

Budget Review – Group 3

(Streets and Street Related Funds; Capital Project Funds; and Remainder of General Fund, including Unrestricted and General Fund Summary)

Please note the most efficient way to approach the budget review is to look at the attached budget sheets for each fund and then go through the detail and notes that are included in the Incode Web Budget Management portal. Call Joanie if you need any help navigating the portal (444-1124).

General Fund

- **Summary** – summarizes all the revenue and expenses for the General Fund
- **Unrestricted** – Fund 100, Department 010 – this shows all unrestricted revenue going in to the General Fund as well as transfers to other funds and the net expenditures from the General Fund departments
- **Legislative/Administrative** – Fund 100, Department 001
- **City Hall** – Fund 100, Department 002
- **Streets** – Fund 100, Department 003
- **Telecommunications Tax** – Fund 100, Department 009
- I am including the other General Fund departments that were reviewed with Group 2 since some changes have been made in regard to Personnel once those numbers were finalized, Grant Proceeds have now been reflected, and some other Revenue/Operation/Capital changes may have been made

Special Funds

- **Cemetery** – Fund 200
- **Motor Fuel Tax** – Fund 206
- **Storm Water Management** – Fund 218

Capital Project Funds

- **Mallard Crossing Spec. Serv. Area** – Fund 406
- **Washington 223 Capital Project Fund** – Fund 409
- **Freedom Parkway/Lakeshore Dr. Capital Project Fund** – Fund 411
- **Hilldale Ave. Capital Project Fund** – Fund 413
- **Safe Routes to Schools Fund** – Fund 420
- **Recreation Trail Extension Fund** – Fund 421
- **N. Lawndale Spec. Serv. Area** – Fund 430
- **W. Holland Spec. Serv. Area** – Fund 431

Debt Service Funds

- **Washington 223 Debt Service Fund** – Fund 305

General Fund Summary (Restricted, Designated and Unrestricted) - Fund 100								
Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance						11,414,946	11,791,907	10,822,864
Revenues and Transfers In								
	Unrestricted	10,430,183	9,454,411	9,449,000	10,350,098	9,799,000	350,000	3.70%
	Legislative/Administrative	2,132	1,238	1,400	940	2,200	800	57.14%
	City Hall	19,904	13,064	12,400	14,200	27,946	15,546	125.37%
	Streets	278,747	266,003	274,000	274,933	298,120	24,120	8.80%
	Police	727,982	663,607	742,000	742,854	807,400	65,400	8.81%
	Tourism/Economic Development	64,564	61,014	75,000	205,000	50,000	(25,000)	-33.33%
	Planning, Zoning & Code Enforcement	0	172	0	37,050	136,000	136,000	#DIV/0!
	Fire & Rescue	24,743	26,864	285,599	289,810	290,648	5,049	1.77%
	Telecommunications Tax	242,811	209,890	210,000	182,000	165,000	(45,000)	-21.43%
	TOTAL REVENUES	11,791,066	10,696,263	11,049,399	12,096,885	11,576,314	526,915	4.77%
Expenditures and Transfers Out								
	Personnel	4,978,117	5,015,901	5,656,650	5,427,495	5,890,850	234,200	4.14%
	Operations	1,972,237	2,272,635	3,020,222	2,641,581	3,648,782	628,560	20.81%
	Capital	812,991	240,998	1,056,700	965,256	966,875	(89,825)	-8.50%
	Debt Service	0	0	0	0	0	0	#DIV/0!
	Interfund Transfers	5,229,661	2,079,876	4,153,899	4,031,596	6,266,445	2,112,546	50.86%
	TOTAL EXPENDITURES	12,993,006	9,609,410	13,887,471	13,065,928	16,772,952	2,885,481	20.78%
	REVENUE OVER (UNDER) EXPENDITURES	(1,201,940)	1,086,853	(2,838,072)	(969,043)	(5,196,638)		
Ending Fund Balance						5,626,226		
					Unrestricted	4,493,253		
					Recycling Grant	(45,120)		
					Tele. Tax	1,178,093		
						5,626,226		
						All Gen. Funds		
				End. Bal. as % of Total Revenue		49%		

Unrestricted Account (Fund 100, Department 010)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				9,903,720	10,252,324	9,378,533			
Revenues and Transfers In									
310-1000	Property Tax	194,566	333,791	0	0	0	0	#DIV/0!	
310-2500	Sales Tax	3,100,887	2,939,388	3,295,000	3,165,000	3,200,000	(95,000)	-2.88%	
310-3000	Local Use Tax	512,504	536,643	557,500	704,000	740,000	182,500	32.74%	
310-3600	Home Rule Sales Tax	2,152,494	2,002,884	2,192,000	2,311,000	2,350,000	158,000	7.21%	
310-3700	Home Rule Sales Tax - Infrastructure	697,997	801,154	900,000	924,000	935,000	35,000	3.89%	
320-1000	Licenses - Liquor	29,075	35,564	35,000	35,000	35,000	0	0.00%	
320-1500	Licenses - Video Gaming	4,675	28,950	30,000	32,500	33,000	3,000	10.00%	
320-2500	Franchise Fees - Ameren	141,629	176,040	164,000	164,000	164,000	0	0.00%	
320-3500	Franchise Fees - Comcast/MTCO	223,947	209,255	225,000	195,000	200,000	(25,000)	-11.11%	
320-4500	Francise Fees - Solid Waste	2,000	2,000	2,000	2,000	2,000	0	0.00%	
320-5000	Licenses - Misc.	0	0	0	200	0	0	#DIV/0!	
330-1000	Building & Sign Permits	34,791	33,265	30,000	30,000	30,000	0	0.00%	
330-1200	Enterprise Zone Application Fee	17,978	3,155	10,000	18,000	10,000	0	0.00%	
340-1000	State Income Tax	1,713,840	1,629,846	1,739,000	1,834,000	1,840,000	101,000	5.81%	
340-1500	Personal Property Repl. Tax	0	3,852	0	0		0	#DIV/0!	
340-3000	Video Gaming Tax	66,188	67,205	65,000	50,000	60,000	(5,000)	-7.69%	
340-4500	Grant Proceeds - CURE Grant	0	0	0	683,398	0	0	#DIV/0!	
350-1000	Fines - Court	75,385	79,151	70,000	75,000	70,000	0	0.00%	
350-1500	Fines - Parking	3,580	2,160	3,000	500	3,000	0	0.00%	
350-2000	Fines - Liquor Code Violations	0	0	0	0	0	0	#DIV/0!	
350-2500	Fines - Ordinance Violations	35,790	23,065	25,000	8,000	20,000	(5,000)	-20.00%	
350-3000	Forfeited Inspection Fees	400	300	0	0	0	0	#DIV/0!	
370-1000	Electric Aggregation Fees	53,017	49,394	50,000	50,000	50,000	0	0.00%	
370-5000	Zoning Variance & Plat Fees	1,600	2,275	1,500	2,000	2,000	500	33.33%	
370-5300	Yard Waste Stickers	11,762	10,569	0	0	0	0	#DIV/0!	
380-1000	Interest Income	121,546	153,768	50,000	65,000	50,000	0	0.00%	
380-9000	Misc. Revenue	8,660	9,256	5,000	1,500	5,000	0	0.00%	
380-9800	Sale of Land	0	91,247	0	0	0	0	#DIV/0!	
390-2800	Transfer from Storm Water Management	1,225,872	230,234	0	0	0	0	#DIV/0!	
	TOTAL REVENUES	10,430,183	9,454,411	9,449,000	10,350,098	9,799,000	350,000	3.70%	

Unrestricted Account (Fund 100, Department 010)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Expenditures and Transfers Out								
<i>Interfund Transfers</i>								
950-1300	Transfer to Washington 223 Impr.	8,790	14,729	0	0	0	0	#DIV/0!
950-1400	Transfer to Freedom Parkway/Lakeshore Dr. Impr.	0	4,500	310,000	324,945	2,200,000	1,890,000	609.68%
950-2600	Transfer to Motor Fuel Tax Fund	0	46	0	0	0	0	#DIV/0!
950-4300	Transfer to N. Lawndale Spec. Serv. Area	0	30,957	1,644,580	1,510,944	205,300	(1,439,280)	-87.52%
950-4400	Transfer to W. Holland Spec. Serv. Area	0	8,368	573,660	614,840	75,500	(498,160)	-86.84%
950-4500	Transfer to Hilldale Special Project Fund	0	0	0	0	1,275,000	1,275,000	#DIV/0!
950-4600	Transfer to Mallard Crossing Spec. Serv. Area	0	11,694	0	0	0	0	#DIV/0!
950-5500	Transfer to Emergency Mgmt. Agency Fund	33,000	22,000	42,000	30,000	50,000	8,000	19.05%
950-8000	Transfer to Washington 223 Debt Service Fund	4,079,349	924,057	0	0	0	0	#DIV/0!
950-8500	Transfer to Storm Water Management Fund	0	100,000	150,000	150,000	1,025,000	875,000	583.33%
950-9500	Transfer to WACC Debt Service Fund	309,269	357,438	280,500	230,500	283,375	2,875	1.02%
	TOTAL INTERFUND TRANSFERS	4,430,408	1,473,789	3,000,740	2,861,229	5,114,175	2,113,435	70.43%
<i>Net Expenditures from Departments</i>								
Dept. 001	Legislative/Administrative	619,984	760,110	992,050	900,280	1,023,850	31,800	3.21%
Dept. 002	City Hall	79,947	50,679	49,528	56,428	111,782	62,254	125.69%
Dept. 003	Streets	2,235,784	1,611,340	3,101,469	2,861,289	2,936,048	(165,421)	-5.33%
Dept. 004	Police	3,305,647	3,321,859	3,900,549	3,619,247	4,106,139	205,590	5.27%
Dept. 005	Tourism/Economic Development	45,432	47,811	63,605	53,630	114,875	51,270	80.61%
Dept. 006	Planning, Zoning & Code Enforcement	250,587	261,994	517,360	318,738	449,760	(67,600)	-13.07%
Dept. 007	Fire & Rescue	628,191	802,226	577,971	553,048	827,651	249,680	43.20%
	TOTAL NET DEPARTMENT EXPENDITURES	7,165,572	6,856,019	9,202,532	8,362,660	9,570,105	367,573	3.99%
	TOTAL EXPENDITURES	11,595,980	8,329,808	12,203,272	11,223,889	14,684,280	2,481,008	20.33%
	REVENUE OVER (UNDER) EXPENDITURES	(1,165,797)	1,124,603	(2,754,272)	(873,791)	(4,885,280)		
Ending Fund Balance						4,493,253		
Minimum Standard Balance (25% of Revenues)						2,449,750		
Surplus Funds						2,043,503		

Legislative/Administrative Account (Fund 100, Department 001)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
390-1500	Transfer from Water Fund	1,066	619	700	470	1,100	400	57.14%
390-2000	Transfer from Sewer Fund	1,066	619	700	470	1,100	400	57.14%
	TOTAL REVENUES	2,132	1,238	1,400	940	2,200	800	57.14%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	211,670	311,903	335,000	307,000	290,000	(45,000)	-13.43%
410-2000	Salaries - Overtime	11,966	12,257	11,000	17,000	11,000	0	0.00%
410-3000	Unused Sick Time/GHIP	2,141	3,461	5,200	3,400	4,500	(700)	-13.46%
420-1000	Salaries - Part-Time	36,605	46,825	79,000	114,000	141,000	62,000	78.48%
430-1000	Salaries - Elected Officials	86,461	83,900	91,000	91,000	93,500	2,500	2.75%
450-1000	Group Insurance	85,433	82,391	108,000	65,000	93,000	(15,000)	-13.89%
450-1100	Health Savings Plan Contribution	2,436	2,733	3,300	3,000	4,800	1,500	45.45%
450-1200	Retiree Health Insurance	18,000	26,500	28,000	30,300	34,500	6,500	23.21%
450-2000	Unemployment Taxes	242	911	420	600	700	280	66.67%
450-2500	Workers Compensation Insurance	339	280	400	1,000	500	100	25.00%
	TOTAL PERSONNEL	455,293	571,161	661,320	632,300	673,500	12,180	1.84%
Operations								
510-1500	R & M Equipment - Contractual	3,313	2,243	2,600	3,720	3,900	1,300	50.00%
530-2000	Legal Fees	15,704	16,251	20,000	30,000	32,000	12,000	60.00%
530-2100	Liquor Code Enforcement - Legal Fees	0	0	2,000	0	1,000	(1,000)	-50.00%
530-3000	IT Support	23,014	28,329	55,830	51,250	60,100	4,270	7.65%
530-4000	Professional Fees	8,700	37,393	10,400	24,400	54,000	43,600	419.23%
530-4500	Animal Control Expenses	13,360	13,360	14,000	13,500	13,700	(300)	-2.14%
550-1000	Postage Expenses	2,516	2,238	3,600	3,000	3,000	(600)	-16.67%
550-1500	Communications	2,626	1,381	1,500	1,600	1,600	100	6.67%
550-2000	Publishing Fees	967	585	1,000	1,000	1,100	100	10.00%
550-2500	Printing Fees	4,416	3,623	5,500	5,900	4,800	(700)	-12.73%
550-3000	Recruitment	25,299	0	1,000	0	1,000	0	0.00%
560-1000	Membership Dues	4,360	5,191	6,450	6,900	7,900	1,450	22.48%

Legislative/Administrative Account (Fund 100, Department 001)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Operations								
560-1500	Training - Elected Officials	2,706	6,533	13,200	1,000	13,200	0	0.00%
560-1600	Training - Staff	1,752	1,183	6,500	500	9,000	2,500	38.46%
560-2000	Subscriptions	306	1,094	1,500	1,200	1,400	(100)	-6.67%
560-2500	Reference Materials/Manuals	338	0	600	200	400	(200)	-33.33%
560-3000	Software	3,658	27,274	140,000	75,000	85,000	(55,000)	-39.29%
590-1100	Surety Bond Expense	1,490	1,341	1,500	1,400	1,500	0	0.00%
590-2000	Lease/Rent Expense	3,919	3,422	3,700	2,700	2,100	(1,600)	-43.24%
610-1500	R & M Equipment - Commodities	1,049	1,770	1,500	1,750	1,900	400	26.67%
650-1000	Office Supplies	5,728	5,093	6,500	6,300	6,500	0	0.00%
650-2000	Miscellaneous Equipment	2,129	2,234	2,000	12,000	2,500	500	25.00%
910-1900	COVID-19 Expenses	0	0	0	11,000	8,000	8,000	#DIV/0!
910-3000	Taxes - Other	0	390	50	0	50	0	0.00%
910-9000	Miscellaneous Expense	14,040	7,673	9,800	8,000	10,500	700	7.14%
910-9100	City Administrator Expense	0	0	2,500	0	2,500	0	0.00%
910-9200	Community Support	1,072	4,806	6,500	1,000	6,500	0	0.00%
910-9300	Yard Waste Stickers	10,000	10,000	0	0	0	0	#DIV/0!
910-9800	Contingency	0	0	5,000	0	5,000	0	0.00%
910-9900	Bad Debt Expense	0	290	500	0	500	0	0.00%
	TOTAL OPERATIONS	152,462	183,697	325,230	263,320	340,650	15,420	4.74%
Capital								
800-1500	Purchase - Equipment	10,661	6,190	6,000	4,700	11,000	5,000	83.33%
	TOTAL CAPITAL	10,661	6,190	6,000	4,700	11,000	5,000	83.33%
Interfund Transfers								
950-1800	Transfer to MERF	3,400	0	600	600	600	0	0.00%
950-2000	Transfer to Capital Repl. Fund	300	300	300	300	300	0	0.00%
	TOTAL INTERFUND TRANSFERS	3,700	300	900	900	900	0	0.00%
	TOTAL EXPENDITURES	622,116	761,348	993,450	901,220	1,026,050	32,600	3.28%
	NET DEPARTMENT EXPENDITURES	(619,984)	(760,110)	(992,050)	(900,280)	(1,023,850)		

City Hall Account (Fund 100, Department 002)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
390-1500	Transfer from Water Fund	9,952	6,532	6,200	7,100	13,973	7,773	125.37%
390-2000	Transfer from Sewer Fund	9,952	6,532	6,200	7,100	13,973	7,773	125.37%
	TOTAL REVENUES	19,904	13,064	12,400	14,200	27,946	15,546	125.37%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	46,007	5,112	0	0	12,500	12,500	#DIV/0!
410-2000	Salaries - Overtime	41	17	0	0	600	600	#DIV/0!
410-3000	Unused Sick Time/GHIP	351	0	0	0	200	200	#DIV/0!
420-1000	Salaries - Part-Time	0	0	0	0	0	0	#DIV/0!
450-1000	Group Insurance	0	0	0	0	5,000	5,000	#DIV/0!
450-1100	Health Savings Plan Contribution	699	55	0	0	300	300	#DIV/0!
450-1200	Retiree Health Insurance	0	0	0	0	0	0	#DIV/0!
450-2000	Unemployment Taxes	0	0	0	0	50	50	#DIV/0!
450-2500	Workers Compensation Insurance	946	960	0	0	800	800	#DIV/0!
470-1000	Uniform Allowance	376	55	0	0	150	150	#DIV/0!
	TOTAL PERSONNEL	48,420	6,199	0	0	19,600	19,600	#DIV/0!
Operations								
510-1000	R & M Building - Contractual	5,413	10,194	21,600	15,000	16,600	(5,000)	-23.15%
510-1500	R & M Equipment - Contractual	3,511	2,352	3,000	2,400	2,400	(600)	-20.00%
550-1500	Communications	11,496	11,527	12,000	12,000	12,000	0	0.00%
550-3000	Recruitment	0	0	0	100	100	100	#DIV/0!
570-3000	Electricity	3,909	4,473	5,000	5,000	5,000	0	0.00%
570-3500	Heating	1,645	1,278	1,800	1,500	1,600	(200)	-11.11%
590-1000	Property Insurance	1,872	1,463	1,600	1,300	1,500	(100)	-6.25%
610-1000	R & M Building - Commodities	1,075	569	1,000	500	1,000	0	0.00%
610-1500	R & M Equipment - Commodities	95	261	600	500	700	100	16.67%
650-1500	Operating Supplies	686	1,314	1,500	1,200	1,500	0	0.00%
650-2000	Miscellaneous Equipment	615	0	1,500	800	1,500	0	0.00%
650-2500	Janitorial Supplies	867	705	1,000	500	1,000	0	0.00%
910-1900	COVID-19 Expenses	0	160	0	6,500	4,000	4,000	#DIV/0!
910-9000	Miscellaneous Expense	150	890	1,500	500	1,400	(100)	-6.67%
	TOTAL OPERATIONS	31,334	35,186	52,100	47,800	50,300	(1,800)	-3.45%

City Hall Account (Fund 100, Department 002)									
Account #	Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
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Street Account (Fund 100, Department 003)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
310-1500	Personal Property Repl. Tax - Washington Township	9,488	6,539	9,000	7,500	8,000	(1,000)	-11.11%
310-2500	Road & Bridge Tax	216,522	216,457	220,000	217,133	220,000	0	0.00%
340-4500	Grant Proceeds	5,723	383	0	0	0	0	#DIV/0!
340-5000	Recycling Grant	17,669	20,500	20,500	22,000	45,120	24,620	120.10%
370-5000	Sidewalk & Street Reimb.	2,538	963	2,000	5,000	2,000	0	0.00%
380-9000	Miscellaneous Revenue	26,807	21,161	22,500	23,300	23,000	500	2.22%
	TOTAL REVENUES	278,747	266,003	274,000	274,933	298,120	24,120	8.80%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	494,918	480,911	556,000	550,000	610,000	54,000	9.71%
410-1100	Salaries - Recycling Grant	(20,811)	(20,812)	(22,500)	(21,600)	(22,800)	(300)	1.33%
410-1500	Salaries - Standby	5,383	5,863	6,200	6,000	6,200	0	0.00%
410-2000	Salaries - Overtime	22,172	17,742	25,000	32,000	26,000	1,000	4.00%
410-3000	Unused Sick Time/GHIP	5,358	3,979	8,500	4,000	9,400	900	10.59%
420-1000	Salaries - Part-Time	27,158	25,934	38,000	15,000	41,500	3,500	9.21%
450-1000	Group Insurance	218,170	190,167	254,000	180,000	220,000	(34,000)	-13.39%
450-1100	Health Savings Plan Contribution	5,654	6,694	8,500	9,500	9,400	900	10.59%
450-1200	Retiree Health Insurance	36,000	37,950	40,000	42,700	69,000	29,000	72.50%
450-2000	Unemployment Taxes	752	832	800	1,000	1,100	300	37.50%
450-2500	Workers Compensation Insurance	37,129	31,676	42,000	38,000	46,000	4,000	9.52%
470-1000	Uniform Allowance	3,123	3,331	4,100	4,000	4,200	100	2.44%
	TOTAL PERSONNEL	835,006	784,267	960,600	860,600	1,020,000	59,400	6.18%

Street Account (Fund 100, Department 003)									
Account #		Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Operations									
510-1000	R & M Building - Contractual		5,703	3,773	86,000	21,800	38,500	(47,500)	-55.23%
510-1500	R & M Equipment - Contractual		767	3,197	4,800	5,100	4,800	0	0.00%
510-2000	R & M Sidewalk Replacement		18,602	12,335	16,000	16,545	16,000	0	0.00%
510-6500	R & M Street Scaping - Contractual		17,886	25,052	25,000	17,800	35,000	10,000	40.00%
510-9900	R & M Street Misc. - Contractual		43,528	112,276	157,300	126,000	227,300	70,000	44.50%
530-1500	Engineering Fees		0	32,798	7,500	7,500	7,500	0	0.00%
530-2000	Legal Fees		3,838	1,866	6,500	6,500	6,500	0	0.00%
530-2500	Drug & Alcohol Testing Expense		402	290	350	350	350	0	0.00%
530-3000	IT Support		907	2,864	8,600	8,600	8,600	0	0.00%
530-4000	Professional Fees		7,912	51,785	23,000	17,500	20,000	(3,000)	-13.04%
550-1500	Communications		13,664	15,317	16,400	13,500	31,400	15,000	91.46%
550-2000	Printing/Publishing Fees		2,032	1,014	1,500	1,500	1,500	0	0.00%
560-1000	Membership Dues		450	200	1,150	800	1,150	0	0.00%
560-1500	Training		1,780	991	2,950	3,000	4,250	1,300	44.07%
560-2500	Reference Materials/Manuals		38	70	200	200	150	(50)	-25.00%
560-3000	Software		3,598	17,952	1,000	1,500	1,300	300	30.00%
570-3000	Electricity		62,857	59,117	63,000	45,500	63,000	0	0.00%
570-3500	Heating		12,733	11,318	13,000	13,000	13,000	0	0.00%
590-1000	Property Insurance		4,928	1,946	2,800	1,500	2,000	(800)	-28.57%
590-2000	Lease/Rent Expense		7,815	15,134	25,250	25,000	26,750	1,500	5.94%
610-1000	R & M Building - Commodities		1,218	1,734	2,100	2,000	2,000	(100)	-4.76%
610-1500	R & M Equipment - Commodities		5,810	5,689	6,000	5,000	5,000	(1,000)	-16.67%
610-2500	R & M Asphalt - Commodities		18,029	45,772	42,000	40,000	40,000	(2,000)	-4.76%
610-3500	R & M Pavement Marking - Commodities		1,554	3,778	5,000	5,000	6,000	1,000	20.00%
610-4000	R & M Snow/Ice Control - Commodities		123,379	90,101	130,000	120,000	120,000	(10,000)	-7.69%
610-4500	R & M Sand/Gravel - Commodities		2,075	24,201	22,750	15,000	16,250	(6,500)	-28.57%
610-5000	R & M Concrete/Flowable - Commodities		11,292	14,209	25,000	25,000	25,000	0	0.00%
610-9900	R & M Street Misc. - Commodities		32,534	37,889	42,000	25,000	21,000	(21,000)	-50.00%
650-1000	Office Supplies		363	297	350	250	300	(50)	-14.29%
650-1500	Operating Supplies		3,460	3,820	4,500	4,200	5,000	500	11.11%
650-1800	Health & Safety Equipment		2,880	3,193	3,250	2,500	3,000	(250)	-7.69%
650-2000	Miscellaneous Equipment		8,246	7,374	9,500	8,500	7,500	(2,000)	-21.05%
910-1000	Recycling Grant Expenses		49,769	41,816	44,850	43,500	45,120	270	0.60%
910-1900	COVID-19 Expenses		0	903	0	6,000	3,000	3,000	#DIV/0!
910-9000	Miscellaneous Expense		7,396	2,590	4,000	1,000	5,000	1,000	25.00%
	TOTAL OPERATIONS		477,445	652,661	803,600	636,145	813,220	9,620	1.20%

Street Account (Fund 100, Department 003)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Capital								
800-1500	Purchase - Equipment	0	30,690	20,000	5,000	48,000	28,000	140.00%
800-2000	Purchase - Building/Property	51,441	5,450	125,000	125,000	95,000	(30,000)	-24.00%
800-4000	Purchase - Streets/Roads Construction	520,961	9,744	579,000	663,000	452,000	(127,000)	-21.93%
800-4100	Purchase - Streets/Roads Engineering	142,028	35,834	129,500	80,000	92,000	(37,500)	-28.96%
800-4200	Purchase - Streets/Roads Legal	0	0	5,000	0	5,000	0	0.00%
800-5000	Purchase - Traffic/Street Lights	2,487	0	32,000	30,000	30,000	(2,000)	-6.25%
	TOTAL CAPITAL	716,917	81,718	890,500	903,000	722,000	(168,500)	-18.92%
Interfund Transfers								
950-1800	Transfer to MERF	390,000	370,000	403,500	403,500	403,500	0	0.00%
950-2000	Transfer to Capital Repl. Fund	9,151	9,151	9,151	9,151	9,151	0	0.00%
950-4200	Transfer to Safe Routes to Schools	0	0	170,000	191,650	120,211	(49,789)	-29.29%
950-4300	Transfer to Rec. Trail Ext. Fund	106,512	46	158,618	154,176	191,206	32,588	20.54%
	TOTAL INTERFUND TRANSFERS	505,663	379,197	741,269	758,477	724,068	(17,201)	-2.32%
	TOTAL EXPENDITURES	2,535,031	1,897,843	3,395,969	3,158,222	3,279,288	(116,681)	-3.44%
	REVENUE OVER (UNDER) EXPENDITURES	(2,256,284)	(1,631,840)	(3,121,969)	(2,883,289)	(2,981,168)		
	Offset to Recycling Grant	(20,500)	(20,500)	(20,500)	(22,000)	(45,120)		
	NET DEPARTMENT EXPENDITURES	(2,235,784)	(1,611,340)	(3,101,469)	(2,861,289)	(2,936,048)		

Police Account (Fund 100, Department 004)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
310-1000	Property Tax	532,891	531,656	614,000	612,415	657,500	43,500	7.08%
310-1500	Personal Property Repl. Tax	20,571	21,835	20,000	24,000	25,000	5,000	25.00%
310-2000	Cannabis Use Tax	0	3,491	0	11,500	15,000	15,000	#DIV/0!
340-4500	Grant Proceeds	2,171	1,149	0	1,664	2,000	2,000	#DIV/0!
340-5000	Reimb. from WCHS	75,884	77,781	80,000	80,000	82,000	2,000	2.50%
360-5000	Policing/Special Events	9,104	10,119	10,000	0	5,000	(5,000)	-50.00%
380-4000	Honors Banquet Donations	6,090	3,600	3,600	2,775	2,500	(1,100)	-30.56%
380-9000	Miscellaneous Revenue	1,019	5,200	1,500	1,200	1,000	(500)	-33.33%
380-9500	Training Reimbursement	36,488	0	0	0	0	0	#DIV/0!
390-4000	Transfer from Police Spec. Projects - Misc.	0	1,912	6,000	2,400	10,500	4,500	75.00%
390-5000	Transfer from Police Spec. Projects - Tow & Impound	43,764	6,864	6,900	6,900	6,900	0	0.00%
390-9000	Transfer from Telecommunications Tax	217,101	190,253	228,300	200,000	389,763	161,463	70.72%
	TOTAL REVENUES	945,083	853,860	970,300	942,854	1,197,163	226,863	23.38%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	1,589,150	1,667,484	1,765,000	1,800,000	1,925,000	160,000	9.07%
410-1100	Salaries - Police Admin.	209,910	211,411	230,000	225,000	220,000	(10,000)	-4.35%
410-2000	Salaries - Overtime	337,198	340,293	350,000	270,000	260,000	(90,000)	-25.71%
410-2100	Salaries - Police Admin. Overtime	14,027	20,018	20,000	15,000	20,000	0	0.00%
410-2200	Reimb. by Homeland Security	(14,872)	(13,618)	(10,000)	(6,000)	(10,000)	0	0.00%
410-2300	Reimb. by ILEAS	0	(25,880)	0	(10,000)	(10,000)	(10,000)	#DIV/0!
410-3000	Unused Sick Time/GHIP	27,071	27,690	32,000	34,000	35,000	3,000	9.38%
420-1100	Salaries - Police Admin. Part-Time	28,887	46,642	40,000	56,000	63,000	23,000	57.50%
420-1300	Salaries - Part-Time Officers	65,977	59,550	69,000	50,000	69,000	0	0.00%
450-1000	Group Insurance	478,306	433,152	533,000	500,000	570,000	37,000	6.94%
450-1100	Health Savings Plan Contribution	23,672	24,699	27,100	29,500	31,000	3,900	14.39%
450-1200	Retiree Health Insurance	74,000	44,000	46,000	37,000	35,000	(11,000)	-23.91%
450-2000	Unemployment Taxes	2,229	2,688	3,200	3,000	3,200	0	0.00%
450-2500	Workers Compensation Insurance	28,742	27,276	32,000	32,000	36,500	4,500	14.06%
470-1000	Uniform Allowance	21,839	20,580	32,000	28,000	32,000	0	0.00%
490-1000	Police Pension Expense	554,375	554,356	634,000	636,415	682,500	48,500	7.65%
	TOTAL PERSONNEL	3,440,511	3,440,341	3,803,300	3,699,915	3,962,200	158,900	4.18%

Police Account (Fund 100, Department 004)										
Account #		Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
	Operations									
	510-1000	R & M Building - Contractual		23,085	32,304	21,695	21,605	26,050	4,355	20.07%
	510-1000	R & M Equipment - Contractual		14,946	15,463	19,832	19,400	15,400	(4,432)	-22.35%
	530-2000	Legal Fees		30,464	27,825	73,000	8,300	32,225	(40,775)	-55.86%
	530-3000	IT Support		7,195	24,592	25,340	23,600	23,400	(1,940)	-7.66%
	530-4000	Professional Fees		10,881	8,889	11,600	9,000	8,200	(3,400)	-29.31%
	550-1000	Postage Expenses		1,989	1,926	3,200	2,215	3,000	(200)	-6.25%
	550-1500	Communications		26,050	38,355	33,960	31,400	25,560	(8,400)	-24.73%
	550-2000	Publishing Fees		172	0	500	0	500	0	0.00%
	550-2500	Printing Fees		2,706	3,739	6,000	2,500	6,400	400	6.67%
	550-3000	Recruitment		37	300	5,000	0	7,500	2,500	50.00%
	560-1000	Membership Dues		5,090	9,706	8,700	9,700	10,950	2,250	25.86%
	560-1500	Training		26,702	9,228	33,000	22,100	43,000	10,000	30.30%
	560-1600	Police Training Reimbursement (current year)		0	126	(15,000)	0	0	15,000	-100.00%
	560-2000	Subscriptions		882	1,382	1,500	1,200	1,750	250	16.67%
	560-2500	Reference Materials/Manuals		149	0	0	0	0	0	#DIV/0!
	560-3000	Software		14,642	10,299	21,100	13,100	28,700	7,600	36.02%
	570-3000	Electricity		12,028	12,356	15,000	15,000	15,500	500	3.33%
	570-3500	Heating		1,686	1,404	2,200	1,170	2,860	660	30.00%
	590-1000	Property Insurance		5,886	4,417	5,000	4,200	4,800	(200)	-4.00%
	590-2000	Lease/Rent Expense		7,007	7,409	7,760	7,325	59,000	51,240	660.31%
	590-3000	Contractual Funding - TC3		239,189	190,253	228,300	200,000	389,763	161,463	70.72%
	610-1000	R & M Building - Commodities		164	1,495	8,500	1,400	8,500	0	0.00%
	610-1500	R & M Equipment - Commodities		2,314	2,879	11,000	8,000	11,000	0	0.00%
	650-1000	Office Supplies		2,790	2,342	5,000	2,700	5,000	0	0.00%
	650-1500	Operating Supplies		3,974	3,207	4,500	4,200	5,150	650	14.44%
	650-2000	Misc. Equipment		9,268	29,300	12,500	10,300	12,500	0	0.00%
	650-2500	Janitorial Supplies		1,061	1,283	5,000	1,705	5,000	0	0.00%
	910-1900	COVID-19 Expenses		0	1,075	0	9,204	5,000	5,000	#DIV/0!
	910-9000	Misc. Expenses		9,054	12,039	13,000	5,000	11,600	(1,400)	-10.77%
	910-9100	DARE/CRO Expenses		0	4,335	19,000	2,400	15,000	(4,000)	-21.05%
	910-9200	Fire Arms Training		1,561	15,549	20,000	1,000	29,000	9,000	45.00%
	910-9300	Police Commission Expense		1,829	4,556	6,000	2,000	6,000	0	0.00%
		TOTAL OPERATIONS		462,801	478,033	612,187	439,724	818,308	206,121	33.67%

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
	Operations							
510-1000	R & M Building - Contractual	23,085	32,304	21,695	21,605	26,050	4,355	20.07%
510-1000	R & M Equipment - Contractual	14,946	15,463	19,832	19,400	15,400	(4,432)	-22.35%
530-2000	Legal Fees	30,464	27,825	73,000	8,300	32,225	(40,775)	-55.86%
530-3000	IT Support	7,195	24,592	25,340	23,600	23,400	(1,940)	-7.66%
530-4000	Professional Fees	10,881	8,889	11,600	9,000	8,200	(3,400)	-29.31%
550-1000	Postage Expenses	1,989	1,926	3,200	2,215	3,000	(200)	-6.25%
550-1500	Communications	26,050	38,355	33,960	31,400	25,560	(8,400)	-24.73%
550-2000	Publishing Fees	172	0	500	0	500	0	0.00%
550-2500	Printing Fees	2,706	3,739	6,000	2,500	6,400	400	6.67%
550-3000	Recruitment	37	300	5,000	0	7,500	2,500	50.00%
560-1000	Membership Dues	5,090	9,706	8,700	9,700	10,950	2,250	25.86%
560-1500	Training	26,702	9,228	33,000	22,100	43,000	10,000	30.30%
560-1600	Police Training Reimbursement (current year)	0	126	(15,000)	0	0	15,000	-100.00%
560-2000	Subscriptions	882	1,382	1,500	1,200	1,750	250	16.67%
560-2500	Reference Materials/Manuals	149	0	0	0	0	0	#DIV/0!
560-3000	Software	14,642	10,299	21,100	13,100	28,700	7,600	36.02%
570-3000	Electricity	12,028	12,356	15,000	15,000	15,500	500	3.33%
570-3500	Heating	1,686	1,404	2,200	1,170	2,860	660	30.00%
590-1000	Property Insurance	5,886	4,417	5,000	4,200	4,800	(200)	-4.00%
590-2000	Lease/Rent Expense	7,007	7,409	7,760	7,325	59,000	51,240	660.31%
590-3000	Contractual Funding - TC3	239,189	190,253	228,300	200,000	389,763	161,463	70.72%
610-1000	R & M Building - Commodities	164	1,495	8,500	1,400	8,500	0	0.00%
610-1500	R & M Equipment - Commodities	2,314	2,879	11,000	8,000	11,000	0	0.00%
650-1000	Office Supplies	2,790	2,342	5,000	2,700	5,000	0	0.00%
650-1500	Operating Supplies	3,974	3,207	4,500	4,200	5,150	650	14.44%
650-2000	Misc. Equipment	9,268	29,300	12,500	10,300	12,500	0	0.00%
650-2500	Janitorial Supplies	1,061	1,283	5,000	1,705	5,000	0	0.00%
910-1900	COVID-19 Expenses	0	1,075	0	9,204	5,000	5,000	#DIV/0!
910-9000	Misc. Expenses	9,054	12,039	13,000	5,000	11,600	(1,400)	-10.77%
910-9100	DARE/CRO Expenses	0	4,335	19,000	2,400	15,000	(4,000)	-21.05%
910-9200	Fire Arms Training	1,561	15,549	20,000	1,000	29,000	9,000	45.00%
910-9300	Police Commission Expense	1,829	4,556	6,000	2,000	6,000	0	0.00%
	TOTAL OPERATIONS	462,801	478,033	612,187	439,724	818,308	206,121	33.67%

Police Account (Fund 100, Department 004)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Capital								
800-1500	Purchase - Equipment	71,956	46,883	59,900	27,000	81,020	21,120	35.26%
800-4100	Purchase - Building Engineering	0	0	0	0	30,000	30,000	#DIV/0!
	TOTAL CAPITAL	71,956	46,883	59,900	27,000	111,020	51,120	85.34%
Interfund Transfers								
950-1800	Transfer to MERF	255,000	190,000	375,000	375,000	375,000	0	0.00%
950-2000	Transfer to Capital Repl. Fund	20,462	20,462	20,462	20,462	20,462	0	0.00%
950-2500	Transfer to Police Spec. Projects - Canine	0	0	0	0	16,312	16,312	#DIV/0!
	TOTAL INTERFUND TRANSFERS	275,462	210,462	395,462	395,462	411,774	16,312	4.12%
	TOTAL EXPENDITURES	4,250,730	4,175,719	4,870,849	4,562,101	5,303,302	432,453	8.88%
	NET DEPARTMENT EXPENDITURES	(3,305,647)	(3,321,859)	(3,900,549)	(3,619,247)	(4,106,139)		

Tourism/Economic Development Account (Fund 100, Department 005)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Revenues and Transfers In									
310-2000	Hotel/Motel Tax	64,564	61,014	75,000	45,000	50,000	(25,000)	-33.33%	
340-4500	Grant Proceeds - Economic Support (DCEO)	0	0	0	160,000	0	0	#DIV/0!	
	TOTAL REVENUES	64,564	61,014	75,000	205,000	50,000	(25,000)	-33.33%	
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	32,923	33,640	35,000	37,000	47,000	12,000	34.29%	
410-3000	Unused Sick Time/GHIP	477	486	520	520	700	180	34.62%	
450-1000	Group Insurance	3,127	6,757	8,500	8,000	8,500	0	0.00%	
450-1100	Health Savings Plan Contribution	542	553	610	610	800	190	31.15%	
450-2000	Unemployment Taxes	0	0	0	0	50	50	#DIV/0!	
	TOTAL PERSONNEL	37,069	41,436	44,630	46,130	57,050	12,420	27.83%	
Operations									
510-9000	Contractual Services	45,000	42,500	50,000	30,000	51,000	1,000	2.00%	
530-2000	Legal Fees	4,904	112	3,000	1,500	3,000	0	0.00%	
550-1500	Communications	0	8	0	200	200	200	#DIV/0!	
560-1000	Membership Dues	10,890	10,835	10,775	10,650	11,025	250	2.32%	
560-1500	Training	1,372	434	1,300	600	1,300	0	0.00%	
560-2000	Subscriptions	0	0	200	0	200	0	0.00%	
650-2000	Miscellaneous Equipment	0	0	100	0	0	(100)	-100.00%	
910-9000	Miscellaneous Expenses	16	0	100	50	100	0	0.00%	
910-9200	Miscellaneous Tourism Expenses	10,500	13,500	12,500	2,000	10,000	(2,500)	-20.00%	
910-9300	Economic Development Expenses	245	0	16,000	7,500	31,000	15,000	93.75%	
910-9400	Grant Disbursement	0	0	0	160,000	0	0	#DIV/0!	
	TOTAL OPERATIONS	72,927	67,389	93,975	212,500	107,825	13,850	14.74%	
	TOTAL EXPENDITURES	109,996	108,825	138,605	258,630	164,875	26,270	18.95%	
	NET DEPARTMENT EXPENDITURES	(45,432)	(47,811)	(63,605)	(53,630)	(114,875)			

Planning, Zoning and Code Enforcement Account (Fund 100, Department 006)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
340-4500	Grant Proceeds							
	Comp. Plan Grant (IDOT)	0	0	0	37,000	111,000	111,000	#DIV/0!
	Residential Rehab Grant (DCEO/HUD)	0	0	0	0	25,000	25,000	#DIV/0!
380-9000	Miscellaneous Revenue	0	172	0	50	0	0	#DIV/0!
	TOTAL REVENUES	0	172	0	37,050	136,000	136,000	#DIV/0!
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	120,889	126,493	130,000	134,000	100,000	(30,000)	-23.08%
410-2000	Salaries - Overtime	1,763	1,550	2,000	3,000	0	(2,000)	-100.00%
410-3000	Unused Sick Time/GHIP	1,573	1,891	2,000	1,400	1,600	(400)	-20.00%
450-1000	Group Insurance	27,248	28,873	37,000	35,000	32,000	(5,000)	-13.51%
450-1100	Health Savings Plan Contribution	852	869	1,000	1,000	2,000	1,000	100.00%
450-1200	Retiree Health Insurance	7,300	11,000	11,500	12,400	21,000	9,500	82.61%
450-2000	Unemployment Taxes	123	159	600	150	200	(400)	-66.67%
450-2500	Workers Compensation Insurance	2,035	1,639	2,300	1,500	1,700	(600)	-26.09%
470-1000	Uniform Allowance	0	0	200	0	0	(200)	-100.00%
470-1500	Mileage	35	23	200	100	0	(200)	-100.00%
	TOTAL PERSONNEL	161,818	172,497	186,800	188,550	158,500	(28,300)	-15.15%

Planning, Zoning and Code Enforcement Account (Fund 100, Department 006)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Operations								
510-1000	R & M Equipment - Contractual	1,194	0	1,000	0	1,000	0	0.00%
530-1500	Engineering Fees	0	0	2,000	1,000	2,000	0	0.00%
530-2000	Legal Fees	19,487	8,432	34,000	34,000	34,000	0	0.00%
530-3000	IT Support	75	639	750	1,200	1,200	450	60.00%
530-4000	Consultation/Contractual	45,387	53,724	243,500	98,450	341,250	97,750	40.14%
550-1000	Postage Expenses	435	435	900	600	900	0	0.00%
550-1500	Communications	401	564	800	500	800	0	0.00%
550-2000	Publishing Fees	802	1,577	1,850	1,200	1,750	(100)	-5.41%
550-2500	Printing Fees	0	22	250	150	250	0	0.00%
550-3000	Recruitment	0	0	200	200	200	0	0.00%
560-1000	Membership Dues	6,275	6,590	7,575	1,075	7,575	0	0.00%
560-1500	Training	2,244	2,148	5,585	775	5,385	(200)	-3.58%
560-2000	Subscriptions	933	933	1,175	745	1,175	0	0.00%
560-2500	Reference Materials/Manuals	463	489	1,575	1,267	1,625	50	3.17%
560-3000	Software	4,322	5,157	5,750	5,900	5,950	200	3.48%
650-1000	Office Supplies	839	386	1,600	1,200	1,500	(100)	-6.25%
650-2000	Misc. Equipment	971	210	750	695	700	(50)	-6.67%
910-9000	Misc. Expenses	341	782	12,800	8,500	12,800	0	0.00%
	TOTAL OPERATIONS	84,169	82,088	322,060	157,457	420,060	98,000	30.43%
Capital								
800-1500	Purchase - Equipment	0	1,281	2,800	4,081	1,500	(1,300)	-46.43%
	TOTAL CAPITAL	0	1,281	2,800	4,081	1,500	(1,300)	-46.43%
Interfund Transfers								
950-1800	Transfer to MERF	2,100	3,800	3,200	3,200	3,200	0	0.00%
950-2000	Transfer to Capital Repl. Fund	2,500	2,500	2,500	2,500	2,500	0	0.00%
	TOTAL INTERFUND TRANSFERS	4,600	6,300	5,700	5,700	5,700	0	0.00%
	TOTAL EXPENDITURES	250,587	262,166	517,360	355,788	585,760	68,400	13.22%
	NET DEPARTMENT EXPENDITURES	(250,587)	(261,994)	(517,360)	(318,738)	(449,760)		

Fire and Rescue Account (Fund 100, Department 007)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
310-1000	Property Tax	0	0	260,599	259,971	260,648	49	0.02%
310-1500	Foreign Fire Insurance Tax	24,743	26,864	25,000	29,839	30,000	5,000	20.00%
390-9000	Transfer from Telecommunications Tax	41,353	36,887	45,000	55,252	41,475	(3,525)	-7.83%
	TOTAL REVENUES	66,096	63,751	330,599	345,062	332,123	1,524	0.46%
Expenditures and Transfers Out								
Operations								
510-1000	R & M Building - Contractual	10,685	7,544	0	3,000	5,000	5,000	#DIV/0!
510-1000	R & M Equipment - Contractual	0	330	0	0	250	250	#DIV/0!
530-2000	Legal Fees	6,222	877	15,000	2,000	2,000	(13,000)	-86.67%
590-1000	Property Insurance	2,597	1,855	2,100	1,500	1,700	(400)	-19.05%
590-2500	WVFD & RS Payments	627,270	646,088	665,470	755,267	867,722	202,252	30.39%
590-2600	WVFD & RS Equipment Funding	0	80,000	80,000	66,016	62,100	(17,900)	-22.38%
590-2700	WVFD & RS Corp./Admin. Services	0	0	0	0	114,672	114,672	#DIV/0!
590-3000	Contractual Payments - TC3	44,265	36,887	45,000	55,252	41,475	(3,525)	-7.83%
610-1000	R & M Building - Commodities	0	0	0	0	0	0	#DIV/0!
610-1500	R & M Equipment - Commodities	0	0	0	0	0	0	#DIV/0!
910-9000	Misc. Expenses	60	0	3,500	1,600	3,500	0	0.00%
	TOTAL OPERATIONS	691,099	773,581	811,070	884,635	1,098,419	287,349	35.43%
Capital								
800-1500	Purchase - Equipment	0	0	32,000	0	61,355	29,355	91.73%
800-2000	Purchase - Building Engineering	3,188	92,396	65,500	13,475	0	(65,500)	-100.00%
	TOTAL CAPITAL	3,188	92,396	97,500	13,475	61,355	(36,145)	-37.07%
	TOTAL EXPENDITURES	694,287	865,977	908,570	898,110	1,159,774	251,204	27.65%
	NET DEPARTMENT EXPENDITURES	(628,191)	(802,226)	(577,971)	(553,048)	(827,651)		

Telecommunications Tax Account (Fund 100, Department 009)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				1,511,226	1,517,583	1,444,331			
Revenues and Transfers In									
340-1000	Telecommunication Tax	220,920	186,531	195,000	162,000	150,000	(45,000)	-23.08%	
380-1000	Interest Income	21,891	23,359	15,000	20,000	15,000	-	0.00%	
	TOTAL REVENUES	242,811	209,890	210,000	182,000	165,000	(45,000)	-21.43%	
Expenditures and Transfers Out									
<i>Interfund Transfers</i>									
950-4000	Transfer to Police	217,101	190,253	228,300	200,000	389,763	161,463	70.72%	
950-7000	Transfer to Fire & Rescue	41,353	36,887	45,000	55,252	41,475	(3,525)	-7.83%	
	TOTAL INTERFUND TRANSFERS	258,454	227,140	273,300	255,252	431,238	157,938	57.79%	
	TOTAL EXPENDITURES	258,454	227,140	273,300	255,252	431,238	157,938	57.79%	
	REVENUE OVER (UNDER) EXPENDITURES	(15,643)	(17,250)	(63,300)	(73,252)	(266,238)			
Ending Fund Balance						1,178,093			

Cemetery Account (Fund 200, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				230,831	230,522	164,697		
Revenues and Transfers In								
360-1000	Grave Sites	32,900	20,600	25,000	30,000	25,000	0	0.00%
360-1100	Columbarium Niche Sales	3,950	600	2,000	2,000	2,000	0	0.00%
360-5000	Footings	600	1,500	1,500	1,500	1,500	0	0.00%
360-5100	Interment Fees	32,350	42,850	35,000	42,000	40,000	5,000	14.29%
380-1000	Interest Revenue	4,424	2,946	2,500	500	500	(2,000)	-80.00%
380-9000	Miscellaneous Revenue	30	630	300	0	0	(300)	-100.00%
	TOTAL REVENUES	74,254	69,126	66,300	76,000	69,000	2,700	4.07%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	9,658	10,507	8,000	7,800	21,000	13,000	162.50%
410-2000	Salaries - Overtime	850	457	1,000	1,200	3,500	2,500	250.00%
410-3000	Unused Sick Time/GHIP	81	124	250	200	400	150	60.00%
420-1000	Salaries - Part-Time	36,367	42,788	45,000	43,000	35,000	(10,000)	-22.22%
430-1000	Salaries - Elected Officials	7,861	8,132	8,500	8,500	8,600	100	1.18%
450-1000	Group Insurance	3,363	3,890	7,000	4,000	13,500	6,500	92.86%
450-1100	Health Savings Plan Contribution	0	0	200	200	500	300	150.00%
450-1200	Retiree Health Insurance	2,100	3,300	3,400	3,700	3,200	(200)	-5.88%
450-2000	Unemployment Taxes	116	119	150	250	300	150	100.00%
450-2500	Workers Compensation Insurance	1,786	1,471	1,900	1,600	1,700	(200)	-10.53%
470-1000	Uniform Allowance	0	0	0	50	300	300	#DIV/0!
	TOTAL PERSONNEL	62,182	70,788	75,400	70,500	88,000	12,600	16.71%

Cemetery Account (Fund 200, Department 000)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Operations								
510-1500	R & M Equipment - Contractual	0	0	250	100	250	0	0.00%
510-7000	R & M Grounds - Contractual	5,324	6,080	10,000	8,000	10,500	500	5.00%
530-2000	Legal Fees	54	0	0	0	0	0	#DIV/0!
550-1000	Postage	179	151	200	200	200	0	0.00%
550-1500	Communications	412	185	250	0	250	0	0.00%
570-3000	Electricity	1,436	1,864	1,600	1,600	1,600	0	0.00%
590-1000	Property Insurance	236	112	150	100	100	(50)	-33.33%
590-2000	Lease/Rent Expense	402	0	200	100	200	0	0.00%
610-1500	R & M Equipment - Commodities	64	186	150	125	150	0	0.00%
610-7000	R & M Grounds - Commodities	364	4,120	3,500	1,500	2,500	(1,000)	-28.57%
650-1000	Office Supplies	31	20	50	25	40	(10)	-20.00%
650-1500	Operating Supplies	23	17	50	75	100	50	100.00%
650-2000	Miscellaneous Equipment	1,844	905	2,250	1,000	1,950	(300)	-13.33%
910-1900	COVID-19 Expenses	0	0	0	500	500	500	#DIV/0!
910-9000	Miscellaneous Expense	9,096	608	500	500	500	0	0.00%
	TOTAL OPERATIONS	19,465	14,248	19,150	13,825	18,840	(310)	-1.62%
Capital								
800-1500	Purchase - Equipment	0	0	5,000	5,000	4,000	(1,000)	-20.00%
800-2000	Purchase - Cemetery Improvements	0	30,781	32,000	31,000	30,000	(2,000)	-6.25%
	TOTAL CAPITAL	0	30,781	37,000	36,000	34,000	(3,000)	-8.11%
Interfund Transfers								
950-1800	Transfer to MERF	9,000	9,000	21,500	21,500	21,500	0	0.00%
	TOTAL INTERFUND TRANSFERS	9,000	9,000	21,500	21,500	21,500	0	0.00%
	TOTAL EXPENDITURES	90,647	124,817	153,050	141,825	162,340	9,290	6.07%
	REVENUE OVER (UNDER) EXPENDITURES	(16,393)	(55,691)	(86,750)	(65,825)	(93,340)		
Ending Fund Balance						71,357		

Motor Fuel Tax Fund (Fund 206, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				1,798,135	1,866,696	1,677,950		
Revenues and Transfers In								
340-2000	State Allotment	420,521	405,913	375,000	341,000	380,000	5,000	1.33%
340-2000	High Growth	25,967	6,456	0	43,382	0	0	#DIV/0!
340-2200	Transportation Renewal Fund	0	205,400	252,000	246,000	272,500	20,500	8.13%
340-4500	Rebuild Illinois Grant	0	0	0	363,922	363,922	363,922	#DIV/0!
380-1000	Interest Income	15,102	16,160	11,000	2,000	1,000	(10,000)	-90.91%
390-1000	Transfer from General Fund	0	46	0	0	0	0	#DIV/0!
	TOTAL REVENUES	461,590	633,975	638,000	996,304	1,017,422	379,422	59.47%
Expenditures and Transfers Out								
Capital								
800-4000	Purchase - System	0	0	825,000	890,050	1,200,000	375,000	45.45%
800-4100	Purchase - Construction Engineering	0	14,686	30,000	295,000	450,000	420,000	1400.00%
	TOTAL CAPITAL	0	14,686	855,000	1,185,050	1,650,000	795,000	92.98%
	TOTAL EXPENDITURES	0	14,686	855,000	1,185,050	1,650,000	795,000	92.98%
	REVENUE OVER (UNDER) EXPENDITURES	461,590	619,289	(217,000)	(188,746)	(632,578)		

Stormwater Management/Flood Mitigation Fund (Fund 218, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				249,750	278,244	157,344			
Revenues and Transfers In									
340-4500	Grant Proceeds - FEMA	0	0	412,500	0	400,000	(12,500)	-3.03%	
380-2000	Rental Income	64,752	10,956	11,000	11,000	11,000	0	0.00%	
380-1000	Interest Income	3,646	1,968	1,000	100	0	(1,000)	-100.00%	
380-9800	Sale of Land	0	238,684	0	0	0	0	#DIV/0!	
390-1000	Transfer from General Fund	1,235,300	100,000	150,000	150,000	1,025,000	875,000	583.33%	
	TOTAL REVENUES	1,303,698	351,608	574,500	161,100	1,436,000	861,500	149.96%	
Expenditures and Transfers Out									
Operations									
510-1000	R & M Property	0	1,416	1,600	1,000	1,600	0	0.00%	
530-1500	Engineering Fees	0	7,999	0	100,000	500,000	500,000	#DIV/0!	
530-4000	Other Professional Fees	19,561	39,086	13,500	3,000	13,500	0	0.00%	
590-2000	Lease/Rent Expense	0	0	10,000	5,000	5,000	(5,000)	-50.00%	
610-9000	R & M System Commodities	0	0	0	500	16,000	16,000	#DIV/0!	
910-9000	Misc. Expenses	19,193	8,177	6,000	2,500	5,000	(1,000)	-16.67%	
	TOTAL OPERATIONS	38,754	56,678	31,100	112,000	541,100	510,000	1639.87%	
Capital									
800-1500	Purchase - Equipment	0	0	0	0	5,000	5,000	#DIV/0!	
800-5000	Purchase - System Construction	22,283	31,400	680,000	120,000	1,005,000	325,000	47.79%	
800-5100	Purchase - System Engineering	0	0	86,000	50,000	12,000	(74,000)	-86.05%	
	TOTAL CAPITAL	22,283	31,400	766,000	170,000	1,022,000	256,000	33.42%	
Interfund Transfers									
950-1000	Transfer to General Fund	1,225,872	230,234	0	0	0	0	#DIV/0!	
	TOTAL INTERFUND TRANSFERS	1,225,872	230,234	0	0	0	0	#DIV/0!	
	TOTAL EXPENDITURES	1,286,909	318,312	797,100	282,000	1,563,100	766,000	96.10%	
	REVENUE OVER (UNDER) EXPENDITURES	16,789	33,296	(222,600)	(120,900)	(127,100)			
Ending Fund Balance						30,244			

Mallard Crossing Special Service Area Fund (Fund 406, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	0			
Revenues and Transfers In									
310-1000	Property Taxes	47,018	46,885	0	0	0	0	#DIV/0!	
380-1000	Interest Revenue	9	273	0	0	0	0	#DIV/0!	
390-1000	Transfer from General Fund	0	11,694	0	0	0	0	#DIV/0!	
	TOTAL REVENUES	47,027	58,852	0	0	0	0	#DIV/0!	
Expenditures and Transfers Out									
Debt Service									
700-1000	SSA Bond Principal	44,000	46,000	0	0	0	0	#DIV/0!	
700-1500	SSA Bond Interest	4,275	2,185	0	0	0	0	#DIV/0!	
	TOTAL CAPITAL	48,275	48,185	0	0	0	0	#DIV/0!	
	TOTAL EXPENDITURES	48,275	48,185	0	0	0	0	#DIV/0!	
	REVENUE OVER (UNDER) EXPENDITURES	(1,248)	10,667	0	0	0			
Ending Fund Balance						0			

Washington 223 Capital Project Fund (Fund 409, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	56,314			
Revenues and Transfers In									
340-4500	Grant Proceeds - DCEO	0	0	0	0	100,000	100,000	#DIV/0!	
380-2000	Lease Income	0	0	60,000	66,667	66,000	6,000	10.00%	
390-1000	Transfer from General Fund	8,790	14,729	0	0	0	0	#DIV/0!	
	TOTAL REVENUES	8,790	14,729	60,000	66,667	166,000	106,000	176.67%	
Expenditures and Transfers Out									
<i>Operations</i>									
530-1500	Engineering Fees	0	4,000	0	0	0	0	#DIV/0!	
530-4000	Professional Fees	0	0	0	0	100,000			
530-2000	Legal Fees	0	1,153	0	0	0	0	#DIV/0!	
910-3000	Property Taxes	8,790	9,576	10,000	10,353	11,500	1,500	15.00%	
	TOTAL OPERATIONS	8,790	14,729	10,000	10,353	111,500	101,500	1015.00%	
<i>Capital</i>									
800-3000	Purchase - Construction	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - Construction Engineering	0	0	0	0	0	0	#DIV/0!	
	TOTAL CAPITAL	0	0	0	0	0	0	#DIV/0!	
	TOTAL EXPENDITURES	8,790	14,729	10,000	10,353	111,500	101,500	1015.00%	
	REVENUE OVER (UNDER) EXPENDITURES	0	0	50,000	56,314	54,500			
Ending Fund Balance						110,814			

Freedom Parkway/Lakeshore Drive Improvement Capital Project Fund (Fund 411, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	(14,945)	0			
Revenues and Transfers In									
340-4500	Grant Proceeds	0		0	0	0	0	#DIV/0!	
390-1000	Transfer from General Fund	0	4,500	310,000	324,945	2,200,000	1,890,000	609.68%	
	TOTAL REVENUES	0	4,500	310,000	324,945	2,200,000	1,890,000	609.68%	
Expenditures and Transfers Out									
<i>Capital</i>									
800-3000	Purchase - System Construction	0	0	0	0	1,500,000	1,500,000	#DIV/0!	
800-3100	Purchase - System Engineering	0	19,445	310,000	310,000	700,000	390,000	125.81%	
	TOTAL CAPITAL	0	19,445	310,000	310,000	2,200,000	1,890,000	609.68%	
	TOTAL EXPENDITURES	0	19,445	310,000	310,000	2,200,000	1,890,000	609.68%	
	REVENUE OVER (UNDER) EXPENDITURES	0	(14,945)	0	14,945	0			
Ending Fund Balance						0			

Hilldale Ave. Improvement Special Project Fund (Fund 413, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	0	0			
Revenues and Transfers In									
390-1000	Transfer from General Fund	0	0	0	0	1,275,000	1,275,000	#DIV/0!	
	TOTAL REVENUES	0	0	0	0	1,275,000	1,275,000	#DIV/0!	
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	1,150,000	1,150,000	#DIV/0!	
800-3100	Purchase - System Engineering	0	0	0	0	125,000	125,000	#DIV/0!	
	TOTAL CAPITAL	0	0	0	0	1,275,000	1,275,000	#DIV/0!	
	TOTAL EXPENDITURES	0	0	0	0	1,275,000	1,275,000	#DIV/0!	
	REVENUE OVER (UNDER) EXPENDITURES	0	0	0	0	0			
Ending Fund Balance						0			

Safe Routes to Schools Fund (Fund 420, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				0	(60,211)	(60,211)			
Revenues and Transfers In									
340-4500	Grant Proceeds	0	0	400,000	400,000	0	(400,000)	-100.00%	
390-3000	Transfer from General Fund - Streets	0	0	170,000	191,650	120,211	(49,789)	-29.29%	
	TOTAL REVENUES	0	0	570,000	591,650	120,211	(449,789)	-78.91%	
Expenditures and Transfers Out									
Capital									
800-2000	Purchase - Building/Land Improvement	0	0	15,000	20,800	0	(15,000)	-100.00%	
800-3000	Purchase - System	0	0	450,000	450,850	50,000	(400,000)	-88.89%	
800-3100	Purchase - System Engineering	0	60,211	105,000	120,000	10,000	(95,000)	-90.48%	
	TOTAL CAPITAL	0	60,211	570,000	591,650	60,000	(510,000)	-89.47%	
	TOTAL EXPENDITURES	0	60,211	570,000	591,650	60,000	(510,000)	-89.47%	
	REVENUE OVER (UNDER) EXPENDITURES	0	(60,211)	0	0	60,211			
Ending Fund Balance						0			

Recreation Trail Extension Fund (Fund 421, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance				(108,618)	(50,822)	(21,446)			
Revenues and Transfers In									
320-4000	Grant Proceeds - TAP	287,428	0	0	0	0	0	#DIV/0!	
320-4500	Grant Proceeds - ITEP	0	0	0	0	255,840	255,840	#DIV/0!	
390-1000	Transfer from General Fund - Streets	106,512	46	158,618	154,176	191,206	32,588	20.54%	
	TOTAL REVENUES	393,940	46	158,618	154,176	447,046	288,428	181.84%	
Expenditures and Transfers Out									
Capital									
800-2000	Purchase - Building/Property	0	0	0	20,000	0	0	#DIV/0!	
800-3000	Purchase - System Construction	374,922	0	0	0	380,000	380,000	#DIV/0!	
800-3100	Purchase - System Engineering	41,313	43,641	50,000	104,800	45,600	(4,400)	-8.80%	
	TOTAL CAPITAL	416,235	43,641	50,000	124,800	425,600	375,600	751.20%	
	TOTAL EXPENDITURES	416,235	43,641	50,000	124,800	425,600	375,600	751.20%	
	REVENUE OVER (UNDER) EXPENDITURES	(22,295)	(43,595)	108,618	29,376	21,446			
Ending Fund Balance						0			

N. Lawndale Special Service Area Capital Project Fund (Fund 430, Departments 003-Streets; 018-Storm Water Management)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				0	(9,044)	0		
Revenues and Transfers In								
310-1000	Property Taxes	0	0	16,000	16,500	16,500	500	3.13%
390-1000	Transfer from General Fund	0	30,957	1,644,580	1,510,944	205,300	(1,439,280)	-87.52%
	TOTAL REVENUES	0	30,957	1,660,580	1,527,444	221,800	(1,438,780)	-86.64%
Expenditures and Transfers Out								
Operations								
	<u>Streets (003):</u>							
530-2000	Legal Fees	0	310	0	0	0	0	#DIV/0!
	<u>Storm Water (018):</u>							
530-2000	Legal Fees	0	111	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	0	421	0	0	0		
Capital								
	<u>Streets - Purchase (003):</u>							
800-3000	System Construction	0	0	950,000	896,800	38,300	(911,700)	-95.97%
800-3100	System Engineering	0	18,261	99,250	107,700	1,000	(98,250)	-98.99%
800-3200	System Legal	0	2,939	0	0	0		
	<u>Storm Water - Purchase (018):</u>							
800-3000	System Construction		0	575,600	475,100	181,500		
800-3100	System Engineering	0	15,196	35,730	38,800	1,000		
800-3200	System Legal	0	3,184	0	0	0		
	TOTAL CAPITAL	0	39,580	1,660,580	1,518,400	221,800	(1,438,780)	-86.64%
	TOTAL EXPENDITURES	0	40,001	1,660,580	1,518,400	221,800	(1,438,780)	-86.64%
	REVENUE OVER (UNDER) EXPENDITURES	0	(9,044)	0	9,044	0		
Ending Fund Balance						0		

W. Holland Special Service Area Capital Project Fund (Fund 431, Departments 003-Streets; 018-Storm Water Management)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				0	(1,140)	0		
Revenues and Transfers In								
310-1000	Property Taxes	0	0	4,500	4,500	4,500	0	0.00%
390-1000	Transfer from General Fund	0	8,368	573,660	614,840	75,500	(498,160)	-86.84%
	TOTAL REVENUES	0	8,368	578,160	619,340	80,000	(498,160)	-86.16%
Expenditures and Transfers Out								
Operations								
	<u>Streets (003):</u>							
530-2000	Legal Fees	0	0	0	0	0	0	#DIV/0!
	<u>Storm Water (018):</u>							
530-2000	Legal Fees	0	0	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	0	0	0	0	0	0	#DIV/0!
Capital								
	<u>Streets - Purchase (003):</u>							
800-3000	System Construction	0	0	300,000	319,500	0	(300,000)	-100.00%
800-3100	System Engineering	0	3,390	42,000	43,000	0	(42,000)	-100.00%
800-3200	System Legal	0	1,174	0	0	0	0	#DIV/0!
	<u>Storm Water - Purchase (018):</u>							
800-3000	System Construction	0	0	216,000	235,000	80,000	(136,000)	-62.96%
800-3100	System Engineering	0	3,673	20,160	20,700	0	(20,160)	-100.00%
800-3200	System Legal	0	1,271	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	0	9,508	578,160	618,200	80,000	(498,160)	-86.16%
	TOTAL EXPENDITURES	0	9,508	578,160	618,200	80,000	(498,160)	-86.16%
	REVENUE OVER (UNDER) EXPENDITURES	0	(1,140)	0	1,140	0		
Ending Fund Balance						0		

Washington 223 Debt Service Fund (Fund 305, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Beginning Fund Balance									
				0	0	0			
Revenues and Transfers In									
340-4500	Loan Proceeds	1,000,000	0	0	0	0	0	#DIV/0!	
380-2000	Lease Income	59,744	59,745	0	0	0	0	#DIV/0!	
390-3000	Transfer from General Fund	4,079,349	924,057	0	0	0	0	#DIV/0!	
	TOTAL REVENUES	5,139,093	983,802	0	0	0	0	#DIV/0!	
Expenditures and Transfers Out									
Debt Service									
700-1000	Principal and Interest	5,124,157	983,802	0	0	0	0	#DIV/0!	
	TOTAL DEBT SERVICE	5,124,157	983,802	0	0	0	0	#DIV/0!	
	TOTAL EXPENDITURES	5,124,157	983,802	0	0	0	0	#DIV/0!	
	REVENUE OVER (UNDER) EXPENDITURES	14,936	0	0	0	0			
Ending Fund Balance									
						0			