City of Pekin

SPECIAL CITY COUNCIL MEETING
MONDAY, APRIL 21, 2025
5:00 PM

1. Pledge of Allegiance

2. Call to Order

3. Approve Agenda

4. Public Input

5. New Business

5.1. Resolution No. 264-24/25 Approving a Cost of Living Adjustment for Non-Union Employees in the FY26 Budget

5.2. Resolution No. 271-24/25 Approving an Agreement with iWorQ Systems, Inc. for TextMyGov and Fleet Management Applications

5.3. Resolution No. 272-24/25 Approving an Increase in the City Manager's Base Salary Effective Retroactively to May 1, 2024

5.4. Ordinance No. 4290-24/25 Amending Pekin City Code Chapter 7 Taxation, to Modify the Utility Tax Provisions for Natural Gas per Ameren's Request

5.5. Ordinance No. 4291-24/25 Approving the Fiscal Year 2025-2026 Annual Budget

5.6. Ordinance No. 4293-24/25 Approving a Pekin Court Street Tax Increment Financing (TIF) District Redevelopment Agreement with Dennis and Shari Ragland

6. Any Other Business To Come Before The Council

7. Executive Session 5 ILCS 120/2 (c) 1. The Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body

8. Adjourn

REQUEST FOR COUNCIL ACTION

Agenda Date: April 21, 2025
To: Members of the City Council
From: Eric Dubrowski, Finance Director

AGENDA ITEM: Resolution No. 264-24/25 Approving a Cost of Living Adjustment for Non-Union Employees in the FY26 Budget

DESCRIPTION: Policy No. 24-20/21 (passed 22/2/21) that calls for Council approval of any cost of living adjustment (COLA) for non-union employees by April 30th of each year, before the start of the City's next fiscal year budget. Staff is proposing a 3.0% COLA increase for FY 2026. While the City's budget is under pressure, it is still imperative to maintain competitive pay and benefits to avoid the much more damaging effect of losing skilled employees. COLAs are increases in compensation intended to help employees maintain the value of their compensation against inflation. These increases are not viewed as merit increases based on performance but should be considered a way to maintain our employees' earning power. Merit increases will be considered by management on a case-by-case basis.

Each percent of a COLA increase for the non-represented employees equates to approximately $41,367. A 3% COLA equates to $124,100.

Past COLAs, inflation rates, and social security increases are shown below:

Year	**City COLA Approved**	**Inflation Rate** (BLS.gov, Midwest B/C)	**Social Security Increase** (SSA.gov)
2025	3% (Proposed)	3.0% (Through February 2025)	2.5%
2024	3%	2.4%	3.2%
2023	2.5%	3.9%	8.7%
2022	3%	8.1%	5.9%
2021	1.09%	5.4%	1.3%
2020		0.9%	1.6%
2019		1.5%	2.8%

Also, for comparative purposes, for FY25 the Police contract (passed in 2025) awards 3%, the Fire contract (passed in 2021) awards 2.5%, and the Teamster - Street (as ratified by the Union) awards 3%.

FINANCIAL IMPACT:

Notes: The total cost to the budget for FY 2026 for 3% COLA is approximately $124,100.	
REVIEWED BY:	
Eric Dubrowski, Finance Director	Approved - 4/16/2025
Jim Vasselli, City Attorney	Approved - 4/17/2025
John Dossey, City Manager	Approved - 4/17/2025
Sue McMillan, City Clerk	Final Approval - 4/18/2025

Resolution No. 264-24/25 Approving a Cost of Living Adjustment for Non-Union Employees in the FY26 Budget

WHEREAS, the City Council adopted Policy No 24-20/21 that calls for Council approval of any cost of living adjustment (COLA) for non-union employees by April 30th of each year, before the start of the City's next fiscal year budget; and

WHEREAS, COLAs are increases to base salary to counteract the effects of inflation; and

WHEREAS, the Consumer Price Index or CPI, annual Social Security Administration adjustments, and other factors indicate inflation as experienced by consumers in their day-to-day living expenses; and

WHEREAS, based on a comparative analysis of changes in inflation, the City Council finds it in the best interest of the City to adopt a COLA for non-union employees for Fiscal Year 2025-2026 at rate of 3.0%.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The City Council adopts and approves a 3.0% COLA for non-union employee wages for Fiscal Year 2025-2026.

RESULT:	**(0 TO 0)**
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	

ADOPTED AND APPROVED at a Special meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

_____
Mayor

ATTEST:

_____
City Clerk

CITY OF Pekin ILLINOIS

REQUEST FOR COUNCIL ACTION

Agenda Date: April 21, 2025
To: Members of the City Council
From: John Dossey, City Manager

AGENDA ITEM: Resolution No. 271-24/25 Approving an Agreement with iWorQ Systems, Inc. for TextMyGov and Fleet Management Applications

DESCRIPTION: Currently, the street department utilizes a software package called IWorq where staff input information from complaints such as potholes, or other street and sewer issues that need attention. We have been using this software for a couple of years. However, we do not use it to its full capacity. IWorq advised that they have another module that works with their software that allows the public to communicate directly with the street department called TextMyGov. In essence, a citizen can self-report a pothole or other public works issue via a text message that autopopulates a work order. At the back end, the staff will see the work order on an IPad, and when the work is completed they can close the ticket. The public can see the status, or are alerted as to the status of the request once the work is completed and the ticket is closed out. Further, this software is integrated into IPAWS, which stands for Integrated Public Alert and Warning Systems. This is a FEMA emergency management tool for notifying the public of emergency-related events such as a weather alert or warning or other emergency-related matters. Currently, the city is not IPAWS certified. However, Chief Reeise is working on achieving that for us. We can still utilize this tool while in the process. Also, the fleet services have demoed the fleet manager, which is another module that IWorq has available. VMF have asked to move to this IWorq version as it provides them with more ability to make notes on vehicles and is easier to use. It will also integrate with our fuel master system to track information and provide more information on vehicles.

This is also an opportunity for us to move from many different software packages, and utilize one package. Currently, our fleet manager is part of the Tyler Technology package that handles the routing software for our school buses. The fleet manager was an option they had, but it is not their wheelhouse. Staff did speak with Tyler, and they are willing to exclude the fleet manager's portion of their billing, which is currently $8900. This is about a net-zero change to remove from Tyler and add to IWorq. NIXLE would not be renewed, which would eliminate $5,000. Nixle would be replaced with the IPaws and the TextMyGov. There is about a $4500 difference in this package, but it handles more engagement with the community as well as other alerts we currently do not have the ability to use with Nixle.

The overall cost annually will be approximately $31,500 for the total package. The chart below shows the additional costs and the break down.

	New	Old	
IWorq Current Module	$13,000	$13,000	This is current module we have
Text My Gov	$9,500		The new add on
Fleet Management	$9,000		New add on replacing Tyler

Deduct Tyler	$8,900	Remove from current payment
Deduct Nixle	$5,000	Will not renew
Total new package after deduction of Tyler and Nixle		$4,600
Total overall	$31,500 $26,900	

Staff is recommending approval

FINANCIAL IMPACT:
Requested Amount: $31,500
Line Item: 100-009-538000
Category: Contractual Services
Line Item Budgeted Amount: $885,000 (FY 26)
Line Item Remaining Funds: $885,000 (FY 26)
Notes: This will be charged to IT, however once usage is determined some of the costs will be allocated/reimbursed by other funds (VMF, sewer, etc.)
Award Type: Sole source

REVIEWED BY:

Robert Grogan, Finance Consultant	Approved - 4/17/2025
Eric Dubrowski, Finance Director	Approved - 4/17/2025
Jim Vasselli, City Attorney	Approved - 4/17/2025
John Dossey, City Manager	Approved - 4/18/2025
Sue McMillan, City Clerk	Final Approval - 4/18/2025

Resolution No. 271-24/25 Approving an Agreement with iWorQ Systems, Inc. for TextMyGov and Fleet Management Applications

WHEREAS, the City of Pekin, Illinois (the "City") is a home rule form of government with the power to enter into contracts; and

WHEREAS, the City seeks to enhance communication between the public and the Street Department through the addition of the IWorq TextMyGov module, allowing residents to submit reports of potholes, street damage, or other public works issues via text message, thereby improving efficiency and transparency; and

WHEREAS, the TextMyGov module also integrates with the Integrated Public Alert and Warning System (IPAWS), a Federal Emergency Management Agency (FEMA) platform to enhance public safety notifications; and

WHEREAS, the City Council finds that the procurement and use of these additional software modules will promote public health, safety, and welfare by improving City services, transparency, and operational efficiency; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The Mayor and City Clerk are hereby authorized to execute a contract with IWorq Systems, Inc., for the procurement and use of the TextMyGov and Fleet Manager software modules, together with any ancillary agreements necessary to carry out the intent of this Ordinance, in substantially the form presented to the City Council, subject to final review and approval by the City Attorney.

Section 3. The City Manager, or his designee, is authorized to undertake all necessary actions and execute all necessary documents to effectuate the implementation of the TextMyGov and Fleet Manager modules, including but not limited to authorizing expenditures as provided
for in the City's approved budget.

Section 4. If any provision of this Ordinance is found to be invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining provisions, which shall remain in full force and effect.

Section 5. This Ordinance shall be in full force and effect from and after its passage, approval, and publication as provided by law.

RESULT:	**(0 TO 0)**
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None

ABSTAIN:	None
ABSENT:	

ADOPTED AND APPROVED at a Special meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

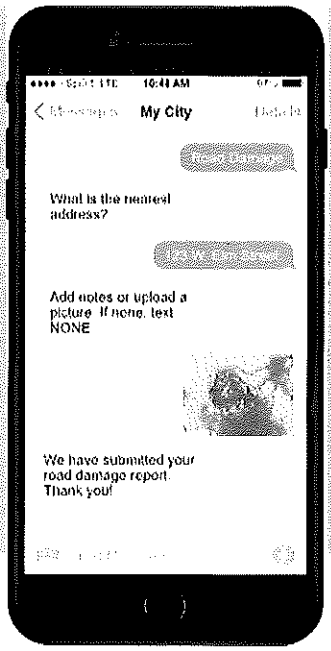
_____
Mayor

ATTEST:

_____
City Clerk

TextMyGov

TextMyGov
P.O. Box 3784
Logan, Utah 84323
435-787-7222



Partnership Agreement

Introducing TextMyGov

TextMyGov was developed to open lines of communication with local government agencies and citizens. The system works 24 hours a day and easily connects with your website and other communication methods.

Using the regular messaging app on any smartphone, the smart texting technology allows the citizen to ask questions and get immediate responses, find links to information on the agency's website, address problems, report any issues and upload photos.

According to the Pew Research Center, ***97% of smartphone owners text regularly.***

The technology analysts at Compuware reported ***that 80 to 90% of all downloaded apps are only used once and then eventually deleted*** by users.

TextMyGov Solutions:

Communicate, Engage, Boost Website Traffic, Track, and Work

Communicate

TextMyGov uses smart texting technology to communicate with citizens. Local government agencies can answer questions, send links to their website, and provide details on garbage pickup, utility payments, city news, events, office hours, just to name a few.

Engage

TextMyGov uses smart texting technology to engage with citizens. Citizens can easily report issues to any department, such as potholes, drainage problems, tall grass, junk cars. The issue reporting function can be customized for each department and their most commonly reported items. Agencies can engage citizens and ask specific guided questions regarding location, address, street name, and more. If your goal is to engage with citizens and get smart valuable data- You need TextMyGov.

Boost Website Traffic

TextMyGov uses smart texting technology to maximize a city's website. Citizens can text in keywords like festival, parking, ticketing, meeting, sporting event, etc. The smart texting technology can answer the question or send a link from the city's website with additional information. Local government agencies spend thousands of dollars each year on their website. TextMyGov is the best way to benefit from that investment. If your goal is to benefit from your website investment- You need TextMyGov.

Track

TextMyGov uses smart texting technology to track and record all the information that is sent in. Agencies can track the cell phone number, date, and time of every request. If your agency wants to be compliant with FOIA- You need TextMyGov.

Work

Smart texting uses detailed information to track a citizen's request or create a work order. Work orders and requests can be generated and completed. Smart texting allows you to easily collect information like name, location, street address, and allows the user to upload a photo. If your agency wants to track real requests and real work orders submitted by a real cell phone number- You need TextMyGov.

Implementation

Getting Started

- After the execution of the basic service agreement, a project manager will be assigned to assist the client through implementation. A local phone number will be obtained for use with TextMyGov.

Configuration

- The project manager will work with the client to customize interactive responses, create automation flows, and keyword lists. Training will be provided on how to quickly create and edit data.

Media Kit

- Advertising materials will be provided to the client, including an infographic for the website and downloadable flyer for social media and other communication methods used by the agency.

Unlimited Training and Support

- After initial implementation and training, unlimited on-going support is included. Our experts are available M-F 6am-5pm MST.

Subscription Cost Breakdown

This quote represents a subscription to TextMyGov with an annual recurring charge for a period of 3 Year(s). The agreement is set to automatically renew on the date of this agreement, after the initial term. See below for package price and other details.

Terms and conditions can be printed and attached as Exhibit A or viewed at www.TextMyGov.com/terms

Prepared for:
Pekin, IL
111 S Capital St.
Pekin, Illinois 61554

Prepared by:
Jacob Passey
TextMyGov
P.O. Box 3784
Logan, UT 84323
jpassey@textmygov.com

Package	Package Price	Billing
TextMyGov	$9,500.00	Annual
IPAWS Integration		Annual
Package includes: • TextMyGov Web-Based Software • Local Phone Number • Short Codes Number (for outgoing messages) • Unlimited Users • Unlimited Departments • Unlimited Support for Every User • 10 GB Managed online data storage • 200,000 Text Messages Per Year • Enhanced Media & Care Package TextMyGov Database		
Implementation/Setup Fee	~~$500.00~~ Waived	One Time
Total (First Year)	$9,500.00	
Total (Ongoing)	$9,500.00	

Notes

1. This is a Three-Year Agreement. Prior to the expiration of the initial three-year term, either party may terminate this Agreement by providing the other party with a sixty (60) days written notice prior to the agreement signature date. Should Customer terminate the agreement the remaining balance will immediately become due. This agreement shall automatically renew for successive one (1) year terms unless either party provides notice

of termination or non-renewal no less than sixty (60) days prior to expiration of the then-current term.

2. TextMyGov will be invoiced on an annual basis. Invoices will be sent by mail and email to the addresses listed on the Agreement Confirmation page of this agreement. Terms are net 30 days from the date of the invoice.
3. Customer is required to put TextMyGov widget on the Agency's Web Home Page. See below for details on the widget clause.
4. This agreement and pricing were provided at the customer's request and are good for 30 days.
5. Customer is required to provide copy of W-9.
6. Contract must be signed by April 30th, 2025 for discounts to be applied.

Additional Services

TextMyGov provides additional applications and services that can be purchased as part of the TextMyGov solution. These can be added to the customer's annual* cost, upon request.

Enhanced Media & Care Package - Marketing materials and expert implementation to promote and optimize TextMyGov, see us here for additional information - https://textmygov.com/enhanced-media-care/ **Our marketing team invests significant time and effort into creating a personalized media kit for your Agency, designed to enhance your Agencies presence and reach. As part of our agreement, we request that you post the material provided on your social media channels to maximize its effectiveness and ensure the best possible outcomes for the service.* *Marketing flyers, and materials produced by the company will reflect the colors, fonts, and logos of Text My Gov.*	Pricing based on population	Annual
Additional Storage - Each unit of storage contains an additional 100 GB.	$250	Annual
Additional text messages - Additional text messages can be purchased at any time. ($750 for 100,000), ($550 for 50,000), ($300 for 25,000)	Price based on amount of text messages	Annual
Database • Database of your local residence to improve citizen engagement. • Database might have been quoted in the original quote. See your package breakdown for details.	Price is based on population. See Account Executive for details.	

Agreement Confirmation

Implementation Team Information

Name:

Title:

Email:

Office Phone:

Cell Phone (Required):

Secondary Implementation Team Information

Name:

Title:

Email:

Office Phone:

Cell Phone (Required):

Billing Information

(Invoices for the amount will be sent two weeks after signature with net 30 days. Invoices will be sent from an iWorQ email address)

Billing Contact Name:

Title:

Email:

Office Phone:

Address:

(Please attach copy of W-9)

Agreement Signature

Name:

Title:

Date (Subscription Start):

Signature:

Widget Contact

Name:

Title:

Email:

Office Phone:

Cell Phone (Required):

*This person is responsible for placing the TextMyGov Widget (see options- https://support.textmygov.com/widget/) on the agency's website within 60 days of the agreement signature. The TextMyGov widget will remain on the agency's website for the duration of the agreement. If the widget is not placed on the City/County website within 60 days, the Agency agrees to pay an additional $1,000 towards setup costs (this is to cover TextMyGov's time).

Twilio Contact Authorization

Twilio Authorized Contacts

Employee Name (1):

Email:

Business Title:

Job Position:

Phone Number:

Employee Name (2):

Email:

Business Title:

Job Position:

Phone Number:

☐ *I confirm that my nominated authorized representatives agree to be contacted by Twilio.*

***Twilio contact can be the same as the implementation contact. Twilio requires us to have two authorized contacts. They rarely reach out, but if there are any support questions, they require these contacts. ***

IWORQ SERVICE AGREEMENT
For iWorQ applications and services

Pekin, IL here after known as ("Customer"), enters into THIS SERVICE AGREEMENT ("Agreement") with iWorQ Systems Inc. ("iWorQ") with its principal place of business 1125 West 400 North, Suite 102, Logan, Utah 84321.

1. SOFTWARE AS A SERVICE (SaaS) TERMS OF ACCESS:

iWorQ grants Customer a non-exclusive, non-transferable limited access to use iWorQ service(s), application(s) on iWorQ's authorized website for the fee(s) and terms listed in Appendix A. This agreement will govern all application(s) and service(s) listed in the Appendix A.

2. CUSTOMER RESPONSIBILITY:

Customer acknowledges that they are receiving only a limited subscription to use the application(s), service(s), and related documentation, if any, and shall obtain no titles, ownership nor any rights in or to the application(s), service(s), and related documentation, all of which title and rights shall remain with iWorQ. Customer shall not permit any user to reproduce, copy, or reverse engineer any of the application(s), service(s) and related documentation. iWorQ is not responsible for the content entered into iWorQ's database or uploaded as a document or image.

3. TRAINING AND IMPLEMENTATION:

Customer agrees to provide the time, resources, and personnel to implement iWorQ's service(s) and application(s). iWorQ will assign a senior account manager and an account management team to implement service(s) and application(s). Typical implementation will take less than 60 days. iWorQ account managers will call twice per week, provide remote training once per week, and send weekly summary emails to the customer implementation team. iWorQ can provide project management and implementation documents upon request. iWorQ will do ONE import of the Customer's data. This import consists of importing data, sent by the Customer, in an electronic relational database format. Acquisition of data is the responsibility of the client; iWorQ will not be involved in negotiation for data with third parties.

Customer must have clear ownership of all forms, letters, inspections, checklists, and data sent to iWorQ.

4. CUSTOMER DATA:

Customer can run reports and export data from iWorQ application(s) at any time.

Customer can pay iWorQ for additional data management services(s), onsite backups application(s) and other service(s).

Data upload and storage is provided to every customer. This includes uploading files up to 25MB and 100GB of managed data storage on AWS GovCloud. Additional upload file sizes and managed data storage sizes can be provided based on the application(s) and service(s) listed in Appendix A.

Customers can upload and store images with personal information like driver's license, and more. This data can be used by the customer to complete the permitting, licensing, or code enforcement processes. Customer understands that the data must be uploaded and stored in the sensitive data upload section of the iWorQ software for access and security purposes.

IWorQ is not responsible for: (1) For the content entered into iWorQ's database, (2) For images or documents scanned locally and uploaded by the iWorQ users, (3) For documents or images uploaded by citizen over the web, and (4) For data sent to the Customer by iWorQ.

5. CUSTOMER SUPPORT:

Customer support and training are FREE and available Monday-Friday, from 6:00 A.M. to 5:00 P.M. MST, for any authorized user with a login. iWorQ provides unlimited remote Customer training (through webinars), phone support, help files, and documentation. Basic support requests are typically handled the same day. iWorQ provides "Service NOT Software".

6. BILLING:

iWorQ will invoice Customer on an annual basis. iWorQ will send invoices by mail and by email to the address(s) listed in Appendix A. Terms of the invoice are net 30 days from the date of the invoice. Any billing changes will require that a new Service(s) Agreement be signed by the Customer.

Any additional costs imposed by the Customer including business licenses, fees, or taxes will be added to the Customer's invoice yearly. Support and services fees may increase in subsequent years but will increase no more than 5% per year.

Customer pricing is based on a 3 Year Term and reflects a discounted annual price. Changes to the Term or the Termination Policy (Section 7. Termination:), will affect the annual pricing and could double your annual cost. Customer reserves the right to pay the 3 Year Term upfront to secure discounted annual pricing

7. TERMINATION:

Either party may terminate this agreement after the initial 3-Year Term, without cause if the terminating party gives the other party sixty (60) days written notice. Should the Customer terminate any part of the application(s) and or service(s) the remaining balance will immediately become due. Should the Customer terminate any part of the application(s) and or service(s) a new Service(s) Agreement will need to be signed. Upon expiration of the Initial Term, this Agreement shall automatically be renewed for successive one (1) year terms unless either party provides notice of termination or non-renewal no less than sixty (60) days prior to expiration of the then-current term.

Upon termination of this Agreement, iWorQ will discontinue all application(s) and or service(s); iWorQ will provide customer with an electronic copy of all of Customer's data, if requested by the Customer (within 3-5 business days).

During the term of the Agreement, the Customer may request a copy of all of Customer's data, which shall be provided to Customer for a cost of no more than $2500 per copy. Please note, if the Customer is not in compliance with the material terms and conditions of this Agreement, iWorQ will not be required to provide Customer with the data.

8. ACCEPTABLE USE:

Customer represents and warrants that the application(s) and service(s) will only be used for lawful purposes, in a manner allowed by law, and in accordance with reasonable operating rules, and policies, terms and procedures. iWorQ may restrict access to users upon misuse of application(s) and service(s).

9. MISCELLANEOUS PROVISIONS:

This Agreement will be governed by and construed in accordance with the laws of the State of Utah. Customer recognizes that iWorQ Systems is a software company located in Utah. Any changes to this section, including changes to the Venue or Forum, will be subject to an increase in their annual pricing.

iWorQ

10. CUSTOMER IMPLEMENTATION INFORMATION:

Primary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

Secondary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

Portal Setup Contact (if applicable) _____ Title _____

Office Phone _____ Cell _____

Email _____ Signature _____

(This person is responsible for placing the iWorQ Portal Link being placed on the agency's website within 90 days of the agreement signature. The iWorQ Portal Link will remain on agencies website for the entire Term of the agreement. If the iWorQ Portal Link is not placed on the city website within 90 days, the Agency agrees to pay an additional $1,000 dollars towards setup costs (this is to cover iWorQ's time).

11. CUSTOMER BILLING INFORMATION:

Billing Contact _____ Title _____

Billing Address: _____

Office Phone _____ Cell _____

Email _____

PO# _____ (if required) Tax Exempt ID # _____

12. ACCEPTANCE:

The effective date of this Agreement is listed below. Authorized representatives of Customer and iWorQ have read the Agreement and agree and accept all the terms.

Signature _____ Effective Date: _____

Printed Name _____

Title _____

Office Number _____

iWorQ

Cell Number _____

\\

iWorQ Service(s) Agreement
APPENDIX A

iWorQ

iWorQ Price Proposal

Pekin, IL	Population- 31448
111 S Capitol St, Pekin, Illinois 61554, USA	Prepared by: Connor Peterson

Annual Subscription Fees

Application(s) and Service(s)	Package Price	Billing
Fleet Management Package Includes: *Fleet Management *Work Order Dashboard *Internal Fleet Request *Nexpart United Integration Fleet Management: -Available on any computer, tablet, or mobile device using Chrome Browser -Fuel log tracking and uploads with a CSV or TXT file -Work orders for employee cost, inventory, and purchase order tracking -Manage and maintain a maintenance schedule -Inventory management – having the capability to track and maintain parts you keep on hand -Configurable dashboard, fields, and reports Fleet Request: -Mechanics/Employees have the ability to put in a vehicle maintenance request through the portal. -Web form/Link for mechanics/employees. -Search ability for mechanics/employees for previous maintenance requests. -Ability to create work orders from the vehicle maintenance requests. -Configure reports from maintenance requests. -Includes Sensitive File Uploads (if needed)	~~$11,000.00~~ $9,000.00	~~Annual~~ Annual

Subscription Fee Total (This amount will be invoiced each year)	**$9,000.00**	Annual

One-Time Setup, GIS integration, and Data Conversion Fees

Service(s)	Package Price	Billing
Implementation and Setup cost year 1	~~$500.00~~ $0.00	~~Year One~~ Year One
Up to 5 hours of GIS integration and data conversion	Included	Year One
Data Conversion	Included	Year One

Grand Total Due Year 1	$9,000.00	Year One Total

NOTES AND SERVICE DESCRIPTION

I. Invoice for the (Annual Subscription Fee Total + One-Time Total) will be sent out 2 weeks after signature and Effective Date

II. This subscription Fee and Agreement have been provided at the Customer's request and is valid for 25 days

III. This cost proposal cannot be disclosed or used to compete with other companies.

IV. Contract must be signed and returned by April 30th, 2025 for discounts to be applied.

REQUEST FOR COUNCIL ACTION

Agenda Date: April 21, 2025
To: Members of the City Council
From: Jim Vasselli, City Attorney

AGENDA ITEM: Resolution No. 272-24/25 Approving an Increase in the City Manager's Base Salary Effective Retroactively to May 1, 2024

DESCRIPTION: After a performance evaluation for the FY2024 year (attached confidently for City Council to see), City Council is considering a merit increase to City Manager Dossey's base salary retroactive back to May 1, 2024. Mr. Dossey's current base salary is $175,100. The proposed merit increase as directed by the Mayor is a 2.5% increase to $179,477.50. Any COLA increase approved by the Council in the FY26 budget would also apply to Mr. Dossey's salary per his employment agreement.

Council will have future discission regarding Mr. Dossey's performance evaluation for the FY2025 year, which may or may not result in a merit increase effective May 1, 2025.

FINANCIAL IMPACT:
Approval of this merit increase would add $4.377.50 to the City's expenses, which is accounted for in the FY2026 proposed budget along with the 3% COLA for non-union staff.

REVIEWED BY:

Eric Dubrowski, Finance Director	Approved - 4/17/2025
Jim Vasselli, City Attorney	Approved - 4/17/2025
Sue McMillan, City Clerk	Final Approval - 4/18/2025

Resolution No. 272-24/25 Approving an Increase in the City Manager's Base Salary Effective Retroactively to May 1, 2024

WHEREAS, the City of Pekin (the "City") City Council approved Resolution No. 43-23/24 Appointing City Manager and Approving Employment Agreement with John Dossey (the "Employment Agreement"); and

WHEREAS, Section 6 of the Employment Agreement sets the city manager's base salary and allows for merit increases and annual cost of living adjustments; and

WHEREAS, the City Council finds after a performance evaluation that the city manager is deserving of a merit increase in salary effective retroactively as of May 1, 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The city manager's base salary shall be $179,477.50 effective retroactively as of May 1, 2024.

RESULT:	**(0 TO 0)**
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	

ADOPTED AND APPROVED at a Special meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

_____
Mayor

ATTEST:

_____
City Clerk

REQUEST FOR COUNCIL ACTION

Agenda Date: April 21, 2025
To: Members of the City Council
From: Joshua Wray, Economic Development Director

AGENDA ITEM: Ordinance No. 4290-24/25 Amending Pekin City Code Chapter 7 Taxation, to Modify the Utility Tax Provisions for Natural Gas per Ameren's Request

DESCRIPTION: The City of Pekin previously enacted a utility tax against electric, gas, and water utility usage. In winter, staff noticed that gas tax receipts were not as high as projected, causing us to inquire with Ameren. The gas utility tax is set at 5% of the gross receipts of the gas utility bill intended to be applied to all types of gas customers. However, in discussion with Ameren, separate language is needed to implement a gas tax against charges for gas customers that get their supply from outside Illinois. Staff argued that the current language includes the 5% tax against all distribution of gas in Illinois regardless of where the supply comes from, but Ameren disagrees. Our options are to file suit against Ameren or amend the City Code to appease their wishes for different language. Given that other communities have enacted this same separate language, staff advises the best course of action is to change the City Code rather than waste time and money on fighting Ameren.

The added language enacts a "gas use tax" that applies to customers with gas supply from outside Illinois. This change will not affect the vast majority of residents and businesses in Pekin, but it will make it more fair to them since some gas customers in Pekin are currently not paying the tax (116 customers of 13,222 in Pekin). This gas use tax is proposed at $0.05 per therm, which is almost exactly 5% of what Ameren received in revenue in 2024 for this sector of natural gas service.

Staff recommends approval of this ordinance.

FINANCIAL IMPACT:
This change is projected to increase gas utility tax revenue by $1.5 million, but staff assumes the majority of that will be from one or two industrial gas customers, so we expect the utility tax cap to kick in, so projected net financial impact is a $250,000 increase to revenue, which is included in the FY26 proposed budget. The actual increase will depend on how many additional gas customers are taxed with this change and how much each of them use.

REVIEWED BY:

Eric Dubrowski, Finance Director	Approved - 4/16/2025
Jim Vasselli, City Attorney	Approved - 4/17/2025
John Dossey, City Manager	Approved - 4/17/2025
Sue McMillan, City Clerk	Final Approval - 4/18/2025

Ordinance No. 4290-24/25 Amending Pekin City Code Chapter 7 Taxation, to Modify the Utility Tax Provisions for Natural Gas per Ameren's Request

WHEREAS, the City of Pekin (the "City") previously enacted a gas utility tax imposed on all persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the City, and not for resale, at a rate of five percent of the gross receipts therefrom ("Gas Tax"); and

WHEREAS, Ameren Illinois ("Amerein") has advised that such Gas Tax does not apply to natrual gas purchased from suppliers other than Ameren regardless of its distribution by Ameren; and

WHEREAS, approximately 116 gas utility customers in Pekin purchase gas from suppliers other than Ameren and therefore do not pay the same Gas Tax as most gas utility customers in Pekin; and

WHEREAS, the City desires to enact a separate gas utility tax imposed on the use or consumption of natural gas within the corporate limits without double-taxing gas purchases ("Gas Use Tax"); and

WHEREAS, the City is a home rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; and

WHEREAS, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the City Council finds it necessary and desirable to amend its ordinances regarding taxation by creating a municipal gas use tax.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. Pekin City Code Chapter 7 Taxation is hereby amended as follows (additions indicated with underline and deletions indicated with ~~strikethrough~~):

Sec. 7-1-10. Gas utility tax.

Sec. 7-1-11. Gas use tax.

(a) *Definitions*.

Department means the Finance Department of the City of Pekin.

Person means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint

adventure, corporation, limited liability company, municipal corporation or political subdivision of this state; or a receiver, trustee, conservator or other representative appointed by order of any court.

Person maintaining a place of business in this state means any person having or maintaining within the State of Illinois, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent, or other representative operating within the State of Illinois under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in the State of Illinois, permanently or temporarily, or whether such person, subsidiary or other affiliate is licensed or qualified to do business in the State of Illinois.

Public Utility means a public utility as defined in Section 3-105 of the Public Utilities Act, as amended (220 ILCS 5).

Purchaser means any Person who purchases gas in a Sale at Retail.

Retailer means any Person engaged in the business of distributing, supplying, furnishing, or selling gas.

Sale at Retail means any sale of gas by a retailer to a Person for use or consumption, and not for resale.

Tax collector means the person delivering electricity to the purchaser.

(b) *Tax* Imposed. Except as otherwise provided by this Chapter, a tax is imposed on the privilege of using or consuming gas in the City that is purchased, regardless of where or from whom it is purchased, in a Sale at Retail at the rate of five cents ($0.05) per therm. The ultimate incidence of and liability for payment of the tax is on the Purchaser. Nothing in this Chapter shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting gas or upon any person, business or activity which under the Constitution of the United States or the Constitution of State of Illinois, may not be made the subject of taxation by the City.

(c) *Tax is additional*. The taxes enumerated in this section shall be in addition to the payment of money or value of products or services furnished to the City by the taxpayer as compensation for the use of its streets, alleys or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

(d) *Collection*. The tax imposed under this Section shall be paid by the purchaser and shall be collected from purchasers by the person maintaining a place of business in this state who delivers gas to such purchasers. This tax shall constitute a debt of the purchaser to the person who delivers the gas to the purchaser and is recoverable at the same time and in the same manner as the original charge for delivering the gas. Any tax required to be collected under this section, and any tax in fact collected, shall constitute a debt owed to the City by the person delivering the gas, provided, that the person delivering gas shall be allowed credit for such tax related to deliveries of gas, the charges for which are written off as uncollectible, and provided further, that if such charges are thereafter collected, the delivering person shall be obligated to remit such tax. The Mayor is authorized to enter into a contract for collection of the tax imposed by this Section with any public utility providing gas service in the City. The contract shall include and substantially conform with the following provisions:

(1) The public utility will collect the tax from purchasers as an independent contractor;
(2) The public utility will remit collected taxes to the Department more often than once each month;
(3) The public utility will be entitled to withhold from tax collections a service fee equal to three percent (3%) of the amounts collected and timely remitted to the Department;
(4) The public utility shall not be responsible to the City for any tax not actually collected from a retail purchaser; and
(5) Such additional terms as the parties may agree upon.

(e) *No double-taxation*. To prevent multiple taxation, the use of gas in the City by a Purchaser shall be exempt from the tax imposed by this Chapter if the gross receipts from the Sale at Retail of such gas to the Purchaser are properly subject to a tax imposed upon the seller of such gas pursuant to the City's gas utility tax, as amended from time to time set forth in Section 7-1-10 of the Pekin City Code and authorized pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2).

(f) *Tax and report transmittal*. Every Tax Collector shall transmit to the Department, for receipt by the Department no later than the last day of each calendar month, or the first business day thereafter if the last day is a weekend day or a federal holiday, a sum of money equal to the amount of gas use tax collected for the preceding calendar month, accompanied by a report upon forms prescribed by the Department, indicating the usage in therms the preceding calendar month, and such other information as the Department may require for enforcement of this Section.

(g) *Failure to file a return or remit tax*.
(1) Any person who fails to file a return when and as required under this Section shall pay to the City, in addition to the amount of tax required to be transmitted, a penalty of ten percent of the tax that such person is required to transmit to the City for each 30-day period that the return remains unfiled; provided, however, a 20 percent penalty shall be imposed for any fraudulent failure to file a return. Failure to file a return within three months after receiving notice of the delinquency of such return shall be deemed fraudulent failure to file a return. Failure to provide required supporting documentation along with the return shall be deemed a failure to file a return and may be subject to penalties pursuant to this Subsection.
(2) Any person who files a return at the time required by this Section but fails to transmit the tax proceeds, or any portion thereof to the City when due, shall pay to the City, in addition to the amount of tax required under this Section, a penalty of ten percent of the amount of tax not transmitted to the City for each 30-day period during which the tax remains unpaid; provided, however, the fraudulent failure to pay such tax shall result in a 20 percent penalty. Failure to pay taxes due within three months after receiving notice of the delinquency of such taxes shall be deemed fraudulent failure to pay such tax.
(3) In addition to any penalty for which provision is made in this Section, any amount of tax not transmitted when due shall bear interest at the rate of two percent per month, or fraction thereof, until fully transmitted.
(4) In addition to any of the previous penalties above set forth, any person who is required under this Section to file a return and to transmit the tax proceeds, but fails to do so in a timely manner, shall be ineligible for any reimbursement of funds from the City if they were in arrears at the time the event for which reimbursement is sought occurs; or if they have been in arrears for any amount of time, on two or more occasions in the previous preceding 12 months from when application for reimbursement was made.
(5) Any officer or employee of any corporation which is an owner subject to the provisions of this Section who has the control, supervision or responsibility of collecting tax proceeds, filing returns and transmitting collected tax proceeds of the tax imposed by this Section and who willfully fails to file such return or to transmit any tax proceeds so collected to the City shall be personally liable for any such amounts collected,

including interest and penalties thereof, if after proper proceedings for the collection of such amount such corporation is unable to pay such amounts to the City, and the personal liability of such officer or employee, as provided in this Section, shall survive dissolution of the corporation. For purposes of this Subsection, a person willfully fails to act if he takes any conscious and voluntary action intending not to perform any of his obligations hereunder, including, but not limited to, the utilizing of tax proceeds collected for the City to pay any other corporation obligations.

(h) *Exemptions*. None of the taxes authorized by this Section are imposed with respect to the following, and, as to any such, the provider shall not be required to collect any such taxes:

(1) The City and/or any transaction originating from any and all City-owned property.

(2) Any transaction to the extent to which such transaction may not, under the laws of the United States, be made the subject of taxation by the State of Illinois or any political subdivision thereof.

(i) *Enforcement of Collection*. Whenever any person shall fail to pay any tax as provided in this Section, the City Attorney shall, upon the request of the City Manager, bring or cause an action to enforce the payment of such tax on behalf of the City in any manner authorized by law or this Code.

(j) Proceeds of taxes and fines. All proceeds resulting from the imposition of the tax under this Section, including penalties, shall be paid into the Treasury of the City of Pekin, and shall be credited to and deposited in the corporate fund of the City.

(k) *Penalties*. Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with, or resisting or opposing the enforcement of any of the provisions of this Section, except when otherwise specifically provided herein, upon conviction thereof, shall be punished by a fine of not less than $250.00 nor more than $1,000.00 for the first offense, not less than $500.00 nor more than $2,000.00 for the second offense, not less than $1,000.00 nor more than $4,000.00 for the third offense, not less than $2,000.00 nor more than $5,000.00 for the fourth and each subsequent offense, or five times the amount of the tax imposed, whichever is higher, for a second or subsequent offense. Each day a violation continues or is allowed to continue after written notice thereof is provided by the City shall be considered a separate offense. The purpose of imposing the penalties provided for the violation of this Section is to ensure the integrity of the collection process established pursuant to this Section.

Sec. 7-1-~~11~~ 12. Electricity utility tax.

Sec. 7-1-~~12~~ 13. Water utility tax.

Sec. 7-1-~~13~~ 14. Utility tax rebate.

Section 3. The provisions of this Ordinance are hereby declared to be severable and should any provision of this Ordinance be determined to be in conflict with any law, statute or regulation, said provision shall be excluded and deemed inoperative and unenforceable. All other provisions shall remain unaffected, unimpaired, valid and in full force and effect.

Section 4. All past, present, and future acts and doings of the officials of the City that are in conformity with the purpose and intent of this Ordinance are hereby, in all respects, ratified, approved, authorized, and confirmed.

Section 5. All code provisions, ordinances, resolutions, rules and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

Section 6. This Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law.

Section 7. A full, true and complete copy of this Ordinance shall be published in pamphlet form or in a newspaper published and of general circulation within the City as provided by the Illinois Municipal Code, as amended.

RESULT:	**(0 TO 0)**
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	None

ADOPTED AND APPROVED at a Special meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

_____
Mayor

ATTEST:

_____
City Clerk

CITY OF Pekin ILLINOIS

REQUEST FOR COUNCIL ACTION

Agenda Date: April 21, 2025
To: Members of the City Council
From: John Dossey, City Manager

AGENDA ITEM: Ordinance No. 4291-24/25 Approving the Fiscal Year 2025-2026 Annual Budget

DESCRIPTION: The FY 2025-26 City of Pekin Budget establishes projected revenues and spending limits by Fund, Department, and Category. Supporting documents are also attached to show the general ledger accounts that make up the categories. Also included is the FY 2025-26 Capital Improvement Plan to outline the City's intended capital projects and their funding sources for the coming year. In addition to Budget limits on spending, individual expenditures are limited by the City's Procurement Policy. The Contingency category in the General Fund General Operations cannot be spent at any level without City Council approval per the proposed budget rules also included here.

The following changes from the City Council meeting on April 14, 2025, have been incorporated into the attached draft:

- Addition of revenue in the Sewer Fund from new leachate agreement with GFL-Clinton.
- Reduction of IMRF line item in the Motor Fuel Tax Fund.
- Removal of full-time training coordinator in the Bus Fund.
- Addition of revenue in the General Fund for foreclosed/vacant property registry fees.
- Correction of unemployment insurance expense - moved from General Fund to Insurance Fund.

FINANCIAL IMPACT:

REVIEWED BY:

Robert Grogan, Finance Consultant	Approved - 4/17/2025
Joshua Wray, Economic Development Director	Approved - 4/17/2025
Jim Vasselli, City Attorney	Approved - 4/17/2025
Eric Dubrowski, Finance Director	Approved - 4/17/2025
John Dossey, City Manager	Approved - 4/17/2025
Sue McMillan, City Clerk	Final Approval - 4/18/2025

Ordinance No. 4291-24/25 Approving the Fiscal Year 2025-2026 Annual Budget

WHEREAS, the City of Pekin is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin has adopted the Budget System of authorizing expenditures in lieu of the appropriation process, as provided in 65 ILCS 5/8-2-9.1 – 9.10; and

WHEREAS, after due notice given, a public hearing was held before the City Council of the City of Pekin on April 14, 2025, for the purpose of considering the adoption of a budget ordinance; and

WHEREAS, the City Council of the City of Pekin has reviewed the proposed budget for fiscal year 2025–2026 and finds it to be in the best interests of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The Fiscal Year 2025-2026 Budget for the City of Pekin, attached hereto as Exhibit A, is hereby adopted and approved as presented. The Budget as adopted shall be in effect commencing May 1, 2025.

Section 3. This Ordinance is hereby ordered to be published in pamphlet form by the City Clerk and said Clerk is ordered to keep at least three (3) copies hereof available for public inspection in the future and in accordance with the Illinois Municipal Code.

Section 4. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 5. This Ordinance shall be in full force and effect from and after its passage, approval and ten (10) day period of publication in the manner provided by law.

RESULT:	**(0 TO 0)**
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	None

ADOPTED AND APPROVED at a Special meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

_____
Mayor

ATTEST:

_____
City Clerk

Recommended Budget Changes to FY 26 Proposed Budget

Rev/Exp	Account #	Description	Presented Amount	Increase / Decrease	Updated Amount	Rationale
Expense	100-001-569000	Other Contractual Services	8,600	25,000	33,600	Strategic Planning Requested by City Manager / City Council
Expense	100-005-569000	Other Contractual Service	50,000	(15,000)	35,000	Reduce HR other contractual services (50% of wage study paid in FY 25)
Expense	100-009-538000	Maintenance Agreements	870,000	15,000	885,000	Iwork software package
Revenue	100-032-499404	Sale of Equipment	30,000	(30,000)	-	No longer selling equipment (see two lines above)
Expense	100-032-587000	Machinery & Equipment	196,000	(146,000)	50,000	Keeping older equipment in favor of purchasing new single-axle truck (see next line)
Expense	100-032-587500	Vehicles	166,950	223,050	390,000	Purchasing new single-axle truck instead of new equipment (see prior line)
Expense	100-032-599999	Contingency	150,000	(150,000)	-	Move all general fund contingencies to Department 990
Expense	100-034-511600	Fire - Salary All Personnel	5,366,000	28,707	5,394,707	Step increases
Expense	100-034-599999	Contingency	50,000	(50,000)	-	Move all general fund contingencies to Department 990
Expense	100-068-568001	Contractual Mowing Service	250,000	(150,000)	100,000	Did not have mowing RFPs until now
Expense	100-068-599999	Contingency	150,000	(150,000)	-	Move all general fund contingencies to Department 990
Expense	100-761-529000	Police Equipment	60,000	(20,000)	40,000	Remove UTV
Expense	100-761-569000	Other Contractual Services	45,000	(39,000)	6,000	Error - Reduce to $6k
Expense	100-766-511600	Salary: All Personnel	180,750	(53,062)	127,688	Remove vacant code enforcement position
Expense	100-766-517000	Oasdi/city Share 6.2%	11,850	(3,933)	7,917	Remove vacant code enforcement position
Expense	100-766-517001	Medicare/city Share 1.45%	2,800	(948)	1,852	Remove vacant code enforcement position
Expense	100-766-517401	IMRF	13,830	(4,570)	9,260	Remove vacant code enforcement position
Revenue	100-990-411120	Utility Tax Natrual Gas	950,000	1,500,000	2,450,000	Assuming Council approval of amended gas tax per Ameren
Revenue	100-990-411121	Utility Tax Gas (Rebate)	-	(1,250,000)	(1,250,000)	Assuming Council approval of amended gas tax per Ameren
Revenue	100-990-455004	Municipal Aggregation	60,000	23,000	83,000	Reflects correct estimated franchise fee.
Revenue	100-990-455006	GFL Franchise Fee	83,000	(63,000)	20,000	Reflects correct franchise fee.
Expense	100-990-599999	Contingency	-	250,000	250,000	Reduce total General Fund contingencies to $250,000
Expense	100-990-599999	Contingency	250,000	(150,000)	100,000	Reduce Contingency by $150,000
Expense	223-023-599000	Miscellaneous	-	250,000	250,000	Returning GFL's $250,000 performance bond to them. They will provide us with an annual franchise fee. Misc. expense is used since this type of transaction is unlikely to ever occur again.
Revenue	231-029-458405	Leachate	-	150,000	150,000	Increase per agreement
Expense	231-030-564000	Maintainence/Improvements	1,300,000	1,000,000	2,300,000	Lift Stations
Expense	231-030-569000	Other Contractual Services	100,000	100,000	200,000	Outsourcing Televising Services
Expense	231-031-511600	Salary: All Personnel	183,350	193,150	376,500	Correct WWTP Salaries

Recommended Budget Changes to FY 26 Proposed Budget

Rev/Exp	Account #	Description	Presented Amount	Increase / Decrease	Updated Amount	Rationale
Expense	231-031-517000	Oasdi/city Share 6.2%	16,850	11,655	28,505	Correct WWTP Salaries
Expense	231-031-517001	Medicare/city Share 1.45%	4,000	2,740	6,740	Correct WWTP Salaries
Expense	231-031-517401	IMRF	19,685	13,999	33,684	Correct WWTP Salaries
Expense	231-031-534200	Building & Grounds Repair	25,000	275,000	300,000	Building Repair
Expense	231-031-568001	Contractual Mowing Service	-	6,000	6,000	Did not have mowing RFPs until now
Revenue	231-033-492100	Loan Proceeds	21,000,000	750,323	21,750,323	Increased to match amount cited on the loan
Expense	231-033-580600	Sewer Construction	21,000,000	750,323	21,750,323	Increased to match amount cited on the loan
Revenue	261-317-446100	Grant Income	440,000	197,415	637,415	Increase reimbursement revenue to match expenditures
Revenue	270-270-410100	Real Estate Tax	420,000	55,000	475,000	New Revenue Projection from Updated County Data
Expense	270-270-565300	hool Distr Tax Reimbursement	105,600	18,301	123,901	New Revenue Projection from Updated County Data
Expense	270-270-569000	Other Contractual Services	34,770	(25,000)	9,770	Must spend at least $200k of CBD revenue on public improvements
Expense	270-270-584009	General Public Improvements	150,000	50,000	200,000	Must spend at least $200k of CBD revenue on public improvements
Expense	270-270-591200	veloper Agreement Payments	225,000	(25,000)	200,000	Must spend at least $200k of CBD revenue on public improvements
Revenue	271-271-410100	Real Estate Tax	183,990	116,010	300,000	New Revenue Projection from Updated County Data
Expense	271-271-565300	hool Distr Tax Reimbursement	27,600	19,406	47,006	New Revenue Projection from Updated County Data
Revenue	272-272-410100	Real Estate Tax	255,717	144,283	400,000	New Revenue Projection from Updated County Data
Expense	272-272-565300	hool Distr Tax Reimbursement	38,357	27,759	66,116	New Revenue Projection from Updated County Data
Revenue	273-273-410100	Real Estate Tax	370,842	129,158	500,000	New Revenue Projection from Updated County Data
Expense	273-273-565400	Surplus Declaration	92,710	32,582	125,292	New Revenue Projection from Updated County Data
Revenue	275-275-410100	Real Estate Tax	1,325,640	574,360	1,900,000	New Revenue Projection from Updated County Data
Expense	275-275-565300	hool Distr Tax Reimbursement	194,331	96,894	291,225	New Revenue Projection from Updated County Data
Expense	275-275-584009	General Public Improvements	850,000	(25,000)	825,000	Must spend at least $200k of CBD revenue on public improvements
Expense	275-275-584009	General Public Improvements	825,000	500,000	1,325,000	Downtown sidewalk projects added to maintain progress on ADA Consent Decree
Expense	275-275-591200	veloper Agreement Payments	239,115	14,885	254,000	Must spend at least $200k of CBD revenue on public improvements
Expense	277-277-569000	Other Contractual Services	51,770	47,000	98,770	Must spend at least $200k of CBD revenue on public improvements
Expense	277-277-584009	General Public Improvements	3,570,000	(265,000)	3,305,000	Amount required is anticipated to be less than original budgeted
Expense	277-277-584009	General Public Improvements	3,305,000	(25,000)	3,280,000	Must spend at least $200k of CBD revenue on public improvements
Expense	277-277-591400	Loan Payments	170,260	(170,260)	-	This is reflected in 277-277-591000 Principal retired
Expense	277-277-599999	Contingency	1,500,000	(300,000)	1,200,000	Lower contingency for Motel 6 demolition
Expense	501-501-511600	Salary: All Personnel	811,965	(60,000)	751,965	Remove Bus Instructor

Recommended Budget Changes to FY 26 Proposed Budget

Rev/Exp	Account #	Description	Presented Amount	Increase / Decrease	Updated Amount	Rationale
Expense	501-501-517000	Oasdi/city Share 6.2%	224,100	(3,750)	220,350	Remove Bus Instructor
Expense	501-501-517001	Medicare/city Share 1.45%	46,800	(870)	45,930	Remove Bus Instructor
Expense	501-501-517401	IMRF	103,950	(4,350)	99,600	Remove Bus Instructor
Expense	501-501-518000	Group Insurance	130,295	(15,000)	115,295	Remove Bus Instructor
Expense	501-501-587500	Vehicles	125,000	(125,000)	-	Remove bus vehicles
Revenue	525-525-440100	Transfer from General Fund	100,000	(75,000)	25,000	$75k moved to Capital Department
Revenue	525-525-442600	State Grants	1,860,198	(1,860,198)	-	Majority of T-Hanger project will occur in FY 2025; Move to Capital Dept
Expense	525-525-536300	Snow Removal - Salt	25,000	(20,000)	5,000	Reduced to match historical spend
Expense	525-525-538000	Maintenance Agreements	-	43,600	43,600	Airport related mowing expense
Expense	525-525-550100	Utilities	63,000	(32,000)	31,000	Increase in utilities was already built into the request
Expense	525-525-580402	Capital Outlay	98,697	(98,697)	-	Move to Capital Department
Expense	525-525-580403	Capital Outlay Reimbursed	1,860,198	(1,860,198)	-	Majority of T-Hanger project will occur in FY 2025; Move to Capital Dept
Revenue	525-526-440100	Transfer from General Fund	-	75,000	75,000	$75k moved to Capital Department
Revenue	525-526-442600	State Grants	-	1,094,500	1,094,500	Majority of T-Hanger project will occur in FY 2025; Move to Capital Dept
Expense	525-526-580403	Capital Outlay Reimbursed	-	1,094,500	1,094,500	Majority of T-Hanger project will occur in FY 2025; Move to Capital Dept
Expense	525-526-580403	Capital Outlay	-	98,697	98,697	Move to Capital Department
Expense	699-069-599999	Contingency	10,000	(10,000)	-	Zero out contingency line in VMF
Expense	*240-240-517401*	*MFT IMRF*	*$ 269,590*	*$ (243,000)*	*$26,590*	*Typo on IMRF Line*
Revenue	100-793-450701	Foreclosed Registry Fees	-	10,000	10,000	Increase with passage of resolution on 4/14/25
Expense	100-005-518200	Unemployment Insurance	65,000	(65,000)	-	Move Unemployment to Insurance Fund
Expense	695-093-518191	Unemployment	-	65,000	65,000	Move Unemployment to Insurance Fund
Expense	275-275-584009	General Public Improvements	1,325,000	250,000	1,575,000	Additional Dollars for Court Street based on project bids
Expense	273-273-584009	General Public Improvements	200,000	250,000	450,000	Additional Dollars for Court Street based on project bids

City of Pekin

Fiscal Year 2025-26
May 1, 2025 to April 30, 2026
Proposed Annual Budget

Version Date: 4/16/2025

Pekin
ILLINOIS

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Budget Message:

The City of Pekin has gone through a number of organizational changes in recent years. One of the areas that has been a particular concern has been with the City's finances. It is commonly known that the City has been behind several years on its audits, budgets were built in silos, and there was a lack of transparency and vision for the future.

Budget Summary	FY 2025-26 Presented Budget		
Fund Type	Revenue	Expense	Net Surplus (Deficit)
General Fund	$ 52,947,226	$ 52,862,669	$ 84,557
Special Revenue Funds	12,441,758	15,821,460	(3,379,702)
Enterprise Funds	44,016,746	42,792,219	1,224,527
Internal Service Funds	10,065,402	10,234,809	(169,407)
Total	119,471,132	121,711,157	(2,240,025)
Fiduciary Funds	8,297,846	8,444,658	(146,812)

In order to correct some of the issues impacting the City's finances, a budget was created for FY 2024-25 that addressed some of the glaring issues in the past. It was an initial attempt to take corrective measures that would help turn around the city's finances.

This is an iterative process, so there will be more changes to come as the City improves its financial documents and financial planning and monitoring. It is essential that City include the Department Heads as stakeholders in the budget and monitoring processes as they are the individuals who can ensure efficient operations in their areas of oversight.

General Fund	FY 2025-26 Presented Budget		
Department	Revenue	Expense	Net Surplus (Deficit)
Administration	$ -	$ 438,420	$ (438,420)
Legal	-	224,600	(224,600)
City Clerk	314,400	543,240	(228,840)
Personnel	-	277,220	(277,220)
Finance	-	504,975	(504,975)
Public Works	-	531,624	(531,624)
I.T.	-	2,070,860	(2,070,860)
Street Dept	403,000	2,392,043	(1,989,043)
Fire Dept	786,200	10,832,631	(10,046,431)
Public Property	398,500	1,004,923	(606,423)
Police Revenue	639,950	178,000	461,950
Police Patrol	-	9,497,168	(9,497,168)
Special Services	-	2,133,741	(2,133,741)
Police Records	-	634,510	(634,510)
Code Enforcement	100,000	653,487	(553,487)
Inspections	312,300	645,106	(332,806)
General Operations	49,992,876	20,300,121	29,692,755
Total	52,947,226	52,862,669	84,557

Upon investigation of the preliminary numbers for the FY 2025-26 budget, it was evident that the City of Pekin needs to undertake a strategic restructuring of its operations. The original budget requests resulted in a $4.99 million deficit in the General Fund. This of course is not acceptable and the City's Management team went to work right away to address the issue.

Several staffing requests were eliminated, capital requests were cancelled, reduced or deferred, other funding sources were explored (such as Motor Fuel Tax).

The budget includes a reduction in headcount. While such staffing cuts are never easy, they need to be explored as expenditures are likely to grow at a faster rate that revenues. The plan is to absorb the workload through existing staff.

At the time of this updated budget, the City of Pekin management team was able to reduce the General Fund deficit from $4.99 million to a surplus of $85 thousand.

The special revenue, enterprise and internal service funds are different from the general fund as these dollars either have specific earmarks, operate as a business-like enterprise either to an external or internal user.

Some of these funds have monies that accrued over the years, in some instances there is a planned draw on these balances, typically for road projects. Others, such as the HUD program, may have rollovers of program funding from prior fiscal years.

Just like the General Fund, these funds are subject to additional budget revisions which may alter their budget in the coming year.

The enterprise funds have net surpluses, which is important as these funds owe the General Fund several million dollars. The Council has adopted a policy where staff can repay those dollars to the General Fund over time in order to address the notable gap between cash balance and fund balance in the General Fund.

Special Revenue Funds	FY 2025-26 Presented Budget		
Fund	Revenue	Expense	Net Surplus (Deficit)
Tourism	$ 315,000	$ 526,870	$ (211,870)
Motor Fuel Tax	1,500,000	2,132,890	(632,890)
HUD	637,415	637,415	-
TIF CBD	482,500	576,396	(93,896)
East Residential TIF	303,000	205,004	97,996
South Residential TIF	404,000	212,891	191,109
TIF SIPCA	530,000	1,013,311	(483,311)
TIF Court Street	1,915,000	2,319,590	(404,590)
Business Development District	3,687,205	5,271,455	(1,584,250)
Capital Projects	537,000	535,000	2,000
Economic Development	-	200,000	(200,000)
Library	2,050,038	2,110,038	(60,000)
Foreign Fire Insurance	80,600	80,600	-
Total	12,441,758	15,821,460	(3,379,702)

Enterprise Funds	FY 2025-26 Presented Budget		
Fund	Revenue	Expense	Net Surplus (Deficit)
Solid Waste	$ 3,762,032	$ 3,482,012	$ 280,020
Sewer	31,905,464	31,115,039	790,425
Bus	6,850,000	6,574,068	275,932
Airport	1,499,250	1,621,100	(121,850)
Total	44,016,746	42,792,219	1,224,527

Internal Service Funds	FY 2025-26 Presented Budget		
Fund	Revenue	Expense	Net Surplus (Deficit)
Insurance	$ 8,495,202	$ 8,440,064	$ 55,138
Motor Vehicle Maintenance	1,570,200	1,794,745	(224,545)
Total	10,065,402	10,234,809	(169,407)

The Police and Fire Pension funds are considered fiduciary funds, while they appear on the City's books, the City Council does not technically have direct control over the dollars within this fund. However, it is presented within the budget to provide additional transparency.

Fiduciary Funds	FY 2025-26 Presented Budget		
Fund	Revenue	Expense	Net Surplus (Deficit)
Police Pension	$ 3,120,931	$ 3,616,692	$ (495,761)
Fire Pension	5,176,915	4,827,966	348,949
Total	8,297,846	8,444,658	(146,812)

The revenues shown here do not include any investment earnings or some fund-related ancillary expenses.

City of Pekin Fiscal Year 2026 Budget Rules

1. Authorized spending for the 2026 Fiscal Year is approved category. Categories are as follows:
    a. Personnel
    b. Training & Education
    c. Supplies & Materials (Commodities)
    d. Contractual Services
    e. Capital Outlay & Capital Expense
    f. Debt Service
    g. Transfers to Other Funds
    h. Other Expenditures (Miscellaneous)
2. Budgeted amounts within a category are listed by line-item detail in this budget for guidance and reference purposes.
3. Expense Transfers
    a. An operational department is defined as those financial departments that report to a single Department Head. For example: the Police Chief oversees four financial departments (Patrol, Investigations, Records, Code Enforcement).
    b. Transfers are defined as moving budgeted expense dollars that have **no net** change in overall expenses.
    c. Transfers within a category between line-items may be done by Department Head or City Manager after completing a Transfer Form that is approved by Finance Director. Such transfers will be reported to Council on the Consent Agenda within 30 days as receive and file. For example: both Building & Grounds Repairs and Maintenance Agreements are in the same category of Contractual Services. If one is short $200 and the other has $200 of unspent budget a transfer may be performed. Another example would be if a department due to staff turnover will be exceed the anticipated Overtime, but has an equivalent amount of available dollars in Salaries a budget then a transfer can be performed.
    d. Transfers within a department between categories (except effecting Personnel and Capital) may be done by Department Head or City Manager after completing a Transfer Form that is approved by the Finance Director. Such Transfers will be reported to City Council on the Consent Agenda within 30 days as receive and file. For example: Automotive expense is in the Contractual Services category and Gasoline is in the Supplies & Materials category. If one is over budget by $100 and one is under budget a transfer may be performed.
    e. Transfers affecting Personnel or Capital categories' totals require a budget amendment approved by 2/3 majority vote of the City Council. For example: to increase the Salary line without any corresponding decrease elsewhere in the Personnel category an amendment is required and no decrease in another category can be used to avoid requiring council action.
    f. Transfers within a fund between operational departments or General Operations department (except effecting Personnel and Capital) up to $50,000 (consistent with the emergency procurement threshold) may be done by City Manager after completing a

Transfer form that is approved by the Finance Director. Such Transfers will be reported to Council on the Consent Agenda within 30 days as receive and file. For example: If the Clerk's Office has run out of budget for Supplies & Materials, but the Building Inspections Department hasn't spent all of their Contractual Services the City Manager may authorize a budget transfer to cover the expense.

g. Transfers between operational departments over $50,000 require a budget amendment approved by 2/3 majority vote of the City Council.
h. Transfers between funds requires a budget amendment approved by 2/3 majority vote of the City Council.

4. Contingency
    a. All contingency spending is subject to the City's adopted Procurement Policy, including the relevant spending thresholds (meaning anything over $15,000 must come for Council approval, unless it is a documented emergency).
    b. Budgeted Contingency monies in General Operations (100-990) are <u>only</u> spent upon an affirmative majority vote of the City Council. After approval, it will be reallocated to the appropriate category and line-item.
    c. Department Heads or the City Manager have the authority to spend Contingency budgeted monies not in the General Operations Department. Such spending will be transferred to the appropriate line item via Transfer Form and reported to the City Council on the Consent Agenda within 30 days as receive and file.
5. Budget Amendments after original budget has been adopted
    a. All changes to Expense Categories budgeted amounts not addressed above will require budget amendment approved by 2/3 majority vote by the City Council to amend the budget.
    b. All changes to Revenue budgeted amounts will require budget amendment approved by 2/3 majority vote by the City Council.

General Ledger
FY 2026 Budget Detail

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Period 01 - 01
Fiscal Year 2026

City Of Pekin
111 S. Capitol
Pekin, IL 61554

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	**General Fund**					
	Taxes	32,335,679.76	31,611,192.11	36,548,332.00	34,455,968.00	**35,605,010.38**
	Intergovernmental	1,210,536.26	9,475,054.14	380,889.00	1,114,926.00	**857,966.00**
	FeesCharges For Service	1,490,687.63	1,483,122.61	1,464,221.00	1,476,090.00	**1,461,800.00**
	Fines And Forfeitures	389,130.10	290,540.99	269,500.00	288,244.00	**217,000.00**
	Licenses And Permits	878,183.22	954,662.54	877,875.00	1,020,149.00	**935,700.00**
	Investment Earnings	439,308.00	873,983.77	600,000.00	615,034.00	**552,500.00**
	Other Revenue	717,311.95	807,809.16	643,700.00	1,457,479.00	**602,250.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**12,500,000.00**
	Transfers From Other Funds	15,000.00	15,000.00	15,000.00	15,000.00	**215,000.00**
	Revenue	**37,475,836.92**	**45,511,365.32**	**40,799,517.00**	**40,442,890.00**	**52,947,226.38**
	Personnel	26,733,260.87	20,003,207.89	20,509,146.57	20,766,547.86	**21,680,414.00**
	Training & Education	245,603.70	231,786.76	355,500.00	231,704.53	**334,050.00**
	Supplies & Materials	915,161.36	832,689.40	991,700.00	932,994.00	**975,060.00**
	Contractual Services	5,228,111.19	6,559,610.23	6,368,693.16	6,549,197.28	**7,663,397.00**
	Capital Outlay	762,743.10	365,947.04	4,202,350.37	4,110,234.64	**14,003,230.00**
	Other Expenditures	1,021,796.56	543,657.55	991,100.00	279,524.52	**711,250.00**
	Debt Service	389,379.27	112,728.36	120,648.43	102,451.15	**115,133.00**
	Contingency	0.00	0.00	0.00	0.00	**0.00**
	Transfers To Other Funds	0.00	9,777,061.51	8,038,079.17	8,129,144.00	**7,380,135.00**
	Expense	**35,296,056.05**	**38,426,688.74**	**41,577,217.70**	**41,101,797.98**	**52,862,669.00**
100	**General Fund**	**2,179,780.87**	**7,084,676.58**	**-777,700.70**	**-658,907.98**	**84,557.38**

General Ledger
FY 2026 Budget Detail

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Fiscal Year 2026

City Of Pekin
111 S. Capitol
Pekin, IL 61554

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
208	**Tourism**					
	Taxes	330,812.16	337,804.77	375,000.00	325,000.00	**300,000.00**
	Intergovernmental	0.00	0.00	0.00	0.00	**0.00**
	Fines And Forfeitures	4,285.87	229.04	750.00	0.00	**0.00**
	Investment Earnings	603.94	250.24	350.00	23,000.00	**15,000.00**
	Other Revenue	0.00	5,475.00	2,500.00	17,500.00	**0.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**335,701.97**	**343,759.05**	**378,600.00**	**365,500.00**	**315,000.00**
	Personnel	22,514.99	15,954.33	21,792.39	26,670.00	**31,930.00**
	Training & Education	0.00	0.00	0.00	0.00	**0.00**
	Supplies & Materials	1.20	8,957.00	66,000.00	52,000.00	**70,000.00**
	Contractual Services	124,250.45	117,777.87	117,500.00	83,000.00	**215,190.00**
	Capital Outlay	0.00	0.00	30,000.00	0.00	**150,000.00**
	Other Expenditures	53,501.04	36,641.16	63,750.00	74,250.00	**59,750.00**
	Debt Service	0.00	0.00	0.00	0.00	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**200,267.68**	**179,330.36**	**299,042.39**	**235,920.00**	**526,870.00**
208	**Tourism**	**135,434.29**	**164,428.69**	**79,557.61**	**129,580.00**	**-211,870.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
223	**Solid Waste**					
	Intergovernmental	70,010.00	70,651.00	70,000.00	111,000.00	**60,000.00**
	FeesCharges For Service	2,853,094.00	2,857,399.62	3,542,577.50	3,585,178.00	**3,648,832.00**
	Licenses And Permits	2,250.00	2,500.00	0.00	375.00	**8,000.00**
	Investment Earnings	1,414.21	1,758.63	0.00	11,250.00	**10,000.00**
	Other Revenue	53,151.82	45,558.00	60,300.00	29,915.00	**35,200.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**2,979,920.03**	**2,977,867.25**	**3,672,877.50**	**3,737,718.00**	**3,762,032.00**
	Personnel	1,530,272.98	1,353,501.97	1,486,661.32	1,420,989.58	**1,504,200.00**
	Training & Education	0.00	0.00	0.00	174.32	**0.00**
	Supplies & Materials	284,349.03	279,173.25	281,500.00	259,688.98	**327,369.00**
	Contractual Services	1,063,537.17	1,212,189.82	1,140,533.00	1,086,176.56	**1,202,942.00**
	Capital Outlay	215,340.15	0.00	0.00	0.00	**0.00**
	Other Expenditures	19,185.65	26,986.82	17,000.00	22,399.00	**279,500.00**
	Benefit Payments	0.00	0.00	0.00	0.00	**0.00**
	Debt Service	0.00	42,931.00	168,000.00	169,809.00	**168,000.98**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**3,112,684.98**	**2,914,782.86**	**3,093,694.32**	**2,959,237.44**	**3,482,011.98**
223	**Solid Waste**	**-132,764.95**	**63,084.39**	**579,183.18**	**778,480.56**	**280,020.02**

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111 S. Capitol
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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231	**Sewerage**					
	Intergovernmental	0.00	0.00	0.00	0.00	**0.00**
	FeesCharges For Service	6,469,307.36	6,620,264.47	9,168,000.00	8,199,050.00	**9,837,192.00**
	Fines And Forfeitures	0.00	0.00	0.00	0.00	**0.00**
	Licenses And Permits	9,922.00	18,125.00	9,000.00	10,275.00	**1,000.00**
	Investment Earnings	578,775.70	815,747.24	265,000.00	610,270.00	**305,669.00**
	Other Revenue	10,149.50	6,881.60	6,000.00	26,478.00	**11,280.00**
	Debt Proceeds	0.00	0.00	10,000,000.00	0.00	**21,750,323.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**7,068,154.56**	**7,461,018.31**	**19,448,000.00**	**8,846,073.00**	**31,905,464.00**
	Personnel	1,777,230.62	1,586,985.78	1,623,514.96	1,761,379.75	**1,781,316.00**
	Training & Education	1,840.38	190.00	7,000.00	174.32	**2,000.00**
	Supplies & Materials	253,496.03	256,530.40	275,700.00	292,208.20	**274,500.00**
	Contractual Services	1,285,737.23	1,440,392.29	2,465,875.00	1,186,533.02	**4,065,983.00**
	Capital Outlay	7,632.45	14,278.22	10,205,000.00	784,344.23	**21,875,323.00**
	Other Expenditures	31,074.05	30,081.59	15,500.00	38,108.45	**35,800.00**
	Benefit Payments	0.00	0.00	0.00	0.00	**0.00**
	Debt Service	549,910.97	523,901.27	4,171,642.88	4,171,922.00	**3,030,117.00**
	Contingency	0.00	0.00	0.00	0.00	**50,000.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**3,906,921.73**	**3,852,359.55**	**18,764,232.84**	**8,234,669.97**	**31,115,039.00**
231	**Sewerage**	**3,161,232.83**	**3,608,658.76**	**683,767.16**	**611,403.03**	**790,425.00**

General Ledger
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Fiscal Year 2026

City Of Pekin
111 S. Capitol
Pekin, IL 61554

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
240	**Motor Fuel**					
	Taxes	1,327,212.66	1,392,231.92	1,200,000.00	1,450,000.00	**1,400,000.00**
	Intergovernmental	0.00	0.00	0.00	0.00	**0.00**
	FeesCharges For Service	0.00	0.00	0.00	0.00	**0.00**
	Fines And Forfeitures	0.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	111,643.49	278,711.48	200,000.00	325,000.00	**100,000.00**
	Other Revenue	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**1,438,856.15**	**1,670,943.40**	**1,400,000.00**	**1,775,000.00**	**1,500,000.00**
	Personnel	0.00	0.00	0.00	0.00	**565,095.00**
	Supplies & Materials	60,776.57	-0.47	0.00	0.00	**0.00**
	Contractual Services	294,938.24	17,752.29	18,000.00	20,000.00	**453,500.00**
	Capital Outlay	113,880.00	0.00	5,632,795.00	0.00	**1,114,295.00**
	Other Expenditures	0.00	0.00	0.00	0.00	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**469,594.81**	**17,751.82**	**5,650,795.00**	**20,000.00**	**2,132,890.00**
240	**Motor Fuel**	**969,261.34**	**1,653,191.58**	**-4,250,795.00**	**1,755,000.00**	**-632,890.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
261	**HUD - 14.218**					
	Intergovernmental	1,109,784.81	820,981.15	535,000.00	511,717.00	**637,415.00**
	FeesCharges For Service	0.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	2,279.16	0.48	0.00	0.00	**0.00**
	Other Revenue	3,013.83	0.00	0.00	0.00	**0.00**
	Revenue	**1,115,077.80**	**820,981.63**	**535,000.00**	**511,717.00**	**637,415.00**
	Personnel	79,628.02	91,293.33	89,681.44	84,950.04	**52,655.00**
	Training & Education	375.00	550.00	1,500.00	0.00	**0.00**
	Supplies & Materials	73.44	96.71	100.00	1.04	**0.00**
	Contractual Services	530,804.07	621,766.25	371,400.00	211,313.45	**538,760.00**
	Capital Outlay	596,022.00	0.00	0.00	0.00	**0.00**
	Other Expenditures	2,671.80	24,684.76	35,800.00	40,236.30	**0.00**
	Debt Service	4,658.72	286,677.82	31,000.00	30,000.00	**46,000.00**
	Expense	**1,214,233.05**	**1,025,068.87**	**529,481.44**	**366,500.83**	**637,415.00**
261	**HUD - 14.218**	**-99,155.25**	**-204,087.24**	**5,518.56**	**145,216.17**	**0.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
270	**TIF CBD**					
	Taxes	489,870.56	501,464.54	491,426.00	443,769.00	**475,000.00**
	Intergovernmental	0.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	3,956.40	486.16	500.00	12,500.00	**7,500.00**
	Other Revenue	0.00	0.00	0.00	0.00	**0.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**493,826.96**	**501,950.70**	**491,926.00**	**456,269.00**	**482,500.00**
	Personnel	37,724.30	11,598.16	30,336.01	29,345.00	**29,795.00**
	Training & Education	0.00	0.00	0.00	0.00	**0.00**
	Supplies & Materials	0.00	0.00	0.00	0.00	**0.00**
	Contractual Services	133,406.82	130,289.30	380,843.00	267,085.00	**222,700.00**
	Capital Outlay	1,036,104.32	509,024.88	500,000.00	387,400.00	**200,000.00**
	Other Expenditures	117,561.05	120,242.10	117,942.00	105,600.00	**123,901.00**
	Debt Service	0.00	0.00	0.00	0.00	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Capital Expense	0.00	0.00	0.00	0.00	**0.00**
	Expense	**1,324,796.49**	**771,154.44**	**1,029,121.01**	**789,430.00**	**576,396.00**
270	**TIF CBD**	**-830,969.53**	**-269,203.74**	**-537,195.01**	**-333,161.00**	**-93,896.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
271	**East Residential TIF**					
	Taxes	0.00	0.00	182,007.00	180,382.00	**300,000.00**
	Intergovernmental	0.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	0.00	0.00	0.00	3,000.00	**3,000.00**
	Other Revenue	0.00	0.00	0.00	0.00	**0.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**0.00**	**0.00**	**182,007.00**	**183,382.00**	**303,000.00**
	Personnel	0.00	0.00	5,423.26	5,881.00	**2,958.00**
	Training & Education	0.00	0.00	0.00	0.00	**0.00**
	Supplies & Materials	0.00	0.00	0.00	0.00	**0.00**
	Contractual Services	0.00	4,939.68	33,291.08	33,292.00	**105,040.00**
	Capital Outlay	0.00	0.00	50,000.00	0.00	**50,000.00**
	Other Expenditures	0.00	0.00	27,301.00	27,301.00	**47,006.00**
	Debt Service	0.00	0.00	0.00	3.00	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Capital Expense	0.00	0.00	0.00	0.00	**0.00**
	Expense	**0.00**	**4,939.68**	**116,015.34**	**66,477.00**	**205,004.00**
271	**East Residential TIF**	**0.00**	**-4,939.68**	**65,991.66**	**116,905.00**	**97,996.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
272	**South Residential TIF**					
	Taxes	0.00	0.00	256,981.00	250,703.00	**400,000.00**
	Intergovernmental	0.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	0.00	0.00	0.00	4,000.00	**4,000.00**
	Other Revenue	0.00	0.00	0.00	0.00	**0.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**0.00**	**0.00**	**256,981.00**	**254,703.00**	**404,000.00**
	Personnel	0.00	0.00	5,423.26	6,598.00	**3,075.00**
	Training & Education	0.00	0.00	0.00	0.00	**0.00**
	Supplies & Materials	0.00	0.00	0.00	0.00	**0.00**
	Contractual Services	0.00	4,696.00	15,340.00	12,270.00	**43,700.00**
	Capital Outlay	0.00	0.00	50,000.00	50,000.00	**100,000.00**
	Other Expenditures	0.00	0.00	38,547.00	37,605.00	**66,116.00**
	Debt Service	0.00	0.00	0.00	2.73	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Capital Expense	0.00	0.00	0.00	0.00	**0.00**
	Expense	**0.00**	**4,696.00**	**109,310.26**	**106,475.73**	**212,891.00**
272	**South Residential TIF**	**0.00**	**-4,696.00**	**147,670.74**	**148,227.27**	**191,109.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
273	**TIF SIPCA**					
	Taxes	185,057.07	233,592.97	363,037.00	363,570.00	**500,000.00**
	Investment Earnings	1,339.83	327.86	1,020.00	30,000.00	**30,000.00**
	Other Revenue	261,000.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**447,396.90**	**233,920.83**	**364,057.00**	**393,570.00**	**530,000.00**
	Personnel	20,358.88	8,409.47	30,336.01	32,015.00	**40,265.00**
	Contractual Services	14,544.26	19,575.71	323,188.00	73,649.00	**372,754.00**
	Capital Outlay	373,695.64	0.00	356,041.00	106,041.00	**470,000.00**
	Other Expenditures	2,868.78	65,690.99	90,759.00	90,893.00	**130,292.00**
	Expense	**411,467.56**	**93,676.17**	**800,324.01**	**302,598.00**	**1,013,311.00**
273	**TIF SIPCA**	**35,929.34**	**140,244.66**	**-436,267.01**	**90,972.00**	**-483,311.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
275	**TIF Court Street**					
	Taxes	164,799.89	637,085.31	1,257,796.00	1,250,627.00	**1,900,000.00**
	Investment Earnings	0.00	84.98	0.00	15,070.00	**15,000.00**
	Revenue	**164,799.89**	**637,170.29**	**1,257,796.00**	**1,265,697.00**	**1,915,000.00**
	Personnel	0.00	9,118.30	19,867.84	29,030.00	**29,645.00**
	Contractual Services	81,243.42	254,782.26	469,678.00	616,345.00	**423,720.00**
	Capital Outlay	100,700.00	32,971.10	500,000.00	0.00	**1,575,000.00**
	Other Expenditures	23,880.55	95,496.45	188,670.00	188,670.00	**291,225.00**
	Capital Expense	0.00	0.00	0.00	0.00	**0.00**
	Expense	**205,823.97**	**392,368.11**	**1,178,215.84**	**834,045.00**	**2,319,590.00**
275	**TIF Court Street**	**-41,024.08**	**244,802.18**	**79,580.16**	**431,652.00**	**-404,590.00**

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277	**BDD (#1)**					
	Taxes	3,342,643.31	3,394,475.92	3,417,000.00	3,365,317.00	**3,450,000.00**
	Investment Earnings	0.00	1,921.27	1,000.00	200,000.00	**151,250.00**
	Other Revenue	0.00	0.00	0.00	0.00	**85,955.00**
	Debt Proceeds	0.00	5,498,725.00	0.00	0.00	**0.00**
	Revenue	**3,342,643.31**	**8,895,122.19**	**3,418,000.00**	**3,565,317.00**	**3,687,205.00**
	Personnel	0.00	24,552.70	30,441.08	29,330.00	**31,880.00**
	Contractual Services	31,873.95	2,507,566.51	2,564,837.00	2,507,001.00	**307,820.00**
	Capital Outlay	1,240,604.21	3,668,216.72	6,923,110.00	4,814,741.00	**3,280,000.00**
	Other Expenditures	0.00	598.31	295,766.66	290,767.00	**1,481,500.00**
	Debt Service	0.00	0.00	160,972.26	160,972.00	**170,255.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**1,272,478.16**	**6,200,934.24**	**9,975,127.00**	**7,802,811.00**	**5,271,455.00**
277	**BDD (#1)**	**2,070,165.15**	**2,694,187.95**	**-6,557,127.00**	**-4,237,494.00**	**-1,584,250.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
445	**Capital Projects**					
	FeesCharges For Service	0.00	0.00	0.00	0.00	**0.00**
	Fines And Forfeitures	497.03	0.00	0.00	0.00	**0.00**
	Investment Earnings	8,596.67	2,885.09	0.00	9,512.00	**2,000.00**
	Other Revenue	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Capital Revenue	650,029.92	4,750,363.35	1,440,000.00	1,448,067.00	**535,000.00**
	Revenue	**659,123.62**	**4,753,248.44**	**1,440,000.00**	**1,457,579.00**	**537,000.00**
	Capital Expense	0.00	0.00	0.00	0.00	**0.00**
	Supplies & Materials	123,485.66	86,491.36	0.00	0.00	**285,000.00**
	Contractual Services	19,007.50	445,996.81	300,000.00	485,000.00	**250,000.00**
	Capital Outlay	700,646.97	148,358.01	0.00	0.00	**0.00**
	Other Expenditures	0.00	0.00	0.00	0.00	**0.00**
	Debt Service	8,797.02	5,721.99	0.00	3,000.00	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Capital Expense	2,673,675.29	3,049,915.81	1,140,000.00	704,014.00	**0.00**
	Expense	**3,525,612.44**	**3,736,483.98**	**1,440,000.00**	**1,192,014.00**	**535,000.00**
445	**Capital Projects**	**-2,866,488.82**	**1,016,764.46**	**0.00**	**265,565.00**	**2,000.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
501	**School Bus**					
	FeesCharges For Service	6,118,857.01	6,661,520.79	6,140,490.00	6,402,800.00	**6,800,000.00**
	Fines And Forfeitures	0.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	224.22	269.42	300.00	49,500.00	**50,000.00**
	Other Revenue	953.84	619.96	0.00	750.00	**0.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**6,120,035.07**	**6,662,410.17**	**6,140,790.00**	**6,453,050.00**	**6,850,000.00**
	Personnel	3,508,931.91	3,484,498.71	3,826,798.16	4,029,509.00	**3,998,805.00**
	Training & Education	679.00	3,511.72	12,000.00	9,800.00	**12,000.00**
	Supplies & Materials	517,845.82	481,250.05	430,200.00	503,110.00	**519,600.00**
	Contractual Services	671,602.83	720,146.40	533,250.00	639,730.00	**744,523.00**
	Capital Outlay	1,144,009.20	1,054,591.99	1,202,000.00	1,173,484.00	**1,155,275.00**
	Other Expenditures	23,671.63	21,813.28	30,500.00	15,480.00	**79,500.00**
	Benefit Payments	0.00	0.00	0.00	0.00	**0.00**
	Debt Service	0.00	88,247.81	83,389.02	69,143.00	**64,365.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**5,866,740.39**	**5,854,059.96**	**6,118,137.18**	**6,440,256.00**	**6,574,068.00**
501	**School Bus**	**253,294.68**	**808,350.21**	**22,652.82**	**12,794.00**	**275,932.00**

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525	**Airport**					
	Intergovernmental	0.00	996,702.65	1,963,800.00	0.00	**1,094,500.00**
	FeesCharges For Service	260,910.15	225,227.35	255,360.00	230,270.00	**267,000.00**
	Investment Earnings	0.00	-95.35	0.00	8,900.00	**0.00**
	Other Revenue	20,853.95	24,241.92	25,000.00	20,000.00	**37,750.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	318,200.00	318,200.00	**100,000.00**
	Revenue	**281,764.10**	**1,246,076.57**	**2,562,360.00**	**577,370.00**	**1,499,250.00**
	Personnel	78,465.22	35,182.10	68,525.26	55,328.35	**108,195.00**
	Training & Education	0.00	0.00	300.00	0.00	**300.00**
	Supplies & Materials	194,309.03	142,601.92	151,550.00	130,501.00	**151,550.00**
	Contractual Services	113,295.28	126,133.25	145,800.00	176,385.00	**159,408.00**
	Capital Outlay	1,747.67	320.00	2,189,000.00	100,000.00	**1,200,197.00**
	Other Expenditures	1,050.99	374.00	1,450.00	0.00	**1,450.00**
	Benefit Payments	0.00	0.00	0.00	0.00	**0.00**
	Debt Service	0.00	1,238.10	0.00	90.00	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**388,868.19**	**305,849.37**	**2,556,625.26**	**462,304.35**	**1,621,100.00**
525	**Airport**	**-107,104.09**	**940,227.20**	**5,734.74**	**115,065.65**	**-121,850.00**

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570	**Economic Development**					
	Intergovernmental	0.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	44,196.45	41,683.73	40,480.00	51,980.00	**0.00**
	Other Revenue	0.00	0.00	500.00	0.00	**0.00**
	Debt Proceeds	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**44,196.45**	**41,683.73**	**40,980.00**	**51,980.00**	**0.00**
	Personnel	19,909.79	51,027.81	85,267.10	100,632.48	**0.00**
	Training & Education	0.00	290.00	1,250.00	862.50	**0.00**
	Supplies & Materials	0.00	0.00	150.00	416.51	**0.00**
	Contractual Services	70,000.00	119,544.36	151,385.00	88,103.09	**0.00**
	Capital Outlay	0.00	0.00	0.00	0.00	**0.00**
	Other Expenditures	0.00	2,006.92	2,435.00	4,582.04	**0.00**
	Benefit Payments	0.00	0.00	0.00	0.00	**0.00**
	Debt Service	0.00	0.00	0.00	0.00	**0.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**200,000.00**
	Expense	**89,909.79**	**172,869.09**	**240,487.10**	**194,596.62**	**200,000.00**
570	**Economic Development**	**-45,713.34**	**-131,185.36**	**-199,507.10**	**-142,616.62**	**-200,000.00**

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695	**Insurance**					
	FeesCharges For Service	25.00	0.00	0.00	0.00	**0.00**
	Investment Earnings	128.58	4,917.58	0.00	93,018.00	**10,000.00**
	Other Revenue	1,677,616.31	1,371,517.41	575,000.00	1,099,607.00	**1,087,282.00**
	Transfers From Other Funds	8,160,197.71	6,216,211.00	7,002,810.00	6,634,775.00	**7,397,920.00**
	Revenue	**9,837,967.60**	**7,592,645.99**	**7,577,810.00**	**7,827,400.00**	**8,495,202.00**
	Personnel	0.00	0.00	0.00	3,732.81	**4,602.00**
	Training & Education	0.00	0.00	0.00	0.00	**0.00**
	Contractual Services	8,953,265.99	7,598,745.50	7,974,210.00	7,864,935.65	**8,315,462.00**
	Other Expenditures	40,832.72	16,143.94	55,000.00	13,586.56	**55,000.00**
	Benefit Payments	0.00	0.00	0.00	0.00	**65,000.00**
	Transfers To Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Expense	**8,994,098.71**	**7,614,889.44**	**8,029,210.00**	**7,882,255.02**	**8,440,064.00**
695	**Insurance**	**843,868.89**	**-22,243.45**	**-451,400.00**	**-54,855.02**	**55,138.00**

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City Of Pekin
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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
699	**Vehicle Maintenance**					
	FeesCharges For Service	1,428,961.68	1,414,656.76	1,408,500.00	1,372,782.00	**1,545,200.00**
	Investment Earnings	0.00	26.66	0.00	37,500.00	**25,000.00**
	Other Revenue	0.00	0.00	0.00	0.00	**0.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**1,428,961.68**	**1,414,683.42**	**1,408,500.00**	**1,410,282.00**	**1,570,200.00**
	Personnel	524,197.95	433,006.96	499,054.57	420,284.00	**425,720.00**
	Training & Education	538.00	875.53	1,000.00	0.00	**2,500.00**
	Supplies & Materials	988,157.96	1,011,570.74	983,500.00	991,600.00	**1,151,800.00**
	Contractual Services	40,296.77	44,018.17	35,500.00	26,802.00	**44,475.00**
	Capital Outlay	0.00	0.00	19,000.00	0.00	**168,000.00**
	Other Expenditures	488.00	1,184.38	50.00	0.00	**2,250.00**
	Benefit Payments	0.00	0.00	0.00	0.00	**0.00**
	Expense	**1,553,678.68**	**1,490,655.78**	**1,538,104.57**	**1,438,686.00**	**1,794,745.00**
699	**Vehicle Maintenance**	**-124,717.00**	**-75,972.36**	**-129,604.57**	**-28,404.00**	**-224,545.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
924	**Library**					
	Taxes	2,133,584.00	1,876,272.53	1,889,130.00	1,854,703.00	**1,896,428.00**
	Intergovernmental	63,153.84	63,811.87	63,200.00	77,707.00	**65,510.00**
	FeesCharges For Service	50,254.10	56,222.83	51,400.00	53,196.00	**53,650.00**
	Fines And Forfeitures	4,443.54	4,112.78	4,500.00	4,516.00	**4,850.00**
	Investment Earnings	3,082.66	22,916.82	12,100.00	20,515.00	**16,100.00**
	Other Revenue	31,945.94	24,284.62	13,500.00	23,445.00	**13,500.00**
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**2,286,464.08**	**2,047,621.45**	**2,033,830.00**	**2,034,082.00**	**2,050,038.00**
	Personnel	920,593.89	904,472.66	1,042,430.00	1,016,855.00	**1,080,199.00**
	Supplies & Materials	164,864.86	175,677.72	199,350.00	195,638.00	**196,474.00**
	Contractual Services	240,839.82	287,319.55	234,965.00	285,570.00	**244,070.00**
	Capital Outlay	57,238.99	75,949.44	64,000.00	64,000.00	**60,000.00**
	Other Expenditures	100,260.96	107,500.32	105,410.00	105,910.00	**110,320.00**
	Debt Service	403,125.00	405,625.00	410,975.00	408,000.00	**403,975.00**
	Transfers To Other Funds	15,000.00	15,000.00	15,000.00	15,000.00	**15,000.00**
	Expense	**1,901,923.52**	**1,971,544.69**	**2,072,130.00**	**2,090,973.00**	**2,110,038.00**
924	**Library**	**384,540.56**	**76,076.76**	**-38,300.00**	**-56,891.00**	**-60,000.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
945	**Foreign Fire**					
	Taxes	68,933.17	72,642.63	70,000.00	87,129.00	**80,000.00**
	Investment Earnings	200.63	734.45	400.00	800.00	**600.00**
	Other Revenue	0.00	0.00	0.00	0.00	**0.00**
	Revenue	**69,133.80**	**73,377.08**	**70,400.00**	**87,929.00**	**80,600.00**
	Personnel	0.00	396.44	0.00	3,000.00	**3,000.00**
	Training & Education	384.89	439.78	0.00	200.00	**200.00**
	Supplies & Materials	25,252.73	81,421.47	177,000.00	25,415.00	**64,400.00**
	Contractual Services	6,052.82	6,015.22	9,000.00	10,915.00	**9,000.00**
	Capital Outlay	0.00	1,096.36	4,000.00	0.00	**4,000.00**
	Other Expenditures	1,201.78	41.70	0.00	3,000.00	**0.00**
	Expense	**32,892.22**	**89,410.97**	**190,000.00**	**42,530.00**	**80,600.00**
945	**Foreign Fire**	**36,241.58**	**-16,033.89**	**-119,600.00**	**45,399.00**	**0.00**

General Ledger
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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
Revenue Total		**75,589,860.89**	**92,885,845.82**	**93,479,431.50**	**81,697,508.00**	**119,471,132.38**
Expense Total		**69,768,048.42**	**75,119,514.12**	**105,307,271.26**	**82,563,577.94**	**121,711,156.98**
Grand Total		**5,821,812.47**	**17,766,331.70**	**-11,827,839.76**	**-866,069.94**	**-2,240,024.60**

General Ledger
FY 2026 Budget Detail

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
941	**Police Pension**					
	Transfers From Other Funds	0.00	0.00	0.00	0.00	**0.00**
	Police Pension Revenue	2,457,771.12	2,406,033.84	2,295,426.00	2,855,670.00	**3,120,931.00**
	Revenue	**2,457,771.12**	**2,406,033.84**	**2,295,426.00**	**2,855,670.00**	**3,120,931.00**
	Contractual Services	0.00	0.00	0.00	0.00	**0.00**
	Other Expenditures	0.00	0.00	0.00	0.00	**0.00**
	Police Pension	4,612.60	0.00	0.00	0.00	**3,616,692.00**
	Expense	**4,612.60**	**0.00**	**0.00**	**0.00**	**3,616,692.00**
941	**Police Pension**	**2,453,158.52**	**2,406,033.84**	**2,295,426.00**	**2,855,670.00**	**-495,761.00**

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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
944	**Fire Pension**					
	Transfers From Other Funds	3,794,307.95	3,606,543.98	4,418,853.00	4,418,853.00	**4,634,464.00**
	Fire Pension Revenue	573,626.59	601,311.96	0.00	548,986.00	**542,451.00**
	Revenue	**4,367,934.54**	**4,207,855.94**	**4,418,853.00**	**4,967,839.00**	**5,176,915.00**
	Other Expenditures	0.00	0.00	0.00	0.00	**0.00**
	Fire Pension Expense	1,167.93	0.00	0.00	0.00	**4,827,966.00**
	Expense	**1,167.93**	**0.00**	**0.00**	**0.00**	**4,827,966.00**
944	**Fire Pension**	**4,366,766.61**	**4,207,855.94**	**4,418,853.00**	**4,967,839.00**	**348,949.00**

General Ledger
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Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
Revenue Total		**6,825,705.66**	**6,613,889.78**	**6,714,279.00**	**7,823,509.00**	**8,297,846.00**
Expense Total		**5,780.53**	**0.00**	**0.00**	**0.00**	**8,444,658.00**
Grand Total		**6,819,925.13**	**6,613,889.78**	**6,714,279.00**	**7,823,509.00**	**-146,812.00**

City Council / City Manager's Office

John Dossey, City Manager

Department Overview:

The City Council / City Manager's Office department, or the Administration Department, serves as the primary budget location for expenses directly related to City-wide leadership. New to FY26, this department fund will also house costs associated with economic development that are not allocated to another fund due to the closure of the Economic Development Fund (see Fund 570 summary).

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	General Fund							
001	Administration							
	Other Revenue	-	-	-	-	-	-	-
	Revenue	-	-	-	-	-	-	-
	Personnel	207,349	100,276	223,165	234,377	309,820	86,655	39%
	Training & Education	6,233	6,268	10,000	9,000	7,550	(2,450)	-25%
	Supplies & Materials	268	1,264	500	500	650	150	30%
	Contractual Services	52,674	43,553	26,440	43,328	110,650	84,210	318%
	Capital Outlay	-	459	200	375	400	200	100%
	Other Expenditures	260	1,802	-	2,075	9,350	9,350	100%
	Expense	266,783	153,622	260,305	289,655	438,420	178,115	68%
Revenue Total		-	-	-	-	-	-	-
Expense Total		266,783	153,622	260,305	289,655	438,420	178,115	68%
Grand Total		(266,783)	(153,622)	(260,305)	(289,655)	(438,420)	(178,115)	68%

Budget Narrative:

City Manager's Office expenditures increase by $178,115 in FY 2026. This is due in large part to the elimination of the Economic Development Enterprise Fund. The Economic Development did not meet the conditions of an enterprise fund, so it has been absorbed as part of the General Fund with the operational elements added to the City Manager's budget and the loan functions as part of General Operations.

The net salary increase includes that addition of a portion of the Economic Development Director's salary into this department. This increases salary, benefits, and group insurance. Community association dues for professional organizations and regional economic development groups add $37,050 to this departmental budget, which includes memberships with Greater Peoria Economic Development Council and the Pekin Area Chamber of Commerce.

During the course of budget review, some of these line items were reduced or cut, namely the level of funding for public relations. The 3-year marketing plan proposed by McDaniels Marketing is estimated to cost $66,750 if approved by Council in its entirety. The General Fund is set to contribute $15,000 to this plan in FY26, and the remainder will be funded by the Central Business TIF Fund and the Business Development District Fund. This is a legal TIF/BDD expense as long as we have a concerted effort to market available properties within those districts as part of the plan.

The Other Contractual Services line item was also cut significantly from requested to proposed budget due to double-counting development-related professional services in other funds. Money for engineering services, platting, survey work, title work, etc. is available in General Operations and in the TIF funds.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
001	**Administration**					
100-001-499800	Miscellaneous Receipts	-	-	-	-	-
	Other Revenue	**-**	**-**	**-**	**-**	**-**
100-001-510100	Salary: Elected Officials	30,000	47,061	50,000	50,000	50,000
100-001-511600	Salary: All Personnel	86,229	36,745	109,888	115,020	181,820
100-001-515500	Vacation Pay	14,231	1,962	12,347	6,301	-
100-001-515501	Vacation Payout	-	-	-	-	-
100-001-515600	Holiday Pay	-	785	6,173	4,428	-
100-001-515800	Sick Pay	-	262	7,408	2,432	-
100-001-515801	Sick Payout	-	-	-	-	-
100-001-517000	Oasdi/city Share 6.2%	4,674	5,388	8,421	10,706	13,135
100-001-517001	Medicare/city Share 1.45%	1,871	1,251	1,969	2,512	3,075
100-001-517401	IMRF	9,311	1,147	8,855	8,402	15,360
100-001-517402	ICMA Retirement	-	-	-	-	-
100-001-518000	Group Insurance	46,306	4,077	16,604	33,087	44,080
100-001-518001	Group Insurance - OPEB	-	-	-	-	-
100-001-518200	Unemployment Insurance	12,998	-	-	-	-
100-001-518300	Workers Comp Insurance	1,729	1,492	1,500	1,489	2,350
100-001-559000	Medical Expense/supplies	-	108	-	-	-
	Personnel	**207,349**	**100,276**	**223,165**	**234,377**	**309,820**
100-001-519000	Training And Education	6,233	6,268	10,000	9,000	7,550
	Training & Education	**6,233**	**6,268**	**10,000**	**9,000**	**7,550**
100-001-520200	Office Supplies	38	1,204	400	400	500
100-001-520400	Postage	230	60	100	100	150
100-001-529000	Equipment	-	-	-	-	-
	Supplies & Materials	**268**	**1,264**	**500**	**500**	**650**
100-001-511601	Community Association Dues	-	-	-	-	37,050
100-001-518100	Liability Insurance Premiums	13,051	14,366	14,000	14,178	15,000
100-001-524000	Lease/rental Of Equipment	1,533	5,072	7,440	6,000	6,000
100-001-534400	Equipment Repairs	-	-	-	-	-
100-001-538000	Maintenance Agreements	3,523	5,178	-	4,000	4,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-001-550300	Telephone	-	-	-	-	-
100-001-551600	Dues And Subscriptions	1,971	3,330	4,000	4,000	-
100-001-551603	Community Based Assn Membershp	-	-	-	-	-
100-001-555000	Radio Expense	-	-	-	-	-
100-001-560500	Consulting Services	-	-	-	-	-
100-001-560600	Corporate Counsel Fees	-	-	-	-	-
100-001-569000	Other Contractual Service	32,597	14,923	-	15,000	33,600
100-001-598100	Public Relations	-	684	1,000	150	15,000
100-001-599801	Computer Software	-	-	-	-	-
	Contractual Services	**52,674**	**43,553**	**26,440**	**43,328**	**110,650**
100-001-587100	Office Equipment & Furniture	-	459	200	375	400
	Capital Outlay	**-**	**459**	**200**	**375**	**400**
100-001-518700	Mileage	-	-	-	-	700
100-001-551000	Printing And Publications	195	732	-	1,300	1,300
100-001-554200	Meals Lodging	-	317	-	250	3,850
100-001-599000	Miscellaneous	65	752	-	525	3,500
100-001-599802	Computer Hardware	-	-	-	-	-
	Other Expenditures	**260**	**1,802**	**-**	**2,075**	**9,350**
Revenue Total		**-**	**-**	**-**	**-**	**-**
Expense Total		**266,783**	**153,622**	**260,305**	**289,655**	**438,420**
Grand Total		**(266,783)**	**(153,622)**	**(260,305)**	**(289,655)**	**(438,420)**

City Clerk's Office

Sue McMillan, City Clerk

Department Overview:

The central purpose of the City Clerk is to administer City recordkeeping, legal publication and notification, elections, and City regulated licenses under the direction of the Mayor.

The City Clerk's duties and responsibilities also include planning and preparing the City Council meeting agenda materials, preparing motions and roll calls, recording and transcribing Council proceedings, and administering oaths of office. The City Clerk also prepares ordinances, resolutions, advertisements for bids, and legal notices.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	$ Change from FY 25	% Change from FY 25
100	General Fund							
004	City Clerk							
	Fees/Charges For Service	6,675	6,875	5,750	6,500	7,200	1,450	25%
	Fines And Forfeitures	500	1,500	500	750	500	-	0%
	Licenses And Permits	236,649	342,077	306,375	319,585	306,700	325	0%
	Other Revenue	1,343	7	100	-	-	(100)	-100%
	Revenue	**245,167**	**350,459**	**312,725**	**326,835**	**314,400**	**1,675**	**1%**
	Personnel	229,848	214,826	205,841	222,173	229,140	23,299	11%
	Training & Education	3,123	3,216	5,000	3,000	5,000	-	0%
	Supplies & Materials	480	718	800	660	800	-	0%
	Contractual Services	14,629	8,296	109,750	30,598	83,250	(26,500)	-24%
	Other Expenditures	3,019	5,227	5,050	4,800	5,050	-	0%
	Transfers To Other Funds	-	200,000	219,998	226,665	220,000	2	0%
	Expense	**251,099**	**432,282**	**546,439**	**487,896**	**543,240**	**(3,199)**	**-1%**
Revenue Total		**245,167**	**350,459**	**312,725**	**326,835**	**314,400**	**1,675**	**1%**
Expense Total		**251,099**	**432,282**	**546,439**	**487,896**	**543,240**	**(3,199)**	**-1%**
Grand Total		**(5,932)**	**(81,823)**	**(233,714)**	**(161,061)**	**(228,840)**	**4,874**	**-2%**

Budget Narrative:

City Clerk revenues are slated to increase 1% from $312,725 in FY 2025 to $314,400 in FY 2026. Most of this is due to an increased volume of liquor licenses, but it is offset by elimination of various licenses and permits such as the mechanical amusement machine permit.

Expenditures decrease $3,199 from last year. Personnel costs increase $23,299 in FY 2026. While at first glance this appears to be due to the salary all personnel line item, when you factor in the reduction of the vacation pay, holiday pay, and sick pay line items. The increase nets to $4,982. The largest increase is actually related to group insurance which increases to $31,930 in FY 2016.

Computer software decreases from $97,000 to $70,000 in FY 2016. Software packages like JustFOIA and CivicPlus appear in the IT Budget. The City Clerk wishes to move forward with the procurement of the Laserfiche software package.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
004	**City Clerk**					
100-004-451600	Dog Reclamation Fees	5,275	6,125	5,000	5,750	6,000
100-004-451900	Sales - Ordinances & Maps	-	-	-	-	-
100-004-452100	Liquor License App Fees	1,200	750	750	750	1,200
100-004-452200	Vicious Dog Fee	-	-	-	-	-
100-004-452500	Dangerous Dog Fee	200	-	-	-	-
	Fees/Charges For Service	**6,675**	**6,875**	**5,750**	**6,500**	**7,200**
100-004-463700	Liquor Fines	500	1,500	500	750	500
	Fines And Forfeitures	**500**	**1,500**	**500**	**750**	**500**
100-004-420100	Liquor Licenses	72,483	77,064	71,000	75,000	75,000
100-004-420200	Cigarette Licenses	1,800	1,900	1,800	1,750	1,750
100-004-420300	One Day Liquor License	-	-	-	-	150
100-004-420400	Juke Box Licenses	800	600	600	600	600
100-004-420600	Auctioneer Licenses	50	50	50	75	50
100-004-420650	Body Works License	500	600	450	200	300
100-004-421100	Peddler Licenses	1,984	6,679	6,000	14,000	6,000
100-004-421200	Push Carts	250	750	250	-	500
100-004-421300	Transient Merchant License	800	550	800	800	800
100-004-421400	Mechanical Amusement Machine	3,500	2,950	3,000	3,000	-
100-004-421500	State Video Machines	150,878	248,557	220,000	222,500	220,000
100-004-421600	Secondhand Dlr/Pawnbroker	250	300	250	150	250
100-004-421700	Raffle License	1,090	940	900	750	900
100-004-421800	Billiards, Bowling, Pool Lic	775	550	700	-	-
100-004-421900	Bowling License	925	25	25	-	-
100-004-422200	Taxicab License	125	-	100	100	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-004-422900	Miscellaneous Licenses	60	60	-	150	-
100-004-426200	Loudspeaker Permits	29	3	50	10	-
100-004-426300	Special Events Permits	350	500	400	500	400
	Licenses And Permits	**236,649**	**342,077**	**306,375**	**319,585**	**306,700**
100-004-499800	Miscellaneous Receipts	1,343	7	100	-	-
	Other Revenue	**1,343**	**7**	**100**	**-**	**-**
100-004-511600	Salary: All Personnel	135,274	142,235	141,998	150,000	170,980
100-004-515000	Overtime	-	-	-	-	-
100-004-515500	Vacation Pay	14,486	10,015	12,500	9,013	-
100-004-515501	Vacation Payout	-	-	-	-	-
100-004-515600	Holiday Pay	6,234	6,199	8,000	6,310	-
100-004-515800	Sick Pay	1,436	2,564	3,500	1,750	-
100-004-515801	Sick Payout	-	-	-	-	-
100-004-517000	Oasdi/city Share 6.2%	9,431	9,642	10,292	9,950	10,600
100-004-517001	Medicare/city Share 1.45%	2,205	2,255	2,407	2,400	2,480
100-004-517401	IMRF	13,735	11,334	10,823	10,750	12,400
100-004-518000	Group Insurance	46,615	30,201	15,921	31,000	31,930
100-004-518001	Group Insurance - OPEB	-	-	-	-	-
100-004-518300	Workers Comp Insurance	433	383	400	1,000	750
100-004-559000	Medical Expense/supplies	-	-	-	-	-
	Personnel	**229,848**	**214,826**	**205,841**	**222,173**	**229,140**
100-004-519000	Training And Education	3,123	3,216	5,000	3,000	5,000
	Training & Education	**3,123**	**3,216**	**5,000**	**3,000**	**5,000**
100-004-520200	Office Supplies	117	375	500	260	500
100-004-520400	Postage	362	343	300	400	300
	Supplies & Materials	**480**	**718**	**800**	**660**	**800**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-004-518100	Liability Insurance Premiums	14,089	7,736	7,000	7,100	7,500
100-004-551600	Dues And Subscriptions	540	560	750	700	750
100-004-569000	Other Contractual Service	-	-	5,000	3,000	5,000
100-004-599801	Computer Software	-	-	97,000	19,798	70,000
	Contractual Services	**14,629**	**8,296**	**109,750**	**30,598**	**83,250**
100-004-518700	Mileage	44	45	50	50	50
100-004-551000	Printing And Publications	2,940	5,045	5,000	4,750	5,000
100-004-554200	Meals Lodging	35	-	-	-	-
100-004-599000	Miscellaneous	-	-	-	-	-
100-004-599802	Computer Hardware	-	136	-	-	-
	Other Expenditures	**3,019**	**5,227**	**5,050**	**4,800**	**5,050**
100-004-520941	Transfer to Police Pension	-	80,000	73,333	80,000	73,334
100-004-520944	Transfer to Fire Pension	-	120,000	146,665	146,665	146,666
	Transfers To Other Funds	**-**	**200,000**	**219,998**	**226,665**	**220,000**
Revenue Total		**245,167**	**350,459**	**312,725**	**326,835**	**314,400**
Expense Total		**251,099**	**432,282**	**546,439**	**487,896**	**543,240**
Grand Total		**(5,932)**	**(81,823)**	**(233,714)**	**(161,061)**	**(228,840)**

Legal

John Dossey, City Manager

Department Overview:

The City Attorney provides legal counsel and representation to Pekin's Mayor and City Council, city departments and city-appointed boards and commissions in any lawsuit, action or proceeding filed by or against them. The City Attorney provides legal advice at Council meetings, performs legal research and offers advisory opinions, as well as, responds to requests from the Mayor, Council, and city staff to draft or review contracts, ordinances and other legal documents.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	$ Change from FY 25	% Change from FY 25
100	**General Fund**							
003	**Legal**							
	Other Revenue	-	-	-	-	-	-	-
	Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Contractual Services	376,533	346,222	300,000	534,177	**224,600**	(75,400)	-25%
	Expense	**376,533**	**346,222**	**300,000**	**534,177**	**224,600**	**(75,400)**	**-25%**
100	**General Fund**	**(376,533)**	**(346,222)**	**(300,000)**	**(534,177)**	**(224,600)**	**75,400**	**-25%**
Revenue Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expense Total		**376,533**	**346,222**	**300,000**	**534,177**	**224,600**	**(75,400)**	**-25%**
Grand Total		**(376,533)**	**(346,222)**	**(300,000)**	**(534,177)**	**(224,600)**	**75,400**	**-25%**

Budget Narrative:

Expenses for the legal department are decreasing in FY 2025-26 due to a change in legal representation. The City of Pekin switched to Vasselli Law, LLC in the Fall of 2025. The firm is experienced and supports several local governments across the State of Illinois. Vasselli Law is well versed in a wide range of municipal legal services including contract law, code enforcement, adjudication, condemnation, demolition, zoning, labor, economic development and other areas. The experience of the law firm reduces the need for assistance from other legal firms on various issues. Additionally, the contract is a paid on a base retainer in lieu of an hourly rate, which ultimately helps the City's bottom line.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
003	**Legal**					
100-003-499800	Miscellaneous Receipts	-	-	-	-	-
	Other Revenue	**-**	**-**	**-**	**-**	**-**
100-003-560600	Corporate Counsel Fees	271,171	286,807	250,000	395,000	210,600
100-003-561000	Legal Fees	32,915	-	-	-	-
100-003-561001	Legal Services - Police Labor	23,065	32,310	15,000	106,527	-
100-003-561002	Legal Services - Fire Labor	27,803	7,474	5,000	2,348	-
100-003-561003	Legal Services - Teamsters	10,386	5,780	20,000	13,735	-
100-003-561004	Admin Hearing Officer	11,193	11,490	10,000	11,667	12,500
100-003-561005	Legal Services – ADA	-	2,361	-	4,900	1,500
	Contractual Services	**376,533**	**346,222**	**300,000**	**534,177**	**224,600**
Revenue Total		**-**	**-**	**-**	**-**	**-**
Expense Total		**376,533**	**346,222**	**300,000**	**534,177**	**224,600**
Grand **Total**		(376,533)	(346,222)	(300,000)	(534,177)	(224,600)

Finance

Eric Dubrowski, Finance Director

Department Overview:

The Finance Department's general purpose is to direct, administer and supervise fiscal affairs, accounting and financial records. Directing budget and financial statement preparation also falls under the Finance Department's general duties and responsibilities as well as managing debt and investment portfolios under the direction of the City Manager.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	General Fund							
006	Finance							
	Other Revenue	33	-	-	-	-	-	-
	Revenue	33	-	-	-	-	-	-
	Personnel	450,846	434,491	382,883	386,827	423,825	40,942	11%
	Training & Education	20,690	2,915	15,000	13,000	15,000	-	0%
	Supplies & Materials	5,320	5,594	4,500	7,400	7,000	2,500	56%
	Contractual Services	58,025	161,965	152,100	141,135	49,850	(102,250)	-67%
	Capital Outlay	200	-	-	200	300	300	100%
	Other Expenditures	3,712	5,792	7,000	6,900	9,000	2,000	29%
	Expense	538,793	610,756	561,483	555,462	504,975	(56,508)	-10%
100	General Fund	(538,760)	(610,756)	(561,483)	(555,462)	(504,975)	56,508	-10%
Revenue Total		33	-	-	-	-	-	-
Expense Total		538,793	610,756	561,483	555,462	504,975	(56,508)	-10%
Grand Total		(538,760)	(610,756)	(561,483)	(555,462)	(504,975)	56,508	-10%

Budget Narrative:

The Finance Department budget decreased by 10% from FY 2025. Personnel expenses are rising partly due to the inclusion of a full year's salary and benefits for the Finance Director. Additionally, $17,510 is allocated for the employer's portion of retiree insurance, which was not budgeted in FY 2025.

The FY 2026 budget eliminates the Treasurer's Stipend previously paid to the Assistant Finance Director, reduces other contractual services by $105,000 as the City prepares to end its relationship with the financial consultant, and removes the request to fill the vacant junior accountant position.

If the City reduces staff in other areas, the Finance Department will likely need to absorb additional responsibilities.

Training and education funding remains unchanged but will be allocated between staff training costs and employee tuition reimbursement.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
006	**Finance**					
100-006-499800	Miscellaneous Receipts	33	-	-	-	-
	Other Revenue	**33**	**-**	**-**	**-**	**-**
100-006-511600	Salary: All Personnel	255,835	244,632	270,000	245,500	302,800
100-006-515000	Overtime	-	21	-	100	100
100-006-515500	Vacation Pay	14,993	18,001	14,000	11,015	-
100-006-515501	Vacation Payout	-	-	-	-	-
100-006-515600	Holiday Pay	10,893	9,321	11,500	12,885	-
100-006-515800	Sick Pay	5,590	13,495	7,000	4,850	-
100-006-515801	Sick Payout	-	25,321	-	-	-
100-006-517000	Oasdi/city Share 6.2%	16,993	16,854	17,500	16,968	18,800
100-006-517001	Medicare/city Share 1.45%	3,974	3,942	4,000	3,969	4,400
100-006-517401	IMRF	24,599	26,783	17,300	18,287	21,965
100-006-518000	Group Insurance	115,995	57,637	39,583	51,963	53,250
100-006-518001	Group Insurance - OPEB	-	16,454	-	17,000	17,510
100-006-518200	Unemployment Insurance	-	-	-	-	-
100-006-518300	Workers Comp Insurance	1,757	1,492	1,500	3,966	4,500
100-006-559000	Medical Expense/supplies	216	540	500	325	500
	Personnel	**450,846**	**434,491**	**382,883**	**386,827**	**423,825**
100-006-519000	Training And Education	20,690	2,915	15,000	13,000	4,000
100-006-519003	Employee Tuition Reimbursement	-	-	-	-	11,000
	Training & Education	**20,690**	**2,915**	**15,000**	**13,000**	**15,000**
100-006-520200	Office Supplies	1,816	2,102	1,000	2,000	2,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-006-520400	Postage	3,505	3,492	3,500	5,400	5,000
100-006-529000	Equipment	-	-	-	-	-
	Supplies & Materials	**5,320**	**5,594**	**4,500**	**7,400**	**7,000**
100-006-518100	Liability Insurance Premiums	16,647	18,234	18,500	18,735	20,000
100-006-524000	Lease/rental Of Equipment	1,405	1,288	1,600	300	600
100-006-534400	Equipment Repairs	-	-	-	-	-
100-006-538000	Maintenance Agreements	1,221	250	500	100	250
100-006-550300	Telephone	-	-	-	-	-
100-006-551600	Dues And Subscriptions	1,260	777	1,500	1,500	2,500
100-006-560100	Auditing Fees	-	-	-	-	-
100-006-560800	Collection Agency Fees	-	-	-	-	-
100-006-569000	Other Contractual Service	37,492	141,415	130,000	120,000	25,000
100-006-599801	Computer Software	-	-	-	500	1,500
	Contractual Services	**58,025**	**161,965**	**152,100**	**141,135**	**49,850**
100-006-587100	Office Equipment & Furniture	200	-	-	200	300
	Capital Outlay	**200**	**-**	**-**	**200**	**300**
100-006-518700	Mileage	152	-	-	100	250
100-006-551000	Printing And Publications	3,560	5,474	5,000	5,100	5,000
100-006-554200	Meals Lodging	-	-	-	-	500
100-006-599000	Miscellaneous	-	318	-	200	250
100-006-599802	Computer Hardware	-	-	2,000	1,500	3,000
	Other Expenditures	**3,712**	**5,792**	**7,000**	**6,900**	**9,000**
Revenue Total		**33**	**-**	**-**	**-**	**-**
Expense Total		**538,793**	**610,756**	**561,483**	**555,462**	**504,975**
Grand Total		**(538,760)**	**(610,756)**	**(561,483)**	**(555,462)**	**(504,975)**

Human Resources

Shelly Costa, Human Resources Director

Department Overview:

The Human Resources Department provides comprehensive HR services which include employee fringe benefits, such as health insurance; job analysis and position classification as well as recruitment and selection of employees; compensation plan; labor contract interpretation administration; and development of personnel policies to more than 300 active employees.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	General Fund							
005	Personnel							
	Other Revenue	-	-	-	-	-	-	-
	Revenue	-	-	-	-	-	-	-
	Personnel	153,902	114,976	161,122	178,410	183,170	22,048	14%
	Training & Education	6,674	6,437	15,000	9,000	10,000	(5,000)	-33%
	Supplies & Materials	1,551	564	1,100	1,380	1,100	-	0%
	Contractual Services	62,158	103,604	88,500	64,755	77,000	(11,500)	-13%
	Other Expenditures	5,617	4,350	5,000	4,025	5,950	950	19%
	Expense	229,903	229,931	270,722	257,570	277,220	6,498	2%
Revenue Total		-	-	-	-	-	-	-
Expense Total		229,903	229,931	270,722	257,570	277,220	6,498	2%
Grand Total		(229,903)	(229,931)	(270,722)	(257,570)	(277,220)	(6,498)	2%

Budget Narrative:

The Human Resources budget is increasing by $6,498 from the FY 2024-25 budget.

The increase in group insurance is due to the item being underbudgeted in FY 2025.

While the salary line item increases by $17,539, this includes the reallocation of vacation, sick, and holiday pay, which have been reduced to $0 in the FY 2026 budget. The net salary increase is $3,831.

Funding for training and education has also been reduced by $5,000 in this year's budget.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
005	**Personnel**					
100-005-499800	Miscellaneous Receipts	-	-	-	-	-
	Other Revenue	**-**	**-**	**-**	**-**	**-**
100-005-511600	Salary: All Personnel	110,315	74,372	113,586	113,850	131,125
100-005-515000	Overtime	-	-	-	-	-
100-005-515500	Vacation Pay	9,361	2,164	5,875	5,010	-
100-005-515501	Vacation Payout	-	-	-	-	-
100-005-515600	Holiday Pay	3,047	3,113	4,896	5,460	-
100-005-515800	Sick Pay	1,118	2,474	2,938	3,360	-
100-005-515801	Sick Payout	-	-	-	-	-
100-005-517000	Oasdi/city Share 6.2%	7,621	4,919	7,892	8,300	8,130
100-005-517001	Medicare/city Share 1.45%	1,783	1,150	1,846	1,930	1,905
100-005-517401	IMRF	8,869	5,600	8,300	9,000	9,510
100-005-518000	Group Insurance	9,630	20,462	15,340	30,000	30,900
100-005-518200	Unemployment Insurance	1,084	-	-	-	-
100-005-518300	Workers Comp Insurance	432	398	450	1,500	1,600
100-005-559000	Medical Expense/supplies	643	324	-	-	-
	Personnel	**153,902**	**114,976**	**161,122**	**178,410**	**183,170**
100-005-519000	Training And Education	6,674	6,437	15,000	9,000	10,000
	Training & Education	**6,674**	**6,437**	**15,000**	**9,000**	**10,000**
100-005-520200	Office Supplies	1,149	380	600	600	600
100-005-520400	Postage	403	184	500	780	500
100-005-529000	Equipment	-	-	-	-	-
	Supplies & Materials	**1,551**	**564**	**1,100**	**1,380**	**1,100**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-005-518100	Liability Insurance Premiums	14,113	15,471	16,000	16,500	17,000
100-005-524000	Lease/rental Of Equipment	-	271	-	1,850	2,000
100-005-534400	Equipment Repairs	-	-	-	-	-
100-005-538000	Maintenance Agreements	-	91	-	405	500
100-005-550300	Telephone	-	-	-	-	-
100-005-551600	Dues And Subscriptions	2,149	1,704	2,500	1,000	2,500
100-005-569000	Other Contractual Service	42,522	82,476	50,000	40,000	35,000
100-005-597900	Employee Recognition	3,374	3,590	20,000	5,000	20,000
100-005-599801	Computer Software	-	-	-	-	-
	Contractual Services	**62,158**	**103,604**	**88,500**	**64,755**	**77,000**
100-005-518700	Mileage	-	-	-	-	450
100-005-551000	Printing And Publications	5,617	3,550	5,000	4,000	5,000
100-005-554200	Meals Lodging	-	386	-	-	-
100-005-599000	Miscellaneous	-	414	-	25	500
100-005-599802	Computer Hardware	-	-	-	-	-
	Other Expenditures	**5,617**	**4,350**	**5,000**	**4,025**	**5,950**
Revenue Total		**-**	**-**	**-**	**-**	**-**
Expense Total		**229,903**	**229,931**	**270,722**	**257,570**	**277,220**
Grand Total		**(229,903)**	**(229,931)**	**(270,722)**	**(257,570)**	**(277,220)**

Information Technology Departments

David Hess, Network Support Administrator

Department Overview:

The Information Technology Division's mission is to plan and provide efficient, reliable and innovative solutions to City departments, as well as citizens, business partners and outside agencies. IT leads strategic planning of information/communications technology by aligning citywide IT planning, policies, procedures, personnel and budgeting. Functional areas include: Design and Architecture, Digital Platforms/Innovation, IT Infrastructure, Systems and Applications, Systems Security, Systems Integration and Development, IT Project and Portfolio Management

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	**General Fund**							
009	**I.T.**							
	Other Revenue	400	-	-	-	-	-	-
	Revenue	**400**	-	-	-	-	-	-
	Personnel	176,171	164,904	214,998	158,604	159,360	(55,638)	-26%
	Training & Education	5,847	304	5,000	3,500	10,000	5,000	100%
	Supplies & Materials	10,958	6,836	7,800	4,850	5,800	(2,000)	-26%
	Contractual Services	1,276,002	1,272,519	871,636	1,104,686	1,425,000	553,364	63%
	Capital Outlay	6,051	-	2,000	2,250	2,000	-	0%
	Other Expenditures	420,002	443,211	368,700	202,650	468,700	100,000	27%
	Expense	**1,895,031**	**1,887,774**	**1,470,134**	**1,476,540**	**2,070,860**	**600,726**	**41%**
100	**General Fund**	**(1,894,631)**	**(1,887,774)**	**(1,470,134)**	**(1,476,540)**	**(2,070,860)**	**(600,726)**	**41%**
Revenue Total		**400**	-	-	-	-	-	-
Expense Total		**1,895,031**	**1,887,774**	**1,470,134**	**1,476,540**	**2,070,860**	**600,726**	**41%**
Grand Total		**(1,894,631)**	**(1,887,774)**	**(1,470,134)**	**(1,476,540)**	**(2,070,860)**	**(600,726)**	**41%**

Budget Narrative:

The FY 2026 IT budget increases $600,726 (41%) from the FY 2025 budget.

The Criminal Justice Information System (CJIS) Project and software licensing are the driving force behind this increase. This is a federally mandated ramp up of the City's information technology security that the City must comply or our public safety agencies will no longer be able to access federal systems. These costs included contractual expenses for work with a third-party vendor to handle the system implementation. It includes the necessary hardware and software associated with the project.

In addition to CJIS, a major expense that City must face has to do with software licensing. Over the years, software companies shift from one time purchasing to annual licensing models. The City of Pekin has continued to use legacy models over the years, but it is at a point where we must upgrade to Microsoft 360, which will increase the annual cost from roughly $62,000 to $188,000 per year.

Other notable items in the budget include improved network maintenance and advanced firewalls, software support costs for the City's various software platforms, and maintaining its internet / telecommunications infrastructure.

The personnel budget decreases as a vacant position is not funded in this year's budget.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
009	**I.T.**					
100-009-499800	Miscellaneous Receipts	400	-	-	-	-
	Other Revenue	**400**	**-**	**-**	**-**	**-**
100-009-511600	Salary: All Personnel	84,017	88,599	143,252	85,272	99,500
100-009-515000	Overtime	21,361	24,108	10,000	20,500	20,000
100-009-515500	Vacation Pay	7,314	6,944	8,062	6,362	-
100-009-515501	Vacation Payout	-	-	-	-	-
100-009-515600	Holiday Pay	3,615	4,296	6,201	3,331	-
100-009-515800	Sick Pay	3,763	1,560	3,721	5,454	-
100-009-515801	Sick Payout	-	-	-	-	-
100-009-517000	Oasdi/city Share 6.2%	7,260	7,481	9,997	7,176	7,410
100-009-517001	Medicare/city Share 1.45%	1,698	1,749	2,338	1,678	1,735
100-009-517401	IMRF	10,506	8,840	10,513	7,881	8,665
100-009-518000	Group Insurance	36,216	20,979	20,532	19,462	20,050
100-009-518200	Unemployment Insurance	-	-	-	-	-
100-009-518300	Workers Comp Insurance	422	348	383	1,488	2,000
100-009-559000	Medical Expense/supplies	-	-	-	-	-
	Personnel	**176,171**	**164,904**	**214,998**	**158,604**	**159,360**
100-009-519000	Training And Education	5,847	304	5,000	3,500	10,000
	Training & Education	**5,847**	**304**	**5,000**	**3,500**	**10,000**
100-009-520200	Office Supplies	1,823	-	100	100	100
100-009-520400	Postage	-	-	200	150	200
100-009-522400	General Supplies	3,194	6,595	7,000	4,250	5,000
100-009-529000	Equipment	5,941	241	500	350	500

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Supplies & Materials	**10,958**	**6,836**	**7,800**	**4,850**	**5,800**
100-009-518100	Liability Insurance Premiums	10,678	12,156	13,371	13,541	14,500
100-009-534400	Equipment Repairs	1,246	-	1,000	500	500
100-009-538000	Maintenance Agreements	923,788	881,839	506,265	684,976	885,000
100-009-550300	Telephone	316,571	357,756	320,000	304,169	360,000
100-009-551600	Dues And Subscriptions	-	-	1,000	-	-
100-009-569000	Other Contractual Service	2,592	4,025	5,000	52,500	15,000
100-009-599801	Computer Software	21,127	16,744	25,000	49,000	150,000
	Contractual Services	**1,276,002**	**1,272,519**	**871,636**	**1,104,686**	**1,425,000**
100-009-587100	Office Equipment & Furniture	6,051	-	2,000	2,250	2,000
	Capital Outlay	**6,051**	**-**	**2,000**	**2,250**	**2,000**
100-009-518700	Mileage	-	-	200	150	-
100-009-529500	AVL Equipment	14,977	19,279	18,500	17,500	18,500
100-009-551000	Printing And Publications	-	-	-	-	-
100-009-554200	Meals Lodging	-	-	-	-	200
100-009-599000	Miscellaneous	-	103	-	-	-
100-009-599802	Computer Hardware	405,025	423,829	350,000	185,000	450,000
	Other Expenditures	**420,002**	**443,211**	**368,700**	**202,650**	**468,700**
Revenue Total		**400**	**-**	**-**	**-**	**-**
Expense Total		**1,895,031**	**1,887,774**	**1,470,134**	**1,476,540**	**2,070,860**
Grand Total		**(1,894,631)**	**(1,887,774)**	**(1,470,134)**	**(1,476,540)**	**(2,070,860)**

General Operations

John Dossey / Eric Dubrowski, City Manager / Finance Director

Department Overview:

The General Operations Dept (990) is where non-departmental revenues and expenses are booked. Revenue examples are Real Estate Tax Levy, Sales Taxes, Income Taxes, Utility taxes, some grants, Personal Property Replacement Taxes (PPRT), loans, investment income, etc. The largest expense types are capital spending, transfers out to other funds, municipal bus, some loan payments, contingency, police and fire pension payments (note that we budget the pensions in 990, but for final audit purposes they are moved to the respective departments), etc.

This Budget should run a healthy surplus to carry the other Departments that don't have revenues to support themselves.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	**General Fund**							
990	**General Operations**							
	Taxes	32,189,804	31,492,564	36,418,332	34,359,828	35,515,010	(903,322)	-2%
	Intergovernmental	1,098,101	8,866,880	-	629,000	486,266	486,266	100%
	Fees/Charges For Service	785,285	746,002	725,600	728,400	713,600	(12,000)	-2%
	Fines And Forfeitures	35,268	15,330	7,500	8,500	8,500	1,000	13%
	Investment Earnings	439,308	873,963	600,000	615,000	552,500	(47,500)	-8%
	Other Revenue	54,355	67,967	50,000	75,025	2,000	(48,000)	-96%
	Debt Proceeds	-	-	-	-	12,500,000	12,500,000	100%
	Transfers From Other Funds	15,000	15,000	15,000	15,000	215,000	200,000	1333%
	Revenue	**34,617,122**	**42,077,707**	**37,816,432**	**36,430,753**	**49,992,876**	**12,176,444**	**32%**
	Personnel	65,683	-	-	-	-	-	-
	Supplies & Materials	(106)	(1,184)	-	327	-	-	-
	Contractual Services	306,305	265,698	455,000	282,706	427,251	(27,749)	-6%
	Capital Outlay	(1,458)	-	2,350,000	2,325,000	12,500,000	10,150,000	432%
	Other Expenditures	517,462	17,159	502,500	4,009	100,000	(402,500)	-80%
	Debt Service	389,379	112,728	114,862	98,637	112,735	(2,127)	-2%
	Transfers To Other Funds	-	9,577,062	7,818,081	7,902,479	7,160,135	(657,946)	-8%
	Expense	**1,277,265**	**9,971,463**	**11,240,444**	**10,613,158**	**20,300,121**	**9,059,677**	**81%**
Revenue Total		**34,617,122**	**42,077,707**	**37,816,432**	**36,430,753**	**49,992,876**	**12,176,444**	**32%**
Expense Total		**1,277,265**	**9,971,463**	**11,240,444**	**10,613,158**	**20,300,121**	**9,059,677**	**81%**
Grand Total		**33,339,857**	**32,106,244**	**26,575,988**	**25,817,595**	**29,692,755**	**3,116,767**	**12%**

Budget Narrative:

General Operations Dept collects the City's Real Estate Tax Levy ($5,057,690) which the Council already voted to raise 2.48% or $123,358. Use Tax has been a declining revenue stream in recent years (in 2021 it was over $1.5m) and is now projected to be $1m for FY26. The projection for Municipal and Home Rule Sales Taxes is a conservative 3%. This keeps with the trend over recent years. No additional revenues are accounted here for new establishments. There will be an increase in the Local Cannabis Tax should we see the addition of a second dispensary. Income Tax (shared from the state) has in recent year trended upwards at a 4% per year, that is what was used to project FY26.

Utility Taxes are a new revenue source for FY25, where it was estimated to raise $4m (net of the rebates for single rate payers above $250k annually). Expected Utility Tax Revenues are projected to be $590k short of expectations. This was caused by the lag to implement (meaning we only had 11 months), the ongoing disagreement with Ameren on collecting of certain commercial use of natural gas, and the inherent difficultly of first year estimates. For FY26, the proposed budget adds the missing month and assumes Council will approve modification to the tax ordinance to appease Ameren.

The Federal Grant Revenue represents the amount of remaining ARPA revenue to be booked as spent on refurbishment of fire trucks. FY25 did not budget for this revenue, though revenue will be booked in that year for approximately $629k.

A bank loan for the remaining purchase costs of the Lutticken property is in this proposed budget. $12,500,000 of Loan Revenue and the same amount for Land Purchase Expense. This is to prepare for the possibility of accelerating the payment schedule to accommodate potential development opportunities. This Budget merges the Economic Development Fund (EDF)with the General Fund, as the EDF no longer meets the definition of an Enterprise Fund. This means a one time Transfer Revenue of the remaining cash balance, as well as the revenue/developer credits from the Cullinan loans 1 & 2. The Airport subsidy is down to $100k because there are no unfunded capital projects this year.

Investment earning is budgeted to decline because of anticipated lower interest rates and the City has revised its interest allocation methodology to better align with best practices. Previously, the allocation methodology favored the General Fund.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
990	**General Operations**					
100-990-410100	Real Estate Tax	4,792,728	4,729,244	4,934,332	4,985,556	5,057,690
100-990-410900	Use Tax	1,292,094	1,212,057	1,200,000	1,090,000	1,000,000
100-990-411000	Municipal Sales Tax	6,497,565	6,770,248	6,900,000	6,910,000	7,183,670
100-990-411004	Home Rule Sales Tax	7,309,232	7,477,958	7,725,000	7,540,000	7,889,188
100-990-411005	Local Cannabis Sales Tax	171,075	184,118	190,000	190,958	216,000
100-990-411100	Utility Tax	-	-	4,000,000	-	-
100-990-411110	Utility Tax Electric	-	-	-	2,050,000	2,200,000
100-990-411111	Utility Tax Electric (Rebate)	-	-	-	-	-
100-990-411120	Utility Tax Natural Gas	-	-	-	900,000	2,450,000
100-990-411121	Utility Tax Gas (Rebate)	-	-	-	-	(1,250,000)
100-990-411130	Utility Tax Water	-	-	-	460,000	500,000
100-990-411131	Utility Tax Water (Rebate)	-	-	-	-	-
100-990-412000	Replacement P/p Tax - State	4,072,818	2,899,550	3,000,000	2,000,000	1,860,000
100-990-412200	Pull Tab/jar Game Tax	-	-	-	-	-
100-990-412300	Video Gaming Tax	691,960	725,667	720,000	727,217	725,000
100-990-413000	Illinois Income Tax	5,127,044	5,194,826	5,356,000	5,401,000	5,563,462
100-990-413001	Illinois Income Tax Surch	-	-	-	-	-
100-990-414100	Food & Beverage Tax	1,570,138	1,621,127	1,648,000	1,590,000	1,600,000
100-990-414200	Packaged Liquor Tax	206,954	213,465	225,000	215,097	220,000
100-990-455002	Municipal Telecommunictns	311,997	313,163	310,000	300,000	300,000
100-990-496100	RE Tax Clearing Acct	-	-	-	-	-
100-990-496200	PPRT Tax Clearing Acct	146,199	151,141	210,000	-	-
	Taxes	**32,189,804**	**31,492,564**	**36,418,332**	**34,359,828**	**35,515,010**
100-990-442500	Federal Grants	1,098,101	8,866,880	-	629,000	486,266
100-990-442600	State Grants	-	-	-	-	-
100-990-442700	County Grants	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Intergovernmental	**1,098,101**	**8,866,880**	**-**	**629,000**	**486,266**
100-990-451900	Sales - Ordinances & Maps	-	-	-	-	-
100-990-455001	Ameren Franchise	330,980	335,600	335,600	377,000	335,600
100-990-455003	Franchise Fee - Cable Tv	401,709	390,477	350,000	240,000	240,000
100-990-455004	Good Energy Revenue	14,263	4,925	5,000	-	83,000
100-990-455006	GFL Franchise Fee	-	-	-	76,400	20,000
100-990-458000	TC3 Service Fee	38,333	15,000	35,000	35,000	35,000
	Fees/Charges For Service	**785,285**	**746,002**	**725,600**	**728,400**	**713,600**
100-990-414002	Impound Fees	-	-	-	-	-
100-990-463500	Late Payment Penalty	30,194	13,012	6,000	7,000	7,000
100-990-463600	Interest Charge	5,074	2,318	1,500	1,500	1,500
	Fines And Forfeitures	**35,268**	**15,330**	**7,500**	**8,500**	**8,500**
100-990-490100	Interest Earnings	439,308	873,963	600,000	615,000	515,000
100-990-490101	Loan Interest	-	-	-	-	37,500
100-990-491900	Incr/decr Investment Valu	-	-	-	-	-
100-990-492300	Bond Credits	-	-	-	-	-
	Investment Earnings	**439,308**	**873,963**	**600,000**	**615,000**	**552,500**
100-990-454500	Other Contractual Revenue	36,987	65,414	50,000	69,000	2,000
100-990-490800	Developer Agreement Payments	-	-	-	-	-
100-990-491300	Prorated Re Tax/City Prop	-	-	-	-	-
100-990-495600	Insurance Reimbursements	-	-	-	-	-
100-990-498900	Non Sufficient Funds Fee	175	75	-	25	-
100-990-499800	Miscellaneous Receipts	-	2,478	-	6,000	-
100-990-499802	Cash Over/Short	(221)	(0)	-	-	-
	Other Revenue	**54,355**	**67,967**	**50,000**	**75,025**	**2,000**
100-990-492000	Bond Proceeds - Principal	-	-	-	-	-
100-990-492100	Loan Proceeds	-	-	-	-	12,500,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Debt Proceeds	**-**	**-**	**-**	**-**	**12,500,000**
100-990-440223	Transfer From Solid Waste	-	-	-	-	-
100-990-440231	Transfer From Sewerage	-	-	-	-	-
100-990-440232	Transfer From Storm Water	-	-	-	-	-
100-990-440570	Transfer from Econ Development	-	-	-	-	200,000
100-990-440924	Transfer From Llibrary	15,000	15,000	15,000	15,000	15,000
100-990-499850	Allocated Cost Reimbursements	-	-	-	-	-
	Transfers From Other Funds	**15,000**	**15,000**	**15,000**	**15,000**	**215,000**
100-990-511600	Salary: All Personnel	46,089	-	-	-	-
100-990-517000	Oasdi/city share 6.2%	460	-	-	-	-
100-990-517001	Medicare/city share 1.45%	481	-	-	-	-
100-990-517401	IMRF	(1,036)	-	-	-	-
100-990-518000	Group Insurance	19,689	-	-	-	-
100-990-599997	Payroll Increase Set Aside	-	-	-	-	-
	Personnel	**65,683**	**-**	**-**	**-**	**-**
100-990-520200	Office Supplies	-	291	-	24	-
100-990-520400	Postage	(106)	(1,475)	-	303	-
100-990-529000	Equipment	-	-	-	-	-
	Supplies & Materials	**(106)**	**(1,184)**	**-**	**327**	**-**
100-990-511500	Economic Assistance	-	-	-	-	-
100-990-524000	Lease/rental Of Equipment	2,268	1,963	5,000	8,494	-
100-990-538000	Maintenance Agreements	7,540	7,488	10,000	5,890	-
100-990-550300	Telephone	-	-	-	-	-
100-990-559900	Receivable Charge Off	-	-	-	-	-
100-990-560100	Auditing Fees	44,015	46,213	100,000	45,428	73,751
100-990-561200	Engineering Fees	-	-	-	-	80,000
100-990-565900	Citylink Contract	210,000	157,500	210,000	210,000	220,500
100-990-568100	Home Rule Tax Rebate	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-990-569000	Other Contractual Service	13,524	15,583	110,000	4,091	53,000
100-990-590900	Police And Fire Commission	28,958	36,951	20,000	8,803	-
100-990-591300	Developer Credit Applied	-	-	-	-	-
	Contractual Services	**306,305**	**265,698**	**455,000**	**282,706**	**427,251**
100-990-580200	Land Purchase	(1,458)	-	2,350,000	2,325,000	12,500,000
100-990-587100	Office Equipment & Furniture	-	-	-	-	-
	Capital Outlay	**(1,458)**	**-**	**2,350,000**	**2,325,000**	**12,500,000**
100-990-551000	Printing And Publications	-	1,269	1,000	1,786	-
100-990-590600	Bank Charges	1,225	1,578	1,500	795	-
100-990-599000	Miscellaneous	16,845	14,312	-	1,427	-
100-990-599002	IMRF Costs-ERI	-	-	-	-	-
100-990-599700	Income Credit	-	-	-	-	-
100-990-599999	Contingency	499,391	-	500,000	-	100,000
	Other Expenditures	**517,462**	**17,159**	**502,500**	**4,009**	**100,000**
100-990-590400	Interest Paid	39,845	34,713	34,713	29,027	30,485
100-990-591000	Bond Principal Retired	-	-	-	-	-
100-990-591100	Bond Registrar Fees	-	-	-	-	-
100-990-591101	Bond Issuance Costs	-	-	-	-	-
100-990-591200	Note Principal Paid	-	-	-	-	-
100-990-591400	Loan payments	349,534	78,015	80,149	69,610	82,250
	Debt Service	**389,379**	**112,728**	**114,862**	**98,637**	**112,735**
100-990-520445	Transfer To Capital Projects	-	4,160,264	870,000	870,000	-
100-990-520525	Transfer To Pekin Airport	-	-	318,200	318,200	100,000
100-990-520699	Transfer To Vehicle Maint	-	-	-	-	-
100-990-520941	Transfer To Police Pension	-	1,828,630	2,284,494	2,295,426	2,537,337
100-990-520944	Transfer To Fire Pension	-	3,588,168	4,345,388	4,418,853	4,522,798
	Transfers To Other Funds	**-**	**9,577,062**	**7,818,081**	**7,902,479**	**7,160,135**
Revenue Total		**34,617,122**	**42,077,707**	**37,816,432**	**36,430,753**	**49,992,876**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
Expense Total		**1,277,265**	**9,971,463**	**11,240,444**	**10,613,158**	**20,300,121**
Grand Total		**33,339,857**	**32,106,244**	**26,575,988**	**25,817,595**	**29,692,755**

Insurance Fund

Shelly Costa, Human Resource Director/Eric Dubrowski, Finance Director

Department Overview:

The Insurance Fund is the City's method of allocating all insurance costs to the various Departments like a business would. As an internal service fund it treats the other parts of the City as its customers.

There are four departments within the fund which are used to track the different lines of business. The departments are as follows:

- Liability Insurance (093)
- Workman's Compensation (094)
- Health Insurance (095)
- Section 125 (093)

The revenues in this fund will correspond to the insurance expenses in the other funds. In the case of health insurance also included in revenue is the employee/retiree portion of the cost.

One of the main drivers of Liability Insurance cost is the number of vehicles and equipment. The City maintains 289 pieces of equipment and vehicles. They are both leased and owned. They range from $1 million Fire Trucks to Police Squad cars. The City's Workman's Compensation program provides coverage to approximately 360 full and part-time employees. The City's non-police Health Insurance program provides coverage for approximately 154 fulltime employees, 250 dependents, and 70 retirees with dependents. The Section 125 is also known as Flex-spending accounts, where eligible employees set aside part of their salaries to cover permitted healthcare or childcare costs on a pre-tax basis. This is a no-cost program to the City.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
695	**Insurance**							
092	**Section 125**							
	Investment Earnings	12	16	-	18	-	-	-
	Other Revenue	57,966	57,865	60,000	45,000	45,000	(15,000)	-25%
	Revenue	**57,977**	**57,882**	**60,000**	**45,018**	**45,000**	(15,000)	-25%
	Contractual Services	60,007	53,535	55,000	32,300	45,000	(10,000)	-18%
	Other Expenditures	-	-	-	-	-	-	-
	Expense	**60,007**	**53,535**	**55,000**	**32,300**	**45,000**	(10,000)	-18%
093	**Liability Insurance**							
	Other Revenue	-	-	-	43,175	-	-	-
	Transfers From Other Funds	507,484	502,618	550,000	516,628	545,000	(5,000)	-1%
	Revenue	**507,484**	**502,618**	**550,000**	**559,803**	**545,000**	(5,000)	-1%
	Training & Education	-	-	-	-	-	-	-
	Contractual Services	502,792	519,076	516,629	562,979	545,000	28,371	5%
	Benefit Payments	-	-	-	-	65,000	65,000	100%
	Expense	**502,792**	**519,076**	**516,629**	**562,979**	**610,000**	93,371	18%
094	**Work Comp**							
	Transfers From Other Funds	834,911	726,057	803,210	761,581	800,000	(3,210)	0%

	Revenue	**834,911**	**726,057**	**803,210**	**761,581**	**800,000**	(3,210)	0%
	Contractual Services	834,911	726,057	761,581	761,580	800,000	38,419	5%
	Other Expenditures	-	-	-	-	-	-	-
	Expense	**834,911**	**726,057**	**761,581**	**761,580**	**800,000**	38,419	5%
095	**Medical**							
	Fees/Charges For Service	25	-	-	-	-	-	-
	Investment Earnings	117	4,902	-	93,000	10,000	10,000	100%
	Other Revenue	1,619,651	1,313,652	515,000	1,011,432	1,042,282	527,282	102%
	Transfers From Other Funds	6,817,803	4,987,536	5,649,600	5,356,566	6,052,920	403,320	7%
	Revenue	**8,437,595**	**6,306,089**	**6,164,600**	**6,460,998**	**7,105,202**	940,602	15%
	Personnel	-	-	-	3,733	4,602	4,602	100%
	Training & Education	-	-	-	-	-	-	-
	Contractual Services	7,555,555	6,300,077	6,641,000	6,508,077	6,925,462	284,462	4%
	Other Expenditures	40,833	16,144	55,000	13,587	55,000	-	0%
	Benefit Payments	-	-	-	-	-	-	-
	Transfers To Other Funds	-	-	-	-	-	-	-
	Expense	**7,596,388**	**6,316,221**	**6,696,000**	**6,525,396**	**6,985,064**	289,064	4%
Revenue Total		**9,837,968**	**7,592,646**	**7,577,810**	**7,827,400**	**8,495,202**	917,392	12%
Expense Total		**8,994,099**	**7,614,889**	**8,029,210**	**7,882,255**	**8,440,064**	410,854	5%
Grand Total		**843,869**	**(22,243)**	**(451,400)**	**(54,855)**	**55,138**	506,538	-112%

Budget Narrative:

Commencing in FY24 the City abandoned the min/max program for liability and workman's comp because of poor claims experience. This will mean no possibility of low claim rebates, but it also removes the City being charged years later for high claim charges. The City had been over the max in most recent years.

Liability Insurance premiums have only risen 3% in the two years since FY23. To be conservative the City is budgeting for a 5% premium increase.

Workman's Compensation insurance costs have fallen 9% in the two years since FY23. The reduction is because of FY23 had min/max subsequent charges attributable to that year. Because min/max is not utilized anymore, this savings appears to be stable. To be conservative the City is budgeting for a 5% premium increase.

Health insurance costs fell 17% from FY23 to FY24. This is an anomalous reduction caused by FY23 being the transition year going from self-insured (ended 12/31/22) and regular purchased health insurance coverage. FY25 expenses are projected to be 3% over FY24. The City has been informed we should expect an 8% increase effective 1/1/26. As that constitutes 1/3 of the fiscal year, the City is budgeting a 3% increase. The Other Revenue is payments from employees and retirees. The 2025 Budget did not capture the City's portion of retiree healthcare premiums. This was caused by the Finance Dept having fallen behind in booking these items. The Finance Dept is now up to date with all these transactions.

The Section 125 benefit acts as only a pass-through of employee withheld money, so it is of no effect on the Budget.

Line Item Detail

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
695	Insurance					
092	**Section 125**					
695-092-490100	Interest	12	16	-	18	-
	Investment Earnings	**12**	**16**	**-**	**18**	**-**
695-092-479100	Sec 125 Flex Plan Contrib	57,966	57,865	60,000	45,000	45,000
695-092-499801	Write Off Outstanding Che	-	-	-	-	-
	Other Revenue	**57,966**	**57,865**	**60,000**	**45,000**	**45,000**
695-092-517300	Sec 125 Flex Plan Claims	60,007	53,535	55,000	32,300	45,000
695-092-517505	Flex Administration Fee	-	-	-	-	-
	Contractual Services	**60,007**	**53,535**	**55,000**	**32,300**	**45,000**
695-092-590600	Bank Charges	-	-	-	-	-
	Other Expenditures	**-**	**-**	**-**	**-**	**-**
092	**Section 125**	**(2,030)**	**4,346**	**5,000**	**12,718**	**-**
093	**Liability Insurance**					
695-093-495605	Insurance Reimburse Street	-	-	-	2,175	-
695-093-495606	Insurance Reimburse Police	-	-	-	6,000	-
695-093-495608	Insurance Reimburse Bus	-	-	-	35,000	-
	Other Revenue	**-**	**-**	**-**	**43,175**	**-**
695-093-440100	Transfer From General Fund	-	-	-	-	-
695-093-440501	Transfer From School Bus	-	-	-	-	-
695-093-450500	Liability Ins Premiums Reimb	507,484	502,618	550,000	516,628	545,000
	Transfers From Other Funds	**507,484**	**502,618**	**550,000**	**516,628**	**545,000**
695-093-519000	Training And Education	-	-	-	-	-
	Training & Education	**-**	**-**	**-**	**-**	**-**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
695-093-518132	Claims Paid / Street Dept	-	8,822	-	2,850	-
695-093-518133	Claims Paid / Police Prot	(4,692)	2,196	-	13,500	-
695-093-518134	Claims Paid / Fire Prot	-	260	-	-	-
695-093-518151	Claims Paid / School Bus	-	5,005	-	30,000	-
695-093-518400	Liability Ins Premiums Paid	507,484	502,792	516,629	516,629	545,000
	Contractual Services	**502,792**	**519,076**	**516,629**	**562,979**	**545,000**
695-093-518191	Unemployment	-	-	-	-	65,000
	Benefit Payments	**-**	**-**	**-**	**-**	**65,000**
093	**Liability Insurance**	**4,692**	**(16,458)**	**33,371**	**(3,176)**	**(65,000)**
094	**Work Comp**					
695-094-450500	Work Comp Ins Premiums Reimb	834,911	726,057	803,210	761,581	800,000
	Transfers From Other Funds	**834,911**	**726,057**	**803,210**	**761,581**	**800,000**
695-094-518400	Workmans Comp Premiums Paid	834,911	726,057	761,581	761,580	800,000
695-094-561000	Legal Fees	-	-	-	-	-
	Contractual Services	**834,911**	**726,057**	**761,581**	**761,580**	**800,000**
094	**Work Comp**	**-**	**-**	**41,629**	**1**	**-**
095	**Medical**					
695-095-498900	Fees/Charges for Service	25	-	-	-	-
	Fees/Charges For Service	**25**	**-**	**-**	**-**	**-**
695-095-490100	Interest Earnings	117	4,902	-	93,000	10,000
	Investment Earnings	**117**	**4,902**	**-**	**93,000**	**10,000**
695-095-450504	City Premiums Retiree	-	479,250	-	333,797	377,191
695-095-450505	Retiree Premiums	1,093,776	457,995	385,000	359,989	406,788
695-095-450514	City Premiums Police Retiree	-	143,375	-	120,413	136,067
695-095-450515	Retiree Premiums Police	88,873	79,612	130,000	108,173	122,236

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
695-095-495200	Excess Health Insurance R	-	1,272	-	-	-
695-095-495300	Claim Refund	340,474	137,118	-	30,235	-
695-095-495400	Ppo Refund	-	-	-	-	-
695-095-495500	Drug Card Rebate	104,628	-	-	-	-
695-095-495600	Insurance Reimbursements	12,654	15,029	-	58,825	-
695-095-499800	Miscellaneous Receipts	(20,755)	-	-	-	-
695-095-499801	Write Off Outstanding Che	-	-	-	-	-
	Other Revenue	**1,619,651**	**1,313,652**	**515,000**	**1,011,432**	**1,042,282**
695-095-440100	Transfer From General Fund	-	-	-	-	-
695-095-450500	City Premiums	5,698,170	3,554,031	3,828,000	3,450,093	3,898,605
695-095-450501	Employee Premiums	-	118,701	528,000	540,448	610,706
695-095-450510	City Premiums Police	1,119,633	1,294,368	1,188,000	1,263,433	1,427,680
695-095-450511	Employee Premiums Police	-	20,435	105,600	102,592	115,929
	Transfers From Other Funds	**6,817,803**	**4,987,536**	**5,649,600**	**5,356,566**	**6,052,920**
695-095-051700	Oasdi/City share 6.2%	-	-	-	-	-
695-095-511601	Admin Cost Allocation	-	-	-	2,560	3,500
695-095-515000	Overtime	-	-	-	-	-
695-095-515500	Vacation Pay	-	-	-	100	-
695-095-515501	Vacation Payout	-	-	-	-	-
695-095-515600	Holiday Pay	-	-	-	115	-
695-095-515800	Sick pay	-	-	-	60	-
695-095-515801	Sick Payout	-	-	-	-	-
695-095-517000	Oasdi/City Share 6.2%	-	-	-	172	220
695-095-517001	Medicare/City Share 1.45%	-	-	-	40	52
695-095-517401	IMRF	-	-	-	186	260
695-095-518000	Group Insurance	-	-	-	500	570
	Personnel	**-**	**-**	**-**	**3,733**	**4,602**
695-095-519000	Training And Education	-	-	-	-	-
	Training & Education	**-**	**-**	**-**	**-**	**-**
695-095-517500	Health Claims Paid/Active	3,557,242	33,886	20,000	-	20,000
695-095-517501	Administration Fees	159,795	27,863	30,000	3,323	30,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
695-095-517502	Reinsurance Premium	-	-	-	-	-
695-095-517503	Organ Transplant Premium	-	-	-	-	-
695-095-517504	A D & D Life Premium	22,771	15,442	24,000	19,324	24,000
695-095-517505	Flex Premium	-	-	-	-	-
695-095-517506	Vision Coverage	22,188	16,947	23,000	15,771	23,000
695-095-517507	Health Insurance Premium	1,136,750	3,538,547	3,750,000	3,797,600	3,911,528
695-095-517508	Stop Loss	217,386	34,778	45,000	-	-
695-095-517509	Police BCBS Health Ins Plan	1,401,730	1,444,545	1,700,000	1,639,665	1,852,821
695-095-517511	Dental Coverage	64,904	193,160	20,000	191,080	210,188
695-095-517512	Dental Coverage-Retirees	16,062	44,409	50,000	37,700	41,470
695-095-517513	Vision Coverage Retirees	1,366	3,888	4,000	3,550	3,905
695-095-517515	Health Insurance Prem-Retirees	919,537	918,397	950,000	785,000	808,550
695-095-517600	Central States Premium	-	-	-	-	-
695-095-517700	Drug Card Charges	-	-	-	-	-
695-095-551600	Dues And Subscriptions	-	-	-	-	-
695-095-569000	Other Contractual Service	35,826	28,215	25,000	15,064	-
	Contractual Services	**7,555,555**	**6,300,077**	**6,641,000**	**6,508,077**	**6,925,462**
695-095-516700	Wellness Program	39,765	14,071	30,000	12,880	30,000
695-095-516900	Smoking Cessation Program	-	-	-	-	-
695-095-551000	Printing And Publications	-	-	-	-	-
695-095-590600	Bank Charges	-	15	-	75	-
695-095-599000	Miscellaneous	1,068	2,058	25,000	632	25,000
695-095-599999	Contingency	-	-	-	-	-
	Other Expenditures	**40,833**	**16,144**	**55,000**	**13,587**	**55,000**
095	**Medical**	**841,207**	**(10,132)**	**(531,400)**	**(64,398)**	**120,138**
Revenue Total		**9,837,968**	**7,592,646**	**7,577,810**	**7,827,400**	**8,495,202**
Expense Total		**8,994,099**	**7,614,889**	**8,029,210**	**7,882,255**	**8,440,064**
Grand Total		**843,869**	**(22,243)**	**(451,400)**	**(54,855)**	**55,138**

Fire Department

Trent Reeise, Fire Chief

Department Overview:

The Pekin Fire Department is a 56-member career, all-hazards emergency response and life safety organization, protecting a community of 34,000 citizens in an area of 12.5 square miles. In addition, the Pekin Fire Department protects two fire protection districts: Brush Hill, a total coverage area of 15 square miles, to the east, and Powerton, 20 square miles, to the southwest, adding an additional 5,000 protected citizens.

The Pekin Fire Department provides fire suppression, rescue, and Advanced Life Support emergency medical services, and is the lead department of the MABAS Division 42 Hazardous Materials and Technical Rescue Teams. The department also provides inspection, fire code enforcement, fire prevention, community education, and fire/arson investigation services. Pekin Fire Department is an ISO class 3 fire department with the last evaluation occurring in 2021. In 2023, the Fire Department responded to 6950 incidents.

The Pekin Fire Department is led by Fire Chief Trent Reeise, who directs the operations of the Fire Department. As Fire Chief, he also functions as the Fire Marshal for the City of Pekin as well as the City's Emergency Manager.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	General Fund							
034	Fire Dept							
	Intergovernmental	3,411	93,651	12,000	17,420	12,500	500	4%
	Fees/Charges For Service	629,479	669,812	674,871	694,569	692,500	17,629	3%
	Fines And Forfeitures	-	-	-	-	-	-	-
	Other Revenue	164,149	175,909	66,100	164,834	81,200	15,100	23%
	Revenue	**797,040**	**939,372**	**752,971**	**876,823**	**786,200**	**33,229**	**4%**
	Personnel	12,560,442	8,201,505	7,909,739	8,403,513	8,768,529	858,790	11%
	Training & Education	88,527	58,596	70,000	85,000	90,000	20,000	29%
	Supplies & Materials	345,770	211,615	269,300	266,999	282,000	12,700	5%
	Contractual Services	547,547	558,483	596,555	542,919	674,602	78,047	13%
	Capital Outlay	121,410	87,376	1,000,500	987,045	950,000	(50,500)	-5%
	Other Expenditures	11,676	1,536	56,350	30,440	67,500	11,150	20%
	Expense	**13,675,372**	**9,119,111**	**9,902,444**	**10,315,918**	**10,832,631**	**930,187**	**9%**
Revenue Total		**797,040**	**939,372**	**752,971**	**876,823**	**786,200**	**33,229**	**4%**
Expense Total		**13,675,372**	**9,119,111**	**9,902,444**	**10,315,918**	**10,832,631**	**930,187**	**9%**
Grand Total		**(12,878,332)**	**(8,179,739)**	**(9,149,473)**	**(9,439,095)**	**(10,046,431)**	**(896,958)**	**10%**

Budget Narrative:

Line item 100-034-599998 Emergency Management
This line item was added to represent any funds spent towards the citywide emergency management. The fire department serves as the emergency management agency for the City of Pekin. In previous budget years any expense towards maintaining storm sirens has come out of the equipment line item. By creating its own line within the department we can more effectively track expenses towards citywide emergency needs. It is expected that the yearly maintenance of storm sirens will be charged to this line item. The other funds represent contingency needs within emergency management. A good example would be if for some reason we needed to replace and entire siren we would be looking at a cost of $45-$50k. We do not expect to spend the total amount budgeted, but need to have the funds and consideration for catastrophic failure of one of the sirens.

Capital Expense
At the budget needs assessment presentation on Saturday January 25, 2025 large strategic objectives were discussed. The biggest (financial) objective of the fire department is a vehicle replacement plan. In FY25 we began the refurbishment process by paying a 50% down installment for the refurbishment of Tower 4. Tower 4 is currently in the middle of the refurbishment process. Council also approved the down payment of half the cost of the refurbishment of Engine 2. This secured a position in line at Fire trucks Unlimited for Engine 2. This 50% down payment was $261k (resolution 187-24/25). It is expected to begin refurbishment in Fall of 2025. The remaining 50% of each will be due at completion of the refurbishment. The funds for the refurbishment are ARPA funds (specifically SLFRF), with some local funds being used to complete the project.

The refurbishment of Ladder 1 was in the original iteration of the FY26 budget. This is expected to be $800k in total and the FY26 was to reflect the 50% down payment ($400k) required at contract signing. As staff has worked through the budget to make cuts, we have cut the $400k to $50k. The $50k represents nonrefundable earnest money to secure the position in line with Fire Trucks Unlimited, with the anticipation of paying the remainder of the normal 50% down payment as soon as FY27 funds are available.

In addition to pushing (deferring) the Ladder 1 refurbishment to FY27, we have also eliminated the new FTE (second deputy chief). This cut represents $170k from the original iteration of the budget to the most current.

A substantial change from FY25 to FY26 is that the retirees insurance was not accounted for in FY25 budget. This amount can be found in line item 100-034-518001. Additionally there was a calculation error in the FY25 budget in the salary line item. The budget was low by approximately $300k. This calculation error has been corrected for the FY26 budget. I defer to the Finance Department for the full explanation of these issues.

Due to the issue discussed about Ladder 3 it is imperative that we take action this year to order a new aerial apparatus. The lead time for the build is anticipated at 44-48 months upon order. There is no cost reflected in the FY26 budget, as we plan to pay on delivery (or sooner if the city's financial position is better).

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
034	**Fire Dept**					
100-034-437300	SOI - Training Reimbursem	161	8,357	10,000	13,707	10,000
100-034-442500	Federal Grants	-	81,818	-	-	-
100-034-442600	State Grants	-	-	-	-	-
100-034-442700	County Grants	3,250	3,475	2,000	3,713	2,500
	Intergovernmental	**3,411**	**93,651**	**12,000**	**17,420**	**12,500**
100-034-451000	Copy Money/Accidents etc	100	480	-	113	-
100-034-454001	Fire Protection - Normandale	-	-	-	-	-
100-034-454002	Fire Protection - Brush Hill	179,061	186,952	187,000	202,183	200,000
100-034-454003	Fire Protection - Powerton	375,260	385,285	392,371	392,371	395,000
100-034-454100	Hazardous Waste Cleanup	1,305	-	-	-	-
100-034-454200	Non Resident Rescue Fees	825	5,225	2,000	1,650	2,000
100-034-454300	Hydrant Flushing	-	-	-	1,125	-
100-034-454400	Overtime Reimbursements	-	-	-	-	-
100-034-454600	CPR Training Fees	3,620	970	2,000	3,227	2,500
100-034-454700	Sprinkler Fees	300	900	1,500	3,900	3,000
100-034-454800	AMT Transport Assist	600	-	-	-	-
100-034-455005	AMT Franchise	68,408	90,000	90,000	90,000	90,000
	Fees/Charges For Service	**629,479**	**669,812**	**674,871**	**694,569**	**692,500**
100-034-464100	False Alarm Fee	-	-	-	-	-
100-034-494100	City Property Dmg Reimb	-	-	-	-	-
	Fines And Forfeitures	**-**	**-**	**-**	**-**	**-**
100-034-493002	Fire Prevention Contribut	200	21,000	100	-	200
100-034-493600	Training Reimbursements	-	-	-	-	-
100-034-495200	Excess Health Insurance R	-	-	-	32,582	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-034-495600	Insurance Reimbursements	119,925	154,909	65,000	132,252	80,000
100-034-499400	Proceeds Of Auction	-	-	-	-	-
100-034-499404	Sale Of Equipment	-	-	-	-	-
100-034-499800	Miscellaneous Receipts	44,024	-	1,000	-	1,000
	Other Revenue	**164,149**	**175,909**	**66,100**	**164,834**	**81,200**
100-034-511600	Salary: All Personnel	4,163,016	4,376,298	4,208,418	4,500,000	5,394,707
100-034-515000	Overtime	519,326	674,014	650,000	600,000	750,000
100-034-515200	Longevity Pay	-	-	-	-	-
100-034-515400	Education Pay	-	-	-	-	-
100-034-515500	Vacation Pay	388,726	389,457	410,000	479,681	-
100-034-515501	Vacation Payout	-	-	-	-	-
100-034-515600	Holiday Pay	271,677	283,174	293,085	285,000	284,822
100-034-515800	Sick Pay	221,729	74,091	90,000	91,020	-
100-034-515801	Sick Payout	-	-	25,000	-	-
100-034-515900	Injury Pay	117,666	190,617	195,000	194,444	-
100-034-517000	Oasdi/city Share 6.2%	3,066	3,060	3,253	3,245	5,000
100-034-517001	Medicare/city Share 1.45%	77,744	81,307	85,137	87,357	91,000
100-034-517401	IMRF	4,741	3,922	3,745	3,882	5,500
100-034-517403	Employer Pension Contributions	3,892,602	-	-	-	-
100-034-518000	Group Insurance	2,563,738	1,510,438	1,583,702	1,509,160	1,555,000
100-034-518001	Group Insurance - OPEB	-	314,528	-	289,000	298,000
100-034-518200	Unemployment Insurance	-	578	-	-	-
100-034-518300	Workers Comp Insurance	279,940	254,909	280,400	268,000	287,500
100-034-518900	Uniform Allowance	42,691	40,208	42,000	39,163	42,000
100-034-554300	Uniform & Tool Exp	9,106	3,949	-	-	-
100-034-559000	Medical Expense/supplies	4,674	957	-	-	-
100-034-560000	Physicals	-	-	40,000	53,562	55,000
	Personnel	**12,560,442**	**8,201,505**	**7,909,739**	**8,403,513**	**8,768,529**
100-034-519000	Training And Education	88,527	58,596	70,000	85,000	90,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Training & Education	**88,527**	**58,596**	**70,000**	**85,000**	**90,000**
100-034-520200	Office Supplies	2,141	1,100	1,000	1,438	2,000
100-034-520400	Postage	345	485	300	61	500
100-034-522000	Photographic Supplies	-	-	-	-	-
100-034-522400	General Supplies	15,694	18,040	18,000	17,500	19,500
100-034-522500	Emergency Medical Supplie	46,174	44,260	50,000	50,000	55,000
100-034-529000	Equipment	220,487	81,548	140,000	140,000	145,000
100-034-556100	Gasoline/diesel Fuel	60,929	66,182	60,000	58,000	60,000
	Supplies & Materials	**345,770**	**211,615**	**269,300**	**266,999**	**282,000**
100-034-518100	Liability Insurance Premiums	128,253	126,200	138,820	116,433	123,419
100-034-520905	Public Safety Dispatching Fee	81,771	114,220	90,000	90,000	126,483
100-034-524000	Lease/rental Of Equipment	10,229	9,600	25,500	6,506	25,500
100-034-534000	Automotive Expense	227,551	221,474	200,000	185,000	200,000
100-034-534200	Buildings & Grounds Maintenanc	-	601	-	-	20,000
100-034-534400	Equipment Repairs	10,216	21,785	26,000	36,338	32,000
100-034-538000	Maintenance Agreements	3,717	5,190	48,735	41,353	54,000
100-034-550100	Utilities	47,204	36,014	38,000	38,000	53,200
100-034-550300	Telephone	-	-	-	-	-
100-034-551600	Dues And Subscriptions	1,385	4,118	5,000	2,980	5,500
100-034-555000	Radio Expense	13,424	13,283	15,000	15,000	20,000
100-034-559900	Receivable Charge Off	-	-	-	-	-
100-034-569000	Other Contractual Service	-	1,360	5,000	-	5,000
100-034-592605	Bike Program	-	-	-	-	-
100-034-592800	Polygraph Exam	-	-	-	-	-
100-034-598000	Fire Prevention	4,160	2,322	3,000	1,761	7,500
100-034-598100	Public Relations	1,213	1,494	1,500	548	2,000
100-034-599801	Computer Software	18,425	822	-	9,000	-
	Contractual Services	**547,547**	**558,483**	**596,555**	**542,919**	**674,602**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-034-587000	Machinery And Equipment	-	87,176	1,000,000	944,045	950,000
100-034-587001	Lease / Purchase Equipmen	-	-	-	-	-
100-034-587100	Office Equipment & Furniture	460	200	500	-	-
100-034-587500	Vehicles	120,950	-	-	43,000	-
	Capital Outlay	**121,410**	**87,376**	**1,000,500**	**987,045**	**950,000**
100-034-518700	Mileage	-	-	-	-	-
100-034-551000	Printing And Publications	198	180	350	196	500
100-034-554200	Meals/Lodging	1,556	-	1,000	-	1,500
100-034-557200	License And Inspection Fees	4,219	519	4,000	155	4,000
100-034-599000	Miscellaneous	5,448	440	1,000	90	1,500
100-034-599802	Computer Hardware	255	398	-	-	-
100-034-599900	Depreciation Expense	-	-	-	-	-
100-034-599998	Emergency Management Capital	-	-	-	-	60,000
100-034-599999	Contingency	-	-	50,000	30,000	-
	Other Expenditures	**11,676**	**1,536**	**56,350**	**30,440**	**67,500**
Revenue Total		**797,040**	**939,372**	**752,971**	**876,823**	**786,200**
Expense Total		**13,675,372**	**9,119,111**	**9,902,444**	**10,315,918**	**10,832,631**
Grand Total		**(12,878,332)**	**(8,179,739)**	**(9,149,473)**	**(9,439,095)**	**(10,046,431)**

Police

Seth Ranney, Police Chief

Department Overview:

The Pekin Police Department provides assistance and protection of life and property, under the general direction of the City Manager. The department's responsibilities also include the appraisal of Pekin's crime prevention and law enforcement issues and the development of appropriate solutions to meet those needs. This also includes adjusting department methods to better meet the challenges of today's police force.

The department also ensures a friendly and safe community environment through the development, recommendation, and administration of the department's operating budget to the City Council. By reviewing and substantiating department funds, and maintaining fiscal controls on department revenues and expenditures, the Pekin Police Department is able to meet the needs of the community.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	**General Fund**							
760	**Police Revenue**							
	Taxes	49,959	49,239	45,000	49,455	45,000	-	0%
	Intergovernmental	94,908	492,535	358,889	368,791	339,200	(19,689)	-5%
	Fees/Charges For Service	61,138	55,758	52,800	41,513	34,000	(18,800)	-36%
	Fines And Forfeitures	277,130	247,980	241,500	256,064	98,000	(143,500)	-59%
	Licenses And Permits	7,440	6,400	6,500	6,500	6,500	-	0%
	Investment Earnings	-	21	-	34	-	-	0%
	Other Revenue	102,475	131,649	109,500	212,581	117,250	7,750	7%
	Revenue	**593,050**	**983,582**	**814,189**	**934,938**	**639,950**	**(174,239)**	**-21%**
	Contractual Services	-	238,242	249,889	217,726	178,000	(71,889)	-29%
	Expense	**-**	**238,242**	**249,889**	**217,726**	**178,000**	**(71,889)**	**-29%**
761	**Police Patrol**							
	Personnel	8,682,174	6,271,053	6,318,266	6,221,287	7,043,537	725,271	11%
	Training & Education	91,691	110,237	160,000	73,807	110,000	(50,000)	-31%
	Supplies & Materials	207,275	185,292	209,000	174,812	208,000	(1,000)	0%
	Contractual Services	920,071	1,247,329	1,677,674	1,544,629	2,110,631	432,957	26%
	Capital Outlay	2,610	76,572	18,000	1,890	10,500	(7,500)	-42%
	Other Expenditures	5,448	5,147	14,000	5,108	14,500	500	4%

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
	Expense	**9,909,269**	**7,895,630**	**8,396,940**	**8,021,533**	**9,497,168**	**1,100,228**	**13%**
763	**Special Services**							
	Personnel	1,456,132	1,606,959	1,698,214	1,657,954	1,966,741	268,527	16%
	Training & Education	19,351	34,900	40,000	30,188	60,000	20,000	50%
	Supplies & Materials	10,494	18,080	20,100	16,747	24,250	4,150	21%
	Contractual Services	15,897	69,266	39,350	32,368	78,750	39,400	100%
	Capital Outlay	3,815	1,225	3,000	307	2,000	(1,000)	-33%
	Other Expenditures	-	76	3,500	158	2,000	(1,500)	-43%
	Expense	**1,505,689**	**1,730,505**	**1,804,164**	**1,737,722**	**2,133,741**	**329,577**	**18%**
764	**Police Records**							
	Personnel	532,230	546,435	576,753	595,229	613,510	36,757	6%
	Training & Education	-	-	1,500	-	1,000	(500)	-33%
	Supplies & Materials	5,264	6,277	8,500	6,547	8,500	-	0%
	Contractual Services	5,458	9,272	11,500	4,155	6,500	(5,000)	-43%
	Capital Outlay	240	305	1,500	-	1,500	-	0%
	Other Expenditures	579	546	2,500	2,394	3,500	1,000	40%
	Expense	**543,772**	**562,836**	**602,253**	**608,325**	**634,510**	**32,257**	**5%**
766	**Code Enforcem**							
	Fines And Forfeitures	46,825	9,184	-	11,895	100,000	100,000	100%
	Revenue	**46,825**	**9,184**	**-**	**11,895**	**100,000**	**100,000**	**100%**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
	Personnel	154,910	186,386	253,004	267,324	218,392	(34,612)	-14%
	Training & Education	1,831	5,751	8,500	1,118	6,500	(2,000)	-24%
	Supplies & Materials	6,511	6,152	13,000	1,127	13,500	500	4%
	Contractual Services	140,402	184,968	348,639	238,102	397,595	48,956	14%
	Capital Outlay	-	1,019	3,000	-	3,000	-	0%
	Other Expenditures	12,014	14,554	14,500	12,483	14,500	-	0%
	Expense	**315,667**	**398,829**	**640,643**	**520,153**	**653,487**	**12,844**	**2%**
Revenue Total		**639,875**	**992,767**	**814,189**	**946,833**	**739,950**	**(74,239)**	**-9%**
Expense Total		**12,274,397**	**10,826,043**	**11,693,888**	**11,105,459**	**13,096,906**	**1,403,018**	**12%**
Grand Total		**(11,634,522)**	**(9,833,276)**	**(10,879,699)**	**(10,158,626)**	**(12,356,956)**	**(1,477,257)**	**14%**

Budget Narrative:

The amount of money the city receives continues to decline from arrests and citations year after year. The department continues to focus in on local, county, and federal reimbursements and/or grants for training, equipment, and overtime reimbursement to help bolster the revenue funds.

From an expense perspective, the police department is requesting the most significant increases in funding for personnel salaries, lease of police vehicles, and maintenance agreements for technology-based products and services. The police union and the city are currently in the process of approving a new police contract after it went to interest arbitration. The union employees have not received a pay increase for the past two years, so they will be receiving increases for the past two years along with the increase for 2025 as awarded by the arbitrator.

The police department continues to utilize Enterprise Leasing to lease our police vehicles. Leasing allows our department to maintain a reliable fleet, be able to budget for smaller maintenance costs, and utilize warranties as much as possible. However, the cost of the vehicles and the equipment to upfit the squad cars continue to significantly outpace inflation. Lastly, this year the police department requested and the city council approved to enter into a ten-year contract with Axon for equipment and services. Although, the yearly cost goes up from the last fiscal year, the savings over the ten years is over two million dollars.

The police department understands the city's current financial situation and constructed our budget with that in mind. Our department strives to make our budget as fiduciarily responsible as possible to our citizens while also achieving service excellence to our citizens through expending financial resources to reach that goal.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
760	**Police Revenue**					
100-760-410905	Cannabis Tax Revenue	49,959	49,239	45,000	49,455	45,000
	Taxes	**49,959**	**49,239**	**45,000**	**49,455**	**45,000**
100-760-437100	School Reimbursements	64,488	174,059	142,000	150,758	142,000
100-760-437200	SOI-Police Training Reimb	17,781	65,109	12,000	-	18,000
100-760-442500	Federal Grants	3,289	29,088	50,000	1,095	25,000
100-760-442600	State Grants	9,350	222,935	153,889	215,834	153,000
100-760-442700	County Grants	-	1,000	1,000	750	1,000
100-760-442710	Police CCC Vehicle Fee	-	68	-	164	100
100-760-442720	Police CCC Drug Enf Fee	-	277	-	190	100
	Intergovernmental	**94,908**	**492,535**	**358,889**	**368,791**	**339,200**
100-760-450800	Fingerprint Fees	2,520	2,550	1,500	4,668	3,000
100-760-451000	Copy Money/Accidents etc	5,267	5,659	5,000	4,883	3,500
100-760-451100	Parking Meter Collections	-	25	-	-	-
100-760-451101	Rentals - Parking Lots	2,100	2,075	-	1,800	1,500
100-760-454400	Overtime Reimbursements	49,097	43,838	45,000	29,000	25,000
100-760-454800	Bassett Training	130	-	-	-	-
100-760-464700	E Citation Fees	1,850	1,611	1,300	1,162	1,000
100-760-498900	Non Sufficient Funds Fee	175	-	-	-	-
	Fees/Charges For Service	**61,138**	**55,758**	**52,800**	**41,513**	**34,000**
100-760-460100	Cir Clk/States Atty	110,212	98,413	100,000	79,805	65,000
100-760-460200	Municipal Ordinance Violations	119,587	110,399	105,000	143,751	10,000
100-760-460300	Warrants	6,820	3,570	5,500	525	500
100-760-464000	Parking Tickets	22,119	20,187	20,000	19,890	15,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-760-464100	False Alarm Fee	6,975	6,325	3,000	7,875	5,000
100-760-464400	Dui Surcharge	10,428	8,710	7,500	4,196	2,500
100-760-464600	Court Supervision Fines	309	363	500	-	-
100-760-494100	Restitution	680	14	-	22	-
	Fines And Forfeitures	**277,130**	**247,980**	**241,500**	**256,064**	**98,000**
100-760-450700	Rental Property Registration	7,440	6,400	6,500	6,500	6,500
	Licenses And Permits	**7,440**	**6,400**	**6,500**	**6,500**	**6,500**
100-760-490100	Interest Earnings Federal Forf	-	9	-	12	-
100-760-490101	Interest Earnings State Forfei	-	12	-	22	-
	Investment Earnings	**-**	**21**	**-**	**34**	**-**
100-760-493200	Opioids Settlement	-	37,522	30,000	121,140	30,000
100-760-493900	Sex Offender Registration	(1,420)	2,630	1,500	2,910	2,000
100-760-494000	State Forfeiture Revenue	867	45,610	1,000	22,157	20,000
100-760-494001	Federal Forfeiture Revenue	4,659	-	1,000	7,984	20,000
100-760-495600	Insurance Reimbursements	96,170	32,265	75,000	58,000	45,000
100-760-499403	Unclaimed Evidence	172	13,661	-	-	-
100-760-499800	Miscellaneous Receipts	2,026	-	1,000	375	250
100-760-499802	Cash Over/short	-	(40)	-	15	-
	Other Revenue	**102,475**	**131,649**	**109,500**	**212,581**	**117,250**
100-760-511602	Reimbursed Overtime	-	-	45,000	-	-
100-760-598200	Grant Expenses	-	238,242	-	1,892	-
100-760-598230	Grant Expense Contractual	-	-	204,889	215,834	178,000
	Contractual Services	**-**	**238,242**	**249,889**	**217,726**	**178,000**
760	**Police Revenue**	**593,050**	**745,340**	**564,300**	**717,212**	**461,950**
761	**Police Patrol**					
100-761-511600	Salary: All Personnel	3,340,977	3,507,198	3,652,462	3,566,741	4,436,287

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-761-515000	Overtime	279,053	287,425	300,000	234,477	325,000
100-761-515500	Vacation Pay	300,585	320,599	350,000	280,755	-
100-761-515501	Vacation Payout	-	-	-	2,050	43,250
100-761-515600	Holiday Pay	138,307	147,998	165,000	145,446	160,000
100-761-515800	Sick Pay	131,074	284,384	140,000	105,327	-
100-761-515801	Sick Payout	-	507	25,000	62,413	180,000
100-761-515900	Injury Pay	160,278	45,078	200,000	89,450	-
100-761-517000	Oasdi/city Share 6.2%	5,231	4,274	3,666	3,721	5,000
100-761-517001	Medicare/city Share 1.45%	59,940	62,865	74,058	62,688	80,000
100-761-517401	IMRF	5,775	5,260	3,855	4,028	4,400
100-761-517403	Employer Pension Contributions	1,957,452	-	-	-	-
100-761-518000	Group Insurance	1,985,546	1,104,292	1,073,039	1,150,000	1,219,000
100-761-518001	Group Insurance - OPEB	-	206,979	-	231,839	262,000
100-761-518200	Unemployment Insurance	-	-	-	-	-
100-761-518300	Workers Comp Insurance	240,218	207,715	228,486	217,878	230,000
100-761-518900	Uniform Allowance	44,275	50,000	51,700	48,003	50,600
100-761-554300	Tools & Uniforms	27,474	31,961	43,000	15,572	43,000
100-761-559000	Medical Expense/supplies	5,990	4,518	8,000	900	5,000
	Personnel	**8,682,174**	**6,271,053**	**6,318,266**	**6,221,287**	**7,043,537**
100-761-519000	Training And Education	91,691	110,237	160,000	73,807	110,000
	Training & Education	**91,691**	**110,237**	**160,000**	**73,807**	**110,000**
100-761-520200	Office Supplies	4,559	3,957	4,000	982	4,000
100-761-520201	Live-scan Deposit Account	1,000	1,000	3,000	6,743	7,000
100-761-520400	Postage	1,472	186	1,000	130	1,000
100-761-522000	Photographic Supplies	-	-	-	-	-
100-761-522400	General Supplies	3,572	7,036	6,000	1,465	6,000
100-761-525000	Police Ammunition	22,922	10,643	25,000	25,000	25,000
100-761-529000	Equipment	39,983	43,033	45,000	13,503	40,000
100-761-556100	Gasoline/diesel Fuel	133,768	119,436	125,000	126,989	125,000
	Supplies & Materials	**207,275**	**185,292**	**209,000**	**174,812**	**208,000**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-761-518100	Liability Insurance Premiums	105,744	100,613	110,674	96,971	115,000
100-761-520905	Public Safety Dispatching Fee	384,993	471,444	425,000	420,264	663,131
100-761-524000	Lease/rental Of Equipment	189,778	429,099	425,000	320,158	475,000
100-761-534000	Automotive Expense	113,947	133,670	85,000	56,631	85,000
100-761-534101	Vehicle Towage	775	290	500	-	500
100-761-534400	Equipment Repairs	-	1,788	3,000	-	3,000
100-761-538000	Maintenance Agreements	234	185	457,000	513,664	575,000
100-761-551600	Dues And Subscriptions	18,569	15,868	12,500	7,969	12,000
100-761-555000	Radio Expense	20,289	16,517	25,000	21,681	40,000
100-761-555001	Radio Equipment	-	-	20,000	25,587	25,000
100-761-566700	Care Of Stray Animals	46,866	51,031	65,000	55,686	63,000
100-761-569000	Other Contractual Service	3,047	5,234	6,000	3,083	6,000
100-761-592500	Crime Prevention Expense	5,915	1,458	5,000	2,267	7,500
100-761-592602	Canine Unit	1,589	1,060	8,500	2,176	10,000
100-761-592604	Emergency Services Team	19,051	14,108	16,000	13,736	16,000
100-761-592606	Dui Enforcement	3,902	495	2,500	-	1,000
100-761-592700	Shooting Range	4,954	3,434	5,000	1,484	5,000
100-761-598100	Public Relations	417	1,035	4,000	1,404	5,000
100-761-599801	Computer Software	-	-	-	-	-
	Contractual Services	**920,071**	**1,247,329**	**1,677,674**	**1,544,629**	**2,110,631**
100-761-587000	Machinery And Equipment	-	3,000	3,000	-	3,000
100-761-587001	Lease/Purchase Equipmen	-	-	-	-	-
100-761-587100	Office Equipment & Furniture	2,610	73,572	15,000	1,890	7,500
100-761-587500	Vehicles	-	-	-	-	-
	Capital Outlay	**2,610**	**76,572**	**18,000**	**1,890**	**10,500**
100-761-551000	Printing And Publications	458	1,929	4,000	938	4,000
100-761-554200	Meals Lodging	294	-	-	-	-
100-761-557200	License And Inspection Fees	1,177	189	1,500	-	1,500
100-761-590600	Bank/Credit Card Charges	1,041	1,213	1,500	1,234	2,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-761-592400	E Citation Allowable Expenses	-	-	-	-	-
100-761-595000	Reimbursement - Personal	97	-	2,000	-	2,000
100-761-599000	Miscellaneous	2,326	1,817	5,000	2,936	5,000
100-761-599802	Computer Hardware	55	-	-	-	-
	Other Expenditures	**5,448**	**5,147**	**14,000**	**5,108**	**14,500**
761	**Police Patrol**	**(9,909,269)**	**(7,895,630)**	**(8,396,940)**	**(8,021,533)**	**(9,497,168)**
763	**Special Services**					
100-763-511600	Salary: All Personnel	843,714	940,724	991,869	1,039,504	1,267,651
100-763-515000	Overtime	40,196	33,597	50,000	36,858	50,000
100-763-515500	Vacation Pay	87,674	76,134	85,000	89,671	-
100-763-515501	Vacation Payout	-	-	-	-	16,000
100-763-515600	Holiday Pay	35,930	38,558	43,000	37,906	41,700
100-763-515800	Sick Pay	19,192	13,430	20,000	7,105	-
100-763-515801	Sick Payout	-	102,907	-	-	92,200
100-763-515900	Injury Pay	-	-	6,000	-	-
100-763-517000	Oasdi/city Share 6.2%	-	2,434	2,300	4,644	7,200
100-763-517001	Medicare/city Share 1.45%	14,634	15,630	17,340	17,530	19,500
100-763-517401	IMRF	-	2,868	2,600	5,220	7,800
100-763-518000	Group Insurance	403,793	343,386	466,904	373,881	422,265
100-763-518001	Group Insurance - OPEB	-	24,919	-	26,500	30,325
100-763-518300	Workers Comp Insurance	-	-	-	-	-
100-763-518900	Uniform Allowance	11,000	12,373	13,200	19,135	12,100
	Personnel	**1,456,132**	**1,606,959**	**1,698,214**	**1,657,954**	**1,966,741**
100-763-519000	Training And Education	19,351	34,900	40,000	30,188	60,000
	Training & Education	**19,351**	**34,900**	**40,000**	**30,188**	**60,000**
100-763-520200	Office Supplies	547	815	2,000	204	2,000
100-763-520400	Postage	94	31	100	33	250
100-763-522000	Photographic Supplies	384	1,208	2,000	1,197	2,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-763-522400	General Supplies	1,828	3,200	2,000	131	2,500
100-763-529000	Equipment	1,406	1,096	2,000	2,869	3,500
100-763-556100	Gasoline/diesel Fuel	6,233	11,731	12,000	12,315	14,000
	Supplies & Materials	**10,494**	**18,080**	**20,100**	**16,747**	**24,250**
100-763-518100	Liability Insurance Premiums	-	-	-	-	-
100-763-524000	Lease/rental Of Equipment	3,065	4,203	3,600	5,951	2,500
100-763-534000	Automotive Expense	2,417	5,575	7,000	1,148	5,000
100-763-534101	Vehicle Towage	-	-	-	-	-
100-763-534400	Equipment Repairs	-	12	250	-	250
100-763-538000	Maintenance Agreements	3,896	4,301	4,500	3,322	4,000
100-763-550300	Telephone	-	-	-	-	-
100-763-551600	Dues And Subscriptions	545	110	1,000	443	1,000
100-763-555000	Radio Expense	-	-	-	-	-
100-763-560500	Consulting Services	700	-	10,000	-	10,000
100-763-569000	Other Contractual Service	-	108	500	-	500
100-763-592600	Special Investigations Exp	5,274	6,486	12,000	2,090	15,000
100-763-592603	Multi-county Narcotics Exp	-	-	-	-	-
100-763-592800	Polygraph Exam	-	-	500	-	500
100-763-592900	State Forfeiture Expense	-	26,506	-	9,209	20,000
100-763-592901	Federal Forfeiture Expense	-	21,964	-	10,205	20,000
100-763-599801	Computer Software	-	-	-	-	-
	Contractual Services	**15,897**	**69,266**	**39,350**	**32,368**	**78,750**
100-763-587000	Machinery And Equipment	-	-	-	-	-
100-763-587001	Lease/Purchase Equipment	-	-	-	-	-
100-763-587100	Office Equipment & Furniture	3,815	1,225	3,000	307	2,000
100-763-587500	Vehicles	-	-	-	-	-
	Capital Outlay	**3,815**	**1,225**	**3,000**	**307**	**2,000**
100-763-518700	Mileage	-	-	-	-	-
100-763-551000	Printing And Publications	-	76	500	158	500

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-763-554200	Meals Lodging	-	-	1,500	-	-
100-763-557200	License And Inspection Fees	-	-	-	-	-
100-763-595000	Reimbursement - Personal	-	-	500	-	500
100-763-599000	Miscellaneous	-	-	1,000	-	1,000
100-763-599802	Computer Hardware	-	-	-	-	-
	Other Expenditures	**-**	**76**	**3,500**	**158**	**2,000**
763	**Special Services**	**(1,505,689)**	**(1,730,505)**	**(1,804,164)**	**(1,737,722)**	**(2,133,741)**
764	**Police Records**					
100-764-511600	Salary: All Personnel	313,451	325,452	337,735	341,838	406,500
100-764-515000	Overtime	17,772	16,537	19,000	18,972	23,000
100-764-515500	Vacation Pay	25,541	19,974	25,000	26,612	-
100-764-515501	Vacation Payout	-	-	-	-	-
100-764-515600	Holiday Pay	17,468	18,497	19,000	15,999	-
100-764-515800	Sick Pay	11,416	10,615	12,000	20,101	-
100-764-515801	Sick Payout	-	-	-	-	-
100-764-515900	OJI	-	-	-	-	-
100-764-517000	Oasdi/city Share 6.2%	23,375	23,234	25,590	24,956	26,630
100-764-517001	Medicare/city Share 1.45%	5,467	5,434	5,985	5,836	6,230
100-764-517401	IMRF	33,581	27,499	26,910	27,614	31,150
100-764-518000	Group Insurance	82,512	95,676	102,033	112,103	116,000
100-764-518200	Unemployment Insurance	-	-	-	-	-
100-764-518300	Workers Comp Insurance	-	-	-	-	-
100-764-554300	Uniforms And Tools	1,393	3,411	3,000	565	3,000
100-764-557200	License & Inspection Fees	-	-	-	-	-
100-764-559000	Medical Expense/supplies	254	108	500	633	1,000
	Personnel	**532,230**	**546,435**	**576,753**	**595,229**	**613,510**
100-764-519000	Training And Education	-	-	1,500	-	1,000
	Training & Education	**-**	**-**	**1,500**	**-**	**1,000**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-764-520200	Office Supplies	1,517	2,127	2,000	1,444	2,000
100-764-520400	Postage	3,549	4,067	5,000	3,790	5,500
100-764-522400	General Supplies	199	-	500	-	-
100-764-529000	Equipment	-	84	1,000	1,313	1,000
	Supplies & Materials	**5,264**	**6,277**	**8,500**	**6,547**	**8,500**
100-764-518100	Liability Insurance Premiums	-	-	-	-	-
100-764-524000	Lease/rental Of Equipment	1,533	1,560	2,500	1,627	2,500
100-764-534400	Equipment Repairs	-	-	-	-	-
100-764-538000	Maintenance Agreements	3,925	7,713	9,000	2,528	4,000
100-764-569000	Other Contractual Service	-	-	-	-	-
100-764-599801	Computer Software	-	-	-	-	-
	Contractual Services	**5,458**	**9,272**	**11,500**	**4,155**	**6,500**
100-764-587100	Office Equipment & Furniture	240	305	1,500	-	1,500
	Capital Outlay	**240**	**305**	**1,500**	**-**	**1,500**
100-764-518700	Mileage	-	-	-	-	-
100-764-551000	Printing And Publications	579	546	1,500	2,394	3,000
100-764-554200	Meals Lodging	-	-	500	-	-
100-764-599000	Miscellaneous	-	-	500	-	500
100-764-599802	Computer Hardware	-	-	-	-	-
	Other Expenditures	**579**	**546**	**2,500**	**2,394**	**3,500**
764	**Police Records**	**(543,772)**	**(562,836)**	**(602,253)**	**(608,325)**	**(634,510)**
766	**Code Enforcem**					
100-766-451700	Property Clean Up Fees	46,825	9,184	-	11,895	10,000
100-766-460200	Muncipal Ordinance Violations	-	-	-	-	90,000
	Fines And Forfeitures	**46,825**	**9,184**	**-**	**11,895**	**100,000**
100-766-511600	Salary: All Personnel	90,562	110,203	158,230	161,983	127,688

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-766-515000	Overtime	6,670	7,913	10,000	5,134	10,000
100-766-515500	Vacation Pay	4,777	2,572	6,880	5,731	-
100-766-515501	Vacation Payout	-	-	-	-	-
100-766-515600	Holiday Pay	2,001	4,108	6,880	5,465	-
100-766-515800	Sick Pay	7,653	4,979	6,880	6,296	-
100-766-515801	Sick Payout	-	-	-	-	-
100-766-517000	Oasdi/city Share 6.2%	6,802	7,773	11,090	11,016	7,917
100-766-517001	Medicare/city Share 1.45%	1,593	1,818	2,594	2,576	1,852
100-766-517401	IMRF	9,722	9,000	11,662	11,998	9,260
100-766-518000	Group Insurance	20,691	32,284	30,014	54,000	55,750
100-766-518300	Workers Comp Insurance	3,341	3,977	4,375	1,487	1,525
100-766-554300	Uniforms And Tools	1,099	1,760	3,400	1,638	3,400
100-766-559000	Medical Expense/supplies	-	-	1,000	-	1,000
	Personnel	**154,910**	**186,386**	**253,004**	**267,324**	**218,392**
100-766-519000	Training And Education	1,831	5,751	8,500	1,118	6,500
	Training & Education	**1,831**	**5,751**	**8,500**	**1,118**	**6,500**
100-766-520200	Office Supplies	-	15	500	223	1,000
100-766-520400	Postage	632	620	1,000	564	1,000
100-766-522400	General Supplies	-	95	1,000	-	1,000
100-766-529000	Equipment	200	478	2,500	340	2,500
100-766-556100	Gasoline/diesel Fuel	5,679	4,943	8,000	-	8,000
	Supplies & Materials	**6,511**	**6,152**	**13,000**	**1,127**	**13,500**
100-766-518100	Liability Insurance Premiums	2,977	4,217	4,639	3,857	4,095
100-766-524000	Lease/rental Of Equipment	-	-	-	-	-
100-766-534000	Automotive Expense	1,965	4,126	5,000	2,811	5,000
100-766-534101	Vehicle Towage	-	-	500	-	500
100-766-534200	Building & Grounds Repair	-	71,998	135,000	37,177	135,000
100-766-534400	Equipment Repairs	-	-	500	-	-
100-766-536100	Property Cleanup Fees	135,460	103,036	200,000	194,258	250,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-766-538000	Maintenance Agreements	-	-	-	-	-
100-766-550300	Telephone	-	-	-	-	-
100-766-555000	Radio Expense	-	-	1,000	-	1,000
100-766-569000	Other Contractual Service	-	1,590	2,000	-	2,000
100-766-599801	Computer Software	-	-	-	-	-
	Contractual Services	**140,402**	**184,968**	**348,639**	**238,102**	**397,595**
100-766-587000	Machinery And Equipment	-	-	-	-	-
100-766-587001	Lease/Purchase Equipmen	-	1,019	1,000	-	1,000
100-766-587100	Office Equipment & Furniture	-	-	1,000	-	1,000
100-766-587500	Vehicles	-	-	1,000	-	1,000
	Capital Outlay	**-**	**1,019**	**3,000**	**-**	**3,000**
100-766-518700	Mileage	-	-	-	-	-
100-766-551000	Printing And Publications	174	56	500	1,133	500
100-766-554200	Meals Lodging	235	-	-	-	-
100-766-590600	Bank/Credit Card Fees	5,393	6,444	6,500	6,589	6,500
100-766-593300	Lien Filing & Release Fees	6,162	8,054	6,500	4,761	6,500
100-766-599000	Miscellaneous	50	-	1,000	-	1,000
	Other Expenditures	**12,014**	**14,554**	**14,500**	**12,483**	**14,500**
766	**Code Enforcement**	**(268,842)**	**(389,645)**	**(640,643)**	**(508,258)**	**(553,487)**
Revenue Total		**639,875**	**992,767**	**814,189**	**946,833**	**739,950**
Expense Total		**12,274,397**	**10,826,043**	**11,693,888**	**11,105,459**	**13,096,906**
Grand Total		**(11,634,522)**	**(9,833,276)**	**(10,879,699)**	**(10,158,626)**	**(12,356,956)**

Public Works – Administration & City Engineer

Josh Wray, Director of Economic Development

Department Overview:

The Public Works Administration and City Engineer department holds costs for the public works director and engineering services that are not attributed to other funds. This department is responsible for the planning, direction, and oversight for all other public works divisions and City infrastructure projects. This department works closely with many other departments through site plan reviews, event coordination, prospective business meetings, and other activities to ensure the appropriate use and function of the City's physical assets.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	General Fund							
007	Public Works							
	Other Revenue	-	-	-	-	-	-	-
	Revenue	-	-	-	-	-	-	-
	Personnel	291,169	268,426	402,045	271,214	214,124	(187,921)	-47%
	Training & Education	596	1,833	15,000	92	10,000	(5,000)	-33%
	Supplies & Materials	6,171	7,225	5,800	5,675	7,300	1,500	26%
	Contractual Services	133,273	160,135	162,300	159,240	296,700	134,400	83%
	Capital Outlay	-	395	500	-	500	-	0%
	Other Expenditures	253	1,284	3,000	66	3,000	-	0%
	Expense	431,462	439,298	588,645	436,288	531,624	(57,021)	-10%
Revenue Total		-	-	-	-	-	-	-
Expense Total		431,462	439,298	588,645	436,288	531,624	(57,021)	-10%
Grand Total		(431,462)	(439,298)	(588,645)	(436,288)	(531,624)	57,021	-10%

Budget Narrative:

The Public Works Administration/Engineering budget decreases by 10% in FY26, primarily due to changes in staffing and the outsourcing of engineering services. The FY26 proposed budget is still higher than the FY25 projected expenses because FY25 will end lower than budget since three staff positions are vacant.

The vacant City Engineer and Assistant City Engineer positions have been removed from the budget, leading to a reduction in salary expenditures. In place of these positions, the City will rely on external engineering firm as the official City Engineer, resulting in a $100,000 increase in engineering fees to cover the anticipated costs of outsourcing. Additional contracted engineering expenses have been added to other funds as well. This budget does retain one Engineering Technician who will report to the Public Works Director and will be the primary contact for issues in the field as well as serve as the City's ADA coordinator.

Additionally, other contractual services increase from $120,000 to $142,600. The majority of this expense is attributed to outsourced GIS services, which are essential for mapping and infrastructure planning. However, a portion of these additional funds is set aside to address potential unforeseen expenses that may arise as the City transitions to a fully outsourced engineering model. This approach ensures that necessary engineering functions continue to be performed efficiently while allowing for flexibility in responding to any unexpected service needs throughout the fiscal year.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
007	**Public Works**					
100-007-499800	Miscellaneous Receipts	-	-	-	-	-
	Other Revenue	**-**	**-**	**-**	**-**	**-**
100-007-511600	Salary: All Personnel	155,770	149,441	248,962	171,591	139,600
100-007-515000	Overtime	-	-	-	237	500
100-007-515500	Vacation Pay	8,730	10,862	13,172	9,995	-
100-007-515501	Vacation Payout	-	-	-	-	-
100-007-515600	Holiday Pay	6,071	6,445	10,038	5,488	-
100-007-515800	Sick Pay	7,224	5,929	8,098	5,572	-
100-007-515801	Sick Payout	-	-	-	-	-
100-007-517000	Oasdi/city Share 6.2%	10,473	10,139	16,141	11,529	8,686
100-007-517001	Medicare/city Share 1.45%	2,449	2,371	3,770	2,696	2,031
100-007-517401	IMRF	15,389	12,054	32,346	12,444	10,157
100-007-518000	Group Insurance	74,762	62,060	60,319	48,230	49,800
100-007-518200	Unemployment Insurance	-	-	-	-	-
100-007-518300	Workers Comp Insurance	10,051	8,452	8,500	2,479	2,650
100-007-554300	Uniforms And Tools	250	566	500	790	500
100-007-557200	License And Inspection Fees	-	-	-	-	-
100-007-559000	Medical Expense/supplies	-	108	200	162	200
	Personnel	**291,169**	**268,426**	**402,045**	**271,214**	**214,124**
100-007-519000	Training And Education	596	1,833	15,000	92	10,000
	Training & Education	**596**	**1,833**	**15,000**	**92**	**10,000**
100-007-520200	Office Supplies	122	211	400	106	400
100-007-520400	Postage	253	309	400	263	400
100-007-522000	Photographic Supplies	-	-	-	-	-
100-007-522400	General Supplies	1,543	408	700	1,092	1,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-007-529000	Equipment	1,995	614	800	-	500
100-007-556100	Gasoline/diesel Fuel	2,258	5,683	3,500	4,215	5,000
	Supplies & Materials	**6,171**	**7,225**	**5,800**	**5,675**	**7,300**
100-007-518100	Liability Insurance Premiums	8,399	9,297	12,000	12,769	13,500
100-007-524000	Lease/rental Of Equipment	-	23,888	26,400	32,420	32,500
100-007-534000	Automotive Expense	450	3,617	400	818	800
100-007-534400	Equipment Repairs	-	-	-	-	-
100-007-538000	Maintenance Agreements	8,000	-	-	-	-
100-007-550300	Telephone	-	-	-	10,199	3,600
100-007-551600	Dues And Subscriptions	4,378	3,386	3,500	5,501	3,700
100-007-555000	Radio Expense	-	-	-	-	-
100-007-561200	Engineering Fees	-	-	-	-	100,000
100-007-569000	Other Contractual Service	112,046	119,947	120,000	97,535	142,600
100-007-599801	Computer Software	-	-	-	-	-
	Contractual Services	**133,273**	**160,135**	**162,300**	**159,240**	**296,700**
100-007-587000	Machinery And Equipment	-	-	-	-	-
100-007-587100	Office Equipment & Furniture	-	395	500	-	500
100-007-587500	Vehicles	-	-	-	-	-
	Capital Outlay	**-**	**395**	**500**	**-**	**500**
100-007-518700	Mileage	193	-	-	-	-
100-007-551000	Printing And Publications	26	-	-	-	-
100-007-554200	Meals Lodging	-	1,284	3,000	-	3,000
100-007-593300	Lien Filing Fee	-	-	-	-	-
100-007-599000	Miscellaneous	34	-	-	66	-
100-007-599802	Computer Hardware	-	-	-	-	-
	Other Expenditures	**253**	**1,284**	**3,000**	**66**	**3,000**
Revenue Total		**-**	**-**	**-**	**-**	**-**
Expense Total		**431,462**	**439,298**	**588,645**	**436,288**	**531,624**
Grand Total		**(431,462)**	**(439,298)**	**(588,645)**	**(436,288)**	**(531,624)**

Public Works – Public Property

Josh Wray, Director of Economic Development

Department Overview:

The Public Property Division manages and maintains City-owned grounds and facilities. It is staffed by a working supervisor and four employees who, in consultation with other departments, are responsible for interior and exterior building maintenance and cleaning, mowing and landscaping, HVAC systems, and snow and ice control at City facilities.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	General Fund							
068	Public Property							
	Other Revenue	392,336	402,436	415,000	946,480	398,500	(16,500)	-4%
	Revenue	**392,336**	**402,436**	**415,000**	**1,009,794**	**398,500**	**(16,500)**	**-4%**
	Personnel	539,507	441,631	427,342	481,742	338,045	(89,297)	-21%
	Training & Education	-	-	500	-	1,000	500	100%
	Supplies & Materials	49,648	38,892	41,250	37,462	62,710	21,460	52%
	Contractual Services	583,426	609,412	408,000	483,081	590,118	182,118	45%
	Capital Outlay	574,565	191,837	380,000	328,945	10,050	(369,950)	-97%
	Other Expenditures	40,026	39,364	2,000	1,268	3,000	1,000	50%
	Expense	**1,787,172**	**1,321,136**	**1,259,092**	**1,332,497**	**1,004,923**	**(254,169)**	**-20%**
100	General Fund	(1,394,836)	(918,699)	(844,092)	(322,703)	(606,423)	237,669	-28%
Revenue Total		392,336	402,436	415,000	1,009,794	398,500	(16,500)	-4%
Expense Total		1,787,172	1,321,136	1,259,092	1,332,497	1,004,923	(254,169)	-20%
Grand Total		(1,394,836)	(918,699)	(844,092)	(322,703)	(606,423)	237,669	-28%

Budget Narrative:

The City expects to see an overall decrease in revenue to this department because several property sales occurred in FY25 that will not reoccur in FY26. Rental of property, however, is expected to increase because the City is now charging rent to the Bus Department to ensure all costs for that service are captured appropriately.

The Public Property budget expenses are increasing by 4% mostly due rising costs for materials, utilities, and services. While several line items seem to be increasing or decreasing dramatically, the reality is that dollars are being moved out of very broad line items and into more transparent line items, such as contractual mowing services or department-specific lines for building repairs.

This department has also added $100,000 for demolition of structures that cannot otherwise be paid for with TIF or CDBG funds, which may include the demolition of the structure on the City-owned property on Sheridan Road planned for a new fire station in the coming years.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
068	**Public Property**					
100-068-435100	Iepa - Air Monitoring Reimburs	-	-	-	-	-
100-068-442500	Federal Grants	-	-	-	63,314	-
100-068-442600	State Grants	-	-	-	-	-
100-068-442700	County Grants	-	-	-	-	-
	Intergovernmental	**-**	**-**	**-**	**63,314**	**-**
100-068-491000	Rental Of Municipal Property	389,926	402,435	258,000	275,000	350,000
100-068-491500	Sale Of Municipal Property	2,362	1	157,000	671,480	48,500
100-068-499800	Miscellaneous Receipts	48	-	-	-	-
	Other Revenue	**392,336**	**402,436**	**415,000**	**946,480**	**398,500**
100-068-511600	Salary: All Personnel	263,612	244,506	268,867	197,078	208,900
100-068-514600	Wages Yard Crew	52,985	52,451	-	92,045	-
100-068-515000	Overtime	652	735	1,500	26,494	5,000
100-068-515500	Vacation Pay	21,909	10,289	20,800	18,673	-
100-068-515501	Vacation Payout	-	-	-	-	-
100-068-515600	Holiday Pay	11,192	11,611	16,120	9,236	-
100-068-515800	Sick Pay	5,397	3,868	6,240	5,907	-
100-068-515801	Sick Payout	-	-	-	-	-
100-068-517000	Oasdi/city Share 6.2%	21,382	19,499	18,583	21,003	13,275
100-068-517001	Medicare/city Share 1.45%	5,000	4,560	4,346	4,912	3,110
100-068-517401	IMRF	24,417	18,766	21,790	22,552	15,510
100-068-518000	Group Insurance	129,463	71,147	65,096	81,918	84,400
100-068-518001	Group Insurance - OPEB	-	2,130	-	-	5,000
100-068-518200	Unemployment Insurance	1,484	-	1,000	-	-
100-068-518300	Workers Comp Insurance	2,014	1,833	1,700	1,924	2,050
100-068-554300	Uniforms And Tools	-	42	800	-	800

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-068-559000	Medical Expense/supplies	-	193	500	-	-
	Personnel	**539,507**	**441,631**	**427,342**	**481,742**	**338,045**
100-068-519000	Training And Education	-	-	500	-	1,000
	Training & Education	**-**	**-**	**500**	**-**	**1,000**
100-068-520200	Office Supplies	883	408	250	315	250
100-068-522000	Photographic Supplies	-	-	-	-	-
100-068-522400	General Supplies	26,857	26,588	30,000	27,850	32,000
100-068-529000	Equipment	21,908	11,372	10,000	2,950	22,000
100-068-556100	Gasoline/diesel Fuel	-	524	1,000	6,347	8,460
	Supplies & Materials	**49,648**	**38,892**	**41,250**	**37,462**	**62,710**
100-068-518100	Liability Insurance Premiums	1,602	1,453	1,000	1,607	1,750
100-068-523200	Riverfront Park/Pier	-	-	-	-	-
100-068-524000	Lease/rental Of Equipment	4,136	3,033	20,000	-	-
100-068-534000	Automotive Expense	3,984	9,271	10,000	4,500	10,000
100-068-534200	Buildings And Grounds Rep	339,228	472,491	250,000	350,000	100,000
100-068-534201	Building Repair - Fire	-	-	-	-	50,000
100-068-534202	Building Repair - Streets	-	-	-	-	-
100-068-534203	Building Repair - Police	-	-	-	-	-
100-068-534204	Building Repair - Admin	-	-	-	-	60,000
100-068-534400	Equipment Repairs	4,491	4,515	8,000	7,500	8,000
100-068-535200	Parking Lot Maintenance A	962	-	-	-	-
100-068-536100	Property Cleanup Fees	-	-	-	-	-
100-068-536300	Snow Removal - Salt	3,325	2,995	1,000	1,250	500
100-068-536301	Snow Removal Services	-	-	-	-	-
100-068-538000	Maintenance Agreements	88,403	4,133	5,000	1,355	-
100-068-550100	Utilities	123,038	100,824	100,000	105,262	147,368
100-068-550300	Telephone	-	-	-	-	-
100-068-551600	Dues And Subscriptions	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-068-560500	Consulting Services	-	-	-	-	-
100-068-561200	Engineering Fees	-	-	-	-	-
100-068-562500	Demolition	-	-	-	-	100,000
100-068-566600	Pest Control	2,680	3,460	3,000	6,930	7,500
100-068-568001	Contactual Mowing Services	-	-	-	-	100,000
100-068-569000	Other Contractual Service	11,575	7,238	10,000	4,677	5,000
	Contractual Services	**583,426**	**609,412**	**408,000**	**483,081**	**590,118**
100-068-580200	Purchase Of Property	469,111	44	-	-	-
100-068-580201	Land Improvements	-	-	-	-	-
100-068-580400	Building Purchase/construction	-	6,250	-	-	-
100-068-580401	Building Repair	2,606	32,898	20,000	29,500	-
100-068-584009	General Public Improvements	87,916	152,064	300,000	235,000	-
100-068-587000	Machinery And Equipment	-	-	9,000	14,500	10,000
100-068-587001	Lease/Purchase Equipment	-	-	-	-	-
100-068-587100	Office Equipment & Furniture	14,932	582	1,000	75	50
100-068-587500	Vehicles	-	-	50,000	49,870	-
	Capital Outlay	**574,565**	**191,837**	**380,000**	**328,945**	**10,050**
100-068-518700	Mileage	24	-	-	-	-
100-068-557200	License And Inspection Fees	1,533	905	1,000	113	3,000
100-068-590300	Real Estate Tax Expense	38,361	38,459	-	1,155	-
100-068-599000	Miscellaneous	108	-	1,000	-	-
	Other Expenditures	**40,026**	**39,364**	**2,000**	**1,268**	**3,000**
Revenue Total		**392,336**	**402,436**	**415,000**	**1,009,794**	**398,500**
Expense Total		**1,787,172**	**1,321,136**	**1,259,092**	**1,332,497**	**1,004,923**
Grand Total		**(1,394,836)**	**(918,699)**	**(844,092)**	**(322,703)**	**(606,423)**

Public Works – Streets

Josh Wray, Director of Economic Development

Department Overview:

The Streets Division is the division of the Public Works Department responsible for street and sidewalk maintenance. Streets is responsible for the following activities, which may be carried out via private contractor or City staff on a case-by-case basis:

- Repair and maintenance of streets.
- Repair and replacement of sidewalks.
- Installation and repair of curbs and gutters.
- Street snow plowing and street sweeping.
- Emergency tree removal from the City's right of way.

The Streets Division shares staff and equipment with the Sewer Fund for sanitary and storm sewer maintenance, and those costs are funded by the Sewer Fund as appropriate.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	**General Fund**							
032	**Street Dept**							
	Taxes	95,917	69,389	85,000	46,685	45,000	(40,000)	-47%
	Intergovernmental	14,116	21,988	10,000	36,401	20,000	10,000	100%
	Fees/Charges For Service	4,849	-	-	-	-	-	-
	Fines And Forfeitures	29,187	16,546	20,000	11,035	10,000	(10,000)	-50%
	Licenses And Permits	381,748	354,817	300,000	402,845	325,000	25,000	8%
	Other Revenue	2,177	29,725	3,000	58,383	3,000	-	0%
	Revenue	**527,994**	**492,465**	**418,000**	**555,349**	**403,000**	**(15,000)**	**-4%**
	Personnel	1,053,608	1,196,581	1,326,367	1,340,736	707,315	(619,052)	-47%
	Training & Education	888	210	5,000	-	3,000	(2,000)	-40%
	Supplies & Materials	264,120	343,027	400,550	402,031	342,950	(57,600)	-14%
	Contractual Services	615,998	1,180,321	738,100	1,049,805	811,900	73,800	10%
	Capital Outlay	55,310	6,000	443,150	464,102	522,480	79,330	18%
	Other Expenditures	1,109	1,830	5,000	313	2,000	(3,000)	-60%
	Debt Service	-	-	5,786	3,814	2,398	(3,388)	-59%
	Expense	**1,991,034**	**2,727,969**	**2,923,953**	**3,260,801**	**2,392,043**	**(531,910)**	**-18%**
Revenue Total		**527,994**	**492,465**	**418,000**	**555,349**	**403,000**	**(15,000)**	**-4%**
Expense Total		**1,991,034**	**2,727,969**	**2,923,953**	**3,260,801**	**2,392,043**	**(531,910)**	**-18%**
Grand Total		**(1,463,039)**	**(2,235,504)**	**(2,505,953)**	**(2,705,452)**	**(1,989,043)**	**516,910**	**-21%**

Budget Narrative:

The City expects a 4% increase in revenues to the Streets Division. While tax revenue is expected to drop $40,000, most of that is made up with sale of City equipment. However, this is only the case if the two pieces of City equipment, the patcher and the roller, are replaced so the current older ones can be sold. We also expect a $25,000 increase for permits compared to FY25 budget, but that is a very conservative estimate compared to FY25 projected revenue.

Streets Division expenses are expected to decease approximately 15% or $447,960. This is in large part due to a reduction in three personnel as well as sharing the expense with the MFT Fund. The reduction to the supplies and equipment budget category is mostly due to moving the funding in the equipment line item to the machinery and equipment line item in the capital fund to make the budget simpler. Capital outlay is remaining roughly the same as the Streets Division continues to work towards a steady rotation of vehicles and equipment.

In this budget, the City will be replacing four trucks: one single-axle dump/plow truck replacing an existing tandem-axle dump/plow truck in very poor condition, one 1-ton truck to replace an existing 1-ton in very poor condition, one 3/4-ton pick-up to replace a truck that was wrecked in November 2024, and a second 3/4-ton pick-up to replace an existing 1/2-ton pick-up that is in very poor condition and is not able to tow most equipment. All these trucks except for the dump/plow truck will be paid for in part by the Sewer Fund based on average time spent on sewer-related jobs (63% Streets and 37% Sewer). The dump/plow truck will be paid entirely by the General Fund in this department since it will not be used for sewer-related work very often. Staff also requested dollars to replace a durapatacher (est. $125,000) and a roller (est. $25,000), but those were lower priority than the truck replacements.

The other large increase is in contractual services for bringing tree removal up from $200,000 to $350,000 based on actual costs incurred in FY25. These costs increased significantly due to several large storms as well as a focus on ADA compliance.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
032	**Street Dept**					
100-032-410101	Re Tax Twp Levy-road & Br	-	-	-	-	-
100-032-412001	Prop Replacement R&B Tax - Twp	95,917	69,389	85,000	46,685	45,000
100-032-414001	Local Use Gas Tax	-	-	-	-	-
	Taxes	**95,917**	**69,389**	**85,000**	**46,685**	**45,000**
100-032-435000	IDOT - State Routes Maint	-	-	-	-	-
100-032-435200	Traffic Light Reimbursement	14,116	21,988	10,000	36,401	20,000
100-032-442600	State Grants	-	-	-	-	-
	Intergovernmental	**14,116**	**21,988**	**10,000**	**36,401**	**20,000**
100-032-451800	50 / 50 Sidewalk Project	4,849	-	-	-	-
	Fees/Charges For Service	**4,849**	**-**	**-**	**-**	**-**
100-032-494100	City Property Dmg Reimb	29,187	16,546	20,000	11,035	10,000
	Fines And Forfeitures	**29,187**	**16,546**	**20,000**	**11,035**	**10,000**
100-032-425200	Street Opening Permits	381,748	354,817	300,000	400,000	325,000
100-032-425400	Curb Cuts	-	-	-	2,845	-
	Licenses And Permits	**381,748**	**354,817**	**300,000**	**402,845**	**325,000**
100-032-491500	Sale of Municiple Property	-	8,141	-	30,593	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-032-494500	Honorary Street Designation	-	-	-	-	-
100-032-495600	Insurance Reimbursements	262	8,729	-	24,440	-
100-032-499404	Sale Of Equipment	-	790	-	-	-
100-032-499406	Sale Of Salt /FBOP, PCHS	-	8,798	2,000	600	2,000
100-032-499800	Miscellaneous Receipts	1,915	3,267	1,000	2,750	1,000
	Other Revenue	**2,177**	**29,725**	**3,000**	**58,383**	**3,000**
100-032-511600	Salary: All Personnel	418,749	534,828	654,577	656,276	366,700
100-032-514800	Yard Crew	-	-	-	-	-
100-032-515000	Overtime	38,540	76,213	91,577	57,500	60,000
100-032-515500	Vacation Pay	65,914	74,018	72,730	76,448	-
100-032-515501	Vacation Payout	-	-	-	-	-
100-032-515600	Holiday Pay	31,598	40,808	50,438	42,540	-
100-032-515800	Sick Pay	36,441	47,497	46,239	42,262	-
100-032-515801	Sick Payout	-	-	-	-	-
100-032-515900	Injury Pay	262	-	500	807	-
100-032-517000	Oasdi/city Share 6.2%	35,704	46,461	56,796	51,919	26,830
100-032-517001	Medicare/city Share 1.45%	8,350	10,866	13,283	12,145	6,275
100-032-517401	IMRF	50,426	54,115	59,727	56,154	31,375
100-032-518000	Group Insurance	279,720	230,822	200,000	271,882	143,750
100-032-518001	Group Insurance - OPEB	-	7,219	-	6,000	4,885
100-032-518200	Unemployment Insurance	513	-	-	-	-
100-032-518300	Workers Comp Insurance	79,323	64,999	70,000	51,134	54,500
100-032-554300	Uniforms And Tools	7,338	7,992	10,000	14,069	12,500
100-032-559000	Medical Expense/supplies	731	743	500	1,600	500
	Personnel	**1,053,608**	**1,196,581**	**1,326,367**	**1,340,736**	**707,315**
100-032-519000	Training And Education	888	210	5,000	-	3,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Training & Education	**888**	**210**	**5,000**	**-**	**3,000**
100-032-520200	Office Supplies	448	151	500	-	500
100-032-520400	Postage	53	29	50	-	-
100-032-522000	Photographic Supplies	-	-	-	-	-
100-032-522400	General Supplies	62,467	49,808	75,000	88,759	77,250
100-032-523000	Traffic/Street Signs & Marking	19,206	19,138	30,000	24,611	30,000
100-032-529000	Equipment	65,185	37,331	50,000	48,902	-
100-032-535000	Material And Hauling	25,126	126,675	140,000	141,669	147,000
100-032-556100	Gasoline/diesel Fuel	91,636	109,896	105,000	98,090	88,200
	Supplies & Materials	**264,120**	**343,027**	**400,550**	**402,031**	**342,950**
100-032-518100	Liability Insurance Premiums	24,945	23,410	25,000	50,837	54,000
100-032-524000	Lease/rental Of Equipment	31,130	25,974	20,000	17,818	25,000
100-032-532000	Electronic Equipment Main	61,836	44,198	50,000	95,277	-
100-032-534000	Automotive Expense	157,391	148,874	125,000	128,396	150,000
100-032-534400	Equipment Repairs	94,167	97,672	90,000	83,544	115,000
100-032-534900	Sidewalk Renovation / Ins	154	6,200	-	16,187	-
100-032-536000	Tree Removal / Replacemen	194,615	287,047	200,000	391,481	350,000
100-032-536300	Snow Removal - Salt And C	-	224,783	-	-	-
100-032-538000	Maintenance Agreements	638	942	600	589	600
100-032-550100	Utilities	23,210	22,834	20,000	20,000	14,000
100-032-550300	Telephone	-	-	-	-	-
100-032-550500	Electricity For Street Li	55	180,848	145,000	156,103	-
100-032-550600	Electricity For Signal Li	-	30,050	15,000	22,162	-
100-032-551600	Dues And Subscriptions	229	816	1,500	1,344	300
100-032-555000	Radio Expense	-	-	-	-	-
100-032-560500	Consulting Services	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-032-561200	Engineering Fees	-	-	-	-	-
100-032-561300	Testing Fees	30	762	1,000	2,961	3,000
100-032-564100	Drainage Improvements	629	-	-	-	-
100-032-569000	Other Contractual Service	26,970	85,911	45,000	63,106	100,000
100-032-569001	Street Maintenance	-	-	-	-	-
100-032-599801	Computer Software	-	-	-	-	-
	Contractual Services	**615,998**	**1,180,321**	**738,100**	**1,049,805**	**811,900**
100-032-587000	Machinery & Equipment	55,310	6,000	20,000	40,783	50,000
100-032-587001	Lease/Purchase of Equipment	-	-	33,150	33,150	82,480
100-032-587100	Office Equipment & Furniture	-	-	-	169	-
100-032-587500	Vehicles	-	-	390,000	390,000	390,000
	Capital Outlay	**55,310**	**6,000**	**443,150**	**464,102**	**522,480**
100-032-518700	Mileage	-	-	-	-	-
100-032-551000	Printing And Publications	-	-	-	-	-
100-032-554200	Meals Lodging	617	-	2,000	-	1,000
100-032-557200	License And Inspection Fees	492	1,534	1,000	188	1,000
100-032-599000	Miscellaneous	-	295	-	125	-
100-032-599802	Computer Hardware	-	-	2,000	-	-
	Other Expenditures	**1,109**	**1,830**	**5,000**	**313**	**2,000**
100-032-590400	Interest Paid	-	-	5,786	3,814	2,398
	Debt Service	**-**	**-**	**5,786**	**3,814**	**2,398**
Revenue Total		**527,994**	**492,465**	**418,000**	**555,349**	**403,000**
Expense Total		**1,991,034**	**2,727,969**	**2,923,953**	**3,260,801**	**2,392,043**
Grand Total		**(1,463,039)**	**(2,235,504)**	**(2,505,953)**	**(2,705,452)**	**(1,989,043)**

Solid Waste

John Dossey/Josh Wray, City Manager/Economic Development Director

Department Overview:

The Solid Waste Fund (223) is an Enterprise Fund that consists of three departments:

- Garbage (223-023)
- Yard Waste (223-025)
- Recycling (223-026)

Solid Waste provides waste pickup and disposal services to residential customers. In prior years the fund has not been self-sustaining. It had been borrowing cash to cover operations and also offloaded some loan/lease costs outside of the Fund. For FY25, the City Council took the action to raise the standard monthly rate from $20/month to $25/month to address chronic shortfalls. The same Ordinance set future increases at $1/month for each year until it reaches $30/month. The Solid Waste Fund's accumulated borrowings from the General Fund is over $3m. As an Enterprise Fund prior to FY25, debt and capital transactions were not reflected in the budgets. Starting in FY25 and continuing with this FY26 budget, debt and capital transactions are presented as capital outlay and debt service categories. These are then reclassed to the balance sheet after year end for audit purposes. This change, the City believes, gives more clarity to the actual operational outlook of the Fund.

The Fund's billing activity is provided by the Waste Water Billing Department, but its expenses allocated a proportion of those expenses. Staffing is covered by a Teamsters contract that expired 4/30/24. As of the date of this budget, the contract is still being negotiated. The landfill contract is expiring, the City is currently negotiating a new contract.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
223	**Solid Waste**							
023	**Garbage**							
	Intergovernmental	-	-	-	-	-		
	Fees/Charges For Service	2,853,094	2,857,400	3,542,578	3,585,178	3,648,832	106,255	3%
	Licenses And Permits	2,250	2,500	-	375	8,000	8,000	-
	Investment Earnings	1,414	1,759	-	11,250	10,000	10,000	-
	Other Revenue	45,184	39,670	50,000	22,020	30,000	(20,000)	-40%
	Revenue	**2,901,942**	**2,901,328**	**3,592,578**	**3,618,823**	**3,696,832**	104,255	3%
	Personnel	1,106,426	892,397	1,083,324	944,218	1,001,990	(81,334)	-8%
	Training & Education	-	-	-	174	-	-	-
	Supplies & Materials	258,351	242,479	261,300	239,730	308,250	46,950	18%
	Contractual Services	887,206	1,038,496	907,355	901,113	995,392	88,037	10%
	Capital Outlay	215,340	-	-	-	-	-	-
	Other Expenditures	18,085	25,474	16,000	20,772	276,700	260,700	1629%
	Benefit Payments	-	-	-	-	-	-	-
	Debt Service	-	42,931	168,000	169,809	168,001	1	0%
	Expense	**2,485,408**	**2,241,777**	**2,435,979**	**2,275,817**	**2,750,333**	314,354	13%
							-	
025	**Yardwaste**							
	Personnel	235,593	278,412	219,519	291,841	302,355	82,836	38%
	Supplies & Materials	590	13,606	200	8,807	5,250	5,050	2525%
	Contractual Services	83,959	72,998	125,000	103,424	120,000	(5,000)	-4%
	Other Expenditures	85	553	500	720	500	-	0%
	Expense	**320,228**	**365,570**	**345,219**	**404,792**	**428,105**	82,886	24%
026	**Recycling**							
	Intergovernmental	70,010	70,651	70,000	111,000	60,000	(10,000)	-14%

	Other Revenue	7,968	5,888	10,300	7,895	5,200	(5,100)	-50%
	Revenue	**77,978**	**76,539**	**80,300**	**118,895**	**65,200**	(15,100)	-19%
	Personnel	188,254	182,694	183,819	184,930	199,855	16,036	9%
	Training & Education	-	-	-	-	-	-	-
	Supplies & Materials	25,407	23,088	20,000	11,153	13,869	(6,131)	-31%
	Contractual Services	92,372	100,696	108,178	81,639	87,550	(20,628)	-19%
	Other Expenditures	1,016	960	500	907	2,300	1,800	360%
	Expense	**307,049**	**307,437**	**312,497**	**278,628**	**303,574**	(8,923)	-3%
Revenue Total		**2,979,920**	**2,977,867**	**3,672,878**	**3,737,718**	**3,762,032**	**89,155**	**2%**
Expense Total		**3,112,685**	**2,914,783**	**3,093,694**	**2,959,237**	**3,482,012**	**388,318**	**13%**
Grand Total		**(132,765)**	**63,084**	**579,183**	**778,481**	**280,020**	**(299,163)**	**-52%**

Budget Narrative:

Revenues are budgeted higher for FY26 because of the $1/month increase in rate. The other major source of revenue comes from a recycling grant from the County. The amount has varied from year to year. FY25 was $74k, to be conservative the City is budgeting $60k.

The FY26 Budget is presented with stable staffing levels. There are anticipated personnel costs, due to wage increases, higher health care insurance, and increased IMRF rate. Personnel costs are allocated to the various departments that the employees work in. This explains the variability when examining a department's personnel costs in isolation. A projected rate increase in tipping fees is in the budget numbers, however the charge is calculated by tonnage and that does vary over time.

It is anticipated that after sufficient cash balance has been accumulated that the Solid Waste Fund will begin this year to repay the monies it has borrowed previously to cover operations. These repayments are not, nor can be, reflected in a budget's expenses. They will be viewable by seeing a reduction in the Due to General Fund on the monthly investment report.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
223	Solid Waste					
023	**Garbage**					
223-023-452300	Bulk Item Garbage Fees	17,940	19,150	-	18,960	14,400
223-023-452400	Garbage Fees Non-resident	351	630	-	11,863	1,000
223-023-459000	Sanitation Fee	2,831,520	2,834,493	3,540,078	3,551,163	3,630,432
223-023-459400	Special Refuse Pickups	3,283	3,127	2,500	3,192	3,000
223-023-498900	Non Sufficient Funds Fee	-	-	-	-	-
	Fees/Charges For Service	**2,853,094**	**2,857,400**	**3,542,578**	**3,585,178**	**3,648,832**
223-023-421000	Garbage Licenses	2,250	2,500	-	375	8,000
	Licenses And Permits	**2,250**	**2,500**	**-**	**375**	**8,000**
223-023-490100	Interest Earnings	1,414	1,759	-	11,250	10,000
	Investment Earnings	**1,414**	**1,759**	**-**	**11,250**	**10,000**
223-023-491000	Rental Of Municipal Property	-	-	-	-	-
223-023-491500	Sale Of Municipal Property	45,168	39,670	50,000	22,020	30,000
223-023-499800	Miscellaneous Receipts	16	-	-	-	-
223-023-499802	Cash Over/short	-	-	-	-	-
	Other Revenue	**45,184**	**39,670**	**50,000**	**22,020**	**30,000**
223-023-511600	Salary: All Personnel	555,909	499,537	613,374	383,920	393,700
223-023-511601	Admin Cost Allocation	-	-	-	159,868	234,300
223-023-515000	Overtime	40,806	36,050	30,900	34,835	32,000
223-023-515500	Vacation Pay	29,518	19,222	31,874	21,011	-
223-023-515501	Vacation Payout	-	-	-	-	-
223-023-515600	Holiday Pay	24,527	17,367	26,780	17,744	-
223-023-515800	Sick Pay	11,039	9,925	12,470	6,821	-
223-023-515801	Sick Payout	-	-	-	-	-
223-023-515900	Compensated Absences	9,946	707	9,270	-	-
223-023-516700	Wellness Program	-	-	-	-	-
223-023-517000	Oasdi/city Share 6.2%	39,503	34,703	44,232	37,361	40,920
223-023-517001	Medicare/city Share 1.45%	9,317	8,115	10,450	8,739	9,570
223-023-517401	IMRF	57,253	43,447	65,926	40,642	47,850
223-023-518000	Group Insurance	275,830	176,382	188,547	185,379	192,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
223-023-518200	Unemployment Insurance	-	-	-	-	-
223-023-518300	Workers Comp Insurance	45,845	41,745	45,000	43,788	46,650
223-023-554300	Uniforms And Tools	6,257	4,947	4,000	4,000	4,500
223-023-559000	Medical Expense/supplies	677	250	500	111	500
	Personnel	**1,106,426**	**892,397**	**1,083,324**	**944,218**	**1,001,990**
223-023-519000	Training And Education	-	-	-	174	-
	Training & Education	**-**	**-**	**-**	**174**	**-**
223-023-520200	Office Supplies	385	162	300	204	250
223-023-520400	Postage	33,312	38,333	34,000	33,874	40,000
223-023-522000	Photographic Supplies	-	-	-	-	-
223-023-522400	General Supplies	2,660	1,743	2,000	3,054	3,000
223-023-529000	Equipment	61,107	14,195	65,000	13,794	15,000
223-023-556100	Gasoline/diesel Fuel	160,887	188,046	160,000	188,805	250,000
	Supplies & Materials	**258,351**	**242,479**	**261,300**	**239,730**	**308,250**
223-023-518100	Liability Insurance Premiums	27,933	30,252	29,355	33,544	35,600
223-023-524000	Lease/rental Of Equipment	-	126,269	1,200	-	-
223-023-534000	Automotive Expense	186,412	162,936	150,000	150,000	175,000
223-023-534400	Equipment Repairs	-	-	-	297	200
223-023-538000	Maintenance Agreements	1,411	1,214	1,500	-	-
223-023-550100	Utilities	-	-	-	-	14,000
223-023-550300	Telephone	-	-	-	-	-
223-023-551600	Dues And Subscriptions	-	-	-	-	-
223-023-555000	Radio Expense	-	-	-	-	-
223-023-559900	Provision for Bad Debt	-	-	-	-	-
223-023-560100	Auditing Fees	-	5,153	2,500	3,750	5,086
223-023-561000	legal fees	-	316	800	913	19,500
223-023-561200	Engineering Fees	-	-	-	-	-
223-023-566400	Garbage Removal Contract	-	-	-	-	-
223-023-566500	Landfill Expense	621,666	639,311	672,000	643,200	675,006
223-023-566600	Pest Control	-	-	-	-	-
223-023-569000	Other Contractual Service	49,784	73,044	50,000	69,410	71,000
223-023-599801	Computer Software	-	-	-	-	-
	Contractual Services	**887,206**	**1,038,496**	**907,355**	**901,113**	**995,392**
223-023-587000	Machinery And Equipment	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
223-023-587001	Lease/Purchase Equipment	-	-	-	-	-
223-023-587100	Office Equipment & Furniture	-	-	-	-	-
223-023-587500	Vehicles	215,340	-	-	-	-
223-023-599998	Capital Set Aside	-	-	-	-	-
	Capital Outlay	**215,340**	**-**	**-**	**-**	**-**
223-023-518700	Mileage	-	-	-	-	-
223-023-551000	Printing And Publications	505	5,765	500	765	500
223-023-554200	Meals Lodging	-	-	-	-	-
223-023-557200	License And Inspection Fees	345	1,317	500	260	1,200
223-023-590600	Bank/Credit Card Fees	17,175	18,392	15,000	19,748	25,000
223-023-599000	Miscellaneous	60	-	-	-	250,000
223-023-599802	Computer Hardware	-	-	-	-	-
223-023-599900	Depreciation Expense	-	-	-	-	-
223-023-599999	Contingency	-	-	-	-	-
	Other Expenditures	**18,085**	**25,474**	**16,000**	**20,772**	**276,700**
223-023-599905	OPEB Pension Expense	-	-	-	-	-
223-023-599906	IMRF Pension Expense	-	-	-	-	-
	Benefit Payments	**-**	**-**	**-**	**-**	**-**
223-023-590400	Interest Paid	-	42,931	39,747	41,556	39,748
223-023-591000	Bond Principal Retired	-	-	128,253	128,253	128,253
	Debt Service	**-**	**42,931**	**168,000**	**169,809**	**168,001**
223-023-520100	Transfer To General Fund	-	-	-	-	-
223-023-520231	Transfer to Sewerage Fund	-	-	-	-	-
	Transfers To Other Funds	**-**	**-**	**-**	**-**	**-**
023	**Garbage**	**416,534**	**659,552**	**1,156,599**	**1,343,006**	**946,499**
025	**Yardwaste**					
223-025-511600	Salary: All Personnel	126,304	163,320	123,600	172,750	195,250
223-025-515000	Overtime	9,907	9,711	8,755	7,424	8,000
223-025-515500	Vacation Pay	2,297	4,507	2,575	2,651	-
223-025-515501	Vacation Payout	-	-	-	-	-
223-025-515600	Holiday Pay	4,111	5,656	4,340	5,303	-
223-025-515800	Sick Pay	3,259	9,342	3,670	8,783	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
223-025-515801	Sick Payout	-	-	-	-	-
223-025-515900	Compensated Absences	-	-	1,545	-	-
223-025-517000	Oasdi/city Share 6.2%	8,754	11,566	8,780	11,820	12,650
223-025-517001	Medicare/city Share 1.45%	2,047	2,705	2,174	2,765	2,975
223-025-517401	IMRF	12,439	13,554	13,029	12,838	14,780
223-025-518000	Group Insurance	65,224	56,401	49,800	64,138	66,200
223-025-518200	Unemployment Insurance	-	-	-	-	-
223-025-518300	Workers Comp Insurance	-	-	-	-	-
223-025-554300	Uniforms And Tools	1,250	1,650	1,250	3,370	2,500
223-025-559000	Medical Expense/supplies	-	-	-	-	-
	Personnel	**235,593**	**278,412**	**219,519**	**291,841**	**302,355**
223-025-520200	Office Supplies	-	-	-	-	-
223-025-520400	Postage	-	-	-	-	-
223-025-522400	General Supplies	540	232	200	332	250
223-025-529000	Equipment	50	13,374	-	8,475	5,000
223-025-556100	Gasoline/diesel Fuel	-	-	-	-	-
	Supplies & Materials	**590**	**13,606**	**200**	**8,807**	**5,250**
223-025-518100	Liability Insurance Premiums	-	-	-	-	-
223-025-524000	Lease/rental Of Equipment	26	-	-	-	-
223-025-534000	Automotive Expense	20,442	1,974	25,000	4,801	10,000
223-025-534400	Equipment Repairs	-	-	-	-	-
223-025-538000	Maintenance Agreements	-	-	-	-	-
223-025-555000	Radio Expense	-	-	-	-	-
223-025-560500	Consulting Services	-	-	-	-	-
223-025-561200	Engineering Fees	-	-	-	-	-
223-025-566501	Compost Site Expense	63,491	71,025	100,000	98,623	110,000
223-025-569000	Other Contractual Service	-	-	-	-	-
	Contractual Services	**83,959**	**72,998**	**125,000**	**103,424**	**120,000**
223-025-518700	Mileage	-	-	-	-	-
223-025-551000	Printing And Publications	85	553	500	720	500
223-025-554200	Meals Lodging	-	-	-	-	-
223-025-557200	License And Inspection Fees	-	-	-	-	-
223-025-599000	Miscellaneous	-	-	-	-	-
	Other Expenditures	**85**	**553**	**500**	**720**	**500**
025	**Yardwaste**	**(320,228)**	**(365,570)**	**(345,219)**	**(404,792)**	**(428,105)**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
026	**Recycling**					
223-026-442600	State Grants	-	-	-	-	-
223-026-442700	County Grants	70,010	70,651	70,000	111,000	60,000
	Intergovernmental	**70,010**	**70,651**	**70,000**	**111,000**	**60,000**
223-026-459000	Recycling Revenue	288	288	300	210	200
223-026-491500	Sale of Municipal Property	7,680	5,600	10,000	5,050	5,000
	Other Revenue	**7,968**	**5,888**	**10,300**	**7,895**	**5,200**
223-026-511600	Salary: All Personnel	99,723	105,803	106,484	104,686	130,100
223-026-515000	Overtime	8,014	8,337	6,695	6,187	7,000
223-026-515500	Vacation Pay	2,942	4,949	3,935	5,656	-
223-026-515501	Vacation Payout	-	-	-	-	-
223-026-515600	Holiday Pay	3,675	4,007	3,918	3,182	-
223-026-515800	Sick Pay	2,593	2,357	2,436	3,314	-
223-026-515801	Sick Payout	-	-	-	-	-
223-026-515900	Compensated Absences	-	-	2,060	2,988	-
223-026-517000	Oasdi/city Share 6.2%	7,091	7,590	7,667	7,489	8,500
223-026-517001	Medicare/city Share 1.45%	1,658	1,775	1,875	1,752	1,990
223-026-517401	IMRF	10,057	8,828	11,268	8,044	9,950
223-026-518000	Group Insurance	43,017	30,312	29,072	31,079	32,015
223-026-518001	Group Insurance - OPEB	-	-	-	-	-
223-026-518300	Workers Comp Insurance	8,384	7,635	7,210	8,008	8,500
223-026-554300	Uniforms And Tools	1,100	1,100	1,200	2,545	1,800
223-026-559000	Medical Expense/supplies	-	-	-	-	-
	Personnel	**188,254**	**182,694**	**183,819**	**184,930**	**199,855**
223-026-520200	Office Supplies	-	140	-	-	-
223-026-520400	Postage	-	-	-	-	-
223-026-522000	Photographic Supplies	-	-	-	-	-
223-026-522400	General Supplies	-	125	-	68	100
223-026-529000	Equipment	12,850	5,099	-	1,950	2,000
223-026-556100	Gasoline/diesel Fuel	12,557	17,723	20,000	9,134	11,769
	Supplies & Materials	**25,407**	**23,088**	**20,000**	**11,153**	**13,869**
223-026-518100	Liability Insurance Premiums	2,571	2,474	2,678	2,404	2,550
223-026-524000	Lease/rental Of Equipment	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
223-026-534000	Automotive Expense	24,644	25,848	25,000	22,712	25,000
223-026-534400	Equipment Repairs	-	-	500	-	-
223-026-538000	Maintenance Agreements	-	-	-	-	-
223-026-550300	Telephone	-	-	-	-	-
223-026-551600	Dues And Subscriptions	-	-	-	-	-
223-026-555000	Radio Expense	-	-	-	-	-
223-026-561200	Engineering Fees	-	-	-	-	-
223-026-566502	Recycling Expense	63,156	72,374	80,000	55,023	60,000
223-026-569000	Other Contractual Service	-	-	-	-	-
223-026-592000	Community Education	-	-	-	-	-
223-026-598200	Grant Expenses	2,000	-	-	1,500	-
	Contractual Services	**92,372**	**100,696**	**108,178**	**81,639**	**87,550**
223-026-518700	Mileage	-	-	-	-	-
223-026-550100	Utilities	704	785	500	532	1,800
223-026-551000	Printing And Publications	85	175	-	375	250
223-026-554200	Meals Lodging	-	-	-	-	-
223-026-557200	License And Inspection Fees	227	-	-	-	250
223-026-599000	Miscellaneous	-	-	-	-	-
	Other Expenditures	**1,016**	**960**	**500**	**907**	**2,300**
026	**Recycling**	**(229,071)**	**(230,898)**	**(232,197)**	**(159,733)**	**(238,374)**
Revenue Total		**2,979,920**	**2,977,867**	**3,672,878**	**3,737,718**	**3,762,032**
Expense Total		**3,112,685**	**2,914,783**	**3,093,694**	**2,959,237**	**3,482,012**
Grand Total		**(132,765)**	**63,084**	**579,183**	**778,481**	**280,020**

Sewer

John Dossey/Josh Wray, City Manager/Economic Development Director

Department Overview:

The Sewer Fund (231) is an Enterprise Fund that consists of 4 departments:

- Waste Water Billing (231-029)
- Sanitary Sewer (231-030)
- Waste Water Treatment (231-031)
- Storm Water (231-033)

The Sewer Fund has faced three significant challenges. The Fund has been under IEPA mandate to update the treatment plant and discharge infrastructure, the last phase of which, the CSO project, is scheduled to begin in FY26. There has historically been a lack of investment in both sanitary and storm mains. It is estimated that emergency repairs are ten times more expensive than preventative maintenance. The last long-term challenge has been the City previously did not set rates at an adequate level to sustain operations. The Sewer Fund's accumulated borrowings from the General Fund is over $11m. The City Council for the prior fiscal year raised both the fixed and volumetric charge by 40%, with scheduled increases in subsequent years. This increase enabled the Fund to cease borrowing from the General Fund, cover the upcoming CSO debt payments, and begin to perform preventative maintenance.

As an Enterprise Fund prior to FY25, debt and capital transactions were not reflected in the budgets. Starting in FY25 and continuing with this FY26 budget, debt and capital transactions are presented as capital outlay and debt service categories.

The Billing Department's expenses are split with the Solid Waste Fund. The staff that maintain the sewer lines and plant are covered under Teamster's contracts that expired 4/30/24. They are still being negotiated.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
231	**Sewerage**							
029	**Waste Water**							
	Fees/Charges For Service	6,469,307	6,620,264	9,168,000	8,199,050	9,837,192	669,192	7%
	Licenses And Permits	9,922	18,125	9,000	10,275	1,000	(8,000)	-89%
	Investment Earnings	578,776	815,747	265,000	610,270	305,669	40,669	15%
	Other Revenue	10,150	6,235	5,000	23,900	11,280	6,280	126%
	Revenue	**7,068,155**	**7,460,371**	**9,447,000**	**8,843,495**	**10,155,141**	**708,141**	**7%**
	Personnel	299,003	252,165	217,279	228,151	240,117	22,838	11%
	Supplies & Materials	33,767	36,654	30,400	34,481	-	(30,400)	-100%
	Contractual Services	62,121	95,219	54,500	83,038	53,480	(1,020)	-2%
	Other Expenditures	27,124	26,128	11,000	34,651	31,600	20,600	187%
	Debt Service	534,047	515,075	3,267,861	3,268,141	2,998,117	(269,744)	-8%
	Expense	**956,062**	**925,241**	**3,581,040**	**3,648,636**	**3,323,314**	**(257,726)**	**-7%**
030	**Sanitary Sewer**							
	Other Revenue	-	647	1,000	2,578	-	(1,000)	-100%
	Revenue	**-**	**647**	**1,000**	**2,578**	**-**	**(1,000)**	**-100%**
	Personnel	371,723	307,756	351,456	381,619	519,090	167,634	48%
	Supplies & Materials	18,239	20,139	22,000	31,341	88,500	66,500	302%

	Contractual Services	412,703	237,384	1,501,900	406,858	2,809,050	1,307,150	87%
	Capital Outlay	-	3,689	5,000	-	75,000	70,000	1400%
	Other Expenditures	3,389	3,557	4,000	3,282	4,000	-	0%
	Debt Service	6,056	3,101	7,000	7,000	-	(7,000)	-100%
	Expense	**812,109**	**575,626**	**1,891,356**	**830,100**	**3,495,640**	**1,604,284**	**85%**
031	**Wastewater Treatment Plant**							
	Personnel	764,970	711,818	673,631	775,572	698,149	24,518	4%
	Training & Education	1,840	190	7,000	-	2,000	(5,000)	-71%
	Supplies & Materials	199,892	198,947	222,300	219,176	179,000	(43,300)	-19%
	Contractual Services	726,998	596,631	692,475	606,663	955,203	262,728	38%
	Capital Outlay	6,026	6,830	100,000	116,751	50,000	(50,000)	-50%
	Other Expenditures	561	396	500	175	200	(300)	-60%
	Contingency	-	-	-	-	50,000	50,000	100%
	Expense	**1,700,287**	**1,514,813**	**1,695,906**	**1,718,336**	**1,934,552**	**238,646**	**14%**
033	**Storm Water**							
	Debt Proceeds	-	-	10,000,000	-	21,750,323	11,750,323	118%
	Revenue	**-**	**-**	**10,000,000**	**-**	**21,750,323**	**11,750,323**	**118%**
	Personnel	341,535	315,247	381,149	376,037	323,960	(57,189)	-15%
	Supplies & Materials	1,599	790	1,000	7,211	7,000	6,000	600%
	Contractual Services	83,916	511,158	217,000	89,975	248,250	31,250	14%

	Capital Outlay	1,606	3,759	10,100,000	667,594	21,750,323	11,650,323	115%
	Debt Service	9,808	5,725	896,782	896,781	32,000	(864,782)	-96%
	Expense	**438,464**	**836,679**	**11,595,931**	**2,037,597**	**22,361,533**	**10,765,602**	**93%**
Revenue Total		**7,068,155**	**7,461,018**	**19,448,000**	**8,846,073**	**31,905,464**	**12,457,464**	**64%**
Expense Total		**3,906,922**	**3,852,360**	**18,764,233**	**8,234,670**	**31,115,039**	**12,350,806**	**66%**
Grand Total		**3,161,233**	**3,608,659**	**683,767**	**611,403**	**790,425**	**106,658**	**16%**

Budget Narrative:

The FY26 Budgeted revenue includes the pre-scheduled 5% rate increase. Previous budgets did not differentiate between the recording of the volumetric rate and the fixed rate capital charge. The FY26 budget separates the two to add more transparency to these revenues. Under the revenue Vactor Disposal Fees is found the income from GFL leachate contract, this is a new revenue stream as of FY25. The City has updated its investment income allocation methodology to align with best practices, resulting in a significant increase to interest income for non-General Funds.

The most significant expense is the $21.7m in Capital Outlay for the CSO project. It is being paid for with an IEPA Loan to be found under Loan Proceeds. The loan is at the rate of 1.87% for 20 years. Payments are estimated to start in October 2026. $1,300,000 of sewer maintenance has been budgeted for this year.

$50,000 has been added to this year's Sewer budget for contingency items. It is important to note that any procurement under contingency is still subject to the same procurement policy rules, for instance items over $15,000 have to go to Council for approval.

In following the principal where enterprise funds should bear their actual costs, a portion of Legal Counsel's retainer is budgeted to this Fund as well as a portion of the new 1-ton and 3/4-ton trucks.

It is anticipated that after sufficient cash balance has been accumulated that the Sewer Fund will begin this year to repay the monies it has borrowed previously to cover operations. These repayments are not, nor can be, reflected in a budget's expenses. They will be viewable by seeing a reduction in the Due To General Fund on the monthly investment report.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231	Sewerage					
000	**Non Departmental**					
231-000-587001	Cap Machinery & Equipment	-	-	-	-	-
	Capital Outlay	**-**	**-**	**-**	**-**	**-**
000	**Non Departmental**	**-**	**-**	**-**	**-**	**-**
029	**Waste Water**					
231-029-442500	Federal Grants	-	-	-	-	-
231-029-442505	Build America Rebates	-	-	-	-	-
	Intergovernmental	**-**	**-**	**-**	**-**	**-**
231-029-452000	Sewage Treatment - N Pekin	57,565	57,565	50,000	57,500	50,000
231-029-452900	Sewer Connection Fees	20,050	11,310	-	30,000	10,000
231-029-458400	Vactor Disposal Fees	-	127,828	300,000	312,765	300,000
231-029-458405	Leachate Disposal Revenue	-	-	-	-	150,000
231-029-458406	Lab Testing Reimbursements	-	-	-	-	-
231-029-459100	Volumetric Sewer Fee	6,350,692	6,393,379	8,800,000	7,095,000	8,481,487
231-029-459200	Surcharge	37,551	25,812	15,000	17,700	24,593
231-029-459300	Capital Improvement Fees	100	96	-	680,385	815,340
231-029-494100	City Property Dmg Reimb	-	-	-	-	-
231-029-498900	Non Sufficient Funds Fee	3,350	4,275	3,000	5,700	5,772
	Fees/Charges For Service	**6,469,307**	**6,620,264**	**9,168,000**	**8,199,050**	**9,837,192**
231-029-420900	Sewer Contractors License	3,400	5,200	1,000	525	1,000
231-029-427200	Sewer Permits	6,522	12,925	8,000	9,750	-
	Licenses And Permits	**9,922**	**18,125**	**9,000**	**10,275**	**1,000**
231-029-490100	Interest Earnings	323,742	567,051	5,000	300,000	100,000
231-029-490101	Interest Income - UNUSED	-	-	-	-	-
231-029-490110	Ww Finance Charge	255,034	248,696	260,000	310,270	205,669
231-029-490300	Court Fees	-	-	-	-	-
231-029-491900	Incr/decr Investment Valu	-	-	-	-	-
	Investment Earnings	**578,776**	**815,747**	**265,000**	**610,270**	**305,669**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-029-490500	Lien File & Release Fees	10,162	6,230	5,000	17,150	11,280
231-029-490550	Lien Filing Search Fee	-	-	-	-	-
231-029-490600	Water Company Commission	-	-	-	-	-
231-029-490800	Developer Agreement Payments	-	-	-	-	-
231-029-491500	Sale Of Municipal Property	-	-	-	-	-
231-029-499400	Proceeds of Auction	-	-	-	-	-
231-029-499800	Miscellaneous Receipts	-	-	-	6,750	-
231-029-499802	Cash Over/short	(12)	5	-	-	-
	Other Revenue	**10,150**	**6,235**	**5,000**	**23,900**	**11,280**
231-029-492000	Bond Proceeds - Principal	-	-	-	-	-
231-029-492100	IL EPA Loan	-	-	-	-	-
	Debt Proceeds	**-**	**-**	**-**	**-**	**-**
231-029-440100	Transfer From General Fund	-	-	-	-	-
231-029-440223	Transfer from Solid Waste	-	-	-	-	-
231-029-440261	Transfer From Hud	-	-	-	-	-
	Transfers From Other Funds	**-**	**-**	**-**	**-**	**-**
231-029-511600	Salary: All Personnel	178,526	161,627	153,581	13,676	-
231-029-511601	Admin Cost Allocation	-	-	-	143,598	179,100
231-029-515000	Overtime	1,642	1,854	1,000	371	1,000
231-029-515500	Vacation Pay	10,735	10,685	7,944	5,840	-
231-029-515501	Vacation Payout	-	-	-	-	-
231-029-515600	Holiday Pay	7,957	5,635	6,620	5,665	-
231-029-515800	Sick Pay	4,699	5,922	3,972	2,871	-
231-029-515801	Sick Payout	-	-	-	-	-
231-029-515900	Compensated Absences	-	-	-	-	-
231-029-516700	Wellness Program	-	-	-	-	-
231-029-517000	Oasdi/city Share 6.2%	12,254	10,995	10,671	10,333	11,167
231-029-517001	Medicare/city Share 1.45%	2,866	2,570	2,496	2,417	2,612
231-029-517401	IMRF	17,554	17,416	11,222	11,218	13,058
231-029-518000	Group Insurance	62,770	35,461	19,773	31,047	31,980
231-029-518200	Unemployment Insurance	-	-	-	-	-
231-029-518300	Workers Comp Insurance	-	-	-	1,115	1,200
231-029-559000	Medical Expense/supplies	-	-	-	-	-
	Personnel	**299,003**	**252,165**	**217,279**	**228,151**	**240,117**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-029-519000	Training And Education	-	-	-	174	-
	Training & Education	**-**	**-**	**-**	**174**	**-**
231-029-520200	Office Supplies	385	281	400	252	-
231-029-520400	Postage	33,382	36,373	30,000	34,229	-
231-029-529000	Equipment	-	-	-	-	-
	Supplies & Materials	**33,767**	**36,654**	**30,400**	**34,481**	**-**
231-029-518100	Liability Insurance Premiums	-	-	-	-	-
231-029-524000	Lease/rental Of Equipment	-	-	-	-	-
231-029-534400	Equipment Repairs	-	-	-	-	-
231-029-538000	Maintenance Agreements	1,411	1,214	1,500	3,794	2,600
231-029-550300	Telephone	-	-	-	-	-
231-029-551600	Dues And Subscriptions	-	-	-	-	-
231-029-559900	Bad Debt Expense	-	-	-	-	-
231-029-560600	Corporate Counsel Fees	-	-	-	-	-
231-029-560700	IL-Am Water Shut Off Expense	2,116	-	-	-	-
231-029-560701	American Water Consmptn Repts	10,463	12,700	12,000	10,657	10,860
231-029-560800	Collection Agency Fees	-	-	-	-	-
231-029-561000	Legal Fees	62	-	-	-	-
231-029-561800	Bond Issue Expense	-	-	-	-	-
231-029-562300	Summons Fees	-	-	-	-	-
231-029-569000	Other Contractual Service	48,069	81,305	41,000	68,587	40,020
231-029-599801	Computer Software	-	-	-	-	-
	Contractual Services	**62,121**	**95,219**	**54,500**	**83,038**	**53,480**
231-029-587100	Office Equipment & Furniture	-	-	-	-	-
231-029-587500	Vehicles	-	-	-	-	-
	Capital Outlay	**-**	**-**	**-**	**-**	**-**
231-029-518700	Mileage	-	-	-	-	-
231-029-551000	Printing And Publications	-	-	-	-	-
231-029-554200	Meals Lodging	-	-	-	-	-
231-029-590600	Bank/Credit Card Fees	17,170	18,388	3,000	19,747	15,000
231-029-593300	Lien Filing Fee	9,954	7,740	8,000	14,904	16,600
231-029-593302	Judgement Filing Fee	-	-	-	-	-
231-029-599000	Miscellaneous	-	-	-	-	-
231-029-599802	Computer Hardware	-	-	-	-	-
231-029-599999	Contingency	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Other Expenditures	**27,124**	**26,128**	**11,000**	**34,651**	**31,600**
231-029-599905	OPEB Pension Expense	-	-	-	-	-
231-029-599906	IMRF Pension Expense	-	-	-	-	-
	Benefit Payments	**-**	**-**	**-**	**-**	**-**
231-029-590400	Interest Paid	533,547	514,575	480,000	480,000	421,427
231-029-591000	Bond Principal Retired	-	-	2,787,361	2,787,391	2,576,690
231-029-591100	Bond Registrar Fees	500	500	500	750	-
231-029-591101	Bond Issuance Costs	-	-	-	-	-
231-029-591102	Partial Defeasance Genera	-	-	-	-	-
231-029-591400	Loan Payments	-	-	-	-	-
	Debt Service	**534,047**	**515,075**	**3,267,861**	**3,268,141**	**2,998,117**
231-029-520100	Transfer To General Fund	-	-	-	-	-
	Transfers To Other Funds	**-**	**-**	**-**	**-**	**-**
029	**Waste Water**	**6,112,093**	**6,535,130**	**5,865,960**	**5,194,859**	**6,831,827**
030	**Sanitary Sewer**					
231-030-442500	Federal Grants	-	-	-	-	-
	Intergovernmental	**-**	**-**	**-**	**-**	**-**
231-030-495600	Insurance Reimburse Sanitation	-	-	-	2,578	-
231-030-499800	Miscellaneous Receipts	-	647	1,000	-	-
	Other Revenue	**-**	**647**	**1,000**	**2,578**	**-**
231-030-440100	Transfer from General Funds	-	-	-	-	-
	Transfers From Other Funds	**-**	**-**	**-**	**-**	**-**
231-030-511600	Salary: All Personnel	213,396	195,802	228,729	171,710	254,000
231-030-511601	Admin Cost Allocation	-	-	-	66,360	108,700
231-030-515000	Overtime	14,364	12,933	12,360	8,130	12,000
231-030-515500	Vacation Pay	4,598	2,391	5,687	8,570	-
231-030-515501	Vacation Payout	-	-	-	-	-
231-030-515600	Holiday Pay	630	913	672	2,457	-
231-030-515800	Sick Pay	435	565	461	1,917	-
231-030-515801	Sick Payout	-	-	-	-	-
231-030-517000	Oasdi/city Share 6.2%	13,291	12,598	14,980	15,469	22,235

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-030-517001	Medicare/city Share 1.45%	3,264	2,945	3,703	3,618	5,435
231-030-517401	IMRF	19,853	14,822	19,570	16,883	27,170
231-030-518000	Group Insurance	101,891	64,786	65,294	69,462	71,550
231-030-518200	Unemployment Insurance	-	-	-	-	-
231-030-518300	Workers Comp Insurance	-	-	-	17,045	18,000
231-030-554300	Uniforms & Tools	-	-	-	-	-
231-030-559000	Medical Expense/supplies	-	-	-	-	-
	Personnel	**371,723**	**307,756**	**351,456**	**381,619**	**519,090**
231-030-519000	Training And Education	-	-	-	-	-
	Training & Education	**-**	**-**	**-**	**-**	**-**
231-030-520200	Office Supplies	-	-	-	-	-
231-030-520400	Postage	291	345	-	-	-
231-030-522000	Photographic Supplies	-	-	-	-	-
231-030-522400	General Supplies	1,991	2,441	2,000	4,773	2,500
231-030-529000	Equipment	15,957	17,352	20,000	26,568	30,000
231-030-556100	Gasoline/diesel Fuel	-	-	-	-	56,000
	Supplies & Materials	**18,239**	**20,139**	**22,000**	**31,341**	**88,500**
231-030-518100	Liability Insurance Premiums	29,137	30,425	30,900	22,884	24,050
231-030-524000	Lease/rental Of Equipment	17,564	772	10,000	-	10,000
231-030-534000	Automotive Expense	1,238	3,807	5,000	3,837	5,000
231-030-534400	Equipment Repairs	39,296	36,841	30,000	46,640	40,000
231-030-536000	Tree Removal / Replacemen	-	-	-	-	-
231-030-538000	Maintenance Agreements	-	4,000	5,000	935	5,000
231-030-550100	Utilities	27,854	33,131	21,000	12,614	25,000
231-030-550300	Telephone	-	-	-	-	-
231-030-551600	Dues And Subscriptions	4,822	-	-	-	-
231-030-555000	Radio Expense	-	-	-	-	-
231-030-557300	Epa Permits	-	-	-	-	-
231-030-560600	Corporate Counsel Fees	-	-	-	-	-
231-030-561000	Legal Fees	-	122	-	6,399	-
231-030-561200	Engineering Fees	-	-	-	-	200,000
231-030-561300	Testing Fees And Expenses	-	-	-	-	-
231-030-564000	Sewer Maintenance/Improvements	163,632	64,486	1,300,000	291,630	2,300,000
231-030-569000	Other Contractual Service	129,159	63,801	100,000	21,919	200,000
231-030-569001	Street Maintenance	-	-	-	-	-
231-030-569020	Contract Sewer Operation	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-030-599801	Computer Software	-	-	-	-	-
	Contractual Services	**412,703**	**237,384**	**1,501,900**	**406,858**	**2,809,050**
231-030-580200	Purchase Of Property	-	-	-	-	-
231-030-580400	Building Purchase/Construction	-	-	-	-	-
231-030-580401	Building Repair	-	-	-	-	15,000
231-030-580600	Sewer Construction	-	-	-	-	-
231-030-580601	Sewer Repair	-	-	-	-	-
231-030-587000	Machinery And Equipment	-	3,689	5,000	-	-
231-030-587100	Office Equipment & Furniture	-	-	-	-	-
231-030-587500	Vehicles	-	-	-	-	60,000
	Capital Outlay	**-**	**3,689**	**5,000**	**-**	**75,000**
231-030-518700	Mileage	-	-	-	-	-
231-030-551000	Printing And Publications	-	-	-	-	-
231-030-554200	Meals Lodging	-	-	-	-	-
231-030-557310	Railroad Permit Fee	3,389	3,557	4,000	3,282	4,000
231-030-599000	Miscellaneous	-	-	-	-	-
231-030-599802	Computer Hardware	-	-	-	-	-
231-030-599900	Depreciation Expense	-	-	-	-	-
231-030-599902	Amortization Expense	-	-	-	-	-
	Other Expenditures	**3,389**	**3,557**	**4,000**	**3,282**	**4,000**
231-030-590400	Interest Paid	6,056	3,101	7,000	7,000	-
	Debt Service	**6,056**	**3,101**	**7,000**	**7,000**	**-**
231-030-520100	Transfer To General Fund	-	-	-	-	-
231-030-520445	Transfer To Capital Proje	-	-	-	-	-
	Transfers To Other Funds	**-**	**-**	**-**	**-**	**-**
030	**Sanitary Sewer**	**(812,109)**	**(574,979)**	**(1,890,356)**	**(827,522)**	**(3,495,640)**
031	**Wastewater Treatment Plant**					
231-031-499800	Miscellaneous Receipts	-	-	-	-	-
	Other Revenue	**-**	**-**	**-**	**-**	**-**
231-031-511600	Salary: All Personnel	387,135	402,871	397,687	400,154	376,500
231-031-511601	Admin Cost Allocation	-	-	-	62,626	76,150
231-031-515000	Overtime	13,778	11,085	10,300	14,090	12,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-031-515500	Vacation Pay	30,376	32,584	35,005	42,387	-
231-031-515501	Vacation Payout	-	-	-	-	-
231-031-515600	Holiday Pay	17,884	20,758	19,066	17,577	-
231-031-515800	Sick Pay	17,264	18,966	17,521	10,428	-
231-031-515801	Sick Payout	-	-	-	-	-
231-031-515900	Compensated Absences	10,913	-	9,785	-	-
231-031-516700	Wellness Program	-	-	-	-	-
231-031-517000	Oasdi/city Share 6.2%	28,181	29,280	28,814	32,985	28,505
231-031-517001	Medicare/city Share 1.45%	6,590	6,847	6,739	7,715	6,740
231-031-517401	IMRF	40,123	35,160	33,787	35,683	33,684
231-031-518000	Group Insurance	196,593	123,179	99,427	134,622	138,700
231-031-518001	Group Insurance - OPEB	-	16,315	-	-	9,770
231-031-518200	Unemployment Insurance	-	-	-	-	-
231-031-518300	Workers Comp Insurance	13,117	11,944	11,500	13,272	14,100
231-031-554300	Uniforms And Tools	2,898	2,617	3,500	4,034	2,000
231-031-559000	Medical Expense/supplies	118	212	500	-	-
	Personnel	**764,970**	**711,818**	**673,631**	**775,572**	**698,149**
231-031-519000	Training And Education	1,840	190	7,000	-	2,000
	Training & Education	**1,840**	**190**	**7,000**	**-**	**2,000**
231-031-520200	Office Supplies	-	232	-	-	-
231-031-520400	Postage	-	136	300	493	1,000
231-031-522000	Photographic Supplies	-	-	-	-	-
231-031-522200	Chemical Supplies	162,617	164,246	160,000	113,542	140,000
231-031-522400	General Supplies	8,554	3,343	6,000	47,343	1,500
231-031-522600	Machine Lubricant & Oil	15,253	1,093	2,000	1,622	2,000
231-031-529000	Equipment	10,313	25,450	50,000	46,285	30,000
231-031-535000	Material And Hauling	-	-	-	-	-
231-031-556100	Gasoline/diesel Fuel	3,155	4,447	4,000	9,890	4,500
231-031-580401	Building Repairs	-	-	-	-	-
	Supplies & Materials	**199,892**	**198,947**	**222,300**	**219,176**	**179,000**
231-031-518100	Liability Insurance Premiums	9,694	9,097	12,875	8,626	9,150
231-031-524000	Lease/rental Of Equipment	-	-	2,500	-	2,500
231-031-534000	Automotive Expense	4,019	10,069	5,000	6,371	5,000
231-031-534200	Buildings And Grounds Rep	5,454	3,755	5,000	-	300,000
231-031-534400	Equipment Repairs	67,845	85,824	150,000	175,918	75,000
231-031-536000	Tree removal, trim	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-031-536300	Snow Removal - Salt	-	-	-	-	-
231-031-536400	Sludge Removal	163,058	152,067	125,000	95,126	100,000
231-031-538000	Maintenance Agreements	9,938	-	-	-	-
231-031-550100	Utilities	342,060	213,074	270,000	195,127	273,180
231-031-550300	Telephone	377	-	-	-	-
231-031-551600	Dues And Subscriptions	-	-	-	-	-
231-031-555000	Radio Expense	-	-	-	-	-
231-031-557300	Epa Permits	52,735	52,500	53,000	79,500	54,000
231-031-560100	Auditing Fees	-	12,130	5,000	7,500	10,173
231-031-560600	Corporate Counsel Fees	176	-	1,500	-	-
231-031-561000	Attorney Fees	-	115	-	333	70,200
231-031-561200	Engineering Fees	-	-	-	-	-
231-031-561300	Testing Fees And Expenses	38,812	48,376	35,000	32,636	40,000
231-031-566600	Pest Control	2,120	860	2,600	-	-
231-031-568001	Contractual Mowing Services	-	-	-	-	6,000
231-031-569000	Other Contractual Service	28,415	8,764	25,000	5,525	10,000
231-031-599801	Computer Software	2,295	-	-	-	-
	Contractual Services	**726,998**	**596,631**	**692,475**	**606,663**	**955,203**
231-031-580400	Building Purchase/Construction	-	-	-	-	-
231-031-580500	Road construction	-	-	-	-	-
231-031-587000	Machinery And Equipment	6,026	6,005	-	6,687	-
231-031-587001	Cap Machinery & Equipment	-	-	100,000	110,064	50,000
231-031-587500	Vehicles	-	825	-	-	-
	Capital Outlay	**6,026**	**6,830**	**100,000**	**116,751**	**50,000**
231-031-518700	Mileage	-	-	-	-	-
231-031-551000	Printing And Publications	-	-	-	39	-
231-031-554200	Meals Lodging	561	30	-	-	200
231-031-557200	License And Inspection Fees	-	320	500	-	-
231-031-599000	Miscellaneous	-	46	-	136	-
231-031-599700	Fixed Asset Disposal	-	-	-	-	-
231-031-599802	Computer Hardware	-	-	-	-	-
231-031-599900	Depreciation Expense	-	-	-	-	-
	Other Expenditures	**561**	**396**	**500**	**175**	**200**
231-031-599999	Contingency	-	-	-	-	50,000
	Contingency	**-**	**-**	**-**	**-**	**50,000**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-031-520100	Transfer To General Fund	-	-	-	-	-
	Transfers To Other Funds	**-**	**-**	**-**	**-**	**-**
031	**Wastewater Treatment Plant**	**(1,700,287)**	**(1,514,813)**	**(1,695,906)**	**(1,718,336)**	**(1,934,552)**
033	**Storm Water**					
231-033-428000	Erosion Control	-	-	-	-	-
231-033-459100	Basic Service Fees	-	-	-	-	-
	Fees/Charges For Service	**-**	**-**	**-**	**-**	**-**
231-033-414002	Impound Fees	-	-	-	-	-
	Fines And Forfeitures	**-**	**-**	**-**	**-**	**-**
231-033-499800	Miscellaneous Revenue	-	-	-	-	-
	Other Revenue	**-**	**-**	**-**	**-**	**-**
231-033-492100	Loan Proceeds	-	-	10,000,000	-	21,750,323
	Debt Proceeds	**-**	**-**	**10,000,000**	**-**	**21,750,323**
231-033-440100	Transfer from General Fund	-	-	-	-	-
231-033-440445	Transfer From Capital Fund	-	-	-	-	-
	Transfers From Other Funds	**-**	**-**	**-**	**-**	**-**
231-033-511600	Salary: All Personnel	205,778	203,713	269,820	200,455	183,350
231-033-511601	Admin Cost Allocation	-	-	-	42,310	20,850
231-033-515000	Overtime	16,417	14,568	-	14,863	10,000
231-033-515500	Vacation Pay	2,967	3,725	10,300	3,814	-
231-033-515501	Vacation Payout	-	-	-	-	-
231-033-515600	Holiday Pay	1,219	1,840	-	1,459	-
231-033-515800	Sick Pay	1,133	1,702	-	1,647	-
231-033-515801	Sick Payout	-	-	-	-	-
231-033-517000	Oasdi/city Share 6.2%	13,660	13,494	17,367	15,922	13,300
231-033-517001	Medicare/city Share 1.45%	3,195	3,155	4,062	3,724	3,110
231-033-517401	IMRF	19,795	16,208	28,721	17,227	15,550
231-033-518000	Group Insurance	77,371	56,843	50,879	57,570	59,300
231-033-518300	Workers Comp Insurance	-	-	-	17,045	18,500
231-033-554300	Uniforms & Tools	-	-	-	-	-
	Personnel	**341,535**	**315,247**	**381,149**	**376,037**	**323,960**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-033-519000	Training And Education	-	-	-	-	-
	Training & Education	**-**	**-**	**-**	**-**	**-**
231-033-520200	Office Supplies	-	-	-	-	-
231-033-520400	Postage	-	-	-	-	-
231-033-522000	Photographic Supplies	-	-	-	-	-
231-033-522400	General Supplies	1,086	790	1,000	919	1,000
231-033-529000	Equipment	-	-	-	6,292	5,000
231-033-535000	Material And Hauling	513	-	-	-	1,000
231-033-556100	Gasoline/diesel Fuel	-	-	-	-	-
	Supplies & Materials	**1,599**	**790**	**1,000**	**7,211**	**7,000**
231-033-518100	Liability Insurance Premiums	-	-	-	22,885	24,500
231-033-524000	Lease/rental Of Equipment	-	31,065	1,500	-	-
231-033-534000	Automotive Expense	12,147	18,846	10,000	10,200	12,000
231-033-534400	Equipment Repairs	72	3,235	-	-	5,000
231-033-555000	Radio Expense	-	-	-	-	-
231-033-557300	Epa Permits	1,500	1,500	1,500	1,500	1,750
231-033-560600	Corporate Counsel Fees	-	-	-	-	-
231-033-560701	Il-amer Ww Billing Charge	-	-	-	-	-
231-033-561000	Legal Fees	-	122	-	6,399	-
231-033-561200	Engineering Fees	-	-	-	-	-
231-033-561300	Lab testing fees	-	-	-	-	-
231-033-564100	Drainage Improvements	63,197	452,453	200,000	48,990	200,000
231-033-569000	Other Contractual Service	7,000	3,938	4,000	-	5,000
231-033-585400	Drainage District Assessm	-	-	-	-	-
	Contractual Services	**83,916**	**511,158**	**217,000**	**89,975**	**248,250**
231-033-580200	Land Purchase	-	-	-	-	-
231-033-580600	Sewer Construction	1,606	-	10,100,000	667,594	21,750,323
231-033-580601	Sewer Repair	-	3,759	-	-	-
231-033-587000	Machinery And Equipment	-	-	-	-	-
231-033-587500	Vehicles	-	-	-	-	-
231-033-599998	Capital Set Aside	-	-	-	-	-
	Capital Outlay	**1,606**	**3,759**	**10,100,000**	**667,594**	**21,750,323**
231-033-518700	Mileage	-	-	-	-	-
231-033-550100	Utilities	-	-	-	-	-
231-033-551000	Printing and Publications	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
231-033-590600	Bank Charges	-	-	-	-	-
231-033-593300	lien filing & release fees	-	-	-	-	-
231-033-599802	Computer Hardware	-	-	-	-	-
231-033-599900	Depreciation Expense	-	-	-	-	-
231-033-599999	Contingency	-	-	-	-	-
	Other Expenditures	**-**	**-**	**-**	**-**	**-**
231-033-590400	Interest Paid	9,808	5,725	606,588	606,588	7,000
231-033-591400	Loan payments	-	-	290,193	290,193	25,000
	Debt Service	**9,808**	**5,725**	**896,782**	**896,781**	**32,000**
231-033-520100	Transfer To General Fund	-	-	-	-	-
231-033-520232	Transfer to Storm Water	-	-	-	-	-
	Transfers To Other Funds	**-**	**-**	**-**	**-**	**-**
033	**Storm Water**	**(438,464)**	**(836,679)**	**(1,595,931)**	**(2,037,597)**	**(611,210)**
Revenue Total		**7,068,155**	**7,461,018**	**19,448,000**	**8,846,073**	**31,905,464**
Expense Total		**3,906,922**	**3,852,360**	**18,764,233**	**8,234,670**	**31,115,039**
Grand Total		**3,161,233**	**3,608,659**	**683,767**	**611,403**	**790,425**

Vehicle Maintenance Fund

Josh Wray, Director of Economic Development

Department Overview :

The Vehicle Maintenance Fund is an internal service fund used to account for consolidated fleet maintenance activities. Three mechanics staff this department, and they are responsible for the maintenance and repair of all City vehicles including police squads, fire apparatus, school buses, and tandem trucks. Work covered under warranty is of course done at the appropriate dealers/shops separate from this department. This fund also accounts for the City's bulk fuel purchasing and subsequent sales to other departments.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
699	**Vehicle Maintenance**							
069	**City Vehicle Maintenance**							
	Fees/Charges For Service	1,419,388	1,406,931	1,400,000	1,365,000	1,537,000	137,000	10%
	Investment Earnings	-	27	-	37,500	25,000	25,000	100%
	Revenue	**1,419,388**	**1,406,957**	**1,400,000**	**1,402,500**	**1,562,000**	**162,000**	**12%**
	Personnel	523,348	432,597	498,115	419,977	425,720	(72,395)	-15%
	Training & Education	538	876	1,000	-	2,500	1,500	150%
	Supplies & Materials	980,253	1,005,481	981,500	984,500	1,143,100	161,600	16%
	Contractual Services	39,916	43,605	35,500	26,792	44,475	8,975	25%
	Capital Outlay	-	-	19,000	-	168,000	149,000	784%
	Other Expenditures	488	1,184	50	-	2,250	2,200	4400%
	Benefit Payments	-	-	-	-	-	-	-
	Expense	**1,544,542**	**1,483,744**	**1,535,165**	**1,431,269**	**1,786,045**	250,880	16%
070	**Tazewell Co Vehicle Maint**							
	Fees/Charges For Service	9,574	7,726	8,500	7,782	8,200	(300)	-4%
	Revenue	**9,574**	**7,726**	**8,500**	**7,782**	**8,200**	(300)	-4%
	Personnel	850	410	940	307	-	(940)	-100%
	Supplies & Materials	7,905	6,089	2,000	7,100	8,700	6,700	335%
	Contractual Services	381	327	-	10	-	-	-
	Expense	**9,136**	**6,825**	**2,940**	**7,417**	**8,700**	5,760	196%
699	**Department**							
	Contractual Services	-	86	-	-	-	-	-
	Expense	-	**86**	-	-	-	-	-
Revenue Total		**1,428,962**	**1,414,683**	**1,408,500**	**1,410,282**	**1,570,200**	**161,700**	**11%**
Expense Total		**1,553,679**	**1,490,656**	**1,538,105**	**1,438,686**	**1,794,745**	**256,640**	**17%**
Grand Total		**(124,717)**	**(75,972)**	**(129,605)**	**(28,404)**	**(224,545)**	**(94,940)**	**73%**

Budget Narrative:

The great majority of revenues to this fund come from charges to other City departments, including labor and fuel. Parts are charged directly to department budgets. Revenues are expected to increase by approximately 12% assuming a substantial cost increase for fuel. If fuel does not rise, both revenues and expenses will be lower.

VMF expenses are proposed to increase by approximately $259,000, most of which is due to a $168,000 planned spend in capital outlay for equipment. While there are several equipment items the department intends to get, the costliest item is replacing the heavy-duty vehicle lifts that are well beyond their useful life. Staff currently does not use them because they are too dangerous. Another $161,000 increase is due to an expected increase in fuel costs. Again, if fuel prices do not rise, both revenues and expenses will be lower in this fund.

The department did request to bring the headcount from 3 to 4, noting that it was 4 before the PW Operations Supervisor was promoted to his current position. However, this request is not reflected in the proposed budget.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
699	Vehicle Maintenance					
069	**City Vehicle Maintenance**					
699-069-450040	Gasoline Sales - Interfun	964,983	995,410	950,000	975,000	1,137,000
699-069-450041	Sale of Oil	-	-	-	-	-
699-069-450042	Sale of Parts	-	-	-	-	-
699-069-450043	Labor	454,404	411,521	450,000	390,000	400,000
699-069-495610	VMF Charges - General	-	-	-	-	-
	Fees/Charges For Service	**1,419,388**	**1,406,931**	**1,400,000**	**1,365,000**	**1,537,000**
699-069-490100	Interest Earnings	-	27	-	37,500	25,000
	Investment Earnings	**-**	**27**	**-**	**37,500**	**25,000**
699-069-511600	Salary: All Personnel	280,135	247,970	299,416	207,966	233,800
699-069-511601	Admin Cost Allocation	-	-	-	36,500	25,440
699-069-515000	Overtime	8,357	5,209	10,000	6,600	6,000
699-069-515500	Vacation Pay	17,178	14,919	21,124	19,685	-
699-069-515501	Vacation Payout	-	-	-	-	-
699-069-515600	Holiday Pay	13,486	10,479	14,377	8,720	-
699-069-515800	Sick Pay	6,315	8,562	6,843	4,750	-
699-069-515801	Sick Payout	-	-	-	-	-
699-069-515900	Injury Pay	-	-	-	-	-
699-069-515950	Compensated Absences	6,054	-	-	-	-
699-069-517000	Oasdi/city Share 6.2%	19,671	17,201	23,418	17,250	16,450
699-069-517001	Medicare/city Share 1.45%	4,600	4,023	5,477	4,020	3,850
699-069-517401	IMRF	28,003	20,129	27,460	18,600	19,230
699-069-518000	Group Insurance	122,762	82,840	70,000	76,000	78,500
699-069-518001	Group Insurance - OPEB	-	6,197	-	-	21,700
699-069-518300	Workers Comp Insurance	12,445	11,332	12,000	11,886	12,600
699-069-554300	Uniforms And Tools	4,035	3,694	8,000	8,000	8,000
699-069-559000	Medical Expense/supplies	307	42	-	-	150
	Personnel	**523,348**	**432,597**	**498,115**	**419,977**	**425,720**
699-069-519000	Training And Education	538	876	1,000	-	2,500
	Training & Education	**538**	**876**	**1,000**	**-**	**2,500**
699-069-520200	Office Supplies	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
699-069-520400	Postage	-	-	-	-	-
699-069-522400	General Supplies	5,392	3,885	5,000	5,000	5,000
699-069-529000	Equipment	6,667	2,556	1,000	4,000	-
699-069-556100	Gasoline/diesel Fuel	-	1,647	500	500	600
699-069-556200	Cost Of Fuel Sold	968,194	997,392	975,000	975,000	1,137,500
699-069-556201	Cost Of Oil	-	-	-	-	-
699-069-556202	Cost Of Parts	-	-	-	-	-
	Supplies & Materials	**980,253**	**1,005,481**	**981,500**	**984,500**	**1,143,100**
699-069-518100	Liability Insurance Premiums	9,452	8,900	10,000	8,457	8,975
699-069-524000	Lease/rental Of Equipment	1,533	1,161	1,500	-	-
699-069-534000	Automotive Expense	2,803	7,219	3,500	3,500	3,750
699-069-534200	Bldngs & Grnds Maint/Repairs	367	-	-	-	10,000
699-069-534400	Equipment Repairs	784	2,835	3,000	1,500	2,000
699-069-534500	Core Charge/credit	-	-	-	-	-
699-069-538000	Maintenance Agreements	22	24	1,000	100	100
699-069-550100	Utilities	12,464	7,940	6,000	6,000	8,400
699-069-550300	Telephone	-	-	-	-	-
699-069-551600	Dues And Subscriptions	-	-	-	-	1,000
699-069-555000	Radio Expense	-	-	-	-	-
699-069-557300	EPA Permit	-	235	500	235	250
699-069-561300	Test Fees and Expenses	-	-	-	-	-
699-069-566600	Pest Control	-	-	-	-	-
699-069-569000	Other Contractual Service	12,490	15,292	10,000	7,000	10,000
699-069-599801	Computer Software	-	-	-	-	-
	Contractual Services	**39,916**	**43,605**	**35,500**	**26,792**	**44,475**
699-069-587000	Machinery And Equipment	-	-	-	-	-
699-069-587001	Capital Equipment	-	-	19,000	-	168,000
699-069-587500	Vehicles	-	-	-	-	-
	Capital Outlay	**-**	**-**	**19,000**	**-**	**168,000**
699-069-551000	Printing And Publications	-	-	-	-	-
699-069-554200	Meals Lodging	488	-	-	-	750
699-069-557200	License And Inspection Fees	-	780	50	-	1,500
699-069-599000	Miscellaneous	-	-	-	-	-
699-069-599802	Computer Hardware	-	-	-	-	-
699-069-599900	Depreciation Expense	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
699-069-599999	Contingency	-	-	-	-	-
	Other Expenditures	**488**	**1,184**	**50**	**-**	**2,250**
699-069-599905	OPEB Pension Expense	-	-	-	-	-
699-069-599906	IMRF Pension Expense	-	-	-	-	-
	Benefit Payments	**-**	**-**	**-**	**-**	**-**
069	**City Vehicle Maintenance**	**(125,155)**	**(76,787)**	**(135,165)**	**(28,769)**	**(224,045)**
070	**Tazewell Co Vehicle Maint**					
699-070-450040	Gasoline Sales - Tazwell Cnty	7,577	6,389	6,500	7,000	8,200
699-070-450041	Sale of Oil	-	-	-	-	-
699-070-450042	Sale of Parts	502	433	1,000	100	-
699-070-450043	Labor	1,495	904	1,000	682	-
	Fees/Charges For Service	**9,574**	**7,726**	**8,500**	**7,782**	**8,200**
699-070-511600	Salary: All Personnel	571	273	600	200	-
699-070-515000	Overtime	-	17	-	-	-
699-070-515500	Vacation Pay	-	-	-	-	-
699-070-515501	Vacation Payout	-	-	-	-	-
699-070-515600	Holiday Pay	-	-	-	-	-
699-070-515800	Sick Pay	-	-	-	-	-
699-070-515801	Sick Payout	-	-	-	-	-
699-070-517000	Oasdi/city Share 6.2%	35	17	50	12	-
699-070-517001	Medicare/city Share 1.45%	8	4	20	5	-
699-070-517401	IMRF	49	21	70	15	-
699-070-518000	Group Insurance	188	78	200	75	-
699-070-518300	Workers Comp Insurance	-	-	-	-	-
	Personnel	**850**	**410**	**940**	**307**	**-**
699-070-556100	Gasoline/diesel Fuel	-	-	-	-	-
699-070-556200	Cost Of Fuel Sold	7,905	6,089	-	7,000	8,200
699-070-556201	Cost Of Oil	-	-	-	-	-
699-070-556202	Cost Of Parts	-	-	2,000	100	500
	Supplies & Materials	**7,905**	**6,089**	**2,000**	**7,100**	**8,700**
699-070-518100	Liability Insurance Premiums	-	-	-	-	-
699-070-534000	Automotive Expense	381	327	-	10	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Contractual Services	**381**	**327**	**-**	**10**	**-**
070	**Tazewell Co Vehicle Maint**	**438**	**901**	**5,560**	**365**	**(500)**
699	**Department**					
699-699-561000	Legal Fees	-	86	-	-	-
	Contractual Services	**-**	**86**	**-**	**-**	**-**
Revenue Total		**1,428,962**	**1,414,683**	**1,408,500**	**1,410,282**	**1,570,200**
Expense Total		**1,553,679**	**1,490,656**	**1,538,105**	**1,438,686**	**1,794,745**
Grand Total		**(124,717)**	**(75,972)**	**(129,605)**	**(28,404)**	**(224,545)**

Airport

Mike Cruce, Airport Manager

Department Overview:

The Pekin Municipal Airport is owned and operated by the City of Pekin.

The airport provides easy access to Pekin and the Greater Peoria Area with a single 5000 foot paved and lighted runway, serviced by 3 instrument approaches. Our terminal facilities are accessible 24/7. In addition, self-service fueling is available 24/7. Assisted service is typically provided from 8:00 am to 5:00 pm, Monday through Friday.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
525	**Airport**							
525	**Airport**							
	Intergovernmental	-	996,703	1,963,800	-	-	(1,963,800)	-100%
	Fees/Charges For Service	260,910	225,227	255,360	230,270	267,000	11,640	5%
	Investment Earnings	-	(95)	-	8,900	-	-	-
	Other Revenue	20,854	24,242	25,000	20,000	37,750	12,750	51%
	Debt Proceeds	-	-	-	-	-	-	-
	Transfers From Other Funds	-	-	318,200	318,200	25,000	(293,200)	-92%
	Revenue	**281,764**	**1,246,077**	**2,562,360**	**577,370**	**329,750**	**(2,232,610)**	**-87%**
	Personnel	78,465	35,182	68,525	55,328	108,195	39,670	58%
	Training & Education	-	-	300	-	300	-	0%
	Supplies & Materials	194,309	142,602	151,550	130,501	151,550	-	0%
	Contractual Services	113,295	126,133	145,800	176,385	159,408	13,608	9%
	Capital Outlay	1,748	320	2,189,000	100,000	7,000	(2,182,000)	-100%
	Other Expenditures	1,051	374	1,450	-	1,450	-	0%
	Debt Service	-	1,238	-	90	-	-	-
	Expense	**388,868**	**305,849**	**2,556,625**	**462,304**	**427,903**	**(2,128,722)**	**-83%**
526	**Department**							
	Intergovernmental	-	-	-	-	1,094,500	1,094,500	100%
	Transfers From Other Funds	-	-	-	-	75,000	75,000	100%
	Revenue	-	-	-	-	**1,169,500**	1,169,500	100%
	Contractual Services	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	1,193,197	1,193,197	100%
	Expense	-	-	-	-	**1,193,197**	1,193,197	100%
Revenue Total		**281,764**	**1,246,077**	**2,562,360**	**577,370**	**1,499,250**	**(1,063,110)**	**-41%**
Expense Total		**388,868**	**305,849**	**2,556,625**	**462,304**	**1,621,100**	**(935,525)**	**-37%**
Grand Total		**(107,104)**	**940,227**	**5,735**	**115,066**	**(121,850)**	**(127,585)**	**-2225%**

Budget Narrative:

Almost all local airports operate at a loss. Our Airport Fund has operated at a loss for many years, prior to FY25 the loss was funded through lending money from the General Fund that was unlikely to ever be repaid. Beginning in FY25 and continuing this budget year the General Fund budgets a transfer to more transparently account for covering that shortfall. The Airport is in the process of completing a new T-Hanger which is expected to bring in additional revenue and in the near future it will be leasing land to a solar farm. Both of these projects anticipate to bring the Fund closer to break-even in a subsequent budget year.

The Fund's main operating revenue sources are:

- the rental of hanger space, expecting a 4% increase
- profits from the sale of airplane fuel, expecting a 5% increase
- lease of unused land for farming, expecting a 1% increase (and this will go down when the solar project reduces the tillable area)

The main operating expense after the cost of fuel and building maintenance is management. The City employs one fulltime manager, however that roll is temporarily filled with a person on leave. Accordingly, the City has contracted for interim management.

Capital is a very significant element of a municipal airport. The City plans, in FY26, $1,951,985 in capital expenditures. Grants reimburse the City 97.5% on major capital projects(*). The City expects to collect $1,860,198 in grant revenues to cover these investments. The anticipated projects are:

- Airport Security Gate Upgrades - $14,000
- Fuel Tanks/Runway - $800,000*
- Snow Removal Vehicle/Equipment - $30,000
- Terminal Roof Replacement - $157,895*
- T-hanger Paving - $950,000*

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
525	Airport					
525	**Airport**					
525-525-442500	Federal Grants	-	-	-	-	-
525-525-442600	State Grants	-	996,703	1,963,800	-	-
	Intergovernmental	**-**	**996,703**	**1,963,800**	**-**	**-**
525-525-450040	Gasoline Sales	-	-	-	-	-
525-525-450041	Sale of Oil	-	-	-	-	-
525-525-453001	Rental - Airport Shop	-	-	-	-	-
525-525-453002	Rental - Airport Hangars	59,970	67,985	90,000	75,270	93,500
525-525-453003	Rental - Tie Down Spaces	-	150	360	-	-
525-525-453004	Sale of Gas	200,915	157,092	165,000	155,000	173,500
525-525-498900	Non Sufficient Funds Fee	25	-	-	-	-
	Fees/Charges For Service	**260,910**	**225,227**	**255,360**	**230,270**	**267,000**
525-525-490100	Interest Earnings	-	(95)	-	8,900	-
	Investment Earnings	**-**	**(95)**	**-**	**8,900**	**-**
525-525-442601	Contributed Capital	-	-	-	-	-
525-525-453005	Sales Tax Rebate	-	-	5,000	-	15,000
525-525-454500	Other Contractual Revenue	-	-	-	-	2,500
525-525-491000	Rental Of Municipal Prope	20,854	23,401	20,000	20,000	20,250
525-525-499800	Miscellaneous Receipts	-	841	-	-	-
	Other Revenue	**20,854**	**24,242**	**25,000**	**20,000**	**37,750**
525-525-492100	Loan Proceeds	-	-	-	-	-
	Debt Proceeds	**-**	**-**	**-**	**-**	**-**
525-525-440100	Transfer From General Fund	-	-	318,200	318,200	25,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Transfers From Other Funds	**-**	**-**	**318,200**	**318,200**	**25,000**
525-525-511600	Salary All Personnel	41,610	20,409	31,300	19,785	65,300
525-525-511601	Admin Cost Allocation	-	-	15,854	12,581	15,825
525-525-515000	Overtime	-	1	-	-	-
525-525-515500	Vacation Pay	7,163	1,265	2,000	1,104	-
525-525-515501	Vacation Payout	-	-	-	-	-
525-525-515600	Holiday Pay	722	1,011	1,000	1,030	-
525-525-515800	Sick Pay	1,114	605	700	615	-
525-525-515801	Sick Payout	-	-	-	-	-
525-525-515900	Compensated Absences	-	-	-	-	-
525-525-517000	Oasdi/city Share 6.2%	2,506	879	3,153	950	5,030
525-525-517001	Medicare/city Share 1.45%	625	205	737	225	1,180
525-525-517401	IMRF	4,552	3,372	3,316	4,950	5,885
525-525-518000	Group Insurance	14,555	2,319	8,465	8,713	8,975
525-525-518300	Workers Comp Insurance	5,619	5,116	2,000	5,375	6,000
	Personnel	**78,465**	**35,182**	**68,525**	**55,328**	**108,195**
525-525-519000	Training And Education	-	-	300	-	300
	Training & Education	**-**	**-**	**300**	**-**	**300**
525-525-520200	Office Supplies	-	-	500	-	500
525-525-520400	Postage	46	-	50	-	50
525-525-522400	General Supplies	1,627	193	1,000	595	1,000
525-525-529000	Equipment	1,036	53	1,500	-	1,500
525-525-556200	Cost of Gas Sold	191,600	142,356	148,500	129,906	148,500
525-525-556202	Cost of Parts Sold	-	-	-	-	-
	Supplies & Materials	**194,309**	**142,602**	**151,550**	**130,501**	**151,550**
525-525-518100	Liability Insurance Premiums	6,143	6,648	3,000	4,540	4,815
525-525-524000	Lease/rental Of Equipment	720	581	500	287	500

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
525-525-534000	Automotive Expense	1,660	206	2,000	850	2,000
525-525-534200	Buildings And Grounds Rep	14,856	1,472	30,000	45,000	30,000
525-525-534400	Equipment Repairs	4,643	1,147	4,000	5,500	4,000
525-525-536100	Property Cleanup Fees	-	-	-	-	-
525-525-536300	Snow Removal - Salt And C	938	1,750	5,000	-	5,000
525-525-538000	Maintenance Agreement	23,418	-	350	33	43,600
525-525-550100	Utilities	38,576	37,336	25,000	45,000	31,000
525-525-550300	Telephone	1,558	3,572	3,000	3,500	3,000
525-525-551600	Dues And Subscriptions	50	51	1,200	55	1,200
525-525-556100	Fuel	65	-	500	-	500
525-525-557300	Epa Permits	-	-	-	-	-
525-525-559900	Provisions For Bad Debts	-	-	-	-	-
525-525-560100	Auditing Fees	-	2,662	-	1,000	2,543
525-525-560600	Corporate Counsel Fees	242	-	500	-	500
525-525-561000	Legal Fees	-	-	-	-	-
525-525-561200	Engineering Fees	1,174	-	-	-	-
525-525-561301	Concrete Testing	-	-	-	-	-
525-525-566600	Pest Control	600	600	750	120	750
525-525-569000	Other Contractual Service	18,653	70,109	70,000	70,500	30,000
	Contractual Services	**113,295**	**126,133**	**145,800**	**176,385**	**159,408**
525-525-580201	Land Improvements	-	-	-	-	-
525-525-580401	Building Repairs	-	320	5,000	-	5,000
525-525-580402	Capital Outay	-	-	218,200	100,000	-
525-525-580403	Capital Outlay Reimbursed	-	-	1,963,800	-	-
525-525-587000	Machinery & Equipment	-	-	-	-	-
525-525-587001	Lease to own equipment	-	-	-	-	-
525-525-587100	Office Furniture & Equip	1,748	-	2,000	-	2,000
	Capital Outlay	**1,748**	**320**	**2,189,000**	**100,000**	**7,000**
525-525-551000	Printing And Publications	507	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
525-525-557200	License & Inspection Fees	525	200	1,000	-	1,000
525-525-590600	Bank/Credit Card Fees	-	-	-	-	-
525-525-599000	Miscellaneous	19	174	100	-	100
525-525-599700	Fixed Asset Disposal	-	-	-	-	-
525-525-599802	Computer Hardware	-	-	350	-	350
525-525-599900	Depreciation Expense	-	-	-	-	-
525-525-599999	Contingency	-	-	-	-	-
	Other Expenditures	**1,051**	**374**	**1,450**	**-**	**1,450**
525-525-590400	Interest Paid	-	1,238	-	90	-
	Debt Service	**-**	**1,238**	**-**	**90**	**-**
525	**Airport**	**(107,104)**	**940,227**	**5,735**	**115,066**	**(98,153)**
526	**Department**					
525-526-442500	Federal Grants	-	-	-	-	-
525-526-442600	State Grants	-	-	-	-	1,094,500
	Intergovernmental	**-**	**-**	**-**	**-**	**1,094,500**
525-526-440100	Transfer From General Fund	-	-	-	-	75,000
	Transfers From Other Funds	**-**	**-**	**-**	**-**	**75,000**
525-526-561200	Engineering Fees	-	-	-	-	-
525-526-561301	Concrete Testing	-	-	-	-	-
525-526-569000	Other Contractual Service	-	-	-	-	-
	Contractual Services	**-**	**-**	**-**	**-**	**-**
525-526-580201	Land Improvements	-	-	-	-	-
525-526-580401	Building Repairs	-	-	-	-	-
525-526-580402	Capital Outay	-	-	-	-	98,697
525-526-580403	Capital Outlay Reimbursed	-	-	-	-	1,094,500

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
525-526-587000	Machinery & Equipment	-	-	-	-	-
525-526-587001	Lease to own equipment	-	-	-	-	-
525-526-587100	Office Furniture & Equip	-	-	-	-	-
	Capital Outlay	**-**	**-**	**-**	**-**	**1,193,197**
526	**Department**	**-**	**-**	**-**	**-**	**(23,697)**
Revenue Total		**281,764**	**1,246,077**	**2,562,360**	**577,370**	**1,499,250**
Expense Total		**388,868**	**305,849**	**2,556,625**	**462,304**	**1,621,100**
Grand Total		**(107,104)**	**940,227**	**5,735**	**115,066**	**(121,850)**

Capital Projects

Josh Wray, Director of Economic Development

Fund Overview:

The Capital Projects Fund is a special revenue fund that receives revenues from the local motor fuel tax as well as impound fees. These dollars, by local ordinance, must be spent on capital projects in the City, which may include infrastructure and buildings.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
445	**Capital Projects**							
000	**Non Departmental**							
	Investment Earnings	-	-	-	12	-	-	-
	Revenue	**-**	**-**	**-**	**12**	**-**	-	-
041	**Capital Projects**							
	Fines And Forfeitures	497	-	-	-	-	-	-
	Investment Earnings	8,597	2,885	-	9,500	2,000	2,000	100%
	Other Revenue	-	-	-	-	-	-	-
	Capital Revenue	584,459	4,682,737	1,370,000	1,361,567	450,000	(920,000)	-67%
	Revenue	**593,553**	**4,685,622**	**1,370,000**	**1,371,067**	**452,000**	**(918,000)**	**-67%**
	Supplies & Materials	123,486	86,491	-	-	285,000	285,000	100%
	Contractual Services	19,008	445,997	300,000	485,000	250,000	(50,000)	-17%
	Capital Outlay	700,647	148,358	-	-	-	-	-
	Other Expenditures	-	-	-	-	-	-	-
	Debt Service	8,797	5,722	-	3,000	-	-	-
	Capital Expense	2,673,675	3,049,916	1,140,000	704,014	-	(1,140,000)	-100%

	Expense	**3,525,612**	**3,736,484**	**1,440,000**	**1,192,014**	**535,000**	(905,000)	-63%
043	**Impound Fees**							
	Capital Revenue	65,571	67,626	70,000	86,500	85,000	15,000	21%
	Revenue	**65,571**	**67,626**	**70,000**	**86,500**	**85,000**	15,000	21%
Revenue Total		**659,124**	**4,753,248**	**1,440,000**	**1,457,579**	**537,000**	**(903,000)**	**-63%**
Expense Total		**3,525,612**	**3,736,484**	**1,440,000**	**1,192,014**	**535,000**	**(905,000)**	**-63%**
Grand Total		**(2,866,489)**	**1,016,764**	**-**	**265,565**	**2,000**	**2,000**	**100%**

Budget Narrative:

The Capital Projects Fund revenue from local motor fuel tax is budgeted at a 10% decrease from prior budget but a slight increase from FY25 projected. Impound fees are budgeted at a 21% increase from last year's budget based on year-to-date revenues being higher than budget. Overall revenue is down 63% largely due to the lack of transfer in from the General Fund.

Expenses are also projected to be 63% lower than prior year budget, leading to a balanced fund budget overall. Expenses included in the Capital Projects Fund include $285,000 for building repairs, mostly to help address structural issues at fire stations, and $250,000 for sidewalk improvements to gain progress on ADA compliance.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
445	Capital Projects					
000	**Non Departmental**					
445-000-490100	Interest Earnings	-	-	-	12	-
	Investment Earnings	**-**	**-**	**-**	**12**	**-**
000	**Non Departmental**	**-**	**-**	**-**	**12**	**-**
041	**Capital Projects**					
445-041-463500	Late Payment Penalties	414	-	-	-	-
445-041-463600	Interest Charges	83	-	-	-	-
	Fines And Forfeitures	**497**	**-**	**-**	**-**	**-**
445-041-490100	Interest Earnings	8,597	2,885	-	9,500	2,000
	Investment Earnings	**8,597**	**2,885**	**-**	**9,500**	**2,000**
445-041-523000	Traffic Street Signs	-	-	-	-	-
445-041-529000	Equipment	123,486	86,491	-	-	-
445-041-535000	Material & Hauling	-	-	-	-	-
445-041-535200	Parking Lot Maintenance	-	-	-	-	-
445-041-580401	Building Repair	-	-	-	-	285,000
	Supplies & Materials	**123,486**	**86,491**	**-**	**-**	**285,000**
445-041-534000	Automotive Expense	-	256,779	-	-	-
445-041-534400	Equipment Repairs	-	-	-	-	-
445-041-534900	Sidewalk Renovations	19,008	189,218	300,000	485,000	250,000
	Contractual Services	**19,008**	**445,997**	**300,000**	**485,000**	**250,000**
445-041-584000	Construction	700,647	148,358	-	-	-
	Capital Outlay	**700,647**	**148,358**	**-**	**-**	**-**
445-041-590400	Interest Paid	8,797	5,722	-	3,000	-
	Debt Service	**8,797**	**5,722**	**-**	**3,000**	**-**
445-041-524000	Lease/Rental of Equipment	75,372	32,508	-	4,014	-
445-041-561200	Engineering Fees	1,736,611	1,592,253	640,000	300,000	-
445-041-580200	Purchase Of Property	418,958	1,224,352	500,000	400,000	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
445-041-580500	Street Construction	442,648	183,098	-	-	-
445-041-580501	Street Improvement/Repair	-	17,228	-	-	-
445-041-590300	Real Estate Tax Expense	-	476	-	-	-
445-041-599000	Miscellaneous	86	-	-	-	-
	Capital Expense	**2,673,675**	**3,049,916**	**1,140,000**	**704,014**	**-**
445-041-414001	Local Use Gas Tax	484,459	522,474	500,000	430,000	450,000
445-041-414002	Impound Fees	-	-	-	-	-
445-041-440100	Transfer From General Fund	-	4,160,264	870,000	870,000	-
445-041-490800	Developer Agreement Payments	100,000	-	-	-	-
445-041-491500	Sale of Property	-	-	-	61,567	-
	Capital Revenue	**584,459**	**4,682,737**	**1,370,000**	**1,361,567**	**450,000**
041	**Capital Projects**	**(2,932,059)**	**949,138**	**(70,000)**	**179,053**	**(83,000)**
043	**Impound Fees**					
445-043-414002	Impound Fees	65,571	67,626	70,000	86,500	85,000
	Capital Revenue	**65,571**	**67,626**	**70,000**	**86,500**	**85,000**
043	**Impound Fees**	**65,571**	**67,626**	**70,000**	**86,500**	**85,000**
Revenue Total		**659,124**	**4,753,248**	**1,440,000**	**1,457,579**	**537,000**
Expense Total		**3,525,612**	**3,736,484**	**1,440,000**	**1,192,014**	**535,000**
Grand Total		**(2,866,489)**	**1,016,764**	**-**	**265,565**	**2,000**

Motor Fuel Tax

Josh Wray, Director of Economic Development

Department Overview:

The Motor Fuel Tax Fund is a special revenue fund that collects the City's share of the statewide motor fuel tax disbursement transferred from the State of Illinois. There are specific restrictions on the use of MFT dollars, generally including road construction and maintenance and other expenses that directly support it. The State must approve what the dollars will be spent on before usage.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
240	**Motor Fuel**							
240	**Motor Fuel**							
	Taxes	1,327,213	1,392,232	1,200,000	1,450,000	1,400,000	200,000	17%
	Investment Earnings	111,643	278,711	200,000	325,000	100,000	(100,000)	-50%
	Revenue	**1,438,856**	**1,670,943**	**1,400,000**	**1,775,000**	**1,500,000**	**100,000**	**7%**
	Personnel	-	-	-	-	565,095	565,095	100%
	Supplies & Materials	60,777	(0)	-	-	-	-	-
	Contractual Services	294,938	17,752	18,000	20,000	453,500	435,500	2419%
	Capital Outlay	113,880	-	5,632,795	-	1,114,295	(4,518,500)	-80%
	Expense	**469,595**	**17,752**	**5,650,795**	**20,000**	**2,132,890**	**(3,517,905)**	**-62%**
Revenue Total		**1,438,856**	**1,670,943**	**1,400,000**	**1,775,000**	**1,500,000**	**100,000**	**7%**
Expense Total		**469,595**	**17,752**	**5,650,795**	**20,000**	**2,132,890**	**(3,517,905)**	**-62%**
Grand Total		**969,261**	**1,653,192**	**(4,250,795)**	**1,755,000**	**(632,890)**	**3,617,905**	**-85%**

Budget Narrative:

The City expectes to receive $1.4 million in funding from the State, an increase of approximtely $200,000 from the prior year budget but conservately $50,000 less than the prjoected revenue for FY25. We expect interest earnings to fall from a strategic draw down in cash.

The MFT Fund currently sits at approximately $7 million in cash, and approximately $6 million of that is committed to the prior Court Street reconstruction phase or other projects from prior years. The City is just waiting on IDOT to send final invoices. The proposed budget shows a draw down of $632,890 laregly to pay for maintenance related expenses like road salt, street lights, and a portion of Streets Division wages for work performed on MFT-eligible activities. While this does add aministrative burden compared to using all the MFT funds for road reconstruction projects, it signifincailty reduces the deficit in the General Fund.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
240	Motor Fuel					
240	**Motor Fuel**					
240-240-414000	Illinois Motor Fuel Tax	1,327,213	1,392,232	1,200,000	1,450,000	1,400,000
	Taxes	**1,327,213**	**1,392,232**	**1,200,000**	**1,450,000**	**1,400,000**
240-240-490100	Interest Earnings	111,643	278,711	200,000	325,000	100,000
240-240-490200	Gain On Securities Sold	-	-	-	-	-
240-240-491900	Incr/decr Investment Valu	-	-	-	-	-
	Investment Earnings	**111,643**	**278,711**	**200,000**	**325,000**	**100,000**
240-240-511600	Salary: All Personnel	-	-	-	-	366,700
240-240-515500	Vacation Pay	-	-	-	-	-
240-240-515501	Vacation Payout	-	-	-	-	-
240-240-515600	Holiday Pay	-	-	-	-	-
240-240-515800	Sick Pay	-	-	-	-	-
240-240-515801	Sick Payout	-	-	-	-	-
240-240-517000	Oasdi/city Share 6.2%	-	-	-	-	22,735
240-240-517001	Medicare/city Share 1.45%	-	-	-	-	5,320
240-240-517401	IMRF	-	-	-	-	26,590
240-240-518000	Group Insurance	-	-	-	-	143,750
240-240-518300	Workers Comp Insurance	-	-	-	-	-
	Personnel	**-**	**-**	**-**	**-**	**565,095**
240-240-522400	General Supplies	-	-	-	-	-
240-240-523000	Traffic/Street Signs & Marking	-	-	-	-	-
240-240-529000	Equipment	-	-	-	-	-
240-240-535000	Material And Hauling	60,777	(0)	-	-	-

	Supplies & Materials	**60,777**	**(0)**	**-**	**-**	**-**
240-240-532000	Electronic Equipment Main	-	-	-	-	-
240-240-534900	Sidewalk Renovation	-	-	-	-	-
240-240-536000	Tree Removal / Replacemen	-	-	-	-	-
240-240-536300	Snow Removal - Salt & Chemical	99,684	(0)	-	-	250,000
240-240-536301	Snow Removal - Contractual	-	-	-	-	-
240-240-550500	Electricity For Street Lights	161,624	0	-	-	160,000
240-240-550600	Electricity For Signal Lights	18,232	0	-	-	25,000
240-240-561200	Engineering Fees	-	-	-	-	-
240-240-561300	Testing Fees And Expenses	-	-	-	-	-
240-240-561301	Testing - Street Maintenance	-	-	-	-	-
240-240-563000	Contract Construction	-	-	-	-	-
240-240-564100	Drainage Improvements	-	-	-	-	-
240-240-569000	Other Contractual Service	15,398	17,752	18,000	20,000	18,500
240-240-569001	Street Maintenance	-	-	-	-	-
	Contractual Services	**294,938**	**17,752**	**18,000**	**20,000**	**453,500**
240-240-580200	Purchase Of Property	-	-	-	-	-
240-240-580500	Street Construction	113,880	-	5,632,795	-	1,114,295
240-240-580501	Street Major Repair	-	-	-	-	-
	Capital Outlay	**113,880**	**-**	**5,632,795**	**-**	**1,114,295**
Revenue Total		**1,438,856**	**1,670,943**	**1,400,000**	**1,775,000**	**1,500,000**
Expense Total		**469,595**	**17,752**	**5,650,795**	**20,000**	**2,132,890**
Grand Total		**969,261**	**1,653,192**	**(4,250,795)**	**1,755,000**	**(632,890)**

Community Development Block Grant Program

Tina Hauk, Program Manager

Department Overview:

The City receives Community Development Block Grant (CDBG) funds provided by the US Department of Housing and Urban Development (HUD) as an eligible entitlement jurisdiction. The goal of receiving these funds is to promote a suitable living environment and encourage access to services primarily benefitting low- and moderate-income individuals and families.

CDBG funds can be used for a variety of activities designed to advance the overall health, safety, and sustainability of the community. Each activity must meet a National Objective and be eligible under 24 CFR 570. To outline a strategy for the use of these funds, the City develops both an Annual Action Plan and a 5-Year Consolidated Plan.

As part of this process, the City provides a period for public review and comment consistent with regulatory requirements in 24 CFR 570. Any proposed plans or documents with active comment periods will be listed as a draft document and included in the "pending items" list below.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
261	**HUD - 14.218**							
261	**Hud Administration**							
	Personnel	-	-	89,681	84,950	52,655	(37,026)	-41%
	Other Expenditures	-	15	-	-	-	-	-
	Expense	**-**	**15**	**89,681**	**84,950**	**52,655**	**(37,026)**	**-41%**
317	**Grant Year 2017**							
	Intergovernmental	-	-	-	-	637,415	637,415	100%
	Investment Earnings	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-
	Revenue	**-**	**-**	**-**	**-**	**637,415**	**637,415**	**100%**
	Contractual Services	47	142	72,500	62,000	538,760	466,260	643%
	Other Expenditures	-	-	-	-	-	-	-
	Debt Service	-	-	-	-	46,000	46,000	100%
	Expense	**47**	**142**	**72,500**	**62,000**	**584,760**	**512,260**	**707%**
318	**Grant Year 2018**							
	Intergovernmental	-	-	-	-	-	-	-
	Fees/Charges For Service	-	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-
	Revenue	**-**	**-**	**-**	**-**	**-**	-	-
	Personnel	-	-	-	-	-	-	-
	Contractual Services	-	-	110,000	500	-	(110,000)	-100%
	Expense	**-**	**-**	**110,000**	**500**	**-**	(110,000)	-100%

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
319	**Grant Year 2019**							
	Intergovernmental	55,281	-	-	161,065	-	-	-
	Fees/Charges For Service	-	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-
	Revenue	**55,281**	**-**	**-**	**161,065**	**-**	-	-
	Contractual Services	25,750	2,685	188,400	20,000	-	(188,400)	-100%
	Other Expenditures	-	-	-	-	-	-	-
	Expense	**25,750**	**2,685**	**188,400**	**20,000**	**-**	(188,400)	-100%
320	**Grant Year 2020**							
	Intergovernmental	60,294	51,036	-	-	-	-	-
	Fees/Charges For Service	-	-	-	-	-	-	-
	Investment Earnings	2,261	-	-	-	-	-	-
	Other Revenue	3,014	-	-	-	-	-	-
	Revenue	**65,568**	**51,036**	**-**	**-**	**-**	-	-
	Personnel	-	-	-	-	-	-	-
	Training & Education	-	-	-	-	-	-	-
	Supplies & Materials	6	14	-	-	-	-	-
	Contractual Services	81,494	132,894	-	10,376	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	Other Expenditures	-	-	-	-	-	-	-
	Expense	**81,500**	**132,907**	**-**	**10,376**	**-**	-	-
321	**Grant Year 2021**							
	Intergovernmental	375,204	238,944	-	-	-	-	-
	Fees/Charges For Service	-	-	-	-	-	-	-
	Investment Earnings	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
	Revenue	**375,204**	**238,944**	**-**	**-**	**-**	-	-
	Personnel	7,965	-	-	-	-	-	-
	Training & Education	-	-	-	-	-	-	-
	Supplies & Materials	1	-	-	-	-	-	-
	Contractual Services	375,204	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	Other Expenditures	-	-	-	-	-	-	-
	Debt Service	-	248,000	-	-	-	-	-
	Expense	**383,169**	**248,000**	**-**	**-**	**-**	-	-
322	**Grant Year 2022**							
	Intergovernmental	619,006	41,625	-	-	-	-	-
	Fees/Charges For Service	-	-	-	-	-	-	-
	Investment Earnings	18	0	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-
	Revenue	**619,024**	**41,625**	**-**	**-**	**-**	-	-
	Personnel	71,663	91,293	-	-	-	-	-
	Training & Education	375	550	1,500	-	-	(1,500)	-100%
	Supplies & Materials	67	83	100	1	-	(100)	-100%
	Contractual Services	48,309	350,496	500	8,438	-	(500)	-100%
	Capital Outlay	596,022	-	-	-	-	-	-
	Other Expenditures	2,672	47	5,300	6,000	-	(5,300)	-100%
	Debt Service	4,659	38,678	-	-	-	-	-
	Expense	**723,767**	**481,147**	**7,400**	**14,439**	**-**	(7,400)	-100%
323	**Department**							
	Intergovernmental	-	489,376	535,000	350,652	-	(535,000)	-100%
	Revenue	**-**	**489,376**	**535,000**	**350,652**	**-**	(535,000)	-100%

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
	Personnel	-	-	-	-	-	-	-
	Contractual Services	-	135,549	-	110,000	-	-	-
	Other Expenditures	-	24,623	30,500	34,236	-	(30,500)	-100%
	Debt Service	-	-	31,000	30,000	-	(31,000)	-100%
	Expense	**-**	**160,172**	**61,500**	**174,236**	**-**	(61,500)	-100%
Revenue Total		**1,115,078**	**820,982**	**535,000**	**511,717**	**637,415**	**102,415**	**19%**
Expense Total		**1,214,233**	**1,025,069**	**529,481**	**366,501**	**637,415**	**107,934**	**20%**
Grand Total		**(99,155)**	**(204,087)**	**5,519**	**145,216**	**-**	**(5,519)**	**-100%**

Budget Narrative:

There are some notable changes to the CBDG fund this year. The City's past practice was to create a new "department" for each successive grant year. The end result is a very large and messy budget document. This is being remedied by simply using the HUD administration department and a grant tracking department. Grants can be tracked using project codes, which will create a cleaner a simpler tracking mechanism. In order to provide transparency during this transition, all of these "departments" are shown below in order to provide detail from past years.

This year's budget includes the departments from the past, even if it will no longer be used, as they include history from recent years. Including this information may make this budget appear more complex than it truly is, but this is done in an effort to be transparent with this fund's history.

This year's budget consists of $440,000 of revenue in the form of grants. Expenses total $637,415 and include $52,655 in personnel related costs. There is $46,000 in debt service for a Section 108 loan related to a firefighting apparatus.

The bulk of the expenses are tied to contractual services ($538,760) for economic development assistance, demolition and housing rehabilitation, as well as public service delivery. With Council's approval, staff intends to publish a call for projects to find ways to utilize these funds, which will most likely be limited to nonprofits and similar organizations.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
261	HUD - 14.218					
261	**Hud Administration**					
261-261-511600	Salary: All Personnel	-	-	74,160	62,462	37,135
261-261-515500	Vacation Pay	-	-	-	-	-
261-261-515600	Holiday Pay	-	-	-	-	-
261-261-515800	Sick Pay	-	-	-	2,387	-
261-261-515801	Sick Payout	-	-	-	-	-
261-261-517000	Oasdi/city Share 6.2%	-	-	4,598	4,435	2,310
261-261-517001	Medicare/city Share 1.45%	-	-	1,075	1,037	540
261-261-517401	IMRF	-	-	4,835	4,949	2,695
261-261-518000	Group Insurance	-	-	5,013	9,680	9,975
	Personnel	**-**	**-**	**89,681**	**84,950**	**52,655**
261-261-590600	Bank Charges	-	15	-	-	-
	Other Expenditures	**-**	**15**	**-**	**-**	**-**
261	**Hud Administration**	**-**	**15**	**89,681**	**84,950**	**52,655**
317	**Grant Year** 2017					
261-317-446100	Grant Income	-	-	-	-	637,415
261-317-446200	Program Income	-	-	-	-	-
	Intergovernmental	**-**	**-**	**-**	**-**	**637,415**
261-317-511000	Rehab Activity & Delivery	47	142	-	-	201,000
261-317-511100	Demolition Activity & Delivery	-	-	-	-	130,000
261-317-511200	Public Serv Activity/Delivery	-	-	72,500	62,000	66,000
261-317-511500	Econ Development Assist	-	-	-	-	140,760
261-317-551000	Printing & Publications	-	-	-	-	1,000
	Contractual Services	**47**	**142**	**72,500**	**62,000**	**538,760**
261-317-590400	Interest Paid	-	-	-	-	16,000
261-317-591400	Loan Payments	-	-	-	-	30,000
	Debt Service	**-**	**-**	**-**	**-**	**46,000**
317	**Grant Year 2017**	**(47)**	**(142)**	**(72,500)**	**(62,000)**	**52,655**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
261-318-511000	Rehab Activity & Delivery	-	-	-	500	-
261-318-511100	Demolition Activity & Delivery	-	-	110,000	-	-
	Contractual Services	**-**	**-**	**110,000**	**500**	**-**
318	**Grant Year 2018**	**-**	**-**	**(110,000)**	**(500)**	**-**
319	**Grant Year 2019**					
261-319-446100	Grant Income	55,281	-	-	161,065	-
261-319-446200	Countable Program Income	-	-	-	-	-
	Intergovernmental	**55,281**	**-**	**-**	**161,065**	**-**
261-319-511000	Rehab Activity & Delivery	5,000	-	-	-	-
261-319-511100	Demo Activity & Delivery	-	-	-	-	-
261-319-511200	Public Serv Activity/Delivery	-	2,685	-	-	-
261-319-511300	Public Facilities & Infra	20,750	-	-	-	-
261-319-511400	Fire Prevent Activity/Delivery	-	-	-	20,000	-
261-319-511500	Econ Development Assist	-	-	185,400	-	-
261-319-560100	Auditing Fees	-	-	3,000	-	-
	Contractual Services	**25,750**	**2,685**	**188,400**	**20,000**	**-**
319	**Grant Year 2019**	**29,531**	**(2,685)**	**(188,400)**	**141,065**	**-**
320	**Grant Year 2020**					
261-320-446100	Grant Income	60,294	51,036	-	-	-
	Intergovernmental	**60,294**	**51,036**	**-**	**-**	**-**
261-320-490101	Loan Interest	2,261	-	-	-	-
	Investment Earnings	**2,261**	**-**	**-**	**-**	**-**
261-320-499800	Miscellaneous Receipts	3,014	-	-	-	-
	Other Revenue	**3,014**	**-**	**-**	**-**	**-**
261-320-520400	Postage	6	14	-	-	-
	Supplies & Materials	**6**	**14**	**-**	**-**	**-**
261-320-511000	Rehab Activity & Delivery	8,200	-	-	-	-
261-320-511200	Public Serv Activity/Delivery	44,315	21,036	-	-	-
261-320-511300	Public Facilities & Infra	28,979	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
261-320-511400	Fire Prevent Activity/Delivery	-	111,858	-	10,376	-
	Contractual Services	**81,494**	**132,894**	**-**	**10,376**	**-**
320	**Grant Year 2020**	**(15,932)**	**(81,872)**	**-**	**(10,376)**	**-**
321	**Grant Year 2021**					
261-321-446100	Grant Income	375,204	238,944	-	-	-
	Intergovernmental	**375,204**	**238,944**	**-**	**-**	**-**
261-321-511600	Salary: All Personnel	4,032	-	-	-	-
261-321-515500	Vacation Pay	1,657	-	-	-	-
261-321-517000	OASDI - City Share 6.2%	345	-	-	-	-
261-321-517001	Medicare - City Share 1.45%	81	-	-	-	-
261-321-517401	IMRF	533	-	-	-	-
261-321-518000	Group Insurance	1,318	-	-	-	-
	Personnel	**7,965**	**-**	**-**	**-**	**-**
261-321-520400	Postage	1	-	-	-	-
	Supplies & Materials	**1**	**-**	**-**	**-**	**-**
261-321-511300	Public Facilities & Infra	375,204	-	-	-	-
	Contractual Services	**375,204**	**-**	**-**	**-**	**-**
261-321-591400	Loan Payments	-	248,000	-	-	-
	Debt Service	**-**	**248,000**	**-**	**-**	**-**
321	**Grant Year 2021**	**(7,965)**	**(9,056)**	**-**	**-**	**-**
322	**Grant Year 2022**					
261-322-446100	Grant Income	17,356	41,625	-	-	-
261-322-492100	Sec 108 Loan Proceeds	601,650	-	-	-	-
	Intergovernmental	**619,006**	**41,625**	**-**	**-**	**-**
261-322-490101	Loan Interest	18	0	-	-	-
	Investment Earnings	**18**	**0**	**-**	**-**	**-**
261-322-511600	Salary: All Personnel	42,102	62,784	-	-	-
261-322-515000	Overtime	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
261-322-515500	Vacation Pay	6,047	1,918	-	-	-
261-322-515501	Vacation Payout	-	-	-	-	-
261-322-515600	Holiday Pay	2,560	2,605	-	-	-
261-322-515800	Sick Pay	2,080	2,957	-	-	-
261-322-515801	Sick Payout	-	-	-	-	-
261-322-517000	OASDI - City Share 6.2%	3,195	4,206	-	-	-
261-322-517001	Medicare - City Share 1.45%	747	984	-	-	-
261-322-517401	IMRF	4,650	4,932	-	-	-
261-322-518300	Workers Compensation Insurance	-	-	-	-	-
	Personnel	**71,663**	**91,293**	**-**	**-**	**-**
261-322-519000	Staff Training & Education	375	550	1,500	-	-
	Training & Education	**375**	**550**	**1,500**	**-**	**-**
261-322-520200	Office Supplies	-	83	-	-	-
261-322-520400	Postage	67	-	100	1	-
261-322-556100	Gasoline/Diesel Fuel	-	-	-	-	-
	Supplies & Materials	**67**	**83**	**100**	**1**	**-**
261-322-511000	Rehab Activity & Delivery	-	95	-	-	-
261-322-511200	Public Serv Activity/Delivery	31,314	324,604	-	-	-
261-322-511300	Public Facilities & Infra	-	25,798	-	-	-
261-322-511400	Fire Preven Activity/Delivery	-	-	-	8,438	-
	Contractual Services	**48,309**	**350,496**	**500**	**8,438**	**-**
261-322-587100	Office Equip & Furniture	-	-	-	-	-
261-322-587500	Vehicles	596,022	-	-	-	-
	Capital Outlay	**596,022**	**-**	**-**	**-**	**-**
261-322-518700	Mileage	-	-	-	-	-
261-322-551000	Printing & Publications	115	-	-	-	-
261-322-554200	Meals & Lodging	-	-	-	-	-
261-322-590600	Bank Charges	15	-	-	-	-
261-322-599000	Miscellaneous Expenses	142	47	300	-	-
261-322-599801	Computer Software	2,400	-	5,000	6,000	-
261-322-599802	Computer Hardware	-	-	-	-	-
	Other Expenditures	**2,672**	**47**	**5,300**	**6,000**	**-**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
261-322-590400	Interest Paid	-	8,678	-	-	-
261-322-591400	Loan Payments	4,659	30,000	-	-	-
	Debt Service	**4,659**	**38,678**	**-**	**-**	**-**
322	**Grant Year 2022**	**(104,742)**	**(439,522)**	**(7,400)**	**(14,439)**	**-**
323	**Department**					
261-323-446100	Grant Income	-	489,376	475,000	350,652	-
261-323-446200	Countable Program Income	-	-	60,000	-	-
	Intergovernmental	**-**	**489,376**	**535,000**	**350,652**	**-**
261-323-511100	Demo Activity & Delivery	-	60,549	-	110,000	-
261-323-511300	Public Facilities & Infra	-	75,000	-	-	-
	Contractual Services	**-**	**135,549**	**-**	**110,000**	**-**
261-323-551000	Printing & Publication	-	210	500	528	-
261-323-590400	Interest Paid	-	19,613	30,000	30,000	-
261-323-599801	Computer Software	-	4,800	-	3,708	-
	Other Expenditures	**-**	**24,623**	**30,500**	**34,236**	**-**
261-323-591400	Loan Payments	-	-	31,000	30,000	-
	Debt Service	**-**	**-**	**31,000**	**30,000**	**-**
Revenue Total		**1,115,078**	**820,982**	**535,000**	**511,717**	**637,415**
Expense Total		**1,214,233**	**1,025,069**	**529,481**	**366,501**	**637,415**
Grand Total		**(99,155)**	**(204,087)**	**5,519**	**145,216**	**-**

Building Inspections

Nic Maquet, Director of Building & Development

Department Overview:

The Building Inspections Department is committed to providing highly professional service by ensuring commercial buildings and residential homes constructed, altered or maintained in the city meet adopted building codes. The City of Pekin currently operates under the 2015 version of the International Building Codes.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
100	**General Fund**							
793	**Inspections**							
	Fees/Charges For Service	3,261	4,675	5,200	5,108	14,500	9,300	179%
	Fines And Forfeitures	220	-	-	-	-	-	-
	Licenses And Permits	252,346	251,368	265,000	291,219	297,500	32,500	12%
	Other Revenue	43	116	-	176	300	300	100%
	Revenue	**255,870**	**256,159**	**270,200**	**296,503**	**312,300**	**42,100**	**16%**
	Personnel	179,290	254,758	409,409	347,156	504,906	95,498	23%
	Training & Education	153	1,121	5,000	4,000	5,000	-	0%
	Supplies & Materials	1,438	2,337	9,500	6,476	10,500	1,000	11%
	Contractual Services	119,713	100,326	133,260	75,787	121,000	(12,260)	-9%
	Capital Outlay	-	759	500	120	500	-	0%
	Other Expenditures	620	1,780	2,000	2,836	3,200	1,200	60%
	Expense	**301,214**	**361,082**	**559,669**	**436,376**	**645,106**	**85,438**	**15%**
Revenue Total		**255,870**	**256,159**	**270,200**	**296,503**	**312,300**	**42,100**	**16%**
Expense Total		**301,214**	**361,082**	**559,669**	**436,376**	**645,106**	**85,438**	**15%**
Grand Total		**(45,344)**	**(104,923)**	**(289,469)**	**(139,873)**	**(332,806)**	**(43,338)**	**15%**

Budget Narrative:

Building Department revenues increase by $32,100 (12%) in FY 2026. Revenue from electrical contractor's license is up through FY 2025 and we expect that trend to continue into next year. The revenue from sewer permits was previously collected in the sewer department. Given the nature of the permitting process, the revenue is more appropriate to be reflected where the work is being performed. While this is new revenue to the department, it is not new revenue to the City.

Building Department expenditures increase by $85,438 from FY 2025 to FY 2026. The most notable increase is in personnel, where there an additional employee added as an Assistant Director. This results in increases to the salary line and group insurance line items. The Department's retiree insurance increases by $9,570, this was not captured last year. The budget also includes $4,900 for stipends for the ZBA members in FY 2026.

Contractual services are decreasing from the prior year, most notably equipment rental costs decrease by $9,760 and dues and subscriptions decrease by $3,000.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100	General Fund					
793	**Inspections**					
100-793-427000	Plan Review Services	110	1,600	1,200	2,400	1,500
100-793-450701	Foreclosed Registry Fees	-	-	-	-	10,000
100-793-451400	Electrical Inspection Fee	3,556	3,146	4,000	2,000	3,000
100-793-451700	Property Cleanup Fees	(405)	(71)	-	708	-
	Fees/Charges For Service	**3,261**	**4,675**	**5,200**	**5,108**	**14,500**
100-793-463600	Code Violation Fines	220	-	-	-	-
	Fines And Forfeitures	**220**	**-**	**-**	**-**	**-**
100-793-420500	Hvac License	7,020	9,100	9,000	11,800	10,000
100-793-420800	Electrical Contractors License	11,950	11,450	11,000	21,050	20,000
100-793-420900	Sewer Contractors License	-	-	-	-	5,000
100-793-423000	Home Occupation License	1,110	1,105	1,500	1,500	1,500
100-793-425500	Hvac Permit	20,859	15,680	15,000	18,000	15,000
100-793-425600	House Movers Permit	-	-	-	-	-
100-793-425700	Special Use Permit	5,065	4,785	5,500	11,000	10,000
100-793-425800	Application Fee	90	845	1,000	2,888	2,000
100-793-426000	Electrical Permits	15,934	24,650	22,000	47,000	25,000
100-793-426100	Enterprise Zone Fee	35,724	100	5,000	547	2,000
100-793-426400	Building And Rezoning Permit	132,087	161,128	170,000	155,000	170,000
100-793-427200	Sewer Permits	-	-	-	-	12,000
100-793-451200	Plumbing Permits	22,508	22,525	25,000	22,434	25,000
	Licenses And Permits	**252,346**	**251,368**	**265,000**	**291,219**	**297,500**
100-793-490500	Lien File & Release Fees	260	91	-	-	-
100-793-498900	Non Sufficient Funds Fee	-	25	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-793-499800	Miscellaneous Receipts	(217)	-	-	136	300
100-793-499802	Cash Over/short	-	0	-	40	-
	Other Revenue	**43**	**116**	**-**	**176**	**300**
100-793-510100	Salary: Elected Officials-ZBA	-	-	-	-	4,900
100-793-511600	Salary: All Personnel	88,460	163,977	277,169	223,478	338,600
100-793-515000	Overtime	-	965	1,000	2,700	3,000
100-793-515500	Vacation Pay	-	2,958	11,845	8,575	-
100-793-515501	Vacation Payout	-	-	-	-	-
100-793-515600	Holiday Pay	3,461	6,161	11,845	7,654	-
100-793-515800	Sick Pay	1,154	2,707	7,107	3,324	-
100-793-515801	Sick Payout	-	-	-	-	-
100-793-517000	Oasdi/city Share 6.2%	5,542	10,603	19,094	14,753	21,650
100-793-517001	Medicare/city Share 1.45%	1,296	2,480	4,466	3,450	5,025
100-793-517401	IMRF	8,038	12,128	20,079	16,058	25,125
100-793-518000	Group Insurance	71,339	40,638	42,804	61,783	83,636
100-793-518001	Group Insurance - OPEB	-	12,141	-	-	9,570
100-793-518200	Unemployment Insurance	-	-	-	-	-
100-793-518300	Workers Comp Insurance	-	-	4,000	2,500	3,400
100-793-554300	Uniforms And Tools	-	-	10,000	2,882	10,000
100-793-559000	Medical Expense/supplies	-	-	-	-	-
	Personnel	**179,290**	**254,758**	**409,409**	**347,156**	**504,906**
100-793-519000	Training And Education	153	1,121	5,000	4,000	5,000
	Training & Education	**153**	**1,121**	**5,000**	**4,000**	**5,000**
100-793-520200	Office Supplies	454	982	1,500	500	1,500
100-793-520400	Postage	900	729	1,500	806	1,500
100-793-522000	Photographic Supplies	-	-	-	-	-
100-793-522400	General Supplies	84	-	500	1,700	1,500
100-793-529000	Equipment	-	-	-	-	-
100-793-556100	Gasoline/diesel Fuel	-	626	6,000	3,470	6,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
100-793-599802	Computer Hardware	-	-	-	-	-
	Supplies & Materials	**1,438**	**2,337**	**9,500**	**6,476**	**10,500**
100-793-518100	Liability Insurance Premiums	-	-	3,500	3,550	4,000
100-793-524000	Lease/rental Of Equipment	-	23,622	47,760	24,350	38,000
100-793-534000	Automotive Expense	56	235	5,000	2,565	5,000
100-793-534400	Equipment Repairs	-	-	-	-	-
100-793-536100	Property Cleanup Fees	1,130	5,448	-	-	-
100-793-538000	Maintenance Agreements	-	-	-	-	-
100-793-551600	Dues And Subscriptions	-	160	5,000	375	2,000
100-793-562500	Demolition	-	13,200	-	-	-
100-793-569000	Other Contractual Service	118,527	47,662	60,000	34,947	60,000
100-793-599801	Computer Software	-	10,000	12,000	10,000	12,000
	Contractual Services	**119,713**	**100,326**	**133,260**	**75,787**	**121,000**
100-793-587000	Machinery And Equipment	-	-	-	-	-
100-793-587100	Office Equipment & Furniture	-	759	500	120	500
100-793-587500	Vehicles	-	-	-	-	-
	Capital Outlay	**-**	**759**	**500**	**120**	**500**
100-793-518700	Mileage	-	-	-	-	200
100-793-551000	Printing And Publications	620	1,780	2,000	2,836	3,000
100-793-554200	Meals Lodging	-	-	-	-	-
100-793-599000	Miscellaneous	-	-	-	-	-
	Other Expenditures	**620**	**1,780**	**2,000**	**2,836**	**3,200**
Revenue Total		**255,870**	**256,159**	**270,200**	**296,503**	**312,300**
Expense Total		**301,214**	**361,082**	**559,669**	**436,376**	**645,106**
Grand Total		**(45,344)**	**(104,923)**	**(289,469)**	**(139,873)**	**(332,806)**

TIF – Central Business District

Josh Wray, Economic Development Director

Fund Overview:

The Central Business District TIF is a special revenue fund set up for the collection of incremental real estate taxes of properties within the district boundaries. State law governs how these funds can be utilized, generally for public improvements, private building renovations, and professional fees associated with each. The Central Business District TIF was established in 1986 and is set to expire in 2034 after having received two legislative extensions in the past.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
270	TIF CBD							
270	TIF CBD							
	Taxes	489,871	501,465	491,426	443,769	475,000	(16,426)	-3%
	Investment Earnings	3,956	486	500	12,500	7,500	7,000	1400%
	Revenue	**493,827**	**501,951**	**491,926**	**456,269**	**482,500**	**(9,426)**	**-2%**
	Personnel	37,724	11,598	30,336	29,345	29,795	(541)	-2%
	Contractual Services	133,407	130,289	380,843	267,085	222,700	(158,143)	-42%
	Capital Outlay	1,036,104	509,025	500,000	387,400	200,000	(300,000)	-60%
	Other Expenditures	117,561	120,242	117,942	105,600	123,901	5,959	5%
	Expense	**1,324,796**	**771,154**	**1,029,121**	**789,430**	**576,396**	**(452,725)**	**-44%**
Revenue Total		**493,827**	**501,951**	**491,926**	**456,269**	**482,500**	**(9,426)**	**-2%**
Expense Total		**1,324,796**	**771,154**	**1,029,121**	**789,430**	**576,396**	**(452,725)**	**-44%**
Grand Total		**(830,970)**	**(269,204)**	**(537,195)**	**(333,161)**	**(93,896)**	**443,299**	**-83%**

Budget Narrative:

After receiving assessment data from Tazewell County, staff estimates revenue to increase from $443,768 to $475,000 in FY26.

Expenses in this TIF fund are expected to decrease by $471,000 as the cash balance in this fund has been drawn down over the last few years leaving about $220,000 available for FY26. The proposed $130,000 deficit will spend most of this cash in another year of planned draw-down to contribute $200,000 to the next phase of Court Street reconstruction.

Development incentives are planned to decrease from $365,000 to $200,000, of which $105,000 is to fulfill prior obligations. $95,000 of "new" incentives are proposed, most of which is planned for an incentive package for a large downtown redevelopment project that staff has been working to bring in. As a reminder, all individual TIF incentives, no matter the amount, must be approved by City Council.

This TIF fund also includes $8,000 planned to contribute to the economic development marketing plan if approved by Council.

Finally, approximately 22% of the fund's expenses are to reimburse school districts 108 and 303 for TIF-eligible capital projects under their umbrella per intergovernmental agreement.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
270	TIF CBD					
270	**TIF CBD**					
270-270-410100	Real Estate Tax	489,871	501,465	491,426	443,769	475,000
270-270-411001	Tif Sales Tax/city	-	-	-	-	-
270-270-411002	Tif Tax Allocation / State	-	-	-	-	-
	Taxes	**489,871**	**501,465**	**491,426**	**443,769**	**475,000**
270-270-490100	Interest Earnings	3,956	486	500	12,500	7,500
270-270-491900	Incr/decr Investment Valu	-	-	-	-	-
	Investment Earnings	**3,956**	**486**	**500**	**12,500**	**7,500**
270-270-511600	Salary: All Personnel	20,702	7,207	21,291	900	-
270-270-511601	Admin Cost Allocation	-	-	-	18,640	21,600
270-270-515000	Overtime	-	-	-	-	-
270-270-515500	Vacation Pay	3,056	1,044	1,395	825	-
270-270-515501	Vacation Payout	-	-	-	-	-
270-270-515600	Holiday Pay	162	320	930	760	-
270-270-515800	Sick Pay	7	95	558	300	-
270-270-515801	Sick Payout	-	-	-	-	-
270-270-517000	Oasdi/city Share 6.2%	795	517	1,499	1,335	1,350
270-270-517001	Medicare/city Share 1.45%	341	118	351	325	325
270-270-517400	Imrf	-	-	-	-	-
270-270-517401	IMRF	2,187	1,110	1,576	1,460	1,575
270-270-518000	Group Insurance	10,474	1,187	2,738	4,800	4,945
270-270-518300	Workers Comp Insurance	-	-	-	-	-
	Personnel	**37,724**	**11,598**	**30,336**	**29,345**	**29,795**
270-270-560100	Auditing Fees	-	1,750	3,500	3,500	3,850

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
270-270-560500	Consulting Services	15,555	51,017	10,843	5,850	9,080
270-270-560600	Corporate Counsel Fees	-	-	-	-	-
270-270-561000	Legal Fees	-	24,000	-	-	-
270-270-561200	Engineering Fees	42,852	-	-	-	-
270-270-562500	Demolition	-	-	-	-	-
270-270-562501	Asbestos Removal	-	-	-	-	-
270-270-569000	Other Contractual Service	-	3,522	1,500	7,850	9,770
270-270-569001	Street Maintenance	-	-	-	-	-
270-270-583000	Tif Facade Grant/Loan	-	-	-	-	-
270-270-583100	Tif Inerior Loan	-	-	-	-	-
270-270-591200	Developer Agreement Payments	75,000	50,000	365,000	249,885	200,000
	Contractual Services	**133,407**	**130,289**	**380,843**	**267,085**	**222,700**
270-270-580200	Purchase Of Property	-	-	-	-	-
270-270-580201	Land Improvements	-	-	-	-	-
270-270-580400	Building Purchase/constru	-	-	-	-	-
270-270-580500	Street Construction	-	-	-	-	-
270-270-580600	Sewer Construction	-	-	-	-	-
270-270-584000	Construction	-	-	-	-	-
270-270-584009	General Public Improvements	1,036,104	509,025	500,000	387,400	200,000
270-270-599998	Capital Set Aside	-	-	-	-	-
	Capital Outlay	**1,036,104**	**509,025**	**500,000**	**387,400**	**200,000**
270-270-565300	School Distr Tax Reimbursement	117,561	120,242	117,942	105,600	123,901
	Other Expenditures	**117,561**	**120,242**	**117,942**	**105,600**	**123,901**
Revenue Total		**493,827**	**501,951**	**491,926**	**456,269**	**482,500**
Expense Total		**1,324,796**	**771,154**	**1,029,121**	**789,430**	**576,396**
Grand Total		**(830,970)**	**(269,204)**	**(537,195)**	**(333,161)**	**(93,896)**

TIF – Southern Industrial Park

Josh Wray, Economic Development Director

Fund Overview :

The Southern Industrial Park TIF is a special revenue fund set up for the collection of incremental real estate taxes of properties within the district boundaries. State law governs how these funds can be utilized, generally for public improvements, land development costs, private building renovations, and professional fees associated with each. The Southern Industrial Park TIF was established in 2012 and is set to expire in 2035.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
273	**TIF SIPCA**							
273	**Tif SIPCA**							
	Taxes	185,057	233,593	363,037	363,570	500,000	136,963	38%
	Investment Earnings	1,340	328	1,020	30,000	30,000	28,980	2841%
	Other Revenue	261,000	-	-	-	-	-	-
	Revenue	**447,397**	**233,921**	**364,057**	**393,570**	**530,000**	**165,943**	**46%**
	Personnel	20,359	8,409	30,336	32,015	40,265	9,929	33%
	Contractual Services	14,544	19,576	323,188	73,649	372,754	49,566	15%
	Capital Outlay	373,696	-	356,041	106,041	470,000	113,959	32%
	Other Expenditures	2,869	65,691	90,759	90,893	130,292	39,533	44%
	Expense	**411,468**	**93,676**	**800,324**	**302,598**	**1,013,311**	**212,987**	**27%**
Revenue Total		**447,397**	**233,921**	**364,057**	**393,570**	**530,000**	**165,943**	**46%**
Expense Total		**411,468**	**93,676**	**800,324**	**302,598**	**1,013,311**	**212,987**	**27%**
Grand Total		**35,929**	**140,245**	**(436,267)**	**90,972**	**(483,311)**	**(47,044)**	**11%**

Budget Narrative:

After receiving assessment data from Tazewell County, staff estimates revenue to increase from $363,570 to $500,000 in FY26.

The 15% increase in contractual services takes back some of this reduction to pay for additional engineering costs associated with environmental studies, surveys, plats, etc.

Development incentives are reduced from $260,100 to $106,000 simply to cut costs. $100,000 of that amount is planned for starting the residential renovation program if that policy is approved by Council.

This budget also contemplates spending $50,000 towards demolition of heavily-dilapidated structures the City has acquired. This has been done with CDBG funds in the past, but the administrative requirements will be much less burdensome using TIF dollars.

Finally, approximately 25% of the fund's expenses are budgeted for a surplus declaration that is sent back to the County for disbursement to all the other taxing bodies per intergovernmental agreement.

Line - Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
273	TIF SIPCA					
273	**Tif SIPCA**					
273-273-410100	Real Estate Tax	185,057	233,593	363,037	363,570	500,000
273-273-411002	Tif Tax Allocation/State	-	-	-	-	-
	Taxes	**185,057**	**233,593**	**363,037**	**363,570**	**500,000**
273-273-490100	Interest Earnings	1,340	328	1,020	30,000	30,000
	Investment Earnings	**1,340**	**328**	**1,020**	**30,000**	**30,000**
273-273-494100	Property Damage Reimbursement	261,000	-	-	-	-
	Other Revenue	**261,000**	**-**	**-**	**-**	**-**
273-273-511600	Salary: All Personnel	11,315	5,254	21,291	3,000	-
273-273-511601	Admin Cost Allocation	-	-	-	18,630	30,295
273-273-515000	Overtime	-	-	-	-	-
273-273-515500	Vacation Pay	1,578	742	1,395	975	-
273-273-515501	Vacation Payout	-	-	-	-	-
273-273-515600	Holiday Pay	119	237	930	850	-
273-273-515800	Sick Pay	7	69	558	300	-
273-273-515801	Sick Payout	-	-	-	-	-
273-273-517000	Oasdi/city share 6.2%	461	377	1,499	1,280	1,880
273-273-517001	Medicare/city share 1.45%	186	86	351	300	450
273-273-517400	IMRF	-	-	-	-	-
273-273-517401	IMRF	1,185	776	1,576	1,400	2,200
273-273-518000	Group Insurance	5,509	870	2,738	5,280	5,440
	Personnel	**20,359**	**8,409**	**30,336**	**32,015**	**40,265**
273-273-511100	Demo Activity & Delivery	-	-	-	-	50,000
273-273-560100	Auditing Fees	-	1,750	3,500	3,500	3,850

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
273-273-560500	Consulting Services	4,445	5,379	8,088	4,200	8,500
273-273-561200	Engineering	-	-	50,000	50,000	200,000
273-273-569000	Other Contractual Service	-	2,348	1,500	5,850	4,404
273-273-591200	Developer Agreement Payments	10,099	10,099	260,100	10,099	106,000
	Contractual Services	**14,544**	**19,576**	**323,188**	**73,649**	**372,754**
273-273-580200	Land Purchase	-	-	-	-	20,000
273-273-584009	General Public Improvements	373,696	-	356,041	106,041	450,000
	Capital Outlay	**373,696**	**-**	**356,041**	**106,041**	**470,000**
273-273-551000	Printing And Publications	-	-	-	-	5,000
273-273-565300	School Distr Tax Reimbursement	-	-	-	-	-
273-273-565400	Surplus Declaration	-	58,345	90,759	90,893	125,292
273-273-590300	Real Estate Tax Expense	2,869	7,346	-	-	-
273-273-599000	Miscellaneous	-	-	-	-	-
	Other Expenditures	**2,869**	**65,691**	**90,759**	**90,893**	**130,292**
Revenue Total		**447,397**	**233,921**	**364,057**	**393,570**	**530,000**
Expense Total		**411,468**	**93,676**	**800,324**	**302,598**	**1,013,311**
Grand Total		**35,929**	**140,245**	**(436,267)**	**90,972**	**(483,311)**

TIF – Court Street

Josh Wray, Economic Development Director

Fund Overview :

The Court Street TIF is a special revenue fund set up for the collection of incremental real estate taxes of properties within the district boundaries. State law governs how these funds can be utilized, generally for public improvements, land development costs, private building renovations, and professional fees associated with each. The Court Street TIF was established in 2021 and is set to expire in 2044.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
275	TIF Court Street							
275	TIF Court Street							
	Taxes	164,800	637,085	1,257,796	1,250,627	1,900,000	642,204	51%
	Investment Earnings	-	85	-	15,070	15,000	15,000	100%
	Revenue	**164,800**	**637,170**	**1,257,796**	**1,265,697**	**1,915,000**	657,204	52%
	Personnel	-	9,118	19,868	29,030	29,645	9,777	49%
	Contractual Services	81,243	254,782	469,678	616,345	423,720	(45,958)	-10%
	Capital Outlay	100,700	32,971	500,000	-	1,575,000	1,075,000	215%
	Other Expenditures	23,881	95,496	188,670	188,670	291,225	102,555	54%
	Expense	**205,824**	**392,368**	**1,178,216**	**834,045**	**2,319,590**	**1,141,374**	**97%**
275	TIF Court Street	**(41,024)**	**244,802**	**79,580**	**431,652**	**(404,590)**	**(484,170)**	**-608%**
Revenue Total		**164,800**	**637,170**	**1,257,796**	**1,265,697**	**1,915,000**	**657,204**	**52%**
Expense Total		**205,824**	**392,368**	**1,178,216**	**834,045**	**2,319,590**	**1,141,374**	**97%**
Grand Total		**(41,024)**	**244,802**	**79,580**	**431,652**	**(404,590)**	**(484,170)**	**-608%**

Budget Narrative:

After receiving assessment data from Tazewell County, staff estimates revenue to increase from $1,250,627 to $1,900,000 in FY26.

This TIF fund currently holds over $450,000 in cash, and this budget shows a strategic draw down on those funds of $484,170. Included in that deficit is $1,325,000 of public improvements including contribution to Court Street reconstruction, downtown sidewalks, fire station repairs, and Veterans Drive extension engineering.

While the contractual services budget category is decreasing by over $45,000 overall, the developer incentives portion of that is increasing from $140,000 to $239,115. This increase is largely due to (1) roll-over of unspent project funds in FY25 and (2) the new residential construction incentives (tax rebates) that the City has approved with six new homes being accounted for in this budget. $125,000 would be available in this portion of the budget for new incentives, which staff plans to bring forward partially for a business-in-need program as well as continuing the competitive building improvement program.

Finally, approximately 14% of the fund's expenses are to reimburse school districts 108, 303, and 102 (North Pekin) for TIF-eligible capital projects.

Line - Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
275	TIF Court Street					
275	**TIF Court Street**					
275-275-410100	Real Estate Taxes	164,800	637,085	1,257,796	1,250,627	1,900,000
	Taxes	**164,800**	**637,085**	**1,257,796**	**1,250,627**	**1,900,000**
275-275-490100	Interest Earnings	-	85	-	15,070	15,000
	Investment Earnings	**-**	**85**	**-**	**15,070**	**15,000**
275-275-511600	Salary: All Personnel	-	5,120	14,544	589	-
275-275-511601	Admin Cost Allocation	-	-	-	18,310	21,500
275-275-515500	Vacation Pay	-	883	839	1,084	-
275-275-515501	Vacation Payout	-	-	-	-	-
275-275-515600	Holiday Pay	-	353	559	1,048	-
275-275-515800	Sick Pay	-	118	336	207	-
275-275-515801	Sick Payout	-	-	-	-	-
275-275-517000	Oasdi/city share 6.2%	-	409	902	1,283	1,333
275-275-517001	Medicare/city share 1.45%	-	92	211	302	312
275-275-517400	Imrf	-	-	-	-	-
275-275-517401	IMRF	-	923	948	1,414	1,560
275-275-518000	Group Insurance	-	1,221	1,529	4,793	4,940
	Personnel	**-**	**9,118**	**19,868**	**29,030**	**29,645**
275-275-560100	Auditing Fees	-	-	3,500	3,500	3,850
275-275-560500	Consulting Services	10,667	11,458	15,678	10,000	14,100
275-275-561200	Engineering Fees	-	-	309,000	481,860	150,000
275-275-569000	Other Contractual Service	-	2,371	1,500	2,850	1,770
275-275-591200	Developer Agreement Payments	70,576	240,954	140,000	118,135	254,000
	Contractual Services	**81,243**	**254,782**	**469,678**	**616,345**	**423,720**
275-275-584009	General Public Improvements	100,700	32,971	500,000	-	1,575,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Capital Outlay	**100,700**	**32,971**	**500,000**	**-**	**1,575,000**
275-275-565300	School Distr Tax Reimbursement	23,881	95,476	188,670	188,670	291,225
275-275-565400	Surplus Declaration	-	-	-	-	-
275-275-590400	Interest Paid	-	21	-	-	-
275-275-599000	Miscellaneous	-	-	-	-	-
	Other Expenditures	**23,881**	**95,496**	**188,670**	**188,670**	**291,225**
Revenue Total		**164,800**	**637,170**	**1,257,796**	**1,265,697**	**1,915,000**
Expense Total		**205,824**	**392,368**	**1,178,216**	**834,045**	**2,319,590**
Grand Total		**(41,024)**	**244,802**	**79,580**	**431,652**	**(404,590)**

TIF – East Residential

Josh Wray, Economic Development Director

Fund Overview :

The East Residential TIF is a special revenue fund set up for the collection of incremental real estate taxes of properties within the district boundaries. State law governs how these funds can be utilized, generally for public improvements, land development costs, private building renovations, and professional fees associated with each. The East Residential TIF was established in 2023 and is set to expire in 2046.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
271	**East Residential TIF**							
271	**East Residential TIF**							
	Taxes	-	-	182,007	180,382	300,000	117,993	65%
	Investment Earnings	-	-	-	3,000	3,000	3,000	100%
	Revenue	-	-	**182,007**	**183,382**	**303,000**	**120,993**	**66%**
	Personnel	-	-	5,423	5,881	2,958	(2,465)	-45%
	Contractual Services	-	4,940	33,291	33,292	105,040	71,749	216%
	Capital Outlay	-	-	50,000	-	50,000	-	0%
	Other Expenditures	-	-	27,301	27,301	47,006	19,705	72%
	Debt Service	-	-	-	3	-	-	-
	Expense	-	**4,940**	**116,015**	**66,477**	**205,004**	**88,989**	**77%**
Revenue Total		-	-	**182,007**	**183,382**	**303,000**	**120,993**	**66%**
Expense Total		-	**4,940**	**116,015**	**66,477**	**205,004**	**88,989**	**77%**
Grand Total		-	**(4,940)**	**65,992**	**116,905**	**97,996**	**32,004**	**48%**

Budget Narrative:

The East Residential TIF is expected to grow in revenues and expenses in its second budget year. After receiving assessment data from Tazewell County, staff estimates revenue to increase from $180,382 to $300,000 in FY26.

The reasoning for the 60% increase in expenses is two-fold. First, staff was very conservative in FY25; being it was the first year for this TIF fund, we did not want to overspend with no cash balance to cover overages, so a $65,000 surplus was planned. Second, staff has budgeted for the developer payments (tax rebates) the City has approved over the last year to incentivize new residential construction. Three new homes and the McKinley Apartments are included in these expected payments.

This proposed budget again includes $50,000 in general public improvements to contribute to the several capital projects contemplated in the City's overall budget as well as $47,006 to be disbursed to school districts 108, 303, and 102 (North Pekin) for reimbursement of TIF-eligible capital projects.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
271	East Residential TIF					
271	**East Residential TIF**					
271-271-410100	Real Estate Tax	-	-	182,007	180,382	300,000
271-271-411001	Tif Sales Tax/city	-	-	-	-	-
271-271-411002	Tif Tax Allocation / State	-	-	-	-	-
	Taxes	**-**	**-**	**182,007**	**180,382**	**300,000**
271-271-490100	Interest Earnings	-	-	-	3,000	3,000
271-271-491900	Incr/decr Investment Valu	-	-	-	-	-
	Investment Earnings	**-**	**-**	**-**	**3,000**	**3,000**
271-271-511600	Salary: All Personnel	-	-	3,969	-	-
271-271-511601	Admin Cost Allocation	-	-	-	4,116	1,860
271-271-515000	Overtime	-	-	-	-	-
271-271-515500	Vacation Pay	-	-	260	150	-
271-271-515501	Vacation Payout	-	-	-	-	-
271-271-515600	Holiday Pay	-	-	173	160	-
271-271-515800	Sick Pay	-	-	104	50	-
271-271-515801	Sick Payout	-	-	-	-	-
271-271-517000	Oasdi/city Share 6.2%	-	-	279	270	120
271-271-517001	Medicare/city Share 1.45%	-	-	65	65	28
271-271-517400	Imrf	-	-	-	-	-
271-271-517401	IMRF	-	-	294	290	140
271-271-518000	Group Insurance	-	-	279	780	810
271-271-518300	Workers Comp Insurance	-	-	-	-	-
	Personnel	**-**	**-**	**5,423**	**5,881**	**2,958**
271-271-560500	Consulting Services	-	4,940	13,840	12,490	14,195

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
271-271-569000	Other Contractual Service	-	-	1,500	2,850	1,845
271-271-583000	Tif Facade Grant/Loan	-	-	-	-	-
271-271-583100	Tif Inerior Loan	-	-	-	-	-
271-271-591200	Developer Agreement Payments	-	-	17,951	17,952	89,000
	Contractual Services	**-**	**4,940**	**33,291**	**33,292**	**105,040**
271-271-584009	General Public Improvements	-	-	50,000	-	50,000
	Capital Outlay	**-**	**-**	**50,000**	**-**	**50,000**
271-271-565300	School Distr Tax Reimbursement	-	-	27,301	27,301	47,006
	Other Expenditures	**-**	**-**	**27,301**	**27,301**	**47,006**
271-271-590400	Interest Paid	-	-	-	3	-
	Debt Service	**-**	**-**	**-**	**3**	**-**
Revenue Total		**-**	**-**	**182,007**	**183,382**	**303,000**
Expense Total		**-**	**4,940**	**116,015**	**66,477**	**205,004**
Grand Total		**-**	**(4,940)**	**65,992**	**116,905**	**97,996**

TIF - South Residential

Josh Wray, Economic Development Director

Fund Overview :

The South Residential TIF is a special revenue fund set up for the collection of incremental real estate taxes of properties within the district boundaries. State law governs how these funds can be utilized, generally for public improvements, land development costs, private building renovations, and professional fees associated with each. The South Residential TIF was established in 2023 and is set to expire in 2046.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
272	**South Residential TIF**							
272	**South Residential TIF**							
	Taxes	-	-	256,981	250,703	400,000	143,019	56%
	Investment Earnings	-	-	-	4,000	4,000	4,000	100%
	Revenue	-	-	**256,981**	**254,703**	**404,000**	147,019	57%
	Personnel	-	-	5,423	6,598	3,075	(2,348)	-43%
	Contractual Services	-	4,696	15,340	12,270	43,700	28,360	185%
	Capital Outlay	-	-	50,000	50,000	100,000	50,000	100%
	Other Expenditures	-	-	38,547	37,605	66,116	27,569	72%
	Debt Service	-	-	-	3	-	-	-
	Expense	-	**4,696**	**109,310**	**106,476**	**212,891**	**103,581**	**95%**
Revenue Total		-	-	**256,981**	**254,703**	**404,000**	**147,019**	**57%**
Expense Total		-	**4,696**	**109,310**	**106,476**	**212,891**	**103,581**	**95%**
Grand Total		-	**(4,696)**	**147,671**	**148,227**	**191,109**	**43,438**	**29%**

Budget Narrative:

The South Residential TIF is expected to grow in revenues and expenses in its second budget year. After receiving assessment data from Tazewell County, staff estimates revenue to increase from $250,703 to $400,000 in FY26.

The reasoning for the 69% increase in expenses is three-fold. First, staff was very conservative in FY25; being it was the first year for this TIF fund, we did not want to overspend with no cash balance to cover overages, so a $147,671 surplus was planned. Second, staff has budgeted for the developer payments (tax rebates) the City has approved over the last year to incentivize new residential construction. Two new homes are included in these expected payments. Third, the proposed budget includes an increase from $50,000 to $100,000 for general public improvements to contribute to the several capital projects contemplated in the City's overall budget.

Expenses also include $66,116 to be disbursed to school districts 108, 303, and 98 (Rankin) for reimbursement of TIF-eligible capital projects.

Line - Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
272	South Residential TIF					
272	**South Residential TIF**					
272-272-410100	Real Estate Tax	-	-	256,981	250,703	400,000
	Taxes	**-**	**-**	**256,981**	**250,703**	**400,000**
272-272-490100	Interest Earnings	-	-	-	4,000	4,000
272-272-491900	Incr/decr Investment Valu	-	-	-	-	-
	Investment Earnings	**-**	**-**	**-**	**4,000**	**4,000**
272-272-511600	Salary: All Personnel	-	-	3,969	-	-
272-272-511601	Admin Cost Allocation	-	-	-	4,118	950
272-272-515000	Overtime	-	-	-	-	-
272-272-515500	Vacation Pay	-	-	260	390	-
272-272-515501	Vacation Payout	-	-	-	-	-
272-272-515600	Holiday Pay	-	-	173	160	-
272-272-515800	Sick Pay	-	-	104	265	-
272-272-515801	Sick Payout	-	-	-	-	-
272-272-517000	Oasdi/city Share 6.2%	-	-	279	265	65
272-272-517001	Medicare/city Share 1.45%	-	-	65	160	20
272-272-517400	Imrf	-	-	-	-	-
272-272-517401	IMRF	-	-	294	265	1,020
272-272-518000	Group Insurance	-	-	279	975	1,020
272-272-518300	Workers Comp Insurance	-	-	-	-	-
	Personnel	**-**	**-**	**5,423**	**6,598**	**3,075**
272-272-560100	Auditing Fees	-	-	-	-	3,850
272-272-560500	Consulting Services	-	4,696	13,840	9,000	15,000
272-272-569000	Other Contractual Service	-	-	1,500	3,270	1,850
272-272-591200	Developer Agreement Payments	-	-	-	-	23,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Contractual Services	**-**	**4,696**	**15,340**	**12,270**	**43,700**
272-272-580200	Purchase Of Property	-	-	-	-	-
272-272-580201	Land Improvements	-	-	-	-	-
272-272-580400	Building Purchase/constru	-	-	-	-	-
272-272-580500	Street Construction	-	-	-	-	-
272-272-580600	Sewer Construction	-	-	-	-	-
272-272-584000	Construction	-	-	-	-	-
272-272-584009	General Public Improvements	-	-	50,000	50,000	100,000
	Capital Outlay	**-**	**-**	**50,000**	**50,000**	**100,000**
272-272-565300	School Distr Tax Reimbursement	-	-	38,547	37,605	66,116
272-272-573100	Facade Grants	-	-	-	-	-
272-272-599000	Miscellaneous	-	-	-	-	-
	Other Expenditures	**-**	**-**	**38,547**	**37,605**	**66,116**
272-272-590400	Interest Paid	-	-	-	3	-
	Debt Service	**-**	**-**	**-**	**3**	**-**
Revenue Total		**-**	**-**	**256,981**	**254,703**	**404,000**
Expense Total		**-**	**4,696**	**109,310**	**106,476**	**212,891**
Grand Total		**-**	**(4,696)**	**147,671**	**148,227**	**191,109**

Business Development District

Josh Wray, Economic Development Director

Fund Overview :

The Business Development District (BDD) is a special revenue fund set up for the collection of a 1% sales tax and a 1% hotel tax from businesses within the district boundaries. State law governs how these funds can be utilized, generally for public improvements, land development costs, private building construction and renovations, and professional fees associated with each. The BDD is very similar to a TIF district in how it is created and utilized, but it has a different revenue source and allows for new vertical construction of private buildings. The BDD was established in 2020 and is set to expire in 2043.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
277	BDD (#1)							
277	BDD (#1)							
	Taxes	3,342,643	3,394,476	3,417,000	3,365,317	3,450,000	33,000	1%
	Investment Earnings	-	1,921	1,000	200,000	151,250	150,250	15025%
	Other Revenue	-	-	-	-	85,955	85,955	100%
	Revenue	**3,342,643**	**8,895,122**	**3,418,000**	**3,565,317**	**3,687,205**	269,205	8%
	Personnel	-	24,553	30,441	29,330	31,880	1,439	5%
	Contractual Services	31,874	2,507,567	2,564,837	2,507,001	307,820	(2,257,017)	-88%
	Capital Outlay	1,240,604	3,668,217	6,923,110	4,814,741	3,280,000	(3,643,110)	-53%
	Other Expenditures	-	598	295,767	290,767	1,481,500	1,185,733	401%
	Debt Service	-	-	160,972	160,972	170,255	9,283	6%
	Expense	**1,272,478**	**6,200,934**	**9,975,127**	**7,802,811**	**5,271,455**	**(4,703,672)**	**-47%**
Revenue Total		**3,342,643**	**8,895,122**	**3,418,000**	**3,565,317**	**3,687,205**	**269,205**	**8%**
Expense Total		**1,272,478**	**6,200,934**	**9,975,127**	**7,802,811**	**5,271,455**	**(4,703,672)**	**-47%**
Grand Total		**2,070,165**	**2,694,188**	**(6,557,127)**	**(4,237,494)**	**(1,584,250)**	**4,972,877**	**-76%**

Budget Narrative:

This budget shows a mild 1% revenue increase in year-over-year budget, but revenues are projected to end lower than FY25 budget, so staff did not want to overestimate again. With the Cullinan Properties development brining three new retailers online in fall 2025, the uptick from FY25 projected revenue is reasonable, and the sales tax revenue should continue to climb in FY27. Along with that, we expect additional revenue to come from the new Cullinan loan payments to be paid to the BDD Fund in FY26.

The BDD Fund's cash is projected to be about $2.5 million at the end of the current fiscal year, so a strategic draw down in cash is proposed in this budget. However, overall expenses in the BDD Fund are still expected to be down 46% for two main reasons. Firstly, the final tranche of the Cullinan loan of $2.5 million is expected to be expensed in FY25 as planned, and no similar expense will be in FY26 – development incentives has dropped significantly to $200,000. Second, capital outlay is also decreased significantly after the draw down of funds in FY25, although, spending on Court Street reconstruction and other capital projects continues to be a focus of this fund.

This fund also pays the debt for the $5.5 million Derby Street construction loan, which totals just over $450,000 annually. Depending on which project Councils ultimately decides to move forward with, some of the dollars budgeted for general public improvements may need to be moved to additional debt service should the City need to finance those projects similar to the first phase of Derby Street.

The large increase to the Other Contractual Services line item is twofold. First, it includes $47,000 to help fund the complete comprehensive economic development marketing plan, which is a BDD-eligible expense as long as we include marketing of available properties in the plan. Second, it includes $50,000 to start a 3-year contract with Retail Strategies, subject to Council approval, to proactively market available sites directly to their national retail contacts. The average McDonalds does $2.7M of annual sales, which would equate to $155,250 in tax revenue to the City, so adding one similar restaurant would cause over 50% return to this investment in the first year alone.

One special note should be made concerning the large increase in the other expenditures budget category. This increase is due to adding $1.2 million to a contingency line item planned for the reasonable chance that the City must emergency demolish the Motel 6 property due to a fire or structural collapse.

Line - Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
277	BDD (#1)					
277	**BDD (#1)**					
277-277-411006	BDD Sales Taxes	3,294,380	3,338,175	3,366,000	3,314,317	3,400,000
277-277-411007	BDD Hotel/Motel Taxes	48,263	56,301	51,000	51,000	50,000
	Taxes	**3,342,643**	**3,394,476**	**3,417,000**	**3,365,317**	**3,450,000**
277-277-490100	Interest Earnings	-	1,921	1,000	200,000	20,000
277-277-490101	Loan Interest	-	-	-	-	131,250
	Investment Earnings	**-**	**1,921**	**1,000**	**200,000**	**151,250**
277-277-490102	Loan Repayment	-	-	-	-	85,955
	Other Revenue	**-**	**-**	**-**	**-**	**85,955**
277-277-492100	Loan Proceeds	-	5,498,725	-	-	-
	Debt Proceeds	**-**	**5,498,725**	**-**	**-**	**-**
277-277-511600	Salary: All Personnel	-	14,218	21,288	1,635	-
277-277-511601	Admin Cost Allocation	-	-	-	17,850	23,400
277-277-515500	Vacation Pay	-	2,451	1,394	800	-
277-277-515501	Vacation Payout	-	-	-	-	-
277-277-515600	Holiday Pay	-	981	930	775	-
277-277-515800	Sick Pay	-	327	558	300	-
277-277-515801	Sick Payout	-	-	-	-	-
277-277-517000	Oasdi/city share 6.2%	-	1,136	1,499	1,350	1,460
277-277-517001	Medicare/city share 1.45%	-	255	350	350	350
277-277-517400	Imrf	-	-	-	-	-
277-277-517401	IMRF	-	1,795	1,576	1,445	1,700
277-277-518000	Group Insurance	-	3,390	2,846	4,825	4,970
	Personnel	**-**	**24,553**	**30,441**	**29,330**	**31,880**
277-277-560100	Auditing Fees	-	-	3,500	3,500	-
277-277-560500	Consulting Services	21,874	4,728	9,837	1,001	9,050
277-277-569000	Other Contractual Services	-	2,839	1,500	2,500	98,770
277-277-591200	Developer Agreement Payments	10,000	2,500,000	2,550,000	2,500,000	200,000
277-277-591300	Developer Applied Credit	-	-	-	-	-
	Contractual Services	**31,874**	**2,507,567**	**2,564,837**	**2,507,001**	**307,820**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
277-277-580200	Land Purchase	275,538	-	-	-	-
277-277-584000	Construction	-	-	-	-	-
277-277-584009	General Public Improvements	965,066	3,668,217	6,923,110	4,814,741	3,280,000
	Capital Outlay	**1,240,604**	**3,668,217**	**6,923,110**	**4,814,741**	**3,280,000**
277-277-590400	Interest Paid	-	598	290,767	290,767	281,500
277-277-599000	Miscellaneous	-	-	5,000	-	-
277-277-599999	Contingency (Demolition)	-	-	-	-	1,200,000
	Other Expenditures	**-**	**598**	**295,767**	**290,767**	**1,481,500**
277-277-591000	Principal Retired	-	-	-	-	170,255
277-277-591400	Loan Payments	-	-	160,972	160,972	-
	Debt Service	**-**	**-**	**160,972**	**160,972**	**170,255**
Revenue Total		**3,342,643**	**8,895,122**	**3,418,000**	**3,565,317**	**3,687,205**
Expense Total		**1,272,478**	**6,200,934**	**9,975,127**	**7,802,811**	**5,271,455**
Grand Total		**2,070,165**	**2,694,188**	**(6,557,127)**	**(4,237,494)**	**(1,584,250)**

Tourism

Josh Wray, Economic Development Director

Fund Overview:

The Tourism Fund is a special revenue fund that receives the city-wide 6% hotel tax of approximately $300,000 annually. These dollars are regulated by State law and City ordinance to be used for the promotion of tourism and conventions within the city or to attract overnight non-resident visitors to the City. The use of these dollars is heavily guided by the Pekin Tourism Committee, and their recommendations are incorporated in the draft budget below.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
208	Tourism							
208	Tourism							
	Taxes	330,812	337,805	375,000	325,000	300,000	(75,000)	-20%
	Fines And Forfeitures	4,286	229	750	-	-	(750)	-100%
	Investment Earnings	604	250	350	23,000	15,000	14,650	4186%
	Other Revenue	-	5,475	2,500	17,500	-	(2,500)	-100%
	Revenue	**335,702**	**343,759**	**378,600**	**365,500**	**315,000**	**(63,600)**	**-17%**
	Personnel	22,515	15,954	21,792	26,670	31,930	10,138	47%
	Supplies & Materials	1	8,957	66,000	52,000	70,000	4,000	6%
	Contractual Services	124,250	117,778	117,500	83,000	215,190	97,690	83%
	Capital Outlay	-	-	30,000	-	150,000	120,000	400%
	Other Expenditures	53,501	36,641	63,750	74,250	59,750	(4,000)	-6%
	Expense	**200,268**	**179,330**	**299,042**	**235,920**	**526,870**	**227,828**	**76%**
Revenue Total		**335,702**	**343,759**	**378,600**	**365,500**	**315,000**	**(63,600)**	**-17%**
Expense Total		**200,268**	**179,330**	**299,042**	**235,920**	**526,870**	**227,828**	**76%**
Grand Total		**135,434**	**164,429**	**79,558**	**129,580**	**(211,870)**	**(291,428)**	**-366%**

Budget Narrative:

Tourism budget revenues are decreasing by $75,000 from the FY25 budget to the FY26 proposed budget due to a lower expectation in hotel stays after talking with the local hoteliers. The lack of a major event venue has been repeatedly cited as the cause for the decline in stays.

Expenses are expected to rise by 76% or $227,828 in a strategic draw down of funds. In the last several years, the Tourism Fund has realized a surplus and currently has over $500,000 in unrestricted cash, so the Tourism Committee would like to fund some larger projects in FY26. The proposed fund deficit of $211,870 includes $150,000 of one-time projects. These projects are yet to be determined as several options are available, but the Committee's highest priorities have been replacing City entrance signs, fixing-up the riverfront area, and adding an all-season speaker system downtown. The Committee would also like to open these dollars up for potential capital projects at the hotels in town.

The other large increase, in Contractual Services, is largely due to an increase in Other Contractual Services to fund additional landscaping services in the downtown area as well as (tentatively) a feasibility study for an event center that could host banquets, weddings and receptions, conference meetings, etc. The study is tentative because the Pekin Area Chamber of Commerce was able to secure a project with Eureka College students to perform such a study for free. If the deliverables of their study are satisfactory, the professional study contemplated in this budget would not be funded.

The Tourism Committee has also recommended a decrease in event sponsorship dollars, from $63,750 to $59,750, while actually adding to the number of events sponsored from 10 to 12. In contrast, they would like to increase the budget for marketing events and Pekin in general from $30,000 to $56,290 including the Discover Pekin website. While the special events funding appears to be increasing from $66,000 to $70,000, we have actually reduced the traditional event expenses to $40,000 and added $30,000 to pay for the police overtime required at these events which has previously been paid from the General Fund. The Chamber has also agreed to reduce their contract to manage these events from $30,000 to $21,900 in favor of a flat monthly fee.

This budget also includes $10,000 in grant opportunities for beautification projects, $10,000 other tourism-eligible events that may come up, and $30,000 for the newly established Hotel Incentive Policy.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
208	Tourism					
208	**Tourism**					
208-208-411005	Home Rule Motel Tax	330,812	337,805	375,000	325,000	300,000
	Taxes	**330,812**	**337,805**	**375,000**	**325,000**	**300,000**
208-208-463500	Late Payment Penalty	3,163	191	500	-	-
208-208-463600	Interest Charges	1,123	38	250	-	-
	Fines And Forfeitures	**4,286**	**229**	**750**	**-**	**-**
208-208-490100	Interest Earnings	604	250	350	23,000	15,000
	Investment Earnings	**604**	**250**	**350**	**23,000**	**15,000**
208-208-493600	Training Reimbursements	-	-	-	-	-
208-208-498700	Farmer's Market Revenue	-	-	-	-	-
208-208-499201	Tourism Contributions	-	3,500	2,500	1,500	-
208-208-499800	Miscellaneous Receipts	-	1,975	-	16,000	-
	Other Revenue	**-**	**5,475**	**2,500**	**17,500**	**-**
208-208-511600	Salary: All Personnel	13,208	10,124	15,127	3,830	-
208-208-511601	Admin Cost Allocation	-	-	-	14,415	23,910
208-208-515000	Overtime	-	0	-	-	-
208-208-515500	Vacation Pay	1,242	988	991	675	-
208-208-515501	Vacation Payout	-	-	-	-	-
208-208-515600	Holiday Pay	374	331	661	550	-
208-208-515800	Sick Pay	51	303	396	430	-
208-208-515801	Sick Payout	-	-	-	-	-
208-208-516700	Wellness Program	-	-	-	-	-
208-208-517000	Oasdi/city Share 6.2%	735	679	1,065	950	1,485
208-208-517001	Medicare/city Share 1.45%	211	158	249	250	350
208-208-517401	IMRF	1,308	1,677	1,120	1,250	1,735
208-208-518000	Group Insurance	5,387	1,694	2,184	4,320	4,450
208-208-518300	Workers Comp Insurance	-	-	-	-	-
	Personnel	**22,515**	**15,954**	**21,792**	**26,670**	**31,930**
208-208-520200	Office Supplies	-	-	-	-	-
208-208-520400	Postage	1	-	-	-	-
208-208-598505	Special Events	-	8,957	66,000	52,000	70,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
	Supplies & Materials	**1**	**8,957**	**66,000**	**52,000**	**70,000**
208-208-538000	Maintainence Agreements	-	-	-	-	11,290
208-208-550300	Telephone	-	-	-	-	-
208-208-551600	Dues And Subscriptions	47,500	47,500	32,500	32,500	25,000
208-208-559900	Receivable Charge Off	-	-	-	-	-
208-208-560500	Consulting Services	76,750	63,613	30,000	22,500	21,900
208-208-560600	Corporate Counsel Fees	-	-	-	-	-
208-208-561200	Engineering Fees	-	-	-	-	-
208-208-569000	Other Contractual Service	-	6,270	-	3,000	62,000
208-208-573100	Grants	-	-	25,000	5,000	50,000
208-208-583000	Loan Agreements	-	-	-	-	-
208-208-591200	Developer Agreement Payments	-	-	-	-	-
208-208-598100	Public Relations	-	395	30,000	20,000	45,000
	Contractual Services	**124,250**	**117,778**	**117,500**	**83,000**	**215,190**
208-208-580201	Land Improvements	-	-	30,000	-	150,000
	Capital Outlay	**-**	**-**	**30,000**	**-**	**150,000**
208-208-597700	Sponsorships	53,501	27,788	63,750	74,250	59,750
208-208-598500	Farmer's Market Expense	-	-	-	-	-
208-208-599000	Miscellaneous	-	8,853	-	-	-
	Other Expenditures	**53,501**	**36,641**	**63,750**	**74,250**	**59,750**
Revenue Total		**335,702**	**343,759**	**378,600**	**365,500**	**315,000**
Expense Total		**200,268**	**179,330**	**299,042**	**235,920**	**526,870**
Grand Total		**135,434**	**164,429**	**79,558**	**129,580**	**(211,870)**

Economic Development Fund

Josh Wray, Economic Development Director

Fund Overview:

The Economic Development Fund is currently an enterprise fund used to account for revenues and expenses from economic development department activities that are not otherwise appropriate for different City funds (e.g., TIF, Tourism, etc.). This fund has previously been used to pay personnel, send staff to training and conferences, participate in local and regional economic development related organizations, and market Pekin.

Fund Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
570	**Economic Development**							
570	**Eonomic Development**							
	Investment Earnings	44,196	41,684	40,480	51,980	-	(40,480)	-100%
	Other Revenue	-	-	500	-	-	(500)	-100%
	Revenue	**44,196**	**41,684**	**40,980**	**51,980**	**-**	**(40,980)**	**-100%**
	Personnel	19,910	51,028	85,267	100,632	-	(85,267)	-100%
	Training & Education	-	290	1,250	863	-	(1,250)	-100%
	Supplies & Materials	-	-	150	417	-	(150)	-100%
	Contractual Services	70,000	119,544	151,385	88,103	-	(151,385)	-100%
	Other Expenditures	-	2,007	2,435	4,582	-	(2,435)	-100%
	Transfers To Other Funds	-	-	-	-	200,000	200,000	100%
	Expense	**89,910**	**172,869**	**240,487**	**194,597**	**200,000**	**(40,487)**	**-17%**
Revenue Total		**44,196**	**41,684**	**40,980**	**51,980**	**-**	**(40,980)**	**-100%**
Expense Total		**89,910**	**172,869**	**240,487**	**194,597**	**200,000**	**(40,487)**	**-17%**
Grand Total		**(45,713)**	**(131,185)**	**(199,507)**	**(142,617)**	**(200,000)**	**(493)**	**0%**

Budget Narrative:

The Economic Development Fund was created as an enterprise fund seemingly to take seed money from the General Fund and pursue economic development activities that would generate revenue. That seed money was never given to the fund, and we do not see the need for an entirely separate fund for economic development department activities, so this budget closes out the Economic Development Fund. The City's auditors have also noted this fund is not functioning as an enterprise fund and should be reformed. The expenses in this fund are moved to the Administration Department of the General Fund, and the revenue from the old Cullinan loans will be received in the 990 department. The cash balance of the fund, approximately $200,000, is accounted for as revenue to the General Fund in FY26.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
570	Economic Development					
570	**Eonomic Development**					
570-570-490100	Interest Earnings	886	270	1,000	12,500	-
570-570-490101	Loan Interest	43,310	41,414	39,480	39,480	-
570-570-490103	Hospital Loan Interest Reimbur	-	-	-	-	-
	Investment Earnings	**44,196**	**41,684**	**40,480**	**51,980**	**-**
570-570-493600	Training Reimbursements	-	-	500	-	-
	Other Revenue	**-**	**-**	**500**	**-**	**-**
570-570-511600	Salary: All Personnel	11,004	36,757	61,683	57,346	-
570-570-511601	Admin Cost Allocation	-	-	-	11,813	-
570-570-515000	Overtime	-	-	-	-	-
570-570-515500	Vacation Pay	1,566	1,166	4,040	2,420	-
570-570-515501	Vacation Payout	-	-	-	-	-
570-570-515600	Holiday Pay	113	1,796	2,694	2,405	-
570-570-515800	Sick Pay	40	154	1,616	211	-
570-570-515801	Sick Payout	-	-	-	-	-
570-570-515900	Compensated Absences	-	-	-	-	-
570-570-516700	Wellness Program	-	-	-	-	-
570-570-517000	Oasdi/city Share 6.2%	443	2,440	4,342	4,445	-
570-570-517001	Medicare/city Share 1.45%	182	566	1,015	1,039	-
570-570-517401	IMRF	1,159	2,825	4,566	4,843	-
570-570-518000	Group Insurance	5,403	5,324	5,310	16,110	-
570-570-518300	Workers Comp Insurance	-	-	-	-	-
	Personnel	**19,910**	**51,028**	**85,267**	**100,632**	**-**
570-570-519000	Training And Education	-	290	1,250	863	-
	Training & Education	**-**	**290**	**1,250**	**863**	**-**
570-570-520200	Office Supplies	-	-	100	199	-
570-570-520400	Postage	-	-	50	217	-
570-570-529000	Equipment	-	-	-	-	-
	Supplies & Materials	**-**	**-**	**150**	**417**	**-**
570-570-551600	Dues And Subscriptions	-	-	25,385	37,699	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
570-570-569000	Other Contractual Service	-	17,074	13,500	15,571	-
570-570-591300	Developer Credit Applied	70,000	102,470	70,000	-	-
570-570-598100	Public Relations	-	-	42,500	34,834	-
570-570-599801	Computer Software	-	-	-	-	-
	Contractual Services	**70,000**	**119,544**	**151,385**	**88,103**	**-**
570-570-518700	Mileage	-	-	635	-	-
570-570-551000	Printing And Publications	-	1,584	-	-	-
570-570-554200	Meals Lodging	-	423	1,800	4,582	-
	Other Expenditures	**-**	**2,007**	**2,435**	**4,582**	**-**
570-570-520100	Transfer to General Fund	-	-	-	-	200,000
	Transfers To Other Funds	**-**	**-**	**-**	**-**	**200,000**
Revenue Total		**44,196**	**41,684**	**40,980**	**51,980**	**-**
Expense Total		**89,910**	**172,869**	**240,487**	**194,597**	**200,000**
Grand Total		**(45,713)**	**(131,185)**	**(199,507)**	**(142,617)**	**(200,000)**

Bus Department

Saskia Courtney, Director

Department Overview:

The City of Pekin School Bus Transportation Department is dedicated to safely transporting more than 4,000 students per day to and from school and on special trips throughout the school year and operates 85 school busses daily.

The City of Pekin School Bus Transportation Department provides transportation to all students living within the School District 108, School District 303, Rankin School District 98 and South Pekin School District 137.

Departmental Budget

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
501	**School Bus**							
501	**School Bus**							
	Fees/Charges For Service	6,118,857	6,661,521	6,140,490	6,402,800	6,800,000	659,510	11%
	Investment Earnings	224	269	300	49,500	50,000	49,700	16567%
	Other Revenue	954	620	-	750	-	-	-
	Revenue	**6,120,035**	**6,662,410**	**6,140,790**	**6,453,050**	**6,850,000**	**709,210**	**12%**
	Personnel	3,508,932	3,484,499	3,826,798	4,029,509	3,998,805	172,007	4%
	Training & Education	679	3,512	12,000	9,800	12,000	-	0%
	Supplies & Materials	517,846	481,250	430,200	503,110	519,600	89,400	21%
	Contractual Services	671,603	720,146	533,250	639,730	744,523	211,273	40%
	Capital Outlay	1,144,009	1,054,592	1,202,000	1,173,484	1,155,275	(46,725)	-4%
	Other Expenditures	23,672	21,813	30,500	15,480	79,500	49,000	161%
	Benefit Payments	-	-	-	-	-	-	-
	Debt Service	-	88,248	83,389	69,143	64,365	(19,024)	-23%
	Transfers To Other Funds	-	-	-	-	-	-	-
	Expense	**5,866,740**	**5,854,060**	**6,118,137**	**6,440,256**	**6,574,068**	**455,931**	**7%**
Revenue Total		**6,120,035**	**6,662,410**	**6,140,790**	**6,453,050**	**6,850,000**	709,210	12%
Expense Total		**5,866,740**	**5,854,060**	**6,118,137**	**6,440,256**	**6,574,068**	455,931	7%
Grand Total		**253,295**	**808,350**	**22,653**	**12,794**	**275,932**	**253,279**	**1118%**

Budget Narrative:

Bus revenues are increased by contract with the school districts. The 24/25 school year rates increased by 2.9% (calculation is related to CPI). The FY26 Budget assumes a CPI of 3%. South Pekin School District has withdrawn from the contract with the City effective the June 2025, which reduces revenues approximately $160k. There also will be less expense corresponding to that change. Revenues have been running above budget in FY25 because the prior CPI increase was not anticipated.

Investment earnings have increased starting in FY 2025 due to the way interest proceeds are distributed via the shared cash pool. The FY 2026 budget more accurately reflects the actual amount due to the Bus Department.

The budget in FY 2026 is based largely on trends from the current year. While most salary-based line items are calculated by adding up specific individuals, the bus drivers and monitors are calculated based on trend. This is due to the hourly rates and fluctuating hours of these employees. Also, the Teamster's contract when resolved will account for likely two years of increases. Unemployment expense has been trending much higher in recent years. The HR Dept has also completed a top to bottom review of IMRF eligibility.

Gasoline expenses increase $90,000 and more closely align with actual usage. In an on going effort to capture the true costs of the Bus Dept lease of property expense of $100,000 has been added, as well as Legal expense of $89,700.

It was considered prudent to add Contingency of $50,000

The Bus Department continues its lease for 73 buses, while adding one-year extension for 10 buses.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
501	School Bus					
501	**School Bus**					
501-501-450011	District 108 Contract	3,816,432	4,222,589	4,017,000	3,900,435	4,285,000
501-501-450012	Transportation Contract	117,947	190,052	188,490	189,295	205,000
501-501-450013	District 303	1,617,249	1,684,036	1,442,000	1,537,370	1,760,000
501-501-450020	Bus passes	797	22,871	23,000	16,000	20,000
501-501-450030	Bus Special Charters	213,126	212,316	190,000	450,000	230,000
501-501-454500	Other Contractual Revenue	353,306	329,657	280,000	309,700	300,000
	Fees/Charges For Service	**6,118,857**	**6,661,521**	**6,140,490**	**6,402,800**	**6,800,000**
501-501-490100	Interest Earnings	224	269	300	49,500	50,000
	Investment Earnings	**224**	**269**	**300**	**49,500**	**50,000**
501-501-491000	Rental of Municipal Property	150	-	-	100	-
501-501-495600	Insurance Reimbursements	-	-	-	-	-
501-501-499800	Miscellaneous Receipts	836	620	-	650	-
501-501-499802	Cash Over/Short	(33)	-	-	-	-
	Other Revenue	**954**	**620**	**-**	**750**	**-**
501-501-511600	Salary: All Personnel	763,361	843,092	274,471	866,000	751,965
501-501-511601	Admin Cost Allocation	-	-	211,291	149,500	197,635
501-501-511610	Wages - Full Time Bus	-	-	-	-	-
501-501-514600	Wages-PartTime Drivers&Monitor	1,898,881	1,779,866	2,060,000	1,900,000	2,011,965
501-501-514602	Wages-PT Drvr&Mon Charters	-	6,724	300,000	122,000	150,000
501-501-515000	Overtime	133,141	116,487	100,000	132,000	137,500
501-501-515200	Longevity Pay	-	-	7,000	9,250	-
501-501-515500	Vacation Pay	41,436	28,610	30,000	27,895	-
501-501-515501	Vacation Payout	-	-	-	-	-
501-501-515600	Holiday Pay	82,880	93,737	95,000	77,290	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
501-501-515800	Sick Pay	4,066	7,687	10,000	21,000	-
501-501-515801	Sick Payout	-	-	-	-	-
501-501-515900	On Job Injury School Bus	-	-	-	-	-
501-501-515950	Compensated Absences	(10,321)	-	-	-	-
501-501-516700	Wellness Program	-	-	-	-	-
501-501-517000	Oasdi/city Share 6.2%	180,062	177,618	191,441	198,000	220,350
501-501-517001	Medicare/city Share 1.45%	42,268	41,536	44,773	47,000	45,930
501-501-517401	IMRF	89,780	73,085	201,322	97,500	99,600
501-501-518000	Group Insurance	103,616	82,416	70,000	126,500	115,295
501-501-518001	Group Insurance - OPEB	-	-	-	-	-
501-501-518200	Unemployment Insurance	29,152	110,858	100,000	128,000	133,635
501-501-518300	Workers Comp Insurance	129,841	102,287	110,000	107,300	113,730
501-501-554300	Uniforms & Tools	400	800	1,500	1,274	1,200
501-501-559000	Medical Expense/supplies	20,367	19,696	20,000	19,000	20,000
	Personnel	**3,508,932**	**3,484,499**	**3,826,798**	**4,029,509**	**3,998,805**
501-501-519000	Training And Education	679	3,512	12,000	9,800	12,000
	Training & Education	**679**	**3,512**	**12,000**	**9,800**	**12,000**
501-501-520200	Office Supplies	2,257	1,361	2,500	1,250	2,500
501-501-520400	Postage	142	26	200	10	100
501-501-522000	Photographic Supplies	16	47	-	-	-
501-501-522400	General Supplies	9,908	6,811	9,000	4,350	9,000
501-501-529000	Equipment	12,573	4,088	8,500	7,500	8,000
501-501-556100	Gasoline/diesel Fuel	492,950	468,917	410,000	490,000	500,000
	Supplies & Materials	**517,846**	**481,250**	**430,200**	**503,110**	**519,600**
501-501-518100	Liability Insurance Premiums	85,595	85,385	90,000	74,500	82,000
501-501-524000	Lease/rental Of Equipment	19,763	6,659	9,000	3,000	9,000
501-501-534000	Automotive Expense	254,918	275,876	275,000	274,500	280,000
501-501-534400	Equipment Repairs	-	4,133	1,000	1,250	1,000
501-501-538000	Maintenance Agreements	68,823	13,192	15,000	3,000	5,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
501-501-550100	Utilities	28,040	19,368	25,000	18,500	25,900
501-501-550300	Telephone	4,145	2,092	2,000	1,600	2,000
501-501-551600	Dues And Subscriptions	795	700	750	750	750
501-501-555000	Radio Expense	13,431	75,882	30,000	35,000	35,000
501-501-559900	Provisions For Bad Debts	6,400	-	-	-	-
501-501-560100	Auditing Fees	-	4,516	4,000	4,000	10,173
501-501-560600	Corporate Counsel Fees	-	-	2,000	-	-
501-501-561000	Legal expense	-	5,042	-	21,580	89,700
501-501-566600	Pest Control	150	250	2,000	450	2,000
501-501-569000	Other Contractual Service	25,564	58,686	6,500	29,000	27,500
501-501-587002	Lease of Property	100,000	100,000	-	100,000	100,000
501-501-597900	Employee Appreciation	-	-	6,000	4,100	6,000
501-501-599801	Computer Software	63,979	68,367	65,000	68,500	68,500
	Contractual Services	**671,603**	**720,146**	**533,250**	**639,730**	**744,523**
501-501-580401	Building Repair	-	-	-	-	-
501-501-587000	Machinery And Equipment	-	-	2,000	-	2,000
501-501-587001	Lease / Purchase Equipmen	1,142,626	1,054,592	1,200,000	1,173,484	1,152,275
501-501-587100	Office Equipment & Furniture	1,383	-	-	-	1,000
501-501-587500	Vehicles	-	-	-	-	-
	Capital Outlay	**1,144,009**	**1,054,592**	**1,202,000**	**1,173,484**	**1,155,275**
501-501-518700	Mileage	-	-	-	-	-
501-501-534200	Bldng & Grnds Maint/Repairs	1,787	41	6,000	-	6,000
501-501-551000	Printing And Publications	3,798	788	1,500	1,980	1,500
501-501-554200	Meals/Lodging	4,795	6,997	5,000	1,500	4,000
501-501-557200	License And Inspection Fees	11,917	10,697	12,000	10,500	12,000
501-501-590600	Bank Charges	-	-	-	-	-
501-501-599000	Miscellaneous	1,374	2,991	1,000	1,500	1,000
501-501-599700	Fixed Asset Disposal	-	-	-	-	-
501-501-599802	Computer Hardware	-	300	5,000	-	5,000
501-501-599900	Depreciation Expense	-	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
501-501-599901	Abandonment Loss	-	-	-	-	-
501-501-599999	Contingency	-	-	-	-	50,000
	Other Expenditures	**23,672**	**21,813**	**30,500**	**15,480**	**79,500**
501-501-599905	OPEB Pension Expense	-	-	-	-	-
501-501-599906	IMRF Pension Expense	-	-	-	-	-
	Benefit Payments	**-**	**-**	**-**	**-**	**-**
501-501-590400	Interest Paid	-	88,248	83,389	69,143	64,365
	Debt Service	**-**	**88,248**	**83,389**	**69,143**	**64,365**
501-501-520100	Transfer To General Fund	-	-	-	-	-
	Transfers To Other Funds	**-**	**-**	**-**	**-**	**-**
Revenue Total		**6,120,035**	**6,662,410**	**6,140,790**	**6,453,050**	**6,850,000**
Expense Total		**5,866,740**	**5,854,060**	**6,118,137**	**6,440,256**	**6,574,068**
Grand Total		**253,295**	**808,350**	**22,653**	**12,794**	**275,932**

Pekin Public Library

Jeff Brooks, Director

Department Overview:

Modern public libraries serve many functions, including providing access to information, supporting early literacy, promoting family bonding and social skills, education and life-long learning, and serving as community spaces. Each public library is unique and should reflect the needs of the community.

Providing access to books, periodicals, databases, and digital resources consumes a large percentage of our collection budget. Library staff is also available to help people learn about job possibilities, career coaching, and resume writing, as well as filling out government forms. Since the late 1990s, the library has been essential to the community in bridging the digital divide by helping low-income residents access technology and opportunities.

Reading aloud to children and their families during Storytime is perhaps our longest-running program. Staff are also busy guiding children in making arts and crafts and designing programs such as our Summer Reading program, which encourages reading practice over the summer to maintain literacy skills. Our staff also collaborates with the schools and other youth-centered and community organizations to share resources and expertise in support of raising literacy levels in Pekin.

Additionally, the library provides public spaces for reading, study, and meetings. Space and staff have been allocated to help preserve and provide access to Pekin and Tazewell County knowledge and history. Staff also help residents preserve their analog recordings of personal histories by teaching them to use our digital conversion equipment. Finally, small businesses find the library's office tools, such as faxing, copying, printing, and scanning, useful, as do individual citizens who have similar needs.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
924	**Library**							
924	**Library**							
	Taxes	2,133,584	1,876,273	1,889,130	1,854,703	1,896,428	41,725	2%
	Intergovernmental	63,154	63,812	63,200	77,707	65,510	(12,197)	-19%
	Fees/Charges For Service	50,254	56,223	51,400	53,196	53,650	454	1%
	Fines And Forfeitures	4,444	4,113	4,500	4,516	4,850	334	7%
	Investment Earnings	3,083	22,917	12,100	20,515	16,100	(4,415)	-36%
	Other Revenue	31,946	24,285	13,500	23,445	13,500	(9,945)	-74%
	Revenue	**2,286,464**	**2,047,621**	**2,033,830**	**2,034,082**	**2,050,038**	**15,956**	**1%**
	Personnel	920,594	904,473	1,042,430	1,016,855	1,080,199	63,344	6%
	Supplies & Materials	164,865	175,678	199,350	195,638	196,474	836	0%
	Contractual Services	240,840	287,320	234,965	285,570	244,070	(41,500)	-18%
	Capital Outlay	57,239	75,949	64,000	64,000	60,000	(4,000)	-6%
	Other Expenditures	100,261	107,500	105,410	105,910	110,320	4,410	4%
	Debt Service	403,125	405,625	410,975	408,000	403,975	(4,025)	-1%
	Transfers To Other Funds	15,000	15,000	15,000	15,000	15,000	-	0%
	Expense	**1,901,924**	**1,971,545**	**2,072,130**	**2,090,973**	**2,110,038**	**19,065**	**1%**
Revenue Total		**2,286,464**	**2,047,621**	**2,033,830**	**2,034,082**	**2,050,038**	**15,956**	**1%**
Expense Total		**1,901,924**	**1,971,545**	**2,072,130**	**2,090,973**	**2,110,038**	**19,065**	**1%**
Grand Total		**384,541**	**76,077**	**(38,300)**	**(56,891)**	**(60,000)**	**(3,109)**	**8%**

Budget Narrative:

Revenue

- As with any entity receiving CPPRT revenue, the library will see another round of decreases in replacement taxes in FY2026.
- Interest rates will continue to fall, affecting investments.
- Other revenue sources will experience very minor increases as library usage continues to tick upward post-pandemic.

Expenses

- Seven minimum wage adjustments between January 2020 and January 2026 created periods of salary compression situations for the library, and this budget is the last to feel the impact of those increases fully. The minimum wage increases affect library personnel costs as the salary schedule begins at the minimum wage or within a few dollars of the minimum wage for entry-level positions. Personnel costs are up 4%.
- The supplies and materials budget was not increased and, instead, needed to be slightly reduced by 1%.
- The renovated building is now in its tenth year of service and is requiring more resources to maintain the various mechanical systems such as HVAC, technology, and plumbing. More funds are being directed to maintain a building open sixty-one hours a week to the public, year-round. Contractual services expenditures are budgeted to rise by 4%.
- The library's participation fee for membership in the local library automated system (the online catalog/circulation system) will rise annually over the next few years due to a new fee structure approved by the system board in 2025. This is the primary reason for the budget for other expenditures rising by 5%.

Line Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
924	Library					
924	**Library**					
924-924-410100	Real Estate Tax	1,625,256	1,613,156	1,679,091	1,674,595	1,739,084
924-924-412000	Replacement P/p Tax - State	508,328	263,116	210,039	180,108	157,344
	Taxes	**2,133,584**	**1,876,273**	**1,889,130**	**1,854,703**	**1,896,428**
924-924-437900	South Pekin Revenue	12,992	15,009	13,000	14,696	15,000
924-924-438300	South Pekin Per Capita Grant	1,469	-	1,500	14,000	1,500
924-924-438700	Other Grants	1,890	2,000	1,890	1,890	1,890
924-924-445000	Per Capita Grant	46,803	46,803	46,810	47,121	47,120
	Intergovernmental	**63,154**	**63,812**	**63,200**	**77,707**	**65,510**
924-924-456900	Passports	15,339	19,701	16,000	15,000	17,200
924-924-457001	Friends Book Sale	14,357	14,968	14,000	14,500	14,000
924-924-457002	Copy Machines	2,397	2,851	2,700	2,700	2,850
924-924-457003	Printing Fees (library)	6,537	7,893	7,000	9,596	7,700
924-924-457005	Non-resident Fees	6,064	4,897	5,700	5,700	5,700
924-924-457006	Books - Lost And Damaged	1,701	2,519	2,000	2,200	2,200
924-924-457007	Room Use Fees	1,982	1,961	2,000	1,500	2,000
924-924-457008	Book Rental Fee	-	-	-	-	-
924-924-457009	Staff Sales	-	-	-	-	-
924-924-457010	Fax Fee	1,878	1,433	2,000	2,000	2,000
	Fees/Charges For Service	**50,254**	**56,223**	**51,400**	**53,196**	**53,650**
924-924-465001	Library Fines - Adult Dep	4,381	4,083	4,500	4,500	4,750
924-924-465002	Library Fines - Junior De	63	30	-	16	100
	Fines And Forfeitures	**4,444**	**4,113**	**4,500**	**4,516**	**4,850**

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
924-924-414905	IPTIP Endowment Interest	-	2,097	-	14,190	7,000
924-924-490100	Interest Earnings	2,672	20,507	3,000	6,000	6,000
924-924-490102	Endowment Interest	352	233	9,000	183	3,000
924-924-490111	Interest Earnings Capital	59	81	100	142	100
	Investment Earnings	**3,083**	**22,917**	**12,100**	**20,515**	**16,100**
924-924-491100	Refund On Insurance Premi	2,688	582	-	-	-
924-924-499200	Gifts And Memorials	24,582	20,297	10,000	20,665	10,000
924-924-499800	Miscellaneous Receipts	4,676	3,636	3,500	2,250	3,500
924-924-499802	Cash Over/short	-	(230)	-	530	-
	Other Revenue	**31,946**	**24,285**	**13,500**	**23,445**	**13,500**
924-924-511600	Salary: All Personnel	546,414	583,812	662,000	660,119	699,009
924-924-515500	Vacation Pay	37,779	34,220	39,000	39,000	41,125
924-924-515501	Vacation Payout	-	-	-	-	-
924-924-515600	Holiday Pay	26,377	26,704	30,750	29,572	32,357
924-924-515800	Sick Pay	21,673	25,878	23,250	23,500	24,508
924-924-515801	Sick Payout	-	-	-	-	-
924-924-516700	Wellness Programs	-	-	250	-	-
924-924-517000	Oasdi/city Share 6.2%	38,129	41,289	47,700	45,866	49,500
924-924-517001	Medicare/city Share 1.45%	8,917	9,656	11,130	10,727	11,600
924-924-517401	IMRF	48,767	42,324	66,050	45,991	52,000
924-924-518000	Group Insurance	190,101	122,703	160,000	160,000	168,000
924-924-518001	Group Insurance - OPEB	-	15,744	-	-	-
924-924-518300	Workers Comp Insurance	2,437	2,142	2,300	2,080	2,100
	Personnel	**920,594**	**904,473**	**1,042,430**	**1,016,855**	**1,080,199**
924-924-520200	Office Supplies	6,046	4,587	6,900	6,200	6,200
924-924-520300	Library Supplies	9,738	5,983	9,800	7,015	8,000
924-924-520303	Reader-printer - Supplies	-	-	-	234	-
924-924-520400	Postage	869	929	900	1,200	1,200

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
924-924-520600	Oclc Cataloging	5,782	5,955	6,100	6,089	6,400
924-924-522700	Electronic Resources	11,539	17,000	21,000	21,000	21,000
924-924-522701	E-Books	-	12,000	13,000	13,000	13,000
924-924-522702	E-Audiobooks	-	10,400	11,000	11,000	10,874
924-924-522703	E-Videos	-	1,000	1,000	1,000	1,150
924-924-523301	Adult * Books - Fiction	23,833	21,528	21,000	21,000	21,000
924-924-523302	Children's * Books - Fict	20,891	17,461	19,500	19,500	19,500
924-924-523304	Large Print Books	8,778	7,808	8,000	8,000	8,000
924-924-523401	Adult * Books - Non-fict	19,160	19,144	21,000	21,000	21,000
924-924-523402	Children's * Books - Non-	11,686	7,585	10,800	10,800	10,800
924-924-523404	Large Print Books	278	115	300	300	300
924-924-523500	Rental Book Purchase	-	-	-	-	-
924-924-523501	Adult * Periodicals	3,523	2,904	4,250	3,500	3,250
924-924-523502	Children's * Periodicals	511	529	600	600	600
924-924-523603	Music CD's	721	951	1,000	1,000	1,000
924-924-523700	Video DVD's	8,047	6,093	6,000	6,000	6,000
924-924-523701	Adult Audiobooks	6,222	2,881	3,000	3,000	3,000
924-924-523702	Children's Audiobooks	1,184	1,247	1,500	1,500	1,500
924-924-523709	Capitalized Books	-	-	-	-	-
924-924-523900	Program Supplies	1,304	1,506	1,400	1,400	1,400
924-924-523901	Adult * Programs	6,810	8,793	7,200	7,200	7,200
924-924-523902	Children's * Programs	12,406	16,693	19,000	19,000	19,000
924-924-529000	Equipment	5,538	2,588	5,100	5,100	5,100
	Supplies & Materials	**164,865**	**175,678**	**199,350**	**195,638**	**196,474**
924-924-520302	Copy Machine - Rental And	5,137	16,293	10,500	10,500	9,000
924-924-534300	Equipment - Repairs And M	8,115	11,631	8,500	25,000	14,000
924-924-534600	Building Repairs & Mainte	33,073	38,509	33,000	32,207	38,000
924-924-538000	Maintenance Agreements	53,192	77,337	44,300	44,300	36,030
924-924-550101	Electricity	62,612	36,919	50,000	46,539	48,000
924-924-550102	Water	5,095	5,458	6,000	5,597	6,200

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
924-924-550103	Gas	15,197	5,109	18,000	18,000	15,000
924-924-550300	Telephone	3,225	2,992	3,600	3,800	3,800
924-924-550900	General Insurance	18,907	20,150	20,500	20,270	21,000
924-924-551507	Purchases - Newspapers	3,324	1,771	3,700	3,700	3,700
924-924-551600	Dues And Subscriptions	2,084	2,368	2,100	2,000	2,100
924-924-551900	Lost Books / Ill	209	368	300	350	400
924-924-554206	Conference And Meeting Ex	1,339	2,015	3,300	2,827	2,700
924-924-554207	Travel	635	862	2,775	1,000	1,200
924-924-560100	Auditing Fees	-	3,750	4,000	4,000	8,550
924-924-561500	Property Management Expen	-	-	-	-	-
924-924-563204	Isp	3,780	3,979	4,200	4,300	4,400
924-924-568001	Contractual Mowing Services	-	-	-	-	9,600
924-924-569000	Other Contractual Service	-	700	500	180	500
924-924-599100	Staff Purchases	-	-	-	-	-
924-924-599200	Designated Fund Purchases	-	-	-	-	-
924-924-599300	Purchases From Gifts	17,452	16,989	10,000	22,000	10,000
924-924-599301	Purchases From Endowment	4,686	35,156	5,000	27,000	5,000
924-924-599801	Computer Software	2,777	2,962	3,000	3,000	3,200
924-924-599803	Literacy Grant Purchases	-	2,000	1,690	9,000	1,690
	Contractual Services	**240,840**	**287,320**	**234,965**	**285,570**	**244,070**
924-924-580400	Building Purchase/constru	-	-	-	-	-
924-924-580401	Building Repair	-	-	-	-	-
924-924-598800	Capital Development	57,239	75,949	64,000	64,000	60,000
	Capital Outlay	**57,239**	**75,949**	**64,000**	**64,000**	**60,000**
924-924-566300	Circulation System	27,037	32,139	35,000	35,000	39,500
924-924-598300	Per Capita Grant	50,290	47,270	46,810	46,810	47,120
924-924-598400	Passport Expense	1,988	2,565	2,100	2,100	2,200
924-924-598700	Grant To Friends	14,472	14,520	14,000	14,000	14,000
924-924-599000	Miscellaneous	612	4,285	2,000	2,000	2,000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
924-924-599302	Fixed Asset Transfer	-	-	-	-	-
924-924-599700	Fixed Asset Disposal	-	-	-	-	-
924-924-599802	Computer Hardware	5,863	6,722	5,500	6,000	5,500
924-924-599900	Depreciation Expense	-	-	-	-	-
924-924-599999	Contingency	-	-	-	-	-
	Other Expenditures	**100,261**	**107,500**	**105,410**	**105,910**	**110,320**
924-924-590400	Interest Paid	152,375	145,625	140,975	138,000	128,975
924-924-591000	Bond Principal Retired	250,000	260,000	270,000	270,000	275,000
924-924-591101	Bond Issuance Costs	750	-	-	-	-
	Debt Service	**403,125**	**405,625**	**410,975**	**408,000**	**403,975**
924-924-520100	Transfer to General Fund	15,000	15,000	15,000	15,000	15,000
924-924-544100	Transfer To General Fund	-	-	-	-	-
	Transfers To Other Funds	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Revenue Total		**2,286,464**	**2,047,621**	**2,033,830**	**2,034,082**	**2,050,038**
Expense Total		**1,901,924**	**1,971,545**	**2,072,130**	**2,090,973**	**2,110,038**
Grand Total		**384,541**	**76,077**	**(38,300)**	**(56,891)**	**(60,000)**

Foreign Fire Insurance

Foreign Fire Insurance Board

Department Overview:

The Illinois Foreign Fire Insurance Fund is distributed by the State of Illinois Municipal League. The Municipal League collects insurance taxes from companies outside of the State of Illinois.

These funds are distributed to fire departments across the State to provide for the needs of the departments as the department sees fit to compensate for what is not provided by the municipality

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	$ Change from FY 25	% Change from FY 25
945	**Foreign Fire**							
034	**Fire Dept**							
	Taxes	68,933	72,643	70,000	87,129	80,000	10,000	14%
	Investment Earnings	201	734	400	800	600	200	50%
	Other Revenue	-	-	-	-	-	-	-
	Revenue	**69,134**	**73,377**	**70,400**	**87,929**	**80,600**	**10,200**	**14%**
	Personnel	-	396	-	3,000	3,000	3,000	0%
	Training & Education	385	440	-	200	200	200	0%
	Supplies & Materials	25,253	81,421	177,000	25,415	64,400	(112,600)	-64%
	Contractual Services	6,053	6,015	9,000	10,915	9,000	-	0%
	Capital Outlay	-	1,096	4,000	-	4,000	-	0%
	Other Expenditures	1,202	42	-	3,000	-	-	0%
	Expense	**32,892**	**89,411**	**190,000**	**42,530**	**80,600**	**(109,400)**	**-58%**
Revenue Total		**69,134**	**73,377**	**70,400**	**87,929**	**80,600**	10,200	14%
Expense Total		**32,892**	**89,411**	**190,000**	**42,530**	**80,600**	(109,400)	-58%
Grand Total		**36,242**	**(16,034)**	**(119,600)**	**45,399**	**-**	119,600	-100%

Budget Narrative:

The City of Pekin expects to collect approximately $80,000 in local foreign fire insurance taxes.

Last year's budget included a drawdown of accumulated funds. This year, expenses are aligned with revenues, and the fund is not expected to exceed the $80,600 allocated in the FY 2025-26 budget. However, if the Foreign Fire Insurance Board needs to spend beyond this amount, a budget amendment will be presented to authorize the use of any accumulated funds.

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
945	Foreign Fire					
034	**Fire Dept**					
945-034-455000	Local Foreign Fire Ins Tax	68,933	72,643	70,000	87,129	80,000
	Taxes	**68,933**	**72,643**	**70,000**	**87,129**	**80,000**
945-034-490100	Interest Income	201	734	400	800	600
	Investment Earnings	**201**	**734**	**400**	**800**	**600**
945-034-499800	Miscellaneous Receipts	-	-	-	-	-
	Other Revenue	**-**	**-**	**-**	**-**	**-**
945-034-518900	Uniform Allowance	-	396	-	3,000	3,000
	Personnel	**-**	**396**	**-**	**3,000**	**3,000**
945-034-519000	Training And Education	385	440	-	200	200
	Training & Education	**385**	**440**	**-**	**200**	**200**
945-034-520400	Postage	29	-	-	-	-

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
945-034-522400	General Supplies	635	853	2,000	415	2,000
945-034-529000	Equipment	24,589	80,568	175,000	25,000	62,400
	Supplies & Materials	**25,253**	**81,421**	**177,000**	**25,415**	**64,400**
945-034-534400	Equipment Repairs	45	668	3,000	100	3,000
945-034-538000	Maintenance Agreements	550	-	-	-	-
945-034-550100	Utilities	1,436	1,547	-	1,600	-
945-034-551600	Dues And Subscriptions	4,022	3,764	6,000	1,415	6,000
945-034-569000	Other Contractual Services	-	-	-	7,800	-
	Contractual Services	**6,053**	**6,015**	**9,000**	**10,915**	**9,000**
945-034-587100	Office Equipment & Furniture	-	1,096	4,000	-	4,000
	Capital Outlay	**-**	**1,096**	**4,000**	**-**	**4,000**
945-034-599000	Miscellaneous	1,202	42	-	3,000	-
	Other Expenditures	**1,202**	**42**	**-**	**3,000**	**-**
Revenue Total		**69,134**	**73,377**	**70,400**	**87,929**	**80,600**
Expense Total		**32,892**	**89,411**	**190,000**	**42,530**	**80,600**
Grand Total		**36,242**	**(16,034)**	**(119,600)**	**45,399**	**-**

Police Pension Fund

Police Pension Board

Department Overview:

The City of Pekin Police Pension Fund is used to account for assets held in a trustee capacity for pension benefit payments.

The Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the City's Police Department.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	$ Change from FY 25	% Change from FY 25
941	**Police Pension**							
941	**Police Pension**							
	Transfers From Other Funds	-	-	-	-	-	-	-
	Police Pension Revenue	2,457,771	2,406,034	2,872,854	2,855,670	3,120,931	248,077	9%
	Revenue	**2,457,771**	**2,406,034**	**2,872,854**	**2,855,670**	**3,120,931**	**248,077**	**9%**
	Contractual Services	-	-	-	-	-	-	0%
	Other Expenditures	-	-	-	-	-	-	0%
	Police Pension	4,613	-	3,275,544	-	3,616,692	341,148	100%
	Expense	**4,613**	-	**3,275,544**	-	**3,616,692**	**341,148**	**100%**
Revenue Total		**2,457,771**	**2,406,034**	**2,872,854**	**2,855,670**	**3,120,931**	248,077	9%
Expense Total		**4,613**	-	**3,275,544**	-	**3,616,692**	341,148	100%
Grand Total		**2,453,159**	**2,406,034**	**(402,690)**	**2,855,670**	**(495,761)**	**(93,071)**	**23%**

Budget Narrative:

The FY 26 Budget includes an employer contribution of $2,610,671 towards the Police Pension Fund. This includes a transfer from the General Fund in the amount of $2,537,337 transfer from the General Operations of $72,000 in cannabis tax, $1,685,897 in property taxes, $30,000 in personal property replacement taxes, and $749,441 from other general operations sources. There is also a transfer of $73,333 from the City Clerk's Department for video gaming machines.

The budget includes $3,616,692 in pension payments per page 35 of the Police Pension Fund Actuarial Valuation as of May 1, 2024.

Staff have included the actuary's recommended valuation in the FY 2026 budget. The amount budgeted can be changed by the City Council. The recommended contribution, minimum contribution, and 103% of the minimum contribution are listed below.

Pekin Police Pension Fund Funding Actuarial Valuations as of May 1, 2024

- Recommended Contribution: $2,610,671
- 103% of Alternative (Minimum) Contribution $2,107,747
- Alternative (Minimum) Contribution: $2,046,356

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
941	Police Pension					
941	**Police Pension**					
941-941-440200	Video Gaming License Fees	-	-	-	-	-
	Transfers From Other Funds	**-**	**-**	**-**	**-**	**-**
941-941-412000	Transfer from General Fnd PPRT	47,905	49,517	62,400	37,480	30,000
941-941-440100	Transfer From General Fund	1,909,547	1,859,113	2,295,426	2,295,426	2,580,671
941-941-479000	Employee Pension Deductio	481,178	497,342	515,028	522,752	510,260
941-941-490100	Interest Earnings	112	62	-	12	-
941-941-499800	Miscellaneous Receipts	19,029	-	-	-	-
	Police Pension Revenue	**2,457,771**	**2,406,034**	**2,872,854**	**2,855,670**	**3,120,931**
941-941-518400	Insurance	-	-	-	-	-
	Contractual Services	**-**	**-**	**-**	**-**	**-**
941-941-590600	Bank Charges	-	-	-	-	-
	Other Expenditures	**-**	**-**	**-**	**-**	**-**
941-941-559000	Medical Expense/supplies	4,613	-	1,500	-	-
941-941-559400	Pension Payments	-	-	3,274,044	-	3,616,692
	Police Pension	**4,613**	**-**	**3,275,544**	**-**	**3,616,692**
Revenue Total		**2,457,771**	**2,406,034**	**2,872,854**	**2,855,670**	**3,120,931**
Expense Total		**4,613**	**-**	**3,275,544**	**-**	**3,616,692**
Grand Total		**2,453,159**	**2,406,034**	**(402,690)**	**2,855,670**	**(495,761)**

FY 2025-26 Pension Funding Details:

			FY 25 Budget		FY 26 Budget	
941-941-412000	Replacement P/p Tax - State			62,400		30,000
941-941-440100	Transfer From General Fund					
	Gen Ops Transfer - RE Taxes		1,644,761		1,685,897	
	Gen Ops Transfer - Cannabis Tax		63,333		72,000	
	Gen Ops Transfer - Other Sources		514,000		749,441	
	Video Gaming Fees (Clerk)		73,333	2,295,427	73,333	2,580,671
				2,357,827		**2,610,671**

Pekin Police Pension Fund Funding Actuarial Valuations as of May 1, 2024

- Recommended Contribution: $2,610,671
- 103% of Alternative (Minimum) Contribution $2,107,747
- Alternative (Minimum) Contribution: $2,046,356

Fire Pension Fund

Fire Pension Board

Department Overview:

The City of Pekin Fire Pension Fund is used to account for assets held in a trustee capacity for pension benefit payments.

The Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the City's Fire Department.

Departmental Budget:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	FY 25 to 26 $ Change	FY 25 to 26 % Change
944	**Fire Pension**							
944	**Fire Pension**							
	Transfers From Other Funds	3,794,308	3,606,544	4,418,853	4,418,853	4,634,464	215,611	5%
	Fire Pension Revenue	573,627	601,312	558,631	548,986	542,451	(16,180)	100%
	Revenue	**4,367,935**	**4,207,856**	**4,977,484**	**4,967,839**	**5,176,915**	199,431	4%
	Fire Pension Expense	1,168	-	4,798,368	-	4,827,966	29,598	100%
	Expense	**1,168**	-	**4,798,368**	-	**4,827,966**	29,598	100%
Revenue Total		**4,367,935**	**4,207,856**	**4,977,484**	**4,967,839**	**5,176,915**	199,431	4%
Expense Total		**1,168**	-	**4,798,368**	-	**4,827,966**	29,598	100%
Grand Total		**4,366,767**	**4,207,856**	**179,116**	**4,967,839**	**348,949**	169,833	95%

Budget Narrative:

The FY 26 Budget includes an employer contribution of $4,669,464 towards the Fire Pension Fund. This includes a transfer from the General Fund in the amount of $4,522,797 transfer from the General Operations of $144,000 in cannabis tax, $3,371,793 in property taxes, $35,000 in personal property replacement taxes, and $972,004 from other general operations sources. There is also a transfer of $146,667 from the City Clerk's Department for video gaming machines.

The budget includes $4,827,996 in pension payments per page 34 of the Fire Pension Fund Actuarial Valuation as of May 1, 2024.

Staff have included the actuary's recommended valuation in the FY 2026 budget. The amount budgeted can be changed by the City Council. The recommended contribution, minimum contribution, and 105% of the minimum contribution are listed below.

Pekin Police Pension Fund Funding Actuarial Valuations as of May 1, 2024

- Recommended Contribution: $4,669,464
- 103% of Alternative (Minimum) Contribution $4,099,857
- Alternative (Minimum) Contribution: $3,904,626

Line-Item Detail:

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget
944	Fire Pension					
944	**Fire Pension**					
944-944-440100	Transfer From General Fund	3,794,308	3,606,544	4,418,853	4,418,853	4,634,464
944-944-440200	Video Gaming License Fees	-	-	-	-	-
	Transfers From Other Funds	**3,794,308**	**3,606,544**	**4,418,853**	**4,418,853**	**4,634,464**
944-944-410100	City Contrib RE Tax Levy	-	-	-	-	-
944-944-412000	Transfer from General Fnd PPRT	98,294	101,624	73,200	43,968	35,000
944-944-479000	Employee Pension Deductio	475,174	499,625	485,431	505,000	507,451
944-944-490100	Interest Earnings	159	63	-	18	-
	Fire Pension Revenue	**573,627**	**601,312**	**558,631**	**548,986**	**542,451**
944-944-559000	Medical Expense/supplies	1,168	-	1,800	-	-
944-944-559400	Pension Payments	-	-	4,781,568	-	4,827,966
944-944-561000	Legal Fees	-	-	15,000	-	-
	Fire Pension Expense	**1,168**	**-**	**4,798,368**	**-**	**4,827,966**
944	**Fire Pension**	**4,366,767**	**4,207,856**	**4,798,368**	**4,967,839**	**348,949**
Revenue Total		**4,367,935**	**4,207,856**	**4,977,484**	**4,967,839**	**5,176,915**
Expense Total		**1,168**	**-**	**4,798,368**	**-**	**4,827,966**
Grand Total		**4,366,767**	**4,207,856**	**179,116**	**4,967,839**	**348,949**

FY 2025-26 Pension Funding Details:

			FY 25 Budget		FY 26 Budget	
944-944-412000	Replacement P/p Tax - State			73,200		35,000
944-944-440100	Transfer From General Fund					
	Gen Ops Transfer - RE Taxes		3,289,522		3,371,793	
	Gen Ops Transfer - Cannabis Tax		126,665		144,000	
	Gen Ops Transfer - Other Sources		856,000		972,004	
	Video Gaming Fees (Clerk)		146,665	4,418,852	146,667	4,634,464
				4,492,052		**4,669,464**

Pekin Police Pension Fund Funding Actuarial Valuations as of May 1, 2024

- Recommended Contribution: $4,669,464
- 103% of Alternative (Minimum) Contribution $4,099,857
- Alternative (Minimum) Contribution: $3,904,626

February 28, 2025 Investment Report

Projected FY26 Yearend Cash Balances

			Cash Balance Total	Due from (Due to) General Fund	Net Cash Position	Projected FY25 Yearend Cash Balance	Budgeted FY26 Net Income	Anticipated Repayment of Interfund Loans	Projected Yearend FY26 Cash Balance	FY26 Budgeted Expenses (minus debt funded capital outlay)	Percent of Cash Reserves to Annual Bugeted Expenses
100	General Fund (Unrestricted Use)	General	10,444,787	16,974,360	27,419,147	9,158,135	84,557	2,400,000	11,642,692	40,382,226	29%
100	General Fund (Restricted Use)	General	80,642	-	80,642	80,642	-	-	80,642	-	NA
445	Capital Projects	Capital	332,864	-	332,864	281,892	2,000	-	283,892	535,000	53%
240	Motor Fuel Tax (MFT)	Special Revenue	1,011,712	-	1,011,712	1,296,168	(632,890)	-	663,278	2,132,890	31%
240	MFT (Restricted Use)	Special Revenue	6,500,000	-	6,500,000	6,500,000	-	-	6,500,000	-	NA
231	Sewer	Enterprise	5,755,663	(11,112,840)	(5,357,177)	4,821,940	790,425	(2,000,000)	3,612,365	10,115,039	36%
231	Sewer (Restricted)	Enterprise	603,652		603,652	-	-	-	-	-	NA
223	Garbage (Unrestricted Use)	Enterprise	623,310	(2,718,528)	(2,095,218)	820,868	280,020	(200,000)	900,888	3,482,012	26%
223	Garbage (Restricted Use)	Enterprise	250,000	-	250,000	-	-	-	-	-	NA
525	Airport	Enterprise	351,422	(3,075,513)	(2,724,091)	128,187	(121,850)	-	6,337	1,621,100	0%
501	Bus	Enterprise	1,885,206	-	1,885,206	1,552,866	275,932	-	1,828,798	6,574,068	28%
570	Economic Development	Enterprise	230,526	-	230,526	200,000	-	(200,000)	-	-	0%
277	Business Development Dist (BDD)	Special Revenue	6,656,110	-	6,656,110	1,645,700	(1,584,250)	-	61,450	5,271,455	1%
270	Central Business Dist TIF (CBD)	Special Revenue	307,501	-	307,501	221,244	(93,896)	-	127,348	576,396	22%
273	Southern Indutrial Park TIF (SIP)	Special Revenue	827,256	-	827,256	575,770	(483,311)	-	92,459	1,013,311	9%
275	Court Street TIF	Special Revenue	748,143	-	748,143	487,015	(404,590)	-	82,425	2,319,590	4%
271	Eastern Residential TIF	Special Revenue	146,304	-	146,304	110,616	97,996	-	208,612	205,004	102%
272	Southern Residential TIF	Special Revenue	236,651	-	236,651	142,788	191,109	-	333,897	212,891	157%
208	Tourism	Special Revenue	570,433	-	570,433	625,075	(211,870)	-	413,205	526,870	78%
261	HUD (CDBG)	Special Revenue	14,477	(67,479)	(53,002)	6,993	-	-	6,993	637,415	1%
924	Library	Special Revenue	1,366,380	-	1,366,380	1,229,842	(60,000)		1,169,842	2,110,038	55%
924	Library (Restricted Use)	Special Revenue	227,228	-	227,228	227,228	-	-	227,228	-	NA
945	Foreign Fire	Special Revenue	165,595		165,595	159,817	-		159,817	80,600	198%
695	Insurance	Internal Service	3,034,467	-	3,034,467	2,917,137	55,138	-	2,972,275	8,440,064	35%
695	Insurance (Restricted Use)	Internal Service	36,187	-	36,187	36,187	-	-	36,187	-	NA
699	Vehicle Maintenance Fund (VMF)	Internal Service	880,013	-	880,013	875,495	(224,545)	-	650,950	1,794,745	36%
			43,286,528	0.00	43,286,528	34,101,604		-	32,061,580		

Note: Adjustments have been made to the February Investment Report to comport with the requirements for budgetary analysis and presentation.

4/16/2025

Personnel Summary

DEPARTMENT	FY22		FY23		FY24		Requested for		Requested for FY26		Change in FT	Change in PT	New Positions
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time			
City Manager	1.0	7.0	1.0	7.0	2.0	7.0	2.0	7.0	3.0	7.0	1.0	-	Shifts Economic Development to Admin
City Clerk	2.0	-	2.0	-	2.0	-	2.0	-	2.0	-	-	-	
Legal	Contracted		Contracted		2.0	-	Contracted		Contracted				
Finance	9.5	-	10.0	-	11.0	-	11.0	-	10.0	-	(1.0)	-	Removes Junior Accountant
Human Resources	3.0	-	3.0	-	3.0	-	3.0	-	3.0	-	-	-	
Information Technology	2.0	-	2.0	-	2.0	-	3.0	-	2.0	-	(1.0)	-	Removes Department Manager
Police	64.0	-	65.0	-	68.0	-	69.0	-	68.0	-	(1.0)	-	FY 26 headcount will be 69 for roughly 2 weeks do to transition, then go down to 68.
Fire	57.0	-	57.0	-	57.0	-	57.0	-	57.0	-	-	-	
Planning & Zoning & Economic Development	Contracted		Contracted		1.0		1.0		-		(1.0)	-	Position shifts to Administration
Building Inspections/Zoning Division	Contracted		2.0		4.0	-	4.0	-	4.0	-	-	-	Includes Assistant Director of Inspections
CDBG	1.0	-	1.0	-	1.0	-	1.0	-	-	-	(1.0)	-	Position eliminated
Bus Department	5.5	135.0	9.5	115.0	9.5	115.0	9.5	115.0	6.0	123.0	(3.5)	8.0	For the purposes of this report, we clarified the definition of a full time bus employee. A full time bus employee is a person who works 40 hours on a weekly basis, not on occasion. This budget also adds a full time safety trainer, the number of part time employees fluctuates significantly. Current figure includes 123 part time employees.
Airport	1.0	-	1 & Contracted		1 & Contracted		1 & Contracted		1 & Contracted			-	Budget includes Airport Manager
Public Works / Admin & Engineering	4.0	-	5.0	-	5.0	-	5.0	-	3.0	-	(2.0)	-	Removes City Engineer and Assistant City Engineer and replaces them with contractors
Public Works / Solid Waste	11.5	-	11.5	-	11.5	-	11.5	-	11.0	-	(0.5)	-	Removes a portion of an allocated position
Public Works / Streets & Sewer	15.5	-	15.5	-	15.5	-	17.5	-	15.0	-	(2.5)	-	Removes 2.5 FTE via staffing reduction (2 fulled allocated, one partially allocated)
Public Works / WWTP	5.0	-	5.0	-	5.0	-	5.0	-	4.0	-	(1.0)	-	Staffing reduction
Public Works / Public Property	3.0	11.0	3.0	3.0	3.0	3.0	5.0	-	5.0	-	-	-	
Public Works / Fleet Maintenance	5.5	-	5.5	-	5.5	-	5.5	-	3.0	-	(2.5)	-	Removes 2.5 allocated public works positions
Library* - Revised	11.0	16.0	12.0	13.0	11.0	13.0	11.0	14.0	12.0	13.0	1.0	(1.0)	Upon discussion with the library, these figures have been updated and reflect accurate headcount. The figures from previous budgets are shown below the table.
Personnel Totals	**201.5**	**169.0**	**211.0**	**138.0**	**220.0**	**138.0**	**224.0**	**136.0**	**209.0**	**143.0**	**(15.0)**	**7.0**	
TOTAL	**370.5**		**349.0**		**358.0**		**360.0**		**352.0**		**-8.0**		

2026 through 2026

Capital Improvement Plan

Pekin, IL

Projects By Department

Department	Project #	Prior Years	2026	1-Yr. Total	Future Years	Total
Airport						
Airport - Security Gate Upgrades	*LPJJWB5T*	0	14,000	**14,000**	0	**14,000**
Fuel Tanks / Runway	*SO0YP3J8*	50,000	800,000	**800,000**	0	**850,000**
Snow Removal Vehicle / Equipment	*BEZJRHMV*	0	30,000	**30,000**	0	**30,000**
Terminal Roof Replacement	*Y2TR2TSL*	0	157,895	**157,895**	0	**157,895**
	Airport Total	**50,000**	**1,001,895**	**1,001,895**	**0**	**1,051,895**
Engineering						
Broadway Street Resurfacing - Parkway to 14th	*72WHWE9O*	40,000	235,000	**235,000**	4,346,800	**4,621,800**
Court Street Reconstruction - 8th to 10th		0	4,190,000	**4,190,000**	0	**4,190,000**
Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	781,085	4,690,000	**4,690,000**	4,700,000	**10,171,085**
Downtown Sidewalk Repairs		150,000	400,000	**400,000**	0	**550,000**
Veterans Drive Extension - Sheridan to I-474	*LIYDZINI*	0	2,300,000	**2,300,000**	62,700,000	**65,000,000**
	Engineering Total	**971,085**	**11,815,000**	**11,815,000**	**71,746,800**	**84,532,885**
Fire						
Cardiac Monitor Replacement Schedule	*8TUKHZMU*	50,000	54,000	**54,000**	578,800	**682,800**
Extraction Tools (Combination Tool)	*30EST9T4*	0	30,000	**30,000**	0	**30,000**
Refurbish 2000 Fire Tower 4		369,000	420,000	**420,000**	0	**789,000**
Refurbish 2007 Fire Engine 2	*HCRJKNOC*	261,000	320,000	**320,000**	20,000	**601,000**
Refurbish 2007 Fire Ladder 1	*VO4FAXEA*	0	50,000	**50,000**	840,000	**890,000**
Replace 2013 Fire Ladder 3	*V2OPXOKA*	0	1	**1**	2,000,000	**2,000,001**
	Fire Total	**680,000**	**874,001**	**874,001**	**3,438,800**	**4,992,801**
Information Technology						
Criminal Justice Information System	*ABAWN7JO*	0	562,000	**562,000**	0	**562,000**
	Information Technology Total	**0**	**562,000**	**562,000**	**0**	**562,000**
Public Property						
Coulson Building - Exterior Paint & New Roof	*WLN18SST*	0	80,000	**80,000**	0	**80,000**
Fire Station 2 & 3 Repairs		0	500,000	**500,000**	0	**500,000**
Lutticken Property Purchase		2,000,000	12,500,000	**12,500,000**	0	**14,500,000**
Replace Windows at Dispatch	*WNUDP280*	0	15,000	**15,000**	0	**15,000**
	Public Property Total	**2,000,000**	**13,095,000**	**13,095,000**	**0**	**15,095,000**
Sewer						
Blower Motors for WWTP	*SDS8AFNC*	0	50,000	**50,000**	50,000	**100,000**
Lift Station Rehabs		0	1,000,000	**1,000,000**	1,000,000	**2,000,000**
WWTP Building Repairs	*68BCO5UW*	0	300,000	**300,000**	0	**300,000**
WWTP Digester Replacement	*HP6QMRG7*	0	60,000	**60,000**	0	**60,000**
	Sewer Total	**0**	**1,410,000**	**1,410,000**	**1,050,000**	**2,460,000**

Department	Project #	Prior Years	2026	1-Yr. Total	Future Years	Total
Storm Sewer						
Brookview Terrace	*5UO91T6J*	0	150,000	**150,000**	0	**150,000**
Combined Sewer Overflow (CSO)	*E9DVUXA3*	0	15,000,000	**15,000,000**	6,000,000	**21,000,000**
	Storm Sewer Total	**0**	**15,150,000**	**15,150,000**	**6,000,000**	**21,150,000**
Streets						
1-Ton Truck Replacements		110,000	150,000	**150,000**	748,884	**1,008,884**
3/4 Ton Pick-Up Replacements		0	115,000	**115,000**	190,000	**305,000**
Annual Sidewalk Replacement	*E8M5NDLU*	550,000	250,000	**250,000**	2,500,000	**3,300,000**
Dump/Plow Trucks Replacement Schedule	*I5EMUFL0*	740,584	220,000	**220,000**	3,405,200	**4,365,784**
	Streets Total	**1,400,584**	**735,000**	**735,000**	**6,844,085**	**8,979,669**
	GRAND TOTAL	**5,101,669**	**44,642,896**	**44,642,896**	**89,079,685**	**138,824,250**

2026 through 2026

Capital Improvement Plan

Pekin, IL

Projects By Funding Source Summary

Source	Project #	2026	Total
Business Development District			
Broadway Street Resurfacing - Parkway to 14th	*72WFWE9O*	235,000	**235,000**
Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	2,500,000	**2,500,000**
Business Development District Total		**2,735,000**	**2,735,000**
Capital Outlay from Operations			
Fuel Tanks / Runway	*SO0YP3J8*	80,000	**80,000**
Snow Removal Vehicle / Equipment	*BEZJRHMV*	30,000	**30,000**
Terminal Roof Replacement	*Y2TR2TSL*	3,948	**3,948**
Capital Outlay from Operations Total		**113,948**	**113,948**
Capital Projects Fund			
Annual Sidewalk Replacement	*E8M5NDLU*	250,000	**250,000**
Fire Station 2 & 3 Repairs		285,000	**285,000**
Capital Projects Fund Total		**535,000**	**535,000**
Debt			
Combined Sewer Overflow (CSO)	*E9DVUXA3*	15,000,000	**15,000,000**
Lutticken Property Purchase		12,500,000	**12,500,000**
Debt Total		**27,500,000**	**27,500,000**
Federal Grants			
Court Street Reconstruction - 8th to 10th		3,000,000	**3,000,000**
Fuel Tanks / Runway	*SO0YP3J8*	720,000	**720,000**
Terminal Roof Replacement	*Y2TR2TSL*	153,947	**153,947**
Veterans Drive Extension - Sheridan to I-474	*LIYDZINI*	1,840,000	**1,840,000**
Federal Grants Total		**5,713,947**	**5,713,947**
General Fund (Capital Outlay in Departments)			
1-Ton Truck Replacements		94,500	**94,500**
3/4 Ton Pick-Up Replacements		72,450	**72,450**
Airport - Security Gate Upgrades	*LPJJWB5T*	14,000	**14,000**
Cardiac Monitor Replacement Schedule	*8T0KHZMU*	54,000	**54,000**
Coulson Building - Exterior Paint & New Roof	*WLN18SST*	80,000	**80,000**
Criminal Justice Information System	*ABAWN7JO*	562,000	**562,000**

Source	Project #	2026	Total
Dump/Plow Trucks Replacement Schedule	*I5EMUFL0*	220,000	**220,000**
Extraction Tools (Combination Tool)	*30EST9T4*	30,000	**30,000**
Fire Station 2 & 3 Repairs		50,000	**50,000**
Refurbish 2000 Fire Tower 4		420,000	**420,000**
Refurbish 2007 Fire Engine 2	*HCRJKNOC*	320,000	**320,000**
Refurbish 2007 Fire Ladder 1	*VO4FAXEA*	50,000	**50,000**
Replace 2013 Fire Ladder 3	*V2OPXOKA*	1	**1**
Replace Windows at Dispatch	*WNUDP280*	15,000	**15,000**
General Fund (Capital Outlay in Departments) Total		**1,981,951**	**1,981,951**

Private Sector Reimbursement

Court Street Reconstruction - 8th to 10th		640,000	**640,000**
Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	500,000	**500,000**
Private Sector Reimbursement Total		**1,140,000**	**1,140,000**

Sewer Fund

1-Ton Truck Replacements		55,500	**55,500**
3/4 Ton Pick-Up Replacements		42,550	**42,550**
Blower Motors for WWTP	*SDS8AI-NC*	50,000	**50,000**
Brookview Terrace	*5UO91T6J*	150,000	**150,000**
Court Street Reconstruction - 8th to 10th		220,000	**220,000**
Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	700,000	**700,000**
Lift Station Rehabs		1,000,000	**1,000,000**
WWTP Building Repairs	*68BCO5UW*	300,000	**300,000**
WWTP Digester Replacement	*HP6QMRG7*	60,000	**60,000**
Sewer Fund Total		**2,578,050**	**2,578,050**

TIF (Central Business District)

Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	150,000	**150,000**
TIF (Central Business District) Total		**150,000**	**150,000**

TIF (Court Street)

Court Street Reconstruction - 8th to 10th		230,000	**230,000**
Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	290,000	**290,000**
Downtown Sidewalk Repairs		400,000	**400,000**
Fire Station 2 & 3 Repairs		165,000	**165,000**
Veterans Drive Extension - Sheridan to I-474	*LIYDZINI*	410,000	**410,000**
TIF (Court Street) Total		**1,495,000**	**1,495,000**

Source	Project #	2026	Total
TIF (East Residential)			
Veterans Drive Extension - Sheridan to I-474	*LIYDZINI*	50,000	**50,000**
TIF (East Residential) Total		**50,000**	**50,000**
TIF (South Industrial Park)			
Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	550,000	**550,000**
TIF (South Industrial Park) Total		**550,000**	**550,000**
TIF (South Residential)			
Court Street Reconstruction - 8th to 10th		100,000	**100,000**
TIF (South Residential) Total		**100,000**	**100,000**
GRAND TOTAL		**44,642,896**	**44,642,896**

2026 through 2030

5-Year Capital Improvement Plan

Pekin, IL

Projects By Department

Department	Project #	Prior Years	2026	2027	2028	2029	2030	5-Yr. Total	Future Years	Total
Airport										
Airport - Install PAPI for Runway 9	*964DXQBC*	0				500,000		**500,000**	0	**500,000**
Airport - Rehabilitate East Portion of Apron	*8LPNCNXF*	0					2,250,000	**2,250,000**	0	**2,250,000**
Airport - Rehabilitate Parallel Taxiway & Connect	*EUDRNSJU*	0				2,200,000		**2,200,000**	0	**2,200,000**
Airport - Rehabilitate Parking Lot & Entrance Road	*D3VH2X2C*	0					750,000	**750,000**	0	**750,000**
Airport - Security Gate Upgrades	*LPJJWB5T*	0	14,000					**14,000**	0	**14,000**
ross Runway	*K0E90EH*	0					3,500,000	**3,500,000**	500,000	**4,000,000**
Fuel Tanks / Runway	*SO0:P3J8*	50,000	800,000					**800,000**	0	**850,000**
Gator Vehicle	*ENK0G05M*	0			15,000			**15,000**	0	**15,000**
Hangar Expansion	*Q071K6R0*	0		1,441,100				**1,441,100**	0	**1,441,100**
Snow Removal Vehicle / Equipment	*BEZJRHMV*	0	30,000					**30,000**	0	**30,000**
Terminal Roof Replacement	*Y TR2,SL*	0	157,895					**157,895**	0	**157,895**
	Airport Total	**50,000**	**1,001,895**	**1,441,100**	**15,000**	**2,700,000**	**6,500,000**	**11,657,995**	**500,000**	**12,207,995**
Engineering										
300 Block Parking Lot Rehab		0			600,000			**600,000**	0	**600,000**
Broadway Street Resurfacing - Parkway to 14th	*72WFWE9O*	40,000	235,000	990,000	3,356,800			**4,581,800**	0	**4,621,800**
Court Street Reconstruction - 8th to 10th		0	4,190,000					**4,190,000**	0	**4,190,000**
Court Street Reconstruction - Stadium to 10th	*U0QK6R0Y*	781,085	4,690,000	4,700,000				**9,390,000**	0	**10,171,085**
Derby Street Reconstruction - 2nd to 8th	*RIBPEOSX*	0			1,250,000	13,200,000		**14,450,000**	0	**14,450,000**
Downtown Alley Rehabs	*A7CGW40L*	0			350,000	400,000		**750,000**	0	**750,000**
Downtown Mill & Overlay	*J371!ZPM*	0					350,000	**350,000**	5,500,000	**5,850,000**
Downtown Sidewalk Repairs		150,000	400,000					**400,000**	0	**550,000**
Downtown Sidewalk Vault Repairs	*EBCM5LP3*	0			100,000			**100,000**	0	**100,000**
Riverfront South Pier Demolition	*OLBO0JJ1*	0		60,000				**60,000**	0	**60,000**
Veterans Drive Extension - Sheridan to I-474	*LIYDZINI*	0	2,300,000	2,000,000	700,000			**5,000,000**	60,000,000	**65,000,000**
	Engineering Total	**971,085**	**11,815,000**	**7,750,000**	**6,356,800**	**13,600,000**	**350,000**	**39,871,800**	**65,500,000**	**106,342,885**

Fire

Department	Project #	Prior Years	2026	2027	2028	2029	2030	5-Yr. Total	Future Years	Total
Air Compressor for SCBAs	*LLLD7CWP*	0		45,000				**45,000**	0	**45,000**
Cardiac Monitor Replacement Schedule	*8T0KHZMU*	50,000	54,000	58,500	63,200	68,300	73,800	**317,800**	315,000	**682,800**
Command Vehicle Fire 3	*LPEYB4D4*	0			60,000			**60,000**	68,000	**128,000**
Extraction Tools (Combination Tool)	*30EST9T4*	0	30,000					**30,000**	0	**30,000**
Fire Station 2	*IS25P93F*	0			475,168	475,168	475,168	**1,425,504**	8,077,856	**9,503,360**
Fire Station 3		0		700,032	700,032	700,032	700,032	**2,800,128**	4,200,192	**7,000,320**
Fire Station 4		0			700,032	700,032	700,032	**2,100,096**	4,900,224	**7,000,320**
Refurbish 2000 Fire Tower 4		369,000	420,000					**420,000**	0	**789,000**
Refurbish 2007 Fire Engine 2	*HCRJKNOC*	261,000	320,000	20,000				**340,000**	0	**601,000**
Refurbish 2007 Fire Ladder 1	*VO4FAXEA*	0	50,000	840,000				**890,000**	0	**890,000**
Refurbish 2008 Fire Engine 4	*P3DL7FYV*	0		325,000	365,000			**690,000**	0	**690,000**
Replace 2013 Fire Ladder 3	*V2OPXOKA*	0	1				2,000,000	**2,000,001**	0	**2,000,001**
Replace Command Vehicle		0				50,000		**50,000**	134,648	**184,648**
Fire Total		**680,000**	**874,001**	**1,988,532**	**2,363,432**	**1,993,532**	**3,949,032**	**11,168,529**	**17,695,920**	**29,544,449**

Information Technology

Criminal Justice Information System	*ABAWN7JO*	0	562,000					**562,000**	0	**562,000**
SCADA System	*XX07EKP9*	0		400,000				**400,000**	0	**400,000**
Security Cameras	*[illegible]ICZUD5E*	0			125,000			**125,000**	0	**125,000**
Information Technology Total		**0**	**562,000**	**400,000**	**125,000**	**0**	**0**	**1,087,000**	**0**	**1,087,000**

Police

UTV		0		20,000				**20,000**	0	**20,000**
Poli[illegible] Total		**0**	**0**	**20,000**	**0**	**0**	**0**	**20,000**	**0**	**20,000**

Department	Project #	Prior Years	2026	2027	2028	2029	2030	5-Yr. Total	Future Years	Total
Public Property										
Chiller Replacement	*JX97HNUK*	0					100,000	**100,000**	0	**100,000**
Coulson Building - Exterior Paint & New Roof	*WLN18SST*	0	80,000					**80,000**	0	**80,000**
EOC Update	*XOHKCCFH*	0		100,000				**100,000**	0	**100,000**
Exterior ADA Improvements at City Hall	*H414DMIV*	0			300,000			**300,000**	0	**300,000**
Fire Station 2 & 3 Repairs		0	500,000					**500,000**	0	**500,000**
Funeral Home / City Hall Planning	*ZQAB0V7H*	0			50,000			**50,000**	0	**50,000**
Koch Street	*T107U6GZ*	0				300,000		**300,000**	0	**300,000**
Lutticken Property Purchase		2,000,000	12,500,000					**12,500,000**	0	**14,500,000**
Replace Windows at Dispatch	*WNUDP280*	0	15,000					**15,000**	0	**15,000**
Public Property Total		**2,000,000**	**13,095,000**	**100,000**	**350,000**	**300,000**	**100,000**	**13,945,000**	**0**	**15,945,000**
Sewer										
Blower Motors for WWTP	*SDS8AFNC*	0	50,000					**50,000**	50,000	**100,000**
Lift Station Rehabs		0	1,000,000	1,000,000				**2,000,000**	0	**2,000,000**
Sewers - New Jetter Head for Vactor Truck	*0HXGSW30*	0			50,000			**50,000**	0	**50,000**
WWTP Building Repairs	*68BCO5UW*	0	300,000					**300,000**	0	**300,000**
WWTP Digester Replacement	*HP6QMRG7*	0	60,000					**60,000**	0	**60,000**
Sewer Total		**0**	**1,410,000**	**1,000,000**	**50,000**	**0**	**0**	**2,460,000**	**50,000**	**2,510,000**
Solid Waste										
Rear Load Truck Replacements		0			300,000			**300,000**	1,214,715	**1,514,715**
Solid Waste Total		**0**	**0**	**0**	**300,000**	**0**	**0**	**300,000**	**1,214,715**	**1,514,715**
Storm Sewer										
Brookview Terrace	*5UO91T6J*	0	150,000					**150,000**	0	**150,000**
Combined Sewer Overflow (CSO)	*E9DVUXA3*	0	15,000,000	6,000,000				**21,000,000**	0	**21,000,000**
Storm Sewer Total		**0**	**15,150,000**	**6,000,000**	**0**	**0**	**0**	**21,150,000**	**0**	**21,150,000**

Department	Project #	Prior Years	2026	2027	2028	2029	2030	5-Yr. Total	Future Years	Total
Streets										
1-Ton Truck Replacements		110,000	150,000		161,363		177,499	**488,862**	410,023	**1,008,884**
3/4 Ton Pick-Up Replacements		0	115,000				90,000	**205,000**	100,000	**305,000**
Annual Sidewalk Replacement	*E8M5NDLU*	550,000	250,000	250,000	250,000	250,000	250,000	**1,250,000**	1,500,000	**3,300,000**
Dump/Plow Trucks Replacement Schedule	*I5EMUFL0*	740,584	220,000	310,000	324,135	340,342	357,359	**1,551,836**	2,073,365	**4,365,784**
Replace Durapatcher	*ATEWOOWT*	0		125,000				**125,000**	0	**125,000**
Replace Roller		0		25,000				**25,000**	0	**25,000**
Salt Dome Demolition	*MFFI1P18*	0		75,000				**75,000**	0	**75,000**
	Streets Total	**1,400,584**	**735,000**	**785,000**	**735,497**	**590,341**	**874,857**	**3,720,696**	**4,083,388**	**9,204,669**
	GRAND TOTAL	5,101,669	44,642,896	19,484,632	10,295,729	19,183,873	11,773,889	105,381,020	89,044,022	199,526,713

CITY OF Pekin ILLINOIS

REQUEST FOR COUNCIL ACTION

Agenda Date: April 21, 2025
To: Members of the City Council
From: Joshua Wray, Economic Development Director

AGENDA ITEM: Ordinance No. 4293-24/25 Approving a Pekin Court Street Tax Increment Financing (TIF) District Redevelopment Agreement with Dennis and Shari Ragland

DESCRIPTION: Dennis and Shari Ragland recently closed on the property at 3723 Grandview Court and are seeking incentives under the residential TIF policy. The project is a new home with a total investment of over $500,000 ($75,000 of TIF-eligible expenses). Under the existing residential incentive policy, the total incentive given from the TIF fund will be up to $70,000 in property tax increment rebates over a period not to exceed 10 years. The actual incentive given will be based on the eligible expenses incurred and the new property assessment after project completion.

Staff recommends approval of this ordinance.

FINANCIAL IMPACT:
Requested Amount: TBD based on actual eligible expenses and new property assessment but not to exceed $70,000 paid over up to 10 years.
Line Item: East Residential TIF Fund, 271-271-591200
Category: Grants/Econ Assistance
Line / Category Budgeted Amount: No current budget - expenses expected to begin in FY 2027
Line / Category Remaining Funds: n/a
Notes: The only expenses incurred by the City under this agreement will be paid from new revenue generated by the increment of this project. If there is no revenue generated by incremental property value, there will be no incentives paid
Award Type: Council Policy

REVIEWED BY:

Eric Dubrowski, Finance Director	Approved - 3/26/2025
Jim Vasselli, City Attorney	Approved - 4/9/2025
John Dossey, City Manager	Approved - 4/17/2025
Sue McMillan, City Clerk	Final Approval - 4/18/2025

CITY OF PEKIN, ILLINOIS

ORDINANCE NO. _____

AN ORDINANCE APPROVING AND AUTHORIZING THE EXECUTION OF A TIF DISTRICT REDEVELOPMENT AGREEMENT

BY AND BETWEEN

THE CITY OF PEKIN

AND

DENNIS AND SHARI RAGLAND

PEKIN EAST RESIDENTIAL TAX INCREMENT FINANCING DISTRICT

ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PEKIN, ILLINOIS ON THE 21ST DAY OF APRIL, 2025.

CITY OF PEKIN, ILLINOIS: ORDINANCE NO. _____

AN ORDINANCE APPROVING AND AUTHORIZING THE EXECUTION OF A TIF DISTRICT REDEVELOPMENT AGREEMENT BY AND BETWEEN: THE CITY OF PEKIN AND DENNIS AND SHARI RAGLAND

The Mayor and City Council of the City of Pekin, Tazewell County, Illinois (the "City"), have determined that this TIF District Redevelopment Agreement is in the best interest of the citizens of the City of Pekin; therefore, be it ordained as follows:

SECTION ONE: The Redevelopment Agreement with Dennis and Shari Ragland attached hereto is hereby approved.

SECTION TWO: The Mayor is hereby authorized and directed to enter into and execute on behalf of the City said Redevelopment Agreement and the City Clerk of the City of Pekin is hereby authorized and directed to attest such execution.

SECTION THREE: The Redevelopment Agreement shall be effective the date of its approval on the 21st day of April, 2025.

SECTION FOUR: This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED, APPROVED & ADOPTED by the Corporate Authorities of the City of Pekin this 21st day of April, 2025 and filed in the office of the City Clerk of said City on that date.

CORPORATE AUTHORITIES	AYE VOTE	NAY VOTE	ABSTAIN / ABSENT
John Abel			
Chris Onken			
Dave Nutter			
Lloyd Orrick			
Rick Hilst			
Karen Hohimer			
Mary Burress, Mayor			
TOTAL VOTES:			

APPROVED: _____, Date ____/ ____ / 2025
Mayor, City of Pekin

ATTEST: _____, Date: ____/ ____ / 2025
City Clerk, City of Pekin

TAX INCREMENT FINANCING DISTRICT REDEVELOPMENT AGREEMENT

by and between

CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS

and

DENNIS AND SHARI RAGLAND

PEKIN EAST RESIDENTIAL
TAX INCREMENT FINANCING DISTRICT

APRIL 21, 2025

TIF REDEVELOPMENT AGREEMENT
BY AND BETWEEN
CITY OF PEKIN
&
DENNIS AND SHARI RAGLAND

PEKIN EAST RESIDENTIAL TIF DISTRICT

THIS TIF REDEVELOPMENT AGREEMENT (including Exhibits) ("Agreement") is entered into this 21st day of April, 2025, by the **City of Pekin** (the "City"), an Illinois Home Rule Municipal Corporation, Tazewell County, Illinois, and **Dennis and Shari Ragland** (the "Developer").

PREAMBLE

WHEREAS, the City has the authority to promote the health, safety, and welfare of the City and its citizens and to prevent the spread of blight and deterioration and inadequate public facilities by promoting the development of private property thereby increasing the tax base of the City and providing employment for its citizens; and

WHEREAS, pursuant to the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4.4 *et seq.*, as amended (the "Act"), the City has the authority to provide incentives to owners or prospective owners of real property to develop, redevelop, and rehabilitate such property by reimbursing the owners for certain costs from resulting increases in real estate tax revenues; and

WHEREAS, on September 25, 2023, recognizing the need to foster the development, expansion and revitalization of certain properties which are vacant, underutilized or undeveloped, the City adopted Tax Increment Financing under the Act, approved a Redevelopment Plan and designated a Redevelopment Area known as the **Pekin East Residential Tax Increment Financing District** (the "TIF District"); and

WHEREAS, one such property which is owned or to be acquired by the Developer and located Lot #'s 16 & 17 Grandview Court, Pekin, Illinois 61554 (PIN #'s 05-05-32-107-005 and 05-05-32-107-006) (the "Property") is in need of development and integral to the development of the TIF District; and

WHEREAS, the Developer is proceeding with plans to construct a new single-family residence located thereon with an approximate market value greater than $500,000 (the "Project") based upon incentives made available by the City; and

WHEREAS, it is the intent of the City to encourage economic development which will increase the real estate tax, which increased taxes will be used, in part, to finance incentives to assist this Developer's Project; and

WHEREAS, the City has the authority under the Act to incur Redevelopment Project Costs ("Eligible Project Costs") and to reimburse Developer for such costs; and

WHEREAS, pursuant to Section 74.4-4(q) of the Act, the City may utilize TIF revenues from one redevelopment project area for eligible costs in another, contiguous redevelopment project area; and

WHEREAS, pursuant to Illinois Statute 65 ILCS 5/8-1-2.5, the City has the authority to appropriate and expend funds for economic development purposes, including without limitation, the making of grants to any commercial enterprise that is necessary or desirable for the promotion of economic development within the municipality; and

WHEREAS, the Developer has requested that incentives for the development be provided by the City from incremental increases in real estate taxes of the City and its Project and that such incentives include the reimbursement of Eligible Project Costs; and

WHEREAS, the City has determined that this Project requires the incentives requested and that said Project will, as a part of the Plan, promote the health, safety and welfare of the City and its citizens by attracting private investment to prevent blight and deterioration, to develop underutilized property, and to provide employment for its citizens and generally to enhance the economy of the City; and

WHEREAS, the City and the Developer (the "Parties") have agreed that the City shall reimburse the Developer for a portion of its TIF Eligible Project Costs incurred in completing the Project as specified below in *Section C, Incentives*; and

WHEREAS, in no event shall cumulative maximum reimbursements for the Developer's TIF Eligible Project Costs under this Agreement exceed those set forth in Section C below; and

WHEREAS, the City is entering into this Agreement to induce the Developer to acquire the Property and complete the Project; and

WHEREAS, in consideration of the execution of this Agreement and in reliance thereon, the Developer has proceed with its plans to complete the Project as set forth herein.

AGREEMENTS

NOW, THEREFORE, for good and valuable consideration, the receipt of which is acknowledged, the Parties agree as follows:

A. PRELIMINARY STATEMENTS

1. The Parties agree that the matters set forth in the recitals above are true and correct and form a part of this Agreement, and are to be construed as binding statements of this Agreement.

2. Any terms which are not defined in this Agreement shall have the same meaning as they do in the Act, unless indicated to the contrary.

3. The Developer shall remain in compliance with all municipal ordinances relating to property development, property condition, zoning, subdivision and building codes. Failure to cure the violation of any such ordinance within thirty (30) days upon being provided written notice of the same by the City shall be cause for the City to declare the Developer in Default and unilaterally terminate this Agreement, except where such failure is not reasonably susceptible to cure within such 30-day period, in which case the Developer shall have such additional time to cure as is reasonably necessary, provided that the Developer has commenced such cure within such 30-day period and continues to diligently prosecute the same to completion.

4. The Developer shall complete the Project within twelve (12) months from the date this Agreement is executed, subject to extension due to Force Majeure (defined below).

5. Each of the Parties represents that it has taken all actions necessary to authorize its representatives to execute this Agreement.

B. ADOPTION OF TAX INCREMENT FINANCING

The City has created a Tax Increment Financing District known as the "Pekin East Residential TIF District" which includes the Developer's Property. The City has approved certain Redevelopment Project Costs, including the types described in *Exhibit 1* for the Developer's Project which shall be known as the **"Dennis and Shari Ragland Redevelopment Project"**.

C. INCENTIVES

In consideration for the Developer completing its Project, the City agrees to extend to Developer the following incentives to assist Developer's Project:

1. The City shall reimburse the Developer **Sixty-Five and Seven Tenths Percent (65.7%)** of the annual "net" incremental increase in real estate tax generated over the base year by the Developer's Project for the reimbursement of a portion of the Developer's TIF Eligible Project Costs related to land acquisition (as set forth in Exhibit "1" attached hereto). Said reimbursements shall commence with the real estate tax increment derived from the real estate taxes assessed in the year the completed project is fully assessed, and continue until the last to occur of: (1) a period of nine (9) additional years (for a total of 10 years of reimbursements), (2) until all TIF Eligible Project Costs as described in **Exhibit "1"** and verified pursuant to *Section E* below related to land acquisition are fully reimbursed, or (3) until the Developer has received cumulative total reimbursements not to exceed a total calculated as follows:

    a. **$30,000.00** if construction of the home located on the Property is timely completed and has an initial fair market value (as determined by the local Supervisor of Assessments) upon completion of the Project of less than $250,000.00, or

    b. **$40,000.00** if construction of the home located on the Property is timely completed and has an initial fair market value (as determined by the local Supervisor of Assessments) upon completion of the Project of $250,000.00 or greater but less than $300,000.00, or

    c. **$50,000.00** if construction of the home located on the Property is timely completed and has an initial fair market value (as determined by the local Supervisor of Assessments) upon completion of the Project of $300,000.00 or greater but less than $400,000.00, or

    d. **$70,000.00** if construction of the home located on the Property is timely completed and has an initial fair market value (as determined by the local Supervisor of Assessments) upon completion of the Project of $400,000.00 or greater.

2. "Net" real estate tax increment is defined as increases in annual real estate tax increment derived from the Developer's Project after payment of a proportionate amount of TIF District

administrative fees and costs incurred by the City and payments pursuant to any TIF District Intergovernmental Agreements, if any. The Developer's proportionate amount is calculated by dividing the increment generated by the Developer's Project by the total increment generated by the TIF District, and multiplying the result by such TIF District administrative fees and costs and payments pursuant to any TIF District Intergovernmental Agreements, if any.

3. In order to continue receiving the incentives set forth herein, the Developer agrees to provide any information to the City upon written request of the City regarding the number of jobs created and/or retained by the Project as may be required by the Act and/or by the Illinois Comptroller. Failure to provide such information within 30 days form the date fo the City's request shall be cause for the City, at the City's sole discretion, to declare the Developer in default and/or for the City to withhold any payments otherwise due the Developer hereunder until such time as the City's request is satisfied.

4. The reimbursements set forth herein shall run with the Property. In the event the Developer sells or otherwise conveys the Property during the term of the Agreement, any future reimbursements otherwise due the Developer hereunder shall be reimbursed to the subsequent owner(s) of the Property for the remaining term of this Agreement.

D. LIMITATION OF INCENTIVES TO DEVELOPER

1. In no event, shall the maximum cumulative reimbursements for the Developer's TIF Eligible Project Costs exceed that set forth in *Section C(1)* above.

2. It is not contemplated that, nor is the City obligated, to use any of its proportionate share of the monies generated by this Project for any of Developer's Eligible Project Costs, but rather the City shall use such sums for any purpose under the Act as it may in its sole discretion determine.

E. PAYMENT OF ELIGIBLE PROJECT COSTS

1. Payment to the Developer for Eligible Project Costs as set forth by the Act shall be made by a Requisition for Payment of Private Development Redevelopment Costs ("Requisition", attached hereto as Exhibit "2") submitted from time to time to Jacob & Klein, Ltd. and the Economic Development Group, Ltd. (collectively the "Administrator") and subject to their approval of the costs and availability of funds in the Special Account.

2. All Requisitions must be accompanied by verified bills or statements of suppliers, contractors, or professionals together with mechanic's lien waivers (whether partial or full) from each of the parties entitled to a payment that is the subject of the Requisition as required by the City.

3. The Developer shall use such sums as reimbursement for TIF Eligible Project Costs only to the extent permitted by law and the Act and may allocate such funds for any purpose for the Term of this Agreement or the term of the TIF District whichever is longer.

4. The Administrator shall approve or disapprove a Requisition by written receipt to the Developer within thirty (30) business days after receipt of the Requisition. Approval of the Requisition will not be unreasonably withheld. If a Requisition is disapproved by the Administrator, the reasons for disallowance will be set forth in writing and the Developer may resubmit the Requisition

with such additional information as may be required and the same procedures set forth herein shall apply to such re-submittals.

5. All TIF Eligible Project Costs approved shall then be paid by the City from the Special Account to the Developer, or to others as directed by the Developer, pursuant to the Redevelopment Plan and as allowed by Illinois Law. Payments shall be made within forty-five (45) days after approval of the TIF Eligible Project Costs subject to the terms of this Agreement.

6. The Parties acknowledge that the determination of Eligible Project Costs, and, therefore, qualification for reimbursement hereunder are subject to changes or interpretation made by amendments to the Act, administrative rules or judicial interpretation during the term of this Agreement. The City has no obligation to the Developer to attempt to modify those decisions, but will reasonably assist the Developer in every respect to obtain approval of Eligible Project Costs.

F. VERIFICATION OF TAX INCREMENT

1. It shall be the sole responsibility of the Developer to provide to the City as requested the following:

   A. Copies of all **PAID** annual real estate tax bills for the Property.

2. The failure of Developer to provide any information required herein after notice from the City, <u>including</u> verification of Eligible Project Costs, and the continued failure to provide such information within thirty (30) days after such notice, shall be considered a material breach of this Agreement and shall be cause for the City to deny payments hereunder to the Developer, which payments are conditional upon receipt of the foregoing information.

G. REIMBURSEMENT OF THE DEVELOPER'S SHARE OF TAX OBJECTION REFUNDS

If a refund of tax increment (including any accrued statutory interest thereon) is potentially due from the City's TIF Fund as the result of any tax objection, assessment challenge or formal appeal to the Illinois Property Tax Appeal Board (PTAB), issuance of a certificate of error or other such action, including any appeals therefrom, concerning the potential reduction of assessed value of the Property, the City may at its sole discretion withhold the Developer's share of any such possible refund (including any accrued statutory interest thereon) from future reimbursements calculated to be paid to the Developer under this Agreement. Furthermore, the Developer is hereby obligated to provide written notice to the City within five (5) days of filing any such objection, assessment challenge or formal appeal to the PTAB or other such action, including any appeals therefrom, that could potentially reduce the assessed value of the Property. Failure to provide such notice shall be considered a breach of this Agreement and shall be cause for the City to deny payments hereunder to the Developer.

Any funds withheld by the City under this *Section G* shall be deposited by it into a separate interest bearing bank account. Upon final determination of the assessed value of the Property, the City shall pay to the Developer the principal amount due under this Agreement as recalculated. The City shall be entitled to retain any interest earned on the account as partial payment for the administration of the account due to the delay of the determination of the final evaluation and recalculation of the benefits due the

Developer under this Agreement.

If it appears to the City that it will be unable to recover the Developer's share of any such refund (including any accrued statutory interest thereon) from the remaining future reimbursements due the Developer under this Agreement, the Developer shall reimburse the City for the Developer's remaining unpaid share of such refund within thirty (30) days upon receiving written demand of the same from the City.

Notwithstanding anything contained in this Agreement to the contrary, the obligations contained in this *Section G* shall remain in effect for the term of this Agreement.

H. LIMITED OBLIGATION

The City's obligation hereunder to pay the Developer for Eligible Project Costs is a limited obligation to be paid solely from the TIF District Special Tax Allocation Fund. Said obligation does not now and shall never constitute an indebtedness of the City within the meaning of any State of Illinois constitutional or statutory provision, and shall not constitute or give rise to a pecuniary liability of the City or a charge or lien against the City's general credit or taxing power.

I. CITY PUBLIC PROJECTS

The City intends to use part of its share of the Project's real estate tax increment to fund other public projects in the TIF Redevelopment Area.

J. LIMITED LIABILITY OF CITY TO OTHERS FOR DEVELOPER'S EXPENSES

There shall be no obligation by the City to make any payments to any person other than the Developer, nor shall the City be obligated to make direct payments to any other contractor, subcontractor, mechanic or materialman providing services or materials to the Developer for the Project. This Agreement shall not create any third-party rights and the Developer shall indemnify and hold the City harmless on any claims arising out of the Developer's construction activities.

K. COOPERATION OF THE PARTIES

The City and the Developer agree to cooperate fully with each other when requested to do so concerning the development of the Developer's Project. This includes without limitation the City assisting or sponsoring the Developer, or agreeing to jointly apply with the Developer, for any grant, award, or subsidy which may be available as the result of the Developer's or City's activities. This also includes without limitation the Developer assisting or sponsoring the City, or agreeing to jointly apply with the City, for any grant, award or subsidy which may be available as the result of the City's or Developer's activities.

L. DEFAULT; CURE; REMEDIES

In the event of a default under this Agreement by any party hereto (the "Defaulting Party"), which default is not cured within the cure period provided for below, then the other party (the "Non-defaulting Party") shall have an action for damages, or in the event damages would not fairly compensate the Non-

defaulting Party's for the Defaulting Party's breach of this Agreement, the Non-defaulting Party shall have such other equity rights and remedies as are available to them at law or in equity. Any damages payable by the City hereunder shall be limited to the real estate tax increment payable to the Developer under the terms of this Agreement.

In the event a Defaulting Party shall fail to perform a monetary covenant which it is required to perform under this Agreement, it shall not be deemed to be in default under this Agreement unless it shall have failed to perform such monetary covenant within thirty (30) days of its receipt of a notice from a Non-defaulting Party specifying that it has failed to perform such monetary covenant. In the event a Defaulting Party fails to perform any non-monetary covenant as and when it is required to under this Agreement, it shall not be deemed to be in default if it shall have cured such default within thirty (30) days of its receipt of a notice from a Non-defaulting Party specifying the nature of the default, provided, however, with respect to those non-monetary defaults which are not capable of being cured within such thirty (30) day period, it shall not be deemed to be in default if it commences curing within such thirty (30) days period, and thereafter diligently and continuously prosecutes the cure of such default until the same has been cured.

M. TIME; FORCE MAJEURE

For this Agreement, time is of the essence. The Developer agrees to complete the Project within twelve (12) months following the execution of this Agreement. Failure to do so shall be cause for the City to declare the Developer in default and unilaterally terminate the Agreement. However, the Developer and the City shall not be deemed in default with respect to any obligations of this Agreement on its part to be performed if the Developer or City fails to timely perform the same and such failure is due in whole, or in part, to any strike, lock-out, labor trouble (whether legal or illegal), civil disorder, inability to procure materials, weather conditions wet soil conditions, failure or interruptions of power, restrictive governmental laws and regulations, condemnation, riots, insurrections, war, fuel shortages, accidents, casualties, Acts of God, acts caused directly or indirectly by the City (or the City's agents, employees or invitees) when applicable to Developer or third parties, or any other cause beyond the reasonable control of Developer or the City.

N. ASSIGNMENT

The rights (including, but not limited to, the right to payments contemplated by *Section C* of this Agreement) and obligations (or either of them) of the Developer under this Agreement shall not be assignable. Pursuant to Section C, the reimbursements set forth herein shall run with the Property in the event the Developer sells or otherwise conveys the Property at any time during the term of this Agreement.

O. WAIVER

Any party to this Agreement may elect to waive any remedy it may enjoy hereunder, provided that no such waiver shall be deemed to exist unless the party waiving such right of remedy does so in writing.

No such waiver shall obligate such party to waive any right of remedy hereunder, or shall be deemed to constitute a waiver of other rights and remedies provided said party pursuant to this Agreement.

P. SEVERABILITY

If any section, subsection, term or provision of this Agreement or the application thereof to any party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of said section, subsection, term or provision of this Agreement or the application of same to parties or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.

Q. NOTICES

All notices, demands, requests, consents, approvals or other instruments required or permitted by this Agreement shall be in writing and shall be executed by the Party or an officer, agent or attorney of the Party, and shall be deemed to have been effective as of the date of actual delivery, if delivered personally, or as of the third (3rd) day from and including the date of posting, if mailed by registered or certified mail, return receipt requested, with postage prepaid addressed as follows:

To Developer:
Dennis and Shari Ragland
1405 S. Capitol
Pekin, IL 61554

To City:
City Clerk
City Hall
111 S. Capitol Street
Pekin, Illinois 61554
Telephone: (309)477-2300

With copy to:
Jacob & Klein, Ltd.
Economic Development Group, Ltd.
1701 Clearwater Avenue
Bloomington, Illinois 61704
Telephone: (309)664-7777

Q. SUCCESSORS IN INTEREST

Subject to the Provisions of *Section N* above, this Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and assigns.

R. NO JOINT VENTURE, AGENCY, OR PARTNERSHIP CREATED

Neither anything in this Agreement no any acts of the Parties to this Agreement shall be construed by the Parties or any third person to create the relationship of a partnership, agency, or joint venture between or among such Parties.

S. INDEMNIFICATION OF CITY

It is the understanding of the Parties that the position of the Illinois Department of Labor is that the Illinois Prevailing Wage Act does not apply to TIF increment received by developers as reimbursement for private TIF Eligible Project Costs. This position of the Department of Labor is stated as an answer to a FAQ on its website. The Developer shall indemnify and hold harmless the City, and all City elected or appointed officials, officers, employees, agents, representatives, engineers, consultants and attorneys

(collectively, the Indemnified Parties), from any and all claims that may be asserted against the Indemnified Parties or one or more of them, in connection with the applicability, determination, and/or payments made under the Illinois Prevailing Wage Act (820 ILCS 130/0.01 et. seq.), the Illinois Procurement Code, and/or any similar State or Federal law or regulation. In addition, the Developer agrees to indemnify and hold harmless the City for any claim asserted against the City arising from the Developer's Project and/or this Agreement or any challenge to the eligibility of project costs reimbursed to the Developer hereunder. This obligation to indemnify and hold harmless obligates Developer to defend any such claim and/or action, pay any liabilities and/or penalties imposed, and pay all defense costs of City, including but not limited to the reasonable attorney fees of City.

T. ENTIRE AGREEMENT

The terms and conditions set forth in this Agreement and exhibits attached hereto supersede all prior oral and written understandings and constitute the entire agreement between the City and the Developer with respect to the subject matter hereof.

U. WARRANTY OF SIGNATORIES

The signatories of Developer warrant full authority to both execute this Agreement and to bind the entity in which they are signing on behalf of.

V. TERM OF THE AGREEMENT

This Agreement shall expire upon the final receipt of increment to which the Developer is entitled pursuant to Section C above. The Agreement shall expire sooner if the Developer files for bankruptcy or otherwise becomes insolvent, the Property becomes the subject of foreclosure proceedings, or upon any other default by the Developer of this Agreement.

IN WITNESS WHEREOF the Parties hereto have caused this Agreement to be executed by their duly authorized officers on the above date at Pekin, Illinois.

CITY OF PEKIN, ILLINOIS

By:_____
Mayor

ATTEST:

_____
City Clerk

DENNIS RAGLAND

_____
Dennis Ragland, Individually

and

SHARI RAGLAND

_____
Shari Ragland, Individually

EXHIBIT 1

SUMMARY OF ESTIMATED TIF ELIGIBLE PROJECT COSTS

Dennis and Shari Ragland
"Dennis and Shari Ragland Redevelopment Project"

Pekin East Residential TIF District, City of Pekin, Tazewell County, Illinois

Project Description: Developer owns the Property and is proceeding with plans to construct a single-family residence thereon with a market value of greater than $500,000.00.

Location: Lots 16 and 17, Grandview Court, Pekin, Illinois

Parcel Number: 05-05-32-107-005 and 05-05-32-107-006

***Estimated* Eligible Project Costs:**

Land Acquisition $75,000

Total *Estimated* Eligible Project Costs $75,000

*The Developer's total reimbursement of Eligible Project Costs shall not exceed the limitation set forth in Section C of the Agreement.

EXHIBIT 2

CITY OF PEKIN, ILLINOIS
PEKIN EAST RESIDENTIAL TIF DISTRICT

PRIVATE PROJECT
REQUEST FOR REIMBURSEMENT
BY DENNIS AND SHARI RAGLAND

Date_____

Attention: City TIF Administrator, City of Pekin, Illinois

Re: TIF Redevelopment Agreement, dated April 21, 2025
by and between the City of Pekin, Illinois, and Dennis and Shari Ragland (the "Developer")

The City of Pekin is hereby requested to disburse funds from the Special Tax Allocation Fund pursuant to the Redevelopment Agreement described above in the following amount(s), to the Developer and for the purpose(s) set forth in this Request for Reimbursement. The terms used in this Request for Reimbursement shall have the meanings given to those terms in the Redevelopment Agreement.

1. REQUEST FOR REIMBURSEMENT NO. _____

2. PAYMENT DUE TO: Dennis and Shari Ragland

3. AMOUNTS REQUESTED TO BE DISBURSED:

Description of TIF Eligible Project Cost	Amount
Total	

4. The amount requested to be disbursed pursuant to this Request for Reimbursement will be used to reimburse the Developer for Redevelopment Project Costs for the Project detailed in ***Exhibit "1"*** of the Redevelopment Agreement.

5. The undersigned certifies and swears under oath that the following statements are true and correct:

(i) the amounts included in (3) above were made or incurred or financed and were necessary for the Project and were made or incurred in accordance with the construction contracts, plans and specifications heretofore in effect; and

(ii) the amounts paid or to be paid, as set forth in this Request for Reimbursement, represent a part of the funds due and payable for TIF Eligible Redevelopment Project Costs; and

(iii) the expenditures for which amounts are requested represent proper Redevelopment Project Costs as identified in the "Limitation of Incentives to Developer" described in *Section "D"* of the Redevelopment Agreement: have not been included in any previous Request for Reimbursement; have been properly recorded on the Developer's books; are set forth with invoices attached for all sums for which reimbursement is requested; and proof of payment of the invoices; and

(iv) the amounts requested are not greater than those necessary to meet obligations due and payable or to reimburse the Developer for its funds actually advanced for Redevelopment Project Costs; and

(v) the Developer is not in default under the Redevelopment Agreement and nothing has occurred to the knowledge of the Developer that would prevent the performance of its obligations under the Redevelopment Agreement.

Any violation of this oath shall constitute a default of the Redevelopment Agreement and shall be cause for the City to unilaterally terminate the Redevelopment Agreement.

6. Attached to this Request for Reimbursement is ***Exhibit "1"*** of the Redevelopment Agreement, together with copies of invoices, proof of payment of the invoices, and Mechanic's Lien Waivers relating to all items for which reimbursement is being requested.

BY:_____(Developer)

TITLE:_____

CITY OF PEKIN, ILLINOIS

BY: _____

TITLE: _____ DATE: _____

JACOB & KLEIN, LTD. & THE ECONOMIC DEVELOPMENT GROUP, LTD.

BY:_____

TITLE:_____ DATE: _____