

Enterprise Funds FY2026 Budget Overview

Water Fund – Fund 500

Operations

500-000-510-9000 (R & M System Contractual):

- \$67,000 to \$45,000. \$22,000 Decrease
 - LSLI Replacement Completed

500-000-570-3000 (Electricity):

- \$150,000 to \$190,000. \$40,000 Increase
 - Electricity Cost Increase.

500-000-610-9000 (R & M System Commodities):

- \$65,000 to \$85,000. \$20,000 Increase
 - Water Treatment Plant Air Valve Replacement
 - Replace 2-4 Fire Hydrants

Capital

500-000-800-3000 (Purchase Systems):

- \$1,075,000 to \$1,120,000. \$45,000 Increase
 - Water Treatment Plant #1 HVAC Unit
 - Water Treatment #1 Chlorine SCADA
 - Catherine Street Water Main
 - Bondurant Street Water Main

500-000-800-3100 (Purchase System Engineering):

- \$120,000 to \$160,000. \$40,000 Increase
 - Catherine Street Reconstruction
 - IEPA Project Plan
 - Bondurant Street Water Main

Water Subdivision Development Fee Account – Fund 500-501

No budgeted projects

Water Connection Fee Account – Fund 500-502

No budgeted projects

Water Tower Reserve Account – Fund 500-503

500-503-800-3000 (Purchase Construction)

- Water Tower #2 Topcoat and Metal Work \$325,000 with \$150,000 required transfer from Sewer Fund and \$175,000 from accumulated funds in Water Tower Reserve.

Sewer Fund – Fund 501

Operations

501-000-510-1000 (R & M Building Contractual):

- \$10,000 to \$17,500. 7,500 Increase
 - Blower Room Double Door Replacement

501-000-510-9000 (R & M System Contractual):

- \$238,000 to \$225,000. \$13,000 Decrease
 - Televising Farm Creek Trunk Sewer
 - Sludge Hauling
 - T & M Jetting/Televising Maintenance

501-000-570-3000 (Electricity):

- \$180,000 to \$210,000. \$30,000 Increase
 - Electricity Cost Increase

Capital

501-000-800-3000 (Purchase Systems):

- \$910,000 to \$950,000. \$40,000 Increase
 - Wastewater SCADA Migration
 - CIPP Sewer Main Lining
 - Spruce Harvey Sewer
 - WWTP Concrete Effluent Trough
 - Sewer Liftstations PLCs Improvements
 - Catherine Street Reconstruction

Sewer Subdivision Development Fee Account – Fund 501-501

No budgeted projects

Sewer Connection Fee Account – Fund 501-502

Transfers for debt service on IEPA Loan 2A (20%) and IEPA Loan 2009 (100%)

STP No 2, Phase 2B Construction Account – Fund 516-512

516-512-800-2000

- Budgeting \$50,000 for land acquisition.

516-512-800-3100

- Budgeting \$150,000 for additional engineering for Phase 2B in regard to the alternate route.

Sewer Bond Principal and Interest – Fund 517

- Accounts for debt service payments for the STP Exp., 2009 IEPA loan. Final maturity is 11/20/2030 and debt service payments are principal only \$289,446.

Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
Water Fund - Fund 500							
Revenue							
Grant Proceeds	500-000-340-4500	\$2,800	\$1,105	\$1,105	\$1,200	\$95	8.6%
Forfeited Inspection Fees	500-000-350-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Water Late Pmt/Restoration Fee	500-000-350-5000	\$41,329	\$40,000	\$41,000	\$40,000	\$0	0.0%
Metered Water Sales	500-000-360-1000	\$1,553,046	\$1,530,000	\$1,740,000	\$1,800,000	\$270,000	17.6%
Pumphouse Sales	500-000-360-1100	\$2,492	\$3,000	\$2,000	\$2,500	-\$500	-16.7%
Sale Of Water Meters / Radios	500-000-360-2000	\$5,605	\$4,000	\$5,000	\$4,000	\$0	0.0%
Technology Fee	500-000-360-3000	\$295,995	\$295,000	\$297,000	\$295,000	\$0	0.0%
Infrastructure Fixed Fee	500-000-360-4000	\$1,075,654	\$1,100,000	\$1,134,000	\$1,160,000	\$60,000	5.5%
Main Extension Fees	500-000-370-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Water Construction Fee	500-000-370-5200	\$1,200	\$0	\$2,000	\$1,000	\$1,000	#DIV/0!
Interest Revenue	500-000-380-1000	\$30,600	\$20,000	\$35,000	\$20,000	\$0	0.0%
Rental Income	500-000-380-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Insurance Proceeds	500-000-380-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Rebates / Incentives	500-000-380-4000	\$7,463	\$0	\$0	\$0	\$0	#DIV/0!
Miscellaneous Revenue	500-000-380-9000	\$848	\$1,000	\$1,400	\$1,000	\$0	0.0%
Transfer From General Fund	500-000-390-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer From Sub Development	500-000-390-1200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer From Sewer Fund	500-000-390-2000	\$9,033	\$5,250	\$5,000	\$5,000	-\$250	-4.8%
Transfer From Cap. Repl.	500-000-390-7500	\$32,362	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenue:		\$3,058,427	\$2,999,355	\$3,263,505	\$3,329,700	\$330,345	11.0%
Personnel							
Salaries - Reg.	500-000-410-1000	\$547,104	\$573,000	\$574,000	\$588,000	\$15,000	2.62%
Salaries - Standby	500-000-410-1500	\$7,588	\$8,000	\$7,800	\$8,200	\$200	2.50%
Salaries - Over-Time	500-000-410-2000	\$35,383	\$35,000	\$35,000	\$36,000	\$1,000	2.86%
Unused Sick Time/Ghip	500-000-410-3000	\$1,177	\$8,300	\$2,000	\$9,100	\$800	9.64%
Salaries - Part-Time	500-000-420-1000	\$13,377	\$20,000	\$12,000	\$18,000	-\$2,000	-10.00%
Group Insurance	500-000-450-1000	\$115,011	\$123,000	\$125,000	\$154,000	\$31,000	25.20%
Health Savings Plan Contrib.	500-000-450-1100	\$9,253	\$9,800	\$9,600	\$9,800	\$0	0.00%
Retiree Health Insurance	500-000-450-1200	\$42,726	\$46,000	\$42,000	\$34,000	-\$12,000	-26.09%
Payroll Taxes - Unemployment	500-000-450-2000	\$923	\$1,300	\$1,250	\$1,300	\$0	0.00%
Workers Comp Insurance	500-000-450-2500	\$13,436	\$12,000	\$14,000	\$16,000	\$4,000	33.33%
Uniform Allowance	500-000-470-1000	\$2,337	\$5,300	\$5,300	\$5,700	\$400	7.55%
Total Personnel:		\$788,315	\$841,700	\$827,950	\$880,100	\$38,400	4.56%
Operations							
R&M - Building Contractual	500-000-510-1000	\$4,327	\$7,000	\$4,500	\$7,000	\$0	0.00%
R&M - Equipment (Contractual)	500-000-510-1500	\$9,555	\$7,000	\$5,000	\$7,000	\$0	0.00%
R&M - System (Contractual)	500-000-510-9000	\$4,841	\$67,000	\$39,000	\$45,000	-\$22,000	-32.84%
Engineering Fees	500-000-530-1500	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00%
Legal Fees	500-000-530-2000	\$4,406	\$10,000	\$3,000	\$8,000	-\$2,000	-20.00%
Drug & Alcohol Testing Exp	500-000-530-2500	\$225	\$500	\$250	\$500	\$0	0.00%
Data Processing Support	500-000-530-3000	\$29,156	\$31,000	\$27,100	\$28,000	-\$3,000	-9.68%

Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
Water Fund - Fund 500							
Professional Fees	500-000-530-4000	\$58,293	\$45,000	\$65,000	\$45,000	\$0	0.00%
Water Testing	500-000-530-5000	\$12,744	\$12,000	\$8,000	\$10,000	-\$2,000	-16.67%
Postage Expenses	500-000-550-1000	\$11,480	\$13,000	\$13,000	\$14,000	\$1,000	7.69%
Communications	500-000-550-1500	\$15,484	\$18,000	\$15,000	\$15,000	-\$3,000	-16.67%
Printing/Advertising Fees	500-000-550-2500	\$6,200	\$6,500	\$6,000	\$6,000	-\$500	-7.69%
Membership Dues	500-000-560-1000	\$1,957	\$1,500	\$1,500	\$1,500	\$0	0.00%
Training	500-000-560-1500	\$5,953	\$7,000	\$5,000	\$7,000	\$0	0.00%
Reference Materials/Manuals	500-000-560-2500	\$107	\$500	\$250	\$500	\$0	0.00%
Software	500-000-560-3000	\$6,898	\$15,000	\$15,000	\$15,000	\$0	0.00%
Electricity	500-000-570-3000	\$184,132	\$150,000	\$185,000	\$190,000	\$40,000	26.67%
Heating	500-000-570-3500	\$6,095	\$5,000	\$9,000	\$10,000	\$5,000	100.00%
Property Insurance	500-000-590-1000	\$11,881	\$12,000	\$15,000	\$15,000	\$3,000	25.00%
Lease/Rent Expense	500-000-590-2000	\$6,760	\$5,000	\$4,000	\$8,000	\$3,000	60.00%
R&M - Building (Commodities)	500-000-610-1000	\$4,704	\$4,000	\$1,500	\$4,000	\$0	0.00%
R&M - Equipment (Commodities)	500-000-610-1500	\$3,742	\$3,000	\$3,500	\$4,000	\$1,000	33.33%
R&M - System (Commodities)	500-000-610-9000	\$64,926	\$65,000	\$73,000	\$85,000	\$20,000	30.77%
Office Supplies	500-000-650-1000	\$427	\$500	\$500	\$500	\$0	0.00%
Operating Supplies	500-000-650-1500	\$2,417	\$14,000	\$10,500	\$11,000	-\$3,000	-21.43%
Health & Safety Equipment	500-000-650-1800	\$3,830	\$3,000	\$3,000	\$3,000	\$0	0.00%
Miscellaneous Equipment	500-000-650-2000	\$12,326	\$10,000	\$8,000	\$9,000	-\$1,000	-10.00%
Chemicals	500-000-650-3500	\$41,958	\$62,200	\$55,000	\$60,000	-\$2,200	-3.54%
Softener Salt	500-000-650-3900	\$112,751	\$126,000	\$125,000	\$130,000	\$4,000	3.17%
Miscellaneous Expense	500-000-910-9000	\$850	\$1,000	\$1,500	\$2,000	\$1,000	100.00%
Collection Expenses	500-000-910-9800	\$76	\$0	\$100	\$0	\$0	#DIV/0!
Bad Debts	500-000-910-9900	\$2,428	\$3,800	\$5,000	\$5,000	\$1,200	31.58%
Total Operations:		\$630,927	\$715,500	\$717,200	\$756,000	\$40,500	5.66%
Debt Service							
Principal - AMR Loan	500-000-700-1100	\$241,999	\$247,998	\$248,000	\$255,000	\$7,002	2.82%
AMR Loan Interest	500-000-700-1600	\$19,315	\$13,317	\$13,300	\$7,000	-\$6,317	-47.44%
Total Debt Service:		\$261,315	\$261,315	\$261,300	\$262,000	\$685	0.26%
Capital							
Purchase - Equipment	500-000-800-1500	\$5,048	\$15,000	\$0	\$15,000	\$0	0.00%
Purchase - Building/Property	500-000-800-2000	\$0	\$15,000	\$15,000	\$15,000	\$0	0.00%
Purchase - System	500-000-800-3000	\$753,936	\$1,075,000	\$650,000	\$1,120,000	\$45,000	4.19%
Purchase - System Engineering	500-000-800-3100	\$57,789	\$120,000	\$120,000	\$160,000	\$40,000	33.33%
Purchase - System Legal	500-000-800-3200	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
Purchase - Meters	500-000-800-5000	\$18,066	\$10,500	\$10,000	\$10,500	\$0	0.00%
Total Capital:		\$834,839	\$1,240,500	\$800,000	\$1,325,500	\$85,000	6.85%
Other Financing Uses							
Transfer To Merf	500-000-950-1800	\$139,000	\$92,000	\$92,000	\$92,000	\$0	0.00%
Transfer To Building Mtnc. Fund	500-000-950-1900	\$105,312	\$56,000	\$56,000	\$56,000	\$0	0.00%

Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
Water Fund - Fund 500							
Transfer To Cap Repl Fund	500-000-950-2000	\$0	\$19,133	\$19,200	\$19,200	\$67	0.35%
Transfer To Streets	500-000-950-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer To Legislative/Admin	500-000-950-3500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer To Soc. Sec./Mc	500-000-950-4900	\$44,000	\$49,000	\$49,000	\$50,400	\$1,400	2.86%
Transfer To Imrf	500-000-950-5000	\$19,000	\$19,000	\$19,000	\$19,700	\$700	3.68%
Transfer To Development Fees	500-000-950-5100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Transfer To Water Tower Res	500-000-950-5300	\$0	\$0	\$0	\$150,000	\$150,000	#DIV/0!
Transfer To City Hall	500-000-950-6000	\$13,479	\$13,700	\$6,200	\$8,000	-\$5,700	-41.61%
Total Other Financing Uses:		\$320,791	\$248,833	\$241,400	\$395,300	\$146,467	58.86%
Total Water Fund Expenditures		\$2,836,186	\$3,307,848	\$2,847,850	\$3,618,900	\$311,052	9.40%
Revenue over (under) Expenditures		\$222,241	-\$308,493	\$415,655	-\$289,200		
				FY2026 Projected Fund Balance	\$1,793,706		

	Water Fund	Water Sub. Dev.	Water Conn.	Water Tower
Bal. 5/1/2024	\$1,667,251	\$566,297	\$776,565	\$127,140
Projected FY24-25	\$415,655	\$98,000	-\$431,000	\$45,400
Proposed FY25-26	-\$289,200	\$48,000	\$35,000	-\$130,000
Est. Bal. 4/30/2026	\$1,793,706	\$712,297	\$380,565	\$42,540

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Water Subdivision Development Fee	500-501	Subdivision Development Fees	500-501-370-5100	\$0	\$28,000	\$74,000	\$30,000	\$2,000	7.1%
		Interest Revenue	500-501-380-1000	\$27,755	\$20,000	\$24,000	\$18,000	-\$2,000	-10.0%
					\$48,000	\$98,000	\$48,000	\$0	0.0%
		Purch. Blg/Prop - Sub Dev Fees	500-501-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch. Sys. - Sub. Dev. Fees	500-501-800-3000	\$45,064	\$0	\$0	\$0	\$0	#DIV/0!
		Purch. Eng. - Sub. Dev. Fees	500-501-800-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$45,064	\$0	\$0	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures **\$48,000** **\$98,000** **\$48,000**

FY2026 Projected Fund Balance **\$712,297**

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Water Connection Fee	500-502	Water Connection Fees	500-502-370-5000	\$9,540	\$15,000	\$13,000	\$17,000	\$2,000	13.3%
		Interest Revenue	500-502-380-1000	\$27,533	\$13,000	\$24,000	\$18,000	\$5,000	38.5%
				\$37,073	\$28,000	\$37,000	\$35,000	\$7,000	25.0%
		Purch. Sys. - Conn. Fees	500-502-800-3000	\$0	\$400,000	\$410,000	\$0	-\$400,000	-100.0%
		Purch. Eng. - Conn. Fees	500-502-800-3100	\$34,222	\$165,000	\$58,000	\$0	-\$165,000	-100.0%
				\$34,222	\$565,000	\$468,000	\$0	-\$565,000	-100.0%

Revenue over (under) Expenditures -537,000 -431,000 \$35,000

FY2026 Projected Fund Balance \$380,565

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Water Tower Reserve	500-503	Interest Income	500-503-380-1000	\$4,860	\$3,200	\$6,000	\$5,000	\$1,800	0.4%
		Rental Income	500-503-380-2000	\$38,232	\$39,400	\$39,400	\$40,000	\$600	0.0%
		Transfer from Water Fund	500-503-390-1500	\$0	\$0	\$0	\$150,000	\$150,000	#DIV/0!
				\$43,093	\$42,600	\$45,400	\$195,000	\$152,400	0.0%
		R & M System - Contractual	500-503-510-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Engineering Fees	500-503-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Legal Fees	500-503-530-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	500-503-800-3000	\$0	\$0	\$0	\$325,000	\$325,000	#DIV/0!
		Purchase - Constr. Engineering	500-503-800-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$325,000	\$325,000	#DIV/0!

Revenue over (under) Expenditures **\$42,600** **\$45,400** **-\$130,000**

FY2026 Projected Fund Balance **\$42,540**

Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
Sewer Fund - Fund 501							
Revenue							
Grant Proceeds	501-000-340-4500	\$2,800	\$1,105	\$1,100	\$1,200	\$95	8.6%
Sewer Late Pmt/Restoration Fee	501-000-350-5000	\$31,178	\$32,000	\$31,000	\$30,000	-\$2,000	-6.3%
Sewer Billings	501-000-360-1000	\$2,604,746	\$2,550,000	\$2,700,000	\$2,780,000	\$230,000	9.0%
N. Tazewell Water District	501-000-360-1100	\$189,484	\$192,000	\$197,000	\$195,000	\$3,000	1.6%
Infrastructure Fixed Fee	501-000-360-4000	\$341,264	\$348,000	\$360,000	\$370,000	\$22,000	6.3%
Interest Revenue	501-000-380-1000	\$182,171	\$100,000	\$185,000	\$150,000	\$50,000	50.0%
Insurance Proceeds	501-000-380-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Miscellaneous Revenue	501-000-380-9000	\$680	\$1,000	\$800	\$1,000	\$0	0.0%
Transfer From Connection Fees	501-000-390-1200	\$47,436	\$47,436	\$47,500	\$47,500	\$64	0.1%
Transfer From Cap. Repl.	501-000-390-7500	\$67,325	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenue:		\$3,467,083	\$3,271,541	\$3,522,400	\$3,574,700	\$303,159	9.3%
Personnel							
Salaries - Reg.	501-000-410-1000	\$602,853	\$640,000	\$631,000	\$656,000	\$16,000	2.50%
Salaries - Standby	501-000-410-1500	\$8,613	\$11,000	\$9,200	\$11,000	\$0	0.00%
Salaries - Over-Time	501-000-410-2000	\$40,493	\$45,000	\$40,000	\$46,000	\$1,000	2.22%
Unused Sick Time/Ghip	501-000-410-3000	\$1,177	\$9,400	\$2,000	\$10,000	\$600	6.38%
Salaries - Part-Time	501-000-420-1000	\$13,377	\$20,000	\$10,200	\$18,000	-\$2,000	-10.00%
Group Insurance	501-000-450-1000	\$141,853	\$153,000	\$147,000	\$195,000	\$42,000	27.45%
Health Savings Plan Contrib.	501-000-450-1100	\$10,375	\$11,500	\$10,000	\$12,000	\$500	4.35%
Retiree Health Insurance	501-000-450-1200	\$19,566	\$21,000	\$18,000	\$7,000	-\$14,000	-66.67%
Payroll Taxes - Unemployment	501-000-450-2000	\$1,005	\$1,500	\$1,200	\$1,300	-\$200	-13.33%
Workers Comp Insurance	501-000-450-2500	\$15,630	\$16,000	\$17,000	\$20,000	\$4,000	25.00%
Uniform Allowance	501-000-470-1000	\$3,015	\$6,700	\$6,700	\$8,300	\$1,600	23.88%
Total Personnel:		\$857,957	\$935,100	\$892,300	\$984,600	\$49,500	5.29%
Operations							
R&M - Building (Contractual)	501-000-510-1000	\$33,978	\$10,000	\$8,500	\$17,500	\$7,500	75.00%
R&M - Equipment (Contractual)	501-000-510-1500	\$8,462	\$7,500	\$5,000	\$7,000	-\$500	-6.67%
R&M - System (Contractual)	501-000-510-9000	\$24,737	\$238,000	\$93,500	\$225,000	-\$13,000	-5.46%
Engineering Fees	501-000-530-1500	\$0	\$15,000	\$5,000	\$10,000	-\$5,000	-33.33%
Legal Fees	501-000-530-2000	\$5,854	\$15,000	\$10,000	\$10,000	-\$5,000	-33.33%
Drug & Alcohol Testing Expense	501-000-530-2500	\$790	\$500	\$250	\$500	\$0	0.00%
Data Processing Support	501-000-530-3000	\$32,617	\$34,000	\$30,900	\$32,000	-\$2,000	-5.88%
Professional Fees	501-000-530-4000	\$48,625	\$55,000	\$35,000	\$55,000	\$0	0.00%
Sewer Testing	501-000-530-5000	\$5,210	\$6,000	\$6,000	\$6,000	\$0	0.00%
Iepa Permit Fees	501-000-530-9000	\$15,500	\$15,500	\$15,500	\$15,500	\$0	0.00%
Postage Expenses	501-000-550-1000	\$11,262	\$13,000	\$13,000	\$14,000	\$1,000	7.69%
Communications	501-000-550-1500	\$13,592	\$16,000	\$16,000	\$15,000	-\$1,000	-6.25%
Printing/Advertising Fees	501-000-550-2500	\$6,200	\$7,000	\$5,000	\$7,000	\$0	0.00%
Membership Dues	501-000-560-1000	\$641	\$1,500	\$1,500	\$1,500	\$0	0.00%
Training	501-000-560-1500	\$6,683	\$7,000	\$5,500	\$7,000	\$0	0.00%
Reference Materials/Manuals	501-000-560-2500	\$107	\$500	\$250	\$500	\$0	0.00%
Software	501-000-560-3000	\$6,898	\$12,000	\$16,000	\$15,000	\$3,000	25.00%

Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
Sewer Fund - Fund 501							
Electricity	501-000-570-3000	\$228,783	\$180,000	\$205,000	\$210,000	\$30,000	16.67%
Heating	501-000-570-3500	\$258	\$2,000	\$2,000	\$2,000	\$0	0.00%
Property Insurance	501-000-590-1000	\$9,078	\$10,000	\$12,000	\$12,000	\$2,000	20.00%
Lease/Rent Expense	501-000-590-2000	\$7,393	\$6,000	\$5,700	\$4,500	-\$1,500	-25.00%
R&M - Building (Commodities)	501-000-610-1000	\$13,571	\$12,000	\$9,500	\$8,000	-\$4,000	-33.33%
R&M - Equipment (Commodities)	501-000-610-1500	\$5,404	\$3,000	\$3,000	\$4,000	\$1,000	33.33%
R&M - System (Commodities)	501-000-610-9000	\$38,586	\$70,000	\$48,000	\$70,000	\$0	0.00%
Office Supplies	501-000-650-1000	\$340	\$500	\$500	\$500	\$0	0.00%
Operating Supplies	501-000-650-1500	\$2,408	\$15,000	\$7,000	\$9,000	-\$6,000	-40.00%
Health & Safety Equipment	501-000-650-1800	\$4,180	\$3,000	\$3,000	\$3,000	\$0	0.00%
Miscellaneous Equipment	501-000-650-2000	\$15,590	\$10,500	\$8,500	\$11,000	\$500	4.76%
Chemicals	501-000-650-3500	\$53,340	\$64,000	\$46,000	\$64,000	\$0	0.00%
Miscellaneous Expense	501-000-910-9000	\$825	\$1,000	\$1,500	\$2,000	\$1,000	100.00%
Collection Expense	501-000-910-9800	\$73	\$0	\$100	\$0	\$0	#DIV/0!
Bad Debts	501-000-910-9900	\$1,777	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total Operations:		\$602,762	\$833,500	\$621,700	\$841,500	\$8,000	0.96%
Debt Service							
Stp2 Ph. 2A Bond Princ.	501-000-700-3000	\$186,654	\$189,935	\$190,000	\$193,300	\$3,365	1.77%
Stp2 Ph. 2A Bond Interest	501-000-700-3100	\$50,548	\$47,247	\$47,200	\$43,900	-\$3,347	-7.08%
Total Debt Service:		\$237,202	\$237,182	\$237,200	\$237,200	\$18	0.01%
Capital							
Purchase - Equipment	501-000-800-1500	\$5,048	\$10,000	\$15,000	\$10,000	\$0	0.00%
Purchase - Building/Property	501-000-800-2000	\$0	\$15,000	\$15,000	\$15,000	\$0	0.00%
Purchase - System	501-000-800-3000	\$1,133,764	\$910,000	\$600,000	\$950,000	\$40,000	4.40%
Purchase - System Engineering	501-000-800-3100	\$67,447	\$10,000	\$10,000	\$10,000	\$0	0.00%
Purchase - System Legal	501-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Capital:		\$1,206,259	\$945,000	\$640,000	\$985,000	\$40,000	4.23%
Other Financing Uses							
Transfer To Water	501-000-950-1500	\$9,033	\$5,250	\$5,000	\$5,000	-\$250	-4.76%
Transfer To Merf	501-000-950-1800	\$158,000	\$123,000	\$123,000	\$123,000	\$0	0.00%
Transfer To Building Mtnce. Fund	501-000-950-1900	\$94,783	\$25,403	\$25,400	\$25,400	-\$3	-0.01%
Transfer To Cap Repl Fund	501-000-950-2100	\$0	\$135,726	\$135,700	\$135,700	-\$26	-0.02%
Transfer To Soc. Sec./Mc	501-000-950-4900	\$52,000	\$54,000	\$54,000	\$58,000	\$4,000	7.41%
Transfer To Imrf	501-000-950-5000	\$22,500	\$20,000	\$20,000	\$22,500	\$2,500	12.50%
Transfer To Stp2 - Phase 2B	501-000-950-5700	\$33,865	\$200,000	\$90,500	\$200,000	\$0	0.00%
Transfer To City Hall	501-000-950-6000	\$13,479	\$13,700	\$6,200	\$8,000	-\$5,700	-41.61%
Total Other Financing Uses:		\$383,660	\$577,079	\$459,800	\$577,600	\$521	0.09%
Total Sewer Fund Expenditures		\$3,287,840	\$3,527,861	\$2,851,000	\$3,625,900	\$98,039	2.78%
Revenue over (under) Expenditures		\$179,243	-\$256,320	\$671,400	-\$51,200		

FY2026 Projected Fund Balance

\$6,293,927

Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
Sewer Fund - Fund 501							

	Sewer Fund	Sewer Sub. Dev.	Sewer Conn.
Bal. 5/1/2025	\$5,673,727	\$227,256	\$955,801
Projected FY24-25	\$671,400	\$89,200	-\$172,300
Proposed FY25-26	-\$51,200	\$35,000	-\$127,500
Est. Bal. 4/30/2026	\$6,293,927	\$351,456	\$656,001

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Sewer Subdivision Development Fee	501-501	Subdivision Development Fees	501-501-370-5100	\$0	\$28,000	\$82,000	\$30,000	\$2,000	7.1%
		Interest Revenue	501-501-380-1000	\$6,359	\$5,000	\$7,200	\$5,000	\$0	0.0%
				\$6,359	\$33,000	\$89,200	\$35,000	\$2,000	6.1%
		Purch. Bldg/Prop - Sub Dev Fees	501-501-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch. Sys. - Sub. Dev. Fees	501-501-800-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch. Eng. - Sub. Dev. Fees	501-501-800-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures **\$33,000** **\$89,200** **\$35,000**

FY2026 Projected Fund Balance **\$351,456**

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Sewer Connection Fee	501-502	Sewer Connection Fees	501-502-370-5000	\$99,295	\$166,000	\$120,000	\$172,000	\$6,000	3.6%
		Interest Revenue	501-502-380-1000	\$39,890	\$27,000	\$42,000	\$35,000	\$8,000	29.6%
				\$139,185	\$193,000	\$162,000	\$207,000	\$14,000	7.3%
		Purch. Sys. - Conn. Fees	501-502-800-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch. Eng. - Conn. Fees	501-502-800-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer to Sewer	501-502-950-5000	\$47,436	\$47,436	\$47,500	\$47,500	\$64	0.1%
		Transfer to Sewer P & I 2009	501-502-950-5300	\$287,640	\$289,946	\$286,800	\$287,000	-\$2,946	-1.0%
				\$335,076	\$337,382	\$334,300	\$334,500	-\$2,882	-0.9%

Revenue over (under) Expenditures -\$144,382 -\$172,300 -\$127,500

FY2026 Projected Fund Balance \$656,001

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
STP2 Exp., Phase 2B	516	Interest Revenue	516-000-380-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Sewer O&M - Ph2B	516-512-390-5000	\$33,865	\$200,000	\$90,500	\$200,000	\$0	\$0
				\$33,865	\$200,000	\$90,500	\$200,000	\$0	\$0
		Professional Fees	516-512-530-4000	\$1,081	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Expense	516-512-910-9000	\$365	\$0	\$500	\$0	\$0	#DIV/0!
		Purch System Property - Stp2 Ph2B	516-512-800-2000	\$0	\$50,000	\$0	\$50,000	\$0	0.0%
		Purch System Eng - Stp2 Ph2B	516-512-800-3100	\$40,847	\$150,000	\$90,000	\$150,000	\$0	0.0%
				\$42,293	\$200,000	\$90,500	\$200,000	\$0	0.0%

Revenue over (under) Expenditures \$0 \$0 \$0

FY2026 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Sewer Bond Princ. & Int. Stp09	517	Interest Revenue	517-000-380-1000	\$2,556	\$2,500	\$2,700	\$2,500	\$0	0.0%
		Trsf. From Sewer O & M	517-000-390-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Sewer Conn. Fees	517-000-390-2100	\$287,640	\$286,946	\$286,800	\$287,000	\$54	0.0%
				\$290,196	\$289,446	\$289,500	\$289,500	\$54	0.0%
		Sewer Bond Principal 2009	517-000-700-1100	\$289,446	\$289,446	\$289,500	\$289,500	\$54	0.0%
		Sewer Bond Interest 2009	517-000-700-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$289,446	\$289,446	\$289,500	\$289,500	\$54	0.0%

Revenue over (under) Expenditures \$750 \$0 \$0 \$0

FY2026 Projected Fund Balance \$146,000

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Sewer Bond Reserve Fund - 2009 IEPA Loan	514	Interest Revenue	514-000-380-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. From Sewer	514-000-390-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Connection Fees	514-000-950-1200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf To Sewer	514-000-950-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures \$0 \$0 \$0

FY2026 Projected Fund Balance \$289,446

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Sewer Bond Depr. Fund - 2009 IEPA Loan	515	Interest Revenue	515-000-380-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. From Sewer	515-000-390-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Connection Fees	515-000-950-1200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf To Sewer	515-000-950-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures \$0 \$0 \$0

FY2026 Projected Fund Balance \$521,553