

City of Farmer City  
FY 2026-2027 Budget

**General Fund**

	<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>Actual</u>	<u>25/26</u> <u>Projected</u>	<u>26/27</u> <u>Budget</u>
<b>Revenues</b>						
<b>Taxes</b>						
100.4311 Property Tax	118,964	117,777	122,473	124,567	135,049	142,600
100.4339 Cannabis Tax	3,050	2,817	2,893	2,864	3,000	3,000
100.4341 Income tax	291,109	284,888	304,563	324,870	325,000	335,000
100.4342 Replacement tax	56,436	64,906	43,214	28,393	28,000	25,000
100.4345 Sales Tax	250,518	263,305	254,325	279,450	310,000	310,000
100.4346 Municipal Sales Tax	0	0	0	0	144,000	240,000
100.4348 Use Tax	74,157	74,958	69,031	51,958	17,000	15,000
100.4349 Telecomm tax	11,250	9,867	9,232	8,980	8,800	10,000
100.4344 Gaming tax	80,742	87,929	90,273	95,199	98,000	105,000
100.4335 Utility tax	0	0	0	0	0	0
<b>Total Taxes</b>	<b>886,226</b>	<b>906,447</b>	<b>896,004</b>	<b>916,281</b>	<b>1,068,849</b>	<b>1,185,600</b>
<b>Licenses and Permits</b>						
100.4321 Liquor licenses	3,883	5,500	5,550	6,350	5,500	5,500
100.4322 Misc licenses	2,745	4,447	5,698	4,570	5,200	5,000
100.4323 Rezoning fees	0	0	0	0	500	500
100.4324 Building permits	0	0	0	0	250	300
<b>Total Licenses and Permits</b>	<b>6,628</b>	<b>9,947</b>	<b>11,248</b>	<b>10,920</b>	<b>11,450</b>	<b>11,300</b>
<b>Franchises</b>						
100.4325 Franchise Fees	10,930	10,324	8,305	7,371	6,000	5,000
<b>Total Franchises</b>	<b>10,930</b>	<b>10,324</b>	<b>8,305</b>	<b>7,371</b>	<b>6,000</b>	<b>5,000</b>
<b>Charges for Services</b>						
100.4370 Police Service Charges	385	295	110	278	250	250
100.4376 Pool Admissions	41,204	27,764	32,080	2,957	35,496	37,000
100.4378 Pool Concessions	10,517	7,359	15,760	3,203	3,285	3,500
100.4380 Pool Misc Income	0	200	0	0	0	0
100.4379 Other Service Charges	200	135	0	25	0	0
<b>Total Charges for Services</b>	<b>52,306</b>	<b>35,753</b>	<b>47,950</b>	<b>6,463</b>	<b>39,031</b>	<b>40,750</b>
<b>Rent</b>						
100.4382 Rental Income	4,601	4,727	4,893	5,028	5,165	5,300
100.4386 Farm Rent	6,900	6,900	6,900	4,205	4,205	4,205
<b>Total Rent</b>	<b>11,501</b>	<b>11,627</b>	<b>11,793</b>	<b>9,233</b>	<b>9,370</b>	<b>9,505</b>
<b>Fines and Forfeits</b>						
100.4351 Court Fines	28,949	30,851	22,229	22,428	12,000	12,000
100.4352 Ordinance violations	450	500	800	200	1,800	1,500
100.4353 Impounds	18,778	13,037	14,400	19,166	6,000	6,000
100.4354 Police E-Citation Fund	0	0	0	0	130	150
<b>Total Fines and Forfeits</b>	<b>48,177</b>	<b>44,388</b>	<b>37,429</b>	<b>41,794</b>	<b>19,930</b>	<b>19,650</b>
<b>Investments</b>						
100.4381 Interest on Investments	2,233	67,253	114,219	109,812	27,000	24,000
<b>Total Investment Income</b>	<b>2,233</b>	<b>67,253</b>	<b>114,219</b>	<b>109,812</b>	<b>27,000</b>	<b>24,000</b>

**City of Farmer City  
FY 2026-2027 Budget**

**General Fund**

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Miscellaneous</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
100.4371 SRO Reimbursement	16,383	14,447	30,712	7,937	12,000	8,000
100.4350 Vacant Property	0	0	500	500	2,500	1,500
100.4375 Reimbursements	1,747	580,465	353,413	1,342	0	100
100.4383 Donations	464	0	0	0	350	0
100.4389 Miscellaneous	115	920	301	490	2,000	1,000
100.4393 Sale of property	13,252	1,490	0	5,010	32,000	0
100.4395 Grants	11,432	0	0	83,500	0	0
100.4397 Police Grant proceeds	0	0	0	0	30,000	0
<b>Total Miscellaneous</b>	<b>43,393</b>	<b>658,318</b>	<b>384,926</b>	<b>200,809</b>	<b>78,850</b>	<b>10,600</b>
<b>Transfers In</b>						
100.4398 Transfer from Utilities	265,000	260,000	265,000	310,000	300,000	310,000
100.4390 Transfer from TIF 2	5,000	5,000	5,000	5,000	5,000	5,000
100.4401 Transfer from Forward TIF	2,000	2,000	2,000	2,000	2,000	2,000
100.4391 Transfer from B.D.	20,000	20,000	2,000	10,000	10,000	10,000
100.4399 Transfer Out	(13,252)	0	0	(80,221)	0	0
100.4402 Transfer from Cap Proj	51,340	0	100,000	0	0	0
100-4990 Transfers In	70,819	0	0	0	0	0
<b>Total Transfers In</b>	<b>400,907</b>	<b>287,000</b>	<b>374,000</b>	<b>246,779</b>	<b>317,000</b>	<b>327,000</b>
<b>TOTAL REVENUES</b>	<b>1,462,301</b>	<b>2,031,057</b>	<b>1,885,874</b>	<b>1,549,462</b>	<b>1,577,480</b>	<b>1,633,405</b>

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

**General Fund**

	<u>21/22</u> <b>Actual</b>	<u>22/23</u> <b>Actual</b>	<u>23/24</u> <b>Actual</b>	<u>24/25</u> <b>Actual</b>	<u>25/26</u> <b>Projected</b>	<u>26/27</u> <b>Budget</b>
<b>Administration</b>						
511.421 Salaries - FT	218,062	231,868	271,578	246,557	307,000	345,000
511.428 Salaries - PT	2,964	21,801	7,293	0	0	0
511.424 Vacation	18,087	443	16,013	21,673	20,000	22,500
511.451 Health Insurance	46,216	35,198	31,441	22,529	26,000	28,000
511.511 Building/equip maint	1,362	239	878	4,340	0	0
511.532 Engineering	0	0	10,031	1,200	0	0
511.533 Legal	2,690	3,483	3,018	16,478	15,000	15,000
511.549 Other Pro Svcs	27,488	30,987	29,976	136,966	115,000	45,000
511.551 Postage	1,913	8,600	2,754	3,544	6,000	6,000
511.552 Phone	3,754	5,147	3,781	2,380	2,500	2,600
511.554 Publishing/Advertising	233	3,616	(1,691)	2,866	2,000	2,000
511.561 Dues & memberships	3,779	1,364	2,614	1,466	2,500	2,500
511.562 Travel & training	9,235	11,385	10,949	9,192	8,000	8,000
511.571 Utilities	4,101	6,096	6,987	7,236	7,600	8,000
511.572 IT	12,771	5,531	9,216	11,283	15,000	15,000
511.599 Mis Contractual	758	0	0	0	0	0
511.612 Equipment	870	130	1,403	359	0	0
511.611 Building maint.	0	0	0	903	0	0
511.651 Office supplies	3,040	2,808	3,134	3,529	3,000	3,000
511.851 Land	0	0	33,573	0	0	0
511.911 Real Estate taxes	939	1,451	1,529	3,402	1,800	1,800
511.913 Community Relations	0	225	269	258	0	0
511.929 Miscellaneous	7,510	(7,311)	45,517	7,040	1,200	1,200
<b>Total Administration</b>	<b>365,772</b>	<b>363,061</b>	<b>490,263</b>	<b>503,201</b>	<b>532,600</b>	<b>505,600</b>

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

General Fund

<u>Mayor/City Council</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</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	2,750	3,300	3,350	3,300	3,300
512.430 Council - Stipends	4,575	4,250	4,950	4,800	6,000	6,000
512.431 Treasurer	750	750	750	750	750	750
512.533 Legal	4,340	5,145	5,495	10,340	6,000	6,000
512.549 Other Pro Svcs	5,746	12,298	3,375	2,999	7,700	4,000
512.561 Dues/Publications	33	0	0	0	0	0
512.562 Travel & Training	4,869	8,559	4,565	7,745	7,300	7,500
512.612 Equipment	0	0	0	1,212	0	0
512.651 Office Supplies	686	31	258	135	150	150
512.929 Miscellaneous	0	0	0	383	0	0
512.913 Public Relations	0	218	83	27	0	0
<b>Total Mayor/Council</b>	<b>23,699</b>	<b>34,001</b>	<b>22,776</b>	<b>31,741</b>	<b>31,200</b>	<b>27,700</b>

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

General Fund

<u>Parks</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>Actual</u>	<u>25/26</u> <u>Projected</u>	<u>26/27</u> <u>Budget</u>
552.421 Salary	0	23,936	41,048	62,860	47,000	49,000
552.422 Overtime	0	0	315	0	1,500	1,500
552.451 Health Insurance	0	4,492	10,909	11,212	10,500	11,500
552.512 Equipment Maint	0	763	410	1,165	500	200
552.513 Vehicle Maint	0	241	765	1,796	1,000	1,000
552.530 Landscaping Maint	0	1,295	5,119	4,419	1,000	500
552.533 Legal Services	0	0	0	0	800	500
552.549 Other Pro Svcs	26,555	16,724	61,548	1,061	1,000	3,000
552.561 Dues/publications	0	259	245	0	0	0
552.562 Travel	0	0	69	240	0	0
552.571 Utilities	7,150	4,557	5,878	7,136	7,200	7,400
552.611 Building Repair/Maint	6,622	2,227	8,312	479	100	100
552.612 Capital equipment	8,209	4,965	66,490	2,551	3,500	3,500
552.651 Supplies	595	4,530	5,574	5,135	2,500	2,500
552.655 Fuel	94	1,051	1,425	2,977	2,500	2,500
552.655 Equipment	0	0	391	0	0	100,000
552.929 Miscellaneous	0	213	516	394	800	800
<b>Total Parks</b>	<b>49,225</b>	<b>65,253</b>	<b>209,014</b>	<b>101,425</b>	<b>79,900</b>	<b>184,000</b>

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

**General Fund**

<u>Pool</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
555.428 Salaries - Seasonal	49,719	48,620	75,871	20,603	50,000	50,000
555.471 Uniforms	0	0	826	359	50	0
555.511 Building/Prop Maint	818	0	257	0	0	0
555.512 Equipment Maint	0	0	0	0	0	0
555.549 Other Pro Svcs	299	4,701	7,252	19,061	10,000	10,000
555.551 Postage	0	0	0	9	0	0
555.552 Telephone	1,879	2,289	994	454	460	460
555.561 Dues/publications	240	0	0	0	0	0
555.562 Training	0	1,304	3,525	570	0	0
555.571 Utilities	4,907	4,690	5,386	2,579	8,550	9,000
555.611 Bldg Repair/Maint	134	660	1,038	14,786	0	0
555.613 Equipment	0	0	(38)	1,146	1,050	1,000
555.651 Supplies	4,361	3,248	4,836	1,247	2,000	2,000
555.654 Chemicals	21,782	25,432	20,590	29,664	44,000	40,000
555.656 Resale	7,660	6,523	9,150	4,432	2,200	2,200
555.740 Repay Electric Fund	5,000	5,000	5,000	2,000	5,000	5,000
555.830 Capital/Equipment	3,158	1,361	619	2,859	3,300	3,500
555.929 Miscellaneous	454	1,375	19,302	260	100	100
<b>Total Pool</b>	<b>100,411</b>	<b>105,203</b>	<b>154,608</b>	<b>100,029</b>	<b>126,710</b>	<b>123,260</b>

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

**General Fund**

<u>Police</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
521.421 Salaries - FT	224,765	265,904	257,525	254,725	333,000	347,250
521.422 Overtime	77,390	64,623	75,557	67,864	33,500	35,000
521.428 Salaries - PT	8,954	3,525	5,269	2,817	7,200	7,800
521.451 Health Insurance	43,667	63,267	62,853	49,080	44,500	46,000
521.452 Supplemental Insurance	1,419	1,889	1,279	469	450	500
521.512 Equipment Maint	26	64	0	0	0	0
521.513 Vehicle repair	5,926	10,665	24,315	9,217	2,500	3,000
521.525 Printing	755	880	996	1,085	0	150
521.533 Legal	3,778	13,135	13,234	9,557	4,500	6,000
521.549 Other Pro Svcs	2,707	3,550	2,716	712	2,000	2,000
521.550 Dispatch	6,433	103,149	65,375	71,796	61,000	50,000
521.551 Postage	214	140	152	88	50	50
521.552 Telephones	6,569	7,264	6,132	4,616	4,500	4,500
521.561 Dues & memberships	4,265	4,233	4,478	4,801	7,000	7,000
521.562 Travel & training	7,169	7,915	3,756	25,393	1,500	2,500
521.563 Education/Training	0	0	(225)	0	0	0
521.571 Utilities	964	1,282	3,204	3,176	4,200	4,500
521.572 IT	2,681	377	2,145	1,398	1,500	1,200
521.611 Building/Prop Maint	1,406	507	1,960	4,774	1,000	1,000
521.613 Vehicle parts	53	19	149	18	100	100
521.620 Uniforms	2,674	1,236	3,341	5,416	1,500	1,500
521.625 Tools & Equipment	1,394	5,860	14,609	2,172	25,000	20,000
521.651 Office Supplies	1,266	673	1,087	1,806	1,000	1,000
521.655 Fuel	15,053	23,731	14,242	14,728	11,000	11,000
521.656 E-Citation Fund purchases	0	0	0	0	5,400	5,000
521.840 Vehicles/Capital Equip.	2,099	940	36,748	2,547	0	0
521.913 Community Relations	421	732	327	283	400	400
521.929 Miscellaneous	616	1,019	235	315	400	400
<b>Total Police</b>	<b>422,664</b>	<b>586,579</b>	<b>601,459</b>	<b>538,853</b>	<b>553,200</b>	<b>557,850</b>

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

**General Fund**

<u>Streets</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
541.421 Salaries - FT	116,965	120,567	116,999	124,675	95,000	114,500
541.422 Overtime	4,189	2,620	4,144	3,326	3,500	4,000
541.428 Salaries - PT	0	0	0	384	8,000	8,000
541.451 Health Insurance	35,049	30,270	28,178	32,797	13,000	15,000
541.513 Vehicle repair & Maint	4,248	2756	9,871	23,217	15,000	16,000
541.522 Sidewalks Repair & Maint	2,292	1,748	1,913	584	1,000	500
541.531 Streets/alleys Repair & Maint	3,530	6,906	15,138	13,175	9,000	10,000
541.532 Engineering	0	37,664	38,800	10,184	3,000	3,000
541.535 Stormdrain Repair & Maint	425	260	458	895	0	0
541.536 Building Repair & Maint.	0	10,294	0	0	0	0
541.549 Other Pro Svcs	19,018	26,869	36,504	22,788	23,000	30,000
541.552 Telephone	1,510	457	259	1,615	1,000	1,000
541.553 Legal Notices	0	0	175	0	0	0
541.561 Dues & Memberships	0	0	772	130	250	500
541.562 Travel & training	199	96	14	5,859	0	5,000
541.571 Utilities	2,773	968	684	6,371	3,800	4,000
541.572 IT	0	0	55	0	0	0
541.611 Building/equip maint	7,585	5,393	16,668	451	300	350
541.612 Equipment	10,500	2,606	1,708	3,221	5,100	15,000
541.651 Supplies	5,681	6,741	3,729	9,885	6,500	6,500
541.653 Traffic signs & signals	1,490	3,301	892	1,114	1,500	2,000
541.655 Fuel	3,474	5,134	4,237	4,859	3,100	3,200
541.657 Fire supplies	0	11,519	5,710	1,306	0	0
541.658 Fire Capital	0	40,364	657,574	0	0	0
541.830 Equipment	0	0	0	0	46,000	0
541.850 DCEO Grant Project	0	0	0	0	45,250	0
541.929 Misc	65	93	1,118	438	1,100	1,100
541.999 Transfer to Cap Reserve	0	550,844	0	129,518	0	0
<b>Total Streets &amp; Alleys</b>	<b>218,993</b>	<b>867,470</b>	<b>945,600</b>	<b>396,792</b>	<b>284,400</b>	<b>239,650</b>

**TOTAL GENERAL FUND**

TOTAL GENERAL FUND EXPENDITURES	1,180,764	2,021,567	2,423,720	1,672,041	1,608,010	1,638,060
REVENUES OVER/(UNDER) EXPENDITURES	<u>281,537</u>	<u>9,490</u>	<u>(537,846)</u>	<u>(122,579)</u>	<u>(30,530)</u>	<u>(4,655)</u>
ENDING TOTAL GENERAL FUND BALANCE	<u>\$ 1,605,711</u>	<u>\$ 1,615,201</u>	<u>\$ 1,077,355</u>	<u>\$ 954,776</u>	<u>\$ 924,246</u>	<u>\$ 919,591</u>

**City of Farmer City  
FY 2026-2027 Budget**

**Audit**

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>57,451</b>	<b>59,172</b>	<b>91,782</b>	<b>69,656</b>	<b>83,199</b>	<b>100,643</b>
<b>Revenues</b>								
110	4311	Property Tax	27,489	34,259	37,915	39,363	40,544	41,900
110	4381	Interest	32	271	909	2,180	3,900	4,000
<b>Total Revenues</b>			<b><u>27,521</u></b>	<b><u>34,530</u></b>	<b><u>38,824</u></b>	<b><u>41,543</u></b>	<b><u>44,444</u></b>	<b><u>45,900</u></b>
<b>Expenditures</b>								
110	500	531 Audit	14,050	0	60,425	28,000	27,000	26,200
110	500	929 Misc	11,750	1,920	525	0	0	0
<b>Total Expenditures</b>			<b><u>25,800</u></b>	<b><u>1,920</u></b>	<b><u>60,950</u></b>	<b><u>28,000</u></b>	<b><u>27,000</u></b>	<b><u>26,200</u></b>
Revenue over/under Exp			1,721	32,610	(22,126)	13,543	17,444	19,700
Ending Fund Balance			<b><u>59,172</u></b>	<b><u>91,782</u></b>	<b><u>69,656</u></b>	<b><u>83,199</u></b>	<b><u>100,643</u></b>	<b><u>120,343</u></b>

City of Farmer City  
 FY 2026-2027 Budget

ESDA

			21/22	22/23	23/24	24/25	25/26	26/27
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			5,169	5,748	(22,478)	(22,880)	5,054	4,692
<b>Revenues</b>								
120	4311	Property Tax	575	572	593	616	678	700
120	4381	Interest	4	6	0	0	0	0
120	4399	Funds Transfer In	0	0	0	28,302	0	0
<b>Total Revenues</b>			<u>579</u>	<u>578</u>	<u>593</u>	<u>28,918</u>	<u>678</u>	<u>700</u>
<b>Expenditures</b>								
120	500	830 Equipment	0	28,302	0	0	0	0
120	500	929 Miscellaneous	0	502	995	984	1,040	1,050
<b>Total Expenditures</b>			<u>0</u>	<u>28,804</u>	<u>995</u>	<u>984</u>	<u>1,040</u>	<u>1,050</u>
Revenue over/under Exp			579	(28,226)	(402)	27,934	(362)	(350)
Ending Fund Balance			<u>5,748</u>	<u>(22,478)</u>	<u>(22,880)</u>	<u>5,054</u>	<u>4,692</u>	<u>4,342</u>

City of Farmer City  
FY 2026-2027 Budget

**INSURANCE**

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>482,087</b>	<b>450,841</b>	<b>447,909</b>	<b>438,950</b>	<b>368,540</b>	<b>347,861</b>
<b>Revenues</b>								
140		4311 Property Tax	52,685	47,961	49,764	49,204	52,976	54,800
140		4381 Interest	179	813	2,651	7,741	13,000	10,800
<b>Total Revenues</b>			<b><u>52,864</u></b>	<b><u>48,774</u></b>	<b><u>52,415</u></b>	<b><u>56,945</u></b>	<b><u>65,976</u></b>	<b><u>65,600</u></b>
<b>Expenditures</b>								
140	500	453 Unemployment Insurance	3,555	2,403	3,759	3,159	3,200	3,500
140	500	592 Comprehensive	52,939	49,303	48,301	95,571	83,455	85,000
140	500	929 Miscellaneous	27,616	0	9,314	28,625	0	0
<b>Total Expenditures</b>			<b><u>84,110</u></b>	<b><u>51,706</u></b>	<b><u>61,374</u></b>	<b><u>127,355</u></b>	<b><u>86,655</u></b>	<b><u>88,500</u></b>
Revenue over/under Exp			(31,246)	(2,932)	(8,959)	(70,410)	(20,679)	(22,900)
Ending Fund Balance			<b><u>450,841</u></b>	<b><u>447,909</u></b>	<b><u>438,950</u></b>	<b><u>368,540</u></b>	<b><u>347,861</u></b>	<b><u>324,961</u></b>

City of Farmer City  
FY 2026-2027 Budget

Motor Fuel Tax Fund

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			189,831	196,572	266,792	300,409	329,724	420,024
<b>Revenues</b>								
150	4343	Motor Fuel Taxes	125,954	99,821	80,285	82,623	85,000	87,000
150	4381	Interest	225	7,121	14,707	13,877	14,000	14,200
<b>Total Revenues</b>			<b><u>126,179</u></b>	<b><u>106,942</u></b>	<b><u>94,992</u></b>	<b><u>96,500</u></b>	<b><u>99,000</u></b>	<b><u>101,200</u></b>
<b>Expenditures</b>								
150	500	532 Engineering	17,660	6,903	51,836	11,055	0	10,000
150	500	614 Streets and Alley repair	78,022	13,517	1,471	19,396	0	20,000
150	500	642 CA-6, CA-16	966	3,132	1,283	0	0	2,000
150	500	850 Road Construction	0	0	0	0	0	400,000
150	500	853 Salt	3,682	2,240	2,185	0	6,700	7,000
150	500	929 Misc	19,108	10,930	4,600	5,500	2,000	4,000
150	500	999 Capital Outlay	0	0	0	31,234	0	0
<b>Total Expenditures</b>			<b><u>119,438</u></b>	<b><u>36,722</u></b>	<b><u>61,375</u></b>	<b><u>67,185</u></b>	<b><u>8,700</u></b>	<b><u>443,000</u></b>
Revenue over/under Exp			6,741	70,220	33,617	29,315	90,300	(341,800)
Ending Fund Balance			<b><u>196,572</u></b>	<b><u>266,792</u></b>	<b><u>300,409</u></b>	<b><u>329,724</u></b>	<b><u>420,024</u></b>	<b><u>78,224</u></b>

City of Farmer City  
FY 2026-2027 Budget

IMRF

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>67,229</b>	<b>114,555</b>	<b>174,500</b>	<b>233,447</b>	<b>313,911</b>	<b>414,596</b>
<b>Revenues</b>								
160		4311 Property Tax	137,433	148,446	154,257	160,153	175,685	170,300
160		4381 Interest	84	709	2,648	7,757	15,000	14,400
<b>Total Revenues</b>			<b><u>137,517</u></b>	<b><u>149,155</u></b>	<b><u>156,905</u></b>	<b><u>167,910</u></b>	<b><u>190,685</u></b>	<b><u>184,700</u></b>
<b>Expenditures</b>								
160	500	462 Contribution	90,191	89,210	94,099	87,446	90,000	93,000
160	500	463 Administration	0	0	3,859	0	0	0
<b>Total Expenditures</b>			<b><u>90,191</u></b>	<b><u>89,210</u></b>	<b><u>97,958</u></b>	<b><u>87,446</u></b>	<b><u>90,000</u></b>	<b><u>93,000</u></b>
Revenue over/under Exp			47,326	59,945	58,947	80,464	100,685	91,700
Ending Fund Balance			<b><u>114,555</u></b>	<b><u>174,500</u></b>	<b><u>233,447</u></b>	<b><u>313,911</u></b>	<b><u>414,596</u></b>	<b><u>506,296</u></b>

City of Farmer City  
 FY 2026-2027 Budget

Crossing Guard

		<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>		<b>12,091</b>	<b>6,119</b>	<b>2,093</b>	<b>(2,473)</b>	<b>(2,207)</b>	<b>(1,729)</b>
<b><u>Revenues</u></b>							
180	4311 Property Tax	4,563	4,524	4,706	4,812	5,237	5,600
180	4375 Reimbursement	0	0	0	4,882	5,441	5,500
180	4381 Interest	5	20	8	4	0	0
<b>Total Revenues</b>		<b><u>4,568</u></b>	<b><u>4,544</u></b>	<b><u>4,714</u></b>	<b><u>9,698</u></b>	<b><u>10,678</u></b>	<b><u>11,100</u></b>
<b><u>Expenditures</u></b>							
180	500 421 Salaries	7,448	8,570	9,280	9,432	10,200	10,500
<b>Total Expenditures</b>		<b><u>7,448</u></b>	<b><u>8,570</u></b>	<b><u>9,280</u></b>	<b><u>9,432</u></b>	<b><u>10,200</u></b>	<b><u>10,500</u></b>
<b>Revenue over/under Exp</b>		<b>(2,880)</b>	<b>(4,026)</b>	<b>(4,566)</b>	<b>266</b>	<b>478</b>	<b>600</b>
<b>Ending Fund Balance</b>		<b><u>9,211</u></b>	<b><u>2,093</u></b>	<b><u>(2,473)</u></b>	<b><u>(2,207)</u></b>	<b><u>(1,729)</u></b>	<b><u>(1,129)</u></b>

City of Farmer City  
FY 2026-2027 Budget

FICA

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>114,740</b>	<b>110,505</b>	<b>109,149</b>	<b>100,838</b>	<b>98,850</b>	<b>85,310</b>
<b><u>Revenues</u></b>								
190	4311	Property Tax	52,682	57,096	59,477	61,502	56,760	58,600
190	4381	Interest	78	402	1,254	1,090	3,700	2,700
<b>Total Revenues</b>			<b><u>52,760</u></b>	<b><u>57,498</u></b>	<b><u>60,731</u></b>	<b><u>62,592</u></b>	<b><u>60,460</u></b>	<b><u>61,300</u></b>
<b><u>Expenditures</u></b>								
190	500	461 Social Security	46,192	47,698	55,955	52,339	60,000	63,000
190	500	462 Medicare	10,803	11,156	13,087	12,241	14,000	14,500
<b>Total Expenditures</b>			<b><u>56,995</u></b>	<b><u>58,854</u></b>	<b><u>69,042</u></b>	<b><u>64,580</u></b>	<b><u>74,000</u></b>	<b><u>77,500</u></b>
Revenue over/under Exp			(4,235)	(1,356)	(8,311)	(1,988)	(13,540)	(16,200)
Ending Fund Balance			<b><u>110,505</u></b>	<b><u>109,149</u></b>	<b><u>100,838</u></b>	<b><u>98,850</u></b>	<b><u>85,310</u></b>	<b><u>69,110</u></b>

City of Farmer City  
FY 2026-2027 Budget

DUI Fund

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>14,197</b>	<b>14,252</b>	<b>15,081</b>	<b>12,694</b>	<b>15,844</b>	<b>15,937</b>
<b>Revenues</b>								
210	4329	Fines	50	800	875	4,700	1233	1,000
210	4381	Interest	5	29	145	139	160	200
210	4389	Misc	0	0	0	369	0	0
<b>Total Revenues</b>			<b><u>55</u></b>	<b><u>829</u></b>	<b><u>1,020</u></b>	<b><u>5,208</u></b>	<b><u>1,393</u></b>	<b><u>1,200</u></b>
<b>Expenditures</b>								
210	500	531 Misc	0	0	3,407	2,058	1,300	1,500
<b>Total Expenditures</b>			<b><u>0</u></b>	<b><u>0</u></b>	<b><u>3,407</u></b>	<b><u>2,058</u></b>	<b><u>1,300</u></b>	<b><u>1,500</u></b>
Revenue over/under			55	829	(2,387)	3,150	93	(300)
Ending Fund Balance			<b><u>14,252</u></b>	<b><u>15,081</u></b>	<b><u>12,694</u></b>	<b><u>15,844</u></b>	<b><u>15,937</u></b>	<b><u>15,637</u></b>

**City of Farmer City  
FY 2026-2027 Budget**

**Forward TIF**

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>19,557</b>	<b>81,272</b>	<b>59,203</b>	<b>86,454</b>	<b>167,240</b>	<b>389,580</b>
<b>Revenues</b>								
240	4311	Property Tax Increment	63,806	61,563	91,361	147,542	234,340	250,000
240	4381	Interest	31	250	1,096	3,740	12,000	14,100
240	4990	Transfer from TIF II	0	0	0	0	0	600,000
<b>Total Revenues</b>			<b><u>63,837</u></b>	<b><u>61,813</u></b>	<b><u>92,457</u></b>	<b><u>151,282</u></b>	<b><u>246,340</u></b>	<b><u>864,100</u></b>
<b>Expenditures</b>								
<b>Professional Services</b>								
240	500	532 Engineering	0	0	3,655	2,528	5,000	5,000
240	500	533 Legal	122	0	9,623	2,240	500	1,000
240	500	549 Other Pro Svcs	0	19520	1,663	655	500	1,000
<b>Capital improvements</b>								
240	500	854 Streets	0	0	0	0	0	0
240	500	850 TIF grants	0	0	0	3,838	16,000	100,000
240	500	886 I-74 Infrastructure	0	0	0	37,377	0	400,000
240	500	890 Projects	0	62,362	48,265	21,858	0	250,000
240	500	999 Transfer out	2,000	2,000	2,000	2,000	2,000	2,000
<b>Total Expenditures</b>			<b><u>2,122</u></b>	<b><u>83,882</u></b>	<b><u>65,206</u></b>	<b><u>70,496</u></b>	<b><u>24,000</u></b>	<b><u>759,000</u></b>
Revenue over/under Exp			61,715	(22,069)	27,251	80,786	222,340	105,100
<b>Ending Fund Balance</b>			<b><u>81,272</u></b>	<b><u>59,203</u></b>	<b><u>86,454</u></b>	<b><u>167,240</u></b>	<b><u>389,580</u></b>	<b><u>494,680</u></b>

City of Farmer City  
FY 2026-2027 Budget

Library

		21/22	22/23	23/24	24/25	25/26	26/27
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>		<b>45,593</b>	<b>48,409</b>	<b>50,894</b>	<b>59,539</b>	<b>45,461</b>	<b>25,536</b>
<b>Revenues</b>							
250	4311 Property Tax	34,222	33,927	35,294	36,084	39,275	41,900
250	4351 Fees/Fines	902	885	725	757	1,000	1,000
250	4374 Service Charges	53	0	0	0	0	0
250	4381 Interest	12	256	1,107	933	600	600
250	4383 Donations	25	7,250	27,358	9,140	20,000	10,000
250	4384 Grants	13,361	0	0	20,330	7,500	30,000
250	4389 Miscellaneous	849	13,764	368	7,545	3,000	2,000
<b>Total Revenues</b>		<b><u>49,424</u></b>	<b><u>56,082</u></b>	<b><u>64,852</u></b>	<b><u>74,789</u></b>	<b><u>71,375</u></b>	<b><u>85,500</u></b>
<b>Expenditures</b>							
250	500 421 Salaries	25,316	25,550	31,217	34,384	37,500	40,000
250	500 549 Other Pro Svcs	415	2,549	50	0	0	0
250	500 551 Postage	0	0	0	73	0	0
250	500 552 Telephone	2,683	2,993	3,678	3,727	2,500	3,500
250	500 571 Utilities	3,743	6,796	5,559	5,524	5,300	6,000
250	500 611 Building/prop maint	1,274	1,485	2,082	20,459	20,000	25,000
250	500 612 Equipment maint	0	293	0	0	0	0
250	500 651 Supplies	1,941	909	1,716	7,027	5,000	7,000
250	500 830 Equipment	0	2,315	1,678	4,456	2,000	10,000
250	500 850 System	0	292	3,077	3,026	6,000	5,000
250	500 880 Books & Magazines	6,286	3,353	3,780	7,275	8,500	9,000
250	500 929 Miscellaneous	4,950	7,062	3,370	2,916	4,500	4,500
<b>Total Expenditures</b>		<b><u>46,608</u></b>	<b><u>53,597</u></b>	<b><u>56,207</u></b>	<b><u>88,867</u></b>	<b><u>91,300</u></b>	<b><u>110,000</u></b>
Revenue over/under Exp		2,816	2,485	8,645	(14,078)	(19,925)	(24,500)
Ending Fund Balance		<b><u>48,409</u></b>	<b><u>50,894</u></b>	<b><u>59,539</u></b>	<b><u>45,461</u></b>	<b><u>25,536</u></b>	<b><u>1,036</u></b>

City of Farmer City  
FY 2026-2027 Budget

TIF 2 Fund

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>465,227</b>	<b>70,934</b>	<b>244,637</b>	<b>158,163</b>	<b>429,130</b>	<b>689,252</b>
<b>Revenues</b>								
270	4311	Property Tax Increment	374,293	381,212	411,652	470,354	551,672	575,000
270	4375	Reimburse	0	12,728	0	0	0	0
270	4381	Interest	286	933	3,635	10,636	28,000	29,600
270	4390	Grants	0	0	2,958	0	0	0
<b>Total Revenues</b>			<b><u>374,579</u></b>	<b><u>394,873</u></b>	<b><u>418,245</u></b>	<b><u>480,990</u></b>	<b><u>579,672</u></b>	<b><u>604,600</u></b>
<b>Expenditures</b>								
<b>Administration</b>								
270	500	561 Dues and publications	625	0	550	550	0	0
270	500	651 Office expenses	0	0	0	0	0	0
<b>Professional Services</b>								
270	500	532 Engineering	49,112	11,724	3,756	0	20,000	20,000
270	500	533 Legal	858	1,138	492	200	3,000	3,000
270	500	549 Other Pro Svcs	10,320	19,848	8,357	3,558	3,500	35,000
270	500	551 Surplus payments	0	0	26,037	28,116	32,200	37,670
<b>Debt service</b>								
270	500	710 Principal	55,000	60,000	60,475	60,000	60,000	62,030
270	500	720 Interest	68,060	67,070	65,990	64,670	63,350	65,000
270	500	999 Transfers Out	5,000	5,000	5,000	5,000	5,000	5,000
<b>Capital improvements</b>								
270	500	850 TIF grants	17,261	0	0	7,900	50,000	50,000
270	500	851 SRTS	0	26,087	0	0	25,000	25,000
270	500	853 Water/Washington	0	614	0	0	0	0
270	500	854 John St	233,047	11,881	118,176	0	0	0
270	500	855 I-74 infrastructure	0	0	0	32,719	0	0
270	500	886 Future playground surface	0	0	0	0	7,500	0
270	500	891 Prairie Ridge playground	0	4,585	204,885	0	0	0
270	500	929 Misc	329,589	13,223	11,001	7,310	50,000	75,000
270	500	999 Transfer to Forward TIF	0	0	0	0	0	600,000
<b>Total Expenditures</b>			<b><u>768,872</u></b>	<b><u>221,170</u></b>	<b><u>504,719</u></b>	<b><u>210,023</u></b>	<b><u>319,550</u></b>	<b><u>977,700</u></b>
Revenue over/under Exp			(394,293)	173,703	(86,474)	270,967	260,122	(373,100)
<b>Ending Fund Balance</b>			<b><u>70,934</u></b>	<b><u>244,637</u></b>	<b><u>158,163</u></b>	<b><u>429,130</u></b>	<b><u>689,252</u></b>	<b><u>316,152</u></b>

City of Farmer City  
FY 2026-2027 Budget

**Business District #1 Fund**

			<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Beginning Fund Balance</b>			<b>116,439</b>	<b>197,972</b>	<b>213,400</b>	<b>173,411</b>	<b>203,116</b>	<b>274,316</b>
<b>Revenues</b>								
280	4350	Business District Tax	111,083	120,003	115,129	121,214	126,000	130,000
280	4381	Interest	212	9,007	11,656	7,036	8,200	8,500
<b>TOTAL</b>			<b><u>111,295</u></b>	<b><u>129,010</u></b>	<b><u>126,785</u></b>	<b><u>128,250</u></b>	<b><u>134,200</u></b>	<b><u>138,500</u></b>
<b>EXPENDITURES</b>								
280	500	549 Other Pro Svcs	1,140	25,493	19,905	25,000	35,000	50,000
280	500	850 Projects	7,234	24,869	86,887	778	0	100,000
280	500	929 Miscellaneous	1,388	7,423	57,982	13,341	18,000	50,000
280	500	998 Capital Outlay	0	35,797	0	49,426	0	0
280	500	999 Transfers out	20,000	20,000	2,000	10,000	10,000	10,000
<b>TOTAL</b>			<b><u>29,762</u></b>	<b><u>113,582</u></b>	<b><u>166,774</u></b>	<b><u>98,545</u></b>	<b><u>63,000</u></b>	<b><u>210,000</u></b>
Revenues over Expenditures			81,533	15,428	(39,989)	29,705	71,200	(71,500)
<b>Net Fund Balance</b>			<b><u>197,972</u></b>	<b><u>213,400</u></b>	<b><u>173,411</u></b>	<b><u>203,116</u></b>	<b><u>274,316</u></b>	<b><u>202,816</u></b>

City of Farmer City  
 FY 2026-2027 Budget

Hotel/Motel Fund

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Revenues</b>								
290	4347	Hotel/Motel tax	15,843	16,311	17,614	11,674	14,000	15,000
290	4381	Interest	2	0	44	19	130	100
	<b>TOTAL</b>		<b><u>15,845</u></b>	<b><u>16,311</u></b>	<b><u>17,658</u></b>	<b><u>11,693</u></b>	<b><u>14,130</u></b>	<b><u>15,100</u></b>
<b>Expenditures</b>								
290	500	913 Events	14,000	12,584	12,500	15,500	18,493	15,000
290	500	929 Miscellaneous	3,415	2,155	395	256	2,000	7,000
290	500	999 Transfer In/Out	51,274	0	0	(51,274)	0	0
	<b>TOTAL</b>		<b>68,689</b>	<b>14,739</b>	<b>12,895</b>	<b>(35,518)</b>	<b>20,493</b>	<b>22,000</b>
	<b>GRAND TOTAL EXPENDITURES</b>		<b><u>68,689</u></b>	<b><u>14,739</u></b>	<b><u>12,895</u></b>	<b><u>(35,518)</u></b>	<b><u>20,493</u></b>	<b><u>22,000</u></b>
	<b>Beginning Fund Balance</b>		<b>15,013</b>	<b>(37,831)</b>	<b>(36,259)</b>	<b>(31,496)</b>	<b>15,715</b>	<b>9,352</b>
	<b>Revenues over Expenditures</b>		<b>(52,844)</b>	<b>1,572</b>	<b>4,763</b>	<b>47,211</b>	<b>(6,363)</b>	<b>(6,900)</b>
	<b>Fund Balance</b>		<b><u>(37,831)</u></b>	<b><u>(36,259)</u></b>	<b><u>(31,496)</u></b>	<b><u>15,715</u></b>	<b><u>9,352</u></b>	<b><u>2,452</u></b>

City of Farmer City  
 FY 2026-2027 Budget

Garbage Fund

		<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b><u>Revenues</u></b>							
490	4368 Charges for Service	142,096	145,879	147,968	150,560	152,500	155,000
	<b>TOTAL</b>	<b><u>142,096</u></b>	<b><u>145,879</u></b>	<b><u>147,968</u></b>	<b><u>150,560</u></b>	<b><u>152,500</u></b>	<b><u>155,000</u></b>
<b><u>Expenditures</u></b>							
490	500 533 Contract	141,339	145,808	149,289	150,361	152,500	155,000
	<b>TOTAL</b>	<b><u>141,339</u></b>	<b><u>145,808</u></b>	<b><u>149,289</u></b>	<b><u>150,361</u></b>	<b><u>152,500</u></b>	<b><u>155,000</u></b>
	<b>TOTAL EXPENDITURES</b>	<b><u>141,339</u></b>	<b><u>145,808</u></b>	<b><u>149,289</u></b>	<b><u>150,361</u></b>	<b><u>152,500</u></b>	<b><u>155,000</u></b>
	<b>Beginning Fund Balance</b>	<b>(8,460)</b>	<b>(7,703)</b>	<b>(7,632)</b>	<b>(8,953)</b>	<b>(8,754)</b>	<b>(8,754)</b>
	<b>Revenue over Expend</b>	<b>757</b>	<b>71</b>	<b>(1,321)</b>	<b>199</b>	<b>0</b>	<b>0</b>
	<b>Fund Balance</b>	<b><u>(7,703)</u></b>	<b><u>(7,632)</u></b>	<b><u>(8,953)</u></b>	<b><u>(8,754)</u></b>	<b><u>(8,754)</u></b>	<b><u>(8,754)</u></b>

City of Farmer City  
FY 2026-2027 Budget  
Water Fund

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Revenues</b>								
510		4349 Municipal Utilities Tax	34,939	56,264	26,420	25,891	29,000	27,000
510		4365 Connection Fees	585	1,089	500	0	0	0
510		4367 Penalties	6,000	7,300	6,586	9,213	9,300	9,000
510		4368 User Charges	379,923	421,689	498,034	526,759	530,000	535,000
510		4369 Grants	0	0	0	54,416	143,200	0
510		4375 Reimbursements	0	179	0	10,907	4,400	0
510		4381 Interest	506	2,188	5,529	5,711	29,000	19,800
510		4389 Miscellaneous	66	2,442	111	7,933	800	500
<b>Total Revenues</b>			<b>422,019</b>	<b>491,151</b>	<b>537,180</b>	<b>640,830</b>	<b>745,700</b>	<b>591,300</b>
<b>Expenditures</b>								
			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>WATER OPERATIONS</b>								
510	500	421 Salaries	119,383	122,334	83,146	82,799	112,500	85,000
510	500	422 Salaries - Overtime	12,344	12,426	10,130	0	500	500
510	500	451 Health Insurance	41,037	37,924	24,631	20,671	24,500	25,500
510	500	461 FICA	7,106	7,323	4,705	4,144	6,300	6,500
510	500	462 Medicare	1,662	1,713	1,101	969	1,500	1,750
510	500	463 IMRF	17,962	17,062	10,514	8,974	11,600	12,000
510	500	511 Building/equip maint	22	1,011	484	4,346	0	2,500
510	500	513 Vehicle repair/maint	2,928	1,509	0	1,018	3,500	1,500
510	500	520 Lab services	5,676	9,894	6,615	0	8,140	5,000
510	500	532 Engineering	0	4,743	3,575	0	0	0
510	500	533 Legal	245	1,365	306	0	0	0
510	500	549 Other Pro Svcs	12,548	2,536	4,479	3,281	3,000	3,000
510	500	551 Postage	0	44	34	85	100	100
510	500	552 Telephone	1,456	1,176	2,456	2,676	2,650	2,700
510	500	561 Dues & memberships	1,352	1,010	656	569	600	600
510	500	563 Travel & training	0	210	0	0	100	100
510	500	571 Utilities	17,997	15,452	18,109	17,879	20,000	21,000
510	500	591 Insurance/bonding	10,490	11,029	9,985	6,278	12,100	12,500
510	500	598 Interoffice charges	65,000	60,000	60,000	67,000	70,000	70,000
510	500	611 Bldg/Property Maint.	0	0	0	0	300	500
510	500	613 Vehicle Parts	0	0	0	474	200	200
510	500	618 Principal I-74 bonds	28,544	0	0	0	27,500	27,500
510	500	619 Interest I-74 bonds	25,000	25,762	25,287	24,776	26,556	25,938
510	500	620 Chemicals	2,813	13,148	19,155	15,087	16,000	15,000
510	500	625 Tools	0	0	1,468	3,352	2,000	2,000
510	500	651 Operating supplies	2,752	2,276	2,390	4,372	2,500	2,500
510	500	655 Vehicle Fuel	2,357	3,573	3,958	4,235	2,500	2,500
510	500	810 Meter repair/replace	8,441	12,545	7,334	179	3,500	5,000
510	500	820 Hydrant repair/replace	0	5,813	537	127	5,500	5,500
510	500	825 Watermain repair/replace	2,247	3,966	11,427	2,253	15,000	15,000
510	500	826 Treatment Plant repair/maint	125	117	135	6,893	0	0
510	500	929 Miscellaneous	0	155	456	79	400	400
			<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
			<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
510	500	830 Equipment	0	0	4,151	0	14,500	0

510	500	950 Pension expense	0	2,634	(15,447)	(10,497)	0	0
510	500	999 Transfer to Water Cap	(5,447)	0	0	0	0	0
510	999	999 Transfer to Depreciation	74,777	70,050	80,343	103,906	0	0
<b>Total Water</b>			<b><u>458,817</u></b>	<b><u>448,800</u></b>	<b><u>382,120</u></b>	<b><u>375,925</u></b>	<b><u>393,546</u></b>	<b><u>352,288</u></b>
<b>CAPITAL</b>								
<b>Annual watermain replacement</b>								
510	840	Engineering	0	4,075	6,009	252	17,500	25,000
510	845	Capital improvements	0	74,367	7,635	0	0	0
<b>Total Watermain replace.</b>			<b>0</b>	<b>78,442</b>	<b>13,644</b>	<b>252</b>	<b>17,500</b>	<b>25,000</b>
<b>Water Treatment Plant</b>								
510	846	Engineering	0	0	0	0	0	5,000
510	848	Capital improvements	13,348	29,375	0	0	58,000	50,000
510	854	EPA Grant- Water Filter Proj.	0	0	0	0	245,000	0
<b>Total Treatment Plant</b>			<b>13,348</b>	<b>29,375</b>	<b>0</b>	<b>0</b>	<b>303,000</b>	<b>55,000</b>
<b>Water System improvements</b>								
510	850	System Improvements- Cap.	0	22,119	18,303	7,094	0	50,000
510	860	Capital improvements	36,120	51,721	0	0	1,200	350,000
<b>Total System improvements</b>			<b>36,120</b>	<b>73,840</b>	<b>18,303</b>	<b>7,094</b>	<b>1,200</b>	<b>400,000</b>
<b>Grand Total Expenditures</b>			<b><u>508,285</u></b>	<b><u>630,457</u></b>	<b><u>414,067</u></b>	<b><u>383,271</u></b>	<b><u>715,246</u></b>	<b><u>832,288</u></b>
<b>Revenues over/(under) Exp</b>			<b><u>(86,266)</u></b>	<b><u>(139,306)</u></b>	<b><u>123,113</u></b>	<b><u>257,559</u></b>	<b><u>30,454</u></b>	<b><u>(240,988)</u></b>
<b>Ending Fund Balance</b>			<b><u>689,938</u></b>	<b><u>595,945</u></b>	<b><u>719,058</u></b>	<b><u>976,617</u></b>	<b><u>1,007,071</u></b>	<b><u>766,083</u></b>

**City of Farmer City  
FY 2026-2027 Budget  
Sewer Fund**

			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Revenues</b>								
520		4311 Property Tax	22,814	22,618	23,529	24,056	26,183	27,900
520		4365 Connection Fees	585	750	500	0	0	0
520		4367 Penalties	5,929	7,344	6,203	10,064	10,250	10,500
520		4368 User Charges	369,033	413,118	486,884	584,963	587,000	592,000
520		4369 Reimbursements/Grants	131,594	11,897	0	0	0	0
520		4381 Interest	85	389	1,305	958	7,500	7,800
520		4389 Miscellaneous	0	131,780	250	0	0	0
520		4999 Transfers In	55,000	55,000	35,371	0	0	0
<b>TOTAL REVENUES</b>			<b><u>585,040</u></b>	<b><u>642,896</u></b>	<b><u>554,042</u></b>	<b><u>620,041</u></b>	<b><u>630,933</u></b>	<b><u>638,200</u></b>
			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Expenditures</b>								
520	500	421 Salaries	34,271	40,120	105,846	97,104	85,000	116,000
520	500	422 Salaries - Overtime	1,186	749	3,903	0	50	0
520	500	451 Health insurance	2,870	10,839	21,403	21,575	13,500	15,000
520	500	461 FICA	2,196	2,458	6,307	5,583	5,000	6,000
520	500	462 Medicare	514	575	1,475	1,306	1,200	1,400
520	500	463 IMRF	4,846	5,183	12,541	10,631	7,500	8,000
520	500	471 Uniforms	0	0	331	0	0	0
520	500	512 Equipment Maint	1,831	1,293	2,482	1,462	500	1,000
520	500	513 Vehicle repair/maint	128	398	2,516	1,899	4,500	3,000
520	500	515 Sewer main repair/replace	9,314	2,812	4,191	3,745	750	1,000
520	500	520 Lab services	15,101	5,747	2,064	0	0	0
520	500	532 Engineering	5,135	1,871	0	0	0	0
520	500	533 Legal	0	472	306	0	0	0
520	500	549 Other Pro Svcs	4,673	8,975	8,418	12,094	33,000	30,000
520	500	551 Postage	0	3	8	0	0	0
520	500	552 Telephone	444	540	1,144	970	1,000	1,000
520	500	553 Legal notices	0	0	(234)	0	100	0
520	500	561 Dues & memberships	0	0	252	0	0	100
520	500	562 Travel & training	813	2,047	0	3,883	0	1,000
520	500	571 Utilities	110,160	72,886	89,546	79,574	90,000	92,000
520	500	572 IT	0	1,430	403	294	0	0
520	500	591 Insurance/bonding	8,835	8,231	9,696	12,939	16,490	17,000
520	500	598 Interoffice charges	50,000	50,000	50,000	48,000	50,000	50,000
520	500	611 Building maint.	0	0	0	0	100	100
520	500	620 Chemicals	20,062	15,104	28,219	25,310	33,000	34,000
520	500	651 Supplies	1,715	1,005	3,754	6,373	7,500	8,000
520	500	655 Vehicle Fuel	2,598	3,452	6,160	6,236	3,000	3,000
520	500	710 Principal I-74 bonds	0	0	0	0	27,500	27,500
520	500	720 Interest I-74 bonds	26,712	25,762	25,288	24,776	26,556	25,937
520	500	810 Meter repair/replace	622	4,905	2,362	0	0	0
520	500	825 Treatment plant repair/maint	0	0	1,600	28,210	65,000	50,000
520	500	830 Equipment	0	0	1,872	486	16,000	15,000
520	500	929 Misc	0	0	383	304	500	500
			<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
520	500	950 Pension	0	862	(1,994)	(724)	0	0
520	999	999 Depreciation	112,761	113,154	131,148	136,356	0	0
<b>Total Sewer</b>			<b><u>416,787</u></b>	<b><u>380,873</u></b>	<b><u>521,390</u></b>	<b><u>528,386</u></b>	<b><u>487,746</u></b>	<b><u>506,537</u></b>

**CAPITAL****Annual sewer main replacement/lining**

520	500	840	Engineering	0	0	0	252	3,000	5,000
520	500	845	Capital improvements	128,832	51,300	728	0	0	0

**Total Sewer main  
replace/lining**

<b>128,832</b>	<b>51,300</b>	<b>728</b>	<b>252</b>	<b>3,000</b>	<b>5,000</b>
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**Wastewater Treatment Plant**

520	500	846	Engineering	0	0	0	0	20,000	20,000
520	500	848	Wasterwater Treatment	0	746	1,206	0	0	100,000

**Total Treatment Plant**

<b>0</b>	<b>746</b>	<b>1,206</b>	<b>0</b>	<b>20,000</b>	<b>120,000</b>
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**Wastewater System improvements**

520	500	850	Engineering	29,986	22,119	2,493	0	11,500	12,000
520	500	860	Capital improvements- I 74	36,120	14,865	0	0	2,000	300,000

**Total System**

<b>66,106</b>	<b>36,984</b>	<b>2,493</b>	<b>0</b>	<b>13,500</b>	<b>312,000</b>
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**Grand Total Expenditures**

<b><u>611,725</u></b>	<b><u>469,903</u></b>	<b><u>525,817</u></b>	<b><u>528,638</u></b>	<b><u>524,246</u></b>	<b><u>943,537</u></b>
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**Revenues over/(under) Exp**

<b><u>(26,685)</u></b>	<b><u>172,993</u></b>	<b><u>28,224</u></b>	<b><u>91,403</u></b>	<b><u>106,687</u></b>	<b><u>(305,337)</u></b>
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**Ending Fund Balance**

<b><u>390,623</u></b>	<b><u>560,064</u></b>	<b><u>588,288</u></b>	<b><u>679,691</u></b>	<b><u>786,378</u></b>	<b><u>481,041</u></b>
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City of Farmer City  
FY 2026-2027 Budget

Electric Fund

		<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Revenues</b>							
530	4367 Penalties	27,744	30,536	35,451	36,075	36,000	37,000
530	4368 User Charges	2,372,786	2,419,671	2,432,554	2,488,640	2,525,000	2,550,000
530	4369 Municipal Sales Tax	0	0	68,228	70,096	71,000	72,000
530	4370 State Excise Tax	0	0	49,296	49,733	50,000	51,000
530	4374 Reimbursement	3,194	5,144	19,289	10,144	250,000	0
530	4381 Interest	(24,676)	6,176	21,873	30,460	54,000	57,000
530	4389 Miscellaneous	6,000	5,375	5,000	2,500	5,000	5,000
530	4390 Federal grants	0	0	0	8,980	0	0
<b>Total Revenues</b>		<b><u>2,385,048</u></b>	<b><u>2,466,902</u></b>	<b><u>2,631,691</u></b>	<b><u>2,696,628</u></b>	<b><u>2,991,000</u></b>	<b><u>2,772,000</u></b>
<b>Expenditures</b>							
		<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
530	421 Salaries	355,581	341,605	342,575	313,334	337,000	355,000
530	422 Overtime	5,313	3,860	3,463	4,555	8,000	9,000
530	451 Health Insurance	71,271	60,059	54,792	53,889	53,000	55,000
530	461 FICA	21,449	20,353	20,299	17,809	21,500	23,000
530	462 Medicare	5,016	4,760	4,747	4,165	5,000	6,000
530	463 IMRF	49,288	43,865	40,872	34,230	37,000	39,000
530	475 Safety Gear	361	1,076	1,072	2,538	0	0
530	511 Plant Repair/maint	5,704	2,103	5,636	128,387	140,000	25,000
530	512 Equip maint	5,353	5,734	5,282	4,001	5,000	5,000
530	513 Vehicle repair/maint	29,412	6,317	5,277	2,313	10,000	7,500
530	532 Engineering	10,923	5,613	7,864	1,540	0	3,000
530	533 Legal	16,462	71	175	3,240	0	0
530	549 Other Pro Svcs	30,522	55,754	54,703	47,822	49,000	50,000
530	551 Postage	7,160	3,741	10,500	10,920	9,000	10,000
530	552 Telephone	2,206	1,967	2,981	2,137	2,200	2,200
530	562 Travel & training	5,723	13,297	10,275	7,620	9,000	10,000
530	571 Utilities	29,823	26,560	29,225	31,312	31,000	32,000
530	572 IT	1,606	680	555	900	0	0
530	576 Electricity (Gen)	1,282,782	1,196,574	1,176,010	1,300,495	1,400,000	1,450,000
530	577 Fuel (Gen)	3,453	60,966	(31,388)	17,500	18,000	18,000
530	591 Insurance/bonding	48,554	79,467	51,629	51,842	38,580	40,000
530	598 Interoffice charges	150,000	150,000	155,000	195,000	180,000	190,000
530	611 Building Maint.	1,380	0	0	0	100	300
530	612 Equipment	0	0	0	132	0	0
530	620 Chemicals	0	2,961	5,130	3,597	1,500	2,000
530	648 Tools	1,752	2,239	2,206	2,565	1,000	1,000
530	651 Supplies	19,283	22,451	24,734	24,676	27,500	30,000
		<b><u>21/22</u></b>	<b><u>22/23</u></b>	<b><u>23/24</u></b>	<b><u>24/25</u></b>	<b><u>25/26</u></b>	<b><u>26/27</u></b>
		<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
530	655 Fuel/oil	2,921	5,341	6,944	4,254	2,800	3,000
530	710 Principal	0	0	0	0	90,000	95,000
530	720 Interest	32,129	26,025	24,024	21,934	22,630	20,380

530	830 Equipment	0	2,090	0	0	250,000	0
530	840 Vehicle equip fund	2,132	0	0	0	0	0
530	850 System	0	0	0	0	0	0
530	914 Municipal utility tax	0	71,000	0	0	0	0
530	915 State utility tax	55,098	23,279	49,702	49,692	52,000	53,000
530	929 Misc	41,244	41	765	461	900	1,000
530	940 Transfer to Capital	0	0	0	0	0	0
530	950 Pension	0	10,219	(45,122)	(28,699)	0	0
530	998 Transfer Out	99,553	0	0	0	0	0
530	999 Depreciation	219,297	209,535	227,476	217,257	0	0

Total Electric	<u>2,612,751</u>	<u>2,459,603</u>	<u>2,247,403</u>	<u>2,531,418</u>	<u>2,801,710</u>	<u>2,535,380</u>
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**CAPITAL**

**Annual Distribution Supplies**

530	845 Engineering	0	16,992	0	0	0	0
530	847 Capital improvement	0	0	19,174	1,830	0	0

Total Powerline/pole	<u>0</u>	<u>16,992</u>	<u>19,174</u>	<u>1,830</u>	<u>0</u>	<u>0</u>
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**Plant improvements**

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

Total Plant improv.	<u>5,669</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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**System improvements**

530	860 Engineering	8,627	7,727	22,528	0	8,000	100,000
530	865 Capital Improvement	622	575	20,747	0	1,000	1,300,000

Total System improv.	<u>9,249</u>	<u>8,302</u>	<u>43,275</u>	<u>0</u>	<u>9,000</u>	<u>1,400,000</u>
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Grand Total Expend.	<u>2,627,669</u>	<u>2,484,897</u>	<u>2,309,852</u>	<u>2,533,248</u>	<u>2,810,710</u>	<u>3,935,380</u>
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Rev over/under Exp	<u>(242,621)</u>	<u>(17,995)</u>	<u>321,839</u>	<u>163,380</u>	<u>180,290</u>	<u>(1,163,380)</u>
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Ending Fund Balance	<u>2,371,741</u>	<u>2,509,925</u>	<u>2,926,032</u>	<u>3,089,412</u>	<u>3,269,702</u>	<u>2,106,322</u>
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