

**VILLAGE OF WAYNESVILLE**  
**OPERATING BUDGET**  
**FISCAL YEAR**  
**2023-2024**

**VILLAGE OF WAYNESVILLE ILLINOIS  
GERAL ADM. & STS, REVENUES AND FUND BALANCE**

<u>ACCT #</u>	<u>ACCOUNT</u>	
	<u>Beginning Balance</u>	
5/1/23	Checking Acct. (includes Gen., Sts, & Sewer	\$ 65,737.31
	CDs – Gen	\$ 89,000.00
	CDs- Water	\$ 10,000.00
	5/1/23 – Water O&M checking Balance	\$ 6,267.21
	5/1/23 – Motor Fuel Checking Acct	\$ 34,128.03
	5/1/23 – Water Jr. Bond & Checking Balance	\$ 8,320.04
	5/1/23 – Water Dep. Repl. & Improve Balance	\$ 82,678.06
	Deprec. Checking Account Balance	\$ 47,331.36
	5/1/23 – Escrow Checking Account Balance	\$ 13,062.22
	Total Checking and Savings As Of 05/01/23	\$356,524.23

<u>Gen &amp; Sts.</u>	<u>Revenues Received</u>	<u>Actual</u> (2022-23)	<u>Budget</u> (2023-24)
	311 Property Tax	\$ 8,118.41	\$ 9,000.00
	341 State Income Tax	\$43,398.49	\$50,000.00
	342 Replacement Tax	\$ 2,911.78	\$ 2,000.00
	343 Excise Tax	\$ 409.85	\$ 1,500.00
	345 Sales Tax	\$ 4,310.95	\$ 6,000.00
	346 Road & Bridge Tax	\$ 738.76	\$ 1,500.00
	349 St/Local Use Tax	\$10,425.34	\$15,000.00
	360 Video Gaming Tax	\$ 1,681.72	\$ 1,500.00
	381 Interest Income	\$ 103.37	\$ 150.00
	384 Franchise Fees	\$ 0	\$ 500.00
	385 Fines and Fees	\$ 410.00	\$ 400.00
	389 Misc. Income (includes	\$ 7,686.16	\$ 1,500.00
		<b>\$80,194.83</b>	<b>\$89,050.00</b>
	<u>Expenditures</u>	<u>(2022-23)</u>	<u>(2023-24)</u>
	01/11/10 Administration	\$67,840.17	\$86,100.00
	01/01/41 Streets	\$57,800.04	\$87,950.00
	<u>Total Expenditures</u>	<u>\$125,640.21</u>	<u>\$174,050.00</u>

**Village of Waynesville, Illinois**  
**Operating Budget**  
**Expenditure Detail**

01/1/11	<u>Administration</u>	<u>Actual</u> (2022-23)	<u>Budgeted</u> (2023-24)
	<b><u>Personnel</u></b>		
	420 Salaries – Employees	\$22,654.03	\$30,000.00
	430 Salaries – Elected	\$ 4,215.00	\$ 4,500.00
	6560 Payroll Expenses	<u>\$ 2,861.52</u>	<u>\$ 3,000.00</u>
		\$29,730.55	\$37,500.00
	<b><u>Contractual Services</u></b>		
	511 Maintenance Services	\$ 5,467.00	\$ 1,000.00
	512 Maintenance Services, E	\$ 144.67	\$ 1,000.00
	531 Accounting Service	\$ 0	\$ 100.00
	533 Legal Services	\$ 1,650.00	\$ 3,500.00
	549 Other professional services	\$ 1,571.47	\$ 2,000.00
	551 Postage	\$ 588.00	\$ 1,000.00
	552 Telephone	\$ 3,113.89	\$ 5,000.00
	553 Publishing	\$ 0	\$ 500.00
	554 Printing	\$ 0	\$ 100.00
	561 Dues	\$ 195.00	\$ 500.00
	562 Travel	\$ 188.82	\$ 500.00
	571 Utilities	<u>\$ 3,278.44</u>	<u>\$ 6,000.00</u>
		\$16,197.29	\$21,200.00
	<b><u>Commodities</u></b>		
	611 Maintenance Supplies	\$ 1,040.07	\$ 3,000.00
	612 Maintenance Supplies	\$ 339.79	\$ 2,500.00
	613 Maintenance Supplies – Vehicle	\$ 0	\$ 500.00
	614 Maintenance Supplies – Streets	\$ 0	\$ 250.00
	651 Office Supplies	\$ 2,893.34	\$ 5,000.00
	655 Fuel – Gas/Oil	<u>\$ 0</u>	<u>\$ 150.00</u>
		\$ 4,273.20	\$11,400.00
	<b><u>Capital Outlay</u></b>		
	820 Bld. Demolition	\$ 0	\$10,000.00
	830 Equipment	\$ 0	\$ 1,000.00
	860 Landscaping	<u>\$ 0</u>	<u>\$ 500.00</u>
		\$ 0	\$11,500.00

**Other Expenditures**

913 Community Relations	\$ 500.00	\$ 3,000.00
929 Misc. Expenses	<u>\$ 0</u>	<u>\$ 1,500.00</u>
	\$ 500.00	\$ 4,500.00
<b><u>Total Administration</u></b>	<b><u>\$67,840.17</u></b>	<b><u>\$86,100.00</u></b>

01-41

<u>Streets</u>	<u>Actual</u> <u>(2022-23)</u>	<u>Budgeted</u> <u>(2023-24)</u>
<u>Personnel</u>		
420 Salaries – Employees	\$ 8,962.00	\$20,000.00
6560 Payroll Expenses	<u>\$ 685.60</u>	<u>\$ 1,200.00</u>
	\$ 9,647.60	\$21,200.00
<u>Contractual Services</u>		
512 Maintenance Services- Equipment	\$ 149.37	\$ 1,000.00
514 Maintenance Services – Streets	\$23,566.00	\$20,000.00
549 Other professional services	\$ 9,612.88	\$10,000.00
572 Street Lighting	\$ 1,648.56	\$ 4,500.00
573 Garbage Disposal	<u>\$ 2,583.50</u>	<u>\$ 5,000.00</u>
	\$37,560.31	\$40,500.00
<u>Commodities</u>		
611 Maintenance Supplies – Building	\$ 3,779.66	\$ 4,000.00
612 Maintenance Supplies - Equip	\$ 222.40	\$ 1,000.00
613 Maintenance Supplies- Vhcl	\$ 0	\$ 1,000.00
614 Maintenance Supplies- Sup. Sts	\$ 5,455.10	\$12,000.00
650 General Supplies	\$ 478.13	\$ 250.00
655 Automobile Fuel/Oil	<u>\$ 656.84</u>	<u>\$ 5,000.00</u>
<u>Capital Outlay</u>		
830 Equipment	\$ 0	\$ 1,000.00
840 Vehicle	<u>\$ 0</u>	<u>\$ 1,000.00</u>
	\$ 0	\$ 2,000.00
<u>Other Expenditures</u>		
929 Misc. Expenses	\$ 0	\$ 1,000.00
<u>Total Streets</u>	<u>\$57,800.04</u>	<u>\$87,950.00</u>

**Special Revenue Funds – (Motor Fuel next page)**  
**(includes Audit, Insurance {Risk Management} and SS)**

<b><u>1-13</u></b>	<b><u>Audit</u></b>	<b><u>(2022-23)</u></b>	<b><u>(2023-24)</u></b>
	<b><u>Revenues</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
	311 Property Tax	\$ 6,094.40	\$ 6,500.00
	<b><u>Expenditures</u></b>		
	<b><u>Contractual Services</u></b>		
	531 Accounting Services (Audit)	\$ 6,400.00	
	Actual 2022-23		
	Budgeted F23-24		\$ 7,000.00
<b><u>1-14</u></b>	<b><u>Insurance – Revenues</u></b>		
	311 Property Tax	\$10,664.95	
	2022 Payable23Levy (Actual)		
	2023 Payable24Levy (Budgeted)		\$13,000.00
	<b><u>Expenditures</u></b>		
	<b><u>Contractual Services</u></b>		
	594 Risk Management Contr 22-23 (Actual)	\$13,061.07	
	Risk Management Contribution 23-24 (Budgeted)		\$14,250.00
<b><u>1-19</u></b>	<b><u>Social Security Revenues</u></b>		
	311 Property Tax	\$ 3,917.79	
	2022 Payable 23 (Actual)		
	2023 Payable 24 (Budgeted)		\$ 4,500.00
	<b><u>Expenditures</u></b>		
	461 Social Security Contribution	\$ 0	
	Actual (2022-23)		
	Budgeted for (2023-24)		\$ 2,800.00

**Special Revenue Fund**

1-15

**Motor Fuel**

Beginning Balance 5/1/22

<b><u>Revenue</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
343 Motor Fuel Tax	\$14,754.26	\$20,000.00
381 Interest Income	\$ 66.87	\$ 80.00
389 Miscellaneous Income	\$ 80.00	\$ 4,500.00
<b><u>Total Revenue</u></b>	<b><u>\$14,901.13</u></b>	<b><u>\$24,580.00</u></b>

**Expenditures**

**Maintenance Services**

514 Maintenance – Streets	\$ 0	\$ 0
532 Engineering Services	\$ 0	\$ 0
549 Other Professional Services	\$ 0	\$ 0

**Maintenance Supplies**

614 Supplies	\$ 0	\$ 0
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<b><u>Total Expenses</u></b>	<b><u>\$14,901.13</u></b>	<b><u>\$24,580.00</u></b>
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**Projected Balance as of 4/30/23**

**\$34,128.03**

**Enterprise Funds**  
**51 Water Fund**

<b><u>Revenue</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
361 Water Sales (Including Penalties)	\$66,688.70	\$75,000.00
381 Interest Income	\$ 15.62	\$ 100.00
382 Interest Income (Jr. Bond and Int)	\$ 19.09	\$ 20.00
389 Miscellaneous Income	<u>\$ 0</u>	<u>\$ 0</u>
	\$66,723.41	\$75,120.00

**Expenses**  
**Personnel**

420 Salaries – Employee	\$18,244.89	\$30,000.00
6560 Payroll Expenses	<u>\$ 1,548.78</u>	<u>\$ 2,500.00</u>
	\$19,793.67	\$32,500.00

**Contractual Services**

512 Maintenance Service - Equipment	\$ 0	\$ 1,500.00
513 Maintenance Service – Vehicle	\$ 0	\$ 500.00
515 Maintenance Service – Utility System	\$ 575.01	\$40,000.00
531 Accounting Service	\$ 0	\$ 250.00
532 Engineering Service	\$ 0	\$ 1,000.00
533 Legal Service	\$ 0	\$ 500.00
549 Other Professional Service	\$ 3,894.73	\$ 5,000.00
551 Postage	\$ 300.00	\$ 1,500.00
552 Phone Services	\$ 1,256.21	\$ 1,500.00
553 Publishing	\$ 0	\$ 100.00
554 Printing	\$ 0	\$ 500.00
561 Dues	\$ 332.56	\$ 500.00
562 Travel	\$ 100.25	\$ 500.00
563 Training	\$ 0	\$ 750.00
571 Utilities	\$14,866.03	\$20,000.00
595 Bond Fee Expense	<u>\$ 0</u>	<u>\$ 500.00</u>
	\$21,324.79	\$74,600.00

**Commodities**

611 Maintenance Supplies – Building	\$ 0	\$ 250.00
612 Maintenance Supplies – Equipment	\$ 0	\$ 500.00
613 Maintenance Supplies – Vehicle	\$ 0	\$ 500.00
615 Maintenance Supplies – Utility System	\$ 9,632.68	\$15,000.00
650 General Supplies	\$ 0	\$ 250.00
651 Office Supplies	\$ 0	\$ 1,000.00
656 Water Chemicals	<u>\$ 5,821.15</u>	<u>\$ 7,000.00</u>
	\$15,453.83	\$24,500.00

**Capital Outlay**

830 Equipment \$ 0 \$ 1,000.00

**Other Expenses**

**900 Interfund Transfer**

929 Miscellaneous Expenses \$ 0 \$ 0

930 Bond Principal Payment Exp. \$ 0 \$20,000.00

940 Bond Interest Payment Exp. \$ 0 \$20,000.00

\$ 0 \$41,000.00

**Total Expenses**

**\$56,572.29**

**\$172,600.00**

**Enterprise Funds**

**Sewer Fund**

<b><u>Revenues</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
362 Sewer Charges (+Penalties)	\$33,284.49	\$35,000.00
381 Interest on Account	\$ 0	\$ 0
381A Interest Depreciation Account	\$ 117.78	\$ 75.00
389 Miscellaneous Income	\$ 0	\$ 0
<b><u>Total Revenues</u></b>	<b><u>\$33,402.27</u></b>	<b><u>\$35,075.00</u></b>

**Expenses**

**Personnel**

420 Salaries – Employees	\$ 5,139.26	\$15,000.00
6560 Payroll Expenses	\$ 93.17	\$ 1,000.00
	\$ 5,532.43	\$16,000.00

**Contractual Services**

513 Maintenance Service – Vehicle	\$ 0	\$ 100.00
515 Maintenance Services – Utility System	\$13,773.35	\$40,000.00
531 Accounting Services	\$ 0	\$ 0
532 Engineering Services	\$ 0	\$ 5,000.00
549 Other Professional Services	\$ 8,600.25	\$15,000.00
551 Postage	\$ 669.07	\$ 1,200.00
554 Printing	\$ 0	\$ 300.00
562 Travel	\$ 126.25	\$ 750.00
563 Training	\$ 0	\$ 50.00
571 Utilities	\$ 1,325.97	\$ 2,500.00
	\$24,494.89	\$64,900.00

**Commodities**

612 Maintenance Supplies – Equipment	\$ 116.24	\$ 500.00
613 Maintenance Supplies – Vehicle	\$ 0	\$ 250.00
615 Maintenance Supplies – Utility System	\$ 0	\$ 5,000.00
650 General Supplies	\$ 73.74	\$ 50.00
651 General Office Supplies	\$ 0	\$ 1,000.00
655 Automobile Fuel/Oil	\$ 0	\$ 1,500.00
656 Chemicals	\$ 0	\$ 1,500.00
	\$ 189.98	\$ 9,800.00

**Capital Outlay**

830 Equipment	\$ 0	\$ 250.00
840 Vehicle	\$ 0	\$ 100.00
	\$ 0	\$ 350.00

**Other Expenses**

929 Misc.	\$ 0	\$ 500.00
951 Depreciation	\$ 4,050.00	\$ 5,400.00
<b><u>Total Expenditures</u></b>	<b><u>\$34,267.30</u></b>	<b><u>\$96,950.00</u></b>

**Depreciation Account Summary**

<b><u>Beginning Balance as of 5/1/2022</u></b>	<b><u>\$30,973.58</u></b>
Interest Income	\$ 117.78
Revenue from Sewer Fund	\$16,240.00
	<b><u>Total Income – \$16,357.78</u></b>
Expenses	\$ 0
<b><u>Ending Balance as of 5/1/2023</u></b>	<b><u>\$47,331.36</u></b>

**Escrow Account Summary**

<b><u>Beginning Balance as of 5/1/2022</u></b>	<b><u>\$11,612.22</u></b>
Deposits Made	\$ 2,000.00
Expense: Deposit Returned &/Or Balance Paid for Water/ Sewer Bill Owed	\$ 317.88
<b><u>Balance as of 5/1/2023</u></b>	<b><u>\$13,062.22</u></b>