CITY OF WASHINGTON

FY 22-23

BUDGET WORKSHEETS

General Fund

General Fund Summary (Restricted, Designated and Unrestricted) - Fund 100

Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance	**11,906,994**	**10,705,054**	**11,791,907**	**11,144,879**	**11,594,815**	**12,376,697**		
Revenues and Transfers In								
Unrestricted	10,430,183	9,454,411	10,977,103	10,834,000	12,470,487	13,359,909	2,525,909	23.31%
Legislative/Administrative	2,132	1,238	2,246	2,200	1,000	2,000	(200)	-9.09%
City Hall	19,904	13,064	13,962	28,400	30,000	20,800	(7,600)	-26.76%
Streets	278,747	266,003	285,160	298,120	287,165	273,000	(25,120)	-8.43%
Police	727,982	663,607	755,067	796,900	911,306	1,547,650	750,750	94.21%
Tourism/Economic Development	64,564	61,014	129,577	50,000	65,000	65,000	15,000	30.00%
Planning, Zoning & Code Enforcement	0	172	47	111,000	128,000	18,200	(92,800)	-83.60%
Fire & Rescue	24,743	26,864	289,810	290,648	388,049	236,698	(53,950)	-18.56%
Telecommunications Tax	242,811	209,890	163,690	165,000	123,800	103,800	(61,200)	-37.09%
TOTAL REVENUES	**11,791,066**	**10,696,263**	**12,616,662**	**12,576,268**	**14,404,807**	**15,627,057**	3,050,789	24.26%
Expenditures and Transfers Out								
Personnel	4,978,117	5,015,901	5,404,597	5,811,950	5,603,095	5,979,670	167,720	2.89%
Operations	1,972,237	2,272,635	2,486,030	3,357,932	3,136,527	3,449,126	91,194	2.72%
Capital	812,991	240,998	976,122	772,675	1,078,450	1,824,500	1,051,825	136.13%
Debt Service	0	0	0	0	0	0	0	#DIV/0!
Interfund Transfers	5,229,661	2,079,876	3,498,109	4,054,696	3,804,853	7,136,565	3,081,869	76.01%
TOTAL EXPENDITURES	**12,993,006**	**9,609,410**	**12,364,858**	**13,997,253**	**13,622,925**	**18,389,861**	4,392,608	31.38%
REVENUE OVER (UNDER) EXPENDITURES	**(1,201,940)**	**1,086,853**	**251,804**	**(1,420,985)**	**781,882**	**(2,762,804)**		
Ending Fund Balance	**10,705,054**	**11,791,907**	**12,043,711**	**9,723,894**	**12,376,697**	**9,613,893**		
					Unrestricted	**8,826,848**		
					Recycling Grant	**(20,000)**		
					Tele. Tax	**807,045**		
						9,613,893		
						All Gen. Funds		
				End. Bal. as % of Total Revenue		**62%**		

Unrestricted Account (Fund 100, Department 010)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**9,700,548**	**10,116,382**	**11,209,903**		
Revenues and Transfers In									
310-1000	Property Tax	194,566	333,791	0	0	0	105,929	105,929	#DIV/0!
310-2500	Sales Tax	3,100,887	2,939,388	3,350,756	3,230,000	3,705,000	3,775,000	545,000	16.87%
310-3000	Local Use Tax	512,504	536,643	739,843	740,000	658,000	602,000	(138,000)	-18.65%
310-3600	Home Rule Sales Tax	2,152,494	2,002,884	2,443,818	2,350,000	2,829,000	2,885,580	535,580	22.79%
310-3700	Home Rule Sales Tax - Infrastructure	697,997	801,154	977,527	940,000	1,131,000	1,150,000	210,000	22.34%
310-3800	Home Rule Sales Tax - Stormwater Management	0	0	0	0	0	942,000	942,000	#DIV/0!
320-1000	Licenses - Liquor	29,075	35,564	34,250	15,000	17,500	38,500	23,500	156.67%
320-1500	Licenses - Video Gaming	4,675	28,950	30,783	33,000	27,000	35,000	2,000	6.06%
320-2500	Franchise Fees - Ameren	141,629	176,040	164,410	164,000	164,400	164,400	400	0.24%
320-3500	Franchise Fees - Comcast/MTCO	223,947	209,255	190,005	200,000	195,000	200,000	0	0.00%
320-4500	Francise Fees - Solid Waste	2,000	2,000	1,833	2,000	2,000	2,000	0	0.00%
320-5000	Licenses - Misc.	0	0	452	0	1,200	500	500	#DIV/0!
330-1000	Building & Sign Permits	34,791	33,265	36,846	30,000	32,000	30,000	0	0.00%
330-1200	Enterprise Zone Application Fee	17,978	3,155	18,737	10,000	16,000	10,000	0	0.00%
340-1000	State Income Tax	1,713,840	1,629,846	2,010,820	1,840,000	2,235,000	2,124,000	284,000	15.43%
340-1500	Personal Property Repl. Tax	0	3,852	0	0	27,000	0	0	#DIV/0!
340-3000	Video Gaming Tax	66,188	67,205	54,731	60,000	90,000	75,000	15,000	25.00%
340-4500	Grant Proceeds - CURE Grant	0	0	683,398	0	0	0	0	#DIV/0!
	Grant Proceeds - American Rescue Plan	0	0	0	1,020,000	1,123,787	1,020,000	0	0.00%
350-1000	Fines - Court	75,385	79,151	91,123	70,000	82,000	75,000	5,000	7.14%
350-1500	Fines - Parking	3,580	2,160	1,310	3,000	600	1,000	(2,000)	-66.67%
350-2000	Fines - Liquor Code Violations	0	0	0	0	0	0	0	#DIV/0!
350-2500	Fines - Ordinance Violations	35,790	23,065	7,110	20,000	9,000	10,000	(10,000)	-50.00%
350-3000	Forfeited Inspection Fees	400	300	0	0	0	0	0	#DIV/0!
370-1000	Electric Aggregation Fees	53,017	49,394	53,426	50,000	57,000	50,000	0	0.00%
370-5000	Zoning Variance & Plat Fees	1,600	2,275	1,985	2,000	6,000	2,000	0	0.00%
370-5300	Yard Waste Stickers	11,762	10,569	200	0	0	0	0	#DIV/0!
380-1000	Interest Income	121,546	153,768	61,046	50,000	40,000	40,000	(10,000)	-20.00%
380-9000	Misc. Revenue	8,660	9,256	1,694	5,000	1,000	1,000	(4,000)	-80.00%
380-9800	Sale of Land	0	91,247	0	0	0	0	0	#DIV/0!
390-2800	Transfer from Storm Water Management	1,225,872	230,234	0	0	0	0	0	#DIV/0!
390-4300	Transfer from N. Lawndale Impr. Spec. Serv. Area	0	0	16,500	0	16,500	16,500	16,500	#DIV/0!
390-4400	Transfer from W. Holland Impr. Spec. Serv. Area	0	0	4,500	0	4,500	4,500	4,500	#DIV/0!
	TOTAL REVENUES	**10,430,183**	**9,454,411**	**10,977,103**	**10,834,000**	**12,470,487**	**13,359,909**	2,525,909	23.31%

Unrestricted Account (Fund 100, Department 010)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Expenditures and Transfers Out									
Interfund Transfers									
950-1300	Transfer to Washington 223 Impr.	8,790	14,729	19,915	0	0	0	0	#DIV/0!
950-1400	Transfer to Freedom Parkway/Lakeshore Dr. Impr.	0	4,500	245,865	450,000	465,409	3,950,000	3,500,000	777.78%
950-2600	Tranfer to Motor Fuel Tax Fund	0	46	12,385	0	0	0	0	#DIV/0!
950-4300	Transfer to N. Lawndale Spec. Serv. Area	0	30,957	1,284,200	205,300	335,547	0	(205,300)	-100.00%
950-4400	Transfer to W. Holland Spec. Serv. Area	0	8,368	429,977	75,500	190,845	0	(75,500)	-100.00%
950-4500	Transfer to Hilldale Special Project Fund	0	0	1,687	1,275,000	1,022,500	1,135,000	(140,000)	-10.98%
950-4600	Transfer to Mallard Crossing Spec. Serv. Area	0	11,694	0	0	0	0	0	#DIV/0!
950-5500	Transfer to Emergency Mgmt. Agency Fund	33,000	22,000	30,000	50,000	50,000	50,000	0	0.00%
950-8000	Transfer to Washington 223 Debt Service Fund	4,079,349	924,057	0	0	0	0	0	#DIV/0!
950-8500	Transfer to Storm Water Management Fund	0	100,000	150,000	660,000	400,000	660,000	0	0.00%
950-9500	Transfer to WACC Debt Service Fund	309,269	357,438	255,500	308,375	308,375	306,062	(2,313)	-0.75%
	TOTAL INTERFUND TRANSFERS	**4,430,408**	**1,473,789**	**2,429,529**	**3,024,175**	**2,772,676**	**6,101,062**	3,076,887	101.74%
Net Expenditures from Departments									
Dept. 001	Legislative/Administrative	619,984	760,110	891,694	978,000	801,375	930,525	(47,475)	-4.85%
Dept. 002	City Hall	79,947	50,679	55,844	122,828	120,413	83,128	(39,700)	-32.32%
Dept. 003	Streets	2,235,784	1,611,340	2,633,565	2,643,431	2,769,182	2,869,555	226,124	8.55%
Dept. 004	Police	3,305,647	3,321,859	3,589,842	3,854,627	3,714,671	4,310,260	455,633	11.82%
Dept. 005	Tourism/Economic Development	45,432	47,811	64,147	119,875	96,570	110,145	(9,730)	-8.12%
Dept. 006	Planning, Zoning & Code Enforcement	250,587	261,994	346,019	361,560	292,090	461,685	100,125	27.69%
Dept. 007	Fire & Rescue	628,191	802,226	594,582	839,131	809,989	876,604	37,473	4.47%
	TOTAL NET DEPARTMENT EXPENDITURES	**7,165,572**	**6,856,019**	**8,175,693**	**8,919,452**	**8,604,290**	**9,641,902**	722,450	8.10%
	TOTAL EXPENDITURES	**11,595,980**	**8,329,808**	**10,605,222**	**11,943,627**	**11,376,966**	**15,742,964**	3,799,337	31.81%
	REVENUE OVER (UNDER) EXPENDITURES	**(1,165,797)**	**1,124,603**	**371,881**	**(1,109,627)**	**1,093,521**	**(2,383,055)**	1,424,208	
Ending Fund Balance							**8,826,848**		
Minimum Standard Balance (25% of Revenues)							**3,339,977**		
Surplus Funds							**5,486,871**		

Legislative/Administrative Account (Fund 100, Department 001)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Revenues and Transfers In									
390-1500	Transfer from Water Fund	1,066	619	1,123	1,100	500	1,000	(100)	-9.09%
390-2000	Transfer from Sewer Fund	1,066	619	1,123	1,100	500	1,000	(100)	-9.09%
	TOTAL REVENUES	**2,132**	**1,238**	**2,246**	**2,200**	**1,000**	**2,000**	(200)	**-9.09%**
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	211,670	311,903	306,624	290,000	220,000	337,500	47,500	16.38%
410-2000	Salaries - Overtime	11,966	12,257	17,570	11,000	10,500	11,000	0	0.00%
410-3000	Unused Sick Time/GHIP	2,141	3,461	3,383	4,500	2,000	4,500	0	0.00%
420-1000	Salaries - Part-Time	36,605	46,825	113,921	134,000	102,000	75,000	(59,000)	-44.03%
430-1000	Salaries - Elected Officials	86,461	83,900	98,301	93,500	93,500	101,000	7,500	8.02%
450-1000	Group Insurance	85,433	82,391	70,230	93,000	70,000	65,000	(28,000)	-30.11%
450-1100	Health Savings Plan Contribution	2,436	2,733	3,332	4,800	4,800	4,300	(500)	-10.42%
450-1200	Retiree Health Insurance	18,000	26,500	30,267	34,500	34,500	39,000	4,500	13.04%
450-2000	Unemployment Taxes	242	911	618	700	500	600	(100)	-14.29%
450-2500	Workers Compensation Insurance	339	280	885	500	400	500	0	0.00%
	TOTAL PERSONNEL	**455,293**	**571,161**	**645,131**	**666,500**	**538,200**	**638,400**	(28,100)	-4.22%
Operations									
510-1500	R & M Equipment - Contractual	3,313	2,243	3,727	3,900	4,500	4,000	100	2.56%
530-2000	Legal Fees	15,704	16,251	33,592	32,000	60,000	30,000	(2,000)	-6.25%
530-2100	Liquor Code Enforcement - Legal Fees	0	0	0	1,000	0	1,000	0	0.00%
530-3000	IT Support	23,014	28,329	31,495	60,100	60,000	66,575	6,475	10.77%
530-4000	Professional Fees	8,700	37,393	16,084	39,750	16,750	41,000	1,250	3.14%
530-4500	Animal Control Expenses	13,360	13,360	12,313	13,700	13,700	14,000	300	2.19%
550-1000	Postage Expenses	2,516	2,238	1,897	3,000	1,400	3,600	600	20.00%
550-1500	Communications	2,626	1,381	1,611	1,600	1,500	2,000	400	25.00%
550-2000	Publishing Fees	967	585	1,005	1,100	900	950	(150)	-13.64%
550-2500	Printing Fees	4,416	3,623	4,185	4,800	1,600	4,900	100	2.08%
550-3000	Recruitment	25,299	0	0	1,000	25,000	500	(500)	-50.00%
560-1000	Membership Dues	4,360	5,191	6,747	7,900	6,500	7,400	(500)	-6.33%

Legislative/Administrative Account (Fund 100, Department 001)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Operations									
560-1500	Training - Elected Officials	2,706	6,533	981	11,200	2,400	11,200	0	0.00%
560-1600	Training - Staff	1,752	1,183	360	7,000	1,200	7,100	100	1.43%
560-2000	Subscriptions	306	1,094	1,130	1,400	155	600	(800)	-57.14%
560-2500	Reference Materials/Manuals	338	0	246	400	400	450	50	12.50%
560-3000	Software	3,658	27,274	74,996	75,000	16,000	56,500	(18,500)	-24.67%
590-1100	Surety Bond Expense	1,490	1,341	1,341	1,500	1,350	1,400	(100)	-6.67%
590-2000	Lease/Rent Expense	3,919	3,422	2,469	2,100	2,020	2,100	0	0.00%
610-1500	R & M Equipment - Commodities	1,049	1,770	2,796	1,900	900	2,000	100	5.26%
650-1000	Office Supplies	5,728	5,093	6,114	6,500	6,300	6,500	0	0.00%
650-2000	Miscellaneous Equipment	2,129	2,234	11,723	2,500	1,000	2,500	0	0.00%
910-1900	COVID-19 Expenses	0	0	13,824	5,500	17,000	0	(5,500)	-100.00%
910-3000	Taxes - Other	0	390	0	50	0	50	0	0.00%
910-9000	Miscellaneous Expense	14,040	7,673	7,781	10,500	12,000	11,000	500	4.76%
910-9100	City Administrator Expense	0	0	0	0	0	0	0	#DIV/0!
910-9200	Community Support	1,072	4,806	265	6,500	6,300	6,800	300	4.62%
910-9300	Yard Waste Stickers	10,000	10,000	0	0	0	0	0	#DIV/0!
910-9800	Contingency	0	0	0	0	0	0	0	#DIV/0!
910-9900	Bad Debt Expense	0	290	0	500	0	0	(500)	-100.00%
	TOTAL OPERATIONS	**152,462**	**183,697**	**236,682**	**302,400**	**258,875**	**284,125**	(18,275)	-6.04%
Capital									
800-1500	Purchase - Equipment	10,661	6,190	11,227	11,000	5,000	10,000	(1,000)	-9.09%
	TOTAL CAPITAL	**10,661**	**6,190**	**11,227**	**11,000**	**5,000**	**10,000**	(1,000)	-9.09%
Interfund Transfers									
950-1800	Transfer to MERF	3,400	0	600	0	0	0	0	#DIV/0!
950-2000	Transfer to Capital Repl. Fund	300	300	300	300	300	0	(300)	-100.00%
	TOTAL INTERFUND TRANSFERS	**3,700**	**300**	**900**	**300**	**300**	**0**	(300)	-100.00%
	TOTAL EXPENDITURES	**622,116**	**761,348**	**893,940**	**980,200**	**802,375**	**932,525**	(47,675)	-4.86%
	NET DEPARTMENT EXPENDITURES	**(619,984)**	**(760,110)**	**(891,694)**	**(978,000)**	**(801,375)**	**(930,525)**		

City Hall Account (Fund 100, Department 002)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Revenues and Transfers In									
390-1500	Transfer from Water Fund	9,952	6,532	6,981	14,200	15,000	10,400	(3,800)	-26.76%
390-2000	Transfer from Sewer Fund	9,952	6,532	6,981	14,200	15,000	10,400	(3,800)	-26.76%
	TOTAL REVENUES	**19,904**	**13,064**	**13,962**	**28,400**	**30,000**	**20,800**	**(7,600)**	**-26.76%**
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	46,007	5,112	0	9,400	8,300	7,000	(2,400)	-25.53%
410-2000	Salaries - Overtime	41	17	0	600	0	500	(100)	-16.67%
410-3000	Unused Sick Time/GHIP	351	0	0	200	0	100	(100)	-50.00%
420-1000	Salaries - Part-Time	0	0	0	0	0	0	0	#DIV/0!
450-1000	Group Insurance	0	0	0	3,400	4,400	3,400	0	0.00%
450-1100	Health Savings Plan Contribution	699	55	0	300	0	200	(100)	-33.33%
450-1200	Retiree Health Insurance	0	0	0	0	0	0	0	#DIV/0!
450-2000	Unemployment Taxes	0	0	0	50	50	60	10	20.00%
450-2500	Workers Compensation Insurance	946	960	0	800	100	400	(400)	-50.00%
470-1000	Uniform Allowance	376	55	0	150	135	140	(10)	-6.67%
	TOTAL PERSONNEL	**48,420**	**6,199**	**0**	**14,900**	**12,985**	**11,800**	(3,100)	-20.81%
Operations									
510-1000	R & M Building - Contractual	5,413	10,194	15,033	16,600	21,800	22,000	5,400	32.53%
510-1500	R & M Equipment - Contractual	3,511	2,352	2,748	2,400	2,500	2,750	350	14.58%
550-1500	Communications	11,496	11,527	11,837	12,000	11,500	13,000	1,000	8.33%
550-3000	Recruitment	0	0	0	100	0	100	0	0.00%
570-3000	Electricity	3,909	4,473	4,768	5,000	4,600	5,000	0	0.00%
570-3500	Heating	1,645	1,278	1,341	1,600	1,100	1,600	0	0.00%
590-1000	Property Insurance	1,872	1,463	1,273	1,500	2,000	2,000	500	33.33%
610-1000	R & M Building - Commodities	1,075	569	125	1,000	1,000	3,000	2,000	200.00%
610-1500	R & M Equipment - Commodities	95	261	579	700	700	750	50	7.14%
650-1500	Operating Supplies	686	1,314	1,442	1,500	1,700	1,900	400	26.67%
650-2000	Miscellaneous Equipment	615	0	315	1,500	1,500	1,500	0	0.00%
650-2500	Janitorial Supplies	867	705	425	1,000	1,000	1,000	0	0.00%
910-1900	COVID-19 Expenses	0	160	7,085	4,000	600	0	(4,000)	-100.00%
910-9000	Miscellaneous Expense	150	890	191	1,400	1,400	1,500	100	7.14%
	TOTAL OPERATIONS	**31,334**	**35,186**	**47,162**	**50,300**	**51,400**	**56,100**	5,800	11.53%

City Hall Account (Fund 100, Department 002)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Capital									
800-1500	Purchase - Equipment	10,269	12,530	12,816	60,000	60,000	10,000	(50,000)	-83.33%
800-2000	Purchase - Building/Property	0	0	0	0	0	0	-	#DIV/0!
	TOTAL CAPITAL	**10,269**	**12,530**	**12,816**	**60,000**	**60,000**	**10,000**	(50,000)	-83.33%
Interfund Transfers									
950-1900	Transfer to Building Maintenance Fund	0	0	0	16,200	16,200	16,200	-	0.00%
950-2000	Transfer to Capital Repl. Fund	9,828	9,828	9,828	9,828	9,828	9,828	-	0.00%
	TOTAL INTERFUND TRANSFERS	**9,828**	**9,828**	**9,828**	**26,028**	**26,028**	**26,028**	-	0.00%
	TOTAL EXPENDITURES	**99,851**	**63,743**	**69,806**	**151,228**	**150,413**	**103,928**	(47,300)	-31.28%
	NET DEPARTMENT EXPENDITURES	**(79,947)**	**(50,679)**	**(55,844)**	**(122,828)**	**(120,413)**	**(83,128)**		

Street Account (Fund 100, Department 003)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Revenues and Transfers In									
310-1500	Personal Property Repl. Tax - Washington Township	9,488	6,539	7,944	8,000	9,500	9,000	1,000	12.50%
310-2500	Road & Bridge Tax	216,522	216,457	217,133	220,000	218,019	220,000	0	0.00%
340-4500	Grant Proceeds	5,723	383	1,482	0	1,646	2,000	2,000	#DIV/0!
340-5000	Recycling Grant	17,669	20,500	28,707	45,120	36,000	20,000	(25,120)	-55.67%
370-5000	Sidewalk & Street Reimb.	2,538	963	4,815	2,000	2,000	2,000	0	0.00%
380-9000	Miscellaneous Revenue	26,807	21,161	25,079	23,000	20,000	20,000	(3,000)	-13.04%
	TOTAL REVENUES	**278,747**	**266,003**	**285,160**	**298,120**	**287,165**	**273,000**	(25,120)	-8.43%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	494,918	480,911	537,643	606,900	600,000	645,000	38,100	6.28%
410-1100	Salaries - Recycling Grant	(20,811)	(20,812)	(20,227)	(22,800)	(21,500)	(22,500)	300	-1.32%
410-1500	Salaries - Standby	5,383	5,863	6,192	6,200	6,600	6,600	400	6.45%
410-2000	Salaries - Overtime	22,172	17,742	25,821	26,000	25,000	26,000	0	0.00%
410-3000	Unused Sick Time/GHIP	5,358	3,979	3,380	9,400	2,500	10,000	600	6.38%
420-1000	Salaries - Part-Time	27,158	25,934	12,493	41,500	22,000	32,000	(9,500)	-22.89%
450-1000	Group Insurance	218,170	190,167	168,529	218,400	191,000	193,000	(25,400)	-11.63%
450-1100	Health Savings Plan Contribution	5,654	6,694	9,920	9,400	9,400	10,000	600	6.38%
450-1200	Retiree Health Insurance	36,000	37,950	42,620	69,000	69,000	38,000	(31,000)	-44.93%
450-2000	Unemployment Taxes	752	832	1,235	1,100	1,100	1,200	100	9.09%
450-2500	Workers Compensation Insurance	37,129	31,676	35,865	46,000	36,500	40,000	(6,000)	-13.04%
470-1000	Uniform Allowance	3,123	3,331	3,493	4,200	4,200	4,300	100	2.38%
	TOTAL PERSONNEL	**835,006**	**784,267**	**826,964**	**1,015,300**	**945,800**	**983,600**	(31,700)	-3.12%

Street Account (Fund 100, Department 003)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Operations									
510-1000	R & M Building - Contractual	5,703	3,773	23,865	3,500	3,200	5,000	1,500	42.86%
510-1500	R & M Equipment - Contractual	767	3,197	4,489	4,800	5,500	6,000	1,200	25.00%
510-2000	R & M Sidewalk Replacement	18,602	12,335	13,961	16,000	16,000	16,000	0	0.00%
510-6500	R & M Street Scaping - Contractual	17,886	25,052	20,580	35,000	25,000	35,000	0	0.00%
510-9900	R & M Street Misc. - Contractual	43,528	112,276	26,342	207,300	207,300	203,000	(4,300)	-2.07%
530-1500	Engineering Fees	0	32,798	7,323	7,500	3,000	5,000	(2,500)	-33.33%
530-2000	Legal Fees	3,838	1,866	4,472	6,500	3,500	6,500	0	0.00%
530-2500	Drug & Alcohol Testing Expense	402	290	112	350	300	250	(100)	-28.57%
530-3000	IT Support	907	2,864	8,591	8,600	8,000	8,400	(200)	-2.33%
530-4000	Professional Fees	7,912	51,785	12,710	20,000	16,000	9,000	(11,000)	-55.00%
550-1500	Communications	13,664	15,317	15,763	11,400	12,500	15,700	4,300	37.72%
550-2000	Printing/Publishing Fees	2,032	1,014	1,079	1,500	200	1,000	(500)	-33.33%
560-1000	Membership Dues	450	200	683	1,150	1,200	1,000	(150)	-13.04%
560-1500	Training	1,780	991	635	4,250	2,000	3,200	(1,050)	-24.71%
560-2500	Reference Materials/Manuals	38	70	71	150	150	150	0	0.00%
560-3000	Software	3,598	17,952	1,357	1,300	12,600	14,500	13,200	1015.38%
570-3000	Electricity	62,857	59,117	46,041	63,000	50,000	57,000	(6,000)	-9.52%
570-3500	Heating	12,733	11,318	11,534	13,000	12,000	12,000	(1,000)	-7.69%
590-1000	Property Insurance	4,928	1,946	1,158	2,000	6,800	2,000	0	0.00%
590-2000	Lease/Rent Expense	7,815	15,134	17,655	24,750	8,000	18,500	(6,250)	-25.25%
610-1000	R & M Building - Commodities	1,218	1,734	1,310	2,000	2,500	2,000	0	0.00%
610-1500	R & M Equipment - Commodities	5,810	5,689	4,392	5,000	8,200	6,000	1,000	20.00%
610-2500	R & M Asphalt - Commodities	18,029	45,772	13,905	40,000	75,000	40,000	0	0.00%
610-3500	R & M Pavement Marking - Commodities	1,554	3,778	3,932	5,000	5,000	5,000	0	0.00%
610-4000	R & M Snow/Ice Control - Commodities	123,379	90,101	116,464	120,000	98,190	120,000	0	0.00%
610-4500	R & M Sand/Gravel - Commodities	2,075	24,201	15,279	16,250	16,000	16,250	0	0.00%
610-5000	R & M Concrete/Flowable - Commodities	11,292	14,209	22,048	25,000	19,500	25,000	0	0.00%
610-9900	R & M Street Misc. - Commodities	32,534	37,889	98,350	18,000	16,700	18,000	0	0.00%
650-1000	Office Supplies	363	297	178	300	200	300	0	0.00%
650-1500	Operating Supplies	3,460	3,820	3,575	5,000	4,000	4,000	(1,000)	-20.00%
650-1800	Health & Safety Equipment	2,880	3,193	2,360	3,000	2,000	3,000	0	0.00%
650-2000	Miscellaneous Equipment	8,246	7,374	6,519	6,500	4,500	6,500	0	0.00%
910-1000	Recycling Grant Expenses	49,769	41,816	43,799	45,120	39,000	41,000	(4,120)	-9.13%
910-1900	COVID-19 Expenses	0	903	6,055	3,000	500	0	(3,000)	-100.00%
910-9000	Miscellaneous Expense	7,396	2,590	830	4,000	500	3,000	(1,000)	-25.00%
	TOTAL OPERATIONS	**477,445**	**652,661**	**557,417**	**730,220**	**685,040**	**709,250**	(20,970)	-2.87%

Street Account (Fund 100, Department 003)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Capital									
800-1500	Purchase - Equipment	0	30,690	2,524	48,000	32,000	41,000	(7,000)	-14.58%
800-2000	Purchase - Building/Property	51,441	5,450	175,546	95,000	92,000	114,000	19,000	20.00%
800-4000	Purchase - Streets/Roads Construction	520,961	9,744	689,851	302,000	272,500	635,000	333,000	110.26%
800-4100	Purchase - Streets/Roads Engineering	142,028	35,834	20,674	42,000	12,500	45,000	3,000	7.14%
800-4200	Purchase - Streets/Roads Legal	0	0	0	5,000	0	5,000	0	0.00%
800-5000	Purchase - Traffic/Street Lights	2,487	0	17,766	30,000	331,700	25,000	(5,000)	-16.67%
	TOTAL CAPITAL	**716,917**	**81,718**	**906,361**	**522,000**	**740,700**	**865,000**	343,000	65.71%
Interfund Transfers									
950-1800	Transfer to MERF	390,000	370,000	403,500	576,000	576,000	576,000	0	0.00%
950-1900	Transfer to Building Maintenance Fund	0	0	0	9,000	9,000	9,000	0	0.00%
950-2000	Transfer to Capital Repl. Fund	9,151	9,151	9,151	9,151	9,151	9,151	0	0.00%
950-2600	Transfer to Motor Fuel Tax	0	0	12,385	0	0	0	0	#DIV/0!
950-4200	Transfer to Safe Routes to Schools	0	0	138,578	60,000	42,658	0	(60,000)	-100.00%
950-4300	Transfer to Rec. Trail Ext. Fund	106,512	46	93,076	65,000	83,998	10,554	(54,446)	-83.76%
	TOTAL INTERFUND TRANSFERS	**505,663**	**379,197**	**656,690**	**719,151**	**720,807**	**604,705**	(114,446)	-15.91%
	TOTAL EXPENDITURES	**2,535,031**	**1,897,843**	**2,947,432**	**2,986,671**	**3,092,347**	**3,162,555**	175,884	5.89%
	REVENUE OVER (UNDER) EXPENDITURES	**(2,256,284)**	**(1,631,840)**	**(2,662,272)**	**(2,688,551)**	**(2,805,182)**	**(2,889,555)**		
	Offset to Recycling Grant	**(20,500)**	**(20,500)**	**(28,707)**	**(45,120)**	**(36,000)**	**(20,000)**		
	NET DEPARTMENT EXPENDITURES	**(2,235,784)**	**(1,611,340)**	**(2,633,565)**	**(2,643,431)**	**(2,769,182)**	**(2,869,555)**		

Police Account (Fund 100, Department 004)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Revenues and Transfers In									
310-1000	Property Tax	532,891	531,656	612,416	657,500	655,455	688,100	30,600	4.65%
310-1500	Personal Property Repl. Tax	20,571	21,835	31,036	25,000	27,000	25,000	0	0.00%
310-2000	Cannabis Use Tax	0	3,491	16,861	15,000	19,000	20,000	5,000	33.33%
340-4500	Grant Proceeds								
	Bullet Proof Vest Grant/IPRF Safety Grant	2,171	1,149	2,039	2,000	6,500	2,000	2,000	#DIV/0!
	DCEO Public Safety Equipment Grant	0	0	0	0	103,951	0	0	#DIV/0!
	Grant for Evidence Building	0	0	0	0	0	720,000	638,000	778.05%
340-5000	Reimb. from WCHS	75,884	77,781	80,000	82,000	82,000	84,050	2,050	2.50%
360-5000	Policing/Special Events	9,104	10,119	0	5,000	5,000	5,000	0	0.00%
380-4000	Honors Banquet Donations	6,090	3,600	3,925	2,500	2,500	2,500	0	0.00%
380-9000	Miscellaneous Revenue	37,507	5,200	1,926	1,000	3,000	1,000	0	0.00%
390-5000	Transfer from Police Spec. Projects - Tow & Impound	43,764	8,776	6,864	6,900	6,900	0	(6,900)	-100.00%
390-9000	Transfer from Telecommunications Tax	217,101	190,253	199,808	389,763	357,964	420,000	30,237	7.76%
	TOTAL REVENUES	945,083	853,860	954,875	1,186,663	1,269,270	1,967,650	780,987	65.81%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	1,589,150	1,667,484	1,792,134	1,888,500	1,800,000	1,900,000	11,500	0.61%
410-1100	Salaries - Police Admin.	209,910	211,411	229,316	220,000	230,000	285,000	65,000	29.55%
410-2000	Salaries - Overtime	337,198	340,293	279,292	260,000	375,000	350,000	90,000	34.62%
410-2100	Salaries - Police Admin. Overtime	14,027	20,018	16,221	20,000	38,000	25,000	5,000	25.00%
410-2200	Reimb. by Homeland Security	(14,872)	(13,618)	(3,306)	(10,000)	(15,000)	(15,000)	(5,000)	50.00%
410-2300	Reimb. by ILEAS	0	(25,880)	(9,096)	(25,000)	(10,000)	(10,000)	15,000	-60.00%
410-3000	Unused Sick Time/GHIP	27,071	27,690	33,716	35,000	40,000	40,000	5,000	14.29%
420-1100	Salaries - Police Admin. Part-Time	28,887	46,642	58,341	63,000	50,000	35,000	(28,000)	-44.44%
420-1300	Salaries - Part-Time Officers	65,977	59,550	46,936	69,000	40,000	72,000	3,000	4.35%
450-1000	Group Insurance	478,306	433,152	494,191	559,000	510,000	540,000	(19,000)	-3.40%
450-1100	Health Savings Plan Contribution	23,672	24,699	29,831	31,000	31,000	33,000	2,000	6.45%
450-1200	Retiree Health Insurance	74,000	44,000	37,061	35,000	35,000	55,000	20,000	57.14%
450-2000	Unemployment Taxes	2,229	2,688	2,979	3,200	3,000	3,200	0	0.00%
450-2500	Workers Compensation Insurance	28,742	27,276	27,583	36,500	35,000	40,000	3,500	9.59%
470-1000	Uniform Allowance	21,839	20,580	18,058	32,000	35,000	37,000	5,000	15.63%
490-1000	Police Pension Expense	554,375	554,356	643,452	682,500	682,455	713,100	30,600	4.48%
	TOTAL PERSONNEL	3,440,511	3,440,341	3,696,709	3,899,700	3,879,455	4,103,300	203,600	5.22%

Police Account (Fund 100, Department 004)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Operations									
510-1000	R & M Building - Contractual	23,085	32,304	25,120	26,050	28,500	27,350	1,300	4.99%
510-1000	R & M Equipment - Contractual	14,946	15,463	10,182	15,400	16,900	17,745	2,345	15.23%
530-2000	Legal Fees	30,464	27,825	18,999	32,225	26,265	39,000	6,775	21.02%
530-3000	IT Support	7,195	24,592	21,534	23,400	26,000	26,675	3,275	14.00%
530-4000	Professional Fees	10,881	8,889	8,793	8,200	7,565	19,300	11,100	135.37%
550-1000	Postage Expenses	1,989	1,926	1,048	3,000	800	1,000	(2,000)	-66.67%
550-1500	Communications	26,050	38,355	29,473	25,560	25,000	36,400	10,840	42.41%
550-2000	Publishing Fees	172	0	0	500	250	500	0	0.00%
550-2500	Printing Fees	2,706	3,739	1,670	5,400	3,635	5,000	(400)	-7.41%
550-3000	Recruitment	37	300	0	6,000	6,000	6,000	0	0.00%
560-1000	Membership Dues	5,090	9,706	10,453	10,950	9,640	10,950	0	0.00%
560-1500	Training	26,702	9,228	17,390	43,000	30,400	43,000	0	0.00%
560-1600	Police Training Reimbursement (current year)	0	126	(8,622)	0	0	0	0	#DIV/0!
560-2000	Subscriptions	882	1,382	1,011	1,750	1,400	1,750	0	0.00%
560-2500	Reference Materials/Manuals	149	0	0	0	0	0	0	#DIV/0!
560-3000	Software	14,642	10,299	6,701	28,700	25,700	28,700	0	0.00%
570-3000	Electricity	12,028	12,356	12,324	15,500	11,800	15,500	0	0.00%
570-3500	Heating	1,686	1,404	1,259	2,860	1,100	2,900	40	1.40%
590-1000	Property Insurance	5,886	4,417	4,125	4,800	4,810	5,000	200	4.17%
590-2000	Lease/Rent Expense	7,007	7,409	5,612	2,400	2,275	2,500	100	4.17%
590-3000	Contractual Funding - TC3	239,189	190,253	199,808	389,763	357,964	420,000	30,237	7.76%
610-1000	R & M Building - Commodities	164	1,495	446	7,500	9,400	10,000	2,500	33.33%
610-1500	R & M Equipment - Commodities	2,314	2,879	2,510	11,000	9,600	16,000	5,000	45.45%
650-1000	Office Supplies	2,790	2,342	2,435	5,000	3,835	5,000	0	0.00%
650-1500	Operating Supplies	3,974	3,207	3,630	5,150	2,960	5,150	0	0.00%
650-2000	Misc. Equipment	9,268	29,300	9,685	12,500	13,500	12,500	0	0.00%
650-2500	Janitorial Supplies	1,061	1,283	952	5,000	650	3,000	(2,000)	-40.00%
910-1900	COVID-19 Expenses	0	1,075	9,187	2,500	170	0	(2,500)	-100.00%
910-9000	Misc. Expenses	9,054	12,039	7,600	11,600	7,655	8,000	(3,600)	-31.03%
910-9100	DARE/CRO Expenses	0	4,335	4,730	13,000	11,100	13,000	0	0.00%
910-9200	Fire Arms Training	1,561	15,549	1,219	29,000	8,950	45,000	16,000	55.17%
910-9300	Police Commission Expense	1,829	4,556	1,635	6,000	19,100	10,600	4,600	76.67%
	TOTAL OPERATIONS	462,801	478,033	410,909	753,708	672,924	837,520	83,812	11.12%

Police Account (Fund 100, Department 004)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Capital									
800-1500	Purchase - Equipment	71,956	46,883	18,437	81,020	154,700	38,000	(43,020)	-53.10%
800-4000	Purchase - Building	0	0	0	0	0	840,000	840,000	#DIV/0!
800-4100	Purchase - Building Engineering	0	0	23,200	30,000	0	60,000	30,000	100.00%
	TOTAL CAPITAL	71,956	46,883	41,637	111,020	154,700	938,000	826,980	744.89%
Interfund Transfers									
950-1800	Transfer to MERF	255,000	190,000	375,000	254,000	254,000	254,000	0	0.00%
950-1900	Transfer to Building Maintenance Fund	0	0	0	2,400	2,400	2,400	0	0.00%
950-2000	Transfer to Capital Repl. Fund	20,462	20,462	20,462	20,462	20,462	142,690	122,228	597.34%
	TOTAL INTERFUND TRANSFERS	275,462	210,462	395,462	276,862	276,862	399,090	122,228	44.15%
	TOTAL EXPENDITURES	4,250,730	4,175,719	4,544,717	5,041,290	4,983,941	6,277,910	1,236,620	24.53%
	NET DEPARTMENT EXPENDITURES	**(3,305,647)**	**(3,321,859)**	**(3,589,842)**	**(3,854,627)**	**(3,714,671)**	**(4,310,260)**		

Tourism/Economic Development Account (Fund 100, Department 005)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Revenues and Transfers In									
310-2000	Hotel/Motel Tax	64,564	61,014	40,908	50,000	65,000	65,000	15,000	30.00%
340-4500	Grant Proceeds - Economic Support (DCEO)	0	0	88,669	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**64,564**	**61,014**	**129,577**	**50,000**	**65,000**	**65,000**	15,000	30.00%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	32,923	33,640	36,216	47,000	47,000	48,500	1,500	3.19%
410-2000	Salaries - Overtime	0	0	0	0	300	500	500	#DIV/0!
410-3000	Unused Sick Time/GHIP	477	486	514	700	600	750	50	7.14%
450-1000	Group Insurance	3,127	6,757	7,703	8,500	12,500	13,000	4,500	52.94%
450-1100	Health Savings Plan Contribution	542	553	607	800	800	850	50	6.25%
450-2000	Unemployment Taxes	0	0	31	50	65	70	20	40.00%
	TOTAL PERSONNEL	**37,069**	**41,436**	**45,071**	**57,050**	**61,265**	**63,670**	6,620	11.60%
Operations									
510-9000	Contractual Services	45,000	42,500	37,833	51,000	52,500	56,000	5,000	9.80%
530-2000	Legal Fees	4,904	112	486	3,000	1,500	3,000	0	0.00%
550-1500	Communications	0	8	11	200	150	200	0	0.00%
560-1000	Membership Dues	10,890	10,835	10,000	11,025	10,455	10,975	(50)	-0.45%
560-1500	Training	1,372	434	0	1,300	500	1,200	(100)	-7.69%
560-2000	Subscriptions	0	0	0	200	100	0	(200)	-100.00%
650-2000	Miscellaneous Equipment	0	0	0	0	50	0	0	#DIV/0!
910-9000	Miscellaneous Expenses	16	0	0	100	50	100	0	0.00%
910-9200	Miscellaneous Tourism Expenses	10,500	13,500	0	15,000	15,000	15,000	0	0.00%
910-9300	Economic Development Expenses	245	0	11,654	31,000	20,000	25,000	(6,000)	-19.35%
910-9400	Grant Disbursement	0	0	88,669	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	**72,927**	**67,389**	**148,653**	**112,825**	**100,305**	**111,475**	(1,350)	-1.20%
	TOTAL EXPENDITURES	**109,996**	**108,825**	**193,724**	**169,875**	**161,570**	**175,145**	5,270	3.10%
	NET DEPARTMENT EXPENDITURES	**(45,432)**	**(47,811)**	**(64,147)**	**(119,875)**	**(96,570)**	**(110,145)**		

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

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Revenues and Transfers In									
340-4500	Grant Proceeds - Comp. Plan (IDOT)	0	0	0	111,000	128,000	18,200	(92,800)	-83.60%
380-9000	Miscellaneous Revenue	0	172	47	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**0**	**172**	**47**	**111,000**	**128,000**	**18,200**	(92,800)	**-83.60%**
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	120,889	126,493	137,302	100,000	107,300	118,000	18,000	18.00%
410-2000	Salaries - Overtime	1,763	1,550	3,002	0	500	1,000	1,000	#DIV/0!
410-3000	Unused Sick Time/GHIP	1,573	1,891	1,964	1,600	900	1,800	200	12.50%
450-1000	Group Insurance	27,248	28,873	33,607	32,000	32,000	31,000	(1,000)	-3.13%
450-1100	Health Savings Plan Contribution	852	869	954	2,000	2,000	2,100	100	5.00%
450-1200	Retiree Health Insurance	7,300	11,000	12,354	21,000	21,000	23,200	2,200	10.48%
450-2000	Unemployment Taxes	123	159	136	200	190	200	0	0.00%
450-2500	Workers Compensation Insurance	2,035	1,639	1,309	1,700	1,500	1,600	(100)	-5.88%
470-1000	Uniform Allowance	0	0	0	0	0	0	0	#DIV/0!
470-1500	Mileage	35	23	94	0	0	0	0	#DIV/0!
	TOTAL PERSONNEL	**161,818**	**172,497**	**190,722**	**158,500**	**165,390**	**178,900**	20,400	12.87%

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

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Operations									
510-1000	R & M Equipment - Contractual	1,194	0	0	1,000	0	1,000	0	0.00%
530-1500	Engineering Fees	0	0	0	2,000	0	0	(2,000)	-100.00%
530-2000	Legal Fees	19,487	8,432	36,582	34,000	55,000	40,000	6,000	17.65%
530-3000	IT Support	75	639	1,187	1,200	1,200	1,200	0	0.00%
530-4000	Consultation/Contractual	45,387	53,724	89,651	231,250	160,000	177,500	(53,750)	-23.24%
550-1000	Postage Expenses	435	435	666	900	500	900	0	0.00%
550-1500	Communications	401	564	337	800	350	800	0	0.00%
550-2000	Publishing Fees	802	1,577	684	1,750	400	1,750	0	0.00%
550-2500	Printing Fees	0	22	0	250	250	250	0	0.00%
550-3000	Recruitment	0	0	335	200	0	200	0	0.00%
560-1000	Membership Dues	6,275	6,590	931	7,575	7,500	7,400	(175)	-2.31%
560-1500	Training	2,244	2,148	418	5,385	1,000	4,985	(400)	-7.43%
560-2000	Subscriptions	933	933	933	1,175	900	1,175	0	0.00%
560-2500	Reference Materials/Manuals	463	489	946	1,625	900	1,625	0	0.00%
560-3000	Software	4,322	5,157	3,900	5,950	6,500	37,200	31,250	525.21%
650-1000	Office Supplies	839	386	808	1,500	500	1,300	(200)	-13.33%
650-2000	Misc. Equipment	971	210	586	700	700	6,400	5,700	814.29%
910-9000	Misc. Expenses	341	782	7,599	12,800	16,000	15,800	3,000	23.44%
	TOTAL OPERATIONS	**84,169**	**82,088**	**145,563**	**310,060**	**251,700**	**299,485**	(10,575)	-3.41%
Capital									
800-1500	Purchase - Equipment	0	1,281	4,081	1,500	500	1,500	0	0.00%
	TOTAL CAPITAL	**0**	**1,281**	**4,081**	**1,500**	**500**	**1,500**	0	0.00%
Interfund Transfers									
950-1800	Transfer to MERF	2,100	3,800	3,200	0	0	0	0	#DIV/0!
950-2000	Transfer to Capital Repl. Fund	2,500	2,500	2,500	2,500	2,500	0	(2,500)	-100.00%
	TOTAL INTERFUND TRANSFERS	**4,600**	**6,300**	**5,700**	**2,500**	**2,500**	**0**	(2,500)	-100.00%
	TOTAL EXPENDITURES	**250,587**	**262,166**	**346,066**	**472,560**	**420,090**	**479,885**	7,325	1.55%
	NET DEPARTMENT EXPENDITURES	**(250,587)**	**(261,994)**	**(346,019)**	**(361,560)**	**(292,090)**	**(461,685)**		

Fire and Rescue Account (Fund 100, Department 007)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Revenues and Transfers In									
310-1000	Property Tax	0	0	259,971	260,648	260,000	206,698	(53,950)	-20.70%
310-1500	Foreign Fire Insurance Tax	24,743	26,864	29,839	30,000	32,000	30,000	0	0.00%
340-4500	Grant Proceeds - DCEO Public Safety Equipment Grant	0	0	0	0	96,049	0	0	#DIV/0!
390-9000	Transfer from Telecommunications Tax	41,353	36,887	55,252	41,475	41,475	43,549	2,074	5.00%
	TOTAL REVENUES	**66,096**	**63,751**	**345,062**	**332,123**	**429,524**	**280,247**	(51,876)	-15.62%
Expenditures and Transfers Out									
Operations									
510-1000	R & M Building - Contractual	10,685	7,544	2,358	5,000	1,955	5,000	0	0.00%
510-1000	R & M Equipment - Contractual	0	330	0	250	6,575	1,500	1,250	500.00%
530-2000	Legal Fees	6,222	877	1,629	2,000	0	2,000	0	0.00%
590-1000	Property Insurance	2,597	1,855	1,433	1,700	1,932	2,100	400	23.53%
590-2500	WVFD & RS Payments	627,270	646,088	755,267	867,722	867,722	893,821	26,099	3.01%
590-2600	WVFD & RS Equipment Funding	0	80,000	66,016	62,100	66,016	66,017	3,917	6.31%
590-2700	WVFD & RS Corp./Admin. Services	0	0	56,489	114,672	114,672	118,184	3,512	3.06%
590-3000	Contractual Payments - TC3	44,265	36,887	55,252	41,475	41,475	43,549	2,074	5.00%
610-1000	R & M Building - Commodities	0	0	0	0	15,545	15,000	15,000	#DIV/0!
610-1500	R & M Equipment - Commodities	0	0	0	0	391	500	500	#DIV/0!
910-1900	COVID-19 Expenses	0	0	1,200	0	0	0	0	#DIV/0!
910-9000	Misc. Expenses	60	0	0	3,500	0	3,500	0	0.00%
	TOTAL OPERATIONS	**691,099**	**773,581**	**939,644**	**1,098,419**	**1,116,283**	**1,151,171**	52,752	4.80%
Capital									
800-1500	Purchase - Equipment	0	0	0	67,155	82,227	0	(67,155)	-100.00%
800-2000	Purchase - Building	3,188	92,396	0	0	35,323	0	0	#DIV/0!
	TOTAL CAPITAL	**3,188**	**92,396**	**0**	**67,155**	**117,550**	**0**	(67,155)	-100.00%
Interfund Transfers									
950-1900	Transfer to Building Maintenance Fund	0	0	0	5,680	5,680	5,680	0	0.00%
	TOTAL INTERFUND TRANSFERS	**0**	**0**	**0**	**5,680**	**5,680**	**5,680**	0	0.00%
	TOTAL EXPENDITURES	**694,287**	**865,977**	**939,644**	**1,171,254**	**1,239,513**	**1,156,851**	(14,403)	-1.23%
	NET DEPARTMENT EXPENDITURES	**(628,191)**	**(802,226)**	**(594,582)**	**(839,131)**	**(809,989)**	**(876,604)**		

Telecommunications Tax Account (Fund 100, Department 009)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**1,511,226**	**1,442,433**	**1,166,794**		
Revenues and Transfers In									
340-1000	Telecommunication Tax	220,920	186,531	149,842	150,000	120,000	100,000	(50,000)	-33.33%
380-1000	Interest Income	21,891	23,359	13,848	15,000	3,800	3,800	(11,200)	-74.67%
	TOTAL REVENUES	**242,811**	**209,890**	**163,690**	**165,000**	**123,800**	**103,800**	**(61,200)**	**-37.09%**
Expenditures and Transfers Out									
Interfund Transfers									
950-4000	Transfer to Police	217,101	190,253	199,808	389,763	357,964	420,000	30,237	7.76%
950-7000	Transfer to Fire & Rescue	41,353	36,887	55,252	41,475	41,475	43,549	2,074	5.00%
	TOTAL INTERFUND TRANSFERS	**258,454**	**227,140**	**255,060**	**431,238**	**399,439**	**463,549**	32,311	7.49%
	TOTAL EXPENDITURES	**258,454**	**227,140**	**255,060**	**431,238**	**399,439**	**463,549**	32,311	7.49%
	REVENUE OVER (UNDER) EXPENDITURES	**(15,643)**	**(17,250)**	**(91,370)**	**(266,238)**	**(275,639)**	**(359,749)**		
Ending Fund Balance							**807,045**		

Special Funds

Police Special Projects - Miscellaneous (Fund 140, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**122,327**	**123,235**	**131,013**		
Revenues and Transfers In									
340-4500	Grant Proceeds	0	0	4,000	0	0	0	0	#DIV/0!
350-1000	Alcohol Enforcement Fines	13,818	6,421	13,919	10,000	12,000	10,000	0	0.00%
350-1500	Drug Enforcement Fines	1,635	0	0	0	100	0	0	#DIV/0!
350-2500	Police Vehicle Fund Fines	3,599	1,071	489	1,000	150	1,000	0	0.00%
350-3000	FTA Warrant Fines	8,960	1,890	1,190	2,000	1,500	2,000	0	0.00%
380-1000	Interest Income	3,235	115	115	100	120	100	0	0.00%
380-3000	Fundraiser Donations	1,190	3,277	0	3,000	6,196	3,000	0	0.00%
380-3300	Special Project Donations	0	0	0	0	10,000	0	0	#DIV/0!
380-3100	DARE/CRO Donations	116	962	2,800	100	0	0	(100)	-100.00%
	TOTAL REVENUES	**32,553**	**13,736**	**22,513**	**16,200**	**30,066**	**16,100**	(100)	-0.62%
Expenditures and Transfers Out									
Operations									
910-9100	Drug Enforcement Expenses	4,229	878	2,150	4,000	1,140	2,000	(2,000)	-50.00%
910-9500	Alcohol Enforcement Expenses	72	615	122	7,000	1,457	2,000	(5,000)	-71.43%
910-9600	Fundraiser Expenses	3,235	3,277	0	3,000	6,196	3,000	0	0.00%
910-9700	DARE/CRO Expenses (reflected in 100-004-910-9100)	8,707	0	0	0	0	0	0	#DIV/0!
910-9800	Police Vehicle Fund Expenses	0	0	0	2,000	40	2,000	0	0.00%
	TOTAL OPERATIONS	**16,243**	**4,770**	**2,272**	**16,000**	**8,833**	**9,000**	(7,000)	-43.75%
Capital									
800-1600	Purchase - Equipment (Alcohol Enforcement)	0	0	0	12,500	13,455	2,500	(10,000)	-80.00%
	TOTAL CAPITAL	**0**	**0**	**0**	**12,500**	**13,455**	**2,500**	(10,000)	-80.00%
Interfund Transfers									
950-1000	Transfer to Police (DARE/CRO)	0	1,912	0	0	0	0	0	#DIV/0!
950-1800	Transfer to MERF	37,196	0	0	0	0	0	0	#DIV/0!
	TOTAL INTERFUND TRANSFERS	**37,196**	**1,912**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**53,439**	**6,682**	**2,272**	**28,500**	**22,288**	**11,500**	(17,000)	-59.65%
	REVENUE OVER (UNDER) EXPENDITURES	**(20,886)**	**7,054**	**20,241**	**(12,300)**	**7,778**	**4,600**		
Ending Fund Balance							**135,613**		
						Alcohol	67,375		
						Drug	5,198		
						Police Veh.	28,084		
						FTA	21,383		
						DARE/CRO	3,573		
						Special Proj.	10,000		
							135,613		

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

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**116,456**	**104,449**	**110,636**		
Revenues and Transfers In									
350-2000	Impound Admin. Fees	51,000	58,000	43,920	50,000	40,000	50,000	0	0.00%
380-1000	Interest Income	143	111	111	100	110	100	0	0.00%
	TOTAL REVENUES	**51,143**	**58,111**	**44,031**	**50,100**	**40,110**	**50,100**	0	0.00%
Expenditures and Transfers Out									
Operations									
530-2000	Legal Fees	6,672	7,836	4,728	8,750	8,750	9,050	300	3.43%
530-4000	Professional Fees	2,000	88	2,448	3,500	2,850	3,500	0	0.00%
550-1500	Communications	0	1,429	0	0	0	0	0	#DIV/0!
560-3000	Software	4,812	7,525	8,717	1,000	0	1,000	0	0.00%
650-1500	Operating Supplies	544	231	39	0	0	0	0	#DIV/0!
650-2000	Miscellaneous Equipment	0	2,710	817	0	165	0	0	#DIV/0!
910-9000	Miscellaneous Expenses	20	0	0	1,500	250	1,500	0	0.00%
	TOTAL OPERATIONS	**14,048**	**19,819**	**16,749**	**14,750**	**12,015**	**15,050**	300	2.03%
Capital									
800-1500	Purchase - Equipment	2,558	9,480	0	2,500	0	2,500	0	0.00%
	TOTAL CAPITAL	**2,558**	**9,480**	**0**	**2,500**	**0**	**2,500**	0	0.00%
Interfund Transfers									
950-2000	Capital Equipment Repl. Fund	15,008	15,008	15,008	15,008	15,008	15,008	0	0.00%
950-4000	Transfer to Police	43,764	6,864	6,864	6,900	6,900	0	(6,900)	-100.00%
	TOTAL INTERFUND TRANSFERS	**58,772**	**21,872**	**21,872**	**21,908**	**21,908**	**15,008**	(6,900)	-31.50%
	TOTAL EXPENDITURES	**75,378**	**51,171**	**38,621**	**39,158**	**33,923**	**32,558**	(6,600)	-16.85%
	REVENUE OVER (UNDER) EXPENDITURES	**(24,235)**	**6,940**	**5,410**	**10,942**	**6,187**	**17,542**		
Ending Fund Balance							**128,178**		

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

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**65,338**	**31,408**	**320,968**		
Revenues and Transfers In									
380-3000	Donations	0	20,000	60,130	0	300,000	0	0	#DIV/0!
380-1000	Interest Income	0	8	55	0	300	300	300	#DIV/0!
	TOTAL REVENUES	**0**	**20,008**	**60,185**	**0**	**300,300**	**300**	300	#DIV/0!
Expenditures and Transfers Out									
Operations									
650-1500	Operating Supplies	0	0	0	1,000	1,640	2,000	1,000	100.00%
650-2000	Miscellaneous Equipment	0	0	950	0	0	0	0	#DIV/0!
910-9000	Miscellaneous Expenses	0	0	11,236	1,500	2,000	2,000	500	33.33%
	TOTAL OPERATIONS	**0**	**0**	**12,186**	**2,500**	**3,640**	**4,000**	1,500	60.00%
Capital									
800-1500	Purchase - Equipment	0	0	0	30,000	7,100	5,000	(25,000)	-83.33%
	TOTAL CAPITAL	**0**	**0**	**0**	**30,000**	**7,100**	**5,000**	(25,000)	-83.33%
Interfund Transfers									
950-1800	Transfer to MERF	0	0	37,785	0	0	0	0	#DIV/0!
	TOTAL INTERFUND TRANSFERS	0	0	37,785	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES	**0**	**0**	**49,971**	**32,500**	**10,740**	**9,000**	(23,500)	-72.31%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**20,008**	**10,214**	**(32,500)**	**289,560**	**(8,700)**		
Ending Fund Balance							**312,268**		

Cemetery Account (Fund 200, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**164,697**	**175,619**	**154,569**		
Revenues and Transfers In									
360-1000	Grave Sites	32,900	20,600	38,950	25,000	35,000	30,000	5,000	20.00%
360-1100	Columbarium Niche Sales	3,950	600	2,100	2,000	4,500	4,000	2,000	100.00%
360-5000	Footings	600	1,500	0	1,500	0	0	(1,500)	-100.00%
360-5100	Interment Fees	32,350	42,850	42,100	40,000	45,000	45,000	5,000	12.50%
380-1000	Interest Revenue	4,424	2,946	370	500	100	100	(400)	-80.00%
380-9000	Miscellaneous Revenue	30	630	0	0	1,300	700	700	#DIV/0!
	TOTAL REVENUES	**74,254**	**69,126**	**83,520**	**69,000**	**85,900**	**79,800**	10,800	15.65%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	9,658	10,507	8,074	21,000	14,000	25,000	4,000	19.05%
410-2000	Salaries - Overtime	850	457	823	3,500	1,000	1,800	(1,700)	-48.57%
410-3000	Unused Sick Time/GHIP	81	124	89	400	100	400	0	0.00%
420-1000	Salaries - Part-Time	36,367	42,788	49,606	35,000	24,000	30,000	(5,000)	-14.29%
430-1000	Salaries - Elected Officials	7,861	8,132	8,736	8,600	8,500	6,100	(2,500)	-29.07%
450-1000	Group Insurance	3,363	3,890	3,999	13,500	3,500	9,000	(4,500)	-33.33%
450-1100	Health Savings Plan Contribution	0	0	0	500	500	500	0	0.00%
450-1200	Retiree Health Insurance	2,100	3,300	3,706	3,200	3,200	3,500	300	9.38%
450-2000	Unemployment Taxes	116	119	289	300	300	320	20	6.67%
450-2500	Workers Compensation Insurance	1,786	1,471	1,353	1,700	1,600	1,800	100	5.88%
470-1000	Uniform Allowance	0	0	0	300	200	200	(100)	-33.33%
	TOTAL PERSONNEL	**62,182**	**70,788**	**76,675**	**88,000**	**56,900**	**78,620**	(9,380)	-10.66%

Cemetery Account (Fund 200, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Operations									
510-1500	R & M Equipment - Contractual	0	0	0	250	200	250	0	0.00%
510-7000	R & M Grounds - Contractual	5,324	6,080	6,675	10,500	7,500	9,000	(1,500)	-14.29%
530-2000	Legal Fees	54	0	0	0	600	300	300	#DIV/0!
550-1000	Postage	179	151	260	200	150	200	0	0.00%
550-1500	Communications	412	185	253	250	300	300	50	20.00%
570-3000	Electricity	1,436	1,864	1,803	1,600	1,000	1,560	(40)	-2.50%
590-1000	Property Insurance	236	112	56	100	100	100	0	0.00%
590-2000	Lease/Rent Expense	402	0	0	200	100	200	0	0.00%
610-1500	R & M Equipment - Commodities	64	186	0	150	150	200	50	33.33%
610-7000	R & M Grounds - Commodities	364	4,120	552	2,500	1,000	2,500	0	0.00%
650-1000	Office Supplies	31	20	73	40	40	0	(40)	-100.00%
650-1500	Operating Supplies	23	17	66	100	200	250	150	150.00%
650-2000	Miscellaneous Equipment	1,844	905	32	1,950	1,750	1,500	(450)	-23.08%
910-1900	COVID-19 Expenses	0	0	188	500	0	0	(500)	-100.00%
910-9000	Miscellaneous Expense	9,096	608	1,139	500	750	500	0	0.00%
	TOTAL OPERATIONS	**19,465**	**14,248**	**11,097**	**18,840**	**13,840**	**16,860**	(1,980)	-10.51%
Capital									
800-1500	Purchase - Equipment	0	0	0	4,000	1,500	2,000	(2,000)	-50.00%
800-2000	Purchase - Cemetery Improvements	0	30,781	30,984	30,000	25,000	48,000	18,000	60.00%
	TOTAL CAPITAL	**0**	**30,781**	**30,984**	**34,000**	**26,500**	**50,000**	16,000	47.06%
Interfund Transfers									
950-1800	Transfer to MERF	9,000	9,000	21,500	9,710	9,710	9,710	0	0.00%
	TOTAL INTERFUND TRANSFERS	**9,000**	**9,000**	**21,500**	**9,710**	**9,710**	**9,710**	0	0.00%
	TOTAL EXPENDITURES	**90,647**	**124,817**	**140,256**	**150,550**	**106,950**	**155,190**	4,640	3.08%
	REVENUE OVER (UNDER) EXPENDITURES	**(16,393)**	**(55,691)**	**(56,736)**	**(81,550)**	**(21,050)**	**(75,390)**		
Ending Fund Balance							**79,179**		

Emergency Management Agency Fund (Fund 201, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**68,153**	**70,008**	**46,970**		
Revenues and Transfers In									
310-1000	Property Taxes	3,290	3,288	4,137	4,142	4,151	4,142	0	0.0%
380-1000	Interest Income	843	653	40	30	30	30	0	0.0%
390-1000	Transfer from General Fund	33,000	22,000	30,000	50,000	50,000	50,000	0	0.0%
	TOTAL REVENUES	**37,133**	**25,941**	**34,177**	**54,172**	**54,181**	**54,172**	0	0.0%
Expenditures and Transfers Out									
Operations									
510-1000	R & M Building - Contractual	0	0	0	100	0	100	0	0.0%
510-1500	R & M Equipment - Contractual	3,531	0	1,183	5,500	1,150	5,500	0	0.0%
550-1500	Communications	0	0	0	0	0	16,800	16,800	#DIV/0!
590-1000	Property Insurance	498	948	1,126	1,300	1,265	1,500	200	15.4%
590-2000	Lease/Rent Expense	2,040	2,055	2,100	2,400	2,275	2,500	100	4.2%
610-1500	R & M Equipment - Commodities	0	0	339	1,500	0	1,500	0	0.0%
650-2000	Miscellaneous Equipment	375	628	1,100	41,500	50,680	1,650	(39,850)	-96.0%
910-9000	Miscellaneous Expense	0	0	106	1,000	0	500	(500)	-50.0%
	TOTAL OPERATIONS	**6,444**	**3,631**	**5,954**	**53,300**	**55,370**	**30,050**	(23,250)	-43.6%
Interfund Transfers									
950-2000	Transfer to Capital Equipment Repl. Fund	21,849	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**	**21,849**	0	0.0%
	TOTAL EXPENDITURES	**28,293**	**25,480**	**27,803**	**75,149**	**77,219**	**51,899**	(23,250)	-30.9%
	REVENUE OVER (UNDER) EXPENDITURES	**8,840**	**461**	**6,374**	**(20,977)**	**(23,038)**	**2,273**		
Ending Fund Balance							**49,243**		

Motor Fuel Tax Fund (Fund 206, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**1,859,911**	**1,726,442**	**1,490,925**		
Revenues and Transfers In									
340-2000	State Allotment	420,521	405,913	364,667	380,000	381,000	378,000	(2,000)	-0.53%
340-2000	High Growth	25,967	6,456	43,382	0	43,382	0	0	#DIV/0!
340-2200	Transportation Renewal Fund	0	205,400	247,830	272,500	271,500	284,000	11,500	4.22%
340-4500	Rebuild Illinois Grant	0	0	316,370	363,922	150,000	300,000	(63,922)	-17.56%
380-1000	Interest Income	15,102	16,160	1,535	1,000	500	500	(500)	-50.00%
390-1000	Transfer from General Fund	0	46	12,385	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**461,590**	**633,975**	**986,169**	**1,017,422**	**846,382**	**962,500**	(54,922)	-5.40%
Expenditures and Transfers Out									
Operations									
510-9900	R & M - Contractual	0	0	135,238	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	**0**	**0**	**135,238**	**0**	**0**	**0**	0	#DIV/0!
Capital									
800-4000	Purchase - System	0	0	754,811	1,200,000	931,899	1,000,000	(200,000)	-16.67%
800-4100	Purchase - System Engineering	0	14,686	334,181	450,000	150,000	300,000	(150,000)	-33.33%
	TOTAL CAPITAL	**0**	**14,686**	**1,088,992**	**1,650,000**	**1,081,899**	**1,300,000**	(350,000)	-21.21%
	TOTAL EXPENDITURES	**0**	**14,686**	**1,224,230**	**1,650,000**	**1,081,899**	**1,300,000**	(350,000)	-21.21%
	REVENUE OVER (UNDER) EXPENDITURES	**461,590**	**619,289**	**(238,061)**	**(632,578)**	**(235,517)**	**(337,500)**		
Ending Fund Balance							**1,153,425**		

Tax Increment Financing District No. 2 Fund (Fund 208, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**1,090,087**	**1,147,170**	**403,847**		
Revenues and Transfers In									
310-1000	Property Taxes	220,717	230,595	236,492	240,000	243,312	245,000	5,000	2.1%
340-4500	ITEP Grant Proceeds	0	0	0	8,000	56,010	60,000	52,000	650.0%
340-5000	Penalty Revenue	0	0	16,462	0		0	0	#DIV/0!
380-1000	Interest Income	15,884	17,291	3,652	4,000	2,500	2,500	(1,500)	-37.5%
380-2000	TIF Subsidy Repayment	2,000	0	3,842	0	0	0	0	#DIV/0!
380-3000	Donations	100	0	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**238,701**	**247,886**	**260,448**	**252,000**	**301,822**	**307,500**	55,500	22.0%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	11,125	16,886	17,043	18,000	13,500	18,500	500	2.8%
410-3000	Unused Sick Time/GHIP	136	213	249	300	200	300	0	0.0%
450-1000	Group Insurance	1,959	2,163	3,288	3,400	2,500	2,700	(700)	-20.6%
450-1100	Health Savings Plan Contribution	189	271	289	350	300	350	0	0.0%
450-2000	Unemployment Taxes	0	0	13	50	30	40	(10)	-20.0%
	TOTAL PERSONNEL	**13,409**	**19,533**	**20,882**	**22,100**	**16,530**	**21,890**	(210)	-1.0%
Operations									
530-1500	Engineering Fees	0	37,267	14,991	2,000	0	2,000	0	0.0%
530-2000	Legal Fees	1,581	3,322	1,535	10,000	60,000	15,000	5,000	50.0%
530-4000	Professional Fees	0	7,685	2,500	25,000	10,000	5,000	(20,000)	-80.0%
560-1000	Membership Dues	650	650	650	700	650	700	0	0.0%
560-1500	Training	347	0	0	1,000	500	1,000	0	0.0%
590-2000	Lease/Rent Expense	0	0	1,927	3,000	600	600	(2,400)	-80.0%
590-2700	Building Renovation - Committed	58,885	136,730	161,459	144,558	870,750	311,200	166,642	115.3%
590-2800	Building Renovation - Uncommitted	0	0	0	100,000	0	0	(100,000)	-100.0%
650-2000	Miscellaneous Equipment	0	0	0	1,500	0	1,500	0	0.0%
910-9000	Miscellaneous Expense	8,408	3,595	20,192	18,200	13,000	21,200	3,000	16.5%
	TOTAL OPERATIONS	**69,871**	**189,249**	**203,254**	**305,958**	**955,500**	**358,200**	52,242	17.1%

Tax Increment Financing District No. 2 Fund (Fund 208, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Capital									
800-2000	Purchase - Building/Property	0	0	0	40,000	38,190	0	(40,000)	-100.0%
800-5000	Purchase - Improvements Construction	101,462	50,470	6,968	515,000	4,925	0	(515,000)	-100.0%
800-5100	Purchase - Improvements Engineering	18,536	0	0	130,000	30,000	75,000	(55,000)	-42.3%
800-5200	Purchase - Improvements Legal	0	0	0	10,000	0	0	(10,000)	-100.0%
	TOTAL CAPITAL	**119,998**	**50,470**	**6,968**	**695,000**	**73,115**	**75,000**	(620,000)	-89.2%
	TOTAL EXPENDITURES	**203,278**	**259,252**	**231,104**	**1,023,058**	**1,045,145**	**455,090**	(567,968)	-55.5%
	REVENUE OVER (UNDER) EXPENDITURES	**35,423**	**(11,366)**	**29,344**	**(771,058)**	**(743,323)**	**(147,590)**		
Ending Fund Balance							**256,257**		

Stormwater Management/Flood Mitigation Fund (Fund 218, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**92,344**	**272,244**	**74,700**		
Revenues and Transfers In									
340-4500	Grant Proceeds - FEMA	0	0	0	0	0	0	0	#DIV/0!
380-2000	Rental Income	64,752	10,956	10,956	11,000	10,956	11,900	900	8.18%
380-1000	Interest Income	3,646	1,968	168	0	100	0	0	#DIV/0!
380-9800	Sale of Land	1,235,300	238,684	0	0	0	0	0	#DIV/0!
390-1000	Transfer from General Fund - HR Sales Tax (.5% 10/22)	0	100,000	150,000	660,000	400,000	660,000	0	0.00%
	TOTAL REVENUES	**1,303,698**	**351,608**	**161,124**	**671,000**	**411,056**	**671,900**	900	0.13%
Expenditures and Transfers Out									
Operations									
510-1000	R & M Property	0	1,416	0	1,600	800	1,500	(100)	-6.25%
530-1500	Engineering Fees	0	7,999	3,137	460,000	459,800	5,000	(455,000)	-98.91%
530-2000	Legal Fees	0	0	0	0	3,500	1,000	1,000	#DIV/0!
530-4000	Other Professional Fees	19,561	39,086	6,975	13,500	10,000	13,500	0	0.00%
550-2000	Publishing Fees	0	0	0	0	0	200	200	#DIV/0!
590-2000	Lease/Rent Expense	0	0	0	5,000	4,500	5,000	0	0.00%
610-9000	R & M System Commodities	0	0	448	16,000	5,000	16,000	0	0.00%
910-9000	Misc. Expenses	19,193	8,177	2,194	5,000	2,000	4,000	(1,000)	-20.00%
	TOTAL OPERATIONS	**38,754**	**56,678**	**12,754**	**501,100**	**485,600**	**46,200**	(454,900)	-90.78%
Capital									
800-1500	Purchase - Equipment	0	0	0	5,000	4,500	15,000	10,000	200.00%
800-5000	Purchase - System Construction	22,283	31,400	135,858	220,000	106,000	600,000	380,000	172.73%
800-5100	Purchase - System Engineering	0	0	20,675	12,000	12,500	50,000	38,000	316.67%
800-5200	Purchase - System Legal	0	0	0	0	0	3,000	3,000	#DIV/0!
	TOTAL CAPITAL	**22,283**	**31,400**	**156,533**	**237,000**	**123,000**	**668,000**	431,000	181.86%
Interfund Transfers									
950-1000	Transfer to General Fund	1,225,872	230,234	0	0	0	0	0	#DIV/0!
	TOTAL INTERFUND TRANSFERS	**1,225,872**	**230,234**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**1,286,909**	**318,312**	**169,287**	**738,100**	**608,600**	**714,200**	(23,900)	-3.24%
	REVENUE OVER (UNDER) EXPENDITURES	**16,789**	**33,296**	**(8,163)**	**(67,100)**	**(197,544)**	**(42,300)**		
Ending Fund Balance							**32,400**		

Police Pension Fund (Fund 600, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**8,606,316**	**9,838,569**	**10,008,140**		
Revenues and Transfers In									
380-1000	Interest Income	91,501	108,467	110,810	70,000	75,000	75,000	5,000	7.1%
380-1500	Dividend Income	159,526	125,811	191,850	100,000	50,000	75,000	(25,000)	-25.0%
380-3000	Gain/(Loss) on Investments	129,324	142,758	157,646	100,000	100,000	100,000	0	0.0%
380-9000	Misc. Income	0	258	30	0	0	0	0	#DIV/0!
380-9100	Employee Contributions	147,472	153,915	174,405	200,000	155,000	170,000	(30,000)	-15.0%
380-9200	Employer Contributions	553,041	632,190	686,961	670,000	682,455	713,100	43,100	6.4%
380-9300	Reimbursement of Contribution Refunds	0	0	0	0	15,210	0	0	#DIV/0!
	TOTAL REVENUES	**1,080,864**	**1,163,399**	**1,321,702**	**1,140,000**	**1,077,665**	**1,133,100**	(6,900)	-0.6%
Expenditures and Transfers Out									
Personnel									
910-9100	Retirement Pensions	603,781	625,188	642,455	720,000	698,000	720,000	-	0.0%
	TOTAL PERSONNEL	**603,781**	**625,188**	**642,455**	**720,000**	**698,000**	**720,000**	-	0.0%
Operations									
530-2000	Legal Fees	200	0	202	500	200	500	0	0.0%
530-9000	Compliance Fee	1,441	1,539	1,616	1,700	1,650	1,700	0	0.0%
560-1000	Membership Dues	795	795	795	800	795	800	0	0.0%
560-1500	Training	1,925	385	1,455	2,500	4,200	2,500	0	0.0%
590-1000	Insurance Expense	3,122	3,182	3,228	3,400	3,249	3,400	0	0.0%
700-1000	Investment Expense	22,735	23,745	26,366	25,000	25,000	25,000	0	0.0%
910-9000	Miscellaneous Expense	320	32	0	1,000	0	1,000	0	0.0%
910-9200	Contribution/Portability Refunds	0	0	105,484	30,000	175,000	50,000	20,000	66.7%
	TOTAL OPERATIONS	**30,538**	**29,678**	**139,146**	**64,900**	**210,094**	**84,900**	20,000	30.8%
	TOTAL EXPENDITURES	**634,319**	**654,866**	**781,601**	**784,900**	**908,094**	**804,900**	20,000	2.5%
	REVENUE OVER (UNDER) EXPENDITURES	**446,545**	**508,533**	**540,101**	**355,100**	**169,571**	**328,200**		
Ending Fund Balance							**10,336,340**		

Capital Project Funds

Mallard Crossing Special Service Area Fund (Fund 406, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**		**0**		
Revenues and Transfers In									
310-1000	Property Taxes	47,018	46,885	0	0	0	0	0	#DIV/0!
380-1000	Interest Revenue	9	273	0	0	0	0	0	#DIV/0!
390-1000	Transfer from General Fund	0	11,694	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**47,027**	**58,852**	**0**	**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	0	#DIV/0!
700-1500	SSA Bond Interest	4,275	2,185	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**48,275**	**48,185**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**48,275**	**48,185**	**0**	**0**	**0**	**0**	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	**(1,248)**	**10,667**	**0**	**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	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**56,314**	**56,334**	**111,174**		
Revenues and Transfers In									
340-4500	Grant Proceeds - DCEO	0	0		100,000	0	100,000	0	0.00%
380-1000	Interest Income	0	0	20	0	40	50		
380-2000	Lease Income	0	0	66,667	66,000	66,000	81,000	15,000	22.73%
390-1000	Transfer from General Fund	8,790	14,729	19,915	0	0	0	0	#DIV/0!
	TOTAL REVENUES	**8,790**	**14,729**	**86,602**	**166,000**	**66,040**	**181,050**	15,050	9.07%
Expenditures and Transfers Out									
Operations									
530-1500	Engineering Fees	0	4,000	0	0	0	0	0	#DIV/0!
530-4000	Professional Fees	0	0	0	100,000	0	100,000	0	0.00%
530-2000	Legal Fees	0	1,153	0	0	0	0	0	#DIV/0!
910-3000	Property Taxes	8,790	9,576	10,353	11,500	11,200	12,000	500	4.35%
	TOTAL OPERATIONS	**8,790**	**14,729**	**10,353**	**111,500**	**11,200**	**112,000**	500	0.45%
Capital									
800-3000	Purchase - Construction	0	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - Construction Engineering	0	0	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TOTAL EXPENDITURES	**8,790**	**14,729**	**10,353**	**111,500**	**11,200**	**112,000**	500	0.45%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**0**	**76,249**	**54,500**	**54,840**	**69,050**		
Ending Fund Balance							**180,224**		

Freedom Parkway/Lakeshore Drive Improvement Capital Project Fund (Fund 411, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**(15,409)**	**0**		
Revenues and Transfers In									
340-4500	Grant Proceeds	0	0	0	0	0	0	0	#DIV/0!
390-1000	Transfer from General Fund	0	4,500	245,865	450,000	465,409	3,950,000	3,500,000	777.78%
	TOTAL REVENUES	**0**	**4,500**	**245,865**	**450,000**	**465,409**	**3,950,000**	3,500,000	777.78%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System Construction	0	0	0	0	0	3,500,000	3,500,000	#DIV/0!
800-3100	Purchase - System Engineering	0	19,445	246,329	450,000	450,000	450,000	0	0.00%
	TOTAL CAPITAL	**0**	**19,445**	**246,329**	**450,000**	**450,000**	**3,950,000**	3,500,000	777.78%
	TOTAL EXPENDITURES	**0**	**19,445**	**246,329**	**450,000**	**450,000**	**3,950,000**	3,500,000	777.78%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**(14,945)**	**(464)**	**0**	**15,409**	**0**		
Ending Fund Balance							**0**		

Hilldale Ave. Improvement Capital Project Fund (Fund 413, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**0**	**0**		
Revenues and Transfers In									
390-1000	Transfer from General Fund	0	0	1,687	1,275,000	1,022,500	1,135,000	(140,000)	-10.98%
	TOTAL REVENUES	**0**	**0**	**1,687**	**1,275,000**	**1,022,500**	**1,135,000**	(140,000)	-10.98%
Expenditures and Transfers Out									
Capital									
	Streets - Purchase (003):								
800-3000	System Construction	0	0	0	575,000	565,000	502,500	(72,500)	-12.61%
800-3100	System Engineering	0	0	1,012	62,500	87,500	65,000	2,500	4.00%
	Storm Water - Purchase (018):								
800-3000	System Construction	0	0	0	575,000	320,000	502,500	(72,500)	-12.61%
800-3100	System Engineering	0	0	675	62,500	50,000	65,000	2,500	4.00%
	TOTAL CAPITAL	**0**	**0**	**1,687**	**1,275,000**	**1,022,500**	**1,135,000**	(140,000)	(0)
	TOTAL EXPENDITURES	**0**	**0**	**1,687**	**1,275,000**	**1,022,500**	**1,135,000**	(140,000)	-10.98%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**0**	**(1,687)**	**(1,275,000)**	**(1,022,500)**	**(1,135,000)**		
Ending Fund Balance							**0**		

Safe Routes to Schools Fund (Fund 420, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**(100,850)**	**(68,997)**	**(48,639)**		
Revenues and Transfers In									
340-4500	Grant Proceeds	0	0	307,369	0	82,474	0	0	#DIV/0!
390-3000	Transfer from General Fund - Streets	0	0	138,578	60,000	42,658	0	(60,000)	-100.00%
	TOTAL REVENUES	**0**	**0**	**445,947**	**60,000**	**125,132**	**0**	(60,000)	-100.00%
Expenditures and Transfers Out									
Operations									
910-9000	Miscellaneous Expense	0	0	5,198	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	**0**	**0**	**5,198**	**0**	**0**	**0**	0	#DIV/0!
Capital									
800-1500	Purchase - Equipment	0	0	0	0	4,300			
800-2000	Purchase - Building/Land Improvement	0	0	15,533	0	0	0	0	#DIV/0!
800-3000	Purchase - System	0	0	356,008	50,000	82,474	0	(50,000)	-100.00%
800-3100	Purchase - System Engineering	0	60,211	77,994	10,000	18,000	0	(10,000)	-100.00%
	TOTAL CAPITAL	**0**	**60,211**	**449,535**	**60,000**	**104,774**	**0**	(60,000)	-100.00%
	TOTAL EXPENDITURES	**0**	**60,211**	**454,733**	**60,000**	**104,774**	**0**	(60,000)	-100.00%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**(60,211)**	**(8,786)**	**0**	**20,358**	**0**		
Ending Fund Balance							**(48,639)**		

Recreation Trail Extension Fund (Fund 421, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**(50,822)**	**(51,998)**	**(40,000)**		
Revenues and Transfers In									
320-4000	Grant Proceeds - TAP	287,428	0	0	0	0	0	0	#DIV/0!
320-4500	Grant Proceeds - ITEP	0	0	0	255,840	160,000	95,840	(160,000)	-62.54%
390-1000	Transfer from General Fund - Streets	106,512	46	93,076	65,000	83,998	10,554	(54,446)	-83.76%
	TOTAL REVENUES	**393,940**	**46**	**93,076**	**320,840**	**243,998**	**106,394**	(214,446)	-66.84%
Expenditures and Transfers Out									
Operations									
910-9000	Miscellaneous Expense	0	0	725	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	**0**	**0**	**725**	**0**	**0**	**0**	0	#DIV/0!
Capital									
800-2000	Purchase - Building/Property	0	0	18,000	0	0	0	0	#DIV/0!
800-3000	Purchase - System Construction	374,922	0	0	380,000	200,000	200,000	(180,000)	-47.37%
800-3100	Purchase - System Engineering	41,313	43,641	75,527	65,000	32,000	32,000	(33,000)	-50.77%
	TOTAL CAPITAL	**416,235**	**43,641**	**93,527**	**445,000**	**232,000**	**232,000**	(213,000)	-47.87%
	TOTAL EXPENDITURES	**416,235**	**43,641**	**94,252**	**445,000**	**232,000**	**232,000**	(213,000)	-47.87%
	REVENUE OVER (UNDER) EXPENDITURES	**(22,295)**	**(43,595)**	**(1,176)**	**(124,160)**	**11,998**	**(125,606)**		
Ending Fund Balance							**(165,606)**		

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	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**(104,047)**	**0**		
Revenues and Transfers In									
310-1000	Property Taxes	0	0	16,500	16,500	16,500	16,500	0	0.00%
390-1000	Transfer from General Fund	0	30,957	1,284,200	205,300	335,547	0	(205,300)	-100.00%
	TOTAL REVENUES	**0**	**30,957**	**1,300,700**	**221,800**	**352,047**	**16,500**	(205,300)	-92.56%
Expenditures and Transfers Out									
Operations									
	Streets (003):								
530-2000	Legal Fees	0	310	1,772	0	0	0	0	#DIV/0!
	Storm Water (018):								
530-2000	Legal Fees	0	111	530	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	0	421	2,302	0	0	0	0	#DIV/0!
Capital									
	Streets - Purchase (003):								
800-3000	System Construction	0	0	833,321	38,300	83,000	0	(38,300)	-100.00%
800-3100	System Engineering	0	18,261	102,639	1,000	5,000	0	(1,000)	-100.00%
800-3200	System Legal	0	2,939	0	0	0	0	0	#DIV/0!
	Storm Water - Purchase (018):								
800-3000	System Construction	0	0	403,991	181,500	140,000	0	(181,500)	-100.00%
800-3100	System Engineering	0	15,196	36,950	1,000	3,500	0	(1,000)	-100.00%
800-3200	System Legal	0	3,184	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**0**	**39,580**	**1,376,901**	**221,800**	**231,500**	**0**	(221,800)	-100.00%
Interfund Transfers									
950-1000	Transfer to General Fund	0	0	16,500	0	16,500	16,500	16,500	#DIV/0!
	TOTAL INTERFUND TRANSFERS	**0**	**0**	**16,500**	**0**	**16,500**	**16,500**	16,500	#DIV/0!
	TOTAL EXPENDITURES	**0**	**40,001**	**1,395,703**	**221,800**	**248,000**	**16,500**	(205,300)	-92.56%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**(9,044)**	**(95,003)**	**0**	**104,047**	**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	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance ($)	Variance (%)
Beginning Fund Balance					**0**	**(69,845)**	**0**		
Revenues and Transfers In									
310-1000	Property Taxes	0	0	4,500	4,500	4,500	4,500	0	0.00%
390-1000	Transfer from General Fund	0	8,368	429,977	75,500	190,845	0	(75,500)	-100.00%
	TOTAL REVENUES	**0**	**8,368**	**434,477**	**80,000**	**195,345**	**4,500**	(75,500)	-94.38%
Expenditures and Transfers Out									
Operations									
	Streets (003):								
530-2000	Legal Fees	0	0	0	0	0	0	0	#DIV/0!
	Storm Water (018):								
530-2000	Legal Fees	0	0	0	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	0	0	0	0	0	0	0	#DIV/0!
Capital									
	Streets - Purchase (003):								
800-3000	System Construction	0	0	296,488	0	11,000	0	0	#DIV/0!
800-3100	System Engineering	0	3,390	40,460	0	0	0	0	#DIV/0!
800-3200	System Legal	0	1,174	0	0	0	0	0	#DIV/0!
	Storm Water - Purchase (018):								
800-3000	System Construction	0	0	142,314	80,000	110,000	0	(80,000)	-100.00%
800-3100	System Engineering	0	3,673	19,420	0	0	0	0	#DIV/0!
800-3200	System Legal	0	1,271	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	**0**	**9,508**	**498,682**	**80,000**	**121,000**	**0**	(80,000)	-100.00%
Interfund Transfers									
950-1000	Transfer to General Fund	0	0	4,500	0	4,500	4,500	4,500	#DIV/0!
	TOTAL INTERFUND TRANSFERS	**0**	**0**	**4,500**	**0**	**4,500**	**4,500**	4,500	#DIV/0!
	TOTAL EXPENDITURES	**0**	**9,508**	**503,182**	**80,000**	**125,500**	**4,500**	(75,500)	-94.38%
	REVENUE OVER (UNDER) EXPENDITURES	**0**	**(1,140)**	**(68,705)**	**0**	**69,845**	**0**		
Ending Fund Balance							**0**		