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**City of Mt. Vernon, Illinois
Regular City Council Meeting
Monday, December 18, 2023
7:00 p.m.**

The Mt. Vernon City Council held a Regular City Council Meeting on Monday, December 18, 2023 at 7:00 p.m. in the City Council Chamber at City Hall, 1100 Main Street, Mt. Vernon, Illinois. Facebook Live: <https://www.facebook.com/MtVernonIL>.

Mayor John Lewis opened the meeting.

Rose Straeter with Broken, Loved, Healed led the Invocation.

The Pledge of Allegiance was recited.

ROLL CALL

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

PRESENTATION OF JOURNALS

The Journal for the December 4, 2023 Regular City Council Meeting was presented for approval.

Council Member Joe Gliosci motioned to approve the Journal as presented. Seconded by Council Member Donte Moore. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

VISITORS/CITIZENS REQUESTS/ADDRESSES FROM THE AUDIENCE

None.

APPROVAL OF CONSOLIDATED VOUCHERS FOR ACCOUNTS PAYABLE

The Consolidated Vouchers for Accounts Payable were presented to the Council for approval.

Council Member Ray Botch motioned to approve the Consolidated Vouchers for Accounts Payable in the amount of \$3,509,918.24. Seconded by Council Member Mike Young. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

BIDS AND QUOTES

None.

CITY MANAGER

Assistant City Manager Nathan McKenna introduced Finance Director Stephanie Bailey to present the 2023 Audit. She stated that the auditors, Roth & Co., reported they found a clean opinion. This was the first year that they have conducted the City's Audit. Finance Director Bailey then highlighted items from the Audit as follows:

FINANCIAL HIGHLIGHTS

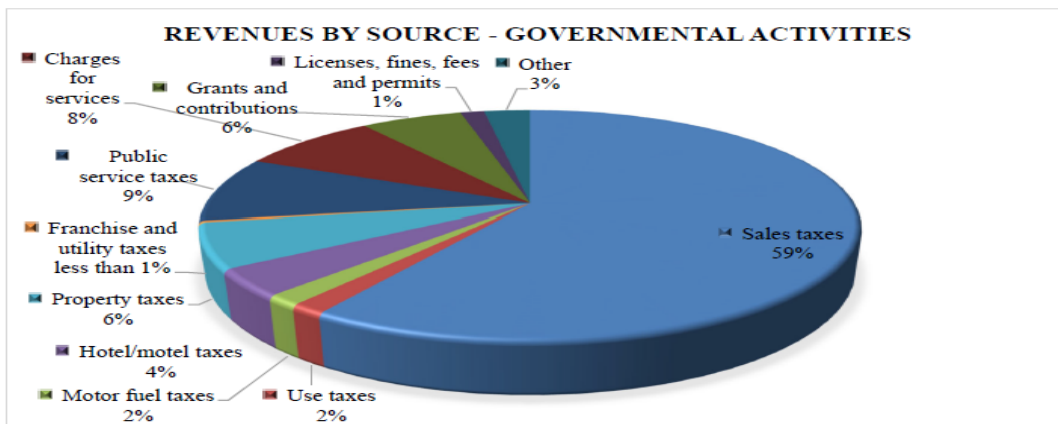
The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by \$56.4 million (net position) as of April 30, 2023.

The City's total net position for the fiscal year increased by \$8.3 million, or 17%. The governmental net position increased by \$5.5 million, or 27%, and the business-type net position increased by \$2.8 million, or 10%.

The City's Governmental Funds are reported with a combined ending fund balance of \$35.0 million. The General Fund accounted for \$16.6 million, or 47%, of the total. The General Fund ending fund balance increased by \$6.4 million, or 63%, from the previous reporting period.

Net position in the City's Pension Trust Funds decreased by \$1.8 million, or 4% due to investment losses during the year.

Finance Director Bailey shared information regarding Revenues by Source:



Finance Director Bailey shared information regarding the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances for the Year Ended April 30, 2023.

City of Mt. Vernon, Illinois
Governmental Funds
Balance Sheet
April 30, 2023
Exhibit C

	General Fund	Quality of Life	Home Rule Tax	Nonmajor Governmental Funds	Eliminations	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 15,010,654	\$ 8,621,938	\$ 3,053,387	\$ 5,616,823	\$ -	\$ 32,302,802
Restricted cash and cash equivalents	328,371	-	-	-	-	328,371
Receivables						
Accounts, net	5,031	-	1,294,325	52,632	-	1,351,988
Property and replacement taxes	449,476	-	-	2,097,647	-	2,547,123
Notes	15,410	-	-	-	-	15,410
Due from other governments	3,562,478	644,877	-	694,448	-	4,901,803
Due from other funds	252,505	-	-	-	(250,000)	2,505
Inventories	-	-	-	1,380	-	1,380
Prepaid expenses	43,350	-	-	-	-	43,350
TOTAL ASSETS	\$ 19,667,275	\$ 9,266,815	\$ 4,347,712	\$ 8,462,930	\$ (250,000)	\$ 41,494,732
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable and accrued expenses	\$ 1,131,821	\$ 461,895	\$ 5,518	\$ 63,691	\$ -	\$ 1,662,925
Due to other funds	-	-	-	250,000	(250,000)	-
Unearned revenue	326,752	-	-	225	-	326,977
Other payables from restricted assets	73,680	-	-	-	-	73,680
TOTAL LIABILITIES	1,532,253	461,895	5,518	313,916	(250,000)	2,063,582
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	1,525,191	220,104	440,207	2,207,698	-	4,393,200
FUND BALANCES						
Nonspendable	43,350	-	-	1,380	-	44,730
Restricted for:						
Public works	-	-	-	1,432,492	-	1,432,492
Public safety	251,504	-	-	-	-	251,504
Community development	-	-	-	968,643	-	968,643
Culture and recreation	3,187	-	-	255,051	-	258,238
Capital projects	-	-	-	1,402,020	-	1,402,020
Committed for:						
Quality of life and economic development	-	8,584,816	-	-	-	8,584,816
Home rule tax	-	-	3,901,987	-	-	3,901,987
Pension sales tax	-	-	-	1,881,730	-	1,881,730
Unassigned	16,311,790	-	-	-	-	16,311,790
TOTAL FUND BALANCES	16,609,831	8,584,816	3,901,987	5,941,316	-	35,037,950
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 19,667,275	\$ 9,266,815	\$ 4,347,712	\$ 8,462,930	\$ (250,000)	\$ 41,494,732

City of Mt. Vernon, Illinois
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended April 30, 2023
Exhibit E

	General Fund	Quality of Life	Home Rule Tax	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Sales taxes	\$ 12,662,842	\$ 2,606,350	5,209,154	\$ 2,855,676	\$ 23,334,022
Use taxes	598,682	-	-	-	598,682
Motor fuel taxes	-	-	-	605,119	605,119
Hotel/motel taxes	1,115,261	-	-	459,354	1,574,615
Property taxes	455,531	-	-	2,093,465	2,548,996
Franchise and utility taxes	108,576	-	-	-	108,576
Public service taxes	3,696,007	-	-	-	3,696,007
Licenses, fines, fees and permits	570,354	-	-	-	570,354
Grants and contributions	54,089	2,003,574	-	369,784	2,427,447
Charges for services	691,623	-	-	43,695	735,318
Interest income	903,913	6,033	30,935	3,841	944,722
Miscellaneous	50,067	-	-	5,186	55,253
Total revenues	20,906,945	4,615,957	5,240,089	6,436,120	37,199,111
EXPENDITURES					
Current:					
General government	4,727,056	70,981	1,020,990	279,944	6,098,971
Public safety	9,282,151	-	-	-	9,282,151
Public works	1,766,187	-	-	610,976	2,377,163
Culture and recreation	501,454	-	-	604,287	1,105,741
Community development	-	-	-	1,039,714	1,039,714
Capital outlay	-	6,654,780	2,515,455	2,790,669	11,960,904
Debt service:					
Principal	129,701	1,004,889	173,808	713,234	2,021,632
Interest	10,050	652,211	199,267	372,951	1,234,479
Total expenditures	16,416,599	8,382,861	3,909,520	6,411,775	35,120,755
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,490,346	(3,766,904)	1,330,569	24,345	2,078,356
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	711,383	3,000,000	(5,152,150)	(1,065,797)	(2,506,564)
Proceeds from issuance of loans	-	-	-	902,571	902,571
Total other financing sources (uses)	711,383	3,000,000	(5,152,150)	(163,226)	(1,603,993)
NET CHANGE IN FUND BALANCES	5,201,729	(766,904)	(3,821,581)	(138,881)	474,363
FUND BALANCE - BEGINNING OF YEAR, AS RESTATED (SEE NOTE 13)	11,408,102	9,351,720	7,723,568	6,080,197	34,563,587
FUND BALANCE - END OF YEAR	\$ 16,609,831	\$ 8,584,816	\$ 3,901,987	\$ 5,941,316	\$ 35,037,950

Finance Director Bailey also discussed the funding for the Police Pension Fund and the Firefighters' Pension Fund.

Council Member Ray Botch motioned to approve the 2023 Audit. Seconded by Council Member Mike Young. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

CITY ATTORNEY

City Attorney David Leggans presented for Second Reading of an Ordinance Concerning the Levy and Collection of Taxes for the 2024 Fiscal Year. Assistant City Manager Nathan McKenna stated that nothing has changed since the first reading, and there have been no calls received from the public. The total levy is \$2,880,100.00, the same as last year.

Council Member Ray Botch motioned to approve Ordinance #2023-38, an Ordinance Concerning the Levy and Collection of Taxes for the 2024 Fiscal Year. Seconded by Council Member Mike Young. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

City Attorney David Leggans presented for First Reading of an Ordinance to Increase the Number of Package Sales Liquor Licenses. Assistant City Manager Nathan McKenna explained that there is a company wanting to open a package liquor store at the old Jumpin' Jimmy's location on Broadway. There is not a license available. This would increase the number from eight to nine licenses. Council Members had questions regarding the license and type of business. Assistant City Manager McKenna stated that this is the first reading only and that the City would obtain additional information for the second reading.

First Reading Only.

City Attorney David Leggans presented for First Reading of an Ordinance Regarding the Illinois Paid Leave For All Workers Act. Assistant City Manager Nathan McKenna stated this Ordinance is in regard to the Illinois Paid Leave for All Act that takes effect January 1. The Illinois Municipal League has suggested that this Ordinance be passed before the end of the year.

Council Member Donte Moore made the motion to suspend the rules and take action on the Ordinance, an Ordinance Regarding the Illinois Paid Leave For All Workers Act. Seconded by Council Member Joe Gliosci. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

Council Member Donte Moore motioned to approve Ordinance #2023-39, an Ordinance Regarding the Illinois Paid Leave For All Workers Act. Seconded by Council Member Joe Gliosci. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

City Attorney David Leggans presented a Resolution Amending the Personnel Policy Manual. Assistant City Manager Nathan McKenna stated there are several amendments in the Personnel Policy Manual in response to changes in the State legislation and also the Paid Leave For All Workers Act.

Council Member Ray Botch motioned to approve the Resolution Amending the Personnel Policy Manual. Seconded by Council Member Joe Gliosci. Yeas: Botch, Gliosci, Moore, Young, and Lewis.

MAYOR

Mayor John Lewis wanted to wish everyone a Merry Christmas and a Happy New Year.

CITY COUNCIL

City Council Members also wished everyone a Merry Christmas.

VISITORS/CITIZENS REQUESTS/ADDRESSES FROM THE AUDIENCE

None.

EXECUTIVE SESSION

None.

ADJOURNMENT

**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 7:19 p.m.

Respectfully submitted,



Becky Barbour, Deputy City Clerk