VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

AGENDA – PUBLIC HEARING

Wednesday, July 09, 2025 - 6:45 PM

200 N. Hill Street, Poplar Grove, IL 61065

AGENDA

ROLL CALL

APPROVAL OF AGENDA

CONVENE PUBLIC HEARING

1. FY 2026 Annual Budget Appropriations

PUBLIC COMMENT

CLOSE PUBLIC HEARING

ADJOURNMENT

BUDGET REPORT
Fund: 01 GENERAL FUND
Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 00						
01-00-3010	PROPERTY TAXES - CORPORATE	260,927.00	260,563.24	279,832.00	280,006.69	299,407.00
01-00-3011	PROPERTY TAXES - ROAD & BRIDGE	86,000.00	88,049.23	91,000.00	90,581.29	94,000.00
01-00-3012	PROPERTY TAXES - AUDIT	15,000.00	14,976.40	15,000.00	14,981.67	15,000.00
01-00-3013	PROPERTY TAXES - LIABILITY INSURA	21,000.00	20,964.55	21,000.00	20,974.40	21,000.00
01-00-3014	PROPERTY TAXES - SOCIAL SECURITY	20,000.00	19,961.04	20,000.00	19,971.64	20,000.00
01-00-3100	STATE INCOME TAXES	782,596.00	826,594.72	863,379.00	877,538.43	883,000.00
01-00-3101	STATE USE TAXES	202,768.00	190,709.02	212,967.00	168,940.11	55,000.00
01-00-3102	STATE TELECOMMUNICATIONS TAX	45,000.00	41,605.24	43,000.00	40,670.13	44,000.00
01-00-3103	STATE SALES TAXES	450,000.00	489,330.52	475,000.00	436,694.29	500,000.00
01-00-3104	STATE VIDEO GAMING TAX	120,000.00	118,346.05	125,000.00	129,400.41	130,000.00
01-00-3105	REPLACEMENT TAX	12,000.00	9,884.58	15,000.00	7,101.62	10,665.00
01-00-3106	STATE LOCAL SHARE OF CANNABIS USE	8,600.00	7,989.44	7,876.00	7,934.09	8,000.00
01-00-3200	MUNICIPAL UTILITY TAX - ELECTRICI	135,000.00	129,074.46	135,000.00	116,228.10	135,000.00
01-00-3201	MUNICIPAL UTILITY TAX - NATURAL G	85,000.00	96,780.08	100,000.00	105,155.26	112,000.00
01-00-3205	MUNICIPAL TAX MEDIACOM/COMCAST	38,500.00	38,101.60	50,000.00	37,371.58	39,500.00
01-00-3300	CODE VIOLATION FEES	5,000.00	26,250.00	5,000.00	24,222.00	5,000.00
01-00-3301	FILING FEES	2,000.00	7,545.16	2,000.00	600.00	2,000.00
01-00-3400	BUILDING PERMIT FEES	100,000.00	74,594.00	90,000.00	89,093.47	100,000.00
01-00-3401	VIDEO GAMING LICENSES	1,600.00	1,575.00	1,600.00	3,150.00	1,600.00
01-00-3403	OTHER LICENSE FEES	1,000.00	1,005.00	1,000.00	1,550.00	1,000.00
01-00-3405	TRUCK PERMITS	1,000.00		250.00	525.00	500.00
01-00-3406	LIQUOR LICENSES	22,000.00	23,305.00	24,000.00	44,000.00	22,000.00
01-00-3408	TOBACCO LICENSE FEES	200.00	340.00	300.00	290.00	200.00
01-00-3500	RENTS RECEIVED	22,800.00	4,230.00	24,000.00	21,551.29	22,000.00
01-00-3502	RECAPTURE FEES	9,000.00		5,000.00		
01-00-3505	GASB 87 LEASE RECEIPTS		17,306.00			
01-00-3700	FEDERAL GRANT REVENUE		694,576.05			2,000.00
01-00-3702	LOCAL GRANT REVENUE			10,000.00	20,000.00	10,000.00
01-00-3800	MISCELLANEOUS REVENUE	2,025,788.00	66,499.70	2,000.00	1,616.53	
01-00-3801	DONATIONS/CONTRIBUTIONS	3,000.00	5,385.62			
01-00-3860	INSTALLMENT CONTRACT ISSUANCE		500,000.00			
01-00-3865	LINE OF CREDIT		1,460,490.00			
01-00-3900	INTEREST	115,312.00	220,930.19	110,000.00	124,431.88	125,000.00
01-00-3902	GASB 87 INTEREST REVENUE		365.00			
Totals for dept 00 -		4,591,091.00	5,457,326.89	2,729,204.00	2,684,579.88	2,657,872.00
TOTAL ESTIMATED REVENUES		4,591,091.00	5,457,326.89	2,729,204.00	2,684,579.88	2,657,872.00

BUDGET REPORT
Fund: 01 GENERAL FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 50 - ADMIN						
01-50-4000	SALARIES	291,334.00	238,244.95	448,365.00	250,039.03	160,000.00
01-50-4010	SALARIES - OVERTIME	9,000.00	271.87	12,000.00	99.36	300.00
01-50-4100	SOCIAL SECURITY - EMPLOYER	18,621.00	14,027.27	28,543.00	14,690.42	9,200.00
01-50-4101	MEDICARE - EMPLOYER	4,355.00	3,280.66	6,675.00	3,435.79	2,200.00
01-50-4102	WORKERS COMPENSATION INSURANCE	7,000.00	1,168.94	4,000.00	16,087.00	11,000.00
01-50-4103	UNEMPLOYMENT COMPENSATION	876.00	915.92	1,000.00	575.74	350.00
01-50-4104	IMRF EMPLOYER	15,650.00	10,726.37	17,879.00	8,924.70	5,600.00
01-50-4105	LIFE INSURANCE - EMPLOYER	768.00	612.84	768.00	656.03	350.00
01-50-4106	HEALTH INSURANCE EXPENSE	80,561.00	61,634.04	95,084.00	67,956.96	32,000.00
01-50-4200	GENERAL INSURANCE EXPENSE	40,000.00	35,858.95	50,000.00	86,352.00	110,498.00
01-50-4202	TELEPHONE & INTERNET SERVICES	9,600.00	8,910.33	9,600.00	8,313.15	9,600.00
01-50-4203	WEB SITE MAINTENANCE	5,000.00		2,000.00		5,000.00
01-50-4204	UTILITIES				238.75	
01-50-4205	TRAVEL/MEALS/LODGING	7,500.00	5,892.35	500.00		6,500.00
01-50-4206	SECURITY SYSTEM	2,500.00	2,585.14	3,000.00	2,787.58	2,700.00
01-50-4207	TRAINING	6,000.00	5,031.92	6,000.00		6,000.00
01-50-4208	POSTAGE	1,800.00	1,902.32	2,000.00	2,145.08	2,250.00
01-50-4209	PUBLICATION COST	3,000.00	1,862.83	3,000.00	2,427.43	2,500.00
01-50-4211	AUDITING SERVICES	17,000.00	18,250.00	77,000.00	44,320.00	20,000.00
01-50-4212	ENGINEERING SERVICES	35,000.00	2,737.80	35,000.00	5,074.35	15,000.00
01-50-4213	LEGAL SERVICES	90,000.00	58,081.18	65,000.00	95,293.47	85,000.00
01-50-4214	OFFICE SYSTEM SUPPORT	20,000.00	19,876.88	22,000.00	26,649.42	23,000.00
01-50-4217	PROFESSIONAL DUES	3,500.00	1,570.00	2,500.00	1,727.00	4,300.00
01-50-4219	CUSTODIAL SERVICES	7,200.00	7,133.00	9,500.00	1,770.00	9,500.00
01-50-4220	RENTAL PROPERTY REPAIRS	2,500.00		2,500.00	282.00	2,500.00
01-50-4222	REFUSE AND RECYCLING EXPENSES				268.90	300.00
01-50-4223	IT SERVICES	7,000.00	9,501.80	10,000.00	2,545.75	10,000.00
01-50-4240	PROFESSIONAL SERVICES	10,000.00	1,413.99	10,000.00	13,810.48	10,000.00
01-50-4270	BOND AGENT FEE	500.00	500.00	500.00	500.00	500.00
01-50-4300	OFFICE SUPPLIES	5,500.00	6,501.26	7,000.00	4,871.50	5,600.00
01-50-4301	MAINTENANCE SUPPLIES	2,907.00	2,223.58	3,500.00	3,053.18	3,500.00
01-50-4302	OPERATING SUPPLIES	1,500.00	1,047.92	2,000.00	1,508.79	1,700.00
01-50-4400	CAPITAL OUTLAY - VILLAGE HALL EQU	7,500.00	3,312.00	7,500.00		
01-50-4500	MISCELLANEOUS EXPENSE	2,000.00	465.10	2,748.00		1,000.00
01-50-4752	INTEREST ON BONDS/NOTES	188,940.00	169,434.17	233,897.00	233,896.68	228,226.00
Totals for dept 50 - ADMIN		904,612.00	694,975.38	1,181,059.00	900,300.54	786,174.00

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APPROPRIATIONS						
Dept 51 - PUBLIC SAFETY						
01-51-4223	IT SERVICES	10,000.00		10,000.00		10,000.00
Totals for dept 51 - PUBLIC SAFETY		10,000.00		10,000.00		10,000.00

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APPROPRIATIONS						
Dept 52 - PARKS						
01-52-4000	SALARIES	80,000.00	71,666.55	83,750.00	78,766.63	132,000.00
01-52-4010	SALARIES - OVERTIME	6,000.00	385.11	6,000.00	657.21	1,000.00
01-52-4100	SOCIAL SECURITY - EMPLOYER	5,332.00	4,170.70	5,564.00	4,715.20	7,600.00
01-52-4101	MEDICARE - EMPLOYER	1,247.00	975.92	1,301.00	1,103.34	1,800.00
01-52-4102	WORKERS COMPENSATION INSURANCE	2,000.00	3,261.77	4,000.00		8,400.00
01-52-4103	UNEMPLOYMENT COMPENSATION	275.00	441.92	250.00	199.63	250.00
01-52-4104	IMRF EMPLOYER	4,401.00	4,135.28	2,832.00	3,466.01	4,600.00
01-52-4105	LIFE INSURANCE - EMPLOYER	240.00	232.36	240.00	244.32	250.00
01-52-4106	HEALTH INSURANCE	25,000.00	21,892.82	25,000.00	19,127.30	36,000.00
01-52-4225	LANDSCAPING PARKS	8,000.00	8,421.93	12,000.00	9,446.54	9,000.00
01-52-4240	PROFESSIONAL SERVICES		390.00	2,000.00	983.00	2,000.00
01-52-4304	MAINTENANCE SUPPLIES	10,700.00	5,333.76	10,000.00	7,431.90	10,000.00
01-52-4402	CAPITAL OUTLAY - PARK BUILDINGS &	7,500.00		7,500.00	62.00	
01-52-4406	CAPITAL OUTLAY - PARK IMPROVEMENT	7,500.00		7,500.00	83.60	
01-52-4440	PARKS EQUIPMENT		391.98		2,183.13	
Totals for dept 52 - PARKS		158,195.00	121,700.10	167,937.00	128,469.81	212,900.00

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APPROPRIATIONS						
Dept 53 - STREETS						
01-53-4000	SALARIES	70,000.00	68,203.84	73,750.00	75,021.31	150,000.00
01-53-4010	SALARIES - OVERTIME	6,000.00	384.89	6,000.00	656.99	1,000.00
01-53-4080	STREETS UNIFORM ALLOWANCE	2,500.00	3,567.16	4,500.00	4,873.21	5,750.00
01-53-4100	SOCIAL SECURITY - EMPLOYER	4,712.00	3,955.65	4,944.00	4,482.44	8,700.00
01-53-4101	MEDICARE - EMPLOYER	1,102.00	924.97	1,156.00	1,048.02	2,000.00
01-53-4102	WORKERS COMPENSATION INSURANCE	2,000.00	3,261.77	4,000.00		9,600.00
01-53-4103	UNEMPLOYMENT COMPENSATION	275.00	384.60	250.00	145.17	300.00
01-53-4104	IMRF - EMPLOYER	5,267.00	4,134.31	3,557.00	3,465.15	5,300.00
01-53-4105	LIFE INSURANCE - EMPLOYER	240.00	231.86	240.00	243.91	300.00
01-53-4106	HEALTH INSURANCE	25,000.00	21,922.57	25,000.00	19,151.86	41,000.00
01-53-4107	UNIFORM CLEANING SERVICES	2,000.00	1,515.16	2,000.00	610.18	
01-53-4202	TELEPHONE & INTERNET SERVICES	2,650.00	2,570.00	7,000.00	5,150.49	7,000.00
01-53-4204	UTILITIES		2,442.84	10,000.00	5,100.16	7,500.00
01-53-4205	TRAVEL/MEALS/LODGING	500.00	66.14	500.00	5.60	500.00
01-53-4207	TRAINING	2,000.00	330.00	2,000.00	245.00	1,200.00
01-53-4226	VEHCLE MAINTENANCE	20,000.00	15,166.27	20,000.00	21,725.74	20,000.00
01-53-4227	EQUIPMENT MAINTENANCE	20,000.00	24,518.40	20,000.00	7,833.06	20,000.00
01-53-4228	MAINTENANCE	18,000.00	7,543.23	18,000.00	9,542.41	18,000.00
01-53-4229	SNOW PLOW MAINTENANCE	15,000.00	4,108.35	15,000.00	21,735.66	20,000.00
01-53-4230	STREET LIGHTING SERVICES	47,000.00	45,455.28	50,000.00	38,461.34	40,000.00
01-53-4231	SHOP BUILDING - HEAT	3,000.00	3,559.34	4,500.00	1,827.96	3,000.00
01-53-4232	ENGINEERING SERVICES	3,000.00		6,000.00		6,000.00
01-53-4233	CONTRACTED SNOW PLOWING	20,000.00		20,000.00		
01-53-4240	PROFESSIONAL SERVICES	25,000.00	4,083.42	15,000.00	1,804.00	10,000.00
01-53-4301	MAINTENANCE SUPPLIES	15,000.00	10,725.86	20,000.00	16,322.14	20,000.00
01-53-4302	OPERATING SUPPLIES	15,000.00	23,664.85	20,000.00	20,070.85	20,000.00
01-53-4303	GASOLINE AND OIL	30,000.00	25,775.89	35,000.00	22,472.25	30,000.00
01-53-4304	SALT PURCHASES	55,000.00	44,966.86	60,000.00	222.50	60,000.00
01-53-4309	JULIE LOCATES	1,200.00	919.50	1,100.00	1,545.00	1,500.00
01-53-4407	CAPITAL OUTLAY - VEHICLES & EQUIP	108,000.00	59,105.51	105,083.00	78,205.33	72,735.00
01-53-4408	CAPITAL OUTLAY - STORM SEWER CONS	10,000.00				
01-53-4409	CAPITAL OUTLAY - ROAD CONSTRUCTIO	88,000.00	121,268.20	110,000.00	137,633.30	100,000.00
01-53-4410	CAPITAL OUTLAY - STREET LIGHTING					7,500.00
01-53-4500	MISCELLANEOUS EXPENSE	1,000.00	3,638.67	2,000.00	720.70	1,000.00
01-53-4811	INTEREST EXPENSE	12,000.00	4,581.78	12,354.00	15,399.02	8,344.00
Totals for dept 53 - STREETS		630,446.00	512,977.17	678,934.00	515,720.75	698,229.00

BUDGET REPORT

Fund: 01 GENERAL FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 55 - COMMUNITY DEVELOPMENT AND EVENTS						
01-55-4205	TRAVEL/MEALS/LODGING		349.50	1,000.00	100.00	500.00
01-55-4209	PUBLICATION COST	2,000.00	1,079.14	2,000.00	532.40	2,000.00
01-55-4212	ENGINEERING	25,000.00	32,568.01	22,500.00	24,207.06	25,000.00
01-55-4213	LEGAL	45,000.00	55,732.73	55,000.00	32,340.38	45,000.00
01-55-4215	CONTRACT INSPECTION SERVICES	100,000.00	68,621.07	90,000.00	72,712.05	75,000.00
01-55-4216	CONTRACT CODE ENFORCEMENT	23,000.00	10,627.00	20,000.00	3,505.50	10,500.00
01-55-4237	PLANNING SERVICES	25,000.00	18,250.00	25,000.00	18,975.00	25,000.00
01-55-4240	PROFESSIONAL SERVICES	26,000.00	24,360.00	32,000.00	20,047.83	29,500.00
01-55-4302	OPERATING SUPPLIES	20,000.00	13,238.19	16,000.00	2,853.82	3,000.00
Totals for dept 55 - COMMUNITY DEVELOPMENT AND EVE		266,000.00	224,825.64	263,500.00	175,274.04	215,500.00

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APPROPRIATIONS						
Dept 57 - VILLAGE CLERK						
01-57-4000	SALARIES	48,000.00	38,972.58	38,559.00	36,337.01	39,500.00
01-57-4010	SALARIES - OVERTIME	3,000.00		500.00	12.55	
01-57-4100	SOCIAL SECURITY - EMPLOYER	3,162.00	2,226.35	2,422.00	2,061.64	2,291.00
01-57-4101	MEDICARE - EMPLOYER	740.00	520.60	566.00	482.06	542.00
01-57-4102	WORKERS COMPENSATION INSURANCE	1,000.00		1,000.00		2,528.00
01-57-4103	UNEMPLOYMENT COMPENSATION	219.00	143.31	225.00	55.50	100.00
01-57-4104	IMRF EMPLOYER	2,287.00	1,310.92	1,051.00	993.44	1,383.00
01-57-4105	LIFE INSURANCE - EMPLOYER	192.00	91.16	100.00	95.97	80.00
01-57-4106	HEALTH INSURANCE	16,925.00	13,951.04	14,900.00	14,104.82	11,000.00
01-57-4202	TELEPHONE & INTERNET SERVICES	600.00	561.26	700.00	533.76	700.00
01-57-4203	WEB SITE MAINTENANCE			1,000.00	9,981.11	6,000.00
01-57-4205	TRAVEL/MEALS/LODGING	7,500.00	2,946.81	500.00	(530.22)	4,500.00
01-57-4207	TRAINING	4,000.00	1,530.00			2,500.00
01-57-4209	PUBLICATION COST	400.00		400.00		400.00
01-57-4213	LEGAL	12,000.00	6,840.38	10,000.00	11,957.20	11,000.00
01-57-4214	OFFICE SYSTEM SUPPORT	8,000.00	12,656.10	10,000.00		10,000.00
01-57-4217	DUES	650.00	600.00	650.00	695.00	700.00
01-57-4218	CODIFICATION	6,000.00		2,900.00		4,000.00
01-57-4223	IT SERVICES	3,000.00	1,494.00	3,000.00		1,500.00
01-57-4500	MISCELLANEOUS EXPENSE			100.00		100.00
Totals for dept 57 - VILLAGE CLERK		117,675.00	83,844.51	88,573.00	76,779.84	98,824.00

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APPROPRIATIONS						
Dept 99 - FIXED ASSETS						
01-99-6032	TRANSFER TO DEBT SERVICE	216,563.00	216,563.00	216,200.00		216,532.00
01-99-6050	TRANSFER TO GOV FUNDS CIP FUND	2,704,000.00	3,399,066.05	123,000.00	20,000.00	370,000.00
Totals for dept 99 - FIXED ASSETS		2,920,563.00	3,615,629.05	339,200.00	20,000.00	586,532.00
TOTAL APPROPRIATIONS		5,007,491.00	5,253,951.85	2,729,203.00	1,816,544.98	2,608,159.00
NET OF REVENUES/APPROPRIATIONS - FUND 01		(416,400.00)	203,375.04	1.00	868,034.90	49,713.00
	BEGINNING FUND BALANCE	2,130,889.44	2,130,889.44	2,334,264.48	2,334,264.48	3,202,299.38
	ENDING FUND BALANCE	1,714,489.44	2,334,264.48	2,334,265.48	3,202,299.38	3,252,012.38

BUDGET REPORT

Fund: 20 MOTOR FUEL FUND

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ESTIMATED REVENUES						
Dept 00						
20-00-3120	MOTOR FUEL TAX	213,000.00	227,277.37	220,136.00	228,118.17	225,000.00
20-00-3130	LOCAL RDS & STS REBUILD IL					90,000.00
20-00-3900	MFT INTEREST	10,000.00	27,613.97	10,000.00	17,413.00	15,000.00
Totals for dept 00 -		223,000.00	254,891.34	230,136.00	245,531.17	330,000.00
TOTAL ESTIMATED REVENUES		223,000.00	254,891.34	230,136.00	245,531.17	330,000.00

BUDGET REPORT

Fund: 20 MOTOR FUEL FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 00						
20-00-4232	MFT ENGINEERING SERVICES	42,000.00	43,222.76	32,000.00	14,798.55	35,000.00
20-00-4408	CAPITAL OUTLAY - STORM SEWER CONS					25,000.00
20-00-4409	ROAD CONSTRUCTION	576,000.00	422,748.41	332,699.00	268,622.15	300,000.00
Totals for dept 00 -		618,000.00	465,971.17	364,699.00	283,420.70	360,000.00
TOTAL APPROPRIATIONS		618,000.00	465,971.17	364,699.00	283,420.70	360,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 20		(395,000.00)	(211,079.83)	(134,563.00)	(37,889.53)	(30,000.00)
BEGINNING FUND BALANCE		779,910.00	779,910.00	568,830.17	568,830.17	530,940.64
ENDING FUND BALANCE		384,910.00	568,830.17	434,267.17	530,940.64	500,940.64

BUDGET REPORT

Fund: 31 WATER & SEWER FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 00						
31-00-3010	PROPERTY TAXES - CORPORATE				39,184.22	39,184.00
31-00-3600	WATER & SEWER SALES	1,885,000.00	1,852,681.56	1,925,000.00	1,902,501.65	1,960,000.00
31-00-3601	WATER / SEWER PENALTIES	20,000.00	24,003.87	25,000.00	25,815.17	25,000.00
31-00-3602	WATER & SEWER CONNECTION FEES	50,500.00	4,950.00	50,000.00	29,000.00	20,000.00
31-00-3603	BULK WATER SALES	1,000.00	823.53	1,000.00	488.68	1,000.00
31-00-3604	METER & MXU SALES	10,000.00	10,111.00	10,000.00	4,592.00	5,000.00
31-00-3605	TURN ON/OFF WATER FEES	10,000.00	7,925.00	10,000.00	11,710.00	10,000.00
31-00-3800	MISCELLANEOUS INCOME		11,616.51	1,000.00	1,133.00	1,000.00
31-00-3900	INTEREST	20,000.00	57,196.36	30,000.00	64,509.60	60,000.00
Totals for dept 00 -		1,996,500.00	1,969,307.83	2,052,000.00	2,078,934.32	2,121,184.00
TOTAL ESTIMATED REVENUES		1,996,500.00	1,969,307.83	2,052,000.00	2,078,934.32	2,121,184.00

BUDGET REPORT
Fund: 31 WATER & SEWER FUND
Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 50 - ADMIN						
31-50-4200	GENERAL INSURANCE	40,000.00	35,858.95	50,000.00		45,000.00
31-50-4202	TELEPHONE & INTERNET SERVICES	6,500.00	7,275.61	7,500.00	8,156.68	9,000.00
31-50-4235	BOND AGENT FEES	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
31-50-4240	PROFESSIONAL SERVICES	3,000.00	3,187.50	3,500.00		3,500.00
31-50-4300	OFFICE SUPPLIES	750.00	631.90	750.00	633.70	650.00
31-50-4500	MISCELLANEOUS EXPENSE	100.00		100.00		
31-50-4794	DEPRECIATION EXPENSE		684,112.00			
31-50-4802	BOND PRINCIPAL - SERIES 2012A	30,000.00				
31-50-4803	BOND PRINCIPAL - SERIES 2012B	145,000.00		150,000.00	150,000.00	150,000.00
31-50-4804	BOND PRINCIPAL - SERIES 2015	360,000.00		405,000.00	420,000.00	420,000.00
31-50-4812	AMORTIZATION EXPENSE		(701.00)			
31-50-4813	INTEREST - SERIES 2012A	555.00				
31-50-4814	INTEREST - SERIES 2012B	21,637.00	19,462.50	17,212.00	14,962.50	12,600.00
31-50-4815	INTEREST - SERIES 2015	63,175.00	56,875.00	49,788.00	42,700.00	50,000.00
Totals for dept 50 - ADMIN		672,217.00	807,702.46	684,850.00	637,452.88	691,750.00

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BUDGET REPORT
Fund: 31 WATER & SEWER FUND
Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 68 - WATER TOWERS						
31-68-4202	TELEPHONE & INTERNET SERVICES	3,000.00	2,889.31	3,000.00	4,434.94	5,000.00
31-68-4204	UTILITIES	50,000.00	52,584.07	50,000.00	37,234.62	50,000.00
31-68-4236	WATER &SEWER CONTRACT LABOR	54,794.00	58,667.56	55,716.00	56,297.10	60,000.00
31-68-4240	PROFESSIONAL SERVICES	5,000.00	170.36	15,000.00	3,806.63	15,000.00
31-68-4301	MAINTENANCE SUPPLIES	3,000.00		3,000.00		5,000.00
31-68-4302	OPERATING SUPPLIES	5,000.00	159.38	5,000.00	217.38	2,000.00
31-68-4305	UTILITY SYSTEM CHEMICALS	13,000.00	14,393.98	13,000.00	15,636.01	15,000.00
31-68-4310	IEPA REQUIRED TESTING	9,000.00	10,950.96	9,500.00	4,755.00	7,000.00
Totals for dept 68 - WATER TOWERS		142,794.00	139,815.62	154,216.00	122,381.68	159,000.00

BUDGET REPORT

Fund: 31 WATER & SEWER FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 70 - WATER						
31-70-4000	SALARIES	70,000.00	68,186.13	73,750.00	75,026.22	50,000.00
31-70-4010	SALARIES - OVERTIME	6,000.00	384.44	6,000.00	656.74	1,000.00
31-70-4100	SOCIAL SECURITY - EMPLOYER	4,712.00	3,956.00	4,944.00	4,483.20	2,900.00
31-70-4101	MEDICARE - EMPLOYER	1,102.00	925.40	1,156.00	1,048.59	700.00
31-70-4102	WORKERS COMPENSATION INSURANCE	2,000.00	3,261.77	4,000.00		3,200.00
31-70-4103	UNEMPLOYMENT COMPENSATION	275.00	384.77	250.00	145.33	100.00
31-70-4104	IMRF EMPLOYER	5,267.00	347.67	3,557.00	3,465.62	1,700.00
31-70-4105	LIFE INSURANCE - EMPLOYER	240.00	232.13	240.00	244.13	100.00
31-70-4106	HEALTH INSURANCE	25,000.00	21,892.84	25,000.00	19,126.71	13,300.00
31-70-4204	UTILITIES				15,744.00	20,000.00
31-70-4205	TRAVEL/MEALS/LODGING	250.00				
31-70-4207	TRAINING	450.00				
31-70-4208	POSTAGE	5,500.00	6,650.00	7,000.00	5,600.00	7,000.00
31-70-4210	PRINTING	200.00		200.00		
31-70-4212	ENGINEERING				14,000.00	15,000.00
31-70-4214	OFFICE SYSTEM SUPPORT	1,400.00	175.00	1,400.00	3,245.00	5,000.00
31-70-4240	PROFESSIONAL SERVICES	10,000.00	3,450.00	24,000.00	16,052.64	10,000.00
31-70-4300	OFFICE SUPPLIES	250.00		250.00		
31-70-4301	MAINTENANCE SUPPLIES	7,500.00	7,406.11	7,500.00	7,588.26	7,500.00
31-70-4302	OPERATING SUPPLIES	7,500.00	3,404.70	7,500.00	8,113.03	10,000.00
31-70-4306	METER & MXU PURCHASES	20,000.00	16,650.17	20,000.00	3,946.76	20,000.00
31-70-4310	IEPA REQUIRED TESTING		249.78	500.00		
31-70-4410	EQUIPMENT	5,000.00		5,000.00		3,000.00
31-70-4500	MISCELLANEOUS	9,000.00		9,000.00	1,130.00	
31-70-4930	CAPITAL OUTLAY	70,000.00	22,766.00	30,000.00	37,585.12	55,000.00
Totals for dept 70 - WATER		251,646.00	160,322.91	231,247.00	217,201.35	225,500.00

BUDGET REPORT

Fund: 31 WATER & SEWER FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 75 - SEWER						
31-75-4000	SALARIES	70,000.00	68,179.11	73,750.00	75,017.52	50,000.00
31-75-4010	SALARIES - OVERTIME	6,000.00	384.23	6,000.00	656.58	1,000.00
31-75-4100	SOCIAL SECURITY - EMPLOYER	4,712.00	3,955.23	4,944.00	4,482.05	2,900.00
31-75-4101	MEDICARE - EMPLOYER	1,102.00	924.43	1,156.00	1,047.80	700.00
31-75-4102	WORKERS COMPENSATION INSURANCE	2,000.00	3,261.77	4,000.00		3,200.00
31-75-4103	UNEMPLOYMENT COMPENSATION	275.00	384.36	250.00	144.99	100.00
31-75-4104	IMRF EMPLOYER	5,267.00	346.64	3,557.00	3,464.97	1,700.00
31-75-4105	LIFE INSURANCE - EMPLOYER	240.00	231.65	240.00	243.64	
31-75-4106	HEALTH INSURANCE	25,000.00	21,890.17	25,000.00	19,124.68	13,300.00
31-75-4204	UTILITIES	17,000.00	20,307.00	20,000.00	78,224.37	25,000.00
31-75-4205	TRAVEL/MEALS/LODGING	150.00				
31-75-4207	TRAINING	250.00				
31-75-4208	POSTAGE	5,500.00	6,650.00	7,000.00	5,600.00	7,000.00
31-75-4210	PRINTING	200.00		200.00		
31-75-4214	OFFICE SYSTEM SUPPORT	2,000.00	2,424.99	2,000.00	5,594.99	7,000.00
31-75-4232	ENGINEERING	10,000.00		15,000.00		15,000.00
31-75-4236	WATER &SEWER CONTRACT LABOR	33,500.00	35,200.49	33,430.00	33,511.94	36,000.00
31-75-4240	PROFESSIONAL SERVICES	15,000.00	39,197.25	15,000.00	10,613.95	10,000.00
31-75-4300	OFFICE SUPPLIES	250.00				
31-75-4301	MAINTENANCE SUPPLIES	7,500.00	8,079.06	7,500.00	6,392.36	7,500.00
31-75-4302	OPERATING SUPPLIES	7,500.00	9,057.50	7,500.00	8,175.49	10,000.00
31-75-4303	GASOLINE AND OIL		1,398.20	1,500.00		
31-75-4305	UTILITY SYSTEM CHEMICALS	200.00			74.03	
31-75-4307	NPDS PERMIT				22,500.00	
31-75-4312	GENERATOR MAINTENANCE	6,000.00	7,026.83	7,000.00	3,437.16	7,000.00
31-75-4411	EQUIPMENT	10,000.00		10,000.00		10,000.00
31-75-4500	MISCELLANEOUS	500.00	765.00	500.00		
31-75-4930	CAPITAL OUTLAY	150,000.00		207,500.00	111,553.81	170,000.00
Totals for dept 75 - SEWER		380,146.00	229,663.91	453,027.00	389,860.33	377,400.00

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BUDGET REPORT

Fund: 31 WATER & SEWER FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 77 - NORTH PLANT						
31-77-4202	TELEPHONE & INTERNET SERVICES	3,000.00	3,731.31	3,000.00	3,034.48	3,000.00
31-77-4204	UTILITIES	60,000.00	64,976.84	60,000.00	49,084.17	60,000.00
31-77-4223	IT SERVICES	500.00		500.00	219.99	1,000.00
31-77-4236	WATER &SEWER CONTRACT LABOR	67,000.00	70,400.97	66,860.00	68,093.76	70,000.00
31-77-4240	PROFESSIONAL SERVICES	15,000.00	13,290.24	15,000.00	7,974.31	15,000.00
31-77-4301	MAINTENANCE SUPPLIES	3,000.00	2,525.23	3,000.00	2,846.43	3,000.00
31-77-4302	OPERATING SUPPLIES	3,000.00	6,265.15	5,000.00	1,678.96	5,000.00
31-77-4305	UTILITY SYSTEM CHEMICALS		696.16	1,000.00	1,139.14	2,000.00
31-77-4307	NPDS PERMIT	7,500.00	7,500.00	7,500.00		
31-77-4310	IEPA REQUIRED TESTING	500.00		500.00		
31-77-4311	LAND APPLICATION	2,500.00		9,000.00		
31-77-4312	GENERATOR MAINTENANCE	4,000.00	1,713.59	4,000.00	3,010.89	4,000.00
Totals for dept 77 - NORTH PLANT		166,000.00	171,099.49	175,360.00	137,082.13	163,000.00

BUDGET REPORT

Fund: 31 WATER & SEWER FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 79 - SOUTH PLANT						
31-79-4202	TELEPHONE & INTERNET SERVICES	1,200.00	1,319.95	1,400.00	1,437.90	1,500.00
31-79-4204	UTILITIES	120,000.00	163,562.24	155,000.00	119,963.05	155,000.00
31-79-4236	WATER &SEWER CONTRACT LABOR	67,000.00	70,400.97	66,860.00	69,839.63	70,000.00
31-79-4240	PROFESSIONAL SERVICES	8,000.00	17,558.55	8,000.00	12,559.35	10,000.00
31-79-4301	MAINTENANCE SUPPLIES	6,500.00	1,877.91	6,500.00	7,512.72	6,500.00
31-79-4302	OPERATING SUPPLIES	6,000.00	2,262.84	6,000.00	2,457.02	6,000.00
31-79-4305	UTILITY SYSTEM CHEMICALS	20,000.00	37,226.44	38,000.00	36,559.40	40,000.00
31-79-4307	NPDS PERMIT	15,000.00	15,000.00	15,000.00		
31-79-4310	IEPA REQUIRED TESTING	1,000.00				
31-79-4311	LAND APPLICATION	2,500.00		9,000.00		10,000.00
31-79-4312	GENERATOR MAINTENANCE	4,000.00		4,000.00	324.63	4,000.00
Totals for dept 79 - SOUTH PLANT		251,200.00	309,208.90	309,760.00	250,653.70	303,000.00
TOTAL APPROPRIATIONS		1,864,003.00	1,817,813.29	2,008,460.00	1,754,632.07	1,919,650.00
NET OF REVENUES/APPROPRIATIONS - FUND 31		132,497.00	151,494.54	43,540.00	324,302.25	201,534.00
BEGINNING FUND BALANCE		8,197,308.24	8,197,308.24	8,348,802.78	8,348,802.78	8,673,105.03
ENDING FUND BALANCE		8,329,805.24	8,348,802.78	8,392,342.78	8,673,105.03	8,874,639.03

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BUDGET REPORT
Fund: 32 DEBT SERVICE FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 00						
32-00-3900	INTEREST		2,542.55		(3,627.26)	
32-00-5010	TRANSFERS IN - FROM GENERAL FUND	216,563.00	216,563.00	216,200.00		213,200.00
Totals for dept 00 -		216,563.00	219,105.55	216,200.00	(3,627.26)	213,200.00
TOTAL ESTIMATED REVENUES		216,563.00	219,105.55	216,200.00	(3,627.26)	213,200.00

BUDGET REPORT

Fund: 32 DEBT SERVICE FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 50 - ADMIN						
32-50-4801	DEBT PAYMENT - PRINCIPAL 2015B	195,000.00	195,000.00	200,000.00	200,000.00	205,000.00
32-50-4811	INTEREST EXPENSE 2015B	21,563.00	21,562.50	16,200.00	12,200.00	8,200.00
Totals for dept 50 - ADMIN		216,563.00	216,562.50	216,200.00	212,200.00	213,200.00
TOTAL APPROPRIATIONS		216,563.00	216,562.50	216,200.00	212,200.00	213,200.00
NET OF REVENUES/APPROPRIATIONS - FUND 32			2,543.05		(215,827.26)	
	BEGINNING FUND BALANCE	30,150.46	30,150.46	32,693.51	32,693.51	(183,133.75)
	ENDING FUND BALANCE	30,150.46	32,693.51	32,693.51	(183,133.75)	(183,133.75)

BUDGET REPORT
Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 00						
90-00-3701	STATE GRANT REVENUE	200,000.00	200,000.00			
90-00-3702	LOCAL GRANT REVENUE				20,000.00	10,000.00
90-00-3900	INTEREST		7,207.43	5,000.00	56,450.79	
90-00-5010	TRANSFERS IN - FROM GENERAL FUND	2,704,000.00	3,399,066.05	123,000.00		370,000.00
Totals for dept 00 -		2,904,000.00	3,606,273.48	128,000.00	76,450.79	380,000.00
TOTAL ESTIMATED REVENUES		2,904,000.00	3,606,273.48	128,000.00	76,450.79	380,000.00

BUDGET REPORT

Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 50 - ADMIN						
90-50-4412	CIP GENERAL ADMINISTRATION	80,000.00	16,152.87	110,000.00	12,140.49	130,000.00
90-50-4420	CIP ECONOMIC DEVELOPMENT	25,000.00	25,016.12	7,000.00	5,778.88	
Totals for dept 50 - ADMIN		105,000.00	41,168.99	117,000.00	17,919.37	130,000.00

BUDGET REPORT

Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 52 - PARKS						
90-52-4440	CIP PARKS EQUIPMENT	80,000.00	93,602.13		1,363.52	55,000.00
90-52-4442	CIP PARKS IMPROVEMENTS	30,000.00	3,816.67	90,000.00	54,305.99	80,000.00
Totals for dept 52 - PARKS		110,000.00	97,418.80	90,000.00	55,669.51	135,000.00

BUDGET REPORT
Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND
Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 04/30/25	2025-26 REQUESTED BUDGET
APPROPRIATIONS						
Dept 53 - STREETS						
90-53-4460	CIP STREETS ADMINISTRATION	2,915,000.00	3,033,305.94	55,000.00	95,154.82	40,000.00
90-53-4461	CIP STREETS EQUIPMENT	73,600.00	183,407.13	25,000.00	(213,473.98)	125,000.00
90-53-4462	CIP STREETS MAINTENANCE					50,000.00
90-53-4463	CIP STREETS STORM SEWER		5,000.00			
Totals for dept 53 - STREETS		2,988,600.00	3,221,713.07	80,000.00	(118,319.16)	215,000.00
TOTAL APPROPRIATIONS		3,203,600.00	3,360,300.86	287,000.00	(44,730.28)	480,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 90		(299,600.00)	245,972.62	(159,000.00)	121,181.07	(100,000.00)
BEGINNING FUND BALANCE		1,332,974.69	1,332,974.69	1,578,947.31	1,578,947.31	1,700,128.38
ENDING FUND BALANCE		1,033,374.69	1,578,947.31	1,419,947.31	1,700,128.38	1,600,128.38
ESTIMATED REVENUES - ALL FUNDS		9,931,154.00	11,506,905.09	5,355,540.00	5,081,868.90	5,702,256.00
APPROPRIATIONS - ALL FUNDS		10,909,657.00	11,114,599.67	5,605,562.00	4,022,067.47	5,581,009.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(978,503.00)	392,305.42	(250,022.00)	1,059,801.43	121,247.00
BEGINNING FUND BALANCE - ALL FUNDS		12,471,232.83	12,471,232.83	12,863,538.25	12,863,538.25	13,923,339.68
ENDING FUND BALANCE - ALL FUNDS		11,492,729.83	12,863,538.25	12,613,516.25	13,923,339.68	14,044,586.68