

VILLAGE OF POPLAR GROVE

FY-2018 GENERAL LINE ITEM BUDGET

GENERAL FUND REVENUE

BUDGET LINE ITEM		2015	2016	FY2016	2017	YTD ACTUAL	FY 2018	
Account Number	Line Item Description	BUDGET	BUDGET	ACTUAL	BUDGET	3/31/2017	PROPOSED	VARIANCE
01-00-3010	Property Taxes- Corporate	\$ 194,201	\$ 198,651.00	\$ 197,125.81	\$ 201,000.00	\$ 198,000.22	\$ 204,000.00	\$ 3,000.00
01-00-3011	Property Taxes - Road & Bridge	\$ 92,300	\$ 82,000	\$ 68,469.49	\$ 68,500.00	\$ 68,353.93	\$ 68,500.00	\$ -
01-00-3012	Property Taxes - Audit	\$ 17,000	\$ 15,300	\$ 15,191.29	\$ 15,000.00	\$ 14,787.52	\$ 14,400.00	\$ (600.00)
01-00-3013	Property Taxes - Liability Insurance	\$ 17,000	\$ 20,000	\$ 19,858.00	\$ 21,000.00	\$ 20,692.93	\$ 20,000.00	\$ (1,000.00)
01-00-3014	Property Taxes - Social Security	\$ 16,830	\$ 18,000	\$ 17,873.03	\$ 20,000.00	\$ 19,708.79	\$ 19,300.00	\$ (700.00)
01-00-3100	State Income Taxes	\$ 485,000	\$ 410,000	\$ 482,082.68	\$ 450,000.00	\$ 428,299.98	\$ 455,000.00	\$ 5,000.00
01-00-3101	State Use Taxes	\$ -	\$ -	\$ 56,798.17	\$ 108,000.00	\$ 113,531.35	\$ 110,000.00	\$ 2,000.00
01-00-3102	State Telecommunications Tax	\$ 110,000	\$ 108,000	\$ 85,611.65	\$ 100,000.00	\$ 83,523.17	\$ 100,000.00	\$ -
01-00-3103	State Sales Tax	\$ 380,000	\$ 392,000	\$ 271,123.73	\$ 317,000.00	\$ 257,409.25	\$ 298,000.00	\$ (19,000.00)
01-00-3104	State Video Gaming Tax	\$ 12,000	\$ 20,000	\$ 27,146.92	\$ 30,000.00	\$ 43,342.42	\$ 37,000.00	\$ 7,000.00
01-00-3105	State Replacement Tax	\$ 4,100	\$ 4,400	\$ 3,696.39	\$ 4,400.00	\$ 3,666.45	\$ 4,000.00	\$ (400.00)
01-00-3200	Municipal Utility Tax - Electricity				\$ 195,000.00	\$ 117,035.13	\$ 145,000.00	\$ (50,000.00)
01-00-3201	Municipal Utility Tax - Natural Gas				\$ 8,000.00	\$ 56,516.80	\$ 50,000.00	\$ 42,000.00
01-00-3300	Code Violation Fees	0	0			\$ 13,860.00	\$ 100.00	\$ 100.00
01-00-3301	Filing Fees	\$ -	\$ -	\$ 1,588.20	\$ 750.00	\$ 1,350.00	\$ 1,500.00	\$ 750.00
01-00-3400	Building Permit Fees	\$ 35,000	\$ 35,000	\$ 64,399.50	\$ 50,000.00	\$ 44,141.94	\$ 50,000.00	\$ -
01-00-3401	Video Gaming Licenses	\$ -	\$ 1,500	\$ 7,507.56	\$ 5,000.00	\$ 825.00	\$ 1,000.00	\$ (4,000.00)
01-00-3402	Garbage and Refuse Stickers		\$ -	\$ 311.00	\$ 500.00	\$ 1,572.00	\$ 750.00	\$ 250.00
01-00-3403	Other License Fees	\$ -	\$ 500	\$ 790.00	\$ 600.00	\$ 715.00	\$ 650.00	\$ 50.00
01-00-3405	Truck Permits	\$ -	\$ 8,000	\$ 8,000.00	\$ 8,000.00	\$ 100.00	\$ 2,000.00	\$ (6,000.00)
01-00-3406	Liquor Licenses	\$ 12,000	\$ 14,500	\$ 11,750.00	\$ 11,700.00	\$ 16,970.00	\$ 11,700.00	\$ -
01-00-3408	Tobacco License Fees					\$ 140.00	\$ 140.00	\$ 140.00
01-00-3500	Rents Received	\$ 24,000	\$ 22,600	\$ 20,900.00	\$ 22,000.00	\$ 21,030.00	\$ 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	\$ 10,000				\$ 16,049.23	\$ -	\$ -
01-00-3702	Local Grant Revenue					\$ -	\$ -	\$ -
01-00-3800	Miscellaneous Revenue	\$ 500	\$ 500	\$ 26,325.68	\$ 1,000.00	\$ 19,579.50	\$ 1,500.00	\$ 500.00
01-00-3801	Donations Contributions					0	\$ -	\$ -
01-00-3802	Knolls HOA Arboretum Donation	\$ 1,000	\$ -	\$ 210.00	\$ -	\$ 70.00	\$ -	\$ -
01-00-3803	Park Donations		\$ -	\$ 247.00	\$ -	\$ 60.00		#VALUE!
01-00-3900	Interest	\$ 100	\$ -	\$ 76.01	\$ 50.00	\$ 1,243.15	\$ 750.00	\$ 700.00
01-00-3901	County Property Tax Interest Income	\$ 50	\$ -	\$ 9.36	\$ -	\$ 11.62	\$ -	\$ -
01-00-5031	Transfers In from Water/Sewer Fund						0	\$ -
TOTAL GENERAL FUND REVENUE		\$ 1,600,256	\$ 1,559,976	\$ 1,539,826.19	\$ 1,637,500.00	\$ 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

Expense		2015	2016	FY 2016	2017	YTD ACTUAL	FY18	BUDGET
Account Number	Description	BUDGET	BUDGET	ACTUAL	BUDGET	3/31/2017	PROPOSED	VARIANCE
01-50-4000	Salaries	\$ 186,293	\$ 202,512	\$ 172,163.44	\$ 145,000.00	\$ 115,243.04	\$ 151,000.00	\$ 6,000
01-50-4010	Salaries - Overtime	\$ -	\$ 500	\$ -	\$ 1,000.00	\$ 726.80	\$ 1,000.00	\$ -
01-50-4100	Social Security - Employer	\$ 11,550	\$ 12,587	\$ 10,870.89	\$ 8,300.00	\$ 7,138.38	\$ 9,500.00	\$ 1,200
01-50-4101	Medicare - Employer	\$ 2,702	\$ 2,944	\$ 2,542.41	\$ 2,000.00	\$ 1,669.53	\$ 2,500.00	\$ 500
01-50-4102	Workers Comp Insurance	\$ 1,178	\$ 1,000	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
01-50-4103	Unemployment Compensation	\$ 894	\$ 1,145	\$ 368.57	\$ 1,200.00	\$ 606.11	\$ 1,500.00	\$ 300
01-50-4104	IMRF Employer	\$ 14,994	\$ 16,000	\$ 12,841.58	\$ 10,000.00	\$ 8,977.18	\$ 11,000.00	\$ 1,000
01-50-4105	Life Insurance - Employer	\$ 235	\$ 150	\$ 128.00	\$ 400.00	\$ 351.51	\$ 500.00	\$ 100
01-50-4106	Health Insurance Expense	\$ 28,033	\$ 62,753	\$ 49,330.77	\$ 42,000.00	\$ 52,196.59	\$ 55,000.00	\$ 13,000
01-50-4200	General Insurance Expense	\$ 46,000	\$ 68,000	\$ 101,711.27	\$ 68,000.00	\$ 34,627.04	\$ 69,000.00	\$ 1,000
01-50-4201	Contracted Labor - Other	\$ -	\$ -	\$ 25,604.00	\$ 38,400.00	\$ 77,927.00	\$ 70,000.00	\$ 31,600
01-50-4202	Telephone & Internet	\$ 13,640	\$ 15,000	\$ 18,227.14	\$ 17,500.00	\$ 19,801.60	\$ 23,000.00	\$ 5,500
01-50-4203	Web Site Maintenance	\$ 550	\$ 780	\$ 1,050.00	\$ 1,250.00	\$ 650.00	\$ 1,250.00	\$ -
01-50-4204	Utilities	\$ 3,000	\$ 3,000	\$ 763.93	\$ 2,500.00	\$ 1,012.72	\$ 2,500.00	\$ -
01-50-4205	Travel Reimbursements	\$ 5,350	\$ 5,000	\$ 3,466.07	\$ 5,500.00	\$ 862.84	\$ 5,500.00	\$ -
01-50-4206	Security System	\$ 470	\$ 1,000	\$ 378.90	\$ 1,000.00	\$ 535.86	\$ 1,000.00	\$ -
01-50-4207	Training	\$ 5,775	\$ 5,000	\$ 2,183.60	\$ 5,000.00	\$ 3,076.79	\$ 5,000.00	\$ -
01-50-4208	Postage	\$ 1,000	\$ 1,700	\$ 2,478.62	\$ 5,000.00	\$ 1,487.18	\$ 5,000.00	\$ -
01-50-4209	Publication Costs	\$ 3,000	\$ 3,500	\$ 292.67	\$ 3,000.00	\$ 228.60	\$ 3,000.00	\$ -
01-50-4211	Auditing Services	\$ 15,300	\$ 15,700	\$ 22,700.00	\$ 20,000.00	\$ 16,100.00	\$ 20,000.00	\$ -
01-50-4212	Engineering Services	\$ 53,000	\$ 55,000	\$ 79,433.94	\$ 60,000.00	\$ 14,159.98	\$ 60,000.00	\$ -
01-50-4213	Legal Services	\$ 95,000	\$ 89,000	\$ 54,501.20	\$ 89,000.00	\$ 43,784.29	\$ 89,000.00	\$ -
01-50-4214	Office System Support	\$ 14,288	\$ 15,093	\$ 25,351.46	\$ 14,000.00	\$ 5,990.12	\$ 14,000.00	\$ -
01-50-4215	Contract Inspection Services	\$ 15,000	\$ 50,000	\$ 26,490.00	\$ 40,000.00	\$ 13,540.00	\$ 40,000.00	\$ -
01-50-4216	Contract Code Enforcement	\$ 22,000	\$ 22,800	\$ 19,000.00	\$ 16,000.00	\$ 8,329.66	\$ 16,000.00	\$ -
01-50-4217	Dues - Professional	\$ 4,685	\$ 4,400	\$ 1,810.00	\$ 6,400.00	\$ 7,121.25	\$ 7,000.00	\$ 600
01-50-4218	Codification	\$ 8,000	\$ 8,000	\$ 3,586.00	\$ 7,000	\$ 2,611.20	\$ 5,500	\$ (1,500)
01-50-4219	Custodial Services	\$ 2,860	\$ 3,250	\$ 2,750.00	\$ 2,750	\$ 2,500.00	\$ 3,000	\$ 250
01-50-4220	Rental Property Repairs		\$ 1,000	\$ -	\$ 1,000	\$ 2,704.56	\$ 1,500	\$ 500
01-50-4221	Village Clerk Administration	\$ 3,955	\$ 3,955	\$ 3,026.37	\$ 3,500	\$ 4,398.39	\$ 3,500	\$ -
01-50-4222	Refuse and Recycling Expense				\$ 1,000	\$ 1,700.00	\$ 1,800	\$ 800

01-50-4237	Planning Services					\$ 1,215.89	\$ 5,000	\$ 5,000
01-50-4270	Bond Agent Fee	\$ 400	\$ -	\$ 600.00	\$ 400.00	\$ -	\$ -	\$ (400)
01-50-4300	Office Supplies	\$ 7,000	\$ 7,588	\$ 4,846.92	\$ 7,600	\$ 4,372.13	\$ 7,800	\$ 200
01-50-4301	Maintenance Supplies	\$ 1,600	\$ 1,600	\$ 1,605.22	\$ 1,600	\$ 1,580.87	\$ 2,000	\$ 400
01-50-4302	Operating Supplies	\$ 750	\$ 750	\$ 17.28	\$ 750	\$ 279.44	\$ 750	\$ -
01-50-4400	Capital Outlay - Village Hall Equipment	\$ 1,000	\$ 5,900	\$ 5,663.17	\$ 5,900	\$ 778.02	\$ 5,900	\$ -
01-50-4500	Misc Expense	\$ 1,000	\$ 2,470	\$ 1,256.17	\$ 1,500	\$ 242.01	\$ 1,000	\$ (500)
01-50-4501	Contingency		\$ 4,536	\$ -		\$ -	\$ 235	\$ 235
01-50-4970	Land Purchase/Simerl Land Repay	\$ 19,853	\$ 25,832	\$ 12,916.25	\$ 26,000	\$ 25,832.48	\$ 26,000	\$ -
01-50-4971	land purchase-					\$ 2,355.00		\$ -
01-50-473	Debt Payment-Principal			\$ -				\$ -
01-50-479.30	Transfer to W&S	\$ 141,896	\$ -		\$ 142,179			\$ (142,179)
01-50-479.32	Transfer to Debt Service	\$ 224,526	\$ 223,226		\$ 223,531			\$ (223,531)
01-50-479.50	Transfer to Capital Projects	\$ 100,000	\$ 400,000	\$ 66,666.68	\$ 95,500			\$ (95,500)
								\$ -
TOTAL EXPENSE ADMINISTRATION DEPT		\$ 3,301,809	\$ 2,030,778	\$ 1,262,946.94	\$ 1,643,870	\$ 486,714.06	\$ 728,235	\$ (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 (FUND 01) LINE ITEM BUDGET

DEPT 51- PUBLIC SAFETY

BUDGETED LINE ITEM		2015	2016	2017	YTD	FY2018	BUDGET
Account Number	EXPENSE	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
01-51-4223	Public Safety Contractual Services	\$7,500	\$7,500	\$7,500	\$200	\$7,500	\$0
TOTAL DEPT 51 POLICE SERVICES		\$7,500	\$7,500	\$7,500	\$200	\$7,500	\$ -

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
Account Number	Description	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
01-52-4222	Refuse and Recycling Expenses	0	0	0		0	
01-52-4224	Community Events		\$ 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
Account Number	Description	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
01-53-4000	Streets - Salaries	\$ 69,561	\$ 70,000	\$ 116,000.00	\$ 105,761.70	\$ 122,000.00	\$ 6,000
01-53-4010	Streets - Overtime	\$ -	\$ 4,500	\$ 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
01-53-4100	Social Security Employer	\$ 4,468	\$ 5,000	\$ 7,500.00	\$ 6,475.79	\$ 7,900.00	\$ 400
01-53-4101	Medicare Employer	\$ 1,045	\$ 1,200	\$ 1,800.00	\$ 1,514.36	\$ 1,900.00	\$ 100
01-53-4102	Workers Compensation Insurance	\$ 7,478	\$ 4,500	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -
01-53-4103	Unemployment Compensation	\$ 539	\$ 583	\$ 2,309.85	\$ 841.11	\$ 2,000.00	\$ (310)
01-53-4104	IMRF Employer	\$ 7,509	\$ 8,000	\$ 13,000.00	\$ 10,840.90	\$ 13,000.00	\$ -
01-53-4105	Life Insurance - Employer	\$ 158	\$ 172	\$ 480.00	\$ 414.76	\$ 500.00	\$ 20
01-53-4106	Health Insurance	\$ 17,653	\$ 29,000	\$ 37,000.00	\$ 37,113.23	\$ 53,000.00	\$ 16,000
01-53-4205	Travel Reimbursements	\$ -	\$ 500	\$ 500.00	\$ 35.88	\$ 250.00	\$ (250)
01-53-4207	Training	0	0	0	140	150.00	\$ 150
01-53-4226	Vehicle Maintenance	\$ 15,000	\$ 15,000	\$ 15,000.00	\$ 6,656.31	\$ 14,000.00	\$ (1,000)
01-53-4227	Equipment Maintenance	\$ 5,000	\$ 5,000	\$ 6,000.00	\$ 1,728.75	\$ 6,000.00	\$ -
01-53-4228	Street Maintenance	\$ 50,000	\$ 20,000	\$ 25,000.00	\$ 21,086.85	\$ 20,000.00	\$ (5,000)
01-53-4229	Snow Plow Maintenance	\$ -	\$ 2,500	\$ 2,500.00	\$ 3,766.16	\$ 3,000.00	\$ 500
01-53-4230	Street Lighting Services	\$ 40,000	\$ 40,000	\$ 37,000.00	\$ 44,235.86	\$ 40,000.00	\$ 3,000
01-53-4231	Shop Building Heat	\$ 2,500	\$ 2,500	\$ 2,800.00	\$ 1,932.61	\$ 2,500.00	\$ (300)
01-53-4232	Engineering Services			\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
01-53-4233	Contracted Snow Plowing	\$ 40,000	\$ 60,000	\$ 50,000.00	\$ 12,755.00	\$ 50,000.00	\$ -
01-53-4301	Maintenance Supplies	\$ 19,500	\$ 25,000	\$ 28,000.00	\$ 15,522.17	\$ 28,000.00	\$ -
01-53-4302	Operating Supplies	\$ 35,000	\$ 60,000	\$ 45,000.00	\$ 9,839.09	\$ 15,000.00	\$ (30,000)
01-53-4303	Gasoline and Oil	\$ 14,000	\$ 20,000	\$ 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

DEPT 53 - Streets Department

BUDGETED LINE ITEM		2015	2016	2017	YTD ACTUAL	FY 2018	BUDGET
Account Number	Description	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
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	\$ -	\$ 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	\$ 1,500	\$ 1,500.00	\$ 1,609.96	\$ 1,000.00	\$ (500)
TOTAL EXPENSE STREETS DEPT 53		\$ 365,911	\$ 374,955	\$ 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 NTEREST	\$ 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	Capitail 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

\$268,841

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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	3/31/2007	PROPOSED	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
Account Number	W&A ADMIN DEPT 50 EXPENSE	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
31-50-4235	Bond Agent Fees	\$ 2,000	\$ -	\$ 500	\$ 3,000.00	\$ 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
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	5/1 & 11/1
31-50-4803	Bond Principal Series 2012B				\$ 120,000.00	\$ 120,000	5/1 & 11/1
31-50-4804	Bond Principal Series 2015				\$ 325,000.00	\$ 325,000	5/1 & 11/1
31-50-4811	Interest Expense	\$ 250,941	\$ 207,415		\$ 85,803.75		\$ -
31-50-4812	Interest Series 2012A				\$ 2,653.75	\$ 5,139	5/1 & 11/1
31-50-4813	Interest Series 2012B				\$ 22,325.00	\$ 43,000	5/1 & 11/1
31-50-4814	Interest Series 2015				\$ 60,825.00	\$ 119,213	5/1 & 11/1
							\$ -
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
Account Number	WATER DEPT EXPENSE 70	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
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		2015	2016	2017	YTD ACTUAL	FY18	BUDGET
Account Number	SEWER DEPT EXPENSE 75	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE
31-75-4000	Sewer Salaries	\$ 14,571.00	\$ 27,000	\$ 52,000	\$ 48,036.55	\$ 54,000	\$ 2,000
31-75-4010	Sewer Salaries - Overtime	\$ 4,000.00	\$ 2,000	\$ 2,700	\$ 2,230.17	\$ 3,000	\$ 300
31-75-4100	Social Security Employer	\$ 1,126.00	\$ 1,800	\$ 3,400	\$ 2,858.16	\$ 3,600	\$ 200
31-75-4101	Medicare Employer	\$ 263.00	\$ 450	\$ 800	\$ 668.67	\$ 900	\$ 100
31-75-4102	Workers Comp Expense	\$ 3,232.00	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
31-75-4103	Unemployment Compensation	\$ 127.00	\$ 200	\$ 500	\$ 365.34	\$ 500	\$ -
31-75-4104	IMRF Employer	\$ 1,894.00	\$ 3,000	\$ 5,600	\$ 4,778.47	\$ 5,900	\$ 300
31-75-4105	Life Insurance	\$ 29.00	\$ 65	\$ 230	\$ 201.45	\$ 250	\$ 20
31-75-4106	Health Insurance	\$ 4,149.00	\$ 11,500	\$ 20,000	\$ 21,185.10	\$ 28,000	\$ 8,000
31-75-4201	Contracted Labor Other	\$ -	\$ -		\$ -	\$ -	\$ -
31-75-4204	Utilities	\$ 160,000.00	\$ 165,000	\$ 135,000	\$ 145,589.43	\$ 140,000	\$ 5,000
31-75-4205	Travel Reimbursements	\$ 500.00	\$ 500	\$ 250	\$ -	\$ 250	\$ -
31-75-4207	Training	\$ 500.00	\$ 1,000	\$ 1,000	\$ 449.50	\$ 500	\$ (500)
31-75-4208	Postage	\$ 6,520.00	\$ 5,000	\$ 5,500	\$ 3,727.09	\$ 5,500	\$ -
31-75-4210	Printing				\$ 135.91	\$ 1,000	\$ 1,000
31-75-4214	Office Systems Support				\$ 2,199.98	\$ 500	\$ 500
31-75-4232	Engineering				\$ -		\$ -
31-75-4236	Water & Sewer Contracted Labor	\$ 206,806.00	\$ 231,088	\$ 238,900	\$ 213,693.26	\$ 250,000	\$ 11,100
31-75-4300	Office Supplies				\$ 122.47	\$ 250	
31-75-4301	Maintenance Supplies	\$ 73,500.00	\$ 45,000	\$ 50,000	\$ 72,740.37	\$ 55,000	\$ 5,000
31-75-4302	Operating Supplies	\$ 29,500.00	\$ 28,500	\$ 25,000	\$ 15,380.22	\$ 25,000	\$ -
31-75-4303	Gasoline and Oil	\$ 7,500.00	\$ 7,500	\$ 7,500	\$ 1,159.37	\$ 7,500	\$ -
31-75-4305	Utility System Chemicals	\$ 35,000.00	\$ 30,000	\$ 15,000	\$ 16,408.74	\$ 17,000	\$ 2,000
31-75-4307	NPDS Permit	\$ 17,500.00	\$ 32,500	\$ 32,500	\$ 23,369.60	\$ 32,500	\$ -
31-75-4310	IEPA Testing						

31-75-4311	Land Application						
31-75-4411	Equipment	\$ 74,000.00	\$ 1,500	\$ 10,000	\$ 33,340.38	\$ 15,000	\$ 5,000
31-75-4500	Miscellaneous	\$ 2,500.00	\$ 2,505	\$ 3,402	\$ 469.89	\$ 1,500	\$ (1,902)
31-75-4930	Capital Outlay	\$ 12,000.00	\$ -	\$ 119,000	\$ 121,350.60	\$ 100,000	\$ (19,000)
SEWER DEPARTMENT 75 EXPENSE		\$ 655,217.00	\$ 597,608	\$ 729,782	\$ 730,460.72	\$ 749,150	\$ 19,368

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	
Account Number		BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE	COMMENTS
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	
Account Number	DEBT SERVICE	BUDGET	BUDGET	BUDGET	BUDGET	3/31/2017	PROPOSED	VARIANCE	COMMENTS
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