

Village of Downs  
Fiscal Year 2024 Budget  
01 General Fund

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	632.04	500.00
46400 · Other Types of Income	440.50	150.00
47000 · Taxes	522,868.26	426,003.00
47100 · Fees	71,084.39	69,282.00
47200 · Licenses & Permits	6,080.00	5,000.00
Total Income	600,905.19	500,935.00
Gross Profit	600,905.19	500,935.00
Expense		
60900 · Business Expenses	622.44	1,300.00
62100 · Contract Services	112,869.03	166,715.00
62800 · Facilities and Equipment	2,974.65	5,000.00
64800 · Maintenance, Repairs & Parts	18,500.42	129,500.00
64900 · Supplies	3,006.22	4,000.00
65000 · Operations	14,570.32	74,797.00
65100 · Other Types of Expenses	33,504.82	32,400.00
66000 · Gross Wages	86,815.03	102,000.00
66200 · Payroll Expenses	7,320.12	7,953.00
68300 · Travel and Meetings	1,003.42	1,500.00
Total Expense	281,186.47	525,165.00
Net Ordinary Income	319,718.72	-24,230.00
Other Income/Expense		
Other Expense		
80100 · Capital Expenses	70,806.56	50,000.00
81000 · Depreciation & Amortization	15,464.69	15,000.00
88888 · Transfers to Other Funds	82,894.60	206,581.00
Total Other Expense	169,165.85	271,581.00
Net Other Income	-169,165.85	-271,581.00
Net Income	150,552.87	-295,811.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	6,236.53	500.00
46400 · Other Types of Income	1,355.24	150.00
46450 · Grant Revenue	30,087.05	64,708.25
47000 · Taxes	520,924.32	524,639.00
47100 · Fees	59,117.47	70,900.00
47200 · Licenses & Permits	7,668.00	7,500.00
Total Income	625,388.61	668,397.25
Gross Profit	625,388.61	668,397.25
Expense		
60900 · Business Expenses	694.14	700.00
62100 · Contract Services	81,903.60	164,115.00
62800 · Facilities and Equipment	5,500.57	8,000.00
64800 · Maintenance, Repairs & Parts	36,204.99	74,000.00
64900 · Supplies	2,745.60	4,500.00
65000 · Operations	11,505.28	15,800.00
65100 · Other Types of Expenses	40,870.69	32,000.00
66000 · Gross Wages	70,440.11	72,500.00
66200 · Payroll Expenses	6,941.71	4,881.25
66300 · Employee Benefits	1,555.73	0.00
68300 · Travel and Meetings	995.00	2,000.00
Total Expense	259,357.42	378,496.25
Net Ordinary Income	366,031.19	289,901.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	0.00	70,000.00
Total Other Income	0.00	70,000.00
Other Expense		
80100 · Capital Expenses	96,928.87	50,000.00
81000 · Depreciation & Amortization	0.00	15,000.00
88888 · Transfers to Other Funds	122,579.81	257,501.00
88889 · Transfer to Funds-Infrastructure	0.00	120,000.00
Total Other Expense	219,508.68	442,501.00
Net Other Income	-219,508.68	-372,501.00
Net Income	146,522.51	-82,600.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	15,000.00
46400 · Other Types of Income	200.00
47000 · Taxes	662,887.00
47100 · Fees	76,730.00
47200 · Licenses & Permits	7,500.00
Total Income	762,317.00
Gross Profit	762,317.00
Expense	
60900 · Business Expenses	1,410.00
62100 · Contract Services	141,420.00
62800 · Facilities and Equipment	8,000.00
64800 · Maintenance, Repairs & Parts	67,000.00
64900 · Supplies	4,000.00
65000 · Operations	16,800.00
65100 · Other Types of Expenses	88,300.00
66000 · Gross Wages	113,650.00
66200 · Payroll Expenses	8,895.00
66300 · Employee Benefits	3,500.00
66301 · Village Match SIMPLE IRA	1,000.00
68300 · Travel and Meetings	2,250.00
Total Expense	456,225.00
Net Ordinary Income	306,092.00
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	100,000.00
Total Other Income	100,000.00
Other Expense	
81000 · Depreciation & Amortization	0.00
88888 · Transfers to Other Funds	230,500.00
88889 · Transfer to Funds-Infrastructure	124,600.00
Total Other Expense	355,100.00
Net Other Income	-255,100.00
Net Income	50,992.00

Village of Downs  
Fiscal Year 2024 Budget  
02 Water

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	84.96	150.00
46400 · Other Types of Income	850.00	
46450 · Grant Revenue	89,708.25	89,750.00
47000 · Taxes	17,498.18	19,474.00
47100 · Fees	170,456.27	171,825.00
Total Income	278,597.66	281,199.00
Gross Profit	278,597.66	281,199.00
Expense		
62100 · Contract Services	22,910.63	64,800.00
62800 · Facilities and Equipment	7,110.21	6,625.00
64800 · Maintenance, Repairs & Parts	10,549.89	14,068.00
64900 · Supplies	9,598.05	19,200.00
65000 · Operations	14,026.67	40,400.00
65100 · Other Types of Expenses	3,096.20	1,575.00
66000 · Gross Wages	42,522.89	52,000.00
66200 · Payroll Expenses	5,154.37	4,178.00
66300 · Employee Benefits	310.92	0.00
68300 · Travel and Meetings	0.00	750.00
99900 · Interest Expense	1,299.29	1,904.00
Total Expense	116,579.12	205,500.00
Net Ordinary Income	162,018.54	75,699.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	20,700.00	41,250.00
45005 · Insurance Claim Proceeds	10,000.00	
Total Other Income	30,700.00	41,250.00
Other Expense		
80100 · Capital Expenses	102,161.20	3,574,000.00
81000 · Depreciation & Amortization	53,211.20	51,500.00
88888 · Transfers to Other Funds	10,000.00	0.00
99999 · Long Term Debt Payments	30,729.38	31,000.00
Total Other Expense	196,101.78	3,656,500.00
Net Other Income	-165,401.78	-3,615,250.00
Net Income	-3,383.24	-3,539,551.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	1,509.08	0.00
46400 · Other Types of Income	13.00	
46450 · Grant Revenue	175,000.00	350,000.00
47000 · Taxes	6,226.35	6,227.00
47100 · Fees	144,663.67	167,725.00
Total Income	327,412.10	523,952.00
Gross Profit	327,412.10	523,952.00
Expense		
60900 · Business Expenses	55.00	
62100 · Contract Services	26,655.33	390,000.00
62800 · Facilities and Equipment	10,512.11	8,600.00
64800 · Maintenance, Repairs & Parts	6,989.76	12,000.00
64900 · Supplies	12,603.09	10,650.00
65000 · Operations	161,681.29	14,970.00
65100 · Other Types of Expenses	1,763.22	3,920.00
66000 · Gross Wages	36,273.59	63,000.00
66200 · Payroll Expenses	2,832.34	5,230.00
66300 · Employee Benefits	4,976.62	3,631.68
68300 · Travel and Meetings	73.36	800.00
99900 · Interest Expense	529.98	1,055.00
Total Expense	264,945.69	513,856.68
Net Ordinary Income	62,466.41	10,095.32
Other Income/Expense		
Other Income		
45000.1 · Transfers for Infrastructure	0.00	40,000.00
45001 · Other Fin Src - Long Term Debt	0.00	4,000,000.00
Total Other Income	0.00	4,040,000.00
Other Expense		
80100 · Capital Expenses	23,816.11	3,712,100.00
81000 · Depreciation & Amortization	0.00	52,000.00
88888 · Transfers to Other Funds	0.00	70,000.00
99999 · Long Term Debt Payments	28,037.43	28,373.00
Total Other Expense	51,853.54	3,862,473.00
Net Other Income	-51,853.54	177,527.00
Net Income	10,612.87	187,622.32

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	4,800.00
46450 · Grant Revenue	175,000.00
47000 · Taxes	8,000.00
47100 · Fees	173,500.00
Total Income	361,300.00
Gross Profit	361,300.00
Expense	
62100 · Contract Services	43,000.00
62800 · Facilities and Equipment	14,000.00
64800 · Maintenance, Repairs & Parts	12,000.00
64900 · Supplies	15,200.00
65000 · Operations	342,040.00
65100 · Other Types of Expenses	4,150.00
66000 · Gross Wages	49,344.00
66200 · Payroll Expenses	3,975.00
66300 · Employee Benefits	7,525.00
66301 · Village Match SIMPLE IRA	200.00
68300 · Travel and Meetings	800.00
Total Expense	492,234.00
Net Ordinary Income	-130,934.00
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	100,000.00
Total Other Income	100,000.00
Other Expense	
88888 · Transfers to Other Funds	100,000.00
Total Other Expense	100,000.00
Net Other Income	0.00
Net Income	-130,934.00

Village of Downs  
Fiscal Year 2024 Budget  
03 Police

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	12.03	
46400 · Other Types of Income	44,105.58	40,000.00
47000 · Taxes	47,451.97	38,500.00
47100 · Fees	6,862.30	7,500.00
47200 · Licenses & Permits	6,150.00	4,250.00
Total Income	104,581.88	90,250.00
Gross Profit	104,581.88	90,250.00
Expense		
62100 · Contract Services	650.00	0.00
62800 · Facilities and Equipment	578.99	0.00
64800 · Maintenance, Repairs & Parts	3,630.59	8,600.00
64900 · Supplies	2,402.40	6,300.00
65000 · Operations	14,730.60	11,975.00
65100 · Other Types of Expenses	2,878.04	3,700.00
66000 · Gross Wages	103,213.07	116,673.00
66200 · Payroll Expenses	8,131.06	9,076.00
66300 · Employee Benefits	1,599.02	0.00
68300 · Travel and Meetings	591.56	1,700.00
99900 · Interest Expense	928.79	900.00
Total Expense	139,334.12	158,924.00
Net Ordinary Income	-34,752.24	-68,674.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	51,150.76	75,000.00
Total Other Income	51,150.76	75,000.00
Other Expense		
80100 · Capital Expenses	1,700.00	0.00
81000 · Depreciation & Amortization	5,334.75	5,750.00
99999 · Long Term Debt Payments	10,221.97	10,250.00
Total Other Expense	17,256.72	16,000.00
Net Other Income	33,894.04	59,000.00
Net Income	-858.20	-9,674.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	8.38	
46400 · Other Types of Income	49,577.90	60,273.00
47000 · Taxes	92,647.02	40,305.00
47100 · Fees	1,263.44	20,000.00
47200 · Licenses & Permits	7,950.00	9,200.00
Total Income	151,446.74	129,778.00
Gross Profit	151,446.74	129,778.00
Expense		
62100 · Contract Services	1,335.00	650.00
62800 · Facilities and Equipment	8,033.10	158.00
64800 · Maintenance, Repairs & Parts	5,002.16	8,000.00
64900 · Supplies	7,026.38	6,800.00
65000 · Operations	13,791.19	17,300.00
65100 · Other Types of Expenses	3,777.41	4,000.00
66000 · Gross Wages	81,982.35	121,972.00
66200 · Payroll Expenses	6,119.75	9,678.44
66300 · Employee Benefits	13,124.34	18,492.00
68300 · Travel and Meetings	1,773.51	1,700.00
99900 · Interest Expense	666.38	900.00
Total Expense	142,631.57	189,650.44
Net Ordinary Income	8,815.17	-59,872.44
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	10,221.53	108,500.00
Total Other Income	10,221.53	108,500.00
Other Expense		
80100 · Capital Expenses	32,657.06	38,000.00
81000 · Depreciation & Amortization	0.00	5,750.00
99999 · Long Term Debt Payments	9,555.15	10,237.56
Total Other Expense	42,212.21	53,987.56
Net Other Income	-31,990.68	54,512.44
Net Income	-23,175.51	-5,360.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
46400 · Other Types of Income	55,000.00
47000 · Taxes	117,000.00
47100 · Fees	2,500.00
47200 · Licenses & Permits	8,150.00
Total Income	182,650.00
Gross Profit	182,650.00
Expense	
62100 · Contract Services	750.00
62800 · Facilities and Equipment	2,000.00
64800 · Maintenance, Repairs & Parts	18,000.00
64900 · Supplies	8,600.00
65000 · Operations	20,250.00
65100 · Other Types of Expenses	12,000.00
66000 · Gross Wages	149,093.00
66200 · Payroll Expenses	12,925.00
66300 · Employee Benefits	17,500.00
66301 · Village Match SIMPLE IRA	0.00
68300 · Travel and Meetings	3,000.00
99900 · Interest Expense	720.00
Total Expense	244,838.00
Net Ordinary Income	-62,188.00
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	73,000.00
Total Other Income	73,000.00
Other Expense	
81000 · Depreciation & Amortization	0.00
99999 · Long Term Debt Payments	10,440.00
Total Other Expense	10,440.00
Net Other Income	62,560.00
Net Income	372.00

Village of Downs  
Fiscal Year 2024 Budget  
05 MFT

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	139.75	
45015 · Interest Income - Grant Funds	82.90	
46450 · Grant Revenue	22,077.82	22,078.00
47000 · Taxes	40,064.05	30,000.00
Total Income	62,364.52	52,078.00
Gross Profit	62,364.52	52,078.00
Expense		
62100 · Contract Services	1,722.94	1,960.00
64800 · Maintenance, Repairs & Parts	0.00	10,890.00
64900 · Supplies	26,351.42	52,150.00
Total Expense	28,074.36	65,000.00
Net Ordinary Income	34,290.16	-12,922.00
Net Income	34,290.16	-12,922.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	759.49	
45015 · Interest Income - Grant Funds	489.79	
46450 · Grant Revenue	11,038.91	11,040.00
47000 · Taxes	38,367.40	41,316.00
Total Income	50,655.59	52,356.00
Gross Profit	50,655.59	52,356.00
Expense		
62100 · Contract Services	37,058.21	33,002.00
62800 · Facilities and Equipment	0.00	3,000.00
64800 · Maintenance, Repairs & Parts	77.00	0.00
64900 · Supplies	30,902.38	58,888.00
Total Expense	68,037.59	94,890.00
Net Ordinary Income	-17,382.00	-42,534.00
Net Income	-17,382.00	-42,534.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
47000 · Taxes	41,316.00
Total Income	41,316.00
Gross Profit	41,316.00
Expense	
62100 · Contract Services	33,002.00
62800 · Facilities and Equipment	3,000.00
64900 · Supplies	58,888.00
Total Expense	94,890.00
Net Ordinary Income	-53,574.00
Net Income	-53,574.00
Pending update following IDOT resolution	

Village of Downs  
Fiscal Year 2024 Budget  
11 Streets

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	55.97	20.00
47000 · Taxes	30,244.50	30,000.00
Total Income	30,300.47	30,020.00
Gross Profit	30,300.47	30,020.00
Expense		
60900 · Business Expenses	130.00	150.00
62100 · Contract Services	1,524.96	2,500.00
62800 · Facilities and Equipment	1,020.00	4,025.00
64800 · Maintenance, Repairs & Parts	7,866.89	14,000.00
64900 · Supplies	1,433.55	4,000.00
65000 · Operations	7,558.85	7,150.00
65100 · Other Types of Expenses	626.07	1,600.00
66000 · Gross Wages	2,588.46	3,500.00
66200 · Payroll Expenses	14.36	267.75
66300 · Employee Benefits	615.63	0.00
68300 · Travel and Meetings	0.00	400.00
99900 · Interest Expense	1,403.49	750.00
Total Expense	24,782.26	38,342.75
Net Ordinary Income	5,518.21	-8,322.75
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	66,686.69	70,000.00
45001 · Other Fin Src - Long Term Debt	112,485.00	165,000.00
45005 · Insurance Claim Proceeds	4,041.41	0.00
Total Other Income	183,213.10	235,000.00
Other Expense		
80100 · Capital Expenses	113,285.00	165,000.00
81000 · Depreciation & Amortization	29,156.70	36,240.00
99999 · Long Term Debt Payments	30,240.35	66,000.00
Total Other Expense	172,682.05	267,240.00
Net Other Income	10,531.05	-32,240.00
Net Income	16,049.26	-40,562.75

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	73.09	0.00
46400 · Other Types of Income	291.97	
47000 · Taxes	31,843.41	30,500.00
Total Income	32,208.47	30,500.00
Gross Profit	32,208.47	30,500.00
Expense		
62100 · Contract Services	52.00	3,000.00
62800 · Facilities and Equipment	4,961.20	6,620.00
64800 · Maintenance, Repairs & Parts	3,041.21	11,500.00
64900 · Supplies	10,214.13	6,000.00
65000 · Operations	13,233.20	6,850.00
65100 · Other Types of Expenses	1,139.89	1,600.00
66000 · Gross Wages	61,898.97	52,500.00
66200 · Payroll Expenses	4,712.41	4,207.96
66300 · Employee Benefits	17,033.68	7,200.00
68300 · Travel and Meetings	49.38	400.00
99900 · Interest Expense	2,010.33	2,616.00
Total Expense	118,346.40	102,493.96
Net Ordinary Income	-86,137.93	-71,993.96
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	112,358.28	149,001.00
45000.1 · Transfers for Infrastructure	0.00	40,000.00
Total Other Income	112,358.28	189,001.00
Other Expense		
80100 · Capital Expenses	0.00	70,000.00
81000 · Depreciation & Amortization	0.00	37,500.00
99999 · Long Term Debt Payments	55,347.95	46,872.00
Total Other Expense	55,347.95	154,372.00
Net Other Income	57,010.33	34,629.00
Net Income	-29,127.60	-37,364.96

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	250.00
47000 · Taxes	33,500.00
Total Income	33,750.00
Gross Profit	33,750.00
Expense	
62100 · Contract Services	2,000.00
62800 · Facilities and Equipment	6,020.00
64800 · Maintenance, Repairs & Parts	11,000.00
64900 · Supplies	6,000.00
65000 · Operations	7,850.00
65100 · Other Types of Expenses	1,500.00
66000 · Gross Wages	75,588.40
66200 · Payroll Expenses	6,128.37
66300 · Employee Benefits	23,280.00
66301 · Village Match SIMPLE IRA	1,845.00
68300 · Travel and Meetings	400.00
99900 · Interest Expense	1,920.00
Total Expense	143,531.77
Net Ordinary Income	-109,781.77
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	145,000.00
Total Other Income	145,000.00
Other Expense	
99999 · Long Term Debt Payments	35,100.00
Total Other Expense	35,100.00
Net Other Income	109,900.00
Net Income	118.23

Village of Downs  
Fiscal Year 2024 Budget  
13 Sewer

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	494.02	250.00
46400 · Other Types of Income	0.00	1,200.00
47100 · Fees	141,981.18	127,050.00
Total Income	142,475.20	128,500.00
Gross Profit	142,475.20	128,500.00
Expense		
62100 · Contract Services	1,160.00	18,150.00
64800 · Maintenance, Repairs & Parts	2,879.70	5,000.00
64900 · Supplies	61.26	200.00
65000 · Operations	7,027.59	7,400.00
65100 · Other Types of Expenses	1,104.23	1,000.00
66000 · Gross Wages	23,117.47	25,000.00
66200 · Payroll Expenses	387.32	1,798.00
66300 · Employee Benefits	207.37	0.00
99900 · Interest Expense	54.38	200.00
Total Expense	35,999.32	58,748.00
Net Ordinary Income	106,475.88	69,752.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	75,000.00	100,000.00
45002 · Receivable from Municipalities	116,538.58	117,000.00
Total Other Income	191,538.58	217,000.00
Other Expense		
80100 · Capital Expenses	12,500.00	0.00
81000 · Depreciation & Amortization	280,635.28	280,636.00
99999 · Long Term Debt Payments	293,813.41	294,000.00
Total Other Expense	586,948.69	574,636.00
Net Other Income	-395,410.11	-357,636.00
Net Income	-288,934.23	-287,884.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	1,509.86	0.00
46400 · Other Types of Income	3,749.69	1,200.00
46450 · Grant Revenue	34,621.20	0.00
47100 · Fees	110,773.24	138,976.00
Total Income	150,653.99	140,176.00
Gross Profit	150,653.99	140,176.00
Expense		
62100 · Contract Services	2,615.00	4,050.00
64800 · Maintenance, Repairs & Parts	3,241.10	5,000.00
64900 · Supplies	1,480.90	300.00
65000 · Operations	38,378.10	6,800.00
65100 · Other Types of Expenses	828.08	1,500.00
66000 · Gross Wages	27,238.91	26,500.00
66200 · Payroll Expenses	2,105.47	2,188.62
66300 · Employee Benefits	3,836.26	2,421.12
99900 · Interest Expense	1.23	9.00
Total Expense	79,725.05	48,768.74
Net Ordinary Income	70,928.94	91,407.26
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	75,000.00	100,000.00
45000.1 · Transfers for Infrastructure	0.00	40,000.00
45002 · Receivable from Municipalities	116,538.58	116,538.58
Total Other Income	191,538.58	256,538.58
Other Expense		
80100 · Capital Expenses	0.00	40,000.00
81000 · Depreciation & Amortization	0.00	280,700.00
99999 · Long Term Debt Payments	291,559.02	291,782.01
Total Other Expense	291,559.02	612,482.01
Net Other Income	-100,020.44	-355,943.43
Net Income	-29,091.50	-264,536.17

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	5,000.00
46400 · Other Types of Income	4,000.00
47100 · Fees	144,900.00
Total Income	153,900.00
Gross Profit	153,900.00
Expense	
62100 · Contract Services	3,900.00
64800 · Maintenance, Repairs & Parts	5,500.00
64900 · Supplies	1,550.00
65000 · Operations	35,587.00
65100 · Other Types of Expenses	900.00
66000 · Gross Wages	33,943.00
66200 · Payroll Expenses	2,755.00
66300 · Employee Benefits	6,160.00
66301 · Village Match SIMPLE IRA	500.00
Total Expense	90,795.00
Net Ordinary Income	63,105.00
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	112,500.00
45002 · Receivable from Municipalities	116,538.58
Total Other Income	229,038.58
Other Expense	
99999 · Long Term Debt Payments	291,099.00
Total Other Expense	291,099.00
Net Other Income	-62,060.42
Net Income	1,044.58

Village of Downs  
Fiscal Year 2024 Budget  
20 Village Market

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	1.30	
Total Income	1.30	0.00
Gross Profit	1.30	0.00
Expense		
64900 · Supplies	165.98	300.00
65000 · Operations	24.56	111.00
Total Expense	190.54	411.00
Net Ordinary Income	-189.24	-411.00
Other Income/Expense		
Other Expense		
81000 · Depreciation & Amortization	82.25	82.25
Total Other Expense	82.25	82.25
Net Other Income	-82.25	-82.25
Net Income	-271.49	-493.25

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	8.50	
46400 · Other Types of Income	500.00	50.00
47500 · Rentals / Reservations	1,220.00	1,100.00
49000 · Special Events Income	1,055.68	1,100.00
Total Income	2,784.18	2,250.00
Gross Profit	2,784.18	2,250.00
Expense		
62100 · Contract Services	450.00	400.00
64900 · Supplies	655.42	750.00
65000 · Operations	6.00	180.00
65100 · Other Types of Expenses	777.00	1,400.96
Total Expense	1,888.42	2,730.96
Net Ordinary Income	895.76	-480.96
Other Income/Expense		
Other Expense		
81000 · Depreciation & Amortization	0.00	82.25
Total Other Expense	0.00	82.25
Net Other Income	0.00	-82.25
Net Income	895.76	-563.21

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
46400 · Other Types of Income	1,100.00
47500 · Rentals / Reservations	2,000.00
Total Income	3,100.00
Gross Profit	3,100.00
Expense	
62100 · Contract Services	400.00
64900 · Supplies	100.00
65000 · Operations	20.00
65100 · Other Types of Expenses	1,805.00
Total Expense	2,325.00
Net Ordinary Income	775.00
Net Income	775.00

Village of Downs  
Fiscal Year 2024 Budget  
22 Events

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	70.10	
46400 · Other Types of Income	14,092.13	18,250.00
46450 · Grant Revenue	1,000.00	0.00
49000 · Special Events Income	73,752.74	75,580.00
Total Income	88,914.97	93,830.00
Gross Profit	88,914.97	93,830.00
Expense		
60900 · Business Expenses	5,896.47	8,350.00
62100 · Contract Services	10,160.00	11,770.00
62800 · Facilities and Equipment	1,584.18	2,000.00
64800 · Maintenance, Repairs & Parts	278.06	2,500.00
64900 · Supplies	22,670.54	35,000.00
65000 · Operations	988.98	800.00
65100 · Other Types of Expenses	6,125.78	4,450.00
68300 · Travel and Meetings	5,597.65	1,000.00
Total Expense	53,301.66	65,870.00
Net Ordinary Income	35,613.31	27,960.00
Other Income/Expense		
Other Expense		
81000 · Depreciation & Amortization	829.57	830.00
Total Other Expense	829.57	830.00
Net Other Income	-829.57	-830.00
Net Income	34,783.74	27,130.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	512.24	
46400 · Other Types of Income	20,933.14	19,250.00
46450 · Grant Revenue	0.00	500.00
49000 · Special Events Income	66,455.36	76,880.00
Total Income	87,900.74	96,630.00
Gross Profit	87,900.74	96,630.00
Expense		
60900 · Business Expenses	5,113.33	5,950.00
62100 · Contract Services	10,865.50	15,050.00
62800 · Facilities and Equipment	2,556.17	300.00
64800 · Maintenance, Repairs & Parts	947.41	9,200.00
64900 · Supplies	47,062.25	27,075.00
65000 · Operations	760.34	1,000.00
65100 · Other Types of Expenses	8,412.53	9,750.00
68300 · Travel and Meetings	3,473.76	2,500.00
Total Expense	79,191.29	70,825.00
Net Ordinary Income	8,709.45	25,805.00
Other Income/Expense		
Other Expense		
80100 · Capital Expenses	10,010.05	
81000 · Depreciation & Amortization	0.00	850.00
88888 · Transfers to Other Funds	0.00	4,500.00
Total Other Expense	10,010.05	5,350.00
Net Other Income	-10,010.05	-5,350.00
Net Income	-1,300.60	20,455.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
46400 · Other Types of Income	19,950.00
46450 · Grant Revenue	500.00
49000 · Special Events Income	62,000.00
Total Income	82,450.00
Gross Profit	82,450.00
Expense	
60900 · Business Expenses	3,200.00
62100 · Contract Services	19,630.00
64800 · Maintenance, Repairs & Parts	11,700.00
64900 · Supplies	5,500.00
65000 · Operations	16,295.00
65100 · Other Types of Expenses	9,000.00
68300 · Travel and Meetings	3,500.00
Total Expense	68,825.00
Net Ordinary Income	13,625.00
Net Income	13,625.00

Village of Downs  
Fiscal Year 2024 Budget  
24 Park

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	49.83	
46400 · Other Types of Income	4,819.18	5,250.00
46450 · Grant Revenue	725.00	500.00
47000 · Taxes	2,703.41	2,700.00
47100 · Fees	3,584.32	2,200.00
47500 · Rentals / Reservations	1,625.00	1,000.00
49000 · Special Events Income	181.00	600.00
Total Income	13,687.74	12,250.00
Gross Profit	13,687.74	12,250.00
Expense		
60900 · Business Expenses	0.00	30.00
62800 · Facilities and Equipment	115.08	5,100.00
64800 · Maintenance, Repairs & Parts	7,367.01	8,000.00
64900 · Supplies	2,254.98	2,545.00
65000 · Operations	5,698.40	6,325.00
65100 · Other Types of Expenses	100.00	100.00
Total Expense	15,535.47	22,100.00
Net Ordinary Income	-1,847.73	-9,850.00
Other Income/Expense		
Other Expense		
80100 · Capital Expenses	7,545.00	7,600.00
81000 · Depreciation & Amortization	248.99	
Total Other Expense	7,793.99	7,600.00
Net Other Income	-7,793.99	-7,600.00
Net Income	-9,641.72	-17,450.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	84.82	
46400 · Other Types of Income	5,219.00	4,700.00
46450 · Grant Revenue	575.00	500.00
47000 · Taxes	2,931.44	2,931.00
47100 · Fees	4,563.50	2,200.00
47500 · Rentals / Reservations	2,450.00	2,000.00
49000 · Special Events Income	66.00	400.00
Total Income	15,889.76	12,731.00
Gross Profit	15,889.76	12,731.00
Expense		
62100 · Contract Services	379.00	0.00
62800 · Facilities and Equipment	0.00	1,000.00
64800 · Maintenance, Repairs & Parts	6,323.13	6,500.00
64900 · Supplies	2,513.89	2,645.00
65000 · Operations	5,872.76	5,955.00
65100 · Other Types of Expenses	106.11	
Total Expense	15,194.89	16,100.00
Net Ordinary Income	694.87	-3,369.00
Other Income/Expense		
Other Expense		
80100 · Capital Expenses	6,036.09	0.00
Total Other Expense	6,036.09	0.00
Net Other Income	-6,036.09	0.00
Net Income	-5,341.22	-3,369.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
46400 · Other Types of Income	4,700.00
46450 · Grant Revenue	500.00
47000 · Taxes	3,000.00
47100 · Fees	4,000.00
47500 · Rentals / Reservations	2,000.00
49000 · Special Events Income	400.00
Total Income	14,600.00
Gross Profit	14,600.00
Expense	
62100 · Contract Services	250.00
62800 · Facilities and Equipment	1,000.00
64800 · Maintenance, Repairs & Parts	6,500.00
64900 · Supplies	2,645.00
65000 · Operations	6,455.00
Total Expense	16,850.00
Net Ordinary Income	-2,250.00
Other Income/Expense	
Other Expense	
80100 · Capital Expenses	5,000.00
Total Other Expense	5,000.00
Net Other Income	-5,000.00
Net Income	-7,250.00

Village of Downs  
Fiscal Year 2024 Budget  
37 TIF 3

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	17.90	0.00
47000 · Taxes	20,432.32	15,800.00
Total Income	20,450.22	15,800.00
Gross Profit	20,450.22	15,800.00
Expense		
62100 · Contract Services	4,883.73	2,500.00
62800 · Facilities and Equipment	0.00	500.00
65000 · Operations	31.98	50.00
65100 · Other Types of Expenses	31.60	50.00
65500 · TIF Development Reimbursement	39,533.64	105,334.00
66000 · Gross Wages	1,200.00	1,200.00
Total Expense	45,680.95	109,634.00
Net Ordinary Income	-25,230.73	-93,834.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	47,938.73	95,000.00
Total Other Income	47,938.73	95,000.00
Other Expense		
88888 · Transfers to Other Funds	20,700.00	
Total Other Expense	20,700.00	
Net Other Income	27,238.73	95,000.00
Net Income	2,008.00	1,166.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	246.90	25.00
47000 · Taxes	25,473.05	21,500.00
Total Income	25,719.95	21,525.00
Gross Profit	25,719.95	21,525.00
Expense		
62100 · Contract Services	12,906.75	6,000.00
65000 · Operations	0.00	50.00
65100 · Other Types of Expenses	0.00	50.00
65500 · TIF Development Reimbursement	43,431.10	118,775.00
66000 · Gross Wages	1,085.00	1,200.00
Total Expense	57,422.85	126,075.00
Net Ordinary Income	-31,702.90	-104,550.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	54,447.10	104,550.00
Total Other Income	54,447.10	104,550.00
Net Other Income	54,447.10	104,550.00
Net Income	22,744.20	0.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	720.00
47000 · Taxes	28,640.00
Total Income	29,360.00
Gross Profit	29,360.00
Expense	
62100 · Contract Services	2,000.00
65000 · Operations	100.00
65100 · Other Types of Expenses	100.00
65500 · TIF Development Reimbursement	81,334.00
Total Expense	83,534.00
Net Ordinary Income	-54,174.00
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	55,360.00
Total Other Income	55,360.00
Net Other Income	55,360.00
Net Income	1,186.00

Village of Downs  
Fiscal Year 2024 Budget  
38 TIF 2

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	117.50	200.00
47000 · Taxes	140,792.20	170,000.00
Total Income	140,909.70	170,200.00
Gross Profit	140,909.70	170,200.00
Expense		
62100 · Contract Services	3,687.00	6,000.00
65000 · Operations	31.98	100.00
65100 · Other Types of Expenses	31.60	100.00
65500 · TIF Development Reimbursement	85,059.43	176,036.00
66000 · Gross Wages	2,400.00	2,400.00
Total Expense	91,210.01	184,636.00
Net Ordinary Income	49,699.69	-14,436.00
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	10,000.00	
Total Other Income	10,000.00	
Other Expense		
88888 · Transfers to Other Funds	59,942.85	
Total Other Expense	59,942.85	
Net Other Income	-49,942.85	
Net Income	-243.16	-14,436.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	1,157.66	200.00
47000 · Taxes	140,949.74	141,000.00
Total Income	142,107.40	141,200.00
Gross Profit	142,107.40	141,200.00
Expense		
62100 · Contract Services	350.00	5,000.00
65000 · Operations	0.00	100.00
65100 · Other Types of Expenses	0.00	100.00
65500 · TIF Development Reimbursement	110,059.43	135,000.00
66000 · Gross Wages	2,200.00	2,400.00
Total Expense	112,609.43	142,600.00
Net Ordinary Income	29,497.97	-1,400.00
Other Income/Expense		
Other Expense		
80100 · Capital Expenses	7,000.00	
Total Other Expense	7,000.00	
Net Other Income	-7,000.00	
Net Income	22,497.97	-1,400.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	3,600.00
47000 · Taxes	142,000.00
Total Income	145,600.00
Gross Profit	145,600.00
Expense	
62100 · Contract Services	22,000.00
65000 · Operations	100.00
65100 · Other Types of Expenses	100.00
65500 · TIF Development Reimbursement	150,435.00
66000 · Gross Wages	2,400.00
Total Expense	175,035.00
Net Ordinary Income	-29,435.00
Net Income	-29,435.00

Village of Downs  
Fiscal Year 2024 Budget  
39 TIF 1

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	216.88	200.00
47000 · Taxes	145,490.76	148,000.00
Total Income	145,707.64	148,200.00
Gross Profit	145,707.64	148,200.00
Expense		
62100 · Contract Services	350.00	1,000.00
65000 · Operations	31.98	100.00
65100 · Other Types of Expenses	31.60	100.00
65500 · TIF Development Reimbursement	60,138.08	139,250.00
66000 · Gross Wages	2,400.00	2,400.00
Total Expense	62,951.66	142,850.00
Net Ordinary Income	82,755.98	5,350.00
Other Income/Expense		
Other Expense		
88888 · Transfers to Other Funds	97,938.73	95,000.00
Total Other Expense	97,938.73	95,000.00
Net Other Income	-97,938.73	-95,000.00
Net Income	-15,182.75	-89,650.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	1,371.46	0.00
47000 · Taxes	151,196.26	146,000.00
Total Income	152,567.72	146,000.00
Gross Profit	152,567.72	146,000.00
Expense		
62100 · Contract Services	2,600.00	1,000.00
65000 · Operations	0.00	100.00
65100 · Other Types of Expenses	0.00	100.00
65500 · TIF Development Reimbursement	50,000.00	110,000.00
66000 · Gross Wages	2,200.00	2,400.00
Total Expense	54,800.00	113,600.00
Net Ordinary Income	97,767.72	32,400.00
Other Income/Expense		
Other Expense		
88888 · Transfers to Other Funds	54,447.10	104,550.00
Total Other Expense	54,447.10	104,550.00
Net Other Income	-54,447.10	-104,550.00
Net Income	43,320.62	-72,150.00

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	4,800.00
47000 · Taxes	152,500.00
Total Income	157,300.00
Gross Profit	157,300.00
Expense	
62100 · Contract Services	2,700.00
65000 · Operations	100.00
65100 · Other Types of Expenses	100.00
65500 · TIF Development Reimbursement	112,000.00
66000 · Gross Wages	2,400.00
Total Expense	117,300.00
Net Ordinary Income	40,000.00
Other Income/Expense	
Other Expense	
88888 · Transfers to Other Funds	95,360.00
Total Other Expense	95,360.00
Net Other Income	-95,360.00
Net Income	-55,360.00

Village of Downs  
Fiscal Year 2024 Budget  
40 Capital Fund

	Actual							
	May '21 - Apr 22	Budget		May '22 - Apr 23	Budget		May '23 - Apr 24	
Other Income/Expense			Net Income	0.00	0.00	Ordinary Income/Expense		
Other Income						Expense		
45000 · Transfers From Other Funds	0.00	41,250.00				62100 · Contract Services	1,240,000.00	
Total Other Income	0.00	41,250.00				Total Expense	1,240,000.00	
Other Expense						Net Ordinary Income	-1,240,000.00	
88888 · Transfers to Other Funds	0.00	41,250.00				Other Income/Expense		
Total Other Expense	0.00	41,250.00				Other Income		
Net Other Income	0.00	0.00				45000.1 · Transfers for Infrastructure	124,600.00	
Net Income	0.00	0.00				45001 · Other Fin Src - Long Term Debt	4,000,000.00	
						Total Other Income	4,124,600.00	
						Other Expense		
						80100 · Capital Expenses	2,884,600.00	
						Total Other Expense	2,884,600.00	
						Net Other Income	1,240,000.00	
						Net Income	0.00	

Village of Downs  
Fiscal Year 2024 Budget  
All Funds

	May '21 - Apr 22	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	1,892.28	1,320.00
45015 · Interest Income - Grant Funds	82.90	
46400 · Other Types of Income	64,307.39	64,850.00
46450 · Grant Revenue	113,511.07	112,328.00
47000 · Taxes	967,345.65	880,477.00
47100 · Fees	393,968.46	377,857.00
47200 · Licenses & Permits	12,230.00	9,250.00
47500 · Rentals / Reservations	1,625.00	1,000.00
49000 · Special Events Income	73,933.74	76,180.00
Total Income	1,628,896.49	1,523,262.00
Gross Profit	1,628,896.49	1,523,262.00
Expense		
60900 · Business Expenses	6,648.91	9,830.00
62100 · Contract Services	159,918.29	275,395.00
62800 · Facilities and Equipment	13,383.11	23,250.00
64800 · Maintenance, Repairs & Parts	51,072.56	192,558.00
64900 · Supplies	67,944.40	123,695.00
65000 · Operations	64,721.91	149,208.00
65100 · Other Types of Expenses	47,529.94	45,075.00
65500 · TIF Development Reimbursement	184,731.15	420,620.00
66000 · Gross Wages	264,256.92	305,173.00
66200 · Payroll Expenses	21,007.23	23,272.75
66300 · Employee Benefits	2,732.94	0.00
68300 · Travel and Meetings	7,192.63	5,350.00
99900 · Interest Expense	3,685.95	3,754.00
Total Expense	894,825.94	1,577,180.75
Net Ordinary Income	734,070.55	-53,918.75
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	271,476.18	422,500.00
45000.1 · Transfers for Infrastructure	0.00	0.00
45001 · Other Fin Src - Long Term Debt	112,485.00	165,000.00
45002 · Receivable from Municipalities	116,538.58	117,000.00
45005 · Insurance Claim Proceeds	14,041.41	0.00
Total Other Income	514,541.17	704,500.00
Other Expense		
80100 · Capital Expenses	307,997.76	3,796,600.00
81000 · Depreciation & Amortization	384,963.43	390,038.25
88888 · Transfers to Other Funds	271,476.18	342,831.00
88889 · Transfer to Funds-Infrastructur	0.00	0.00
99999 · Long Term Debt Payments	365,005.11	401,250.00
Total Other Expense	1,329,442.48	4,930,719.25
Net Other Income	-814,901.31	-4,226,219.25
Net Income	-80,830.76	-4,280,138.00

	May '22 - Apr 23	Budget
Ordinary Income/Expense		
Income		
45010 · Interest Income - Non-grant	13,478.01	725.00
45015 · Interest Income - Grant Funds	489.79	
46400 · Other Types of Income	81,639.94	85,623.00
46450 · Grant Revenue	251,322.16	426,748.25
47000 · Taxes	1,010,558.99	954,418.00
47100 · Fees	320,381.32	399,801.00
47200 · Licenses & Permits	15,618.00	16,700.00
47500 · Rentals / Reservations	3,670.00	3,100.00
49000 · Special Events Income	67,577.04	78,380.00
Total Income	1,764,735.25	1,965,495.25
Gross Profit	1,764,735.25	1,965,495.25
Expense		
60900 · Business Expenses	5,862.47	6,650.00
62100 · Contract Services	177,170.39	622,267.00
62800 · Facilities and Equipment	31,563.15	27,678.00
64800 · Maintenance, Repairs & Parts	61,826.76	126,200.00
64900 · Supplies	115,204.04	117,608.00
65000 · Operations	245,228.16	69,105.00
65100 · Other Types of Expenses	57,674.93	54,420.96
65500 · TIF Development Reimbursement	203,490.53	363,775.00
66000 · Gross Wages	283,318.93	342,472.00
66200 · Payroll Expenses	22,711.68	26,186.27
66300 · Employee Benefits	40,526.63	31,744.80
66301 · Village Match SIMPLE IRA	847.65	0.00
68300 · Travel and Meetings	6,365.01	7,400.00
99900 · Interest Expense	3,207.92	4,580.00
Total Expense	1,254,998.25	1,800,087.03
Net Ordinary Income	509,737.00	165,408.22
Other Income/Expense		
Other Income		
45000 · Transfers From Other Funds	252,026.91	532,051.00
45000.1 · Transfers for Infrastructure	0.00	120,000.00
45001 · Other Fin Src - Long Term Debt	0.00	4,000,000.00
45002 · Receivable from Municipalities	116,538.58	116,538.58
Total Other Income	368,565.49	4,768,589.58
Other Expense		
80000 · Ask My Accountant	0.00	
80100 · Capital Expenses	176,448.18	3,910,100.00
81000 · Depreciation & Amortization	0.00	391,882.25
88888 · Transfers to Other Funds	177,026.91	436,551.00
88889 · Transfer to Funds-Infrastructur	0.00	120,000.00
99999 · Long Term Debt Payments	384,499.55	377,264.57
Total Other Expense	737,974.64	5,235,797.82
Net Other Income	-369,409.15	-467,208.24
Net Income	140,327.85	-301,800.02

	May '23 - Apr 24
Ordinary Income/Expense	
Income	
45010 · Interest Income - Non-grant	34,170.00
46400 · Other Types of Income	84,950.00
46450 · Grant Revenue	176,000.00
47000 · Taxes	1,188,843.00
47100 · Fees	401,630.00
47200 · Licenses & Permits	15,650.00
47500 · Rentals / Reservations	4,000.00
49000 · Special Events Income	62,400.00
Total Income	1,967,643.00
Gross Profit	1,967,643.00
Expense	
60900 · Business Expenses	4,610.00
62100 · Contract Services	1,511,052.00
62800 · Facilities and Equipment	34,020.00
64800 · Maintenance, Repairs & Parts	131,700.00
64900 · Supplies	102,483.00
65000 · Operations	445,597.00
65100 · Other Types of Expenses	117,955.00
65500 · TIF Development Reimbursement	343,769.00
66000 · Gross Wages	426,418.40
66200 · Payroll Expenses	34,678.37
66300 · Employee Benefits	57,965.00
66301 · Village Match SIMPLE IRA	3,545.00
68300 · Travel and Meetings	9,950.00
99900 · Interest Expense	2,640.00
Total Expense	3,226,382.77
Net Ordinary Income	-1,258,739.77
Other Income/Expense	
Other Income	
45000 · Transfers From Other Funds	585,860.00
45000.1 · Transfers for Infrastructure	124,600.00
45001 · Other Fin Src - Long Term Debt	4,000,000.00
45002 · Receivable from Municipalities	116,538.58
Total Other Income	4,826,998.58
Other Expense	
80100 · Capital Expenses	2,889,600.00
81000 · Depreciation & Amortization	0.00
88888 · Transfers to Other Funds	425,860.00
88889 · Transfer to Funds-Infrastructur	124,600.00
99999 · Long Term Debt Payments	336,639.00
Total Other Expense	3,776,699.00
Net Other Income	1,050,299.58
Net Income	-208,440.19