

VILLAGE OF POPLAR GROVE

BOONE COUNTY, ILLINOIS

“A Great Place to Call Home”



Annual Operating Budget

Fiscal Year 2018

May 1, 2017 – April 30, 2018



#MyPoplarGrove

TABLE OF CONTENTS

Executive Summary	4
Statistical Data	5
Elected Officials, Committee, Commissions	7
Organizational Chart	8
Budget Process	9
Description of Fund Structure	10
Overall Property By Type	11
Economic Development	12
Historical Assessed Values	13
Revenue Highlights	15
Video Gaming/Utility Tax	16
Municipal Aggregation	17
Fund Balance	18
Financial Policies	19
Tax Rate Comparison	20
General Fund 01	
General Administration Department	21
Public Safety Department	22
Parks & Recreational Department	23
Streets Department	25
Water & Sewer Fund 31	26
Water & Sewer Rates	28
Debt Service Fund 32	29
Capital Improvement Fund 90	31
Line Item Descriptions	33
Consolidated Budget Summary	44
Line Item Budget Detail	45



VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

200 Hill Street, P.O. Box 1, Poplar Grove, IL 61065

Phone: (815) 765-3201 – Fax: (815)765-3571

www.villageofpoplargo.com

Honorable Village President & Board of Trustees:

Attached you will find the proposed 2018 fiscal year budget for the Village of Poplar Grove. This last year was quite an accomplishment for the Village. Most importantly, we were committed to our internal controls execution and restructuring of our operations to provide residents with clear and transparent reassurance.

The operating budget is nothing short than a roadmap which continues to bring us closer to our goals and priorities. Our local government will continue to be the face of service and accountability for the taxpayers of the Village.

The FY2018 General Fund budget is balanced and continues our commitment to providing a high level of service at the lowest possible cost. The Water and Sewerage Fund is running an operational deficit for this year, as operational planned changes will assist us with future financial goals. The overall budget itself also serves as a blueprint for financial policy and decision making each year. Additionally, our progress is monitored monthly and adjustments can be made to the appropriations as necessary to achieve those goals each year.

The Village has adjusted to a slight decline in revenues due to the overall economic trends, delays in state aid during the State budget crisis, an increase in operational costs, and required maintenance as our equipment moves beyond the normal useful life. Many hours were spent evaluating cost saving options for each departmental operation.

Staying on course financially will be extremely important as the state budget impasse continues, and maintenance requirements increase. In summary, this document will itemize our departments with their accomplishments and goals for the upcoming year. It provides a clear and transparent view of where we are going, and the challenges we face ahead.

This document is an amazing compilation of hard work from staff and elected officials to move forward, yet maintain our small town charm and the lowest village tax rate in Boone County.

Looking forward to another great year!

Diana Dykstra, ICMA-CM
Village Administrator

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

EXECUTIVE SUMMARY

The Budget is a planning, control, and measurement tool for the Village. It is an annual financial plan adopted annually by the Village Board. The fiscal year runs from May 1st until April 30th each year.

We continue to take a conservative approach to developing an annual budget document, even though we have sufficient reserves. We continue to monitor the State budget process which causes uncertainty. This provides us even more reason to be conservative with our estimates.

Below we describe some of our most recent achievements and our upcoming projects as we move into Fiscal Year 2018.

Current Year Overview and Accomplishments

- Conducted Internal Controls Audit
- Updated fee schedules
- Created new chart of accounts
- Established new financial policies
- Enterprise Zone expansion
- Purchased new “Welcome Signs” for entry points into the Village
- New software program for Utility Billing, General Ledger, Misc. Receivables, Budget, Payroll, and Accounts Payable.
- Transition to monthly utility billing
- Economic Development Program grant received from IDOT for Park Street light industrial park plan.
- Purchase of park land space in West Grove subdivision for future development.
- Launch full 5 Year Capital Improvement Schedule for General Fund and Water & Sewerage Fund

Overall Comprehensive Highlights of Fiscal Year 2018

- Continue to monitor DCEO grant which is on hold due to state budget
- 173/76 Water & Sewer Plan for future development
- Review service contracts with outside contractors
- Pavement Management program planning
- Overall Municipal Code updates and adjustments
- Records Retention Policies & Processes
- Economic Development opportunities

Statistical Data

Demographics

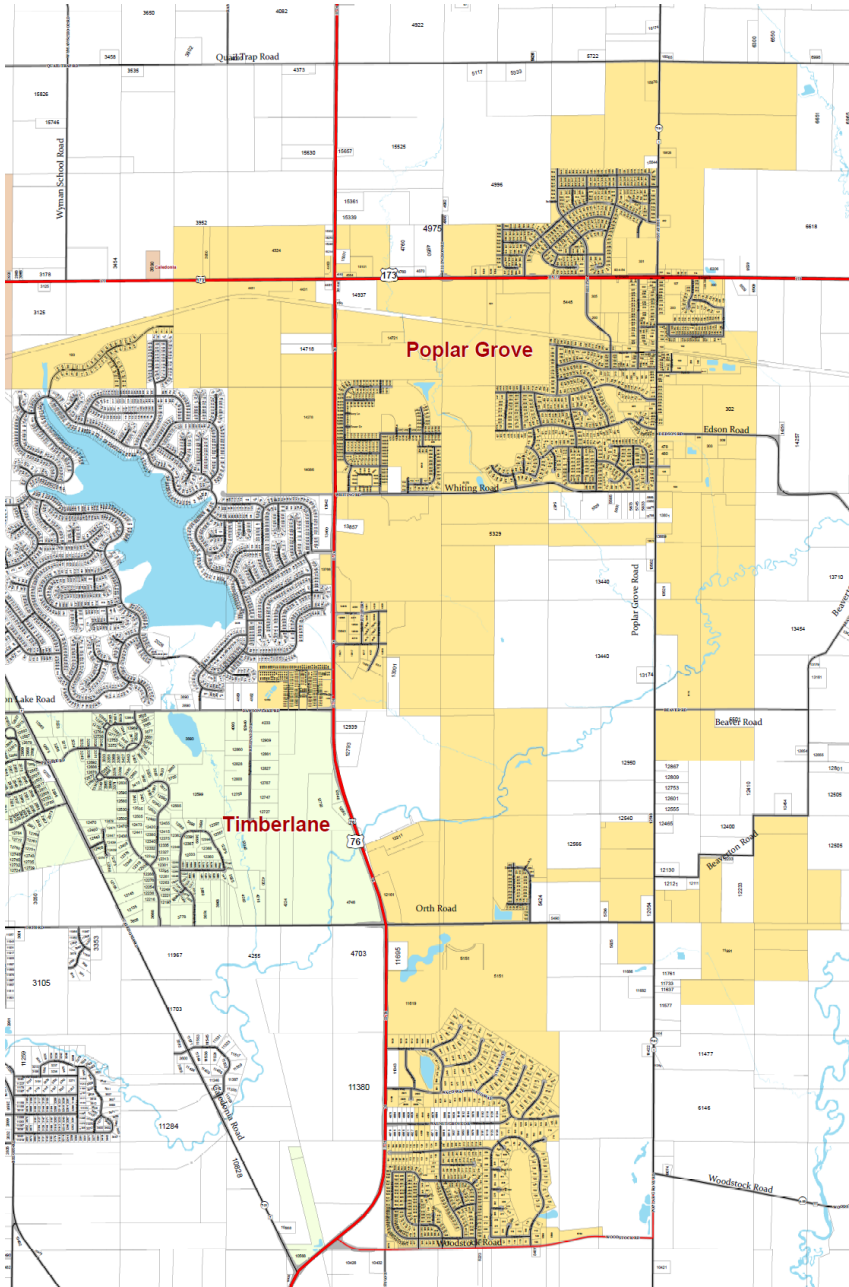
The Village of Poplar Grove, Illinois was platted in 1845, named for a grove of poplar trees near the site. It was officially organized shortly after 1895. The boundaries cover an area of 8 square miles, and is a community located in northern Boone County Illinois. Situated just south of the state line, 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.

	2015 Census Data
Median Income	\$57,404
Avg. Household Size	3.0
Median Resident Age	36
Unemployment	8.5%

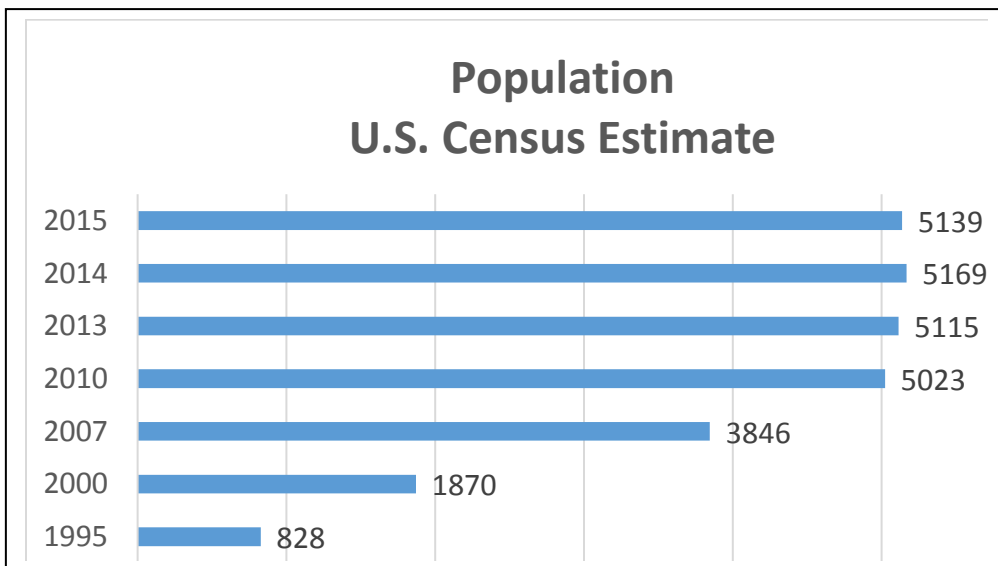


Poplar Grove extends an area of land 8 square miles. Located in northern Boone County, Illinois, the Village of Poplar Grove, offers a unique variety of historic and countryside living.

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

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

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



Elected Officials, Committees, Commissions, and Boards

The Village is organized pursuant to Chapter 6, Sect. 1-6-8 of the Municipal Code. Trustees are elected every (4) years staggered with three Trustees elected one year and three two years later. The President and Clerk are elected the same year for a (4) year term. In 2016, the Village adopted a Committee of the Whole structure which established two Committee meetings and one Board meeting each month.

Village President

John Neitzel (2017)

Trustees

Neeley Erickson (2019)

Ronald Quimby (2019)

Jeff Goings (2019)

Owen Costanza (2017)

Judi Zangs (2017)

Don Bawden (2017)

Municipal Clerk

Martha Suhr, MMC (2017)

Committee of the Whole

Administration & Zoning, Chairman Ron Quimby

1st Monday each month at 6:30PM

Committee of the Whole Finance & Public Works, Chairman Judi Zangs

2nd Monday of each month at 6:30PM

Planning & Zoning Commission

Jake Dykstra, Chair

Jessica Roberts

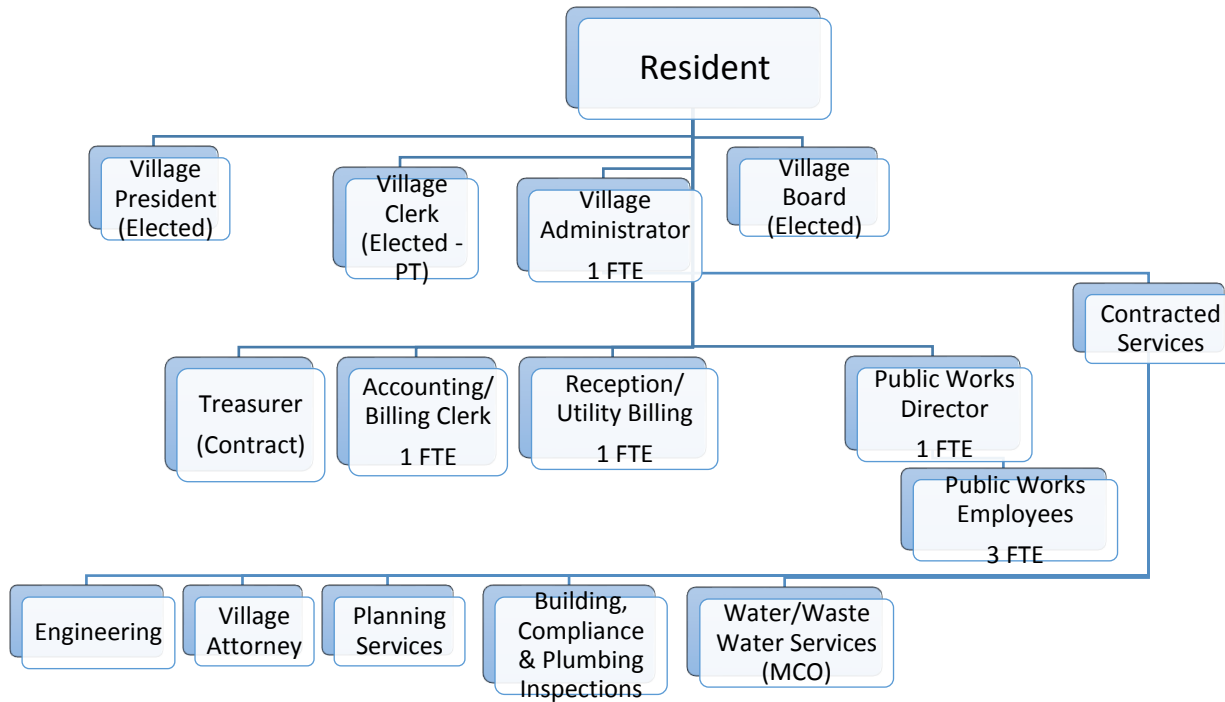
Nate Sroka

Ed Wethington

Keith Richard

George Waddell

Organizational Chart



The Organizational Chart was formally adopted on April 4, 2015.

The Budget Process

The fiscal year for the Village begins May 1st and ends April 30th. 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.

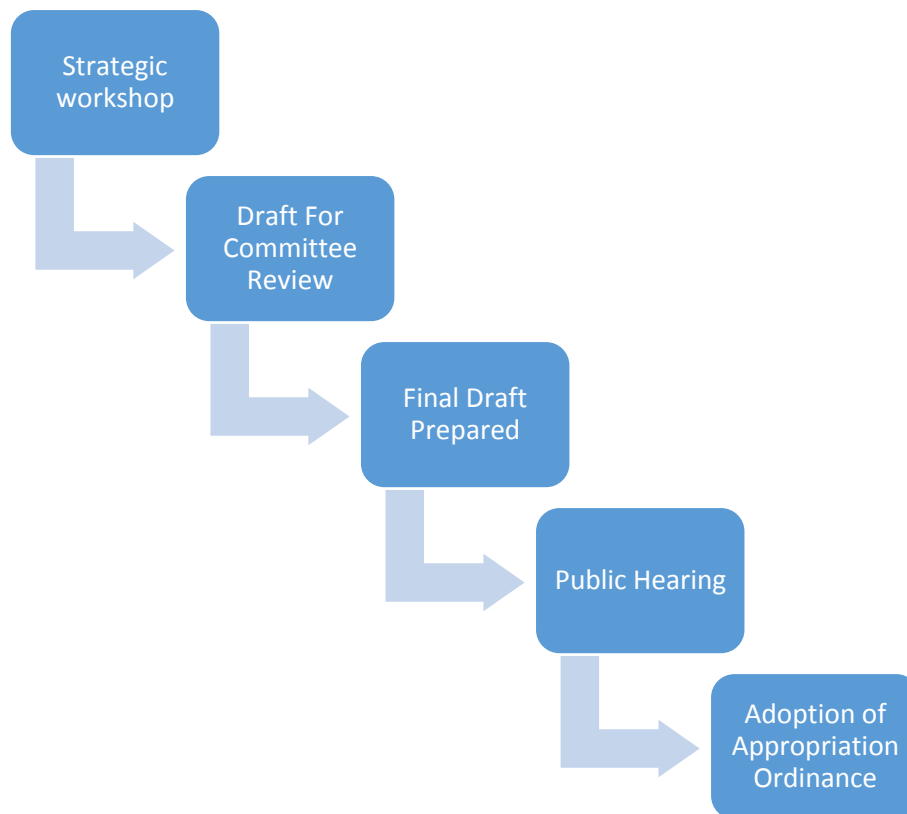
Municipalities over 2,000 in population are required to hold a public hearing prior to the adoption of the appropriation ordinance, make the latest version available for public inspection (10) days prior to adoption, and give (10) days notice of the hearing and availability of the draft ordinance.

With an overall general renewed public interest, there is an expectation of heightened accountability in government.

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.

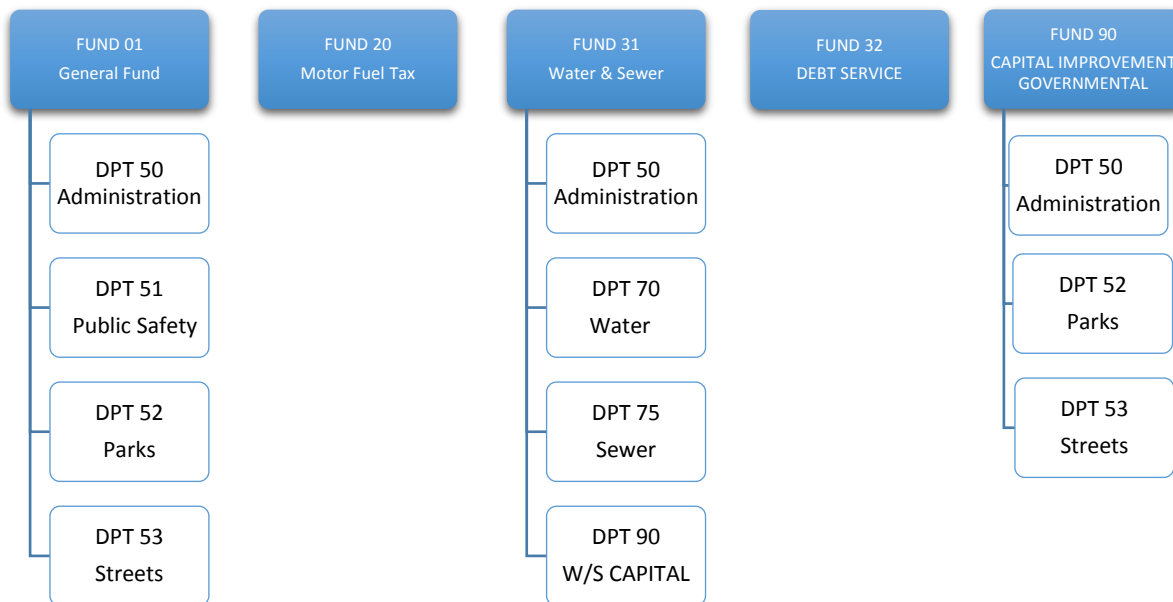
Budget Process At-A-Glance



DESCRIPTION OF FUND STRUCTURE

The Village has adopted an accounting measurement by fund. Each fund has an established revenue source to fund their expenses. Official transfers are required to transfer between each fund.

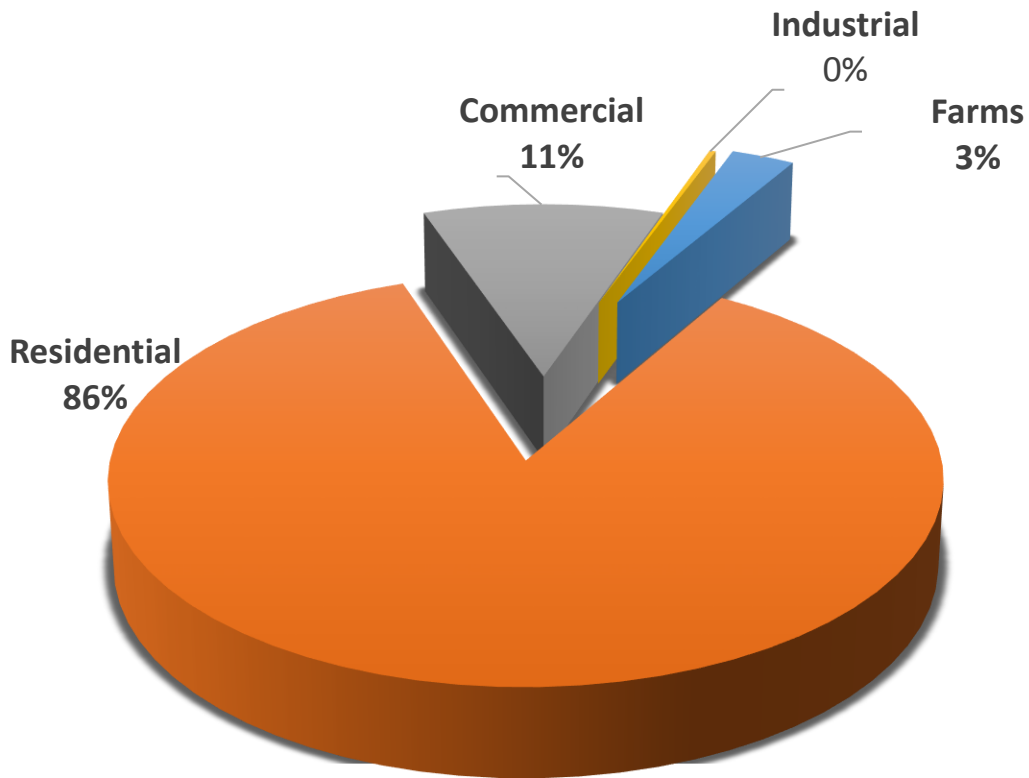
Management Discussion & Analysis of FY2017 is available at www.villageofpoplargrove.com/audit



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.



Overall Glance at Property by Type



The Village continues to maintain an 86% rate of residential property type. This can pose many challenges to future revenue streams. The Village is considering several options for small scale developments in commercial and retail areas along Route 76. Additionally a light industrial park in the north corridor along East Park Street.

Other non-traditional planning to support smart development allows the Village to compete in the area. A senior housing development was approved on Menge Lane with a Homestate Bank which is marketing this shovel ready project.

Economic Development



Enterprise Zone

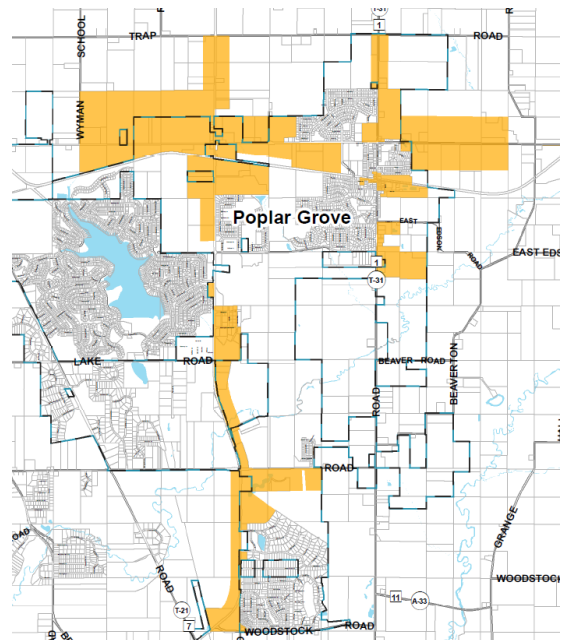
Established in 1979, Growth Dimensions provides a progressive and cooperative environment which improves the quality of life by fostering economic opportunity and personal growth. With economic development partners throughout Belvidere-Boone County, Growth Dimensions is advancing a coordinated economic development strategy to create jobs, promote community assets and stimulate capital investment through business retention and attraction efforts

Source: www.growthdimensions.org

In 2016 the Village approved amending the Enterprise Zone with the State of Illinois to encompass the areas indicated below.

Benefits of Growth Dimensions

- The Village partners with Growth Dimensions as a member of the Executive Board.
- Growth Dimensions is providing professional business leadership, workforce resources, site selection, and other business incentive assistance.
- Providing the administration of the Enterprise Zone for Village development
- Professional assistance and networking to retain and attract new business
- Being seated on the Executive Board provides added visibility for the Village and a stronger working relationship
- We are able to provide professional handouts for commercial builders or interested builders on the benefits of the Enterprise Zone



Enterprise Zone for Village of Poplar Grove

Poplar Grove Airport

*More than an Airport...
We're an Aviation Neighborhood!*
(815) 544-3471 FAX (815) 544-8900

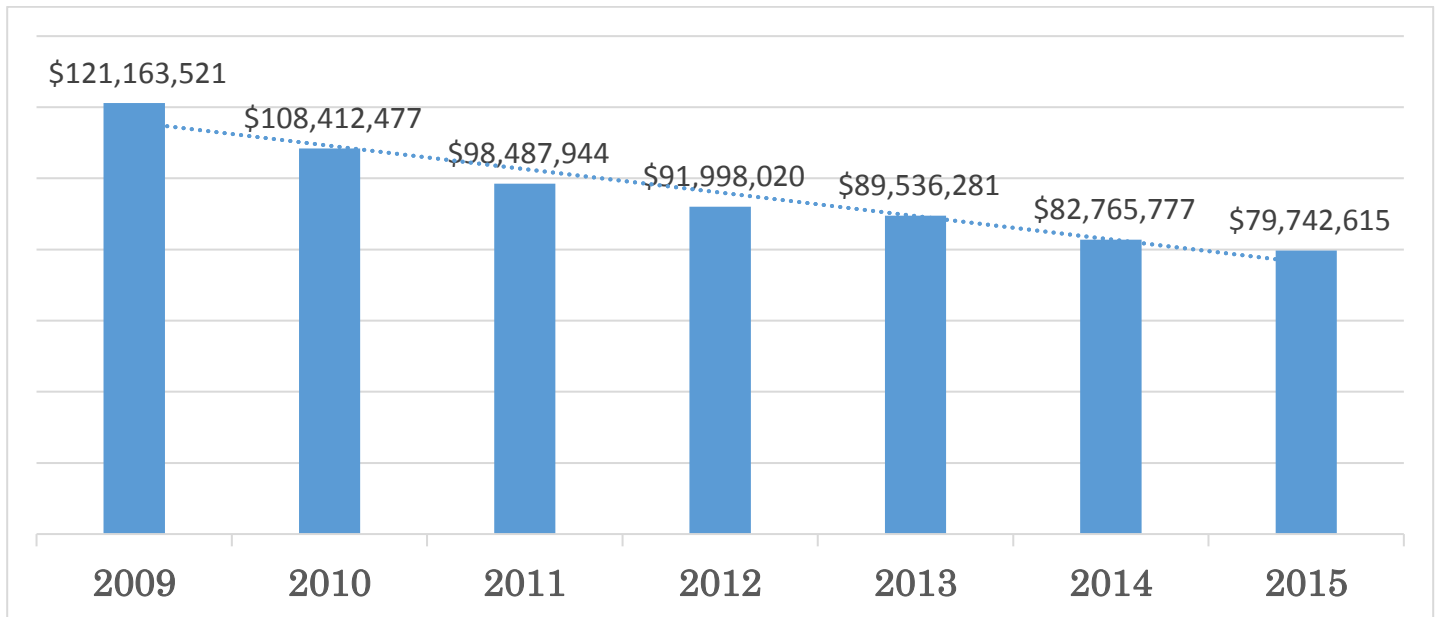


Poplar Grove Airport is more than just an airport, it's an aviation oriented community. Through conscious effort and design, Poplar Grove Airport has developed as a friendly, fun, neighborhood airport.

Bel Air Estates is a residential, fly-in community located on 180 acres adjacent to our primary runway. Of the 140 home sites available, 100 have access to the airport via segregated taxiways. This airport community began in 1994, and was sold out in 4 years. In addition to the single-family homes, Bel Air Estates has constructed 2- & 3-bedroom condominiums located adjacent to a 7-acre lake on the airport. Though the condominiums do not have taxiway access, nearby hangar space will be made available to those who purchase a condominium. The addition of the residential community has strengthened the family atmosphere of the airport and allowed many aviation enthusiasts to truly call the airport "home".



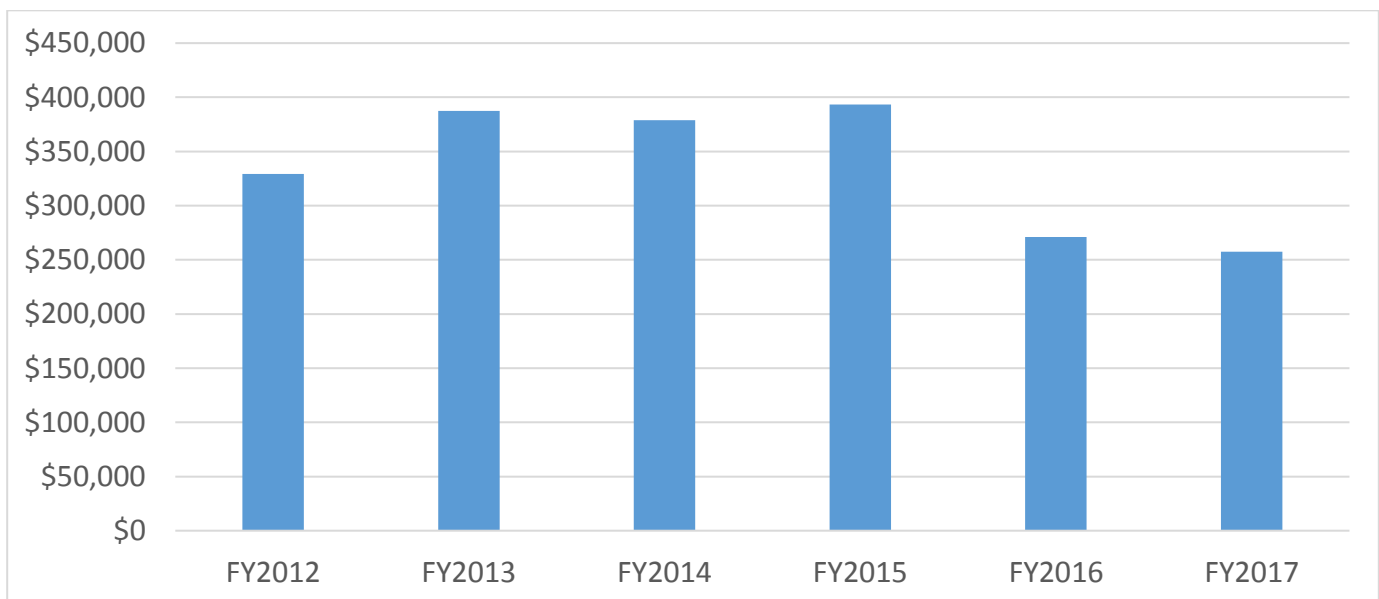
Total Assessed Valuation



The Village continues to see a decline in the Equalized Assessed Valuations (EAV). There continues to be a sluggish real estate market for new home development. The Village has an abundance of available lots for development which sit idle from 2009.

There continues to be concerns attracting new residents with the State of Illinois budget deficit and lack of budget for several years. New economic development initiatives and cooperative planning will be an important tool for tackling the decline of valuations.

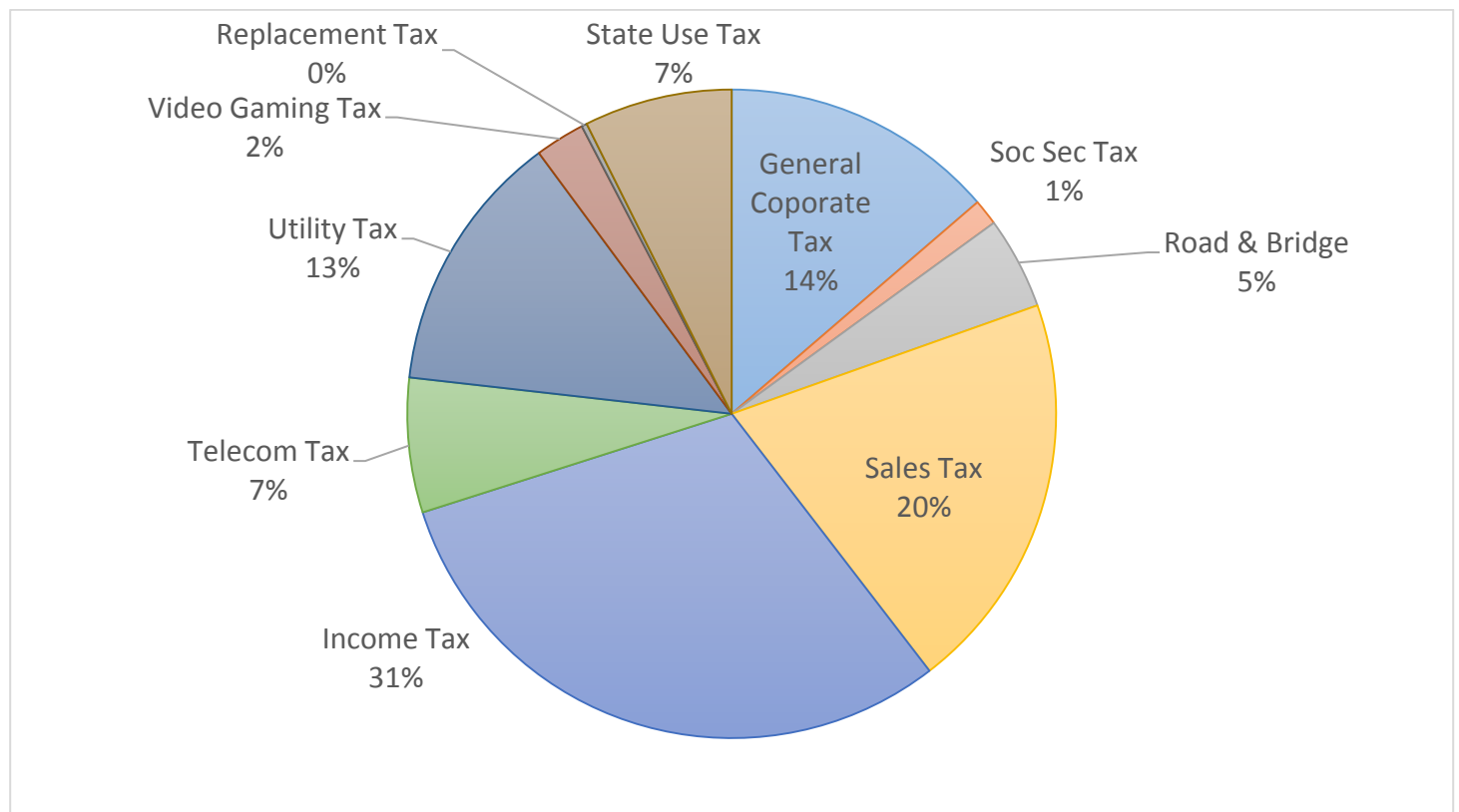
Historical Sales Tax Revenue



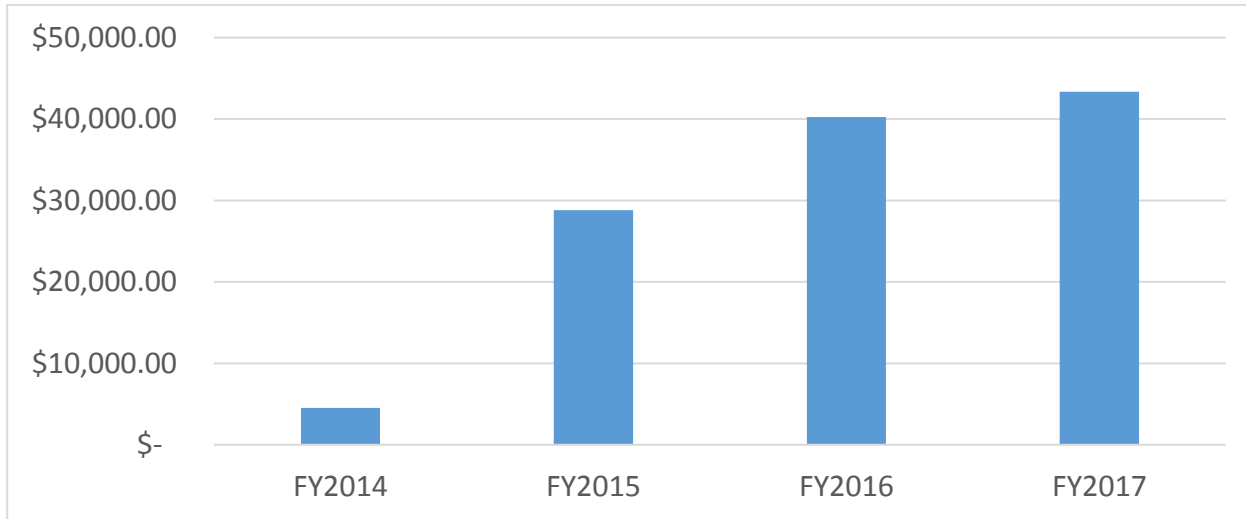
Sales tax revenue is generated by a tax imposed on a seller's receipt from sales of tangible personal property for use or consumption. Village of Poplar Grove general sales tax rate is 7.75%. As a trend the Village share of sales tax is seeing a decline.

Tax Revenue Highlights

- The Village has been able to maintain revenue streams even during the State Budget Impasse, due to diversification of various types of revenues.
- The Village will only receive 14% of Tax Revenue from the General Corporate Tax Levy. A majority of the taxes funding Village operations are the Sales Tax and Income Tax. Combined tax extensions received only represent \$257,910.
- In 2014 the Village instituted a Video Gaming Tax which is now raising over \$35,000 annually.
- The Utility Tax and Telecom Tax were set to sunset in 2015. Those have been extended for five (5) years. This is a significant source of income for the Village operations.
- Income Tax continues to provide over 30% of the tax revenue.

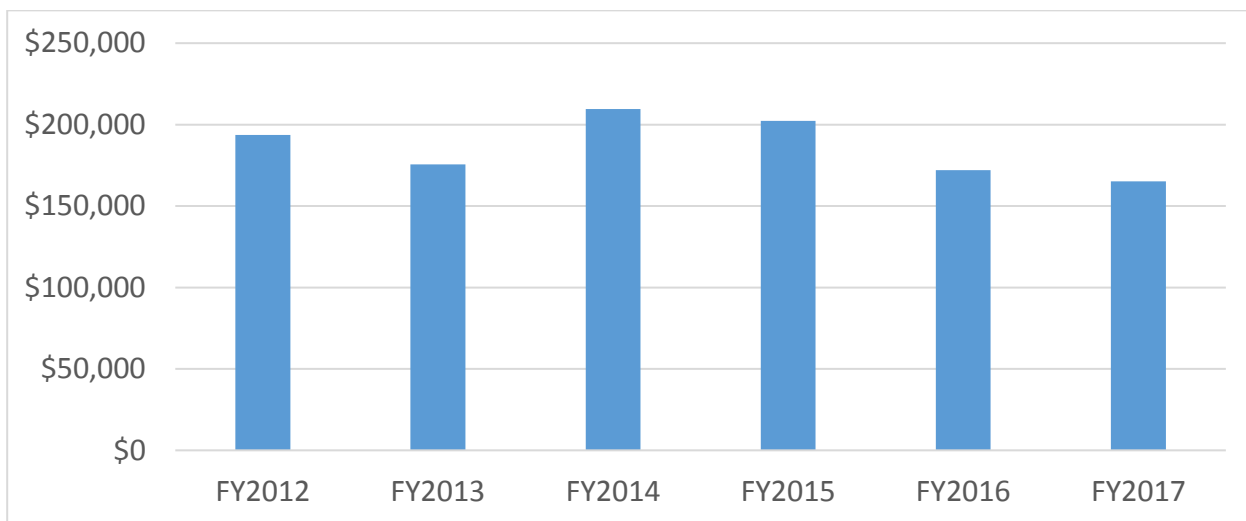


Video Gaming Tax Revenue



In August of 2013 the Village of Poplar Grove approved an Ordinance to allow for Video Gaming Terminals. It was approved with the stipulation that revenue would offset park improvements for the Village. Since 2014 the Village has exceeded projections for video gaming revenue. In 2017 the Village has raised over \$40,000.

Municipal Utility Tax Revenue



In 2010, the Village of Poplar Grove imposed a tax on utilities for Electric and Natural Gas. Nicor and ComEd prepare and send statements to the Village. Telecommunications tax is also imposed for the Village which is at the maximum tax of 6%.

Municipal Electrical Aggregation Program

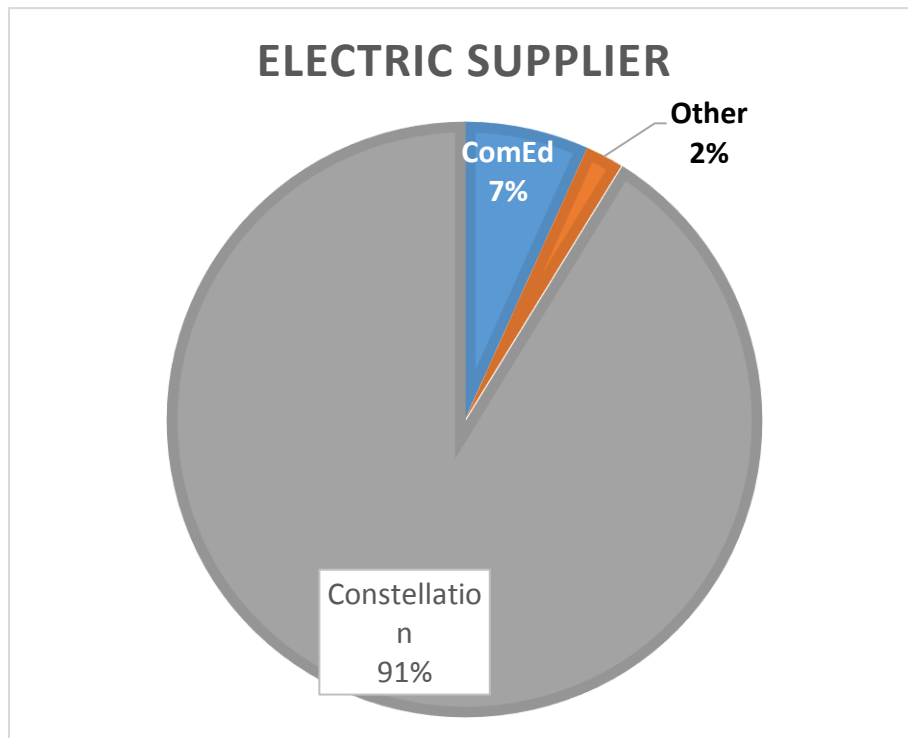
Illinois Law allows municipalities and counties to negotiate the purchase of electricity on behalf of residential and small business utility customers living within their borders. Local officials bring the community together for an improved group purchase power. The community will then benefit from a more competitively priced electrical rate.

The Village of Poplar Grove has participated in an electrical aggregation program since 2012. The Village negotiates electrical rates with vendors to attempt to provide residents with the lowest cost option for electricity. In 2015, the Village negotiated a (3) year contract with Constellation Energy which will begin in March of 2016. Residents can opt-in or out at any time without penalty.

Residents were provided a locked in rate of \$.06778/Kwh through March of 2019.

For more information you can log on at:

www.constellation.com/il-poplargo



Fund Balance

The Village reports in the annual audit fund balances that are restricted, assigned, or unassigned. Assigned balances are expenditures approved by the Board through the normal budget process. Restricted fund balance are segregated specifically for those purposes. Unassigned have not been committed for purpose other than maintaining a fund balance.

The Village adopted a fund balance policy in 2015 which represents no less than (3) months no more than (9) months of operating costs.

FY2016 Audit

	General	Special Revenue Motor Fuel Tax	Debt Service	Capital Projects Capital Replacement	Totals
Fund Balances					
Nonspendable					
Prepays	\$ 47,355	-	-	-	47,355
Restricted					
Streets	-	268,841	-	-	268,841
Debt Service	-	-	27,304	-	27,304
	-	268,841	27,304	-	296,145
Assigned					
Capital Projects	-	-	-	118,390	118,390
Unassigned	1,878,628	-	-	-	1,878,628
Total Fund Balances	<u>1,925,983</u>	<u>268,841</u>	<u>27,304</u>	<u>118,390</u>	<u>2,340,518</u>

Financial Policies

The Village of Poplar Grove adopted an official policy format and tackled some important policy decisions in 2015 and 2016. Below is a listing of the new policies adopted.

Stale Dated Check Policy

This policy establishes an official process for dealing and recording with stale dated checks.

Capital Asset Policy

This policy safeguards the Village investment in property, which is our most abundant resource, and assure compliance with GASB34. To be considered for general capitalization threshold of \$5,000 and a useful life of at least one year.


Fund Balance Policy

This policy is established to provide financial stability, cash flow for operations, and the assurance the Government will be able to respond to emergencies with fiscal strength. Unrestricted fund balance should represent no less than three months and no more than nine months operating expenditures.

Investment Policy

The purposed of this policy is to establish guidelines for investment of village funds in a manner which will maximize return, minimize risk, meet daily cash flow needs of the Village and conform to all applicable federal, state, and or local statues governing the investment of public funds.

Sample of policy format

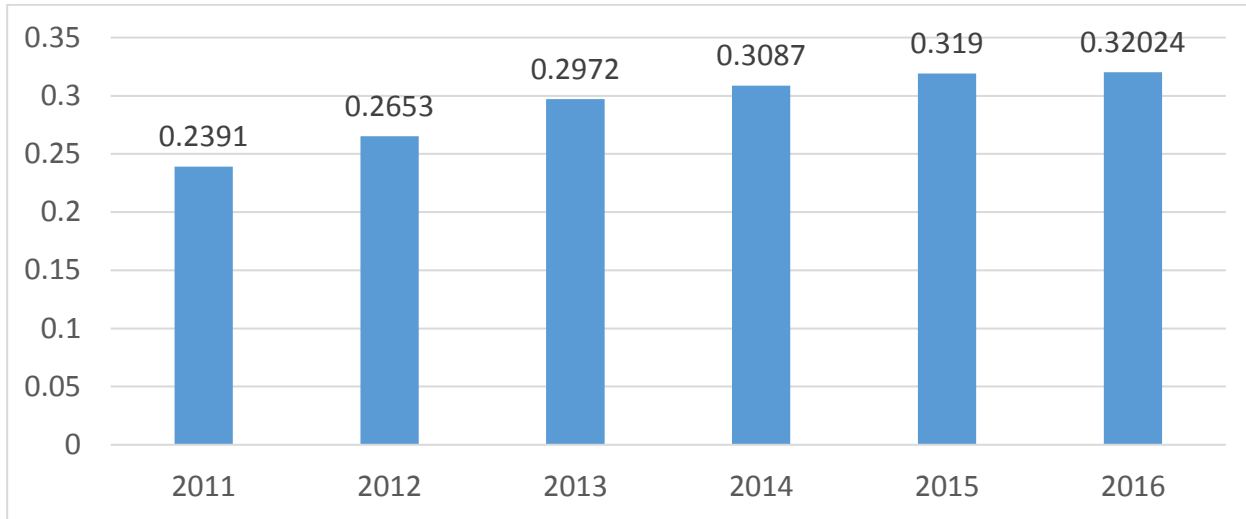


VILLAGE OF POPLAR GROVE
Capital Asset Policy

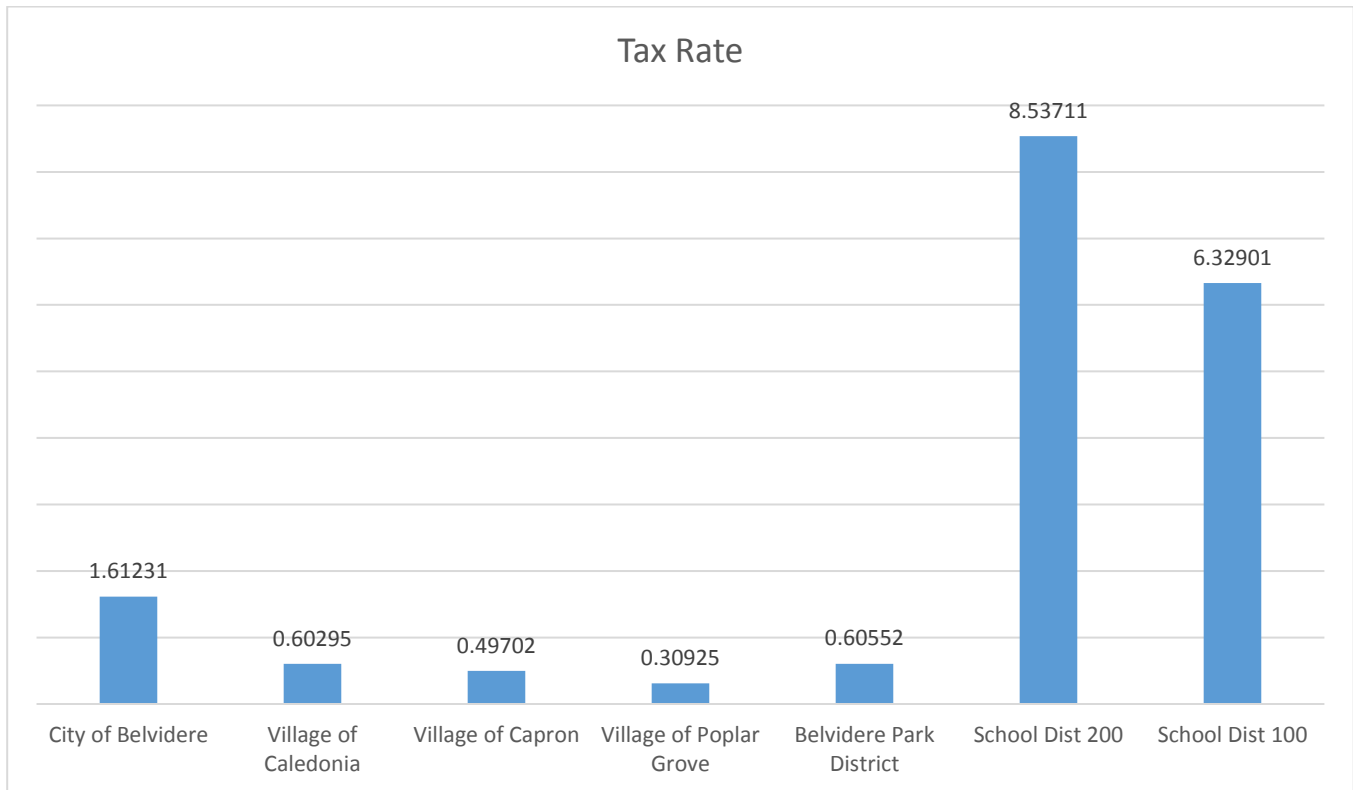
ISSUE DATE:	LAST REVISION:	TOTAL PAGES:
9/15/15	9/1/15	6
APPROVED DATE:		
Village Board 9/14/15		

PURPOSE
The purpose of this capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The Village of Poplar Grove capital asset policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

Total Tax Rate per \$1,000 Valuation



Tax Rate Comparison



GENERAL ADMINISTRATION

DEPT 50

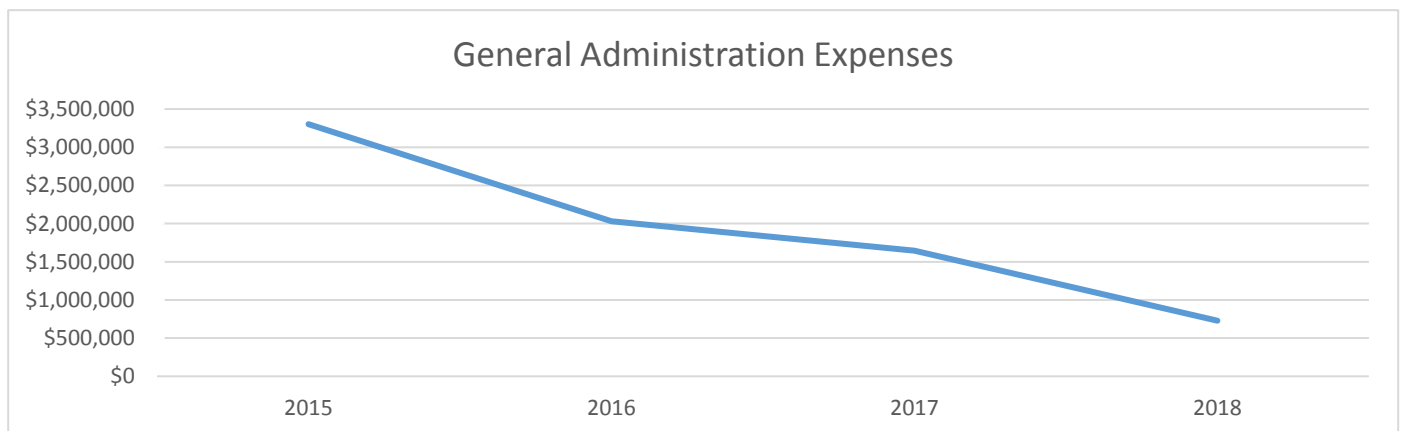
The General Administration Fund covers most all expenses that are not related to water, sewer, or public works.

In 2016, the Village was extremely busy tackling overdue challenges.

- A new software conversion to replace all the General Ledger, Cash Receipting, Utility Billing, and Payroll.
- Overall heightened presence in Social Media outlets (Facebook & Twitter)
- Establishing a position on Growth Dimensions Executive Board
- Purchase of new parkland & drainage ways which were privately held
- Obtaining a Grant from ComEd Green Region to build a Veteran’s Memorial Park shelter
- Documented new policies and procedures created
- Created new job descriptions & approved a new employee handbook
- New telephone systems & IT services IGA with Boone County
- Established a new chart of accounts to better record and document expenditures
- Began processing monthly Water and Sewer Billing to establish more consistent and stable revenue streams

FY 2018 Goals

Short Term Goals	Long Term Goals
Records Retention Policy	Records Retention Review & destruction
Key Controls for all Village owned facilities	Digitize Records when applicable
Streamline license & permit processes	Update comprehensive strategic plan
Web Site update/transparency page development	Record & televise public meetings
Develop Communication Plan (Video Blog, Youtube)	



Note: Some of the General Administration decreases for 2018 reflect a movement of the Debt Service payments to the new Debt Service Fund 32.

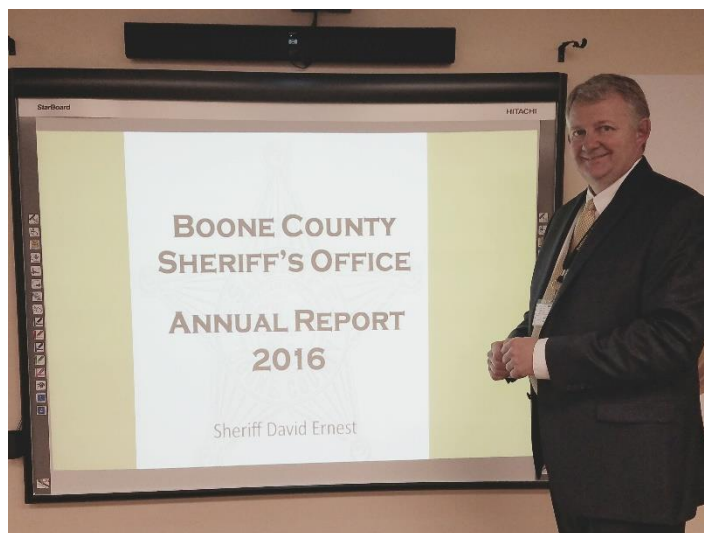
PUBLIC SAFETY

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

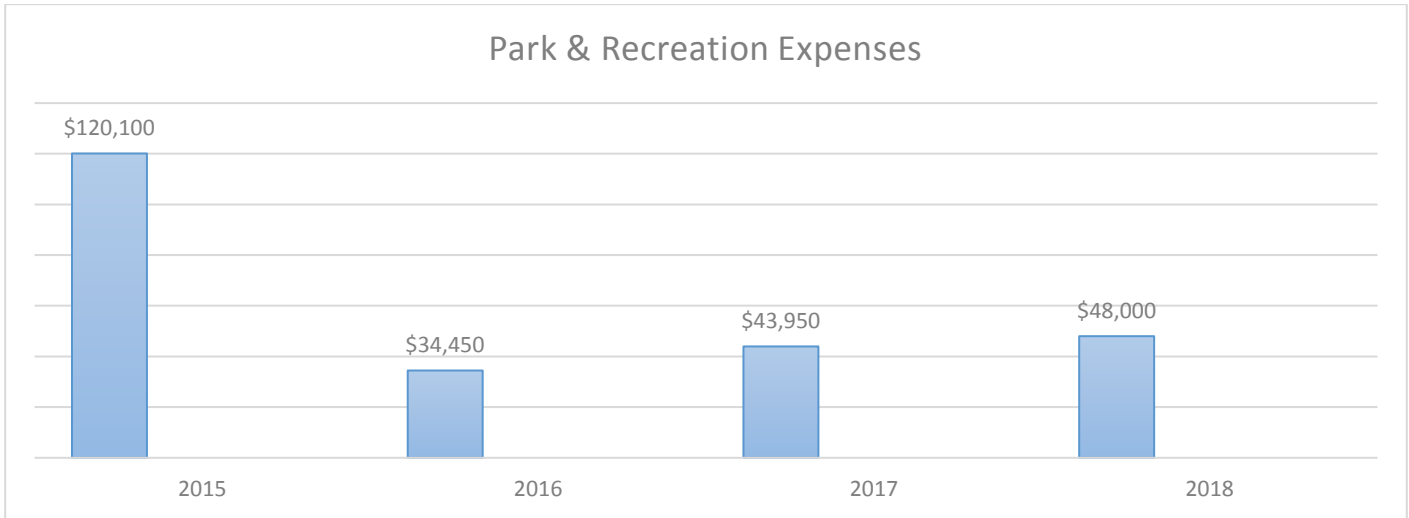
DEPT 52

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

Included in future planning are the following initiatives;

- An **Arboretum** donated by the “Knolls of Boone” Home Owners Association is further to be developed. Funds are donated to the Village for the perpetual development of this land. As funds are further available, development of a walking trail and gazebo can move forward.
- Village purchased **West Grove Subdivision parkland** along with playground equipment, and began the engineering study to establish a park in the West Grove Neighborhood.
- **Veteran’s Memorial Park** on State Street is home to a new open sided park shelter funded by ComEd Openlands grant. The next rehabilitation will be the veteran’s monument.
- **Dog Park planning** with Eagle Scout Candidate Ian Neibarger is underway as the Village reviews acquisition of land.
- Continued work with the Lions Club on the advancement of the **Lions Park** ball fields and playground equipment. In 2015 the Village purchased the pour and play for the new equipment donated by the Lions Club. In 2016 a new fence was installed. In addition, looking at **Sherman Oaks Park** playground equipment upgrade.
- Neighbor Night Fireworks Display, and an Annual Holiday Celebration. Further Welcome Sign purchased to label all entry points of the Village.
- Other future long term projects include: Land donated to the Village in 2014 described as Poplar Woods for possibly a hiking or outdoor recreational trail; A future expansion of the Long Prairie Trail (multi-use) moving south to interconnect neighborhoods; Football Field Planning behind Village Hall, Future promotions for additional Little Free Library donations surrounding the Village; Community Garden policies and promotions.





Improving the quality of life in Poplar Grove is important to us. Financial constraints obviously prevent us from handling all our comprehensive goals immediately, however planning through our (5) year capital improvement plan can establish a timeline. An inventory of assets and appropriate planning can provide guidance for future boards. A comprehensive plan update in FY18 will provide guidance to park and recreational enhancements.

Current Park Locations

- Lions Park
- Bel Air Park
- Sherman Oaks Park
- Veteran’s Memorial Park
- Poplar Woods
- West Grove Park
- Knolls of Boone Arboretum

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.

The Department continues to struggle with a balance of providing the highest level of service at the lowest possible cost. Maintenance is an important part of the overall health of this department, and documentation will be an asset in management. Selling old equipment provided us funds to invest in new department equipment needs.

The Village has started an internal documentation process of a pavement management system. Public Works will begin rating our roads to plan future improvements.

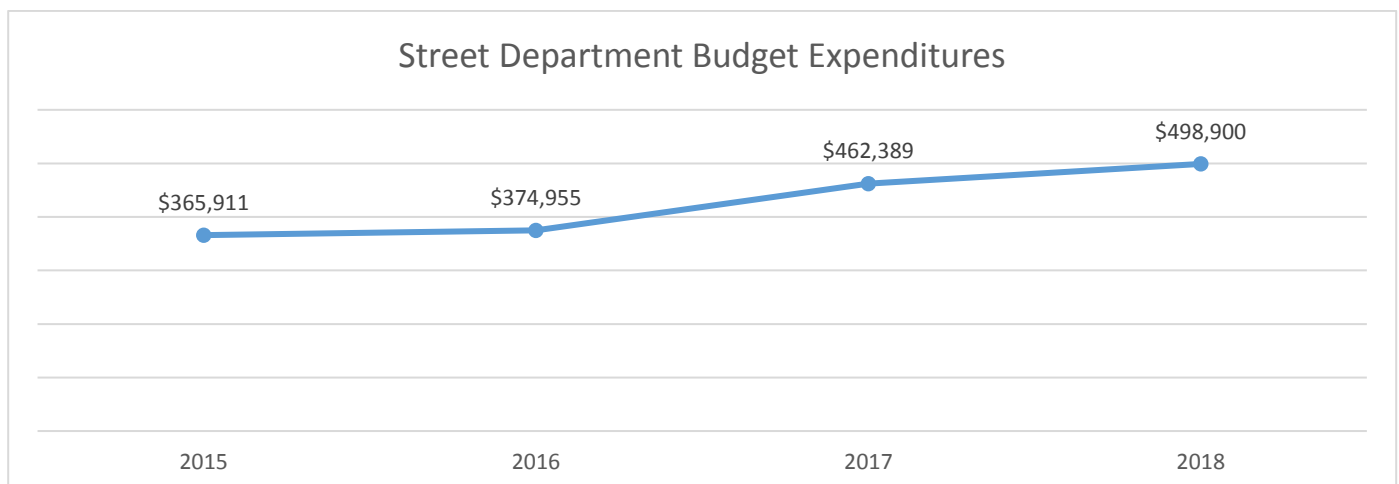
Continuing education is important for our employees. As our employees are required to work hand in hand with water and sewer contractors, it will be imperative we invest in their continued education to provide a seamless backup environment.

Taking control of the water system again will be an important advancement for the Village to become less dependent on contractors.

In FY18 we will continue to contribute to a sinking fund for a new Work Shop; purchase new equipment such as Tractor and Mower; and work with the County and Township on Oak Grove Road resurface project IGA.

2018 GOALS

Short Term Goals	Long Term Goals
173/76 Infrastructure development	Pavement Management Program
Street Sweeping Program	Sidewalk repair program
Road Repair; Crack Sealing/Annual Maint Program	PM Schedules/Maint Logs/Comprehensive Program
Communication mechanism for resident reporting	Build PW facility



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.

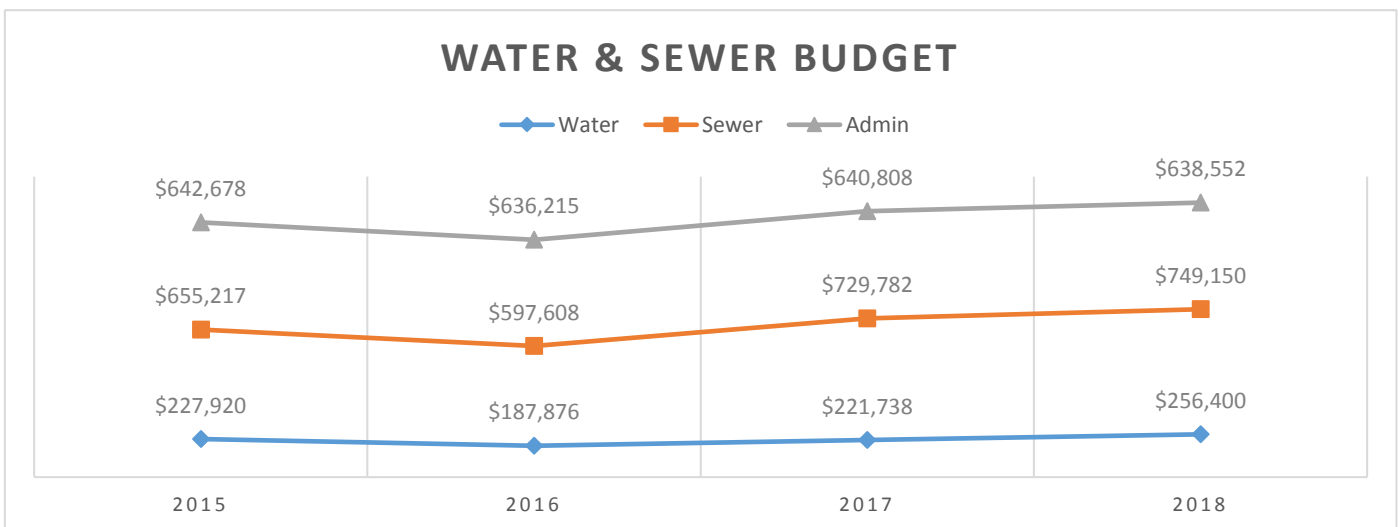
The Village agreed with a 2012 Bond series to a rate increase of 3% each year for the life of the bond to sustain itself. The rate increase allows for the operations, but it does not recoup the depreciation on the water and sewer system.

In 2014 the Village entered into a (5) year contract with MCO to provide testing and management of water/wastewater operations. They work closely with Public Works Department employees to provide a seamless operation.

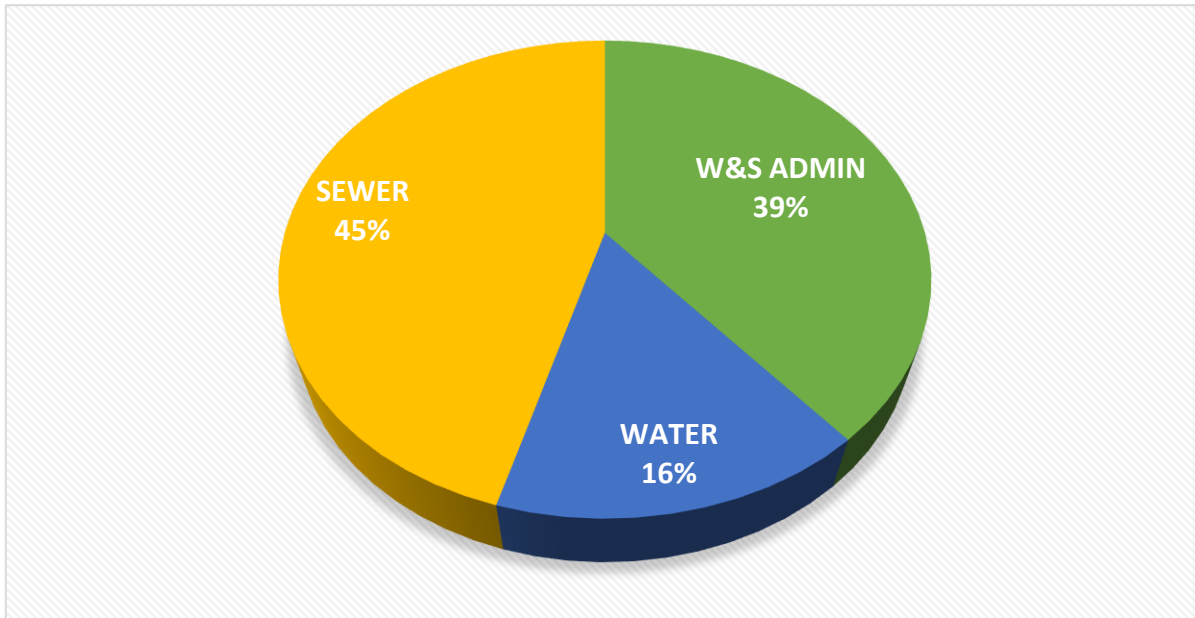
**Sewer operations continue to run operational deficit as maintenance is not supported by enough users.*

2018 GOALS

Short Term Goals	Long Term Goals
Review of Contractual Services	PM Schedules for Equipment
Hardline Internet Services to prevent outages	Inventory Review
Standard Operating Procedures	Overall facility review for utility services
SCADA for lift stations and wells	



Overall Expenditure Analysis of Water & Sewer Fund 31



FY-2018 Water & Sewer Highlights

- In FY2018 the Village began budgeting for depreciation. This will assist in future equipment replacement costs.
- The Village has seen over \$8,500 in savings from passing along credit card processing fees on Utility Billings.
- The Village has seen an increase in the utility costs for the facilities and may consider a full facility review to find areas for savings.
- Moving from bi-monthly to Monthly Utility Billing has provided a more stable revenue stream and the ability to prevent long term collection issues.
- In FY2018 the Water and Sewer budget shows an operating deficiency of \$151,752. These funds will be drawn as a one time transfer from the unreserved fund which exceeds our fund balance requirements.

Water & Sewer Rate Information

The Village has established rates by Ordinance until 2028. Each year represents a 3% increase in the base rate and consumption rate. These increases are established to assist in the day to day operations and increasing costs of operation. Rates are available on the Village Web Site as well.

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

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

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. This year 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 2016, the Village had outstanding principal debt of \$8,039,062.

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. This rating was updated in August of 2015.

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.

VILLAGE OF POPLAR GROVE
Boone County, IL

SCHEDULE OF ESTIMATED TOTAL DEBT SERVICE PAYABLE
(AFTER REFUNDING SERIES 2005B BONDS)

Security:	2005A Alt. Rev. Bonds (unrefunded portion) Water & Sewer B&I Fund		2012A Alt. Rev. Bonds Water & Sewer B&I Fund		2012B Alt. Rev. Bonds Water & Sewer B&I Fund		2015 Alt. Rev. Bonds Water & Sewer B&I Fund		Total Debt Service Water/Sewer Fund	2005B Alt. Rev. Bonds General Funds of Village		2015A Alt. Rev. Bonds General Funds of Village		Grand Total Debt Service
	Purpose:	Principal	Fiscal Debt Service	Principal	Fiscal Debt Service	Principal	Fiscal Debt Service	Principal		Fiscal Debt Service	Principal	Fiscal Debt Service	Principal	
NIC (%):	4.01		3.26		2.95		2.63			4.01		3.25		
Callable:	5/1/15 any date		5/1/18 any date		5/1/18 any date		5/1/22 any date			6/1/15 any date				
Year End April 30	Principal	Fiscal Debt Service	Principal	Fiscal Debt Service	Principal	Fiscal Debt Service	Principal	Fiscal Debt Service		Principal	Fiscal Debt Service	Principal	Fiscal Debt Service	
2015	205,000	320,759	10,000	15,870	110,000	160,563	0	0	630,958 *	140,000	224,526			855,484
2016			15,000	20,645	115,000	162,813	290,000	443,958	627,416	145,000	211,336	0	0	838,752
2017			15,000	20,308	120,000	164,650	325,000	446,650	631,608			150,000	223,531	855,139
2018			20,000	24,970	120,000	161,350	325,000	441,775	628,095			155,000	208,950	837,045
2019			20,000	24,520	125,000	162,750	330,000	440,275	627,545			165,000	213,913	841,458
2020			25,000	29,070	130,000	164,625	335,000	435,375	629,070			170,000	213,550	842,620
2021			25,000	28,145	135,000	166,375	345,000	435,325	629,845			175,000	213,025	842,870
2022			30,000	32,220	140,000	167,663	350,000	429,975	629,858			185,000	217,338	847,196
2023			30,000	31,110	145,000	168,813	360,000	429,475	629,398			190,000	216,325	845,723
2024					150,000	169,463	405,000	461,875	631,338			200,000	220,150	851,488
2025					150,000	164,963	420,000	462,700	627,663			205,000	218,650	846,313
2026					155,000	165,238	435,000	463,000	628,238			215,000	221,988	850,226
2027					160,000	165,200	365,000	377,775	542,975					542,975
	\$0	\$0	\$180,000	\$210,988	\$1,645,000	\$1,983,903	\$4,285,000	\$5,268,158	\$7,463,049	\$145,000	\$211,336	\$1,810,000	\$2,167,420	\$9,841,805

* Includes payments due in the amount of \$133,766 for FYE 2015 for the Series 2008, 2008A and bank notes

July 6, 2015



Rule G-17 of the Municipal Securities Rulemaking Board ("Rule G-17") requires that we (the "Underwriter") disclose certain information regarding the nature of our relationship with you (the "Issuer") as follows: (A) Rule G-17 requires the Underwriter to deal fairly at all times with both municipal issuers and investors; (B) The Underwriter's primary role is to purchase securities with a view to distribution in an arm's-length commercial transaction with the issuer, and the Underwriter has financial and other interests that differ from those of the issuer; (C) Unlike a municipal advisor, the Underwriter does not have a fiduciary duty to the issuer under the federal securities laws and the Underwriter is, therefore, not required by federal law to act in the best interests of the issuer without regard to the Underwriter's own financial or other interests; (D) The Underwriter has a duty to purchase securities from the issuer at a fair and reasonable price, but must balance that duty with the Underwriter's duty to sell municipal securities to investors at prices that are fair and reasonable; and (E) The Underwriter will review the official statement for the issuer's securities in accordance with, and as part of, the Underwriter's responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of the transaction.

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities				Business-Type Activities	
	Notes Payable		General Obligation Refunding/ARS Bonds		General Obligation Refunding/ARS Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 20,477	5,355	150,000	63,890	420,000	174,807
2018	21,409	4,423	165,000	50,655	460,000	167,352
2019	22,384	3,449	170,000	48,427	465,000	157,820
2020	23,403	2,431	170,000	43,327	475,000	145,808
2021	24,468	1,366	175,000	38,227	490,000	131,958
2022	11,921	268	185,000	32,977	505,000	117,352
2023	-	-	190,000	26,503	520,000	102,127
2024	-	-	195,000	21,563	535,000	85,367
2025	-	-	200,000	16,200	555,000	67,000
2026	-	-	205,000	8,200	570,000	47,950
2027	-	-	-	-	590,000	28,106
2028	-	-	-	-	525,000	8,987
Totals	124,062	17,292	1,805,000	349,969	6,110,000	1,234,634

Defeased Debt

On September 10, 2015, the Village issued \$1,805,000 par value General Obligation Refunding Alternate Revenue Source Bonds of 2015B to refund \$1,955,000 of the General Obligation Refunding Alternate Revenue Source Bonds of 2005B. The Village defeased bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Through this refunding, the Village reduced its total debt service by \$86,426 and obtained an economic gain of \$74,392.

Capital Improvement Fund 90

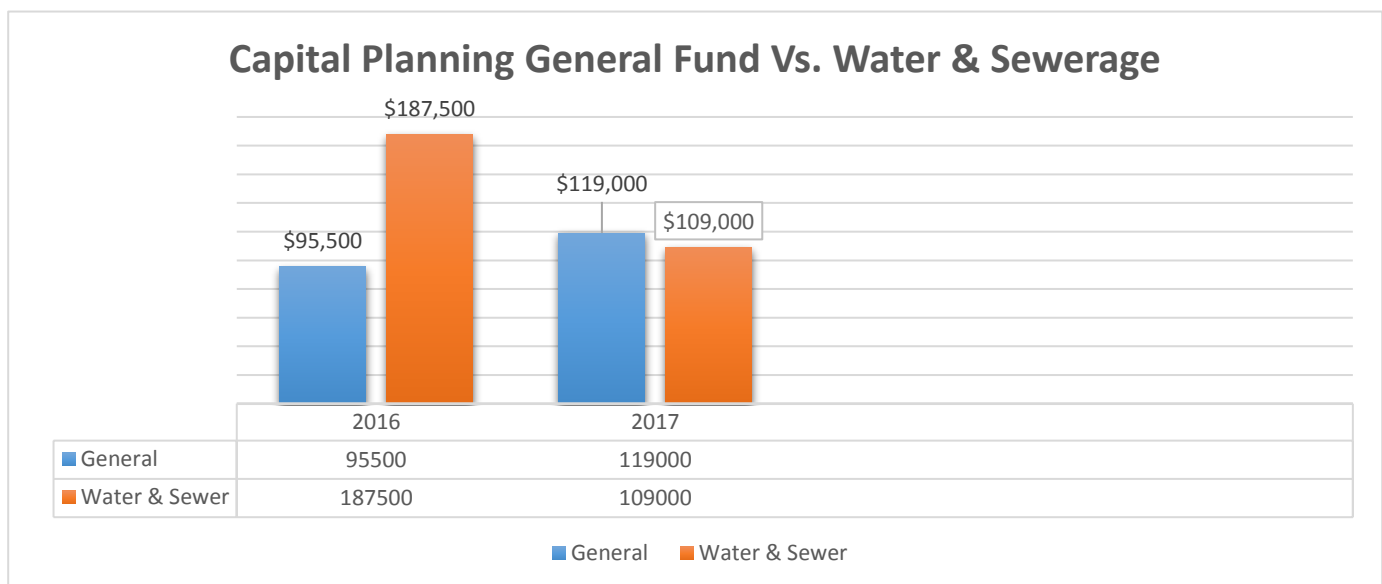
Last year the Village of Poplar Grove established a defined Fund (90) to handle the revenue and expense of a Capital Improvement Program. Water and Sewer Capital Outlay expenses remain in the enterprise Water and Sewer Fund 31 under a line item described Capital Outlay.

All planning for Capital Improvements are broken down by function in a (5) year program planning document.

The CIP funds are 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 following priority schedule is established for elected officials to make funding determinations:

Priority I	Imperative; Must Do – projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.
Priority II	Essential; Should Do- projects that address clearly demonstrated needs or objectives
Priority III	Important; Could Do – projects that benefit the community but may be delayed without detrimental effects to the basic services
Priority IV	Desirable; Another year – projects that are indicated in the (5) year plan but not budgeted for due to funding limitations



THIS PAGE IS INTENTIONALLY LEFT BLANK

Proposed FY2018 General Revenues

The following pages are line item budget revenues placed into categories. Each category or line item has been broken into brief descriptions.

General Revenues (01-00)

This category represents General Fund revenues.

3010 PROPERTY TAXES - Corporate

This line item is to record revenue from the Property Tax levy also called the Corporate levy.

3011 PROPERTY TAXES - Road and Bridge Tax

This line item is to record the revenue from Boone County distribution of the Road and Bridge Tax

3012 PROPERTY TAXES - Audit Property Tax

This line item is to record the revenue from Property Tax Levy for the Audit expense

3013 PROPERTY TAXES - Liability Insurance

This line item is to record the revenue from Liability Insurance Property Tax Levy

3014 PROPERTY TAXES – Social Security

This line item is to record revenue from the Social Security Tax Levy.

3100 State Income Tax

This line item records State of Illinois Income Tax distribution

3101 State Use Tax

Revenue for a sales tax the purchaser will pay for items used in Illinois.

3102 State Telecommunications Tax

This income is also known as Excise Tax. The Village is at the maximum 6%

3103 State Sales Tax

This line item records the State of Illinois sales tax distribution which in February of 2016 was averaging \$23,458 per month.

3104 State Video Gaming Tax

This line item reflects the Village portion of the gaming tax collected and distributed from the State of Illinois.

3105 Replacement Tax

Revenue collected by the State of Illinois to replace the personal property tax which was dissolved.

3200 Municipal Utility Tax- Electricity

This revenue item is from municipal utility providers.

3201 Municipal Utility Tax- Natural Gas

This revenue item is from municipal utility providers.

3300 Code Violation Fees

Fees received when violations produce revenue.

3301 Filing Fees

Fees received for permits obtained through the Planning and Zoning department.

3400 Building Permit

Revenue from building permit fees.

3401 Video Gaming License

License fees received from obtaining video gaming licenses issued by the Village.

3402 Garbage and Refuse Stickers

Fees associated with the purchase of Garbage and Refuse stickers.

3403 Other License Fees

License fees received from obtaining door to door sales, or other such permits from the Village.

3405 Truck Permits

Permit fees for overweight truck permits.

3406 Liquor License

License fees received from obtaining liquor licenses.

3408 Tobacco License Fees

License fees received from obtaining a tobacco sales license.

3500 Rent

Rents received from Village owned property

3501 Impact Fees

Fees received from development that qualify for Impact Fees.

3502 Recapture Fees

Fees received from development affected by a recapture fee agreement.

3700 Federal Grant Revenue

Revenue from Federal Grants received.

3701 State Grant Revenue

Revenue from State Grants received.

3702 Local Grant Revenue

Revenue from Local Grants received.

3800 Misc Revenue

Any other revenue that does not fit into any other specific line item

3801 Donations/Contributions

3802 Knolls HOA Arboretum

Donations received specifically earmarked for the Knolls HOA Arboretum improvements

3803 Park Donations

Donations made to the Village for park improvements

3900 Interest

Interest received

3901 County Property tax Interest

Interest received from Tax Collection process

Proposed FY2017 General Expenditures

The following are line item expenses broken down by department with brief explanations.

General Expenditures (01-50)

This category represents General Fund Expenditures in the Administration Dept.

4000 Salaries

All Salaries including elected and appointed officials that are allocated to the general fund.

4010 Salaries – Overtime

All overtime salaries that are allocated to the general fund.

4100 Social Security Employer Expense

The FICA payroll expense of social security 7.65% of employees

4101 Medicare Employer Expense

Payroll expenses for Medicare Tax

4102 Workers Compensation Insurance

Expenses related to the cost of Workers compensation

4103 Unemployment Compensation

Expenses related to unemployment for the State of Illinois

4104 IMRF Employer

Expenses related to the Employer cost for IMRF

4105 Life Insurance

Expenses related to employee life insurance

4106 Health Insurance

Expenses related to Health Insurance coverage.

4200 General Insurance

Expenses related to the General Liability insurance for the entire Village

4201 Contracted Labor Other

4202 Telephone

All telephone expenses

4203 Web Site Maintenance

Expenses related to the web site domain, email addresses, and service agreement

4204 Utilities

Utility Expenses

4205 Travel Expense

General Fund Employee Travel Expenses

4206 Security System

Expenses related to the ADT security System

4207 Training

Expenses related to general employee training

4208 Postage
General Fund postage

4209 Publication Cost
Costs associated with legal publications and notices

4211 Auditing Services
Fees associated with the Village Audit

4212 Engineering Services
Expenses related to contracted engineering services

4213 Legal
Expenses related to legal services

4214 Office System Support
Expenses related to software support, postage machine, fire alarm, and copy machine at Village Hall

4215 Contract Inspection Servc
Expenses related to Building Inspection services

4216 Contract Code Enforcement
Expenses related to Code Enforcement contract

4217 Professional Dues
Dues and association fees

4218 Codification
Expenses related to the municipal code and supplement process

4219 Custodial Services
Expenses relating to custodial services at Village Hall

4220 Rental Property Repairs
Expenses relating to repairs of the Village rental property

4221 Village Clerk Administration
Expenses related to the Village Clerk office, training, materials, and supplies

4222 Refuse and Recycling Expenses
Expenses related to the purchase of stickers for yard waste or bulk refuse

4237 Planning Services
Expenses related to planning and zoning services.

4270 Bond Agent Fees
Expenses related to bond agent fees.

4300 Office Supplies
Expenses related to office supplies or materials

4301 Maintenance Supplies
Expenses related to maintaining Village Hall.

4302 Operating Supplies
Expenses related to material requirements for Village Hall O & M

4400 Capital Outlay - Village Hall Equipment
Expenses related to maintaining heating, air, and repairs associated

4500 Miscellaneous Expense
Miscellaneous expenses not covered on other line items.

4501 Contingency
This expense category is for any contingency items that may arise.

4660 Escrow Disbursements

4740 Payment to Escrow Agent

4970 Land Purchase
This expense line item represents payments made for the Simerl Land Financing

Public Safety (01-51)

This category represents any expense for public safety.

4223 Public Safety Contractual Services
Expenses related to any additional contracted services with Boone County Sheriff

Parks and Recreation (01-52)

This category represents all line items related to Parks and Recreation

4222 Refuse and Recycling Expenses
Expenses related to refuse pick up in Parks

4224 Community Events
Expenses related to community events such as Neighbor Night fireworks, Fair Booth, and Holiday Celebration

4225 Park Landscaping
Expenses associated with tree removal, trimming, mulching, mowing, and other such landscaping.

4303 Gasoline and Oil
Expense for gasoline and oil as used in the parks department

4304 Park Maintenance Supplies
Expenses such as weed killer, grass seed, fertilizer, dirt, and supplies for the mowing equipment

4402 Capital Outlay – Park and Buildings Equipment

4403 Capital Outlay – Park Maintenance Equipment

4404 Arboretum Improvements
Expenses associated with the Arboretum with the Knolls HOA.

4405 Playground Construction
Expenses planned for any park playground construction

4406 Park Improvements
Expenses associated with park improvements

Streets Department (01-53)

This category represents expenses broken down by line item in the Street Department

4000 Salaries

Expenses related to the % of salaries charged to the Street Department

4010 Overtime

Overtime expenses related to the Street Department

4080 Streets Uniform Allowance

Expenses related to uniforms and boot reimbursements for the Street Department

4100 Social Security Employer Expense

Expenses related to the payroll social security related to the Street Department

4101 Medicare Employer Expense

Expenses related to Medicare tax for payroll

4102 Workers Comp Insurance

Expenses associated with workers compensation insurance fees

4103 Unemployment Compensation

Expenses associated with employer unemployment compensation tax

4104 IMRF Employer

Employer portion of the IMRF expenses

4105 Life Insurance

Expenses related to employee life insurance

4106 Health Insurance

Expenses related to the invoicing of employee Health Insurance

4205 Travel Reimbursements

Travel expenses for public works employees

4207 Training

Expenses related to training courses or certifications

4226 Maintenance Vehicles

Expenses related to the maintenance of public works vehicles

4227 Maintenance Equipment

Expenses related to the equipment in the public works department

4228 Maintenance Streets

Expenses related to the maintenance of streets in the Village

4229 Maintenance Plows

Expenses related to the maintenance of plows/plow trucks.

4230 Street Lighting Services

Expenses related to the utility or lease costs for street lighting.

4231 Shop Building Heat

Expenses related to utility services for heating the PW shop on Edson Road.

4232 Engineering

Expenses related to the engineering of streets and public works projects

4233 Contracted Snow Plowing

Expenses related to the snow plowing services contract

4301 Street Maintenance Supplies

Expenses related to any maintenance supplies; street signs, cold patch, stone etc.

4302 Street Operating Supplies

Expenses related to general operating supplies and bulk salt purchases

4303 Gasoline and Oil

Expenses related to the general gasoline and oil usage for the public works department

4304 Salt Purchases

Expenses related to salt contract purchases

4309 Julie Locates

Expenses related to Julie locating services

4407 Capital Outlay Street Vehicles and Equipment

Expenses related to the purchase of vehicles or equipment

4408 Capital Outlay Storm Sewer Construction

Expenses related to the construction or repair of storm sewer

4409 Capital Outlay Road Construction

Expenses related to the construction, resurfacing, or patching of roads which do not qualify for the CIP program.

4410 Capital Outlay Street Lighting

Expenses related to the purchase of street lighting

4500 Street Misc Expense

Other expense items not already categorized

Water & Sewer Fund (31) Revenue (31-00)

This category represents any expense for the water and wastewater operations.

3600 Water and Sewer Sales

Revenue from the base and consumption cost of the water and sewer billings

3601 Penalties

Revenue for penalties assessed on the water and sewer accounts

3602 Water and Sewer Connection Fees

Revenue from Connection Fees (Tap On Fees) received

3603 Bulk Water Sales

Revenue from Bulk Water Sales

3604 Meter & MXU Sales

Revenue from the sale of meters and mxu devices

3605 Turn On/Off Fees

Revenue from the turn on and off fees charged by customer request.

3800 Misc Income

Any other miscellaneous revenue
3900 Interest Income
Revenue from interest received for deposits held at financial institutions

Water and Sewer Administration Expense (31-50)

4235 Bond Agent Fees
Fees associated with Bonding Agent

4300 Office Supplies

4500 W&S Administration Misc
Miscellaneous expenses associated with water and sewer

4502 Credit Card Collection Fees
Fees associated with the processing of credit cards for water and sewer billings

4503 Bad Debt Expense
Allowances for Bad Debt

4794 Depreciation Expense

4801 Debt Payment Principal
Principal Debt Payments for Water and Sewer Issues

4802 Bond Principal – Series 2012A

4803 Bond Principal – Series 2012B

4804 Bond Principal – Series 2015

4812 Amortization Expense

4813 Interest – Series 2012A

4814 Interest – Series 2012B

4815 Interest – Series 2015

Water Expense (31-70)

4000 Salaries
Salary expenses allocated for the Water Department

4010 Overtime
Overtime expenses allocated for the Water Department

4100 Social Security Expense
Payroll expenses related to social security taxes

4101 Medicare Expense
Payroll expenses related to Medicare taxes

4102 Workers Comp Expense
Payroll expenses related to workers compensation

4103 Unemployment Compensation

Payroll expenses related to unemployment compensation

4104 IMRF Employer

Payroll expenses related to IMRF

4105 Life Insurance

Expenses related to life insurance

4106 Health Insurance

Expenses related to employee health insurance

4204 Utilities

Expenses related to the utilities for the electric and gas usage for the water department.

4205 Travel Reimbursements

4207 Training

Expenses related to employee training

4208 Postage

Postage expenses

4210 Printing

Expenses related to printing costs

4214 Office Systems Support

Sensus systems software support

4300 Office Supplies

4301 Maintenance/Operations

Expenses related to the maintenance and operation of the water department such as testing, electrical, and outside water contractors.

4302 Operating Supplies

Expenses related to purchasing of supplies for the water department

4305 Utility System Chemicals

4306 Meter and MXU Purchases

Expenses related to the purchase of water meters and mxu devices.

4310 IEPA Testing

4410 Equipment

4500 Miscellaneous

Any other expenses not otherwise item

4930 Capital Outlay

Capital expenses not qualifying for the CIP program.

Sewer Expense (31-75)

4000 Salaries

Salary expenses allocated for the Sewer Department

4010 Overtime
Overtime expenses allocated for the Sewer Department

4100 Social Security
Payroll expenses related to social security taxes

4101 Medicare Expense
Payroll expenses related to Medicare taxes

4102 Workers Compensation
Payroll expenses related to workers compensation

4103 Unemployment Compensation
Payroll expenses related to unemployment compensation

4104 IMRF Employer
Expenses related to IMRF

4105 Life Insurance
Expenses related to employee life insurance

4106 Health Insurance
Expenses related to employee health insurance

4201 Contract Labor
Expenses related to the contracting of labor for the sewer department

4204 Utilities
Expenses related to gas and electric services for the sewer department

4205 Travel
Expenses related to employee travel

4207 Training
Expenses related to employee training

4208 Postage
Expenses related to postage

4214 Office System Support

4232 Engineering
4236 Water and Sewer Contractual Labor
Expenses related the water and sewer contracted labor for MCO

4300 Office Supplies

4301 Maintenance Supplies
Expenses related to the general maintenance of the sewer department

4302 Operating Supplies
Expenses related to supplies required for operations of the sewer department

4303 Gasoline and Oil
Expenses related to fuel costs for the sewer department

4305 Utility System Chemicals

Utility System Chemicals for the sewer department

4307 NPDES Permit

4310 IEPA Testing

4411 Equipment

Expenses related to equipment purchases

4500 Miscellaneous

Any expenses not categorized in other line items.

4930 Capital Outlay

Expenses for capital purchases that do not meet the CIP program requirements

VILLAGE OF POPLAR GROVE

Consolidated Budget Summary by Fund

FY-2018

Fund Description	2017 BUDGET	FY18 PROPOSED	Percent Change
FUND (01) GENERAL FUND			
General Fund Revenues	\$ 1,637,500	\$ 1,617,290	-1%
DEPT 50 - Administration	\$ 1,643,870.00	\$ 728,235.00	-56%
DEPT 51 - Public Safety	\$ 7,500.00	\$ 7,500.00	0%
DEPT 52 - Parks & Recreation	\$ 43,950.00	\$ 48,000.00	9%
DEPT 53 - Street Department	\$ 462,389.85	\$ 498,900.00	8%
Total General Fund Expenditures	\$ 2,157,710	\$ 1,282,635.00	-41%
GF- CAPITAL IMPROVEMENT TRANSFER TO FUND 90		\$ 119,000.00	
GF DEBT SERVICE (Tax Abated) TRANSFER TO FUND 32		\$ 215,655.00	
Transfer to W & S Fund 31			
EXPENDITURES		\$ 1,617,290	
FUND (90) CAPITAL IMPROVEMENT GOVERNMENTAL			
CIP Governmental	\$ 95,500.00	\$ 119,000.00	25%
CIP Water 31-70-4930		\$ 17,500.00	
CIP Sewer 31-75-4930		\$ 100,000.00	
		\$ 236,500.00	
FUND (31) WATER & SEWER			
Water & Sewer Revenue	\$ 1,592,329.00	\$ 1,492,350.00	-6%
DEPT 50 W&S Administration	\$ 640,808.00	\$ 638,552.00	0%
DEPT 70 Water Department	\$ 221,738.98	\$ 256,400.00	16%
DEPT 75 Sewer Department	\$ 729,782.02	\$ 749,150.00	3%
ACCOUNT 4930 CIP WATER & SEWER FUND			
Total Water and Sewer Fund	\$ 1,592,329.00	\$ 1,644,102.00	3%
\$			
Transfer from General Fund	(142,179.00)	\$ (151,752.00)	
<i>FY2018 Planned Unreserved Fund Balance Trans.</i>			
FUND (20) MOTOR FUEL TAX FUND			
Motor Fuel Tax Revenue	\$ 118,000.00	\$ 120,250.00	2%
Motor Fuel Tax Planned Expenditures	\$ 270,000.00	\$ 120,000.00	
FUND (32) DEBT SERVICE FUND - (GF Debt)			
Debt Service *	\$ 808,679.38	\$ 215,655.00	-9%

**Moved W&S Debt Service to Fund 31 enterprise fund*

VILLAGE OF POPLAR GROVE

FY-2018 GENERAL LINE ITEM BUDGET

GENERAL FUND REVENUE

Account Number	2015 BUDGET		2016 BUDGET		FY2016 ACTUAL		2017 BUDGET		YTD ACTUAL 3/31/2017		FY 2018 PROPOSED		VARIANCE
	BUDGET	BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET			PROPOSED	VARIANCE	
01-00-3010	\$ 194,201.00	\$ 198,651.00	\$ 197,125.81	\$ 201,000.00	\$ 198,000.22	\$ 204,000.00	\$ 204,000.00	\$ 198,000.22	\$ 204,000.00	\$ 3,000.00	\$ -	\$ -	
01-00-3011	\$ 92,300.00	\$ 82,000.00	\$ 68,469.49	\$ 68,500.00	\$ 68,353.93	\$ 68,500.00	\$ 68,500.00	\$ 68,353.93	\$ 68,500.00	\$ -	\$ -	\$ -	
01-00-3012	\$ 17,000.00	\$ 15,300.00	\$ 15,191.29	\$ 15,000.00	\$ 14,787.52	\$ 14,400.00	\$ 14,400.00	\$ 14,787.52	\$ 14,400.00	\$ (600.00)	\$ (600.00)	\$ (600.00)	
01-00-3013	\$ 17,000.00	\$ 20,000.00	\$ 19,858.00	\$ 21,000.00	\$ 20,692.93	\$ 20,000.00	\$ 20,000.00	\$ 20,692.93	\$ 20,000.00	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)	
01-00-3014	\$ 16,830.00	\$ 18,000.00	\$ 17,873.03	\$ 20,000.00	\$ 19,708.79	\$ 19,300.00	\$ 19,300.00	\$ 19,708.79	\$ 19,300.00	\$ (700.00)	\$ (700.00)	\$ (700.00)	
01-00-3100	\$ 485,000.00	\$ 410,000.00	\$ 482,082.68	\$ 450,000.00	\$ 428,299.98	\$ 455,000.00	\$ 455,000.00	\$ 428,299.98	\$ 455,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
01-00-3101	\$ -	\$ -	\$ 56,798.17	\$ 108,000.00	\$ 113,531.35	\$ 110,000.00	\$ 110,000.00	\$ 113,531.35	\$ 110,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
01-00-3102	\$ 110,000.00	\$ 108,000.00	\$ 85,611.65	\$ 100,000.00	\$ 83,523.17	\$ 100,000.00	\$ 100,000.00	\$ 83,523.17	\$ 100,000.00	\$ -	\$ -	\$ -	
01-00-3103	\$ 380,000.00	\$ 392,000.00	\$ 271,123.73	\$ 317,000.00	\$ 257,409.25	\$ 298,000.00	\$ 298,000.00	\$ 257,409.25	\$ 298,000.00	\$ (19,000.00)	\$ (19,000.00)	\$ (19,000.00)	
01-00-3104	\$ 12,000.00	\$ 20,000.00	\$ 27,146.92	\$ 30,000.00	\$ 43,342.42	\$ 37,000.00	\$ 37,000.00	\$ 43,342.42	\$ 37,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	
01-00-3105	\$ 4,100.00	\$ 4,400.00	\$ 3,696.99	\$ 4,400.00	\$ 3,666.45	\$ 4,000.00	\$ 4,000.00	\$ 3,666.45	\$ 4,000.00	\$ (400.00)	\$ (400.00)	\$ (400.00)	
01-00-3200													
01-00-3201													
01-00-3300													
01-00-3301	\$ -	\$ -	\$ 1,588.20	\$ 750.00	\$ 1,350.00	\$ 1,500.00	\$ 1,500.00	\$ 1,350.00	\$ 1,500.00	\$ 100.00	\$ 100.00	\$ 100.00	
01-00-3400	\$ 35,000.00	\$ 35,000.00	\$ 64,399.50	\$ 50,000.00	\$ 44,141.94	\$ 50,000.00	\$ 50,000.00	\$ 44,141.94	\$ 50,000.00	\$ -	\$ -	\$ -	
01-00-3401	\$ -	\$ 1,500.00	\$ 7,507.56	\$ 5,000.00	\$ 825.00	\$ 1,000.00	\$ 1,000.00	\$ 825.00	\$ 1,000.00	\$ (4,000.00)	\$ (4,000.00)	\$ (4,000.00)	
01-00-3402	\$ -	\$ -	\$ 311.00	\$ 500.00	\$ 1,572.00	\$ 750.00	\$ 750.00	\$ 1,572.00	\$ 750.00	\$ 250.00	\$ 250.00	\$ 250.00	
01-00-3403	\$ -	\$ 500.00	\$ 790.00	\$ 600.00	\$ 715.00	\$ 650.00	\$ 650.00	\$ 715.00	\$ 650.00	\$ 50.00	\$ 50.00	\$ 50.00	
01-00-3406	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 100.00	\$ 2,000.00	\$ 2,000.00	\$ 100.00	\$ 2,000.00	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	
01-00-3408	\$ 12,000.00	\$ 14,500.00	\$ 11,750.00	\$ 11,700.00	\$ 16,970.00	\$ 11,700.00	\$ 11,700.00	\$ 16,970.00	\$ 11,700.00	\$ -	\$ -	\$ -	
01-00-3500	\$ 24,000.00	\$ 22,600.00	\$ 20,900.00	\$ 22,000.00	\$ 21,030.00	\$ 22,000.00	\$ 22,000.00	\$ 21,030.00	\$ 22,000.00	\$ 140.00	\$ 140.00	\$ 140.00	
01-00-3501													
01-00-3502													
01-00-3700													
01-00-3701													
01-00-3702	\$ 10,000.00				\$ 16,049.23	\$ -	\$ -	\$ 16,049.23	\$ -	\$ -	\$ -	\$ -	
01-00-3800	\$ 500.00	\$ 500.00	\$ 26,325.68	\$ 1,000.00	\$ 19,579.50	\$ 1,500.00	\$ 1,500.00	\$ 19,579.50	\$ 1,500.00	\$ 500.00	\$ 500.00	\$ 500.00	
01-00-3801					\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	
01-00-3802	\$ 1,000.00	\$ -	\$ 210.00	\$ -	\$ 70.00	\$ -	\$ -	\$ 70.00	\$ -	\$ -	\$ -	\$ -	
01-00-3803	\$ -	\$ -	\$ 247.00	\$ -	\$ 60.00	\$ -	\$ -	\$ 60.00	\$ -	\$ -	\$ -	\$ -	
01-00-3900	\$ 100.00	\$ -	\$ 76.01	\$ 50.00	\$ 1,243.15	\$ 750.00	\$ 750.00	\$ 1,243.15	\$ 750.00	\$ -	\$ -	\$ -	
01-00-3901	\$ 50.00	\$ -	\$ 9.36	\$ -	\$ 11.62	\$ -	\$ -	\$ 11.62	\$ -	\$ -	\$ -	\$ -	
01-00-5031						\$ 0	\$ 0				\$ 0	\$ 0	
TOTAL GENERAL FUND REVENUE	\$ 1,600,256.00	\$ 1,559,976.00	\$ 1,539,826.19	\$ 1,637,500.00	\$ 1,562,585.38	\$ 1,617,290.00	\$ 1,617,290.00	\$ 1,562,585.38	\$ 1,617,290.00	\$ -1,23%	\$ -	\$ -	

VILLAGE OF POPLAR GROVE

FY- 2018 GENERAL FUND (Fund 01) LINE ITEM BUDGET

DEPT 50 - Administration

Account Number	Expense Description	2015		2016		FY 2016		2017		YTD ACTUAL		FY18		BUDGET		
		BUDGET		BUDGET		ACTUAL		BUDGET		BUDGET		3/31/2017	PROPOSED		BUDGET	VARIANCE
01-50-4000	Salaries	\$ 186,293.00	\$	\$ 202,512.40	\$	\$ 172,163.44	\$	\$ 145,000.00	\$	\$ 115,243.04	\$	\$ 151,000.00	\$	\$ 151,000.00	\$	\$ 6,000
01-50-4010	Salaries - Overtime	\$ -	\$	\$ 500.00	\$	\$ -	\$	\$ 1,000.00	\$	\$ 726.80	\$	\$ 1,000.00	\$	\$ 1,000.00	\$	\$ -
01-50-4100	Social Security - Employer	\$ 11,550.00	\$	\$ 12,586.77	\$	\$ 10,870.89	\$	\$ 8,300.00	\$	\$ 7,138.38	\$	\$ 9,500.00	\$	\$ 9,500.00	\$	\$ 1,200
01-50-4101	Medicare - Employer	\$ 2,702.00	\$	\$ 2,943.68	\$	\$ 2,542.41	\$	\$ 2,000.00	\$	\$ 1,669.53	\$	\$ 2,500.00	\$	\$ 2,500.00	\$	\$ 500
01-50-4102	Workers Comp Insurance	\$ 1,178.00	\$	\$ 1,000.00	\$	\$ -	\$	\$ 1,000.00	\$	\$ -	\$	\$ 1,000.00	\$	\$ 1,000.00	\$	\$ -
01-50-4103	Unemployment Compensation	\$ 894.00	\$	\$ 1,145.00	\$	\$ 368.57	\$	\$ 1,200.00	\$	\$ 606.11	\$	\$ 1,500.00	\$	\$ 1,500.00	\$	\$ 300
01-50-4104	IMRF Employer	\$ 14,994.00	\$	\$ 16,000.00	\$	\$ 12,841.58	\$	\$ 10,000.00	\$	\$ 8,977.18	\$	\$ 11,000.00	\$	\$ 11,000.00	\$	\$ 1,000
01-50-4105	Life Insurance - Employer	\$ 235.00	\$	\$ 150.00	\$	\$ 128.00	\$	\$ 400.00	\$	\$ 351.51	\$	\$ 500.00	\$	\$ 500.00	\$	\$ 100
01-50-4106	Health Insurance Expense	\$ 28,033.00	\$	\$ 62,752.80	\$	\$ 49,330.77	\$	\$ 42,000.00	\$	\$ 52,196.59	\$	\$ 55,000.00	\$	\$ 55,000.00	\$	\$ 13,000
01-50-4200	General Insurance Expense	\$ 46,000.00	\$	\$ 68,000.00	\$	\$ 101,711.27	\$	\$ 68,000.00	\$	\$ 34,627.04	\$	\$ 69,000.00	\$	\$ 69,000.00	\$	\$ 1,000
01-50-4201	Contracted Labor - Other	\$ -	\$	\$ -	\$	\$ 25,604.00	\$	\$ 38,400.00	\$	\$ 77,927.00	\$	\$ 70,000.00	\$	\$ 70,000.00	\$	\$ 31,600
01-50-4202	Telephone & Internet	\$ 13,640.00	\$	\$ 15,000.00	\$	\$ 18,227.14	\$	\$ 17,500.00	\$	\$ 19,801.60	\$	\$ 23,000.00	\$	\$ 23,000.00	\$	\$ 5,500
01-50-4203	Web Site Maintenance	\$ 550.00	\$	\$ 780.00	\$	\$ 1,050.00	\$	\$ 1,250.00	\$	\$ 650.00	\$	\$ 1,250.00	\$	\$ 1,250.00	\$	\$ -
01-50-4204	Utilities	\$ 3,000.00	\$	\$ 3,000.00	\$	\$ 763.93	\$	\$ 2,500.00	\$	\$ 1,012.72	\$	\$ 2,500.00	\$	\$ 2,500.00	\$	\$ -
01-50-4205	Travel Reimbursements	\$ 5,350.00	\$	\$ 5,000.00	\$	\$ 3,466.07	\$	\$ 5,500.00	\$	\$ 862.84	\$	\$ 5,500.00	\$	\$ 5,500.00	\$	\$ -
01-50-4206	Security System	\$ 470.00	\$	\$ 1,000.00	\$	\$ 378.90	\$	\$ 1,000.00	\$	\$ 535.86	\$	\$ 1,000.00	\$	\$ 1,000.00	\$	\$ -
01-50-4207	Training	\$ 5,775.00	\$	\$ 5,000.00	\$	\$ 2,183.60	\$	\$ 5,000.00	\$	\$ 3,076.79	\$	\$ 5,000.00	\$	\$ 5,000.00	\$	\$ -
01-50-4208	Postage	\$ 1,000.00	\$	\$ 1,700.00	\$	\$ 2,478.62	\$	\$ 5,000.00	\$	\$ 1,487.18	\$	\$ 5,000.00	\$	\$ 5,000.00	\$	\$ -
01-50-4209	Publication Costs	\$ 3,000.00	\$	\$ 3,500.00	\$	\$ 292.67	\$	\$ 3,000.00	\$	\$ 228.60	\$	\$ 3,000.00	\$	\$ 3,000.00	\$	\$ -
01-50-4211	Auditing Services	\$ 15,300.00	\$	\$ 15,700.00	\$	\$ 22,700.00	\$	\$ 20,000.00	\$	\$ 16,100.00	\$	\$ 20,000.00	\$	\$ 20,000.00	\$	\$ -
01-50-4212	Engineering Services	\$ 53,000.00	\$	\$ 55,000.00	\$	\$ 79,433.94	\$	\$ 60,000.00	\$	\$ 14,159.98	\$	\$ 60,000.00	\$	\$ 60,000.00	\$	\$ -
01-50-4213	Legal Services	\$ 95,000.00	\$	\$ 89,000.00	\$	\$ 54,501.20	\$	\$ 89,000.00	\$	\$ 43,784.29	\$	\$ 89,000.00	\$	\$ 89,000.00	\$	\$ -
01-50-4214	Office System Support	\$ 14,288.00	\$	\$ 15,093.20	\$	\$ 25,351.46	\$	\$ 14,000.00	\$	\$ 5,990.12	\$	\$ 14,000.00	\$	\$ 14,000.00	\$	\$ -
01-50-4215	Contract Inspection Services	\$ 15,000.00	\$	\$ 50,000.00	\$	\$ 26,490.00	\$	\$ 40,000.00	\$	\$ 13,540.00	\$	\$ 40,000.00	\$	\$ 40,000.00	\$	\$ -
01-50-4216	Contract Code Enforcement	\$ 22,000.00	\$	\$ 22,800.00	\$	\$ 19,000.00	\$	\$ 16,000.00	\$	\$ 8,329.66	\$	\$ 16,000.00	\$	\$ 16,000.00	\$	\$ -
01-50-4217	Dues - Professional	\$ 4,685.00	\$	\$ 4,400.00	\$	\$ 1,810.00	\$	\$ 6,400.00	\$	\$ 7,121.25	\$	\$ 7,000.00	\$	\$ 7,000.00	\$	\$ 600
01-50-4218	Codification	\$ 8,000.00	\$	\$ 8,000.00	\$	\$ 3,586.00	\$	\$ 7,000.00	\$	\$ 2,611.20	\$	\$ 5,500.00	\$	\$ 5,500.00	\$	\$ (1,500)
01-50-4219	Custodial Services	\$ 2,860.00	\$	\$ 3,250.00	\$	\$ 2,750.00	\$	\$ 2,750.00	\$	\$ 2,500.00	\$	\$ 3,000.00	\$	\$ 3,000.00	\$	\$ 250

01-50-4220	Rental Property Repairs	\$	1,000.00	\$	-	\$	1,000.00	\$	2,704.56	\$	1,500.00	\$	500
01-50-4221	Village Clerk Administration	\$	3,955.00	\$	3,026.37	\$	3,500.00	\$	4,398.39	\$	3,500.00	\$	-
01-50-4222	Refuse and Recycling Expense					\$	1,000.00	\$	1,700.00	\$	1,800.00	\$	800
01-50-4237	Planning Services								1,215.89	\$	5,000.00	\$	5,000
01-50-4270	Bond Agent Fee	\$	400.00	\$	600.00	\$	400.00	\$	-	\$	-	\$	(400)
01-50-4300	Office Supplies	\$	7,000.00	\$	4,846.92	\$	7,600.00	\$	4,372.13	\$	7,800.00	\$	200
01-50-4301	Maintenance Supplies	\$	1,600.00	\$	1,605.22	\$	1,600.00	\$	1,580.87	\$	2,000.00	\$	400
01-50-4302	Operating Supplies	\$	750.00	\$	17.28	\$	750.00	\$	279.44	\$	750.00	\$	-
01-50-4400	Capital Outlay - Village Hall Equipment	\$	1,000.00	\$	5,663.17	\$	5,900.00	\$	778.02	\$	5,900.00	\$	-
01-50-4500	Misc Expense	\$	1,000.00	\$	1,256.17	\$	1,500.00	\$	242.01	\$	1,000.00	\$	(500)
01-50-4501	Contingency	\$		\$		\$	4,536.00	\$		\$	235.00	\$	235
01-50-4970	Land Purchase/Simerl Land Repay	\$	19,853.00	\$	12,916.25	\$	26,000.00	\$	25,832.48	\$	26,000.00	\$	-
	TOTAL EXPENSE ADMINISTRATION DEPT	\$	3,301,809.08	\$	2,030,778.37	\$	1,643,870.00	\$	486,714.06	\$	728,235.00	\$	(395,425)

* Debt Service was previously expensed in Fund 01 which lead to the reduction in expenses.

VILLAGE OF POPLAR GROVE

FY-2018 GENERAL FUND (01) LINE ITEM BUDGET

DEPT 52 - Parks and Recreation

BUDGETED LINE ITEM		2015	2016	2017	YTD ACTUAL	FY18	BUDGET	VARIANCE
Account Number	Description	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED		
01-52-4222	Refuse and Recycling Expenses	0	0	0		0		
01-52-4224	Community Events	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,256.44	\$ 8,500	\$	(500)
01-52-4225	Landscaping Parks	\$ 11,800	\$ 14,000	\$ 12,000	\$ 9,002.29	\$ 13,000	\$	1,000
01-52-4303	Gasoline and Oil	\$ 1,000	\$ 1,500	\$ 2,000	\$ 1,627.74	\$ 2,500	\$	500
01-52-4304	Maintenance Supplies	\$ 12,000	\$ 7,450	\$ 7,450	\$ 16,624.22	\$ 10,000	\$	2,550
01-52-4402	Capital Outlay - Park Buildings & Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
01-52-4403	Capital Outlay - Park Maintenance Equip	\$ 800	\$ -	\$ 5,000	\$ -	\$ 4,000	\$	(1,000)
01-52-4404	Capital Outlay - Arboretum Improvements	\$ 7,500	\$ 2,500	\$ 2,500	\$ 17,705.00		\$	(2,500)
01-52-4405	Capital Outlay - Playground Construction	\$ 2,000	\$ -	\$ -		\$ 5,000	\$	5,000
01-52-4406	Capital Outlay - Park Improvements	\$ 85,000	\$ -	\$ 6,000	\$ 2,734.47	\$ 5,000	\$	(1,000)
	TOTAL EXPENSE PARKS DEPT 52	\$ 120,100	\$ 34,450	\$ 43,950	\$ 55,950.16	\$ 48,000	\$	4,050

Per new Capital Asset Policy - Any Machinery & Equipment over \$5,000 is capitalized.
 Any infrastructure storm sewer is \$50,000 capitalized
 Arboretum will continue to be maintained and supported, however funds will not be allocated in 2018

VILLAGE OF POPLAR GROVE

FY-2018 GENERAL FUND (Fund 01) LINE ITEM BUDGET

DEPT 53 - Streets Department

BUDGETED LINE ITEM		2015	2016	2017	YTD ACTUAL	FY 2018	BUDGET	VARIANCE
Account Number	Description	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED		
01-53-4000	Streets - Salaries	\$ 69,561.00	\$ 70,000.00	\$ 116,000.00	\$ 105,761.70	\$ 122,000.00	\$ 6,000.00	\$ 6,000.00
01-53-4010	Streets - Overtime	\$ -	\$ 4,500.00	\$ 9,000.00	\$ 6,992.71	\$ 9,000.00	\$ -	\$ -
01-53-4080	Streets Safety Uniform Allowance			\$ 1,500.00	\$ 1,226.50	\$ 2,500.00	\$ 1,000.00	\$ 1,000.00
01-53-4100	Social Security Employer	\$ 4,468.00	\$ 5,000.00	\$ 7,500.00	\$ 6,475.79	\$ 7,900.00	\$ 400.00	\$ 400.00
01-53-4101	Medicare Employer	\$ 1,045.00	\$ 1,200.00	\$ 1,800.00	\$ 1,514.36	\$ 1,900.00	\$ 100.00	\$ 100.00
01-53-4102	Workers Compensation Insurance	\$ 7,478.00	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	\$ -
01-53-4103	Unemployment Compensation	\$ 539.00	\$ 583.00	\$ 2,309.85	\$ 841.11	\$ 2,000.00	\$ (310.00)	\$ (310.00)
01-53-4104	IMRF Employer	\$ 7,509.00	\$ 8,000.00	\$ 13,000.00	\$ 10,840.90	\$ 13,000.00	\$ -	\$ -
01-53-4105	Life Insurance - Employer	\$ 158.00	\$ 172.00	\$ 480.00	\$ 414.76	\$ 500.00	\$ 20.00	\$ 20.00
01-53-4106	Health Insurance	\$ 17,653.00	\$ 29,000.00	\$ 37,000.00	\$ 37,113.23	\$ 53,000.00	\$ 16,000.00	\$ 16,000.00
01-53-4205	Travel Reimbursements	\$ -	\$ 500.00	\$ 500.00	\$ 35.88	\$ 250.00	\$ (250.00)	\$ (250.00)
01-53-4207	Training	\$ -	\$ -	\$ 0	\$ 140	\$ 150.00	\$ 150.00	\$ 150.00
01-53-4226	Vehicle Maintenance	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 6,656.31	\$ 14,000.00	\$ (1,000.00)	\$ (1,000.00)
01-53-4227	Equipment Maintenance	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	\$ 1,728.75	\$ 6,000.00	\$ -	\$ -
01-53-4228	Street Maintenance	\$ 50,000.00	\$ 20,000.00	\$ 25,000.00	\$ 21,086.85	\$ 20,000.00	\$ (5,000.00)	\$ (5,000.00)
01-53-4229	Snow Plow Maintenance	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 3,766.16	\$ 3,000.00	\$ 500.00	\$ 500.00
01-53-4230	Street Lighting Services	\$ 40,000.00	\$ 40,000.00	\$ 37,000.00	\$ 44,235.86	\$ 40,000.00	\$ 3,000.00	\$ 3,000.00
01-53-4231	Shop Building Heat	\$ 2,500.00	\$ 2,500.00	\$ 2,800.00	\$ 1,932.61	\$ 2,500.00	\$ (300.00)	\$ (300.00)
01-53-4232	Engineering Services			\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -
01-53-4233	Contracted Snow Plowing	\$ 40,000.00	\$ 60,000.00	\$ 50,000.00	\$ 12,755.00	\$ 50,000.00	\$ -	\$ -
01-53-4301	Maintenance Supplies	\$ 19,500.00	\$ 25,000.00	\$ 28,000.00	\$ 15,522.17	\$ 28,000.00	\$ -	\$ -

DEPT 53 - Streets Department

BUDGETED LINE ITEM		2015		2016		2017		YTD ACTUAL		FY 2018		BUDGET	
Account Number	Description	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	PROPOSED	PROPOSED	VARIANCE	VARIANCE
01-53-4302	Operating Supplies	\$ 35,000.00	\$ 60,000.00	\$ 45,000.00	\$ 9,839.09	\$ 15,000.00	\$ (30,000)						
01-53-4303	Gasoline and Oil	\$ 14,000.00	\$ 20,000.00	\$ 18,000.00	\$ 12,112.68	\$ 19,000.00	\$ 1,000						
01-53-4304	Salt Purchases				\$ 35,403.07	\$ 45,000.00	\$ 45,000						
01-53-4309	Julie Locates					\$ 700.00	\$ 700						
01-53-4407	Capital Outlay - Vehicles & Equipment	\$ -	\$ -	\$ 8,000.00	\$ 37,745.00	\$ 8,000.00	\$ -						
01-53-4408	Capital Outlay - Storm Sewer Construction	\$ 35,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -						
01-53-4409	Capital Outlay - Road Construction	\$ -	\$ -	\$ 20,000.00	\$ 12,950.00	\$ 20,000.00	\$ -						
01-53-4410	Capital outlay - Street Lighting				\$ 4,040.92	\$ 0	\$ -						
01-53-4500	Street Misc Expense	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,609.96	\$ 1,000.00	\$ (500)						
TOTAL EXPENSE STREETS DEPT 53		\$ 365,911.00	\$ 374,955.00	\$ 462,389.85	\$ 392,741.37	\$ 498,900.00	\$ 36,510						

Per new Capital Asset Policy - Any Machinery & Equipment over \$5,000 is capitalized.
 Any infrastructure storm sewer is \$50,000 capitalized

VILLAGE OF POPLAR GROVE

FY-2018 MFT LINE ITEM BUDGET

FUND 20: MOTOR FUEL TAX

BUDGETED LINE ITEM		2014	2015	2016	2017	YTD ACTUAL	FY18	BUDGET
Account Number	REVENUE	BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
20-00-3120	MOTOR FUEL TAX	\$ 147,000	\$ 148,000	\$ 125,000	\$ 118,000	\$ 130,999.73	\$ 120,000	
20-00-3900	IMFT INTEREST	\$ 500	\$ 500	\$ 500	\$ 100	\$ 288.19	\$ 250	
	MOTOR FUEL TAX FUND REVENUE	\$ 147,500.00	\$ 148,500.00	\$ 125,500.00	\$ 118,100.00	\$ 131,287.92	\$ 120,250.00	

BUDGETED LINE ITEM		2014	2015	2016	2017	YTD ACTUAL	FY18	BUDGET
Account Number	EXPENSE	BUDGET	BUDGET	BUDGET	PROPOSED	3/31/2017	PROPOSED	VARIANCE
20-00-4232	MFT Engineering					\$ -		
20-00-4302	MFT Street Operating Supplies					\$ -		
20-00-4408	Capital Outlay - Storm Sewer Construction					\$ -		
20-00-4409	MFT Road Construction	\$ 269,380	\$ 251,485	\$ 125,500	\$ 270,000	\$ 9,513.55	\$ 120,000	
	MOTOR FUEL TAX FUND EXPENSE	\$ 269,380.00	\$ 251,485.00	\$ 125,500.00	\$ 270,000.00	\$ 9,513.55	\$ 120,000.00	

*Planning will be completed to confirm actual projects. These are projections

FUND BALANCE ANALYSIS

MFT FUND BALANCE PER FY17 AUDIT

Page 35

\$268,841

VILLAGE OF POPLAR GROVE

FY-2018 WATER & SEWER OPERATING LINE ITEM BUDGET

FUND 31: WATER AND SEWER FUND

REVENUE LINE ITEMS		2015		2016		2017		YTD ACTUAL		FY18		BUDGET	
Account Number	W & S REVENUE LINE ITEMS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	PROPOSED	VARIANCE	BUDGET	VARIANCE
31-00-3600	Water and Sewer Sales	\$ 1,343,120	\$ 1,380,000	\$ 1,421,400	\$ 1,286,814.60	\$ 1,465,000	\$ 43,600						
31-00-3601	Water/Sewer Penalties	\$ 30,000	\$ 28,000	\$ 20,000	\$ 17,498.35	\$ 18,000	\$ (2,000)						
31-00-3602	Water & Sewer Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
31-00-3603	Bulk Water Sales	\$ -	\$ -	\$ 1,500	\$ 933.44	\$ 1,250	\$ (250)						
31-00-3604	Meter & MXU Sales	\$ 2,700	\$ 2,700	\$ 1,000	\$ 943.00	\$ 1,500	\$ 500						
31-00-3605	Turn on/off Water Fees	\$ 8,000	\$ 9,500	\$ 5,000	\$ 4,845.00	\$ 5,000	\$ -						
31-00-3800	Miscellaneous Income	\$ 100	\$ 500	\$ 250	\$ 1,092.23	\$ 500	\$ 250						
31-00-3900	Interest	\$ -	\$ 1,000	\$ 1,000	\$ 1,089.51	\$ 1,100	\$ 100						
31-00-5010	Transfer in from General Fund	\$ 141,896	\$ -	\$ 142,179	\$ 106,634.25	\$ -	\$ (142,179)						
31-00-5050	Transfer in Water & Sewer CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
WATER AND SEWER FUND REVENUE		\$ 1,525,816	\$ 1,421,700.00	\$ 1,592,329.00	\$ 1,419,850.38	\$ 1,492,350.00	\$ (99,979)						

ADMIN EXPENSE LINE ITEMS		2015		2016		2017		YTD ACTUAL		FY18		BUDGET	
		BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	PROPOSED	VARIANCE				
Account Number	W&A ADMIN DEPT 50 EXPENSE												
31-50-4235	Bond Agent Fees	\$ 2,000	\$ -	\$ -	\$ 500	\$ 3,000.00	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
31-50-4300	Office Supplies					\$ 147.47		\$ -		\$ -		\$ -	\$ -
31-50-4500	Miscellaneous Expense			\$ -	\$ 200	\$ 34.30		\$ 200		\$ -		\$ -	\$ -
31-50-4502	Credit Card/Collection Fees	\$ 5,000	\$ 8,800	\$ -	\$ 8,500	\$ 2,764.51		\$ 500		\$ (8,000)		\$ -	\$ -
31-50-4503	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	\$ -
31-50-4794	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 10,000		\$ 10,000		\$ 10,000	\$ 10,000
31-50-4801	Debt Payment Principal	\$ 364,737	\$ 420,000	\$ -	\$ 631,608	\$ -		\$ -		\$ (631,608)		\$ -	\$ -
31-50-4802	Bond Principal Series 2012A					\$ 15,000.00		\$ 15,000		\$ 15,000		\$ 15,000	\$ 15,000
31-50-4803	Bond Principal Series 2012B					\$ 120,000.00		\$ 120,000		\$ 120,000		\$ 120,000	\$ 120,000
31-50-4804	Bond Principal Series 2015					\$ 325,000.00		\$ 325,000		\$ 325,000		\$ 325,000	\$ 325,000
31-50-4811	Interest Expense	\$ 250,941	\$ 207,415	\$ -	\$ -	\$ 85,803.75		\$ -		\$ -		\$ -	\$ -
31-50-4812	Interest Series 2012A					\$ 2,653.75		\$ 5,139		\$ 5,139		\$ 5,139	\$ 5,139
31-50-4813	Interest Series 2012B					\$ 22,325.00		\$ 43,000		\$ 43,000		\$ 43,000	\$ 43,000
31-50-4814	Interest Series 2015					\$ 60,825.00		\$ 119,213		\$ 119,213		\$ 119,213	\$ 119,213
								\$ -		\$ -		\$ -	\$ -
	W&S ADMINISTRATION DEPT 50 EXPENSE	\$ 642,678	\$ 636,215	\$ 640,808	\$ 637,553.78	\$ 638,552	\$ (2,256)						

WATER EXPENSE LINE ITEMS		2015		2016		2017		YTD ACTUAL		FY18		BUDGET	
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	PROPOSED	VARIANCE	VARIANCE	
Account Number	WATER DEPT EXPENSE 70												
31-70-4000	Water Salaries	\$ 34,664	\$ 38,000	\$ 64,000	\$ 60,310.82	\$ 67,000	\$ 3,000						
31-70-4010	Water Salaries - Overtime	\$ 4,000	\$ 3,500	\$ 4,200	\$ 3,617.60	\$ 4,500	\$ 300						
31-70-4100	Water Social Security Employer	\$ 2,267	\$ 1,401	\$ 4,200	\$ 3,621.56	\$ 4,500	\$ 300						
31-70-4101	Water Medicare Employer	\$ 530	\$ 600	\$ 1,000	\$ 846.79	\$ 1,250	\$ 250						
31-70-4102	Water Workers Comp Insurance	\$ 3,409	\$ 2,500	\$ 2,000	\$ -	\$ 2,000	\$ -						
31-70-4103	Unemployment Compensation	\$ 286	\$ 275	\$ 954	\$ 471.01	\$ 1,000	\$ 46						
31-70-4104	Water IMRF Employer	\$ 3,810	\$ 4,500	\$ 7,100	\$ 6,108.37	\$ 7,200	\$ 100						
31-70-4105	Water Life Insurance	\$ 99	\$ 100	\$ 285	\$ 248.28	\$ 300	\$ 15						
31-70-4106	Water Health Insurance	\$ 9,285	\$ 17,000	\$ 25,000	\$ 26,780.50	\$ 37,000	\$ 12,000						
31-70-4204	Utilities	\$ 25,000	\$ 25,000	\$ 26,000	\$ 27,563.57	\$ 28,000	\$ 2,000						
31-70-4205	Travel Reimbursements	\$ 750	\$ 500	\$ 500	\$ 44.40	\$ 450	\$ (50)						
31-70-4207	Training	\$ 750	\$ 500	\$ 500	\$ 149.50	\$ 450	\$ (50)						
31-70-4208	Postage	\$ 6,520	\$ 5,000	\$ 5,500	\$ 3,389.69	\$ 5,500	\$ -						
31-70-4210	Printing	\$ -	\$ -	\$ -	\$ 135.93	\$ 1,000	\$ 1,000						
31-70-4214	Office Systems Support	\$ -	\$ -	\$ 2,000	\$ 141.09	\$ 2,000	\$ -						
31-70-4300	Office Supplies	\$ -	\$ -	\$ -	\$ 122.48	\$ 250	\$ -						
31-70-4301	Maintenance Supplies	\$ 26,500	\$ 25,000	\$ 25,000	\$ 20,127.91	\$ 20,000	\$ (5,000)						
31-70-4302	Operating Supplies	\$ 6,000	\$ 5,000	\$ 5,000	\$ 3,746.03	\$ 5,000	\$ -						
31-70-4305	Water Utility System Chemicals	\$ 28,000	\$ 28,000	\$ 13,000	\$ 10,097.23	\$ 13,000	\$ -						
31-70-4306	Meter & MXU Purchases	\$ 15,500	\$ 15,000	\$ 15,000	\$ 26,689.79	\$ 15,000	\$ -						
31-70-4310	IEPA Testing	\$ -	\$ -	\$ -	\$ 60.00	\$ 8,000	\$ -						
31-70-4410	Water Equipment	\$ 9,550	\$ 15,000	\$ 15,000	\$ 7,879.51	\$ 15,000	\$ -						
31-70-4500	Miscellaneous	\$ 1,000	\$ 1,000	\$ 500	\$ 182.31	\$ 500	\$ -						
31-70-4930	Capital Outlay	\$ 50,000	\$ -	\$ 5,000	\$ -	\$ 17,500	\$ 12,500						
WATER DEPARTMENT 70 EXPENSE		\$ 227,920.00	\$ 187,876.00	\$ 221,738.98	\$ 202,334.37	\$ 256,400.00	\$ 34,661						

SEWER EXPENSE LINE ITEMS
SEWER DEPT EXPENSE 75

Account Number	2015		2016		2017		YTD ACTUAL		FY18		BUDGET	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	3/31/2017	PROPOSED	PROPOSED	VARIANCE	VARIANCE
31-75-4000	\$ 14,571.00	\$ 27,000	\$ 52,000	\$ 48,036.55	\$ 54,000	\$ 2,000	\$ 2,000	\$ 54,000	\$ 2,000	\$ 54,000	\$ 2,000	\$ 2,000
31-75-4010	\$ 4,000.00	\$ 2,000	\$ 2,700	\$ 2,230.17	\$ 3,000	\$ 300	\$ 300	\$ 3,000	\$ 300	\$ 3,000	\$ 300	\$ 300
31-75-4100	\$ 1,126.00	\$ 1,800	\$ 3,400	\$ 2,858.16	\$ 3,600	\$ 200	\$ 200	\$ 3,600	\$ 200	\$ 3,600	\$ 200	\$ 200
31-75-4101	\$ 263.00	\$ 450	\$ 800	\$ 668.67	\$ 900	\$ 100	\$ 100	\$ 900	\$ 100	\$ 900	\$ 100	\$ 100
31-75-4102	\$ 3,232.00	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -
31-75-4103	\$ 127.00	\$ 200	\$ 500	\$ 365.34	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -
31-75-4104	\$ 1,894.00	\$ 3,000	\$ 5,600	\$ 4,778.47	\$ 5,900	\$ 300	\$ 300	\$ 5,900	\$ 300	\$ 5,900	\$ 300	\$ 300
31-75-4105	\$ 29.00	\$ 65	\$ 230	\$ 201.45	\$ 250	\$ 20	\$ 20	\$ 250	\$ 20	\$ 250	\$ 20	\$ 20
31-75-4106	\$ 4,149.00	\$ 11,500	\$ 20,000	\$ 21,185.10	\$ 28,000	\$ 8,000	\$ 8,000	\$ 28,000	\$ 8,000	\$ 28,000	\$ 8,000	\$ 8,000
31-75-4201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31-75-4204	\$ 160,000.00	\$ 165,000	\$ 135,000	\$ 145,589.43	\$ 140,000	\$ 5,000	\$ 5,000	\$ 140,000	\$ 5,000	\$ 140,000	\$ 5,000	\$ 5,000
31-75-4205	\$ 500.00	\$ 500	\$ 250	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ -
31-75-4207	\$ 500.00	\$ 1,000	\$ 1,000	\$ 449.50	\$ 500	\$ (500)	\$ (500)	\$ 500	\$ -	\$ 500	\$ -	\$ (500)
31-75-4208	\$ 6,520.00	\$ 5,000	\$ 5,500	\$ 3,727.09	\$ 5,500	\$ -	\$ -	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ -
31-75-4210				\$ 135.91	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
31-75-4214				\$ 2,199.98	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
31-75-4232				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31-75-4236	\$ 206,806.00	\$ 231,088	\$ 238,900	\$ 213,693.26	\$ 250,000	\$ 11,100	\$ 11,100	\$ 250,000	\$ 11,100	\$ 250,000	\$ 11,100	\$ 11,100
31-75-4300				\$ 122.47	\$ 250	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ -
31-75-4301	\$ 73,500.00	\$ 45,000	\$ 50,000	\$ 72,740.37	\$ 55,000	\$ 5,000	\$ 5,000	\$ 55,000	\$ 5,000	\$ 55,000	\$ 5,000	\$ 5,000
31-75-4302	\$ 29,500.00	\$ 28,500	\$ 25,000	\$ 15,380.22	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -
31-75-4303	\$ 7,500.00	\$ 7,500	\$ 7,500	\$ 1,159.37	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -
31-75-4305	\$ 35,000.00	\$ 30,000	\$ 15,000	\$ 16,408.74	\$ 17,000	\$ 2,000	\$ 2,000	\$ 17,000	\$ 2,000	\$ 17,000	\$ 2,000	\$ 2,000
31-75-4307	\$ 17,500.00	\$ 32,500	\$ 32,500	\$ 23,369.60	\$ 32,500	\$ -	\$ -	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ -
31-75-4310												

VILLAGE OF POPLAR GROVE

FY- 2018 DEBT SERVICE (FUND 32) LINE ITEM BUDGET

FUND 32 - Debt Service General Fund

REVENUE		2014	2015	2016	2017	2017 ACTUAL	FY2018	BUDGET	COMMENTS
Account Number		BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE	
32-00-3871	Bond Proceeds								
32-00-3872	Bond Premiums								
32-00-3900	Interest Income	\$ 100	\$ 27	\$ 40		\$ 37.51			
32-00-5010	Transfer From General Fund (99)	\$ 225,601.26	\$ 224,526.00	\$ 223,226.26	\$ 223,531.00	\$ 213,805.55	\$ 215,655.00		
DEBT SERVICE FUND REVENUE		\$ 225,701.26	\$ 224,553.02	\$ 223,266.26	\$ 223,531.00	\$ 213,843.06	\$ 215,655.00		

EXPENSE		2014	2015	2016	2017	YTD ACTUAL	FY2018	BUDGET	COMMENTS
Account Number	DEBT SERVICE	BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE	
32-50-4740	Payment to Escrow Agent								
32-50-4745	Bond Issuance Cost								
32-50-4801	Debt Payment Principal - Series 2015B					\$ 150,000.00	\$ 165,000.00		2015B DUE 6/1 & 12/1
32-50-4811	Interest Expense - Series 2015B					\$ 63,889.88	\$ 50,655.00		
DEBT SERVICE FUND 32 TOTAL						\$ 213,889.88	\$ 215,655.00		

DEBT SERVICE IN FUND 32 IS ONLY GENERAL FUND DEBT.
 WATER AND WASTEWATER DEBT SERVICE IS REFLECTED IN FUND 31
 SIMERL LOAN IS IN FUND01 AS IT IS NON-TRADITIONAL FINANCING

VILLAGE OF POPLAR GROVE 2018-2022 CAPITAL IMPROVEMENT PROGRAM

FUND 90- Governmental Funds Capital Improvements

GENERAL GOVERNMENT 90-50-4412	Project Description	NOTES	PRIORITY	Total Est. Project Cost	PROJECT COST BY FISCAL YEAR					5-YEAR TOTAL	
					2017	2018	2019	2020	2021		2022
ADMINISTRATION											
Folding Machine				\$ 5,000							\$ 5,000
Computer Rotation		Current is no longer serviced/takes constant supervision		\$ 2,500							\$ 2,500
SSA Permit Module		Normal Computer Rotation Upgrades			\$ 2,000						\$ 2,000
Board Room Recording Access Channel		Module interface with current software			\$ 5,000						\$ 5,000
Postage Machine		Equipment Needs for submission to Public Access				\$ 5,000					\$ 5,000
Copy Machine		Quote, includes cloud doc storage		\$ 4,000							\$ 4,000
		Future Upgrade									\$ 5,000
		Possible for Lease with Feldrin/Insister (2019)									
ECONOMIC DEVELOPMENT											
EPI Demolition/Re-development		Discuss planning or grant potential*		\$ 150,000							\$ 150,000
East Park Street/Forest Pallet Development - Road/W&S		Process started in 2016		\$ 100,000							\$ 100,000
Industrial Park - 17276 Improvements Engineering Plan		Update to 2019 Plan		\$ 20,000							\$ 20,000
Strategic Comprehensive Plan Update											
PUBLIC WORKS											
PARKS DEPARTMENT											
90-52-4440											
PARKS EQUIPMENT											
Playground Construction - Sherman Park		Repair begin reviewing replacement		\$ 15,000							\$ 15,000
Playground Construction - West Grove		install equipment purchased in 2016									
90-52-4442											
PARKS IMPROVEMENTS											
Park Improvements - Dog Park		Eagle Scout Project/Partnership		\$ 5,000							\$ 5,000
Park Improvements - Lions Park		engineering started in 2016									
Park Improvements - Football Field											
Park Improvements - Dirt/Seed (Fill - Hill St. Area)				\$ 5,000							\$ 5,000
Park Improvements - Engineer Poplar Woods Park Plan		Engineering									
Park Improvements - Poplar Woods Shelter/ Kiosk		Kiosk/Information in Trail									
Park Improvements - Poplar Woods Trail/Lot		Excavate/Creation of Trail									
Park Improvements - West Grove Plan		RMAP 2016 started, Funds used for Eq									
Park Improvements - Finalize Long Prairie Trail/Multi Use											
Planning Phase Documents											
Park Improvements - Arbor Ash (replacements)		Arbor Ash Replaces/Add'l Tree Plantings		\$ 3,000							\$ 3,000
Park Improvements - Concrete Pubs/Picnic Tables (various)		Purchased (4) in 2016									
Wayfind Signage for Village Entrances											
90-52-4441											
PARKS MAINTENANCE											
50HP Tractor/Woods Mower		Lions Park Mower, Save for Future Replacement		\$ 40,000							\$ 40,000

