

CITY OF VILLA GROVE
DOUGLAS COUNTY, ILLINOIS

ORDINANCE NO. 2025-MC09

**AN ORDINANCE APPROVING THE
CITY OF VILLA GROVE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING APRIL 30, 2026**

ALSO COMMONLY KNOWN AS THE "FY26 BUDGET ORDINANCE"

PASSED BY THE CITY COUNCIL AND
APPROVED BY THE MAYOR OF THE
CITY OF VILLA GROVE, ILLINOIS
THIS TWENTY-EIGHTH DAY OF APRIL 2025

PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE MAYOR AND CITY COUNCIL OF THE CITY
OF VILLA GROVE, DOUGLAS COUNTY, ILLINOIS, THIS TWENTY-NINTH DAY OF APRIL 2025.

CITY OF VILLA GROVE
DOUGLAS COUNTY, ILLINOIS

ORDINANCE NO. 2025-MC09

April 28, 2025

**AN ORDINANCE APPROVING THE
CITY OF VILLA GROVE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING APRIL 30, 2026**

An Ordinance also commonly known as the “**FY26 BUDGET ORDINANCE**”, for the City of Villa Grove, Douglas County, Illinois, for the forthcoming fiscal year, beginning with the first day of May, A.D., 2025, and ending on the thirtieth day of April, A.D., 2026.

WHEREAS, the City of Villa Grove, Douglas County, Illinois, is a municipality as contemplated under Article VII, Section 7 of the Constitution of the State of Illinois, and the passage of this Ordinance constitutes an exercise of City’s powers and functions as granted in the same; and

WHEREAS, the City Council of the City of Villa Grove, Douglas County, Illinois, has, pursuant to 65 ILCS 5/8-2-9.1 et seq., adopted the Budget System in lieu of adopting an appropriation ordinance during the first quarter of the fiscal year; and

WHEREAS, said Budget System usually requires the preparation of an annual budget ordinance for passage by the City Council before the fiscal year beginning on May 1, 2025; and

WHEREAS, the City Council and Budget Officer believe that it is in the best interest of the residents of Villa Grove to proceed with the creation, study and approval of a new annual budget; and

WHEREAS, the tentative budget has been available for public inspection for at least ten days as required by statute; and a public hearing was conducted on said budget on

April 28, 2025, pursuant to notice thereof published on April 16, 2025, as required by statute; and

WHEREAS, the City Council has determined that the Budget attached hereto as Exhibit A should be approved for the fiscal year from May 1, 2025 to April 30, 2026.

NOW, THEREFORE BE IT ORDAINED BY THE MAYOR AND COUNCIL, CITY OF VILLA GROVE, DOUGLAS COUNTY, ILLINOIS, as follows:

SECTION 1: That the City of Villa Grove's Annual Budget for the Fiscal Year beginning May 1, 2025, and ending April 30, 2026 attached hereto as "Exhibit A" is made a part hereof, and incorporated herein by reference and is hereby approved.

SECTION 2: That all unexpended balances of any department made during the fiscal year are hereby transferred into the respective General Funds by the Budget Officer, and shall be considered as money in the hands of the City Treasurer, with the exception of any revenue attributable to a Non-Home Rule Sales Tax. All revenues directly attributable to Non-Home Rule Sales Tax, interest, and any applicable bond proceeds shall be designated to remain within the City's reserves for future use in emergency services.

SECTION 3: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

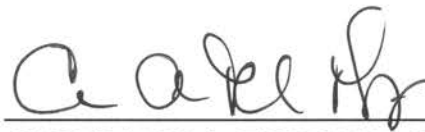
SECTION 4: That all ordinances, resolutions and order, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict repealed.

SECTION 5: That this Ordinance shall be in full force and effect from and after its passage and approval as provided by law, and shall be published in pamphlet form pursuant to law.

PRESENTED, PASSED, APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF VILLA GROVE, ILLINOIS, at its regular meeting on this twenty-eighth day of April, A.D., 2025, by a roll call vote as follows:

ELECTED OFFICIAL NAME	AYE	NAY	ABSTAIN	ABSENT
Blaney, Thelma I.	X			
Cheely, Kerry S.	X			
Clark, Wayne R.	X			
Hooker, Anthony L.				X
Johnson, Derek S.	X			
Nieto, Gilbert III	X			
<i>If required, Mayoral vote:</i> Eversole-Gunter, Cassandra A.				

APPROVED:



CASSANDRA A. EVERSOLE-GUNTER
Mayor

ATTEST:



MICHELLE L. OSBORNE
City Clerk

SEAL



**EXHIBIT A to the
FY26 Budget Ordinance**

For the Fiscal Year

**May 1, 2025
through
April 30, 2026**

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of All Funds

	<u>TOTAL</u>	<u>GF</u>	<u>SRF</u>
Balance Forward			
Cash--Checking (all combined)	4,954,035.57	3,728,779.20	1,225,256.37
Monies to be Collected			
Receivables	920,006.28	919,914.62	91.66
Revenues	3,387,657.77	2,557,821.63	829,836.14
Subtotal	4,307,664.05	3,477,736.25	829,927.80
Monies to be Disbursed			
Departmental Expenses			
Administrative/Legislative	(595,928.65)	(595,928.65)	
CPS Facilities	(1,498,951.51)	(1,498,951.51)	
CPS Recreation Program	(141,764.22)	(141,764.22)	
Disaster - Emergency Management Planning	(2,500.00)	(2,500.00)	
Disaster - Public Assistance Costs	(10,000.00)	(10,000.00)	
Fire Department	(1,082,315.39)	(1,082,315.39)	
Grants	(135,871.28)	(135,871.28)	
Motor Fuel Tax	(226,012.35)		(226,012.35)
Office	(146,164.87)	(146,164.87)	
Police Protection	(901,693.39)	(901,693.39)	
PW - Facilities Management	(791,181.20)	(791,181.20)	
Restricted Funds	(49,792.66)	(49,792.66)	
Tax Increment Financing	(18,172.80)		(18,172.80)
TIF Revelopment Projects	(150,768.58)		(150,768.58)
Non-departmental/Miscellaneous	(322,808.52)	(322,808.52)	
Payables (including bond/loan payments)	(811,445.60)	(60,285.60)	(751,160.00)
Subtotal	(6,885,371.02)	(5,739,257.29)	(1,146,113.73)
Ending Balance (Including Balance Forward)	2,376,328.60	1,467,258.15	909,070.45
Current Year Net Profit/Loss -- Collections less Disbursements	(2,577,706.97)	(2,261,521.05)	(316,185.92)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of General Fund

Budget

All Funds

Balance Forward			3,728,779.20
Cash--General Fund Checking		2,139,070.58	
1000 - Cash (03/31/2025) but estimated to 04/30/2025	1,959,130.15		
1000 -40D Fire Department Depreciation	16,504.70		
1000 -60D Police Department Depreciation	53,768.56		
1000 -80D Public Works Depreciation	28,838.80		
1004 - Reserve Cash--Separation Benefits Due	38,809.89		
1000 -902 Restricted Cash--BVG Fundraising	319.28		
1000 -901 Restricted Cash--Christmas Tree Lighting	13,099.82		
1007 -045-046 Restricted Cash--all Fire subfunds	17,660.98		
1007 -065-066 Restricted Cash--all Police subfunds	10,938.40		
Cash--Credit Card Transaction Fund (est. to 04/30/2025)		4,391.63	
Cash--Local Sales Tax Fund (est. to 04/30/2025)		34,237.43	
Cash--ARPA 2021 Grant Fund (est 04/30/2025)		133,064.50	
Cash--E-Pay Investment Acct (est 04/30/2025)		45.78	
Cash--E-Pay Settlement Acct (est 04/30/2025)		970.32	
Cash--Reserve Fund Restricted (est 04/30/2025)		1,118,925.30	
Cash--Reserve Fund Unrestricted (est 04/30/2025)		227,053.97	
Investments - Certificates of Deposit (03/31/2025) but estimated to 04/30/2025		71,019.69	
Total Monies To Be Collected			3,477,736.25
Receivables		919,914.62	
1031 - Accounts Receivable--Other	9,360.54		
1060 - Prepaid Fees	151,760.76		
1082 - Due from Spec Rev--TIF to GF	750,000.00		
1200 - Franchise Fees Receivable	358.26		
1300 - Local Taxes Receivable	11,902.28		
1400 - State Taxes Receivable	(3,467.22)		
Revenues		2,557,821.63	
Receipts--All types	2,191,584.43		
Transfers In--All types	366,237.20		
Total Monies To Be Disbursed			(5,739,257.29)
Expenses		(5,678,971.69)	
Administrative/Legislative	(595,928.65)		
CPS Facilities	(1,498,951.51)		
CPS Recreation Program	(141,764.22)		
Disaster - Emergency Management Planning	(2,500.00)		
Disaster - Public Assistance Costs	(10,000.00)		
Fire Protection	(1,082,315.39)		
Grants Projects	(135,871.28)		
Non-departmental/Miscellaneous	(322,808.52)		
Office	(146,164.87)		
Police Protection	(901,693.39)		
Public Works	(791,181.20)		
Restricted Funds	(49,792.66)		
Payables		(60,285.60)	
2010 - Accounts Payable	(57,005.61)		
2155 - Payroll SUT Accrued Payable	(3,279.99)		
Anticipated year end balance			
Including "Balance Forward"			1,467,258.15
Excluding "Balance Forward"			(2,261,521.05)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of General Fund

		<u>Budget</u>
Non-specific funds		
Balance Forward		3,419,330.63
Operating funds	1,959,130.15	
Cash--Credit Card Transaction Fund	4,391.63	
Cash--General Tax Fund	0.00	
Reserve Cash--Separation Benefits Due	38,809.89	
Cash--Reserve Fund Restricted	1,118,925.30	
Cash--Reserve Fund Unrestricted	227,053.97	
Investments--Certificates of Deposit	71,019.69	
Total Monies To Be Collected		2,968,248.20
Receivables	911,479.56	
Accounts Receivable--Other	9,360.54	
Local Taxes Receivable	358.26	
Prepaid Fees	151,760.76	
Due from TIF Fund	750,000.00	
Revenues	2,056,768.64	
Receipts--Non-specific Funds	1,735,531.44	
Transfers In	321,237.20	
Total Monies To Be Disbursed		(5,118,227.43)
Expenses	(5,057,941.83)	
Administrative/Legislative	(595,928.65)	
CPS Facilities	(1,498,951.51)	
CPS Recreation Program	(141,764.22)	
Disaster - Emergency Management Planning	(2,500.00)	
Disaster - Public Assistance Costs	(10,000.00)	
Fire Protection	(1,082,315.39)	
Grant Projects (leverage only)	114,128.72	
Non-departmental/Miscellaneous	(1,571.32)	
Office	(146,164.87)	
Police Protection	(901,693.39)	
Public Works	(791,181.20)	
Payables	(60,285.60)	
Accounts Payable	(57,005.61)	
Accounts Payable--Other	(3,279.99)	
Anticipated year end balance		
Including "Balance Forward"		1,269,351.39
Excluding "Balance Forward"		(2,149,979.24)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of General Fund

		<u>Budget</u>
Depreciation funds		
Balance Forward		99,112.06
Cash		99,112.06
Fire Department Depreciation	16,504.70	
Police Department Depreciation	53,768.56	
Public Works Depreciation	28,838.80	
Total Monies To Be Collected		45,000.00
Revenues		0.00
Int on Ck--FD Depreciation	0.00	
Int on Ck--PD Depreciation	0.00	
Int on Ck--PW Depreciation	0.00	
Transfers In		45,000.00
Intrafund transfer In--FD Budget to FD Deprec	0.00	
Intrafund transfer In--PD Budget to PD Deprec	20,000.00	
Intrafund transfer In--PW Budget to PW Deprec	25,000.00	
Total Monies To Be Disbursed		(144,112.06)
Intrafund transfers out		(144,112.06)
Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(99,112.06)

Grant funds

Balance Forward		133,064.50
Cash		133,064.50
Total Monies To Be Collected		252,806.78
Revenues		252,806.78
Grant Rev--ARPA 2021	N/A	
Int on Ck--ARPA 2021	2,806.78	
Grant Rev--Legislative	250,000.00	
Total Monies To Be Disbursed		(385,871.28)
Expenses		(385,871.28)
Grant Projects--ARPA	(135,871.28)	
Partial work--CRC Parking/Drainage Project	(250,000.00)	
Payables		
Due to General Fund (from grants)	0.00	
Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(133,064.50)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of General Fund

		<u>Budget</u>
Local Sales Tax funds		
Balance Forward		34,237.43
Cash	34,237.43	
Total Monies To Be Collected		142,887.71
Revenues	142,887.71	
Int on Ck--LSTF	2,571.01	
Taxes--VG NHMR Sales/Service	140,316.70	
Receivables		
Total Monies To Be Disbursed		(177,125.14)
Expenses		
Transfers Out	(177,125.14)	
Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(34,237.43)

Restricted Community Programs funds

Balance Forward		13,419.10
Restricted Cash--BVG Fundraising	319.28	
Restricted Cash--Christmas Tree Lighting	13,099.82	
Restricted Cash--Freedom Festival	0.00	
Total Monies To Be Collected		2,066.67
Revenues	2,066.67	
BVG--Park Board	0.00	
Christmas Tree Lighting	2,000.00	
Freedom Festival	66.67	
Total Monies To Be Disbursed		(15,485.77)
Expenses	(15,485.77)	
BVG--Park Board	(319.28)	
Christmas Tree Lighting	(15,099.82)	
Freedom Festival	(66.67)	
Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(13,419.10)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of General Fund

		<u>Budget</u>
Restricted Emergency Services funds		
Balance Forward		28,599.38
Restricted Cash--Fire funds	17,660.98	
Restricted Cash--Police funds	10,938.40	
Total Monies To Be Collected		5,707.51
Revenues	5,707.51	
Fire Restricted funds	3,818.13	
Police Restricted funds	1,889.38	
Total Monies To Be Disbursed		(34,306.89)
Expenses	(34,306.89)	
Fire Restricted funds	(21,479.11)	
Police Restricted funds	(12,827.78)	
Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(28,599.38)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Revenues of General Fund

		Actual Rev-- FY23	Actual Rev-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Nonspecific Receipts					
4020 -	Cash Over	11.93	23.50	85.75	0.00
4030 -	Donations	0.00	1,832.18	0.00	0.00
4030 - 012	Donations--Community Development	0.00	0.00	120.00	40.00
4030 - 030	Donations--Ambulance Contract	48,588.00	52,300.00	0.00	68,209.20
4031 - 070	Donations--CPS Day Passes	N/A	0.00	118.00	39.33
4015 -	Fees--Franchise	43,745.75	55,327.96	44,683.18	45,800.26
4040 -	Fees--Impounded Vehicles	8,500.00	9,500.00	10,000.00	9,333.33
4045 -	Fees--Miscellaneous	143.00	186.21	182.15	170.45
4050 -	Fees--Ordinance Violations	60.00	25.00	120.00	150.00
4060 -	Fees--Restitutions	287.63	411.76	253.58	317.66
4065 -	Fees--Rural Fire	600.00	1,000.00	500.00	700.00
4070 -	Fees--Traffic Fines	13,224.05	14,809.59	16,168.10	14,733.91
4085 -	Insurance Claim Proceeds	13,318.48	8,688.62	6,165.74	0.00
4090 -	Int on Ck--General	93,019.79	201,135.74	103,387.19	77,540.39
4091 -	Int on Property Taxes	637.10	2,214.58	3,072.63	2,304.47
4110 -	Licenses	7,126.00	6,558.00	6,000.00	6,561.33
4120 - 070	Membership Sales	N/A	34,118.00	5,000.00	12,000.00
4135 -	Other Financing Sources/Loans	0.00	0.00	2,740.61	85,348.00
4140 -	Other Income	3,085,824.38	50,796.63	12,155.18	0.00
4140 - 060	Other Income--VGPD SRO	25,136.79	4,689.47	9,977.42	18,000.00
4150 -	Permits--Building	9,231.10	10,766.75	4,401.30	8,133.05
4155 -	Permits--Golf Carts	2,310.00	2,135.00	1,500.00	1,981.67
4160 -	Permits--Miscellaneous	630.00	955.00	690.00	758.33
4175 -	Rebate Income	N/A	25.92	8.90	89.04
4180 -	Rent Income	915.00	27,791.00	1,237.92	9,981.31
4180 - 070	Rent Income--Community Center	N/A	1,847.00	960.00	1,403.50
4180 - 072	Rent Income--Pavilions	N/A	5.00	6.00	25.00
4185 -	Sale Income	6,726,694.44	0.00	0.00	7,500.00
4210 -	Taxes--Property Levy	303,239.19	332,689.95	436,331.03	479,574.02
4230 -	Taxes--State Cannabis Use	N/A	N/A	3,465.05	4,103.52
4220 -	Taxes--State Income	380,418.77	411,390.33	427,211.04	440,683.44
4240 -	Taxes--State Local Use	100,769.39	94,013.21	88,992.00	48,451.20
4250 -	Taxes--State MTCT Sales	192,219.90	185,699.14	171,433.59	169,719.25
4260 -	Taxes--State Personal Property Replacement	54,263.09	35,741.81	23,173.66	21,622.50
4265 -	Taxes--State Video Gaming	30,308.17	35,726.01	37,391.15	34,475.11
4270 -	Taxes--Local Simplified Telecommunications	23,153.55	22,896.22	19,712.32	21,920.70
4280 -	Taxes--Township Road and Bridge	7,503.82	5,425.84	3,540.55	5,490.07
4290 -	Taxes--Local Municipal Utility	147,776.28	158,203.32	134,996.48	138,371.39
4195 -	Trade Allowance	3,700.00	0.00	0.00	0.00
4998 -	Unrealized Gain/Loss	0.00	0.00	0.00	N/A
TOTAL--Nonspecific Receipts		11,323,355.60	1,768,928.74	1,575,780.52	1,735,531.44

Depreciation Fund Receipts

4090 - 40D	Int on Ck--FD Deprec	850.51	1,243.51	0.00	0.00
4090 - 60D	Int on Ck--PD Deprec	1,056.62	1,544.89	0.00	0.00
4090 - 80D	Int on Ck--PW Deprec	566.74	828.60	0.00	0.00
TOTAL--Depreciation Fund Receipts		2,473.87	3,617.00	0.00	0.00

CITY OF VILLA GROVE--FY26 Budget Ordinance
Revenues of General Fund

		Actual Rev-- FY23	Actual Rev-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Grant Fund Receipts					
4080 - 510	Grant Rev--ARPA 2021	93,489.64	0.00	0.00	N/A
4090 - 510	Int on Ck--ARPA 2021	4,847.64	13,822.42	14,033.92	2,806.78
4080 - 006	Grant Rev--IDNR Comm Cent P1	0.00	0.00	2,140,300.00	N/A
4080 -	Grant Rev--Legislative	N/A	N/A	0.00	250,000.00
4080 - 040	Grant Rev--FEMA Fire Equipment	1,000.00	0.00	0.00	N/A
4080 - 502	Grant Rev--HMGP FEMA Funds	0.00	0.00	0.00	N/A
4080 - 200	Grant Rev--PA/Disaster Assistance	<u>0.00</u>	<u>0.00</u>	<u>33,929.83</u>	<u>N/A</u>
TOTAL--Grant Fund Receipts		99,337.28	13,822.42	2,188,263.75	252,806.78
Local Sales Tax Fund Receipts					
4095 -	Int on Ck--Local Sales Tax Fund	6,182.81	19,409.35	10,284.05	2,571.01
4099 -	Int on Investments	0.00	0.00	0.00	N/A
4295 -	Taxes--VG NHMR Sales/Service	<u>145,968.34</u>	<u>142,121.36</u>	<u>132,860.41</u>	<u>140,316.70</u>
TOTAL--LST Fund Receipts		152,151.15	161,530.71	143,144.46	142,887.71
CPS Program Receipts					
General					
4025 - 700	Concession Sales	1,012.11	1,118.54	11,130.71	22,261.42
4030 - 700	Donations	110.00	1,175.00	250.00	0.00
4031 - 700	Donations--Scholarships	0.00	0.00	300.00	0.00
4075 - 700	Fundraising Sales	4,990.00	0.00	0.00	10,000.00
4090 - 700	Int on Ck--RP General	13.48	2.80	0.00	N/A
4140 - 700	Other Income	0.00	2,615.75	2,926.80	0.00
4190 - 700	Sponsorship Sales	<u>8,590.01</u>	<u>4,105.00</u>	<u>0.00</u>	<u>4,231.67</u>
	SUBTOTAL	14,715.60	9,017.09	14,607.51	36,493.09
Baseball					
4055 - 701	Fees--Registrations	3,320.00	3,322.96	600.00	2,414.32
4075 - 701	Fundraising Sales	0.00	(421.08)	5,477.00	0.00
4190 - 701	Sponsorship Sales	0.00	0.00	0.00	0.00
4300 - 701	Tournament Entry Fees Charged	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	3,320.00	2,901.88	6,077.00	2,414.32
Flag Football					
4055 - 711	Fees--Registrations	0.00	0.00	0.00	0.00
4075 - 711	Fundraising Sales	<u>0.00</u>	<u>0.00</u>	<u>210.00</u>	<u>70.00</u>
	SUBTOTAL	0.00	0.00	210.00	70.00
Kickball					
4055 - 713	Fees--Registrations	0.00	0.00	0.00	0.00
4075 - 713	Fundraising Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00
Multi Sports Camp					
4055 - 705	Fees--Registrations	N/A	N/A	0.00	0.00
4075 - 705	Fundraising Sales	<u>N/A</u>	<u>N/A</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00

CITY OF VILLA GROVE--FY26 Budget Ordinance
Revenues of General Fund

		Actual Rev-- <u>FY23</u>	Actual Rev-- <u>FY24</u>	Projected <u>EOY FY25</u>	Estimated for <u>FY26 Budget</u>
CPS Program Receipts (cont.)					
Pickleball					
4055 - 703	Fees--Registrations	N/A	203.00	250.00	151.00
4075 - 703	Fundraising Sales	<u>N/A</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	203.00	250.00	151.00
Soccer					
4030 - 707	Donations	0.00	0.00	0.00	0.00
4055 - 707	Fees--Registrations	4,730.00	6,093.00	5,125.00	5,316.00
4075 - 707	Fundraising Sales	0.00	0.00	107.16	35.72
4190 - 707	Sponsorship Sales	<u>500.00</u>	<u>500.00</u>	<u>0.00</u>	<u>333.33</u>
	SUBTOTAL	5,230.00	6,593.00	5,232.16	5,685.05
Softball					
4055 - 708	Fees--Registrations	2,855.00	2,155.00	3,013.20	2,674.40
4075 - 708	Fundraising Sales	0.00	(421.08)	0.00	0.00
4190 - 708	Sponsorship Sales	0.00	0.00	0.00	0.00
4300 - 708	Tournament Entry Fees Charged	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	2,855.00	1,733.92	3,013.20	2,674.40
Summer Dayz Park Program					
4030 - 704	Donations--Summer Dayz	300.00	250.00	600.00	383.33
4310 -	Youth Summer Dayz--Weekly Program	<u>750.00</u>	<u>650.00</u>	<u>624.00</u>	<u>674.67</u>
	SUBTOTAL	1,050.00	900.00	1,224.00	1,058.00
Teeball					
4055 - 709	Fees--Registrations	940.00	939.00	1,129.20	1,002.73
4190 - 709	Sponsorship Sales	<u>0.00</u>	<u>325.00</u>	<u>0.00</u>	<u>108.33</u>
	SUBTOTAL	940.00	1,264.00	1,129.20	1,111.06
Volleyball					
4025 - 710	Concession Sales/Entry Fees	264.00	0.00	1,259.00	507.67
4055 - 710	Fees--Registrations	<u>920.00</u>	<u>852.00</u>	<u>1,518.00</u>	<u>1,096.67</u>
	SUBTOTAL	1,184.00	852.00	2,777.00	1,604.34
Wiffle Ball					
4055 - 712	Fees--Registrations	0.00	195.00	210.00	50.00
4300 - 712	Tournament Entry Fees Charged	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	195.00	210.00	50.00
CPS Zest for Life Center					
4030 - 018	Donations--Zest for Life Center (prev SC)	60.00	358.89	60.00	159.63
4055 - 771	Fees--Registrations		665.00	420.00	400.00
4055 - 772	Fees--Registrations		34.00	0.00	50.00
4180 - 018	Rent Income--ZFL Center	<u>0.00</u>	<u>1,010.00</u>	<u>980.30</u>	<u>663.43</u>
	SUBTOTAL	60.00	2,067.89	1,460.30	1,273.06
TOTAL--CPS Program Receipts		29,354.60	25,727.78	36,190.37	52,584.32

CITY OF VILLA GROVE--FY26 Budget Ordinance
Revenues of General Fund

		Actual Rev-- <u>FY23</u>	Actual Rev-- <u>FY24</u>	Projected <u>EOY FY25</u>	Estimated for <u>FY26 Budget</u>
Restricted Receipts					
BVG Events					
4030 - 902	Donations--BVG Events	100.00	0.00	0.00	0.00
4090 - 902	Int on Ck--BVG Events	<u>6.27</u>	<u>9.18</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	106.27	9.18	0.00	0.00
Christmas Tree Lighting					
4030 - 901	Donations--Christmas Tree Lighting	1,378.00	7,652.00	4,562.00	1,000.00
4075 - 901	Fundraising Sales--Christmas Tree Lighting	6,982.00	3,930.00	3,185.00	1,000.00
4090 - 901	Int on Ck--Christmas Tree Lighting	<u>157.96</u>	<u>271.98</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	8,517.96	11,853.98	7,747.00	2,000.00
Community Center Phase 1					
4030 - 006	Donations--Comm Center P1	51,000.00	51,510.00	5,377.00	0.00
4090 - 006	Int on Ck--Comm Center P1	<u>2,816.60</u>	<u>5,175.68</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	53,816.60	56,685.68	5,377.00	0.00
Fire Restricted Funds					
4030 - 045	Donations--FD Rest Reg	0.00	724.00	1,200.00	0.00
4350 - 045	Foreign Fire Insurance Proceeds	5,584.13	0.00	5,870.25	3,818.13
4090 - 045	Int on Ck--FD Rest Reg	354.22	544.78	0.00	0.00
4030 - 046	Donations--FD Rest Fundraising	150.00	0.00	180.00	0.00
4090 - 046	Int on Ck--FD Rest Fundraising	<u>58.78</u>	<u>86.98</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	6,147.13	1,355.76	7,250.25	3,818.13
Freedom Festival					
4030 - 903	Donations--Freedom Festival	0.00	100.00	100.00	66.67
4090 - 903	Int on Ck--Freedom Festival	<u>2.06</u>	<u>4.79</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	2.06	104.79	100.00	66.67
Police Restricted Funds					
4030 - 065	Donations--PD Rest Regular	0.00	687.73	0.00	0.00
4090 - 065	Int on Ck--PD Rest Regular	0.82	3.43	0.00	0.00
4140 - 065	Other Income--PD Rest Regular	0.00	0.00	0.00	0.00
4320 - 066	CFD--Drug Enforcement	0.00	0.00	0.00	0.00
4330 - 066	CFD--DUI Equipment	1,257.12	1,985.00	2,406.00	1,882.71
4340 - 066	CFD--Vehicle Fund	20.00	0.00	0.00	6.67
4090 - 066	Int on Ck--PD Rest DEA/DUI	163.92	225.04	0.00	0.00
4140 - 066	Other Income--PD Rest DEA/DUI	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	1,441.86	2,901.20	2,406.00	1,889.38
TOTAL--Restricted Receipts		70,031.88	72,910.59	22,880.25	7,774.18

CITY OF VILLA GROVE--FY26 Budget Ordinance
Revenues of General Fund

	Actual Rev-- <u>FY23</u>	Actual Rev-- <u>FY24</u>	Projected <u>EOY FY25</u>	Estimated for <u>FY26 Budget</u>
Transfers In--Regular				
4100 - Interfund Transfers In	4,127.57	0.00	0.00	0.00
4101 - Intrafund Transfers In--from deprec/lstf	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>321,237.20</u>
TOTAL	4,127.57	0.00	0.00	321,237.20

Transfers In--Depreciation Funds

4101 - 40D Intrafund Transfers In--FD Deprec	0.00	0.00	0.00	0.00
4101 - 60D Intrafund Transfers In--PD Deprec	0.00	0.00	0.00	20,000.00
4101 - 80D Intrafund Transfers In--PW Deprec	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>
TOTAL	0.00	0.00	0.00	45,000.00

Transfers In--Restricted Funds

4100 - 400 Interfund Transfers In	<u>1,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	1,000,000.00	0.00	0.00	0.00

Utility Receipts/Transfers In (for history only)

4000 - Billed Revenue--Invoices	473,526.88	0.00	0.00	N/A
4001 - Billed Revenue--Penalties/Fees	9,959.16	0.00	0.00	N/A
4002 - Unbilled Revenues	(4,425.87)	0.00	0.00	N/A
4010 - Bulk Sales	2,361.75	0.00		
4090 - Int on Ck--Sewer/Water	12,104.82	0.00	0.00	N/A
4090 - 005 Int on Ck--Service Deposits	125.40	0.00	0.00	N/A
4090 - 805 Int on Ck--Grant/Loan Fund	0.00	0.00		
4090 - 90D Int on Ck--Sewer/Water Depreciation	349.53	0.00	0.00	N/A
4135 - Other Financing Sources	77,649.00	0.00	0.00	N/A
4140 - Other Income	15,101.10	0.00	0.00	N/A
4190 - Taps	0.00	0.00		
4100 Interfund Transfers In	0.00	0.00		
4101 Intrafund Transfers In	0.00	0.00		
4101 - 90D Intrafund Tx In--Sewer/Water Deprec	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>
TOTAL	586,751.77	0.00	0.00	0.00

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Administrative/Legislative					
Administrator					
5040 - 008	Bonding/Licensing	139.04	144.72	151.77	261.04
5065 - 008	Contractual Services/Rentals	978.25	1,055.40	1,133.59	1,599.29
5080 - 008	Dues and Membership Fees	1,817.09	930.38	1,433.59	2,500.13
5240 - 008	Miscellaneous	390.58	534.62	286.42	250.00
5250 - 008	Office Supplies	565.18	77.83	165.13	287.08
5270 - 008	Printing Fees	0.00	0.00	61.50	102.50
5345 - 008	Software	657.79	925.41	642.19	827.33
5360 - 008	Subscription Fees/Publications	0.00	72.00	153.60	684.80
5370 - 008	Supplies/Small Equipment	37.98	4,436.79	120.52	550.00
5380 - 008	Training (Conf/Seminars Etc)	798.52	466.21	1,103.40	1,030.00
5385 - 008	Travel/Mileage	491.29	2,119.60	3,584.14	5,114.60
5400 - 008	Uniforms	597.81	812.53	673.90	900.00
5410 - 008	Utilities	397.51	384.14	348.19	417.83
5090 - 008	Employer FICA Contribution	5,863.86	7,002.31	5,808.32	7,061.04
5095 - 008	Employer IMRF Contribution	7,113.56	7,135.59	6,230.99	5,906.07
5100 - 008	Employer Unemployment Contrib	338.41	332.96	292.24	365.30
5140 - 008	Fringe Benefits	27,422.60	29,406.80	32,509.44	41,190.88
5330 - 008	Salaries	<u>85,428.62</u>	<u>100,594.95</u>	<u>85,332.00</u>	<u>92,301.13</u>
	SUBTOTAL	133,038.09	156,432.24	140,030.93	161,349.02
Building Inspector					
5040 - 009	Bonding/Licensing	139.04	144.72	151.77	151.04
5065 - 009	Contractual Services/Rentals	359.68	447.00	657.89	842.65
5080 - 009	Dues and Membership Fees	0.00	0.00	0.00	100.00
5240 - 009	Miscellaneous	24.97	0.00	0.00	100.00
5270 - 009	Printing Fees	N/A	N/A	123.00	0.00
5370 - 009	Supplies/Small Equipment	N/A	N/A	172.26	200.00
5400 - 009	Uniforms	0.00	0.00	0.00	100.00
5090 - 009	Employer FICA Contribution	78.02	120.36	169.93	172.18
5100 - 009	Employer Unemployment Contrib	29.90	39.63	58.67	59.08
5332 - 009	Salaries	<u>1,020.00</u>	<u>1,573.21</u>	<u>2,221.49</u>	<u>2,250.66</u>
	SUBTOTAL	1,651.61	2,324.92	3,555.01	3,975.61
City Clerk					
5040 - 010	Bonding/Licensing	278.16	319.28	303.62	412.09
5065 - 010	Contractual Services/Rentals	169.22	151.20	200.76	302.65
5080 - 010	Dues and Membership Fees	12.50	0.00	0.00	205.00
5240 - 010	Miscellaneous	93.86	87.33	0.00	50.00
5270 - 010	Printing Fees	139.40	0.00	123.00	0.00
5345 - 010	Software	N/A	148.48	413.16	444.97
5370 - 010	Supplies/Small Equipment	0.00	0.00	63.60	500.00
5380 - 010	Training (Conf/Seminars Etc)	0.00	12.50	0.00	550.00
5385 - 010	Travel/Mileage	0.00	0.00	0.00	1,834.00
5400 - 010	Uniforms	0.00	0.00	0.00	200.00
5090 - 010	Employer FICA Contribution	294.57	263.01	263.00	524.68
5330 - 010	Salaries	3,300.00	3,300.00	3,025.00	6,858.56
5335 - 010	Salaries--Missed Meetings	137.50	137.50	495.00	0.00
5336 - 010	Salaries--Special Meetings	<u>412.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	4,837.71	4,419.30	4,887.14	11,881.96

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Administrative/Legislative (cont.)					
City Comptroller					
5080 - 023	Dues and Membership Fees	N/A	N/A	0.00	419.00
5240 - 023	Miscellaneous	N/A	N/A	0.00	50.00
5270 - 023	Printing Fees	N/A	N/A	61.50	150.00
5380 - 023	Training (Conf/Seminars Etc)	N/A	N/A	0.00	1,109.00
5385 - 023	Travel/Mileage	N/A	N/A	0.00	2,427.00
5090 - 023	Employer FICA Contribution	N/A	N/A	103.02	455.26
5330 - 023	Salaries	<u>N/A</u>	<u>N/A</u>	<u>1,606.70</u>	<u>5,951.09</u>
	SUBTOTAL	0.00	0.00	1,771.22	10,561.35
City Treasurer					
5040 - 011	Bonding/Licensing	1,251.60	1,302.00	1,366.08	1,359.52
5065 - 011	Contractual Services/Rentals	75.60	75.60	70.03	124.39
5080 - 011	Dues and Membership Fees	331.50	459.00	275.00	25.00
5240 - 011	Miscellaneous	189.84	307.11	13.55	50.00
5270 - 011	Printing Fees	0.00	0.00	102.50	150.00
5345 - 011	Software	N/A	74.22	149.04	444.97
5370 - 011	Supplies/Small Equipment	0.00	0.00	0.00	50.00
5380 - 011	Training (Conf/Seminars Etc)	175.00	500.50	585.00	75.00
5385 - 011	Travel/Mileage	2,482.85	1,421.92	1,069.46	0.00
5400 - 011	Uniforms	0.00	0.00	0.00	200.00
5090 - 011	Employer FICA Contribution	273.51	252.47	247.51	429.17
5330 - 011	Salaries	3,300.00	3,300.00	3,235.14	5,610.08
5336 - 011	Salaries--Special Meetings	<u>275.00</u>	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>
	SUBTOTAL	8,354.90	7,692.82	7,113.31	8,518.13
Community Development					
5610 - 012	Christmas Lighting	0.00	0.00	812.81	1,750.00
5625 - 012	Cleanup Days--Electronics	0.00	0.00	0.00	N/A
5620 - 012	Cleanup Days--Regular	60.00	0.00	0.00	2,350.00
5060 - 012	Contract Repairs & Maintenance	7,296.49	19,900.83	1,420.00	2,000.00
5065 - 012	Contractual Services/Rentals	151.20	75.60	625.89	351.33
5710 - 012	Cooperative Projects	0.00	0.00	5,577.50	0.00
5630 - 012	Fireworks	13,200.00	13,900.00	14,324.00	14,000.00
5210 - 012	Legal Fees	N/A	N/A	0.00	0.00
5240 - 012	Miscellaneous	756.93	1,857.00	1,752.00	100.00
5275 - 012	Promotion/Community Projects	4,771.92	14,551.64	2,853.77	16,920.00
5300 - 012	Real Property Purchases	1,056,000.00	386,095.00	0.00	0.00
5360 - 012	Subscriptions/Publications	0.00	0.00	0.00	100.00
5380 - 012	Training (Conf/Seminars Etc)	0.00	775.00	0.00	100.00
5385 - 012	Travel/Mileage	0.00	0.00	0.00	100.00
5740 - 012	Walldogs Reserve	<u>0.00</u>	<u>743.02</u>	<u>0.00</u>	<u>N/A</u>
	SUBTOTAL	1,082,236.54	437,898.09	27,365.97	37,771.33

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Administrative/Legislative (cont.)					
Economic Development					
5065 - 120	Contractual Services/Rentals	N/A	N/A	0.00	151.33
5710 - 120	Cooperative Projects	N/A	5,000.00	15,000.00	20,000.00
5230 - 120	Marketing	N/A	N/A	0.00	0.00
5240 - 120	Miscellaneous	N/A	N/A	0.00	500.00
5275 - 120	Promotion/Community Projects	N/A	N/A	0.00	2,500.00
5360 - 120	Subscription Fees/Publications	N/A	N/A	0.00	100.00
5380 - 120	Training (Conf/Seminars Etc)	N/A	N/A	720.00	740.00
5385 - 120	Travel/Mileage	<u>N/A</u>	<u>525.98</u>	<u>1,000.81</u>	<u>1,790.00</u>
	SUBTOTAL	0.00	5,525.98	16,720.81	25,781.33
Franchise					
5210 - 013	Legal Fees	0.00	0.00	0.00	720.00
5240 - 013	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>
	SUBTOTAL	0.00	0.00	0.00	970.00
Franchise--Ambulance					
5060 - 030	Contract Repairs & Maintenance	0.00	0.00	779.05	0.00
5065 - 030	Contractual Services/Rentals	128,116.00	141,219.25	155,245.99	170,773.00
5170 - 030	Insurance	1,081.22	1,184.24	872.90	973.67
5240 - 030	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
	SUBTOTAL	129,197.22	142,403.49	156,897.94	171,846.67
Mayor and Council					
5020 - 014	Audit Fees	30,150.00	43,200.00	50,000.00	50,000.00
5040 - 014	Bonding/Licensing	556.24	476.00	303.62	302.09
5060 - 014	Contract Repairs & Maintenance	65.00	0.00	0.00	N/A
5065 - 014	Contractual Services/Rentals	8,755.65	9,510.06	11,183.83	16,311.04
5070 - 014	Contributions	0.00	900.00	840.00	1,000.00
5080 - 014	Dues and Membership Fees	475.08	475.00	408.32	425.00
5165 - 014	Host Social Functions	0.00	25.65		
5170 - 014	Insurance	89.80	123.85	127.12	108.61
5210 - 014	Legal Fees	16,313.89	10,786.00	30,857.16	30,857.16
5211 - 014	Legal Fees (Labor Union)	3,277.50	1,440.00	0.00	0.00
5240 - 014	Miscellaneous	2,789.75	1,962.75	1,637.00	1,000.00
5250 - 014	Office Supplies	0.00	0.00	0.00	100.00
5270 - 014	Printing Fees	563.80	661.20	723.00	1,500.00
5350 - 014	Strategic Planning	0.00	0.00	19,500.00	0.00
5360 - 014	Subscription Fees/Publications	30.00	30.00	36.00	250.00
5370 - 014	Supplies/Small Equipment	553.32	0.00	7,631.02	2,512.94
5380 - 014	Training (Conf/Seminars Etc)	0.00	0.00	585.00	1,300.00
5385 - 014	Travel/Mileage	42.50	0.00	2,430.18	6,385.00
5400 - 014	Uniforms	157.21	965.00	0.00	750.00
5410 - 014	Utilities	520.72	500.27	295.16	354.19
5090 - 014	Employer FICA Contribution	2,062.31	2,203.11	1,919.90	3,244.65
5100 - 014	Employer Unemployment Contribution	19.37	0.00	0.00	0.00
5330 - 014	Salaries	21,799.92	26,099.92	22,304.26	42,413.73
5335 - 014	Salaries--Missed Meetings	2,700.00	2,700.00	3,780.00	0.00
5332 - 014	Salaries--Part-Time	660.00	0.00	0.00	0.00
5336 - 014	Salaries--Special Meetings	1,800.00	600.00	0.00	0.00
5420 - 014	Worker's Compensation	<u>78.80</u>	<u>78.40</u>	<u>82.72</u>	<u>75.89</u>
	SUBTOTAL	93,460.86	102,737.21	154,644.29	158,890.30

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		<u>Actual Exp--</u> <u>FY23</u>	<u>Actual Exp--</u> <u>FY24</u>	<u>Projected</u> <u>EOY FY25</u>	<u>Estimated for</u> <u>FY26 Budget</u>
Administrative/Legislative (cont.)					
Park Board					
5065 - 015	Contractual Services/Rentals	151.20	75.60	0.00	N/A
5240 - 015	Miscellaneous	0.00	0.00	0.00	N/A
5440 - 015	Park Board Reserve	0.00	0.00	0.00	N/A
5370 - 015	Supplies/Small Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>
	SUBTOTAL	151.20	75.60	0.00	0.00
Planning and Zoning					
5065 - 016	Contractual Services/Rentals	359.77	404.97	100.43	271.33
5210 - 016	Legal Fees	0.00	0.00	0.00	240.00
5240 - 016	Miscellaneous	0.00	0.00	0.00	50.00
5260 - 016	Postage/Shipping	0.00	0.00	0.00	50.00
5270 - 016	Printing Fees	0.00	176.00	0.00	150.00
5360 - 016	Subscription Fees/Publications	0.00	0.00	0.00	172.49
5090 - 016	Employer FICA Contribution	0.00	0.00	7.65	22.95
5095 - 016	Employer IMRF Contribution	0.00	0.00	0.00	19.20
5100 - 016	Employer Unemployment Contrib	0.00	0.00	0.80	0.00
5330 - 016	Salaries	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>300.00</u>
	SUBTOTAL	359.77	580.97	208.88	1,275.96
Risk Management					
5370 - 017	Supplies/Small Equipment	0.00	0.00	418.01	500.00
5380 - 017	Training (Conf/Seminars Etc)	0.00	0.00	0.00	341.00
5385 - 017	Travel/Mileage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,266.00</u>
	SUBTOTAL	0.00	0.00	418.01	3,107.00
TOTAL--Adminstrative/Legislative		1,453,287.90	860,090.62	513,613.51	595,928.65

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

	Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
City Hall/Administrative Office				
5040 - 050 Bonding/Licensing	278.16	238.00	151.77	151.04
5060 - 050 Contract Repairs & Maintenance	65.00	9,636.67	10,833.02	0.00
5065 - 050 Contractual Services/Rentals	18,757.52	14,432.07	17,597.75	18,270.80
5120 - 050 Equipment Purchases	0.00	0.00	0.00	15,000.00
5240 - 050 Miscellaneous	535.38	1,083.43	492.86	1,000.00
5250 - 050 Office Supplies	1,070.71	1,318.52	1,391.34	2,852.22
5260 - 050 Postage/Shipping	3,393.61	600.00	1,117.01	1,000.00
5270 - 050 Printing Fees	0.00	0.00	0.00	0.00
5310 - 050 Repairs and Maintenance	0.00	13,189.19	740.06	250.00
5345 - 050 Software	319.91	608.07	439.54	521.23
5360 - 050 Subscription Fees/Publications	0.00	0.00	0.00	120.00
5370 - 050 Supplies/Small Equipment	1,045.09	8,605.94	723.61	3,747.70
5380 - 050 Training (Conf/Seminars/Classes)	0.00	0.00	0.00	0.00
5385 - 050 Travel/Mileage	142.47	7.70	31.79	500.00
5400 - 050 Uniforms	544.47	375.98	88.78	400.00
5410 - 050 Utilities	2,193.85	1,162.12	809.94	971.93
5090 - 050 Employer FICA Contribution	4,306.03	3,375.82	3,354.28	4,612.33
5095 - 050 Employer IMRF Contribution	5,012.80	3,397.38	3,435.82	3,487.85
5100 - 050 Employer Unemployment Contrib	435.34	332.95	199.99	517.11
5140 - 050 Fringe Benefits	11,771.80	11,163.20	26,511.12	23,027.68
5141 - 050 Fringe Benefits Reimbursed	1,330.00	340.00	0.00	0.00
5170 - 050 Insurance	7,380.46	9,781.57	9,773.21	9,110.00
5330 - 050 Salaries	55,689.51	45,459.68	45,854.59	52,556.58
5331 - 050 Salaries--Overtime	1,252.79	1,900.15	1,222.97	1,952.12
5332 - 050 Salaries--Part-Time	1,200.00	0.00	0.00	983.20
5333 - 050 Salaries--Temporary	0.00	0.00	0.00	4,800.00
5420 - 050 Worker's Compensation	<u>376.36</u>	<u>345.07</u>	<u>362.44</u>	<u>333.08</u>
TOTAL	117,101.26	127,353.51	125,131.89	146,164.87

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Community Programs & Services Facilities					
Recreation Center					
5040 - 070	Bonding/Licensing	0.00	51.36	151.77	151.04
5060 - 070	Contract Repairs & Maintenance	0.00	24,902.81	279,431.45	770,000.00
5065 - 070	Contractual Services/Rentals	729.41	6,201.55	35,579.23	10,650.93
5110 - 070	Engineering Fees	N/A	N/A	32,066.00	4,500.00
5120 - 070	Equipment Purchases	0.00	0.00	0.00	0.00
5430 - 070	Interest Exp--VGSB Bonds	N/A	101,888.69	151,732.42	146,839.00
5190 - 070	Janitorial Supplies	0.00	1,127.86	4,511.64	2,000.00
5230 - 070	Marketing	0.00	4,764.07	23,583.60	7,500.00
5240 - 070	Miscellaneous	564.28	757.62	797.69	500.00
5250 - 070	Office Supplies	0.00	539.50	365.77	529.00
5260 - 070	Postage/Shipping	63.00	258.39	0.00	1,630.00
5265 - 070	Principal Exp--VGSB Bonds	N/A	89,000.00	93,000.00	98,000.00
5270 - 070	Printing Fees	330.88	0.00	123.00	500.00
5310 - 070	Repairs and Maintenance	0.00	0.00	1,926.66	500.00
5345 - 070	Software	0.00	4,148.48	5,213.16	5,621.23
5399 - 070	Start-up Costs	N/A	255,055.71	4,306.50	0.00
5365 - 070	Supplies--Concessions		547.25	2,866.22	0.00
5370 - 070	Supplies/Small Equipment	0.00	1,286.91	24,244.45	11,260.00
5380 - 070	Training (Conf/Seminars/Classes)	0.00	0.00	0.00	0.00
5385 - 070	Travel/Mileage	358.29	1,237.43	1,104.80	500.00
5400 - 070	Uniforms	370.18	874.72	212.40	1,500.00
5410 - 070	Utilities	12,349.68	11,185.18	83,377.48	100,052.98
5090 - 070	Employer FICA Contribution	781.16	6,745.83	14,768.66	15,271.36
5095 - 070	Employer IMRF Contribution	691.32	4,943.84	8,003.98	7,977.41
5100 - 070	Employer Unemployment Contrib	225.69	1,012.05	2,483.71	2,698.12
5140 - 070	Fringe Benefits	0.00	17,666.76	34,368.62	64,619.83
5330 - 070	Salaries	10,211.54	68,886.94	112,125.55	125,818.06
5331 - 070	Salaries--Overtime		80.18	342.71	1,854.36
5332 - 070	Salaries--Part-Time	0.00	19,215.64	85,970.50	71,953.20
5170 - 070	Insurance	0.00	374.65	5,659.89	15,100.34
5420 - 070	Worker's Compensation	0.00	224.44	831.92	1,177.48
	SUBTOTAL	26,675.43	622,977.86	1,009,149.78	1,468,704.35
Zest for Life Center					
5060 - 079	Contract Repairs & Maintenance	29,609.10	36,491.66	21,720.98	1,000.00
5065 - 079	Contractual Services/Rentals	770.62	685.79	387.97	1,218.09
5190 - 079	Janitorial Supplies				250.00
5240 - 079	Miscellaneous	182.96	218.46	174.32	500.00
5310 - 079	Repairs and Maintenance	0.00	12,581.81	0.00	4,000.00
5370 - 079	Supplies/Small Equipment	2,359.50	1,097.76	380.42	1,500.00
5380 - 079	Training (Conf/Seminars Etc)	N/A	125.00	125.00	0.00
5385 - 079	Travel/Mileage	4,471.22	5,195.06	6,170.33	0.00
5410 - 079	Utilities	3,035.40	4,140.64	4,383.36	5,260.03
5090 - 079	Employer FICA Contribution	791.42	1,055.48	772.87	1,104.08
5100 - 079	Employer Unemployment Contrib	297.46	346.99	257.96	378.85
5170 - 079	Insurance	0.00	251.66	258.16	221.40
5332 - 079	Salaries--Part-Time	10,344.38	13,797.42	10,102.65	14,432.43
5420 - 079	Worker's Compensation	339.84	396.19	415.40	382.28
	SUBTOTAL	52,201.90	76,383.92	45,149.42	30,247.17
TOTAL--CPS Facilities		78,877.33	699,361.78	1,054,299.20	1,498,951.51

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

CPS Recreation Programs

General

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
5040 - 700	Bonding/Licensing	0.00	0.00	49.13	151.04
5060 - 700	Contract Repairs & Maintenance	60.00	0.00	360.00	0.00
5065 - 700	Contractual Services/Rentals	229.80	75.60	400.90	461.05
5120 - 700	Equipment Purchases	N/A	N/A	0.00	11,050.00
5240 - 700	Miscellaneous	1,224.99	323.51	226.87	1,000.00
5244 - 700	Miscellaneous--Credit Card Fees	N/A	46.63	538.36	500.00
5250 - 700	Office Supplies	N/A	N/A	0.00	250.00
5270 - 700	Printing Fees	N/A	N/A	123.00	0.00
5365 - 700	Supplies - Concessions	644.12	1,013.11	3,588.30	6,000.00
5370 - 700	Supplies/Small Equipment	0.00	44.94	5,978.77	2,500.00
5380 - 700	Training (Conf/Seminars Etc)	N/A	N/A	0.00	0.00
5385 - 700	Travel/Mileage	N/A	N/A	67.20	0.00
5400 - 700	Uniforms	N/A	123.50	0.00	0.00
5090 - 700	Employer FICA Contribution	826.85	103.17	1,409.93	4,495.77
5095 - 700	Employer IMRF Contribution	N/A	N/A	1,163.84	3,327.32
5100 - 700	Employer Unemployment Contrib	315.11	19.07	343.90	542.96
5140 - 700	Fringe Benefits			4,806.00	19,747.99
5170 - 700	Insurance	615.20	533.84	0.00	0.00
5334 - 700	Salaries--Administration	9,983.38	270.71	16,855.26	51,500.00
5335 - 700	Salaries--Concessions	822.75	477.75	810.16	6,768.17
5420 - 700	Worker's Compensation	538.32	385.36	0.00	0.00
	SUBTOTAL	15,260.52	3,417.19	36,721.62	108,294.31

Baseball

5205 - 701	League Fees	375.00	40.00	39.60	100.00
5240 - 701	Miscellaneous	43.13	0.00	0.00	250.00
5305 - 701	Registration & Entry Fees	0.00	580.00	0.00	0.00
5370 - 701	Supplies/Small Equipment	1,232.97	1,563.53	377.35	1,000.00
5405 - 701	Uniforms--Coaches/Players	1,997.50	983.50	3,847.20	2,500.00
5090 - 701	Employer FICA Contribution	84.32	93.33	133.09	345.78
5100 - 701	Employer Unemployment Contrib	34.05	30.81	42.67	118.65
5336 - 701	Salaries--Field/Gym Maintenance	72.00	0.00	0.00	0.00
5337 - 701	Salaries--Umpires/Referees	<u>1,030.00</u>	<u>1,220.00</u>	<u>2,076.00</u>	<u>4,520.00</u>
	SUBTOTAL	4,868.97	4,511.17	6,515.91	8,834.43

Basketball

5240 - 702	Miscellaneous	0.00	15.00	0.00	0.00
5305 - 702	Registration & Entry Fees	0.00	0.00	0.00	0.00
5370 - 702	Supplies/Small Equipment	0.00	0.00	595.01	0.00
5405 - 702	Uniforms--Coaches/Players	0.00	0.00	0.00	1,500.00
5090 - 702	Employer FICA Contribution	0.00	0.00	0.00	91.80
5100 - 702	Employer Unemployment Contrib	0.00	0.00	0.00	31.50
5337 - 702	Salaries--Umpires/Referees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,200.00</u>
	SUBTOTAL	0.00	15.00	595.01	2,823.30

Flag Football

5240 - 711	Miscellaneous	0.00	0.00	0.00	0.00
5370 - 711	Supplies/Small Equipment	0.00	0.00	0.00	0.00
5405 - 711	Uniforms--Coaches/Players	0.00	0.00	0.00	0.00
5090 - 711	Employer FICA Contribution	0.00	0.00	0.00	0.00
5100 - 711	Employer Unemployment Contrib	0.00	0.00	0.00	0.00
5337 - 711	Salaries--Umpires/Referees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
CPS Recreation Programs (cont.)					
Kickball					
5240 - 713	Miscellaneous	0.00	0.00	0.00	0.00
5370 - 713	Supplies/Small Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00
Little Sluggers					
5405 - 706	Uniforms--Coaches/Players	0.00	0.00	0.00	0.00
5090 - 706	Employer FICA Contribution	0.00	0.00	8.03	0.00
5100 - 706	Employer Unemployment Contrib				0.00
5332 - 706	Salaries--Part-Time	<u>0.00</u>	<u>0.00</u>	<u>105.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	113.03	0.00
Multi-Sports Camp					
5240 - 705	Miscellaneous	0.00	0.00	0.00	0.00
5370 - 705	Supplies/Small Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00
Pickleball					
5240 - 703	Miscellaneous	0.00	0.00	0.00	0.00
5305 - 703	Registration & Entry Fees	0.00	0.00	0.00	0.00
5370 - 703	Supplies/Small Equipment	<u>0.00</u>	<u>488.49</u>	<u>474.54</u>	<u>250.00</u>
	SUBTOTAL	0.00	488.49	474.54	250.00
Soccer					
5240 - 707	Miscellaneous	324.40	56.55	0.00	25.00
5310 - 707	Repairs and Maintenance				3,500.00
5305 - 707	Registration & Entry Fees	0.00	0.00	0.00	700.00
5370 - 707	Supplies/Small Equipment	3,986.69	1,944.21	1,487.57	800.00
5405 - 707	Uniforms--Coaches/Players	3,092.75	2,795.00	621.60	3,300.00
5090 - 707	Employer FICA Contribution	23.33	75.73	57.84	192.78
5100 - 707	Employer Unemployment Contrib	8.95	24.90	18.53	66.15
5337 - 707	Salaries--Umpires/Referees	<u>305.00</u>	<u>990.00</u>	<u>966.00</u>	<u>2,520.00</u>
	SUBTOTAL	7,741.12	5,886.39	3,151.54	11,103.93
Softball					
5205 - 708	League Fees	300.00	0.00	0.00	0.00
5240 - 708	Miscellaneous	43.13	0.00	0.00	500.00
5305 - 708	Registration & Entry Fees	0.00	300.00	0.00	400.00
5370 - 708	Supplies/Small Equipment	488.82	1,284.78	53.20	1,000.00
5405 - 708	Uniforms--Coaches/Players	985.00	1,029.00	256.27	1,000.00
5090 - 708	Employer FICA Contribution	94.02	199.82	34.43	114.75
5100 - 708	Employer Unemployment Contrib	38.02	66.60	11.02	39.38
5336 - 708	Salaries--Field/Gym Maintenance	684.00	2,392.00	0.00	0.00
5337 - 708	Salaries--Umpires/Referees	545.00	220.00	450.00	1,500.00
5338 - 708	Salaries--Umpire/Referee Contractors	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	3,177.99	5,492.20	804.92	4,554.13
Splashpad					
5060 - 714	Contract Repairs & Maintenance	N/A	N/A	0.00	1,200.00
5370 - 714	Supplies/Small Equipment	N/A	N/A	0.00	0.00
5410 - 714	Utilities	<u>N/A</u>	<u>N/A</u>	<u>0.00</u>	<u>25,000.00</u>
	SUBTOTAL	0.00	0.00	0.00	26,200.00

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
CPS Recreation Programs (cont.)					
Summer Dayz Park Program					
5240 - 704	Miscellaneous	478.90	0.00	0.00	0.00
5370 - 704	Supplies/Small Equipment	0.00	164.87	321.33	0.00
5090 - 704	Employer FICA Contribution	279.72	286.43	345.77	0.00
5100 - 704	Employer Unemployment Contrib	114.29	95.47	110.76	0.00
5333 - 704	Salaries--Temporary	<u>3,656.25</u>	<u>3,743.75</u>	<u>4,519.75</u>	<u>0.00</u>
	SUBTOTAL	4,529.16	4,290.52	5,297.61	0.00
T-Ball					
5240 - 709	Miscellaneous	0.00	0.00	0.00	0.00
5370 - 709	Supplies/Small Equipment	276.69	571.84	188.34	300.00
5405 - 709	Uniforms--Coaches/Players	<u>356.00</u>	<u>0.00</u>	<u>1,032.00</u>	<u>1,500.00</u>
	SUBTOTAL	632.69	571.84	1,220.34	1,800.00
Volleyball					
5240 - 710	Miscellaneous	0.00	15.00	0.00	0.00
5305 - 710	Registration & Entry Fees	300.00	0.00	200.00	300.00
5370 - 710	Supplies/Small Equipment	0.00	0.00	42.98	1,000.00
5405 - 710	Uniforms--Coaches/Players	418.00	0.00	399.50	500.00
5090 - 710	Employer FICA Contribution	0.00	11.47	22.95	114.75
5100 - 710	Employer Unemployment Contrib	0.00	3.68	5.25	39.38
5337 - 710	Salaries--Umpires/Referees	<u>0.00</u>	<u>0.00</u>	<u>600.00</u>	<u>1,500.00</u>
	SUBTOTAL	718.00	30.15	1,270.68	3,454.13
Wiffle Ball					
5240 - 712	Miscellaneous	0.00	0.00	0.00	0.00
5370 - 712	Supplies/Small Equipment	0.00	153.50	0.00	150.00
5405 - 712	Uniforms--Coaches/Players	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>	<u>500.00</u>
	SUBTOTAL	0.00	153.50	150.00	650.00
TOTAL--CPS Recreation Programs		36,928.45	24,856.45	56,315.20	130,714.22
Disaster - Emergency Management Planning					
5240 - 250	Miscellaneous	0.00	0.00	12.56	2,500.00
5385 - 250	Travel/Mileage	<u>0.00</u>	<u>0.00</u>	<u>16.75</u>	<u>0.00</u>
TOTAL		0.00	0.00	29.31	2,500.00
Disaster - Public Assistance Costs					
5060 - 200	Contract Repairs & Maintenance	0.00	5,350.00	0.00	0.00
5090 - 200	Employer FICA Contribution	0.00	0.00	0.00	0.00
5095 - 200	Employer IMRF Contribution	0.00	0.00	0.00	0.00
5100 - 200	Employer Unemployment Contribution	0.00	0.00	0.00	0.00
5240 - 200	Miscellaneous	0.00	0.00	0.00	10,000.00
5330 - 200	Salaries	0.00	0.00	0.00	0.00
5331 - 200	Salaries--Overtime	0.00	0.00	0.00	0.00
5385 - 200	Travel/Mileage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL		0.00	5,350.00	0.00	10,000.00

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Emergency Services Center (2017)					
5430 - 401	Interest Exp--VGSB Loan	11,324.44	9,786.67	19,833.07	N/A
5265 - 401	Principal Exp--VGSB Loan	<u>40,000.00</u>	<u>40,000.00</u>	<u>200,000.00</u>	N/A
TOTAL		51,324.44	49,786.67	219,833.07	0.00
Fire Protection					
5040 - 040	Bonding/Licensing/Certifications	0.00	0.00	0.00	0.00
5060 - 040	Contract Repairs & Maintenance	3,995.78	6,974.48	11,994.38	10,000.00
5065 - 040	Contractual Services/Rentals	2,756.39	1,807.76	2,406.95	6,016.32
5080 - 040	Dues and Membership Fees	178.72	370.34	172.80	525.25
5120 - 040	Equipment Purchases	0.00	0.00	26,940.00	1,000,000.00
5150 - 040	Gas and Oil	1,953.33	1,383.26	1,491.36	1,640.50
5501 - 040	Intrafund Tx Out--To Deprec	0.00	0.00	0.00	0.00
5240 - 040	Miscellaneous	299.00	3,032.27	124.19	500.00
5250 - 040	Office Supplies	0.00	0.00	0.00	100.00
5660 - 040	Public Relations	0.00	1,099.64	1,483.37	1,500.00
5310 - 040	Repairs and Maintenance	111.56	92.03	1,196.18	7,827.97
5345 - 040	Software	N/A	133.15	274.92	500.00
5370 - 040	Supplies/Small Equipment	27,333.45	14,608.75	15,498.20	6,736.15
5380 - 040	Training (Conf/Seminars Etc)	491.05	1,290.00	840.00	2,000.00
5385 - 040	Travel/Mileage	185.40	0.00	1,063.31	500.00
5410 - 040	Utilities	5,346.00	5,940.33	6,138.95	7,366.74
5090 - 040	Employer FICA Contribution	1,050.12	1,657.73	1,736.77	2,016.54
5095 - 040	Employer IMRF Contribution	36.53	71.86	53.06	75.00
5100 - 040	Employer Unemployment Contrib	385.35	509.01	510.16	691.95
5170 - 040	Insurance	4,118.36	5,199.01	6,153.00	6,215.44
5330 - 040	Salaries	0.00	5,441.93	4,872.78	4,900.00
5331 - 040	Salaries--Calls	7,409.00	8,798.75	7,929.90	11,500.00
5332 - 040	Salaries--Business Mtgs	805.50	1,102.50	783.60	1,000.00
5333 - 040	Salaries--Training Mtgs	4,418.75	5,585.25	6,720.60	7,500.00
5334 - 040	Salaries--Daily Officer Pay	1,094.00	1,308.00	1,420.80	1,460.00
5420 - 040	Worker's Compensation	<u>1,629.92</u>	<u>1,756.09</u>	<u>1,804.52</u>	<u>1,743.53</u>
TOTAL		63,598.21	68,162.14	101,609.80	1,082,315.39

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		<u>Actual Exp-- FY23</u>	<u>Actual Exp-- FY24</u>	<u>Projected EOY FY25</u>	<u>Estimated for FY26 Budget</u>
Grant Projects					
ARPA					
5055 - 510	Contract Repairs & Maintenance	0.00	0.00	126,969.50	123,519.34
5110 - 510	Engineering Fees	0.00	16,600.00	7,800.00	12,351.93
6010 - 510	Employer FICA Contribution	4,340.18	0.00	0.00	0.00
6020 - 510	Employer IMRF Contribution	5,338.71	0.00	0.00	0.00
6250 - 510	Salaries--COVID-19 Hazard Pay	<u>56,734.37</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	66,413.26	16,600.00	134,769.50	135,871.28
HMGP Project Disaster 1960					
5240 - 502	Miscellaneous	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
	SUBTOTAL	0.00	0.00	0.00	0.00
ILDCEO Rebuild Downtowns & Main Streets					
5065 - 210	Contractual Services/Rentals	0.00	0.00	0.00	0.00
5240 - 210	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00
PARC Community Center Phase 1 (Gym)					
5005 - 006	Architectural/Design Fees	69,492.10	39,372.31	0.00	N/A
5020 - 006	Audit Fees	0.00	0.00	9,630.00	N/A
5055 - 006	Contractual Development	4,387,812.08	2,748,982.73	0.00	N/A
5210 - 006	Legal Fees	442.40	0.00	0.00	N/A
5240 - 006	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>
	SUBTOTAL	4,457,746.58	2,788,355.04	9,630.00	0.00
PARC Community Center Phase 2 (Pool)					
5005 - 007	Architectural/Design Fees	0.00	0.00	0.00	0.00
5240 - 007	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00
TOTAL--Grant Projects		4,524,159.84	2,804,955.04	144,399.50	135,871.28
Non-departmental/Miscellaneous					
5045 -	Cash Short	0.65	0.00	2.00	0.00
5180 -	Interest/Penalties	275.63	417.35	0.00	0.00
5501 -	Interfund Transfers Out	0.00	0.00	0.00	0.00
5501 - 019	Intrafund Tx Out--To RP General	0.00	0.00	0.00	0.00
5502 - 40D	Intrafund Transfers Out--To General Fund	0.00	0.00	0.00	16,504.70
5502 - 60D	Intrafund Transfers Out--To General Fund	0.00	0.00	0.00	73,768.56
5502 - 80D	Intrafund Transfers Out--To General Fund	0.00	0.00	0.00	53,838.80
5510 -	Intrafund Transfers Out--To General Fund (from LSTF	0.00	0.00	0.00	177,125.14
5240 -	Miscellaneous	194.12	1,317.06	(155.04)	0.00
5241 -	Miscellaneous, Prior Year JE	64.28	6,375.10	0.00	0.00
5670 -	Real Estate Taxes	1,073.99	1,127.78	2,512.18	1,571.32
5700 -	Settlements (Court-ordered)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL		1,608.67	9,237.29	2,359.14	322,808.52

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Police Protection					
5025 - 060	Animal Control Fees	0.00	1,000.00	0.00	1,000.00
5040 - 060	Bonding/Licensing	454.04	580.72	386.77	301.04
5060 - 060	Contract Repairs & Maintenance	76.00	2,779.50	800.00	400.00
5065 - 060	Contractual Services/Rentals	26,737.37	22,743.86	27,379.93	35,581.75
5080 - 060	Dues and Membership Fees	55.00	60.00	66.00	60.00
5125 - 060	Equipment Purchases--Mobile	47,665.00	14,940.04	0.00	58,948.00
5130 - 060	Equipment Purchases--Non-Mobile	0.00	15,313.00	0.00	0.00
5150 - 060	Gas and Oil	15,936.98	13,534.00	15,437.46	17,000.00
5210 - 060	Legal Fees	5,376.17	20,039.19	6,996.10	5,000.00
5240 - 060	Miscellaneous	473.13	2,090.82	77.80	2,000.00
5245 - 060	Miscellaneous--SRO Exp	0.00	0.00	0.00	500.00
5250 - 060	Office Supplies	2,232.15	2,053.12	1,479.71	2,000.00
5260 - 060	Postage/Shipping	125.93	173.91	220.22	50.00
5270 - 060	Printing Fees	0.00	0.00	123.00	500.00
5315 - 060	Repairs and Maint--Mobile	3,426.34	4,298.52	6,360.62	3,000.00
5320 - 060	Repairs and Maint--Non-Mobile	409.99	0.00	150.00	2,000.00
5325 - 060	Repairs and Maint--Structure	0.00	0.00	0.00	1,100.00
5345 - 060	Software	N/A	147.94	1,373.86	250.00
5370 - 060	Supplies/Small Equipment	9,262.02	2,761.57	3,879.78	7,625.00
5380 - 060	Training (Conf/Seminars Etc)	7,991.41	19,598.40	6,219.68	15,000.00
5385 - 060	Travel/Mileage	1,833.83	0.00	0.00	200.00
5400 - 060	Uniforms	3,749.87	6,792.71	8,569.98	6,800.00
5401 - 060	Uniforms--Union Required	0.00	0.00	0.00	2,600.00
5410 - 060	Utilities	5,032.01	5,327.75	5,884.99	7,061.99
5090 - 060	Employer FICA Contribution	27,819.65	31,002.38	28,001.36	33,031.29
5095 - 060	Employer IMRF Contribution	30,832.13	28,856.96	26,191.46	26,636.88
5100 - 060	Employer Unemployment Contrib	2,605.74	3,256.54	2,977.12	2,963.86
5140 - 060	Fringe Benefits	98,591.00	106,719.29	105,952.01	193,940.92
5141 - 060	Fringe Benefits Reimbursed	1,490.35	2,630.00	2,532.00	2,600.00
5330 - 060	Salaries	335,450.29	366,862.13	329,872.94	404,679.52
5331 - 060	Salaries--Overtime	30,935.50	35,548.11	29,815.59	9,381.42
5332 - 060	Salaries--Part-Time	7,905.02	9,893.21	8,722.93	15,120.60
5501 - 060	Intrafund Tx Out--To Deprec	0.00	0.00	0.00	20,000.00
5170 - 060	Insurance	9,952.16	13,598.25	13,929.64	11,962.73
5420 - 060	Worker's Compensation	<u>12,407.48</u>	<u>13,267.21</u>	<u>13,485.20</u>	<u>12,398.40</u>
TOTAL		688,826.56	745,869.13	646,886.15	901,693.39

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

	Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Public Works				
5000 - 080 Alleys/Parking	0.00	144.27	2,840.83	10,000.00
5050 - 080 Chemicals	22,144.85	3,721.35	4,680.00	4,500.00
5060 - 080 Contract Repairs & Maintenance	87,082.02	95,633.57	51,478.72	108,691.99
5065 - 080 Contractual Services/Rentals	42,903.79	14,199.23	12,717.32	8,449.95
5075 - 080 Ditching and Drainage	0.00	843.99	0.00	3,500.00
5080 - 080 Dues and Membership Fees	448.50	318.30	476.40	400.00
5110 - 080 Engineering Fees	1,875.00	12,900.00	0.00	N/A
5120 - 080 Equipment Purchases	484,431.81	34,297.27	46,305.12	93,942.10
5135 - 080 Equipment Purchases--Safety	0.00	1,287.29	0.00	0.00
5150 - 080 Gas and Oil	20,402.37	16,836.98	14,840.59	15,000.00
5190 - 080 Janitorial Supplies	436.78	291.78	608.53	1,500.00
5240 - 080 Miscellaneous	4,360.60	959.64	555.53	1,000.00
5250 - 080 Office Supplies	272.54	0.00	0.00	N/A
5255 - 080 Permit Fees	11,901.62	N/A	N/A	N/A
5260 - 080 Postage/Shipping	247.68	N/A	N/A	N/A
5270 - 080 Printing Fees	138.50	0.00	0.00	N/A
5310 - 080 Repairs and Maintenance	9,456.84	1,621.23	12,020.38	31,373.00
5160 - 080 Repairs and Maint--Grounds		20,220.00	0.00	2,500.00
5325 - 080 Repairs and Maint--Structure	4,619.16	3,146.49	1,130.69	2,500.00
5340 - 080 Sidewalks and Curbs	2,800.00	32.94	0.00	N/A
5345 - 080 Software	0.00	153.72	413.16	480.00
5350 - 080 Street Lighting	33,363.16	21,849.48	27,241.58	30,000.00
5370 - 080 Supplies/Small Equipment	18,072.66	16,301.34	14,819.83	22,700.00
5375 - 080 Supplies/Small Equipment--Safety	3,142.38	826.86	338.78	4,800.00
5380 - 080 Training (Conf/Seminars Etc)	0.00	0.00	0.00	791.00
5385 - 080 Travel/Mileage	0.00	0.00	0.00	1,996.00
5400 - 080 Uniforms	1,225.49	1,002.17	1,985.69	2,000.00
5090 - 080 Employer FICA Contribution	14,833.05	16,014.96	11,540.64	17,419.01
5095 - 080 Employer IMRF Contribution	14,847.14	13,579.09	9,786.10	12,733.38
5100 - 080 Employer Unemployment Contrib	2,160.23	2,159.68	980.03	2,214.58
5140 - 080 Fringe Benefits	40,450.70	58,540.76	49,204.56	116,916.32
5141 - 080 Fringe Benefits Reimbursed	3,730.00	2,620.00	2,544.00	2,600.00
5330 - 080 Salaries	155,193.68	182,334.23	130,085.54	189,156.16
5331 - 080 Salaries--Overtime	15,935.94	6,425.76	3,713.95	7,243.32
5333 - 080 Salaries--Temporary	21,817.86	23,999.96	21,215.88	28,700.00
5337 - 080 Salaries--Contracted Operator	8,703.00	N/A	N/A	N/A
5430 - 080 Interest Exp--VGSB Loan	1,213.33	0.00	0.00	0.00
5501 - 080 Intrafund Tx Out--To Deprec	0.00	0.00	0.00	25,000.00
5170 - 080 Insurance	22,278.16	13,195.21	11,125.30	10,881.81
5410 - 080 Utilities	87,401.10	31,961.37	21,714.77	26,057.72
5420 - 080 Worker's Compensation	<u>9,037.72</u>	<u>8,873.40</u>	<u>7,121.76</u>	<u>6,134.87</u>
TOTAL	1,146,927.66	606,292.32	461,485.68	791,181.20

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		<u>Actual Exp-- FY23</u>	<u>Actual Exp-- FY24</u>	<u>Projected EOY FY25</u>	<u>Estimated for FY26 Budget</u>
Restricted Funds					
BVG Events					
5240 - 902	Miscellaneous	0.00	0.00	0.00	319.28
5999 - 902	Uncoded Bills	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	319.28
Christmas Tree Lighting Festival					
5240 - 901	Miscellaneous	2,609.00	8,894.00	11,920.26	14,199.69
5370 - 901	Supplies/Small Equipment	798.77	3,683.10	0.00	900.13
5999 - 901	Uncoded Bills	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	3,407.77	12,577.10	11,920.26	15,099.82
Community Center Phase 1 (donations)					
5240 - 006	Miscellaneous	0.00	0.00	0.00	0.00
5999 - 006	Uncoded Bills	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	0.00	0.00
Fire Dept Restricted Regular					
5240 - 045	Miscellaneous	834.90	712.52	4,096.45	800.52
5370 - 045	Supplies/Small Equipment	476.54	3,151.74	546.95	17,501.37
5999 - 045	Uncoded Bills	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	1,311.44	3,864.26	4,643.40	18,301.89
Fire Dept Restricted Fundraising					
5120 - 046	Equipment Purchases	0.00	0.00	0.00	0.00
5240 - 046	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,177.22</u>
	SUBTOTAL	0.00	0.00	0.00	3,177.22
Freedom Festival					
5240 - 903	Miscellaneous	0.00	0.00	350.00	66.67
5630 - 903	Fireworks	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	350.00	66.67
Police Dept Restricted Regular					
5240 - 065	Miscellaneous	0.00	600.00	0.00	130.56
5370 - 065	Supplies/Small Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>
	SUBTOTAL	0.00	600.00	0.00	130.56
Police Dept Restricted DEA/DUI					
5065 - 066	Contractual Services/Rentals	0.00	0.00	0.00	0.00
5240 - 066	Miscellaneous	2,000.00	0.00	100.00	41.87
5260 - 066	Postage/Shipping	0.00	0.00	0.00	100.00
5370 - 066	Supplies/Small Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,555.35</u>
	SUBTOTAL	2,000.00	0.00	100.00	12,697.22
TOTAL--Restricted Funds		6,719.21	17,041.36	17,013.66	49,792.66

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of General Fund

		Actual Exp-- FY23	Actual Exp-- FY24	Projected EOY FY25	Estimated for FY26 Budget
Utility Expenses (for history only)					
IDOT ROW Mains Relocation					
5060 - 806	Contract Repairs & Maintenance	0.00	0.00	0.00	N/A
5065 - 806	Contractual Services/Rentals	0.00	0.00	0.00	N/A
5110 - 806	Engineering Fees	1,250.00	0.00	0.00	N/A
5240 - 806	Miscellaneous	0.00	0.00	0.00	N/A
5255 - 806	Permit Fees	0.00	0.00	0.00	N/A
	SUBTOTAL				
Non-Departmental Miscellaneous					
5025 -	Bad Debts/Uncollectible	17.44	0.00	0.00	N/A
5026 -	Billing Writeoffs	924.14	0.00	0.00	N/A
5430 - 110	Interest Exp--WWTP P1 IEPA Loan	0.00	0.00	0.00	N/A
5500 -	Interfund Transfers Out	1,101,867.55	0.00	0.00	N/A
5502 - 005	Intrafund Tx Out--To SF/WF	0.00	0.00	0.00	N/A
5502 - 90D	Intrafund Tx Out--To SF/WF	0.00	0.00	0.00	N/A
5740 -	Loss on Sale/Disposal of Capital Assets	0.00	0.00	0.00	N/A
5240 -	Miscellaneous	(689.73)	0.00	0.00	N/A
5241 -	Miscellaneous, Prior Year JE	0.00	0.00	0.00	N/A
5700	Utility Evals and RFP Exps	34,450.00	0.00	0.00	N/A
	SUBTOTAL				
Wastewater Treatment Plan Renovations					
5060 - 807	Contract Repairs & Maintenance	72,082.55	0.00	0.00	N/A
5065 - 807	Contractual Services/Rentals	0.00	0.00	0.00	N/A
5110 - 807	Engineering Fees	0.00	0.00	0.00	N/A
	SUBTOTAL				
Water Treatment Plant Relocation					
5110 - 805	Engineering Fees	0.00	0.00	0.00	N/A
5430 - 805	Interest Exp--IEPA WTP Loan	0.00	0.00	0.00	N/A
5240 - 805	Miscellaneous	0.00	0.00	0.00	N/A
	SUBTOTAL				

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of Special Revenues Funds

Budget

All Funds

Balance Forward			1,225,256.37
1000 -	Cash--Motor Fuel Tax (03/31/2025) but estimated to 04/30/2025	312,872.68	
1001 -	Cash--Special Tax Fund (est 04/30/2025)	0.00	
1000 - 020	Cash--Tax Increment Financing #1 (03/31/2025) but estimated to 04/30/2025	912,383.69	
Total Monies To Be Collected			829,927.80
Receivables		91.66	
1033	Local Taxes Receivable	0.00	
1060	Prepaid Fees	91.66	
Revenues		829,836.14	
	Motor Fuel Tax Receipts	122,959.33	
	Tax Increment Financing #1 Receipts	693,861.81	
	Tax Increment Financing #2 Receipts	13,015.00	
Total Monies To Be Disbursed			(1,147,413.73)
Expenses		(396,253.73)	
	Motor Fuel	(226,012.35)	
	Tax Increment Financing #1	(18,172.80)	
	TIF#1 Redevelopment Projects	(150,768.58)	
	TIF#2 Redevelopment Projects	(1,300.00)	
Payables		(751,160.00)	
2010 - 020	Accounts Payable--TIF	(1,160.00)	
2040 - 020	Due to General Fund from TIF (current year)	(750,000.00)	
Anticipated year end balance			
Including "Balance Forward"			907,770.45
Excluding "Balance Forward"			(317,485.92)

Motor Fuel funds

Balance Forward			312,872.68
Cash		312,872.68	
	Cash--Motor Fuel Tax (03/31/2025) but estimated to 04/30/2025	312,872.68	
	Cash Reserve--MFT Rebuild Illinois	0.00	
	Cash--Special Tax Fund (est 04/30/2025)	0.00	
Total Monies To Be Collected			123,050.99
Revenues		122,959.33	
Receivables		91.66	
Total Monies To Be Disbursed			(226,012.35)
Expenses--MFT		(226,012.35)	
Payables		0.00	
Anticipated year end balance			
Including "Balance Forward"			209,911.32
Excluding "Balance Forward"			(102,961.36)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Summary of Special Revenues Funds

		<u>Budget</u>
Tax Increment Financing funds		
Balance Forward		912,383.69
Cash	912,383.69	
Total Monies To Be Collected		706,876.81
Receivables	0.00	
Revenues--TIF#1 Redevelopment Projects	693,861.81	
Revenues--TIF#2 Redevelopment Projects	13,015.00	
Total Monies To Be Disbursed		(921,401.38)
Expenses--TIF	(18,172.80)	
Expenses--TIF#1 Redevelopment Projects	(150,768.58)	
Expenses--TIF#2 Redevelopment Projects	(1,300.00)	
Payables	(751,160.00)	
Anticipated year end balance		
Including "Balance Forward"		697,859.13
Excluding "Balance Forward"		(214,524.56)

CITY OF VILLA GROVE--FY26 Budget Ordinance
Revenues of Special Revenues Funds

	Actual Rev-- <u>FY23</u>	Actual Rev-- <u>FY24</u>	Projected <u>EOY FY25</u>	Estimated for <u>FY26 Budget</u>
ARPA Receipts				
4090 - 410 Int on Ck--ARPA 2021	0.00	0.00	0.00	0.00
4035 - 410 Federal Allotment--APRA 2021	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>	<u>N/A</u>
TOTAL	0.00	0.00	0.00	0.00

Motor Fuel Tax Receipts

4090 - Int on Ck--Motor Fuel	3,723.42	10,497.16	13,479.47	12,805.50
4090 - 012 Int on Ck--ReBuild Illinois	221.37	0.00	0.00	0.00
4100 - Interfund Transfers In	0.00	0.00	0.00	0.00
4140 - Other Income	0.00	0.00	0.00	0.00
4140 - 012 Other Income--ReBuild Illinois Disb	27,866.38	643.00	0.00	0.00
4200 - Taxes--MFT Reg Allotment	56,629.60	56,103.00	56,352.44	53,321.04
4201 - Taxes--MFT TRF Allotment	<u>45,154.37</u>	<u>52,466.85</u>	<u>56,832.79</u>	<u>56,832.79</u>
TOTAL	133,595.14	119,710.01	126,664.70	122,959.33

Tax Increment Financing Receipts

4090 - 020 Int on Ck--TIF #1 Fund	7,617.14	35,918.91	48,688.38	46,253.96
4091 - 020 Int on Property Taxes--TIF#1	642.27	1,638.16	4,124.13	3,917.92
4210 - 020 Taxes--County Property TIF#1	305,701.32	342,692.60	585,648.68	643,689.93
4091 - 022 Int on Property Taxes--TIF#2	N/A	N/A	0.00	5.00
4091 - 022 Int on Property Taxes--TIF#2	N/A	N/A	0.00	10.00
4210 - 022 Taxes--County Property TIF#2	<u>N/A</u>	<u>N/A</u>	<u>0.00</u>	<u>13,000.00</u>
TOTAL	313,960.73	380,249.67	638,461.19	706,876.81

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of Special Revenues Funds

		Actual Exp-- <u>FY23</u>	Actual Exp-- <u>FY24</u>	Projected <u>EOY FY25</u>	Estimated for <u>FY26 Budget</u>
Motor Fuel Tax--Regular					
5065 -	Contractual Services/Rentals	1,200.00	0.00	0.00	0.00
5070 -	Ditching and Drainage	3,243.39	0.00	0.00	20,000.00
5110 -	Engineering Fees	1,953.25	8,412.90	2,496.06	9,404.85
5240	Miscellaneous	0.00	0.00	0.00	0.00
5270 -	Printing Fees	0.00	0.00	0.00	0.00
5310 -	Repairs & Maint--Street Patch	1,067.64	2,761.92	777.60	13,000.00
5335 -	Seal Coat	88,670.50	0.00	0.00	171,107.50
5345 -	Snow Removal	0.00	5,097.29	5,663.53	5,000.00
5351 -	Street Striping	0.00	0.00	0.00	0.00
5370 -	Traffic Control	<u>509.10</u>	<u>2,795.38</u>	<u>0.00</u>	<u>7,500.00</u>
TOTAL		96,643.88	19,067.49	8,937.19	226,012.35

Motor Fuel Tax--Rebuild Illinois Project

5060 - 012	Contract Repairs & Maintenance	N/A	117,962.21	0.00	0.00
5110 - 012	Engineering Fees	N/A	0.00	0.00	0.00
5210 - 012	Legal Fees	N/A	0.00	0.00	0.00
5240 - 012	Miscellaneous	<u>N/A</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL		0.00	117,962.21	0.00	0.00

CITY OF VILLA GROVE--FY26 Budget Ordinance
Expenses of Special Revenues Funds

		Actual Exp-- <u>FY23</u>	Actual Exp-- <u>FY24</u>	Projected <u>EOY FY25</u>	Estimated for <u>FY26 Budget</u>
Tax Increment Financing #1					
5020 - 020	Audit Fees	3,350.00	4,800.00	5,000.00	5,000.00
5070 - 020	Dues and Membership Fees	550.00	550.00	550.01	550.00
5090 - 020	Employer FICA Contribution	135.86	197.07	82.07	191.25
5095 - 020	Employer IMRF Contribution	159.77	201.12	89.89	271.43
5110 - 020	Engineering Fees	1,125.00	8,130.00	21,872.40	N/A
5210 - 020	Legal Fees	5,467.36	863.00	900.00	2,410.12
5240 - 020	Miscellaneous	0.00	0.00	0.00	500.00
5255 - 020	Other Professional Fees	4,276.26	3,545.00	28,092.77	5,000.00
5380 - 020	Training (Conf/Seminars Etc)	0.00	0.00	0.00	750.00
5385 - 020	Travel/Mileage	0.00	0.00	71.64	1,000.00
5330 - 020	Salaries	<u>1,963.98</u>	<u>2,825.12</u>	<u>1,208.06</u>	<u>2,500.00</u>
TOTAL		17,028.23	21,111.31	57,866.84	18,172.80
TIF#1 Redevelopment Projects					
5060 - 021	Contract Repairs & Maintenance	0.00	34,780.00	0.00	0.00
5110 - 210	Engineering Fees	2,250.00	0.00	61,634.40	50,000.00
5135 - 021	Façade Improvement Grant Exp	0.00	0.00	0.00	10,000.00
5220 - 021	Materials	0.00	0.00	0.00	51,000.00
5255 - 211	Other Professional Fees	3,300.00	0.00	130.00	1,143.33
5655 - 020	Revolving Grant Exp	<u>20,000.00</u>	<u>0.00</u>	<u>59,075.00</u>	<u>38,625.25</u>
TOTAL		25,550.00	34,780.00	120,839.40	150,768.58
TIF#2 Redevelopment Projects					
5060 - 022	Contract Repairs & Maintenance	N/A	N/A	0.00	0.00
5110 - 022	Engineering Fees	N/A	N/A	0.00	0.00
5120 - 022	Equipment Purchases	N/A	N/A	0.00	0.00
5255 - 022	Other Professional Fees	N/A	N/A	0.00	0.00
5655 - 022	Revolving Grant Exp	<u>N/A</u>	<u>N/A</u>	<u>0.00</u>	<u>1,300.00</u>
TOTAL		0.00	0.00	0.00	1,300.00