

VILLAGE OF UNION GROVE
2019
Exhibit - Detailed Budget

11/21/2018

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u> <u>9/30/18</u>	<u>2019 Proposed</u> <u>Budget</u>
GENERAL FUND				
REVENUES				
Taxes				
General Property Tax	1,273,257	1,284,783	1,285,658	1,315,538
Other Taxes:				
Computer Tax Levy	2,589	2,627	2,627	2,627
Occ./Omitted Taxes	-	-	-	-
Mobile Home Tax	17,348	18,500	5,980	18,500
Utility Tax Equivalent	188,753	203,309	203,309	203,309
Interest on Taxes	22	100	280	100
Total Other Taxes	<u>208,712</u>	<u>224,536</u>	<u>212,196</u>	<u>224,536</u>
Total Taxes	1,481,969	1,509,319	1,497,854	1,540,074
Special Assessments	33,000	-	-	-
Intergovernmental Revenues				
Shared Revenues	398,820	398,580	60,672	398,580
Expenditure Rest Program	23,464	23,369	23,370	21,772
EMS Grant	5,660	5,900	-	5,900
Fire Insurance	13,506	13,000	13,480	13,000
Local Transportation Aids	272,596	216,541	184,002	220,802
Other Highway Aids	9,145	9,195	6,896	9,189
Recycling Grant	12,626	12,000	12,620	12,000
Personal Property Aid				15,000
Total Intergovernmental	<u>735,817</u>	<u>678,585</u>	<u>301,040</u>	<u>696,243</u>
Licenses & Permits				
Liquor Licenses	6,380	6,000	6,385	6,300
Dog & Cat Licenses	6,929	5,500	5,760	6,500
Other Licenses & Permits	7,789	8,500	9,425	8,500
Building Permit Fees	59,209	50,000	100,493	100,000
Total Licenses	<u>80,306</u>	<u>70,000</u>	<u>122,062</u>	<u>121,300</u>
Court Fines & Forfeitures	46,182	55,000	53,616	65,000
Intragovernmental Charges				
Enterprise Fund Charges				
Water	15,500	15,500	15,500	5,000
Sewer	15,500	15,500	15,500	5,000

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Storm Water Utility	15,500	15,500	15,500	5,000
TID Reimbursements	-	-	-	20,000
Fire Commission	10,000	10,000	-	10,000
Library	7,500	7,500	7,500	7,500
Total Intyragovernmental	<u>64,000</u>	<u>64,000</u>	<u>54,000</u>	<u>52,500</u>
Miscellaneous Revenue				
Interest	1,500	3,250	7,500	11,000
Recreation	73,325	73,325	58,875	
Recreation-Park Development	3,195	3,240	1,565	
Other (Incl. Yorkville Rent)	49,500	55,500	53,000	77,000
Total Miscellaneous	<u>127,520</u>	<u>135,315</u>	<u>120,940</u>	<u>88,000</u>
TOTAL REVENUES	<u><u>2,568,794</u></u>	<u><u>2,512,219</u></u>	<u><u>2,149,512</u></u>	<u><u>2,563,117</u></u>
Assessed Value	291,901,800	291,901,800	323,065,700	306,454,600
Levy	1,777,532	1,777,532	1,817,655	1,814,919
Tax Rate	7.39	7.39	6.48	5.92
Total Indebtedness (General Obligation Bonds)	9,013,580	8,340,126	7,612,980	6,832,004
<u>EXPENDITURES</u>				
General Government				
Board Salaries	45,725	47,300	35,475	47,300
Social Security Expense	3,498	3,619	2,714	3,619
	<u>49,223</u>	<u>50,919</u>	<u>38,189</u>	<u>50,919</u>
Judicial				
Municipal Judge	4,500	4,500	3,375	4,500
Social Security Expense	344	345	258	345
Court Attorney	9,255	9,000	7,455	9,000
Court Expense	1,175	2,000	2,679	2,000
	<u>15,274</u>	<u>15,845</u>	<u>13,767</u>	<u>15,845</u>
General Administration				
Administrator	7,192	46,755	34,164	47,679

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Administrator - Soc Sec Expense	550	3,576	2,613	3,648
Administrator-Pension Expense	-	3,133	-	3,123
Administrator-Health Insurance	-	12,871	-	12,131
Employment Position				85,000
Clerk Salary	56,272	57,930	40,825	58,514
Clerk-Social Security Expense	4,244	4,432	3,132	4,432
Clerk-Pension Expense	3,825	3,881	2,809	3,833
Clerk -Health Insurance	25,364	23,022	17,044	21,676
Deputy Clerks	81,008	83,100	58,357	54,799
Deputy Clerk -Ov ertime	1,401	2,100	943	955
Deputy Clerk-Social Security Expe	1,401	2,100	943	4,263
Deputy Clerk-Pension Expense	5,560	5,708	4,044	3,652
Deputy Clerk-Health Insurance	35,305	32,617	23,949	15,263
Election Salaries	588	3,600	3,283	3,000
Election-Social Security Expense	58	100	-	100
Election Expense	4,596	8,000	4,690	7,000
Health Insurance	55,510	71,320	68,510	-
Pension	9,253	12,380	12,722	-
Office Supplies	7,809	10,000	5,066	10,000
Service Contracts	35,387	34,800	29,246	34,800
Publication	2,633	2,000	3,905	2,000
Village Newsletter	3,941	4,000	2,981	4,000
Web Page Maintenance	-	2,500	-	2,000
Record Check-Oper. License	406	500	397	500
Board of Review	63	1,000	54	1,000
Total General Government	342,366	431,425	319,675	383,368
Independent Auditing	45,414	23,000	33,727	23,000
Legal/Professional				
Assessor	19,315	24,750	22,368	18,500
Manufacturing Assessment	1,065	1,000	-	1,000
Engineering	16,257	8,000	20,906	10,000
Attorney	19,954	40,500	19,728	30,000
Total Legal	56,591	74,250	63,002	59,500
Building & Plant				
Municipal Center	14,361	46,050	23,487	46,050

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Public Works Facility	5,000	11,005	2,410	11,005
Computer Service	5,144	6,000	13	8,000
Custodial	8,183	7,500	4,137	7,500
Total Building & Plant	32,687	70,555	30,047	72,555
Insurance-Other(Liability)	45,543	37,000	9,006	38,000
Public Safety				
Sheriff Contract	416,444	420,429	280,272	432,971
Police Dept. Supplies	274	200	-	200
Police Dept. Garage Rent	-	600	-	600
Police Dept. Telephone	-	-	-	-
Prisoner Lodging	120	500	40	500
Fire Protection	96,473	113,305	33,988	114,248
Hydrant Rental/Fire Protection	307,676	307,676	307,676	316,906
Humane Society	5,304	6,500	4,965	6,500
Crossing Guards	10,370	10,000	6,420	10,000
Bldg/Plmb Inspection	47,712	35,000	44,841	75,000
Total Public Safety	884,373	894,210	678,202	956,925
Transportation				
Director of Public Works	19,353	19,932	7,124	19,375
DPW-Social Security Expense	1,470	1,525	568	1,483
DPW-Pension Expense	1,318	1,336	503	1,269
DPW-Health Insurance	7,202	5,851	5,711	5,510
Streets-Labor	185,912	197,550	139,941	205,261
Streets-Overtime	2,852	3,885	8,594	14,231
Social Security Expense	14,633	15,380	11,253	16,881
Streets-Pension	9,861	12,504	11,115	12,404
Streets-Health Insurance	69,802	72,789	58,217	66,813
Street Maintenance	9,023	10,000	1,644	34,000
Salt	27,631	25,000	15,892	34,000
Equipment & Repairs	52,399	48,000	20,969	45,663
Vehicle Fuel	19,650	20,000	17,927	20,000
Health & Safety	422	1,000	182	5,000
Street Lighting	43,717	40,000	31,632	42,696
Total Public Works	465,246	474,752	331,270	524,586

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Sanitation				
Garbage Collection	132,600	121,301	99,845	132600
Recycling	113,297	90,900	66,512	74100
Total Sanitation	245,897	212,201	166,357	206,700
Health Department	34,496	35,212	35,212	36055
Culture, Recreation, Parks & Education				
Library Budget	143,000	143,000	107,250	143000
Recreation Super/Asst	15,167	14,000	10,500	
Social Security Expense	714	1,070	803	
Recreation Budget	12,000	12,000	12,000	
Sport Program Expenses	48,700	48,700	32,870	
Park Utilities	2,783	3,200	1,592	3200
Parks Maintenance	5,115	11,000	6,177	11000
Park Development	-	6,480	-	6465
	227,479	239,450	171,192	163,665
Municipal Purpose Fund	18,000	15,000	15,000	15000
Other Outlay	20,000	17,000	17,000	17000
TOTAL EXPENDITURES	2,482,589	2,590,819	1,921,645	2,563,118

CAPITAL IMPROVEMENT FUND

Property Taxes-Capital Items	52,550	51,321	51,321	9867
CIF Other Grants	0			
Rental Income	20,647	23,958	20,284	
Transfer from General Fund	-	-	-	
Transfer from Accured Capital	-	-	85,179	230633
Auction - Major Equip			15,500	
LRIP from State				
Total Income	73,197	75,279	172,284	240,500
Capital Items	118,280	74,330	176,958	240000
Capital Items accrued	-	-	-	0
Audit Fee	2,000	2,000	2,000	0
Total Expenditures	120,280	76,330	178,958	240,000

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<u>CAPITAL ITEMS-DETAIL</u>				
Administration:				
Major Equipment Fund	-	55,450	54,306	218,000
Building Improvement	16,397	23,958	(186)	0
Server/Computers	-	16,550	17,455	0
Election Equipment	5,000	5,000	-	0
Planning-Foth	-	30,000	32,416	0
Railes to Trails	-	5,000	-	0
DPW Building	-	7,000	7,325	0
	<u>21,397</u>	<u>142,958</u>	<u>111,316</u>	<u>218,000</u>
Streets:				
Sealcoating	25,000	25,000	25,358	20,000
Cuirb Replacement	-	-	-	0
Street Improvements	28,878	-	-	0
	<u>53,878</u>	<u>25,000</u>	<u>25,358</u>	<u>20,000</u>
Park Development:				
	3,195	3,240	1,565	0
Audit Fee				
	1,503	2,500	866	2,000
TOTAL CAPITAL ITEMS	79,973	173,698	139,105	240,000
DEBT SERVICE BUDGET				
Income:				
Tax Levy	458,702	481,501	481,501	489,514
Loan Reimbursement-Fire	0	0	0	0
From IRS - Interest BAB's	0	0	0	0
Transfer In	0	0	0	0
Total Income	<u>458,702</u>	<u>481,501</u>	<u>481,501</u>	<u>489,514</u>
Disbursements:				
Debt Service-Principal	334,841	358,454	372,146	408,086
Debt Service-Interest	126,761	101,184	91,205	81,428
Total Disbursements	<u>461,602</u>	<u>459,638</u>	<u>463,351</u>	<u>489,514</u>
Increase/(Dec) in Fund Balance	0	-21863	-18150	0
				18,152

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			148,893
		38,8319	72,005
			43,646
			206,818
			489,514
			489,514

TAX INCREMENTAL DISTRICT #3 BUDGET

Tax Increment	187,884	293,973	354,957	388768
Computer Aid-TID 3	510	253	1,776	0
Interest Income	300	335	995	995
Proceeds-Long Term Debt	0	0	0	0
From Investments	0	0	0	0
Miscellaneous Income	0	0	0	0
Total Income	188,694	294,561	357,728	389,763
Disbursements:				
DOR Fee	150	150	150	150
Audit Fee	2,500	2,500	2,500	2,500
Administrative Fee	0			10,000
RCEDC Contract	25,400	32,000	22,500	10,000
Transfer to Investments	186,044		173,578	-
Debt Service-Principal	0		125,000	135,000
Payment for Development Agnt	44,818	45,000	42,620	45,000
Debt Service - Interest	0		11,500	9,000
Total Disbursements	258,912	79,650	377,848	211,650
Increase/(Dec) in Fund Balance	70217.64	214,911	20119.66	178,113

TAX INCREMENTAL DISTRICT #4 BUDGET

Tax Increment	16,516	85,402	139,622	170,021
Computer Aid - TID 4	5,061	1,662	5,567	-
Special Assessments	8,872	7,914	6,442	-
Interest Income	2,000	2,400	6,500	6,500
Reimbursement from developer	0	0	0	-
Reimbursement from Sewer Util	32,630	32,630	32,630	
Transfer from investments	112,086	-	51,004	-
Total Income	177,165	130,008	241,765	176,521

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Disbursements:				
DOR Fee	150	150	150	150
Audit Fee	2,500	2,500	2,000	2000
Administrative Fee	-			5000
RCEDC Contract	-			10000
Pay As You Go Bond - McDon	-	17,344	17,000	17000
Debt Service-Principal	95,000	95,000	150,000	175000
Debt Service-Interest	79,515	79,515	72,615	69615
Transfer Out	-			
Total Disbursements	<u>177,165</u>	<u>194,509</u>	<u>241,765</u>	<u>278,765</u>
Increase/(Dec) in Fund Balance	-	(64,501)	-	(102,244)

TAX INCREMENTAL DISTRICT #5 BUDGET

Tax Increment	0	0	36	968
Computer Aid-TID 5				
Interest Income				
Proceeds-Long-Term Debt				
Transfer from Investments			2,114	0
Total Income	<u>0</u>	<u>0</u>	<u>2,150</u>	<u>968</u>
Disbursements				
Construction Costs				
DOR Fee			150	150
Audit Fee			2,000	2000
Administrative Fees				5000
RCEDC Contract				10000
Debt Service-Principal				
Debt Service-Interest				
Transfer Out				
Total Disbursements	<u>0</u>	<u>0</u>	<u>2,150</u>	<u>17,150</u>
Increase/(Dec) in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>(16,182)</u>

COMMUNITY DEVELOPEMENT AUTHORITY

Loan Proceeds	0	0	0	0
Interest Inome	50	75	350	350
Transfer from Investments	0	0	0	0
Brownfield Grant	0	0	0	0
Miscellaneous Income	0	0	0	0
Transfer from Investments	0	0	0	0

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Transfer In	49,450	50,425	48,150	18,150
Total Income	<u>49,500</u>	<u>50,500</u>	<u>48,500</u>	<u>18,500</u>
Disbursements:				
Expenses	2,500	2,500	2,500	2,500
Land Acquisition	0	0	0	
Land Remediation	0	0	0	
RCEDC Contract	33,000	34,000	32,000	2,000
Audit Fee	2,000	2,000	2,000	2,000
Developments	0	0	0	0
Façade Grants	0	0	0	0
Rent Assistance	12,000	12,000	12,000	12,000
Debt Service-Principal	0	0	0	0
Debt Service-Interest	0	0	0	0
Total Disbursements	<u>49,500</u>	<u>50,500</u>	<u>48,500</u>	<u>18,500</u>
Increase/(Dec.) in Fund Balance				

REVOLVING LOAN FUND BUDGET

Income:				
Loan Payments	0	7,692	7,692	7,692
Interest Income	380	300	300	300
Other Income	0	0	0	0
Total Income	<u>380</u>	<u>7,992</u>	<u>7,992</u>	<u>7,992</u>
Disbursements:				
Administrative Fees	250	1,538	1,538	1,538
Other Expenses	0			
Transfer to Investments	50			
New Loans	0			
Total Disbursements	<u>300</u>	<u>1,538</u>	<u>1,538</u>	<u>1,538</u>
Increase/(Dec.) in Fund Balance	<u>80</u>	<u>6,454</u>	<u>6,454</u>	<u>6,454</u>