



Fiscal Year 2026-2027
Budget

Monmouth City Council Meeting

March 23, 2026

Table of Contents

Budget Overview	2
General Fund Overview	3
General Fund Revenues	4-11
Municipal Operations Expenses	12-18
Information Technology Expenses	19
Zoning/Building Expenses	20-21
Solid Waste Expenses	22
Boards & Commissions Expenses	23
Police Department Expenses	24-27
Fire Department Expenses	28-30
Public Safety Expenses	31
Debt Service Revenues & Expenses	32
Motor Fuel Tax Revenues & Expenses	33-34
Local Fuel Tax Revenues & Expenses	35
Health Fund Revenues & Expenses	36
TIF #1 Revenues & Expenses	37-38
TIF #2 Revenues & Expenses	39
TIF #3 Revenues & Expenses	40
TIF #4 Revenues & Expenses	41
Water/Sewer Revenues	42-44
Water Expenses	45-46
Wastewater/Sewer Expenses	47-48



Overview of Proposed FY 2026-2027 Budget

	Revenues	Expenses	Difference
General Fund	12,961,355	12,961,355	0
Public Safety	37,000	37,000	0
Debt Service	3,144,239	3,144,239	0
Motor Fuel Tax	4,718,329	4,718,329	0
Local Fuel Tax	200,000	200,000	0
Health Fund	1,376,100	1,376,100	0
Water/Sewer	16,922,000	13,874,625	-
Wastewater		3,047,375	0
Downtown TIF #1	2,526,196	2,526,196	0
N. 6th Street TIF #2	118,332	118,332	0
Main Street TIF #3	720,279	720,279	0
North Commercial TIF #4	215,000	215,000	0
TOTAL	42,938,830	42,938,830	0

Draft Date/Time: **March 25, 2026** **1:52 PM**



General Fund Overview Proposed FY 2026-2027 Budget

	Revenues	Expenses	Difference	GENERAL FUND
General Fund	12,961,355	12,961,355	0	Municipal Operations
				IT Support
				Zoning & Building
				Solid Waste
				Boards & Commissions
				Police Department
				Fire Department
				<u>Total</u>
TOTAL	12,961,355	12,961,355	0	
Surplus (Deficit)	0			

Draft Date/Time: March 25, 2026 1:52 PM

TAX REVENUE

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.300	Property Tax Levy - Corporate	329,291	346,665	373,888	349,000

Taxes levied and collected annually for general governmental purposes and delivery of municipal services.

01.00.301	Property Tax - Police Pension	985,889	1,050,000	1,012,644	1,125,000
-----------	-------------------------------	---------	-----------	-----------	-----------

Taxes levied and collected annually for the Police Pension.

01.00.302	Property Tax - Fire Pension	985,889	1,050,000	1,012,644	1,125,000
-----------	-----------------------------	---------	-----------	-----------	-----------

Taxes levied and collected annually for the Fire Pension.

01.00.303	Telecommunications Tax	101,218	105,225	99,173	102,149
-----------	------------------------	---------	---------	--------	---------

Tax revenues collected for the City on intrastate and interstate messages via local and toll services, private line, computer exchange, and cellular mobile communications.

01.00.304	Use Tax	311,851	337,416	95,114	97,967
-----------	---------	---------	---------	--------	--------

A tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased at retail as well as out of state purchases of titles/registered general merchandise with a local registration address. Includes local share of cannabis use tax.

01.00.305	State Income Tax (LGDF)	1,547,207	1,697,280	1,543,418	1,697,280
-----------	-------------------------	-----------	-----------	-----------	-----------

That portion of the Illinois Income Tax collected from individuals earning/receiving income in or as a resident of the State of Illinois and shared with local units of government.

01.00.306	State PP Replacement Tax	278,112	260,100	306,934	310,003
-----------	--------------------------	---------	---------	---------	---------

Taxes received from the State of Illinois to offset the loss of revenue, as a result of the repeal of ad valorem taxes on personal property in 1979.

01.00.307	Township Personal Property Tax	14,433	0	0	0
-----------	--------------------------------	--------	---	---	---

Taxes collected for the use of this service.

01.00.308	Hotel/Motel Tax	139,493	181,560	136,036	137,396
-----------	-----------------	---------	---------	---------	---------

The City receives 7% of monies collected for the fees imposed on individuals to stay in any hotel within the City limits.

01.00.309	2% Home Rule Sales Tax	1,800,034	1,796,790	2,053,259	2,094,324
-----------	------------------------	-----------	-----------	-----------	-----------

An additional 2% placed on the sales tax for purchases within the City. Current sales tax rate is 10% effective 1/1/2024.

TAX REVENUE - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.310	Sales Tax	1,415,818	1,409,640	1,594,674	1,626,567

Sales tax covers various taxes imposed under the Retailers Occupation Tax, Service Occupation Tax, Service Tax, and Use Tax. Municipalities receive 20% of the total amount collected on general merchandise collections and 100% of the tax collection on qualifying food, drugs, and medical appliances sold within their incorporated boundaries.

01.00.311	Road and Bridge Tax	57,088	59,056	59,312	63,464
-----------	---------------------	--------	--------	--------	--------

Taxes collected from the State and distributed to the City for the use of this service.

01.00.312	State Video Gaming Tax	195,603	208,085	204,494	206,539
-----------	------------------------	---------	---------	---------	---------

Monies collected from video gaming machines.

01.00.312.1	Video Gaming License/Terminal Fee	23,400	23,100	26,100	29,400
-------------	-----------------------------------	--------	--------	--------	--------

Revenue collected from licensed establishments and terminal operators for operating video gaming terminals. (98 machines at \$300 each)

01.00.313	Utility Tax	448,559	405,231	388,474	508,244
-----------	-------------	---------	---------	---------	---------

Revenue collected from a 2.25% tax on Ameren for natural gas and electricity sales.

01.00.314.1	Aviation Fuel Tax	28,030	12,037	12,037	10,817
-------------	-------------------	--------	--------	--------	--------

Grant awarded by IDOT Aeronautics for Airport Maintenance expenses from prior year (7/1/24-6/30/25).

SUB-TOTAL: TAX REVENUES		\$8,661,915	\$8,942,185	\$8,918,200	\$9,483,150
--------------------------------	--	--------------------	--------------------	--------------------	--------------------

LICENSES, PERMITS AND FEES

01.00.315	Liquor License	47,610	52,200	52,200	49,200
-----------	----------------	--------	--------	--------	--------

A license fee charged to any business who distributes alcohol within an establishment. Class 1, 2 & 4 licenses \$1,500; Class 3 \$900; Class 6 \$1,500 (Class 1, 2 & 4=30; Class 3=3; Class 6=1)

01.00.317	Electric and Gas Franchise Fees	87,605	88,000	89,000	89,000
-----------	---------------------------------	--------	--------	--------	--------

Fees collected from the electric and gas suppliers as per franchise agreements.

01.00.318	Cable TV Franchise Fee	48,393	50,000	45,194	50,000
-----------	------------------------	--------	--------	--------	--------

Fees collected from users and paid to the City as per agreement.

01.00.319	Cigarette License	700	1,000	1,000	1,000
-----------	-------------------	-----	-------	-------	-------

A \$50 license fee charged to a business selling cigarette products.

01.00.320	Vending/Coin Operated License	810	1,200	1,200	1,200
-----------	-------------------------------	-----	-------	-------	-------

Monies collected for vending machines.

LICENSES, PERMITS AND FEES - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.321	Other Licenses	2,455	2,300	4,270	2,500
Revenues generated for miscellaneous licenses (raffle, secondhand, taxi, finger printing).					
01.00.321.1	Golf Cart Registration	2,900	4,000	4,200	4,200
Revenues generated for licensure of golf carts for roadways.					
01.00.321.2	Urban Hen License	250	150	150	150
Revenues generated for licenses to house urban hens at a residence. (\$25 per license)					
01.00.322	Building/Electrical Permits	71,535	55,000	21,882	25,000
Monies collected from the Zoning Department for building and electrical permits, inspection fees.					
01.00.323	Recycling Fee	212,611	208,000	219,925	226,380
Monies collected per month for recycling collection on a contractual basis. Avg=3,500 households/month					
01.00.323.1	Yard Waste Fee	53,058	55,000	57,928	68,460
Monies collected per month for curbside yard waste pick-up. Avg=3,500 households/month @ at rate of \$1.63 per month per household					
01.00.324	LRS Hosting Fee Revenues	23,591	20,000	22,832	23,000
Hosting Fee collected from Lakeshore Recycling for incoming solid waste at the Transfer Station					
01.00.326	Fire Protection Fees	18,181	25,000	20,307	20,917
Fees paid by residents who do not live within the city limits and are within a 2 mile radius of Monmouth for fire protection. This is paid at \$7.00 per \$1,000 of the assessed evaluation of the home.					
01.00.384	Garbage Collection Fee	471,648	490,388	484,654	516,960
Money collected from Utility customers for garbage collection & garbage stickers. Avg=3,500 households per month.					
01.00.327	Right of Way Permit	0	0	6,760	7,500
Money collected from Utility businesses to access City ROW property.					
01.00.328	Infrastructure Improvement	247,935	252,000	251,499	252,000
Utility billing revenue collected to fund the City's capital improvement infrastructure plan. (\$6/month charge on all municipal services bills)					

LICENSES, PERMITS AND FEES - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.330	Rental Registration/Inspection Fee	70	100	20	100

Fees generated from rental properties for the inspection of those properties.

SUB-TOTAL: LICENSE, PERMITS, AND FEES		\$1,289,352	\$1,304,338	\$1,283,021	\$1,337,567
--	--	--------------------	--------------------	--------------------	--------------------

FINES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.333	Junk and Debris	1,425	1,500	3,161	3,000

Fines collected as a result of the unsheltered accumulation or storage of junk and debris.

01.00.333.1	Inspection Fines	0	100	0	100
-------------	------------------	---	-----	---	-----

Fines paid by landlords for failure to address issues noted during inspections or failing to register property.

01.00.335	Alcohol/Drug Fines 91-126	41,264	40,000	54,401	50,000
-----------	---------------------------	--------	--------	--------	--------

Alcohol related fines.

01.00.336	Fines-Ordinance Violations	61,780	70,000	75,156	80,000
-----------	----------------------------	--------	--------	--------	--------

Revenues generated from City Ordinance Violations.

01.00.336.1	Parking Fines/Fees	3,515	4,200	1,812	2,500
-------------	--------------------	-------	-------	-------	-------

Revenue generated by restricted parking violations.

01.00.337	NSF Check Charges	-106	100	0	100
-----------	-------------------	------	-----	---	-----

Fees collected for checks with insufficient funds.

01.00.338	Impound Fees	58,785	70,000	34,800	45,000
-----------	--------------	--------	--------	--------	--------

Fee charged to release a vehicle from impound when a driver has been cited for particular vehicle/moving violations, i.e. DUI, no valid driver's license, no valid license plates, etc.

SUB-TOTAL: FINES		\$166,663	\$185,900	\$169,330	\$180,700
-------------------------	--	------------------	------------------	------------------	------------------

REIMBURSEMENT FOR SERVICES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.350	Police Training Reimbursement	6,680	0	0	0

Money reimbursed through the State for expenses incurred for Police training

01.00.350.1	Fire Training Reimbursement	19,750	0	11,457	10,000
-------------	-----------------------------	--------	---	--------	--------

Money reimbursed through the State for expenses incurred for Firefighter training at the University of Illinois.

01.00.352	Reimbursement from Fed Grants	37,243	2,500	2,100	2,500
-----------	-------------------------------	--------	-------	-------	-------

Reimbursement from grants for a portion of the salary for FBI Overtime.

01.00.353	Reimbursement from Grants	2,337	2,500	2,000	2,500
-----------	---------------------------	-------	-------	-------	-------

Reimbursement from grants for a portion of the salary for the undercover officer (WCI Task Force).

01.00.353.2	Lincoln Homes Alive Reim.	10,380	12,000	10,000	12,000
-------------	---------------------------	--------	--------	--------	--------

Lincoln Homes contracts police protection from the Monmouth Police Dept.

01.00.354	Public Safety Reimbursement	5,383	1,000	1,777	1,000
-----------	-----------------------------	-------	-------	-------	-------

Reimbursements for witness or summons fees, Police/ Fire Report fees, damage to City property, background checks, fees for Public Safety response out of the City.

01.00.357	School Resource Officer Reimbursment	0	0	39,000	58,469
-----------	--------------------------------------	---	---	--------	--------

The MR School District pays 75% of the SRO's total annual compensation.

01.00.358	County Dispatch Contract	63,554	58,665	58,665	58,665
-----------	--------------------------	--------	--------	--------	--------

The County pays a portion of the 911 services that the City provides.

01.00.359	911 Dispatching	115,968	115,968	115,968	115,968
-----------	-----------------	---------	---------	---------	---------

The 911 Board pays a portion of the 911 services that the City provides.

SUB-TOTAL: REIMBURSEMENT FOR SERVICES		\$261,295	\$192,633	\$240,967	\$261,103
--	--	------------------	------------------	------------------	------------------

REVENUE - RENTAL & PROPERTY

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.361	Interest Income	110,373	100,000	113,362	100,000

Any interest earned on general fund cash accounts.

01.00.362	Parking Lot Rentals	0	600	480	600
-----------	---------------------	---	-----	-----	-----

Monies received for the use of parking lots owned by the city.

01.00.363	Hangar Rentals	7,400	8,400	8,400	7,200
-----------	----------------	-------	-------	-------	-------

Monies generated from hangar rentals at the airport. (\$100 per hangar/month).

01.00.363.1	Ag Sprayer Fees	1,650	3,800	3,250	3,600
-------------	-----------------	-------	-------	-------	-------

Ag Spray Permit Fee \$300; Ag Sprayer Op Fee \$50/plane/day

01.00.364	Tower Rentals	45,893	45,000	46,840	45,000
-----------	---------------	--------	--------	--------	--------

Revenue generated from tower rental.

01.00.365	Rental Income	3,600	3,600	3,600	0
-----------	---------------	-------	-------	-------	---

Rent previously received for office space in City Hall. Now occupied by Public Works.

01.00.366	Cemetery Lot Sales	3,435	3,000	19,764	3,000
-----------	--------------------	-------	-------	--------	-------

Income received from the purchase of lots within the municipal cemetery.

01.00.366.1	Cemetery Income Burial Fees	16,815	15,000	34,224	15,000
-------------	-----------------------------	--------	--------	--------	--------

Income received from burial fees.

01.00.368	Campground Receipts	50,579	73,163	43,824	42,000
-----------	---------------------	--------	--------	--------	--------

Income from the fees charged for utilizing the campground.

SUB-TOTAL: RENTAL & PROPERTY		\$239,746	\$252,563	\$273,743	\$216,400
---	--	------------------	------------------	------------------	------------------

REVENUE FROM OTHER AGENCIES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.373	IDOT Reimbursement Agreement	13,163	22,000	30,597	30,000
Funds received from the State of Illinois for their share of the traffic light energy bill & reimbursements for signal maintenance.					
01.00.374	Federal and State Grants - Admin	1,233,118	588,765	993,215	1,354,520
Grant revenues from IPRF Safety Grant (\$7,936) and IHDA Round 3 SCP Grant (\$80,000 of 2-year grant for demos), IHDA Round 2 HRAP Grant (\$325,000 of \$400,000 2-year grant for accessibility & roof repair), Rehab East Apron Fed \$385,390/State \$14,527, Rehab Runway 3/21 Phase 1 Improve Runway Safety Area Fed \$527,778/State \$13,889.					
SUB-TOTAL: REVENUE FROM OTHER AGENCIES		\$1,246,281	\$610,765	\$1,023,812	\$1,384,520

OTHER INCOME

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.374.1	Donations and Bequests	16,773	5,000	150,530	5,000
Donations for projects and/or bequests received as memorials, etc. (offset by 01.00.494)					
01.00.375	Transfer from Gen Fund Surplus	0	0	0	0
Reappropriation of excess revenues over expenditures from previous fiscal years that have created a positive fund balance to carry forward into current fiscal year.					
01.00.375.1	Transfer from Airport MM Acct	0	498,722	0	28,416
Transfer of reserves for 5% (\$14,527) local match for Rehab East Apron Pavement and 5% (\$13,889) local match for Rehab Runway 3/21 Phase 1 RSA.					
01.00.375.2	Transfer from Capital Reserve	0	0	48,767	0
Transfer of reserves for					
01.00.376	Sale of Equipment	0	0	1,200	0
Revenue generated from the sale of surplus municipal equipment.					
01.00.378	Airport Sales	7,889	12,000	12,583	13,000
Revenue received from independent flyers for fuel purchased at the municipal airport.					

OTHER INCOME - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.379	Miscellaneous Income	27,255	15,000	308	15,000

Income not classified in other line items.

01.00.381.1	Insurance Reimbursement	29,280	25,000	59,812	25,000
-------------	-------------------------	--------	--------	--------	--------

Reimbursements from insurance companies for Workers Compensation claims and accidents.

01.00.383	Mowing Reimbursement	3,100	3,000	1,296	3,000
-----------	----------------------	-------	-------	-------	-------

Monies collected as a result of the City mowing/trimming properties not maintained.

SUB-TOTAL: OTHER INCOME		\$84,296	\$558,722	\$274,496	\$89,416
--------------------------------	--	-----------------	------------------	------------------	-----------------

01.00.386	Farm Ground Rental	4,138	4,000	4,138	4,000
-----------	--------------------	-------	-------	-------	-------

Monies received from the rental of municipal farm ground – hay (Tharp), crop (Arnold), etc.

SUB-TOTAL: RENTAL/OTHER		\$4,138	\$4,000	\$4,138	\$4,000
--------------------------------	--	----------------	----------------	----------------	----------------

CEMETERY

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
02.00.384	Care fund fee income	1,200	2,500	10,080	2,500

Monies collected as part of the sale of plots for major upkeep projects at the cemetery.

02.00.390	Cemetery Interest Income	5,550	2,000	5,855	2,000
-----------	--------------------------	-------	-------	-------	-------

Monies generated from the interest received on the cemetery account.

SUB-TOTAL: CEMETERY		\$6,750	\$4,500	\$15,935	\$4,500
----------------------------	--	----------------	----------------	-----------------	----------------

TOTAL GENERAL FUND REVENUES		\$11,960,435	\$12,055,606	\$12,203,644	\$12,961,355
------------------------------------	--	---------------------	---------------------	---------------------	---------------------

PERSONNEL SERVICES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
SALARIES					
01.00.400	Administrative Salaries	359,537	336,798	345,918	443,944

Salaries (including part time) for the Mayor, Council, Administrator, Account Manager, Executive Administrative Assistant, Administrative Assistant, Communications Director, Clerk, Treasurer, Cemetery Sexton and Campground Manager/Maintenance Superintendent.

01.00.401.5	Group Health Insurance	44,030	46,352	45,517	129,335
-------------	------------------------	--------	--------	--------	---------

Medical insurance premiums paid by the City on behalf of Administrative Department employees.

SUB-TOTAL: PERSONNEL SERVICES		403,567	383,150	391,435	573,280
--------------------------------------	--	----------------	----------------	----------------	----------------

CONTRACTUAL SERVICES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
MAINTENANCE					
01.00.411	Building	13,610	10,000	35,779	10,000

Funds for the repair and maintenance of City Hall. Such expenses may include contracted labor, materials, plumbing, and electrical supplies, furniture and office.

01.00.412	Equipment - repair & maintenance	12,671	15,000	34,088	15,000
-----------	----------------------------------	--------	--------	--------	--------

Funds for the repair and maintenance on municipally owned equipment paid from the General Fund.

01.00.413	Municipal Airport Runway/Site	363,829	962,444	57,387	1,040,000
-----------	-------------------------------	---------	---------	--------	-----------

Funds for the repair and general maintenance to the municipally owned airport \$70,000. Also includes Rehab East Apron Pavement IDOT Aeronautics funded project \$414,444 with State & Local matching funds (5% each) and Rehab Runway 3/21 Phase I Runway Safety Area (RSA) \$555,556 with State & Local matching funds (5%).

01.00.413.1	Payment to Flying Club	3,273	2,500	0	2,500
-------------	------------------------	-------	-------	---	-------

Payment to Flying Club to reimburse for legitimate expenses related to the maintenance and operation of the municipal operation.

01.00.414	Cemetery Site	14,560	25,000	14,490	17,000
-----------	---------------	--------	--------	--------	--------

Funds for the maintenance of the municipal cemetery, including the building, plots, and general upkeep of the grounds.

01.00.414.1	Campground	5,617	12,000	3,971	7,000
-------------	------------	-------	--------	-------	-------

Funds for the maintenance of the Citizens Lake Campground, including any needed electrical and plumbing repairs. Replace posts and bathroom facility repairs.

CONTRACTUAL SERVICES - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.415	Payment to Band	4,000	4,000	4,000	4,000

Funds for the annual payment to the municipal band for performances on behalf of the City.

01.00.416	Economic Development Endeavors	5,000	45,000	45,701	35,800
-----------	--------------------------------	-------	--------	--------	--------

Funds for membership in the Prairie Hills Land Bank Program to improve residential properties and financial support of the MCAP economic development organization.

01.00.417	Professional Services	84,950	75,000	134,024	85,000
-----------	-----------------------	--------	--------	---------	--------

Funds for professional services of a consultant, such as WIRC for grant writing, Hutchison Engineering for grant project design, or outside legal advice on labor matters on an as needed basis.

01.00.417.1	Legal Services	38,390	40,000	40,819	40,000
-------------	----------------	--------	--------	--------	--------

Funds for the legal advice and/or services performed by the City Attorney.

01.00.418	Contractual Services	19,166	15,000	23,788	25,000
-----------	----------------------	--------	--------	--------	--------

Funds for monthly contractual services of a consultant, including E-Quantum to advise City on power and gas utilities, UBS for investing activities in bonds & securities, monthly Culligan water delivery, annual fire extinguisher inspection at City Hall, and contribution to MCAP for Public Square landscaping & snow removal contract.

01.00.423	WC Contractual Payment	731,780	572,557	687,068	403,114
-----------	------------------------	---------	---------	---------	---------

For services rendered by the Public Works Department for the operation and maintenance of public right of ways, streets, compost site, landfill, cemeteries, airport, lake/campground - 10% of contract.

SUB-TOTAL: CONTRACTUAL SERVICES		\$1,296,845	\$1,778,501	\$1,081,115	\$1,684,414
---------------------------------	--	-------------	-------------	-------------	-------------

OTHER

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.424	Postage	1,731	1,800	1,846	1,800

Purchase of postage stamps, post cards, or any postal related needs. Includes certified mail, overnight delivery, money order fees, postage due amounts or any other incidental charges or expenses for postage.

OTHER - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.424.3	Lease Payments - Public Works	16,466	16,000	15,996	16,000
Endloader/Backhoe lease payment portion charged to the General Fund.					
01.00.424.4	Professional Services	64,802	50,000	24,860	20,000
Architectural, appraisal or other professional services for administrative purposes, economic and/or community development projects, and codification of ordinances.					
01.00.424.5	Fleet Vehicle Lease	10,748	22,000	5,470	5,000
Lease for vehicle assigned for City Hall use.					
01.00.425	Publishing	838	2,000	1,062	2,000
Any ads or notices placed in the paper for municipal information.					
01.00.426	Printing and Copying	146	250	0	200
For the printing of forms, notices, budgets, etc., where such work is not performed by the municipal personnel. Printing of stickers for golf cart registration.					
01.00.427	Community/Public Relations	9,697	6,000	5,608	6,000
Funds for beautification of the City, hydrant painting, civic involvement, or public relations.					
01.00.428	Dues and Subscriptions	3,624	2,500	234	2,000
For municipal personnel organization memberships and subscriptions to pertinent employment related materials and organizations.					
01.00.429	Prof Development/Travel	10,890	5,000	3,453	7,000
Fees for development of professional employment, seminars, and conferences, travel by municipal personnel on official business, including mileage, meals, and/or lodging.					
SUB-TOTAL: OTHER EXPENSES		\$118,942	\$105,550	\$58,529	\$60,000

CONTRACTUAL SERVICES - utilities

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.430	Utilities	102,079	90,000	121,209	135,000

For any type of heating, light and power services provided to the municipal government. *This does not include telephone utility services.

01.00.432	Street Lighting	72,031	70,000	75,903	75,000
-----------	-----------------	--------	--------	--------	--------

Cost of street lighting.

SUB-TOTAL: CONTRACTUAL SERVICES		\$174,109	\$160,000	\$197,112	\$210,000
--	--	------------------	------------------	------------------	------------------

COMMODITIES

01.00.435	De-icing Salt	39,905	45,000	40,000	45,000
-----------	---------------	--------	--------	--------	--------

Salt used for de-icing the streets.

01.00.439	Office Supplies	5,089	5,000	5,713	5,500
-----------	-----------------	-------	-------	-------	-------

General office supplies such as stationary, paper clips, paper, pens, etc.

01.00.440	Operating Supplies	2,526	3,000	1,940	2,500
-----------	--------------------	-------	-------	-------	-------

Supplies such as chemicals, cleaning supplies and sanitation supplies for City Hall.

01.00.442	Fuel for Resale	5,765	5,500	6,536	7,000
-----------	-----------------	-------	-------	-------	-------

Fuel purchased at the municipal airport to sell to aircraft owners.

SUB-TOTAL: COMMODITIES		\$53,285	\$58,500	\$54,190	\$60,000
-------------------------------	--	-----------------	-----------------	-----------------	-----------------

OTHER EXPENSES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.444	YMCA Outdoor Pool Stipend	20,000	20,000	20,000	20,000

Annual stipend to YMCA for 10 years beginning FY2020/2021 in support of operating expenses associated with the outdoor community pool.

01.00.445	Contingency	28,095	33,694	4,888	50,938
-----------	-------------	--------	--------	-------	--------

Funds for any unexpected and unbudgeted cost that does not fall in the general scope of the current line items.

01.00.502	Transfer to Debt Service Fund	284,012	312,631	312,631	310,031
-----------	-------------------------------	---------	---------	---------	---------

General Obligation Bond Series 2021 B (\$5 million bond for capital improvements)

OTHER EXPENSES - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.447	Unemployment Compensation	7,725	2,500	0	2,500
Funds for the payment of the Municipal contribution to Worker's Compensation charges.					
01.00.448	Liability and Hazard	304,245	374,412	352,772	366,060
General Fund portion of the overall insurance premium, covering all municipal buildings, property, personnel, equipment and worker's compensation.					
01.00.448.1	Insurance Reimbursable Expenses	1,950	10,000	1,000	5,000
Expenses reimbursed by an insurance company due to damage to City property.					
01.00.449	Audit Expense	96,951	120,000	99,424	110,000
Funds for services rendered to perform a professional audit of the City's finances to include actuary services of public safety pension funds.					
01.00.450	Lawn Equipment	0	45,000	47,252	0
Funds for replacement of lawn mowers for cemetery, public works, and campground.					
01.00.450.1	Cemetery Recording Fee	250	400	420	450
Fees paid to record all lots purchased within the municipal cemetery.					
01.00.450.2	Recording Fee/Lien Release	134	100	201	200
Fee paid to release a lien once the debt is satisfied.					
01.00.480	Impound Fee Expense	1,882	1,500	578	1,000
Funds for postage, correspondence, fees, etc. related to impound of vehicles.					
01.00.488.5	Fireworks Expense	12,000	12,000	12,000	12,000
Funds for the City's participation in the annual fireworks contribution.					
SUB-TOTAL: OTHER EXPENSES		\$757,243	\$932,237	\$851,167	\$878,179

OTHER EXPENSES - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.492	Fed & State Grant Expenses - Admin	188,074	119,043	211,271	7,936
Expenses related to Federal or State grants received. (IPRF Safety Grant \$7,936) IDOT Aeronautics Grant Expenses budgeted in Airport acct#01.00.413.					
01.00.494	Grant Expense-Fire	66,286	5,000	62,200	5,000
Funds for purchases associated with Training Facility donations for the Fire Dept.offset by 01.00.374.1					
01.00.495	IDOT Highway Safety Grants	0	0	0	0
Funds for purchases associated with a Highway Safety grants for the Police.					
SUB-TOTAL: GRANT EXPENSES		\$254,360	\$124,043	\$273,471	\$12,936

CAPITAL OUTLAY

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.00.498	Property Tax - Property	4,007	5,000	7,325	7,000
Funds to pay municipal taxes on all leased City owned property.					
01.00.500	Capital Improvements	6,824	15,000	120,401	15,000
Capital repairs, renovations or other improvements to City Hall and other municipal properties such as 50/50 residential sidewalk replacement program.					
01.00.501	Transfer to Other Funds	1,201,886	0	1,671,269	0
SUB-TOTAL: CAPITAL		\$1,212,717	\$20,000	\$1,798,995	\$22,000

SOCIAL SECURITY/IMRF

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.16.400.1	IMRF	6,985	7,573	6,770	10,456
Funds for employer's contribution to the retirement fund for employees/anyone who qualifies.					
01.16.400.2	Social Security/Medicare	108,775	115,672	112,999	126,612
Funds for payment of the municipal contribution to Social Security and Medicare.					
SUB-TOTAL: SOCIAL SECURITY/IMRF		\$115,760	\$123,245	\$119,769	\$137,068
TOTAL MUNICIPAL OPERATIONS		\$4,386,829	\$3,685,226	\$4,825,783	\$3,637,876

IT SUPPORT

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.10.452	Infrastructure Support	72,583	90,000	167,704	104,600

Server updates, malware protection, remote assistance software, threat scanning, police department criminal justice information access, webhosting and network security appliance replacement. Annual hardware support, including backup hard drive rotation and unexpected electronic failure.

01.10.452.3	Networking & Telephone Expenses	72,540	79,000	78,795	82,300
-------------	--	--------	--------	--------	--------

Phone and fiber optic network costs, aircard expenses for mobile data access in the squad cars and PRI network costs.

TOTAL INFORMATION TECHNOLOGY SUPPORT		\$145,123	\$169,000	\$246,499	\$186,900
---	--	------------------	------------------	------------------	------------------

PERSONNEL SERVICES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.40.400	Salaries	48,979	50,040	48,116	50,040

Salaries and wages allocated for the Director of Zoning/Building Official.

01.40.401.5	Health Insurance	13,709	17,077	16,887	27
-------------	------------------	--------	--------	--------	----

Medical insurance premiums paid by the City on behalf of Zoning-Building Department employees. Includes life insurance.

SUB-TOTAL: PERSONNEL SERVICES		\$62,689	\$67,117	\$65,003	\$50,067
--------------------------------------	--	-----------------	-----------------	-----------------	-----------------

CONTRACTUAL SERVICES - Maintenance

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.40.405	Vehicle	3,175	30,000	21,183	500

Funds for the purchase and maintenance of a newer late model department vehicle.

CONTRACTUAL SERVICES - other

01.40.410	Contractual Service-Demolitions	123,784	81,000	122,000	80,000
-----------	---------------------------------	---------	--------	---------	--------

Costs associated with abandoned property maintenance enforcement actions taken by the City using Illinois Housing Development Authority Round 3 SCP Grant (if awarded) to demo 3 or 4 homes at \$80,000. Expenses to mow abandoned properties are included in this account of \$0.

01.40.411	Contractual Service-Housing Rehab	0	0	75,000	325,000
-----------	-----------------------------------	---	---	--------	---------

Costs associated with home repair and accessibility by the City using Illinois Housing Development Authority Round 2 HRAP Grant, a 2-year grant totalling \$400,000 and administered by WIRC. (FY2026 \$75,000 and FY2027 \$325,000)

01.40.417	Professional Services	0	0	0	0
-----------	-----------------------	---	---	---	---

Funds for appraisals of City owned property or asbestos inspections.

01.40.418	Inspection Fees	13,328	8,500	3,693	3,000
-----------	-----------------	--------	-------	-------	-------

Funds for the payments of contractual obligations including electrical, plumbing, or other necessary inspections.

CONTRACTUAL SERVICES/Other - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.40.424	Postage	727	1,000	713	750
Funds for all required correspondence generated from the Zoning Department, including certified mail, overnight delivery, money order fees, postage due amounts or any other postage charges/expenses.					
01.40.425	Publishing	626	400	460	400
Funds to place legal requirements in the paper including Board of Appeals, Plan Commission, and Demolition Bids.					
01.40.436	Training	245	0	0	1,000
Funds for fees associated with the costs of continuing education classes in order for the Zoning/Building Director to stay current with necessary licenses.					
01.40.437	Lien Expense	1,001	200	482	300
Cost of filing a lien on a real estate property at the County Courthouse.					
SUB-TOTAL: CONTRACTUAL SERVICES		\$142,885	\$121,100	\$223,532	\$410,950

COMMODITIES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.40.440	Operating Supplies	141	2,100	597	500
Funds for the purchase of office supplies including: inkjet cartridges, applications and permits, batteries, hang tags, etc.					
01.40.441	Vehicle Fuel	1,332	1,600	1,134	1,400
Funds to pay for the cost of fuel for municipally owned vehicles.					
SUB-TOTAL: COMMODITIES		\$1,473	\$3,700	\$1,731	\$1,900

TOTAL ZONING/BUILDING DEPARTMENT		\$207,047	\$191,917	\$290,266	\$462,917
---	--	------------------	------------------	------------------	------------------

SOLID WASTE EXPENSES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.15.417	Landfill Closure Costs	45,843	75,000	98,137	98,000
Funds for all professional services related to the Landfill Closure, including testing water samples.					
01.15.418	Contractual Services	660	700	660	700
Shred Day Cost - 2 Events Spring & Fall					
01.15.419	Yard Waste Pickup	52,357	55,000	55,182	52,000
Contractual payment to a privately owned hauler to pick up and dispose of yard waste/compost. Not based on # households/month.					
01.15.419.1	Solid Waste Garbage Contract	429,266	490,388	438,517	475,440
Payment to Lakeshore Recycling Systems for curbside collection/disposal of residential waste. Est 3,500 households/month; reevaluated qtrly					
01.15.420	Transfer Station Disposal	0	0	0	0
01.15.421	Regional Collection Facility	6,312	6,500	6,312	6,500
Electronics and paint recycling annual fee.					
01.15.422	Recycling Services Contract	209,450	208,000	220,202	225,669
Contract for curbside collection and disposal of recycling material by Eagle Enterprises Recycling, Inc. Based on 3,489 households/month					
01.15.455	Equipment/Capital	124,314	0	0	
TOTAL SOLID WASTE EXPENSES		\$868,202	\$835,588	\$819,010	\$858,309

PERSONNEL SERVICES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.20.400	Salaries	213	400	438	450

Funds for payment of board/commission members to attend any necessary meetings.

Zoning Board of Appeals-6 members @ \$7.50/meeting

SUB-TOTAL: PERSONNEL SERVICES		\$213	\$400	\$438	\$450
--------------------------------------	--	--------------	--------------	--------------	--------------

CONTRACTUAL SERVICES - OTHER

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.20.417	Professional Services	5,601	7,500	5,518	7,500

Funds to pay for any testing required by the Police and Fire Commission for employment within the Police and Fire Department, use of an assessment service.

SUB-TOTAL: CONTRACTUAL SERVICES		\$5,601	\$7,500	\$5,518	\$7,500
--	--	----------------	----------------	----------------	----------------

TOTAL BOARDS & COMMISSIONS EXPENSES		\$5,813	\$7,900	\$5,956	\$7,950
--	--	----------------	----------------	----------------	----------------

PERSONNEL SERVICES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.30.400	Salaries	1,340,910	1,456,246	1,419,857	1,587,809

Salaries/wages allocated for all temporary and permanent department employees. Includes payments for vacation pay earned based on years of service. 19 officers & PSO.

01.30.400.1	Overtime	171,310	157,108	185,323	166,244
-------------	-----------------	---------	---------	---------	---------

Funds for additional payment in salary other than the base rate of pay for any department employee. Includes OT for special events, parades, community presentations, grants, major cases and weather events. Includes Lincoln Homes patrol.

01.30.400.2	Buyouts	111,137	137,758	30,875	127,150
-------------	----------------	---------	---------	--------	---------

Additional payment in salary for holiday, vacations, or other compensatory time earned for any department employee. Includes severance/compensation pay due at separation of services.

01.30.401	Civilian Salaries	364,995	484,040	374,615	429,173
-----------	--------------------------	---------	---------	---------	---------

Salaries/wages allocated for all full-time and numerous part-time dispatchers, .75 FTE for janitor and Administrative Assistant.

01.30.401.1	Civilian Overtime	117,991	84,347	79,148	106,700
-------------	--------------------------	---------	--------	--------	---------

Funds for additional payment in salary other than the base rate of pay for full-time and part-time dispatchers to staff major events, training, and covering shifts for full staffing.

01.30.401.4	Police Pension Contribution	985,889	1,050,000	1,012,644	1,125,000
-------------	------------------------------------	---------	-----------	-----------	-----------

City's contribution to the Monmouth Police Pension Fund.

01.30.401.5	Health Insurance	435,618	552,184	512,975	708,608
-------------	-------------------------	---------	---------	---------	---------

Medical Insurance premiums paid by the City on behalf of Police Department employees.

SUB-TOTAL: PERSONNEL SERVICES		\$3,527,849	\$3,921,683	\$3,615,438	\$4,250,684
--------------------------------------	--	--------------------	--------------------	--------------------	--------------------

CONTRACTUAL SERVICES - MAINTENANCE

01.30.402	Equipment	4,057	2,400	1,127	2,400
-----------	------------------	-------	-------	-------	-------

Funds for maintenance of department equipment other than vehicles and communications such as guns, radars, in-car video cameras, etc.

01.30.402.1	Vehicles	20,651	14,000	23,443	18,000
-------------	-----------------	--------	--------	--------	--------

Funds for maintenance of department vehicles, stipend paid.

CONTRACTUAL SERVICES - MAINTENANCE - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.30.403	Animal Control	2,462	6,500	11,959	6,500

Funds for supplies, equipment and items required for city animal control, quarterly payments to Warren County for shelter expenses, septic tank annual maintenance (\$165), shelter supplies, animal gloves & cages/traps.

01.30.404	Parking Control	0	250	0	500
-----------	-----------------	---	-----	---	-----

Funds for the purchase of supplies needed to enforce City parking ordinances, such as tickets, books, No Parking signs for Prime Beef Festival parade, fireworks, sticks, tape, staples, chalk, residential parking permits, etc.

SUB-TOTAL: CONTRACTUAL SERVICES/MAINTENANCE		\$27,170	\$23,150	\$36,529	\$27,400
---	--	----------	----------	----------	----------

CONTRACTUAL SERVICES - OTHER

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.30.405	Uniform Purchases	12,701	10,000	9,706	10,000

Funds for purchase and replacement of uniforms for officer and dispatch, new officer equipment, sewing and alterations.

01.30.406	Schools and Education	6,268	13,000	14,324	14,500
-----------	-----------------------	-------	--------	--------	--------

Education for department employees. Ammunition to conduct annual qualifying. TASER cartridges for recertification.

01.30.408	Mobile Training Unit (former WIPTU)	1,700	1,700	1,710	1,710
-----------	-------------------------------------	-------	-------	-------	-------

The Mobile Training Unit provides low cost quality training to police departments. The funds budgeted for WIPTU have been rolled into the consolidated MTU in Moline. Funds temporarily moved to the training budget.

CONTRACTUAL SERVICES - OTHER - con't

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.30.411	Building	8,469	8,000	5,782	5,000

Funds for the repair & maintenance of the Police Department building and 413 South Main Street for storage. Includes contracted labor, materials, plumbing, cleaning, paint supplies, garage door & floor maintenance & electrical supplies.

01.30.411.1	Building Supplies	3,138	5,200	3,232	5,200
-------------	--------------------------	-------	-------	-------	-------

Cleaning supplies, paper goods, miscellaneous items needed for maintaining the environment at the MPD. Includes the addition of Cintas & American Pest Control.

01.30.418	Contractual Services	2,437	14,000	3,723	28,748
-----------	-----------------------------	-------	--------	-------	--------

Funds for payments for contractual obligations including: translators and Language Line (non-Spanish translators), classified ads, towing services, Live View GPS tracker, Bushnell camera, annual dues 1041 Inc and GTAC Cloud Storage for body camera/in car camera storage.

01.30.419	Auxiliary	0	800	0	0
-----------	------------------	---	-----	---	---

Funds for payments to auxiliary police officers.

01.30.421	Dues and Subscriptions	692	895	408	895
-----------	-------------------------------	-----	-----	-----	-----

Funds for the purchase of any necessary reading materials/membership for participation by the department. Includes an IL Association of Chiefs of Police, IL Association of Chiefs of Police, ILEAS dues, APCO, Sams Club, FBI-LEEDA, FBI Academy dues, etc.

01.30.422	Laundry Services	109	400	0	400
-----------	-------------------------	-----	-----	---	-----

Funds for cleaning all uniforms by a licensed cleaner, as per the Union Contract.

SUB-TOTAL: CONTRACTUAL SERVICES/OTHER		\$35,513	\$53,995	\$38,885	\$66,453
--	--	-----------------	-----------------	-----------------	-----------------

OTHER

01.30.424	Postage	337	1,000	130	1,500
-----------	----------------	-----	-------	-----	-------

Funds for the purchase of stamps or related postal needs, including certified mail, overnight delivery, money order fees, postage due amounts or other incidental charges for the Police Department.

01.30.424.3	Lease Payment-Detective Vehicle	3,040	2,960	2,957	2,960
-------------	--	-------	-------	-------	-------

Lease of a vehicle for the Detective Bureau at \$246.45 per month.

SUB-TOTAL: OTHER EXPENSES		\$3,377	\$3,960	\$3,088	\$4,460
----------------------------------	--	----------------	----------------	----------------	----------------

COMMODITIES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.30.439	Office Supplies	5,072	5,000	2,592	4,000

Funds for supplies such as folders, paper, pens, etc to perform daily tasks.

01.30.440	Operating Supplies	9,511	7,100	9,385	7,500
-----------	--------------------	-------	-------	-------	-------

Funds for the purchase of operating supplies: thermal paper for E-Citations, forms, evidence and fingerprint supplies, rubber gloves, batteries, keys, disks, hepatitis B vaccines, meal allowances and phone stipend (Switzer).

01.30.441	Fuel for Equipment	36,690	39,000	34,726	37,000
-----------	--------------------	--------	--------	--------	--------

Funds for the purchase of fuel for all municipal vehicles.

SUB-TOTAL: COMMODITIES		\$51,273	\$51,100	\$46,704	\$48,500
------------------------	--	----------	----------	----------	----------

CAPITAL OUTLAY

01.30.455	Equipment	64,998	66,200	66,536	74,241
-----------	-----------	--------	--------	--------	--------

The purchase of a new utility patrol vehicle incl striping, computer & equip (\$63,241), 2 Tasers (\$2,500), 8 Vests (\$8,000), Misc Printer/Monitor (\$500).

SUB-TOTAL: CAPITAL OUTLAY		\$64,998	\$66,200	\$66,536	\$74,241
---------------------------	--	----------	----------	----------	----------

TOTAL POLICE DEPARTMENT EXPENSES		\$3,710,180	\$4,120,088	\$3,807,179	\$4,471,738
----------------------------------	--	-------------	-------------	-------------	-------------

PERSONNEL SERVICES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.50.400	Salaries	1,110,882	1,172,000	1,096,196	1,210,000

Salaries and wages allocated for the full-time Fire Department Employees. Also included are vacation pay, sick leave and longevity payments.

01.50.400.1	Overtime	204,423	200,000	267,617	250,000
-------------	-----------------	---------	---------	---------	---------

Funds for additional payment in salary for time worked other than the base rate of pay for any department employee. Included is OT for short shifts, sick days, callbacks, training, staff meetings & special events - Prime Beef Festival, Car show, etc.

01.50.400.2	Buyouts	123,274	105,000	101,780	110,000
-------------	----------------	---------	---------	---------	---------

Funds for additional payment in salary for holiday, vacations, FLSA costs other compensatory time earned for any full-time department employee, including severance or compensation pay due to an employee at the time of separation of services.

01.50.401.4	Fire Pension Contribution	985,889	1,050,000	1,012,644	1,125,000
-------------	----------------------------------	---------	-----------	-----------	-----------

City's contribution to the Monmouth Fire Pension Fund.(offset by revenue acct#01.00.302)

01.50.401.5	Health Insurance	267,224	327,615	309,529	432,665
-------------	-------------------------	---------	---------	---------	---------

Medical insurance premiums paid by the City on behalf of Fire Department employees and retiree insurance reimbursement payments.

SUB-TOTAL: PERSONNEL SERVICES		\$2,691,691	\$2,854,615	\$2,787,766	\$3,127,665
--------------------------------------	--	--------------------	--------------------	--------------------	--------------------

CONTRACTUAL SERVICES - MAINTENANCE

01.50.409	Vehicles	3,637	10,000	16,046	10,000
-----------	-----------------	-------	--------	--------	--------

Funds for annual pump tests; preventive maintenance; IDOT inspection for the ambulance; aerial and ground ladder testing; other necessary repairs.

01.50.411	Building	9,149	8,000	3,720	9,000
-----------	-----------------	-------	-------	-------	-------

Funds for the repair and maintenance of the Fire Station Buildings. Expenses may include contracted labor, materials, plumbing, and electrical supplies.

01.50.411.1	Building Supplies	4,216	5,000	4,341	5,000
-------------	--------------------------	-------	-------	-------	-------

Funds for cleaning supplies, paper goods, miscellaneous items needed for maintaining the environment at the MFD.

CONTRACTUAL SERVICES - OTHER

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
01.50.412	Equipment/EMS Supplies	13,188	14,000	18,107	14,000

Fees for annual testing on SCBA flow testing, annual maintenance for the air fill station, paid fire protection signs, repair & replacement of firefighting equipment including all EMS supplies including medications.

01.50.413	Uniform/Supplies	14,122	12,000	26,621	13,000
-----------	-------------------------	--------	--------	--------	--------

Funds for the purchase and repair of firefighting gear and work uniforms, including, helmets, gloves, bunker pants/coat, uniform shirts/pants, shoes, boots, etc.

01.50.414	Schools and Education	18,112	25,000	21,496	26,000
-----------	------------------------------	--------	--------	--------	--------

Funds for EMT training and Academy for new firefighters, tuition, fees, books, meals and mileage to provide training and education to department employees, EMS certifications.

01.50.418	Contractual Services	2,229	3,000	7,073	3,500
-----------	-----------------------------	-------	-------	-------	-------

Funds for the payments for contractual obligations including: sprinkler inspections at both stations, ABC Fire, Reverse Osmosis Rental, and annual maintenance for two sets of extrication equipment.

01.50.421	Dues and Subscriptions	2,204	3,000	1,618	3,000
-----------	-------------------------------	-------	-------	-------	-------

Funds to provide payment for subscriptions for periodicals, dues for professional organizations and memberships, including MABAS dues, Illinois Fire Chiefs Association dues, NFPA dues, conference fees, Illinois Association of Arson Investigators and Nationwide Chaplains.

01.50.438	Professional Services	2,999	4,500	2,370	3,500
-----------	------------------------------	-------	-------	-------	-------

Funds for translation services, medical evaluations, bid notices, printing for public education materials, testing for promotions & new firefighters.

SUB-TOTAL: CONTRACTUAL SERVICES		\$69,857	\$84,500	\$101,391	\$87,000
--	--	-----------------	-----------------	------------------	-----------------

COMMODITIES

FIRE DEPARTMENT

BUDGETED EXPENDITURES

2024-2025 Actual 2025-2026 Budget 2025-2026 Estimate 2026-2027 Budget

01.50.424	Postage	121	200	150	200
-----------	---------	-----	-----	-----	-----

Funds for the purchase of stamps, postage from postage meter, post cards, or related postal needs, including certified mail, overnight delivery, money order fees, postage due amounts or other incidental charges for the Fire Department.

01.50.424.5	Vehicle Lease	3,794	4,320	4,258	4,300
-------------	---------------	-------	-------	-------	-------

Cost of annual lease of 4 X 4 Ford F-250.

01.50.439	Office Supplies	968	1,500	1,132	1,500
-----------	-----------------	-----	-------	-------	-------

Funds for all supplies such as folders, paper, pens, printer ink, etc., to perform daily tasks.

01.50.440	Operating Supplies	1,521	2,500	703	2,500
-----------	--------------------	-------	-------	-----	-------

Funds for inspection forms, burn permit forms, investigation supplies & lab expenses, light maintenance items, batteries, etc.

01.50.441	Fuel for Equipment	13,349	16,000	12,655	15,000
-----------	--------------------	--------	--------	--------	--------

Funds to pay for the cost of fuel for the fire department vehicles.

SUB-TOTAL: COMMODITIES		\$19,754	\$24,520	\$18,898	\$23,500
-------------------------------	--	-----------------	-----------------	-----------------	-----------------

CAPITAL OUTLAY

2024-2025 Actual 2025-2026 Budget 2025-2026 Estimate 2026-2027 Budget

01.50.442	Fire Truck Repairs	41,195	30,000	27,154	30,000
-----------	--------------------	--------	--------	--------	--------

Funds for repairs to fire apparatus.

01.50.455	Equipment	35,256	52,251	20,993	67,500
-----------	-----------	--------	--------	--------	--------

Funds for the purchase of 3 complete sets of turnout gear, Stabilization Struts, 5-Inch Water Supply Hose, new flooring in bedroom at Station II, and lawn mower for Station I. Includes \$30,000 for the annual contribution to the Fire Department Vehicle Replacement Fund.

SUB-TOTAL: CAPITAL OUTLAY		\$76,451	\$82,251	\$48,146	\$97,500
----------------------------------	--	-----------------	-----------------	-----------------	-----------------

TOTAL FIRE DEPARTMENT EXPENSES		\$2,857,753	\$3,045,886	\$2,956,202	\$3,335,665
---------------------------------------	--	--------------------	--------------------	--------------------	--------------------

ESTIMATED REVENUES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
11.00.388.2	DUI Account Revenue	6,313	4,000	2,831	4,000
Fine money designated to law enforcement for equipment and manpower to enforce DUI violations.					
11.00.388.3	Drug Enforcement Revenue	38,038	6,000	15,806	6,000
Fines and seizures collected from illicit drug sales and possession of drugs to assist in drug enforcement activities.					
11.00.388.6	Special Enforcement Revenue	18,512	7,000	8,962	7,000
Specified funds for educational purposes.					
11.00.388.8	Foreign Fire Insurance Revenue	26,362	25,000	923	20,000
TOTAL PUBLIC SAFETY FUND REVENUES		\$89,225	\$42,000	\$28,521	\$37,000

BUDGETED EXPENDITURES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
11.00.488.2	DUI Account Expenses	3,669	5,000	12,243	5,000
Expenses paid with fine money designated to law enforcement for equipment & manpower to enforce D.U.I. violations.					
11.00.488.3	Drug Enforcement Expenses	2,953	5,000	61,614	5,000
Expenses paid for fines/seizures from illicit drug sales & possession to assist in drug enforcement activities.					
11.00.488.6	Special Enforcement Expenses	25,418	16,000	17,636	16,000
Funds used for educational purposes.					
11.00.488.8	Foreign Fire Insurance Expenses	15,448	16,000	17,221	11,000
TOTAL PUBLIC SAFETY FUND EXPENSES		\$47,489	\$42,000	\$108,714	\$37,000

ESTIMATED REVENUES

DEBT SERVICE FUND

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
13.00.300	Property Tax Revenues	398,303	401,000	438,912	449,028
13.00.361	Interest Income	867	1,080	1,167	900
13.00.363	Smithfield Reimbursement \$3 million loan	208,774	228,444	228,444	228,444
13.00.344.2	Smithfield Reimbursement \$7.68 million loan	600,226	655,130	655,130	653,505
13.00.367	Transfer from Water/Sewer Fund	1,423,327	1,550,103	1,550,103	1,502,331
13.00.367.1	Transfer from General Fund	284,012	312,631	312,631	310,031
TOTAL REVENUES		\$2,915,509	\$3,148,388	\$3,186,386	\$3,144,239

BUDGETED EXPENDITURES

13.00.464	2015B Bond Principal Payment	370,000	380,000	380,000	390,000
13.00.465	2015B Bond Interest Payment	74,163	63,063	63,063	51,663
13.00.493	Bond Payment Adm Fees	2,850	5,000	5,000	2,376
13.00.494	Misc Expense - EFT Fees	18	20	20	20
13.00.499	2014 Bond Principal Payment	840,000	875,000	875,000	910,000
13.00.500	2014 Bond Interest Payment	182,000	148,400	148,400	113,400
13.00.501	Smithfield \$3M Loan #76518 (Prin)	126,638	132,638	132,638	138,713
13.00.502	Smithfield \$3M Loan #76518 (Int)	101,806	95,906	95,906	89,731
13.00.503	2020A Bond-Principal	380,000	395,000	395,000	415,000
13.00.504	2020A Bond-Interest	100,800	85,600	85,600	69,800
13.00.505	Smithfield \$7M GO 2020 Bond (Prin)	455,000	475,000	475,000	490,000
13.00.506	Smithfield \$7M GO 2020 Bond (Int)	197,193	180,130	180,130	163,505
13.00.507	Series 2021B Bond-Principal	180,000	190,000	190,000	195,000
13.00.508	Series 2021B Bond-Interest	129,831	122,631	122,631	115,031
13.00.509	State Revolving Loan-Principal	0	0	0	0
13.00.510	State Revolving Loan-Interest	0	0	0	0
TOTAL EXPENDITURES		\$3,140,298	\$3,148,388	\$3,148,388	\$3,144,239

ESTIMATED REVENUES

MOTOR FUEL TAX FUND

ESTIMATED REVENUES AND BUDGETED EXPENDITURES
 2024-2025 Actual 2025-2026 Budget 2025-2026 Estimate 2026-2027 Budget

15.00.300	Motor Fuel Tax	402,200	405,000	406,145	418,329
-----------	----------------	---------	---------	---------	---------

The total anticipated revenue from the Illinois Department of Transportation to fund any approved projects.

15.00.361	Interest Income	1,043	0	571	0
-----------	-----------------	-------	---	-----	---

Interest money received.

15.00.361.1	MFT Transfer	0	500,000	0	500,000
-------------	--------------	---	---------	---	---------

15.00.374	Congressional Allotment (Halpin)	-	500,000	0	500,000
-----------	----------------------------------	---	---------	---	---------

West Harlem Road Reconstruction

15.00.375	Fed FAU Account Revenue	-	2,600,000	0	2,600,000
-----------	-------------------------	---	-----------	---	-----------

Funds to complete the West Harlem Avenue Road Reconstruction Project

15.00.376	Transfer from Capital Reserve	-	700,000	0	700,000
-----------	-------------------------------	---	---------	---	---------

Funds to complete the West Harlem Avenue Road Reconstruction Project

15.00.376.1	Transfer from Local Fuel Tax Fund	-	0	0	0
-------------	-----------------------------------	---	---	---	---

MFT REVENUE TOTAL		\$403,243	\$4,705,000	\$406,716	\$4,718,329
-------------------	--	-----------	-------------	-----------	-------------

TOTAL MOTOR FUEL TAX FUND REVENUES		\$403,243	\$4,705,000	\$406,716	\$4,718,329
------------------------------------	--	-----------	-------------	-----------	-------------

BUDGETED EXPENDITURES - CONTRACTUAL Services - other

15.00.471	Engineering Fees for Street Repairs	1,320	300,000	0	300,000
-----------	-------------------------------------	-------	---------	---	---------

Engineering fees for West Harlem Street reconstruction

15.00.472	Misc Expense	0	0	0	0
-----------	--------------	---	---	---	---

Motor Fuel Tax Misc Expenses

SUB-TOTAL: CONTRACTUAL SERVICES/OTHER		1,320	300,000	0	300,000
---------------------------------------	--	-------	---------	---	---------

CONTRACTUAL SERVICES - Maintenance

15.00.481	General Street Maintenance /Projects	33,681	605,000	0	618,329
-----------	--------------------------------------	--------	---------	---	---------

West Harlem Road Reconstruction, Phase 2

SUB-TOTAL: CONTRACTUAL SERVICES/MAINTENANCE		33,681	605,000	0	618,329
---	--	--------	---------	---	---------

MOTOR FUEL TAX FUND
ESTIMATED REVENUES AND BUDGETED EXPENDITURES

CAPITAL OUTLAY

15.00.492	Congressional Allotment (Halpin)	622,397	500,000	0	500,000
-----------	----------------------------------	---------	---------	---	---------

West Harlem Road Reconstruction

15.00.493	FHWA Road Project	0	3,300,000	0	3,300,000
-----------	-------------------	---	-----------	---	-----------

West Harlem Road Reconstruction

SUB-TOTAL: CAPITAL OUTLAY		\$622,397	\$3,800,000	\$0	\$3,800,000
----------------------------------	--	------------------	--------------------	------------	--------------------

TOTAL MOTOR FUEL TAX FUND EXPENSES		\$657,398	\$4,705,000	\$0	\$4,718,329
---	--	------------------	--------------------	------------	--------------------

ESTIMATED REVENUES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
16.00.300	Local Fuel Tax	186,617	180,000	208,821	200,000

The total anticipated revenue from the \$0.02 per gallon local tax.

16.00.361	Interest Income	0	0	0	0
-----------	-----------------	---	---	---	---

Interest money received.

16.00.378	Transfer From Fund Balance	84,393	0	0	0
-----------	----------------------------	--------	---	---	---

Reserve money transferred to fund projects greater than annual money received.

LOCAL FUEL TAX REVENUE TOTAL		\$271,009	\$180,000	\$208,821	\$200,000
-------------------------------------	--	------------------	------------------	------------------	------------------

TOTAL LOCAL FUEL TAX FUND REVENUES		\$271,009	\$180,000	\$208,821	\$200,000
---	--	------------------	------------------	------------------	------------------

BUDGETED EXPENDITURES - CONTRACTUAL Services - other

16.00.471	Engineering Fees - Street Construction	212,861	0	0	0
-----------	--	---------	---	---	---

SUB-TOTAL: CONTRACTUAL SERVICES/OTHER		212,861	0	0	0
---------------------------------------	--	---------	---	---	---

CONTRACTUAL SERVICES - Maintenance

16.00.481	Street Improvement Projects	67,428	50,000	71,154	75,000
-----------	-----------------------------	--------	--------	--------	--------

Funds for repairs of municipal streets.

16.00.499	Transfer to Fund Balance	0	130,000	0	125,000
-----------	--------------------------	---	---------	---	---------

SUB-TOTAL: CONTRACTUAL SERVICES/MAINTENANCE		67,428	180,000	71,154	200,000
---	--	--------	---------	--------	---------

TOTAL LOCAL FUEL TAX FUND EXPENSES		\$280,289	\$180,000	\$71,154	\$200,000
---	--	------------------	------------------	-----------------	------------------

ESTIMATED REVENUES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
20.00.354	Employer Contributions	701,331	871,380	811,828	1,170,600
	City's contribution for the cost of insurance.				
20.00.354.1	Employee Contributions	165,685	160,000	191,286	201,600
	Employees' contributions for the cost of insurance for single and family coverage.				
20.00.358	Miscellaneous Income	0	1,000	0	1,000
	New account				
20.00.393	Retiree Contributions	1,618	1,620	2,218	1,700
	Retiree contributions for the cost of insurance.				
20.00.393.1	Interest Income	940	1,200	357	1,200
	Money received from interest on the balance of the fund.				
TOTAL HEALTH FUND REVENUES		\$869,574	\$1,035,200	\$1,005,689	\$1,376,100

BUDGETED EXPENDITURES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
20.00.452	Insurance Premiums	928,725	885,000	1,031,123	1,200,000
	Health insurance, term life insurance, dental, and vision premiums paid.				
20.00.454	HSA contribution to Employees	137,812	145,000	156,962	175,000
	Employer contribution to employees' Health Savings Accounts.				
20.00.458	Miscellaneous Expense	5,122	5,200	768	1,100
	Blue water 1095C preparation/Wellness, HFN, Ameriflex.				
TOTAL HEALTH FUND EXPENSES		\$1,071,659	\$1,035,200	\$1,188,853	\$1,376,100

ESTIMATED REVENUES**ESTIMATED REVENUES AND BUDGETED EXPENDITURES**

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
90.00.360	Incremental Property Tax Revenues	225,297	301,265	325,486	348,270
Property tax revenues generated from properties located in Downtown TIF District.					
90.00.361	Interest Income	2,312	1,050	20,530	12,000
Interest earned on the TIF account.					
90.00.363	Rental Income	14,000	14,400	14,400	14,400
Income from the rental of 200 and 202 S. Main Street.					
90.00.366	Miscellaneous Income	0	0	0	0
Income from miscellaneous donations for building improvements.					
90.00.367	Parking Lot Improvement	1,600	1,600	1,600	1,600
Agreement with J.B. Woodshed (Becky Shearer) to pay the City back for improved parking spots on her property. The parking lot is owned by the City and known as the Auction House Parking Lot. Payments are \$800 each March 1 and Sept 1 through 9/1/2027					
90.00.374	Federal & State Grant Revenue	1,187,416	1,453,163	2,203,163	1,504,646
Income from DCEO RISE Implementation Grant.(Total Grant \$1,504,646.25) to streetscape 200 blks of North and South Main Streets					
90.00.376	Pattee Foundation Grant	0	350,000	350,000	0
90.00.395	Transfer from TIF Fund Reserves	0	250,000	0	0
90.00.396	Transfer from Capital Reserves	0	225,199	0	0
90.00.397	Transfer from Main Street TIF #3	752,399	428,400	315,050	645,279
TOTAL DOWNTOWN TIF #1 REVENUES		\$2,183,023	\$3,025,077	\$3,230,228	\$2,526,196

BUDGETED EXPENDITURES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
90.00.410	RISE Implementation Grant Expenses	1,214,011	2,108,243	2,108,243	1,604,955

Expenses associated with DCEO RISE Implementation Grant for the streetscaping of the 200 blocks of North & South Main Streets. (Includes \$501,548.75 City Match)

90.00.410.1	Parking Lot-South 1st Street	126,317	0	131,917	0
-------------	------------------------------	---------	---	---------	---

Expenses associated with the Auction House Parking Lot funded with a donation.

90.00.417	Professional Services	301,745	94,920	94,920	401,240
-----------	-----------------------	---------	--------	--------	---------

Fees associated with engineering services associated with RISE Implementation Grant by Hutchison Engineering. (Includes \$100,310 City Match)

90.00.417.1	Professional Services-Non Grant	25,000	12,000	5,000	12,000
-------------	---------------------------------	--------	--------	-------	--------

Fees associated with engineering services not associated with grant activity.

90.00.423	Redevelopment Incentives	7,770	80,000	120,282	318,969
-----------	--------------------------	-------	--------	---------	---------

Potential loans or grant projects to private owners of downtown commercial buildings for structural renovations that leverage new private investments.

90.00.423.1	Huston Building Rehabilitation (100 Block West 1st Avenue)	95,347	700,000	700,000	0
-------------	--	--------	---------	---------	---

90.00.424	Loan Interest Expense	7,196	6,602	13,169	12,400
-----------	-----------------------	-------	-------	--------	--------

Interest due and payable on line-of-credit borrowed monies.

90.00.425	Principal on Anticipation Loan	20,718	21,312	18,880	19,632
-----------	--------------------------------	--------	--------	--------	--------

Payments made toward the principal on the City's outstanding balance on its TIF loan (line-of-credit).

90.00.479	Public Infrastructure Improvements	0	0	0	155,000
-----------	------------------------------------	---	---	---	---------

Replace sewer man hole and repair/line existing underground sewer in the 200 block of South Main Street.

90.00.466	Miscellaneous Expense	1,458	2,000	2,766	2,000
-----------	-----------------------	-------	-------	-------	-------

Miscellaneous expenses such as flower baskets and holiday decorations for downtown.

TOTAL DOWNTOWN TIF #1 EXPENSES		\$1,885,760	\$3,025,077	\$3,195,177	\$2,526,196
---------------------------------------	--	--------------------	--------------------	--------------------	--------------------

NORTH 6TH STREET TIF #2
ESTIMATED REVENUES AND BUDGETED EXPENDITURES

ESTIMATED REVENUES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
91.00.360	Incremental Property Tax Revenues	103,055	105,116	109,890	117,582

Funds anticipated from properties located in North 6th Street TIF District #2.

91.00.361	Interest Income	55	50	84	750
-----------	-----------------	----	----	----	-----

Interest earned on the TIF account.

91.00.366	Miscellaneous Income	0	0	0	0
-----------	----------------------	---	---	---	---

Income other than property tax revenues or interest earnings.

TOTAL NORTH 6TH STREET TIF #2 REVENUES		\$103,110	\$105,166	\$109,974	\$118,332
---	--	------------------	------------------	------------------	------------------

BUDGETED EXPENDITURES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
91.00.417	Professional Services	0	5,459	0	7,157

Fees associated with engineering services.

91.00.423	Redevelopment Incentives	94,780	96,707	101,099	108,175
-----------	--------------------------	--------	--------	---------	---------

Economic incentive via a TIF property tax rebate to Fareway Stores for TIF eligible expenses associated with the redevelopment of the former K-Mart building site.

91.00.423.1	Administration Fee	0	3,000	2,000	3,000
-------------	--------------------	---	-------	-------	-------

A fee imposed for administrative services performed by City employees whose labor costs are paid out of the General Fund.

91.00.466	Misc Expenses	31	0	0	0
-----------	---------------	----	---	---	---

TOTAL NORTH 6TH STREET TIF #2 EXPENSES		\$94,812	\$105,166	\$103,099	\$118,332
---	--	-----------------	------------------	------------------	------------------

ESTIMATED REVENUES AND BUDGETED EXPENDITURES

ESTIMATED REVENUES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
92.00.360	Incremental Property Tax Revenues	479,566	501,000	671,850	718,879

Funds anticipated from properties located in Main Street TIF District #3.

92.00.361	Interest Income	1,477	1,400	1,153	1,400
-----------	-----------------	-------	-------	-------	-------

Interest earned on the TIF account.

92.00.366	Miscellaneous Income	27,000	0	0	0
-----------	----------------------	--------	---	---	---

Income other than property tax revenues or interest earnings.

TOTAL MAIN STREET TIF #3 REVENUES		\$508,043	\$502,400	\$673,003	\$720,279
--	--	------------------	------------------	------------------	------------------

BUDGETED EXPENDITURES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
92.00.417	Professional Services	58,057	24,000	15,098	25,000

Consulting services provided by the Economic Development Group and Jacob & Klein, Attorneys at Law, to provide professional services related to redevelopment agreements and State mandated annual TIF reports.

92.00.423	Redevelopment Incentives	17,318	50,000	9,305	50,000
-----------	--------------------------	--------	--------	-------	--------

Economic incentive via a TIF property tax rebate to for TIF eligible expenses associated with redevelopment/improvements to property in the TIF district.

92.00.423.1	Administration Fee	0	0	0	0
-------------	--------------------	---	---	---	---

A fee imposed for administrative services performed by City employees whose labor costs are paid out of the General Fund.

92.00.466	Misc Expenses	31	0	0	0
-----------	---------------	----	---	---	---

92.00.498	Transfer to Downtown TIF #1	402,399	428,400	756,119	645,279
-----------	-----------------------------	---------	---------	---------	---------

TOTAL MAIN STREET TIF #3 EXPENSES		\$477,806	\$502,400	\$780,522	\$720,279
--	--	------------------	------------------	------------------	------------------

ESTIMATED REVENUES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
93.00.360	Incremental Property Tax Revenues	0	215,000	0	215,000
Funds anticipated from properties located in North Commercial TIF District #4.					
93.00.361	Interest Income	0	0	0	0
Interest earned on the TIF account.					
93.00.366	Miscellaneous Income	0	0	0	0
Income other than property tax revenues or interest earnings.					
TOTAL NORTH COMMERCIAL TIF #4 REVENUES		\$0	\$215,000	\$0	\$215,000

BUDGETED EXPENDITURES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
93.00.417	Professional Services	0	2,500	0	2,500
Consulting services provided by the Economic Development Group and Jacob & Klein, Attorneys at Law, to provide professional services related to redevelopment agreements and State mandated annual TIF reports.					
93.00.423	Beck Oil Redevelopment	0	193,500	0	193,500
Economic incentive via a TIF property tax rebate to for TIF eligible expenses associated with redevelopment/improvements to property in the TIF district.					
93.00.423.1	Administration Fee	0	9,000	0	9,000
A fee imposed for administrative services performed by City employees whose labor costs are paid out of the General Fund.					
93.00.497	TIF Capital Reserve	0	10,000	0	10,000
TOTAL NORTH COMMERCIAL TIF #4 EXPENSES		\$0	\$215,000	\$0	\$215,000

ESTIMATED REVENUES

WATER/SEWER DEPARTMENT ESTIMATED REVENUES

2024-2025 Actual 2025-2026 Budget 2025-2026 Estimate 2026-2027 Budget

50.00.310	Interest Income	117,313	50,000	133,644	100,000
------------------	------------------------	----------------	---------------	----------------	----------------

Interest income received from the water deposit account.

50.00.313	Water Billings	2,467,289	2,625,000	2,730,863	2,727,000
------------------	-----------------------	------------------	------------------	------------------	------------------

Revenue received from water payments for water service. Includes 4.7% increase May 1.

50.00.314	Bulk Water Sales	2,323	3,500	6,485	4,000
------------------	-------------------------	--------------	--------------	--------------	--------------

Revenue received for water purchased in bulk amounts.

50.00.330	Sewer Billings	1,729,928	1,880,000	1,947,474	1,979,000
------------------	-----------------------	------------------	------------------	------------------	------------------

Revenue received from sewer billings for sewer service. Includes a 4.7% CPI increase May 1.

50.00.336	Septic Discharge Fees	6,844	5,000	7,560	6,500
------------------	------------------------------	--------------	--------------	--------------	--------------

Fees charged for septic contractors for discharging contents into the municipal wastewater system and sewage treatment facility.

50.00.337	NSF Charges/Credit Card Fees	388	500	-2,359	500
------------------	-------------------------------------	------------	------------	---------------	------------

Income received for NSF checks (\$15.00 fee).

50.00.338	Service Fees Turn On or Transfer	18,207	23,000	17,310	17,500
------------------	---	---------------	---------------	---------------	---------------

Charges received to turn on new service.

50.00.340	Penalties	24,873	20,000	30,449	25,000
------------------	------------------	---------------	---------------	---------------	---------------

Charges applied to all accounts delinquent in payment.

50.00.342	Miscellaneous Receipts	118,746	0	4,800	1,500
------------------	-------------------------------	----------------	----------	--------------	--------------

All other revenue received that does not apply to any line items detailed. Property damage to well pumps paid by insurance is an example.

ESTIMATED REVENUES - cont'd

WATER/SEWER DEPARTMENT

ESTIMATED REVENUES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
50.00.352	Grants - West Harlem WTP	65,524	2,000,000	1,758,108	0

Rebuild Illinois Regional Economic Development grant from DCEO

50.00.354	Grant-Lead Service Line Revenue	0	3,660,000	0	3,027,000
-----------	---------------------------------	---	-----------	---	-----------

SRF (Forgivable) \$2,465,000, SRF \$562,000 (Loan)

WATER/SEWER REVENUE TOTAL		\$4,551,433	\$10,267,000	\$6,634,334	\$7,888,000
----------------------------------	--	--------------------	---------------------	--------------------	--------------------

OTHER REVENUE

50.00.343	Smithfield Water	1,257,239	1,325,000	1,190,286	1,430,000
-----------	------------------	-----------	-----------	-----------	-----------

Revenue received from Smithfield for water billings. Includes a 10% increase, 2% admn fee plus a 4.7% CPI increase May 1.

50.00.344	Smithfield Sewer	952,370	1,075,000	1,030,234	1,215,000
-----------	------------------	---------	-----------	-----------	-----------

Revenue received from Smithfield for sewer billings. Includes a 10% increase, 2% admn fee plus a 4.7% CPI increase May 1.

50.00.344.1	Smithfield Sewer Surcharges	21,206	5,000	1,513	2,000
-------------	-----------------------------	--------	-------	-------	-------

Charges incurred by Smithfield for loadings that exceed those allowed in service agreement.

50.00.344.2	Smithfield \$7.68 Million Bond Pymt	654,792	655,000	654,792	0
-------------	-------------------------------------	---------	---------	---------	---

Revenues automatically deposited into Debt Service Fund.

50.00.344.3	Smithfield \$3 Million Loan Pymt	227,754	227,754	227,754	0
-------------	----------------------------------	---------	---------	---------	---

Revenues automatically deposited into Debt Service Fund.

50.00.374	Sludge Removal Reimbursement	202,464	0	0	220,000
-----------	------------------------------	---------	---	---	---------

Smithfield reimbursement of the sludge removal costs.

50.00.375	Transfer from UBS Water Investments	0	0	0	61,000
-----------	-------------------------------------	---	---	---	--------

Reappropriation of excess revenues over expenditures from previous fiscal years that have created a positive fund balance to allocate in current budget year.

OTHER REVENUE - cont'd

WATER/SEWER DEPARTMENT
ESTIMATED REVENUES

2024-2025 2025-2026 2025-2026 2026-2027
Actual Budget Estimate Budget

50.00.375.1	IEPA Loan-UV Disinfection	1,085,347	0	1,104,644	0
-------------	---------------------------	-----------	---	-----------	---

50.00.376	Transfer from Capital Reserve	3,473,965	4,600,000	1,415,798	6,106,000
-----------	-------------------------------	-----------	-----------	-----------	-----------

For West Harlem Water Treatment Plant.

OTHER REVENUE TOTAL		\$7,875,136	\$7,887,754	\$5,625,022	\$9,034,000
----------------------------	--	--------------------	--------------------	--------------------	--------------------

TOTAL WATER DEPT REVENUES		\$12,426,570	\$18,154,754	\$12,259,356	\$16,922,000
----------------------------------	--	---------------------	---------------------	---------------------	---------------------

CONTRACTUAL SERVICES - Maintenance

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
50.00.412	Equipment	61,079	38,000	42,792	45,000

Endloader/Backhoe lease payments charged to water.

50.00.418	Contractual Services	12,592	0	0	0
-----------	----------------------	--------	---	---	---

50.00.418.1	Woodard Curran Contractual Pymt	1,463,559	1,622,243	1,946,692	1,975,190
-------------	---------------------------------	-----------	-----------	-----------	-----------

For services rendered for the Water Department managed by Woodard Curran - 49% of contract.

50.00.419	Water Main Repairs	18,423	100,000	57,974	80,000
-----------	--------------------	--------	---------	--------	--------

Repairs on the water production/distribution system.

50.00.421	Engineering Fees	355,036	100,000	194,336	350,000
-----------	------------------	---------	---------	---------	---------

Engineering fees associated with construction of West Harlem Water Plant

50.00.423.1	Administrative Fee	13,453	0	6,671	10,000
-------------	--------------------	--------	---	-------	--------

A fee imposed for services to administer all necessary accounting, reports, etc. to be collected to the water fund as per auditor.

50.00.424.5	Fleet Vehicle Lease	74,061	70,000	43,904	70,000
-------------	---------------------	--------	--------	--------	--------

Lease for fleet of vehicles assigned to Public Works Department for Water Department.

CONTRACTUAL SERVICES MAINTENANCE TOTAL		\$1,998,204	\$1,930,243	\$2,292,368	\$2,530,190
---	--	--------------------	--------------------	--------------------	--------------------

CONTRACTUAL SERVICES - Other

50.00.430	Utilities	438,589	375,000	579,895	575,000
-----------	-----------	---------	---------	---------	---------

Funds for heating, light, and power services provided to water plants and wells.

CONTRACTUAL SERVICES OTHER TOTAL		\$438,589	\$375,000	\$579,895	\$575,000
---	--	------------------	------------------	------------------	------------------

CONTRACTUAL SERVICES TOTAL		\$2,436,794	\$2,305,243	\$2,872,264	\$3,105,190
-----------------------------------	--	--------------------	--------------------	--------------------	--------------------

OTHER EXPENSES

WATER DEPARTMENT BUDGETED EXPENDITURES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
50.00.442	Transfer to Debt Service Fund	2,461,085	2,616,477	3,499,023	1,502,331

Transfer of water/sewer revenues to the Debt Service Fund.

50.00.443	Transfer to Other Funds	1,300,779	0	2,044,761	0
50.00.445	Miscellaneous	571,910	250,860	62,588	6,000

Miscellaneous items not covered under other line items. Includes the purchase of a mower.

50.00.448	Liability/Hazard Insurance	29,368	27,500	33,040	35,000
-----------	----------------------------	--------	--------	--------	--------

Ten percent (10%) of the overall insurance premium covering municipal buildings, property, and equipment, associated with water department.

OTHER EXPENSES TOTAL		\$4,363,141	\$2,894,837	\$5,639,412	\$1,543,331
-----------------------------	--	--------------------	--------------------	--------------------	--------------------

CAPITAL OUTLAY

50.00.455	Equipment/Capital	403,073	100,000	0	272,104
-----------	-------------------	---------	---------	---	---------

Purchase of vehicle or capital equipment to support Public Works Department operations

50.00.479	Lead Service Line Repl. Expense	65,134	3,660,000	158,287	3,027,000
-----------	---------------------------------	--------	-----------	---------	-----------

Expenses for Lead Service Line Replacement includes engineering costs

50.00.479.1	New Water Meters	0	0	60,930	61,000
-------------	------------------	---	---	--------	--------

New Account-One Time Purchase Amount for Meters

50.00.497	Water Main Replacements	522,783	0	66,036	110,000
-----------	-------------------------	---------	---	--------	---------

Replace water main on North Main Street between Archer Avenue and Boston Avenue.

50.00.500	West Harlem Water Plant	32,453	6,000,000	2,603,481	5,756,000
-----------	-------------------------	--------	-----------	-----------	-----------

For Water Plant at West Harlem.

50.00.500.1	Water System Impr Water Plant	56,000	0	0	0
-------------	-------------------------------	--------	---	---	---

CAPITAL OUTLAY TOTAL		\$1,079,444	\$9,760,000	\$2,888,734	\$9,226,104
-----------------------------	--	--------------------	--------------------	--------------------	--------------------

TOTAL WATER DEPT EXPENDITURES		\$7,879,378	\$14,960,080	\$11,400,410	\$13,874,625
--------------------------------------	--	--------------------	---------------------	---------------------	---------------------

CONTRACTUAL SERVICES - Maintenance

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
50.01.412	Equipment	124,131	150,000	316,926	90,000

Replacement of pumps, motors, electrical equipment, as needed.

50.01.418.1	Contractual Services - WC/NPDES fee	1,483,309	1,622,243	2,006,675	1,682,710
-------------	-------------------------------------	-----------	-----------	-----------	-----------

Fees for services rendered in the Wastewater and Sewer department managed by Woodard Curran, 41% of contract, NPDES fee (\$30,000).

50.01.422	Project Engineering	248,200	200,000	86,400	320,000
-----------	---------------------	---------	---------	--------	---------

Engineering costs for arc flash coordination study update and CSO phase 3 modeling.

50.01.424.5	Fleet Vehicle Lease	15,748	12,500	46,409	50,000
-------------	---------------------	--------	--------	--------	--------

Lease for fleet of vehicles assigned to Public Works Department for Waste Water Department.

CONTRACTUAL SERVICES - MAINT TOTAL		\$1,871,389	\$1,984,743	\$2,456,410	\$2,142,710
------------------------------------	--	-------------	-------------	-------------	-------------

CONTRACTUAL SERVICES - Other

50.01.430	Utilities	185,643	170,000	246,917	250,000
-----------	-----------	---------	---------	---------	---------

Funds for any type of heating, light, & power services provided to wastewater treatment plants including the north treatment plant.

50.01.431	Phosphorus Chemical Removal	44,338	50,000	79,964	80,000
-----------	-----------------------------	--------	--------	--------	--------

Funds for the cost of chemicals for phosphorus removal system.

CONTRACTUAL SERVICES - OTHER TOTAL		\$229,981	\$220,000	\$326,881	\$330,000
------------------------------------	--	-----------	-----------	-----------	-----------

CONTRACTUAL SERVICES TOTAL		\$2,101,370	\$2,204,743	\$2,783,291	\$2,472,710
----------------------------	--	-------------	-------------	-------------	-------------

OTHER EXPENSES

		2024-2025 Actual	2025-2026 Budget	2025-2026 Estimate	2026-2027 Budget
50.01.445	Miscellaneous	37,974	105,418	95,979	69,000

Miscellaneous items not covered under other line items.

50.01.446	Sludge Removal	211,396	175,000	175,000	220,000
-----------	----------------	---------	---------	---------	---------

Fee charged for removal of the sludge at pre-treatment plant and first flush lagoons.

50.01.448	Liability/Hazard Ins	161,523	170,000	181,720	185,000
-----------	----------------------	---------	---------	---------	---------

The wastewater/sewer department portion (55%) of the overall premium for all municipal buildings, property, and equipment.

OTHER EXPENSES TOTAL		\$410,894	\$450,418	\$452,699	\$474,000
-----------------------------	--	------------------	------------------	------------------	------------------

CAPITAL OUTLAY

50.01.450	Grant-Sewer/Wastewater Proj	2,412	0	0	0
-----------	-----------------------------	-------	---	---	---

50.01.455	Equipment/Capital Projects	1,593,352	714,513	0	0
-----------	----------------------------	-----------	---------	---	---

CSO Phase 3 Pipe Project

50.01.473	North Pre-Treatment Plant Upgrade	32,576	0	86,241	0
-----------	-----------------------------------	--------	---	--------	---

...

50.01.475	Development/Capital Project	658,614	0	0	0
-----------	-----------------------------	---------	---	---	---

...

50.01.500	IL EPA Disinfection Loan - Principal	23,770	0	56,196	78,606
-----------	--------------------------------------	--------	---	--------	--------

Budgeted Disinfection Loan Repayments Due 10/24/26 and 4/24/27 through Amalgamated Bank

50.01.501	IL EPA Disinfection Loan - Interest	7,402	0	16,753	22,059
-----------	-------------------------------------	-------	---	--------	--------

Budgeted Disinfection Loan Repayments Due 10/24/26 and 4/24/27 through Amalgamated Bank

CAPITAL OUTLAY TOTAL		\$2,318,126	\$714,513	\$159,190	\$100,665
-----------------------------	--	--------------------	------------------	------------------	------------------

TOTAL WASTEWATER/SEWER EXPENDITURES		\$4,830,390	\$3,369,674	\$3,395,180	\$3,047,375
--	--	--------------------	--------------------	--------------------	--------------------