



ANNUAL BUDGET

FY 2025

VILLAGE OF MT. ZION
OFFICERS AND OFFICIALS

Mayor
Lucas Williams

Village Board of Trustees

Donna Scales
Wendy Kernan
Chris Siudyla
Randy Doty
Nathan Patrick
Philip Tibbs

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, 2025

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 2025. 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 2025 is similar to the prior year's budget. This budget includes the Village's goals and objectives for FY 2025.

Proposed budgeted expenditures for the General Fund are \$3,764,150. 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 2025 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 2025 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.

1400 Mt. Zion Parkway
Mt. Zion, Illinois 62549
217-864-5424
217-864-5935 Fax
www.mtzion.com

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.

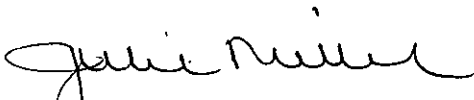
GENERAL COMMENTS

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

GOALS FOR THE VILLAGE OF MT. ZION
FY 2025

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

- a) Adopt a balanced budget.
- b) Approve the Five-Year Capital Improvement Plan based on realistic revenue and expenditure projections.
- c) Continue efforts to generate additional revenue and to identify new revenue sources for the Village.
- d) Continue to protect all fund balances to provide the Village with the financial ability to maintain a high quality of living.
- e) Monitor the current fee structure, including revisions as appropriate.

Goal 2: Support and Encourage Local Economic Development

- a) Provide financial support of economic development by being aggressive in assisting with infrastructure development.
- b) Continue to allocate a portion of the Village Administrator's and Treasurer's time to economic development activities.
- c) Support and cooperate with county, regional and state agencies involved with economic development programs.
- d) Continue pro-active planning for residential and retail growth in Mt. Zion.

Goal 3: Improve and Maintain the Village's Infrastructure

- a) Continue to work for capital improvements funding from the State, Federal and other sources.
- b) Provide adequate funding to the Department of Public Works to maintain infrastructure (water, sanitary sewer, storm drainage, and building facilities).
- c) Implement a plan to assist in maintaining and upgrading our distribution system, including system expansion to developing areas.
- d) Continue to work with developers, builders, and residents to ensure compliance with our storm water retention and erosion control program.

- e) Continue to offer grants to residents to replace old sewer lines. The sanitary sewer infiltration program's goal is to target problem areas to help reduce ground water infiltration into the sanitary sewer system.

Goal 4: Support Efforts to Improve Parks and Recreation Programs in the Community

- a) Receive and consider recommendations of the Parks & Recreation Commission for improvements to facilities and programming.
- b) Budget funds to implement recommendations of the Parks & Recreation Commission within the financial resources available.
- c) Continue to assess current parks and the possibility of adding some capital improvements.
- d) Expand the Village's trail system per the Trail Plan, including developing a strategy for maintenance of the trails.
- e) Plan community events for Fletcher Park to add to the quality of life for all residents.

Goal 5: Mt. Zion Convention Center

- a) Maintain the Convention Center to be an elegant facility for any type of event.
- b) Attract visitors from outside of Mt. Zion by utilizing the Convention Center for community events as well as private events.

Goal 6: Comprehensive Master Plan for the Village of Mt. Zion

- a) Continue to implement the plan.
- b) Review the current zoning and subdivision code.

SALARY PLAN

Village of Mt. Zion

Salary Plan
Effective January 1, 2025

| Grade | Classification | Positions | Range |
|-------|--------------------------------|-----------|------------------|
| 1 | Mayor | 1 | \$2,500 |
| 2 | Trustee | 6 | \$1,000 |
| 3 | Dispatcher/Clerk | 2 | \$33,247-54,223 |
| | Administrative Assistant | 1 | |
| 4 | Public Works Technician | 9 | \$42,158-65,964 |
| | Event Coordinator | 1 | |
| 5 | Police Officer* | 7 | \$42,235-73,723 |
| | Village Clerk | 1 | |
| | Public Works Crew Chief | 1 | |
| | Director of Parks & Recreation | 1 | |
| 6 | Police Sergeant* | 2 | \$56,553-82,293 |
| 7 | Police Lieutenant | 1 | \$66,963-92,465 |
| | Treasurer | 1 | |
| 8 | Director of Public Works | 1 | \$74,101-99,841 |
| 9 | Chief of Police | 1 | \$90,160-107,900 |
| 10 | Village Administrator | 1 | \$95,067-134,018 |

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

Salary Breakdown for 2025 Budget

Due to job descriptions and simplicity, the manpower will be split as follows:

- a) The Administrator, Treasurer, & Receptionist Secretary will be split between four departments: General - Adm, General – P & Z, Water, & Sewer (25%)
- b) The Village Clerk will be split between four departments: General -Adm (12.5%), General – P&Z (12.5%), Water (50%) and Sewer (25%)
- c) The Director of Parks & Recreation will be charged to one department: General – Parks (100%)
- d) The Event Coordinator will be charged to one department: General – Convention Center (100%)
- e) The Director of Public Works will be split between three departments: General – Adm (25%), Water (50%), & Sewer (25%)
- f) Three Public Works Operators will be split between three departments: General - Street, Water & Sewer (33%)
- h) Three Public Works Operators will be split between three departments: General – Street, General - Parks & Recreation and Water (33%)
- i) Two Public Works Operator will be charged to one department: Water (100%)
- j) One Public Works Operator will be split between two departments: General – Street (50%) and Water (50%)
- k) The Police Chief and all Officers and Dispatchers will be charged completely to the General - Police (100%) Note: The Village will be reimbursed for approximately 67% of the School Resource Officer's salary.
- l) The Crossing Guards will be charged to the Crossing Guard Fund (100%)
- m) The Electrical and Plumbing Inspectors will be charged to the General - Planning & Zoning Department (100%)
- n) The Mayor and Village Trustee salaries are charged to the General - Administrative Department.

This alignment reflects a realistic utilization of time.

2025 FISCAL YEAR BUDGET

GENERAL FUND

**VILLAGE OF MT. ZION OPERATING BUDGET
GENERAL FUND - REVENUE BY SOURCE
2025 BUDGET**

| | | Beginning Cash Balance | | | \$ 3,015,443 |
|-----------------------|-------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 <u>Actual</u> | 2023 Prior Year 2 <u>Actual</u> | 2024 Prior Year <u>Actual</u> | 2025 Current Year <u>Budget</u> |
| 01.11.311 | PROPERTY TAXES | 431,239 | 485,592 | 506,463 | 580,000 |
| 01.11.313 | UTILITY TAX | 194,580 | 174,283 | 172,913 | 182,000 |
| 01.11.315 | SIMPLIFIED TELE. TAX | 25,969 | 25,690 | 25,537 | 25,000 |
| 01.11.321 | LIQUOR LICENSES | 17,604 | 16,725 | 19,500 | 19,500 |
| 01.11.322 | GOLF CART LICENSES | 5,492 | 6,458 | 8,565 | 8,000 |
| 01.11.325 | FRANCHISE FEES | 126,651 | 118,937 | 103,239 | 115,000 |
| 01.11.326 | POLICE SERVICES | 65,268 | 60,818 | 69,548 | 82,000 |
| 01.11.331 | PERMITS, BLDG,SIGN,ETC | 17,816 | 25,512 | 46,454 | 40,000 |
| 01.11.336 | RAFFLE PERMITS | 15,450 | 29,570 | 11,745 | 12,000 |
| 01.11.341 | STATE INCOME TAX | 980,779 | 961,350 | 1,022,148 | 1,050,000 |
| 01.11.342 | REPLACEMENT TAXES | 110,602 | 92,016 | 54,007 | 58,000 |
| 01.11.343 | VIDEO GAMING | 67,125 | 81,391 | 107,900 | 108,000 |
| 01.11.344 | LOCAL USE TAX | 239,275 | 239,276 | 225,445 | 155,000 |
| 01.11.345 | STATE SALES TAX | 517,030 | 536,794 | 543,171 | 555,000 |
| 01.11.346 | ROAD AND BRIDGE TAXES | 158,777 | 162,075 | 162,131 | 167,300 |
| 01.11.347 | STATE GRANT PROCEEDS | 394,305 | 412,100 | 14,045 | 16,000 |
| 01.11.351 | COURT FINES | 27,688 | 17,139 | 15,535 | 17,000 |
| 01.11.352 | PARKING FINES | 10 | 0 | 0 | 10 |
| 01.11.374 | PARK,RECREATION FEES | 5,904 | 8,907 | 10,774 | 10,000 |
| 01.11.376 | PARK DONATIONS | 1,916 | 1,800 | 52,170 | 1,000 |
| 01.11.377 | FLETCHER PARK EVENTS | 300 | 3,827 | 6,100 | 5,000 |
| 01.11.381 | INTEREST INCOME-GENERAL | -6,405 | 92,886 | 127,588 | 100,000 |
| 01.11.382 | RENTAL CHARGES | 62,882 | 1,200 | 1,200 | 1,200 |
| 01.11.383 | CONTRIBUTIONS BY OTHERS - CIP | 0 | 0 | 0 | 0 |
| 01.11.384 | REIMBURSEMENTS | 100,567 | 89,136 | 105,253 | 105,000 |
| 01.11.385 | MISCELLANEOUS FEES | 26,794 | 37,322 | 37,194 | 30,000 |
| 01.11.386 | CONVENTION CENTER RENTALS | 77,820 | 79,030 | 69,526 | 80,000 |
| 01.11.387 | FLETCHER PARK RENTALS | 22,465 | 26,438 | 35,860 | 35,000 |
| TOTAL REVENUES | | 3,687,905 | 3,786,272 | 3,554,012 | 3,557,010 |

DISTRIBUTION OF REVENUE BY DEPARTMENT

| | | | | |
|---------------------------|------------------|------------------|------------------|------------------|
| ADMINISTRATIVE | 256,960 | 881,182 | 259,915 | 327,975 |
| PLANNING & ZONING | 78,300 | 77,846 | 88,345 | 112,700 |
| POLICE | 1,311,329 | 1,376,821 | 1,490,209 | 1,644,500 |
| STREET | 656,216 | 1,173,095 | 785,312 | 851,750 |
| PARKS & RECREATION | 503,876 | 482,136 | 533,966 | 527,100 |
| CONVENTION CENTER | 231,710 | 246,039 | 244,675 | 300,125 |
| TOTAL EXPENDITURES | 3,038,392 | 4,237,120 | 3,402,422 | 3,764,150 |

Estimated Ending Balance \$ 2,808,303

**VILLAGE OF MT. ZION OPERATING BUDGET
GENERAL FUND - ADMINISTRATIVE DEPARTMENT
2025 BUDGET**

| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
|----------------|----------------------------|---|---|---------------------------------------|---|
| 01.11.421 | REGULAR SALARIES | 85,342 | 90,262 | 93,510 | 101,000 |
| 01.11.422 | SALARIES, TEMPORARY | 0 | 0 | 0 | 0 |
| 01.11.423 | SALARIES, OVERTIME | 35 | 2 | 0 | 200 |
| 01.11.451 | HEALTH/LIFE DENTAL | 18,949 | 22,106 | 24,927 | 29,000 |
| 01.11.511 | R & M BUILDING | 990 | 8,518 | 2,389 | 10,000 |
| 01.11.512 | R & M EQUIPMENT | 1,768 | 0 | 3,535 | 3,000 |
| 01.11.513 | R & M VEHICLES | 0 | 0 | 923 | 1,000 |
| 01.11.533 | LEGAL | 18,838 | 14,399 | 18,518 | 20,000 |
| 01.11.536 | JANITORIAL SERVICES | 5,980 | 5,865 | 5,980 | 8,000 |
| 01.11.549 | CONTRACTUAL SERVICES | 0 | 0 | 7,736 | 14,000 |
| 01.11.551 | POSTAGE | 490 | 1,069 | 710 | 1,250 |
| 01.11.552 | TELEPHONE/INTERNET | 1,717 | 1,707 | 1,744 | 3,000 |
| 01.11.554 | PRINTING AND PUBLICATION | 2,559 | 3,863 | 3,237 | 4,000 |
| 01.11.561 | FEES | 30,152 | 25,340 | 17,730 | 20,000 |
| 01.11.562 | TRAVEL | 357 | 1,066 | 2,880 | 3,000 |
| 01.11.563 | TRAINING | 1,130 | 1,978 | 3,254 | 3,000 |
| 01.11.565 | DUES AND SUBSCRIPTIONS | 2,746 | 2,875 | 3,239 | 3,500 |
| 01.11.571 | UTILITIES | 7,379 | 7,673 | 8,134 | 10,000 |
| 01.11.651 | OFFICE SUPPLIES | 1,000 | 733 | 977 | 1,500 |
| 01.11.652 | OTHER SUPPLIES | 702 | 1,295 | 1,109 | 1,000 |
| 01.11.653 | SMALL EQUIPMENT | 0 | 300 | 280 | 2,000 |
| 01.11.654 | SUNDRY | 0 | 229 | 0 | 250 |
| 01.11.820 | BUILDING | 7,550 | 0 | 0 | 6,000 |
| 01.11.831 | EQUIPMENT | 0 | 0 | 9,747 | 5,000 |
| 01.11.871 | FURNITURE AND FIXTURES | 0 | 1,162 | 1,324 | 2,000 |
| 01.11.911 | ECONOMIC DEVELOPMENT | 12,745 | 30,536 | 11,312 | 20,000 |
| 01.11.915 | SPECIAL PROJECTS | 24,601 | 34,891 | 5,474 | 15,000 |
| 01.11.929 | RESERVE | 0 | 0 | 0 | 10,000 |
| 01.11.999 | TRANSFERS OUT-BOND PMT | 31,250 | 31,243 | 31,245 | 31,275 |
| | TOTALS | 256,281 | 287,111 | 259,915 | 327,975 |

**VILLAGE OF MT. ZION OPERATING BUDGET
GENERAL FUND - PLANNING & ZONING DEPARTMENT
2025 BUDGET**

| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
|----------------|----------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|
| 01.16.421 | SALARIES | 58,603 | 64,406 | 66,181 | 79,000 |
| 01.16.423 | SALARIES, OVERTIME | 35 | 2 | 0 | 200 |
| 01.16.451 | HEALTH/LIFE/DENTAL | 12,112 | 12,773 | 14,774 | 19,000 |
| 01.16.532 | ENGINEERING | 7,000 | 340 | 6,439 | 8,000 |
| 01.16.533 | LEGAL | 0 | 0 | 0 | 0 |
| 01.16.551 | POSTAGE | 0 | 0 | 0 | 0 |
| 01.16.554 | PRINTING/PUBLICATION | 440 | 147 | 725 | 1,000 |
| 01.16.561 | FEES | 110 | 178 | 227 | 500 |
| 01.16.563 | TRAINING | 0 | 0 | 0 | 0 |
| 01.16.565 | DUES AND SUBSCRIPTIONS | 0 | 0 | 0 | 0 |
| 01.16.651 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 |
| 01.16.652 | OTHER SUPPLIES | 0 | 0 | 0 | 0 |
| 01.16.654 | SUNDRY | 0 | 0 | 0 | 0 |
| 01.16.929 | RESERVE | 0 | 0 | 0 | 5,000 |
| | TOTALS | 78,300 | 77,846 | 88,345 | 112,700 |

**VILLAGE OF MT. ZION OPERATING BUDGET
GENERAL FUND - POLICE DEPARTMENT
2025 BUDGET**

| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
|----------------|----------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|
| 01.21.421 | REGULAR SALARIES | 734,087 | 813,534 | 858,648 | 893,000 |
| 01.21.423 | OVERTIME SALARIES | 20,752 | 14,150 | 27,506 | 29,000 |
| 01.21.451 | HEALTH/LIFE/DENTAL | 247,565 | 245,011 | 278,102 | 324,000 |
| 01.21.464 | IDS | 42,400 | 45,596 | 48,093 | 55,000 |
| 01.21.471 | UNIFORMS | 6,708 | 12,544 | 8,915 | 11,000 |
| 01.21.511 | R/M BUILDINGS | 2,990 | 2,413 | 1,988 | 4,000 |
| 01.21.512 | R/M EQUIPMENT | 5,379 | 5,164 | 7,036 | 7,000 |
| 01.21.513 | R/M VEHICLES | 6,133 | 8,044 | 6,396 | 9,000 |
| 01.21.533 | LEGAL | 13,980 | 9,682 | 2,991 | 20,000 |
| 01.21.536 | JANITORIAL SERVICES | 8,809 | 12,750 | 9,945 | 12,000 |
| 01.21.549 | CONTRACTUAL SERVICES | 1,930 | 14,259 | 20,532 | 22,000 |
| 01.21.551 | POSTAGE | 915 | 888 | 988 | 1,000 |
| 01.21.552 | TELEPHONE/INTERNET | 8,039 | 10,446 | 10,502 | 12,000 |
| 01.21.553 | RADIO COMMUNICATIONS | 5,625 | 6,858 | 7,938 | 9,500 |
| 01.21.554 | PRINTING/PUBLICATION | 2,119 | 1,402 | 2,047 | 2,000 |
| 01.21.561 | FEES | 58,539 | 57,369 | 59,701 | 66,000 |
| 01.21.562 | TRAVEL | 528 | 449 | 590 | 2,000 |
| 01.21.563 | TRAINING | 5,746 | 26,659 | 12,595 | 13,000 |
| 01.21.565 | DUES AND SUBSCRIPTIONS | 280 | 2,874 | 1,773 | 3,000 |
| 01.21.571 | UTILITIES | 11,920 | 11,374 | 14,442 | 17,000 |
| 01.21.651 | OFFICE SUPPLIES | 1,795 | 1,158 | 2,152 | 2,500 |
| 01.21.652 | OTHER SUPPLIES/EQUIPMENT | 973 | 2,355 | 2,616 | 3,000 |
| 01.21.653 | SMALL EQUIPMENT | 4,120 | 4,395 | 9,099 | 25,000 |
| 01.21.654 | SUNDRY | 779 | 451 | 466 | 500 |
| 01.21.655 | GASOLINE AND OIL | 22,638 | 21,422 | 21,174 | 24,000 |
| 01.21.711 | LEASE PURCHASE PMT | 0 | 0 | 0 | 0 |
| 01.21.820 | BUILDING | 2,314 | 27,997 | 2,856 | 5,000 |
| 01.21.831 | EQUIPMENT | 94,267 | 17,578 | 9,326 | 12,000 |
| 01.21.840 | VEHICLE | 0 | 0 | 61,794 | 51,000 |
| 01.21.871 | FURNITURE, FIXTURES | 0 | 0 | 0 | 0 |
| 01.21.929 | RESERVE | 0 | 0 | 0 | 10,000 |
| | TOTALS | 1,311,329 | 1,376,821 | 1,490,209 | 1,644,500 |

**VILLAGE OF MT. ZION OPERATING BUDGET
GENERAL FUND - STREET DEPARTMENT
2025 BUDGET**

| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
|----------------|----------------------------|---|---|---------------------------------------|---|
| 01.41.421 | REGULAR SALARIES | 109,510 | 125,747 | 132,388 | 141,000 |
| 01.41.422 | SALARIES, TEMPORARY | 8,263 | 6,078 | 19,365 | 20,000 |
| 01.41.423 | SALARIES, OVERTIME | 5,719 | 4,357 | 2,887 | 6,000 |
| 01.41.451 | HEALTH/LIFE/DENTAL | 46,070 | 50,047 | 56,495 | 62,000 |
| 01.41.511 | R/M BUILDING | 4,237 | 7,110 | 7,074 | 10,000 |
| 01.41.512 | R/M EQUIPMENT | 13,300 | 14,401 | 18,303 | 17,000 |
| 01.41.513 | R/M VEHICLES | 10,904 | 13,268 | 8,132 | 15,000 |
| 01.41.514 | R/M SYSTEM | 39,279 | 28,030 | 41,215 | 40,000 |
| 01.41.532 | ENGINEERING | 56,749 | 73,274 | 43,537 | 75,000 |
| 01.41.549 | CONTRACTUAL SERVICES | 0 | 0 | 3,637 | 4,000 |
| 01.41.552 | TELEPHONE/INTERNET | 5,892 | 5,128 | 5,579 | 6,000 |
| 01.41.554 | PRINTING AND PUBLICATION | 289 | 661 | 366 | 750 |
| 01.41.561 | FEES | 8,243 | 6,422 | 5,025 | 8,000 |
| 01.41.562 | TRAVEL | 0 | 843 | 0 | 1,000 |
| 01.41.563 | TRAINING | 750 | 785 | 1,598 | 1,000 |
| 01.41.571 | UTILITIES | 9,794 | 8,924 | 11,170 | 12,000 |
| 01.41.572 | STREET LIGHTING | 28,695 | 30,324 | 23,817 | 35,000 |
| 01.41.651 | OFFICE SUPPLIES | 282 | 116 | 156 | 750 |
| 01.41.652 | OTHER SUPPLIES | 3,828 | 2,892 | 5,546 | 5,000 |
| 01.41.653 | SMALL EQUIPMENT | 6,215 | 6,605 | 15,646 | 20,000 |
| 01.41.654 | SUNDRY | 65 | 53 | 224 | 250 |
| 01.41.655 | GASOLINE AND OIL | 11,152 | 9,033 | 9,046 | 12,000 |
| 01.41.810 | LAND/R-O-W ACQUISITION | 0 | 0 | 0 | 0 |
| 01.41.820 | BUILDING | 4,800 | 0 | 16,722 | 70,000 |
| 01.41.831 | EQUIPMENT | 8,500 | 23,069 | 22,600 | 30,000 |
| 01.41.840 | VEHICLE | 59,000 | 0 | 0 | 0 |
| 01.41.852 | ARPA GRANT FUNDS | 1,138 | 558,542 | 72,458 | 0 |
| 01.41.860 | STREET/SIDEWALKS | 211,222 | 197,387 | 262,326 | 200,000 |
| 01.41.915 | SPECIAL PROJECTS | 2,320 | 0 | 0 | 10,000 |
| 01.41.929 | RESERVE | 0 | 0 | 0 | 50,000 |
| | TOTALS | 656,216 | 1,173,095 | 785,312 | 851,750 |

**VILLAGE OF MT. ZION OPERATING BUDGET
GENERAL FUND - PARKS & RECREATION DEPARTMENT
2025 BUDGET**

| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
|----------------|----------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|
| 01.51.421 | REGULAR SALARIES | 83,611 | 95,238 | 100,241 | 106,000 |
| 01.51.422 | SALARIES-TEMPORARY | 15,988 | 2,739 | 9,498 | 12,000 |
| 01.51.423 | SALARIES-OVERTIME | 3,553 | 3,560 | 2,112 | 7,000 |
| 01.51.451 | HEALTH/LIFE/DENTAL | 27,538 | 32,590 | 37,156 | 38,000 |
| 01.51.511 | R/M BUILDING | 26,172 | 13,898 | 19,447 | 12,000 |
| 01.51.512 | R/M EQUIPMENT | 3,278 | 7,920 | 6,239 | 7,000 |
| 01.51.532 | ENGINEERING | 1,068 | 0 | 0 | 0 |
| 01.51.536 | JANITORIAL SERVICES | 17,955 | 21,976 | 20,307 | 20,000 |
| 01.51.549 | CONTRACTUAL SERVICES | 4,080 | 4,087 | 6,439 | 6,000 |
| 01.51.550 | FLETCHER PARK EVENTS | 12,766 | 14,132 | 27,917 | 28,000 |
| 01.51.551 | POSTAGE | 539 | 699 | 533 | 1,000 |
| 01.51.552 | TELEPHONE/INTERNET | 6,305 | 8,418 | 8,444 | 8,500 |
| 01.51.554 | PRINTING AND PUBLICATION | 2,254 | 1,706 | 2,359 | 2,500 |
| 01.51.561 | FEES | 8,695 | 8,891 | 5,354 | 6,500 |
| 01.51.562 | TRAVEL | 0 | 364 | 752 | 800 |
| 01.51.563 | TRAINING | 240 | 0 | 365 | 500 |
| 01.51.565 | DUES AND SUBSCRIPTIONS | 501 | 120 | 365 | 500 |
| 01.51.571 | UTILITIES | 26,912 | 23,319 | 23,179 | 26,000 |
| 01.51.629 | MAINT. PARK SUPPLIES | 10,146 | 6,701 | 24,796 | 20,000 |
| 01.51.651 | OFFICE SUPPLIES | 377 | 601 | 296 | 500 |
| 01.51.652 | OTHER SUPPLIES | 17,217 | 10,084 | 10,262 | 10,000 |
| 01.51.653 | SMALL EQUIPMENT | 2,695 | 2,348 | 2,090 | 3,000 |
| 01.51.654 | SUNDRY | 0 | 0 | 0 | 200 |
| 01.51.820 | BUILDING | 5,478 | 8,859 | 43,725 | 0 |
| 01.51.831 | EQUIPMENT | 19,259 | 12,469 | 7,054 | 8,000 |
| 01.51.840 | VEHICLE | 0 | 0 | 0 | 0 |
| 01.51.860 | STREET/SIDEWALKS | 7,275 | 22,133 | 3,729 | 10,000 |
| 01.51.871 | FURNITURE AND FIXTURES | 0 | 0 | 0 | 0 |
| 01.51.911 | GRANTS | 0 | 0 | 0 | 0 |
| 01.51.915 | SPECIAL PROJECTS | 17,975 | 6,565 | 0 | 5,000 |
| 01.51.929 | RESERVE | 0 | 0 | 0 | 5,000 |
| 01.51.999 | TRANSFERS OUT - BOND PMT | 182,000 | 172,721 | 171,307 | 183,100 |
| | Total | 503,876 | 482,136 | 533,966 | 527,100 |

**VILLAGE OF MT. ZION OPERATING BUDGET
GENERAL FUND - CONVENTION CENTER
2025 BUDGET**

| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
|----------------|----------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|
| 01.54.421 | REGULAR SALARIES | 44,359 | 46,112 | 38,369 | 51,000 |
| 01.54.422 | REGULAR SALARIES-TEMPORARY | 10,876 | 13,920 | 12,652 | 15,000 |
| 01.54.423 | SALARIES, OVERTIME | 0 | 0 | 0 | 5,000 |
| 01.54.451 | HEALTH/LIFE/DENTAL | 8,602 | 8,994 | 20,879 | 30,000 |
| 01.54.511 | R/M BUILDING | 22,045 | 15,036 | 12,044 | 20,000 |
| 01.54.512 | R/M EQUIPMENT | 4,309 | 8,741 | 4,712 | 6,000 |
| 01.54.536 | JANITORIAL SERVICES | 17,937 | 22,294 | 22,500 | 22,000 |
| 01.54.549 | CONTRACTUAL SERVICES | 7,163 | 8,805 | 12,471 | 13,000 |
| 01.54.551 | POSTAGE | 539 | 340 | 533 | 800 |
| 01.54.552 | TELEPHONE/INTERNET | 3,084 | 1,706 | 1,744 | 3,500 |
| 01.54.554 | PRINTING AND PUBLICATION | 7,882 | 9,112 | 8,067 | 10,000 |
| 01.54.561 | FEES | 4,277 | 4,978 | 4,996 | 5,000 |
| 01.54.571 | UTILITIES | 5,077 | 5,531 | 6,105 | 7,500 |
| 01.54.652 | OTHER SUPPLIES | 1,762 | 2,673 | 2,110 | 2,500 |
| 01.54.653 | SMALL EQUIPMENT | 49 | 4,070 | 3,760 | 4,000 |
| 01.54.654 | SUNDRY | 0 | 0 | 0 | 0 |
| 01.54.820 | BUILDING | 0 | 0 | 0 | 6,000 |
| 01.54.831 | EQUIPMENT | 0 | 0 | 0 | 0 |
| 01.54.871 | FURNITURE AND FIXTURES | 0 | 0 | 0 | 0 |
| 01.51.929 | RESERVE | 0 | 0 | 0 | 5,000 |
| 01.54.999 | TRANSFERS OUT-BOND PMT | 93,750 | 93,729 | 93,734 | 93,825 |
| | Total | 167,874 | 177,014 | 244,675 | 300,125 |

POLICE DEDICATED FUNDS

**VILLAGE OF MT. ZION OPERATING BUDGET
DRUG FUND
2025 BUDGET**

| | | | | | | |
|---|-----------------------------------|---|---|---------------------------------------|---|-------|
| | | Beginning Cash Balance | | | \$ | 4,106 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget | |
| 92.90.381 | INTEREST INCOME-DRUG | 0 | 0 | 0 | 0 | |
| 92.90.385 | MISCELLANEOUS | 254 | 0 | 173 | 25 | |
| 92.90.392 | FORFEITURE FUNDS | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 254 | 0 | 173 | 25 | |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | | |
| 92.90.561 | FEES | 0 | 0 | 0 | 0 | |
| 92.90.652 | OTHER SUPPLIES | 0 | 0 | 0 | 0 | |
| 92.90.653 | SMALL EQUIPMENT | 0 | 0 | 0 | 4,000 | |
| 92.90.840 | VEHICLE | 0 | 0 | 0 | 0 | |
| 92.90.929 | RESERVE | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 4,000 | |
| Estimated Ending Balance | | | | | \$ | 131 |

**VILLAGE OF MT. ZION OPERATING BUDGET
GAMES FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---|---|---------------------------------------|---|
| | | Beginning Cash Balance | | | \$ 7,374 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 93.90.347 | GRANT PROCEEDS | 0 | 0 | 0 | 0 |
| 93.90.348 | GAMES TAX | 5,137 | 5,034 | 4,414 | 4,000 |
| 93.90.381 | INTEREST INCOME-GAMES | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 5,137 | 5,034 | 4,414 | 4,000 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 93.90.831 | EQUIPMENT | 0 | 0 | 0 | 0 |
| 93.90.840 | VEHICLE | 0 | 0 | 12,000 | 7,000 |
| 93.90.911 | GRANTS | 0 | 0 | 0 | 0 |
| 93.90.929 | RESERVE | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 12,000 | 7,000 |
| Estimated Ending Balance | | | | | \$ 4,374 |

**VILLAGE OF MT. ZION OPERATING BUDGET
DUI FUND
2025 BUDGET**

| | | | | | |
|-----------------------|-----------------------------------|---|---|---------------------------------------|---|
| | | | Beginning Cash Balance | \$ 6,947 | |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 96.90.351 | COURT FINES | 4,373 | 1,178 | 1,750 | 1,400 |
| 96.90.381 | INTEREST INCOME | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 4,373 | 1,178 | 1,750 | 1,400 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|--------------|----------|---------------|--------------|
| 96.90.653 | SMALL EQUIPMENT | 3,795 | 0 | 0 | 0 |
| 96.90.831 | EQUIPMENT | 0 | 0 | 0 | 0 |
| 96.90.840 | VEHICLE | 0 | 0 | 15,000 | 6,000 |
| 96.90.929 | RESERVE | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 3,795 | 0 | 15,000 | 6,000 |

| | |
|---------------------------------|-----------------|
| Estimated Ending Balance | \$ 2,347 |
|---------------------------------|-----------------|

**VILLAGE OF MT. ZION OPERATING BUDGET
CANNABIS REGULATION FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---|---|---------------------------------------|---|
| | | Beginning Cash Balance | | | \$ 10,066 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 97.90.345 | SALES TAX | 9,845 | 9,114 | 9,610 | 10,500 |
| | TOTAL REVENUES | 9844.53 | 9,114 | 9,610 | 10,500 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 97.90.653 | CONTRACTUAL SERVICES | 0 | 5,000 | 0 | 10,000 |
| 97.90.831 | OTHER SUPPLIES | 0 | 0 | 0 | 0 |
| 97.90.840 | VEHICLE | 0 | 0 | 20,000 | 0 |
| 97.90.929 | RESERVE | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 5,000 | 20,000 | 10,000 |
| | | Estimated Ending Balance | | | \$ 10,566 |

WATER FUND

**VILLAGE OF MT. ZION OPERATING BUDGET
WATER FUND
2025 BUDGET**

| | | Beginning Cash Balance | | | \$ 338,344 |
|----------------|----------------------------|---|---|---------------------------------------|---|
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 51.42.361 | WATER SALES | 1,639,468 | 1,721,876 | 1,627,064 | 1,829,500 |
| 51.42.375 | PENALTIES | 16,981 | 19,197 | 15,689 | 17,000 |
| 51.42.381 | INTEREST INCOME | -710 | 20,214 | 15,997 | 16,000 |
| 51.42.389 | OTHER REVENUES | 8,026 | 10,160 | 115,346 | 15,000 |
| 51.42.391 | IEPA LOAN PROCEEDS | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1,663,765 | 1,771,447 | 1,774,095 | 1,877,500 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|------------------|------------------|------------------|------------------|
| 51.42.421 | REGULAR SALARIES | 300,630 | 346,474 | 373,949 | 395,000 |
| 51.42.422 | TEMPORARY SALARIES | 8,407 | 15,228 | 10,298 | 14,000 |
| 51.42.423 | OVERTIME | 7,652 | 5,585 | 4,310 | 7,000 |
| 51.42.427 | BONDS | 0 | 0 | 0 | 0 |
| 51.42.451 | HEALTH/LIFE/DENTAL | 80,966 | 86,802 | 120,001 | 120,000 |
| 51.42.462 | SOCIAL SECURITY-TRANSFER | 0 | 0 | 0 | 0 |
| 51.42.511 | R/M BUILDING | 3,105 | 5,173 | 6,559 | 7,000 |
| 51.42.512 | R/M EQUIPMENT | 7,075 | 4,057 | 9,739 | 10,000 |
| 51.42.513 | R/M VEHICLES | 3,844 | 8,212 | 5,433 | 8,000 |
| 51.42.514 | R/M SYSTEM | 30,464 | 63,908 | 75,393 | 60,000 |
| 51.42.531 | ACCOUNTNG/AUDIT-TRANSFER | 0 | 0 | 0 | 0 |
| 51.42.532 | ENGINEERING | 24,616 | 2,589 | 31,306 | 16,000 |
| 51.42.533 | LEGAL | 0 | 0 | 776 | 1,000 |
| 51.42.536 | JANITORIAL SERVICES | 5,980 | 5,865 | 5,980 | 6,500 |
| 51.42.549 | CONTRACTUAL SERVICES | 0 | 58,314 | 30,680 | 35,000 |
| 51.42.551 | POSTAGE | 11,590 | 9,081 | 11,189 | 14,000 |
| 51.42.552 | TELEPHONE/INTERNET | 3,063 | 2,574 | 3,127 | 4,000 |
| 51.42.554 | PRINTING/PUBLICATION | 1,854 | 3,331 | 2,383 | 3,000 |
| 51.42.561 | FEES | 74,633 | 28,049 | 21,453 | 27,000 |
| 51.42.562 | TRAVEL | 132 | 1,541 | 702 | 2,000 |
| 51.42.563 | TRAINING | 1,740 | 1,190 | 2,379 | 2,000 |
| 51.42.565 | DUES AND SUBSCRIPTIONS | 962 | 981 | 2,346 | 2,500 |
| 51.42.571 | UTILITIES | 20,040 | 18,866 | 23,804 | 24,000 |
| 51.42.575 | WATER PURCHASES | 779,776 | 868,575 | 890,533 | 928,000 |
| 51.42.591 | LIABILITY INS - TRANSFER | 0 | 0 | 0 | 0 |
| 51.42.593 | RENTAL FEES | 40,818 | 0 | 0 | 0 |
| 51.42.651 | OFFICE SUPPLIES | 552 | 506 | 312 | 1,000 |
| 51.42.652 | OTHER SUPPLIES | 7,021 | 8,798 | 4,887 | 8,000 |
| 51.42.653 | SMALL EQUIPMENT | 2,757 | 10,908 | 2,841 | 5,000 |
| 51.42.655 | GASOLINE/OIL | 11,088 | 8,782 | 8,949 | 10,000 |
| 51.42.711 | IEPA LOAN PAYMENT | 34,008 | 142,088 | 142,088 | 142,100 |
| 51.42.831 | EQUIPMENT | 0 | 4,000 | 30,717 | 10,000 |
| 51.42.832 | METERS | -2,062 | 345,203 | 12,960 | 13,000 |
| 51.42.840 | VEHICLE | 0 | 0 | 0 | 0 |
| 51.42.852 | SYSTEM | 69,400 | 13,052 | 67,598 | 97,000 |
| 51.42.929 | RESERVE | 0 | 0 | 0 | 10,000 |
| | TOTAL EXPENDITURES | 1,530,111 | 2,069,731 | 1,902,690 | 1,982,100 |

Estimated Ending Balance \$ 233,744

SEWER FUND

**VILLAGE OF MT. ZION OPERATING BUDGET
SEWER FUND
2025 BUDGET**

Beginning Cash Balance \$ 340,413

| <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
|------------------------------------|---|---|---------------------------------------|---|
| 52.43.362 SEWER CHARGES | 551,980 | 626,323 | 594,748 | 675,000 |
| 52.43.363 LONG CREEK SEWER CHARGES | 34,978 | 42,421 | 46,688 | 46,000 |
| 52.43.375 PENALTIES | 6,036 | 7,462 | 6,027 | 6,500 |
| 52.43.381 INTEREST INCOME | 731 | 3,121 | 13,931 | 9,000 |
| 52.43.389 OTHER REVENUES | 6,342 | 22,844 | 46,177 | 8,000 |
| TOTAL REVENUES | 600,067 | 702,171 | 707,572 | 744,500 |

DISTRIBUTION OF REVENUE

| | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|
| 52.43.421 REGULAR SALARIES | 125,840 | 135,190 | 140,855 | 150,000 |
| 52.43.422 TEMPORARY SALARIES | 517 | 4,163 | 5,052 | 8,000 |
| 52.43.423 OVERTIME SALARIES | 1,323 | 99 | 210 | 2,500 |
| 52.43.451 HEALTH/LIFE/DENTAL | 40,346 | 43,190 | 48,191 | 59,000 |
| 52.43.462 SOCIAL SECURITY-TRANSFER | 0 | 0 | 0 | 0 |
| 52.43.511 R/M BUILDINGS | 967 | 1,883 | 6,675 | 7,000 |
| 52.43.512 R/M EQUIPMENT | 6,190 | 5,948 | 6,532 | 6,500 |
| 52.43.513 R/M VEHICLES | 505 | 8,611 | 8,388 | 9,000 |
| 52.43.514 R/M SYSTEM | 12,492 | 38,196 | 45,969 | 45,000 |
| 52.43.532 ENGINEERING | 1,770 | 0 | 30,000 | 10,000 |
| 52.43.533 LEGAL | 0 | 0 | 0 | 0 |
| 52.43.536 JANITORIAL SERVICES | 5,980 | 5,865 | 5,980 | 6,500 |
| 52.43.551 POSTAGE | 7,306 | 7,720 | 9,491 | 9,000 |
| 52.43.552 TELEPHONE/INTERNET | 2,356 | 2,706 | 2,415 | 3,000 |
| 52.43.554 PRINTING AND PUBLICATION | 1,217 | 2,107 | 1,266 | 2,000 |
| 52.43.561 FEES | 8,349 | 8,857 | 6,004 | 10,000 |
| 52.43.562 TRAVEL | 0 | 0 | 326 | 500 |
| 52.43.563 TRAINING | 0 | 0 | 0 | 500 |
| 52.43.571 UTILITIES | 8,168 | 8,817 | 9,922 | 12,000 |
| 52.43.578 SEWER TREATMENT CHARGES | 238,136 | 250,663 | 265,689 | 300,000 |
| 52.43.593 RENTAL FEES | 20,818 | 0 | 0 | 0 |
| 52.43.651 OFFICE SUPPLIES | 388 | 506 | 312 | 750 |
| 52.43.652 OTHER SUPPLIES | 0 | 184 | 754 | 1,000 |
| 52.43.653 SMALL EQUIPMENT | 96 | 265 | 1,100 | 2,000 |
| 52.43.654 SUNDRY | 0 | 0 | 0 | 100 |
| 52.43.655 GASOLINE AND OIL | 11,088 | 8,781 | 8,949 | 10,000 |
| 52.43.831 EQUIPMENT | 0 | 3,000 | 13,950 | 10,000 |
| 52.43.832 METERS | 12,000 | 25,000 | 10,724 | 12,000 |
| 52.43.840 VEHICLE | 0 | 0 | 0 | 0 |
| 52.43.852 SYSTEM | 0 | 0 | 45,499 | 150,000 |
| 52.43.890 SEWER REHAB | 500 | 0 | 1,500 | 15,000 |
| 52.43.929 RESERVE | 0 | 0 | 0 | 10,000 |
| TOTAL EXPENDITURES | 506,352 | 561,749 | 675,753 | 851,350 |

Estimated Ending Balance \$ 233,563

SPECIAL FUNDS

**VILLAGE OF MT. ZION OPERATING BUDGET
AUDIT FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|--|---|---------------------------------------|---|
| | | Beginning Cash Balance | | | \$ 38,283 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3, Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 11.11.311 | PROPERTY TAXES | 24,104 | 31,884 | 28,489 | 21,000 |
| 11.11.381 | INTEREST | -828 | 611 | 870 | 600 |
| 11.11.393 | TRANSFERS IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 23,276 | 32,495 | 29,359 | 21,600 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 11.11.531 | ACCOUNTING/AUDITING | 23,095 | 23,600 | 21,430 | 25,000 |
| 11.11.929 | RESERVE | 0 | 0 | 0 | 3,000 |
| | TOTAL EXPENDITURES | 23,095 | 23,600 | 21,430 | 28,000 |
| | | Estimated Ending Balance | | | \$ 31,883 |

**VILLAGE OF MT. ZION OPERATING BUDGET
LIABILITY INSURANCE FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---------------------------------|---------------------|-------------------|---------------------|
| | | Beginning Cash Balance | | | \$ 51,462 |
| | | 2022 | 2023 | 2024 | 2025 |
| | | Prior Year 3 | Prior Year 2 | Prior Year | Current Year |
| <u>Acct No</u> | <u>Account Description</u> | Actual | Actual | Actual | Budget |
| 14.11.311 | PROPERTY TAXES | 89,631 | 119,867 | 106,810 | 125,000 |
| 14.11.381 | INTEREST INCOME | -783 | 2,122 | 1,950 | 1,500 |
| 14.11.393 | TRANSFERS IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 88,847 | 121,989 | 108,760 | 126,500 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 14.11.591 | LIABILITY INS | 99,039 | 97,724 | 94,296 | 120,000 |
| 14.11.929 | RESERVE | 0 | 18,221 | 0 | 5,000 |
| | TOTAL EXPENDITURES | 99,039 | 115,945 | 94,296 | 125,000 |
| | | Estimated Ending Balance | | | \$ 52,962 |

**VILLAGE OF MT. ZION OPERATING BUDGET
IMRF FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---|---|---------------------------------------|---|
| | | Beginning Cash Balance | | | \$ 195,651 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 16.98.311 | PROPERTY TAXES | 76,667 | 77,942 | 43,235 | 38,000 |
| 16.98.381 | INTEREST INCOME | -431 | 4,769 | 6,554 | 5,000 |
| 16.98.393 | TRANSERS IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 76,236 | 82,710 | 49,789 | 43,000 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 16.98.462 | IMRF-VILLAGE | 43,087 | 10,981 | 33,589 | 60,000 |
| 16.98.561 | FEES | 0 | 0 | 0 | 0 |
| 16.98.929 | RESERVE | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 43,087 | 10,981 | 33,589 | 60,000 |
| | | Estimated Ending Balance | | | \$ 178,651 |

**VILLAGE OF MT. ZION OPERATING BUDGET
CROSSING GUARD FUND
2025 BUDGET**

| | | | | |
|-----------------------|-----------------------------------|---------------------|-------------------------------|---------------------|
| | | | Beginning Cash Balance | \$ 21,982 |
| | | 2022 | 2023 | 2024 |
| <u>Acct No</u> | <u>Account Description</u> | Prior Year 3 | Prior Year 2 | 2025 |
| | | Actual | Actual | Current Year |
| | | | | Budget |
| 18.25.311 | PROPERTY TAXES | 3,480 | 5,027 | 4,031 |
| 18.25.381 | INTEREST INCOME | -644 | 784 | 825 |
| | TOTAL REVENUES | 2,837 | 5,811 | 4,856 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|--------------|--------------|--------------|--------------|
| 18.25.421 | REGULAR SALARIES | 3,020 | 2,780 | 2,860 | 4,000 |
| 18.25.929 | RESERVE | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 3,020 | 2,780 | 2,860 | 4,000 |

| | |
|---------------------------------|------------------|
| Estimated Ending Balance | \$ 22,732 |
|---------------------------------|------------------|

**VILLAGE OF MT. ZION OPERATING BUDGET
SOCIAL SECURITY FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---|---|---------------------------------------|---|
| | | Beginning Cash Balance | | | \$ 87,964 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 19.99.311 | PROPERTY TAXES | 60,318 | 99,771 | 135,298 | 131,000 |
| 19.99.381 | INTEREST INCOME | -1,424 | 12 | 45 | 50 |
| 19.99.393 | TRANSFERS IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 58,894 | 99,783 | 135,343 | 131,050 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 19.99.461 | SOCIAL SECURITY-VILLAGE | 75,923 | 83,765 | 87,082 | 126,000 |
| 19.99.929 | RESERVE | 0 | 0 | 0 | 5,000 |
| | TOTAL EXPENDITURES | 75,923 | 83,765 | 87,082 | 131,000 |
| | | Estimated Ending Balance | | | \$ 88,014 |

**VILLAGE OF MT. ZION OPERATING BUDGET
UNEMPLOYMENT COMPENSATION FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---------------------------------|---------------------|-------------------|---------------------|
| | | Beginning Cash Balance | | | \$ 56,229 |
| | | 2022 | 2023 | 2024 | 2025 |
| <u>Acct No</u> | <u>Account Description</u> | Prior Year 3 | Prior Year 2 | Prior Year | Current Year |
| | | Actual | Actual | Actual | Budget |
| 20.97.311 | PROPERTY TAXES | 1,212 | 4,024 | 4,031 | 5,000 |
| 20.97.381 | INTEREST INCOME | -1,401 | 1,897 | 2,257 | 2,000 |
| 20.97.393 | TRANSFERS IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | -189 | 5921.91 | 6,289 | 7,000 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 20.97.453 | UNEMPLOYMENT COMP | 0 | 0 | 0 | 25,000 |
| 20.97.929 | RESERVE | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 25,000 |
| | | Estimated Ending Balance | | | \$ 38,229 |

**VILLAGE OF MT. ZION OPERATING BUDGET
LEASE PURCHASE FUND
2025 BUDGET**

| | | | | | |
|-----------------------|-----------------------------------|---|---|---------------------------------------|---|
| | | Beginning Cash Balance | | | \$ 20,116 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 40.83.311 | PROPERTY TAXES | 16,277 | 16,477 | 16,510 | 16,500 |
| 40.83.381 | INTEREST | 52 | 482 | 406 | 250 |
| | TOTAL REVENUES | 16,329 | 16,960 | 16,916 | 16,750 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|---------------|---------------|---------------|---------------|
| 40.83.711 | LEASE PURCHASE PAYMENTS | 13,968 | 14,350 | 14,807 | 15,400 |
| 40.83.720 | INTEREST EXPENSE | 2,319 | 1,937 | 1,480 | 975 |
| | TOTAL EXPENDITURES | 16,287 | 16,287 | 16,287 | 16,375 |

Estimated Ending Balance \$ 20,491

CAPITAL IMPROVEMENT FUNDS

**VILLAGE OF MT. ZION OPERATING BUDGET
MOTOR FUEL TAX FUND
2025 BUDGET**

| | | | | |
|----------------|----------------------------|---------------------|-------------------------------|---------------------|
| | | | Beginning Cash Balance | \$ 878,748 |
| | | 2022 | 2023 | 2024 |
| Acct No | Account Description | Prior Year 3 | Prior Year 2 | 2025 |
| | | Actual | Actual | Current Year |
| | | | | Budget |
| 15.75.343 | MFT RECEIPTS | 235,677 | 269,826 | 268,436 |
| 15.75.344 | MFT REBUILD ILLINOIS | 128,139 | 0 | 0 |
| 15.75.381 | INTEREST INCOME | 312 | 20,139 | 34,639 |
| 15.75.384 | REIMBURSEMENTS | 8,764 | 3,898 | 3,955 |
| | TOTAL REVENUES | 372,892 | 293,863 | 307,030 |
| | | | | 294,000 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|----------------|---------------|----------------|------------------|
| 15.75.532 | ENGINEERING | 2,180 | 0 | 0 | 75,000 |
| 15.75.810 | LAND/R.O.W. | 0 | 0 | 0 | 0 |
| 15.75.852 | SYSTEM | 276,295 | 58,581 | 241,408 | 1,000,000 |
| 15.75.929 | RESERVE | 0 | 0 | 0 | 50,000 |
| | TOTAL EXPENDITURES | 278,475 | 58,581 | 241,408 | 1,125,000 |

Estimated Ending Balance \$ 47,748

**VILLAGE OF MT. ZION OPERATING BUDGET
BUSINESS DEVELOPMENT DISTRICT FUND
2025 BUDGET**

| | | | | |
|----------------|----------------------------|---------------------|-------------------------------|---------------------|
| | | | Beginning Cash Balance | \$ 365,901 |
| | | 2022 | 2023 | 2024 |
| Acct No | Account Description | Prior Year 3 | Prior Year 2 | 2025 |
| | | Actual | Actual | Current Year |
| | | | | Budget |
| 36.75.345 | SALES TAX - BDD | 314,839 | 309,789 | 332,818 |
| 36.75.381 | INTEREST INCOME | 171 | 15,969 | 9,768 |
| 36.75.384 | REIMBURSEMENTS | 0 | 0 | 0 |
| | TOTAL REVENUES | 315,010 | 325,758 | 342,586 |
| | | | | 344,000 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|---------------|----------------|----------------|----------------|
| 36.75.531 | ACCOUNTING/AUDIT | 500 | 500 | 0 | 0 |
| 36.75.533 | LEGAL | 706 | 788 | 824 | 2,500 |
| 36.75.534 | OTHER CAPITAL PROJECTS | 0 | 522,308 | 177,542 | 500,000 |
| 36.75.549 | CONTRACTUAL SERVICES | 2,955 | 6,403 | 3,384 | 6,000 |
| 36.75.654 | MISCELLANEOUS | 0 | 0 | 0 | 1,000 |
| 36.75.915 | REDEVELOPMENT AGREEMENTS | 58,951 | 0 | 12,000 | 50,000 |
| 37.75.929 | RESERVE | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 63,112 | 529,998 | 193,750 | 559,500 |

Estimated Ending Balance \$ 150,401

**VILLAGE OF MT. ZION OPERATING BUDGET
ROUTE 121 TAX INCREMENT FINANCING FUND
2025 BUDGET**

| | | Beginning Cash Balance | | | \$ 480,084 |
|----------------|----------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 38.73.311 | PROPERTY TAXES | 114,679 | 216,743 | 327,463 | 500,000 |
| 38.73.381 | INTEREST INCOME | 38 | 15,056 | 12,276 | 8,000 |
| 38.73.384 | REIMBURSEMENTS | 0 | 0 | 0 | 0 |
| 38.73.393 | TRANSFERS IN | 412,000 | 0 | 0 | 0 |
| | TOTAL REVENUES | 526,717 | 231,799 | 339,739 | 508,000 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|---------------|----------------|----------------|----------------|
| 38.73.531 | ACCOUNTING/AUDIT | 500 | 500 | 0 | 500 |
| 38.73.532 | ENGINEERING | 0 | 15,472 | 16,174 | 20,000 |
| 38.73.533 | LEGAL | 1,255 | 2,774 | 4,318 | 6,000 |
| 38.73.534 | OTHER CAPITAL PROJECTS | 0 | 323,336 | 21,333 | 500,000 |
| 38.73.548 | SURPLUS REFUND | 0 | 55,565 | 89,101 | 126,000 |
| 38.73.549 | CONTRACTUAL SERVICES | 27,063 | 11,298 | 19,089 | 30,000 |
| 38.73.565 | DUES AND SUBSCRIPTIONS | 0 | 550 | 700 | 0 |
| 38.73.654 | MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 38.73.852 | SYSTEM IMPROVEMENTS | 0 | 0 | 0 | 0 |
| 38.73.915 | REDEVELOPMENT AGREEMENTS | 0 | 0 | 74,195 | 150,000 |
| 38.73.929 | RESERVE | 0 | 0 | 0 | 100,000 |
| | TOTAL EXPENDITURES | 28,818 | 409,494 | 224,910 | 932,500 |

Estimated Ending Balance \$ 55,584

**VILLAGE OF MT. ZION OPERATING BUDGET
2024 G.O. CAPITAL PROJECTS FUND
2025 BUDGET**

| | | | | |
|----------------|----------------------------|--------------------------------|--------------------------------|------------------------------|
| | | Beginning Cash Balance | \$ | 124,664 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual |
| | | | 2025 Current Year Budget | |
| 43.81.381 | INTEREST INCOME | 0 | 0 | 23,851 |
| 43.81.391 | BOND PROCEEDS | 0 | 0 | 690,887 |
| | TOTAL REVENUES | 0 | 0 | 714,738 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|----------|----------|----------------|----------------|
| | | 0 | 0 | 46,981 | 0 |
| 43.81.532 | ENGINEERING | 0 | 0 | 0 | 0 |
| 43.81.561 | FEES | 0 | 0 | 543,094 | 128,000 |
| 43.81.852 | SYSTEM IMPROVEMENTS | 0 | 0 | 590,074 | 128,000 |
| | TOTAL EXPENDITURES | 0 | 0 | | |

| | | | |
|--|--------------------------|----|-------|
| | Estimated Ending Balance | \$ | (836) |
|--|--------------------------|----|-------|

DEBT SERVICE FUNDS

**VILLAGE OF MT. ZION OPERATING BUDGET
2024 GO B & I REPAYMENT FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---------------------------------|---------------------|-------------------|---------------------|
| | | Beginning Cash Balance | | | \$ 16,005 |
| | | 2022 | 2023 | 2024 | 2025 |
| <u>Acct No</u> | <u>Account Description</u> | Prior Year 3 | Prior Year 2 | Prior Year | Current Year |
| | | Actual | Actual | Actual | Budget |
| 44.82.311 | PROPERTY TAXES | 0 | 0 | 246,641 | 265,000 |
| 44.82.381 | INTEREST INCOME | 0 | 0 | 0 | 250 |
| 44.82.393 | TRANSFER IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 0 | 0 | 0 | 265,250 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 44.82.710 | BOND PRINCIPAL | 0 | 0 | 191,900 | 236,200 |
| 44.82.720 | BOND INTEREST | 0 | 0 | 38,736 | 28,900 |
| 44.82.929 | RESERVE | 0 | 0 | 0 | 0 |
| 44.82.952 | CLOSE ACCOUNT | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 38,736 | 265,100 |
| | | Estimated Ending Balance | | | \$ 16,155 |

**VILLAGE OF MT. ZION OPERATING BUDGET
CONVENTION CENTER B & I FUND
2025 BUDGET**

| | | | | |
|-----------------------|-----------------------------------|---------------------|-------------------------------|---------------------|
| | | | Beginning Cash Balance | \$ 16,847 |
| | | 2022 | 2023 | 2024 |
| <u>Acct No</u> | <u>Account Description</u> | Prior Year 3 | Prior Year 2 | 2025 |
| | | Actual | Actual | Current Year |
| | | | | Budget |
| 69.82.384 | REIMBURSEMENTS | 0 | 0 | 0 |
| 69.82.393 | TRANSFER IN | 125,000 | 124,972 | 124,978 |
| | TOTAL REVENUES | 125,000 | 124,972 | 124,978 |
| | | | | 125,100 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|----------------|----------------|----------------|----------------|
| 69.82.561 | FEES | 0 | 0 | 0 | 0 |
| 69.82.710 | BOND PRINCIPAL | 98,300 | 99,500 | 100,800 | 102,200 |
| 69.82.720 | BOND INTEREST | 26,700 | 25,472 | 24,178 | 22,900 |
| | TOTAL EXPENDITURES | 125,000 | 124,972 | 124,978 | 125,100 |

| | |
|---------------------------------|------------------|
| Estimated Ending Balance | \$ 16,847 |
|---------------------------------|------------------|

**VILLAGE OF MT. ZION OPERATING BUDGET
2009 FLETCHER/TIF B & I REPAYMENT FUND
2025 BUDGET**

| | | | | | |
|-----------------------|-----------------------------------|---------------------|---------------------|-------------------------------|---------------------|
| | | | | Beginning Cash Balance | \$ 23,691 |
| | | 2022 | 2023 | 2024 | 2025 |
| <u>Acct No</u> | <u>Account Description</u> | Prior Year 3 | Prior Year 2 | Prior Year | Current Year |
| | | Actual | Actual | Actual | Budget |
| 74.82.311 | PROPERTY TAX - TIF | 0 | 0 | 0 | 0 |
| 74.82.313 | UTILITY TAXES | 0 | 0 | 0 | 0 |
| 74.82.315 | SIMPLIFIED TELE. TAX | 0 | 0 | 0 | 0 |
| 74.82.381 | INTEREST INCOME | 75 | 73 | 134 | 100 |
| 74.82.393 | TRANSFERS IN | 182,000 | 172,721 | 171,307 | 183,000 |
| | TOTAL REVENUES | 182,075 | 172,794 | 171,441 | 183,100 |

DISTRIBUTION OF REVENUE

| | | | | | |
|-----------|---------------------------|----------------|----------------|----------------|----------------|
| 74.82.710 | BOND PRINCIPAL | 160,000 | 165,000 | 165,000 | 170,000 |
| 74.82.720 | BOND INTEREST | 21,869 | 18,941 | 15,921 | 13,000 |
| 74.82.929 | RESERVE | 0 | 0 | 0 | 0 |
| 74.82.952 | CLOSE ACCOUNT | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 181,869 | 183,941 | 180,921 | 183,000 |

Estimated Ending Balance \$ 23,791

POLICE PENSION FUND

**VILLAGE OF MT. ZION OPERATING BUDGET
POLICE PENSION FUND
2025 BUDGET**

| | | | | | |
|---|-----------------------------------|---|---|---------------------------------------|---|
| | | Beginning Cash Balance | | | \$ 4,297,903 |
| <u>Acct No</u> | <u>Account Description</u> | 2022 Prior Year 3 Actual | 2023 Prior Year 2 Actual | 2024 Prior Year Actual | 2025 Current Year Budget |
| 79.85.311 | PROPERTY TAXES | 313,316 | 217,565 | 170,901 | 145,000 |
| 79.85.381 | INTEREST INCOME | -277,414 | 401,070 | 430,652 | 250,000 |
| 79.85.388 | MEMBER CONTRIBUTIONS | 65,466 | 71,751 | 74,767 | 70,000 |
| | TOTAL REVENUES | 101,369 | 690,386 | 676,321 | 465,000 |
| <u>DISTRIBUTION OF REVENUE</u> | | | | | |
| 79.85.421 | PENSIONS/REFUNDS | 67,251 | 61,965 | 58,505 | 150,000 |
| 79.85.533 | LEGAL | 6,144 | 4,130 | 5,867 | 8,000 |
| 79.85.561 | FEES | 22,839 | 23,725 | 18,844 | 40,000 |
| 79.85.562 | TRAVEL | 0 | 0 | 0 | 500 |
| 79.85.563 | TRAINING | 0 | 0 | 0 | 3,000 |
| 79.85.565 | DUES AND SUBSCRIPTIONS | 0 | 1,590 | 825 | 1,500 |
| 79.85.651 | OFFICE SUPPLIES | 0 | 0 | 0 | 100 |
| 79.85.929 | RESERVE | 0 | 0 | 0 | 30,000 |
| | TOTAL EXPENDITURES | 96,233 | 91,410 | 84,041 | 233,100 |
| | | Estimated Ending Balance | | | \$ 4,529,803 |