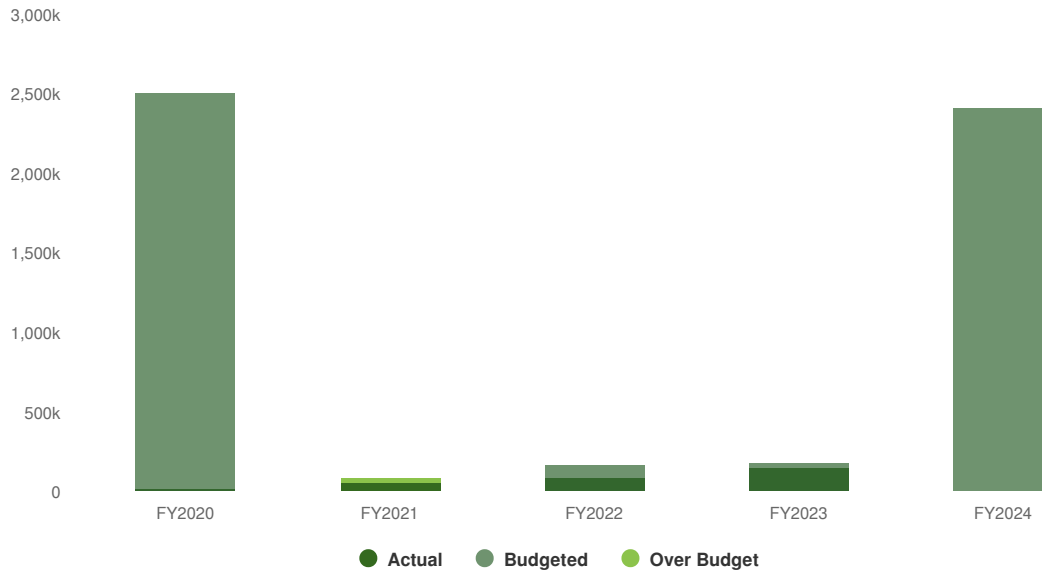


Summary of Fund Revenue

Grants for construction have been awarded through Congressman LaHood's office at the federal government level in the amount of \$4 million and through the Illinois Department of Transportation (IDOT) at the state government level in the amount of \$3 million, with the remainder of the \$7.7 million project being funded by the General Fund.

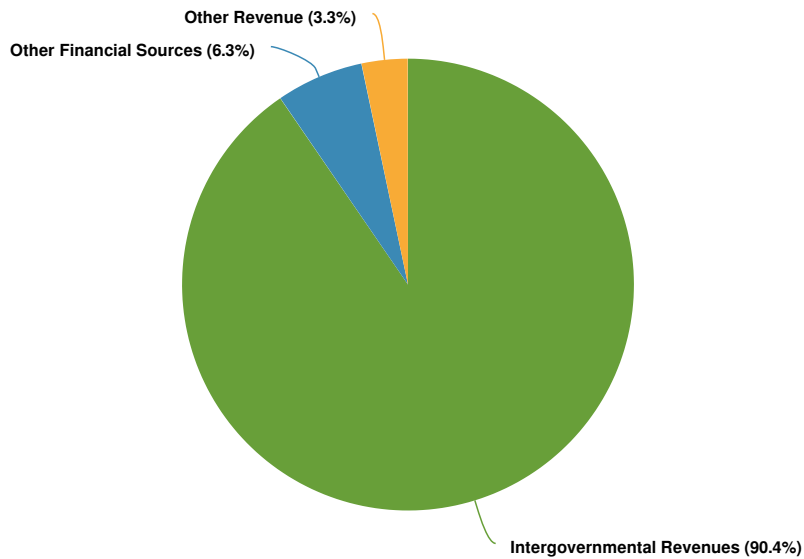
\$2,418,750 **\$2,237,700**
(1,235.96% vs. prior year)

Nofsinger Realignment Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	409-000-340-4500	\$0	\$100,000	\$0	\$2,187,500	\$2,087,500	2,087.5%
Total Intergovernmental Revenues:		\$0	\$100,000	\$0	\$2,187,500	\$2,087,500	2,087.5%
Other Revenue							
Interest Revenue	409-000-380-1000	\$60	\$50	\$0	\$0	-\$50	-100%
Rental Income	409-000-380-2000	\$81,750	\$81,000	\$85,000	\$80,000	-\$1,000	-1.2%
Total Other Revenue:		\$81,810	\$81,050	\$85,000	\$80,000	-\$1,050	-1.3%
Other Financial Sources							
Transfer From General Fund	409-000-390-1000	\$0	\$0	\$70,047	\$151,250	\$151,250	N/A
Total Other Financial Sources:		\$0	\$0	\$70,047	\$151,250	\$151,250	N/A
Total Revenue Source:		\$81,810	\$181,050	\$155,047	\$2,418,750	\$2,237,700	1,236%



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.

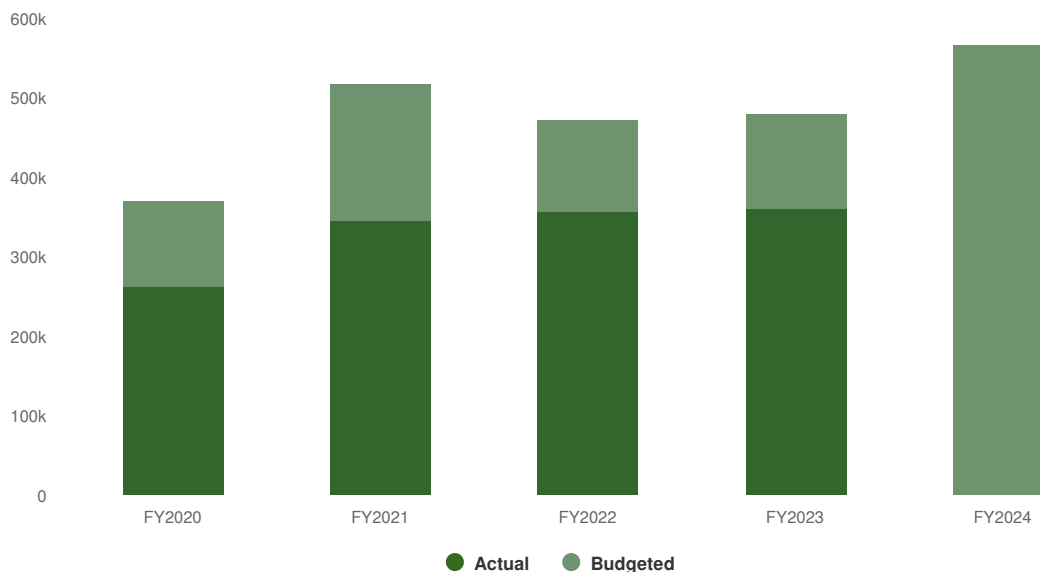
Summary of Fund Expenditures

The Planning, Zoning & Code Enforcement Account provides funds to protect the public's health and safety. The FY2024 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

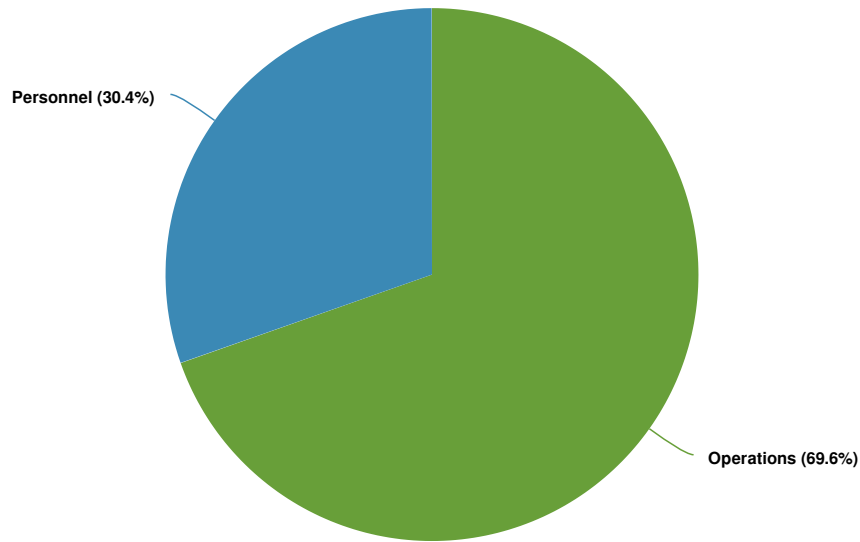
\$566,810 **\$86,925**
(18.11% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-006-410-1000	\$102,681	\$118,000	\$120,000	\$130,000	\$12,000	10.2%
Salaries - Over-Time	100-006-410-2000	\$402	\$1,000	\$0	\$0	-\$1,000	-100%
Unused Sick Time/Ghip	100-006-410-3000	\$844	\$1,800	\$900	\$2,000	\$200	11.1%
Group Insurance	100-006-450-1000	\$32,215	\$31,000	\$34,000	\$36,000	\$5,000	16.1%
Health Savings Plan Contrib.	100-006-450-1100	\$1,788	\$2,100	\$2,000	\$2,200	\$100	4.8%
Retiree Health Insurance	100-006-450-1200	\$20,703	\$23,200	\$0	\$0	-\$23,200	-100%
Payroll Taxes - Unemployment	100-006-450-2000	\$197	\$200	\$190	\$215	\$15	7.5%
Workers Comp Insurance	100-006-450-2500	\$1,346	\$1,600	\$1,300	\$1,700	\$100	6.3%
Total Personnel:		\$160,175	\$178,900	\$158,390	\$172,115	-\$6,785	-3.8%
Operations							
Contractual							
R & M - Contr.	100-006-510-1500	\$0	\$1,000	\$500	\$1,000	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Legal Fees	100-006-530-2000	\$64,719	\$40,000	\$30,000	\$35,000	-\$5,000	-12.5%
Data Processing Support	100-006-530-3000	\$1,224	\$1,200	\$1,800	\$1,800	\$600	50%
Consultation/Contractual	100-006-530-4000	\$105,525	\$177,500	\$100,000	\$302,500	\$125,000	70.4%
Postage Expenses	100-006-550-1000	\$425	\$900	\$500	\$900	\$0	0%
Communications	100-006-550-1500	\$330	\$800	\$800	\$800	\$0	0%
Publishing Fees	100-006-550-2000	\$300	\$1,750	\$1,000	\$1,750	\$0	0%
Printing Fees	100-006-550-2500	\$219	\$250	\$250	\$250	\$0	0%
Recruitment	100-006-550-3000	\$0	\$200	\$0	\$200	\$0	0%
Membership Dues	100-006-560-1000	\$7,030	\$7,400	\$8,500	\$9,285	\$1,885	25.5%
Training	100-006-560-1500	\$782	\$4,985	\$3,500	\$6,810	\$1,825	36.6%
Subscriptions	100-006-560-2000	\$695	\$1,175	\$1,000	\$1,175	\$0	0%
Reference Materials/Manuals	100-006-560-2500	\$491	\$1,625	\$1,000	\$1,625	\$0	0%
Software	100-006-560-3000	\$6,457	\$37,200	\$40,000	\$13,400	-\$23,800	-64%
Total Contractual:		\$188,198	\$275,985	\$188,850	\$376,495	\$100,510	36.4%
Commodities							
Office Supplies	100-006-650-1000	\$367	\$1,300	\$500	\$1,300	\$0	0%
Miscellaneous Equipment	100-006-650-2000	\$809	\$6,400	\$4,500	\$1,100	-\$5,300	-82.8%
Total Commodities:		\$1,176	\$7,700	\$5,000	\$2,400	-\$5,300	-68.8%
Misc/Other							
Miscellaneous Expense	100-006-910-9000	\$2,874	\$15,800	\$5,000	\$15,800	\$0	0%
Total Misc/Other:		\$2,874	\$15,800	\$5,000	\$15,800	\$0	0%
Total Operations:		\$192,248	\$299,485	\$198,850	\$394,695	\$95,210	31.8%
Capital							
Purchase - Equipment	100-006-800-1500	\$1,664	\$1,500	\$3,000	\$0	-\$1,500	-100%
Total Capital:		\$1,664	\$1,500	\$3,000	\$0	-\$1,500	-100%
Other Financing Uses							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Transfer To Cap Repl Fund	100-006-950-2000	\$2,500	\$0	\$0	\$0	\$0	N/A
Total Other Financing Uses:		\$2,500	\$0	\$0	\$0	\$0	N/A
Total Expense Objects:		\$356,587	\$479,885	\$360,240	\$566,810	\$86,925	18.1%

Summary of Fund Revenue

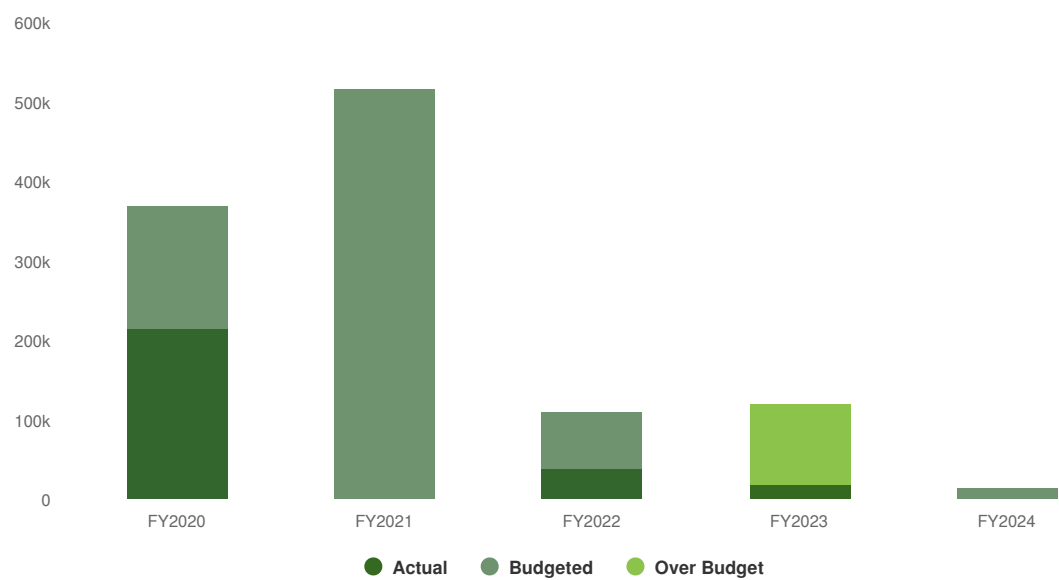
Net expenses are funded through General Corp. - Unrestricted. There are no anticipated grant proceeds following completion of the Comprehensive Plan in FY2023.

\$15,000

-\$3,200

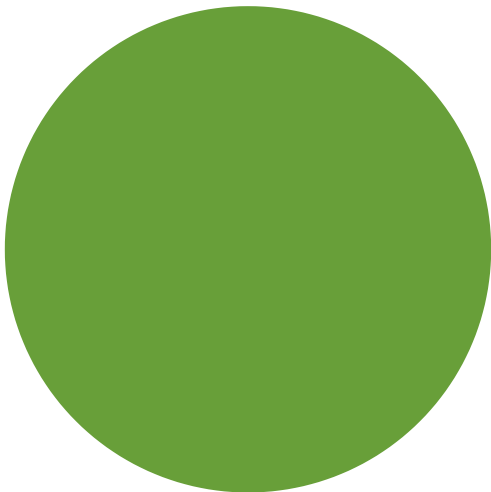
(-17.58% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Other Financial Sources (100%)

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	100-006-340-4500	\$40,109	\$18,200	\$119,890	\$0	-\$18,200	-100%
Total Intergovernmental Revenues:		\$40,109	\$18,200	\$119,890	\$0	-\$18,200	-100%
Other Revenue							
Misc. Revenue	100-006-380-9000	\$0	\$0	\$750	\$0	\$0	0%
Total Other Revenue:		\$0	\$0	\$750	\$0	\$0	0%
Other Financial Sources							
Transfer from Cap. Repl.	100-006-390-7500	\$0	\$0	\$0	\$15,000	\$15,000	N/A
Total Other Financial Sources:		\$0	\$0	\$0	\$15,000	\$15,000	N/A
Total Revenue Source:		\$40,109	\$18,200	\$120,640	\$15,000	-\$3,200	-17.6%



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.

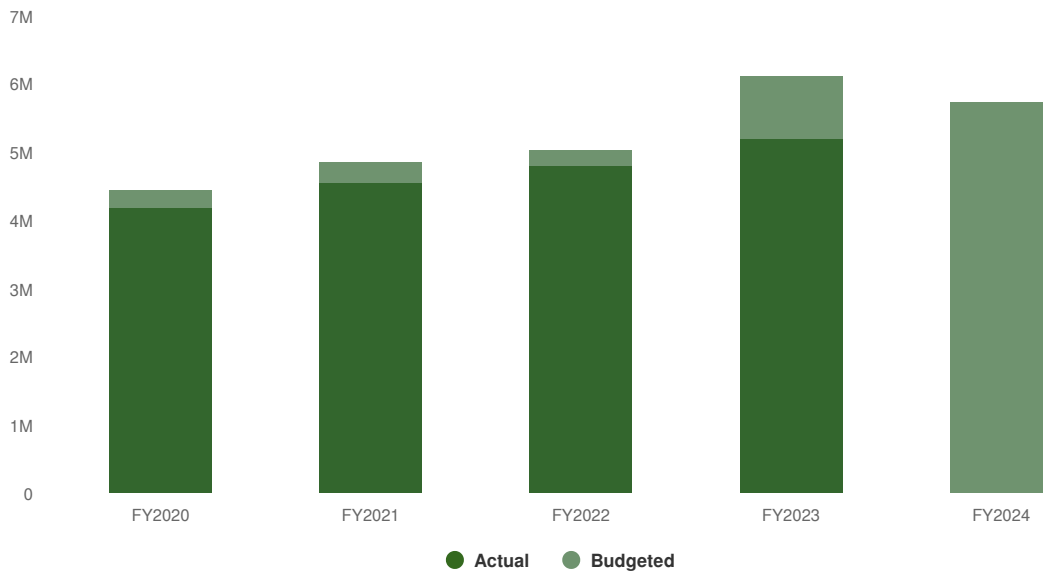
Summary of Fund Expenditures

A major initiative of the Police Department in FY2024 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.

Proposed Expenditures

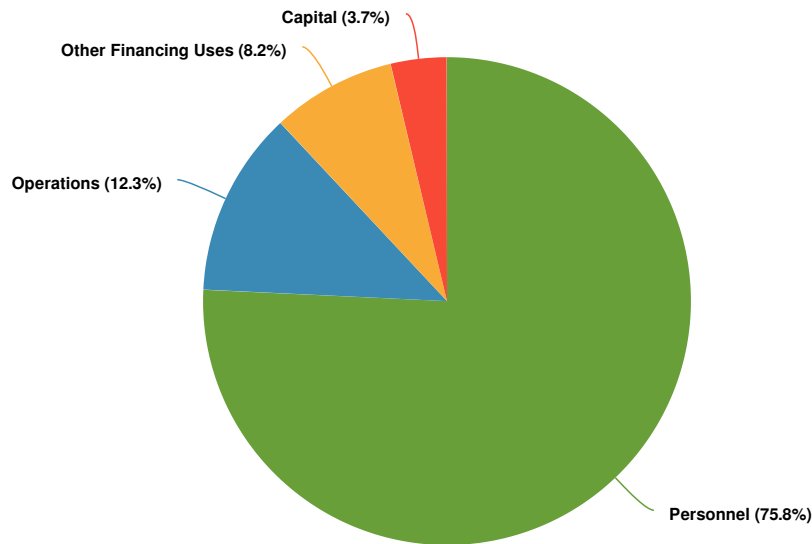
\$5,734,950 **-\$388,485**
(-6.34% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-004-410-1000	\$1,786,591	\$1,900,000	\$1,910,000	\$2,000,000	\$100,000	5.3%
Salaries - Pol. Adm.	100-004-410-1100	\$228,717	\$285,000	\$290,000	\$305,000	\$20,000	7%
Salaries - Over-Time	100-004-410-2000	\$360,503	\$350,000	\$420,000	\$400,000	\$50,000	14.3%
Salaries - Pol Adm Ot	100-004-410-2100	\$39,155	\$25,000	\$30,000	\$35,000	\$10,000	40%
Overtime Reimb By Homeland Sec	100-004-410-2200	\$0	-\$15,000	-\$25,000	-\$25,000	-\$10,000	66.7%
Hours Reimb - Ileas Training	100-004-410-2300	\$0	-\$10,000	-\$15,000	-\$15,000	-\$5,000	50%
Unused Sick Time/Ghip	100-004-410-3000	\$39,800	\$40,000	\$56,000	\$40,000	\$0	0%
Salaries - Pol. Adm. Pt	100-004-420-1100	\$47,015	\$35,000	\$20,000	\$35,000	\$0	0%
Salaries - Part-Time Officers	100-004-420-1300	\$38,107	\$72,000	\$35,000	\$75,000	\$3,000	4.2%
Group Insurance	100-004-450-1000	\$493,351	\$540,000	\$495,000	\$520,000	-\$20,000	-3.7%
Health Savings Plan Contrib.	100-004-450-1100	\$31,935	\$33,000	\$33,500	\$36,000	\$3,000	9.1%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Retiree Health Insurance	100-004-450-1200	\$49,081	\$55,000	\$55,152	\$58,000	\$3,000	5.5%
Payroll Taxes - Unemployment	100-004-450-2000	\$3,347	\$3,200	\$4,000	\$4,800	\$1,600	50%
Workers Comp Insurance	100-004-450-2500	\$30,816	\$40,000	\$36,000	\$37,000	-\$3,000	-7.5%
Uniform Allowance	100-004-470-1000	\$32,766	\$37,000	\$35,000	\$38,000	\$1,000	2.7%
Police Pension Expense	100-004-490-1000	\$690,714	\$713,100	\$716,902	\$801,000	\$87,900	12.3%
Total Personnel:		\$3,871,897	\$4,103,300	\$4,096,554	\$4,344,800	\$241,500	5.9%
Operations							
Contractual							
R&M - Building (Contractual)	100-004-510-1000	\$31,764	\$27,350	\$27,350	\$29,265	\$1,915	7%
R&M - Equipment (Contractual)	100-004-510-1500	\$14,368	\$17,745	\$15,000	\$19,000	\$1,255	7.1%
Legal Fees	100-004-530-2000	\$11,255	\$39,000	\$17,000	\$35,000	-\$4,000	-10.3%
Data Processing Support	100-004-530-3000	\$25,943	\$26,675	\$26,675	\$26,675	\$0	0%
Professional Fees	100-004-530-4000	\$1,197	\$19,300	\$6,050	\$23,650	\$4,350	22.5%
Postage Expense	100-004-550-1000	\$643	\$1,000	\$1,500	\$1,500	\$500	50%
Communications	100-004-550-1500	\$29,470	\$36,400	\$33,000	\$40,000	\$3,600	9.9%
Publishing Fees	100-004-550-2000	\$215	\$500	\$500	\$500	\$0	0%
Printing Fees	100-004-550-2500	\$3,436	\$5,000	\$4,300	\$5,000	\$0	0%
Recruitment	100-004-550-3000	\$1,847	\$6,000	\$5,000	\$5,000	-\$1,000	-16.7%
Membership Dues	100-004-560-1000	\$9,701	\$10,950	\$10,950	\$12,500	\$1,550	14.2%
Training	100-004-560-1500	\$26,969	\$43,000	\$43,000	\$45,100	\$2,100	4.9%
Subscriptions	100-004-560-2000	\$1,516	\$1,750	\$1,154	\$1,500	-\$250	-14.3%
Software	100-004-560-3000	\$23,969	\$28,700	\$28,700	\$35,000	\$6,300	22%
Electricity	100-004-570-3000	\$11,666	\$15,500	\$7,350	\$16,000	\$500	3.2%
Heating	100-004-570-3500	\$1,721	\$2,900	\$1,300	\$2,000	-\$900	-31%
Property Insurance	100-004-590-1000	\$4,810	\$5,000	\$4,800	\$5,200	\$200	4%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Lease/Rent Expense	100-004-590-2000	\$2,100	\$2,500	\$2,100	\$2,500	\$0	0%
Contractual Funding - Tc3	100-004-590-3000	\$357,964	\$420,000	\$260,000	\$264,000	-\$156,000	-37.1%
Total Contractual:		\$560,555	\$709,270	\$495,729	\$569,390	-\$139,880	-19.7%
Commodities							
R&M - Building (Commodities)	100-004-610-1000	\$2,688	\$10,000	\$10,000	\$12,000	\$2,000	20%
R&M - Equipment (Commodities)	100-004-610-1500	\$9,885	\$16,000	\$4,000	\$16,000	\$0	0%
Office Supplies	100-004-650-1000	\$3,866	\$5,000	\$3,000	\$5,000	\$0	0%
Operating Supplies	100-004-650-1500	\$4,556	\$5,150	\$4,300	\$5,150	\$0	0%
Miscellaneous Equipment	100-004-650-2000	\$12,814	\$12,500	\$13,800	\$12,500	\$0	0%
Janitorial Supplies	100-004-650-2500	\$594	\$3,000	\$1,000	\$1,200	-\$1,800	-60%
Total Commodities:		\$34,403	\$51,650	\$36,100	\$51,850	\$200	0.4%
Misc/Other							
Covid-19 Expenses	100-004-910-1900	\$106	\$0	\$0	\$0	\$0	N/A
Miscellaneous Expense	100-004-910-9000	\$7,051	\$8,000	\$5,500	\$12,500	\$4,500	56.3%
Dare/Cro Expenses	100-004-910-9100	\$13,302	\$13,000	\$13,000	\$15,000	\$2,000	15.4%
Fire Arms Training	100-004-910-9200	\$7,143	\$45,000	\$25,000	\$45,000	\$0	0%
Police Commission Expense	100-004-910-9300	\$25,140	\$10,600	\$4,500	\$10,600	\$0	0%
Total Misc/Other:		\$52,742	\$76,600	\$48,000	\$83,100	\$6,500	8.5%
Total Operations:		\$647,700	\$837,520	\$579,829	\$704,340	-\$133,180	-15.9%
Capital							
Purchase - Equipment	100-004-800-1500	\$10,840	\$38,000	\$140,000	\$213,000	\$175,000	460.5%
Purchase - Building/Property	100-004-800-2000	\$0	\$840,000	\$75,000	\$0	-\$840,000	-100%
Purchase - Police Engineering	100-004-800-4100	\$0	\$60,000	\$60,000	\$0	-\$60,000	-100%
Total Capital:		\$10,840	\$938,000	\$275,000	\$213,000	-\$725,000	-77.3%
Other Financing Uses							
Transfer To Merf	100-004-950-1800	\$254,000	\$124,000	\$124,000	\$129,000	\$5,000	4%



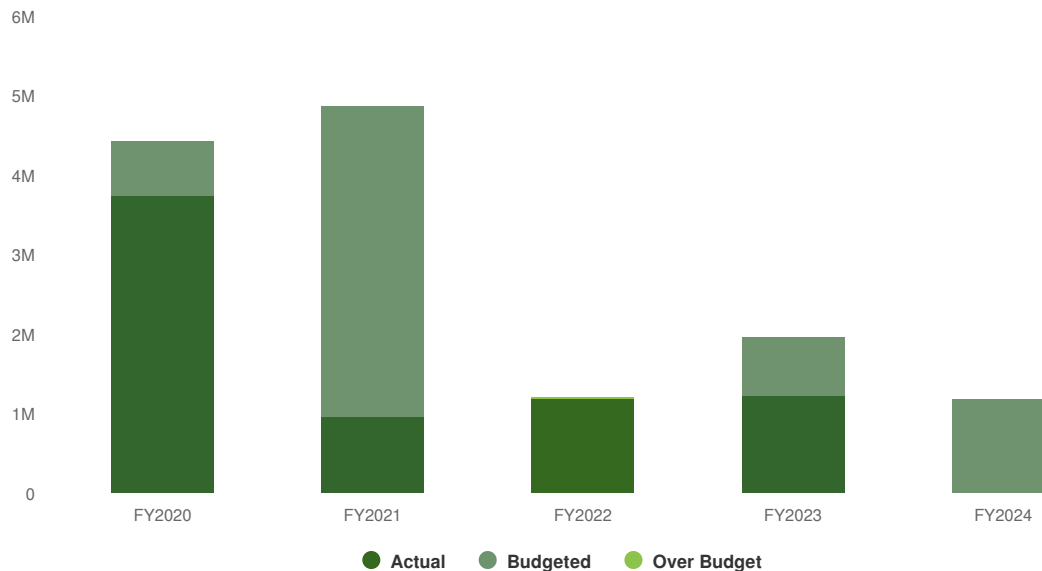
Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Transfer To Building Mtnc. Fund	100-004-950-1900	\$2,400	\$3,000	\$3,000	\$312,227	\$309,227	10,307.6%
Transfer To Cap Repl Fund	100-004-950-2000	\$20,462	\$117,615	\$117,615	\$31,583	-\$86,032	-73.1%
Total Other Financing Uses:		\$276,862	\$244,615	\$244,615	\$472,810	\$228,195	93.3%
Total Expense Objects:		\$4,807,299	\$6,123,435	\$5,195,998	\$5,734,950	-\$388,485	-6.3%

Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted. A grant in the amount of \$585,000 has been awarded through Congressman Darin Lahood's office which will provide funding for the equipment and contents of the Evidence Building. This grant is recorded in the Building Maintenance Fund.

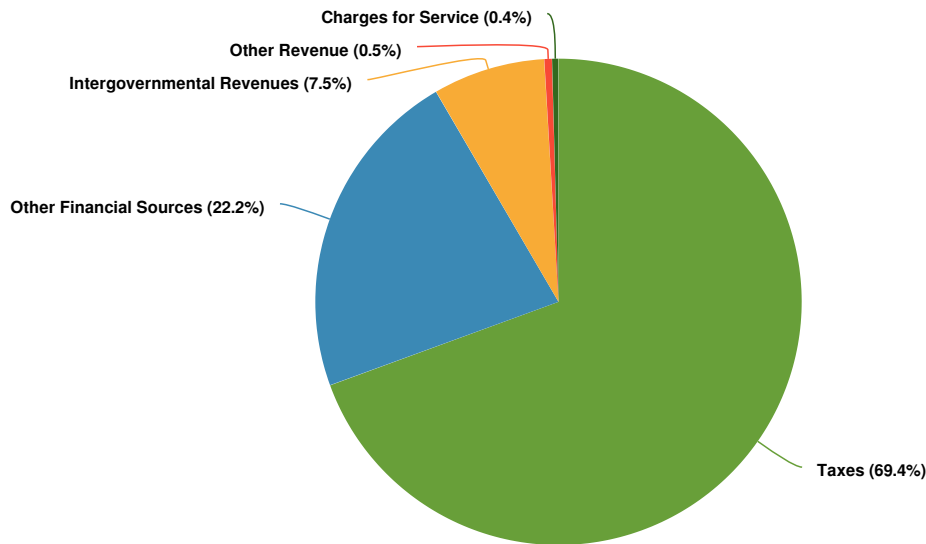
\$1,190,951 **-\$776,699**
 (-39.47% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
Property Taxes	100-004-310-1000	\$655,455	\$688,100	\$686,902	\$766,000	\$77,900	11.3%
Per Prop Replacement Tax	100-004-310-1500	\$35,259	\$25,000	\$30,000	\$35,000	\$10,000	40%
Cannibas Use Tax	100-004-310-2000	\$25,981	\$20,000	\$25,000	\$26,000	\$6,000	30%
Total Taxes:		\$716,695	\$733,100	\$741,902	\$827,000	\$93,900	12.8%
Intergovernmental Revenues							
Grant Proceeds	100-004-340-4500	\$6,501	\$722,000	\$115,000	\$2,800	-\$719,200	-99.6%
Reimb. From School	100-004-340-5000	\$82,000	\$84,050	\$84,050	\$86,151	\$2,101	2.5%
Total Intergovernmental Revenues:		\$88,501	\$806,050	\$199,050	\$88,951	-\$717,099	-89%
Charges for Service							
Policing/Special Events	100-004-360-5000	\$5,450	\$5,000	\$5,000	\$5,000	\$0	0%
Total Charges for Service:		\$5,450	\$5,000	\$5,000	\$5,000	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Other Revenue							
Donations	100-004-380-3000	\$0	\$0	\$200	\$0	\$0	0%
Honors Banquet Donations	100-004-380-4000	\$0	\$2,500	\$0	\$5,000	\$2,500	100%
Miscellaneous Revenue	100-004-380-9000	\$31,747	\$1,000	\$4,200	\$1,000	\$0	0%
Training Reimbursements	100-004-380-9500	\$0	\$0	\$17,000	\$0	\$0	0%
Total Other Revenue:		\$31,747	\$3,500	\$21,400	\$6,000	\$2,500	71.4%
Other Financial Sources							
Trsf. From Pol. Spec. Proj.	100-004-390-5000	\$7,583	\$0	\$0	\$0	\$0	N/A
Trsf From Telecommunications	100-004-390-9000	\$357,964	\$420,000	\$260,000	\$264,000	-\$156,000	-37.1%
Total Other Financial Sources:		\$365,547	\$420,000	\$260,000	\$264,000	-\$156,000	-37.1%
Total Revenue Source:		\$1,207,940	\$1,967,650	\$1,227,352	\$1,190,951	-\$776,699	-39.5%



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.

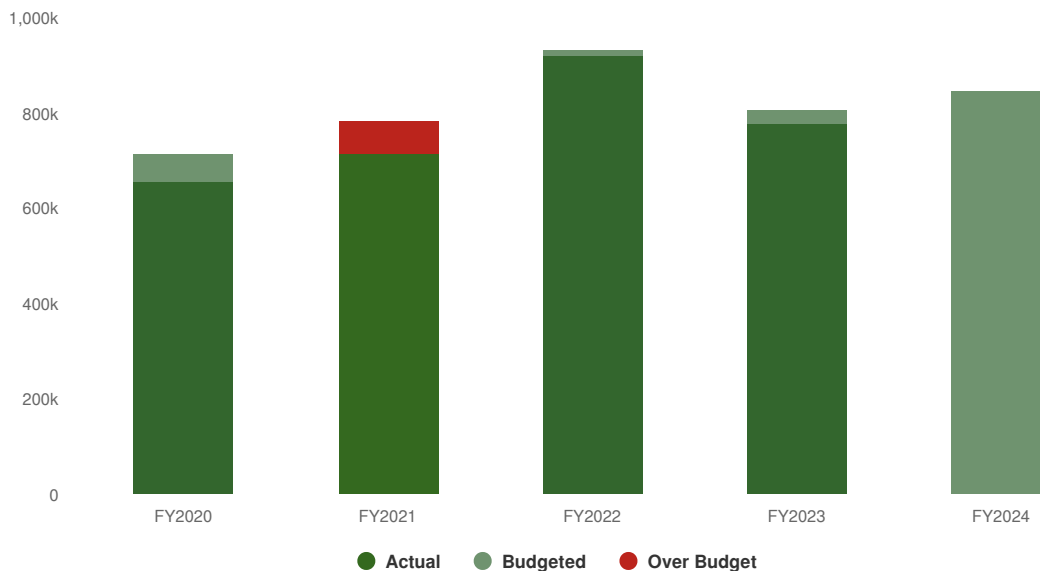
Summary of Fund Expenditures

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

Proposed Expenditures

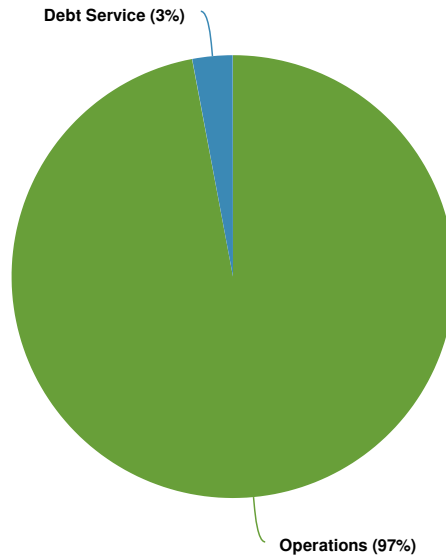
\$846,400 **\$41,500**
(5.16% vs. prior year)

Police Pension Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
Legal Fees	600-000-530-2000	\$1,400	\$500	\$2,500	\$1,500	\$1,000	200%
Compliance Fee	600-000-530-9000	\$1,649	\$1,700	\$2,000	\$2,100	\$400	23.5%
Membership Dues	600-000-560-1000	\$795	\$800	\$800	\$800	\$0	0%
Training	600-000-560-1500	\$4,328	\$2,500	\$2,500	\$2,500	\$0	0%
Insurance Expense	600-000-590-1000	\$3,249	\$3,400	\$3,350	\$3,500	\$100	2.9%
Insurance Claim Reimbursement	600-000-590-1500	\$3,558	\$0	\$0	\$0	\$0	N/A
Total Contractual:		\$14,979	\$8,900	\$11,150	\$10,400	\$1,500	16.9%
Misc/Other							
Miscellaneous Expense	600-000-910-9000	\$347	\$1,000	\$0	\$1,000	\$0	0%
Retirement Pensions	600-000-910-9100	\$700,815	\$720,000	\$750,000	\$810,000	\$90,000	12.5%
Contributions Refunds	600-000-910-9200	\$172,154	\$50,000	\$0	\$0	-\$50,000	-100%



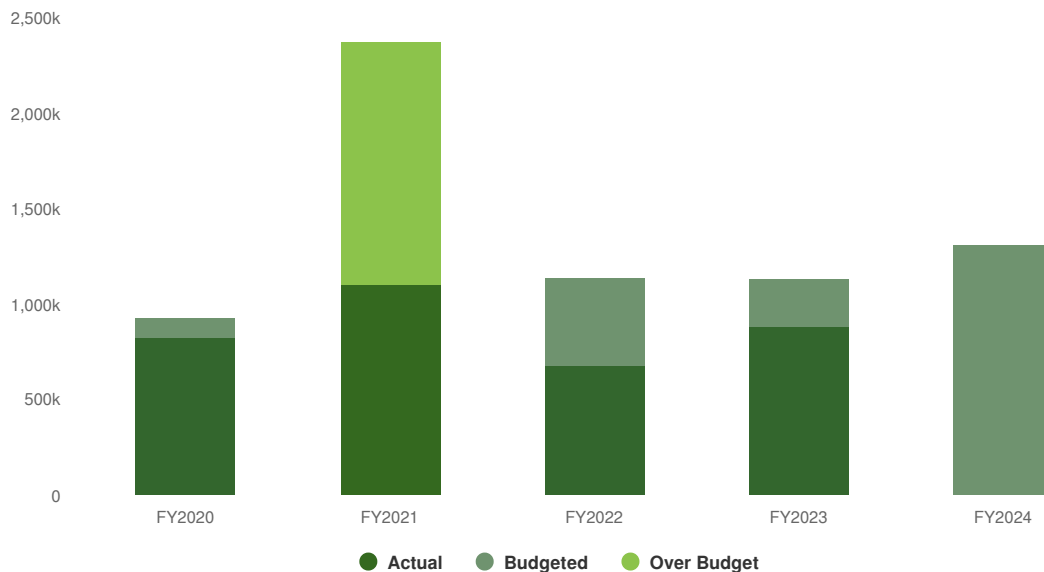
Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Misc/Other:		\$873,316	\$771,000	\$750,000	\$811,000	\$40,000	5.2%
Total Operations:		\$888,295	\$779,900	\$761,150	\$821,400	\$41,500	5.3%
Debt Service							
Investment Expense	600-000- 700-1000	\$29,121	\$25,000	\$15,000	\$25,000	\$0	0%
Total Debt Service:		\$29,121	\$25,000	\$15,000	\$25,000	\$0	0%
Total Expense Objects:		\$917,416	\$804,900	\$776,150	\$846,400	\$41,500	5.2%

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.

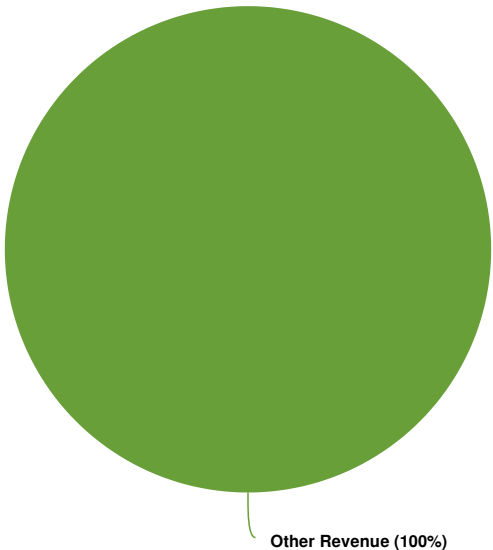
\$1,311,000 **\$177,900**
(15.70% vs. prior year)

Police Pension Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	600-000-380-1000	\$107,129	\$75,000	\$72,000	\$75,000	\$0	0%
Dividend Revenue	600-000-380-1500	\$351,908	\$75,000	\$20,000	\$50,000	-\$25,000	-33.3%
Gain (Loss) On Sale Of Inv.	600-000-380-2000	\$221,133	\$100,000	\$400,000	\$100,000	\$0	0%
Unrealized Gain/Loss	600-000-380-3000	-\$940,178	\$0	-\$500,000	\$100,000	\$100,000	N/A
Insurance Proceeds	600-000-380-4000	\$3,558	\$0	\$0	\$0	\$0	N/A
Employees' Contributions	600-000-380-9100	\$162,307	\$170,000	\$175,000	\$185,000	\$15,000	8.8%
Employer Contribution	600-000-380-9200	\$721,305	\$713,100	\$716,902	\$801,000	\$87,900	12.3%
Reimb. Of Contributions Refunded	600-000-380-9300	\$15,210	\$0	\$0	\$0	\$0	N/A
Portability Contributions	600-000-380-9400	\$31,440	\$0	\$0	\$0	\$0	N/A
Total Other Revenue:		\$673,811	\$1,133,100	\$883,902	\$1,311,000	\$177,900	15.7%
Total Revenue Source:		\$673,811	\$1,133,100	\$883,902	\$1,311,000	\$177,900	15.7%



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.

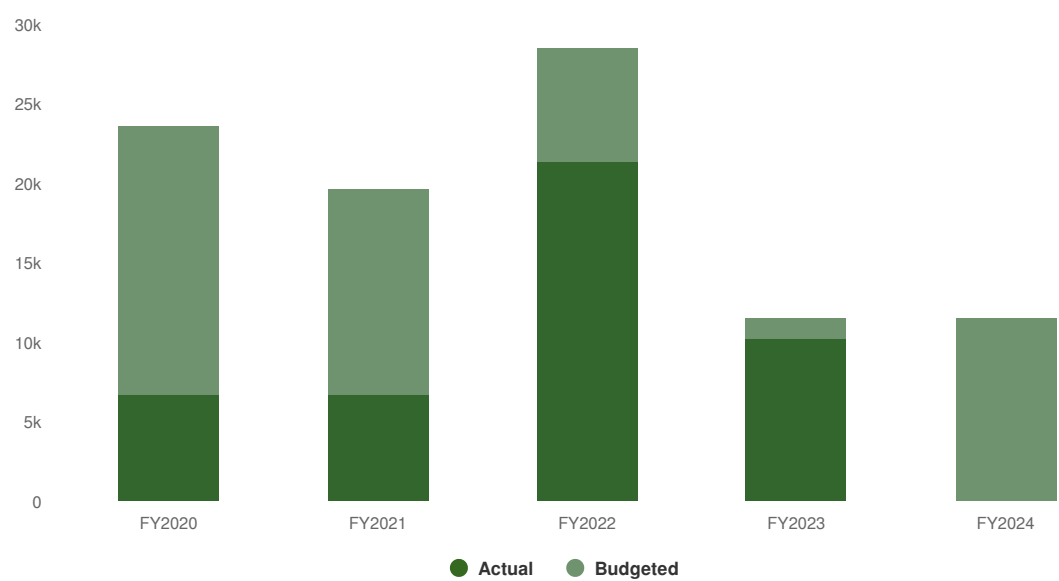
Proposed Expenditures

\$11,500

\$0

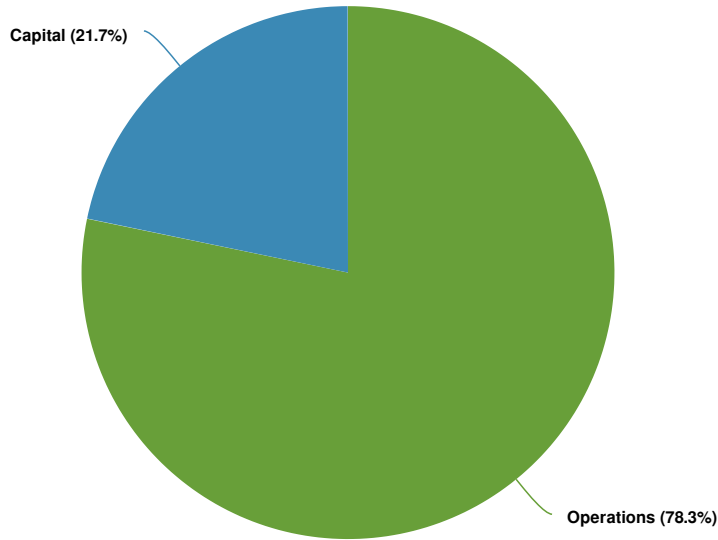
(0.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Misc/Other							
Drug Enforcement Expenses	140-000-910-9100	\$137	\$2,000	\$1,000	\$2,000	\$0	0%
Alcohol Enforcement Expenses	140-000-910-9500	\$1,502	\$2,000	\$500	\$2,000	\$0	0%
Fundraiser Expenses	140-000-910-9600	\$6,196	\$3,000	\$6,347	\$3,000	\$0	0%
Police Vehicle Fund Expenses	140-000-910-9800	\$40	\$2,000	\$0	\$2,000	\$0	0%
Total Misc/Other:		\$7,874	\$9,000	\$7,847	\$9,000	\$0	0%
Total Operations:		\$7,874	\$9,000	\$7,847	\$9,000	\$0	0%
Capital							
Purchase Equip. - Alc. Enf.	140-000-800-1600	\$13,455	\$2,500	\$2,300	\$2,500	\$0	0%
Total Capital:		\$13,455	\$2,500	\$2,300	\$2,500	\$0	0%
Total Expense Objects:		\$21,329	\$11,500	\$10,147	\$11,500	\$0	0%

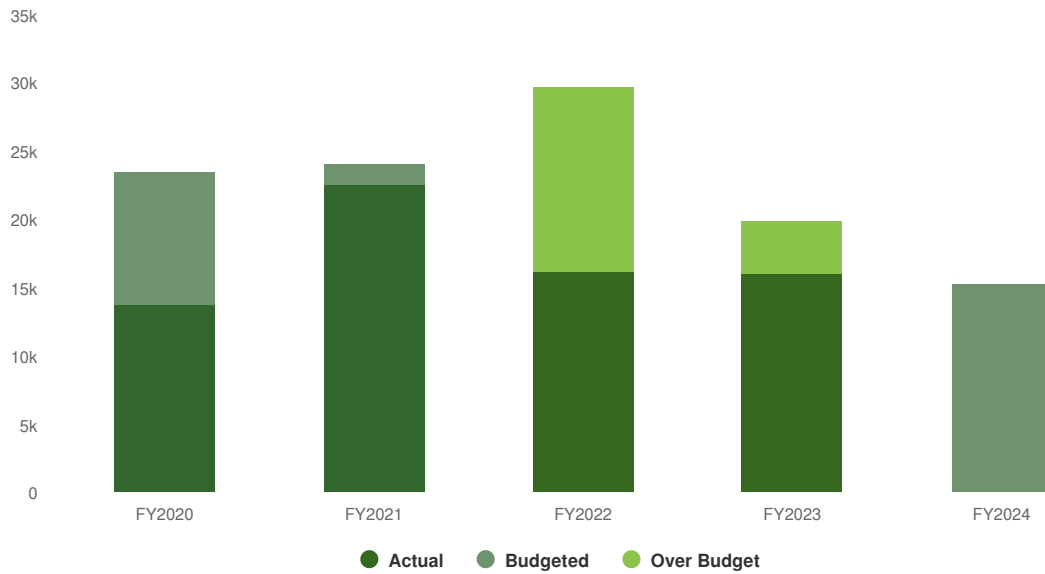


Summary of Fund Revenue

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.

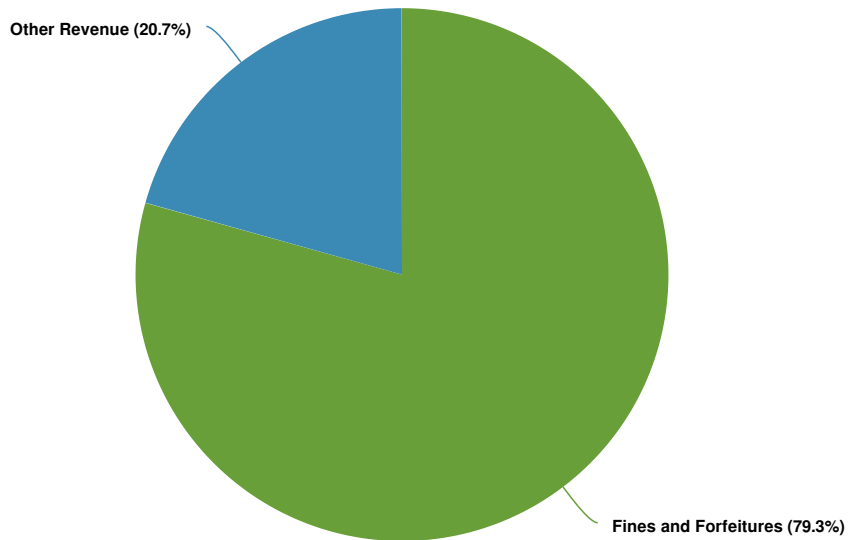
\$15,250 **-\$850**
(-5.28% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Fines and Forfeitures							
Alcohol Enforcement Fines	140-000-350-1000	\$11,422	\$10,000	\$11,000	\$10,000	\$0	0%
Drug Enforcement Fines	140-000-350-1500	\$73	\$0	\$0	\$0	\$0	N/A
Police Vehicle Fund Fines	140-000-350-2500	\$158	\$1,000	\$130	\$100	-\$900	-90%
Fta Warrant Fines	140-000-350-3000	\$1,770	\$2,000	\$2,000	\$2,000	\$0	0%
Total Fines and Forfeitures:		\$13,423	\$13,000	\$13,130	\$12,100	-\$900	-6.9%
Other Revenue							
Interest Revenue	140-000-380-1000	\$128	\$100	\$140	\$150	\$50	50%
Fundraiser Donations	140-000-380-3000	\$6,196	\$3,000	\$6,347	\$3,000	\$0	0%
Dare / Cro Donations	140-000-380-3100	\$0	\$0	\$300	\$0	\$0	0%
Special Project Donations	140-000-380-3300	\$10,000	\$0	\$0	\$0	\$0	N/A
Total Other Revenue:		\$16,324	\$3,100	\$6,787	\$3,150	\$50	1.6%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Revenue Source:		\$29,747	\$16,100	\$19,917	\$15,250	-\$850	-5.3%



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.

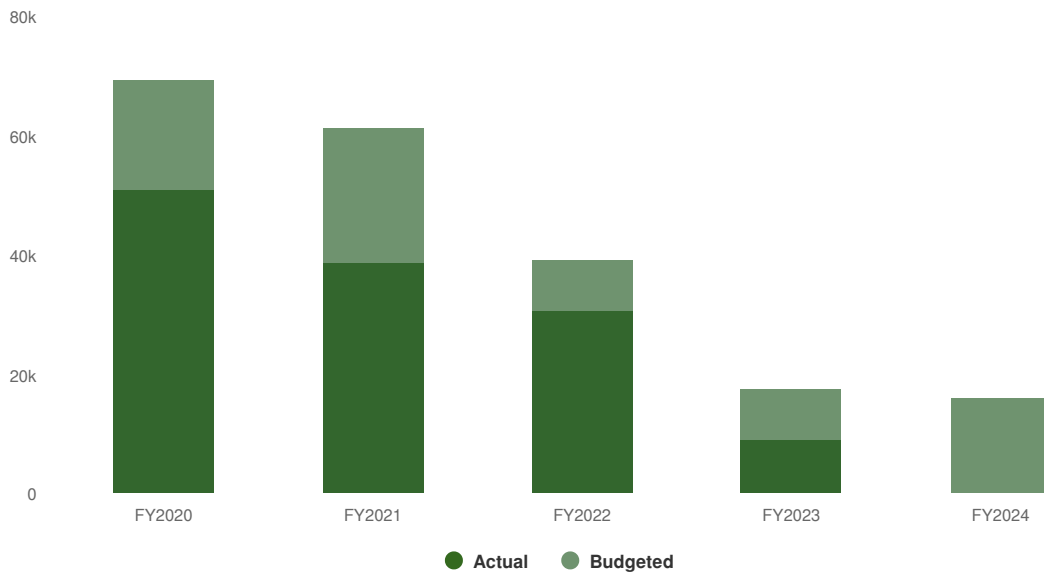
Summary of Fund Expenditures

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

Proposed Expenditures

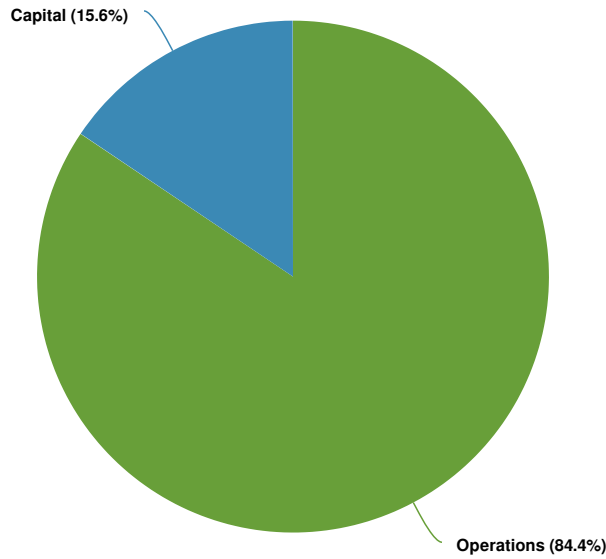
\$16,050 **-\$1,500**
(-8.55% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
Legal Fees - Vehicle Seizure	140-141-530-2000	\$5,754	\$9,050	\$8,100	\$9,050	\$0	0%
Professional Fees - V Seizure	140-141-530-4000	\$2,850	\$3,500	\$0	\$2,000	-\$1,500	-42.9%
Software - Vehicle Seizure	140-141-560-3000	\$0	\$1,000	\$0	\$1,000	\$0	0%
Total Contractual:		\$8,604	\$13,550	\$8,100	\$12,050	-\$1,500	-11.1%
Commodities							
Misc Equipment - V Seizure	140-141-650-2000	\$163	\$0	\$500	\$0	\$0	N/A
Total Commodities:		\$163	\$0	\$500	\$0	\$0	N/A
Misc/Other							
Miscellaneous Expense - V. S.	140-141-910-9000	\$0	\$1,500	\$500	\$1,500	\$0	0%
Total Misc/Other:		\$0	\$1,500	\$500	\$1,500	\$0	0%
Total Operations:		\$8,767	\$15,050	\$9,100	\$13,550	-\$1,500	-10%
Capital							



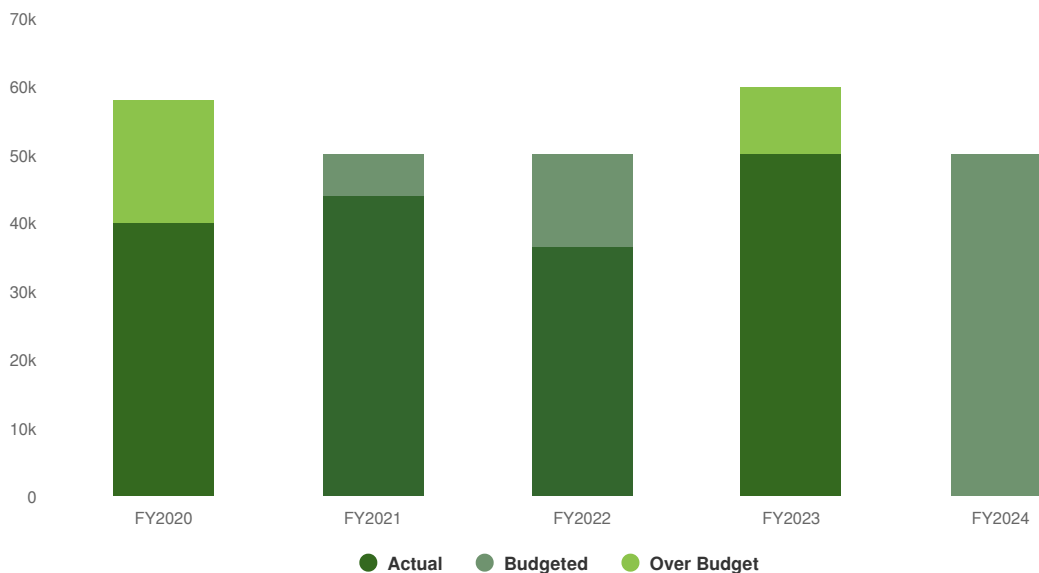
Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Purchase Equipment -V Seizure	140-141-800-1500	\$0	\$2,500	\$0	\$2,500	\$0	0%
Total Capital:		\$0	\$2,500	\$0	\$2,500	\$0	0%
Other Financing Uses							
Trsf. To Cap. Repl. Fund	140-141-950-2000	\$15,008	\$0	\$0	\$0	\$0	0%
Trsf. To Gen. Fund - Police	140-141-950-4000	\$6,864	\$0	\$0	\$0	\$0	N/A
Total Other Financing Uses:		\$21,872	\$0	\$0	\$0	\$0	0%
Total Expense Objects:		\$30,639	\$17,550	\$9,100	\$16,050	-\$1,500	-8.5%

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.

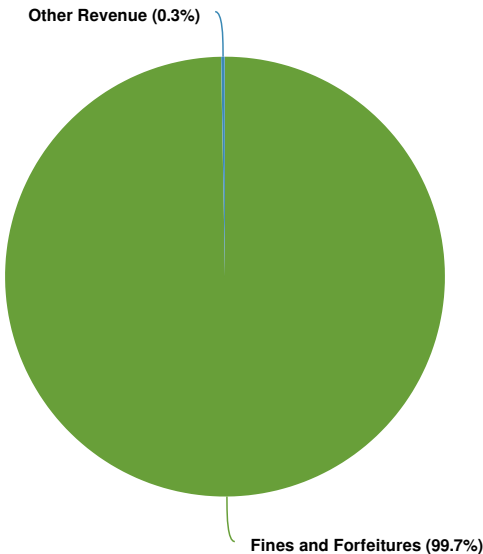
\$50,140 **\$40**
(0.08% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Fines and Forfeitures							
Impound Admn Fees - V Seizure	140-141-350-2000	\$36,500	\$50,000	\$60,000	\$50,000	\$0	0%
Total Fines and Forfeitures:		\$36,500	\$50,000	\$60,000	\$50,000	\$0	0%
Other Revenue							
Interest - Vehicle Seizure	140-141-380-1000	\$110	\$100	\$130	\$140	\$40	40%
Total Other Revenue:		\$110	\$100	\$130	\$140	\$40	40%
Total Revenue Source:		\$36,610	\$50,100	\$60,130	\$50,140	\$40	0.1%



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.

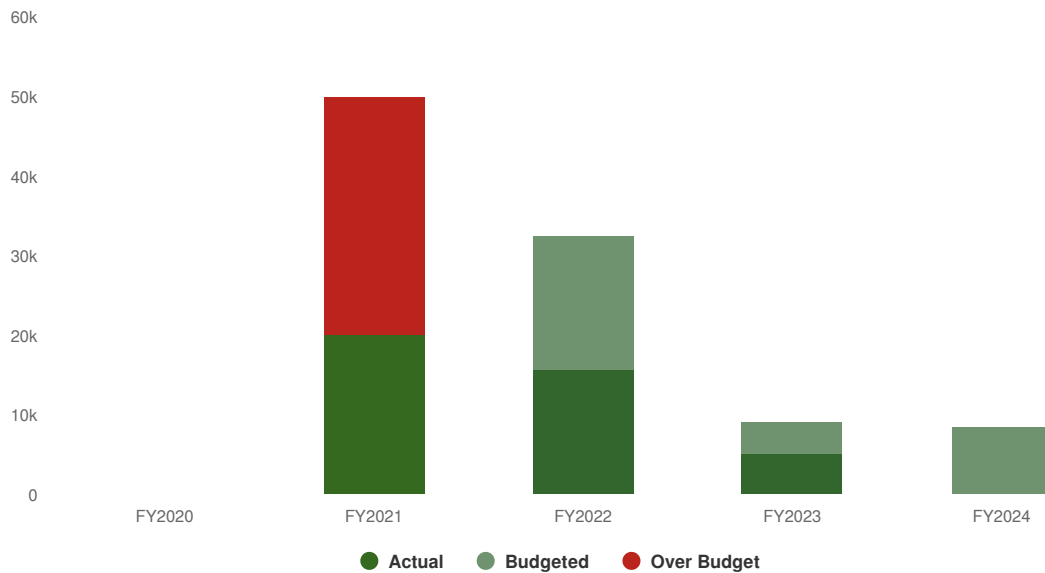
Summary of Fund Expenditures

The department currently supports two canines through this fund and pays all related expenses.

Proposed Expenditures

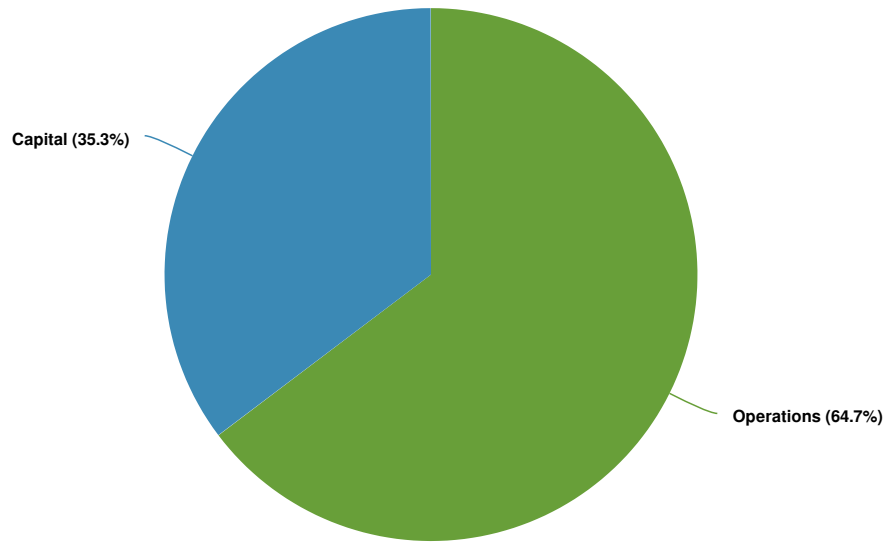
\$8,500 **-\$500**
(-5.56% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
R&M - Equipment (Contractual)	140-142-510-1500	\$0	\$0	\$1,800	\$0	\$0	0%
Training - Canine	140-142-560-1500	\$3,152	\$0	\$400	\$0	\$0	0%
Total Contractual:		\$3,152	\$0	\$2,200	\$0	\$0	0%
Commodities							
Operating Supplies - Canine	140-142-650-1500	\$1,828	\$2,000	\$1,500	\$3,500	\$1,500	75%
Total Commodities:		\$1,828	\$2,000	\$1,500	\$3,500	\$1,500	75%
Misc/Other							
Misc. Expense - Canine	140-142-910-9000	\$2,982	\$2,000	\$1,400	\$2,000	\$0	0%
Total Misc/Other:		\$2,982	\$2,000	\$1,400	\$2,000	\$0	0%
Total Operations:		\$7,961	\$4,000	\$5,100	\$5,500	\$1,500	37.5%
Capital							



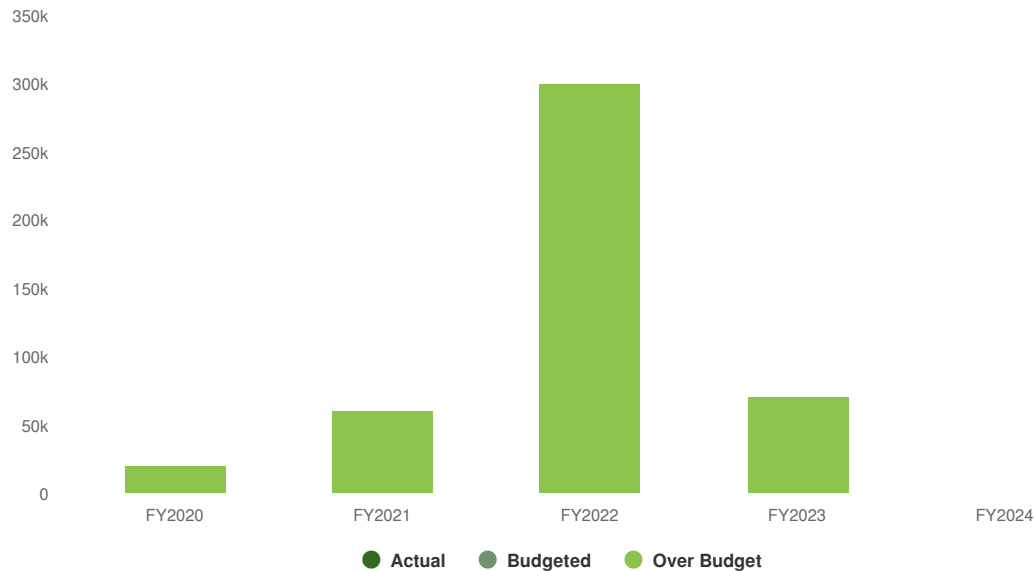
Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Purchase Equipment - Canine	140-142-800-1500	\$7,007	\$5,000	\$0	\$3,000	-\$2,000	-40%
Total Capital:		\$7,007	\$5,000	\$0	\$3,000	-\$2,000	-40%
Other Financing Uses							
Transfer To Gen Pol - Canine	140-142-950-3000	\$719	\$0	\$0	\$0	\$0	N/A
Total Other Financing Uses:		\$719	\$0	\$0	\$0	\$0	N/A
Total Expense Objects:		\$15,687	\$9,000	\$5,100	\$8,500	-\$500	-5.6%

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.

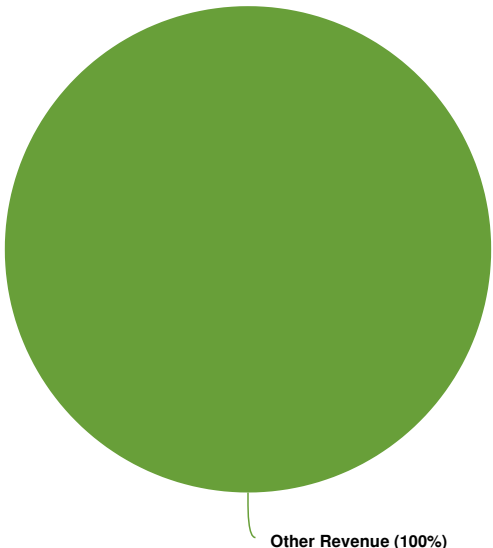
\$400 **\$100**
(33.33% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							
Interest - Canine	140-142-380-1000	\$312	\$300	\$300	\$400	\$100	33.3%
Canine Unit Donations	140-142-380-3000	\$300,000	\$0	\$70,000	\$0	\$0	0%
Total Other Revenue:		\$300,312	\$300	\$70,300	\$400	\$100	33.3%
Total Revenue Source:		\$300,312	\$300	\$70,300	\$400	\$100	33.3%



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.

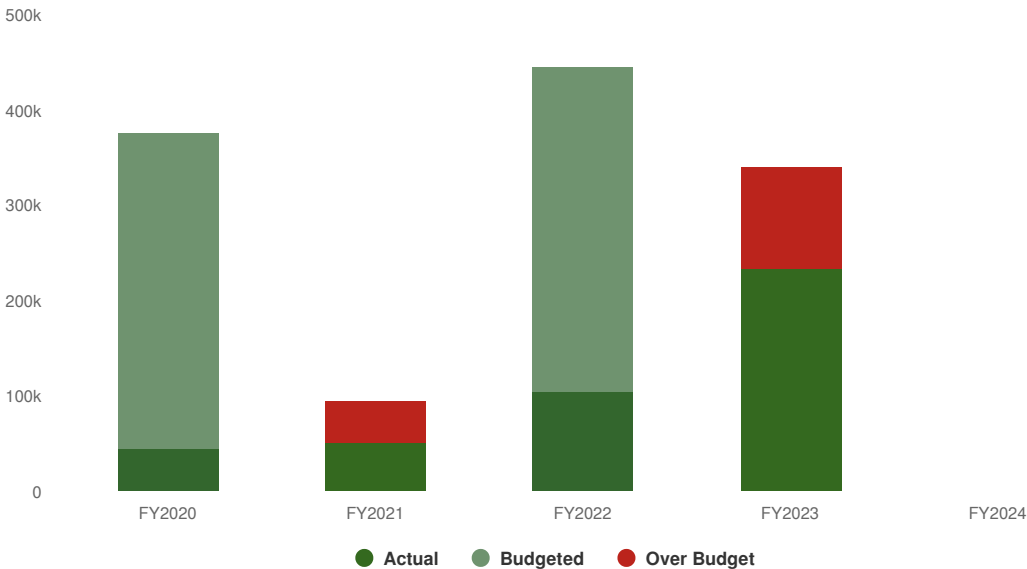
Summary of Fund Expenditures

There are no recreation trail projects planned for FY2024.

Proposed Expenditures

\$0 **-\$232,000**
(-100.00% 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	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purchase - System Constr.	421-000-800-3000	\$80,804	\$200,000	\$308,000	\$0	-\$200,000	-100%
Purchase - System Engineering	421-000-800-3100	\$22,785	\$32,000	\$32,000	\$0	-\$32,000	-100%
Total Capital:		\$103,589	\$232,000	\$340,000	\$0	-\$232,000	-100%
Total Expense Objects:		\$103,589	\$232,000	\$340,000	\$0	-\$232,000	-100%

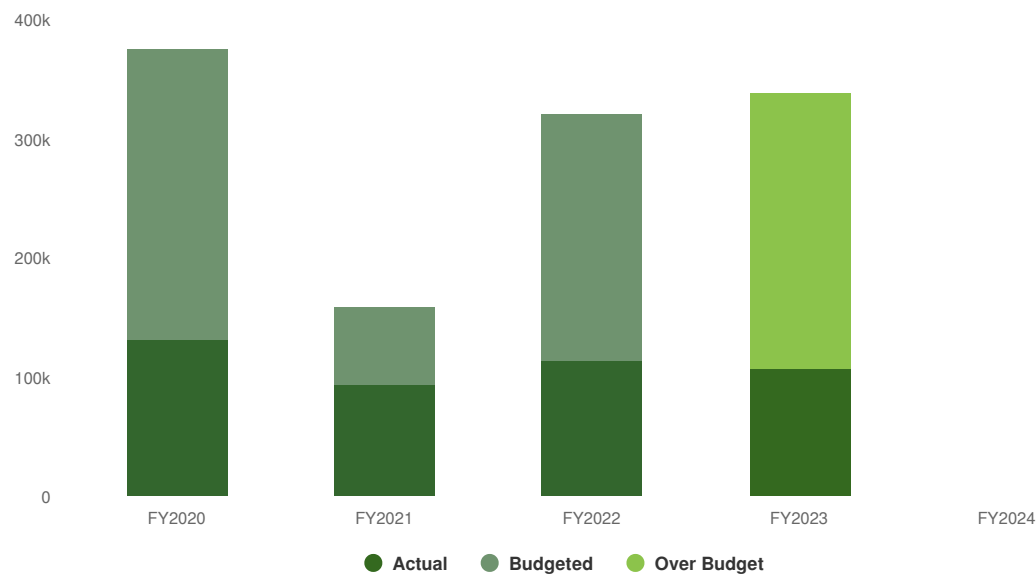
Summary of Fund Revenue

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

\$0 **-\$106,394**
(-100.00% vs. prior year)



Recreation Trail Extension Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Grant Proceeds - Itep Grant	421-000-340-4500	\$80,804	\$95,840	\$175,036	\$0	-\$95,840	-100%
Total Intergovernmental Revenues:		\$80,804	\$95,840	\$175,036	\$0	-\$95,840	-100%
Other Financial Sources							
Transfer From Streets	421-000-390-3000	\$32,710	\$10,554	\$163,464	\$0	-\$10,554	-100%
Total Other Financial Sources:		\$32,710	\$10,554	\$163,464	\$0	-\$10,554	-100%
Total Revenue Source:		\$113,514	\$106,394	\$338,500	\$0	-\$106,394	-100%



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.

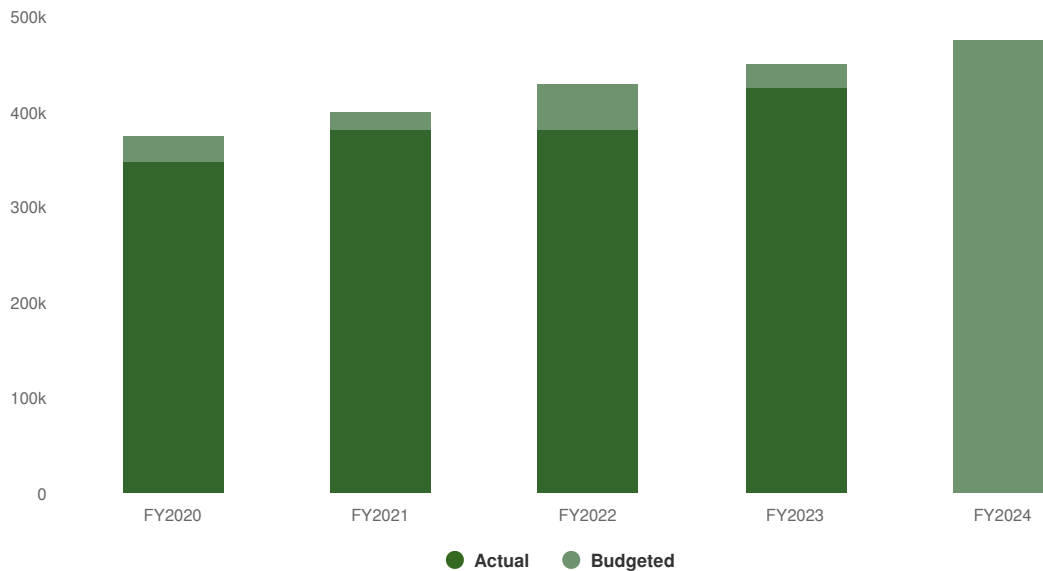
Summary of Fund Expenditures

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

Proposed Expenditures

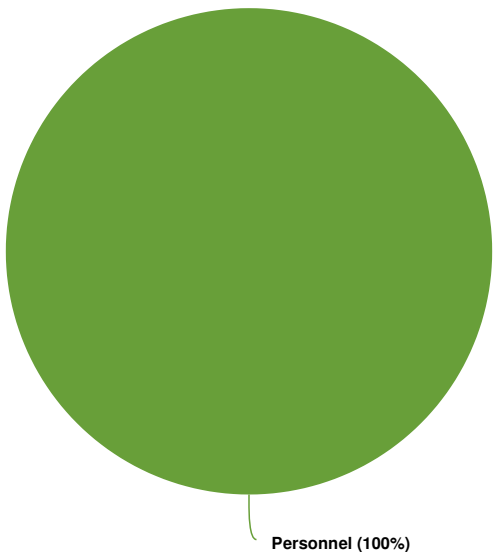
\$475,000 **\$25,000**
(5.56% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Employer Share - Ss/Mc	209-000-460-1000	\$380,574	\$450,000	\$425,000	\$475,000	\$25,000	5.6%
Total Personnel:		\$380,574	\$450,000	\$425,000	\$475,000	\$25,000	5.6%
Total Expense Objects:		\$380,574	\$450,000	\$425,000	\$475,000	\$25,000	5.6%

Summary of Fund Revenue

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

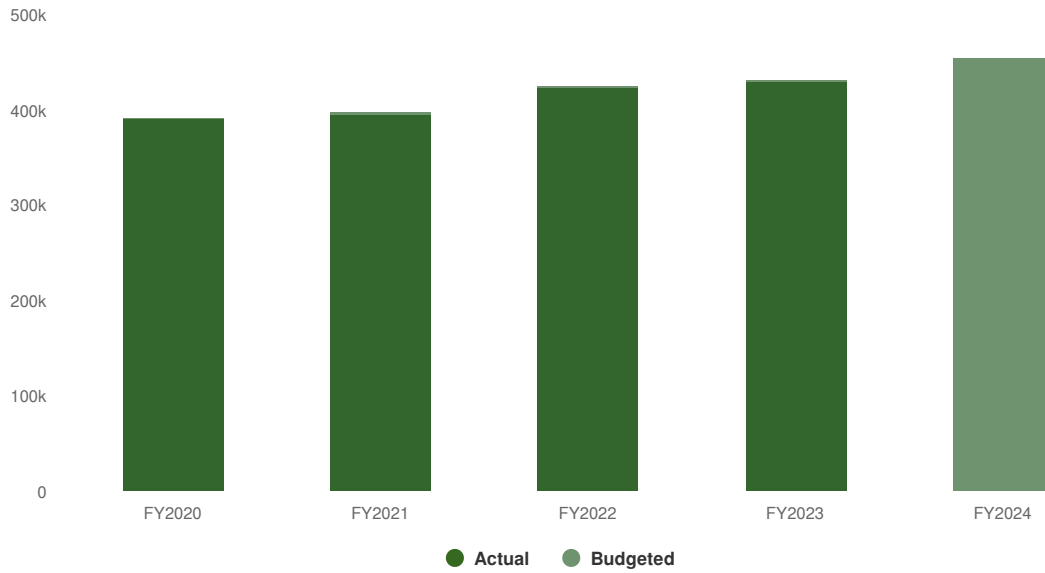
\$454,000

\$23,700

(5.51% vs. prior year)

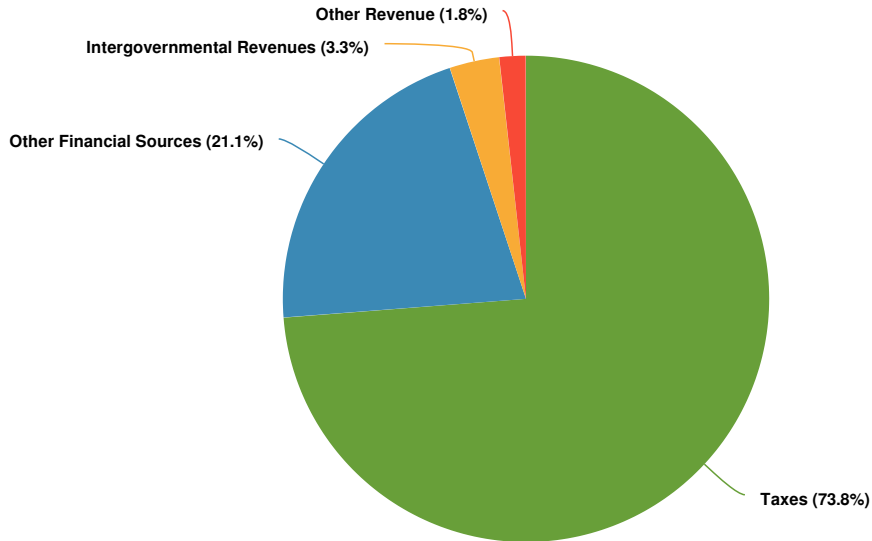


Social Security/Medicare Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
Property Taxes	209-000-310-1000	\$315,029	\$320,000	\$319,435	\$335,000	\$15,000	4.7%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Taxes:		\$315,029	\$320,000	\$319,435	\$335,000	\$15,000	4.7%
Intergovernmental Revenues							
Per Property Repl Tax - Ssmc	209-000-340-1500	\$16,498	\$13,000	\$14,000	\$15,000	\$2,000	15.4%
Total Intergovernmental Revenues:		\$16,498	\$13,000	\$14,000	\$15,000	\$2,000	15.4%
Other Revenue							
Interest Revenue	209-000-380-1000	\$292	\$300	\$7,200	\$8,000	\$7,700	2,566.7%
Total Other Revenue:		\$292	\$300	\$7,200	\$8,000	\$7,700	2,566.7%
Other Financial Sources							
Transfer From Water Fund	209-000-390-1500	\$43,000	\$45,000	\$41,000	\$44,000	-\$1,000	-2.2%
Transfer From Sewer Fund	209-000-390-2000	\$48,500	\$52,000	\$47,000	\$52,000	\$0	0%
Total Other Financial Sources:		\$91,500	\$97,000	\$88,000	\$96,000	-\$1,000	-1%
Total Revenue Source:		\$423,319	\$430,300	\$428,635	\$454,000	\$23,700	5.5%



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.

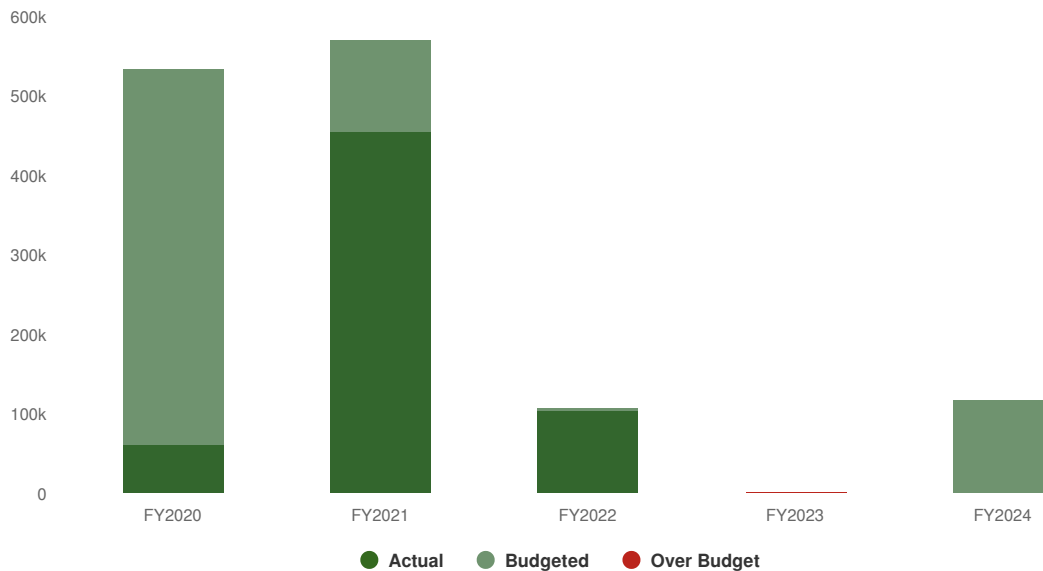
Summary of Fund Expenditures

Phase 1 and 2 engineering is planned for a project at Grant and North Street during FY2024.

Proposed Expenditures

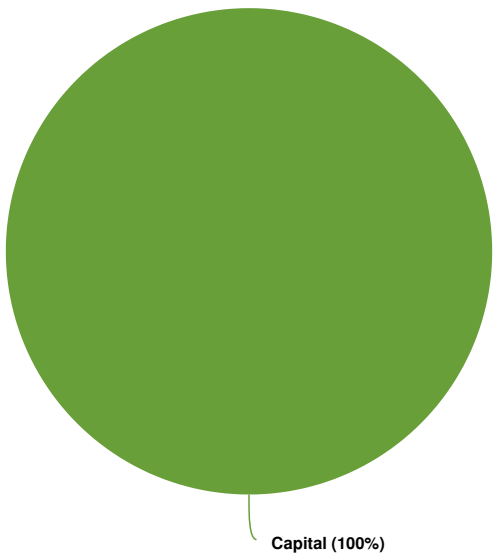
\$117,000 **\$117,000**
(% vs. prior year)

Safe Routes to Schools Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purchase - Equipment	420-000-800-1500	\$4,300	\$0	\$0	\$0	\$0	N/A
Purchase - System Constr.	420-000-800-3000	\$82,474	\$0	\$0	\$0	\$0	N/A
Purchase - System Engineering	420-000-800-3100	\$16,514	\$0	\$1,172	\$117,000	\$117,000	N/A
Total Capital:		\$103,287	\$0	\$1,172	\$117,000	\$117,000	N/A
Total Expense Objects:		\$103,287	\$0	\$1,172	\$117,000	\$117,000	N/A

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.

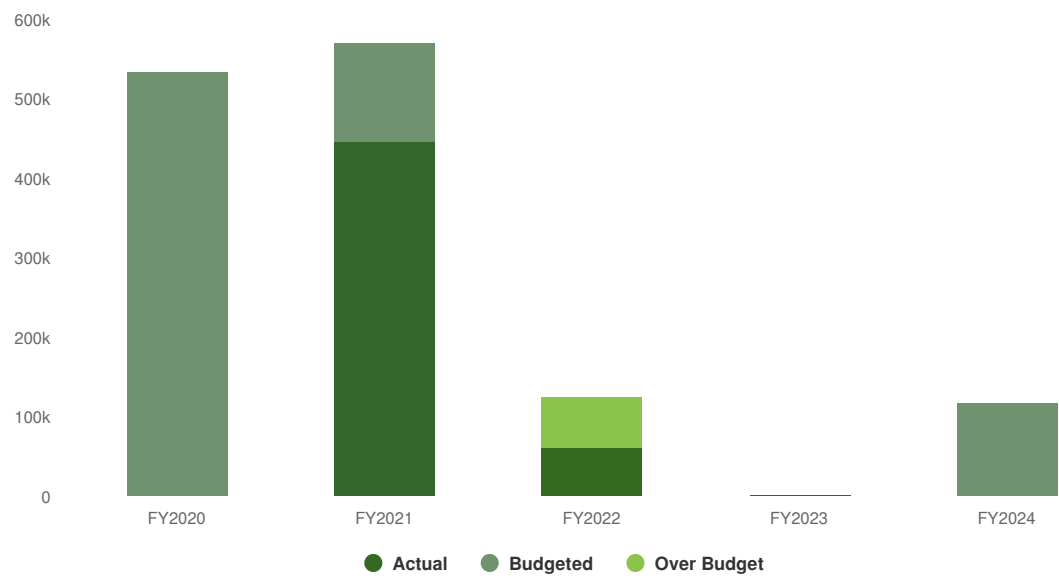
\$117,000

\$117,000

(% vs. prior year)

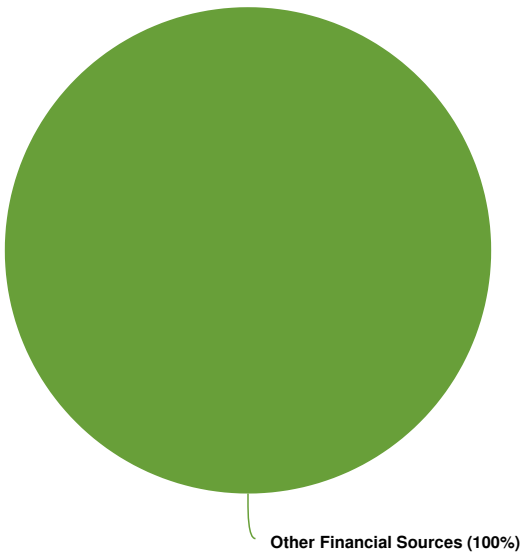


Safe Routes to Schools Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source						
Intergovernmental Revenues						



Name	Account ID	FY2022 Actual	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Grant Proceeds	420-000-340-4500	\$82,474	\$0	\$0	\$0	N/A
Total Intergovernmental Revenues:		\$82,474	\$0	\$0	\$0	N/A
Other Financial Sources						
Trsf. From Streets	420-000-390-3000	\$41,173	\$1,172	\$117,000	\$117,000	N/A
Total Other Financial Sources:		\$41,173	\$1,172	\$117,000	\$117,000	N/A
Total Revenue Source:		\$123,647	\$1,172	\$117,000	\$117,000	N/A



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, completion of Hilldale Ave. - Section 3 improvement, and construction of the Nofsinger Road sanitary sewer.

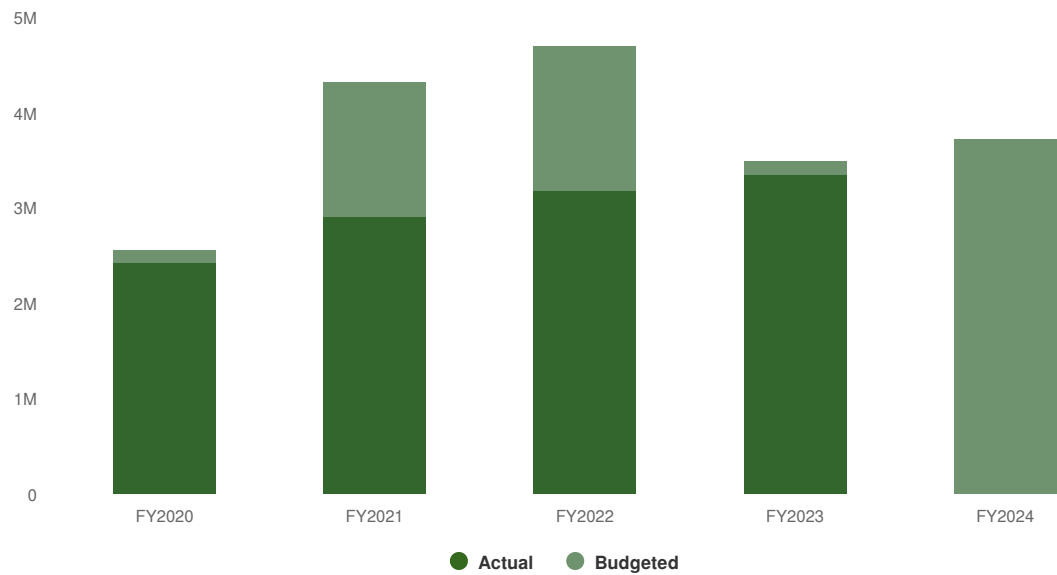
Proposed Expenditures

\$3,733,449

\$244,766

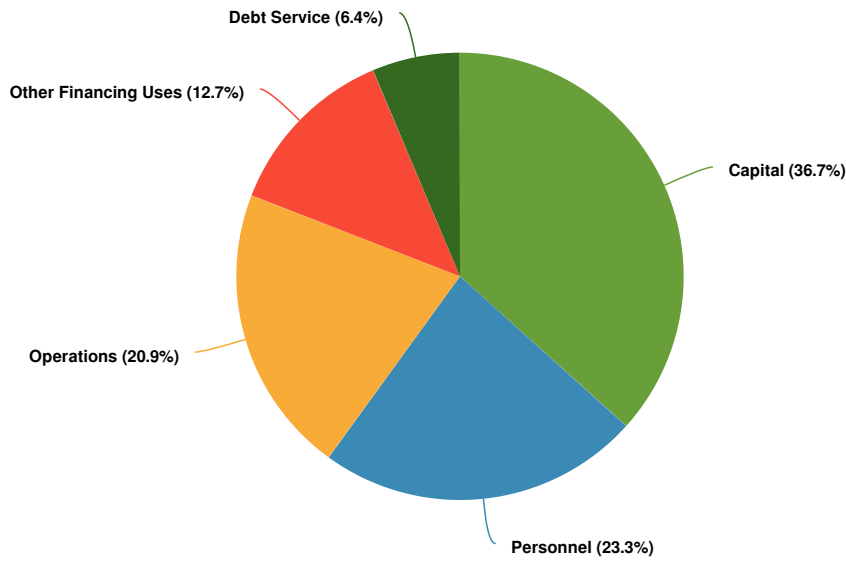
(7.02% vs. prior year)

Sewer Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	501-000-410-1000	\$569,420	\$595,000	\$556,000	\$600,000	\$5,000	0.8%
Salaries - Standby	501-000-410-1500	\$8,482	\$10,000	\$9,000	\$11,000	\$1,000	10%
Salaries - Over-Time	501-000-410-2000	\$38,244	\$50,000	\$38,000	\$40,000	-\$10,000	-20%
Unused Sick Time/Ghip	501-000-410-3000	\$1,438	\$9,200	\$1,300	\$9,300	\$100	1.1%
Salaries - Part-Time	501-000-420-1000	\$16,727	\$15,000	\$12,000	\$19,000	\$4,000	26.7%
Group Insurance	501-000-450-1000	\$165,026	\$180,000	\$156,000	\$145,000	-\$35,000	-19.4%
Health Savings Plan Contrib.	501-000-450-1100	\$9,107	\$10,500	\$10,000	\$11,000	\$500	4.8%
Retiree Health Insurance	501-000-450-1200	\$35,748	\$29,000	\$29,000	\$20,000	-\$9,000	-31%
Payroll Taxes - Unemployment	501-000-450-2000	\$1,067	\$1,100	\$1,200	\$1,400	\$300	27.3%
Workers Comp Insurance	501-000-450-2500	\$9,663	\$15,000	\$15,000	\$11,000	-\$4,000	-26.7%
Uniform Allowance	501-000-470-1000	\$3,153	\$3,200	\$3,200	\$3,300	\$100	3.1%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Personnel:		\$858,074	\$918,000	\$830,700	\$871,000	-\$47,000	-5.1%
Operations							
Contractual							
R&M - Building (Contractual)	501-000- 510-1000	\$15,816	\$15,000	\$16,000	\$45,000	\$30,000	200%
R&M - Equipment (Contractual)	501-000- 510-1500	\$4,824	\$8,000	\$6,600	\$8,000	\$0	0%
R&M - System (Contractual)	501-000- 510-9000	\$49,844	\$43,000	\$43,000	\$45,000	\$2,000	4.7%
Engineering Fees	501-000- 530-1500	\$0	\$5,000	\$14,000	\$5,000	\$0	0%
Legal Fees	501-000- 530-2000	\$23,192	\$10,000	\$40,000	\$40,000	\$30,000	300%
Drug & Alcohol Testing Expense	501-000- 530-2500	\$32	\$200	\$100	\$200	\$0	0%
Data Processing Support	501-000- 530-3000	\$23,817	\$29,100	\$29,100	\$31,500	\$2,400	8.2%
Professional Fees	501-000- 530-4000	\$5,999	\$26,725	\$24,000	\$33,000	\$6,275	23.5%
Sewer Testing	501-000- 530-5000	\$5,722	\$6,000	\$5,000	\$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	\$11,730	\$13,000	\$13,000	\$13,000	\$0	0%
Communications	501-000- 550-1500	\$16,038	\$16,800	\$16,800	\$17,000	\$200	1.2%
Printing/Advertising Fees	501-000- 550-2500	\$4,273	\$5,000	\$5,500	\$6,000	\$1,000	20%
Membership Dues	501-000- 560-1000	\$489	\$1,500	\$800	\$900	-\$600	-40%
Training	501-000- 560-1500	\$1,662	\$2,375	\$1,500	\$3,850	\$1,475	62.1%
Reference Materials/Manuals	501-000- 560-2500	\$0	\$1,000	\$300	\$500	-\$500	-50%
Software	501-000- 560-3000	\$4,507	\$10,600	\$10,600	\$15,275	\$4,675	44.1%
Electricity	501-000- 570-3000	\$138,960	\$138,000	\$140,000	\$150,000	\$12,000	8.7%
Heating	501-000- 570-3500	\$147	\$5,000	\$500	\$2,000	-\$3,000	-60%
Property Insurance	501-000- 590-1000	\$9,093	\$11,000	\$8,200	\$10,000	-\$1,000	-9.1%
Lease/Rent Expense	501-000- 590-2000	\$5,943	\$5,000	\$3,000	\$6,000	\$1,000	20%
Contractual Services	501-000- 590-2500	\$82,008	\$205,000	\$200,000	\$150,000	-\$55,000	-26.8%
Total Contractual:		\$419,595	\$572,800	\$593,500	\$603,725	\$30,925	5.4%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Commodities							
R&M - Building (Commodities)	501-000-610-1000	\$7,637	\$25,000	\$6,500	\$12,000	-\$13,000	-52%
R&M - Equipment (Commodities)	501-000-610-1500	\$3,539	\$4,000	\$2,000	\$3,000	-\$1,000	-25%
R&M - System (Commodities)	501-000-610-9000	\$23,987	\$45,500	\$65,000	\$60,000	\$14,500	31.9%
Office Supplies	501-000-650-1000	\$370	\$1,000	\$600	\$500	-\$500	-50%
Operating Supplies	501-000-650-1500	\$3,796	\$4,000	\$4,000	\$4,000	\$0	0%
Health & Safety Equipment	501-000-650-1800	\$1,449	\$6,500	\$4,500	\$2,000	-\$4,500	-69.2%
Miscellaneous Equipment	501-000-650-2000	\$5,895	\$7,000	\$7,500	\$15,000	\$8,000	114.3%
Chemicals	501-000-650-3500	\$30,490	\$50,000	\$45,000	\$69,460	\$19,460	38.9%
Lab/Testing Supplies	501-000-650-4000	\$3,640	\$6,000	\$6,500	\$7,000	\$1,000	16.7%
Total Commodities:		\$80,804	\$149,000	\$141,600	\$172,960	\$23,960	16.1%
Misc/Other							
Covid-19 Expenses	501-000-910-1900	\$45	\$0	\$0	\$0	\$0	N/A
Miscellaneous Expense	501-000-910-9000	\$1,452	\$1,000	\$1,000	\$1,000	\$0	0%
Collection Expense	501-000-910-9800	\$565	\$0	\$0	\$0	\$0	N/A
Bad Debts	501-000-910-9900	\$2,192	\$3,500	\$3,500	\$3,000	-\$500	-14.3%
Total Misc/Other:		\$4,254	\$4,500	\$4,500	\$4,000	-\$500	-11.1%
Total Operations:		\$504,652	\$726,300	\$739,600	\$780,685	\$54,385	7.5%
Debt Service							
Stp2 Ph. 2A Bond Princ.	501-000-700-3000	\$180,261	\$183,430	\$183,430	\$186,654	\$3,224	1.8%
Stp2 Ph. 2A Bond Interest	501-000-700-3100	\$56,394	\$53,751	\$53,751	\$50,527	-\$3,224	-6%
Total Debt Service:		\$236,656	\$237,181	\$237,181	\$237,181	\$0	0%
Capital							
Purchase - Equipment	501-000-800-1500	\$11,719	\$20,000	\$10,000	\$15,000	-\$5,000	-25%
Purchase - Building/Property	501-000-800-2000	\$51,598	\$85,500	\$110,000	\$30,000	-\$55,500	-64.9%
Purchase - System	501-000-800-3000	\$828,012	\$932,000	\$920,750	\$1,267,500	\$335,500	36%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Purchase - System Engineering	501-000-800-3100	\$171,059	\$65,000	\$52,500	\$56,250	-\$8,750	-13.5%
Total Capital:		\$1,062,388	\$1,102,500	\$1,093,250	\$1,368,750	\$266,250	24.1%
Other Financing Uses							
Transfer To Water	501-000-950-1500	\$20,393	\$16,500	\$10,000	\$5,250	-\$11,250	-68.2%
Transfer To Merf	501-000-950-1800	\$209,500	\$168,200	\$168,200	\$158,000	-\$10,200	-6.1%
Transfer To Building Mtnce. Fund	501-000-950-1900	\$32,500	\$26,500	\$26,500	\$94,783	\$68,283	257.7%
Transfer To Cap Repl Fund	501-000-950-2100	\$53,508	\$154,102	\$154,102	\$0	-\$154,102	-100%
Transfer To Legislative/Admin	501-000-950-3500	\$499	\$1,000	\$0	\$0	-\$1,000	-100%
Transfer To Soc. Sec./Mc	501-000-950-4900	\$48,500	\$52,000	\$47,000	\$52,000	\$0	0%
Transfer To Imrf	501-000-950-5000	\$24,200	\$25,000	\$21,000	\$22,500	-\$2,500	-10%
Transfer To Stp2 - Phase 2B	501-000-950-5700	\$116,246	\$50,000	\$13,000	\$125,000	\$75,000	150%
Transfer To City Hall	501-000-950-6000	\$12,363	\$11,400	\$12,970	\$18,300	\$6,900	60.5%
Total Other Financing Uses:		\$517,710	\$504,702	\$452,772	\$475,833	-\$28,869	-5.7%
Total Expense Objects:		\$3,179,479	\$3,488,683	\$3,353,503	\$3,733,449	\$244,766	7%

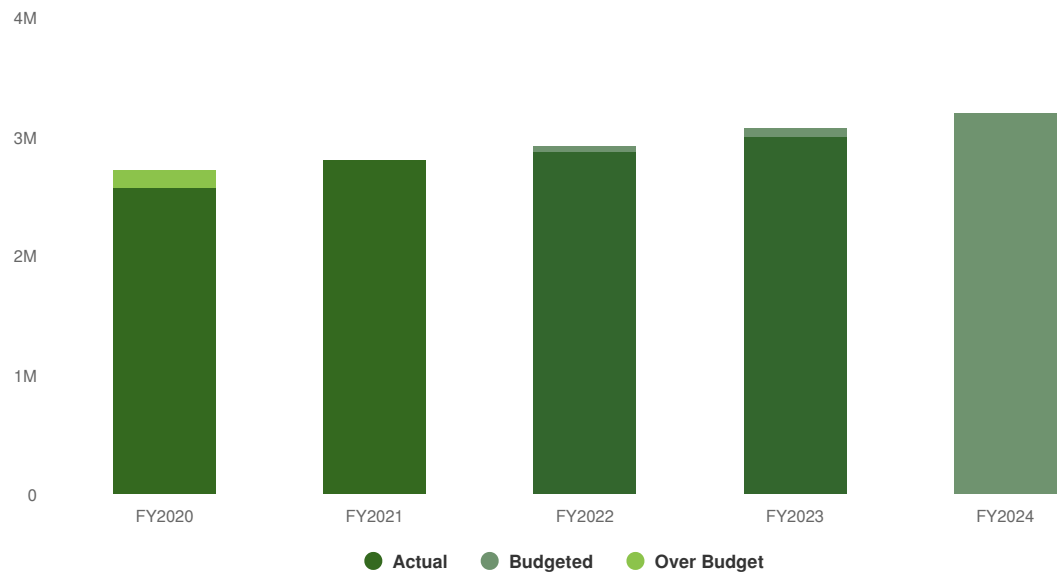
Summary of Fund Revenue

The consumption rate effective May 1, 2023 is \$10.82 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 2022, the CPI-WTS was 4.95%. 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, 2023 is \$5.41 per account per month.

\$3,188,779 **\$124,243**
(4.05% vs. prior year)

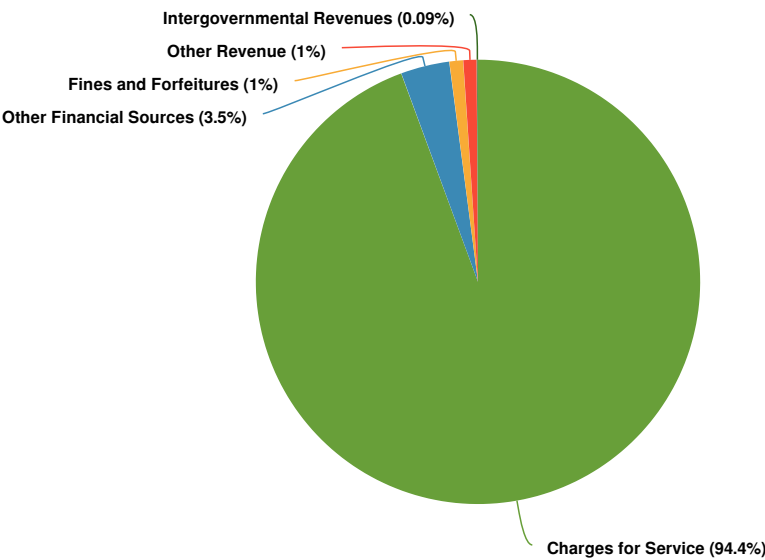


Sewer Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Grant Proceeds	501-000-340-4500	\$1,646	\$2,000	\$1,950	\$2,800	\$800	40%
Total Intergovernmental Revenues:		\$1,646	\$2,000	\$1,950	\$2,800	\$800	40%
Fines and Forfeitures							
Sewer Late Pmt/Restoration Fee	501-000-350-5000	\$29,366	\$30,000	\$31,000	\$32,000	\$2,000	6.7%
Total Fines and Forfeitures:		\$29,366	\$30,000	\$31,000	\$32,000	\$2,000	6.7%
Charges for Service							
Sewer Billings	501-000-360-1000	\$2,404,992	\$2,534,000	\$2,441,000	\$2,500,000	-\$34,000	-1.3%
N. Tazewell Water District	501-000-360-1100	\$167,858	\$175,100	\$163,000	\$170,000	-\$5,100	-2.9%
Infrastructure Fixed Fee	501-000-360-4000	\$184,810	\$255,000	\$267,000	\$340,000	\$85,000	33.3%
Total Charges for Service:		\$2,757,660	\$2,964,100	\$2,871,000	\$3,010,000	\$45,900	1.5%
Other Revenue							
Interest Revenue	501-000-380-1000	\$18,156	\$20,000	\$33,000	\$30,000	\$10,000	50%
Insurance Proceeds	501-000-380-2000	\$0	\$0	\$1,450	\$0	\$0	0%
Miscellaneous Revenue	501-000-380-9000	\$7,877	\$1,000	\$6,000	\$1,000	\$0	0%
Total Other Revenue:		\$26,033	\$21,000	\$40,450	\$31,000	\$10,000	47.6%
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	\$0	\$0	\$65,543	\$65,543	N/A
Total Other Financial Sources:		\$47,436	\$47,436	\$47,436	\$112,979	\$65,543	138.2%
Total Revenue Source:		\$2,862,141	\$3,064,536	\$2,991,836	\$3,188,779	\$124,243	4.1%



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	Est. Act. FY2023	Budget FY2024	Total
Revenue	898	71,489	133,840	184,810	267,000	340,000	998,037
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	463,750	562,500	1,345,819
Hilldale Ave. Impr. Constr. Eng.				61,516	52,500	56,250	170,266
Cummings Sewer Main Extension			46,250				46,250
Step Screen - STP2			58,439				58,439
CIPP Lining			132,790	287,889	300,000	300,000	1,020,679
STP Sludge Storage Tank Repairs					43,000	45,000	88,000
SE Square Sewer Replacement				5,000	50,000		55,000
STP2 Catwalk/Fence				26,095	90,000		116,095
Nofsinger Sanitary Sewer						250,000	250,000
SCADA System						110,000	110,000
Total Expenses	62,437	233,031	795,418	900,151	999,250	1,323,750	4,314,037
Revenue over (under) Expenses	(61,539)	(161,542)	(661,578)	(715,341)	(732,250)	(983,750)	(3,316,000)



Sewer Connection Fee Account - Fund 501-502

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

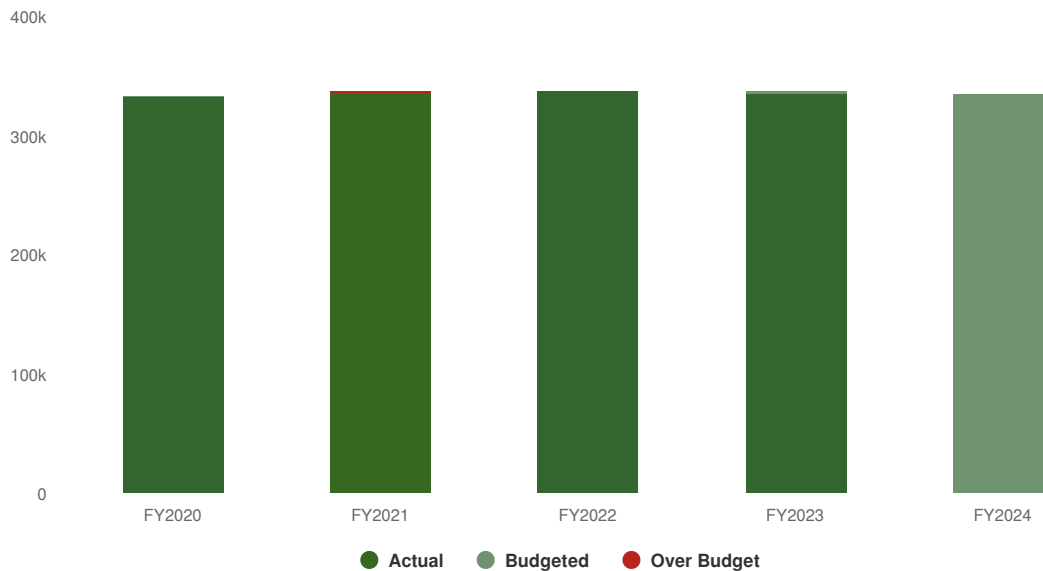
Summary of Fund Expenditures

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 FY2024 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

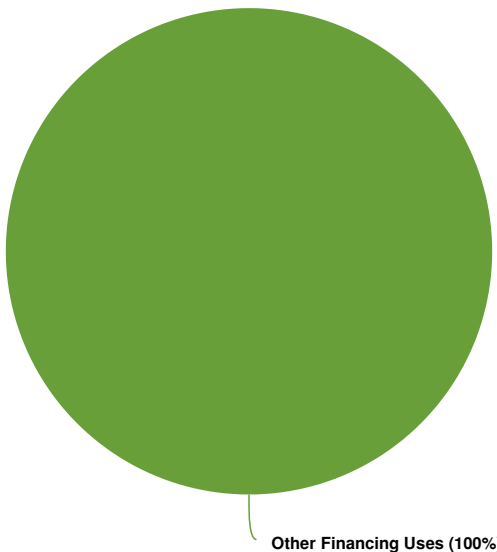
\$335,082 **-\$1,600**
(-0.48% vs. prior year)

Sewer Connection Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% 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	\$289,346	\$289,246	\$287,746	\$287,646	-\$1,600	-0.6%
Total Other Financing Uses:		\$336,782	\$336,682	\$335,182	\$335,082	-\$1,600	-0.5%
Total Expense Objects:		\$336,782	\$336,682	\$335,182	\$335,082	-\$1,600	-0.5%

Summary of Fund Revenue

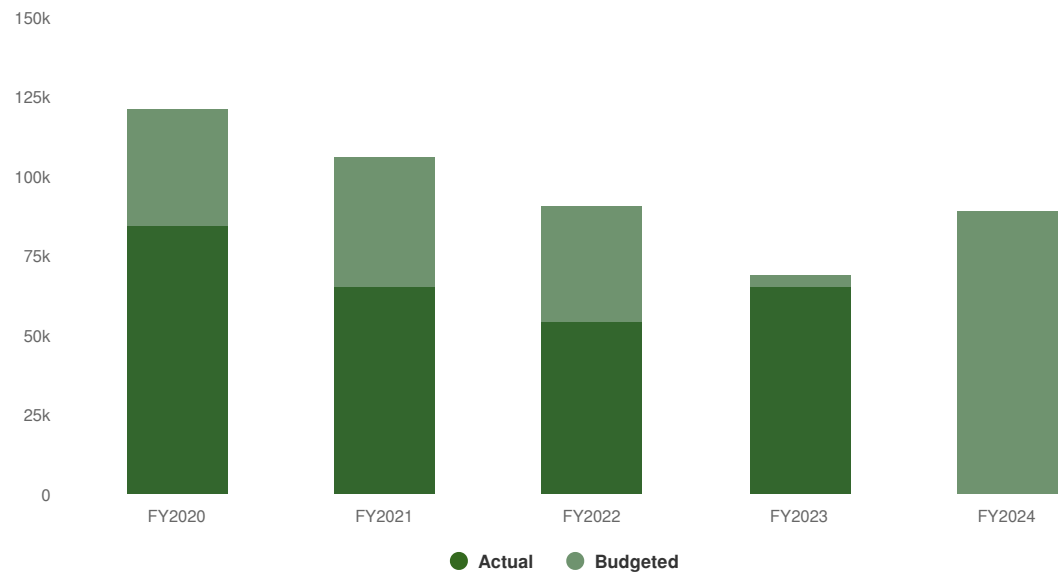
The City charges a Sewer Connection Fee for each and every new connection made to the sanitary sewer system. The sewer connection fee is \$4,317.00 per each residential dwelling. Fees for non-residential uses vary based on the size of the water meter.

\$89,000

\$20,000
(28.99% vs. prior year)

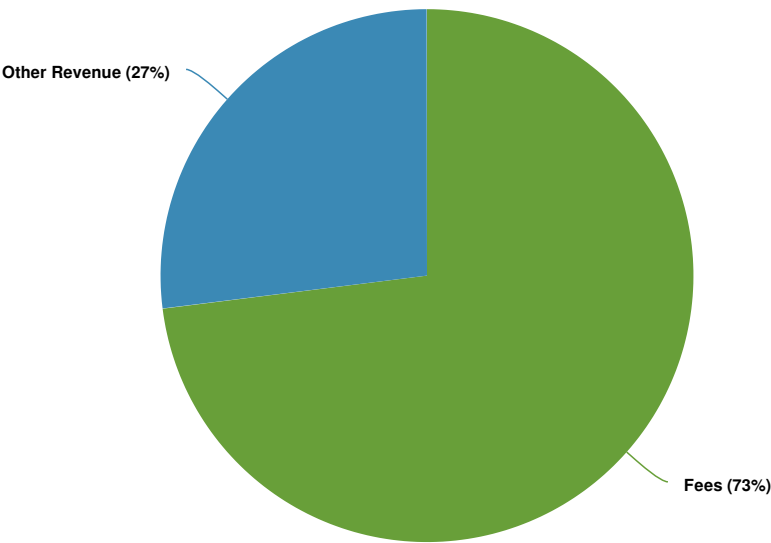


Sewer Connection Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Fees							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Sewer Connection Fees	501-502-370-5000	\$48,568	\$65,000	\$43,170	\$65,000	\$0	0%
Total Fees:		\$48,568	\$65,000	\$43,170	\$65,000	\$0	0%
Other Revenue							
Interest Revenue	501-502-380-1000	\$5,907	\$4,000	\$22,000	\$24,000	\$20,000	500%
Total Other Revenue:		\$5,907	\$4,000	\$22,000	\$24,000	\$20,000	500%
Total Revenue Source:		\$54,475	\$69,000	\$65,170	\$89,000	\$20,000	29%



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 FY2024 from the Sewer Subdivision Development Fee Account.

Proposed Expenditures

\$0

\$0

(% vs. prior year)

Sewer Subdivision Development Fee Proposed and Historical Budget vs. Actual

0

FY2020

FY2022

● Actual ● Budgeted



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2022 Actual	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
No Data To Display				

Summary of Fund Revenue

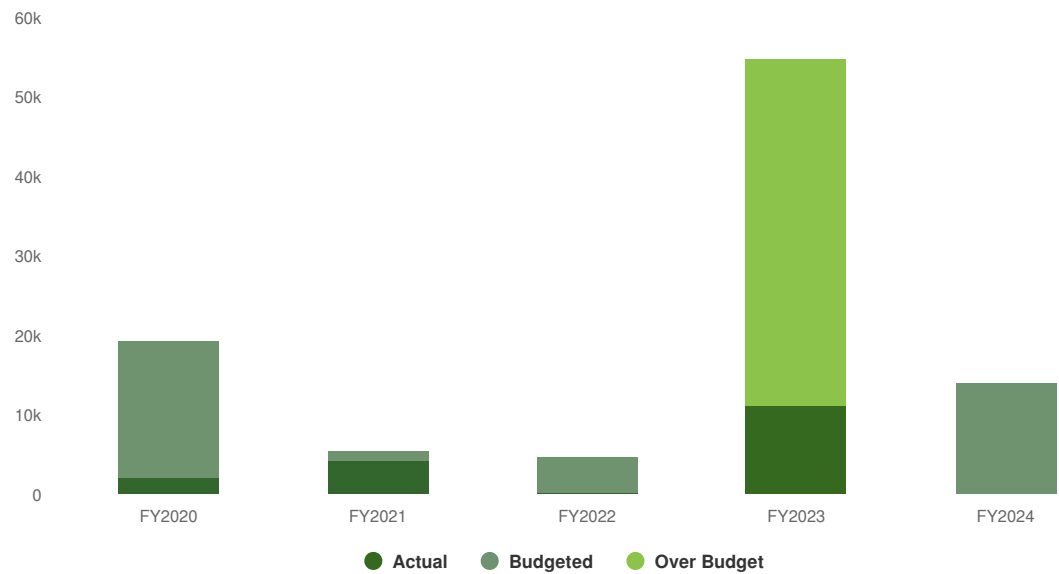
The City charges a Sewer Subdivision Development Fee in the amount of \$1,067.50 per residential dwelling unit and \$3,180.00 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater.

\$14,000

\$2,850
(25.56% vs. prior year)

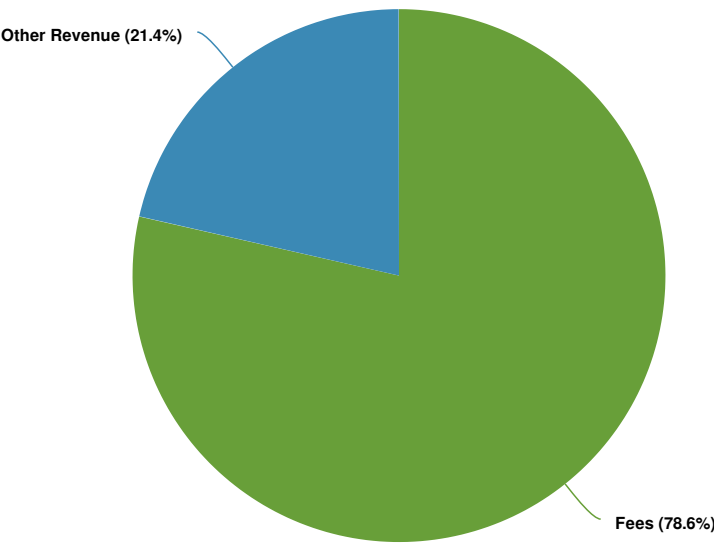


Sewer Subdivision Development Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Fees							
Subdivision Development Fees	501-501-370-5100	\$0	\$11,000	\$52,000	\$11,000	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Fees:		\$0	\$11,000	\$52,000	\$11,000	\$0	0%
Other Revenue							
Interest Revenue	501-501-380-1000	\$163	\$150	\$2,800	\$3,000	\$2,850	1,900%
Total Other Revenue:		\$163	\$150	\$2,800	\$3,000	\$2,850	1,900%
Total Revenue Source:		\$163	\$11,150	\$54,800	\$14,000	\$2,850	25.6%



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.

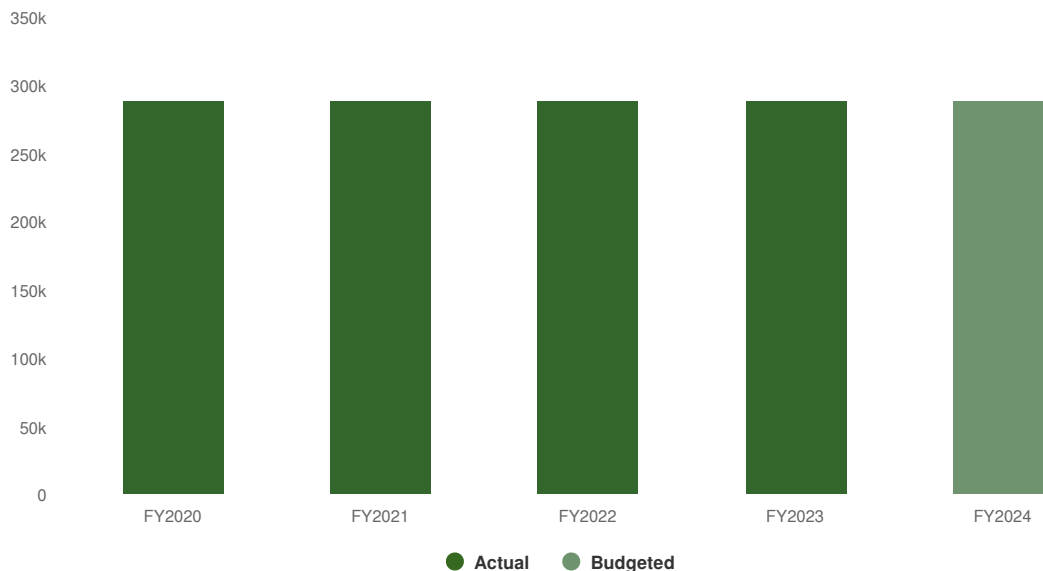
Summary of Fund Expenditures

The expenditures of the fund for FY2024 include debt service on the bonds.

Proposed Expenditures

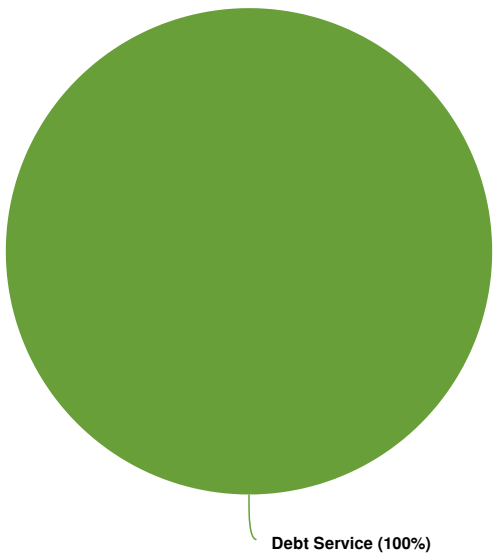
\$289,446 **\$0**
(0.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% 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.

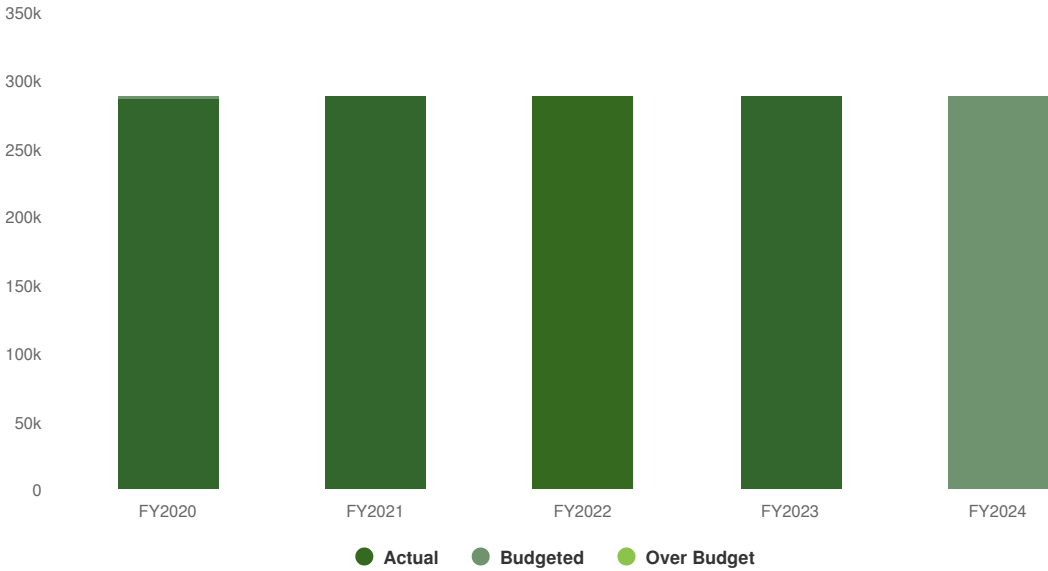
\$289,446

\$0

(0.00% vs. prior year)

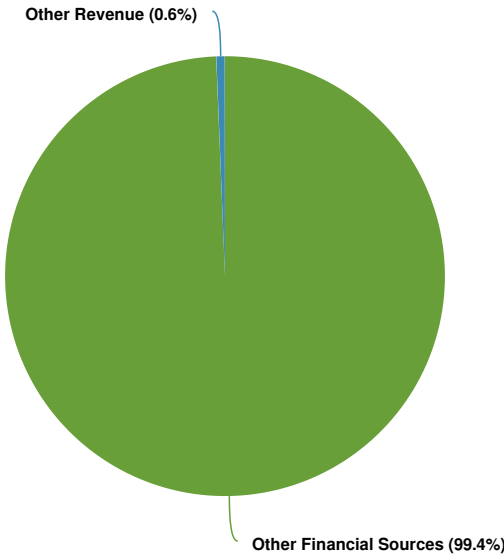


Sewer Bond Principal and Interest - 2009 IEPA Loan Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Interest Revenue	517-000-380-1000	\$153	\$200	\$1,700	\$1,800	\$1,600	800%
Total Other Revenue:		\$153	\$200	\$1,700	\$1,800	\$1,600	800%
Other Financial Sources							
Transfer From Sewer Conn. Fees	517-000-390-2100	\$289,346	\$289,246	\$287,746	\$287,646	-\$1,600	-0.6%
Total Other Financial Sources:		\$289,346	\$289,246	\$287,746	\$287,646	-\$1,600	-0.6%
Total Revenue Source:		\$289,499	\$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.



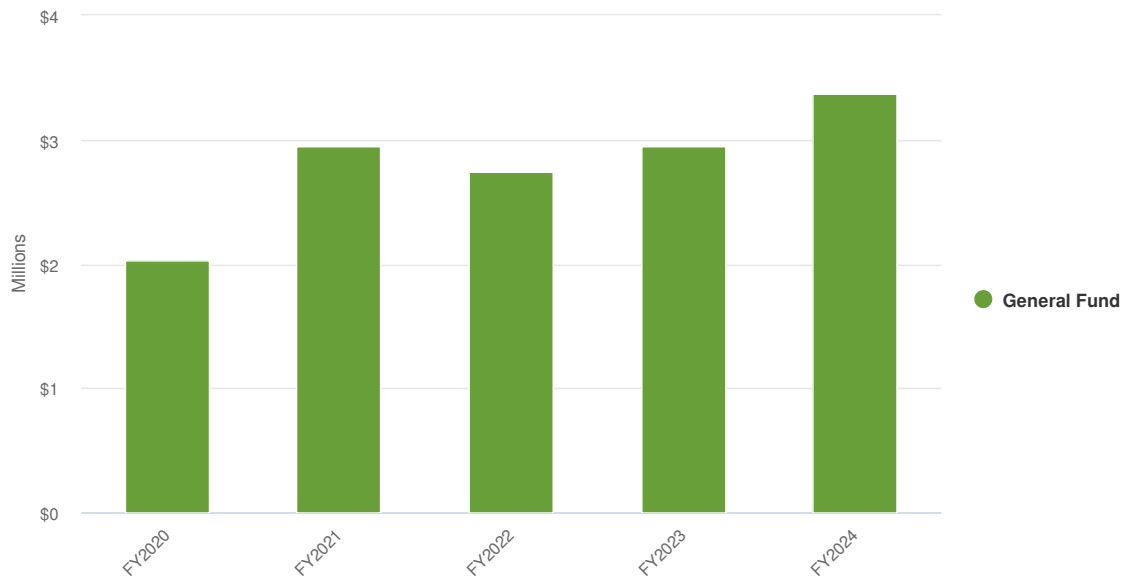
Streets Account (Fund 100-003)

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 system, whereby including increased funding for curb repairs and paving. 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

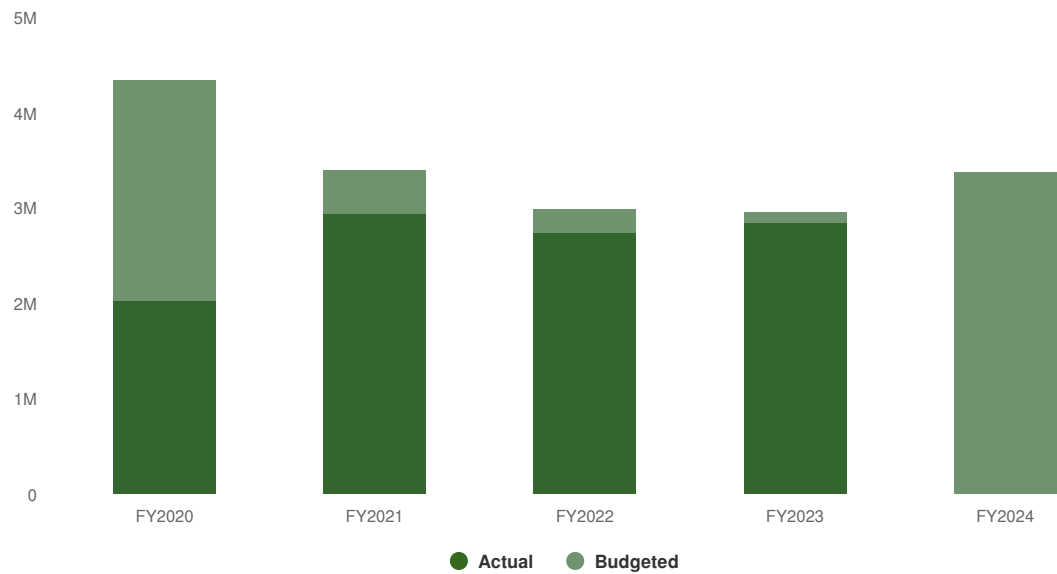


Proposed Expenditures

\$3,376,533 **\$425,611**
(14.42% vs. prior year)

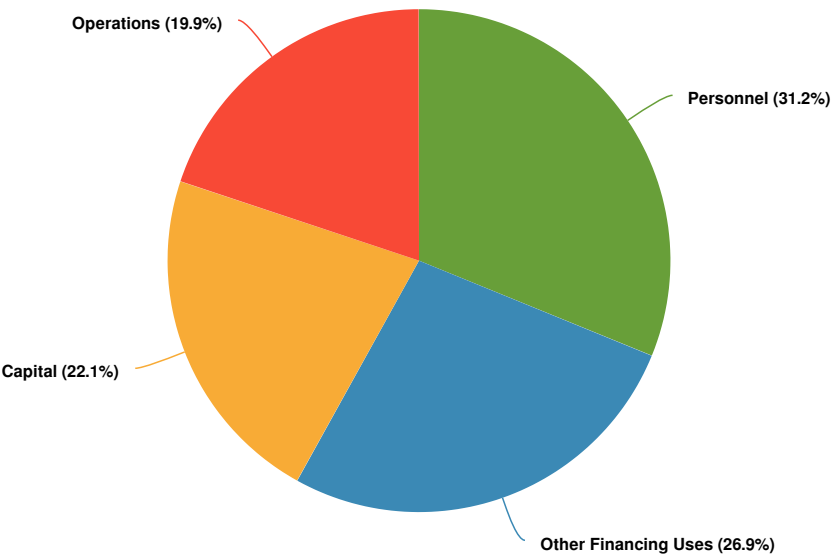


Streets Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							

Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Salaries - Reg.	100-003-410-1000	\$606,037	\$645,000	\$660,000	\$695,000	\$50,000	7.8%
Salaries - Recycling Grant	100-003-410-1100	-\$5,843	-\$22,500	-\$6,000	-\$6,500	\$16,000	-71.1%
Salaries - Standby	100-003-410-1500	\$6,551	\$6,600	\$6,200	\$6,500	-\$100	-1.5%
Salaries - Over-Time	100-003-410-2000	\$26,265	\$26,000	\$19,500	\$25,000	-\$1,000	-3.8%
Unused Sick Time/Ghip	100-003-410-3000	\$2,176	\$10,000	\$1,500	\$10,500	\$500	5%
Salaries - Part-Time	100-003-420-1000	\$17,283	\$32,000	\$16,000	\$25,000	-\$7,000	-21.9%
Group Insurance	100-003-450-1000	\$178,887	\$193,000	\$190,000	\$195,000	\$2,000	1%
Health Savings Plan Contrib.	100-003-450-1100	\$9,716	\$10,000	\$10,000	\$12,000	\$2,000	20%
Retiree Health Insurance	100-003-450-1200	\$64,991	\$38,000	\$38,000	\$38,000	\$0	0%
Payroll Taxes - Unemployment	100-003-450-2000	\$1,176	\$1,200	\$1,400	\$1,600	\$400	33.3%
Workers Comp Insurance	100-003-450-2500	\$32,416	\$40,000	\$30,000	\$46,000	\$6,000	15%
Uniform Rental	100-003-470-1000	\$4,069	\$4,300	\$4,300	\$4,300	\$0	0%
Total Personnel:		\$943,725	\$983,600	\$970,900	\$1,052,400	\$68,800	7%
Operations							
Contractual							
R&M - Building (Contractual)	100-003-510-1000	\$4,560	\$5,000	\$5,800	\$12,000	\$7,000	140%
R&M - Equipment (Contr.)	100-003-510-1500	\$3,717	\$6,000	\$4,000	\$5,000	-\$1,000	-16.7%
R&M - Sidewalk Replacement	100-003-510-2000	\$11,651	\$16,000	\$10,000	\$25,000	\$9,000	56.3%
R&M - Street Scaping (Contr.)	100-003-510-6500	\$19,142	\$35,000	\$25,000	\$30,000	-\$5,000	-14.3%
R&M - Street Misc. (Contr.)	100-003-510-9900	\$180,055	\$203,000	\$275,000	\$100,000	-\$103,000	-50.7%
Engineering Fees	100-003-530-1500	\$3,275	\$5,000	\$2,500	\$23,000	\$18,000	360%
Legal Fees	100-003-530-2000	\$3,982	\$6,500	\$6,500	\$6,500	\$0	0%
Drug & Alcohol Testing Expense	100-003-530-2500	\$141	\$250	\$250	\$250	\$0	0%
Data Processing Support	100-003-530-3000	\$7,913	\$8,400	\$8,500	\$8,500	\$100	1.2%
Professional Fees	100-003-530-4000	\$23,220	\$9,000	\$5,000	\$20,000	\$11,000	122.2%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Communications	100-003-550-1500	\$13,584	\$15,700	\$7,500	\$8,500	-\$7,200	-45.9%
Printing/Advertising	100-003-550-2000	\$618	\$1,000	\$500	\$1,000	\$0	0%
Membership Dues	100-003-560-1000	\$680	\$1,000	\$750	\$1,000	\$0	0%
Training	100-003-560-1500	\$3,721	\$3,200	\$3,500	\$6,100	\$2,900	90.6%
Reference Materials/Manuals	100-003-560-2500	\$0	\$150	\$150	\$150	\$0	0%
Software	100-003-560-3000	\$13,731	\$14,500	\$14,500	\$16,500	\$2,000	13.8%
Electricity	100-003-570-3000	\$48,544	\$57,000	\$57,000	\$60,000	\$3,000	5.3%
Heating	100-003-570-3500	\$12,904	\$12,000	\$12,000	\$15,000	\$3,000	25%
Property Insurance	100-003-590-1000	\$6,826	\$2,000	\$2,200	\$3,000	\$1,000	50%
Lease/Rent Expense	100-003-590-2000	\$15,116	\$18,500	\$13,000	\$18,000	-\$500	-2.7%
Total Contractual:		\$373,379	\$419,200	\$453,650	\$359,500	-\$59,700	-14.2%
Commodities							
R&M - Building (Commodities)	100-003-610-1000	\$2,325	\$2,000	\$7,000	\$15,000	\$13,000	650%
R&M - Equipment (Commodities)	100-003-610-1500	\$7,935	\$6,000	\$4,000	\$5,000	-\$1,000	-16.7%
R&M - Asphalt (Commodities)	100-003-610-2500	\$67,787	\$40,000	\$27,000	\$60,000	\$20,000	50%
R&M - Pavement Marking (Comm.)	100-003-610-3500	\$3,676	\$5,000	\$4,000	\$4,000	-\$1,000	-20%
R&M - Snow/Ice Control (Comm.)	100-003-610-4000	\$97,187	\$120,000	\$85,000	\$120,000	\$0	0%
R&M-Street Sand/Gravel (Comm.)	100-003-610-4500	\$10,583	\$16,250	\$16,250	\$15,000	-\$1,250	-7.7%
R&M - Concrete/Flowable (Comm)	100-003-610-5000	\$15,101	\$25,000	\$25,000	\$30,000	\$5,000	20%
R&M - Street Misc. (Comm.)	100-003-610-9900	\$16,640	\$18,000	\$18,000	\$18,000	\$0	0%
Office Supplies	100-003-650-1000	\$165	\$300	\$300	\$300	\$0	0%
Operating Supplies	100-003-650-1500	\$3,613	\$4,000	\$3,500	\$4,000	\$0	0%
Health & Safety Equipment	100-003-650-1800	\$1,896	\$3,000	\$2,000	\$2,500	-\$500	-16.7%
Miscellaneous Equipment	100-003-650-2000	\$5,076	\$6,500	\$9,000	\$10,000	\$3,500	53.8%
Total Commodities:		\$231,984	\$246,050	\$201,050	\$283,800	\$37,750	15.3%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Misc/Other							
Recycling Grant Expenses	100-003-910-1000	\$27,400	\$41,000	\$20,500	\$25,000	-\$16,000	-39%
Covid-19 Expenses	100-003-910-1900	\$348	\$0	\$0	\$0	\$0	N/A
Miscellaneous Expense	100-003-910-9000	\$1,333	\$3,000	\$2,000	\$3,000	\$0	0%
Total Misc/Other:		\$29,080	\$44,000	\$22,500	\$28,000	-\$16,000	-36.4%
Total Operations:		\$634,443	\$709,250	\$677,200	\$671,300	-\$37,950	-5.4%
Capital							
Purchase - Equipment	100-003-800-1500	\$25,166	\$41,000	\$28,000	\$10,000	-\$31,000	-75.6%
Purchase - Building/Property	100-003-800-2000	\$90,861	\$114,000	\$135,000	\$30,000	-\$84,000	-73.7%
Purchase-St/Roads Construction	100-003-800-4000	\$229,392	\$635,000	\$475,000	\$645,000	\$10,000	1.6%
Purchase-St/Roads Engineering	100-003-800-4100	\$12,500	\$45,000	\$0	\$30,000	-\$15,000	-33.3%
Purchase - St/Roads Legal	100-003-800-4200	\$0	\$5,000	\$5,000	\$5,000	\$0	0%
Purchase-Traffic/Street Lights	100-003-800-5000	\$336,188	\$25,000	\$0	\$25,000	\$0	0%
Total Capital:		\$694,108	\$865,000	\$643,000	\$745,000	-\$120,000	-13.9%
Other Financing Uses							
Transfer To Merf	100-003-950-1800	\$376,000	\$358,000	\$358,000	\$561,000	\$203,000	56.7%
Transfer To Building Mtnce. Fund	100-003-950-1900	\$9,000	\$12,500	\$12,500	\$229,833	\$217,333	1,738.7%
Transfer To Cap Repl Fund	100-003-950-2000	\$9,151	\$12,018	\$12,018	\$0	-\$12,018	-100%
Trsf. To Safe Routes Grants	100-003-950-4200	\$41,173	\$0	\$1,172	\$117,000	\$117,000	N/A
Trsf. To Rec. Trail Ext.	100-003-950-4300	\$32,710	\$10,554	\$163,464	\$0	-\$10,554	-100%
Total Other Financing Uses:		\$468,034	\$393,072	\$547,154	\$907,833	\$514,761	131%
Total Expense Objects:		\$2,740,310	\$2,950,922	\$2,838,254	\$3,376,533	\$425,611	14.4%

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.

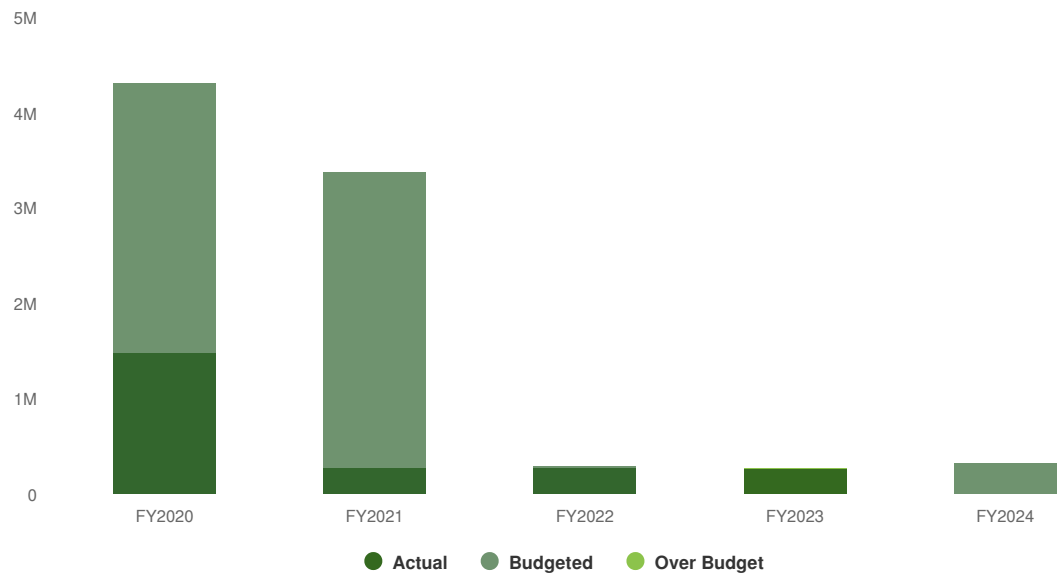


\$327,736

\$54,736

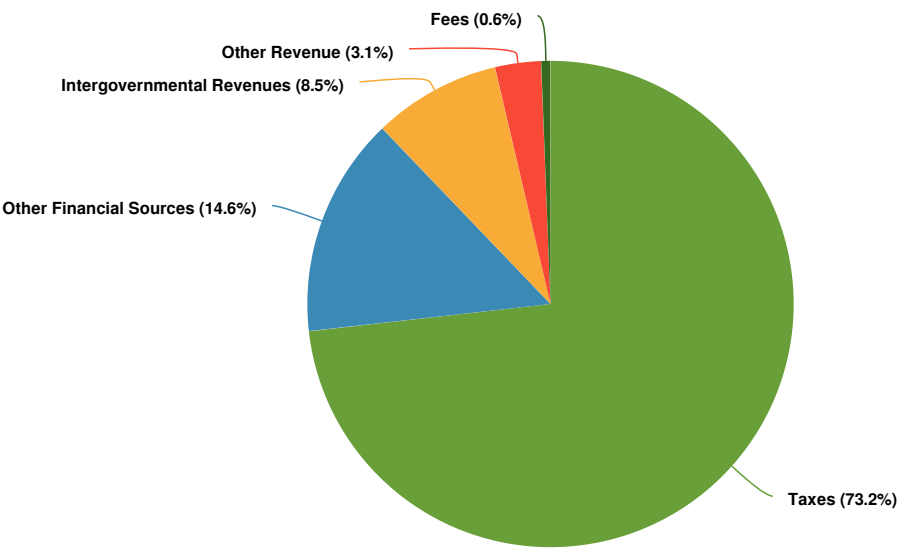
(20.05% vs. prior year)

Streets Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
Pprt - Wash. Township	100-003-310-1500	\$18,468	\$9,000	\$25,000	\$20,000	\$11,000	122.2%
Road & Bridge Tax - Streets	100-003-310-2500	\$218,019	\$220,000	\$219,167	\$220,000	\$0	0%
Total Taxes:		\$236,487	\$229,000	\$244,167	\$240,000	\$11,000	4.8%
Intergovernmental Revenues							
Grant Proceeds	100-003-340-4500	\$1,646	\$2,000	\$1,950	\$2,800	\$800	40%
Recycling Grant	100-003-340-5000	\$36,206	\$20,000	\$20,500	\$25,000	\$5,000	25%
Total Intergovernmental Revenues:		\$37,852	\$22,000	\$22,450	\$27,800	\$5,800	26.4%
Fees							
Sidewalk & Street Reimb.	100-003-370-5000	\$2,916	\$2,000	\$6,500	\$2,000	\$0	0%
Total Fees:		\$2,916	\$2,000	\$6,500	\$2,000	\$0	0%
Other Revenue							
Miscellaneous Revenue	100-003-380-9000	\$9,291	\$20,000	\$10,000	\$10,000	-\$10,000	-50%
Total Other Revenue:		\$9,291	\$20,000	\$10,000	\$10,000	-\$10,000	-50%
Other Financial Sources							
Transfer from Cap. Repl.	100-003-390-7500	\$0	\$0	\$0	\$47,936	\$47,936	N/A
Total Other Financial Sources:		\$0	\$0	\$0	\$47,936	\$47,936	N/A
Total Revenue Source:		\$286,546	\$273,000	\$283,117	\$327,736	\$54,736	20%



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 will be transferred from the General Fund.

Summary of Fund Expenditures

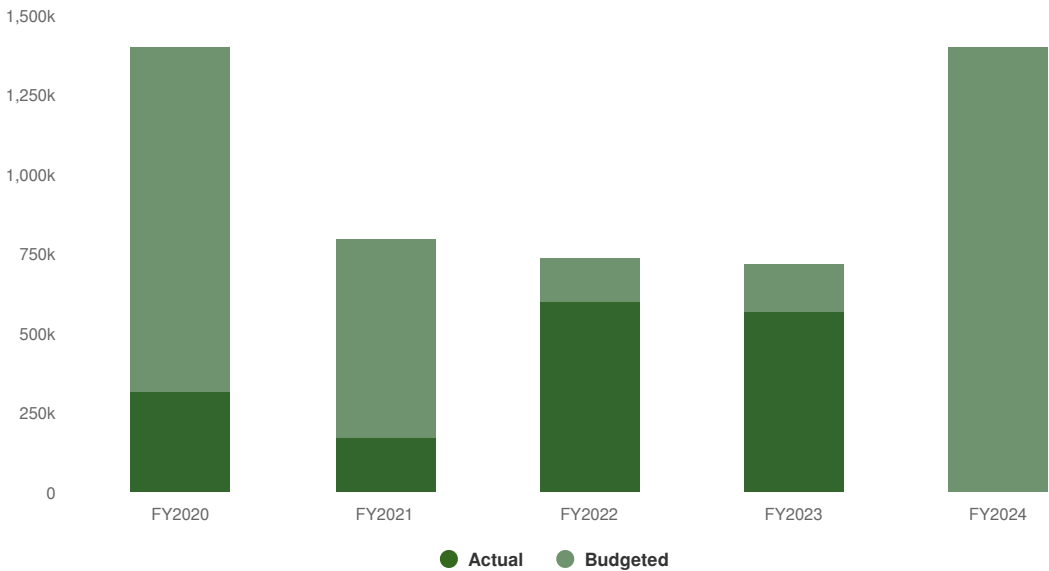
During the past year, the City designed the priority list of projects for consideration by the City Council and anticipate commencing construction during FY2024. Expenditures that are related to stormwater/drainage issues but are not major projects to be funded by the Home Rule Sales Tax will be funded through a transfer from the General Fund. These expenses have historically been paid by General Fund - Streets. The fund balance restricted to stormwater projects is projected to be approximately \$250,000 at the end of FY2024.

Proposed Expenditures

\$1,401,500

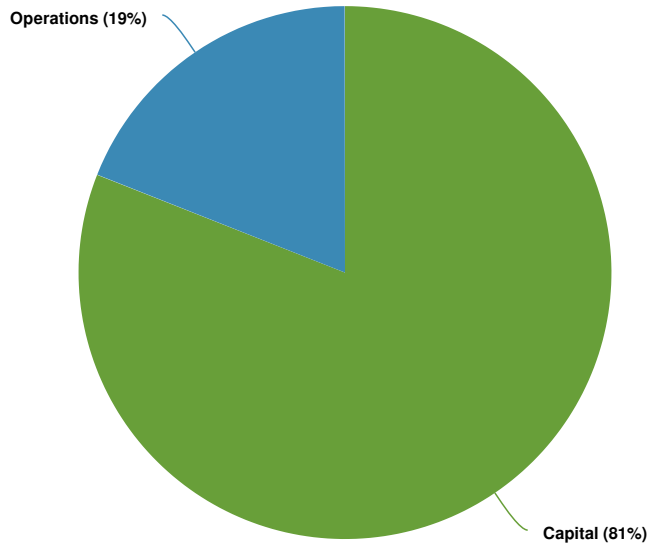
\$684,034
(95.34% vs. prior year)

Stormwater Management Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Contractual							
R & M - Property	218-000-510-1000	\$0	\$1,500	\$0	\$0	-\$1,500	-100%
R&M System - Contractual	218-000-510-9000	\$0	\$0	\$40,000	\$160,000	\$160,000	N/A
Engineering Fees	218-000-530-1500	\$459,864	\$5,000	\$3,500	\$5,000	\$0	0%
Legal Fees	218-000-530-2000	\$3,432	\$1,000	\$1,000	\$5,000	\$4,000	400%
Professional Fees	218-000-530-4000	\$10,471	\$13,500	\$25,000	\$5,500	-\$8,000	-59.3%
Publishing Fees	218-000-550-2000	\$0	\$200	\$100	\$0	-\$200	-100%
Lease/Rent Expense	218-000-590-2000	\$4,100	\$5,000	\$2,000	\$5,000	\$0	0%
Total Contractual:		\$477,866	\$26,200	\$71,600	\$180,500	\$154,300	588.9%
Commodities							
R & M - System Commodities	218-000-610-9000	\$2,688	\$16,000	\$16,000	\$85,000	\$69,000	431.3%
Misc. Equipment	218-000-650-2000	\$0	\$0	\$3,000	\$0	\$0	N/A



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Commodities:		\$2,688	\$16,000	\$19,000	\$85,000	\$69,000	431.3%
Misc/Other							
Miscellaneous Expense	218-000-910-9000	\$2,589	\$4,000	\$2,000	\$1,000	-\$3,000	-75%
Total Misc/Other:		\$2,589	\$4,000	\$2,000	\$1,000	-\$3,000	-75%
Total Operations:		\$483,143	\$46,200	\$92,600	\$266,500	\$220,300	476.8%
Capital							
Purchase - Equipment	218-000-800-1500	\$0	\$15,000	\$2,000	\$10,000	-\$5,000	-33.3%
Purchase - System Construction	218-000-800-5000	\$102,889	\$600,000	\$170,000	\$1,050,000	\$450,000	75%
Purchase - System Engineering	218-000-800-5100	\$12,500	\$50,000	\$300,000	\$50,000	\$0	0%
Purchase - System Legal	218-000-800-5200	\$0	\$3,000	\$0	\$25,000	\$22,000	733.3%
Total Capital:		\$115,389	\$668,000	\$472,000	\$1,135,000	\$467,000	69.9%
Other Financing Uses							
Transfer To Cap. Repl. Fund	218-000-950-2200	\$0	\$3,266	\$3,266	\$0	-\$3,266	-100%
Total Other Financing Uses:		\$0	\$3,266	\$3,266	\$0	-\$3,266	-100%
Total Expense Objects:		\$598,532	\$717,466	\$567,866	\$1,401,500	\$684,034	95.3%

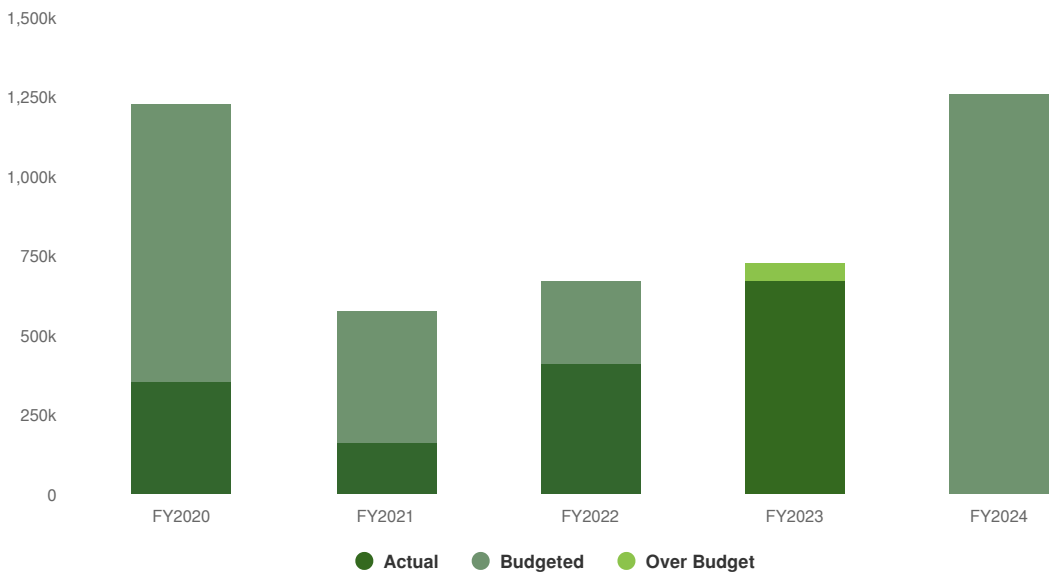
Summary of Fund Revenue

The .5% Home Rule Sales Tax is transferred from the General Fund and will be used to pay for the major stormwater projects as identified. The General Fund will also transfer funds required for routine stormwater and drainage initiatives.

\$1,258,313 **\$586,413**
(87.28% vs. prior year)

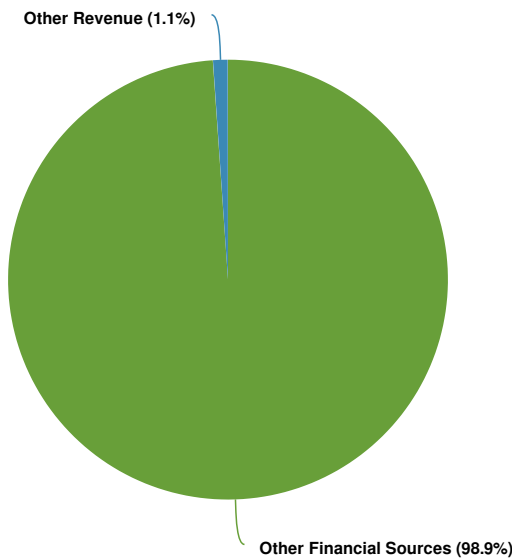


Stormwater Management Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Interest Revenue	218-000-380-1000	\$100	\$0	\$800	\$1,000	\$1,000	N/A
Rental Income	218-000-380-2000	\$10,956	\$11,900	\$12,000	\$12,600	\$700	5.9%
Total Other Revenue:		\$11,056	\$11,900	\$12,800	\$13,600	\$1,700	14.3%
Other Financial Sources							
Transfer From General- Hr Sales Tax	218-000-390-1000	\$400,000	\$660,000	\$715,000	\$1,180,000	\$520,000	78.8%
Transfer From General	218-000-390-1100	\$0	\$0	\$0	\$64,713	\$64,713	N/A
Total Other Financial Sources:		\$400,000	\$660,000	\$715,000	\$1,244,713	\$584,713	88.6%
Total Revenue Source:		\$411,056	\$671,900	\$727,800	\$1,258,313	\$586,413	87.3%

.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 Fund			
<i>(effective July 1, 2022)</i>			
	Est. Act.	Budget	
	FY2023	FY2024	Total
Revenue	715,000	1,280,000	1,995,000
Expenses			
Priority Projects - design	275,000		275,000
Oakwood	170,000		170,000
Felkers	40,000	160,000	200,000
Projects to be determined		1,000,000	1,000,000
Total Expenses	485,000	1,160,000	1,645,000
Revenue over (under) Expenses	230,000	120,000	350,000



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.

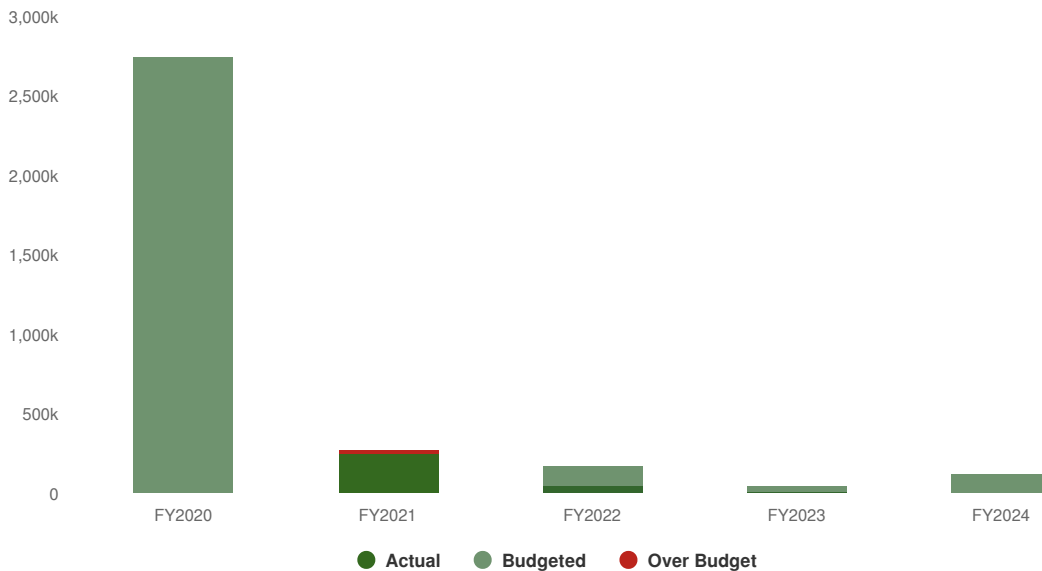
Summary of Fund Expenditures

FY2024 expenditures include funds for land acquisition and continued design engineering for the replacement of the sanitary trunk sewer.

Proposed Expenditures

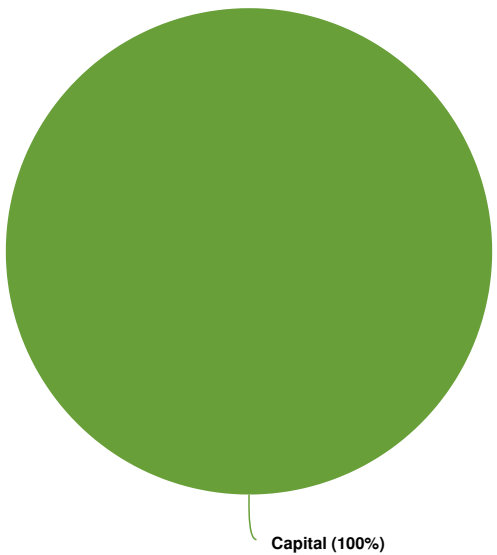
\$125,000 **\$75,000**
(150.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purch - Building/Property	516-002-800-2000	\$0	\$0	\$0	\$50,000	\$50,000	N/A
Purch System Eng - Stp2 Ph2B	516-512-800-3100	\$41,835	\$50,000	\$13,000	\$75,000	\$25,000	50%
Purch System Legal - Stp2 Ph2B	516-512-800-3200	\$9,200	\$0	\$0	\$0	\$0	N/A
Total Capital:		\$51,034	\$50,000	\$13,000	\$125,000	\$75,000	150%
Total Expense Objects:		\$51,034	\$50,000	\$13,000	\$125,000	\$75,000	150%

Summary of Fund Revenue

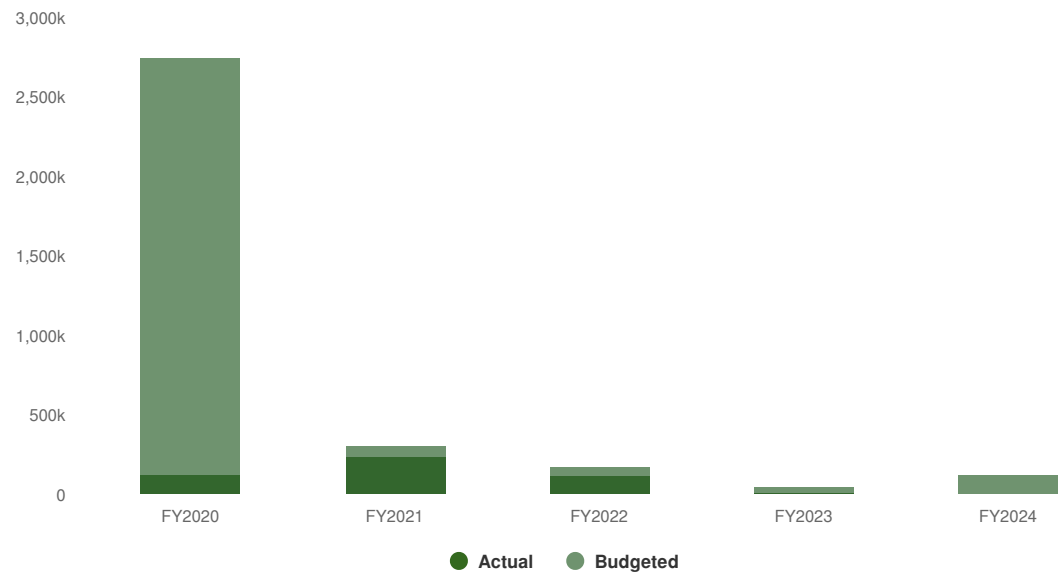
This project is being funded by the Sewer Fund until such time as it is appropriate to secure a loan from the Illinois Environmental Protection Agency (IEPA) as well as seek sources of revenue as may be necessary to pay debt service, including potential rate increases.

\$125,000

\$75,000
(150.00% vs. prior year)

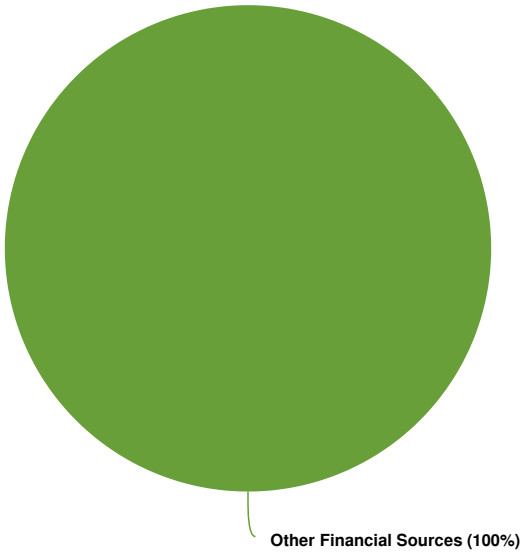


STP No. 2 Phase 2B Construction Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Financial Sources							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Transfer From Sewer O&M - Ph2B	516-512-390-5000	\$116,246	\$50,000	\$13,000	\$125,000	\$75,000	150%
Total Other Financial Sources:		\$116,246	\$50,000	\$13,000	\$125,000	\$75,000	150%
Total Revenue Source:		\$116,246	\$50,000	\$13,000	\$125,000	\$75,000	150%



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.

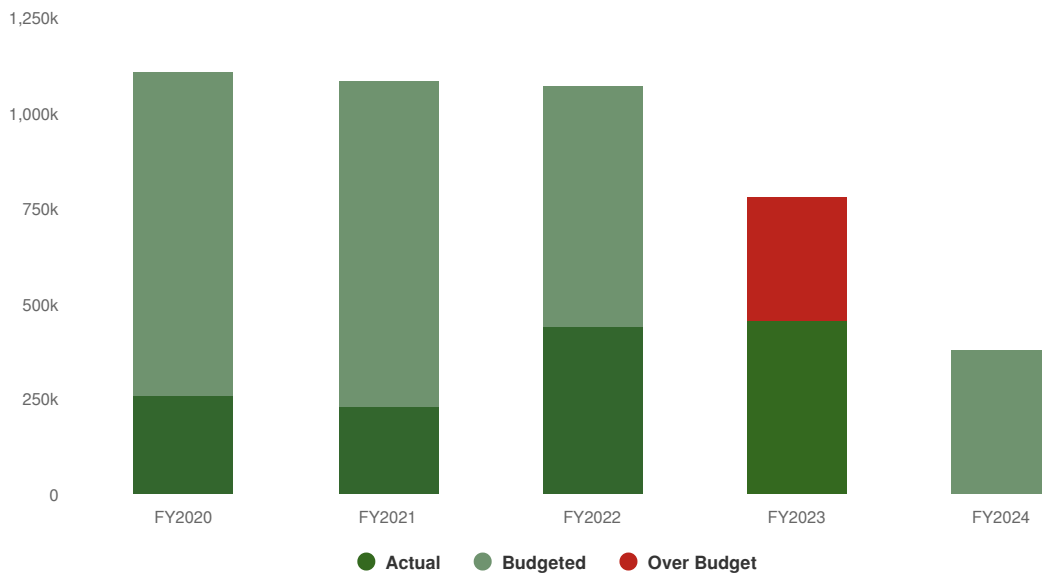
Summary of Fund Expenditures

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

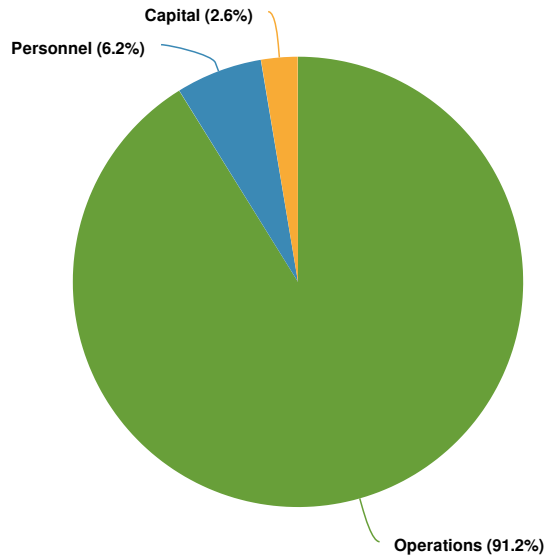
\$379,340 **-\$75,750**
(-16.65% vs. prior year)

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	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Regular	208-000-410-1000	\$13,456	\$18,500	\$18,500	\$20,000	\$1,500	8.1%
Unused Sick Time/Ghip	208-000-410-3000	\$181	\$300	\$300	\$300	\$0	0%
Group Insurance	208-000-450-1000	\$2,404	\$2,700	\$2,700	\$2,800	\$100	3.7%
Health Savings Plan Contrib.	208-000-450-1100	\$221	\$350	\$300	\$400	\$50	14.3%
Unemployment Ins. Tax	208-000-450-2000	\$16	\$40	\$30	\$40	\$0	0%
Total Personnel:		\$16,278	\$21,890	\$21,830	\$23,540	\$1,650	7.5%
Operations							
Contractual							
Engineering Fees	208-000-530-1500	\$0	\$2,000	\$500	\$1,000	-\$1,000	-50%
Legal Fees	208-000-530-2000	\$46,522	\$15,000	\$15,000	\$10,000	-\$5,000	-33.3%
Professional Fees	208-000-530-4000	\$7,550	\$5,000	\$2,500	\$5,500	\$500	10%
Membership Dues	208-000-560-1000	\$650	\$700	\$650	\$700	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Training	208-000-560-1500	\$350	\$1,000	\$350	\$1,000	\$0	0%
Lease/Rent Expense	208-000-590-2000	\$559	\$600	\$600	\$600	\$0	0%
Building Renov. - Committed	208-000-590-2700	\$300,961	\$311,200	\$715,000	\$300,000	-\$11,200	-3.6%
Total Contractual:		\$356,592	\$335,500	\$734,600	\$318,800	-\$16,700	-5%
Commodities							
Miscellaneous Equipment	208-000-650-2000	\$0	\$1,500	\$0	\$0	-\$1,500	-100%
Total Commodities:		\$0	\$1,500	\$0	\$0	-\$1,500	-100%
Misc/Other							
Miscellaneous Expense	208-000-910-9000	\$11,747	\$21,200	\$8,000	\$27,000	\$5,800	27.4%
Total Misc/Other:		\$11,747	\$21,200	\$8,000	\$27,000	\$5,800	27.4%
Total Operations:		\$368,339	\$358,200	\$742,600	\$345,800	-\$12,400	-3.5%
Capital							
Purchase - Building/Property	208-000-800-2000	\$38,187	\$0	\$0	\$0	\$0	N/A
Purchase-Improvements Const	208-000-800-5000	\$4,925	\$0	\$5,000	\$0	\$0	N/A
Purchase - Improvements Engin	208-000-800-5100	\$11,423	\$75,000	\$13,000	\$10,000	-\$65,000	-86.7%
Total Capital:		\$54,535	\$75,000	\$18,000	\$10,000	-\$65,000	-86.7%
Total Expense Objects:		\$439,152	\$455,090	\$782,430	\$379,340	-\$75,750	-16.6%

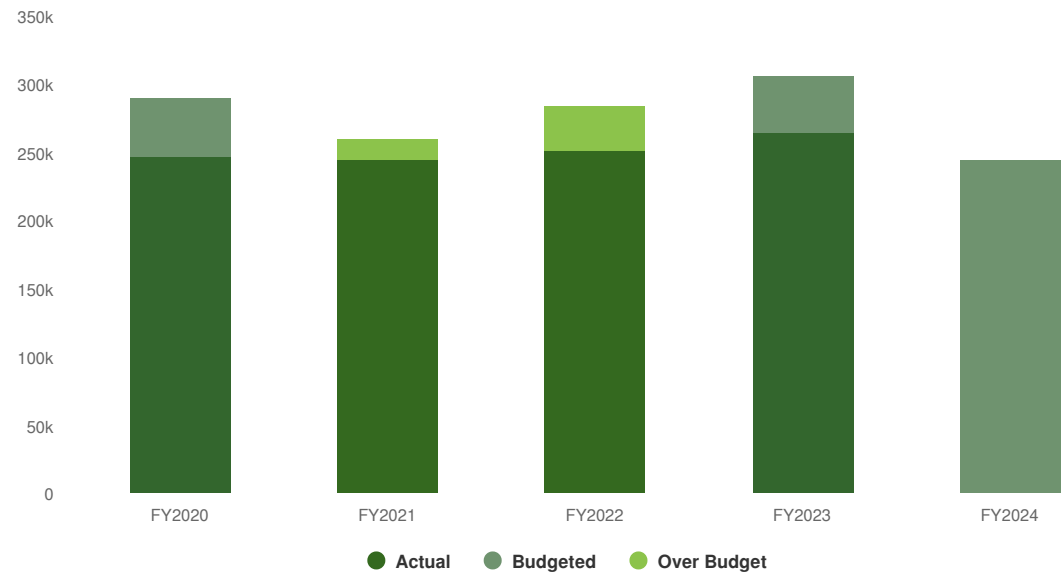
Summary of Fund Revenue

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

\$245,000 **-\$62,500**
 (-20.33% vs. prior year)

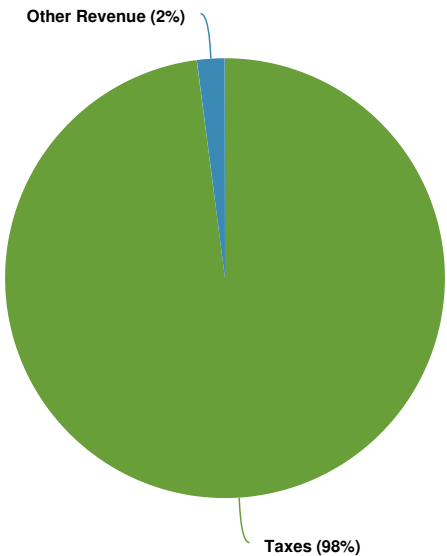


Tax Increment Financing District No. 2 (TIF) Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Property Taxes	208-000-310-1000	\$243,312	\$245,000	\$235,209	\$240,000	-\$5,000	-2%
Total Taxes:		\$243,312	\$245,000	\$235,209	\$240,000	-\$5,000	-2%
Intergovernmental Revenues							
Grant Proceeds	208-000-340-4500	\$39,357	\$60,000	\$24,000	\$0	-\$60,000	-100%
Total Intergovernmental Revenues:		\$39,357	\$60,000	\$24,000	\$0	-\$60,000	-100%
Other Revenue							
Interest Revenue	208-000-380-1000	\$2,255	\$2,500	\$6,000	\$5,000	\$2,500	100%
Tif Subsidy Repayment	208-000-380-2000	\$0	\$0	\$42	\$0	\$0	0%
Total Other Revenue:		\$2,255	\$2,500	\$6,042	\$5,000	\$2,500	100%
Total Revenue Source:		\$284,925	\$307,500	\$265,251	\$245,000	-\$62,500	-20.3%



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)

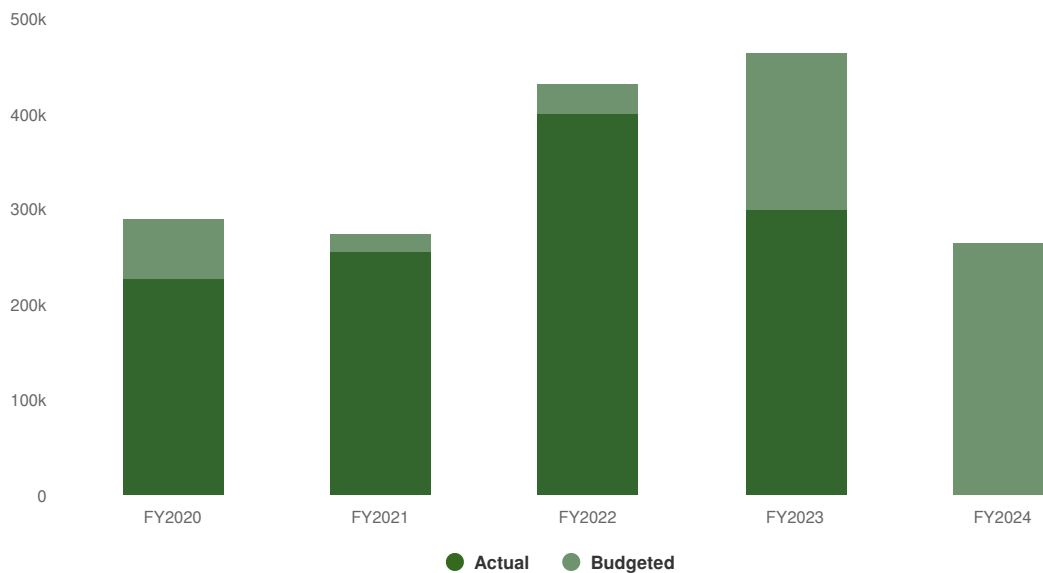
Summary of Fund Expenditures

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. Beginning in FY2024, the Washington Fire Department and Rescue Squad will be paying their portion of the contract directly.

Proposed Expenditures

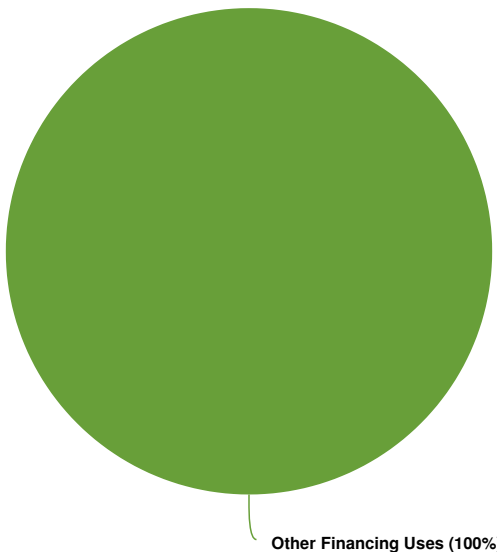
\$264,000 **-\$199,549**
(-43.05% vs. prior year)

Telecommunications Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Other Financing Uses							
Trsf To Police	100-009-950-4000	\$357,964	\$420,000	\$260,000	\$264,000	-\$156,000	-37.1%
Trsf To Fire	100-009-950-7000	\$41,476	\$43,549	\$39,172	\$0	-\$43,549	-100%
Total Other Financing Uses:		\$399,440	\$463,549	\$299,172	\$264,000	-\$199,549	-43%
Total Expense Objects:		\$399,440	\$463,549	\$299,172	\$264,000	-\$199,549	-43%

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 approximately two years and alternative funding will need to be identified.

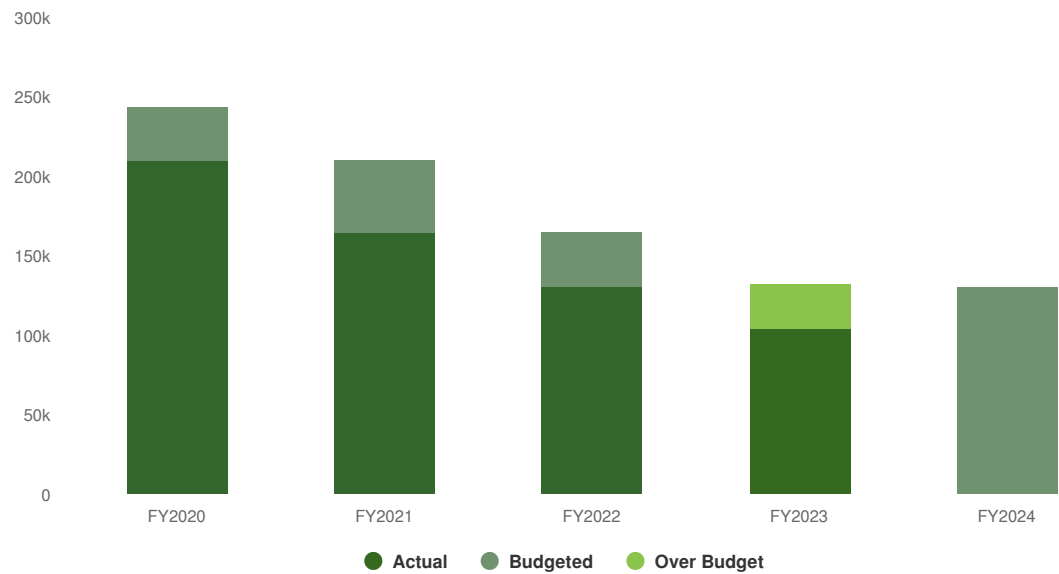
\$130,000

\$26,200

(25.24% vs. prior year)

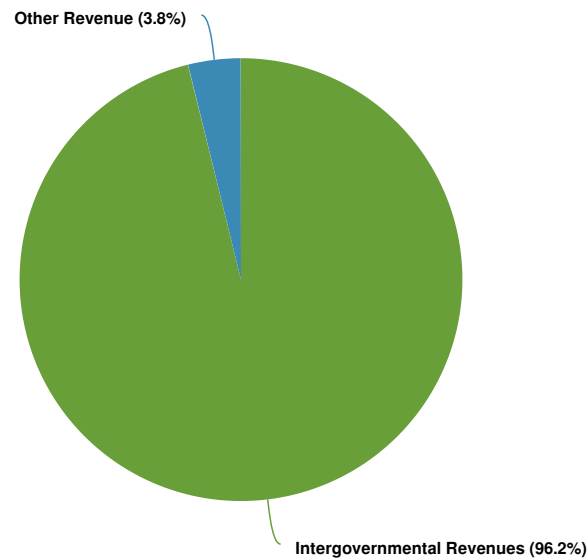


Telecommunications Tax Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Telecommunication Tax	100-009-340-1000	\$126,709	\$100,000	\$125,000	\$125,000	\$25,000	25%
Total Intergovernmental Revenues:		\$126,709	\$100,000	\$125,000	\$125,000	\$25,000	25%
Other Revenue							
Interest	100-009-380-1000	\$3,911	\$3,800	\$7,500	\$5,000	\$1,200	31.6%
Total Other Revenue:		\$3,911	\$3,800	\$7,500	\$5,000	\$1,200	31.6%
Total Revenue Source:		\$130,620	\$103,800	\$132,500	\$130,000	\$26,200	25.2%



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.

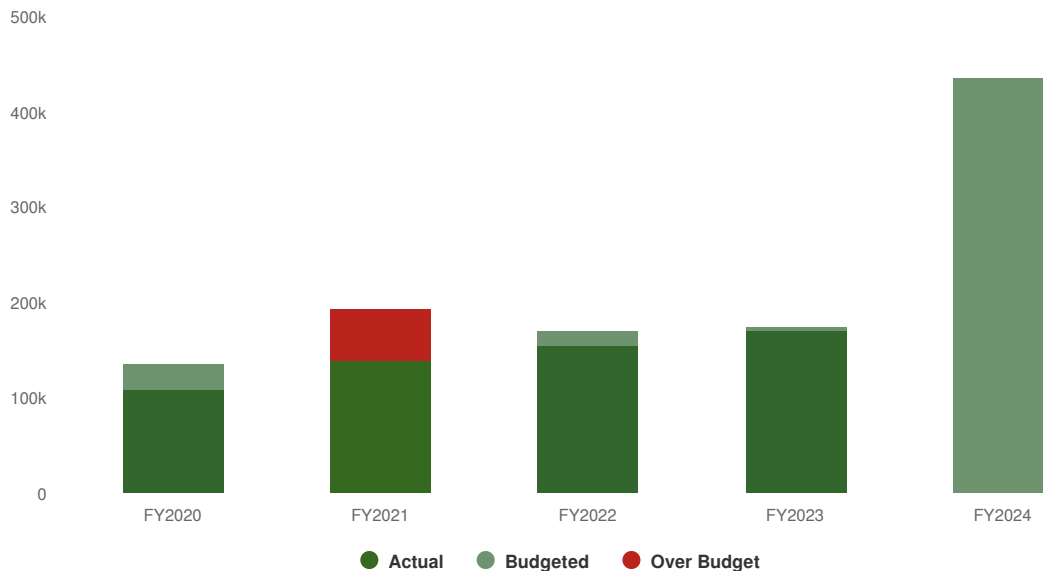
Summary of Fund Expenditures

This fund assists with business attraction and retention and marketing of the City. The FY2024 budget includes \$250,000 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

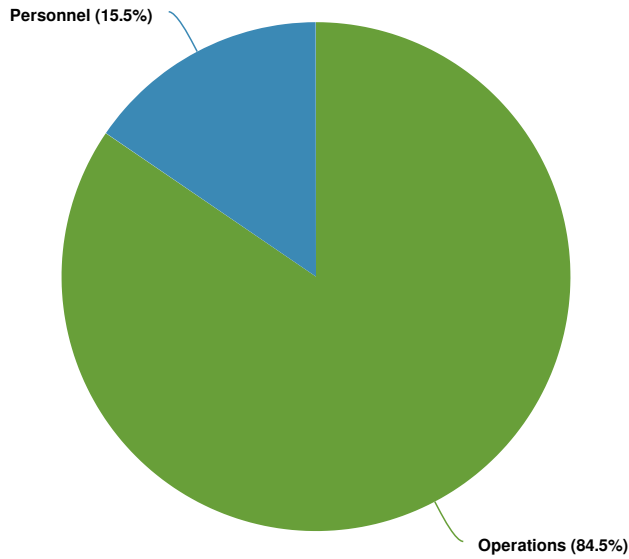
\$435,325 **\$260,180**
(148.55% vs. prior year)

Tourism/Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-005-410-1000	\$47,087	\$48,500	\$50,000	\$52,500	\$4,000	8.2%
Salaries - Over-Time	100-005-410-2000	\$87	\$500	\$0	\$0	-\$500	-100%
Unused Sick Time/Ghip	100-005-410-3000	\$537	\$750	\$600	\$800	\$50	6.7%
Group Insurance	100-005-450-1000	\$12,378	\$13,000	\$12,500	\$13,000	\$0	0%
Health Savings Plan Contrib.	100-005-450-1100	\$761	\$850	\$850	\$900	\$50	5.9%
Payroll Taxes - Unemployment	100-005-450-2000	\$69	\$70	\$80	\$100	\$30	42.9%
Total Personnel:		\$60,919	\$63,670	\$64,030	\$67,300	\$3,630	5.7%
Operations							
Contractual							
Contractual Services	100-005-510-9000	\$45,667	\$56,000	\$56,000	\$60,000	\$4,000	7.1%
Legal Fees	100-005-530-2000	\$0	\$3,000	\$2,000	\$10,000	\$7,000	233.3%
Communications	100-005-550-1500	\$178	\$200	\$200	\$200	\$0	0%



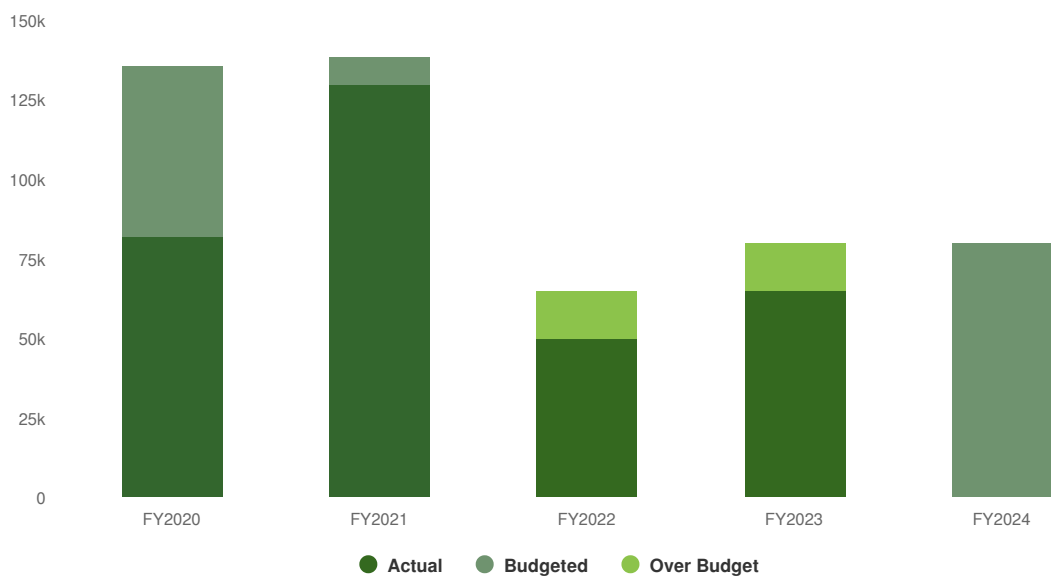
Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Membership Dues	100-005-560-1000	\$10,655	\$10,975	\$11,000	\$11,025	\$50	0.5%
Training	100-005-560-1500	\$0	\$1,200	\$800	\$1,700	\$500	41.7%
Total Contractual:		\$56,500	\$71,375	\$70,000	\$82,925	\$11,550	16.2%
Misc/Other							
Miscellaneous Expense	100-005-910-9000	\$0	\$100	\$100	\$100	\$0	0%
Misc. Tourism Expenses	100-005-910-9200	\$16,500	\$15,000	\$15,000	\$15,000	\$0	0%
Economic Development Expenses	100-005-910-9300	\$19,986	\$25,000	\$20,000	\$270,000	\$245,000	980%
Total Misc/Other:		\$36,486	\$40,100	\$35,100	\$285,100	\$245,000	611%
Total Operations:		\$92,986	\$111,475	\$105,100	\$368,025	\$256,550	230.1%
Total Expense Objects:		\$153,904	\$175,145	\$169,130	\$435,325	\$260,180	148.6%

Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted.

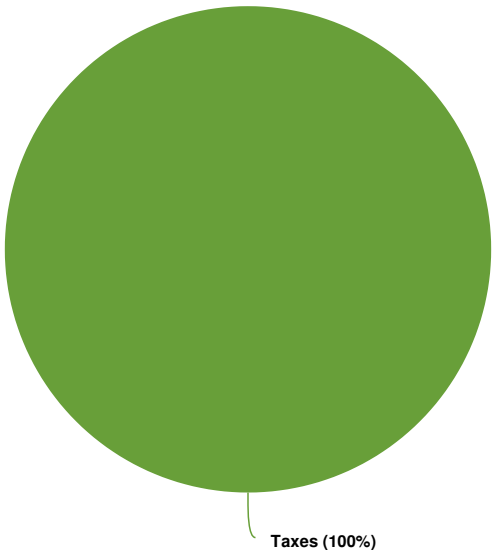
\$80,000 **\$15,000**
(23.08% vs. prior year)

Tourism/Economic Development Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
Hotel/Motel Tax	100-005-310-2000	\$65,185	\$65,000	\$80,000	\$80,000	\$15,000	23.1%
Total Taxes:		\$65,185	\$65,000	\$80,000	\$80,000	\$15,000	23.1%
Total Revenue Source:		\$65,185	\$65,000	\$80,000	\$80,000	\$15,000	23.1%



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 FY2024 other than the fund records a transfer to General Fund for the Special Service Area property taxes received.

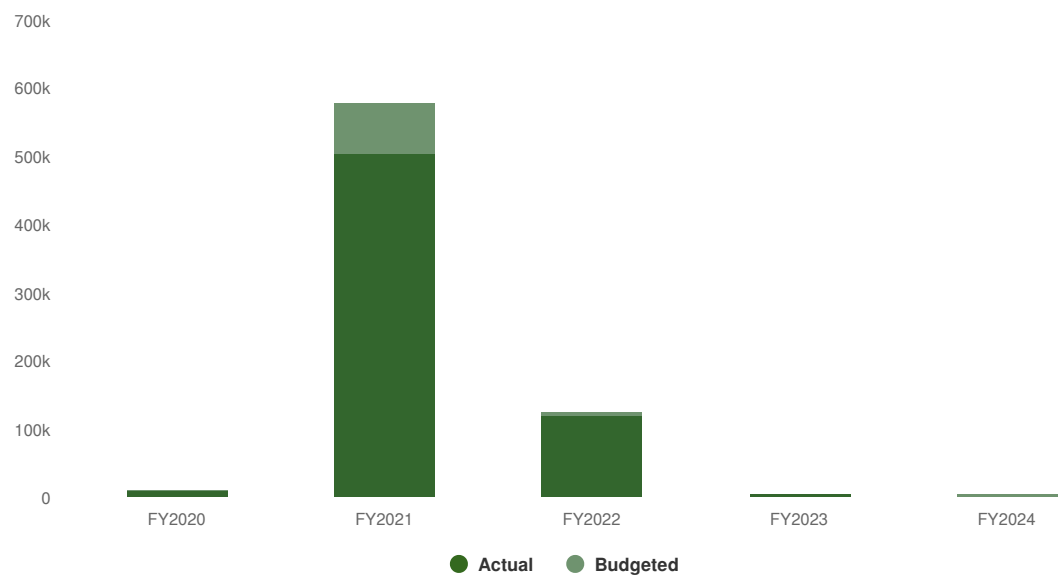
Proposed Expenditures

\$4,500

\$0

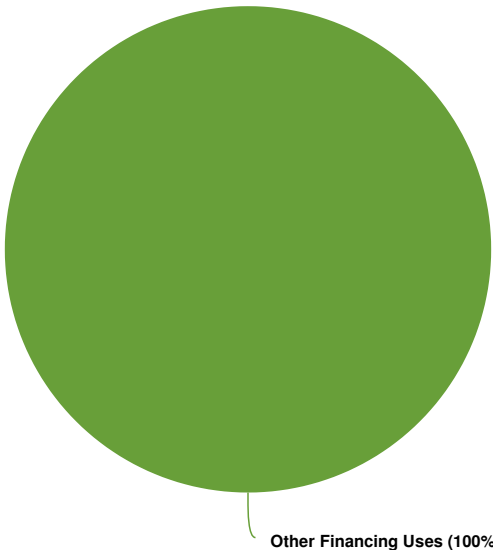
(0.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Operations							
Misc/Other							
Miscellaneous Expense	431-000-910-9000	\$4	\$0	\$0	\$0	\$0	N/A
Total Misc/Other:		\$4	\$0	\$0	\$0	\$0	N/A
Total Operations:		\$4	\$0	\$0	\$0	\$0	0%
Capital							
Purch. Constr. - Str. Impr.	431-003-800-3000	\$11,041	\$0	\$0	\$0	\$0	N/A
Purch. Constr. - Stormwater	431-018-800-3000	\$103,718	\$0	\$0	\$0	\$0	N/A
Total Capital:		\$114,759	\$0	\$0	\$0	\$0	0%
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:		\$119,264	\$4,500	\$4,500	\$4,500	\$0	0%

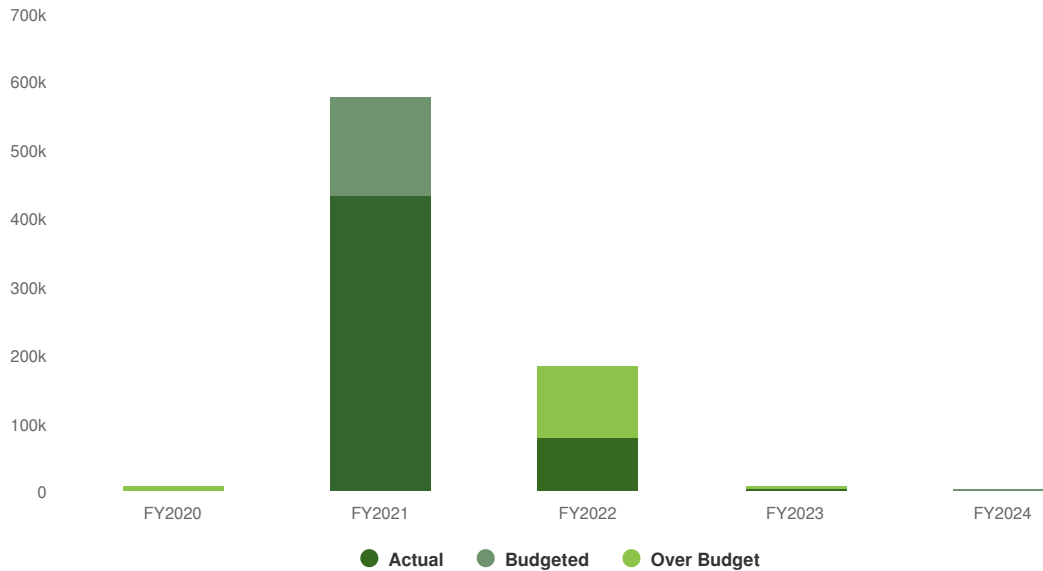


Summary of Fund Revenue

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

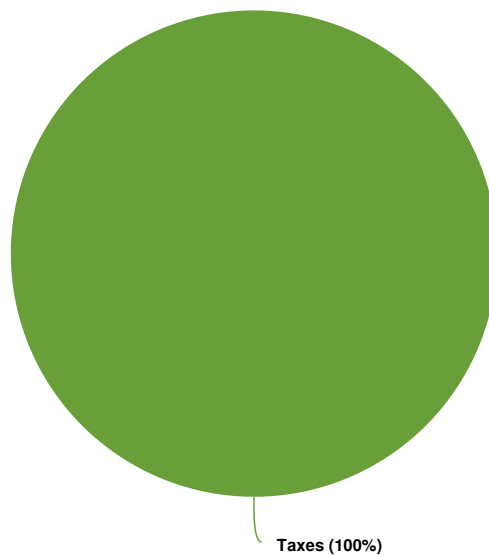
\$4,500 **\$0**
(0.00% vs. prior year)

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



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Taxes							
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	\$180,860	\$0	\$3,748	\$0	\$0	0%
Total Other Financial Sources:		\$180,860	\$0	\$3,748	\$0	\$0	0%
Total Revenue Source:		\$185,360	\$4,500	\$8,248	\$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.

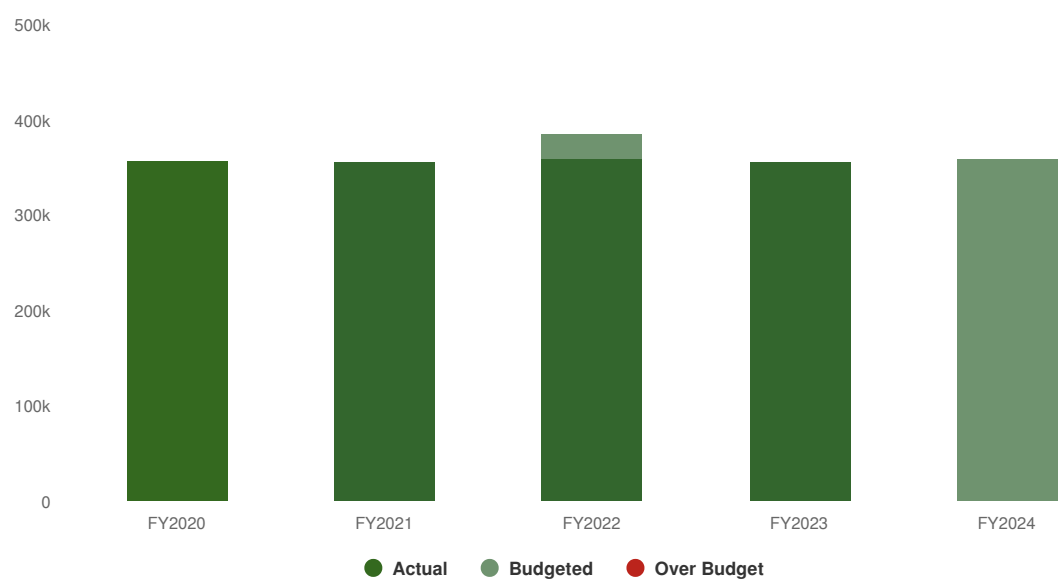
Proposed Expenditures

\$358,562

\$2,500

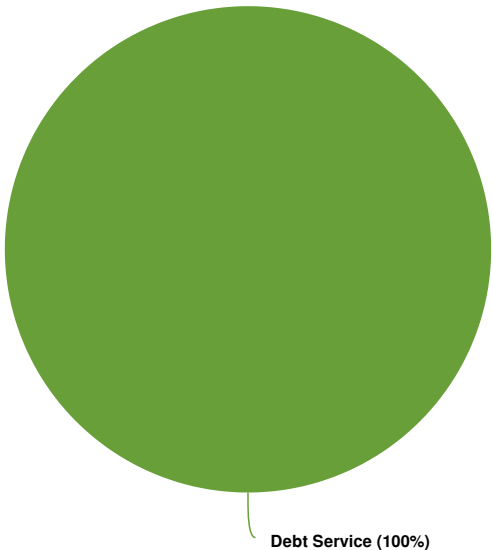
(0.70% vs. prior year)

WACC Debt Service Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Debt Service							
Wacc Bond - Principal	303-000-700-1000	\$290,078	\$295,000	\$295,000	\$305,000	\$10,000	3.4%
Wacc Bond - Interest	303-000-700-1500	\$68,417	\$61,062	\$60,943	\$53,562	-\$7,500	-12.3%
Total Debt Service:		\$358,494	\$356,062	\$355,943	\$358,562	\$2,500	0.7%
Total Expense Objects:		\$358,494	\$356,062	\$355,943	\$358,562	\$2,500	0.7%

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.

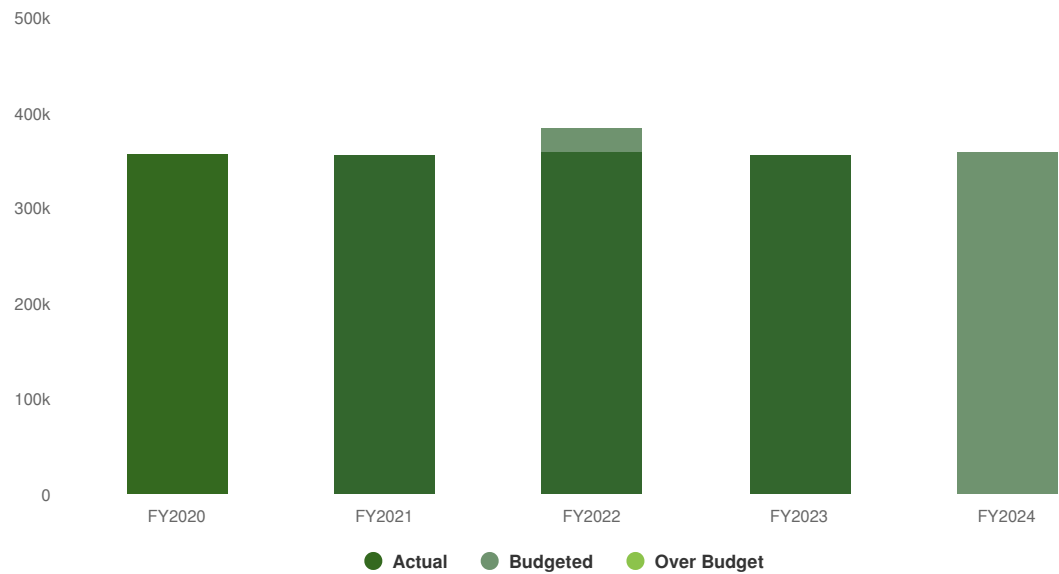
\$358,562

\$2,500

(0.70% vs. prior year)

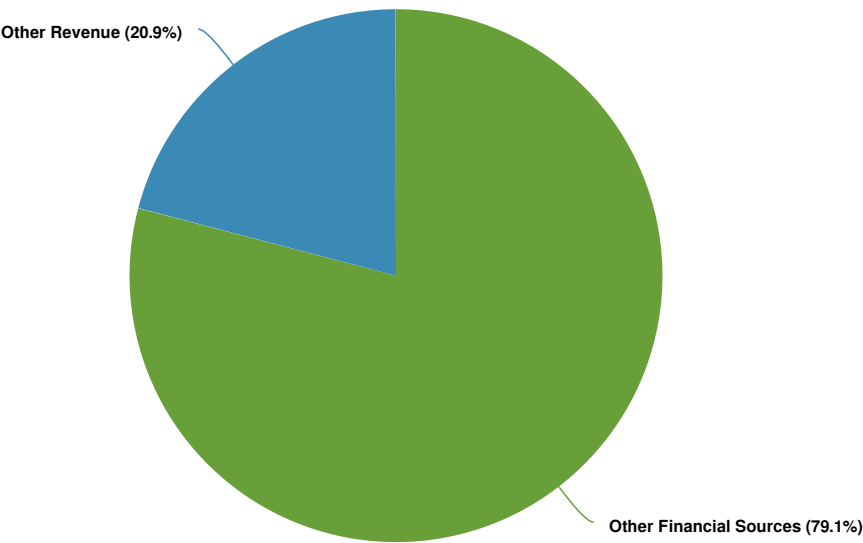


WACC Debt Service Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							
Wacc Payment	303-000-380-9100	\$0	\$50,000	\$50,000	\$75,000	\$25,000	50%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Other Revenue:		\$0	\$50,000	\$50,000	\$75,000	\$25,000	50%
Other Financial Sources							
Trsf. From General Fund	303-000-390-3000	\$358,494	\$306,062	\$305,943	\$283,562	-\$22,500	-7.4%
Total Other Financial Sources:		\$358,494	\$306,062	\$305,943	\$283,562	-\$22,500	-7.4%
Total Revenue Source:		\$358,494	\$356,062	\$355,943	\$358,562	\$2,500	0.7%



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.

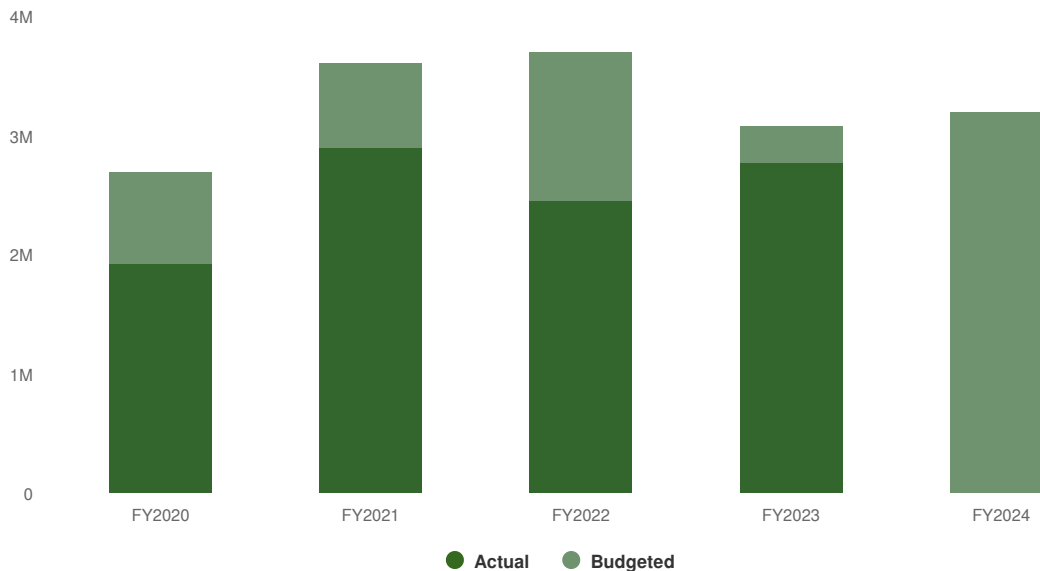
Summary of Fund Expenditures

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 completion of Hilldale Ave. - Section 3 improvement and construction of the watermain for the Freedom Parkway project.

Proposed Expenditures

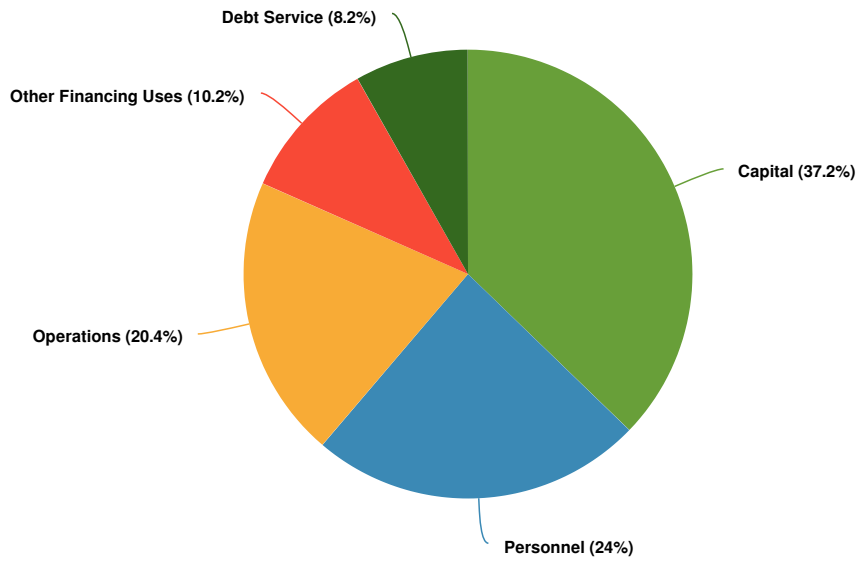
\$3,194,016 **\$116,151**
(3.77% vs. prior year)

Water Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	500-000-410-1000	\$476,419	\$520,000	\$476,000	\$513,000	-\$7,000	-1.3%
Salaries - Standby	500-000-410-1500	\$7,287	\$8,000	\$7,900	\$8,000	\$0	0%
Salaries - Over-Time	500-000-410-2000	\$30,619	\$35,000	\$33,000	\$30,000	-\$5,000	-14.3%
Unused Sick Time/Ghip	500-000-410-3000	\$1,453	\$8,000	\$1,300	\$8,000	\$0	0%
Salaries - Part-Time	500-000-420-1000	\$16,727	\$15,000	\$11,500	\$19,000	\$4,000	26.7%
Group Insurance	500-000-450-1000	\$122,103	\$135,000	\$113,000	\$123,000	-\$12,000	-8.9%
Health Savings Plan Contrib.	500-000-450-1100	\$7,722	\$9,000	\$9,000	\$9,000	\$0	0%
Retiree Health Insurance	500-000-450-1200	\$35,748	\$46,000	\$46,000	\$43,000	-\$3,000	-6.5%
Payroll Taxes - Unemployment	500-000-450-2000	\$937	\$900	\$1,000	\$1,300	\$400	44.4%
Workers Comp Insurance	500-000-450-2500	\$7,491	\$13,000	\$13,000	\$10,000	-\$3,000	-23.1%
Uniform Allowance	500-000-470-1000	\$2,288	\$2,500	\$2,500	\$2,500	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Personnel:		\$708,793	\$792,400	\$714,200	\$766,800	-\$25,600	-3.2%
Operations							
Contractual							
R&M - Building Contractual	500-000-510-1000	\$9,521	\$14,000	\$14,000	\$10,000	-\$4,000	-28.6%
R&M - Equipment (Contractual)	500-000-510-1500	\$6,816	\$8,000	\$9,000	\$8,000	\$0	0%
R&M - System (Contractual)	500-000-510-9000	\$17,921	\$30,000	\$25,000	\$35,000	\$5,000	16.7%
Engineering Fees	500-000-530-1500	\$14,800	\$15,000	\$25,000	\$5,000	-\$10,000	-66.7%
Legal Fees	500-000-530-2000	\$5,469	\$10,000	\$4,000	\$10,000	\$0	0%
Drug & Alcohol Testing Exp	500-000-530-2500	\$22	\$200	\$50	\$200	\$0	0%
Data Processing Support	500-000-530-3000	\$22,686	\$28,800	\$29,000	\$30,300	\$1,500	5.2%
Professional Fees	500-000-530-4000	\$7,063	\$24,325	\$18,000	\$50,700	\$26,375	108.4%
Water Testing	500-000-530-5000	\$11,004	\$12,000	\$8,500	\$10,000	-\$2,000	-16.7%
Postage Expenses	500-000-550-1000	\$11,517	\$13,000	\$13,000	\$13,000	\$0	0%
Communications	500-000-550-1500	\$15,359	\$16,600	\$14,500	\$17,100	\$500	3%
Printing/Advertising Fees	500-000-550-2500	\$4,031	\$5,000	\$5,500	\$5,500	\$500	10%
Membership Dues	500-000-560-1000	\$1,369	\$1,500	\$1,200	\$1,400	-\$100	-6.7%
Training	500-000-560-1500	\$1,504	\$2,375	\$2,300	\$4,000	\$1,625	68.4%
Reference Materials/Manuals	500-000-560-2500	\$0	\$1,000	\$300	\$500	-\$500	-50%
Software	500-000-560-3000	\$4,507	\$10,600	\$10,600	\$15,265	\$4,665	44%
Electricity	500-000-570-3000	\$114,665	\$120,000	\$120,000	\$130,000	\$10,000	8.3%
Heating	500-000-570-3500	\$2,511	\$5,000	\$5,000	\$5,000	\$0	0%
Property Insurance	500-000-590-1000	\$10,928	\$13,000	\$11,000	\$12,000	-\$1,000	-7.7%
Lease/Rent Expense	500-000-590-2000	\$3,546	\$7,000	\$9,600	\$6,000	-\$1,000	-14.3%
Total Contractual:		\$265,239	\$337,400	\$325,550	\$368,965	\$31,565	9.4%
Commodities							
R&M - Building (Commodities)	500-000-610-1000	\$6,703	\$16,000	\$5,200	\$3,000	-\$13,000	-81.2%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
R&M - Equipment (Commodities)	500-000-610-1500	\$1,435	\$3,000	\$2,800	\$3,000	\$0	0%
R&M - System (Commodities)	500-000-610-9000	\$35,967	\$45,000	\$66,000	\$50,000	\$5,000	11.1%
Office Supplies	500-000-650-1000	\$265	\$1,000	\$400	\$500	-\$500	-50%
Operating Supplies	500-000-650-1500	\$2,249	\$2,500	\$3,200	\$3,000	\$500	20%
Health & Safety Equipment	500-000-650-1800	\$1,836	\$6,500	\$4,500	\$2,000	-\$4,500	-69.2%
Miscellaneous Equipment	500-000-650-2000	\$6,270	\$8,500	\$9,500	\$10,000	\$1,500	17.6%
Other Chemicals	500-000-650-3500	\$24,742	\$53,750	\$45,000	\$62,875	\$9,125	17%
Softener Salt	500-000-650-3900	\$122,335	\$125,000	\$123,300	\$134,200	\$9,200	7.4%
Lab/Testing Supplies	500-000-650-4000	\$9,816	\$9,000	\$8,000	\$9,000	\$0	0%
Total Commodities:		\$211,618	\$270,250	\$267,900	\$277,575	\$7,325	2.7%
Misc/Other							
Covid-19 Expenses	500-000-910-1900	\$351	\$0	\$0	\$0	\$0	N/A
Miscellaneous Expense	500-000-910-9000	\$1,531	\$1,000	\$1,000	\$1,000	\$0	0%
Collection Expenses	500-000-910-9800	\$267	\$0	\$0	\$0	\$0	N/A
Bad Debts	500-000-910-9900	\$1,920	\$3,500	\$2,500	\$3,500	\$0	0%
Total Misc/Other:		\$4,069	\$4,500	\$3,500	\$4,500	\$0	0%
Total Operations:		\$480,926	\$612,150	\$596,950	\$651,040	\$38,890	6.4%
Debt Service							
Principal - Amr Loan	500-000-700-1100	\$230,263	\$236,040	\$236,050	\$241,963	\$5,923	2.5%
Amr Loan Interest	500-000-700-1600	\$28,691	\$25,275	\$25,265	\$19,351	-\$5,924	-23.4%
Total Debt Service:		\$258,955	\$261,315	\$261,315	\$261,314	-\$1	0%
Capital							
Purchase - Equipment	500-000-800-1500	\$8,273	\$57,000	\$11,800	\$15,000	-\$42,000	-73.7%
Purchase - Building/Property	500-000-800-2000	\$3,850	\$22,500	\$14,100	\$30,000	\$7,500	33.3%
Purchase - System	500-000-800-3000	\$645,910	\$1,041,500	\$915,750	\$1,027,500	-\$14,000	-1.3%
Purchase - System Engineering	500-000-800-3100	\$133,135	\$110,000	\$92,500	\$106,250	-\$3,750	-3.4%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Purchase - Meters	500-000-800-5000	\$40,787	\$31,000	\$20,000	\$10,500	-\$20,500	-66.1%
Total Capital:		\$831,954	\$1,262,000	\$1,054,150	\$1,189,250	-\$72,750	-5.8%
Other Financing Uses							
Transfer To Merf	500-000-950-1800	\$82,500	\$64,100	\$64,100	\$139,000	\$74,900	116.8%
Transfer To Building Mtnce. Fund	500-000-950-1900	\$15,400	\$6,500	\$6,500	\$105,312	\$98,812	1,520.2%
Transfer To Legislative/Admin	500-000-950-3500	\$499	\$1,000	\$0	\$0	-\$1,000	-100%
Transfer To Soc. Sec./Mc	500-000-950-4900	\$43,000	\$45,000	\$41,000	\$44,000	-\$1,000	-2.2%
Transfer To Imrf	500-000-950-5000	\$21,500	\$22,000	\$17,500	\$19,000	-\$3,000	-13.6%
Transfer To City Hall	500-000-950-6000	\$12,363	\$11,400	\$12,970	\$18,300	\$6,900	60.5%
Total Other Financing Uses:		\$175,263	\$150,000	\$142,070	\$325,612	\$175,612	117.1%
Total Expense Objects:		\$2,455,890	\$3,077,865	\$2,768,685	\$3,194,016	\$116,151	3.8%

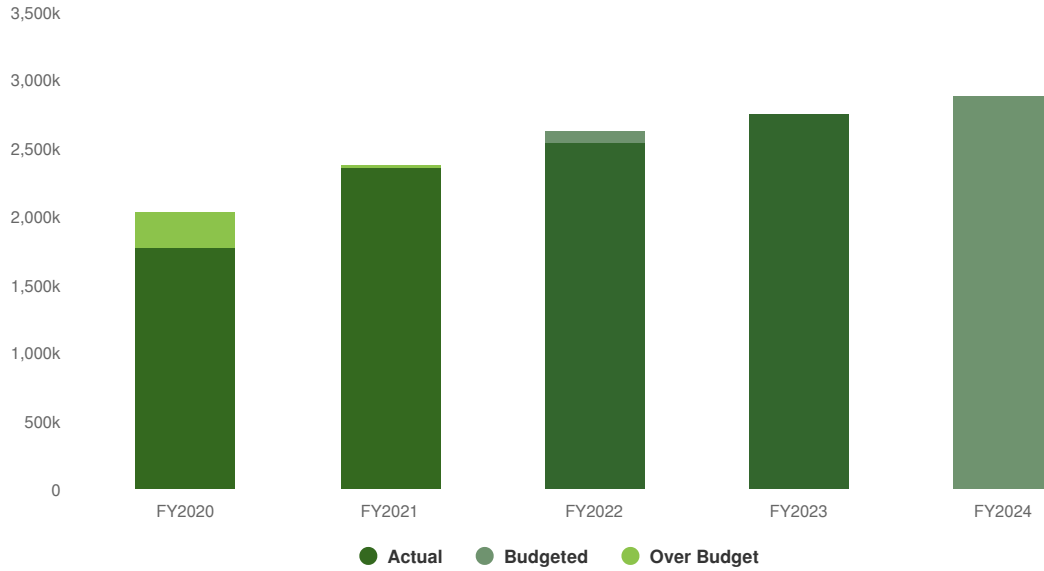
Summary of Fund Revenue

The consumption rates effective May 1, 2023 are \$5.20 per 1,000 gallons. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2022, the CPI-WTS was 4.95%. 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 will be 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, 2023 is \$16.60 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.

\$2,887,130 **\$136,030**
(4.94% vs. prior year)

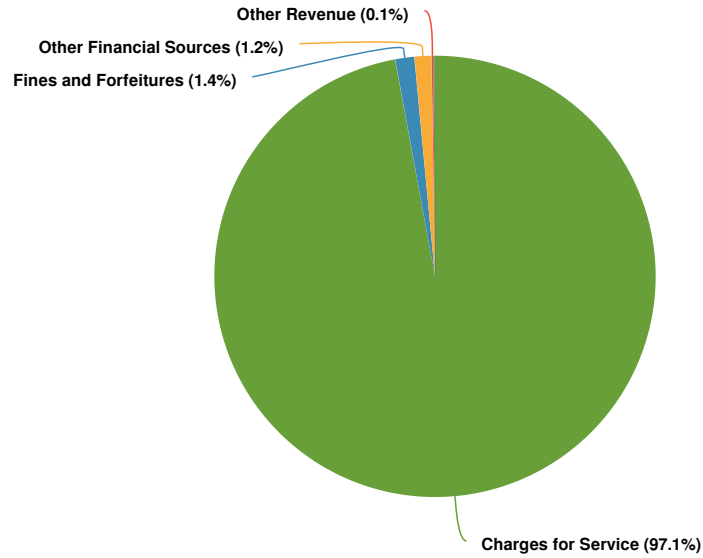


Water Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Intergovernmental Revenues							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Grant Proceeds	500-000-340-4500	\$1,646	\$2,000	\$1,950	\$2,800	\$800	40%
Total Intergovernmental Revenues:		\$1,646	\$2,000	\$1,950	\$2,800	\$800	40%
Fines and Forfeitures							
Forfeited Inspection Fees	500-000-350-3000	\$0	\$1,000	\$0	\$0	-\$1,000	-100%
Water Late Pmt/Restoration Fee	500-000-350-5000	\$34,474	\$41,000	\$42,500	\$40,000	-\$1,000	-2.4%
Total Fines and Forfeitures:		\$34,474	\$42,000	\$42,500	\$40,000	-\$2,000	-4.8%
Charges for Service							
Metered Water Sales	500-000-360-1000	\$1,384,557	\$1,462,600	\$1,405,000	\$1,440,000	-\$22,600	-1.5%
Pumphouse Sales	500-000-360-1100	\$2,446	\$4,000	\$2,800	\$3,000	-\$1,000	-25%
Sale Of Water Meters / Radios	500-000-360-2000	\$4,230	\$4,000	\$6,000	\$4,000	\$0	0%
Technology Fee	500-000-360-3000	\$295,374	\$295,000	\$295,000	\$295,000	\$0	0%
Infrastructure Fixed Fee	500-000-360-4000	\$798,654	\$920,000	\$969,000	\$1,062,000	\$142,000	15.4%
Total Charges for Service:		\$2,485,261	\$2,685,600	\$2,677,800	\$2,804,000	\$118,400	4.4%
Fees							
Water Construction Fee	500-000-370-5200	\$1,200	\$1,000	\$500	\$500	-\$500	-50%
Total Fees:		\$1,200	\$1,000	\$500	\$500	-\$500	-50%
Other Revenue							
Interest Revenue	500-000-380-1000	\$2,181	\$3,000	\$3,000	\$3,000	\$0	0%
Insurance Proceeds	500-000-380-3000	\$0	\$0	\$10,745	\$0	\$0	0%
Miscellaneous Revenue	500-000-380-9000	\$1,651	\$1,000	\$1,800	\$1,000	\$0	0%
Total Other Revenue:		\$3,832	\$4,000	\$15,545	\$4,000	\$0	0%
Other Financial Sources							
Transfer From Sewer Fund	500-000-390-2000	\$20,393	\$16,500	\$10,000	\$5,250	-\$11,250	-68.2%
Transfer from Cap. Repl.	500-000-390-7500	\$0	\$0	\$0	\$30,580	\$30,580	N/A



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Other Financial Sources:		\$20,393	\$16,500	\$10,000	\$35,830	\$19,330	117.2%
Total Revenue Source:		\$2,546,806	\$2,751,100	\$2,748,295	\$2,887,130	\$136,030	4.9%

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	Est. Act. FY2023	Budget FY2024	Total
Revenue	4,386	344,956	608,283	798,654	969,000	1,062,000	3,787,279
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	81,361			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	463,750	562,500	1,425,673
Hilldale Ave. Impr. Constr. Eng.				63,020	52,500	56,250	171,770
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
Parr Hue Water Main				13,349			13,349
Water Main Replacement					25,000		25,000
Wells 11 & 12 Water Upgrade					65,000		65,000
Chlorine Detection Sensors					6,000		6,000
WTP2 Filter & Softener Media Repl.					260,000		260,000
WTP Loop Main					10,000	140,000	150,000
Hydrants				9,245			9,245
Wells 7 and 8					86,000		86,000
Freedom Parkway Water Main Repl.						250,000	250,000
WTP1 PLC Improvements						75,000	75,000
Business 24 Water Main Design Eng.						50,000	50,000
Total Expenses	30,375	112,820	1,246,421	712,351	968,250	1,133,750	4,203,967
Revenue over (under) Expenses	(25,989)	232,136	(638,138)	86,303	750	(71,750)	(416,688)



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.

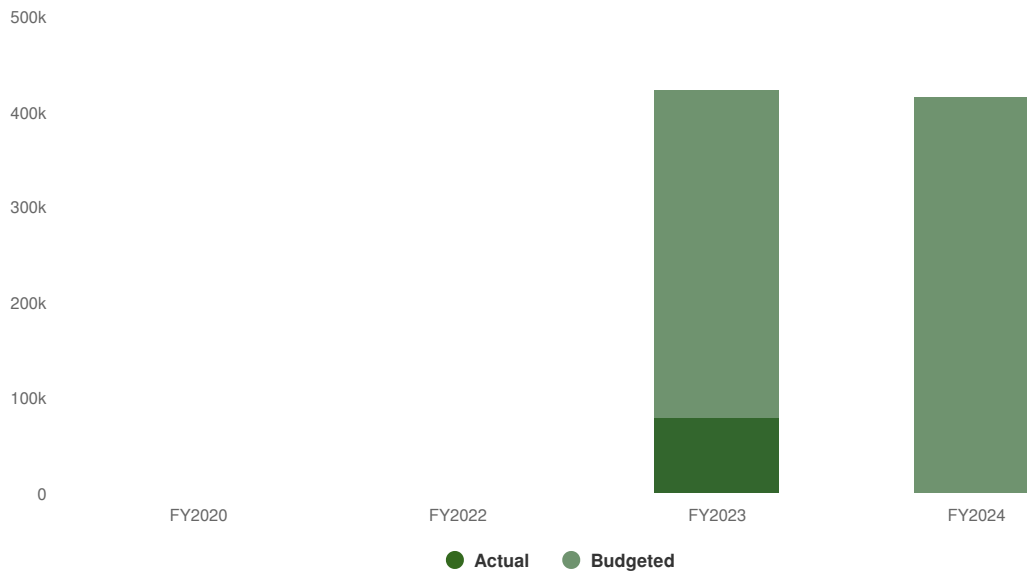
Summary of Fund Expenditures

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 FY2024 for a chlorination upgrade at Water Plant 1.

Proposed Expenditures

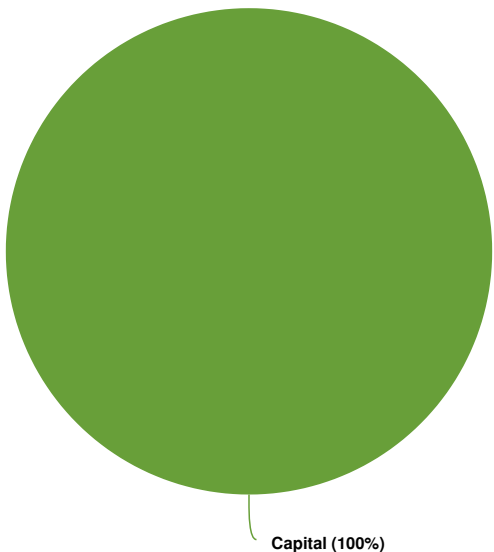
\$415,000 **-\$8,000**
(-1.89% vs. prior year)

Water Connection Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purch. Sys. - Conn. Fees	500-502-800-3000	\$0	\$360,000	\$0	\$390,000	\$30,000	8.3%
Purch. Eng. - Conn. Fees	500-502-800-3100	\$0	\$63,000	\$78,500	\$25,000	-\$38,000	-60.3%
Total Capital:		\$0	\$423,000	\$78,500	\$415,000	-\$8,000	-1.9%
Total Expense Objects:		\$0	\$423,000	\$78,500	\$415,000	-\$8,000	-1.9%

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.

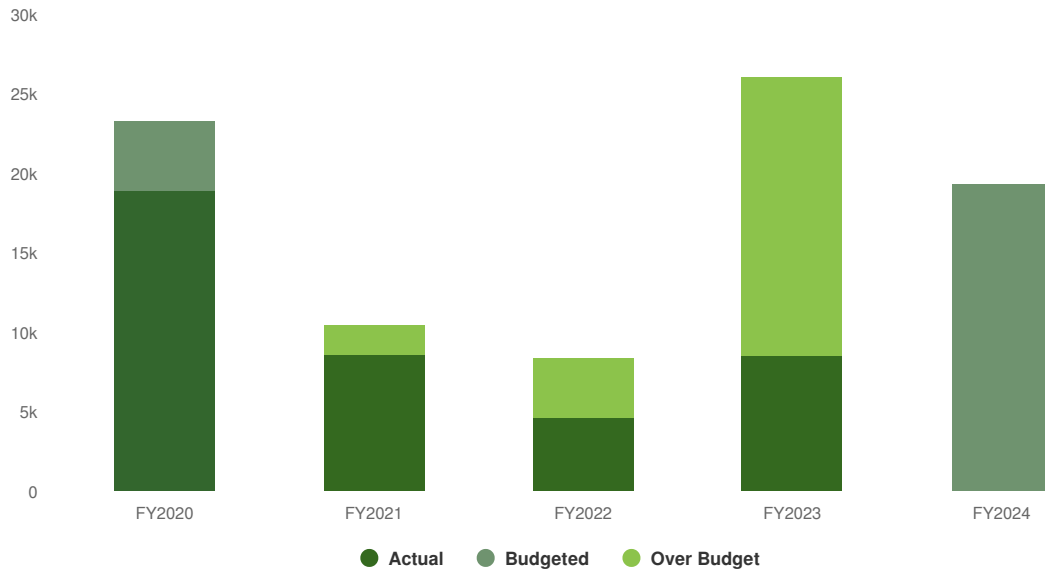
\$19,300

\$10,800

(127.06% vs. prior year)

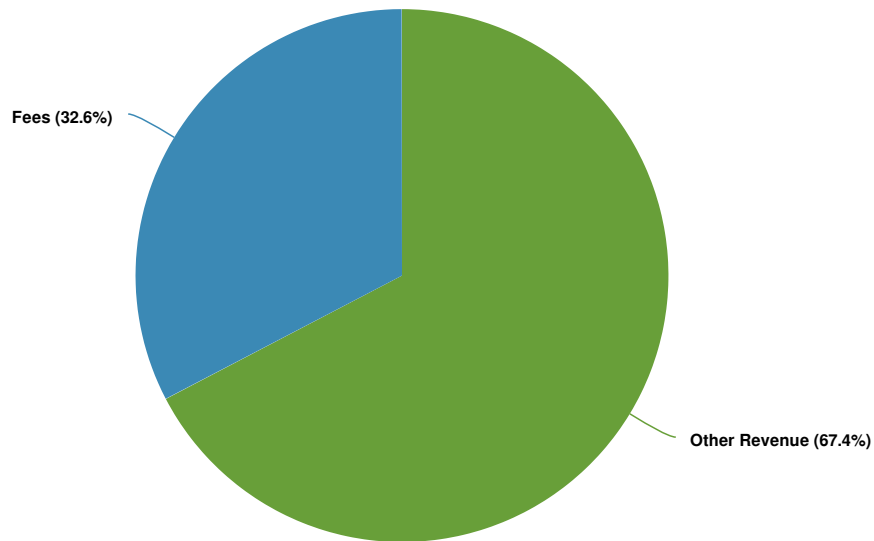


Water Connection Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Fees							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Water Connection Fees	500-502-370-5000	\$5,083	\$6,300	\$15,000	\$6,300	\$0	0%
Total Fees:		\$5,083	\$6,300	\$15,000	\$6,300	\$0	0%
Other Revenue							
Interest Revenue	500-502-380-1000	\$3,283	\$2,200	\$11,000	\$13,000	\$10,800	490.9%
Total Other Revenue:		\$3,283	\$2,200	\$11,000	\$13,000	\$10,800	490.9%
Total Revenue Source:		\$8,366	\$8,500	\$26,000	\$19,300	\$10,800	127.1%



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.

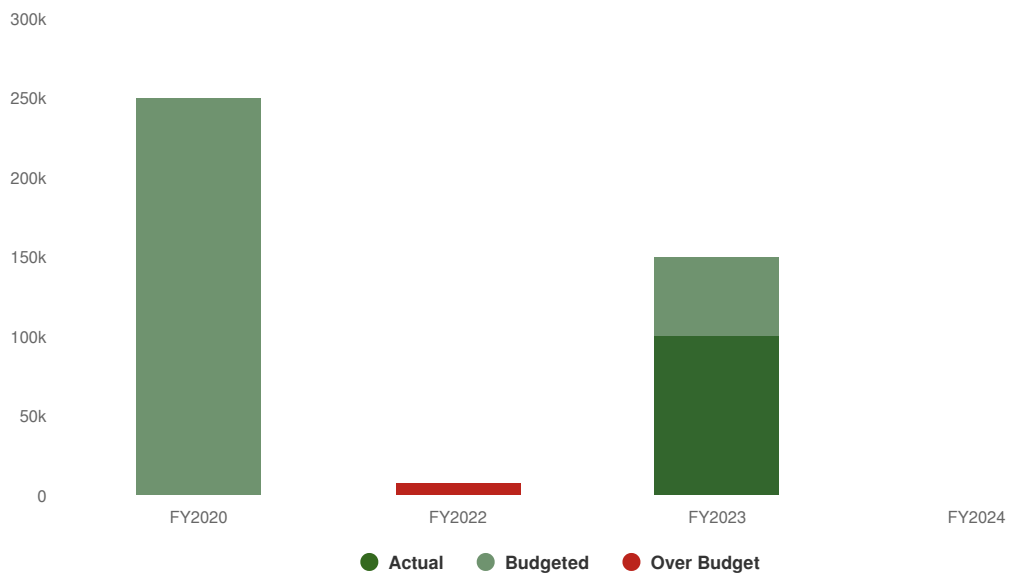
Summary of Fund Expenditures

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 FY2024 from the Water Subdivision Development Fee Account.

Proposed Expenditures

\$0 **-\$150,000**
(-100.00% 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	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects							
Capital							
Purch. Sys. - Sub. Dev. Fees	500-501-800-3000	\$0	\$150,000	\$100,000	\$0	-\$150,000	-100%
Purch. Eng. - Sub. Dev. Fees	500-501-800-3100	\$7,500	\$0	\$0	\$0	\$0	N/A
Total Capital:		\$7,500	\$150,000	\$100,000	\$0	-\$150,000	-100%
Total Expense Objects:		\$7,500	\$150,000	\$100,000	\$0	-\$150,000	-100%

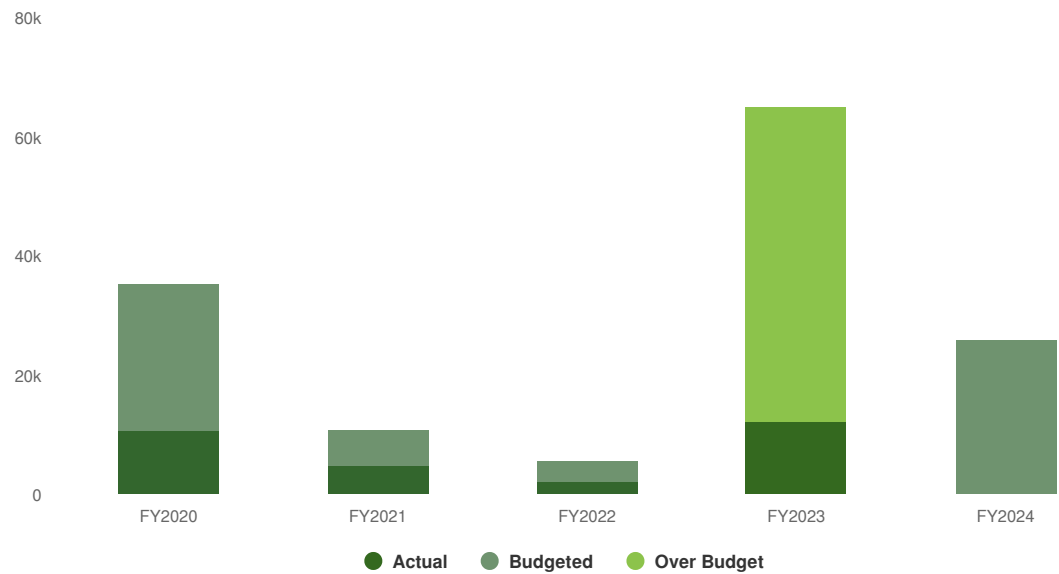
Summary of Fund Revenue

The City charges a Water Subdivision Development Fee in the amount of \$1,067.50 per residential dwelling unit and \$3,180.00 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.

\$26,000 **\$14,000**
(116.67% vs. prior year)

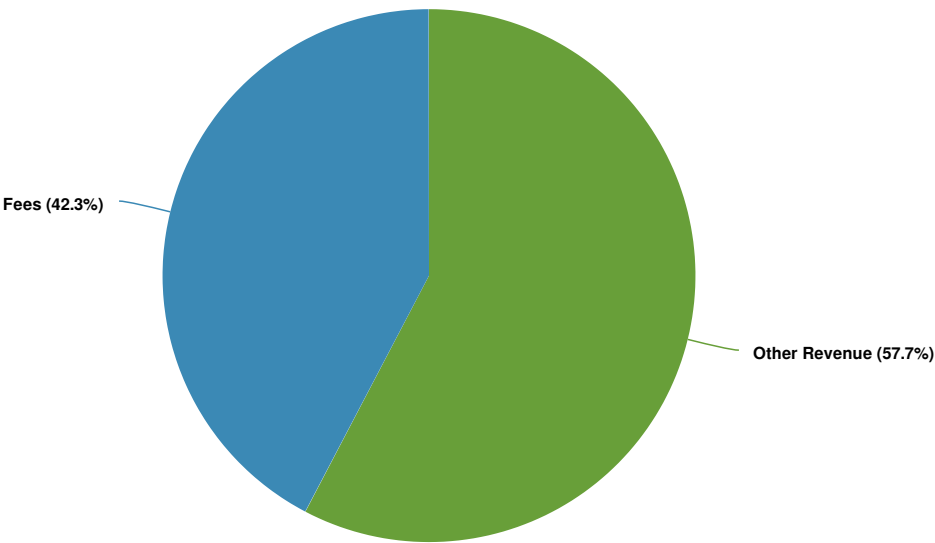


Water Subdivision Development Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Fees							
Subdivision Development Fees	500-501-370-5100	\$928	\$11,000	\$52,000	\$11,000	\$0	0%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Total Fees:		\$928	\$11,000	\$52,000	\$11,000	\$0	0%
Other Revenue							
Interest Revenue	500-501-380-1000	\$1,085	\$1,000	\$13,000	\$15,000	\$14,000	1,400%
Total Other Revenue:		\$1,085	\$1,000	\$13,000	\$15,000	\$14,000	1,400%
Total Revenue Source:		\$2,012	\$12,000	\$65,000	\$26,000	\$14,000	116.7%



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 FY2024 from the Water Tower Reserve Account.

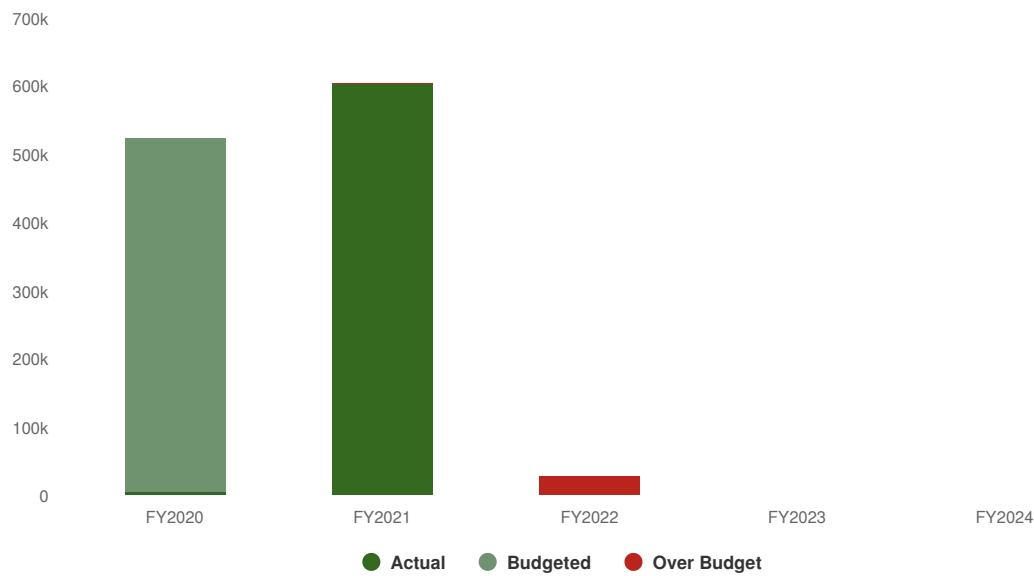
Proposed Expenditures

\$0

\$0

(% vs. prior year)

Water Tower Reserve Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2022 Actual	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Expense Objects						
Capital						
Purchase - System Constr.	500-503-800-3000	\$28,185	\$0	\$0	\$0	N/A
Total Capital:		\$28,185	\$0	\$0	\$0	N/A
Total Expense Objects:		\$28,185	\$0	\$0	\$0	0%

Summary of Fund Revenue

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

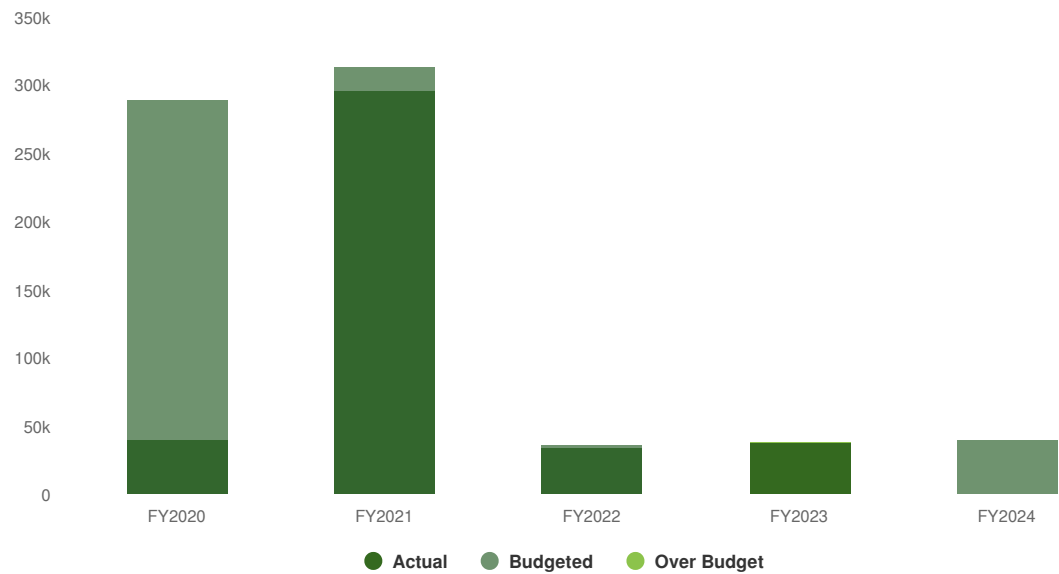
\$39,700

\$2,500

(6.72% vs. prior year)

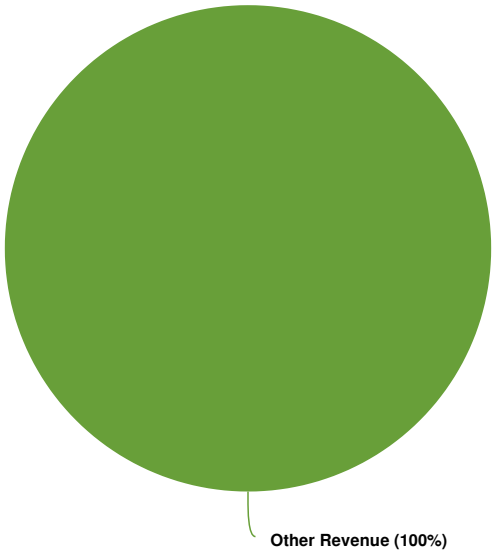


Water Tower Reserve Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue							



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2023 Estimated Actual	FY2024 Budget	FY2024 Budget vs. FY2023 Budget (\$ Change)	FY2024 Budget vs. FY2023 Budget (% Change)
Interest Income	500-503-380-1000	\$619	\$0	\$1,300	\$1,500	\$1,500	N/A
Rental Income	500-503-380-2000	\$33,101	\$37,200	\$37,200	\$38,200	\$1,000	2.7%
Total Other Revenue:		\$33,720	\$37,200	\$38,500	\$39,700	\$2,500	6.7%
Total Revenue Source:		\$33,720	\$37,200	\$38,500	\$39,700	\$2,500	6.7%



CAPITAL IMPROVEMENTS



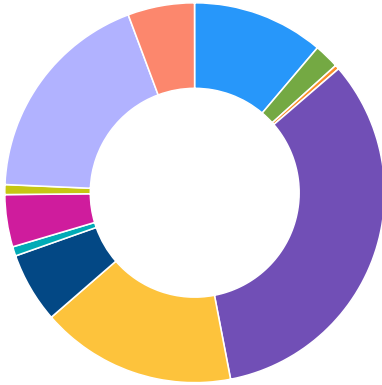
Capital Improvements: One-year Plan

Total Capital Requested

\$14,871,250

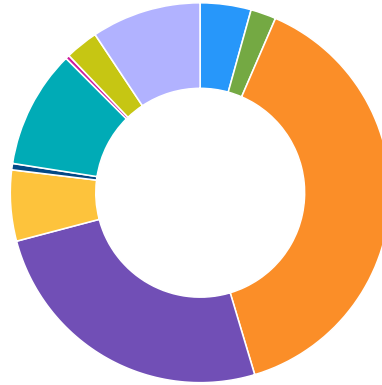
39 Capital Improvement Projects

Total Funding Requested by Department



Building Maintenance Fund (11%)	\$1,663,000.00
Capital Equipment Replacement Fund (2%)	\$318,000.00
Cemetery Fund (0%)	\$55,000.00
Freedom Parkway/Lakeshore Dr. Impr. Fund (33%)	\$4,950,000.00
Hilldale Ave Impr. Fund - Streets (17%)	\$2,475,000.00
Motorized Equipment Replacement Fund (6%)	\$892,000.00
Safe Routes to Schools Fund (1%)	\$117,000.00
Sewer Fund (4%)	\$660,000.00
STP Expansion - Phase 2B (1%)	\$125,000.00
Streets (19%)	\$2,771,250.00
Water fund (6%)	\$845,000.00
TOTAL	\$14,871,250.00

Total Funding Requested by Source



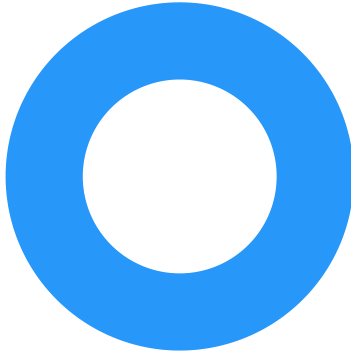
Building Maintenance Fund (4%)	\$640,000.00
Capital Equipment Replacement Fund (2%)	\$318,000.00
General Fund - Streets (39%)	\$5,743,250.00
Grant Proceeds (26%)	\$3,770,500.00
MERF (6%)	\$892,000.00
Rental Income (1%)	\$80,000.00
Sewer Fund (10%)	\$1,483,750.00
Storm Water Management Fund (0%)	\$50,000.00
Water Connection Fees (3%)	\$415,000.00
Water Fund (9%)	\$1,378,750.00
TOTAL	\$14,771,250.00



Capital Costs Breakdown

Cost Savings & Revenue Breakdown

There's no data for building chart



● Capital Costs (100%)

\$14,871,250.00

TOTAL

\$14,871,250.00

Freedom Parkway/Lakeshore Dr. Impr. Fund Requests

Itemized Requests for 2024

Freedom Parkway

\$4,950,000

The extension of Freedom parkway from it's eastern termini to Cummings.

Total: \$4,950,000

Streets Requests

Itemized Requests for 2024

Jackson Street Pedestrian Bridge

\$65,000

The replacement of a pedestrian bridge at the end of Jackson Street.

Nofsinger Realignment

\$2,406,250

The realignment of existing Nofsinger from Santa Fe to Cruger.

Streets Curb/Gutter Improvements

\$100,000

New Curb/Gutter

Wilmor Road Mill & Overlay

\$200,000

Mill and overlay N. Wilmor Road from Peoria to Newcastle

Total: \$2,771,250



Hilldale Ave Impr. Fund - Streets Requests

Itemized Requests for 2024

Hilldale Construction - Section 3

\$2,475,000

Reconstruction of Hilldale Avenue from Main Street to West.

Total: \$2,475,000

Safe Routes to Schools Fund Requests

Itemized Requests for 2024

North/Grant SRTS

\$117,000

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

Total: \$117,000

Water fund Requests

Itemized Requests for 2024

Water Main New Construction

\$150,000

Install New Water Main

Water Treatment Plant #1 Chlorine Improvements

\$415,000

New Post Chlorine Feed System at Water Treatment Plant #1

Water Treatment Plant #1 PLC Improvements

\$75,000

Water Treatment Plant #1 PLC Improvements

WTP #2 Air Valve Replacement

\$40,000

New 6" & 8" Actuated Air Valves

WTP #2 Looped Water Main

\$140,000

2nd Water Main at WTP #2

WTP Wells #11 and #12 Improvements

\$25,000

Wells #11 and #12 Improvements

Total: \$845,000



Sewer Fund Requests

Itemized Requests for 2024

Sewer Central Liftstation SCADA Improvements	\$110,000
Sewer Central Liftstation SCADA Improvements	
Sewer CIPP Main Lining	\$300,000
CIPP Lining Sewer Mains	
Sewer Main New Construction	\$50,000
Construct New Sewer Mains	
Sewer Sludge Drying Beds Catwalk Improvements	\$45,000
Catwalk used to safely pour Sludge Drying Beds	
Sludge Storage Tank Maintenance	\$45,000
Preventive Maintenance Improvements on Sludge Tank's Outside.	
Televising Sewer Mains	\$60,000
Televising 2 Collector Trunk Line.	
WWTP Sludge Drying Bed Catwalk	\$50,000
Build Catwalk for Operators to pour Sludge Drying Beds safely.	
Total: \$660,000	



Building Maintenance Fund Requests

Itemized Requests for 2024

Cemetery Vehicle/Equipment Building

\$50,000

New Building for Equipment, Vehicles and office

Evidence and Property Facility

\$883,000

The project would replace a damaged and substandard evidence and seized property storage function, providing a safe workplace for employees responsible for that function and an environment for preservation of the evidentiary value of and tracking...

Fire Department Parking Lot

\$115,000

Repave the Fire Department Parking Lot

Legion Road Concrete Improvements

\$90,000

Add Concrete to Legion Road Facility Parking Lot

Parking Lot - 305 Walnut Street

\$90,000

Construction of a parking lot adjacent to City Hall at 305 Walnut Street.

Public Works Cold Storage Building Improvements

\$85,000

Public Works Cold Storage 700 Woodland Trail. New roof and outer walls.

Public Works Combined Facility

\$100,000

Currently, Public Works functions are decentralized. A proposed building to combine departments currently being housed at Jefferson Street and Legion Road would provide for more efficient operations.

Public Works Facility

\$200,000

New Public Works Facility

Water Treatment Plant #1 Roof Replacement

\$50,000

Replace Roof at WTP #1

Total: \$1,663,000



Motorized Equipment Replacement Fund Requests

Itemized Requests for 2024

Excavator	\$100,000
------------------	------------------

Excavator to work on water and sewer main breaks and stormwater initiatives.

Lin-1 Single Axle Plow Truck	\$250,000
-------------------------------------	------------------

Lin-1 Single Axle Plow Truck

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

Lin-2 Single Axle Plow Truck

Lin-23 Single Axle Plow Truck	\$250,000
--------------------------------------	------------------

Lin-23 Single Axle Plow Truck

Street/Cemetery Mowers	\$42,000
-------------------------------	-----------------

2 Cemetery Zero Turn Mowers 1 Street Zero Turn Mower

Total: \$892,000

Cemetery Fund Requests

Itemized Requests for 2024

Cemetery Road Paving Improvements	\$55,000
--	-----------------

Paving 2 Cemetery Roads

Total: \$55,000

Capital Equipment Replacement Fund Requests

Itemized Requests for 2024

File Server - City Hall	\$23,000
--------------------------------	-----------------

Replacement file server for City Hall. The current one was purchased in FY18-19 and IT360 recommends replacement.

Godwin Pump 6"	\$45,000
-----------------------	-----------------

Distribution and Collections Godwin Pump 6"

WWTP New Generator	\$250,000
---------------------------	------------------

New Generator WWTP

Total: \$318,000



STP Expansion - Phase 2B Requests

Itemized Requests for 2024

Sewer Treatment Plant Expansion, Phase 2B	\$125,000
--	------------------

Construct a new interceptor sewer from the demolished WWTP1 to WWTP2. Cost is uncertain

Total: \$125,000



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

