



## **ANNUAL BUDGET**

**FY 2026**

**VILLAGE OF MT. ZION**  
**OFFICERS AND OFFICIALS**

**Mayor**  
**Lucas Williams**

**Village Board of Trustees**

**Chris Siudyla**  
**Randy Doty**  
**Nathan Patrick**  
**Philip Tibbs**  
**Evan West**  
**Jack Vance**

**Village Staff**

**Julie Miller, Village Administrator**  
**Corey McKenzie, Village Treasurer**  
**Dawn Reynolds, Village Clerk**  
**Adam Skundberg, Chief of Police**  
**Tiffany Wilson, Director of Parks & Recreation**  
**Chad Reynolds, Director of Public Works**  
**Tiffany Ivey, Event Coordinator**

# **BUDGET MESSAGE**



January 1, 2026

Honorable Mayor and Village Board of Trustees  
1400 Mt. Zion Parkway  
Mt. Zion, Illinois 62549

Dear Mayor and Trustees:

Transmitted herewith is the proposed Budget for 2026. This budget has been prepared in accordance with the State Budget Laws, Village Code of Ordinances 1991, and in accordance with current Village policies and procedures. The budget format utilized for FY 2026 is similar to the prior year's budget. This budget includes the Village's goals and objectives for FY 2026.

Proposed budgeted expenditures for the General Fund are \$4,222,800. A portion of the available fund balance has been budgeted in the General Fund to fund objectives for the Capital Improvement Plan.

#### REVENUE – ALL FUNDS

Revenues of most funds are predicted to increase slightly. Care will be given in monitoring the status of all funds during the next fiscal year.

The Water Fund balance has decreased slightly. Revenues are sufficient to maintain the system and repay the IEPA loan utilized to fund the construction of a new water tower and pump station. FY 2026 does not currently have any projects planned besides to continue working towards the planning process to extend an additional 12" water main loop down Main Street.

The Sewer Fund balance has increased slightly. Revenues are sufficient to maintain the system and continue to build fund balance for future sewer rehabilitation projects. FY 2026 projects include the Public Works Department installing Phase 2 of the East Side Sanitary Relief Project.

The Special Funds will have adequate revenues, being primarily supported by the Property Tax Levy.

The Debt Service Funds are supported by property taxes, utility taxes, telecommunication taxes, and raffle licenses.

All Capital Improvement Funds have been budgeted in the General Fund, Business Development District Fund, Mt. Zion Rt. 121 TIF District II Fund, and the Motor Fuel Tax Fund. These CIP projects are outlined in the Village's Five-Year Capital Improvement Plan.

In FY 2020, the Village Board of Trustees approved and established the Mt. Zion Business Development District #1. Businesses within the district are required to charge an additional 1% sales tax to be collected and placed in the new fund. Funds are then made available for projects within the district. The district will expire in 2043.

In FY 2021, the Village Board of Trustees approved the Mt. Zion Rt. 121 TIF District II. With the Business Development District and the new TIF district, the Village will be positioned to assist developers with projects that will provide needed products and services to Village residents as well as increase the Village's tax base. The new TIF District will expire in 2045.

Overall fund balances have remained stable and remain available in reserve, which indicates sound financial planning and control.

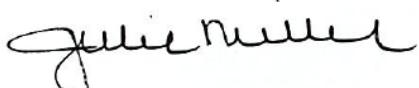
#### GENERAL COMMENTS

This budget provides for a sound fiscal program to finance services and projects for the Village.

The Village's current employee base is very competent and stable, which says a lot for the Village as a whole. This has been a benefit to the Village and the Community.

I recommend your consideration and approval of this proposed budget.

Sincerely,



Julie Miller  
Village Administrator

# **VILLAGE GOALS AND OBJECTIVES**

## FY 2026 Strategic Goals

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### **Goal 1: Maintain the Fiscal Integrity of the Village of Mt. Zion**

- a) Adopt a balanced annual budget that sustains essential services while maintaining long-term financial stability.
- b) Approve and annually update the Five-Year Capital Improvement Plan based on realistic revenue forecasts and expenditure projections.
- c) Identify and pursue opportunities to diversify and expand Village revenue sources.
- d) Preserve healthy fund balances to ensure the Village's ability to respond to emergencies and maintain a high quality of life for residents.
- e) Periodically review the Village fee structure and implement adjustments as appropriate.

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### **Goal 2: Support and Encourage Local Economic Development**

- a) Provide financial and technical support for economic development through strategic infrastructure investments.
- b) Continue allocating a portion of the Village Administrator's and Treasurer's time to economic development initiatives.
- c) Coordinate with county, regional, and state agencies involved in economic development programs.
- d) Proactively plan for sustainable residential and commercial growth within Mt. Zion.

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### **Goal 3: Improve and Maintain the Village's Infrastructure**

- a) Actively pursue capital improvement funding from state, federal, and other external sources.
- b) Ensure adequate funding for the Department of Public Works to maintain water, sanitary sewer, stormwater, street, and building infrastructure.
- c) Implement and maintain a long-term plan to upgrade and expand the Village's utility distribution systems in developing areas.
- d) Continue collaboration with developers, builders, and residents to ensure compliance with stormwater retention and erosion control standards.
- e) Continue offering grants to residents for replacement of aging sewer laterals, targeting areas with high infiltration to reduce groundwater inflow into the sanitary sewer system.

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### **Goal 4: Support Efforts to Enhance Parks and Recreation Programs**

- a) Receive, evaluate, and prioritize recommendations from the Parks & Recreation Commission regarding facility improvements and programming.
- b) Budget funds, as available, to implement approved recommendations.
- c) Assess the condition of existing parks and identify opportunities for capital improvements.
- d) Continue planning community events at Fletcher Park to enhance quality of life for residents.

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### **Goal 5: Mt. Zion Convention Center**

- a) Maintain the Convention Center as a premier facility suitable for a wide variety of community and private events.

b) Promote the Convention Center to attract visitors and events from outside the Village, enhancing community visibility and economic impact.

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**Goal 6: Comprehensive Master Plan**

- a) Continue implementation of the Village's Comprehensive Master Plan to guide future development.
- b) Review and update the zoning and subdivision codes to ensure alignment with current planning objectives and community needs.

# **SALARY PLAN**

## **Village of Mt. Zion**

Salary Plan  
Effective January 1, 2026

<b>Grade</b>	<b>Classification</b>	<b>Positions</b>	<b>Range</b>
1	Mayor	1	\$2,500
2	Trustee	6	\$1,000
3	Dispatcher/Clerk Administrative Assistant	2 1	\$36,360-54,223
4	Public Works Technician Event Coordinator	9 1	\$44,158-68,964
5	Police Officer* Village Clerk Public Works Crew Chief Director of Parks & Recreation	7 1 1 1	\$45,235-81,799
6	Police Sergeant*	2	\$66,553-92,293
7	Police Lieutenant Treasurer	1 1	\$76,963-99,465
8	Director of Public Works	1	\$78,101-101,841
9	Chief of Police	1	\$92,160-111,900
10	Village Administrator	1	\$100,067-136,018

\*\*Actual Police Officer Salaries are determined by the Collective Bargaining Agreement

## Salary Allocation Schedule – FY 2026 Budget

### Purpose

This schedule outlines the allocation of employee salary costs across Village departments for the Fiscal Year 2026 budget. Allocations are based on assigned duties and operational requirements and are intended to reflect a reasonable and consistent method of distributing personnel costs.

### Salary Allocation by Position

Position	Department Allocation
<b>Village Administrator</b>	General – Administrative (33%) General – Planning & Zoning (33%) Water (17%) Sewer (17%)
<b>Village Treasurer</b>	General – Administrative (25%) General – Planning & Zoning (25%) Water (25%) Sewer (25%)
<b>Receptionist / Secretary</b>	General – Administrative (25%) General – Planning & Zoning (25%) Water (25%) Sewer (25%)
<b>Village Clerk</b>	General – Administrative (12.5%) General – Planning & Zoning (12.5%) Water (50%) Sewer (25%)
<b>Director of Parks &amp; Recreation</b>	General – Parks & Recreation (100%)
<b>Event Coordinator</b>	General – Convention Center (100%)
<b>Director of Public Works</b>	General – Administrative (50%) Water (25%) Sewer (25%)
<b>Public Works Operator – 1 Position</b>	General – Planning & Zoning (25%) General – Streets (25%) Water (25%) Sewer (25%)
<b>Public Works Operator – 1 Position</b>	General – Streets (34%) Water (33%) Sewer (33%)
<b>Public Works Operator – 2 Positions</b>	General – Streets (34%) General – Parks & Recreation (33%) Water (33%)

<b>Public Works Operator – 2 Positions</b>	Water (100%)
<b>Public Works Operator – 1 Position</b>	General – Streets (25%) General – Parks & Recreation (25%) Water (25%) Sewer (25%)
<b>Public Works Operator – 2 Positions</b>	General – Streets (25%) Water (50%) Sewer (25%)
<b>Police Chief, Officers &amp; Dispatchers</b>	General – Police (100%)
<b>Crossing Guards</b>	Crossing Guard Fund (100%)
<b>Electrical &amp; Plumbing Inspectors</b>	General – Planning & Zoning (100%)
<b>Mayor &amp; Village Trustees</b>	General – Administrative (100%)

#### Notes

1. Approximately 67% of the School Resource Officer's salary is reimbursed to the Village through external funding.
2. Allocation percentages represent management's best estimate of staff's actual time devoted to each department and are reviewed annually.

# **2026 FISCAL YEAR BUDGET**

# **GENERAL FUND**

**VILLAGE OF MT. ZION OPERATING BUDGET  
GENERAL FUND - REVENUE BY SOURCE  
2026 PROPOSED BUDGET**

Acct No	Account Description	Beginning Cash Balance					\$ 2,788,459
		2023		2024		2025	
		Prior Year 3	Prior Year 2	Current Year	Current Year	Future Year	
		Actual	Actual	Budget	Actual	Budget	
01.11.311	PROPERTY TAXES	485,592	506,463	580,000	544,530	580,000	
01.11.313	UTILITY TAX	174,283	172,913	182,000	177,224	190,000	
01.11.315	SIMPLIFIED TELE. TAX	25,690	25,537	25,000	26,383	25,000	
01.11.321	LIQUOR LICENSES	16,725	19,500	19,500	20,001	20,000	
01.11.322	GOLF CART LICENSES	6,458	8,665	8,000	8,208	8,000	
01.11.325	FRANCHISE FEES	118,937	103,239	115,000	93,566	110,000	
01.11.326	POLICE SERVICES	60,818	69,548	82,000	87,510	92,000	
01.11.331	PERMITS, BLDG, SIGN, ETC	25,512	46,604	40,000	36,564	35,000	
01.11.336	RAFFLE PERMITS	29,570	11,745	12,000	17,115	15,000	
01.11.341	STATE INCOME TAX	961,350	1,022,148	1,050,000	1,085,493	1,075,000	
01.11.342	REPLACEMENT TAXES	92,016	54,007	58,000	43,456	30,000	
01.11.343	VIDEO GAMING	81,391	107,900	108,000	118,698	115,000	
01.11.344	LOCAL USE TAX	239,276	225,445	155,000	94,995	25,000	
01.11.345	STATE SALES TAX	536,794	543,171	555,000	617,005	600,000	
01.11.346	ROAD AND BRIDGE TAXES	162,075	162,131	167,300	161,453	162,000	
01.11.347	STATE GRANT PROCEEDS	412,100	14,045	16,000	37,019	143,000	
01.11.351	COURT FINES	17,139	15,535	17,000	20,550	18,000	
01.11.352	PARKING FINES	0	0	10	0	10	
01.11.374	PARK, RECREATION FEES	8,907	10,774	10,000	13,223	10,000	
01.11.376	PARK DONATIONS	1,800	52,170	1,000	21,490	1,000	
01.11.377	FLETCHER PARK EVENTS	3,827	6,100	5,000	5,000	5,000	
01.11.381	INTEREST INCOME-GENERAL	92,886	132,717	100,000	118,043	90,000	
01.11.382	RENTAL CHARGES	1,200	1,200	1,200	1,200	1,200	
01.11.383	CONTRIBUTIONS BY OTHERS - CIP	0	0	0	0	0	
01.11.384	REIMBURSEMENTS	89,136	105,253	105,000	106,691	360,000	
01.11.385	MISCELLANEOUS FEES	37,322	34,118	30,000	30,742	30,000	
01.11.386	CONVENTION CENTER RENTALS	79,030	69,526	80,000	93,349	85,000	
01.11.387	FLETCHER PARK RENTALS	26,438	36,410	35,000	39,075	41,000	
	TOTAL REVENUES	3,786,272	3,556,865	3,557,010	3,618,581	3,866,210	

## DISTRIBUTION OF REVENUE BY DEPARTMENT

ADMINISTRATIVE	287,111	260,023	667,975	580,107	486,225
PLANNING & ZONING	77,846	88,345	112,700	93,141	285,700
POLICE	1,376,821	1,501,709	1,644,500	1,557,425	1,654,000
STREET	1,173,095	607,995	961,750	817,701	882,000
PARKS & RECREATION	482,136	533,966	527,100	539,214	592,250
CONVENTION CENTER	246,039	244,675	300,125	276,538	322,625
<b>TOTAL EXPENDITURES</b>	<b>3,643,048</b>	<b>3,236,713</b>	<b>4,214,150</b>	<b>3,864,127</b>	<b>4,222,800</b>

Estimated Ending Balance \$ 2,431,869

**VILLAGE OF MT. ZION OPERATING BUDGET  
GENERAL FUND - ADMINISTRATIVE DEPARTMENT  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	2023	2024	2025	2025	2026
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget
01.11.421	REGULAR SALARIES	90,262	93,510	101,000	96,963	136,000
01.11.422	SALARIES, TEMPORARY	0	0	0	0	0
01.11.423	SALARIES, OVERTIME	2	0	200	0	200
01.11.451	HEALTH/LIFE DENTAL	22,106	24,927	29,000	29,336	33,000
01.11.511	R & M BUILDING	8,518	2,389	10,000	9,549	10,000
01.11.512	R & M EQUIPMENT	0	3,535	3,000	0	3,000
01.11.513	R & M VEHICLES	0	923	1,000	506	1,000
01.11.533	LEGAL	14,399	18,518	20,000	8,524	20,000
01.11.536	JANITORIAL SERVICES	5,865	5,980	8,000	5,980	7,000
01.11.549	CONTRACTUAL SERVICES	0	8,036	14,000	9,381	14,000
01.11.551	POSTAGE	1,069	710	1,250	327	1,000
01.11.552	TELEPHONE/INTERNET	1,707	1,744	3,000	2,192	3,000
01.11.554	PRINTING AND PUBLICATION	3,863	3,237	4,000	4,329	4,000
01.11.561	FEES	25,340	17,839	20,000	21,220	21,000
01.11.562	TRAVEL	1,066	2,880	3,000	2,755	3,000
01.11.563	TRAINING	1,978	2,070	3,000	2,128	3,000
01.11.565	DUES AND SUBSCRIPTIONS	2,875	3,239	3,500	3,752	3,500
01.11.571	UTILITIES	7,673	8,134	10,000	9,257	5,000
01.11.651	OFFICE SUPPLIES	733	977	1,500	1,939	2,000
01.11.652	OTHER SUPPLIES	1,295	523	1,000	812	1,000
01.11.653	SMALL EQUIPMENT	300	1,750	2,000	75	2,000
01.11.654	SUNDRY	229	0	250	162	250
01.11.820	BUILDING	0	0	6,000	0	25,000
01.11.831	EQUIPMENT	0	9,747	5,000	0	5,000
01.11.871	FURNITURE AND FIXTURES	1,162	1,324	2,000	0	2,000
01.11.911	ECONOMIC DEVELOPMENT	30,536	11,312	20,000	14,180	25,000
01.11.915	SPECIAL PROJECTS	34,891	5,474	355,000	325,485	115,000
01.11.929	RESERVE	0	0	10,000	0	10,000
01.11.999	TRANSFERS OUT-BOND PMT	31,243	31,245	31,275	31,254	31,275
	<b>TOTALS</b>	<b>287,111</b>	<b>260,023</b>	<b>667,975</b>	<b>580,107</b>	<b>486,225</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
GENERAL FUND - PLANNING & ZONING DEPARTMENT  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	2023	2024	2025	2025	2026
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget
01.16.421	SALARIES	64,406	66,181	79,000	71,076	105,000
01.16.423	SALARIES, OVERTIME	2	0	200	0	200
01.16.451	HEALTH/LIFE/DENTAL	12,773	14,774	19,000	16,374	21,000
01.16.532	ENGINEERING	340	6,439	8,000	5,100	153,000
01.16.533	LEGAL	0	0	0	0	0
01.16.551	POSTAGE	0	0	0	0	0
01.16.554	PRINTING/PUBLICATION	147	725	1,000	185	1,000
01.16.561	FEES	178	227	500	407	500
01.16.563	TRAINING	0	0	0	0	0
01.16.565	DUES AND SUBSCRIPTIONS	0	0	0	0	0
01.16.651	OFFICE SUPPLIES	0	0	0	0	0
01.16.652	OTHER SUPPLIES	0	0	0	0	0
01.16.654	SUNDRY	0	0	0	0	0
01.16.929	RESERVE	0	0	5,000	0	5,000
<b>TOTALS</b>		<b>77,846</b>	<b>88,345</b>	<b>112,700</b>	<b>93,141</b>	<b>285,700</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
GENERAL FUND - POLICE DEPARTMENT  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	2023	2024	2025	2025	2026
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget
01.21.421	REGULAR SALARIES	813,534	858,648	893,000	906,514	955,000
01.21.423	OVERTIME SALARIES	14,150	27,506	29,000	18,980	30,000
01.21.451	HEALTH/LIFE/DENTAL	245,011	278,102	324,000	312,328	330,000
01.21.464	IDS	45,596	48,093	55,000	54,549	60,000
01.21.471	UNIFORMS	12,544	9,163	11,000	5,277	11,000
01.21.511	R/M BUILDINGS	2,413	1,988	4,000	2,828	5,000
01.21.512	R/M EQUIPMENT	5,164	7,036	7,000	5,591	7,000
01.21.513	R/M VEHICLES	8,044	6,396	9,000	8,122	8,000
01.21.533	LEGAL	9,682	2,991	20,000	6,756	20,000
01.21.536	JANITORIAL SERVICES	12,750	9,945	12,000	9,735	12,000
01.21.549	CONTRACTUAL SERVICES	14,259	19,775	22,000	20,640	25,000
01.21.551	POSTAGE	888	988	1,000	458	1,000
01.21.552	TELEPHONE/INTERNET	10,446	10,502	12,000	10,916	12,500
01.21.553	RADIO COMMUNICATIONS	6,858	7,938	9,500	6,253	7,000
01.21.554	PRINTING/PUBLICATION	1,402	1,912	2,000	1,686	2,000
01.21.561	FEES	57,369	60,458	66,000	49,092	66,000
01.21.562	TRAVEL	449	590	2,000	1,055	2,000
01.21.563	TRAINING	26,659	13,548	13,000	11,113	13,000
01.21.565	DUES AND SUBSCRIPTIONS	2,874	1,773	3,000	1,402	3,000
01.21.571	UTILITIES	11,374	14,442	17,000	15,253	18,000
01.21.651	OFFICE SUPPLIES	1,158	2,287	2,500	1,685	2,500
01.21.652	OTHER SUPPLIES/EQUIPMENT	2,355	2,368	3,000	2,040	3,000
01.21.653	SMALL EQUIPMENT	4,395	8,145	25,000	22,611	8,500
01.21.654	SUNDRY	451	466	500	336	500
01.21.655	GASOLINE AND OIL	21,422	21,174	24,000	24,076	24,000
01.21.711	LEASE PURCHASE PMT	0	0	0	0	0
01.21.820	BUILDING	27,997	2,856	5,000	871	6,000
01.21.831	EQUIPMENT	17,578	20,826	12,000	12,237	12,000
01.21.840	VEHICLE	0	61,794	51,000	45,020	0
01.21.871	FURNITURE, FIXTURES	0	0	0	0	0
01.21.929	RESERVE	0	0	10,000	0	10,000
	<b>TOTALS</b>	<b>1,376,821</b>	<b>1,501,709</b>	<b>1,644,500</b>	<b>1,557,425</b>	<b>1,654,000</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
GENERAL FUND - STREET DEPARTMENT  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	2023	2024	2025	2025	2026
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget
01.41.421	REGULAR SALARIES	125,747	132,388	141,000	142,260	115,000
01.41.422	SALARIES, TEMPORARY	6,078	19,365	20,000	27,729	25,000
01.41.423	SALARIES, OVERTIME	4,357	2,887	6,000	5,388	6,000
01.41.451	HEALTH/LIFE/DENTAL	50,047	56,495	62,000	61,274	67,000
01.41.511	R/M BUILDING	7,110	7,074	10,000	2,765	10,000
01.41.512	R/M EQUIPMENT	14,401	18,303	17,000	17,174	17,000
01.41.513	R/M VEHICLES	13,268	8,132	15,000	15,579	25,000
01.41.514	R/M SYSTEM	28,030	41,215	40,000	28,269	40,000
01.41.532	ENGINEERING	73,274	38,678	75,000	35,987	50,000
01.41.549	CONTRACTUAL SERVICES	0	3,637	4,000	3,877	4,000
01.41.552	TELEPHONE/INTERNET	5,128	5,579	6,000	5,567	6,000
01.41.554	PRINTING AND PUBLICATION	661	366	750	1,315	1,000
01.41.561	FEES	6,422	5,025	8,000	9,005	10,000
01.41.562	TRAVEL	843	0	1,000	0	1,000
01.41.563	TRAINING	785	1,598	1,000	0	1,000
01.41.571	UTILITIES	8,924	11,170	12,000	10,530	8,000
01.41.572	STREET LIGHTING	30,324	23,817	35,000	30,153	35,000
01.41.651	OFFICE SUPPLIES	116	156	750	557	750
01.41.652	OTHER SUPPLIES	2,892	5,546	5,000	2,459	5,000
01.41.653	SMALL EQUIPMENT	6,605	15,646	20,000	15,780	18,000
01.41.654	SUNDRY	53	224	250	0	250
01.41.655	GASOLINE AND OIL	9,033	9,046	12,000	9,947	12,000
01.41.810	LAND/R-O-W ACQUISITION	0	0	0	0	0
01.41.820	BUILDING	0	16,722	70,000	109,034	0
01.41.831	EQUIPMENT	23,069	22,600	30,000	37,616	30,000
01.41.840	VEHICLE	0	0	0	0	0
01.41.852	ARPA GRANT FUNDS	558,542	0	0	0	0
01.41.860	STREET/SIDEWALKS	197,387	162,326	200,000	150,935	275,000
01.41.915	SPECIAL PROJECTS	0	0	120,000	94,501	70,000
01.41.929	RESERVE	0	0	50,000	0	50,000
<b>TOTALS</b>		<b>1,173,095</b>	<b>607,995</b>	<b>961,750</b>	<b>817,701</b>	<b>882,000</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
GENERAL FUND - PARKS & RECREATION DEPARTMENT  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	2023	2024	2025	2025	2026
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget
01.51.421	REGULAR SALARIES	95,238	100,241	106,000	104,451	110,000
01.51.422	SALARIES-TEMPORARY	2,739	9,498	12,000	13,044	35,000
01.51.423	SALARIES-OVERTIME	3,560	2,112	7,000	2,680	7,000
01.51.451	HEALTH/LIFE/DENTAL	32,590	37,156	38,000	40,907	39,000
01.51.511	R/M BUILDING	13,898	19,447	12,000	13,067	12,000
01.51.512	R/M EQUIPMENT	7,920	6,239	7,000	7,432	8,000
01.51.532	ENGINEERING	0	0	0	0	0
01.51.536	JANITORIAL SERVICES	21,976	20,307	20,000	26,448	20,000
01.51.549	CONTRACTUAL SERVICES	4,087	6,439	6,000	8,982	8,000
01.51.550	FLETCHER PARK EVENTS	14,132	27,917	28,000	33,459	35,000
01.51.551	POSTAGE	699	533	1,000	325	500
01.51.552	TELEPHONE/INTERNET	8,418	8,444	8,500	9,468	8,500
01.51.554	PRINTING AND PUBLICATION	1,706	2,359	2,500	2,294	2,500
01.51.561	FEES	8,891	5,354	6,500	5,480	6,500
01.51.562	TRAVEL	364	752	800	0	800
01.51.563	TRAINING	0	365	500	0	500
01.51.565	DUES AND SUBSCRIPTIONS	120	365	500	120	500
01.51.571	UTILITIES	23,319	23,179	26,000	32,284	13,000
01.51.629	MAINT. PARK SUPPLIES	6,701	24,796	20,000	23,255	25,000
01.51.651	OFFICE SUPPLIES	601	296	500	365	250
01.51.652	OTHER SUPPLIES	10,084	10,262	10,000	15,136	12,000
01.51.653	SMALL EQUIPMENT	2,348	2,090	3,000	4,063	3,000
01.51.654	SUNDRY	0	0	200	0	200
01.51.820	BUILDING	8,859	43,725	0	0	0
01.51.831	EQUIPMENT	12,469	7,054	8,000	6,386	15,000
01.51.840	VEHICLE	0	0	0	0	0
01.51.860	STREET/SIDEWALKS	22,133	3,729	10,000	13,511	40,000
01.51.871	FURNITURE AND FIXTURES	0	0	0	0	0
01.51.911	GRANTS	0	0	0	0	0
01.51.915	SPECIAL PROJECTS	6,565	0	5,000	0	0
01.51.929	RESERVE	0	0	5,000	0	5,000
01.51.999	TRANSFERS OUT - BOND PMT	172,721	171,307	183,100	176,055	185,000
	<b>Total</b>	<b>482,136</b>	<b>533,966</b>	<b>527,100</b>	<b>539,214</b>	<b>592,250</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
GENERAL FUND - CONVENTION CENTER  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	2023	2024	2025	2025	2026
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget
01.54.421	REGULAR SALARIES	46,112	38,369	51,000	49,588	52,000
01.54.422	REGULAR SALARIES-TEMPORARY	13,920	12,652	15,000	14,492	15,000
01.54.423	SALARIES, OVERTIME	0	0	5,000	0	0
01.54.451	HEALTH/LIFE/DENTAL	8,994	20,879	30,000	24,279	31,000
01.54.511	R/M BUILDING	15,036	12,044	20,000	14,983	20,000
01.54.512	R/M EQUIPMENT	8,741	4,712	6,000	5,029	6,000
01.54.536	JANITORIAL SERVICES	22,294	22,500	22,000	30,268	25,000
01.54.549	CONTRACTUAL SERVICES	8,805	12,471	13,000	15,235	15,000
01.54.551	POSTAGE	340	533	800	320	800
01.54.552	TELEPHONE/INTERNET	1,706	1,744	3,500	1,758	3,500
01.54.554	PRINTING AND PUBLICATION	9,112	8,067	10,000	12,392	14,000
01.54.561	FEES	4,978	4,996	5,000	2,517	5,000
01.54.571	UTILITIES	5,531	6,105	7,500	6,623	5,000
01.54.652	OTHER SUPPLIES	2,673	2,110	2,500	2,270	2,500
01.54.653	SMALL EQUIPMENT	4,070	3,760	4,000	3,023	4,000
01.54.654	SUNDRY	0	0	0	0	0
01.54.820	BUILDING	0	0	6,000	0	25,000
01.54.831	EQUIPMENT	0	0	0	0	0
01.54.871	FURNITURE AND FIXTURES	0	0	0	0	0
01.51.929	RESERVE	0	0	5,000	0	5,000
01.54.999	TRANSFERS OUT-BOND PMT	93,729	93,734	93,825	93,763	93,825
<b>Total</b>		<b>246,039</b>	<b>244,675</b>	<b>300,125</b>	<b>276,538</b>	<b>322,625</b>

## **POLICE DEDICATED FUNDS**

**VILLAGE OF MT. ZION OPERATING BUDGET  
DRUG FUND  
2026 PROPOSED BUDGET**

**VILLAGE OF MT. ZION OPERATING BUDGET  
GAMES FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 2,875
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
93.90.347	GRANT PROCEEDS	0	0	0	0	0	
93.90.348	GAMES TAX	5,034	4,414	4,000	2,501	2,500	
93.90.381	INTEREST INCOME-GAMES	0	0	0	0	0	
<b>TOTAL REVENUES</b>		<b>5,034</b>	<b>4,414</b>	<b>4,000</b>	<b>2,501</b>	<b>2,500</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
93.90.831	EQUIPMENT	0	0	0	0	0	
93.90.840	VEHICLE	0	12,000	7,000	7,000	0	
93.90.911	GRANTS	0	0	0	0	0	
93.90.929	RESERVE	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>12,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	
<b>Estimated Ending Balance</b>						\$ 5,375	

**VILLAGE OF MT. ZION OPERATING BUDGET  
DUI FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 3,047
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
96.90.351	COURT FINES	1,178	1,750	1,400	2,100	1,400	
96.90.381	INTEREST INCOME	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>1,178</b>	<b>1,750</b>	<b>1,400</b>	<b>2,100</b>	<b>1,400</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
96.90.653	SMALL EQUIPMENT	0	0	0	0	0	
96.90.831	EQUIPMENT	0	0	0	0	0	
96.90.840	VEHICLE	0	15,000	6,000	6,000	0	
96.90.929	RESERVE	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>15,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	
		<b>Estimated Ending Balance</b>					\$ 4,447

**VILLAGE OF MT. ZION OPERATING BUDGET  
CANNABIS REGULATION FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 9,117
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
97.90.345	SALES TAX	9,114	9,610	10,500	9,051	9,600	
	<b>TOTAL REVENUES</b>	<b>9,114</b>	<b>9,610</b>	<b>10,500</b>	<b>9,051</b>	<b>9,600</b>	
<b><u>DISTRIBUTION OF REVENUE</u></b>							
97.90.549	CONTRACTUAL SERVICES	0	5,000	0	0	10,000	
97.90.653	SMALL EQUIPMENT	5,000	0	10,000	10,000	0	
97.90.831	OTHER SUPPLIES	0	0	0	0	0	
97.90.840	VEHICLE	0	20,000	0	0	0	
97.90.929	RESERVE	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>5,000</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	
<b>Estimated Ending Balance</b>						<b>\$ 8,717</b>	

# **WATER FUND**

**VILLAGE OF MT. ZION OPERATING BUDGET  
WATER FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	<b>Beginning Cash Balance</b>				<b>\$ 519,874</b>
		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>	
		<b>Prior Year 3</b>	<b>Prior Year 2</b>	<b>Current Year</b>	<b>Current Year</b>	
Actual	Actual	Budget	Actual	Future Year	Budget	
51.42.361 WATER SALES	1,721,876	1,769,480	1,829,500	1,829,027	1,850,000	
51.42.375 PENALTIES	19,197	17,186	17,000	19,709	20,000	
51.42.381 INTEREST INCOME	20,214	17,659	16,000	19,100	14,000	
51.42.389 OTHER REVENUES	10,160	115,696	15,000	29,950	20,000	
51.42.391 IEPA LOAN PROCEEDS	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>1,771,447</b>	<b>1,920,020</b>	<b>1,877,500</b>	<b>1,897,786</b>	<b>1,904,000</b>	
<b><u>DISTRIBUTION OF REVENUE</u></b>						
51.42.421 REGULAR SALARIES	346,474	373,949	395,000	397,205	360,000	
51.42.422 TEMPORARY SALARIES	15,228	10,298	14,000	10,329	13,000	
51.42.423 OVERTIME	5,585	4,310	7,000	7,918	7,000	
51.42.427 BONDS	0	0	0	0	0	
51.42.451 HEALTH/LIFE/DENTAL	86,802	120,001	120,000	133,898	125,000	
51.42.462 SOCIAL SECURITY-TRANSFER	0	0	0	0	0	
51.42.511 R/M BUILDING	5,173	6,559	7,000	6,618	7,000	
51.42.512 R/M EQUIPMENT	4,057	9,739	10,000	9,539	9,000	
51.42.513 R/M VEHICLES	8,212	5,433	8,000	6,962	20,000	
51.42.514 R/M SYSTEM	63,908	75,393	60,000	50,326	60,000	
51.42.531 ACCOUNTNG/AUDIT-TRANSFER	0	0	0	0	0	
51.42.532 ENGINEERING	2,589	21,900	16,000	12,760	5,000	
51.42.533 LEGAL	0	776	1,000	0	1,000	
51.42.536 JANITORIAL SERVICES	5,865	5,980	6,500	5,980	6,500	
51.42.549 CONTRACTUAL SERVICES	58,314	30,680	35,000	34,771	35,000	
51.42.551 POSTAGE	9,081	11,189	14,000	13,560	16,000	
51.42.552 TELEPHONE/INTERNET	2,574	3,127	4,000	3,161	4,000	
51.42.554 PRINTING/PUBLICATION	3,331	2,413	3,000	1,449	3,000	
51.42.561 FEES	28,049	22,463	27,000	22,111	27,000	
51.42.562 TRAVEL	1,541	702	2,000	2,533	2,000	
51.42.563 TRAINING	1,190	2,379	2,000	1,354	2,000	
51.42.565 DUES AND SUBSRCIPTIONS	981	2,346	2,500	2,424	3,000	
51.42.571 UTILITIES	18,866	23,804	24,000	24,286	12,000	
51.42.575 WATER PURCHASES	868,575	890,533	928,000	928,610	956,000	
51.42.591 LIABILITY INS - TRANSFER	0	0	0	0	0	
51.42.593 RENTAL FEES	0	0	0	0	0	
51.42.651 OFFICE SUPPLIES	506	312	1,000	614	1,000	
51.42.652 OTHER SUPPLIES	8,798	4,887	8,000	5,086	5,000	
51.42.653 SMALL EQUIPMENT	10,908	2,841	5,000	1,864	4,000	
51.42.655 GASOLINE/OIL	8,782	8,949	10,000	9,370	10,000	
51.42.711 IEPA LOAN PAYMENT	142,088	30,419	142,100	142,088	142,100	
51.42.831 EQUIPMENT	4,000	0	10,000	0	0	
51.42.832 METERS	345,203	12,960	13,000	10,667	12,000	
51.42.840 VEHICLE	0	0	0	0	0	
51.42.852 SYSTEM	13,052	2,563	97,000	10,795	50,000	
51.42.929 RESERVE	0	0	10,000	0	10,000	
<b>TOTAL EXPENDITURES</b>	<b>2,069,731</b>	<b>1,686,903</b>	<b>1,982,100</b>	<b>1,856,278</b>	<b>1,907,600</b>	

**Estimated Ending Balance** **\$ 516,274**

# **SEWER FUND**

**VILLAGE OF MT. ZION OPERATING BUDGET  
SEWER FUND  
2026 PROPOSED BUDGET**

<u>Account Description</u>	Beginning Cash Balance					\$ 418,165
	2023	2024	2025	2025	2026	
	Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
52.43.362 SEWER CHARGES	626,323	647,585	675,000	670,751	675,000	
52.43.363 LONG CREEK SEWER CHARGES	42,421	46,688	46,000	46,692	50,000	
52.43.375 PENALTIES	7,462	6,588	6,500	7,771	8,000	
52.43.381 INTEREST INCOME	3,121	14,936	9,000	12,028	7,000	
52.43.389 OTHER REVENUES	22,844	46,177	8,000	5,900	6,000	
<b>TOTAL REVENUES</b>	<b>702,171</b>	<b>761,974</b>	<b>744,500</b>	<b>743,141</b>	<b>746,000</b>	
<b>DISTRIBUTION OF REVENUE</b>						
52.43.421 REGULAR SALARIES	135,190	140,855	150,000	150,099	163,000	
52.43.422 TEMPORARY SALARIES	4,163	5,052	8,000	13,338	13,000	
52.43.423 OVERTIME SALARIES	99	210	2,500	1,607	2,500	
52.43.451 HEALTH/LIFE/DENTAL	43,190	48,191	59,000	52,868	64,000	
52.43.462 SOCIAL SECURITY-TRANSFER	0	0	0	0	0	
52.43.511 R/M BUILDINGS	1,883	6,675	7,000	1,527	5,000	
52.43.512 R/M EQUIPMENT	5,948	6,532	6,500	6,051	6,000	
52.43.513 R/M VEHICLES	8,611	7,763	9,000	10,263	20,000	
52.43.514 R/M SYSTEM	38,196	46,594	45,000	45,436	50,000	
52.43.532 ENGINEERING	0	0	10,000	2,475	5,000	
52.43.533 LEGAL	0	0	0	0	0	
52.43.536 JANITORIAL SERVICES	5,865	5,980	6,500	5,980	6,500	
52.43.549 CONTRACTUAL SERVICES	0	3,927	6,000	3,877	6,000	
52.43.551 POSTAGE	7,720	9,491	9,000	9,193	10,000	
52.43.552 TELEPHONE/INTERNET	2,706	2,415	3,000	2,442	3,000	
52.43.554 PRINTING AND PUBLICATION	2,107	1,266	2,000	1,238	2,000	
52.43.561 FEES	8,857	6,004	10,000	9,221	10,000	
52.43.562 TRAVEL	0	326	500	375	500	
52.43.563 TRAINING	0	0	500	0	500	
52.43.571 UTILITIES	8,817	9,922	12,000	11,027	6,000	
52.43.578 SEWER TREATMENT CHARGES	250,663	265,689	300,000	281,273	304,000	
52.43.593 RENTAL FEES	0	0	0	0	0	
52.43.651 OFFICE SUPPLIES	506	312	750	385	750	
52.43.652 OTHER SUPPLIES	184	754	1,000	0	1,000	
52.43.653 SMALL EQUIPMENT	265	1,100	2,000	1,813	1,000	
52.43.654 SUNDRY	0	0	100	0	100	
52.43.655 GASOLINE AND OIL	8,781	8,949	10,000	9,370	10,000	
52.43.831 EQUIPMENT	3,000	0	10,000	19,256	5,000	
52.43.832 METERS	25,000	10,724	12,000	10,667	10,000	
52.43.840 VEHICLE	0	0	0	0	0	
52.43.852 SYSTEM	0	0	150,000	67,486	50,000	
52.43.890 SEWER REHAB	0	1,500	15,000	1,500	10,000	
52.43.929 RESERVE	0	0	10,000	0	10,000	
<b>TOTAL EXPENDITURES</b>	<b>561,749</b>	<b>590,231</b>	<b>857,350</b>	<b>718,768</b>	<b>774,850</b>	
<b>Estimated Ending Balance</b>						<b>\$ 389,315</b>

## **SPECIAL FUNDS**

**VILLAGE OF MT. ZION OPERATING BUDGET  
AUDIT FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance				\$	40,926
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
11.11.311	PROPERTY TAXES	31,884	28,489	21,000	22,666	23,000	
11.11.381	INTEREST	611	1,008	600	1,199	500	
11.11.393	TRANSFERS IN	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>32,495</b>	<b>29,497</b>	<b>21,600</b>	<b>23,865</b>	<b>23,500</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
11.11.531	ACCOUNTING/AUDITING	23,600	21,430	25,000	21,360	25,000	
11.11.929	RESERVE	0	0	3,000	0	3,000	
	<b>TOTAL EXPENDITURES</b>	<b>23,600</b>	<b>21,430</b>	<b>28,000</b>	<b>21,360</b>	<b>28,000</b>	
				<b>Estimated Ending Balance</b>		\$	<b>36,426</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
LIABILITY INSURANCE FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 87,339
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
14.11.311	PROPERTY TAXES	119,867	106,810	125,000	125,974	130,000	
14.11.381	INTEREST INCOME	2,122	2,134	1,500	2,991	1,500	
14.11.384	REIMBURSEMENTS	5,721	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>127,710</b>	<b>108,944</b>	<b>126,500</b>	<b>128,966</b>	<b>131,500</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
14.11.591	LIABILITY INS	97,724	94,296	120,000	93,274	125,000	
14.11.929	RESERVE	18,221	0	5,000	0	5,000	
	<b>TOTAL EXPENDITURES</b>	<b>115,945</b>	<b>94,296</b>	<b>125,000</b>	<b>93,274</b>	<b>130,000</b>	
		<b>Estimated Ending Balance</b>					<b>\$ 88,839</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
IMRF FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance				\$ 191,324
		2023	2024	2025	2025	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget
16.98.311	PROPERTY TAXES	77,942	43,235	38,000	40,321	50,000
16.98.381	INTEREST INCOME	4,769	7,233	5,000	7,408	5,000
16.98.393	TRANSERS IN	0	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>82,710</b>	<b>50,468</b>	<b>43,000</b>	<b>47,729</b>	<b>55,000</b>
 <b>DISTRIBUTION OF REVENUE</b>						
16.98.462	IMRF-VILLAGE	10,981	33,589	60,000	52,735	65,000
16.98.561	FEES	0	0	0	0	0
16.98.929	RESERVE	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>10,981</b>	<b>33,589</b>	<b>60,000</b>	<b>52,735</b>	<b>65,000</b>
		<b>Estimated Ending Balance</b>				<b>\$ 181,324</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
CROSSING GUARD FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 24,030
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
18.25.311	PROPERTY TAXES	5,027	4,031	4,000	4,033	3,000	
18.25.381	INTEREST INCOME	784	893	750	826	750	
	<b>TOTAL REVENUES</b>	<b>5,811</b>	<b>4,925</b>	<b>4,750</b>	<b>4,859</b>	<b>3,750</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
18.25.421	REGULAR SALARIES	2,780	2,860	4,000	2,880	4,000	
18.25.929	RESERVE	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>2,780</b>	<b>2,860</b>	<b>4,000</b>	<b>2,880</b>	<b>4,000</b>	
			<b>Estimated Ending Balance</b>				<b>\$ 23,780</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
SOCIAL SECURITY FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 128,169
		2023 Prior Year 3 Actual	2024 Prior Year 2 Actual	2025 Current Year Budget	2025 Current Year Actual	2026 Future Year Budget	
19.99.311	PROPERTY TAXES	99,771	135,298	131,000	131,016	115,000	
19.99.381	INTEREST INCOME	12	50	50	1,286	200	
19.99.393	TRANSFERS IN	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>99,783</b>	<b>135,348</b>	<b>131,050</b>	<b>132,302</b>	<b>115,200</b>	
<b><u>DISTRIBUTION OF REVENUE</u></b>							
19.99.461	SOCIAL SECURITY-VILLAGE	83,765	87,082	126,000	92,102	125,000	
19.99.929	RESERVE	0	0	5,000	0	5,000	
	<b>TOTAL EXPENDITURES</b>	<b>83,765</b>	<b>87,082</b>	<b>131,000</b>	<b>92,102</b>	<b>130,000</b>	
			<b>Estimated Ending Balance</b>				<b>\$ 113,369</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
UNEMPLOYMENT COMPENSATION FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 63,882
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
20.97.311	PROPERTY TAXES	4,024	4,031	5,000	5,042	3,000	
20.97.381	INTEREST INCOME	1,897	2,462	2,000	2,406	1,600	
20.97.393	TRANSFERS IN	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>5,922</b>	<b>6,493</b>	<b>7,000</b>	<b>7,448</b>	<b>4,600</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
20.97.453	UNEMPLOYMENT COMP	0	0	25,000	0	25,000	
20.97.929	RESERVE	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	
				<b>Estimated Ending Balance</b>			<b>\$ 43,482</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
LEASE PURCHASE FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 20,933
		2023 Prior Year 3 Actual	2024 Prior Year 2 Actual	2025 Current Year Budget	2025 Current Year Actual	2026 Future Year Budget	
40.83.311	PROPERTY TAXES	16,477	16,510	16,500	16,507	38,000	
40.83.381	INTEREST	482	476	250	527	250	
	<b>TOTAL REVENUES</b>	<b>16,960</b>	<b>16,987</b>	<b>16,750</b>	<b>17,034</b>	<b>38,250</b>	
<b><u>DISTRIBUTION OF REVENUE</u></b>							
40.83.711	LEASE PURCHASE PAYMENTS	14,350	14,807	15,400	15,279	15,310	
40.83.720	INTEREST EXPENSE	1,937	1,480	975	1,008	500	
	<b>TOTAL EXPENDITURES</b>	<b>16,287</b>	<b>16,287</b>	<b>16,375</b>	<b>16,287</b>	<b>15,810</b>	
			<b>Estimated Ending Balance</b>				<b>\$ 43,373</b>

## **CAPITAL IMPROVEMENT FUNDS**

**VILLAGE OF MT. ZION OPERATING BUDGET  
MOTOR FUEL TAX FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 537,388
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
15.75.343	MFT RECEIPTS	269,826	268,436	270,000	273,021	270,000	
15.75.344	MFT REBUILD ILLINOIS	0	0	0	0	0	
15.75.381	INTEREST INCOME	20,139	37,622	20,000	30,962	9,000	
15.75.384	REIMBURSEMENTS	3,898	3,955	4,000	20,269	4,000	
<b>TOTAL REVENUES</b>		<b>293,863</b>	<b>310,013</b>	<b>294,000</b>	<b>324,252</b>	<b>283,000</b>	
 <b><u>DISTRIBUTION OF REVENUE</u></b>							
15.75.532	ENGINEERING	0	0	75,000	67,984	25,000	
15.75.810	LAND/R.O.W.	0	0	0	0	0	
15.75.852	OTHER SYSTEM IMPROVEMENTS	58,581	241,408	1,000,000	600,610	525,000	
15.75.929	RESERVE	0	0	50,000	0	50,000	
<b>TOTAL EXPENDITURES</b>		<b>58,581</b>	<b>241,408</b>	<b>1,125,000</b>	<b>668,594</b>	<b>600,000</b>	
<b>Estimated Ending Balance</b>						<b>\$ 220,388</b>	

**VILLAGE OF MT. ZION OPERATING BUDGET  
BUSINESS DEVELOPMENT DISTRICT FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 161,490
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
36.75.345	SALES TAX - BDD	309,789	332,818	336,000	334,428	330,000	
36.75.381	INTEREST INCOME	15,969	10,932	8,000	9,709	8,000	
36.75.384	REIMBURSEMENTS	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>325,758</b>	<b>343,750</b>	<b>344,000</b>	<b>344,137</b>	<b>338,000</b>	
<b>DISTRIBUTION OF REVENUE</b>							
36.75.531	ACCOUNTING/AUDIT	500	0	0	0	0	
36.75.532	ENGINEERING	22,464	0	5,000	0	5,000	
36.75.533	LEGAL	788	824	2,500	863	2,500	
36.75.534	OTHER CAPITAL PROJECTS	522,308	179,577	500,000	521,951	400,000	
36.75.549	CONTRACTUAL SERVICES	6,403	3,384	6,000	3,539	6,000	
36.75.654	MISCELLANEOUS	0	0	1,000	0	1,000	
36.75.915	REDEVELOPMENT AGREEMENTS	0	12,000	50,000	23,358	100,000	
37.75.929	RESERVE	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>552,462</b>	<b>195,785</b>	<b>564,500</b>	<b>549,711</b>	<b>514,500</b>	
			<b>Estimated Ending Balance</b>				<b>\$ (15,010)</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
ROUTE 121 TAX INCREMENT FINANCING FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 328,365
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
38.73.311	PROPERTY TAXES	216,743	327,463	500,000	495,149	600,000	
38.73.381	INTEREST INCOME	15,056	13,836	8,000	17,289	8,000	
38.73.384	REIMBURSEMENTS	0	0	0	0	0	
38.73.393	TRANSFERS IN	0	0	0	2,469	0	
<b>TOTAL REVENUES</b>		<b>231,799</b>	<b>341,298</b>	<b>508,000</b>	<b>514,907</b>	<b>608,000</b>	
 <b><u>DISTRIBUTION OF REVENUE</u></b>							
38.73.531	ACCOUNTING/AUDIT	500	0	500	500	500	
38.73.532	ENGINEERING	15,472	16,174	20,000	7,235	15,000	
38.73.533	LEGAL	2,774	4,318	6,000	5,829	6,000	
38.73.534	OTHER CAPITAL PROJECTS	323,336	21,333	500,000	484,013	100,000	
38.73.548	SURPLUS REFUND	55,565	89,101	126,000	123,920	200,000	
38.73.549	CONTRACTUAL SERVICES	11,298	19,089	30,000	26,133	30,000	
38.73.565	DUES AND SUBSCRIPTIONS	550	700	0	0	0	
38.73.654	MISCELLANEOUS	0	0	0	0	0	
38.73.852	SYSTEM IMPROVEMENTS	0	0	0	0	0	
38.73.915	REDEVELOPMENT AGREEMENTS	0	74,195	150,000	20,557	300,000	
38.73.929	RESERVE	0	0	100,000	0	50,000	
<b>TOTAL EXPENDITURES</b>		<b>409,494</b>	<b>224,910</b>	<b>932,500</b>	<b>668,186</b>	<b>701,500</b>	
<b>Estimated Ending Balance</b>						<b>\$ 234,865</b>	

**VILLAGE OF MT. ZION OPERATING BUDGET  
2024 G.O. CAPITAL PROJECTS FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ -
		2023 Prior Year 3	2024 Prior Year 2	2025 Current Year Budget	2025 Current Year Actual	2026 Future Year Budget	
		Actual	Actual				
43.81.381	INTEREST INCOME	0	24,323	2,500	4,529	0	
43.81.391	BOND PROCEEDS	0	690,887	0	0	0	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>715,210</b>	<b>2,500</b>	<b>4,529</b>	<b>0</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
43.81.532	ENGINEERING	0	46,981	0	0	0	
43.81.561	FEES	0	0	0	0	0	
43.81.852	SYSTEM IMPROVEMENTS	0	543,094	128,000	129,665	0	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>590,074</b>	<b>128,000</b>	<b>129,665</b>	<b>0</b>	
					<b>Estimated Ending Balance</b>		\$ -

## **DEBT SERVICE FUNDS**

**VILLAGE OF MT. ZION OPERATING BUDGET**  
**2024 GO B & I REPAYMENT FUND**  
**2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 9,488
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
44.82.311	PROPERTY TAXES	0	246,641	265,000	258,511	277,000	
44.82.381	INTEREST INCOME	0	0	250	0	0	
44.82.393	TRANSFER IN	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>246,641</b>	<b>265,250</b>	<b>258,511</b>	<b>277,000</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
44.82.710	BOND PRINCIPAL	0	191,900	236,200	236,200	263,000	
44.82.720	BOND INTEREST	0	38,736	28,900	28,828	12,000	
44.82.929	RESERVE	0	0	0	0	0	
44.82.952	CLOSE ACCOUNT	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>230,636</b>	<b>265,100</b>	<b>265,028</b>	<b>275,000</b>	
		<b>Estimated Ending Balance</b>					<b>\$ 11,488</b>

**VILLAGE OF MT. ZION OPERATING BUDGET  
CONVENTION CENTER B & I FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 16,847
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
69.82.384	REIMBURSEMENTS	0	0	0	0	0	
69.82.393	TRANSFER IN	124,972	124,978	125,100	125,017	125,100	
	<b>TOTAL REVENUES</b>	<b>124,972</b>	<b>124,978</b>	<b>125,100</b>	<b>125,017</b>	<b>125,100</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
69.82.561	FEES	0	0	0	0	0	
69.82.710	BOND PRINCIPAL	99,500	100,800	102,200	102,200	103,600	
69.82.720	BOND INTEREST	25,472	24,178	22,900	22,817	21,400	
	<b>TOTAL EXPENDITURES</b>	<b>124,972</b>	<b>124,978</b>	<b>125,100</b>	<b>125,017</b>	<b>125,000</b>	
<b>Estimated Ending Balance</b>						<b>\$ 16,947</b>	

**VILLAGE OF MT. ZION OPERATING BUDGET  
2009 FLETCHER/TIF B & I REPAYMENT FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					\$ 16,921
		2023	2024	2025	2025	2026	
		Prior Year 3 Actual	Prior Year 2 Actual	Current Year Budget	Current Year Actual	Future Year Budget	
74.82.311	PROPERTY TAX - TIF	0	0	0	0	0	
74.82.313	UTILITY TAXES	0	0	0	0	0	
74.82.315	SIMPLIFIED TELE. TAX	0	0	0	0	0	
74.82.381	INTEREST INCOME	73	136	100	75	10	
74.82.393	TRANSFERS IN	172,721	171,307	183,000	176,055	185,000	
	<b>TOTAL REVENUES</b>	<b>172,794</b>	<b>171,443</b>	<b>183,100</b>	<b>176,129</b>	<b>185,010</b>	
 <b>DISTRIBUTION OF REVENUE</b>							
74.82.710	BOND PRINCIPAL	165,000	165,000	170,000	170,000	175,000	
74.82.720	BOND INTEREST	18,941	15,921	13,000	12,902	10,000	
74.82.929	RESERVE	0	0	0	0	0	
74.82.952	CLOSE ACCOUNT	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>183,941</b>	<b>180,921</b>	<b>183,000</b>	<b>182,902</b>	<b>185,000</b>	
<b>Estimated Ending Balance</b>						<b>\$ 16,931</b>	

# **POLICE PENSION FUND**

**VILLAGE OF MT. ZION OPERATING BUDGET  
POLICE PENSION FUND  
2026 PROPOSED BUDGET**

<u>Acct No</u>	<u>Account Description</u>	Beginning Cash Balance					<b>\$ 5,089,212</b>
		2023	2024	2025	2025	2026	
		Prior Year 3	Prior Year 2	Current Year	Current Year	Future Year	
Actual	Actual	Budget	Actual	Actual	Budget		
79.85.311 PROPERTY TAXES	217,565	170,901	145,000	147,725	121,000		
79.85.381 INTEREST INCOME	401,070	351,484	250,000	746,828	250,000		
79.85.388 MEMBER CONTRIBUTIONS	71,751	74,767	70,000	75,420	76,000		
<b>TOTAL REVENUES</b>	<b>690,386</b>	<b>597,152</b>	<b>465,000</b>	<b>969,973</b>	<b>447,000</b>		
 <b>DISTRIBUTION OF REVENUE</b>							
79.85.421 PENSIONS/REFUNDS	61,965	63,823	150,000	70,622	150,000		
79.85.533 LEGAL	4,130	5,867	8,000	2,764	8,000		
79.85.561 FEES	23,725	18,875	40,000	19,936	40,000		
79.85.562 TRAVEL	0	0	500	0	500		
79.85.563 TRAINING	0	0	3,000	0	3,000		
79.85.565 DUES AND SUBSCRIPTIONS	1,590	825	1,500	825	1,500		
79.85.651 OFFICE SUPPLIES	0	0	100	0	100		
79.85.929 RESERVE	0	0	30,000	0	30,000		
<b>TOTAL EXPENDITURES</b>	<b>91,410</b>	<b>89,390</b>	<b>233,100</b>	<b>94,147</b>	<b>233,100</b>		
			<b>Estimated Ending Balance</b>			<b>\$ 5,303,112</b>	