

VILLAGE OF NEW ATHENS

Proposed Financial Plan 2021-2033

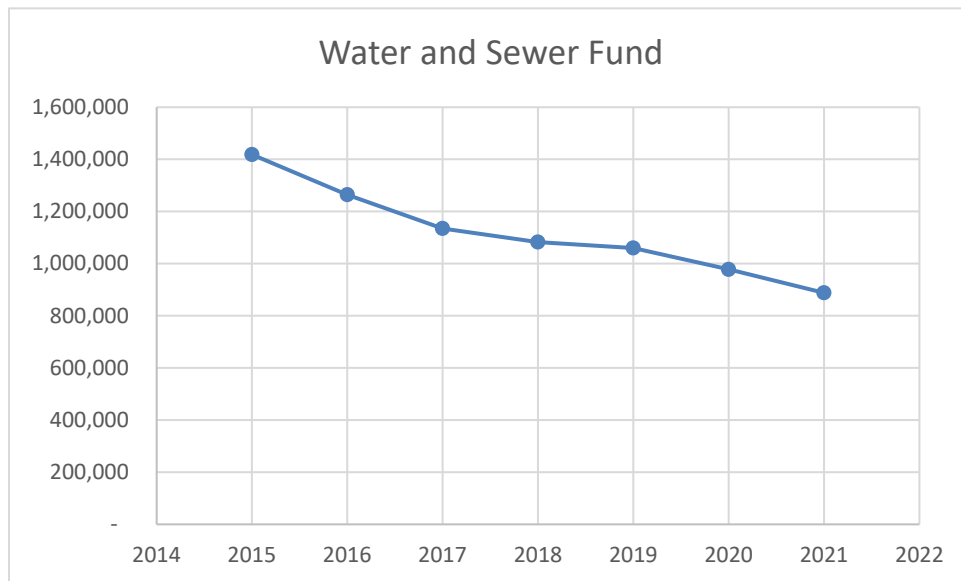
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Executive Summary

The village is forecasted to have some troubling financial issues over the next 13 years for the following reasons:

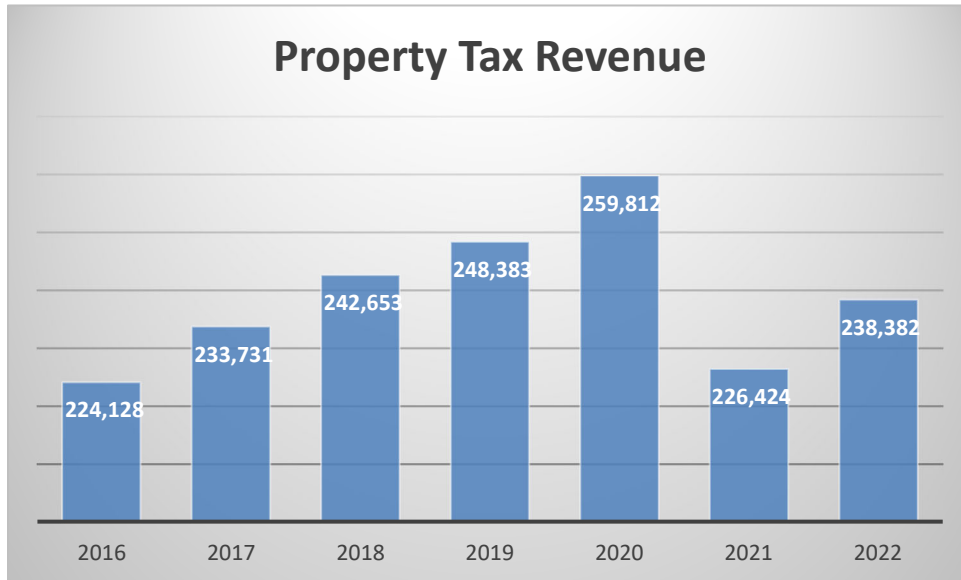
1. The general fund has expenditures exceeding revenue in the range of from \$74,921 to \$192,291 over the period of 2016-2021. Consequently, the general fund has transferred \$530,118 from the water and sewer fund over the 2016-2021 period.



2. The property tax revenue is calculated from the Village's annual levy plus the Township Road and Bridge prorate share of property tax. The levy is computed by multiplying the Equalized Assessed Value (EAV) by the maximum rates per hundred-dollar valuation or dividing the amount of the levy for the funds that have no maximum by the EAV divided per hundred. Maximums are set by the state, the last time they were changed was 2012. Following is a chart of the funds and their maximums:

Fund Maximum	
001 Corporate	0.25
005 IMRF	none
014 Police Protection	0.075
027 Audit	none
035 Liability Ins	none
041 Street Lighting	0.05
047 Social Security	none

The 2019 levy was decreased over 23% because the Police Protection amount levied created a rate that was more than the maximum allowed by the State of Illinois. The Police Protection Fund can be increased to .600 with a referendum. The levy request cannot exceed the amount of the estimated expenditures in the Appropriation. If the requested levy amount exceeds 105% of the previous levy, there must be a hearing.



3. During the period 2016 through 2020 Equalized Assessed Value (EAV) has decreased 4.41%, it is forecasted to decrease .88% in 2021 and then level off at the 2021 level through 2033.
4. Antiquated sewer lines are going to be increasing more expensive to maintain due to the infiltration of tree roots into the system.

Due to the above, to stay financially viability, the village is going to have to:

1. Increase Property tax levy 8% in 2021 and 5% through 2026 , 4% 2027, 1% 2028, 1% 2030, 1% 2032 and 3% 2033.
2. Increase Water and Sewer rates 3% per year plus any increase in water cost over 3% 2022 through 2033.

Overview

The municipal accounting system has two categories of funds, governmental and proprietary. The governmental funds consist of the General, Cemetery, Motor Fuel Tax and Tax Incremental Finance funds. The Cemetery Fund is a committed fund, and the Motor Fuel Tax and Tax Increment Finance Fund are restricted. Therefore, the only source of transfers into the General fund is the proprietary funds. The proprietary funds consist of the Water and Sewer and the Ambulance fund. The village currently has the following long-term debt:

Description	Payment	Frequency	Balace 05/01/21	Last Payment
Dump Truck Loan	\$ 1,168	monthly	\$27,383	April 2023
EPA Loan	\$ 74,165	Semi Annual	\$1,659,078	December 2033

The dump truck loan is being repaid by the General Fund, the EPA loan is being repaid by the Water and Sewer Fund.

The following revenue and expense increase assumptions were made:

Revenue

Ambulance Service	2.00% increase per year
Fees and Services	1.00% increase per year
Interest Income	.50% of previous years balance for Water and Sewer and Cemetery Fund only
License and Permits	2.00% increase per year
Motor Fuel Tax	1.80% increase per year
Miscellaneous Revenue	1.00% increase per year
Other Tax Increases	1.00% increase per year
Property Tax Increases	8.00% increase in 2022, 5.00% increase through 2026, 4% increase in 2027, 1% 2028, 2030, 2032 and 3% in 2033. Township Road and Bridge portion based on EAV and not forecasted to increase
Replacement Taxes	1.00% per year
TIF Property Taxes	8.00% increase in 2022, 5.00% increase each year thereafter subject to county fund rate levy limits. Township Road and Bridge portion based on EAV and not forecasted to increase
Trash Collection Fees	2.00% increase per year
Utility Taxes	2.00% increase per year
Water and Sewer Rate Increase	9.10% increase in 2021, 3.00% per year each year thereafter plus the cost of water increase over 3%.

Expenses

Employee Benefits (full time)	36.72% of wages for 2021 and 34.80% of wages 2022 and thereafter, Includes pension and health insurance
Employee Benefits (part time)	10.00% of wages
Operating Expenditures	2.00% increase per year
Other Expenses	2.00% increase per year

Redevelopment Rebates	45% of Tif property taxes with maximum payout of \$300,000.
Salaries	2.00% increase per year
Street and Alley Material	2.00% increase per year
Trash Collection Fees	95.00% of trash collection fees
Utilities	2.00% increase per year
Water Cost	30.99% of water revenue

Fund Analysis

General Fund

General Fund revenues consists of:

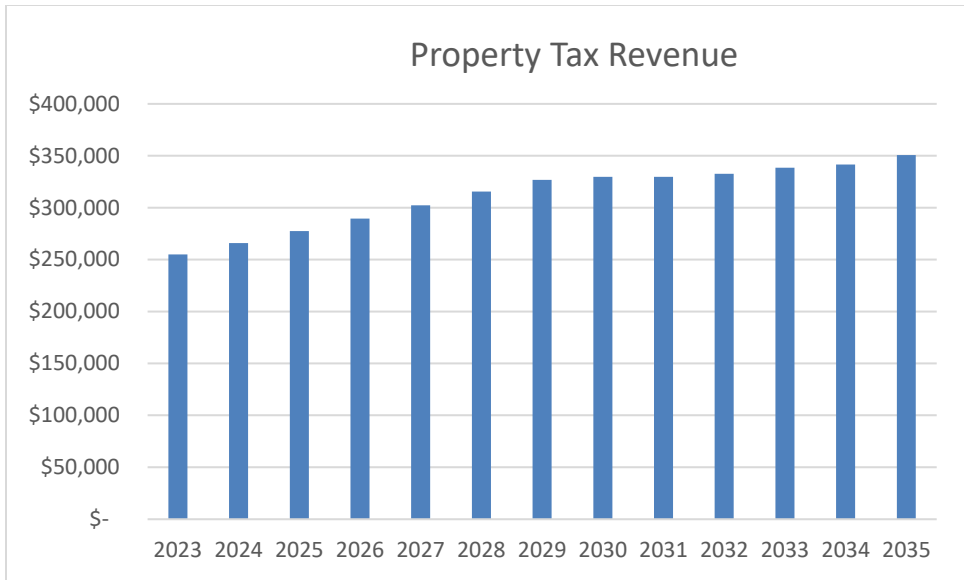
1. Property, Utility, Replacement and Sales Tax
2. License and Permits
3. Fees and Services
4. Trash Collection
5. Lease Income
6. Other Income

Twenty two percent of the General Fund revenue is from property taxes which have maximum rates set by the state of Illinois for the Corporate Fund and the Police Protection Fund. The lower the EAV the higher the tax rate. Therefore, decreasing EAV will create rates that will be at the maximum quicker than increasing EAV which will reduce rates required to achieve the desired levy amounts. Following is a detailed forecast for future EAV's:

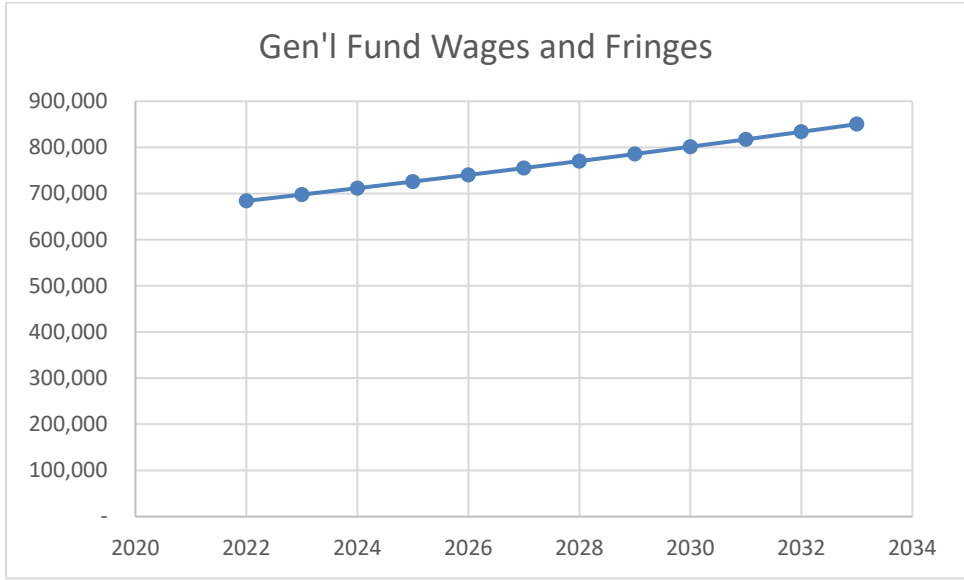
Assessed Valuation	Rate Setting EAV	% Change	Assessed Valuation	Rate Setting EAV	% Change
2015	\$ 26,474,261		2021	\$ 25,082,907	0.00%
2016	\$ 25,998,083	-1.80%	2022	\$ 25,082,907	0.00%
2017	\$ 26,264,026	1.02%	2023	\$ 25,082,907	
2018	\$ 26,386,063	0.46%	2024	\$ 25,082,907	
2019	\$ 25,753,496	-2.40%	2025	\$ 25,082,907	
2020	\$ 25,306,210	-1.74%	2026	\$ 25,082,907	
Five Year Total		-4.41%	2027	\$ 25,082,907	
Average Annual		-0.88%	2028	\$ 25,082,907	
			2029	\$ 25,082,907	
			2030	\$ 25,082,907	
			2031	\$ 25,082,907	
			2032	\$ 25,082,907	
			2033	\$ 25,082,907	

To stay financially viable, we are going to have to increase our property tax levy 2021, payable in the 2023 fiscal year 8%, which will require a public hearing. Following are the proposed increases for the levy years after 2021.

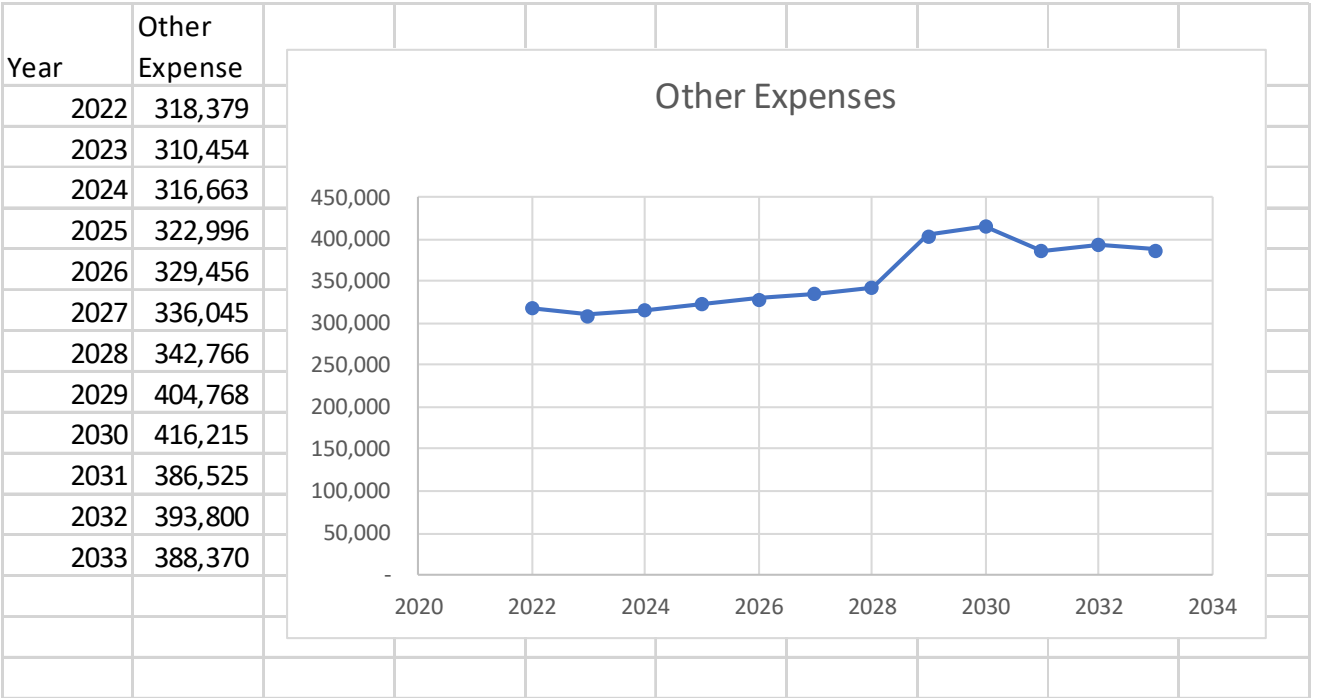
Levy Yr	% of Previous Yr	Year Tax Received	Amount
2022	105.00%	2024	\$ 265,903
2023	105.00%	2025	\$ 277,416
2024	105.00%	2026	\$ 289,505
2025	105.00%	2027	\$ 302,198
2026	105.00%	2028	\$ 315,526
2027	104.00%	2029	\$ 326,721
2028	101.00%	2030	\$ 329,632
2029	100.00%	2031	\$ 329,632
2030	101.00%	2032	\$ 332,572
2031	102.00%	2033	\$ 338,511
2032	101.00%	2034	\$ 341,539
2033	103.00%	2035	\$ 350,716



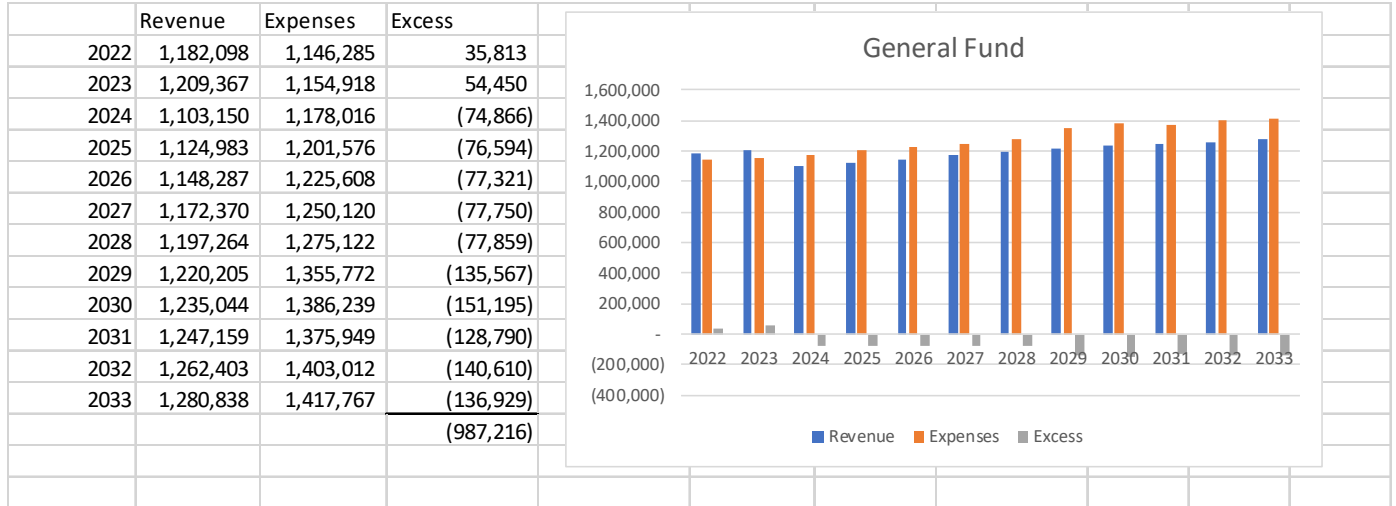
General Fund Expenses



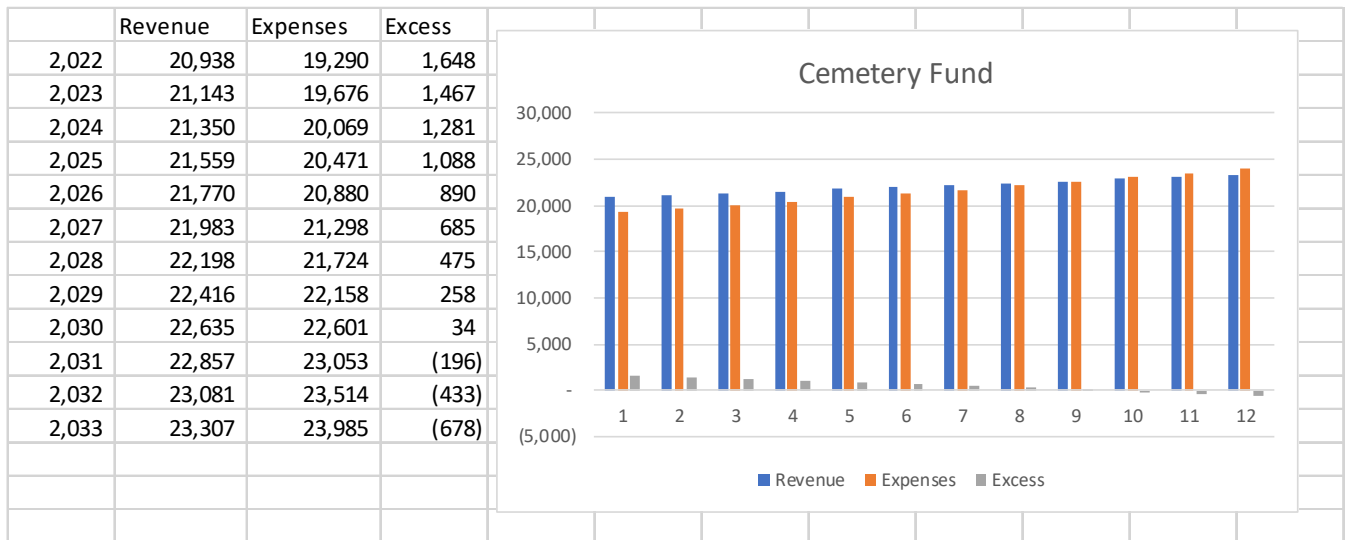
	Wages	Fringes	Total
2022	507,379	176,568	683,946
2023	517,526	180,099	697,625
2024	527,877	183,701	711,578
2025	538,434	187,375	725,809
2026	549,203	191,123	740,326
2027	560,187	194,945	755,132
2028	571,391	198,844	770,235
2029	582,819	202,821	785,639
2030	594,475	206,877	801,352
2031	606,364	211,015	817,379
2032	618,492	215,235	833,727
2033	630,862	219,540	850,401



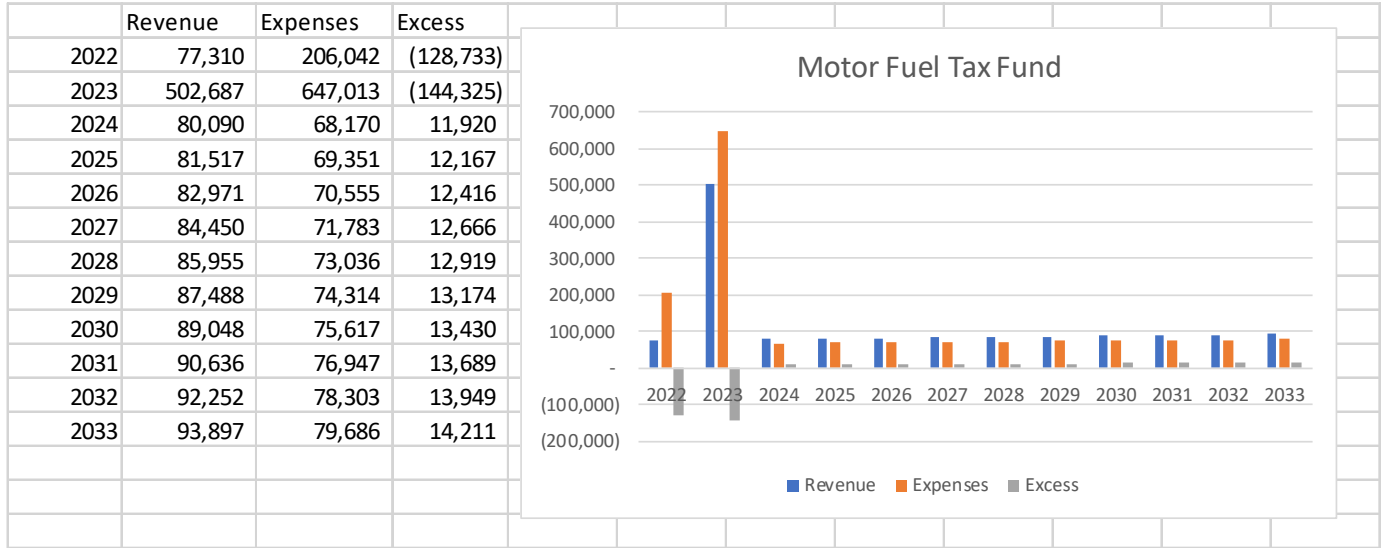
General Fund Revenue Expense Summary



Cemetery Fund Revenue Expense Summary

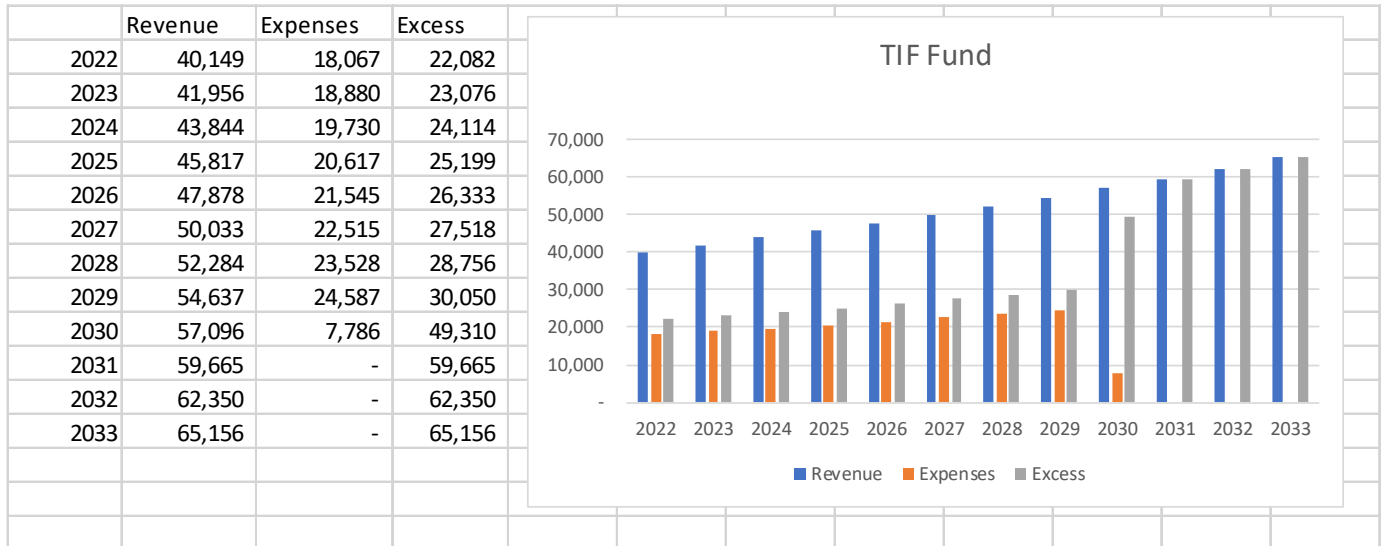


Motor Fuel Tax Fund Revenue Expense Summary



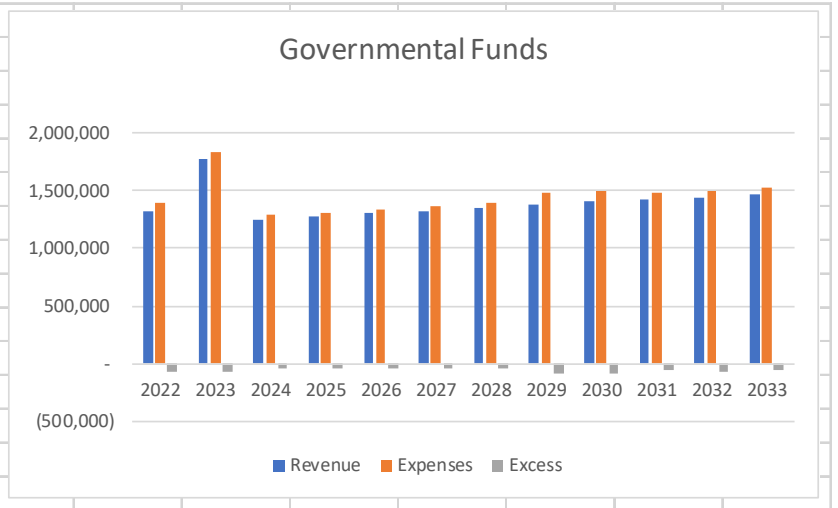
2022 and 2023 is forecasted as the years that Van Buren and Spotsylvania gets resurfaced, that is the reason for the spike in revenue and expenses and large operating deficit.

TIF Fund Revenue Expense Summary



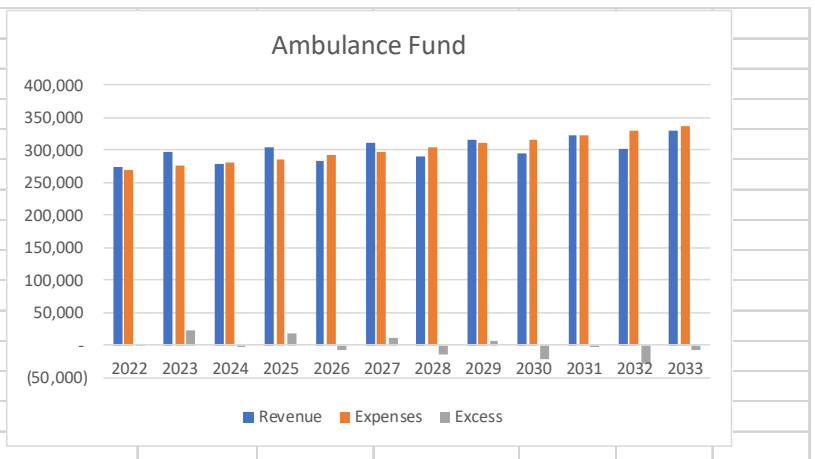
Total Governmental Funds Revenue Expense Summary (General, Cemetery, MFT and TIF)

	Revenue	Expenses	Excess
2022	1,320,495	1,389,684	(69,189)
2023	1,775,154	1,840,486	(65,333)
2024	1,248,434	1,285,985	(37,551)
2025	1,273,876	1,312,015	(38,140)
2026	1,300,906	1,338,588	(37,682)
2027	1,328,835	1,365,716	(36,880)
2028	1,357,702	1,393,410	(35,709)
2029	1,384,745	1,476,831	(92,086)
2030	1,403,823	1,492,244	(88,421)
2031	1,420,316	1,475,949	(55,633)
2032	1,440,086	1,504,830	(64,744)
2033	1,463,198	1,521,438	(58,240)



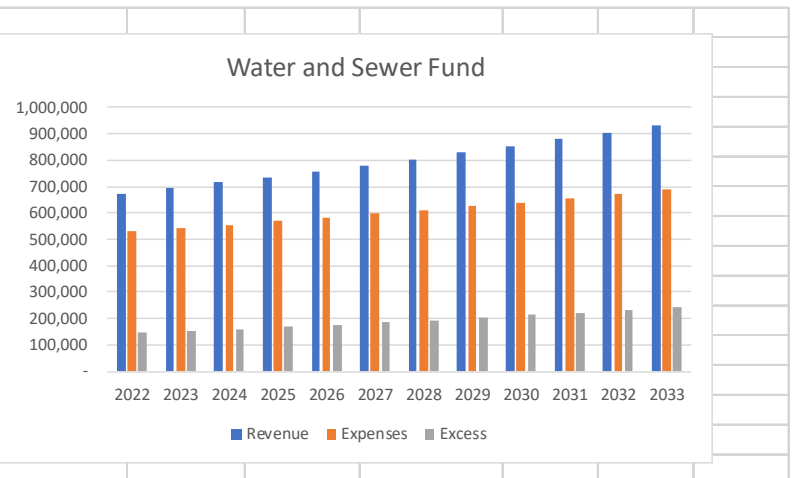
Ambulance Fund Revenue and Expense Summary

	Revenue	Expenses	Excess
2022	273,313	270,324	2,989
2023	298,368	275,730	22,638
2024	278,779	281,245	(2,465)
2025	304,336	286,870	17,466
2026	284,355	292,607	(8,252)
2027	310,422	298,459	11,963
2028	290,042	304,428	(14,386)
2029	316,631	310,517	6,114
2030	295,843	316,727	(20,884)
2031	322,964	323,062	(98)
2032	301,760	329,523	(27,763)
2033	329,423	336,113	(6,691)
			(19,369)



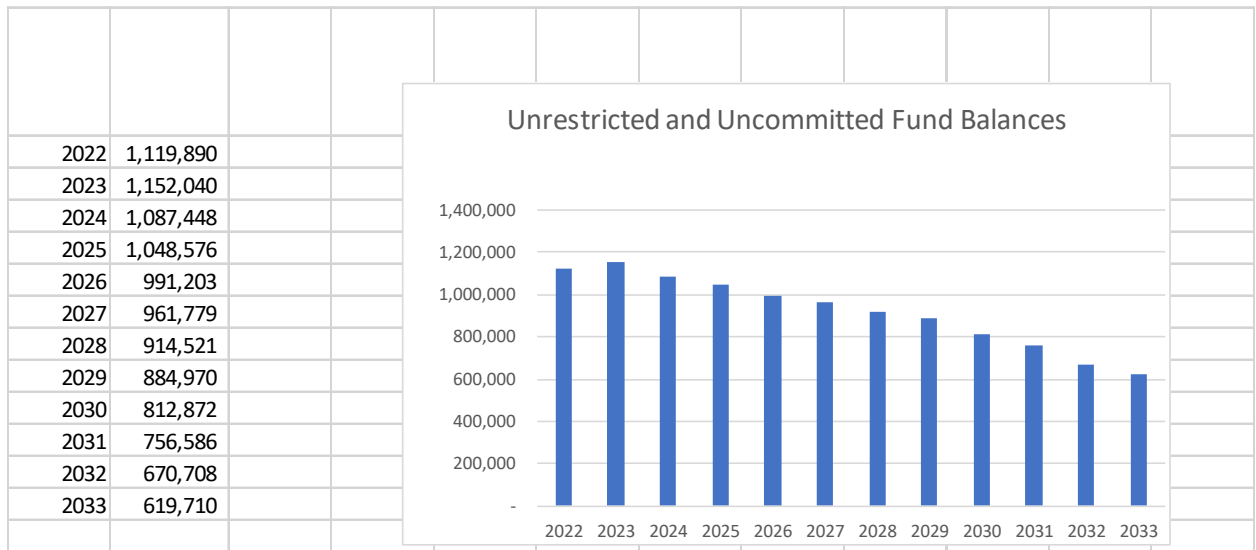
Water and Sewer Fund Revenue and Expense Summary

	Revenue	Expenses	Excess
2022	674,819	529,745	145,074
2023	694,932	542,411	152,521
2024	715,647	555,392	160,255
2025	736,983	568,697	168,286
2026	758,957	582,334	176,623
2027	781,589	596,311	185,278
2028	804,899	610,638	194,261
2029	828,907	625,324	203,583
2030	853,633	640,377	213,256
2031	879,100	655,808	223,291
2032	905,329	671,627	233,703
2033	932,344	687,842	244,502



Fund Balance Analysis

	General	Ambulance	Water and Sewer	Total Unrestricted and Uncommitted	Cemetery	MFT	TIF	Total Restricted and Committed
2022	39,586	209,442	870,862	1,119,890	92,146	110,338	126,296	328,780
2023	45,503	233,128	873,408	1,152,040	92,146	16,013	149,371	257,531
2024	45,503	231,828	810,117	1,087,448	92,146	27,933	173,485	293,564
2025	45,503	250,454	752,619	1,048,576	92,146	40,099	198,685	330,930
2026	45,503	243,454	702,246	991,203	92,146	52,515	225,018	369,678
2027	45,503	256,634	659,641	961,779	92,146	65,181	252,536	409,863
2028	45,503	243,531	625,487	914,521	92,146	78,100	281,292	451,538
2029	45,503	250,863	588,604	884,970	92,146	91,274	311,342	494,763
2030	45,503	231,233	536,135	812,872	92,146	91,274	311,342	494,763
2031	45,503	232,291	478,792	756,586	92,146	118,393	420,317	630,857
2032	45,503	205,689	419,516	670,708	92,146	132,342	482,667	707,156
2033	45,503	200,027	374,180	619,710	92,146	146,554	547,823	786,523



Comparing the rate of decrease in the Water and Sewer fund, past seven years with projected eleven years, the increase in revenue will decrease the rate of decline in the fund by forty percent.

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2021

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	226,424	-	-	38,420	264,844
Utility	86,464	-	-	-	86,464
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	10,123	-	-	-	10,123
Other Taxes	508,012	-	-	-	508,012
Motor Fuel Taxes	-	-	140,550	-	140,550
Grants	4,957	-	-	-	4,957
License and Permits	13,538	-	-	-	13,538
Fees and Services	1,931	20,275	-	-	22,206
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	726	994	-	-	1,720
Trash Collection	148,565	-	-	-	148,565
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	14,307	-	1,705	-	16,012
Total Revenue	1,036,577	21,269	142,255	38,420	1,238,521
EXPENDURES					
Salaries	497,430	11,492	7,778	-	516,700
Building and Equip Maint	52,524	-	-	-	52,524
Street and Alley Matl	-	-	47,846	-	47,846
Utilities and Street Light	54,667	-	-	-	54,667
Police Department	11,243	-	-	-	11,243
Office Supplies	4,586	-	-	-	4,586
Insurance	60,216	-	-	-	60,216
Operating Expenditures	87,947	912	3,080	15,257	107,196
Audit Fees	11,350	-	-	-	11,350
Engineering Fees	9,983	-	4,546	-	14,529
Employee Benefits	200,454	2,863	-	-	203,317
Trash Collections	148,548	-	-	-	148,548
Legal Fees	-	-	-	-	-
Debt Service	63,454	-	-	-	63,454
Capital Expenditures	122,382	-	-	-	122,382
Total Expenditures	1,324,784	15,267	63,250	15,257	1,418,558
Excess (deficient)	(288,207)	6,002	79,005	23,163	(180,037)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2021

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					
Debt Service	63,454		-	-	63,454
Capital Expenditures	122,382		-	-	122,382
Operating Excess	(102,371)		-	-	(102,371)
Transfer from Other Funds	317,026	1,056			318,082
Transfer to Other Funds	(28,108)	-			(28,108)
Loan Proceeds	-	-			-
Sale of Assets	1,630	-	-	-	1,630
Total Other Sources	290,548	1,056	#REF!	-	#REF!
Net Change in Fund Balance	2,341	7,058	79,005	23,163	111,567
Fund Balance Beginning	69,783	85,088	90,066	81,051	325,988
FUND BALANCE END	72,124	92,146	169,071	104,214	437,555
Committed	-				92,146
Restricted					273,285
Unrestricted					72,124

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2022

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	238,382		-	40,149	278,531
Utility	88,193		-	-	88,193
Intergovernmental Grants	-		-	-	-
Replacement Taxes	11,571		-	-	11,571
Other Taxes	513,092		-	-	513,092
Motor Fuel Taxes	-		75,588	-	75,588
Grants	128,059		-	-	128,059
License and Permits	13,809		-	-	13,809
Fees and Services	1,950	20,478	-	-	22,428
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	726	461	-	-	1,187
Trash Collection	151,536	-	-	-	151,536
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	14,450	-	1,722	-	16,172
Total Revenue	1,182,098	20,938	77,310	40,149	1,320,495
EXPENDURES					
Salaries	507,379	-	7,934	-	515,312
Building and Equip Maint	53,574	-	-	-	53,574
Street and Alley Matl	-	-	48,803	-	48,803
Utilities and Street Light	55,760	-	-	-	55,760
Policy Department	11,468	-	-	-	11,468
Office Supplies	4,678	-	-	-	4,678
Insurance	61,420	-	-	-	61,420
Operating Expenditures	89,706	19,290	3,142	18,067	130,205
Audit Fees	11,577	-	-	-	11,577
Engineering Fees	10,183	-	-	-	10,183
Employee Benefits	176,568	-	-	-	176,568
Trash Collections	143,959	-	-	-	143,959
Legal Fees	6,000	-	-	-	6,000
Debt Service	14,013	-	-	-	14,013
Capital Expenditures	-	-	146,164	-	146,164
Total Expenditures	1,146,285	19,290	206,042	18,067	1,389,684
Excess (deficient)	35,813	1,648	(128,733)	22,082	(69,189)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2022

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					
Debt Service	14,013	(1,648)		-	12,365
Capital Expenditures	-	-	146,164	-	146,164
Operating Excess	49,826	-	17,431	22,082	89,340
Transfer from Other Funds	-				-
Transfer to Other Funds	(68,352)		70,000		1,648
Loan Proceeds	-				-
Sale of Assets	-	-	-	-	-
Total Other Sources	(68,352)	-	70,000	-	1,648
Net Change in Fund Balance	(32,538)	-	(58,733)	22,082	(69,189)
Fund Balance Beginning	72,124	92,146	169,071	104,214	437,555
FUND BALANCE END	39,586	92,146	110,338	126,296	368,366
Committed					92,146
Restricted					236,634
Unrestricted					39,586

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2023

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	254,938	-	-	41,956	296,894
Utility	89,957	-	-	-	89,957
Intergovernmental Grants	-	-	424,000	-	424,000
Replacement Taxes	11,918	-	-	-	11,918
Other Taxes	518,223	-	-	-	518,223
Motor Fuel Taxes	-	-	76,948	-	76,948
Grants	128,059	-	-	-	128,059
License and Permits	14,085	-	-	-	14,085
Fees and Services	1,970	20,683	-	-	22,652
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	726	461	-	-	1,187
Trash Collection	154,567	-	-	-	154,567
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	14,595	-	1,739	-	16,334
Total Revenue	1,209,367	21,143	502,687	41,956	1,775,154
	-	-	-	-	-
EXPENDURES					
Salaries	517,526	-	8,092	-	525,618
Building and Equip Maint	54,646	-	-	-	54,646
Street and Alley Matl	-	-	49,779	-	49,779
Utilities and Street Light	56,876	-	-	-	56,876
Policy Department	11,697	-	-	-	11,697
Office Supplies	4,771	-	-	-	4,771
Insurance	62,649	-	-	-	62,649
Operating Expenditures	91,500	19,676	3,142	18,880	133,197
Audit Fees	11,809	-	-	-	11,809
Engineering Fees	10,386	-	-	-	10,386
Employee Benefits	180,099	-	-	-	180,099
Trash Collections	146,839	-	-	-	146,839
Legal Fees	6,120	-	-	-	6,120
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	586,000	-	586,000
Total Expenditures	1,154,918	19,676	647,013	18,880	1,840,486
Excess (deficient)	54,450	1,467	(144,325)	23,076	(65,333)
	-	-	-	-	-

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2023

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back	-	-	-	-	-
Debt Service	-	-	50,000	-	50,000
Capital Expenditures	-	-	586,000	-	586,000
Operating Excess	54,450	1,467	491,675	23,076	570,667
Transfer from Other Funds	-	(1,467)	50,000	-	48,533
Transfer to Other Funds	(48,533)	-	-	-	(48,533)
Loan Proceeds	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Total Other Sources	(48,533)	(1,467)	50,000	-	-
Net Change in Fund Balance	5,917	-	(94,325)	23,076	(65,333)
Fund Balance Beginning	39,586	92,146	110,338	126,296	368,366
FUND BALANCE END	45,503	92,146	16,013	149,371	303,034
Committed					92,146
Restricted					165,385
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2024

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	265,903	-	-	43,844	309,747
Utility	91,756	-	-	-	91,756
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	12,276	-	-	-	12,276
Other Taxes	523,405	-	-	-	523,405
Motor Fuel Taxes	-	-	78,333	-	78,333
Grants	-	-	-	-	-
License and Permits	14,367	-	-	-	14,367
Fees and Services	1,990	20,889	-	-	22,879
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	726	461	-	-	1,187
Trash Collection	157,658	-	-	-	157,658
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	14,741	-	1,757	-	16,497
Total Revenue	1,103,150	21,350	80,090	43,844	1,248,434
EXPENDURES					
Salaries	527,877	-	8,254	-	536,131
Building and Equip Maint	55,739	-	-	-	55,739
Street and Alley Matl	-	-	50,775	-	50,775
Utilities and Street Light	58,013	-	-	-	58,013
Policy Department	11,931	-	-	-	11,931
Office Supplies	4,867	-	-	-	4,867
Insurance	63,902	-	-	-	63,902
Operating Expenditures	93,330	20,069	3,142	19,730	136,271
Audit Fees	12,045	-	-	-	12,045
Engineering Fees	10,594	-	-	-	10,594
Employee Benefits	183,701	-	-	-	183,701
Trash Collections	149,775	-	-	-	149,775
Legal Fees	6,242	-	-	-	6,242
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,178,016	20,069	68,170	19,730	1,285,985
Excess (deficient)	(74,866)	1,281	11,920	24,114	(37,551)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2024

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					
Debt Service	-		-		-
Capital Expenditures	-		6,000		6,000
Operating Excess	(74,866)	1,281	17,920	24,114	(31,551)
	-		-		-
	-		-		-
Transfer from Other Funds	73,585	(1,281)			72,304
Transfer to Other Funds	1,281	-			1,281
Loan Proceeds	-	-			-
Sale of Assets	-	-			-
Total Other Sources	74,866	(1,281)	-	-	73,585
Net Change in Fund Balance	-	-	11,920	24,114	36,034
Fund Balance Beginning	45,503	92,146	16,013	149,371	303,034
FUND BALANCE END	45,503	92,146	27,933	173,485	339,067
Committed			-		92,146
Restricted					201,418
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2025

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	277,416	-	-	45,817	323,233
Utility	93,591	-	-	-	93,591
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	12,644	-	-	-	12,644
Other Taxes	528,639	-	-	-	528,639
Motor Fuel Taxes	-	-	79,743	-	79,743
Grants	-	-	-	-	-
License and Permits	14,654	-	-	-	14,654
Fees and Services	2,009	21,098	-	-	23,108
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	160,812	-	-	-	160,812
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	14,888	-	1,774	-	16,662
Total Revenue	1,124,983	21,559	81,517	45,817	1,273,876
EXPENDURES					
Salaries	538,434	-	8,419	-	546,853
Building and Equip Maint	56,854	-	-	-	56,854
Street and Alley Matl	-	-	51,790	-	51,790
Utilities and Street Light	59,173	-	-	-	59,173
Policy Department	12,170	-	-	-	12,170
Office Supplies	4,964	-	-	-	4,964
Insurance	65,180	-	-	-	65,180
Operating Expenditures	95,197	20,471	3,142	20,617	139,426
Audit Fees	12,286	-	-	-	12,286
Engineering Fees	10,806	-	-	-	10,806
Employee Benefits	187,375	-	-	-	187,375
Trash Collections	152,771	-	-	-	152,771
Legal Fees	6,367	-	-	-	6,367
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,201,576	20,471	69,351	20,617	1,312,015
Excess (deficient)	(76,594)	1,088	12,167	25,199	(38,140)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2025

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					
Debt Service	-			-	-
Capital Expenditures	-		6,000		6,000
Operating Excess	(76,594)	1,088	18,167	25,199	(32,140)
Transfer from Other Funds	75,505	(1,088)			74,417
Transfer to Other Funds	1,088	-			1,088
Loan Proceeds	-	-			-
Sale of Assets	-	-	-	-	-
Total Other Sources	76,594	(1,088)	-	-	75,505
Net Change in Fund Balance	-	-	12,167	25,199	37,366
Fund Balance Beginning	45,503	92,146	27,933	173,485	339,067
FUND BALANCE END	45,503	92,146	40,099	198,685	376,433
Committed					92,146
Restricted					238,784
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2026

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	289,505	-	-	47,878	337,383
Utility	95,463	-	-	-	95,463
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	13,023	-	-	-	13,023
Other Taxes	533,926	-	-	-	533,926
Motor Fuel Taxes	-	-	81,179	-	81,179
Grants	-	-	-	-	-
License and Permits	14,947	-	-	-	14,947
Fees and Services	2,030	21,309	-	-	23,339
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	164,028	-	-	-	164,028
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	15,037	-	1,792	-	16,829
Total Revenue	1,148,287	21,770	82,971	47,878	1,300,906
EXPENDURES					
Salaries	549,203	-	8,588	-	557,790
Building and Equip Maint	57,991	-	-	-	57,991
Street and Alley Matl	-	-	52,826	-	52,826
Utilities and Street Light	60,357	-	-	-	60,357
Policy Department	12,413	-	-	-	12,413
Office Supplies	5,063	-	-	-	5,063
Insurance	66,483	-	-	-	66,483
Operating Expenditures	97,101	20,880	3,142	21,545	142,668
Audit Fees	12,531	-	-	-	12,531
Engineering Fees	11,022	-	-	-	11,022
Employee Benefits	191,123	-	-	-	191,123
Trash Collections	155,826	-	-	-	155,826
Legal Fees	6,495	-	-	-	6,495
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,225,608	20,880	70,555	21,545	1,338,588
Excess (deficient)	(77,321)	890	12,416	26,333	(37,682)
	-	-	-	-	-

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2026

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	6,000	-	-
Operating Excess	(77,321)	890	18,416	26,333	(37,682)
	-	-	-	-	-
	-	-	-	-	-
Transfer from Other Funds	76,431	(890)	-	-	75,541
Transfer to Other Funds	890	-	-	-	890
Loan Proceeds	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Total Other Sources	77,321	(890)	-	-	76,431
Net Change in Fund Balance	-	-	12,416	26,333	38,749
Fund Balance Beginning	45,503	92,146	40,099	198,685	376,433
FUND BALANCE END	45,503	92,146	52,515	225,018	415,182
Committed	-	-	-	-	92,146
Restricted	-	-	-	-	277,532
Unrestricted	-	-	-	-	45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2027

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	302,198	-	-	50,033	352,231
Utility	97,373	-	-	-	97,373
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	13,414	-	-	-	13,414
Other Taxes	539,265	-	-	-	539,265
Motor Fuel Taxes	-	-	82,640	-	82,640
Grants	-	-	-	-	-
License and Permits	15,246	-	-	-	15,246
Fees and Services	2,050	21,522	-	-	23,572
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	167,308	-	-	-	167,308
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	15,187	-	1,810	-	16,997
Total Revenue	1,172,370	21,983	84,450	50,033	1,328,835
EXPENDURES					
Salaries	560,187	-	8,759	-	568,946
Building and Equip Maint	59,151	-	-	-	59,151
Street and Alley Matl	-	-	53,882	-	53,882
Utilities and Street Light	61,564	-	-	-	61,564
Policy Department	12,661	-	-	-	12,661
Office Supplies	5,165	-	-	-	5,165
Insurance	67,813	-	-	-	67,813
Operating Expenditures	99,043	21,298	3,142	22,515	145,997
Audit Fees	12,782	-	-	-	12,782
Engineering Fees	11,242	-	-	-	11,242
Employee Benefits	194,945	-	-	-	194,945
Trash Collections	158,943	-	-	-	158,943
Legal Fees	6,624	-	-	-	6,624
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,250,120	21,298	71,783	22,515	1,365,716
Excess (deficient)	(77,750)	685	12,666	27,518	(36,880)
	-	-	-	-	-

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2028

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	315,526	-	-	52,284	367,810
Utility	99,320	-	-	-	99,320
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	13,816	-	-	-	13,816
Other Taxes	544,658	-	-	-	544,658
Motor Fuel Taxes	-	-	84,127	-	84,127
Grants	-	-	-	-	-
License and Permits	15,551	-	-	-	15,551
Fees and Services	2,070	21,738	-	-	23,808
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	170,654	-	-	-	170,654
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	15,339	-	1,828	-	17,167
Total Revenue	1,197,264	22,198	85,955	52,284	1,357,702
EXPENDURES					
Salaries	571,391	-	8,934	-	580,325
Building and Equip Maint	60,334	-	-	-	60,334
Street and Alley Matl	-	-	54,960	-	54,960
Utilities and Street Light	62,795	-	-	-	62,795
Policy Department	12,915	-	-	-	12,915
Office Supplies	5,268	-	-	-	5,268
Insurance	69,169	-	-	-	69,169
Operating Expenditures	101,023	21,724	3,142	23,528	149,417
Audit Fees	13,038	-	-	-	13,038
Engineering Fees	11,467	-	-	-	11,467
Employee Benefits	198,844	-	-	-	198,844
Trash Collections	162,122	-	-	-	162,122
Legal Fees	6,757	-	-	-	6,757
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,275,122	21,724	73,036	23,528	1,393,410
Excess (deficient)	(77,859)	475	12,919	28,756	(35,709)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2028

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					
Debt Service					
Capital Expenditures	-		6,000		-
Operating Excess	(77,859)	\$ 475	\$ 18,919	\$ 28,756	\$ (35,709)
	-			-	
	-			-	
Transfer from Other Funds	77,384	(475)			76,909
Transfer to Other Funds	475	-			475
Loan Proceeds	-	-			-
Sale of Assets	-	-	-		-
Total Other Sources	77,859	(475)	-	-	77,384
Net Change in Fund Balance	-	-	12,919	28,756	41,676
Fund Balance Beginning	45,503	92,146	65,181	252,536	455,366
FUND BALANCE END	45,503	92,146	78,100	281,292	497,042
Committed					92,146
Restricted					359,392
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2027

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Expenditures	-	-	6,000	-	-
Operating Excess	(77,750)	685	18,666	27,518	(36,880)
Transfer from Other Funds	77,065	(685)	-	-	76,379
Transfer to Other Funds	685	-	-	-	685
Loan Proceeds	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Total Other Sources	77,750	(685)	-	-	77,065
Net Change in Fund Balance	-	-	12,666	27,518	40,184
Fund Balance Beginning	45,503	92,146	52,515	225,018	415,182
FUND BALANCE END	45,503	92,146	65,181	252,536	455,366
Committed					92,146
Restricted					317,717
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2029

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	326,721	-	-	54,637	381,358
Utility	101,306	-	-	-	101,306
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	14,231	-	-	-	14,231
Other Taxes	550,104	-	-	-	550,104
Motor Fuel Taxes	-	-	85,642	-	85,642
Grants	-	-	-	-	-
License and Permits	15,862	-	-	-	15,862
Fees and Services	2,091	21,955	-	-	24,046
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	174,068	-	-	-	174,068
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	15,492	-	1,846	-	17,339
Total Revenue	1,220,205	22,416	87,488	54,637	1,384,745
EXPENDURES					
Salaries	582,819	-	9,113	-	591,932
Building and Equip Maint	61,540	-	-	-	61,540
Street and Alley Matl	-	-	56,059	-	56,059
Utilities and Street Light	64,051	-	-	-	64,051
Policy Department	13,173	-	-	-	13,173
Office Supplies	5,373	-	-	-	5,373
Insurance	70,553	-	-	-	70,553
Operating Expenditures	103,044	22,158	3,142	24,587	152,930
Audit Fees	13,298	-	-	-	13,298
Engineering Fees	11,697	-	-	-	11,697
Employee Benefits	202,821	-	-	-	202,821
Trash Collections	165,364	-	-	-	165,364
Legal Fees	6,892	-	-	-	6,892
Debt Service	9,101	-	-	-	9,101
Capital Expenditures	46,046	-	6,000	-	52,046
Total Expenditures	1,355,772	22,158	74,314	24,587	1,476,831
Excess (deficient)	(135,567)	258	13,174	30,050	(92,086)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2029

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					-
Debt Service	9,101		-	-	9,101
Capital Expenditures	46,046		6,000	-	52,046
Operating Excess	(80,420)	258	19,174	30,050	(30,938)
	-		-	-	-
	-		-	-	-
Transfer from Other Funds	89,264	(258)			89,006
Transfer to Other Funds	258	-			258
Loan Proceeds	46,046	-			46,046
Sale of Assets	-	-	-	-	-
Total Other Sources	135,567	(258)	-	-	135,310
Net Change in Fund Balance	-	-	13,174	30,050	43,224
Fund Balance Beginning	45,503	92,146	78,100	281,292	497,042
FUND BALANCE END	45,503	92,146	91,274	311,342	540,266
Committed					92,146
Restricted					402,617
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2030

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	329,632	-	-	57,096	386,728
Utility	103,332	-	-	-	103,332
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	14,658	-	-	-	14,658
Other Taxes	555,605	-	-	-	555,605
Motor Fuel Taxes	-	-	87,183	-	87,183
Grants	-	-	-	-	-
License and Permits	16,179	-	-	-	16,179
Fees and Services	2,112	22,174	-	-	24,286
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	177,549	-	-	-	177,549
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	15,647	-	1,865	-	17,512
Total Revenue	1,235,044	22,635	89,048	57,096	1,403,823
EXPENDURES					
Salaries	594,475	-	9,295	-	603,770
Building and Equip Maint	62,771	-	-	-	62,771
Street and Alley Matl	-	-	57,180	-	57,180
Utilities and Street Light	65,332	-	-	-	65,332
Policy Department	13,436	-	-	-	13,436
Office Supplies	5,481	-	-	-	5,481
Insurance	71,964	-	-	-	71,964
Operating Expenditures	105,105	22,601	3,142	7,786	138,634
Audit Fees	13,564	-	-	-	13,564
Engineering Fees	11,931	-	-	-	11,931
Employee Benefits	206,877	-	-	-	206,877
Trash Collections	168,671	-	-	-	168,671
Legal Fees	7,030	-	-	-	7,030
Debt Service	22,779	-	-	-	22,779
Capital Expenditures	36,823	-	6,000	-	42,823
Total Expenditures	1,386,239	22,601	75,617	7,786	1,492,244
Excess (deficient)	(151,195)	34	13,430	49,310	(88,421)
	-	-	-	-	-

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2030

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back	-	-	-	-	-
Debt Service	22,779			-	-
Capital Expenditures	36,823		6,000		-
Operating Excess	(91,593)	34	19,430	49,310	(88,421)
	-			-	-
	-			-	-
Transfer from Other Funds	114,338	(34)			114,304
Transfer to Other Funds	34	-			34
Loan Proceeds	36,823	-			36,823
Sale of Assets	-	-	-	-	-
Total Other Sources	151,195	(34)	-	-	-
Net Change in Fund Balance	-	-	13,430	49,310	62,740
Fund Balance Beginning	45,503	92,146	91,274	311,342	540,266
FUND BALANCE END	45,503	92,146	104,705	360,652	603,006
Committed					92,146
Restricted					465,357
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2031

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	329,632	-	-	59,665	389,297
Utility	105,399	-	-	-	105,399
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	15,098	-	-	-	15,098
Other Taxes	561,161	-	-	-	561,161
Motor Fuel Taxes	-	-	88,752	-	88,752
Grants	-	-	-	-	-
License and Permits	16,503	-	-	-	16,503
Fees and Services	2,133	22,396	-	-	24,529
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	181,100	-	-	-	181,100
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	15,804	-	1,883	-	17,687
Total Revenue	1,247,159	22,857	90,636	59,665	1,420,316
EXPENDURES					
Salaries	606,364	-	9,481	-	615,846
Building and Equip Maint	64,026	-	-	-	64,026
Street and Alley Matl	-	-	58,324	-	58,324
Utilities and Street Light	66,639	-	-	-	66,639
Policy Department	13,705	-	-	-	13,705
Office Supplies	5,590	-	-	-	5,590
Insurance	73,403	-	-	-	73,403
Operating Expenditures	107,207	23,053	3,142	-	133,402
Audit Fees	13,836	-	-	-	13,836
Engineering Fees	12,169	-	-	-	12,169
Employee Benefits	211,015	-	-	-	211,015
Trash Collections	172,045	-	-	-	172,045
Legal Fees	7,171	-	-	-	7,171
Debt Service	22,779	-	-	-	22,779
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,375,949	23,053	76,947	-	1,475,949
Excess (deficient)	(128,790)	(196)	13,689	59,665	(55,633)
	-	-	-	-	-

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2031

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back	-	-	-	-	-
Debt Service	22,779				
Capital Expenditures	-		6,000		
Operating Excess	(106,011)	(196)	19,689	59,665	(55,633)
	-				
	-				
Transfer from Other Funds	128,987	196			
Transfer to Other Funds	(196)	-			
Loan Proceeds	-	-			
Sale of Assets	-	-			
Total Other Sources	128,790	196	-	-	
Net Change in Fund Balance	-	-	13,689	59,665	73,354
Fund Balance Beginning	45,503	92,146	104,705	360,652	603,006
FUND BALANCE END	45,503	92,146	118,393	420,317	676,360
Committed					92,146
Restricted					538,711
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2032

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	332,572	-	-	62,350	394,922
Utility	107,507	-	-	-	107,507
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	15,551	-	-	-	15,551
Other Taxes	566,773	-	-	-	566,773
Motor Fuel Taxes	-	-	90,350	-	90,350
Grants	-	-	-	-	-
License and Permits	16,833	-	-	-	16,833
Fees and Services	2,154	22,620	-	-	24,775
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	184,722	-	-	-	184,722
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	15,962	-	1,902	-	17,864
Total Revenue	1,262,403	23,081	92,252	62,350	1,440,086
EXPENDURES					
Salaries	618,492	-	9,671	-	628,163
Building and Equip Maint	65,307	-	-	-	65,307
Street and Alley Matl	-	-	59,490	-	59,490
Utilities and Street Light	67,972	-	-	-	67,972
Policy Department	13,979	-	-	-	13,979
Office Supplies	5,702	-	-	-	5,702
Insurance	74,871	-	-	-	74,871
Operating Expenditures	109,351	23,514	3,142	-	136,007
Audit Fees	14,112	-	-	-	14,112
Engineering Fees	12,413	-	-	-	12,413
Employee Benefits	215,235	-	-	-	215,235
Trash Collections	175,486	-	-	-	175,486
Legal Fees	7,314	-	-	-	7,314
Debt Service	22,779	-	-	-	22,779
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,403,012	23,514	78,303	-	1,504,830
Excess (deficient)	(140,610)	(433)	13,949	62,350	(64,744)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2032

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					
Debt Service	22,779		-	-	22,779
Capital Expenditures	-		6,000	-	
Operating Excess	(117,831)	(433)	19,949	62,350	(41,965)
Transfer from Other Funds	141,043	433			141,477
Transfer to Other Funds	(433)	-			(433)
Loan Proceeds	-	-			-
Sale of Assets	-	-	-	-	-
Total Other Sources	140,610	433	-	-	
Net Change in Fund Balance	-	-	13,949	62,350	76,299
Fund Balance Beginning	45,503	92,146	118,393	420,317	676,360
FUND BALANCE END	45,503	92,146	132,342	482,667	752,659
Committed					92,146
Restricted					615,010
Unrestricted					45,503

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2033

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
REVENUES					
Taxes					
Prop	338,511	-	-	65,156	403,666
Utility	109,657	-	-	-	109,657
Intergovernmental Grants	-	-	-	-	-
Replacement Taxes	16,017	-	-	-	16,017
Other Taxes	572,441	-	-	-	572,441
Motor Fuel Taxes	-	-	91,976	-	91,976
Grants	-	-	-	-	-
License and Permits	17,169	-	-	-	17,169
Fees and Services	2,176	22,846	-	-	25,022
Fines and Penalties	8,232	-	-	-	8,232
Investment Income	-	461	-	-	461
Trash Collection	188,416	-	-	-	188,416
Lease Income	12,097	-	-	-	12,097
Insurance Claims	-	-	-	-	-
Miscellaneous Revenue	16,121	-	1,921	-	18,043
Total Revenue	1,280,838	23,307	93,897	65,156	1,463,198
EXPENDURES					
Salaries	630,862	-	9,864	-	640,726
Building and Equip Maint	66,613	-	-	-	66,613
Street and Alley Matl	-	-	60,680	-	60,680
Utilities and Street Light	69,331	-	-	-	69,331
Policy Department	14,259	-	-	-	14,259
Office Supplies	5,816	-	-	-	5,816
Insurance	76,368	-	-	-	76,368
Operating Expenditures	111,538	23,985	3,142	-	138,664
Audit Fees	14,395	-	-	-	14,395
Engineering Fees	12,661	-	-	-	12,661
Employee Benefits	219,540	-	-	-	219,540
Trash Collections	178,996	-	-	-	178,996
Legal Fees	7,460	-	-	-	7,460
Debt Service	9,929	-	-	-	9,929
Capital Expenditures	-	-	6,000	-	6,000
Total Expenditures	1,417,767	23,985	79,686	-	1,521,438
Excess (deficient)	(136,929)	(678)	14,211	65,156	(58,240)

VILLAGE OF NEW ATHENS, ILLINOIS
 BUDGETED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 2033

	General Fund	Cemetery Fund	Motor Fuel Tax Fund	Tax Incrementing Fund	Total Governmental Funds
Add Back					
Debt Service	9,929		-	-	9,929
Capital Expenditures	-		6,000	-	6,000
Operating Excess	(127,000)	(678)	20,211	65,156	(42,311)
Transfer from Other Funds	137,607	678			138,284
Transfer to Other Funds	(678)	-			(678)
Loan Proceeds	-	-			-
Sale of Assets	-	-	-	-	-
Total Other Sources	136,929	678		-	137,607
Net Change in Fund Balance	-	-	14,211	65,156	79,367
Fund Balance Beginning	45,503	92,146	132,342	482,667	752,659
FUND BALANCE END	45,503	92,146	146,554	547,823	832,026
Committed					92,146
Restricted					694,377
Unrestricted					45,503

**AMBULANCE FUND
VILLAGE OF NEW ATHENS
BUDGETED STATEMENTS OF
REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES**

	Actual 2021	Budget 2022	Budget 2023	Budget 2024
Operating Revenue				
Ambulance Fund				
Tap Ins and Inspections				
Ambulance Calls and Contracts	292,518	273,313	298,368	278,779
Grant Income	84,734			
Other Income	1,886	-	-	-
Total Operating Revenue	<u>379,138</u>	<u>273,313</u>	<u>298,368</u>	<u>278,779</u>
Operating Expenses				
Utilities	8,170	8,333	8,500	8,670
Salaries	192,150	195,993	199,913	203,911
Payroll Taxes & IMRF	15,206	19,599	19,991	20,391
Purchase of Water	-			
Repairs	4,432	4,521	4,612	4,704
Insurance		-	-	-
Other Operating Expenses	41,056	41,877	42,715	43,569
Total Operating Expenses	<u>261,014</u>	<u>270,324</u>	<u>275,730</u>	<u>281,245</u>
Operating Income (Loss)	118,124	2,989	22,638	(2,465)
Non-Operating Revenues (Expenses)				
Grant Income				
Interest Income	1,398	1,027	1,047	1,166
Debt Service				
Sale of Assets	2,300			
Capital Outlay				
Discounts				
Total Non Operating Revenues (Expenses)	<u>3,698</u>	<u>1,027</u>	<u>1,047</u>	<u>1,166</u>
Income (Loss) Before Transfer	121,822	4,017	23,685	(1,300)
Transfer to Other Funds	(219,614)			
Transfer from Other Funds	19,108			
Change in Net Position	(78,684)	4,017	23,685	(1,300)
Total Net Position Beginning	<u>284,110</u>	<u>205,426</u>	<u>209,442</u>	<u>233,128</u>
Total Net Position Ending	<u>205,426</u>	<u>209,442</u>	<u>233,128</u>	<u>231,828</u>

**AMBULANCE FUND
VILLAGE OF NEW ATHENS
BUDGETED STATEMENTS OF
REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES**

	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Operating Revenue				
Ambulance Fund				
Tap Ins and Inspections				
Ambulance Calls and Contracts	304,336	284,355	310,422	290,042
Grant Income				
Other Income	-	-	-	-
Total Operating Revenue	<u>304,336</u>	<u>284,355</u>	<u>310,422</u>	<u>290,042</u>
Operating Expenses				
Utilities	8,843	9,020	9,200	9,384
Salaries	207,989	212,149	216,392	220,720
Payroll Taxes & IMRF	20,799	21,215	21,639	22,072
Purchase of Water				
Repairs	4,798	4,894	4,992	5,092
Insurance	-	-	-	-
Other Operating Expenses	44,440	45,329	46,236	47,160
Total Operating Expenses	<u>286,870</u>	<u>292,607</u>	<u>298,459</u>	<u>304,428</u>
Operating Income (Loss)	17,466	(8,252)	11,963	(14,386)
Non-Operating Revenues (Expenses)				
Grant Income				
Interest Income	1,159	1,252	1,217	1,283
Debt Service				
Sale of Assets				
Capital Outlay				
Discounts				
Total Non Operating Revenues (Expenses)	<u>1,159</u>	<u>1,252</u>	<u>1,217</u>	<u>1,283</u>
Income (Loss) Before Transfer	18,625	(7,000)	13,181	(13,103)
Transfer to Other Funds				
Transfer from Other Funds				
Change in Net Position	18,625	(7,000)	13,181	(13,103)
Total Net Position Beginning	<u>231,828</u>	<u>250,454</u>	<u>243,454</u>	<u>256,634</u>
Total Net Position Ending	250,454	243,454	256,634	243,531

**AMBULANCE FUND
VILLAGE OF NEW ATHENS
BUDGETED STATEMENTS OF
REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES**

	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033
Operating Revenue					
Ambulance Fund					
Tap Ins and Inspections					
Ambulance Calls and Contracts	316,631	295,843	322,964	301,760	329,423
Grant Income					
Other Income	-	-	-	-	-
Total Operating Revenue	316,631	295,843	322,964	301,760	329,423
Operating Expenses					
Utilities	9,572	9,763	9,959	10,158	10,361
Salaries	225,134	229,637	234,230	238,914	243,693
Payroll Taxes & IMRF	22,513	22,964	23,423	23,891	24,369
Purchase of Water					
Repairs	5,193	5,297	5,403	5,511	5,621
Insurance	-	-	-	-	-
Other Operating Expenses	48,104	49,066	50,047	51,048	52,069
Total Operating Expenses	310,517	316,727	323,062	329,523	336,113
Operating Income (Loss)	6,114	(20,884)	(98)	(27,763)	(6,691)
Non-Operating Revenues (Expenses)					
Grant Income					
Interest Income	1,218	1,254	1,156	1,161	1,028
Debt Service					
Sale of Assets					
Capital Outlay					
Discounts					
Total Non Operating Revenues (Expenses)	1,218	1,254	1,156	1,161	1,028
Income (Loss) Before Transfer	7,332	(19,630)	1,058	(26,602)	(5,662)
Transfer to Other Funds					
Transfer from Other Funds					
Change in Net Position	7,332	(19,630)	1,058	(26,602)	(5,662)
Total Net Position Beginning	243,531	250,863	231,233	232,291	205,689
Total Net Position Ending	250,863	231,233	232,291	205,689	200,027

**WATER AND SEWER FUND
VILLAGE OF NEW ATHENS
BUDGETED STATEMENTS OF
REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES**

	Actual 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Operating Revenue					
Water Sales and Sewer Service	612,515	668,254	688,301	708,951	730,219
Tap Ins and Inspections	6,500	6,565	6,631	6,697	6,764
Ambulance Calls and Contracts					
Other Income					
Total Operating Revenue	619,015	674,819	694,932	715,647	736,983
Operating Expenses					
Utilities	47,891	48,849	49,826	50,822	51,839
Salaries	53,427	86,144	87,866	89,624	91,416
Payroll Taxes & IMRF	24,015	29,978	30,578	31,189	31,813
Purchase of Water	176,131	207,092	213,305	219,704	226,295
Repairs	9,786	4,060	4,141	4,224	4,309
Insurance	89,644	91,437	93,266	95,131	97,034
Other Operating Expenses	84,526	62,186	63,430	64,698	65,992
Total Operating Expenses	485,420	529,745	542,411	555,392	568,697
Operating Income (Loss)	133,595	145,074	152,521	160,255	168,286
Non-Operating Revenues (Expenses)	21.58%	21.50%	21.95%	22.39%	22.83%
Grant Income					
Interest Income	14,529	4,550	4,354	4,367	4,051
Debt Service	(148,329)	(148,329)	(148,329)	(148,329)	(148,329)
(1) Capital Outlay	-	(18,750)	(6,000)	(6,000)	(6,000)
Total Non Operating Revenues (Expenses)	(133,800)	(162,529)	(149,975)	(149,962)	(150,278)
Income (Loss) Before Transfer	(205)	(17,455)	2,547	10,293	18,008
Transfer to Other Funds	(98,468)	-	-	(73,585)	(75,505)
Transfer from Other funds	9,000				
Change in Net Position	(89,673)	(17,455)	2,547	(63,291)	(57,498)
Total Net Position Beginning	977,990	888,317	870,862	873,408	810,117
Total Net Position Ending	888,317	870,862	873,408	810,117	752,619

**WATER AND SEWER FUND
VILLAGE OF NEW ATHENS
BUDGETED STATEMENTS OF
REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES**

	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Operating Revenue				
Water Sales and Sewer Service	752,126	774,689	797,930	821,868
Tap Ins and Inspections	6,832	6,900	6,969	7,039
Ambulance Calls and Contracts				
Other Income				
Total Operating Revenue	<u>758,957</u>	<u>781,589</u>	<u>804,899</u>	<u>828,907</u>
Operating Expenses				
Utilities	52,876	53,933	55,012	56,112
Salaries	93,245	95,109	97,012	98,952
Payroll Taxes & IMRF	32,449	33,098	33,760	34,435
Purchase of Water	233,084	240,076	247,279	254,697
Repairs	4,395	4,483	4,572	4,664
Insurance	98,974	100,954	102,973	105,032
Other Operating Expenses	67,312	68,658	70,032	71,432
Total Operating Expenses	<u>582,334</u>	<u>596,311</u>	<u>610,638</u>	<u>625,324</u>
Operating Income (Loss)	<u>176,623</u>	<u>185,278</u>	<u>194,261</u>	<u>203,583</u>
Non-Operating Revenues (Expenses)	23.27%	23.71%	24.13%	24.56%
Grant Income				
Interest Income	3,763	3,511	3,298	3,127
Debt Service	(148,329)	(148,329)	(148,329)	(148,329)
(1) Capital Outlay	(6,000)	(6,000)	(6,000)	(6,000)
Total Non Operating Revenues (Expenses)	<u>(150,566)</u>	<u>(150,818)</u>	<u>(151,031)</u>	<u>(151,202)</u>
Income (Loss) Before Transfer	26,057	34,460	43,230	52,381
Transfer to Other Funds	(76,431)	(77,065)	(77,384)	(89,264)
Transfer from Other funds				
Change in Net Position	(50,373)	(42,605)	(34,154)	(36,883)
Total Net Position Beginning	<u>752,619</u>	<u>702,246</u>	<u>659,641</u>	<u>625,487</u>
Total Net Position Ending	<u>702,246</u>	<u>659,641</u>	<u>625,487</u>	<u>588,604</u>

**WATER AND SEWER FUND
VILLAGE OF NEW ATHENS
BUDGETED STATEMENTS OF
REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES**

	Budget 2030	Budget 2031	Budget 2032	Budget 2033
Operating Revenue				
Water Sales and Sewer Service	846,524	871,920	898,077	925,020
Tap Ins and Inspections	7,109	7,180	7,252	7,324
Ambulance Calls and Contracts				
Other Income				
Total Operating Revenue	<u>853,633</u>	<u>879,100</u>	<u>905,329</u>	<u>932,344</u>
Operating Expenses				
Utilities	57,234	58,379	59,546	60,737
Salaries	100,931	102,950	105,008	107,109
Payroll Taxes & IMRF	35,124	35,826	36,543	37,274
Purchase of Water	262,338	270,208	278,314	286,664
Repairs	4,757	4,852	4,949	5,048
Insurance	107,133	109,276	111,461	113,690
Other Operating Expenses	72,861	74,318	75,804	77,320
Total Operating Expenses	<u>640,377</u>	<u>655,808</u>	<u>671,627</u>	<u>687,842</u>
Operating Income (Loss)	<u>213,256</u>	<u>223,291</u>	<u>233,703</u>	<u>244,502</u>
Non-Operating Revenues (Expenses)	24.98%	25.40%	25.81%	26.22%
Grant Income				
Interest Income	2,943	2,681	2,394	2,098
Debt Service	(148,329)	(148,329)	(148,329)	(148,329)
(1) Capital Outlay	(6,000)	(6,000)	(6,000)	(6,000)
Total Non Operating Revenues (Expenses)	<u>(151,386)</u>	<u>(151,648)</u>	<u>(151,935)</u>	<u>(152,231)</u>
Income (Loss) Before Transfer	61,870	71,643	81,768	92,270
Transfer to Other Funds	(114,338)	(128,987)	(141,043)	(137,607)
Transfer from Other funds				
Change in Net Position	(52,469)	(57,344)	(59,276)	(45,336)
Total Net Position Beginning	<u>588,604</u>	<u>536,135</u>	<u>478,792</u>	<u>419,516</u>
Total Net Position Ending	<u>536,135</u>	<u>478,792</u>	<u>419,516</u>	<u>374,180</u>