
THE CITY OF ASSUMPTION
CHRISTIAN COUNTY, ILLINOIS

ORDINANCE NUMBER 843

**ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR ENDING
ON THE 30th DAY OF APRIL, A.D. , 2027, FOR THE CITY OF ASSUMPTION,
CHRISTIAN COUNTY, ILLINOIS.**

WILLIAM HERBORD, Mayor
JANET WALLER, City Clerk

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

Published in pamphlet form by authority of the Mayor and Aldermen of the City of Assumption
on May 7, 2026

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

ORDINANCE NO. 843

**ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR
ENDING ON THE 30th DAY OF APRIL, A.D., 2027, 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 1st day of May, 2026, and ending on the 30th day of April, A.D., 2027.

**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 1st day of May, A.D., 2026.

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	\$ 200,000.00
Replacement Tax	25,000.00
Property Tax - Corporate	65,000.00
Property Tax - Road & Bridge	19,000.00
Property Tax - Police	8,000.00
Sales Tax	240,000.00
Sales Tax - 1 Percent	200,000.00
State Use Tax	25,000.00
Gaming Video Tax	30,000.00
Cannabis Use Tax	1,800.00
Interest Income	13,000.00
Fines	4,000.00
Licenses	2,700.00
Permits Income	5,000.00
Grants	5,000.00
Franchise Fees	12,000.00
Miscellaneous Income	1,000.00
FEMA	0.00
Tower Lease Income	21,000.00
Transfers In	50,000.00
Donations	2,000.00
Gain (Loss) on Sale of Assets	-
School Resource Officer	45,000.00
<i>American Rescue Plan Act*</i>	-
<i>(*left over from previous years)</i>	
Total Revenues	974,500.00

TOTAL REVENUES:

\$974,500.00

ESTIMATED EXPENSES:

ADMINISTRATIVE:

Salary	\$ 105,000.00
Audit	30,000.00
Contributions	500.00
Depreciation Expense	-
Engineering Fees	-
Excavating Expense	-
Fireworks	5,000.00
Utilities	9,000.00

Insurance	66,000.00
Interest Expense	100.00
Legal	60,000.00
Other Professional	1,000.00
Miscellaneous Expense	10,000.00
Mowing	6,000.00
Office Expense	9,000.00
Ordinance Code	1,500.00
Postage	2,000.00
Printing & Advertising	2,000.00
Repairs & Maintenance	5,000.00
Staff Training	500.00
Supplies Expense	100.00
Telephone	2,000.00
Flags	1,600.00
Petty Cash	300.00
Travel & Entertainment	-
Other Fees	1,000.00
Capital Outlay	1,000.00
Transfers Out	250,000.00
Subtotal - Administrative	568,600.00

STREETS:

Salary	\$ 95,000.00
Excavating Expense	100.00
Contingency	-
Dumpster Rental	-
Engineering Fees	-
Gas & Oil	9,000.00
Utilities	5,700.00
Street Lighting	23,000.00
Insurance - Health	-
Leases	-
Miscellaneous Expense	6,000.00
Mowing	2,000.00
Street Clothing	1,000.00
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	-
Tree Removal & Replacement	8,000.00
Capital Outlay - Street Impr	-
Capital Outlay-Veh/Equip/Bldg* (*From equip savings, not GRF)	83,350.00
American Rescue Plan Act* (*Received in prior fiscal years)	-
Subtotal - Streets	324,000.00
GRF Expenditures (No ARPA or Savings)	324,000.00

POLICE:

Salary	150,000.00
Capital Outlay-Veh/Equip Purch (money from equip. savings, not GRF)	-
Gas & Oil	7,000.00
Utilities	4,000.00
Miscellaneous Expense	2,000.00
Police Clothing	1,000.00
Postage	150.00
Printing & Advertising	500.00
Repairs & Maint Equip Building	1,000.00
Repair & Maintenance-Vehicles	3,000.00
Staff Training	2,000.00
Supplies Expense	3,500.00
Telephone	4,000.00
Petty Cash	200.00
Travel & Entertainment Expense	500.00
Capital Outlay - Bldg. Impr.	4,000.00
ARPA Funds (Money rec'd prior fiscal years)	-
Transfers Out	-
Subtotal - Police	182,850.00
GRF Expenditures (No ARPA or Savings)	182,850.00

TOTAL ADMINISTRATIVE EXPENSES:

\$1,075,450.00

II. PARKS AND RECREATION FUND

ESTIMATED REVENUES:

Property Tax	\$ 9,000.00
Interest Income	50.00
Miscellaneous Income	-
Donations	-
ARPA/Covid Money	-
Total Revenues	9,050.00

TOTAL PARKS REVENUES:

9,050.00

ESTIMATED EXPENSES:

Depreciation Expense	\$ -
Utilities	850.00
Miscellaneous Expense	1,500.00
Mowing	4,000.00
Repairs & Maintenance - Equip	1,500.00
Supplies Expense	500.00
Capital Outlay – Equip.	-
Capital Outlay - Park Impr.	-
Capital Outlay - Land Develop.	-
ARPA Money	-
Total Expenses	8,350.00

TOTAL PARKS & RECREATION EXPENSES:

\$8,350.00

III. WATER DEPARTMENT FUND

ESTIMATED REVENUES:

Collections	\$ 230,000.00
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	-
EPA Loan Proceeds	105,772.00
Debt Forgiveness	105,771.00

EPA Grant - Lead	-
Debt Forgiveness Lead	94,192.00
ARPA/Covid Money	-
Water Treatment Plant	-
Grant Revenue	-
EPA Loan Proceeds – Treatment	412,872.00
Debt Forgiveness - Treatment	1,010,825.00
Total Revenues	1,983,132.00

TOTAL REVENUES:

\$1,963,132.00

ESTIMATED EXPENSES:

Salary	\$ 94,500.00
Employer Social Security	7,000.00
Employer Medicare	-
Contingency	-
Depreciation Expense	-
Engineering Fees	2,500.00
Legal Fees	500.00
Gas & Oil	5,000.00
Utilities	35,000.00
Lab Fees	9,000.00
Other Professional	500.00
Leases	2,500.00
Miscellaneous Expense	5,000.00
Mowing	300.00
Water Clothing	1,000.00
Postage	2,500.00
Telephone	2,000.00
Printing & Advertising	1,000.00
Repairs & Maintenance-Equip	5,500.00
Repairs & Maint-Utility System	50,000.00
Repairs & Maintenance-Vehicles	1,000.00
Staff Training	1,000.00
Supplies Expense	30,000.00
Petty Cash	100.00
Capital Outlay	1,000.00
Capital Outlay - Phase 1	-
Cap Out - La Rochelle	-
Capital Outlay - Phase 1 Lead	-
Capital Outlay - Phase 2	-
Capital Outlay - Phase 2 Lead	94,192.00
Capital Outlay Phase 2 Water Main/Lead Serv.	-

Capital Outlay Ph. 2 Water Mai	211,543.00
Capital Outlay Water Treatment Plant	-
Capital Outlay Ph 2 Treatment	1,423,697.00
CPF Grant (not loan eligible)	2,100.00
Water Main Loan Payment #1	21,920.00
Treatment Plant Loan Payment #	22,457.00
ARPA Money (<i>rec'd previous FY</i>)	-
Transfers Out	-
Total Expenses	2,032,809.00

TOTAL WATER DEPARTMENT EXPENSES:

\$2,032,809.00

IV. WASTEWATER OPERATING FUND

ESTIMATED REVENUES:

Collections	\$ 200,000.00
Interest Income	1,500.00
Penalties	1,500.00
Property Tax - Chlor	3,000.00
Miscellaneous Income	300.00
Transfers In	-
Total Revenues	206,300.00

TOTAL REVENUES:

\$206,300.00

ESTIMATED EXPENSES:

Salary	\$ 60,000.00
Employer Social Security	4,100.00
Contingency	-
Depreciation Expense	-
Engineering Fees	20,000.00
Legal Fees	3,000.00
Gas & Oil	5,000.00
Utilities	26,000.00
Insurance - Health	-
Lab Fees	5,000.00
Other Professional	500.00
Leases	750.00
Miscellaneous Expense	3,000.00
Mowing	3,000.00
Waste Water Clothing	1,000.00

Postage	500.00
Printing & Advertising	250.00
Repairs & Maintenance - Equip	25,000.00
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	15,000.00
Capital Outlay - Storage Impr.	-
Cap Outlay - Sewer Const Ph-1	-
Cap Outlay - Sewer Const Ph-2	2,000.00
IEPA Loan Interest	-
IEPA Loan Principal	374,145.11
Transfers Out	-
Total Expenses	570,245.11

TOTAL WASTEWATER OPERATING EXPENSES:

\$570,245.11

V. MOTOR FUEL TAX FUND

ESTIMATED REVENUES:

MFT Allotments	\$ 30,000.00
MFT Allotments - JT	-
MFT Allotments - Rebuild	-
MFT Allotments - TRF	30,000.00
Interest Income	20,000.00
Total Revenues	80,000.00

TOTAL REVENUES:

\$80,000.00

ESTIMATED EXPENSES:

Depreciation Expense	\$ -
Engineering Fees	2,700.00
Street Signs/Culverts	2,000.00
Repairs & Maintenance Roads	72,209.00
Ice Control	-
Rebuild IL	-

Milling	-
Total Expenses	76,909.00

TOTAL MOTOR FUEL TAX EXPENSES:

\$76,909.00

VI. HEALTH RECYCLING & GARBAGE FUND

ESTIMATED REVENUES:

Property Tax	\$ 23,000.00
Interest Income	200.00
Miscellaneous Income	-
Total Revenues	23,200.00

TOTAL REVENUES:

\$23,200.00

ESTIMATED EXPENSES:

Salary	\$ 6,000.00
Depreciation	-
Dumpster Rental	10,000.00
Miscellaneous Expense	500.00
Printing & Advertising	-
Trash Service	1,500.00
Supplies Expense	1,000.00
Total Expenses	19,000.00

TOTAL HEALTH RECYCLING & GARBAGE EXPENSE:

\$19,000.00

VII. SOCIAL SECURITY FUND

ESTIMATED REVENUES:

Property Tax	\$ 17,000.00
Interest Income	25.00
Transfers In	15,000.00
Total Revenues	32,025.00

TOTAL REVENUES:

\$32,025.00

ESTIMATED EXPENSES:

Employer Social Security	\$ 28,000.00
Miscellaneous Expense	200.00
Total Expenses	28,200.00

TOTAL SOCIAL SECURITY EXPENSES:

\$28,200.00

VIII. UNEMPLOYMENT COMP. FUND

ESTIMATED REVENUES:

Property Tax	\$ 450.00
Interest Income	1,000.00
Transfers In	-
Total Revenues	\$1,450.00

TOTAL REVENUES:

\$1,450.00

ESTIMATED EXPENSES:

Miscellaneous Expense	\$ -
Payroll Taxes- Unemp. Comp.	1,200.00
Total Expenses	1,200.00

TOTAL UNEMPLOYMENT COMP EXPENSES:

\$1,200.00

IX. IL MUNICIPAL RETIREMENT FUND

ESTIMATED REVENUES:

Property Tax	\$ 50,000.00
Miscellaneous Income	100.00
Transfers In	40,000.00
Total Revenues	90,100.00

TOTAL REVENUES:

\$90,100.00

ESTIMATED EXPENSES:

Retirement Benefits	\$ 75,000.00
Misc Expense	20.00
Total Expenses	75,020.00

TOTAL ILLINOIS MUNICIPAL RETIREMENT EXPENSES: \$75,020.00

X. TIF DISTRICT FUND

ESTIMATED REVENUES:

Property Tax	\$ 170,000.00
Land Purchases	-
Interest Income	700.00
Baxmeyer Loan Proceeds	-
Transfers In	-
Total Revenues	170,700.00

TOTAL REVENUES: \$170,700.00

ESTIMATED EXPENSES:

TIF District Expense	\$ 15,000.00
TIF Assistance	30,000.00
Baxmeyer Expenses* (*Loan Payment)	-
TIF – Loan Principal Payment	62,000.00
TIF – Loan Interest Payment	48,000.00
Transfers Out	-
Total Expenses	155,000.00

TOTAL TIF DISTRICT FUND EXPENSES: \$155,000.00

XI. SPECIAL FUND

ESTIMATED REVENUES:

Total Revenues	\$0.00
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TOTAL REVENUES: \$0.00

ESTIMATED EXPENSES:

Total Expenses	\$0.00
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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 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, 2027
 BY FUND AND BY DEPARTMENT

I. GENERAL FUND

Administrative Department	\$568,600.00	
Street Department	\$324,000.00	
Police Department	\$182,850.00	
		TOTAL GENERAL FUND: \$1,075,450.00

II. PARKS AND RECREATION FUND \$8,350.00

III. WATER DEPARTMENT FUND.....	\$2,032,809.00
IV. WASTEWATER OPERATION FUND.....	\$570,245.11
V. MOTOR FUEL TAX.....	\$76,909.00
VI. HEALTH, RECYCLING & GARBAGE.....	\$19,000.00
VII. SOCIAL SECURITY FUND	\$28,200.00
VIII. UNEMPLOYMENT COMPENSATION FUND.....	\$1,200.00
IX. ILLINOIS MUNICIPAL RETIREMENT FUND.....	\$75,020.00
X. TIF DISTRICT FUND.....	\$155,000.00
XI. SPECIAL FUND (DRUG ENFORCEMENT).....	\$0.00
XII. REVOLVING FUND.....	\$0.00

TOTAL APPROPRIATION: \$4,042,183.11

**ESTIMATED REVENUE SUMMARY FOR
FISCAL YEAR ENDING APRIL 30, 2027**

I. GENERAL FUND.....	\$974,500.00
II. PARKS AND RECREATION FUND	\$9,050.00
III. WATER DEPARTMENT FUND.....	\$1,963,132.00
IV. WASTEWATER OPERATION FUND.....	\$206,300.00
V. MOTOR FUEL TAX.....	\$80,000.00
VI. HEALTH, RECYCLING & GARBAGE.....	\$23,200.00
VII. SOCIAL SECURITY FUND	\$32,025.00
VIII. UNEMPLOYMENT COMPENSATION FUND.....	\$1,450.00
IX. ILLINOIS MUNICIPAL RETIREMENT FUND.....	\$90,100.00
X. TIF DISTRICT FUND.....	\$170,700.00
XI. SPECIAL FUND (DRUG ENFORCEMENT).....	\$0.00

XII. REVOLVING FUND.....

\$0.00

TOTAL INCOME: \$3,550,457.00

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 6 day of May, 2026 at the City of Assumption, Christian County, Illinois.

	YES	NO	ABSENT	PRESENT
BRADSHAW			✓	
NELSEN	✓			
PALMER			✓	
PORTER			✓	
SULLIVAN	✓			
WALDEN	✓			
HERBORD				
TOTAL	3	0	3	0

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 May 6, 2026, the corporate authorities of the above Municipality passed Ordinance No. 843 entitled ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR 2026-2027, which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 843 including the Ordinance and a cover sheet thereof, was prepared, and a copy of the Ordinance was posted in the Municipal Building commencing on May 7, 2026, 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 7 day of May, 2026.

Janet Waller
Janet Waller, City Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF CHRISTIAN)

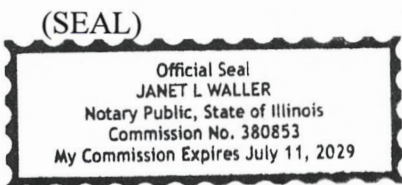
I, Angel Palmer, the Chief Fiscal Officer for the City of Assumption, hereby attest and certify under oath that the attached anticipated Revenue Summary for Fiscal Year Ending April 30, 2027, is a true and accurate revenue estimate of said income to the best of my knowledge and belief.

Dated this 6 day of May, 2026

Angel Palmer
Angel Palmer

Subscribed and sworn to before me, the undersigned Notary Public, this 6 day of May, 2026.

Janet L 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. 843 entitled ANNUAL TAX APPROPRIATION ORDINANCE FOR THE FISCAL YEAR 2026-2027 for the City of Assumption, Christian County, is a true and accurate copy of said ordinance to the best of my knowledge and belief.

Dated this 6 day of May, 2026.

Janet Waller
Janet Waller, City Clerk

