



City of Washington Annual Budget FY2026





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INTRODUCTION



City of Washington - Annual Budget

Gary W. Manier, *Mayor*
Valeri L. Brod, *City Clerk*
Carol J. Crocker, *City Treasurer*
Richard A. Russo, *City Attorney*

Alderpersons

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

Staff

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 7, 2025

Mayor Manier and Council Members:

Attached is the proposed budget for the City of Washington, Illinois for the fiscal year May 1, 2025 through April 30, 2026. This document reflects the collaborative efforts of the City's elected officials and staff. Department Heads/Managers - Finance Director Joanie Baxter, City Engineer Dennis Carr, Planning & Development Director Jon Oliphant, Police Chief Mike McCoy, and Deputy Chief Jeff Stevens

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 FY2026 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 \$35,686,226 to meet the City's anticipated expenses for the fiscal year beginning May 1, 2025, a \$5,720,606 or 13.8% decrease 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 47% of total budgeted expenditures when including transfers.

The proposed budget continues to include significant reinvestment in the City's infrastructure, most notably to maintain aging streets and utility distribution systems. Capital expenditures are estimated to total approximately \$16.3M in the coming year, 45.8% of total budgeted expenses, including \$3.9M for capital expenditures that have been fully funded in the Capital Replacement, Building Maintenance, and Motorized Equipment Replacement Funds or are partially funded by Grant Proceeds.



Personnel expenses are estimated to total \$10.27M in FY2026 and account for 28.8% of total expenditures. Total City employment (73.56 FTE) represents an increase of 1.86 FTE compared to the prior year due to the addition of one Police Officer in the Police Department, a part-time Office Assistant at City Hall and two partial-year trainees for the replacement of the Finance Director and Building and Zoning Coordinator. About 46% of the City's workforce is engaged in public safety services; 42% is committed to public works; 8% to general administration and cemetery and 4% to planning, zoning and economic development. Joining the Intergovernmental Personnel Benefit Cooperative (IPBC) during FY2018 has proven to be a wise decision in containing health insurance costs. With the increase of 8.6% effective January 1, 2026, the nine-year total still shows a net increase of less than 12%. As a result, the City has realized significant savings in health care costs over the past nine years.

Operations costs are projected to increase by about \$250,608 or a modest 3.5% in the coming year. Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment, and public infrastructure (streets, sidewalks, storm sewers); training; property insurance; chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various commodities. Annual debt service expenses of \$1.6M is an increase of \$205,514 over the prior year which reflects the first full payment on the 2023 Stormwater Management GO Bond. Of this total, \$526,700 is payable from sewer revenues, \$262,000 from water revenues, and \$828,625 is payable from General Fund income, including the Stormwater Management GO Bond debt service paid from the .5% Home Rules Sales Tax for Stormwater Management that was effective July 1, 2022.

REVENUE OVERVIEW

Sales and use taxes make up the largest source of monies to fund the FY2026 budget. These revenues are generated from four component parts: the 1% municipal sales tax (\$4M), the 1.25% home rule sales tax (\$3.21M), the additional .5% home rule sales tax for infrastructure and for stormwater management (\$1.31M each), and the local use tax (\$315,000). Revenues remained strong throughout FY2025; however, it is anticipated that the local use tax will show a significant drop per IML projections, thus a decrease of \$360,000 is reflected. Sales taxes have been boosted by the Internet sales tax that was effective January 2021 and continue to positively impact revenue. Projections are still remaining conservative, especially in light of the elimination of the 1% sales tax on groceries and medicine as approved by the legislature, which will directly impact the City, should the revenue source not be restored through a locally-imposed tax.

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 \$1.3M of surplus funds, including the final funding for the Evidence Building, the resulting ending unrestricted General Fund balance of \$14.3M is still 79% of total expenditures as compared to the minimum standard balance of 25% of budgeted expenditures.

CHALLENGES & OPPORTUNITIES

The U.S. economy is somewhat in a holding period due to new policies and initiatives by the Trump Administration and it remains to be seen if there will be any impact locally. 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 FY2026 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



In summary, the development of the budget began in December 2024 and has included four (5) public meetings including a Public Hearing. We 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,

Joanie Baxter, Budget Officer



FY2026 Position Budgeting Report

CITY OF WASHINGTON FY2026 POSITION BUDGETING REPORT

Department	Base Salary - Full-Time	Part-Time based on FTE
Administration	236,797	41,673
Engineering	283,011	
Finance	459,477	101,744
Planning & Development	198,202	
Public Safety	2,609,721	89,397
Public Works	1,537,076	69,414
Elected Officials	69,432	42,973
	5,393,717	345,201

ADMINISTRATION

Position	Base Salary - Full-Time	Part-Time based on FTE
City Administrator	174,000	
Administrative Assistant	62,797	
Human Resource Manager		41,673

ENGINEERING

Position	Base Salary - Full-Time	Part-Time based on FTE
City Engineer	144,908	
Engineering Tech	68,098	
GIS Specialist	70,004	

FINANCE

Position	Base Salary - Full-Time	Part-Time based on FTE
Finance Director	145,638	
Deputy Finance Director (4 months)	43,329	
Customer Service Supervisor	79,198	
Finance Support Specialist	70,489	
Customer Service Specialist II	68,770	
Customer Service Specialist II	52,053	
P-T Accountant		86,349
P-T Office Assistant		15,395

PLANNING & DEVELOPMENT

Position	Base Salary - Full-Time	Part-Time based on FTE
Planning & Development Director	116,298	
Building & Zoning Coordinator	70,004	
Planner/Building & Zoning Coord. (2 months)	11,900	



CITY OF WASHINGTON
FY2026 POSITION BUDGETING REPORT

PUBLIC SAFETY

Position	Base Salary - Full-Time	Part-Time based on FTE
Police Chief	150,529	
Deputy Chief	118,753	
Sergeant	97,638	
Sergeant	96,786	
Sergeant	95,934	
Sergeant (2)	95,082	
Sergeant	92,523	
Patrol Officer	86,301	
Patrol Officer (2)	85,549	
Patrol Officer (2)	84,795	
Patrol Officer	84,043	
Patrol Officer (3)	83,289	
Patrol Officer (2)	81,782	
Patrol Officer (2)	74,611	
Patrol Officer	70,294	
Patrol Officer (4)	63,065	
Patrol Officer	61,462	
P-T Sergeant (3)		17,398
P-T Officer (5)		32,602
Administrative Assistant	70,489	
Administrative Officer	62,797	
Police Admin. Support Specialist (2)	61,266	
Police Admin. Support Specialist	53,879	
P-T Police Admin. Support Specialist		39,397



CITY OF WASHINGTON
FY2026 POSITION BUDGETING REPORT

PUBLIC WORKS

Position	Base Salary - Full-Time	Part-Time based on FTE
Public Works Director	121,650	
Water Treatment Plant Supervisor	83,103	
Water Treatment Plant Operator	71,584	
Water Treatment Plant Assistant Operator	59,690	
	-	
Sewer Treatment Plant Supervisor	83,103	
Sewer Treatment Plant Laborer	66,531	
Sewer Treatment Plant Laborer	49,540	
Sewer Treatment Plant Laborer	46,164	
	-	
Distribution and Collections Supervisor	70,283	
Distribution and Collections Foreman	59,183	
Distribution and Collections Laborer	52,916	
Distribution and Collections Laborer	52,916	
Distribution and Collections Laborer	49,540	
Distribution and Collections Laborer	47,841	
	-	
Streets Supervisor	70,283	
Fleet Mechanic	73,460	
Streets Foreman	69,885	
Streets Laborer	64,810	
Streets Laborer	61,390	
Streets Laborer	59,690	
Streets Laborer (2)	57,991	
Streets Laborer	54,615	
Streets Laborer	52,916	
Grounds Maintenance		69,414

ELECTED OFFICIALS*

Position	Full-Time per Ordinance	Part-Time per Ordinance
Mayor		14,449
Treasurer		13,642
Clerk	69,432	
Alderspersons (total for 8)		14,882

*increased by CPI of 2.9% effective 5/1/2025



FY2026 Employee Distribution by Fund Report

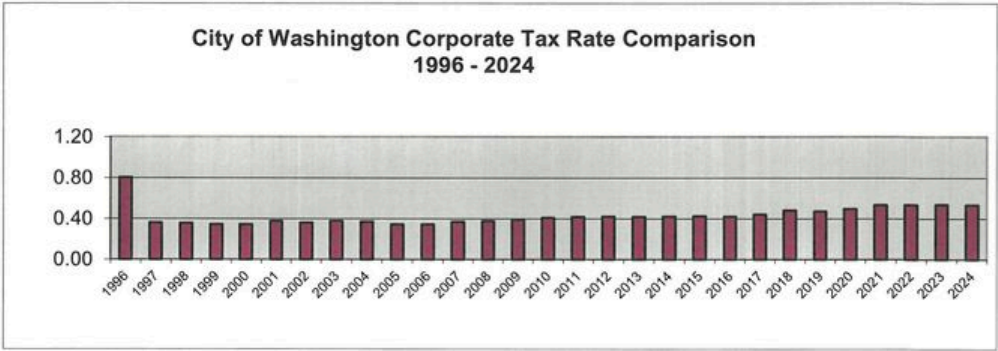
FY2026 EMPLOYEE DISTRIBUTION BY FUND (excluding Elected Officials)													
Employees	Position	L/A	C.H.	Street	Police	P&Z	T/EDC	Cem.	Water	Sewer	MERF	TIF2	Total
TBA	Administrator	0.85							0.05	0.05		0.05	1.00
McCoy	Police Chief				1.00								1.00
Baxter	Finance Director	0.80							0.10	0.10			1.00
TBA	Deputy Finance Director	0.25							0.04	0.04			0.33
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
Boyer	Building & Zoning Coord.					0.80	0.20						1.00
TBA	Planner/B & Z Coord.					0.14	0.03						0.17
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	Fleet Mechanic										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 Asst. Operator			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
Hoffmann	STP Laborer			0.05						0.95			1.00
Kent	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
Brown	Laborer I			0.10					0.45	0.45			1.00
Lenover-Shields	Laborer I			0.10					0.45	0.45			1.00
Brownfield	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 II			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
McCarthy	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				6.00								6.00
(All)	Police Officer				19.00								19.00
Full-Time Total		3.60	0.15	11.05	32.15	1.74	0.58	0.50	7.99	9.39	1.20	0.15	68.50
P-T Employees (FTE)													
Glueck	P-T Accountant	0.68							0.08	0.09			0.85
Chambers	P-T HR Manager	0.35		0.05					0.05	0.05			0.50
TBA	P-T Office Assistant	0.09				0.09			0.09	0.09			0.36
(All)	P-T Pol. Admin. Supp. Spec.				0.75								0.75
(All)	P-T Police Officer				0.80								0.80
(All)	Grounds Mtnc.			0.90				0.90					1.80
Part-Time Total		1.12	0.00	0.95	1.55	0.09	0.00	0.90	0.22	0.23	0.00	0.00	5.06
FTE TOTAL		4.72	0.15	12.00	33.70	1.83	0.58	1.40	8.21	9.62	1.20	0.15	73.56



Property Tax Rate Comparison Chart

CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2024																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	EMA	IMRF	SSV 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	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	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	0.0647	0.0099	0.0500	0.1155	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	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0483	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	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	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	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	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	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	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	1.1345
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	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	1.0658
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	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	0.9738
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	0.8886
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	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1874	0.0000	0.0187	0.0586	0.0096	0.0000	0.0000	0.3600
99	0.0968	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	0.3367
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	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	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	0.3624
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	0.3761
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	0.3423
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	0.3424
07	0.1193	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	0.3706
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	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	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	0.4103
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	0.4173
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	0.4212
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	0.4192
14	0.0863	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	0.4195
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	0.4253
16	0.0570	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1034	0.0786	0.1456	0.0262	0.0093	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	0.4402
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	0.4729
19	0.0000	0.0000	0.0000	0.0247	0.0501	0.0000	0.0000	0.0012	0.0990	0.0846	0.1782	0.0287	0.0083	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	0.4942
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	0.5347
22	0.0195	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	0.5351
23	0.0236	0.0000	0.0000	0.0218	0.0443	0.0000	0.0000	0.0010	0.0883	0.0850	0.2360	0.0292	0.0076	0.0000	0.0000	0.5368
24	0.0217	0.0000	0.0000	0.0384	0.0713	0.0000	0.0000	0.0009	0.0835	0.0828	0.1998	0.0298	0.0073	0.0000	0.0000	0.5355

Property Tax Rate Comparison Graph



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*
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%
2023	\$394,272,725	8.07%	\$2,153,958	10.35%	3.40%
2024	\$429,006,947	8.81%	\$2,324,935	7.94%	2.99%
2015 to 2024 Growth	\$91,091,765	26.96%	\$914,685	64.86%	30.15%
2020 to 2024 Growth	\$72,378,194	20.30%	\$595,645	34.44%	22.19%

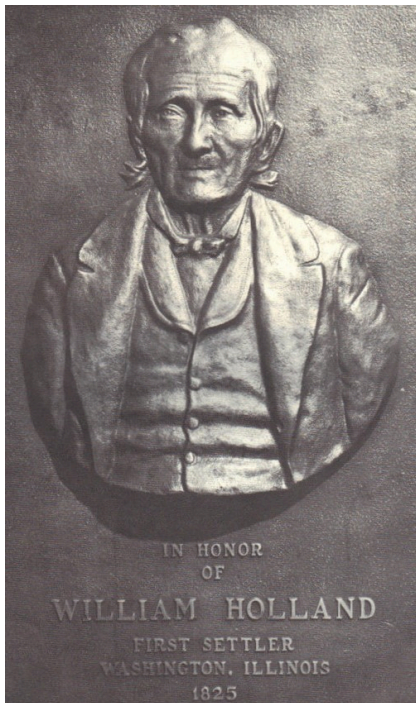
*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)



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 Jacquin's 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

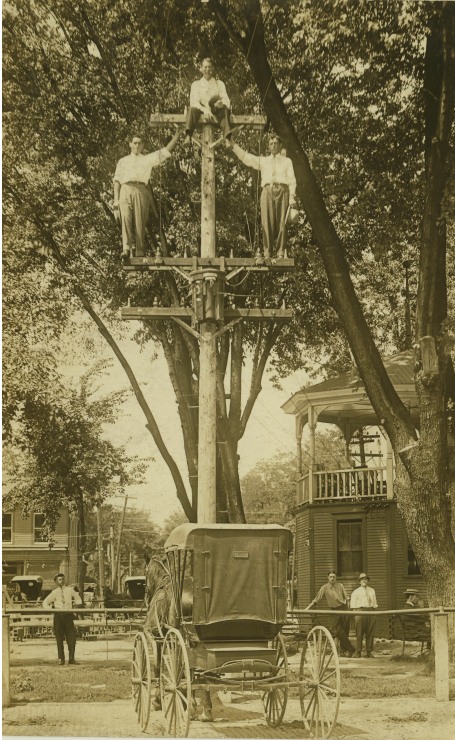
The first Physician, Dr. R. F. Goodwin of Vermont, located here in 1832. He was a successful Physician and also a good business man. He and Dr. G. P. Wood were for several years partners in business and were the proprietors of Goodwin and Wood's addition to Washington. Dr. G. P. Wood removed here from 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

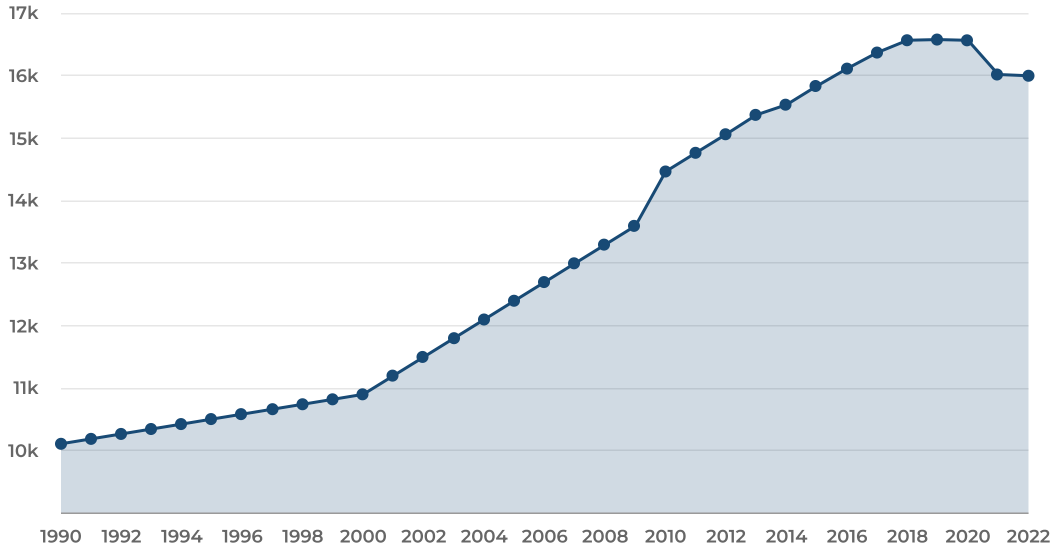
15,988

▼ **.1%**
vs. 2021

GROWTH RANK

1164 out of **2735**

Municipalities in Illinois



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



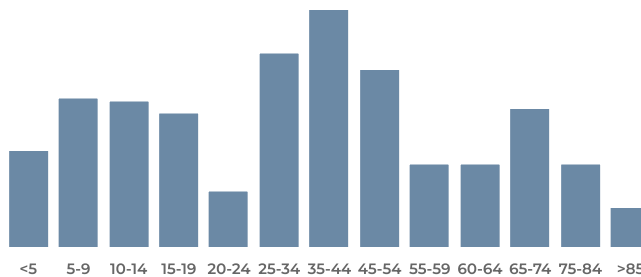
DAYTIME POPULATION

13,868

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

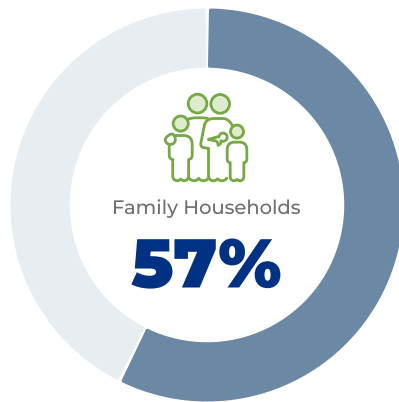


Household Analysis

TOTAL HOUSEHOLDS

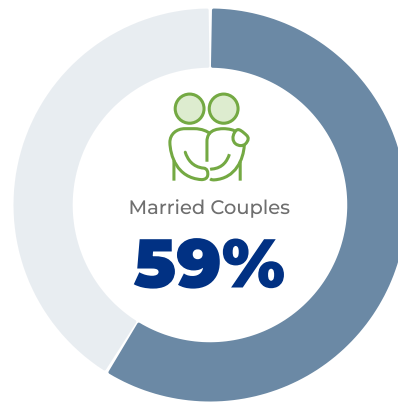
6,088

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.



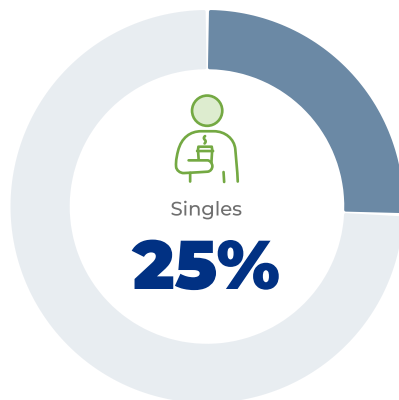
▲ 24%

higher than state average



▲ 24%

higher than state average



▼ 13%

lower than state average



▲ 10%

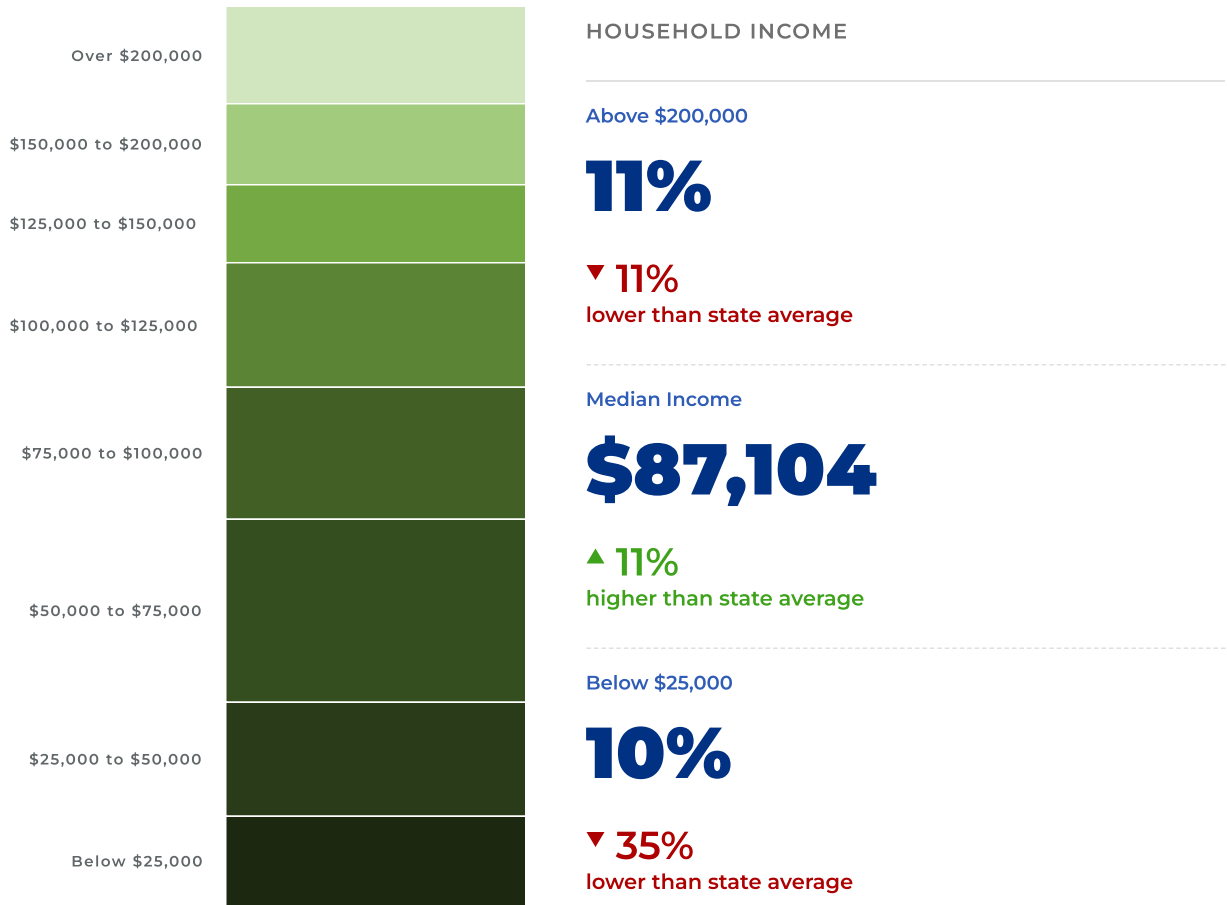
higher than state average

** 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

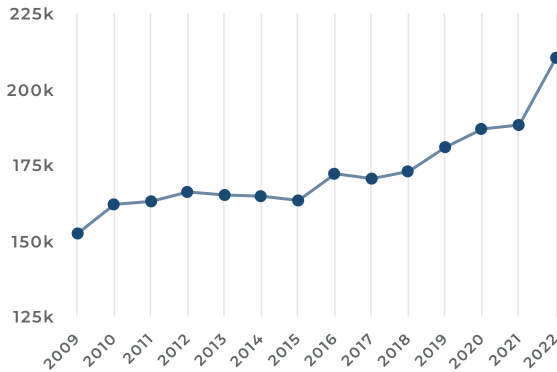


Housing Overview



2022 MEDIAN HOME VALUE

\$210,400



* Data Source: 2022 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.

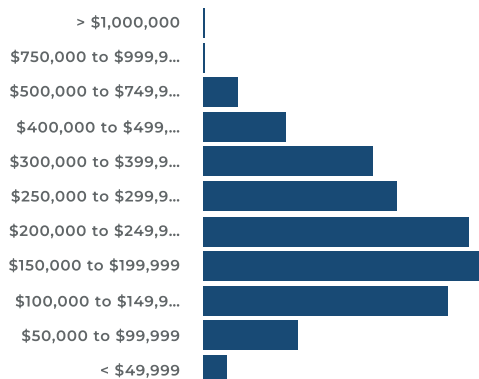
20%
Rent

33%
Rent

81%
Own

67%
Own

HOME VALUE DISTRIBUTION

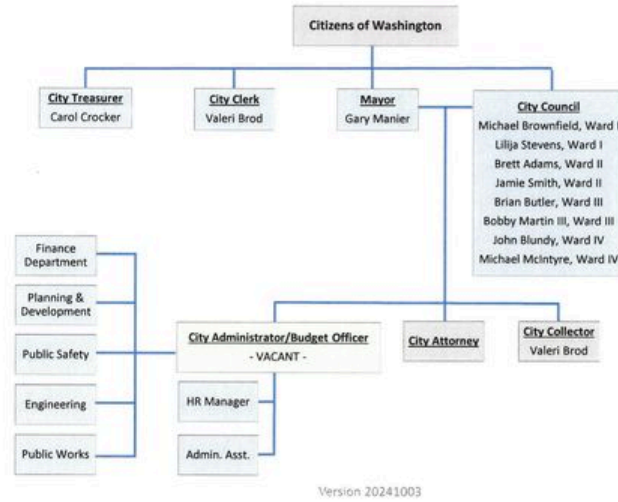


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

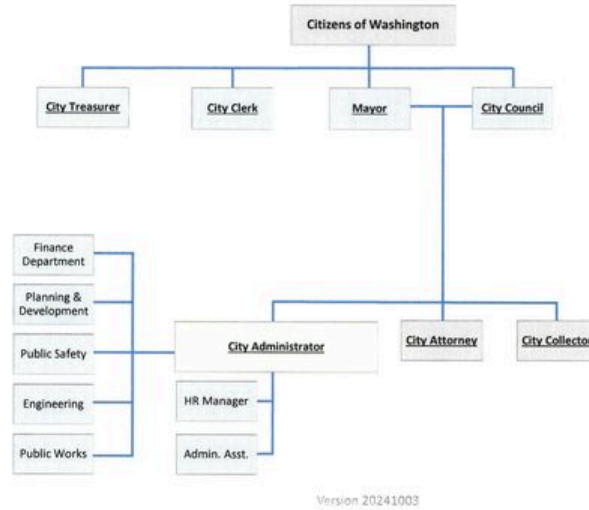
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



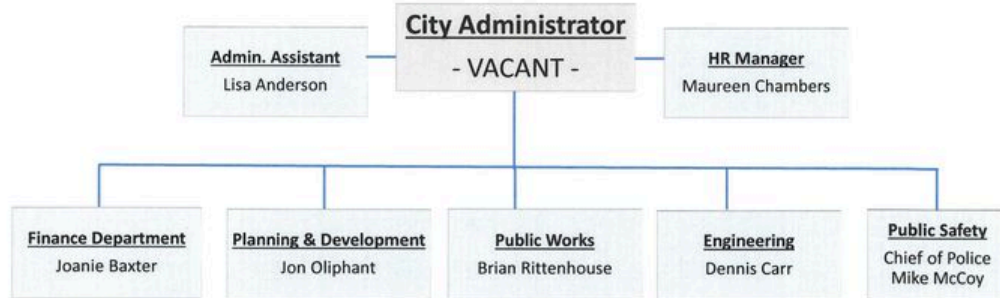
City of Washington Organizational Chart



City of Washington Organizational Chart



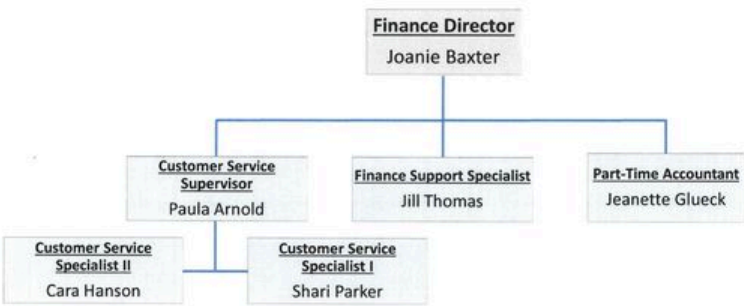
City Administrator



Version: 20241003



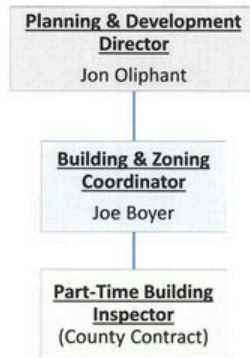
Finance Department



Version 20240327



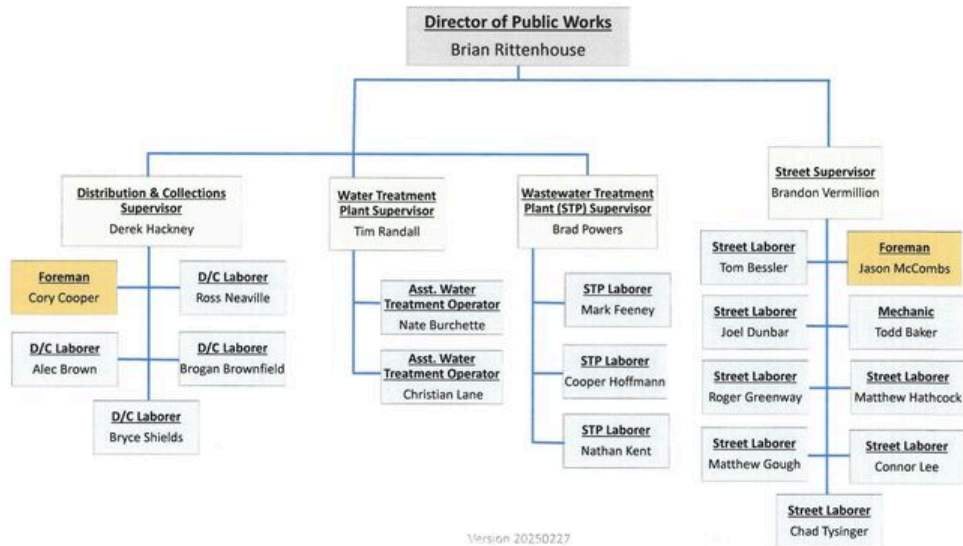
Planning and Development



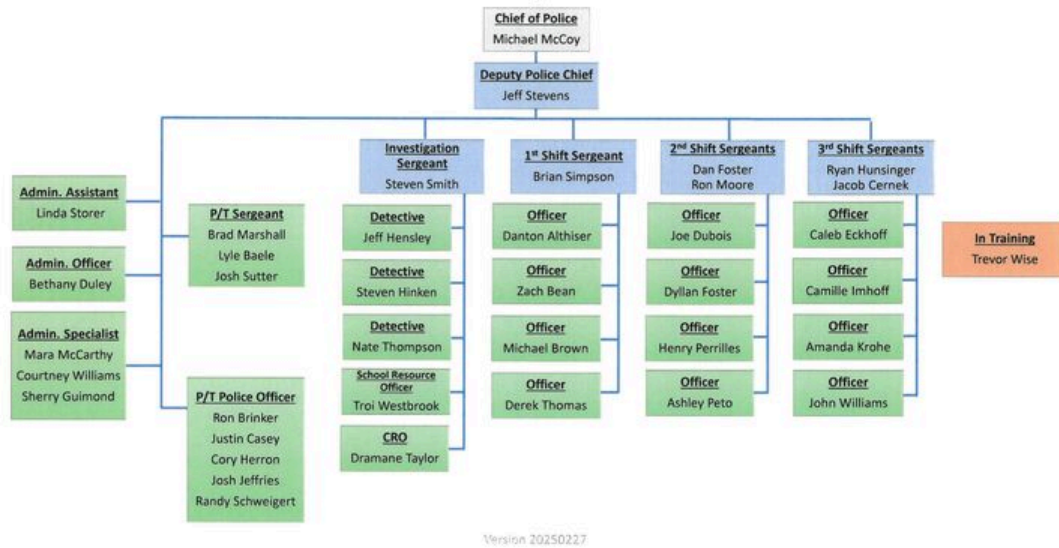
Version 20240327



Public Works



Police Department



FUND SUMMARIES





All Funds Summary Comprehensive Summary

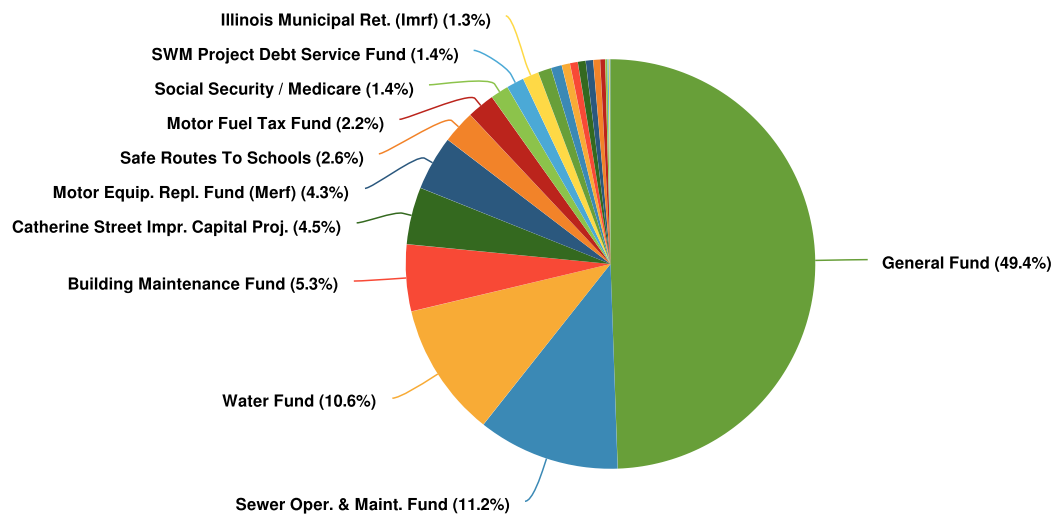
Name	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted
Beginning Fund Balance:	\$35,598,476	\$43,473,526	\$43,473,526	N/A
Revenues				
Taxes	\$14,291,289	\$13,195,055	\$13,411,480	\$13,131,800
License's & Fees	\$426,915	\$442,900	\$410,700	\$402,900
Permits	\$91,533	\$50,000	\$49,000	\$50,000
Intergovernmental Revenues	\$9,223,257	\$10,260,470	\$9,775,725	\$5,508,690
Fines and Forfeitures	\$208,083	\$220,100	\$218,100	\$208,100
Charges for Service	\$6,192,533	\$6,127,000	\$6,611,000	\$6,716,500
Fees	\$177,088	\$319,000	\$362,000	\$322,000
Other Revenue	\$1,743,507	\$906,100	\$2,153,550	\$1,092,800
Other Financial Sources	\$11,661,157	\$9,100,283	\$9,760,066	\$6,569,910
Total Revenues:	\$44,015,364	\$40,620,908	\$42,751,621	\$34,002,700
Expenditures				
Personnel	\$9,075,241	\$9,835,485	\$9,704,045	\$10,273,460
Operations	\$5,285,976	\$7,227,643	\$6,213,458	\$7,464,051
Debt Service	\$1,146,525	\$1,411,811	\$1,411,800	\$1,617,325
Capital	\$11,518,047	\$22,996,093	\$17,400,800	\$16,331,390
Other Financing Uses	\$6,664,583	\$9,100,283	\$9,760,066	\$6,569,910
Total Expenditures:	\$33,690,371	\$50,571,315	\$44,490,169	\$42,256,136
Total Revenues Less Expenditures:	\$10,324,993	-\$9,950,407	-\$1,738,548	-\$8,253,436
Ending Fund Balance:	\$45,923,469	\$33,523,119	\$41,734,978	N/A

All Funds Summary - Excludes All Transfers and Police Pension

All Funds Summary (net of all Transfers)						
	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total Revenue	\$44,015,364	\$40,620,908	\$42,751,621	\$34,002,700		
Less: Interfund Transfers	-\$6,383,481	-\$8,646,655	-\$9,393,866	-\$6,569,910		
Total Revenue excluding Transfers	\$37,631,883	\$31,974,253	\$33,357,755	\$27,432,790	-\$4,541,463	-14.2%
Total Expenditures	\$33,690,371	\$50,507,115	\$44,490,169	\$42,256,136		
Less: Interfund Transfers	-\$6,383,481	-\$8,646,655	-\$9,393,866	-\$6,569,910		
Total Expenditures excluding Transfers	\$27,306,890	\$41,860,460	\$35,096,303	\$35,686,226	-\$6,174,234	-14.7%
Revenue over (under) Expenditures	\$10,324,993	-\$9,886,207	-\$1,738,548	-\$8,253,436		

Revenue by Fund (including Interfund Transfers)

2025 Revenue by Fund



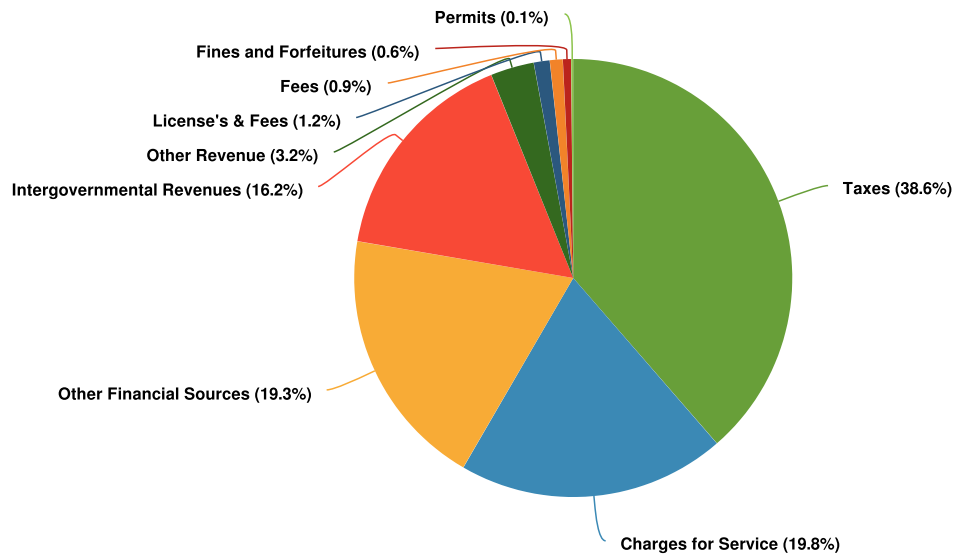
Reconciliation of All Funds Summary by Fund

Reconciliation of Budget FY2026 by Fund							
FY 2026 Budget							
		Revenue	Expenditures	Revenue over Expenditures	Est. Bal. 5/1/2025	Proj. Bal. 4/30/2026	% of Budg. Exp.
General Fund (incl. Fund 140)	100	\$16,871,200	\$18,178,438	(\$1,307,238)	\$15,640,824	\$14,333,586	79%
Telecomm - Restricted	100-009					\$1,082,743	
Special Funds							
Cemetery Fund	200	\$0	\$0	\$0	\$0	\$0	
Emergency Mgmt. Agency	201	\$25,200	\$41,547	(\$16,347)	\$58,037	\$41,690	
Audit	202	\$33,000	\$31,000	\$2,000	\$68,681	\$70,681	
Liability	203	\$135,000	\$130,000	\$5,000	\$307,277	\$312,277	
Motor Fuel Tax	206	\$743,400	\$1,600,000	(\$856,600)	\$2,214,430	\$1,357,830	
IIMRF	207	\$432,200	\$425,000	\$7,200	\$637,248	\$644,448	
TIF #2	208	\$210,000	\$458,540	(\$248,540)	\$255,712	\$7,172	
Social Security/Medicare	209	\$489,400	\$525,000	(\$35,600)	\$409,115	\$373,515	
Stormwater Management	218	\$0	\$0	\$0	\$0	\$0	
Enterprise Funds							
Water	500	\$3,607,700	\$3,971,484	(\$363,784)	\$3,265,375	\$2,901,591	73%
Water Sub. Dev.	500-501			\$0			
Water Conn.	500-502			\$0			
Water Tower Reserve	500-503			\$0			
Sewer	501	\$3,816,700	\$3,917,252	(\$100,552)	\$7,445,055	\$7,344,503	187%
Sewer Sub. Dev.	501-501	\$0	\$0	\$0			
Sewer Conn.	501-502	\$0	\$0	\$0			
Sewer EPA, Phase 2B	516-512	\$200,000	\$200,000	\$0	\$0	\$0	
Sewer Bond Reserve 2009	514	\$0	\$0	\$0	\$289,446	\$289,446	
Sewer Bond Depr. 2009	515	\$0	\$0	\$0	\$521,553	\$521,553	
Sewer P & I, 2009	517	\$289,500	\$289,500	\$0	\$131,701	\$131,701	
Internal Service Funds							
MERF	502	\$1,466,250	\$1,703,860	(\$237,610)	\$2,185,802	\$1,948,192	
Capital Repl. Fund	505	\$221,155	\$117,400	\$103,755	\$1,077,384	\$1,181,139	
Building Mtnc. Fund	508	\$1,791,880	\$3,182,000	(\$1,390,120)	\$2,288,474	\$898,354	
Capital Project Funds							
Wash. 223/Nofsinger Realign.	409	\$212,000	\$212,000	\$0	\$0	\$0	
Freedom Pkwy. Impr.	411	\$0	\$0	\$0	\$0	\$0	
Hilldale Ave. Impr.	413	\$0	\$0	\$0	\$0	\$0	
Catherine St. Impr.	414	\$1,540,000	\$1,540,000	\$0	\$0	\$0	
SWM Capital Proj.	418	\$185,000	\$4,000,000	(\$3,815,000)	\$4,276,704	\$461,704	
Safe Routes to Schools	420	\$883,990	\$883,990	\$0	\$0	\$0	
Rec. Trail Extension	421	\$0	\$0	\$0	\$0	\$0	
N. Lawndale SSA	430	\$16,000	\$16,000	\$0	\$0	\$0	
W. Holland SSA	431	\$4,500	\$4,500	\$0	\$0	\$0	
Debt Service Funds							
WACC Debt Serv.	303	\$357,875	\$357,875	\$0	\$0	\$0	
SWM Debt Serv. Fund	318	\$470,750	\$470,750	\$0	\$0	\$0	
Per All Funds Summary		\$34,002,700	\$42,256,136	(\$8,253,436)	\$41,072,818	\$33,902,125	
Inter and Intrafund Transfers		(\$6,569,910)	(\$6,569,910)				
Net of Transfers		\$27,432,790	\$35,686,226	(\$8,253,436)			



Revenues by Source (Including Interfund Transfers)

Projected Revenues by Source

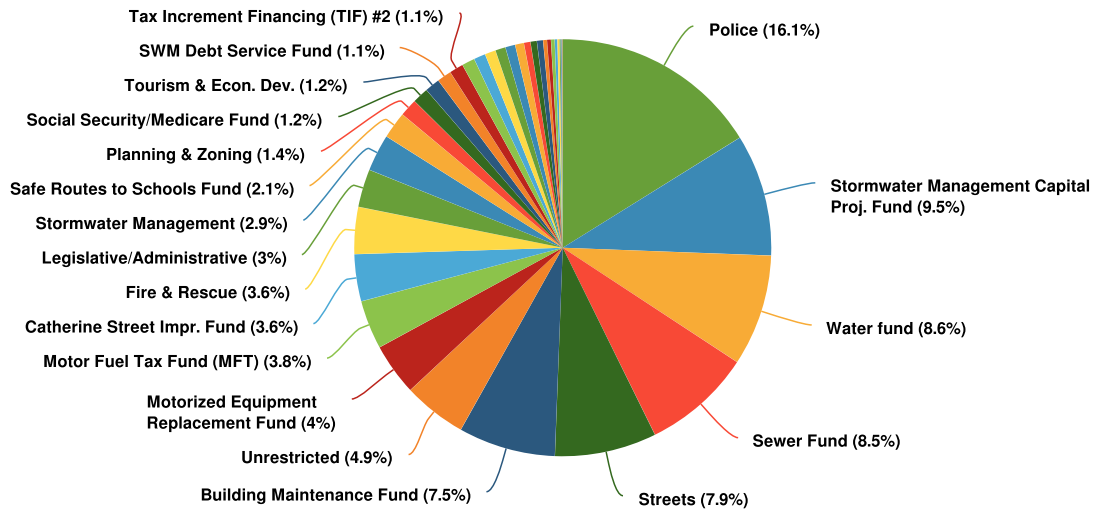


Name	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						
Taxes	\$14,291,289	\$13,195,055	\$13,411,480	\$13,131,800	-\$63,255	-0.5%
License's & Fees	\$426,915	\$442,900	\$410,700	\$402,900	-\$40,000	-9%
Permits	\$91,533	\$50,000	\$49,000	\$50,000	\$0	0%
Intergovernmental Revenues	\$9,223,257	\$10,260,470	\$9,775,725	\$5,508,690	-\$4,751,780	-46.3%
Fines and Forfeitures	\$208,083	\$220,100	\$218,100	\$208,100	-\$12,000	-5.5%
Charges for Service	\$6,192,533	\$6,127,000	\$6,611,000	\$6,716,500	\$589,500	9.6%
Fees	\$177,088	\$319,000	\$362,000	\$322,000	\$3,000	0.9%
Other Revenue	\$1,743,507	\$906,100	\$2,153,550	\$1,092,800	\$186,700	20.6%
Other Financial Sources	\$11,661,157	\$9,100,283	\$9,760,066	\$6,569,910	-\$2,530,373	-27.8%
Total Revenue Source:	\$44,015,364	\$40,620,908	\$42,751,621	\$34,002,700	-\$6,618,208	-16.3%



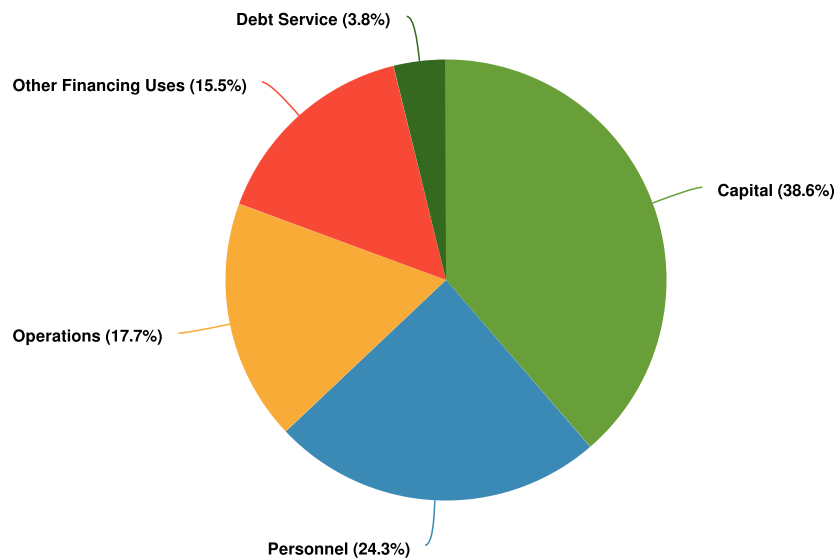
Expenditures by Function (including Interfund Transfers)

Budgeted Expenditures by Function - not excluding transfers



Expenditures by Expense Type (including Interfund Transfers)

Budgeted Expenditures by Expense Type



Expenditures by Expense Type (excluding Interfund Transfers)

All Funds - Expenditures by Expense Type (net of all Transfers)							
	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% of Total Expenditures	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Personnel	\$9,075,241	\$9,835,485	\$9,704,045	\$10,273,460	28.8%	\$437,975	4.5%
Operations	\$5,285,976	\$7,213,443	\$6,213,458	\$7,464,051	20.9%	\$250,608	3.5%
Debt Service	\$1,146,525	\$1,411,811	\$1,411,800	\$1,617,325	4.5%	\$205,514	14.6%
Capital	\$11,518,047	\$22,946,093	\$17,400,800	\$16,331,390	45.8%	-\$6,614,703	-28.8%
	\$27,025,789	\$41,406,832	\$34,730,103	\$35,686,226		-\$5,720,606	-13.8%



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



General Fund

Restricted/Designated General Fund accounts include the following:

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

General Fund Comprehensive Summary

Name	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted
Beginning Fund Balance:	\$17,227,847	\$19,518,189	\$19,518,189	N/A
Revenues				
Taxes	\$13,300,442	\$12,222,537	\$12,419,080	\$12,035,100
License's & Fees	\$426,915	\$442,900	\$410,700	\$402,900
Permits	\$91,533	\$50,000	\$49,000	\$50,000
Intergovernmental Revenues	\$5,391,893	\$3,165,360	\$3,182,400	\$3,257,400
Fines and Forfeitures	\$135,577	\$148,100	\$146,100	\$138,100
Charges for Service	\$102,408	\$85,000	\$157,000	\$90,000
Fees	\$67,053	\$82,000	\$71,000	\$72,000
Other Revenue	\$584,623	\$216,400	\$665,950	\$358,800
Other Financial Sources	\$535,064	\$501,528	\$496,035	\$466,900
Total Revenues:	\$20,635,507	\$16,913,825	\$17,597,265	\$16,871,200
Expenditures				
Personnel	\$6,504,458	\$6,995,830	\$6,946,005	\$7,287,885
Operations	\$2,721,376	\$4,183,268	\$3,439,176	\$4,301,276
Capital	\$735,275	\$2,115,000	\$1,919,000	\$1,332,000
Other Financing Uses	\$5,276,449	\$7,770,236	\$8,457,916	\$5,257,277
Total Expenditures:	\$15,237,559	\$21,064,334	\$20,762,097	\$18,178,438
Total Revenues Less Expenditures:	\$5,397,948	-\$4,150,509	-\$3,164,832	-\$1,307,238
Ending Fund Balance:	\$22,625,795	\$15,367,680	\$16,353,357	N/A

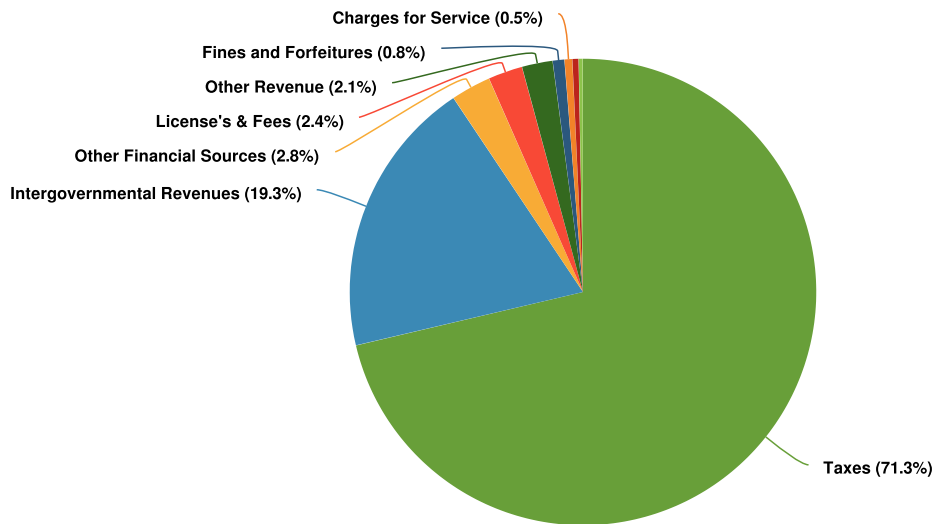


General Fund Summary - excluding Intrafund Transfers

General Fund Summary (net of IntraFund Transfers)						
	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Total Revenue	\$20,635,505	\$16,913,825	\$17,597,265	\$16,871,200		
Less: Intrafund Transfers	-\$281,102	-\$453,628	-\$366,200	-\$430,400		
Total Revenue excluding Intrafund Transfers	\$20,354,403	\$16,460,197	\$17,231,065	\$16,440,800	-\$19,397	-0.1%
Total Expenditures	\$15,237,557	\$21,050,134	\$20,762,097	\$18,178,438		
Less: Intrafund Transfers	-\$281,102	-\$453,628	-\$366,200	-\$430,400		
Total Expenditures excluding Intrafund Transfers	\$14,956,455	\$20,596,506	\$20,395,897	\$17,748,038	-\$2,848,468	-13.8%
Revenue over (under) Expenditures	\$5,397,948	-\$4,136,309	-\$3,164,832	-\$1,307,238		

Revenues by Source, including Intrafund Transfers

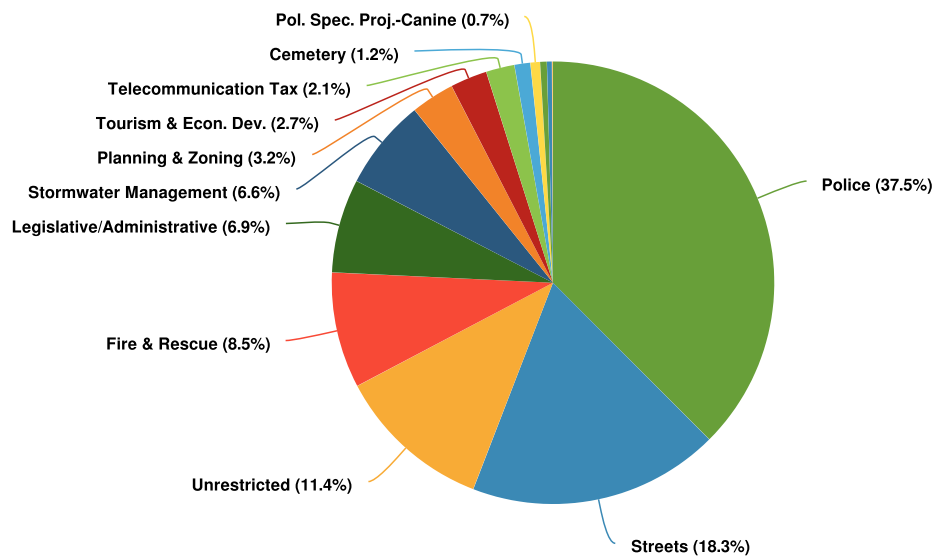
Projected Revenues by Source



Name	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						
Taxes	\$13,300,442	\$12,222,537	\$12,419,080	\$12,035,100	-\$187,437	-1.5%
License's & Fees	\$426,915	\$442,900	\$410,700	\$402,900	-\$40,000	-9%
Permits	\$91,533	\$50,000	\$49,000	\$50,000	\$0	0%
Intergovernmental Revenues	\$5,391,893	\$3,165,360	\$3,182,400	\$3,257,400	\$92,040	2.9%
Fines and Forfeitures	\$135,577	\$148,100	\$146,100	\$138,100	-\$10,000	-6.8%
Charges for Service	\$102,408	\$85,000	\$157,000	\$90,000	\$5,000	5.9%
Fees	\$67,053	\$82,000	\$71,000	\$72,000	-\$10,000	-12.2%
Other Revenue	\$584,623	\$216,400	\$665,950	\$358,800	\$142,400	65.8%
Other Financial Sources	\$535,064	\$501,528	\$496,035	\$466,900	-\$34,628	-6.9%
Total Revenue Source:	\$20,635,507	\$16,913,825	\$17,597,265	\$16,871,200	-\$42,625	-0.3%

Expenditures by Function, including Intrafund Transfers

Budgeted Expenditures by Function Expenditures by Function, including Intrafund Transfers



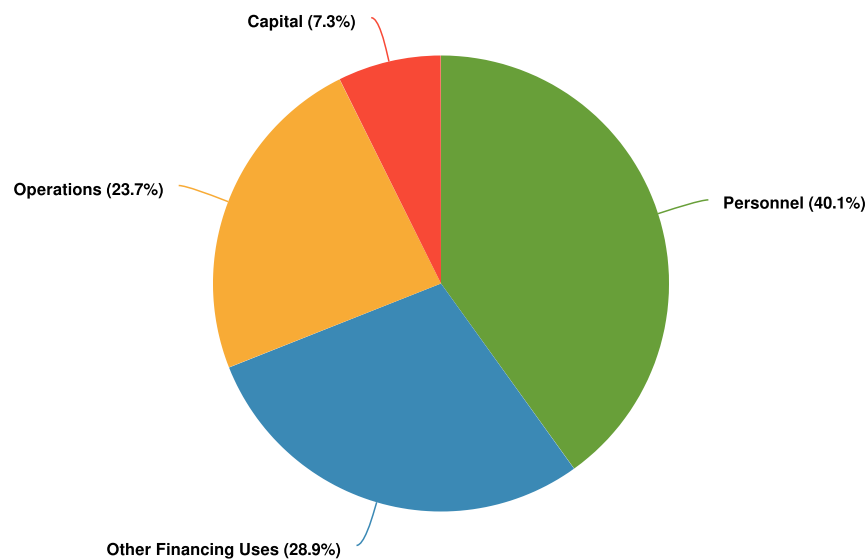
Name	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
Legislative/Administrative	\$937,582	\$1,273,856	\$1,163,336	\$1,247,628	-\$26,228	-2.1%
City Hall	\$134,795	\$137,309	\$119,174	\$88,774	-\$48,535	-35.3%
Streets	\$3,016,173	\$3,537,617	\$3,578,013	\$3,334,517	-\$203,100	-5.7%
Police	\$5,556,349	\$6,237,392	\$5,981,265	\$6,822,364	\$584,972	9.4%
Tourism & Econ. Dev.	\$160,203	\$493,580	\$375,950	\$487,920	-\$5,660	-1.1%



Name	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Planning & Zoning	\$293,851	\$546,180	\$364,503	\$578,460	\$32,280	5.9%
Fire & Rescue	\$1,201,764	\$1,197,084	\$1,448,256	\$1,537,900	\$340,816	28.5%
Telecommunication Tax	\$277,952	\$253,628	\$216,200	\$380,400	\$126,772	50%
Unrestricted	\$3,449,962	\$5,645,932	\$6,156,200	\$2,074,875	-\$3,571,057	-63.3%
Stormwater Management	\$6,462	\$1,275,056	\$916,000	\$1,207,250	-\$67,806	-5.3%
Cemetery	\$188,772	\$230,200	\$241,550	\$212,300	-\$17,900	-7.8%
Pol. Spec. Proj.-Misc.	\$6,820	\$13,500	\$7,800	\$11,750	-\$1,750	-13%
Pol. Spec. Proj.-Vehicle Seizure	\$5,248	\$214,500	\$184,800	\$67,300	-\$147,200	-68.6%
Pol. Spec. Proj.-Canine	\$1,625	\$8,500	\$9,050	\$127,000	\$118,500	1,394.1%
Total Expenditures:	\$15,237,559	\$21,064,334	\$20,762,097	\$18,178,438	-\$2,885,896	-13.7%

Expenditures by Expense Type, including Intrafund Transfers

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



Expenditures by Expense Type (excluding Intrafund Transfers)

General Fund - Expenditures by Expense Type (net of all Transfers)							
	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget	% of Total Expenditures	FY2025 Budget vs. FY2026 Budget (\$ Change)	FY2025 Budget vs. FY2026 Budget (% Change)
Personnel	\$6,504,458	\$6,995,830	\$6,946,005	\$7,287,885	41.1%	\$292,055	4.2%
Operations	\$2,721,376	\$4,169,068	\$3,439,176	\$4,301,276	24.2%	\$132,208	3.2%
Capital	\$735,275	\$2,115,000	\$1,919,000	\$1,332,000	7.5%	-\$783,000	-37.0%
Transfers Out	\$4,995,347	\$7,316,608	\$8,091,716	\$4,826,877	27.2%	-\$2,489,731	-34.0%
	\$14,956,455	\$20,596,506	\$20,395,897	\$17,748,038		-\$2,848,468	-13.8%



DEPARTMENTS



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

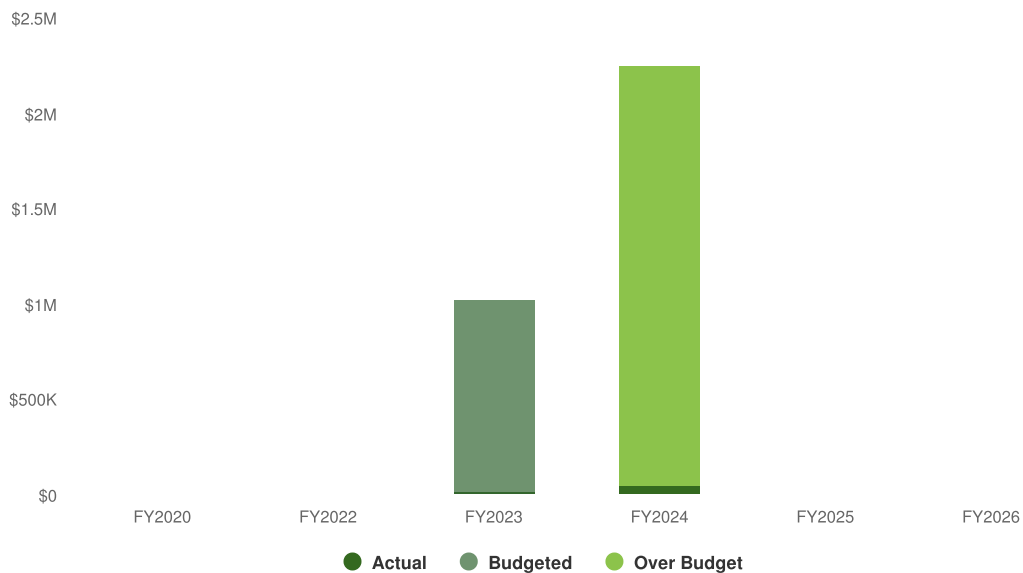
The City received total funding of \$2,247,574 as part of a federal ARPA grant awarded following the COVID-19 pandemic. These funds along with the related interest income are restricted for use in compliance with grant regulations. The City elected the standard allowance to spend on government services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

Summary of Fund Revenue

The grant proceeds were recognized in FY2024.

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

ARPA Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds - Arpa	100-011-340-4500	\$2,247,574	\$0	\$0	\$0	\$0	0%
Total Intergovernmental Revenues:		\$2,247,574	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$2,247,574	\$0	\$0	\$0	\$0	0%



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.

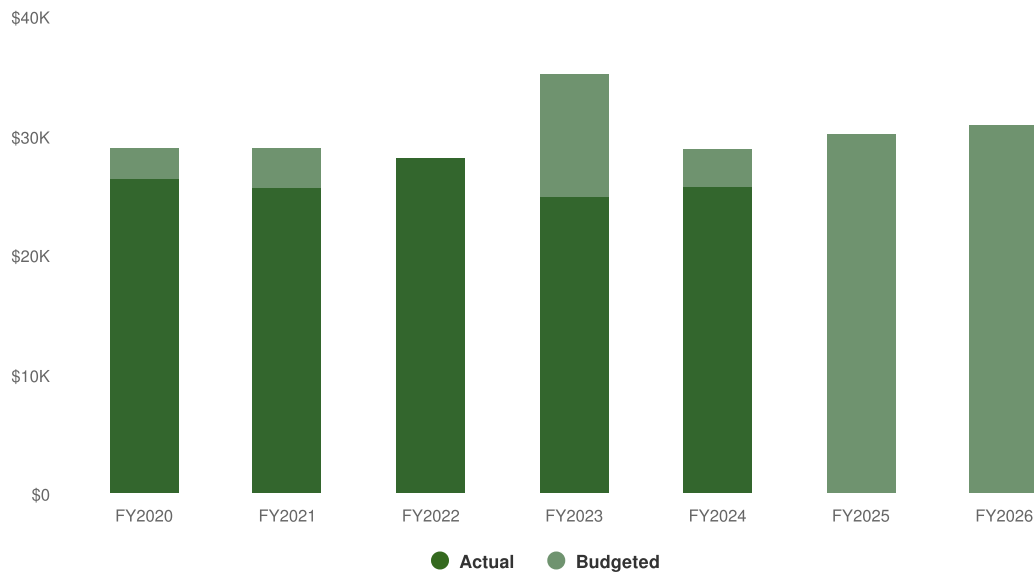
Summary of Fund Expenditures

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

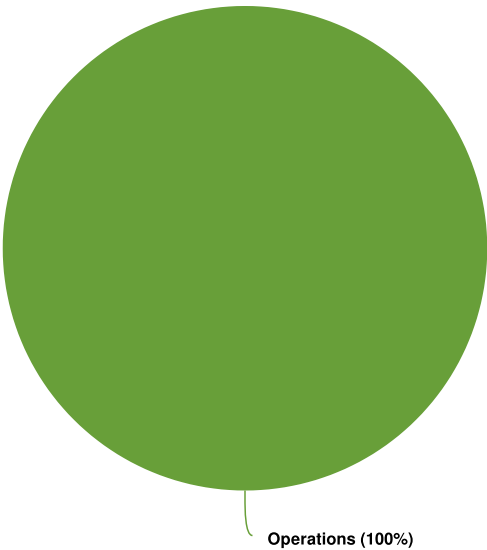
\$31,000 **\$750**
(2.48% vs. prior year)

Audit Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Legal Fees - Audit	202-000-530-2000	\$235	\$250	\$600	\$500	\$250	100%
Professional Fees	202-000-530-4000	\$25,600	\$30,000	\$29,600	\$30,500	\$500	1.7%
Total Operations:		\$25,835	\$30,250	\$30,200	\$31,000	\$750	2.5%
Total Expense Objects:		\$25,835	\$30,250	\$30,200	\$31,000	\$750	2.5%

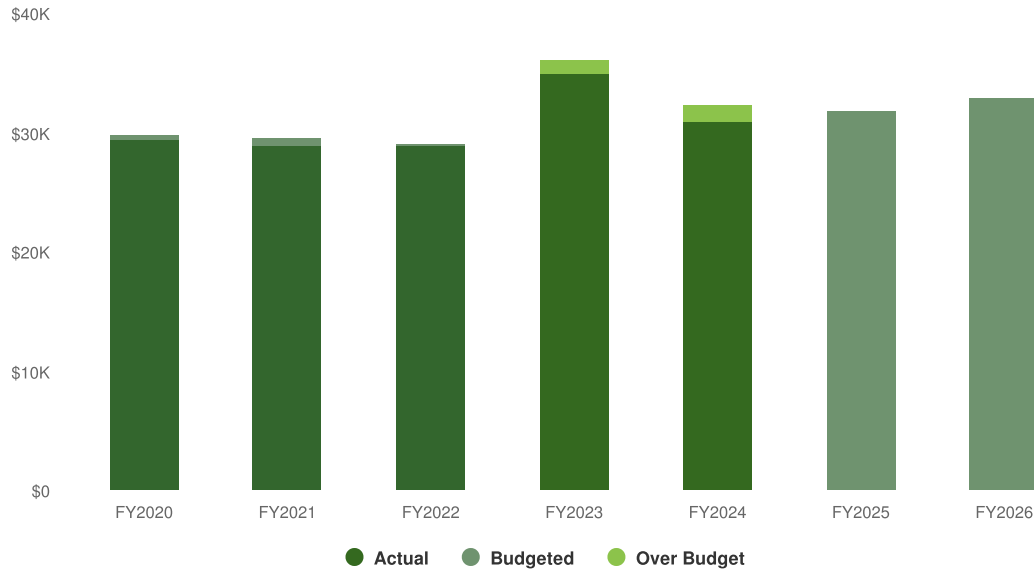


Summary of Fund Revenue

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

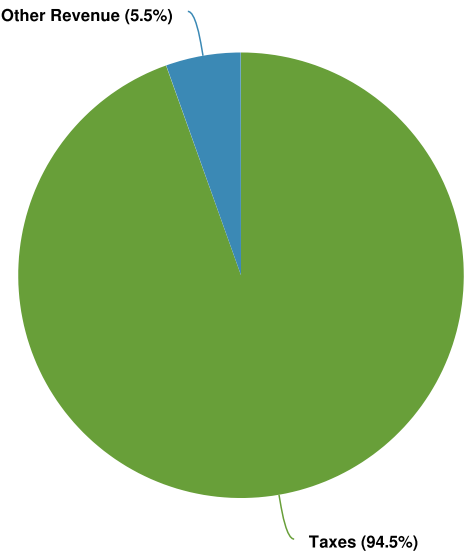
\$33,000 **\$1,200**
(3.77% vs. prior year)

Audit Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	202-000-310-1000	\$29,954	\$30,000	\$29,900	\$31,200	\$1,200	4%
Total Taxes:		\$29,954	\$30,000	\$29,900	\$31,200	\$1,200	4%
Other Revenue							
Interest Revenue	202-000-380-1000	\$2,387	\$1,800	\$2,000	\$1,800	\$0	0%
Total Other Revenue:		\$2,387	\$1,800	\$2,000	\$1,800	\$0	0%
Total Revenue Source:		\$32,341	\$31,800	\$31,900	\$33,000	\$1,200	3.8%



Building Maintenance Fund - Fund 508

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

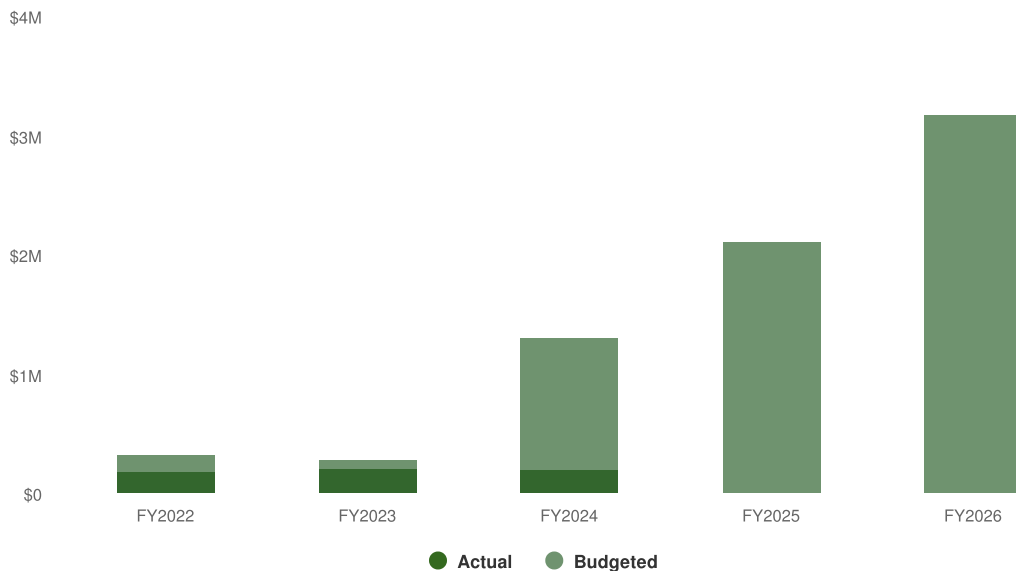
Summary of Fund Expenditures

Included in fund expenditures are those related to the construction of a new Evidence building for the Police Department along with contents and related equipment, design and site work for a Cemetery vehicle/equipment building, and construction of a cold storage building at Woodland Trail, along with funds to complete some interior and exterior painting and window replacement at City Hall. Funds are also included to repair the old Public Works storage/Evidence Building that was damaged in a fire in February 2024 and for which insurance proceeds have been received.

Proposed Expenditures

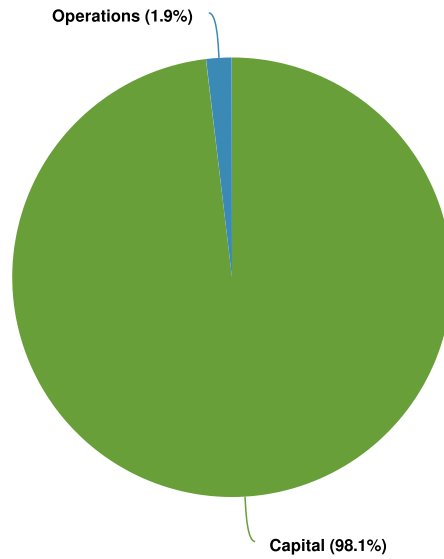
\$3,182,000 **\$1,073,880**
(50.94% vs. prior year)

Building Maintenance Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
R & M Building - Contractual	508-000-510-1000	\$24,115	\$80,000	\$80,000	\$60,000	-\$20,000	-25%
Professional Fees	508-000-530-4000	\$12,300	\$0	\$0	\$0	\$0	0%
Total Operations:		\$36,415	\$80,000	\$80,000	\$60,000	-\$20,000	-25%
Capital							
Purchase - Building/Property	508-000-800-2000	\$133,576	\$2,028,120	\$25,000	\$3,122,000	\$1,093,880	53.9%
Total Capital:		\$133,576	\$2,028,120	\$25,000	\$3,122,000	\$1,093,880	53.9%
Other Financing Uses							
Transfer To Fire & Rescue	508-000-950-7000	\$26,413	\$0	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$26,413	\$0	\$0	\$0	\$0	0%
Total Expense Objects:		\$196,404	\$2,108,120	\$105,000	\$3,182,000	\$1,073,880	50.9%

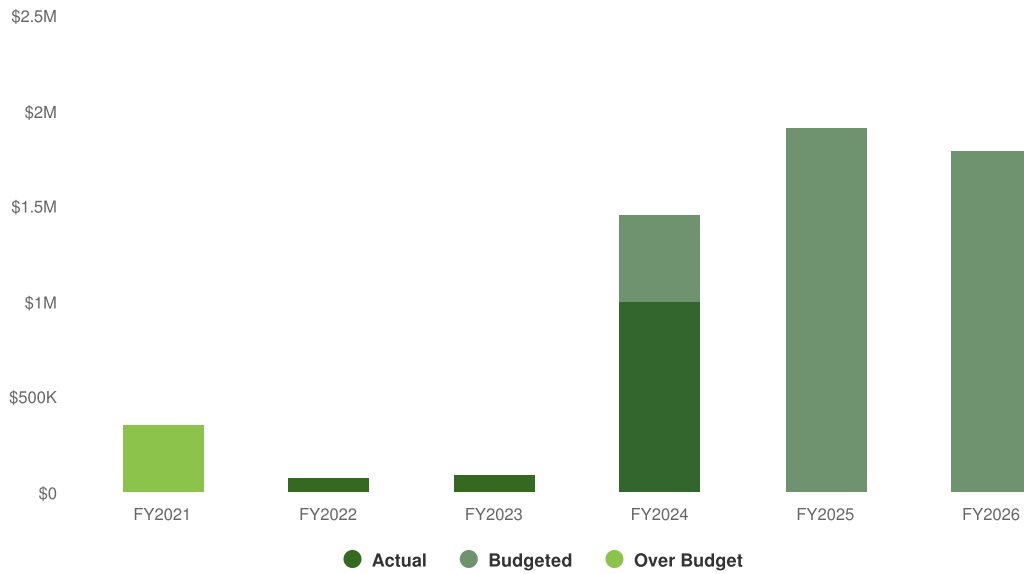


Summary of Fund Revenue

Transfers from the using departments for operations and capital expenditures are the main revenue source for the Building Maintenance Fund. In FY2026, grant proceeds are also expected to be received for the Police Evidence Building in the amount of \$878,000. The CURES grant received following the COVID-19 pandemic which was qualified based on public safety expenses was transferred from the General Fund in FY2025 and is also a funding source for the building along with transfers from Police as partially contributed by Police Special Projects.

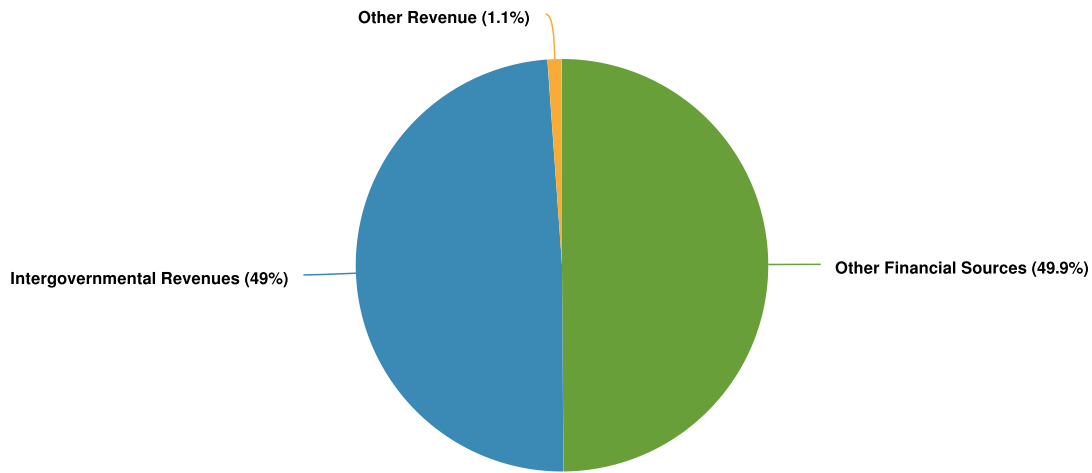
\$1,791,880 **-\$118,143**
(-6.19% vs. prior year)

Building Maintenance Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	508-000-340-4500	\$0	\$878,000	\$0	\$878,000	\$0	0%
Total Intergovernmental Revenues:		\$0	\$878,000	\$0	\$878,000	\$0	0%
Other Revenue							
Interest Revenue	508-000-380-1000	\$10,795	\$2,500	\$31,000	\$20,000	\$17,500	700%
Insurance Proceeds	508-000-380-2000	\$118,419	\$0	\$230,000	\$0	\$0	0%
Total Other Revenue:		\$129,214	\$2,500	\$261,000	\$20,000	\$17,500	700%
Other Financial Sources							
Transfer From City Hall	508-000-390-1200	\$70,427	\$48,000	\$48,000	\$0	-\$48,000	-100%
Transfer From Streets	508-000-390-1300	\$229,833	\$100,000	\$100,000	\$130,000	\$30,000	30%
Transfer From Police	508-000-390-1400	\$312,227	\$300,000	\$300,000	\$613,880	\$313,880	104.6%
Transfer From Cemetery	508-000-390-1500	\$55,000	\$60,000	\$60,000	\$50,000	-\$10,000	-16.7%
Transfer From Water	508-000-390-5000	\$105,312	\$56,000	\$56,000	\$50,000	-\$6,000	-10.7%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Transfer From Sewer	508-000-390-5100	\$94,783	\$25,403	\$25,403	\$50,000	\$24,597	96.8%
Transfer from Gen. Corp. - Unrestr.	508-000-390-9000	\$0	\$440,120	\$440,120	\$0	-\$440,120	-100%
Total Other Financial Sources:		\$867,582	\$1,029,523	\$1,029,523	\$893,880	-\$135,643	-13.2%
Total Revenue Source:		\$996,796	\$1,910,023	\$1,290,523	\$1,791,880	-\$118,143	-6.2%

Building Maintenance Replacement Schedule

Building Maintenance Fund Funding Schedule

	Estimated Budget	FY to Complete	Remaining Years to Fund	Accum. Funding thru FY2025	Funding FY2026	Ins. Proceeds/ Grants/(Payments Made)	Net funding thru FY2026	Remaining Funding	Budget FY2026
City Hall - 301/305 Walnut St.									
Exterior cleanup/interior painting/window repl.	80,000	2026	1	80,000	-	(20,000)	60,000	-	60,000
Paving of parking lot - 305 Walnut St.	90,000	N/A	0	90,000	-		90,000	-	-
	<u>170,000</u>			<u>170,000</u>	<u>-</u>		<u>150,000</u>	<u>-</u>	<u>60,000</u>
Public Safety									
Evidence Building	2,502,000	2026	1	1,040,120	583,880	878,000	2,502,000	-	2,502,000
Public Works									
Combined Facility	2,000,000	2033	8	407,891	200,000		607,891	1,392,109	-
Cold Storage - Woodland Trail	85,000	2026	0	85,000	-		85,000	-	85,000
	<u>2,085,000</u>			<u>492,891</u>	<u>200,000</u>		<u>692,891</u>	<u>1,392,109</u>	<u>85,000</u>
Storage Building East									
Storage Building West									
Storage Building South (pending fire claim)									
Building maintenance - roof, tuckpoint, etc.	500,000	2026	1	100,000	60,000	340,000	500,000	-	500,000
Legion Rd. Public Works									
Water Treatment Plant #1									
Water Treatment Plant #2									
Sewer Treatment Plant #2									
Cemetery									
Vehicle/Equipment Building	215,000	2027	2	115,000	50,000		165,000	50,000	35,000
Fire Dept.									
City Wide									
City-wide space study	100,000	TBD	N/A	100,000	-		100,000	-	-
	<u>5,572,000</u>			<u>2,018,011</u>	<u>893,880</u>		<u>4,109,891</u>	<u>1,442,109</u>	<u>3,182,000</u>



Capital Equipment Replacement Fund - Fund 505

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

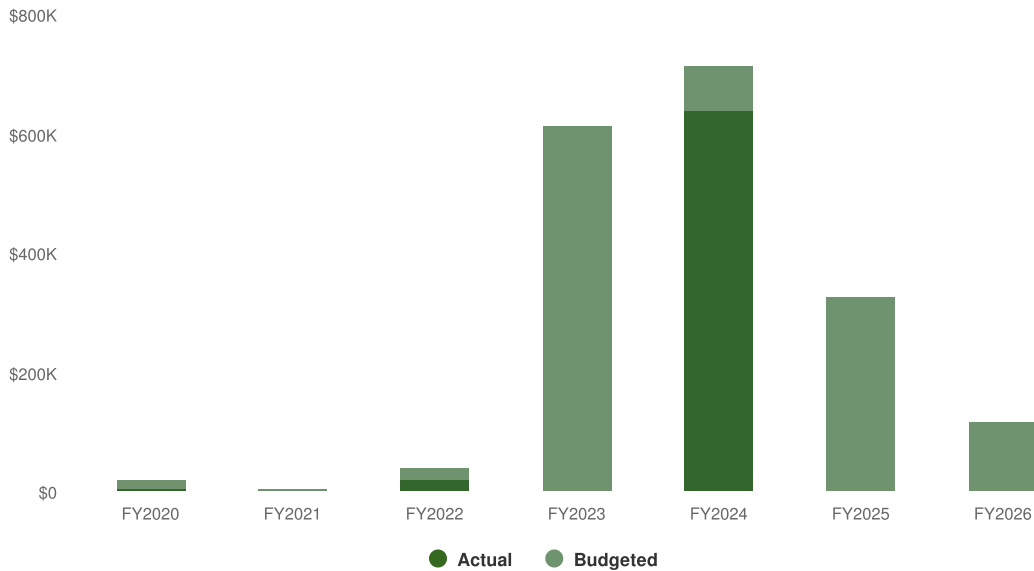
Summary of Fund Expenditures

Included in the fund expenditures is the annual payment for the body camera/taser/in-car video bundle.

Proposed Expenditures

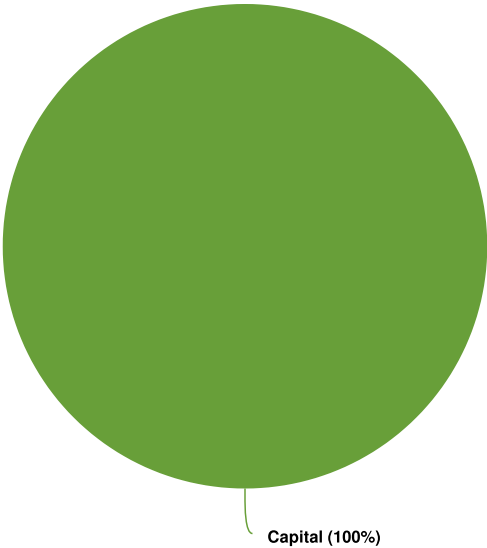
\$117,400 **-\$210,073**
(-64.15% vs. prior year)

Capital Equipment Replacement Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - Equipment	505-000-800-1500	\$475,518	\$327,473	\$113,000	\$117,400	-\$210,073	-64.1%
Total Capital:		\$475,518	\$327,473	\$113,000	\$117,400	-\$210,073	-64.1%
Other Financing Uses							
Transfer To Water	505-000-950-1500	\$32,362	\$0	\$0	\$0	\$0	0%
Transfer To Sewer	505-000-950-2000	\$67,325	\$0	\$0	\$0	\$0	0%
Transfer To Streets	505-000-950-3000	\$47,936	\$0	\$0	\$0	\$0	0%
Transfer To Planning & Zoning	505-000-950-7000	\$15,000	\$0	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$162,623	\$0	\$0	\$0	\$0	0%
Total Expense Objects:		\$638,141	\$327,473	\$113,000	\$117,400	-\$210,073	-64.1%

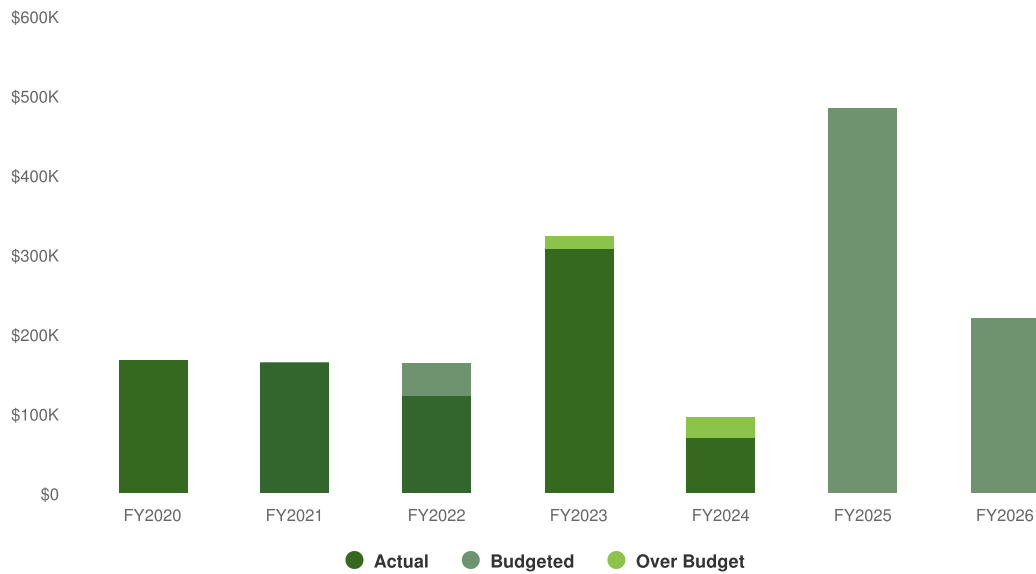


Summary of Fund Revenue

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

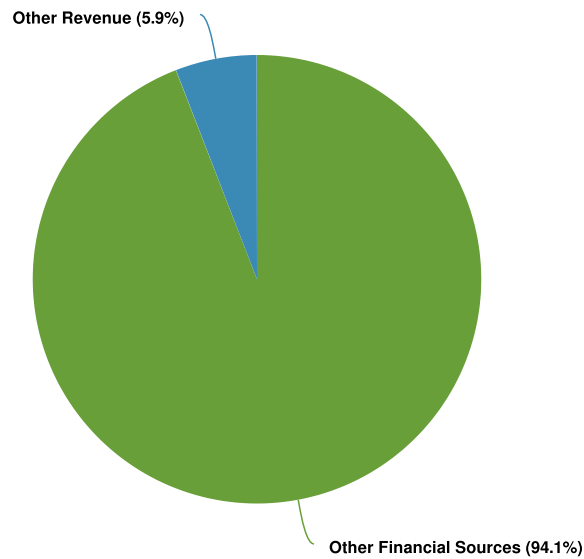
\$221,155 **-\$263,377**
(-54.36% vs. prior year)

Capital Equipment Replacement Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	505-000-380-1000	\$35,865	\$20,000	\$16,000	\$13,000	-\$7,000	-35%
Total Other Revenue:		\$35,865	\$20,000	\$16,000	\$13,000	-\$7,000	-35%
Other Financial Sources							
Transfer From Leg/Admn	505-000-390-1000	\$2,124	\$3,106	\$3,106	\$3,408	\$302	9.7%
Transfer From City Hall	505-000-390-1200	\$4,486	\$8,949	\$8,949	\$8,949	\$0	0%
Transfer From Streets	505-000-390-1300	\$0	\$12,367	\$12,367	\$12,367	\$0	0%
Transfer From Police	505-000-390-1400	\$31,583	\$135,998	\$135,998	\$117,398	-\$18,600	-13.7%
Transfer From Esda	505-000-390-2100	\$21,915	\$19,753	\$19,753	\$19,797	\$44	0.2%
Transfer From Water	505-000-390-5000	\$0	\$19,133	\$19,133	\$19,284	\$151	0.8%
Transfer From Sewer	505-000-390-5100	\$0	\$135,726	\$135,726	\$26,952	-\$108,774	-80.1%
Transfer from MERF	505-000-390-6000	\$0	\$129,500	\$129,500	\$0	-\$129,500	-100%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Other Financial Sources:		\$60,108	\$464,532	\$464,532	\$208,155	-\$256,377	-55.2%
Total Revenue Source:		\$95,973	\$484,532	\$480,532	\$221,155	-\$263,377	-54.4%

Capital Equipment Replacement Schedule

City of Washington													
Capital Equipment Replacement Fund													
FY 2025-26													
	Purch.												
	FY25-26	Funding	L/A	City Hall	Streets	Police	Spec. Proj.	P/Z	ESDA	SWM	Wtr	Swr	Total
City Hall	-	18,009	3,408	8,949				-			2,826	2,826	18,009
Streets	-	12,367			12,367								12,367
Police	117,400	117,398				117,398			-				117,398
Emergency Management Agency	-	19,797							19,797				19,797
Distribution & Collection	0	13,542									1,085	12,458	13,542
Water	0	15,373									15,373		15,373
Sewer	-	11,667										11,667	11,667
	117,400	208,154	3,408	8,949	12,367	117,398	0	0	19,797	-	19,284	26,952	208,154
Body camera/taser/in-car video bundle payment	117,400												
	117,400												



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 became a department of the General Fund due to declining fund balances, projected capital expenditures and lagging revenues. The remaining fund balance at the end of FY2023 was transferred to the General Fund.

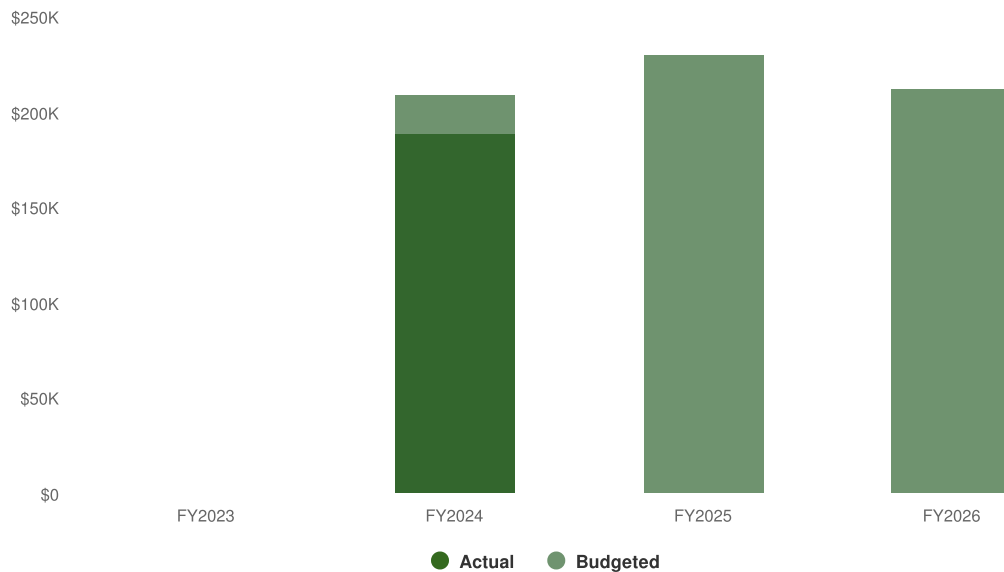
Summary of Fund Expenditures

During FY2026, funds are budgeted to contribute to the Building Maintenance Fund to construct a building for Cemetery operations that will provide a place for staff to meet with the public as needed as well as have restroom and breakroom facilities.

Proposed Expenditures

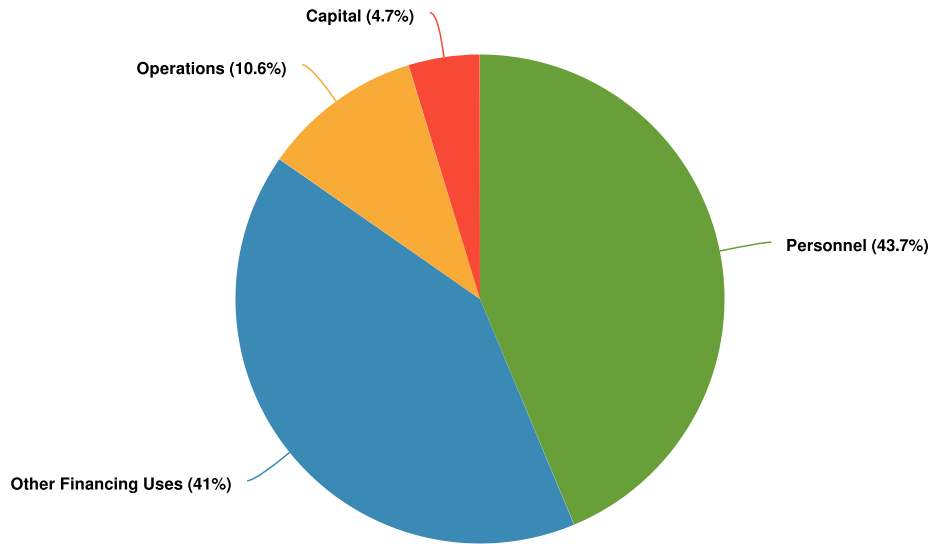
\$212,300 **-\$17,900**
(-7.78% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Regular	100-200-410-1000	\$28,730	\$31,000	\$31,000	\$32,000	\$1,000	3.2%
Salaries - Standby	100-200-410-1500	\$138	\$200	\$300	\$220	\$20	10%
Salaries - Over-Time	100-200-410-2000	\$630	\$800	\$1,000	\$800	\$0	0%
Unused Sick Time/Ghd	100-200-410-3000	\$85	\$450	\$100	\$480	\$30	6.7%
Salaries - Part-Time	100-200-420-1000	\$9,651	\$15,000	\$33,000	\$35,000	\$20,000	133.3%
Salaries - Elected Officials	100-200-430-1000	\$6,524	\$7,000	\$7,000	\$7,100	\$100	1.4%
Group Insurance	100-200-450-1000	\$9,556	\$10,000	\$12,500	\$13,500	\$3,500	35%
Health Savings Plan Contrib.	100-200-450-1100	\$368	\$550	\$400	\$650	\$100	18.2%
Retiree Health Insurance	100-200-450-1200	\$3,852	\$4,100	\$0	\$0	-\$4,100	-100%
Payroll Taxes - Unemployment	100-200-450-2000	\$133	\$100	\$400	\$450	\$350	350%
Workers Comp Insurance	100-200-450-2500	\$1,203	\$1,800	\$1,500	\$1,600	-\$200	-11.1%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Uniform Allowance	100-200-470-1000	\$172	\$400	\$800	\$1,000	\$600	150%
Total Personnel:		\$61,043	\$71,400	\$88,000	\$92,800	\$21,400	30%
Operations							
R&M - Building (Contractual)	100-200-510-1000	\$0	\$500	\$250	\$500	\$0	0%
R&M - Equipment (Contr.)	100-200-510-1500	\$50	\$400	\$250	\$500	\$100	25%
R&M - System (Contractual)	100-200-510-9000	\$1,150	\$8,000	\$10,250	\$11,000	\$3,000	37.5%
Legal Fees	100-200-530-2000	\$0	\$1,000	\$500	\$1,000	\$0	0%
Postage Expense	100-200-550-1000	\$99	\$200	\$200	\$250	\$50	25%
Communications	100-200-550-1500	\$364	\$600	\$600	\$1,000	\$400	66.7%
Electricity	100-200-570-3000	\$1,408	\$1,500	\$1,500	\$1,500	\$0	0%
Property Insurance	100-200-590-1000	\$72	\$100	\$100	\$250	\$150	150%
R&M - Building (Commodities)	100-200-610-1000	\$0	\$500	\$500	\$1,000	\$500	100%
R&M - Equipment (Commodities)	100-200-610-1500	\$598	\$500	\$500	\$1,000	\$500	100%
R&M - Systems (Commodities)	100-200-610-9000	\$401	\$1,000	\$750	\$1,000	\$0	0%
Operating Supplies	100-200-650-1500	\$600	\$500	\$400	\$500	\$0	0%
Miscellaneous Equipment	100-200-650-2000	\$182	\$7,500	\$4,500	\$2,000	-\$5,500	-73.3%
Miscellaneous Expense	100-200-910-9000	\$31	\$500	\$250	\$1,000	\$500	100%
Total Operations:		\$4,955	\$22,800	\$20,550	\$22,500	-\$300	-1.3%
Capital							
Purchase - Equipment	100-200-800-1500	\$0	\$5,000	\$5,000	\$0	-\$5,000	-100%
Purchase - System	100-200-800-3000	\$54,774	\$60,000	\$57,000	\$10,000	-\$50,000	-83.3%
Total Capital:		\$54,774	\$65,000	\$62,000	\$10,000	-\$55,000	-84.6%
Other Financing Uses							
Transfer To Merf	100-200-950-1800	\$13,000	\$11,000	\$11,000	\$37,000	\$26,000	236.4%
Transfer To Building Fund	100-200-950-1900	\$55,000	\$60,000	\$60,000	\$50,000	-\$10,000	-16.7%
Total Other Financing Uses:		\$68,000	\$71,000	\$71,000	\$87,000	\$16,000	22.5%



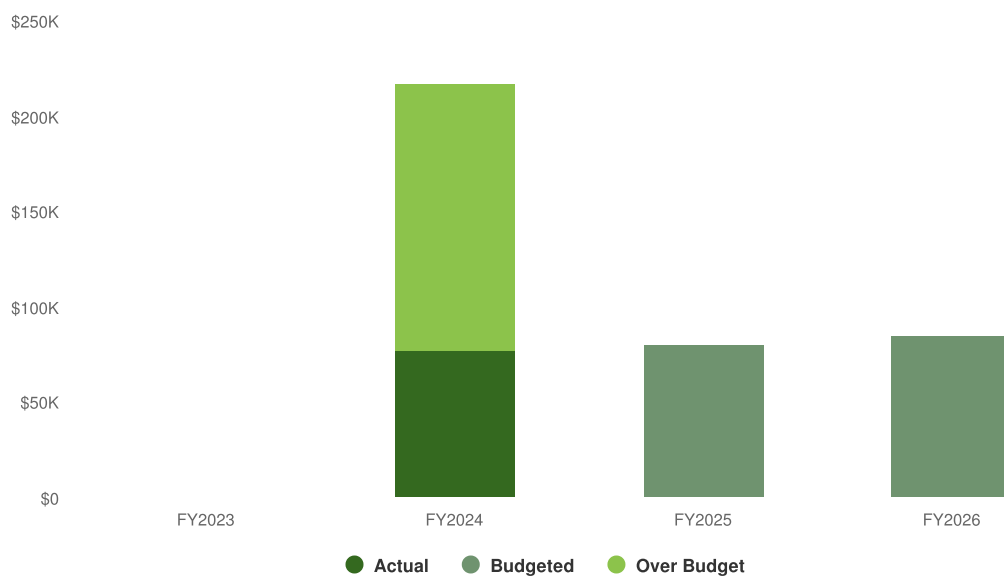
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Expense Objects:		\$188,772	\$230,200	\$241,550	\$212,300	-\$17,900	-7.8%

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.

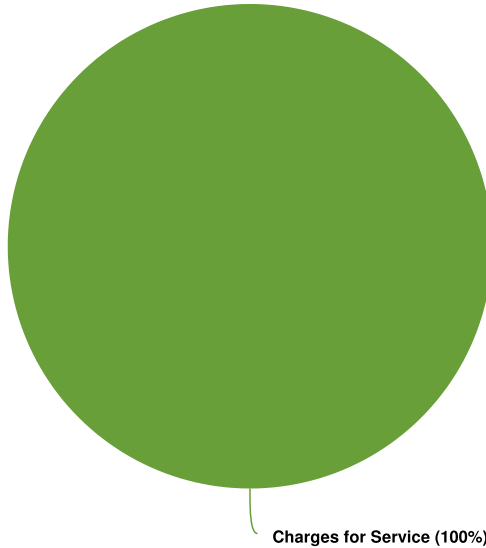
\$85,000 **\$5,000**
(6.25% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Charges for Service							
Grave Sites	100-200-360-1000	\$35,270	\$30,000	\$100,000	\$30,000	\$0	0%
Columbarium Niche Sales	100-200-360-1100	\$11,050	\$5,000	\$10,000	\$10,000	\$5,000	100%
Interment Fee	100-200-360-5100	\$52,150	\$45,000	\$40,000	\$45,000	\$0	0%
Total Charges for Service:		\$98,470	\$80,000	\$150,000	\$85,000	\$5,000	6.3%
Other Revenue							
Interest Revenue	100-200-380-1000	\$534	\$0	\$1,300	\$0	\$0	0%
Miscellaneous Revenue	100-200-380-9000	\$630	\$0	\$700	\$0	\$0	0%
Total Other Revenue:		\$1,164	\$0	\$2,000	\$0	\$0	0%
Other Financial Sources							
Transfer From Cemetery	100-200-390-4500	\$117,155	\$0	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$117,155	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$216,789	\$80,000	\$152,000	\$85,000	\$5,000	6.3%



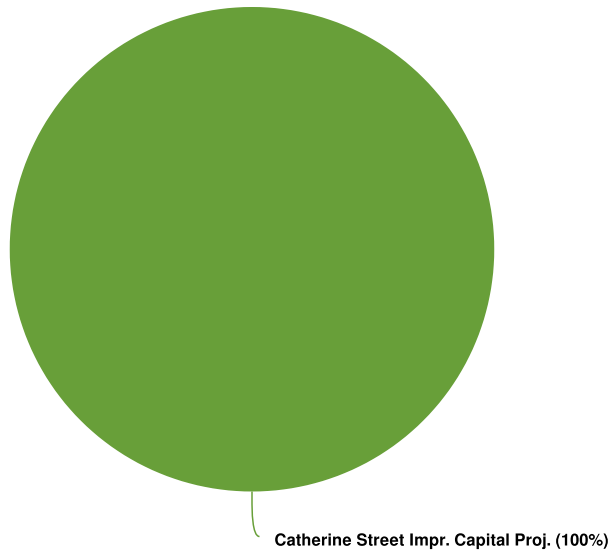
Catherine Street Impr. Capital Project Fund - Fund 414

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

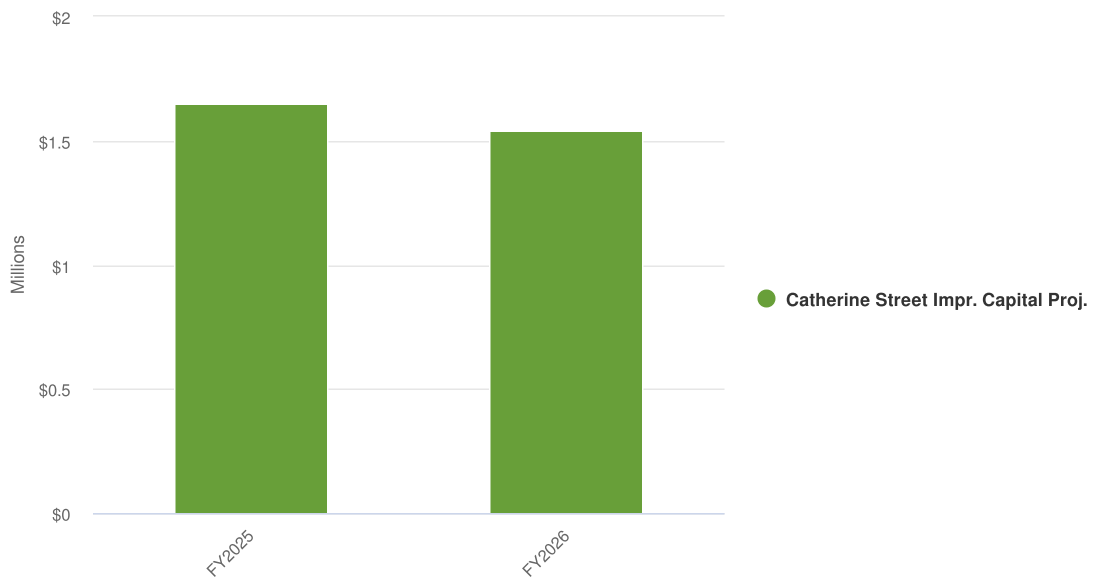
Summary of Fund Expenditures

The Catherine Street Improvement is planned over a three-year period with FY2026 being year 2 of the project. Water and sewer improvements as a part of the project are accounted for in the enterprise funds.

2024 Expenditures by Fund



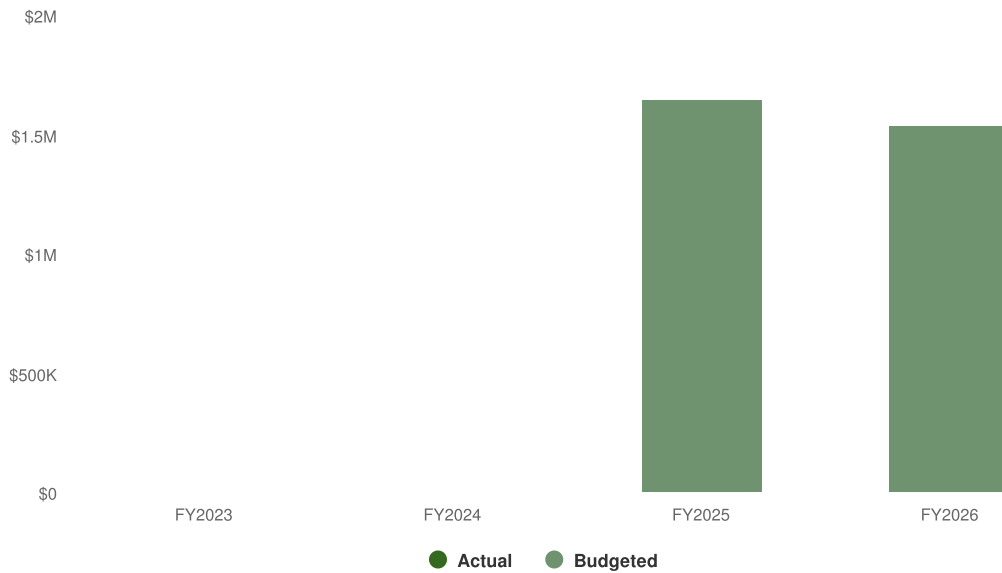
Budgeted and Historical 2026 Expenditures by Fund



Proposed Expenditures

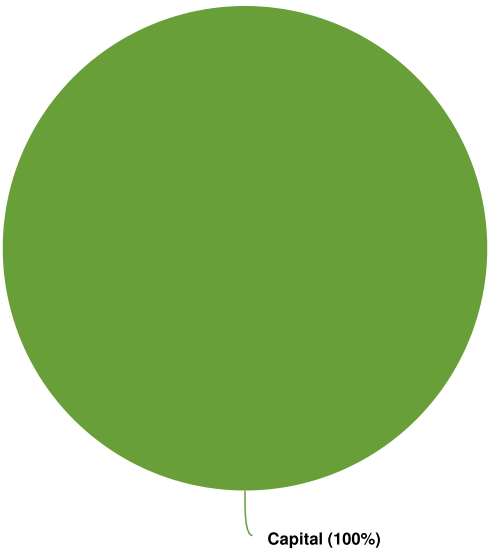
\$1,540,000 **-\$110,000**
 (-6.67% vs. prior year)

Catherine Street Improvement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - System	414-003-800-3000	\$0	\$1,400,000	\$1,120,000	\$1,400,000	\$0	0%
Purchase - System Engineering	414-003-800-3100	\$0	\$250,000	\$50,000	\$140,000	-\$110,000	-44%
Total Capital:		\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%
Total Expense Objects:		\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%

Summary of Fund Revenue

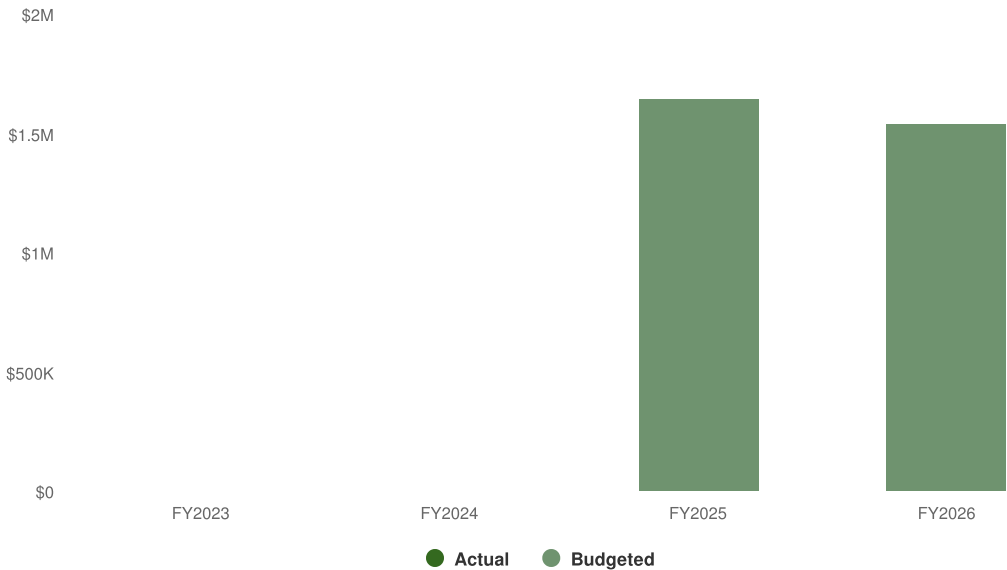
The street and stormwater public improvements for this project are funded through transfers from the General Fund. Private improvements are the responsibility of the homeowner.

\$1,540,000

-\$110,000

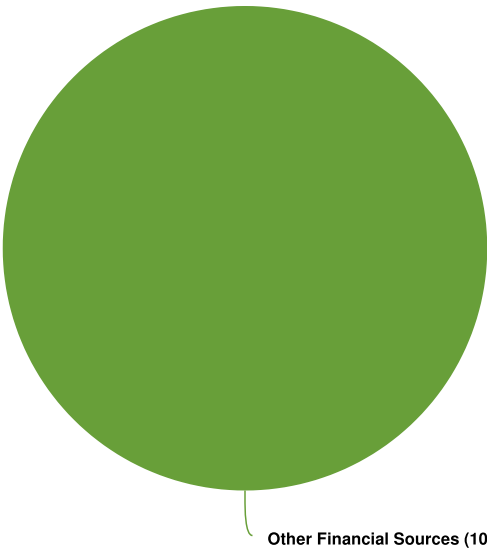
(-6.67% vs. prior year)

Catherine Street Improvement Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Financial Sources							
Trsf. from General Fund	414-000-390-1000	\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%
Total Other Financial Sources:		\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%
Total Revenue Source:		\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%



Cemetery Fund - Fund 200

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

Summary of Fund Expenditures

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

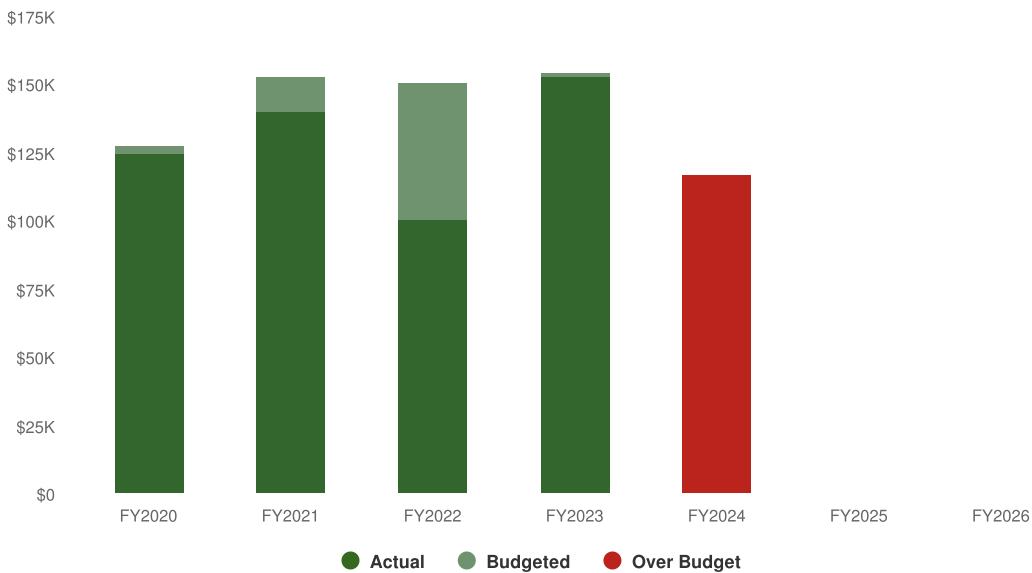
Proposed Expenditures

\$0

\$0

(0.00% vs. prior year)

Cemetery Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Payroll Taxes - Unemployment	200-000- 450-2000	\$7	\$0	\$0	\$0	\$0	0%
Total Personnel:		\$7	\$0	\$0	\$0	\$0	0%
Other Financing Uses							
Transfer To General Fund	200-000- 950-1000	\$117,155	\$0	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$117,155	\$0	\$0	\$0	\$0	0%
Total Expense Objects:		\$117,162	\$0	\$0	\$0	\$0	0%

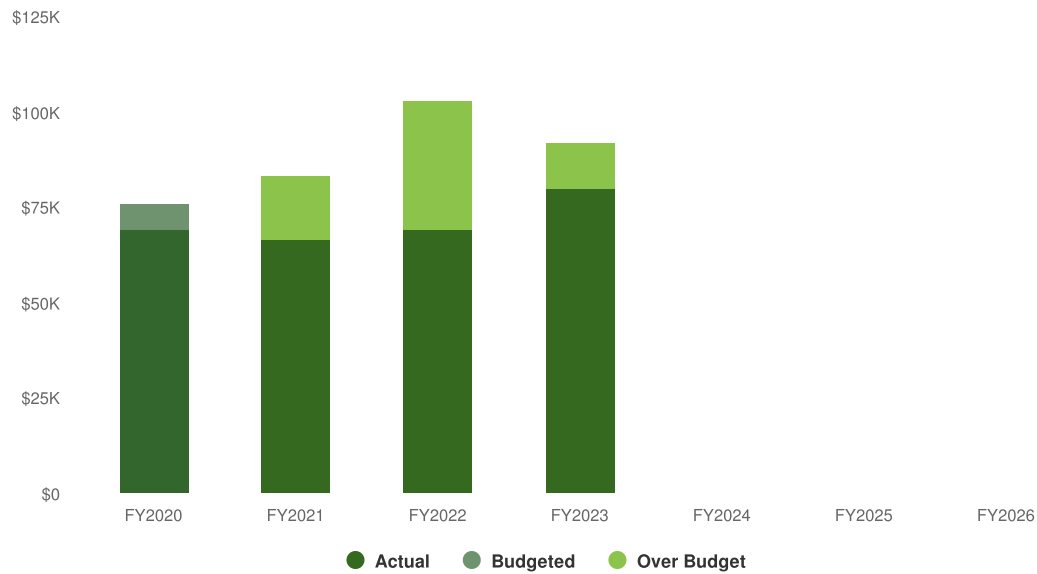


Summary of Fund Revenue

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

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

Cemetery Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

Name	Account ID	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
No Data To Display			



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

Expenses include a transfer to the Capital Replacement Fund for annual funding of the generator, telephone system and network file server replacement, along with other routine, maintenance and operational expenses.

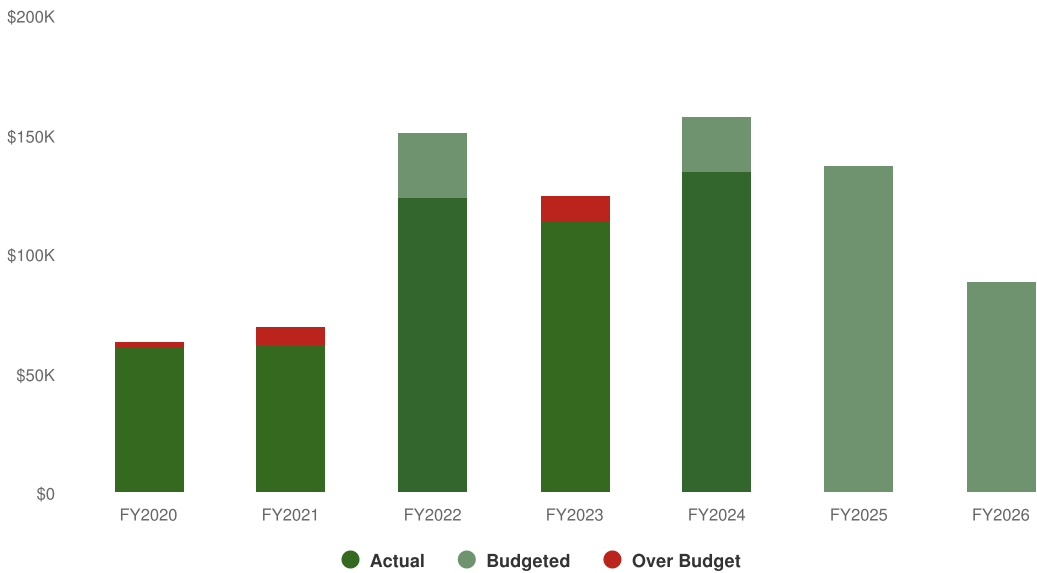
Proposed Expenditures

\$88,774

-\$48,535

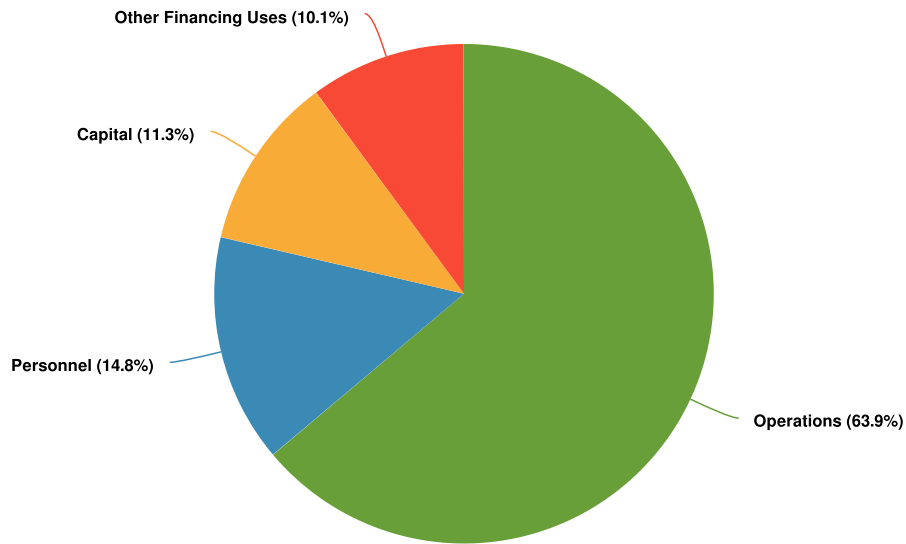
(-35.35% vs. prior year)

City Hall Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Reg - Salaries	100-002-410-1000	\$7,378	\$7,500	\$8,400	\$8,000	\$500	6.7%
Salaries - Over-Time	100-002-410-2000	\$207	\$500	\$300	\$350	-\$150	-30%
Unused Sick Time/Chip	100-002-410-3000	\$0	\$120	\$0	\$125	\$5	4.2%
Group Insurance	100-002-450-1000	\$3,273	\$3,500	\$3,500	\$3,800	\$300	8.6%
Health Savings Plan Contrib.	100-002-450-1100	\$0	\$0	\$0	\$200	\$200	N/A
Payroll Taxes - Unemployment	100-002-450-2000	\$17	\$40	\$25	\$30	-\$10	-25%
Workers Comp Insurance	100-002-450-2500	\$346	\$500	\$400	\$420	-\$80	-16%
Uniform Rental	100-002-470-1000	\$127	\$300	\$200	\$200	-\$100	-33.3%
Total Personnel:		\$11,348	\$12,460	\$12,825	\$13,125	\$665	5.3%
Operations							
R&M - Building (Contractual)	100-002-510-1000	\$12,457	\$24,000	\$16,200	\$20,000	-\$4,000	-16.7%
R&M - Equipment (Contractual)	100-002-510-1500	\$5,856	\$3,000	\$2,500	\$3,100	\$100	3.3%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Communications	100-002-550-1500	\$10,715	\$8,800	\$8,800	\$9,200	\$400	4.5%
Recruitment	100-002-550-3000	\$0	\$100	\$0	\$100	\$0	0%
Electricity	100-002-570-3000	\$7,753	\$8,500	\$8,000	\$8,500	\$0	0%
Heating	100-002-570-3500	\$1,287	\$1,600	\$1,700	\$2,000	\$400	25%
Property Insurance	100-002-590-1000	\$2,522	\$3,000	\$3,000	\$3,100	\$100	3.3%
R&M - Building (Commodities)	100-002-610-1000	\$1,419	\$3,300	\$2,000	\$4,400	\$1,100	33.3%
R&M - Equipment (Commodities)	100-002-610-1500	\$1,697	\$600	\$500	\$600	\$0	0%
Operating Supplies	100-002-650-1500	\$2,542	\$3,000	\$2,600	\$3,200	\$200	6.7%
Miscellaneous Equipment	100-002-650-2000	\$270	\$1,000	\$3,100	\$1,000	\$0	0%
Janitorial Supplies	100-002-650-2500	\$142	\$500	\$500	\$500	\$0	0%
Miscellaneous Expense	100-002-910-9000	\$1,874	\$500	\$500	\$1,000	\$500	100%
Total Operations:		\$48,534	\$57,900	\$49,400	\$56,700	-\$1,200	-2.1%
Capital							
Purchase - Equipment	100-002-800-1500	\$0	\$10,000	\$0	\$10,000	\$0	0%
Total Capital:		\$0	\$10,000	\$0	\$10,000	\$0	0%
Other Financing Uses							
Transfer To Building Mtnce. Fund	100-002-950-1900	\$70,427	\$48,000	\$48,000	\$0	-\$48,000	-100%
Transfer To Cap Repl Fund	100-002-950-2000	\$4,486	\$8,949	\$8,949	\$8,949	\$0	0%
Total Other Financing Uses:		\$74,913	\$56,949	\$56,949	\$8,949	-\$48,000	-84.3%
Total Expense Objects:		\$134,795	\$137,309	\$119,174	\$88,774	-\$48,535	-35.3%

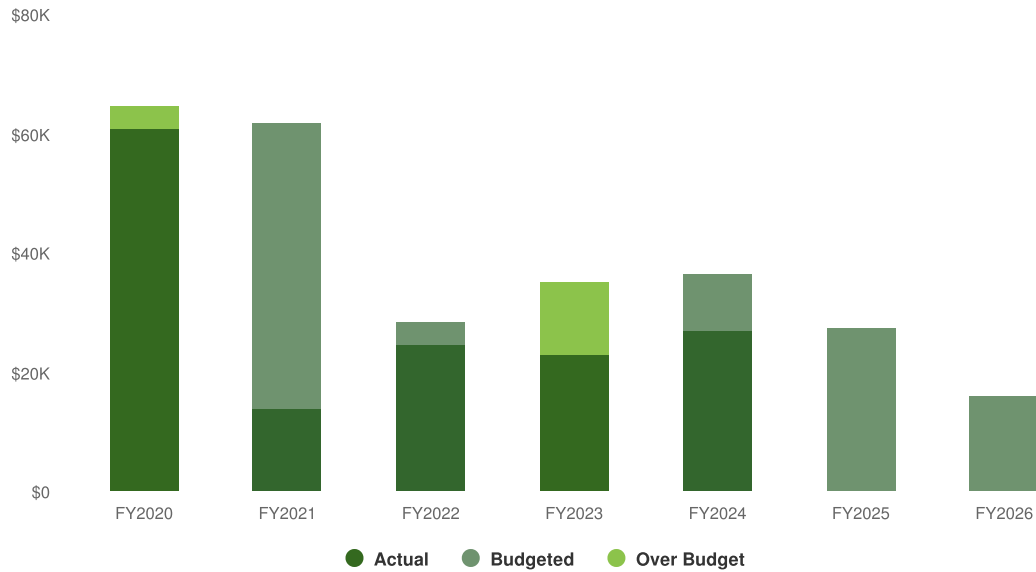


Summary of Fund Revenue

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

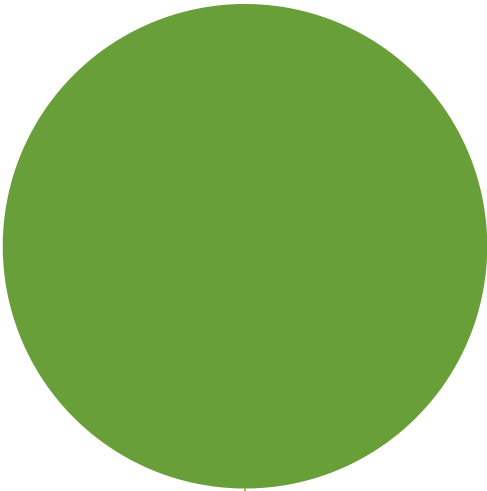
\$16,000 **-\$11,400**
(-41.61% vs. prior year)

City Hall Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Other Financial Sources (100%)

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Financial Sources							
Transfer From Water Fund	100-002-390-1500	\$13,479	\$13,700	\$6,200	\$8,000	-\$5,700	-41.6%
Transfer From Sewer Fund	100-002-390-2000	\$13,479	\$13,700	\$6,200	\$8,000	-\$5,700	-41.6%
Total Other Financial Sources:		\$26,958	\$27,400	\$12,400	\$16,000	-\$11,400	-41.6%
Total Revenue Source:		\$26,958	\$27,400	\$12,400	\$16,000	-\$11,400	-41.6%



Emergency Management Agency - Fund 201

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

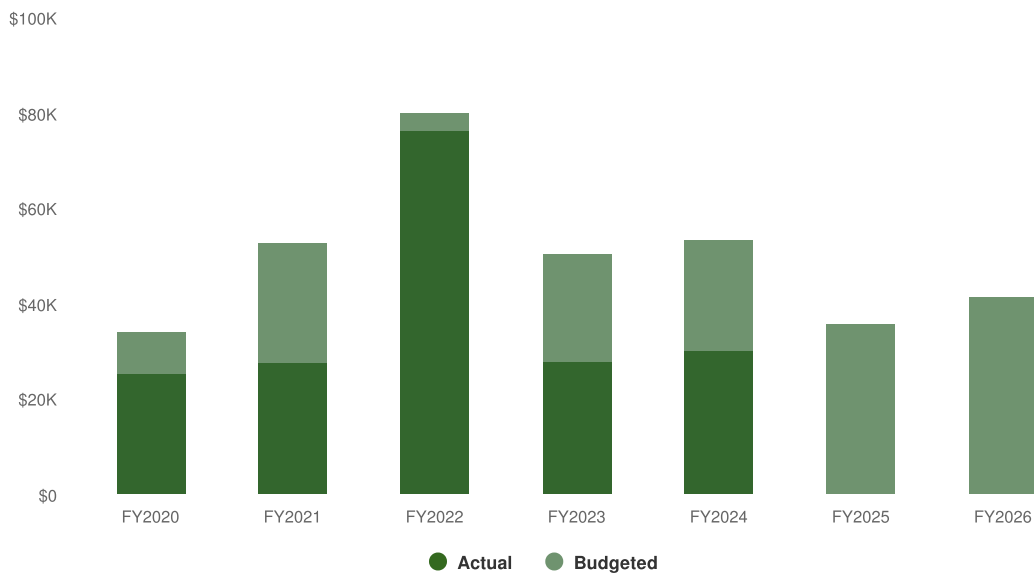
Summary of Fund Expenditures

The FY2026 Budget includes funding for replacement of warning sirens along with other routine operating expenses.

Proposed Expenditures

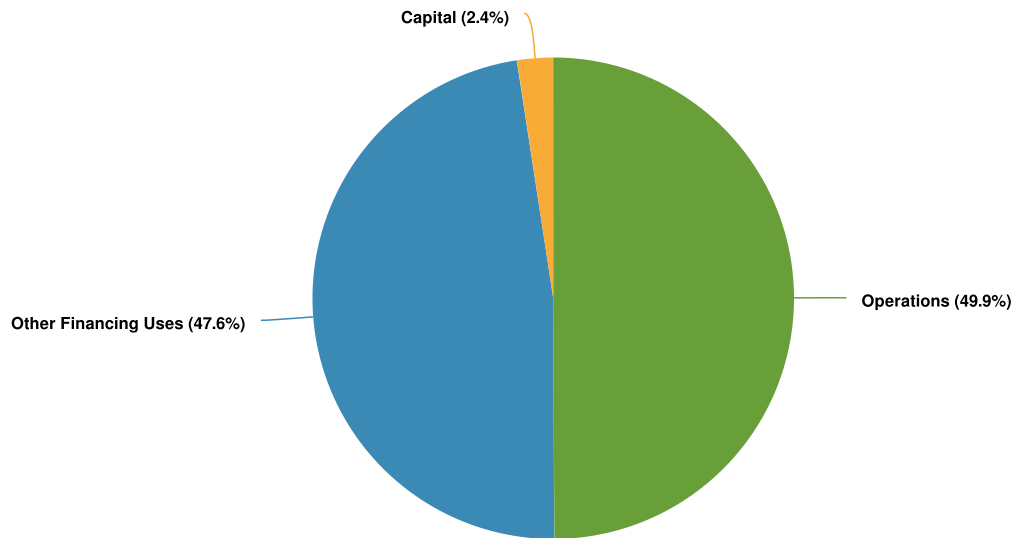
\$41,547 **\$5,544**
(15.40% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
R&M - Building (Contractual)	201-000-510-1000	\$0	\$0	\$3,800	\$4,000	\$4,000	N/A
R&M - Equipment (Contractual)	201-000-510-1500	\$3,539	\$5,500	\$0	\$5,500	\$0	0%
Communications	201-000-550-1500	\$0	\$1,000	\$0	\$1,000	\$0	0%
Property Insurance	201-000-590-1000	\$2,549	\$2,600	\$2,112	\$2,600	\$0	0%
Lease/Rent Expense	201-000-590-2000	\$2,220	\$2,500	\$2,400	\$3,000	\$500	20%
R&M - Equipment (Commodities)	201-000-610-1500	\$26	\$1,000	\$0	\$1,000	\$0	0%
Miscellaneous Equipment	201-000-650-1500	\$0	\$1,650	\$0	\$1,650	\$0	0%
Miscellaneous Expense	201-000-910-9000	\$56	\$2,000	\$0	\$2,000	\$0	0%
Total Operations:		\$8,389	\$16,250	\$8,312	\$20,750	\$4,500	27.7%
Capital							
Purchase - Equipment	201-000-800-1500	\$0	\$0	\$0	\$1,000	\$1,000	N/A
Total Capital:		\$0	\$0	\$0	\$1,000	\$1,000	N/A



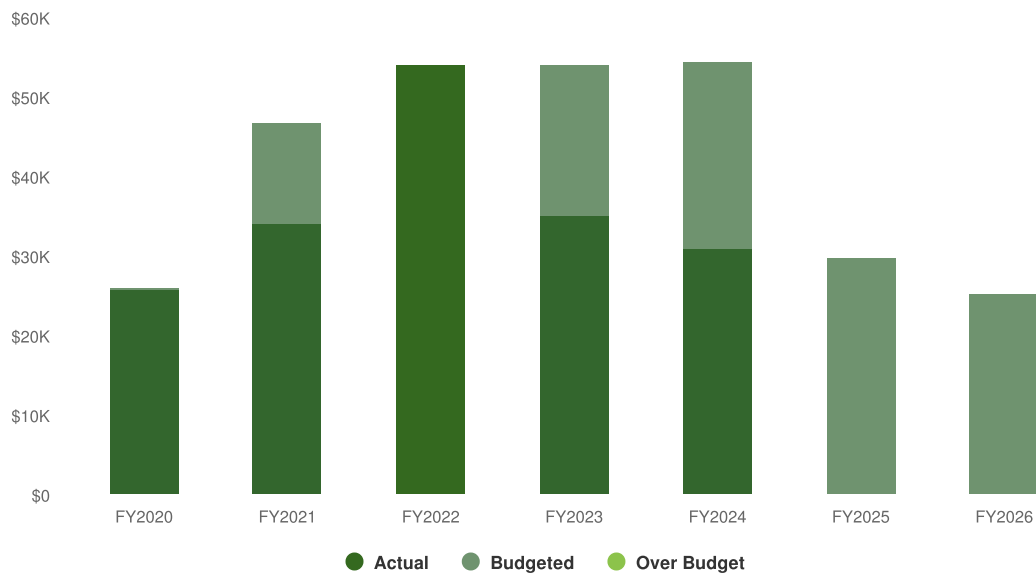
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Other Financing Uses							
Transfer To Cap Repl Fund	201-000-950-2000	\$21,915	\$19,753	\$19,753	\$19,797	\$44	0.2%
Total Other Financing Uses:		\$21,915	\$19,753	\$19,753	\$19,797	\$44	0.2%
Total Expense Objects:		\$30,304	\$36,003	\$28,065	\$41,547	\$5,544	15.4%

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.

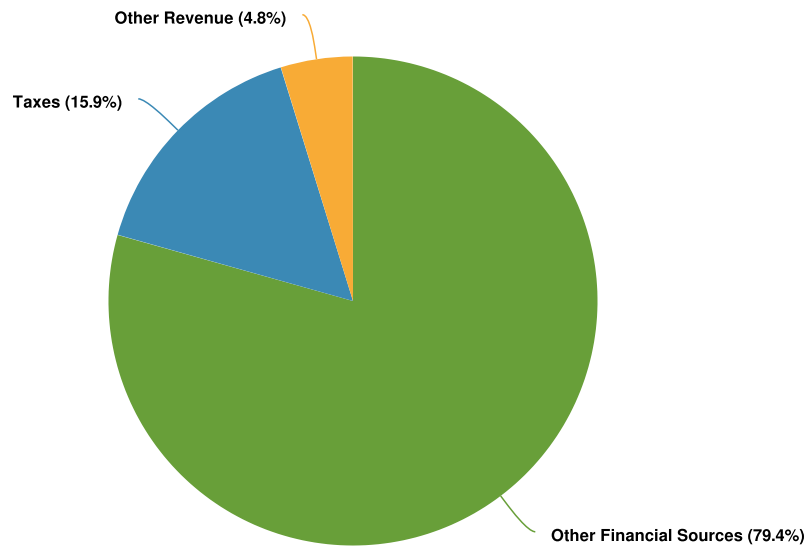
\$25,200 **-\$4,618**
 (-15.49% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	201-000-310-1000	\$4,041	\$4,018	\$4,000	\$4,000	-\$18	-0.4%
Total Taxes:		\$4,041	\$4,018	\$4,000	\$4,000	-\$18	-0.4%
Other Revenue							
Interest Revenue	201-000-380-1000	\$1,879	\$800	\$1,600	\$1,200	\$400	50%
Total Other Revenue:		\$1,879	\$800	\$1,600	\$1,200	\$400	50%
Other Financial Sources							
Transfer From General Corp.	201-000-390-1000	\$25,000	\$25,000	\$25,000	\$20,000	-\$5,000	-20%
Total Other Financial Sources:		\$25,000	\$25,000	\$25,000	\$20,000	-\$5,000	-20%
Total Revenue Source:		\$30,920	\$29,818	\$30,600	\$25,200	-\$4,618	-15.5%



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

A new contract was executed with the Washington Fire Department and Rescue Squad for the period May 1, 2024 through April 30, 2027 which provided for a 6% increase overall for corporate/admin. services, fire protection, and ambulance/EMT services. In addition, the contract includes a payment for 1/2 of the cost of a new ambulance at the projected delivery date of June 2025 totaling \$212,500 and 1/2 the cost of a new T1 ladder truck at projected delivery date of October 2028 totaling \$1,125,000 for a total City contribution of \$1,337,500 within the next five years. In order to meet this requirement, a funding schedule was developed with transfers from Fire & Rescue to MERF in the amount of \$331,250 for FY2025 and FY2026 and in the amount of \$225,000 for FY2027, FY2028, and FY2029.

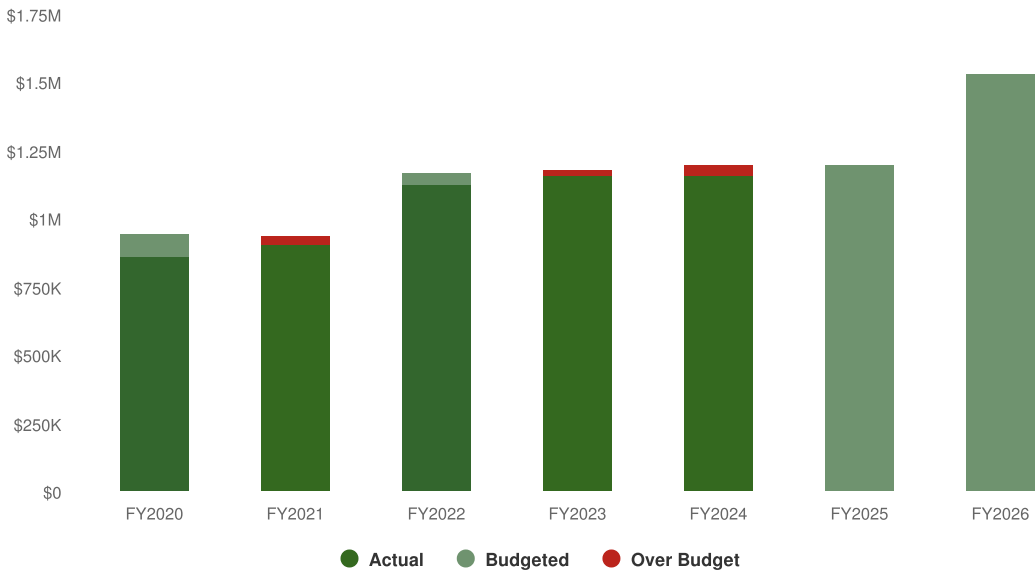
Proposed Expenditures

\$1,537,900

\$340,816

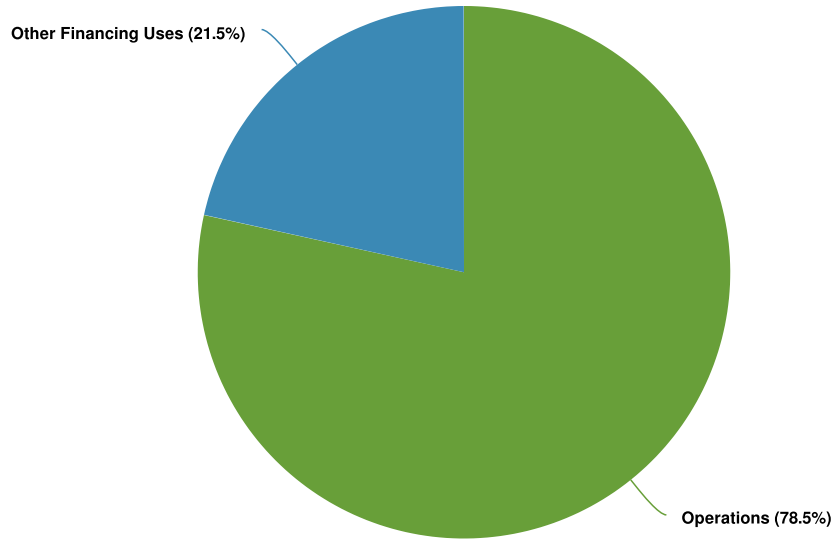
(28.47% vs. prior year)

Fire and Rescue Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
R&M - Bldg/Property (Contr.)	100-007-510-1000	\$3,635	\$30,000	\$13,000	\$60,000	\$30,000	100%
R&M - Equipment (Contractual)	100-007-510-1500	\$0	\$1,500	\$1,500	\$1,500	\$0	0%
Legal Fees	100-007-530-2000	\$7,829	\$10,000	\$0	\$10,000	\$0	0%
Property Insurance	100-007-590-1000	\$2,027	\$2,400	\$1,456	\$2,000	-\$400	-16.7%
Wvfd & Rs Payments	100-007-590-2500	\$920,566	\$921,000	\$965,300	\$965,300	\$44,300	4.8%
Wvfd & Rs Equipment Funding	100-007-590-2600	\$54,181	\$55,000	\$0	\$0	-\$55,000	-100%
Wvfd & Rs Corp/Admin Services	100-007-590-2700	\$121,655	\$122,000	\$107,250	\$107,250	-\$14,750	-12.1%
Contractual Funding - Tc3	100-007-590-3000	\$39,184	\$39,184	\$27,000	\$44,600	\$5,416	13.8%
R&M - Bldg/Property (Comm.)	100-007-610-1000	\$10,094	\$12,000	\$1,500	\$12,000	\$0	0%
R&M Equipment (Commodities)	100-007-610-1500	\$0	\$500	\$0	\$500	\$0	0%
Miscellaneous Expense	100-007-910-9000	\$0	\$3,500	\$0	\$3,500	\$0	0%



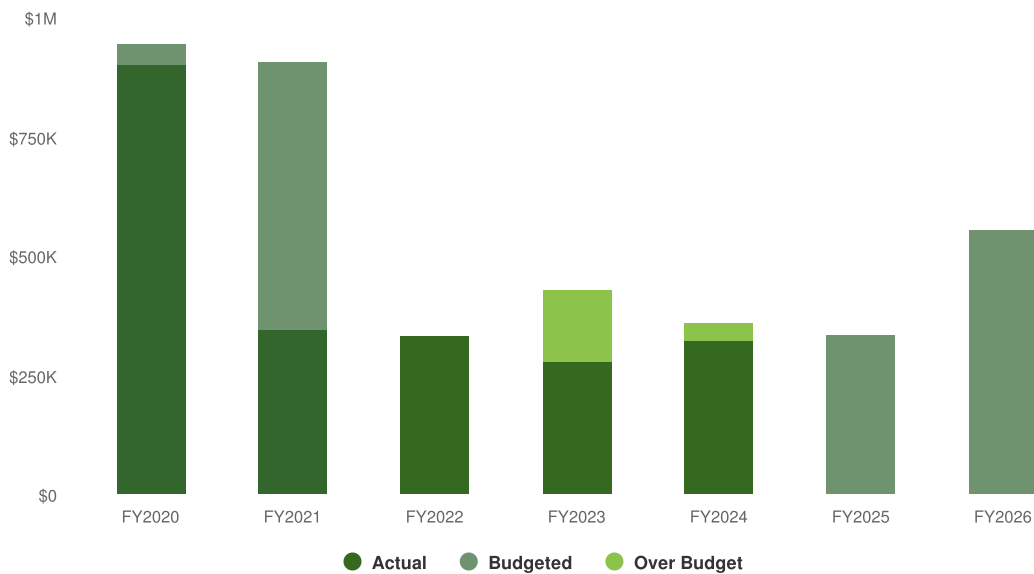
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Grant Disbursement	100-007-910-9400	\$42,593	\$0	\$0	\$0	\$0	0%
Total Operations:		\$1,201,764	\$1,197,084	\$1,117,006	\$1,206,650	\$9,566	0.8%
Other Financing Uses							
Transfer to MERF	100-007-950-2000	\$0	\$0	\$331,250	\$331,250	\$331,250	N/A
Total Other Financing Uses:		\$0	\$0	\$331,250	\$331,250	\$331,250	N/A
Total Expense Objects:		\$1,201,764	\$1,197,084	\$1,448,256	\$1,537,900	\$340,816	28.5%

Summary of Fund Revenue

Property taxes are levied which provide approximately 33.5% of the funding for the fire and ambulance contract. Net expenses are funded through General Corp. - Unrestricted.

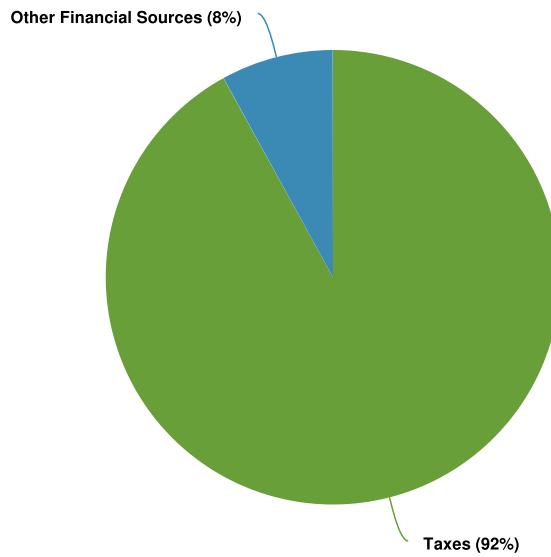
\$557,500 **\$219,579**
(64.98% vs. prior year)

Fire and Rescue Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	100-007-310-1000	\$260,131	\$260,737	\$259,800	\$470,900	\$210,163	80.6%
Foreign Fire Insurance Tax	100-007-310-1500	\$36,780	\$38,000	\$40,000	\$42,000	\$4,000	10.5%
Total Taxes:		\$296,911	\$298,737	\$299,800	\$512,900	\$214,163	71.7%
Other Financial Sources							
Transfer From Bldg. Mtnce.	100-007-390-8000	\$26,413	\$0	\$0	\$0	\$0	0%
Trsf From Telecommunications	100-007-390-9000	\$39,184	\$39,184	\$27,000	\$44,600	\$5,416	13.8%
Total Other Financial Sources:		\$65,597	\$39,184	\$27,000	\$44,600	\$5,416	13.8%
Total Revenue Source:		\$362,508	\$337,921	\$326,800	\$557,500	\$219,579	65%



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

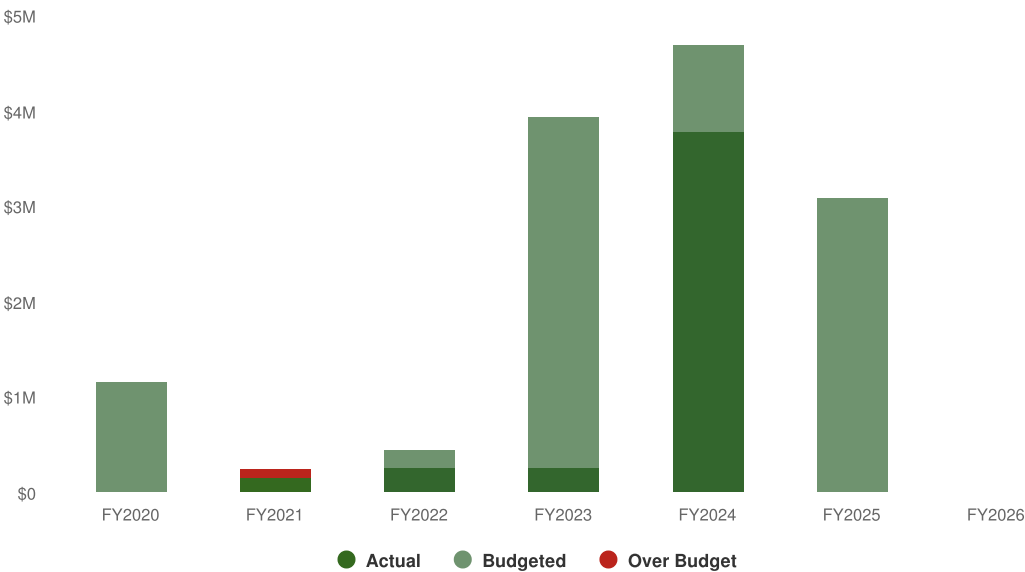
Funding assistance from the local Metropolitan Planning Organization (MPO) made it possible to finish the Freedom Parkway Corridor all the way to Cummings. The intersection was signalized, thus opening a large area for economic development.

The project was designed in FY2022 and FY2023 and construction completed in FY2025.

Proposed Expenditures

\$0 **-\$3,100,000**
(-100.00% 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	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Miscellaneous Expense	411-000- 910-9000	\$750	\$0	\$0	\$0	\$0	0%
Total Operations:		\$750	\$0	\$0	\$0	\$0	0%
Capital							
Purchase - System Constr.	411-000- 800-3000	\$3,413,092	\$2,700,000	\$3,200,000	\$0	-\$2,700,000	-100%
Purchase - System Engineering	411-000- 800-3100	\$378,402	\$400,000	\$450,000	\$0	-\$400,000	-100%
Total Capital:		\$3,791,494	\$3,100,000	\$3,650,000	\$0	-\$3,100,000	-100%
Total Expense Objects:		\$3,792,244	\$3,100,000	\$3,650,000	\$0	-\$3,100,000	-100%

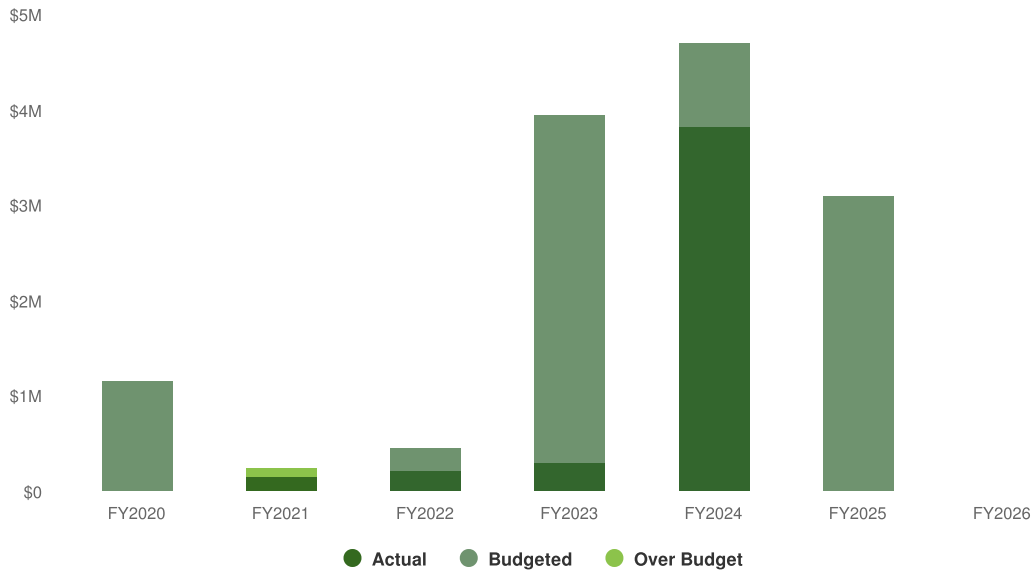


Summary of Fund Revenue

This project was largely funded from surplus funds in the General Fund as well as a grant in the amount of \$2.146M through the MPO.

\$0 **-\$3,100,000**
(-100.00% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	411-000-340-4500	\$2,146,026	\$1,000,000	\$0	\$0	-\$1,000,000	-100%
Total Intergovernmental Revenues:		\$2,146,026	\$1,000,000	\$0	\$0	-\$1,000,000	-100%
Other Financial Sources							
Trsf. From General Fund	411-000-390-1000	\$1,667,946	\$2,100,000	\$3,650,000	\$0	-\$2,100,000	-100%
Total Other Financial Sources:		\$1,667,946	\$2,100,000	\$3,650,000	\$0	-\$2,100,000	-100%
Total Revenue Source:		\$3,813,972	\$3,100,000	\$3,650,000	\$0	-\$3,100,000	-100%



General Fund: Unrestricted (Fund 100-010)

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

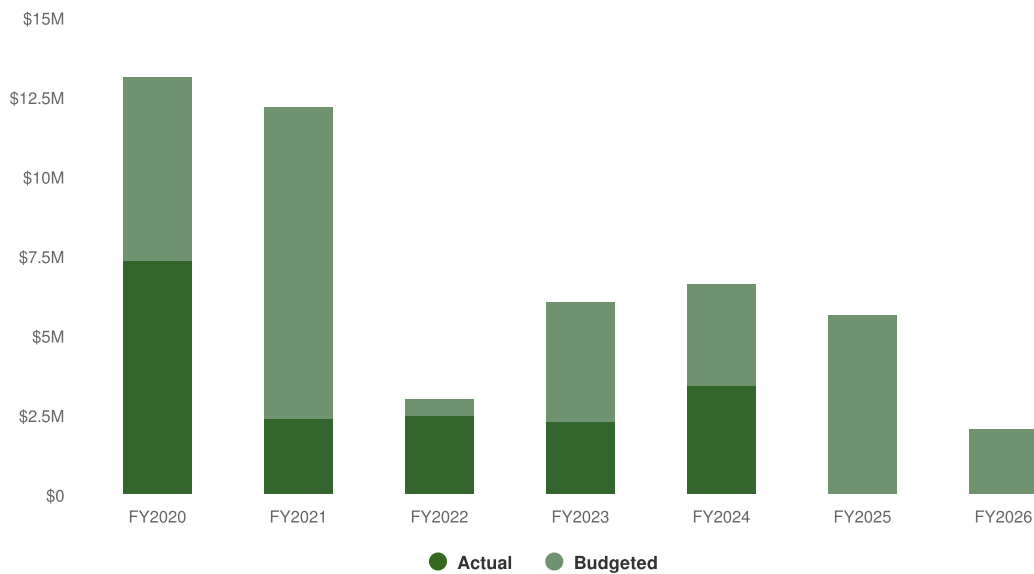
Summary of Fund Expenditures

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

Proposed Expenditures

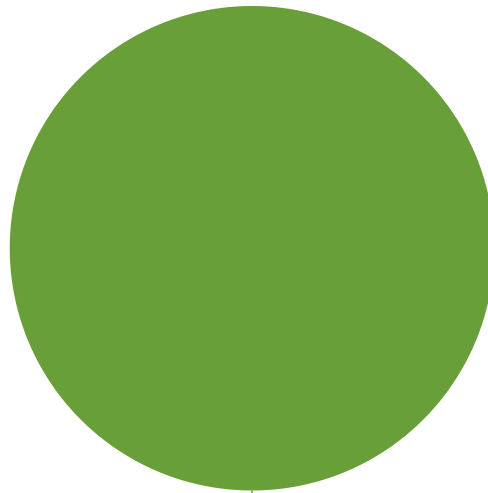
\$2,074,875 **-\$3,571,057**
(-63.25% vs. prior year)

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	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Trsf To Nofsinger Realignment	100-010-950-1300	\$250,673	\$1,070,000	\$503,680	\$157,000	-\$913,000	-85.3%
Trsf. To Freedom Pkwy/Lsd	100-010-950-1400	\$1,667,946	\$2,100,000	\$3,650,000	\$0	-\$2,100,000	-100%
Transfer to Catherine St. Impr	100-010-950-1800	\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%
Transfer To Hilldale Cap. Proj.	100-010-950-4500	\$1,147,781	\$0	\$6,600	\$0	\$0	0%
Transfer To Esda	100-010-950-5500	\$25,000	\$25,000	\$25,000	\$20,000	-\$5,000	-20%
Transfer to Building Mtnce.	100-010-950-6000	\$0	\$440,120	\$440,120	\$0	-\$440,120	-100%
Trsf. To Wacc Debt Serv. Fund	100-010-950-9500	\$358,563	\$360,812	\$360,800	\$357,875	-\$2,937	-0.8%
Total Other Financing Uses:		\$3,449,962	\$5,645,932	\$6,156,200	\$2,074,875	-\$3,571,057	-63.3%
Total Expense Objects:		\$3,449,962	\$5,645,932	\$6,156,200	\$2,074,875	-\$3,571,057	-63.3%

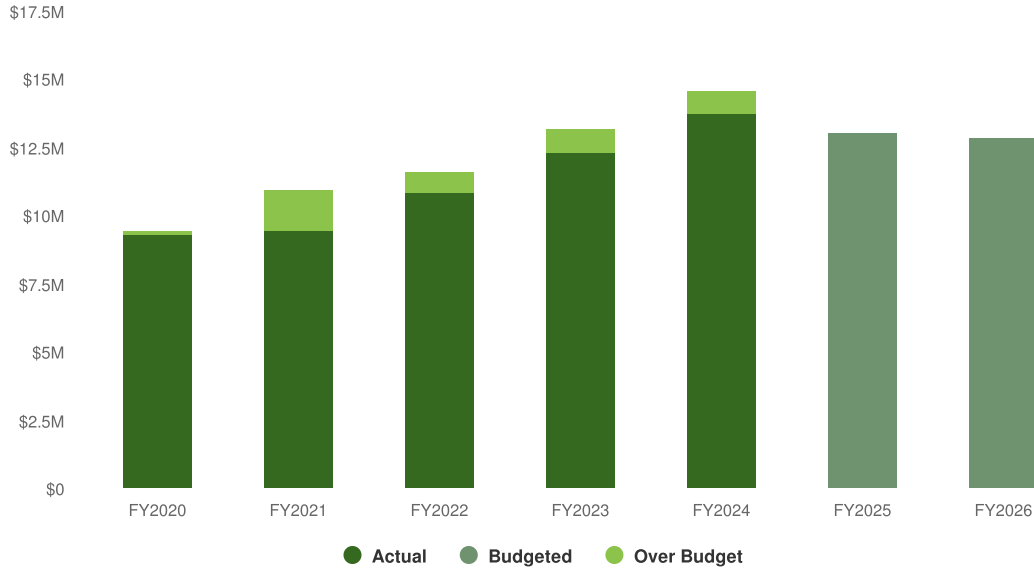


Summary of Fund Revenue

The majority of the General Fund revenue is considered unrestricted and is used to pay net expenses of the departments in addition to the transfers to other funds. Major sources of revenue include Property Tax, Sales Tax, Home Rule Sales Tax, and Income Tax which make up 89% of all unrestricted revenue.

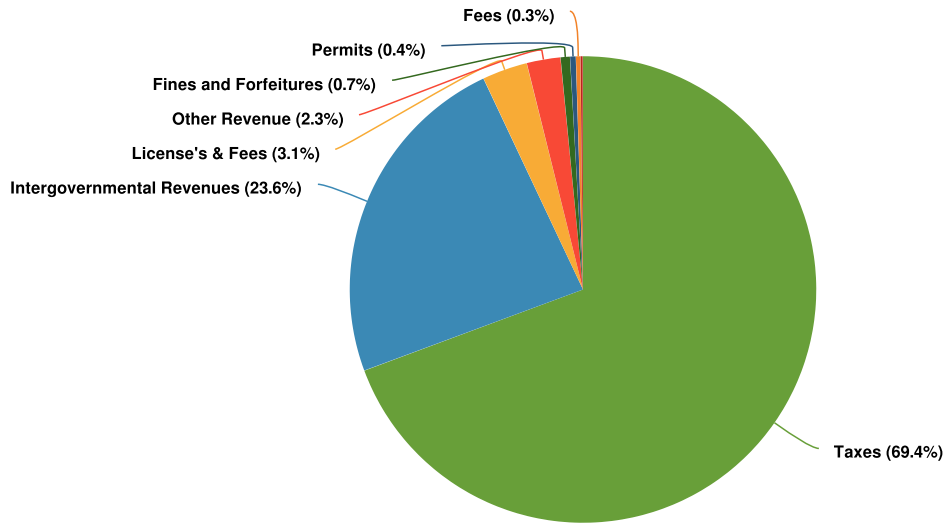
\$12,873,300 **-\$179,700**
(-1.38% vs. prior year)

General Fund - Unrestricted Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	100-010-310-1000	\$70,973	\$92,900	\$92,580	\$92,900	\$0	0%
Sales Tax	100-010-310-2500	\$4,131,410	\$4,040,000	\$4,250,000	\$4,000,000	-\$40,000	-1%
Local Use Tax	100-010-310-3000	\$606,155	\$675,000	\$578,000	\$315,000	-\$360,000	-53.3%
Home Rule Sales Tax	100-010-310-3600	\$5,760,607	\$3,210,000	\$3,265,000	\$3,210,000	\$0	0%
Hr Sales Tax - Infrastructure	100-010-310-3700	\$0	\$1,282,700	\$1,300,000	\$1,310,000	\$27,300	2.1%
Total Taxes:		\$10,569,146	\$9,300,600	\$9,485,580	\$8,927,900	-\$372,700	-4%
License's & Fees							
Licenses - Liquor	100-010-320-1000	\$43,216	\$45,000	\$41,000	\$43,000	-\$2,000	-4.4%
Licenses - Video Gaming	100-010-320-1500	\$38,900	\$41,000	\$42,000	\$43,000	\$2,000	4.9%
Franchise Fees - Cilco	100-010-320-2500	\$164,410	\$164,400	\$164,400	\$164,400	\$0	0%
Franchise Fees - Cable	100-010-320-3500	\$177,839	\$190,000	\$160,000	\$150,000	-\$40,000	-21.1%
Franchise Fee - Solid Waste	100-010-320-4500	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Miscellaneous - License/Permits	100-010-320-5000	\$550	\$500	\$1,300	\$500	\$0	0%
Total License's & Fees:		\$426,915	\$442,900	\$410,700	\$402,900	-\$40,000	-9%
Permits							
Building & Sign Permits	100-010-330-1000	\$76,223	\$45,000	\$42,000	\$45,000	\$0	0%
Enterprise Zone Appl. Fee	100-010-330-1200	\$15,309	\$5,000	\$7,000	\$5,000	\$0	0%
Total Permits:		\$91,533	\$50,000	\$49,000	\$50,000	\$0	0%
Intergovernmental Revenues							
State Income Tax	100-010-340-1000	\$2,674,542	\$2,750,000	\$2,775,000	\$2,863,000	\$113,000	4.1%
Personal Prop. Repl. Tax	100-010-340-1500	\$55,178	\$50,000	\$15,000	\$10,000	-\$40,000	-80%
Video Gaming Tax	100-010-340-2000	\$158,738	\$125,000	\$163,000	\$170,000	\$45,000	36%
Total Intergovernmental Revenues:		\$2,888,458	\$2,925,000	\$2,953,000	\$3,043,000	\$118,000	4%
Fines and Forfeitures							
Fines - Court	100-010-350-1000	\$74,839	\$75,000	\$80,000	\$75,000	\$0	0%
Fines - Parking	100-010-350-1500	\$1,380	\$1,000	\$400	\$1,000	\$0	0%
Fines - Ordinance Violations	100-010-350-2500	\$11,952	\$10,000	\$15,000	\$10,000	\$0	0%
Total Fines and Forfeitures:		\$88,171	\$86,000	\$95,400	\$86,000	\$0	0%
Fees							
Electric Aggregate Fee	100-010-370-1000	\$26,078	\$50,000	\$40,000	\$40,000	-\$10,000	-20%
Zoning Variance & Plat Fees	100-010-370-5000	\$2,475	\$2,000	\$1,000	\$2,000	\$0	0%
Total Fees:		\$28,553	\$52,000	\$41,000	\$42,000	-\$10,000	-19.2%
Other Revenue							
Interest Income	100-010-380-1000	\$473,354	\$175,000	\$495,000	\$300,000	\$125,000	71.4%
Miscellaneous Revenue	100-010-380-9000	\$1,653	\$1,000	\$3,400	\$1,000	\$0	0%
Total Other Revenue:		\$475,007	\$176,000	\$498,400	\$301,000	\$125,000	71%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Other Financial Sources							
Transfer From N Lawndale Ssa	100-010-390-4300	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Transfer From W Holland Ssa	100-010-390-4400	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Other Financial Sources:		\$20,500	\$20,500	\$20,500	\$20,500	\$0	0%
Total Revenue Source:		\$14,588,282	\$13,053,000	\$13,553,580	\$12,873,300	-\$179,700	-1.4%

.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 (effective July 1, 2018)									
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Projected FY2025	Budget FY2026	Total
Revenue	697,997	801,154	977,527	1,118,827	1,206,640	1,280,135	1,300,000	1,310,000	8,692,280
Expenses									
Stratford Dr. Bridge	63,797	45,579	656,073	7,358					772,806
N. Lawndale Ave. Improvement	57,552	39,580	1,434,452	284,862	23,940				1,840,386
W. Holland Dr. Improvement	23,370	9,509	528,682	180,860	3,748				746,169
Bike Trail - local match	106,512								106,512
Freedom Parkway resurfacing	145,462								145,462
School Street resurfacing	372,809								372,809
Dist. #51, Dist. #52 Safe Routes to Schools		60,211	138,578	41,173			68,646	259,000	567,608
Knollcrest Ditch		35,796							35,796
S. Main St. Bridge		9,822							9,822
Centennial Rec. Trail		38,683	93,076	32,710					164,469
Freedom Parkway/Lakeshore Dr. Improvement			246,329	216,866	299,012	682,618	3,650,000		5,094,825
Hilldale Ave. Improvement				1,017,504	1,015,698	567,395			2,600,597
North Street Culvert				102,889					102,889
North Cummings Mill & Overlay					274,711				274,711
Shellbark Pavement Rehab					5,000				5,000
Par Hue St. Overlay					16,515				16,515
Jackson St. Pedestrian Bridge							20,000		20,000
Kingsbury Mill & Overlay				91,846					91,846
Crack Sealing					60,000				60,000
Fire Department Driveway/Parking Lot							32,000		32,000
N. Wilmor Mill & Overlay						171,609			171,609
Curb and Gutter						120,066	25,000	100,000	245,066
Pavement Surface Maintenance						227,875	855,000	250,000	1,332,875
Highwoods Paving						31,078			31,078
Nofsinger Realignment						251,945	503,680	157,000	912,625
Grant/North Street Safe Routes to Schools						143,990			143,990
Catherine St. Impr.							1,170,000	1,540,000	2,710,000
Eagle Ave. Sidewalk Ext.						9,986	110,000		119,986
Candlewood Historical Bridge Repair						48,775	50,000		98,775
W. Jefferson Alley							20,500		20,500
Alley and Street Repaving							20,000	155,000	175,000
Washington Estates Drainage/Elgin Ext.								100,000	100,000
Legion Rd. Impr.						30,000	15,000	20,000	65,000
Total Expenses	769,502	239,180	3,097,189	1,976,068	1,698,624	2,285,337	6,539,826	2,581,000	19,186,726
Revenue over (under) Expenses	(71,505)	561,974	(2,119,662)	(857,241)	(491,984)	(1,005,202)	(5,239,826)	(1,271,000)	(10,494,446)



Hilldale Ave. Improvement Capital Project Fund - Fund 413

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

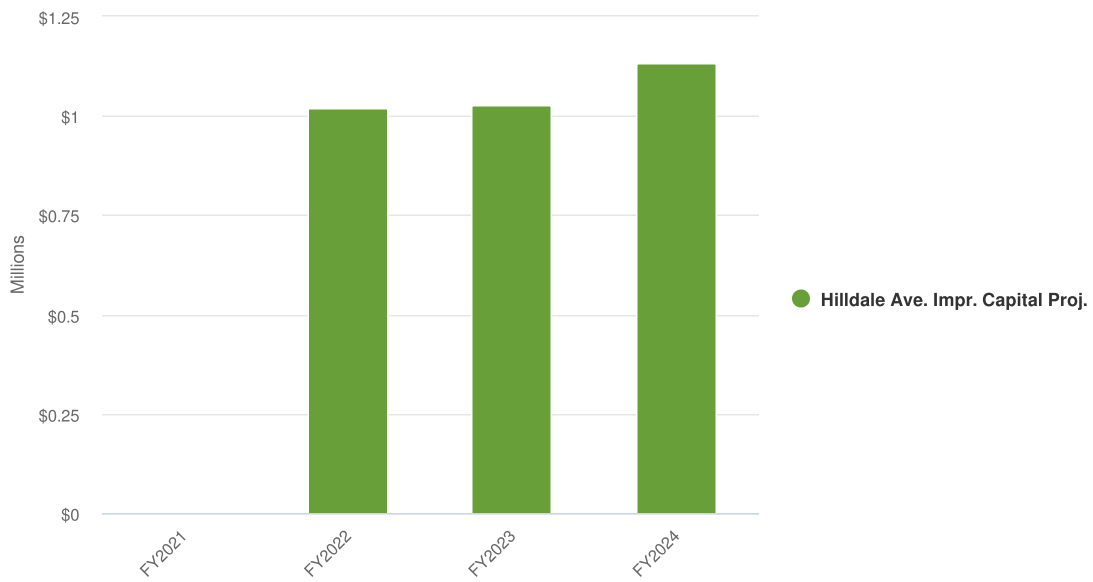
Summary of Fund Expenditures

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

Expenditures by Fund



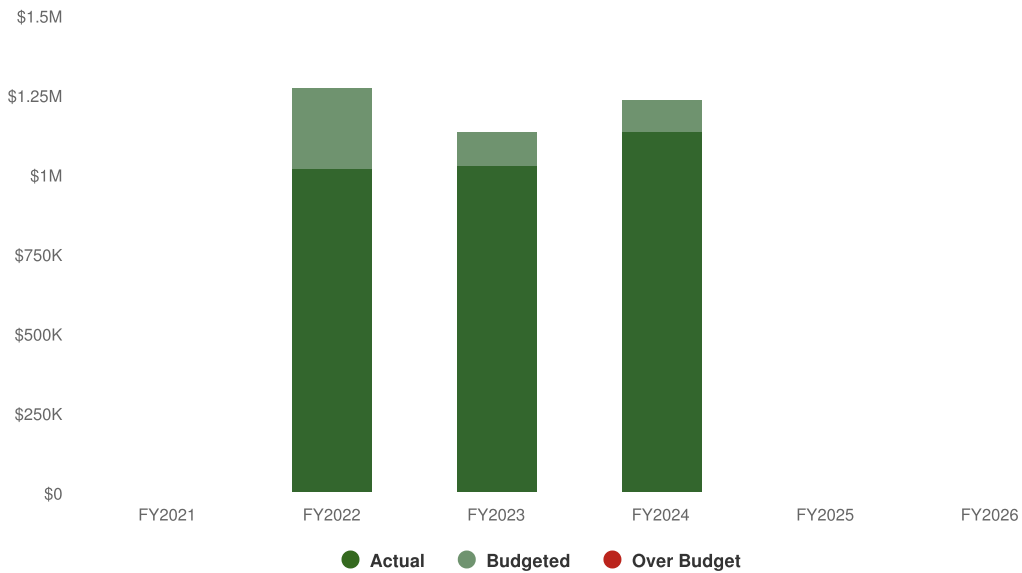
Budgeted and Historical 2024 Expenditures by Fund



Proposed Expenditures

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

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - System Constr. (Str)	413-003-800-3000	\$513,721	\$0	\$0	\$0	\$0	0%
Purchase - System Engineering (Str)	413-003-800-3100	\$53,674	\$0	\$3,300	\$0	\$0	0%
Purchase - System Constr. (Swm)	413-018-800-3000	\$513,721	\$0	\$0	\$0	\$0	0%
Purchase - System Engineering (Swm)	413-018-800-3100	\$53,674	\$0	\$3,300	\$0	\$0	0%
Total Capital:		\$1,134,790	\$0	\$6,600	\$0	\$0	0%
Total Expense Objects:		\$1,134,790	\$0	\$6,600	\$0	\$0	0%

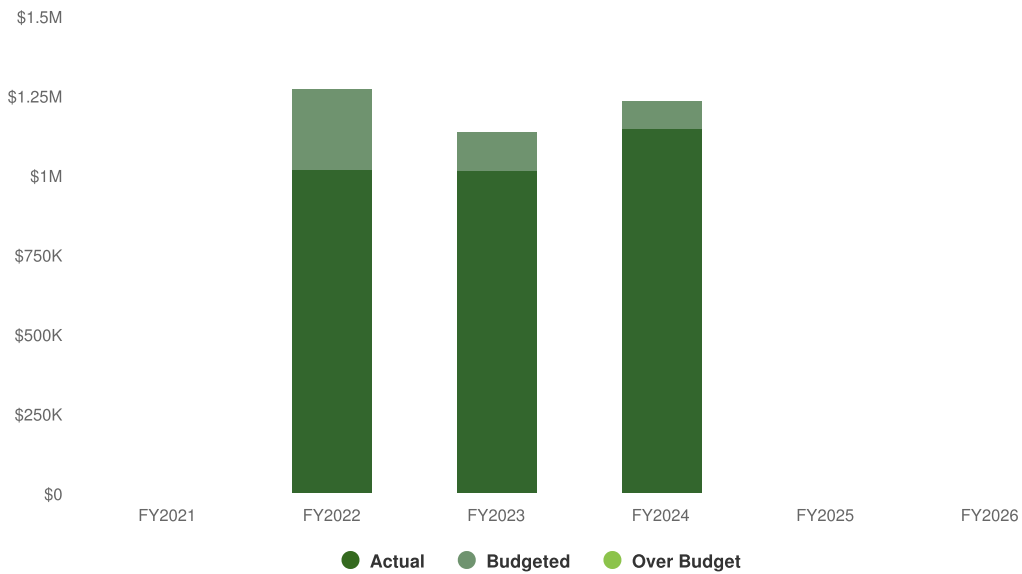


Summary of Fund Revenue

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

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

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



Revenues by Source

Projected 2026 Revenues by Source

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Financial Sources							
Trsf. From General Fund	413-000-390-1000	\$1,147,781	\$0	\$6,600	\$0	\$0	0%
Total Other Financial Sources:		\$1,147,781	\$0	\$6,600	\$0	\$0	0%
Total Revenue Source:		\$1,147,781	\$0	\$6,600	\$0	\$0	0%



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

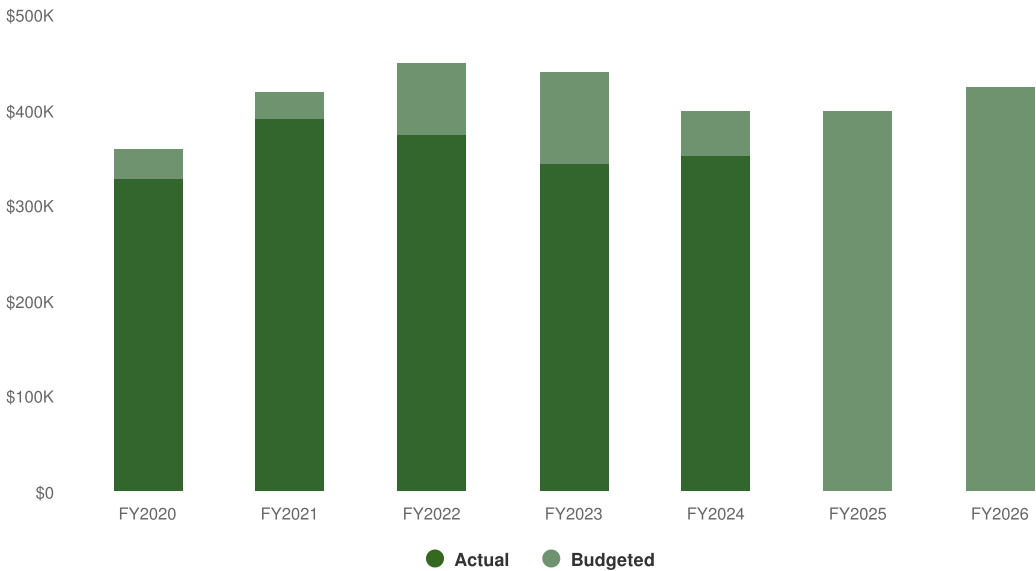
The employee contribution to the fund is 4.5% and the employer contribution is determined on an annual basis. For 2025, the City's contribution is set at 12.03%, compared to 11.25% in 2024.

Proposed Expenditures

\$425,000

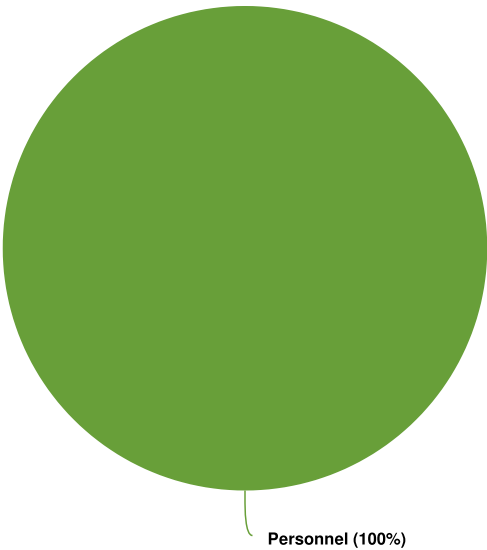
\$25,000
(6.25% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Employer Share - Imrf	207-000-460-1200	\$352,278	\$400,000	\$400,000	\$425,000	\$25,000	6.3%
Total Personnel:		\$352,278	\$400,000	\$400,000	\$425,000	\$25,000	6.3%
Total Expense Objects:		\$352,278	\$400,000	\$400,000	\$425,000	\$25,000	6.3%

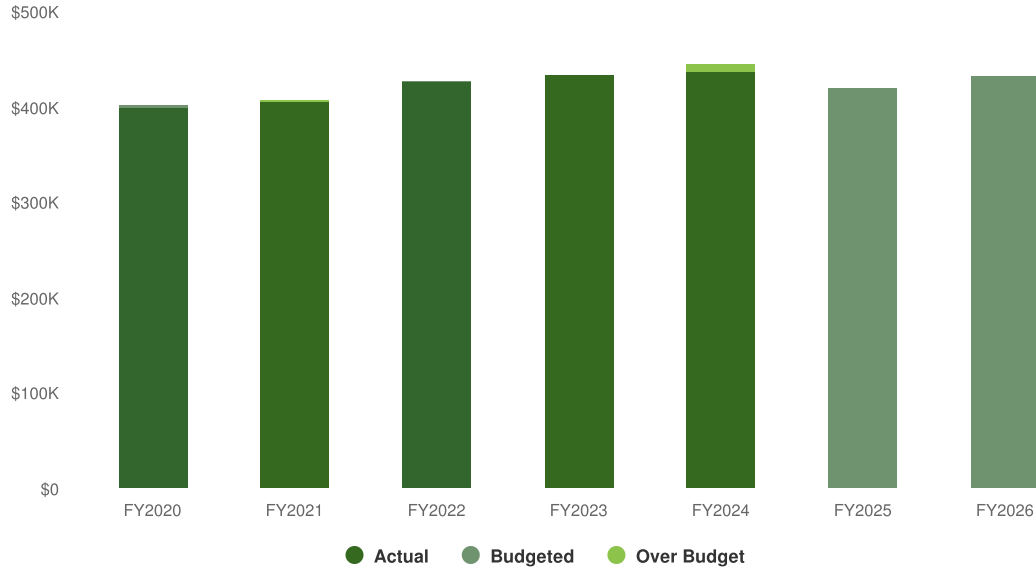


Summary of Fund Revenue

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

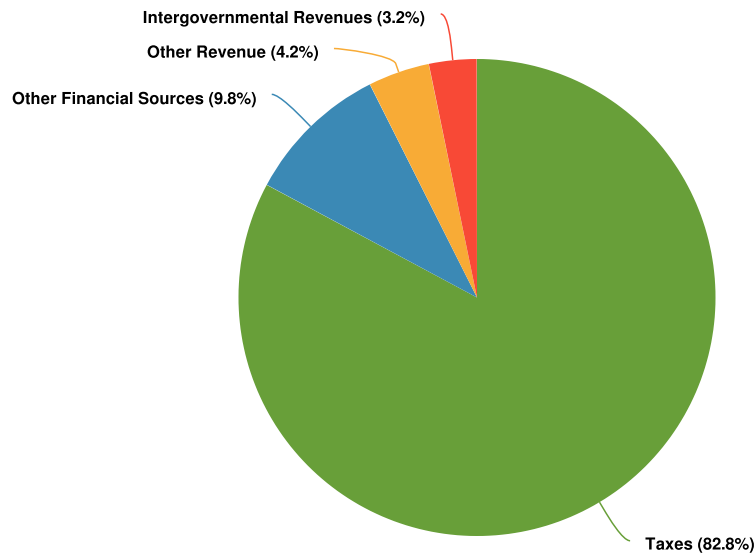
\$432,200 **\$12,700**
(3.03% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes - Imrf	207-000-310-1000	\$369,140	\$348,000	\$347,000	\$358,000	\$10,000	2.9%
Total Taxes:		\$369,140	\$348,000	\$347,000	\$358,000	\$10,000	2.9%
Intergovernmental Revenues							
Pers. Prop. Repl. Tax - Imrf	207-000-340-1500	\$10,204	\$17,500	\$13,400	\$14,000	-\$3,500	-20%
Total Intergovernmental Revenues:		\$10,204	\$17,500	\$13,400	\$14,000	-\$3,500	-20%
Other Revenue							
Interest Revenue	207-000-380-1000	\$23,512	\$15,000	\$21,000	\$18,000	\$3,000	20%
Total Other Revenue:		\$23,512	\$15,000	\$21,000	\$18,000	\$3,000	20%
Other Financial Sources							
Transfer From Water Fund	207-000-390-1500	\$19,000	\$19,000	\$19,000	\$19,700	\$700	3.7%
Transfer From Sewer Fund	207-000-390-2000	\$22,500	\$20,000	\$20,000	\$22,500	\$2,500	12.5%
Total Other Financial Sources:		\$41,500	\$39,000	\$39,000	\$42,200	\$3,200	8.2%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Revenue Source:		\$444,356	\$419,500	\$420,400	\$432,200	\$12,700	3%



Legislative/Administrative Account (Fund 100-001)

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

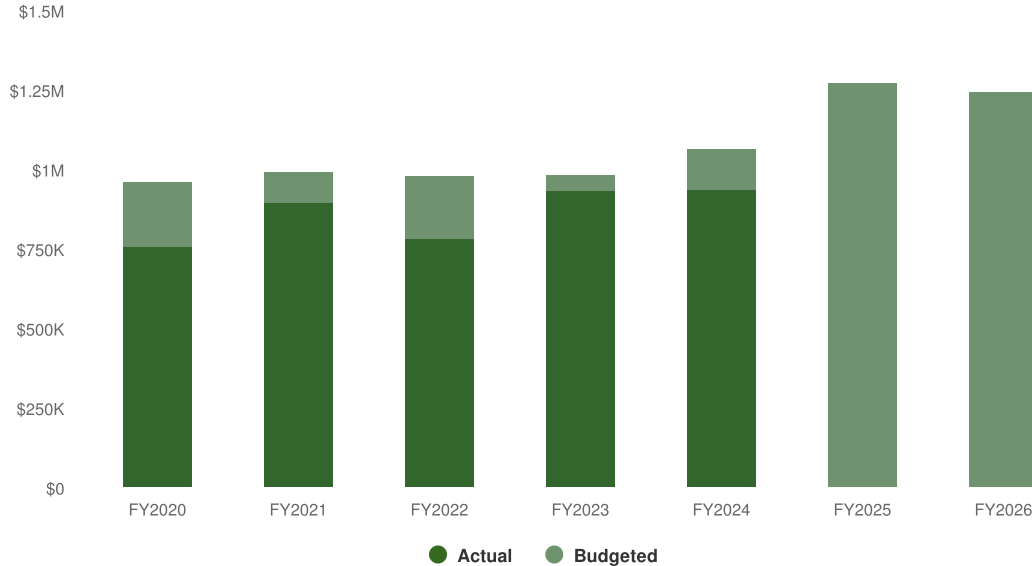
Summary of Fund Expenditures

Funds for several initiatives including continuing the full suite of ClearGov as the new budget platform, implementing LaserFische as a document management tool, and continuing to expand the Tyler modules in an effort to utilize a complete Enterprise Resource Program are included in FY2026 planned expenditures. In addition, funds are included for a comprehensive update to the City's website.

Proposed Expenditures

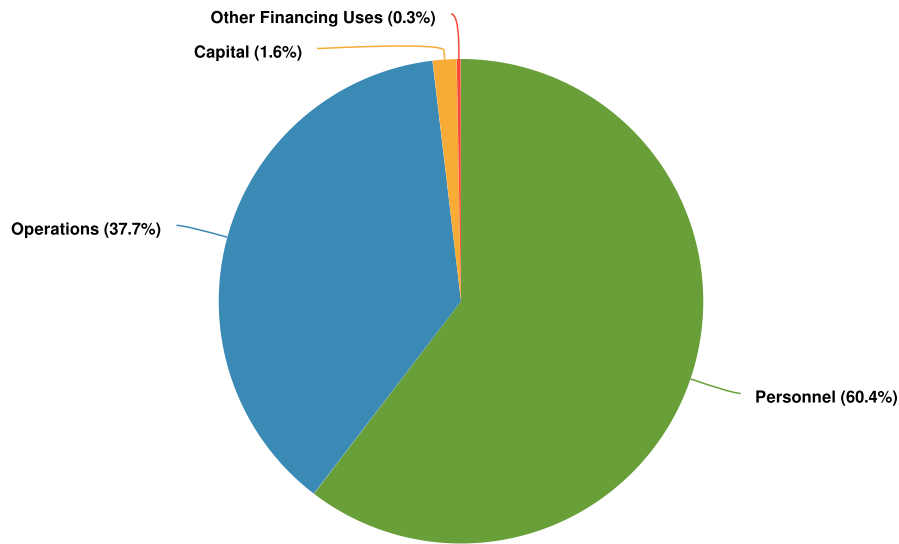
\$1,247,628 **-\$26,228**
(-2.06% vs. prior year)

Legislative/Administrative Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-001-410-1000	\$383,344	\$375,000	\$375,000	\$415,000	\$40,000	10.7%
Salaries - Over-Time	100-001-410-2000	\$7,247	\$8,000	\$8,400	\$8,000	\$0	0%
Unused Sick Time/Ghip	100-001-410-3000	\$4,064	\$5,800	\$5,000	\$6,000	\$200	3.4%
Salaries - Part-Time	100-001-420-1000	\$90,218	\$95,500	\$87,500	\$102,000	\$6,500	6.8%
Salaries - Elected Officials	100-001-430-1000	\$110,463	\$117,000	\$115,000	\$118,000	\$1,000	0.9%
Group Insurance	100-001-450-1000	\$70,318	\$74,000	\$91,000	\$95,600	\$21,600	29.2%
Health Savings Plan Contrib.	100-001-450-1100	\$5,615	\$5,700	\$6,600	\$7,500	\$1,800	31.6%
Retiree Health Insurance	100-001-450-1200	\$39,584	\$42,400	\$25,000	\$0	-\$42,400	-100%
Payroll Taxes - Unemployment	100-001-450-2000	\$632	\$800	\$700	\$800	\$0	0%
Workers Comp Insurance	100-001-450-2500	\$431	\$500	\$400	\$520	\$20	4%
Total Personnel:		\$711,916	\$724,700	\$714,600	\$753,420	\$28,720	4%
Operations							



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
R&M Equipment (Contractual)	100-001-510-1500	\$3,104	\$3,600	\$3,500	\$3,800	\$200	5.6%
Legal Fees	100-001-530-2000	\$55,713	\$75,000	\$72,000	\$76,000	\$1,000	1.3%
Liquor Code Enforce.-Legal	100-001-530-2100	\$0	\$1,000	\$0	\$1,000	\$0	0%
Data Processing Support	100-001-530-3000	\$60,404	\$86,000	\$78,500	\$83,500	-\$2,500	-2.9%
Professional Fees	100-001-530-4000	\$18,343	\$16,100	\$22,925	\$40,000	\$23,900	148.4%
Animal Control Expenses	100-001-530-4500	\$15,124	\$17,200	\$17,200	\$19,200	\$2,000	11.6%
Postage Expenses	100-001-550-1000	\$544	\$1,000	\$900	\$1,000	\$0	0%
Communications	100-001-550-1500	\$1,700	\$101,800	\$9,100	\$27,000	-\$74,800	-73.5%
Publishing Fees	100-001-550-2000	\$912	\$1,100	\$1,100	\$1,200	\$100	9.1%
Printing Fees	100-001-550-2500	\$44	\$2,300	\$2,600	\$1,450	-\$850	-37%
Recruitment	100-001-550-3000	\$0	\$500	\$500	\$32,000	\$31,500	6,300%
Membership Dues	100-001-560-1000	\$5,828	\$7,700	\$6,800	\$8,200	\$500	6.5%
Training - Elected Officials	100-001-560-1500	\$4,142	\$11,200	\$4,000	\$15,200	\$4,000	35.7%
Training - Staff	100-001-560-1600	\$6,200	\$14,000	\$3,500	\$13,000	-\$1,000	-7.1%
Subscriptions	100-001-560-2000	\$79	\$400	\$300	\$400	\$0	0%
Reference Materials/Manuals	100-001-560-2500	\$10	\$400	\$400	\$400	\$0	0%
Software	100-001-560-3000	\$24,649	\$65,200	\$35,055	\$55,700	-\$9,500	-14.6%
Surety Bond Expense	100-001-590-1100	\$0	\$1,400	\$1,350	\$1,500	\$100	7.1%
Lease/Rent Expense	100-001-590-2000	\$4,824	\$3,000	\$3,000	\$3,500	\$500	16.7%
R&M - Equipment (Commodities)	100-001-610-1500	\$2,839	\$2,500	\$2,400	\$2,500	\$0	0%
Office Supplies	100-001-650-1000	\$4,023	\$5,500	\$5,000	\$5,200	-\$300	-5.5%
Miscellaneous Equipment	100-001-650-2000	\$223	\$9,500	\$4,000	\$10,000	\$500	5.3%
Taxes - Other	100-001-910-3000	\$0	\$50	\$0	\$50	\$0	0%
Miscellaneous Expense	100-001-910-9000	\$10,900	\$12,800	\$50,000	\$14,000	\$1,200	9.4%
Community Support	100-001-910-9200	\$3,937	\$6,800	\$4,500	\$5,000	-\$1,800	-26.5%



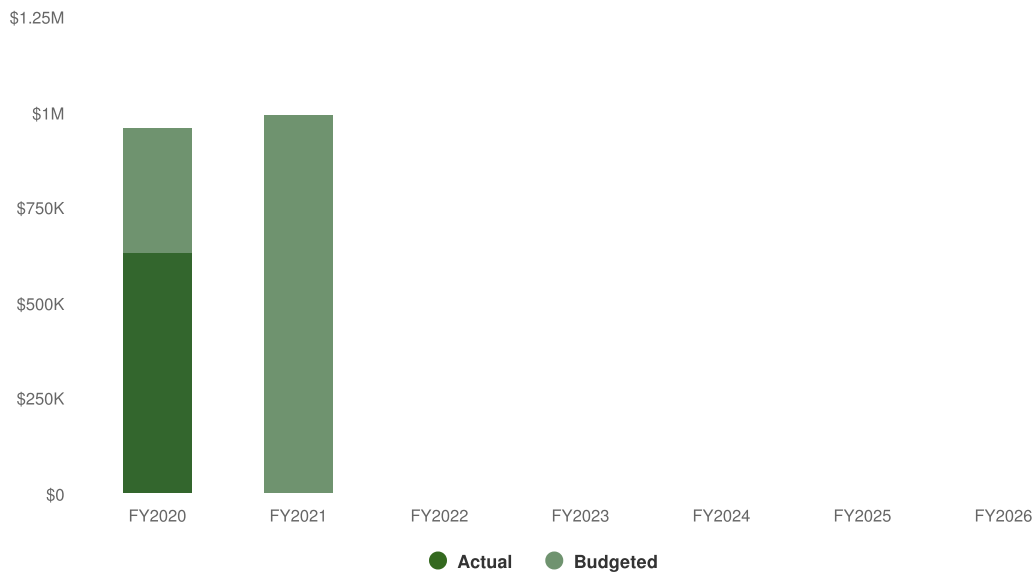
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Transportation Services	100-001-910-9500	\$0	\$50,000	\$50,000	\$50,000	\$0	0%
Total Operations:		\$223,542	\$496,050	\$378,630	\$470,800	-\$25,250	-5.1%
Capital							
Purchase - Equipment	100-001-800-1500	\$0	\$50,000	\$67,000	\$20,000	-\$30,000	-60%
Total Capital:		\$0	\$50,000	\$67,000	\$20,000	-\$30,000	-60%
Other Financing Uses							
Transfer To Cap Repl Fund	100-001-950-2000	\$2,124	\$3,106	\$3,106	\$3,408	\$302	9.7%
Total Other Financing Uses:		\$2,124	\$3,106	\$3,106	\$3,408	\$302	9.7%
Total Expense Objects:		\$937,582	\$1,273,856	\$1,163,336	\$1,247,628	-\$26,228	-2.1%

Summary of Fund Revenue

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

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

Legislative/Administrative Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

Name	Account ID	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
No Data To Display					



Liability Insurance Fund - Fund 203

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

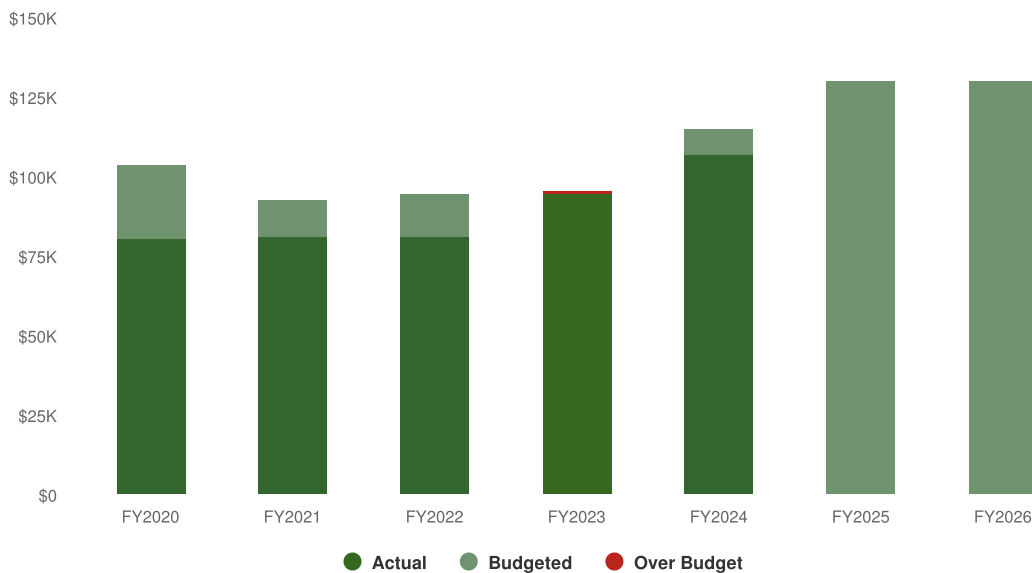
Summary of Fund Expenditures

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

Proposed Expenditures

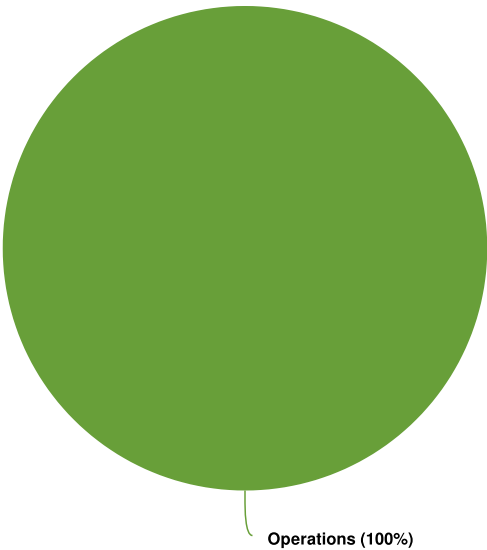
\$130,000 **\$0**
(0.00% vs. prior year)

Liability Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Liability Insurance	203-000-590-1500	\$107,246	\$130,000	\$115,000	\$130,000	\$0	0%
Total Operations:		\$107,246	\$130,000	\$115,000	\$130,000	\$0	0%
Total Expense Objects:		\$107,246	\$130,000	\$115,000	\$130,000	\$0	0%

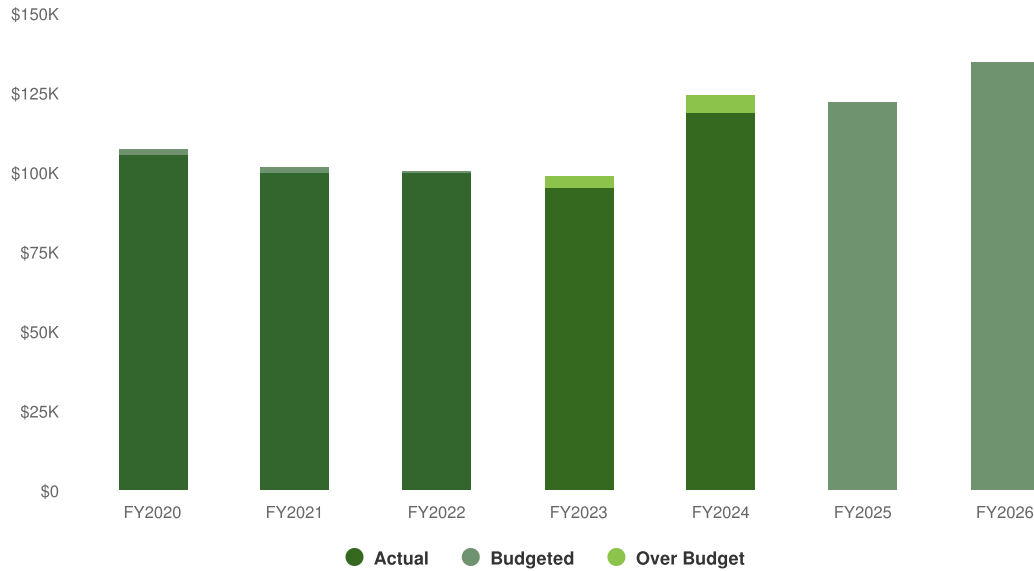


Summary of Fund Revenue

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

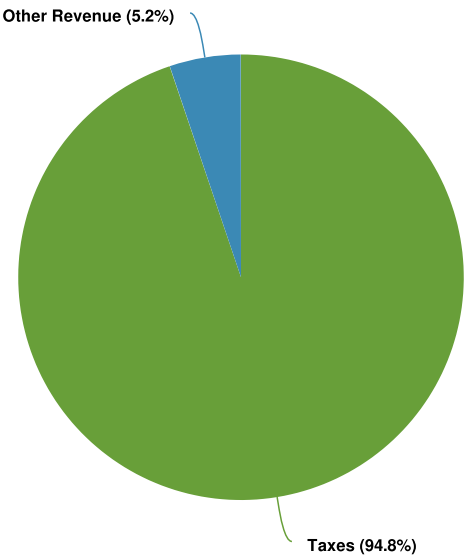
\$135,000 **\$13,000**
(10.66% vs. prior year)

Liability Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	203-000-310-1000	\$114,760	\$115,000	\$115,000	\$128,000	\$13,000	11.3%
Total Taxes:		\$114,760	\$115,000	\$115,000	\$128,000	\$13,000	11.3%
Other Revenue							
Interest Revenue	203-000-380-1000	\$9,788	\$7,000	\$9,000	\$7,000	\$0	0%
Total Other Revenue:		\$9,788	\$7,000	\$9,000	\$7,000	\$0	0%
Total Revenue Source:		\$124,548	\$122,000	\$124,000	\$135,000	\$13,000	10.7%



Motor Fuel Tax Fund (MFT) - Fund 206

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

Summary of Fund Expenditures

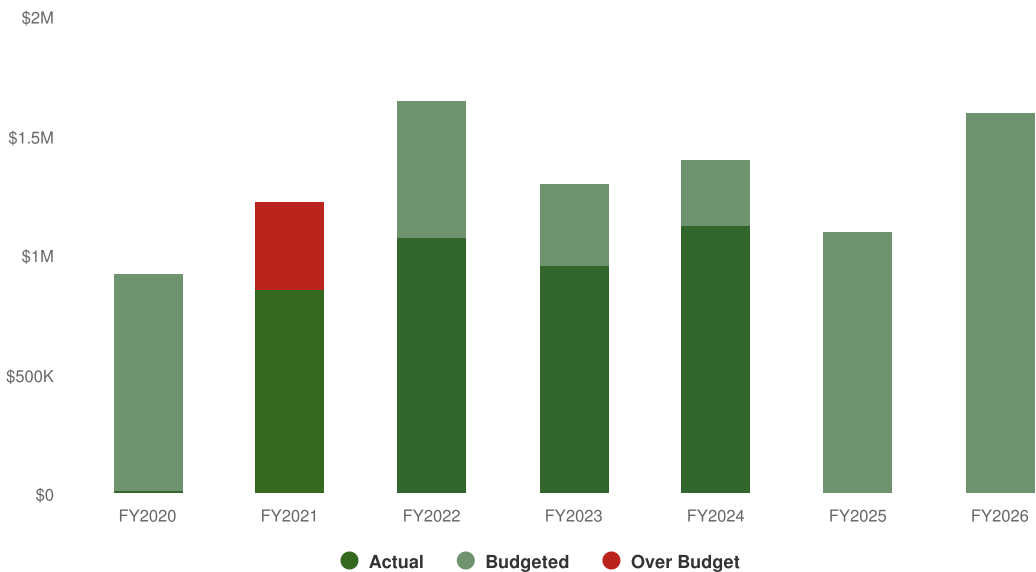
In addition to the planned chip seal maintenance project, funds are also allocated for the reconstruction of the Candlewood Dr. historic bridge.

Proposed Expenditures

\$1,600,000

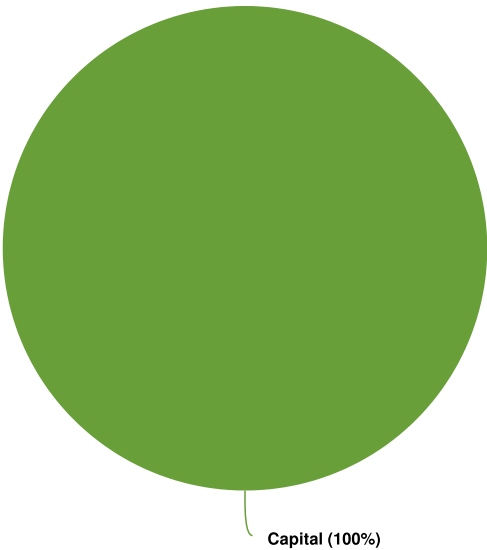
\$500,000
(45.45% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - System Construction	206-000-800-4000	\$990,893	\$1,000,000	\$0	\$1,500,000	\$500,000	50%
Purchase - System Engineering	206-000-800-4100	\$0	\$0	\$0	\$0	\$0	0%
Purchase - System Engineering	206-206-800-4100	\$131,777	\$100,000	\$100,000	\$100,000	\$0	0%
Total Capital:		\$1,122,670	\$1,100,000	\$100,000	\$1,600,000	\$500,000	45.5%
Total Expense Objects:		\$1,122,670	\$1,100,000	\$100,000	\$1,600,000	\$500,000	45.5%

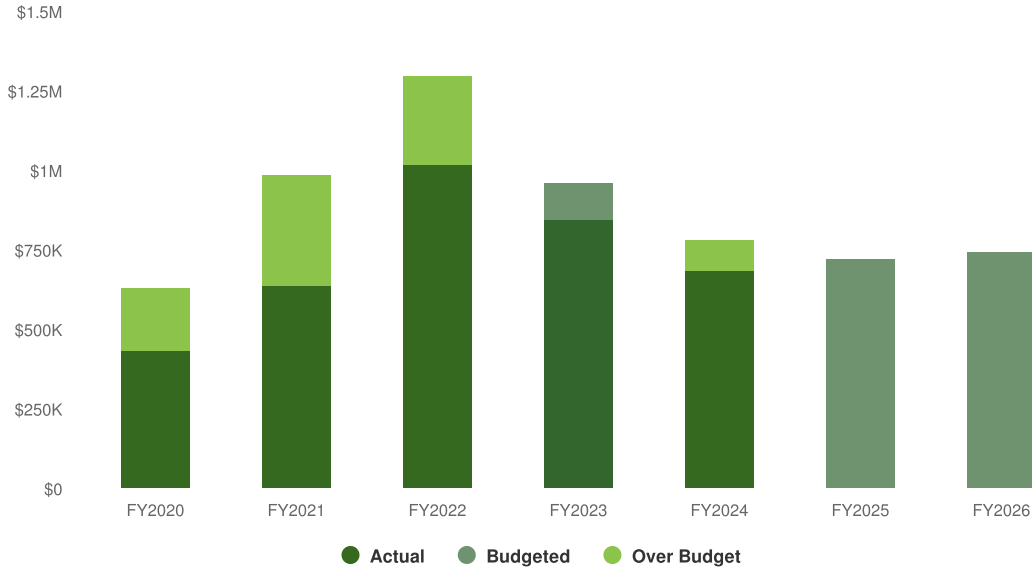


Summary of Fund Revenue

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

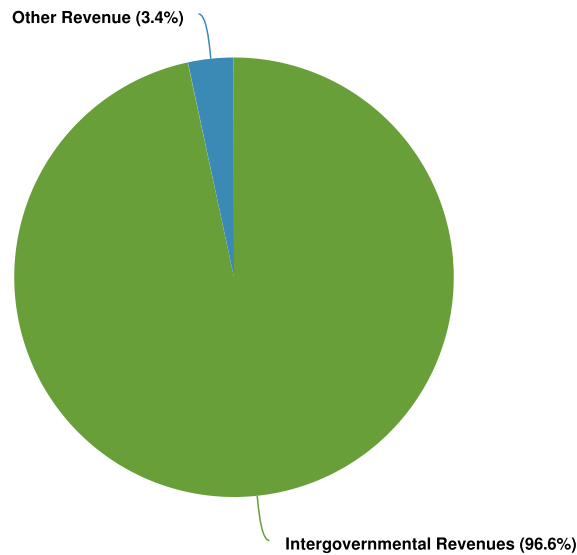
\$743,400 **\$23,000**
(3.19% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source										
Intergovernmental Revenues										
State Allotment	206-000-340-2000	\$401,335	\$375,000	\$362,000	\$418,000	\$346,400	-\$13,000	-3.5%	-\$15,600	-4.3%
Transportation Renewal Fund	206-000-340-2200	\$341,098	\$307,300	\$338,400	\$364,000	\$372,000	\$31,100	10.1%	\$33,600	9.9%
Total Intergovernmental Revenues:		\$742,434	\$682,300	\$700,400	\$782,000	\$718,400	\$18,100	2.7%	\$18,000	2.6%
Other Revenue										
Interest Revenue	206-000-380-1000	\$38,493	\$2,500	\$20,000	\$35,000	\$25,000	\$17,500	700%	\$5,000	25%
Miscellaneous Revenue	206-000-380-9000	\$6	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Other Revenue:		\$38,499	\$2,500	\$20,000	\$35,000	\$25,000	\$17,500	700%	\$5,000	25%



Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Revenue Source:		\$780,933	\$684,800	\$720,400	\$817,000	\$743,400	\$35,600	5.2%	\$23,000	3.2%



Motorized Equipment Replacement Fund (MERF) - Fund 502

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

Summary of Fund Expenditures

Included in the fund expenditures for FY2026 is the continued implementation of a debt management software, DebtBook that will assist in appropriately accounting for leases in accordance with GASB 88. Capital expenditures include the replacement of the Jetter and aftermarket costs for the leased vehicles. Enterprise charges the City one-half of aftermarket cost if exceeds \$10,000 and the lease is reduced accordingly. Two canine vehicles are also planned for replacement and are funded by Police Special Projects - Canine donations.

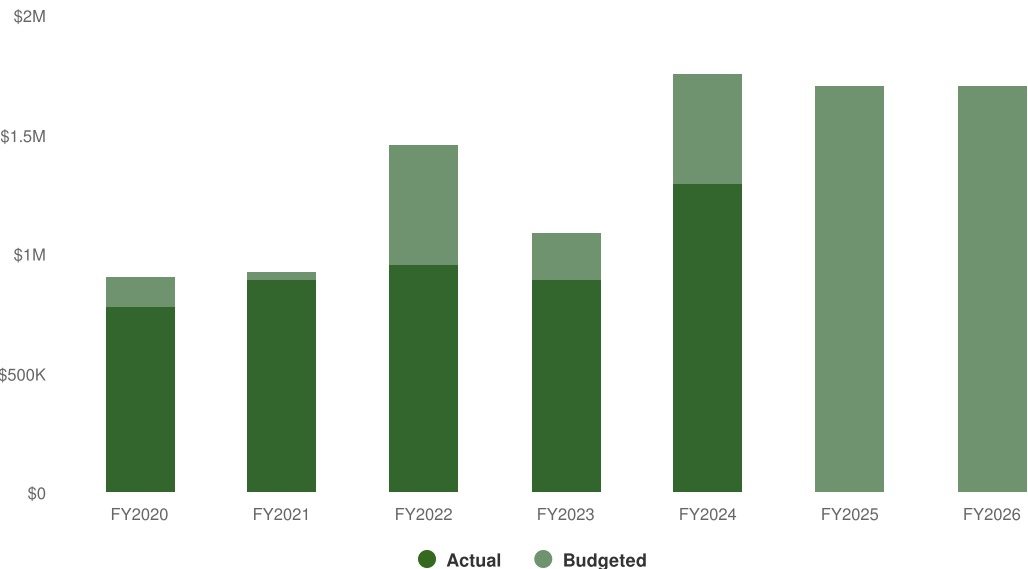
Proposed Expenditures

\$1,703,860

-\$940

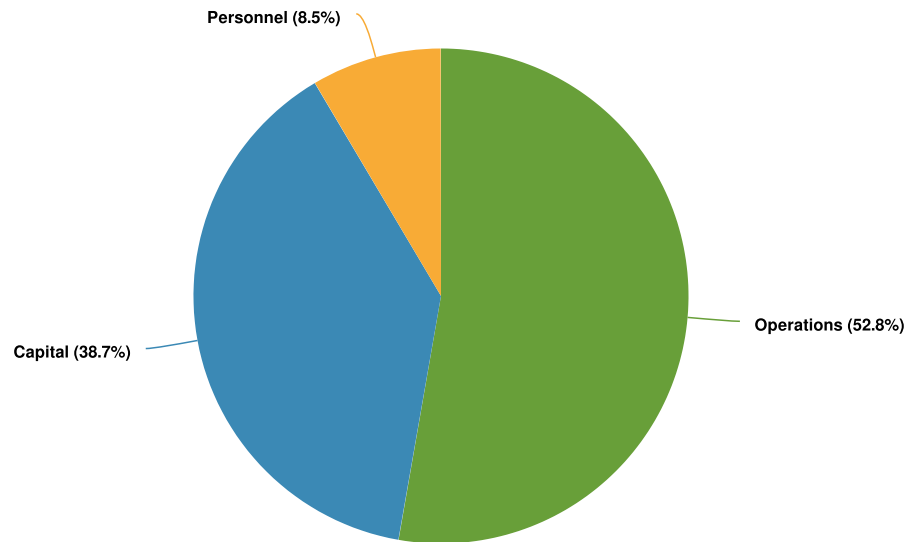
(-0.06% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	502-000-410-1000	\$66,768	\$96,500	\$100,000	\$101,000	\$4,500	4.7%
Salaries - Standby	502-000-410-1500	\$639	\$800	\$700	\$800	\$0	0%
Salaries - Over-Time	502-000-410-2000	\$4,057	\$5,500	\$4,500	\$5,000	-\$500	-9.1%
Unused Sick Time/Ghip	502-000-410-3000	\$1,092	\$1,500	\$1,000	\$1,550	\$50	3.3%
Group Insurance	502-000-450-1000	\$26,750	\$28,500	\$28,500	\$31,000	\$2,500	8.8%
Health Savings Plan Contrib.	502-000-450-1100	\$1,324	\$1,600	\$1,400	\$1,650	\$50	3.1%
Payroll Taxes - Unemployment	502-000-450-2000	\$139	\$150	\$150	\$160	\$10	6.7%
Workers Comp Insurance	502-000-450-2500	\$2,348	\$2,500	\$2,300	\$2,600	\$100	4%
Uniform Allowance	502-000-470-1000	\$415	\$1,000	\$1,000	\$1,200	\$200	20%
Total Personnel:		\$103,530	\$138,050	\$139,550	\$144,960	\$6,910	5%
Operations							



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Repair & Mtnc Bldg. - Contr.	502-000-510-1000	\$133	\$500	\$250	\$500	\$0	0%
R&M - Contractual	502-000-510-8000	\$111,732	\$95,000	\$101,500	\$105,000	\$10,000	10.5%
R&M - Equipment (Contractual)	502-000-510-8500	\$0	\$250	\$100	\$500	\$250	100%
Drug & Alcohol Testing Expense	502-000-530-2500	\$98	\$50	\$25	\$100	\$50	100%
Professional Fees	502-000-530-4000	\$13,700	\$15,000	\$14,000	\$15,000	\$0	0%
Communications	502-000-550-1500	\$0	\$100	\$100	\$100	\$0	0%
Membership Dues	502-000-560-1000	\$0	\$100	\$100	\$100	\$0	0%
Training	502-000-560-1500	\$314	\$500	\$500	\$500	\$0	0%
Reference Materials/Manuals	502-000-560-2500	\$2,204	\$250	\$250	\$100	-\$150	-60%
Property Insurance	502-000-590-1000	\$67,177	\$70,000	\$81,000	\$90,000	\$20,000	28.6%
Lease/Rent Expense	502-000-590-2000	\$251,527	\$321,000	\$325,000	\$390,000	\$69,000	21.5%
R&M - Commodities	502-000-610-8000	\$73,771	\$70,000	\$60,000	\$70,000	\$0	0%
Operating Supplies	502-000-650-1500	\$1,691	\$1,500	\$15,000	\$2,000	\$500	33.3%
Miscellaneous Equipment	502-000-650-2000	\$2,730	\$7,000	\$5,500	\$2,000	-\$5,000	-71.4%
Fuel	502-000-650-3000	\$194,836	\$230,000	\$200,000	\$220,000	-\$10,000	-4.3%
Miscellaneous Expense	502-000-910-9000	\$1,553	\$1,000	\$2,000	\$3,000	\$2,000	200%
Total Operations:		\$721,465	\$812,250	\$805,325	\$898,900	\$86,650	10.7%
Capital							
Purchase - Equipment/Vehicles	502-000-800-1500	\$473,708	\$625,000	\$894,200	\$660,000	\$35,000	5.6%
Total Capital:		\$473,708	\$625,000	\$894,200	\$660,000	\$35,000	5.6%
Other Financing Uses							
Transfer To Building Mtnc. Fund	502-000-950-1900	\$0	\$129,500	\$129,500	\$0	-\$129,500	-100%
Total Other Financing Uses:		\$0	\$129,500	\$129,500	\$0	-\$129,500	-100%
Total Expense Objects:		\$1,298,703	\$1,704,800	\$1,968,575	\$1,703,860	-\$940	-0.1%

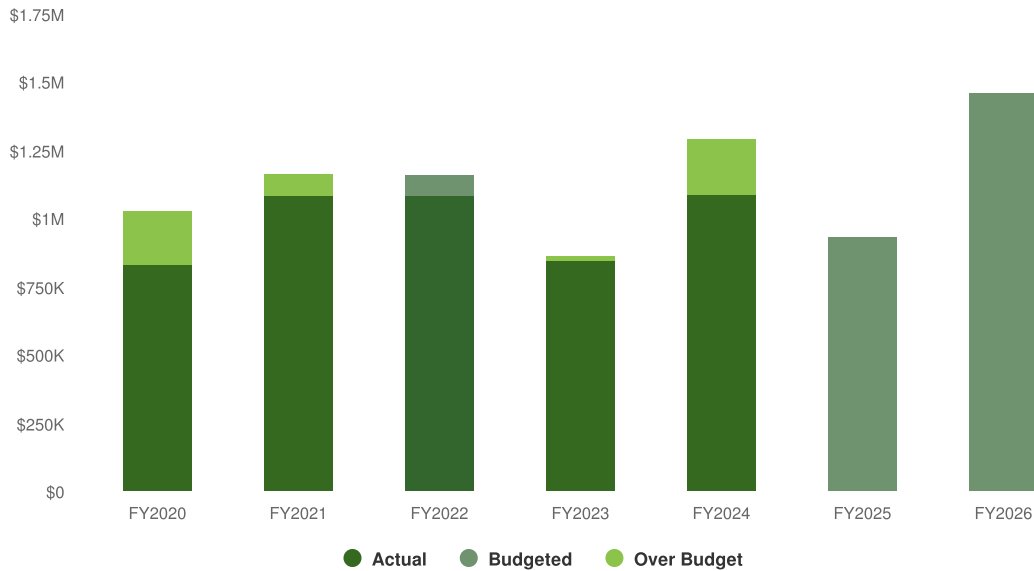


Summary of Fund Revenue

Transfers from the using departments for personnel, operations and capital are the main revenue source for the MERF Fund. A transfer is included from General Fund - Fire & Rescue in order to fund for the ambulance and T1 ladder truck that the are contractual obligations for the City to pay for 1/2 of each piece of equipment at delivery as outlined in the Fire & Rescue department page.

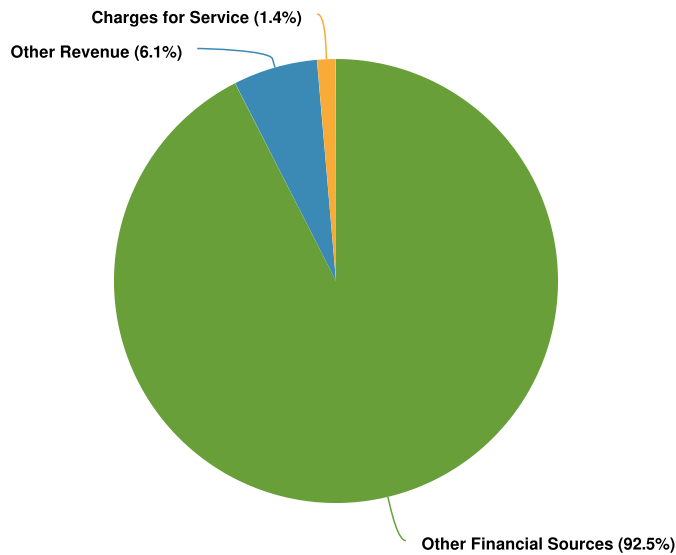
\$1,466,250 **\$532,050**
(56.95% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Charges for Service							
Fuel Sales	502-000-360-1000	\$21,840	\$20,000	\$19,000	\$20,000	\$0	0%
Total Charges for Service:		\$21,840	\$20,000	\$19,000	\$20,000	\$0	0%
Other Revenue							
Interest Revenue	502-000-380-1000	\$61,972	\$45,000	\$52,000	\$40,000	-\$5,000	-11.1%
Insurance Proceeds	502-000-380-2000	\$0	\$0	\$292,500	\$0	\$0	0%
Sale Of Equipment	502-000-390-9800	\$211,755	\$50,000	\$77,000	\$50,000	\$0	0%
Total Other Revenue:		\$273,727	\$95,000	\$421,500	\$90,000	-\$5,000	-5.3%
Other Financial Sources							
Transfer From Water	502-000-390-1500	\$139,000	\$92,000	\$92,000	\$116,000	\$24,000	26.1%
Transfer From Sewer	502-000-390-2000	\$158,000	\$123,000	\$123,000	\$154,000	\$31,000	25.2%
Transfer From Streets	502-000-390-3000	\$561,000	\$419,000	\$419,000	\$389,000	-\$30,000	-7.2%
Transfer From Police	502-000-390-4000	\$129,000	\$171,000	\$171,000	\$249,000	\$78,000	45.6%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Transfer From Cemetery	502-000-390-4500	\$13,000	\$11,000	\$11,000	\$37,000	\$26,000	236.4%
Transfer From Pol. Spec. Proj.	502-000-390-5000	\$0	\$0	\$0	\$80,000	\$80,000	N/A
Transfer From Planning/Zoning	502-000-390-6000	\$0	\$3,200	\$3,200	\$0	-\$3,200	-100%
Transfer from Fire & Rescue	502-000-390-7000	\$0	\$0	\$331,250	\$331,250	\$331,250	N/A
Total Other Financial Sources:		\$1,000,000	\$819,200	\$1,150,450	\$1,356,250	\$537,050	65.6%
Total Revenue Source:		\$1,295,567	\$934,200	\$1,590,950	\$1,466,250	\$532,050	57%

MERF Replacement Schedule - Police and Mowers

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE																
Enterprise inventory									MERF Replacement							
Vehicle #	Category #	Department	Year	FY Purch/Lease	Asset #	Current Make/Model	VIN #	Plate #	Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-In	Funding/Lease
POLICE DEPARTMENT																
1	2761SM	Police	2024	24-25					42,881				2025			12,576
2	2309SM	Police	2021	21-22						Enterprise lease						11,160
3	2677SM	Police	2023	23-24						Enterprise lease						11,160
4	2309SM	Police	2021	21-22						Enterprise lease						11,208
5	2649SM	Police	2021	21-22						Enterprise lease						12,048
6	2477LP	Police	2019	19-19						planned Enterprise lease - 8 mo.		2025				9,440
7	2309SM	Police	2021	21-22						Enterprise lease						11,160
8	2309SM	Police	2021	21-22						Enterprise lease						11,220
9	2612XV	Police	2023	23-24						Enterprise lease						13,236
10	2775DA	Police	2024	24-25						Enterprise lease						9,816
11	26573T	Police	2023	23-24						Enterprise lease						10,560
12	2612ZS	Police	2023	23-24						Enterprise lease						13,020
13	2573G5	Police	2022	21-22						Enterprise lease						14,292
14	26423S	Police	2023	23-24						Enterprise lease						14,508
15	N/A	Police	2017	17-18					20,000	25,335	5	26-27		defer		738
16	N/A	Police	2019	19-19					10,000					-		-
17	N/A	Police	2019	19-19					10,000					-		-
18	2309SM	Police	2021	21-22						Enterprise lease						9,936
19	2477LM	Police	2020	19-20						planned Enterprise lease - 8 mo.		2025				7,760
20	2477MA	Police	2020	19-20						planned Enterprise lease - 8 mo.		2025				7,760
21	DONATED	Police	2021	20-21					37,781					-		-
22		Police								planned Enterprise lease - 8 mo.			new			7,728
23		Police								planned Enterprise lease - 8 mo.			new			9,440
	N/A	Police	1948	Donated										80,000		208,186
																Funding
MOWERS																
1		Streets	21-22	133		Ventrac 95" mower	4000Y-AJ14778		31,843	38,142	6	27-28				6,357
2		Streets	21-22	134		Ventrac 72" mower	4000Y-AJ19973		29,431	35,142	6	27-28				5,837
3		Streets	23-24	230		Kohler Command Pro - 25 HP	414121581		19,128	trade in 6872	6	28-30				2,784
4		Cemetery	23-24	231		Kohler Command Pro - 25 HP	414121580		19,128	trade in 6872	6	28-30				2,784
5		Cemetery	23-24	232		Kohler Command Pro - 25 HP	414121583		19,128	trade in 6872	6	28-30				2,784
6		Reserv	22-23	185		Ventrac 72" mower	4020Y-AR01196		35,923	trade in 6,000	6	28-29				5,842
		Fire	21-22			Toro w/ 66" deck mower	409432255		8,854	5,373	7	28-29				1,339



MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE															
FUND	Div #	Department	Year	FY Pur/Less	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement		Life	Repl. FY	Enterprise Repl. Year	Budget	Funding/Lease
									Purchase Price	Replacement Cost					
PUBLIC WORKS/ADMINISTRATIVE	1-1	Streets	2024	23-24		Western Star 47R Truck	8KKABPPE451V61842	M	243300	236,685	337,342	12	35-36		7,867
	1-2	Streets	2023	23-23		Western Star 47R Truck	8KKABPPE451V61844	M	987080	236,685	337,342	12	35-37		(4,320)
1-3	25XSCN	Admin.	2023	23-23	6144-OLB	Shimadzu 1805 Crew Cab 4 x 4	3SCPD6AKMP2100362	M	234981		Enterprise lease				5,792
1-4	25XSRV	Streets	2023	23-23	6144-OLB	Shimadzu 1805 Double Cab 4 x 4	1GCR0A6KMP2140064	M			Enterprise lease				8,628
1-5	247TNG	Streets	2018	18-18	6186	International 7400 S10 Single Axle	3H9WJ1650000346745	M	218706	136,355	250,000	12	30-31		23,345
1-6	247TMB	Streets	2017	18-17	6187	International 7400 S10 Single Axle	1G7W02161600010365	M	211130	121,537	250,000	12	28-29		27,226
1-7	247TND	Streets	2018	18-18	6188	International 7400 Tandem	3H9WJ167100029027	M	217484	149,804	275,000	12	30-31		25,524
1-8	not on list	State & Coll.	2018	18-18	6189	Ford F350 Crew Cab 4 x 2	1F0SW027K0E000360	M	218411	61,674	87,832	12	30-31		7,328
1-9	247TMS	Streets	2020	19-20	6204	International MV307 Single Axle	3H4G07AB00L410126	M	181779	148,000	250,000	12	31-32		22,856
1-10	25XSRG	Water	2023	23-23	6197-OLB	Shimadzu 1805 Crew Cab 4 x 4	3SCPD6AKMP2100362	M	234989		Enterprise lease				9,872
1-11	247TMC	Streets	2017	18-17	6171	International 7400 S10 Single Axle	1G7W02161600010364	M	211241	129,392	250,000	12	28-29		15,387
1-12	N/A	Streets	2023	23-23		TYMCO 800BAH Street Sweeper	20201104700141034K	M	206538	368,880	427,587	5	29-30	193,987	112,087
1-13	N/A	Streets	2023	23-23		John Deere S105L Backhoe Loader	1T01105L0PFA037079	M		131,619	trade in 35,000	10	32-33		14,160
1-14	N/A	State & Coll.	2020	19-20	6205	Volvo Bus B570L	1FVH03TE3L0L0145	M	8637374		550,000	10	23-26	550,000	190,000
1-15	20KJ2J1	Public Works	2023	23-24		Dodge RAM 3500 Chassis	1C4HRR16P0K000000	M	236668		Enterprise lease				20,434
1-16	247TMD	State & Coll.	2011	10-11	6116	Ford F350 Super Duty with Crew Cab	1F7W01C180004000110263	M	184584	146,641	250,000	15	27-28		49,921
1-17	239BWK	Pub. Works Admin.	2021	21-22		Ford F350 (4x4) Super Duty	1F7W01C1800040001	M	228225		Enterprise lease				7,880
1-18	25XSRG	State & Coll.	2023	23-24	6198-OLB	Chevrolet Silverado 2000 450 Chassis	1G0N930E10P0131116	M	235722		Enterprise lease				12,432
1-19	25XSRG	Streets	2023	23-24	6198-OLB	Chevrolet Silverado 2000	1G0N930E10P0131116	M	236566		Enterprise lease				12,204
1-20	239BWK	Water	2021	21-22		2021 Ford F-350 (4x4) Super Duty	1F7W01C1800040001	M	209956		Enterprise lease				5,568
1-21	270CCX	Streets	2024	23-24		Dodge RAM 1500	1C4HRR16P0K000000	M	206622		Enterprise lease				10,992
1-22	270CCV	Admin.	2024	23-23		Volvo A90LE	1946140V1001001	M			Enterprise lease				6,204
1-23		Streets	2024	23-24		Western Star	8KKABPPE451V61878	M	239459	234,843	334,830	12	35-36		27,362
1-24		Streets	2016	16-17	6166	Asphalt Roller	CAT 602B			35,722	64,518	20	30-37		3,812
1-25	270CCG	Streets	2024	23-24		Ford F-450	1F7W01C1800040001	M			Enterprise lease				20,080
1-26	239BWK	Admin.	2021	21-22		Ford F350 (4x4) Super Duty	1F7W01C1800040001	M	228244		Enterprise lease				5,568
1-27	270CCX	Streets	2024	23-24		Dodge RAM 1500	1C4HRR16P0K000000	M	206620		Enterprise lease				10,980
1-28	270CCB	Streets	2024	23-24		Dodge RAM 2500	3C6BR0LA000000000	M	206624		Enterprise lease				13,644
1-29	239BWK	State & Coll.	2021	21-22		2021 Ford F-350 (4x4) Super Duty	1F7W01C1800040001	M	228449		Enterprise lease				5,568
1-30	247TMB	Streets	2018	18-18	6189	Ford F350 4WD	1F7W01C1800040001	M	217848		planned Enterprise lease - 8 mo.	2026			13,344
1-31	286J0B	Sanitary	2024	23-23		Chevrolet Silverado 2000 450 Chassis	1G0N930E10P0131116	M			Enterprise lease - for damaged replacement				
1-32	230C001	Streets	2021	20-21		Ford F350 4 x 4	1F7W01C1800040001	M	228796	23,643					
1-33	N/A	Streets	2021	21-22		John Deere S105L Backhoe Loader	1T01105L0PFA037079	M		122,350	164,428	10			16,443
1-34															
1-35	N/A	State & Coll.	2022	21-22	591-0005	Reese Jetting Machine					moved to CERS FY23-24				
1-36	N/A	Streets	2023	23-24	618-0102	RTA 14 Bobcat 844 Wheel Loader	BAC22478			60,267	80,980	10			8,088
1-37	270CCX	Streets	2024	23-24		RAM 1500	1C4HRR16P0K000000	M	209132		Enterprise lease				10,992
1-38	N/A	State & Coll.	2017	17-18	6184	Caterpillar 280D 40HP Hydraulic	DX280425			55,612	87,371	10	27-28		8,737
1-39	N/A	Streets	2022	23-24		Volvo EC60E Excavator	VCE60E00000017614			102,194	137,240	10			13,734
1-40	Sanitary		18-17	6170	John Deere 9550R Tractor	5J14450004600				33,909	45,921	10	26-27		4,617
														635,000	589,690
														26,000	139,510
														660,000	30,829
															547,000



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 FY2026 other than the fund records a transfer to General Fund for the Special Service Area property taxes received.

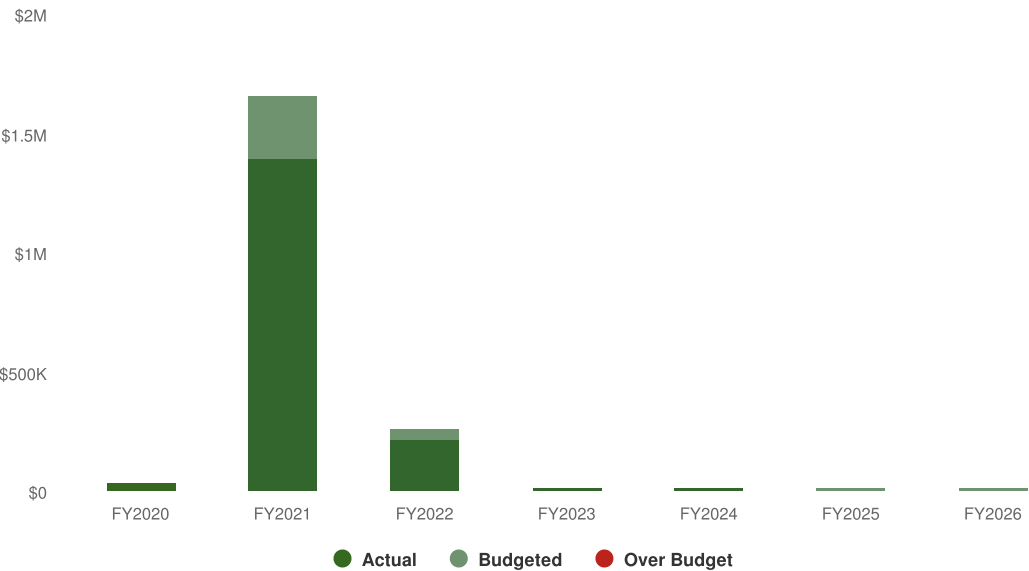
Proposed Expenditures

\$16,000

\$0

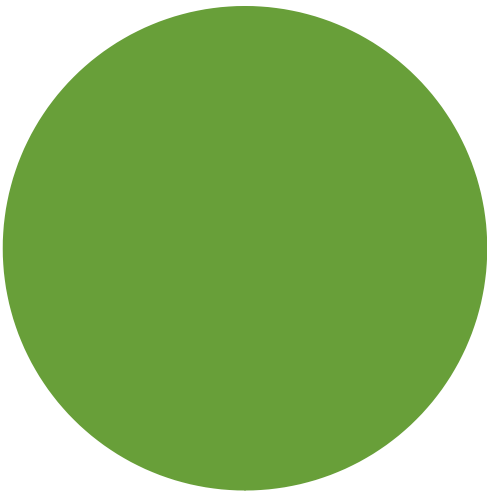
(0.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Transfer To General	430-000-950-1000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Total Other Financing Uses:		\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Total Expense Objects:		\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%



Summary of Fund Revenue

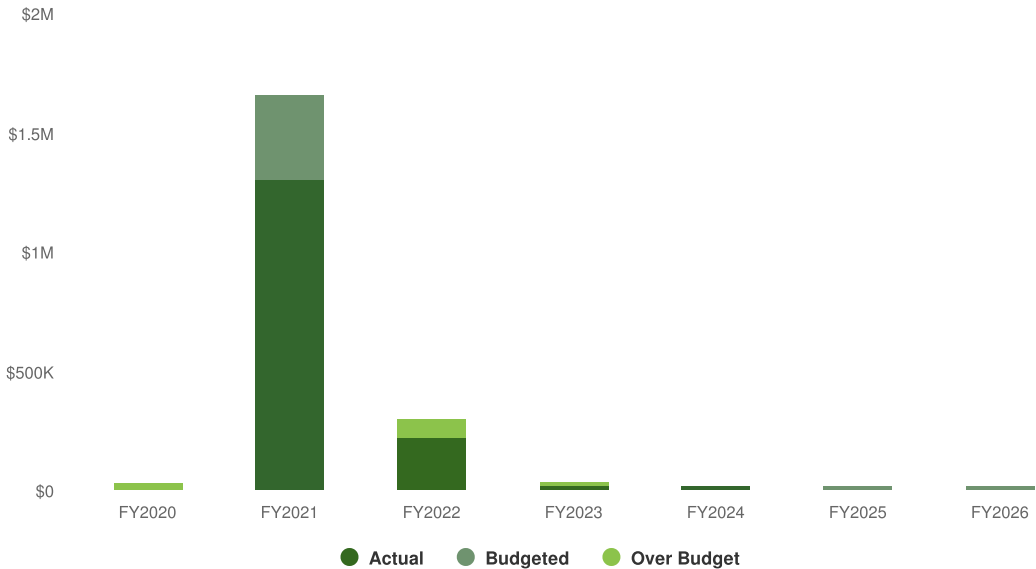
The Special Service Area property taxes will be received for a total of ten years through FY2030.

\$16,000

\$0

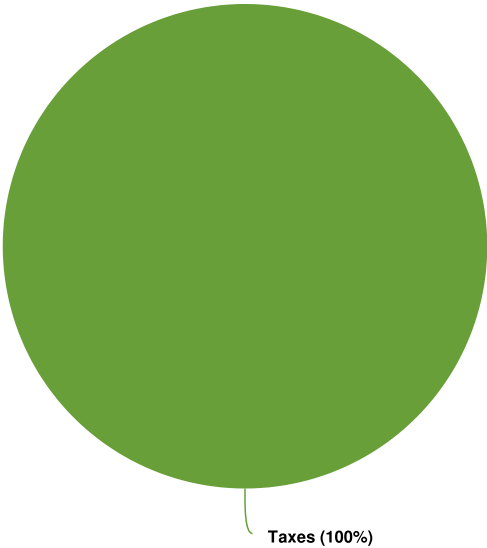
(0.00% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	430-000-310-1000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Total Taxes:		\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%
Total Revenue Source:		\$16,000	\$16,000	\$16,000	\$16,000	\$0	0%



Washington 223/Nofsinger Realignment Capital Project Fund - Fund 409

This fund records the transactions related to Washington 223 infrastructure, including the realignment of Nofsinger Road which intersected Highway 24 - Boyd Parkway not at a 90- degree angle. This project was completed in FY2025.

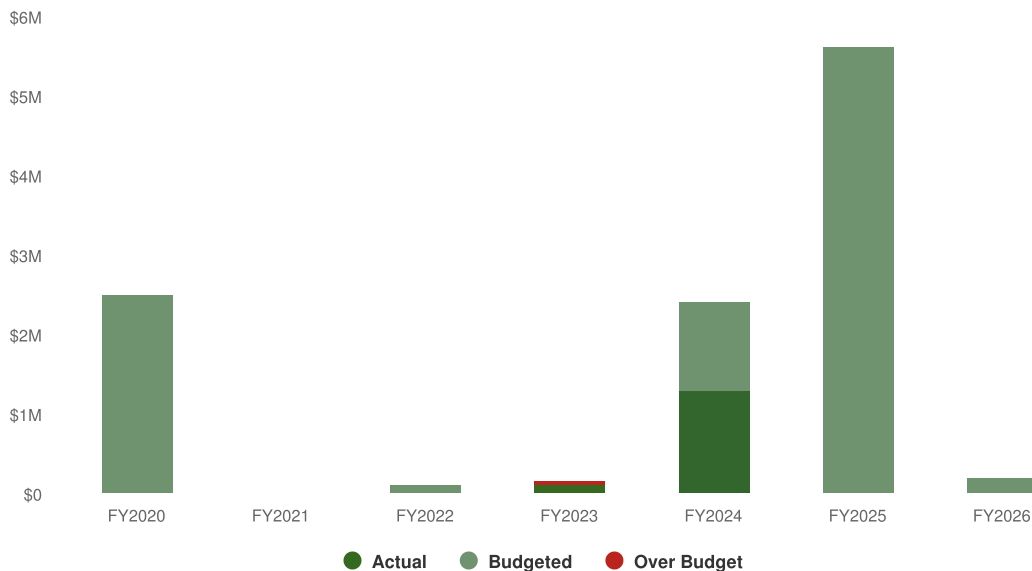
Summary of Fund Expenditures

Funding assistance from both the federal and state governments made it possible to address a highly dangerous road that was not aligned properly. The intersection was aligned and signalized during FY2025.

Proposed Expenditures

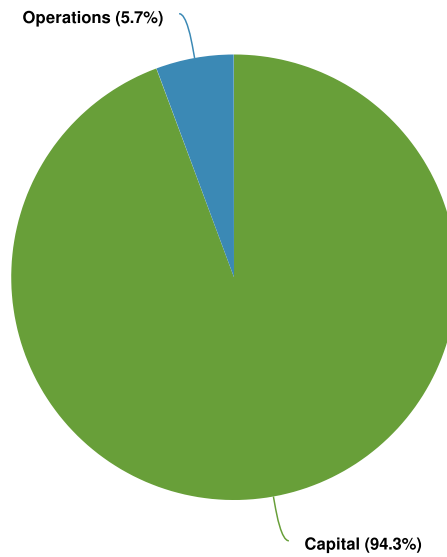
\$212,000 **-\$5,402,000**
(-96.22% vs. prior year)

Nofsinger Realignment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Legal Fees	409-000-530-2000	\$8,615	\$0	\$0	\$0	\$0	0%
Property Taxes	409-000-910-3000	\$12,925	\$14,000	\$13,400	\$12,000	-\$2,000	-14.3%
Miscellaneous Expense	409-000-910-9000	\$750	\$0	\$0	\$0	\$0	0%
Total Operations:		\$22,290	\$14,000	\$13,400	\$12,000	-\$2,000	-14.3%
Capital							
Purchase - System Constr.	409-000-800-3000	\$1,080,109	\$5,000,000	\$5,900,000	\$0	-\$5,000,000	-100%
Purchase - System Engineering	409-000-800-3100	\$202,177	\$600,000	\$450,000	\$200,000	-\$400,000	-66.7%
Total Capital:		\$1,282,286	\$5,600,000	\$6,350,000	\$200,000	-\$5,400,000	-96.4%
Total Expense Objects:		\$1,304,576	\$5,614,000	\$6,363,400	\$212,000	-\$5,402,000	-96.2%

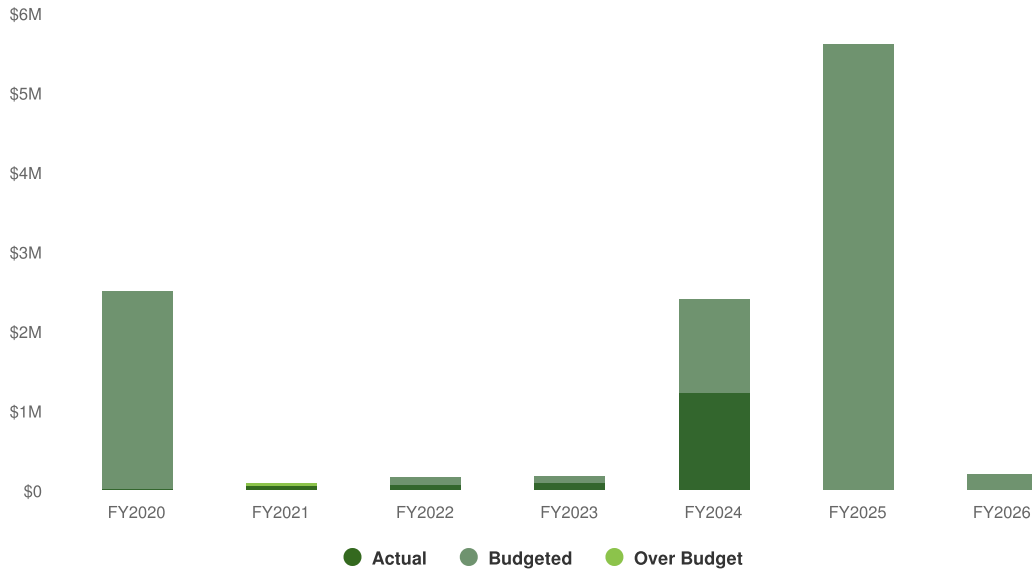


Summary of Fund Revenue

Grants for construction were awarded through Congressman LaHood's office at the federal government level and through the Illinois Department of Transportation (IDOT) at the state government level totaling \$6.7 million, with the remainder of the \$7.6 million project funded by the General and Sewer Funds.

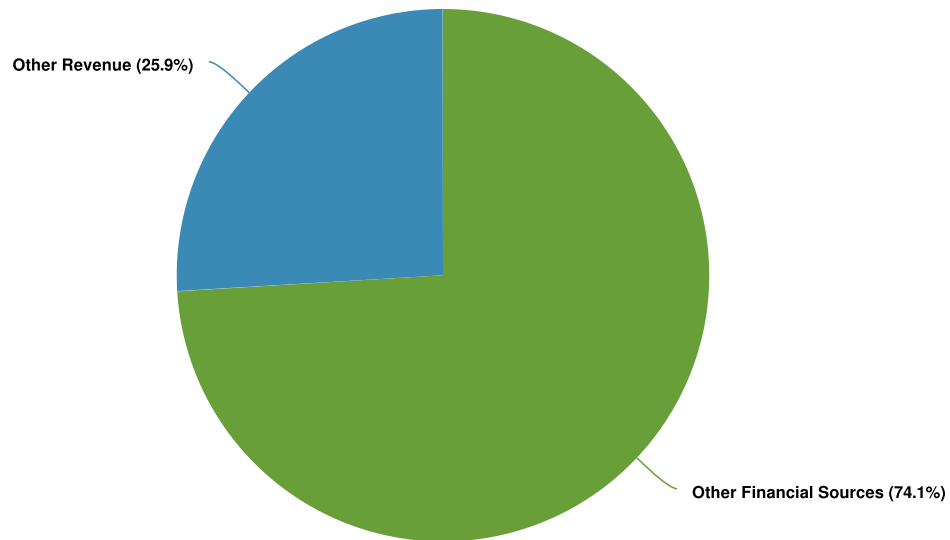
\$212,000 **-\$5,411,000**
(-96.23% vs. prior year)

Nofsinger Realignment Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	409-000-340-4500	\$917,280	\$4,480,000	\$5,782,720	\$0	-\$4,480,000	-100%
Total Intergovernmental Revenues:		\$917,280	\$4,480,000	\$5,782,720	\$0	-\$4,480,000	-100%
Other Revenue							
Interest Revenue	409-000-380-1000	\$2,741	\$500	\$4,500	\$2,000	\$1,500	300%
Rental Income	409-000-380-2000	\$59,572	\$72,500	\$72,500	\$53,000	-\$19,500	-26.9%
Total Other Revenue:		\$62,313	\$73,000	\$77,000	\$55,000	-\$18,000	-24.7%
Other Financial Sources							
Trsf. From General Fund	409-000-390-1000	\$250,673	\$1,070,000	\$503,680	\$157,000	-\$913,000	-85.3%
Total Other Financial Sources:		\$250,673	\$1,070,000	\$503,680	\$157,000	-\$913,000	-85.3%
Total Revenue Source:		\$1,230,266	\$5,623,000	\$6,363,400	\$212,000	-\$5,411,000	-96.2%



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.

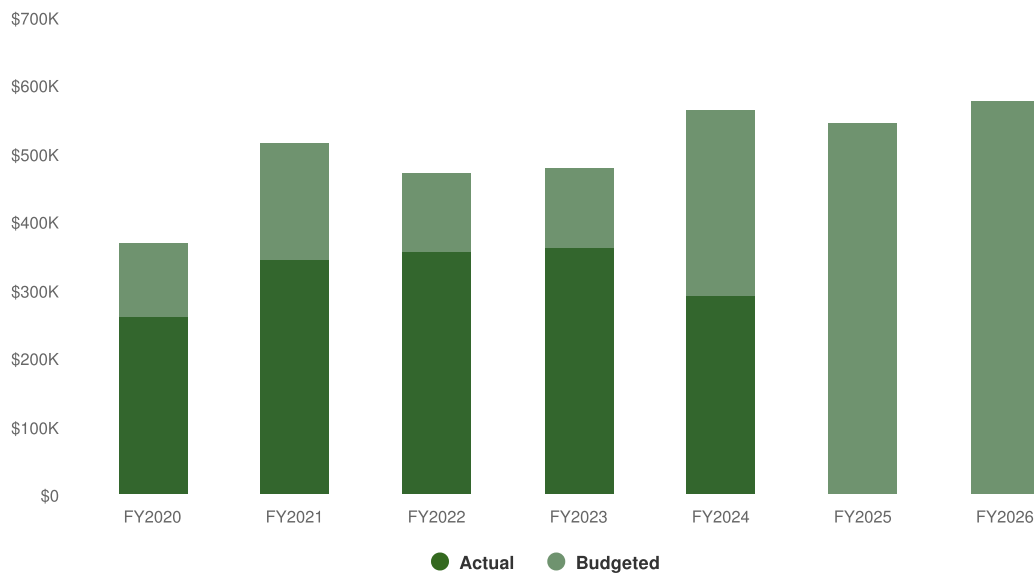
Summary of Fund Expenditures

The Planning, Zoning & Code Enforcement Account provides funds to protect the public's health and safety. The FY2026 budget allocates \$195,000 to be used towards expenses to acquire or lease properties. It also includes funds for miscellaneous planning assistance, 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

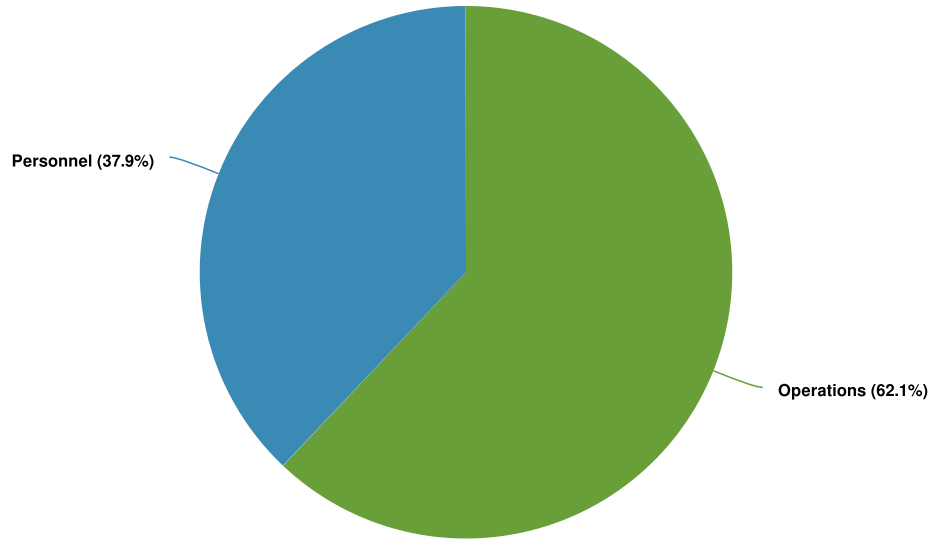
\$578,460 **\$32,280**
(5.91% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-006-410-1000	\$133,523	\$145,000	\$146,000	\$163,500	\$18,500	12.8%
Unused Sick Time/Ghip	100-006-410-3000	\$989	\$2,200	\$1,200	\$2,500	\$300	13.6%
Salaries - Part-Time	100-006-420-1000	\$7,658	\$0	\$0	\$4,000	\$4,000	N/A
Group Insurance	100-006-450-1000	\$34,398	\$40,000	\$42,600	\$45,000	\$5,000	12.5%
Health Savings Plan Contrib.	100-006-450-1100	\$2,080	\$2,300	\$2,500	\$2,800	\$500	21.7%
Payroll Taxes - Unemployment	100-006-450-2000	\$386	\$220	\$230	\$250	\$30	13.6%
Workers Comp Insurance	100-006-450-2500	\$1,051	\$1,100	\$1,300	\$1,400	\$300	27.3%
Total Personnel:		\$180,084	\$190,820	\$193,830	\$219,450	\$28,630	15%
Operations							
R & M - Contr.	100-006-510-1500	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Legal Fees	100-006-530-2000	\$45,417	\$35,000	\$35,000	\$35,000	\$0	0%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Data Processing Support	100-006-530-3000	\$2,417	\$2,500	\$2,500	\$2,500	\$0	0%
Consultation/Contractual	100-006-530-4000	\$32,784	\$255,500	\$65,500	\$244,500	-\$11,000	-4.3%
Postage Expenses	100-006-550-1000	\$1,162	\$1,300	\$800	\$1,000	-\$300	-23.1%
Communications	100-006-550-1500	\$1,194	\$1,300	\$1,300	\$1,300	\$0	0%
Publishing Fees	100-006-550-2000	\$940	\$1,750	\$1,250	\$1,750	\$0	0%
Printing Fees	100-006-550-2500	\$493	\$250	\$300	\$250	\$0	0%
Recruitment	100-006-550-3000	\$0	\$200	\$200	\$200	\$0	0%
Membership Dues	100-006-560-1000	\$10,241	\$11,200	\$10,583	\$11,250	\$50	0.4%
Training	100-006-560-1500	\$2,646	\$6,160	\$5,200	\$6,160	\$0	0%
Subscriptions	100-006-560-2000	\$0	\$1,100	\$1,100	\$1,100	\$0	0%
Reference Materials/Manuals	100-006-560-2500	\$617	\$1,250	\$1,100	\$1,250	\$0	0%
Software	100-006-560-3000	\$13,748	\$14,400	\$24,240	\$30,300	\$15,900	110.4%
Office Supplies	100-006-650-1000	\$86	\$850	\$650	\$850	\$0	0%
Miscellaneous Equipment	100-006-650-2000	\$832	\$2,600	\$750	\$2,600	\$0	0%
Miscellaneous Expense	100-006-910-9000	\$726	\$15,800	\$16,000	\$18,000	\$2,200	13.9%
Bad Debt Expense	100-006-910-9900	\$465	\$0	\$0	\$0	\$0	0%
Total Operations:		\$113,767	\$352,160	\$167,473	\$359,010	\$6,850	1.9%
Other Financing Uses							
Transfer To Merf	100-006-950-1800	\$0	\$3,200	\$3,200	\$0	-\$3,200	-100%
Total Other Financing Uses:		\$0	\$3,200	\$3,200	\$0	-\$3,200	-100%
Total Expense Objects:		\$293,851	\$546,180	\$364,503	\$578,460	\$32,280	5.9%

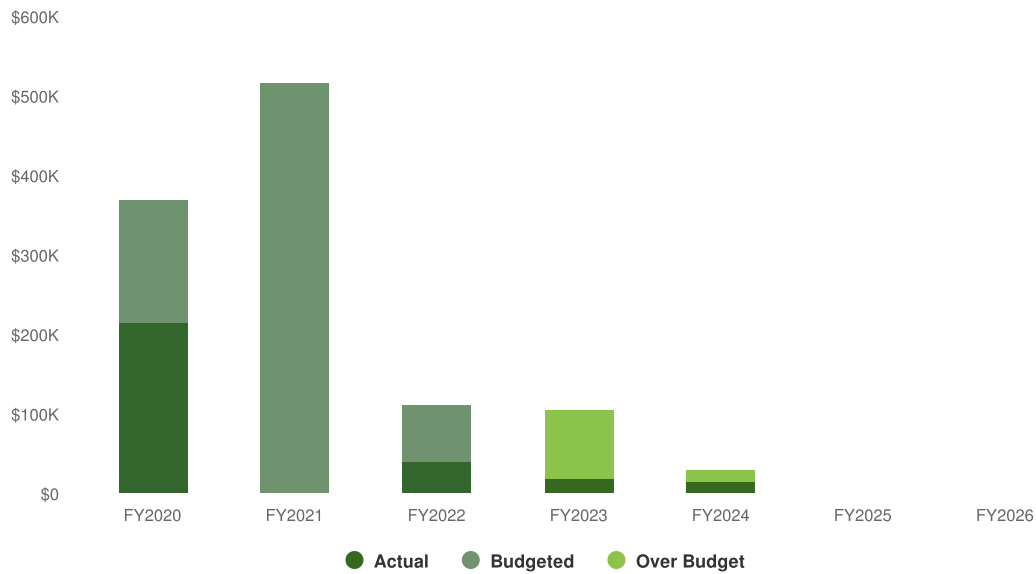


Summary of Fund Revenue

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

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

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



Revenues by Source

Projected 2026 Revenues by Source

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	100-006-340-4500	\$15,000	\$0	\$0	\$0	\$0	0%
Total Intergovernmental Revenues:		\$15,000	\$0	\$0	\$0	\$0	0%
Other Revenue							
Misc. Revenue	100-006-380-9000	\$48	\$0	\$500	\$0	\$0	0%
Total Other Revenue:		\$48	\$0	\$500	\$0	\$0	0%
Other Financial Sources							
Transfer From Cap. Repl.	100-006-390-7500	\$15,000	\$0	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$15,000	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$30,048	\$0	\$500	\$0	\$0	0%



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.

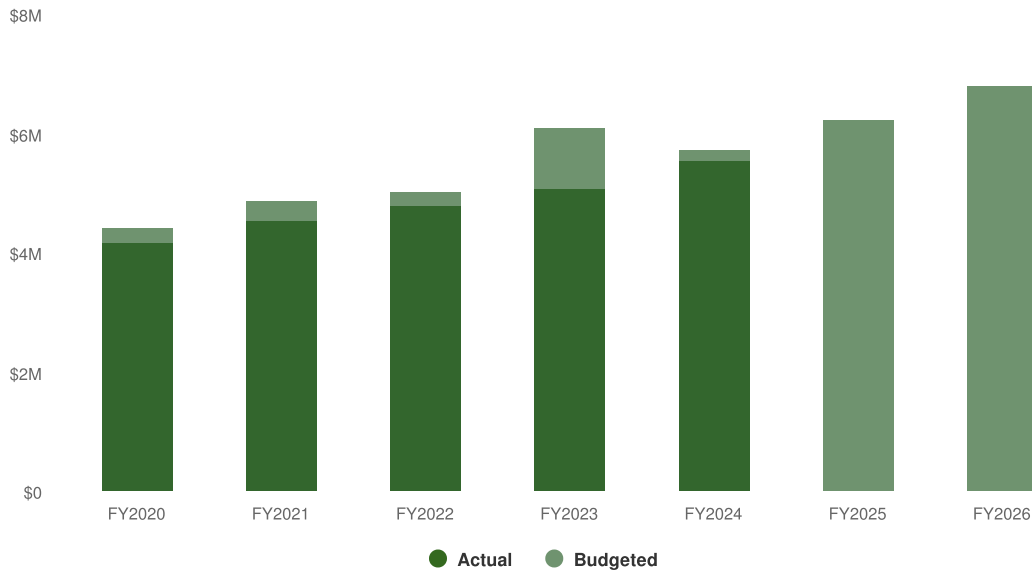
Summary of Fund Expenditures

A major initiative of the Police Department in FY2026 is to replace the Evidence Building. The transactions will be recorded in the Building Fund with the remainder of the project cost of \$583,800 being transferred from the Police Account for the portion not funded through a federal or state grant or previously transferred.

Proposed Expenditures

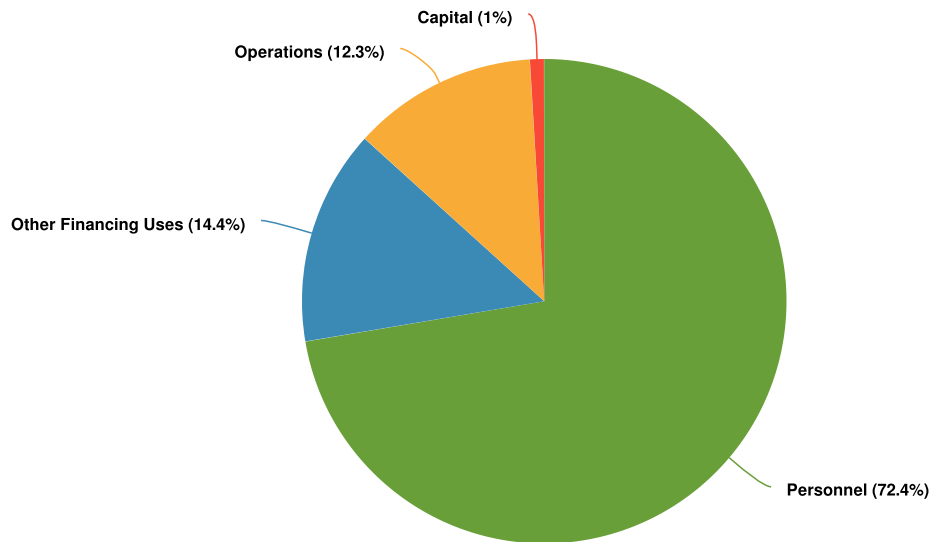
\$6,822,364 **\$584,972**
(9.38% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-004-410-1000	\$2,117,387	\$2,200,000	\$2,120,000	\$2,320,000	\$120,000	5.5%
Salaries - Pol. Adm.	100-004-410-1100	\$329,782	\$320,000	\$322,000	\$325,000	\$5,000	1.6%
Salaries - Over-Time	100-004-410-2000	\$418,258	\$420,000	\$484,000	\$450,000	\$30,000	7.1%
Salaries - Pol Adm Ot	100-004-410-2100	\$38,532	\$35,000	\$46,000	\$42,000	\$7,000	20%
Overtime Reimb By Homeland Sec	100-004-410-2200	\$0	-\$20,000	-\$20,000	-\$20,000	\$0	0%
Hours Reimb - Ileaas Training	100-004-410-2300	\$0	-\$20,000	-\$15,000	-\$15,000	\$5,000	-25%
Unused Sick Time/Ghip	100-004-410-3000	\$29,413	\$50,000	\$35,000	\$45,000	-\$5,000	-10%
Salaries - Pol. Adm. Pt	100-004-420-1100	\$28,053	\$37,000	\$24,000	\$40,000	\$3,000	8.1%
Salaries - Part-Time Officers	100-004-420-1300	\$31,273	\$50,000	\$43,000	\$50,000	\$0	0%
Group Insurance	100-004-450-1000	\$510,029	\$560,000	\$584,000	\$610,000	\$50,000	8.9%
Health Savings Plan Contrib.	100-004-450-1100	\$36,125	\$38,000	\$39,000	\$46,000	\$8,000	21.1%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Retiree Health Insurance	100-004-450-1200	\$57,168	\$60,000	\$25,000	\$55,000	-\$5,000	-8.3%
Payroll Taxes - Unemployment	100-004-450-2000	\$3,842	\$5,200	\$4,400	\$5,300	\$100	1.9%
Workers Comp Insurance	100-004-450-2500	\$40,036	\$39,000	\$42,000	\$51,400	\$12,400	31.8%
Uniform Allowance	100-004-470-1000	\$29,694	\$43,000	\$38,000	\$40,000	-\$3,000	-7%
Police Pension Expense	100-004-490-1000	\$785,775	\$970,500	\$963,700	\$891,300	-\$79,200	-8.2%
Total Personnel:		\$4,455,368	\$4,787,700	\$4,735,100	\$4,936,000	\$148,300	3.1%
Operations							
R&M - Building (Contractual)	100-004-510-1000	\$29,264	\$30,150	\$28,600	\$25,770	-\$4,380	-14.5%
R&M - Equipment (Contractual)	100-004-510-1500	\$19,262	\$15,950	\$7,060	\$12,000	-\$3,950	-24.8%
Legal Fees	100-004-530-2000	\$14,212	\$30,000	\$0	\$15,000	-\$15,000	-50%
Data Processing Support	100-004-530-3000	\$36,091	\$30,000	\$40,250	\$42,500	\$12,500	41.7%
Professional Fees	100-004-530-4000	\$11,205	\$12,000	\$9,000	\$21,500	\$9,500	79.2%
Postage Expense	100-004-550-1000	\$1,253	\$1,800	\$1,600	\$1,800	\$0	0%
Communications	100-004-550-1500	\$28,888	\$28,900	\$32,584	\$41,716	\$12,816	44.3%
Publishing Fees	100-004-550-2000	\$223	\$1,000	\$323	\$400	-\$600	-60%
Printing Fees	100-004-550-2500	\$5,944	\$5,500	\$1,300	\$2,000	-\$3,500	-63.6%
Recruitment	100-004-550-3000	\$4,889	\$6,600	\$6,600	\$6,600	\$0	0%
Membership Dues	100-004-560-1000	\$10,152	\$10,500	\$8,300	\$9,000	-\$1,500	-14.3%
Training	100-004-560-1500	\$31,297	\$48,000	\$30,000	\$48,000	\$0	0%
Subscriptions	100-004-560-2000	\$1,194	\$1,200	\$750	\$1,000	-\$200	-16.7%
Reference Materials/Manuals	100-004-560-2500	\$159	\$0	\$0	\$0	\$0	0%
Software	100-004-560-3000	\$42,799	\$38,400	\$43,900	\$67,000	\$28,600	74.5%
Electricity	100-004-570-3000	\$20,984	\$19,000	\$19,000	\$22,500	\$3,500	18.4%
Heating	100-004-570-3500	\$1,662	\$2,000	\$1,600	\$1,900	-\$100	-5%
Property Insurance	100-004-590-1000	\$5,766	\$5,200	\$5,200	\$5,200	\$0	0%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Lease/Rent Expense	100-004-590-2000	\$10,420	\$21,750	\$45,000	\$50,000	\$28,250	129.9%
Contractual Funding - Tc3	100-004-590-3000	\$238,768	\$214,444	\$189,200	\$335,800	\$121,356	56.6%
R&M - Building (Commodities)	100-004-610-1000	\$255	\$12,000	\$500	\$9,000	-\$3,000	-25%
R&M - Equipment (Commodities)	100-004-610-1500	\$5,423	\$10,000	\$3,300	\$10,000	\$0	0%
Office Supplies	100-004-650-1000	\$1,261	\$5,000	\$3,900	\$5,000	\$0	0%
Operating Supplies	100-004-650-1500	\$4,801	\$6,000	\$6,600	\$7,000	\$1,000	16.7%
Miscellaneous Equipment	100-004-650-2000	\$9,697	\$24,000	\$21,700	\$14,000	-\$10,000	-41.7%
Janitorial Supplies	100-004-650-2500	\$840	\$1,200	\$1,200	\$1,400	\$200	16.7%
Miscellaneous Expense	100-004-910-9000	\$13,201	\$12,500	\$9,500	\$12,500	\$0	0%
Dare/Cro Expenses	100-004-910-9100	\$14,997	\$20,000	\$20,000	\$20,000	\$0	0%
Fire Arms Training	100-004-910-9200	\$12,945	\$45,000	\$45,000	\$45,000	\$0	0%
Police Commission Expense	100-004-910-9300	\$11,342	\$10,600	\$7,200	\$7,500	-\$3,100	-29.2%
Total Operations:		\$589,194	\$668,694	\$589,167	\$841,086	\$172,392	25.8%
Capital							
Purchase - Equipment	100-004-800-1500	\$38,977	\$74,000	\$50,000	\$65,000	-\$9,000	-12.2%
Purchase - Building/Property	100-004-800-2000	\$0	\$100,000	\$0	\$0	-\$100,000	-100%
Total Capital:		\$38,977	\$174,000	\$50,000	\$65,000	-\$109,000	-62.6%
Other Financing Uses							
Transfer To Merf	100-004-950-1800	\$129,000	\$171,000	\$171,000	\$249,000	\$78,000	45.6%
Transfer To Building Mtnce. Fund	100-004-950-1900	\$312,227	\$300,000	\$300,000	\$613,880	\$313,880	104.6%
Transfer To Cap Repl Fund	100-004-950-2000	\$31,583	\$135,998	\$135,998	\$117,398	-\$18,600	-13.7%
Total Other Financing Uses:		\$472,810	\$606,998	\$606,998	\$980,278	\$373,280	61.5%
Total Expense Objects:		\$5,556,349	\$6,237,392	\$5,981,265	\$6,822,364	\$584,972	9.4%

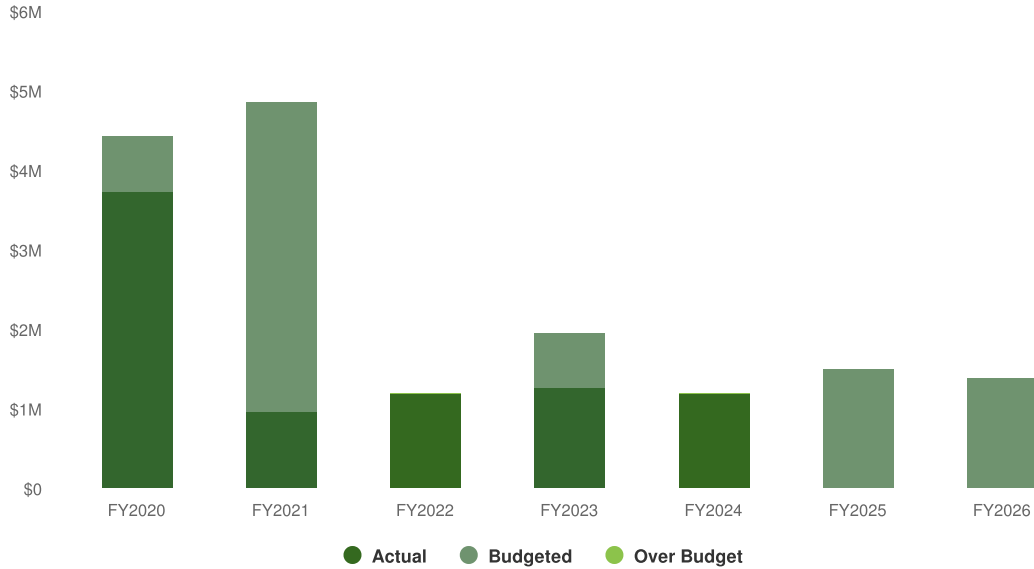


Summary of Fund Revenue

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

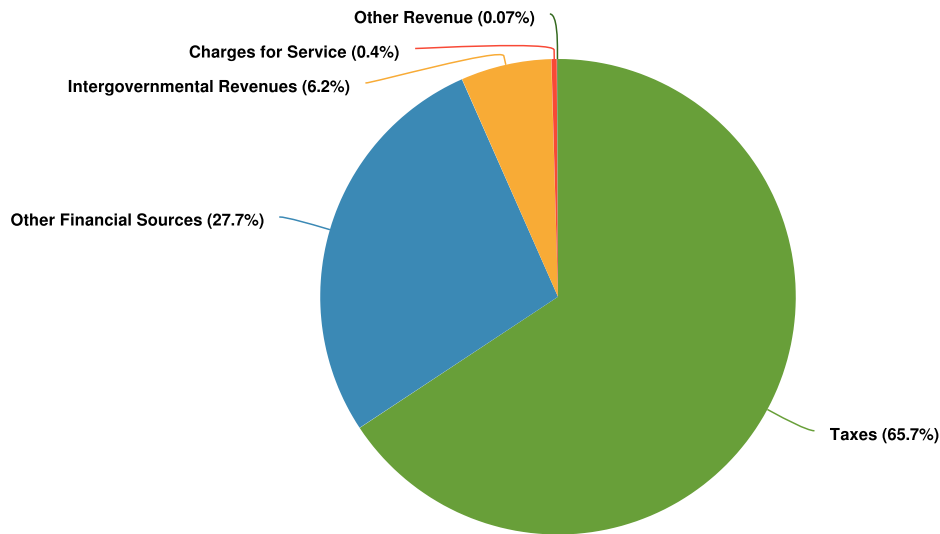
\$1,394,300 **-\$113,294**
(-7.51% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	100-004-310-1000	\$765,006	\$930,500	\$928,700	\$857,300	-\$73,200	-7.9%
Per Prop Replacement Tax	100-004-310-1500	\$27,282	\$40,000	\$35,000	\$34,000	-\$6,000	-15%
Cannibals Use Tax	100-004-310-2000	\$25,430	\$25,000	\$25,000	\$25,000	\$0	0%
Total Taxes:		\$817,719	\$995,500	\$988,700	\$916,300	-\$79,200	-8%
Intergovernmental Revenues							
Grant Proceeds	100-004-340-4500	\$5,416	\$1,150	\$1,150	\$1,200	\$50	4.3%
Reimb. From School	100-004-340-5000	\$82,000	\$85,500	\$82,300	\$85,000	-\$500	-0.6%
Total Intergovernmental Revenues:		\$87,416	\$86,650	\$83,450	\$86,200	-\$450	-0.5%
Charges for Service							
Policing/Special Events	100-004-360-5000	\$3,938	\$5,000	\$7,000	\$5,000	\$0	0%
Total Charges for Service:		\$3,938	\$5,000	\$7,000	\$5,000	\$0	0%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Other Revenue							
Donations	100-004-380-3000	\$75	\$0	\$100	\$0	\$0	0%
Honors Banquet Donations	100-004-380-4000	\$0	\$5,000	\$0	\$0	-\$5,000	-100%
Miscellaneous Revenue	100-004-380-9000	\$34,076	\$1,000	\$1,600	\$1,000	\$0	0%
Training Reimbursements	100-004-380-9500	\$15,586	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$49,738	\$6,000	\$1,700	\$1,000	-\$5,000	-83.3%
Other Financial Sources							
Trsf. From Pol. Spec. Proj.	100-004-390-5000	\$3,150	\$200,000	\$150,000	\$50,000	-\$150,000	-75%
Trsf From Telecommunications	100-004-390-9000	\$238,768	\$214,444	\$189,200	\$335,800	\$121,356	56.6%
Total Other Financial Sources:		\$241,918	\$414,444	\$339,200	\$385,800	-\$28,644	-6.9%
Total Revenue Source:		\$1,200,728	\$1,507,594	\$1,420,050	\$1,394,300	-\$113,294	-7.5%



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.

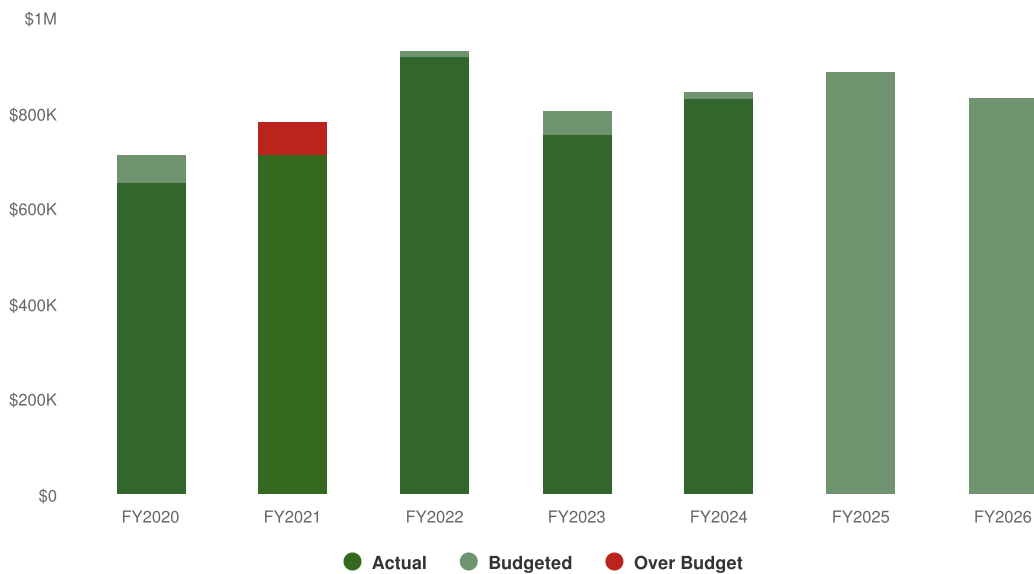
Summary of Fund Expenditures

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

Proposed Expenditures

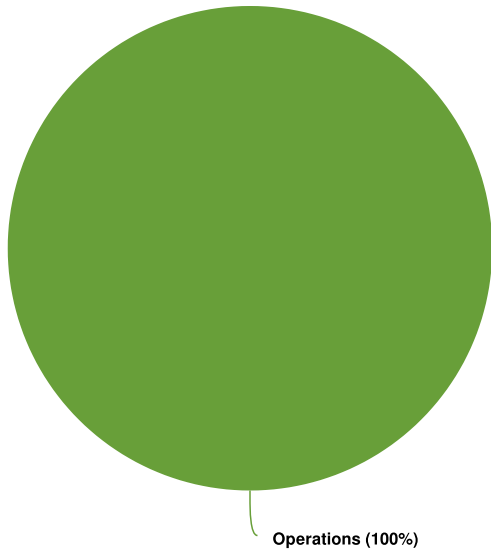
\$834,300 **-\$52,200**
(-5.89% vs. prior year)

Police Pension Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Legal Fees	600-000-530-2000	\$950	\$1,500	\$500	\$1,500	\$0	0%
Compliance Fee	600-000-530-9000	\$0	\$2,200	\$0	\$0	-\$2,200	-100%
Membership Dues	600-000-560-1000	\$795	\$800	\$800	\$800	\$0	0%
Training	600-000-560-1500	\$784	\$2,500	\$2,000	\$2,500	\$0	0%
Insurance Expense	600-000-590-1000	\$3,383	\$3,500	\$3,500	\$3,500	\$0	0%
Miscellaneous Expense	600-000-910-9000	\$57	\$1,000	\$500	\$1,000	\$0	0%
Retirement Pensions	600-000-910-9100	\$797,160	\$850,000	\$784,400	\$800,000	-\$50,000	-5.9%
Contributions Refunds	600-000-910-9200	\$25,836	\$25,000	\$25,000	\$25,000	\$0	0%
Total Operations:		\$828,966	\$886,500	\$816,700	\$834,300	-\$52,200	-5.9%
Total Expense Objects:		\$828,966	\$886,500	\$816,700	\$834,300	-\$52,200	-5.9%

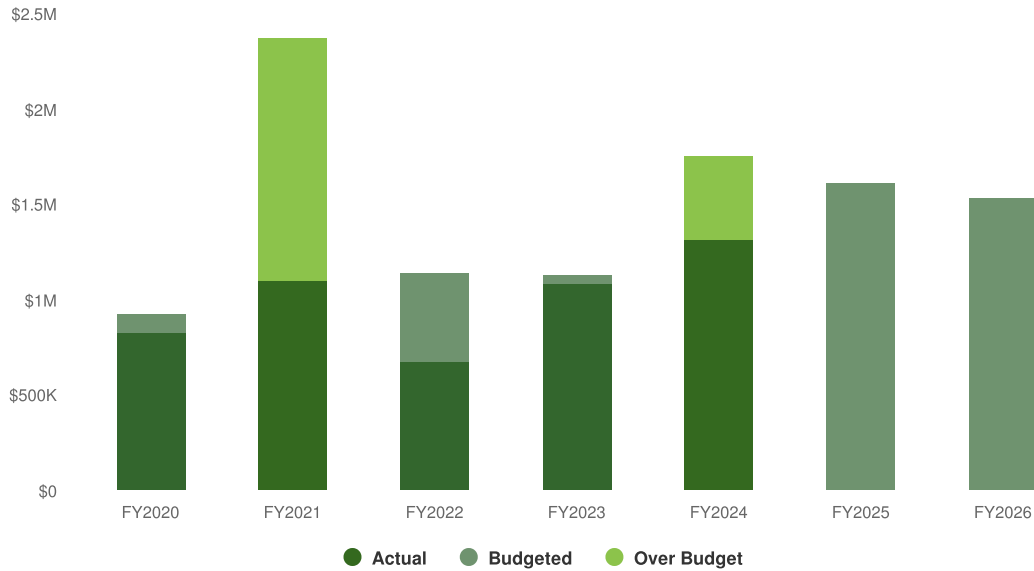


Summary of Fund Revenue

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.

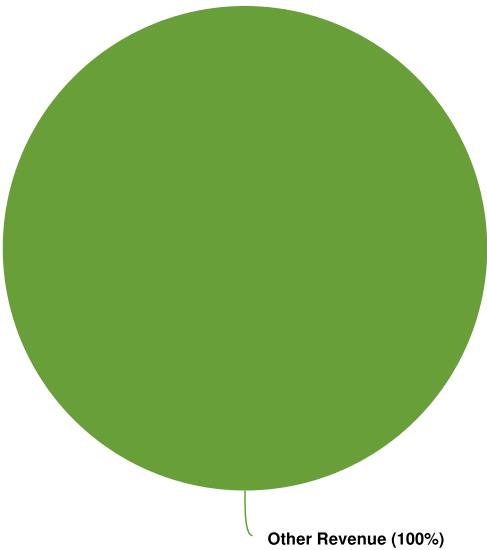
\$1,534,300 **-\$76,200**
(-4.73% vs. prior year)

Police Pension Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	600-000-380-1000	\$46,113	\$50,000	\$48,000	\$40,000	-\$10,000	-20%
Net Pooled Investment Income	600-000-380-5000	\$747,895	\$400,000	\$500,000	\$400,000	\$0	0%
Employees' Contributions	600-000-380-9100	\$174,972	\$190,000	\$190,000	\$203,000	\$13,000	6.8%
Employer Contribution	600-000-380-9200	\$784,999	\$970,500	\$963,700	\$891,300	-\$79,200	-8.2%
Portability Contributions	600-000-380-9400	\$0	\$0	\$66,600	\$0	\$0	0%
Total Other Revenue:		\$1,753,979	\$1,610,500	\$1,768,300	\$1,534,300	-\$76,200	-4.7%
Total Revenue Source:		\$1,753,979	\$1,610,500	\$1,768,300	\$1,534,300	-\$76,200	-4.7%



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.

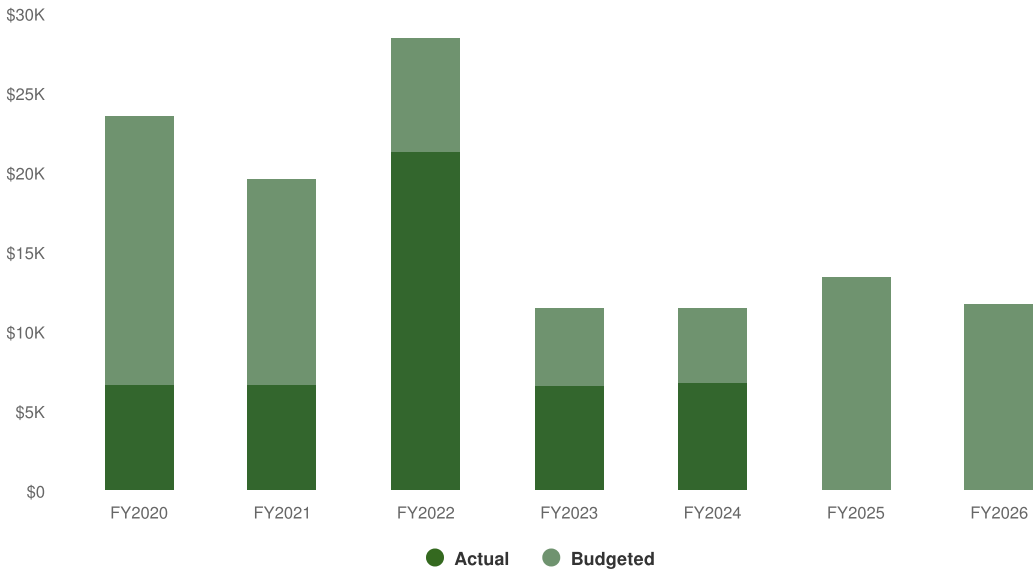
Proposed Expenditures

\$11,750

-\$1,750

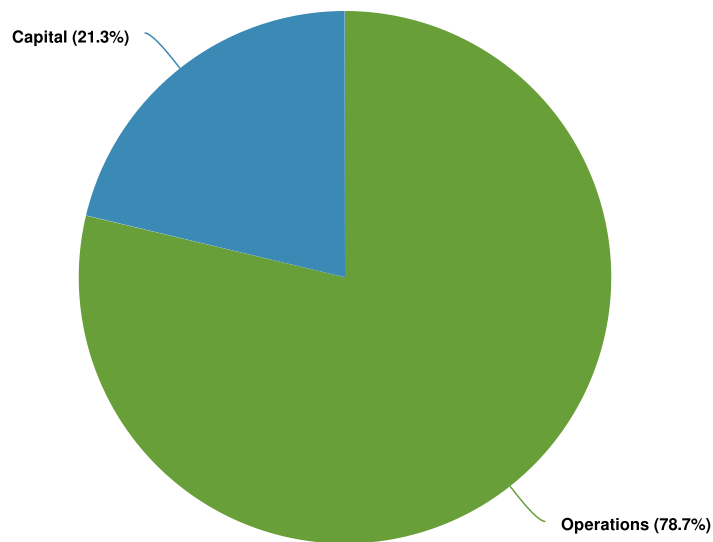
(-12.96% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Drug Enforcement Expenses	140-000-910-9100	\$0	\$2,000	\$0	\$0	-\$2,000	-100%
Alcohol Enforcement Expenses	140-000-910-9500	\$427	\$2,000	\$1,900	\$2,250	\$250	12.5%
Fundraiser Expenses	140-000-910-9600	\$3,244	\$5,000	\$3,400	\$5,000	\$0	0%
Police Vehicle Fund Expenses	140-000-910-9800	\$0	\$2,000	\$0	\$2,000	\$0	0%
Total Operations:		\$3,670	\$11,000	\$5,300	\$9,250	-\$1,750	-15.9%
Capital							
Purchase Equip. - Alc. Enf.	140-000-800-1600	\$0	\$2,500	\$2,500	\$2,500	\$0	0%
Total Capital:		\$0	\$2,500	\$2,500	\$2,500	\$0	0%
Other Financing Uses							
Trsf To Police	140-000-950-1000	\$3,150	\$0	\$0	\$0	\$0	0%
Total Other Financing Uses:		\$3,150	\$0	\$0	\$0	\$0	0%
Total Expense Objects:		\$6,820	\$13,500	\$7,800	\$11,750	-\$1,750	-13%

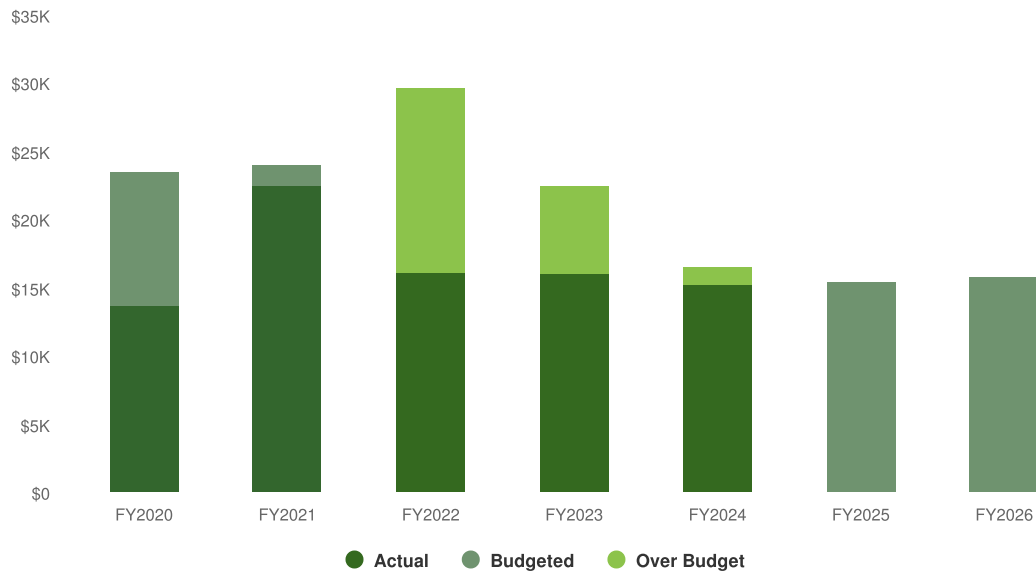


Summary of Fund Revenue

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.

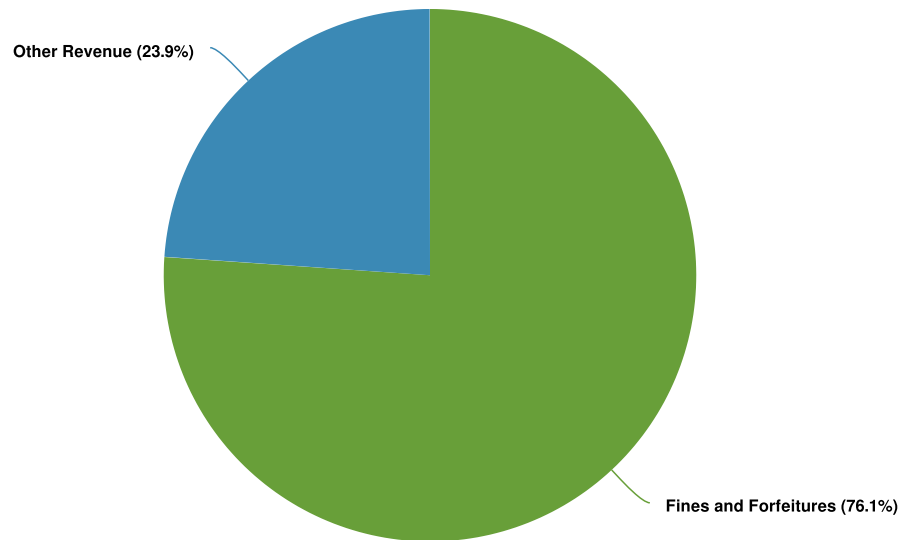
\$15,900 **\$400**
(2.58% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Fines and Forfeitures							
Alcohol Enforcement Fines	140-000-350-1000	\$8,140	\$10,000	\$8,000	\$10,000	\$0	0%
Police Vehicle Fund Fines	140-000-350-2500	\$216	\$100	\$100	\$100	\$0	0%
Fta Warrant Fines	140-000-350-3000	\$1,050	\$2,000	\$600	\$2,000	\$0	0%
Total Fines and Forfeitures:		\$9,406	\$12,100	\$8,700	\$12,100	\$0	0%
Other Revenue							
Interest Revenue	140-000-380-1000	\$777	\$400	\$1,100	\$800	\$400	100%
Fundraiser Donations	140-000-380-3000	\$6,394	\$3,000	\$3,400	\$3,000	\$0	0%
Dare / Cro Donations	140-000-380-3100	\$0	\$0	\$750	\$0	\$0	0%
Miscellaneous Revenue	140-000-380-9000	\$0	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$7,171	\$3,400	\$5,250	\$3,800	\$400	11.8%
Total Revenue Source:		\$16,577	\$15,500	\$13,950	\$15,900	\$400	2.6%



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

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

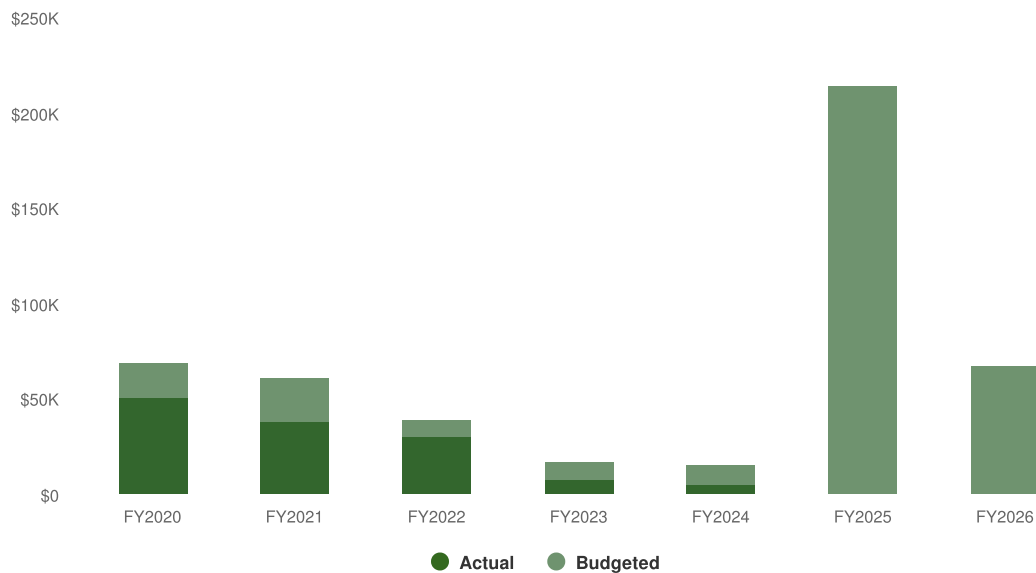
Summary of Fund Expenditures

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

Proposed Expenditures

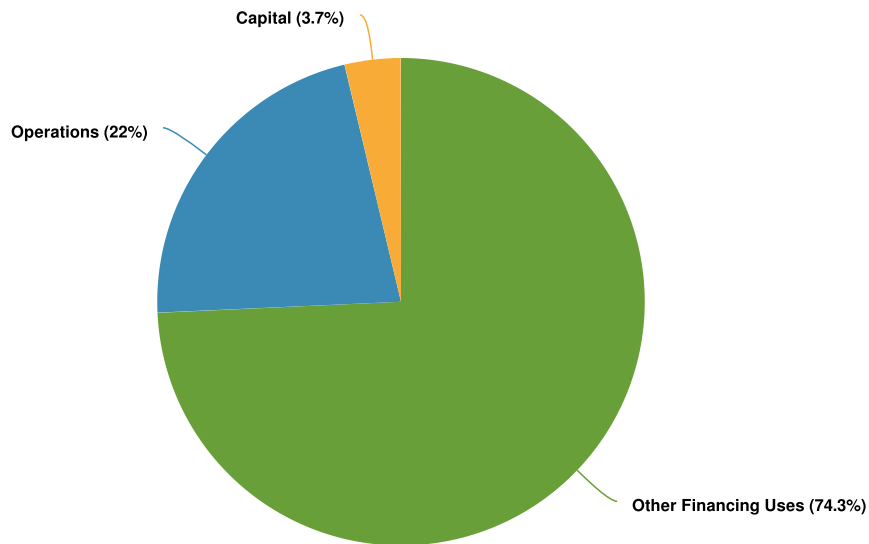
\$67,300 **-\$147,200**
(-68.62% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Legal Fees - Vehicle Seizure	140-141-530-2000	\$5,248	\$9,000	\$6,800	\$9,000	\$0	0%
Professional Fees - V Seizure	140-141-530-4000	\$0	\$2,000	\$0	\$1,000	-\$1,000	-50%
Software - Vehicle Seizure	140-141-560-3000	\$0	\$1,000	\$0	\$1,000	\$0	0%
Asset Forfeiture Reimb.	140-141-910-9200	\$0	\$0	\$28,000	\$3,800	\$3,800	N/A
Total Operations:		\$5,248	\$12,000	\$34,800	\$14,800	\$2,800	23.3%
Capital							
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 Gen. Fund - Police	140-141-950-4000	\$0	\$200,000	\$150,000	\$50,000	-\$150,000	-75%
Total Other Financing Uses:		\$0	\$200,000	\$150,000	\$50,000	-\$150,000	-75%
Total Expense Objects:		\$5,248	\$214,500	\$184,800	\$67,300	-\$147,200	-68.6%

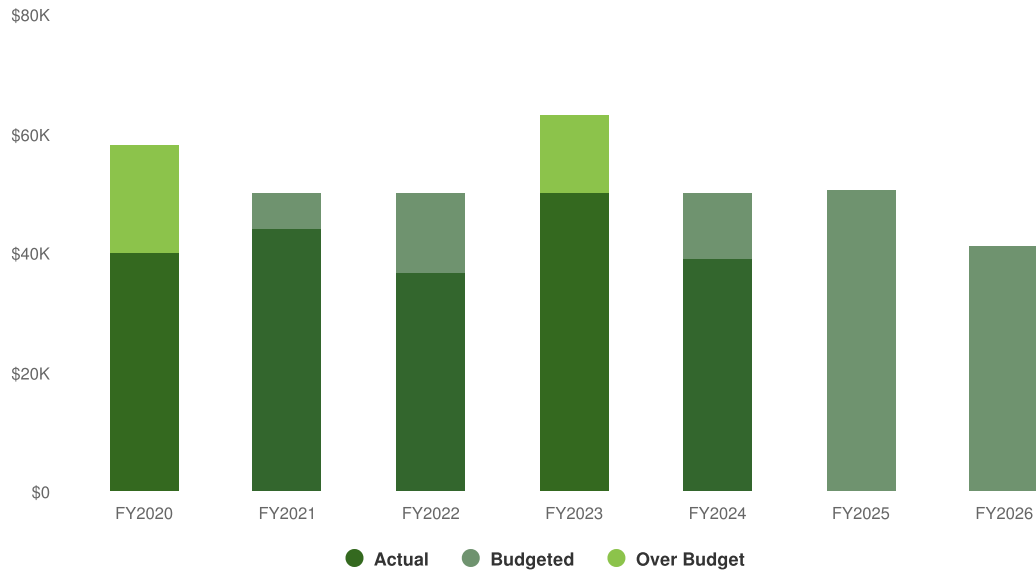


Summary of Fund Revenue

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.

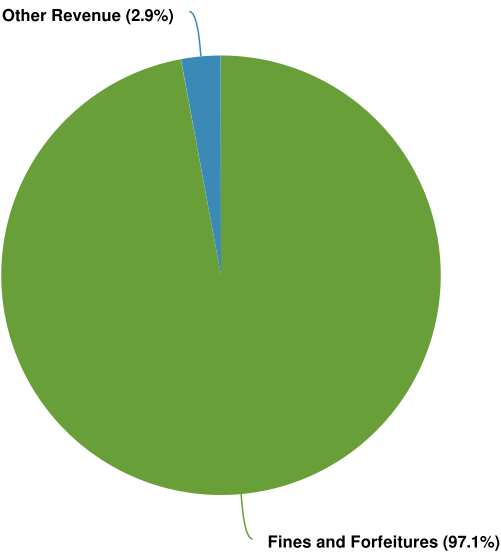
\$41,200 **-\$9,300**
(-18.42% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Fines and Forfeitures							
Impound Admn Fees - V Seizure	140-141-350-2000	\$38,000	\$50,000	\$42,000	\$40,000	-\$10,000	-20%
Total Fines and Forfeitures:		\$38,000	\$50,000	\$42,000	\$40,000	-\$10,000	-20%
Other Revenue							
Interest - Vehicle Seizure	140-141-380-1000	\$963	\$500	\$1,500	\$1,200	\$700	140%
Total Other Revenue:		\$963	\$500	\$1,500	\$1,200	\$700	140%
Total Revenue Source:		\$38,963	\$50,500	\$43,500	\$41,200	-\$9,300	-18.4%



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.

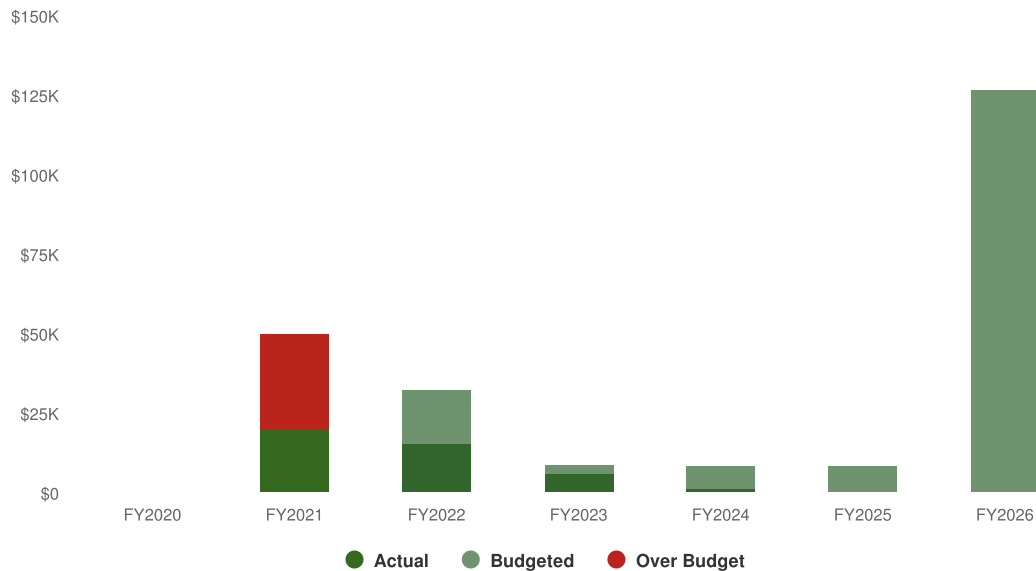
Summary of Fund Expenditures

Expenditures include the purchase of two new canines and the transfer of funds to MERF for the purchase of two new vehicles for the canines during FY2026.

Proposed Expenditures

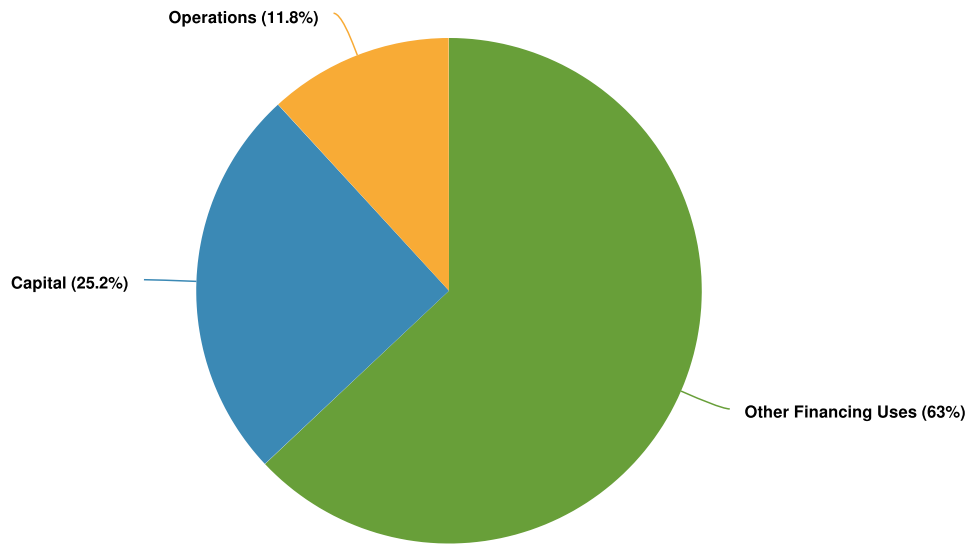
\$127,000 **\$118,500**
(1,394.12% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
R&M - Equipment (Contractual)	140-142-510-1500	\$0	\$500	\$500	\$1,500	\$1,000	200%
Professional Fees - Canine	140-142-530-4000	\$0	\$0	\$250	\$500	\$500	N/A
Training - Canine	140-142-560-1500	\$0	\$1,000	\$6,000	\$6,000	\$5,000	500%
Operating Supplies - Canine	140-142-650-1500	\$1,625	\$3,000	\$1,800	\$4,000	\$1,000	33.3%
Misc. Expense - Canine	140-142-910-9000	\$0	\$2,000	\$500	\$3,000	\$1,000	50%
Total Operations:		\$1,625	\$6,500	\$9,050	\$15,000	\$8,500	130.8%
Capital							
Purchase Equipment - Canine	140-142-800-1500	\$0	\$2,000	\$0	\$32,000	\$30,000	1,500%
Total Capital:		\$0	\$2,000	\$0	\$32,000	\$30,000	1,500%
Other Financing Uses							
Transfer To Merf - Canine	140-142-950-1800	\$0	\$0	\$0	\$80,000	\$80,000	N/A
Total Other Financing Uses:		\$0	\$0	\$0	\$80,000	\$80,000	N/A



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Expense Objects:		\$1,625	\$8,500	\$9,050	\$127,000	\$118,500	1,394.1%

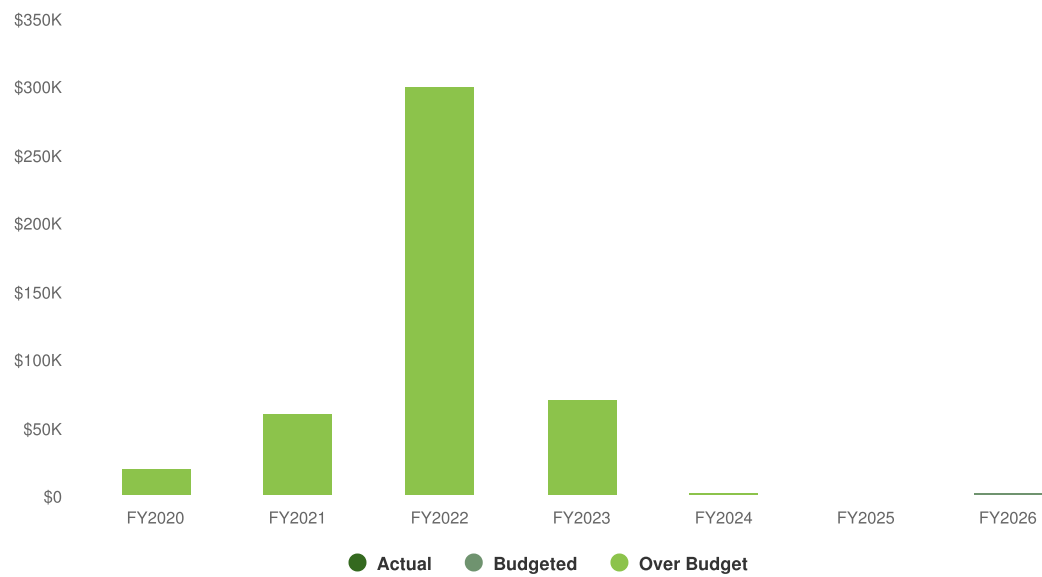
Summary of Fund Revenue

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.

\$2,200

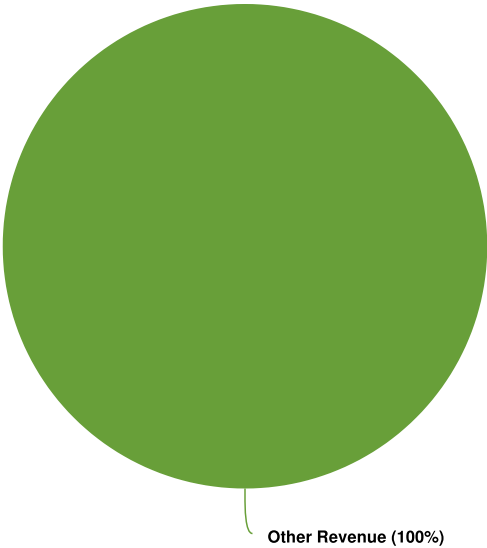
\$1,200
(120.00% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest - Canine	140-142-380-1000	\$1,934	\$1,000	\$3,000	\$2,200	\$1,200	120%
Canine Unit Donations	140-142-380-3000	\$0	\$0	\$84,000	\$0	\$0	0%
Total Other Revenue:		\$1,934	\$1,000	\$87,000	\$2,200	\$1,200	120%
Total Revenue Source:		\$1,934	\$1,000	\$87,000	\$2,200	\$1,200	120%



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 FY2026.

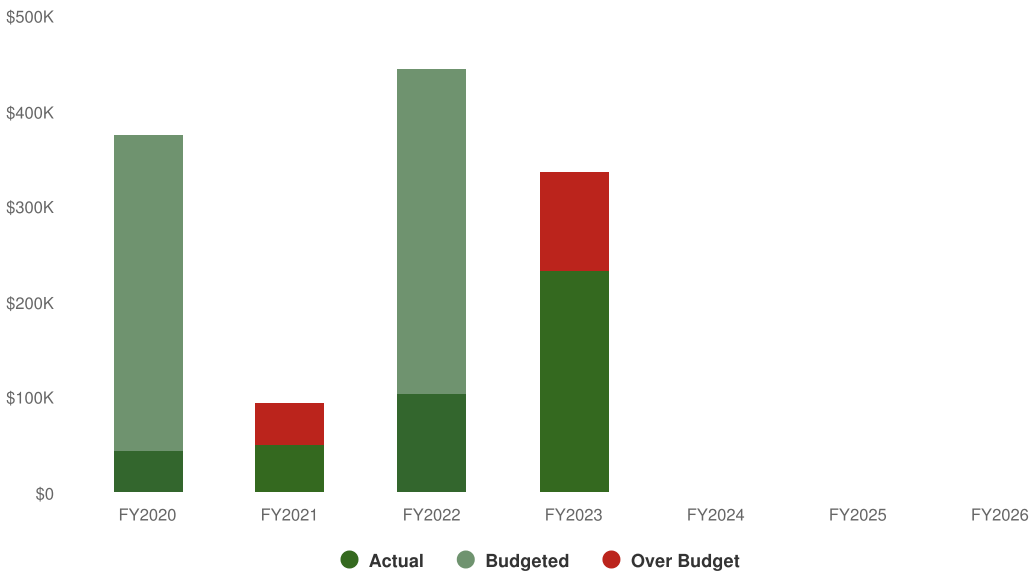
Proposed Expenditures

\$0

\$0

(0.00% vs. prior year)

Recreation Trail Extension Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
No Data To Display					

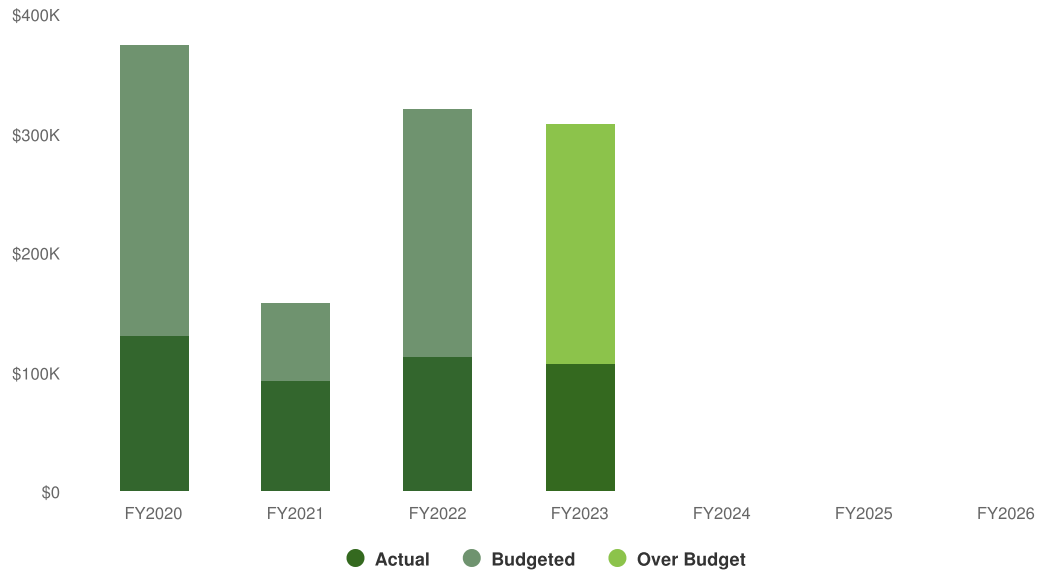


Summary of Fund Revenue

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

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

Recreation Trail Extension Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

Name	Account ID	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
No Data To Display					



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%).

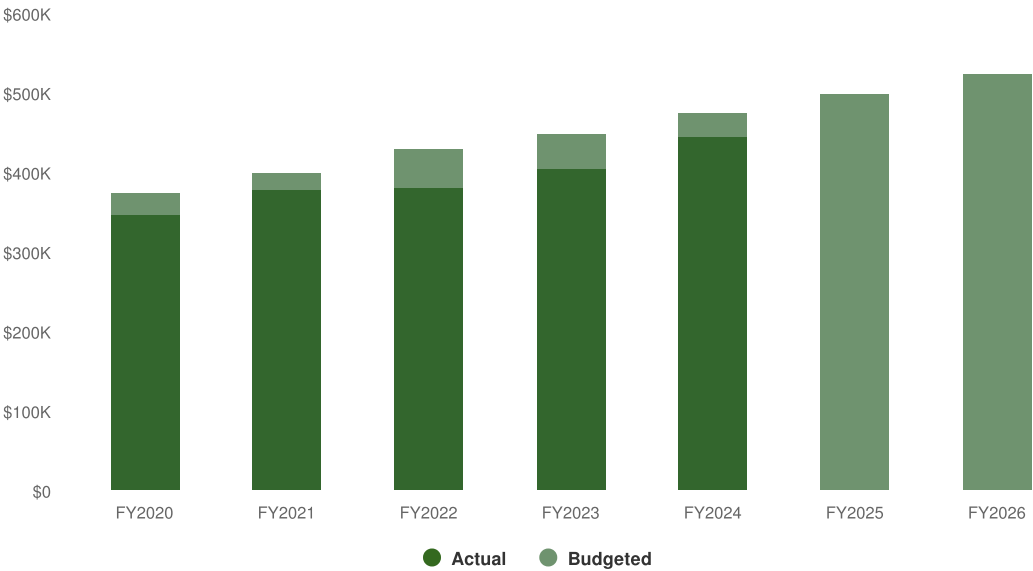
Proposed Expenditures

\$525,000

\$25,000

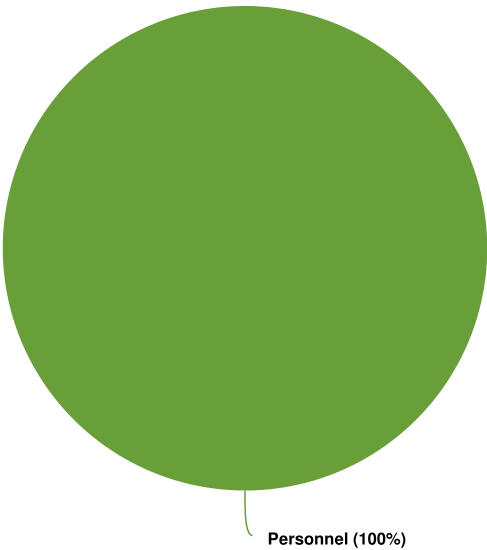
(5.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Employer Share - Ss/Mc	209-000-460-1000	\$444,757	\$500,000	\$475,000	\$525,000	\$25,000	5%
Total Personnel:		\$444,757	\$500,000	\$475,000	\$525,000	\$25,000	5%
Total Expense Objects:		\$444,757	\$500,000	\$475,000	\$525,000	\$25,000	5%

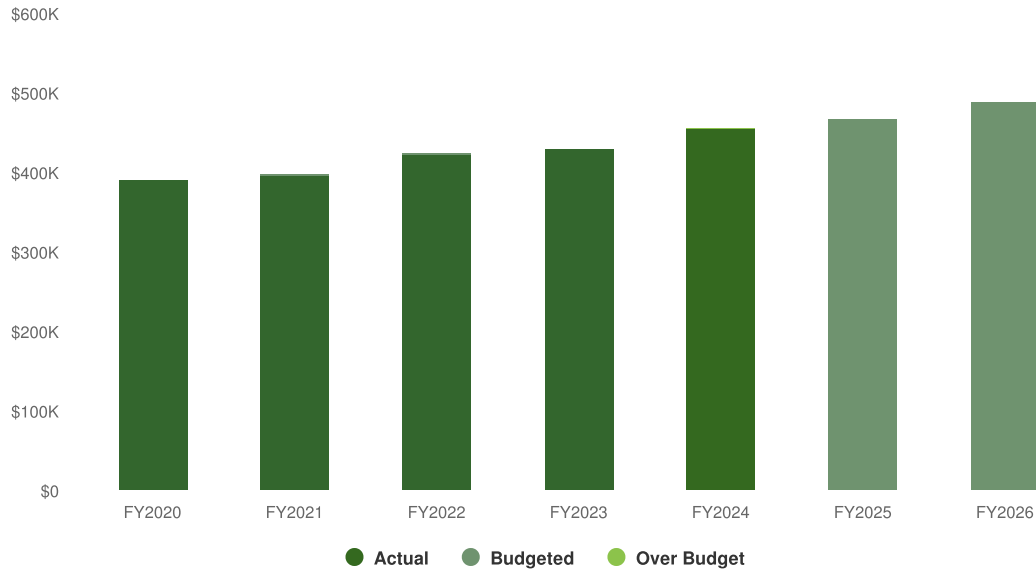


Summary of Fund Revenue

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

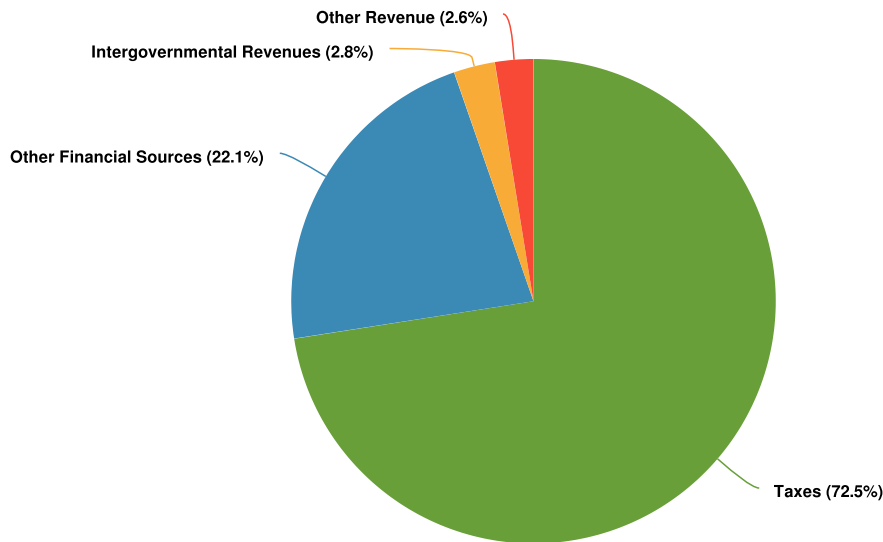
\$489,400 **\$21,900**
(4.68% vs. prior year)

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



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	209-000-310-1000	\$334,236	\$335,000	\$334,000	\$355,000	\$20,000	6%
Total Taxes:		\$334,236	\$335,000	\$334,000	\$355,000	\$20,000	6%
Intergovernmental Revenues							
Per Property Repl Tax - Ssmc	209-000-340-1500	\$9,822	\$17,000	\$13,000	\$13,500	-\$3,500	-20.6%
Total Intergovernmental Revenues:		\$9,822	\$17,000	\$13,000	\$13,500	-\$3,500	-20.6%
Other Revenue							
Interest Revenue	209-000-380-1000	\$16,961	\$12,500	\$14,000	\$12,500	\$0	0%
Total Other Revenue:		\$16,961	\$12,500	\$14,000	\$12,500	\$0	0%
Other Financial Sources							
Transfer From Water Fund	209-000-390-1500	\$44,000	\$49,000	\$49,000	\$50,400	\$1,400	2.9%
Transfer From Sewer Fund	209-000-390-2000	\$52,000	\$54,000	\$54,000	\$58,000	\$4,000	7.4%
Total Other Financial Sources:		\$96,000	\$103,000	\$103,000	\$108,400	\$5,400	5.2%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Revenue Source:		\$457,018	\$467,500	\$464,000	\$489,400	\$21,900	4.7%



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. The Grant/North St. Safe Routes to Schools program is planned for construction in FY2026.

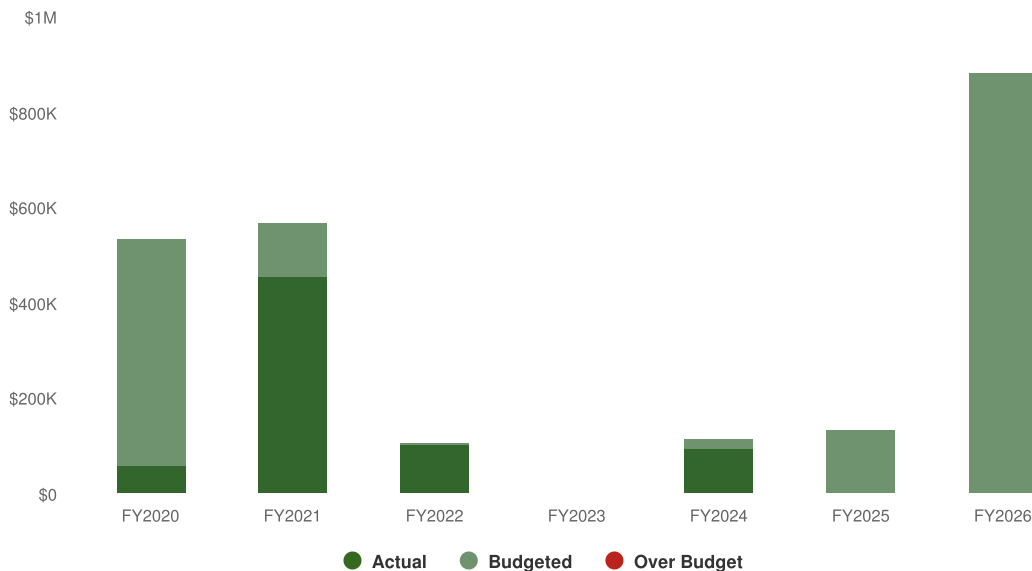
Summary of Fund Expenditures

Phase 2 engineering and construction is planned for a project at Grant and North Street during FY2026.

Proposed Expenditures

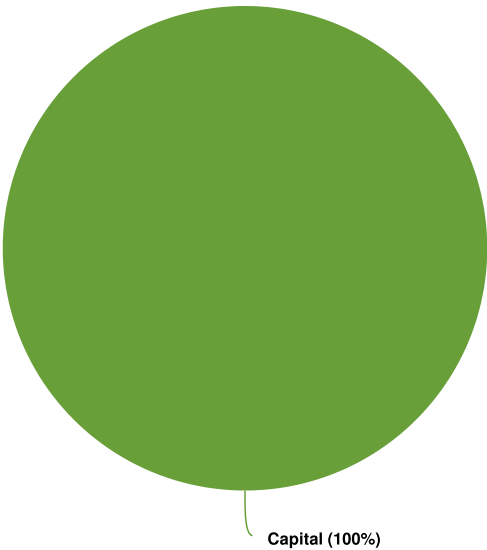
\$883,990 **\$748,990**
(554.81% vs. prior year)

Safe Routes to Schools Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - Building/Property	420-000-800-2000	\$0	\$20,000	\$10,000	\$0	-\$20,000	-100%
Purchase - System Constr.	420-000-800-3000	\$0	\$0	\$0	\$783,990	\$783,990	N/A
Purchase - System Engineering	420-000-800-3100	\$95,351	\$115,000	\$100,000	\$100,000	-\$15,000	-13%
Total Capital:		\$95,351	\$135,000	\$110,000	\$883,990	\$748,990	554.8%
Total Expense Objects:		\$95,351	\$135,000	\$110,000	\$883,990	\$748,990	554.8%

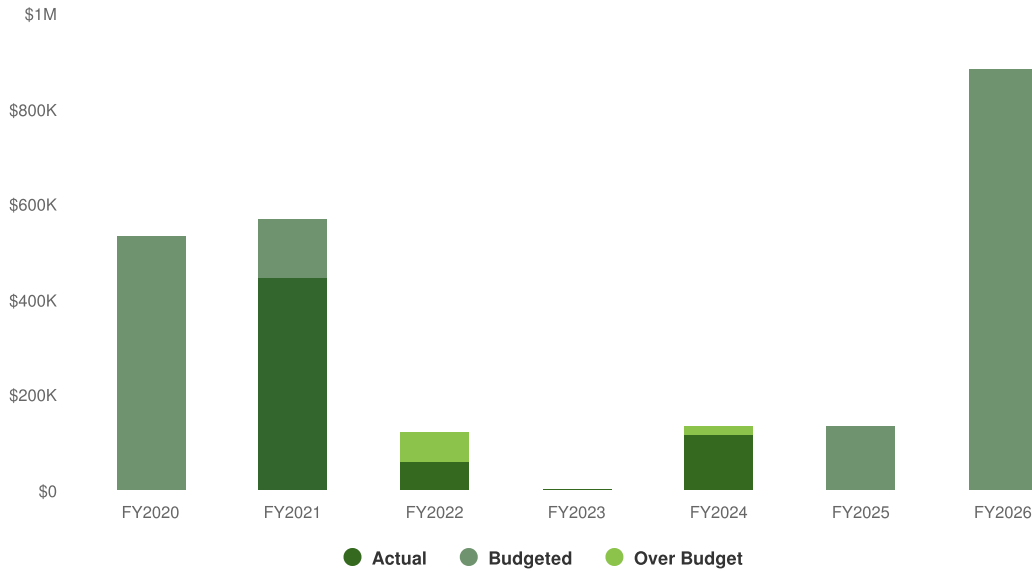


Summary of Fund Revenue

A grant has been awarded in the amount of \$624,990 with the remainder of the project being funded by the General Fund.

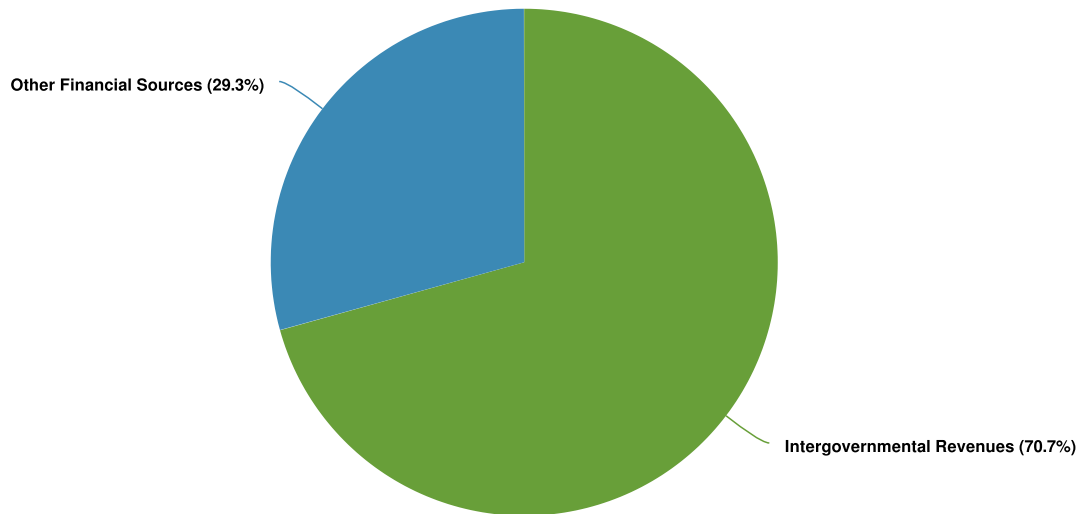
\$883,990 **\$748,990**
(554.81% vs. prior year)

Safe Routes to Schools Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	420-000-340-4500	\$0	\$0	\$0	\$624,990	\$624,990	N/A
Total Intergovernmental Revenues:		\$0	\$0	\$0	\$624,990	\$624,990	N/A
Other Financial Sources							
Trsf. From Streets	420-000-390-3000	\$136,705	\$135,000	\$68,646	\$259,000	\$124,000	91.9%
Total Other Financial Sources:		\$136,705	\$135,000	\$68,646	\$259,000	\$124,000	91.9%
Total Revenue Source:		\$136,705	\$135,000	\$68,646	\$883,990	\$748,990	554.8%



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 and the Catherine Street sanitary sewer improvement, WWTP SCADA system migration, sewer lift station PLC improvements, and repair/replacement of Adams Street and Spruce Street sewers..

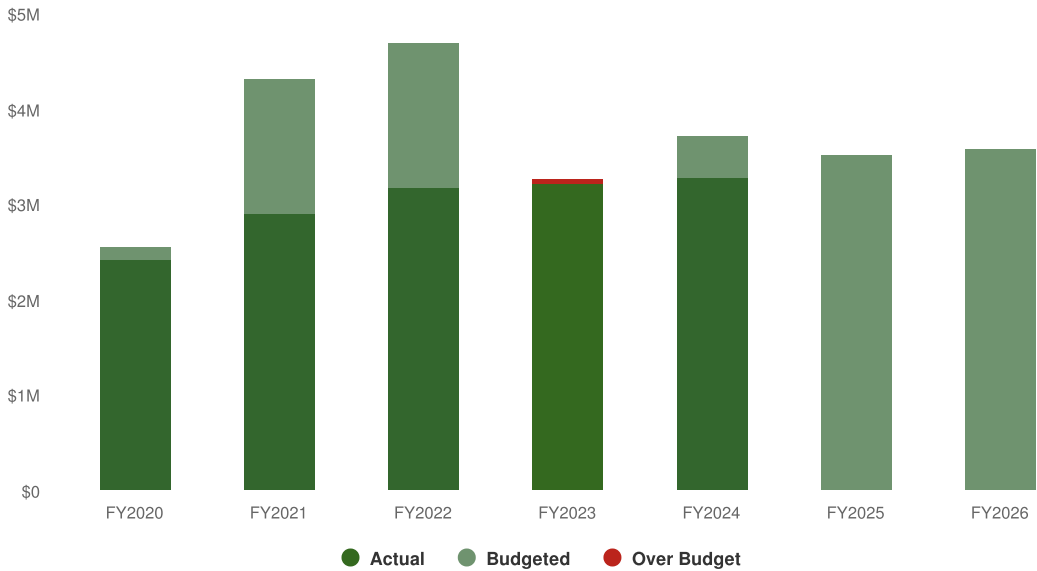
Proposed Expenditures

\$3,582,752

\$54,891

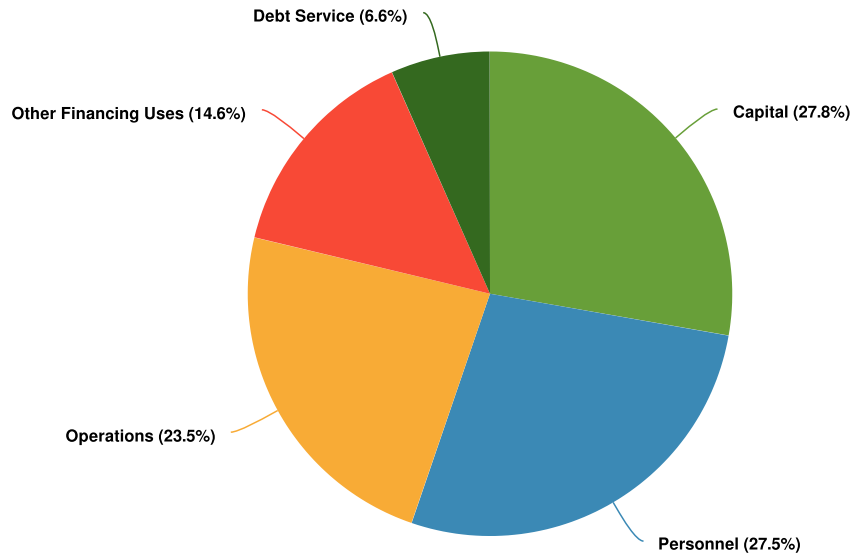
(1.56% vs. prior year)

Sewer Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects										
Personnel										
Salaries - Reg.	501-000-410-1000	\$602,853	\$600,000	\$640,000	\$631,000	\$656,000	\$40,000	6.7%	\$16,000	
Salaries - Standby	501-000-410-1500	\$8,613	\$11,000	\$11,000	\$9,200	\$11,000	\$0	0%	\$0	
Salaries - Over-Time	501-000-410-2000	\$40,493	\$40,000	\$45,000	\$40,000	\$46,000	\$5,000	12.5%	\$1,000	
Unused Sick Time/Ghip	501-000-410-3000	\$1,177	\$9,300	\$9,400	\$2,000	\$10,000	\$100	1.1%	\$600	
Salaries - Part-Time	501-000-420-1000	\$13,377	\$19,000	\$20,000	\$10,200	\$18,000	\$1,000	5.3%	-\$2,000	
Group Insurance	501-000-450-1000	\$141,853	\$145,000	\$153,000	\$147,000	\$195,000	\$8,000	5.5%	\$42,000	
Health Savings Plan Contrib.	501-000-450-1100	\$10,375	\$11,000	\$11,500	\$10,000	\$12,000	\$500	4.5%	\$500	
Retiree Health Insurance	501-000-450-1200	\$19,566	\$20,000	\$21,000	\$18,000	\$7,000	\$1,000	5%	-\$14,000	



Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	Bu
Payroll Taxes - Unemployment	501-000-450-2000	\$1,005	\$1,400	\$1,500	\$1,200	\$1,300	\$100	7.1%	-\$200	C
Workers Comp Insurance	501-000-450-2500	\$15,630	\$11,000	\$16,000	\$17,000	\$20,000	\$5,000	45.5%	\$4,000	
Uniform Allowance	501-000-470-1000	\$3,015	\$3,300	\$6,700	\$6,700	\$8,300	\$3,400	103%	\$1,600	
Total Personnel:		\$857,957	\$871,000	\$935,100	\$892,300	\$984,600	\$64,100	7.4%	\$49,500	
Operations										
R&M - Building (Contractual)	501-000-510-1000	\$33,978	\$45,000	\$10,000	\$8,500	\$17,500	-\$35,000	-77.8%	\$7,500	
R&M - Equipment (Contractual)	501-000-510-1500	\$8,462	\$8,000	\$7,500	\$5,000	\$7,000	-\$500	-6.2%	-\$500	
R&M - System (Contractual)	501-000-510-9000	\$24,737	\$195,000	\$238,000	\$93,500	\$225,000	\$43,000	22.1%	-\$13,000	
Engineering Fees	501-000-530-1500	\$0	\$5,000	\$15,000	\$5,000	\$10,000	\$10,000	200%	-\$5,000	
Legal Fees	501-000-530-2000	\$5,854	\$40,000	\$15,000	\$10,000	\$10,000	-\$25,000	-62.5%	-\$5,000	
Drug & Alcohol Testing Expense	501-000-530-2500	\$790	\$200	\$500	\$250	\$500	\$300	150%	\$0	
Data Processing Support	501-000-530-3000	\$32,617	\$31,500	\$34,000	\$30,900	\$32,000	\$2,500	7.9%	-\$2,000	
Professional Fees	501-000-530-4000	\$48,625	\$33,000	\$55,000	\$35,000	\$55,000	\$22,000	66.7%	\$0	
Sewer Testing	501-000-530-5000	\$5,210	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0%	\$0	
Iepa Permit Fees	501-000-530-9000	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$0	0%	\$0	
Postage Expenses	501-000-550-1000	\$11,262	\$13,000	\$13,000	\$13,000	\$14,000	\$0	0%	\$1,000	
Communications	501-000-550-1500	\$13,592	\$17,000	\$16,000	\$16,000	\$15,000	-\$1,000	-5.9%	-\$1,000	
Printing/Advertising Fees	501-000-550-2500	\$6,200	\$6,000	\$7,000	\$5,000	\$7,000	\$1,000	16.7%	\$0	
Membership Dues	501-000-560-1000	\$641	\$900	\$1,500	\$1,500	\$1,500	\$600	66.7%	\$0	



Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	Bu
Training	501-000-560-1500	\$6,683	\$3,850	\$7,000	\$5,500	\$7,000	\$3,150	81.8%	\$0	C
Reference Materials/Manuals	501-000-560-2500	\$107	\$500	\$500	\$250	\$500	\$0	0%	\$0	
Software	501-000-560-3000	\$6,898	\$15,275	\$12,000	\$16,000	\$15,000	-\$3,275	-21.4%	\$3,000	
Electricity	501-000-570-3000	\$228,783	\$150,000	\$180,000	\$205,000	\$210,000	\$30,000	20%	\$30,000	
Heating	501-000-570-3500	\$258	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%	\$0	
Property Insurance	501-000-590-1000	\$9,078	\$10,000	\$10,000	\$12,000	\$12,000	\$0	0%	\$2,000	
Lease/Rent Expense	501-000-590-2000	\$7,393	\$6,000	\$6,000	\$5,700	\$4,500	\$0	0%	-\$1,500	
R&M - Building (Commodities)	501-000-610-1000	\$13,571	\$12,000	\$12,000	\$9,500	\$8,000	\$0	0%	-\$4,000	
R&M - Equipment (Commodities)	501-000-610-1500	\$5,404	\$3,000	\$3,000	\$3,000	\$4,000	\$0	0%	\$1,000	
R&M - System (Commodities)	501-000-610-9000	\$38,586	\$60,000	\$70,000	\$48,000	\$70,000	\$10,000	16.7%	\$0	
Office Supplies	501-000-650-1000	\$340	\$500	\$500	\$500	\$500	\$0	0%	\$0	
Operating Supplies	501-000-650-1500	\$2,408	\$11,000	\$15,000	\$7,000	\$9,000	\$4,000	36.4%	-\$6,000	
Health & Safety Equipment	501-000-650-1800	\$4,180	\$2,000	\$3,000	\$3,000	\$3,000	\$1,000	50%	\$0	
Miscellaneous Equipment	501-000-650-2000	\$15,590	\$15,000	\$10,500	\$8,500	\$11,000	-\$4,500	-30%	\$500	
Chemicals	501-000-650-3500	\$53,340	\$69,460	\$64,000	\$46,000	\$64,000	-\$5,460	-7.9%	\$0	
Miscellaneous Expense	501-000-910-9000	\$825	\$1,000	\$1,000	\$1,500	\$2,000	\$0	0%	\$1,000	
Collection Expense	501-000-910-9800	\$73	\$0	\$0	\$100	\$0	\$0	0%	\$0	
Bad Debts	501-000-910-9900	\$1,777	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0%	\$0	



Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	Bu C
Total Operations:		\$602,762	\$780,685	\$833,500	\$621,700	\$841,500	\$52,815	6.8%	\$8,000	
Debt Service										
Stp2 Ph. 2A Bond Princ.	501-000-700-3000	\$186,654	\$186,654	\$189,935	\$190,000	\$193,300	\$3,281	1.8%	\$3,365	
Stp2 Ph. 2A Bond Interest	501-000-700-3100	\$50,548	\$50,527	\$47,247	\$47,200	\$43,900	-\$3,280	-6.5%	-\$3,347	
Total Debt Service:		\$237,202	\$237,181	\$237,182	\$237,200	\$237,200	\$1	0%	\$18	
Capital										
Purchase - Equipment	501-000-800-1500	\$5,048	\$15,000	\$10,000	\$15,000	\$20,000	-\$5,000	-33.3%	\$10,000	
Purchase - Building/Property	501-000-800-2000	\$0	\$30,000	\$15,000	\$15,000	\$15,000	-\$15,000	-50%	\$0	
Purchase - System	501-000-800-3000	\$1,133,764	\$1,267,500	\$910,000	\$600,000	\$950,000	-\$407,500	-32.1%	\$40,000	
Purchase - System Engineering	501-000-800-3100	\$67,447	\$56,250	\$10,000	\$10,000	\$10,000	-\$46,250	-82.2%	\$0	
Total Capital:		\$1,206,259	\$1,368,750	\$945,000	\$640,000	\$995,000	-\$473,750	-34.6%	\$50,000	
Other Financing Uses										
Transfer To Water	501-000-950-1500	\$9,033	\$5,250	\$5,250	\$5,000	\$5,000	\$0	0%	-\$250	
Transfer To Merf	501-000-950-1800	\$158,000	\$158,000	\$123,000	\$123,000	\$154,000	-\$35,000	-22.2%	\$31,000	
Transfer To Building Mtnce. Fund	501-000-950-1900	\$94,783	\$94,783	\$25,403	\$25,403	\$50,000	-\$69,380	-73.2%	\$24,597	
Transfer To Cap Repl Fund	501-000-950-2100	\$0	\$0	\$135,726	\$135,726	\$26,952	\$135,726	N/A	-\$108,774	
Transfer To Soc. Sec./Mc	501-000-950-4900	\$52,000	\$52,000	\$54,000	\$54,000	\$58,000	\$2,000	3.8%	\$4,000	
Transfer To Imrf	501-000-950-5000	\$22,500	\$22,500	\$20,000	\$20,000	\$22,500	-\$2,500	-11.1%	\$2,500	
Transfer To Stp2 - Phase 2B	501-000-950-5700	\$33,865	\$125,000	\$200,000	\$90,500	\$200,000	\$75,000	60%	\$0	



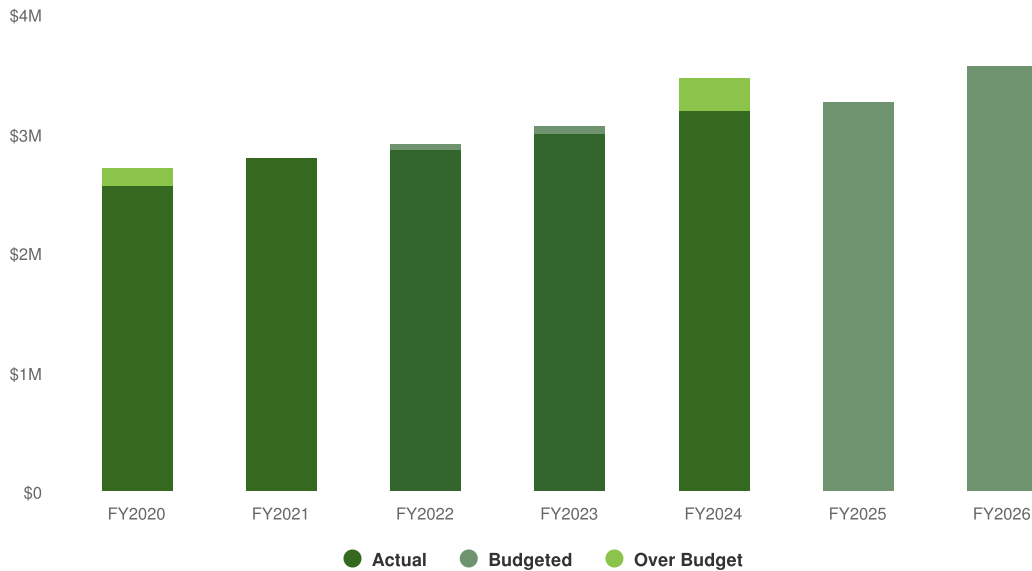
Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	Bu
Transfer To City Hall	501-000-950-6000	\$13,479	\$18,300	\$13,700	\$6,200	\$8,000	-\$4,600	-25.1%	-\$5,700	C
Total Other Financing Uses:		\$383,660	\$475,833	\$577,079	\$459,829	\$524,452	\$101,246	21.3%	-\$52,627	
Total Expense Objects:		\$3,287,840	\$3,733,449	\$3,527,861	\$2,851,029	\$3,582,752	-\$255,588	-6.8%	\$54,891	

Summary of Fund Revenue

The consumption rate effective May 1, 2025 is \$11.97 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 2024, the CPI-WTS was 5.2%. A rate study was completed during FY2019 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The sewer fixed fee is per account and was 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, 2025 is \$5.99 per account per month.

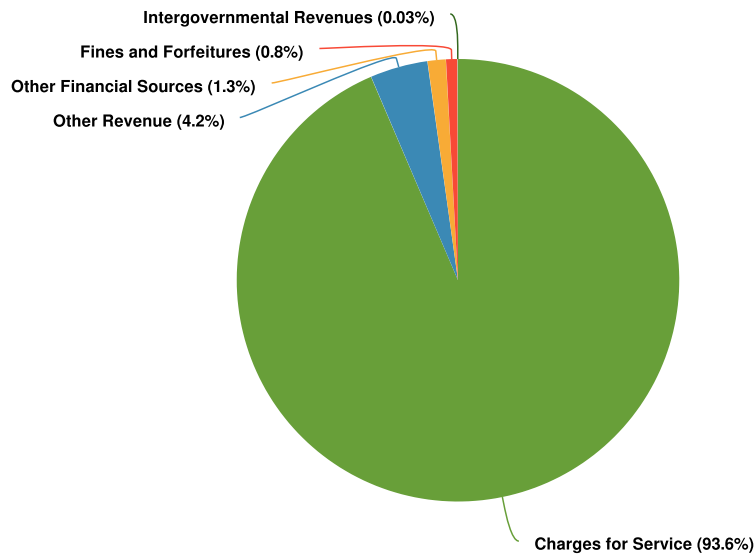
\$3,574,700 **\$303,159**
(9.27% vs. prior year)

Sewer Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	501-000-340-4500	\$2,800	\$1,105	\$1,100	\$1,200	\$95	8.6%
Total Intergovernmental Revenues:		\$2,800	\$1,105	\$1,100	\$1,200	\$95	8.6%
Fines and Forfeitures							
Sewer Late Pmt/Restoration Fee	501-000-350-5000	\$31,178	\$32,000	\$31,000	\$30,000	-\$2,000	-6.2%
Total Fines and Forfeitures:		\$31,178	\$32,000	\$31,000	\$30,000	-\$2,000	-6.2%
Charges for Service							
Sewer Billings	501-000-360-1000	\$2,604,746	\$2,550,000	\$2,700,000	\$2,780,000	\$230,000	9%
N. Tazewell Water District	501-000-360-1100	\$189,484	\$192,000	\$197,000	\$195,000	\$3,000	1.6%
Infrastructure Fixed Fee	501-000-360-4000	\$341,264	\$348,000	\$360,000	\$370,000	\$22,000	6.3%
Total Charges for Service:		\$3,135,493	\$3,090,000	\$3,257,000	\$3,345,000	\$255,000	8.3%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Other Revenue							
Interest Revenue	501-000-380-1000	\$182,171	\$100,000	\$185,000	\$150,000	\$50,000	50%
Miscellaneous Revenue	501-000-380-9000	\$680	\$1,000	\$800	\$1,000	\$0	0%
Total Other Revenue:		\$182,851	\$101,000	\$185,800	\$151,000	\$50,000	49.5%
Other Financial Sources							
Transfer From Connection Fees	501-000-390-1200	\$47,436	\$47,436	\$47,500	\$47,500	\$64	0.1%
Transfer From Cap. Repl.	501-000-390-7500	\$67,325	\$0	\$0	\$0	\$0	0%
Gain On Sale	501-000-390-9800	\$19	\$0	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$114,780	\$47,436	\$47,500	\$47,500	\$64	0.1%
Total Revenue Source:		\$3,467,102	\$3,271,541	\$3,522,400	\$3,574,700	\$303,159	9.3%

Sewer Infrastructure Fixed Fees

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

City of Washington Sewer Infrastructure Fixed Fee									
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Projected FY2025	Budget FY2026	Total
Revenue	898	71,489	133,840	184,810	265,814	341,264	360,000	370,000	1,728,115
Expenses									
STP2 Drying Bed Rehab	38,000				41,690				79,690
CIPP Lining - Walnut/Jefferson	24,437								24,437
STP2 Drying Bed Modification		48,400			35,200				83,600
CIPP Lining - Allied Steel		18,554							18,554
Thickener/Air Lift Box - STP2		36,959							36,959
Lift Station PLC Improvements		66,618						200,000	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	463,788	513,721			1,297,078
Hilldale Ave. Impr. Constr. Eng.				61,516	50,204	53,674			165,394
Cummings Sewer Main Extension			46,250						46,250
Step Screen - STP2			58,439						58,439
CIPP Lining			132,790	287,889	301,055	322,923	350,000	350,000	1,744,657
STP Sludge Storage Tank Repairs					43,600	44,500			88,100
SE Square Sewer Replacement				5,000	64,596	72,090			141,686
STP2 Catwalk/Fence				26,095					26,095
SCADA System						109,960	140,000	50,000	299,960
Sewer Main Replacement							30,000	50,000	80,000
UV Disinfection System Control						27,523			27,523
Freedom Parkway Impr.						13,048			13,048
Catherine St. Sewer Main							90,000	110,000	200,000
Adams St. Sewer Main								50,000	50,000
Spruce/Harvey Sewer Main								150,000	150,000
WWTP Concrete Effluent Trough						30,000			30,000
Total Expenses	62,437	233,031	795,418	900,151	1,000,133	1,187,439	610,000	960,000	5,548,609
Revenue over (under) Expenses	(61,539)	(161,542)	(661,578)	(715,341)	(734,319)	(846,175)	(250,000)	(590,000)	(3,820,494)



Sewer Connection Fee Account - Fund 501-502

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

Summary of Fund Expenditures

All funds collected from Sewer Connection Fees are restricted to and spent solely on costs for the improvement and expansion of the City's wastewater treatment plants as needed to support future growth and development. Funds are budgeted for FY2026 for transfers to cover 100% of the debt service for the 2009 STP Expansion and 20% of the debt service on the Phase 2A STP Expansion.

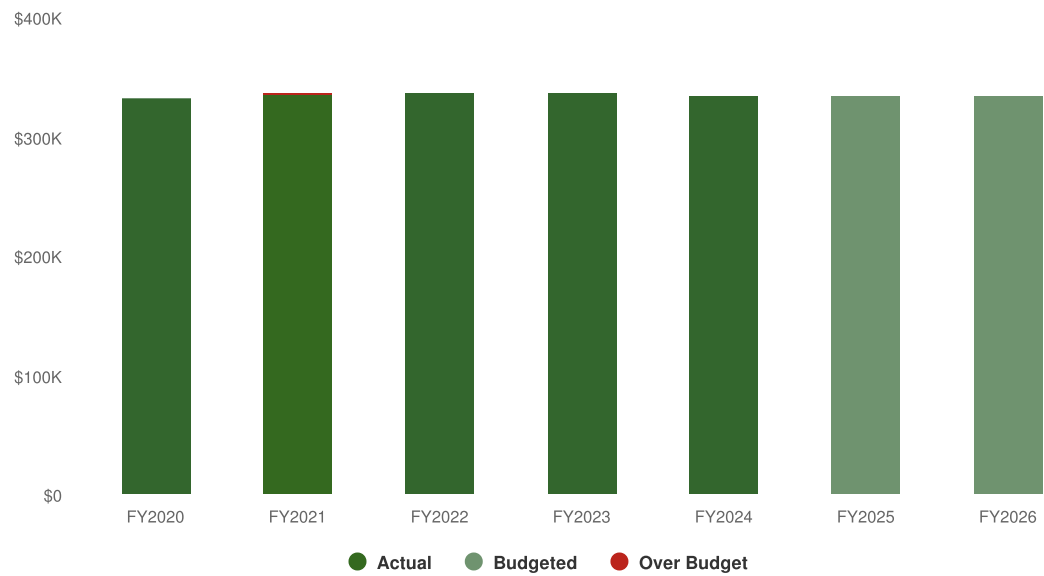
Proposed Expenditures

\$334,500

\$118

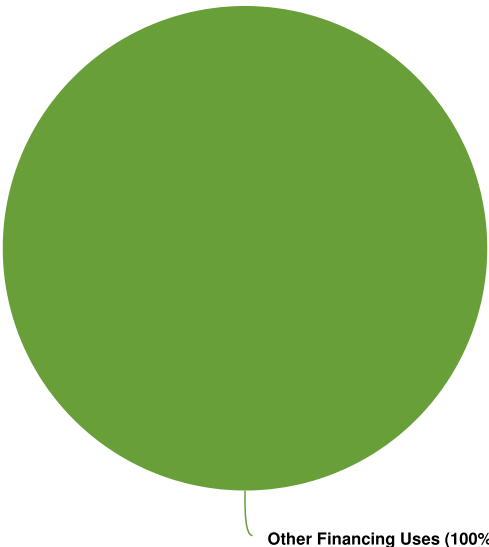
(0.04% vs. prior year)

Sewer Connection Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Transfer To Sewer	501-502-950-5000	\$47,436	\$47,436	\$47,500	\$47,500	\$64	0.1%
Transfer To Sewer P&I 2009	501-502-950-5300	\$287,640	\$286,946	\$286,800	\$287,000	\$54	0%
Total Other Financing Uses:		\$335,076	\$334,382	\$334,300	\$334,500	\$118	0%
Total Expense Objects:		\$335,076	\$334,382	\$334,300	\$334,500	\$118	0%

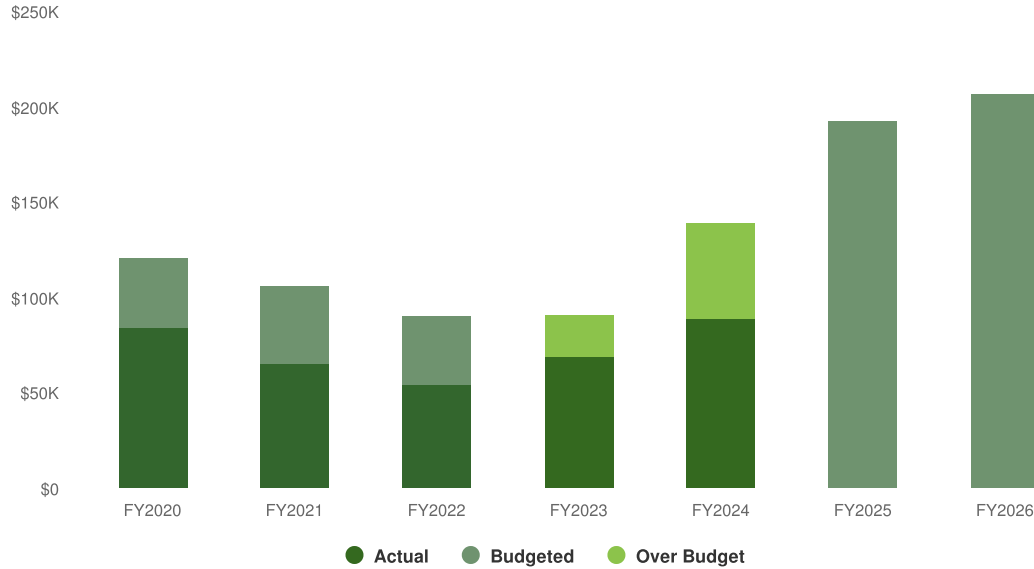


Summary of Fund Revenue

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.

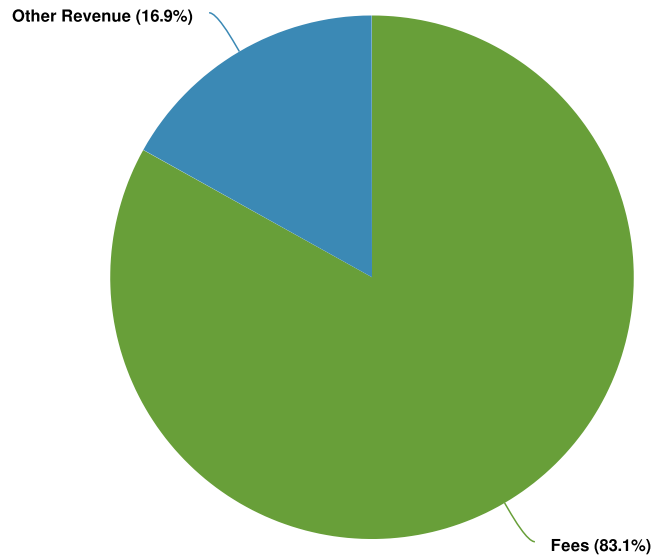
\$207,000 **\$14,000**
(7.25% vs. prior year)

Sewer Connection Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Fees							
Sewer Connection Fees	501-502-370-5000	\$99,295	\$166,000	\$120,000	\$172,000	\$6,000	3.6%
Total Fees:		\$99,295	\$166,000	\$120,000	\$172,000	\$6,000	3.6%
Other Revenue							
Interest Revenue	501-502-380-1000	\$39,890	\$27,000	\$42,000	\$35,000	\$8,000	29.6%
Total Other Revenue:		\$39,890	\$27,000	\$42,000	\$35,000	\$8,000	29.6%
Total Revenue Source:		\$139,185	\$193,000	\$162,000	\$207,000	\$14,000	7.3%



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 FY2026 from the Sewer Subdivision Development Fee Account.

Proposed Expenditures

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

Sewer Subdivision Development Fee Proposed and Historical Budget vs. Actual

\$0

FY2020

FY2022

FY2023

FY2024

FY2025

FY2026

● Actual

● Budgeted



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
No Data To Display					

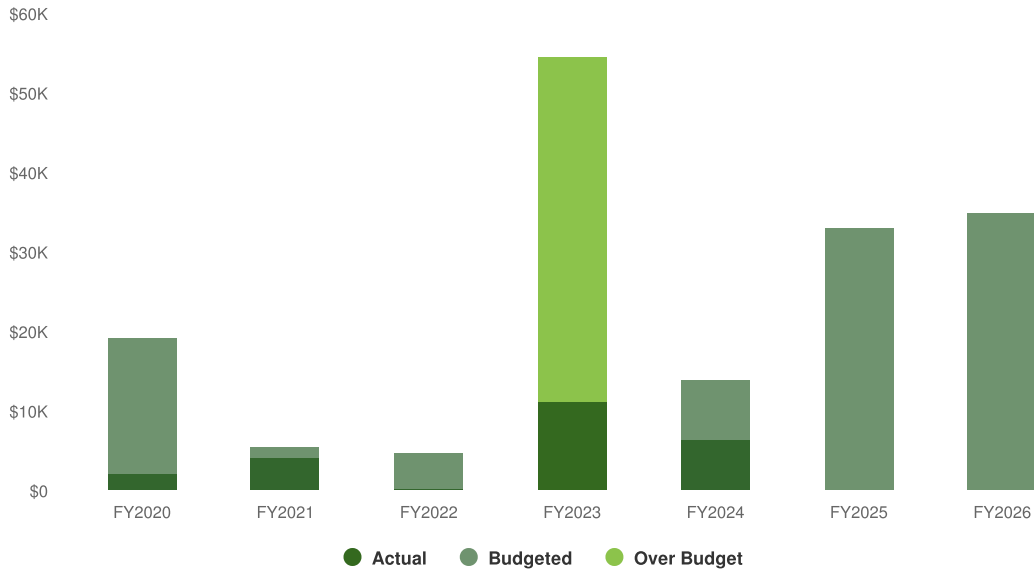


Summary of Fund Revenue

The City charges a Sewer Subdivision Development Fee in the amount of \$1,142.50 per residential dwelling unit and \$3,407.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater.

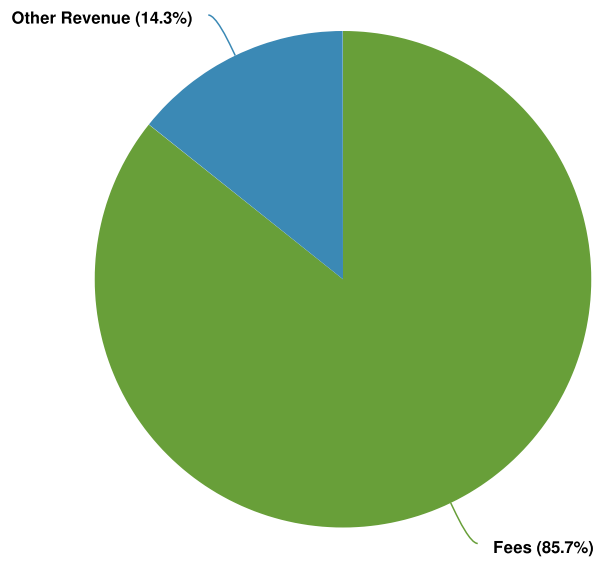
\$35,000 **\$2,000**
(6.06% vs. prior year)

Sewer Subdivision Development Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Fees							
Subdivision Development Fees	501-501-370-5100	\$0	\$28,000	\$82,000	\$30,000	\$2,000	7.1%
Total Fees:		\$0	\$28,000	\$82,000	\$30,000	\$2,000	7.1%
Other Revenue							
Interest Revenue	501-501-380-1000	\$6,359	\$5,000	\$7,200	\$5,000	\$0	0%
Total Other Revenue:		\$6,359	\$5,000	\$7,200	\$5,000	\$0	0%
Total Revenue Source:		\$6,359	\$33,000	\$89,200	\$35,000	\$2,000	6.1%



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.

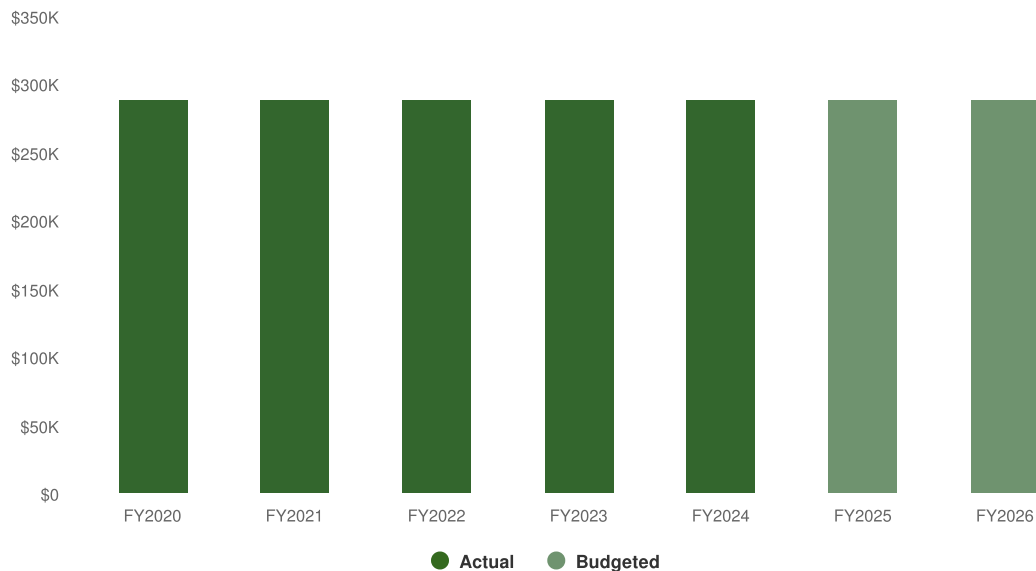
Summary of Fund Expenditures

The expenditures of the fund for FY2026 include debt service on the bonds.

Proposed Expenditures

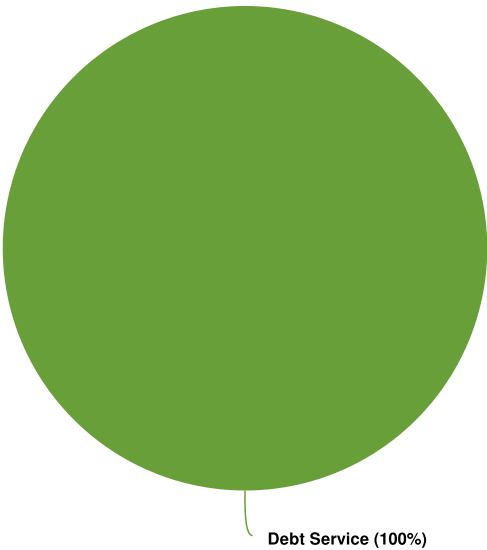
\$289,500 **\$54**
(0.02% vs. prior year)

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	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Debt Service							
Sewer Bond Principal 2009	517-000-700-1100	\$289,446	\$289,446	\$289,500	\$289,500	\$54	0%
Total Debt Service:		\$289,446	\$289,446	\$289,500	\$289,500	\$54	0%
Total Expense Objects:		\$289,446	\$289,446	\$289,500	\$289,500	\$54	0%

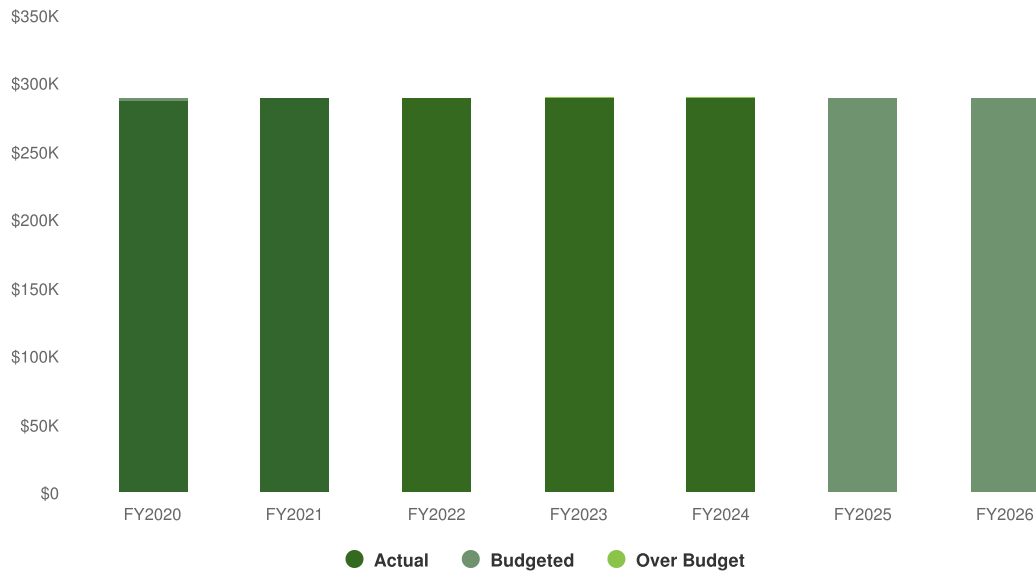


Summary of Fund Revenue

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

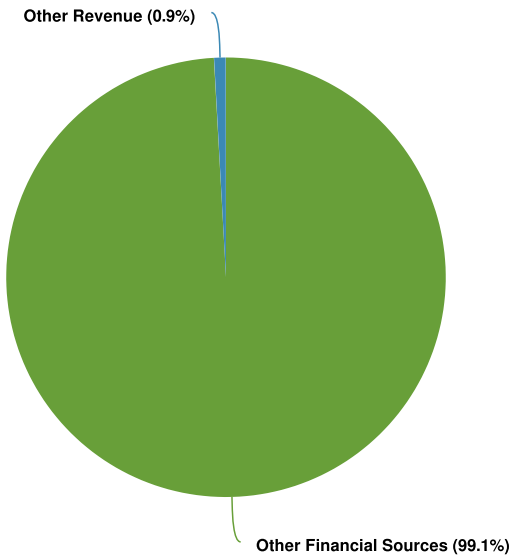
\$289,500 **\$54**
(0.02% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	517-000-380-1000	\$2,556	\$2,500	\$2,700	\$2,500	\$0	0%
Total Other Revenue:		\$2,556	\$2,500	\$2,700	\$2,500	\$0	0%
Other Financial Sources							
Transfer From Sewer Conn. Fees	517-000-390-2100	\$287,640	\$286,946	\$286,800	\$287,000	\$54	0%
Total Other Financial Sources:		\$287,640	\$286,946	\$286,800	\$287,000	\$54	0%
Total Revenue Source:		\$290,196	\$289,446	\$289,500	\$289,500	\$54	0%



Sewer Bond Depreciation Account - 2009 IEPA Loan - Fund 515

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



Sewer Bond Reserve Account - 2009 IEPA Loan - Fund 514

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



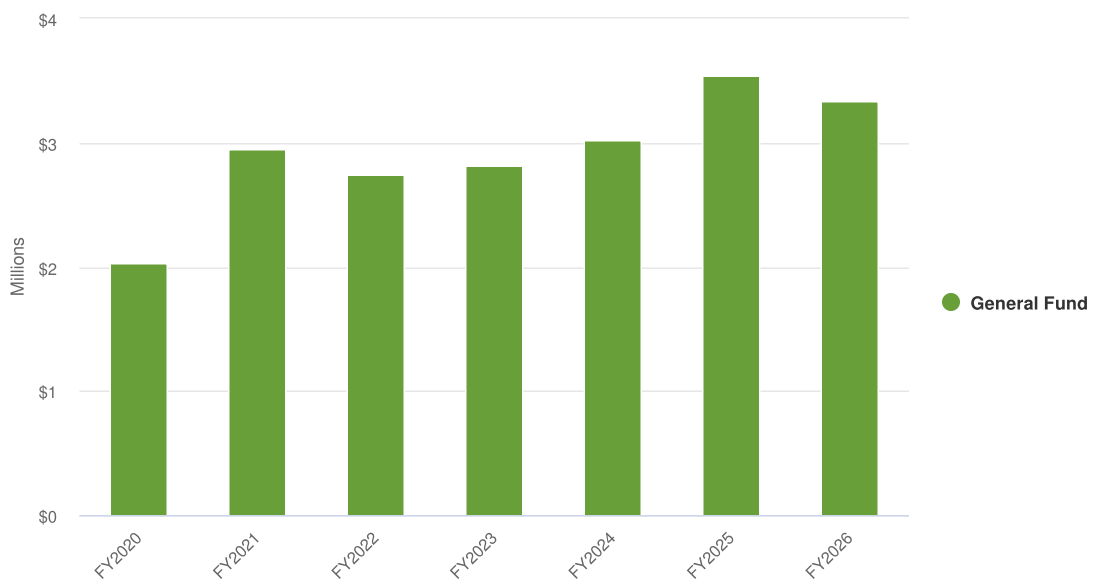
Streets Account (Fund 100-003)

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

Summary of Fund Expenditures

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

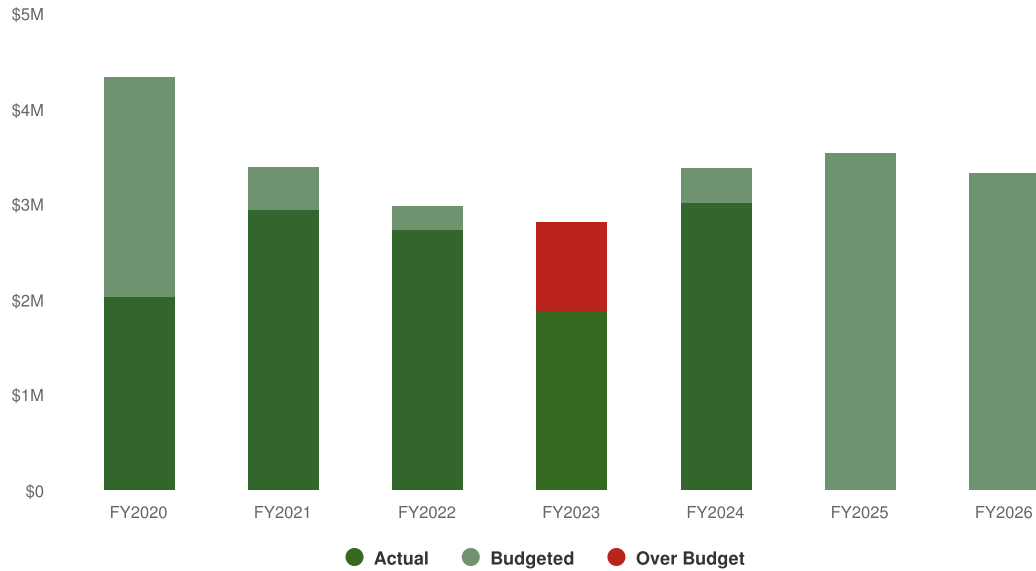
Budgeted and Historical 2024 Expenditures by Fund



Proposed Expenditures

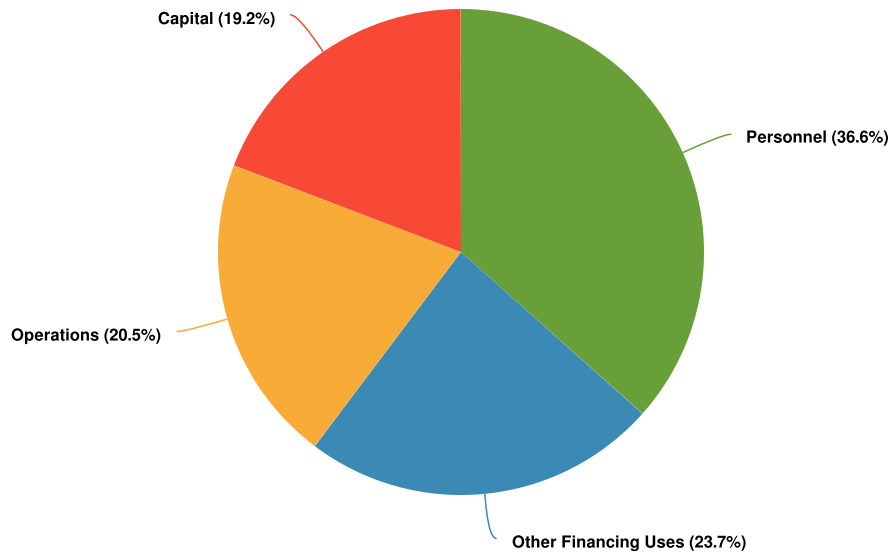
\$3,334,517 **-\$203,100**
(-5.74% vs. prior year)

Streets Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-003-410-1000	\$719,157	\$786,000	\$783,000	\$790,000	\$4,000	0.5%
Salaries - Recycling Grant	100-003-410-1100	-\$12,362	-\$10,000	-\$10,000	-\$10,000	\$0	0%
Salaries - Standby	100-003-410-1500	\$5,583	\$6,200	\$6,300	\$6,400	\$200	3.2%
Salaries - Over-Time	100-003-410-2000	\$18,941	\$25,000	\$23,000	\$26,000	\$1,000	4%
Unused Sick Time/Ghip	100-003-410-3000	\$1,644	\$11,300	\$2,400	\$12,000	\$700	6.2%
Salaries - Part-Time	100-003-420-1000	\$14,713	\$30,000	\$27,000	\$38,000	\$8,000	26.7%
Group Insurance	100-003-450-1000	\$197,685	\$209,000	\$221,000	\$248,000	\$39,000	18.7%
Health Savings Plan Contrib.	100-003-450-1100	\$10,816	\$13,500	\$12,000	\$14,000	\$500	3.7%
Retiree Health Insurance	100-003-450-1200	\$37,308	\$40,000	\$39,100	\$41,000	\$1,000	2.5%
Payroll Taxes - Unemployment	100-003-450-2000	\$1,368	\$1,600	\$1,500	\$1,700	\$100	6.3%
Workers Comp Insurance	100-003-450-2500	\$32,478	\$36,000	\$35,000	\$42,000	\$6,000	16.7%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Uniform Rental	100-003-470-1000	\$3,992	\$9,000	\$10,000	\$11,000	\$2,000	22.2%
Total Personnel:		\$1,031,321	\$1,157,600	\$1,150,300	\$1,220,100	\$62,500	5.4%
Operations							
R&M - Building (Contractual)	100-003-510-1000	\$12,159	\$14,000	\$9,000	\$5,000	-\$9,000	-64.3%
R&M - Equipment (Contr.)	100-003-510-1500	\$3,590	\$4,000	\$1,200	\$3,000	-\$1,000	-25%
R&M - Systems (Contractual)	100-003-510-9000	\$69,745	\$180,000	\$150,000	\$175,000	-\$5,000	-2.8%
Engineering Fees	100-003-530-1500	\$18,500	\$15,000	\$3,500	\$15,000	\$0	0%
Legal Fees	100-003-530-2000	\$4,525	\$5,000	\$7,000	\$7,000	\$2,000	40%
Drug & Alcohol Testing Expense	100-003-530-2500	\$231	\$500	\$100	\$500	\$0	0%
Data Processing Support	100-003-530-3000	\$18,476	\$17,000	\$17,000	\$18,000	\$1,000	5.9%
Professional Fees	100-003-530-4000	\$16,333	\$20,000	\$13,500	\$20,000	\$0	0%
Communications	100-003-550-1500	\$5,544	\$8,500	\$8,500	\$8,500	\$0	0%
Printing/Advertising	100-003-550-2500	\$29	\$1,000	\$500	\$1,000	\$0	0%
Membership Dues	100-003-560-1000	\$891	\$2,000	\$2,000	\$2,000	\$0	0%
Training	100-003-560-1500	\$6,602	\$10,000	\$8,000	\$10,000	\$0	0%
Reference Materials/Manuals	100-003-560-2500	\$19	\$150	\$150	\$250	\$100	66.7%
Software	100-003-560-3000	\$17,868	\$23,500	\$26,000	\$22,500	-\$1,000	-4.3%
Electricity	100-003-570-3000	\$66,006	\$60,000	\$60,000	\$65,000	\$5,000	8.3%
Heating	100-003-570-3500	\$10,936	\$15,000	\$15,000	\$15,000	\$0	0%
Property Insurance	100-003-590-1000	\$2,552	\$3,000	\$3,200	\$3,300	\$300	10%
Lease/Rent Expense	100-003-590-2000	\$4,217	\$20,000	\$14,000	\$17,000	-\$3,000	-15%
R&M - Building (Commodities)	100-003-610-1000	\$9,261	\$2,000	\$2,000	\$4,000	\$2,000	100%
R&M - Equipment (Commodities)	100-003-610-1500	\$3,736	\$5,000	\$4,000	\$4,000	-\$1,000	-20%
R&M - Snow/Ice Control (Comm.)	100-003-610-4000	\$75,498	\$120,000	\$90,000	\$110,000	-\$10,000	-8.3%
R&M - Systems (Commodities)	100-003-610-9000	\$14,425	\$168,000	\$170,000	\$130,000	-\$38,000	-22.6%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Office Supplies	100-003-650-1000	\$335	\$500	\$250	\$500	\$0	0%
Operating Supplies	100-003-650-1500	\$3,910	\$3,000	\$3,000	\$3,000	\$0	0%
Health & Safety Equipment	100-003-650-1800	\$3,397	\$3,000	\$2,500	\$3,000	\$0	0%
Miscellaneous Equipment	100-003-650-2000	\$14,526	\$8,000	\$7,500	\$11,500	\$3,500	43.8%
Recycling Grant Expenses	100-003-910-1000	\$30,957	\$23,500	\$25,800	\$27,000	\$3,500	14.9%
Miscellaneous Expense	100-003-910-9000	\$1,524	\$3,000	\$6,500	\$3,000	\$0	0%
Total Operations:		\$415,790	\$734,650	\$650,200	\$684,050	-\$50,600	-6.9%
Capital							
Purchase - Equipment	100-003-800-1500	\$6,799	\$10,000	\$10,000	\$10,000	\$0	0%
Purchase - Building/Property	100-003-800-2000	\$55,236	\$15,000	\$15,000	\$20,000	\$5,000	33.3%
Purchase - System	100-003-800-3000	\$520,727	\$834,000	\$1,097,500	\$505,000	-\$329,000	-39.4%
Purchase - Systems Engineering	100-003-800-3100	\$58,762	\$115,000	\$50,000	\$100,000	-\$15,000	-13%
Purchase - Systems Legal	100-003-800-3200	\$0	\$5,000	\$5,000	\$5,000	\$0	0%
Total Capital:		\$641,524	\$979,000	\$1,177,500	\$640,000	-\$339,000	-34.6%
Other Financing Uses							
Transfer To Merf	100-003-950-1800	\$561,000	\$419,000	\$419,000	\$389,000	-\$30,000	-7.2%
Transfer To Building Mtnce. Fund	100-003-950-1900	\$229,833	\$100,000	\$100,000	\$130,000	\$30,000	30%
Transfer To Cap Repl Fund	100-003-950-2000	\$0	\$12,367	\$12,367	\$12,367	\$0	0%
Trsf. To Safe Routes Grants	100-003-950-4200	\$136,705	\$135,000	\$68,646	\$259,000	\$124,000	91.9%
Total Other Financing Uses:		\$927,538	\$666,367	\$600,013	\$790,367	\$124,000	18.6%
Total Expense Objects:		\$3,016,173	\$3,537,617	\$3,578,013	\$3,334,517	-\$203,100	-5.7%

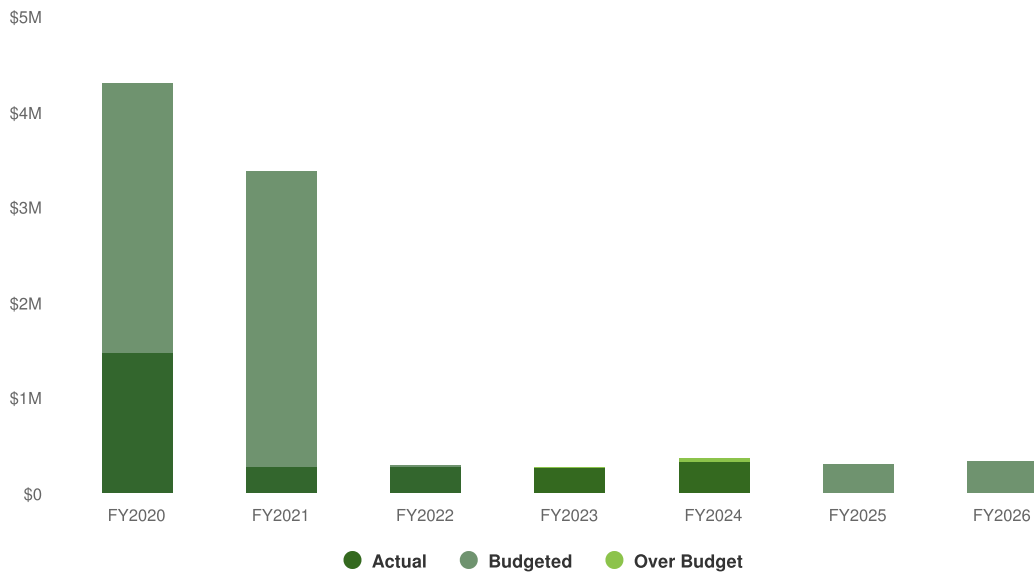


Summary of Fund Revenue

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

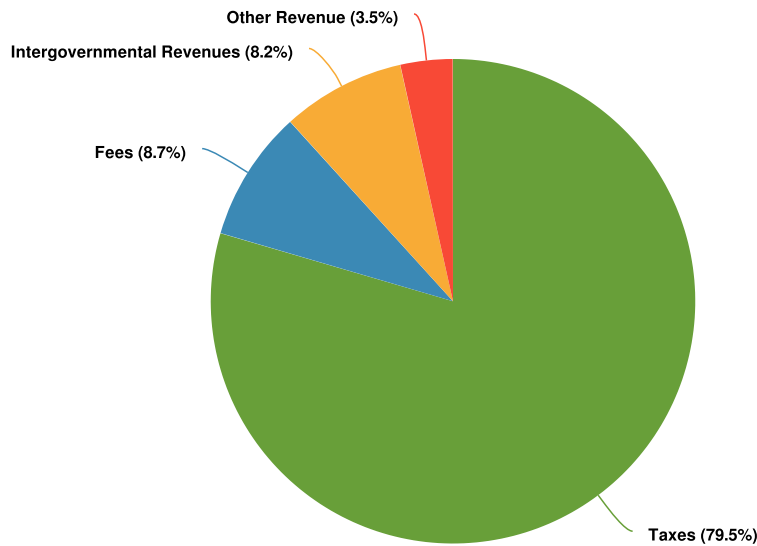
\$343,200 **\$27,490**
(8.71% vs. prior year)

Streets Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Pprt - Wash. Township	100-003-310-1500	\$17,505	\$20,000	\$12,000	\$15,000	-\$5,000	-25%
Road & Bridge Tax - Streets	100-003-310-2500	\$227,499	\$225,000	\$245,000	\$258,000	\$33,000	14.7%
Total Taxes:		\$245,004	\$245,000	\$257,000	\$273,000	\$28,000	11.4%
Intergovernmental Revenues							
Grant Proceeds	100-003-340-4500	\$2,800	\$1,150	\$1,150	\$1,200	\$50	4.3%
Recycling Grant	100-003-340-5000	\$25,158	\$27,560	\$25,800	\$27,000	-\$560	-2%
Total Intergovernmental Revenues:		\$27,958	\$28,710	\$26,950	\$28,200	-\$510	-1.8%
Fees							
Sidewalk & Street Reimb.	100-003-370-5000	\$38,500	\$30,000	\$30,000	\$30,000	\$0	0%
Total Fees:		\$38,500	\$30,000	\$30,000	\$30,000	\$0	0%
Other Revenue							
Miscellaneous Revenue	100-003-380-9000	\$19,302	\$12,000	\$12,000	\$12,000	\$0	0%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Other Revenue:		\$19,302	\$12,000	\$12,000	\$12,000	\$0	0%
Other Financial Sources							
Transfere From Capl. Repl.	100-003-390-7500	\$47,936	\$0	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$47,936	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$378,701	\$315,710	\$325,950	\$343,200	\$27,490	8.7%



Stormwater Management Account - Fund 100-108

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

Summary of Fund Expenditures

Expenditures that are related to stormwater/drainage issues but are not major projects to be funded by the Stormwater bond proceeds will be accounted for in this General Fund department and include in FY2026 the following: Plaza Concrete Ditch repair, Washington Estate Drainage Pond, and engineering for the Washington 223 infrastructure project. In addition, a transfer will be made to pay the debt service on the 2023 Stormwater bond.

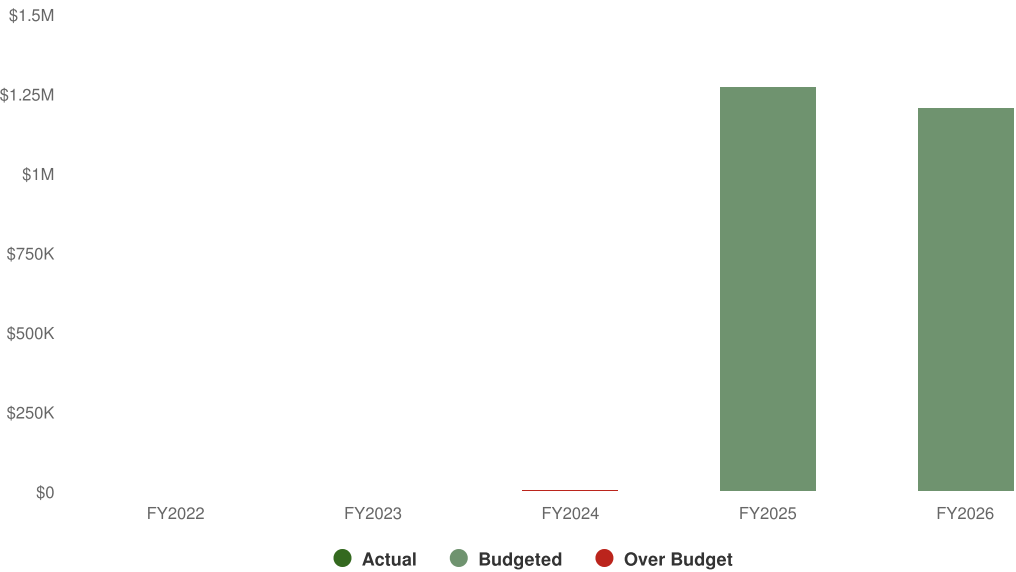
Proposed Expenditures

\$1,207,250

-\$67,806

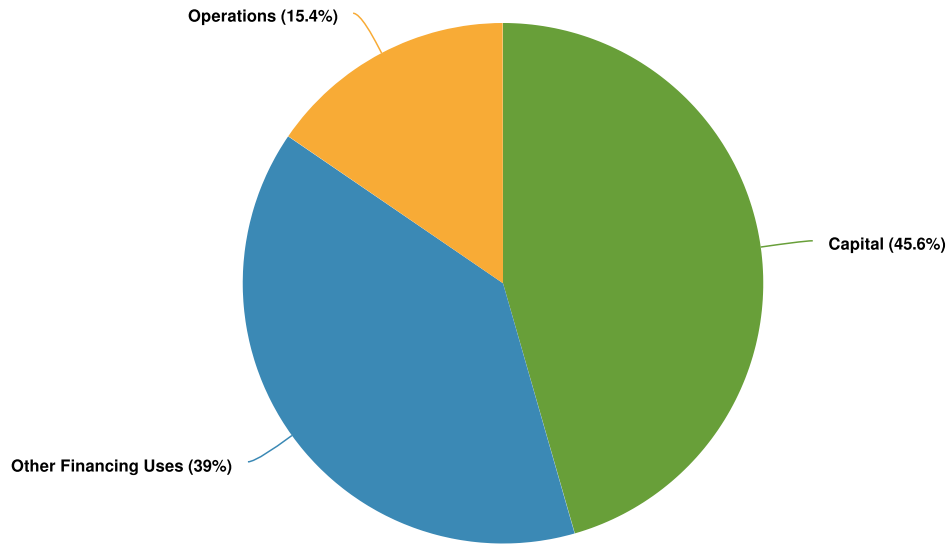
(-5.32% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
R & M System - Contractual	100-018-510-9000	\$0	\$100,000	\$20,000	\$100,000	\$0	0%
Engineering Fees	100-018-530-1500	\$2,737	\$0	\$30,000	\$20,000	\$20,000	N/A
Legal Fees	100-018-530-2000	\$0	\$1,000	\$1,500	\$2,000	\$1,000	100%
Professional Fees	100-018-530-4000	\$3,725	\$0	\$6,500	\$6,000	\$6,000	N/A
Lease/Rent Expense	100-018-590-2000	\$0	\$5,000	\$14,000	\$7,500	\$2,500	50%
R & M System - Commodities	100-018-610-9000	\$0	\$75,000	\$20,000	\$50,000	-\$25,000	-33.3%
Misc. Expense	100-018-910-9000	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Total Operations:		\$6,462	\$182,000	\$93,000	\$186,500	\$4,500	2.5%
Capital							
Purchase - System	100-018-800-3000	\$0	\$800,000	\$530,000	\$300,000	-\$500,000	-62.5%
Purchase - System Engineering	100-018-800-3100	\$0	\$30,000	\$30,000	\$250,000	\$220,000	733.3%
Total Capital:		\$0	\$830,000	\$560,000	\$550,000	-\$280,000	-33.7%



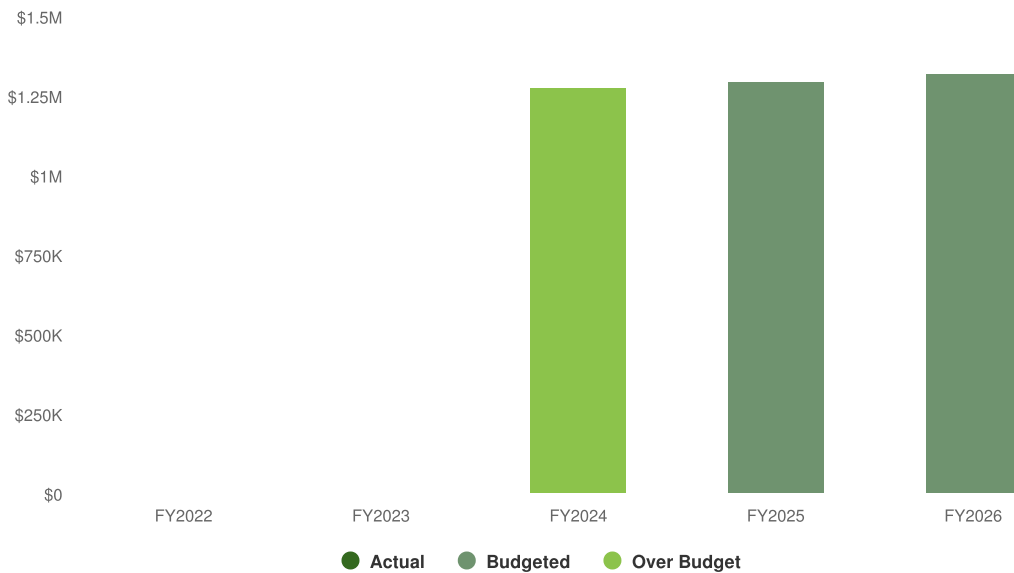
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Other Financing Uses							
Trsf. to SWM Proj. Debt Service Fund	100-018-950-4800	\$0	\$263,056	\$263,000	\$470,750	\$207,694	79%
Total Other Financing Uses:		\$0	\$263,056	\$263,000	\$470,750	\$207,694	79%
Total Expense Objects:		\$6,462	\$1,275,056	\$916,000	\$1,207,250	-\$67,806	-5.3%

Summary of Fund Revenue

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

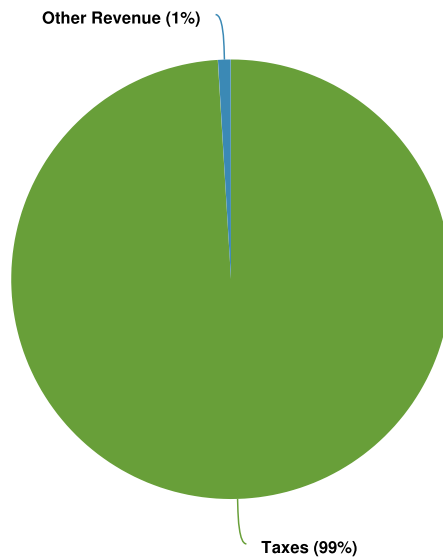
\$1,322,600 **\$27,400**
(2.12% vs. prior year)

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



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
HR Sales Tax - Stormwater Mgmt.	100-018-310-3800	\$1,280,135	\$1,282,700	\$1,300,000	\$1,310,000	\$27,300	2.1%
Total Taxes:		\$1,280,135	\$1,282,700	\$1,300,000	\$1,310,000	\$27,300	2.1%
Other Revenue							
Rental Income	100-018-380-2000	\$0	\$12,500	\$12,600	\$12,600	\$100	0.8%
Total Other Revenue:		\$0	\$12,500	\$12,600	\$12,600	\$100	0.8%
Other Financial Sources							
Transfer from SWM	100-018-390-2800	\$0	\$0	\$96,935	\$0	\$0	0%
Total Other Financial Sources:		\$0	\$0	\$96,935	\$0	\$0	0%
Total Revenue Source:		\$1,280,135	\$1,295,200	\$1,409,535	\$1,322,600	\$27,400	2.1%



.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					
(effective July 1, 2022)					
	FY2023	FY2024	Projected FY2025	Budget FY2026	Total
Revenue	985,288	1,280,135	1,300,000	1,310,000	4,875,423
Expenses					
Priority Projects - design	250,000				250,000
Project U - Felkers			340,000		340,000
Oakwood	171,547				171,547
Ditch grading - Felkers/Beverly Manor		114,963			114,963
CIPP Lining		21,139			21,139
System repairs			200,000	200,000	400,000
Jackson Street Pedestrian Bridge Replacement			20,000		20,000
Washington Park Culvert Extension		39,912			39,912
Hilldale Ave. Impr.		567,395			567,395
Plaza Concrete Ditch Repair				100,000	100,000
Washington 223 Infrastructure				100,000	100,000
Washington Estates Drainage/Elgin Ext.				150,000	150,000
Other SWM related expenses		82,872	93,000	186,500	362,372
Debt Service - SWM GO Bond			263,000	470,750	733,750
Total Expenses	421,547	826,281	916,000	1,207,250	3,371,078
Revenue over (under) Expenses	563,741	453,854	384,000	102,750	1,504,345
Paid by Bond Proceeds:					
SE Square Drainage Priority Project K			1,000,000	2,000,000	
NE Square Drainage Priority Project L				1,250,000	
Grandyle Drainage Priority Project C				475,000	
			1,000,000	3,725,000	



Stormwater Management Fund - Fund 218

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

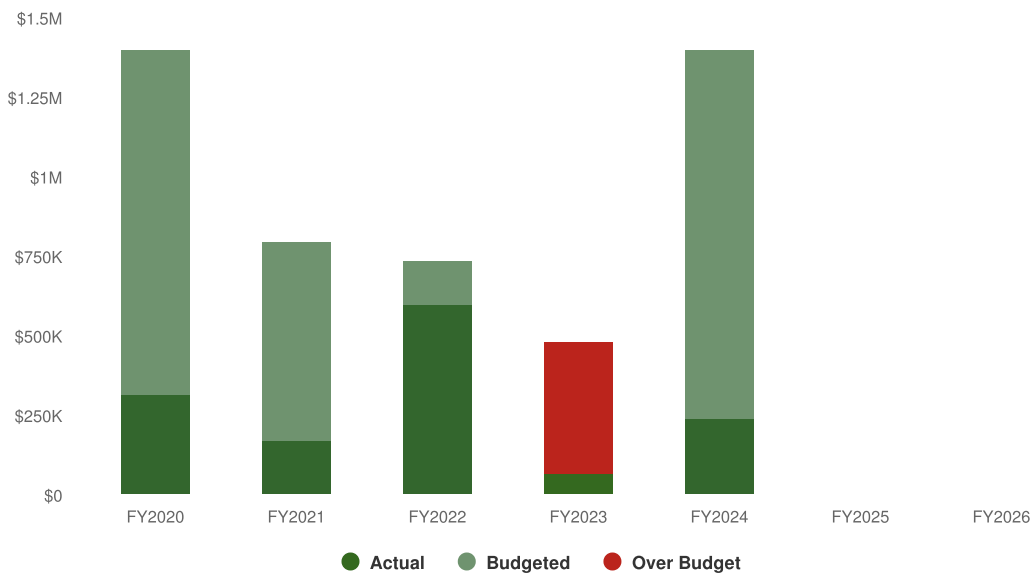
Summary of Fund Expenditures

During FY2024, some small projects were completed and the remaining funds were transferred to the General Fund and this special revenue fund was closed.

Proposed Expenditures

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

Stormwater Management Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
R&M System - Contractual	218-000-510-9000	\$126,953	\$0	\$0	\$0	\$0	0%
Professional Fees	218-000-530-4000	\$18,436	\$0	\$0	\$0	\$0	0%
Lease/Rent Expense	218-000-590-2000	\$3,187	\$0	\$0	\$0	\$0	0%
R & M - System Commodities	218-000-610-9000	\$52,446	\$0	\$0	\$0	\$0	0%
Misc. Equipment	218-000-650-2000	\$393	\$0	\$0	\$0	\$0	0%
Miscellaneous Expense	218-000-910-9000	\$1,000	\$0	\$0	\$0	\$0	0%
Total Operations:		\$202,414	\$0	\$0	\$0	\$0	0%
Capital							
Purchase - System	218-000-800-3000	\$39,912	\$0	\$0	\$0	\$0	0%
Total Capital:		\$39,912	\$0	\$0	\$0	\$0	0%
Other Financing Uses							
Transfer To General	218-000-950-1000	\$0	\$0	\$96,935	\$0	\$0	0%



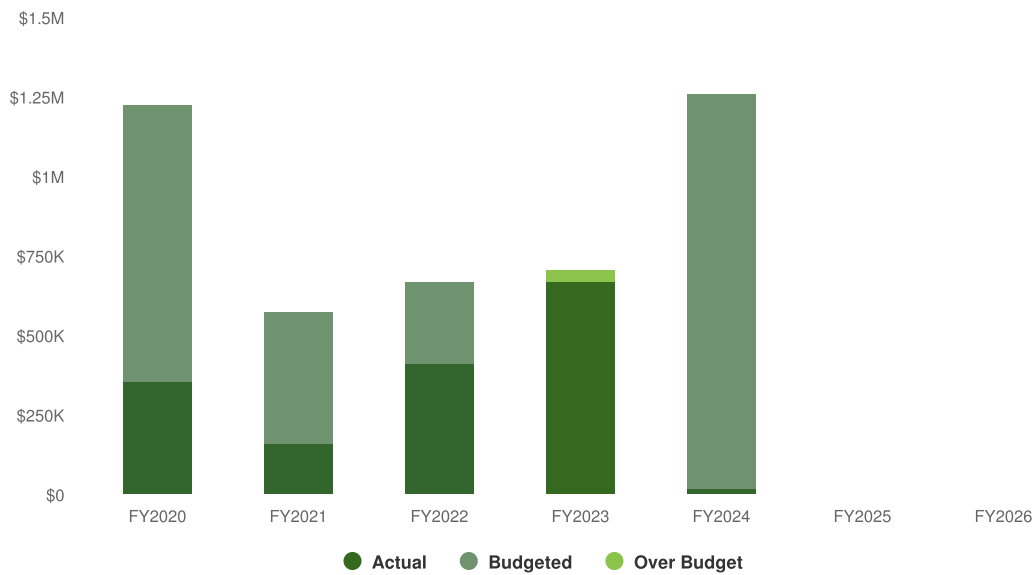
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Other Financing Uses:		\$0	\$0	\$96,935	\$0	\$0	0%
Total Expense Objects:		\$242,326	\$0	\$96,935	\$0	\$0	0%

Summary of Fund Revenue

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

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

Stormwater Management Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected Revenues by Source

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	218-000-380-1000	\$6,335	\$0	\$0	\$0	\$0	0%
Rental Income	218-000-380-2000	\$12,599	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$18,934	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$18,934	\$0	\$0	\$0	\$0	0%



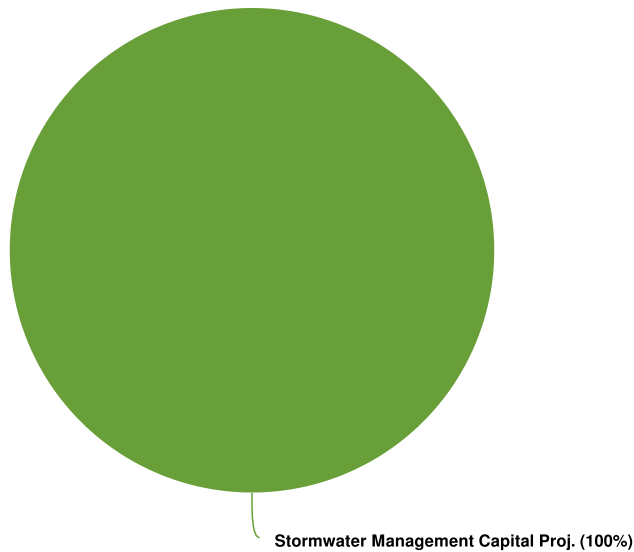
Stormwater Management Capital Project Fund - Fund 418

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

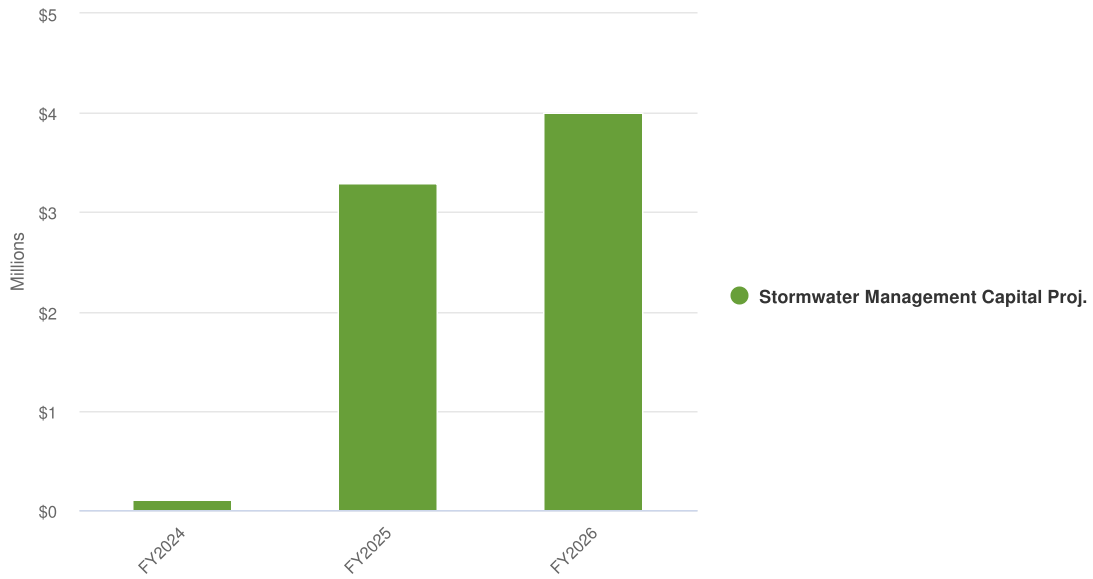
Summary of Fund Expenditures

The proceeds of the bond must be spent within a three-year period in compliance with arbitrage requirements. The projects planned in FY2026 are the SE Square Drainage Priority Project K, the NE Square Drainage Priority Project L, and the Grandyle Drainage Priority Project C.

2024 Expenditures by Fund



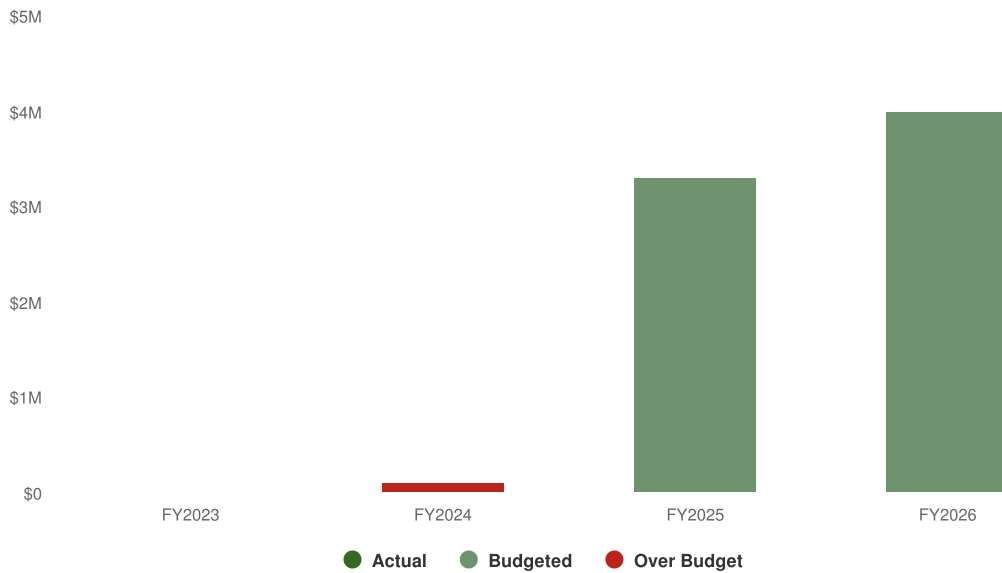
Budgeted and Historical 2024 Expenditures by Fund



Proposed Expenditures

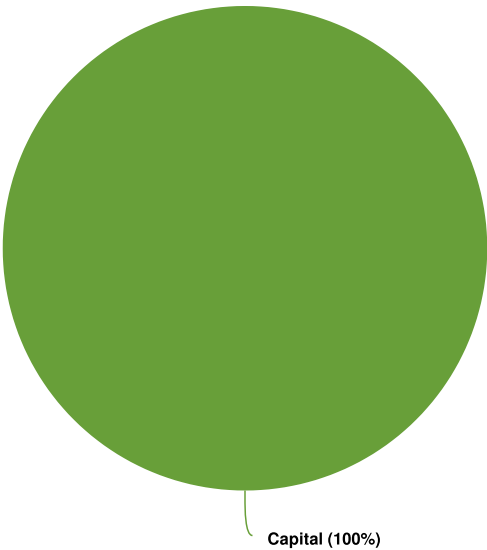
\$4,000,000 **\$700,000**
(21.21% vs. prior year)

Stormwater Management Capital Project Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Bond Costs	418-000-910-9100	\$111,839	\$0	\$0	\$0	\$0	0%
Total Operations:		\$111,839	\$0	\$0	\$0	\$0	0%
Capital							
Purchase - System	418-000-800-3000	\$0	\$3,000,000	\$1,000,000	\$3,725,000	\$725,000	24.2%
Purchase - System Engineering	418-000-800-3100	\$0	\$300,000	\$0	\$275,000	-\$25,000	-8.3%
Total Capital:		\$0	\$3,300,000	\$1,000,000	\$4,000,000	\$700,000	21.2%
Total Expense Objects:		\$111,839	\$3,300,000	\$1,000,000	\$4,000,000	\$700,000	21.2%

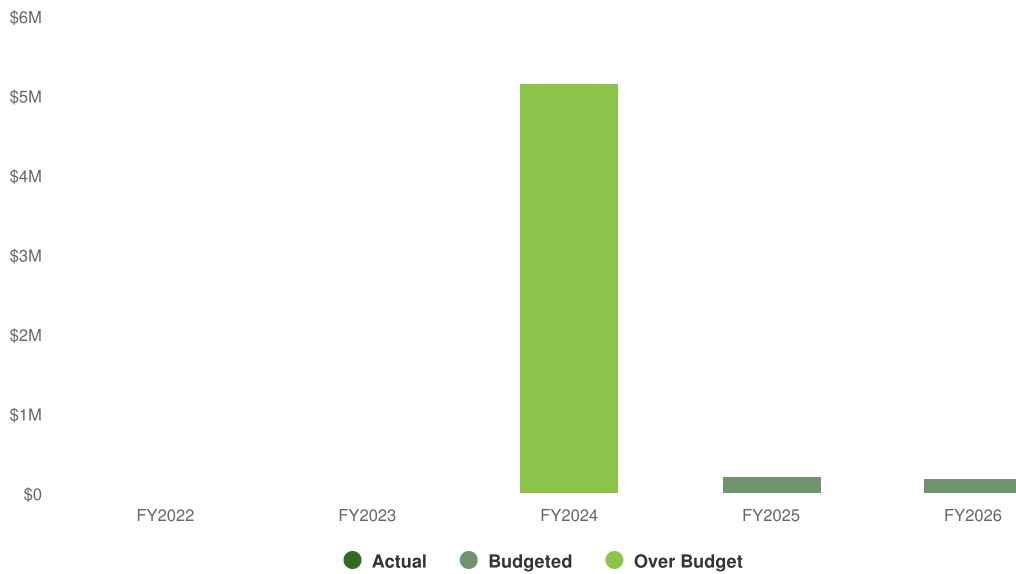


Summary of Fund Revenue

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

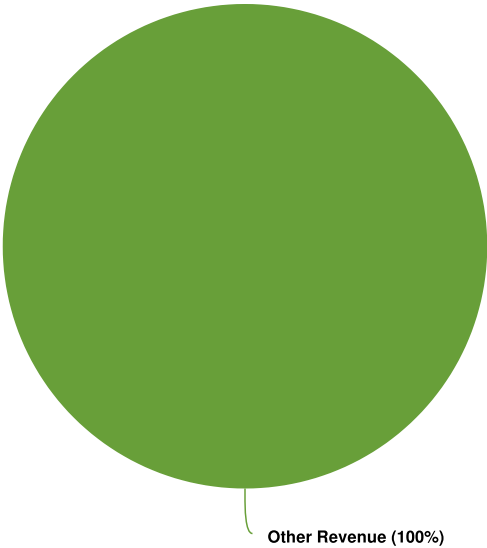
\$185,000 **-\$15,000**
(-7.50% vs. prior year)

Stormwater Management Capital Project Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Revenue	418-000-380-1000	\$152,582	\$200,000	\$240,000	\$185,000	-\$15,000	-7.5%
Total Other Revenue:		\$152,582	\$200,000	\$240,000	\$185,000	-\$15,000	-7.5%
Other Financial Sources							
Bond Proceeds	418-000-340-5000	\$4,995,961	\$0	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$4,995,961	\$0	\$0	\$0	\$0	0%
Total Revenue Source:		\$5,148,543	\$200,000	\$240,000	\$185,000	-\$15,000	-7.5%



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.

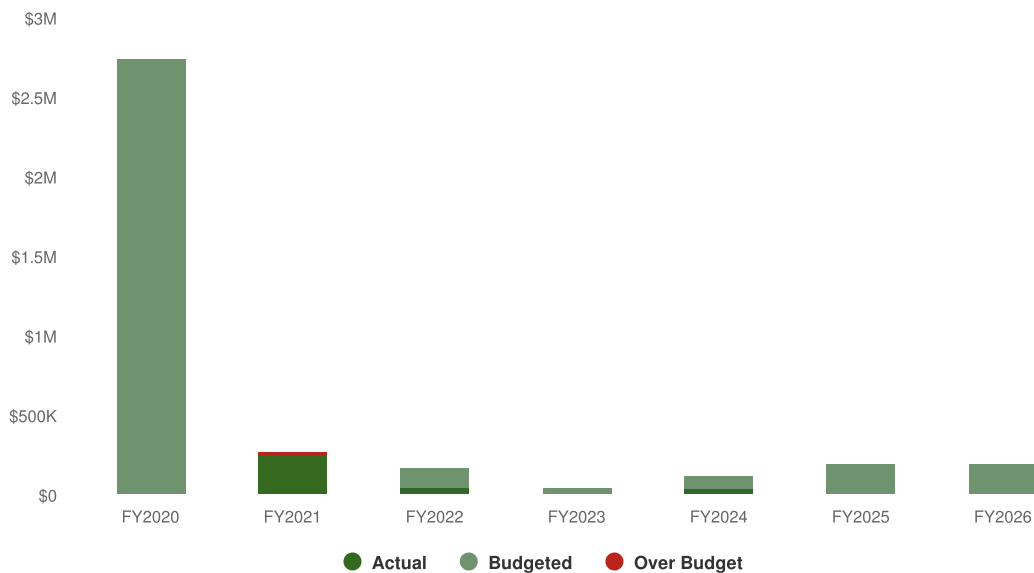
Summary of Fund Expenditures

FY2026 expenditures include funds for land acquisition and for continued design engineering for the replacement of the sanitary trunk sewer.

Proposed Expenditures

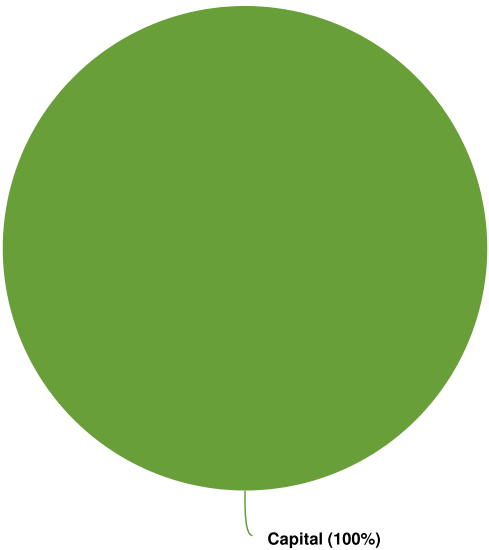
\$200,000 **\$0**
(0.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Operations							
Professional Fees	516-512-530-4000	\$1,081	\$0	\$0	\$0	\$0	0%
Misc. Expense	516-512-910-9000	\$365	\$0	\$500	\$0	\$0	0%
Total Operations:		\$1,445	\$0	\$500	\$0	\$0	0%
Capital							
Purch System Property - Stp2 2B	516-512-800-2000	\$0	\$50,000	\$0	\$50,000	\$0	0%
Purch System Eng - Stp2 Ph2B	516-512-800-3100	\$40,848	\$150,000	\$90,000	\$150,000	\$0	0%
Total Capital:		\$40,848	\$200,000	\$90,000	\$200,000	\$0	0%
Total Expense Objects:		\$42,293	\$200,000	\$90,500	\$200,000	\$0	0%

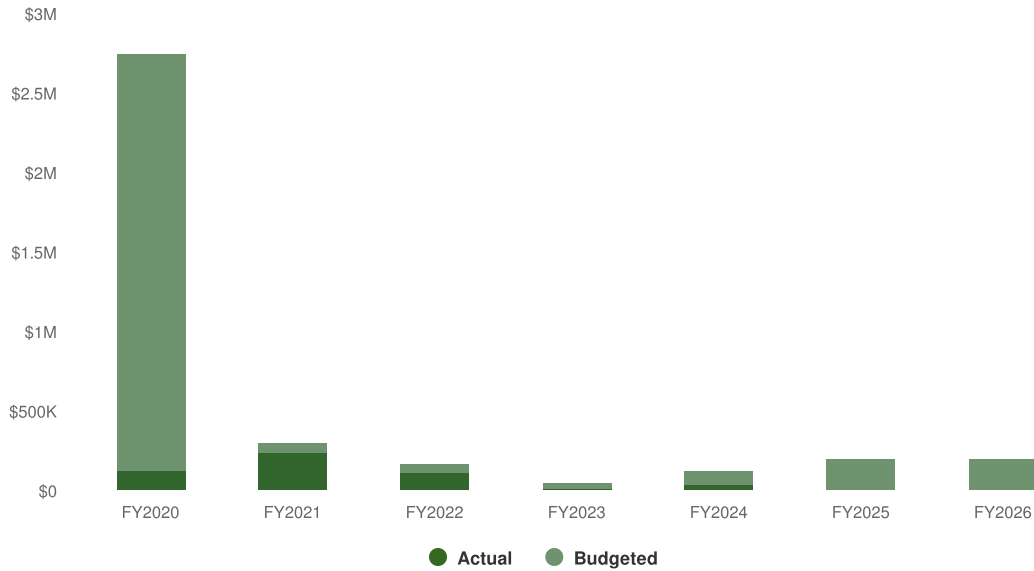


Summary of Fund Revenue

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

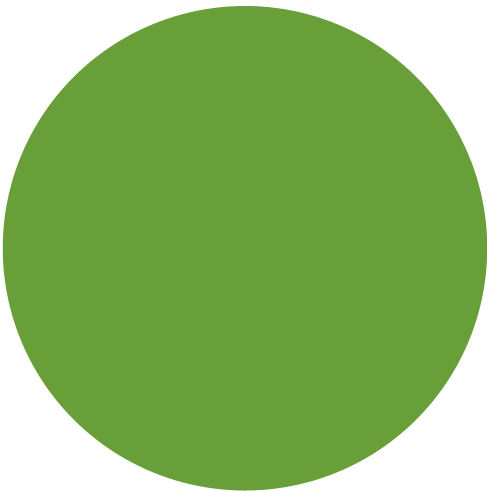
\$200,000 **\$0**
(0.00% vs. prior year)

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



Revenues by Source

Projected Revenues by Source



Other Financial Sources (100%)

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Financial Sources							
Transfer From Sewer O&M - Ph2B	516-512-390-5000	\$33,865	\$200,000	\$90,500	\$200,000	\$0	0%
Total Other Financial Sources:		\$33,865	\$200,000	\$90,500	\$200,000	\$0	0%
Total Revenue Source:		\$33,865	\$200,000	\$90,500	\$200,000	\$0	0%



SWM Debt Service Fund - Fund 318

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

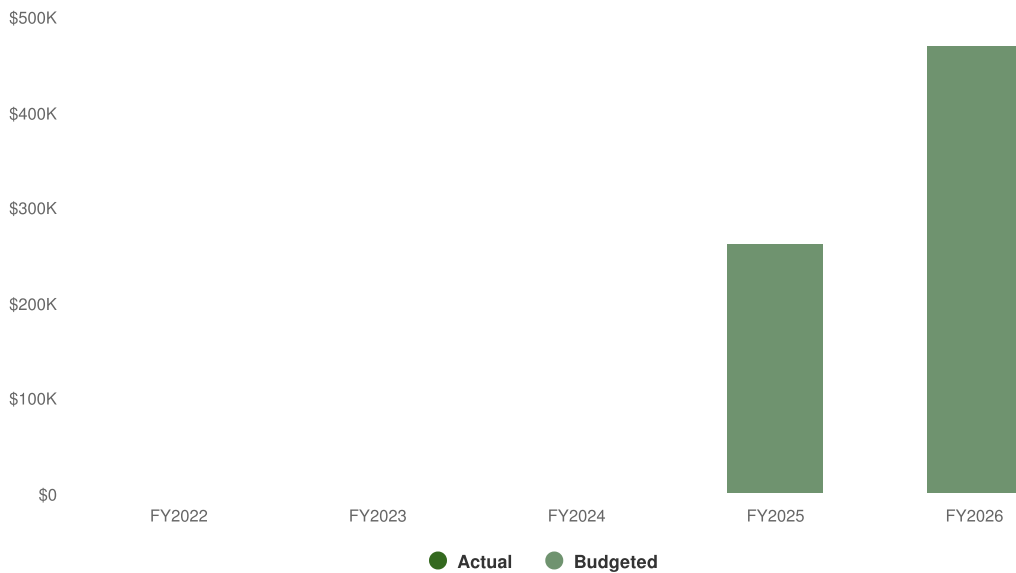
Summary of Fund Expenditures

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

Proposed Expenditures

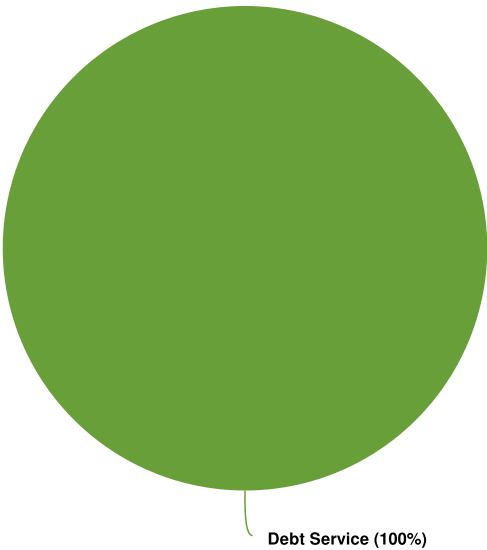
\$470,750 **\$207,694**
(78.95% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Debt Service							
SWM Bond - Principal	318-000-700-1000	\$0	\$0	\$0	\$240,000	\$240,000	N/A
SWM Bond - Interest	318-000-700-1100	\$0	\$263,056	\$263,000	\$230,750	-\$32,306	-12.3%
Total Debt Service:		\$0	\$263,056	\$263,000	\$470,750	\$207,694	79%
Total Expense Objects:		\$0	\$263,056	\$263,000	\$470,750	\$207,694	79%

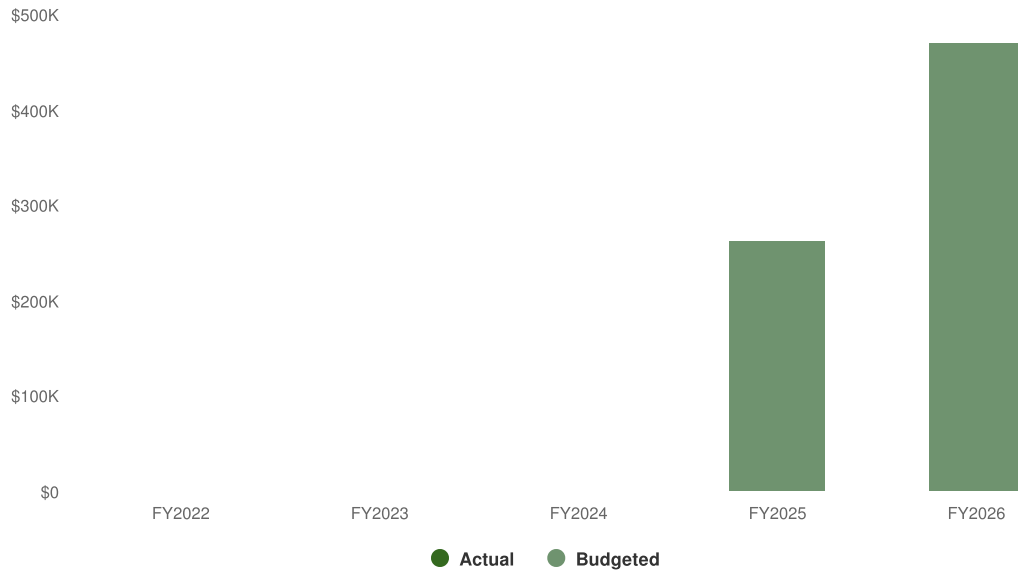


Summary of Fund Revenue

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

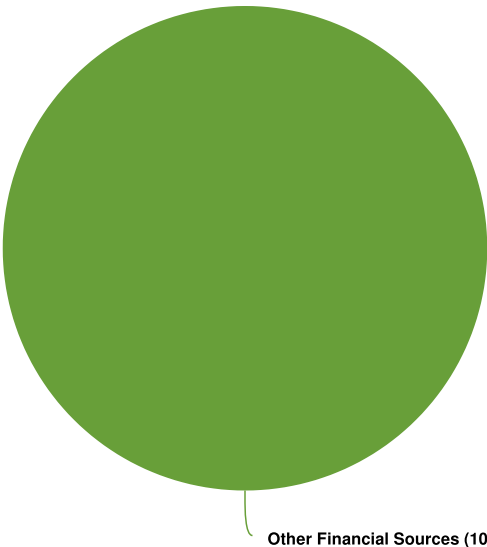
\$470,750 **\$207,694**
(78.95% vs. prior year)

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



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Financial Sources							
Trsf. from General Fund	318-000-390-1000	\$0	\$263,056	\$263,000	\$470,750	\$207,694	79%
Total Other Financial Sources:		\$0	\$263,056	\$263,000	\$470,750	\$207,694	79%
Total Revenue Source:		\$0	\$263,056	\$263,000	\$470,750	\$207,694	79%



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.

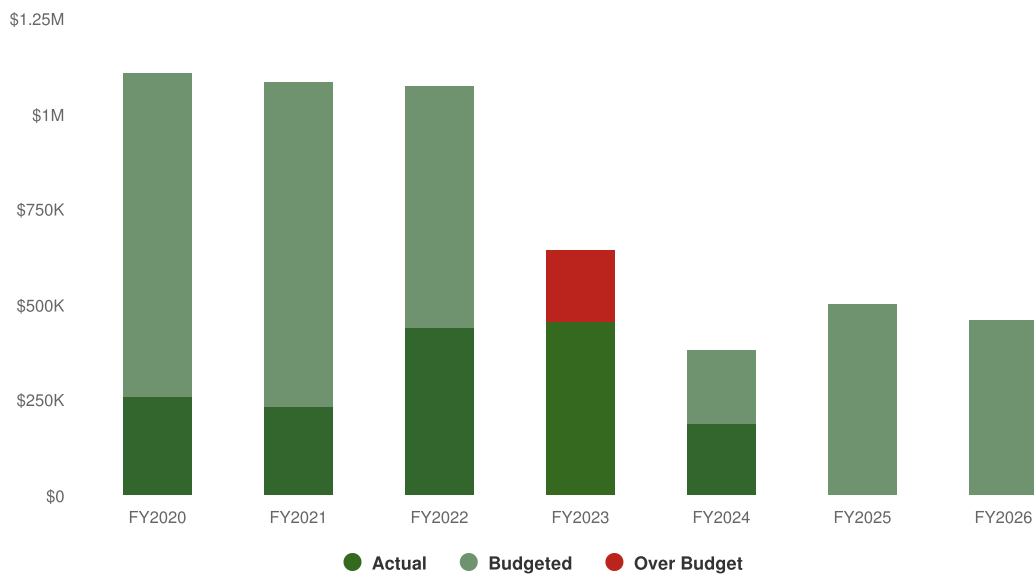
Summary of Fund Expenditures

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 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

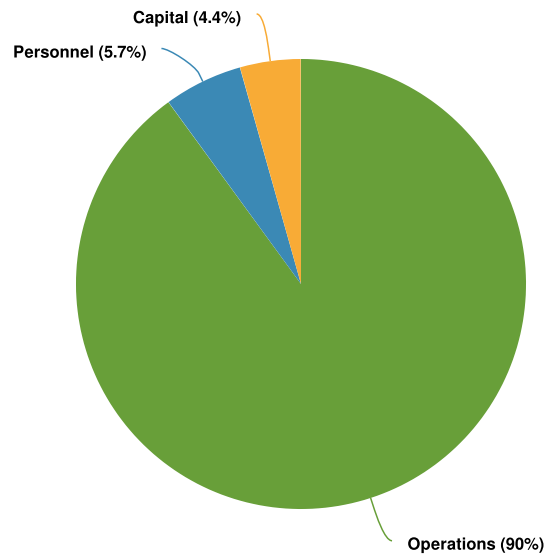
\$458,540 **-\$43,890**
(-8.74% vs. prior year)

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	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Regular	208-000-410-1000	\$20,611	\$21,000	\$19,500	\$22,000	\$1,000	4.8%
Unused Sick Time/Ghip	208-000-410-3000	\$288	\$310	\$300	\$320	\$10	3.2%
Group Insurance	208-000-450-1000	\$2,694	\$3,000	\$3,000	\$3,100	\$100	3.3%
Health Savings Plan Contrib.	208-000-450-1100	\$328	\$450	\$400	\$450	\$0	0%
Unemployment Ins. Tax	208-000-450-2000	\$17	\$45	\$40	\$45	\$0	0%
Total Personnel:		\$23,938	\$24,805	\$23,240	\$25,915	\$1,110	4.5%
Operations							
Engineering Fees	208-000-530-1500	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Legal Fees	208-000-530-2000	\$12,731	\$10,000	\$7,500	\$10,000	\$0	0%
Professional Fees	208-000-530-4000	\$6,325	\$5,500	\$5,500	\$5,500	\$0	0%
Membership Dues	208-000-560-1000	\$650	\$700	\$650	\$700	\$0	0%
Training	208-000-560-1500	\$150	\$800	\$400	\$800	\$0	0%



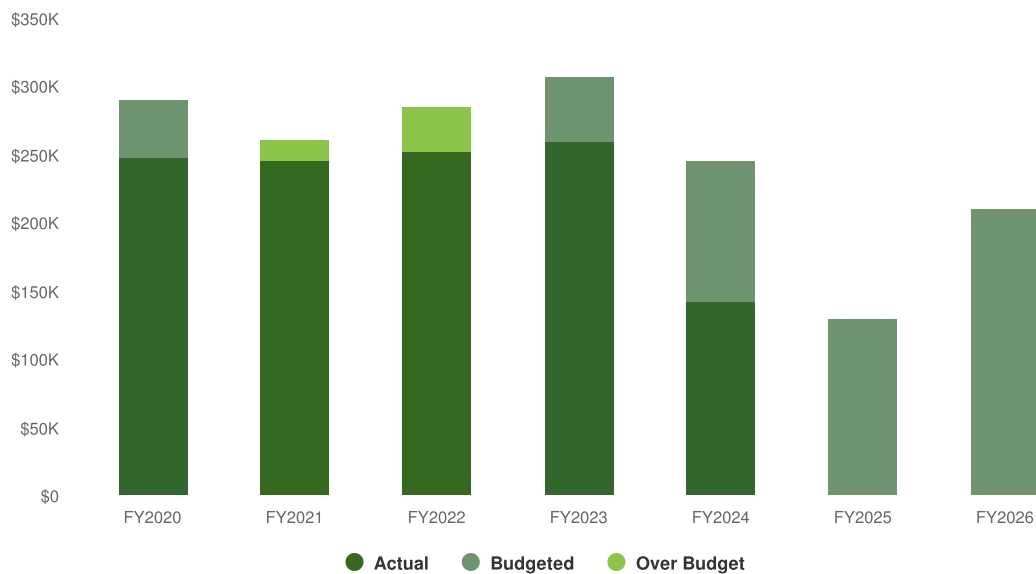
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Lease/Rent Expense	208-000-590-2000	\$578	\$625	\$595	\$625	\$0	0%
Building Renov. - Committed	208-000-590-2700	\$53,813	\$367,000	\$350,000	\$367,000	\$0	0%
Miscellaneous Expense	208-000-910-9000	\$18,575	\$27,000	\$17,000	\$27,000	\$0	0%
Total Operations:		\$92,822	\$412,625	\$382,645	\$412,625	\$0	0%
Capital							
Purchase - Building/Property	208-000-800-2000	\$72,236	\$0	\$0	\$0	\$0	0%
Purchase-Improvements Const	208-000-800-5000	\$0	\$65,000	\$65,000	\$20,000	-\$45,000	-69.2%
Total Capital:		\$72,236	\$65,000	\$65,000	\$20,000	-\$45,000	-69.2%
Total Expense Objects:		\$188,996	\$502,430	\$470,885	\$458,540	-\$43,890	-8.7%

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.

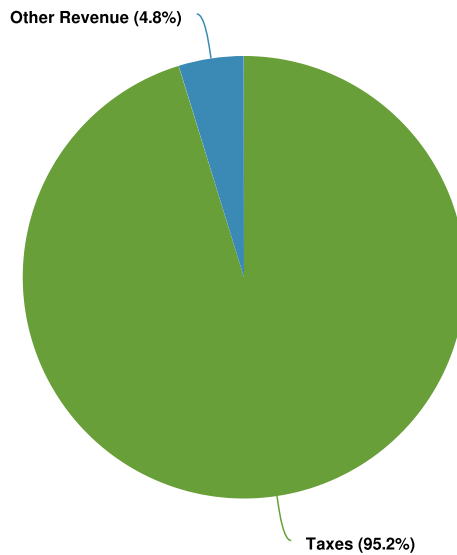
\$210,000 **\$80,000**
(61.54% vs. prior year)

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



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	208-000-310-1000	\$118,217	\$120,000	\$142,000	\$200,000	\$80,000	66.7%
Total Taxes:		\$118,217	\$120,000	\$142,000	\$200,000	\$80,000	66.7%
Other Revenue							
Interest Revenue	208-000-380-1000	\$24,277	\$10,000	\$22,000	\$10,000	\$0	0%
Total Other Revenue:		\$24,277	\$10,000	\$22,000	\$10,000	\$0	0%
Total Revenue Source:		\$142,494	\$130,000	\$164,000	\$210,000	\$80,000	61.5%



Telecommunication Tax Account (Fund 100-009)

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

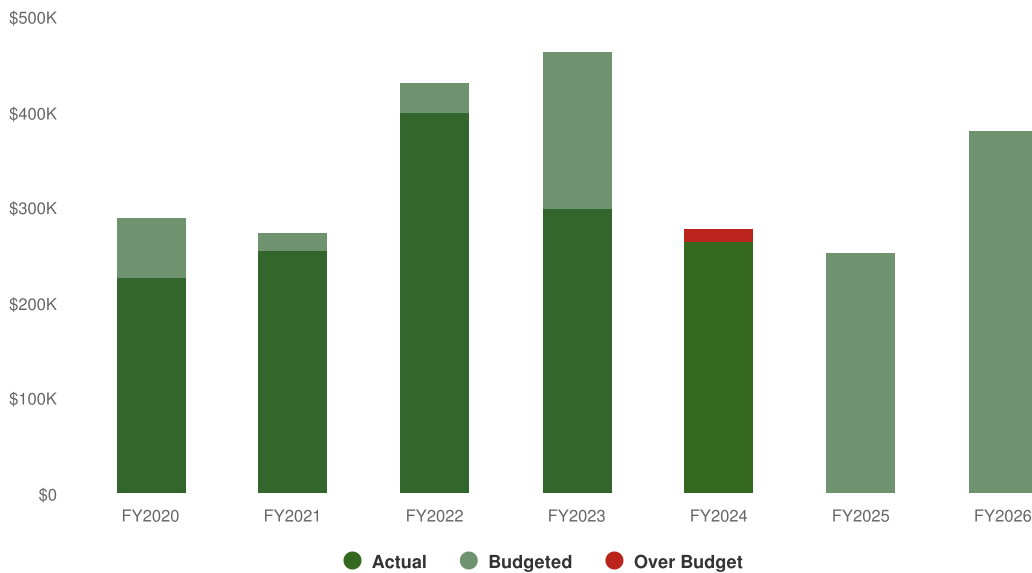
Summary of Fund Expenditures

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

Proposed Expenditures

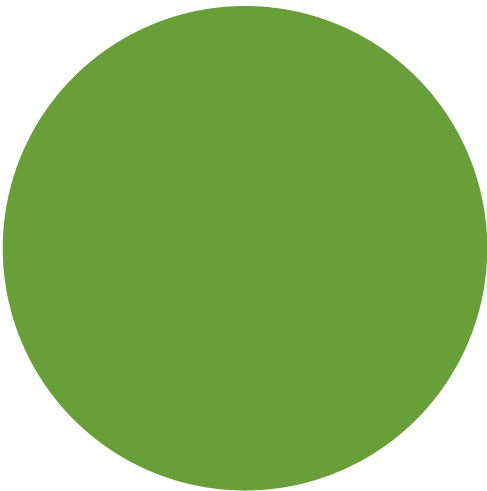
\$380,400 **\$126,772**
(49.98% vs. prior year)

Telecommunications Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Trsf To Police	100-009-950-4000	\$238,768	\$214,444	\$189,200	\$335,800	\$121,356	56.6%
Trsf To Fire	100-009-950-7000	\$39,184	\$39,184	\$27,000	\$44,600	\$5,416	13.8%
Total Other Financing Uses:		\$277,952	\$253,628	\$216,200	\$380,400	\$126,772	50%
Total Expense Objects:		\$277,952	\$253,628	\$216,200	\$380,400	\$126,772	50%

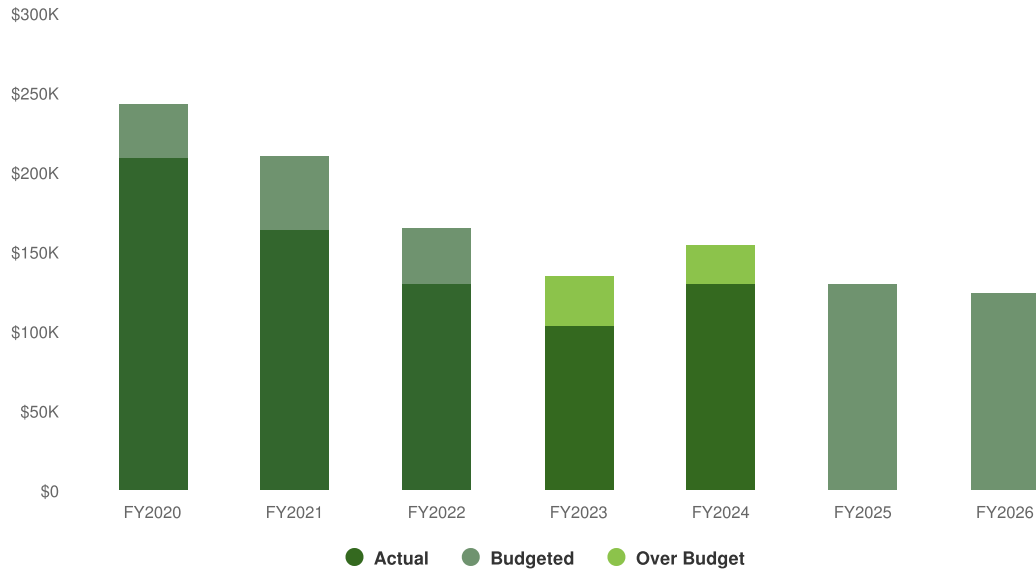


Summary of Fund Revenue

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

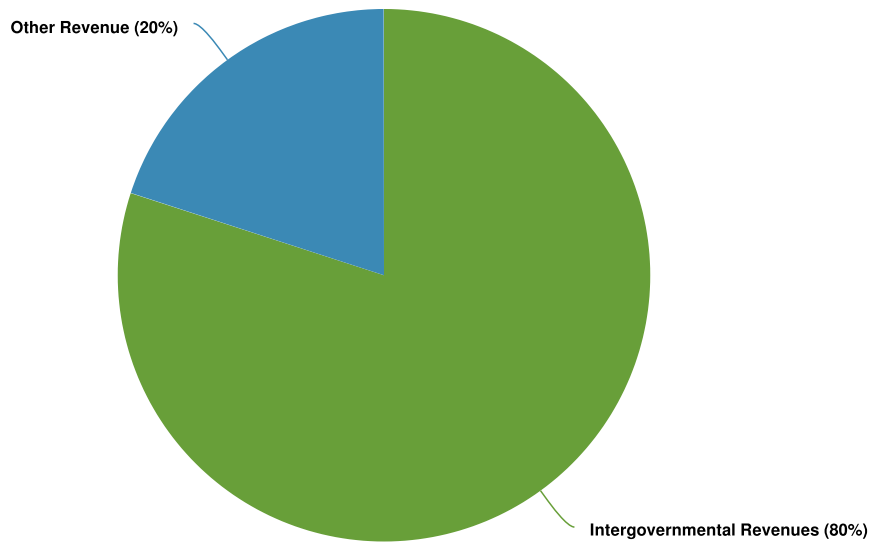
\$125,000 **-\$5,000**
(-3.85% vs. prior year)

Telecommunications Tax Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Telecommunication Tax	100-009-340-1000	\$125,487	\$125,000	\$119,000	\$100,000	-\$25,000	-20%
Total Intergovernmental Revenues:		\$125,487	\$125,000	\$119,000	\$100,000	-\$25,000	-20%
Other Revenue							
Interest	100-009-380-1000	\$29,294	\$5,000	\$45,000	\$25,000	\$20,000	400%
Total Other Revenue:		\$29,294	\$5,000	\$45,000	\$25,000	\$20,000	400%
Total Revenue Source:		\$154,781	\$130,000	\$164,000	\$125,000	-\$5,000	-3.8%



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.

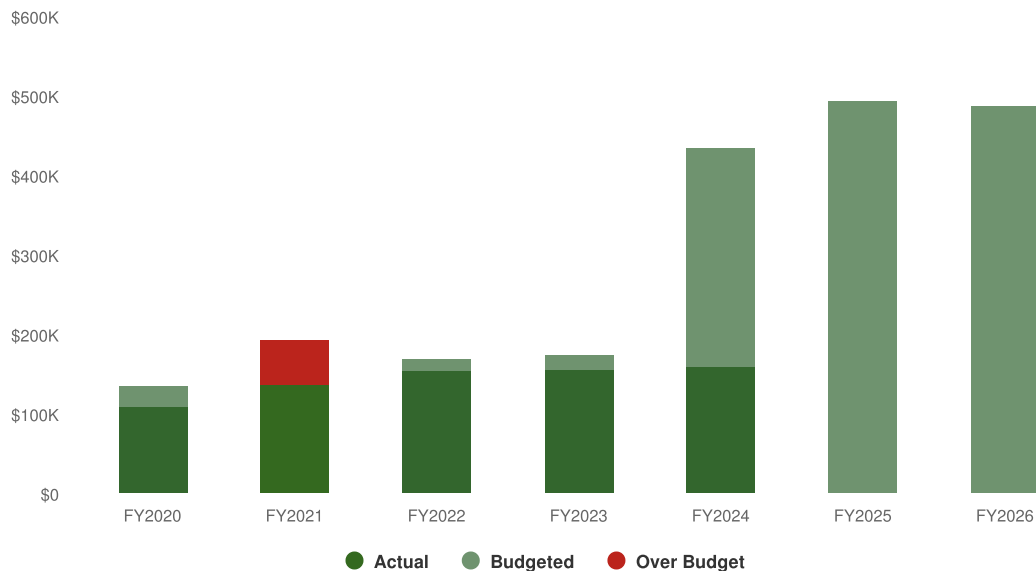
Summary of Fund Expenditures

This fund assists with business attraction and retention and marketing of the City. In FY2025, a program was implemented that provides funding that can be used towards possible private development or redevelopment assistance anywhere within the city limits, including the Square. This program is being continued in FY2026. 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

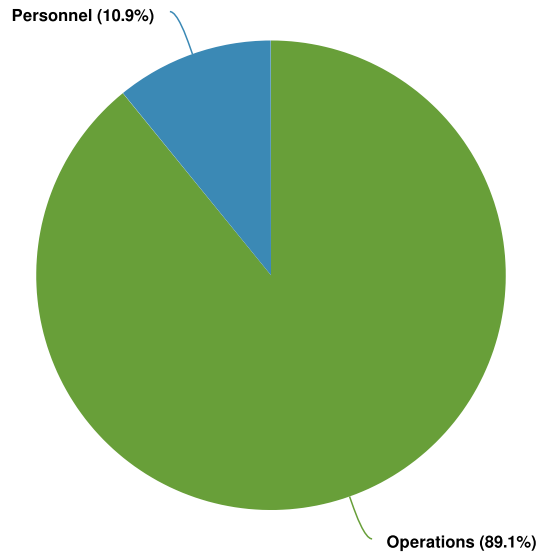
\$487,920 **-\$5,660**
(-1.15% vs. prior year)

Tourism/Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	100-005-410-1000	\$43,318	\$40,000	\$41,000	\$42,000	\$2,000	5%
Unused Sick Time/Ghip	100-005-410-3000	\$592	\$600	\$600	\$630	\$30	5%
Group Insurance	100-005-450-1000	\$8,730	\$9,500	\$9,000	\$9,500	\$0	0%
Health Savings Plan Contrib.	100-005-450-1100	\$698	\$950	\$700	\$800	-\$150	-15.8%
Payroll Taxes - Unemployment	100-005-450-2000	\$40	\$100	\$50	\$60	-\$40	-40%
Total Personnel:		\$53,379	\$51,150	\$51,350	\$52,990	\$1,840	3.6%
Operations							
Contractual Services	100-005-510-9000	\$54,500	\$70,000	\$62,500	\$70,000	\$0	0%
Legal Fees	100-005-530-2000	\$3,336	\$10,000	\$10,000	\$10,000	\$0	0%
Communications	100-005-550-1500	\$177	\$200	\$200	\$200	\$0	0%
Membership Dues	100-005-560-1000	\$10,905	\$10,930	\$10,900	\$10,930	\$0	0%
Training	100-005-560-1500	\$156	\$1,200	\$900	\$1,200	\$0	0%



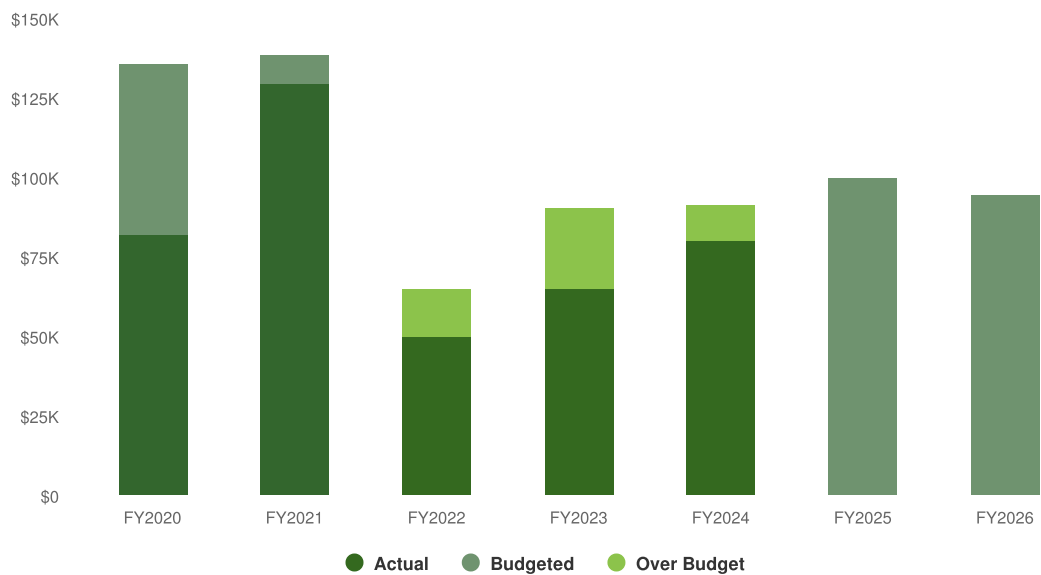
Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Miscellaneous Expense	100-005-910-9000	\$0	\$100	\$100	\$100	\$0	0%
Misc. Tourism Expenses	100-005-910-9200	\$17,750	\$15,000	\$15,000	\$15,000	\$0	0%
Economic Development Expenses	100-005-910-9300	\$20,000	\$335,000	\$225,000	\$327,500	-\$7,500	-2.2%
Total Operations:		\$106,824	\$442,430	\$324,600	\$434,930	-\$7,500	-1.7%
Total Expense Objects:		\$160,203	\$493,580	\$375,950	\$487,920	-\$5,660	-1.1%

Summary of Fund Revenue

Net expenses are funded through General Corp. - Unrestricted.

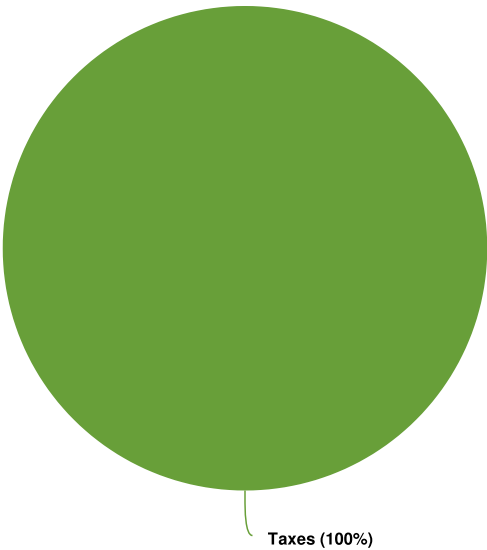
\$95,000 **-\$5,000**
(-5.00% vs. prior year)

Tourism/Economic Development Proposed and Historical Budget vs. Actual



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
Hotel/Motel Tax	100-005-310-2000	\$91,527	\$100,000	\$88,000	\$95,000	-\$5,000	-5%
Total Taxes:		\$91,527	\$100,000	\$88,000	\$95,000	-\$5,000	-5%
Total Revenue Source:		\$91,527	\$100,000	\$88,000	\$95,000	-\$5,000	-5%



W. Holland Street Special Service Area - Fund 431

This fund recorded 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 FY2026 other than the fund records a transfer to General Fund for the Special Service Area property taxes received.

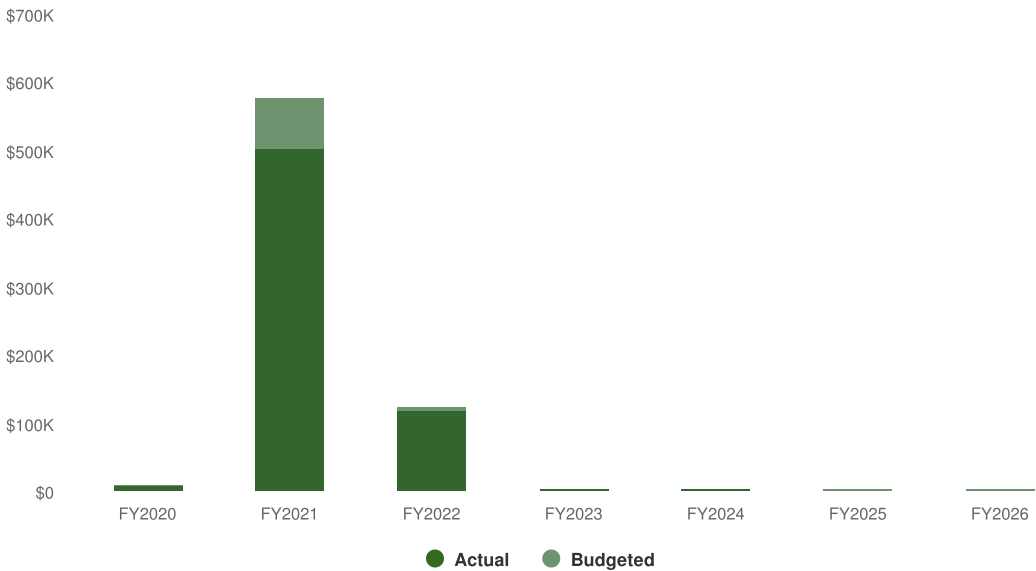
Proposed Expenditures

\$4,500

\$0

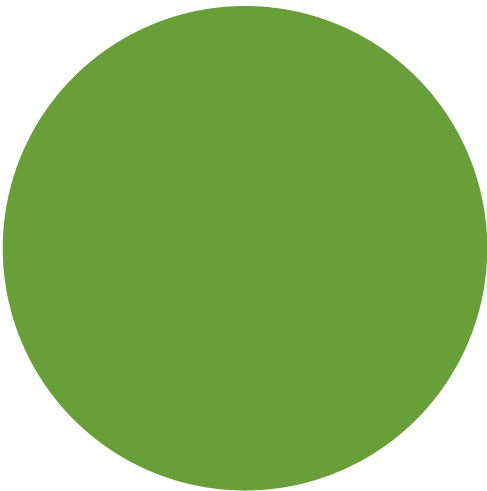
(0.00% vs. prior year)

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Other Financing Uses (100%)

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Other Financing Uses							
Transfer To General	431-000-950-1000	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Other Financing Uses:		\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%
Total Expense Objects:		\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%

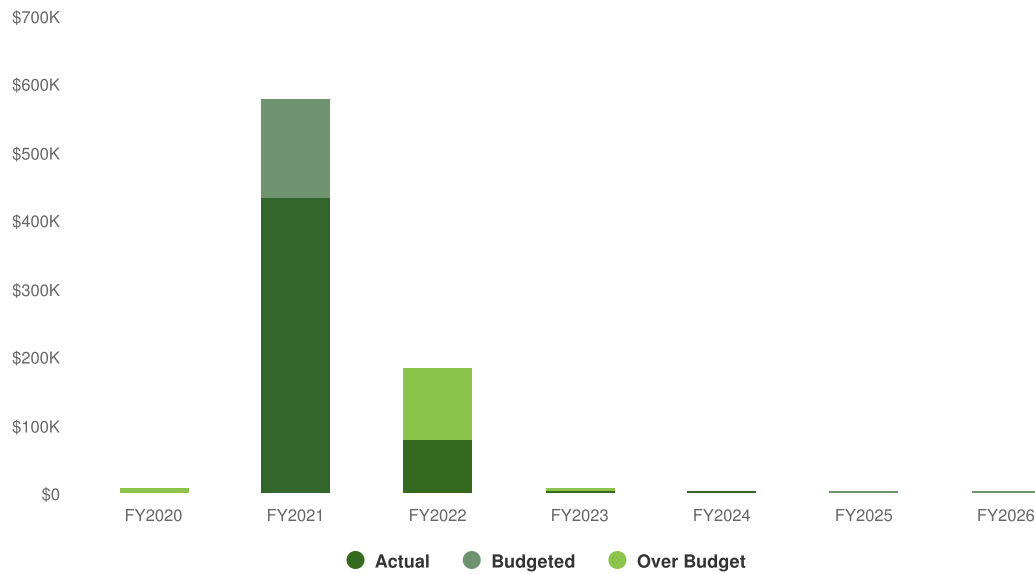


Summary of Fund Revenue

The Special Service Area property taxes will be received for a total of ten years through FY2030. This revenue helps to offset the private benefit portion of the project borne by the City.

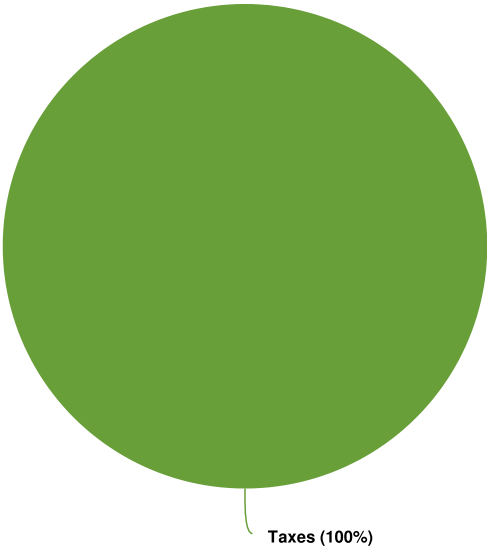
\$4,500 **\$0**
(0.00% vs. prior year)

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



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% 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%
Total Revenue Source:		\$4,500	\$4,500	\$4,500	\$4,500	\$0	0%



WACC Debt Service Fund - Fund 303

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

Summary of Fund Expenditures

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

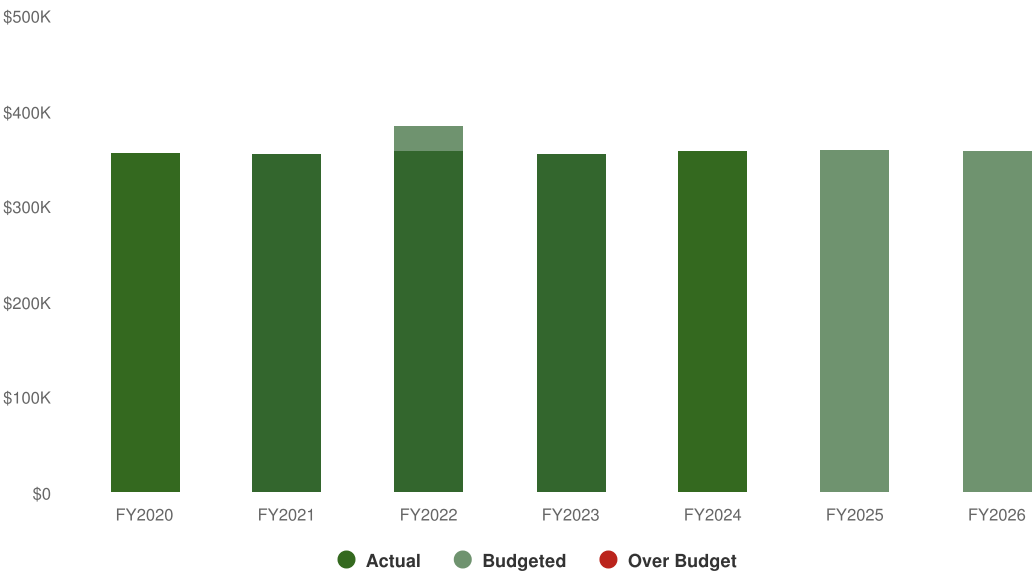
Proposed Expenditures

\$357,875

-\$2,937

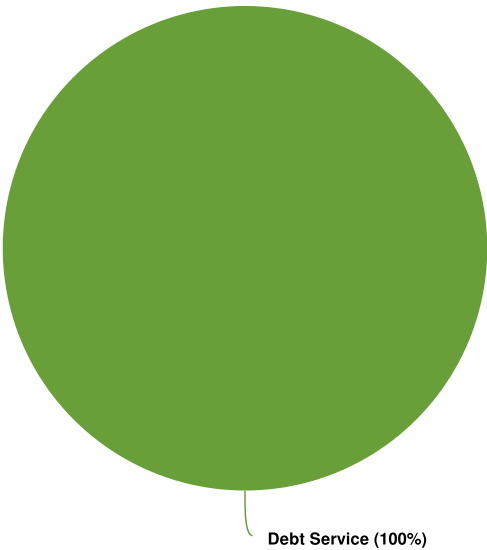
(-0.81% vs. prior year)

WACC Debt Service Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Debt Service							
Wacc Bond - Principal	303-000-700-1000	\$305,000	\$315,000	\$315,000	\$320,000	\$5,000	1.6%
Wacc Bond - Interest	303-000-700-1500	\$53,563	\$45,812	\$45,800	\$37,875	-\$7,937	-17.3%
Total Debt Service:		\$358,563	\$360,812	\$360,800	\$357,875	-\$2,937	-0.8%
Total Expense Objects:		\$358,563	\$360,812	\$360,800	\$357,875	-\$2,937	-0.8%

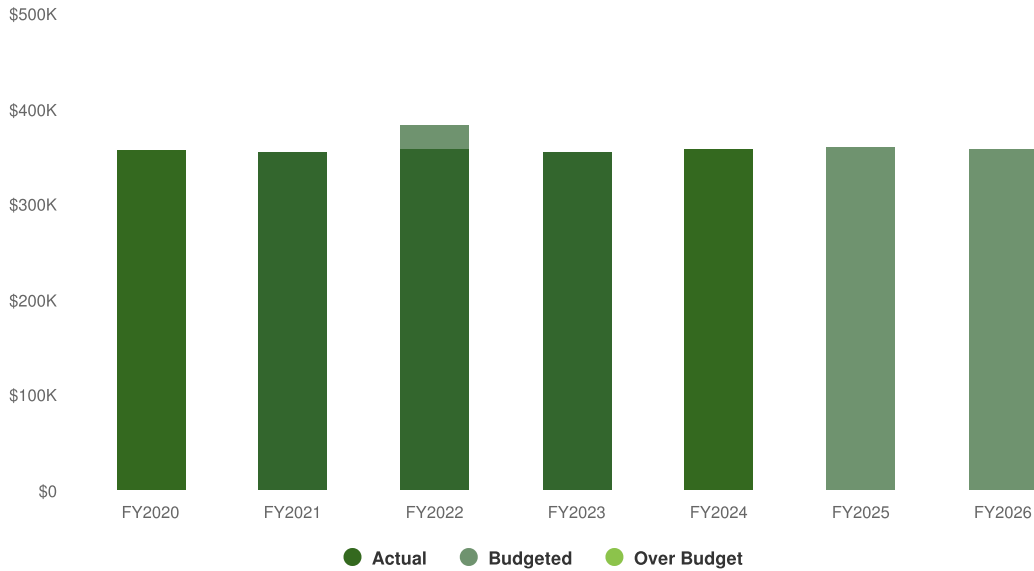


Summary of Fund Revenue

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 FY2021, FY2022, and FY2023 with an additional payment added and extending the term to 2031. In 2023, the City Council approved an agreement agreeing to waive the remainder of the payments due from WACC so long as the .25% HR Sales Tax received exceeds the debt service by \$75,000.

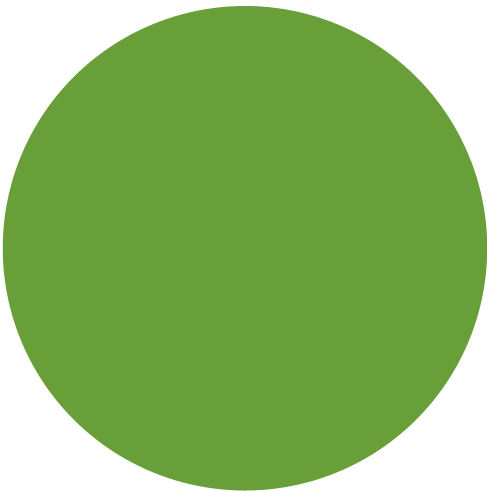
\$357,875 **-\$2,937**
(-0.81% vs. prior year)

WACC Debt Service Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected Revenues by Source



Other Financial Sources (100%)

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Financial Sources							
Trsf. From General Fund	303-000-390-3000	\$358,563	\$360,812	\$360,800	\$357,875	-\$2,937	-0.8%
Total Other Financial Sources:		\$358,563	\$360,812	\$360,800	\$357,875	-\$2,937	-0.8%
Total Revenue Source:		\$358,563	\$360,812	\$360,800	\$357,875	-\$2,937	-0.8%



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.

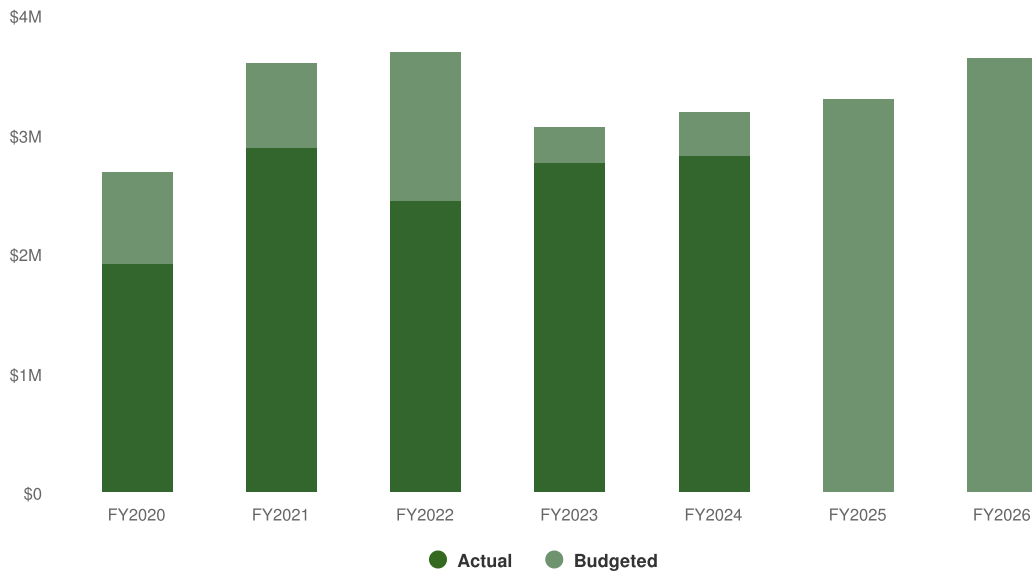
Summary of Fund Expenditures

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 continuation of the Catherine Street watermain construction and WTP SCADA migration, Bondurant Street watermain replacement, and WTP1 HVAC system replacement.

Proposed Expenditures

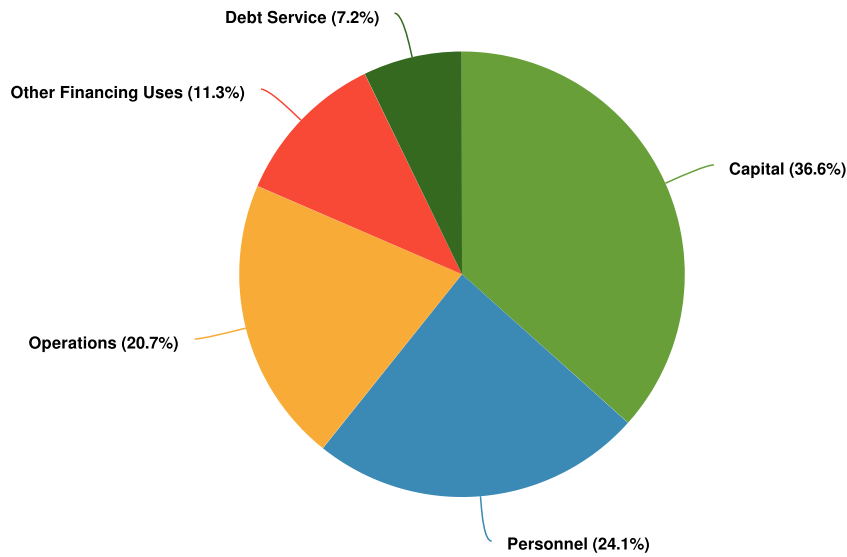
\$3,646,484 **\$338,636**
(10.24% vs. prior year)

Water Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Personnel							
Salaries - Reg.	500-000-410-1000	\$547,104	\$573,000	\$574,000	\$588,000	\$15,000	2.6%
Salaries - Standby	500-000-410-1500	\$7,588	\$8,000	\$7,800	\$8,200	\$200	2.5%
Salaries - Over-Time	500-000-410-2000	\$35,383	\$35,000	\$35,000	\$36,000	\$1,000	2.9%
Unused Sick Time/Ghip	500-000-410-3000	\$1,177	\$8,300	\$2,000	\$9,100	\$800	9.6%
Salaries - Part-Time	500-000-420-1000	\$13,377	\$20,000	\$12,000	\$18,000	-\$2,000	-10%
Group Insurance	500-000-450-1000	\$115,011	\$123,000	\$125,000	\$154,000	\$31,000	25.2%
Health Savings Plan Contrib.	500-000-450-1100	\$9,253	\$9,800	\$9,600	\$9,800	\$0	0%
Retiree Health Insurance	500-000-450-1200	\$42,726	\$46,000	\$42,000	\$34,000	-\$12,000	-26.1%
Payroll Taxes - Unemployment	500-000-450-2000	\$923	\$1,300	\$1,250	\$1,300	\$0	0%
Workers Comp Insurance	500-000-450-2500	\$13,436	\$12,000	\$14,000	\$16,000	\$4,000	33.3%
Uniform Allowance	500-000-470-1000	\$2,337	\$5,300	\$5,300	\$5,700	\$400	7.5%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Personnel:		\$788,315	\$841,700	\$827,950	\$880,100	\$38,400	4.6%
Operations							
R&M - Building Contractual	500-000-510-1000	\$4,327	\$7,000	\$4,500	\$7,000	\$0	0%
R&M - Equipment (Contractual)	500-000-510-1500	\$9,555	\$7,000	\$5,000	\$7,000	\$0	0%
R&M - System (Contractual)	500-000-510-9000	\$4,841	\$67,000	\$39,000	\$45,000	-\$22,000	-32.8%
Engineering Fees	500-000-530-1500	\$0	\$10,000	\$10,000	\$10,000	\$0	0%
Legal Fees	500-000-530-2000	\$4,406	\$10,000	\$3,000	\$8,000	-\$2,000	-20%
Drug & Alcohol Testing Exp	500-000-530-2500	\$225	\$500	\$250	\$500	\$0	0%
Data Processing Support	500-000-530-3000	\$29,156	\$31,000	\$27,100	\$28,000	-\$3,000	-9.7%
Professional Fees	500-000-530-4000	\$58,293	\$45,000	\$65,000	\$45,000	\$0	0%
Water Testing	500-000-530-5000	\$12,744	\$12,000	\$8,000	\$10,000	-\$2,000	-16.7%
Postage Expenses	500-000-550-1000	\$11,480	\$13,000	\$13,000	\$14,000	\$1,000	7.7%
Communications	500-000-550-1500	\$15,484	\$18,000	\$15,000	\$15,000	-\$3,000	-16.7%
Printing/Advertising Fees	500-000-550-2500	\$6,200	\$6,500	\$6,000	\$6,000	-\$500	-7.7%
Membership Dues	500-000-560-1000	\$1,957	\$1,500	\$1,500	\$1,500	\$0	0%
Training	500-000-560-1500	\$5,953	\$7,000	\$5,000	\$7,000	\$0	0%
Reference Materials/Manuals	500-000-560-2500	\$107	\$500	\$250	\$500	\$0	0%
Software	500-000-560-3000	\$6,898	\$15,000	\$15,000	\$15,000	\$0	0%
Electricity	500-000-570-3000	\$184,132	\$150,000	\$185,000	\$190,000	\$40,000	26.7%
Heating	500-000-570-3500	\$6,095	\$5,000	\$9,000	\$10,000	\$5,000	100%
Property Insurance	500-000-590-1000	\$11,881	\$12,000	\$15,000	\$15,000	\$3,000	25%
Lease/Rent Expense	500-000-590-2000	\$6,760	\$5,000	\$4,000	\$8,000	\$3,000	60%
R&M - Building (Commodities)	500-000-610-1000	\$4,704	\$4,000	\$1,500	\$4,000	\$0	0%
R&M - Equipment (Commodities)	500-000-610-1500	\$3,742	\$3,000	\$3,500	\$4,000	\$1,000	33.3%
R&M - System (Commodities)	500-000-610-9000	\$64,926	\$65,000	\$73,000	\$85,000	\$20,000	30.8%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Office Supplies	500-000-650-1000	\$427	\$500	\$500	\$500	\$0	0%
Operating Supplies	500-000-650-1500	\$2,417	\$14,000	\$10,500	\$11,000	-\$3,000	-21.4%
Health & Safety Equipment	500-000-650-1800	\$3,830	\$3,000	\$3,000	\$3,000	\$0	0%
Miscellaneous Equipment	500-000-650-2000	\$12,326	\$10,000	\$8,000	\$9,000	-\$1,000	-10%
Other Chemicals	500-000-650-3500	\$41,958	\$62,200	\$55,000	\$60,000	-\$2,200	-3.5%
Softener Salt	500-000-650-3900	\$112,751	\$126,000	\$125,000	\$130,000	\$4,000	3.2%
Miscellaneous Expense	500-000-910-9000	\$850	\$1,000	\$1,500	\$2,000	\$1,000	100%
Collection Expenses	500-000-910-9800	\$76	\$0	\$100	\$0	\$0	0%
Bad Debts	500-000-910-9900	\$2,428	\$3,800	\$5,000	\$5,000	\$1,200	31.6%
Total Operations:		\$630,927	\$715,500	\$717,200	\$756,000	\$40,500	5.7%
Debt Service							
Principal - Amr Loan	500-000-700-1100	\$241,999	\$247,998	\$248,000	\$255,000	\$7,002	2.8%
Amr Loan Interest	500-000-700-1600	\$19,315	\$13,317	\$13,300	\$7,000	-\$6,317	-47.4%
Total Debt Service:		\$261,315	\$261,315	\$261,300	\$262,000	\$685	0.3%
Capital							
Purchase - Equipment	500-000-800-1500	\$5,048	\$15,000	\$0	\$25,000	\$10,000	66.7%
Purchase - Building/Property	500-000-800-2000	\$0	\$15,000	\$15,000	\$15,000	\$0	0%
Purchase - System	500-000-800-3000	\$753,936	\$1,075,000	\$650,000	\$1,120,000	\$45,000	4.2%
Purchase - System Engineering	500-000-800-3100	\$57,789	\$120,000	\$120,000	\$160,000	\$40,000	33.3%
Purchase - System Legal	500-000-800-3200	\$0	\$5,000	\$5,000	\$5,000	\$0	0%
Purchase - Meters	500-000-800-5000	\$18,066	\$10,500	\$10,000	\$10,000	-\$500	-4.8%
Total Capital:		\$834,839	\$1,240,500	\$800,000	\$1,335,000	\$94,500	7.6%
Other Financing Uses							
Transfer To Merf	500-000-950-1800	\$139,000	\$92,000	\$92,000	\$116,000	\$24,000	26.1%
Transfer To Building Mtnce. Fund	500-000-950-1900	\$105,312	\$56,000	\$56,000	\$50,000	-\$6,000	-10.7%
Transfer To Cap Repl Fund	500-000-950-2000	\$0	\$19,133	\$19,133	\$19,284	\$151	0.8%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Transfer To Soc. Sec./Mc	500-000-950-4900	\$44,000	\$49,000	\$49,000	\$50,400	\$1,400	2.9%
Transfer To Imrf	500-000-950-5000	\$19,000	\$19,000	\$19,000	\$19,700	\$700	3.7%
Transfer To Water Tower Res	500-000-950-5300	\$0	\$0	\$0	\$150,000	\$150,000	N/A
Transfer To City Hall	500-000-950-6000	\$13,479	\$13,700	\$6,200	\$8,000	-\$5,700	-41.6%
Total Other Financing Uses:		\$320,791	\$248,833	\$241,333	\$413,384	\$164,551	66.1%
Total Expense Objects:		\$2,836,186	\$3,307,848	\$2,847,783	\$3,646,484	\$338,636	10.2%

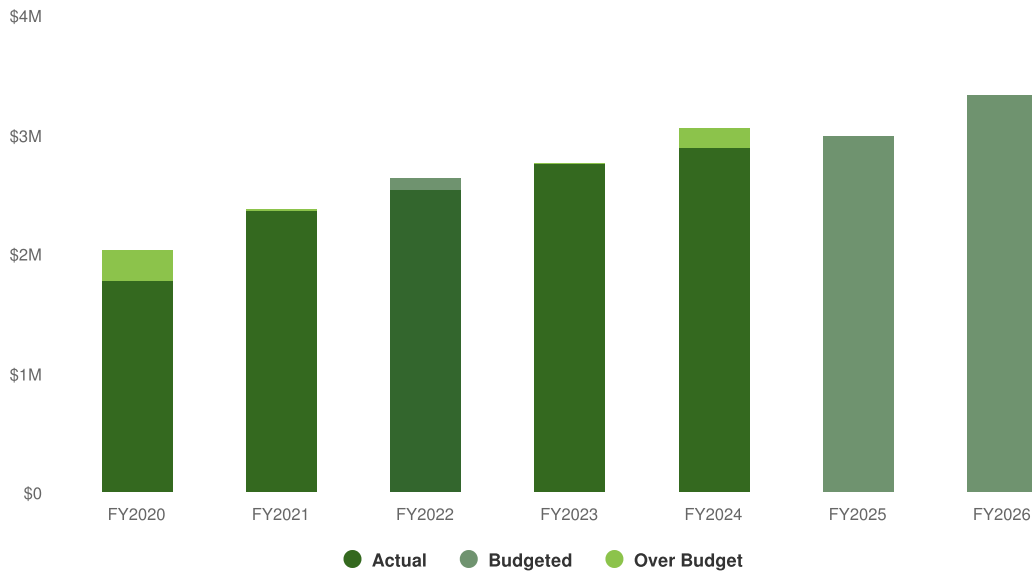


Summary of Fund Revenue

The consumption rates effective May 1, 2025 are \$5.75 per 1,000 gallons. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2024, the CPI-WTS was 5.2%. A rate study was completed during FY2019 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The water fixed fee is per account and was phased in as follows: \$5 for FY2020, with an additional \$4, \$3, \$2, and \$1 added for the next four fiscal years as adjusted annually by the CPI for Water/Trash/Sewer (CPI-WTS). The fixed fee effective May 1, 2025 is \$18.37 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, 2016 as a funding source for debt service due to the meter replacement/AMR project. Two significant capital projects that are included in the City's 5-year Capital Improvement Plan are the watermain replacement as part of the reconstruction of Business Rte. 24 and the construction of Water Tower #3. To seek funding for these projects from an IEPA loan, a rate study must be completed to determine if rates are sufficient to cover the debt service from such financing. This rate study is currently in process and the results may impact the consumption rates and fixed fees as indicated above.

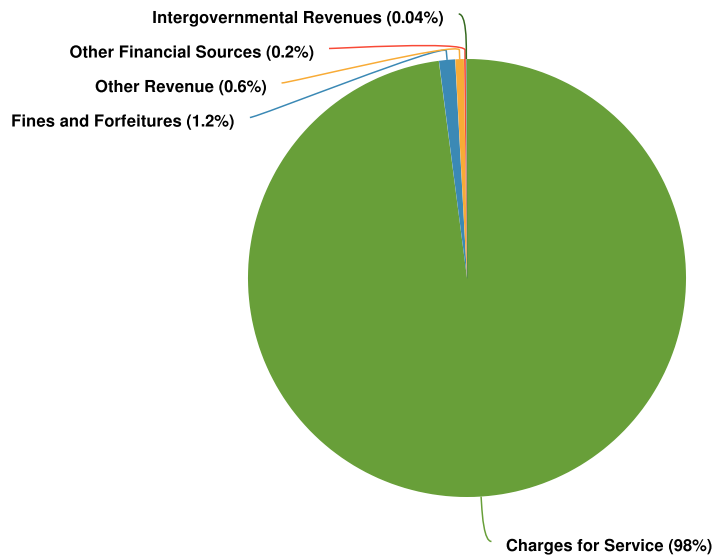
\$3,329,700 **\$330,345**
(11.01% vs. prior year)

Water Fund Proposed and Historical Budget vs. Actual



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
Grant Proceeds	500-000-340-4500	\$2,800	\$1,105	\$1,105	\$1,200	\$95	8.6%
Total Intergovernmental Revenues:		\$2,800	\$1,105	\$1,105	\$1,200	\$95	8.6%
Fines and Forfeitures							
Water Late Pmt/Restoration Fee	500-000-350-5000	\$41,329	\$40,000	\$41,000	\$40,000	\$0	0%
Total Fines and Forfeitures:		\$41,329	\$40,000	\$41,000	\$40,000	\$0	0%
Charges for Service							
Metered Water Sales	500-000-360-1000	\$1,553,046	\$1,530,000	\$1,740,000	\$1,800,000	\$270,000	17.6%
Pumphouse Sales	500-000-360-1100	\$2,492	\$3,000	\$2,000	\$2,500	-\$500	-16.7%
Sale Of Water Meters / Radios	500-000-360-2000	\$5,605	\$4,000	\$5,000	\$4,000	\$0	0%
Technology Fee	500-000-360-3000	\$295,995	\$295,000	\$297,000	\$295,000	\$0	0%



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Infrastructure Fixed Fee	500-000-360-4000	\$1,075,654	\$1,100,000	\$1,134,000	\$1,160,000	\$60,000	5.5%
Total Charges for Service:		\$2,932,792	\$2,932,000	\$3,178,000	\$3,261,500	\$329,500	11.2%
Fees							
Water Construction Fee	500-000-370-5200	\$1,200	\$0	\$2,000	\$1,000	\$1,000	N/A
Total Fees:		\$1,200	\$0	\$2,000	\$1,000	\$1,000	N/A
Other Revenue							
Interest Revenue	500-000-380-1000	\$30,600	\$20,000	\$35,000	\$20,000	\$0	0%
Rebates / Incentives	500-000-380-4000	\$7,463	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenue	500-000-380-9000	\$848	\$1,000	\$1,400	\$1,000	\$0	0%
Total Other Revenue:		\$38,912	\$21,000	\$36,400	\$21,000	\$0	0%
Other Financial Sources							
Transfer From Sewer Fund	500-000-390-2000	\$9,033	\$5,250	\$5,000	\$5,000	-\$250	-4.8%
Transfer From Cap. Repl.	500-000-390-7500	\$32,362	\$0	\$0	\$0	\$0	0%
Gain On Sale	500-000-390-9800	\$595	\$0	\$0	\$0	\$0	0%
Total Other Financial Sources:		\$41,990	\$5,250	\$5,000	\$5,000	-\$250	-4.8%
Total Revenue Source:		\$3,059,022	\$2,999,355	\$3,263,505	\$3,329,700	\$330,345	11%



Water Infrastructure Fixed Fees

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

City of Washington Water Infrastructure Fixed Fee									
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Projected FY2025	Budget FY2026	Total
Revenue	4,386	344,956	608,283	798,654	964,231	1,075,654	1,134,000	1,160,000	6,090,164
Expenses									
Wells 6 & 9 VFD Impr.	30,375								30,375
Well #11 VFD Replacement		14,000							14,000
N. Lawndale Impr.		6,444	259,153	16,628					282,225
N. Lawndale Impr. Private Side		1,250	77,141	81,381					159,772
W. Holland Impr.			72,009	2,277					74,286
W. Holland Impr. Private Side				73,814					73,814
Hilldale Ave. Impr.			844	398,579	462,773	507,636			1,369,832
Hilldale Ave. Impr. Constr. Eng.				63,020	50,712	56,106			169,838
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							150,000	100,000	250,000
Wells 11 & 12 Water Upgrade					151,955				151,955
WTP2 Filter & Softener Media Repl.					263,167				263,167
WTP Loop Main					9,185	116,858			126,043
Hydrants				9,245					9,245
Wells 7 and 8 repairs					38,862				38,862
Freedom Parkway Water Main Repl.						7,845			7,845
WTP1 PLC Improvements						85,690			85,690
Leak Detection Services					30,000				30,000
Water Tower #2 Topcoat								150,000	150,000
WTP SCADA Migration							100,000		100,000
Catherine Street Watermain							450,000	550,000	1,000,000
Bondurant Watermain								400,000	400,000
WTP1 HVAC System								100,000	100,000
WTP1 Chlorine Upgrade SCADA								60,000	60,000
Legion Rd. Impr.						30,000			30,000
IEPA Project Plan							70,000	70,000	140,000
Total Expenses	30,375	112,820	1,246,421	712,351	1,006,654	804,135	770,000	1,430,000	6,112,756
Revenue over (under) Expenses	(25,989)	232,136	(638,138)	86,303	(42,423)	271,519	364,000	(270,000)	(22,592)



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.

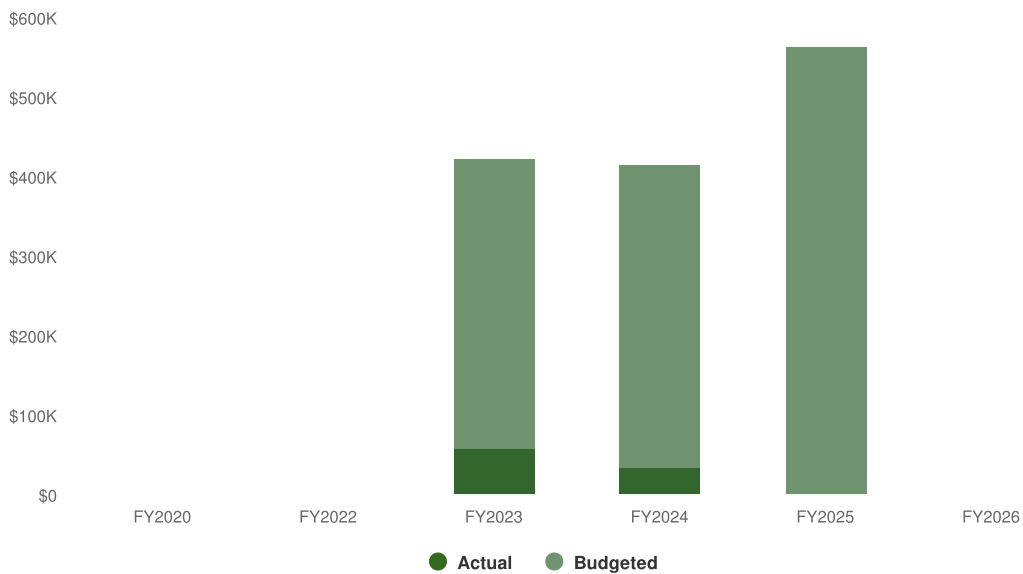
Summary of Fund Expenditures

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 FY2026 for a chlorination upgrade at Water Plant 1.

Proposed Expenditures

\$0 **-\$565,000**
(-100.00% vs. prior year)

Water Connection Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Capital							
Purch. Sys. - Conn. Fees	500-502-800-3000	\$0	\$400,000	\$410,000	\$0	-\$400,000	-100%
Purch. Eng. - Conn. Fees	500-502-800-3100	\$34,222	\$165,000	\$58,000	\$0	-\$165,000	-100%
Total Capital:		\$34,222	\$565,000	\$468,000	\$0	-\$565,000	-100%
Total Expense Objects:		\$34,222	\$565,000	\$468,000	\$0	-\$565,000	-100%

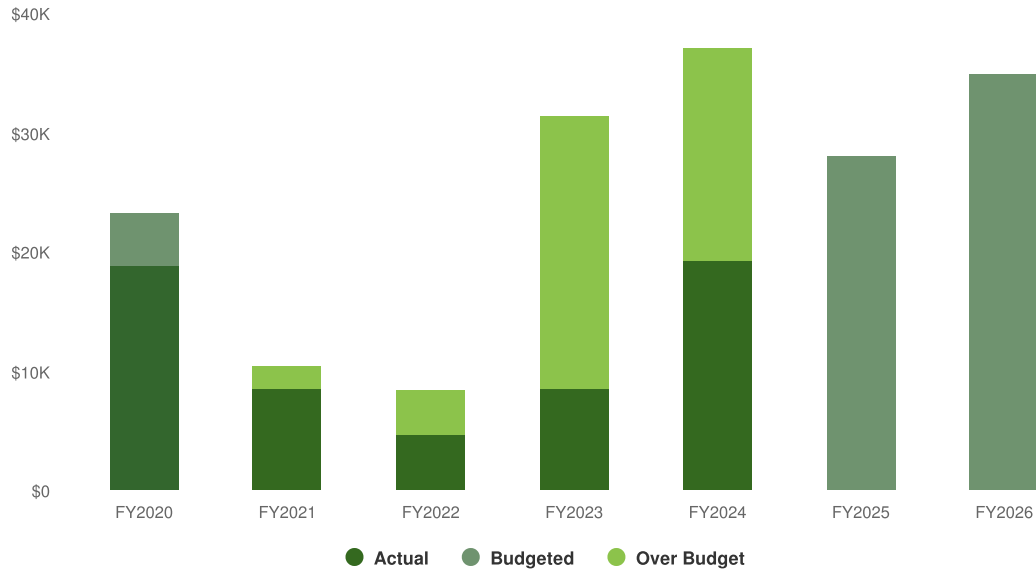


Summary of Fund Revenue

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.

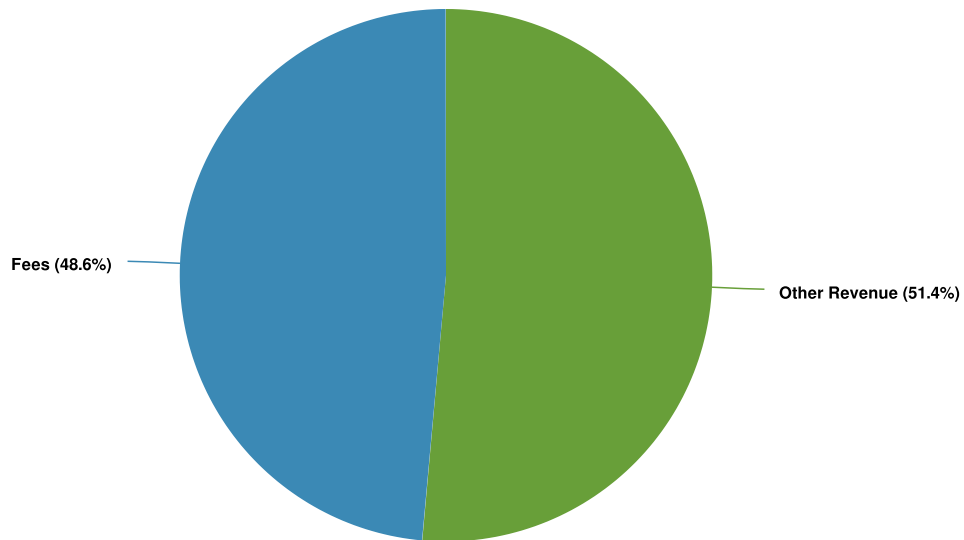
\$35,000 **\$7,000**
(25.00% vs. prior year)

Water Connection Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Fees							
Water Connection Fees	500-502-370-5000	\$9,540	\$15,000	\$13,000	\$17,000	\$2,000	13.3%
Total Fees:		\$9,540	\$15,000	\$13,000	\$17,000	\$2,000	13.3%
Other Revenue							
Interest Revenue	500-502-380-1000	\$27,533	\$13,000	\$24,000	\$18,000	\$5,000	38.5%
Total Other Revenue:		\$27,533	\$13,000	\$24,000	\$18,000	\$5,000	38.5%
Total Revenue Source:		\$37,073	\$28,000	\$37,000	\$35,000	\$7,000	25%



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 FY2026 from the Water Subdivision Development Fee Account.

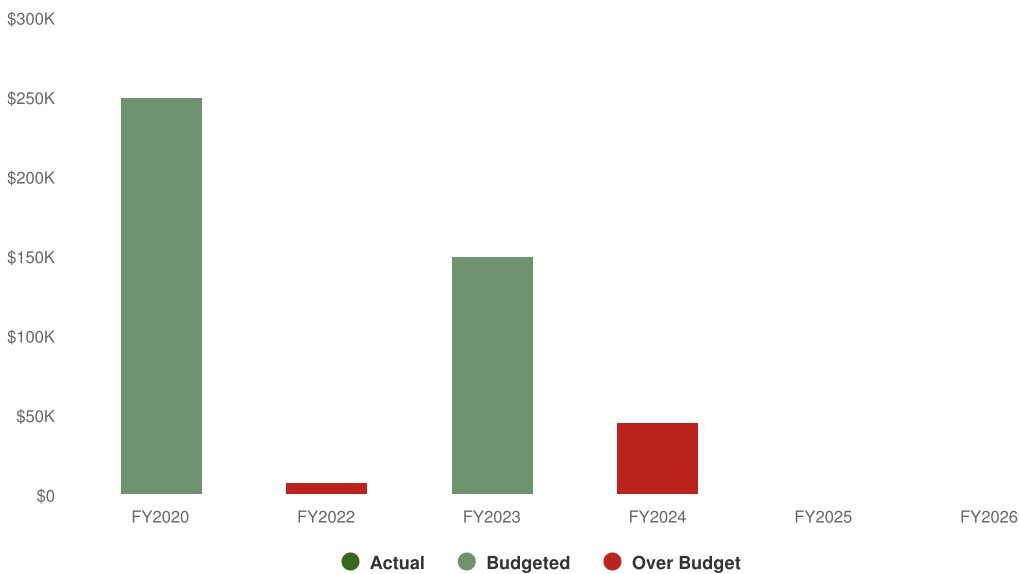
Proposed Expenditures

\$0

\$0

(0.00% vs. prior year)

Water Subdivision Development Fee Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	Account ID	FY2024 Actual	FY2024 Budget	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2024 Budget vs. FY2025 Budgeted (\$ Change)	FY2024 Budget vs. FY2025 Budgeted (% Change)	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects										
Capital										
Purch. Sys. - Sub. Dev. Fees	500-501-800-3000	\$45,064	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Capital:		\$45,064	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Expense Objects:		\$45,064	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%

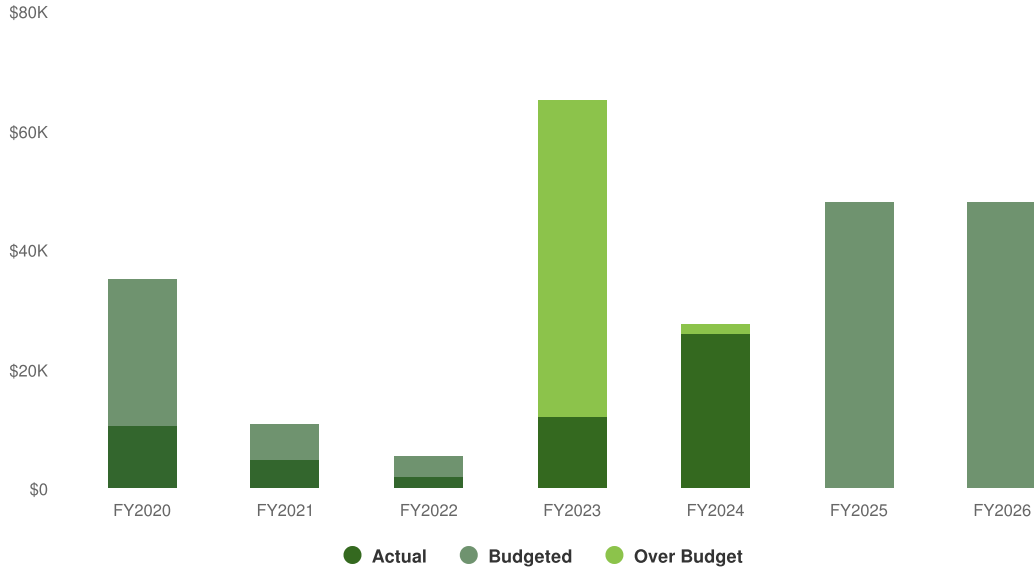


Summary of Fund Revenue

The City charges a Water Subdivision Development Fee in the amount of \$1,142.50 per residential dwelling unit and \$3,407.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater.

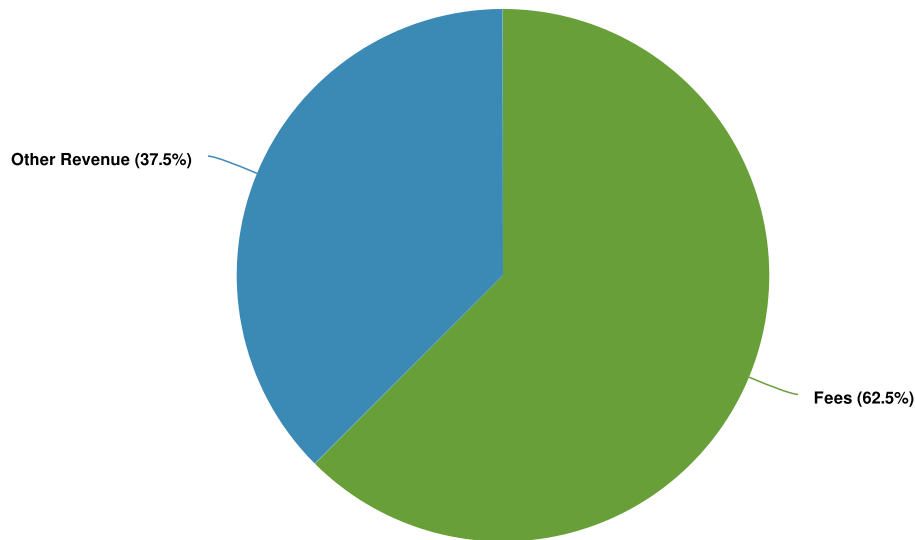
\$48,000 **\$0**
(0.00% vs. prior year)

Water Subdivision Development Fee Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Fees							
Subdivision Development Fees	500-501-370-5100	\$0	\$28,000	\$74,000	\$30,000	\$2,000	7.1%
Total Fees:		\$0	\$28,000	\$74,000	\$30,000	\$2,000	7.1%
Other Revenue							
Interest Revenue	500-501-380-1000	\$27,755	\$20,000	\$24,000	\$18,000	-\$2,000	-10%
Total Other Revenue:		\$27,755	\$20,000	\$24,000	\$18,000	-\$2,000	-10%
Total Revenue Source:		\$27,755	\$48,000	\$98,000	\$48,000	\$0	0%



Water Tower Reserve Account - Fund 500-503

The City owns and operates two elevated water towers and construction of a third is included in the 5-year Capital Improvement Plan. The cost to build, repair and maintain these tanks is significant and funds in this account are held in reserve for that purpose.

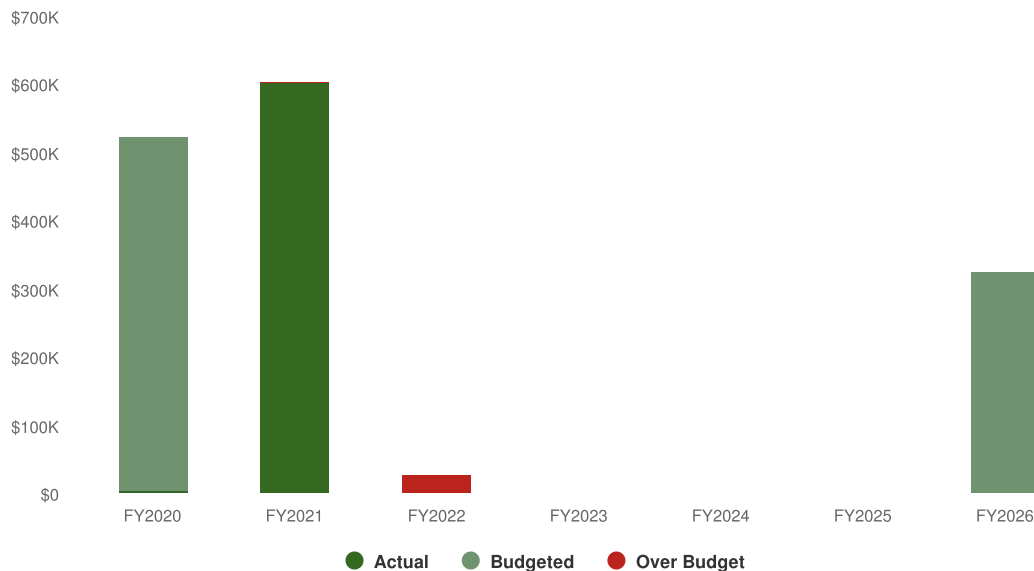
Summary of Fund Expenditures

Budgeted projects for FY2026 include topcoat and metal work for Water Tower #2, which will be partially funded by this account along with a transfer from the Water Fund.

Proposed Expenditures

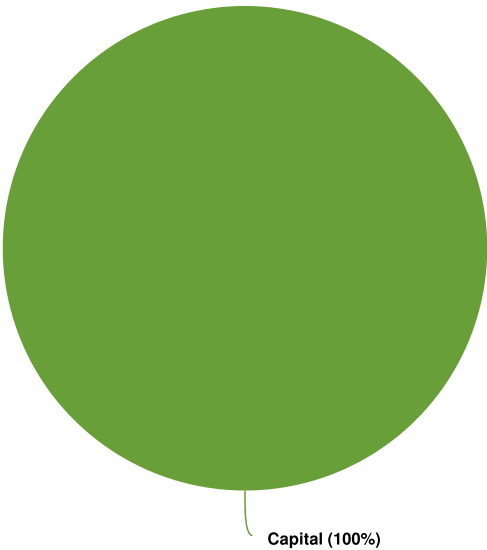
\$325,000 **\$325,000**
(100.00% vs. prior year)

Water Tower Reserve Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects							
Capital							
Purchase - System Constr.	500-503-800-3000	\$0	\$0	\$0	\$325,000	\$325,000	N/A
Total Capital:		\$0	\$0	\$0	\$325,000	\$325,000	N/A
Total Expense Objects:		\$0	\$0	\$0	\$325,000	\$325,000	N/A

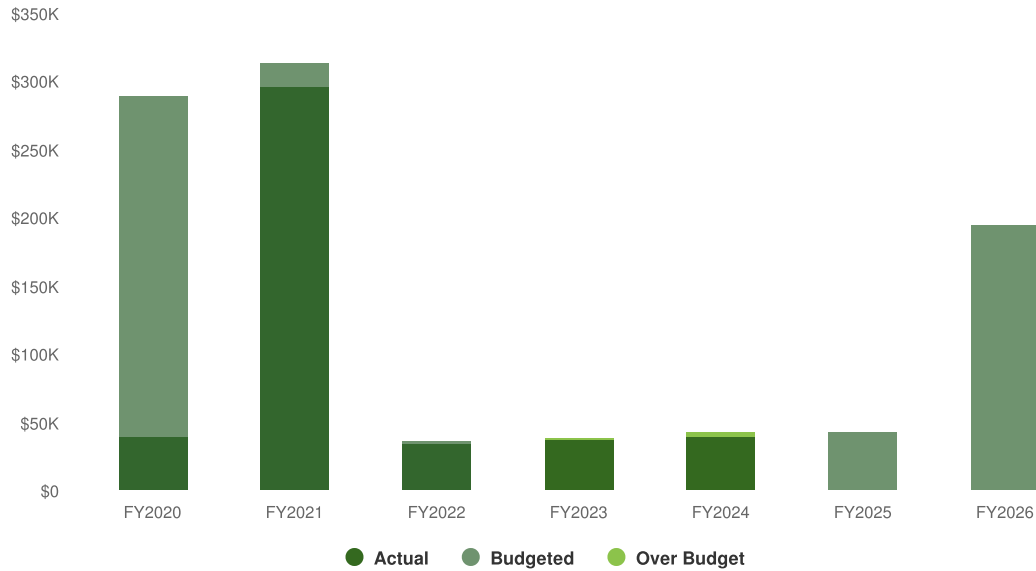


Summary of Fund Revenue

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

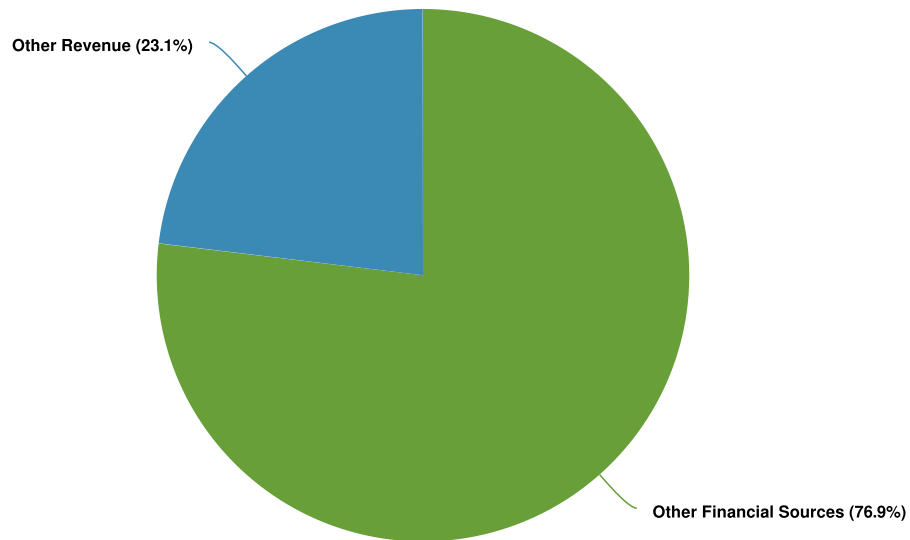
\$195,000 **\$152,400**
(357.75% vs. prior year)

Water Tower Reserve Proposed and Historical Budget vs. Actual



Revenues by Source

Projected Revenues by Source



Name	Account ID	FY2024 Actual	FY2025 Budget	FY2025 Estimated Actual	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (\$ Change)	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Revenue							
Interest Income	500-503-380-1000	\$4,860	\$3,200	\$6,000	\$5,000	\$1,800	56.3%
Rental Income	500-503-380-2000	\$38,232	\$39,400	\$39,400	\$40,000	\$600	1.5%
Total Other Revenue:		\$43,093	\$42,600	\$45,400	\$45,000	\$2,400	5.6%
Other Financial Sources							
Transfer From Water	500-503-390-1500	\$0	\$0	\$0	\$150,000	\$150,000	N/A
Total Other Financial Sources:		\$0	\$0	\$0	\$150,000	\$150,000	N/A
Total Revenue Source:		\$43,093	\$42,600	\$45,400	\$195,000	\$152,400	357.7%



CAPITAL IMPROVEMENTS



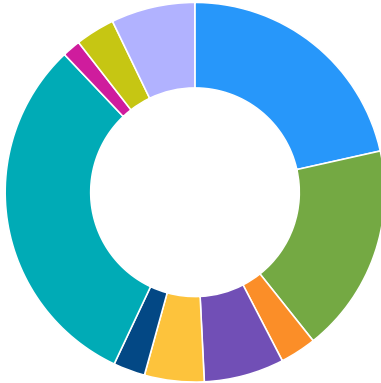
Capital Improvements: One-year Plan

Total Capital Requested

\$12,930,990

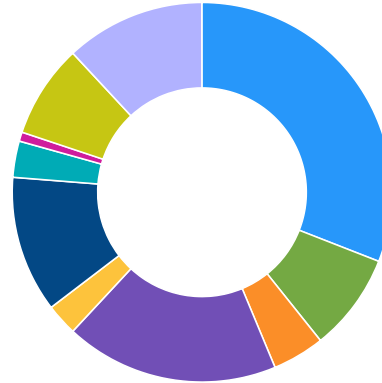
24 Capital Improvement Projects

Total Funding Requested by Department



Building Maintenance Fund (22%)	\$2,782,000.00
Catherine Street Impr. Fund (18%)	\$2,300,000.00
Motorized Equipment Replacement Fund (3%)	\$400,000.00
Safe Routes to Schools Fund (7%)	\$883,990.00
Sewer Fund (5%)	\$655,000.00
Stormwater Management (3%)	\$350,000.00
Stormwater Management Capital Proj. Fund (31%)	\$4,000,000.00
STP Expansion - Phase 2B (2%)	\$200,000.00
Streets (3%)	\$435,000.00
Water fund (7%)	\$925,000.00
TOTAL	\$12,930,990.00

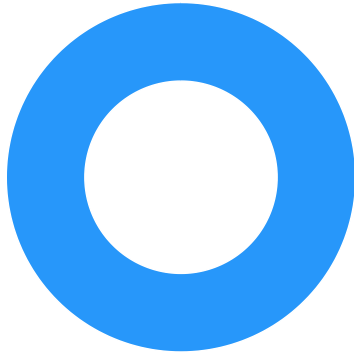
Total Funding Requested by Source



Bond Proceeds (31%)	\$4,000,000.00
Building Maintenance Fund (8%)	\$1,078,105.00
General Fund - Police (4%)	\$575,895.00
General Fund - Streets (18%)	\$2,354,000.00
General Fund - SWM (3%)	\$350,000.00
Grant Proceeds (12%)	\$1,502,990.00
MERF (3%)	\$400,000.00
Motor Fuel Tax - Rebuild IL (1%)	\$100,000.00
Sewer Fund (8%)	\$1,030,000.00
Water Fund (12%)	\$1,540,000.00
TOTAL	\$12,930,990.00



Capital Costs Breakdown



● Capital Costs (100%)

TOTAL

\$12,930,990.00

\$12,930,990.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Streets Requests

Itemized Requests for 2026

Alley and Street Repaving Projects

\$135,000

Mill and overlay the following alleys and streets
N/S Alley Between S. High/S. Elm from E. Holland to Walnut - 225 Tons
Brief Street - 250 Tons
West Jefferson Street Stub off Elgin Ave. - 180 Tons
Nofsinger from Cruger to Cul-de-sac - 650...

Washington 223 Infrastructure

\$300,000

Design and Construction for the roadway and utility infrastructure that will service the amphitheater as well as the rest of the developable property.

Total: \$435,000

Safe Routes to Schools Fund Requests

Itemized Requests for 2026

North/Grant SRTS

\$883,990

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

Total: \$883,990



Water fund Requests

Itemized Requests for 2026

Bondurant Street Watermain Replacement	\$400,000
Replace the watermain along Bondurant Street from Business 24 to Jefferson Street. This stretch of watermain has seen numerous breaks and it is in need of replacement.	
Water Tower #2 Topcoat & Metal Work	\$325,000
Repainting of the Topcoat on Water Tower #2 and recommended metal work.	
WTP #1 & #2 SCADA Migration	\$100,000
SCADA Improvements at both Water Treatment Facilities	
WTP #1 HVAC System	\$100,000
New HVAC Unit At WTP #1	
Total: \$925,000	

Sewer Fund Requests

Itemized Requests for 2026

Sewer Liftstation PLCs Improvements	\$200,000
Liftstation PLCs Improvements Phase I & II	
Sewer Main CIPP Lining	\$350,000
CIPP Lining Sewer Mains	
WWTP SCADA System Migration	\$80,000
Wastewater SCADA System Migration	
WWTP Self Cleaning Strainer Not Pot Water	\$25,000
Replace not pot water self-cleaning strainer	
Total: \$655,000	



Building Maintenance Fund Requests

Itemized Requests for 2026

Cemetery Vehicle/Equipment Building	\$30,000
New building for equipment, vehicles and office space	
Evidence and Property Facility	\$2,502,000
An Evidence Building will be built on the City's land on Wilmor Rd. next to the Fire Station.	
Jefferson Street Public Works Storage Building	\$100,000
Repairs to the Public Works Storage Building caused by the Fire and Water Damage	
Legion Road Concrete Improvements	\$50,000
Legion Road Concrete Improvements	
Woodland Trail Public Works Storage Building	\$100,000
Improvements - New Roof/Siding/Gutters/Doors	
Total: \$2,782,000	

Motorized Equipment Replacement Fund Requests

Itemized Requests for 2026

Lin-14 Jetter	\$400,000
Lin-14 Jetter Replacement	
Total: \$400,000	

STP Expansion - Phase 2B Requests

Itemized Requests for 2026

Sewer Treatment Plant Expansion, Phase 2B	\$200,000
Construct a new interceptor sewer from the demolished WWTP1 to WWTP2. Cost is uncertain	
Total: \$200,000	



Stormwater Management Capital Proj. Fund Requests

Itemized Requests for 2026

Grandyle Drainage Priority Project C	\$522,500
---	------------------

Reconstruction of the storm sewer for parts of Grandyle as identified in the Citywide Stormwater Report Project C.

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

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

SE Square Drainage Priority Project K	\$2,102,500
--	--------------------

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

Total: \$4,000,000

Stormwater Management Requests

Itemized Requests for 2026

Plaza Concrete Ditch Repair	\$100,000
------------------------------------	------------------

The concrete ditch along the south side of Sunnyland Plaza has deteriorated and heaved and is in need of repair.

Washington Estates Drainage Pond and Elgin Extension	\$250,000
---	------------------

Reconstruction of the drainage infrastructure for Washington Estates as identified in the Citywide Stormwater Report Regional Basin C. This project also includes the extension of Elgin in exchange for the Joos property.

Total: \$350,000

Catherine Street Impr. Fund Requests

Itemized Requests for 2026

Catherine Street Reconstruction	\$2,300,000
--	--------------------

Reconstruction of Catherine Street

Total: \$2,300,000



APPENDIX



BUILDING MAINTENANCE FUND REQUESTS



Cemetery Vehicle/Equipment Building

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Building Maintenance Fund
Type	Capital Improvement

Description

New building for equipment, vehicles and office space

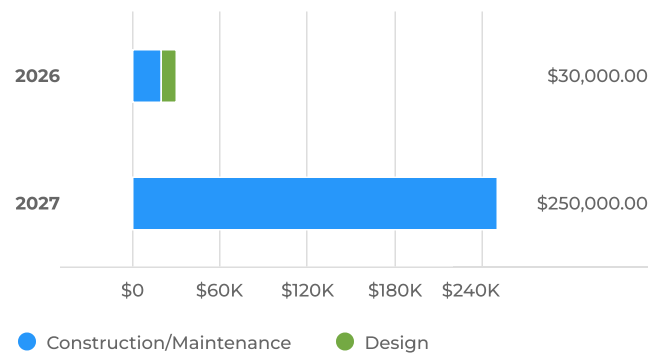
Details

Type of Project	New Construction
-----------------	------------------

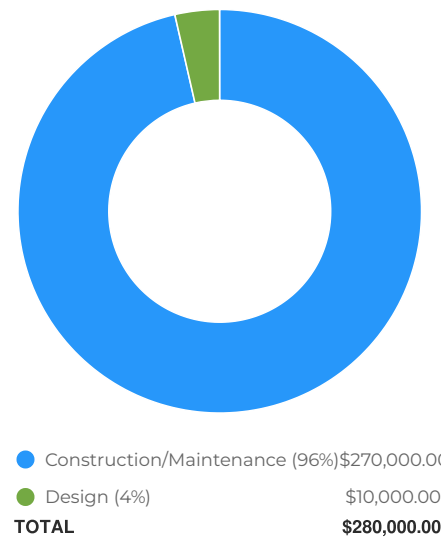
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$25,000	\$30,000	\$280K	\$305K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Design	\$10,000	\$10,000	\$0	\$20,000
Construction/Maintenance	\$15,000	\$20,000	\$250,000	\$285,000
Total	\$25,000	\$30,000	\$250,000	\$305,000



Funding Sources

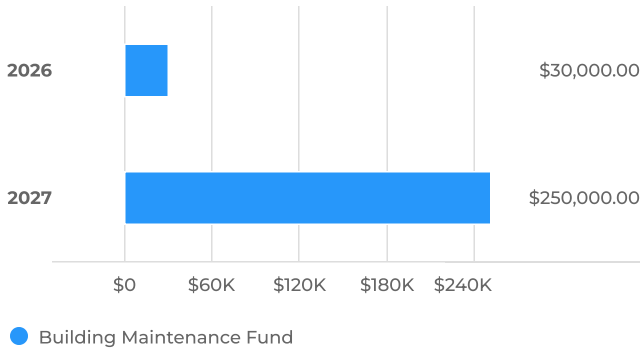
Total Historical
\$25,000

FY2026 Budget
\$30,000

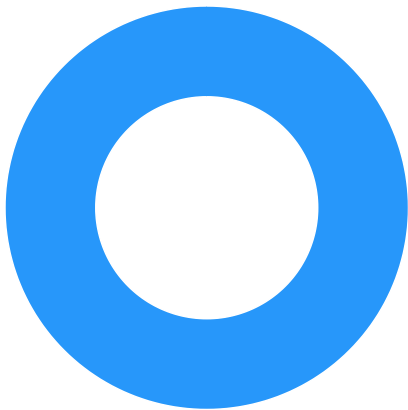
Total Budget (all years)
\$280K

Project Total
\$305K

Funding Sources by Year



Funding Sources for Budgeted Years



● Building Maintenance Fund (100%)\$280,000

TOTAL\$280,000.00

Funding Sources Breakdown				
Funding Sources	Historical	FY2026	FY2027	Total
Building Maintenance Fund	\$25,000	\$30,000	\$250,000	\$305,000
Total	\$25,000	\$30,000	\$250,000	\$305,000



Evidence and Property Facility

Overview

Request Owner	Joanie Baxter
Department	Building Maintenance Fund
Type	Capital Improvement

Description

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

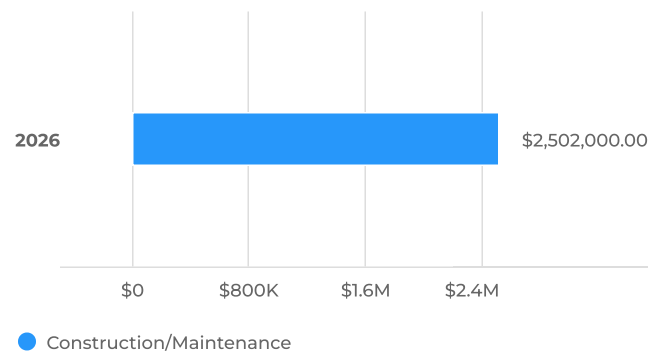
Details

Type of Project	New Construction
-----------------	------------------

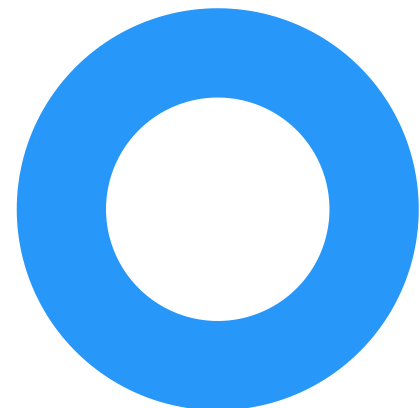
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$1,918,120	\$2,502,000	\$2.502M	\$4.42M

Capital Cost by Year



Capital Cost for Budgeted Years



TOTAL \$2,502,000.00

Capital Cost Breakdown

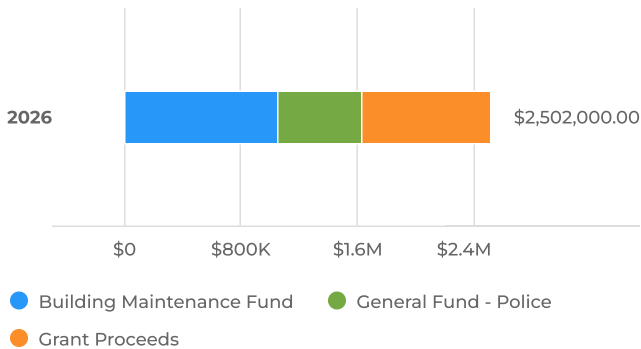
Capital Cost	Historical	FY2026	Total
Construction/Maintenance	\$1,918,120	\$2,502,000	\$4,420,120
Total	\$1,918,120	\$2,502,000	\$4,420,120



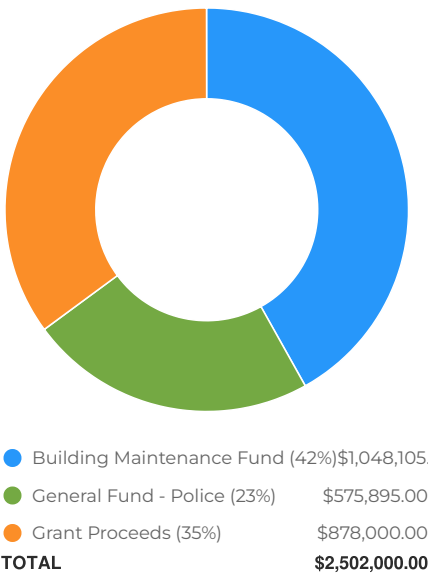
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$1,918,120	\$2,502,000	\$2.502M	\$4.42M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	Historical	FY2026	Total
General Fund - Police	\$540,120	\$575,895	\$1,116,015
Grant Proceeds	\$878,000	\$878,000	\$1,756,000
Building Maintenance Fund	\$300,000	\$1,048,105	\$1,348,105
Police Special Projects	\$200,000	\$0	\$200,000
Total	\$1,918,120	\$2,502,000	\$4,420,120



Jefferson Street Public Works Storage Building

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Building Maintenance Fund
Type	Capital Improvement

Description

Repairs to the Public Works Storage Building caused by the Fire and Water Damage

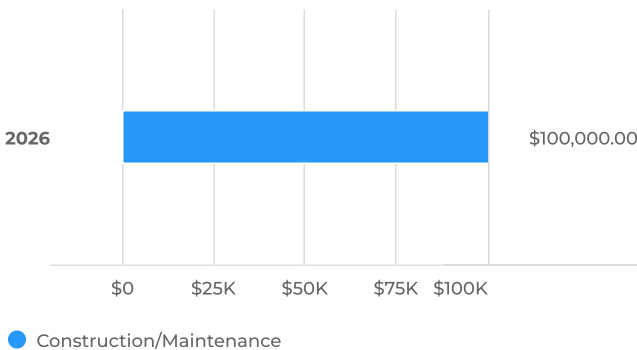
Details

Type of Project	Replacement
-----------------	-------------

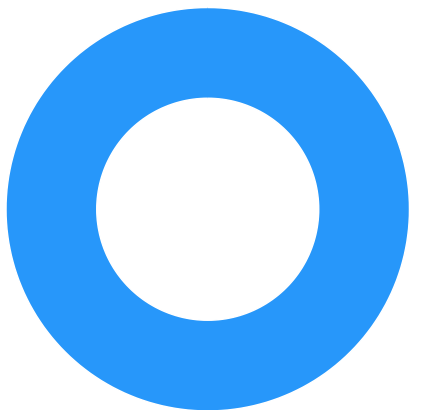
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



TOTAL **\$100,000.00**

Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000



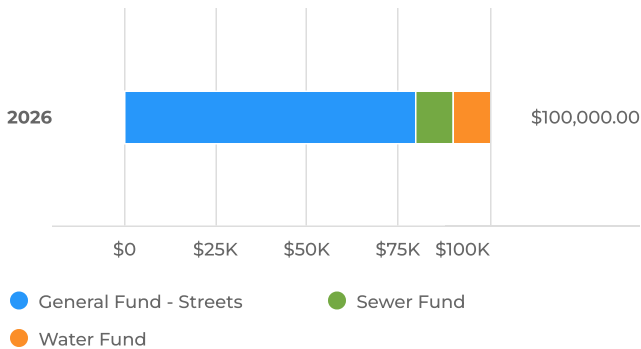
Funding Sources

FY2026 Budget
\$100,000

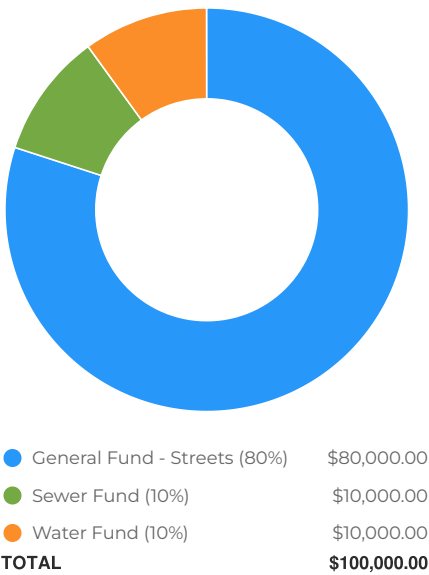
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
General Fund - Streets	\$80,000	\$80,000
Water Fund	\$10,000	\$10,000
Sewer Fund	\$10,000	\$10,000
Total	\$100,000	\$100,000



Legion Road Concrete Improvements

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Building Maintenance Fund
Type	Capital Improvement

Description

Legion Road Concrete Improvements

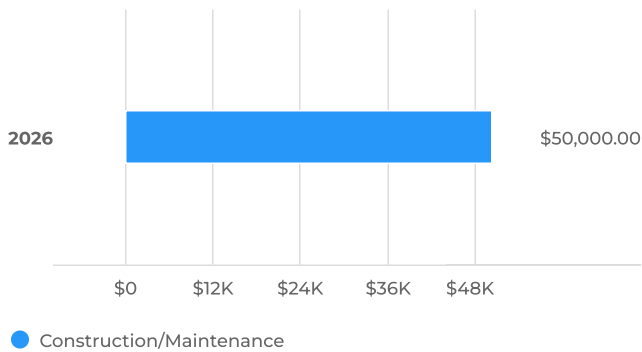
Details

Type of Project	New Construction
-----------------	------------------

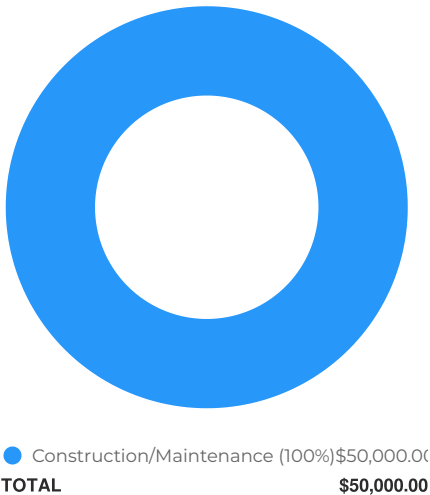
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$50,000	\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Construction/Maintenance	\$50,000	\$50,000
Total	\$50,000	\$50,000



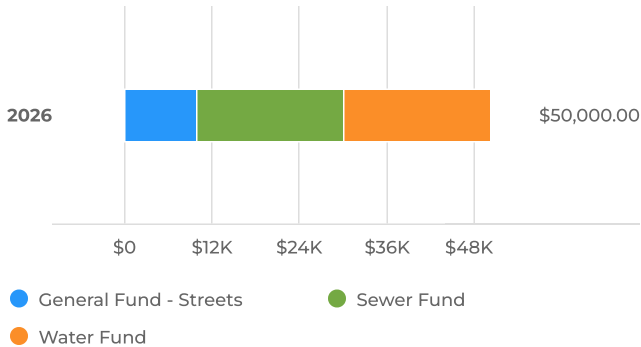
Funding Sources

FY2026 Budget
\$50,000

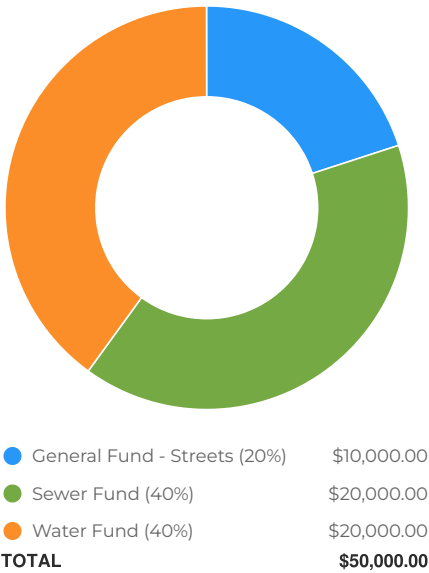
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
General Fund - Streets	\$10,000	\$10,000
Water Fund	\$20,000	\$20,000
Sewer Fund	\$20,000	\$20,000
Total	\$50,000	\$50,000



Public Works Facility Desgin

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Building Maintenance Fund
Type	Capital Improvement

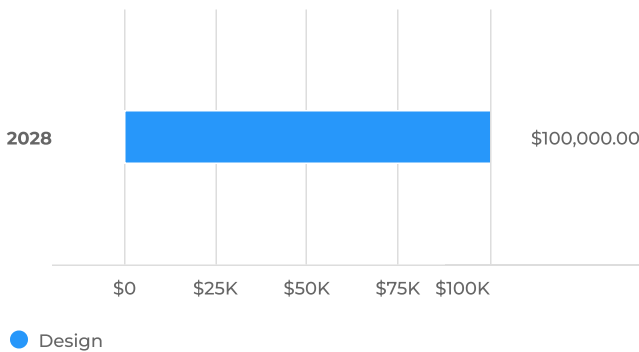
Description

New Public Works Facility

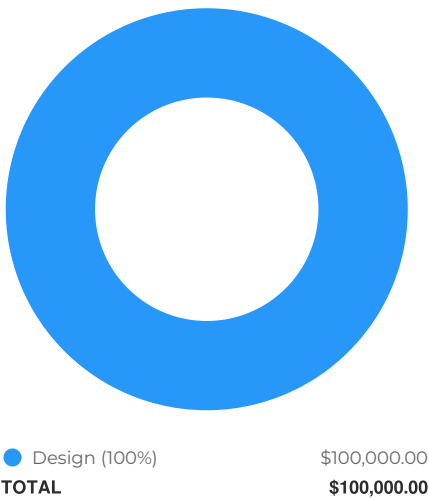
Capital Cost

Total Budget (all years)	Project Total
\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2028	Total
Design	\$100,000	\$100,000
Total	\$100,000	\$100,000

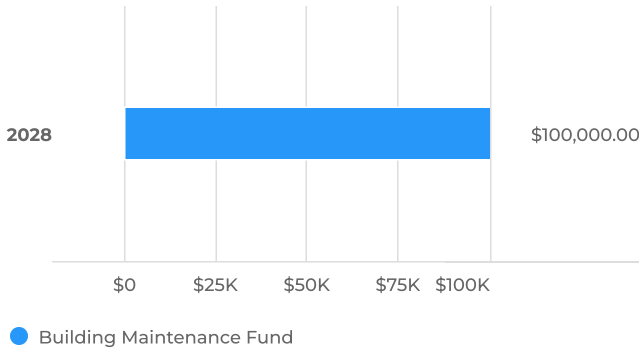


Funding Sources

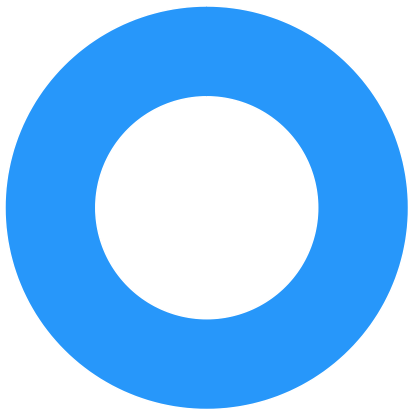
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



TOTAL **\$100,000.00**

Funding Sources Breakdown		
Funding Sources	FY2028	Total
Building Maintenance Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000



Woodland Trail Public Works Storage Building

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Building Maintenance Fund
Type	Capital Improvement

Description

Improvements - New Roof/Siding/Gutters/Doors

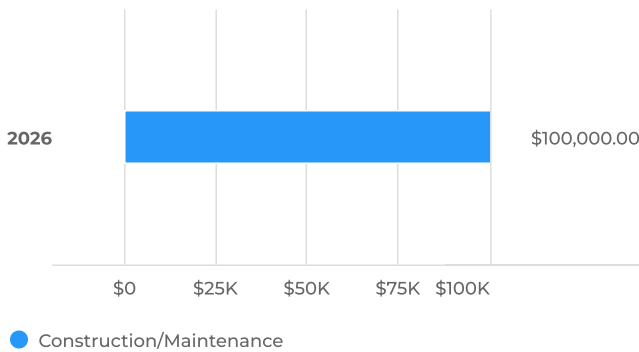
Details

Type of Project	Replacement
-----------------	-------------

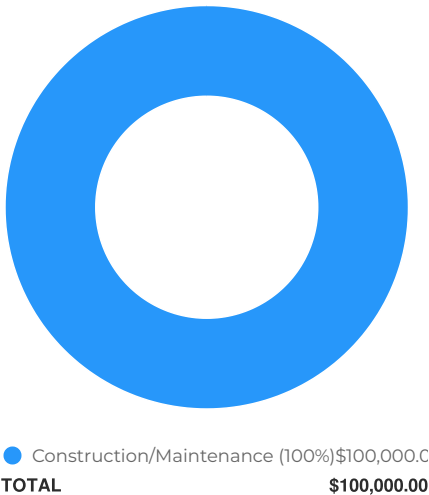
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000



Funding Sources

FY2026 Budget

\$100,000

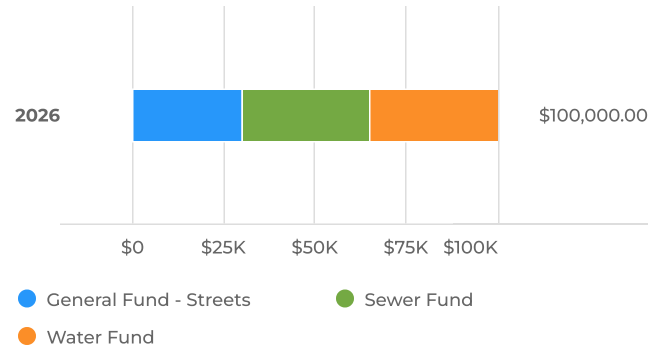
Total Budget (all years)

\$100K

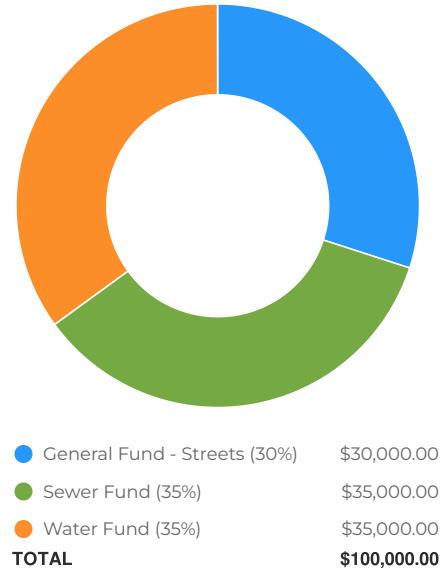
Project Total

\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
General Fund - Streets	\$30,000	\$30,000
Water Fund	\$35,000	\$35,000
Sewer Fund	\$35,000	\$35,000
Total	\$100,000	\$100,000



CATHERINE STREET IMPR. FUND REQUESTS



Catherine Street Reconstruction

Overview

Request Owner	Dennis Carr, City Engineer
Department	Catherine Street Impr. Fund
Type	Capital Improvement

Description

Reconstruction of Catherine Street

Details

Type of Project	New Road
-----------------	----------



Capital Cost

Total Historical

\$2,610,000

FY2026 Budget

\$2,300,000

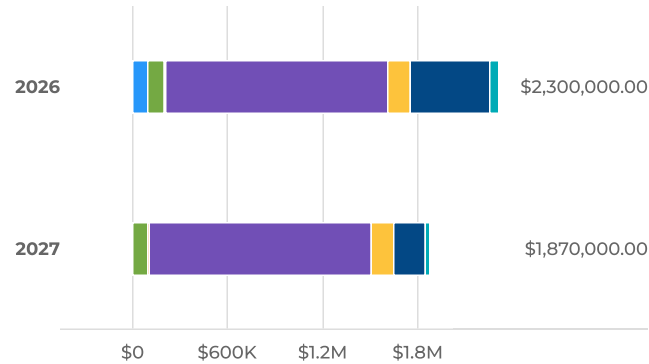
Total Budget (all years)

\$4.17M

Project Total

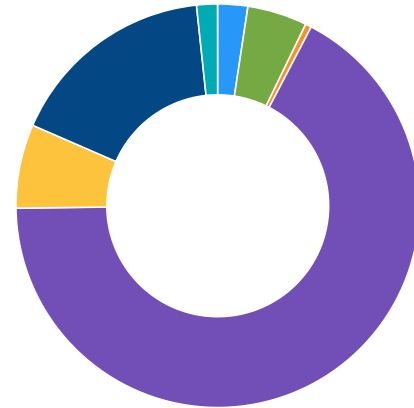
\$6.78M

Capital Cost by Year



- Rebuild Illinois Design
- Sewer Engineering
- Streets Engineering
- Water Engineering
- Sewer Construction
- Streets Construction
- Water Construction

Capital Cost for Budgeted Years



- Rebuild Illinois Design (2%) \$100,000.00
- Sewer Construction (5%) \$200,000.00
- Sewer Engineering (0%) \$20,000.00
- Streets Construction (67%) \$2,800,000.00
- Streets Engineering (7%) \$280,000.00
- Water Construction (17%) \$700,000.00
- Water Engineering (2%) \$70,000.00
- TOTAL** **\$4,170,000.00**

Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Water Engineering	\$50,000	\$50,000	\$20,000	\$120,000
Sewer Engineering	\$10,000	\$10,000	\$10,000	\$30,000
Streets Engineering	\$250,000	\$140,000	\$140,000	\$530,000
Water Construction	\$500,000	\$500,000	\$200,000	\$1,200,000
Sewer Construction	\$100,000	\$100,000	\$100,000	\$300,000
Streets Construction	\$1,400,000	\$1,400,000	\$1,400,000	\$4,200,000
Rebuild Illinois Design	\$300,000	\$100,000	\$0	\$400,000
Total	\$2,610,000	\$2,300,000	\$1,870,000	\$6,780,000



Funding Sources

Total Historical

\$2,610,000

FY2026 Budget

\$2,300,000

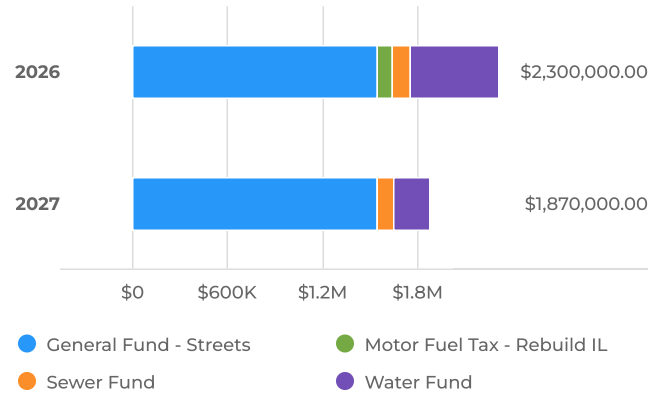
Total Budget (all years)

\$4.17M

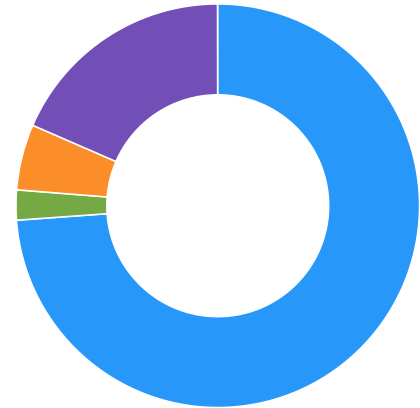
Project Total

\$6.78M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund - Streets (74%)	\$3,080,000.00
Motor Fuel Tax - Rebuild IL (2%)	\$100,000.00
Sewer Fund (5%)	\$220,000.00
Water Fund (18%)	\$770,000.00
TOTAL	\$4,170,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
Water Fund	\$550,000	\$550,000	\$220,000	\$1,320,000
Sewer Fund	\$110,000	\$110,000	\$110,000	\$330,000
General Fund - Streets	\$1,650,000	\$1,540,000	\$1,540,000	\$4,730,000
Motor Fuel Tax - Rebuild IL	\$300,000	\$100,000	\$0	\$400,000
Total	\$2,610,000	\$2,300,000	\$1,870,000	\$6,780,000



MOTORIZED EQUIPMENT REPLACEMENT FUND REQUESTS



Jetting Sewer Easement Machine

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Sewer Jetting Easement Machine

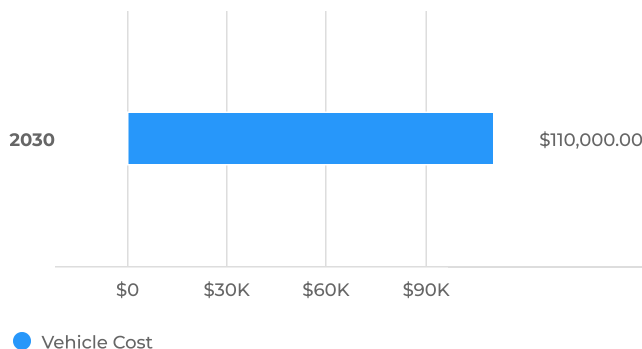
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

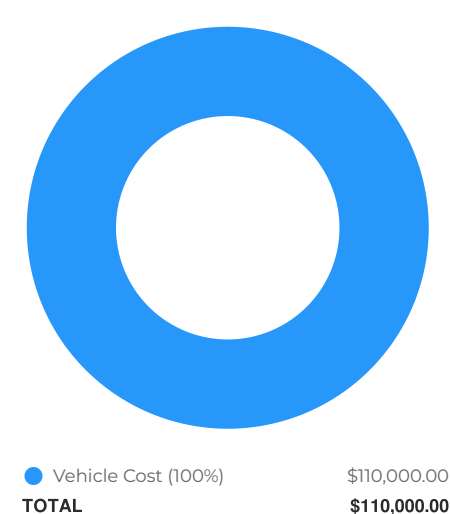
Capital Cost

Total Budget (all years)	Project Total
\$110K	\$110K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2030	Total
Vehicle Cost	\$110,000	\$110,000
Total	\$110,000	\$110,000

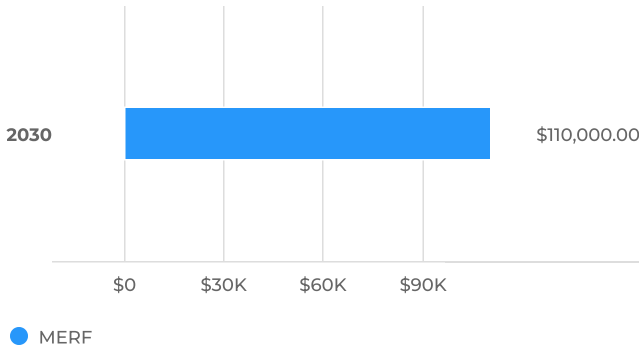


Funding Sources

Total Budget (all years)
\$110K

Project Total
\$110K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2030	Total
MERF	\$110,000	\$110,000
Total	\$110,000	\$110,000



Lin-11 Plow Truck

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-11 Plow Truck Replacement

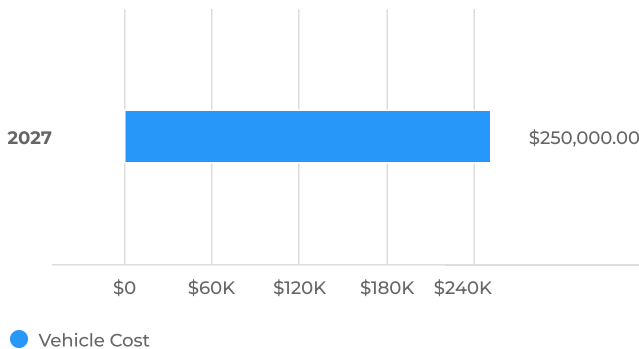
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

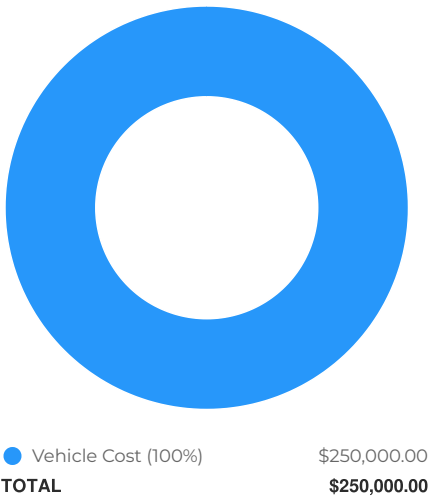
Capital Cost

Total Budget (all years)	Project Total
\$250K	\$250K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	\$250,000	\$250,000
Total	\$250,000	\$250,000

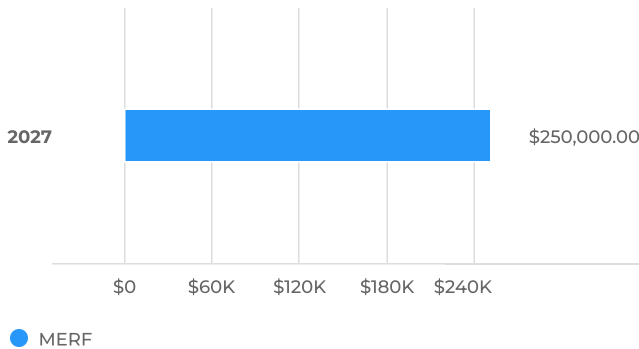


Funding Sources

Total Budget (all years)
\$250K

Project Total
\$250K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
MERF	\$250,000	\$250,000
Total	\$250,000	\$250,000



Lin-12 Tymco Street Sweeper

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-1 Tymco Street Sweeper

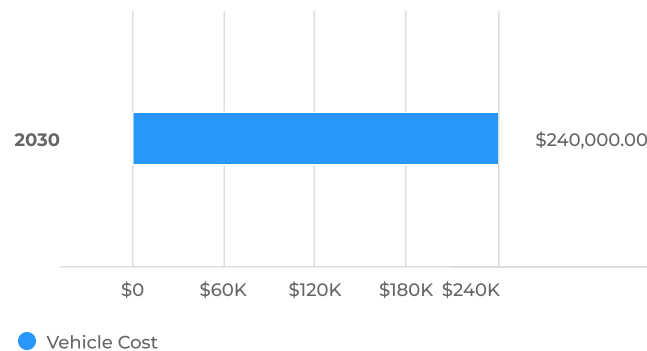
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	5

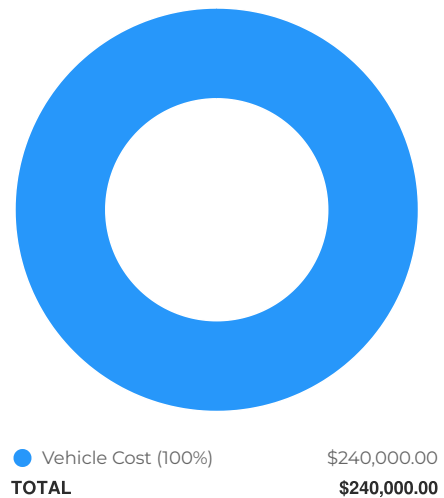
Capital Cost

Total Historical	Total Budget (all years)	Project Total
\$375,000	\$240K	\$615K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	Historical	FY2030	Total
Vehicle Cost	\$375,000	\$240,000	\$615,000
Total	\$375,000	\$240,000	\$615,000



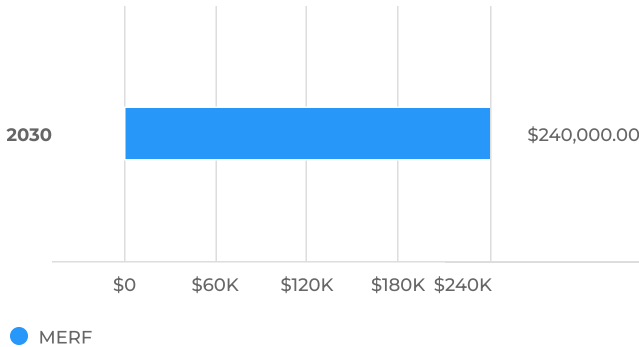
Funding Sources

Total Historical
\$375,000

Total Budget (all years)
\$240K

Project Total
\$615K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	Historical	FY2030	Total
MERF	\$375,000	\$240,000	\$615,000
Total	\$375,000	\$240,000	\$615,000



Lin-13 John Deere Backhoe with Thumb and Clam Bucket

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-13 John Deere Backhoe with Thumb and Clam Bucket

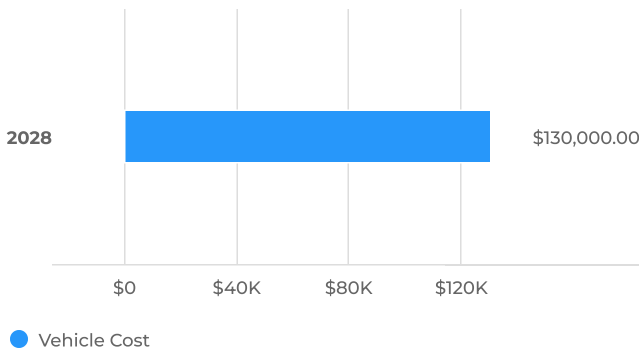
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	5

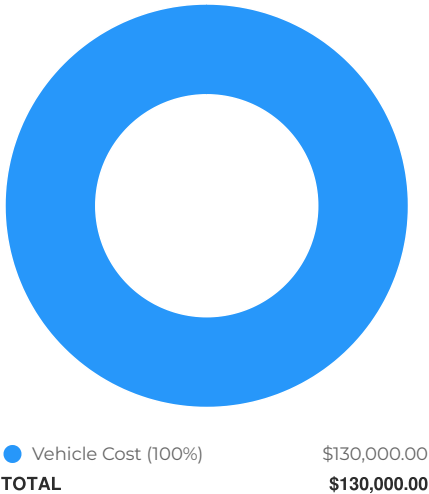
Capital Cost

Total Budget (all years)	Project Total
\$130K	\$130K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2028	Total
Vehicle Cost	\$130,000	\$130,000
Total	\$130,000	\$130,000

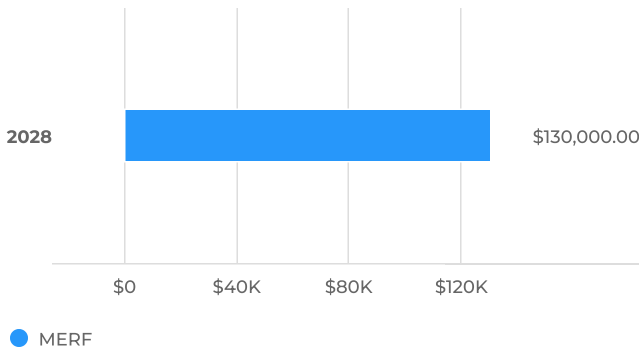


Funding Sources

Total Budget (all years)
\$130K

Project Total
\$130K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2028	Total
MERF	\$130,000	\$130,000
Total	\$130,000	\$130,000



Lin-14 Jetter

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-14 Jetter Replacement

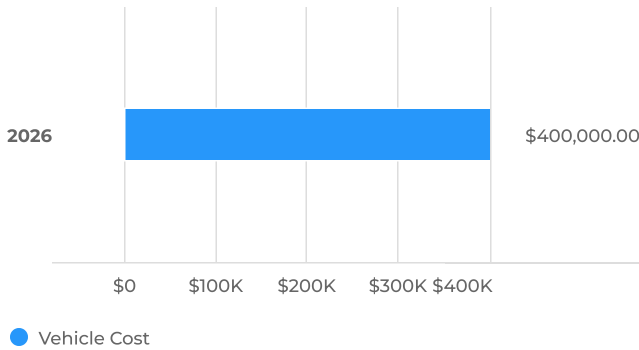
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	5

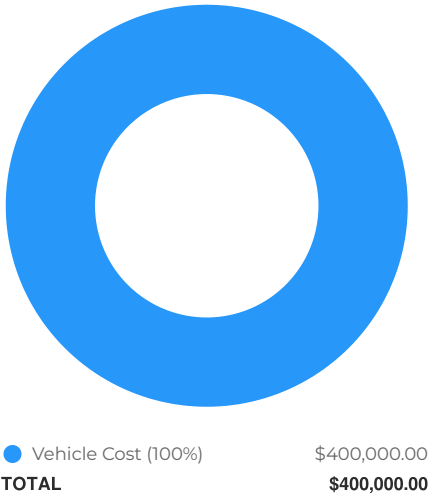
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$400,000	\$400K	\$400K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Vehicle Cost	\$400,000	\$400,000
Total	\$400,000	\$400,000



Funding Sources

FY2026 Budget

\$400,000

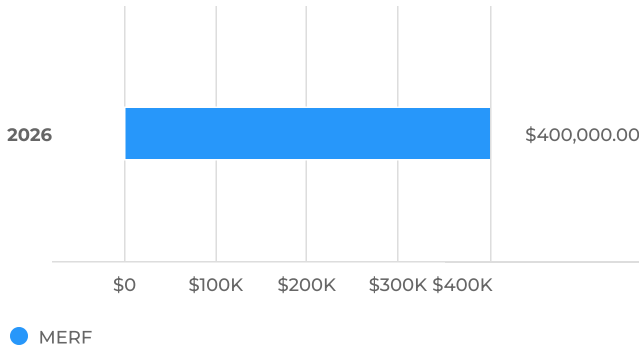
Total Budget (all years)

\$400K

Project Total

\$400K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
MERF	\$400,000	\$400,000
Total	\$400,000	\$400,000

Lin-16 Camera Van

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

New Lin-16 Camera Van

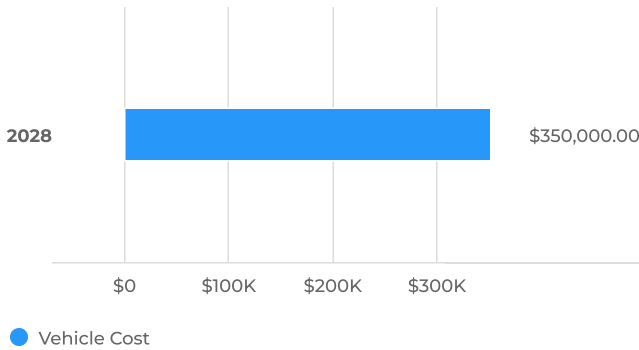
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	5

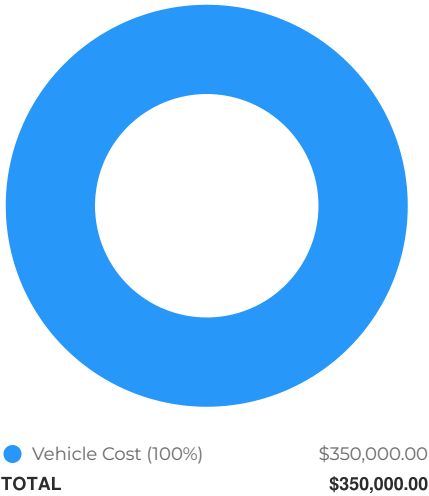
Capital Cost

Total Budget (all years)	Project Total
\$350K	\$350K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2028	Total
Vehicle Cost	\$350,000	\$350,000
Total	\$350,000	\$350,000

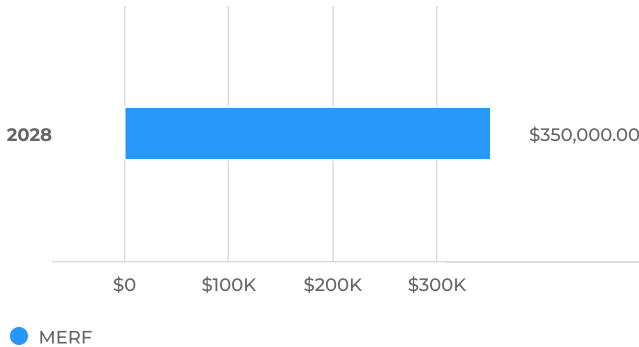


Funding Sources

Total Budget (all years)
\$350K

Project Total
\$350K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2028	Total
MERF	\$350,000	\$350,000
Total	\$350,000	\$350,000



Lin-24 Asphalt Roller

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-24 Asphalt Roller

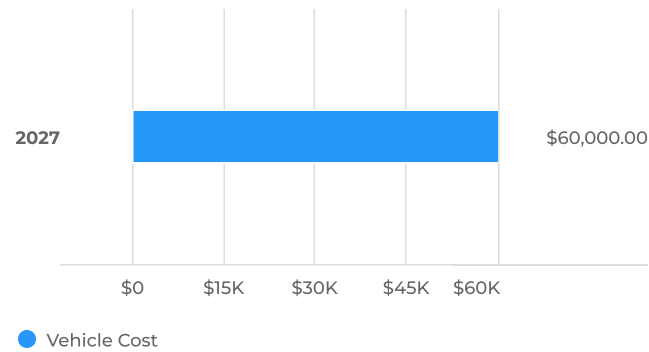
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

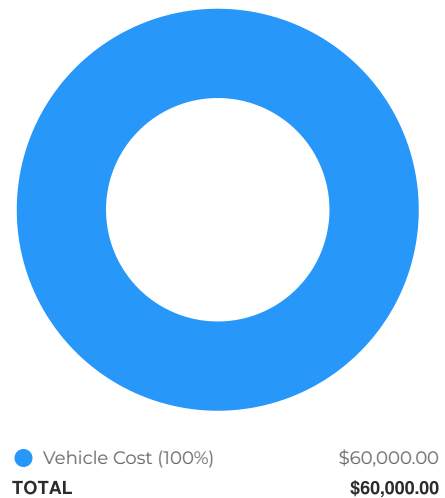
Capital Cost

Total Budget (all years)	Project Total
\$60K	\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	\$60,000	\$60,000
Total	\$60,000	\$60,000

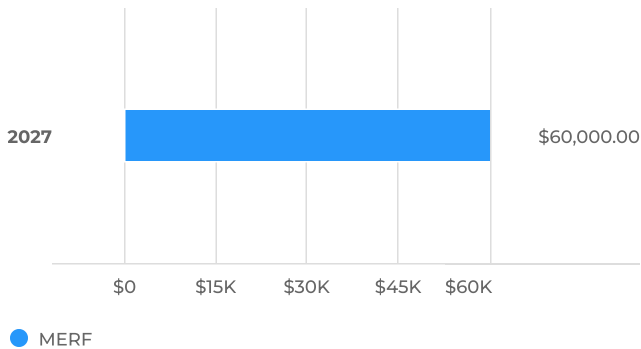


Funding Sources

Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
MERF	\$60,000	\$60,000
Total	\$60,000	\$60,000



Lin-33 John Deere Backhoe

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-33 John Deere Backhoe

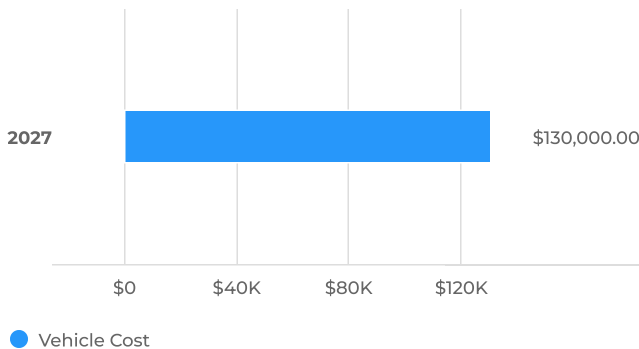
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	5

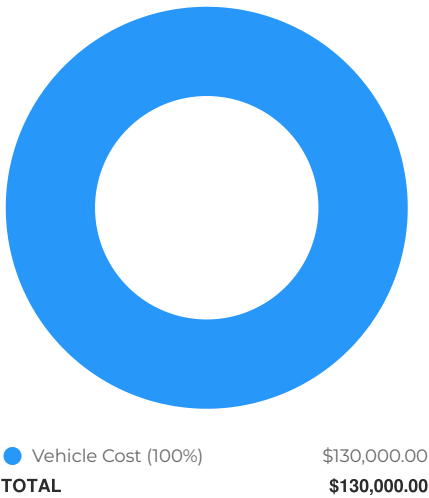
Capital Cost

Total Budget (all years)	Project Total
\$130K	\$130K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2027	Total
Vehicle Cost	\$130,000	\$130,000
Total	\$130,000	\$130,000

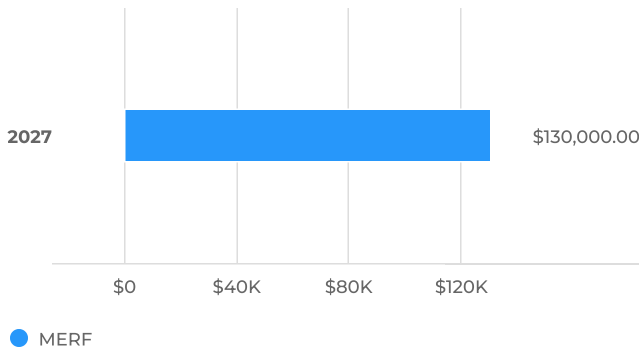


Funding Sources

Total Budget (all years)
\$130K

Project Total
\$130K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
MERF	\$130,000	\$130,000
Total	\$130,000	\$130,000



Lin-36 Sewer Skid Steer

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-36 Sewer Skid Steer Replacement

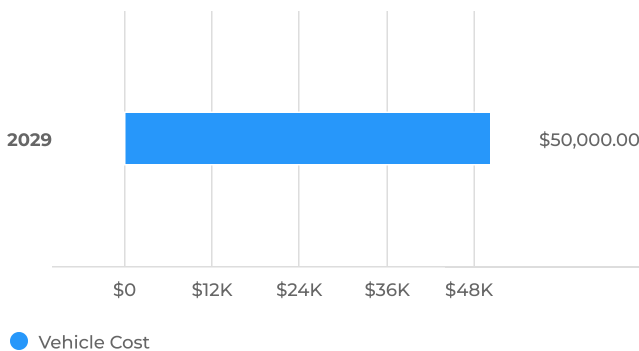
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	5

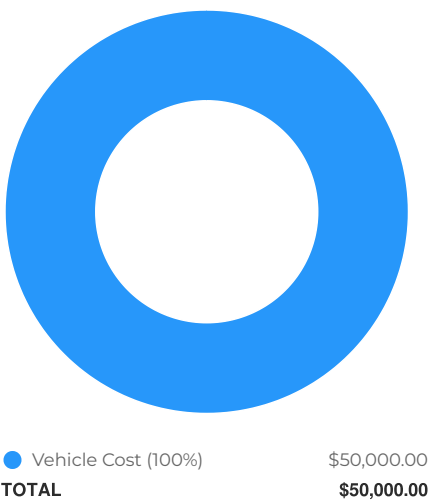
Capital Cost

Total Budget (all years)	Project Total
\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2029	Total
Vehicle Cost	\$50,000	\$50,000
Total	\$50,000	\$50,000

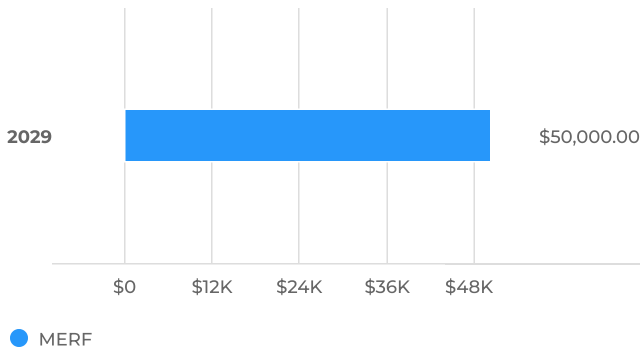


Funding Sources

Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
MERF	\$50,000	\$50,000
Total	\$50,000	\$50,000



Lin-38 Track Skid Steer

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-38 Track Skid Steer

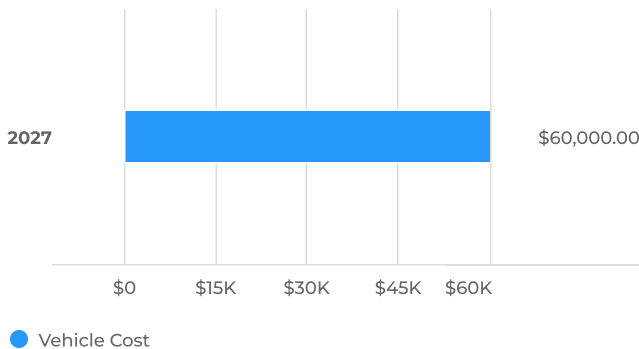
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

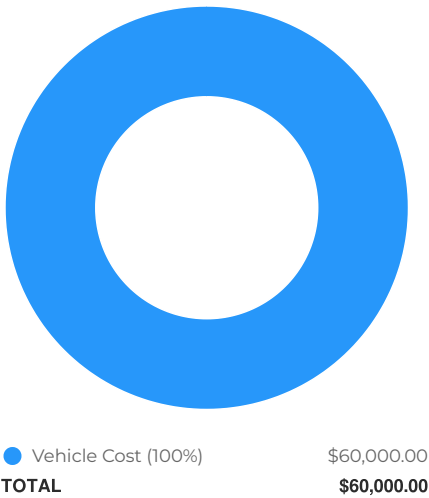
Capital Cost

Total Budget (all years)	Project Total
\$60K	\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	\$60,000	\$60,000
Total	\$60,000	\$60,000

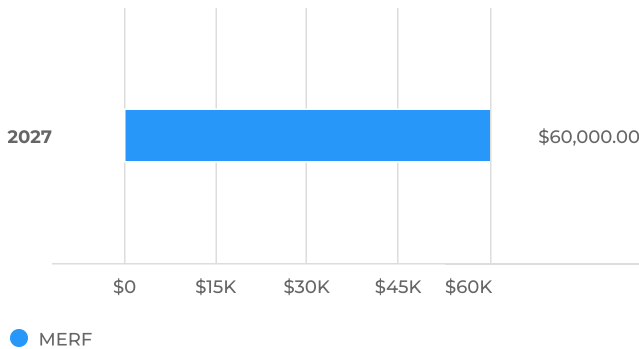


Funding Sources

Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
MERF	\$60,000	\$60,000
Total	\$60,000	\$60,000



Lin-39 Excavator

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-39 Excavator Replacement

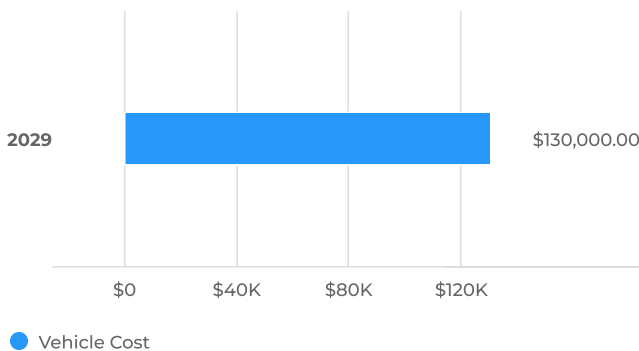
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	5

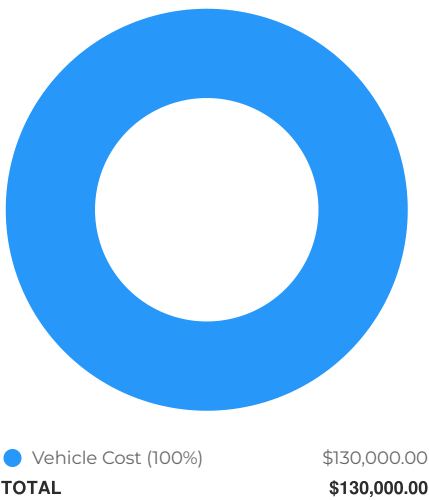
Capital Cost

Total Budget (all years)	Project Total
\$130K	\$130K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2029	Total
Vehicle Cost	\$130,000	\$130,000
Total	\$130,000	\$130,000

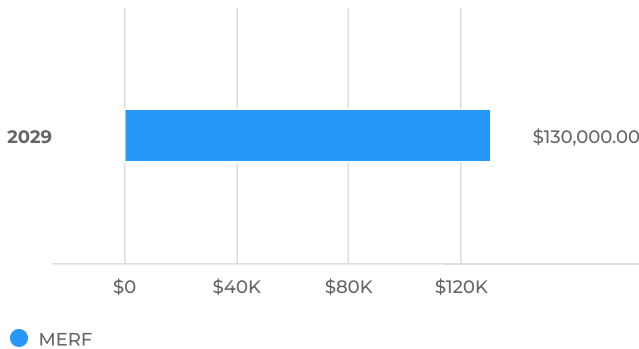


Funding Sources

Total Budget (all years)
\$130K

Project Total
\$130K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
MERF	\$130,000	\$130,000
Total	\$130,000	\$130,000



Lin-40 Cemetery Utility Tractor

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-24 Cemetery Utility Tractor

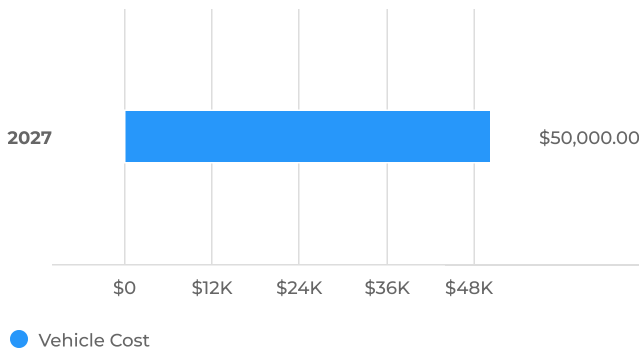
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

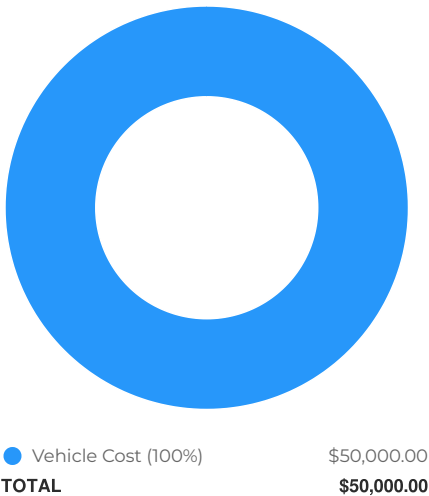
Capital Cost

Total Budget (all years)	Project Total
\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2027	Total
Vehicle Cost	\$50,000	\$50,000
Total	\$50,000	\$50,000

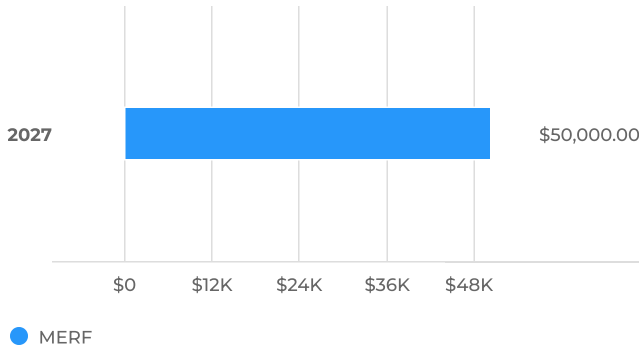


Funding Sources

Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
MERF	\$50,000	\$50,000
Total	\$50,000	\$50,000



Lin-5 Plow Truck

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-5 Plow Truck Replacement

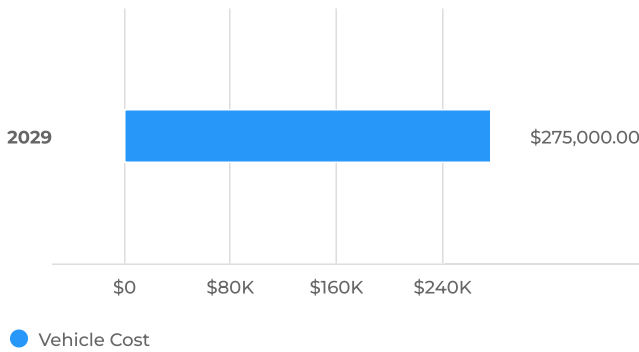
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle

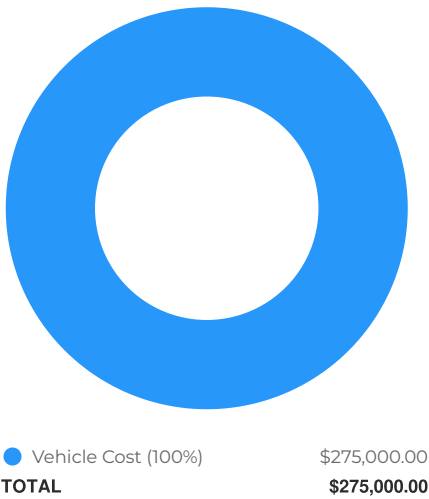
Capital Cost

Total Budget (all years)	Project Total
\$275K	\$275K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2029	Total
Vehicle Cost	\$275,000	\$275,000
Total	\$275,000	\$275,000

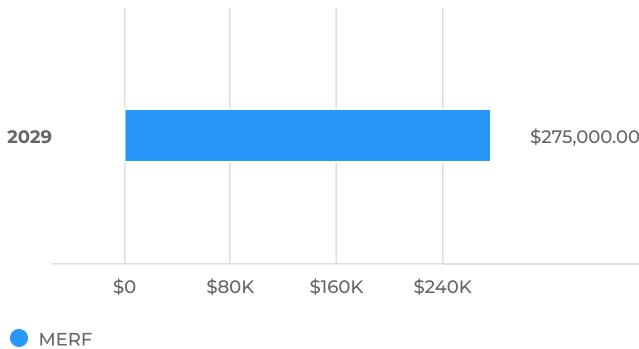


Funding Sources

Total Budget (all years)
\$275K

Project Total
\$275K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
MERF	\$275,000	\$275,000
Total	\$275,000	\$275,000



Lin-6 Plow Truck

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-6 Plow Truck Replacement

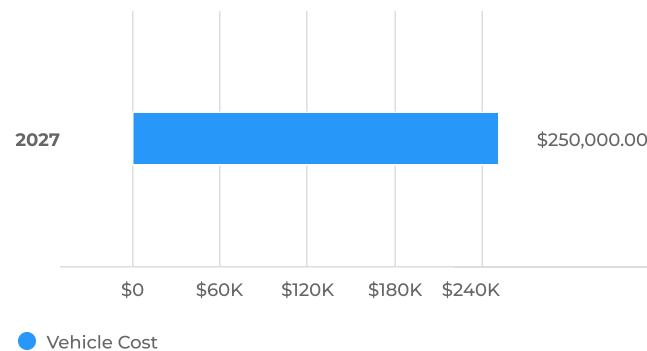
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

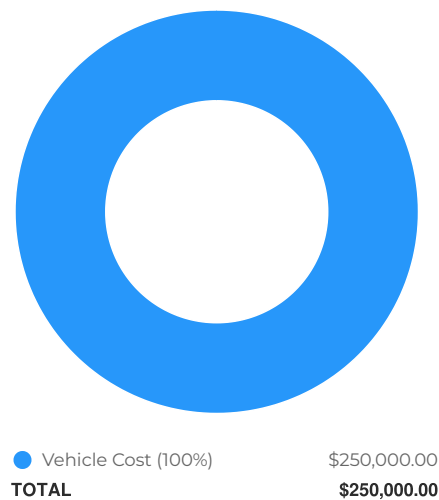
Capital Cost

Total Budget (all years)	Project Total
\$250K	\$250K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicle Cost	\$250,000	\$250,000
Total	\$250,000	\$250,000

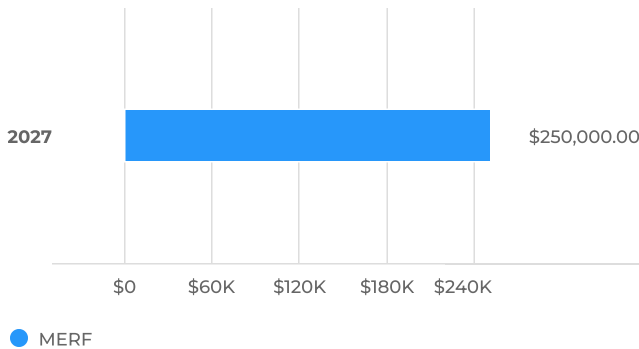


Funding Sources

Total Budget (all years)
\$250K

Project Total
\$250K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
MERF	\$250,000	\$250,000
Total	\$250,000	\$250,000



Lin-7 Tandem

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Lin-7 Tandem Replacement

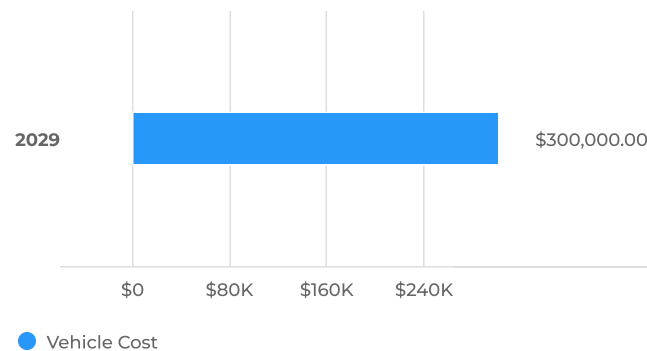
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

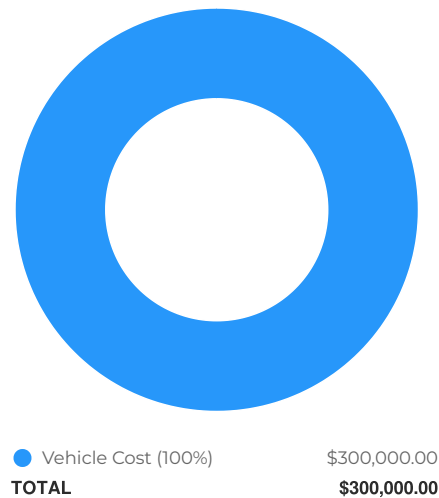
Capital Cost

Total Budget (all years)	Project Total
\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2029	Total
Vehicle Cost	\$300,000	\$300,000
Total	\$300,000	\$300,000

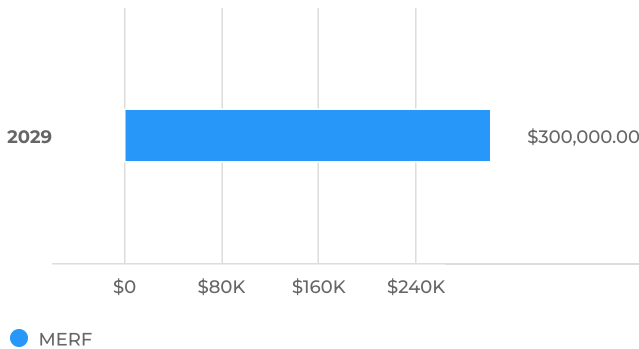


Funding Sources

Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
MERF	\$300,000	\$300,000
Total	\$300,000	\$300,000



Lin-9 Plow Truck

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

New Lin-9 Plow Truck

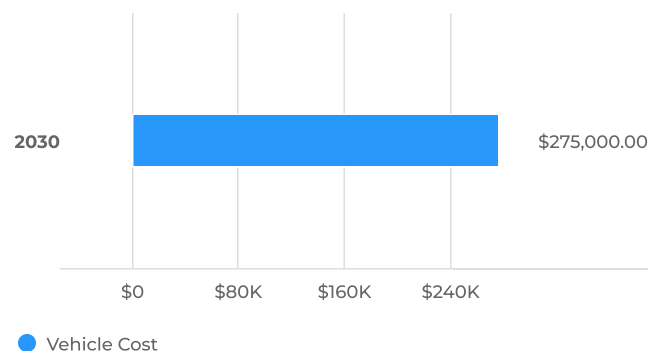
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

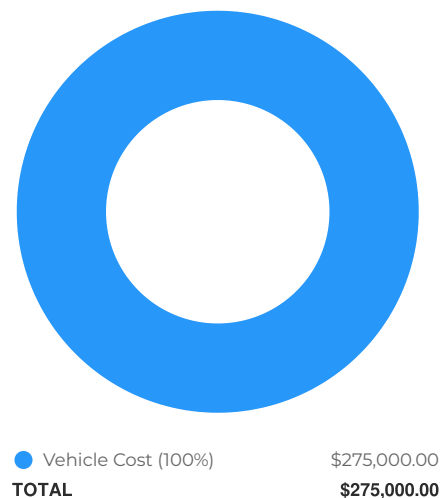
Capital Cost

Total Budget (all years)	Project Total
\$275K	\$275K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2030	Total
Vehicle Cost	\$275,000	\$275,000
Total	\$275,000	\$275,000

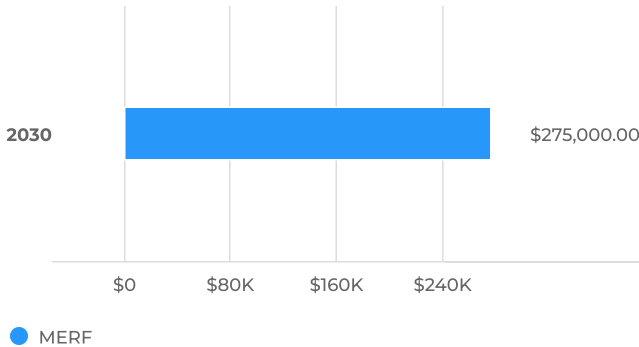


Funding Sources

Total Budget (all years)
\$275K

Project Total
\$275K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2030	Total
MERF	\$275,000	\$275,000
Total	\$275,000	\$275,000



Sewer Ventrac #3

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Sewer 72" Ventrac Mower

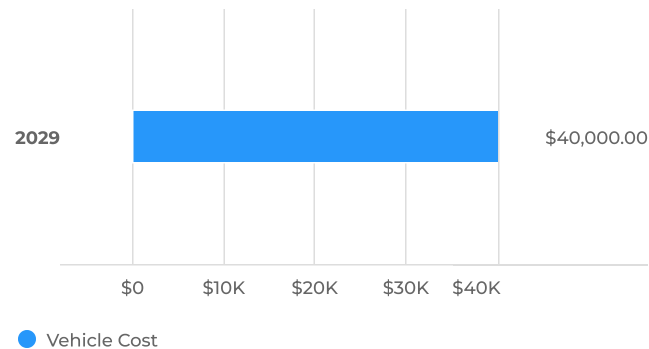
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	6

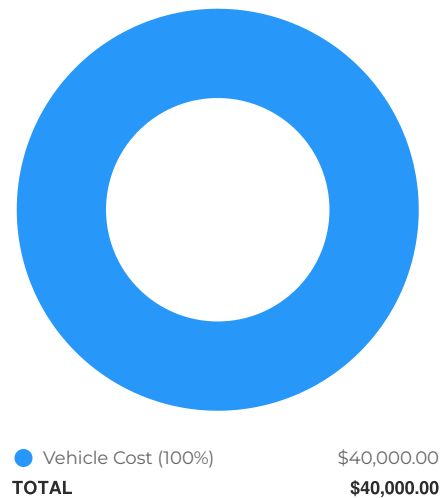
Capital Cost

Total Budget (all years)	Project Total
\$40K	\$40K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2029	Total
Vehicle Cost	\$40,000	\$40,000
Total	\$40,000	\$40,000

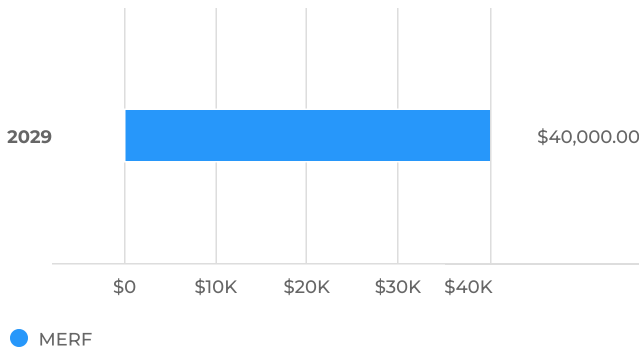


Funding Sources

Total Budget (all years)
\$40K

Project Total
\$40K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
MERF	\$40,000	\$40,000
Total	\$40,000	\$40,000



Street Ventrac #1

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Street 72" Ventrac Mower

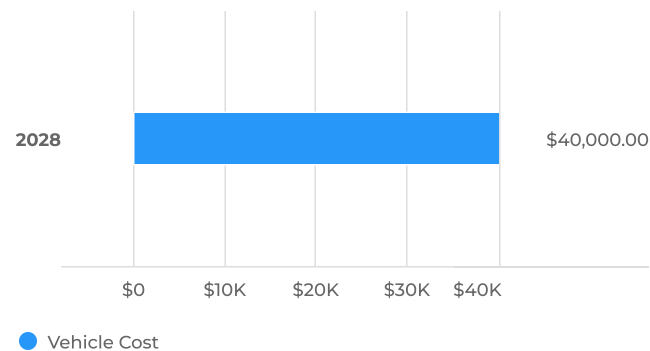
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	6

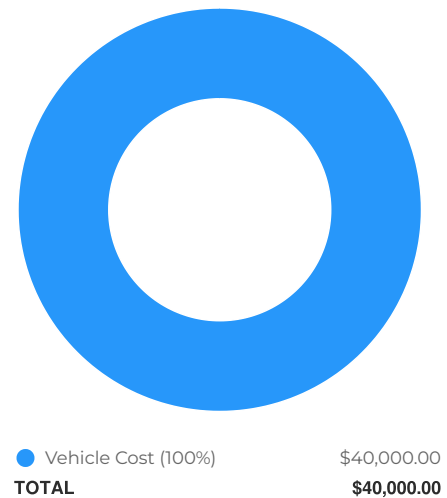
Capital Cost

Total Budget (all years)	Project Total
\$40K	\$40K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2028	Total
Vehicle Cost	\$40,000	\$40,000
Total	\$40,000	\$40,000

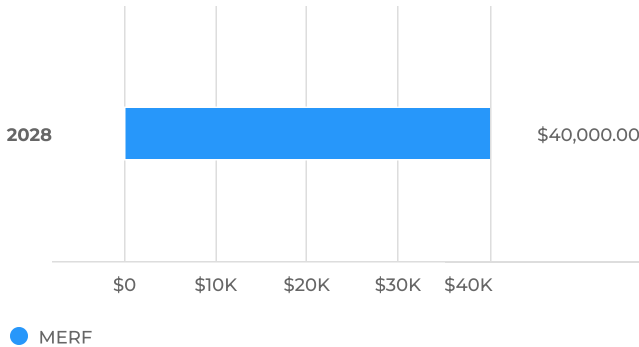


Funding Sources

Total Budget (all years)
\$40K

Project Total
\$40K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2028	Total
MERF	\$40,000	\$40,000
Total	\$40,000	\$40,000



Street Ventrac #2

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

Street 72" Ventrac Mower

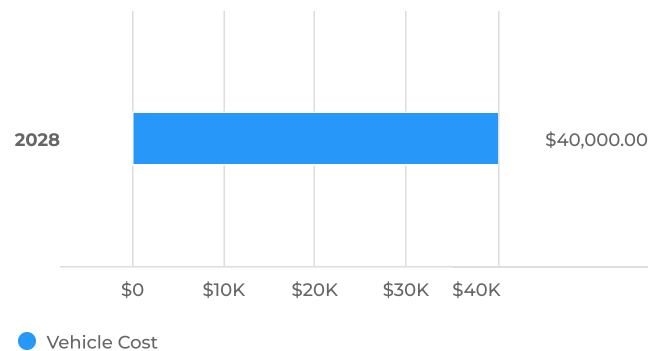
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	6

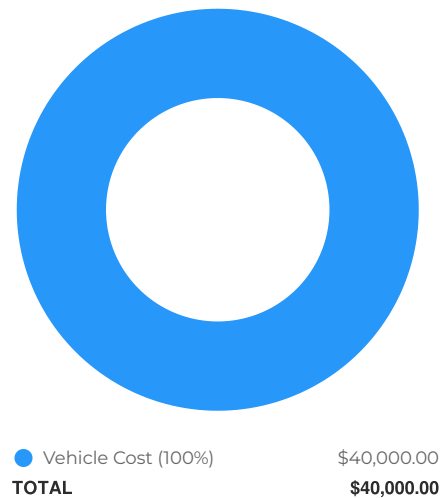
Capital Cost

Total Budget (all years)	Project Total
\$40K	\$40K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2028	Total
Vehicle Cost	\$40,000	\$40,000
Total	\$40,000	\$40,000

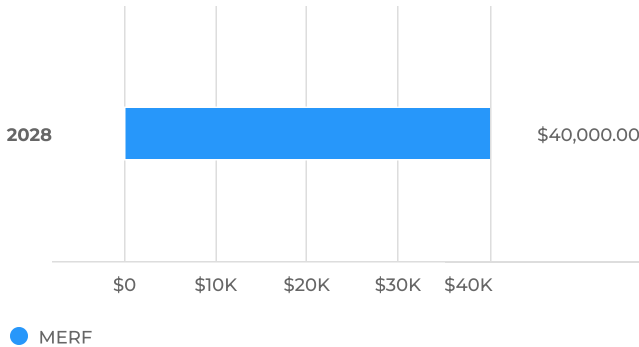


Funding Sources

Total Budget (all years)
\$40K

Project Total
\$40K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2028	Total
MERF	\$40,000	\$40,000
Total	\$40,000	\$40,000



Street/Cemetery Mower (x3)

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Motorized Equipment Replacement Fund
Type	Capital Equipment

Description

3 New Street and Cemetery Mowers

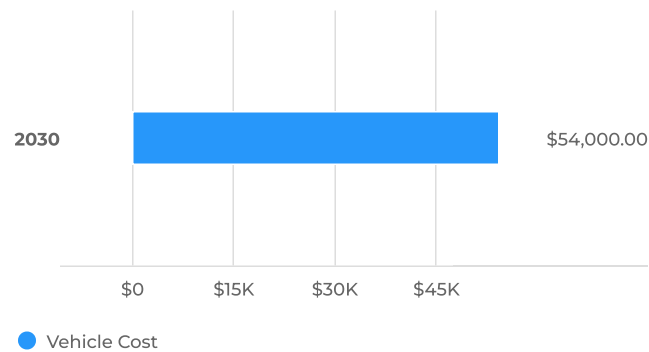
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle

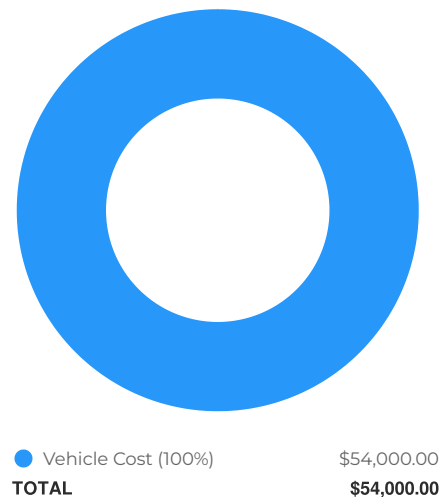
Capital Cost

Total Budget (all years)	Project Total
\$54K	\$54K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2030	Total
Vehicle Cost	\$54,000	\$54,000
Total	\$54,000	\$54,000

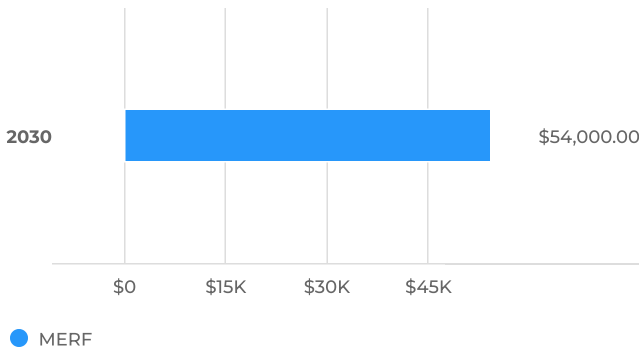


Funding Sources

Total Budget (all years)
\$54K

Project Total
\$54K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2030	Total
MERF	\$54,000	\$54,000
Total	\$54,000	\$54,000



STP EXPANSION - PHASE 2B REQUESTS



Sewer Treatment Plant Expansion, Phase 2B

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2023
Est. Completion Date	12/31/2027
Department	STP Expansion - Phase 2B
Type	Capital Improvement

Description

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

Details

Type of Project	New Construction
-----------------	------------------



Capital Cost

FY2026 Budget

\$200,000

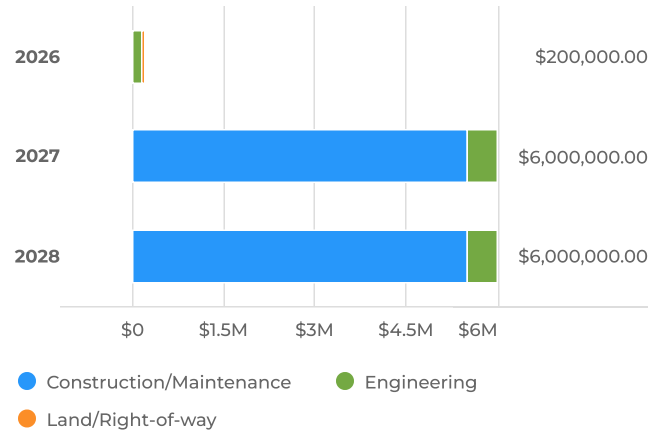
Total Budget (all years)

\$12.2M

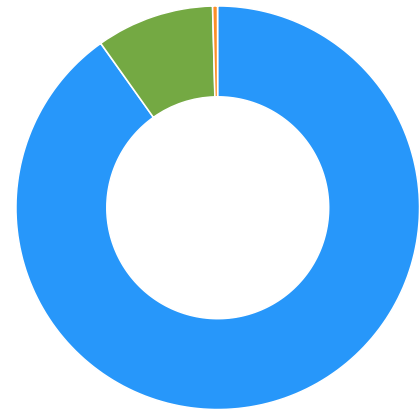
Project Total

\$12.2M

Capital Cost by Year



Capital Cost for Budgeted Years



Construction/Maintenance (90%) \$11,000,000
 Engineering (9%) \$1,150,000.00
 Land/Right-of-way (0%) \$50,000.00
TOTAL \$12,200,000.00

Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	Total
Engineering	\$150,000	\$500,000	\$500,000	\$1,150,000
Land/Right-of-way	\$50,000	\$0	\$0	\$50,000
Construction/Maintenance	\$0	\$5,500,000	\$5,500,000	\$11,000,000
Total	\$200,000	\$6,000,000	\$6,000,000	\$12,200,000



Funding Sources

FY2026 Budget

\$200,000

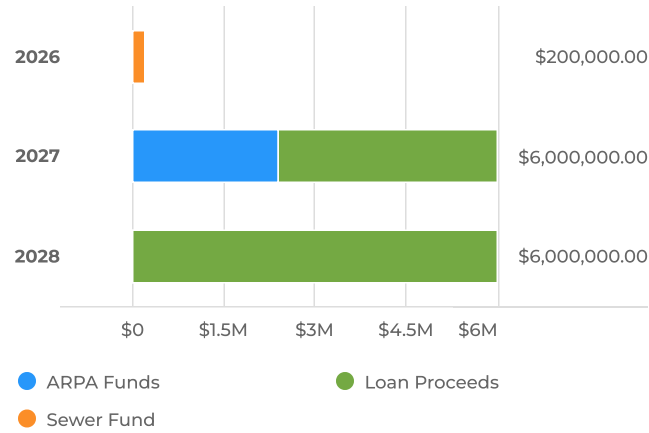
Total Budget (all years)

\$12.2M

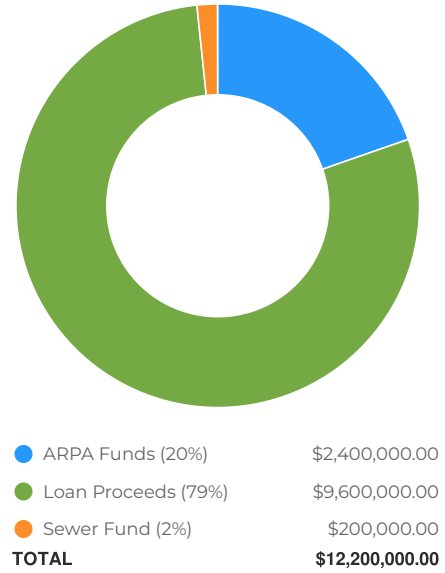
Project Total

\$12.2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	Total
Sewer Fund	\$200,000	\$0	\$0	\$200,000
ARPA Funds	\$0	\$2,400,000	\$0	\$2,400,000
Loan Proceeds	\$0	\$3,600,000	\$6,000,000	\$9,600,000
Total	\$200,000	\$6,000,000	\$6,000,000	\$12,200,000



SAFE ROUTES TO SCHOOLS FUND REQUESTS



North/Grant SRTS

Overview

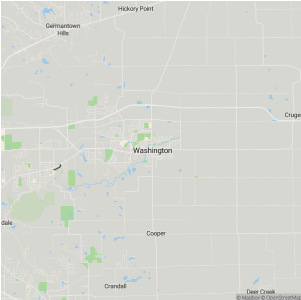
Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2026
Est. Completion Date	11/30/2026
Department	Safe Routes to Schools Fund
Type	Capital Improvement

Description

Sidewalk installation along North Street from Main to Brief.

Sidewalk installation along Grant Street from School Street to park property.

Location



Capital Cost

Total Historical

\$210,000

FY2026 Budget

\$883,990

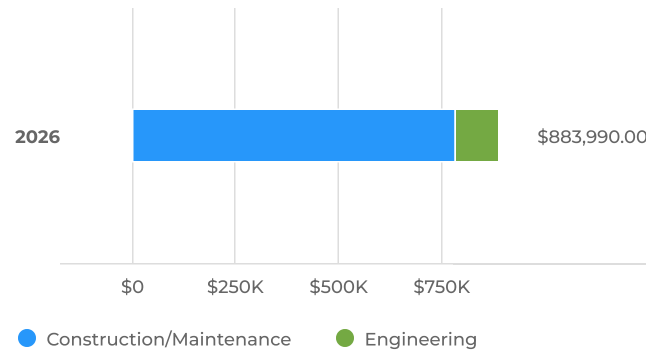
Total Budget (all years)

\$883.99K

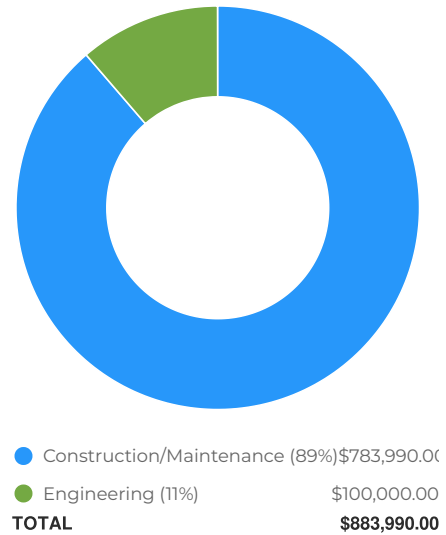
Project Total

\$1.094M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	Historical	FY2026	Total
Engineering	\$190,000	\$100,000	\$290,000
Land/Right-of-way	\$20,000	\$0	\$20,000
Construction/Maintenance	\$0	\$783,990	\$783,990
Total	\$210,000	\$883,990	\$1,093,990



Funding Sources

Total Historical

\$210,000

FY2026 Budget

\$883,990

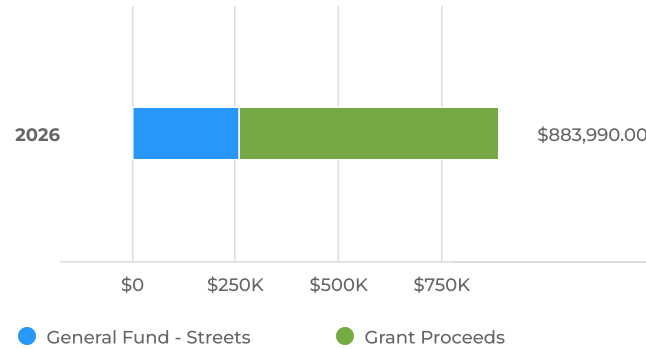
Total Budget (all years)

\$883.99K

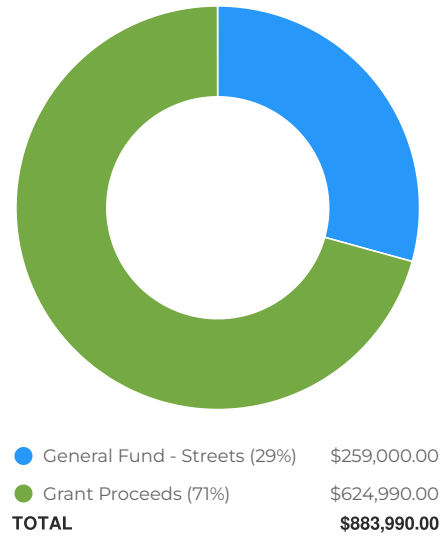
Project Total

\$1.094M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
Grant Proceeds	\$0	\$624,990	\$624,990
General Fund - Streets	\$210,000	\$259,000	\$469,000
Total	\$210,000	\$883,990	\$1,093,990



SEWER FUND REQUESTS



Sewer Liftstation PLCs Improvements

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Sewer Fund
Type	Capital Improvement

Description

Liftstation PLCs Improvements Phase I & II

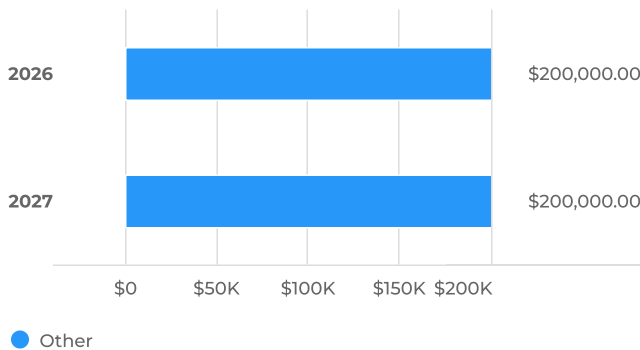
Details

Type of Project	Improvement
-----------------	-------------

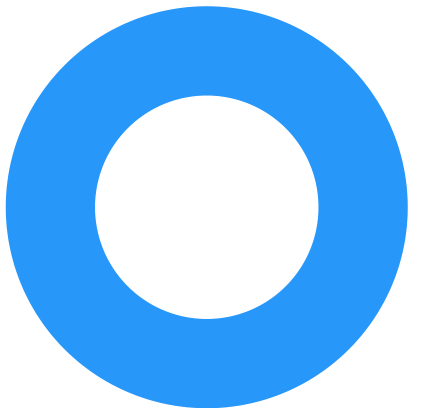
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$200,000	\$400K	\$400K

Capital Cost by Year



Capital Cost for Budgeted Years



TOTAL \$400,000.00

Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Other	\$200,000	\$200,000	\$400,000
Total	\$200,000	\$200,000	\$400,000



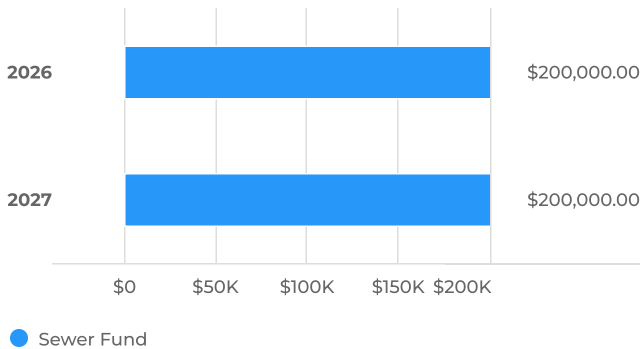
Funding Sources

FY2026 Budget
\$200,000

Total Budget (all years)
\$400K

Project Total
\$400K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2026	FY2027	Total
Sewer Fund	\$200,000	\$200,000	\$400,000
Total	\$200,000	\$200,000	\$400,000

Sewer Main CIPP Lining

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Sewer Fund
Type	Capital Improvement

Description

CIPP Lining Sewer Mains

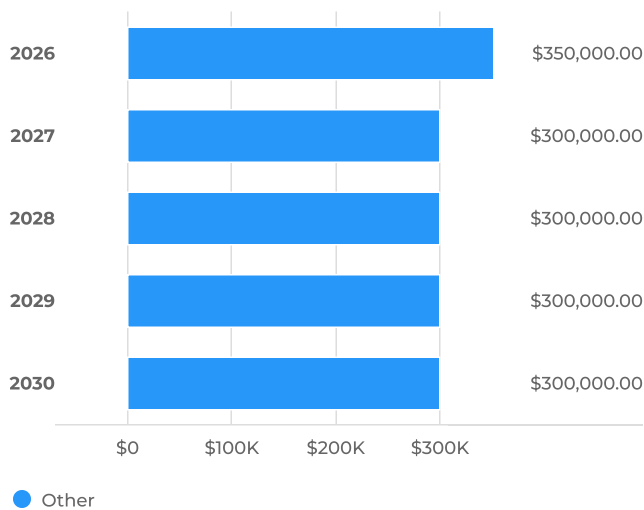
Details

Type of Project	Improvement
-----------------	-------------

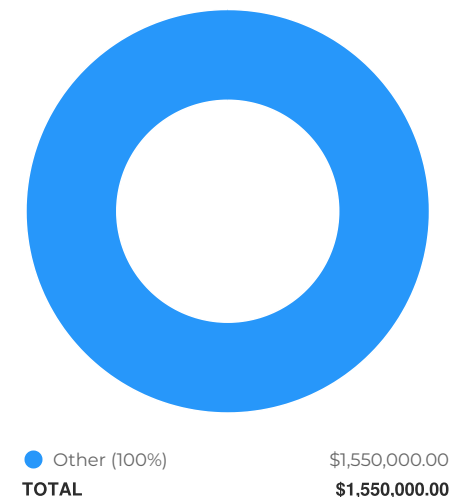
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$350,000	\$350,000	\$1.55M	\$1.9M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

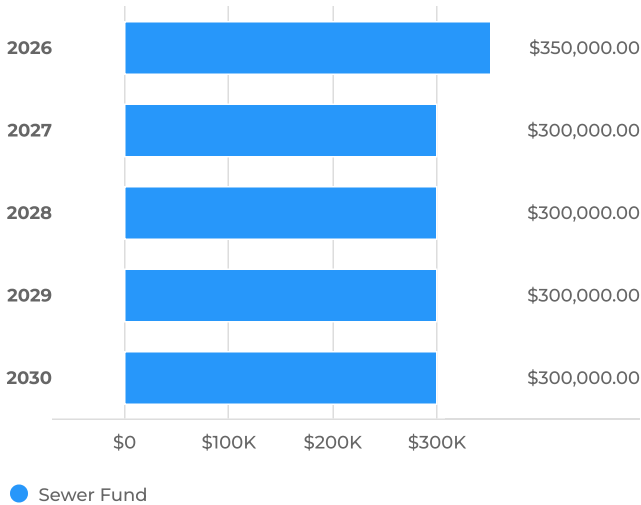
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Other	\$350,000	\$350,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,900,000
Total	\$350,000	\$350,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,900,000



Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$350,000	\$350,000	\$1.55M	\$1.9M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown							
Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Sewer Fund	\$350,000	\$350,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,900,000
Total	\$350,000	\$350,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,900,000



WWTP Excess Flow Bank Improvements

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Sewer Fund
Type	Capital Improvement

Description

Dredge and Reshape the Excess Flow Basin

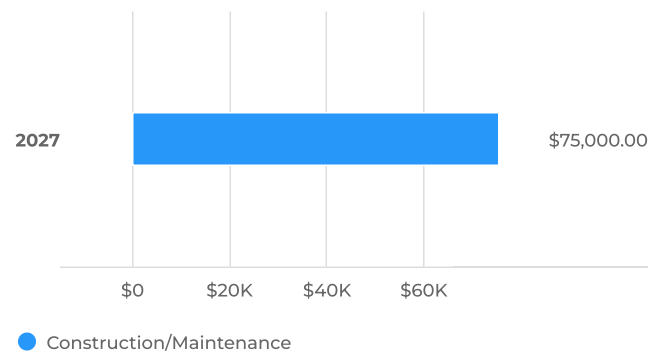
Details

Type of Project	Improvement
-----------------	-------------

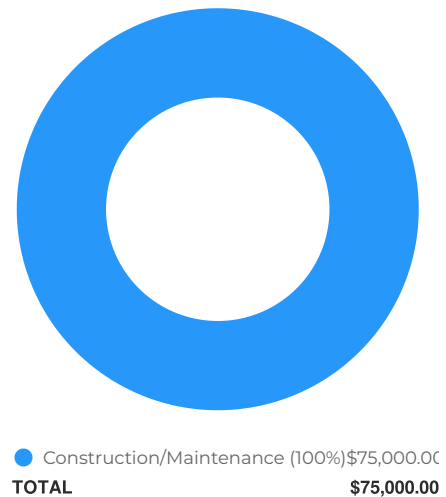
Capital Cost

Total Budget (all years)	Project Total
\$75K	\$75K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	Total
Construction/Maintenance	\$75,000	\$75,000
Total	\$75,000	\$75,000

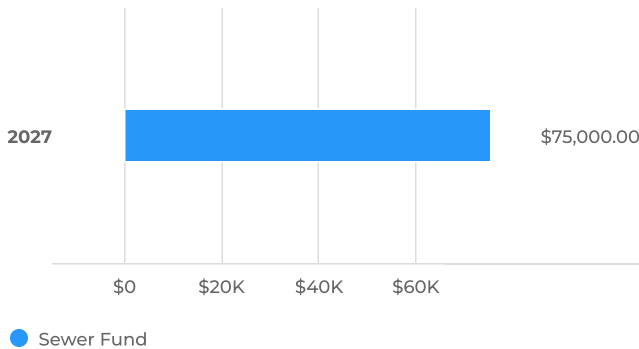


Funding Sources

Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
Sewer Fund	\$75,000	\$75,000
Total	\$75,000	\$75,000



WWTP PLC Improvements

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Sewer Fund
Type	Capital Improvement

Description

Upgrade PLCs at the Wastewater Treatment Facility

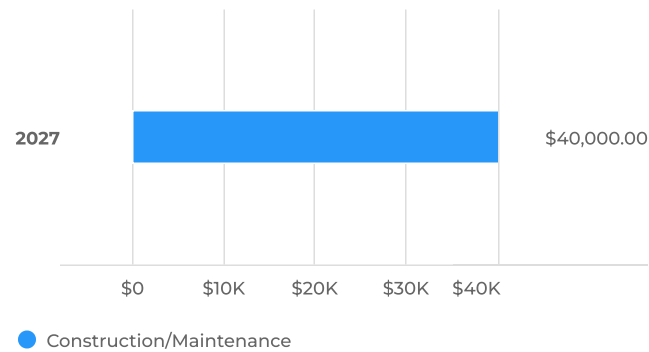
Details

Type of Project	Improvement
-----------------	-------------

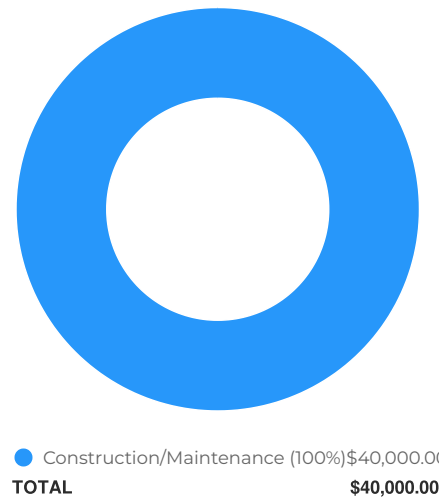
Capital Cost

Total Budget (all years)	Project Total
\$40K	\$40K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	Total
Construction/Maintenance	\$40,000	\$40,000
Total	\$40,000	\$40,000

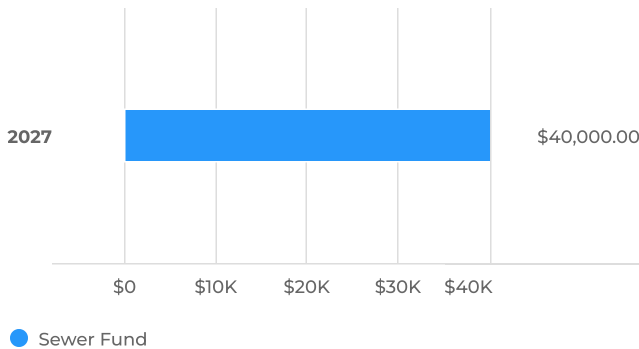


Funding Sources

Total Budget (all years)
\$40K

Project Total
\$40K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
Sewer Fund	\$40,000	\$40,000
Total	\$40,000	\$40,000



WWTP SCADA System Migration

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Sewer Fund
Type	Capital Improvement

Description

Wastewater SCADA System Migration

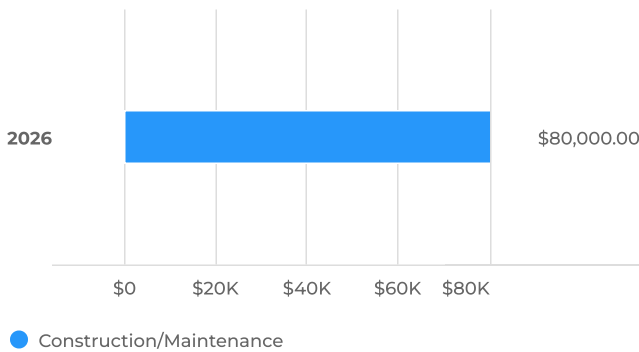
Details

Type of Project	Improvement
-----------------	-------------

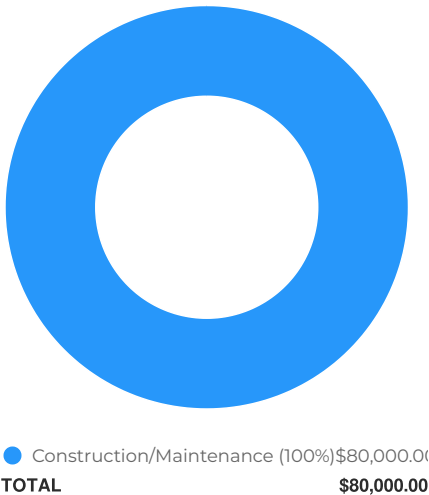
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$80,000	\$80K	\$180K

Capital Cost by Year



Capital Cost for Budgeted Years



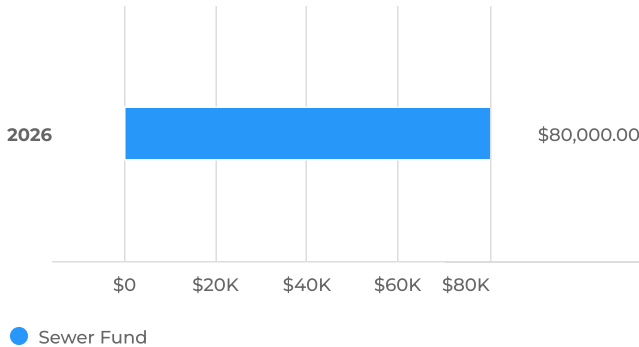
Capital Cost Breakdown			
Capital Cost	Historical	FY2026	Total
Construction/Maintenance	\$100,000	\$80,000	\$180,000
Total	\$100,000	\$80,000	\$180,000



Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$80,000	\$80K	\$180K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	Historical	FY2026	Total
Sewer Fund	\$100,000	\$80,000	\$180,000
Total	\$100,000	\$80,000	\$180,000



WWTP Self Cleaning Strainer Not Pot Water

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Sewer Fund
Type	Capital Improvement

Description

Replace not pot water self-cleaning strainer

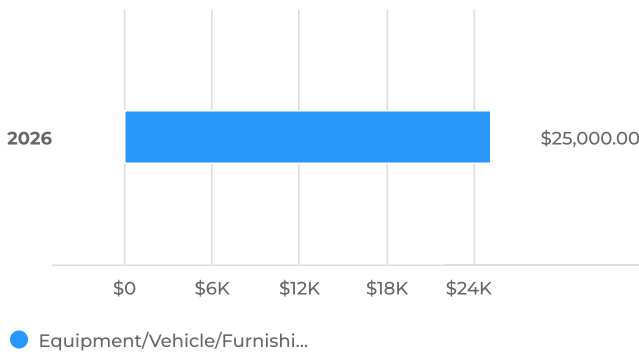
Details

Type of Project	New Construction
-----------------	------------------

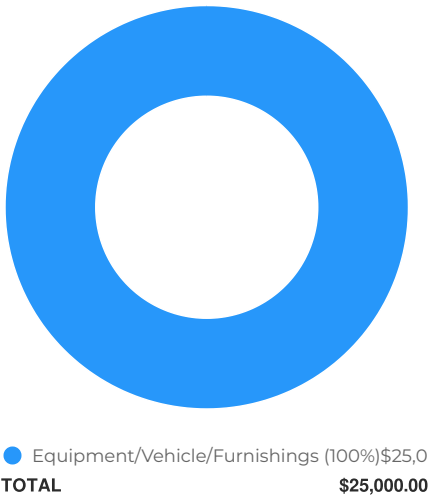
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$25,000	\$25K	\$25K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Equipment/Vehicle/Furnishings	\$25,000	\$25,000
Total	\$25,000	\$25,000



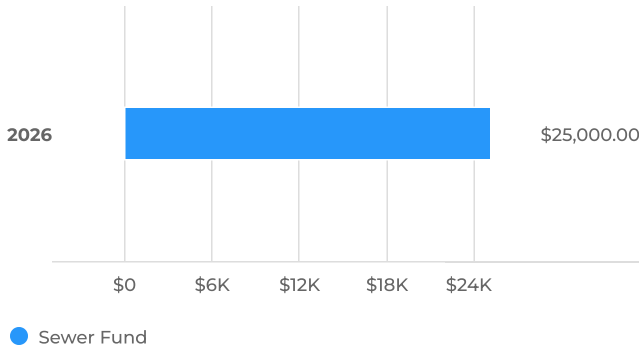
Funding Sources

FY2026 Budget
\$25,000

Total Budget (all years)
\$25K

Project Total
\$25K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
Sewer Fund	\$25,000	\$25,000
Total	\$25,000	\$25,000



STORMWATER MANAGEMENT REQUESTS



Ditch Grading

Overview

Request Owner	Dennis Carr, City Engineer
Department	Stormwater Management
Type	Capital Improvement

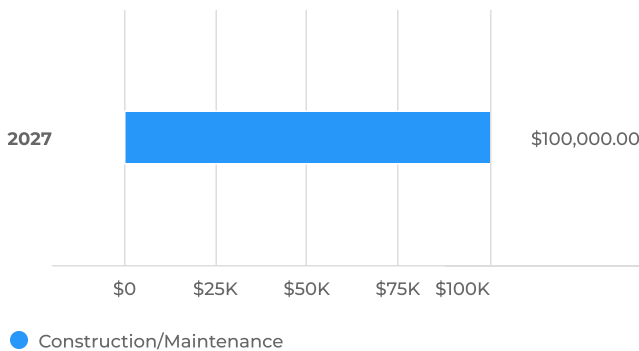
Description

The City performed a ditch grading contract in the Felkers and Beverly Manner Areas in 2023. This project would continue along our rural street section roadways around the City.

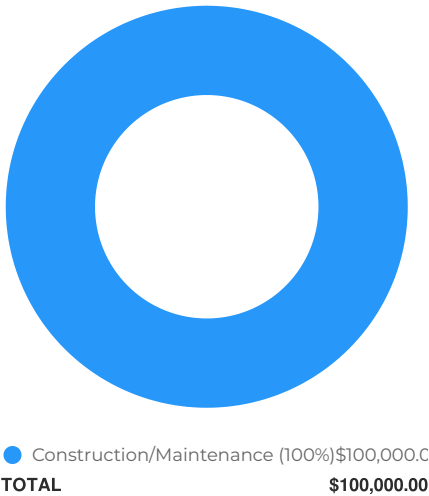
Capital Cost

Total Budget (all years)	Project Total
\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2027	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000

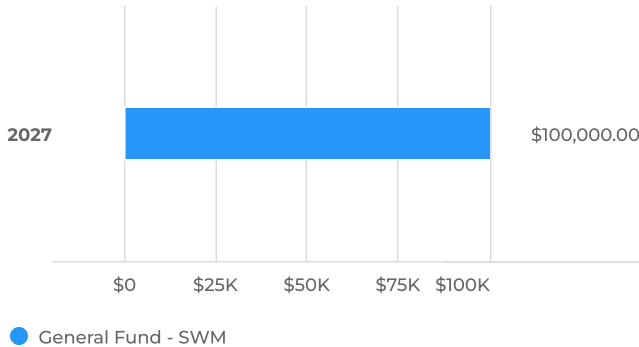


Funding Sources

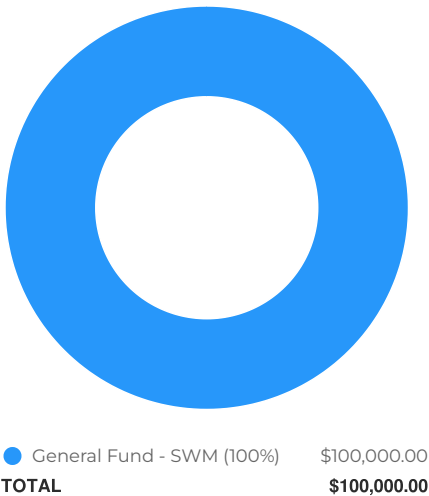
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
General Fund - SWM	\$100,000	\$100,000
Total	\$100,000	\$100,000



Plaza Concrete Ditch Repair

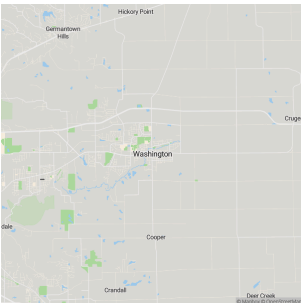
Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2024
Est. Completion Date	12/31/2024
Department	Stormwater Management
Type	Capital Improvement

Description

The concrete ditch along the south side of Sunnyland Plaza has deteriorated and heaved and is in need of repair.

Location



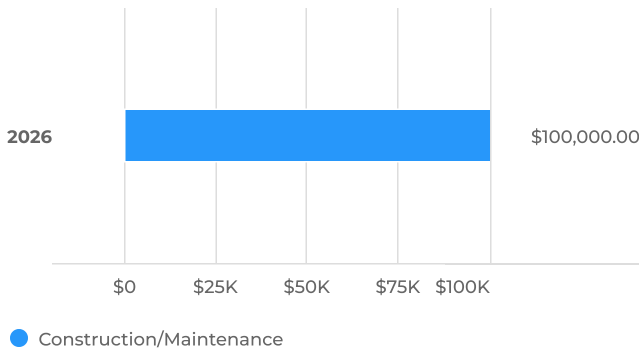
Capital Cost

FY2026 Budget
\$100,000

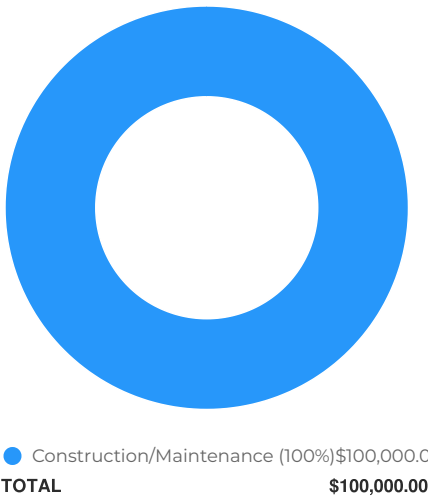
Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000



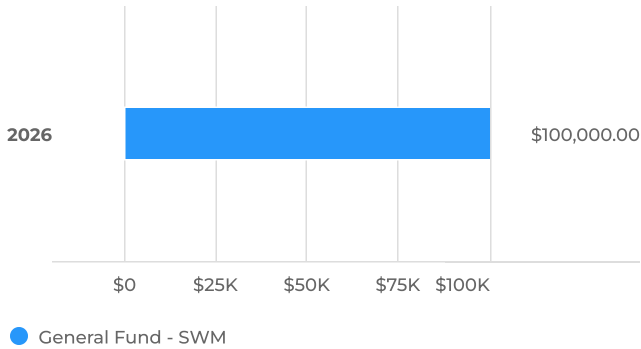
Funding Sources

FY2026 Budget
\$100,000

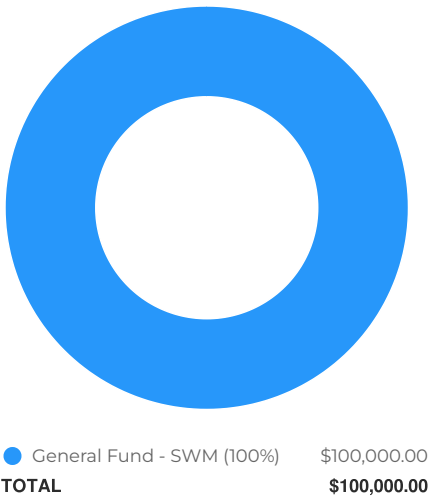
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
General Fund - SWM	\$100,000	\$100,000
Total	\$100,000	\$100,000



Washington Estates Drainage Pond and Elgin Extension

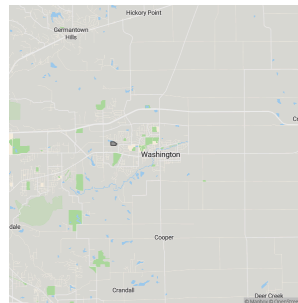
Overview

Request Owner	Dennis Carr, City Engineer
Department	Stormwater Management
Type	Capital Improvement

Description

Reconstruction of the drainage infrastructure for Washington Estates as identified in the Citywide Stormwater Report Regional Basin C. This project also includes the extension of Elgin in exchange for the Joos property.

Location



Benefit to Community

The pond on this property would help reduce the flood impacts for the Washington Estates subdivision and keep the 100-year rain event from surrounding homes.



Capital Cost

FY2026 Budget

\$250,000

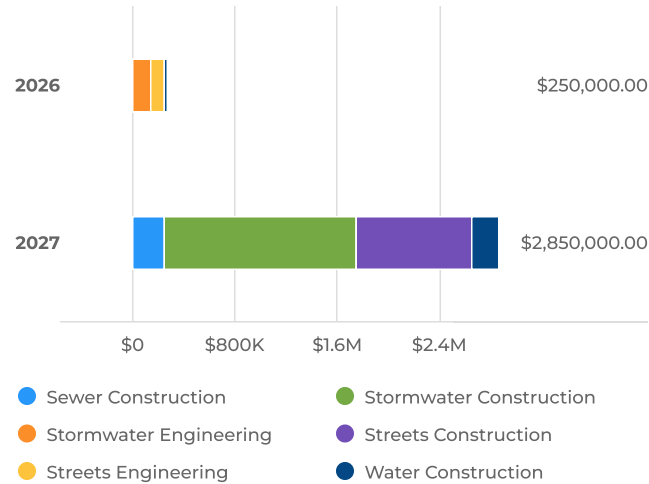
Total Budget (all years)

\$3.1M

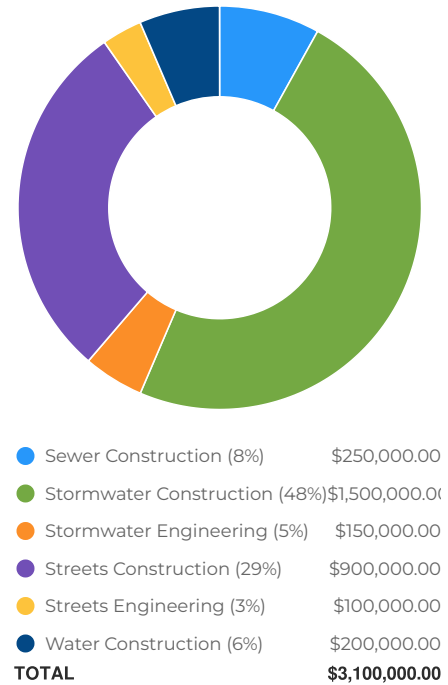
Project Total

\$3.1M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Streets Engineering	\$100,000	\$0	\$100,000
Stormwater Engineering	\$150,000	\$0	\$150,000
Water Construction	\$0	\$200,000	\$200,000
Sewer Construction	\$0	\$250,000	\$250,000
Streets Construction	\$0	\$900,000	\$900,000
Stormwater Construction	\$0	\$1,500,000	\$1,500,000
Total	\$250,000	\$2,850,000	\$3,100,000



Funding Sources

FY2026 Budget

\$250,000

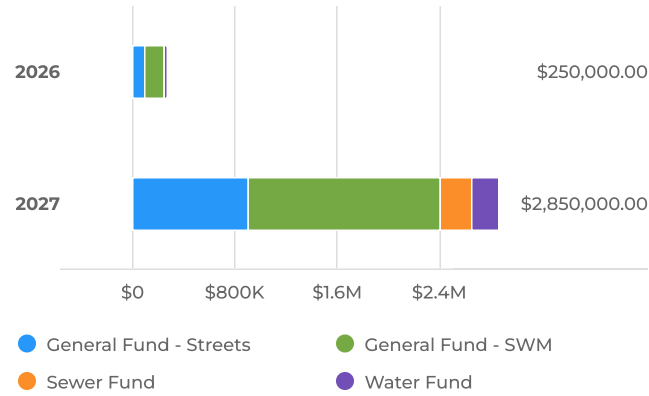
Total Budget (all years)

\$3.1M

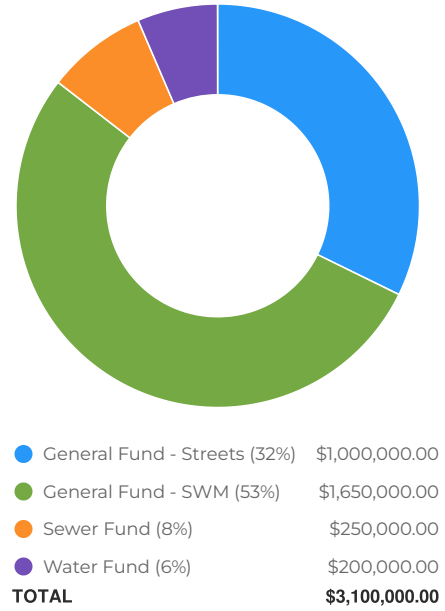
Project Total

\$3.1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Water Fund	\$0	\$200,000	\$200,000
Sewer Fund	\$0	\$250,000	\$250,000
General Fund - Streets	\$100,000	\$900,000	\$1,000,000
General Fund - SWM	\$150,000	\$1,500,000	\$1,650,000
Total	\$250,000	\$2,850,000	\$3,100,000



STORMWATER MANAGEMENT CAPITAL PROJ. FUND REQUESTS



Grandyle Drainage Priority Project C

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2025
Est. Completion Date	09/01/2025
Department	Stormwater Management Capital Proj. Fund
Type	Capital Improvement

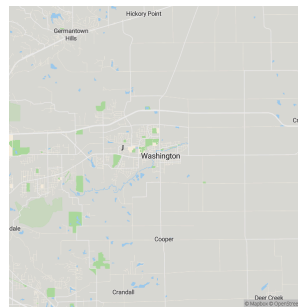
Description

Reconstruction of the storm sewer for parts of Grandyle as identified in the Citywide Stormwater Report Project C.

Details

Type of Project	Refurbishment
-----------------	---------------

Location



Benefit to Community

This project will assist in redirecting some of the stormwater flow from the Gilman/Flossmoor sewer. This should reduce some of the impact to this area during rain events.



Capital Cost

FY2026 Budget

\$522,500

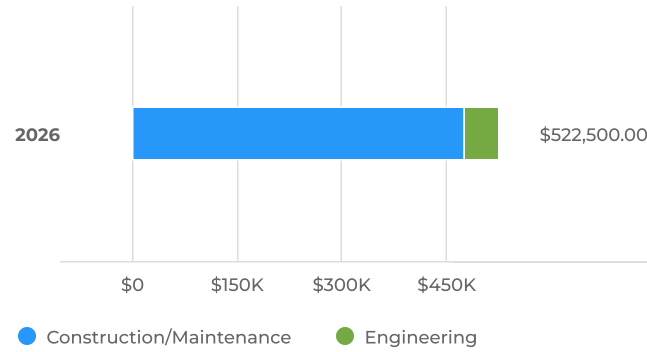
Total Budget (all years)

\$522.5K

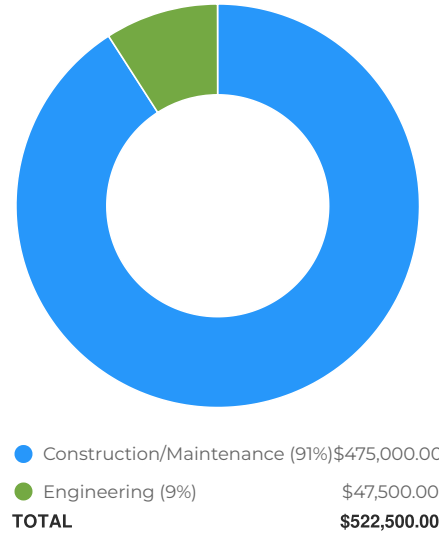
Project Total

\$522.5K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

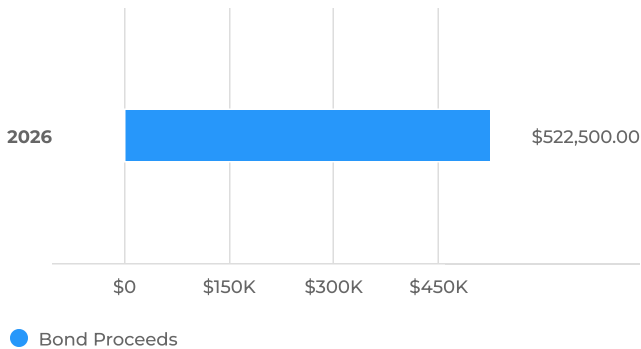
Capital Cost	FY2026	Total
Engineering	\$47,500	\$47,500
Construction/Maintenance	\$475,000	\$475,000
Total	\$522,500	\$522,500



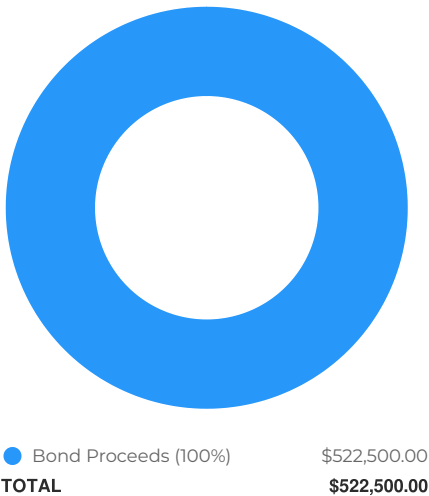
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$522,500	\$522.5K	\$522.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
Bond Proceeds	\$522,500	\$522,500
Total	\$522,500	\$522,500



NE Square Drainage Priority Project L

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2024
Est. Completion Date	09/01/2024
Department	Stormwater Management Capital Proj. Fund
Type	Capital Improvement

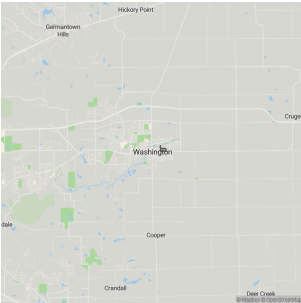
Description

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

Details

Type of Project	Refurbishment
-----------------	---------------

Location



Capital Cost

Total Historical

\$1,375,000

FY2026 Budget

\$1,375,000

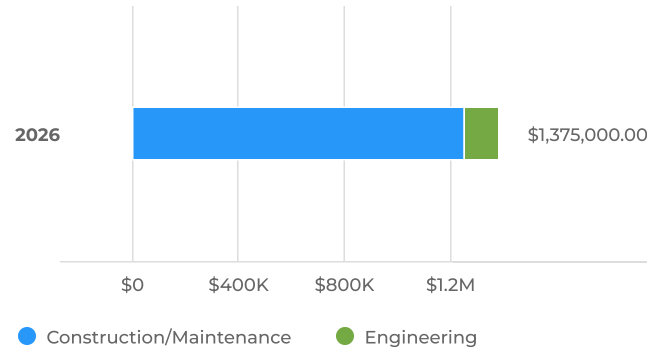
Total Budget (all years)

\$1.375M

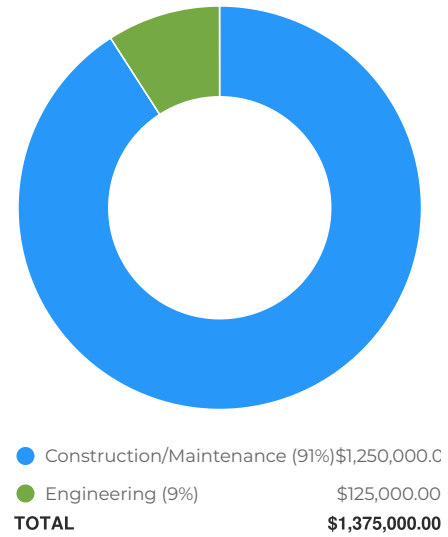
Project Total

\$2.75M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

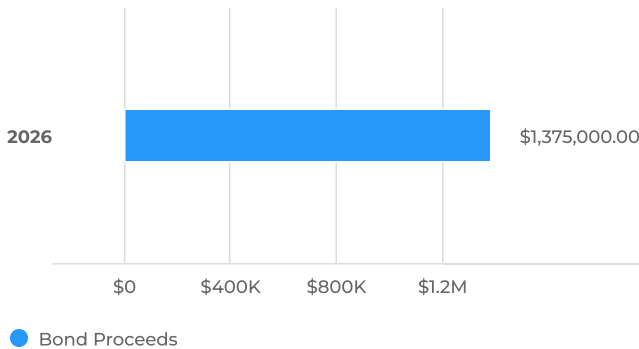
Capital Cost	Historical	FY2026	Total
Engineering	\$125,000	\$125,000	\$250,000
Construction/Maintenance	\$1,250,000	\$1,250,000	\$2,500,000
Total	\$1,375,000	\$1,375,000	\$2,750,000



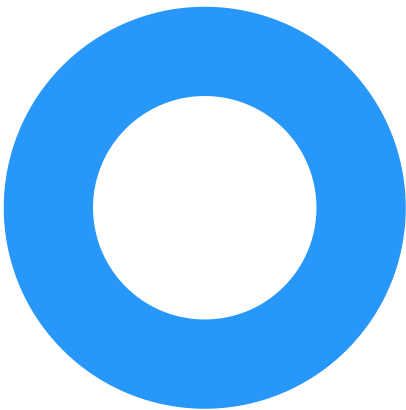
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$1,375,000	\$1,375,000	\$1.375M	\$2.75M

Funding Sources by Year



Funding Sources for Budgeted Years



● Bond Proceeds (100%)	\$1,375,000.00
TOTAL	\$1,375,000.00

Funding Sources Breakdown			
Funding Sources	Historical	FY2026	Total
Bond Proceeds	\$1,375,000	\$1,375,000	\$2,750,000
Total	\$1,375,000	\$1,375,000	\$2,750,000



North Rolling Meadows Drainage Priority Projects A & B

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2025
Est. Completion Date	09/01/2025
Department	Stormwater Management Capital Proj. Fund
Type	Capital Improvement

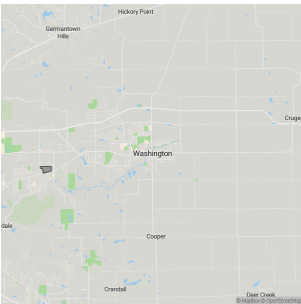
Description

Reconstruction of the storm sewer for parts of Northridge and Meadowview as identified in the Citywide Stormwater Report Projects A&B.

Details

Type of Project	Refurbishment
-----------------	---------------

Location



Benefit to Community

This project will aid in reducing the stormwater impacts to the North Rolling Meadows Subdivision during rain events.

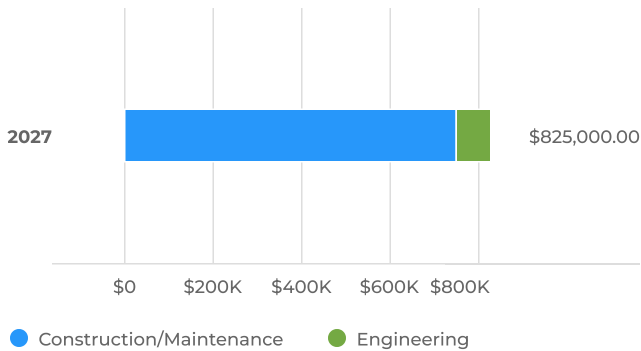


Capital Cost

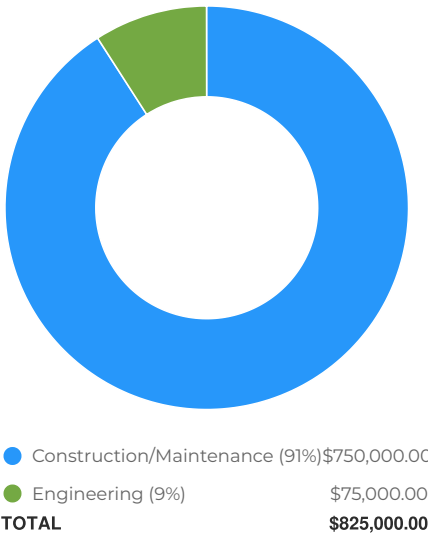
Total Budget (all years)
\$825K

Project Total
\$825K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2027	Total
Engineering	\$75,000	\$75,000
Construction/Maintenance	\$750,000	\$750,000
Total	\$825,000	\$825,000

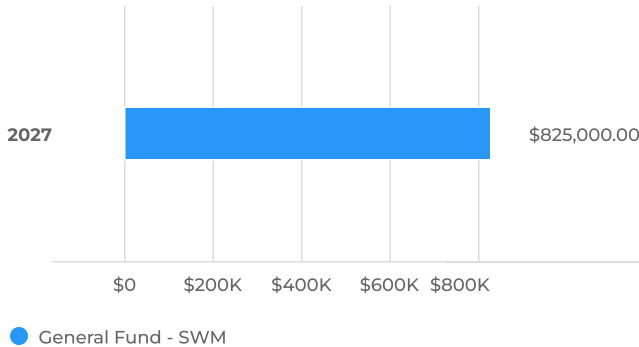


Funding Sources

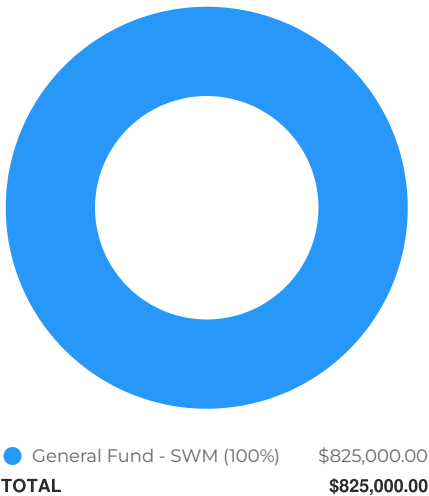
Total Budget (all years)
\$825K

Project Total
\$825K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
General Fund - SWM	\$825,000	\$825,000
Total	\$825,000	\$825,000



SE Square Drainage Priority Project K

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2024
Est. Completion Date	09/01/2024
Department	Stormwater Management Capital Proj. Fund
Type	Capital Improvement

Description

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

Details

Type of Project	Refurbishment
-----------------	---------------



Capital Cost

Total Historical

\$1,925,000

FY2026 Budget

\$2,102,500

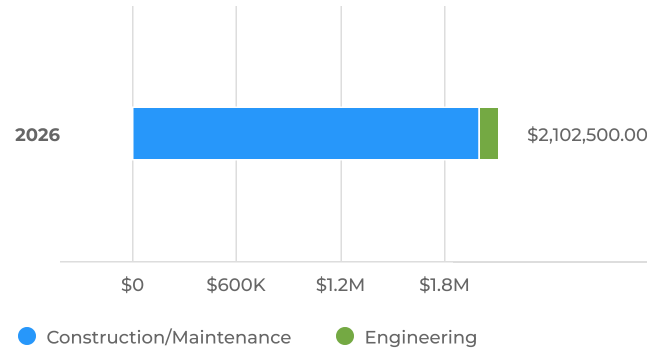
Total Budget (all years)

\$2.103M

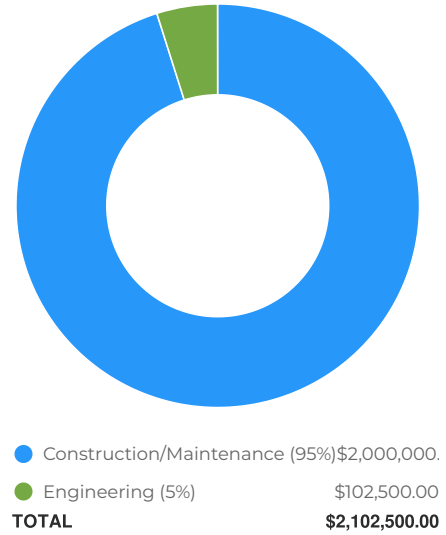
Project Total

\$4.028M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

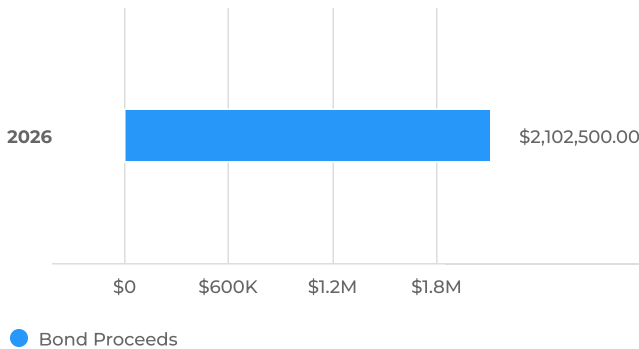
Capital Cost	Historical	FY2026	Total
Engineering	\$175,000	\$102,500	\$277,500
Construction/Maintenance	\$1,750,000	\$2,000,000	\$3,750,000
Total	\$1,925,000	\$2,102,500	\$4,027,500



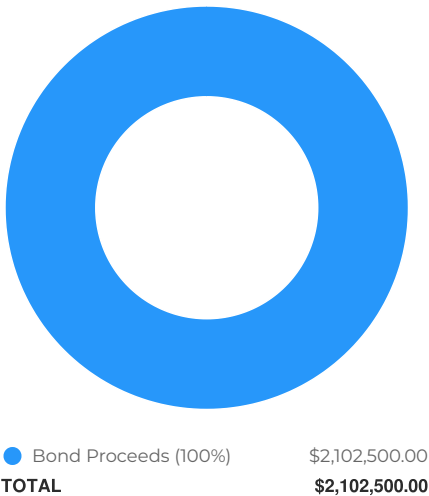
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$1,925,000	\$2,102,500	\$2.103M	\$4.028M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	Historical	FY2026	Total
Bond Proceeds	\$1,925,000	\$2,102,500	\$4,027,500
Total	\$1,925,000	\$2,102,500	\$4,027,500



STREETS REQUESTS



Alley and Street Repaving Projects

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Streets
Type	Capital Improvement

Description

Mill and overlay the following alleys and streets

N/S Alley Between S. High/S. Elm from E. Holland to Walnut - 225 Tons

Brief Street - 250 Tons

West Jefferson Street Stub off Elgin Ave. - 180 Tons

Nofsinger from Cruger to Cul-de-sac - 650 tons

Details

Type of Project	Resurface Current Road
-----------------	------------------------



Capital Cost

FY2026 Budget

\$135,000

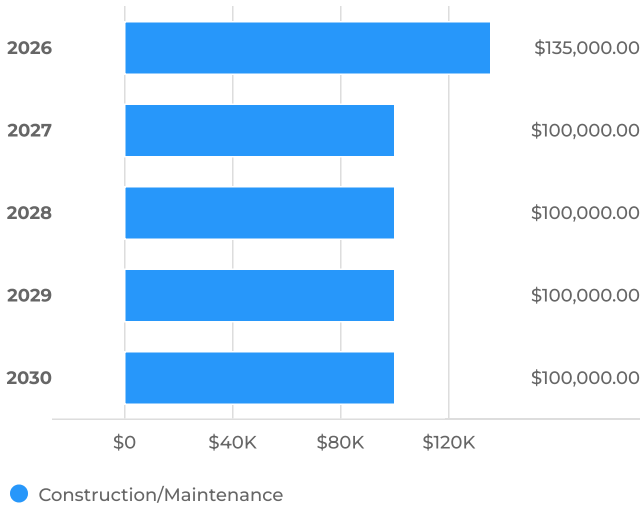
Total Budget (all years)

\$535K

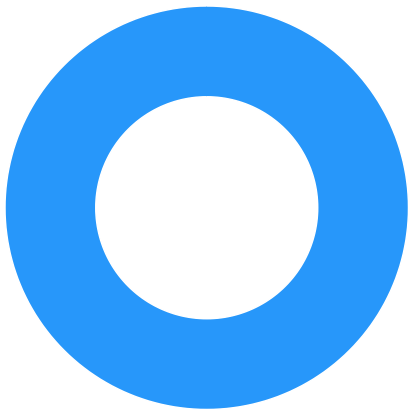
Project Total

\$535K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction/Maintenance (100%)\$535,000.C
TOTAL **\$535,000.00**

Capital Cost Breakdown						
Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$135,000	\$100,000	\$100,000	\$100,000	\$100,000	\$535,000
Total	\$135,000	\$100,000	\$100,000	\$100,000	\$100,000	\$535,000



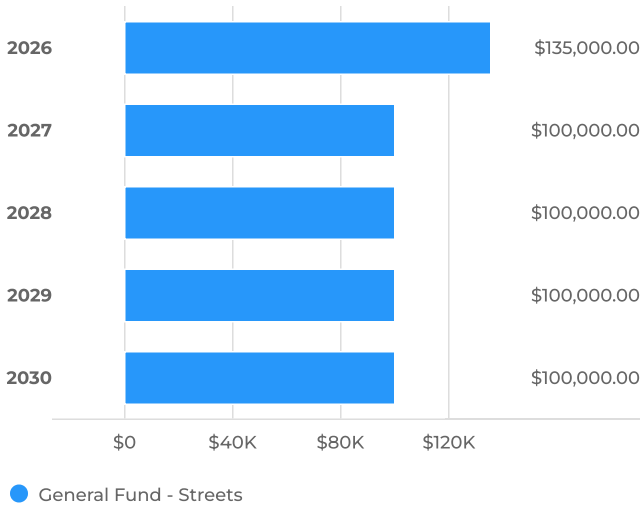
Funding Sources

FY2026 Budget
\$135,000

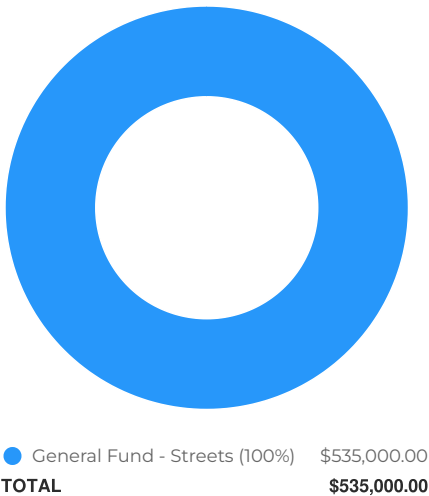
Total Budget (all years)
\$535K

Project Total
\$535K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Fund - Streets	\$135,000	\$100,000	\$100,000	\$100,000	\$100,000	\$535,000
Total	\$135,000	\$100,000	\$100,000	\$100,000	\$100,000	\$535,000



Devonshire Roadway Construction

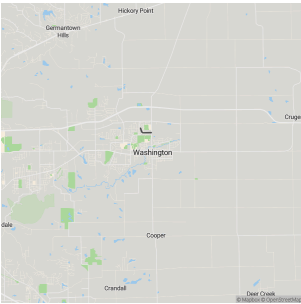
Overview

Request Owner	Dennis Carr, City Engineer
Department	Streets
Type	Capital Improvement

Description

Reconstruction of the roadway, watermain, and sanitary sewer for Devonshire Road from Main Street to Westminster.

Location



Capital Cost

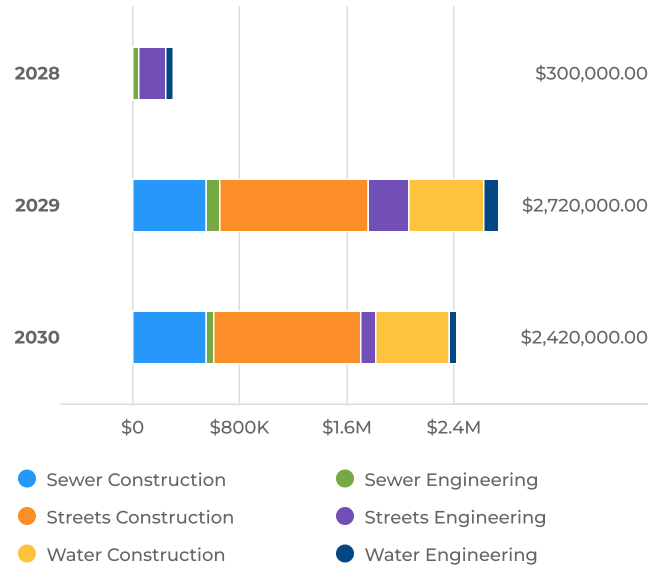
Total Budget (all years)

\$5.44M

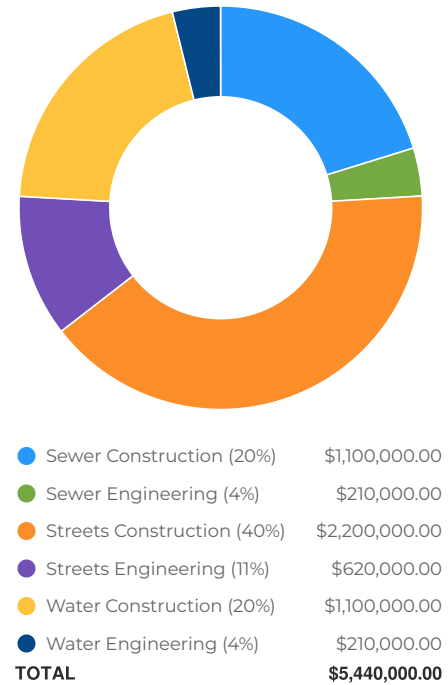
Project Total

\$5.44M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2028	FY2029	FY2030	Total
Water Engineering	\$50,000	\$105,000	\$55,000	\$210,000
Sewer Engineering	\$50,000	\$105,000	\$55,000	\$210,000
Streets Engineering	\$200,000	\$310,000	\$110,000	\$620,000
Water Construction	\$0	\$550,000	\$550,000	\$1,100,000
Sewer Construction	\$0	\$550,000	\$550,000	\$1,100,000
Streets Construction	\$0	\$1,100,000	\$1,100,000	\$2,200,000
Total	\$300,000	\$2,720,000	\$2,420,000	\$5,440,000



Funding Sources

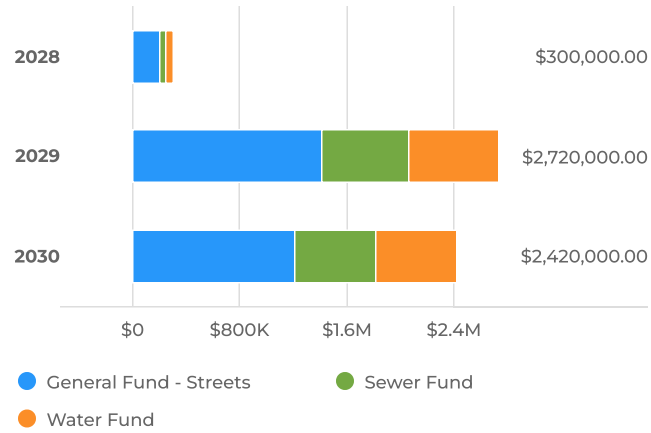
Total Budget (all years)

\$5.44M

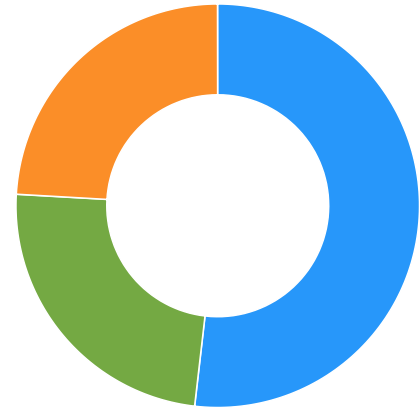
Project Total

\$5.44M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund - Streets (52%) \$2,820,000.00
 Sewer Fund (24%) \$1,310,000.00
 Water Fund (24%) \$1,310,000.00
TOTAL \$5,440,000.00

Funding Sources Breakdown

Funding Sources	FY2028	FY2029	FY2030	Total
Water Fund	\$50,000	\$655,000	\$605,000	\$1,310,000
Sewer Fund	\$50,000	\$655,000	\$605,000	\$1,310,000
General Fund - Streets	\$200,000	\$1,410,000	\$1,210,000	\$2,820,000
Total	\$300,000	\$2,720,000	\$2,420,000	\$5,440,000



Jefferson Street Bridge Repl.

Overview

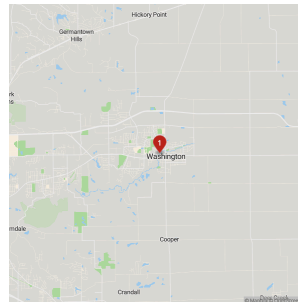
Request Owner	Dennis Carr, City Engineer
Department	Streets
Type	Capital Improvement

Description

Replacement of the Jefferson Street Bridge. The Jefferson Street bridge is reaching its projected end of life expectancy and is beginning to show significant deteriorating in its substructure. This bridge could be a part of the detour route for the Business 24 reconstruction project, so it would be best to not have this construction at the same time as Business 24.

The City applied for Special Bridge Funds that would fund a large portion of the construction if selected.

Location



Capital Cost

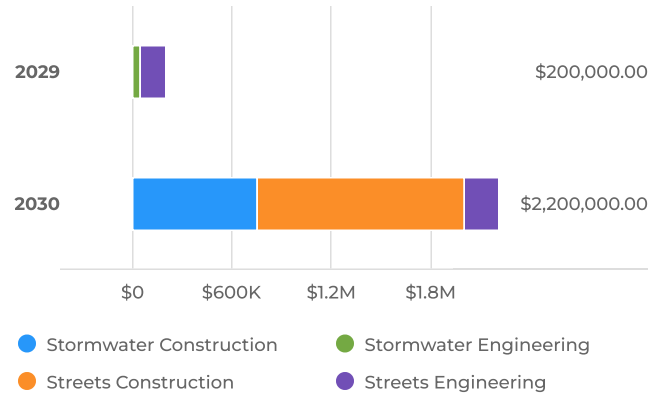
Total Budget (all years)

\$2.4M

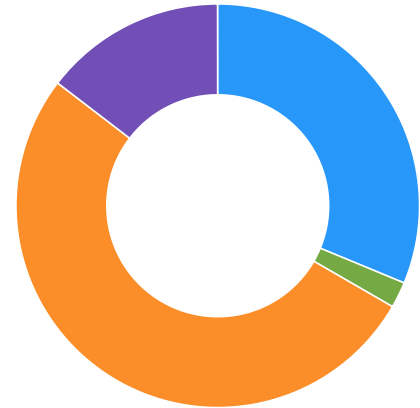
Project Total

\$2.4M

Capital Cost by Year



Capital Cost for Budgeted Years



Stormwater Construction (31%)	\$750,000.00
Stormwater Engineering (2%)	\$50,000.00
Streets Construction (52%)	\$1,250,000.00
Streets Engineering (15%)	\$350,000.00
TOTAL	\$2,400,000.00

Capital Cost Breakdown

Capital Cost	FY2029	FY2030	Total
Streets Engineering	\$150,000	\$200,000	\$350,000
Stormwater Engineering	\$50,000	\$0	\$50,000
Streets Construction	\$0	\$1,250,000	\$1,250,000
Stormwater Construction	\$0	\$750,000	\$750,000
Total	\$200,000	\$2,200,000	\$2,400,000



Funding Sources

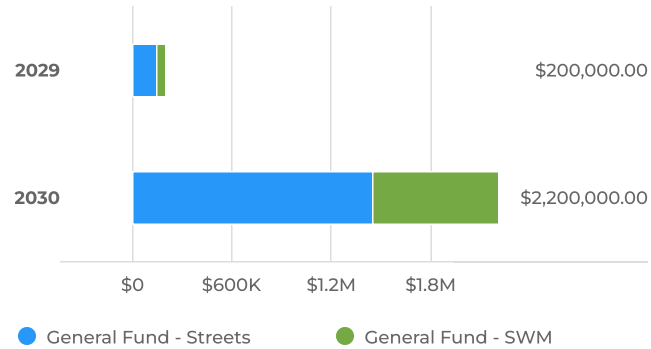
Total Budget (all years)

\$2.4M

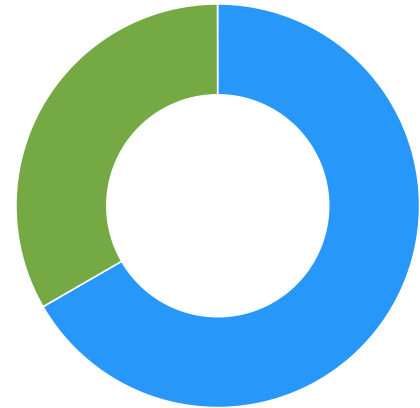
Project Total

\$2.4M

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund - Streets (67%) \$1,600,000.00
 ● General Fund - SWM (33%) \$800,000.00
TOTAL \$2,400,000.00

Funding Sources Breakdown

Funding Sources	FY2029	FY2030	Total
General Fund - Streets	\$150,000	\$1,450,000	\$1,600,000
General Fund - SWM	\$50,000	\$750,000	\$800,000
Total	\$200,000	\$2,200,000	\$2,400,000



Jefferson Street Bridge Replacement

Overview

Request Owner	Dennis Carr, City Engineer
Department	Streets
Type	Capital Improvement

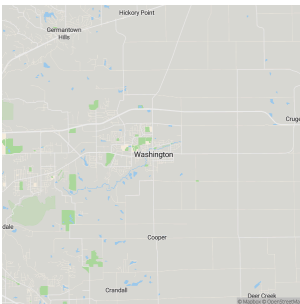
Description

Reconstructing the Jefferson Street Bridge

Details

Type of Project	Other
-----------------	-------

Location



Capital Cost

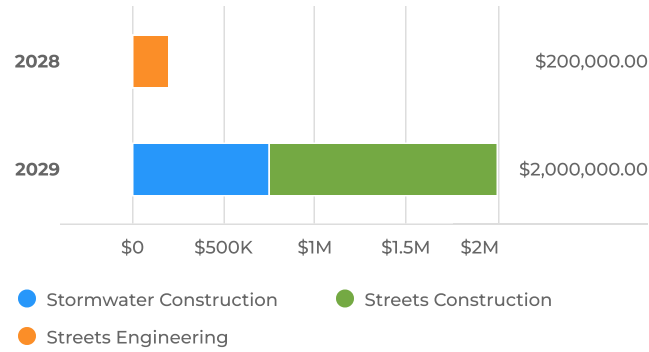
Total Budget (all years)

\$2.2M

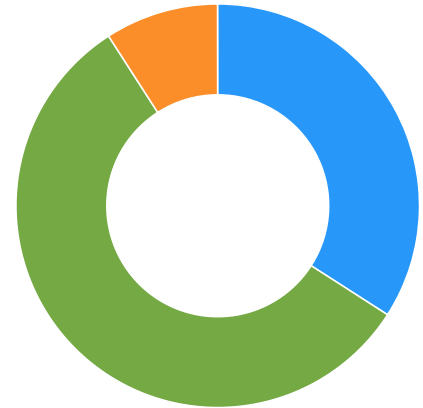
Project Total

\$2.2M

Capital Cost by Year



Capital Cost for Budgeted Years



● Stormwater Construction (34%) \$750,000.00
 ● Streets Construction (57%) \$1,250,000.00
 ● Streets Engineering (9%) \$200,000.00
TOTAL \$2,200,000.00

Capital Cost Breakdown

Capital Cost	FY2028	FY2029	Total
Streets Engineering	\$200,000	\$0	\$200,000
Streets Construction	\$0	\$1,250,000	\$1,250,000
Stormwater Construction	\$0	\$750,000	\$750,000
Total	\$200,000	\$2,000,000	\$2,200,000



Funding Sources

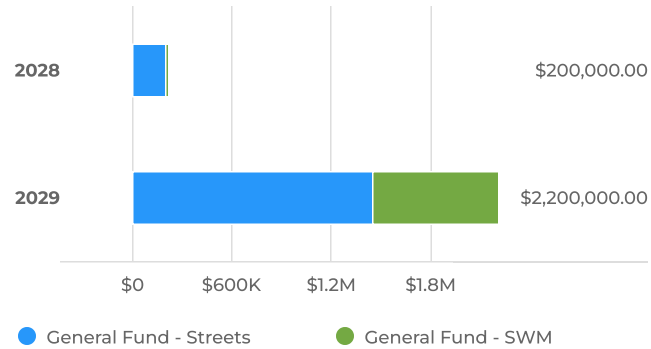
Total Budget (all years)

\$2.4M

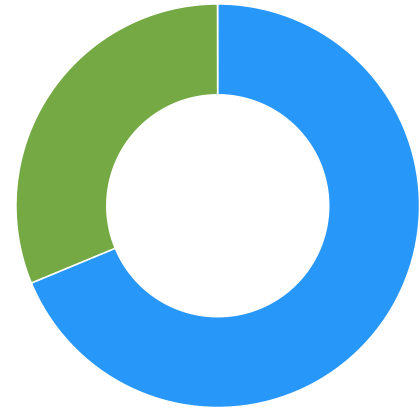
Project Total

\$2.4M

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund - Streets (69%)	\$1,650,000.00
● General Fund - SWM (31%)	\$750,000.00
TOTAL	\$2,400,000.00

Funding Sources Breakdown

Funding Sources	FY2028	FY2029	Total
General Fund - Streets	\$200,000	\$1,450,000	\$1,650,000
General Fund - SWM	\$0	\$750,000	\$750,000
Total	\$200,000	\$2,200,000	\$2,400,000



Kern Rd. Mill and Overlay

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2026
Est. Completion Date	11/30/2026
Department	Streets
Type	Capital Improvement

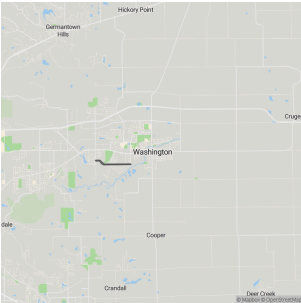
Description

Mill and overlay Kern Road from Cummings to Wilmor.

Details

Type of Project	Resurface Current Road
-----------------	------------------------

Location



Benefit to Community

Kern Road is the major collector that services a significant portion of the population.

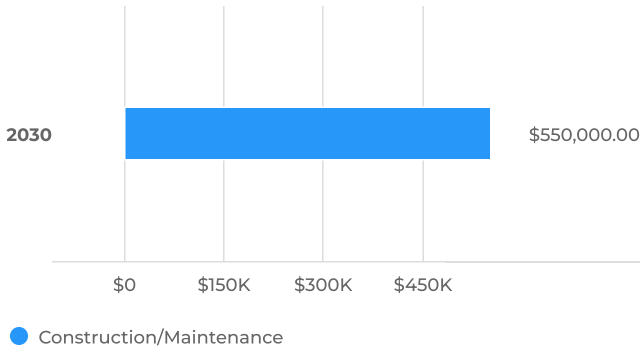


Capital Cost

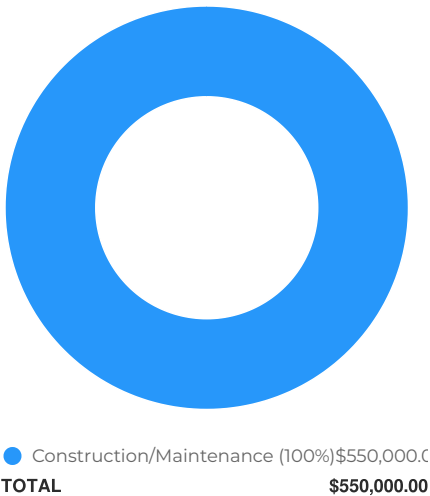
Total Budget (all years)
\$550K

Project Total
\$550K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2030	Total
Construction/Maintenance	\$550,000	\$550,000
Total	\$550,000	\$550,000

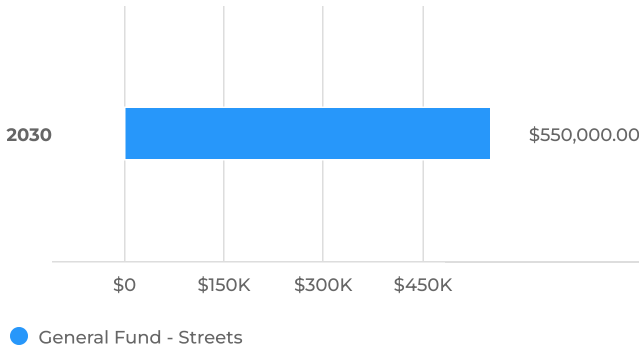


Funding Sources

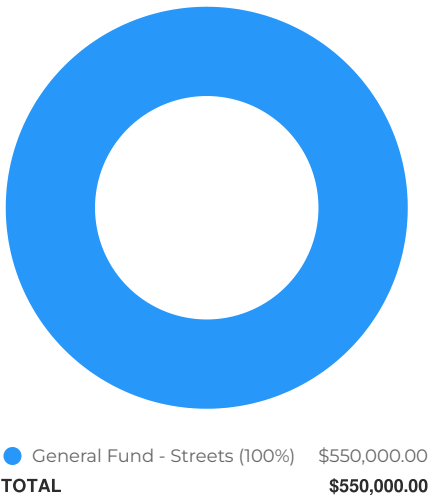
Total Budget (all years)
\$550K

Project Total
\$550K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2030	Total
General Fund - Streets	\$550,000	\$550,000
Total	\$550,000	\$550,000



N. Main Mill & Overlay

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	07/01/2025
Est. Completion Date	08/01/2025
Department	Streets
Type	Capital Improvement

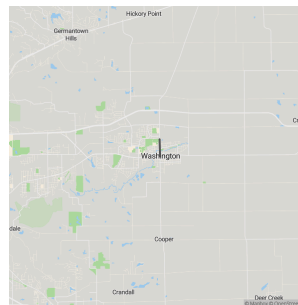
Description

Mill and overlay of N. Main from the square to the pedestrian crosswalk south of Devonshire.

Details

Type of Project	Resurface Current Road
-----------------	------------------------

Location



Benefit to Community

Main Street is one of the primary north/south roadways connecting the Bypass to Business 24.

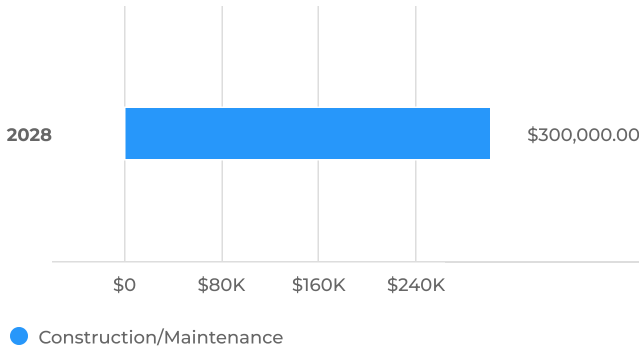


Capital Cost

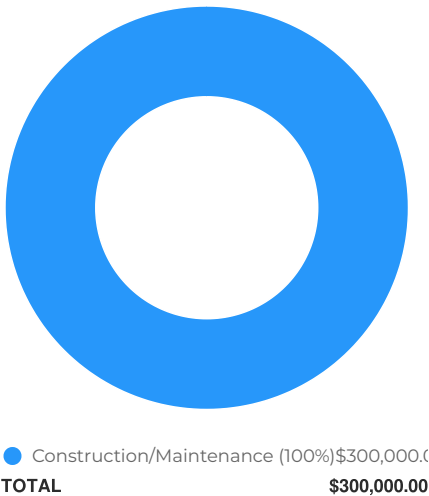
Total Budget (all years)
\$300K

Project Total
\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2028	Total
Construction/Maintenance	\$300,000	\$300,000
Total	\$300,000	\$300,000

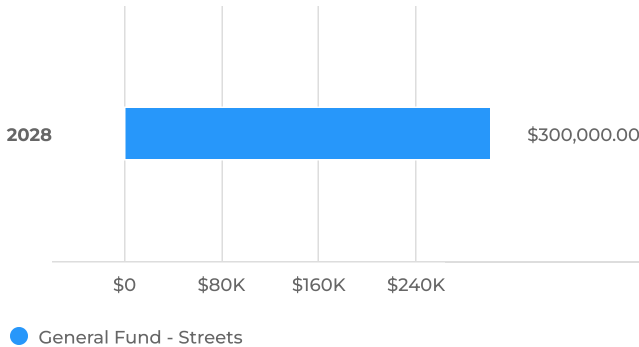


Funding Sources

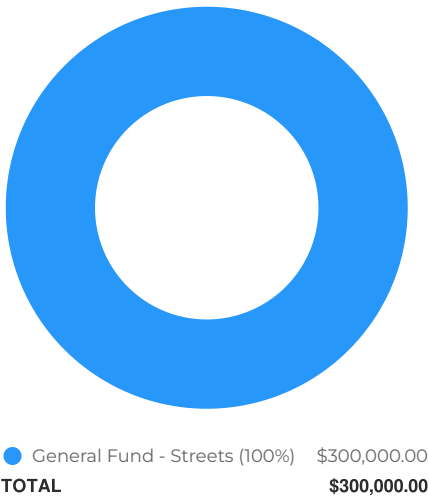
Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2028	Total
General Fund - Streets	\$300,000	\$300,000
Total	\$300,000	\$300,000

N. Main Street Bridge Repl.

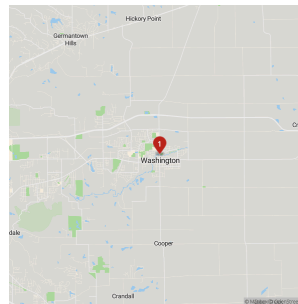
Overview

Request Owner	Dennis Carr, City Engineer
Department	Streets
Type	Capital Improvement

Description

Replacement of the N. Main Street Bridge. The N. Main Street bridge is reaching its projected end of life expectancy. This bridge will likely be a part of the detour route for the Business 24 reconstruction project, so it will need to be done before or after that project, and not during. This bridge will require a full road closure, so it would be best to not have this full closure at the same time that Devonshire is closed for reconstruction.

Location



Benefit to Community

Main Street is one of the primary north/south arterials through the City. Failure to replace the bridge could result in a bridge failure.



Capital Cost

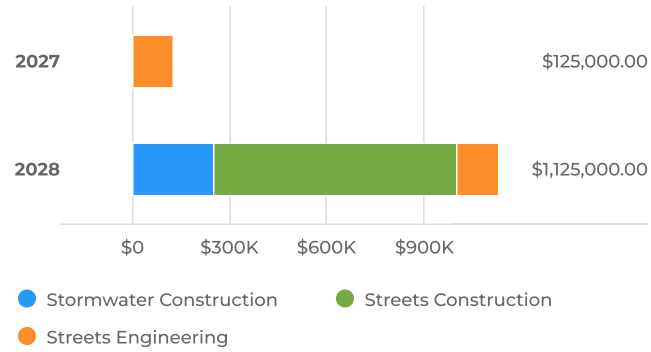
Total Budget (all years)

\$1.25M

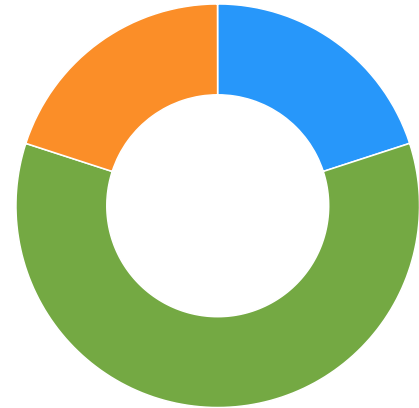
Project Total

\$1.25M

Capital Cost by Year



Capital Cost for Budgeted Years



Stormwater Construction (20%) \$250,000.00
 Streets Construction (60%) \$750,000.00
 Streets Engineering (20%) \$250,000.00
TOTAL \$1,250,000.00

Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Streets Engineering	\$125,000	\$125,000	\$250,000
Streets Construction	\$0	\$750,000	\$750,000
Stormwater Construction	\$0	\$250,000	\$250,000
Total	\$125,000	\$1,125,000	\$1,250,000



Funding Sources

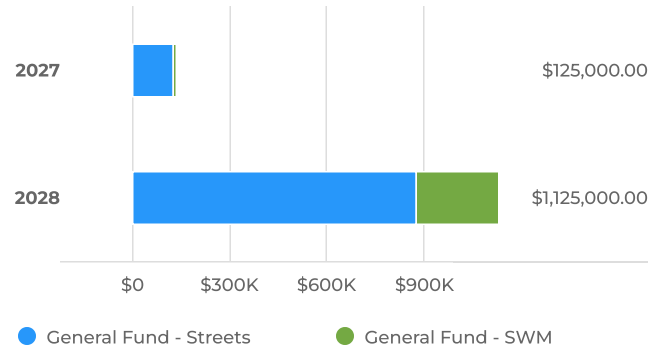
Total Budget (all years)

\$1.25M

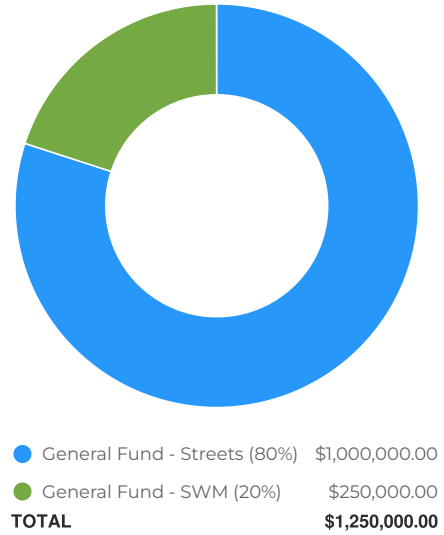
Project Total

\$1.25M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund - Streets	\$125,000	\$875,000	\$1,000,000
General Fund - SWM	\$0	\$250,000	\$250,000
Total	\$125,000	\$1,125,000	\$1,250,000



New Roadway Construction

Overview

Request Owner	Dennis Carr, City Engineer
Department	Streets
Type	Capital Improvement

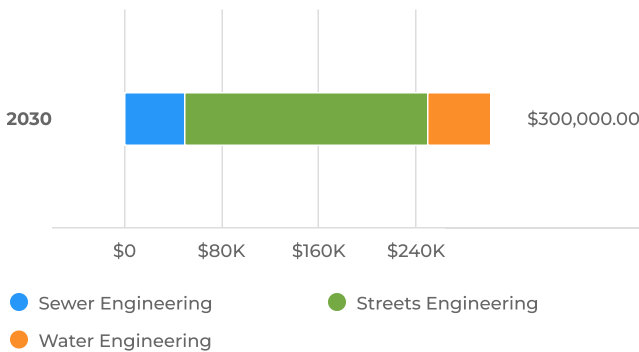
Description

Reconstruction of the road after Devonshire

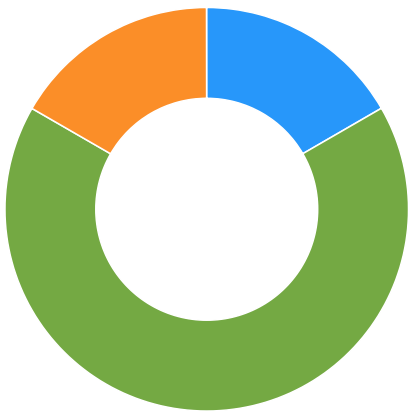
Capital Cost

Total Budget (all years)	Project Total
\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Sewer Engineering (17%)	\$50,000.00
Streets Engineering (67%)	\$200,000.00
Water Engineering (17%)	\$50,000.00
TOTAL	\$300,000.00

Capital Cost Breakdown		
Capital Cost	FY2030	Total
Water Engineering	\$50,000	\$50,000
Sewer Engineering	\$50,000	\$50,000
Streets Engineering	\$200,000	\$200,000
Total	\$300,000	\$300,000

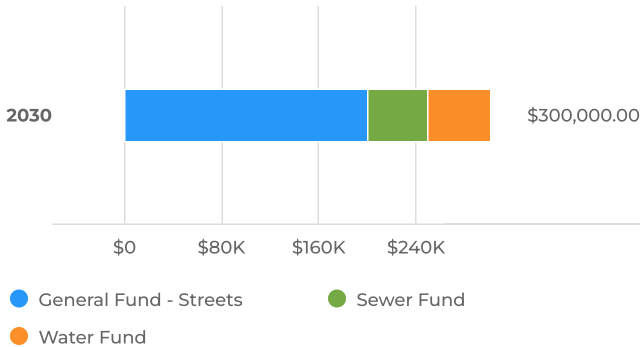


Funding Sources

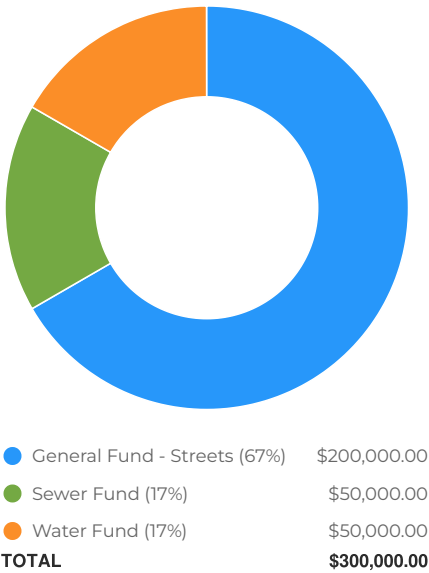
Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2030	Total
Water Fund	\$50,000	\$50,000
Sewer Fund	\$50,000	\$50,000
General Fund - Streets	\$200,000	\$200,000
Total	\$300,000	\$300,000



S. Main Mill and Overlay

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2028
Est. Completion Date	11/30/2028
Department	Streets
Type	Capital Improvement

Description

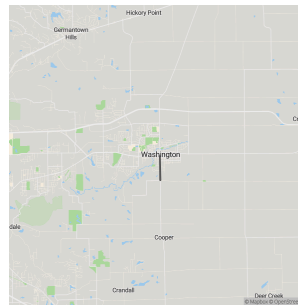
S. Main Mill and Overlay from the square to the southern city limits at Guth Road.

The City received partial funding for this through the 2024 Tri-County Regional Planning and PPUATS call for projects.

Details

Type of Project	Resurface Current Road
-----------------	------------------------

Location



Benefit to Community

Main Street is the only roadway that extends to the south from the City.

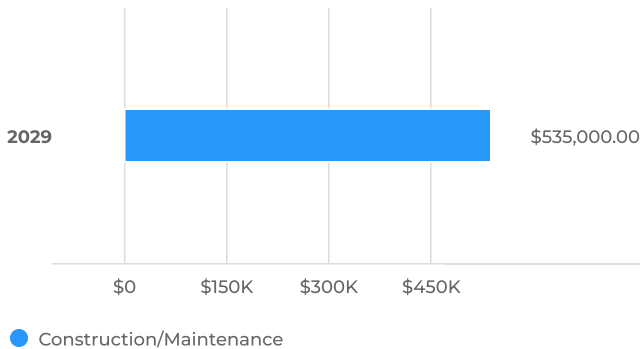


Capital Cost

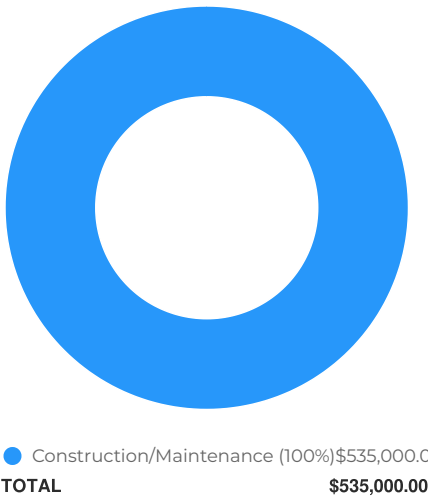
Total Budget (all years)
\$535K

Project Total
\$535K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2029	Total
Construction/Maintenance	\$535,000	\$535,000
Total	\$535,000	\$535,000

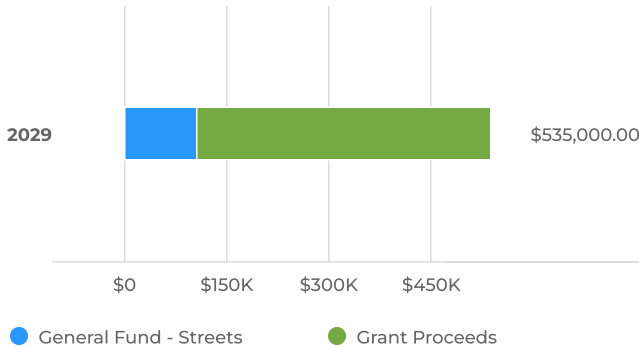


Funding Sources

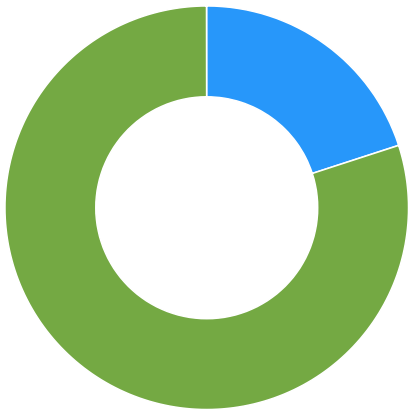
Total Budget (all years)
\$535K

Project Total
\$535K

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund - Streets (20%) \$107,000.00

● Grant Proceeds (80%) \$428,000.00

TOTAL \$535,000.00

Funding Sources Breakdown		
Funding Sources	FY2029	Total
Grant Proceeds	\$428,000	\$428,000
General Fund - Streets	\$107,000	\$107,000
Total	\$535,000	\$535,000



S. Main Street Bridge Repl.

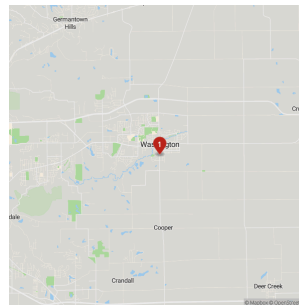
Overview

Request Owner	Dennis Carr, City Engineer
Department	Streets
Type	Capital Improvement

Description

Replacement of the S. Main Street Bridge. The S. Main Street bridge is reaching its projected end of life expectancy. This bridge will likely be a part of the detour route for the Business 24 reconstruction project, so it will need to be done before or after that project, and not during.

Location



Benefit to Community

Main Street is one of the primary north/south arterials through the City. Failure to replace the bridge could result in a bridge failure.



Capital Cost

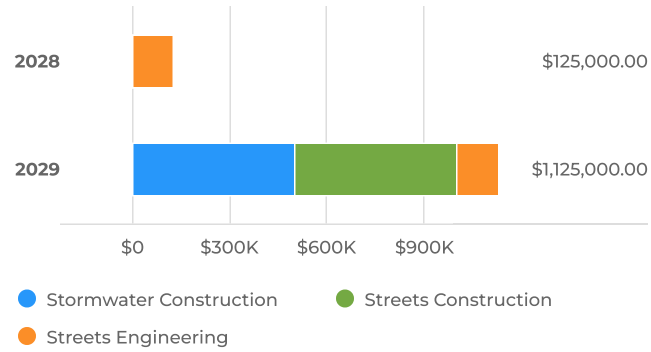
Total Budget (all years)

\$1.25M

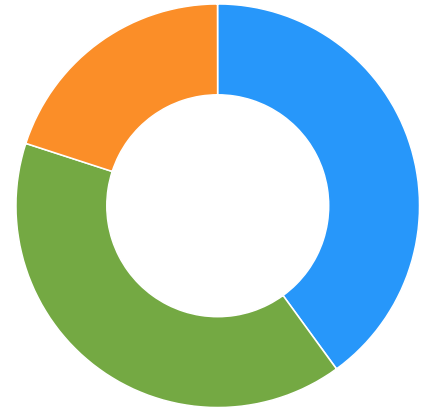
Project Total

\$1.25M

Capital Cost by Year



Capital Cost for Budgeted Years



● Stormwater Construction (40%) \$500,000.00
● Streets Construction (40%) \$500,000.00
● Streets Engineering (20%) \$250,000.00
TOTAL \$1,250,000.00

Capital Cost Breakdown

Capital Cost	FY2028	FY2029	Total
Streets Engineering	\$125,000	\$125,000	\$250,000
Streets Construction	\$0	\$500,000	\$500,000
Stormwater Construction	\$0	\$500,000	\$500,000
Total	\$125,000	\$1,125,000	\$1,250,000



Funding Sources

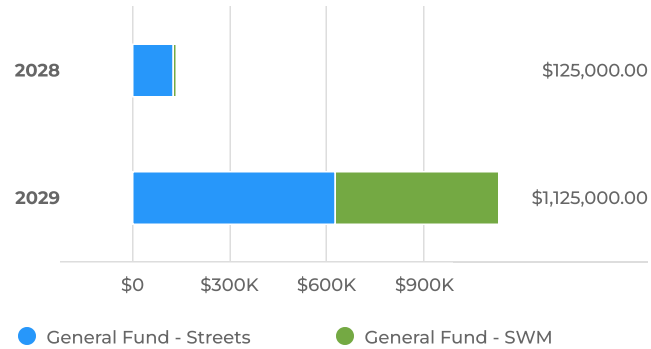
Total Budget (all years)

\$1.25M

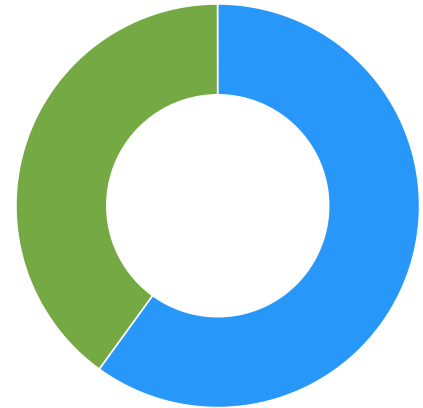
Project Total

\$1.25M

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund - Streets (60%) \$750,000.00
 ● General Fund - SWM (40%) \$500,000.00
TOTAL \$1,250,000.00

Funding Sources Breakdown

Funding Sources	FY2028	FY2029	Total
General Fund - Streets	\$125,000	\$625,000	\$750,000
General Fund - SWM	\$0	\$500,000	\$500,000
Total	\$125,000	\$1,125,000	\$1,250,000



S. Wilmor Mill and Overlay

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2027
Est. Completion Date	11/30/2027
Department	Streets
Type	Capital Improvement

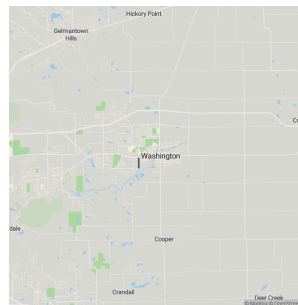
Description

Mill and overlay of S. Wilmor from Business 24 to Kern Road.

Details

Type of Project	Resurface Current Road
-----------------	------------------------

Location



Benefit to Community

S. Wilmor is one of the three north/south roads connecting the subdivisions along Kern Road to Business 24.

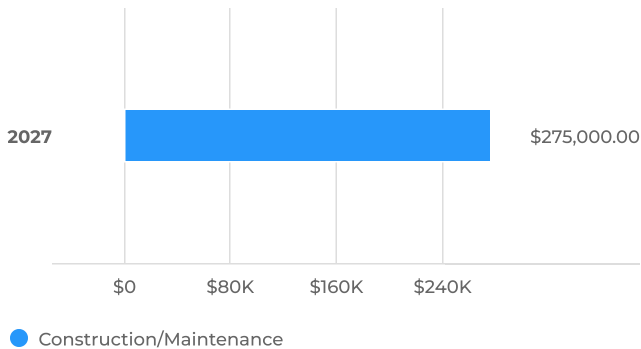


Capital Cost

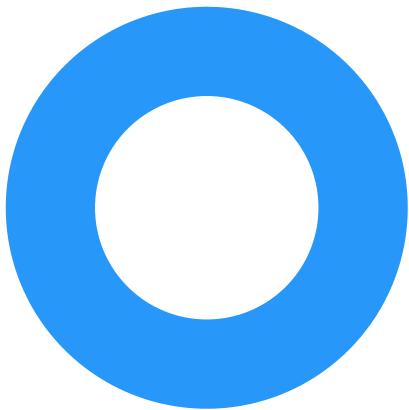
Total Budget (all years)
\$275K

Project Total
\$275K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction/Maintenance (100%)\$275,000.C

TOTAL **\$275,000.00**

Capital Cost Breakdown		
Capital Cost	FY2027	Total
Construction/Maintenance	\$275,000	\$275,000
Total	\$275,000	\$275,000

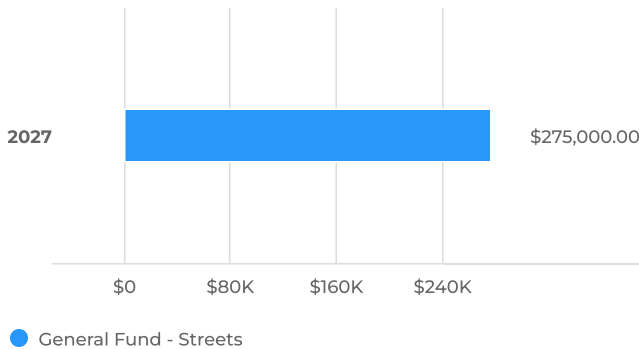


Funding Sources

Total Budget (all years)
\$275K

Project Total
\$275K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
General Fund - Streets	\$275,000	\$275,000
Total	\$275,000	\$275,000



Washington 223 Infrastructure

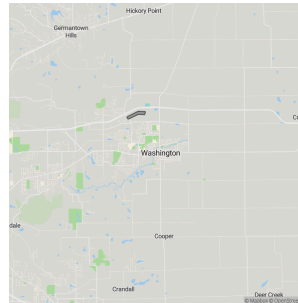
Overview

Request Owner	Dennis Carr, City Engineer
Department	Streets
Type	Capital Improvement

Description

Design and Construction for the roadway and utility infrastructure that will service the amphitheater as well as the rest of the developable property.

Location



Capital Cost

FY2026 Budget

\$300,000

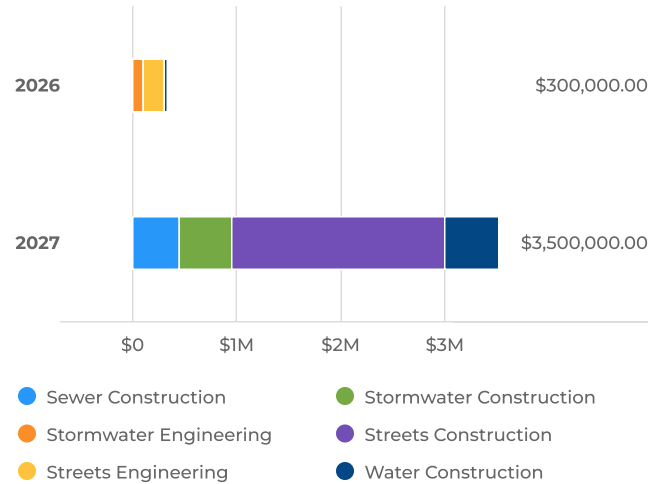
Total Budget (all years)

\$3.8M

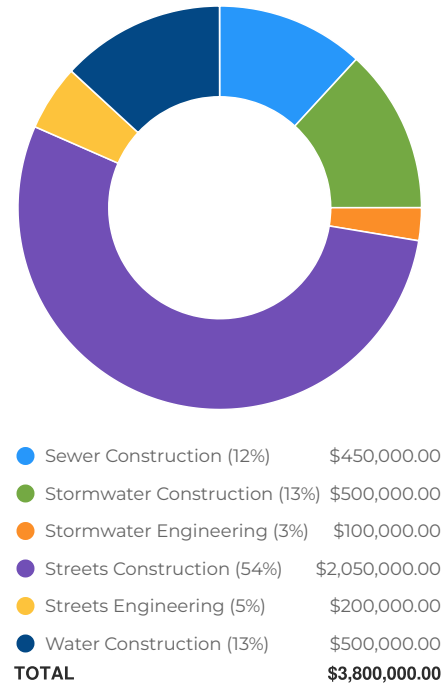
Project Total

\$3.8M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Streets Engineering	\$200,000	\$0	\$200,000
Stormwater Engineering	\$100,000	\$0	\$100,000
Water Construction	\$0	\$500,000	\$500,000
Sewer Construction	\$0	\$450,000	\$450,000
Streets Construction	\$0	\$2,050,000	\$2,050,000
Stormwater Construction	\$0	\$500,000	\$500,000
Total	\$300,000	\$3,500,000	\$3,800,000



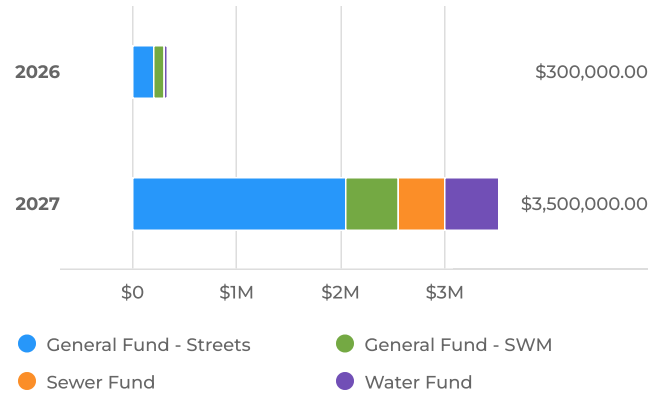
Funding Sources

FY2026 Budget
\$300,000

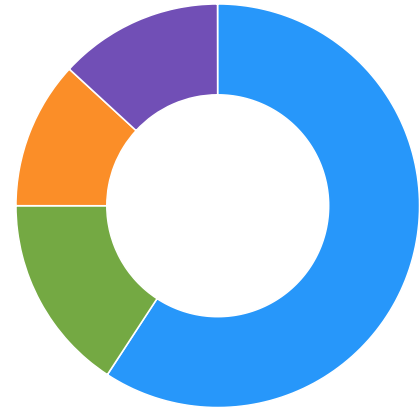
Total Budget (all years)
\$3.8M

Project Total
\$3.8M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund - Streets (59%)	\$2,250,000.00
General Fund - SWM (16%)	\$600,000.00
Sewer Fund (12%)	\$450,000.00
Water Fund (13%)	\$500,000.00
TOTAL	\$3,800,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Water Fund	\$0	\$500,000	\$500,000
Sewer Fund	\$0	\$450,000	\$450,000
General Fund - Streets	\$200,000	\$2,050,000	\$2,250,000
General Fund - SWM	\$100,000	\$500,000	\$600,000
Total	\$300,000	\$3,500,000	\$3,800,000



WATER FUND REQUESTS



Bondurant Street Watermain Replacement

Overview

Request Owner	Dennis Carr, City Engineer
Department	Water fund
Type	Capital Improvement

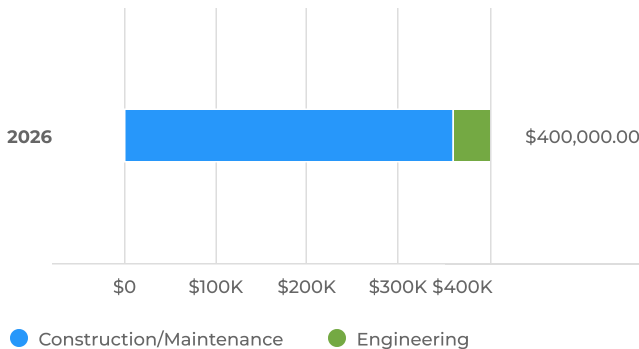
Description

Replace the watermain along Bondurant Street from Business 24 to Jefferson Street. This stretch of watermain has seen numerous breaks and it is in need of replacement.

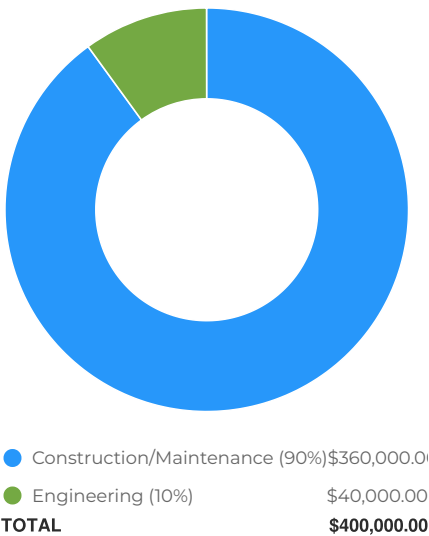
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$400,000	\$400K	\$400K

Capital Cost by Year



Capital Cost for Budgeted Years



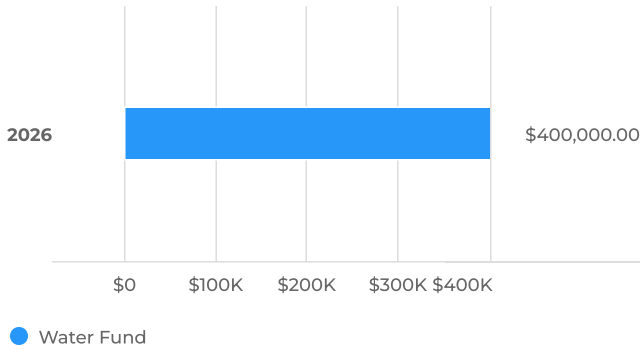
Capital Cost Breakdown		
Capital Cost	FY2026	Total
Engineering	\$40,000	\$40,000
Construction/Maintenance	\$360,000	\$360,000
Total	\$400,000	\$400,000



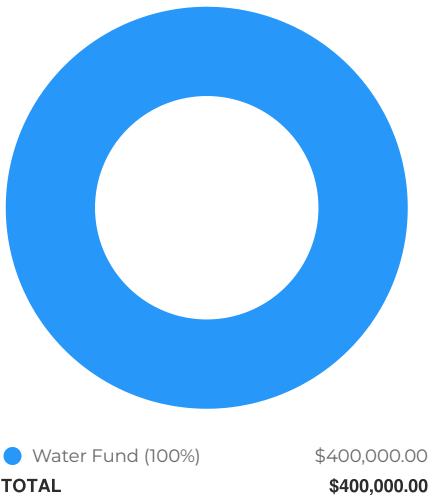
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$400,000	\$400K	\$400K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
Water Fund	\$400,000	\$400,000
Total	\$400,000	\$400,000



Business 24 Watermain/Water Tower #3

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Water fund
Type	Capital Improvement

Description

Install New Water Main on Business 24
New Water Tower #3

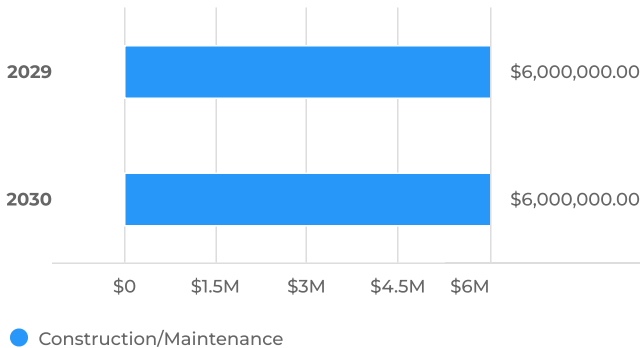
Details

Type of Project	New Construction
-----------------	------------------

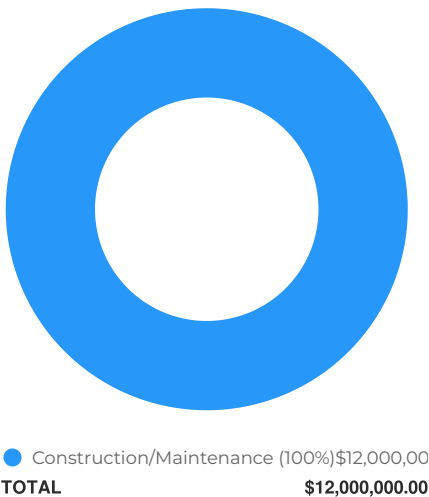
Capital Cost

Total Budget (all years)	Project Total
\$12M	\$12M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2029	FY2030	Total
Construction/Maintenance	\$6,000,000	\$6,000,000	\$12,000,000
Total	\$6,000,000	\$6,000,000	\$12,000,000

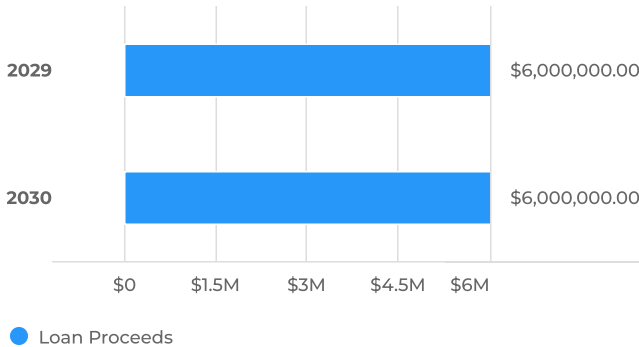


Funding Sources

Total Budget (all years)
\$12M

Project Total
\$12M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2029	FY2030	Total
Loan Proceeds	\$6,000,000	\$6,000,000	\$12,000,000
Total	\$6,000,000	\$6,000,000	\$12,000,000



N. Cummings Watermain Upgrade

Overview

Request Owner	Dennis Carr, City Engineer
Est. Start Date	05/01/2025
Est. Completion Date	12/01/2025
Department	Water fund
Type	Capital Improvement

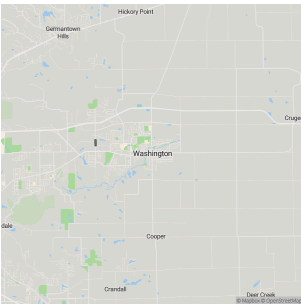
Description

Increase the size of the watermain along N. Cummings in preparation for the Water Tower 3 project. This unsized watermain will help support future water capacity needs for the Freedom Parkway development.

Details

Type of Project	Improvement
-----------------	-------------

Location



Capital Cost

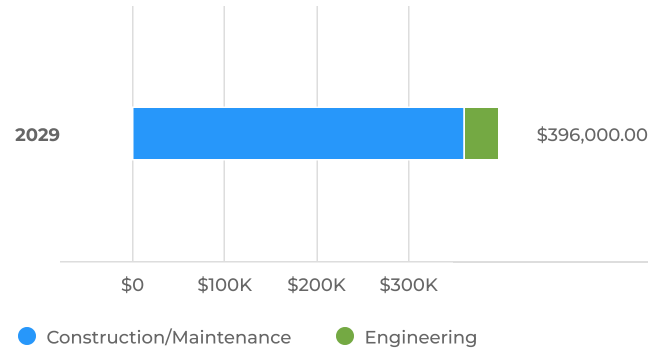
Total Budget (all years)

\$396K

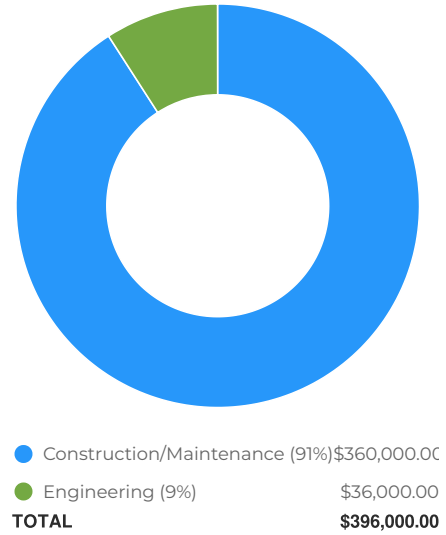
Project Total

\$396K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2029	Total
Engineering	\$36,000	\$36,000
Construction/Maintenance	\$360,000	\$360,000
Total	\$396,000	\$396,000

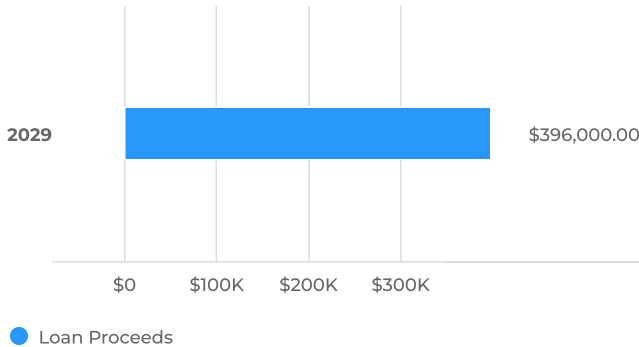


Funding Sources

Total Budget (all years)
\$396K

Project Total
\$396K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
Loan Proceeds	\$396,000	\$396,000
Total	\$396,000	\$396,000



S. Market Street Watermain Replacement

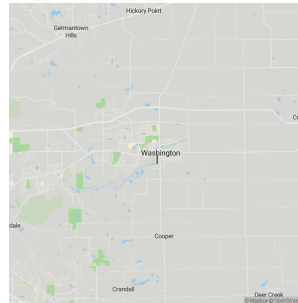
Overview

Request Owner	Dennis Carr, City Engineer
Department	Water fund
Type	Capital Improvement

Description

Replace the watermain along S. Market Street from Business 24 to Logan/Candlewood. This stretch of watermain has seen numerous breaks and it is in need of replacement.

Location

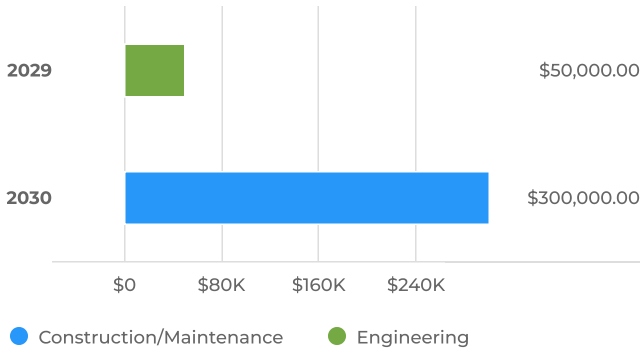


Capital Cost

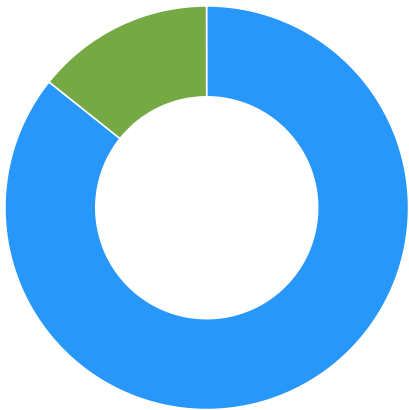
Total Budget (all years)
\$350K

Project Total
\$350K

Capital Cost by Year



Capital Cost for Budgeted Years



Construction/Maintenance (86%)\$300,000.00

Engineering (14%)\$50,000.00

TOTAL**\$350,000.00**

Capital Cost Breakdown			
Capital Cost	FY2029	FY2030	Total
Engineering	\$50,000	\$0	\$50,000
Construction/Maintenance	\$0	\$300,000	\$300,000
Total	\$50,000	\$300,000	\$350,000

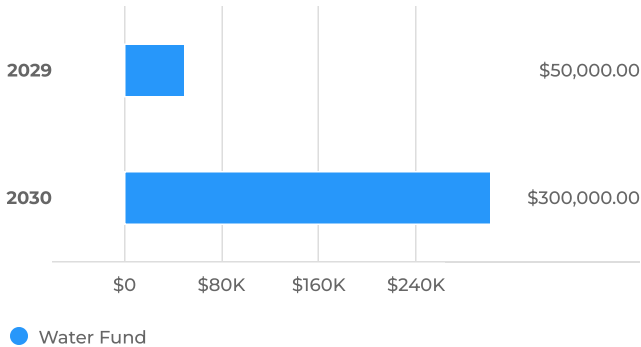


Funding Sources

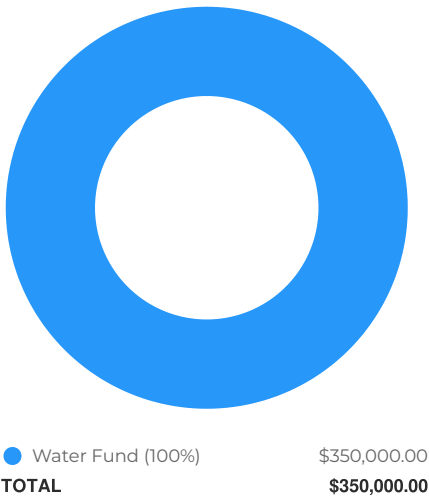
Total Budget (all years)
\$350K

Project Total
\$350K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2029	FY2030	Total
Water Fund	\$50,000	\$300,000	\$350,000
Total	\$50,000	\$300,000	\$350,000



Sunnyland Water Redundancy

Overview

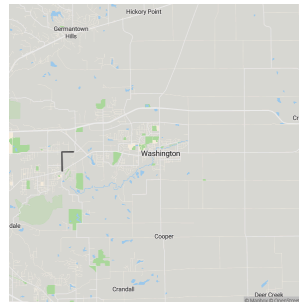
Request Owner	Dennis Carr, City Engineer
Department	Water fund
Type	Capital Improvement

Description

Construct a redundant watermain to serve Sunnyland. This watermain will extend our current main down Centennial and continue on School Street until it ties into our system again on Route 8.

The section of Washington east of Legion Road is only serviced by one watermain. Any large watermain break along Route 8 in this area could cut off water from the west side of town. This project would create a second connection to protect from this happening.

Location



Capital Cost

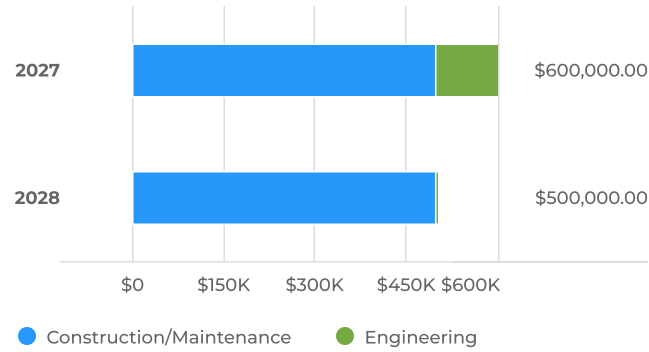
Total Budget (all years)

\$1.1M

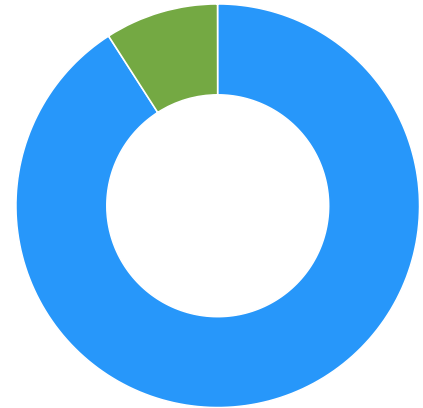
Project Total

\$1.1M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction/Maintenance (91%) \$1,000,000.00
 ● Engineering (9%) \$100,000.00
TOTAL \$1,100,000.00

Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Engineering	\$100,000	\$0	\$100,000
Construction/Maintenance	\$500,000	\$500,000	\$1,000,000
Total	\$600,000	\$500,000	\$1,100,000

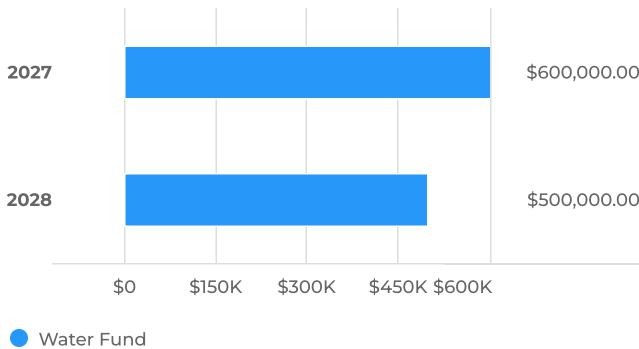


Funding Sources

Total Budget (all years)
\$1.1M

Project Total
\$1.1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2027	FY2028	Total
Water Fund	\$600,000	\$500,000	\$1,100,000
Total	\$600,000	\$500,000	\$1,100,000



Water Tower #2 Topcoat & Metal Work

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Water fund
Type	Capital Improvement

Description

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

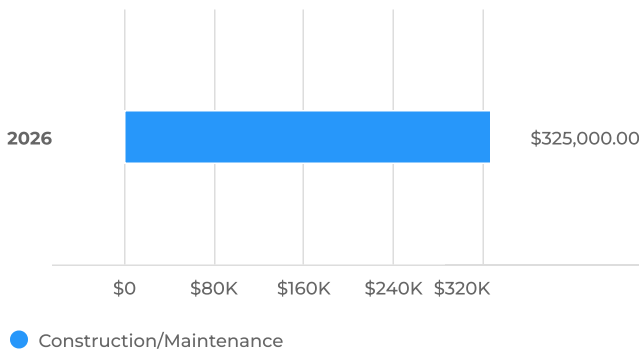
Details

Type of Project	Improvement
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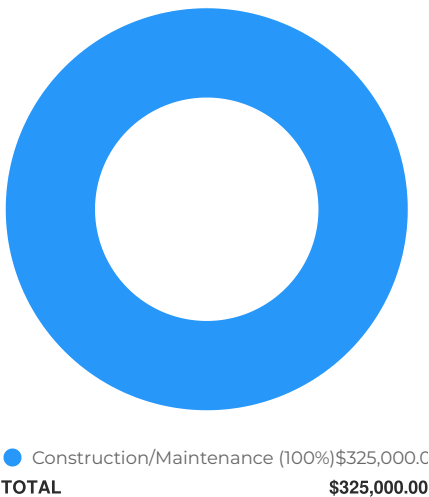
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$325,000	\$325K	\$325K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Construction/Maintenance	\$325,000	\$325,000
Total	\$325,000	\$325,000



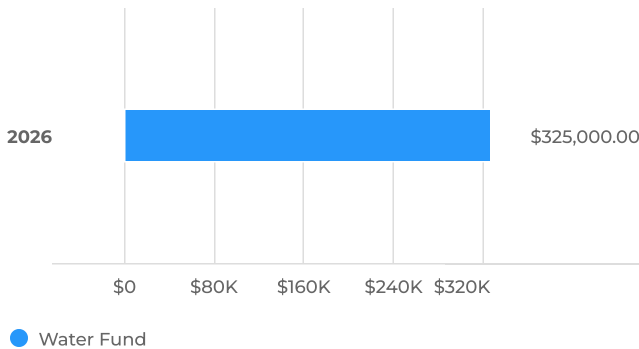
Funding Sources

FY2026 Budget
\$325,000

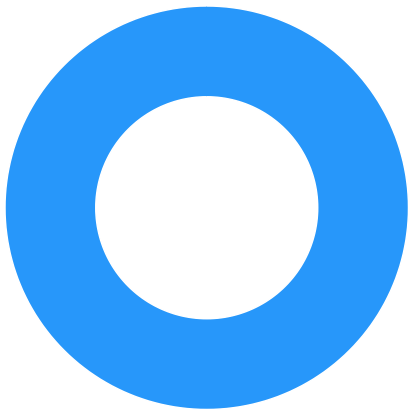
Total Budget (all years)
\$325K

Project Total
\$325K

Funding Sources by Year



Funding Sources for Budgeted Years



● Water Fund (100%)
TOTAL

\$325,000.00
\$325,000.00

Funding Sources Breakdown		
Funding Sources	FY2026	Total
Water Fund	\$325,000	\$325,000
Total	\$325,000	\$325,000



Water Treatment Remote Site SCADA Improvements

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Water fund
Type	Capital Improvement

Description

Remote Site, PRVs & Booster Station, SCADA Improvements

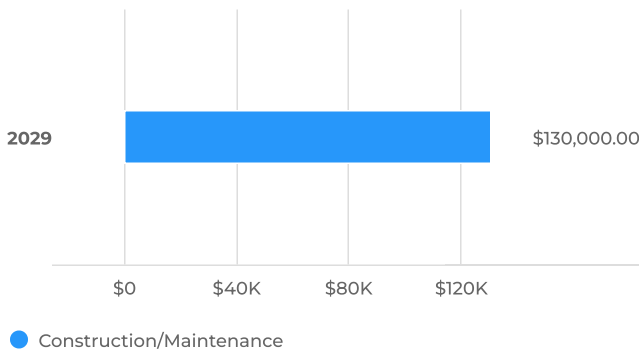
Details

Type of Project	Improvement
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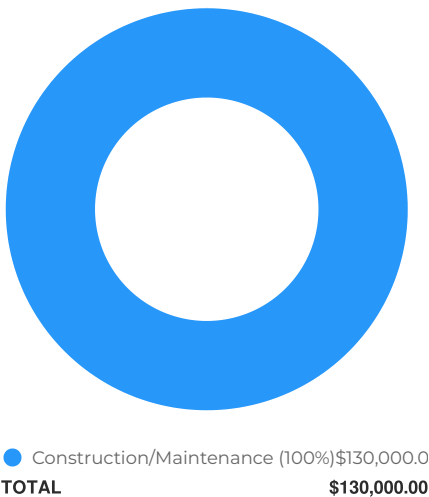
Capital Cost

Total Budget (all years)	Project Total
\$130K	\$130K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2029	Total
Construction/Maintenance	\$130,000	\$130,000
Total	\$130,000	\$130,000

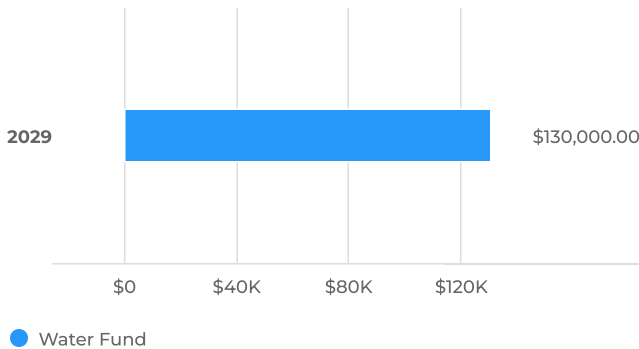


Funding Sources

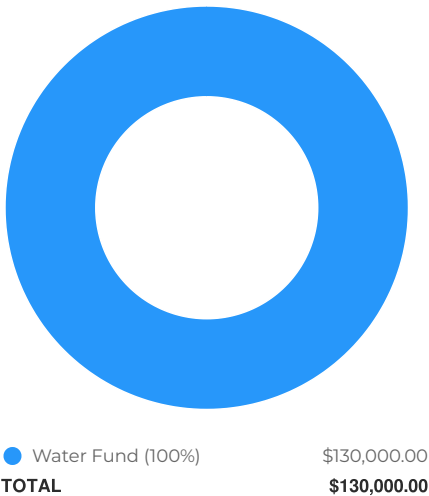
Total Budget (all years)
\$130K

Project Total
\$130K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
Water Fund	\$130,000	\$130,000
Total	\$130,000	\$130,000



WTP #1 & #2 SCADA Migration

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Water fund
Type	Capital Improvement

Description

SCADA Improvements at both Water Treatment Facilities

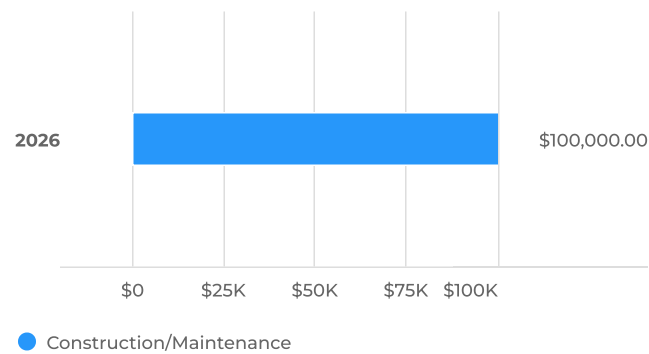
Details

Type of Project	Improvement
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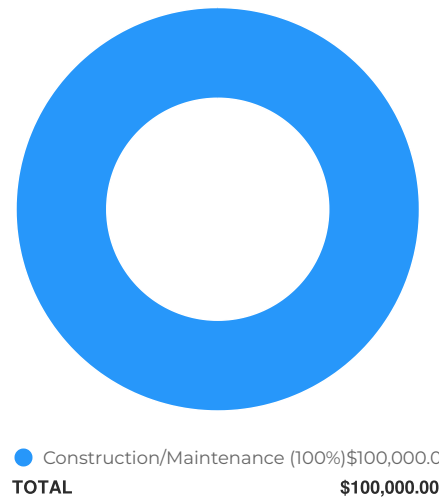
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$100,000	\$100K	\$200K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

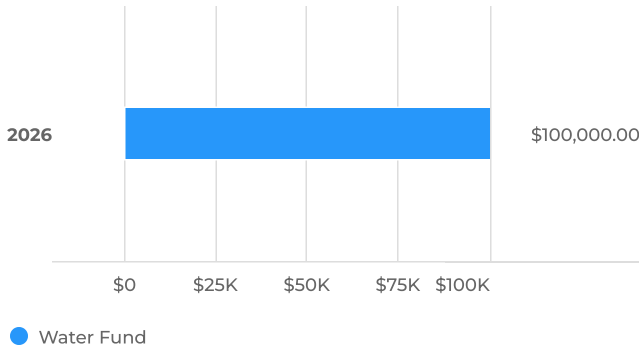
Capital Cost	Historical	FY2026	Total
Construction/Maintenance	\$100,000	\$100,000	\$200,000
Total	\$100,000	\$100,000	\$200,000



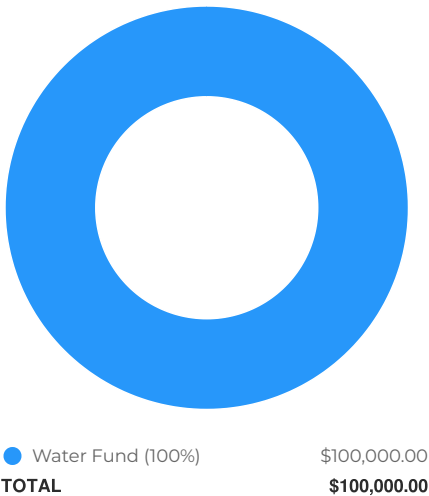
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$100,000	\$100K	\$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	Historical	FY2026	Total
Water Fund	\$100,000	\$100,000	\$200,000
Total	\$100,000	\$100,000	\$200,000



WTP #1 HVAC System

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Water fund
Type	Capital Improvement

Description

New HVAC Unit At WTP #1

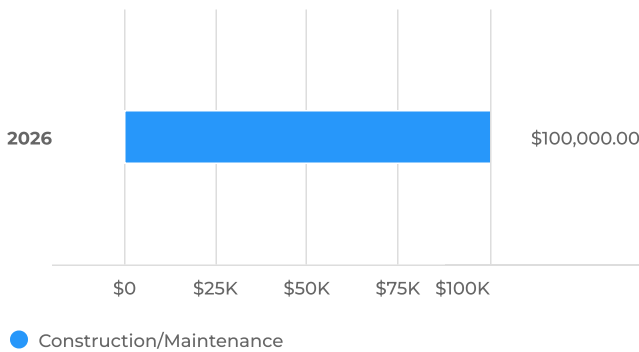
Details

Type of Project	New Construction
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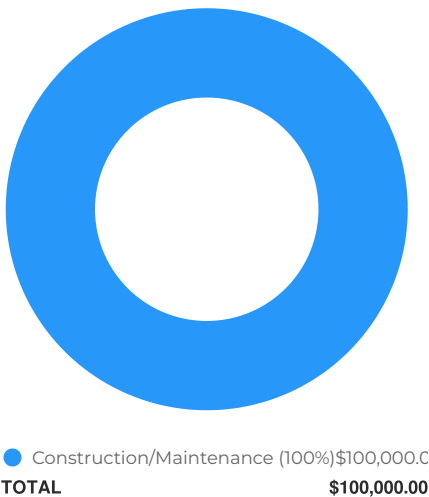
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100,000	\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000



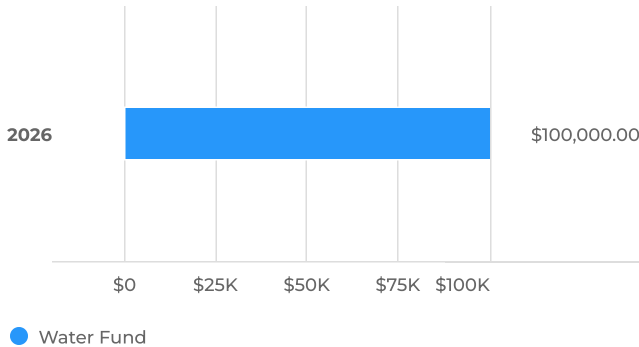
Funding Sources

FY2026 Budget
\$100,000

Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
Water Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000



WTP #2 New Vessel Media Replacement

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Water fund
Type	Capital Improvement

Description

Water Treatment Plant #2 New Vessel Media Replacement

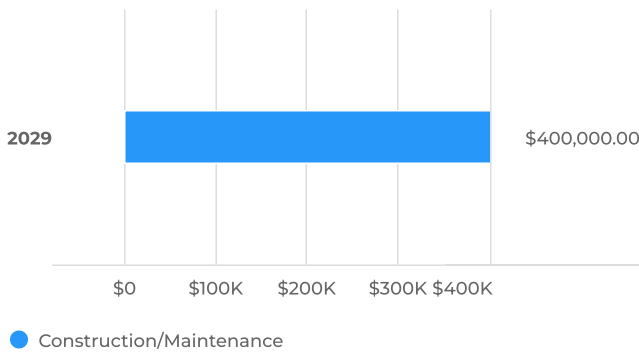
Details

Type of Project	Improvement
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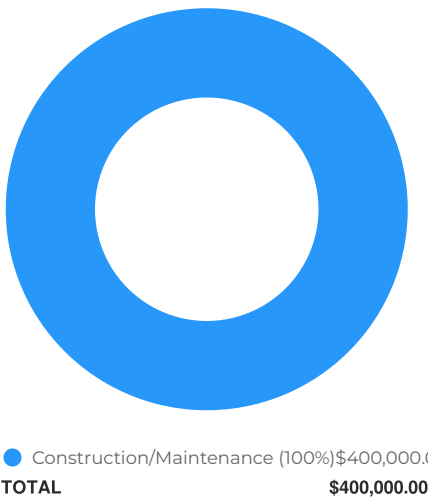
Capital Cost

Total Budget (all years)	Project Total
\$400K	\$400K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2029	Total
Construction/Maintenance	\$400,000	\$400,000
Total	\$400,000	\$400,000

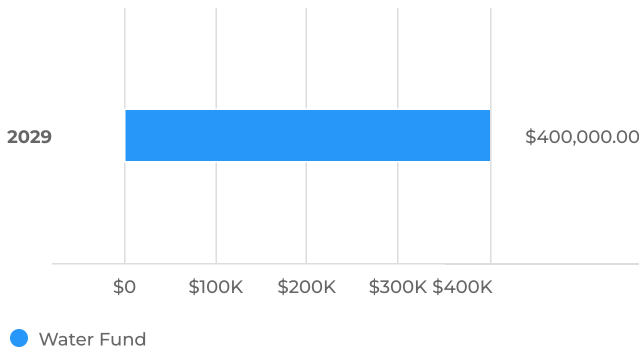


Funding Sources

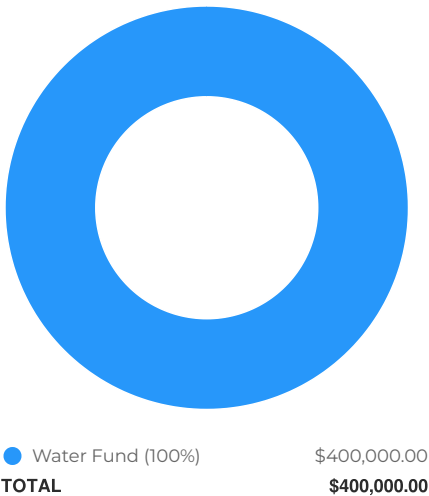
Total Budget (all years)
\$400K

Project Total
\$400K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2029	Total
Water Fund	\$400,000	\$400,000
Total	\$400,000	\$400,000



WTP #2 PLC Improvements

Overview

Request Owner	Brian Rittenhouse, Public Works Director
Department	Water fund
Type	Capital Improvement

Description

Replace Aged PLC Controllers at Water Treatment Plant #2

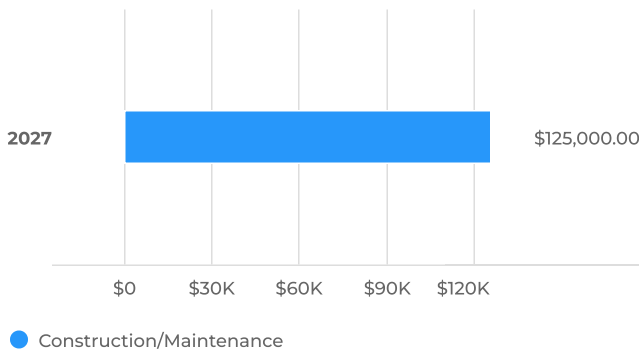
Details

Type of Project	Improvement
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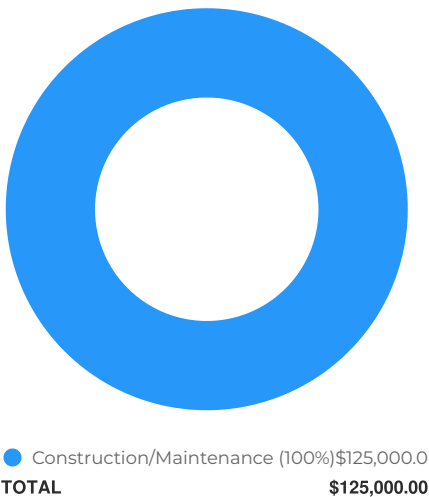
Capital Cost

Total Budget (all years)	Project Total
\$125K	\$125K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2027	Total
Construction/Maintenance	\$125,000	\$125,000
Total	\$125,000	\$125,000

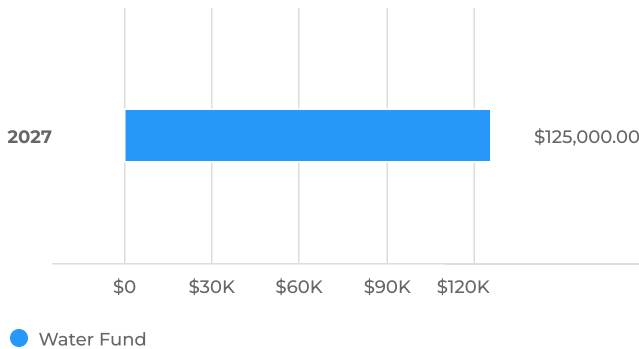


Funding Sources

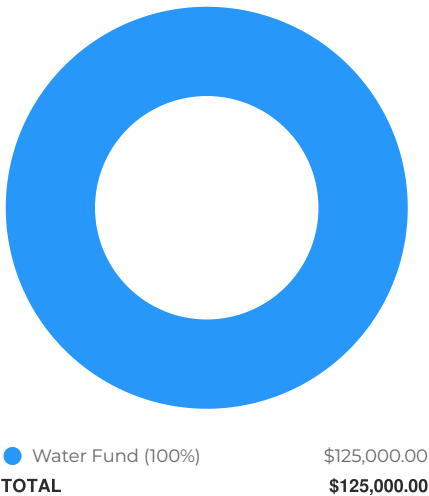
Total Budget (all years)
\$125K

Project Total
\$125K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
Water Fund	\$125,000	\$125,000
Total	\$125,000	\$125,000

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 CI 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.

