

**FILED**

JUN 06 2024

*Chae M. Heron*  
MARSHALL COUNTY CLERK/RECORDER

**VILLAGE OF VARNA,  
COUNTY OF MARSHALL,  
STATE OF ILLINOIS**

**2024-2025 APPROPRIATION ORDINANCE  
FOR THE VILLAGE OF VARNA, ILLINOIS**

**Date Passed: June 3, 2024**

**Date Posted: June 4, 2024**

**ORDINANCE NO. 279**

**AN ORDINANCE APPROPRIATING FUNDS  
FOR THE VILLAGE OF VARNA,  
MARSHALL COUNTY, ILLINOIS,  
FOR THE FISCAL YEAR BEGINNING  
MAY 1, 2024, AND ENDING APRIL 30, 2025**

FILED WITH  
MARSHALL  
COUNTY CLERK

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*Queen M. Hampton*  
MARSHALL COUNTY CLERK/RECORDER

**BE IT ORDAINED** by the Board of Trustees of the Village of Varna, Marshall County, Illinois as follows.

**SECTION 1:** The amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of Village of Varna, be and the same are hereby appropriated for the corporate purposes of the Village of Varna, Marshall County, Illinois, as hereinafter specified for the fiscal year beginning May 1, 2024, and ending April 30, 2025 (the "Fiscal Year").

**SECTION 2:** The General Fund, Motor Fuel Tax Fund, and Water Fund are deemed to be capital funds as the cost of equipment, vehicles, buildings, road repairs and improvements, and water system upgrades and improvements are significant and require accumulation of funds over time to pay such costs. It is necessary for the Village to accumulate and dedicate funds for such costs to avoid significant tax increases or incurring debt obligations in the years in which significant acquisitions, improvements, repairs and the like to infrastructure, equipment, vehicles, and buildings may be needed.

**SECTION 3:** The appropriation herein made for any purpose shall be regarded as the maximum amounts to be expended under the respective appropriation accounts and shall not be construed as a commitment, agreement, obligation or liability of the Village of Varna, and such appropriation being subject to further approval as to expenditure thereof by the Village Board.

**SECTION 4:** The amount appropriated for each fund or purpose shall be as follows below.

<b>A Fund #</b>	<b>B Fund Name</b>	<b>C 24-25 Approp</b>
01	<b>GENERAL FUND</b>	
	BEGINNING BALANCE MAY 1	
113	Checking Account	83,405
114	Savings Account	90,339
116	CDs	270,000
	<b>TOTAL BEGINNING BALANCE:</b>	<b>443,744</b>
	<b>REVENUES</b>	
311	Property Taxes	28,415
312	Foreign Fire Ins. Fee (Ill. Mun. League)	0
313	Utility Taxes	28,500
318	Telecommunication Taxes	5,000

<b>A Fund #</b>	<b>B Fund Name</b>	<b>C 24-25 Approp</b>
321	Liquor Licenses	500
329	License Fees	0
330	Garbage Fees (transfer from Water Fund)	32,000
341	State Income Taxes	54,000
342	Replacement Tax	3,000
343	Cannabis Tax	800
344	Video Gaming Tax	1,500
345	Local Use Tax	18,000
346	Sales Tax	52,000
348	Grants	0
351	Fines	500
381	Interest Income	15,000
382	Rental Income	1,500
389	Misc. Income	5,000
	<b>TOTAL REVENUES:</b>	<b>245,715</b>
	<b>BEGINNING BALANCE:</b>	<b>443,744</b>
	<b>+ TOTAL REVENUES:</b>	<b>245,715</b>
	<b>= TOTAL FUNDS AVAILABLE:</b>	<b>689,459</b>
	<b>EXPENDITURES</b>	
421	Salaries – Employees	15,000
425	Salaries – Appointed	6,000
431	Salaries – Elected officials	15,000
453	Unemployment Taxes	500
461	Social Security (FICA)	4,000
511	Maintenance Service-Building	4,000
512	Maintenance Service-Equipment	10,000
513	Maintenance Service-Vehicles	8,000
514	Maintenance Service-Streets & Sidewalks	25,000
517	Maintenance Service-Grounds & Parks	3,000
518	Maintenance Service-Storm Drains	8,000
529	Maintenance Service-Other	5,000
531	Accounting Services (including audit)	19,000
532	Engineering Services	10,000
533	Legal Services	20,000
548	Bookkeeping Services	12,000
551	Postage	400
552	Telephone	2,400

<b>A Fund #</b>	<b>B Fund Name</b>	<b>C 24-25 Approp</b>
553	Publishing & Printing	1,000
558	Internet Service	2,400
561	Dues & Subscriptions	500
562	Travel & Training	1,000
576	Electric/Gas Utility Expense	26,000
591	Insurance	15,000
592	Miscellaneous Contractual Expense	5,000
595	Contractual Garbage Service	32,000
651	Office Supplies & Equipment	10,000
652	Operating Supplies	10,000
655	Fuel	3,000
684	Computers & Software Programs	1,500
820	Capital Subfund-Building	50,000
830	Capital Subfund-Equipment	100,000
840	Capital Subfund-Streets/Sidewalks	100,000
850	Capital Subfund-Utility System	110,000
910	Bank Service Charges	100
911	Community Relations (Donations)	1,000
929	Misc. & Contingent Expenses	25,000
999	Interfund Transfer	5,000
	<b>TOTAL EXPENSES:</b>	<b>665,800</b>
<b>SUMMARY-GENERAL FUND</b>		
	<b>TOTAL FUNDS AVAILABLE:</b>	<b>689,459</b>
	<b>LESS TOTAL EXPENDITURES:</b>	<b>-665,800</b>
	<b>= ESTIMATED ENDING BALANCE:</b>	<b>23,659</b>
17	<b>MOTOR FUEL TAX FUND</b>	
	<b>BEGINNING BALANCE MAY 1</b>	
113	Checking Account	0
114	Money Market Account	99,687
116	CD	0
	<b>TOTAL BEGINNING BALANCE:</b>	<b>99,687</b>
	<b>REVENUES</b>	
379	Motor Fuel Tax Allotment	14,500
381	Interest Income	187
389	Miscellaneous Income	0
	<b>TOTAL REVENUES:</b>	<b>14,687</b>

<b>A Fund #</b>	<b>B Fund Name</b>	<b>C 24-25 Approp</b>
	BEGINNING BALANCE:	99,687
	+ TOTAL REVENUES:	14,687
	= TOTAL FUNDS AVAILABLE:	114,374
	EXPENDITURES	
514	Road Improvements (incl. sidewalks)	85,000
532	Engineering	10,000
670	Commodities	10,000
929	Misc. & Contingent Expenses	5,000
	TOTAL EXPENDITURES:	110,000
	TOTAL FUNDS AVAILABLE:	114,374
	LESS TOTAL EXPENDITURES:	-110,000
	= ESTIMATED ENDING BALANCE:	4,374
<b>51</b>	<b>WATER FUND</b>	
	BEGINNING BALANCE MAY 1	
113	Checking Account	102,098
114	Money Market Account	4,697
116	CD	138,081
	TOTAL BEGINNING BALANCE:	244,876
	REVENUES	
347	Grant Proceeds	30,000
362	Meter Billings	138,600
363	Connection Fee Income	2,500
380	Late Fee Income	4,500
381	Interest Income	4,000
389	Miscellaneous Income	100
399	Interfund Transfer	0
	TOTAL REVENUES:	179,700
	BEGINNING BALANCE:	244,876
	+ TOTAL REVENUES:	179,700
	= TOTAL FUNDS AVAILABLE:	424,576
	EXPENDITURES	
541	Salaries	7,000
511	Maintenance Service-Building	5,000
512	Maintenance Service-Equipment	25,000
519	Water Maintenance Utility	15,000

<b>A Fund #</b>	<b>B Fund Name</b>	<b>C 24-25 Approp</b>
532	Engineering	5,000
551	Postage	1,200
561	Dues	400
576	Electric Utility	7,500
577	Propane Generators	4,000
581	Analysis & Testing	9,000
658	Chemicals & Other Supplies	6,000
830	Capital Subfund – Equipment	175,000
929	Misc. & Contingent Expenses	10,000
999	Interfund Transfer (garbage fees)	32,000
		302,100
	TOTAL FUNDS AVAILABLE:	424,576
	LESS TOTAL EXPENDITURES:	-302,100
	= ESTIMATED ENDING BALANCE:	122,476

<i>Summary</i>	
<i>Fund</i>	<i>24-25 Appropriation</i>
Corporate Fund	665,800
Motor Fuel Tax Fund	110,000
Water Fund	302,100
Total Appropriation	1,077,900

**SECTION 5:** If any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.


**SECTION 6:** A certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

**SECTION 7:** This ordinance shall be in full force and effect after its passage, approval, and publication, as provided by law. This ordinance may be published in pamphlet form.

**PASSED** at a regular meeting of the Board of Trustees of the Village of Varna on June 3, 2024.

TRUSTEE	AYE	NAY	ABSENT
Chambers	✓		
Koch	✓		
Marliere	✓		
Meierkord	✓		
Todd	✓		

**APPROVED** on June 3, 2024

  
 Louis Holocker, Village President

**PUBLISHED** in pamphlet form on June 4, 2024

**ATTEST:**

  
 Jane Egli, Village Clerk

  
 Jane Egli, Village Clerk

STATE OF ILLINOIS )  
 ) ss.  
 COUNTY OF MARSHALL )

**CERTIFICATE OF VILLAGE CLERK**

I, Jane Egli, do hereby certify that I am the duly selected and acting Clerk of the Village of Varna, Marshall County, Illinois, and, as such Clerk, I am the keeper of the records and files of the Village. I do further certify that the attached and foregoing is a true and correct copy of AN ORDINANCE APPROPRIATING FUNDS FOR THE VILLAGE OF VARNA, MARSHALL COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2024, AND ENDING APRIL 30, 2025, as passed by the Village Board of Trustees at its meeting held on June 3, 2024, and as approved by the Village President on 3, 2024.

**IN WITNESS WHEREOF**, I have hereunto fixed my official signature and the corporate seal of the Village of Varna, Illinois.

Dated June 3, 2024

  
 Jane Egli, Village Clerk

(SEAL)

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE**

The undersigned acting Treasurer of the Village of Varna, Marshall County, Illinois, does hereby certify that the estimate of revenues, by source anticipated to be received by said taxing district, is set forth in said ordinance as "Revenues" and is a true statement of said estimate. This certification is made and filed pursuant to the requirements of 35 ILCS 100/18-50 and on behalf of the Village of Varna, Marshall County, Illinois.

Dated June 3, 2024

  
 Acting Treasurer