



Village of Downs

211 S. Seminary, PO Box 18

Downs, IL 61736-0018

Voice: 309-378-3221

Email: Info@VillageOfDowns.org

Website: www.VillageOfDowns.org

Village President, Village Board and Clerk

Village President	Public Safety / President Pro Tem	Public Works	Finance / Services / FOIA Officer	Streets	Building	Parks/Youth Center/Food Pantry	Clerk
Mike James	Maureen Roach	Toby Twyford	Anna Milliken	Brian Warfel	Sarah Gassaway	Stephanie Adkisson	Julie James

MEMO TO: Village of Downs Board of Trustees
Mayor Michael James
Clerk Julie James

FROM: Julie Bakewell
Treasurer

RE: Preliminary Fiscal Year 2026 Budget

DATE: March 31, 2025

The preliminary fiscal year 2026 budget for each fund and all funds is saved to the April 2025 board meeting folder for your review. The budget is in the Budget folder in the Financial Reports folder. This budget will be posted for public viewing on this date.

Please contact me at Treasurer@VillageofDowns.org and 309-378-3221 if you have any questions.

Police Chief
Josh Dingler

Public Works Supervisor
Jill Kasprzak

Other Positions and Committee Chairs
Treasurer/Budget Officer/TIF Administrator
Julie Bakewell

Zoning Enforcement
Lyndall Cuba

Zoning Board Chairperson
Eric Thompson



VILLAGE OF DOWNS
01 GENERAL BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

General Fund Summary

The General fund finances the administration functions of the Village of Downs.

The General fund receives property tax revenue from McLean County, state tax revenues from the Illinois Comptroller, and fee and permit revenues from the citizens of the village. Its largest outlays are transfers to other funds (217,000), payroll and benefits (184,358), and economic development tax rebates (100,000).

The General fund is budgeting a deficit of -\$146,441 in fiscal year 2026. Sales tax revenues could possibly exceed \$346,250 but are budgeted conservatively at 223,000. Expense savings may be found in fund transfers (12,000), capital purchases (15,000), and training (2,500). If this revenue and expense savings are realized, the General fund may not incur a deficit.

The Village administration functions are performed mainly at the Village Hall at 211 South Seminary Street.



01 General

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Interest Income - Non-grant	20,000.00
Taxes	561,742.00
Fees	85,850.00
Licenses & Permits	9,000.00
Other types of income	3,500.00
Total Revenue	680,092.00
Expense Accounts	2026 Budget
Contract Services	181,000.00
Facilities and Equipment	7,500.00
Maintenance, Repairs & Parts	27,000.00
Operations	17,100.00
Gross Wages, Payroll Taxes and Employee Benefits	184,358.00
Other Types of Expenses & Insurance	77,575.00
Total Expenses	494,533.00
Net Ordinary Income Before Other Expenses	185,559.00
Other Expenses	
Capital Expenses	15,000.00
Economic Development Tax Rebate	100,000.00
Transfers to Other Village Funds	217,000.00
Total Other Expenses	332,000.00
Net Income	(146,441.00)

Village of Downs
Fiscal Year 2026 Budget
01 General Fund

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	18,014.90	15,000.00
46400 - Other Types of Income		
46410 - Advertising/Sponsorships	207.50	200.00
46420 - Donations	15,000.00	
46430 - Miscellaneous Revenue	297.83	0.00
Total 46400 - Other Types of Income	15,505.33	200.00
47000 - Taxes		
47010 - Property Tax	95,813.18	95,887.00
47020 - Income Tax	199,871.94	180,000.00
47030 - Use Tax	45,353.78	48,000.00
47040 - Replacement Tax	6,495.71	9,000.00
47070 - Sales Tax	125,333.32	170,000.00
47072 - Sales Tax - Local 1%	116,877.02	160,000.00
Total 47000 - Taxes	589,744.95	662,887.00
47100 - Fees		
47120 - Zoning Fees	200.00	500.00
47180 - Garbage Fees (368)	75,240.05	74,580.00
47185 - Garbage Penalties (360)	422.54	450.00
47190 - Electricity Fees	1,200.00	1,200.00
Total 47100 - Fees	77,062.59	76,730.00
47200 - Licenses & Permits		
47220 - Building Permits	8,700.00	7,500.00
47250 - Other	85.00	
Total 47200 - Licenses & Permits	8,785.00	7,500.00
Total Income	709,112.77	762,317.00
Gross Profit	709,112.77	762,317.00
Expense		
60900 - Business Expenses		
60920 - Registration/Recording Fees	630.00	500.00
60940 - Bank Fees	810.69	660.00
60950 - Donations to Non-Profits	650.00	750.00
Total 60900 - Business Expenses	2,090.69	1,910.00
62100 - Contract Services		
62110 - Accounting Fees	9,000.00	9,000.00
62120 - Engineering Service	9,799.50	10,000.00
62140 - Legal Fees	19,332.00	25,000.00
62150 - Outside Contract Services	1,802.25	20,000.00
62155 - I.T. Services	980.00	0.00
62170 - Garbage Fees	72,798.64	72,420.00
62190 - Inspector	4,075.00	5,000.00
Total 62100 - Contract Services	117,787.39	141,420.00
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	2,118.62	5,000.00
62840 - Equipment Rental	2,620.80	3,000.00
62880 - Real Estate & Personal Prop Tax	159.12	0.00
Total 62800 - Facilities and Equipment	4,898.54	8,000.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	0.00	2,000.00
64820 - Building Repairs	3,757.00	10,000.00
64830 - Building Improvements	1,081.99	0.00
64840 - Hardware and Software Costs	4,220.02	5,000.00
Total 64800 - Maintenance, Repairs & Parts	9,059.01	17,000.00
64900 - Supplies		
64910 - Office Supplies	1,683.58	2,000.00
64920 - General Supplies	1,407.41	2,000.00
Total 64900 - Supplies	3,090.99	4,000.00
65000 - Operations		
65010 - Books, Subscriptions, Reference	398.96	200.00
65020 - Postage, Mailing Service	869.91	2,500.00
65030 - Printing and Copying	116.78	200.00
65050 - Utilities & Fuel		

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	17,966.07	15,000.00
46400 - Other Types of Income		
46410 - Advertising/Sponsorships	361.50	6,000.00
46420 - Donations	5.00	
46430 - Miscellaneous Revenue	2,384.68	500.00
Total 46400 - Other Types of Income	2,751.16	6,500.00
47000 - Taxes		
47010 - Property Tax	97,796.70	100,681.00
47020 - Income Tax	155,534.07	185,000.00
47030 - Use Tax	32,169.32	45,000.00
47040 - Replacement Tax	3,103.99	7,500.00
47070 - Sales Tax	125,682.84	192,500.00
47072 - Sales Tax - Local 1%	83,159.11	183,000.00
Total 47000 - Taxes	497,446.03	713,681.00
47100 - Fees		
47120 - Zoning Fees	700.00	250.00
47180 - Garbage Fees (368)	63,068.64	77,805.00
47185 - Garbage Penalties (360)	414.00	450.00
47190 - Electricity Fees	960.00	1,200.00
Total 47100 - Fees	65,142.64	79,705.00
47200 - Licenses & Permits		
47220 - Building Permits	10,695.00	7,500.00
47250 - Other	120.00	
Total 47200 - Licenses & Permits	10,815.00	7,500.00
Total Income	594,120.90	822,386.00
Gross Profit	594,120.90	822,386.00
Expense		
60900 - Business Expenses		
60920 - Registration/Recording Fees	41.00	500.00
60930 - Fines/Penalties/Judgments/Late	75.00	
60940 - Bank Fees	1,963.58	1,950.00
60950 - Donations to Non-Profits	0.00	500.00
Total 60900 - Business Expenses	2,079.59	2,950.00
62100 - Contract Services		
62110 - Accounting Fees	22,000.00	22,000.00
62120 - Engineering Service	5,398.60	10,000.00
62140 - Legal Fees	0.00	25,000.00
62150 - Outside Contract Services	4,248.03	20,000.00
62155 - I.T. Services	22,006.03	24,000.00
62170 - Garbage Fees	70,171.67	75,894.00
62190 - Inspector	2,900.00	5,000.00
Total 62100 - Contract Services	126,724.33	181,894.00
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	909.97	8,000.00
62840 - Equipment Rental	2,913.60	3,000.00
62880 - Real Estate & Personal Prop Tax	-9.26	640.00
Total 62800 - Facilities and Equipment	3,814.31	11,640.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	323.18	2,000.00
64820 - Building Repairs	0.00	5,000.00
64830 - Building Improvements	0.00	5,000.00
64840 - Hardware and Software Costs	10,552.90	10,000.00
Total 64800 - Maintenance, Repairs & Parts	10,876.08	22,000.00
64900 - Supplies		
64910 - Office Supplies	1,868.42	2,000.00
64920 - General Supplies	1,117.09	3,000.00
Total 64900 - Supplies	2,985.51	5,000.00
65000 - Operations		
65010 - Books, Subscriptions, Reference	159.90	200.00
65020 - Postage, Mailing Service	1,235.11	1,500.00
65030 - Printing and Copying	117.18	200.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	20,000.00
46400 - Other Types of Income	
46410 - Advertising/Sponsorships	1,000.00
46430 - Miscellaneous Revenue	2,500.00
Total 46400 - Other Types of Income	3,500.00
47000 - Taxes	
47010 - Property Tax	105,742.00
47020 - Income Tax	190,000.00
47030 - Use Tax	40,000.00
47040 - Replacement Tax	3,000.00
47070 - Sales Tax	200,000.00
47072 - Sales Tax - Local 1%	23,000.00
Total 47000 - Taxes	561,742.00
47100 - Fees	
47120 - Zoning Fees	500.00
47180 - Garbage Fees (368)	83,700.00
47185 - Garbage Penalties (360)	450.00
47190 - Electricity Fees	1,200.00
Total 47100 - Fees	85,850.00
47200 - Licenses & Permits	
47220 - Building Permits	9,000.00
Total 47200 - Licenses & Permits	9,000.00
Total Income	680,092.00
Gross Profit	680,092.00
Expense	
60900 - Business Expenses	
60920 - Registration/Recording Fees	500.00
60940 - Bank Fees	2,700.00
60950 - Donations to Non-Profits	500.00
Total 60900 - Business Expenses	3,700.00
62100 - Contract Services	
62110 - Accounting Fees	23,000.00
62120 - Engineering Service	10,000.00
62140 - Legal Fees	25,000.00
62150 - Outside Contract Services	10,000.00
62155 - I.T. Services	27,000.00
62170 - Garbage Fees	81,000.00
62190 - Inspector	5,000.00
Total 62100 - Contract Services	181,000.00
62800 - Facilities and Equipment	
62805 - Equipment (Non-Depreciable)	5,000.00
62840 - Equipment Rental	2,500.00
Total 62800 - Facilities and Equipment	7,500.00
64800 - Maintenance, Repairs & Parts	
64810 - Equipment Maint/Repairs/Parts	2,000.00
64820 - Building Repairs	5,000.00
64830 - Building Improvements	5,000.00
64840 - Hardware and Software Costs	15,000.00
Total 64800 - Maintenance, Repairs & Parts	27,000.00
64900 - Supplies	
64910 - Office Supplies	2,000.00
64920 - General Supplies	3,000.00
Total 64900 - Supplies	5,000.00
65000 - Operations	
65010 - Books, Subscriptions, Reference	200.00
65020 - Postage, Mailing Service	1,500.00
65030 - Printing and Copying	200.00
65050 - Utilities & Fuel	
65051 - Communications / Data	3,500.00
65052 - Natural Gas	1,000.00
65053 - Electricity	600.00

Village of Downs
Fiscal Year 2026 Budget
01 General Fund

65051 - Communications / Data	2,690.19	3,500.00
65052 - Natural Gas	768.25	1,200.00
65053 - Electricity	392.54	600.00
65054 - Street Lighting	7,889.39	8,000.00
65060 - Water & Sewer	530.73	600.00
Total 65050 - Utilities & Fuel	12,271.10	13,900.00
Total 65000 - Operations	13,656.75	16,800.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	4,125.14	1,500.00
65120 - Insurance - Liability, D and O	46,434.98	50,000.00
65140 - Uniform / Work Clothing	421.67	0.00
65150 - Memberships and Dues	889.99	800.00
65160 - Other Costs	0.00	100.00
65170 - Training	1,223.00	500.00
Total 65100 - Other Types of Expenses	53,094.78	52,900.00
66000 - Gross Wages		
66010 - Salary - Mayor	9,000.00	9,000.00
66011 - Salary - Trustee	9,000.00	10,500.00
66012 - Salary - Clerk	10,200.00	10,200.00
66020 - Salary - ESDA	600.00	600.00
66021 - Salary - Zoning	3,210.00	3,210.00
66100 - Hourly - Treasurer Assistant	21,401.32	20,000.00
66113 - Hourly - Treasurer	35,793.20	40,000.00
66132 - Hourly - Streets	1,021.00	1,000.00
66137 - Hourly - I.T.	13,729.50	15,000.00
66197 - Hourly-Personal Time Off (PTO)	184.50	640.00
66198 - Hourly - Paid Holidays Reg Rate	4,292.48	3,000.00
66199 - Hourly - Paid Holidays 1.5 Rate	11.40	500.00
Total 66000 - Gross Wages	108,443.40	113,650.00
66196 - Compensated Absences	-2,720.00	
66200 - Payroll Expenses		
66210 - SS - Employer	8,628.97	7,047.00
66220 - Medicare - Employer	2,018.09	1,648.00
66250 - State Unemployment Tax	194.49	200.00
Total 66200 - Payroll Expenses	10,841.55	8,895.00
66300 - Employee Benefits	3,360.26	3,500.00
66301 - Village Match SIMPLE IRA	1,096.49	1,000.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	645.00	1,000.00
68320 - Travel	0.00	500.00
68321 - Mileage Reimbursement	453.94	750.00
Total 68300 - Travel and Meetings	1,098.94	2,250.00
Total Expense	325,798.79	371,325.00
Net Ordinary Income	383,313.98	390,992.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	38,823.06	130,000.00
Total Other Income	38,823.06	130,000.00
Other Expense		
80100 - Capital Expenses		
80104 - Capital Expenses - Equipment	12,270.15	15,000.00
80111 - Capital Expense - Land	60,000.00	60,000.00
Total 80100 - Capital Expenses	72,270.15	75,000.00
88888 - Transfers to Other Funds	304,732.33	372,500.00
88889 - Transfer to Funds-Infrastructure	47,221.00	46,200.00
Total Other Expense	424,223.48	493,700.00
Net Other Income	-351,953.33	-363,700.00
Net Income	31,360.65	27,292.00

65050 - Utilities & Fuel		
65051 - Communications / Data	2,648.44	3,500.00
65052 - Natural Gas	624.11	1,200.00
65053 - Electricity	462.24	600.00
65054 - Street Lighting	6,579.20	8,000.00
65055 - Fuel	1,221.26	0.00
65060 - Water & Sewer	509.41	600.00
Total 65050 - Utilities & Fuel	12,044.66	13,900.00
Total 65000 - Operations	13,556.85	15,800.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	1,201.20	1,500.00
65120 - Insurance - Liability, D and O	57,248.13	50,000.00
65140 - Uniform / Work Clothing	0.00	500.00
65150 - Memberships and Dues	801.66	800.00
65160 - Other Costs	152.52	100.00
65170 - Training	1,232.00	2,500.00
Total 65100 - Other Types of Expenses	60,635.51	55,400.00
66000 - Gross Wages		
66010 - Salary - Mayor	7,961.35	9,000.00
66011 - Salary - Trustee	8,874.37	9,750.00
66012 - Salary - Clerk	9,023.19	10,200.00
66020 - Salary - ESDA	530.92	600.00
66021 - Salary - Zoning	3,045.41	3,338.00
66100 - Hourly - Treasurer Assistant	19,805.20	20,000.00
66110 - Hourly - Billing	7,899.04	8,190.00
66113 - Hourly - Treasurer	57,824.55	45,000.00
66130 - Hourly - Mowing	12,004.83	15,000.00
66132 - Hourly - Streets	152.25	1,000.00
66137 - Hourly - I.T.	16,836.78	15,000.00
66197 - Hourly-Personal Time Off (PTO)	1,739.61	1,000.00
66198 - Hourly - Paid Holidays Reg Rate	6,556.46	4,000.00
66199 - Hourly - Paid Holidays 1.5 Rate	401.12	0.00
Total 66000 - Gross Wages	152,655.08	142,078.00
66200 - Payroll Expenses		
66210 - SS - Employer	10,902.56	8,878.00
66220 - Medicare - Employer	2,549.79	2,028.00
66250 - State Unemployment Tax	282.14	200.00
Total 66200 - Payroll Expenses	13,734.49	10,906.00
66300 - Employee Benefits	3,460.83	7,200.00
66301 - Village Match SIMPLE IRA	1,808.24	1,000.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	545.00	1,000.00
68320 - Travel	0.00	500.00
68321 - Mileage Reimbursement	26.13	750.00
Total 68300 - Travel and Meetings	571.13	2,250.00
Total Expense	382,901.95	458,118.00
Net Ordinary Income	201,218.95	364,268.00
Other Income/Expense		
Other Expense		
80100 - Capital Expenses		
80104 - Capital Expenses - Equipment	47,000.28	15,000.00
Total 80100 - Capital Expenses	47,000.28	15,000.00
80300 - Economic Development Tax Rebate	66,592.45	60,720.00
88888 - Transfers to Other Funds	111,936.51	246,596.00
Total Other Expense	225,529.24	322,316.00
Net Other Income	225,529.24	-322,316.00
Net Income	-24,310.29	41,952.00

65054 - Street Lighting	8,000.00
65055 - Fuel	1,500.00
65060 - Water & Sewer	600.00
Total 65050 - Utilities & Fuel	15,200.00
Total 65000 - Operations	17,100.00
65100 - Other Types of Expenses	
65110 - Advertising & Publications Exp	1,500.00
65120 - Insurance - Liability, D and O	60,000.00
65140 - Uniform / Work Clothing	0.00
65150 - Memberships and Dues	900.00
65160 - Other Costs	100.00
65170 - Training	2,500.00
Total 65100 - Other Types of Expenses	65,000.00
66000 - Gross Wages	
66010 - Salary - Mayor	9,000.00
66011 - Salary - Trustee	9,750.00
66012 - Salary - Clerk	10,200.00
66020 - Salary - ESDA	600.00
66021 - Salary - Zoning	3,450.00
66040 - Salary - Police	0.00
66100 - Hourly - Treasurer Assistant	23,000.00
66110 - Hourly - Billing	10,000.00
66112 - Hourly - Water	0.00
66113 - Hourly - Treasurer	60,000.00
66130 - Hourly - Mowing	15,000.00
66137 - Hourly - I.T.	18,000.00
66197 - Hourly-Personal Time Off (PTO)	2,000.00
66198 - Hourly - Paid Holidays Reg Rate	6,100.00
Total 66000 - Gross Wages	167,100.00
66200 - Payroll Expenses	
66210 - SS - Employer	10,360.00
66220 - Medicare - Employer	2,423.00
66250 - State Unemployment Tax	275.00
Total 66200 - Payroll Expenses	13,058.00
66300 - Employee Benefits	4,200.00
66301 - Village Match SIMPLE IRA	1,875.00
68300 - Travel and Meetings	
68310 - Conference, Convention, Meeting	1,000.00
68320 - Travel	500.00
68321 - Mileage Reimbursement	500.00
Total 68300 - Travel and Meetings	2,000.00
Total Expense	494,533.00
Net Ordinary Income	185,558.88
Other Income/Expense	
Other Expense	
80100 - Capital Expenses	
80104 - Capital Expenses - Equipment	15,000.00
Total 80100 - Capital Expenses	15,000.00
80300 - Economic Development Tax Rebate	100,000.00
88888 - Transfers to Other Funds	217,000.00
88889 - Transfer to Funds-Infrastructure	0.00
Total Other Expense	332,000.00
Net Other Income	-332,000.00
Net Income	-146,441.00



VILLAGE OF DOWNS
02 WATER BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

Water Fund Summary

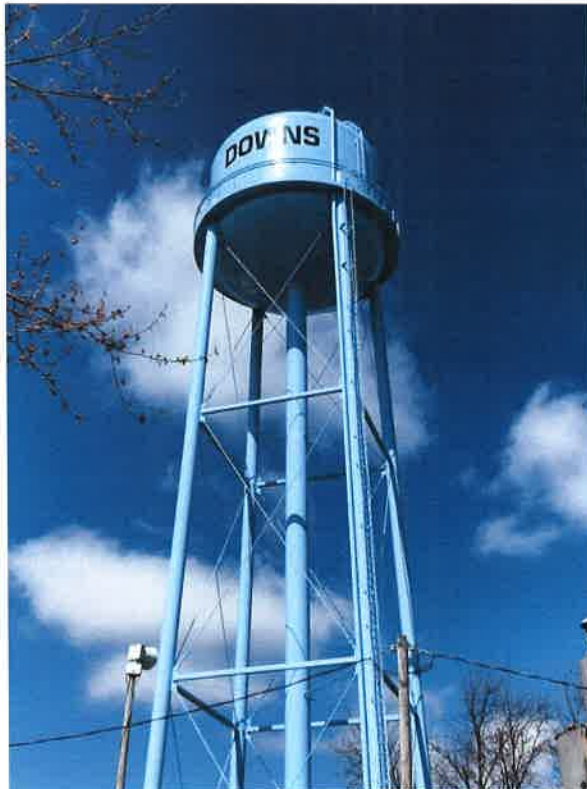
The Water fund is one of two village enterprise funds. Enterprise funds are used to account for business-type activities with the intent to have the financial means to meet or exceed the activity's expenses. The Water fund expenses are supported by fees charged for the water supply.

The Village waterworks system provides treated well water to the Village residents. The debt service portion of the water rate was increased by \$18.10 effective December 2024. The operations, maintenance, and replacement (OMR) and capital improvement (CI) portions of the water rate have not yet been increased since 2009. These rates may be increased following the calculation of the cost of production of one gallon of water produced from the renovated water plant.

The Water fund receives revenue mainly from water fees. Additional revenue is received from property taxes, equipment rental fees, and investment interest.

The largest Water fund expenses are water meters, employee wages and benefits, and outside contract services. With the newly renovated water plant scheduled for operation in April 2025, additional expenses will be incurred for contract services and supplies.

The Water fund is making debt payments on 2023 water vacuum equipment.



02 Water

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Interest Income	5,000.00
Property Taxes	8,800.00
Water Fees	420,575.00
Sales Taxes 1%	167,000.00
IEPA Loan Forgiveness	1,650,000.00
Total Revenue	2,251,375.00
Expense Accounts	2026 Budget
Contract Services	50,000.00
Facilities and Equipment	16,000.00
Maintenance, Repairs & Parts	14,500.00
Supplies	77,000.00
Operations	20,800.00
Gross Wages, Payroll Taxes and Employee Benefits	103,951.00
Interest Expense	15,065.00
Other Expenses	3,800.00
Total Expenses	301,116.00
Net Ordinary Income Before Other Expenses	1,950,259.00
Other Expenses	
Long Term Debt Payments	300,259.00
Total Other Expenses	300,259.00
Net Income - Water Fund	1,650,000.00

Village of Downs
Fiscal Year 2026 Budget
02 Water

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	5,627.70	4,800.00
46450 · Grant Revenue		
46456 · IEPA Grant Forgiveness L17-5234	1,250,000.00	
Total 46450 · Grant Revenue	1,250,000.00	0.00
47000 · Taxes		
47010 · Property Tax	7,994.86	8,000.00
Total 47000 · Taxes	7,994.86	8,000.00
47100 · Fees		
47105 · NSF Fees (380)	225.00	100.00
47144 · Water Reconnect Fee	440.00	400.00
47145 · Water Shut Off Fee	1,110.39	1,000.00
47170 · Water Fees (361)		
47170-1 · Water Fees - OMR	132,666.83	
47170-2 · Water Fees - Debt Service	38,085.72	
47170-3 · Water Fees - Capital Improve	7,998.46	
47170 · Water Fees (361) - Other	0.00	165,000.00
Total 47170 · Water Fees (361)	178,691.01	165,000.00
47171 · Water Tap On Fee (365)	2,100.00	5,000.00
47175 · Water Penalties (360)	1,725.28	2,000.00
Total 47100 · Fees	184,291.68	173,500.00
Total Income	1,447,914.24	186,300.00
Gross Profit	1,447,914.24	186,300.00
Expense		
60900 · Business Expenses		
60940 · Bank Fees	122.50	
Total 60900 · Business Expenses	122.50	
62100 · Contract Services		
62120 · Engineering Service	0.00	3,000.00
62150 · Outside Contract Services	83,374.12	65,000.00
62160 · Water Testing Fees	6,088.20	5,000.00
Total 62100 · Contract Services	69,462.32	73,000.00
62800 · Facilities and Equipment		
62805 · Equipment (Non-Depreciable)	20,085.98	9,000.00
62811 · Loss on Disposal of Asset	4,428.87	
62840 · Equipment Rental	0.00	5,000.00
Total 62800 · Facilities and Equipment	24,514.85	14,000.00
64800 · Maintenance, Repairs & Parts		
64810 · Equipment Maint/Repairs/Parts	4,448.73	5,000.00
64840 · Hardware and Software Costs	3,375.90	7,000.00
Total 64800 · Maintenance, Repairs & Parts	7,824.63	12,000.00
64900 · Supplies		
64910 · Office Supplies	536.18	1,200.00
64920 · General Supplies	13,929.25	10,000.00
64951 · Water Treatment Chemicals	5,709.42	3,000.00
64952 · Water Lab Supplies	1,485.43	1,000.00
Total 64900 · Supplies	21,670.28	15,200.00
65000 · Operations		
65010 · Books, Subscriptions, Reference	72.00	
65020 · Postage, Mailing Service	3,347.27	3,000.00
65050 · Utilities & Fuel		
65052 · Natural Gas	1,152.28	1,500.00
65053 · Electricity	10,437.89	14,000.00
65055 · Fuel	209.75	2,000.00
65060 · Water & Sewer	374.72	500.00
Total 65050 · Utilities & Fuel	12,174.64	18,000.00
Total 65000 · Operations	15,593.91	21,000.00
65100 · Other Types of Expenses		
65110 · Advertising & Publications Exp	1,292.44	500.00
65140 · Uniform / Work Clothing	486.19	750.00
65150 · Memberships and Dues	655.41	500.00
65170 · Training	638.00	2,000.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	4,584.03	4,000.00
46400 · Other Types of Income		
46430 · Miscellaneous Revenue	753.50	
46445 · Equipment Rental Income	0.00	12,000.00
Total 46400 · Other Types of Income	753.50	12,000.00
47000 · Taxes		
47010 · Property Tax	8,160.87	8,400.00
Total 47000 · Taxes	8,160.87	8,400.00
47100 · Fees		
47105 · NSF Fees (380)	150.00	300.00
47144 · Water Reconnect Fee	60.00	480.00
47145 · Water Shut Off Fee	760.00	1,000.00
47170 · Water Fees (361)		
47170-1 · Water Fees - OMR	103,780.02	0.00
47170-2 · Water Fees - Debt Service	54,994.47	0.00
47170-3 · Water Fees - Capital Improve	6,398.07	0.00
47170 · Water Fees (361) - Other	0.00	244,850.00
Total 47170 · Water Fees (361)	165,172.56	244,850.00
47171 · Water Tap On Fee (365)	3,736.64	5,000.00
47175 · Water Penalties (360)	1,538.34	2,000.00
Total 47100 · Fees	171,417.54	253,630.00
47170-9 · Sales of Water Meter Parts	148.00	
Total Income	185,063.94	278,030.00
Gross Profit	185,063.94	278,030.00
Expense		
60900 · Business Expenses		
60940 · Bank Fees	25.10	
Total 60900 · Business Expenses	25.10	
62100 · Contract Services		
62120 · Engineering Service		
62120.2 · Engineering - Water Projects	0.00	3,000.00
62120 · Engineering Service - Other	7,167.44	
Total 62120 · Engineering Service	7,167.44	3,000.00
62150 · Outside Contract Services	41,575.71	40,000.00
62160 · Water Testing Fees	3,112.20	7,000.00
Total 62100 · Contract Services	51,855.35	50,000.00
62800 · Facilities and Equipment		
62805 · Equipment (Non-Depreciable)	71,199.54	10,000.00
62845 · Land Rent - Water Tower	2,500.00	0.00
Total 62800 · Facilities and Equipment	73,699.54	10,000.00
64800 · Maintenance, Repairs & Parts		
64810 · Equipment Maint/Repairs/Parts	4,224.43	7,500.00
64840 · Hardware and Software Costs	2,907.12	7,000.00
64800 · Maintenance, Repairs & Parts - Other	645.94	
Total 64800 · Maintenance, Repairs & Parts	7,777.49	14,500.00
64900 · Supplies		
64910 · Office Supplies	803.38	1,000.00
64920 · General Supplies	19,555.45	10,000.00
64951 · Water Treatment Chemicals	4,815.59	10,000.00
64952 · Water Lab Supplies	900.12	1,000.00
Total 64900 · Supplies	26,074.54	22,000.00
65000 · Operations		
65010 · Books, Subscriptions, Reference	288.00	300.00
65020 · Postage, Mailing Service	2,912.00	3,500.00
65050 · Utilities & Fuel		
65052 · Natural Gas	738.19	1,500.00
65053 · Electricity	13,056.15	8,000.00
65055 · Fuel	313.41	500.00
65060 · Water & Sewer	365.41	500.00
Total 65050 · Utilities & Fuel	14,473.16	10,500.00
Total 65000 · Operations	17,673.16	14,300.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	5,000.00
46450 · Grant Revenue	
46456 · IEPA Grant Forgiveness	
45456.2 · IEPA Grant Forgiveness L17-3104	816,020.00
46456.3 · IEPA Grant Forgiveness L17-6036	833,980.00
Total 46456 · IEPA Grant Forgiveness	1,650,000.00
Total 46450 · Grant Revenue	1,650,000.00
47000 · Taxes	
47010 · Property Tax	8,800.00
47072 · Sales Tax - Local 1%	167,000.00
Total 47000 · Taxes	175,800.00
47100 · Fees	
47145 · Water Shut Off Fee	500.00
47170 · Water Fees (361)	
47170-1 · Water Fees - OMR	250,625.00
47170-2 · Water Fees - Debt Service	155,800.00
47170-3 · Water Fees - Capital Improve	8,400.00
Total 47170 · Water Fees (361)	414,825.00
47171 · Water Tap On Fee (365)	4,000.00
47175 · Water Penalties (360)	1,250.00
Total 47100 · Fees	420,575.00
Total Income	2,251,375.00
Gross Profit	2,251,375.00
Expense	
62100 · Contract Services	
62120 · Engineering Service	
62120.2 · Engineering - Water Projects	3,000.00
Total 62120 · Engineering Service	3,000.00
62150 · Outside Contract Services	40,000.00
62160 · Water Testing Fees	7,000.00
Total 62100 · Contract Services	50,000.00
62800 · Facilities and Equipment	
62805 · Equipment (Non-Depreciable)	10,000.00
62845 · Land Rent - Water Tower	6,000.00
Total 62800 · Facilities and Equipment	16,000.00
64800 · Maintenance, Repairs & Parts	
64810 · Equipment Maint/Repairs/Parts	7,500.00
64840 · Hardware and Software Costs	7,000.00
Total 64800 · Maintenance, Repairs & Parts	14,500.00
64900 · Supplies	
64910 · Office Supplies	1,000.00
64920 · General Supplies	15,000.00
64951 · Water Treatment Chemicals	10,000.00
64952 · Water Lab Supplies	1,000.00
64953 · Water Plant Salt	50,000.00
Total 64900 · Supplies	77,000.00
65000 · Operations	
65010 · Books, Subscriptions, Reference	300.00
65020 · Postage, Mailing Service	3,000.00
65050 · Utilities & Fuel	
65052 · Natural Gas	1,500.00
65053 · Electricity	15,000.00
65055 · Fuel	500.00
65060 · Water & Sewer	500.00
Total 65050 · Utilities & Fuel	17,500.00
Total 65000 · Operations	20,800.00
65100 · Other Types of Expenses	
65140 · Uniform / Work Clothing	750.00
65150 · Memberships and Dues	750.00
65170 · Training	1,000.00
65190 · J.U.L.I.E.	500.00

Village of Downs
Fiscal Year 2026 Budget
02 Water

65190 - J.U.L.I.E.	459.38	400.00
Total 65100 - Other Types of Expenses	3,531.42	4,150.00
66000 - Gross Wages		
66110 - Hourly - Billing	13,356.09	15,000.00
66112 - Hourly - Water	33,985.15	33,664.00
66132 - Hourly - Streets	399.00	0.00
66195 - Hourly - Overtime	36.00	
66197 - Hourly-Personal Time Off (PTO)	475.13	680.00
66198 - Hourly - Paid Holidays Reg Rate	1,840.00	0.00
66199 - Hourly - Paid Holidays 1.5 Rate	340.20	
Total 66000 - Gross Wages	50,431.57	49,344.00
66196 - Compensated Absences	750.36	
66200 - Payroll Expenses		
66210 - SS - Employer	2,959.90	3,060.00
66220 - Medicare - Employer	692.23	715.00
66250 - State Unemployment Tax	230.67	200.00
Total 66200 - Payroll Expenses	3,882.80	3,975.00
66300 - Employee Benefits	7,998.34	7,525.00
66301 - Village Match SIMPLE IRA	1,334.62	200.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	0.00	400.00
68320 - Travel	0.00	200.00
68321 - Mileage Reimbursement	344.34	200.00
Total 68300 - Travel and Meetings	344.34	800.00
99900 - Interest Expense	2,046.81	2,100.00
Total Expense	209,508.75	203,294.00
Net Ordinary Income	1,238,405.49	-16,994.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	59,587.86	100,000.00
45001 - Other Fin Src - Long Term Debt	2,721,187.72	65,000.00
Total Other Income	2,780,775.58	165,000.00
Other Expense		
80100 - Capital Expenses	2,602,390.04	
80104 - Capital Expenses - Equipment	85,227.32	42,000.00
Total 80100 - Capital Expenses	2,688,617.36	42,000.00
81000 - Depreciation & Amortization	70,000.45	
88888 - Transfers to Other Funds	25,000.00	135,000.00
99999 - Long Term Debt Payments	15,637.29	8,400.00
Total Other Expense	2,799,255.10	165,400.00
Net Other Income	-18,479.52	-400.00
Net Income	1,219,925.97 *	-17,394.00

65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	0.00	1,500.00
65140 - Uniform / Work Clothing	0.00	750.00
65150 - Memberships and Dues	743.91	750.00
65189 - Other Costs	47.74	
65170 - Training	0.00	1,000.00
65190 - J.U.L.I.E.	411.85	500.00
Total 65100 - Other Types of Expenses	1,203.50	4,500.00
66000 - Gross Wages		
66110 - Hourly - Billing	15,722.14	16,380.00
66112 - Hourly - Water	50,662.97	52,837.00
66195 - Hourly - Overtime	113.40	
66197 - Hourly-Personal Time Off (PTO)	708.73	1,000.00
66198 - Hourly - Paid Holidays Reg Rate	2,413.32	2,285.00
66199 - Hourly - Paid Holidays 1.5 Rate	608.03	
Total 66000 - Gross Wages	70,228.59	72,502.00
66200 - Payroll Expenses		
66210 - SS - Employer	4,160.13	4,438.00
66220 - Medicare - Employer	972.90	1,051.00
66250 - State Unemployment Tax	264.39	200.00
Total 66200 - Payroll Expenses	5,397.42	5,690.00
66300 - Employee Benefits	6,783.41	9,120.00
66301 - Village Match SIMPLE IRA	1,690.07	1,000.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	0.00	400.00
68320 - Travel	0.00	200.00
68321 - Mileage Reimbursement	505.85	200.00
Total 68300 - Travel and Meetings	505.85	800.00
99900 - Interest Expense	3,408.23	4,980.00
Total Expense	268,322.25	209,392.00
Net Ordinary Income	-83,258.31	69,638.00
Other Income/Expense		
Other Expense		
80100 - Capital Expenses		
80104 - Capital Expenses - Equipment	2,839.00	
80106 - Capital Expenses - Water Main	19,652.00	
Total 80100 - Capital Expenses	22,491.00	
99999 - Long Term Debt Payments	310,970.55	37,440.00
Total Other Expense	42,362.79	37,440.00
Net Other Income	-42,362.79	-37,440.00
Net Income	-125,621.10	31,198.00

Total 65100 - Other Types of Expenses	3,000.00
66000 - Gross Wages	
66110 - Hourly - Billing	18,000.00
66112 - Hourly - Water	55,000.00
66197 - Hourly-Personal Time Off (PTO)	750.00
66198 - Hourly - Paid Holidays Reg Rate	2,100.00
Total 66000 - Gross Wages	75,850.00
66200 - Payroll Expenses	
66210 - SS - Employer	4,703.00
66220 - Medicare - Employer	1,100.00
66250 - State Unemployment Tax	250.00
Total 66200 - Payroll Expenses	6,053.00
66300 - Employee Benefits	19,948.00
66301 - Village Match SIMPLE IRA	3,100.00
68300 - Travel and Meetings	
68310 - Conference, Convention, Meeting	400.00
68320 - Travel	200.00
68321 - Mileage Reimbursement	200.00
Total 68300 - Travel and Meetings	800.00
99900 - Interest Expense	15,065.00
Total Expense	301,116.00
Net Ordinary Income	1,950,259.00
Other Income/Expense	
Other Income	
45001 - Other Fin Src - Long Term Debt	
45001.1 - OFS-LTD-IEPA Water Plant Renov	444,687.00
45001.2 - OFS - LTD - IEPA Water Main Ext	2,820,500.00
45001.3 - OFS-LTD -IEPA Loan DC Water Twr	816,375.00
Total 45001 - Other Fin Src - Long Term Debt	4,081,562.00
Total Other Income	4,081,562.00
Other Expense	
80100 - Capital Expenses	
80105 - Capital Expenses - Water Plant	444,687.00
80106 - Capital Expenses - Water Main	2,820,500.00
80113 - Capital Exp - DC Water Tower	816,375.00
Total 80100 - Capital Expenses	4,081,562.00
99999 - Long Term Debt Payments	300,259.00
Total Other Expense	4,381,821.00
Net Other Income	-300,259.00
Net Income	1,650,000.00

*Includes noncash Income of \$1,250,000 loan forgiveness.



VILLAGE OF DOWNS
03 POLICE BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

Police Fund Summary

The Downs Police department is dedicated to providing professional police services in partnership with the Downs community. Comprised of full and part-time officers, the Police department strives to provide a safe living environment, serving with compassion and integrity.

The Police fund receives revenue from police service fees and taxes (video gaming and cannabis use). Additional revenue is received from license and permit fees and investment interest.

The largest Police fund expense is employee wages and benefits. Fuel, utilities, supplies, and equipment repair costs also are major expenses within the Police fund budget.

The Police fund is making debt payments on its 2022 police truck. The debt will be paid in full in 2026.



03 Police

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Interest Income	200.00
Donations	200.00
Miscellaneous	1,000.00
Grant Revenue	300.00
Taxes (Video Gaming, Cannabis Use)	91,900.00
Fees	10,000.00
Licenses & Permits	10,850.00
Police Services	47,512.00
Total Revenue	161,962.00
Expense Accounts	2026 Budget
Contract Services	600.00
Facilities and Equipment	5,050.00
Maintenance, Repairs & Parts	6,000.00
Supplies	5,680.00
Operations	15,700.00
Gross Wages, Payroll Taxes and Employee Benefits	202,201.00
Interest Expense	200.00
Other Expenses	5,000.00
Total Expenses	240,431.00
Net Ordinary Income Before Other Income and Other Expenses	(78,469.00)
Other Income	
Transfers From Other Village Funds	87,000.00
Total Other Income	87,000.00
Other Expenses	
Long Term Debt Payments	8,296.74
Total Other Expenses	8,296.74
Net Income - Police Fund	234.26

Village of Downs
Fiscal Year 2026 Budget
03 Police

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	172.23	0.00
46400 · Other Types of Income		
46420 · Donations	6,250.00	
46430 · Miscellaneous Revenue	1,141.38	15,000.00
46440 · Police Services	48,400.04	40,000.00
Total 46400 · Other Types of Income	55,791.42	55,000.00
47000 · Taxes		
47031 · Use Tax - Cannabis	1,891.48	2,000.00
47060 · Video Gaming Tax	72,827.44	72,000.00
Total 47000 · Taxes	74,718.92	74,000.00
47100 · Fees		
47135 · Fines & Violations	7,143.04	2,500.00
Total 47100 · Fees	7,143.04	2,500.00
47200 · Licenses & Permits		
47210 · Liquor License	5,600.00	5,600.00
47230 · Video Gaming License	1,200.00	1,150.00
47240 · Golf Cart Permit	1,800.00	1,400.00
Total 47200 · Licenses & Permits	8,600.00	8,150.00
Total Income	146,425.61	139,650.00
Gross Profit	146,425.61	139,650.00
Expense		
60900 · Business Expenses		
60930 · Fines/Penalties/Judgments/Late	3.39	
Total 60900 · Business Expenses	3.39	
62100 · Contract Services		
62150 · Outside Contract Services	848.00	750.00
Total 62100 · Contract Services	848.00	750.00
62800 · Facilities and Equipment		
62805 · Equipment (Non-Depreciable)	3,423.00	2,000.00
62850 · Title, License, Registration	175.00	
62890 · Rent Fees & Parking Expense	4.00	
Total 62800 · Facilities and Equipment	3,602.00	2,000.00
64800 · Maintenance, Repairs & Parts		
64810 · Equipment Maint/Repairs/Parts	2,010.66	4,000.00
64820 · Building Repairs	272.49	3,000.00
64830 · Building Improvements	0.00	7,500.00
64840 · Hardware and Software Costs	3,158.56	3,500.00
Total 64800 · Maintenance, Repairs & Parts	5,441.71	18,000.00
64900 · Supplies		
64910 · Office Supplies	175.16	1,000.00
64920 · General Supplies	6,639.33	4,000.00
64930 · Police Body Cameras	3,480.00	3,600.00
Total 64900 · Supplies	10,294.49	8,600.00
65000 · Operations		
65010 · Books, Subscriptions, Reference	3,215.31	2,500.00
65020 · Postage, Mailing Service	106.18	300.00
65030 · Printing and Copying	0.00	250.00
65050 · Utilities & Fuel		
65052 · Natural Gas	1,242.67	1,800.00
65053 · Electricity	1,373.12	1,000.00
65055 · Fuel	10,426.43	13,700.00
65060 · Water & Sewer	635.13	700.00
Total 65050 · Utilities & Fuel	13,677.35	17,200.00
Total 65000 · Operations	16,998.84	20,250.00
65100 · Other Types of Expenses		
65110 · Advertising & Publications Exp	160.00	

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	46.84	250.00
46400 · Other Types of Income		
46430 · Miscellaneous Revenue	883.40	1,000.00
46440 · Police Services	39,193.80	45,904.00
Total 46400 · Other Types of Income	40,077.20	46,904.00
46450 · Grant Revenue		
45457 · ILEAS Grant	10,173.60	
Total 46450 · Grant Revenue	10,173.60	
47000 · Taxes		
47031 · Use Tax - Cannabis	1,564.92	2,000.00
47060 · Video Gaming Tax	74,769.93	87,000.00
Total 47000 · Taxes	76,334.85	89,000.00
47100 · Fees		
47135 · Fines & Violations	10,913.41	5,000.00
Total 47100 · Fees	10,913.41	5,000.00
47200 · Licenses & Permits		
47210 · Liquor License	5,850.00	6,000.00
47230 · Video Gaming License	2,000.00	1,500.00
47240 · Golf Cart Permit	1,650.00	2,000.00
Total 47200 · Licenses & Permits	9,500.00	9,500.00
Total Income	147,045.90	150,654.00
Gross Profit	147,045.90	150,654.00
Expense		
62100 · Contract Services		
62150 · Outside Contract Services	1,390.97	2,000.00
Total 62100 · Contract Services	1,390.97	2,000.00
62800 · Facilities and Equipment		
62805 · Equipment (Non-Depreciable)	18,738.80	11,500.00
Total 62800 · Facilities and Equipment	18,738.80	11,500.00
64800 · Maintenance, Repairs & Parts		
64810 · Equipment Maint/Repairs/Parts	4,375.94	3,000.00
64820 · Building Repairs	1,712.20	1,000.00
64840 · Hardware and Software Costs	2,206.72	3,000.00
Total 64800 · Maintenance, Repairs & Parts	8,294.86	7,000.00
64900 · Supplies		
64910 · Office Supplies	151.35	200.00
64920 · General Supplies	2,679.29	4,000.00
64930 · Police Body Cameras	2,610.00	3,600.00
Total 64900 · Supplies	5,440.64	7,800.00
65000 · Operations		
65010 · Books, Subscriptions, Reference	268.99	0.00
65020 · Postage, Mailing Service	108.41	300.00
65030 · Printing and Copying	0.00	250.00
65050 · Utilities & Fuel		
65052 · Natural Gas	929.97	1,800.00
65053 · Electricity	1,597.73	1,500.00
65055 · Fuel	8,543.25	11,000.00
65060 · Water & Sewer	677.51	700.00
Total 65050 · Utilities & Fuel	11,748.46	15,000.00
Total 65000 · Operations	12,125.86	15,550.00
65100 · Other Types of Expenses		
65140 · Uniform / Work Clothing	951.76	1,000.00
65150 · Memberships and Dues	1,523.33	1,500.00
65160 · Other Costs	35.72	
65170 · Training	178.20	1,500.00
Total 65100 · Other Types of Expenses	2,689.01	4,000.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	200.00
46400 · Other Types of Income	
46420 · Donations	200.00
46430 · Miscellaneous Revenue	1,000.00
46440 · Police Services	47,512.00
Total 46400 · Other Types of Income	48,712.00
46450 · Grant Revenue	300.00
47000 · Taxes	
47031 · Use Tax - Cannabis	1,900.00
47060 · Video Gaming Tax	90,000.00
Total 47000 · Taxes	91,900.00
47100 · Fees	
47135 · Fines & Violations	10,000.00
Total 47100 · Fees	10,000.00
47200 · Licenses & Permits	
47210 · Liquor License	6,000.00
47230 · Video Gaming License	3,200.00
47240 · Golf Cart Permit	1,650.00
Total 47200 · Licenses & Permits	10,850.00
Total Income	161,962.00
Gross Profit	161,962.00
Expense	
62100 · Contract Services	
62150 · Outside Contract Services	600.00
Total 62100 · Contract Services	600.00
62800 · Facilities and Equipment	
62805 · Equipment (Non-Depreciable)	5,000.00
62890 · Rent Fees & Parking Expense	50.00
Total 62800 · Facilities and Equipment	5,050.00
64800 · Maintenance, Repairs & Parts	
64810 · Equipment Maint/Repairs/Parts	3,000.00
64820 · Building Repairs	0.00
64830 · Building Improvements	1,000.00
64840 · Hardware and Software Costs	2,000.00
Total 64800 · Maintenance, Repairs & Parts	6,000.00
64900 · Supplies	
64910 · Office Supplies	200.00
64920 · General Supplies	2,000.00
64930 · Police Body Cameras	3,480.00
Total 64900 · Supplies	5,680.00
65000 · Operations	
65010 · Books, Subscriptions, Reference	300.00
65020 · Postage, Mailing Service	200.00
65030 · Printing and Copying	0.00
65050 · Utilities & Fuel	
65052 · Natural Gas	1,500.00
65053 · Electricity	2,000.00
65055 · Fuel	11,000.00
65060 · Water & Sewer	700.00
Total 65050 · Utilities & Fuel	15,200.00
Total 65000 · Operations	15,700.00
65100 · Other Types of Expenses	
65140 · Uniform / Work Clothing	1,000.00
65150 · Memberships and Dues	2,000.00
65170 · Training	1,000.00
Total 65100 · Other Types of Expenses	4,000.00

Village of Downs
Fiscal Year 2026 Budget
03 Police

65140 · Uniform / Work Clothing	1,211.38	2,500.00
65150 · Memberships and Dues	1,240.00	500.00
65170 · Training	7,790.31	9,000.00
Total 65100 · Other Types of Expenses	10,401.69	12,000.00
66000 · Gross Wages		
66040 · Salary - Police	66,300.00	61,392.00
66097 · Salary-Personal Time Off (PTO)	1,700.00	
66133 · Hourly - Police	48,991.59	83,200.00
66194 · Hourly - Paid Military Training	3,864.00	
66197 · Hourly-Personal Time Off (PTO)	336.00	
66198 · Hourly - Paid Holidays Reg Rate	3,592.10	2,016.00
66199 · Hourly - Paid Holidays 1.5 Rate	3,795.32	2,485.00
Total 66000 · Gross Wages	128,579.01	149,093.00
66196 · Compensated Absences	-5,361.16	
66200 · Payroll Expenses		
66210 · SS - Employer	7,148.08	8,903.00
66220 · Medicare - Employer	1,671.73	3,702.00
66250 · State Unemployment Tax	397.82	320.00
Total 66200 · Payroll Expenses	9,217.63	12,925.00
66300 · Employee Benefits	16,957.45	17,500.00
66301 · Village Match SIMPLE IRA	2,648.31	0.00
66300 · Travel and Meetings		
66310 · Conference, Convention, Meeting	0.00	1,500.00
66320 · Travel	997.10	1,500.00
Total 66300 · Travel and Meetings	997.10	3,000.00
99900 · Interest Expense	508.63	720.00
Total Expense	201,137.09	244,838.00
Net Ordinary Income	-54,711.48	-105,188.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	66,158.63	123,000.00
Total Other Income	66,158.63	123,000.00
Other Expense		
99999 · Long Term Debt Payments	10,642.13	10,440.00
Total Other Expense	10,642.13	10,440.00
Net Other Income	55,516.50	112,560.00
Net Income	805.02	7,372.00

66000 · Gross Wages		
66040 · Salary - Police	82,646.05	135,000.00
66097 · Salary-Personal Time Off (PTO)	1,009.68	
66133 · Hourly - Police	4,014.98	10,000.00
66197 · Hourly-Personal Time Off (PTO)	399.04	0.00
66198 · Hourly - Paid Holidays Reg Rate	1,755.71	0.00
66199 · Hourly - Paid Holidays 1.5 Rate	3,772.00	4,000.00
Total 66000 · Gross Wages	93,596.46	149,000.00
66200 · Payroll Expenses		
66210 · SS - Employer	5,372.99	9,239.00
66220 · Medicare - Employer	1,256.59	2,161.00
66250 · State Unemployment Tax	135.07	355.00
Total 66200 · Payroll Expenses	6,764.65	11,755.00
66300 · Employee Benefits	17,146.71	18,558.00
66301 · Village Match SIMPLE IRA	1,803.91	3,100.00
66300 · Travel and Meetings		
66320 · Travel	610.46	1,000.00
Total 66300 · Travel and Meetings	610.46	1,000.00
99900 · Interest Expense	271.39	460.00
Total Expense	168,873.72	231,743.00
Net Ordinary Income	-21,827.82	-81,089.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	9,292.30	92,500.00
Total Other Income	9,292.30	92,500.00
Other Expense		
99999 · Long Term Debt Payments	9,950.14	10,800.00
Total Other Expense	9,950.14	10,800.00
Net Other Income	-657.84	81,700.00
Net Income	-22,485.66	611.00

66000 · Gross Wages		
66040 · Salary - Police		150,000.00
66133 · Hourly - Police		10,000.00
66197 · Hourly-Personal Time Off (PTO)		384.00
66198 · Hourly - Paid Holidays Reg Rate		2,000.00
66199 · Hourly - Paid Holidays 1.5 Rate		4,000.00
Total 66000 · Gross Wages		166,384.00
66200 · Payroll Expenses		
66210 · SS - Employer		10,332.00
66220 · Medicare - Employer		2,410.00
66250 · State Unemployment Tax		232.00
Total 66200 · Payroll Expenses		12,974.00
66300 · Employee Benefits		20,568.00
66301 · Village Match SIMPLE IRA		2,275.00
66300 · Travel and Meetings		
66310 · Conference, Convention, Meeting		0.00
66320 · Travel		1,000.00
Total 66300 · Travel and Meetings		1,000.00
99900 · Interest Expense		200.00
Total Expense		240,431.00
Net Ordinary Income		-78,469.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds		87,000.00
Total Other Income		87,000.00
Other Expense		
99999 · Long Term Debt Payments		8,296.74
Total Other Expense		8,296.74
Net Other Income		78,703.26
Net Income		234.26



VILLAGE OF DOWNS
05 MFT BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

MFT Fund Summary

The Village receives monthly distributions of Motor Fuel Tax (MFT) from the State of Illinois. The use of Motor Fuel Tax funds is restricted for roadway construction and maintenance related expenditures. The MFT revenues and expenses are required to be accounted for separately as a special revenue fund.

The Village's Motor Fuel Tax is computed as a portion of the State imposed motor fuel taxes on diesel fuel, gasoline, and combustible gasses. These taxes are imposed on a fixed rate per gallon basis. Effective July 1, 2019, an additional Transportation Renewal Fund Tax (TRF) was imposed adding 19 cents per gallon. This new MFT tax doubled the tax rate and was the first MFT tax increase since 1990. The combined tax on diesel fuel, liquified petroleum gas, and liquified natural gas is 54.5 cents. The tax on gasoline and compressed natural gas is 47 cents.

The Village of Downs works with MSA Professional Services and the Illinois Department of Transportation to plan, budget, and implement Motor Fuel Tax fund projects.

Funds are saved over a period of years to accumulate enough revenue to fund expensive road maintenance projects. Increased material and labor costs have placed significant stress on the Village's ability to maintain its roads using only MFT revenues.

The Village will use a portion of its over \$120,000 fund balance along with an estimated \$57,350 in motor fuel taxes on its road projects in fiscal year 2026.



Village of Downs
Fiscal Year 2025 Budget
05 MFT

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	2,645.69	0.00
45015 - Interest Income - Grant Funds	2,223.83	
47000 - Taxes		
47050 - Motor Fuel	52,747.74	50,000.00
Total 47000 - Taxes	52,747.74	50,000.00
Total Income	57,617.26	50,000.00
Gross Profit	57,617.26	50,000.00
Expense		
62100 - Contract Services		
62120 - Engineering Service	3,032.00	9,832.40
Total 62100 - Contract Services	3,032.00	9,832.40
64800 - Maintenance, Repairs & Parts		
64850 - MFT		
64852 - Streets (514)	0.00	56,666.54
Total 64850 - MFT	0.00	56,666.54
Total 64800 - Maintenance, Repairs & Parts	0.00	56,666.54
64900 - Supplies		
64940 - MFT		
64941 - Signs (658)	0.00	2,000.00
64942 - Culverts (620)	0.00	13,700.00
64943 - Snow Removal (616)	0.00	2,500.00
64944 - Streets (614)		
64944.1 - Aggregate	0.00	28,780.00
64944.2 - Asphalt (Cold Patch & Hot Mix)	0.00	6,250.00
64944.3 - Bit Malls	0.00	3,000.00
64944.4 - Sidewalks/Concrete	0.00	7,200.00
Total 64944 - Streets (614)	0.00	45,230.00
64940 - MFT - Other	0.00	13,837.60
Total 64940 - MFT	0.00	77,267.60
Total 64900 - Supplies	0.00	77,267.60
65000 - Operations		
65070 - Grant Expenses		
65071 - Rebuild IL MFT Grant Expense	11,897.66	66,233.46
Total 65070 - Grant Expenses	11,897.66	66,233.46
Total 65000 - Operations	11,897.66	66,233.46
Total Expense	14,929.66	210,000.00
Net Ordinary Income	42,687.60	-160,000.00
Net Income	42,687.60	-160,000.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	3,948.67	4,000.00
47000 - Taxes		
47050 - Motor Fuel	45,825.09	50,000.00
Total 47000 - Taxes	45,825.09	50,000.00
Total Income	49,773.76	54,000.00
Gross Profit	49,773.76	54,000.00
Expense		
62100 - Contract Services		
62120 - Engineering Service	9,202.92	8,970.75
Total 62100 - Contract Services	9,202.92	8,970.75
64800 - Maintenance, Repairs & Parts		
64850 - MFT		
64852 - Streets (514)	32,849.56	75,000.00
Total 64850 - MFT	32,849.56	75,000.00
Total 64800 - Maintenance, Repairs & Parts	32,849.56	75,000.00
64900 - Supplies		
64940 - MFT		
64941 - Signs (658)	456.50	2,000.00
64942 - Culverts (620)	4,363.00	15,400.00
64943 - Snow Removal (616)	1,674.50	2,500.00
64944 - Streets (614)		
64944.1 - Aggregate	0.00	15,625.00
64944.3 - Bit Malls	0.00	28,000.00
64944.4 - Sidewalks/Concrete	0.00	7,200.00
Total 64944 - Streets (614)	0.00	50,825.00
64946 - Seeding and Restoration	0.00	5,000.00
Total 64940 - MFT	6,494.00	75,725.00
Total 64900 - Supplies	6,494.00	75,725.00
65000 - Operations		
65070 - Grant Expenses		
65071 - Rebuild IL MFT Grant Expense	54,335.80	0.00
Total 65070 - Grant Expenses	54,335.80	0.00
Total 65000 - Operations	54,335.80	0.00
Total Expense	102,882.28	159,695.75
Net Ordinary Income	-53,108.52	-105,695.75
Net Income	-53,108.52	-105,695.75

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	4,000.00
47000 - Taxes	
47050 - Motor Fuel	57,350.00
Total 47000 - Taxes	57,350.00
Total Income	61,350.00
Gross Profit	61,350.00
Expense	
62100 - Contract Services	
62120 - Engineering Service	10,000.00
Total 62100 - Contract Services	10,000.00
64800 - Maintenance, Repairs & Parts	
64850 - MFT	
64852 - Streets (514)	42,150.00
Total 64850 - MFT	42,150.00
Total 64800 - Maintenance, Repairs & Parts	42,150.00
64900 - Supplies	
64940 - MFT	
64941 - Signs (658)	1,500.00
64942 - Culverts (620)	11,000.00
64943 - Snow Removal (616)	2,500.00
64944 - Streets (614)	
64944.1 - Aggregate	15,625.00
64944.3 - Bit Malls	28,000.00
64944.4 - Sidewalks/Concrete	7,200.00
Total 64944 - Streets (614)	50,825.00
64946 - Seeding and Restoration	5,000.00
Total 64940 - MFT	70,825.00
Total 64900 - Supplies	70,825.00
Total Expense	122,975.00
Net Ordinary Income	-61,625.00
Net Income	-61,625.00



VILLAGE OF DOWNS
11 STREETS BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

Streets Fund Summary

The Village receives funding for its Streets fund from property taxes assessed by Downs Township Road District (070) and Old Town Township Road District (092).

The Village expects revenues of \$40,207 from this Road and Bridge property tax revenue assessed by these two Road Districts. Additional revenue will be received from equipment rental, General fund transfers and investment interest.

The largest Streets fund expense is employee wages and benefits. The Streets crew is responsible for maintaining the Village's streets, sidewalks, and alleys.

The Village is in the process of updating and implementing its Streetscape project plan. This plan will be implemented in the Capital Projects fund.

The Streets fund is making debt payments on the three pieces of equipment purchased in 2022 and 2023. The payments are funded by General fund transfers.



11 Streets

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Interest Income - Non-grant	100.00
Taxes	40,207.00
Equipment Rental	5,000.00
Total Revenue	45,307.00
Expense Accounts	2026 Budget
Contract Services	2,500.00
Facilities and Equipment	4,000.00
Maintenance, Repairs & Parts	7,000.00
Supplies	2,000.00
Drainage	5,000.00
Operations	8,500.00
Gross Wages, Payroll Taxes and Employee Benefits	83,380.16
Interest Expense	5,793.00
Other Types of Expenses	1,400.00
Total Expenses	119,573.16
Net Ordinary Income Before Other Income and Other Expenses	(74,266.16)
Other Income	
Transfers From Other Village Funds	130,000.00
Total Other Income	130,000.00
Other Expenses	
Long Term Debt Payments	53,158.00
Total Other Expenses	53,158.00
Net Income - Streets Fund	2,575.84

Village of Downs
Fiscal Year 2026 Budget
11 Streets

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	222.65	250.00
46400 · Other Types of Income		
46430 · Miscellaneous Revenue	181.19	
Total 46400 · Other Types of Income	181.19	0.00
47000 · Taxes		
47080 · Road & Bridge Tax	33,881.38	33,500.00
Total 47000 · Taxes	33,881.38	33,500.00
Total Income	34,285.22	33,750.00
Gross Profit	34,285.22	33,750.00
Expense		
60900 · Business Expenses		
60940 · Bank Fees	562.50	
Total 60900 · Business Expenses	562.50	
62100 · Contract Services		
62120 · Engineering Service	1,000.00	1,000.00
62150 · Outside Contract Services	1,080.50	1,000.00
Total 62100 · Contract Services	2,080.50	2,000.00
62800 · Facilities and Equipment		
62805 · Equipment (Non-Depreciable)	1,470.98	3,000.00
62806 · Equipment Warranty	1,129.00	1,020.00
62840 · Equipment Rental	0.00	2,000.00
62850 · Title, License, Registration	348.00	
Total 62800 · Facilities and Equipment	2,947.98	6,020.00
64800 · Maintenance, Repairs & Parts		
64810 · Equipment Maint/Repairs/Parts	2,479.53	5,000.00
64820 · Building Repairs	0.00	6,000.00
Total 64800 · Maintenance, Repairs & Parts	2,479.53	11,000.00
64900 · Supplies		
64920 · General Supplies	3,296.40	6,000.00
Total 64900 · Supplies	3,296.40	6,000.00
65000 · Operations		
65050 · Utilities & Fuel		
65052 · Natural Gas	976.09	1,300.00
65053 · Electricity	941.51	2,000.00
65055 · Fuel	6,830.50	4,000.00
65060 · Water & Sewer	534.24	550.00
Total 65050 · Utilities & Fuel	9,282.34	7,850.00
Total 65000 · Operations	9,282.34	7,850.00
65100 · Other Types of Expenses		
65110 · Advertising & Publications Exp	88.48	
65140 · Uniform / Work Clothing	760.45	1,000.00
65160 · Other Costs	103.53	
65170 · Training	0.00	500.00
Total 65100 · Other Types of Expenses	952.46	1,500.00
66000 · Gross Wages		
66130 · Hourly - Mowing	13,861.52	10,000.00
66131 · Hourly - Snow Plow	965.00	2,500.00
66132 · Hourly - Streets	41,336.00	56,973.12
66197 · Hourly-Personal Time Off (PTO)	2,456.00	1,582.80
66198 · Hourly - Paid Holidays Reg Rate	3,776.00	2,532.48
66199 · Hourly - Paid Holidays 1.5 Rate	232.13	0.00
Total 66000 · Gross Wages	62,826.65	75,588.40
66196 · Compensated Absences	-3,615.00	
66200 · Payroll Expenses		
66210 · SS - Employer	3,482.07	4,723.66

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	75.70	250.00
46400 · Other Types of Income		
46430 · Miscellaneous Revenue	685.44	
46445 · Equipment Rental Income	3,840.00	24,000.00
Total 46400 · Other Types of Income	4,525.44	24,000.00
47000 · Taxes		
47080 · Road & Bridge Tax	35,747.69	36,900.00
Total 47000 · Taxes	35,747.69	36,900.00
Total Income	40,348.83	61,150.00
Gross Profit	40,348.83	61,150.00
Expense		
62100 · Contract Services		
62120 · Engineering Service	4,924.44	1,000.00
62150 · Outside Contract Services	1,027.32	2,000.00
Total 62100 · Contract Services	5,951.76	3,000.00
62800 · Facilities and Equipment		
62805 · Equipment (Non-Depreciable)	2,425.79	2,000.00
62806 · Equipment Warranty	1,020.00	1,020.00
62840 · Equipment Rental	0.00	2,000.00
Total 62800 · Facilities and Equipment	3,445.79	5,020.00
64800 · Maintenance, Repairs & Parts		
64810 · Equipment Maint/Repairs/Parts	414.09	3,000.00
64820 · Building Repairs	562.50	5,000.00
Total 64800 · Maintenance, Repairs & Parts	976.59	8,000.00
64900 · Supplies		
64920 · General Supplies	1,546.06	2,000.00
64960 · Streets		
64961 · Drainage	0.00	5,000.00
Total 64960 · Streets	0.00	5,000.00
Total 64900 · Supplies	1,546.06	7,000.00
65000 · Operations		
65050 · Utilities & Fuel		
65052 · Natural Gas	863.63	1,300.00
65053 · Electricity	1,448.98	2,000.00
65055 · Fuel	4,201.47	5,000.00
65060 · Water & Sewer	517.21	550.00
Total 65050 · Utilities & Fuel	7,031.29	8,850.00
Total 65000 · Operations	7,031.29	8,850.00
65100 · Other Types of Expenses		
65140 · Uniform / Work Clothing	67.99	750.00
65160 · Other Costs	63.08	
65170 · Training	0.00	500.00
Total 65100 · Other Types of Expenses	131.07	1,250.00
66000 · Gross Wages		
66131 · Hourly - Snow Plow	1,856.50	2,500.00
66132 · Hourly - Streets	44,312.73	32,500.00
66197 · Hourly-Personal Time Off (PTO)	2,590.25	2,488.00
66198 · Hourly - Paid Holidays Reg Rate	4,075.53	3,272.00
66199 · Hourly - Paid Holidays 1.5 Rate	697.51	500.00
Total 66000 · Gross Wages	53,532.52	41,260.00
66200 · Payroll Expenses		
66210 · SS - Employer	2,902.50	2,604.00
66220 · Medicare - Employer	678.81	609.00
66250 · State Unemployment Tax	169.51	0.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	100.00
46400 · Other Types of Income	
46445 · Equipment Rental Income	5,000.00
Total 46400 · Other Types of Income	5,000.00
47000 · Taxes	
47080 · Road & Bridge Tax	40,207.00
Total 47000 · Taxes	40,207.00
Total Income	45,307.00
Gross Profit	45,307.00
Expense	
62100 · Contract Services	
62120 · Engineering Service	2,000.00
62150 · Outside Contract Services	500.00
Total 62100 · Contract Services	2,500.00
62800 · Facilities and Equipment	
62805 · Equipment (Non-Depreciable)	2,000.00
62840 · Equipment Rental	2,000.00
Total 62800 · Facilities and Equipment	4,000.00
64800 · Maintenance, Repairs & Parts	
64810 · Equipment Maint/Repairs/Parts	2,000.00
64820 · Building Repairs	5,000.00
Total 64800 · Maintenance, Repairs & Parts	7,000.00
64900 · Supplies	
64920 · General Supplies	2,000.00
64960 · Streets	
64961 · Drainage	5,000.00
Total 64960 · Streets	5,000.00
Total 64900 · Supplies	7,000.00
65000 · Operations	
65050 · Utilities & Fuel	
65052 · Natural Gas	1,000.00
65053 · Electricity	2,000.00
65055 · Fuel	5,000.00
65060 · Water & Sewer	500.00
Total 65050 · Utilities & Fuel	8,500.00
Total 65000 · Operations	8,500.00
65100 · Other Types of Expenses	
65140 · Uniform / Work Clothing	500.00
65170 · Training	500.00
Total 65100 · Other Types of Expenses	1,000.00
66000 · Gross Wages	
66131 · Hourly - Snow Plow	2,500.00
66132 · Hourly - Streets	51,550.00
66197 · Hourly-Personal Time Off (PTO)	2,232.00
66198 · Hourly - Paid Holidays Reg Rate	5,452.00
66199 · Hourly - Paid Holidays 1.5 Rate	500.00
Total 66000 · Gross Wages	62,234.00
66200 · Payroll Expenses	
66210 · SS - Employer	3,859.00
66220 · Medicare - Employer	902.00
66250 · State Unemployment Tax	144.00
Total 66200 · Payroll Expenses	4,905.00
66300 · Employee Benefits	14,741.16
66301 · Village Match SIMPLE IRA	1,500.00
66300 · Travel and Meetings	

Village of Downs
Fiscal Year 2026 Budget
11 Streets

66220 · Medicare - Employer	814.35	1,104.71
66250 · State Unemployment Tax	329.18	300.00
Total 66200 · Payroll Expenses	4,625.60	6,128.37
66300 · Employee Benefits	19,049.96	23,280.00
66301 · Village Match SIMPLE IRA	1,332.39	1,845.00
68300 · Travel and Meetings		
68320 · Travel	0.00	200.00
68321 · Mileage Reimbursement	88.34	200.00
Total 68300 · Travel and Meetings	88.34	400.00
99900 · Interest Expense	5,949.51	8,700.00
Total Expense	111,858.18	150,311.77
Net Ordinary Income	-77,372.94	-118,561.77
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	195,897.47	237,000.00
45001 · Other Fin Src - Long Term Debt	178,062.50	180,000.00
Total Other Income	373,959.97	417,000.00
Other Expense		
60100 · Capital Expenses		
60104 · Capital Expenses - Equipment	221,227.31	225,000.00
Total 60100 · Capital Expenses	221,227.31	225,000.00
88888 · Transfers to Other Funds	7.87	
99999 · Long Term Debt Payments	71,447.96	75,000.00
Total Other Expense	292,683.14	300,000.00
Net Other Income	81,276.83	117,000.00
Net Income	3,903.89	438.23

Total 66200 · Payroll Expenses	3,750.82	3,213.00
66300 · Employee Benefits	19,790.50	21,696.00
66301 · Village Match SIMPLE IRA	1,328.02	1,500.00
68300 · Travel and Meetings		
68320 · Travel	0.00	200.00
68321 · Mileage Reimbursement	0.00	200.00
Total 68300 · Travel and Meetings	0.00	400.00
99900 · Interest Expense	6,846.86	9,432.00
Total Expense	104,329.28	110,621.00
Net Ordinary Income	-83,980.45	-49,471.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	117,644.21	154,096.00
Total Other Income	117,644.21	154,096.00
Other Expense		
99999 · Long Term Debt Payments	57,951.25	92,664.00
Total Other Expense	57,951.25	92,664.00
Net Other Income	59,692.96	61,432.00
Net Income	-4,287.49	11,961.00

68320 · Travel	200.00
68321 · Mileage Reimbursement	200.00
Total 68300 · Travel and Meetings	400.00
99900 · Interest Expense	5,793.00
Total Expense	119,573.16
Net Ordinary Income	-74,266.16
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	130,000.00
Total Other Income	130,000.00
Other Expense	
99999 · Long Term Debt Payments	53,158.00
Total Other Expense	53,158.00
Net Other Income	76,842.00
Net Income	2,575.84



VILLAGE OF DOWNS
13 SEWER BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

Sewer Fund Summary

The Sewer fund is one of two enterprise funds. Enterprise funds are used to account for business-type activities with the intent to have the financial means to meet or exceed the activity's expenses. The Sewer fund expenses are supported by fees charged for the sewer and sewer debt service.

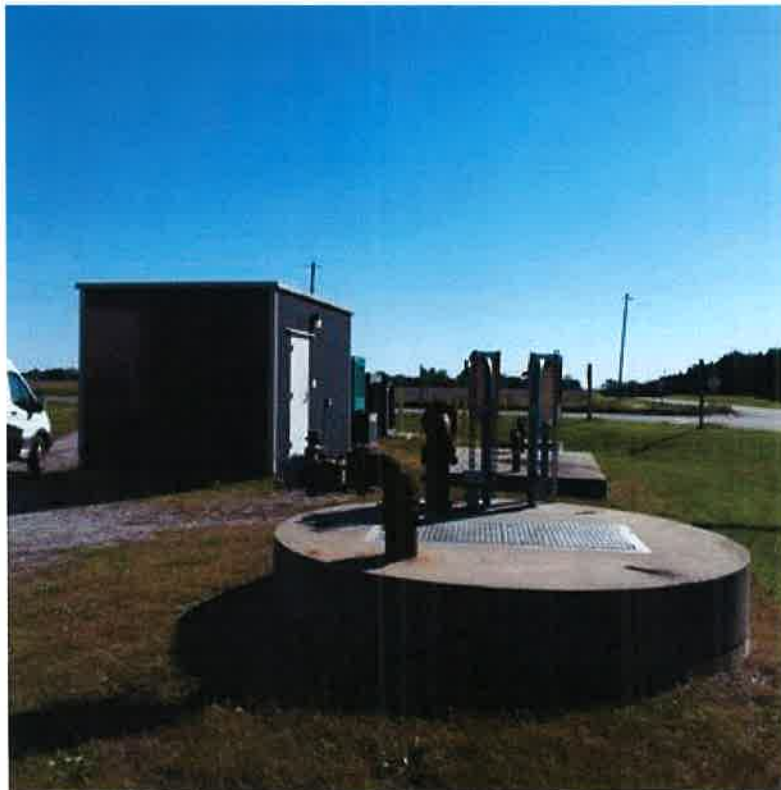
The sewer system is maintained by the village. The sewer output is treated by the Bloomington-Normal Water Reclamation District (BNWRD).

The Sewer fund receives revenue mainly from sewer fees. Additional revenue is received from software reimbursements and investment interest.

The largest Sewer fund expense is employee wages and benefits. The Sewer fund also pays utility, government permit fee, and maintenance expenses.

A second sanitary lift station was installed in fiscal year 2025. The Sewer fund received 1% sales tax revenue to finance the capital project expense.

The Sewer fund is making semi-annual debt payments on its IEPA project loan.



13 Sewer

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Interest Income - Non-grant	7,000.00
Sewer Fees	146,440.00
Other types of income	
Total Revenue	153,440.00
Expense Accounts	2026 Budget
Contract Services	5,130.00
Maintenance, Repairs & Parts	6,000.00
Operations	7,200.00
Gross Wages, Payroll Taxes and Employee Benefits	26,169.00
Other Types of Expenses	2,300.00
Total Expenses	46,799.00
Net Ordinary Income Before Other Income and Other Expenses	106,641.00
Other Income	
Transfers From Other Village Funds	100,000.00
Receivable From Municipalities	116,538.00
Total Other Income	216,538.00
Other Expenses	
Long Term Debt Payments	291,100.00
Total Other Expenses	291,100.00
Net Income - Sewer Fund	32,079.00

Village of Downs
Fiscal Year 2026 Budget
13 Sewer

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	8,709.30	5,000.00
46400 - Other Types of Income		
46430 - Miscellaneous Revenue	1,893.52	4,000.00
Total 46400 - Other Types of Income	1,893.52	4,000.00
47100 - Fees		
47101 - Inspector Admin Fee (361)	400.00	1,000.00
47102 - BNWRD Admin Fee (363)	2,453.40	2,400.00
47140 - VOD Sewer Conn Fees (359)	4,000.00	10,000.00
47150 - Sewer Fees (362) - OMR	42,332.90	41,000.00
47152 - VOD Sewer Debt (364)	92,164.34	90,000.00
47155 - Sewer Penalties (360)	387.17	500.00
Total 47100 - Fees	141,737.81	144,900.00
Total Income	152,340.63	153,900.00
Gross Profit	152,340.63	153,900.00
Expense		
62100 - Contract Services		
62120 - Engineering Service	0.00	500.00
62150 - Outside Contract Services	4,022.55	5,000.00
62190 - Inspector	360.00	900.00
Total 62100 - Contract Services	4,382.55	6,400.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	4,329.24	5,000.00
64840 - Hardware and Software Costs	2,705.01	3,000.00
Total 64800 - Maintenance, Repairs & Parts	7,034.25	8,000.00
64900 - Supplies		
64910 - Office Supplies	0.00	50.00
64920 - General Supplies	223.00	1,500.00
Total 64900 - Supplies	223.00	1,550.00
65000 - Operations		
65050 - Utilities & Fuel		
65051 - Communications / Data	958.20	0.00
65053 - Electricity	5,704.36	5,500.00
Total 65050 - Utilities & Fuel	6,662.56	5,500.00
65070 - Grant Expenses		
65073 - American Rescue Plan ARPA Exp	0.00	30,087.00
Total 65070 - Grant Expenses	0.00	30,087.00
Total 65000 - Operations	6,662.56	35,587.00
65100 - Other Types of Expenses		
65130 - EPA & IEPA Expenses	500.00	500.00
65190 - J.U.L.I.E.	459.37	400.00
Total 65100 - Other Types of Expenses	959.37	900.00
66000 - Gross Wages		
66110 - Hourly - Billing	13,411.07	11,500.00
66112 - Hourly - Water	22,629.10	22,443.00
66132 - Hourly - Streets	306.00	
66195 - Hourly - Overtime	24.00	
66197 - Hourly-Personal Time Off (PTO)	343.87	0.00
66198 - Hourly - Paid Holidays Reg Rate	1,712.00	2,000.00
66199 - Hourly - Paid Holidays 1.5 Rate	228.80	500.00
Total 66000 - Gross Wages	38,652.84	36,443.00
66196 - Compensated Absences	750.38	
66200 - Payroll Expenses		
66210 - SS - Employer	2,253.46	2,105.00
66220 - Medicare - Employer	527.02	500.00
66250 - State Unemployment Tax	187.84	150.00
Total 66200 - Payroll Expenses	2,968.32	2,755.00
66300 - Employee Benefits	6,451.95	6,500.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	7,158.24	6,000.00
46400 - Other Types of Income		
46430 - Miscellaneous Revenue	0.00	2,000.00
Total 46400 - Other Types of Income	0.00	2,000.00
47100 - Fees		
47101 - Inspector Admin Fee (361)	700.00	1,000.00
47102 - BNWRD Admin Fee (363)	0.00	2,400.00
47140 - VOD Sewer Conn Fees (359)	7,000.00	10,000.00
47150 - Sewer Fees (362) - OMR	34,515.69	42,000.00
47152 - VOD Sewer Debt (364)	75,031.98	90,000.00
47155 - Sewer Penalties (360)	372.60	500.00
Total 47100 - Fees	117,620.27	145,900.00
Total Income	124,778.51	155,900.00
Gross Profit	124,778.51	155,900.00
Expense		
62100 - Contract Services		
62120 - Engineering Service		
62120.9 - Engineering - Sewer Projects	0.00	500.00
62120 - Engineering Service - Other	120.00	0.00
Total 62120 - Engineering Service	120.00	500.00
62150 - Outside Contract Services	3,639.84	2,500.00
62190 - Inspector	450.00	1,000.00
Total 62100 - Contract Services	4,209.84	4,000.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	2,928.26	3,000.00
64840 - Hardware and Software Costs	2,535.13	3,000.00
Total 64800 - Maintenance, Repairs & Parts	5,463.39	6,000.00
64900 - Supplies		
64910 - Office Supplies	0.00	50.00
64920 - General Supplies	287.33	1,000.00
Total 64900 - Supplies	287.33	1,050.00
65000 - Operations		
65050 - Utilities & Fuel		
65051 - Communications / Data	981.53	1,000.00
65053 - Electricity	4,912.82	6,000.00
Total 65050 - Utilities & Fuel	5,894.35	7,000.00
Total 65000 - Operations	5,894.35	7,000.00
65100 - Other Types of Expenses		
65130 - EPA & IEPA Expenses	500.00	500.00
65160 - Other Costs	30.73	0.00
65190 - J.U.L.I.E.	411.85	500.00
Total 65100 - Other Types of Expenses	942.58	1,000.00
66000 - Gross Wages		
66110 - Hourly - Billing	2,606.32	2,730.00
66112 - Hourly - Water	7,972.04	18,798.00
66132 - Hourly - Streets	65.26	
66195 - Hourly - Overtime	12.60	
66197 - Hourly-Personal Time Off (PTO)	282.65	240.00
66198 - Hourly - Paid Holidays Reg Rate	742.09	300.00
66199 - Hourly - Paid Holidays 1.5 Rate	83.24	
Total 66000 - Gross Wages	11,764.20	22,068.00
66200 - Payroll Expenses		
66210 - SS - Employer	674.01	1,368.00
66220 - Medicare - Employer	157.64	322.00
66250 - State Unemployment Tax	41.17	150.00
Total 66200 - Payroll Expenses	872.82	1,840.00
66300 - Employee Benefits	8,782.99	6,492.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	7,000.00
47100 - Fees	
47101 - Inspector Admin Fee (361)	700.00
47102 - BNWRD Admin Fee (363)	2,500.00
47140 - VOD Sewer Conn Fees (359)	7,000.00
47150 - Sewer Fees (362) - OMR	43,000.00
47152 - VOD Sewer Debt (364)	93,000.00
47155 - Sewer Penalties (360)	240.00
Total 47100 - Fees	146,440.00
Total Income	153,440.00
Gross Profit	153,440.00
Expense	
62100 - Contract Services	
62120 - Engineering Service	500.00
62150 - Outside Contract Services	4,000.00
62190 - Inspector	630.00
Total 62100 - Contract Services	5,130.00
64800 - Maintenance, Repairs & Parts	
64810 - Equipment Maint/Repairs/Parts	3,000.00
64840 - Hardware and Software Costs	3,000.00
Total 64800 - Maintenance, Repairs & Parts	6,000.00
64900 - Supplies	
64910 - Office Supplies	50.00
64920 - General Supplies	1,000.00
Total 64900 - Supplies	1,050.00
65000 - Operations	
65050 - Utilities & Fuel	
65051 - Communications / Data	1,200.00
65053 - Electricity	6,000.00
Total 65050 - Utilities & Fuel	7,200.00
Total 65000 - Operations	7,200.00
65100 - Other Types of Expenses	
65130 - EPA & IEPA Expenses	500.00
65160 - Other Costs	250.00
65190 - J.U.L.I.E.	500.00
Total 65100 - Other Types of Expenses	1,250.00
66000 - Gross Wages	
66110 - Hourly - Billing	3,175.00
66112 - Hourly - Water	9,750.00
66197 - Hourly-Personal Time Off (PTO)	300.00
66198 - Hourly - Paid Holidays Reg Rate	775.00
Total 66000 - Gross Wages	14,000.00
66200 - Payroll Expenses	
66210 - SS - Employer	868.00
66220 - Medicare - Employer	203.00
66250 - State Unemployment Tax	50.00
Total 66200 - Payroll Expenses	1,121.00
66300 - Employee Benefits	10,548.00
66301 - Village Match SIMPLE IRA	500.00
Total Expense	46,799.00
Net Ordinary Income	106,641.00
Other Income/Expense	
Other Income	
45000 - Transfers From Other Funds	100,000.00
45002 - Receivable from Municipalities	116,538.00
Total Other Income	216,538.00
Other Expense	

Village of Downs
Fiscal Year 2026 Budget
13 Sewer

66301 - Village Match SIMPLE IRA	998.76	1,325.00
99900 - Interest Expense	0.00	1,400.00
Total Expense	69,083.96	100,860.00
Net Ordinary Income	83,256.67	53,040.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	111,259.94	112,500.00
45000.1 - Transfers for Infrastructure	45,789.25	0.00
45001 - Other Fin Src - Long Term Debt	0.00	28,000.00
45002 - Receivable from Municipalities	0.00	116,538.58
Total Other Income	157,049.19	257,038.58
Other Expense		
80100 - Capital Expenses		
80104 - Capital Expenses - Equipment	0.00	28,000.00
Total 80100 - Capital Expenses	0.00	28,000.00
81000 - Depreciation & Amortization	276,066.48	
99999 - Long Term Debt Payments	291,098.76	296,699.00
Total Other Expense	276,066.48	324,699.00
Net Other Income	-119,017.29	-67,660.42
Net Income	-35,760.62	-14,620.42

66301 - Village Match SIMPLE IRA	329.40	750.00
Total Expense	38,546.90	50,200.00
Net Ordinary Income	86,231.61	105,700.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	100,000.00	100,000.00
45002 - Receivable from Municipalities	58,269.29	116,540.00
Total Other Income	158,269.29	216,540.00
Other Expense		
80100 - Capital Expenses		
80104 - Capital Expenses - Equipment	2,839.00	
80107 - Capital Expenses-Sewer System	8,585.25	
Total 80100 - Capital Expenses	11,404.25	
99999 - Long Term Debt Payments	291,098.76	291,100.00
Total Other Expense	11,404.25	291,100.00
Net Other Income	146,865.04	-74,560.00
Net Income	233,086.65	31,140.00

99999 - Long Term Debt Payments	291,100.00
Total Other Expense	291,100.00
Net Other Income	-74,562.00
Net Income	32,079.00



VILLAGE OF DOWNS
20 VILLAGE MARKET BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

Village Market Fund Summary

The Downs Village Market is open every Wednesday in June through September. The Market offers "Fresh, locally grown and select regional produce, meat, baked goods, honey, plants, flowers, quality crafts and handmade items, weekly musical entertainment, friendly vendors, Master Gardner advice, and convenient parking."

The Village Market's revenue includes vendor reservation fees, grants, sponsorships, sales revenue, and gift-in-kind donations.

The Village Market's expenses include supplies, advertising, entertainment, and grant expenses.

The Village Market is self-sustaining.



20 Village Market

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Interest Inoome	100.00
Rentals/Reservations	1,900.00
Advertising/Sponsorships	1,250.00
Sales	200.00
Total Revenue	3,450.00
Expense Accounts	2026 Budget
Entertainment	510.00
Office and General Supplies	550.00
Other Types of Expenses	3,250.00
Total Expenses	4,310.00
Net Ordinary Income	(860.00)
Net Income - Village Market	(860.00)

Village of Downs
Fiscal Year 2026 Budget
20 Village Market

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	67.35	
46400 - Other Types of Income		
46410 - Advertising/Sponsorships	1,000.00	1,100.00
Total 46400 - Other Types of Income	1,000.00	1,100.00
47500 - Rentals / Reservations	2,095.00	2,000.00
49000 - Special Events Income		
49040 - Brand Marketing Apparel & Items	171.36	0.00
49050 - Food & Drink Sales	55.94	0.00
Total 49000 - Special Events Income	227.30	0.00
Total Income	3,389.65	3,100.00
Gross Profit	3,389.65	3,100.00
Expense		
60900 - Business Expenses		
60940 - Bank Fees	10.00	
Total 60900 - Business Expenses	10.00	
62100 - Contract Services		
62135 - Entertainment	325.00	400.00
Total 62100 - Contract Services	325.00	400.00
64900 - Supplies		
64920 - General Supplies	452.77	100.00
Total 64900 - Supplies	452.77	100.00
65000 - Operations		
65020 - Postage, Mailing Service	0.00	20.00
Total 65000 - Operations	0.00	20.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	1,879.50	2,000.00
65150 - Memberships and Dues	75.00	75.00
65170 - Training	0.00	250.00
Total 65100 - Other Types of Expenses	1,954.50	2,325.00
Total Expense	2,742.27	2,845.00
Net Ordinary Income	647.38	255.00
Other Income/Expense		
Other Income		
45003 - Gift In Kind Donations	290.00	0.00
Total Other Income	290.00	0.00
Net Other Income	290.00	0.00
Net Income	937.38	255.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	96.14	0.00
46400 - Other Types of Income		
46410 - Advertising/Sponsorships	1,600.00	1,250.00
Total 46400 - Other Types of Income	1,600.00	1,250.00
46450 - Grant Revenue	0.00	1,000.00
47500 - Rentals / Reservations	1,830.00	2,000.00
49000 - Special Events Income		
49040 - Brand Marketing Apparel & Items	139.12	500.00
49050 - Food & Drink Sales	0.00	100.00
Total 49000 - Special Events Income	139.12	600.00
Total Income	3,665.26	4,850.00
Gross Profit	3,665.26	4,850.00
Expense		
62100 - Contract Services		
62135 - Entertainment	430.00	400.00
Total 62100 - Contract Services	430.00	400.00
64900 - Supplies		
64910 - Office Supplies	0.00	200.00
64920 - General Supplies	0.00	1,000.00
Total 64900 - Supplies	0.00	1,200.00
65000 - Operations		
65070 - Grant Expenses	0.00	1,000.00
Total 65000 - Operations	0.00	1,000.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	1,384.50	1,000.00
65150 - Memberships and Dues	0.00	75.00
65155 - Volunteer Expenses	238.00	0.00
Total 65100 - Other Types of Expenses	1,622.50	1,075.00
Total Expense	2,052.50	3,675.00
Net Ordinary Income	1,612.76	1,175.00
Other Income/Expense		
Other Income		
45003 - Gift in Kind Donations	120.00	300.00
Total Other Income	120.00	300.00
Net Other Income	120.00	300.00
Net Income	1,732.76	1,475.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	100.00
46400 - Other Types of Income	
46410 - Advertising/Sponsorships	1,250.00
Total 46400 - Other Types of Income	1,250.00
47500 - Rentals / Reservations	1,900.00
49000 - Special Events Income	
49040 - Brand Marketing Apparel & Items	200.00
Total 49000 - Special Events Income	200.00
Total Income	3,450.00
Gross Profit	3,450.00
Expense	
62100 - Contract Services	
62135 - Entertainment	510.00
Total 62100 - Contract Services	510.00
64900 - Supplies	
64910 - Office Supplies	50.00
64920 - General Supplies	500.00
Total 64900 - Supplies	550.00
65100 - Other Types of Expenses	
65110 - Advertising & Publications Exp	3,000.00
65155 - Volunteer Expenses	250.00
Total 65100 - Other Types of Expenses	3,250.00
Total Expense	4,310.00
Net Ordinary Income	-860.00
Net Income	-860.00



VILLAGE OF DOWNS
22 EVENTS BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

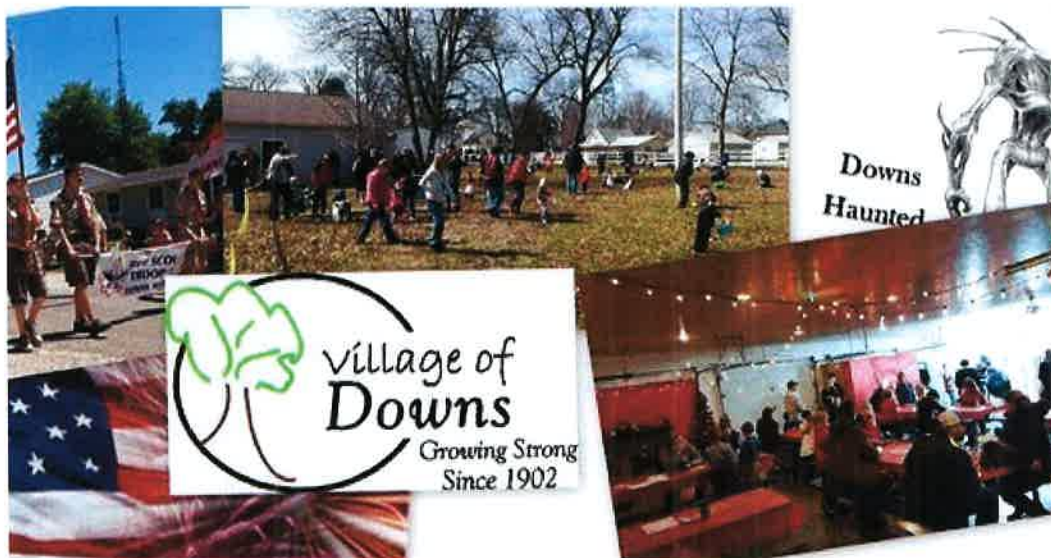
Events Fund Summary

The Events committee is staffed by volunteers who generate donation and sponsorship revenue as well as ticket receipts. The Events committee holds community events including the July 4th celebration, the Freedom 5K Run, the Downs Haunted House, and Christmas Cookies with Santa. Downs cleanup day and the Easter breakfast and egg hunt are also offered.

The July 4th celebration is financed by community donations and advertising. The Freedom 5K Run receives registration fees and donations from its participants. The Downs Haunted House is the largest Events revenue generator, selling entry tickets, collecting advertising, and selling brand merchandise. Christmas Cookies with Santa attendees contribute free will offerings during attendance.

The July 4th celebration's main expenses are entertainment, including fireworks and live band fees. The Downs Haunted House, Freedom 5K Run, and Christmas Cookies with Santa events largest expenses are supplies. The Haunted House will incur building repair expenses in fiscal year 2026.

The Events fund is self-sustaining.



22 Events

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Haunted House Ticket Sales	70,000.00
Race Registration Fees	5,000.00
Advertising	8,900.00
Donations	11,300.00
Paid Credit Card Fees	
Grant Revenue	
Other Revenue	7,700.00
Total Revenue	102,900.00
Expense Accounts	2026 Budget
Credit Card Fees	5,000.00
Contract Services	21,150.00
Facilities and Equipment	1,750.00
Building Repairs	
Operations	2,505.00
Supplies	35,625.00
Advertising	4,500.00
Volunteer Costs	5,580.00
Travel and Conferences	4,000.00
Other Costs	500.00
Total Expenses	80,610.00
Net Ordinary Income	22,290.00
Transfers From Other Funds	6,950.00
	6,950.00
Other Expenses	
Capital Expenses - Building	20,000.00
Capital Expenses - Equipment	8,000.00
Transfers to Other Village Funds	6,950.00
Total Other Expenses	34,950.00
Net Income	(5,710.00)

Village of Downs
Fiscal Year 2026 Budget
22 Events

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	2,140.17	
46400 - Other Types of Income		
46410 - Advertising/Sponsorships	5,250.00	7,350.00
46420 - Donations	13,289.70	11,550.00
46430 - Miscellaneous Revenue	5,661.74	1,050.00
Total 46400 - Other Types of Income	24,201.44	19,950.00
46450 - Grant Revenue	0.00	500.00
47500 - Rentals / Reservations	526.00	
49000 - Special Events Income		
49010 - Registration Entry Fees	3,906.20	5,000.00
49020 - Ticket Sales	57,990.00	57,000.00
49040 - Brand Marketing Apparel & Items	1,109.70	0.00
Total 49000 - Special Events Income	63,005.90	62,000.00
Total Income	88,873.51	82,450.00
Gross Profit	88,873.51	82,450.00
Expense		
60900 - Business Expenses		
60920 - Registration/Recording Fees	144.10	
60940 - Bank Fees	5,109.00	0.00
60950 - Donations to Non-Profits	1,600.00	3,200.00
Total 60900 - Business Expenses	6,853.10	3,200.00
62100 - Contract Services		
62135 - Entertainment	16,230.00	17,530.00
62150 - Outside Contract Services	2,417.00	2,100.00
Total 62100 - Contract Services	18,647.00	19,630.00
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	5,100.00	0.00
62811 - Loss on Disposal of Asset	513.49	
Total 62800 - Facilities and Equipment	5,613.49	0.00
64800 - Maintenance, Repairs & Parts		
64820 - Building Repairs	0.00	11,700.00
64840 - Hardware and Software Costs	178.00	
Total 64800 - Maintenance, Repairs & Parts	178.00	11,700.00
64900 - Supplies		
64920 - General Supplies	23,519.88	20,650.00
Total 64900 - Supplies	23,519.88	20,650.00
65000 - Operations		
65010 - Books, Subscriptions, Reference	0.00	145.00
65020 - Postage, Mailing Service	230.94	
65030 - Printing and Copying	71.47	
65050 - Utilities & Fuel		
65052 - Natural Gas	10.60	
65053 - Electricity	1,134.56	1,000.00
Total 65050 - Utilities & Fuel	1,145.16	1,000.00
Total 65000 - Operations	1,447.57	1,145.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	3,626.40	4,000.00
65155 - Volunteer Expenses	6,043.54	3,500.00
65160 - Other Costs	460.50	1,500.00
Total 65100 - Other Types of Expenses	10,130.44	9,000.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	1,773.75	3,500.00
68320 - Travel	2,312.09	0.00
Total 68300 - Travel and Meetings	4,085.84	3,500.00
Total Expense	70,475.32	68,825.00
Net Ordinary Income	19,398.19	13,625.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	842.26	0.00
Total Other Income	842.26	0.00
Other Expense		

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	1,280.55	0.00
46400 - Other Types of Income		
46410 - Advertising/Sponsorships	4,975.00	7,350.00
46420 - Donations	10,649.95	10,550.00
46430 - Miscellaneous Revenue	5,120.43	6,100.00
Total 46400 - Other Types of Income	20,745.38	24,000.00
46450 - Grant Revenue	0.00	500.00
47500 - Rentals / Reservations	200.00	
49000 - Special Events Income		
49010 - Registration Entry Fees	4,916.60	5,000.00
49020 - Ticket Sales	58,367.90	75,000.00
49040 - Brand Marketing Apparel & Items	976.88	100.00
Total 49000 - Special Events Income	64,261.38	80,100.00
Total Income	86,507.31	104,600.00
Gross Profit	86,507.31	104,600.00
Expense		
60900 - Business Expenses		
60940 - Bank Fees	4,769.81	5,500.00
60950 - Donations to Non-Profits	1,100.00	200.00
Total 60900 - Business Expenses	5,869.81	5,700.00
62100 - Contract Services		
62130 - Fundraising Fees	0.00	145.00
62135 - Entertainment	17,745.00	17,680.00
62150 - Outside Contract Services	3,528.61	2,650.00
62170 - Garbage Fees	650.00	
Total 62100 - Contract Services	21,924.61	20,475.00
62151 - Gift-in-Kind Outside Contract	500.00	
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	0.00	750.00
62840 - Equipment Rental	1,043.80	0.00
Total 62800 - Facilities and Equipment	1,043.80	750.00
64800 - Maintenance, Repairs & Parts		
64820 - Building Repairs	0.00	37,000.00
64840 - Hardware and Software Costs	1,335.00	
Total 64800 - Maintenance, Repairs & Parts	1,335.00	37,000.00
64900 - Supplies		
64910 - Office Supplies	35.38	
64920 - General Supplies	31,020.97	29,925.00
Total 64900 - Supplies	31,056.35	29,925.00
65000 - Operations		
65020 - Postage, Mailing Service	509.80	0.00
65050 - Utilities & Fuel		
65052 - Natural Gas	667.16	0.00
65053 - Electricity	1,440.26	1,200.00
65055 - Fuel	235.00	125.00
Total 65050 - Utilities & Fuel	2,342.42	1,325.00
Total 65000 - Operations	2,852.22	1,325.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	4,984.96	5,200.00
65155 - Volunteer Expenses	4,174.89	3,300.00
65160 - Other Costs	0.00	1,300.00
Total 65100 - Other Types of Expenses	9,159.85	9,800.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	1,871.10	2,000.00
68320 - Travel	2,056.61	2,000.00
Total 68300 - Travel and Meetings	3,927.71	4,000.00
Total Expense	77,669.55	108,975.00
Total Expense	8,837.76	-4,375.00
Net Ordinary Income		
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	1,500.00	1,500.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	1,200.00
46400 - Other Types of Income	
46410 - Advertising/Sponsorships	8,900.00
46420 - Donations	11,300.00
46430 - Miscellaneous Revenue	5,500.00
Total 46400 - Other Types of Income	25,700.00
49000 - Special Events Income	
49010 - Registration Entry Fees	5,000.00
49020 - Ticket Sales	70,000.00
49040 - Brand Marketing Apparel & Items	1,000.00
Total 49000 - Special Events Income	76,000.00
Total Income	102,900.00
Gross Profit	102,900.00
Expense	
60900 - Business Expenses	
60940 - Bank Fees	5,000.00
60950 - Donations to Non-Profits	200.00
Total 60900 - Business Expenses	5,200.00
62100 - Contract Services	
62135 - Entertainment	19,050.00
62150 - Outside Contract Services	2,100.00
Total 62100 - Contract Services	21,150.00
62800 - Facilities and Equipment	
62805 - Equipment (Non-Depreciable)	750.00
62840 - Equipment Rental	1,000.00
Total 62800 - Facilities and Equipment	1,750.00
64900 - Supplies	
64920 - General Supplies	35,625.00
Total 64900 - Supplies	35,625.00
65000 - Operations	
65020 - Postage, Mailing Service	480.00
65050 - Utilities & Fuel	
65052 - Natural Gas	700.00
65053 - Electricity	1,200.00
65055 - Fuel	125.00
Total 65050 - Utilities & Fuel	2,025.00
Total 65000 - Operations	2,505.00
65100 - Other Types of Expenses	
65110 - Advertising & Publications Exp	4,500.00
65155 - Volunteer Expenses	5,580.00
65160 - Other Costs	300.00
Total 65100 - Other Types of Expenses	10,380.00
68300 - Travel and Meetings	
68310 - Conference, Convention, Meeting	2,000.00
68320 - Travel	2,000.00
Total 68300 - Travel and Meetings	4,000.00
Total Expense	80,610.00
Net Ordinary Income	22,290.00
Other Income/Expense	
Other Income	
45000 - Transfers From Other Funds	6,950.00
Total Other Income	6,950.00
Other Expense	
80100 - Capital Expenses	
80103 - Capital Expenses - Building	20,000.00
80104 - Capital Expenses - Equipment	8,000.00
Total 80100 - Capital Expenses	28,000.00
88888 - Transfers to Other Funds	8,950.00
Total Other Expense	34,950.00
Net Other Income	-28,000.00
Net Income	-5,710.00

Village of Downs
Fiscal Year 2026 Budget
22 Events

88888 - Transfers to Other Funds	5,750.32	0.00
Total Other Expense	5,750.32	0.00
Net Other Income	-4,908.06	0.00
Net Income	14,490.13	13,625.00

45003 - Gift in Kind Donations	500.00	
Total Other Income	2,000.00	1,500.00
Other Expense		
80100 - Capital Expenses		
80103 - Capital Expenses - Building	17,391.22	0.00
80104 - Capital Expenses - Equipment	15,375.00	0.00
Total 80100 - Capital Expenses	32,766.22	0.00
88888 - Transfers to Other Funds	1,500.00	3,000.00
Total Other Expense	34,266.22	3,000.00
Net Other Income	-32,266.22	-1,500.00
Net Income	-23,428.46	-5,875.00



VILLAGE OF DOWNS
24 PARKS BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

Parks Fund Summary

The Parks committee's mission is to maintain the Downs community parks and hold recreational activities to enrich the quality of life for residents and visitors while preserving our parks for future generations.

In addition to maintaining and improving the Village's Park system, the Parks fund also is responsible for the Downs Food Pantry. The Village of Downs Food Pantry's mission is to serve the people of Tri-Valley School District who need food assistance by providing monthly food boxes and to be on call to assist in any emergency that involves a need for food and emotional support.

The Parks fund revenue is comprised of property taxes, franchise and pavilion reservation fees, donations and fundraisers, and investment interest.

The Parks fund expenses include park maintenance and repair costs, general and food pantry supplies, utilities, and contract services.



24 Park

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Interest Income - Non-grant	300.00
Property Taxes	3,300.00
Fees	4,400.00
Rentals/Reservations	3,500.00
Donations	27,000.00
Miscellaneous Revenue	200.00
Total Revenue	38,700.00
Expense Accounts	2026 Budget
Contract Services	4,720.00
Maintenance, Repairs & Parts	600.00
Operations	7,000.00
Office and General Supplies	1,525.00
Food Pantry Supplies	1,250.00
Total Expenses	15,095.00
Net Ordinary Income	23,605.00
Other Expenses	
Capital Expenses - Equipment	20,000.00
Transfers To Other Village Funds	1,500.00
Total Other Expenses	21,500.00
Net Income - Park Fund	2,105.00

Village of Downs
Fiscal Year 2026 Budget
24 Park

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	365.67	0.00
46400 - Other Types of Income		
46420 - Donations	7,582.75	4,700.00
Total 46400 - Other Types of Income	7,582.75	4,700.00
46450 - Grant Revenue	0.00	500.00
47000 - Taxes		
47010 - Property Tax	2,998.05	3,000.00
Total 47000 - Taxes	2,998.05	3,000.00
47100 - Fees		
47110 - Franchise Fees	4,761.28	4,000.00
Total 47100 - Fees	4,761.28	4,000.00
47500 - Rentals / Reservations	2,250.00	2,000.00
49000 - Special Events Income		
49030 - Fundraisers	0.00	400.00
Total 49000 - Special Events Income	0.00	400.00
Total Income	17,957.75	14,600.00
Gross Profit	17,957.75	14,600.00
Expense		
62100 - Contract Services		
62150 - Outside Contract Services	764.00	250.00
Total 62100 - Contract Services	764.00	250.00
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	0.00	1,000.00
Total 62800 - Facilities and Equipment	0.00	1,000.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	0.00	900.00
64820 - Building Repairs	0.00	400.00
64835 - Park Improvements & Repairs	230.00	5,200.00
Total 64800 - Maintenance, Repairs & Parts	230.00	6,500.00
64900 - Supplies		
64910 - Office Supplies	23.99	45.00
64920 - General Supplies	1,439.54	2,600.00
64921 - Food Pantry Food	1,608.60	0.00
Total 64900 - Supplies	3,072.13	2,645.00
65000 - Operations		
65020 - Postage, Mailing Service	0.00	55.00
65050 - Utilities & Fuel		
65052 - Natural Gas	1,830.45	2,700.00
65053 - Electricity	2,235.44	2,500.00
65060 - Water & Sewer	1,061.46	1,200.00
Total 65050 - Utilities & Fuel	5,127.35	6,400.00
Total 65000 - Operations	5,127.35	6,455.00
Total Expense	9,193.48	16,850.00
Net Ordinary Income	8,764.27	-2,250.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	97.13	0.00
Total Other Income	97.13	0.00
Other Expense		
80100 - Capital Expenses		
80104 - Capital Expenses - Equipment	0.00	5,000.00
Total 80100 - Capital Expenses	0.00	5,000.00
88888 - Transfers to Other Funds	7,012.13	
Total Other Expense	7,012.13	5,000.00
Net Other Income	-6,915.00	-5,000.00
Net Income	1,849.27	-7,250.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	403.91	200.00
46400 - Other Types of Income		
46420 - Donations	6,651.57	7,000.00
Total 46400 - Other Types of Income	6,651.57	7,000.00
47000 - Taxes		
47010 - Property Tax	3,058.78	3,150.00
Total 47000 - Taxes	3,058.78	3,150.00
47100 - Fees		
47110 - Franchise Fees	4,394.97	5,000.00
Total 47100 - Fees	4,394.97	5,000.00
47500 - Rentals / Reservations	3,355.00	2,500.00
49000 - Special Events Income		
49030 - Fundraisers	0.00	1,000.00
Total 49000 - Special Events Income	0.00	1,000.00
Total Income	17,864.23	18,850.00
Gross Profit	17,864.23	18,850.00
Expense		
62100 - Contract Services		
62150 - Outside Contract Services	1,612.00	800.00
Total 62100 - Contract Services	1,612.00	800.00
62151 - Gift-in-Kind Outside Contract	265.57	
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	0.00	500.00
Total 62800 - Facilities and Equipment	0.00	500.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	0.00	900.00
64820 - Building Repairs	0.00	400.00
64835 - Park Improvements & Repairs	0.00	5,200.00
Total 64800 - Maintenance, Repairs & Parts	0.00	6,500.00
64900 - Supplies		
64910 - Office Supplies	8.03	50.00
64920 - General Supplies	1,636.49	1,500.00
64921 - Food Pantry Food	1,028.14	1,750.00
Total 64900 - Supplies	2,672.66	3,300.00
65000 - Operations		
65050 - Utilities & Fuel		
65052 - Natural Gas	1,391.60	2,500.00
65053 - Electricity	2,940.67	2,500.00
65055 - Fuel	85.31	
65060 - Water & Sewer	1,326.92	1,400.00
Total 65050 - Utilities & Fuel	5,744.50	6,400.00
Total 65000 - Operations	5,744.50	6,400.00
Total Expense	10,294.73	17,500.00
Net Ordinary Income	7,569.50	1,350.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	0.00	1,500.00
45003 - Gift in Kind Donations	265.57	
Total Other Income	265.57	1,500.00
Net Other Income	265.57	1,500.00
Net Income	7,835.07	2,850.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	300.00
46400 - Other Types of Income	
46420 - Donations	27,000.00
46430 - Miscellaneous Revenue	200.00
Total 46400 - Other Types of Income	27,200.00
47000 - Taxes	
47010 - Property Tax	3,300.00
Total 47000 - Taxes	3,300.00
47100 - Fees	
47110 - Franchise Fees	4,400.00
Total 47100 - Fees	4,400.00
47500 - Rentals / Reservations	3,500.00
49000 - Special Events Income	
49030 - Fundraisers	0.00
Total 49000 - Special Events Income	0.00
Total Income	38,700.00
Gross Profit	38,700.00
Expense	
62100 - Contract Services	
62150 - Outside Contract Services	4,720.00
Total 62100 - Contract Services	4,720.00
62800 - Facilities and Equipment	
62805 - Equipment (Non-Depreciable)	0.00
Total 62800 - Facilities and Equipment	0.00
64800 - Maintenance, Repairs & Parts	
64810 - Equipment Maint/Repairs/Parts	0.00
64820 - Building Repairs	0.00
64835 - Park Improvements & Repairs	600.00
Total 64800 - Maintenance, Repairs & Parts	600.00
64900 - Supplies	
64910 - Office Supplies	25.00
64920 - General Supplies	1,500.00
64921 - Food Pantry Food	1,250.00
Total 64900 - Supplies	2,775.00
65000 - Operations	
65050 - Utilities & Fuel	
65052 - Natural Gas	2,000.00
65053 - Electricity	2,800.00
65060 - Water & Sewer	2,200.00
Total 65050 - Utilities & Fuel	7,000.00
Total 65000 - Operations	7,000.00
Total Expense	15,095.00
Net Ordinary Income	23,605.00
Other Income/Expense	
Other Expense	
80100 - Capital Expenses	
80104 - Capital Expenses - Equipment	20,000.00
Total 80100 - Capital Expenses	20,000.00
88888 - Transfers to Other Funds	1,500.00
Total Other Expense	21,500.00
Net Other Income	-21,500.00
Net Income	2,105.00



VILLAGE OF DOWNS
39 TIF 1 BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

Downtown Redevelopment TIF 1 Fund Summary

The Downtown Redevelopment TIF 1 fund was begun on 9/9/1999. Its geographical territory includes businesses on Seminary Street and the Tri-Valley CUSD buildings excluding the middle school. The TIF 1 district shares a border with the Redevelopment Project Area #3 TIF 3 district, which allows the TIF 1 district to grant and/or loan funds to the TIF 3 district.

The TIF 1 fund revenues are comprised of property taxes and investment interest.

The TIF 1 fund has ongoing obligations. The TIF 1 fund transfers \$25,000 semi-annually to the Downs Sewer fund to assist with the IEPA Sewer fund debt repayment. The Village of Downs and the Tri-Valley Community Unit School District #3 have a development agreement that requires the TIF 1 fund to reimburse the school district annually for residential incremental tax revenue. This reimbursement amount averages \$62,000.

A small portion of TIF 1 fund expenses pay for administrative costs including legal fees, postage, publishing, and TIF administrator wages.

Additional TIF 1 expenses include grants to the TIF 3 fund, payments of TIF eligible Village expenses, and new TIF project expenses.



Exhibit A
Boundary Map
TIF District No. 1

PGAV
PLANNERS



November 2015

39 TIF 1

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Property Taxes	186,500.00
Interest Income	4,800.00
Total Revenue	191,300.00
Expense Accounts	2026 Budget
Legal fees	1,000.00
Postage and Advertising	200.00
TIF Administrator Wages	2,400.00
Public Works/Improvement - Wastewater	50,000.00
Tax District Capital Expense - Tri-Valley	65,000.00
TIF Development/Reimbursement Other	166,490.00
Total Expenses	285,090.00
Net Ordinary Income	(93,790.00)
Other Expenses	
Transfers to Other Village Funds	33,000.00
Total Other Expenses	33,000.00
Net Income	(126,790.00)

Village of Downs
Fiscal Year 2026 Budget
39 TIF 1

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	4,651.59	4,600.00
47000 · Taxes		
47010 · Property Tax	160,421.70	152,500.00
Total 47000 · Taxes	160,421.70	152,500.00
Total Income	165,073.29	157,300.00
Gross Profit	165,073.29	157,300.00
Expense		
62100 · Contract Services		
62140 · Legal Fees	350.00	2,700.00
Total 62100 · Contract Services	350.00	2,700.00
65000 · Operations		
65020 · Postage, Mailing Service	37.83	100.00
Total 65000 · Operations	37.83	100.00
65100 · Other Types of Expenses		
65110 · Advertising & Publications Exp	92.72	100.00
Total 65100 · Other Types of Expenses	92.72	100.00
65500 · TIF Development Reimbursement		
65510 · Public Works/Improv-Wastewater	0.00	50,000.00
65515 · Public Works/Improvements-Water	5,175.00	
65525 · Tax Dist Capital Exp-Tri-Valley	65,755.64	62,000.00
Total 65500 · TIF Development Reimbursement	70,930.64	112,000.00
66000 · Gross Wages		
66114 · Hourly TIF Administrator	2,400.00	2,400.00
Total 66000 · Gross Wages	2,400.00	2,400.00
Total Expense	73,811.19	117,300.00
Net Ordinary Income	91,262.10	40,000.00
Other Income/Expense		
Other Expense		
88888 · Transfers to Other Funds	56,903.70	95,360.00
Total Other Expense	56,903.70	95,360.00
Net Other Income	-56,903.70	-95,360.00
Net Income	34,358.40	-55,360.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	4,652.04	4,000.00
47000 · Taxes		
47010 · Property Tax	183,846.52	165,235.00
Total 47000 · Taxes	183,846.52	165,235.00
Total Income	188,498.56	169,235.00
Gross Profit	188,498.56	169,235.00
Expense		
62100 · Contract Services		
62140 · Legal Fees	0.00	3,000.00
Total 62100 · Contract Services	0.00	3,000.00
65000 · Operations		
65020 · Postage, Mailing Service	3.23	100.00
Total 65000 · Operations	0.00	100.00
65100 · Other Types of Expenses		
65110 · Advertising & Publications Exp	0.00	100.00
Total 65100 · Other Types of Expenses	0.00	100.00
65500 · TIF Development Reimbursement		
65510 · Public Works/Improv-Wastewater	50,000.00	50,000.00
65525 · Tax Dist Capital Exp-Tri-Valley	0.00	65,000.00
65500 · TIF Development Reimbursement - Other	0.00	84,623.00
Total 65500 · TIF Development Reimbursement	50,000.00	199,623.00
66000 · Gross Wages		
66114 · Hourly TIF Administrator	2,200.00	2,400.00
Total 66000 · Gross Wages	2,200.00	2,400.00
Total Expense	52,203.23	205,223.00
Net Ordinary Income	136,295.33	-35,988.00
Other Income/Expense		
Other Expense		
88888 · Transfers to Other Funds	33,000.00	30,334.00
Total Other Expense	33,000.00	30,334.00
Net Other Income	-33,000.00	-30,334.00
Net Income	103,295.33	-66,322.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	4,800.00
47000 · Taxes	
47010 · Property Tax	186,500.00
Total 47000 · Taxes	186,500.00
Total Income	191,300.00
Gross Profit	191,300.00
Expense	
62100 · Contract Services	
62140 · Legal Fees	1,000.00
Total 62100 · Contract Services	1,000.00
65000 · Operations	
65020 · Postage, Mailing Service	100.00
Total 65000 · Operations	100.00
65100 · Other Types of Expenses	
65110 · Advertising & Publications Exp	100.00
Total 65100 · Other Types of Expenses	100.00
65500 · TIF Development Reimbursement	
65510 · Public Works/Improv-Wastewater	50,000.00
65525 · Tax Dist Capital Exp-Tri-Valley	65,000.00
65500 · TIF Development Reimbursement - Other	166,490.00
Total 65500 · TIF Development Reimbursement	281,490.00
66000 · Gross Wages	
66114 · Hourly TIF Administrator	2,400.00
Total 66000 · Gross Wages	2,400.00
Total Expense	285,090.00
Net Ordinary Income	-93,790.00
Other Income/Expense	
Other Expense	
88888 · Transfers to Other Funds	33,000.00
Total Other Expense	33,000.00
Net Other Income	-33,000.00
Net Income	-126,790.00



VILLAGE OF DOWNS
38 TIF 2 BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

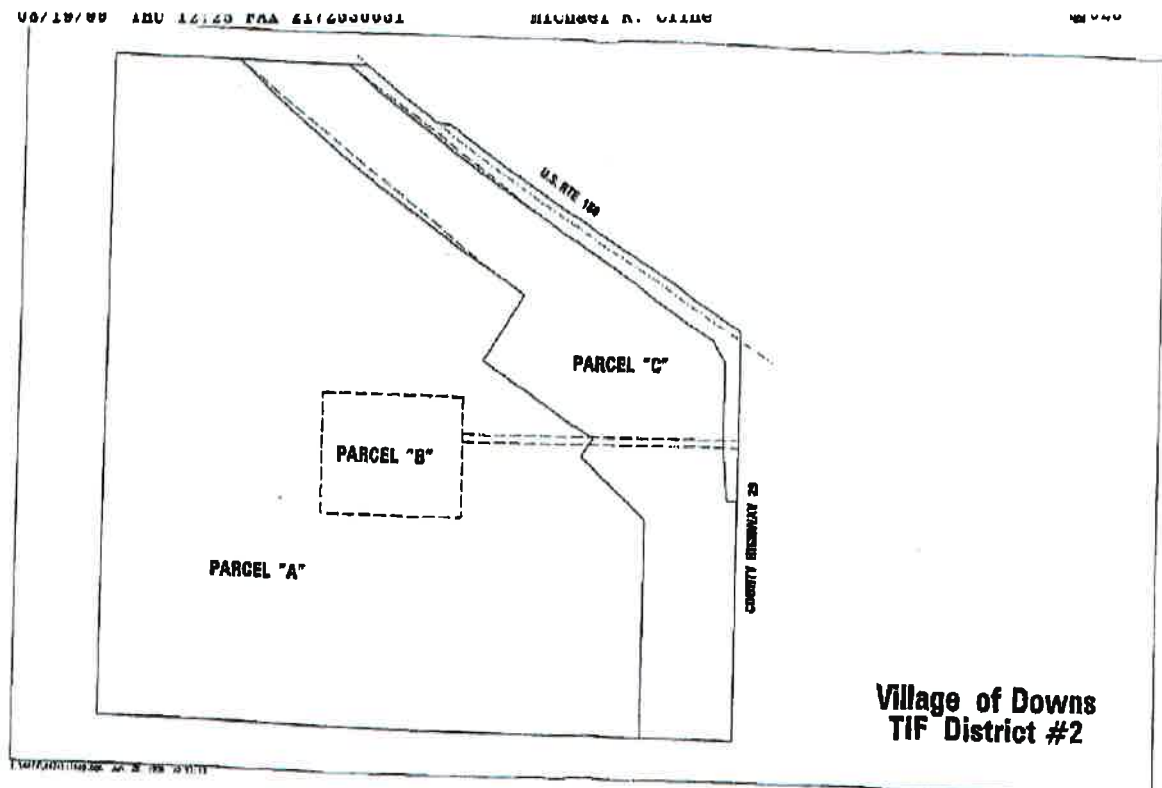
Downs Crossing TIF 2 Fund Summary

The Downs Crossing TIF 2 fund began on 9/9/1999. Its geographical territory includes approximately 150 acres on the southwest corner of the US Highway 150 and the Towanda-Barnes Road.

The TIF 2 fund revenues are comprised of property taxes and investment interest.

The TIF 2 fund has ongoing obligations. The TIF 2 fund transfers \$25,000 semi-annually to the Downs Sewer fund to assist with the IEPA Sewer fund debt repayment. The Village of Downs and the Corn Belt Energy Corporation have a development agreement that requires the TIF 2 fund to pay \$85,060 annually for a storm water project for the next three years.

A small portion of TIF 2 fund expenses pay for administrative costs including legal fees, postage, publishing, and TIF administrator wages.



38 TIF 2

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Property Taxes	156,000.00
Interest Income	1,920.00
Total Revenue	157,920.00
Expense Accounts	2026 Budget
Legal fees	1,000.00
Postage and Advertising	200.00
TIF Administrator Wages	2,400.00
Public Works/Improvement - Wastewater	50,000.00
PW/I Site Grading/Storm Water	85,060.00
TIF Development/Reimbursement Other	50,360.00
Total Expenses	189,020.00
Net Ordinary Income	(31,100.00)

Village of Downs
Fiscal Year 2026 Budget
38 TIF 2

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	2,724.64	3,600.00
47000 - Taxes		
47010 - Property Tax	143,411.38	142,000.00
Total 47000 - Taxes	143,411.38	142,000.00
Total Income	146,136.02	145,600.00
Gross Profit	146,136.02	145,600.00
Expense		
62100 - Contract Services		
62120 - Engineering Service	0.00	1,000.00
62140 - Legal Fees	350.00	1,000.00
62150 - Outside Contract Services	0.00	20,000.00
Total 62100 - Contract Services	350.00	22,000.00
65000 - Operations		
65020 - Postage, Mailing Service	37.83	100.00
Total 65000 - Operations	37.83	100.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	92.72	100.00
Total 65100 - Other Types of Expenses	92.72	100.00
65500 - TIF Development Reimbursement		
65510 - Public Works/Improv-Wastewater	0.00	50,000.00
65520 - Public Works/Improve-Roadway	0.00	85,060.00
65555 - PW/I - Site Grading/Storm Water	85,059.43	0.00
65500 - TIF Development Reimbursement - Other	0.00	15,375.00
Total 65500 - TIF Development Reimbursement	85,059.43	150,435.00
66000 - Gross Wages		
66114 - Hourly TIF Administrator	2,400.00	2,400.00
Total 66000 - Gross Wages	2,400.00	2,400.00
Total Expense	87,939.98	175,035.00
Net Ordinary Income	58,196.04	-29,435.00
Other Income/Expense		
Other Expense		
88888 - Transfers to Other Funds	51,260.00	
Total Other Expense	51,260.00	
Net Other Income	-51,260.00	
Net Income	6,936.04	-29,435.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	2,281.17	3,000.00
47000 - Taxes		
47010 - Property Tax	154,429.71	145,915.00
Total 47000 - Taxes	154,429.71	145,915.00
Total Income	156,710.88	148,915.00
Gross Profit	156,710.88	148,915.00
Expense		
62100 - Contract Services		
62140 - Legal Fees	0.00	1,000.00
Total 62100 - Contract Services	0.00	1,000.00
65000 - Operations		
65020 - Postage, Mailing Service	3.23	100.00
Total 65000 - Operations	0.00	100.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	0.00	100.00
Total 65100 - Other Types of Expenses	0.00	100.00
65500 - TIF Development Reimbursement		
65510 - Public Works/Improv-Wastewater	50,000.00	50,000.00
65515 - Public Works/Improvements-Water	23,572.78	
65555 - PW/I - Site Grading/Storm Water	85,059.43	85,060.00
65500 - TIF Development Reimbursement - Other	0.00	45,701.00
Total 65500 - TIF Development Reimbursement	158,632.21	180,761.00
66000 - Gross Wages		
66114 - Hourly TIF Administrator	2,200.00	2,400.00
Total 66000 - Gross Wages	2,200.00	2,400.00
Total Expense	160,835.44	184,361.00
Net Ordinary Income	-4,124.56	-35,446.00
Net Income	-4,124.56	-35,446.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	1,920.00
47000 - Taxes	
47010 - Property Tax	156,000.00
Total 47000 - Taxes	156,000.00
Total Income	157,920.00
Gross Profit	157,920.00
Expense	
62100 - Contract Services	
62140 - Legal Fees	1,000.00
Total 62100 - Contract Services	1,000.00
65000 - Operations	
65020 - Postage, Mailing Service	100.00
Total 65000 - Operations	100.00
65100 - Other Types of Expenses	
65110 - Advertising & Publications Exp	100.00
Total 65100 - Other Types of Expenses	100.00
65500 - TIF Development Reimbursement	
65510 - Public Works/Improv-Wastewater	50,000.00
65555 - PW/I - Site Grading/Storm Water	85,060.00
65500 - TIF Development Reimbursement - Other	50,360.00
Total 65500 - TIF Development Reimbursement	185,420.00
66000 - Gross Wages	
66114 - Hourly TIF Administrator	2,400.00
Total 66000 - Gross Wages	2,400.00
Total Expense	189,020.00
Net Ordinary Income	-31,100.00
Net Income	-31,100.00



VILLAGE OF DOWNS
37 TIF 3 BUDGET
2026

Village Hall
211 S. Seminary St,
PO Box 18
Downs, IL 61736

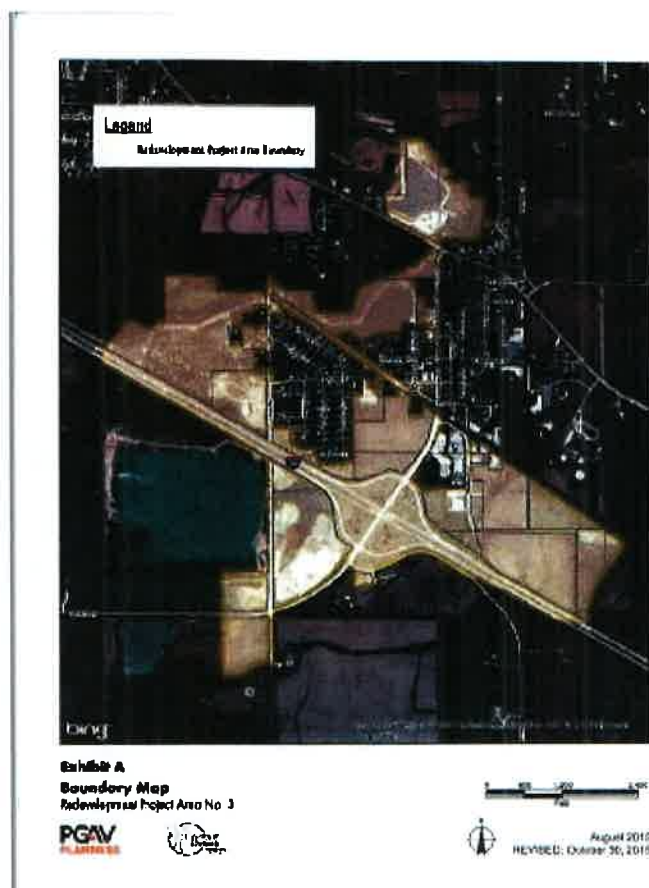
Redevelopment Project Area TIF 3 Fund Summary

The Redevelopment Project Area TIF 3 fund began on 4/7/2016. Its geographical territory includes approximately 459 acres, including street and highway rights-of-way (360 acres net of rights-of-way). There are a total of 46 parcels of real property, of which 22 have improvements thereon (e.g. buildings, parking areas, etc).

The TIF 3 fund revenues are comprised of property taxes, grants from TIF 1 fund, and investment interest.

The TIF 3 fund has ongoing obligations. The Village of Downs has economic development agreements that require the TIF 3 fund to pay \$41,584 annually.

A small portion of TIF 3 fund expenses pay for administrative costs including legal fees, postage, publishing, and TIF administrator wages.



37 TIF 3

FY 2026 Budget Summary

Revenues Accounts	2026 Budget
Property Taxes	50,000.00
Interest Income	360.00
Total Revenue	50,360.00
Expense Accounts	2026 Budget
Legal fees	1,000.00
Postage and Advertising	200.00
TIF Administrator Wages	1,200.00
Property Acquisition/Demo/Site	41,584.00
TIF Development/Reimbursement Other	52,885.00
Total Expenses	96,869.00
Net Ordinary Income	(46,509.00)
Other Income	
Transfers From Other Village Funds	33,000.00
Total Other Income	33,000.00
Net Income	(13,509.00)

Village of Downs
Fiscal Year 2026 Budget
37 TIF 3

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	1,341.73	720.00
47000 - Taxes		
47010 - Property Tax	38,918.54	26,640.00
Total 47000 - Taxes	38,918.54	26,640.00
Total Income	40,260.27	29,360.00
Gross Profit	40,260.27	29,360.00
Expense		
62100 - Contract Services		
62120 - Engineering Service	10,000.00	1,000.00
62140 - Legal Fees	350.00	1,000.00
Total 62100 - Contract Services	10,350.00	2,000.00
65000 - Operations		
65020 - Postage, Mailing Service	37.83	100.00
Total 65000 - Operations	37.83	100.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	92.73	100.00
Total 65100 - Other Types of Expenses	92.73	100.00
65500 - TIF Development Reimbursement		
65545 - Econ Dev RLP/Building Rehab	30,334.00	30,334.00
65500 - TIF Development Reimbursement - Other	0.00	51,000.00
Total 65500 - TIF Development Reimbursement	30,334.00	81,334.00
66000 - Gross Wages		
66114 - Hourly TIF Administrator	1,200.00	0.00
Total 66000 - Gross Wages	1,200.00	0.00
Total Expense	42,014.56	83,534.00
Net Ordinary Income	-1,754.29	-54,174.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	0.00	55,360.00
Total Other Income	0.00	55,360.00
Other Expense		
88888 - Transfers to Other Funds	20,000.00	
Total Other Expense	20,000.00	
Net Other Income	-20,000.00	55,360.00
Net Income	-21,754.29	1,186.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
45010 - Interest Income - Non-grant	381.79	1,200.00
47000 - Taxes		
47010 - Property Tax	35,749.76	40,080.00
Total 47000 - Taxes	35,749.76	40,080.00
Total Income	36,131.55	41,280.00
Gross Profit	36,131.55	41,280.00
Expense		
62100 - Contract Services		
62140 - Legal Fees	600.00	1,000.00
Total 62100 - Contract Services	600.00	1,000.00
65000 - Operations		
65020 - Postage, Mailing Service	3.22	100.00
Total 65000 - Operations	0.00	100.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	0.00	100.00
Total 65100 - Other Types of Expenses	0.00	100.00
65500 - TIF Development Reimbursement		
65540 - Property Acquisition/Demo/Site	0.00	30,334.00
65545 - Econ Dev RLP/Building Rehab	71,584.00	
65500 - TIF Development Reimbursement - Other	0.00	73,608.00
Total 65500 - TIF Development Reimbursement	71,584.00	104,142.00
66000 - Gross Wages		
66114 - Hourly TIF Administrator	1,100.00	1,200.00
Total 66000 - Gross Wages	1,100.00	1,200.00
Total Expense	73,284.00	106,542.00
Net Ordinary Income	-37,152.67	-65,262.00
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	33,000.00	30,334.00
Total Other Income	33,000.00	30,334.00
Net Other Income	33,000.00	30,334.00
Net Income	-4,152.67	-34,928.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
45010 - Interest Income - Non-grant	360.00
47000 - Taxes	
47010 - Property Tax	50,000.00
Total 47000 - Taxes	50,000.00
Total Income	50,360.00
Gross Profit	50,360.00
Expense	
62100 - Contract Services	
62140 - Legal Fees	1,000.00
Total 62100 - Contract Services	1,000.00
65000 - Operations	
65020 - Postage, Mailing Service	100.00
Total 65000 - Operations	100.00
65100 - Other Types of Expenses	
65110 - Advertising & Publications Exp	100.00
Total 65100 - Other Types of Expenses	100.00
65500 - TIF Development Reimbursement	
65545 - Econ Dev RLP/Building Rehab	41,584.00
65500 - TIF Development Reimbursement - Other	52,865.00
Total 65500 - TIF Development Reimbursement	94,449.00
66000 - Gross Wages	
66114 - Hourly TIF Administrator	1,200.00
Total 66000 - Gross Wages	1,200.00
Total Expense	96,869.00
Net Ordinary Income	-46,509.00
Other Income/Expense	
Other Income	
45000 - Transfers From Other Funds	33,000.00
Total Other Income	33,000.00
Net Other Income	33,000.00
Net Income	-13,509.00

Village of Downs
Fiscal Year 2026 Budget
40 Capital Fund

	May '23 - Apr 24	Budget
Ordinary Income/Expense		
Income		
46450 · Grant Revenue		
46455 · HUD Streetscape Grant	25,650.00	0.00
46450 · Grant Revenue - Other	0.00	25,650.00
Total 46450 · Grant Revenue	25,650.00	25,650.00
Total Income	25,650.00	25,650.00
Gross Profit	25,650.00	25,650.00
Expense		
62100 · Contract Services		
62120 · Engineering Service	0.00	100,000.00
62150 · Outside Contract Services	0.00	1,200,000.00
Total 62100 · Contract Services	0.00	1,300,000.00
Total Expense	0.00	1,300,000.00
Net Ordinary Income	25,650.00	-1,274,350.00
Other Income/Expense		
Other Income		
45000.1 · Transfers for Infrastructure	1,431.75	46,200.00
45001 · Other Fin Src - Long Term Debt	0.00	3,750,000.00
Total Other Income	1,431.75	3,796,200.00
Other Expense		
80100 · Capital Expenses		
80105 · Capital Expenses - Water Plant	0.00	2,760,000.00
80110 · Capital Expenses-Infrastructure	0.00	46,200.00
Total 80100 · Capital Expenses	0.00	2,806,200.00
Total Other Expense	0.00	2,806,200.00
Net Other Income	1,431.75	990,000.00
Net Income	27,081.75	-284,350.00

	May '24 - Apr 25	Budget
Ordinary Income/Expense		
Income		
46450 · Grant Revenue		
46455 · HUD Streetscape Grant	122,671.00	2,200,000.00
46457 · McLean County Grants	70,000.00	
Total 46450 · Grant Revenue	192,671.00	2,200,000.00
Total Income	192,671.00	2,200,000.00
Gross Profit	192,671.00	2,200,000.00
Expense		
62100 · Contract Services		
62120 · Engineering Service		
62120.1 · Engineering - Gen (Streetscape)	157,976.25	
62120.2 · Engineering - Water Projects	181,106.10	987,657.00
62120.9 · Engineering - Sewer Projects	11,510.41	
Total 62120 · Engineering Service	350,592.76	987,657.00
Total 62100 · Contract Services	350,592.76	987,657.00
65000 · Operations		
65070 · Grant Expenses		
65075 · HUD Streetscape Grant Expenses	278.17	
Total 65070 · Grant Expenses	278.17	
Total 65000 · Operations	278.17	
65100 · Other Types of Expenses		
65130 · EPA & IEPA Expenses	250.00	
Total 65100 · Other Types of Expenses	250.00	
65500 · TIF Development Reimbursement		
65515 · Public Works/Improvements-Water	685.98	
Total 65500 · TIF Development Reimbursement	685.98	
Total Expense	351,806.91	987,657.00
Net Ordinary Income	-159,135.91	1,212,343.00
Other Income/Expense		
Other Income		
45000.1 · Transfers for Infrastructure	29,427.46	0.00
45001 · Other Fin Src - Long Term Debt		
45001.1 · OFS-LTD-IEPA Water Plant Renov	3,200,217.83	4,170,588.00
45001.2 · OFS - LTD - IEPA Water Main Ext	1,017,671.48	5,799,996.00
45001.3 · OFS-LTD -IEPA Loan DC Water Twr	688,686.56	
Total 45001 · Other Fin Src - Long Term Debt	4,906,575.89	9,970,584.00
Total Other Income	4,936,003.35	9,970,584.00
Other Expense		
80100 · Capital Expenses		
80105 · Capital Expenses - Water Plant	3,066,698.53	3,882,927.00
80106 · Capital Expenses - Water Main	1,087,192.66	5,100,000.00
80107 · Capital Expenses-Sewer System	8,735.02	
80108 · Capital Expenses - Streetscape	0.00	2,200,000.00
80110 · Capital Expenses-Infrastructure	3,807.50	0.00
80113 · Capital Exp - DC Water Tower	1,058,025.63	
Total 80100 · Capital Expenses	5,224,459.34	11,182,927.00
Total Other Expense	5,224,459.34	11,182,927.00
Net Other Income	-288,455.99	-1,212,343.00
Net Income	-447,591.90	0.00

	May '25 - Apr 26
Ordinary Income/Expense	
Income	
46450 · Grant Revenue	
46455 · HUD Streetscape Grant	2,077,329.00
Total 46450 · Grant Revenue	2,077,329.00
Total Income	2,077,329.00
Gross Profit	2,077,329.00
Net Ordinary Income	2,077,329.00
Other Income/Expense	
Other Expense	
80100 · Capital Expenses	
80108 · Capital Expenses - Streetscape	2,077,329.00
Total 80100 · Capital Expenses	2,077,329.00
Total Other Expense	2,077,329.00
Net Other Income	-2,077,329.00
Net Income	0.00

Village of Downs
FY 2026 Budget
50 Long-Term Government Assets

	May '23 - Apr 24		May '24 - Apr 25
Ordinary Income/Expense		Ordinary Income/Expense	
Expense		Expense	
66196 · Compensated Absences	14,763.76	66196 · Compensated Absences	0.00
Total Expense	14,763.76	Total Expense	0.00
Net Ordinary Income	-14,763.76	Net Ordinary Income	0.00
Other Income/Expense		Other Income/Expense	
Other Expense		Other Expense	
81000 · Depreciation & Amortization	86,425.97	81000 · Depreciation & Amortization	0.00
Total Other Expense	86,425.97	Total Other Expense	0.00
Net Other Income	-86,425.97	Net Other Income	
Net Income	-101,189.73	Net Income	0.00

Village of Downs
Fiscal Year 2026 Budget
All Funds

Ordinary Income/Expense	May '23 - Apr 24		Budget	
Income				
46010 - Interest Income - Non-grant	46,863.62		34,170.00	
46015 - Interest Income - Grant Funds	2,223.83			
46400 - Other Types of Income				
46410 - Advertising/Sponsorships	6,457.50		8,650.00	
46420 - Donations	42,122.45		16,250.00	
46430 - Miscellaneous Revenue	9,175.66		20,050.00	
46440 - Police Services	46,400.04		40,000.00	
46445 - Equipment Rental Income	0.00		0.00	
Total 46400 - Other Types of Income	106,155.65		84,950.00	
46450 - Grant Revenue				
46453 - American Rescue Plan ARP Grant	0.00		0.00	
46453.1 - ARPA - County Distribution	0.00		0.00	
46455 - HUD Streetscape Grant	25,650.00		0.00	
46456 - IEPA Grant Forgiveness L17-5234	1,250,000.00			
46460 - Grant Revenue - Other	0.00		26,650.00	
Total 46450 - Grant Revenue	1,275,650.00		26,650.00	
47000 - Taxes				
47010 - Property Tax	449,557.71		430,027.00	
47020 - Income Tax	199,871.94		180,000.00	
47030 - Use Tax	45,353.78		46,000.00	
47031 - Use Tax - Cannabis	1,891.48		2,000.00	
47040 - Replacement Tax	6,495.71		9,000.00	
47050 - Motor Fuel	52,747.74		50,000.00	
47060 - Video Gaming Tax	72,827.44		72,000.00	
47070 - Sales Tax	125,333.32		170,000.00	
47072 - Sales Tax - Local 1%	116,877.02		160,000.00	
47080 - Road & Bridge Tax	33,861.38		33,500.00	
Total 47000 - Taxes	1,104,837.52		1,154,527.00	
47100 - Fees				
47101 - Inspector Admin Fee (361)	400.00		1,000.00	
47102 - BNWRD Admin Fee (363)	2,453.40		2,400.00	
47105 - NSF Fees (380)	225.00		100.00	
47110 - Franchise Fees	4,761.28		4,000.00	
47120 - Zoning Fees	200.00		500.00	
47135 - Fines & Violations	7,143.04		2,500.00	
47140 - VOD Sewer Conn Fees (359)	4,000.00		10,000.00	
47144 - Water Reconnect Fee	440.00		400.00	
47145 - Water Shut Off Fee	1,110.39		1,000.00	
47150 - Sewer Fees (362) - OMR	42,332.90		41,000.00	
47152 - VOD Sewer Debt (364)	92,164.34		90,000.00	
47155 - Sewer Penalties (360)	387.17		500.00	
47170 - Water Fees (361)				
47170-1 - Water Fees - OMR	132,666.83			
47170-2 - Water Fees - Debt Service	38,085.72			
47170-3 - Water Fees - Capital Improve	7,938.46			
47170 - Water Fees (361) - Other	0.00		165,000.00	
Total 47170 - Water Fees (361)	178,691.01		165,000.00	
47171 - Water Tap On Fee (365)	2,100.00		5,000.00	
47175 - Water Penalties (360)	1,725.28		2,000.00	
47180 - Garbage Fees (368)	75,240.05		74,580.00	
47185 - Garbage Penalties (360)	422.54		450.00	
47190 - Electricity Fees	1,200.00		1,200.00	
Total 47100 - Fees	414,996.40		401,630.00	
47200 - Licenses & Permits				
47210 - Liquor License	5,600.00		5,600.00	
47220 - Building Permits	8,700.00		7,500.00	
47230 - Video Gaming License	1,200.00		1,150.00	
47240 - Golf Cart Permit	1,800.00		1,400.00	
47250 - Other	85.00			
Total 47200 - Licenses & Permits	17,385.00		15,650.00	
47500 - Rentals / Reservations	4,871.00		4,000.00	

Ordinary Income/Expense	May '24 - Apr 25		Budget	
Income				
45010 - Interest Income - Non-grant	42,875.15		39,900.00	
46400 - Other Types of Income				
46410 - Advertising/Sponsorships	6,936.50		14,600.00	
46420 - Donations	17,306.52		17,550.00	
46430 - Miscellaneous Revenue	9,827.43		9,600.00	
46440 - Police Services	39,193.80		45,904.00	
46445 - Equipment Rental Income	3,840.00		36,000.00	
Total 46400 - Other Types of Income	77,104.25		123,654.00	
46450 - Grant Revenue				
46457 - IEAS Grant	10,173.60			
46455 - HUD Streetscape Grant	122,671.00		2,200,000.00	
46457 - McLean County Grants	70,000.00			
46459 - Grant Revenue - Other	0.00		1,500.00	
Total 46450 - Grant Revenue	202,844.60		2,201,500.00	
47000 - Taxes				
47010 - Property Tax	483,042.34		463,461.00	
47020 - Income Tax	155,534.07		165,000.00	
47030 - Use Tax	32,169.32		45,000.00	
47031 - Use Tax - Cannabis	1,564.92		2,000.00	
47040 - Replacement Tax	3,103.99		7,500.00	
47050 - Motor Fuel	45,825.09		50,000.00	
47060 - Video Gaming Tax	74,769.93		87,000.00	
47070 - Sales Tax	125,682.84		192,500.00	
47072 - Sales Tax - Local 1%	120,421.72		183,000.00	
47080 - Road & Bridge Tax	35,747.69		36,900.00	
Total 47000 - Taxes	1,077,861.91		1,262,361.00	
47100 - Fees				
47101 - Inspector Admin Fee (361)	700.00		1,000.00	
47102 - BNWRD Admin Fee (363)	0.00		2,400.00	
47105 - NSF Fees (380)	150.00		300.00	
47110 - Franchise Fees	4,394.97		5,000.00	
47120 - Zoning Fees	700.00		250.00	
47135 - Fines & Violations	10,913.41		5,000.00	
47140 - VOD Sewer Conn Fees (359)	7,000.00		10,000.00	
47144 - Water Reconnect Fee	60.00		480.00	
47145 - Water Shut Off Fee	760.00		1,000.00	
47150 - Sewer Fees (362) - OMR	34,515.69		42,000.00	
47152 - VOD Sewer Debt (364)	75,031.98		90,000.00	
47155 - Sewer Penalties (360)	372.60		500.00	
47170 - Water Fees (361)				
47170-1 - Water Fees - OMR	103,780.02		0.00	
47170-2 - Water Fees - Debt Service	54,994.47		0.00	
47170-3 - Water Fees - Capital Improve	6,398.07		0.00	
47170 - Water Fees (361) - Other	0.00		244,850.00	
Total 47170 - Water Fees (361)	165,172.56		244,850.00	
47171 - Water Tap On Fee (365)	3,736.64		5,000.00	
47175 - Water Penalties (360)	1,538.34		2,000.00	
47180 - Garbage Fees (368)	63,068.64		77,805.00	
47185 - Garbage Penalties (360)	414.00		450.00	
47190 - Electricity Fees	960.00		1,200.00	
Total 47100 - Fees	369,466.83		489,235.00	
47170-8 - Sales of Water Meter Parts	148.00			
47200 - Licenses & Permits				
47210 - Liquor License	5,850.00		6,000.00	
47220 - Building Permits	10,695.00		7,500.00	
47230 - Video Gaming License	2,000.00		1,500.00	
47240 - Golf Cart Permit	1,650.00		2,000.00	
47250 - Other	120.00			
Total 47200 - Licenses & Permits	20,315.00		17,000.00	
47500 - Rentals / Reservations	5,415.00		4,500.00	
49000 - Special Events Income				

Ordinary Income/Expense	May '25 - Apr 26	
Income		
45010 - Interest Income - Non-grant		44,950.00
46400 - Other Types of Income		
46410 - Advertising/Sponsorships		11,150.00
46420 - Donations		38,500.00
46430 - Miscellaneous Revenue		9,200.00
46440 - Police Services		47,512.00
46445 - Equipment Rental Income		5,000.00
Total 46400 - Other Types of Income		111,362.00
46450 - Grant Revenue		
46455 - HUD Streetscape Grant		2,077,329.00
46456 - IEPA Grant Forgiveness		
46456.1 - IEPA Grant Forgiveness L17-4		0.00
46456.2 - IEPA Grant Forgiveness L17-2		816,020.00
46456.3 - IEPA Grant Forgiveness L17-4		833,960.00
Total 46456 - IEPA Grant Forgiveness		1,650,000.00
46459 - Grant Revenue - Other		300.00
Total 46450 - Grant Revenue		3,727,629.00
47000 - Taxes		
47010 - Property Tax		510,342.00
47020 - Income Tax		190,000.00
47030 - Use Tax		40,000.00
47031 - Use Tax - Cannabis		1,900.00
47040 - Replacement Tax		3,000.00
47050 - Motor Fuel		57,350.00
47060 - Video Gaming Tax		90,000.00
47070 - Sales Tax		200,000.00
47072 - Sales Tax - Local 1%		190,000.00
47080 - Road & Bridge Tax		40,207.00
Total 47000 - Taxes		1,322,799.00
47100 - Fees		
47101 - Inspector Admin Fee (361)		700.00
47102 - BNWRD Admin Fee (363)		2,500.00
47105 - NSF Fees (380)		0.00
47110 - Franchise Fees		4,400.00
47120 - Zoning Fees		500.00
47135 - Fines & Violations		10,000.00
47140 - VOD Sewer Conn Fees (359)		7,000.00
47144 - Water Reconnect Fee		0.00
47145 - Water Shut Off Fee		500.00
47150 - Sewer Fees (362) - OMR		43,000.00
47152 - VOD Sewer Debt (364)		93,000.00
47155 - Sewer Penalties (360)		240.00
47170 - Water Fees (361)		
47170-1 - Water Fees - OMR		250,625.00
47170-2 - Water Fees - Debt Service		155,800.00
47170-3 - Water Fees - Capital Improve		8,400.00
47170 - Water Fees (361) - Other		0.00
Total 47170 - Water Fees (361)		414,825.00
47171 - Water Tap On Fee (365)		4,000.00
47175 - Water Penalties (360)		1,250.00
47180 - Garbage Fees (368)		63,700.00
47185 - Garbage Penalties (360)		450.00
47190 - Electricity Fees		1,200.00
Total 47100 - Fees		867,265.00
47200 - Licenses & Permits		
47210 - Liquor License		6,000.00
47220 - Building Permits		9,000.00
47230 - Video Gaming License		3,200.00
47240 - Golf Cart Permit		1,650.00
Total 47200 - Licenses & Permits		19,850.00
47500 - Rentals / Reservations		5,400.00

Village of Downs
Fiscal Year 2026 Budget
All Funds

49000 - Special Events Income		
49010 - Registration Entry Fees	3,906.20	5,000.00
49020 - Ticket Sales	57,990.00	57,000.00
49030 - Fundraisers	0.00	400.00
49040 - Brand Marketing Apparel & Items	1,281.06	0.00
49050 - Food & Drink Sales	55.94	0.00
Total 49000 - Special Events Income	63,233.20	62,400.00
Total Income	3,036,036.22	1,783,977.00
Gross Profit	3,036,036.22	1,783,977.00
Expense		
60900 - Business Expenses		
60920 - Registration/Recording Fees	774.10	500.00
60930 - Fines/Penalties/Judgments/Late	3.39	
60940 - Bank Fees	6,614.69	660.00
60950 - Donations to Non-Profits	2,250.00	3,950.00
Total 60900 - Business Expenses	9,642.18	5,110.00
62100 - Contract Services		
62110 - Accounting Fees	9,000.00	9,000.00
62120 - Engineering Service		
62120.2 - Engineering - Water Projects	0.00	0.00
62120.9 - Engineering - Sewer Projects	0.00	0.00
62120 - Engineering Service - Other	23,831.50	126,332.40
Total 62120 - Engineering Service	23,831.50	126,332.40
62130 - Fundraising Fees	0.00	0.00
62135 - Entertainment	16,555.00	17,330.00
62140 - Legal Fees	20,382.00	29,700.00
62150 - Outside Contract Services	74,308.42	1,314,100.00
62155 - I.T. Services	990.00	0.00
62160 - Water Testing Fees	6,088.20	5,000.00
62170 - Garbage Fees	72,798.64	72,420.00
62190 - Inspector	4,435.00	5,900.00
62100 - Contract Services - Other	0.00	0.00
Total 62100 - Contract Services	228,378.76	1,580,382.40
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	32,196.58	20,000.00
62806 - Equipment Warranty	1,129.00	1,020.00
62911 - Loss on Disposal of Asset	4,942.36	
62840 - Equipment Rental	2,620.80	10,000.00
62850 - Title, License, Registration	523.00	
62880 - Real Estate & Personal Prop Tax	159.12	0.00
62890 - Rent Fees & Parking Expense	4.00	
Total 62800 - Facilities and Equipment	41,576.86	31,020.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	13,288.16	21,900.00
64820 - Building Repairs	4,029.49	31,100.00
64830 - Building Improvements	1,081.99	7,500.00
64835 - Park Improvements & Repairs	230.00	5,200.00
64840 - Hardware and Software Costs	13,637.49	18,500.00
64850 - MFT		
64852 - Streets (S14)	0.00	56,866.54
Total 64850 - MFT	0.00	56,866.54
Total 64800 - Maintenance, Repairs & Parts	32,247.13	140,866.54
64900 - Supplies		
64910 - Office Supplies	2,418.91	4,295.00
64920 - General Supplies	50,907.58	46,850.00
64921 - Food Pantry Food	1,606.60	0.00
64930 - Police Body Cameras	3,480.00	3,600.00
64940 - MFT		
64941 - Signs (S58)	0.00	2,000.00
64942 - Culverts (S20)	0.00	13,700.00
64943 - Snow Removal (S16)	0.00	2,500.00
64944 - Streets (S14)		
64944.1 - Aggregate	0.00	28,780.00
64944.2 - Asphalt (Cold Patch & Hot Mix)	0.00	6,250.00
64944.3 - Bit Malls	0.00	3,000.00

49010 - Registration Entry Fees	4,918.60	5,000.00
49020 - Ticket Sales	58,387.90	75,000.00
49030 - Fundraisers	0.00	1,000.00
49040 - Brand Marketing Apparel & Items	1,116.00	600.00
49050 - Food & Drink Sales	0.00	100.00
Total 49000 - Special Events Income	64,422.50	81,700.00
Total Income	1,850,473.24	4,209,850.00
Gross Profit	1,850,473.24	4,209,850.00
Expense		
60900 - Business Expenses		
60920 - Registration/Recording Fees	41.00	500.00
60930 - Fines/Penalties/Judgments/Late	75.00	
60940 - Bank Fees	6,758.50	7,450.00
60950 - Donations to Non-Profits	1,100.00	700.00
Total 60900 - Business Expenses	7,974.50	8,650.00
62100 - Contract Services		
62110 - Accounting Fees	22,000.00	22,000.00
62120 - Engineering Service		
62120.1 - Engineering - Gen (Streetscape)	157,976.25	
62120.2 - Engineering - Water Projects	181,106.10	990,657.00
62120.9 - Engineering - Sewer Projects	15,317.91	500.00
62120 - Engineering Service - Other	26,813.40	19,970.75
Total 62120 - Engineering Service	381,213.66	1,011,127.75
62130 - Fundraising Fees	0.00	145.00
62135 - Entertainment	18,175.00	18,080.00
62140 - Legal Fees	600.00	30,000.00
62150 - Outside Contract Services	56,321.31	69,950.00
62155 - I.T. Services	22,006.03	24,000.00
62160 - Water Testing Fees	3,112.20	7,000.00
62170 - Garbage Fees	70,821.67	75,894.00
62190 - Inspector	3,350.00	6,000.00
Total 62100 - Contract Services	577,599.87	1,264,196.75
62161 - Gift-In-Kind Outside Contract	765.57	
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)	93,274.10	32,750.00
62806 - Equipment Warranty	1,020.00	1,020.00
62840 - Equipment Rental	3,957.40	5,000.00
62845 - Land Rent - Water Tower	2,500.00	0.00
62880 - Real Estate & Personal Prop Tax	-9.26	840.00
Total 62800 - Facilities and Equipment	100,742.24	39,410.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts	12,265.90	19,400.00
64820 - Building Repairs	2,274.70	46,400.00
64830 - Building Improvements	0.00	5,000.00
64835 - Park Improvements & Repairs	0.00	5,200.00
64840 - Hardware and Software Costs	19,536.67	23,000.00
64850 - MFT		
64852 - Streets (S14)	32,849.56	75,000.00
Total 64850 - MFT	32,849.56	75,000.00
64800 - Maintenance, Repairs & Parts - Other	645.94	
Total 64800 - Maintenance, Repairs & Parts	67,572.97	176,000.00
64900 - Supplies		
64910 - Office Supplies	2,866.56	3,500.00
64920 - General Supplies	57,842.68	52,425.00
64921 - Food Pantry Food	1,028.14	1,750.00
64930 - Police Body Cameras	2,610.00	3,600.00
64940 - MFT		
64941 - Signs (S58)	458.50	2,000.00
64942 - Culverts (S20)	4,363.00	15,400.00
64943 - Snow Removal (S16)	1,674.50	2,500.00
64944 - Streets (S14)		
64944.1 - Aggregate	0.00	15,625.00
64944.3 - Bit Malls	0.00	28,000.00
64944.4 - Sidewalks/Concrete	0.00	7,200.00
Total 64944 - Streets (S14)	0.00	50,825.00

49000 - Special Events Income		
49010 - Registration Entry Fees		5,000.00
49020 - Ticket Sales		70,000.00
49030 - Fundraisers		0.00
49040 - Brand Marketing Apparel & Items		1,200.00
Total 49000 - Special Events Income		76,200.00
Total Income		5,975,495.00
Gross Profit		5,975,495.00
Expense		
60900 - Business Expenses		
60920 - Registration/Recording Fees		500.00
60940 - Bank Fees		7,700.00
60950 - Donations to Non-Profits		700.00
Total 60900 - Business Expenses		8,900.00
62100 - Contract Services		
62110 - Accounting Fees		23,000.00
62120 - Engineering Service		
62120.2 - Engineering - Water Projects		3,000.00
62120 - Engineering Service - Other		22,500.00
Total 62120 - Engineering Service		25,500.00
62135 - Entertainment		19,560.00
62140 - Legal Fees		28,000.00
62150 - Outside Contract Services		61,920.00
62155 - I.T. Services		27,000.00
62160 - Water Testing Fees		7,000.00
62170 - Garbage Fees		81,000.00
62190 - Inspector		5,630.00
Total 62100 - Contract Services		278,610.00
62800 - Facilities and Equipment		
62805 - Equipment (Non-Depreciable)		22,750.00
62840 - Equipment Rental		5,500.00
62845 - Land Rent - Water Tower		6,000.00
62890 - Rent Fees & Parking Expense		50.00
Total 62800 - Facilities and Equipment		34,300.00
64800 - Maintenance, Repairs & Parts		
64810 - Equipment Maint/Repairs/Parts		17,500.00
64820 - Building Repairs		10,000.00
64830 - Building Improvements		6,000.00
64835 - Park Improvements & Repairs		600.00
64840 - Hardware and Software Costs		27,000.00
64850 - MFT		
64852 - Streets (S14)		42,150.00
Total 64850 - MFT		42,150.00
Total 64800 - Maintenance, Repairs & Parts		103,250.00
64900 - Supplies		
64910 - Office Supplies		3,325.00
64920 - General Supplies		60,625.00
64921 - Food Pantry Food		1,250.00
64930 - Police Body Cameras		3,480.00
64940 - MFT		
64941 - Signs (S58)		1,500.00
64942 - Culverts (S20)		11,000.00
64943 - Snow Removal (S16)		2,500.00
64944 - Streets (S14)		
64944.1 - Aggregate		15,625.00
64944.3 - Bit Malls		28,000.00
64944.4 - Sidewalks/Concrete		7,200.00
Total 64944 - Streets (S14)		50,825.00
64946 - Seeding and Restoration		5,000.00
Total 64940 - MFT		70,825.00
64951 - Water Treatment Chemicals		10,000.00
64952 - Water Lab Supplies		1,000.00
64953 - Water Plant Salt		50,000.00
64960 - Streets		
64961 - Drainage		5,000.00

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64944.4 - Sidewalks/Concrete	0.00	7,200.00
64944 - Streets (614) - Other	0.00	
Total 64944 - Streets (614)	0.00	45,230.00
64945 - Ditches (608)	0.00	0.00
64946 - Seeding and Restoration	0.00	0.00
64940 - MFT - Other	0.00	13,637.60
Total 64940 - MFT	0.00	77,267.60
64951 - Water Treatment Chemicals	5,709.42	3,000.00
64952 - Water Lab Supplies	1,495.43	1,000.00
64960 - Streets		
64961 - Drainage	0.00	0.00
Total 64960 - Streets	0.00	0.00
Total 64900 - Supplies	65,619.94	136,012.60
65000 - Operations		
65010 - Books, Subscriptions, Reference	3,686.27	2,845.00
65020 - Postage, Mailing Service	4,667.79	6,175.00
65030 - Printing and Copying	168.25	450.00
65050 - Utilities & Fuel		
65051 - Communications / Data	3,648.39	3,500.00
65052 - Natural Gas	5,980.34	8,500.00
65053 - Electricity	22,219.42	26,800.00
65054 - Street Lighting	7,899.39	8,000.00
65055 - Fuel	17,466.68	19,700.00
65060 - Water & Sewer	3,136.28	3,550.00
65050 - Utilities & Fuel - Other	0.00	0.00
Total 65050 - Utilities & Fuel	60,340.50	69,850.00
65070 - Grant Expenses		
65071 - Rebuild IL MFT Grant Expense	11,897.66	66,233.46
65073 - American Rescue Plan ARPA Exp	0.00	30,067.00
65073.1 - ARPA - County Distribution Exp	0.00	0.00
65075 - HUD Streetscape Grant Expenses	0.00	
65070 - Grant Expenses - Other	0.00	0.00
Total 65070 - Grant Expenses	11,897.66	96,320.46
Total 65000 - Operations	80,780.47	175,640.46
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	11,450.13	8,300.00
65120 - Insurance - Liability, D and O	46,434.98	50,000.00
65130 - EPA & IEPA Expenses	500.00	500.00
65140 - Uniform / Work Clothing	2,879.69	4,250.00
65150 - Memberships and Dues	2,860.40	1,875.00
65155 - Volunteer Expenses	6,043.54	3,500.00
65160 - Other Costs	564.03	1,600.00
65170 - Training	9,651.31	12,250.00
65190 - J.U.L.I.E.	918.75	800.00
Total 65100 - Other Types of Expenses	81,302.83	83,075.00
65500 - TIF Development Reimbursement		
65510 - Public Works/Improv/Wastewater	0.00	100,000.00
65515 - Public Works/Improvements-Water	5,175.00	
65520 - Public Works/Improve-Roadway	0.00	85,060.00
65525 - Tax Dist Capital Exp-Tri-Valley	65,755.64	62,000.00
65540 - Property Acquisition/Demo/Site	0.00	0.00
65545 - Econ Dev RLP/Building Rehab	30,334.00	30,334.00
65555 - PW/I - Site Grading/Storm Water	85,059.43	0.00
65500 - TIF Development Reimbursement - Other	0.00	66,375.00
Total 65500 - TIF Development Reimbursement	186,324.07	343,769.00
66000 - Gross Wages		
66010 - Salary - Mayor	9,000.00	9,000.00
66011 - Salary - Trustee	9,000.00	10,500.00
66012 - Salary - Clerk	10,200.00	10,200.00
66020 - Salary - ESDA	600.00	600.00
66021 - Salary - Zoning	3,210.00	3,210.00
66040 - Salary - Police	66,300.00	61,392.00
66097 - Salary-Personal Time Off (PTO)	1,700.00	
66100 - Hourly - Treasurer Assistant	21,401.32	20,000.00
66110 - Hourly - Billing	26,767.16	26,500.00

64946 - Seeding and Restoration	0.00	5,000.00
Total 64940 - MFT	6,494.00	75,725.00
64951 - Water Treatment Chemicals	4,815.59	10,000.00
64952 - Water Lab Supplies	900.12	1,000.00
64960 - Streets		
64961 - Drainage	0.00	5,000.00
Total 64960 - Streets	0.00	5,000.00
Total 64900 - Supplies	76,557.09	153,000.00
65000 - Operations		
65010 - Books, Subscriptions, Reference	716.89	500.00
65020 - Postage, Mailing Service	4,775.00	5,600.00
65030 - Printing and Copying	117.18	450.00
65050 - Utilities & Fuel		
65051 - Communications / Data	3,629.97	4,500.00
65052 - Natural Gas	5,214.68	8,300.00
65053 - Electricity	25,858.85	21,800.00
65054 - Street Lighting	6,579.20	8,000.00
65055 - Fuel	14,599.70	16,625.00
65060 - Water & Sewer	3,396.46	3,750.00
Total 65050 - Utilities & Fuel	59,278.84	62,975.00
65070 - Grant Expenses		
65071 - Rebuild IL MFT Grant Expense	54,335.60	0.00
65075 - HUD Streetscape Grant Expenses	278.17	
65070 - Grant Expenses - Other	0.00	1,000.00
Total 65070 - Grant Expenses	54,613.97	1,000.00
Total 65000 - Operations	119,501.86	70,525.00
65100 - Other Types of Expenses		
65110 - Advertising & Publications Exp	7,254.51	9,500.00
65120 - Insurance - Liability, D and O	57,248.13	50,000.00
65130 - EPA & IEPA Expenses	750.00	500.00
65140 - Uniform / Work Clothing	1,019.75	3,000.00
65150 - Memberships and Dues	3,069.90	3,125.00
65155 - Volunteer Expenses	4,412.89	3,300.00
65160 - Other Costs	329.79	1,400.00
65170 - Training	1,410.20	5,500.00
65190 - J.U.L.I.E.	823.70	1,000.00
Total 65100 - Other Types of Expenses	76,317.87	77,325.00
65500 - TIF Development Reimbursement		
65510 - Public Works/Improv-Wastewater	100,000.00	100,000.00
65515 - Public Works/Improvements-Water	23,572.78	
65525 - Tax Dist Capital Exp-Tri-Valley	0.00	65,000.00
65540 - Property Acquisition/Demo/Site	0.00	30,334.00
65545 - Econ Dev RLP/Building Rehab	71,584.00	0.00
65555 - PW/I - Site Grading/Storm Water	85,059.43	85,060.00
65500 - TIF Development Reimbursement - Other	0.00	204,132.00
Total 65500 - TIF Development Reimbursement	280,216.21	464,526.00
66000 - Gross Wages		
66010 - Salary - Mayor	7,961.35	9,000.00
66011 - Salary - Trustee	8,874.37	9,750.00
66012 - Salary - Clerk	9,023.19	10,200.00
66020 - Salary - ESDA	554.00	600.00
66021 - Salary - Zoning	3,045.41	3,338.00
66040 - Salary - Police	62,846.05	135,000.00
66097 - Salary-Personal Time Off (PTO)	1,009.68	
66100 - Hourly - Treasurer Assistant	19,805.20	20,000.00
66110 - Hourly - Billing	26,227.50	27,300.00
66112 - Hourly - Water	58,635.01	71,635.00
66113 - Hourly - Treasurer	57,824.55	45,000.00
66114 - Hourly TIF Administrator	5,500.00	6,000.00
66130 - Hourly - Mowing	12,004.63	15,000.00
66131 - Hourly - Snow Plow	1,856.50	2,500.00
66132 - Hourly - Streets	44,530.24	33,500.00
66133 - Hourly - Police	4,014.96	10,000.00
66137 - Hourly - I.T.	16,836.78	15,000.00
66195 - Hourly - Overtime	126.00	0.00

Total 64960 - Streets	5,000.00
Total 64900 - Supplies	205,505.00
65000 - Operations	
65010 - Books, Subscriptions, Reference	800.00
65020 - Postage, Mailing Service	5,480.00
65030 - Printing and Copying	200.00
65050 - Utilities & Fuel	
65051 - Communications / Data	4,700.00
65052 - Natural Gas	7,700.00
65053 - Electricity	29,600.00
65054 - Street Lighting	8,000.00
65055 - Fuel	18,125.00
65060 - Water & Sewer	4,500.00
Total 65050 - Utilities & Fuel	72,625.00
Total 65000 - Operations	79,105.00
65100 - Other Types of Expenses	
65110 - Advertising & Publications Exp	9,300.00
65120 - Insurance - Liability, D and O	60,000.00
65130 - EPA & IEPA Expenses	500.00
65140 - Uniform / Work Clothing	2,250.00
65150 - Memberships and Dues	3,650.00
65155 - Volunteer Expenses	5,830.00
65160 - Other Costs	650.00
65170 - Training	5,000.00
65190 - J.U.L.I.E.	1,000.00
Total 65100 - Other Types of Expenses	88,180.00
65500 - TIF Development Reimbursement	
65510 - Public Works/Improv-Wastewater	100,000.00
65525 - Tax Dist Capital Exp-Tri-Valley	65,000.00
65545 - Econ Dev RLP/Building Rehab	41,584.00
65555 - PW/I - Site Grading/Storm Water	85,060.00
65500 - TIF Development Reimbursement - Other	269,735.00
Total 65500 - TIF Development Reimbursement	561,379.00
66000 - Gross Wages	
66010 - Salary - Mayor	9,000.00
66011 - Salary - Trustee	9,750.00
66012 - Salary - Clerk	10,200.00
66020 - Salary - ESDA	600.00
66021 - Salary - Zoning	3,450.00
66040 - Salary - Police	150,000.00
66100 - Hourly - Treasurer Assistant	23,000.00
66110 - Hourly - Billing	31,175.00
66112 - Hourly - Water	64,750.00
66113 - Hourly - Treasurer	60,000.00
66114 - Hourly TIF Administrator	6,000.00
66130 - Hourly - Mowing	15,000.00
66131 - Hourly - Snow Plow	2,500.00
66132 - Hourly - Streets	51,550.00
66133 - Hourly - Police	10,000.00
66137 - Hourly - I.T.	16,000.00
66195 - Hourly - Overtime	0.00
66197 - Hourly-Personal Time Off (PTO)	5,666.00
66198 - Hourly - Paid Holidays Reg Rate	16,427.00
66199 - Hourly - Paid Holidays 1.5 Rate	4,500.00
Total 66000 - Gross Wages	491,568.00
66196 - Compensated Absences	15,000.00
66200 - Payroll Expenses	
66210 - SS - Employer	30,122.00
66220 - Medicare - Employer	7,038.00
66250 - State Unemployment Tax	951.00
Total 66200 - Payroll Expenses	38,111.00
66300 - Employee Benefits	69,005.16
66301 - Village Match SIMPLE IRA	9,250.00
66300 - Travel and Meetings	
66310 - Conference, Convention, Meeting	3,400.00

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66112 - Hourly - Water	56,514.25	56,107.00
66113 - Hourly - Treasurer	35,793.20	40,000.00
66114 - Hourly TIF Administrator	5,000.00	4,800.00
66130 - Hourly - Mowing	13,861.52	10,000.00
66131 - Hourly - Snow Plow	965.00	2,500.00
66132 - Hourly - Streets	43,062.00	59,973.12
66133 - Hourly - Police	48,991.59	63,200.00
66137 - Hourly - I.T.	13,729.50	15,000.00
66194 - Hourly - Paid Military Training	3,864.00	
66195 - Hourly - Overtime	60.00	0.00
66197 - Hourly-Personal Time Off (PTO)	3,795.50	2,902.50
66198 - Hourly - Paid Holidays Reg Rate	15,212.58	9,548.48
66199 - Hourly - Paid Holidays 1.5 Rate	4,605.85	3,485.00
66000 - Gross Wages - Other	0.00	
Total 66000 - Gross Wages	394,733.47	428,918.40
66198 - Compensated Absences	4,568.32	
66200 - Payroll Expenses		
66210 - SS - Employer	24,472.48	25,836.66
66220 - Medicare - Employer	5,723.42	7,669.71
66250 - State Unemployment Tax	1,340.00	1,170.00
66200 - Payroll Expenses - Other	0.00	
Total 66200 - Payroll Expenses	31,535.90	34,676.37
66300 - Employee Benefits	53,816.96	58,305.00
66301 - Village Match SIMPLE IRA	7,410.57	4,370.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	2,418.75	6,400.00
68320 - Travel	3,308.19	2,400.00
68321 - Mileage Reimbursement	866.62	1,150.00
Total 68300 - Travel and Meetings	6,614.56	9,950.00
99900 - Interest Expense	8,504.95	12,920.00
Total Expense	1,233,056.97	3,045,017.77
Net Ordinary Income	1,602,979.25	-1,261,040.77
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	470,666.35	757,860.00
45000.1 - Transfers for Infrastructure	47,221.00	46,200.00
45001 - Other Fin Src - Long Term Debt		
45001.1 - OFS-LTD-IEPA Water Plant Renov	0.00	0.00
45001.2 - OFS - LTD - IEPA Water Main Ext	0.00	0.00
45001 - Other Fin Src - Long Term Debt - Other	2,899,250.22	4,043,000.00
Total 45001 - Other Fin Src - Long Term Debt	2,899,250.22	4,043,000.00
45002 - Receivable from Municipalities	116,538.58	116,538.58
45003 - Gift In Kind Donations	290.00	0.00
Total Other Income	3,533,966.15	4,963,598.58
Other Expense		
80000 - Ask My Accountant	0.00	
80100 - Capital Expenses		
80104 - Capital Expenses - Equipment	332,224.78	315,000.00
80105 - Capital Expenses - Water Plant	2,596,794.16	2,780,000.00
80110 - Capital Expenses-Infrastructure	0.00	46,200.00
80111 - Capital Expense - Land	60,000.00	60,000.00
Total 80100 - Capital Expenses	2,989,018.94	3,181,200.00
81000 - Depreciation & Amortization	432,492.90	0.00
88888 - Transfers to Other Funds	470,666.35	602,860.00
88889 - Transfer to Funds-Infrastructure	47,221.00	46,200.00
99999 - Long Term Debt Payments	368,626.14	390,539.00
Total Other Expense	4,328,225.33	4,220,799.00
Net Other Income	-794,259.18	742,799.58
Net Income	1,008,720.07	-518,241.19

*Includes noncash income of \$1,250,000 loan forgiveness.

66197 - Hourly-Personal Time Off (PTO)	5,719.28	4,728.00
66198 - Hourly - Paid Holidays Reg Rate	15,543.11	9,857.00
66199 - Hourly - Paid Holidays 1.5 Rate	5,561.90	4,500.00
Total 66000 - Gross Wages	387,299.93	432,908.00
66200 - Payroll Expenses		
66210 - SS - Employer	24,013.63	26,328.00
66220 - Medicare - Employer	5,616.07	6,171.00
66250 - State Unemployment Tax	892.28	905.00
Total 66200 - Payroll Expenses	30,521.98	33,404.00
66300 - Employee Benefits	57,964.44	63,066.00
66301 - Village Match SIMPLE IRA	7,650.56	7,350.00
68300 - Travel and Meetings		
68310 - Conference, Convention, Meeting	2,416.10	3,400.00
68320 - Travel	2,667.27	3,900.00
68321 - Mileage Reimbursement	531.98	1,150.00
Total 68300 - Travel and Meetings	5,615.35	8,450.00
99900 - Interest Expense	10,526.48	14,892.00
Total Expense	1,806,827.04	2,833,702.75
Net Ordinary Income	53,648.20	1,376,147.25
Other Income/Expense		
Other Income		
45000 - Transfers From Other Funds	276,436.51	379,930.00
45001 - Other Fin Src - Long Term Debt		
45001.1 - OFS-LTD-IEPA Water Plant Renov	3,200,217.63	4,170,588.00
45001.2 - OFS - LTD - IEPA Water Main Ext	1,017,671.48	5,799,996.00
45001.3 - OFS-LTD-IEPA Loan DC Water Tr	851,568.58	
Total 45001 - Other Fin Src - Long Term Debt	5,069,477.89	9,970,584.00
45002 - Receivable from Municipalities	58,269.29	116,540.00
45003 - Gift In Kind Donations	685.57	300.00
Total Other Income	5,405,069.26	10,467,354.00
Other Expense		
80100 - Capital Expenses		
80103 - Capital Expenses - Building	17,391.22	0.00
80104 - Capital Expenses - Equipment	68,053.28	15,000.00
80105 - Capital Expenses - Water Plant	3,066,698.53	3,882,927.00
80106 - Capital Expenses - Water Main	1,105,682.43	5,100,000.00
80107 - Capital Expenses-Sewer System	18,148.48	
80108 - Capital Expenses - Streetscape	0.00	2,200,000.00
80113 - Capital Exp - DC Water Tower	1,058,025.63	
Total 80100 - Capital Expenses	5,334,999.57	11,197,927.00
80300 - Economic Development Tax Rebate	65,592.45	60,720.00
88888 - Transfers to Other Funds	176,436.51	279,930.00
99999 - Long Term Debt Payments	383,288.61	432,004.00
Total Other Expense	5,961,317.34	11,970,581.00
Net Other Income	-556,248.08	-1,503,227.00
Net Income	-502,601.88	-127,079.75

68320 - Travel	3,900.00
68321 - Mileage Reimbursement	900.00
Total 68300 - Travel and Meetings	8,200.00
99900 - Interest Expense	21,058.00
Total Expense	2,011,421.16
Net Ordinary Income	3,964,063.84
Other Income/Expense	
Other Income	
45000 - Transfers From Other Funds	356,950.00
45000.1 - Transfers for Infrastructure	0.00
45001 - Other Fin Src - Long Term Debt	
45001.1 - OFS-LTD-IEPA Water Plant Renov	0.00
45001.2 - OFS - LTD - IEPA Water Main Ext	0.00
45001 - Other Fin Src - Long Term Debt - Other	0.00
Total 45001 - Other Fin Src - Long Term Debt	0.00
45002 - Receivable from Municipalities	116,538.00
Total Other Income	473,488.00
Other Expense	
80100 - Capital Expenses	
80103 - Capital Expenses - Building	20,000.00
80104 - Capital Expenses - Equipment	43,000.00
80105 - Capital Expenses - Water Plant	0.00
80106 - Capital Expenses - Water Main	0.00
80108 - Capital Expenses - Streetscape	2,077,329.00
Total 80100 - Capital Expenses	2,140,329.00
80300 - Economic Development Tax Rebate	100,000.00
81000 - Depreciation & Amortization	100,000.00
88888 - Transfers to Other Funds	258,450.00
88889 - Transfer to Funds-Infrastructure	0.00
99999 - Long Term Debt Payments	652,813.74
Total Other Expense	3,251,592.74
Net Other Income	-2,778,104.74
Net Income	1,185,859.10

*Includes noncash income of \$1,650,000 loan forgiveness.