

VILLAGE BUDGET FOR THE YEAR END MAY 31, 2026

VILLAGE OF MOUNT MORRIS

IN

LIVINGSTON COUNTY

CERTIFICATION OF VILLAGE TREASURER:

I, Lisa Torcello, Village Treasurer certify that the following is a true and correct copy of the Budget of the Village of Mount Morris for the year end May 31, 2026 as adopted by the Village Board on the 17th day of April 2025.

Signed


Village Treasurer

Dated

4/29/25

VILLAGE OF MOUNT MORRIS
VILLAGE BUDGET
For Fiscal Year End 5/31/26

GENERAL FUND APPROPRIATIONS:

Account #	Account Name	Actual 5/31/2024	Adjusted Budget 5/31/2025	Tentative Budget 5/31/2026	Adopted Budget 5/31/2026
GENERAL GOVERNMENT SUPPORT					
VILLAGE BOARD:					
A1010.1	Trustees services	\$15,577	\$15,000	\$15,000	\$15,000
A1010.4	Trustees contractual	0	0	300	300
	TOTAL	15,577	15,000	15,300	15,300
JUSTICES:					
A1110.1	Justice services	61,108	60,777	57,000	57,000
A1110.11	Court officer services	6,689	6,000	6,500	6,500
A1110.2	Justice equipment	0	0	0	0
A1110.4	Justice contractual	16,249	4,000	5,500	5,500
	TOTAL	84,046	70,777	69,000	69,000
MAYOR:					
A1210.1	Mayor services	8,308	8,000	8,000	8,000
A1210.2	Mayor equipment	0	0	0	0
A1210.4	Mayor contractual	0	0	1,500	1,500
	TOTAL	8,308	8,000	9,500	9,500
ACCOUNTANT/AUDITOR:					
A1320.4	Accountant/Auditor	22,260	24,000	23,000	23,000
	TOTAL	22,260	24,000	23,000	23,000
CLERK/TREASURER:					
A1325.1	Clerk/Treasurer services	22,009	26,000	27,000	27,000
A1325.2	Clerk/Treasurer equipment	1,000	1,500	0	0
	Comp Plan				0
A1325.4	Clerk/Treasurer contractual	2,149	2,500	3,500	3,500
	TOTAL	25,158	30,000	30,500	30,500
TAX COLLECTION:					
A1355.1	Tax collection services	0	0	0	0
A1355.4	Tax collection contractual	2,449	0	2,500	2,500
	TOTAL	2,449	0	2,500	2,500
ATTORNEY:					
A1420.1	Attorney services	0	0	0	0
A1420.4	Attorney contractual	33,971	31,968	25,000	25,000
	TOTAL	33,971	31,968	25,000	25,000
ELECTIONS:					
A1450.1	Election services	0	0	0	0
A1450.4	Election contractual	0	1,500	0	0
	TOTAL	0	1,500	0	0
RECORDS MANAGEMENT:					
A1460.1	Records management services	0	0	0	0
A1460.4	Records management contractual	0	0	0	0
	TOTAL	0	0	0	0
BUILDINGS:					
A1620.1	Building services	8,151	8,000	9,300	9,300
A1620.2	Building equipment	27	0	0	0
A1620.4	Building contractual	114,579	40,000	47,107	47,107
	TOTAL	122,757	48,000	56,407	56,407

GENERAL FUND APPROPRIATIONS (continued):

Account #	Account Name	Actual 5/31/2024	Adjusted Budget 5/31/2025	Tentative Budget 5/31/2026	Adopted Budget 5/31/2026
CENTRAL STOREROOM:					
A1640.4	Central garage contractual	0	0	0	0
A1660.4	Central storeroom contractual	13,746	10,000	10,000	10,000
	TOTAL	13,746	10,000	10,000	10,000
SPECIAL ITEMS:					
A1910.4	Unallocated insurance	87,999	93,282	100,000	100,000
A1990.4	Contingency	0	5,000	5,000	5,000
	TOTAL	87,999	98,282	105,000	105,000
	TOTAL GENERAL GOVERNMENT SUPPORT	416,271	337,527	346,207	346,207
PUBLIC SAFETY					
POLICE:					
A3120.1	Police services	404,820	412,000	400,000	400,000
A3120.2	Police equipment	9,286	55,499	0	0
A3120.4	Police contractual	40,611	30,000	25,000	25,000
	TOTAL	454,717	497,499	425,000	425,000
FIRE:					
A3410.1	Fire services	0	0	0	0
A3410.2	Fire equipment	0	0	0	0
A3410.4	Fire contractual	0	0	0	0
	TOTAL	0	0	0	0
	TOTAL PUBLIC SAFETY	454,717	497,499	425,000	425,000
TRANSPORTATION					
STREETS:					
A5110.1	Streets maint. services	291,672	306,000	300,000	300,000
A5110.2	Streets maint. equipment	1,500	15,000	0	0
A5110.4	Streets maint. contractual	133,790	70,054	78,600	78,600
A5112.2	CHIPS	100,533	0	0	0
	TOTAL	527,495	391,054	378,600	378,600
SNOW REMOVAL:					
A5142.1	Snow removal services	0	0	0	0
A5142.2	Snow removal equipment	0	0	0	0
A5142.4	Snow removal contractual	28,156	18,000	24,000	24,000
	TOTAL	28,156	18,000	24,000	24,000
STREET LIGHTING & PARKING:					
A5182.4	Street lighting contractual	65,102	60,000	50,000	50,000
A5650.4	Off street parking	0	76,196	0	0
	TOTAL	65,102	136,196	50,000	50,000
	TOTAL TRANSPORTATION	620,753	545,250	452,600	452,600
ECONOMIC ASSISTANCE					
PUBLICITY:					
A6410.4	Publicity contractual	1,692	1,500	1,000	1,000
	TOTAL	1,692	1,500	1,000	1,000
VETERANS:					
A6510.4	Veterans contractual	0	0	0	0
	TOTAL	0	0	0	0
GRANTS:					
A6989.4	Grants	0	0	10,000	10,000
	TOTAL	0	0	10,000	10,000
	TOTAL ECONOMIC ASSIST.	1,692	1,500	11,000	11,000

GENERAL FUND APPROPRIATIONS (continued):

<u>Account #</u>	<u>Account Name</u>	<u>Actual 5/31/2024</u>	<u>Adjusted Budget 5/31/2025</u>	<u>Tentative Budget 5/31/2026</u>	<u>Adopted Budget 5/31/2026</u>
CULTURE-RECREATION					
RECREATION:					
A7140.2	Playgrounds & recreation equip	0	5,000	4,000	4,000
A7140.4	Playgrounds & recreation	0	0	0	0
	TOTAL	0	5,000	4,000	4,000
YOUTH:					
A7310.1	Youth programs services	20,808	23,000	14,000	14,000
A7310.2	Youth programs equipment	0	0	0	0
A7310.4	Youth programs contractual	57,760	4,702	6,000	6,000
	TOTAL	78,568	27,702	20,000	20,000
LIBRARY:					
A7410.4	Library contractual	0	0	0	0
	TOTAL	0	0	0	0
HISTORIAN:					
A7510.1	Historian services	0	0	0	0
A7510.4	Historian contractual	600	600	800	800
A7520.4	Historical society	0	0	0	0
	TOTAL	600	600	800	800
CULTURE:					
A7989.2	Other culture & rec-Greenway	0	0	0	0
A7989.21	Other culture & rec-Riverside	0	0	0	0
A7989.22	Other culture & rec-Allens Creek	0	0	0	0
A7989.4	Other culture & recreation	0	9,000	0	0
	TOTAL	0	9,000	0	0
	TOTAL CULTURE-REC.	79,168	42,302	24,800	24,800
HOME AND COMMUNITY SERVICES					
ZONING:					
A8010.1	Zoning officer service	0	0	0	0
A8010.4	Zoning officer contractual	0	0	0	0
	TOTAL	0	0	0	0
PLANNING:					
A8020.1	Planning services	0	0	0	0
A8020.4	Planning contractual	1,010	1,000	2,000	2,000
	TOTAL	1,010	1,000	2,000	2,000
SPECIAL SERVICES:					
A8510.4	Community beautification	5,000	5,000	5,000	5,000
	TOTAL	5,000	5,000	5,000	5,000
SPECIAL SERVICES:					
A8989.1	Code enforcement service	55,516	53,545	42,000	42,000
A8989.2	Code enforcement equipment	0	0	0	0
A8989.4	Code enforcement contractual	9,510	17,199	4,000	4,000
	TOTAL	65,026	70,744	46,000	46,000
	TOTAL HOME & COMMUNITY	71,036	76,744	53,000	53,000

GENERAL FUND APPROPRIATIONS (continued):

<u>Account #</u>	<u>Account Name</u>	<u>Actual 5/31/2024</u>	<u>Adjusted Budget 5/31/2025</u>	<u>Tentative Budget 5/31/2026</u>	<u>Adopted Budget 5/31/2026</u>
UNDISTRIBUTED					
EMPLOYEE BENEFITS:					
A9010.8	Employee benefits - retirement	59,336	60,000	70,000	70,000
A9015.8	Employee benefits - P & F retirement	87,865	116,000	128,720	128,720
A9020.8	Employee benefits - medicare	12,581	14,000	15,000	15,000
A9030.8	Employee benefits - social sec.	53,795	52,000	54,000	54,000
A9040.8	Employee benefits - workers comp	9,419	15,000	9,500	9,500
A9050.8	Employee benefits - unemployment	0	0	0	0
A9060.8	Employee benefits - medical ins.	249,924	240,000	230,000	230,000
	TOTAL	472,920	497,000	507,220	507,220
DEBT SERVICE:					
A9710.6	Debt service - serial bonds principal	20,000	20,000	20,000	20,000
A9710.7	Debt service - serial bonds interest	2,838	2,250	1,650	1,650
A9720.6	Debt service - install bonds principal	0	0	0	0
A9720.7	Debt service - install bonds interest	0	0	0	0
A9730.6	Debt service - BANS principal	0	0	0	0
A9730.7	Debt service - BANS interest	0	0	0	0
A9785.6	Debt service - install debt, principal	14,600	14,579	14,582	14,582
A9785.7	Debt service - install debt, interest	1,955	2,000	1,035	1,035
	TOTAL	39,393	38,829	37,267	37,267
INTERFUND TRANSFERS:					
A9950.9	Interfund transfers	35,000	0	0	0
A9951.9	Capital reserve transfer	0	0	0	0
	TOTAL	35,000	0	0	0
	TOTAL UNDISTRIBUTED	547,313	535,829	544,487	544,487
TOTAL APPROPRIATIONS GENERAL FUND A		2,190,950	2,036,651	1,857,094	1,857,094

GENERAL FUND REVENUES:					
<u>Account #</u>	<u>Account Name</u>	<u>Actual 5/31/2024</u>	<u>Adjusted Budget 5/31/2025</u>	<u>Tentative Budget 5/31/2026</u>	<u>Adopted Budget 5/31/2026</u>
OTHER TAX ITEMS:					
A1081	Payments in lieu of taxes	0	0	0	0
A1090	Interest paid RPT	10,758	7,000	9,500	9,500
A1120	Tax distr by County	76,162	60,000	70,000	70,000
A1130	Utilities gross	38,947	35,000	40,000	40,000
A1170	Franchises	40,509	40,000	40,000	40,000
DEPARTMENTAL INCOME:					
A1230	Treasurer fees	2,479	2,500	2,500	2,500
A1255	Clerk fees	0	0	0	0
A1289	Town rental fees	2,400	2,400	2,400	2,400
A1520	Police fees	147	1,000	1,000	1,000
A1603	Vital statistics fees	0	0	0	0
A1710	Public works services	0	0	0	0
A1789	Other transportation	948	0	1,200	1,200
LOCAL SOURCES:					
A2001	Park and recreational charges	1,600	1,200	1,200	1,200
A2110	Zoning fees	1,336	6,000	3,000	3,000
A2115	Planning	0	0	0	0
A2189	Property maintenance	0	0	0	0
A2210	General services - other gov't	6,000	3,500	6,000	6,000
A2260	Court officers	795	2,000	2,000	2,000
A2262	Town fire services	0	0	0	0
A2300	Public works other	37,931	5,000	30,000	30,000
A2388	Town zoning/code	0	0	0	0
A2389	Town youth fees	6,600	3,300	3,500	3,500
USE OF MONEY AND PROPERTY:					
A2401	Interest earned	830	2,000	20,000	20,000
A2412	Rental of real property - other gov't	0	0	0	0
A2416	Rental of equipments - other gov't	24,000	24,000	0	0
A2501	Business permits	0	1,000	1,000	1,000
A2540	Bingo	410	500	500	500
A2555	Building permits	23,959	24,000	22,000	22,000
A2560	Street opening permits	1,455	0	1,500	1,500
A2590	Mobile home permits	3,750	4,000	4,000	4,000
A2591	Land reg & occ per	0	0	0	0
FINES AND FORFEITURES:					
A2610	Justice fines	74,582	120,000	85,000	85,000
MISCELLANEOUS:					
A2640	Forfeiture of crime proceeds	0	0	0	0
A2655	Sale of equipment/scrap metal	511	4,000	5,000	5,000
A2660	Sale of real property	0	0	0	0
A2680	Insurance recoveries	1,369	0	0	0
A2701	Refund of prior year expenses	0	0	0	0
A2705	Gifts/donations	3,100	11,582	5,000	5,000
A2770	Miscellaneous	3,554	2,000	2,000	2,000
STATE AID:					
A3001	State aid	21,039	22,000	22,000	22,000
A3005	Mortgage tax	16,555	15,000	15,000	15,000
A3089	State aid, other	12,114	26,000	6,000	6,000
A3389	Federal aid, vests	0	2,000	0	0
A3501	State aid, CHIPS	100,533	0	0	0
A3820	State aid, youth programs	0	0	0	0
A3897	State aid, culture/rec(Greenway)	0	0	0	0
A3897.1	State aid, culture/rec(Riverside)	0	0	0	0
A3897.2	State aid, culture/rec(Allens Creek)	0	0	0	0
A3897.3	State aid, culture/rec(Arts Council)	0	0	0	0
A3989	State aid, other home & community	0	2,000	0	0
A3995	State aid, DWI	4,943	10,000	8,500	8,500
A4089	Federal aid, other	272,000	13,640	0	0
A4889	Federal aid, other culture	0	0	0	0

A4960	Federal disaster aid	0	0	0	0
A5785	Installment debt proceeds	0	0	0	0
					Page 6
GENERAL FUND REVENUES (continued):					
		Actual	Adjusted	Tentative	Adopted
Account #	Account Name	5/31/2024	Budget	Budget	Budget
			5/31/2025	5/31/2026	5/31/2026
INTERFUND TRANSFERS					
A5031	Interfund transfers	0	24,908	0	0
TOTAL REVENUES GENERAL FUND A		791,316	477,530	409,800	409,800
A599	Unexpended fund balance	(176)	139,121	-	-
A1001	Real property tax levy	1,399,810	1,420,000	1,447,294	1,447,294

WATER FUND F APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 5/31/2024</u>	<u>Adjusted Budget 5/31/2025</u>	<u>Tentative Budget 5/31/2026</u>	<u>Adopted Budget 5/31/2026</u>
ACCOUNTANT/AUDITOR:					
F1320.4	Accountant/auditor	4,770	6,000	12,000	12,000
	TOTAL	4,770	6,000	12,000	12,000
CENTRAL STOREROOM:					
F1660.41	Water office supplies	0	0	0	0
	TOTAL	0	0	0	0
SPECIAL ITEMS:					
F1910.4	Unallocated insurance	23,368	58,000	40,000	40,000
	TOTAL	23,368	58,000	40,000	40,000
SOURCE OF POWER/SUPPLY:					
F8310.4	Silver Lake water shed	0	0		0
F8320.4	Supply contractual	377	0		0
F8330.1	Purification services	100,331	100,000	100,000	100,000
F8330.4	Purification contractual	215,833	180,000	205,439	205,439
F8340.1	Trans & distribution services	96,633	110,000	100,000	100,000
F8340.2	Trans & distribution equipment	0	0	0	0
F8340.4	Trans & distribution contractual	67,213	89,633	100,000	100,000
	TOTAL	480,387	479,633	505,439	505,439
EMPLOYEE BENEFITS:					
F9010.8	Employee benefits - retirement	12,715	15,000	25,000	25,000
F9020.8	Employee benefits - medicare	2,834	3,000	3,000	3,000
F9030.8	Employee benefits - social securi	12,119	12,000	12,000	12,000
F9040.8	Employee benefits - workers com	2,000	0	3,000	3,000
F9050.8	Employee benefits - unemploye	0	0		0
F9060.8	Employee benefits - medical insu	39,063	60,000	60,000	60,000
	TOTAL	68,731	90,000	103,000	103,000
DEBT SERVICE:					
F9710.6	Debt service - serial bonds, princ	120,000	115,000	115,000	115,000
F9710.7	Debt service - serial bonds, intere	5,950	4,188	3,000	3,000
F9730.6	Debt service - BANS, principal	0	0	0	0
F9730.7	Debt service - BANS, interest	0	0	61,000	61,000
F9785.6	Debt service - install debt, princip	1,400	1,410	1,410	1,410
F9787.7	Debt service - install debt, interes	200	151	151	151
	TOTAL	127,550	120,749	180,561	180,561
INTERFUND TRANSFERS:					
F9950.9	Interfund transfers	0	0	0	0
	TOTAL	0	0	0	0
TOTAL APPROPRIATIONS WATER FUND		704,806	754,382	841,000	841,000

WATER FUND F REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 5/31/2024</u>	<u>Adjusted Budget 5/31/2025</u>	<u>Tentative Budget 5/31/2026</u>	<u>Adopted Budget 5/31/2026</u>
LOCAL SOURCES:					
F2140	Metered water sales	581,231	700,000	806,000	806,000
F2142	Unmetered water sales	0	0		0
F2148	Interest & penalty	6,929	5,000	5,000	5,000
F2389	Leicester debt service	25,069	23,782	24,000	24,000
F2401	Interest earned	34	100		0
F2416	Rental of equipment - other gov't	0	0		0
F2655	Minor sales	0	0		0
F2665	Sale of equipment	0	0		0
F2701	Refund of prior year expenses	0	0		0
F2770	Miscellaneous	1,727	5,500	6,000	6,000
F5050	Interfund transfer	20,000	0		0
F5785	Installment purchase debt proc	0	0		0
TOTAL REVENUES WATER FUND		634,990	734,382	841,000	841,000
F599	Unexpended fund balance	69,816	20,000	0	0
F1001	Real property tax levy	0	0	0	0

SEWER FUND G APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 5/31/2024</u>	<u>Adjusted Budget 5/31/2025</u>	<u>Tentative Budget 5/31/2026</u>	<u>Adopted Budget 5/31/2026</u>
ACCOUNTANT/AUDITOR:					
G1320.4	Accountant/auditor	4,770	5,000	4,000	4,000
	TOTAL	4,770	5,000	4,000	4,000
CENTRAL STOREROOM:					
G1660.41	Sewer office supplies	0	200	0	0
	TOTAL	0	200	0	0
SPECIAL ITEMS:					
G1910.4	Unallocated insurance	36,663	53,000	38,000	38,000
	TOTAL	36,663	53,000	38,000	38,000
SEWER TREATMENT AND DISPOSAL:					
G8120.1	Sanitary sewer services	74,714	92,000	95,000	95,000
G8130.1	Sewer treatment disposal svc	112,253	97,000	100,000	100,000
G8130.2	Sewer treatment disposal equip	0	10,000	1,939	1,939
G8130.4	Sewer treatment disposal contr	191,607	149,039	150,000	150,000
	TOTAL	378,574	348,039	346,939	346,939
EMPLOYEE BENEFITS:					
G9010.8	Employee benefits - retirement	12,716	15,000	25,000	25,000
G9020.8	Employee benefits - medicare	2,683	2,500	2,500	2,500
G9030.8	Employee benefits - social sec.	11,620	11,000	10,000	10,000
G9040.8	Employee benefits - workers com	2,000	2,000	3,000	3,000
G9050.8	Employee benefits - unemploye	0	0	0	0
G9060.8	Employee benefits - med insur	32,616	40,000	42,000	42,000
	TOTAL	61,635	70,500	82,500	82,500
DEBT SERVICE:					
G9710.6	Debt service - serial bonds, princ	170,132	171,000	171,000	171,000
G9710.7	Debt service - serial bonds, intere	0	0	0	0
G9730.6	Debt service - BANS, principal	0	0	0	0
G9730.7	Debt service - BANS, interest	0	0	0	0
G9785.6	Debt service - install debt, princip	1,425	1,410	1,410	1,410
G9785.7	Debt service - install debt, interes	200	151	151	151
	TOTAL	171,757	172,561	172,561	172,561
INTERFUND TRANSFERS:					
G9950.9	Transfer to capital	0	0	0	0
	TOTAL	0	0	0	0
TOTAL APPROPRIATIONS SEWER FUND		653,399	649,300	644,000	644,000

SEWER FUND G REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 5/31/2024</u>	<u>Adjusted Budget 5/31/2025</u>	<u>Tentative Budget 5/31/2026</u>	<u>Adopted Budget 5/31/2026</u>
LOCAL SOURCES:					
G1001	Real property tax	0	0		0
G1030	Special assessments	0	0		0
G2120	Sewer rents	623,088	620,000	620,000	620,000
G2128	Interest & penalties	9,722	6,000	6,000	6,000
G2401	Interest earned	115	300	8,000	8,000
G2655	Minor sales	0	0		
G2665	Sale of equipment	0	0		
G2701	Refund of prior year expenses	0	0		
G2770	Miscellaneous	25,993	8,000	10,000	10,000
G3089.1	State aid, sewer grant	0	0		0
G5031	Interfund transfer	15,000	0		0
G5710	Serial bond proceeds	0	0		0
G5785	Installment purchase debt proc	0	0		0
TOTAL REVENUES SEWER FUND		673,918	634,300	644,000	644,000
G599	Unexpended fund balance	(20,519)	15,000	0	0
G1001	Real property tax levy	0	0	0	0