# Budget Review – Water and Sewer Funds

***Water Fund – Fund 500***

- Water Subdivision Development Fee Account (Fund 500, Department 501)
- Water Connection Fee Account (Fund 500, Department 502)
- Water Tower Reserve Account (Fund 500, Department 503)

***Sewer Fund – Fund 501***

- Sewer Subdivision Development Account (Fund 501, Department 501)
- Sewer Connection Fee Account (Fund 501, Department 502)
- STP2 No. 2, Phase 2A Construction Account (Fund 516, Department 511)
- STP2 No. 2, Phase 2B Construction Account (Fund 516, Department 512)
- Sewer Bond Principal and Interest Account – 2009 IEPA Loan (Fund 517)
- Sewer Bond Reserve Account – 2009 IEPA Loan (Fund 514)
- Sewer Bond Depreciation Account – 2009 IEPA Loan (Fund 515)
- Sewer Bond Principal and Interest Account – 1997 IEPA Loan (Fund 513)
- Sewer Bond Reserve Account – 1997 IEPA Loan (Fund 514)
- Sewer Bond Depreciation Account – 1997 IEPA Loan (Fund 515)

*Please note that Staff are still analyzing and making recommended changes for the Capital Equipment Replacement Fund which will be submitted after finalizing within the next week and prior to First Reading*

## Water Fund (Fund 500, 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** | | | | **1,669,472** | **1,946,260** | **1,380,175** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 340-4500 | Grant Proceeds | 724 | 383 | 0 | 1,262 | 500 | 500 | #DIV/0! |
| 350-3000 | Forfeited Inspection Fees | 500 | 900 | 1,000 | 500 | 1,000 | 0 | 0.00% |
| 350-5000 | Water Late Payment/Restoration Fee | 22,617 | 30,661 | 37,500 | 41,500 | 42,000 | 4,500 | 12.00% |
| 360-1000 | Metered Water Sales | 1,320,433 | 1,296,964 | 1,335,880 | 1,400,000 | 1,435,000 | 99,120 | 7.42% |
| 360-1100 | Pumphouse Sales | 6,779 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 360-2000 | Sale of Water Meters/Radios | 7,306 | 5,420 | 4,000 | 5,000 | 5,000 | 1,000 | 25.00% |
| 360-3000 | Technology Fee | 290,513 | 293,179 | 290,000 | 294,000 | 292,000 | 2,000 | 0.69% |
| 360-4000 | Infrastructure Fixed Fee | 4,386 | 344,956 | 647,570 | 631,000 | 825,000 | 177,430 | 27.40% |
| 370-5200 | Water Construction Fee | 1,100 | 900 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 380-1000 | Interest Income | 24,603 | 21,882 | 16,250 | 10,000 | 5,000 | (11,250) | -69.23% |
| 380-9000 | Misc. Income | 3,754 | 23,831 | 1,000 | 750 | 1,000 | 0 | 0.00% |
| 390-2000 | Transfer from Sewer Fund | 8,284 | 12,348 | 20,250 | 12,500 | 23,000 | 2,750 | 13.58% |
| | **TOTAL REVENUES** | **1,690,999** | **2,036,424** | **2,359,450** | **2,402,512** | **2,635,500** | 276,050 | 11.70% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Personnel* | | | | | | | | |
| 410-1000 | Salaries - Regular | 382,073 | 410,535 | 478,000 | 448,000 | 500,000 | 22,000 | 4.60% |
| 410-1500 | Salaries - Standby | 7,175 | 7,125 | 9,000 | 7,000 | 8,000 | (1,000) | -11.11% |
| 410-2000 | Salaries - Overtime | 32,380 | 31,808 | 3,700 | 40,000 | 35,000 | 31,300 | 845.95% |
| 410-3000 | Unused Sick Time/GHIP | 2,669 | 2,516 | 7,300 | 1,200 | 7,700 | 400 | 5.48% |
| 420-1000 | Salaries - Part-Time | 5,947 | 7,829 | 14,000 | 8,000 | 23,000 | 9,000 | 64.29% |
| 450-1000 | Group Insurance | 128,904 | 124,626 | 166,000 | 135,000 | 140,000 | (26,000) | -15.66% |
| 450-1100 | Health Savings Plan Contribution | 5,165 | 5,133 | 7,000 | 6,000 | 9,000 | 2,000 | 28.57% |
| 450-1200 | Retiree Health Insurance | 17,500 | 26,950 | 28,000 | 30,000 | 44,000 | 16,000 | 57.14% |
| 450-2000 | Unemployment Taxes | 472 | 551 | 650 | 700 | 750 | 100 | 15.38% |
| 450-2500 | Workers Compensation Insurance | 6,286 | 6,935 | 8,000 | 6,000 | 7,000 | (1,000) | -12.50% |
| 470-1000 | Uniform Allowance | 2,395 | 2,267 | 2,500 | 2,100 | 2,700 | 200 | 8.00% |
| | **TOTAL PERSONNEL** | **590,966** | **626,275** | **724,150** | **684,000** | **777,150** | 53,000 | 7.32% |

## Water Fund (Fund 500, Department 000)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| *Operations* | | | | | | | | |
| 510-1000 | R & M Building - Contractual | 91,602 | 2,585 | 101,000 | 12,600 | 15,000 | (86,000) | -85.15% |
| 510-1500 | R & M Equipment - Contractual | 7,692 | 5,957 | 12,500 | 9,000 | 11,000 | (1,500) | -12.00% |
| 510-9000 | R & M System - Contractual | 59,096 | 23,096 | 111,500 | 105,000 | 49,000 | (62,500) | -56.05% |
| 530-1500 | Engineering Fees | 0 | 21,096 | 10,000 | 1,200 | 5,000 | (5,000) | -50.00% |
| 530-2000 | Legal Fees | 10,516 | 2,981 | 12,000 | 10,000 | 10,000 | (2,000) | -16.67% |
| 530-2500 | Drug & Alcohol Testing Expense | 216 | 89 | 400 | 100 | 250 | (150) | -37.50% |
| 530-3000 | IT Support | 17,644 | 25,337 | 27,500 | 18,000 | 25,575 | (1,925) | -7.00% |
| 530-4000 | Professional Fees | 19,731 | 11,510 | 11,500 | 8,800 | 9,700 | (1,800) | -15.65% |
| 530-5000 | Water Testing | 10,408 | 12,329 | 12,000 | 12,000 | 12,000 | 0 | 0.00% |
| 550-1000 | Postage Expense | 9,528 | 11,646 | 17,000 | 12,000 | 13,000 | (4,000) | -23.53% |
| 550-1500 | Communications | 12,457 | 14,666 | 20,000 | 18,500 | 14,100 | (5,900) | -29.50% |
| 550-2000 | Printing/Publishing Fees | 1,314 | 1,779 | 1,500 | 6,000 | 4,000 | 2,500 | 166.67% |
| 560-1000 | Membership Dues | 930 | 829 | 1,000 | 1,200 | 1,825 | 825 | 82.50% |
| 560-1500 | Training | 718 | 1,304 | 2,000 | 1,000 | 2,000 | 0 | 0.00% |
| 560-2500 | Reference Materials/Manuals | 141 | 285 | 1,000 | 1,000 | 1,500 | 500 | 50.00% |
| 560-3000 | Software | 5,541 | 10,978 | 26,500 | 20,000 | 14,000 | (12,500) | -47.17% |
| 570-3000 | Electricity | 114,295 | 107,533 | 115,000 | 115,000 | 120,000 | 5,000 | 4.35% |
| 570-3500 | Heating | 4,789 | 4,135 | 5,000 | 3,500 | 5,000 | 0 | 0.00% |
| 590-1000 | Property Insurance | 5,667 | 8,773 | 10,600 | 8,000 | 9,000 | (1,600) | -15.09% |
| 590-2000 | Lease/Rent Expense | 1,898 | 3,380 | 3,500 | 6,800 | 5,000 | 1,500 | 42.86% |
| 610-1000 | R & M Building - Commodities | 2,776 | 1,580 | 4,000 | 1,200 | 6,000 | 2,000 | 50.00% |
| 610-1500 | R & M Equipment - Commodities | 2,527 | 3,253 | 5,000 | 2,300 | 4,000 | (1,000) | -20.00% |
| 610-9900 | R & M System - Commodities | 30,754 | 31,590 | 35,000 | 41,000 | 45,000 | 10,000 | 28.57% |
| 650-1000 | Office Supplies | 670 | 1,208 | 1,000 | 500 | 1,000 | 0 | 0.00% |
| 650-1500 | Operating Supplies | 1,937 | 2,839 | 3,000 | 1,500 | 2,500 | (500) | -16.67% |
| 650-1800 | Health & Safety Equipment | 4,021 | 1,698 | 3,000 | 500 | 2,000 | (1,000) | -33.33% |
| 650-2000 | Miscellaneous Equipment | 8,485 | 4,573 | 5,500 | 5,000 | 5,500 | 0 | 0.00% |
| 650-3500 | Chemicals | 26,766 | 28,205 | 32,000 | 33,000 | 36,000 | 4,000 | 12.50% |
| 650-3900 | Softener Salt | 104,274 | 111,474 | 120,000 | 118,000 | 125,000 | 5,000 | 4.17% |
| 650-4000 | Lab/Testing Supplies | 8,192 | 4,306 | 6,000 | 5,000 | 8,000 | 2,000 | 33.33% |
| 910-1900 | COVID-19 Expenses | 0 | 639 | 0 | 7,500 | 5,000 | 5,000 | #DIV/0! |
| 910-9000 | Miscellaneous Expense | 2,718 | 636 | 1,000 | 500 | 1,000 | 0 | 0.00% |
| 910-9900 | Bad Debts/Collection Expense | 3,824 | 2,957 | 3,500 | 3,500 | 4,000 | 500 | 14.29% |
| | **TOTAL OPERATIONS** | **571,127** | **465,246** | **720,500** | **589,200** | **571,950** | (148,550) | -20.62% |

## Water Fund (Fund 500, Department 000)

| 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 | 8,025 | 23,377 | 11,000 | 12,000 | 22,000 | 11,000 | 100.00% |
| 800-2000 | Purchase - Building/Property | 2,364 | 0 | 10,500 | 11,000 | 5,000 | (5,500) | -52.38% |
| 800-3000 | Purchase - System | 69,277 | 105,126 | 948,900 | 828,800 | 1,078,900 | 130,000 | 13.70% |
| 800-3100 | Purchase - System Engineering | 14,080 | 52,436 | 106,000 | 126,000 | 150,000 | 44,000 | 41.51% |
| 800-5000 | Purchase - Meters | 16,568 | 15,495 | 40,500 | 25,000 | 46,000 | 5,500 | 13.58% |
| | **TOTAL CAPITAL** | **110,314** | **196,434** | **1,116,900** | **1,002,800** | **1,301,900** | 185,000 | 16.56% |
| | | | | | | | | |
| *Debt Service* | | | | | | | | |
| 700-1100 | AMR Loan - Principal | 213,772 | 219,257 | 237,125 | 224,627 | 230,257 | (6,868) | -2.90% |
| 700-1600 | AMR Loan - Interest | 45,500 | 39,825 | 24,190 | 36,688 | 31,058 | 6,868 | 28.39% |
| | **TOTAL DEBT SERVICE** | **259,272** | **259,082** | **261,315** | **261,315** | **261,315** | 0 | 0.00% |
| | | | | | | | | |
| *Inter/Intrafund Transfers* | | | | | | | | |
| 950-1800 | Transfer to MERF | 139,000 | 95,000 | 74,500 | 74,500 | 82,500 | 8,000 | 10.74% |
| 950-2000 | Transfer to Capital Repl. Fund | 30,712 | 30,712 | 30,712 | 30,712 | 30,712 | 0 | 0.00% |
| | Transfer to Building Maintenance Fund | 0 | 0 | 0 | 0 | 15,400 | 15,400 | #DIV/0! |
| 950-3500 | Transfer to General Fund - Leg./Adm. | 1,066 | 619 | 700 | 470 | 1,100 | 400 | 57.14% |
| 950-4900 | Transfer to Social Security/Medicare | 35,200 | 36,000 | 39,000 | 38,500 | 44,000 | 5,000 | 12.82% |
| 950-5000 | Transfer to IMRF | 18,000 | 16,000 | 19,000 | 20,000 | 23,000 | 4,000 | 21.05% |
| 950-5300 | Transfer to Water Tower Reserve | 0 | 0 | 275,000 | 260,000 | 0 | (275,000) | -100.00% |
| 950-6000 | Transfer to General Fund - City Hall | 9,952 | 6,532 | 6,200 | 7,100 | 14,200 | 8,000 | 129.03% |
| | **TOTAL INTER/INTRAFUND TRANSFERS** | **233,930** | **184,863** | **445,112** | **431,282** | **210,912** | (234,200) | -52.62% |
| | | | | | | | | |
| | **TOTAL EXPENDITURES** | **1,765,609** | **1,731,900** | **3,267,977** | **2,968,597** | **3,123,227** | (144,750) | -4.43% |
| | | | | | | | | |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **(74,610)** | **304,524** | **(908,527)** | **(566,085)** | **(487,727)** | | |
| | | | | | | | | |
| **Ending Fund Balance** | | | | | | **892,448** | | |
| | | | | | | | | |
| **Minimum Standard Balance (25% of Revenues)** | | | | | | **658,875** | | |
| | | | | | | | | |
| **Surplus Funds** | | | | | | **233,573** | | |
| | | | | | | | | |
| *Depreciation Expense* | | | | | | | | |
| 990-5000 | Depreciation Expense - System | 501,714 | 485,951 | 550,000 | 500,000 | 525,000 | | |
| 990-5200 | Depreciation Expense - Buildings | 4,364 | 4,559 | 5,500 | 4,800 | 5,000 | | |
| 990-5500 | Depreciation Expense - Equipment | 36,997 | 39,978 | 50,000 | 42,000 | 45,000 | | |
| | **TOTAL DEPRECIATION EXPENSE** | 543,075 | 530,488 | 605,500 | 546,800 | 575,000 | | |

## Water Subdivision Development Fee Account (Fund 500, Department 501)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **526,898** | **518,304** | **523,419** | | |
| Revenues and Transfers In | | | | | | | | |
| 370-5100 | Subdivision Development Fees | 836 | 1,762 | 4,500 | 4,115 | 4,500 | 0 | 0.00% |
| 380-1000 | Interest Income | 11,517 | 8,910 | 6,200 | 1,000 | 1,000 | (5,200) | -83.87% |
| | **TOTAL REVENUES** | **12,353** | **10,672** | **10,700** | **5,115** | **5,500** | (5,200) | -48.60% |
| Expenditures and Transfers Out | | | | | | | | |
| *Capital* | | | | | | | | |
| 800-3000 | Purchase - System | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 800-3100 | Purchase - System Engineering | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL CAPITAL** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **TOTAL EXPENDITURES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **12,353** | **10,672** | **10,700** | **5,115** | **5,500** | | |
| **Ending Fund Balance** | | | | | | **528,919** | | |

## Water Connection Fee Account (Fund 500, Department 502)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **766,417** | **762,354** | **771,654** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 370-5100 | Connection Fees | 6,118 | 5,390 | 2,100 | 3,500 | 2,100 | 0 | 0.00% |
| 380-1000 | Interest Income | 11,126 | 13,521 | 6,500 | 5,800 | 2,500 | (4,000) | -61.54% |
| | **TOTAL REVENUES** | **17,244** | **18,911** | **8,600** | **9,300** | **4,600** | (4,000) | -46.51% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Capital* | | | | | | | | |
| 800-3000 | Purchase - System | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 800-3100 | Purchase - System Engineering | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL CAPITAL** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **TOTAL EXPENDITURES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **17,244** | **18,911** | **8,600** | **9,300** | **4,600** | | |
| **Ending Fund Balance** | | | | | | **776,254** | | |

# Water Tower Reserve Account (Fund 500, Department 503)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **319,172** | **320,132** | **6,832** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 380-1000 | Interest Income | 3,100 | 5,291 | 3,600 | 500 | 0 | (3,600) | -100.00% |
| 380-2000 | Rental Income | 32,097 | 34,052 | 35,200 | 35,000 | 36,000 | 800 | 2.27% |
| 390-1500 | Transfer from Water O & M | 0 | 0 | 275,000 | 260,000 | 0 | (275,000) | -100.00% |
| | **TOTAL REVENUES** | **35,197** | **39,343** | **313,800** | **295,500** | **36,000** | (277,800) | -88.53% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Operations* | | | | | | | | |
| 510-9000 | R & M System - Contractual | 5,890 | 0 | 15,000 | 10,000 | 10,000 | (5,000) | -33.33% |
| 530-1500 | Engineering Fees | 0 | 4,430 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL OPERATIONS** | **5,890** | **4,430** | **15,000** | **10,000** | **10,000** | (5,000) | -33.33% |
| *Capital* | | | | | | | | |
| 800-3000 | Purchase - System | 0 | 0 | 553,900 | 563,700 | 0 | (553,900) | -100.00% |
| 800-3100 | Purchase - System Engineering | 0 | 950 | 33,450 | 35,100 | 0 | (33,450) | -100.00% |
| | **TOTAL CAPITAL** | **0** | **950** | **587,350** | **598,800** | **0** | (587,350) | -100.00% |
| | **TOTAL EXPENDITURES** | **5,890** | **5,380** | **602,350** | **608,800** | **10,000** | (592,350) | -98.34% |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **29,307** | **33,963** | **(288,550)** | **(313,300)** | **26,000** | | |
| **Ending Fund Balance** | | | | | | **32,832** | | |

## Sewer Fund (Fund 501, 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** | | | | **6,290,527** | **6,429,405** | **5,978,428** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 340-4500 | Grant Proceeds | 724 | 383 | 0 | 1,262 | 500 | 500 | #DIV/0! |
| 350-5000 | Sewer Late Payment/Restoration Fee | 47,323 | 33,688 | 32,500 | 35,600 | 33,000 | 500 | 1.54% |
| 360-1000 | Sewer Billings | 2,182,254 | 2,295,524 | 2,361,500 | 2,400,000 | 2,460,000 | 98,500 | 4.17% |
| 360-1100 | N. Tazewell Water District | 149,113 | 165,297 | 175,000 | 165,000 | 170,000 | (5,000) | -2.86% |
| 360-4000 | Infrastructure Fixed Fee | 898 | 71,489 | 132,000 | 137,500 | 202,000 | 70,000 | 53.03% |
| 380-1000 | Interest Income | 80,093 | 80,427 | 50,000 | 45,000 | 10,000 | (40,000) | -80.00% |
| 380-4000 | Rebates/Incentives | 0 | 24,000 | 0 | 0 | 0 | 0 | #DIV/0! |
| 380-9000 | Misc. Income | 0 | 4,825 | 500 | 750 | 500 | 0 | 0.00% |
| 390-2000 | Transfer from Sewer Connection Fees | 46,489 | 46,963 | 47,436 | 47,436 | 47,436 | 0 | 0.00% |
| Old Acct. | Transfer from 1997 Bond Reserve | 202,116 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Old Acct. | Transfer from 1997 Bond Depreciation | 145,000 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Old Acct. | Transfer from 1997 Bond Principal & Interest | 44,913 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | Transfer fro STP No. 2 Phase 2A | 0 | 70,715 | 0 | 0 | 0 | | |
| | **TOTAL REVENUES** | **2,898,923** | **2,793,311** | **2,798,936** | **2,832,548** | **2,923,436** | 124,500 | 4.45% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Personnel* | | | | | | | | |
| 410-1000 | Salaries - Regular | 465,598 | 482,058 | 556,000 | 545,000 | 580,000 | 24,000 | 4.32% |
| 410-1500 | Salaries - Standby | 8,322 | 8,322 | 10,000 | 9,000 | 10,000 | 0 | 0.00% |
| 410-2000 | Salaries - Overtime | 39,326 | 39,239 | 45,000 | 53,000 | 50,000 | 5,000 | 11.11% |
| 410-3000 | Unused Sick Time/GHIP | 4,501 | 3,908 | 8,500 | 1,300 | 9,000 | 500 | 5.88% |
| 420-1000 | Salaries - Part-Time | 10,520 | 13,471 | 20,100 | 13,000 | 22,000 | 1,900 | 9.45% |
| 450-1000 | Group Insurance | 134,685 | 130,282 | 184,000 | 167,000 | 185,500 | 1,500 | 0.82% |
| 450-1100 | Health Savings Plan Contribution | 5,792 | 5,578 | 8,500 | 7,200 | 10,000 | 1,500 | 17.65% |
| 450-1200 | Retiree Health Insurance | 23,000 | 36,850 | 38,000 | 41,400 | 44,000 | 6,000 | 15.79% |
| 450-2000 | Unemployment Taxes | 498 | 582 | 650 | 850 | 900 | 250 | 38.46% |
| 450-2500 | Workers Compensation Insurance | 7,578 | 9,437 | 10,000 | 9,400 | 9,800 | (200) | -2.00% |
| 470-1000 | Uniform Allowance | 2,974 | 2,639 | 3,000 | 3,000 | 3,200 | 200 | 6.67% |
| | **TOTAL PERSONNEL** | **702,794** | **732,366** | **883,750** | **850,150** | **924,400** | 40,650 | 4.60% |

## Sewer Fund (Fund 501, Department 000)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| *Operations* | | | | | | | | |
| 510-1000 | R & M Building - Contractual | 15,353 | 9,111 | 36,500 | 9,100 | 14,500 | (22,000) | -60.27% |
| 510-1500 | R & M Equipment - Contractual | 7,936 | 6,874 | 12,000 | 15,100 | 16,000 | 4,000 | 33.33% |
| 510-9000 | R & M System - Contractual | 38,191 | 60,848 | 62,000 | 46,000 | 59,500 | (2,500) | -4.03% |
| 530-1500 | Engineering Fees | 0 | 26,835 | 10,000 | 250 | 5,000 | (5,000) | -50.00% |
| 530-2000 | Legal Fees | 9,032 | 5,771 | 12,000 | 8,000 | 10,000 | (2,000) | -16.67% |
| 530-2500 | Drug & Alcohol Testing Expense | 314 | 129 | 400 | 100 | 250 | (150) | -37.50% |
| 530-3000 | IT Support | 16,300 | 26,254 | 30,500 | 21,400 | 26,775 | (3,725) | -12.21% |
| 530-4000 | Professional Fees | 26,226 | 9,422 | 10,500 | 8,000 | 9,100 | (1,400) | -13.33% |
| 530-5000 | Sewer Testing | 7,381 | 8,018 | 8,000 | 4,800 | 7,000 | (1,000) | -12.50% |
| 530-9000 | IEPA Permit Fees | 25,000 | 25,000 | 25,000 | 17,500 | 15,500 | (9,500) | -38.00% |
| 550-1000 | Postage Expense | 9,108 | 11,788 | 17,000 | 12,000 | 13,000 | (4,000) | -23.53% |
| 550-1500 | Communications | 13,138 | 16,488 | 20,000 | 18,500 | 16,200 | (3,800) | -19.00% |
| 550-2000 | Printing/Publishing Fees | 1,314 | 1,457 | 1,500 | 6,000 | 4,000 | 2,500 | 166.67% |
| 560-1000 | Membership Dues | 125 | 10 | 300 | 600 | 1,000 | 700 | 233.33% |
| 560-1500 | Training | 949 | 912 | 2,000 | 800 | 2,000 | 0 | 0.00% |
| 560-2500 | Reference Materials/Manuals | 141 | 285 | 1,200 | 800 | 1,200 | 0 | 0.00% |
| 560-3000 | Software | 5,085 | 8,735 | 24,000 | 19,000 | 14,000 | (10,000) | -41.67% |
| 570-3000 | Electricity | 171,766 | 175,330 | 175,000 | 125,000 | 150,000 | (25,000) | -14.29% |
| 570-3500 | Heating | 4,255 | 3,259 | 5,000 | 2,000 | 5,000 | 0 | 0.00% |
| 590-1000 | Property Insurance | 12,493 | 9,344 | 10,000 | 7,500 | 8,500 | (1,500) | -15.00% |
| 590-2000 | Lease/Rent Expense | 3,479 | 3,725 | 6,600 | 5,000 | 5,000 | (1,600) | -24.24% |
| 590-2500 | Contractual Services | 43,144 | 53,533 | 45,000 | 42,700 | 70,000 | 25,000 | 55.56% |
| 610-1000 | R & M Building - Commodities | 5,617 | 1,607 | 13,000 | 5,500 | 8,000 | (5,000) | -38.46% |
| 610-1500 | R & M Equipment - Commodities | 4,346 | 3,769 | 5,000 | 5,000 | 4,500 | (500) | -10.00% |
| 610-9900 | R & M System - Commodities | 17,738 | 30,714 | 44,000 | 25,700 | 82,000 | 38,000 | 86.36% |
| 650-1000 | Office Supplies | 872 | 964 | 1,000 | 500 | 1,000 | 0 | 0.00% |
| 650-1500 | Operating Supplies | 3,371 | 4,135 | 4,000 | 2,700 | 4,000 | 0 | 0.00% |
| 650-1800 | Health & Safety Equipment | 2,486 | 2,925 | 3,000 | 1,500 | 2,000 | (1,000) | -33.33% |
| 650-2000 | Miscellaneous Equipment | 8,933 | 10,000 | 5,500 | 7,000 | 7,000 | 1,500 | 27.27% |
| 650-3500 | Chemicals | 22,584 | 18,648 | 32,000 | 30,000 | 37,000 | 5,000 | 15.63% |
| 650-4000 | Lab/Testing Supplies | 3,653 | 5,986 | 7,000 | 4,500 | 7,000 | 0 | 0.00% |
| 910-1900 | COVID-19 Expenses | 0 | 527 | 0 | 5,500 | 4,000 | 4,000 | #DIV/0! |
| 910-9000 | Miscellaneous Expense | 1,992 | 1,131 | 2,500 | 500 | 500 | (2,000) | -80.00% |
| 910-9900 | Bad Debts/Collection Expense | 6,307 | 4,430 | 7,000 | 3,500 | 3,500 | (3,500) | -50.00% |
| | **TOTAL OPERATIONS** | **488,629** | **547,964** | **638,500** | **462,050** | **614,025** | (24,475) | -3.83% |

# Sewer Fund (Fund 501, Department 000)

| 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 | 14,951 | 24,798 | 32,500 | 23,800 | 24,000 | (8,500) | -26.15% |
| 800-2000 | Purchase - Building/Property | 69,329 | 152,522 | 15,000 | 51,200 | 80,000 | 65,000 | 433.33% |
| 800-3000 | Purchase - System | 100,208 | 257,031 | 961,500 | 900,000 | 1,414,500 | 453,000 | 47.11% |
| 800-3100 | Purchase - System Engineering | 0 | 14,311 | 70,000 | 69,000 | 55,000 | (15,000) | -21.43% |
| 800-3200 | Purchase - System Legal | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL CAPITAL** | **184,488** | **448,662** | **1,079,000** | **1,044,000** | **1,573,500** | 494,500 | 45.83% |
| *Debt Service* | | | | | | | | |
| 700-3000 | STP2 Phase 2A - Principal | 167,666 | 172,358 | 177,148 | 177,148 | 180,261 | 3,113 | 1.76% |
| 700-3100 | STP2 Phase 2A - Interest | 66,837 | 62,161 | 60,033 | 60,033 | 56,920 | (3,113) | -5.19% |
| | **TOTAL DEBT SERVICE** | **234,503** | **234,519** | **237,181** | **237,181** | **237,181** | 0 | 0.00% |
| *Inter/Intrafund Transfers* | | | | | | | | |
| 950-1500 | Transfer to Water | 8,284 | 12,348 | 20,250 | 12,500 | 23,000 | 2,750 | 13.58% |
| 950-1800 | Transfer to MERF | 78,000 | 130,000 | 205,000 | 205,000 | 209,500 | 4,500 | 2.20% |
| | Transfer to Building Maintenance Fund | 0 | 0 | 0 | 0 | 32,500 | 32,500 | #DIV/0! |
| 950-2000 | Transfer to Capital Repl. Fund | 53,508 | 53,508 | 53,508 | 53,508 | 53,508 | 0 | 0.00% |
| 950-3500 | Transfer to General Fund - Leg./Adm. | 1,066 | 619 | 700 | 470 | 1,100 | 400 | 57.14% |
| 950-4900 | Transfer to Social Security/Medicare | 44,300 | 45,000 | 49,000 | 47,500 | 51,300 | 2,300 | 4.69% |
| 950-5000 | Transfer to IMRF | 22,000 | 23,000 | 24,000 | 25,000 | 27,000 | 3,000 | 12.50% |
| 950-6000 | Transfer to General Fund - City Hall | 9,952 | 6,532 | 6,200 | 7,100 | 14,200 | 8,000 | 129.03% |
| 950-5600 | Transfer to STP2 Construction, Phase 2A | 146,779 | 11,148 | 0 | 0 | 0 | 0 | #DIV/0! |
| 950-5700 | Transfer to STP2 Construction, Phase 2B | 21,981 | 120,496 | 305,500 | 339,066 | 172,500 | (133,000) | -43.54% |
| | **TOTAL INTER/INTRAFUND TRANSFERS** | **385,870** | **402,651** | **664,158** | **690,144** | **584,608** | (79,550) | -11.98% |
| | **TOTAL EXPENDITURES** | **1,996,284** | **2,366,162** | **3,502,589** | **3,283,525** | **3,933,714** | 431,125 | 12.31% |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **902,639** | **427,149** | **(703,653)** | **(450,977)** | **(1,010,278)** | | |
| **Ending Fund Balance** | | | | | | **4,968,150** | | |
| **Minimum Standard Balance (25% of Revenues)** | | | | | | 730,859 | | |
| **Surplus Funds** | | | | | | 4,237,291 | | |

## Sewer Subdivision Development Fee Account (Fund 501, Department 501)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **73,865** | **74,733** | **78,998** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 370-5100 | Subdivision Development Fees | 0 | 896 | 4,500 | 4,115 | 4,500 | 0 | 0.00% |
| 380-1000 | Interest Income | 1,646 | 1,272 | 1,000 | 150 | 150 | (850) | -85.00% |
| | **TOTAL REVENUES** | **1,646** | **2,168** | **5,500** | **4,265** | **4,650** | (850) | -15.45% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Capital* | | | | | | | | |
| 800-3000 | Purchase - System | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 800-3100 | Purchase - System Engineering | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL CAPITAL** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **TOTAL EXPENDITURES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **1,646** | **2,168** | **5,500** | **4,265** | **4,650** | | |
| **Ending Fund Balance** | | | | | | **83,648** | | |

## Sewer Connection Fee Account (Fund 501, Department 502)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **2,088,117** | **2,029,622** | **1,752,840** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 370-5100 | Connection Fees | 69,074 | 45,331 | 86,340 | 45,000 | 86,340 | 0 | 0.00% |
| 380-1000 | Interest Income | 35,084 | 38,993 | 20,000 | 15,000 | 4,000 | (16,000) | -80.00% |
| | **TOTAL REVENUES** | **104,158** | **84,324** | **106,340** | **60,000** | **90,340** | (16,000) | -15.05% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Capital* | | | | | | | | |
| 800-3000 | Purchase - System | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 800-3100 | Purchase - System Engineering | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL CAPITAL** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| *Inter/Intrafund Transfers* | | | | | | | | |
| 950-5000 | Transfer to Sewer O & M | 46,489 | 46,963 | 47,436 | 47,436 | 47,436 | 0 | 0.00% |
| 950-5300 | Transfer to Sewer P & I 2009 | 285,847 | 285,444 | 287,946 | 289,346 | 289,346 | 1,400 | 0.49% |
| 950-5500 | Transfer to Sewer Bond Depreciation 2009 | 14,746 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL INTER/INTRAFUND TRANSFERS** | **347,082** | **332,407** | **335,382** | **336,782** | **336,782** | 1,400 | 0.42% |
| | **TOTAL EXPENDITURES** | **347,082** | **332,407** | **335,382** | **336,782** | **336,782** | | |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **(242,924)** | **(248,083)** | **(229,042)** | **(276,782)** | **(246,442)** | | |
| **Ending Fund Balance** | | | | | | **1,506,398** | | |

## Sewer Bond Principal and Interest Account - 2009 IEPA Loan (Fund 517)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **131,782** | **131,666** | **131,666** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 380-1000 | Interest Income | 2,612 | 2,085 | 1,500 | 100 | 100 | (1,400) | -93.33% |
| 390-2100 | Transfer from Sewer Connection Fees | 285,847 | 285,444 | 287,946 | 289,346 | 289,346 | 1,400 | 0.49% |
| | **TOTAL REVENUES** | **288,459** | **287,529** | **289,446** | **289,446** | **289,446** | 0 | 0.00% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Debt Service* | | | | | | | | |
| 700-1100 | STP2 Exp. 2009 - Principal | 289,446 | 289,446 | 289,446 | 289,446 | 289,446 | 0 | 0.00% |
| | **TOTAL DEBT SERVICE** | **289,446** | **289,446** | **289,446** | **289,446** | **289,446** | 0 | 0.00% |
| | **TOTAL EXPENDITURES** | **289,446** | **289,446** | **289,446** | **289,446** | **289,446** | 0 | 0.00% |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **(987)** | **(1,917)** | **0** | **0** | **0** | | |
| **Ending Fund Balance** | | | | | | **131,666** | | |

## Sewer Bond Reserve Account - 2009 IEPA Loan (Fund 514)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **289,446** | **289,446** | **289,446** | | |
| Revenues and Transfers In | | | | | | | | |
| | **TOTAL REVENUES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| Expenditures and Transfers Out | | | | | | | | |
| | **TOTAL EXPENDITURES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **0** | **0** | **0** | **0** | **0** | | |
| **Ending Fund Balance** | | | | | | **289,446** | | |

## Sewer Bond Depreciation Account - 2009 IEPA Loan (Fund 515)

| Account # | Account Description | Actual FY18-19 | Actual FY19-20 | Budget FY20-21 | Est. Act. FY20-21 | Budget FY21-22 | Variance ($) | Variance (%) |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | **521,553** | **521,553** | **521,553** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 390-2100 | Transfer from Sewer Connection Fees | 14,746 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL REVENUES** | **14,746** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| **Expenditures and Transfers Out** | | | | | | | | |
| | **TOTAL EXPENDITURES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **14,746** | **0** | **0** | **0** | **0** | | |
| **Ending Fund Balance** | | | | | | **521,553** | | |

## Sewer Bond Principal and Interest Account - 1997 IEPA Loan (Fund 513)

| 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** | | | | | | | | |
| | **TOTAL REVENUES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| **Expenditures and Transfers Out** | | | | | | | | |
| ***Inter/Intrafund Transfers*** | | | | | | | | |
| 950-2000 | Transfer to Sewer O & M | 44,913 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL INTER/INTRAFUND TRANSFERS** | **44,913** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **TOTAL EXPENDITURES** | **44,913** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **(44,913)** | **0** | **0** | **0** | **0** | | |
| **Ending Fund Balance** | | | | | | **0** | | |

## Sewer Bond Reserve Account - 1997 IEPA Loan (Fund 514)

| 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** | | | | | | | | |
| | **TOTAL REVENUES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| **Expenditures and Transfers Out** | | | | | | | | |
| ***Inter/Intrafund Transfers*** | | | | | | | | |
| 950-2000 | Transfer to Sewer O & M | 202,116 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL INTER/INTRAFUND TRANSFERS** | **202,116** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **TOTAL EXPENDITURES** | **202,116** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **(202,116)** | **0** | **0** | **0** | **0** | | |
| **Ending Fund Balance** | | | | | | **0** | | |

## Sewer Bond Depreciation Account - 1997 IEPA Loan (Fund 515)

| 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** | | | | | | | | |
| | **TOTAL REVENUES** | **0** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Inter/Intrafund Transfers* | | | | | | | | |
| 950-2000 | Transfer to Sewer O & M | 145,000 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL INTER/INTRAFUND TRANSFERS** | **145,000** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **TOTAL EXPENDITURES** | **145,000** | **0** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **(145,000)** | **0** | **0** | **0** | **0** | | |
| **Ending Fund Balance** | | | | | | **0** | | |

## STP No. 2, Phase A Construction Account (Fund 516, Department 511)

| 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** | | | | | | | | |
| 340-5000 | Bond Proceeds | 0 | 70,715 | 0 | 0 | 0 | 0 | #DIV/0! |
| 390-5000 | Transfer from Sewer O & M | 146,779 | 11,148 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL REVENUES** | **146,779** | **81,863** | **0** | **0** | **0** | 0 | #DIV/0! |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Capital* | | | | | | | | |
| 800-3000 | Purchase - System | 104,654 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 800-3100 | Purchase - System Engineering | 11,574 | 6,411 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL CAPITAL** | **116,228** | **6,411** | **0** | **0** | **0** | 0 | #DIV/0! |
| *Inter/Intrafund Transfers* | | | | | | | | |
| 950-5000 | Transfer to Sewer O & M | 0 | 70,715 | 0 | 0 | 0 | 0 | #DIV/0! |
| | **TOTAL INTER/INTRAFUND TRANSFERS** | **0** | **70,715** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **TOTAL EXPENDITURES** | **116,228** | **77,126** | **0** | **0** | **0** | 0 | #DIV/0! |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **30,551** | **4,737** | **0** | **0** | **0** | | |
| **Ending Fund Balance** | | | | | | **0** | | |

## STP No. 2, Phase 2B Construction Account (Fund 516, Department 512)

| 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** | **(25,366)** | **0** | | |
| **Revenues and Transfers In** | | | | | | | | |
| 340-5000 | Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 390-5000 | Transfer from Sewer O & M | 21,981 | 120,496 | 305,500 | 339,066 | 172,500 | (133,000) | -43.54% |
| | **TOTAL REVENUES** | **21,981** | **120,496** | **305,500** | **339,066** | **172,500** | (133,000) | -43.54% |
| **Expenditures and Transfers Out** | | | | | | | | |
| *Capital* | | | | | | | | |
| 800-2000 | Purchase - Building/Property | 0 | 0 | 60,000 | 43,200 | 60,000 | 0 | 0.00% |
| 800-3000 | Purchase - System | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 800-3100 | Purchase - System Engineering | 33,277 | 125,712 | 238,000 | 263,000 | 105,000 | (133,000) | -55.88% |
| 800-3200 | Purchase - System Legal | 0 | 2,280 | 7,500 | 7,500 | 7,500 | 0 | 0.00% |
| | **TOTAL CAPITAL** | **33,277** | **127,992** | **305,500** | **313,700** | **172,500** | (133,000) | -43.54% |
| | **TOTAL EXPENDITURES** | **33,277** | **127,992** | **305,500** | **313,700** | **172,500** | (133,000) | -43.54% |
| | **REVENUE OVER (UNDER) EXPENDITURES** | **(11,296)** | **(7,496)** | **0** | **25,366** | **0** | | |
| **Ending Fund Balance** | | | | | | **0** | | |