



MICHAEL W. ABSHER, MAYOR

Public Affairs



COMMISSIONERS

JIM WEBB

Streets & Public Improvements

JOHN M. BARWICK, JR.

Public Health & Safety

COMMISSIONERS

DOUG PATTON

Accounts & Finances

JOHN STOECKLIN

Public Property

April 20, 2026

The Honorable Mayor Michael W. Absher
Members of the City Council
Citizens of the City of Marion

Attached is the proposed budget for the Fiscal Year Ending April 30, 2027. The only funds not included in the budget are the Fire and Police Pension Funds and the Fire 2% Insurance Fund. There are two types of reports attached. The first report is the "Summary of Revenues, Expenses, Reserves and Balances by Fund." This report summarizes the activity in each of the City's funds included in the report with a beginning and ending Fund Balance. The Fund Balance approximates cash with certain exceptions. The second report "Annual Budget by Line Item" shows each Department within a Fund and each line item within that department. Per the proposed budget total expenditures City wide will be \$75,131,920. General Fund total expenditures will be \$25,748,720 with transfers to other funds of \$14,143,040. The General Fund is projected to have a surplus of \$51,710.

The completion of the annual budget could not have been accomplished without the efficient and dedicated services of all department heads and the Treasurer's Department.

Respectfully submitted,

Lance Roye, CPA
Treasurer

Cody Moake
Mayor's Chief of Staff

CITY OF MARION, ILLINOIS

ANNUAL BUDGET

FISCAL YEAR ENDING APRIL 30, 2027

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
0100 - General Fund			
Beginning Fund Balance	\$13,818,049	\$13,951,483	\$14,150,396
Revenues	35,541,033	38,018,356	38,752,130
Debt Funding	914,076	647,338	892,000
Transfers In	364,339	982,803	299,340
Expenditures	(23,169,647)	(24,086,233)	(25,748,720)
Transfers Out	(13,516,367)	(15,363,351)	(14,143,040)
Excess Revenues(Expenses)	133,434	198,913	51,710
Ending Fund Balance	\$13,951,483	\$14,150,396	\$14,202,106
0200 - Endowment Fund			
Beginning Fund Balance	\$2,130	\$2,238	\$2,330
Revenues	108	92	100
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	-	-	-
Transfers Out	-	-	-
Excess Revenues(Expenses)	108	92	100
Ending Fund Balance	\$2,238	\$2,330	\$2,430
0300 - Goddard Chapel Fund			
Beginning Fund Balance	\$18,455	\$9,091	\$5,817
Revenues	3,322	2,603	2,750
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(12,686)	(5,877)	(2,850)
Transfers Out	-	-	-
Excess Revenues(Expenses)	(9,364)	(3,274)	(100)
Ending Fund Balance	\$9,091	\$5,817	\$5,717
0400 - Civic Center Fund			
Beginning Fund Balance	\$573,207	\$364,195	\$289,865
Revenues	1,099,501	1,219,938	1,176,330
Debt Funding	-	-	-
Transfers In	737,495	762,320	882,020
Expenditures	(2,046,008)	(2,056,588)	(2,058,350)
Transfers Out	-	-	-

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Excess Revenues(Expenses)	(209,012)	(74,330)	-
Ending Fund Balance	\$364,195	\$289,865	\$289,865
0500 - Library Fund			
Beginning Fund Balance	\$391,939	\$408,282	\$408,282
Revenues	109,583	86,923	63,670
Debt Funding	-	-	-
Transfers In	822,430	849,754	1,026,480
Expenditures	(915,670)	(936,677)	(1,090,150)
Transfers Out	-	-	-
Excess Revenues(Expenses)	16,343	-	-
Ending Fund Balance	\$408,282	\$408,282	\$408,282
0600 - Senior Citizens Operating Fund			
Beginning Fund Balance	\$12,112	\$11,470	-
Revenues	68,203	66,021	70,100
Debt Funding	-	-	-
Transfers In	631,640	646,048	650,130
Expenditures	(700,485)	(723,539)	(720,230)
Transfers Out	-	-	-
Excess Revenues(Expenses)	(642)	(11,470)	-
Ending Fund Balance	\$11,470	-	-
0601 - Senior Citizens Council Fund			
Beginning Fund Balance	\$45,442	\$38,161	\$40,103
Revenues	2,933	2,552	3,600
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(214)	(610)	(500)
Transfers Out	(10,000)	-	(10,000)
Excess Revenues(Expenses)	(7,281)	1,942	(6,900)
Ending Fund Balance	\$38,161	\$40,103	\$33,203
0800 - Boyton Street Fund			
Beginning Fund Balance	\$1,240	\$3,914	\$3,914

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Revenues	34,815	96,450	45,700
Debt Funding	-	-	-
Transfers In	397,407	392,581	538,800
Expenditures	(429,548)	(489,031)	(584,500)
Transfers Out	-	-	-
Excess Revenues(Expenses)	2,674	-	-
Ending Fund Balance	\$3,914	\$3,914	\$3,914
0900 - Pavilion Fund			
Beginning Fund Balance	(23,063)	(91,042)	-
Revenues	705,064	612,073	664,920
Debt Funding	-	-	-
Transfers In	52,984	318,579	28,000
Expenditures	(826,027)	(839,610)	(692,920)
Transfers Out	-	-	-
Excess Revenues(Expenses)	(67,979)	91,042	-
Ending Fund Balance	(91,042)	-	-
1000 - Hub Recreational Center Fund			
Beginning Fund Balance	\$158,717	\$300,223	\$376,852
Revenues	1,638,968	1,579,999	1,702,670
Debt Funding	-	-	-
Transfers In	1,658,067	1,393,947	1,633,650
Expenditures	(2,435,409)	(2,490,682)	(2,880,850)
Transfers Out	(720,120)	(406,635)	(455,470)
Excess Revenues(Expenses)	141,506	76,629	-
Ending Fund Balance	\$300,223	\$376,852	\$376,852
2000 - Road & Bridge Fund			
Beginning Fund Balance	\$43,342	\$237,475	\$182,816
Revenues	194,703	204,625	177,660
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(570)	(259,284)	(200,570)
Transfers Out	-	-	-
Excess Revenues(Expenses)	194,133	(54,659)	(22,910)

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Ending Fund Balance	\$237,475	\$182,816	\$159,906
2105 - TIF District #5 Fund			
Beginning Fund Balance	\$64,197	\$365,393	\$451,174
Revenues	228,496	277,497	233,920
Debt Funding	-	-	-
Transfers In	319,500	-	-
Expenditures	(246,800)	(191,716)	(224,500)
Transfers Out	-	-	-
Excess Revenues(Expenses)	301,196	85,781	9,420
Ending Fund Balance	\$365,393	\$451,174	\$460,594
2108 - TIF District #8 Fund			
Beginning Fund Balance	\$772,490	\$962,691	\$1,060,908
Revenues	216,936	246,168	216,870
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(23,275)	(144,762)	(131,000)
Transfers Out	(3,460)	(3,189)	(3,700)
Excess Revenues(Expenses)	190,201	98,217	82,170
Ending Fund Balance	\$962,691	\$1,060,908	\$1,143,078
2110 - Marion Heights TIF I Fund			
Beginning Fund Balance	\$35,078	\$12,213	\$275,299
Revenues	867,964	979,382	862,000
Debt Funding	-	-	-
Transfers In	700,000	750,000	328,110
Expenditures	(1,273,669)	(1,102,746)	(1,025,000)
Transfers Out	(317,160)	(363,550)	(165,110)
Excess Revenues(Expenses)	(22,865)	263,086	-
Ending Fund Balance	\$12,213	\$275,299	\$275,299
2111 - Marion Heights TIF II Fund			
Beginning Fund Balance	\$3,857,164	\$1,873,614	\$185,443
Revenues	707,266	643,420	552,000
Debt Funding	-	-	-
Transfers In	80,824	72,995	830,610

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Expenditures	(1,032,004)	(912,489)	(916,000)
Transfers Out	(1,739,636)	(1,492,097)	(466,610)
Excess Revenues(Expenses)	(1,983,550)	(1,688,171)	-
Ending Fund Balance	\$1,873,614	\$185,443	\$185,443

2112 - Skyline TIF Fund

Beginning Fund Balance	\$25,826	\$29,009	\$45,146
Revenues	8,741	20,680	20,550
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(5,558)	(4,543)	(3,750)
Transfers Out	-	-	-
Excess Revenues(Expenses)	3,183	16,137	16,800
Ending Fund Balance	\$29,009	\$45,146	\$61,946

2113 - Hub TIF Fund

Beginning Fund Balance	\$433,565	\$442,538	\$530,793
Revenues	753,974	962,319	977,880
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(745,001)	(874,064)	(1,406,820)
Transfers Out	-	-	-
Excess Revenues(Expenses)	8,973	88,255	(428,940)
Ending Fund Balance	\$442,538	\$530,793	\$101,853

2114 - Route 13 TIF Fund

Beginning Fund Balance	\$102,314	\$205,105	\$266,319
Revenues	139,136	108,717	135,900
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(36,345)	(47,503)	(45,100)
Transfers Out	-	-	-
Excess Revenues(Expenses)	102,791	61,214	90,800
Ending Fund Balance	\$205,105	\$266,319	\$357,119

2115 - Hillview Way TIF

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Beginning Fund Balance	\$365,262	\$492,116	\$798,872
Revenues	314,673	389,142	388,200
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(187,819)	(80,606)	(193,700)
Transfers Out	-	(1,780)	(24,500)
Excess Revenues(Expenses)	126,854	306,756	170,000
Ending Fund Balance	\$492,116	\$798,872	\$968,872
2116 - Meadowland Pkwy TIF			
Beginning Fund Balance	\$49,670	\$73,595	\$104,508
Revenues	80,456	97,489	97,260
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(56,394)	(65,733)	(66,400)
Transfers Out	(137)	(843)	(980)
Excess Revenues(Expenses)	23,925	30,913	29,880
Ending Fund Balance	\$73,595	\$104,508	\$134,388
2117 - North Commercial TIF			
Beginning Fund Balance	\$74,359	\$72,767	\$199,116
Revenues	266,440	303,280	173,780
Debt Funding	-	-	-
Transfers In	670,521	60,000	600,000
Expenditures	(938,553)	(138,706)	(771,000)
Transfers Out	-	(98,225)	(28,000)
Excess Revenues(Expenses)	(1,592)	126,349	(25,220)
Ending Fund Balance	\$72,767	\$199,116	\$173,896
2118 - Little Tractor TIF			
Beginning Fund Balance	\$36,998	\$48,648	\$65,144
Revenues	37,034	43,611	43,800
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(25,384)	(27,115)	(27,680)
Transfers Out	-	-	-

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Excess Revenues(Expenses)	11,650	16,496	16,120
Ending Fund Balance	\$48,648	\$65,144	\$81,264
2119 - Highland Street TIF			
Beginning Fund Balance	\$51,582	\$72,332	\$107,671
Revenues	36,828	53,276	53,100
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(16,078)	(17,937)	(36,250)
Transfers Out	-	-	-
Excess Revenues(Expenses)	20,750	35,339	16,850
Ending Fund Balance	\$72,332	\$107,671	\$124,521
2120 - Residential I TIF			
Beginning Fund Balance	\$298,208	\$1,456,950	\$2,226,579
Revenues	1,791,309	2,251,342	2,272,000
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(632,567)	(1,356,713)	(2,363,250)
Transfers Out	-	(125,000)	-
Excess Revenues(Expenses)	1,158,742	769,629	(91,250)
Ending Fund Balance	\$1,456,950	\$2,226,579	\$2,135,329
2121 - Residential II TIF			
Beginning Fund Balance	\$396,478	\$333,721	\$1,744,467
Revenues	611,165	1,729,522	1,734,750
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(627,792)	(279,267)	(1,461,000)
Transfers Out	(46,130)	(39,509)	(45,500)
Excess Revenues(Expenses)	(62,757)	1,410,746	228,250
Ending Fund Balance	\$333,721	\$1,744,467	\$1,972,717
2122 - TIF XX			
Beginning Fund Balance	-	(71,228)	\$742,685
Revenues	(1,182)	790,074	793,000

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Debt Funding	-	-	-
Transfers In	319,500	125,000	-
Expenditures	(70,046)	(101,161)	(356,000)
Transfers Out	(319,500)	-	-
Excess Revenues(Expenses)	(71,228)	813,913	437,000
Ending Fund Balance	(71,228)	\$742,685	\$1,179,685
2123 - Marion East TIF District Fund			
Beginning Fund Balance	-	-	(12,019)
Revenues	-	(119)	1,100
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	-	(11,900)	(35,000)
Transfers Out	-	-	-
Excess Revenues(Expenses)	-	(12,019)	(33,900)
Ending Fund Balance	-	(12,019)	(45,919)
2200 - Motor Fuel Tax Fund			
Beginning Fund Balance	\$525,686	\$514,147	\$121,475
Revenues	879,398	782,328	735,800
Debt Funding	-	-	-
Transfers In	21,670	-	-
Expenditures	(912,607)	(1,175,000)	(735,000)
Transfers Out	-	-	-
Excess Revenues(Expenses)	(11,539)	(392,672)	800
Ending Fund Balance	\$514,147	\$121,475	\$122,275
2300 - Gas Tax Fund			
Beginning Fund Balance	\$568,331	\$478,770	\$503,662
Revenues	785,555	622,354	790,100
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(725,228)	(472,856)	(884,950)
Transfers Out	(149,888)	(124,606)	(195,100)
Excess Revenues(Expenses)	(89,561)	24,892	(289,950)
Ending Fund Balance	\$478,770	\$503,662	\$213,712

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
2501 - DUI Fund			
Beginning Fund Balance	\$54,214	\$65,344	\$72,251
Revenues	11,130	6,907	6,500
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	-	-	-
Transfers Out	-	-	-
Excess Revenues(Expenses)	11,130	6,907	6,500
Ending Fund Balance	\$65,344	\$72,251	\$78,751
2502 - Drug Enforcement Fund			
Beginning Fund Balance	\$48,392	\$102,325	\$112,020
Revenues	54,077	54,236	55,000
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(144)	(44,541)	(45,000)
Transfers Out	-	-	-
Excess Revenues(Expenses)	53,933	9,695	10,000
Ending Fund Balance	\$102,325	\$112,020	\$122,020
2503 - Vehicle Fund			
Beginning Fund Balance	\$8,254	\$4,590	\$4,650
Revenues	336	60	260
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	-	-	-
Transfers Out	(4,000)	-	-
Excess Revenues(Expenses)	(3,664)	60	260
Ending Fund Balance	\$4,590	\$4,650	\$4,910
2504 - E-Citation Fund			
Beginning Fund Balance	\$6,645	\$8,466	\$10,376
Revenues	1,821	1,910	1,700
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	-	-	-

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Transfers Out	-	-	-
Excess Revenues(Expenses)	1,821	1,910	1,700
Ending Fund Balance	\$8,466	\$10,376	\$12,076
2505 - Cannabis Use Tax Fund			
Beginning Fund Balance	\$99,533	\$124,796	\$150,670
Revenues	30,213	26,437	26,000
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(4,950)	(563)	-
Transfers Out	-	-	-
Excess Revenues(Expenses)	25,263	25,874	26,000
Ending Fund Balance	\$124,796	\$150,670	\$176,670
2506 - State Farm Grant			
Beginning Fund Balance	\$25,136	\$50,733	\$11,250
Revenues	25,597	1,183	23,250
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	-	(40,666)	(34,500)
Transfers Out	-	-	-
Excess Revenues(Expenses)	25,597	(39,483)	(11,250)
Ending Fund Balance	\$50,733	\$11,250	-
2507 - Opioid Settlement			
Beginning Fund Balance	\$84,563	\$201,483	\$256,307
Revenues	116,920	54,824	19,000
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	-	-	-
Transfers Out	-	-	-
Excess Revenues(Expenses)	116,920	54,824	19,000
Ending Fund Balance	\$201,483	\$256,307	\$275,307
2600 - Star Bond District			
Beginning Fund Balance	\$123,142	\$160,408	\$1,561,541

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Revenues	3,058,714	3,613,631	3,475,000
Debt Funding	-	-	-
Transfers In	-	-	-
Expenditures	(57,645)	(71,477)	(61,200)
Transfers Out	(2,963,803)	(2,141,021)	(3,348,800)
Excess Revenues(Expenses)	37,266	1,401,133	65,000
Ending Fund Balance	\$160,408	\$1,561,541	\$1,626,541
2601 - Star Bond Admin			
Beginning Fund Balance	(16,611)	\$306,395	\$441,262
Revenues	2,899	10,024	15,000
Debt Funding	-	-	-
Transfers In	364,114	213,307	420,000
Expenditures	(16,039)	(52,006)	(40,500)
Transfers Out	(27,968)	(36,458)	(35,800)
Excess Revenues(Expenses)	323,006	134,867	358,700
Ending Fund Balance	\$306,395	\$441,262	\$799,962
3000 - Debt Service Fund			
Beginning Fund Balance	\$1,169,964	\$2,668,570	\$2,229,192
Revenues	1,756,915	1,431,226	1,000,500
Debt Funding	-	-	-
Transfers In	5,420,470	4,861,466	5,595,170
Expenditures	(5,678,779)	(5,051,833)	(6,761,260)
Transfers Out	-	(1,680,237)	-
Excess Revenues(Expenses)	1,498,606	(439,378)	(165,590)
Ending Fund Balance	\$2,668,570	\$2,229,192	\$2,063,602
4000 - Water Department Fund			
Beginning Fund Balance	\$5,041,190	\$5,117,191	\$4,965,394
Revenues	9,326,995	5,007,888	9,264,730
Debt Funding	-	-	-
Transfers In	284,103	278,196	341,150
Expenditures	(9,431,544)	(5,358,714)	(9,479,960)
Transfers Out	(103,553)	(79,167)	(88,860)
Excess Revenues(Expenses)	76,001	(151,797)	37,060

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Ending Fund Balance	\$5,117,191	\$4,965,394	\$5,002,454
4100 - Sewer Department Fund			
Beginning Fund Balance	\$1,982,998	\$1,977,961	\$2,559,984
Revenues	5,920,911	6,117,562	6,386,720
Debt Funding	3,432,350	514,355	3,336,870
Transfers In	-	-	-
Expenditures	(8,999,194)	(5,721,698)	(9,399,160)
Transfers Out	(359,103)	(328,196)	(401,150)
Excess Revenues(Expenses)	(5,037)	582,023	(76,720)
Ending Fund Balance	\$1,977,961	\$2,559,984	\$2,483,264
5000 - Retiree Health Insurance Fund			
Beginning Fund Balance	\$565,025	\$1,156,671	\$1,764,326
Revenues	41,650	57,655	60,000
Debt Funding	-	-	-
Transfers In	549,996	550,000	550,000
Expenditures	-	-	-
Transfers Out	-	-	-
Excess Revenues(Expenses)	591,646	607,655	610,000
Ending Fund Balance	\$1,156,671	\$1,764,326	\$2,374,326
5200 - Housing Rehabilitation Fund			
Beginning Fund Balance	-	\$92,183	-
Revenues	478,096	156,225	450,000
Debt Funding	-	-	-
Transfers In	-	11,667	-
Expenditures	(385,913)	(260,075)	(450,000)
Transfers Out	-	-	-
Excess Revenues(Expenses)	92,183	(92,183)	-
Ending Fund Balance	\$92,183	-	-
5400 - Property Tax Replacement Fund			
Beginning Fund Balance	\$5,761	\$5,960	\$7,340
Revenues	199	1,380	1,000
Debt Funding	-	-	-

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
Transfers In	2,499,510	2,563,750	2,782,100
Expenditures	(2,499,510)	(2,563,750)	(2,782,100)
Transfers Out	-	-	-
Excess Revenues(Expenses)	199	1,380	1,000
Ending Fund Balance	\$5,960	\$7,340	\$8,340
5500 - Capital Replacement Fund			
Beginning Fund Balance	\$332,929	\$457,371	\$2,163,727
Revenues	25,876	20,955	20,000
Debt Funding	-	-	-
Transfers In	425,000	2,007,147	425,000
Expenditures	-	-	-
Transfers Out	(326,435)	(321,746)	(160,000)
Excess Revenues(Expenses)	124,442	1,706,356	285,000
Ending Fund Balance	\$457,371	\$2,163,727	\$2,448,727
5550 - Sports Complex Capital			
Beginning Fund Balance	-	-	\$1,680,237
Revenues	-	-	569,000
Debt Funding	-	-	-
Transfers In	-	1,680,237	-
Expenditures	-	-	-
Transfers Out	-	-	-
Excess Revenues(Expenses)	-	1,680,237	569,000
Ending Fund Balance	-	\$1,680,237	\$2,249,237
5800 - Economic Incentive Fund			
Beginning Fund Balance	\$1,658,919	\$2,031,393	\$2,902,259
Revenues	89,995	108,240	81,000
Debt Funding	-	-	-
Transfers In	1,000,000	972,627	1,000,000
Expenditures	(47,000)	(210,000)	(100,000)
Transfers Out	(670,521)	-	(1,676,420)
Excess Revenues(Expenses)	372,474	870,867	(695,420)
Ending Fund Balance	\$2,031,393	\$2,902,259	\$2,206,839

City of Marion
Summary of Revenues, Expenses, Reserves, and Balances by Fund
Year Ending April 30, 2027

<u>Fund</u>	<u>FY2025 Actual</u>	<u>FY2026 Estimate</u>	<u>FY2027 Budget</u>
7000 - General Projects Fund			
Beginning Fund Balance	\$10,525,519	\$11,135,386	\$13,279,121
Revenues	546,275	962,521	540,800
Debt Funding	-	-	-
Transfers In	4,862,961	4,482,457	4,826,560
Expenditures	(3,904,619)	(1,346,906)	(1,161,200)
Transfers Out	(894,750)	(1,954,337)	(1,498,080)
Excess Revenues(Expenses)	609,867	2,143,735	2,708,080
Ending Fund Balance	\$11,135,386	\$13,279,121	\$15,987,201
7001 - Other Projects			
Beginning Fund Balance	(296,878)	(735,330)	-
Revenues	3,683,079	581,681	-
Debt Funding	20,233,680	4,613,025	155,000
Transfers In	-	585,066	-
Expenditures	(24,355,211)	(5,044,442)	(155,000)
Transfers Out	-	-	-
Excess Revenues(Expenses)	(438,452)	735,330	-
Ending Fund Balance	(735,330)	-	-
Grand Total All Selected Funds			
Beginning Fund Balance	\$29,818,570	\$33,230,863	\$44,750,621
Revenues	72,294,120	70,404,659	74,737,100
Debt Funding	24,580,106	5,774,718	4,383,870
Transfers In	22,182,531	24,559,946	22,757,120
Expenditures	(93,471,932)	(64,659,619)	(75,131,920)
Transfers Out	(22,172,531)	(24,559,947)	(22,747,120)
Excess Revenues(Expenses)	3,412,293	11,519,758	3,999,050
Ending Fund Balance	\$33,230,863	\$44,750,621	\$48,749,671

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
General Fund			
0000 - General Fund			
Revenues			
40150 - Property Taxes	68	82	100
40250 - Home Rule Sales Tax	14,661,670	16,279,330	16,767,710
40260 - Home Rule Accelerated Sales Tax	38,353	1,516	1,500
40300 - Municipal Sales Tax	10,838,586	12,027,763	12,388,600
40450 - Hotel Occupation Tax	1,562,467	1,570,000	1,662,660
40500 - Local Share of State Use Tax	563,970	171,493	45,000
40550 - Telecommunications Tax	212,883	199,704	200,000
40600 - Utilities Tax - Electric	659,419	594,228	645,000
40650 - Utilities Tax - Gas	404,589	391,632	400,000
40700 - Video Gaming Tax	624,679	625,727	630,000
40800 - Cable Franchise Tax	68,484	62,640	60,000
40850 - Ameren Franchise Tax	167,920	167,920	167,920
41000 - Cab Licenses	150	-	-
41050 - Electrical Licenses	1,852	1,975	1,500
41100 - Liquor License	116,900	120,842	120,000
41150 - Peddlers Licenses	2,390	6,075	5,000
41250 - Raffle Licenses	130	80	50
41300 - Tattoo Licenses	1,000	500	1,500
41520 - Vacation Rental Registrations	4,250	5,650	4,500
41550 - Coin Machine Permits	2,875	1,750	1,650
41800 - Video Gaming Permits	282,000	280,000	280,000
42150 - Federal Grant Income - Operating	-	1,102	-
42155 - Federal Grant Income - Capital	-	52,422	-
42400 - Pull Tabs & Jar Games	3,652	3,467	3,500
42450 - Replacement Tax	36,550	35,012	38,000
42550 - State Income Tax	2,929,473	2,947,003	3,056,000
43700 - CWI Trash Fees	60,000	60,000	60,000
44060 - P-Card Rebate	4,493	19,766	19,750
44150 - Rental Charges	125	100	-
44240 - Sale of Scrap	701	-	-
45050 - Interest Income - Investments	513,323	439,145	485,000
45070 - Interest Income - Bond Issue	76,500	51,000	51,000
45100 - Interest Income - Loans	3,673	2,069	2,200
45110 - Principal Income - Loans	1,200	1,100	1,200
45150 - Interest Income - Operating	26,715	44,129	45,000
45170 - Interest on Home Rule Sales Tax	71,175	73,082	80,000
45200 - Interest Income - Property Tax	-	549	-
45250 - Realized Gain/Loss	14,499	(438)	-
45350 - Dividend Income	6,659	6,961	5,500
46250 - Expenditure Reimbursement	194	50	-
46450 - Miscellaneous Income	1,624	6,890	1,500
60850 - Transfer from General Projects Fund	-	579,310	-
Revenues Total	33,965,191	36,831,626	37,231,340

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Expenses			
62020 - Transfer to Property Tax Replacement Fund	2,499,510	2,563,750	2,782,100
62040 - Transfer to Economic Incentive Fund	1,000,000	972,627	1,000,000
62060 - Transfer to Capital Replacement Fund	400,000	1,982,147	400,000
62130 - Transfer to Civic Center	651,401	762,320	882,020
62170 - Transfer to Library	822,430	849,754	1,026,480
62210 - Transfer to Senior Citizens	621,640	646,048	640,130
62250 - Transfer to Boyton	397,407	392,581	538,800
62290 - Transfer to Pavilion	-	220,354	-
62330 - Transfer to Hub Rec Center	1,569,907	1,245,531	1,503,650
62530 - Transfer to MHII TIF	80,824	72,995	82,300
62730 - Transfer to Debt Service Fund	225,110	150,660	106,100
62760 - Transfer to Retiree Health Insurance Fund	549,996	550,000	550,000
62800 - Transfer to Housing Rehab Fund	-	11,667	-
62810 - Transfer to Project Fund	4,698,142	4,357,851	4,631,460
62840 - Transfer to Various Project Fund	-	585,066	-
Expenses Total	13,516,367	15,363,351	14,143,040
Excess Revenue(Expenses)	20,448,824	21,468,275	23,088,300

0102 - Mayor & Liquor Commissioner

Expenses			
51180 - Telecommunications	1,335	1,672	1,230
52200 - Dues & Memberships	300	300	300
56520 - Programs	1,062	2,439	2,500
Expenses Total	2,697	4,411	4,030
Excess Revenue(Expenses)	(2,697)	(4,411)	(4,030)

0106 - Building and Code Services

Revenues			
41500 - Building Permits	81,494	27,364	30,000
41520 - Vacation Rental Registrations	(250)	-	-
41600 - Demolition Permits	1,150	950	1,000
41650 - Fence Permits	1,775	1,625	2,000
41700 - Pool Permits	275	525	1,000
41750 - Sign Permits	2,750	2,625	4,000
42940 - Fines and Fees	750	1,750	2,500
42980 - Weed Control	25,438	19,345	18,000
43800 - Inspection Registration Fees	57,462	51,821	48,000
43820 - Commercial Occupancy Permit	3,350	2,098	2,500
46450 - Miscellaneous Income	(50)	-	-
47050 - Proceeds from Long-Term Debt	46,955	-	-
Revenues Total	221,099	108,103	109,000
Expenses			
50000 - Salaries	299,401	286,190	310,410
50600 - IMRF Expense	17,972	17,513	20,620
50640 - Social Security Tax	17,860	16,992	18,240

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50660 - Medicare Tax	4,177	3,974	4,250
50700 - Auto Allowance	-	252	-
50720 - Uniforms	1,935	1,065	1,000
50730 - Health Savings (HSA) Expense	-	2,800	4,200
50740 - Medical Insurance	39,007	44,918	48,920
50760 - Dental Insurance	1,686	1,786	2,770
50780 - Vision Insurance	250	140	-
50800 - Life Insurance	220	124	-
50820 - Workmen's Comp Insurance	5,128	7,053	7,100
51060 - Internet Access	-	-	-
51120 - Postage	1,175	482	1,000
51180 - Telecommunications	5,950	6,684	7,000
51200 - Advertising	116	288	500
51320 - Leases - Operating	5,532	6,043	6,500
51350 - Liability & Property Insurance	3,472	-	-
51620 - Trash Disposal	-	50	-
52150 - Vehicle Maintenance	1,640	6,300	2,000
52200 - Dues & Memberships	322	460	500
52320 - Training	1,330	493	1,500
52700 - Contract Labor	-	1,500	-
53090 - Credit Card Fees	617	560	700
53180 - Filing Fees	3,366	8,109	5,500
53240 - Late Fees, Fines & Finance Charges	43	-	-
53510 - Fuel/Oil - Vehicles	5,745	5,845	6,000
53600 - Non Capital Equipment	90	330	1,000
53610 - Computer & Related Equipment	1,270	-	-
53630 - Office Supplies	2,259	1,090	2,500
53750 - Small Tools	470	688	750
53780 - Subscriptions	150	-	350
53810 - Software - Purchased	5,188	-	-
53820 - Software Renewal	16,875	25,226	26,000
53870 - Operating Supplies	2,866	3,418	3,500
56020 - Refunds	-	17,104	-
56480 - Miscellaneous Expenses	-	194	-
54530 - Debt Redemption - Principal	2,155	8,010	9,120
54560 - Debt Redemption - Interest	430	1,467	1,230
55330 - Vehicle Purchases	46,955	-	-
Expenses Total	495,652	477,148	493,160
Excess Revenue(Expenses)	(274,553)	(369,045)	(384,160)

0108 - Information Technology

Revenues

46250 - Expenditure Reimbursement	-	1,238	-
46400 - Insurance Proceeds	3,542	-	-
46450 - Miscellaneous Income	50	-	-
46500 - Sale of Assets	-	1,368	-
60600 - Transfer from Water Dept	28,553	29,617	28,860

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Revenues Total	32,145	32,223	28,860
Expenses			
50000 - Salaries	211,111	213,498	229,580
50300 - Overtime	3,726	4,056	3,500
50600 - IMRF Expense	12,523	13,228	15,480
50640 - Social Security Tax	12,448	12,826	13,690
50660 - Medicare Tax	2,911	3,000	3,170
50700 - Auto Allowance	-	93	-
50720 - Uniforms	335	607	750
50730 - Health Savings (HSA) Expense	-	700	1,400
50740 - Medical Insurance	43,869	38,483	33,900
50760 - Dental Insurance	746	854	1,140
50780 - Vision Insurance	111	74	-
50800 - Life Insurance	190	103	-
50820 - Workmen's Comp Insurance	340	467	-
51030 - Hosting	33,019	35,239	38,250
51180 - Telecommunications	2,380	3,696	3,600
51320 - Leases - Operating	29	428	270
51350 - Liability & Property Insurance	200	-	-
52150 - Vehicle Maintenance	3,743	636	1,500
52200 - Dues & Memberships	270	1,229	2,300
52320 - Training	2,086	1,191	5,300
52700 - Contract Labor	1,580	-	2,500
52790 - Professional Fees - Other	925	1,427	10
53510 - Fuel/Oil - Vehicles	1,388	1,170	2,500
53600 - Non Capital Equipment	500	-	600
53610 - Computer & Related Equipment	58,754	58,561	73,500
53630 - Office Supplies	392	133	2,500
53810 - Software - Purchased	6,769	4,079	18,800
53820 - Software Renewal	32,929	41,537	48,500
53870 - Operating Supplies	208	-	900
53900 - Reimbursable Supplies	-	(3)	-
56700 - Workmen's Comp Related Expense	170	-	-
56720 - Liability Cash Expense	2,571	-	-
54530 - Debt Redemption - Principal	16,641	4,194	-
54560 - Debt Redemption - Interest	318	32	-
55180 - Construction	-	219	-
55600 - Shipping Costs	19	23	300
56250 - Grant Expenditures - State & Local	-	22,290	-
Expenses Total	453,201	464,070	503,940
Excess Revenue(Expenses)	(421,056)	(431,847)	(475,080)
0110 - Street Lighting			
Expenses			
51590 - Street Lighting	210,708	228,197	216,000
Expenses Total	210,708	228,197	216,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Excess Revenue(Expenses)	(210,708)	(228,197)	(216,000)
0112 - Public Property			
Expenses			
53330 - Rent	3,061	3,152	3,100
Expenses Total	3,061	3,152	3,100
Excess Revenue(Expenses)	(3,061)	(3,152)	(3,100)
0114 - Public Affairs			
Revenues			
42150 - Federal Grant Income - Operating	11,667	-	-
44400 - Colt World Series Revenue	15,000	10,000	10,000
44450 - Holiday Fund Revenues	30,608	30,851	28,000
46250 - Expenditure Reimbursement	17,344	18	-
46500 - Sale of Assets	45,000	98,796	-
60030 - Transfer from Star Bond Admin	-	-	-
60990 - Transfer from Capital Improvement Fund	84,265	173,330	-
Revenues Total	203,884	312,995	38,000
Expenses			
50000 - Salaries	62,347	75,543	81,120
50300 - Overtime	14	-	-
50600 - IMRF Expense	3,658	3,420	5,410
50640 - Social Security Tax	3,632	4,457	4,790
50660 - Medicare Tax	850	1,043	1,100
50730 - Health Savings (HSA) Expense	-	700	1,400
50740 - Medical Insurance	10,742	10,539	10,800
50760 - Dental Insurance	187	242	380
50780 - Vision Insurance	37	25	-
50800 - Life Insurance	31	21	-
50820 - Workmen's Comp Insurance	290	399	400
50840 - Insurance Management Fees	3,764	2,194	2,500
51030 - Hosting	500	500	500
51060 - Internet Access	-	-	5,400
51120 - Postage	3,195	6,510	6,000
51180 - Telecommunications	9,766	11,511	9,000
51200 - Advertising	2,258	2,310	3,500
51230 - Demolition	6,478	10,612	7,500
51290 - Janitorial Service	7,177	4,017	4,000
51320 - Leases - Operating	9,268	5,964	10,560
51350 - Liability & Property Insurance	50,689	313,283	325,000
51380 - Marketing	1,610	12,928	10,000
51470 - Pest Control	1,090	1,290	1,200
51620 - Trash Disposal	13,526	24,307	21,500
51650 - Utilities	67,743	66,649	63,000
51700 - Building Maintenance	19,827	16,406	5,000
51720 - Grounds Maintenance	1,400	17,922	1,500

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
51730 - Equipment Maintenance	5,498	7,179	20,000
52090 - Tower & Tank Maintenance	-	(1,543)	-
52120 - Tower Sq Maint/Improvements	66,403	76,524	50,000
52200 - Dues & Memberships	4,695	5,189	4,940
52290 - Licenses	446	-	450
52320 - Training	244	-	-
52400 - Actuary Fees	14,000	15,200	15,200
52430 - Administration Costs	-	276	-
52450 - Illinois Tax Collection Fee	220,989	245,138	230,000
52580 - Attorneys	2,520	-	5,000
52610 - Audit	49,715	45,612	46,830
52640 - Collection Fees	-	912	-
52670 - Consultants	40,018	35,417	36,000
52700 - Contract Labor	7,185	-	-
52860 - Fire/Police Merit Board	400	-	1,000
53000 - Ball Park Payments	801,931	890,841	840,000
53030 - Bank Fees	-	4	-
53150 - ESDA Expense	23,651	13,127	23,900
53180 - Filing Fees	459	-	-
53240 - Late Fees, Fines & Finance Charges	-	25	-
53300 - New Hire Expense	-	600	-
53600 - Non Capital Equipment	11,683	-	2,500
53610 - Computer & Related Equipment	37	28	-
53620 - Christmas Decorations	8,680	-	-
53630 - Office Supplies	2,966	2,643	2,500
53690 - Safety	6,544	1,883	1,500
53720 - Salt	-	4,169	5,000
53780 - Subscriptions	319	639	650
53810 - Software - Purchased	1,195	-	-
53820 - Software Renewal	300	8,464	8,500
53870 - Operating Supplies	2,017	3,060	3,000
54210 - Janitorial Supplies	1,468	3,221	2,500
54300 - Periodicals	-	-	150
56200 - Donations - Other	23,250	25,490	14,000
56280 - Greater Egypt Annual Fee	4,551	4,551	5,000
56300 - Historic Preservation Society	15,480	15,480	15,500
56320 - Homeless Shelter	4,994	4,381	5,000
56330 - Training Center Expenditures	15,201	20,644	-
56440 - Medical Claims Paid	17,834	10,347	9,200
56470 - General Public Assistance	5,121	9,183	5,000
56480 - Miscellaneous Expenses	5,488	-	-
56510 - Holiday on the Square	43,209	60,125	50,000
56520 - Programs	22,728	6,226	12,500
56530 - Colt World Series Expense	80,467	78,061	80,000
56560 - REDCO Support	73,125	24,126	25,000
56580 - Sales Tax Rebate Program	122,046	25,212	30,000
56600 - Sister City	3,845	12,397	5,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
56620 - Special Functions	-	3,470	-
56720 - Liability Cash Expense	763	87,951	5,000
58620 - Commissions	87,797	48,613	90,000
55000 - Land	66,300	-	-
55210 - Buildings - New	-	43,477	-
55240 - Building Improvements	36,650	104,790	-
55270 - Equipment Purchases	-	46,562	-
56690 - Sale Closing Costs	3,881	-	-
Expenses Total	2,186,172	2,582,486	2,232,380
Excess Revenue(Expenses)	(1,982,288)	(2,269,491)	(2,194,380)

0116 - Treasurer's Office

Revenues

46250 - Expenditure Reimbursement	2,400	2,400	2,400
46450 - Miscellaneous Income	-	-	-

Revenues Total

2,400	2,400	2,400
--------------	--------------	--------------

Expenses

50000 - Salaries	393,065	383,563	413,690
50200 - Council Salaries	20,000	20,000	20,000
50300 - Overtime	10,745	3,802	7,500
50600 - IMRF Expense	24,517	23,787	28,320
50640 - Social Security Tax	25,584	24,323	26,290
50660 - Medicare Tax	5,984	5,689	6,140
50680 - Unemployment Tax	656	-	-
50730 - Health Savings (HSA) Expense	-	700	1,400
50740 - Medical Insurance	45,940	58,658	67,100
50760 - Dental Insurance	1,348	2,033	3,410
50780 - Vision Insurance	263	216	-
50800 - Life Insurance	242	146	-
50820 - Workmen's Comp Insurance	642	882	900
51120 - Postage	1,350	36	100
51180 - Telecommunications	2,711	3,493	3,500
51320 - Leases - Operating	2,773	779	800
51350 - Liability & Property Insurance	4,127	4,196	4,200
51620 - Trash Disposal	100	1,550	600
52200 - Dues & Memberships	619	1,470	2,400
52320 - Training	2,720	1,534	2,420
52790 - Professional Fees - Other	-	-	3,000
53030 - Bank Fees	1,749	857	700
53200 - Process Service Fees	-	36	-
53240 - Late Fees, Fines & Finance Charges	45	2,353	1,000
53600 - Non Capital Equipment	1,465	2,191	5,000
53610 - Computer & Related Equipment	3,655	1,102	5,000
53630 - Office Supplies	6,227	5,827	5,500
53810 - Software - Purchased	-	14,249	1,000
53820 - Software Renewal	31,858	33,968	39,960

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
56480 - Miscellaneous Expenses	883	746	1,000
Expenses Total	589,268	598,186	650,930
Excess Revenue(Expenses)	(586,868)	(595,786)	(648,530)

0118 - City Clerk
Revenues

44050 - Processing Fees	144	128	150
Revenues Total	144	128	150

Expenses

50000 - Salaries	125,820	125,789	136,340
50300 - Overtime	76	-	200
50600 - IMRF Expense	7,060	7,297	9,030
50640 - Social Security Tax	7,010	7,079	7,980
50660 - Medicare Tax	1,640	1,656	1,870
50730 - Health Savings (HSA) Expense	-	1,400	2,800
50740 - Medical Insurance	30,828	27,086	20,160
50760 - Dental Insurance	786	826	960
50780 - Vision Insurance	146	97	-
50800 - Life Insurance	83	55	-
50820 - Workmen's Comp Insurance	203	279	300
51180 - Telecommunications	3,098	2,853	2,800
51320 - Leases - Operating	1,458	1,515	1,600
51350 - Liability & Property Insurance	8	-	-
51620 - Trash Disposal	-	100	-
52200 - Dues & Memberships	250	260	270
52320 - Training	2,137	997	2,500
53030 - Bank Fees	120	150	120
53090 - Credit Card Fees	1,145	802	1,200
53390 - Travel	-	561	600
53610 - Computer & Related Equipment	30	-	4,000
53630 - Office Supplies	85	189	-
53810 - Software - Purchased	-	-	30,000
53820 - Software Renewal	10,759	4,608	4,900
Expenses Total	192,742	183,599	227,630
Excess Revenue(Expenses)	(192,598)	(183,471)	(227,480)

0120 - Human Resources

Expenses

50000 - Salaries	22,699	-	-
50600 - IMRF Expense	1,323	-	-
50640 - Social Security Tax	1,317	-	-
50660 - Medicare Tax	308	-	-
50740 - Medical Insurance	3,524	-	-
50760 - Dental Insurance	61	-	-
50780 - Vision Insurance	22	-	-
50800 - Life Insurance	48	-	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50820 - Workmen's Comp Insurance	108	149	-
51180 - Telecommunications	90	-	-
51260 - Drug & Other Testing	2,595	7,562	9,500
51320 - Leases - Operating	251	-	-
51350 - Liability & Property Insurance	-	-	-
52200 - Dues & Memberships	-	-	-
52320 - Training	-	-	-
53240 - Late Fees, Fines & Finance Charges	600	-	-
53300 - New Hire Expense	15,105	15,651	17,000
53390 - Travel	-	-	-
53610 - Computer & Related Equipment	1,849	-	-
53630 - Office Supplies	314	-	-
53820 - Software Renewal	60	-	-
Expenses Total	50,274	23,362	26,500
Excess Revenue(Expenses)	(50,274)	(23,362)	(26,500)

0122 - Police

Revenues

42000 - 911 Fee Income	252,000	231,000	252,000
42150 - Federal Grant Income - Operating	20,837	37,578	-
42500 - State Grant Income - Operating	50,000	50,000	50,000
42510 - State Grant Income - Capital	-	150,039	-
42650 - Training Reimbursement	14,868	26,908	20,000
42900 - False Alarms	1,225	1,675	2,000
42940 - Fines and Fees	111,059	94,704	100,000
43450 - Overtime Reimbursement	-	-	2,000
43650 - Copies of Accident Reports	5,445	5,404	5,000
43950 - Other Fees	1,795	1,940	1,500
44060 - P-Card Rebate	1,673	-	-
44150 - Rental Charges	6,000	5,500	6,000
44460 - Therapy K-9 Donations	54	-	-
44470 - K-9 Unit Donations	18,600	23,205	20,000
46100 - Donations - Restricted	-	-	355,940
46120 - MPD Event Donations	19,345	13,581	14,000
46150 - Donations - Unrestricted	1,142	-	-
46230 - Workers Comp Reimbursement	40,384	7,970	10,000
46250 - Expenditure Reimbursement	1,739	766	2,000
46260 - SRO Revenue Reimbursement	86,508	68,071	85,000
46280 - SSO Reimbursement	219,243	168,195	220,000
46290 - Housing Authority Reimbursement	50,000	50,000	50,000
46350 - Grant Income - Non Govt Operating	2,500	-	-
46400 - Insurance Proceeds	49,655	53,165	-
46450 - Miscellaneous Income	(2,913)	-	-
46500 - Sale of Assets	23,100	26,900	20,000
47050 - Proceeds from Long-Term Debt	347,240	381,939	450,000
60550 - Transfer from Vehicle Fund	4,000	-	-
Revenues Total	1,325,499	1,398,540	1,665,440

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Expenses			
50000 - Salaries	4,573,905	4,985,556	5,408,220
50300 - Overtime	528,870	468,069	510,000
50600 - IMRF Expense	76,499	93,631	101,470
50640 - Social Security Tax	86,879	92,163	99,880
50660 - Medicare Tax	70,204	75,702	82,120
50680 - Unemployment Tax	2,899	-	-
50720 - Uniforms	48,870	49,746	46,000
50730 - Health Savings (HSA) Expense	-	12,600	26,600
50740 - Medical Insurance	1,187,844	1,153,362	1,190,180
50760 - Dental Insurance	24,393	28,841	39,700
50780 - Vision Insurance	4,053	2,935	-
50800 - Life Insurance	2,930	2,078	-
50820 - Workmen's Comp Insurance	166,619	229,189	170,000
51000 - Cable TV	981	1,732	1,300
51060 - Internet Access	-	-	-
51090 - Network Charge	-	3,230	-
51120 - Postage	1,361	1,065	1,500
51180 - Telecommunications	80,955	89,644	81,290
51200 - Advertising	200	2,440	4,700
51260 - Drug & Other Testing	-	-	-
51290 - Janitorial Service	28,682	28,321	34,000
51320 - Leases - Operating	13,338	15,505	20,000
51350 - Liability & Property Insurance	98,307	-	-
51470 - Pest Control	1,080	990	1,100
51620 - Trash Disposal	285	850	1,000
51650 - Utilities	37,734	39,287	38,000
51700 - Building Maintenance	32,495	47,071	21,000
51720 - Grounds Maintenance	92	-	-
51730 - Equipment Maintenance	10,806	12,438	15,000
52150 - Vehicle Maintenance	58,885	44,361	50,000
52200 - Dues & Memberships	6,425	8,301	8,000
52290 - Licenses	4,170	2,608	3,500
52320 - Training	36,112	70,883	70,000
52700 - Contract Labor	5,894	-	5,000
53120 - Enhanced 911	3,788	3,788	3,800
53240 - Late Fees, Fines & Finance Charges	-	15	-
53300 - New Hire Expense	88,689	65,255	40,000
53390 - Travel	-	774	1,000
53510 - Fuel/Oil - Vehicles	124,911	130,832	150,000
53600 - Non Capital Equipment	26,640	27,101	25,000
53610 - Computer & Related Equipment	35,901	72,390	10,000
53630 - Office Supplies	4,885	4,590	6,500
53690 - Safety	12,674	15,227	12,500
53810 - Software - Purchased	5,288	-	48,600
53820 - Software Renewal	228,831	216,759	317,700

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
53870 - Operating Supplies	13,871	13,387	20,000
53950 - SSO Supplies	251	131	2,500
54000 - Bulk Oil - Allocated	1,274	3,022	3,000
54210 - Janitorial Supplies	2,197	2,474	3,000
54330 - Print Materials	-	-	500
56200 - Donations - Other	-	1,320	-
56380 - Investigations	13,583	11,537	10,000
56400 - K-9 Unit	101,802	62,600	30,000
56515 - K-9 Unit Donations Expense	433	2,788	-
56520 - Programs	-	-	-
56570 - MPD Event Expenses	18,168	5,519	6,000
56700 - Workmen's Comp Related Expense	489	2,558	500
56720 - Liability Cash Expense	10,150	7,000	10,000
54530 - Debt Redemption - Principal	273,851	366,165	343,820
54560 - Debt Redemption - Interest	19,627	23,931	21,070
55240 - Building Improvements	-	17,000	31,500
55270 - Equipment Purchases	86,133	112,466	408,940
55330 - Vehicle Purchases	440,141	477,035	450,000
55360 - Vehicles - Major Repairs	13,249	20,970	15,000
56260 - Grant Expenditures - Non Govt	2,500	-	-
Expenses Total	8,721,093	9,229,232	10,000,490
Excess Revenue(Expenses)	(7,395,594)	(7,830,692)	(8,335,050)

0124 - Fire

Revenues

42500 - State Grant Income - Operating	47,402	31,152	-
42650 - Training Reimbursement	9,024	4,942	-
42940 - Fines and Fees	325	275	-
43650 - Copies of Accident Reports	30	75	-
43750 - Fire Calls	45,003	34,059	50,000
44060 - P-Card Rebate	1,338	-	-
44150 - Rental Charges	-	-	10,000
46100 - Donations - Restricted	10,000	8,150	9,000
46230 - Workers Comp Reimbursement	3,922	-	-
46250 - Expenditure Reimbursement	373	51,793	-
46350 - Grant Income - Non Govt Operating	-	-	-
46400 - Insurance Proceeds	-	176,098	-
46450 - Miscellaneous Income	-	1,095	-
46500 - Sale of Assets	4,500	4,500	-
47050 - Proceeds from Long-Term Debt	-	47,869	-
60950 - Transfer From 2% Foreign Fire Fund	10,000	(750)	10,000
60990 - Transfer from Capital Improvement Fund	-	-	30,000
Revenues Total	131,917	359,258	109,000

Expenses

50000 - Salaries	2,125,996	2,256,784	2,505,960
50200 - Council Salaries	20,000	20,000	20,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50300 - Overtime	381,525	388,034	390,000
50600 - IMRF Expense	2,111	2,220	2,810
50640 - Social Security Tax	3,509	3,482	3,710
50660 - Medicare Tax	33,681	36,229	39,800
50680 - Unemployment Tax	4,634	10,592	-
50720 - Uniforms	18,199	22,420	20,300
50730 - Health Savings (HSA) Expense	-	10,500	21,000
50740 - Medical Insurance	745,361	686,310	691,860
50760 - Dental Insurance	14,831	16,021	22,180
50780 - Vision Insurance	2,668	1,871	-
50800 - Life Insurance	1,382	983	-
50820 - Workmen's Comp Insurance	118,835	163,460	165,000
51060 - Internet Access	-	-	-
51120 - Postage	337	75	900
51180 - Telecommunications	11,498	13,011	11,000
51200 - Advertising	317	-	2,000
51320 - Leases - Operating	1,800	663	4,800
51350 - Liability & Property Insurance	61,929	-	-
51470 - Pest Control	720	660	1,000
51620 - Trash Disposal	-	2,152	-
51650 - Utilities	28,317	27,343	35,000
51700 - Building Maintenance	25,587	50,116	37,000
51730 - Equipment Maintenance	5,257	28,094	45,000
51760 - Hydrant Maintenance	1,118	3,118	14,500
51910 - Parking Lot Maintenance	-	-	15,000
52000 - Street Maintenance	-	199	-
52150 - Vehicle Maintenance	36,587	32,734	48,000
52200 - Dues & Memberships	5,151	1,715	6,500
52290 - Licenses	7	295	750
52320 - Training	39,658	31,623	53,500
53240 - Late Fees, Fines & Finance Charges	291	291	-
53300 - New Hire Expense	45,976	31,524	25,000
53390 - Travel	1,224	-	5,500
53510 - Fuel/Oil - Vehicles	19,169	18,974	35,000
53600 - Non Capital Equipment	40,838	29,235	48,500
53610 - Computer & Related Equipment	2,627	2,724	11,500
53630 - Office Supplies	1,450	4,152	5,400
53690 - Safety	71,818	56,093	71,500
53750 - Small Tools	23,528	22,077	37,500
53780 - Subscriptions	-	-	4,500
53810 - Software - Purchased	3,429	-	4,000
53820 - Software Renewal	11,013	16,344	11,500
53870 - Operating Supplies	10,122	18,512	21,600
54000 - Bulk Oil - Allocated	1,274	-	1,500
54210 - Janitorial Supplies	55	-	1,200
56330 - Training Center Expenditures	-	-	20,000
56520 - Programs	16,552	15,459	20,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
56700 - Workmen's Comp Related Expense	370	357	-
56720 - Liability Cash Expense	-	-	-
54530 - Debt Redemption - Principal	75,598	90,808	17,270
54560 - Debt Redemption - Interest	3,766	2,905	1,640
55240 - Building Improvements	-	-	48,000
55270 - Equipment Purchases	39,731	19,200	52,000
55330 - Vehicle Purchases	12,924	94,398	-
55360 - Vehicles - Major Repairs	26,189	174,476	-
56740 - Disaster Expenses	2,212	-	-
Expenses Total	4,101,171	4,408,233	4,600,680
Excess Revenue(Expenses)	(3,969,254)	(4,048,975)	(4,491,680)

0126 - Emergency Mgmt Agency

Revenues

42500 - State Grant Income - Operating	25,000	5,314	-
46500 - Sale of Assets	-	1,200	-
60600 - Transfer from Water Dept	75,000	50,000	60,000
60650 - Transfer from Sewer Dept	75,000	50,000	60,000

Revenues Total

175,000	106,514	120,000
----------------	----------------	----------------

Expenses

50000 - Salaries	142,657	142,625	169,630
50600 - IMRF Expense	8,409	8,832	10,660
50640 - Social Security Tax	8,350	8,569	10,380
50660 - Medicare Tax	1,953	2,004	2,420
50720 - Uniforms	20	231	-
50740 - Medical Insurance	20,086	10,659	5,700
50760 - Dental Insurance	426	283	380
50780 - Vision Insurance	74	68	-
50800 - Life Insurance	103	69	-
50820 - Workmen's Comp Insurance	3,729	5,129	5,200
51060 - Internet Access	-	-	-
51180 - Telecommunications	2,013	1,541	1,880
51350 - Liability & Property Insurance	2,556	-	-
51470 - Pest Control	-	50	-
52150 - Vehicle Maintenance	2,792	58	-
52290 - Licenses	-	-	-
52320 - Training	-	-	-
52710 - GIS Mapping	27,468	20,858	23,700
53510 - Fuel/Oil - Vehicles	1,618	2,937	2,500
53600 - Non Capital Equipment	432	4,842	500
53630 - Office Supplies	-	132	-
53820 - Software Renewal	255	1,575	1,600
53870 - Operating Supplies	593	147	500
55270 - Equipment Purchases	-	196	-
55330 - Vehicle Purchases	-	540	-

Expenses Total

223,534	211,345	235,050
----------------	----------------	----------------

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Excess Revenue(Expenses)	(48,534)	(104,831)	(115,050)

0128 - Safety

Expenses

50000 - Salaries	82,306	82,300	89,210
50600 - IMRF Expense	4,337	4,696	6,110
50640 - Social Security Tax	4,306	4,548	5,410
50660 - Medicare Tax	1,007	1,064	1,260
50700 - Auto Allowance	-	72	-
50740 - Medical Insurance	31,195	23,121	5,700
50760 - Dental Insurance	600	417	-
50780 - Vision Insurance	109	73	-
50800 - Life Insurance	51	34	-
50820 - Workmen's Comp Insurance	2,149	2,956	3,000
51060 - Internet Access	-	-	-
51180 - Telecommunications	2,309	2,732	2,800
51350 - Liability & Property Insurance	1,687	-	-
52150 - Vehicle Maintenance	244	176	500
52200 - Dues & Memberships	45	-	-
52290 - Licenses	-	-	-
52320 - Training	-	2,150	7,250
53510 - Fuel/Oil - Vehicles	832	911	1,500
53600 - Non Capital Equipment	60	-	-
53610 - Computer & Related Equipment	2,598	77	2,500
53630 - Office Supplies	227	-	300
53690 - Safety	31,146	37,749	37,200
53695 - Security	71,436	10,648	105,000
53820 - Software Renewal	453	476	500
53870 - Operating Supplies	388	830	500
56360 - ITECS	8,757	13,051	14,350
55270 - Equipment Purchases	10,000	-	-

Expenses Total

Excess Revenue(Expenses)

256,242	188,081	283,090
(256,242)	(188,081)	(283,090)

0130 - Animal Control

Revenues

42940 - Fines and Fees	7,802	7,897	7,800
	7,802	7,897	7,800

Revenues Total

7,802	7,897	7,800
--------------	--------------	--------------

Expenses

50000 - Salaries	80,888	94,620	95,540
50300 - Overtime	7,223	6,542	5,500
50600 - IMRF Expense	4,504	5,447	6,030
50640 - Social Security Tax	5,260	6,101	6,260
50660 - Medicare Tax	1,230	1,427	1,470
50680 - Unemployment Tax	4,169	-	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50720 - Uniforms	386	762	1,000
50740 - Medical Insurance	11,344	(311)	-
50760 - Dental Insurance	423	-	-
50780 - Vision Insurance	43	-	-
50800 - Life Insurance	72	-	-
50820 - Workmen's Comp Insurance	2,479	3,411	3,500
51060 - Internet Access	-	-	1,100
51180 - Telecommunications	2,002	3,174	2,700
51320 - Leases - Operating	720	835	-
51350 - Liability & Property Insurance	2,232	-	-
51470 - Pest Control	200	200	200
51650 - Utilities	4,945	6,790	5,800
51700 - Building Maintenance	1,340	6,328	6,000
51730 - Equipment Maintenance	209	440	1,000
52150 - Vehicle Maintenance	421	6,676	2,500
52200 - Dues & Memberships	-	130	250
52290 - Licenses	102	102	300
52320 - Training	-	1,400	1,500
52700 - Contract Labor	16,908	22,608	23,000
52810 - Transportation Fees	1,610	140	1,000
52850 - Veterinarian Fees	13,020	20,023	15,000
53090 - Credit Card Fees	903	700	-
53510 - Fuel/Oil - Vehicles	1,817	2,551	3,000
53600 - Non Capital Equipment	-	110	500
53630 - Office Supplies	124	448	200
53690 - Safety	-	830	500
53695 - Security	-	-	-
53820 - Software Renewal	-	-	-
53870 - Operating Supplies	6,531	23,658	15,000
54210 - Janitorial Supplies	270	-	-
Expenses Total	171,375	215,142	198,850
Excess Revenue(Expenses)	(163,573)	(207,245)	(191,050)

0132 - Mosquito Abatement

Expenses

50300 - Overtime	29,679	23,064	38,000
50600 - IMRF Expense	1,712	1,326	2,380
50640 - Social Security Tax	1,705	1,311	2,110
50660 - Medicare Tax	399	307	490
50740 - Medical Insurance	241	598	-
50760 - Dental Insurance	4	11	-
50780 - Vision Insurance	1	2	-
50820 - Workmen's Comp Insurance	1,200	1,650	-
51350 - Liability & Property Insurance	371	-	-
51730 - Equipment Maintenance	-	419	1,000
52060 - System Maintenance	-	217	-
52290 - Licenses	330	-	400

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
53870 - Operating Supplies	3,850	7,700	-
54030 - Chemicals	-	-	8,300
Expenses Total	39,492	36,605	52,680
Excess Revenue(Expenses)	(39,492)	(36,605)	(52,680)

0134 - Street

Revenues

41900 - Excavation Permits	10,600	8,050	10,000
44060 - P-Card Rebate	5,473	-	-
44240 - Sale of Scrap	4,412	5,737	3,000
46250 - Expenditure Reimbursement	32,360	29,860	10,000
46350 - Grant Income - Non Govt Operating	10,000	-	-
46400 - Insurance Proceeds	9,020	78,865	-
47050 - Proceeds from Long-Term Debt	519,881	217,530	442,000
Revenues Total	591,746	340,042	465,000

Expenses

50000 - Salaries	1,530,975	1,602,296	1,755,190
50200 - Council Salaries	20,000	20,000	20,000
50300 - Overtime	103,871	59,308	86,920
50600 - IMRF Expense	92,689	105,603	115,680
50640 - Social Security Tax	96,758	98,630	108,040
50660 - Medicare Tax	22,629	23,050	25,250
50680 - Unemployment Tax	14,069	8,750	-
50700 - Auto Allowance	-	234	-
50720 - Uniforms	12,870	18,674	17,740
50730 - Health Savings (HSA) Expense	-	3,500	7,000
50740 - Medical Insurance	367,946	337,871	409,740
50760 - Dental Insurance	8,141	9,492	15,340
50780 - Vision Insurance	1,184	761	-
50800 - Life Insurance	1,020	663	-
50820 - Workmen's Comp Insurance	82,163	113,017	100,000
51060 - Internet Access	-	-	-
51180 - Telecommunications	10,841	12,808	12,850
51320 - Leases - Operating	1,598	292	500
51350 - Liability & Property Insurance	41,171	-	-
51470 - Pest Control	780	730	780
51590 - Street Lighting	5,765	4,812	20,000
51610 - Traffic Signals	98,563	16,488	30,000
51650 - Utilities	29,609	30,216	30,000
51700 - Building Maintenance	31,550	13,786	30,000
51720 - Grounds Maintenance	50	-	-
51730 - Equipment Maintenance	86,550	96,505	80,000
51910 - Parking Lot Maintenance	6,376	11,835	11,500
51940 - Permits	1,000	1,000	1,000
52000 - Street Maintenance	141,548	127,869	145,000
52020 - Sidewalk Maintenance	-	134	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
52150 - Vehicle Maintenance	54,121	78,921	70,000
52200 - Dues & Memberships	260	570	600
52290 - Licenses	812	50	600
52320 - Training	4,000	2,000	2,500
52700 - Contract Labor	3,925	5,975	7,500
52730 - Engineering-Operating	8,624	4,150	10,000
53150 - ESDA Expense	1,452	-	-
53510 - Fuel/Oil - Vehicles	130,810	119,675	150,000
53600 - Non Capital Equipment	5,161	13,726	9,000
53610 - Computer & Related Equipment	2,212	1,146	3,300
53630 - Office Supplies	4,290	4,276	4,500
53660 - Paint - Streets & Lots	46,921	26,887	68,000
53690 - Safety	6,272	7,374	7,000
53720 - Salt	53,616	67,586	60,000
53750 - Small Tools	6,430	7,991	7,000
53810 - Software - Purchased	-	-	-
53820 - Software Renewal	13,162	16,718	17,000
53870 - Operating Supplies	26,790	17,906	32,000
53930 - Shop Supplies	19,573	19,269	22,000
54000 - Bulk Oil - Allocated	9,563	12,220	12,000
54030 - Chemicals	30,107	15,801	15,000
54060 - Cold Mix	12,236	9,911	10,000
54150 - Street Signs	44,644	39,056	45,000
56700 - Workmen's Comp Related Expense	-	580	-
56720 - Liability Cash Expense	4,888	220	5,000
52745 - Engineering - Design Fed/State	56,384	77,219	-
54530 - Debt Redemption - Principal	162,029	272,639	304,640
54560 - Debt Redemption - Interest	22,748	29,198	36,010
55210 - Buildings - New	-	-	93,000
55240 - Building Improvements	2,074	-	-
55270 - Equipment Purchases	421,363	206,506	307,900
55300 - Lighting - New	-	-	5,000
55330 - Vehicle Purchases	184,947	153,701	41,400
55360 - Vehicles - Major Repairs	-	15,835	-
55600 - Shipping Costs	30	-	-
Expenses Total	4,149,160	3,945,430	4,368,480
Excess Revenue(Expenses)	(3,557,414)	(3,605,388)	(3,903,480)

0136 - Cemetery

Revenues

43600 - Cemetery Burials	36,275	23,955	30,000
46050 - Cemetery Lot Sales	36,475	22,470	25,000
46150 - Donations - Unrestricted	1,300	50	-
46250 - Expenditure Reimbursement	1,050	1,000	1,000
Revenues Total	75,100	47,475	56,000

Expenses

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50000 - Salaries	377,261	404,978	436,030
50300 - Overtime	22,775	13,503	20,000
50600 - IMRF Expense	22,450	22,589	26,870
50640 - Social Security Tax	22,292	23,762	25,910
50660 - Medicare Tax	5,213	5,557	6,070
50700 - Auto Allowance	-	153	-
50720 - Uniforms	3,016	4,500	4,200
50730 - Health Savings (HSA) Expense	-	5,600	11,200
50740 - Medical Insurance	125,810	126,145	120,210
50760 - Dental Insurance	2,882	3,109	4,590
50780 - Vision Insurance	513	394	-
50800 - Life Insurance	177	118	-
50820 - Workmen's Comp Insurance	12,595	17,325	17,400
51060 - Internet Access	-	-	-
51180 - Telecommunications	4,511	5,243	5,500
51200 - Advertising	23	-	-
51320 - Leases - Operating	381	23	100
51350 - Liability & Property Insurance	10,085	-	-
51470 - Pest Control	480	500	550
51650 - Utilities	12,368	13,021	14,500
51700 - Building Maintenance	1,732	1,862	2,000
51720 - Grounds Maintenance	1,947	2,893	2,500
51730 - Equipment Maintenance	6,879	4,417	5,000
51880 - Monument Repair & Removal	2,000	700	4,000
52000 - Street Maintenance	-	26,995	30,000
52150 - Vehicle Maintenance	3,181	2,500	3,000
52290 - Licenses	450	-	500
53060 - Cemetery Improvement	586	-	2,000
53510 - Fuel/Oil - Vehicles	14,921	18,622	20,000
53600 - Non Capital Equipment	2,506	-	4,150
53610 - Computer & Related Equipment	571	1,684	600
53630 - Office Supplies	502	399	4,400
53690 - Safety	854	4,163	1,000
53750 - Small Tools	-	618	1,000
53810 - Software - Purchased	-	-	4,000
53820 - Software Renewal	-	571	1,000
53870 - Operating Supplies	478	950	1,000
53930 - Shop Supplies	556	364	800
56200 - Donations - Other	500	-	-
56720 - Liability Cash Expense	4,769	-	-
54530 - Debt Redemption - Principal	-	-	-
54560 - Debt Redemption - Interest	-	-	-
55270 - Equipment Purchases	27,991	10,295	17,500
55330 - Vehicle Purchases	46,337	-	-
55360 - Vehicles - Major Repairs	23,371	-	-
Expenses Total	762,963	723,553	797,580
Excess Revenue(Expenses)	(687,863)	(676,078)	(741,580)

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
0138 - Economic Development			
Expenses			
50000 - Salaries	144,851	144,716	267,730
50600 - IMRF Expense	8,355	8,094	16,510
50640 - Social Security Tax	8,297	8,297	13,980
50660 - Medicare Tax	1,940	1,940	3,620
50740 - Medical Insurance	31,195	31,434	47,880
50760 - Dental Insurance	600	697	1,340
50780 - Vision Insurance	109	73	-
50800 - Life Insurance	51	34	-
50820 - Workmen's Comp Insurance	236	325	-
51180 - Telecommunications	1,015	1,302	1,020
51200 - Advertising	3,850	1,999	-
51320 - Leases - Operating	138	317	-
51350 - Liability & Property Insurance	3	-	-
51380 - Marketing	15,300	20,152	25,000
52320 - Training	1,748	3,888	-
52790 - Professional Fees - Other	-	-	-
53390 - Travel	2,938	2,377	5,750
53600 - Non Capital Equipment	1,554	57	-
53630 - Office Supplies	26	96	100
53780 - Subscriptions	234	1,167	250
53810 - Software - Purchased	-	14,500	-
53820 - Software Renewal	21	-	-
Expenses Total	222,461	241,465	383,180
Excess Revenue(Expenses)	(222,461)	(241,465)	(383,180)

0140 - Mayor's Chief of Staff

Revenues			
60030 - Transfer from Star Bond Admin	27,968	36,458	35,800
60210 - Transfer from Meadowland Pkwy TIF	137	843	980
60260 - Transfer from Hillview TIF	-	1,780	24,500
60280 - Transfer from Residential TIF II	46,130	39,509	45,500
60360 - Transfer from Crisp Container TIF	3,460	3,189	3,700
60370 - Transfer from MHII TIF	9,826	19,517	-
Revenues Total	87,521	101,296	110,480

Expenses			
50000 - Salaries	129,678	129,690	141,080
50600 - IMRF Expense	7,456	7,714	9,360
50640 - Social Security Tax	7,403	7,490	8,270
50660 - Medicare Tax	1,731	1,752	1,930
50730 - Health Savings (HSA) Expense	-	1,400	2,800
50740 - Medical Insurance	32,238	23,034	24,570
50760 - Dental Insurance	555	576	960
50780 - Vision Insurance	109	73	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50800 - Life Insurance	51	34	-
50820 - Workmen's Comp Insurance	208	286	-
51120 - Postage	23	-	-
51180 - Telecommunications	1,465	1,702	1,380
51350 - Liability & Property Insurance	-	-	-
52200 - Dues & Memberships	273	301	350
52320 - Training	1,888	1,202	1,500
53390 - Travel	1,519	876	1,500
53610 - Computer & Related Equipment	410	-	2,500
53630 - Office Supplies	-	231	150
53780 - Subscriptions	360	184	-
53820 - Software Renewal	-	-	460
Expenses Total	185,367	176,545	196,810
Excess Revenue(Expenses)	(97,846)	(75,249)	(86,330)

0142 - City Attorney

Expenses

50000 - Salaries	111,334	111,510	180,940
50600 - IMRF Expense	6,952	7,091	11,660
50640 - Social Security Tax	6,903	6,883	10,290
50660 - Medicare Tax	1,614	1,610	2,400
50740 - Medical Insurance	-	1,663	39,900
50760 - Dental Insurance	-	186	1,600
50800 - Life Insurance	51	34	-
50820 - Workmen's Comp Insurance	179	247	-
51120 - Postage	75	41	150
51200 - Advertising	1,427	690	2,500
51350 - Liability & Property Insurance	1,899	5,000	2,200
52200 - Dues & Memberships	1,118	1,118	1,120
52320 - Training	1,782	536	3,000
52790 - Professional Fees - Other	13,209	2,712	8,000
53180 - Filing Fees	2,352	922	3,000
53200 - Process Service Fees	271	(42)	500
53300 - New Hire Expense	-	120	-
53390 - Travel	73	216	-
53600 - Non Capital Equipment	210	-	-
53610 - Computer & Related Equipment	-	948	1,500
53630 - Office Supplies	134	296	350
53780 - Subscriptions	2,239	3,010	3,850
53820 - Software Renewal	1,200	1,200	1,200
Expenses Total	153,022	145,991	274,160
Excess Revenue(Expenses)	(153,022)	(145,991)	(274,160)

0200 - Throgmorton Endowment

Revenues

45050 - Interest Income - Investments	108	92	100
Revenues Total	108	92	100

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Excess Revenue(Expenses)	108	92	100
0300 - Goddard Chapel			
Revenues			
43600 - Cemetery Burials	1,320	1,170	1,000
44150 - Rental Charges	1,200	902	1,000
45150 - Interest Income - Operating	2	1	-
46050 - Cemetery Lot Sales	750	530	750
46100 - Donations - Restricted	50	-	-
Revenues Total	3,322	2,603	2,750
Expenses			
51470 - Pest Control	220	220	250
51700 - Building Maintenance	3,845	5,657	2,000
51720 - Grounds Maintenance	-	-	500
53870 - Operating Supplies	-	-	100
55270 - Equipment Purchases	8,621	-	-
Expenses Total	12,686	5,877	2,850
Excess Revenue(Expenses)	(9,364)	(3,274)	(100)

0400 - Civic Center - Operating

Revenues			
40450 - Hotel Occupation Tax	267,478	301,191	379,830
43300 - Concession Sales	182,821	177,876	175,000
43500 - Technical Services	39,410	39,670	40,000
44050 - Processing Fees	40,936	38,520	40,000
44060 - P-Card Rebate	2,209	-	-
44150 - Rental Charges	70,176	74,185	75,000
44300 - Ticket Sales	1,371,580	1,286,868	1,330,000
44310 - Promoter Portion of Ticket Sales	(970,489)	(809,098)	(950,000)
44320 - Facility Fee	40,984	38,466	35,000
44330 - Box Office Fee	12,558	11,090	15,000
44340 - Client Fee	581	412	500
44370 - Advertising Reimbursement	6,900	5,500	5,000
45050 - Interest Income - Investments	27	-	-
45150 - Interest Income - Operating	11,423	8,611	9,000
45350 - Dividend Income	-	-	-
46150 - Donations - Unrestricted	-	33,000	10,000
46250 - Expenditure Reimbursement	12,008	13,647	12,000
46400 - Insurance Proceeds	10,900	-	-
60010 - Transfer from General Fund	651,401	762,320	882,020
60990 - Transfer from Capital Improvement Fund	86,094	-	-
Revenues Total	1,836,997	1,982,258	2,058,350
Expenses			
50000 - Salaries	504,474	538,879	532,150
50300 - Overtime	48,618	48,103	38,100

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50600 - IMRF Expense	25,040	25,570	26,940
50640 - Social Security Tax	33,330	35,372	34,020
50660 - Medicare Tax	7,795	8,273	7,910
50740 - Medical Insurance	52,096	53,430	71,100
50760 - Dental Insurance	1,706	2,027	3,170
50780 - Vision Insurance	216	144	-
50800 - Life Insurance	229	151	-
50820 - Workmen's Comp Insurance	6,355	8,741	-
51060 - Internet Access	-	-	-
51120 - Postage	969	474	1,000
51180 - Telecommunications	12,830	12,788	13,000
51200 - Advertising	116,427	140,555	145,000
51290 - Janitorial Service	9,637	12,418	12,000
51320 - Leases - Operating	1,322	704	1,500
51350 - Liability & Property Insurance	26,776	29,247	30,000
51410 - Movies & House Costs	5,450	5,175	5,000
51470 - Pest Control	730	645	720
51650 - Utilities	102,953	91,881	95,000
51700 - Building Maintenance	42,483	82,965	50,000
51730 - Equipment Maintenance	10,342	12,484	10,000
52200 - Dues & Memberships	1,569	7,334	3,000
52290 - Licenses	600	700	750
52320 - Training	7,107	3,319	-
52550 - Artist Fee-House Cost-Stage Hand	644,003	637,567	700,000
52610 - Audit	1,500	1,640	1,640
53030 - Bank Fees	155	193	150
53090 - Credit Card Fees	47,372	44,542	50,000
53100 - Electronic Fees	848	-	-
53240 - Late Fees, Fines & Finance Charges	1	-	-
53390 - Travel	9,551	15,134	13,000
53480 - Concessions Merchandise	47,906	35,051	50,000
53600 - Non Capital Equipment	42,975	21,996	15,000
53610 - Computer & Related Equipment	2,344	-	6,500
53630 - Office Supplies	2,951	2,031	2,500
53690 - Safety	600	106	500
53810 - Software - Purchased	1,584	4,282	500
53820 - Software Renewal	5,747	3,814	5,000
53870 - Operating Supplies	37,609	41,881	45,000
54210 - Janitorial Supplies	8,637	12,356	13,000
56020 - Refunds	122	-	-
56340 - First Christian Church Expenditures	69,624	52,429	20,000
58670 - Liquor Purchases	14,698	8,921	15,000
58700 - Sales Tax	16,280	12,050	15,200
55180 - Construction	-	446	-
55270 - Equipment Purchases	72,452	40,770	25,000
Expenses Total	2,046,013	2,056,588	2,058,350
Excess Revenue(Expenses)	(209,016)	(74,330)	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
0500 - Library - Operating			
Revenues			
42150 - Federal Grant Income - Operating	37,270	14,065	-
42350 - Per Capita Aid Income	25,030	24,861	24,860
42940 - Fines and Fees	18,946	15,472	14,500
43300 - Concession Sales	119	8	-
44150 - Rental Charges	-	350	300
45050 - Interest Income - Investments	18,372	14,812	15,000
45150 - Interest Income - Operating	92	8	10
46100 - Donations - Restricted	3,200	5,000	4,000
46150 - Donations - Unrestricted	6,380	11,470	5,000
46250 - Expenditure Reimbursement	175	877	-
60010 - Transfer from General Fund	822,430	849,754	1,026,480
Revenues Total	932,014	936,677	1,090,150
Expenses			
50000 - Salaries	530,458	529,513	615,640
50300 - Overtime	178	49	1,000
50600 - IMRF Expense	31,136	30,694	36,070
50640 - Social Security Tax	32,567	31,915	36,620
50660 - Medicare Tax	7,617	7,464	8,540
50740 - Medical Insurance	14,687	40,412	76,940
50760 - Dental Insurance	839	1,733	3,490
50780 - Vision Insurance	165	164	-
50800 - Life Insurance	452	274	-
50820 - Workmen's Comp Insurance	2,200	3,025	3,000
51060 - Internet Access	-	-	-
51120 - Postage	953	998	1,500
51180 - Telecommunications	10,052	11,656	7,400
51200 - Advertising	2,029	90	1,800
51290 - Janitorial Service	1,186	1,068	2,000
51320 - Leases - Operating	5,658	5,481	8,910
51350 - Liability & Property Insurance	23,637	23,877	23,900
51470 - Pest Control	780	650	780
51650 - Utilities	52,413	52,450	58,000
51700 - Building Maintenance	22,392	17,284	17,000
51720 - Grounds Maintenance	1,760	5,048	4,000
51910 - Parking Lot Maintenance	5,927	-	-
52200 - Dues & Memberships	16,237	19,506	20,640
52290 - Licenses	404	413	450
52320 - Training	1,408	661	2,800
52610 - Audit	1,710	688	1,870
53090 - Credit Card Fees	1,285	1,039	900
53390 - Travel	-	-	300
53480 - Concessions Merchandise	59	-	150
53600 - Non Capital Equipment	6,080	4,924	5,600

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
53610 - Computer & Related Equipment	8,475	3,557	6,500
53630 - Office Supplies	5,957	7,376	7,500
53690 - Safety	-	-	300
53750 - Small Tools	143	133	200
53820 - Software Renewal	-	-	3,860
54210 - Janitorial Supplies	2,132	2,170	2,500
54300 - Periodicals	1,307	1,199	1,590
54330 - Print Materials	53,074	54,000	54,000
54400 - Audio/Visual	17,182	17,346	18,500
54430 - Electronic Resources	8,698	6,850	4,900
56020 - Refunds	1,700	3,050	3,000
56200 - Donations - Other	-	2,000	-
56520 - Programs	10,473	15,944	11,000
55240 - Building Improvements	-	9,656	17,000
55270 - Equipment Purchases	-	2,500	-
56240 - Grant Expenditures - Federal	31,061	19,820	20,000
56250 - Grant Expenditures - State & Local	1,200	-	-
Expenses Total	915,671	936,677	1,090,150
Excess Revenue(Expenses)	16,343	-	-

0600 - Senior Citizens - Operating

Revenues

43900 - Nutrition Income	60,609	52,750	60,000
44150 - Rental Charges	1,360	4,695	4,000
44350 - Yodler and Copy Machine Use	106	162	100
44360 - Bingo/Crafts Revenue	1,000	807	1,500
46150 - Donations - Unrestricted	1,486	920	1,500
46300 - Fundraisers	3,642	6,687	3,000
60010 - Transfer from General Fund	621,640	646,048	640,130
60700 - Transfer from Senior Cit - Council	10,000	-	10,000
Revenues Total	699,843	712,069	720,230

Expenses

50000 - Salaries	246,665	270,313	257,710
50300 - Overtime	10,565	11,169	10,000
50600 - IMRF Expense	13,488	13,877	15,620
50640 - Social Security Tax	15,258	16,770	15,820
50660 - Medicare Tax	3,568	3,922	3,690
50720 - Uniforms	800	600	800
50740 - Medical Insurance	76,297	68,754	85,090
50760 - Dental Insurance	3,099	2,439	3,690
50780 - Vision Insurance	575	309	-
50800 - Life Insurance	219	102	-
50820 - Workmen's Comp Insurance	6,536	8,991	9,000
51060 - Internet Access	-	-	-
51120 - Postage	146	-	200
51180 - Telecommunications	4,844	5,923	6,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
51200 - Advertising	500	600	740
51290 - Janitorial Service	1,026	1,096	2,000
51320 - Leases - Operating	3,954	2,250	2,500
51350 - Liability & Property Insurance	6,158	6,670	6,500
51470 - Pest Control	660	605	700
51650 - Utilities	17,601	18,645	20,000
51700 - Building Maintenance	36,055	8,797	8,500
51730 - Equipment Maintenance	3,821	9,235	6,000
51910 - Parking Lot Maintenance	-	-	-
52200 - Dues & Memberships	-	110	360
52290 - Licenses	200	231	300
52610 - Audit	1,400	563	1,530
52700 - Contract Labor	470	6,061	5,000
53330 - Rent	-	525	-
53600 - Non Capital Equipment	5,584	9,784	5,000
53610 - Computer & Related Equipment	80	-	4,000
53630 - Office Supplies	2,298	1,407	3,000
53690 - Safety	205	2,085	300
53695 - Security	-	2,451	-
53780 - Subscriptions	104	138	450
53810 - Software - Purchased	-	-	120
53820 - Software Renewal	256	165	610
53840 - Kitchen Supplies	531	1,798	3,500
53870 - Operating Supplies	8,933	13,033	15,000
54210 - Janitorial Supplies	5,081	4,149	5,000
54330 - Print Materials	187	-	500
56230 - Fundraising	-	-	500
56520 - Programs	202,725	209,047	210,000
56620 - Special Functions	13,966	9,455	10,000
56700 - Workmen's Comp Related Expense	-	-	500
55270 - Equipment Purchases	6,630	-	-
Expenses Total	700,485	712,069	720,230
Excess Revenue(Expenses)	(642)	-	-
0601 - Senior Citizens - Council			
Revenues			
45050 - Interest Income - Investments	205	113	100
46100 - Donations - Restricted	-	-	500
46150 - Donations - Unrestricted	104	610	1,000
46300 - Fundraisers	2,624	1,829	2,000
Revenues Total	2,933	2,552	3,600
Expenses			
56200 - Donations - Other	-	610	250
56620 - Special Functions	214	-	250
62210 - Transfer to Senior Citizens	10,000	-	10,000
Expenses Total	10,214	610	10,500

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Excess Revenue(Expenses)	(7,281)	1,942	(6,900)
0800 - Boyton Street - Operating			
Revenues			
42510 - State Grant Income - Capital	-	52,666	-
42600 - Summer Food Program Reimbs	4,793	19,488	19,000
42700 - After School Food Program Reimbs	19,168	22,288	18,000
44100 - Program Income	-	-	200
44150 - Rental Charges	-	1,000	5,000
46100 - Donations - Restricted	-	-	1,000
46150 - Donations - Unrestricted	9,564	883	1,000
46300 - Fundraisers	1,290	-	1,500
46450 - Miscellaneous Income	-	125	-
60010 - Transfer from General Fund	397,407	392,581	538,800
Revenues Total	432,222	489,031	584,500
Expenses			
50000 - Salaries	245,001	257,139	305,270
50300 - Overtime	2,514	4,516	4,000
50600 - IMRF Expense	12,645	13,032	16,020
50640 - Social Security Tax	14,173	15,016	17,900
50660 - Medicare Tax	3,315	3,512	4,170
50720 - Uniforms	1,017	-	800
50730 - Health Savings (HSA) Expense	-	1,400	2,800
50740 - Medical Insurance	42,968	46,095	56,700
50760 - Dental Insurance	920	1,272	2,160
50780 - Vision Insurance	181	121	-
50800 - Life Insurance	126	84	-
50820 - Workmen's Comp Insurance	2,580	3,549	3,600
51000 - Cable TV	170	156	660
51060 - Internet Access	-	-	-
51120 - Postage	256	276	300
51180 - Telecommunications	5,594	6,701	5,500
51200 - Advertising	120	-	-
51290 - Janitorial Service	-	-	8,340
51320 - Leases - Operating	1,077	590	600
51350 - Liability & Property Insurance	5,409	7,724	7,800
51470 - Pest Control	600	550	600
51650 - Utilities	14,707	17,931	18,000
51700 - Building Maintenance	641	959	5,000
51720 - Grounds Maintenance	-	-	-
51730 - Equipment Maintenance	5,661	8,423	5,000
52200 - Dues & Memberships	317	693	1,290
52290 - Licenses	-	-	600
52320 - Training	24	38	500
52610 - Audit	1,200	482	1,310
52700 - Contract Labor	299	4,537	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
53540 - CACFP	13,830	15,919	22,780
53600 - Non Capital Equipment	3,509	12,829	7,300
53610 - Computer & Related Equipment	888	-	7,500
53630 - Office Supplies	1,189	3,034	1,800
53690 - Safety	117	270	500
53750 - Small Tools	-	-	600
53780 - Subscriptions	-	-	1,800
53790 - SFSP	4,806	13,251	14,700
53810 - Software - Purchased	84	383	3,200
53820 - Software Renewal	728	850	600
53840 - Kitchen Supplies	843	2,723	800
53870 - Operating Supplies	4,456	7,347	6,500
54210 - Janitorial Supplies	1,328	171	1,500
56210 - Scholarships	-	2,000	2,000
56230 - Fundraising	-	-	250
56520 - Programs	36,255	34,935	35,000
55270 - Equipment Purchases	-	523	8,750
Expenses Total	429,548	489,031	584,500
Excess Revenue(Expenses)	2,674	-	-

0900 - Pavilion - Operating

Revenues

40450 - Hotel Occupation Tax	517,383	384,405	451,500
43000 - Billings - Usage	-	45	-
43300 - Concession Sales	2,377	5,449	4,500
43340 - Commissions	22,611	20,012	25,000
44050 - Processing Fees	367	453	400
44150 - Rental Charges	159,534	198,585	180,000
44300 - Ticket Sales	12,877	15,195	15,000
44310 - Promoter Portion of Ticket Sales	(12,270)	(14,950)	(14,000)
44320 - Facility Fee	367	453	450
44330 - Box Office Fee	40	56	70
45150 - Interest Income - Operating	1,776	2,370	2,000
60010 - Transfer from General Fund	-	220,354	-
60220 - Transfer from North Commercial TIF	-	98,225	28,000
60990 - Transfer from Capital Improvement Fund	52,984	-	-

Revenues Total

758,046 930,652 692,920

Expenses

50000 - Salaries	219,533	245,258	268,580
50300 - Overtime	13,213	8,971	11,500
50600 - IMRF Expense	12,148	13,570	17,310
50640 - Social Security Tax	13,873	15,235	16,620
50660 - Medicare Tax	3,244	3,563	3,870
50720 - Uniforms	-	-	-
50730 - Health Savings (HSA) Expense	-	700	1,400
50740 - Medical Insurance	21,484	21,341	22,500

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50760 - Dental Insurance	733	733	760
50780 - Vision Insurance	169	146	-
50800 - Life Insurance	166	111	-
50820 - Workmen's Comp Insurance	2,935	4,037	4,000
51030 - Hosting	-	-	-
51060 - Internet Access	-	-	-
51120 - Postage	-	-	80
51180 - Telecommunications	7,865	9,574	7,500
51200 - Advertising	1,360	860	660
51290 - Janitorial Service	13,772	12,460	14,000
51320 - Leases - Operating	766	216	200
51350 - Liability & Property Insurance	24,972	26,062	26,000
51380 - Marketing	216	125	-
51470 - Pest Control	855	770	840
51620 - Trash Disposal	50	-	-
51650 - Utilities	86,561	85,174	85,000
51700 - Building Maintenance	67,314	57,532	74,500
51720 - Grounds Maintenance	18,737	23,721	11,000
51730 - Equipment Maintenance	1,004	579	1,000
51910 - Parking Lot Maintenance	22,377	-	-
52200 - Dues & Memberships	-	625	-
52290 - Licenses	250	350	850
52320 - Training	2,686	1,758	6,500
52610 - Audit	980	1,070	1,100
52640 - Collection Fees	-	1,164	1,200
52700 - Contract Labor	550	-	-
52790 - Professional Fees - Other	6,867	-	-
53030 - Bank Fees	52	-	-
53090 - Credit Card Fees	2,230	1,542	2,000
53100 - Electronic Fees	52,038	33,499	37,000
53390 - Travel	-	3,627	400
53480 - Concessions Merchandise	3,003	2,294	3,000
53600 - Non Capital Equipment	13,980	16,856	4,500
53610 - Computer & Related Equipment	2,011	1,910	-
53690 - Safety	607	303	400
53810 - Software - Purchased	1,296	10,198	-
53820 - Software Renewal	686	998	10,500
53870 - Operating Supplies	10,459	12,298	10,000
54210 - Janitorial Supplies	11,425	7,990	9,000
56200 - Donations - Other	500	-	-
56700 - Workmen's Comp Related Expense	-	-	-
58700 - Sales Tax	289	443	350
55030 - Land Improvements	-	98,225	-
55240 - Building Improvements	182,770	43,297	-
55270 - Equipment Purchases	-	70,425	38,800
Expenses Total	826,026	839,610	692,920
Excess Revenue(Expenses)	(67,980)	91,042	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
1000 - Hub Center - Operating			
Revenues			
44060 - P-Card Rebate	1,193	-	-
44150 - Rental Charges	600	300	-
45150 - Interest Income - Operating	12,141	16,952	15,000
46250 - Expenditure Reimbursement	1,724	12,534	14,070
48380 - Arcade Revenue	-	-	1,000
49400 - Uniforms	339	218	-
60010 - Transfer from General Fund	1,569,907	1,245,531	1,503,650
60990 - Transfer from Capital Improvement Fund	5,010	-	-
Revenues Total	1,590,914	1,275,535	1,533,720
Expenses			
50720 - Uniforms	738	203	1,300
50820 - Workmen's Comp Insurance	36,719	50,508	52,000
51000 - Cable TV	4,329	1,006	600
51060 - Internet Access	-	-	-
51120 - Postage	136	-	200
51180 - Telecommunications	19,936	21,888	23,500
51320 - Leases - Operating	3,714	2,145	2,500
51350 - Liability & Property Insurance	56,308	57,697	58,000
51620 - Trash Disposal	-	550	200
51730 - Equipment Maintenance	-	12,054	-
52200 - Dues & Memberships	110	-	-
52610 - Audit	1,600	645	1,750
53030 - Bank Fees	1,622	2,224	1,800
53090 - Credit Card Fees	71,737	48,552	44,000
53100 - Electronic Fees	135	214	-
53390 - Travel	169	-	-
53600 - Non Capital Equipment	2,552	3,113	400
53610 - Computer & Related Equipment	3,315	85	4,200
53630 - Office Supplies	2,652	2,903	2,500
53690 - Safety	2,812	3,866	5,240
53810 - Software - Purchased	-	-	-
53820 - Software Renewal	5,625	41,353	46,930
53870 - Operating Supplies	526	785	500
56480 - Miscellaneous Expenses	69	-	-
58320 - Certification Fees	375	425	880
58700 - Sales Tax	8,633	8,314	9,120
62730 - Transfer to Debt Service Fund	720,120	406,635	455,470
Expenses Total	943,932	665,165	711,090
Excess Revenue(Expenses)	646,982	610,370	822,630
1002 - Memberships			
Revenues			
44050 - Processing Fees	-	-	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
48000 - Family Membership - Resident	206,118	235,651	240,000
48020 - Adult Membership - Resident	111,985	124,594	135,000
48040 - Senior Membership - Resident	205,217	206,733	217,000
48060 - Family Membership - Non Resident	81,289	88,532	87,000
48080 - Adult Membership - Non Resident	57,669	64,672	70,000
48120 - Corporate Membership	193,883	106,495	150,000
48130 - Membership Add On	118,872	117,230	120,000
48160 - Adult Day Pass - Resident	55,596	51,850	55,000
48180 - Youth Day Pass - Resident	23,150	21,967	24,000
48200 - Adult Day Pass - Non Resident	148,796	144,714	152,000
48220 - Youth Day Pass - Non Resident	24,974	25,517	27,000
48260 - Enrollment Fees	20,728	21,537	23,000
48440 - Locker Fees	5,308	4,417	5,000
48820 - Merchandise Sales	853	740	800
49400 - Uniforms	-	-	-
Revenues Total	1,254,438	1,214,649	1,305,800
Expenses			
50000 - Salaries	188,703	192,607	224,720
50300 - Overtime	16	141	-
50600 - IMRF Expense	4,406	5,470	7,100
50640 - Social Security Tax	11,701	11,951	13,940
50660 - Medicare Tax	2,737	2,795	3,260
50800 - Life Insurance	51	34	-
53870 - Operating Supplies	128	323	400
56020 - Refunds	1,033	284	500
58160 - Membership Cards	843	895	500
55570 - Furnishings	-	157	600
Expenses Total	209,618	214,657	251,020
Excess Revenue(Expenses)	1,044,820	999,992	1,054,780

1004 - Wellness and Fitness

Revenues			
48500 - Personal Trainers	4,935	6,225	10,000
48540 - Adult Group Fitness Classes	310	350	600
49400 - Uniforms	-	-	-
Revenues Total	5,245	6,575	10,600
Expenses			
50000 - Salaries	94,319	110,524	118,270
50300 - Overtime	-	32	-
50600 - IMRF Expense	1,445	2,145	2,770
50640 - Social Security Tax	5,848	6,855	7,210
50660 - Medicare Tax	1,368	1,603	1,690
50800 - Life Insurance	31	(3)	-
51700 - Building Maintenance	5,010	-	-
51730 - Equipment Maintenance	7,173	11,024	12,200

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
52290 - Licenses	2,748	2,698	4,500
52320 - Training	305	-	500
52700 - Contract Labor	3,400	3,450	3,900
53600 - Non Capital Equipment	3,216	1,110	1,100
53870 - Operating Supplies	1,255	5,681	6,200
56020 - Refunds	-	-	250
55270 - Equipment Purchases	8,592	-	-
55450 - Miscellaneous Equipment	11,292	27,547	34,790
55480 - Fitness Area Equipment	3,213	3,478	4,500
Expenses Total	149,215	176,144	197,880
Excess Revenue(Expenses)	(143,970)	(169,569)	(187,280)

1006 - Youth Development (Day Care)

Expenses

50000 - Salaries	42,190	43,369	51,200
50640 - Social Security Tax	2,616	2,689	3,180
50660 - Medicare Tax	612	629	740
50800 - Life Insurance	51	34	-
53600 - Non Capital Equipment	-	221	250
53870 - Operating Supplies	455	555	450
Expenses Total	45,924	47,497	55,820
Excess Revenue(Expenses)	(45,924)	(47,497)	(55,820)

1008 - Aquatics

Revenues

48680 - Lifeguard Certification	2,516	1,885	2,190
48820 - Merchandise Sales	856	667	600
48840 - Event/Tournament Rentals	1,945	1,650	1,000
49400 - Uniforms	234	-	200
60990 - Transfer from Capital Improvement Fund	83,150	94,245	-
Revenues Total	88,701	98,447	3,990

Expenses

50000 - Salaries	233,588	216,073	268,060
50300 - Overtime	-	170	-
50600 - IMRF Expense	2,684	2,947	4,460
50640 - Social Security Tax	14,252	13,175	16,380
50660 - Medicare Tax	3,333	3,081	3,820
50720 - Uniforms	1,039	-	-
50740 - Medical Insurance	10,722	10,802	11,700
50760 - Dental Insurance	186	241	380
50780 - Vision Insurance	37	25	-
50800 - Life Insurance	31	21	-
51120 - Postage	110	-	-
51730 - Equipment Maintenance	85,621	30,569	19,700
52320 - Training	250	38	600

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
53330 - Rent	2,240	-	-
53390 - Travel	55	-	-
53600 - Non Capital Equipment	533	1,204	500
53820 - Software Renewal	825	820	850
53870 - Operating Supplies	2,925	2,362	750
54030 - Chemicals	33,051	30,032	35,200
56020 - Refunds	200	290	-
58320 - Certification Fees	1,015	1,611	1,500
58380 - Merchandise Cost	258	135	350
55240 - Building Improvements	-	36,000	66,860
55420 - Aquatics Area Equipment	331	62,455	24,970
Expenses Total	393,286	412,051	456,080
Excess Revenue(Expenses)	(304,585)	(313,604)	(452,090)

1009 - Learn to Swim

Revenues

46350 - Grant Income - Non Govt Operating	4,000	-	-
48660 - Swimming Lessons	35,186	39,414	40,000

Revenues Total

	39,186	39,414	40,000
--	---------------	---------------	---------------

Expenses

50000 - Salaries	14,746	17,082	17,250
50600 - IMRF Expense	21	280	-
50640 - Social Security Tax	914	1,059	1,060
50660 - Medicare Tax	214	248	240
53870 - Operating Supplies	-	14	500
56020 - Refunds	-	-	100
56260 - Grant Expenditures - Non Govt	699	-	-

Expenses Total

	16,594	18,683	19,150
--	---------------	---------------	---------------

Excess Revenue(Expenses)

	22,592	20,731	20,850
--	---------------	---------------	---------------

1010 - Youth Programming (Camps)

Revenues

46250 - Expenditure Reimbursement	56	-	-
48900 - Summer Camp	68,772	55,022	62,000

Revenues Total

	68,828	55,022	62,000
--	---------------	---------------	---------------

Expenses

50000 - Salaries	68,627	68,247	72,570
50600 - IMRF Expense	1,232	1,260	1,490
50640 - Social Security Tax	4,255	4,231	4,500
50660 - Medicare Tax	995	990	1,050
50720 - Uniforms	1,086	1,789	-
50800 - Life Insurance	-	-	-
53870 - Operating Supplies	1,584	1,575	2,000
56020 - Refunds	-	-	-

Expenses Total

	77,779	78,092	81,610
--	---------------	---------------	---------------

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Excess Revenue(Expenses)	(8,951)	(23,070)	(19,610)
1014 - Basketball			
Revenues			
48840 - Event/Tournament Rentals	6,023	7,471	6,000
49120 - Youth League	6,075	7,327	7,000
49140 - Adult League	5,775	7,400	7,400
49160 - Lessons/Training	800	265	2,000
49180 - Instructional Camps	170	-	-
Revenues Total	18,843	22,463	22,400
Expenses			
50000 - Salaries	3,439	2,673	8,830
50600 - IMRF Expense	21	-	-
50640 - Social Security Tax	213	166	540
50660 - Medicare Tax	50	39	130
50720 - Uniforms	14	3,507	4,080
53870 - Operating Supplies	361	355	1,000
56020 - Refunds	55	-	200
58360 - Tournament Expenses	3,692	95	-
58560 - Referee Fees	4,740	5,640	5,100
Expenses Total	12,585	12,475	19,880
Excess Revenue(Expenses)	6,258	9,988	2,520
1016 - Volleyball			
Revenues			
48840 - Event/Tournament Rentals	-	-	-
49160 - Lessons/Training	11,350	12,865	12,000
Revenues Total	11,350	12,865	12,000
Expenses			
50000 - Salaries	4,030	6,320	4,510
50600 - IMRF Expense	-	179	-
50640 - Social Security Tax	250	392	280
50660 - Medicare Tax	58	92	60
53870 - Operating Supplies	-	365	750
56020 - Refunds	25	265	150
Expenses Total	4,363	7,613	5,750
Excess Revenue(Expenses)	6,987	5,252	6,250
1017 - Football - Flag			
Revenues			
43300 - Concession Sales	-	-	200
44250 - Sponsorships	-	900	1,000
48360 - Sports Programming	-	2,500	4,840
Revenues Total	-	3,400	6,040

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Expenses			
50000 - Salaries	-	199	900
50640 - Social Security Tax	-	12	60
50660 - Medicare Tax	-	3	10
50720 - Uniforms	-	553	-
53870 - Operating Supplies	-	2,104	1,500
58560 - Referee Fees	-	720	1,680
Expenses Total	-	3,591	4,150
Excess Revenue(Expenses)	-	(191)	1,890

1018 - Football - Tackle

Revenues			
43300 - Concession Sales	4,236	2,493	4,000
44250 - Sponsorships	200	2,600	5,000
46250 - Expenditure Reimbursement	-	65	120
46300 - Fundraisers	13,257	8,430	10,000
48360 - Sports Programming	12,022	3,850	5,000
49060 - Gate Fees	4,636	2,423	3,500
Revenues Total	34,351	19,861	27,620

Expenses

50000 - Salaries	1,120	1,103	2,080
50640 - Social Security Tax	69	68	130
50660 - Medicare Tax	16	16	30
50720 - Uniforms	750	-	-
52700 - Contract Labor	1,015	649	1,300
53390 - Travel	-	-	150
53480 - Concessions Merchandise	1,181	962	1,200
53600 - Non Capital Equipment	1,752	108	200
53810 - Software - Purchased	150	-	-
53870 - Operating Supplies	9,187	10,749	7,500
56020 - Refunds	-	-	100
56230 - Fundraising	5,930	5,090	5,000
58360 - Tournament Expenses	-	150	150
58560 - Referee Fees	1,800	1,200	2,400
55270 - Equipment Purchases	8,540	-	4,000
Expenses Total	31,510	20,095	24,240
Excess Revenue(Expenses)	2,841	(234)	3,380

1019 - Tennis / Pickleball

Revenues			
48360 - Sports Programming	2,569	(45)	1,500
49160 - Lessons/Training	255	2,095	250
49180 - Instructional Camps	1,275	60	2,000
49340 - Tournaments	-	1,968	2,000
Revenues Total	4,099	4,078	5,750

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Expenses			
50000 - Salaries	-	-	960
50640 - Social Security Tax	-	-	60
50660 - Medicare Tax	-	-	20
52700 - Contract Labor	1,376	768	1,500
53870 - Operating Supplies	518	509	600
56020 - Refunds	345	-	250
58360 - Tournament Expenses	899	2,080	1,300
Expenses Total	3,138	3,357	4,690
Excess Revenue(Expenses)	961	721	1,060

1020 - Food, Beverage & Birthday Parties

Revenues			
46150 - Donations - Unrestricted	330	-	-
48880 - Private Rentals	10,860	7,002	10,000
49250 - Birthday Parties	49,899	38,819	50,000
49440 - Food - Concession Stand	64,424	61,498	55,000
49460 - Beverage - Concession Stand	26,911	26,652	25,000
49600 - Facility Rental	650	520	-
Revenues Total	153,074	134,491	140,000

Expenses

50000 - Salaries	64,508	71,438	74,370
50600 - IMRF Expense	2,790	1,813	3,390
50640 - Social Security Tax	4,000	4,429	4,610
50660 - Medicare Tax	935	1,036	1,080
51730 - Equipment Maintenance	-	-	400
52290 - Licenses	170	55	60
53600 - Non Capital Equipment	88	499	350
53870 - Operating Supplies	3,839	4,012	4,000
58660 - Beverage Costs	16,652	15,542	16,500
58680 - Food Costs	44,476	45,155	44,000
55270 - Equipment Purchases	5,395	2,818	-
55570 - Furnishings	-	-	200
Expenses Total	142,853	146,797	148,960
Excess Revenue(Expenses)	10,221	(12,306)	(8,960)

1024 - Marketing

Revenues			
48820 - Merchandise Sales	4,760	6,312	6,000
48840 - Event/Tournament Rentals	2,728	4,613	5,000
49060 - Gate Fees	-	-	-
49100 - Sponsorship	20,520	22,050	25,400
Revenues Total	28,008	32,975	36,400

Expenses

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
51200 - Advertising	10,443	11,314	20,000
51380 - Marketing	5,604	5,925	7,500
53780 - Subscriptions	3,620	3,918	4,000
53870 - Operating Supplies	76	145	100
56200 - Donations - Other	310	485	-
58360 - Tournament Expenses	9,870	6,665	7,000
58380 - Merchandise Cost	4,142	5,486	5,000
Expenses Total	34,065	33,938	43,600
Excess Revenue(Expenses)	(6,057)	(963)	(7,200)

1030 - Facility Expense

Revenues

60990 - Transfer from Capital Improvement Fund	-	54,171	130,000
--	---	--------	---------

Revenues Total

	-	54,171	130,000
--	---	---------------	----------------

Expenses

50000 - Salaries	67,217	73,665	92,920
50600 - IMRF Expense	2,512	3,319	3,950
50640 - Social Security Tax	4,167	4,567	5,770
50660 - Medicare Tax	975	1,068	1,350
51200 - Advertising	-	1,500	-
51290 - Janitorial Service	550	-	-
51470 - Pest Control	1,560	1,975	2,250
51650 - Utilities	328,361	258,833	300,000
51700 - Building Maintenance	53,048	100,534	247,750
51730 - Equipment Maintenance	42,328	22,268	31,000
51910 - Parking Lot Maintenance	-	-	-
53600 - Non Capital Equipment	243	1,529	1,000
53610 - Computer & Related Equipment	891	-	-
53870 - Operating Supplies	95	780	1,000
54210 - Janitorial Supplies	16,051	6,462	10,000
55150 - Parking Lot Improvements	-	13,692	-
55240 - Building Improvements	-	-	-

Expenses Total

	517,998	490,192	696,990
--	----------------	----------------	----------------

Excess Revenue(Expenses)

	(517,998)	(436,021)	(566,990)
--	------------------	------------------	------------------

1034 - Management

Expenses

50000 - Salaries	428,596	428,380	457,290
50100 - Hazard Pay	1,800	-	-
50300 - Overtime	8	-	-
50600 - IMRF Expense	24,926	25,468	29,710
50640 - Social Security Tax	24,860	24,708	26,270
50660 - Medicare Tax	5,814	5,779	6,120
50740 - Medical Insurance	84,662	80,523	93,120
50760 - Dental Insurance	1,461	1,782	2,900
50780 - Vision Insurance	277	169	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50800 - Life Insurance	202	161	-
51180 - Telecommunications	65	-	-
Expenses Total	572,671	566,970	615,410
Excess Revenue(Expenses)	(572,671)	(566,970)	(615,410)

2000 - Road & Bridge Operating

Revenues

40150 - Property Taxes	189,472	202,467	175,000
42200 - Housing Pilot Tax	717	-	750
45150 - Interest Income - Operating	4,021	2,158	1,800
45200 - Interest Income - Property Tax	493	-	110
Revenues Total	194,703	204,625	177,660

Expenses

52610 - Audit	570	630	570
55160 - Street Overlay	-	258,654	200,000
Expenses Total	570	259,284	200,570
Excess Revenue(Expenses)	194,133	(54,659)	(22,910)

2105 - 5th TIF District

Revenues

40150 - Property Taxes	222,878	265,193	222,000
45050 - Interest Income - Investments	-	5,892	5,080
45150 - Interest Income - Operating	4,912	5,693	6,840
45200 - Interest Income - Property Tax	705	719	-
60290 - Transfer from TIF XX	319,500	-	-
Revenues Total	547,995	277,497	233,920

Expenses

52430 - Administration Costs	6,346	5,079	6,300
52580 - Attorneys	1,291	1,002	1,300
56180 - Developer Payments - RE Tax	239,164	185,635	216,900
Expenses Total	246,801	191,716	224,500
Excess Revenue(Expenses)	301,194	85,781	9,420

2108 - 8th TIF District

Revenues

40150 - Property Taxes	176,428	209,128	176,000
45050 - Interest Income - Investments	36,335	32,515	36,500
45150 - Interest Income - Operating	3,616	3,958	4,370
45200 - Interest Income - Property Tax	558	567	-
Revenues Total	216,937	246,168	216,870

Expenses

52000 - Street Maintenance	2,413	-	-
52430 - Administration Costs	6,362	5,145	4,000
52580 - Attorneys	1,291	1,002	1,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
56180 - Developer Payments - RE Tax	13,209	138,615	126,000
62100 - Transfer to Mayor's Chief of Staff	3,460	3,189	3,700
Expenses Total	26,735	147,951	134,700
Excess Revenue(Expenses)	190,202	98,217	82,170

2110 - Marion Heights TIF I

Revenues			
40150 - Property Taxes	860,851	973,212	860,000
45150 - Interest Income - Operating	4,389	3,533	2,000
45200 - Interest Income - Property Tax	2,724	2,637	-
60370 - Transfer from MHII TIF	700,000	750,000	-
60970 - Transfer from Economic Incentive Fund	-	-	328,110
Revenues Total	1,567,964	1,729,382	1,190,110

Expenses			
52430 - Administration Costs	20,713	15,974	20,000
52580 - Attorneys	4,647	3,608	5,000
56160 - Developer Payments - Sales Tax	640,809	672,501	640,000
56180 - Developer Payments - RE Tax	594,000	410,663	360,000
54530 - Debt Redemption - Principal	13,500	-	-
62620 - Transfer to North Commercial TIF	-	60,000	-
62730 - Transfer to Debt Service Fund	317,160	303,550	165,110
Expenses Total	1,590,829	1,466,296	1,190,110
Excess Revenue(Expenses)	(22,865)	263,086	-

2111 - Marion Heights TIF II

Revenues			
40150 - Property Taxes	557,498	601,359	550,000
45050 - Interest Income - Investments	144,592	39,257	-
45150 - Interest Income - Operating	3,412	1,162	2,000
45200 - Interest Income - Property Tax	1,764	1,642	-
60010 - Transfer from General Fund	80,824	72,995	82,300
60970 - Transfer from Economic Incentive Fund	-	-	748,310
Revenues Total	788,090	716,415	1,382,610

Expenses			
51200 - Advertising	30	-	-
52430 - Administration Costs	27,245	21,255	21,000
52580 - Attorneys	6,455	5,011	5,000
56160 - Developer Payments - Sales Tax	-	-	-
56180 - Developer Payments - RE Tax	303,593	268,041	270,000
54530 - Debt Redemption - Principal	694,682	618,182	620,000
62100 - Transfer to Mayor's Chief of Staff	9,826	19,517	-
62490 - Transfer to MHI TIF	700,000	750,000	-
62730 - Transfer to Debt Service Fund	710,310	722,580	466,610
62890 - Transfer to TIF XX	319,500	-	-
Expenses Total	2,771,641	2,404,586	1,382,610

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Excess Revenue(Expenses)	(1,983,551)	(1,688,171)	-
2112 - Skyline TIF			
Revenues			
40150 - Property Taxes	7,856	19,862	19,800
45150 - Interest Income - Operating	860	764	750
45200 - Interest Income - Property Tax	25	54	-
Revenues Total	8,741	20,680	20,550
Expenses			
52430 - Administration Costs	4,655	3,841	2,800
52580 - Attorneys	904	702	950
Expenses Total	5,559	4,543	3,750
Excess Revenue(Expenses)	3,182	16,137	16,800
2113 - Hub TIF			
Revenues			
40150 - Property Taxes	717,973	953,089	972,000
45110 - Principal Income - Loans	20,000	-	-
45150 - Interest Income - Operating	13,731	6,648	5,880
45200 - Interest Income - Property Tax	2,270	2,582	-
Revenues Total	753,974	962,319	977,880
Expenses			
51700 - Building Maintenance	-	24,600	-
52120 - Tower Sq Maint/Improvements	-	98,400	-
52430 - Administration Costs	31,383	23,659	25,000
52580 - Attorneys	6,455	5,011	6,500
56150 - Developer Grants	212,194	480,795	250,000
56160 - Developer Payments - Sales Tax	5,882	-	-
56180 - Developer Payments - RE Tax	248,134	195,149	255,000
56190 - Loans to Developers	125,000	-	-
52750 - Engineering-Construction	-	22,500	-
54530 - Debt Redemption - Principal	-	-	126,020
54560 - Debt Redemption - Interest	-	-	29,300
55160 - Street Overlay	115,953	-	-
55180 - Construction	-	23,950	715,000
Expenses Total	745,001	874,064	1,406,820
Excess Revenue(Expenses)	8,973	88,255	(428,940)
2114 - Route 13 TIF			
Revenues			
40150 - Property Taxes	134,019	102,105	130,000
45050 - Interest Income - Investments	-	2,011	1,700
45150 - Interest Income - Operating	4,693	4,071	4,200
45200 - Interest Income - Property Tax	424	530	-
Revenues Total	139,136	108,717	135,900

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Expenses			
52430 - Administration Costs	7,522	5,568	5,800
52580 - Attorneys	1,414	1,074	1,300
52790 - Professional Fees - Other	-	40,861	-
56180 - Developer Payments - RE Tax	27,409	-	38,000
Expenses Total	36,345	47,503	45,100
Excess Revenue(Expenses)	102,791	61,214	90,800

2115 - Hillview Way TIF

Revenues			
40150 - Property Taxes	300,643	372,093	372,000
45050 - Interest Income - Investments	-	8,697	7,500
45150 - Interest Income - Operating	13,079	7,344	8,700
45200 - Interest Income - Property Tax	951	1,008	-
Revenues Total	314,673	389,142	388,200

Expenses

52430 - Administration Costs	8,518	6,911	7,700
52580 - Attorneys	1,859	1,443	2,000
56180 - Developer Payments - RE Tax	177,442	72,252	184,000
62100 - Transfer to Mayor's Chief of Staff	-	1,780	24,500
Expenses Total	187,819	82,386	218,200
Excess Revenue(Expenses)	126,854	306,756	170,000

2116 - Meadowland Pkwy TIF

Revenues			
40150 - Property Taxes	78,491	95,206	95,200
45150 - Interest Income - Operating	1,717	2,025	2,060
45200 - Interest Income - Property Tax	248	258	-
Revenues Total	80,456	97,489	97,260

Expenses

52430 - Administration Costs	6,219	4,890	5,100
52580 - Attorneys	1,231	956	1,300
56180 - Developer Payments - RE Tax	48,944	59,887	60,000
62100 - Transfer to Mayor's Chief of Staff	137	843	980
Expenses Total	56,531	66,576	67,380
Excess Revenue(Expenses)	23,925	30,913	29,880

2117 - North Commercial TIF

Revenues			
40150 - Property Taxes	262,581	301,103	173,000
45150 - Interest Income - Operating	3,028	1,329	780
45200 - Interest Income - Property Tax	831	848	-
60200 - Transfer from MHI TIF	-	60,000	-
60970 - Transfer from Economic Incentive Fund	670,521	-	600,000
Revenues Total	936,961	363,280	773,780

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
Expenses			
51120 - Postage	1,463	13	-
51200 - Advertising	-	1,463	-
51720 - Grounds Maintenance	21,005	4,342	-
52430 - Administration Costs	17,168	13,187	9,000
52580 - Attorneys	10,781	6,133	2,000
55190 - Non Capital Construction	-	75,164	-
56160 - Developer Payments - Sales Tax	730,664	38,404	600,000
56180 - Developer Payments - RE Tax	157,472	-	160,000
62290 - Transfer to Pavilion	-	98,225	28,000
Expenses Total	938,553	236,931	799,000
Excess Revenue(Expenses)	(1,592)	126,349	(25,220)

2118 - Little Tractor TIF

Revenues			
40150 - Property Taxes	35,631	42,250	42,500
45150 - Interest Income - Operating	1,290	1,247	1,300
45200 - Interest Income - Property Tax	113	114	-
Revenues Total	37,034	43,611	43,800

Expenses

51200 - Advertising	30	-	-
52430 - Administration Costs	5,808	4,713	4,950
52580 - Attorneys	1,188	922	1,250
56180 - Developer Payments - RE Tax	18,358	21,480	21,480
Expenses Total	25,384	27,115	27,680
Excess Revenue(Expenses)	11,650	16,496	16,120

2119 - Highland Street TIF

Revenues			
40150 - Property Taxes	34,876	51,342	51,250
45150 - Interest Income - Operating	1,841	1,795	1,850
45200 - Interest Income - Property Tax	110	139	-
Revenues Total	36,827	53,276	53,100

Expenses

52430 - Administration Costs	5,721	4,651	5,000
52580 - Attorneys	1,171	909	1,250
56180 - Developer Payments - RE Tax	9,187	12,377	30,000
Expenses Total	16,079	17,937	36,250
Excess Revenue(Expenses)	20,748	35,339	16,850

2120 - Residential TIF

Revenues			
40150 - Property Taxes	1,763,136	2,203,166	2,230,000
45050 - Interest Income - Investments	-	19,855	17,000
45150 - Interest Income - Operating	22,600	22,352	25,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
45200 - Interest Income - Property Tax	5,573	5,969	-
Revenues Total	1,791,309	2,251,342	2,272,000
Expenses			
51720 - Grounds Maintenance	39,115	-	-
52000 - Street Maintenance	13,878	14,842	-
52020 - Sidewalk Maintenance	51,515	32,250	1,500,000
52040 - Alley Maintenance	-	-	25,000
52430 - Administration Costs	29,214	24,657	32,000
52580 - Attorneys	6,286	4,544	6,250
53630 - Office Supplies	238	-	-
53820 - Software Renewal	7,750	-	-
56150 - Developer Grants	262,268	262,327	500,000
56180 - Developer Payments - RE Tax	222,303	338,680	100,000
55160 - Street Overlay	-	395,260	200,000
55180 - Construction	-	-	-
55240 - Building Improvements	-	272,067	-
55270 - Equipment Purchases	-	12,086	-
62890 - Transfer to TIF XX	-	125,000	-
Expenses Total	632,567	1,481,713	2,363,250
Excess Revenue(Expenses)	1,158,742	769,629	(91,250)

2121 - Residential II TIF

Revenues			
40150 - Property Taxes	597,585	1,710,283	1,725,000
45050 - Interest Income - Investments	-	2,622	2,250
45150 - Interest Income - Operating	11,685	11,983	7,500
45200 - Interest Income - Property Tax	1,894	4,634	-
Revenues Total	611,164	1,729,522	1,734,750

Expenses			
52020 - Sidewalk Maintenance	-	10,539	250,000
52040 - Alley Maintenance	-	-	25,000
52430 - Administration Costs	18,752	15,313	16,500
52580 - Attorneys	3,805	3,018	4,500
56150 - Developer Grants	390,803	240,025	500,000
56180 - Developer Payments - RE Tax	214,431	10,372	150,000
55180 - Construction	-	-	515,000
62100 - Transfer to Mayor's Chief of Staff	46,130	39,509	45,500
Expenses Total	673,921	318,776	1,506,500
Excess Revenue(Expenses)	(62,757)	1,410,746	228,250

2122 - TIF XX

Revenues			
40150 - Property Taxes	-	784,486	788,000
45150 - Interest Income - Operating	(1,182)	3,462	5,000
45200 - Interest Income - Property Tax	-	2,126	-

**City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027**

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
60270 - Transfer from Residential TIF I	-	125,000	-
60370 - Transfer from MHII TIF	319,500	-	-
Revenues Total	318,318	915,074	793,000
Expenses			
51200 - Advertising	1,551	-	-
52430 - Administration Costs	36,451	4,591	4,500
52580 - Attorneys	15,250	750	1,500
56150 - Developer Grants	-	5,000	300,000
56180 - Developer Payments - RE Tax	-	85,000	50,000
52740 - Engineering-Design	16,793	-	-
62520 - Transfer to Pepsi TIF	319,500	-	-
Expenses Total	389,545	95,341	356,000
Excess Revenue(Expenses)	(71,227)	819,733	437,000

2123 - Marion East TIF District

Revenues			
40150 - Property Taxes	-	-	1,000
45150 - Interest Income - Operating	-	(119)	100
Revenues Total	-	(119)	1,100
Expenses			
52430 - Administration Costs	-	5,500	25,000
52580 - Attorneys	-	5,500	10,000
52740 - Engineering-Design	-	900	-
Expenses Total	-	11,900	35,000
Excess Revenue(Expenses)	-	(12,019)	(33,900)

2200 - Motor Fuel Tax

Revenues			
42155 - Federal Grant Income - Capital	14,635	-	-
42300 - Motor Fuel Tax Allotments	378,914	369,554	380,000
42320 - MFT Renewal Fund Allotment	382,610	402,273	351,800
42500 - State Grant Income - Operating	90,000	-	-
45150 - Interest Income - Operating	13,240	10,501	4,000
60850 - Transfer from General Projects Fund	21,670	-	-
Revenues Total	901,069	782,328	735,800
Expenses			
52750 - Engineering-Construction	13,371	-	-
52755 - Engineering - Constr. Fed/State	3,230	-	-
55160 - Street Overlay	896,006	1,175,000	735,000
Expenses Total	912,607	1,175,000	735,000
Excess Revenue(Expenses)	(11,538)	(392,672)	800

2300 - Gas Tax

Revenues			
-----------------	--	--	--

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
40400 - Gas Tax Proceeds	769,107	608,339	785,100
45150 - Interest Income - Operating	12,616	14,015	5,000
46400 - Insurance Proceeds	3,832	-	-
Revenues Total	785,555	622,354	790,100
Expenses			
52000 - Street Maintenance	18,210	-	12,500
52020 - Sidewalk Maintenance	15,812	-	-
52610 - Audit	690	750	750
52730 - Engineering-Operating	-	6,336	-
52725 - Engineering - Overlay	68,640	16,320	60,000
52745 - Engineering - Design Fed/State	-	43,960	-
55160 - Street Overlay	621,876	396,640	700,000
55180 - Construction	-	8,850	100,000
55270 - Equipment Purchases	-	-	11,700
62810 - Transfer to Project Fund	149,888	124,606	195,100
Expenses Total	875,116	597,462	1,080,050
Excess Revenue(Expenses)	(89,561)	24,892	(289,950)

2501 - DUI

Revenues			
42100 - DUI Income	8,897	5,195	5,000
42120 - E-Citation Income	204	-	-
45150 - Interest Income - Operating	2,029	1,712	1,500
Revenues Total	11,130	6,907	6,500
Excess Revenue(Expenses)	11,130	6,907	6,500

2502 - Drug Enforcement

Revenues			
42050 - Drug Enforcement Income	46,482	50,584	50,000
42070 - Seized Property Income	4,742	-	2,000
44470 - K-9 Unit Donations	500	-	-
45150 - Interest Income - Operating	2,353	3,652	3,000
Revenues Total	54,077	54,236	55,000
Expenses			
53600 - Non Capital Equipment	144	-	-
56380 - Investigations	-	2,000	-
55330 - Vehicle Purchases	-	42,541	45,000
Expenses Total	144	44,541	45,000
Excess Revenue(Expenses)	53,933	9,695	10,000

2503 - Vehicle

Revenues			
42750 - Vehicle Income	55	60	60
45150 - Interest Income - Operating	281	117	200
Revenues Total	336	177	260

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Expenses			
62090 - Transfer to Police Dept	4,000	-	-
Expenses Total	4,000	-	-
Excess Revenue(Expenses)	(3,664)	177	260
2504 - E-Citation			
Revenues			
42120 - E-Citation Income	1,562	1,673	1,500
45150 - Interest Income - Operating	260	237	200
Revenues Total	1,822	1,910	1,700
Excess Revenue(Expenses)	1,822	1,910	1,700
2505 - Cannabis Use Tax			
Revenues			
40520 - Local Share of Cannabis Use Tax	26,486	23,007	23,000
45150 - Interest Income - Operating	3,727	3,430	3,000
Revenues Total	30,213	26,437	26,000
Expenses			
53600 - Non Capital Equipment	4,950	563	-
Expenses Total	4,950	563	-
Excess Revenue(Expenses)	25,263	25,874	26,000
2506 - State Farm Grant			
Revenues			
45150 - Interest Income - Operating	1,097	1,183	250
46100 - Donations - Restricted	4,500	-	3,000
46350 - Grant Income - Non Govt Operating	20,000	-	20,000
Revenues Total	25,597	1,183	23,250
Expenses			
53870 - Operating Supplies	-	-	500
56520 - Programs	-	40,666	34,000
Expenses Total	-	40,666	34,500
Excess Revenue(Expenses)	25,597	(39,483)	(11,250)
2507 - Opioid Settlement			
Revenues			
42050 - Drug Enforcement Income	111,126	49,043	15,000
45150 - Interest Income - Operating	5,794	5,781	4,000
Revenues Total	116,920	54,824	19,000
Excess Revenue(Expenses)	116,920	54,824	19,000
2600 - Star Bond District			
Revenues			
40250 - Home Rule Sales Tax	757,688	986,493	850,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
40300 - Municipal Sales Tax	498,965	644,950	620,000
40350 - Amusement Tax	-	40,550	65,000
42575 - Intergovernmental Revenue	1,422,420	1,737,611	1,520,000
45150 - Interest Income - Operating	15,527	2,993	-
48300 - Admin Fees	364,114	201,034	420,000
Revenues Total	3,058,714	3,613,631	3,475,000
Expenses			
52450 - Illinois Tax Collection Fee	57,642	71,477	61,200
53030 - Bank Fees	4	-	-
62730 - Transfer to Debt Service Fund	2,599,689	1,927,714	2,928,800
62880 - Transfer To Star Bond Admin	364,114	213,307	420,000
Expenses Total	3,021,449	2,212,498	3,410,000
Excess Revenue(Expenses)	37,265	1,401,133	65,000

2601 - Star Bond Admin

Revenues			
45150 - Interest Income - Operating	2,899	10,024	15,000
60020 - Transfer from Star Bond District	364,114	213,307	420,000
Revenues Total	367,013	223,331	435,000
Expenses			
51200 - Advertising	-	563	500
52430 - Administration Costs	9,972	34,675	25,000
52580 - Attorneys	1,968	13,778	15,000
52740 - Engineering-Design	4,099	2,990	-
62080 - Transfer to Public Affairs	-	-	-
62100 - Transfer to Mayor's Chief of Staff	27,968	36,458	35,800
Expenses Total	44,007	88,464	76,300
Excess Revenue(Expenses)	323,006	134,867	358,700

3007 - 2014 Bond Issue

Revenues			
45000 - Interest Income - Debt Service	7,182	10,163	3,000
60150 - Transfer from Hub Center	4,230	5,105	2,770
60200 - Transfer from MHI TIF	151,740	184,050	103,670
60370 - Transfer from MHII TIF	497,460	603,430	340,130
Revenues Total	660,612	802,748	449,570
Expenses			
52430 - Administration Costs	475	435	480
53100 - Electronic Fees	4	2	-
54530 - Debt Redemption - Principal	335,000	815,000	850,000
54560 - Debt Redemption - Interest	73,300	33,300	17,000
Expenses Total	408,779	848,737	867,480
Excess Revenue(Expenses)	251,833	(45,989)	(417,910)

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
3009 - 2019 Refunding			
Revenues			
45000 - Interest Income - Debt Service	(8)	(162)	-
60010 - Transfer from General Fund	55,700	55,700	-
60200 - Transfer from MHI TIF	61,170	61,170	-
Revenues Total	116,862	116,708	-
Expenses			
54530 - Debt Redemption - Principal	111,540	114,754	-
54560 - Debt Redemption - Interest	4,799	1,630	-
Expenses Total	116,339	116,384	-
Excess Revenue(Expenses)	523	324	-
3010 - Refunding Bond Series 2020			
Revenues			
45000 - Interest Income - Debt Service	20,255	8,843	9,800
60010 - Transfer from General Fund	169,410	94,960	106,100
60150 - Transfer from Hub Center	715,890	401,530	452,700
60200 - Transfer from MHI TIF	104,250	58,330	61,440
60370 - Transfer from MHII TIF	212,850	119,150	126,480
Revenues Total	1,222,655	682,813	756,520
Expenses			
52430 - Administration Costs	475	475	480
53100 - Electronic Fees	4	2	-
54530 - Debt Redemption - Principal	1,535,000	670,000	675,000
54560 - Debt Redemption - Interest	94,463	43,394	76,800
Expenses Total	1,629,942	713,871	752,280
Excess Revenue(Expenses)	(407,287)	(31,058)	4,240
3012 - New City Hall Loan			
Revenues			
45000 - Interest Income - Debt Service	16,889	22,036	25,000
60850 - Transfer from General Projects Fund	223,080	204,490	223,080
Revenues Total	239,969	226,526	248,080
Excess Revenue(Expenses)	239,969	226,526	248,080
3013 - Sports Complex Loan			
Revenues			
40450 - Hotel Occupation Tax	413,357	711,870	297,700
42575 - Intergovernmental Revenue	1,280,000	640,000	640,000
45000 - Interest Income - Debt Service	19,240	38,476	25,000
60850 - Transfer from General Projects Fund	625,000	1,145,837	1,250,000
Revenues Total	2,337,597	2,536,183	2,212,700
Expenses			
54530 - Debt Redemption - Principal	-	110,080	595,900

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
54560 - Debt Redemption - Interest	924,031	1,335,047	1,616,800
62160 - Transfer to Sports Complex Capital Replacement	-	1,680,237	-
Expenses Total	924,031	3,125,364	2,212,700
Excess Revenue(Expenses)	1,413,566	(589,181)	-

3014 - Star Bond Pledged Revenues

Revenues			
60020 - Transfer from Star Bond District	2,599,689	1,927,714	2,928,800
Revenues Total	2,599,689	1,927,714	2,928,800

Expenses

54590 - Star Bond Trustee (Transfer)	2,599,689	1,927,714	2,928,800
Expenses Total	2,599,689	1,927,714	2,928,800
Excess Revenue(Expenses)	-	-	-

4000 - Water Dept (Revenue)

Revenues			
41900 - Excavation Permits	10,600	7,800	10,000
43000 - Billings - Usage	3,692,031	3,160,567	3,860,000
43050 - Billings - Debt Service	543,054	454,076	577,500
43150 - Billings - Capital Improvement	30,822	25,742	31,200
43200 - Billings - Other	46	955	-
43210 - Billings - Refuge Construction	4,768,269	1,148,630	4,543,350
43250 - Cash - short/over	3	5	-
43350 - Interest Paid On Deposits	(33,030)	(34,393)	(35,000)
43400 - New Service	41,900	26,400	32,000
43450 - Overtime Reimbursement	90	-	-
44000 - Penalties	41,089	31,241	37,000
44050 - Processing Fees	277	-	-
44060 - P-Card Rebate	1,276	-	1,280
44200 - Sale of Supplies	4,001	1,163	1,200
44240 - Sale of Scrap	481	1,130	1,200
45000 - Interest Income - Debt Service	7,893	5,954	7,000
45050 - Interest Income - Investments	156,273	152,335	170,000
45070 - Interest Income - Bond Issue	4,844	1,142	-
45150 - Interest Income - Operating	44,645	22,141	25,000
46200 - Embezzlement Recovery	3,000	2,500	3,000
46230 - Workers Comp Reimbursement	505	-	-
46250 - Expenditure Reimbursement	49	-	-
46400 - Insurance Proceeds	4,661	-	-
46450 - Miscellaneous Income	4,217	-	-
46500 - Sale of Assets	-	500	-
47050 - Proceeds from Long-Term Debt	-	-	-
Revenues Total	9,326,996	5,007,888	9,264,730
Excess Revenue(Expenses)	9,326,996	5,007,888	9,264,730

4001 - Water Plant & Outside

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
Expenses	Actual	Estimated	Budget
50000 - Salaries	704,306	726,796	870,970
50200 - Council Salaries	10,000	10,000	10,000
50300 - Overtime	69,792	62,005	63,130
50600 - IMRF Expense	46,594	48,131	60,990
50640 - Social Security Tax	46,911	48,213	54,900
50660 - Medicare Tax	10,971	11,276	13,090
50700 - Auto Allowance	-	69	-
50720 - Uniforms	5,159	7,408	8,630
50730 - Health Savings (HSA) Expense	-	1,400	4,200
50740 - Medical Insurance	151,247	150,073	224,080
50760 - Dental Insurance	3,681	4,124	7,280
50780 - Vision Insurance	734	594	-
50800 - Life Insurance	557	397	-
50820 - Workmen's Comp Insurance	18,048	24,826	25,000
51060 - Internet Access	-	-	-
51180 - Telecommunications	11,690	13,127	15,000
51320 - Leases - Operating	2,120	(231)	250
51350 - Liability & Property Insurance	42,928	41,879	42,000
51470 - Pest Control	540	540	540
51500 - Power Purchased	112,713	116,919	120,000
51530 - Water Purchased	1,685,603	1,577,449	1,811,250
51700 - Building Maintenance	928	3,232	2,800
51720 - Grounds Maintenance	2,087	160	700
51730 - Equipment Maintenance	19,635	8,751	12,000
51820 - Mains Maintenance	80,173	78,976	94,000
51940 - Permits	500	500	500
51970 - Service Maintenance	21,971	12,098	28,000
51980 - Service Maintenance - Lead Svc Line	16,175	2,050	2,050
52000 - Street Maintenance	4,135	-	-
52090 - Tower & Tank Maintenance	8,091	12,053	13,000
52150 - Vehicle Maintenance	11,542	8,833	10,000
52290 - Licenses	65	-	-
52320 - Training	-	190	1,000
52430 - Administration Costs	475	475	500
52610 - Audit	7,000	11,285	11,290
52670 - Consultants	-	3,200	-
52730 - Engineering-Operating	2,048	-	5,000
53100 - Electronic Fees	4	2	-
53210 - JULIE	4,279	4,637	5,800
53360 - Tests & Analysis	14,890	13,959	15,000
53510 - Fuel/Oil - Vehicles	24,736	24,858	28,000
53600 - Non Capital Equipment	4,099	1,664	9,000
53610 - Computer & Related Equipment	1,300	-	5,500
53630 - Office Supplies	138	711	500
53690 - Safety	2,587	16,383	5,000
53750 - Small Tools	4,971	5,397	5,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
53810 - Software - Purchased	-	6,999	-
53820 - Software Renewal	8,483	8,483	7,000
53870 - Operating Supplies	3,706	3,904	4,500
54000 - Bulk Oil - Allocated	2,539	242	2,000
54060 - Cold Mix	-	-	-
54120 - Hydrants	982	11,971	18,000
54180 - Brass Supplies	70,259	29,068	50,000
55060 - Meters	17,926	155,109	34,700
56700 - Workmen's Comp Related Expense	120	235	-
56720 - Liability Cash Expense	6,286	-	5,000
52740 - Engineering-Design	22,285	30,600	25,000
52750 - Engineering-Construction	294,559	189,313	100,000
54530 - Debt Redemption - Principal	429,348	418,042	450,080
54560 - Debt Redemption - Interest	99,954	74,838	67,740
55180 - Construction	4,681,923	728,825	4,293,350
55240 - Building Improvements	-	-	-
55270 - Equipment Purchases	40,883	-	133,200
55330 - Vehicle Purchases	57,214	84,167	50,000
62070 - Transfer to EMA Department	75,000	50,000	60,000
Expenses Total	8,966,890	4,846,205	8,886,520
Excess Revenue(Expenses)	(8,966,890)	(4,846,205)	(8,886,520)

4002 - Water Office

Revenues

60650 - Transfer from Sewer Dept	284,103	278,196	341,150
Revenues Total	284,103	278,196	341,150

Expenses

50000 - Salaries	286,163	311,198	338,400
50300 - Overtime	2,981	415	1,500
50600 - IMRF Expense	16,569	18,643	21,890
50640 - Social Security Tax	16,453	18,096	19,240
50660 - Medicare Tax	3,848	4,232	4,510
50730 - Health Savings (HSA) Expense	-	2,100	4,200
50740 - Medical Insurance	65,895	55,671	78,760
50760 - Dental Insurance	2,891	3,226	5,290
50780 - Vision Insurance	436	293	-
50800 - Life Insurance	336	206	-
50820 - Workmen's Comp Insurance	411	564	600
51030 - Hosting	19,296	21,522	23,000
51060 - Internet Access	-	-	-
51120 - Postage	3,576	1,720	2,000
51180 - Telecommunications	13,960	12,888	14,000
51320 - Leases - Operating	1,590	3,776	3,300
51350 - Liability & Property Insurance	-	5,331	6,000
51620 - Trash Disposal	600	1,300	1,500
51700 - Building Maintenance	-	-	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
51970 - Service Maintenance	-	-	1,100
52320 - Training	-	-	3,000
52720 - Outsourcing Services	70,336	77,225	79,000
53030 - Bank Fees	405	500	650
53090 - Credit Card Fees	3,421	2,544	3,700
53600 - Non Capital Equipment	-	208	6,300
53610 - Computer & Related Equipment	7,558	-	4,500
53630 - Office Supplies	6,295	3,197	4,000
53820 - Software Renewal	16,633	16,633	17,500
53870 - Operating Supplies	-	1,021	500
58900 - Uniforms	-	-	1,300
55270 - Equipment Purchases	-	-	7,700
62050 - Transfer to IT Dept	28,553	29,167	28,860
Expenses Total	568,206	591,676	682,300
Excess Revenue(Expenses)	(284,103)	(313,480)	(341,150)

4100 - Sewer Dept (Revenue)

Revenues

41900 - Excavation Permits	10,750	7,950	10,000
42155 - Federal Grant Income - Capital	-	-	-
43000 - Billings - Usage	2,857,395	2,443,791	3,119,900
43050 - Billings - Debt Service	1,216,867	1,015,719	1,234,000
43200 - Billings - Other	140,979	106,806	100,000
43210 - Billings - Refuge Construction	1,566,856	2,445,334	1,826,820
43250 - Cash - short/over	3	5	-
44000 - Penalties	39,821	31,415	36,000
44050 - Processing Fees	277	-	-
44060 - P-Card Rebate	3,683	-	3,800
44150 - Rental Charges	20,000	5,000	-
44240 - Sale of Scrap	1,997	-	1,000
45000 - Interest Income - Debt Service	36,926	43,498	40,000
45050 - Interest Income - Investments	6,244	198	200
45070 - Interest Income - Bond Issue	1,417	-	-
45150 - Interest Income - Operating	8,372	15,346	12,000
46200 - Embezzlement Recovery	3,000	2,500	3,000
46450 - Miscellaneous Income	6,325	-	-
47050 - Proceeds from Long-Term Debt	3,432,350	514,355	3,336,870
Revenues Total	9,353,262	6,631,917	9,723,590
Excess Revenue(Expenses)	9,353,262	6,631,917	9,723,590

4101 - Sewer Plant & Outside

Expenses

50000 - Salaries	771,682	769,590	851,520
50200 - Council Salaries	10,000	10,000	10,000
50300 - Overtime	78,164	80,168	76,130
50600 - IMRF Expense	45,394	46,213	55,250
50640 - Social Security Tax	47,602	48,613	51,910

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
50660 - Medicare Tax	11,132	11,369	12,390
50700 - Auto Allowance	-	159	-
50720 - Uniforms	6,203	8,037	7,930
50730 - Health Savings (HSA) Expense	-	3,500	5,600
50740 - Medical Insurance	342,218	312,618	295,340
50760 - Dental Insurance	8,059	8,173	10,070
50780 - Vision Insurance	1,455	1,027	-
50800 - Life Insurance	514	358	-
50820 - Workmen's Comp Insurance	20,368	28,016	28,000
51060 - Internet Access	-	-	-
51120 - Postage	301	207	300
51180 - Telecommunications	10,411	12,483	11,000
51320 - Leases - Operating	1,608	228	240
51350 - Liability & Property Insurance	98,244	95,058	95,000
51470 - Pest Control	800	800	1,000
51500 - Power Purchased	490,779	468,291	512,400
51700 - Building Maintenance	12,807	8,578	14,000
51720 - Grounds Maintenance	2,922	2,527	4,500
51730 - Equipment Maintenance	282,182	236,146	302,000
51940 - Permits	17,500	17,500	17,500
52060 - System Maintenance	145,829	138,378	142,500
52150 - Vehicle Maintenance	13,715	6,180	12,500
52200 - Dues & Memberships	32	89	-
52290 - Licenses	81	-	-
52320 - Training	621	955	1,000
52610 - Audit	4,500	4,950	4,950
52670 - Consultants	-	3,200	-
52730 - Engineering-Operating	-	-	2,000
53230 - Landfill Cost	13,282	3,901	28,000
53360 - Tests & Analysis	22,161	10,575	14,550
53510 - Fuel/Oil - Vehicles	39,679	34,696	49,500
53600 - Non Capital Equipment	8,821	4,749	11,500
53610 - Computer & Related Equipment	531	719	3,000
53630 - Office Supplies	1,106	1,587	2,500
53690 - Safety	33,882	18,531	9,200
53720 - Salt	-	1,042	1,200
53750 - Small Tools	11,436	12,699	7,500
53810 - Software - Purchased	3,250	-	1,500
53820 - Software Renewal	10,025	9,842	10,000
53870 - Operating Supplies	13,188	12,326	12,000
54030 - Chemicals	221,225	179,412	208,500
54210 - Janitorial Supplies	1,224	1,281	1,700
54240 - System Supplies	4,330	1,371	1,200
56620 - Special Functions	372	-	-
56660 - Temporary Easements	1,415	-	-
56720 - Liability Cash Expense	125	-	5,000
52740 - Engineering-Design	95,527	50,500	916,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
52750 - Engineering-Construction	234,211	194,050	80,000
52780 - Engineering - Right of Way	1,370	-	-
54530 - Debt Redemption - Principal	307,915	390,309	491,240
54560 - Debt Redemption - Interest	67,453	63,343	133,850
55180 - Construction	4,683,094	2,162,770	4,293,190
55240 - Building Improvements	-	122,023	76,500
55270 - Equipment Purchases	798,448	78,557	511,500
55330 - Vehicle Purchases	-	44,004	-
55360 - Vehicles - Major Repairs	-	-	5,000
62070 - Transfer to EMA Department	75,000	50,000	60,000
62500 - Transfer to Water Dept	284,103	278,196	341,150
Expenses Total	9,358,296	6,049,894	9,800,310
Excess Revenue(Expenses)	(9,358,296)	(6,049,894)	(9,800,310)
5000 - Retiree Health Insurance			
Revenues			
45050 - Interest Income - Investments	41,650	57,655	60,000
60010 - Transfer from General Fund	549,996	550,000	550,000
Revenues Total	591,646	607,655	610,000
Excess Revenue(Expenses)	591,646	607,655	610,000
5200 - Housing Rehabilitation			
Revenues			
42150 - Federal Grant Income - Operating	478,096	144,558	450,000
60010 - Transfer from General Fund	-	11,667	-
Revenues Total	478,096	156,225	450,000
Expenses			
52430 - Administration Costs	48,667	24,664	26,250
55190 - Non Capital Construction	337,246	223,744	423,750
Expenses Total	385,913	248,408	450,000
Excess Revenue(Expenses)	92,183	(92,183)	-
5400 - Property Tax Replacement Fund			
Revenues			
45050 - Interest Income - Investments	-	-	-
45150 - Interest Income - Operating	199	1,380	1,000
60010 - Transfer from General Fund	2,499,510	2,563,750	2,782,100
Revenues Total	2,499,709	2,565,130	2,783,100
Expenses			
50620 - Pension Expense	2,499,510	2,563,750	2,782,100
62810 - Transfer to Project Fund	-	-	-
Expenses Total	2,499,510	2,563,750	2,782,100
Excess Revenue(Expenses)	199	1,380	1,000
5500 - Capital Replacement			
Revenues			

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
45050 - Interest Income - Investments	25,876	20,955	20,000
60010 - Transfer from General Fund	400,000	1,982,147	400,000
60850 - Transfer from General Projects Fund	25,000	25,000	25,000
Revenues Total	450,876	2,028,102	445,000
Expenses			
62080 - Transfer to Public Affairs	84,265	173,330	-
62130 - Transfer to Civic Center	86,094	-	-
62140 - Transfer To Fire	-	-	30,000
62290 - Transfer to Pavilion	52,984	-	-
62330 - Transfer to Hub Rec Center	88,160	148,416	130,000
62810 - Transfer to Project Fund	14,931	-	-
Expenses Total	326,434	321,746	160,000
Excess Revenue(Expenses)	124,442	1,706,356	285,000

5550 - Sports Complex Capital Replacement

Revenues			
40450 - Hotel Occupation Tax	-	-	529,000
45050 - Interest Income - Investments	-	-	40,000
60040 - Transfer from Debt Service	-	1,680,237	-
Revenues Total	-	1,680,237	569,000
Excess Revenue(Expenses)	-	1,680,237	569,000

5800 - Economic Incentive

Revenues			
45050 - Interest Income - Investments	73,655	75,718	70,000
45110 - Principal Income - Loans	-	23,022	-
45150 - Interest Income - Operating	16,340	9,500	11,000
60010 - Transfer from General Fund	1,000,000	972,627	1,000,000
Revenues Total	1,089,995	1,080,867	1,081,000
Expenses			
56150 - Developer Grants	-	70,000	100,000
56190 - Loans to Developers	20,000	140,000	-
56520 - Programs	27,000	-	-
62490 - Transfer to MHI TIF	-	-	328,110
62530 - Transfer to MHII TIF	-	-	748,310
62620 - Transfer to North Commercial TIF	670,521	-	600,000
Expenses Total	717,521	210,000	1,776,420
Excess Revenue(Expenses)	372,474	870,867	(695,420)

7000 - General Projects Fund

Revenues			
42155 - Federal Grant Income - Capital	-	444,096	-
44150 - Rental Charges	15,000	18,000	18,000
45050 - Interest Income - Investments	448,976	473,242	488,800
45150 - Interest Income - Operating	32,299	27,183	34,000

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
46360 - Grant Income - Non Govt Capital	50,000	-	-
60010 - Transfer from General Fund	4,698,142	4,357,851	4,631,460
60190 - Transfer from Gas Tax Fund	149,888	124,606	195,100
60990 - Transfer from Capital Improvement Fund	14,931	-	-
Revenues Total	5,409,236	5,444,978	5,367,360
Expenses			
51200 - Advertising	-	500	30,000
51230 - Demolition	-	3,809	400,000
51380 - Marketing	-	4,000	30,000
51620 - Trash Disposal	-	485	-
51700 - Building Maintenance	19,923	-	25,000
51720 - Grounds Maintenance	-	-	25,000
51730 - Equipment Maintenance	-	1,000	-
51910 - Parking Lot Maintenance	167,384	-	-
52040 - Alley Maintenance	-	-	150,000
52290 - Licenses	330	-	-
52700 - Contract Labor	5,772	4,907	-
52790 - Professional Fees - Other	68	-	-
53030 - Bank Fees	4	-	-
53100 - Electronic Fees	4	-	-
53600 - Non Capital Equipment	31,129	-	-
53610 - Computer & Related Equipment	-	3,050	-
53620 - Christmas Decorations	900	-	65,000
53870 - Operating Supplies	-	4,000	-
54030 - Chemicals	1,270	-	-
55190 - Non Capital Construction	908	-	-
56150 - Developer Grants	2,926	-	-
56200 - Donations - Other	130,284	30,000	35,000
56480 - Miscellaneous Expenses	2,415	-	115,000
56540 - Property Taxes	-	4,397	-
56600 - Sister City	-	9,684	-
52520 - Architect Fees	72,784	28,836	-
52740 - Engineering-Design	24,594	11,070	-
52750 - Engineering-Construction	426,379	139,746	-
54530 - Debt Redemption - Principal	181,765	188,957	190,000
54560 - Debt Redemption - Interest	104,383	93,345	96,200
55000 - Land	21,469	47,569	-
55030 - Land Improvements	72,593	-	-
55180 - Construction	792,292	236,320	-
55185 - Construction - Fed/State	-	-	-
55210 - Buildings - New	65,000	-	-
55240 - Building Improvements	1,628,946	465,523	-
55270 - Equipment Purchases	38,515	69,708	-
55330 - Vehicle Purchases	112,583	-	-
62010 - Transfer to General Fund	-	579,310	-
62020 - Transfer to Property Tax Replacement Fund	-	-	-

City of Marion
Annual Budget by Line Item
Year Ending April 30, 2027

	FY 2025	FY 2026	FY 2027
	Actual	Estimated	Budget
62060 - Transfer to Capital Replacement Fund	25,000	25,000	25,000
62390 - Transfer To Motor Fuel Tax	21,670	-	-
62730 - Transfer to Debt Service Fund	848,080	1,350,327	1,473,080
62840 - Transfer to Various Project Fund	-	-	-
Expenses Total	4,799,370	3,301,543	2,659,280
Excess Revenue(Expenses)	609,866	2,143,435	2,708,080
7001 - Other Projects			
Revenues			
42155 - Federal Grant Income - Capital	1,728,920	451,080	-
42500 - State Grant Income - Operating	57,029	-	-
42510 - State Grant Income - Capital	1,897,130	130,601	-
46250 - Expenditure Reimbursement	-	-	-
47050 - Proceeds from Long-Term Debt	20,233,680	4,613,025	155,000
60010 - Transfer from General Fund	-	585,066	-
60850 - Transfer from General Projects Fund	-	-	-
Revenues Total	23,916,759	5,779,772	155,000
Expenses			
52740 - Engineering-Design	234,642	-	-
52745 - Engineering - Design Fed/State	-	-	-
52750 - Engineering-Construction	-	-	-
52755 - Engineering - Constr. Fed/State	311,870	-	-
55180 - Construction	20,804,299	4,613,025	155,000
55185 - Construction - Fed/State	3,000,876	431,417	-
56240 - Grant Expenditures - Federal	2,978	-	-
56250 - Grant Expenditures - State & Local	548	-	-
Expenses Total	24,355,213	5,044,442	155,000
Excess Revenue(Expenses)	(438,454)	735,330	-