



## CITY OF WASHINGTON, ILLINOIS

### City Council Agenda Communication

**Meeting Date:** April 21, 2025

**Prepared By:** Joanie Baxter, CPA – Finance Director

**Agenda Item:** Second Reading of the Ordinance approving the FY25-26 Budget

**Explanation:** The Ordinance for the FY25-26 Budget is attached along with the recommended budget amendments for FY24-25. These amendments are mainly from overestimating the FY23-24 expense and thus underestimating the FY24-25 expense and budget. A public hearing was held on April 14, 2025 as required and no comments were made.

The last three months have been devoted to developing budget and Capital Improvement Plan (CIP) requests, preparing department and fund summaries in ClearGov, reviewing internally and with the City Council and making changes as needed. We have also created the ClearGov Digital Budget book throughout the process.

The link to the Digital Budget Book in dynamic form is: <https://city-washington-il-budget-book.cleargov.com/20164>

The link to the Budget Book in pdf format is: [City of Washington Digital Budget Book](#)

A public hearing was held on April 14, 2025 as required and no comments were made. There were also no changes suggested by the City Council from the First Reading.

**ORDINANCE NO. \_\_\_\_\_**

The following ordinance will approve the City of Washington's Budget for the Fiscal Year beginning May 1, 2025 and ending on April 30, 2026 in the amount of \$35,686,226. As required by state statute, a public hearing on the City's FY 2026 Tentative Annual Budget is scheduled for 6:30 p.m. on Monday, April 14, 2025.

**AN ORDINANCE ADOPTING A BUDGET FOR CORPORATE PURPOSES FOR THE  
FISCAL YEAR BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026 AND  
APPROVING CERTAIN AMENDMENTS TO THE FY2025 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 FY2025 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, 2025.

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

## Exhibit B

### BUDGET AMENDMENTS FY2025

<u>FUND</u>	<u>ORIGINAL BUDGET AMOUNT</u>	<u>REVISED BUDGET AMOUNT</u>	<u>\$ CHANGE</u>	<u>EXPLANATION</u>
<b>Wash. 223/Nofsinger Realignment Capital Project Fund</b>				
Purchase - System Construction	5,000,000	5,900,000	900,000	Est. Act. for FY23-24 was over estimated and thus budget for FY24-25 was under estimated based on timing of project.
<b>Freedom Parkway Capital Project Fund</b>				
Purchase - System Construction	2,700,000	3,200,000	500,000	Est. Act. for FY23-24 was over estimated and thus budget for FY24-25 was under estimated based on timing of project.
Purchase - System Engineering	400,000	450,000	50,000	
	3,100,000	3,650,000	550,000	
<b>Hilldale Ave. Impr. Capital Project Fund</b>				
Purchase - System Engineering - Sreets	-	3,300	3,300	Project completed in FY24-25 rather than FY23-24 as estimated in prior year.
Purchase - System Engineering - SWM	-	3,300	3,300	
	-	6,600	6,600	
<b>Motorized Equipment Replacement Fund</b>				
Purchase - Equipment	625,000	1,000,000	375,000	Estimated that a plow truck would be received in FY23-24 and delivery was not made until after 5/1/2024 and thus expense fell in FY24-25.

<b>All Funds Summary</b>						
<i>(Excluding Police Pension Fund and net of all Transfers)</i>						
	<b>FY2024</b>	<b>FY2025</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2025 Budget</b>	<b>FY2025 Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>vs. FY2026 Budget</b>	<b>vs. FY2026 Budget</b>
					<b>(\$ Change)</b>	<b>(% Change)</b>
<b>Total Revenue</b>	\$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		
<b>Total Revenue</b>						
<b>excluding Transfers</b>	<b>\$37,631,883</b>	<b>\$31,974,253</b>	<b>\$33,357,755</b>	<b>\$27,432,790</b>	<b>-\$4,541,463</b>	<b>-14.2%</b>
<b>Total Expenditures</b>	\$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		
<b>Total Expenditures</b>						
<b>excluding Transfers</b>	<b>\$27,306,890</b>	<b>\$41,860,460</b>	<b>\$35,096,303</b>	<b>\$35,686,226</b>	<b>-\$6,174,234</b>	<b>-14.7%</b>
<b>Revenue over (under)</b>						
<b>Expenditures</b>	<b>\$10,324,993</b>	<b>-\$9,886,207</b>	<b>-\$1,738,548</b>	<b>-\$8,253,436</b>		

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.
<b>General Fund</b> (incl. Fund 140)	100	\$16,871,200	\$18,178,438	(\$1,307,238)	\$15,640,824	\$14,333,586	79%
<b>Telecomm - Restricted</b>	100-009					\$1,082,743	
<b>Special Funds</b>							
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	
IMRF	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	
<b>Enterprise Funds</b>							
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	
<b>Internal Service Funds</b>							
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 Mtnce. Fund	508	\$1,791,880	\$3,182,000	(\$1,390,120)	\$2,288,474	\$898,354	
<b>Capital Project Funds</b>							
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	
<b>Debt Service Funds</b>							
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)				
<b>Net of Transfers</b>		<b>\$27,432,790</b>	<b>\$35,686,226</b>	<b>(\$8,253,436)</b>			