

CITY OF VILLA GROVE
DOUGLAS COUNTY, ILLINOIS

ORDINANCE NO. 2026-MC03

**AN ORDINANCE APPROVING THE
CITY OF VILLA GROVE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING APRIL 30, 2027**

ALSO COMMONLY KNOWN AS THE "FY27 BUDGET ORDINANCE"

PASSED BY THE CITY COUNCIL AND
APPROVED BY THE MAYOR OF THE
CITY OF VILLA GROVE, ILLINOIS
THIS TWENTY-SEVENTH DAY OF APRIL 2026

PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE MAYOR AND CITY COUNCIL OF THE CITY
OF VILLA GROVE, DOUGLAS COUNTY, ILLINOIS, THIS TWENTY-EIGHTH DAY OF APRIL 2026.

CITY OF VILLA GROVE
DOUGLAS COUNTY, ILLINOIS

ORDINANCE NO. 2026-MC03

April 27, 2026

**AN ORDINANCE APPROVING THE
CITY OF VILLA GROVE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING APRIL 30, 2027**

An Ordinance also commonly known as the “**FY27 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., 2026, and ending on the thirtieth day of April, A.D., 2027.

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, 2026; 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 27, 2026, pursuant to notice thereof published on April 15, 2026, 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, 2026 to April 30, 2027.

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, 2026, and ending April 30, 2027 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-seventh day of April, A.D., 2026, by a roll call vote as follows:


ELECTED OFFICIAL NAME	AYE	NAY	ABSTAIN	ABSENT
Clark, Wayne R.	✓			
Elston, Christopher R.	✓			
Fulk, Andrew J.	✓			
Hooker, Anthony L.	✓			
Nieto, Gilbert III	✓			
Taylor-Sanford, Clay D.	✓			
<i>If required, Mayoral vote:</i> Rasmussen, Derek L.				

APPROVED:



 DEREK L. RASMUSSEN
 Mayor

ATTEST:



 MICHELLE L. OSBORNE
 City Clerk

SEAL



**EXHIBIT A to the
FY27 Budget Ordinance**

For the Fiscal Year

**May 1, 2026
through
April 30, 2027**

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of All Funds**

	<u>TOTAL</u>	<u>GF</u>	<u>SRF</u>
Balance Forward			
Cash--Checking (all combined)	3,630,757.85	2,405,501.48	1,225,256.37
Monies to be Collected			
Receivables	277,244.78	277,153.12	91.66
Revenues	3,645,458.82	2,729,109.05	916,349.77
Subtotal	<u>3,922,703.60</u>	<u>3,006,262.17</u>	<u>916,441.43</u>
Monies to be Disbursed			
Departmental or Project Expenses			
Administrative/Legislative	(589,167.49)	(589,167.49)	
CPS Facilities	(687,999.16)	(687,999.16)	
CPS Recreation Program	(149,585.72)	(149,585.72)	
Disaster - Emergency Management Planning	(2,500.00)	(2,500.00)	
Disaster - Public Assistance Costs	(10,000.00)	(10,000.00)	
Fire Department	(1,438,454.93)	(1,438,454.93)	
Grants	-	-	
Motor Fuel Tax	(225,012.35)		(225,012.35)
Office	(153,170.12)	(153,170.12)	
Police Protection	(830,178.05)	(830,178.05)	
PW - Facilities Management	(684,895.85)	(684,895.85)	
Restricted Funds	(44,309.29)	(44,309.29)	
Tax Increment Financing	(42,687.01)		(42,687.01)
TIF Revelopment Projects	(949,668.58)		(949,668.58)
Non-departmental/Miscellaneous	(385,850.64)	(385,850.64)	
Payables	(57,529.58)	(30,154.45)	(27,375.13)
Subtotal	<u>(6,251,008.76)</u>	<u>(5,006,265.70)</u>	<u>(1,244,743.07)</u>
Ending Balance (Including Balance Forward)	<u>1,302,452.69</u>	<u>405,497.96</u>	<u>896,954.73</u>
Current Year Net Profit/Loss -- Collections less Disbursements	(2,328,305.16)	(2,000,003.52)	(328,301.64)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

Budget

All Funds

Balance Forward			2,405,501.48
Cash--General Fund Checking		866,678.80	
1000 - Cash (02/28/2026) but estimated to 04/30/2026	679,028.65		
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	55,790.64		
1000 -902 Restricted Cash--BVG Fundraising	319.28		
1000 -901 Restricted Cash--Christmas Tree Lighting	5,579.37		
1007 -045-046 Restricted Cash--all Fire subfunds	14,636.40		
1007 -065-066 Restricted Cash--all Police subfunds	12,212.40		
Cash--Credit Card Transaction Fund (est. to 04/30/2026)		9,348.96	
Cash--Rec Officials Payroll Acct (est 04/30/2026)		5,000.18	
Cash--Local Sales Tax Fund (est. to 04/30/2026)		124,827.32	
Cash--E-Pay Investment Acct (est 04/30/2026)		24.97	
Cash--E-Pay Settlement Acct (est 04/30/2026)		1,000.00	
Cash--Reserve Fund Restricted (est 04/30/2026)		1,166,676.29	
Cash--Reserve Fund Unrestricted (est 04/30/2026)		160,925.27	
Investments - Certificates of Deposit (02/28/2026) but estimated to 04/30/2026		71,019.69	
 Total Monies To Be Collected			3,006,262.17
Receivables		277,153.12	
1031 - Accounts Receivable--Other	17,103.29		
1060 - Prepaid Fees	134,409.49		
1082 - Due from Spec Rev--TIF to GF	26,215.13		
1200 - Franchise Fees Receivable	1,837.95		
1300 - Local Taxes Receivable	41,527.76		
1400 - State Taxes Receivable	56,059.50		
Revenues		2,729,109.05	
Receipts--All types	2,346,961.70		
Transfers In--All types	382,147.35		

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

		<u>Budget</u>
Total Monies To Be Disbursed		(5,006,265.70)
Expenses	(4,976,111.25)	
Administrative/Legislative	(589,167.49)	
CPS Facilities	(687,999.16)	
CPS Recreation Program	(149,585.72)	
Disaster - Emergency Management Planning	(2,500.00)	
Disaster - Public Assistance Costs	(10,000.00)	
Fire Protection	(1,438,454.93)	
Grants Projects	0.00	
Non-departmental/Miscellaneous	(385,850.64)	
Office	(153,170.12)	
Police Protection	(830,178.05)	
Public Works	(684,895.85)	
Restricted Funds	(44,309.29)	
Payables	(30,154.45)	
2010 - Accounts Payable	(29,269.15)	
2020 - Deposits Payable	(750.00)	
2155 - Payroll SUT Accrued Payable	(135.30)	
Anticipated year end balance		
Including "Balance Forward"		405,497.96
Excluding "Balance Forward"		(2,000,003.52)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

		<u>Budget</u>
Non-specific funds		
Balance Forward		2,147,789.68
Operating funds	679,028.65	
Cash--Credit Card Transaction Fund	9,348.96	
Cash--Rec Officials Payroll Acct	5,000.18	
Cash--General Tax Fund	0.00	
Reserve Cash--Separation Benefits Due	55,790.64	
Cash--Reserve Fund Restricted	1,166,676.29	
Cash--Reserve Fund Unrestricted	160,925.27	
Investments--Certificates of Deposit	71,019.69	
Total Monies To Be Collected		2,374,028.70
Receivables	179,565.86	
Accounts Receivable--Other	17,103.29	
Local Taxes Receivable	1,837.95	
Prepaid Fees	134,409.49	
Due from TIF Fund	26,215.13	
Revenues	2,194,462.84	
Receipts--Non-specific Funds	1,812,315.49	
Transfers In	382,147.35	

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

		<u>Budget</u>
Total Monies To Be Disbursed		(4,579,059.06)
Expenses	(4,549,654.61)	
Administrative/Legislative	(589,167.49)	
CPS Facilities	(687,999.16)	
CPS Recreation Program	(149,585.72)	
Disaster - Emergency Management Planning	(2,500.00)	
Disaster - Public Assistance Costs	(10,000.00)	
Fire Protection	(1,438,454.93)	
Grant Projects (leverage only)	0.00	
Non-departmental/Miscellaneous	(3,703.29)	
Office	(153,170.12)	
Police Protection	(830,178.05)	
Public Works	(684,895.85)	
Payables	(29,404.45)	
Accounts Payable	(29,269.15)	
Accounts Payable--Other	(135.30)	
Anticipated year end balance		
Including "Balance Forward"		(57,240.67)
Excluding "Balance Forward"		(2,205,030.35)

**CITY OF VILLA GROVE--FY27 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		 0.00
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		0.00
Intrafund transfer In--FD Budget to FD Deprec	0.00	
Intrafund transfer In--PD Budget to PD Deprec	0.00	
Intrafund transfer In--PW Budget to PW Deprec	0.00	
 Total Monies To Be Disbursed		 (99,112.06)
Intrafund transfers out		(99,112.06)
 Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(99,112.06)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

		<u>Budget</u>
Grant funds		
Balance Forward		0.00
Cash	0.00	
Total Monies To Be Collected		250,000.00
Revenues	250,000.00	
Grant Rev--Legislative	250,000.00	
Total Monies To Be Disbursed		0.00
Expenses	0.00	
Anticipated year end balance		
Including "Balance Forward"		250,000.00
Excluding "Balance Forward"		250,000.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

		<u>Budget</u>
Local Sales Tax funds		
Balance Forward		124,827.32
Cash	124,827.32	
Total Monies To Be Collected		158,207.97
Revenues	158,207.97	
Int on Ck--LSTF	1,376.54	
Taxes--VG NHMR Sales/Service	156,831.43	
Receivables		
Total Monies To Be Disbursed		(283,035.29)
Expenses		
Transfers Out	(283,035.29)	
Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(124,827.32)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

		<u>Budget</u>
Restricted Community Programs funds		
Balance Forward		5,898.65
Restricted Cash--BVG Fundraising	319.28	
Restricted Cash--Christmas Tree Lighting	5,579.37	
Restricted Cash--Freedom Festival	0.00	
 Total Monies To Be Collected		 5,500.00
Revenues	5,500.00	
BVG--Park Board	0.00	
Christmas Tree Lighting	2,000.00	
Freedom Festival	3,500.00	
 Total Monies To Be Disbursed		 (11,398.65)
Expenses	(11,398.65)	
BVG--Park Board	(319.28)	
Christmas Tree Lighting	(7,579.37)	
Freedom Festival	(3,500.00)	
 Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(5,898.65)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of General Fund**

		<u>Budget</u>
Restricted Emergency Services funds		
Balance Forward		26,848.80
Restricted Cash--Fire funds	14,636.40	
Restricted Cash--Police funds	12,212.40	
Total Monies To Be Collected		6,061.84
Revenues		6,061.84
Fire Restricted funds	4,238.24	
Police Restricted funds	1,823.60	
Total Monies To Be Disbursed		(32,910.64)
Expenses		(32,910.64)
Fire Restricted funds	(18,874.64)	
Police Restricted funds	(14,036.00)	
Anticipated year end balance		
Including "Balance Forward"		0.00
Excluding "Balance Forward"		(26,848.80)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of General Fund**

		Actual Rev-- <u>FY24</u>	Actual Rev-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>
Nonspecific Receipts					
4020 -	Cash Over	23.50	85.75	6.50	0.00
4030 -	Donations	1,832.18	0.00	0.00	0.00
4030 - 012	Donations--Community Development	0.00	100.00	0.00	33.33
4030 - 030	Donations--Ambulance Contract	52,300.00	58,792.00	64,670.00	71,090.93
4015 -	Fees--Franchise	55,327.96	47,938.66	43,306.94	44,389.61
4040 -	Fees--Impounded Vehicles	9,500.00	11,500.00	9,000.00	10,000.00
4045 -	Fees--Miscellaneous	186.21	99.79	182.40	156.13
4050 -	Fees--Ordinance Violations	25.00	100.00	180.00	225.00
4060 -	Fees--Restitutions	411.76	258.28	281.76	317.27
4065 -	Fees--Rural Fire	1,000.00	1,200.00	200.00	800.00
4070 -	Fees--Traffic Fines	14,809.59	15,889.18	11,002.74	13,900.50
4085	Insurance Claim Proceeds	8,688.62	6,165.74	17,951.75	0.00
4090 -	Int on Ck--General	201,135.74	112,756.00	105,280.14	78,960.11
4099 -	Int on Investments	0.00	0.00	0.00	N/A
4091 -	Int on Property Taxes	2,214.58	3,072.63	2,486.73	1,865.05
4110 -	Licenses	6,558.00	6,567.00	6,000.00	6,375.00
4135 -	Other Financing Sources/Loans	0.00	2,740.61	0.00	85,348.00
4140 -	Other Income	50,796.63	9,491.26	24,158.14	0.00
4140 - 060	Other Income--VGPD SRO	4,689.47	14,847.90	5,523.85	18,000.00
4150 -	Permits--Building	10,766.75	3,692.75	5,249.46	6,569.65
4155 -	Permits--Golf Carts	2,135.00	2,575.00	1,590.00	2,100.00
4160 -	Permits--Miscellaneous	955.00	825.00	780.00	853.33
4175 -	Rebate Income	25.92	7.42	0.00	0.00
4180 -	Rent Income	27,791.00	1,031.60	15,642.00	14,821.53
4185 -	Sale Income	0.00	3,200.00	17,520.00	7,500.00
4210 -	Taxes--Property Levy	332,689.95	436,331.03	464,009.78	513,626.34
4230 -	Taxes--State Cannabis Use	N/A	3,833.84	3,340.67	4,103.52
4220 -	Taxes--State Income	411,390.33	440,846.74	427,211.04	440,683.44
4240 -	Taxes--State Local Use	94,013.21	77,033.71	88,992.00	48,451.20
4250 -	Taxes--State MTCT Sales	185,699.14	202,343.76	220,901.35	218,692.34
4260 -	Taxes--State Personal Property Replacement	35,741.81	23,700.03	15,366.22	14,337.66
4265 -	Taxes--State Video Gaming	35,726.01	40,406.09	35,724.10	37,285.40
4270 -	Taxes--Local Simplified Telecommunications	22,896.22	22,074.23	18,958.79	21,309.75
4280 -	Taxes--Township Road and Bridge	5,425.84	3,331.40	3,318.90	4,025.38
4290 -	Taxes--Local Municipal Utility	158,203.32	161,293.43	142,921.98	146,495.03
4195 -	Trade Allowance	0.00	0.00	8,500.00	0.00
4998 -	Unrealized Gain/Loss	0.00	0.00	0.00	N/A
TOTAL--Nonspecific Receipts		1,732,958.74	1,714,130.83	1,760,257.24	1,812,315.49

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of General Fund**

	Actual Rev-- <u>FY24</u>	Actual Rev-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>
Depreciation Fund Receipts				
4090 - 40D Int on Ck--FD Deprec	1,243.51	0.00	0.00	0.00
4090 - 60D Int on Ck--PD Deprec	1,544.89	0.00	0.00	0.00
4090 - 80D Int on Ck--PW Deprec	<u>828.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL--Depreciation Fund Receipts	3,617.00	0.00	0.00	0.00
Grant Fund Receipts				
4080 - 510 Grant Rev--ARPA 2021	0.00	0.00	0.00	N/A
4090 - 510 Int on Ck--ARPA 2021	13,822.42	13,447.60	4,123.32	0.00
4080 - 006 Grant Rev--IDNR Comm Cent P1	0.00	2,140,300.00	0.00	N/A
4080 - Grant Rev--Legislative	N/A	N/A	0.00	250,000.00
4080 - 040 Grant Rev--Fire Equipment	0.00	0.00	1,000.00	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>33,929.83</u>	<u>0.00</u>	<u>N/A</u>
TOTAL--Grant Fund Receipts	13,822.42	2,187,677.43	5,123.32	250,000.00
Local Sales Tax Fund Receipts				
4095 - Int on Ck--Local Sales Tax Fund	19,409.35	8,937.30	5,506.15	1,376.54
4295 - Taxes--VG NHMR Sales/Service	<u>142,121.36</u>	<u>155,075.84</u>	<u>173,297.09</u>	<u>156,831.43</u>
TOTAL--LST Fund Receipts	161,530.71	164,013.14	178,803.24	158,207.97

CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of General Fund

	Actual Rev-- <u>FY24</u>	Actual Rev-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>	
CPS Program Receipts					
General					
4025 - 700	Concession Sales	1,118.54	10,275.34	13,464.12	26,928.24
4030 - 700	Donations	1,175.00	0.00	250.00	0.00
4031 - 070	Donations--CPS Day Passes	0.00	118.00	4.00	40.67
4031 - 700	Donations--Scholarships	0.00	0.00	300.00	0.00
4075 - 700	Fundraising Sales	0.00	0.00	0.00	10,000.00
4090 - 700	Int on Ck--RP General	2.80	2.80	0.00	N/A
4120 - 070	Membership Sales	34,118.00	40,237.34	44,495.40	45,000.00
4120 - 715	Membership Sales--DCHD	N/A	N/A		
4140 - 700	Other Income	2,615.75	49.00	3,366.00	0.00
4180 - 070	Rent Income--Community Center	1,847.00	1,450.00	1,737.00	1,593.50
4180 - 072	Rent Income--Pavilions	5.00	5.00	54.00	50.00
4190 - 700	Sponsorship Sales	<u>4,105.00</u>	<u>1,125.00</u>	<u>2,375.00</u>	<u>2,535.00</u>
	SUBTOTAL	44,987.09	53,262.48	66,045.52	86,147.41
Baseball					
4030 - 701	Donations	0.00	500.00	0.00	0.00
4055 - 701	Fees--Registrations	3,322.96	5,892.00	5,853.60	5,022.85
4075 - 701	Fundraising Sales	(421.08)	0.00	0.00	0.00
4190 - 701	Sponsorship Sales	0.00	4,475.00	1,950.00	2,141.67
4300 - 701	Tournament Entry Fees Charged	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	2,901.88	10,867.00	7,803.60	7,164.52
Basketball					
4030 - 702	Donations	0.00	0.00	5,000.00	1,666.67
4025 - 702	Concession Sales	0.00	0.00	2,759.00	919.67
4033 - 702	Fees--Admissions	0.00	0.00	105.00	35.00
4055 - 702	Fees--Registrations	0.00	0.00	3,498.00	1,166.00
4300 - 702	Tournament Entry Fees Charged	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	0.00	11,362.00	3,787.34
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

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of General Fund**

		Actual Rev-- <u>FY24</u>	Actual Rev-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>
Rec Program Receipts (cont.)					
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
Pickleball					
4055 - 703	Fees--Registrations	203.00	250.00	0.00	151.00
4075 - 703	Fundraising Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	203.00	250.00	0.00	151.00
Soccer					
4030 - 707	Donations	0.00	0.00	0.00	0.00
4055 - 707	Fees--Registrations	6,093.00	5,755.00	6,070.00	5,972.67
4075 - 707	Fundraising Sales	0.00	0.00	107.16	35.72
4190 - 707	Sponsorship Sales	<u>500.00</u>	<u>0.00</u>	<u>390.00</u>	<u>296.67</u>
	SUBTOTAL	6,593.00	5,755.00	6,567.16	6,305.06
Softball					
4055 - 708	Fees--Registrations	2,155.00	3,001.00	2,298.00	2,484.67
4075 - 708	Fundraising Sales	(421.08)	0.00	0.00	0.00
4190 - 708	Sponsorship Sales	0.00	650.00	975.00	541.67
4300 - 708	Tournament Entry Fees Charged	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	1,733.92	3,651.00	3,273.00	3,026.34
Summer Dayz Park Program					
4030 - 704	Donations--Summer Dayz	250.00	600.00	0.00	283.33
4055 - 704	Fees--Registrations				
4310 -	Youth Summer Dayz--Weekly Program	<u>650.00</u>	<u>624.00</u>	<u>140.00</u>	<u>750.00</u>
	SUBTOTAL	900.00	1,224.00	140.00	1,033.33

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of General Fund**

		Actual Rev-- <u>FY24</u>	Actual Rev-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>
Rec Program Receipts (cont.)					
Teeball					
4055 - 709	Fees--Registrations	939.00	1,321.00	228.00	829.33
4190 - 709	Sponsorship Sales	<u>325.00</u>	<u>1,665.00</u>	<u>780.00</u>	<u>923.33</u>
	SUBTOTAL	1,264.00	2,986.00	1,008.00	1,752.66
Volleyball					
4025 - 710	Concession Sales/Entry Fees	0.00	1,259.00	0.00	419.67
4033 - 710	Fees--Admissions	0.00	0.00	1,410.00	1,000.00
4055 - 710	Fees--Registrations	<u>852.00</u>	<u>1,265.00</u>	<u>2,664.00</u>	<u>1,593.67</u>
	SUBTOTAL	852.00	2,524.00	4,074.00	3,013.34
Wiffle Ball					
4055 - 712	Fees--Registrations	195.00	210.00	280.00	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	195.00	210.00	280.00	50.00
CPS Zest for Life Center					
4030 - 018	Donations--Zest for Life Center (prev SC)	358.89	60.00	0.00	139.63
4055 - 771	Fees--Registrations	665.00	430.00	90.60	400.00
4055 - 772	Fees--Registrations	34.00	0.00	0.00	50.00
4180 - 018	Rent Income--ZFL Center	<u>1,010.00</u>	<u>2,227.30</u>	<u>2,120.00</u>	<u>1,785.77</u>
	SUBTOTAL	2,067.89	2,717.30	2,210.60	2,375.40
TOTAL--CPS Program Receipts		61,697.78	83,446.78	102,973.88	114,876.40

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of General Fund**

	Actual Rev-- <u>FY24</u>	Actual Rev-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>	
Restricted Receipts					
BVG Events					
4030 - 902	Donations--BVG Events	0.00	0.00	0.00	0.00
4090 - 902	Int on Ck--BVG Events	<u>9.18</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	9.18	0.00	0.00	0.00
Christmas Tree Lighting					
4030 - 901	Donations--Christmas Tree Lighting	7,652.00	4,562.00	7,932.00	1,000.00
4075 - 901	Fundraising Sales--Christmas Tree Lighting	3,930.00	3,185.00	0.00	1,000.00
4090 - 901	Int on Ck--Christmas Tree Lighting	<u>271.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	11,853.98	7,747.00	7,932.00	2,000.00
Community Center Phase 1					
4030 - 006	Donations--Comm Center P1	51,510.00	5,377.00	3,200.00	0.00
4090 - 006	Int on Ck--Comm Center P1	<u>5,175.68</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	56,685.68	5,377.00	3,200.00	0.00
Fire Restricted Funds					
4030 - 045	Donations--FD Rest Reg	724.00	1,000.00	480.00	0.00
4350 - 045	Foreign Fire Insurance Proceeds	0.00	5,870.25	6,844.48	4,238.24
4090 - 045	Int on Ck--FD Rest Reg	544.78	0.00	0.00	0.00
4030 - 046	Donations--FD Rest Fundraising	0.00	150.00	0.00	0.00
4090 - 046	Int on Ck--FD Rest Fundraising	<u>86.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	1,355.76	7,020.25	7,324.48	4,238.24
Freedom Festival					
4030 - 903	Donations--Freedom Festival	100.00	100.00	200.00	2,500.00
4075 - 903	Fundraising Sales--Freedom Festival	0.00	0.00	0.00	1,000.00
4090 - 903	Int on Ck--Freedom Festival	<u>4.79</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	104.79	100.00	200.00	3,500.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of General Fund**

	<u>Actual Rev-- FY24</u>	<u>Actual Rev-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Restricted Receipts (cont.)				
Police Restricted Funds				
4030 - 065 Donations--PD Rest Regular	687.73	0.00	0.00	0.00
4090 - 065 Int on Ck--PD Rest Regular	3.43	0.00	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	1,985.00	2,245.00	1,240.80	1,823.60
4340 - 066 CFD--Vehicle Fund	0.00	0.00	0.00	0.00
4090 - 066 Int on Ck--PD Rest DEA/DUI	225.04	0.00	0.00	0.00
4140 - 066 Other Income--PD Rest DEA/DUI	0.00	0.00	0.00	0.00
SUBTOTAL	2,901.20	2,245.00	1,240.80	1,823.60
TOTAL--Restricted Receipts	72,910.59	22,489.25	19,897.28	11,561.84
Transfers In--Regular				
4100 - Interfund Transfers In	0.00	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>382,147.35</u>
TOTAL	0.00	0.00	0.00	382,147.35
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	0.00
4101 - 80D Intrafund Transfers In--PW Deprec	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	0.00	0.00	0.00	0.00
Transfers In--Restricted Funds				
4100 - 400 Interfund Transfers In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	0.00	0.00	0.00	0.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Administrative/Legislative				
Administrator				
5040 - 008 Bonding/Licensing	144.72	151.77	146.85	265.52
5065 - 008 Contractual Services/Rentals	1,055.40	1,154.74	1,391.05	1,150.90
5080 - 008 Dues and Membership Fees	930.38	1,452.88	2,277.64	2,500.13
5240 - 008 Miscellaneous	534.62	334.02	120.00	250.00
5250 - 008 Office Supplies	77.83	210.60	39.83	287.08
5270 - 008 Printing Fees	0.00	51.25	0.00	102.50
5345 - 008 Software	925.41	660.76	808.31	1,162.93
5360 - 008 Subscription Fees/Publications	72.00	160.24	217.92	539.71
5370 - 008 Supplies/Small Equipment	4,436.79	100.43	39.97	2,650.00
5380 - 008 Training (Conf/Seminars Etc)	466.21	919.50	390.00	2,673.00
5385 - 008 Travel/Mileage	2,119.60	3,208.13	2,391.32	8,210.30
5400 - 008 Uniforms	812.53	561.58	1,106.10	900.00
5410 - 008 Utilities	384.14	354.86	390.83	469.00
5090 - 008 Employer FICA Contribution	7,002.31	5,964.85	6,376.79	7,271.72
5095 - 008 Employer IMRF Contribution	7,135.59	6,209.28	5,443.76	5,715.17
5100 - 008 Employer Unemployment Contrib	332.96	243.53	128.24	213.75
5140 - 008 Fringe Benefits	29,406.80	32,724.83	25,376.76	27,636.67
5330 - 008 Salaries	<u>100,594.95</u>	<u>87,697.40</u>	<u>90,083.11</u>	<u>95,055.16</u>
SUBTOTAL	156,432.24	142,160.65	136,728.48	157,053.54
Building Inspector				
5040 - 009 Bonding/Licensing	144.72	151.77	146.85	149.57
5065 - 009 Contractual Services/Rentals	447.00	678.80	714.49	842.65
5080 - 009 Dues and Membership Fees	0.00	0.00	0.00	100.00
5240 - 009 Miscellaneous	0.00	0.00	0.00	100.00
5270 - 009 Printing Fees	N/A	102.50	0.00	0.00
5370 - 009 Supplies/Small Equipment	N/A	143.55	0.00	0.00
5400 - 009 Uniforms	0.00	0.00	0.00	100.00
5090 - 009 Employer FICA Contribution	120.36	173.30	157.50	175.06
5100 - 009 Employer Unemployment Contrib	39.63	50.60	33.89	34.33
5332 - 009 Salaries	<u>1,573.21</u>	<u>2,265.71</u>	<u>2,058.85</u>	<u>2,288.37</u>
SUBTOTAL	2,324.92	3,566.23	3,111.58	3,789.98

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Administrative/Legislative (cont.)				
City Clerk				
5040 - 010 Bonding/Licensing	319.28	303.62	293.71	409.14
5065 - 010 Contractual Services/Rentals	151.20	213.16	220.30	151.80
5080 - 010 Dues and Membership Fees	0.00	0.00	76.45	205.00
5240 - 010 Miscellaneous	87.33	49.00	2.10	50.00
5270 - 010 Printing Fees	0.00	102.50	0.00	0.00
5345 - 010 Software	148.48	421.34	513.64	824.60
5370 - 010 Supplies/Small Equipment	0.00	53.00	0.00	250.00
5380 - 010 Training (Conf/Seminars Etc)	12.50	0.00	15.00	0.00
5385 - 010 Travel/Mileage	0.00	0.00	0.00	0.00
5400 - 010 Uniforms	0.00	0.00	0.00	200.00
5090 - 010 Employer FICA Contribution	263.01	284.04	401.06	519.56
5330 - 010 Salaries	3,300.00	3,300.00	4,993.92	6,791.68
5335 - 010 Salaries--Missed Meetings	137.50	412.50	249.70	0.00
5336 - 010 Salaries--Special Meetings	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
SUBTOTAL	4,419.30	5,139.16	6,765.88	9,401.78
City Comptroller				
5065 - 023 Contractual Services/Rentals	N/A	0.00	27.60	75.90
5080 - 023 Dues and Membership Fees	N/A	0.00	0.00	509.00
5240 - 023 Miscellaneous	N/A	0.00	0.00	50.00
5270 - 023 Printing Fees	N/A	51.25	0.00	150.00
5345 - 023 Software	N/A	10.71	83.04	65.21
5380 - 023 Training (Conf/Seminars Etc)	N/A	0.00	718.80	709.00
5385 - 023 Travel/Mileage	N/A	0.00	1,318.84	2,047.25
5090 - 023 Employer FICA Contribution	N/A	103.02	462.25	464.37
5330 - 023 Salaries	<u>N/A</u>	<u>1,606.70</u>	<u>6,042.70</u>	<u>6,070.22</u>
SUBTOTAL	0.00	1,771.68	8,653.23	10,140.95

CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Administrative/Legislative (cont.)				
City Treasurer				
5040 - 011 Bonding/Licensing	1,302.00	1,366.08	1,321.93	1,345.87
5065 - 011 Contractual Services/Rentals	75.60	178.92	141.55	151.80
5080 - 011 Dues and Membership Fees	459.00	389.00	275.00	125.00
5240 - 011 Miscellaneous	307.11	11.29	0.00	50.00
5270 - 011 Printing Fees	0.00	102.50	0.00	150.00
5345 - 011 Software	74.22	134.83	138.76	824.60
5370 - 011 Supplies/Small Equipment	0.00	550.99	0.00	50.00
5380 - 011 Training (Conf/Seminars Etc)	500.50	585.00	422.50	75.00
5385 - 011 Travel/Mileage	1,421.92	1,069.46	972.92	0.00
5400 - 011 Uniforms	0.00	0.00	0.00	200.00
5090 - 011 Employer FICA Contribution	252.47	288.91	381.96	422.15
5330 - 011 Salaries	3,300.00	3,776.14	4,993.92	5,518.24
5336 - 011 Salaries--Special Meetings	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>
SUBTOTAL	7,692.82	8,453.12	8,648.54	8,912.66
Community Development				
5610 - 012 Christmas Lighting	0.00	812.81	719.86	2,750.00
5625 - 012 Cleanup Days--Electronics	0.00	0.00	0.00	0.00
5620 - 012 Cleanup Days--Regular	0.00	0.00	0.00	1,200.00
5060 - 012 Contract Repairs & Maintenance	19,900.83	10,890.00	0.00	2,000.00
5065 - 012 Contractual Services/Rentals	75.60	648.81	68.76	250.00
5710 - 012 Cooperative Projects	0.00	0.00	0.00	0.00
5630 - 012 Fireworks	13,900.00	14,324.00	14,100.00	17,000.00
5210 - 012 Legal Fees	N/A	N/A	0.00	0.00
5240 - 012 Miscellaneous	1,857.00	835.00	803.58	100.00
5275 - 012 Promotion/Community Projects	14,551.64	2,378.14	711.60	20,550.00
5300 - 012 Real Property Purchases	386,095.00	0.00	0.00	10,000.00
5360 - 012 Subscriptions/Publications	0.00	0.00	0.00	100.00
5380 - 012 Training (Conf/Seminars Etc)	775.00	0.00	0.00	0.00
5385 - 012 Travel/Mileage	0.00	0.00	0.00	0.00
5740 - 012 Walldogs Reserve	<u>743.02</u>	<u>0.00</u>	<u>0.00</u>	<u>N/A</u>
SUBTOTAL	437,898.09	29,888.76	16,403.80	53,950.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

		<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Administrative/Legislative (cont.)					
Economic Development					
5065 - 120	Contractual Services/Rentals	N/A	0.00	0.00	0.00
5710 - 120	Cooperative Projects	5,000.00	15,000.00	19,000.00	0.00
5230 - 120	Marketing	N/A	0.00	0.00	0.00
5240 - 120	Miscellaneous	N/A	0.00	0.00	500.00
5275 - 120	Promotion/Community Projects	N/A	0.00	0.00	500.00
5360 - 120	Subscription Fees/Publications	N/A	0.00	0.00	100.00
5380 - 120	Training (Conf/Seminars Etc)	N/A	825.00	450.00	650.00
5385 - 120	Travel/Mileage	<u>525.98</u>	<u>1,245.99</u>	<u>651.23</u>	<u>1,432.50</u>
	SUBTOTAL	5,525.98	17,070.99	20,101.23	3,182.50
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	649.21	0.00	0.00
5065 - 030	Contractual Services/Rentals	141,219.25	155,271.00	170,748.00	187,825.00
5170 - 030	Insurance	1,184.24	872.90	909.85	850.42
5240 - 030	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
	SUBTOTAL	142,403.49	156,793.11	171,657.85	188,775.42

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Administrative/Legislative (cont.)				
Mayor and Council				
5020 - 014 Audit Fees	43,200.00	50,000.00	52,200.00	50,000.00
5040 - 014 Bonding/Licensing	476.00	303.62	293.71	299.14
5065 - 014 Contractual Services/Rentals	9,510.06	11,181.69	15,668.04	13,048.28
5070 - 014 Contributions	900.00	950.00	840.00	1,500.00
5080 - 014 Dues and Membership Fees	475.00	475.00	519.98	425.00
5165 - 014 Host Social Functions	25.65	0.00	907.24	1,000.00
5210 - 014 Legal Fees	10,786.00	29,129.30	16,802.28	16,802.28
5211 - 014 Legal Fees (Labor Union)	1,440.00	0.00	0.00	6,000.00
5240 - 014 Miscellaneous	1,962.75	1,394.17	3,322.25	1,000.00
5250 - 014 Office Supplies	0.00	0.00	492.00	100.00
5270 - 014 Printing Fees	661.20	627.70	465.60	1,300.00
5345 - 014 Software	0.00	0.00	255.26	355.48
5350 - 014 Strategic Planning	0.00	19,500.00	0.00	0.00
5360 - 014 Subscription Fees/Publications	30.00	30.00	36.00	250.00
5370 - 014 Supplies/Small Equipment	0.00	6,531.49	115.56	250.00
5380 - 014 Training (Conf/Seminars Etc)	0.00	3,237.50	975.00	1,600.00
5385 - 014 Travel/Mileage	0.00	2,025.15	5,584.07	8,671.00
5400 - 014 Uniforms	965.00	0.00	816.68	100.00
5410 - 014 Utilities	500.27	305.27	310.19	372.23
5090 - 014 Employer FICA Contribution	2,203.11	2,144.08	2,852.41	3,192.48
5100 - 014 Employer Unemployment Contribution	0.00	0.00	0.00	0.00
5330 - 014 Salaries	26,099.92	25,073.92	34,543.79	41,731.82
5335 - 014 Salaries--Missed Meetings	2,700.00	3,354.00	2,746.66	0.00
5332 - 014 Salaries--Part-Time	0.00	0.00	0.00	0.00
5336 - 014 Salaries--Special Meetings	600.00	0.00	0.00	0.00
5170 - 014 Insurance	123.85	127.12	102.32	97.42
5420 - 014 Worker's Compensation	<u>78.40</u>	<u>82.72</u>	<u>72.15</u>	<u>69.99</u>
SUBTOTAL	102,737.21	156,472.73	139,921.19	148,165.12
Park Board				
5065 - 015 Contractual Services/Rentals	75.60	N/A	0.00	N/A
5240 - 015 Miscellaneous	0.00	N/A	0.00	N/A
5440 - 015 Park Board Reserve	0.00	N/A	0.00	N/A
5370 - 015 Supplies/Small Equipment	<u>0.00</u>	<u>N/A</u>	<u>0.00</u>	<u>N/A</u>
SUBTOTAL	75.60	0.00	0.00	0.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Administrative/Legislative (cont.)				
Planning and Zoning				
5065 - 016 Contractual Services/Rentals	404.97	106.61	110.11	271.80
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	176.00	0.00	0.00	150.00
5360 - 016 Subscription Fees/Publications	0.00	0.00	0.00	300.00
5370 - 016 Supplies/Small Equipment	N/A	N/A	2,106.87	200.00
5090 - 016 Employer FICA Contribution	0.00	0.00	7.65	34.43
5095 - 016 Employer IMRF Contribution	0.00	0.00	0.00	27.06
5100 - 016 Employer Unemployment Contrib	0.00	0.00	0.80	4.50
5330 - 016 Salaries	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>450.00</u>
SUBTOTAL	580.97	106.61	2,325.43	1,777.79
Risk Management				
5370 - 017 Supplies/Small Equipment	0.00	325.04	0.00	500.00
5380 - 017 Training (Conf/Seminars Etc)	0.00	0.00	325.00	357.50
5385 - 017 Travel/Mileage	<u>0.00</u>	<u>0.00</u>	<u>1,627.04</u>	<u>2,190.25</u>
SUBTOTAL	0.00	325.04	1,952.04	3,047.75
TOTAL--Adminstrative/Legislative	860,090.62	521,748.08	516,269.25	589,167.49

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
City Hall/Administrative Office				
5040 - 050 Bonding/Licensing	238.00	151.77	146.85	149.57
5060 - 050 Contract Repairs & Maintenance	9,636.67	9,027.52	120.00	0.00
5065 - 050 Contractual Services/Rentals	14,432.07	16,816.12	13,717.28	18,466.41
5120 - 050 Equipment Purchases	0.00	0.00	0.00	15,000.00
5240 - 050 Miscellaneous	1,083.43	500.66	967.70	1,000.00
5250 - 050 Office Supplies	1,318.52	1,703.02	737.93	2,885.22
5260 - 050 Postage/Shipping	600.00	1,230.84	824.74	1,450.00
5270 - 050 Printing Fees	0.00	0.00	0.00	0.00
5310 - 050 Repairs and Maintenance	13,189.19	696.11	0.00	250.00
5345 - 050 Software	608.07	481.59	513.64	633.33
5360 - 050 Subscription Fees/Publications	0.00	0.00	0.00	120.00
5370 - 050 Supplies/Small Equipment	8,605.94	689.40	294.30	3,747.70
5380 - 050 Training (Conf/Seminars/Classes)	0.00	0.00	0.00	0.00
5385 - 050 Travel/Mileage	7.70	26.49	59.89	100.00
5400 - 050 Uniforms	375.98	333.84	255.35	400.00
5410 - 050 Utilities	1,162.12	1,266.29	3,268.43	3,922.12
5090 - 050 Employer FICA Contribution	3,375.82	3,531.52	3,978.18	4,827.02
5095 - 050 Employer IMRF Contribution	3,397.38	3,453.18	3,142.72	3,424.80
5100 - 050 Employer Unemployment Contrib	332.95	243.54	91.25	305.80
5140 - 050 Fringe Benefits	11,163.20	25,300.63	21,248.76	26,004.67
5141 - 050 Fringe Benefits Reimbursed	340.00	0.00	0.00	0.00
5330 - 050 Salaries	45,459.68	47,485.73	51,182.05	54,920.78
5331 - 050 Salaries--Overtime	1,900.15	1,370.14	819.94	2,040.78
5332 - 050 Salaries--Part-Time	0.00	0.00	0.00	1,016.74
5333 - 050 Salaries--Temporary	0.00	0.00	0.00	5,120.00
5170 - 050 Insurance	9,781.57	9,773.21	8,250.65	7,150.73
5420 - 050 Worker's Compensation	<u>345.07</u>	<u>362.44</u>	<u>292.85</u>	<u>234.44</u>
TOTAL	127,353.51	124,444.04	109,912.51	153,170.12

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Community Programs & Services Facilities				
Recreation Center				
5040 - 070	51.36	151.77	146.85	149.57
5060 - 070	24,902.81	271,274.04	768,671.20	0.00
5065 - 070	6,201.55	31,772.20	13,268.71	10,684.65
5085 - 070	Education/Classes	0.00	528.00	500.00
5110 - 070	Engineering Fees	N/A	31,552.81	11,042.51
5120 - 070	Equipment Purchases	0.00	0.00	0.00
5150 - 070	Gas and Oil	0.00	34.51	250.00
5190 - 070	Janitorial Supplies	1,127.86	4,331.92	4,105.32
5230 - 070	Marketing	4,764.07	19,658.00	1,386.00
5240 - 070	Miscellaneous	757.62	668.74	644.65
5250 - 070	Office Supplies	539.50	320.80	0.00
5260 - 070	Postage/Shipping	258.39	0.00	59.33
5270 - 070	Printing Fees	0.00	102.50	0.00
5310 - 070	Repairs and Maintenance	0.00	1,852.54	611.66
5345 - 070	Software	4,148.48	5,221.34	5,553.64
5399 - 070	Start-up Costs	255,055.71	3,588.75	0.00
5365 - 070	Supplies--Concessions	547.25	2,388.52	0.00
5370 - 070	Supplies/Small Equipment	1,286.91	20,498.48	18,678.71
5380 - 070	Training (Conf/Seminars/Classes)	0.00	0.00	425.00
5385 - 070	Travel/Mileage	1,237.43	920.67	570.73
5400 - 070	Uniforms	874.72	177.00	684.00
5410 - 070	Utilities	11,185.18	64,128.55	69,364.70
5999 - 070	Uncoded Bills	0.00	0.00	6.58
5430 - 070	Interest Exp--VGSB Bonds	101,888.69	151,732.42	146,839.00
5265 - 070	Principal Exp--VGSB Bonds	89,000.00	93,000.00	98,000.00
5090 - 070	Employer FICA Contribution	6,745.83	14,880.58	14,385.78
5095 - 070	Employer IMRF Contribution	4,943.84	7,985.63	7,276.61
5100 - 070	Employer Unemployment Contrib	1,012.05	2,374.58	1,299.31
5140 - 070	Fringe Benefits	17,666.76	35,903.04	32,298.84
5330 - 070	Salaries	68,886.94	114,900.25	119,718.56
5331 - 070	Salaries--Overtime	80.18	285.59	746.88
5332 - 070	Salaries--Part-Time	19,215.64	84,762.33	71,048.92
5170 - 070	Insurance	374.65	5,659.89	16,202.49
5420 - 070	Worker's Compensation	<u>224.44</u>	<u>831.92</u>	<u>2,329.85</u>
	SUBTOTAL	622,977.86	970,924.86	1,405,503.34
				656,879.93

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Community Programs & Services Facilities (cont.)				
Zest for Life Center				
5060 - 079 Contract Repairs & Maintenance	36,491.66	18,100.82	0.00	1,000.00
5065 - 079 Contractual Services/Rentals	685.79	410.84	370.31	1,218.09
5190 - 079 Janitorial Supplies		0.00	29.50	250.00
5240 - 079 Miscellaneous	218.46	145.27	46.96	500.00
5260 - 079 Postage/Shipping	N/A	0.00	0.00	0.00
5310 - 079 Repairs and Maintenance	12,581.81	0.00	547.13	4,500.00
5370 - 079 Supplies/Small Equipment	1,097.76	402.40	304.09	1,500.00
5380 - 079 Training (Conf/Seminars Etc)	125.00	0.00	0.00	0.00
5385 - 079 Travel/Mileage	5,195.06	6,283.99	6,300.38	0.00
5410 - 079 Utilities	4,140.64	4,795.42	3,937.42	4,724.90
5090 - 079 Employer FICA Contribution	1,055.48	951.66	816.30	1,187.00
5100 - 079 Employer Unemployment Contrib	346.99	269.14	168.19	232.74
5332 - 079 Salaries--Part-Time	13,797.42	12,439.42	11,045.33	15,516.33
5170 - 079 Insurance	251.66	258.16	196.80	162.36
5420 - 079 Worker's Compensation	<u>396.19</u>	<u>415.40</u>	<u>355.21</u>	<u>327.80</u>
SUBTOTAL	76,383.92	44,472.52	24,117.62	31,119.23
TOTAL--CPS Facilities	699,361.78	1,015,397.38	1,429,620.96	687,999.16

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

		<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
CPS Recreation Programs					
General					
5040 - 700	Bonding/Licensing	0.00	49.13	146.85	149.57
5060 - 700	Contract Repairs & Maintenance	0.00	300.00	1,570.50	0.00
5065 - 700	Contractual Services/Rentals	75.60	499.94	1,102.30	4,061.05
5120 - 700	Equipment Purchases	N/A	0.00	11,050.00	0.00
5240 - 700	Miscellaneous	323.51	1,906.71	15.60	1,000.00
5244 - 700	Miscellaneous--Credit Card Fees	46.63	564.97	1,424.98	1,250.00
5250 - 700	Office Supplies	N/A	0.00	0.00	250.00
5270 - 700	Printing Fees	N/A	102.50	0.00	500.00
5365 - 700	Supplies - Concessions	1,013.11	3,143.80	7,133.93	9,000.00
5370 - 700	Supplies/Small Equipment	44.94	5,123.94	367.48	600.00
5380 - 700	Training (Conf/Seminars Etc)	N/A	N/A	0.00	425.00
5385 - 700	Travel/Mileage	N/A	177.80	258.60	0.00
5400 - 700	Uniforms	123.50	72.00	0.00	400.00
5090 - 700	Employer FICA Contribution	103.17	1,923.75	4,250.21	4,430.71
5095 - 700	Employer IMRF Contribution	N/A	1,534.09	3,075.38	3,219.41
5100 - 700	Employer Unemployment Contrib	19.07	378.80	165.28	279.33
5140 - 700	Fringe Benefits	N/A	6,675.00	12,333.60	14,214.59
5334 - 700	Salaries--Administration	270.71	23,203.73	50,831.47	53,045.50
5335 - 700	Salaries--Concessions	477.75	1,305.88	4,728.24	4,372.24
5170 - 700	Insurance	533.84	0.00	0.00	0.00
5420 - 700	Worker's Compensation	<u>385.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	3,417.19	46,962.04	98,454.42	97,197.41
Baseball					
5205 - 701	League Fees	40.00	33.00	36.94	300.00
5240 - 701	Miscellaneous	0.00	0.00	168.00	250.00
5305 - 701	Registration & Entry Fees	580.00	0.00	52.80	0.00
5370 - 701	Supplies/Small Equipment	1,563.53	1,361.45	5,886.55	3,500.00
5405 - 701	Uniforms--Coaches/Players	983.50	6,312.00	2,688.00	3,000.00
5090 - 701	Employer FICA Contribution	93.33	148.40	141.84	53.55
5100 - 701	Employer Unemployment Contrib	30.81	44.14	32.47	10.50
5338 - 701	Salaries--Umpire/Referee Contractors	0.00	0.00	1,104.00	4,970.00
5337 - 701	Salaries--Umpires/Referees	<u>1,220.00</u>	<u>2,395.00</u>	<u>70.80</u>	<u>700.00</u>
	SUBTOTAL	4,511.17	10,293.99	10,181.40	12,784.05

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

		<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
CPS Recreation Programs (cont.)					
Basketball					
5240 - 702	Miscellaneous	15.00	0.00	0.00	0.00
5305 - 702	Registration & Entry Fees	0.00	0.00	0.00	0.00
5370 - 702	Supplies/Small Equipment	0.00	495.84	376.01	0.00
5405 - 702	Uniforms--Coaches/Players	0.00	0.00	3,531.64	1,500.00
5090 - 702	Employer FICA Contribution	0.00	0.00	36.48	122.40
5100 - 702	Employer Unemployment Contrib	0.00	0.00	7.46	24.00
5332 - 702	Salaries--Part-Time	N/A	N/A	27.00	0.00
5338 - 702	Salaries--Umpire/Referee Contractors	N/A	N/A	480.00	0.00
5337 - 702	Salaries--Umpires/Referees	<u>0.00</u>	<u>0.00</u>	<u>450.00</u>	<u>1,600.00</u>
	SUBTOTAL	15.00	495.84	4,908.59	3,246.40
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
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	198.00	0.00	500.00
5090 - 706	Employer FICA Contribution	0.00	8.03	14.61	0.00
5100 - 706	Employer Unemployment Contrib	0.00	2.57	3.36	0.00
5332 - 706	Salaries--Part-Time	<u>0.00</u>	<u>105.00</u>	<u>191.25</u>	<u>0.00</u>
	SUBTOTAL	0.00	313.60	209.22	500.00
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

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

		<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
CPS Recreation Programs (cont.)					
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>488.49</u>	<u>474.54</u>	<u>0.00</u>	<u>250.00</u>
	SUBTOTAL	488.49	474.54	0.00	250.00
Soccer					
5240 - 707	Miscellaneous	56.55	0.00	33.74	25.00
5310 - 707	Repairs and Maintenance		0.00	0.00	4,000.00
5305 - 707	Registration & Entry Fees	0.00	0.00	0.00	700.00
5370 - 707	Supplies/Small Equipment	1,944.21	2,893.79	3,161.24	1,200.00
5405 - 707	Uniforms--Coaches/Players	2,795.00	2,216.00	276.00	4,500.00
5090 - 707	Employer FICA Contribution	75.73	66.95	3.20	192.78
5100 - 707	Employer Unemployment Contrib	24.90	19.72	0.73	37.80
5338 - 707	Salaries--Umpire/Referee Contractors	0.00	0.00	1,218.00	0.00
5337 - 707	Salaries--Umpires/Referees	<u>990.00</u>	<u>1,120.00</u>	<u>84.00</u>	<u>2,520.00</u>
	SUBTOTAL	5,886.39	6,316.46	4,776.91	13,175.58
Softball					
5205 - 708	League Fees	0.00	300.00	0.00	500.00
5240 - 708	Miscellaneous	0.00	0.00	0.00	500.00
5305 - 708	Registration & Entry Fees	300.00	0.00	0.00	400.00
5370 - 708	Supplies/Small Equipment	1,284.78	927.82	1,080.54	3,500.00
5405 - 708	Uniforms--Coaches/Players	1,029.00	213.56	1,344.00	2,000.00
5090 - 708	Employer FICA Contribution	199.82	28.69	13.78	26.78
5100 - 708	Employer Unemployment Contrib	66.60	9.18	3.14	5.25
5336 - 708	Salaries--Field/Gym Maintenance	2,392.00	0.00	0.00	0.00
5337 - 708	Salaries--Umpires/Referees	220.00	375.00	180.00	350.00
5338 - 708	Salaries--Umpire/Referee Contractors	<u>0.00</u>	<u>0.00</u>	<u>492.00</u>	<u>1,530.00</u>
	SUBTOTAL	5,492.20	1,854.25	3,113.46	8,812.03
Splashpad					
5060 - 714	Contract Repairs & Maintenance	N/A	0.00	0.00	1,200.00
5370 - 714	Supplies/Small Equipment	N/A	0.00	0.00	0.00
5410 - 714	Utilities	<u>N/A</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>
	SUBTOTAL	0.00	0.00	0.00	26,200.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
CPS Recreation Programs (cont.)				
Summer Dayz Park Program				
5240 - 704	Miscellaneous	0.00	0.00	0.00
5370 - 704	Supplies/Small Equipment	164.87	321.33	87.18
5090 - 704	Employer FICA Contribution	286.43	345.77	370.48
5100 - 704	Employer Unemployment Contrib	95.47	110.76	84.78
5333 - 704	Salaries--Temporary	<u>3,743.75</u>	<u>4,519.75</u>	<u>4,842.50</u>
	SUBTOTAL	4,290.52	5,297.61	5,378.75
T-Ball				
5240 - 709	Miscellaneous	0.00	0.00	0.00
5370 - 709	Supplies/Small Equipment	571.84	724.29	0.00
5405 - 709	Uniforms--Coaches/Players	<u>0.00</u>	<u>1,712.00</u>	<u>0.00</u>
	SUBTOTAL	571.84	2,436.29	1,700.00
Volleyball				
5240 - 710	Miscellaneous	15.00	0.00	0.00
5305 - 710	Registration & Entry Fees	0.00	200.00	200.00
5370 - 710	Supplies/Small Equipment	0.00	42.98	216.04
5405 - 710	Uniforms--Coaches/Players	0.00	399.50	938.50
5090 - 710	Employer FICA Contribution	11.47	22.95	30.62
5100 - 710	Employer Unemployment Contrib	3.68	5.25	2.99
5337 - 710	Salaries--Umpires/Referees	0.00	600.00	400.00
5338 - 710	Salaries--Umpire/Referee Contractors	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	30.15	1,270.68	1,788.15
Wiffle Ball				
5240 - 712	Miscellaneous	0.00	0.00	0.00
5370 - 712	Supplies/Small Equipment	153.50	0.00	73.94
5405 - 712	Uniforms--Coaches/Players	<u>0.00</u>	<u>150.00</u>	<u>177.48</u>
	SUBTOTAL	153.50	150.00	251.42
TOTAL--CPS Recreation Programs		24,856.45	75,865.30	129,068.51
				149,585.72

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Disaster - Emergency Management Planning				
5240 - 250 Miscellaneous	0.00	12.56	0.00	2,500.00
5385 - 250 Travel/Mileage	<u>0.00</u>	<u>16.75</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	0.00	29.31	0.00	2,500.00
Disaster - Public Assistance Costs				
5060 - 200 Contract Repairs & Maintenance	5,350.00	0.00	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	5,350.00	0.00	0.00	10,000.00
Emergency Services Center (2017)				
5430 - 401 Interest Exp--VGSB Loan	9,786.67	19,833.07	N/A	N/A
5265 - 401 Principal Exp--VGSB Loan	<u>40,000.00</u>	<u>200,000.00</u>	<u>N/A</u>	N/A
TOTAL	49,786.67	219,833.07	0.00	0.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Fire Protection				
5040 - 040 Bonding/Licensing/Certifications	0.00	0.00	0.00	0.00
5060 - 040 Contract Repairs & Maintenance	6,974.48	31,037.82	11,520.84	10,250.00
5065 - 040 Contractual Services/Rentals	1,807.76	2,759.83	5,789.81	4,714.60
5080 - 040 Dues and Membership Fees	370.34	281.66	488.36	347.70
5120 - 040 Equipment Purchases	0.00	26,940.00	0.00	1,344,080.10
5150 - 040 Gas and Oil	1,383.26	1,729.24	1,558.75	2,077.81
5240 - 040 Miscellaneous	3,032.27	152.49	256.42	500.00
5250 - 040 Office Supplies	0.00	0.00	0.00	100.00
5660 - 040 Public Relations	1,099.64	1,236.14	0.00	1,500.00
5310 - 040 Repairs and Maintenance	92.03	1,561.12	3,729.16	1,000.00
5345 - 040 Software	133.15	277.08	287.88	706.97
5370 - 040 Supplies/Small Equipment	14,608.75	4,927.91	13,300.56	23,300.00
5380 - 040 Training (Conf/Seminars Etc)	1,290.00	700.00	2,886.30	5,527.70
5385 - 040 Travel/Mileage	0.00	886.09	0.00	500.00
5410 - 040 Utilities	5,940.33	7,021.08	6,568.97	7,882.76
5090 - 040 Employer FICA Contribution	1,657.73	1,924.57	1,778.46	2,016.54
5095 - 040 Employer IMRF Contribution	71.86	65.84	49.99	75.00
5100 - 040 Employer Unemployment Contrib	509.01	528.19	356.20	395.40
5330 - 040 Salaries	5,441.93	4,872.78	4,872.78	4,900.00
5331 - 040 Salaries--Calls	8,798.75	10,688.25	9,094.50	11,500.00
5332 - 040 Salaries--Business Mtgs	1,102.50	1,140.50	760.50	1,000.00
5333 - 040 Salaries--Training Mtgs	5,585.25	6,995.50	6,133.50	7,500.00
5334 - 040 Salaries--Daily Officer Pay	1,308.00	1,460.00	1,416.00	1,460.00
5501 - 040 Intrafund Tx Out--To Deprec	0.00	0.00	0.00	0.00
5170 - 040 Insurance	5,199.01	6,153.00	5,817.56	5,458.13
5420 - 040 Worker's Compensation	<u>1,756.09</u>	<u>1,804.52</u>	<u>1,674.50</u>	<u>1,662.22</u>
TOTAL	68,162.14	115,143.61	78,341.04	1,438,454.93

CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Grant Projects				
ARPA				
5055 - 510 Contract Repairs & Maintenance	0.00	126,672.50	0.00	0.00
5110 - 510 Engineering Fees	16,600.00	6,500.00	0.00	0.00
6010 - 510 Employer FICA Contribution	0.00	0.00	0.00	0.00
6020 - 510 Employer IMRF Contribution	0.00	0.00	0.00	0.00
6250 - 510 Salaries--COVID-19 Hazard Pay	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
SUBTOTAL	16,600.00	133,172.50	0.00	0.00
PARC Community Center Phase 1 (Gym)				
5005 - 006 Architectural/Design Fees	39,372.31	0.00	0.00	N/A
5020 - 006 Audit Fees	0.00	9,630.00	0.00	N/A
5055 - 006 Contractual Development	2,748,982.73	0.00	0.00	N/A
5210 - 006 Legal Fees	0.00	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	2,788,355.04	9,630.00	0.00	0.00
TOTAL--Grant Projects	2,804,955.04	142,802.50	0.00	0.00
Non-departmental/Miscellaneous				
5045 - Cash Short	0.00	6.00	0.00	0.00
5180 - Interest/Penalties	417.35	495.07	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	53,768.56
5502 - 80D Intrafund Transfers Out--To General Fund	0.00	0.00	0.00	28,838.80
5510 - Intrafund Transfers Out--To General Fund (from Lf	0.00	0.00	0.00	283,035.29
5240 - Miscellaneous	1,317.06	(145.42)	241.82	0.00
5241 - Miscellaneous, Prior Year JE	6,375.10	8,435.06	0.00	0.00
5670 - Real Estate Taxes	1,127.78	2,512.18	7,469.90	3,703.29
5700 - Settlements (Court-ordered)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	9,237.29	11,302.89	7,711.72	385,850.64

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Police Protection				
5025 - 060 Animal Control Fees	1,000.00	0.00	0.00	1,000.00
5040 - 060 Bonding/Licensing	580.72	386.77	146.85	449.57
5060 - 060 Contract Repairs & Maintenance	2,779.50	800.00	1,200.00	400.00
5065 - 060 Contractual Services/Rentals	22,743.86	28,100.67	40,383.85	34,946.00
5080 - 060 Dues and Membership Fees	60.00	65.00	54.00	60.00
5125 - 060 Equipment Purchases--Mobile	14,940.04	0.00	58,843.00	0.00
5130 - 060 Equipment Purchases--Non-Mobile	15,313.00	0.00	828.00	0.00
5150 - 060 Gas and Oil	13,534.00	14,946.03	12,415.26	16,553.27
5210 - 060 Legal Fees	20,039.19	5,830.08	5,145.12	5,000.00
5240 - 060 Miscellaneous	2,090.82	354.83	686.50	2,000.00
5241 - 060 Miscellaneous--Prior Year	0.00	0.00	4,197.72	0.00
5245 - 060 Miscellaneous--SRO Exp	0.00	0.00	0.00	500.00
5250 - 060 Office Supplies	2,053.12	1,295.18	658.87	2,000.00
5260 - 060 Postage/Shipping	173.91	223.12	85.09	400.00
5270 - 060 Printing Fees	0.00	102.50	357.60	500.00
5315 - 060 Repairs and Maint--Mobile	4,298.52	5,586.93	23,768.15	7,000.00
5320 - 060 Repairs and Maint--Non-Mobile	0.00	125.00	669.60	2,000.00
5325 - 060 Repairs and Maint--Structure	0.00	0.00	781.54	500.00
5345 - 060 Software	147.94	872.17	1,170.88	1,226.18
5370 - 060 Supplies/Small Equipment	2,761.57	4,091.27	20,708.90	10,750.00
5380 - 060 Training (Conf/Seminars Etc)	19,598.40	5,356.39	16,091.60	15,000.00
5385 - 060 Travel/Mileage	0.00	336.00	1,110.30	200.00
5400 - 060 Uniforms	6,792.71	8,571.60	12,274.52	7,900.00
5401 - 060 Uniforms--Union Required	0.00	0.00	0.00	2,600.00
5410 - 060 Utilities	5,327.75	6,249.09	6,419.60	7,703.52
5090 - 060 Employer FICA Contribution	31,002.38	32,246.22	33,077.51	35,256.13
5095 - 060 Employer IMRF Contribution	28,856.96	29,530.13	25,457.68	26,746.37
5100 - 060 Employer Unemployment Contrib	3,256.54	1,813.83	1,332.24	1,950.26
5140 - 060 Fringe Benefits	106,719.29	106,525.56	89,285.83	158,323.17
5141 - 060 Fringe Benefits Reimbursed	2,630.00	2,610.00	4,080.00	5,200.00
5330 - 060 Salaries	366,862.13	381,577.75	382,114.78	430,232.33
5331 - 060 Salaries--Overtime	35,548.11	32,175.49	35,176.81	9,790.21
5332 - 060 Salaries--Part-Time	9,893.21	10,335.71	18,910.70	15,642.00
5501 - 060 Intrafund Tx Out--To Deprec	0.00	0.00	0.00	0.00
5170 - 060 Insurance	13,598.25	13,929.64	12,274.27	13,817.82
5420 - 060 Worker's Compensation	<u>13,267.21</u>	<u>13,485.20</u>	<u>12,789.60</u>	<u>14,531.22</u>
TOTAL	745,869.13	707,522.16	822,496.37	830,178.05

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>
Public Works				
5000 - 080 Alleys/Parking	144.27	1,150.55	4,016.31	7,000.00
5050 - 080 Chemicals	3,721.35	3,938.99	652.50	3,500.00
5060 - 080 Contract Repairs & Maintenance	95,633.57	59,023.26	114,298.10	110,630.32
5065 - 080 Contractual Services/Rentals	14,199.23	14,109.88	11,820.12	14,796.52
5075 - 080 Ditching and Drainage	843.99	0.00	0.00	3,500.00
5080 - 080 Dues and Membership Fees	318.30	397.00	368.11	400.00
5110 - 080 Engineering Fees	12,900.00	0.00	0.00	N/A
5120 - 080 Equipment Purchases	34,297.27	42,232.72	41,514.36	40,483.26
5135 - 080 Equipment Purchases--Safety	1,287.29	0.00	215.57	0.00
5150 - 080 Gas and Oil	16,836.98	14,788.79	14,746.10	19,656.55
5190 - 080 Janitorial Supplies	291.78	546.09	835.10	1,500.00
5240 - 080 Miscellaneous	959.64	565.48	799.07	1,000.00
5310 - 080 Repairs and Maintenance	1,621.23	11,157.34	10,173.18	34,750.00
5160 - 080 Repairs and Maint--Grounds	20,220.00	0.00	0.00	17,250.00
5325 - 080 Repairs and Maint--Structure	3,146.49	1,129.01	0.00	7,300.00
5340 - 080 Sidewalks and Curbs	32.94	0.00	0.00	N/A
5345 - 080 Software	153.72	421.34	752.58	770.30
5350 - 080 Street Lighting	21,849.48	24,906.63	27,909.66	30,000.00
5370 - 080 Supplies/Small Equipment	16,301.34	16,268.03	11,750.81	14,750.00
5375 - 080 Supplies/Small Equipment--Safety	826.86	381.07	100.76	4,800.00
5380 - 080 Training (Conf/Seminars Etc)	0.00	0.00	0.00	891.00
5385 - 080 Travel/Mileage	0.00	0.00	0.00	1,996.00
5400 - 080 Uniforms	1,002.17	1,654.74	1,427.23	1,200.00
5410 - 080 Utilities	31,961.37	18,077.19	16,138.98	19,366.78
5090 - 080 Employer FICA Contribution	16,014.96	13,701.83	14,247.86	17,818.06
5095 - 080 Employer IMRF Contribution	13,579.09	11,512.62	10,104.25	12,158.18
5100 - 080 Employer Unemployment Contrib	2,159.68	935.14	635.27	1,315.50
5140 - 080 Fringe Benefits	58,540.76	49,382.01	45,818.52	67,553.56
5141 - 080 Fringe Benefits Reimbursed	2,620.00	2,610.00	372.00	0.00
5330 - 080 Salaries	182,334.23	156,402.33	162,367.79	194,756.12
5331 - 080 Salaries--Overtime	6,425.76	4,085.42	4,381.98	7,459.66
5333 - 080 Salaries--Temporary	23,999.96	23,698.38	24,826.99	30,700.00
5501 - 080 Intrafund Tx Out--To Deprec	0.00	0.00	0.00	0.00
5170 - 080 Insurance	13,195.21	11,125.30	10,442.86	10,348.11
5420 - 080 Worker's Compensation	<u>8,873.40</u>	<u>7,121.76</u>	<u>6,346.55</u>	<u>7,245.93</u>
TOTAL	606,292.32	491,322.90	537,062.61	684,895.85

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

		<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 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	8,894.00	11,920.26	6,421.45	7,000.00
5370 - 901	Supplies/Small Equipment	3,683.10	0.00	310.08	579.37
5999 - 901	Uncoded Bills	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	12,577.10	11,920.26	6,731.53	7,579.37
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	712.52	4,145.20	512.83	500.00
5370 - 045	Supplies/Small Equipment	3,151.74	546.95	0.00	15,197.42
5999 - 045	Uncoded Bills	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	3,864.26	4,692.15	512.83	15,697.42
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	350.00	0.00	3,000.00
5370 - 903	Supplies/Small Equipment	0.00	0.00	0.00	500.00
5630 - 903	Fireworks	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	350.00	0.00	3,500.00

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of General Fund**

	<u>Actual Exp-- FY24</u>	<u>Actual Exp-- FY25</u>	<u>Projected EOY FY26</u>	<u>Estimated for FY27 Budget</u>	
Restricted Funds (cont.)					
Police Dept Restricted Regular					
5240 - 065	Miscellaneous	600.00	0.00	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	600.00	0.00	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	0.00	100.00	100.00	13,905.44
5260 - 066	Postage/Shipping	0.00	0.00	0.00	0.00
5370 - 066	Supplies/Small Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUBTOTAL	0.00	100.00	100.00	13,905.44
TOTAL--Restricted Funds		17,041.36	17,062.41	7,344.36	44,309.29

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of Special Revenues Funds**

			<u>Budget</u>
All Funds			
Balance Forward			1,225,256.37
1000 -	Cash--Motor Fuel Tax (02/28/2026) but estimated to 04/30/2026	312,872.68	
1001 -	Cash--Special Tax Fund (est 04/30/2026)	0.00	
1000 - 020	Cash--Tax Increment Financing #1 (02/28/2026) but estimated to 04/30/2026	912,383.69	
Total Monies To Be Collected			916,441.43
Receivables			91.66
1033	Local Taxes Receivable	0.00	
1060	Prepaid Fees	91.66	
Revenues			916,349.77
Motor Fuel Tax Receipts		118,835.98	
Tax Increment Financing #1 Receipts		784,498.79	
Tax Increment Financing #2 Receipts		13,015.00	
Total Monies To Be Disbursed			(1,246,043.07)
Expenses			(1,218,667.94)
Motor Fuel		(225,012.35)	
Tax Increment Financing #1		(42,687.01)	
TIF#1 Redevelopment Projects		(949,668.58)	
TIF#2 Redevelopment Projects		(1,300.00)	
Payables			(27,375.13)
2010 - 020	Accounts Payable--TIF	(1,160.00)	
2040 - 020	Due to General Fund from TIF (current year)	(26,215.13)	
Anticipated year end balance			
Including "Balance Forward"			895,654.73
Excluding "Balance Forward"			(329,601.64)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Summary of Special Revenues Funds**

		<u>Budget</u>
Motor Fuel funds		
Balance Forward		312,872.68
Cash		312,872.68
Cash--Motor Fuel Tax (02/28/2026) but estimated to 04/30/2026	312,872.68	
Cash Reserve--MFT Rebuild Illinois	0.00	
Cash--Special Tax Fund (est 04/30/2026)	0.00	
 Total Monies To Be Collected		 118,927.64
Revenues	118,835.98	
Receivables	91.66	
 Total Monies To Be Disbursed		 (225,012.35)
Expenses--MFT	(225,012.35)	
Payables	0.00	
 Anticipated year end balance		
Including "Balance Forward"		206,787.97
Excluding "Balance Forward"		(106,084.71)

**CITY OF VILLA GROVE--FY27 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	797,513.79
Receivables	0.00
Revenues--TIF#1 Redevelopment Projects	784,498.79
Revenues--TIF#2 Redevelopment Projects	13,015.00
Total Monies To Be Disbursed	(1,021,030.72)
Expenses--TIF	(42,687.01)
Expenses--TIF#1 Redevelopment Projects	(949,668.58)
Expenses--TIF#2 Redevelopment Projects	(1,300.00)
Payables	(27,375.13)
Anticipated year end balance	
Including "Balance Forward"	688,866.76
Excluding "Balance Forward"	(223,516.93)

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Revenues of Special Revenues Funds**

	Actual Rev-- <u>FY24</u>	Actual Rev-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>
Motor Fuel Tax Receipts				
4090 - Int on Ck--Motor Fuel	10,497.16	13,681.74	12,190.58	11,581.05
4090 - 012 Int on Ck--ReBuild Illinois	0.00	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	643.00	0.00	0.00	0.00
4200 - Taxes--MFT Reg Allotment	56,103.00	55,453.68	50,129.95	53,321.04
4201 - Taxes--MFT TRF Allotment	<u>52,466.85</u>	<u>56,277.24</u>	<u>53,933.89</u>	<u>53,933.89</u>
TOTAL	119,710.01	125,412.66	116,254.42	118,835.98
Tax Increment Financing Receipts				
4090 - 020 Int on Ck--TIF #1 Fund	35,918.91	47,996.10	48,159.11	45,751.15
4091 - 020 Int on Property Taxes--TIF#1	1,638.16	4,124.13	3,560.29	3,382.28
4210 - 020 Taxes--County Property TIF#1	342,692.60	585,648.68	664,328.70	735,365.36
4090 - 022 Int on Ck--TIF #2 Fund			236.61	224.78
4091 - 022 Int on Property Taxes--TIF#2	N/A	N/A	0.00	15.00
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	380,249.67	637,768.91	716,284.71	797,738.57

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of Special Revenues Funds**

	Actual Exp-- <u>FY24</u>	Actual Exp-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>
Motor Fuel Tax--Regular				
5065 - Contractual Services/Rentals	0.00	0.00	0.00	0.00
5070 - Ditching and Drainage	0.00	0.00	0.00	20,000.00
5110 - Engineering Fees	8,412.90	2,080.05	4,953.05	9,404.85
5240 - Miscellaneous	0.00	0.00	0.00	0.00
5270 - Printing Fees	0.00	131.60	0.00	0.00
5310 - Repairs & Maint--Street Patch	2,761.92	1,171.00	1,648.80	13,000.00
5335 - Seal Coat	0.00	0.00	145,875.43	171,107.50
5345 - Snow Removal	5,097.29	4,719.61	5,931.38	8,000.00
5351 - Street Striping	0.00	0.00	0.00	0.00
5370 - Traffic Control	<u>2,795.38</u>	<u>0.00</u>	<u>4,482.00</u>	<u>3,500.00</u>
TOTAL	19,067.49	8,102.26	162,890.66	225,012.35

Motor Fuel Tax--Rebuild Illinois Project

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

**CITY OF VILLA GROVE--FY27 Budget Ordinance
Expenses of Special Revenues Funds**

	Actual Exp-- <u>FY24</u>	Actual Exp-- <u>FY25</u>	Projected <u>EOY FY26</u>	Estimated for <u>FY27 Budget</u>	
Tax Increment Financing					
5020 - 020	Audit Fees	4,800.00	5,000.00	5,800.00	5,000.00
5070 - 020	Dues and Membership Fees	550.00	550.00	550.01	550.00
5075 - 020	Economic Development	N/A	N/A	5,000.00	25,000.00
5110 - 020	Engineering Fees	8,130.00	20,759.00	7,812.00	N/A
5210 - 020	Legal Fees	863.00	1,400.00	3,510.00	1,924.33
5240 - 020	Miscellaneous	0.00	0.00	0.00	500.00
5255 - 020	Other Professional Fees	3,545.00	25,360.64	2,724.00	5,000.00
5275 - 020	Promotion/Community Projects	0.00	0.00	518,358.96	0.00
5380 - 020	Training (Conf/Seminars Etc)	0.00	0.00	0.00	750.00
5385 - 020	Travel/Mileage	0.00	59.70	149.27	1,000.00
5090 - 020	Employer FICA Contribution	197.07	82.38	126.67	191.25
5095 - 020	Employer IMRF Contribution	201.12	87.39	109.81	271.43
5330 - 020	Salaries	<u>2,825.12</u>	<u>1,210.25</u>	<u>1,808.36</u>	<u>2,500.00</u>
TOTAL		21,111.31	54,509.36	545,949.08	42,687.01

TIF#1 Redevelopment Projects

5060 - 021	Contract Repairs & Maintenance	34,780.00	0.00	0.00	800,000.00
5110 - 210	Engineering Fees	0.00	77,418.00	11,397.60	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	0.00	130.00	0.00	43.33
5655 - 020	Revolving Grant Exp	<u>0.00</u>	<u>58,775.00</u>	<u>59,075.00</u>	<u>38,625.25</u>
TOTAL		34,780.00	136,323.00	70,472.60	949,668.58

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