CITY OF LINCOLN
PUBLIC HEARING
AGENDA
JULY 21, 2025
CITY COUNCIL CHAMBERS
700 BROADWAY STREET
6:00 PM

1. Call to Order
2. Tentative Appropriation Ordinance F.Y. 25/26
3. Public Participation
4. Adjournment

We welcome the participation of persons with disabilities at all City of Lincoln meetings. If auxiliary aid or service is required for most effective participation and communication, please notify the City Clerks' Office at 217-735-2815 or cityclerk@lincolnil.gov no later than 48 hours prior to the meeting time.

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

CITY OF LINCOLN

The undersigned, City Treasurer of the City of Lincoln, Logan County, Illinois, does hereby certify that the estimate of revenues by source, and anticipated to be received by said taxing district is attached hereto by separate document and is a true and correct copy of said anticipated revenues for the fiscal year beginning May 1, 2025 and ending April 30, 2026.

This certification is made and filed pursuant to the requirement of Public Act 88-455 (35 ILCS 200/18-50) and on behalf of the City of Lincoln, Logan County, Illinois.

This certification must be filed within thirty (30) days after The adoption of the Appropriation Ordinance.

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Dated this _____ day of July, 2025

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Charles N. Conzo, City Treasurer

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Filed this _____ day of July, 2025

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Theresa Moore, County Clerk

REVENUE PROJECTIONS 2025-2026 (Rev. July, 2026)

02	General Fund	Property Tax - Corporate (Not Specified Elsewhere)	5,139	
		Property Tax - Police Protection	59,809	
		Property Tax - Fire Protection	125,902	
		Property Tax - Streets & Alleys	100	
		Property Tax - Road & Bridge	105,622	
		Outside Fire Protection Fees	4,700	
		Municipal Sales Tax/State Use Tax	4,153,900	
		Municipal Telecommunications Tax	138,500	
		State Income Tax	2,355,125	
		State Pull Tabs/Jar Games	1,900	
		Mobil Home Taxes/Houseing Authority	9,825	
		Forfeited/Housing Auth. Taxes	6,450	
		Replacement Tax	360,666	
		SRO Contributions	85,200	
		Depot Rental	10,800	
		Permits/Licenses/Fines/Fees/Other	512,315	
		Franchise Fees	375,000	
		Health Ins. Reimbursements	95,000	
		Safety Grant	20,425	
		Total Interest Earned	50,000	
		Police Dept. Retention Grant	152,175	
		Cannibis Sales Tax	7,875	
		State Cannibis Use Tax	21,250	
		Utility Tax	490,000	
		Video Gaming Tax	266,000	
		Loan From Sewer Fund	403,746	
	Sub-Total (02)		9,817,424	**9,817,424**
	Other General Fund Accts.		-	-
10	Audit Fund	Property and Other Taxes	17,470	17,470
12	ESDA Fund	Property and Other Taxes	4,864	4,864
16	Forestry Fund	Property and Other Taxes	48,705	48,705
18	Liability Insurance	Property and Other Taxes	126,742	126,742
			-	-

22	IMRF Fund	Property Taxes - IMRF	30,000	-
		Property Taxes - Social Security	90,010	-
		Replacement Tax	124,334	-
	Sub-Total (22)		-	244,344
			-	-
26	Public Benefit	Property and Other Taxes & Fees	47,010	47,010
32	Crossing Guard	Property and Other Taxes	3,200	3,200
			-	-
	Total General Fund (02)		10,309,759	**10,309,759**
20	Motor Fuel Tax Fund	MFT Bal./Fwd. (Est.)	1,729,146	
		MFT Allocations	605,252	
		Re-imbursements	10,000	
		Re-Build Illinois	-	
		Fifth St. Road Improvement Grants/Reimb.	-	
		Interest	8,000	
	Sub-Total (20)		2,352,398	**2,352,398**
40	Debt Service	Debt Service/Bal. Fwd.	18,488	
		Property and Other Taxes	179,130	
		Interest	460	
	Sub-Total (40)		198,078	198,078
43	G.O. Bond (Series 2020)	2022 G.O. Bond Proceeds/Bal. Fwd.	5,401	
		2025 G.O. Bond Proceeds/Bal. Fwd.	500,000	
		Interest	1,007	
			506,408	**506,408**
50	Sewerage Operations & Maintenance Fund	Sewer Fund/Bal. Fwd.	3,520,000	
		Sewer Fees-Comb.	4,000,000	
		Penalties	176,618	
		Farm Lease Agreement	22,000	
		Interest	33,440	
		Loan Proceeds	-	
		Other Revenues	3,000	
	Sub-Total (50)		7,755,058	**7,755,058**

55	Tourism Fund			
		Fund Balance/ Fwd. (Est.)	12,670	
		Hotel/Motel Tax	202,000	
		Interest	110	
	Sub-Total (55)		214,780	**214,780**
60	Capital Improvements Fund			
		Capital Improvements Fund Bal./Fwd. (Est.)	1,233,270	
		Non-Home Rule Sales Tax	1,100,000	
		Video Gaming Tax	260,000	
		Proceeds from Alt. Rev. Bond	3,000,000	
		Interest	6,510	
	Sub-Total (60)		5,599,780	**5,599,780**
65	TIF			
		Property Tax Increment	179,000	
		Interest	345	
	Sub-Total (65)		179,345	**179,345**
70	Equipment Fund			
		Balance Fwd.	570,266	
		Equipment Rental Receipts	250,000	
		Sale of Surplus Property	2,000	
		Interest	5,000	
	Sub-Total (70)		827,266	**827,266**
74	Police Pension Fund			
		Property and Other Taxes	578,332	
		Replacement Tax	52,000	
		Utility Tax	99,850	
		Interest & Dividend Income	22,000	
		Employee Contributions & Other Revenue	199,435	
		Cannibis Sales Tax	33,000	
	Sub-Total (74)		984,617	**984,617**

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76	Firemen's Pension Fund	Property and Other Taxes	561,707	
		Replacement Tax	49,500	
		Utility Tax	120,500	
		Interest and Dividend Income	18,000	
		Employee Contributions & Other Revenues	148,960	
		Cannibis Sales Tax	39,100	
	Sub-Total (76)		937,767	**937,767**
81	American Rescue Plan Fund	Balance Fwd.	137,867	
		Interest	480	
			138,347	**138,347**
	Total	**General Fund/Composite Account**		**10,309,759**
	Total	**Special Accounts**		**19,693,844**
				-
	Total Estimated Revenues	**(Incl. Pending Grants/Reimbursements)**		**30,003,603**

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CERTIFICATION OF APPROPRIATION ORDINANCE

CITY OF LINCOLN

The undersigned, duly elected, qualified and acting Clerk of the City of Lincoln, Logan County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Appropriation Ordinance of said City for the fiscal year beginning May 1, 2025 and ending April 30, 2026, as adopted on July ___, 2025.

This certification is made and filed pursuant to the requirement of Public Act 88-455 (35 ILCS 200/18-50) and on behalf of the City of Lincoln, Logan County, Illinois.

This certification must be filed within thirty (30) days after The adoption of the Appropriation Ordinance.

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Dated this _____ day of July, 2025

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Peggy Bateman, City Clerk

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Filed this _____ day of July, 2025

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Theresa Moore, County Clerk

CITY OF LINCOLN

"An Ordinance Appropriating For All Corporate Purposes of the Council of The City Of Lincoln, Lincoln, Logan County, Illinois, For The Fiscal Year Beginning May 1, 2025 And Ending April 30, 2026."

Be it ordained by the Mayor and The City Council Of The City of Lincoln, Logan County, Illinois;

SECTION 1: That the amount hereinafter set forth, by or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the municipality be and the same are hereby appropriated for the corporate purposes of the City of Lincoln, Logan County, Illinois, as hereinafter specified for the fiscal year beginning May 1, 2025 and ending April 30, 2026.

SECTION 2: That the appropriation herein made for any purpose shall be regarded as the maximum amounts to be expended under the respective appropriation accounts and shall not be construed as a commitment, agreement, obligation or liability of the City of Lincoln, and such appropriation begin subject to further approval as to expenditure thereof by the City Council.

SECTION 3: That the amount appropriated for each object and purpose shall be as follows:

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Budget Appropriation--F.Y. 2025-2026

Revenues, Expenditures and Transfers

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-	**General Fund**		
	Revenues		
02-	Various	$ 10,137,671.00	$ 10,309,759.00
02-	**General Fund**		

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-0000	**Gen. Fund/ Consolidated Sub-Funds**		
02-0000-6342	Animal Control Contract	$ 48,000.00	$ 48,000.00
02-0000-8324	Audit Fee	$ 36,200.00	$ 38,000.00
02-0000-4098	Municipal Retirement Contrib.	$ 50,200.00	$ 59,000.00
02-0000-4096	Social Security Contribution	$ 159,000.00	$ 171,500.00
02-0000-5208	Repairs/Maint - Sirens	$ 6,000.00	$ 10,000.00
		$ -	$ -
02-0000	**Gen. Fund Consolidated Sub-Funds**	**$ 299,400.00**	**$ 326,500.00**
02-0009	**Transfers**		
02-0009-9910	*Transfer To TIF Fund (as needed)*	*$ 15,000.00*	*$ 15,000.00*
02-0009-9969	*Transfer To Police Pension*	*$ 185,000.00*	*$ 185,000.00*
02-0009-9970	*Transfer To Fire Pension*	*$ 195,000.00*	*$ 195,000.00*
02-0009-9972	*Transfer to Cap. Projects (as needed)*	*$ 325,000.00*	*$ 325,000.00*
02-0009-9963	*Transfer to Equip. Rental/Fire Truck Loan*	*$ 88,875.00*	*$ 88,875.00*
02-0009-9966	*Transfer to Equip. Rental/Equip. Loan*	*$ 127,333.00*	*$ 127,333.00*
	Transfers Out	***$ 936,208.00***	***$ 936,208.00***
02-0009-9967	*Transfer from Sewer O. & M.*	*$ 403,746.00*	$ 403,746.00
02-0009-9915	*Transfer from ARPA Fund*	$ -	$ -
	Transfers In	***$ 403,746.00***	***$ 403,746.00***

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-0018	**Liability Insurance**		
02-0018-8385	Vehicle Liability Insurance	$ 75,100.00	$ 79,650.00
02-0018-8387	Liability Insurance	$ 191,200.00	$ 198,071.00
02-0018-8388	Workmens Compensation	$ 615,155.00	$ 643,000.00
02-0018-8389	Insurance-Property	$ 69,510.00	$ 73,661.00
02-0018-8390	Compensable Claims	$ 25,000.00	$ 30,000.00
02-0018	**Liability Insurance**	**$ 975,965.00**	**$ 1,024,382.00**
02-0204	**City Clerk**		
02-0204-4010	Salaries-Elected Officials	$ 63,729.00	$ 63,735.00
02-0204-4012	Salaries-Appointed	$ 25,216.00	$ 25,216.00
02-0204-4013	Salaries-Hourly	$ -	$ -
02-0204-4016	Salaries-Part-time	$ -	$ -
02-0204-4017	Salaries-Clerical	$ 15,300.00	$ 15,328.00
02-0204-5102	Supplies-Office	$ 1,200.00	$ 1,200.00
02-0204-5112	Equipment/Computers	$ 1,041.00	$ 1,041.00
02-0204-5202	Repairs/Maint- Equipment	$ 500.00	$ 500.00
02-0204-5220	Miscellaneous	$ 200.00	$ 200.00
02-0204-6435	Contractual Services	$ 1,660.00	$ 1,900.00
02-0204-8342	Legal Fees	$ -	$ -
02-0204-8345	Vital Records	$ 10,000.00	$ 10,000.00
02-0204-8362	Printing/Publishing	$ 4,500.00	$ 4,500.00
02-0204-8402	Dues/Publications	$ 200.00	$ 200.00
02-0204-8420	Travel & Training	$ 200.00	$ 200.00
02-0204-8474	Telephone	$ 900.00	$ 900.00
02-0204	**City Clerk**	**$ 124,646.00**	**$ 124,920.00**
02-0206	**City Treasurer**		
02-0206-4010	Salaries-Elected Officials	$ 10,002.00	$ 10,006.00
02-0206-5102	Supplies-Office	$ 1,100.00	$ 1,100.00
02-0206-8362	Printing/Publishing	$ 3,500.00	$ 3,600.00
02-0206-8402	Dues/Publications	$ 100.00	$ 100.00
02-0206-8420	Travel & Training	$ 150.00	$ 150.00
02-0206-8474	Telephone	$ 400.00	$ 400.00
02-0206	**City Treasurer**	**$ 15,252.00**	**$ 15,356.00**

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Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-0224	**Building and Zoning**		
02-0224-4012	Salaries-Appointed	130,695.00	130,695.00
02-0224-4014	Salaries-Zoning Board Of Appeals	500.00	500.00
02-0224-4016	Salaries-Part-time(Office)	-	-
02-0224-4017	Salaries-Clerical	15,304.00	15,304.00
02-0224-5102	Supplies	750.00	750.00
02-0224-5106	Supplies-Gas & Oil	1,400.00	1,400.00
02-0224-5112	Equipment/Computers	4,200.00	4,200.00
02-0224-5204	Vehicle Repair	500.00	500.00
02-0224-5220	Miscellaneous	100.00	100.00
02-0224-6450	Nuisance Abatement	22,000.00	32,000.00
02-0224-6452	Plan Design Review	400.00	400.00
02-0224-8342	Legal Expense And Filing Fees	500.00	500.00
02-0224-8362	Print/ Publishing(Notices)	800.00	800.00
02-0224-8402	Dues	700.00	700.00
02-0224-8410	Postage	1,500.00	1,500.00
02-0224-8420	Travel & Training	1,000.00	1,500.00
02-0224-8474	Telephone/Mobile/Fax	1,100.00	1,100.00
02-0224-8599	Demolition/Clean Up	30,000.00	30,000.00
02-0224-8620	Zoning Expense-Books, Etc	500.00	500.00
02-0224	**Building and Zoning**	**211,949.00**	**222,449.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-0232	**Crossing Guards**		
02-0232-4014	Crossing Guards	$ 4,900.00	$ 4,900.00
02-0232	**Crossing Guards**	**$ 4,900.00**	**$ 4,900.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
	Merit Commission		
02-0234-4014	Civil Svc Comm/Secret-Salaries	$ -	$ -
02-0234-4015	Police & Fire Comm Salaries	$ 600.00	$ 600.00
02-0234-8610	Commission Expenses	$ 4,000.00	$ 4,000.00
02-0234	**Merit Commission**	**$ 4,600.00**	**$ 4,600.00**

		F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-0254	**Mayor & City Council**		
02-0254-4010	Salaries-Elected Officials	$ 44,200.00	$ 44,400.00
02-0254-4014	Salaries - Council Secretary	$ 4,000.00	$ 4,200.00
02-0254-4017	Salaries--Clerical	$ 45,900.00	$ 45,905.00
02-0254-5102	Supplies-Office	$ 8,500.00	$ 8,500.00
02-0254-5112	Equipment/Computers	$ 6,000.00	$ 6,000.00
02-0254-8402	Dues/Donations	$ 2,200.00	$ 2,200.00
02-0254-8410	Postage	$ 50.00	$ 50.00
02-0254-8420	Travel & Training	$ 2,000.00	$ 2,000.00
02-0254-8474	Telephone/Internet/Fax	$ 2,100.00	$ 2,100.00
02-0254-8520	Public Relations	$ 5,000.00	$ 5,000.00
02-0254-8522	Safety Grant--Expenses	$ 20,425.00	$ 20,425.00
02-0254-6436	Public Communication	$ 6,000.00	$ 6,000.00
02-0254	**Mayor & City Council**	**$ 146,375.00**	**$ 146,780.00**
02-0404	**Contract Services - Legal**		
02-0404-5227	Contract Services	$ 101,101.00	$ 102,000.00
02-0404-8342	Outside Legal Services	$ 3,000.00	$ 3,000.00
02-0404-8344	Labor Attorney	$ 20,000.00	$ 30,000.00
02-0404	**Contract Services - Legal**	**$ 124,101.00**	**$ 135,000.00**

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Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-0604	**Contingencies**		
02-0604-4096	Unemployment Compensation	$ 1,000.00	$ 1,000.00
02-0604-5408	Property Taxes	$ 1,200.00	$ 2,600.00
02-0604-5414	J.U.L.I.E. Fees	$ 1,500.00	$ 1,500.00
02-0604-6432	Centralized Dispatch Contract	$ 305,959.00	$ 305,959.00
02-0604-6435	Copier Lease/Contractual Serv	$ 3,500.00	$ 3,500.00
02-0604-6436	Radios/Cameras	$ 25,000.00	$ 25,000.00
02-0604-6438	Communication	$ 29,422.00	$ 29,422.00
02-0604-6439	Software Maintenance	$ 50,000.00	$ 50,000.00
02-0604-6440	Signage - Highway	$ -	$ -
02-0604-6482	Landfill Clean-up	$ -	$ -
02-0604-8386	Surety Bond Premiums	$ 250.00	$ 250.00
02-0604-6441	United Way Heal Illinois Grant Expend.	$ -	$ -
02-0604-	Community Improvement	$ 35,000.00	$ 35,000.00
02-0604	**Contingencies**	**$ 452,831.00**	**$ 454,231.00**

Account Number	Description	F.Y. 2025-2026 Budget		F.Y. 2025-2026 Appropriation	
02-0800.0806	**Fire Department**				
02-0800-4082	Firefighter's Uniforms (new line)	$	6,000.00	$	6,000.00
02-0800-5102	Supplies-Office	$	5,600.00	$	5,600.00
02-0800-5106	Supplies-Gas/Oil	$	19,000.00	$	19,000.00
02-0800-5108	Supplies-Dormitory	$	2,000.00	$	2,000.00
02-0800-5110	Supplies-Medical	$	6,000.00	$	6,000.00
02-0800-5112	Equipment/Computers	$	2,800.00	$	2,800.00
02-0800-5115	New Hire PPE/Equipment	$	16,000.00	$	18,000.00
02-0800-5126	Supplies-Fire Prevention	$	1,000.00	$	1,000.00
02-0800-5202	Repairs/Maint-Equipment	$	50,000.00	$	75,000.00
02-0800-5206	Repairs/Maint-Radio	$	15,000.00	$	15,000.00
02-0800-5214	Equipment Replacement Fund	$	8,000.00	$	8,000.00
02-0800-6435	Contractual Services	$	6,000.00	$	6,000.00
02-0800-6448	Investigations	$	750.00	$	750.00
02-0800-8402	Dues/Subscriptions	$	600.00	$	600.00
02-0800-8420	Travel & Training	$	4,000.00	$	4,000.00
02-0800-8421	New Hire Travel & Training	$	30,000.00	$	30,000.00
02-0800-8474	Telephone/Mobile/Pagers	$	5,500.00	$	5,500.00
02-0800-8520	Public Relations	$	300.00	$	300.00
02-0800-8650	Medical Exams	$	5,000.00	$	5,000.00
02-0800-9002	Grant Expenses	$	-	$	-
02-0806-4011	Accrued Overtime	$	40,000.00	$	40,000.00
02-0806-4012	Salaries-Appointed	$	493,760.00	$	493,760.00
02-0806-4013	Salaries-Monthly	$	1,349,702.00	$	1,349,702.00
02-0806-4018	Salaries-Overtime	$	100,000.00	$	120,000.00
02-0800.0806	**Fire Department**	**$**	**2,167,012.00**	**$**	**2,214,012.00**

Account Number	Description	F.Y. 2025-2026 Budget		F.Y. 2025-2026 Appropriation	
02-1200.1206	**Police Department**				
02-1200-4082	Police Uniforms	$	25,000.00	$	35,000.00
02-1200-5102	Supplies-General	$	18,000.00	$	20,000.00
02-1200-5106	Supplies-Gas & Oil	$	80,000.00	$	110,000.00
02-1200-5112	Equipment/Computers	$	-	$	-
02-1200-5202	Repairs/Equipment	$	2,000.00	$	4,000.00
02-1200-5204	Repairs/Maint - Vehicles	$	20,000.00	$	36,000.00
02-1200-5206	Repairs/Maint - Radios	$	3,000.00	$	6,000.00
02-1200-5220	Medical Supplies	$	3,000.00	$	4,000.00
02-1200-6435	Contractual Services	$	19,000.00	$	22,000.00
02-1200-6436	Body Worn Cameras	$	33,000.00	$	35,000.00
02-1200-6437	Reporting, Data, Scheduling Policy	$	35,000.00	$	40,000.00
02-1200-6448	Investigations	$	2,000.00	$	5,000.00
02-1200-8402	Dues/Subscription	$	1,200.00	$	2,000.00
02-1200-8420	Travel & Training	$	41,000.00	$	47,000.00
02-1200-8474	Telephone	$	12,000.00	$	12,000.00
02-1200-8475	Tuition Reimbursement	$	1,250.00	$	1,250.00
02-1200-8520	Public Relations	$	1,200.00	$	2,000.00
02-1200-8644	Labor Attorney	$	3,000.00	$	10,000.00
02-1200-8650	Medical Exams/Drug Tests	$	5,000.00	$	9,000.00
02-1206-	Retention Bonuses	$	-	$	152,175.00
02-1206-4012	Salaries-Appointed	$	211,915.00	$	211,915.00
02-1206-4013	Salaries-Monthly	$	2,157,240.00	$	2,157,240.00
02-1206-4017	Salaries-Clerical	$	83,000.00	$	83,000.00
02-1206-4018	Salaries-Overtime	$	95,000.00	$	125,000.00
02-1206-4019	Code Enforcement Officer	$	15,000.00	$	15,000.00
02-1200.1206	**Police Department**	**$**	**2,866,805.00**	**$**	**3,144,580.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-1400	**Building & Grounds**		
02-1400-5102	Supplies-General	$ 1,600.00	$ 1,600.00
02-1400-5202	Repairs/Maint - Equipment	$ 2,300.00	$ 2,400.00
02-1400-5212	Repairs/Maint - Building	$ 26,000.00	$ 28,000.00
02-1400-6340	Custodian Contract	$ 25,000.00	$ 32,910.00
02-1400-6435	Contractual Services	$ 21,175.00	$ 26,000.00
02-1400-8302	Utilities-Electric	$ 81,000.00	$ 91,500.00
02-1400-8304	Utilities-Gas	$ 19,000.00	$ 19,000.00
02-1400-8306	Utilities-Water	$ 2,500.00	$ 2,600.00
02-1400-8310	Utilities-Garbage	$ 1,000.00	$ 1,000.00
02-1400-6433	Internet Service, CH 176, SD	$ 4,200.00	$ 4,200.00
02-1400-8474	Telephone Service	$ 6,200.00	$ 6,600.00
02-1400-6431	Repair/Maint.--Municipal Services Bldg.	$ 7,500.00	$ 7,500.00
02-1400	**Building & Grounds**	**$ 197,475.00**	**$ 223,310.00**
02-2200	**Contract Services - General**		
02-2200-5227	Contract Services	$ 7,000.00	41,500.00
02-2200-5228	IT Services	$ 69,300.00	69,300.00
	Contract Services - General	**$ 76,300.00**	**110,800.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-3000	**Economic Planning and Development**		
02-3000-8414	CEDS	$ 2,000.00	$ 2,000.00
02-3000-8416	CEO	$ 1,000.00	$ 1,000.00
02-3000-8602	Fees-Logan Co Regional Plan	$ 12,500.00	$ 12,500.00
02-3000-	LEAD Membership	$ 5,000.00	$ 5,000.00
02-3000-8500	Third Friday	$ 9,500.00	$ 9,500.00
02-3000-8501	Economic Development Grants	$ 150,000.00	$ 150,000.00
02-3000-7852	Façade Grants	$ 30,000.00	$ 30,000.00
02-3000-7853	Grant Matching Expenditures	$ -	$ 20,000.00
02-3000-8502	Business Sustainabilty Grants	$ -	$ -
02-3000-8605	Special Projects & Events	$ 25,000.00	$ 25,000.00
02-3000	**Economic Planning and Development**	**$ 235,000.00**	**$ 255,000.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-3600.3606	**Streets & Alleys**		
02-3600-4082	Personal Items	$ -	$ -
02-3600-4084	Union CDL	$ 195.00	$ 195.00
02-3600-4086	Clothing Allowance	$ 6,500.00	$ 6,500.00
02-3600-4090	Safety Supplies	$ 1,500.00	$ 1,500.00
02-3600-5102	Supplies-General	$ 6,500.00	$ 6,500.00
02-3600-5106	Supplies-Gas & Oil	$ 50,000.00	$ 60,000.00
02-3600-5116	Supplies-Materials	$ 80,000.00	$ 85,000.00
02-3600-5124	Supplies-Tools	$ 3,000.00	$ 3,000.00
02-3600-5202	Repairs - Equipment	$ 50,000.00	$ 55,000.00
02-3600-5214	Repairs/Maint Equip Rental	$ 30,000.00	$ 30,000.00
02-3600-5220	Miscellaneous	$ 500.00	$ 500.00
02-3600-5230	Repairs/Street Lights/Signals	$ 60,000.00	$ 60,000.00
02-3600-6435	Contractual Services	$ 30,000.00	$ 30,000.00
02-3600-6440	Planting	$ 5,000.00	$ 5,000.00
02-3600-6441	Tree Trim & Stump Removal	$ 68,500.00	$ 75,000.00
02-3600-6443	Storm Reserve	$ 5,000.00	$ 7,500.00
02-3600-6444	Arbor Day Supplies	$ 1,000.00	$ 1,000.00
02-3600-6446	Street Markings And Controls	$ 10,000.00	$ 10,000.00
02-3600-6447	Contract - Pavement Markings	$ 3,500.00	$ 3,500.00
02-3600-8344	Labor Attorney	$ 5,000.00	$ 5,000.00
02-3600-8362	Printing/Publishing	$ 500.00	$ 500.00
02-3600-8420	Travel & Training	$ 5,800.00	$ 5,800.00
02-3600-8474	Telephone/Mobile/Pagers	$ 4,000.00	$ 4,000.00
02-3600-8520	Public Relations	$ 500.00	$ 500.00
02-3600-8618	Sidewalk-Rebates	$ 8,000.00	$ 8,000.00
02-3600-8650	Medical Exams	$ 1,000.00	$ 1,000.00
02-3606-4012	Salaries-Appointed	$ 98,930.00	$ 98,930.00
02-3606-4014	Salaries-Hourly	$ 700,415.00	$ 700,415.00
02-3606-4016	Salaries-Part-time	$ 52,000.00	$ 52,000.00
02-3606-4017	Salaries--Clerical	$ 15,300.00	$ 15,300.00
02-3606-4018	Salaries-Overtime	$ 5,000.00	$ 5,000.00
02-3600.3606	**Streets & Alleys**	**$ 1,307,640.00**	**$ 1,336,640.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
02-3704	**Health Benefits**		
02-3704-4070	Health Insurance	$ 502,500.00	$ 502,500.00
02-3704-4071	Health Insurance-Retirees	$ 155,805.00	$ 155,805.00
02-3704-4072	Dental Insurance	$ 55,000.00	$ 55,000.00
02-3704-4073	Injured Officer Premium	$ 9,675.00	$ 9,675.00
02-3704-4074	Life Insurance	$ 4,680.00	$ 4,750.00
02-3704-4075	Hsa Benefit	$ 165,120.00	$ 165,120.00
02-3704-4076	Hsa Benefit Retiree	$ 3,100.00	$ 3,100.00
		$ -	$ -
02-3704	**Health Benefits**	**$ 895,880.00**	**$ 895,950.00**
02	**General Fund**	**$ 10,106,131.00**	**$ 10,639,460.00**

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Special Funds

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
20	**Motor Fuel Tax**		
	Fund Bal. Fwd.	$ 1,600,000.00	$ 1,729,146.00
20-0001-3830	Motor Fuel Taxes	$ 605,252.00	$ 605,222.00
20-0000-3855	Reimbursements	$ 10,000.00	$ 10,000.00
20-0000-3855	Fifth St. Reimbursements (Pending)	$ -	$ -
20-0001-3860	Re-Build Illinois	$ -	$
20-0001-3700	Interest Earned	$ 8,000.00	$ 8,000.00
	Revenues	**$ 2,223,252.00**	**$ 2,352,368.00**
20-0000-5116	Supplies-Materials	$ 160,000.00	$ 160,000.00
20-0000-5235	Traffic Signal Electric Serv	$ 20,000.00	$ 20,000.00
20-0000-6430	Street Lights	$ 60,000.00	$ 60,000.00
20-0000-5214	Equipment Replacement Fund	$ 130,000.00	$ 130,000.00
20-0000-5231	Engineering	$ 70,000.00	$ 70,000.00
20-0000-5300	Fifth Street Road Project Engi	$ -	$ -
20-0000-	Kickapoo Street Engineering	$ 22,080.00	$ 22,080.00
20-0000-6435	Re-Build Illinois Expenditures	$ 526,549.00	$ 526,549.00
20-0000-6431	Resurfacing	$ 520,000.00	$ 520,000.00
20-0006-4014	Salaries-Hourly	$ 110,000.00	$ 110,000.00
20-0006-4018	Salaries-Overtime	$ 6,000.00	$ 6,000.00
20	**Motor Fuel Tax Expenditures**	**$ 1,624,629.00**	**$ 1,624,629.00**
40-0007	**Debt Service Fund**		
	Fund Bal. Fwd.	$ 22,608.00	$ 18,488.00
40-0009-9903	Property Tax	$ 179,130.00	$ 179,130.00
40-0007-3702	Interest	$ 460.00	$ 460.00
	Motor Fuel Tax	**$ 202,198.00**	**$ 198,078.00**
40-0007-8822	Bond Principal #8	$ 179,130.00	$ 175,000.00
40-0007-8832	Bond Interest Exp #8	$ 8,260.00	$ 8,260.00
40-0007-8842	Bond Service Fees #8	$ 500.00	$ 500.00
40-0007	**Bond Fees, Interest, Payment Expenditures**	**$ 187,890.00**	**$ 183,760.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
43-0000	**2020 G.O. Bond**		
43-0001-3790	Bond Proceeds/Balance Forward	$ -	$ -
43-0001-3700	Interest	$ -	$ -
	2020 Bond Revenue	**$ -**	**$**
43-0000	**2023 G.O. Bond**		
43-0001.3792	2023 Bond Proceeds (Bal. Fwd.)	$ 5,401.00	$ 3,505.00
43-0001-3700	2023 Interest	$ 7.00	$ 18.00
	2023 Bond Revnue	**$ 5,408.00**	**$ 3,523.00**
43-0000	**2026 G.O. Bond**		
43-0001-3	2026 Bond Proceeds	$ 500,000.00	$ 500,000.00
43-0001-3700	2026 Interest	$ 1,000.00	$ 1,000.00
	2026 Bond Revenue	**$ 501,000.00**	**$ 501,000.00**
	Bond Expenditures		
43-0001-9969	2020 Bond Expenditures	$ -	$ -
43-0100-7827	2020 Bond Expend/Street Improvements	$ -	$ -
43-0200-7865	2020 Bond Expend/Tech. & Equipment	$ -	$ -
43-0800-7863	2020 Bond Expend./Fire Equipment	$ -	$ -
43-1200-7862	2020 Bond Expend./Police Equipment	$ -	$ -
43-1400-7866	2020 Bond Expend./ Bldg. & Grounds	$ -	$ -
43-3600-7861	2020 Bond Expend./Streets & Alleys Equip.	$ -	$ -
	2020 Bond Expenditures	**$ -**	**$**
43-0001-8869	2023 General Bond Expenditures	$ -	$ -
43-0200-8865	Tech. & Equip. 2023 Bond Expenditures	$ -	$ -
43-1400-8866	Bldg. & Grounds Bond Expenditures	$ 5,408.00	$ 3,523.00
43-0800-8863	Fire Equip. 2023 Bond Expenditures	$ -	$ -
43-1200-8862	Police Equip. 2023 Bond Expenditures	$ -	$ -
43-3600-8861	Streets & Alleys 2023 Bond Expenditures	$ -	$ -
	2023 Bond Expenditures	**$ 5,408.00**	**$ 3,523.00**

Bond Expenditures (cont.)

2026 General Bond Expenditures		
Tech. & Equip. 2026 Bond Expenditures		
Bldg. & Grounds 2026 Bond Expenditures		
Fire Equip. 2026 Bond Expenditures		
Police Equip. 2026 Bond Expenditures		
Streets & Alleys 2026 Bond Expenditures		
2026 Bone Expenditures	**$ 175,000.00**	**$ 175,000.00**
43- **Total G.O. Bond Expenditures**	**$ 180,408.00**	**$ 178,523.00**

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Account Number	Account Number	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
50	**Sewer O & M**		
50-0009	**Transfers**		
50-0009-9987	Transfer To Sewer Bond Account	*$ 1,048,305.00*	*$ 1,048,305.00*
50-0009-9920	Transfer to General Fund (Loan)	*$ 403,746.00*	*$ 403,746.00*
50-0009	**Transfers**	***$ 1,452,051.00***	**$ 1,452,051.00**
	Revenues		
	Loan Proceeds/Bal. Fwd.	$ 3,520,000.00	$ 3,520,000.00
50-0001-3500	Sewer Fees--Combined	$ 4,000,000.00	$ 4,000,000.00
50-0001-3530	Penalties	$ 176,618.00	$ 176,618.00
50-0001-3730	Farm Lease/Crop Proceeds	$ 22,000.00	$ 22,000.00
50-0001-3980	Loan Proceeds	$ -	$
50-0001-3011	Other Revenues--Sewer Taps, Et. Al.	$ 3,000.00	$ 3,000.00
50-0000-3900	Revenue-Outside Sources, Grants, Etc.	$ -	$
50-0001-3700	Interest	$ 33,440.00	$ 33,440.00
	Revenues	**$ 7,755,058.00**	**$ 7,755,058.00**

		F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
50-7004	**Sewer Accounting and Administration**		
50-7004-4012	Salaries-Appointed	$ 25,216.00	$ 25,216.00
50-7004-4013	Salaries-Monthly	$ 92,585.00	$ 92,585.00
50-7004-4014	Salaries-Hourly	$ 31,639.00	$ 31,639.00
50-7004-4070	Health Insurance	$ 20,246.00	$ 20,246.00
50-7004-4072	Dental Insurance	$ 850.00	$ 850.00
50-7004-4074	Life Insurance	$ 113.00	$ 113.00
50-7004-4075	Hsa Benefit	$ 6,450.00	$ 6,450.00
50-7004-5102	Supplies-Office	$ 11,000.00	$ 11,000.00
50-7004-5202	Repairs/Maint - Equipment	$ 500.00	$ 500.00
50-7004-6435	Contractual Services	$ 7,900.00	$ 7,900.00
50-7004-7860	Equipment	$ 16,000.00	$ 16,000.00
50-7004-7877	Capital Expense-Software	$ 400.00	$ 400.00
50-7004-8342	Legal Fees-Filing Fees	$ 2,500.00	$ 2,500.00
50-7004-8362	Printing/Publishing	$ 400.00	$ 400.00
50-7004-8410	Postage	$ 27,000.00	$ 27,000.00
50-7004-8474	Telephone/Fax	$ 805.00	$ 805.00
50-7004-6500	Water Reading Fees	$ 4,200.00	$ 4,200.00
50-7004	**Sewer Accounting and Administration**	**$ 247,804.00**	**$ 247,804.00**

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		F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
50-7200	**Sewer Plant**		
50-7200-5202	Repairs/Maint-Equip	$ 50,000.00	$ 50,000.00
50-7200-5227	Contract Operation	$ 1,567,300.00	$ 1,567,300.00
50-7200-5230	Engineer Contract	$ 505,000.00	$ 505,000.00
50-7200-7860	Capital Expense - Equipment	$ 1,892,500.00	$ 1,892,500.00
50-7200-7862	Capital Expense - Vehicles	$ 8,800.00	$ 8,800.00
50-7200-7864	Capital Expense - Build & Grds	$ 215,000.00	$ 215,000.00
50-7200-8302	Wasterwater Facility Electric	$ 280,000.00	$ 300,000.00
50-7200-8332	IEPA License Fees	$ 22,500.00	$ 22,500.00
50-7200-8385	Insurance-Flood	$ 6,976.00	$ 6,976.00
50-7200-8622	Taxes	$ 1,617.00	$ 1,617.00
50-7200	**Sewer Plant**	**$ 4,549,693.00**	**$ 4,569,693.00**

		F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
50-7400	**Sewer Collection System**		
50-7400-5116	Supplies-Materials	$ 75,000.00	$ 75,000.00
50-7400-5202	Repairs/Maint - Equipment/Vehicle Repairs	$ 25,000.00	$ 25,000.00
50-7400-5214	Repairs/Maint-Equip Fund	$ -	$ -
50-7400-5414	JULIE Fees (new)	$ 6,000.00	$ 6,000.00
50-7400-7850	Capital Expense. - Sewer Construction	$ 2,239,000.00	$ 2,239,000.00
50-7400-7856	Sewer Study	$ -	$ -
50-7400-7860	Sewer Equipment Replacement	$ -	$ -
50-7400-7865	Capital Expense-Equipment-Vehicles	$ -	$ -
50-7400-7866	Lift Stations	$ -	$ -
50-7400-7867	CSO/LTCP	$ -	$ -
50-7400	**Sewer Collection System**	**$ 2,345,000.00**	**$ 2,345,000.00**
50-7406	**Sewer Salaries & Capital**		
50-7406-4014	Salaries-Hourly	$ 10,000.00	$ 10,000.00
50-7406-4018	Salaries-Overtime	$ 1,000.00	$ 1,000.00
50-7406	**Sewer Salaries & Capital**	**$ 11,000.00**	**$ 11,000.00**
50	**Sewer O&M**	**$ 7,153,497.00**	**$ 7,173,497.00**

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Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
55	**Hotel/Motel Tax**		
	Revenues		
	Fund Bal. Fwd.	$ 5,000.00	$ 12,670.00
55-0001-3825	Hotel/Motel Tax	$ 202,000.00	$ 202,000.00
55-0001-3700	Interest	$ 110.00	$ 110.00
55	**Hotel/Motel Tax-Revenues**	**$ 207,110.00**	**$ 214,780.00**
55	**Hotel/Motel Tax**		
55-0000-7000	Pass Through To Tourism Bureau	$ 192,100.00	$ 77,853.00
55-0000-7003	Tropic Sign	$ 3,000.00	$ 3,500.00
55-0000-7005	Balloonfest	$ -	$ -
55-0000-8604	Railsplitter	$ -	$ -
55-0000-7009	L.C.G. & H.S.	$ -	$ -
55-0000-7011	Addt'l Tourism Projects & Events	$ -	$ -
55-0000-7012	Timber Frame Pavillion	$ -	$ -
55-0000-7013	Picnic Table Replacement	$ -	$ -
55-0000-7014	DockDogs	$ -	$ -
55-0000-8500	Third Friday	$ -	$ -
55-0000	Building Purchase & Improvements	$ -	$ 75,000.00
55-0000	Tourism Promotional Displays	$ -	$ 13,000.00
55-0000	Consulting Fees	$ -	$ 45,000.00
55-0000	**Hotel/Motel Tax Expenditures**	**$ 195,100.00**	**$ 214,353.00**

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Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
56	**Sewer Bond Repayment**		
56-0009			
56-0009-9938	Transfer from Sewer O.&M.	*$ 1,048,305.00*	*$ 1,048,305.00*
	Transfers	***$ 1,048,305.00***	**$ 1,048,305.00**
56-0007-2502	Sewer 2014 Alt. Rev. BondPayment	$ -	$ -
56-0007-8832	2014 Alt Rev Bond Int Pymt	$	$ -
56-0007-8842	2014 Alt Rev Bond Serv Fees	$ -	$
56-0007	**Bond Fees, Interest, Payment**	**$**	$ -
56-0007	Sewer Loan Payment/Union St.		
56-0007-8852	Union St. Loan Principal Payment	$ 238,198.00	$ 238,198.00
56-0007-8853	Union St. Loan Interest Payment	$ 65,471.00	$ 65,471.00
	Loan Principal & Interest Payment	**$ 303,669.00**	**$ 303,669.00**
	Sewer Loan Payment/CSO		
56-0007-8862	CSO Loan Principal Payment	$ 579,746.00	$ 579,746.00
56-0007-8863	CSO Loan Interest Payment	$ 164,890.00	$ 164,890.00
56-0007-	**Loan Principal & Interest Payment**	**$ 744,636.00**	**$ 744,636.00**
56-0007	**Total Sewer Bond & Loan Payments**	**$ 1,048,305.00**	**$ 1,048,305.00**

Account Number	Description		F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
60	**Capital Projects**			
	Fund Bal. Fwd.	$	1,085,000.00	1,233,270.00
60-0001-3815	Non-Home Rule Sales Tax	$	1,070,000.00	1,100,000.00
60-0001-	Proceeds from Alt. Rev. Bond	$	3,000,000.00	3,000,000.00
60-0001-3700	Interest	$	6,510.00	6,510.00
60-0001-3835	Video Gaming Tax	$	255,000.00	260,000.00
60-	**Revenues**	**$**	**5,416,510.00**	**5,599,780.00**
60				
60-0009-9952	*Transfer from G.F. (as needed)*	*$*	*325,000.00*	*325,000.00*
	Transfers	***$***	***325,000.00***	***325,000.00***
	Expenditures			
60-0200-7852	Design Engineering	$	25,000.00	25,000.00
	Design Engineering	**$**	**25,000.00**	**25,000.00**
3600	**Streets & Alleys**			
60-3600-7827	Cap Exp-Microsurfacing (Now surfacing)	$	1,262,000.00	1,300,000.00
60-3600-7643	Sidewalk & Curb Improvements	$	300,000.00	350,000.00
60-3600-7844	Sidewalk Improvements (Combine)	$	-	-
60-3600-7846	Curb Replacement (Combine)	$	-	-
60-3600-7850	Participate in Lincoln Prkway	$	-	-
60-3600-7851	Extension Of Short 11Th	$	-	-
60-3600-7854	Stahlhut Drive Extension	$	150,776.00	150,776.00
60-3600-7855	Streets & Alleys-Engineering	$	300,000.00	400,000.00
60-3600-	Fifth Street Road	$	3,000,000.00	3,000,000.00
3600	**Streets & Alleys Total**	**$**	**5,012,776.00**	**5,200,776.00**
60-0200	**Capitol Project Fund Expenditures**			
60-0200-7815	Land Acquisition			
60-0007				
60-0007-8822	Pub.Safety Bldg. Bond Principal	$	210,000.00	210,000.00
60-0007-8832	Public Safety Bldg. Bond Intererst	$	76,300.00	76,300.00
60-0007-8842	Public Safety Bldg. Bond Fees	$	750.00	750.00
	Public Safety Bldg. Bond Expenditures	**$**	**287,050.00**	**287,050.00**
60	**Capitol Project Fund Expenditures**	**$**	**5,324,826.00**	**5,512,826.00**

Account Number	Description		F.Y. 2025-2026 Budget		F.Y. 2025-2026 Appropriation
65	**TIF Fund**				
65-0001-3825	Property Tax Increment	$	179,000.00	$	179,000.00
65-0001-3700	Interest	$	345.00	$	345.00
	Revenue	**$**	**179,345.00**	**$**	**179,345.00**
65-0009-9903	Transfer from Gen. Fund (as needed)	$	15,000.00	$	15,000.00
65-0007-8822	Bond Principal	$	115,000.00	$	115,000.00
65-0007-8832	Bond Interest	$	57,818.00	$	57,818.00
65-0007-8842	Bond Services	$	500.00	$	500.00
65	**TIF Fund Expenditures**	**$**	**173,318.00**	**$**	**173,318.00**

70 **Equipment Rentals**

Account Number	Description		F.Y. 2025-2026 Budget		F.Y. 2025-2026 Appropriation
70					
70-0009-9964	Transfer from G.F./Fire Truck Payment	$	*88,875.00*	$	*88,875.00*
70-0009-9961	Transfer from G.F./Police Dept. Vehicle	$	*127,333.00*	$	*127,333.00*
	Transfers	**$**	***216,208.00***	**$**	**216,208.00**
70					
	Fund Balance Fwd.	$	530,000.00	$	570,266.00
70-0001-3320	Equipment Rental Receipts	$	250,000.00	$	250,000.00
70-0001-3720	Sale of Surplus Property	$	1,000.00	$	2,000.00
70-0001-3730	Land Rental Income	$		$	-
70-0001-3740	Police Dept. Equipment Grant	$		$	-
70-0001-3700	Interest	$	4,000.00	$	5,000.00
	Revenue	**$**	**785,000.00**	**$**	**827,266.00**
70					
70-0000-5202	Repairs/Maint - Equipment	$	-		
70-0800-7850	Fire Department Payments	$	101,375.00	$	101,375.00
70-0800-7851	Fire Department Equipment	$	30,000.00	$	30,000.00
70-1200-7860	Police Department Vehicles (Illini/UCB)	$	127,333.00	$	127,333.00
70-1200-7861	Police Department Equipment	$	35,000.00	$	35,000.00
70-3600-7850	Street Department Payments	$	94,000.00	$	94,000.00
70-3600-7860	Street Department Vehicles	$	120,000.00	$	144,000.00
70	**Equipment Rentals Expenditures**	**$**	**507,708.00**	**$**	**531,708.00**

Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
74	**Police Pension Fund**		
74			
74-0001-3010	Property & Other Taxes	$ 578,332.00	$ 578,332.00
74-0001-3650	Employee Contributions	$ 199,435.00	$ 199,435.00
74-0001-3700	Interest & Dividend Income	$ 22,000.00	$ 22,000.00
74-0001-3800	Replacement Taxes	$ 52,000.00	$ 52,000.00
74-0001-3812	Utility Taxes	$ 94,500.00	$ 99,850.00
74-0001-3808	Cannibis Sales Tax	$ 32,895.00	$ 33,000.00
	Revenue	**$ 979,162.00**	**$ 984,617.00**
74-0009-9903	Transfer from General Fund	*$ 185,000.00*	*$ 185,000.00*
		$ 185,000.00	***$ 185,000.00***
74-0000-8420	Schools/Conferences	$ 750.00	$ 750.00
74-0000-8620	Professional Fees	$ 50,000.00	$ 50,000.00
74-0000-8660	Pension Payments	$ 1,753,050.00	$ 1,813,558.00
74-0000-8600	Miscellaneous Expenditures	$ 250.00	$ 250.00
	Police Pension Fund Expenditures	**$ 1,804,050.00**	**$ 1,864,558.00**
Account Number	**Description**		
76	**Fire Pension Fund**	**F.Y. 2025-2026 Budget**	**F.Y. 2025-2026 Appropriation**
76-			
76-0001-3010	Property & Other Taxes	$ 561,707.00	$ 561,707.00
76-0001-3650	Employee Contributions	$ 148,960.00	$ 148,960.00
76-0001-3700	Interest & Dividend Income	$ 18,000.00	$ 18,000.00
76-0001-3800	Replacement Taxes	$ 49,500.00	$ 49,500.00
76-0001-3812	Utility Taxes	$ 115,500.00	$ 120,500.00
76-0001-3808	Cannibis Sales Tax	$ 38,983.00	$ 39,100.00
	Revenue	**$ 932,650.00**	**$ 937,767.00**
76			
76-0009-9903	Transfer from General Fund	*$ 165,000.00*	*$ 165,000.00*
		$ 165,000.00	***$ 165,000.00***
76-0000-8620	Professional Fees	$ 29,000.00	$ 29,000.00
76-0000-8420	Travel & Training	$ 750.00	$ 750.00
76-0000-8660	Pension Payments	$ 1,398,000.00	$ 1,440,425.00
76-0000-8600	Miscellaneous Expenditures	$ 250.00	$ 250.00
76	**Fire Pension Fund Expenditures**	**$ 1,428,000.00**	**$ 1,470,425.00**

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Account Number	Description	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
81	**American Rescue Plan Fund**		
81-			
81-	Balance Fwd.	$ 136,797.00	$ 136,867.00
81-0000-3940	American Rescue Plan Grant #2	$ -	$
81-0001-3700	Interest	$ 480.00	$ 480.00
	Revenue	**$ 137,277.00**	**$ 137,347.00**
81-0009-9013	*Transfer to G.F.--Police Salaries*	$ -	$ -
81-0009-9915	*Transfer to G.F.--Economic Development*	$ -	$ -
	Transfers	**$ -**	$ -
81-	**American Rescue Plan/Grant Expenditures**		
81-0000-8522	Tourism Promotion	$ -	$ -
81-0000-8523	ARPA Fund Expenditures	$ -	$ -
81-0000-8525	Elevator Improvements	$ -	$ -
81-0000-8526	City Hall Roof	$ -	$ -
81-0000-8528	Chicago St. Bldg. Demolition	$ -	$ -
81-0000-8512	Fire Dept. Rescue Equipment	$ -	$ -
81-0000-	Pavillion	$ 137,277.00	$ 137,417.00
81	**ARPA Fund Expenditures**	**$ 137,277.00**	**$ 137,417.00**

	F.Y. 2025-2026 Budget	F.Y. 2025-2026 Appropriation
Total Special Fund Expenditures	**$ 19,765,008.00**	**$ 20,113,319.00**
Total General Fund Expendtitures	**$ 10,106,131.00**	**$ 10,639,460.00**
Total Expenditures	**$ 29,871,139.00**	**$ 30,752,779.00**

Revenue--General Fund
F.Y. 2025-2026

Account Number	Description		Budget Amount
02			
02-0000-3250	Fines/Fees Nuisances	$	575.00
02-0001-3010	Property Taxes (Corp. and G.F. Sub-Funds)	$	373,140.00
02-0001-3013	Property Taxes (Streets & Alleys)	$	100.00
02-0001-3014	Property Taxes (Fire Protection)	$	125,902.00
02-0001-3015	Property Taxes (Police Protection)	$	59,809.00
02-0001-3040	Mobil Home Privilege Tax/Housing Auth.	$	16,275.00
02-0001-3050	Road & Bridge Tax	$	105,622.00
02-0001-3100	Licenses/Permits-Bus. Food	$	2,400.00
02-0001-3102	Licenses/Permits-Bus.-Tavern	$	120,000.00
02-0001-3104	Licenses/Permits-Bus.-Beer Club	$	6,480.00
02-0001-3106	License/Permits-Bus.-Scavenger	$	150.00
02-0001-3108	Licenses/Permits-Bus.-Pool/Billiards	$	50.00
02-0001-3110	Licenses/Permits-Bus.-Coin Operated	$	63,602.00
02-0001-3114	Licenses/Permits-Bus.-Juke Box	$	1,300.00
02-0001-3116	Licenses/Permits-Bus.-Photographer	$	400.00
02-0001-3118	Licenses/Permits-Bus.-Bowling	$	100.00
02-0001-3120	Licenses/Permits-Bus.-Taxicabs	$	125.00
02-0001-3122	Licenses/Permits-Bus.-Peddlers	$	2,975.00
02-0001-3124	Licenses/Permits-Bus.-Closeout Sales	$	100.00
02-0001-3126	Licenses/Permits-Bus.-Theatre	$	350.00
02-0001-3128	Licenses/Permits-Bus.-Auction	$	500.00
02-0001-3130	Licenses/Permits-Bus-Lmtd. Cl. (Spec. Liq.)	$	445.00
02-0001-3132	Licenses-Permits-Bus.-It Merc.	$	500.00
02-0001-3133	Licenses/Permits-Bus.-Children's Hospital	$	50.00
02-0001-3134	Licenses/Permits-Nb-Bldg. Permits	$	60,000.00
02-0001-3136	Licenses/Permits-Sewer Taps	$	2,000.00
02-0001-3140	Licenses/Permits-Nb-Multi-Pets	$	50.00

02-0001-3142	Licenses/Permits--Scooter Permits	$	-
02-0001-3143	Licenses/Permits-Chickens	$	675.00
02-0001-3146	Licenses/Permits-Gof Cart License	$	5,575.00
02-0001-3200	Franchises Fees	$	375,000.00
02-0001-3210	Fines/Fees-Pkg. Meter Collections	$	2,000.00
02-0001-3230	Fines/Fees-Circuit Court Fines	$	54,000.00
02-0001-3231	Fines/Fees--Circuit Court-Alcohol	$	500.00
02-0001-3232	Fines/Fees-Circuit Clerk-Atty. Fees	$	-
02-0001-3233	Fines/Fees-Circuit Clerk-Police Vehicles	$	250.00
02-0001-3240	Fees--New Liquor Licenses	$	6,000.00
02-0001-3250	Fees/Fines--Violations/Police	$	1,000.00
02-0001-3252	Fees/Fines-Violations/Bldg. & Safety	$	600.00
02-0001-3255	Fees/Fines-Liquor Violations	$	50.00
02-0001-3260	Fees/Fines-Brush Disposal	$	5,000.00
02-0001-3270	Depot Rental	$	10,800.00
02-0001-3360	Outside Fire Protection Reimb.	$	4,700.00
02-0001-3700	Interest Earned	$	50,000.00
02-0001-3720	Donations	$	1,000.00
02-0001-3722	Sale of Surplus Property	$	1,000.00
02-0001-3725	SRO Con tribution	$	85,200.00
02-0001-3731	Birth Certificates	$	1,300.00
02-0001-3732	Death Certificates	$	55,000.00
02-0001-3735	Misc. Income-EZ Admin. Fees	$	15,000.00
02-0001-3800	Replacement Tax (PPRT)	$	485,000.00
02-0001-3808	Cannibis Sales Tax	$	7,875.00
02-0001-3809	State Cannibis Use Tax	$	21,250.00
02-0001-3810	Municipal Sales Tax/State Use Tax	$	4,153,900.00
02-0001-3811	Telecommunications Tax	$	138,500.00
02-0001-3812	Utility Tax	$	490,000.00
02-0001-3820	State Income Tax	$	2,355,125.00
02-0001-3830	State -Pull Tabs & Jar Games	$	1,900.00
02-0001-3835	Video Gaming Tax	$	266,000.00
02-0001-3850	Health Insurance Reimbursements	$	95,000.00
02-0001-3855	Refunds	$	1,000.00

02-0001-3860	Sales of Property	$	1,500.00
02-0001-3900	Grants	$	9,000.00
02-0204-3845	City Clerk's Office--Reimbursements	$	200.00
02-0254-3900	Safety Grant	$	20,425.00
02-0800-3845	Fire Dept.--Reimbursements	$	5,000.00
02-0204-3600	IDPH Grant	$	1,313.00
02-0224-3845	Bldg. & Safety--Reimbursements	$	1,200.00
02-1200-3845	Police Dept.--Reimbursements	$	10,000.00
02-1200-3	Police Dept.--Retention Grants	$	152,175.00
02-1200-3846	Fed. Asset Forefeiture Proceeds	$	45,000.00
02-3600-3845	Streets & Alleys--Reimbursements	$	27,000.00
02-	Loan from Sewer Fund	$	403,746.00
02-	**General Fund**	**$**	**10,309,759.00**

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SECTION 4: That if any section, subdivision or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That a certified copy of this ordinance shall be filed with the County Clerk within thirty (30) days after adoption.

SECTION 6: That this ordinance shall be in full force and effect after its passage, approval and publication in Pamphlet Form as provided by law.

The vote on the adoption of this Ordinance was as follows:

Ald. Parrott	____	Ald. McClallen	____
Ald. Downs	____	Ald. Sanders	____
Ald. Clemons	____	Ald. Bateman	____
Ald. O'Donoghue	____	Ald. Anderson	____

Ayes: ______________________________

____

Nays: ______________________________

____

Absent: ______________________________

Abstentions: ______________________________

Passed and approved this ____ day of __________, 2025.

CITY OF LINCOLN

By:______________________________

Tracy Welch, Mayor

City of Lincoln,

Logan County, Illinois

Attest:______________________________ (SEAL)

Peggy Bateman, City Clerk

City of Lincoln,

Logan County, Illinois