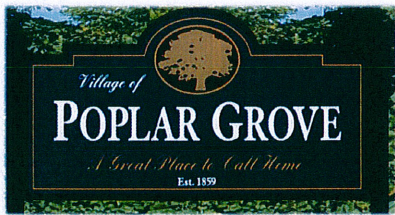


# VILLAGE OF POPLAR GROVE BOONE COUNTY, IL



## **ANNUAL OPERATING BUDGET**

**Fiscal Year – 2019**

**May 1, 2018 – April 30, 2019**

# VILLAGE OF POPLAR GROVE

## Our History

The Village of Poplar Grove, Illinois was platted in 1845, named for a grove of poplar trees near the site. It was officially organized shortly after 1895. The boundaries cover an area of 8 square miles, and is a community located in northern Boone County Illinois. Situated just south of the state line, Poplar Grove is geographically convenient for residents. The Village offers a broad variety of residential lifestyle opportunities appealing to the historic and countryside living.

The Village is a non-home rule community that operates under a President/Trustee form of government. It provides services to the public such as general administrative, water/sewer services, and street maintenance. The Village appoints an Administrator to oversee and manage the day to day operations of the Village. Financially, the Village conforms to Generally Accepted Accounting Standards (GASB) and provides for an annual audit to account for the Village transparency of operations and oversight.

Population growth for Poplar Grove from 2000-2005 was 124.93%. Following the U.S. economic downturn, the Village was in the midst of a large development boom. Population estimates subsided, and development came to a screeching halt. Today, the Village has an undetermined amount of vacant lots available for development. Many subdivisions were left unfinished, and several roads remain private and in need of final improvements.

With the low number of new construction permits, and the high number of foreclosures, the economic recovery is slow. The current officials are challenged with the issues of added improvements, increased costs, and lack of tax revenue to support them. It mandates a creative and "out of the box" approach to funding the services we offer.



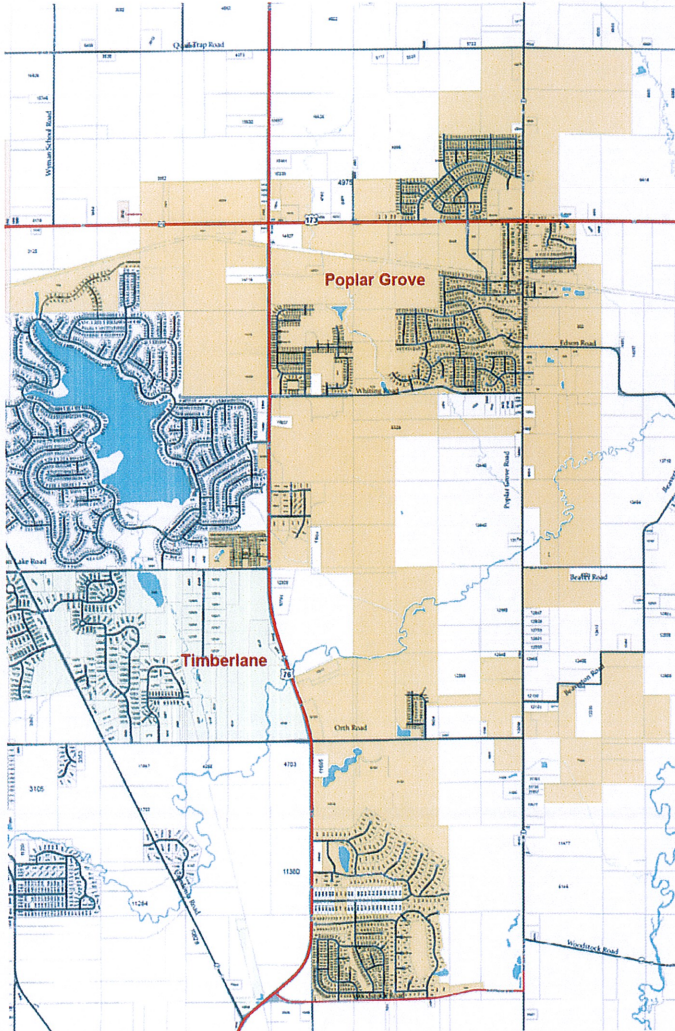
# LOCATION PROFILE

Poplar Grove extends an 8 mile area of land, and 45 centerline miles. Located in northern Boone County, Illinois, the Village of Poplar Grove, offers a unique variety of historic and countryside living.

Poplar Grove is also part of the Rockford Metropolitan Statistical Area.

Population growth for Poplar Grove from 2000-2005 was 124.93%.

In 2017 there were 2 new single family home permits issued.



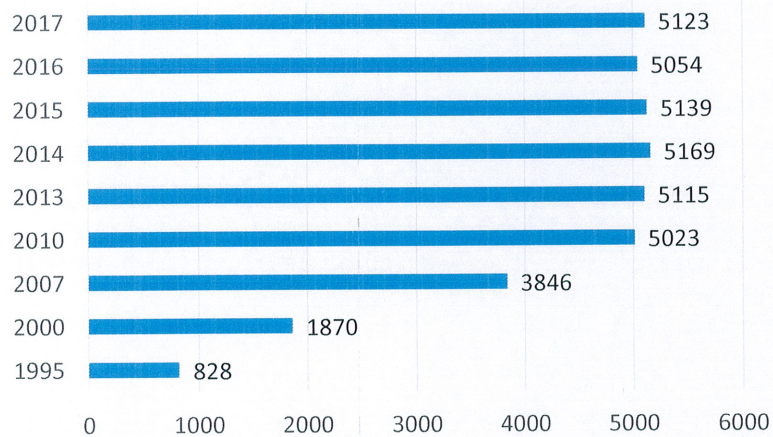
## Average daily traffic volumes

Poplar Grove Road	6,000+
Hwy 76	6,000 to 15,000
Hwy. 173	6,000 to 15,000

*US Census Data 2016  
2017 Kalbrate Technologies ESRI Traffic Count*

# STATISTICAL INFORMATION

**Population  
U.S. Census Estimate**



## TRANSPORTATION BENEFITS

- Located along Hwy. 173 and I76
- Convenient access to I90
- 25 miles from Chicago/Rockford International Airport
- Poplar Grove Airport - 2015 Illinois Private Airport of the Year



City	Distance (Miles)
Belvidere, IL	8.5
Rockford, IL	19
Woodstock, IL	23.5
Chicago, IL	78

Item	2016 Census Data
Median Household Income	\$76,222
Avg. Household Size	3.0
Housing Units	1,447
Unemployment	6%

\* US Census Population Estimates for 2016 FIPS Code 1761145

# Elected Officials, Committees, Commissions, and Boards

The Village is organized pursuant to Chapter 6, Sect. 1-6-8 of the Municipal Code.

## Village President

Owen Costanza (2021)

## Trustees

Neeley Erickson (2019)

Ronald Quimby (2019)

Jeff Goings (2019)

Eric Miller (2021)

Erin Walsh (2021)

Sophia Ramdass (2021)

## Municipal Clerk

Karri Anderberg (2021)

## Committee of the Whole

### Administration & Zoning

Chairman Ron Quimby  
1<sup>st</sup> Wednesday each month at  
6:30PM

### Committee of the Whole Finance & Public Works

Chairman Neeley Erickson  
2<sup>nd</sup> Monday of each month at  
6:30PM

## Village Board of Trustees

7:00PM  
3<sup>rd</sup> Wednesday of each month

## Planning & Zoning Commission

Jake Dykstra, Chair  
Jessica Roberts  
Nate Sroka  
Ed Wethington  
Keith Richard  
George Waddell



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Poplar Grove**

**Illinois**

For the Fiscal Year Beginning

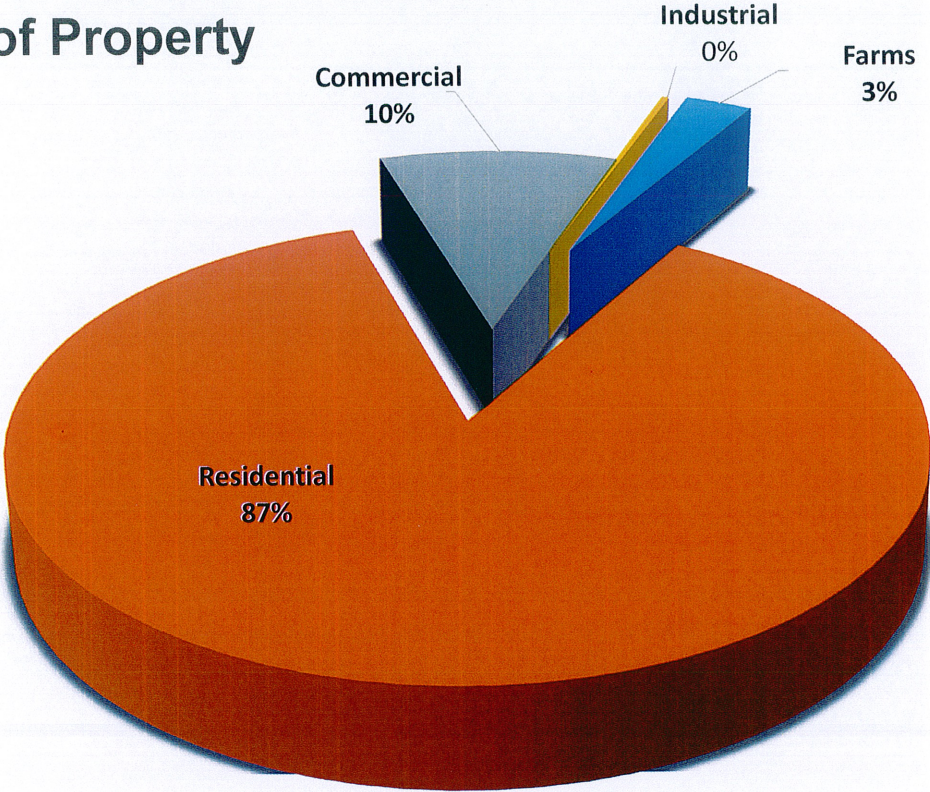
**May 1, 2017**

*Christopher P. Morill*

Executive Director

# Village of Poplar Grove

## EAV By Type of Property



Source: Boone County Tax Levy Computation Tax Year 2017

# THE BUDGET PROCESS



The budget as a whole is a policy or road map for the Village financial plan of any given year. It communicates information that is key to the Village operations, and establishes priorities or initiatives. This document should serve as a supreme document of the Village that articulates priorities taken from our Strategic Plan.

The fiscal year for the Village begins May 1<sup>st</sup> and ends April 30<sup>th</sup>. The Budget is prepared using the cash basis of accounting by fund. Under this basis, revenues are recognized when received and expenditures are recognized when paid.

The Village of Poplar Grove operates under the appropriation budget system (65 ILCS 5/8-2-9). This means the Village adopts the annual budget through an appropriation ordinance. Any fund changes are required to be adjusted by re-appropriation ordinance as well.

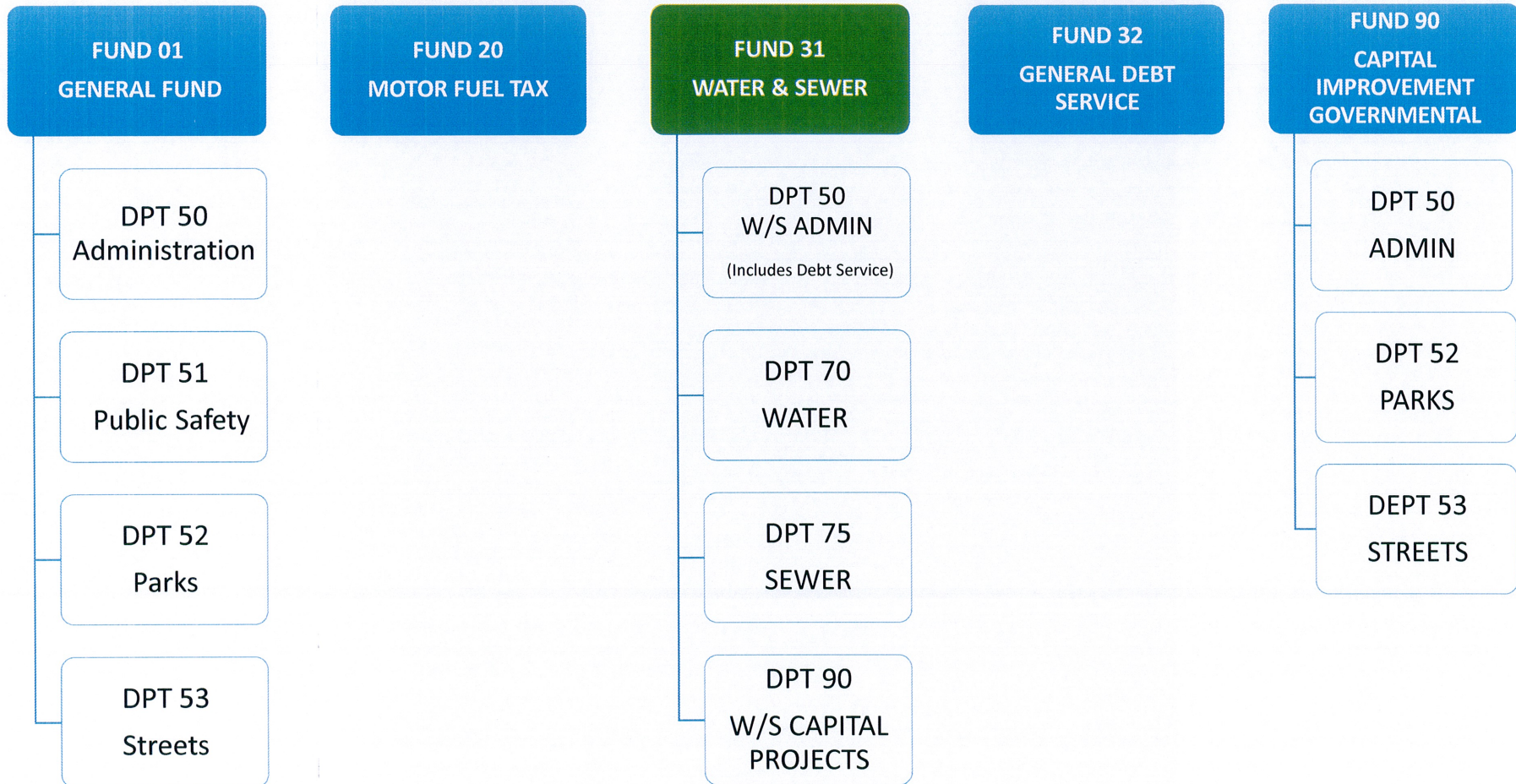
Municipalities over 2,000 in population are required to hold a public hearing prior to the adoption of the appropriation ordinance, make the latest version available for public inspection (10) days prior to adoption, and give (10) days notice of the hearing and availability of the draft ordinance.

With an overall general renewed public interest, there is an expectation of heightened accountability in government. Simply submitting a budget that does not increase taxes, is no longer the acceptable presentation.



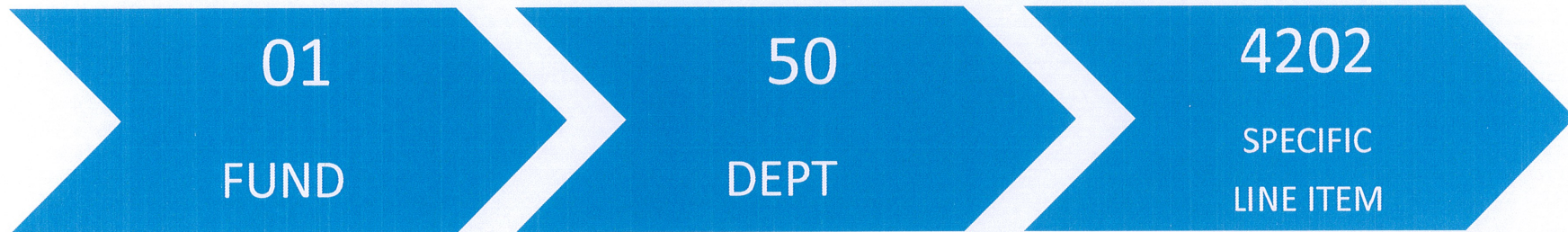
# DESCRIPTION OF FUND STRUCTURE

The Village has adopted an accounting measurement by fund. Each fund has an established revenue source to fund their expenses even if it transfers in. Official transfers are required to be approved by governing body when occur between each fund. Water & Sewer Fund is considered an Enterprise Fund to account for operations that are financed and operated in a manner similar to private business enterprises.



# HOW TO IDENTIFY ACCOUNT NUMBERS

Each Account number has three sets of numbers. First is the particular Fund it is applied to. Second, is the individual Department within each fund. Third is the specific charge to a descriptive line item for each expense.



01-00-3013  
01-00-3014  
01-00-3100  
01-00-3101


PROPERTY TAXES - LIABILITY INSURA  
PROPERTY TAXES - SOCIAL SECURITY  
STATE INCOME TAXES  
STATE USE TAXES




# Non-Traditional Planning to Support Smart Growth

**FOR SALE SENIOR HOUSING DEVELOPMENT OPPORTUNITY**  
SOUTH SIDE OF MENGE LANE, EAST SIDE OF HARVEST WAY  
Parker County, Texas

**LOCATION MAP**



**CONCEPTUAL PLAN**



**DEMOGRAPHICS**

Regulation	Average Household Income
± 2 miles 15,063	± 3 miles \$ 83,072
± 5 miles 19,765	± 5 miles \$103,224
± 7 miles 45,072	± 7 miles \$ 245,210

www.cbre.com/lgoakbrook CBRE

Non-traditional planning is many times required to advance development, and be regionally competitive.

A Senior Housing development was approved in 2016 on Menge Lane while working with the bank that had acquired this property.

This shovel ready project is available to the right developer.



Dollar General development in 2016 required rezoning previously zoned residential property along Hwy 76 to a more appropriate use.

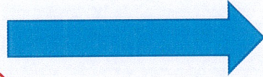
The Village continues to be open to options that promote smart growth and development. Additionally providing opportunities that support our region such as I-Fiber can promote a more technology friendly site for the right business.

ifiber

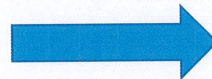
**VILLAGE OF POPLAR GROVE**  
**Consolidated Budget Summary by Fund**  
 FY 2019

Fund Description	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 PROPOSED	Percent Change
<b>FUND (01) GENERAL FUND</b>					
General Fund Revenues	\$ 1,559,976	\$ 1,637,500	\$ 1,617,290	\$ 1,617,600	0.02%
DEPT 50 - Administration	\$ 1,142,671.00	\$ 1,643,870.00	\$ 728,235.00	\$ 780,130.00	7.1%
DEPT 51 - Public Safety	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 10,000.00	33.3%
DEPT 52 - Parks & Recreation	\$ 34,450.00	\$ 43,950.00	\$ 48,000.00	\$ 108,050.00	125.1%
DEPT 53 - Street Department	\$ 374,955.00	\$ 462,389.85	\$ 498,900.00	\$ 436,650.00	-12.5%
Total General Fund Expenditures	\$ 1,559,576	\$ 2,157,710	\$ 1,282,635.00	\$ 1,334,830.00	4.1%
DEPT 99 TRANSFERS					
General CAPITAL IMPROVEMENT TRANSFER TO FUND 90			\$ 119,000.00	\$ 153,000.00	28.6%
General DEBT SERVICE (Tax Abated) TRANSFER TO FUND 32			\$ 215,655.00	\$ 218,427.00	1.3%
General Transfer to W & S Fund 31		\$ 142,179	\$ 151,752.00	\$ -	-100.0%
			<b>TOTAL REVENUES</b>	\$ 1,617,600	
			<b>TOTAL EXPENSES</b>	\$ 1,706,257	
			DEFICIT	\$ (88,657)	
			CIP Reserve Fund Use	\$ 88,657	
				\$ -	
<b>FUND (31) WATER &amp; SEWER</b>					
Water & Sewer Revenue	\$ 1,421,700.00	\$ 1,592,329.00	\$ 1,492,350.00	\$ 1,528,400.00	2.4%
DEPT 50 W&S Administration	\$ 636,215.00	\$ 640,808.00	\$ 638,552.00	\$ 643,920.00	0.8%
DEPT 70 Water Department	\$ 187,876.00	\$ 221,738.98	\$ 256,400.00	\$ 210,150.00	-18.0%
DEPT 75 Sewer Department	\$ 597,608.00	\$ 729,782.02	\$ 749,150.00	\$ 660,850.00	-11.8%
Total Water and Sewer Fund	\$ 1,421,699.00	\$ 1,592,329.00	\$ 1,644,102.00	\$ 1,514,920.00	-7.9%
Transfer from General Fund		\$ (142,179.00)	\$ (151,752.00)		
			<b>TOTAL REVENUES</b>	\$ 1,528,400	
			<b>TOTAL EXPENSES</b>	\$ 1,514,920	
			SURPLUS	\$ 13,480.00	
<b>FUND (20) MOTOR FUEL TAX FUND</b>					
Motor Fuel Tax Revenue	\$ 125,500.00	\$ 118,000.00	\$ 120,250.00	\$ 130,250.00	8.3%
Motor Fuel Tax Planned Expenditures		\$ 270,000.00	\$ 120,000.00	\$ 235,000.00	95.8%
<b>FUND (90) CAPITAL IMPROVEMENT GOVERNMENTAL</b>					
CIP Governmental		\$ 95,500.00	\$ 119,000.00	\$ 153,000.00	28.6%
CIP Water 31-70-4930			\$ 17,500.00	\$ 44,000.00	151.4%
CIP Sewer 31-75-4930			\$ 100,000.00	\$ 100,000.00	0.0%
			\$ 236,500.00	\$ 297,000.00	25.6%
<b>FUND (32) DEBT SERVICE FUND - (GF Debt)</b>					
Debt Service *	\$ 885,273.00	\$ 808,679.38	\$ 215,655.00	\$ 218,427.00	1.3%

\*W&S Fund is enterprise fund and includes its own debt service and capital budget



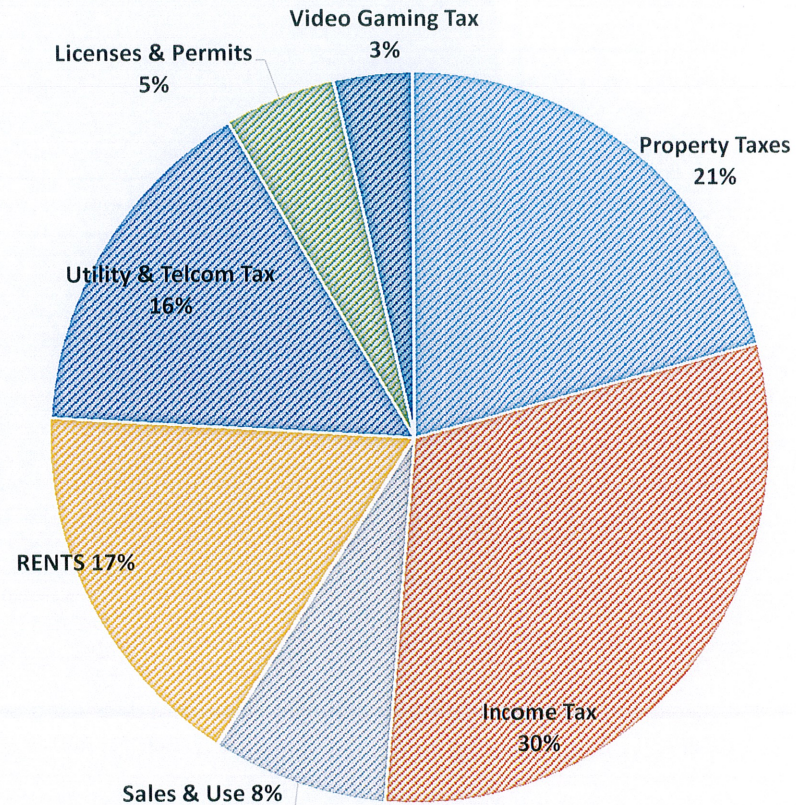
In FY19 we plan an operational deficit to use unreserved CIP Fund to balance the budget. Current CIP unreserved balance is \$113,000



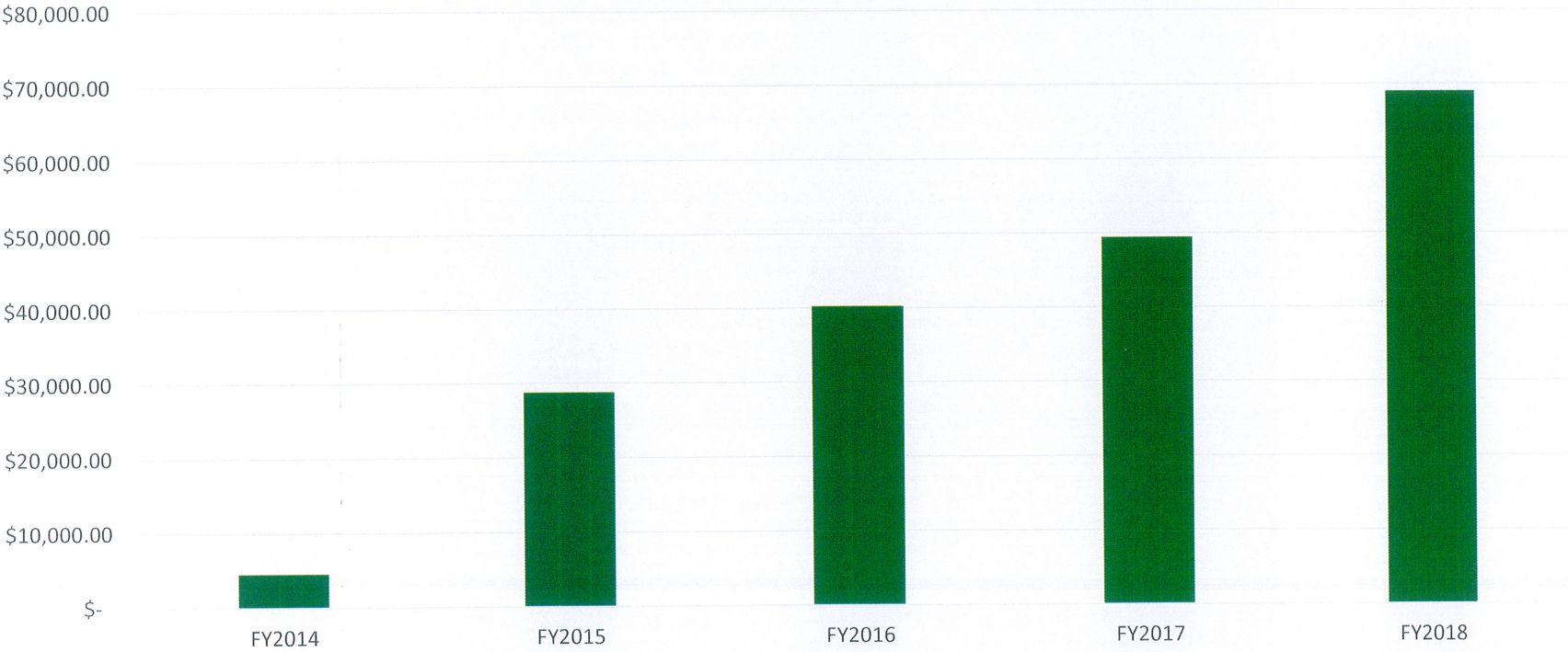
In FY19 if revenues remain, we will see a \$13,480 surplus for the Water & Sewer Fund.

# Revenues at a Glance

- General Fund Revenue estimates are only projected to increase .02% in 2018-19
- Other strong funding sources maintain such as Franchise, Utility Tax, Gaming Tax, Income tax, Sales Tax, and Telecom Tax. (with the new admin fees)
- 2014 Village established Video Gaming Tax which continues to raise additional revenue. Raising over \$61,000 in 2017 used for Park and Recreational improvements.
- Another benefit is that actual revenue streams are coming in higher than budget projections

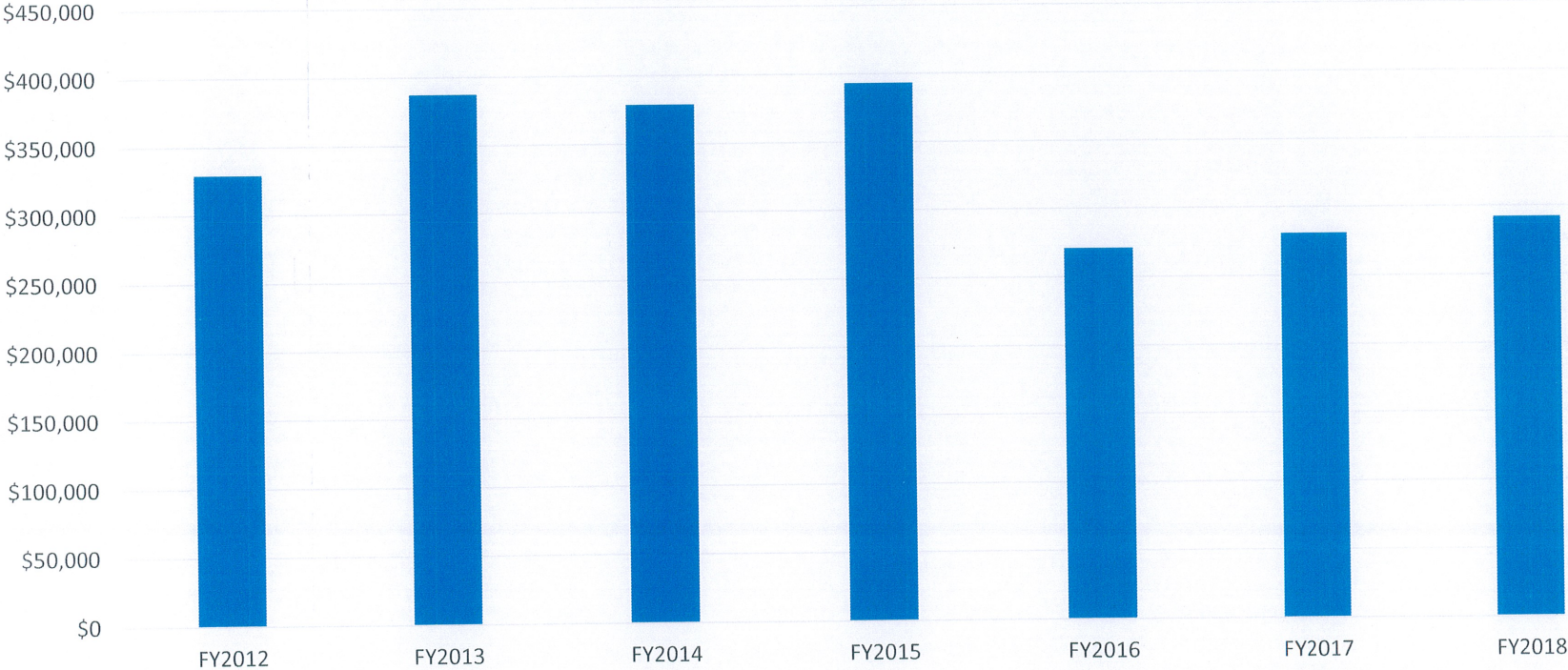


# Video Gaming Tax Revenue



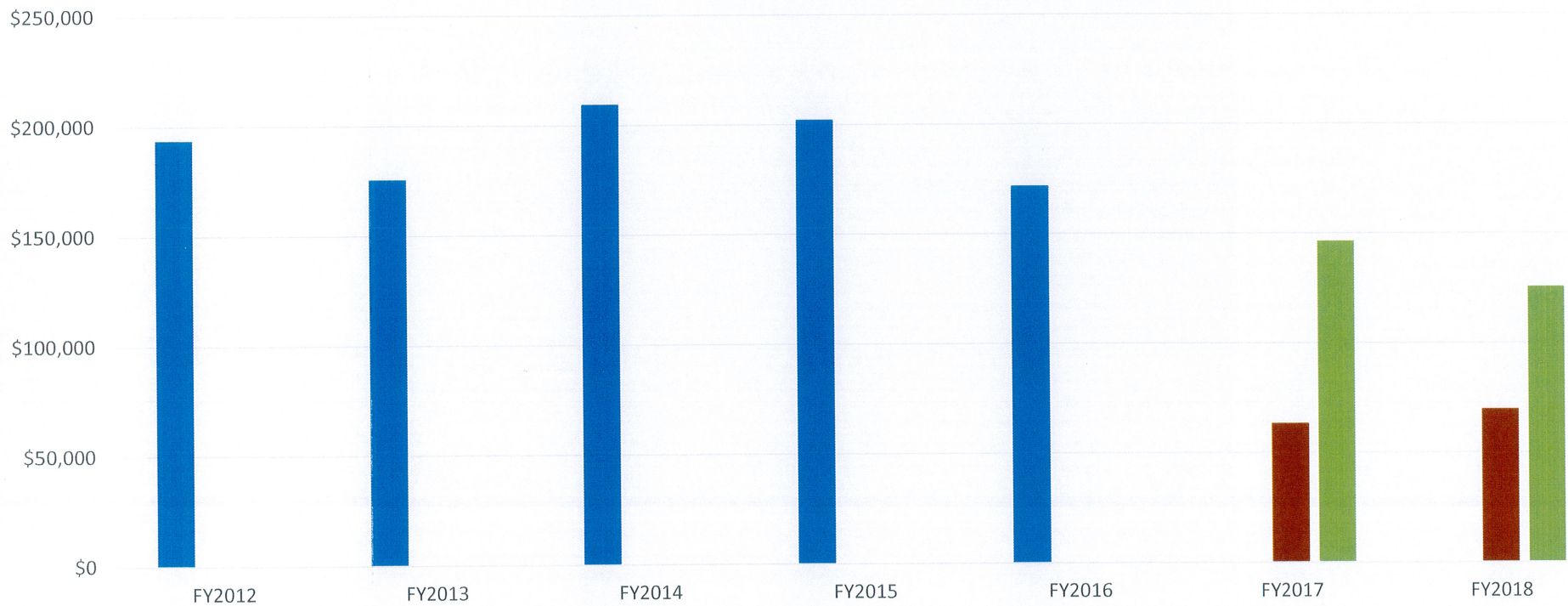
*Note: The Village has earmarked Video Gaming Revenue to Park development*

# Historical Sales Tax Revenue





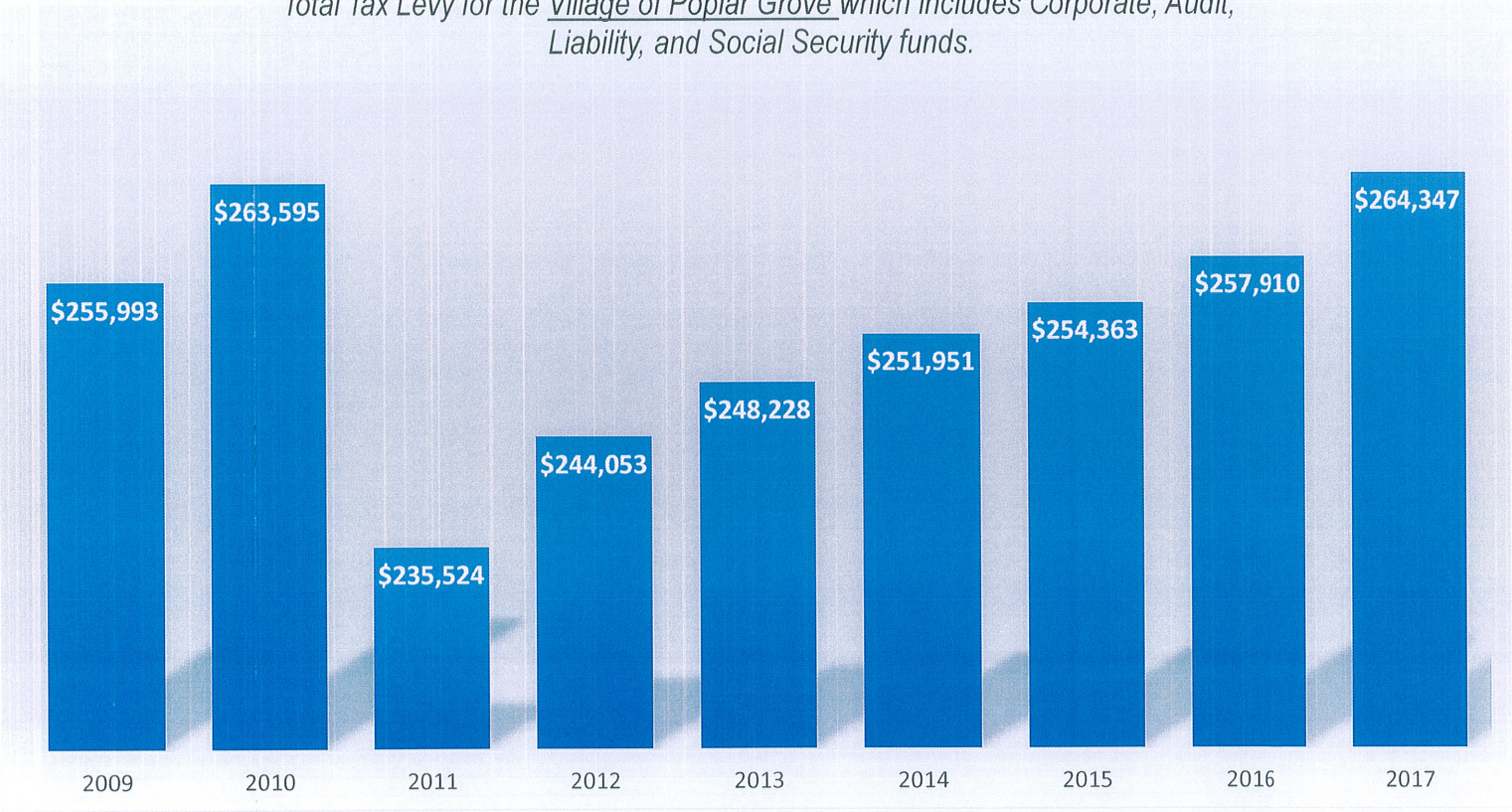
# Historical Municipal Utility Tax Revenue



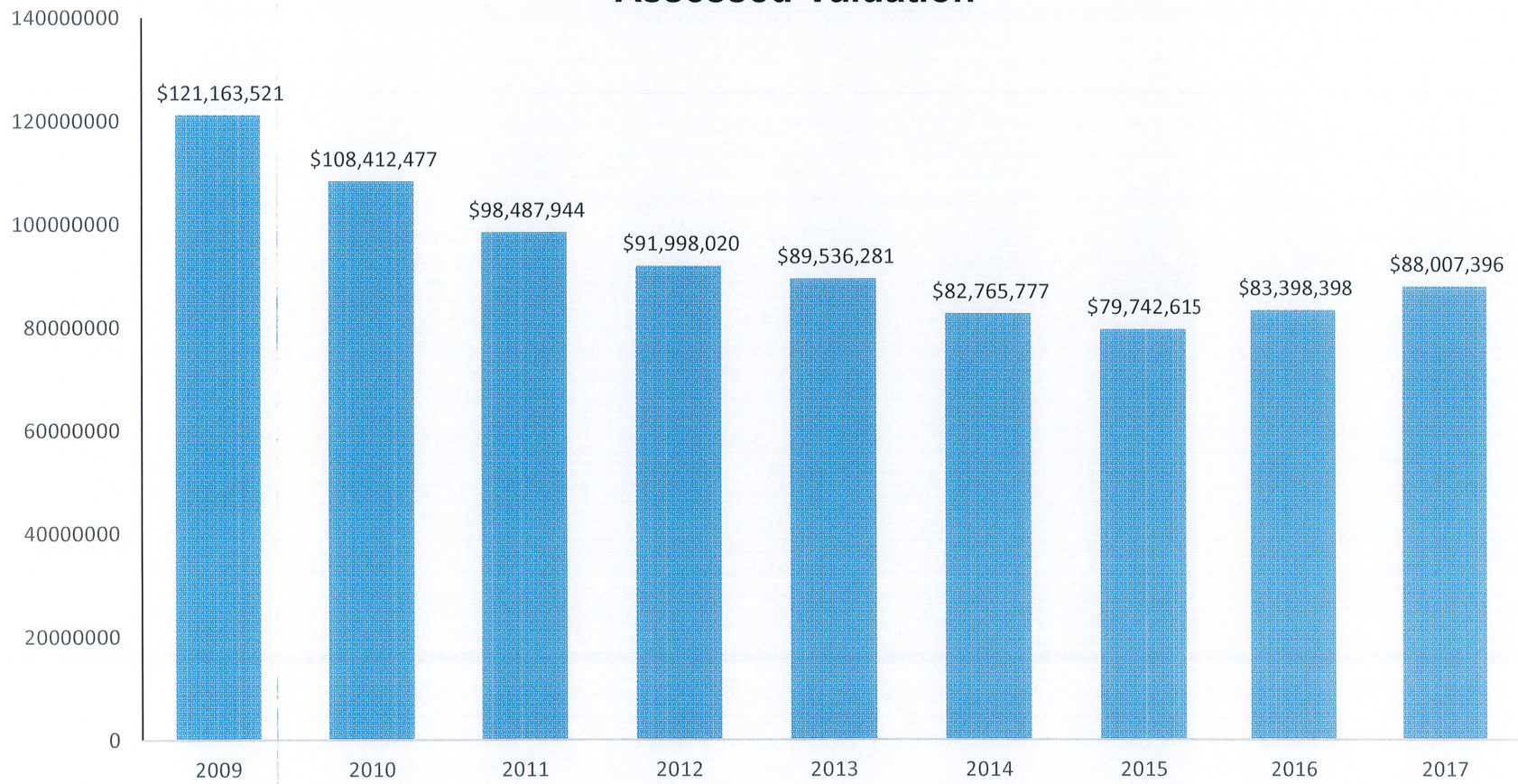
*In FY17 the Village separated the line item revenue for receipts from NICOR and ComEd*

# Historical Total Tax Extensions

Total Tax Levy for the Village of Poplar Grove which includes Corporate, Audit, Liability, and Social Security funds.

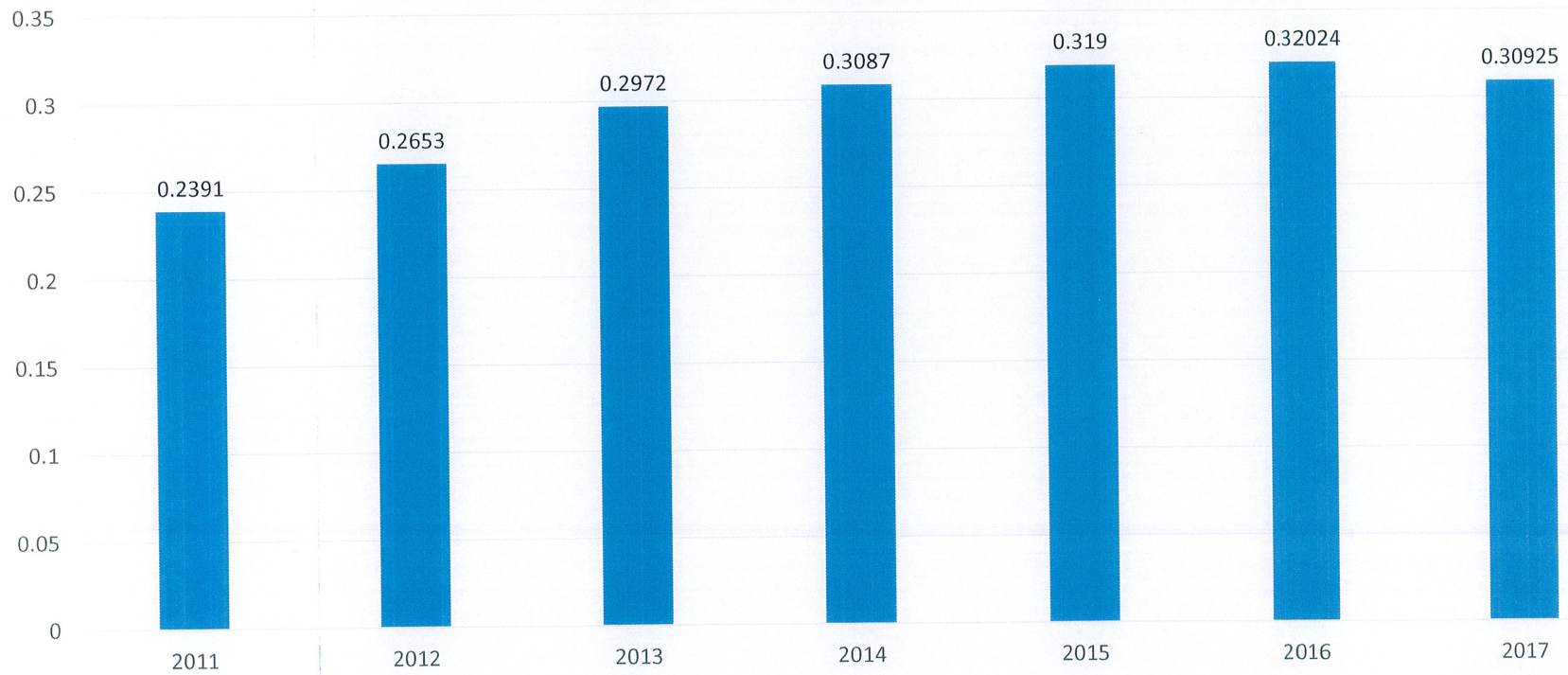


## Village of Poplar Grove Assessed Valuation



Source: VPG Audited Financial Statements, 2017 Data from Tax Computation Worksheet

# Total Tax Rate Per \$1,000

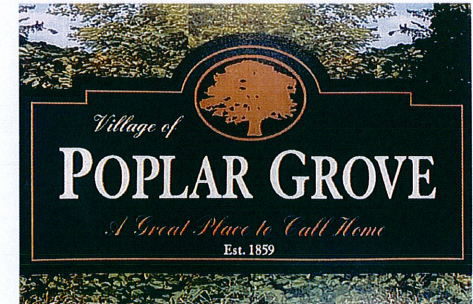


# GENERAL ADMINISTRATION DEPT 50

The General Administration Fund covers most all expenses that are not related to water, sewer, or public works.

## Budgetary Highlights

- Transfers into Water & Sewer Fund the costs associated with water and waster plant utility expenses and on call dialers.
- New Building Inspectors and Code Officers required added initial expenses, increases in fee schedules, adoption of latest building codes,
- Part time admin staff was hired to cross train, cover vacations, and assist with file room storage and clerk organization.
- A full year of GL software has lead to exceptional accounting bookkeeping and tracking
- A new (5) year contract with Advanced Disposal was completed in December of 2017
- Staff continues to monitor past due water/sewer accounts actively filing liens on properties for collections.
- A new web site launch expected in 2018

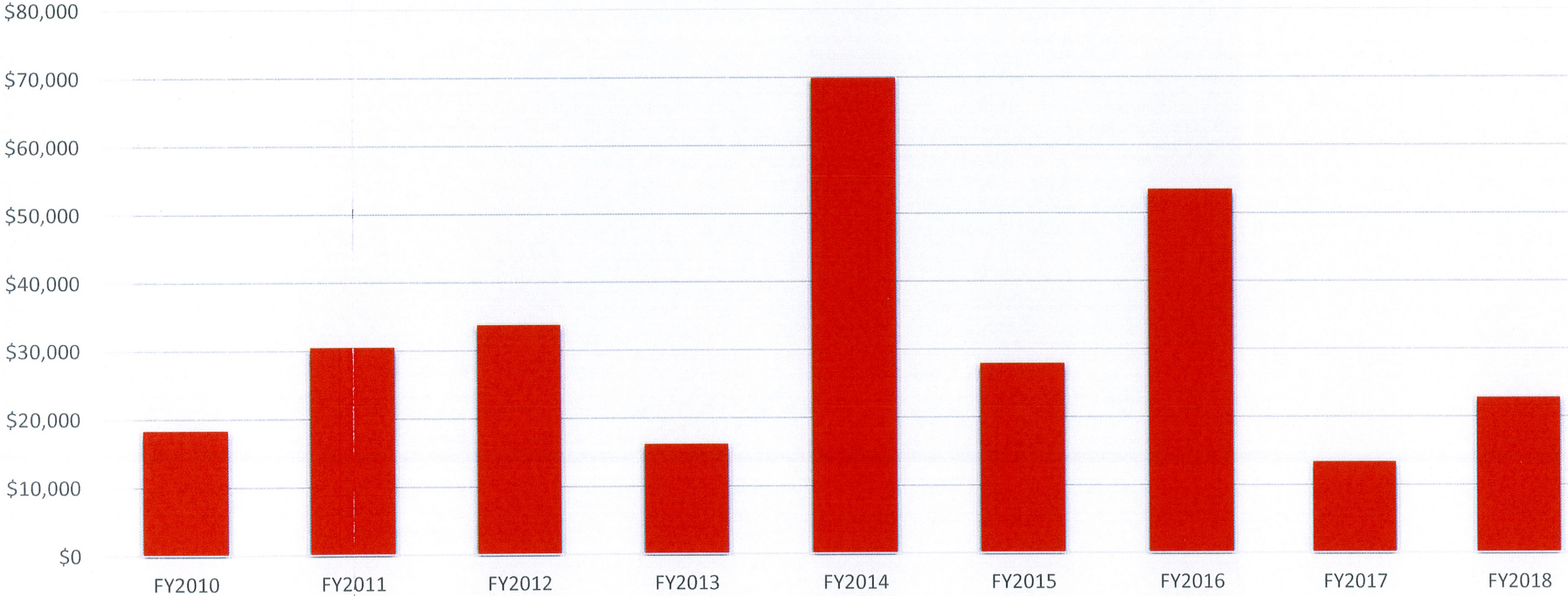


## FY 2019 Goals

- Complete a full audit of subdivision development agreements
- Update the Comprehensive Plan
- Launch new Web site and automate building and code enforcement online processing.
- Develop communication plan; Video Updates; Recording of Meetings; texting resident program
- Minutes/Ordinances and file keeping organization

# Building Inspection Expenses

In 2017 the Village contracted with B & F Construction Codes to handle building inspection and permitting services. This fiscal year had a great deal of activity including; a new fee schedule, adoption of new building codes, and repeal of impact fees.

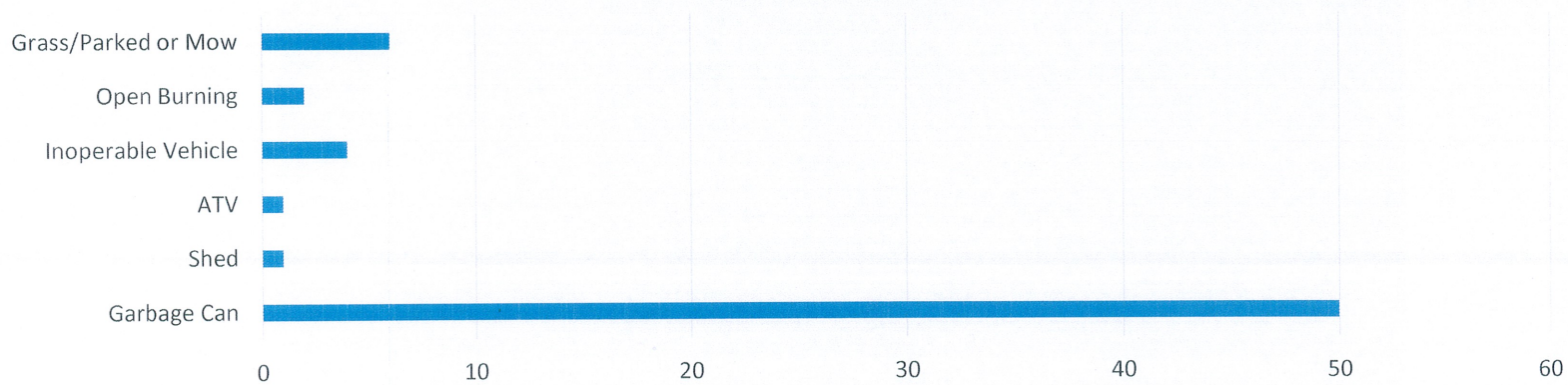


# Code Enforcement

In 2017 the Village hired B & F Construction Codes for Code Enforcement Services. The Village continues to accept complaints, enforce through the compliance process, and follow through in the court system. In 2018, the Village will hold its first adjudication hearing.

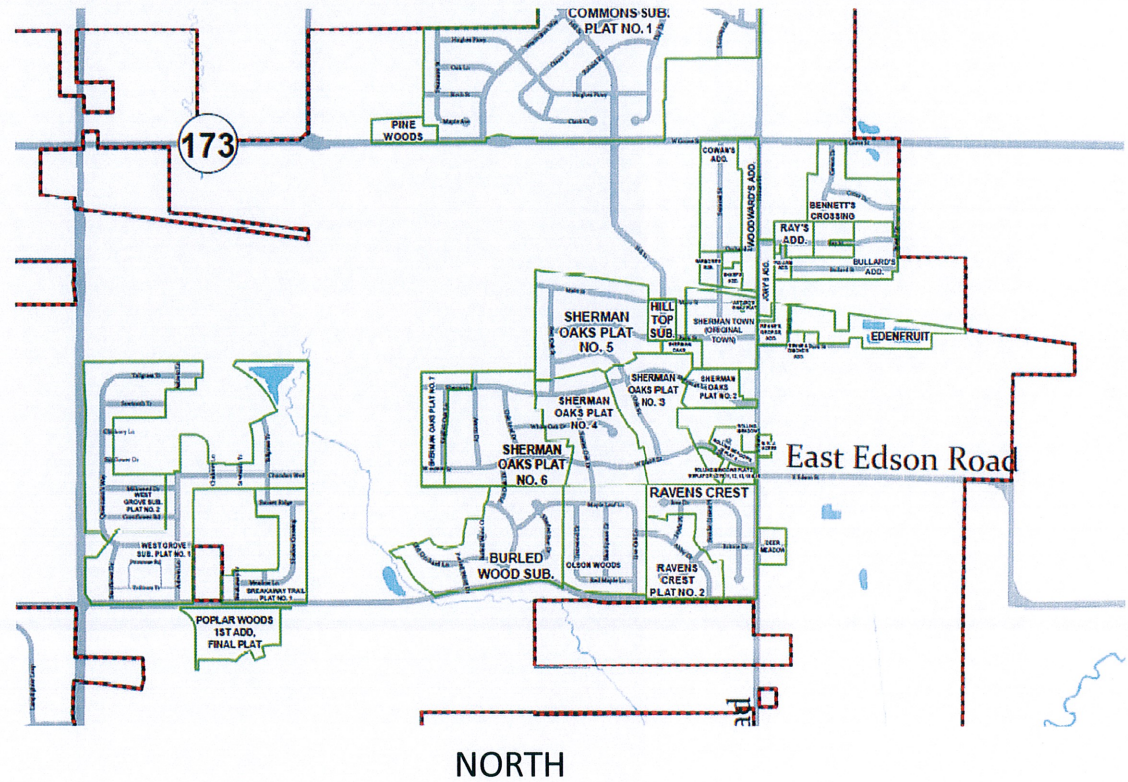
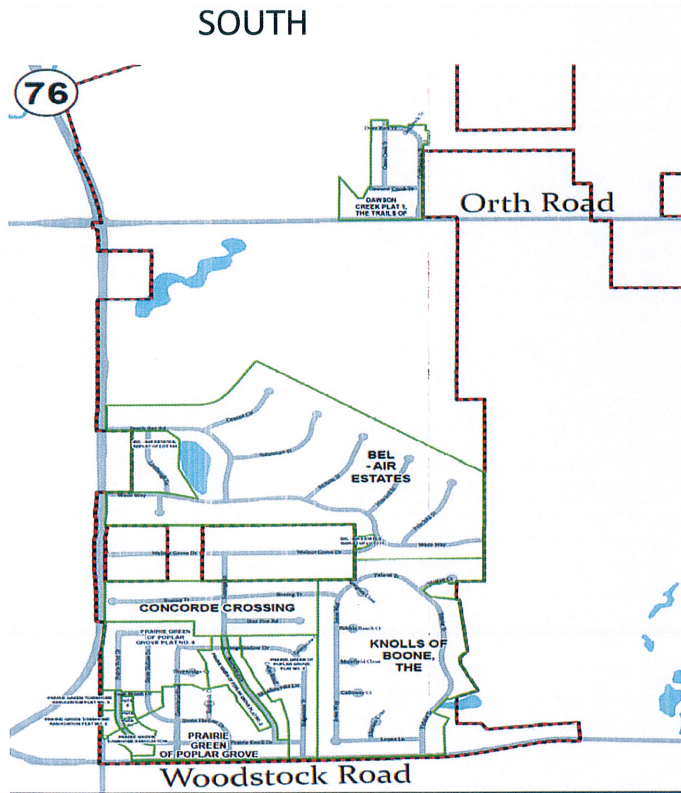


VIOLATION SNAPSHOT



# Subdivision Audits

Due to past high growth volume, the Village entered into recapture, connection, and specialized annexation or development agreements. A full audit of those documents needs to be conducted. Reporting restricted funds will be an important part of this fiscal year audit.





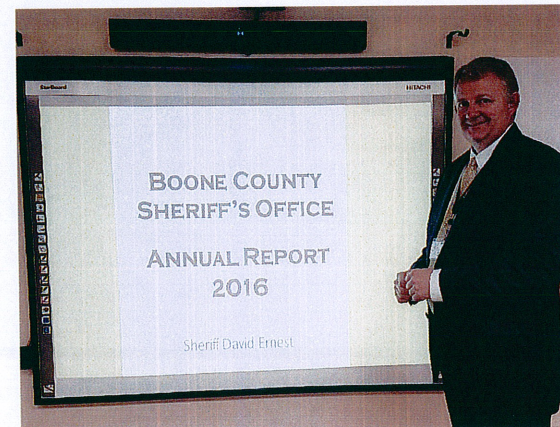
# PUBLIC SAFETY DEPT 51



Boone County Sheriff provides public safety services.

The Village allocates funds in a line item to cover special events such as the Neighbor Night or the Holiday celebration. Each year the Village should be evaluating the public safety needs to maintain a quality standard of living.

Sheriff Dave Ernest provided an annual report which is available at <http://www.boonecountyil.org/departmentsheriff>



# PARKS & RECREATION DEPT 52

Parks and Recreation is an important part to our quality of life in the Village.

- Sherman Oaks Park: new equipment was purchased and will be installed in 2018.
- Dog Park Planning: Eagle Scout Candidate Ian Neibarger is working hard to raise funds for materials, as the Village works to acquire land. Construction can begin in 2018.
- West Grove Subdivision: The Village purchased 4 acres in 2017 and purchased some new equipment which was installed in late 2017. In 2018 a parking area will be created and grants sought for construction of bathrooms and shelters, park benches, playing fields, or even future southern expansion of the Long Prairie Trail (multi-use) moving south to interconnect neighborhoods
- Veteran's Memorial Park: is home to an open sided park shelter funded by ComEd Openlands grant in 2016, new base was completed in 2017 for the Monument, and in 2018 the Village is looking to expand lighting options.
- Lions Park: The Village is planning to partner with the Lions Club for walking path improvements. In 2016 the Village purchased new fencing, and the base material for the new playground equipment donated by the Lions Club.
- Arboretum: An arboretum in the "Knolls of Boone" neighborhood was donated by the Home Owners Association and continues to be developed. As funds are further available, development of a walking trail and gazebo can move forward.
- Bel-Air Park: a neighborhood park located near the intersection of Waco Way and Beech Bay. Our public works department tends to the additional mulch as needed
- Poplar Woods: is a tract of land donated in 2014 south of Whiting Road which was planned for a future hiking trail or preserve area.
- Other future projects include: Neighbor Night Fireworks Display, and an Annual Holiday Celebration. Further Welcome Sign purchases to label all entry points of the Village, along with a monument sign that is LED for village communication; future promotions for additional Little Free Library donations surrounding the Village; Community Garden policies and promotions; planning and assist with communications for those neighbors south of Orth Road which are in the Belvidere Park District.

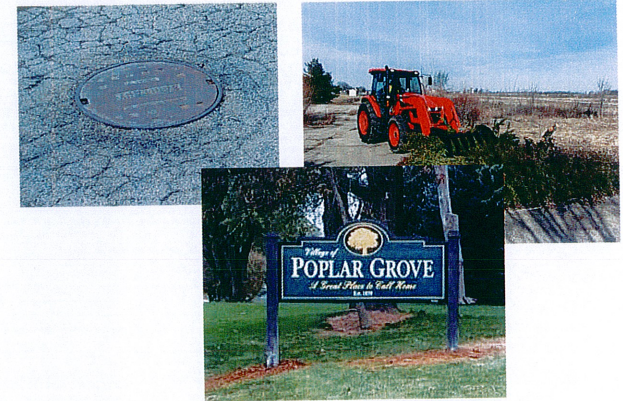


# PUBLIC WORKS STREETS DEPT 53

The Public Works department manages the day to day operations of all streets, parks, maintenance services, plowing, and water meter reading.

## Budgetary Highlights

- In 2017, the Village was able to invest funds in equipment needs such as truck, excavator, grapple, trailer, and mower. Likewise, disposal of the old street sweeper, and two inoperable plow trucks. In 2018, there will be a new plow truck planned for purchase.
- Operations for snowplowing were modified to contract for partial services as needed.
- Continued review of Fire Hydrants, maintenance, and asset tagging will be important for capital improvement planning needs.
- Public Works will need to begin rating village roads in an effort to plan capital expenses for future improvements. Oak Grove Road was completed in 2017 as an IGA with Boone County. MFT projects for 2018 are condensed to Westergren Subdivision.
- Village invests in continued educational opportunities for our employees. In addition, the Labor contract for Public Works will expire in 2019.
- In 2018 the Village is planning for a new public works facility, and use of sinking funds which have been set aside over the last few years for such purpose.



## 2019 GOALS

- Continue review and document Maintenance Plans; establish primary maintenance schedules; document assets
- Street Maintenance/Curb repair/Sidewalk/Manhole Repairs Pavement Management Program adoption.
- Continue to tackle drainage way issues in residential subdivisions
- Develop operations and procedures manual
- Work on development of Public Works Shop & Facilities

# Motor Fuel Tax Fund 20

In 2018 the Village embarks on our first MFT road project since 2013. The 2018 MFT Road Maintenance project will kick off the year with improvements to Westergren Subdivision, north of Hwy 173.



**Per Capita  
allocation: \$25.75**

## FY 2019 GOALS

- Segregate co-mingled checking funds
- Work with County Highway Department for crack sealing and patching work
- Conduct Audit of certified balances

# WATERWORKS & SEWERAGE FUND 31

The Water and Sewer Department is a major proprietary fund. This Fund accounts for all the operations of the municipal water and sewer system.

The Village of Poplar Grove owns and operates its own water and two wastewater treatment facilities. A 500,000 GPD Wastewater Treatment Plant built in 2006 is called the North Plant (NWWTP). A second 250,000 GPD and a 1,000,000 GPD expansion to the wastewater treatment plant is called the South Plant (SWWTP).

The Village is responsible for treating its own water. There are five active wells, and four pump houses. There is an additional well and pump house (southeast of Orth Road) that were built and not utilized, due to the downturn in development. Proper water pressure is maintained by a combination of gravity and elevated pedestal water-spheres (Towers). Total water storage capacity is 450,000 gallons. Multiple wells allow for repair and maintenance to be performed without interrupting water service in the Village.

The Village has a computerized record keeping and billing system. Meter reading is done by remote controlled radio read. The Village invoices all customers on a monthly basis.

The Village agreed with a 2012 Bond series to a rate increase of 3% each year for the life of the bond to sustain itself. The rate increase allows for the operations, but it does not recoup the depreciation on the water and sewer system. In 2017 the village began to budget toward depreciation and became self sufficient from needing supplemental funding from the General Fund.

In 2017 the Village entered into a (5) year contract with TEST, Inc to provide operations and management of water/wastewater systems. After a period of time for adjustment, TEST will begin to make recommendations for capital improvements. However, returning plants to their design function continues to be most financially stable.



## 2019 GOALS

- SCADA system for the Lift Stations and consider Wells.
- Infrastructure improvements & development of primary maintenance schedules; Lift Stations, & Equipment.
- Overall Facility Review for Utility Usage should be conducted

# Water & Sewer Rate Information

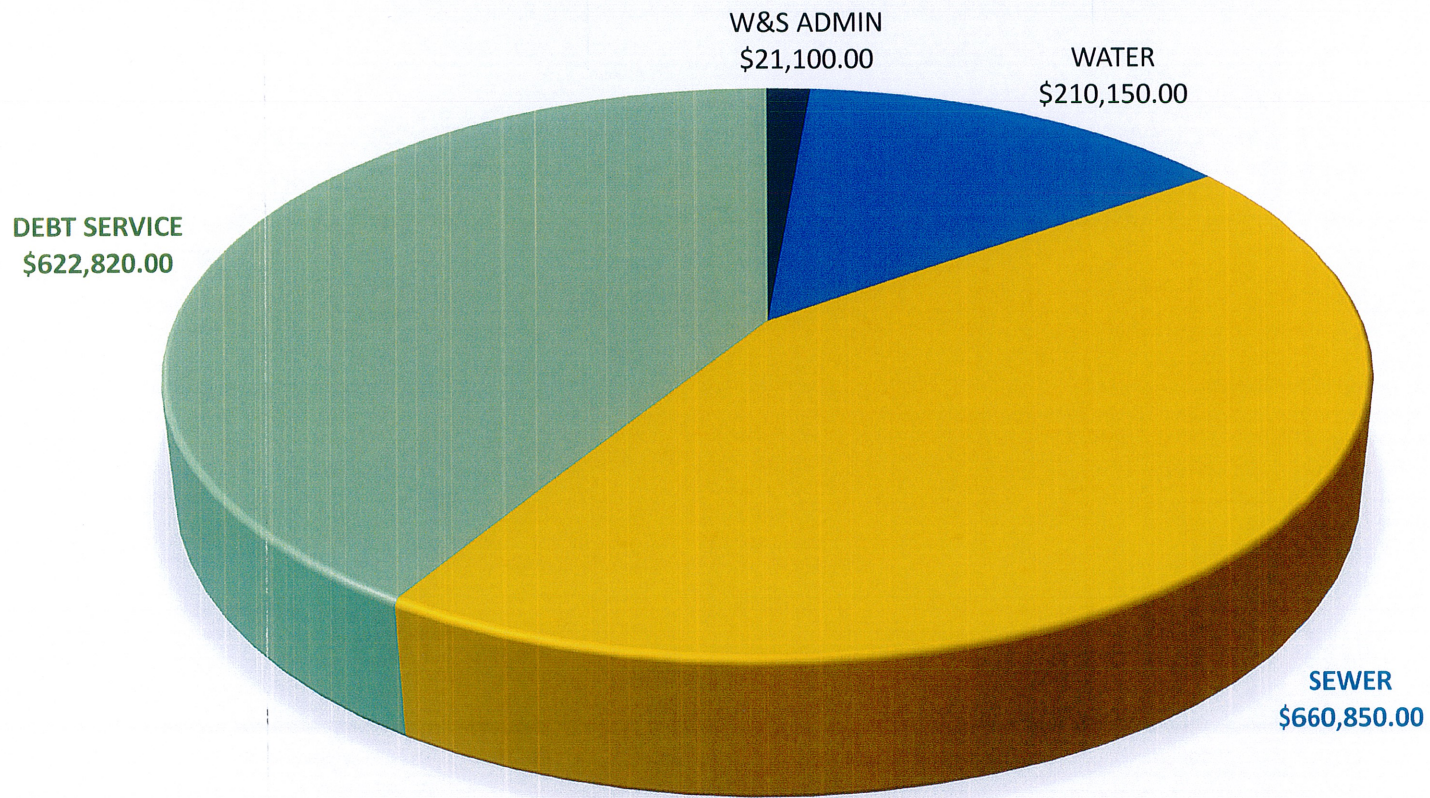
## MONTHLY SEWER RATE (Based on Water Consumption)

Month/Year	First 2,000 Gallons included	Per Thousand Gallons Over
May 1, 2017	\$ 27.46	\$ 9.16
May 1, 2018	\$ 28.29	\$ 9.43
May 1, 2019	\$ 29.14	\$ 9.71
May 1, 2020	\$ 30.01	\$ 10.00
May 1, 2021	\$ 30.91	\$ 10.30
May 1, 2022	\$ 31.84	\$ 10.61
May 1, 2023	\$ 32.79	\$ 10.93
May 1, 2024	\$ 33.78	\$ 11.26
May 1, 2025	\$ 34.79	\$ 11.60
May 1, 2026	\$ 35.84	\$ 11.95
May 1, 2027	\$ 36.91	\$ 12.31
May 1, 2028	\$ 38.02	\$ 12.68

## MONTHLY WATER RATE Includes first 2,000 Gallons of Consumption

Month/Year	5/8" - 3/4"	1"	1 1/2 "	2"	3"	4"	6"	8"
Dec 1 2016	\$ 13.32	\$ 23.70	\$ 51.89	\$ 92.29	\$ 207.57	\$ 369.12	\$ 830.52	\$ 1,476.47
May 1, 2017	\$ 13.72	\$ 24.41	\$ 53.45	\$ 95.06	\$ 213.80	\$ 380.20	\$ 855.43	\$ 1,520.77
May 1, 2018	\$ 14.13	\$ 25.14	\$ 55.05	\$ 97.91	\$ 220.21	\$ 391.60	\$ 881.10	\$ 1,566.39
May 1, 2019	\$ 14.55	\$ 25.90	\$ 56.70	\$ 100.84	\$ 226.82	\$ 403.35	\$ 907.53	\$ 1,613.38
May 1, 2020	\$ 14.99	\$ 26.67	\$ 58.40	\$ 103.87	\$ 233.62	\$ 415.45	\$ 934.76	\$ 1,661.78
May 1, 2021	\$ 15.44	\$ 27.47	\$ 60.15	\$ 106.98	\$ 240.63	\$ 427.92	\$ 962.80	\$ 1,711.64
May 1, 2022	\$ 15.90	\$ 28.30	\$ 61.96	\$ 110.19	\$ 247.85	\$ 440.75	\$ 991.69	\$ 1,762.99
May 1, 2023	\$ 16.38	\$ 29.15	\$ 63.82	\$ 113.50	\$ 255.29	\$ 453.98	\$ 1,021.44	\$ 1,815.88
May 1, 2024	\$ 16.87	\$ 30.02	\$ 65.73	\$ 116.90	\$ 262.95	\$ 467.60	\$ 1,052.08	\$ 1,870.35
May 1, 2025	\$ 17.37	\$ 30.92	\$ 67.70	\$ 120.41	\$ 270.84	\$ 481.63	\$ 1,083.64	\$ 1,926.46
May 1, 2026	\$ 17.89	\$ 31.85	\$ 69.73	\$ 124.02	\$ 278.96	\$ 496.08	\$ 1,116.15	\$ 1,984.26
May 1, 2027	\$ 18.43	\$ 32.81	\$ 71.82	\$ 127.74	\$ 287.33	\$ 510.96	\$ 1,149.64	\$ 2,043.79
May 1, 2028	\$ 18.98	\$ 33.79	\$ 73.97	\$ 131.57	\$ 295.95	\$ 526.29	\$ 1,184.13	\$ 2,105.10

# Water & Sewer Operation Expenses Projected FY19



# CAPITAL IMPROVEMENT FUND 90

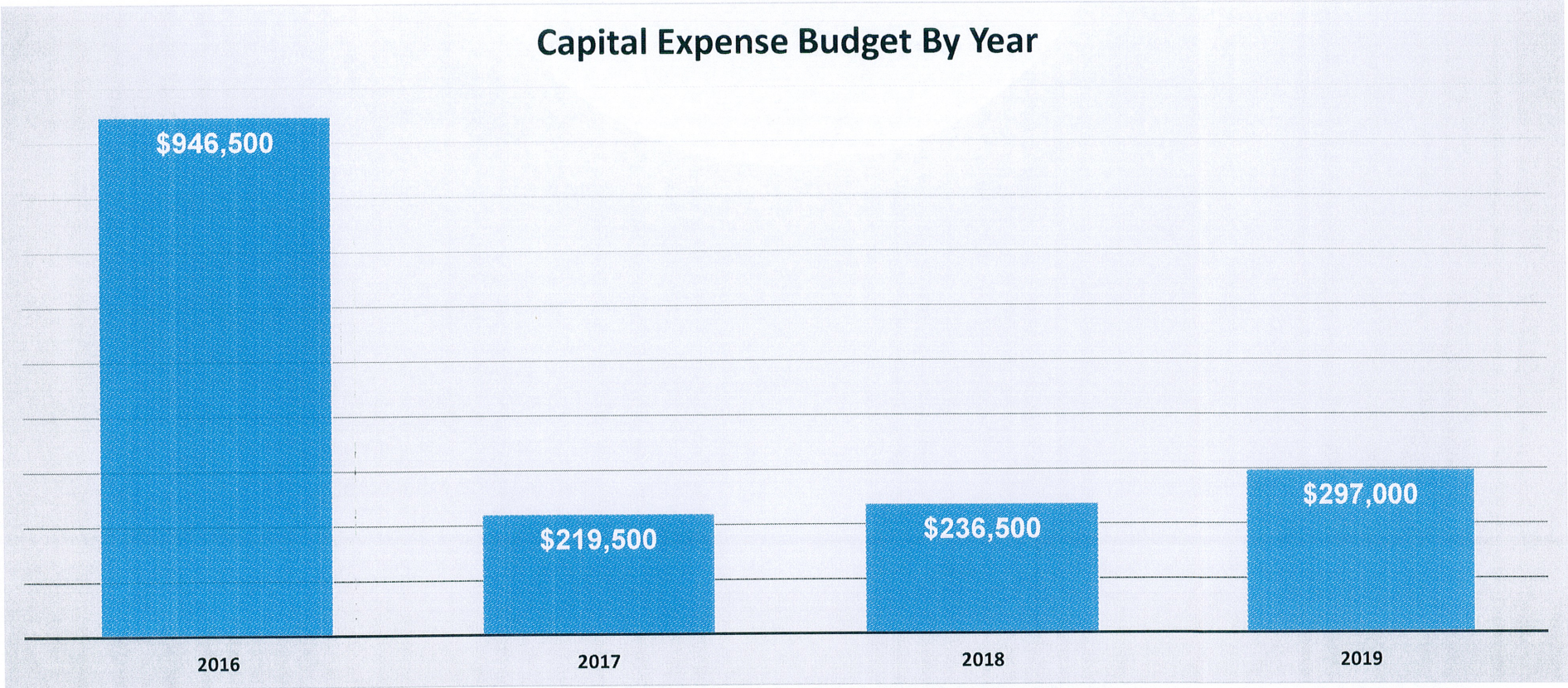
In 2016 the Village of Poplar Grove established a defined Fund (90) to record the revenue and expense of a Capital Improvement Program. Water and Sewer Capital Outlay expenses remain in the enterprise Water and Sewer Fund (31) under a line item described Capital Outlay.

The CIP Fund is used to account for the financial resources for the acquisition or construction of major facilities including replacement of existing assets. Departments will plan out their replacement/repair schedules and the Village will establish greater control of future needs.

The Fund has a revenue source (Transfer from General Fund) and expense line items by Department. However, all planning for Capital Improvements are broken down by function in a (5) year program planning document. Department heads play a significant role in the development of this plan. This planning document is used to reflect goals and objectives of the Village Board and identify the potential expenses by year for financial planning.



# CAPITAL IMPROVEMENT PLANNING



# Debt Service Fund 32

Previously the Village established a Debt Service Fund to account for the resources and payment of general long term debt principal and interest payments. In 2018, line items were created in the Water & Sewer Fund to account for its debt service, as required under general accounting procedures. This should be segregated from General Fund Obligations.

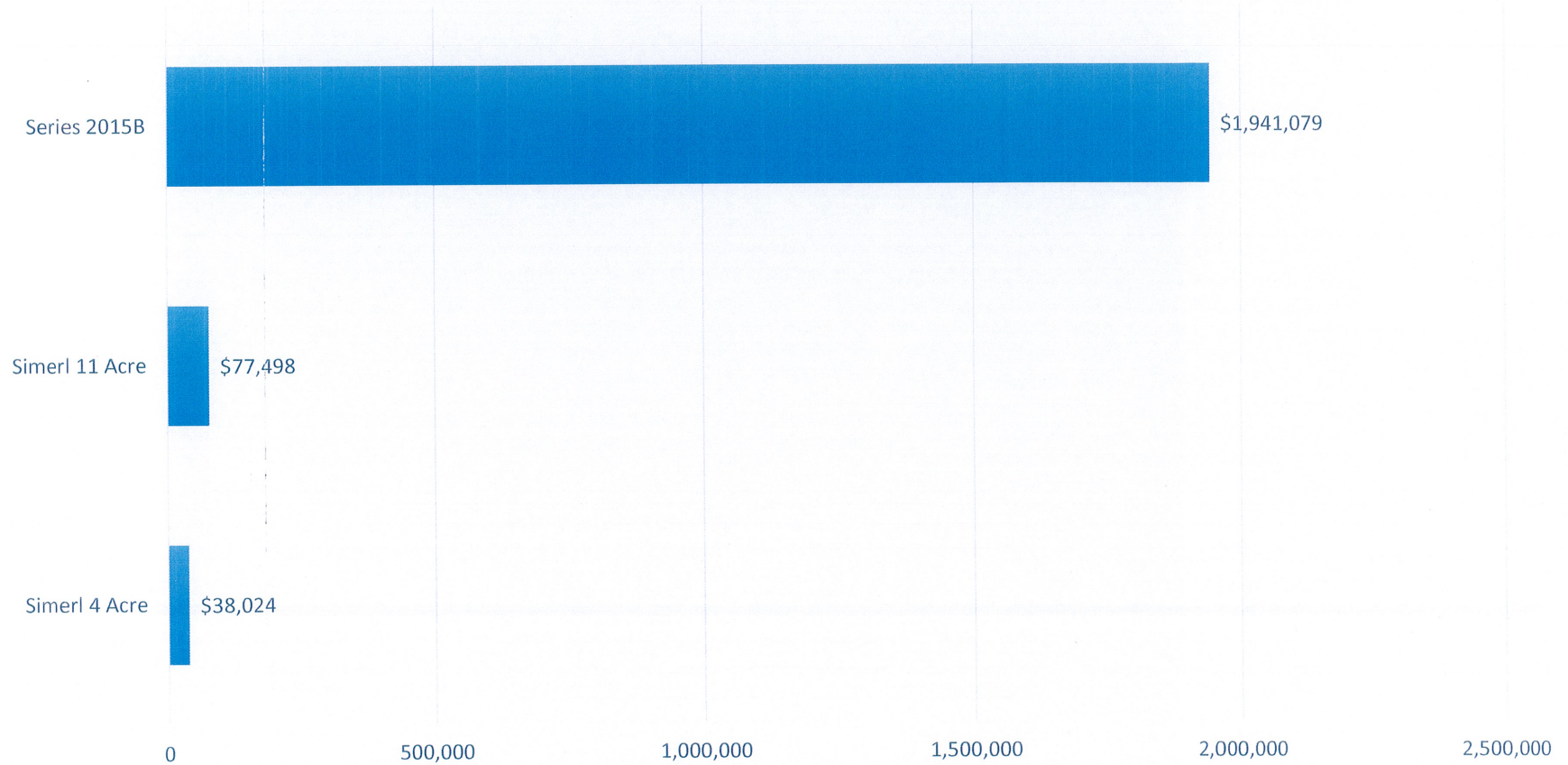
State Statutes limit the amount of general obligation debt for a non-home rule government entity to 8.625% of its total assessed valuation. The Village has the ability to Bond outside of the tax levy limit, however the Alternate Revenue Source Bonds have covenants that mandate the Village pay for them through user fees(rates). Rate increases are built into the requirement. Alternate Revenue Source bonds do not count toward debt capacity because they are pledged by revenue streams instead of the tax levy.

In 2015, the Village refinanced notes to stabilize their repayment schedule and prevent balloon payments. The Village can review other debt that is callable for savings throughout the year.

The Village maintains an AA- rating from Standard and Poor's for general obligation debt.

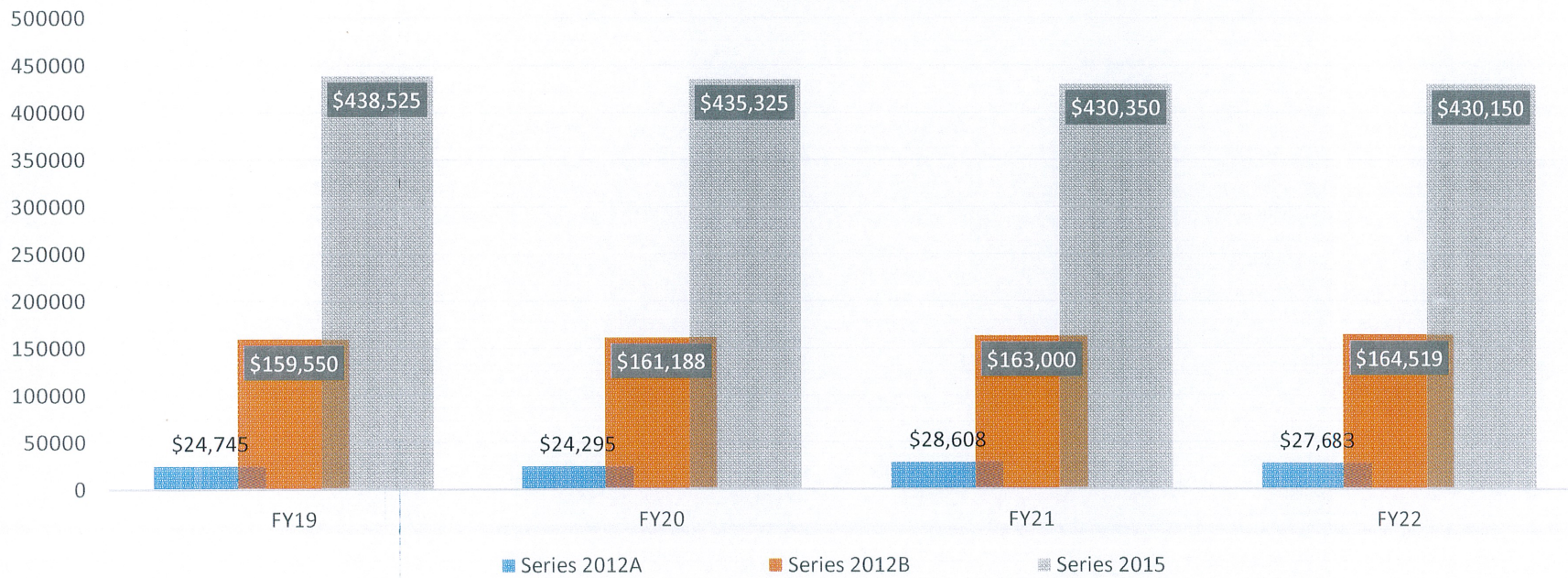
The Village chooses to abate the tax levy for general obligation debt. This means they cover the expense in their general fund without passing a special tax levy to cover these amounts.

# GENERAL OUTSTANDING DEBT FY 2019

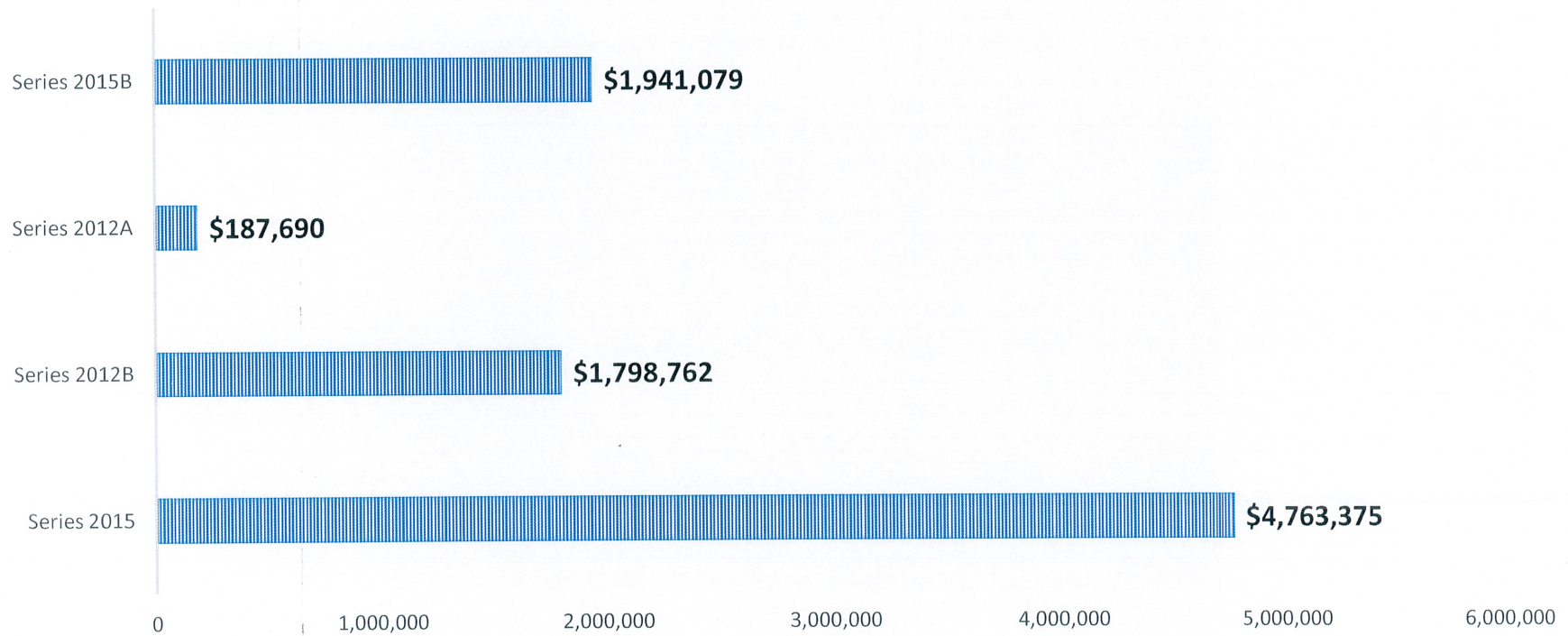


# WATER & SEWER DEBT SERVICE

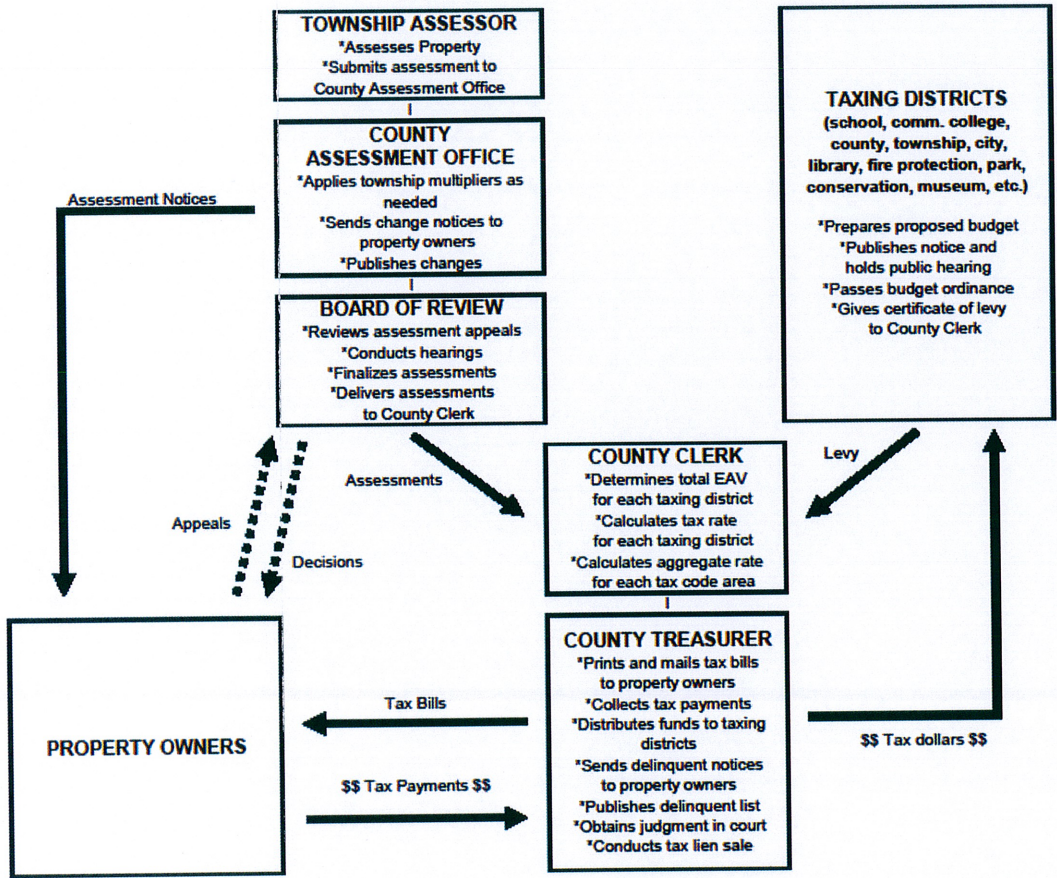
Five Year Payment Chart



# Outstanding Water & Sewer Debt FY 2019



## THE PROPERTY TAX CYCLE



## How is your Tax Dollar Divided?



Once tax rates for all taxing bodies in a county have been set, the County Clerk must add up the rates which apply to particular areas in the county. Different parts of the county are under jurisdiction of different combinations of taxing districts. The County Clerk divides the county into tax code areas, in which all property is subject to the jurisdiction of the same combination of taxing units and thus has the same combination of tax rates. Aggregate rates are computed for each code area.

A tax bill is calculated by multiplying the equalized assessed value of a property (less any homestead exemptions) by the aggregate rate for the tax code area in which the property lies.

The aggregate rate seen on a bill will be a combination of a county rate, a township rate, a school district, a city rate (if a taxpayer lives within the boundaries of an incorporated municipality), and rates for any special districts, such as fire, sanitary, etc., which service the area. In Illinois, the rate is generally expressed in terms of dollars per hundred dollars of equalized assessed valuation (the same as a percent).

Equalized Assessed Value (EAV) - The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.

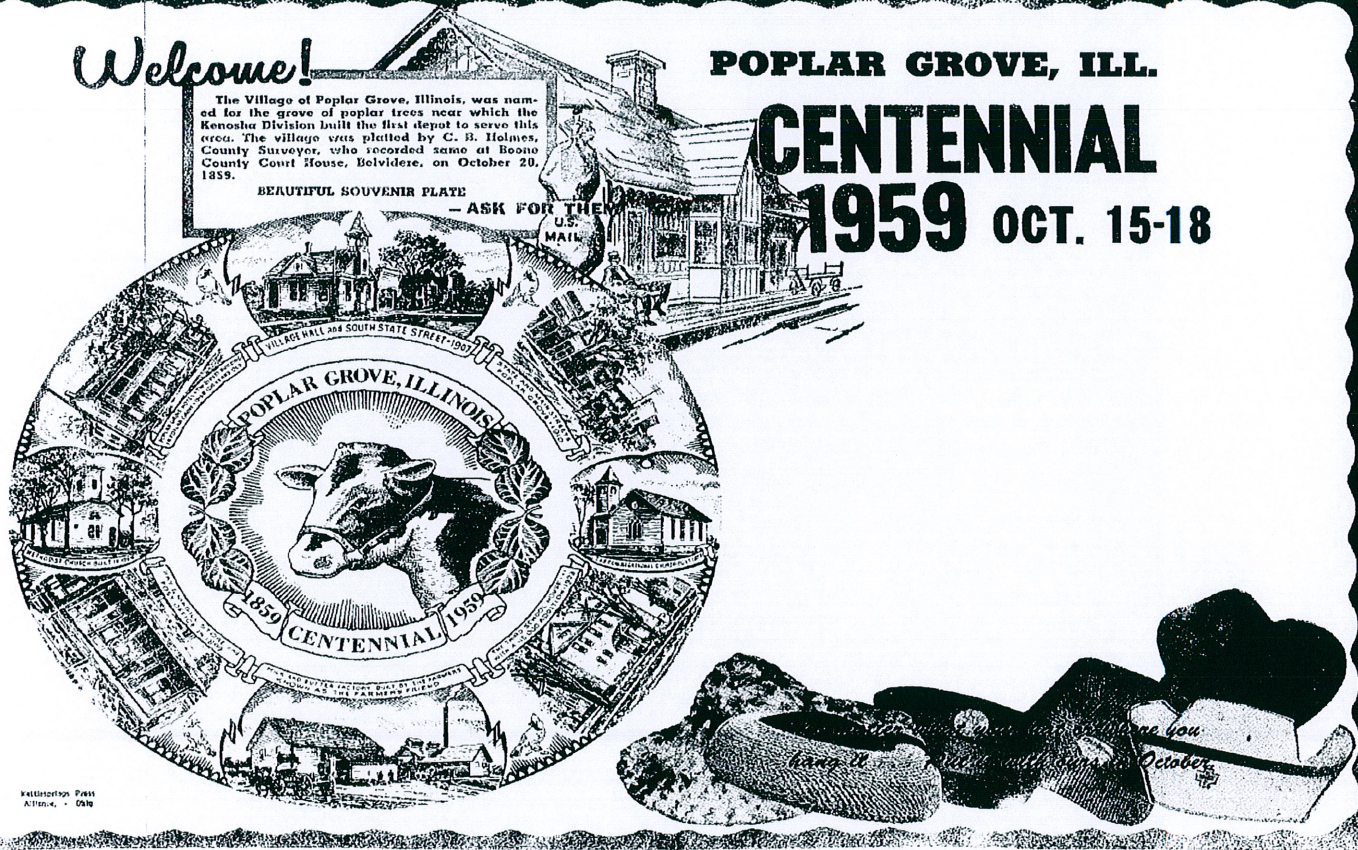
*Welcome!*

**POPLAR GROVE, ILL.**

The Village of Poplar Grove, Illinois, was named for the grove of poplar trees near which the Kenosha Division built the first depot to serve this area. The village was platted by C. B. Holmes, County Surveyor, who recorded same at Boone County Court House, Belvidere, on October 20, 1859.

BEAUTIFUL SOUVENIR PLATE  
— ASK FOR THE U.S. MAIL

**CENTENNIAL**  
**1959** OCT. 15-18

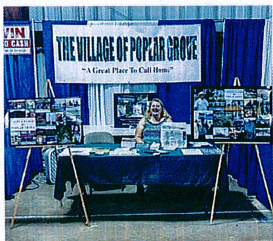
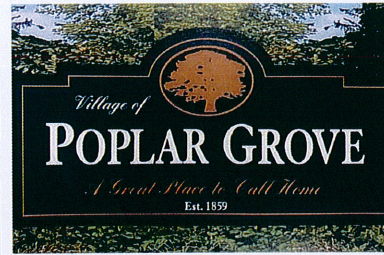


Kettlerberg Press  
Alton, Ill. - 1958



# #MyPoplarGrove

*The Village of Poplar Grove provides a quiet safe countryside environment to live, enjoy, and raise a family.*



Follow Us/ [https://twitter.com/Poplar\\_Grove\\_IL](https://twitter.com/Poplar_Grove_IL)



Like Us on Facebook  
<https://www.facebook.com/PoplarGrove>

*Special thank you to Sharon Thomas for her photography*

**VILLAGE OF POPLAR GROVE**  
**Consolidated Budget Summary by Fund**  
FY 2019

Fund Description	FY 16 BUDGET	FY 17 BUDGET	FY 18 BUDGET	FY 19 PROPOSED	Percent Change
<b>FUND (01) GENERAL FUND</b>					
<b>General Fund Revenues</b>	<b>\$1,559,976</b>	\$ 1,637,500	\$ 1,617,290	<b>\$ 1,617,600</b>	0.02%
DEPT 50 - Administration	\$ 1,142,671.00	\$ 1,643,870.00	\$ 728,235.00	<b>\$ 780,130.00</b>	7.1%
DEPT 51 - Public Safety	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	<b>\$ 10,000.00</b>	33.3%
DEPT 52 - Parks & Recreation	\$ 34,450.00	\$ 43,950.00	\$ 48,000.00	<b>\$ 108,050.00</b>	125.1%
DEPT 53 - Street Department	\$ 374,955.00	\$ 462,389.85	\$ 498,900.00	<b>\$ 436,650.00</b>	-12.5%
<b>Total General Fund Expenditures</b>	<b>\$ 1,559,576</b>	\$ 2,157,710	\$ 1,282,635.00	<b>\$ 1,334,830.00</b>	4.1%
<b>DEPT 99 TRANSFERS</b>					
General CAPITAL IMPROVEMENT TRANSFER TO FUND 90			\$ 119,000.00	<b>\$ 153,000.00</b>	28.6%
General DEBT SERVICE (Tax Abated) TRANSFER TO FUND 32			\$ 215,655.00	<b>\$ 218,427.00</b>	1.3%
General Transfer to W & S Fund 31		\$ 142,179	\$ 151,752.00	\$ -	-100.0%
			TOTAL REVENUES	<b>\$ 1,617,600</b>	
			TOTAL EXPENSES	<b>\$ 1,706,257</b>	
			DEFICIT	<b>\$ (88,657)</b>	
			CIP Reserve Fund Use	<b>\$ 88,657</b>	
				<b>\$ -</b>	
<b>FUND (31) WATER &amp; SEWER</b>					
<b>Water &amp; Sewer Revenue</b>	<b>\$ 1,421,700.00</b>	\$ 1,592,329.00	\$ 1,492,350.00	<b>\$ 1,528,400.00</b>	2.4%
DEPT 50 W&S Administration	\$ 636,215.00	\$ 640,808.00	\$ 638,552.00	<b>\$ 643,920.00</b>	0.8%
DEPT 70 Water Department	\$ 187,876.00	\$ 221,738.98	\$ 256,400.00	<b>\$ 210,150.00</b>	-18.0%
DEPT 75 Sewer Department	\$ 597,608.00	\$ 729,782.02	\$ 749,150.00	<b>\$ 660,850.00</b>	-11.8%
Total Water and Sewer Fund	<b>\$ 1,421,699.00</b>	\$ 1,592,329.00	\$ 1,644,102.00	<b>\$ 1,514,920.00</b>	-7.9%
Transfer from General Fund		\$ (142,179.00)	<b>\$ (151,752.00)</b>		
			TOTAL REVENUES	<b>\$ 1,528,400</b>	
			TOTAL EXPENSES	<b>\$ 1,514,920</b>	
			SURPLUS	<b>\$ 13,480.00</b>	
<b>FUND (20) MOTOR FUEL TAX FUND</b>					
<b>Motor Fuel Tax Revenue</b>	<b>\$ 125,500.00</b>	\$ 118,000.00	\$ 120,250.00	<b>\$ 130,250.00</b>	8.3%
<b>Motor Fuel Tax Planned Expenditures</b>		\$ 270,000.00	\$ 120,000.00	<b>\$ 235,000.00</b>	95.8%
<b>FUND (90) CAPITAL IMPROVEMENT GOVERNMENTAL</b>					
CIP Governmental		\$ 95,500.00	\$ 119,000.00	<b>\$ 153,000.00</b>	28.6%
CIP Water 31-70-4930			\$ 17,500.00	<b>\$ 44,000.00</b>	151.4%
CIP Sewer 31-75-4930			\$ 100,000.00	<b>\$ 100,000.00</b>	0.0%
			\$ 236,500.00	<b>\$ 297,000.00</b>	25.6%
<b>FUND (32) DEBT SERVICE FUND - (GF Debt)</b>					
<b>Debt Service *</b>	<b>\$ 885,273.00</b>	\$ 808,679.38	\$ 215,655.00	<b>\$ 218,427.00</b>	1.3%

A change in reporting of general fund debt and water/sewer debt changed 2018

\*W&S Fund is enterprise fund and includes its own debt service and capital budget

BUDGET REPORT

Fund: 01 GENERAL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>ESTIMATED REVENUES</b>						
<b>Dept 00</b>						
01-00-3010	PROPERTY TAXES - CORPORATE	201,000.00	197,936.71	204,000.00	202,973.60	215,000.00
01-00-3011	PROPERTY TAXES - ROAD & BRIDGE	68,500.00	68,435.14	68,500.00	77,697.78	61,000.00
01-00-3012	PROPERTY TAXES - AUDIT	15,000.00	14,782.77	14,400.00	14,435.82	14,000.00
01-00-3013	PROPERTY TAXES - LIABILITY INSURA	21,000.00	20,686.35	20,000.00	20,208.49	20,000.00
01-00-3014	PROPERTY TAXES - SOCIAL SECURITY	20,000.00	19,702.42	19,300.00	19,244.99	20,000.00
01-00-3100	STATE INCOME TAXES	450,000.00	474,798.25	455,000.00	556,211.25	485,000.00
01-00-3101	STATE USE TAXES	108,000.00	124,289.20	110,000.00	132,665.89	110,000.00
01-00-3102	STATE TELECOMMUNICATIONS TAX	100,000.00	89,591.66	100,000.00	76,508.24	80,000.00
01-00-3103	STATE SALES TAXES	317,000.00	280,950.99	298,000.00	292,212.51	275,000.00
01-00-3104	STATE VIDEO GAMING TAX	30,000.00	49,432.76	37,000.00	68,988.24	56,000.00
01-00-3105	REPLACEMENT TAX	4,400.00	4,823.26	4,000.00	3,931.50	3,000.00
01-00-3200	MUNICIPAL UTILITY TAX - ELECTRICI	195,000.00	146,390.27	145,000.00	125,736.16	125,000.00
01-00-3201	MUNICIPAL UTILITY TAX - NATURAL G	8,000.00	63,349.12	50,000.00	69,853.42	50,000.00
01-00-3300	CODE VIOLATION FEES		13,860.00	100.00	7,417.00	1,500.00
01-00-3301	FILING FEES	750.00	3,088.50	1,500.00	1,300.00	1,500.00
01-00-3400	BUILDING PERMIT FEES	50,000.00	45,929.94	50,000.00	24,614.63	55,000.00
01-00-3401	VIDEO GAMING LICENSES	5,000.00	825.00	1,000.00	700.00	5,500.00
01-00-3402	GARBAGE AND REFUSE STICKERS	500.00	1,899.00	750.00	1,484.00	
01-00-3403	OTHER LICENSE FEES	600.00	775.00	650.00	530.00	650.00
01-00-3405	TRUCK PERMITS	8,000.00	100.00	2,000.00	3,446.00	3,000.00
01-00-3406	LIQUOR LICENSES	11,700.00	16,970.00	11,700.00	12,800.00	12,000.00
01-00-3408	TOBACCO LICENSE FEES		140.00	140.00	220.00	200.00
01-00-3500	RENTS RECEIVED	22,000.00	22,980.00	22,000.00	22,975.00	22,000.00
01-00-3501	IMPACT FEES					
01-00-3502	RECAPTURE FEES					
01-00-3700	FEDERAL GRANT REVENUE					
01-00-3701	STATE GRANT REVENUE		16,049.23			
01-00-3702	LOCAL GRANT REVENUE					
01-00-3800	MISCELLANEOUS REVENUE	1,000.00	16,692.78	1,500.00	12,492.10	1,000.00
01-00-3801	DONATIONS/CONTRIBUTIONS					
01-00-3802	KNOLLS HOA ARBORETUM DONATION		70.00			
01-00-3803	PARK DONATIONS		60.00		1,100.00	
01-00-3806	ESCROW HAWTHORN MEADOWS REVENUE					
01-00-3900	INTEREST	50.00	1,390.67	750.00	6,364.84	1,250.00
01-00-3901	COUNTY PROPERTY TAX INTEREST INCO		11.62		67.72	
01-00-5031	TRANSFERS IN - FROM WATER / SEWER					
Totals for dept 00 -		1,637,500.00	1,696,010.64	1,617,290.00	1,756,179.18	1,617,600.00
TOTAL ESTIMATED REVENUES		1,637,500.00	1,696,010.64	1,617,290.00	1,756,179.18	1,617,600.00

BUDGET REPORT

Fund: 01 GENERAL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 50 - ADMIN</b>						
4000	SALARIES	145,000.00	142,396.87	151,000.00	169,704.26	245,000.00
4010	SALARIES - OVERTIME	1,000.00	726.80	1,000.00	250.63	1,500.00
4100	SOCIAL SECURITY - EMPLOYER	8,300.00	8,837.91	9,500.00	10,280.65	15,500.00
4101	MEDICARE - EMPLOYER	2,000.00	2,066.98	2,500.00	2,404.41	3,600.00
4102	WORKERS COMPENSATION INSURANCE	1,000.00	979.00	1,000.00	371.67	1,500.00
4103	UNEMPLOYMENT COMPENSATION	1,200.00	693.38	1,500.00	2,172.90	5,250.00
4104	IMRF EMPLOYER	10,000.00	9,706.79	11,000.00	8,379.53	11,500.00
4105	LIFE INSURANCE - EMPLOYER	400.00	383.57	500.00	385.27	600.00
4106	HEALTH INSURANCE EXPENSE	42,000.00	50,439.87	55,000.00	47,072.09	75,000.00
4200	GENERAL INSURANCE EXPENSE	68,000.00	59,600.76	69,000.00	65,903.90	65,000.00
4201	CONTRACTED LABOR - OTHER	83,400.00	89,643.00	70,000.00	17,650.60	
4202	TELEPHONE & INTERNET SERVICES	17,500.00	20,395.73	23,000.00	17,822.46	7,200.00
4203	WEB SITE MAINTENANCE	1,250.00	650.00	1,250.00	1,965.00	2,000.00
4204	UTILITIES	2,500.00	965.81	2,500.00	(2.78)	250.00
4205	TRAVEL REIMBURSEMENTS	5,500.00	972.15	5,500.00	1,518.93	5,500.00
4206	SECURITY SYSTEM	1,000.00	535.86	1,000.00	39.65	1,000.00
4207	TRAINING	5,000.00	3,015.74	5,000.00	4,186.04	5,000.00
4208	POSTAGE	5,000.00	1,510.07	5,000.00	1,223.59	5,000.00
4209	PUBLICATION COST	3,000.00	934.65	3,000.00	4,443.74	3,500.00
4211	AUDITING SERVICES	20,000.00	16,100.00	20,000.00	16,100.00	20,000.00
4212	ENGINEERING SERVICES	60,000.00	11,531.10	60,000.00	24,287.53	55,000.00
4213	LEGAL SERVICES	89,000.00	48,853.67	89,000.00	69,483.18	90,000.00
4214	OFFICE SYSTEM SUPPORT	14,000.00	6,612.99	14,000.00	12,774.76	15,500.00
4215	CONTRACT INSPECTION SERVICES	40,000.00	13,418.08	40,000.00	22,844.79	50,000.00
4216	CONTRACT CODE ENFORCEMENT	16,000.00	7,049.70	16,000.00	15,368.52	25,000.00
4217	PROFESSIONAL DUES	6,400.00	7,321.25	7,000.00	7,619.25	8,105.00
4218	CODIFICATION	7,000.00	1,979.50	5,500.00	1,768.70	5,500.00
4219	CUSTODIAL SERVICES	2,750.00	2,875.00	3,000.00	3,748.52	4,000.00
4220	RENTAL PROPERTY REPAIRS	1,000.00	2,704.56	1,500.00	126.26	1,000.00
4221	VILLAGE CLERK ADMINISTRATION	3,500.00	5,120.22	3,500.00	3,979.48	6,575.00
4222	REFUSE AND RECYCLING EXPENSES	1,000.00	1,800.00	1,800.00	1,250.00	
4223	IT SERVICES					2,000.00
4237	PLANNING SERVICES		1,233.39	5,000.00	1,377.80	3,500.00
4270	BOND AGENT FEE	400.00			500.00	500.00
4300	OFFICE SUPPLIES	7,600.00	4,726.49	7,800.00	4,622.81	7,800.00
4301	MAINTENANCE SUPPLIES	1,600.00	2,112.66	2,000.00	2,749.58	1,500.00
4302	OPERATING SUPPLIES	750.00	279.44	750.00	705.08	750.00
4400	CAPITAL OUTLAY - VILLAGE HALL EQU	5,900.00	778.02	5,900.00	1,022.86	2,500.00
4500	MISCELLANEOUS EXPENSE	1,500.00	285.08	1,000.00	(732.90)	1,000.00
4501	CONTINGENCY			235.00		
4660	ESCROW DISBURSEMENTS					
4740	PAYMENT TO ESCROW AGENT					
4752	INTEREST ON BOND					
4970	SIMERL LAND REPAYMENT	26,000.00	25,832.48	26,000.00	25,832.50	26,000.00
4971	LAND PURCHASE	2,355.00				
<b>Totals for dept 50 - ADMIN</b>		<b>709,805.00</b>	<b>555,068.57</b>	<b>728,235.00</b>	<b>571,201.26</b>	<b>780,130.00</b>

BUDGET REPORT  
Fund: 01 GENERAL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 51 - PUBLIC SAFETY</b>						
4223	CONTRACTUAL SERVICES	7,500.00	1,619.24	7,500.00	28.33	10,000.00
Totals for dept 51 - PUBLIC SAFETY		7,500.00	1,619.24	7,500.00	28.33	10,000.00

BUDGET REPORT

Fund: 01 GENERAL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 52 - PARKS</b>						
4000	SALARIES				944.58	40,000.00
4010	SALARIES - OVERTIME					4,000.00
4100	SOCIAL SECURITY - EMPLOYER				162.57	2,800.00
4101	MEDICARE - EMPLOYER				38.02	700.00
4103	UNEMPLOYMENT COMPENSATION				49.49	800.00
4104	IMRF EMPLOYER				67.73	3,300.00
4105	LIFE INSURANCE - EMPLOYER					200.00
4106	HEALTH INSURANCE					17,000.00
4222	REFUSE AND RECYCLING EXPENSES					750.00
4224	COMMUNITY EVENTS	9,000.00	8,661.44	8,500.00	10,884.12	12,000.00
4225	LANDSCAPING PARKS	12,000.00	1,969.58	13,000.00	17,583.61	14,000.00
4303	GASOLINE AND OIL	2,000.00	2,088.90	2,500.00	1,249.83	2,500.00
4304	MAINTENANCE SUPPLIES	7,450.00	7,941.61	10,000.00	7,177.30	9,000.00
4402	CAPITAL OUTLAY - PARK BUILDINGS &					1,000.00
4403	CAPITAL OUTLAY - PARK MAINTENANCE	5,000.00		4,000.00	15,258.00	
4404	CAPITAL OUTLAY - ARBORETUM IMPROV	17,705.00	17,705.00			
4405	CAPITAL OUTLAY - PLAYGROUND CONST			5,000.00	2,340.99	
4406	CAPITAL OUTLAY - PARK IMPROVEMENT	7,733.88	1,014.60	5,000.00	7,376.00	
Totals for dept 52 - PARKS		60,888.88	39,381.13	48,000.00	63,132.24	108,050.00

BUDGET REPORT

Fund: 01 GENERAL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 53 - STREETS</b>						
4000	SALARIES	116,000.00	115,244.78	122,000.00	127,388.25	130,000.00
4010	SALARIES - OVERTIME	9,000.00	7,632.07	9,000.00	8,200.07	9,500.00
4080	STREETS UNIFORM ALLOWANCE	1,500.00	1,226.50	2,500.00	1,628.95	2,500.00
4100	SOCIAL SECURITY - EMPLOYER	7,500.00	7,070.29	7,900.00	8,013.02	9,200.00
4101	MEDICARE - EMPLOYER	1,800.00	1,653.39	1,900.00	1,873.74	2,000.00
4102	WORKERS COMPENSATION INSURANCE	4,500.00	5,130.00	4,500.00	1,947.33	5,000.00
4103	UNEMPLOYMENT COMPENSATION	2,309.85	921.81	2,000.00	1,493.17	2,600.00
4104	IMRF - EMPLOYER	13,000.00	11,774.80	13,000.00	11,037.66	10,000.00
4105	LIFE INSURANCE - EMPLOYER	480.00	452.65	500.00	480.73	600.00
4106	HEALTH INSURANCE	37,000.00	38,401.84	53,000.00	37,718.91	43,000.00
4107	UNIFORM CLEANING SERVICES				510.56	2,500.00
4202	TELEPHONE & INTERNET SERVICES					2,650.00
4204	UTILITIES					500.00
4205	TRAVEL REIMBURSEMENTS	500.00	35.88	250.00	293.09	300.00
4207	TRAINING		210.00	150.00	615.78	1,000.00
4226	VEHICLE MAINTENANCE	15,000.00	7,119.87	14,000.00	21,231.21	15,000.00
4227	EQUIPMENT MAINTENANCE	6,000.00	1,823.35	6,000.00	3,857.83	6,000.00
4228	MAINTENANCE	25,000.00	20,127.38	20,000.00	15,328.45	18,000.00
4229	SNOW PLOW MAINTENANCE	2,500.00	3,766.16	3,000.00	7,411.44	3,000.00
4230	STREET LIGHTING SERVICES	37,000.00	44,393.83	40,000.00	44,499.04	40,000.00
4231	SHOP BUILDING - HEAT	2,800.00	2,304.52	2,500.00	2,439.52	2,000.00
4232	ENGINEERING SERVICES	5,000.00		5,000.00	113.50	
4233	CONTRACTED SNOW PLOWING	50,000.00	12,719.12	50,000.00	14,503.18	25,000.00
4301	MAINTENANCE SUPPLIES	28,000.00	17,250.87	28,000.00	6,709.56	25,000.00
4302	OPERATING SUPPLIES	45,000.00	7,639.09	15,000.00	14,793.76	14,000.00
4303	GASOLINE AND OIL	18,000.00	13,381.06	19,000.00	12,503.37	16,000.00
4304	SALT PURCHASES		40,522.29	45,000.00	29,984.05	40,000.00
4309	JULIE LOCATES			700.00	886.87	800.00
4407	CAPITAL OUTLAY - VEHICLES & EQUIP	8,000.00	55,281.99	8,000.00	34,404.49	5,000.00
4408	CAPITAL OUTLAY - STORM SEWER CONS	5,000.00		5,000.00	6,999.15	5,000.00
4409	CAPITAL OUTLAY - ROAD CONSTRUCTIO	20,000.00	12,950.00	20,000.00	5,688.39	
4410	CAPITAL OUTLAY - STREET LIGHTING		4,040.92			
4500	MISCELLANEOUS EXPENSE	1,500.00	2,310.04	1,000.00	1,375.84	500.00
Totals for dept 53 - STREETS		462,389.85	435,384.50	498,900.00	423,930.91	436,650.00

BUDGET REPORT  
Fund: 01 GENERAL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 99 - FIXED ASSETS</b>						
6031	TRANSFER TO WATER / SEWER FUND	142,179.00	142,179.00	151,752.00	151,752.00	
6032	TRANSFER TO DEBT SERVICE	223,531.00	213,805.55	215,655.00	215,655.00	218,427.00
6050	TRANSFER TO GOV FUNDS CIP FUND	95,500.00	95,500.00	119,000.00	119,000.00	153,000.00
Totals for dept 99 - FIXED ASSETS		<u>461,210.00</u>	<u>451,484.55</u>	<u>486,407.00</u>	<u>486,407.00</u>	<u>371,427.00</u>
TOTAL APPROPRIATIONS		<u>1,701,793.73</u>	<u>1,482,937.99</u>	<u>1,769,042.00</u>	<u>1,544,699.74</u>	<u>1,706,257.00</u>
NET OF REVENUES/APPROPRIATIONS - FUND 01		(64,293.73)	213,072.65	(151,752.00)	211,479.44	(88,657.00)
BEGINNING FUND BALANCE		1,925,983.13	1,925,983.13	2,139,055.78	2,139,055.78	
ENDING FUND BALANCE		1,861,689.40	2,139,055.78	1,987,303.78	2,350,535.22	(88,657.00)



BUDGET REPORT

Fund: 20 MOTOR FUEL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>ESTIMATED REVENUES</b>						
<b>Dept 00</b>						
20-00-3120	MOTOR FUEL TAX	118,000.00	139,774.43	120,000.00	140,453.35	130,000.00
20-00-3900	MFT INTEREST	100.00	321.55	250.00	489.20	250.00
Totals for dept 00 -		118,100.00	140,095.98	120,250.00	140,942.55	130,250.00
<b>TOTAL ESTIMATED REVENUES</b>		118,100.00	140,095.98	120,250.00	140,942.55	130,250.00

BUDGET REPORT

Fund: 20 MOTOR FUEL FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 00</b>						
4232	MFT ENGINEERING SERVICES				8,521.77	15,000.00
4302	MFT STREET OPERATING SUPPLIES					20,000.00
4408	CAPITAL OUTLAY - STORM SEWER CONS					
4409	ROAD CONSTRUCTION	270,000.00	9,513.73	120,000.00		200,000.00
Totals for dept 00 -		270,000.00	9,513.73	120,000.00	8,521.77	235,000.00
<b>TOTAL APPROPRIATIONS</b>		270,000.00	9,513.73	120,000.00	8,521.77	235,000.00
<b>NET OF REVENUES/APPROPRIATIONS - FUND 20</b>		(151,900.00)	130,582.25	250.00	132,420.78	(104,750.00)
BEGINNING FUND BALANCE		268,841.07	268,841.07	399,423.32	399,423.32	
ENDING FUND BALANCE		116,941.07	399,423.32	399,673.32	531,844.10	(104,750.00)

BUDGET REPORT  
Fund: 31 WATER & SEWER FUND  
Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 50 - ADMIN</b>						
4202	TELEPHONE & INTERNET SERVICES					9,600.00
4235	BOND AGENT FEES	500.00	3,000.00	500.00	1,500.00	1,500.00
4300	OFFICE SUPPLIES		563.39		99.00	
4500	MISCELLANEOUS EXPENSE	200.00	34.30	200.00		
4502	CREDIT CARD/COLLECTION FEES	8,500.00	2,764.51	500.00		
4503	BAD DEBT EXPENSE					
4794	DEPRECIATION EXPENSE		696,828.78	10,000.00	696,828.78	10,000.00
4801	DEBT PAYMENT PRINCIPAL	631,608.00				
4802	BOND PRINCIPAL - SERIES 2012A			15,000.00		20,000.00
4803	BOND PRINCIPAL - SERIES 2012B			120,000.00		120,000.00
4804	BOND PRINCIPAL - SERIES 2015			325,000.00		325,000.00
4812	AMORTIZATION EXPENSE		(8,273.00)		(8,274.00)	
4813	INTEREST - SERIES 2012A		5,307.50	5,139.00	4,970.00	4,745.00
4814	INTEREST - SERIES 2012B		44,650.00	43,000.00	41,350.00	39,550.00
4815	INTEREST - SERIES 2015		121,650.00	119,213.00	116,775.00	113,525.00
Totals for dept 50 - ADMIN		640,808.00	866,525.48	638,552.00	853,248.78	643,920.00

BUDGET REPORT  
Fund: 31 WATER & SEWER FUND  
Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>ESTIMATED REVENUES</b>						
<b>Dept 00</b>						
31-00-3600	WATER & SEWER SALES	1,421,400.00	1,439,574.71	1,465,000.00	1,540,471.68	1,500,000.00
31-00-3601	WATER / SEWER PENALTIES	20,000.00	18,879.67	18,000.00	17,747.49	18,000.00
31-00-3602	WATER & SEWER CONNECTION FEES				5,700.00	5,000.00
31-00-3603	BULK WATER SALES	1,500.00	933.44	1,250.00	612.81	1,000.00
31-00-3604	METER & MXU SALES	1,000.00	943.00	1,500.00	1,050.00	1,000.00
31-00-3605	TURN ON/OFF WATER FEES	5,000.00	5,420.00	5,000.00	3,848.82	3,000.00
31-00-3800	MISCELLANEOUS INCOME	250.00	1,117.23	500.00	560.00	300.00
31-00-3900	INTEREST	1,000.00	1,110.51	1,100.00	114.29	100.00
31-00-5010	TRANSFERS IN - FROM GENERAL FUND	142,179.00	142,179.00		151,752.00	
Totals for dept 00 -		<u>1,592,329.00</u>	<u>1,610,157.56</u>	<u>1,492,350.00</u>	<u>1,721,857.09</u>	<u>1,528,400.00</u>
TOTAL ESTIMATED REVENUES		1,592,329.00	1,610,157.56	1,492,350.00	1,721,857.09	1,528,400.00

BUDGET REPORT  
Fund: 31 WATER & SEWER FUND  
Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 70 - WATER</b>						
4000	SALARIES	64,000.00	66,478.51	67,000.00	72,665.35	35,000.00
4010	SALARIES - OVERTIME	4,200.00	3,896.59	4,500.00	5,183.19	2,300.00
4100	SOCIAL SECURITY - EMPLOYER	4,200.00	3,955.18	4,500.00	4,708.58	2,300.00
4101	MEDICARE - EMPLOYER	1,000.00	924.79	1,250.00	1,101.16	600.00
4102	WORKERS COMPENSATION INSURANCE	2,000.00	1,979.00	2,000.00	751.33	2,000.00
4103	UNEMPLOYMENT COMPENSATION	954.00	524.38	1,000.00	1,395.72	450.00
4104	IMRF EMPLOYER	7,100.00	13,510.39	7,200.00	(7,650.42)	2,700.00
4105	LIFE INSURANCE - EMPLOYER	285.00	271.67	300.00	298.86	150.00
4106	HEALTH INSURANCE	25,000.00	27,694.23	37,000.00	30,114.87	12,000.00
4204	UTILITIES	26,000.00	27,665.33	28,000.00	33,350.93	28,000.00
4205	TRAVEL REIMBURSEMENTS	500.00	44.40	450.00	77.83	250.00
4207	TRAINING	500.00	188.18	450.00	758.24	450.00
4208	POSTAGE	5,500.00	3,398.69	5,500.00	4,239.21	5,500.00
4210	PRINTING		218.70	1,000.00	356.32	1,000.00
4214	OFFICE SYSTEM SUPPORT	2,000.00	2,444.94	2,000.00	707.25	3,000.00
4300	OFFICE SUPPLIES		122.48	250.00	165.94	200.00
4301	MAINTENANCE SUPPLIES	25,000.00	24,883.53	20,000.00	10,229.79	20,000.00
4302	OPERATING SUPPLIES	5,000.00	3,836.50	5,000.00	3,008.48	5,000.00
4305	UTILITY SYSTEM CHEMICALS	13,000.00	10,097.23	13,000.00	2,675.54	13,000.00
4306	METER & MXU PURCHASES	15,000.00	21,981.36	15,000.00	12,226.38	15,000.00
4310	IEPA REQUIRED TESTING		3,343.00	8,000.00	1,624.50	5,000.00
4410	EQUIPMENT	15,000.00	7,839.56	15,000.00	2,502.31	12,000.00
4500	MISCELLANEOUS	11,000.00	10,664.10	500.00	51.50	250.00
4930	CAPITAL OUTLAY	5,000.00	5,546.40	17,500.00	16,350.00	44,000.00
Totals for dept 70 - WATER		232,239.00	241,509.14	256,400.00	196,892.86	210,150.00

BUDGET REPORT  
Fund: 31 WATER & SEWER FUND  
Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 75 - SEWER</b>						
4000	SALARIES	52,000.00	52,920.12	54,000.00	58,932.99	16,500.00
4010	SALARIES - OVERTIME	2,700.00	2,403.59	3,000.00	3,199.48	500.00
4100	SOCIAL SECURITY - EMPLOYER	3,400.00	3,124.40	3,600.00	3,807.09	1,100.00
4101	MEDICARE - EMPLOYER	800.00	730.99	900.00	890.61	250.00
4102	WORKERS COMPENSATION INSURANCE	1,500.00	1,336.00	1,500.00	507.33	500.00
4103	UNEMPLOYMENT COMPENSATION	500.00	409.86	500.00	1,173.35	100.00
4104	IMRF EMPLOYER	5,600.00	5,199.71	5,900.00	5,063.11	1,250.00
4105	LIFE INSURANCE - EMPLOYER	230.00	220.11	250.00	243.14	75.00
4106	HEALTH INSURANCE	20,000.00	21,855.11	28,000.00	23,222.63	4,500.00
4201	CONTRACTED LABOR - OTHER					
4204	UTILITIES	135,000.00	148,884.69	140,000.00	152,159.53	140,000.00
4205	TRAVEL REIMBURSEMENTS	250.00		250.00		150.00
4207	TRAINING	1,000.00	464.50	500.00		250.00
4208	POSTAGE	5,500.00	3,736.09	5,500.00	4,239.20	5,500.00
4210	PRINTING		218.67	1,000.00	861.34	1,000.00
4214	OFFICE SYSTEM SUPPORT			500.00	1,846.29	3,500.00
4232	ENGINEERING					5,000.00
4236	WATER &SEWER CONTRACT LABOR	238,900.00	214,169.21	250,000.00	204,538.68	197,925.00
4300	OFFICE SUPPLIES		122.47	250.00	165.94	250.00
4301	MAINTENANCE SUPPLIES	54,530.76	62,434.74	55,000.00	47,775.18	55,000.00
4302	OPERATING SUPPLIES	25,000.00	16,273.98	25,000.00	20,500.64	22,000.00
4303	GASOLINE AND OIL	7,500.00	1,159.37	7,500.00	215.73	4,500.00
4305	UTILITY SYSTEM CHEMICALS	15,000.00	18,771.24	17,000.00	30,335.58	28,000.00
4307	NPDS PERMIT	32,500.00	23,369.60	32,500.00	25,000.00	22,500.00
4310	IEPA REQUIRED TESTING				9,944.79	15,000.00
4311	LAND APPLICATION					10,000.00
4312	GENERATOR MAINTENANCE				5,760.00	10,000.00
4411	EQUIPMENT	25,976.00	36,044.21	15,000.00	2,239.22	15,000.00
4500	MISCELLANEOUS	3,402.00	421.60	1,500.00	180.00	500.00
4930	CAPITAL OUTLAY	170,800.00	53,362.68	100,000.00	10,628.00	100,000.00
Totals for dept 75 - SEWER		802,088.76	667,632.94	749,150.00	613,429.85	660,850.00
TOTAL APPROPRIATIONS		1,675,135.76	1,775,667.56	1,644,102.00	1,663,571.49	1,514,920.00
NET OF REVENUES/APPROPRIATIONS - FUND 31		(82,806.76)	(165,510.00)	(151,752.00)	58,285.60	13,480.00
BEGINNING FUND BALANCE		8,321,203.33	8,321,203.33	8,155,693.33	8,155,693.33	
ENDING FUND BALANCE		8,238,396.57	8,155,693.33	8,003,941.33	8,213,978.93	13,480.00

BUDGET REPORT  
Fund: 32 DEBT SERVICE FUND  
Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>ESTIMATED REVENUES</b>						
<b>Dept 00</b>						
32-00-3871	BOND PROCEEDS					
32-00-3872	BOND PREMIUMS					
32-00-3900	INTEREST		40.87		40.91	
32-00-5010	TRANSFERS IN - FROM GENERAL FUND		213,805.55	215,655.00	215,655.00	218,427.00
Totals for dept 00 -			<u>213,846.42</u>	<u>215,655.00</u>	<u>215,695.91</u>	<u>218,427.00</u>
TOTAL ESTIMATED REVENUES			213,846.42	215,655.00	215,695.91	218,427.00

BUDGET REPORT  
Fund: 32 DEBT SERVICE FUND  
Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 50 - ADMIN</b>						
4740	PAYMENT TO ESCROW AGENT					
4745	BOND ISSUANCE COSTS					
4801	DEBT PAYMENT - PRINCIPAL 2015B		150,000.00	165,000.00	165,000.00	170,000.00
4811	INTEREST EXPENSE 2015B		63,889.88	50,655.00	50,655.00	48,427.00
Totals for dept 50 - ADMIN			213,889.88	215,655.00	215,655.00	218,427.00
<b>TOTAL APPROPRIATIONS</b>			213,889.88	215,655.00	215,655.00	218,427.00
<b>NET OF REVENUES/APPROPRIATIONS - FUND 32</b>			(43.46)		40.91	
BEGINNING FUND BALANCE		27,304.13	27,304.13	27,260.67	27,260.67	
ENDING FUND BALANCE		27,304.13	27,260.67	27,260.67	27,301.58	



BUDGET REPORT

Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>ESTIMATED REVENUES</b>						
<b>Dept 00</b>						
90-00-3700	FEDERAL GRANT REVENUE					
90-00-3701	STATE GRANT REVENUE					
90-00-3702	LOCAL GRANT REVENUE					
90-00-3900	INTEREST		30.00		31.96	
90-00-5010	TRANSFERS IN - FROM GENERAL FUND		95,500.00	119,000.00	119,000.00	153,000.00
Totals for dept 00 -			95,530.00	119,000.00	119,031.96	153,000.00
<b>TOTAL ESTIMATED REVENUES</b>			95,530.00	119,000.00	119,031.96	153,000.00

BUDGET REPORT

Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 50 - ADMIN</b>						
4412	CIP GENERAL ADMINISTRATION	43,199.72	43,199.72	12,000.00	2,229.95	20,000.00
4420	CIP ECONOMIC DEVELOPMENT		358.40	20,000.00		15,000.00
4430	CIP PUBLIC SAFETY EQUIPMENT					
4930	CIP GOVT EXPENSE	95,500.00	4,246.50			
Totals for dept 50 - ADMIN		<u>138,699.72</u>	<u>47,804.62</u>	<u>32,000.00</u>	<u>2,229.95</u>	<u>35,000.00</u>

BUDGET REPORT

Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 52 - PARKS</b>						
4440	CIP PARKS EQUIPMENT		13,968.47	5,000.00	20,485.39	
4441	CIP PARKS MAINTENANCE					15,000.00
4442	CIP PARKS IMPROVEMENTS		4,246.50	7,000.00		30,000.00
4443	CIP PARKS LAND AQUISITION	50,000.00	4,088.88			
Totals for dept 52 - PARKS		50,000.00	22,303.85	12,000.00	20,485.39	45,000.00

BUDGET REPORT  
Fund: 90 GOV FUNDS CAPITAL PROJECTS FUND

Calculations as of 04/30/2018

GL NUMBER AND ACCOUNT	DESCRIPTION	2016-17 AMENDED BUDGET	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 04/30/18	2018-19 AMENDED BUDGET
<b>APPROPRIATIONS</b>						
<b>Dept 53 - STREETS</b>						
4460	CIP STREETS ADMINISTRATION			25,000.00	59,752.37	68,000.00
4461	CIP STREETS EQUIPMENT					
4462	CIP STREETS MAINTENANCE		29,998.89	50,000.00	100,790.41	5,000.00
4463	CIP STREETS STORM SEWER					
Totals for dept 53 - STREETS			29,998.89	75,000.00	160,542.78	73,000.00
TOTAL APPROPRIATIONS		188,699.72	100,107.36	119,000.00	183,258.12	153,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 90		(188,699.72)	(4,577.36)		(64,226.16)	
BEGINNING FUND BALANCE		118,390.04	118,390.04	113,812.68	113,812.68	
ENDING FUND BALANCE		(70,309.68)	113,812.68	113,812.68	49,586.52	
ESTIMATED REVENUES - ALL FUNDS		3,347,929.00	3,755,640.60	3,564,545.00	3,953,706.69	3,647,677.00
APPROPRIATIONS - ALL FUNDS		3,835,629.21	3,582,116.52	3,867,799.00	3,615,706.12	3,827,604.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(487,700.21)	173,524.08	(303,254.00)	338,000.57	(179,927.00)
BEGINNING FUND BALANCE - ALL FUNDS		10,661,721.70	10,661,721.70	10,835,245.78	10,835,245.78	
ENDING FUND BALANCE - ALL FUNDS		10,174,021.49	10,835,245.78	10,531,991.78	11,173,246.35	(179,927.00)



# Capital Projects Schedule

## Five Year Summary

FY 2019-2023

Line Item	Parks	Expenditures Per Fiscal Year					
		Total Est. Cost	FY19	FY20	FY21	FY22	FY23
90-52-4440	<b>Parks Equipment</b>						\$ -
	<b>Sherman Oaks</b>						
	Add'l Playground Equipment	\$ 20,000.00		\$ 5,000			\$ 5,000
	<b>West Grove Park</b>						
	Add'l Playground Equipment	\$ 10,000.00		\$ 10,000			
	<b>Lions Park</b>						
	Exercise Equipment Stations	\$ 10,000.00			\$ 10,000		
	Add'l Playground Equipment				\$ 10,000		
	<b>BelAire Park (Belvidere Park District)</b>						
90-52-4442	<b>Park Improvements</b>						
	<b>Dog Park - Hill Street</b>	\$ 5,000.00		\$ 5,000	\$ 5,000		
	Parking Lot Area (Gravel)						
	Structure/Fencing Supplement						
	Picnic Tables & Future Shelter						
	<b>Lions Park</b>						
	Ballfields						
	Walking Path (Match with Lions Club)	\$ 10,000.00	\$ 10,000				
	<b>West Grove Park</b>						
	Picnic Tables						
	Walking Path			\$ 10,000	\$ 10,000		
	Parking Lot Area						
	Bathroom/Pavilion Building	\$ 35,000.00	\$ 20,000				
	* Grant request to fund remaining						
	<b>Sherman Oaks</b>						
	Playground Base Material	\$ 5,000.00					
	<b>Veteran's Park</b>						
	LED Lighting (need estimate)						
	<b>Poplar Woods</b>						
	Development of Walking Trail				\$ 5,000	\$ 5,000	
	<b>TBD Prairie Green Area</b>	\$ 10,000.00					
	<b>Long Prairie Trail Multi Use - Bike Path Extension to South- Planning</b>	\$ 10,000.00					
90-52-4441	<b>Park Maintenance</b>						
	Bat Wing Mower Woods BW 126X replacement	\$ 15,000.00	\$ 15,000				
	Arbor Ash Tree Replacements			\$ 5,000		\$ 5,000	
	* Possible Grant Funding for FY19						
90-52-4443	<b>Parks Land Acquisition</b>						
	Prairie Green Subdivision - Work with Belvidere Park Dist.	\$ 10,000.00					
	*Possible Grant Funding Opportunity						
	Dog Park (Hill Street)	\$ 8,000.00					
	Other Subdivisions					\$ 10,000	
		<b>\$ 148,000.00</b>	<b>\$ 45,000</b>	<b>\$ 35,000</b>	<b>\$ 40,000</b>	<b>\$ 25,000</b>	



# Capital Projects Schedule

## Five Year Summary

FY 2019-2023

Line Item	WATER & SEWER	Total Est. Cost	Expenditures Per Fiscal Year					
			FY19	FY20	FY21	FY22	FY23	
<b>31-70-4930</b>	<b>WATER</b>							
	Sensus Handheld Device Upgrade Requirement		\$ 9,000					
	Fire Hydrants (3-5 Yrs)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
	#2 Well Tower/House- 100 S. State Not in service							
	#3 Well Tower/House 150,000 gal Lions Park							
	Exterior Paint/Wash							
	Interior Inspection		\$ 10,000					\$ 10,000
	#4 Well Tower/House 150,000 gal - Countryside Square							
	Exterior Paint/Wash							
	Interior Inspection		\$ 10,000					\$ 10,000
	Replace Check Valve							
	#5 Well House - Woodstock Road							
	Possible replumb							
	#6 Well - Woodstock Road - Back Up							
	GIS Mapping of Water System	\$ 10,000	\$ 10,000					
	SCADA Integration of Wells & Towers	\$ 75,000		\$ 25,000	\$ 25,000	\$ 25,000		
	Chemical Resistant Scales			\$ 10,000				
								\$ 44,000
<b>31-75-4930</b>	<b>SEWER</b>							<b>WATER</b>
	SCADA For Lift Stations (9-10)	\$ 50,000	\$ 25,000	\$ 25,000				
	LDO & MLSS Probes	\$ 15,000	\$ 15,000					
	SWWTP Effluent Sampler							
	Manhole Repairs - Ongoing		\$ 25,000		\$ 25,000			\$ 25,000
	Televise North Collection System - As needed	\$ 30,000						
	Orangeburg Pipe Replacement (Park)							
	Grinder Pump Replacement							
	SWWTP Repair Digester Decanters							
	UV Bulbs North & South			\$ 5,000		\$ 5,000		
	Oaklawn Lift Station Metering		\$ 15,000					
	Gas Monitoring Headworks Room?							
	SWWTP Outfall (Redesign)	\$ 50,000						
	SWWTP All Weather Louvers	\$ 10,000	\$ 10,000					
	Residential Lift Stations for Summit Street (3k each)	\$ 10,000	\$ 10,000					
	<b>Lift Station Upgrades - Generators; Pumps etc.</b>							
	Beaver L/S							
	105 Bullard St., L/S							
	4194 Dawson Lake L/S							
	13505 Harvest Way L/S							
	291 Prairie Knoll L/S							
	Rt76 Abandon L/S							
	502 Waco Way L/S							
	1000 Waco Way Collection Pt L/S							
	5500 Whiting Road L/S	\$ 20,000		\$ 20,000				\$ 100,000
								<b>SEWER</b>
		<b>\$ 275,000</b>	<b>\$ 144,000</b>	<b>\$ 90,000</b>	<b>\$ 55,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	

\*Public Works needs to provide maintenance data for lift stations

Water CIP	\$ 44,000
SEWER CIP	\$ 100,000