

EXHIBIT B

CITY OF WASHINGTON
FY 22-23
PROPOSED BUDGET

All Funds Summary											
Combined Revenue/Expenditure Summary											
(Excludes All Transfers and Police Pension)											
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											
			General	10,499,394	10,442,951	12,593,590	12,538,768	14,368,007	15,614,257	3,075,489	24.53%
			Proprietary	4,362,197	4,975,993	5,289,037	5,656,890	5,761,242	6,030,350	373,460	6.60%
			Special	2,999,267	2,103,548	2,272,163	2,255,119	2,454,158	2,282,202	27,083	1.20%
			Debt Service	1,109,744	59,745	100,000	75,000	50,000	50,000	(25,000)	-33.33%
			Capital Projects	334,455	47,158	442,840	442,840	329,474	297,840	(145,000)	-32.74%
			TOTAL REVENUES	19,305,057	17,629,395	20,697,630	20,968,617	22,962,881	24,274,649	3,306,032	15.77%
Expenditures and Transfers Out											
			Personnel	7,113,171	7,250,517	7,932,939	8,626,110	8,260,365	8,805,290	179,180	2.08%
			Operations	3,650,036	4,020,614	4,372,201	6,318,746	6,318,605	6,294,036	(24,710)	-0.39%
			Capital	2,329,738	1,702,228	7,438,071	9,793,224	6,951,838	13,316,350	3,523,126	35.98%
			Debt Service	6,266,647	2,124,287	1,140,728	1,146,317	1,146,317	1,144,004	(2,313)	-0.20%
			Interfund Transfers	0	0	0	0	0	0	0	#DIV/0!
			TOTAL EXPENDITURES	19,359,592	15,097,646	20,883,939	25,884,397	22,677,125	29,559,680	3,675,283	14.20%
			REVENUE OVER (UNDER) EXPENDITURES	(54,535)	2,531,749	(186,309)	(4,915,780)	285,756	(5,285,031)		

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	12,585,925		
Revenues and Transfers In									
Unrestricted		10,430,183	9,454,411	10,977,103	9,814,000	11,346,700	12,339,909	2,525,909	25.74%
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	28,000	22,800	(5,600)	-19.72%
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%
American Rescue Act Grant (ARPA)		0	0	0	1,020,000	1,124,887	1,030,000	10,000	0.98%
TOTAL REVENUES		11,791,066	10,696,263	12,616,662	12,576,268	14,403,907	15,639,057	3,062,789	24.35%
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	3,502,226	144,294	4.30%
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	3,485,724	4,054,696	3,594,725	6,782,849	2,728,153	67.28%
TOTAL EXPENDITURES		12,993,006	9,609,410	12,352,473	13,997,253	13,412,797	18,089,245	4,091,993	29.23%
REVENUE OVER (UNDER) EXPENDITURES		(1,201,940)	1,086,853	264,189	(1,420,985)	991,110	(2,450,188)		
Ending Fund Balance		10,705,054	11,791,907	12,056,096	9,723,894	12,585,925	10,135,737		
						Unrestricted	7,193,805		
						ARPA-Restricted	2,154,887		
						Tele. Tax-Designated	807,045		
						Recycling Grant	(20,000)		
							10,135,737		
						End. Bal. as % of Total Revenue	65%		
						End. Bal. as % of Total Revenue, excl. ARPA	49%		

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	10,294,244		
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!
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	9,814,000	11,346,700	12,339,909	2,525,909	25.74%

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									
<i>Interfund Transfers</i>									
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	Transfer 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%
<i>Net Expenditures from Departments</i>									
Dept. 001	Legislative/Administrative	619,984	760,110	891,694	978,000	801,075	983,625	5,625	0.58%
Dept. 002	City Hall	79,947	50,679	55,844	122,828	112,585	91,100	(31,728)	-25.83%
Dept. 003	Streets	2,235,784	1,611,340	2,621,180	2,643,431	2,569,182	2,657,922	14,491	0.55%
Dept. 004	Police	3,305,647	3,321,859	3,589,842	3,854,627	3,714,671	4,155,785	301,158	7.81%
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	879,024	39,893	4.75%
	TOTAL NET DEPARTMENT EXPENDITURES	7,165,572	6,856,019	8,163,308	8,919,452	8,396,162	9,339,286	419,835	4.71%
	TOTAL EXPENDITURES	11,595,980	8,329,808	10,592,837	11,943,627	11,168,838	15,440,348	3,496,722	29.28%
	REVENUE OVER (UNDER) EXPENDITURES	(1,165,797)	1,124,603	384,266	(2,129,627)	177,862	(3,100,439)	520,934	
Ending Fund Balance							7,193,805		
Minimum Standard Balance (25% of Revenues)							3,084,977		
Surplus Funds							4,108,828		

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	4,600	700	17.95%
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	67,575	7,475	12.44%
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	8,600	1,600	22.86%
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!
910-9500	Transportation Services	0	0	0	0	0	50,000	50,000	#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	337,225	34,825	11.52%
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	0	0	(300)	-100.00%
	TOTAL INTERFUND TRANSFERS	3,700	300	900	300	0	0	(300)	-100.00%
	TOTAL EXPENDITURES	622,116	761,348	893,940	980,200	802,075	985,625	5,425	0.55%
	NET DEPARTMENT EXPENDITURES	(619,984)	(760,110)	(891,694)	(978,000)	(801,075)	(983,625)		

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	14,000	11,400	(2,800)	-19.72%
390-2000	Transfer from Sewer Fund	9,952	6,532	6,981	14,200	14,000	11,400	(2,800)	-19.72%
	TOTAL REVENUES	19,904	13,064	13,962	28,400	28,000	22,800	(5,600)	-19.72%
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	36,000	19,800	122.22%
950-2000	Transfer to Capital Repl. Fund	9,828	9,828	9,828	9,828	0	0	(9,828)	-100.00%
	TOTAL INTERFUND TRANSFERS	9,828	9,828	9,828	26,028	16,200	36,000	9,972	38.31%
	TOTAL EXPENDITURES	99,851	63,743	69,806	151,228	140,585	113,900	(37,328)	-24.68%
	NET DEPARTMENT EXPENDITURES	(79,947)	(50,679)	(55,844)	(122,828)	(112,585)	(91,100)		

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	376,000	358,000	(218,000)	-37.85%
950-1900	Transfer to Building Maintenance Fund	0	0	0	9,000	9,000	12,500	3,500	38.89%
950-2000	Transfer to Capital Repl. Fund	9,151	9,151	9,151	9,151	9,151	12,018	2,867	31.33%
950-2600	Transfer to Motor Fuel Tax	0	0	0	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	644,305	719,151	520,807	393,072	(326,079)	-45.34%
	TOTAL EXPENDITURES	2,535,031	1,897,843	2,935,047	2,986,671	2,892,347	2,950,922	(35,749)	-1.20%
	REVENUE OVER (UNDER) EXPENDITURES	(2,256,284)	(1,631,840)	(2,649,887)	(2,688,551)	(2,605,182)	(2,677,922)		
	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)	(2,621,180)	(2,643,431)	(2,569,182)	(2,657,922)		

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	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	124,000	(130,000)	-51.18%
950-1900	Transfer to Building Maintenance Fund	0	0	0	2,400	2,400	3,000	600	25.00%
950-2000	Transfer to Capital Repl. Fund	20,462	20,462	20,462	20,462	20,462	117,615	97,153	474.80%
	TOTAL INTERFUND TRANSFERS	275,462	210,462	395,462	276,862	276,862	244,615	(32,247)	-11.65%
	TOTAL EXPENDITURES	4,250,730	4,175,719	4,544,717	5,041,290	4,983,941	6,123,435	1,082,145	21.47%
	NET DEPARTMENT EXPENDITURES	(3,305,647)	(3,321,859)	(3,589,842)	(3,854,627)	(3,714,671)	(4,155,785)		

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	8,100	2,420	42.61%
	TOTAL INTERFUND TRANSFERS	0	0	0	5,680	5,680	8,100	2,420	42.61%
	TOTAL EXPENDITURES	694,287	865,977	939,644	1,171,254	1,239,513	1,159,271	(11,983)	-1.02%
	NET DEPARTMENT EXPENDITURES	(628,191)	(802,226)	(594,582)	(839,131)	(809,989)	(879,024)		

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			

American Rescue Plan Act (ARPA) (Fund 100, Department 011)									
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	1,124,887		
Revenues and Transfers In									
340-4500	Grant Proceeds	0	0	0	1,020,000	1,123,787	1,020,000	-	0.00%
380-1000	Interest Income	0	0	0	0	1,100	10,000	10,000	#DIV/0!
	TOTAL REVENUES	0	0	0	1,020,000	1,124,887	1,030,000	10,000	0.98%
Expenditures and Transfers Out									
Interfund Transfers									
								-	#DIV/0!
								-	#DIV/0!
	TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	-	#DIV/0!
	TOTAL EXPENDITURES	0	0	0	0	0	0	-	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	0	0	0	1,020,000	1,124,887	1,030,000		
Ending Fund Balance							2,154,887		
Funds must be designated by 12/31/2024 and spent by 12/31/2026									

PROPRIETARY FUNDS

Water Fund (Fund 500, Department 000)

Account #			Actual FY18-19	Actual FY19-20	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance (\$)	Variance (%)
Account Description										
Beginning Fund Balance						1,380,175	1,545,984	1,568,235		
Revenues and Transfers In										
340-4500	Grant Proceeds		724	383	1,263	500	1,646	2,000	1,500	300.00%
350-3000	Forfeited Inspection Fees		500	900	800	1,000	1,000	1,000	0	0.00%
350-5000	Water Late Payment/Restoration Fee		22,617	30,661	43,405	42,000	40,000	41,000	(1,000)	-2.38%
360-1000	Metered Water Sales		1,320,433	1,296,964	1,390,734	1,435,000	1,420,000	1,469,300	34,300	2.39%
360-1100	Pumphouse Sales		6,779	5,000	4,654	5,000	4,000	4,000	(1,000)	-20.00%
360-2000	Sale of Water Meters/Radios		7,306	5,420	5,885	5,000	4,000	4,000	(1,000)	-20.00%
360-3000	Technology Fee		290,513	293,179	294,785	292,000	295,000	295,000	3,000	1.03%
360-4000	Infrastructure Fixed Fee		4,386	344,956	608,283	825,000	790,000	920,000	95,000	11.52%
370-5200	Water Construction Fee		1,100	900	1,300	1,000	1,200	1,000	0	0.00%
380-1000	Interest Income		24,603	21,882	8,091	5,000	2,200	3,000	(2,000)	-40.00%
380-9000	Misc. Income		3,754	23,831	1,906	1,000	1,400	1,000	0	0.00%
390-2000	Transfer from Sewer Fund		8,284	12,348	21,173	23,000	11,625	16,500	(6,500)	-28.26%
	TOTAL REVENUES		1,690,999	2,036,424	2,382,279	2,635,500	2,572,071	2,757,800	122,300	4.64%
Expenditures and Transfers Out										
Personnel										
410-1000	Salaries - Regular		382,073	410,535	476,036	500,000	510,000	520,000	20,000	4.00%
410-1500	Salaries - Standby		7,175	7,125	6,479	8,000	7,500	8,000	0	0.00%
410-2000	Salaries - Overtime		32,380	31,808	40,854	35,000	26,000	35,000	0	0.00%
410-3000	Unused Sick Time/GHIP		2,669	2,516	1,368	7,700	2,000	8,000	300	3.90%
420-1000	Salaries - Part-Time		5,947	7,829	8,619	23,000	17,000	15,000	(8,000)	-34.78%
450-1000	Group Insurance		128,904	124,626	130,308	140,000	130,000	135,000	(5,000)	-3.57%
450-1100	Health Savings Plan Contribution		5,165	5,133	6,187	9,000	9,000	9,000	0	0.00%
450-1200	Retiree Health Insurance		17,500	26,950	30,267	44,000	44,000	46,000	2,000	4.55%
450-2000	Unemployment Taxes		472	551	724	750	800	900	150	20.00%
450-2500	Workers Compensation Insurance		6,286	6,935	4,962	7,000	8,000	13,000	6,000	85.71%
470-1000	Uniform Allowance		2,395	2,267	2,157	2,700	2,340	2,500	(200)	-7.41%
	TOTAL PERSONNEL		590,966	626,275	707,961	777,150	756,640	792,400	15,250	1.96%

Water Fund (Fund 500, 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									
800-1500	Purchase - Equipment	8,025	23,377	9,553	22,000	21,000	57,000	35,000	159.09%
800-2000	Purchase - Building/Property	2,364	0	10,439	5,000	5,000	22,500	17,500	350.00%
800-3000	Purchase - System	69,277	105,126	751,750	1,078,900	659,800	1,041,500	(37,400)	-3.47%
800-3100	Purchase - System Engineering	14,080	52,436	91,903	150,000	148,800	110,000	(40,000)	-26.67%
800-5000	Purchase - Meters	16,568	15,495	42,346	46,000	26,250	31,000	(15,000)	-32.61%
	TOTAL CAPITAL	110,314	196,434	905,991	1,301,900	860,850	1,262,000	(39,900)	-3.06%
Debt Service									
700-1100	AMR Loan - Principal	213,772	219,257	224,627	230,257	230,263	236,040	5,783	2.51%
700-1600	AMR Loan - Interest	45,500	39,825	34,490	31,058	31,052	25,275	(5,783)	-18.62%
	TOTAL DEBT SERVICE	259,272	259,082	259,117	261,315	261,315	261,315	0	0.00%
Inter/Intrafund Transfers									
950-1800	Transfer to MERF	139,000	95,000	74,500	82,500	82,500	64,100	(18,400)	-22.30%
950-2000	Transfer to Capital Repl. Fund	30,712	30,712	30,712	30,712	0	0	(30,712)	-100.00%
950-1900	Transfer to Building Maintenance Fund	0	0	0	15,400	15,400	6,500	(8,900)	-57.79%
950-3500	Transfer to General Fund - Leg./Adm.	1,066	619	1,123	1,100	500	1,000	(100)	-9.09%
950-4900	Transfer to Social Security/Medicare	35,200	36,000	38,500	44,000	43,000	45,000	1,000	2.27%
950-5000	Transfer to IMRF	18,000	16,000	20,000	23,000	21,500	22,000	(1,000)	-4.35%
950-5300	Transfer to Water Tower Reserve	0	0	260,000	0	0	0	0	#DIV/0!
950-6000	Transfer to General Fund - City Hall	9,952	6,532	6,981	14,200	14,000	11,400	(2,800)	-19.72%
	TOTAL INTER/INTRAFUND TRANSFERS	233,930	184,863	431,816	210,912	176,900	150,000	(60,912)	-28.88%
	TOTAL EXPENDITURES	1,765,609	1,731,900	2,897,669	3,120,902	2,549,820	3,077,865	(43,037)	-1.38%
	REVENUE OVER (UNDER) EXPENDITURES	(74,610)	304,524	(515,390)	(485,402)	22,251	(320,065)		
Ending Fund Balance							1,248,170		
Minimum Standard Balance (25% of Revenues)							689,450		
Surplus Funds							558,720		
Depreciation Expense									
990-5000	Depreciation Expense - System	501,714	485,951	453,728	525,000	525,000	500,000		
990-5200	Depreciation Expense - Buildings	4,364	4,559	6,996	5,000	5,000	7,500		
990-5500	Depreciation Expense - Equipment	36,997	39,978	39,468	45,000	45,000	45,000		
	TOTAL DEPRECIATION EXPENSE	543,075	530,488	500,192	575,000	575,000	552,500		

Water Subdivision Development Fee Account (Fund 500, Department 501)									
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					523,419	524,057	562,557		
Revenues and Transfers In									
370-5100	Subdivision Development Fees	836	1,762	4,115	4,500	45,000	11,000	6,500	144.44%
380-1000	Interest Income	11,517	8,910	774	1,000	1,000	1,000	0	0.00%
	TOTAL REVENUES	12,353	10,672	4,889	5,500	46,000	12,000	6,500	118.18%
Expenditures and Transfers Out									
<i>Capital</i>									
800-3000	Purchase - System	0	0	0	0	0	100,000	100,000	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	7,500	0	0	#DIV/0!
	TOTAL CAPITAL	0	0	0	0	7,500	100,000	100,000	#DIV/0!
	TOTAL EXPENDITURES	0	0	0	0	7,500	100,000	100,000	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	12,353	10,672	4,889	5,500	38,500	(88,000)		
Ending Fund Balance							474,557		

Water Connection Fee Account (Fund 500, Department 502)

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					771,654	778,241	785,441		
Revenues and Transfers In									
370-5100	Connection Fees	6,118	5,390	4,668	2,100	5,000	6,300	4,200	200.00%
380-1000	Interest Income	11,126	13,521	5,830	2,500	2,200	2,200	(300)	-12.00%
	TOTAL REVENUES	17,244	18,911	10,498	4,600	7,200	8,500	3,900	84.78%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	360,000	360,000	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	0	63,000	63,000	#DIV/0!
	TOTAL CAPITAL	0	0	0	0	0	423,000	423,000	#DIV/0!
	TOTAL EXPENDITURES	0	0	0	0	0	423,000	423,000	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	17,244	18,911	10,498	4,600	7,200	(414,500)		
Ending Fund Balance							370,941		

Water Tower Reserve Account (Fund 500, Department 503)

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					6,832	8,683	17,198		
Revenues and Transfers In									
380-1000	Interest Income	3,100	5,291	492	0	700	0	0	#DIV/0!
380-2000	Rental Income	32,097	34,052	35,074	36,000	36,000	37,200	1,200	3.33%
390-1500	Transfer from Water O & M	0	0	260,000	0	0	0	0	#DIV/0!
	TOTAL REVENUES	35,197	39,343	295,566	36,000	36,700	37,200	1,200	3.33%
Expenditures and Transfers Out									
Operations									
510-9000	R & M System - Contractual	5,890	0	7,750	0	0	0	0	#DIV/0!
530-1500	Engineering Fees	0	4,430	0	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	5,890	4,430	7,750	0	0	0	0	#DIV/0!
Capital									
800-3000	Purchase - System	0	0	563,700	0	28,185	0	0	#DIV/0!
800-3100	Purchase - System Engineering	0	950	34,150	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	0	950	597,850	0	28,185	0	0	#DIV/0!
	TOTAL EXPENDITURES	5,890	5,380	605,600	0	28,185	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	29,307	33,963	(310,034)	36,000	8,515	37,200		
Ending Fund Balance							54,398		

Sewer Fund (Fund 501, 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					5,978,428	6,272,502	6,149,768		
Revenues and Transfers In									
340-4500	Grant Proceeds	724	383	1,263	500	1,646	2,000	1,500	300.00%
350-5000	Sewer Late Payment/Restoration Fee	47,323	33,688	14,138	33,000	27,000	30,000	(3,000)	-9.09%
360-1000	Sewer Billings	2,182,254	2,295,524	2,375,029	2,460,000	2,460,000	2,545,400	85,400	3.47%
360-1100	N. Tazewell Water District	149,113	165,297	168,873	170,000	170,000	175,100	5,100	3.00%
370-5000	Sewer Extension Fees	0	0	19,111	0	0	0	0	#DIV/0!
360-4000	Infrastructure Fixed Fee	898	71,489	133,840	202,000	190,000	255,000	53,000	26.24%
380-1000	Interest Income	80,093	80,427	46,729	10,000	20,000	20,000	10,000	100.00%
380-4000	Rebates/Incentives	0	24,000	0	0	0	0	0	#DIV/0!
380-9000	Misc. Income	0	4,825	844	500	4,700	1,000	500	100.00%
390-1200	Transfer from Sewer Connection Fees	46,489	46,963	47,436	47,436	47,436	47,436	0	0.00%
Old Acct.	Transfer from 1997 Bond Reserve	202,116	0	0	0	0	0	0	#DIV/0!
Old Acct.	Transfer from 1997 Bond Depreciation	145,000	0	0	0	0	0	0	#DIV/0!
Old Acct.	Transfer from 1997 Bond Principal & Interest	44,913	0	0	0	0	0	0	#DIV/0!
390-5300	Transfer from STP No. 2 Phase 2A	0	70,715	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	2,898,923	2,793,311	2,807,263	2,923,436	2,920,782	3,075,936	152,500	5.22%
Expenditures and Transfers Out									
Personnel									
410-1000	Salaries - Regular	465,598	482,058	535,571	580,000	565,000	595,000	15,000	2.59%
410-1500	Salaries - Standby	8,322	8,322	8,969	10,000	9,000	10,000	0	0.00%
410-2000	Salaries - Overtime	39,326	39,239	50,470	50,000	40,000	50,000	0	0.00%
410-3000	Unused Sick Time/GHIP	4,501	3,908	1,429	9,000	1,500	9,200	200	2.22%
420-1000	Salaries - Part-Time	10,520	13,471	13,107	22,000	18,000	15,000	(7,000)	-31.82%
450-1000	Group Insurance	134,685	130,282	163,861	185,500	170,000	180,000	(5,500)	-2.96%
450-1100	Health Savings Plan Contribution	5,792	5,578	10,086	10,000	10,000	10,500	500	5.00%
450-1200	Retiree Health Insurance	23,000	36,850	41,385	44,000	44,000	29,000	(15,000)	-34.09%
450-2000	Unemployment Taxes	498	582	944	900	1,000	1,100	200	22.22%
450-2500	Workers Compensation Insurance	7,578	9,437	6,051	9,800	10,500	15,000	5,200	53.06%
470-1000	Uniform Allowance	2,974	2,639	2,864	3,200	3,000	3,200	0	0.00%
	TOTAL PERSONNEL	702,794	732,366	834,737	924,400	872,000	918,000	(6,400)	-0.69%

Sewer Fund (Fund 501, 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									
510-1000	R & M Building - Contractual	15,353	9,111	11,662	14,500	14,320	15,000	500	3.45%
510-1500	R & M Equipment - Contractual	7,936	6,874	10,275	16,000	13,345	8,000	(8,000)	-50.00%
510-9000	R & M System - Contractual	38,191	60,848	49,497	59,500	43,350	43,000	(16,500)	-27.73%
530-1500	Engineering Fees	0	26,835	74	5,000	5,000	5,000	0	0.00%
530-2000	Legal Fees	9,032	5,771	5,560	10,000	6,000	10,000	0	0.00%
530-2500	Drug & Alcohol Testing Expense	314	129	48	250	50	200	(50)	-20.00%
530-3000	IT Support	16,300	26,254	22,228	26,775	23,900	29,100	2,325	8.68%
530-4000	Professional Fees	26,226	9,422	7,580	8,475	7,200	26,725	18,250	215.34%
530-5000	Sewer Testing	7,381	8,018	4,956	7,000	6,800	6,000	(1,000)	-14.29%
530-9000	IEPA Permit Fees	25,000	25,000	17,500	15,500	15,500	15,500	0	0.00%
550-1000	Postage Expense	9,108	11,788	12,293	13,000	12,800	13,000	0	0.00%
550-1500	Communications	13,138	16,488	18,361	16,200	16,000	16,800	600	3.70%
550-2000	Printing/Publishing Fees	1,314	1,457	5,997	4,000	4,500	5,000	1,000	25.00%
560-1000	Membership Dues	125	10	395	1,000	525	1,500	500	50.00%
560-1500	Training	949	912	678	2,000	1,550	2,375	375	18.75%
560-2500	Reference Materials/Manuals	141	285	1,057	1,200	750	1,000	(200)	-16.67%
560-3000	Software	5,085	8,735	16,153	12,300	7,250	10,600	(1,700)	-13.82%
570-3000	Electricity	171,766	175,330	135,876	150,000	126,000	138,000	(12,000)	-8.00%
570-3500	Heating	4,255	3,259	1,695	5,000	2,400	5,000	0	0.00%
590-1000	Property Insurance	12,493	9,344	7,356	8,500	9,000	11,000	2,500	29.41%
590-2000	Lease/Rent Expense	3,479	3,725	4,760	5,000	5,100	5,000	0	0.00%
590-2500	Contractual Services	43,144	53,533	41,330	70,000	74,800	205,000	135,000	192.86%
610-1000	R & M Building - Commodities	5,617	1,607	9,358	8,000	8,000	25,000	17,000	212.50%
610-1500	R & M Equipment - Commodities	4,346	3,769	4,203	4,500	4,000	4,000	(500)	-11.11%
610-9900	R & M System - Commodities	17,738	30,714	28,236	37,000	32,200	45,500	8,500	22.97%
650-1000	Office Supplies	872	964	369	1,000	900	1,000	0	0.00%
650-1500	Operating Supplies	3,371	4,135	3,020	4,000	3,600	4,000	0	0.00%
650-1800	Health & Safety Equipment	2,486	2,925	1,862	2,000	1,800	6,500	4,500	225.00%
650-2000	Miscellaneous Equipment	8,933	10,000	6,348	7,000	7,000	7,000	0	0.00%
650-3500	Chemicals	22,584	18,648	29,856	37,000	30,200	50,000	13,000	35.14%
650-4000	Lab/Testing Supplies	3,653	5,986	4,320	7,000	4,800	6,000	(1,000)	-14.29%
910-1900	COVID-19 Expenses	0	527	5,058	4,000	1,000	0	(4,000)	-100.00%
910-9000	Miscellaneous Expense	1,992	1,131	667	500	1,000	1,000	500	100.00%
910-9900	Bad Debts/Collection Expense	6,307	4,430	4,848	3,500	3,000	3,500	0	0.00%
	TOTAL OPERATIONS	488,629	547,964	473,476	566,700	493,640	726,300	159,600	28.16%

Sewer Fund (Fund 501, 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									
800-1500	Purchase - Equipment	14,951	24,798	19,877	24,000	10,900	20,000	(4,000)	-16.67%
800-2000	Purchase - Building/Property	69,329	152,522	5,730	80,000	0	85,500	5,500	6.88%
800-3000	Purchase - System	100,208	257,031	698,685	1,459,500	845,250	932,000	(527,500)	-36.14%
800-3100	Purchase - System Engineering	0	14,311	52,862	55,000	65,000	65,000	10,000	18.18%
800-3200	Purchase - System Legal	0	0	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	184,488	448,662	777,154	1,618,500	921,150	1,102,500	(516,000)	-31.88%
Debt Service									
700-3000	STP2 Phase 2A - Principal	167,666	172,358	177,148	180,261	180,261	183,430	3,169	1.76%
700-3100	STP2 Phase 2A - Interest	66,837	62,161	59,517	56,920	56,920	53,751	(3,169)	-5.57%
	TOTAL DEBT SERVICE	234,503	234,519	236,665	237,181	237,181	237,181	0	0.00%
Inter/Intrafund Transfers									
950-1500	Transfer to Water	8,284	12,348	21,173	23,000	11,625	16,500	(6,500)	-28.26%
950-1800	Transfer to MERF	78,000	130,000	205,000	209,500	209,500	168,200	(41,300)	-19.71%
950-1900	Transfer to Building Maintenance Fund	0	0	0	32,500	32,500	26,500	(6,000)	-18.46%
950-2000	Transfer to Capital Repl. Fund	53,508	53,508	53,508	53,508	53,508	154,102	100,594	188.00%
950-3500	Transfer to General Fund - Leg./Adm.	1,066	619	1,123	1,100	500	1,000	(100)	-9.09%
950-4900	Transfer to Social Security/Medicare	44,300	45,000	47,500	51,300	48,500	52,000	700	1.36%
950-5000	Transfer to IMRF	22,000	23,000	25,000	27,000	24,200	25,000	(2,000)	-7.41%
950-6000	Transfer to General Fund - City Hall	9,952	6,532	6,981	14,200	14,000	11,400	(2,800)	-19.72%
950-5600	Transfer to STP2 Construction, Phase 2A	146,779	11,148	0	0	0	0	0	#DIV/0!
950-5700	Transfer to STP2 Construction, Phase 2B	21,981	120,496	231,365	172,500	125,212	50,000	(122,500)	-71.01%
	TOTAL INTER/INTRA FUND TRANSFERS	385,870	402,651	591,650	584,608	519,545	504,702	(79,906)	-13.67%
	TOTAL EXPENDITURES	1,996,284	2,366,162	2,913,682	3,931,389	3,043,516	3,488,683	(442,706)	-11.26%
	REVENUE OVER (UNDER) EXPENDITURES	902,639	427,149	(106,419)	(1,007,953)	(122,734)	(412,747)		
Ending Fund Balance					5,198,823		5,737,021		
Minimum Standard Balance (25% of Revenues)							768,984		
Surplus Funds							4,968,037		
Depreciation Expense									
990-5000	Depreciation Expense - System	605,236	565,067	568,231	650,000	650,000	600,000		
990-5200	Depreciation Expense - Buildings	87,926	87,993	102,721	100,000	100,000	120,000		
990-5500	Depreciation Expense - Equipment	16,119	17,150	21,175	25,000	25,000	25,000		
	TOTAL DEPRECIATION EXPENSE	709,281	670,210	692,127	775,000	775,000	745,000		

Sewer Subdivision Development Fee Account (Fund 501, Department 501)									
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					78,998	78,965	124,115		
Revenues and Transfers In									
370-5100	Subdivision Development Fees	0	896	4,115	4,500	45,000	11,000	6,500	144.44%
380-1000	Interest Income	1,646	1,272	117	150	150	150	0	0.00%
	TOTAL REVENUES	1,646	2,168	4,232	4,650	45,150	11,150	6,500	139.78%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	0	0	0	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	1,646	2,168	4,232	4,650	45,150	11,150		
Ending Fund Balance							135,265		

Sewer Connection Fee Account (Fund 501, Department 502)

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					1,752,840	1,803,268	1,510,586		
Revenues and Transfers In									
370-5100	Connection Fees	69,074	45,331	48,568	86,340	40,000	65,000	(21,340)	-24.72%
380-1000	Interest Income	35,084	38,993	16,541	4,000	4,000	4,000	0	0.00%
	TOTAL REVENUES	104,158	84,324	65,109	90,340	44,000	69,000	(21,340)	-23.62%
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	0	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	0	0	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	0	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	47,436	0	0.00%
950-5300	Transfer to Sewer P & I 2009	285,847	285,444	289,346	289,346	289,246	289,246	(100)	-0.03%
950-5500	Transfer to Sewer Bond Depreciation 2009	14,746	0	0	0	0	0	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	347,082	332,407	336,782	336,782	336,682	336,682	(100)	-0.03%
	TOTAL EXPENDITURES	347,082	332,407	336,782	336,782	336,682	336,682		
	REVENUE OVER (UNDER) EXPENDITURES	(242,924)	(248,083)	(271,673)	(246,442)	(292,682)	(267,682)		
Ending Fund Balance							1,242,904		

Sewer Bond Principal and Interest Account - 2009 IEPA Loan (Fund 517)										
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					131,666	131,648	131,648			
Revenues and Transfers In										
380-1000	Interest Income	2,612	2,085	82	100	200	200	100	100.00%	
390-2100	Transfer from Sewer Connection Fees	285,847	285,444	289,346	289,346	289,246	289,246	(100)	-0.03%	
	TOTAL REVENUES	288,459	287,529	289,428	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	289,446	0	0.00%	
	TOTAL DEBT SERVICE	289,446	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	289,446	0	0.00%	
	REVENUE OVER (UNDER) EXPENDITURES	(987)	(1,917)	(18)	0	0	0			
Ending Fund Balance							131,648			

Sewer Bond Reserve Account - 2009 IEPA Loan (Fund 514)									
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					289,446	289,446	289,446		
Revenues and Transfers In									
	TOTAL REVENUES	0	0	0	0	0	0	0	#DIV/0!
Expenditures and Transfers Out									
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	0	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	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	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	0	#DIV/0!
	TOTAL REVENUES	14,746	0	0	0	0	0	0	#DIV/0!
Expenditures and Transfers Out									
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	14,746	0	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	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									
	TOTAL REVENUES	0	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	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									
	TOTAL REVENUES	0	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	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	202,116	0	0	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES	202,116	0	0	0	0	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	(202,116)	0	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	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									
	TOTAL REVENUES	0	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	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	145,000	0	0	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES	145,000	0	0	0	0	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	(145,000)	0	0	0	0	0		
Ending Fund Balance							0		

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

Account #	Account Description	Actual FY18-19	Actual FY19-20	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									
340-5000	Bond Proceeds	0	70,715	0	0	0	0	0	#DIV/0!
390-5000	Transfer from Sewer O & M	146,779	11,148	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	146,779	81,863	0	0	0	0	0	#DIV/0!
Expenditures and Transfers Out									
Capital									
800-3000	Purchase - System	104,654	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	11,574	6,411	0	0	0	0	0	#DIV/0!
	TOTAL CAPITAL	116,228	6,411	0	0	0	0	0	#DIV/0!
Inter/Intrafund Transfers									
950-5000	Transfer to Sewer O & M	0	70,715	0	0	0	0	0	#DIV/0!
	TOTAL INTER/INTRAFUND TRANSFERS	0	70,715	0	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES	116,228	77,126	0	0	0	0	0	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	30,551	4,737	0	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	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance (\$)	Variance (%)
Beginning Fund Balance					0	(65,212)	0		
Revenues and Transfers In									
340-5000	Bond Proceeds	0	0	0	0	0	0	0	#DIV/0!
390-5000	Transfer from Sewer O & M	21,981	120,496	231,365	172,500	125,212	50,000	(122,500)	-71.01%
	TOTAL REVENUES	21,981	120,496	231,365	172,500	125,212	50,000	(122,500)	-71.01%
Expenditures and Transfers Out									
Capital									
800-2000	Purchase - Building/Property	0	0	3,200	60,000	0	0	(60,000)	-100.00%
800-3000	Purchase - System	0	0	0	0	0	0	0	#DIV/0!
800-3100	Purchase - System Engineering	33,277	125,712	260,618	105,000	45,000	50,000	(55,000)	-52.38%
800-3200	Purchase - System Legal	0	2,280	7,393	7,500	15,000	0	(7,500)	-100.00%
	TOTAL CAPITAL	33,277	127,992	271,211	172,500	60,000	50,000	(122,500)	-71.01%
	TOTAL EXPENDITURES	33,277	127,992	271,211	172,500	60,000	50,000	(122,500)	-71.01%
	REVENUE OVER (UNDER) EXPENDITURES	(11,296)	(7,496)	(39,846)	0	65,212	0		
Ending Fund Balance							0		

Motorized Equipment Replacement Fund (Fund 502, 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					2,130,997	2,435,733	2,556,368		
Revenues and Transfers In									
360-1000	Fuel Sales	16,724	15,380	14,773	15,000	22,000	15,000	0	0.00%
380-1000	Interest Income	24,404	27,780	22,096	12,000	7,000	7,000	(5,000)	-41.67%
380-9000	Misc. Income	352	0	2,859	0	0	0	0	#DIV/0!
390-9800	Sale of Equipment	0	0	7,800	0	118,750	100,000	100,000	#DIV/0!
390-1500	Transfer from Water	139,000	95,000	74,500	82,500	82,500	64,100	(18,400)	-22.30%
390-2000	Transfer from Sewer	78,000	130,000	205,000	209,500	209,500	168,200	(41,300)	-19.71%
390-3000	Transfer from Streets	390,000	370,000	403,500	576,000	376,000	358,000	(218,000)	-37.85%
390-3500	Transfer from Leg/Adm	3,400	0	600	0	0	0	0	#DIV/0!
390-4000	Transfer from Police	255,000	190,000	375,000	254,000	254,000	124,000	(130,000)	-51.18%
390-6000	Transfer from Planning, Zoning & Code Enforcement	2,100	3,800	3,200	0	0	0	0	#DIV/0!
390-4500	Transfer from Cemetery	9,000	9,000	21,500	9,710	9,710	9,000	(710)	-7.31%
390-5000	Transfer from Pol. Spec. Proj. - Drug Enforcement	37,196	0	37,785	0	0	0	0	#DIV/0!
	TOTAL REVENUES	955,176	840,960	1,168,613	1,158,710	1,079,460	845,300	(313,410)	-27.05%
Expenditures and Transfers Out									
<i>Personnel</i>									
410-1000	Salaries - Regular	72,593	77,966	77,843	83,000	80,000	85,000	2,000	2.41%
410-1500	Salaries - Standby	180	270	220	500	0	500	0	0.00%
410-2000	Salaries - Overtime	5,473	3,942	6,085	6,500	5,000	6,500	0	0.00%
410-3000	Unused Sick Time/GHIP	630	1,400	669	1,300	1,200	1,300	0	0.00%
420-1000	Salaries - Part-Time	0	0	0	0	0	0	0	#DIV/0!
450-1000	Group Insurance	24,809	23,075	23,882	27,000	25,000	27,000	0	0.00%
450-1100	Health Savings Plan Contribution	1,116	1,132	6,229	1,200	1,200	1,300	100	8.33%
450-1200	Retiree Health Insurance	0	0	0	0	0	0	0	#DIV/0!
450-2000	Unemployment Taxes	68	88	96	110	100	110	0	0.00%
450-2500	Workers Compensation Insurance	2,138	2,034	1,842	2,400	2,200	2,500	100	4.17%
470-1000	Uniform Allowance	234	450	290	500	500	500	0	0.00%
	TOTAL PERSONNEL	107,241	110,357	117,156	122,510	115,200	124,710	2,200	1.80%

Motorized Equipment Replacement Fund (Fund 502, 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									
510-1000	R & M Building - Contractual	371	139	126	2,000	500	1,000	(1,000)	-50.00%
510-8000	R & M - Contractual	62,383	61,121	76,276	65,100	70,000	70,250	5,150	7.91%
530-2500	Drug & Alcohol Testing Expense	49	20	8	50	25	50	0	0.00%
530-4000	Professional Fees	0	0	0	2,500	2,500	2,500	0	0.00%
550-1500	Communications	0	2	52	50	50	100	50	100.00%
560-1000	Membership Dues	0	0	0	0	0	0	0	#DIV/0!
560-1500	Training	0	883	0	1,200	500	1,200	0	0.00%
560-2500	Reference Materials/Manuals	0	0	0	200	200	200	0	0.00%
590-1000	Property Insurance	31,868	36,203	37,170	40,000	46,000	54,000	14,000	35.00%
590-2000	Lease/Rent Expense	7,000	7,000	7,000	106,941	65,000	145,000	38,059	35.59%
610-8000	R & M - Commodities	66,672	64,481	70,196	60,000	70,000	70,000	10,000	16.67%
650-1500	Operating Supplies	1,699	1,466	967	1,800	1,250	1,500	(300)	-16.67%
650-2000	Miscellaneous Equipment	1,533	959	7,368	2,500	1,500	5,000	2,500	100.00%
650-3000	Fuel	148,995	145,641	128,784	175,000	185,000	200,000	25,000	14.29%
910-1900	COVID-19 Expenses	0	858	854	1,000	0	0	(1,000)	-100.00%
910-9000	Miscellaneous Expense	868	889	942	1,000	1,100	1,000	0	0.00%
	TOTAL OPERATIONS	321,438	319,662	329,743	459,341	443,625	551,800	92,459	20.13%
Capital									
800-1500	Purchase - Vehicles and Equipment	444,748	323,394	94,466	578,000	400,000	408,600	(169,400)	-29.31%
	TOTAL CAPITAL	444,748	323,394	94,466	578,000	400,000	408,600	(169,400)	-29.31%
Interfund Transfers									
950-1900	Transfer to Building Maintenance Fund	0	0	350,000	0	0	0	0	#DIV/0!
	TOTAL INTERFUND TRANSFERS	0	0	350,000	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES	873,427	753,413	891,365	1,159,851	958,825	1,085,110	(74,741)	-6.44%
	REVENUE OVER (UNDER) EXPENDITURES	81,749	87,547	277,248	(1,141)	120,635	(239,810)		
Ending Fund Balance							2,316,558		
Depreciation Expense									
990-6500	Depreciation Expense - Motorized Equipment	322,354	352,632	354,555	300,000	360,000	380,000		
	TOTAL DEPRECIATION EXPENSE	322,354	352,632	354,555	300,000	360,000	380,000		

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE

ated 1/30/2022 - Incl. mileage

[illegible]

**MOTOR EQUIPMENT REPLACEMENT FUND
INVENTORY AND REPLACEMENT SCHEDULE**

ated 1/30/2022 - Incl. mileage

ated 1/30/2022 - incl. mileage						MERF Replacement								
Car #	Enterprise #	Department	Year	FY Purch.	Current Make/Model	Purchase Price	Replacement Cost	Life	Repl. FY	Enterprise Repl. Year	Budget	Known Trade-In	Funding/ Lease	Assigned to
PUBLIC WORKS/ADMINISTRATIVE														
L-1	247TMH	Streets	2013	12-13	International 7400 5YD Single Axle	127,471	157,500	12	24-25				1,809	Snow Plow Truck
L-2	247TLW	Streets	2013	12-13	International 7400 5YD Single Axle	123,827	176,548	12	24-25				18,325	Snow Plow Truck
L-3	247TMJ	Admin.	2014	14-15	Ford Expedition (4x4) (City Engr)	planned Enterprise lease - 4 mo.				2022			2,387	City Engineer - Dennis C.
L-4	247TN4	Streets	2011	11-12	Ford Ranger (4x2) Super Cab (blech)	planned Enterprise lease - 4 mo.				2022			2,600	Mechanic - Todd B.
L-5	247TMG	Streets	2019	18-19	International 7400 5YD Single Axle	136,315	188,000	12	30-31				16,196	Snow Plow Truck
L-6	247TMB	Streets	2017	16-17	International 7400 5YD Single Axle	121,537	173,283	12	28-29				14,440	Snow Plow Truck
L-7	247TN3	Sewer	2019	18-19	International 7400 Tandem	149,004	212,444	12	30-31				17,704	Sewer (also use as backup Snow Plow Truck)
L-8	not on list	Distr. & Coll.	2019	18-19	Ford F550 Crew Cab 4 x 2	61,674	87,932	12	30-31				7,328	Distr. & Coll.
L-9	247TM8	Streets	2020	19-20	International HV507 Single Axle	140,000	194,000	12	31-32				16,634	Snow Plow Truck
L-10	247TN6	Water	2013	12-13	Chevrolet C2500 w/ Pafco Box	planned Enterprise lease - 4 mo.				2022			2,600	Water Plant Laborer
L-11	247TMC	Streets	2017	16-17	International 7400 5YD Single Axle	129,592	177,500	12	28-29				15,397	Snow Plow Truck
L-12	N/A	Streets	2016	15-16	TYMCO 500X Street Sweeper	252,500	339,339	10	25-26				33,934	Street Sweeper
L-13	N/A	Streets	2012	12-13	Caterpillar 420F IT	Orig. leased - began funding FY 16-17				22-23	132,000	(35,000)	5,638	Streets
L-14	N/A	Distr. & Coll.	2020	19-20	Vac-Con Sewer Cleaner		598,000	10	29-30				51,888	Vactor
L-15	247TMK	Distr. & Coll.	2013	13-14	Chevrolet C2500 w/ Pafco Box	planned Enterprise lease - 4 mo.				2022			2,600	Distr. & Coll.
L-16	247TMD	Distr. & Coll.	2011	10-11	Ford E350 Sewer TV	110,340	50,000	15	25-26				6,729	W/S Maint. TV camera truck
L-16A	N/A	Distr. & Coll.	2021	21-22	Cues Camera Retrofit & Software	146,641	150,000	12	33-34				6,138	
L-17	23W809	Pub. Works Admin.	2021	21-22	Ford F150 (4x4) Super Crew	Enterprise lease				2021			7,102	Public Works Director - Kevin S.
L-18	247TMP	Distr. & Coll.	2013	13-14	Ford F150 (4x4) Super Cab	planned Enterprise lease - 4 mo.				2022			2,388	Distr. & Coll. - Derek H.
L-19	247TM9	Streets	2013	12-13	Chevrolet C2500 w/ Pafco Box	planned Enterprise lease - 4 mo.				2022			2,600	Streets
L-20	23W80W	Water	2021	21-22	2021 Ford F-150 (4x2) Super Cab	Enterprise lease				2021			5,589	Water Plant Supervisor - Tim R.
L-21	247TMF	Streets	2016	15-16	Ford F250 (4x2)	planned Enterprise lease - 4 mo.				2022			2,600	Streets
L-22	247TLL	Admin.	2019	18-19	Ford Taurus	20,244				2025				Pool Car - primarily used by Jon O.
L-23	247TMV	Streets	2011	10-11	2011 International Dump	121,877	161,197	12	22-23		162,000		15,987	Snow Plow Truck
L-24														Trailblazer transferred to PD - 2019
L-25	247TLV	Streets	2018	15-16	Ford F350 (4x2) 3YD Dump	23,262				2023				Streets
L-26	23W80Y	Admin.	2021	21-22	Ford F150 (4x2) Super Cab	Enterprise lease				2021			5,590	Engineering Tech. - Ross
L-27	247TMT	Sewer	2016	15-16	Ford F250 (4x2)	19,031				2023				STP - Brad P.
L-28	247TMX	Streets	2016	15-16	Ford F250 (4x4)	21,661				2023				Streets/Summer Mowing
L-29	23W80Q	Pub. Works Admin.	2021	21-22	2021 Ford F-150 (4x2) Super Cab	Enterprise lease				2021			5,583	Utilities Superintendent - Brian R.
L-30	247TMR	Streets	2019	18-19	Ford F250 4WD	27,278				2025				Streets - Brandon V.
L-31	247TM7	Cemetery	2008	08-07	Ford F350 (4x2) 3YD Dump	planned Enterprise lease - 4 mo.				2022			4,532	Cemetery
L-32		Sewer	2021	20-21	Ford F250 4 x 4	29,649				2025				STP - Pool Car
L-33	N/A	Streets	2021	21-22	John Deere 310SL Backhoe Loader	123,008	165,312	10					(43,557)	
L-34	247TM2	Distr. & Coll.	2008	19-20	Ford F550 Bucket Truck	49,778	77,553	15	34-35				5,170	Distr. & Coll.
L-35	N/A	Distr. & Coll.	2002	01-02	Sewer Jotting Machine	24,030	43,401	15	23-24		fully funded		1,284	W/S Maint (Listed as Sewer Fixed Asset)
L-36	N/A	Sewer	2012	12-13	Caterpillar 262c SSLx/KP8	Orig. leased - began funding FY 16-17				22-23	56,400	(29,500)	(13,764)	Sewer
L-37	247TMQ	Streets	2016	16-17	Ford F250 Super Duty Truck	23,290				2023				Streets
L-38	N/A	Distr. & Coll.	2017	17-18	Caterpillar 299D2 XHP Skidsteer	65,012	87,371	10	27-28				8,737	Distr. & Coll.
											466,400	(70,500)	243,578	

Capital Equipment Replacement Fund (Fund 505, 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					744,679	744,804	847,732		
Revenues and Transfers In									
380-1000	Interest Income	4,387	4,906	376	200	450	500	300	150.00%
390-5000	Transfer from Water	30,712	30,712	30,712	30,712	0	0	(30,712)	-100.00%
390-5100	Transfer from Sewer	53,508	53,508	53,508	53,508	53,508	154,102	100,594	188.00%
390-1000	Transfer from Legislative/Administrative	300	300	300	300	0	0	(300)	-100.00%
390-1300	Transfer from Streets	9,151	9,151	9,151	9,151	9,151	12,018	2,867	31.33%
390-1600	Transfer from Planning, Zoning & Code Enforcement	2,500	2,500	2,500	2,500	2,500	0	(2,500)	-100.00%
390-1200	Transfer from City Hall	9,828	9,828	9,828	9,828	0	0	(9,828)	-100.00%
390-1400	Transfer from Police	20,462	20,462	20,462	20,462	20,462	117,615	97,153	474.80%
390-1500	Transfer from Police Special Projects	15,008	15,008	15,008	15,008	15,008	0	(15,008)	-100.00%
390-2200	Transfer from Storm Water Management	0	0	0	0	0	3,266	3,266	#DIV/0!
390-2100	Transfer from Emergency Management Agency (EMA)	21,849	21,849	21,849	21,849	21,849	20,599	(1,250)	-5.72%
	TOTAL REVENUES	167,705	168,224	163,694	163,518	122,928	308,100	144,582	88.42%
Expenditures and Transfers Out									
800-1500	Purchase - Equipment	18,343	0	0	0	20,000	613,350	613,350	#DIV/0!
	TOTAL EXPENDITURES	18,343	0	0	0	20,000	613,350	613,350	#DIV/0!
	REVENUE OVER (UNDER) EXPENDITURES	149,362	168,224	163,694	163,518	102,928	(305,250)		
Ending Fund Balance							542,482		
Depreciation Expense									
910-5500	Depreciation Expense - Buildings	3,029	6,086	5,879	6,500	6,000	6,200		
	TOTAL DEPRECIATION EXPENSE	3,029	6,086	5,879	6,500	6,000	6,200		

City of Washington													
Non-Fixed Asset Inventory													
FY 2022-23													
	Purch.												
	FY22-23	Funding	L/A	City Hall	Streets	Police	Spec. Proj.	P/Z	EMA	SWM	Wtr	Swr	Total
City Hall	15,000	(6,704)	0	0							(3,352)	(3,352)	(6,704)
Streets	21,000	17,461			17,461								17,461
Police	229,000	117,615				117,615							117,615
Emergency Management Agency	25,200	20,599							20,599				20,599
Engineering	0	(7,620)			(5,443)					3,266	0	(5,443)	(7,620)
Distribution & Collection	0	16,453									3,352	13,101	16,453
Water	0	0									0		0
Sewer	323,150	149,796										149,796	149,796
	613,350	307,600	0	0	12,018	117,615	0	0	20,599	3,266	0	154,102	307,600
Credit due to overfunding prior years			1,696	12,046	0	0	0	0	0	0	47,898	0	61,640
Reduce FY21-22 transfer			(300)	(9,828)							(30,712)		(40,840)
Remaining credit carried forward			1,396	2,218	0	0	0	0	0	0	17,186	0	20,800
Plotter	15,000												
MDRS Replacement - Police Cars	214,000												
Server for Pol. Dept.	15,000												
Outdoor Warning Signal - Grandyle (if needed)	25,200												
STP2 Generator	250,000												
Lift station PLC - SCADA computer	73,150												
Power Screed	5,000												
Fuel Tank (AST) @ Jefferson St Shop	16,000												
	613,350												

Building Maintenance Fund (Fund 508, 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					350,000	350,000	247,320		
Revenues and Transfers In									
380-1000	Interest Revenue	0	0	0	0	0	100	100	#DIV/0!
390-1200	Transfer from City Hall	0	0	0	16,200	16,200	36,000	19,800	122.22%
390-1300	Transfer from Streets	0	0	0	9,000	9,000	12,500	3,500	38.89%
390-1400	Transfer from Police	0	0	0	2,400	2,400	3,000	600	25.00%
390-5000	Transfer from Water	0	0	0	15,400	15,400	6,500	(8,900)	-57.79%
390-5100	Transfer from Sewer	0	0	0	32,500	32,500	26,500	(6,000)	-18.46%
390-5400	Transfer from Fire & Rescue	0	0	0	5,680	5,680	8,100	2,420	42.61%
390-7000	Transfer from MERF	0	0	350,000	0	0	0	0	#DIV/0!
	TOTAL REVENUES	0	0	350,000	81,180	81,180	92,700	11,520	14.19%
Expenditures and Transfers Out									
Operations									
510-1000	R & M Building - Contractual	0	0	0	93,000	95,000	80,000	(13,000)	-13.98%
530-4000	Professional Fees	0	0	0	100,000	0	100,000	0	0.00%
	TOTAL OPERATIONS	0	0	0	193,000	95,000	180,000	(13,000)	-6.74%
Capital									
800-2000	Purchase - Building/Property	0	0	0	135,000	88,860	112,400	(22,600)	-16.74%
	TOTAL CAPITAL	0	0	0	135,000	88,860	112,400	(22,600)	-16.74%
	TOTAL EXPENDITURES	0	0	0	328,000	183,860	292,400	(35,600)	-10.85%
	REVENUE OVER (UNDER) EXPENDITURES	0	0	350,000	(246,820)	(102,680)	(199,700)		
Ending Fund Balance							47,620		
Depreciation Expense									
910-5200	Depreciation Expense - Buildings	0	0	0	5,000	5,000	10,000		
	TOTAL DEPRECIATION EXPENSE	0	0	0	5,000	5,000	10,000		

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
<i>Establish fund from MERF and then add \$82,180/year</i>		\$ 350,000	\$ 81,180.00	\$ 92,600.00	\$ 92,600.00	\$ 92,600.00	\$ 92,600.00
1.5 Year Projects							
City Hall		Estimated					
		Budget	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Carpeting							
Exterior Cleanup/Interior Painting		\$ 5,000				\$ 20,000	
LED Lighting		\$ 7,000	Completed				
Property Acquisition		\$ 90,000			\$ 100,000		
Demolition		\$ 12,000			\$ 50,000		
Paving		\$ 20,000			\$ 50,000		
Total		\$ 134,000	\$ -	\$ -	\$ 200,000	\$ 20,000	\$ -
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	Completed				
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	\$ -	\$ -	\$ 7,500	\$ -	\$ 2,000

Building Maintenance Fund Schedule - 5-year program Establish fund from MERF and then add \$84,180/year		FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026
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/Toilets	\$ 12,000	Remove	\$ 8,000				
Demo Sludge Drying beds	\$ 30,000	Completed					
Demo Sludge Digester	\$ 25,000	Completed					
Demo Trickling Filter	\$ 20,000	Completed					
Demo Aeration Bay	\$ 14,000	Remove					
Demo Clarifiers	\$ 18,000		\$ 21,000				
Demo Office/Sludge Pump	\$ 12,000		\$ 15,000				
Wet Well outside Filter Building	\$ 12,000		\$ 15,000				
Demo Liftstation	\$ 6,000		\$ 9,000				
Demo Grit Chamber	\$ 8,000		\$ 12,000				
Total	\$ 157,000	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
700 Woodland Trail Storage Building							
Demo Inside Filters, Blowers, Pumps, etc	\$ 50,000	Remove					
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			\$ 10,000			
Mechanical							
Gas Fired Unit Heaters							
Remove and replace	\$ 8,500		\$ 10,000				
Total	\$ 105,000	\$ -	\$ 10,000	\$ 48,000	\$ -	\$ -	\$ -
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	\$ -	\$ 292,400	\$ 259,500	\$ 59,000	\$ 7,000	\$ -

SPECIAL FUNDS

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	9,000	(710)	-7.31%
	TOTAL INTERFUND TRANSFERS	9,000	9,000	21,500	9,710	9,710	9,000	(710)	-7.31%
	TOTAL EXPENDITURES	90,647	124,817	140,256	150,550	106,950	154,480	3,930	2.61%
	REVENUE OVER (UNDER) EXPENDITURES	(16,393)	(55,691)	(56,736)	(81,550)	(21,050)	(74,680)		
Ending Fund Balance							79,889		

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	20,599	(1,250)	-5.7%
	TOTAL INTERFUND TRANSFERS	21,849	21,849	21,849	21,849	21,849	20,599	(1,250)	-5.7%
	TOTAL EXPENDITURES	28,293	25,480	27,803	75,149	77,219	50,649	(24,500)	-32.6%
	REVENUE OVER (UNDER) EXPENDITURES	8,840	461	6,374	(20,977)	(23,038)	3,523		
Ending Fund Balance							50,493		

Audit Fund (Fund 202, 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					48,556	48,530	49,278		
Revenues and Transfers In									
310-1000	Property Taxes	28,848	28,825	28,959	29,000	28,918	35,000	6,000	20.7%
380-1000	Interest Income	726	556	32	25	30	30	5	20.0%
	TOTAL REVENUES	29,574	29,381	28,991	29,025	28,948	35,030	6,005	20.7%
Expenditures and Transfers Out									
<i>Operations</i>									
530-2000	Legal Fees	0	277	112	200	200	200	-	0.0%
530-4000	Professional Fees	26,213	26,100	25,600	28,000	28,000	35,000	7,000	25.0%
	TOTAL OPERATIONS	26,213	26,377	25,712	28,200	28,200	35,200	7,000	24.8%
	REVENUE OVER (UNDER) EXPENDITURES	3,361	3,004	3,279	825	748	(170)		
Ending Fund Balance							49,108		

Liability Insurance Fund (Fund 203, 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						255,141	258,891	277,288		
Revenues and Transfers In										
310-1000	Property Taxes		103,482	103,292	99,774	100,000	99,697	95,000	(5,000)	-5.0%
380-1000	Interest Income		3,232	2,580	216	300	200	200	(100)	-33.3%
	TOTAL REVENUES		106,714	105,872	99,990	100,300	99,897	95,200		
Expenditures and Transfers Out										
Operations										
590-1500	Liability Insurance		90,887	80,755	80,940	95,000	81,500	95,000	-	0.0%
	TOTAL OPERATIONS		90,887	80,755	80,940	95,000	81,500	95,000	-	0.0%
	REVENUE OVER (UNDER) EXPENDITURES		15,827	25,117	19,050	5,300	18,397	200		
Ending Fund Balance								277,488		

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		

Illinois Municipal Retirement Fund (Fund 207, 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					362,457	384,088	391,955		
Revenues and Transfers In									
310-1000	Property Taxes	373,027	342,649	344,136	362,000	360,867	370,000	8,000	2.2%
340-1500	Property Repl. Tax	13,645	12,993	17,202	15,000	16,000	16,000	1,000	6.7%
380-1000	Interest Income	5,377	5,426	273	200	300	300	100	50.0%
390-1500	Transfer from Water Fund	18,000	16,000	20,000	23,000	21,500	22,000	(1,000)	-4.3%
390-2000	Transfer from Sewer Fund	22,000	23,000	25,000	27,000	24,200	25,000	(2,000)	-7.4%
	TOTAL REVENUES	432,049	400,068	406,611	427,200	422,867	433,300	6,100	1.4%
Expenditures and Transfers Out									
Personnel									
590-1500	IMRF Payments	324,788	328,599	390,780	450,000	415,000	440,000	(10,000)	-2.2%
	TOTAL PERSONNEL	324,788	328,599	390,780	450,000	415,000	440,000	(10,000)	-2.2%
	REVENUE OVER (UNDER) EXPENDITURES	107,261	71,469	15,831	(22,800)	7,867	(6,700)		
Ending Fund Balance							385,255		

Social Security/Medicare Fund (Fund 209, 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					360,457	341,531	336,360		
Revenues and Transfers In									
310-1000	Property Taxes	288,490	292,993	294,248	316,000	315,029	320,000	4,000	1.3%
340-1500	Property Repl. Tax	11,269	11,110	14,915	12,500	13,000	13,000	500	4.0%
380-1000	Interest Income	5,099	4,733	241	200	300	300	100	50.0%
390-1500	Transfer from Water Fund	35,200	36,000	38,500	44,000	43,000	45,000	1,000	2.3%
390-2000	Transfer from Sewer Fund	44,300	45,000	47,500	51,300	48,500	52,000	700	1.4%
	TOTAL REVENUES	384,358	389,836	395,404	424,000	419,829	430,300	6,300	1.5%
Expenditures and Transfers Out									
<i>Personnel</i>									
590-1500	Social Security/Medicare Payments	333,674	346,698	380,151	430,000	425,000	450,000	20,000	4.7%
	TOTAL PERSONNEL	333,674	346,698	380,151	430,000	425,000	450,000	20,000	4.7%
	REVENUE OVER (UNDER) EXPENDITURES	50,684	43,138	15,253	(6,000)	(5,171)	(19,700)		
Ending Fund Balance							316,660		

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!
950-2200	Transfer to Capital Repl. Fund	0	0	0	0	0	3,266		
	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		
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		

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	0	(15,008)	-100.00%
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	0	(21,908)	-100.00%
	TOTAL EXPENDITURES	75,378	51,171	38,621	39,158	33,923	17,550	(21,608)	-55.18%
	REVENUE OVER (UNDER) EXPENDITURES	(24,235)	6,940	5,410	10,942	6,187	32,550		
Ending Fund Balance							143,186		

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		

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	Grant Proceeds							(8,000)	-100.0%
	ITEP - Streetscaping Grant	0	0	0	8,000	56,010	0		
	RDMS - Streetscaping Grant	0	0	0	0	0	60,000		
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									
<i>Personnel</i>									
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%
<i>Operations</i>									
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		

DEBT SERVICE FUNDS

WACC Debt Service Fund (Fund 303, 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									
380-9100	WACC Payment	50,000	0	100,000	50,000	50,000	50,000	0	0.00%
380-9200	Performance Fund Payment	0	0	0	25,000	0	0	(25,000)	-100.00%
390-3000	Transfer from General Fund	309,269	357,438	255,500	308,375	308,375	306,062	(2,313)	-0.75%
	TOTAL REVENUES	359,269	357,438	355,500	383,375	358,375	356,062	(27,313)	-7.12%
Expenditures and Transfers Out									
<i>Operations</i>									
910-9200	Performance Fund Reimbursement	0	0	0	25,000	0	0	(25,000)	-100.00%
	TOTAL OPERATIONS	0	0	0	25,000	0	0	(25,000)	-100.00%
<i>Debt Service</i>									
700-1000	Principal	270,000	275,000	280,000	290,000	290,000	295,000	5,000	1.72%
700-1500	Interest	89,269	82,438	75,500	68,375	68,375	61,062	(7,313)	-10.70%
	TOTAL DEBT SERVICE	359,269	357,438	355,500	358,375	358,375	356,062	(2,313)	-0.65%
	TOTAL EXPENDITURES	359,269	357,438	355,500	383,375	358,375	356,062	(27,313)	-7.12%
	REVENUE OVER (UNDER) EXPENDITURES	0	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	Actual FY20-21	Budget FY21-22	Est. Act. FY21-22	Budget FY22-23	Variance (\$)	Variance (%)	
Beginning Fund Balance					0		0			
Revenues and Transfers In										
340-4500	Loan Proceeds	1,000,000	0	0	0	0	0	0	#DIV/0!	
380-2000	Lease Income	59,744	59,745	0	0	0	0	0	#DIV/0!	
390-3000	Transfer from General Fund	4,079,349	924,057	0	0	0	0	0	#DIV/0!	
	TOTAL REVENUES	5,139,093	983,802	0	0	0	0	0	#DIV/0!	
Expenditures and Transfers Out										
<i>Debt Service</i>										
700-1000	Principal and Interest	5,124,157	983,802	0	0	0	0	0	#DIV/0!	
	TOTAL DEBT SERVICE	5,124,157	983,802	0	0	0	0	0	#DIV/0!	
	TOTAL EXPENDITURES	5,124,157	983,802	0	0	0	0	0	#DIV/0!	
	REVENUE OVER (UNDER) EXPENDITURES	14,936	0	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	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									
<i>Capital</i>									
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									
<i>Capital</i>									
	<u>Streets - Purchase (003):</u>								
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%
	<u>Storm Water - Purchase (018):</u>								
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									
<i>Operations</i>									
910-9000	Miscellaneous Expense	0	0	725	0	0	0	0	#DIV/0!
	TOTAL OPERATIONS	0	0	725	0	0	0	0	#DIV/0!
<i>Capital</i>									
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									
<u>Streets (003):</u>									
530-2000	Legal Fees	0	310	1,772	0	0	0	0	#DIV/0!
<u>Storm Water (018):</u>									
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									
<u>Streets - Purchase (003):</u>									
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!
<u>Storm Water - Purchase (018):</u>									
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									
<u>Streets (003):</u>									
530-2000	Legal Fees	0	0	0	0	0	0	0	#DIV/0!
<u>Storm Water (018):</u>									
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									
<u>Streets - Purchase (003):</u>									
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!
<u>Storm Water - Purchase (018):</u>									
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		