

**City of Farmer City
FY 2025-2026 Budget**

General Fund

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>						
<u>Taxes</u>						
100.4311 Property Tax	119,502	118,964	117,777	122,473	124,567	134,000
100.4339 Cannabis Tax	1,999	3,050	2,817	2,893	2,900	3,000
100.4341 Income tax	264,610	291,109	284,888	304,563	312,000	320,000
100.4342 Replacement tax	27,330	56,436	64,906	43,214	35,000	35,000
100.4345 Sales Tax	201,363	250,518	263,305	254,325	286,000	295,000
100.4348 Use Tax	91,639	74,157	74,958	69,031	67,000	65,000
100.4349 Telecomm tax	13,929	11,250	9,867	9,232	9,200	9,000
100.4344 Gaming tax	38,273	80,742	87,929	90,273	95,000	98,000
100.4335 Utility tax	-	0	0	0	0	0
Total Taxes	758,645	886,226	906,447	896,004	931,667	959,000
<u>Licenses and Permits</u>						
100.4321 Liquor licenses	5,650	3,883	5,500	5,550	5,500	5,500
100.4322 Misc licenses	3,825	2,745	4,447	5,698	5,200	5,200
Total Licenses and Permits	9,475	6,628	9,947	11,248	10,700	10,700
<u>Franchises</u>						
100.4325 Franchise Fees	10,557	10,930	10,324	8,305	7,371	7,000
Total Franchises	10,557	10,930	10,324	8,305	7,371	7,000
<u>Charges for Services</u>						
100.4370 Police Service Charges	245	385	295	110	225	200
100.4376 Pool Admissions	195	41,204	27,764	32,080	2,957	35,000
100.4378 Pool Concessions	0	10,517	7,359	15,760	3,203	10,000
100.4380 Pool Misc Income	0	0	200	0	0	0
100.4379 Other Service Charges	0	200	135	0	25	0
Total Charges for Services	440	52,306	35,753	47,950	6,410	45,200
<u>Rent</u>						
100.4382 Rental Income	4,467	4,601	4,727	4,893	5,015	5,165
100.4386 Farm Rent	7,271	6,900	6,900	6,900	4,205	4,205
Total Rent	11,738	11,501	11,627	11,793	9,220	9,370
<u>Fines and Forfeits</u>						
100.4351 Court Fines	19,989	28,949	30,851	22,229	23,000	23,000
100.4352 Ordinance violations	150	450	500	800	500	500
100.4353 Impounds	7,650	18,778	13,037	14,400	18,000	15,000
Total Fines and Forfeits	27,789	48,177	44,388	37,429	41,500	38,500
<u>Investments</u>						
100.4381 Interest on Investments	2,588	2,233	67,253	114,219	112,000	47,000
Total Investment Income	2,588	2,233	67,253	114,219	112,000	47,000

	20/21	21/22	22/23	23/24	24/25	25/26
Miscellaneous	Actual	Actual	Actual	Actual	Projected	Budget
100.4371 SRO Reimbursement	2,704	16,383	14,447	30,712	12,000	12,000
100.4350 Vacant Property	0	0	0	500	500	500
100.4374 Insurance Proceeds	0	0	60,996	0	0	0
100.4375 Reimbursements	51,387	1,747	580,465	353,413	103,000	50,000
100.4383 Donations	0	464	0	0	0	0
100.4389 Miscellaneous	1,460	115	920	301	0	0
100.4393 Sale of property	0	13,252	1,490	0	10	0
100.4394 Refunds	317	0	0	0	0	0
100.4395 Grants	20,181	11,432	0	0	83,500	0
100.4396 Loan proceeds	0	0	0	0	0	0
Total Miscellaneous	76,049	43,393	658,318	384,926	199,010	62,500
Transfers In						
100.4398 Transfer from Utilities	435,000	265,000	260,000	265,000	310,000	300,000
100.4390 Transfer from TIF 2	0	5,000	5,000	5,000	5,000	5,000
100.4401 Transfer from Forward TIF	0	2,000	2,000	2,000	2,000	2,000
100.4391 Transfer from B.D.	0	20,000	20,000	2,000	10,000	10,000
100.4399 Transfer Out	0	(13,252)	0	0	(79,576)	0
100.4402 Transfer from Cap Proj	0	51,340	0	100,000	0	0
100-4990 Transfers In	0	70,819	0	0	0	0
Total Transfers In	435,000	400,907	287,000	374,000	247,424	317,000
TOTAL REVENUES	1,332,281	1,462,301	2,031,057	1,885,874	1,565,302	1,496,270

**City of Farmer City
FY 2025-2026 Budget**

General Fund

	<u>20/21</u> <u>Actual</u>	<u>21/22</u> <u>Actual</u>	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Projected</u>	<u>25/26</u> <u>Budget</u>
<u>Administration</u>						
511.421 Salaries - FT	209,118	218,062	231,868	271,578	249,000	300,270
511.428 Salaries - PT	12,041	2,964	21,801	7,293	0	0
511.424 Vacation	11,458	18,087	443	16,013	23,000	13,500
511.451 Health Insurance	52,009	46,216	35,198	31,441	22,000	23,000
511.511 Building/equip maint	539	1,362	239	878	4,200	1,000
511.532 Engineering	0	0	0	10,031	1,200	1,200
511.533 Legal	4,155	2,690	3,483	3,018	15,000	10,000
511.549 Other Pro Svcs	28,820	27,488	30,987	29,976	135,000	30,000
511.551 Postage	1,474	1,913	8,600	2,754	3,700	3,500
511.552 Phone	4,955	3,754	5,147	3,781	2,700	2,400
511.554 Publishing/Advertising	1,005	233	3,616	(1,691)	3,000	3,000
511.561 Dues & memberships	2,215	3,779	1,364	2,614	1,500	2,000
511.562 Travel & training	813	9,235	11,385	10,949	7,500	10,000
511.571 Utilities	4,090	4,101	6,096	6,987	6,500	6,500
511.572 IT	8,722	12,771	5,531	9,216	17,000	20,000
511.599 Mis Contractual	328	758	0	0	0	0
511.612 Equipment	0	870	130	1,403	0	0
511.651 Office supplies	3,701	3,040	2,808	3,134	3,000	3,000
511.851 Land	0	0	0	33,573	0	0
511.911 Real Estate taxes	1,644	939	1,451	1,529	3,402	3,500
511.913 Community Relations	1,023	0	225	269	0	0
511.929 Miscellaneous	1,939	7,510	(7,311)	45,517	1,100	1,200
Total Administration	350,049	365,772	363,061	490,263	498,802	434,070

**City of Farmer City
FY 2025-2026 Budget**

General Fund

<u>Mayor/City Council</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
512.421 Mayor - Stipend	2,700	2,700	2,750	3,300	3,300	3,300
512.430 Council - Stipends	5,075	4,575	4,250	4,950	5,200	5,200
512.431 Treasurer	750	750	750	750	750	750
512.533 Legal	7,507	4,340	5,145	5,495	11,000	10,000
512.549 Other Pro Svcs	495	5,746	12,298	3,375	4,000	4,000
512.561 Dues/Publications	350	33	0	0	0	0
512.562 Travel & Training	0	4,869	8,559	4,565	10,000	6,000
512.612 Equipment	0	0	0	0	1,300	0
512.651 Office Supplies	523	686	31	258	200	250
512.929 Miscellaneous	0	0	0	0	400	200
512.913 Public Relations	0	0	218	83	30	100
Total Mayor/Council	17,400	23,699	34,001	22,776	36,180	29,800

**City of Farmer City
FY 2025-2026 Budget**

General Fund

<u>Parks</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
552.421 Salary	0	0	23,936	41,048	62,500	65,000
552.422 Overtime	0	0	0	315	0	0
552.451 Health Insurance	0	0	4,492	10,909	11,500	12,500
552.512 Equipment Maint	0	0	763	410	1,200	2,500
552.513 Vehicle Maint	0	0	241	765	1,500	1,000
552.530 Landscaping Maint	555	0	1,295	5,119	4,000	4,000
552.549 Other Pro Svcs	13,535	26,555	16,724	61,548	1,500	5,000
552.561 Dues/publications	0	0	259	245	245	250
552.562 Travel	0	0	0	69	50	50
552.571 Utilities	4,007	7,150	4,557	5,878	6,500	6,500
552.611 Public Bldg Repair/Maint	3,238	6,622	2,227	8,312	14,000	5,000
552.612 Capital equipment	78	8,209	4,965	66,490	30,000	30,000
552.651 Supplies	331	595	4,530	5,574	5,400	5,000
552.655 Fuel	0	94	1,051	1,425	3,000	3,000
552.655 Equipment	0	0	0	391	0	0
552.929 Miscellaneous	0	0	213	516	400	400
Total Parks	21,744	49,225	65,253	209,014	141,795	140,200

City of Farmer City
FY 2025-2026 Budget

General Fund

<u>Pool</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
555.428 Salaries - Seasonal	0	49,719	48,620	75,871	20,475	50,000
555.471 Uniforms	0	0	0	826	359	500
555.511 Building/Prop Maint	0	818	0	257	0	0
555.512 Equipment Maint	0	0	0	0	0	0
555.549 Other Pro Svcs	0	299	4,701	7,252	14,400	5,000
555.552 Telephone	1,772	1,879	2,289	994	492	500
555.561 Dues/publications	0	240	0	0	0	0
555.562 Training	0	0	1,304	3,525	570	2,500
555.571 Utilities	3,709	4,907	4,690	5,386	2,600	5,000
555.611 Bldg Repair/Maint	0	134	660	1,038	11,749	5,000
555.613 Equipment	0	0	0	(38)	386	0
555.651 Supplies	2,041	4,361	3,248	4,836	890	5,000
555.654 Chemicals	7,533	21,782	25,432	20,590	23,413	21,000
555.656 Resale	410	7,660	6,523	9,150	4,432	3,500
555.740 Repay Electric Fund	0	5,000	5,000	5,000	5,000	5,000
555.820 Capital/Equipment	0	3,158	1,361	619	0	2,000
555.929 Miscellaneous	0	454	1,375	19,302	260	500
Total Pool	15,465	100,411	105,203	154,608	85,026	105,500

**City of Farmer City
FY 2025-2026 Budget**

General Fund

<u>Police</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
521.421 Salaries - FT	239,480	224,765	265,904	257,525	250,000	286,827
521.428 Salaries - PT	0	8,954	3,525	5,269	3,500	10,000
521.422 Overtime	48,629	77,390	64,623	75,557	75,000	30,000
521.451 Health Insurance	62,019	43,667	63,267	62,853	51,000	65,000
521.452 Supplemental Insurance	1,290	1,419	1,889	1,279	500	500
521.512 Equipment Maint	146	26	64	0	0	0
521.513 Vehicle repair	5,796	5,926	10,665	24,315	10,000	10,000
521.525 Printing	403	755	880	996	1,000	1,000
521.533 Legal	16,758	3,778	13,135	13,234	10,000	7,500
521.549 Other Pro Svcs	1,845	2,707	3,550	2,716	1,000	15,000
521.550 Dispatch	74,166	6,433	103,149	65,375	71,796	73,000
521.551 Postage	795	214	140	152	125	125
521.552 Telephones	5,586	6,569	7,264	6,132	4,600	4,500
521.561 Dues & memberships	5,978	4,265	4,233	4,478	4,800	5,000
521.562 Travel & training	2,441	7,169	7,915	3,756	10,000	6,000
521.563 Education/Training	0	0	0	(225)	0	0
521.571 Utilities	1,046	964	1,282	3,204	2,500	2,600
521.572 IT	697	2,681	377	2,145	500	500
521.611 Building/Prop Maint	90	1,406	507	1,960	5,000	1,500
521.613 Vehicle parts	3	53	19	149	0	0
521.620 Uniforms	3,036	2,674	1,236	3,341	6,000	3,000
521.625 Tools & Equipment	4,384	1,394	5,860	14,609	20,000	20,000
521.651 Office Supplies	579	1,266	673	1,087	1,600	1,500
521.655 Fuel	12,573	15,053	23,731	14,242	14,000	13,000
521.840 Vehicles/Capital Equip.	19,551	2,099	940	36,748	57,200	0
521.913 Community Relations	245	421	732	327	400	400
521.929 Miscellaneous	299	616	1,019	235	400	400
Total Police	507,835	422,664	586,579	601,459	600,921	557,352

**City of Farmer City
FY 2025-2026 Budget**

General Fund

<u>Streets</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
541.421 Salaries - FT	114,168	116,965	120,567	116,999	129,000	143,520
541.422 Overtime	4,297	4,189	2,620	4,144	3,500	3,500
541.451 Health Insurance	41,718	35,049	30,270	28,178	35,000	45,000
541.513 Vehicle repair & Maint	7,985	4,248	2756	9,871	24,000	15,000
541.522 Sidewalks Repair & Maint	0	2,292	1,748	1,913	600	5,000
541.531 Streets/alleys Repair & Maint	5,509	3,530	6,906	15,138	15,000	20,000
541.532 Engineering	5,659	0	37,664	38,800	8,000	10,000
541.535 Stormdrain Repair & Maint	0	425	260	458	900	1,000
541.536 Public building repair & Maint	937	0	10294	0	0	0
541.549 Other Pro Svcs	8,626	19,018	26869	36,504	29,000	25,000
541.551 Postage	21	0	0	0	0	0
541.552 Telephone	1,037	1,510	457	259	1,615	1,000
541.553 Legal Notices	0	0	0	175	0	0
541.561 Dues & Memberships	283	0	0	772	130	150
541.562 Travel & training	0	199	96	14	5,900	5,000
541.571 Utilities	4,120	2,773	968	684	6,000	6,000
541.572 IT	210	0	0	55	0	0
541.611 Building/equip maint	9,284	7,585	5,393	16,668	0	2,000
541.612 Equipment	4,565	10,500	2,606	1,708	4,200	5,000
541.651 Supplies	4,733	5,681	6,741	3,729	7,000	3,000
541.653 Traffic signs & signals	1,827	1,490	3,301	892	0	1,000
541.655 Fuel	3,807	3,474	5,134	4,237	4,950	5,000
541.657 Fire supplies	0	0	11,519	5,710	13,250	0
541.658 Fire Capital	0	0	40,364	657,574	950	0
541.929 Misc	130	65	93	1,118	500	500
541.999 Transfer to Cap Reserve	0	0	550,844	0	0	0
Total Streets & Alleys	218,916	218,993	867,470	945,600	289,495	296,670

TOTAL GENERAL FUND

TOTAL GENERAL FUND EXPENDITURES	1,131,409	1,180,764	2,021,567	2,423,720	1,652,219	1,563,592
REVENUES OVER/(UNDER) EXPENDITURES	200,872	281,537	9,490	(537,846)	(86,917)	(67,322)
ENDING TOTAL GENERAL FUND BALANCE	<u>\$ 1,272,459</u>	<u>\$ 1,605,711</u>	<u>\$ 1,615,201</u>	<u>\$ 1,077,355</u>	<u>\$ 990,438</u>	<u>\$ 923,116</u>

City of Farmer City
FY 2025-2026 Budget

Audit

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			53,464	57,451	59,172	91,782	69,656	82,719
<u>Revenues</u>								
110	4311	Property Tax	23,153	27,489	34,259	37,915	39,363	40,000
110	4381	Interest	54	32	271	909	2,200	3,000
Total Revenues			<u>23,207</u>	<u>27,521</u>	<u>34,530</u>	<u>38,824</u>	<u>41,563</u>	<u>43,000</u>
<u>Expenditures</u>								
110	500	531 Audit	13,350	14,050	0	60,425	28,000	28,000
110	500	929 Misc	5,870	11,750	1,920	525	500	500
Total Expenditures			<u>19,220</u>	<u>25,800</u>	<u>1,920</u>	<u>60,950</u>	<u>28,500</u>	<u>28,500</u>
Revenue over/under Exp			3,987	1,721	32,610	(22,126)	13,063	14,500
Ending Fund Balance			<u>57,451</u>	<u>59,172</u>	<u>91,782</u>	<u>69,656</u>	<u>82,719</u>	<u>97,219</u>

City of Farmer City
FY 2025-2026 Budget

ESDA

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			4,581	5,169	5,748	(22,478)	(22,880)	5,088
Revenues								
120	4311	Property Tax	585	575	572	593	616	660
120	4381	Interest	3	4	6	0	0	0
120	4399	Funds Transfer In	0	0	0	0	28,302	0
Total Revenues			<u>588</u>	<u>579</u>	<u>578</u>	<u>593</u>	<u>28,918</u>	<u>660</u>
Expenditures								
120	500	830 Equipment	0	0	28,302	0	0	0
120	500	929 Miscellaneous	0	0	502	995	950	950
Total Expenditures			<u>0</u>	<u>0</u>	<u>28,804</u>	<u>995</u>	<u>950</u>	<u>950</u>
Revenue over/under Exp			588	579	(28,226)	(402)	27,968	(290)
Ending Fund Balance			<u>5,169</u>	<u>5,748</u>	<u>(22,478)</u>	<u>(22,880)</u>	<u>5,088</u>	<u>4,798</u>

City of Farmer City
FY 2025-2026 Budget

INSURANCE

			20/21	21/22	22/23	23/24	24/25	25/26
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			486,854	482,087	450,841	447,909	438,950	365,803
<u>Revenues</u>								
140	4311	Property Tax	53,790	52,685	47,961	49,764	49,204	52,000
140	4381	Interest	228	179	813	2,651	7,700	13,000
Total Revenues			<u>54,018</u>	<u>52,864</u>	<u>48,774</u>	<u>52,415</u>	<u>56,904</u>	<u>65,000</u>
<u>Expenditures</u>								
140	500	453 Unemployment Insurance	4,935	3,555	2,403	3,759	3,500	4,000
140	500	592 Comprehensive	53,850	52,939	49,303	48,301	95,907	54,000
140	500	929 Miscellaneous	0	27,616	0	9,314	30,644	30,644
Total Expenditures			<u>58,785</u>	<u>84,110</u>	<u>51,706</u>	<u>61,374</u>	<u>130,051</u>	<u>88,644</u>
Revenue over/under Exp			(4,767)	(31,246)	(2,932)	(8,959)	(73,147)	(23,644)
Ending Fund Balance			<u>482,087</u>	<u>450,841</u>	<u>447,909</u>	<u>438,950</u>	<u>365,803</u>	<u>342,159</u>

City of Farmer City
FY 2025-2026 Budget

Motor Fuel Tax Fund

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			73,778	189,831	196,572	266,792	300,409	319,409
<u>Revenues</u>								
150	4343	Motor Fuel Taxes	140,056	125,954	99,821	80,285	83,000	85,000
150	4381	Interest	150	225	7,121	14,707	14,000	14,000
150	4344	Grants	0	0	0	0	0	0
Total Revenues			<u>140,206</u>	<u>126,179</u>	<u>106,942</u>	<u>94,992</u>	<u>97,000</u>	<u>99,000</u>
<u>Expenditures</u>								
150	500	532 Engineering	1,733	17,660	6,903	51,836	50,000	25,000
150	500	614 Streets and Alley repair	6,539	78,022	13,517	1,471	20,000	25,000
150	500	642 CA-6, CA-16	0	966	3,132	1,283	0	2,000
150	500	850 Road Construction	0	0	0	0	0	350,000
150	500	853 Salt	3,216	3,682	2,240	2,185	2,500	2,500
150	500	929 Misc	12,665	19,108	10,930	4,600	5,500	5,000
Total Expenditures			<u>24,153</u>	<u>119,438</u>	<u>36,722</u>	<u>61,375</u>	<u>78,000</u>	<u>409,500</u>
Revenue over/under Exp			116,053	6,741	70,220	33,617	19,000	(310,500)
Ending Fund Balance			<u>189,831</u>	<u>196,572</u>	<u>266,792</u>	<u>300,409</u>	<u>319,409</u>	<u>8,909</u>

City of Farmer City
FY 2025-2026 Budget

IMRF

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			30,061	67,229	114,555	174,500	233,447	313,600
<u>Revenues</u>								
160	4311	Property Tax	136,577	137,433	148,446	154,257	160,153	172,000
160	4381	Interest	63	84	709	2,648	8,000	14,000
Total Revenues			<u>136,640</u>	<u>137,517</u>	<u>149,155</u>	<u>156,905</u>	<u>168,153</u>	<u>186,000</u>
<u>Expenditures</u>								
160	500	462 Contribution	99,472	90,191	89,210	94,099	88,000	90,000
160	500	463 Administration	0	0	0	3,859	0	0
Total Expenditures			<u>99,472</u>	<u>90,191</u>	<u>89,210</u>	<u>97,958</u>	<u>88,000</u>	<u>90,000</u>
Revenue over/under Exp			37,168	47,326	59,945	58,947	80,153	96,000
Ending Fund Balance			<u>67,229</u>	<u>114,555</u>	<u>174,500</u>	<u>233,447</u>	<u>313,600</u>	<u>409,600</u>

City of Farmer City
FY 2025-2026 Budget

Crossing Guard

				<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
				<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance				12,468	12,091	6,119	2,093	(2,473)	(2,276)
<u>Revenues</u>									
180	4311	Property Tax		4,610	4,563	4,524	4,706	4,811	5,300
180	4375	Reimbursement		0	0	0	0	4,882	5,200
180	4381	Interest		5	5	20	8	4	0
Total Revenues				<u>4,615</u>	<u>4,568</u>	<u>4,544</u>	<u>4,714</u>	<u>9,697</u>	<u>10,500</u>
<u>Expenditures</u>									
180	500	421 Salaries		4,992	7,448	8,570	9,280	9,500	10,000
Total Expenditures				<u>4,992</u>	<u>7,448</u>	<u>8,570</u>	<u>9,280</u>	<u>9,500</u>	<u>10,000</u>
Revenue over/under Exp				(377)	(2,880)	(4,026)	(4,566)	197	500
Ending Fund Balance				<u>12,091</u>	<u>9,211</u>	<u>2,093</u>	<u>(2,473)</u>	<u>(2,276)</u>	<u>(1,776)</u>

City of Farmer City
FY 2025-2026 Budget

FICA

				20/21	21/22	22/23	23/24	24/25	25/26
				<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance				113,354	114,740	110,505	109,149	100,838	100,340
<u>Revenues</u>									
190		4311	Property Tax	52,439	52,682	57,096	59,477	61,502	54,000
190		4381	Interest	78	78	402	1,254	1,000	2,000
Total Revenues				<u>52,517</u>	<u>52,760</u>	<u>57,498</u>	<u>60,731</u>	<u>62,502</u>	<u>56,000</u>
<u>Expenditures</u>									
190	500	461	Social Security	41,439	46,192	47,698	55,955	51,000	55,000
190	500	462	Medicare	9,692	10,803	11,156	13,087	12,000	14,000
Total Expenditures				<u>51,131</u>	<u>56,995</u>	<u>58,854</u>	<u>69,042</u>	<u>63,000</u>	<u>69,000</u>
Revenue over/under Exp				1,386	(4,235)	(1,356)	(8,311)	(498)	(13,000)
Ending Fund Balance				<u>114,740</u>	<u>110,505</u>	<u>109,149</u>	<u>100,838</u>	<u>100,340</u>	<u>87,340</u>

City of Farmer City
FY 2025-2026 Budget

DUI

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			18,797	14,197	14,252	15,081	12,694	17,176
<u>Revenues</u>								
210	4329	Fines	140	50	800	875	4,500	800
210	4381	Interest	10	5	29	145	150	250
210	4389	Misc	250	0	0	0	368	0
Total Revenues			<u>400</u>	<u>55</u>	<u>829</u>	<u>1,020</u>	<u>5,018</u>	<u>1,050</u>
<u>Expenditures</u>								
210	500	531 Misc	5,000	0	0	3,407	536	500
Total Expenditures			<u>5,000</u>	<u>0</u>	<u>0</u>	<u>3,407</u>	<u>536</u>	<u>500</u>
Revenue over/under			(4,600)	55	829	(2,387)	4,482	550
Ending Fund Balance			<u>14,197</u>	<u>14,252</u>	<u>15,081</u>	<u>12,694</u>	<u>17,176</u>	<u>17,726</u>

City of Farmer City
FY 2025-2026 Budget

Forward TIF

				<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
				<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance				31,965	19,557	81,272	59,203	86,454	161,941
<u>Revenues</u>									
	4311	Property Tax Increment		37,338	63,806	61,563	91,361	147,542	148,000
	4381	Interest		1	31	250	1,096	3,600	7,000
	4990	Transfer from TIF II		0	0	0	0	0	600,000
Total Revenues				<u>37,339</u>	<u>63,837</u>	<u>61,813</u>	<u>92,457</u>	<u>151,142</u>	<u>755,000</u>
<u>Expenditures</u>									
Professional Services									
240	500	532 Engineering		0	0	0	3,655	5,000	5,000
240	500	533 Legal		2,055	122	0	9,623	3,000	0
240	500	549 Other Pro Svcs		0	0	19520	1,663	655	0
Capital improvements									
240	500	850 Streets		47,692	0	0	0	0	400,000
240	500	850 TIF grants		0	0	0	0	35,000	75,000
240	500	886 I-74 Infrastructure		0	0	0	0	0	300,000
240	500	890 Projects		0	0	62,362	48,265	30,000	125,000
240	500	999 Transfer out		0	2,000	2,000	2,000	2,000	2,000
Total Expenditures				<u>49,747</u>	<u>2,122</u>	<u>83,882</u>	<u>65,206</u>	<u>75,655</u>	<u>907,000</u>
Revenue over/under Exp				(12,408)	61,715	(22,069)	27,251	75,487	(152,000)
Ending Fund Balance				<u>19,557</u>	<u>81,272</u>	<u>59,203</u>	<u>86,454</u>	<u>161,941</u>	<u>9,941</u>

City of Farmer City
FY 2025-2026 Budget

Library

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			43,655	45,593	48,409	50,874	59,519	32,303
Revenues								
250	4311	Property Tax	34,577	34,222	33,927	35,294	36,084	40,000
250	4351	Fees/Fines	799	902	885	725	600	700
250	4374	Service Charges	0	53	0	0	0	0
250	4381	Interest	11	12	256	1,107	1,000	1,000
250	4383	Donations	538	25	7,250	27,358	9,500	6,800
250	4384	Grants	7,546	13,361	0	0	20,500	0
250	4389	Miscellaneous	2,317	849	13,764	368	1,200	700
Total Revenues			<u>45,788</u>	<u>49,424</u>	<u>56,082</u>	<u>64,852</u>	<u>68,884</u>	<u>49,200</u>
Expenditures								
250	500	421 Salaries	20,854	25,316	25,570	31,217	34,000	42,000
250	500	511 Building/prop maint	0	0	0	0	0	0
250	500	549 Other Pro Svcs	0	415	2,549	50	0	0
250	500	551 Postage	0	0	0	0	100	0
250	500	552 Telephone	3,493	2,683	2,993	3,678	3,700	3,500
250	500	571 Utilities	2,711	3,743	6,796	5,559	5,500	7,000
250	500	611 Building/prop maint	187	1,274	1,485	2,082	25,000	15,000
250	500	612 Equipment maint	1,925	0	293	0	0	0
250	500	651 Supplies	1,470	1,941	909	1,716	8,000	7,000
250	500	830 Equipment	0	0	2,315	1,678	5,000	20,000
250	500	850 System	0	0	292	3,077	3,300	8,000
250	500	880 Books	10,384	6,286	3,353	3,780	7,500	8,000
250	500	929 Miscellaneous	2,826	4,950	7,062	3,370	4,000	4,000
Total Expenditures			<u>43,850</u>	<u>46,608</u>	<u>53,617</u>	<u>56,207</u>	<u>96,100</u>	<u>114,500</u>
Revenue over/under Exp			1,938	2,816	2,465	8,645	(27,216)	(65,300)
Ending Fund Balance			<u>45,593</u>	<u>48,409</u>	<u>50,874</u>	<u>59,519</u>	<u>32,303</u>	<u>(32,997)</u>

**City of Farmer City
FY 2025-2026 Budget**

TIF 2

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			369,006	465,227	70,934	244,637	158,163	442,270
<u>Revenues</u>								
270	4311	Property Tax Increment	375,023	374,293	381,212	411,652	470,354	470,000
270	4375	Reimburse	0	0	12,728	0	0	0
270	4381	Interest	275	286	933	3,635	10,000	20,000
270	4390	Grants	25,000	0	0	2,958	0	0
270	4397	Bond proceeds	0	0	0	0	0	0
270	4389	Misc	0	0	0	0	0	0
Total Revenues			<u>400,298</u>	<u>374,579</u>	<u>394,873</u>	<u>418,245</u>	<u>480,354</u>	<u>490,000</u>
<u>Expenditures</u>								
Administration								
270	500	561 Dues and publications	0	625	0	550	550	0
270	500	651 Office expenses	0	0	0	0	0	0
Professional Services								
270	500	532 Engineering	31,409	49,112	11,724	3,756	18,000	20,000
270	500	533 Legal	857	858	1,138	492	200	200
270	500	549 Other Pro Svcs	5,742	10,320	19,848	8,357	3,558	5,000
270	500	550 Audit/accounting	0	0	0	0	0	0
270	500	551 Surplus payments	0	0	0	26,037	28,116	30,400
Debt service								
270	500	710 Principal	160,000	55,000	60,000	60,475	60,477	60,000
270	500	720 Interest	71,754	68,060	67,070	65,990	64,670	63,350
270	500	888 Developers expense	0	0	0	0		
270	500	999 Transfers Out	5,000	5,000	5,000	5,000	5,000	5,000
Capital improvements								
270	500	850 TIF grants	22,145	17,261	0	0	7,900	50,000
270	500	851 SRTS	0	0	26,087	0	0	25,000
270	500	852 Maple/Western	0	0	0	0	0	0
270	500	853 Water/Washington	0	0	614	0	0	0
270	500	854 John St	0	233,047	11,881	118,176	0	0
270	500	855 I-74 infrastructure	0	0	0	0	0	0
270	500	886 Future playground surface	0	0	0	0	0	7,500
270	500	890 Maple St Sewer	0	0	0	0	0	0
270	500	891 Prairie Ridge playground	0	0	4,585	204,885	0	0
270	500	929 Misc	7,170	329,589	13,223	11,001	7,776	50,000
270	500	999 Transfer to Forward TIF	0	0	0	0	0	600,000
Total Expenditures			<u>304,077</u>	<u>768,872</u>	<u>221,170</u>	<u>504,719</u>	<u>196,247</u>	<u>916,450</u>
Revenue over/under Exp			96,221	(394,293)	173,703	(86,474)	284,107	(426,450)
Ending Fund Balance			<u>465,227</u>	<u>70,934</u>	<u>244,637</u>	<u>158,163</u>	<u>442,270</u>	<u>15,820</u>

City of Farmer City
FY 2025-2026 Budget

Business District #1 Fund

			20/21	21/22	22/23	23/24	24/25	25/26
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance			108,796	116,439	197,972	213,400	173,411	205,411
<u>Revenues</u>								
280	4350	Business District Tax	86,631	111,083	120,003	115,129	125,000	125,000
280	4381	Interest	488	212	9,007	11,656	7,000	8,000
TOTAL			<u>87,119</u>	<u>111,295</u>	<u>129,010</u>	<u>126,785</u>	<u>132,000</u>	<u>133,000</u>
<u>EXPENDITURES</u>								
280	500	549 Other Pro Svcs	47,740	1,140	25,493	19,905	25,000	35,000
280	500	850 Projects	11,208	7,234	24,869	86,887	50,000	200,000
280	500	929 Miscellaneous	528	1,388	7,423	57,982	15,000	50,000
280	500	998 Capital Outlay	-	0	35,797	0	0	0
280	500	999 Transfers out	20,000	20,000	20,000	2,000	10,000	10,000
TOTAL			<u>79,476</u>	<u>29,762</u>	<u>113,582</u>	<u>166,774</u>	<u>100,000</u>	<u>295,000</u>
Revenues over Expenditures			7,643	81,533	15,428	(39,989)	32,000	(162,000)
Net Fund Balance			<u>116,439</u>	<u>197,972</u>	<u>213,400</u>	<u>173,411</u>	<u>205,411</u>	<u>43,411</u>

City of Farmer City
FY 2025-2026 Budget

Hotel/Motel Fund

			20/21	21/22	22/23	23/24	24/25	25/26
			Actual	Actual	Actual	Actual	Projected	Budget
Revenues								
290	4347	Hotel/Motel tax	6,040	15,843	16,311	17,614	12,000	15,000
290	4381	Interest	8	2	0	44	7	0
TOTAL			<u>6,048</u>	<u>15,845</u>	<u>16,311</u>	<u>17,658</u>	<u>12,007</u>	<u>15,000</u>
Expenditures								
290	500	913 Events	4,000	14,000	12,584	12,500	14,500	15,000
290	500	929 Miscellaneous	6,500	3,415	2,155	395	256	12,000
290	500	999 Transfer In/Out	0	51,274	0	0	(51,274)	0
TOTAL			10,500	68,689	14,739	12,895	(36,518)	27,000
GRAND TOTAL EXPENDITURES			<u>10,500</u>	<u>68,689</u>	<u>14,739</u>	<u>12,895</u>	<u>(36,518)</u>	<u>27,000</u>
Beginning Fund Balance			19,465	15,013	(37,831)	(36,259)	(31,496)	17,029
Revenues over Expenditures			(4,452)	(52,844)	1,572	4,763	48,525	(12,000)
Fund Balance			<u>15,013</u>	<u>(37,831)</u>	<u>(36,259)</u>	<u>(31,496)</u>	<u>17,029</u>	<u>5,029</u>

City of Farmer City
FY 2025-2026 Budget

Garbage Fund				20/21	21/22	22/23	23/24	24/25	25/26
				<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>									
490		4368	Charges for Service	138,272	142,096	145,879	147,968	151,000	154,000
		TOTAL		<u>138,272</u>	<u>142,096</u>	<u>145,879</u>	<u>147,968</u>	<u>151,000</u>	<u>154,000</u>
<u>Expenditures</u>									
490	500	533	Contract	138,388	141,339	145,808	149,289	151,000	154,000
		TOTAL		<u>138,388</u>	<u>141,339</u>	<u>145,808</u>	<u>149,289</u>	<u>151,000</u>	<u>154,000</u>
		TOTAL EXPENDITURES		<u>138,388</u>	<u>141,339</u>	<u>145,808</u>	<u>149,289</u>	<u>151,000</u>	<u>154,000</u>
		Beginning Fund Balance		(8,344)	(8,460)	(7,703)	(7,632)	(8,953)	(8,953)
		Revenue over Expend		(116)	757	71	(1,321)	0	0
		Fund Balance		(8,460)	(7,703)	(7,632)	(8,953)	(8,953)	(8,953)

**City of Farmer City
FY 2025-2026 Budget
Water Fund**

		20/21	21/22	22/23	23/24	24/25	25/26
		Actual	Actual	Actual	Actual	Projected	Budget
Revenues							
510	4349 Municipal Utilities Tax	29,699	34,939	56,264	26,420	25,000	25,000
510	4365 Connection Fees	0	585	1,089	500	0	0
510	4367 Penalties	4,985	6,000	7,300	6,586	9,000	9,000
510	4368 User Charges	397,605	379,923	421,689	498,034	520,000	520,000
510	4369 Grants	0	0	0	0	54,416	143,200
510	4375 Reimbursements	1,897	0	179	0	10,907	5,000
510	4381 Interest	686	506	2,188	5,529	5,000	21,000
510	4389 Miscellaneous	85	66	2,442	111	7,500	3,000
Total Revenues		434,957	422,019	491,151	537,180	631,823	726,200

		20/21	21/22	22/23	23/24	24/25	25/26
		Actual	Actual	Actual	Actual	Projected	Budget
Expenditures							
WATER OPERATIONS							
510	500 421 Salaries	111,035	119,383	122,334	78,753	80,700	83,000
510	500 422 Salaries - Overtime	13,006	12,344	12,426	10,130	0	0
510	500 451 Health Insurance	44,108	41,037	37,924	24,631	21,800	24,000
510	500 461 FICA	6,843	7,106	7,323	4,705	4,200	4,200
510	500 462 Medicare	1,601	1,662	1,713	1,101	850	950
510	500 463 IMRF	19,616	17,962	17,062	10,514	9,300	9,500
510	500 511 Building/equip maint	4,867	22	1,011	484	4,500	4,000
510	500 513 Vehicle repair/maint	6,450	2,928	1,509	0	650	1,250
510	500 520 Lab services	5,872	5,676	9,894	6,615	4,500	4,500
510	500 532 Engineering	47	0	4,743	3,575	0	0
510	500 533 Legal	44	245	1,365	306	0	0
510	500 549 Other Pro Svcs	1,742	12,548	2,536	4,479	3,000	11,000
510	500 551 Postage	13	0	44	34	20	20
510	500 552 Phone	1,420	1,456	1,176	2,456	2,550	2,650
510	500 561 Dues & memberships	502	1,352	1,010	656	600	600
510	500 563 Travel & training	0	0	210	0	0	0
510	500 571 Utilities	21,483	17,997	15,452	18,109	17,000	17,500
510	500 591 Insurance/bonding	10,456	10,490	11,029	9,985	6,600	7,000
510	500 598 Interoffice charges	70,000	65,000	60,000	60,000	67,000	70,000
510	500 929 Misc	505	0	155	456	100	100
510	500 618 Principal I-74 bonds	0	28,544	0	0	25,477	27,500
510	500 619 Interest I-74 bonds	27,187	25,000	25,762	25,287	27,119	26,557
510	500 620 Chemicals	8,937	2,813	13,148	19,155	12,000	12,000
510	500 625 Tools	0	0	0	1,468	1,600	3,000
510	500 651 Operating supplies	1,377	2,752	2,276	2,390	3,600	2,500
510	500 655 Fuel/oil	2,249	2,357	3,573	3,958	4,500	4,500
510	500 760 Bad debt	(4,000)	0	0	0	0	0
510	500 810 Meter repair/replace	1,913	8,441	12,545	7,334	1,000	5,000
510	500 820 Hydrant repair/replace	3,587	0	5,813	537	16,000	5,000
510	500 825 Watermain repair/replace	10,358	2,247	3,966	11,427	40,000	40,000
510	500 826 Treatment Plant repair/maint	1,221	125	117	135	7,000	0

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
510	500	830 Equipment	0	0	0	4,151	0	0
510	500	950 Pension expense	(22,959)	0	2,634	(15,447)	0	0
510	500	999 Transfer to Water Cap	(7,582)	(5,447)	0	0	0	0
519	999	999 Transfer to Depreciation	72,841	74,777	70,050	80,343	0	0
Total Water			<u>414,739</u>	<u>458,817</u>	<u>448,800</u>	<u>377,727</u>	<u>361,666</u>	<u>366,327</u>
CAPITAL								
Annual watermain replacement								
510	840	Engineering	0	0	4,075	6,009	10,000	17,500
510	845	Capital improvements	0	0	74,367	7,635	284,000	175,000
Total Watermain replace.			<u>0</u>	<u>0</u>	<u>78,442</u>	<u>13,644</u>	<u>294,000</u>	<u>192,500</u>
Water Treatment Plant								
510	846	Engineering	0	0	0	0	0	15,000
510	848	Capital improvements	13,250	13,348	29,375	0	0	150,000
510	854	EPA Grant- Water Filter Proj.	0	0	0	0	0	223,200
Total Treatment Plant			<u>13,250</u>	<u>13,348</u>	<u>29,375</u>	<u>0</u>	<u>0</u>	<u>388,200</u>
Water System improvements								
510	850	System Improvements- Cap.	13,878	0	22,119	18,303	135,000	10,000
510	860	Capital improvements	0	36,120	51,721	0	2,000	200,000
Total System improvements			<u>13,878</u>	<u>36,120</u>	<u>73,840</u>	<u>18,303</u>	<u>137,000</u>	<u>210,000</u>
Grand Total Expenditures			<u>441,867</u>	<u>508,285</u>	<u>630,457</u>	<u>409,674</u>	<u>792,666</u>	<u>1,157,027</u>
Revenues over/(under) Exp			<u>(6,910)</u>	<u>(86,266)</u>	<u>(139,306)</u>	<u>127,506</u>	<u>(160,843)</u>	<u>(430,827)</u>
Ending Fund Balance			<u>\$ 776,204</u>	<u>\$ 689,938</u>	<u>\$ 595,945</u>	<u>\$ 723,451</u>	<u>\$ 605,000</u>	<u>\$ 174,173</u>

**City of Farmer City
FY 2025-2026 Budget**

Sewer Fund

			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<u>Revenues</u>								
520	4311	Property Tax	23,052	22,814	22,618	23,529	24,056	26,000
520	4365	Connection Fees	0	585	750	500	0	0
520	4367	Penalties	4,672	5,929	7,344	6,203	10,000	9,000
520	4368	User Charges	342,889	369,033	413,118	486,884	575,000	575,000
520	4369	Reimbursements/Grants	7,484	131,594	11,897	0	0	0
520	4381	Interest	78	85	389	1,305	700	5,000
520	4389	Miscellaneous	0	0	131,780	250	0	0
520	4999	Transfers In	55,000	55,000	55,000	35,371	0	0
TOTAL REVENUES			<u>433,175</u>	<u>585,040</u>	<u>642,896</u>	<u>554,042</u>	<u>609,756</u>	<u>615,000</u>
			<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<u>Expenditures</u>								
520	500	421 Salaries	26,219	34,271	40,120	102,534	100,000	103,480
520	500	422 Salaries - Overtime	996	1,186	749	3,903	0	0
520	500	451 Health insurance	0	2,870	10,839	21,403	21,000	26,000
520	500	461 FICA	1,775	2,196	2,458	6,307	6,000	4,000
520	500	462 Medicare	415	514	575	1,475	1,400	1,000
520	500	463 IMRF	4,291	4,846	5,183	12,541	12,500	6,500
520	500	471 Uniforms	0	0	0	331	0	0
520	500	512 Equipment Maint	585	1,831	1,293	2,482	400	2,500
520	500	513 Vehicle repair/maint	5,953	128	398	2,516	2,000	1,500
520	500	515 Sewer main repair/replace	1,654	9,314	2,812	4,191	4,200	4,000
520	500	520 Lab services	4,581	15,101	5,747	2,064	0	0
520	500	532 Engineering	23,477	5,135	1,871	0	0	0
520	500	533 Legal	44	0	472	306	0	0
520	500	549 Other Pro Svcs	4,692	4,673	8,975	8,418	7,600	19,000
520	500	551 Postage	24	0	3	8	0	0
520	500	552 Telephone	0	444	540	1,144	1,050	1,000
520	500	553 Legal notices	0	0	0	(234)	0	0
520	500	561 Dues & memberships	0	0	0	252	0	200
520	500	562 Travel & training	0	813	2,047	0	3,800	2,000
520	500	571 Utilities	94,355	110,160	72,886	89,546	85,000	86,000
520	500	572 IT	0	0	1,430	403	300	300
520	500	591 Insurance/bonding	9,266	8,835	8,231	9,696	14,000	16,000
520	500	598 Interoffice charges	60,000	50,000	50,000	50,000	50,000	50,000
520	500	929 Misc	0	0	0	383	400	400
520	500	620 Chemicals	15,198	20,062	15,104	28,219	30,000	30,000
520	500	651 Supplies	845	1,715	1,005	3,754	3,700	3,700
520	500	655 Vehicle Fuel	2,344	2,598	3,452	6,160	6,900	6,900
520	500	710 Principal I-74 bonds	0	0	0	0	25,000	27,500
520	500	720 Interest I-74 bonds	27,187	26,712	25,762	25,288	27,119	26,557
520	500	810 Meter repair/replace	3,213	622	4,905	2,362	0	0
520	500	825 Treatment plant repair/maint	6,018	0	0	1,600	40,000	40,000
520	500	830 Equipment	0	0	0	1,872	42,400	10,000
			20/21	21/22	22/23	23/24	24/25	25/26

			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
520	500	950 Pension	(1,264)	0	862	(1,994)	0	0
520	500	999 Transfer In	(40,563)	0	0	0	0	0
520	999	999 Depreciation	104,156	112,761	113,154	131,148	0	0
Total Sewer			<u>355,461</u>	<u>416,787</u>	<u>380,873</u>	<u>518,078</u>	<u>484,769</u>	<u>468,537</u>

CAPITAL

Annual sewer main replacement/lining

520	500	840 Engineering	0	0	0	0	250	12,500
520	500	845 Capital improvements	0	128,832	51,300	728	0	125,000

Total Sewer main replace/lining

<u>0</u>	<u>128,832</u>	<u>51,300</u>	<u>728</u>	<u>250</u>	<u>137,500</u>
-----------------	-----------------------	----------------------	-------------------	-------------------	-----------------------

Wastewater Treatment Plant

520	500	846 Engineering	27,001	0	0	0	0	50,000
520	500	848 Wasterwater Treatment	51,540	0	746	1,206	60,000	500,000

Total Treatment Plant

<u>78,541</u>	<u>0</u>	<u>746</u>	<u>1,206</u>	<u>60,000</u>	<u>550,000</u>
----------------------	-----------------	-------------------	---------------------	----------------------	-----------------------

Wastewater System improvements

520	500	850 Engineering	0	29,986	22,119	2,493	14,000	30,000
520	500	860 Capital improvements- I 74	0	36,120	14,865	0	2,000	300,000

Total System

<u>0</u>	<u>66,106</u>	<u>36,984</u>	<u>2,493</u>	<u>16,000</u>	<u>330,000</u>
-----------------	----------------------	----------------------	---------------------	----------------------	-----------------------

Grand Total Expenditures

<u>434,002</u>	<u>611,725</u>	<u>469,903</u>	<u>522,505</u>	<u>561,019</u>	<u>1,486,037</u>
-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-------------------------

Revenues over/(under) Exp

<u>(827)</u>	<u>(26,685)</u>	<u>172,993</u>	<u>31,536</u>	<u>48,737</u>	<u>(871,037)</u>
---------------------	------------------------	-----------------------	----------------------	----------------------	-------------------------

Ending Fund Balance

<u>\$ 417,308</u>	<u>\$ 390,623</u>	<u>\$ 560,064</u>	<u>\$ 591,601</u>	<u>\$ 1,005,000</u>	<u>\$ 133,963</u>
--------------------------	--------------------------	--------------------------	--------------------------	----------------------------	--------------------------

City of Farmer City
FY 2025-2026 Budget

Electric Fund

		<u>20/21</u> <u>Actual</u>	<u>21/22</u> <u>Actual</u>	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Projected</u>	<u>25/26</u> <u>Budget</u>
Revenues							
530	4365 Connection Fees	0	0	0	0	0	0
530	4367 Penalties	28,782	27,744	30,536	35,451	36,000	36,000
530	4368 User Charges	2,374,879	2,372,786	2,419,671	2,432,554	2,500,000	2,550,000
530	4369 Municipal Sales Tax	64,863	0	0	68,228	70,000	70,000
530	4370 State Excise Tax	0	0	0	49,296	50,000	50,000
530	4374 Reimbursement	3,434	3,194	5,144	19,289	5,300	5,000
530	4381 Interest	3,940	(24,676)	6,176	21,873	22,000	45,000
530	4389 Miscellaneous	1,207	6,000	5,375	5,000	6,000	5,000
530	4390 Federal grants	0	0	0	0	8,981	0
Total Revenues		<u>2,477,105</u>	<u>2,385,048</u>	<u>2,466,902</u>	<u>2,631,691</u>	<u>2,698,281</u>	<u>2,761,000</u>

Expenditures

		<u>20/21</u> <u>Actual</u>	<u>21/22</u> <u>Actual</u>	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Projected</u>	<u>25/26</u> <u>Budget</u>
530	421 Salaries	319,302	355,581	341,605	342,575	310,000	317,075
530	422 Overtime	7,017	5,313	3,860	3,463	4,900	5,000
530	451 Health Insurance	100,103	71,271	60,059	54,792	56,000	65,000
530	461 FICA	19,736	21,449	20,353	20,299	19,000	18,000
530	462 Medicare	4,616	5,016	4,760	4,747	4,400	4,200
530	463 IMRF	51,118	49,288	43,865	40,872	42,000	38,000
530	475 Safety Gear	0	361	1,076	1,072	2,000	2,000
530	511 Plant Repair/maint	4,857	5,704	2,103	5,636	2,800	3,000
530	512 Equip maint	21,887	5,353	5,734	5,282	10,000	6,000
530	513 Vehicle repair/maint	9,719	29,412	6,317	5,277	3,000	3,000
530	532 Engineering	14,590	10,923	5,613	7,864	5,000	5,000
530	533 Legal	26,396	16,462	71	175	0	0
530	549 Other Pro Svcs	26,197	30,522	55,754	54,703	33,000	43,000
530	551 Postage	5,709	7,160	3,741	10,500	11,000	11,000
530	552 Telephone	3,580	2,206	1,967	2,981	2,400	2,200
530	562 Travel & training	9,391	5,723	13,297	10,275	6,000	6,000
530	571 Utilities	53,023	29,823	26,560	29,225	30,000	30,000
530	572 IT	0	1,606	680	555	0	0
530	576 Electricity (Gen)	1,268,451	1,282,782	1,196,574	1,176,010	1,300,000	1,260,000
530	577 Fuel (Gen)	565	3,453	60,966	(31,388)	18,000	18,000
530	591 Insurance/bonding	72,762	48,554	79,467	51,629	57,121	60,000
530	598 Interoffice charges	275,000	150,000	150,000	155,000	155,000	180,000
530	611 Building Maint.	0	1,380	0	0	0	0
530	612 Equipment	30	0	0	0	132	0
530	613 Vehicle parts/fluid	58	0	0	0	0	0
530	620 Chemicals	0	0	2,961	5,130	5,500	5,500
530	648 Tools	0	1,752	2,239	2,206	2,100	2,000
530	651 Supplies	27,043	19,283	22,451	24,734	25,000	25,000

		<u>20/21</u> <u>Actual</u>	<u>21/22</u> <u>Actual</u>	<u>22/23</u> <u>Actual</u>	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Projected</u>	<u>25/26</u> <u>Budget</u>
530	655 Fuel/oil	2,371	2,921	5,341	6,944	5,000	5,000
530	710 Principal	0	0	0	0	90,475	90,000

530	720 Interest	33,975	32,129	26,025	24,024	24,880	22,630
530	730 Bad debt	(36,000)	0	0	0	0	0
530	999 Depreciation	200,570	219,297	209,535	227,476	0	0
530	830 Equipment	3,173	0	2,090	0	0	250,000
530	840 Vehicle equip fund	(1,000)	2,132	0	0	0	0
530	850 System	0	0	0	0	0	0
530	914 Municipal utility tax	0	0	71,000	0	0	0
530	915 State utility tax	7,773	55,098	23,279	49,702	50,000	52,000
530	929 Misc	304	41,244	41	765	700	1,000
530	940 Transfer to Capital	0	0	0	0	0	0
530	950 Pension	(56,588)	0	10,219	(45,122)	0	0
530	998 Transfer Out	86,435	99,553	0	0	0	0
530	999 Transfer to Cap. Res.	0	(19,553)	0	0	0	0

Total Electric	<u>2,562,163</u>	<u>2,593,198</u>	<u>2,459,603</u>	<u>2,247,403</u>	<u>2,275,408</u>	<u>2,529,605</u>
----------------	------------------	------------------	------------------	------------------	------------------	------------------

CAPITAL

Annual Distribution Supplies

530	845 Engineering	0	0	16,992	0	0	0
530	847 Capital improvement	0	0	0	19,174	2,000	25,000

Total Powerline/pole	<u>0</u>	<u>0</u>	<u>16,992</u>	<u>19,174</u>	<u>2,000</u>	<u>25,000</u>
----------------------	----------	----------	---------------	---------------	--------------	---------------

Plant improvements

530	846 Engineering	0	0	0	0	0	0
530	848 Capital improvement	0	5,669	0	0	0	0

Total Plant improv.	<u>0</u>	<u>5,669</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
---------------------	----------	--------------	----------	----------	----------	----------

System improvements

530	860 Engineering	0	8,627	7,727	22,528	25,000	35,000
530	865 I-74 Infrastructure	341	622	575	20,747	0	350,000

Total System improv.	<u>341</u>	<u>9,249</u>	<u>8,302</u>	<u>43,275</u>	<u>25,000</u>	<u>385,000</u>
----------------------	------------	--------------	--------------	---------------	---------------	----------------

Grand Total Expend.	<u>2,562,504</u>	<u>2,608,116</u>	<u>2,484,897</u>	<u>2,309,852</u>	<u>2,302,408</u>	<u>2,939,605</u>
---------------------	------------------	------------------	------------------	------------------	------------------	------------------

Rev over/under Exp	<u>(85,399)</u>	<u>(223,068)</u>	<u>(17,995)</u>	<u>321,839</u>	<u>395,873</u>	<u>(178,605)</u>
--------------------	-----------------	------------------	-----------------	----------------	----------------	------------------

Ending Fund Balance	<u>\$ 2,553,270</u>	<u>\$ 2,371,741</u>	<u>\$ 2,509,925</u>	<u>\$ 2,950,530</u>	<u>\$ 3,400,000</u>	<u>\$ 3,221,395</u>
---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

City of Farmer City
FY 2025-2026 Budget

Pool			20/21	21/22	22/23	23/24	24/25	25/26
			Actual	Actual	Actual	Actual	Projected	Budget
Revenues								
100		4376 Pool Admissions	195	41,711	27,763	32,080	2,957	35,000
100		4378 Pool Concessions	0	10,868	7,359	15,760	3,203	10,000
		TOTAL	195	52,579	35,122	47,840	6,160	45,000
Expenditures								
100	555	428 PT salaries	0	60,095	48,620	75,871	20,475	50,000
100	555	471 Uniforms	0	0	0	826	359	500
100	555	511 Building/property	0	819	0	257	0	0
100	555	512 Equipment maintenance	0	0	0	0	0	0
100	555	549 Other professional services	0	299	4,701	7,252	14,400	5,000
100	555	552 Telephone	1,629	1,788	2,289	994	492	500
100	555	561 Dues/publications	0	240	0	0	0	0
100	555	563 Training	0	0	1,304	3,525	570	2,500
100	555	571 Utilities	3,709	4,837	4,760	5,386	2,600	5,000
100	555	611 Building/property maintenance	0	135	660	1,038	11,749	5,000
100	555	612 Equipment	0	0	0	(37)	386	0
100	555	651 Supplies	0	6,330	3,320	4,836	890	5,000
100	555	654 Chemicals	7,534	12,499	22,175	20,590	23,413	21,000
100	555	656 Resale mat/supplies	0	8,069	6,523	9,150	4,432	3,500
100	555	740 Repay electric fund	0	5,000	5,000	5,000	1,000	5,000
100	555	820 Building improvements	0	0	4,518	0	0	0
100	555	830 Equipment	0	0	0	0	0	2,000
100	555	850 System	0	0	0	619	0	0
100	555	929 Miscellaneous	150	439	1,375	19,302	260	500
		TOTAL	13,022	100,550	105,245	154,609	81,026	105,500
		Revenues (under)over Expend	<u>(12,827)</u>	<u>(47,971)</u>	<u>(70,123)</u>	<u>(106,769)</u>	<u>(74,866)</u>	<u>(60,500)</u>