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**THE VILLAGE OF SHERMAN**

SANGAMON COUNTY, ILLINOIS

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ORDINANCE NUMBER 2025-01

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**AN ORDINANCE AMENDING APPROPRIATIONS AND BUDGET  
FOR FISCAL YEAR COMMENCING MAY 1, 2024 THROUGH  
APRIL 30, 2025**

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TREVOR J. CLATFELTER

President

MICHAEL STRATTON

Deputy Clerk

SEAN BULL

PAM GRAY

BRET HAHN

BRIAN LONG

KEVIN SCHULTZ

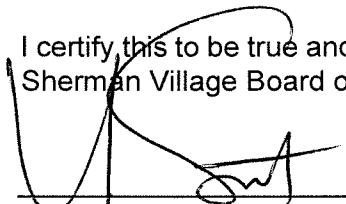
KRISTA SHERROCK

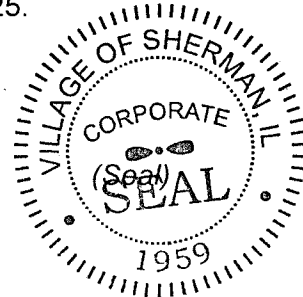
Village Trustees

**Ordinance No. 2025-01**

**AN ORDINANCE AMENDING APPROPRIATIONS AND BUDGET  
FOR FISCAL YEAR COMMENCING MAY 1, 2024 THROUGH  
APRIL 30, 2025**

I certify this to be true and correct copy of Ordinance No. 2025-01 as passed by the Sherman Village Board of Trustees on February 18, 2025.

  
\_\_\_\_\_  
Michael Stratton, Acting Village Clerk  
Village of Sherman  
Sangamon County, IL



**ORDINANCE NO. 2025-01**

**AN ORDINANCE AMENDING APPROPRIATIONS AND BUDGET  
FOR FISCAL YEAR COMMENCING MAY 1, 2024 THROUGH  
APRIL 30, 2025**

BE IT ORDAINED by the President and Board of Trustees of the Village of Sherman,  
Illinois as follows:

Section 1. That the following sums, or so much thereof as may be authorized  
by law, are hereby amended & appropriated to pay all necessary expenses and  
liabilities of the Village of Sherman, Sangamon County, Illinois for the fiscal year  
beginning May 1, 2024 and ending April 30, 2025.

**VILLAGE OF SHERMAN  
TOTAL EXPENDITURES**

		<u>FY25 Budget</u>		<u>FY25 Appropriation</u>
		AMENDED TENT		AMENDED TENT
EMERGENCY MANAGEMENT	\$	13,247.51	\$	15,897.01
FINANCE	\$	121,672.00	\$	146,006.40
POLICE	\$	1,085,239.54	\$	1,302,287.45
PUBLIC WORKS	\$	463,770.61	\$	556,524.73
PARKS AND RECREATION	\$	364,800.00	\$	437,760.00
VILLAGE ADMINISTRATION	\$	211,352.67	\$	253,623.20
CONTINGENCY	\$	282,449.33	\$	338,939.19
ENGINEERING	\$	65,000.00	\$	78,000.00
LEGAL	\$	20,000.00	\$	24,000.00
G.O. BOND	\$	584,050.40	\$	584,050.40
SEWER OPERATIONS	\$	901,275.22	\$	1,081,530.26
MOTOR FUEL TAX FUND	\$	164,742.00	\$	197,690.40
TIF FUNDS	\$	<u>1,225,605.00</u>	\$	<u>1,225,605.00</u>
<b>TOTAL EXPENDITURES</b>	\$	5,503,204.28	\$	6,241,914.05

*Notes: The budget for FY2025 is prepared on the Modified Accrual Basis with some adjustments for budgetary accounting. For the Enterprise Fund, the anticipated beginning and ending fund balances do not include capital assets. Additionally, depreciation expense is normally included for GAAP purposes for the Enterprise fund but is not included in the budget as no cash is or will be used; however, the budget reflects expenditures for purchases of capital assets which may be required to be capitalized for GAAP purposes.*

Section 2. That the proposed budget and itemized appropriations of the Village of Sherman, Illinois for the fiscal year commencing May 1, 2024 and ending April 30, 2025 is hereby attached as Exhibit A, and the appropriations listed in the preceding Section 1 are hereby further allocated in accord with the categories contained in the column labeled "Appropriations" of said budget and itemized appropriations.

Section 3. That the sums of money appropriated in Section 1 hereof are hereby appropriated from monies received and to be received by the Village of Sherman as set forth in the attached proposed budget and itemized appropriations from fund balances on hand and estimated revenues as set forth in said budget and itemized in the column labeled "Appropriations" for the fiscal year commencing May 1, 2024 and ending April 30, 2025 attached hereto as Exhibit A.

Section 4. That this Appropriation Ordinance is adopted pursuant to procedures set forth in the Illinois Municipal Code.

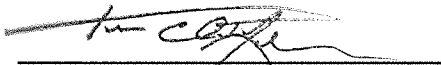
Section 5. That the Village Clerk, or Deputy Village Clerk, be and hereby is authorized and directed to publish this Ordinance in pamphlet form, and this Ordinance shall be in full force and effect upon its adoption, approval, and publication as provided bylaw.

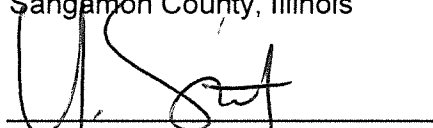
Section 6. That if any section, subdivision, or sentence of this Ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion and provisions of this Ordinance.

Section 7. That a certified copy of this Ordinance shall be filed with the County Clerk within 30 days after adoption.

Approved this 18th day of February 2025.



  
 Trevor J. Clatfelter, President  
 Village of Sherman  
 Sangamon County, Illinois

  
 Michael Stratton, Acting Village Clerk  
 Village of Sherman  
 Sangamon County, IL

	YES	NO	ABSENT	PRESENT
BULL	✓			
GRAY	✓			
HAHN			✓	
LONG	✓			
SCHULTZ	✓			
SHERROCK	✓			
CLATFELTER				
TOTAL	5	0	1	0

**VILLAGE OF SHERMAN  
GENERAL FUND BUDGET (01)  
FY25 - AMENDED 2/18/25**

		<b>FY25 - AMENDED</b>	
		<u>Budget</u>	<u>Appropriation</u>
		2/18/25	2/18/25
<b>ESTIMATED FUND BALANCE BEGINNING OF BUDGET YEAR</b>		\$ 1,539,761.98	
<b>REVENUES</b>			
01-00-3010	BUILDING PERMITS	\$ 9,000.00	
01-00-3020	FINES - STATE/COUNTY	\$ 6,000.00	
01-00-3030	FINES - LOCAL	\$ 1,000.00	
01-00-3100	SALES TAX	\$ 1,000,000.00	
01-00-3150	INCOME TAX	\$ 750,000.00	
01-00-3152	CANIBUS TAX	\$ 7,289.88	
01-00-3160	RENT INCOME - SRF	\$ 22,400.00	
01-00-3200	PROPERTY TAX	\$ 365,347.00	
01-00-3300	INTEREST INCOME	\$ 15,000.00	
01-00-3400	LIQUOR LICENSES	\$ 3,600.00	
01-00-3450	GAMING LICENSES	\$ 27,500.00	
01-00-3475	GAMING TAX	\$ 65,000.00	
01-00-3500	FRANCHISE TAX	\$ 45,000.00	
01-00-3600	REPLACEMENT TAX	\$ 750.00	
01-00-3700	ROAD & BRIDGE TAX	\$ 45,000.00	
01-00-3800	MISCELLANEOUS	\$ 20,000.00	
01-00-3805	CONTRIBUTIONS/DONATIONS	\$ 15,000.00	
01-00-3810	GRANT INCOME	\$ 523,000.00	
01-00-3890	LOAN/LEASE PROCEEDS	\$ 65,272.00	
01-00-3915	PARK EVENT REVENUES	\$ 250,000.00	
<b>TOTAL REVENUES</b>		\$ 3,236,158.88	
<b>TOTAL FUNDS AVAILABLE</b>		\$ 4,775,920.86	
<b>EMERGENCY MANAGEMENT</b>			
01-10-4050	EQUIPMENT REPAIRS	\$ 3,000.00	\$ 3,600.00
01-10-4110	SALARIES	\$ 7,568.52	\$ 9,082.22
01-10-4130	PAYROLL TAXES	\$ 578.99	\$ 694.79
01-10-4140	COMPUTER/SOFTWARE	\$ 500.00	\$ 600.00
01-10-4250	TRAINING & TRAVEL	\$ 500.00	\$ 600.00
01-10-4420	DUES & MEMBERSHIP	\$ 100.00	\$ 120.00
01-10-4260	UNIFORMS & EQUIPMENT	\$ 500.00	\$ 600.00
01-10-4870	COMMUNITY EVENTS	\$ 500.00	\$ 600.00
	Subtotal	\$ 13,247.51	\$ 15,897.01
<b>FINANCE</b>			
01-20-4100	INSURANCE	\$ 66,000.00	\$ 79,200.00
01-20-4150	AUDITING	\$ 39,000.00	\$ 46,800.00
01-20-4135	PENSION	\$ 16,672.00	\$ 20,006.40
	Subtotal	\$ 121,672.00	\$ 146,006.40
<b>POLICE</b>			
01-30-4045	ANIMAL CONTROL	\$ 3,100.00	\$ 3,720.00
01-30-4110	SALARIES	\$ 591,541.17	\$ 709,849.40
01-30-4120	HEALTH & LIFE INSURANCE	\$ 98,145.24	\$ 117,774.29
01-30-4130	PAYROLL TAXES	\$ 45,252.90	\$ 54,303.48
01-30-4135	SALARY DEFERRAL MATCH	\$ 21,444.15	\$ 25,732.98
01-30-4220	TELECOMMUNICATIONS	\$ 20,000.00	\$ 24,000.00
01-30-4225	IT SUPPORT	\$ 2,500.00	\$ 3,000.00
01-30-4230	GASOLINE	\$ 45,000.00	\$ 54,000.00
01-30-4240	VEHICLE REPAIRS & MAINTENANCE	\$ 20,000.00	\$ 24,000.00
01-30-4245	EQUIPMENT REPAIRS & MAINTENANCE	\$ 15,000.00	\$ 18,000.00
01-30-4250	TRAINING	\$ 7,000.00	\$ 8,400.00
01-30-4255	AMMUNITION & FIREARMS	\$ 5,500.00	\$ 6,600.00
01-30-4260	UNIFORMS & EQUIPMENT	\$ 40,000.00	\$ 48,000.00
01-30-4280	CALENDAR FUND	\$ 5,000.00	\$ 6,000.00
01-30-4810	OFFICE SUPPLIES	\$ 4,500.00	\$ 5,400.00
01-30-4820	UTILITIES	\$ 9,000.00	\$ 10,800.00
01-30-4840	CAPITAL OUTLAY	\$ 74,272.00	\$ 89,126.40
01-30-4850	BUILDING MAINTENANCE	\$ 5,000.00	\$ 6,000.00
01-30-4900	DEBT SERVICE	\$ 72,984.08	\$ 87,580.90
	Subtotal	\$ 1,085,239.54	\$ 1,302,287.45

**PUBLIC WORKS**

01-40-4110	SALARIES	\$ 230,512.02	\$ 276,614.42
01-40-4120	EMPLOYEE INSURANCE HEALTH & LIFE	\$ 8,657.17	\$ 10,388.60
01-40-4130	PAYROLL TAXES	\$ 17,251.67	\$ 20,702.00
01-40-4135	SALARY DEFERRAL MATCH	\$ 3,431.32	\$ 4,117.58
01-40-4230	GAS AND OIL	\$ 6,500.00	\$ 7,800.00
01-40-4235	DIESEL FUEL	\$ 4,000.00	\$ 4,800.00
01-40-4330	EQUIPMENT MAINTENANCE & REPAIR	\$ 7,500.00	\$ 9,000.00
01-40-4430	TELEPHONE	\$ 3,000.00	\$ 3,600.00
01-40-4830	MISCELLANEOUS/SUPPLIES	\$ 23,000.00	\$ 27,600.00
01-40-4840	CAPITAL OUTLAY	\$ 64,451.00	\$ 77,341.20
01-40-4850	BUILDING MAINT./CLEAN UP DAY	\$ 6,500.00	\$ 7,800.00
01-40-4900	DEBT SERVICE	\$ 88,967.43	\$ 106,760.92
	<b>Subtotal</b>	\$ 463,770.61	\$ 556,524.73

**PARKS AND RECREATION**

01-60-4235	DIESEL	\$ 5,000.00	\$ 6,000.00
01-60-4250	PARK MAINTENANCE	\$ 25,000.00	\$ 30,000.00
01-60-4810	SUPPLIES	\$ 60,000.00	\$ 72,000.00
01-60-4840	CAPITAL OUTLAY	\$ 24,800.00	\$ 29,760.00
01-60-4915	PARK EVENTS EXPENSE	\$ 250,000.00	\$ 300,000.00
	<b>Subtotal</b>	\$ 364,800.00	\$ 437,760.00

**VILLAGE HALL/ADMINISTRATION**

01-70-4110	SALARIES	\$ 211,352.67	\$ 253,623.20
01-70-4120	EMPLOYEE INSURANCE HEALTH & LIFE	\$ 22,822.29	\$ 27,386.75
01-70-4130	PAYROLL TAXES	\$ 14,963.60	\$ 17,956.32
01-70-4135	SALARY DEFERRAL MATCH	\$ 2,880.64	\$ 3,456.77
01-70-4220	TELECOMMUNICATIONS	\$ 4,500.00	\$ 5,400.00
01-70-4225	IT SUPPORT	\$ 6,500.00	\$ 7,800.00
01-70-4250	TRAINING & TRAVEL	\$ 7,000.00	\$ 8,400.00
01-70-4400	PRINTING/COPIER	\$ 4,500.00	\$ 5,400.00
01-70-4420	DUES, FEES & PUBLICATIONS	\$ 30,000.00	\$ 36,000.00
01-70-4440	POSTAGE	\$ 1,000.00	\$ 1,200.00
01-70-4460	PUBLIC RELATIONS & MARKETING	\$ 15,000.00	\$ 18,000.00
01-70-4810	OFFICE SUPPLIES	\$ 3,000.00	\$ 3,600.00
01-70-4820	UTILITIES/WASTE	\$ 30,000.00	\$ 36,000.00
01-70-4830	MISCELLANEOUS/SUPPLIES	\$ 5,000.00	\$ 6,000.00
01-70-4840	CAPITAL OUTLAY	\$ 23,500.00	\$ 28,200.00
01-70-4850	BUILDING MAINTENANCE	\$ 10,000.00	\$ 12,000.00
01-70-4870	COMMUNITY EVENTS	\$ 20,000.00	\$ 24,000.00
01-70-4880	WEBPAGE	\$ 3,500.00	\$ 4,200.00
	<b>Subtotal</b>	\$ 415,519.20	\$ 498,623.04

**MISCELLANEOUS**

15-85-1900	GO BOND SERIES 2021	\$ 275,244.40	\$ -
01-90-4310	ENGINEERING	\$ 65,000.00	\$ 78,000.00
01-90-4500	LEGAL SERVICES	\$ 20,000.00	\$ 24,000.00
	<b>Subtotal</b>	\$ 360,244.40	\$ 432,293.28

**TOTAL EXPENDITURES before Contingency Fund**

\$ 2,824,493.26	\$ 3,389,391.91
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**ESTIMATED ENDING FUND BALANCE before Contingency Expenses**

\$ 1,951,427.60	\$ 1,386,528.95
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## 01-80-4700 CONTINGENCY

\$ 282,449.33	\$ 338,939.19
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**ESTIMATED ENDING FUND BALANCE after Contingency Expense**

\$ 1,668,978.27	\$ 1,047,589.76
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**VILLAGE OF SHERMAN  
GO BOND FUND (15)  
FY25 - AMENDED 2/18/25**

		<b><u>FY25 - AMENDED</u></b>	
		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
		<b>2/18/25</b>	<b>2/18/25</b>
<b>ESTIMATED FUND BALANCE BEGINNING OF BUDGET YEAR:</b>		\$ 308,252.29	
<b>REVENUES</b>			
15-00-3200	PROPERTY TAXES	\$ 275,244.15	
15-00-3300	INTEREST EARNED	\$ 1,500.00	
<b>TOTAL REVENUES</b>		\$ 276,744.15	
<b>TOTAL FUNDS AVAILABLE</b>		\$ 584,996.44	
<b>EXPENDITURES</b>			
15-00-5700	BOND PAYMENT PRINCIPAL	\$ 243,890.00	\$ 243,890.00
15-00-5750	BOND INTEREST EXPENSE	\$ 31,354.40	\$ 31,354.40
15-00-5600	PROJECTS	\$ 308,806.00	\$ 308,806.00
<b>TOTAL EXPENDITURES</b>		\$ 584,050.40	\$ 584,050.40
<b>ESTIMATED FUND BALANCE END OF BUDGET YEAR:</b>		\$ 946.04	\$ 946.04



**VILLAGE OF SHERMAN**  
**SEWER FUND (02)**  
**FY25 - AMENDED 2/18/25**

**ESTIMATED FUND BALANCE BEGINNING OF BUDGET YEAR**

**REVENUES**

02-00-3300 INTEREST INCOME  
 02-00-3310 INTEREST INCOME - CAP RESERVE FUND  
 02-00-3350 SEWER REVENUE

**TOTAL REVENUES**

**TOTAL FUNDS AVAILABLE**

**EXPENDITURES**

02-00-4110 SALARIES  
 02-00-4120 HEALTH INSURANCE  
 02-00-4130 PAYROLL TAXES  
 02-00-4135 SALARY DEFERRAL MATCH  
 02-00-4150 AUDITING  
 02-00-4230 GAS AND OIL  
 02-00-4245 EQUIP MAINT & REPAIR  
 02-00-4430 TELEPHONE  
 02-00-4800 RENT EXPENSE - VILLAGE HALL  
 02-00-4810 OPERATING SUPPLIES  
 02-00-4830 MISCELLANEOUS  
 02-00-4840 CAPITAL OUTLAY  
 02-00-5000 SANITARY DISTRICT  
 02-00-5010 VILLAGE OF WILLIAMSVILLE  
 02-00-5020 OUTSIDE SERVICES  
 02-00-5030 UTILITY REBATES  
 02-00-5040 SYSTEM IMPROVEMENTS

**TOTAL EXPENDITURES**

**ESTIMATED ENDING FUND BALANCE *before Contingency Expenses***

		<b>FY25 - AMENDED</b>	
		<b>Budget</b>	<b>Appropriation</b>
		<b>2/18/25</b>	<b>2/18/25</b>
<b>ESTIMATED FUND BALANCE BEGINNING OF BUDGET YEAR</b>		\$ 1,078,951.74	
<b>REVENUES</b>			
02-00-3300	INTEREST INCOME	\$ 2,000.00	
02-00-3310	INTEREST INCOME - CAP RESERVE FUND	\$ 4,000.00	
02-00-3350	SEWER REVENUE	\$ 750,000.00	
<b>TOTAL REVENUES</b>		\$ 756,000.00	
<b>TOTAL FUNDS AVAILABLE</b>		\$ 1,834,951.74	
<b>EXPENDITURES</b>			
02-00-4110	SALARIES	\$ 156,695.48	\$ 188,034.58
02-00-4120	HEALTH INSURANCE	\$ 20,946.10	\$ 25,135.32
02-00-4130	PAYROLL TAXES	\$ 12,809.58	\$ 15,371.50
02-00-4135	SALARY DEFERRAL MATCH	\$ 4,982.44	\$ 5,978.93
02-00-4150	AUDITING	\$ 21,000.00	\$ 25,200.00
02-00-4230	GAS AND OIL	\$ 5,000.00	\$ 6,000.00
02-00-4245	EQUIP MAINT & REPAIR	\$ 7,500.00	\$ 9,000.00
02-00-4430	TELEPHONE	\$ 2,000.00	\$ 2,400.00
02-00-4800	RENT EXPENSE - VILLAGE HALL	\$ 22,000.00	\$ 26,400.00
02-00-4810	OPERATING SUPPLIES	\$ 5,000.00	\$ 6,000.00
02-00-4830	MISCELLANEOUS	\$ 5,000.00	\$ 6,000.00
02-00-4840	CAPITAL OUTLAY	\$ 68,000.00	\$ 81,600.00
02-00-5000	SANITARY DISTRICT	\$ 504,341.62	\$ 605,209.94
02-00-5010	VILLAGE OF WILLIAMSVILLE	\$ 20,000.00	\$ 24,000.00
02-00-5020	OUTSIDE SERVICES	\$ 20,000.00	\$ 24,000.00
02-00-5030	UTILITY REBATES	\$ 1,000.00	\$ 1,200.00
02-00-5040	SYSTEM IMPROVEMENTS	\$ 25,000.00	\$ 30,000.00
<b>TOTAL EXPENDITURES</b>		\$ 901,275.22	\$ 1,081,530.26
<b>ESTIMATED ENDING FUND BALANCE <i>before Contingency Expenses</i></b>		\$ 933,676.52	\$ 753,421.48

**VILLAGE OF SHERMAN  
MOTOR FUEL TAX FUND (03)  
FY25 - AMENDED 2/18/25**

		<u>FY25 - AMENDED</u>	
		<u>Budget</u>	<u>Appropriation</u>
		2/18/25	2/18/25
<b>ESTIMATED FUND BALANCE BEGINNING OF BUDGET YEAR</b>		\$ 614,594.14	
<b>REVENUES</b>			
03-00-3250	MFT ALLOTMENT	\$ 180,000.00	
03-00-3300	INTEREST INCOME	\$ 5,000.00	
	GRANT INCOME	\$ -	
03-00-3800	MISCELLANEOUS INCOME	<u>\$ 6,000.00</u>	
<b>TOTAL REVENUES</b>		\$ 191,000.00	
<b>TOTAL FUNDS AVAILABLE</b>		\$ 805,594.14	
<b>EXPENDITURES</b>			
03-00-4110	SNOW REMOVAL, PATCHING, MOWING, TREE, STORM	\$ 22,500.00	\$ 27,000.00
03-00-4310	ENGINEERING	\$ 2,542.00	\$ 3,050.40
03-00-4340	COMMODITIES	\$ 19,200.00	\$ 23,040.00
03-00-4810	OPERATING SUPPLIES	\$ 23,000.00	\$ 27,600.00
03-00-4820	STREET LIGHTING & Repairs	\$ 60,000.00	\$ 72,000.00
03-00-4830	MISCELLANEOUS	\$ -	\$ -
03-00-4840	SIGNAL/SIGN MAINTENANCE	\$ 3,000.00	\$ 3,600.00
03-00-5100	STREET PROJECTS	<u>\$ 34,500.00</u>	<u>\$ 41,400.00</u>
<b>TOTAL EXPENDITURES</b>		\$ 164,742.00	\$ 197,690.40
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 640,852.14	\$ 607,903.74

**VILLAGE OF SHERMAN  
TIF FUND (04)  
FY25 - AMENDED 2/18/25**

**ESTIMATED FUND BALANCE BEGINNING OF BUDGET YEAR**

**REVENUES**

04-00-3300 INTEREST INCOME

**TOTAL REVENUES**

**TOTAL FUNDS AVAILABLE**

**EXPENDITURES**

04-00-4310 ENGINEERING/ARCHITECT/PROJECT MANAGEMENT  
 04-00-4500 LEGAL  
 04-00-5500 TAX REBATES  
 04-00-5600 TIF PROJECTS

**TOTAL EXPENDITURES**

**ESTIMATED FUND BALANCE END OF BUDGET YEAR**

		<b>FY25 - AMENDED</b>	
		<u>Budget</u>	<u>Appropriation</u>
		2/18/25	2/18/25
<b>ESTIMATED FUND BALANCE BEGINNING OF BUDGET YEAR</b>	\$	1,215,605.00	
<b>REVENUES</b>			
04-00-3300 INTEREST INCOME	\$	<u>10,000.00</u>	
<b>TOTAL REVENUES</b>	\$	10,000.00	
<b>TOTAL FUNDS AVAILABLE</b>	\$	1,225,605.00	
<b>EXPENDITURES</b>			
04-00-4310 ENGINEERING/ARCHITECT/PROJECT MANAGEMENT	\$	32,000.00	\$ 32,000.00
04-00-4500 LEGAL	\$	25,000.00	\$ 25,000.00
04-00-5500 TAX REBATES	\$	42,445.00	\$ 42,445.00
04-00-5600 TIF PROJECTS	\$	<u>1,126,160.00</u>	<u>\$ 1,319,977.00</u>
<b>TOTAL EXPENDITURES</b>	\$	1,225,605.00	\$ 1,225,605.00
<b>ESTIMATED FUND BALANCE END OF BUDGET YEAR</b>	\$	-	\$ -

