



CITY OF WASHINGTON, ILLINOIS
City Council Agenda Communication

Meeting Date: April 15, 2024

Prepared By: Joanie Baxter, Finance Director *QJB*

Agenda Item: Budget Ordinance FY24-25

Explanation: Attached is the Budget Ordinance for FY24-25 showing a total proposed budget of \$41,406,832. The All Funds Summary and Reconciliation by Fund is also attached. The pdf of the entire budget is separately linked along with the link to the ClearGov portal if you prefer the online version.

There have been 3 additions to the budget since the First Reading as indicated below:

- Increase in uniform allowance - \$9,200. These increases have been negotiated in the proposed contract, but the amount was not known until yesterday. The agreement is to provide \$450 for boot/pants as an annual payment and to also provide the employees with a certain number of both short- and long-sleeve shirts, sweatshirts, and a lighter-weight jacket. The intention is to provide more uniformity to the Public Works Department and to enhance safety since all clothing will be Class 2.
- Badges for Bicentennial - \$10,000. The Police Department would like to increase the Equipment line item to include the purchase of new badges for all officers in recognition of the upcoming Bicentennial.
- Columbarium – Phase 2 - \$30,000. Quotes have been received for the next phase of the columbarium project and the General Fund – Cemetery budget needs to be increased for the cost of two legs to the existing columbarium and two benches. More information will be forthcoming on this proposed expenditure.

The total impact of these changes is an additional \$49,200 as follows:

	General Fund							Total
	City Hall	Streets	Police	Cemetery	Water	Sewer	MERF	
Additional uniform allowance	150.00	4,700.00		200.00	800.00	2,900.00	450.00	9,200.00
Badges			10,000.00					10,000.00
Columbarium - Phase 2 additional				30,000.00				30,000.00
	150.00	4,700.00	10,000.00	30,200.00	800.00	2,900.00	450.00	49,200.00

Fiscal Impact: Budget for FY24-25 needs to be approved prior to May 1, 2024.

Action Requested: Approval of the Budget for FY24-25 at the meeting of April 15, 2024.

ORDINANCE NO. _____

The following ordinance will approve the City of Washington’s Budget for the Fiscal Year beginning May 1, 2024 and ending on April 30, 2025 in the amount of \$41,406,832. As required by state statute, a public hearing on the City’s FY 2025 Tentative Annual Budget is scheduled for 6:30 p.m. on Monday, April 1, 2024.

AN ORDINANCE ADOPTING A BUDGET FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING MAY 1, 2024 AND ENDING APRIL 30, 2025 AND APPROVING CERTAIN AMENDMENTS TO THE FY2024 BUDGET.

WHEREAS, the tentative annual budget has been made conveniently available to the public for inspection for at least ten (10) days, and

WHEREAS, the corporate authorities have held a public hearing pursuant to 65 ILCS 5/8-2-9 and have published notice of said hearing according to law;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WASHINGTON, TAZEWELL COUNTY, ILLINOIS that:

Section 1. The budget hereto attached, marked Exhibit “A”, and by reference expressly made a part hereof, is hereby adopted.

Section 2. The amendments to the City of Washington’s FY2024 Annual Budget as delineated on the attached “Exhibit B” are hereby approved.

Section 3. The City Administrator and Washington Police Commission are hereby authorized to fill such employment vacancies as currently exist and/or as may occur in the future, up to total staffing levels specified in the budget without further authorization.

Section 4. This ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED AND APPROVED this _____ day of April, 2024.

Ayes: _____

Nays: _____

Mayor

ATTEST:

City Clerk

Exhibit B
BUDGET AMENDMENTS
FY2024

<u>FUND</u>	<u>ORIGINAL BUDGET AMOUNT</u>	<u>REVISED BUDGET AMOUNT</u>	<u>\$ CHANGE</u>	<u>EXPLANATION</u>
Cemetery Fund				
Transfer to General Fund	-	200,000	200,000	Transfer of remaining funds in Special Revenue Fund to become part of General Fund.
Liability Insurance				
Liability Insurance	115,000	125,000	10,000	Increased premium and endorsements
Stormwater Management Capital Proj.				
Bond Costs	-	200,000	200,000	Costs for bond issuance and other costs not originally budgeted.
WACC Debt Service Fund				
Debt Service - Principal	305,000	305,000	-	
Debt Service - Interest	53,562	55,000	1,438	
	<u>358,562</u>	<u>360,000</u>	<u>1,438</u>	Additional interest accrual

All Funds Summary <i>(net of all Transfers)</i>						
	FY2023	FY2024	FY2024	FY2025	FY2024 Budget	FY2024 Budget
	Actual	Budget	Projected	Budget	vs. FY2025 Budget	vs. FY2025 Budget
					(\$ Change)	(% Change)
Total Revenue	\$28,444,660	\$37,465,223	\$41,236,711	\$40,620,908	\$3,155,685	8.4%
Less: Interfund Transfers	-\$4,412,267	-\$9,821,119	-\$8,260,909	-\$9,100,283		
Total Revenue excluding Transfers	\$24,032,393	\$27,644,104	\$32,975,802	\$31,520,625	\$3,876,521	14.0%
Total Expenditures	\$26,423,332	\$44,645,193	\$37,690,026	\$50,507,115	\$5,861,922	13.1%
Less: Interfund Transfers	-\$4,412,267	-\$9,821,119	-\$8,260,909	-\$9,100,283		
Total Expenditures excluding Transfers	\$22,011,065	\$34,824,074	\$29,429,117	\$41,406,832	\$6,582,758	18.9%
Revenue over (under) Expenditures	\$2,021,328	-\$7,179,970	\$3,546,685	-\$9,886,207		

Reconciliation of Budget FY2025 by Fund							
FY 2025 Budget							
		Revenue	Expenditures	Revenue over Expenditures	Est. Bal. 5/1/2024	Proj. Bal. 4/30/2025	% of Budg. Exp.
General Fund (incl. Fund 140)	100	\$16,913,825	\$21,050,134	(\$4,136,309)	\$16,852,718	\$12,716,409	60%
Special Funds							
Cemetery Fund	200	\$0	\$0	\$0	\$0	\$0	
Emergency Mgmt. Agency	201	\$29,818	\$36,003	(\$6,185)	\$50,910	\$44,725	
Audit	202	\$31,800	\$30,250	\$1,550	\$66,740	\$68,290	
Liability	203	\$122,000	\$130,000	(\$8,000)	\$294,235	\$286,235	
Motor Fuel Tax	206	\$720,400	\$1,100,000	(\$379,600)	\$1,403,968	\$1,024,368	
IMRF	207	\$419,500	\$400,000	\$19,500	\$595,910	\$615,410	
TIF #2	208	\$130,000	\$502,430	(\$372,430)	\$573,534	\$201,104	
Social Security/Medicare	209	\$467,500	\$500,000	(\$32,500)	\$419,354	\$386,854	
Stormwater Management	218	\$0	\$0	\$0	\$0	\$0	
Enterprise Funds							
Water	500	\$2,999,355	\$3,307,848	(\$308,493)	\$1,373,162	\$618,269	19%
Water Sub. Dev.	500-501	\$48,000	\$0	\$48,000			
Water Conn.	500-502	\$28,000	\$565,000	(\$537,000)			
Water Tower Reserve	500-503	\$42,600	\$0	\$42,600			
Sewer	501	\$3,271,541	\$3,477,861	(\$206,320)	\$5,948,211	\$5,633,509	162%
Sewer Sub. Dev.	501-501	\$33,000	\$0	\$33,000			
Sewer Conn.	501-502	\$193,000	\$334,382	(\$141,382)			
Sewer EPA, Phase 2B	516-512	\$200,000	\$200,000	\$0	\$0	\$0	
Sewer Bond Reserve 2009	514			\$0	\$289,446	\$289,446	
Sewer Bond Depr. 2009	515			\$0	\$521,553	\$521,553	
Sewer P & I, 2009	517	\$289,446	\$289,446	\$0	\$131,701	\$131,701	
Internal Service Funds							
MERF	502	\$934,200	\$1,704,800	(\$770,600)	\$3,753,443	\$2,982,843	
Capital Repl. Fund	505	\$484,532	\$327,473	\$157,059	\$620,022	\$777,081	
Building Mtnc. Fund	508	\$1,910,023	\$2,108,120	(\$198,097)	\$1,062,037	\$863,940	
Capital Project Funds							
Nofsinger Realignment	409	\$5,623,000	\$5,614,000	\$9,000	\$35,635	\$44,635	
Freedom Pkwy. Impr.	411	\$3,100,000	\$3,100,000	\$0	\$0	\$0	
Hilldale Ave. Impr.	413	\$0	\$0	\$0	\$0	\$0	
Catherine St. Impr.	414	\$1,650,000	\$1,650,000	\$0	\$0	\$0	
SWM Capital Proj.	418	\$200,000	\$3,300,000	(\$3,100,000)	\$5,037,122	\$1,937,122	
Safe Routes to Schools	420	\$135,000	\$135,000	\$0	\$0	\$0	
Rec. Trail Extension	421	\$0	\$0	\$0	\$0	\$0	
N. Lawndale SSA	430	\$16,000	\$16,000	\$0	\$0	\$0	
W. Holland SSA	431	\$4,500	\$4,500	\$0	\$0	\$0	
Debt Service Funds							
WACC Debt Serv.	303	\$360,812	\$360,812	\$0	\$0	\$0	
SWM Debt Serv. Fund	318	\$263,056	\$263,056	\$0	\$0	\$0	
Per All Funds Summary		\$40,620,908	\$50,507,115	(\$9,886,207)	\$39,029,701	\$29,143,494	
Interfund Transfers		(\$9,100,283)	(\$9,100,283)				
Net of Transfers		\$31,520,625	\$41,406,832	(\$9,886,207)			