



CITY OF WASHINGTON, ILLINOIS
City Council Agenda Communication

Meeting Date: July 21, 2025

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

Agenda Item: 2024 Motor Fuel Tax Documentation Review

Explanation: Attached is a copy of the Documentation Review for the Motor Fuel Tax funds for the period January 1, 2024 through December 31, 2024 as received from the Illinois Department of Transportation. There were no findings indicated in the report.

Fiscal Impact: N/A

Action Requested: Acceptance of the report as part of the Consent Agenda



Illinois Department of Transportation

Office of Highways Project Implementation / Region 3 / District 4
401 Main Street / Peoria, Illinois 61602-1111

July 2, 2025

Ms. Valeri Brod, City Clerk
City of Washington
301 Walnut Street
Washington, Illinois 61571

Dear Ms. Brod:

Enclosed is a copy of "Documentation" Review #75 covering the receipt and disbursement of Motor Fuel Tax funds by the City for the period beginning January 1, 2024, and ending December 31, 2024.

PLEASE REFER TO THE REVIEWER'S COMMENTS PAGE FOR SPECIFIC COMMENTS IN REGARD TO THIS DOCUMENTATION REVIEW.

This report should be presented to the City Council at the first regular meeting after the receipt of this letter and then filed as a permanent record in your office.

This report is a compliance review conducted by Local Roads and Streets. An audit will be performed at a later date by an auditor from the Bureau of Investigations and Compliance.

If you have any questions, please contact Michael Hudelson at (309) 671-3696.

Sincerely,

Kensil A. Garnett

Kensil A. Garnett, P.E.
Region Three Engineer

MEH/DB/lmh

O:\LRS\GEN\WINWORD\BLRS\STAFF\Debbie B\Documentation Review

Attachment(s)

cc: File



**Illinois Department
of Transportation**

Documentation Review Cover Sheet

Agency: CITY OF Washington

Documentation Review for:

- ☒ Motor Fuel Tax
- ☐ Township Bridge
- ☐ Special Assessment
- ☐ G.O. Bond Issue
- ☐ MFT Fund Bond Issue

Documentation Review Year(s): 2024

Documentation Review Number: 75

Date: February 10, 2025



Documentation Reviewer's Certificate

CITY OF Washington

Documentation Review No. 75

We hereby certify that we have reviewed the books and records in so far as they pertain to the receipt and disbursement of the Motor Fuel Tax Fund of the City of Washington for the period beginning Jan. 1, 2024 and ending Dec. 31, 2024, and that entries for receipts in these books and records are true and correct and are in agreement with the records maintained by the Department of Transportation and that entries for disbursements are supported by cancelled warrants or checks with exceptions noted in the documentation review findings.

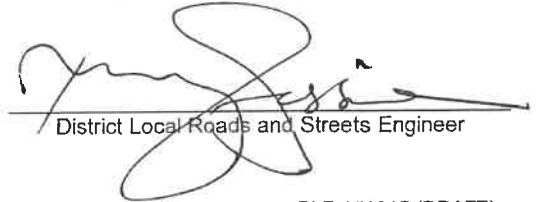
We further certify that we have verified entries in the claim registers with the original claims and cancelled warrants, that we have examined and checked the records of the City Clerk and City Treasurer and have compared the expenditures listed in the warrant registers of those offices and if necessary against the minutes of the City Council maintained by the City Clerk and have found them to be in accordance therewith exceptions noted in the documentation review findings.



Reviewer

Date: 03/11/2025

REVIEWED AND APPROVED BY



District Local Roads and Streets Engineer

BLR 15101S (DRAFT)



Illinois Department
of Transportation

Reviewer's Comments

CITY OF Washington

Documentation Report No. 75

Audit Period: Jan. 1, 2024 to Dec. 31, 2024

Purpose of Documentation Review: To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2024

The other receipts to the Motor Fuel Tax Fund were \$102,609.85 received as follows:

Interest 2024	45,993.74
Reimbursement	
High Growth	56,616.11

Total received: \$102,609.85

The 24GM Maintenance Expenditure Statement is on file.

SIGNED



Fund Balance and Bank Reconciliation

CITY OF Washington

Documentation Review Report No. 75

Documentation Review Period Jan. 1, 2024 - Dec. 31, 2024

Date: February 10, 2025

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants		
Balance Previous Documentation Review	1,280,746.41	28,169.50	1,308,915.91			
Allotments	716,734.97	0.00	716,734.97			
Total MFT Funds	1,997,481.38	28,169.50	2,025,650.88			
Approved Authorizations	(221,947.06)	221,947.06	0.00			
Other Receipts		102,609.85	102,609.85			
Total	1,775,534.32	352,726.41	2,128,260.73			
Disbursements		148,908.24	148,908.24			
Surplus (Credits)	90,783.56	(90,783.56)	0.00			
Unexpended Balance	1,866,317.88	113,034.61	1,979,352.49			
Bank Reconciliation						
Balance in Fund per Bank Certificate Dec. 31, 2024			1,475,770.64			
Deduct Outstanding Warrants			257,126.01			
Add Outstanding investments			760,707.86			
Additions						
Subtraction's						
Net Balance in Account Dec. 31, 2024			1,979,352.49			

Certified Correct

J. Hays
Reviewer





Summary of Motor Fuel Tax Fund Transactions
By Sections and Categories

CITY OF Washington

Documentation Review Period: January 1, 2024 - December 31, 2024

Documentation Review Report No. 75

Section	Balance	Prev. Review	Total Amount Authorized	Adjustments	Other Receipts	Total Funds Available	Total Disbursements	Surplus to Unobligated Balance (Credits)	Unexpended Balance	Prev. Accumulated Disbursements	Total Accumulated Disbursements	
MAINTENANCE						0.00			0.00		0.00	
23-00000-00-GM		(2,123.07)	2,123.07			0.00			0.00	990,893.34	990,893.34	
24-00000-00-GM			72,000.00			72,000.00			72,000.00		0.00	credit 2025
						0.00			0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
ENG STUDY						0.00			0.00		0.00	
23-00133-77-EG				18,290.98		18,290.98		18,290.98	0.00		0.00	
RBI ENG	5,534.30		147,823.99	(18,290.98)		135,067.31	140,026.44		(4,959.13)	12,756.68	152,783.12	nd request
						0.00			0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
CONSTRUCTION						0.00			0.00		0.00	
20-00129-00-PV						0.00			0.00		0.00	
RBI ENG	8,881.80					8,881.80	8,881.80		0.00	331,771.85	340,653.45	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
HIGH GROWTH						0.00			0.00		0.00	
FY 2024					56,616.11	56,616.11		56,616.11	0.00		0.00	
						0.00			0.00		0.00	
						0.00			0.00		0.00	
INTEREST						0.00			0.00		0.00	
2023	15,876.47					15,876.47		15,876.47	0.00		0.00	
2024					45,993.74	45,993.74			45,993.74		0.00	credit 2025
						0.00			0.00		0.00	
						0.00			0.00		0.00	
TOTALS	28,169.50		221,947.06	0.00	102,609.85	352,726.41	148,908.24	90,783.56	113,034.61	1,335,421.67	1,484,329.91	

MFT Agency Transaction List

Agency Name : Washington		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2023		\$1,280,746.41		Average MFT Allotment		\$30,068.22	
Unobligated Balance as of 12/30/2024		\$1,866,317.88		Average TRF Allotment		\$29,659.70	
Total MFT and TRF Allotment		\$716,734.97		Total Authorizations		\$221,947.06	
Total Supplemental Allotments		\$56,616.11		Total Credits		\$34,167.45	
				Paid to State Debits		\$0.00	
				Paid to State Credits		\$0.00	
Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
12/31/2023	MFT Transportation Renewal Fund				\$28,983.36	\$1,309,729.77	
12/31/2023	Motor Fuel Tax Fund				\$33,741.21	\$1,343,470.98	
1/31/2024	MFT Transportation Renewal Fund				\$26,838.47	\$1,370,309.45	
1/31/2024	Motor Fuel Tax Fund				\$26,735.29	\$1,397,044.74	
2/26/2024	Authorization	Maintenance	23-00000-00-GM	per mes	\$2,123.07	\$1,394,921.67	C
2/29/2024	MFT Transportation Renewal Fund				\$28,393.32	\$1,423,314.99	
2/29/2024	Motor Fuel Tax Fund				\$28,757.41	\$1,452,072.40	
3/12/2024	Credit	Interest		2023 per review	\$15,876.47	\$1,467,948.87	
3/29/2024	Credit	Engineering	23-00133-77-EG	RBI - TWM Inv. 2	\$5,534.30	\$1,473,483.17	O
3/29/2024	Credit	Engineering	23-00133-77-EG	RBI - TWM Inv. 1	\$12,756.68	\$1,486,239.85	O
3/29/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 2	\$5,534.30	\$1,480,705.55	O
3/29/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 1	\$12,756.68	\$1,467,948.87	O
3/31/2024	MFT Transportation Renewal Fund				\$26,446.23	\$1,494,395.10	
3/31/2024	Motor Fuel Tax Fund				\$26,073.49	\$1,520,468.59	
4/3/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 4	\$24,049.33	\$1,496,419.26	O
4/3/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 3	\$27,650.90	\$1,468,768.36	O
4/30/2024	MFT Transportation Renewal Fund				\$29,338.54	\$1,498,106.90	
4/30/2024	Motor Fuel Tax Fund				\$28,461.79	\$1,526,568.69	
5/31/2024	MFT Transportation Renewal Fund				\$28,180.72	\$1,554,749.41	
5/31/2024	Motor Fuel Tax Fund				\$27,983.66	\$1,582,733.07	

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Filter Criteria: District=4, County=Tazewell, Agency=Washington, AgencyType=Municipality, FromDate=12/31/2023, ToDate=12/30/2024, TransactionType=ALL, Category=All
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Agency Name : Washington		County : Tazewell		Agency Type : Municipality		District : 4	
Beginning Unobligated Balance as of 12/31/2023		\$1,280,746.41		Average MFT Allotment		\$30,068.22	
Unobligated Balance as of 12/30/2024		\$1,866,317.88		Average TRF Allotment		\$29,659.70	
Total MFT and TRF Allotment		\$716,734.97		Total Authorizations		\$221,947.06	
Total Supplemental Allotments		\$56,616.11		Total Credits		\$34,167.45	
				Paid to State Debits		\$0.00	
				Paid to State Credits		\$0.00	
Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
6/20/2024	Supplemental Allotment			FY2024 High Growth Cities	\$56,616.11	\$1,639,349.18	
6/28/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 6	\$23,234.59	\$1,616,114.59	O
6/28/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 5	\$24,213.23	\$1,591,901.36	O
6/30/2024	MFT Transportation Renewal Fund				\$30,091.53	\$1,621,992.89	
6/30/2024	Motor Fuel Tax Fund				\$31,587.44	\$1,653,580.33	
7/31/2024	MFT Transportation Renewal Fund				\$29,996.86	\$1,683,577.19	
7/31/2024	Motor Fuel Tax Fund				\$30,995.54	\$1,714,572.73	
8/30/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 7 - 10	\$18,937.17	\$1,695,635.56	O
8/31/2024	MFT Transportation Renewal Fund				\$32,550.06	\$1,728,185.62	
8/31/2024	Motor Fuel Tax Fund				\$32,330.46	\$1,760,516.08	
9/10/2024	Authorization	Maintenance	24-00000-00-GM	per revised est	\$72,000.00	\$1,688,516.08	C
9/30/2024	MFT Transportation Renewal Fund				\$31,511.10	\$1,720,027.18	
9/30/2024	Motor Fuel Tax Fund				\$31,129.07	\$1,751,156.25	
10/31/2024	MFT Transportation Renewal Fund				\$31,043.66	\$1,782,199.91	
10/31/2024	Motor Fuel Tax Fund				\$30,653.89	\$1,812,853.80	
11/30/2024	MFT Transportation Renewal Fund				\$32,542.52	\$1,845,396.32	
11/30/2024	Motor Fuel Tax Fund				\$32,369.35	\$1,877,765.67	
12/10/2024	RBI Authorization	Engineering	23-00133-77-EG	RBI - TWM Inv. 11 - 13	\$11,447.79	\$1,866,317.88	O

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

Filter Criteria: District=4,County=Tazewell,Agency=Washington,AgencyType=Municipality,FromDate=12/31/2023,ToDate=12/30/2024,TransactionType=ALL,Category=All
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