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**THE CITY OF ASSUMPTION**  
**CHRISTIAN COUNTY, ILLINOIS**

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ORDINANCE NUMBER 836

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**ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR ENDING  
ON THE 30th DAY OF APRIL, A.D., 2026, FOR THE CITY OF ASSUMPTION,  
CHRISTIAN COUNTY, ILLINOIS.**

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WILLIAM HERBORD, Mayor  
JANET WALLER, City Clerk

RICKY BRADSHAW  
GARY NELSEN  
HERBERT PALMER  
KIMBERLY PORTER  
TRAVIS SULLIVAN  
DONNY WALDEN  
City Aldermen

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Published in pamphlet form by authority of the Mayor and Aldermen of the City of Assumption  
on June 5, 2025

Sorling Northrup – One North Old State Capitol Plaza, Suite 200, Springfield, IL 62701

ORDINANCE NO. 836

**ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR  
ENDING ON THE 30th DAY OF APRIL, A.D., 2026, FOR THE CITY OF  
ASSUMPTION, CHRISTIAN COUNTY, ILLINOIS.**

An ordinance making appropriations for the corporate purposes of the City of Assumption, Christian County, Illinois, for the fiscal year commencing on the 1<sup>st</sup> day of May, 2025, and ending on the 30<sup>th</sup> day of April, A.D., 2026.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ASSUMPTION,  
CHRISTIAN COUNTY, ILLINOIS:**

**Section 1.** That the amounts hereinafter set forth, or so much thereof as may be authorized by law, as may be needed and the same is hereby appropriated for the corporate purposes of the City of Assumption, Illinois, to defray all necessary expenses and liabilities of said City of Assumption, as hereinafter specified for the fiscal year commencing on the 1<sup>st</sup> day of May, A.D., 2025.

**Section 2.** The funds are listed as follows:

- |                                     |                                  |
|-------------------------------------|----------------------------------|
| I. GENERAL                          | VII. SOCIAL SECURITY FUND        |
| II. PARKS & RECREATION FUND         | VIII. UNEMPLOYMENT COMP. FUND    |
| III. WATER DEPARTMENT FUND          | IX. IL MUNICIPAL RETIREMENT FUND |
| IV. WASTEWATER OPERATING FUND       | X. TIF DISTRICT FUND             |
| V. MOTOR FUEL TAX FUND              | XI. SPECIAL FUND                 |
| VI. HEALTH RECYCLING & GARBAGE FUND | XII. REVOLVING FUND              |

and the amount appropriated for each object and purpose is as follows:

**I. GENERAL FUND**  
**ADMINISTRATION DEPARTMENT**

**ESTIMATED REVENUES:**

Income Tax	\$ 170,000.00
Replacement Tax	30,000.00
Property Tax Corporate	64,000.00
Property Tax - Road & Bridge	20,000.00
Property Tax - Police	8,500.00
Sales Tax	200,000.00
Sales Tax - 1 Percent	150,000.00
State Use Tax	35,000.00
Gaming Video Tax	29,000.00
Cannabis Use Tax	2,000.00
Interest Income	13,000.00
Fines	4,000.00
Licenses	3,000.00
Permits Income	3,000.00
Grants	1,000.00
Franchise Fees	12,000.00
Miscellaneous Income	20,000.00
American Rescue Plan Act	-
School Resource Officer	35,000.00
Tower Lease Income	21,000.00
Donations	1,000.00
Gain (Loss) on Sale of Assets	-
<b>Total Revenues</b>	<b>821,500.00</b>

**TOTAL ADMINISTRATIVE REVENUES:**

**\$821,500.00**

**ESTIMATED EXPENSES:**

**ADMINISTRATIVE:**

Salary	\$ 92,000.00
Audit	20,000.00
Contributions	1,000.00
Depreciation Expense	-
Engineering Fees	-
Fireworks	10,000.00
Utilities	11,000.00
Insurance	51,000.00
Legal	50,000.00

Other Professional	6,000.00
Miscellaneous Expense	10,000.00
Mowing	6,000.00
Office Expense	9,000.00
Ordinance Code	1,000.00
Postage	2,000.00
Printing & Advertising	2,000.00
Repairs & Maintenance	5,000.00
Staff Training	500.00
Supplies Expense	700.00
Telephone	3,000.00
Flags	1,500.00
Petty Cash	300.00
Travel	5,000.00
Other Fees	1,000.00
Capital Outlay	1,000.00
ARPA/Covid Money	15,321.09
Transfers Out	145,000.00
<b>Subtotal - Administrative</b>	<b>449,321.09</b>

**STREETS:**

Salary	\$ 90,000.00
Contingency	--
Dumpster Rental	100.00
Engineering Fees	100.00
Excavating Expense	100.00
Gas & Oil	9,000.00
Utilities	5,700.00
Street Lighting	23,000.00
Insurance-Health	100.00
Leases	100.00
Miscellaneous Expense	6,000.00
Mowing	2,000.00
Street Clothing	1,250.00
Printing & Advertising	300.00
Repairs & Maintenance Building	7,500.00
Repairs & Maint Streets	49,000.00
Repairs & Maint Sidewalks	18,000.00
Repairs & Mntc - Vehicle/Equip	8,000.00
Staff Training	300.00
Supplies Expense	6,000.00
Telephone	1,750.00
Travel & Entertainment	100.00

Tree Removal & Replacement	8,000.00
Capital Outlay - Street Impr	100.00
Capital Outlay-Veh/Equip/Bldg	105,000.00
Covid Money	12,652.00
<b>Subtotal - Streets</b>	<b>354,152.00</b>

**POLICE:**

Salary	190,000.00
Gas & Oil	10,000.00
Utilities	3,600.00
Miscellaneous Expense	6,000.00
Police Clothing	3,000.00
Postage	150.00
Printing & Advertising	700.00
Repairs & Maint Equip Building	1,500.00
Repair & Maintenance-Vehicles	5,000.00
Staff Training	2,000.00
Supplies Expense	5,000.00
Telephone	5,500.00
Petty Cash	200.00
Travel & Entertainment Expense	1,000.00
Capital Outlay -Veh/Equip Purch	-
Covid Money	-
<b>Subtotal - Police</b>	<b>233,650.00</b>

**TOTAL ADMINISTRATIVE EXPENSES:**

**\$1,037,123.09**

**II. PARKS AND RECREATION FUND**

ESTIMATED REVENUES:

Property Tax	\$ 8,600.00
Interest Income	50.00
Miscellaneous Income	-
Donations	-
ARPA/Covid Money	-
<b>Total Revenues</b>	<b>8,650.00</b>

**TOTAL PARKS & RECREATION REVENUES:****\$8,650.00**

## ESTIMATED EXPENSES:

Depreciation Expense	\$ -
Utilities	850.00
Miscellaneous Expense	3,000.00
Mowing	3,300.00
Repairs & Maintenance - Equip	500.00
Supplies Expense	1,000.00
ARPA/Covid Money	15,321.00
ARPA/Covid Money – Wages	10,823.80
<b>Total Expenses</b>	<b>34,794.80</b>

**TOTAL PARKS & RECREATION EXPENSES:****\$34,794.80****III. WATER DEPARTMENT FUND**

## ESTIMATED REVENUES:

Collections	\$ 216,300.00
Turn On Fees	500.00
Bulk Water Sales	2,000.00
Interest Income	100.00
Penalties	1,000.00
Miscellaneous Income	100.00
Transfers In	20,000.00
EPA Loan Proceeds	167,361.00
Debt Forgiveness	167,361.00
Debt Forgiveness Lead	326,725.00
ARPA/Covid Money	-
Grant Revenue	196,540.00
Water Treatment Plant	1,157,999.00
<b>Total Revenues</b>	<b>5,091,087.00</b>

**TOTAL WATER DEPARTMENT REVENUES:****\$5,091,087.00**

## ESTIMATED EXPENSES:

Salary	\$ 92,000.00
Employer Social Security	7,000.00
Depreciation Expense	-

Engineering Fees	5,000.00
Legal Fees	500.00
Gas & Oil	5,000.00
Utilities	35,000.00
Lab Fees	9,000.00
Other Professional	1,000.00
Leases	2,500.00
Miscellaneous Expense	6,000.00
Mowing	100.00
Water Clothing	1,000.00
Postage	5,000.00
Telephone	2,500.00
Printing & Advertising	2,000.00
Repairs & Maintenance-Equip	5,500.00
Repairs & Maint-Utility System	60,000.00
Repairs & Maintenance-Vehicles	2,000.00
Staff Training	1,000.00
Supplies Expense	25,000.00
Petty Cash	100.00
Capital Outlay	2,000.00
Capital Outlay - Phase 2 Lead	326,000.00
Capital Outlay Phase 2 Water Main	334,722.00
Capital Outlay Phase 2 Treatment	5,679,033.00
CPF Grant <i>(Not Loan Eligible)</i>	15,000.00
Water Mail Loan Payment #1	21,920.00
ARPA Money	-
Transfers Out	-
<b>Total Expenses</b>	<b>6,645,875.00</b>

**TOTAL WATER DEPARTMENT EXPENSES:**

**\$6,645,875.00**

**IV. WASTEWATER OPERATING FUND**

ESTIMATED REVENUES:

Collections	\$ 206,000.00
Interest Income	2,000.00
Penalties	1,500.00
Property Tax - Chlor	2,200.00
Miscellaneous Income	150.00
Transfers In	-
EPA Loan Proceeds	1,045,185.00
Debt Forgiveness Phase 2 34%	487,344.00

<b>Total Revenues</b>	<b>1,744,379.00</b>
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**TOTAL WASTEWATER REVENUES:**

**\$1,744,379.00**

**ESTIMATED EXPENSES:**

Salary	\$ 57,000.00
Employer Social Security	4,100.00
Depreciation Expense	-
Engineering Fees	20,000.00
Legal Fees	3,000.00
Gas & Oil	5,000.00
Utilities	26,000.00
Lab Fees	5,000.00
Other Professional	500.00
Leases	750.00
Miscellaneous Expense	3,000.00
Mowing	2,850.00
Waste Water Clothing	1,000.00
Postage	500.00
Printing & Advertising	250.00
Repairs & Maintenance - Equip	10,000.00
Repairs & Main. - Sewer System	15,000.00
Repairs & Maintenance-Vehicles	2,500.00
Staff Training	1,000.00
Supplies Expense	2,000.00
Telephone	1,500.00
Capital Outlay - Equipment	100,000.00
Cap Outlay - Sewer Const Ph-2	1,532,529.00
IEPA Loan Interest	28,313.00
IEPA Loan Principal	115,317.00
<b>Total Expenses</b>	<b>1,937,109.00</b>

**TOTAL WASTEWATER EXPENSES:**

**\$1,937,109.00**

**V. MOTOR FUEL TAX FUND**

**ESTIMATED REVENUES:**

MFT Allotments	\$ 26,000.00
MFT Allotments - Rebuild	-

MFT Allotments - TRF	27,000.00
Interest Income	1,500.00
<b>Total Revenues</b>	<b>54,500.00</b>

**TOTAL MOTOR FUEL TAX REVENUES:**

**\$54,500.00**

ESTIMATED EXPENSES:

Depreciation Expense	\$ -
Engineering Fees	2,000.00
Street Signs/Culverts	1,500.00
Patching	13,750.00
Drainage	3,000.00
Snow Removal	4,725.00
Milling	24,500.00
Seal Coat	70,920.00
Repairs & Maintenance Roads	-
Hot Mix Asphalt	24,500.00
<b>Total Expenses</b>	<b>144,895.00</b>

**TOTAL MOTOR FUEL TAX EXPENSES:**

**\$144,895.00**

**VI. HEALTH RECYCLING & GARBAGE FUND**

ESTIMATED REVENUES:

Property Tax	\$ 20,000.00
Interest Income	150.00
Miscellaneous Income	-
<b>Total Revenues</b>	<b>20,150.00</b>

**TOTAL HEALTH RECYCLING & GARBAGE REVENUES: \$20,150.00**

ESTIMATED EXPENSES:

Salary	\$ 3,500.00
Depreciation	-
Dumpster Rental	10,000.00

Miscellaneous Expense	650.00
Trash Service	4,000.00
Supplies Expense	2,000.00
<b>Total Expenses</b>	<b>20,150.00</b>

**TOTAL HEALTH RECYCLING & GARBAGE EXPENSE: \$20,150.00**

**VII. SOCIAL SECURITY FUND**

ESTIMATED REVENUES:

Property Tax	\$ 17,000.00
Interest Income	25.00
Transfers In	10,000.00
<b>Total Revenues</b>	<b>27,025.00</b>

**TOTAL SOCIAL SECURITY REVENUES: \$27,025.00**

ESTIMATED EXPENSES:

Employer Social Security	\$ 28,000.00
Miscellaneous Expense	500.00
<b>Total Expenses</b>	<b>28,500.00</b>

**TOTAL SOCIAL SECURITY EXPENSES: \$28,500.00**

**VIII. UNEMPLOYMENT COMP. FUND**

ESTIMATED REVENUES:

Property Tax	\$ 450.00
Transfers In	1,000.00
<b>Total Revenues</b>	<b>1,450.00</b>

**TOTAL UNEMPLOYMENT COMP REVENUES: \$1,450.00**

ESTIMATED EXPENSES:

Payroll Taxes- Unemp. Comp.	1,200.00

<b>Total Expenses</b>	<b>1,200.00</b>
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**TOTAL UNEMPLOYMENT COMP EXPENSES: \$1,200.00**

**IX. IL MUNICIPAL RETIREMENT FUND**

ESTIMATED REVENUES:

Miscellaneous Income	100.00
Property Tax	\$ 48,000.00
Transfers In	40,000.00
<b>Total Revenues</b>	<b>88,100.00</b>

**TOTAL IMRF REVENUES: \$88,100.00**

ESTIMATED EXPENSES:

Retirement Benefits	\$ 90,000.00
Misc Expense	20.00
<b>Total Expenses</b>	<b>90,020.00</b>

**TOTAL IMRF EXPENSES: \$90,020.00**

**X. TIF DISTRICT FUND**

ESTIMATED REVENUES:

Property Tax	\$ 130,000.00
Interest Income	450.00
Baxmeyer Loan Proceeds	30,000.00
Miscellaneous Income	-
<b>Total Revenues</b>	<b>160,450.00</b>

**TOTAL TIF DISTRICT FUND REVENUES: \$160,450.00**

ESTIMATED EXPENSES:

TIF District Expense	\$ 15,000.00
TIF Assistance	15,000.00
TIF – Loan Principal Payment	165,000.00
TIF – Loan Interest Payment	-
Baxmeyer Expenses	30,000.00

<b>Total Expenses</b>	<b>225,000.00</b>
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**TOTAL TIF DISTRICT FUND EXPENSES: \$225,000.00**

**XI. SPECIAL FUND**

ESTIMATED REVENUES:

Total Revenues	<b>0.00</b>
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**TOTAL SPECIAL FUND REVENUES: \$0.00**

ESTIMATED EXPENSES:

Total Expenses	<b>0.00</b>
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**TOTAL SPECIAL FUND EXPENSES: \$0.00**

**XII. REVOLVING FUND**

ESTIMATED REVENUES:

Interest Income	N/A
Interest Loan #5 Double D	N/A
Interest Loan #6 Wash House	N/A
Interest Loan #7 Wemp	N/A
Total Revenues	N/A

**TOTAL REVOLVING REVENUES: \$0.00**

ESTIMATED EXPENSES:

Legal	N/A
Miscellaneous	N/A
-	
Total Expenses	N/A

**TOTAL REVOLVING EXPENSES: \$0.00**

ESTIMATED **EXPENDITURE SUMMARY** FOR  
FISCAL YEAR ENDING APRIL 30, 2026

**I. GENERAL FUND**

Administrative Department	\$449,321.09
Street Department	\$354,152.00
Police Department	\$233,650.00

TOTAL GENERAL FUND: \$1,037,123.09

**II. PARKS AND RECREATION FUND**..... \$34,794.80

**III. WATER DEPARTMENT FUND**..... \$6,645,875.00

**IV. WASTEWATER OPERATION FUND**..... \$1,937,109.00

**V. MOTOR FUEL TAX**..... \$144,895.00

**VI. HEALTH, RECYCLING & GARBAGE**..... \$20,150.00

**VII. SOCIAL SECURITY FUND**..... \$28,500.00

**VIII. UNEMPLOYMENT COMPENSATION FUND**..... \$1,200.00

**IX. ILLINOIS MUNICIPAL RETIREMENT FUND**..... \$90,020.00

**X. TIF DISTRICT FUND**..... \$225,000.00

**XI. SPECIAL FUND**..... \$0.00

**XII. REVOLVING FUND**..... \$0.00

**TOTAL APPROPRIATION: \$10,164,666.89**

ESTIMATED **REVENUE SUMMARY** FOR  
FISCAL YEAR ENDING APRIL 30, 2026

**I. GENERAL FUND**..... \$821,500.00

**II. PARKS AND RECREATION FUND**..... \$8,650.00

**III. WATER DEPARTMENT FUND**..... \$5,091,087.00

<b><u>IV. WASTEWATER OPERATION FUND</u></b> .....	\$1,744,379.00
<b><u>V. MOTOR FUEL TAX</u></b> .....	\$54,500.00
<b><u>VI. HEALTH, RECYCLING &amp; GARBAGE</u></b> .....	\$20,150.00
<b><u>VII. SOCIAL SECURITY FUND</u></b> .....	\$27,025.00
<b><u>VIII. UNEMPLOYMENT COMPENSATION FUND</u></b> .....	\$1,450.00
<b><u>IX. ILLINOIS MUNICIPAL RETIREMENT FUND</u></b> .....	\$88,100.00
<b><u>X. TIF DISTRICT FUND</u></b> .....	\$160,450.00
<b><u>XI. SPECIAL FUND</u></b> .....	\$0.00
<b><u>XII. REVOLVING FUND</u></b> .....	\$0.00
<b><u>TOTAL INCOME:</u></b>	<b><u>\$8,017,291.00</u></b>

**Section 3. Severability.** In the event a court of competent jurisdiction finds this ordinance or any provision hereof to be invalid or unenforceable as applied, such finding shall not affect the validity of the remaining provisions of this ordinance and the application thereof to the greatest extent permitted by law.

**Section 4. Repeal and Savings Clause.** All ordinances or parts of ordinances in conflict herewith are hereby repealed; provided, however, that nothing herein shall affect any rights or causes of action which shall have accrued to the City prior to the effective date of this ordinance.

**Section 5. Effectiveness.** This ordinance shall be in full force and effect from and after passage, approval and publication in pamphlet form as provided by law.

SO ORDAINED this 4 day of June, 2025 at the City of

Assumption, Christian County, Illinois.

	YES	NO	ABSENT	PRESENT
BRADSHAW	✓			
NELSEN	✓			
PALMER	✓			
PORTER	✓			
SULLIVAN	✓			
WALDEN	✓			
HERBORD	∅			
TOTAL	6	∅	∅	∅

**CITY OF ASSUMPTION**

William Herbord  
WILLIAM HERBORD, Mayor

Attest:

Janet Waller  
JANET WALLER, City Clerk

STATE OF ILLINOIS        )  
  ) SS  
COUNTY OF CHRISTIAN    )

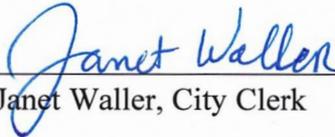
**CERTIFICATE**

I, Janet Waller, certify that I am the duly elected and acting City Clerk of the City of Assumption, Christian County, Illinois.

I further certify that on June 4, 2025, the corporate authorities of the above Municipality passed Ordinance No. 836 entitled ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR ENDING ON THE 30<sup>TH</sup> DAY OF APRIL, 2026, FOR THE CITY OF ASSUMPTION, CHRISTIAN COUNTY, ILLINOIS, which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 836 including the Ordinance and a cover sheet thereof, was prepared, and a copy of the Ordinance was posted in the Municipal Building commencing on June 5, 2025, and continuing for at least ten (10) days thereafter. Copies of the Ordinance were also made available for public inspection upon request of the office of the Municipal Clerk.

Dated at Assumption, Illinois, this 5 day of June, 2025.

  
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Janet Waller, City Clerk

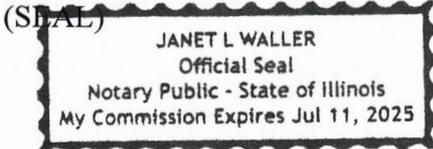
STATE OF ILLINOIS        )  
  ) SS  
COUNTY OF CHRISTIAN    )

I, Angel Palmer, the Chief Fiscal Officer for the City of Assumption, hereby attest and certify under oath that the attached anticipated Revenue Summary for Fiscal Year Ending April 30, 2026 is a true and accurate revenue estimate of said income to the best of my knowledge and belief.

Dated this 5 day of June, 2025

Angel Palmer  
Angel Palmer

Subscribed and sworn to before me, the undersigned Notary Public, this 5 day of June, 2025.

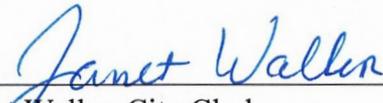


Janet Waller  
NOTARY PUBLIC

STATE OF ILLINOIS        )  
  ) SS  
COUNTY OF CHRISTIAN    )

I, Janet Waller, certify that I am the duly elected and acting City Clerk of the City of Assumption, Christian County, Illinois, and do hereby attest and certify under oath that the attached Ordinance No. 836 entitled ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR ENDING ON THE 30<sup>TH</sup> DAY OF APRIL, 2026, FOR THE CITY OF ASSUMPTION, CHRISTIAN COUNTY, ILLINOIS, is a true and accurate copy of said ordinance to the best of my knowledge and belief.

Dated this 5 day of June, 2025.

  
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Janet Waller, City Clerk