

CITY OF WASHINGTON
PROPOSED BUDGET
FY 2021-22

Enclosed is the draft budget for FY 2021-22. Please note the following:

- General Fund
 - Staff worked throughout the week to revise the budget to balance desired Capital Improvement projects with available funding.
 - Stormwater projects were removed from the budget pending completion of a Citywide stormwater study which will identify and assist in the prioritization of projects and determine viable funding sources, including potential creation of a stormwater utility. Funding for high priority projects and the study were included in the budget through a transfer from General Fund.
 - The PPUATS funding for the center portion of Freedom Parkway is allocated for FY 2023-24. Staff recommends removing the eastern portion from the FY 2021-22 budget and deferring to the FY 2022-23 budget. This will allow the project to be bid together and hopefully benefit from the economies of scale. It is important to keep this project timeline moving as the City has indicated to Core & Main that this portion would be completed by the City in the near future. Staff also believes that this project will have a positive impact on Washington's future as it will open up developable land.
 - Operations increase of \$628,560 or 20.8% includes increased non-discretionary funding to TC3 of \$157,938 and the Fire Department of \$299,024 for a total increase of \$456,962. This represents an increase of 15% of the 20.8% increase. There are no additional funding sources in General Fund to address these increases.
 - As a reminder, the Capital Improvement projects funded from Reserves have been a priority for the last several years. The City Council approved a budget for FY 2019-20 that included \$3 million in planned reduction of General Fund Reserves. That budget contemplated an ending balance in General Fund of \$6.5 million after completion. Projects such as N. Lawndale, W. Holland, and Stratford Drive Bridge were projects included in the program. Expenditures for these projects have been incurred in FY 2020-21 or are budgeted in FY 2021-22 at a total cost of \$3 million as indicated on the General Fund Summary page. The total Fund Balance projected at the end of FY 2021-22 is \$8.3 million.
 - In addition to completing the capital projects mentioned above, the FY 2021-22 budget includes \$1,275,000 for Phase 1 of Hilldale, \$450,000 for design engineering for Freedom Parkway/Lakeshore Drive, and \$700,000 for Stormwater Management.
 - The Minimum Standard Balance recognized by the City Council is 25% of total revenue. The FY 2021-22 proposed budget shows a projected ending balance in the General Fund of \$8,257,044 which is 71% of total budgeted revenue, leaving surplus funds in excess of \$5 million.
 - Staff recommends in the near future reviewing and determining additional revenue sources to help address the increased public safety costs as well as identify funding for future desired capital improvement projects.
- Water Fund
 - Reserve spending of \$487,727. Budget for FY 2020-21 was (\$908,527) with Estimated Actual of (\$566,085) indicating inclusion in the FY 2021-22 budget for completion of planned capital projects. N. Lawndale, W. Holland and Hilldale total \$862,900,
- Sewer Fund
 - Reserve spending of \$1,010,278. Budget for FY 2020-21 was (\$703,653) with Estimated Actual of (\$450,977) indicating inclusion in the FY 2021-22 budget for completion of planned capital projects N. Lawndale, W. Holland and a one-time purchase of a replacement generator total \$1,121,500.

General Fund

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				11,906,994	10,705,054	11,414,946	11,791,907	11,042,879			
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	28,400	16,000	129.03%	
	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	11,576,768	527,369	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	772,675	(284,025)	-26.88%	
	Debt Service			0	0	0	0	0	0	#DIV/0!	
	Interfund Transfers			5,229,661	2,079,876	4,153,899	3,811,581	4,050,296	(103,603)	-2.49%	
	TOTAL EXPENDITURES			12,993,006	9,609,410	13,887,471	12,845,913	14,362,603	475,132	3.42%	
	REVENUE OVER (UNDER) EXPENDITURES			(1,201,940)	1,086,853	(2,838,072)	(749,028)	(2,785,835)			
Ending Fund Balance				10,705,054	11,791,907	8,576,874	11,042,879	8,257,044			
	Funded from Reserves as approved*:						Unrestricted	7,124,071			
	FY20-21						Recycling Grant	(45,120)			
	N. Lawndale	1,510,944					Tele. Tax	1,178,093			
	W. Holland	614,840						8,257,044			
	Stratford Dr Bridge	643,446						All Gen. Funds			
	FY21-22					End. Bal. as % of Total Revenue		71%			
	N. Lawndale	205,300									
	W. Holland	75,500									
	3,050,030			*Reserve funding agreed to and included in FY19-20 Budget was \$3M and showed a projected General Fund Ending Balance of \$6.5M							
	Operation Increase FY21-22:										
	TC3-Police	161,463									
	TC3-Fire	(3,525)									
	Fire Contract	299,024									
	Increase	456,962	15% of 21% increase								

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	9,598,548		
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	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								
Interfund Transfers								
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	450,000	140,000	45.16%
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	0	700,000	550,000	366.67%
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	2,711,229	3,039,175	38,435	1.28%
Net Expenditures from Departments								
Dept. 001	Legislative/Administrative	619,984	760,110	992,050	900,280	1,023,250	31,200	3.15%
Dept. 002	City Hall	79,947	50,679	49,528	56,428	127,528	78,000	157.49%
Dept. 003	Streets	2,235,784	1,611,340	3,101,469	2,791,274	2,711,731	(389,738)	-12.57%
Dept. 004	Police	3,305,647	3,321,859	3,900,549	3,619,247	3,971,227	70,678	1.81%
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	446,560	(70,800)	-13.68%
Dept. 007	Fire & Rescue	628,191	802,226	577,971	553,048	839,131	261,160	45.19%
	TOTAL NET DEPARTMENT EXPENDITURES	7,165,572	6,856,019	9,202,532	8,292,645	9,234,302	31,770	0.35%
	TOTAL EXPENDITURES	11,595,980	8,329,808	12,203,272	11,003,874	12,273,477	70,205	0.58%
	REVENUE OVER (UNDER) EXPENDITURES	(1,165,797)	1,124,603	(2,754,272)	(653,776)	(2,474,477)		
Ending Fund Balance						7,124,071		
Minimum Standard Balance (25% of Revenues)						2,449,750		
Surplus Funds						4,674,321		

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	0	(600)	-100.00%
950-2000	Transfer to Capital Repl. Fund	300	300	300	300	300	0	0.00%
	TOTAL INTERFUND TRANSFERS	3,700	300	900	900	300	(600)	-66.67%
	TOTAL EXPENDITURES	622,116	761,348	993,450	901,220	1,025,450	32,000	3.22%
	NET DEPARTMENT EXPENDITURES	(619,984)	(760,110)	(992,050)	(900,280)	(1,023,250)		

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	14,200	8,000	129.03%
390-2000	Transfer from Sewer Fund		9,952	6,532	6,200	7,100	14,200	8,000	129.03%
	TOTAL REVENUES		19,904	13,064	12,400	14,200	28,400	16,000	129.03%
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 (%)
Capital								
800-1500	Purchase - Equipment	10,269	12,530	0	0	60,000	60,000	#DIV/0!
800-2000	Purchase - Building/Property	0	0	0	13,000	0	-	#DIV/0!
	TOTAL CAPITAL	10,269	12,530	0	13,000	60,000	60,000	#DIV/0!
Interfund Transfers								
	Transfer to Building Maintenance Fund	0	0	0	0	16,200	16,200	#DIV/0!
950-2000	Transfer to Capital Repl. Fund	9,828	9,828	9,828	9,828	9,828	-	0.00%
	TOTAL INTERFUND TRANSFERS	9,828	9,828	9,828	9,828	26,028	16,200	164.84%
	TOTAL EXPENDITURES	99,851	63,743	61,928	70,628	155,928	94,000	151.79%
	NET DEPARTMENT EXPENDITURES	(79,947)	(50,679)	(49,528)	(56,428)	(127,528)		

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	302,000	(277,000)	-47.84%
800-4100	Purchase - Streets/Roads Engineering	142,028	35,834	129,500	80,000	42,000	(87,500)	-67.57%
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	522,000	(368,500)	-41.38%
Interfund Transfers								
950-1800	Transfer to MERF	390,000	370,000	403,500	403,500	576,000	172,500	42.75%
	Transfer to Building Maintenance Fund	0	0	0	0	9,000		
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	151,011	60,000	(110,000)	-64.71%
950-4300	Transfer to Rec. Trail Ext. Fund	106,512	46	158,618	124,800	45,600	(113,018)	-71.25%
	TOTAL INTERFUND TRANSFERS	505,663	379,197	741,269	688,462	699,751	(41,518)	-5.60%
	TOTAL EXPENDITURES	2,535,031	1,897,843	3,395,969	3,088,207	3,054,971	(340,998)	-10.04%
	REVENUE OVER (UNDER) EXPENDITURES	(2,256,284)	(1,631,840)	(3,121,969)	(2,813,274)	(2,756,851)		
	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)	(2,791,274)	(2,711,731)		

Police Account (Fund 100, Department 004)

Account #			Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Account Description									
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%

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	254,000	(121,000)	-32.27%
	Transfer to Building Maintenance Fund			0	0	0	0	2,400	2,400	#DIV/0!
950-2000	Transfer to Capital Repl. Fund			20,462	20,462	20,462	20,462	20,462	0	0.00%
	TOTAL INTERFUND TRANSFERS			275,462	210,462	395,462	395,462	276,862	(118,600)	-29.99%
	TOTAL EXPENDITURES			4,250,730	4,175,719	4,870,849	4,562,101	5,168,390	297,541	6.11%
NET DEPARTMENT EXPENDITURES				(3,305,647)	(3,321,859)	(3,900,549)	(3,619,247)	(3,971,227)		

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	0	(3,200)	-100.00%
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	2,500	(3,200)	-56.14%
	TOTAL EXPENDITURES	250,587	262,166	517,360	355,788	582,560	65,200	12.60%
	NET DEPARTMENT EXPENDITURES	(250,587)	(261,994)	(517,360)	(318,738)	(446,560)		

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	67,155	35,155	109.86%
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	67,155	(30,345)	-31.12%
Interfund Transfers								
	Transfer to Building Maintenance Fund	0	0	0	0	5,680	5,680	#DIV/0!
	TOTAL INTERFUND TRANSFERS	0	0	0	0	5,680	5,680	#DIV/0!
	TOTAL EXPENDITURES	694,287	865,977	908,570	898,110	1,171,254	262,684	28.91%
	NET DEPARTMENT EXPENDITURES	(628,191)	(802,226)	(577,971)	(553,048)	(839,131)		

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										
Interfund Transfers										
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		

Proprietary Funds

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								
<i>Capital</i>								
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		

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		

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	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS		44,913	0	0	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES		44,913	0	0	0	0	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES		(44,913)	0	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		

Motorized Equipment Replacement Fund (Fund 502, 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	1,848,697	2,480,997		
Revenues and Transfers In								
360-1000	Fuel Sales	16,724	15,380	15,000	13,000	15,000	0	0.00%
380-1000	Interest Income	24,404	27,780	16,000	18,000	12,000	(4,000)	-25.00%
380-9000	Misc. Income	352	0	0	0	0	0	#DIV/0!
390-9800	Sale of Equipment	0	0	0	0	0	0	#DIV/0!
390-1500	Transfer from Water	139,000	95,000	74,500	74,500	82,500	8,000	10.74%
390-2000	Transfer from Sewer	78,000	130,000	205,000	205,000	209,500	4,500	2.20%
390-3000	Transfer from Streets	390,000	370,000	403,500	403,500	576,000	172,500	42.75%
390-3500	Transfer from Legislative/Administrative	3,400	0	600	600	0	(600)	-100.00%
390-4000	Transfer from Police	255,000	190,000	375,000	375,000	254,000	(121,000)	-32.27%
390-6000	Transfer from Planning, Zoning & Code Enforcement	2,100	3,800	3,200	3,200	0	(3,200)	-100.00%
390-4500	Transfer from Cemetery	9,000	9,000	21,500	21,500	9,710	(11,790)	-54.84%
390-5000	Transfer from Pol. Spec. Proj. - Drug Enforcement	37,196	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	955,176	840,960	1,114,300	1,114,300	1,158,710	44,410	3.99%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	72,593	77,966	77,000	80,000	83,000	6,000	7.79%
410-1500	Salaries - Standby	180	270	500	300	500	0	0.00%
410-2000	Salaries - Overtime	5,473	3,942	6,000	7,700	6,500	500	8.33%
410-3000	Unused Sick Time/GHIP	630	1,400	1,200	900	1,300	100	8.33%
420-1000	Salaries - Part-Time	0	0	6,400	0	0	(6,400)	-100.00%
450-1000	Group Insurance	24,809	23,075	26,000	24,000	27,000	1,000	3.85%
450-1100	Health Savings Plan Contribution	1,116	1,132	1,200	1,100	1,200	0	0.00%
450-1200	Retiree Health Insurance	0	0	0	0	0	0	#DIV/0!
450-2000	Unemployment Taxes	68	88	100	100	110	10	10.00%
450-2500	Workers Compensation Insurance	2,138	2,034	2,500	2,200	2,400	(100)	-4.00%
470-1000	Uniform Allowance	234	450	500	450	500	0	0.00%
	TOTAL PERSONNEL	107,241	110,357	121,400	116,750	122,510	1,110	0.91%

Motorized Equipment Replacement Fund (Fund 502, 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	371	139	2,600	2,000	2,000	(600)	-23.08%
510-8000	R & M - Contractual	62,383	61,121	60,100	65,100	65,100	5,000	8.32%
530-2500	Drug & Alcohol Testing Expense	49	20	50	50	50	0	0.00%
530-4000	Professional Fees	0	0	500	2,500	2,500	2,000	400.00%
550-1500	Communications	0	2	0	50	50	50	#DIV/0!
560-1000	Membership Dues	0	0	0	0	0	0	#DIV/0!
560-1500	Training	0	883	1,950	1,000	1,200	(750)	-38.46%
560-2500	Reference Materials/Manuals	0	0	250	50	200	(50)	-20.00%
590-1000	Property Insurance	31,868	36,203	39,000	37,000	40,000	1,000	2.56%
590-2000	Lease/Rent Expense	7,000	7,000	7,000	7,000	106,941	99,941	1427.73%
610-8000	R & M - Commodities	66,672	64,481	60,000	60,000	60,000	0	0.00%
650-1500	Operating Supplies	1,699	1,466	2,000	1,000	1,800	(200)	-10.00%
650-2000	Miscellaneous Equipment	1,533	959	2,500	2,500	2,500	0	0.00%
650-3000	Fuel	148,995	145,641	175,000	130,000	175,000	0	0.00%
910-1900	COVID-19 Expenses	0	858	0	1,000	1,000	1,000	#DIV/0!
910-9000	Miscellaneous Expense	868	889	1,000	1,000	1,000	0	0.00%
	TOTAL OPERATIONS	321,438	319,662	351,950	310,250	459,341	107,391	30.51%
Capital								
800-1500	Purchase - Vehicles and Equipment	444,748	323,394	101,000	55,000	578,000	477,000	472.28%
	TOTAL CAPITAL	444,748	323,394	101,000	55,000	578,000	477,000	472.28%
Interfund Transfers								
	Transfer to Building Maintenance Fund	0	0	0	0	350,000	350,000	#DIV/0!
	TOTAL INTERFUND TRANSFERS	0	0	0	0	350,000	350,000	#DIV/0!
	TOTAL EXPENDITURES	873,427	753,413	574,350	482,000	1,509,851	935,501	162.88%
	REVENUE OVER (UNDER) EXPENDITURES	81,749	87,547	539,950	632,300	(351,141)		
Ending Fund Balance						2,129,856		
Depreciation Expense								
990-6500	Depreciation Expense - Motorized Equipment	322,354	352,632	350,000	375,000	300,000		
	TOTAL DEPRECIATION EXPENSE	322,354	352,632	350,000	375,000	300,000		

MOTOR EQUIPMENT REPLACEMENT FUND	
INVENTORY AND REPLACEMENT SCHEDULE	
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FY 2021-22

Updated 3/4/2021

							MERF Replacement
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Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #		Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Funding
POLICE DEPARTMENT															
1	Police	2020	19-20	0200					42,851				2025		
2	Police	2016	15-16	0153					36,008				2021		
3	Police	2017	17-18	0178					34,213				2022		
4	Police	2017	17-18	0179					33,776				2021		
5	Police	2016	18-19	0186					24,695				2022		
6	Police	2019	18-19	0191					37,683				2024		
7	Police	2017	16-17	0168					36,370				2021		
8	Police	2016	15-16	0154					41,732				2021		
9	Police	2017	17-18	0175					26,797				2022		
10	Police	2019	19-20	0203					19,214				2024		
11	Police	2017	16-17	0169					36,201				2022		
12	Police	2015	17-18	0174					27,356				2022		
13	Police	2017	17-18	0173					63,655				2021		
14	Police	2018	18-19	0189					40,646				2023		
15	Police	2017	17-18	0176					20,000						4,637
16	Police	2019	18-19						10,500						
17	Police	2019	18-19						10,500						
18	Police	2008	08-09	0101					47,000				2021		
19	Police	2020	19-20	0201					45,472				2025		
20	Police	2020	19-20	0202					44,702				2025		
	Police	1948	Donated	0142											
															4,637
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #		Purchase Price	Replacement Cost	Life	Repl. FY		Budget	Funding
MOWERS															
1	Streets	2015	15-16	0152	John Deere 1600 (WAM)	1TC1600TKFF300111			48,250	57,613	6	21-22		44,000	1,613
2	Sewer	2015	14-15	0146	John Deere 1500 - 72" deck	1TC1570VHFSD10237			23,950	29,455	7	22-23		fully funded	884
3	Cemetery		16-17	0162	Toro 25HP Kohler - 52"	316000209			9,120	11,216	7	23-24			1,602
4	Fire	2013	13-14	0138	Cub Cadet LZ54	1C122Z30009			7,399	9,373	7	22-23		fully funded	273
5	Cemetery		16-17	0163	Toro 25HP Kohler - 52"	316000210			9,120	11,216	7	23-24			1,602
6															
7	Cemetery		16-17	0170	John Deere 3039R	101445/004650			33,909	45,571	10	26-27			4,557
8	Streets		16-17	0164	Toro 25HP Kohler - 52"	316000229			9,120	11,216	7	23-24			1,602
9	Streets	2017	17-18	0180	Toro GM 3280 - 72"	401246792			23,640	29,074	6	24-25			5,538
EQUIPMENT															
		2001	01-02		Hydraulic Hammer				8,000	13,620	15	21-22	applied funding to backhoe		
	Streets	2016	16-17	0165	Air Current Burner	T30FDN16663	M	992377	43,835	68,294	15	31-32			4,599
	Streets	2016	16-17	0166	Asphalt Roller	CAT CB22B			35,722	64,518	20	36-37			3,012
	Streets	1998	98-99	0021	Planer for Skidsteer (Milling)				7,700	40,000	20	21-22		40,000	12,838
	Water	2017	17-18	0181	Hydra-Stop				14,362	25,939	20	27-28			1,297
	W/S Mtnc.	2006	06-07	0091	Trash Pump - Godwin Trailer	0643278/19	M	95652	24,018	43,379	20	26-27			2,169
	Streets		15-16	0156	Air Compressor	201503310015			17,500	31,607	20	35-36			1,580
	Streets				Asphalt Paver							21-22		200,000	200,000

MOTOR EQUIPMENT REPLACEMENT FUND	
INVENTORY AND REPLACEMENT SCHEDULE	
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FY 2021-22

updated 3/4/2021

MERF Replacement	
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										Purchase		Replacement		Enterprise			
Vehicle #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #		Price	Cost	Life	Repl. FY	Repl. Year	Budget	Funding		
PUBLIC WORKS/ADMINISTRATIVE																	
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	1HTWDAZR0DH299246	M	191904	127,471	157,500	12	24-25			(6,234)		
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	1HTWDAZR6DH299249	M	191903	123,827	176,548	12	24-25			(723)		
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4)	1FMJU1G55EEF63244	M	201040	30,126				2022				
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab	1FTKR1ED9BPA80019	M	186404	13,284				2022				
L-5	Streets	2019	18-19	0196	International 7400 5YD Single Axle	3HAWDTAR5KL368740	M	157161	136,315	188,000	12	30-31			9,843		
L-6	Streets	2017	16-17	0167	International 7400 5YD Single Axle	1HTWDSTR4HH570555	M	211130	121,537	173,283	12	28-29			14,440		
L-7	Sewer	2019	18-19	0188	International 7400 Tandem	3HAWHTAT7KL769237	M	141671	149,004	212,444	12	30-31			17,704		
L-8	W/S Mtnce.	2019	18-19	0193	Ford F550 Crew Cab 4 x 2	1FD0W5GT9KED00309	M	218411	61,674	87,932	12	30-31			7,328		
L-9	Streets	2020	19-20	0204	International HV507 Single Axle	3HAEDTAR9LL619126	M	61779	140,000	194,000	12	31-32			11,027		
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Pafco Box	1GBOCVG4D4150388	M	192223	28,764				2022				
L-11	Streets	2017	16-17	0171	International 7400 5YD Single Axle	1HTWDSTR4HH570554	M	211141	129,592	177,500	12	28-29			8,130		
L-12	Streets	2016	15-16	0151	TYMCO 500X Street Sweeper	201609SNF54703BAH	M	206538	252,500	339,339	10	25-26			33,934		
L-13	Streets	2012	12-13	0130	Caterpillar 420F IT	JWJ00491	NO PLATES		Orig. leased - began funding FY 16-17			22-23				19,335	
L-14	W/S Mtnce.	2020	19-20	0205	Vac-Con Sewer Cleaner	1FVHG3FE3LHLH5745	M	863T374		598,000	10	29-30			51,686		
L-15	W/S Mtnce.	2013	13-14	0141	Chevrolet C2500 w/ Pafco Box	1GB0CVC6D6F160419	M	199488	27,677				2022				
L-16	W/S Mtnce.	2011	10-11	0116	Ford E350 Sewer TV	1FDWE3FL5BDA48101	M	184584	110,340	50,000	15	25-26			6,729		
L16A	W/S Mtnce.	2011	10-11		Camera for Sewer TV truck					150,000	10	21-22		150,000	50,102		
L-17	Pub. Works Admin.	2011	10-11	0114	Ford Escape	1FMCU9C78BKA62845	M	184667	19,066				2021				
L-18	W/S Mtnce.	2013	13-14	0135	Ford F150 (4x4) Super Cab	1FTEX1EM2DKE83682	M	194745	25,148				2022				
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Pafco Box	1GBOCVG8DF150619	M	192224	25,403				2022				
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	1FTKR4EE3BPA78244	M	186405	15,827				2021				
L-21	Streets	2016	15-16	0147	Ford F250 (4x2)	1FTBF2A6XGEA72715	M	206022	18,731				2022				
L-22	Admin.	2019	18-19	0194	Ford Taurus	1FAHP2D88KG109929	M	159574	20,244				2025				
L-23	Streets	2011	10-11	0115	2011 International Dump	1HTWDAZR5BJ394388	M	185955	121,877	161,197	12	22-23			2,487		
L-24																	
L-25	Streets	2016	15-16	0148	Ford F350 (4x2) 3YD Dump	1FDRF3G66GEA72718	M	206021	23,262				2023				
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT	1FTKR4EE18PA78243	M	187756	16,193				2021				
L-27	Sewer	2016	15-16	0149	Ford F250 (4x2)	1FTBF2A61GEA72716	M	206020	19,031				2023				
L-28	Streets	2016	15-16	0150	Ford F250 (4x4)	1FTBF2B65GEA72717	M	206024	21,661				2023				
L-29	Pub. Works Admin.	2007			Chevrolet Equinox	2CNDL73F476048955	M	223832					2021				
L-30	Streets	2019	18-19	0190	Ford F250 4WD	1FTBF2B67KEC69333	M	163833	27,278				2025				
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	1FDWF36558EA08408	M	163825	26,028				2023				
L-32	Sewer	2021	20-21		Ford F250 4 x 4	1FTBF2B66MED05712			29,649				2025				
L-33	Streets	2012	12-13	0131	Caterpillar 420F IT	JWJ00656	NO PLATES		Orig. leased - began funding FY 16-17			21-22			135,000	44,050	
L-34	W/S Mtnce.	2008	19-20	0197	Ford F550 Bucket Truck	1FDAF57R18ED92890	M	192129	49,778	77,553	15	34-35			5,170		
L-35	W/S Mtnce.	2002	01-02	501-0005	Sewer Jetting Machine	2512	NO PLATES		24,030	42,137	15	22-23	fully funded			1,227	
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLx/XPS	0262CLTMW00798	NO PLATES		Orig. leased - began funding FY 16-17			22-23				7,717	
L-37	Streets	2016	16-17	0160	Ford F250 Super Duty Truck	1FTBF2A64GEB11024	M	209132	23,290				2023				
L-38	W/S Mtnce.	2017	17-18	0184	Caterpillar 299D2 XHP Skidsteer	DX202425			65,012	87,371	10	27-28			8,737		
															540,493		

540,493

Building Maintenance Fund (Fund 508, 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									
390-1500	Transfer from Water		0	0	0	0	15,400	15,400	#DIV/0!
390-2000	Transfer from Sewer		0	0	0	0	32,500	32,500	#DIV/0!
	Transfer from MERF		0	0	0	0	350,000	350,000	#DIV/0!
390-3000	Transfer from Streets		0	0	0	0	9,000	9,000	#DIV/0!
	Transfer from City Hall		0	0	0	0	16,200	16,200	#DIV/0!
390-4000	Transfer from Police		0	0	0	0	2,400	2,400	#DIV/0!
	Transfer from Fire & Rescue		0	0	0	0	5,680	5,680	#DIV/0!
	TOTAL REVENUES		0	0	0	0	431,180	431,180	#DIV/0!
Expenditures and Transfers Out									
Operations									
510-1000	R & M Building - Contractual		0	0	0	0	93,000	93,000	#DIV/0!
530-4000	Professional Fees		0	0	0	0	100,000	100,000	#DIV/0!
	TOTAL OPERATIONS		0	0	0	0	193,000	193,000	#DIV/0!
Capital									
800-2000	Purchase - Building/Property		0	0	0	0	135,000	135,000	#DIV/0!
	TOTAL CAPITAL		0	0	0	0	135,000	135,000	#DIV/0!
	TOTAL EXPENDITURES		0	0	0	0	328,000	328,000	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES		0	0	0	0	103,180		
Ending Fund Balance							103,180		
Depreciation Expense									
	Depreciation Expense - Buildings		0	0	0	0	5,000		
	TOTAL DEPRECIATION EXPENSE		0	0	0	0	5,000		

Building Maintenance Fund Schedule - 5-year program		FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
Establish fund from MERF and then add \$81,180/year		\$ 350,000	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00
1-5 Year Projects							
	Estimated						
	Budget	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	
City Hall							
	Carpeting						
	Exterior Cleanup/Interior Painting	\$ 5,000	\$ 5,000				
	LED Lighting	\$ 7,000	\$ 7,000				
	Property Acquisition	\$ 90,000	\$ -	\$ 90,000			
	Demolition	\$ 12,000	\$ -	\$ 12,000			
	Paving	\$ 20,000	\$ -	\$ 20,000			
	Total	\$ 134,000	\$ 12,000	\$ 122,000	\$ -	\$ -	\$ -
Police Station Complex							
	Carpet/Tile						
	Painting						
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Building East							
	Exposed metal fastener steel panel building skin						
	Remove and replace	\$ 25,000	Completed				
	or Recoat	\$ 5,000	Completed				
	Exposed fastener metal panels on wood trusses						
	Remove and replace	\$ 25,000	Completed				
	or Recoat	\$ 5,000	Completed				
	Multiple standard efficiency gas-fired unit heaters	\$ 11,000				\$ 11,000	
	Total	\$ 11,000	\$ -	\$ -	\$ -	\$ 11,000	\$ -
Storage Building West							
	Exposed metal fastener steel panel building skin						
	Remove and replace	\$ 25,000	Completed				
	or Recoat	\$ 5,000	Completed				
	Exposed fastener metal panels on wood trusses						
	Remove and replace	\$ 25,000	Completed				
	or Recoat	\$ 5,000	Completed				
	Multiple standard efficiency gas-fired unit heaters	\$ 10,300		\$ 10,300			
	One gas-fired standard efficiency furnace for office area						
	Remove and replace	\$ 3,100		\$ 3,100			
	Total	\$ 13,400	\$ -	\$ 13,400	\$ -	\$ -	\$ -
Storage Building South - Street Department Shop							
	Repoint entire exterior	\$ 35,000	\$ 35,000				
	One 125,000 BTU Standard Efficiency Gas-Fired Furnace						
	Remove and Replace	\$ 3,000			\$ 3,000		
	One Small Exhaust Fan						
	Remove and Replace	\$ 1,000			\$ 1,000		
	Total	\$ 39,000	\$ 35,000	\$ -	\$ 4,000	\$ -	\$ -
Legion Road - Public Works Facility							
	Exposed fastener metal roof panels on metal building frame						
	Remove and replace	\$ 28,000				\$ 28,000	
	or Recoat						
	Flooring						
	Painting						
	Total	\$ 28,000	\$ -	\$ -	\$ -	\$ 28,000	\$ -
Water Treatment Plant II							
	Flooring						
	Painting						
	Workroom - One electric Unit Heater						
	Remove and replace	\$ 1,000					\$ 1,000
	Plant - Dehumidifier/Heater						
	Remove and replace	\$ 100,000	\$ 100,000				
	Gallon Electric Water Heater for Emergency Eyewash/Drench Shower						
	Remove and replace	\$ 7,500			\$ 7,500		
	One 1,500 Watt 12 Gallon Electric Domestic Water Heater						
	Remove and replace	\$ 1,000					\$ 1,000
	Total	\$ 109,500	\$ 100,000	\$ -	\$ 7,500	\$ -	\$ 2,000

Building Maintenance Fund Schedule - 5-year program		FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
Establish fund from MERF and then add \$81,180/year		\$ 350,000	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00	\$ 81,180.00
1-5 Year Projects							
	Estimated						
	Budget		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
700 Woodland Trail - Waste Water Treatment Plant #1							
Permit Fees/Mobilization/Tollets	\$ 12,000	\$ 6,000	\$ 6,000				
Demo Sludge Drying beds	\$ 30,000	\$ 30,000					
Demo Sludge Digester	\$ 25,000	\$ 25,000					
Demo Trickling Filter	\$ 20,000	\$ 20,000					
Demo Aeration Bay	\$ 14,000		\$ 14,000				
Demo Clarifiers	\$ 18,000		\$ 18,000				
Demo Office/Sludge Pump	\$ 12,000		\$ 12,000				
Wet Well outside Filter Building	\$ 12,000		\$ 12,000				
Demo Liftstation	\$ 6,000		\$ 6,000				
Demo Grit Chamber	\$ 8,000		\$ 8,000				
Total	\$ 157,000	\$ 81,000	\$ 76,000	\$ -	\$ -	\$ -	
700 Woodland Trail Filter Building							
Demo Inside Filters, Blowers, Pumps, etc	\$ 50,000		\$ 50,000				
Building Envelope							
Exposed metal fastener steel panel building skin							
Remove and replace	\$ 38,000		\$ 38,000				
or recoat							
Exposed fastener metal panels on metal trusses							
Remove and replace							
or recoat	\$ 8,500			\$ 8,500			
Mechanical							
Gas Fired Unit Heaters							
Remove and replace	\$ 8,500			\$ 8,500			
Total	\$ 105,000	\$ -	\$ 88,000	\$ 17,000	\$ -	\$ -	
955 Ernest Street - Waste Water Treatment Plant #2							
Mechanical							
Electric Baseboard Heaters							
Remove and replace	\$ 3,000						\$ 3,000
Electric Unit Heaters							
Remove and replace	\$ 2,000						\$ 2,000
Plumbing							
One 18,600 - Watt 50 Gallon Electric Water Heater							
Remove and replace	\$ 3,000	Completed					
Total	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
200 N. Wilmore Road - Fire Department							
Two Gas- Fired Hig Efficiency Furnaces	\$ 8,000		\$ 8,000				
Three Split System Air Conditioners							
Remove and replace two	\$ 7,000		\$ 7,000				
Fire Equipment Garage - Six Gas-Fired Radiant Tube Heaters							
Remove and replace	\$ 15,000		\$ 15,000				
Fire Equipment Garage - Outside Air Unit							
Remove and replace	\$ 18,000		\$ 18,000				
Fire Equipment Garage - Vehicle Exhaust Removal System							
Remove and replace	\$ 2,000		\$ 2,000				
Fire Equipment Garage - Exhaust System							
Remove and replace	\$ 2,500		\$ 2,500				
Plumbing							
One 40,000 BTU 40 Gallon Gas-Fired Hot Water Heater							
Remove and replace	\$ 1,500		\$ 1,500				
Total	\$ 54,000	\$ -	\$ 54,000	\$ -	\$ -	\$ -	
City - all facilities							
City-wide building space study	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 755,900	\$ 328,000	\$ 353,400	\$ 28,500	\$ 39,000	\$ 7,000	

Capital Equipment Replacement Fund (Fund 505, 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					561,662	581,111	749,335		
Revenues and Transfers In									
380-1000	Interest Income		4,387	4,906	4,906	4,906	4,906	0	0.00%
390-5000	Transfer from Water		30,712	30,712	30,712	30,712	30,712	0	0.00%
390-5100	Transfer from Sewer		53,508	53,508	53,508	53,508	53,508	0	0.00%
390-1000	Transfer from Legislative/Administrative		300	300	300	300	300	0	0.00%
390-1300	Transfer from Streets		9,151	9,151	9,151	9,151	9,151	0	0.00%
390-1600	Transfer from Planning, Zoning & Code Enforcement		2,500	2,500	2,500	2,500	2,500	0	0.00%
390-1200	Transfer from City Hall		9,828	9,828	9,828	9,828	9,828	0	0.00%
390-1400	Transfer from Police		20,462	20,462	20,462	20,462	20,462	0	0.00%
390-1500	Transfer from Police Special Projects		15,008	15,008	15,008	15,008	15,008	0	0.00%
390-2100	Transfer from Emergency Management Agency (EMA)		21,849	21,849	21,849	21,849	21,849	0	0.00%
		TOTAL REVENUES	167,705	168,224	168,224	168,224	168,224	0	0.00%
Expenditures and Transfers Out									
		TOTAL EXPENDITURES	0	0	0	0	0	0	#DIV/0!
		REVENUE OVER (UNDER) EXPENDITURES	167,705	168,224	168,224	168,224	168,224		
Ending Fund Balance							917,559		
Depreciation Expense									
		Depreciation Expense - Buildings	3,029	6,086	4,200	6,500	6,500		
		TOTAL DEPRECIATION EXPENSE	3,029	6,086	4,200	6,500	6,500		

Special Revenue Funds

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	9,710	(11,790)	-54.84%
	TOTAL INTERFUND TRANSFERS	9,000	9,000	21,500	21,500	9,710	(11,790)	-54.84%
	TOTAL EXPENDITURES	90,647	124,817	153,050	141,825	150,550	(2,500)	-1.63%
	REVENUE OVER (UNDER) EXPENDITURES	(16,393)	(55,691)	(86,750)	(65,825)	(81,550)		
Ending Fund Balance						83,147		

Audit Fund (Fund 202, 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						45,395	45,251	48,556		
Revenues and Transfers In										
310-1000	Property Taxes		28,848	28,825	29,000	29,000	29,000	29,000	0	0.0%
380-1000	Interest Income		726	556	500	25	25	25	(475)	-95.0%
	TOTAL REVENUES		29,574	29,381	29,500	29,025	29,025	29,025	(475)	-1.6%
Expenditures and Transfers Out										
	Operations									
530-2000	Legal Fees		0	277	0	120	200	200	200	#DIV/0!
530-4000	Professional Fees		26,213	26,100	29,000	25,600	28,000	28,000	(1,000)	-3.4%
	TOTAL OPERATIONS		26,213	26,377	29,000	25,720	28,200	28,200	(800)	-2.8%
	REVENUE OVER (UNDER) EXPENDITURES		3,361	3,004	500	3,305	825	825		
Ending Fund Balance								49,381		

Liability Fund (Fund 203, 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						240,216	239,841	255,141		
Revenues and Transfers In										
310-1000	Property Taxes		103,482	103,292	100,000	100,000	100,000	100,000	0	0.0%
380-1000	Interest Income		3,232	2,580	2,100	300	300	300	(1,800)	-85.7%
	TOTAL REVENUES		106,714	105,872	102,100	100,300	100,300	100,300		
Expenditures and Transfers Out										
	Operations									
590-1500	Liability Insurance		90,887	80,755	93,000	85,000	95,000	95,000	2,000	2.2%
	TOTAL OPERATIONS		90,887	80,755	93,000	85,000	95,000	95,000	2,000	2.2%
	REVENUE OVER (UNDER) EXPENDITURES		15,827	25,117	9,100	15,300	15,300	5,300		
Ending Fund Balance								260,441		

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 - System 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)		

Illinois Municipal Retirement Fund (Fund 207, 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				368,936	368,257	362,457			
Revenues and Transfers In									
310-1000	Property Taxes	373,027	342,649	345,000	345,000	362,000	17,000	4.9%	
340-1500	Property Repl. Tax	13,645	12,993	14,000	14,000	15,000	1,000	7.1%	
380-1000	Interest Income	5,377	5,426	3,600	200	200	(3,400)	-94.4%	
390-1500	Transfer from Water Fund	18,000	16,000	19,000	20,000	23,000	4,000	21.1%	
390-2000	Transfer from Sewer Fund	22,000	23,000	24,000	25,000	27,000	3,000	12.5%	
	TOTAL REVENUES	432,049	400,068	405,600	404,200	427,200	21,600	5.3%	
Expenditures and Transfers Out									
<i>Personnel</i>									
590-1500	IMRF Payments	324,788	328,599	420,000	410,000	450,000	30,000	7.1%	
	TOTAL PERSONNEL	324,788	328,599	420,000	410,000	450,000	30,000	7.1%	
	REVENUE OVER (UNDER) EXPENDITURES	107,261	71,469	(14,400)	(5,800)	(22,800)			
Ending Fund Balance						339,657			

Social Security/Medicare Fund (Fund 209, 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						314,334	368,257	360,457	
Revenues and Transfers In									
310-1000	Property Taxes		288,490	292,993	295,000	295,000	316,000	21,000	7.1%
340-1500	Property Repl. Tax		11,269	11,110	11,000	11,000	12,500	1,500	13.6%
380-1000	Interest Income		5,099	4,733	3,500	200	200	(3,300)	-94.3%
390-1500	Transfer from Water Fund		35,200	36,000	39,000	38,500	44,000	5,000	12.8%
390-2000	Transfer from Sewer Fund		44,300	45,000	49,000	47,500	51,300	2,300	4.7%
	TOTAL REVENUES		384,358	389,836	397,500	392,200	424,000	26,500	6.7%
Expenditures and Transfers Out									
	Personnel								
590-1500	IMRF Payments		333,674	346,698	400,000	400,000	430,000	30,000	7.5%
	TOTAL PERSONNEL		333,674	346,698	400,000	400,000	430,000	30,000	7.5%
	REVENUE OVER (UNDER) EXPENDITURES		50,684	43,138	(2,500)	(7,800)	(6,000)		
Ending Fund Balance							354,457		

Tax Increment Financing District No. 2 Fund (Fund 208, 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				1,091,927	1,119,895	1,092,587			
Revenues and Transfers In									
310-1000	Property Taxes	220,717	230,595	235,000	236,492	240,000	5,000	2.1%	
340-4500	ITEP Grant Proceeds	0	0	0	48,010	8,000	8,000	#DIV/0!	
380-1000	Interest Income	15,884	17,291	10,000	4,000	4,000	(6,000)	-60.0%	
380-2000	TIF Subsidy Repayment	2,000	0	0	0	0	0	#DIV/0!	
380-3000	Donations	100	0	0	0	0	0	#DIV/0!	
	TOTAL REVENUES	238,701	247,886	245,000	288,502	252,000	7,000	2.9%	
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	11,125	16,886	17,000	17,000	18,000	1,000	5.9%	
410-3000	Unused Sick Time/GHIP	136	213	300	300	300	0	0.0%	
450-1000	Group Insurance	1,959	2,163	3,600	3,300	3,400	(200)	-5.6%	
450-1100	Health Savings Plan Contribution	189	271	300	300	350	50	16.7%	
450-2000	Unemployment Taxes	0	0	0	0	50	50	#DIV/0!	
	TOTAL PERSONNEL	13,409	19,533	21,200	20,900	22,100	900	4.2%	
Operations									
530-1500	Engineering Fees	0	37,267	1,000	2,500	2,000	1,000	100.0%	
530-2000	Legal Fees	1,581	3,322	15,000	5,000	10,000	(5,000)	-33.3%	
530-4000	Professional Fees	0	7,685	18,000	2,500	15,000	(3,000)	-16.7%	
560-1000	Membership Dues	650	650	700	650	700	0	0.0%	
560-1500	Training	347	0	1,500	400	1,000	(500)	-33.3%	
590-2000	Lease/Rent Expense	0	0	3,000	2,000	3,000	0	0.0%	
590-2700	Building Renovation - Committed	58,885	136,730	96,154	193,502	144,558	48,404	50.3%	
590-2800	Building Renovation - Uncommitted	0	0	50,000	25,000	100,000	50,000	100.0%	
650-2000	Miscellaneous Equipment	0	0	1,500	1,000	1,500	0	0.0%	
910-9000	Miscellaneous Expense	8,408	3,595	19,200	12,890	18,200	(1,000)	-5.2%	
	TOTAL OPERATIONS	69,871	189,249	206,054	245,442	295,958	89,904	43.6%	

Tax Increment Financing District No. 2 Fund (Fund 208, Department 000)									
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
Capital									
800-2000	Purchase - Building/Property	0	0	40,000	0	40,000	0	0.0%	
800-5000	Purchase - Improvements Construction	101,462	50,470	673,000	14,468	515,000	(158,000)	-23.5%	
800-5100	Purchase - Improvements Engineering	18,536	0	135,000	35,000	140,000	5,000	3.7%	
800-5200	Purchase - Improvements Legal	0	0	10,000	0	10,000	0	0.0%	
	TOTAL CAPITAL	119,998	50,470	858,000	49,468	705,000	(153,000)	-17.8%	
	TOTAL EXPENDITURES	203,278	259,252	1,085,254	315,810	1,023,058	(62,196)	-5.7%	
	REVENUE OVER (UNDER) EXPENDITURES	35,423	(11,366)	(840,254)	(27,308)	(771,058)			
Ending Fund Balance						321,529			

Emergency Management Agency Fund (Fund 201, 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					61,439	63,634	68,153		
Revenues and Transfers In									
310-1000	Property Taxes		3,290	3,288	4,100	4,137	4,142	42	1.0%
380-1000	Interest Income		843	653	600	30	30	(570)	-95.0%
390-1000	Transfer from General Fund		33,000	22,000	42,000	30,000	50,000	8,000	19.0%
	TOTAL REVENUES		37,133	25,941	46,700	34,167	54,172	7,472	16.0%
Expenditures and Transfers Out									
Operations									
510-1000	R & M Building - Contractual		0	0	0	0	100	100	#DIV/0!
510-1500	R & M Equipment - Contractual		3,531	0	21,500	1,000	5,500	(16,000)	-74.4%
550-1500	Communications		0	0	2,000	0	0	(2,000)	-100.0%
590-1000	Property Insurance		498	948	1,200	1,200	1,300	100	8.3%
590-2000	Lease/Rent Expense		2,040	2,055	2,600	2,100	2,400	(200)	-7.7%
610-1500	R & M Equipment - Commodities		0	0	2,000	1,000	1,500	(500)	-25.0%
650-2000	Miscellaneous Equipment		375	628	1,500	2,333	41,500	40,000	2666.7%
910-9000	Miscellaneous Expense		0	0	200	166	1,000	800	400.0%
	TOTAL OPERATIONS		6,444	3,631	31,000	7,799	53,300	22,300	71.9%
Interfund Transfers									
950-2000	Transfer to Capital Equipment Repl. Fund		21,849	21,849	21,849	21,849	21,849	0	0.0%
	TOTAL INTERFUND TRANSFERS		21,849	21,849	21,849	21,849	21,849	0	0.0%
	TOTAL EXPENDITURES		28,293	25,480	52,849	29,648	75,149	22,300	42.2%
	REVENUE OVER (UNDER) EXPENDITURES		8,840	461	(6,149)	4,519	(20,977)		
Ending Fund Balance							47,176		

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	92,344		
Revenues and Transfers In								
340-4500	Grant Proceeds - FEMA	0	0	412,500	0	0	(412,500)	-100.00%
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	1,235,300	238,684	0	0	0	0	#DIV/0!
390-1000	Transfer from General Fund	0	100,000	150,000	0	700,000	550,000	366.67%
	TOTAL REVENUES	1,303,698	351,608	574,500	11,100	711,000	136,500	23.76%
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	0	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	12,000	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	135,000	220,000	(460,000)	-67.65%
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	185,000	237,000	(529,000)	-69.06%
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	197,000	778,100	(19,000)	-2.38%
	REVENUE OVER (UNDER) EXPENDITURES	16,789	33,296	(222,600)	(185,900)	(67,100)		
Ending Fund Balance						25,244		

Police Special Projects - Miscellaneous (Fund 140, 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				99,869	112,952	122,327		
Revenues and Transfers In								
350-1000	Alcohol Enforcement Fines	13,818	6,421	10,000	9,000	10,000	0	0.00%
350-1500	Drug Enforcement Fines	1,635	0	1,000	0	0	(1,000)	-100.00%
350-2500	Police Vehicle Fund Fines	3,599	1,071	2,000	500	1,000	(1,000)	-50.00%
350-3000	FTA Warrant Fines	8,960	1,890	1,000	1,500	2,000	1,000	100.00%
380-1000	Interest Income	3,235	115	100	125	100	0	0.00%
380-3000	Fundraiser Donations	1,190	3,277	3,000	4,000	3,000	0	0.00%
380-3100	DARE/CRO Donations	116	962	7,000	2,500	100	(6,900)	-98.57%
	TOTAL REVENUES	32,553	13,736	24,100	17,625	16,200	(7,900)	-32.78%
Expenditures and Transfers Out								
Operations								
910-9100	Drug Enforcement Expenses	4,229	878	6,000	1,600	4,000	(2,000)	-33.33%
910-9500	Alcohol Enforcement Expenses	72	615	1,600	250	7,000	5,400	337.50%
910-9600	Fundraiser Expenses	3,235	3,277	3,000	4,000	3,000	0	0.00%
910-9700	DARE/CRO Expenses (reflected in 100-004-910-9100)	8,707	0	0	0	0	0	#DIV/0!
910-9800	Police Vehicle Fund Expenses	0	0	3,000	0	2,000	(1,000)	-33.33%
	TOTAL OPERATIONS	16,243	4,770	13,600	5,850	16,000	2,400	17.65%
Capital								
800-1600	Purchase - Equipment (Alcohol Enforcement)	0	0	0	0	12,500	12,500	#DIV/0!
	TOTAL CAPITAL	0	0	0	0	12,500	12,500	#DIV/0!
Interfund Transfers								
950-1000	Transfer to Police (DARE/CRO)	0	1,912	6,000	2,400	0	(6,000)	-100.00%
950-1000	Transfer to Police (FTA Warrants)	0	0	0	0	10,500	10,500	#DIV/0!
950-1800	Transfer to MERF	37,196	0	0	0	0	0	#DIV/0!
	TOTAL INTERFUND TRANSFERS	37,196	1,912	6,000	2,400	10,500	4,500	75.00%
	TOTAL EXPENDITURES	53,439	6,682	19,600	8,250	39,000	19,400	98.98%
	REVENUE OVER (UNDER) EXPENDITURES	(20,886)	7,054	4,500	9,375	(22,800)		
Ending Fund Balance						99,527		

Police Special Projects - Miscellaneous (Fund 140, Department 000)										
Account #	Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)	
						Alcohol	9,223			
						Drug	46,994			
						Police Veh.	28,008			
						FTA	9,630			
						DARE/CRO	5,672			
							99,527			

Police Special Projects - Seizure, Tow & Impound (Fund 140, Department 141)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				85,103	110,714	116,456		
Revenues and Transfers In								
350-2000	Impound Admin. Fees	51,000	58,000	50,000	50,000	50,000	0	0.00%
380-1000	Interest Income	143	111	100	100	100	0	0.00%
	TOTAL REVENUES	51,143	58,111	50,100	50,100	50,100	0	0.00%
Expenditures and Transfers Out								
Operations								
530-2000	Legal Fees	6,672	7,836	8,500	7,300	8,750	250	2.94%
530-4000	Professional Fees	2,000	88	3,500	2,450	3,500	0	0.00%
550-1500	Communications	0	1,429	3,000	0	0	(3,000)	-100.00%
560-3000	Software	4,812	7,525	9,000	8,725	1,000	(8,000)	-88.89%
650-1500	Operating Supplies	544	231	1,000	150	0	(1,000)	-100.00%
650-2000	Miscellaneous Equipment	0	2,710	3,000	1,325	0	(3,000)	-100.00%
910-9000	Miscellaneous Expenses	20	0	1,500	0	1,500	0	0.00%
	TOTAL OPERATIONS	14,048	19,819	29,500	19,950	14,750	(14,750)	-50.00%
Capital								
800-1500	Purchase - Equipment	2,558	9,480	10,000	2,500	2,500	(7,500)	-75.00%
	TOTAL CAPITAL	2,558	9,480	10,000	2,500	2,500	(7,500)	-75.00%
Interfund Transfers								
950-2000	Capital Equipment Repl. Fund	15,008	15,008	15,008	15,008	15,008	0	0.00%
950-4000	Transfer to Police	43,764	6,864	6,900	6,900	6,900	0	0.00%
	TOTAL INTERFUND TRANSFERS	58,772	21,872	21,908	21,908	21,908	0	0.00%
	TOTAL EXPENDITURES	75,378	51,171	61,408	44,358	39,158	(22,250)	-36.23%
	REVENUE OVER (UNDER) EXPENDITURES	(24,235)	6,940	(11,308)	5,742	10,942		
Ending Fund Balance						127,398		

Police Special Projects - Canine (Fund 140, Department 142)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				20,000	20,008	65,338		
Revenues and Transfers In								
380-3000	Donations	0	20,000	0	60,000	0	0	#DIV/0!
380-1000	Interest Income	0	8	0	150	0	0	#DIV/0!
	TOTAL REVENUES	0	20,008	0	60,150	0	0	#DIV/0!
Expenditures and Transfers Out								
Operations								
650-1500	Operating Supplies	0	0	0	0	1,000	1,000	#DIV/0!
650-2000	Miscellaneous Equipment	0	0	0	1,320	0	0	#DIV/0!
910-9000	Miscellaneous Expenses	0	0	0	0	1,500	1,500	#DIV/0!
	TOTAL OPERATIONS	0	0	0	1,320	2,500	2,500	#DIV/0!
Capital								
800-1500	Purchase - Equipment	0	0	20,000	13,500	30,000	10,000	50.00%
	TOTAL CAPITAL	0	0	20,000	13,500	30,000	10,000	50.00%
	TOTAL EXPENDITURES	0	0	20,000	14,820	32,500	12,500	62.50%
	REVENUE OVER (UNDER) EXPENDITURES	0	20,008	(20,000)	45,330	(32,500)		
Ending Fund Balance						32,838		

Debt Service Funds

WACC Debt Service Fund (Fund 303, 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										
	380-9100	WACC Payment		50,000	0	75,000	125,000	75,000	0	0.00%
	390-3000	Transfer from General Fund		309,269	357,438	280,500	230,500	283,375	2,875	1.02%
		TOTAL REVENUES		359,269	357,438	355,500	355,500	358,375	2,875	0.81%
Expenditures and Transfers Out										
	Debt Service									
	700-1000	Principal		270,000	275,000	280,000	280,000	290,000	10,000	3.57%
	700-1500	Interest		89,269	82,438	75,500	75,500	68,375	(7,125)	-9.44%
		TOTAL DEBT SERVICE		359,269	357,438	355,500	355,500	358,375	2,875	0.81%
		REVENUE OVER (UNDER) EXPENDITURES		0	0	0	0	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		

Capital Project Funds

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								
Operations								
530-1500	Engineering Fees	0	4,000	0	0	0	0	#DIV/0!
530-4000	Professional Fees	0	0	0	0	100,000	100,000	#DIV/0!
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%
Capital								
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	0	#DIV/0!	
390-1000	Transfer from General Fund	0	4,500	310,000	324,945	450,000	140,000	45.16%	
	TOTAL REVENUES	0	4,500	310,000	324,945	450,000	140,000	45.16%	
Expenditures and Transfers Out									
<i>Capital</i>									
800-3000	Purchase - System Construction	0	0	0	0	0	0	#DIV/0!	
800-3100	Purchase - System Engineering	0	19,445	310,000	310,000	450,000	140,000	45.16%	
	TOTAL CAPITAL	0	19,445	310,000	310,000	450,000	140,000	45.16%	
	TOTAL EXPENDITURES	0	19,445	310,000	310,000	450,000	140,000	45.16%	
	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)	(100,850)			
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	151,011	60,000	(110,000)	-64.71%	
	TOTAL REVENUES	0	0	570,000	551,011	60,000	(510,000)	-89.47%	
Expenditures and Transfers Out									
<i>Capital</i>									
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	(40,639)	0			
Ending Fund Balance						(100,850)			

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)	(50,822)			
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	124,800	45,600	(113,018)	-71.25%	
	TOTAL REVENUES	393,940	46	158,618	124,800	301,440	142,822	90.04%	
Expenditures and Transfers Out									
<i>Capital</i>									
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	0	(124,160)			
Ending Fund Balance						(174,982)			

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	0	#DIV/0!
	<u>Storm Water - Purchase (018):</u>							
800-3000	System Construction		0	575,600	475,100	181,500	(394,100)	-68.47%
800-3100	System Engineering	0	15,196	35,730	38,800	1,000	(34,730)	-97.20%
800-3200	System Legal	0	3,184	0	0	0	0	#DIV/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		