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CITY OF MT. VERNON, ILLINOIS
CITY COUNCIL WORKSHOP MEETING
THURSDAY, AUGUST 28, 2025

The Mt. Vernon City Council called a Workshop Meeting for Thursday, August 28, 2025 at 3:00 p.m. at City Hall, 1100 Main Street, Council Chamber Room, 2nd Floor, Mt. Vernon, IL.

Mayor John Lewis called the meeting to order.

ROLL CALL

Roll call showed present: Council Member Joe Gliosci, Council Member Donte Moore, Council Member Jay Tate, Council Member Mike Young, and Mayor John Lewis.

Also present were City Manager Nathan McKenna, Finance Director Dan Plumb, Police Chief Robert Brands, Fire Chief Chris Yenne, Administrative Assistant Kendra Donoho, and City Clerk Rebecca Barbour.

VISITORS/CITIZEN'S REQUESTS/ADDRESSES FROM THE AUDIENCE

No visitors spoke at the meeting.

FISCAL YEAR 2025-2026 FIRST QUARTER BUDGET REVIEW

Mayor John Lewis turned the meeting over to City Manager Nathan McKenna. A copy of the current budget was given to the Council Members.

The first page shows the General Corporate Fund 01. This shows accounts for all general government operations. The City has received 6.5 million in revenue and 5.3 million in expenses. We are right now at 3/4 of the expenses that were anticipated.

GENERAL CORPORATE FUND 01
ANNUAL OPERATING BUDGET SUMMARY

8/26/2025

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026		
	TOTAL PROPOSED OPERATING 2024	Transfer IMRF/FICA/MEDICARE POLICE/FIRE PENSION	TOTAL	TOTAL PROPOSED OPERATING 2025	Transfer IMRF/FICA/MEDICARE POLICE/FIRE PENSION	TOTAL PROSOSED FY 2025
WORKING FUND BALANCE BEGINNING	**$ 16,609,831**	$ -	**$ 16,353,023**	**$ 13,589,195**	$ -	**$ 13,589,195**
REVENUE	**19,262,923**	1,849,700	**22,276,482**	**19,255,767**	2,416,360	**21,672,127**
TOTAL REVENUES including Working Fund Balance	**35,872,754**	**1,849,700**	**38,629,505**	**32,844,962**	**2,416,360**	**35,261,322**
TOTA EXPENDITURES						
MAYOR AND COUNCIL - 2000	38,502	-	38,502	41,255	-	41,255
CITY MANAGER - 2001	397,903	-	397,903	422,107	-	422,107
CITY CLERK - 2002	145,302	-	145,302	155,656	-	155,656
CITY TREASURER - 2003	-	-	0	-	-	0
HUMAN RESOURCES - 2004	231,196	-	231,196	243,668	-	243,668
LEGAL - 2010	167,077	-	167,077	167,066	-	167,066
PARKS & RECREATION - 2014	1,002,074	-	1,002,074	1,053,903	-	1,053,903
AQUATIC ZOO - 2015	580,194		580,194	592,658		592,658
FINANCE - 2020	467,850	-	467,850	502,980	-	502,980
ENGINEERING - 2030	778,839	-	778,839	794,017	-	794,017
POLICE - 2040	6,534,222	-	6,534,222	6,994,378	-	6,994,378
FIRE - 2050	3,676,207	-	3,676,207	4,254,509	-	4,254,509
EMERGENCY MANAGEMENT AGENCY - 2055	25,316	-	25,316	59,667	-	59,667
PUBLIC WORKS - 2060	1,938,445	-	1,938,445	1,993,235	-	1,993,235
FLEET SERVICES - 2085	652,536	-	652,536	674,825	-	674,825
GEN GOVT - GENL EXPENSES - 2090	2,070,525	-	2,070,525	2,054,529	-	2,054,529
1201 CASEY - 2091	225,128		225,128	230,308		230,308
DEBT SERVICE - 2095		-	0		-	
Police & Fire Pension Transfer		**1,849,700**			**2,416,360**	
OPERATING EXPENDITURES without Transfers	18,931,316		18,931,316	20,234,761	2,416,360	22,651,121
			0			0
TOTAL ESTIMATED EXPENDITURES with Transfer		**1,849,700**	25,040,310	20,234,761	**0**	20,234,761
ANNUAL CHANGES IN WORKING FUND BALANCE			(2,763,828)	(978,994)		(978,994)
WORKING FUND BALANCE ENDING with Transfer		$ -	**$ 13,589,195**	**$ 12,610,201**	$ -	**$ 12,610,201**
ONE MONTH OF OPERATING EXPENDITURES			$ 1,132,433			$ 1,050,850
NO. OF MONTHS INCL IN WORKING FD BALANCE			8.6			6.7
AMT OF REC FROM DOWNTOWN TIF INCL IN THE ABOVE			$ 250,000			$ 250,000

*** Transfer to other Funds**

	Q1 Activity	Budget Remaining	% Remaining
Revenues	$ 6,565,966	$ 29,155,666	81.62%

The next fund is the Motor Fuel Tax Fund. This fund is being used to resurface Old Fairfield Road and that project is complete. This fund is also for some of the in-house road projects and some of contracted-out projects. On the in-house projects, the milling has been done and after E.T. Simonds has their plant up and running, they will lay down the new layer of asphalt on those roads. The working fund balance remaining with the current obligations will be $315,380 at the end of the year which the City will be able to reallocate to other projects next year.

MOTOR FUEL TAX FUND 10
ANNUAL BUDGET SUMMARY

8/26/2025

	BUDGET FY 2024 - 2025		BUDGET FY 2025 - 2026	
	OPERATING	TOTAL	PROPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 1,447,429	$ 1,447,429	$ 572,647	$ 572,647
REVENUE ALOTMENT	$0	$0	$365,838	$365,838
REVENUE RENEW	797,418	797,418	259,777	259,777
INTEREST	-	-	4,000	4,000
State of Illinois Fund Elligible Road Fairfield	-	-	452,711	452,711
GRANT	-	-		-
Yearly Revenues	$797,418	$797,418	$1,082,326	$1,082,326
Total Revenues Including Fund Balance	$ 2,244,847	$ 2,244,847	$ 1,654,973	$ 1,654,973
OIL & CHIP		-	89,227	89,227
STREET PATCH			43,775	43,775
ASPHALT & PRIMER			306,591	306,591
FAIRFIELD ROAD			300,000	300,000
MFT EXPENDITURES	1,672,200	1,672,200	600,000	600,000
TOTAL EXPENDITURES	1,672,200	1,672,200	1,339,593	1,339,593
ANNUAL CHANGES IN WORKING FUND BALANCE	($874,782)	($874,782)	($257,267)	($257,267)
WORKING FUND BALANCE ENDING	$ 572,647	$ 572,647	$ 315,380	$ 315,380

	Q1 Activity	Budget Remaining	% Remaining
Revenue	$ 171,739	$ 1,483,234	89.62%
Expenses	$ 1,057,452	$ 282,141	21.06%

The Sanitation Fund is the city-wide trash service that is contracted with Republic. City Manager McKenna stated that the City has one year left on the current contract before it will need to be renegotiated. The City has had some cost savings in the budget, one being the electronic recycling.

SANITATION FUND 12
ANNUAL BUDGET SUMMARY

ASSUMING CUSTOMER RATE OF $23.00 PER MONTH FOR BUDGET FY 2026

	BUDGET FY 2024 - 2025		BUDGET FY 2025 - 2026	
	ESTIMATED OPERATING	TOTAL	PROPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 132,745	$ 132,745	$ 132,745	$ 132,745
REVENUE	1,400,738	1,400,738	1,400,738	1,400,738
TOTAL REVENUES	1,400,738	1,400,738	1,400,738	1,400,738
TOTAL EXPENDITURES	1,346,655	1,346,655	1,336,655	1,336,655
ANNUAL CHANGES IN WORKING FUND BALANCE	54,083	54,083	64,083	64,083
WORKING FUND BALANCE ENDING	$ 186,828	$ 132,745	$ 196,828	$ 196,828

	Q1 Activity	Budget Remaining	% Remaining
Revenues	$ 348,302	$ 1,185,181	77.29%
Expenses	$ 235,815	$ 1,100,840	82.36%

The next fund is a new fund recently created. It is for the new Rec Center. There is $360,000 in the budget which is from the cannabis retail tax. The $26,000,000 is a place holder for the future bond proceeds.

Rec Center Fund 16
ANNUAL BUDGET SUMMARY

			BUDGET FY 2026	
	ESTIMATED OPERATING	TOTAL	PROPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING			$ -	$ -
REVENUE			26,000,000 360,000	26,000,000 360,000
TOTAL REVENUES	-		26,360,000	26,360,000
TOTAL EXPENDITURES			26,000,000	26,000,000
ANNUAL CHANGES IN WORKING FUND BALANCE			360,000	360,000
WORKING FUND BALANCE ENDING		$ -	$ 360,000	$ 360,000

	Q1 Activity	Budget Remaining	% Remaining
Revenues	$ 75,318	26,284,682	99.71%
Expenses	$ 198	25,999,802	100.00%

City Manager McKenna stated the next fund is Tourism Fund 20. Most of this comes from state funding and the hotel/motel tax. This is the $2.00 a night per bed charge and 5% room charge. Of the 5% room charge, 2% go directly to Tourism and 3% go to General Corporate. The 2% pays for all of the advertisements, billboards, magazines, etc. promoting the City.

TOURISM FUND 20
ANNUAL BUDGET SUMMARY
2% Hotel Motel Tax

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	PROPOSED OPERATING	TOTAL PROPOSED	PROPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 274,871	$ 274,871	$ 274,871	$ 142,104	$ 142,104
REVENUE	857,314	857,314	857,314	857,314	857,314
TOTAL REVENUES	1,132,185	1,132,185	1,132,185	857,314	857,314
OPERATING EXPENDITURES	780,081	780,081	780,081	783,127	783,127
Historical Exhibit	10,000	10,000	10,000		
911 Broadway Lighting	100,000	100,000	100,000	100,000	100,000
911 Broadway Christmas Decorations	50,000	50,000	50,000	50,000	50,000
911 Broadway Grand Opening	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENSES	990,081	990,081	990,081	983,127	983,127
ANNUAL CHANGES IN WORKING FUND BALANCE	(132,767)	(132,767)	(132,767)	(125,813)	(125,813)
WORKING FUND BALANCE ENDING	$ 142,104	$ 142,104	$ 142,104	$ 16,291	$ 16,291

	Q1 Activity	Budget Remaining	% Remaining
Revenues	$ 242,374	$ 757,044	75.75%
Expenses	$ 211,979	$ 771,148	78.44%

The CDAP Fund is the housing rehabilitation grant that the City was awarded. Crosswalk administers this Grant, and they oversee all of the work associated with it. They are currently in the process of reviewing the applications they received.

C.D.AP. FUND 21
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	ESTIMATED OPERATING	TOTAL ESTIMATES	PROPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ -	$ -	$ -	$ -	$ -
REVENUE	450,000	450,000	450,000	650,000	650,000
Revenue Match	-	-	-	20,000	20,000
TOTAL REVENUES	450,000	450,000	450,000	670,000	670,000
TOTAL EXPENDITURES	(450,000)	(450,000)	(450,000)	(670,000)	(670,000)
ANNUAL CHANGES IN WORKING FUND BALANCE	-	-	-	-	-
WORKING FUND BALANCE ENDING	$ -	$ -	$ -	$ -	$ -

No activity in 1st Quarter

The next fund is the Quality-of-Life Fund. This fund is where several of the current projects are paid out of. Currently, the projects in this fund include are the tennis court area at Veterans Park and 44th Street. The City did not receive the Streetscape Grant listed in this fund, but can reapply for the grant next year. As it stands now, it is showing a working fund balance of $726,887.

QUALITY OF LIFE/ECONOMIC DEVELOPMENT FUND 24
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025 CURRENTLY BUDGETED	BUDGET FY 2024 - 2025 PROPOSED PROJECTS	BUDGET FY 2024 - 2025 TOTAL	BUDGET FY 2025 - 2026 PROPOSED PROJECTS	BUDGET FY 2025 - 2026 TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 4,924,412	$ 4,924,412	$ 4,924,412	$ 4,464,612	$ 4,464,612
		$0	$0	$0	$0
REVENUE	2,884,675	2,884,675	$2,884,675	2,400,000	$2,400,000
OSLAD GRANT2 TENNIS COURT AREA		600,000	$600,000	371,363	$371,363
STREETSCAPE GRANT		3,000,000	$3,000,000	3,000,000	$3,000,000
44TH STREET			$3,663,057		$0
INTEREST			$0	207,875	$207,875
REIMBURSEMENTS		375,000	$375,000	78,400	$78,400
Total Yearly Revenue	6,859,675	6,859,675	10,522,732	6,057,638	6,057,638
TOTAL REVENUES including Working Fund Balance	11,784,087	11,784,087	15,447,144	10,522,250	10,522,250
Road Project	3,769,714	3,769,714	3,769,714	3,663,057	3,663,057
Streetscape Grant	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
OSLAD Grant	600	600,000	600,000	600,000	600,000
EXPENDITURES	3,612,818	3,612,818	3,612,818	2,532,306	2,532,306
TOTAL EXPENDITURES	10,982,532	10,982,532	10,982,532	9,795,363	9,795,363
ANNUAL CHANGES IN WORKING FUND BALANCE	(4,122,857)	(4,122,857)	(459,800)	(3,737,725)	(3,737,725)
WORKING FUND BALANCE ENDING	$ 801,555	$ 801,555	$ 4,464,612	$ 726,887	$ 726,887

	Q1 Activity	Budget Remaining	% Remaining
Revenues	$ 1,091,138	$ 9,431,112	89.63%
Expenses	$ 543,844	$ 9,251,519	94.45%

The Home Rule Sales Tax Fund 25 is the next fund in the budget. This fund is where the 34th & Veterans traffic signals were paid from, recent land purchases on Harlan Road, N. 8th Street, and 27th Street, and the improvements on Fountain Place Drive. This is the fund that 1/4% is transferred to the Water Fund and 1/4% goes to the Sewer Fund. This is projected to end with a working fund balance of $1,413,460.

HOME RULE SALES TAX FUND FUND 25
ANNUAL BUDGET SUMMARY

Home Rule Sales Tax can be used for Water & Sewer Projects, Demolition, Utilities, Roads, Equipment, and Debt

	BUDGET FY 2024 - 2025 BUDGETED	BUDGET FY 2024 - 2025 ACTUAL GENERAL PURPOSES	BUDGET FY 2024 - 2025 ACTUAL WATER PROJECTS	BUDGET FY 2024 - 2025 ACTUAL SEWER PROJECTS	BUDGET FY 2024 - 2025 TOTAL	BUDGET FY 2025 - 2026 ESTIMATED GENERAL PURPOSES	BUDGET FY 2025 - 2026 ESTIMATED WATER PROJECTS	BUDGET FY 2025 - 2026 ESTIMATED SEWER PROJECTS	BUDGET FY 2025 - 2026 TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$6,902,978	$3,901,987	$0	$0	$5,850,154	$4,616,060	$0	$0	$4,616,060
Home Rule Sales Tax	$ 1,867,893	$1,867,893	$1,227,020	$1,615,187	$5,275,752	$2,433,544	$1,227,020	$1,615,187	$5,275,751
Grant - State of Illinois & Street Scape	$2,400,000	$2,400,000				$0			$0
REVENUE	$8,183,380	$8,183,380	$1,227,020	$1,615,187	$5,275,752	$7,049,604	$1,227,020	$1,615,187	$9,891,811
EXPENDITURES	$10,771,180	$10,771,180	$0	$0	$3,667,639	$5,636,144		$0	$5,636,144
TRANSFER TO WATER FUND 60	$0	$0		$0	$1,227,020	$0	$1,227,020	$0	$1,227,020
TRANSFER TO SEWER FUND 61	$0	$0	$0		$1,615,187	$0	$0	$1,615,187	$1,615,187
TOTAL EXPENDITURES	$10,771,180	$10,771,180	$1,227,020	$1,615,187	$6,509,846	$5,636,144	$1,227,020	$1,615,187	$8,478,351
ANNUAL CHANGES IN WORKING FUND BALANCE	($2,587,800)	($2,587,800)	$0	$0	($2,587,800)	($3,202,600)	$0	$0	($3,202,600)
WORKING FUND BALANCE ENDING	$4,315,178	$1,314,187	$0	$0	$4,616,060	$1,413,460	$0	$0	$1,413,460

	Q1 Activity	Budget Remaining	% Remaining
Revenue	$ 731,204	$ 9,160,607	92.61%
Expenses	$ 1,074,885	$ 7,403,467	87.32%

The next fund is the Pension Sales Tax Fund 26. The City has not increased the property tax levy in 5 or 6 years. As it stands right now, the fund will end with a $2,440,154 working fund balance. Those numbers do change toward the end of the year once we actually are told what our contribution to the pensions that are required.

PENSION SALES TAX FUND 26
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	ACTUAL	TOTAL	PROPOSED	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 1,881,730	$ 2,510,922	$ 2,510,922	$ 2,820,918	$ 2,820,918
REVENUE	1,803,549	1,277,079	1,277,079	1,277,079	1,277,079
TOTAL REVENUES	3,685,279	3,788,001	3,788,001	4,097,997	4,097,997
EXPENDITURES					
EXPENDITURES OTHER THAN TRANSFERS	25,000	25,000	25,000	25,000	25,000
TRANSFER TO GENERAL CORPORATE FUND	745,183	745,183	745,183	745,183	745,183
TRANSFER TO AQUATIC ZOO		19,000	19,000	19,000	19,000
TRANSFER TO TOURISM FUND	30,000	30,000	30,000	30,000	30,000
TRANSFER TO WATER FUND	135,000	135,000	135,000	135,000	135,000
TRANSFER TO SEWER FUND	137,000	137,000	137,000	137,000	137,000
TRANSFER TO POLICE PENSION FUND	131,044	69,622	69,622	206,039	206,039
TRANSFER TO FIRE PENSION FUND	69,622	131,044	131,044	360,621	360,621
TOTAL EXPENDITURES	1,272,849	1,291,849	1,291,849	1,657,843	1,657,843
ANNUAL CHANGES IN WORKING FUND BALANCE	530,700	(14,770)	(14,770)	(380,764)	(380,764)
WORKING FUND BALANCE ENDING	$ 2,412,430	$ 2,496,152	$ 2,820,918	$ 2,440,154	$ 2,440,154

		Q1 Activity	Budget Remaining	% Remaining
Revenues	$	373,049	$ 3,724,948	90.90%
Expenses	$	140,151	$ 1,517,692	91.55%

The next fund is General Corporate Capital Projects Fund 30. This is where most of the new equipment is purchased through. One of the big expenditures in this fund is the new fire truck. This is also the account that the new server at City Hall was purchased from, roof replacement at Public Works building at 12th & Casey, and parking lot overlays. At the end of the year if nothing changes, there will be a working fund balance of $463,858.

GENERAL CORPORATE CAPITAL PROJECTS FUND 30
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	Actual	TOTAL	PROPOSED RESTRICTED	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 1,402,020	$ 3,889,145	$ 3,889,145	$ 1,523,466	$ 1,523,466
REVENUE	1,870,500	1,565,500	1,565,500	1,365,500	1,365,500
GRANT BODYCAM		200,000	200,000		-
INTEREST				200,000	200,000
LOAN PROCEEDS FIRE TRUCK				1,000,000	1,000,000
TRANSFER FROM GENERAL CORPORATE	4,000,000	-	-	-	-
TOTAL REVENUES				2,565,500	2,565,500
TOTAL REVENUES including Working Fund Balance	7,272,520	5,654,645	5,654,645	4,088,966	4,088,966
Various Infrastruture Projects		2,000,000	2,000,000	2,000,000	2,000,000
ROOF 12TH & CASEY		200,000	200,000	57,500	57,500
FIRETRUCK 2026			-	1,000,000	1,000,000
EXPENDITURES	7,736,308	2,131,179	2,131,179	567,608	567,608
TOTAL EXPENDITURES	7,736,308	4,331,179	4,331,179	3,625,108	3,625,108
ANNUAL CHANGES IN WORKING FUND BALANCE	(463,788)	1,323,466	1,323,466	(1,059,608)	(1,059,608)
WORKING FUND BALANCE ENDING	$ 938,232	$ 1,523,466	$ 1,523,466	$ 463,858	$ 463,858

Q1	Budget	%

The next fund is the Health Insurance Fund 40. The City is self-funded. This is currently showing a working fund balance ending at $3,042,090. This does not take into account currently any medical expenses that are being incurred and one catastrophic year can deplete that fund.

HEALTH INSURANCE FUND 40
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	ACTUAL OPERATING	TOTAL	PROSPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 3,120,310	$ 3,120,310	$ 3,120,310	$ **3,042,090**	$ 3,042,090
REVENUE	2,639,241	2,915,561	2,915,561	2,657,721	2,657,721
TOTAL REVENUES	5,759,551	6,035,871	6,035,871	5,699,811	5,699,811
TOTAL EXPENDITURES	2,405,739	2,993,781	2,993,781	2,657,721	2,657,721
ANNUAL CHANGES IN WORKING FUND BALANCE	233,502	(78,220)	(78,220)	-	-
WORKING FUND BALANCE ENDING	$ 3,353,812	$ 3,042,090	$ **3,042,090**	$ 3,042,090	$ **3,042,090**
ONE MONTH OF OPERATING EXPENSES		$ 249,482		$ 221,477	
NO. OF MONTHS INCLUDED IN WORKING FUND BALANCE			12.2 MONTHS		13.7 MONTHS

	Q1 Activity	Budget Remaining	% Remaining
Revenues	**$ 629,820**	**$ 5,069,991**	**88.95%**
Expenses	**$ 62,261**	**$ 1,965,640**	**73.96%**

Next is the CDBG Grant Fund 55. This is sewer fund that was set up specifically for a sewer project for relining of various sewer lines on the south and east sides of town. That project is nearly complete.

CDBG GRANT 21-242007 Fund 55
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	ACTUAL OPERATING	TOTAL	PROSPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ -	$ -	$ -	$ -	$ -
REVENUE GRANT	-	-	-	483,308	483,308
MATCH FROM FUND 61				350,000	350,000
TOTAL REVENUES	-	-	-	833,308	833,308
TOTAL EXPENDITURES	-	-	-	833,308	833,308
ANNUAL CHANGES IN WORKING FUND BALANCE	-	-	-	-	-
WORKING FUND BALANCE ENDING	$ -	$ -		$ -	$ -
NO. OF MONTHS INCLUDED IN WORKING FUND BALANCE					

	Q1 Activity	Budget Remaining	% Remaining
Revenues	**293,543**	**539,765**	**64.77%**
Expenses	**293,543**	**539,765**	**64.77%**

The next fund is the Community Investment Sewer Grant Fund 56. This is for various sewer replacement projects all over the City. This project has not started yet. They are currently televising the lines.

Community Investment Sewer Grant Fund 56
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	ACTUAL OPERATING	TOTAL	PROSPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ -	$ -	$ -	$ -	$ -
REVENUE GRANT	-	-	-	3,200,000	3,200,000
MATCH FROM FUND 61				500,000	500,000
TOTAL REVENUES	-	-	-	3,700,000	3,700,000
TOTAL EXPENDITURES	-	-	-	3,700,000	3,700,000
ANNUAL CHANGES IN WORKING FUND BALANCE	-	-	-	-	-
WORKING FUND BALANCE ENDING	$ -	$ -		$ -	$ -

No activity in 1st Quarter

The next fund is the Water Fund 60. This is one that had been budgeted as another phase of the cast iron main replacement. The City has been applying for EPA loans and grants to fund these. The City was not awarded the last one, however, we can reapply for it. The City can also do some of these in-house. There is one part of this the City may consider doing which is upsizing the water main on South 10th Street.

WATER FUND 60
ANNUAL BUDGET SUMMARY

8/26/2025

	BUDGET FY 2024 - 2025						BUDGET FY 2025 - 2026				
	CURRENTLY BUDGETED	PROPOSED OPERATING	PROPOSED 3% % 2% INCREASES	PROPOSED 1/4% HM RULE TAX	Capital & Loan	TOTAL PROPOSED	PROPOSED OPERATING	PROPOSED 3% % 2% INCREASES	By Budget Only 1/4% HM RULE TAX	Capital & Loan	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 199,208	199,208	$ -	$ -	$ 3,138,882	$ **3,338,090**	373,450	$ -	$ -	$ 3,310,448	$ **3,683,898**
REVENUES						$0					$0
OPERATING REVENUES											
Villages 60-10590	$935,832	$935,832				$935,832	$935,832				$935,832
CTA 60-10595	$513,360	$513,360				$513,360	$513,360				$513,360
City Charges	2,843,775	2,843,775				2,843,775	2,843,775				2,843,775
Penalties	57,000	57,000					57,000				57,000
Other Operating Revenue	350,858	350,858				350,858	400,411				400,411
Total Operating Revenue Without Working Fund	$4,700,825	$4,700,825	$0	$0	$0	$4,643,825	$4,750,378	$0	$0	$0	$4,750,378
CAPITAL REVENUES		-				-	-				-
L17-5590 Phase 1 60-18061-0003											
L17-5591 Phase 2 L&N Water Tower					2,180,000	2,180,000				3,071,193	3,071,193
L17-5592 Phase 3 Cast Iron Replacement					3,500,000	3,500,000				1,602,655	1,602,655
L17-5593 Phase 4 Cast Iron Replacement					3,500,000	3,500,000				3,500,000	3,500,000
Revenue 3% 10600-0001 10602-0001			696,179			696,179		651,334			651,334
Revenue 2% 10600-0002 10602-0002			320,600			320,600		365,445			365,445
Funding From Home Rule Sales Tax				1,227,020		1,227,020			1,227,020		1,227,020
Grant Funding					65,166	65,166				500,050	500,050
Total Yearly Revenues	$4,700,825	$4,700,825	1,016,779	1,227,020	9,245,166	$16,132,790	$4,750,378	$1,016,779	$1,227,020	$8,673,898	$15,668,075
Total Revenues Including Working Fund Balance	$ 4,900,033	$ 4,900,033	$ 1,016,779	$ 1,227,020	$ 12,384,048	$ 19,470,880	$ 5,123,828	$ 1,016,779	$ 1,227,020	$ 11,984,346	$ 19,351,973
EXPENDITURES											
OPERATING EXPENDITURES											
Rend Lake Water Purchases 60-2600-300-3640	2,150,652	2,150,652	-	-		2,150,652	2,258,185	-	-		2,258,185
Operating Expenses 60-2600	1,768,457	1,768,457	-	-		1,768,457	1,618,027	-	-		1,618,027
Operating Billing Services 60-2603	275,474	275,474	-	-		275,474	297,410	-	-		297,410
Operating Transfer to Sewer Fund 61	332,000	332,000				332,000	332,000				332,000
Total Operating Expenditures	4,526,583	4,526,583	-	-	-	4,526,583	4,505,622	-	-	-	4,505,622
CAPITAL EXPENDITURES											
Depreciation of Fixed Assets					700,000	700,000				-	-
Capital Projects 3% & 2%	-	-	1,016,779	1,227,020	685,974	2,929,773	-	-	-	685,974	685,974
L17-5590 Phase 1 Cast Iron Replacement					121,509	121,509				-	-
L17-5591 Phase 2 L&N Water Tower					3,071,193	3,071,193				300,000	300,000
L17-5592 Phase 3 Cast Iron Replacement					6,414	6,414				1,500,000	1,500,000
L17-5593 Phase 4 Cast Iron Replacement					3,235,000	3,235,000				4,500,000	4,500,000
ERI & AMI Loan Payment 2024 Paid Off					586,713	586,713				-	-
2020 Bonds Loan Payment M2032					546,578	546,578				546,578	546,578
L17-5584 Opdyke Water Tower Loan Pmt M2039					11,697	11,697				11,697	11,697
L17-5590 Phase 1 Loan Pmt M2042					108,522	108,522				108,522	108,522
Public Works Building		-				-	-	1,016,779	1,227,020	731,436	2,975,235
					-	-				-	-
TOTAL EXPENDITURES	4,526,583	4,526,583	1,016,779	1,227,020	9,073,600	16,543,982	4,505,622	1,016,779	1,227,020	8,384,207	15,133,628
						15,843,982					
ANNUAL CHANGES IN WORKING FUND BALANCE	$174,242	$174,242	$0	$0	171,566	($411,192)	$244,756	$0	$0	$289,691	$534,447
	-	-	-	-		-	-				-
WORKING FUND BALANCE ENDING	$ 373,450	$ 373,450	$ -	$ -	$ 3,310,448	$ 3,683,898	$ 618,206	$ -	$ -	$ 3,493,609	$ 4,218,345

	Q1 Activity	Budget Remaining	% Remaining
Revenues	**2,433,639**	**16,918,334**	**87.42%**
Expenses	**2,316,139**	**12,844,773**	**84.72%**

Next is the Sewer Fund 61. This shows a working fund balance ending t $2,221,959. The City had budgeted to do a repair on a sewer line on South 9th Street, which is currently being explored, and it may not be done this year. City Manager McKenna stated the City may request to reallocate those funds to another project on Richview Road. When working on Richview Road project, there are several places that Clearwave has bored directly through the sewer line. Clearwave has been contacted, and the City is figuring out how much responsibility Clearwave will have in the repair costs, and will be negotiating with them.

Council Member Donte Moore asked about improvements on the sewer plant. City Manager McKenna stated that the plan will need to be in place by 2030 according to his meeting recently with Veolia.

City Manager McKenna stated that the resurface project that was awarded to Jax Asphalt for parking lots at Veterans Park and Dawson Park has not been completed. Jax Asphalt has closed, and the City is getting pricing from another company. McKenna stated he would like to move forward with this project while the City is proceeding on trying to call their performance bond.

SEWER FUND 61 - OPERATING & CAPITAL FUNDS
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025						BUDGET FY 2025 - 2026				
	CURRENTLY BUDGETED FOR OPERATIONS	OPERATING REVENUE	ESTIMATED 3% & 2%	ESTIMATED 1/4% HM RULE TAX	Capital & Debt	TOTAL	PROPOSED OPERATING	3% & 2%	1/4% HM RULE TAX	Capital & Debt	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	166,061	166,061	0	0	1,563,520	**1,729,581**	334,730	0	0	1,387,261	**2,316,542**
REVENUES						0					0
OPERATING REVENUES											
CTA	398,862	398,862				398,862	398,862				398,862
Service Charges	2,536,419	2,536,419				2,536,419	2,866,419				2,866,419
Operations	772,528	772,528			0	772,528	212,550			0	212,550
Penalties	50,000	50,000				50,000	50,000				50,000
Transfer in From Water	332,000	332,000				332,000	332,000				332,000
Total Operating Revenue Without Working Fund	4,089,809	4,089,809	0	0	0	4,089,809	3,859,831	0	0	0	3,859,831
CAPITAL REVENUES											
Grant Revenue Community Investment moved to fund 56					2,650,000	2,650,000					0
		0			3,000,000	3,000,000	0			0	0
L17-4664 lift Station 14					743,978	743,978				0	0
L17-3677 Inlet & Piping & Wagner					5,000,000	5,000,000				0	0
L14-3677 Forgivness											0
Service Charge 3% for Capital/Debt			331,152	0		331,152		331,152	0		331,152
Service Charge 2% for Capital/Debt			363,690			363,690		363,690			363,690
Home Rule Tax to Sewer				1,615,187		1,615,187			1,615,187		1,615,187
Total Yearly Revenues	4,089,809	4,089,809	694,842	1,615,187	11,393,978	17,793,816	4,454,381	694,842	1,615,187	0	6,169,860
Total Revenues Including Working Fund	4,255,870	4,255,870	694,842	1,615,187	12,957,498	19,523,397	4,789,111	694,842	1,615,187	1,387,261	8,486,402
EXPENDITURES											
OPERATING EXPENDITURES											
Veola Sewer Treatment Expenses	2,000,000	2,000,000	0	0		2,000,000	2,339,797	0	0		2,339,797
Other Sewer Operating	1,799,140	1,799,140	0	0		1,799,140	1,799,140	0	0		1,799,140
Billing Services Charge Out	122,000	122,000	0	0		122,000	122,000	0	0		122,000
Total Operating Expenditures	3,921,140	3,921,140	0	0	0	3,921,140	4,260,937	0	0	0	4,260,937
'CAPTIAL EXPENDITURES											
Capital Projects INCLUDING GEE ST			694,842	1,615,187	3,810,059	6,120,088			138,535	915,753	1,054,288
CDAP Grant Match trans to fund 55										350,000	350,000
Grant Community Investment match trans to fund 56					750,000	750,000				0	0
Sewer Relining Grant 21-242007 non grant exps										20,000	20,000
L17-2408 Lift Station 15 Loan Payment M2025			0	0	24,507	24,507		0	0	21,214	21,214
L17-4664 Lift Station 14 Loan Payment M2043					0	0				96,380	96,380
L17-3677 Inlet Piping & Wagner					3,654,520	3,654,520				130,472	130,472
Loan Treatment Plant		0			3,000,000	3,000,000	0				0
Transfer to Water 3% increase		0			331,152	331,152	0	331,152			331,152
TOTAL EXPENDITURES	3,921,140	3,921,140	694,842	1,615,187	11,570,238	17,801,407	4,260,937	331,152	138,535	1,533,819	6,264,443
ANNUAL CHANGES IN WORKING FUND BALANCE	168,669	168,669	0	0	-176,260	-7,591	193,444	363,690	1,476,652	-1,533,819	-94,583
WORKING FUND BALANCE ENDING	334,730	334,730	0	0	1,387,261	1,721,991	528,174	363,690	1,476,652	-146,559	2,221,959

	Q1 Activity	Budget Remaining	% Remaining
Revenues	1,329,931	7,156,471	84.33%
Expenses	2,105,556	4,895,098	69.92%

The next fund is the Downtown TIF Fund 71. It is currently showing a $596,105 working fund balance at the end of the year. $250,000 of that amount was a loan from the general corporate fund. When this TIF expires, that amount will be reimbursed to the general corporate fund. Any remaining funds will be distributed to the taxing bodies based off of their percentage of their tax bill. There are a few remaining obligations from previous projects that received long-term funding and the Broadway Commons.

DOWNTOWN TIF FUND 71
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	ESTIMATED OPERATING	TOTAL Audited	PROPOSED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 173,884	$ 173,884	$ 173,884	$ 865,650	$ 865,650
TRANSFER FROM GENERAL				$0	$0
Revenue	$513,882	$513,882	$513,882	$513,882	$513,882
LOAN REVENUE The Broadway Commons *	2,808,244	2,808,244	2,808,244	-	
TOTAL REVENUES	1,440,302	3,496,010	3,496,010	513,882	513,882
Expenditures					
Broadway Commons					-
TOTAL EXPENDITURES	2,808,244	2,808,244	2,804,244	783,427	783,427
ANNUAL CHANGES IN WORKING FUND BALANCE	691,766	691,766	691,766	(269,545)	(269,545)
WORKING FUND BALANCE ENDING	$ 865,650	$ 865,650	$ 865,650	$ 596,105	$ 596,105

*NOTE: THE WFB ASSUMES THAT THE $250,000 LOAN FROM GENERAL CORPORATE WILL NOT BE REPAID.

	Q1 Activity	Budget Remaining	% Remaining
Revenue	$ 15,455	$ 1,364,077	98.88%
Expenses	$ 261,640	$ 521,787	66.60%

The next fund is the Industrial Park Conservation Area (Westside) TIF Fund 72. This is one of the two that the City is trying actively to extend. This is still being negotiated. If not extended, it will expire in 2032.

INDUSTRIAL PARK CONSERVATION AREA (WESTSIDE) TIF FUND 72
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	CURRENTLY BUDGETED	ESTIMATED OPERATING	TOTAL	ESTIMATED OPERATING	TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 526,983	$ 354,346	$ 354,346	$ 148,661	$ 148,661
REVENUE	558,156	557,500	$ 557,500	557,500	557,500
TOTAL REVENUES	558,156	557,500	557,500	557,500	557,500
Expenditures				362,335	362,335
Transfer to Rt15-I57				323,661	323,661
TOTAL EXPENDITURES	730,793	763,185	763,185	685,996	685,996
ANNUAL CHANGES IN WORKING FUND BALANCE	(172,637)	(205,685)	(205,685)	(128,496)	(128,496)
WORKING FUND BALANCE ENDING	$ 354,346	$ 148,661	$ 148,661	$ 20,165	$ 20,165

	Q1 Activity	Budget Remaining	% Remaining
Revenue	$ 5,517	$ 700,644	99.22%
Expenses	$ 33,835	$ 652,161	95.07%

The next fund is the Route 15/I-57 (Eastside) TIF Fund 73. The majority of this includes South 44th Street project which is nearly completed. This shows a deficit in this fund, however, we are anticipating receiving revenue from the State this year which was to reimburse the City for some of the expense of the roadway.

Finance Director Dan Plumb explained why there are two different sheets for TIF Fund 73 in the packet. He stated in the published budget, it showed a zero working fund balance, but in the activity for the quarter it shows a deficit of $635,489. Those two differences have not been reconciled as of yet.

RTE 15/I-57 (EASTSIDE) TIF FUND 73
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	FY 2024-2025 CURRENTLY BUDGETED	FY 2024-2025 ESTIMATED OPERATING	FY 2024-2025 TOTAL ESTIMATES	FY 2025-2026 PROPOSED OPERATING	FY 2025-2026 TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 264,619	$ 344,111	$ 344,111	$ 157,273	$ 157,273
Transfer From IPC for 44th St		$585,346	$585,346	$379,661	$379,661
Transfer From General for 44th St		$3,400,000	$3,400,000	$0	$0
REVENUE	330,400	330,400	$330,400	330,400	330,400
TOTAL REVENUES	330,400	4,315,746	4,315,746	710,061	710,061
TIF Obligations		330,400	330,400	332,500	332,500
Public Infastructure		186,838	186,838	1,170,323	1,170,323
		3,985,346	3,985,346		-
					-
TOTAL EXPENDITURES	342,400	4,502,584	4,502,584	1,502,823	1,502,823
ANNUAL CHANGES IN WORKING FUND BALANCE	(77,781)	(186,838)	(186,838)	(792,762)	(792,762)
WORKING FUND BALANCE ENDING	$ 186,838	$ 157,273	$ 157,273	$ (635,489)	$ (635,489)

	Q1 Activity	Budget Remaining	% Remaining
Revenue	$ 10,105	$ 857,229	98.83%
Expenses	$ 1,170,323	$ 332,500	22.13%

Based on budget in Tyler

RTE 15/I-57 (EASTSIDE) TIF FUND 73
ANNUAL BUDGET SUMMARY

	BUDGET FY 2024 - 2025			BUDGET FY 2025 - 2026	
	FY 2024-2025 CURRENTLY BUDGETED	FY 2024-2025 ESTIMATED OPERATING	FY 2024-2025 TOTAL ESTIMATES	FY 2025-2026 PROPOSED OPERATING	FY 2025-2026 TOTAL PROPOSED
WORKING FUND BALANCE BEGINNING	$ 264,619	$ 344,111	$ 344,111	$ 157,273	$ 157,273
Transfer From IPC for 44th St		$585,346	$585,346	$379,661	$379,661
Transfer From General for 44th St		$3,400,000	$3,400,000	$0	$0
REVENUE	330,400	330,400	$330,400	330,400	330,400
TOTAL REVENUES	330,400	4,315,746	4,315,746	710,061	710,061
TIF Obligations		330,400	330,400	332,500	332,500
44th Street Road		186,838	186,838	534,834	534,834
44th Street Road		3,985,346	3,985,346		-
					-
TOTAL EXPENDITURES	342,400	4,502,584	4,502,584	867,334	867,334
ANNUAL CHANGES IN WORKING FUND BALANCE	(77,781)	(186,838)	(186,838)	(157,273)	(157,273)
WORKING FUND BALANCE ENDING	$ 186,838	$ 157,273	$ 157,273	$ -	$ -

	Q1 Activity	Budget Remaining	% Remaining
Revenue	$ 10,105	$ 857,229	98.83%
Expenses	$ -	$ 332,500	38.34%

Based on published budget

The last page is budget adjustments for fiscal year 2025-26. City Manager McKenna explained that these are things that Finance Director Dan Plumb found as he was going through the budget. Plumb stated that the fire truck that was going to be refurbished didn't have enough money budgeted, so that was brought up to the $300,000 that was supposed to be budgeted. Then the second fire truck that had additions that needed to be made to it were adjusted out of that. The 1,701,725 was used to purchase the various properties that were mentioned earlier. In July, the Police Department received a ILETSB Retention Grant and then made an adjustment to receive that and create an expense account to use that money for retention money. There was also donations strictly for the Police Academy so that account was added. Out of Fund 25, leases for cardiac monitors aren't used anymore, so that money was able to be used for reporting software and fitness equipment for the Fire Department. These are the adjustments that were made.

Fiscal Year 2025-2026
Budget Adjustments for Q1

Date	Fund	Account	Original budget	Change	Remaining budget
6/27/2025	30	Various capital improvements	2,000,000.00	(298,275.00)	1,701,725.00
6/27/2025	30	Fire truck refurb	89,330.00	210,670.00	300,000.00
6/27/2025	30	Fire truck additions	0.00	87,605.00	87,605.00
		Change in working Fund Balance		**0.00**	
7/1/2025	01	ILETSB Retention Grant	0.00	(460,000.00)	(460,000.00)
	01	Restricted - donations	0.00	(310.00)	(310.00)
		Change in working Fund Balance		**(460,310.00)**	
7/1/2025	01	Reteniton bonus - expense	0.00	460,000.00	460,000.00
	01	Citizen police academy	0.00	310.00	310.00
		Change in working Fund Balance		**460,310.00**	
7/10/2025	25	Leases for cardiac monitors	31,250.00	(9,323.00)	21,927.00
	25	FD reporting software	0.00	3,200.00	3,200.00
	25	FD fitness equipment	0.00	6,123.00	6,123.00
		Change in working Fund Balance		**0.00**	

Council Member Donte Moore asked about money put aside for a public works building. City Manager McKenna stated that there is a $3M line item in the Water Fund. That property has been closed on and that can move forward if the Council is still in agreement.

Mayor Lewis stated that City Manager McKenna is checking into solar for the new Rec Center. A lot of communities also have solar power on their water treatment plants. He is checking to see if the City can get subsidies locked in for solar for projects.

VISITORS/CITIZEN'S REQUESTS/ADDRESSES FROM THE AUDIENCE

No visitors spoke at the meeting.

EXECUTIVE SESSION

No Executive Session was held.

Council Member Joe Gliosci motioned to adjourn. Seconded by Council Member Donte Moore. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

The meeting was adjourned at 3:45 p.m.

Respectfully submitted,

Becky Barbour

Becky Barbour, City Clerk