



# SPECIAL REVENUE FUNDS

May 1, 2021 – April 30, 2022 Budget Request

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Prepared by the Finance Department

## Introduction

Special Revenue Funds are used to account for definite expenditures that are linked to specific revenue streams such as grants or special taxes. The Governmental Accounting Standards Board (GASB) explains, “[a] special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service.” Revenues and fund balances are generally used for the specific purpose as restricted by the statutes governing the particular tax, grant or function, and therefore may not be utilized for general governmental operations until a fund is closed.

## Overview

The Fiscal Year May 1, 2021 to April 30, 2022 (FY22) Special Revenue Funds requested budget calls for \$39.5 million in revenues, \$35.1 million in expenses, transfers-in of \$249 thousand and transfers-out of \$7.9 million. Before transfers, the Special Revenue Funds will have an operating surplus of \$4.3 million, after transfers an operating deficit of \$3.3 million. Fund balances from prior years made up of unused but restricted revenues are estimated to be in excess of \$20 million and therefore sufficient to accommodate purposeful drawdown of cash reserves. The exception to is “local matches” required for Fire Department and Planning Department grant programs, where transfers out of the Stabilization (Rainy Day) Fund are being requested.

<i>Revenues</i>	\$39,527,000
<i>Expenses</i>	(\$35,183,000)
<i>Surplus / (Deficit) before transfers</i>	4,344,000
<i>Transfers in</i>	249,000
<i>Transfers (out)</i>	(\$7,909,000)
<i>Surplus / (Deficit) after transfers</i>	(\$3,316,000)

Actual revenues, expenses, and transfers for prior fiscal years, adjusted budget for the previous fiscal year, and proposed budget for the current fiscal year are shown below.

<b>SPECIAL REVENUE FUNDS</b>								
<b>REVENUES</b>								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 3000	Tax Collection	15,241,952.33	16,076,503.36	18,766,532.88	17,981,148.19	19,735,000.00	22,324,000.00
	SUB 3400	Fees	392,165.03	-	69,906.64	120,048.00	100,000.00	100,000.00
	SUB 3500	Fines	59,436.01	63,795.00	64,300.04	40,636.00	72,000.00	70,000.00
	SUB 4200	Reimbursement Revenue	308,242.26	191,830.93	283,519.23	125,915.00	232,000.00	260,000.00
	SUB 4400	Intergovernmental Revenue	1,248,237.19	1,131,701.14	1,694,943.06	3,444,042.00	2,823,200.00	14,846,000.00
	SUB 4600	Interest	65,958.36	94,887.37	293,747.59	37,748.00	660,000.00	131,000.00
	SUB 4800	Miscellaneous Revenue	500,115.44	389,398.70	409,783.07	142,804.00	1,250,000.00	1,796,000.00
	SUB 4900	Other Financing Sources	80,750.00	-	-	45,860,119.25	-	-
		<b>TOTAL REVENUES</b>	<b>17,896,856.62</b>	<b>17,948,116.50</b>	<b>21,582,732.51</b>	<b>67,752,460.44</b>	<b>24,872,200.00</b>	<b>39,527,000.00</b>
<b>EXPENDITURES</b>								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 2100	Personnel Services	2,654,402.69	2,839,158.08	2,787,025.33	2,953,982.00	3,365,800.00	3,680,000.00
	SUB 2200	Personnel Benefits	902,269.95	925,366.03	804,311.25	869,980.00	1,063,400.00	1,200,000.00
	SUB 2400	Contractual Services	9,194,391.58	8,929,126.18	10,552,649.35	60,344,850.50	15,024,620.00	23,778,000.00
	SUB 2500	Commodities	613,636.53	674,043.04	563,825.93	675,782.68	877,400.00	1,439,000.00
	SUB 2600	Capital Outlay	966,433.24	921,507.87	977,721.37	798,152.00	2,851,360.00	3,824,000.00
	SUB 2700	Capital Improvements	150,525.74	459,379.46	63,842.96	93,976.00	725,975.00	1,262,000.00
	SUB 2800	Non-Cash Expense	829,321.73	313,466.01	530,988.36	1,256.00	-	-
		<b>TOTAL EXPENDITURES</b>	<b>15,310,981.46</b>	<b>15,062,046.67</b>	<b>16,280,364.55</b>	<b>65,737,979.18</b>	<b>23,908,555.00</b>	<b>35,183,000.00</b>
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,585,875.16</b>	<b>2,886,069.83</b>	<b>5,302,367.96</b>	<b>2,014,481.26</b>	<b>963,645.00</b>	<b>4,344,000.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 6300	Transfers In/From	224,000.00	-	35,000.00	25,959.00	383,943.00	249,000.00
	SUB 6800	Transfers Out/To	1,145,142.42	954,275.00	(3,076,525.00)	(3,183,000.00)	(4,283,000.00)	(7,909,000.00)
		<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,369,142.42</b>	<b>954,275.00</b>	<b>(3,041,525.00)</b>	<b>(3,157,041.00)</b>	<b>(3,899,057.00)</b>	<b>(7,660,000.00)</b>
		<b>FUND BALANCE</b>						<b>(3,316,000.00)</b>

## Sources

Projected total Special Revenue Fund revenues are \$39.5 million in FY22, which is a significant increase from the prior year. The majority of Special Revenue Fund revenues are from taxes, 56% of the total revenues projected for FY22. Total taxes for FY22 are estimated to increase 13.1% from the prior year budget to a total of \$22.3 million. Property taxes levied for the library and garbage collection total \$9.9 million in the 2020 tax levy that will be collected during FY22, and \$4.7 million is expected to be collected in TIF property tax collections. Motor fuel taxes collected by the State of Illinois and disbursed to the City are projected at \$3.1 million, and Home Rule sales tax allocations to the Special Revenue Fund are estimated to be \$2.9 million for the fiscal year. Intergovernmental revenues, largely attributed to grant programs, are estimated to increase greatly from the prior year budget to a total of \$14.9 million. While the City is not guaranteed these funds, they are included in the requested budget planning so if and when awarded, the City may move forward with the programs and projects including bridge repairs and replacement, fire prevention equipment and augmenting fire suppression personnel, police enforcement programs, and funding to further the City's planning and building department activities. Detailed Grant Program Request Forms are included in the Appendix of this report for more detailed information.

Transfers-in include a \$100 thousand request from the City's Stabilization Fund for the Fire Department grant equipment local matching requirement, and \$149 thousand for Planning Department grant programmatic local matching requirements.

## Uses

Special Revenue Fund expenditures are budgeted for \$35.2 million in FY22, with \$24 million of those funds in the Contractual category. Notable contractual spending includes \$5.4 million for the City’s residential garbage program, \$2 million in Emergency 911 information technology costs, \$1 million in Motor Fuel Tax spending for engineering and utilities (i.e. street lights), and \$1 million in CDBG programming. Personnel services and benefits are requested at a higher amount than the prior year. The City will continue with wage and benefit spending in Special Revenue Funds related to the library, E911 and snow plowing overtime, however, the FY22 has additional funding allocated in the event the SAFER grant is awarded and accepted, and will be used to cover the costs of three firefighters. Capital spending includes the aforementioned bridge repairs and replacement as well as targeted TIF spending to advance improvements along the City’s downtown and lakefront. In addition to the Grant Program Request Forms in the appendix, please also refer to the Capital Project Budget Request Form for further detail. Other spending includes commodities such as road salt, concrete, asphalt, and supplies.

Transfers-out account for debt service payments being made with home rules sales or TIF taxes, and being moved from the Special Revenue Funds in which they are collected to Debt Service Funds from which the principal and interest payments are made.

Current budget requests include a headcount increase of three positions that are normally funded in the General Fund but will be funded via the Special Revenue Funds for FY22 in addition to the existing headcount of three CDBG employees and three E911 employees for 9.0 FTEs. Please see the Appendix for the Position Request Form submitted by the department seeking to add to their ranks.

<b>Special Revenue Funds Community Development Block Grant</b>						
	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022 Proposed</u>	<u>Change</u>
Compliance Coordinator	1.00	1.00	1.00	1.00	1.00	-
Director of CDBG	1.00	1.00	1.00	1.00	1.00	-
Rehab Coordinator	1.00	1.00	1.00	1.00	1.00	-
	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-

<b>Special Revenue Funds Police Department</b>						
	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022 Proposed</u>	<u>Change</u>
Communications Dir. - E911	1.00	1.00	1.00	1.00	1.00	-
Telecommunicator - E911	2.00	2.00	2.00	2.00	2.00	-
	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-

<b>Special Revenue Funds Fire Department</b>						
	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u> <u>Proposed</u>	<u>Change</u>
Firefighter	-	-	-	-	3.00	3.00
	-	-	-	-	3.00	3.00

## Fund Descriptions

### Fund 202 Home Rule Sales Tax Infrastructure

The Home Rule Sales Tax Fund is funded from a portion of Home Rule Sales Tax earmarked by the Waukegan City Code to be restricted for (a) the improvement of City roadways and related infrastructure, or (b) to pay for the debt service on bonds issued for the same purpose.

### Fund 205 American Rescue Plan

In March 2021, President Biden signed into law The American Rescue Plan Act of 2021. It is designed to facilitate the country’s recovery from the overwhelming economic and health effects of the COVID-19 pandemic. The funds are designated to help remedy the mismatch between rising costs and falling revenues due to the pandemic. The US Department of the Treasury has provided board guidelines on how the money may be spent but no final ruling has been made. The plan does provide for the City to cover the costs of capital projects such as necessary investments in water, sewer, or broadband infrastructure. The City of Waukegan is set to receive \$19.7 Million, distributed in two equal installments, with the first occurring in May 2021 and the second one-year later.

### Fund 211 Waukegan Public Library

The Library is a separate government agency; however, it is considered a component unit for financial reporting purposes. Therefore, the Waukegan Public Library’s budget is incorporated into the City’s budget and appropriation as a Special Revenue Fund. More information regarding the Waukegan Public Library may be found on the Library’s website, [www.waukeganpl.org](http://www.waukeganpl.org).

### Fund 214 Foreign Fire Fund

The State of Illinois allows for the collection of insurance taxes from companies outside of the State of Illinois that sell policies within the state. Those funds have restricted use, specifically to provide for the needs of the City’s fire department and are controlled by an independent board.

### Fund 215 Fire Service Training Fund

The City of Waukegan established a fund to collect and restrict fees collected from other fire departments and districts for training provided by the City of Waukegan fire personnel.

### Fund 218 Refuse Collection Fund

The City levies a property tax for the cost of residential garbage pick-up. The taxes collected are recorded to this fund, and pay for the outsourced garbage pick-up services.

### Fund 228 Motor Fuel Tax

The Motor Fuel Tax is a per-gallon tax imposed by the State of Illinois with a formula-based distribution to local government. The funds are restricted by state law, and used primarily for the purchase of road salt, street light electrical charges, road patching, and bridge repairs.

**Fund 231 Public Safety Grants - Fire**

Waukegan Fire Department grants to obtain equipment such as ambulances or firefighting turnout gear are recorded to this fund. In FY22, should the SAFER grant be awarded and approved, the costs of the three new firefighters will be recorded to this fund.

**Fund 232 911 Emergency System Fund**

The Illinois Emergency Telephone System Act establishes the number “9-1-1” as the primary emergency telephone number for use in Illinois. The Act also allows surcharges to be collected from telephone companies with a portion being shared with local governments. The funds are restricted for expenditures that support the emergency system.

**Fund 240 Public Safety Grants - Police**

The City of Waukegan Police Department works with federal agencies on initiatives related to public safety. The fund allows for the expenses related to these programs to be tracked for proper reimbursement payments.

**Fund 242 HOME Rehab Assistance**

The City of Waukegan receives federal funding via Lake County for this program used to rehabilitate homes and other eligible uses within the City’s municipal boundaries, those pass-through dollars are recorded to this fund.

**Fund 245 Community Development Block Grant (CDBG)**

The Fund accounts for the federal grants from the U.S. Department of Housing and Urban Development (HUD) directly received by the City for the costs associated with assisting projects that benefit low and moderate income Waukegan residents, meet urgent needs, and affirmatively further fair housing, including owner-occupied housing rehabilitation, support of local not-for-profit agencies, and public facility improvements including sidewalks and accessibility measures conforming to the Americans with Disabilities Act.

**Fund 251 Planning & Development Grant, Fund 252 Vacant Registry Fund**

These funds were created to more effectively track grants obtained for planning, building/code, and economic development initiatives; as well as to earmark and set aside fees collected from the City’s vacant registry program.

**Funds 261, 262, and 263 North Lakefront TIF #7, Downtown TIF #8, and South Lakefront TIF #9**

These contiguous TIF Districts along the City’s lakefront and downtown were established to capture incremental tax growth to be used for TIF eligible expenses.

**Fund 264 McGaw Park TIF #10**

This TIF District was established at the same time the property formerly owned by Cardinal Health was annexed on the city’s southwest border.

**Funds 292, 295 and 296 DUI, Local Forfeiture, and Narcotics Forfeiture Funds**

The City of Waukegan collects fines and forfeitures as a result of police activity. These funds are restricted by state and federal law to be used for specific public safety purposes.

## Line Item Detail

<b>Fund 202 - HR Sales Tax Infrastructure</b>						
<b>REVENUES</b>						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
202	30080	Home Rule Retail Occ/Serv. Tax	3,101,427.42	3,065,353.00	2,650,000.00	2,885,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>3,101,427.42</b>	<b>3,065,353.00</b>	<b>2,650,000.00</b>	<b>2,885,000.00</b>
202	46100	Interest Earned	40,763.02	515.00	43,000.00	50,000.00
	<b>SUB 4600</b>	<b>Interest</b>	<b>40,763.02</b>	<b>515.00</b>	<b>43,000.00</b>	<b>50,000.00</b>
<b>TOTAL REVENUES</b>			<b>3,142,190.44</b>	<b>3,065,868.00</b>	<b>2,693,000.00</b>	<b>2,935,000.00</b>
<b>EXPENDITURES</b>						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
202	120224435	Engineering Services	-	-	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>3,142,190.44</b>	<b>3,065,868.00</b>	<b>2,693,000.00</b>	<b>2,935,000.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
202	68312	Transfer to Street/Sidewalk Fd	-	-	1,100,000.00	2,000,000.00
202	68430	Transfer to 2018A GO Sls Tx Bd	2,120,000.00	2,228,000.00	2,228,000.00	1,074,000.00
202	68495	Transfer to 2015 GO Sale Tx Bd	280,275.00	282,000.00	282,000.00	280,000.00
202	68497	Transfer to 2016 GO Sale Tx Bd	676,250.00	673,000.00	673,000.00	672,000.00
	<b>SUB 6800</b>	<b>Transfers Out/To</b>	<b>(3,076,525.00)</b>	<b>(3,183,000.00)</b>	<b>(4,283,000.00)</b>	<b>(4,026,000.00)</b>
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>(3,076,525.00)</b>	<b>(3,183,000.00)</b>	<b>(4,283,000.00)</b>	<b>(4,026,000.00)</b>

**Fund 205 - American Rescue Plan****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
205	44130	Grant-Federal	-	-	-	9,800,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	-	-	-	<b>9,800,000.00</b>
		<b>TOTAL REVENUES</b>	-	-	-	<b>9,800,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
205	120524489	Grant Expenditures	-	-	-	7,800,000.00
205		HVAC Improvements	-	-	-	2,000,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	-	-	-	<b>9,800,000.00</b>
		<b>TOTAL EXPENDITURES</b>	-	-	-	<b>9,800,000.00</b>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES**

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**OTHER FINANCING SOURCES (USES)**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
205	63714	Transfers From Working Cash Fd	-	-	-	-
	<b>SUB 6300</b>	<b>Transfers In/From</b>	-	-	-	-
205	68100	Transfers to General Fd	-	-	-	-
205	68555	Transfers to Sewer/Water	-	-	-	-
	<b>SUB 6800</b>	<b>Transfers Out/To</b>	-	-	-	-
		<b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-	-



**Fund 211 Waukegan Public Library***Component Unit***REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
211	30000	Property Tax	4,179,363.51	4,489,728.00	4,400,000.00	4,500,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>4,179,363.51</b>	<b>4,489,728.00</b>	<b>4,400,000.00</b>	<b>4,500,000.00</b>
211	44000	Intergovt Revenue-Library	111,347.18	-	50,000.00	111,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>111,347.18</b>	<b>-</b>	<b>50,000.00</b>	<b>111,000.00</b>
211	46100	Interest Earned	12,429.49	8,892.00	10,000.00	10,000.00
	<b>SUB 4600</b>	<b>Interest</b>	<b>12,429.49</b>	<b>8,892.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
211	48910	Misc & Fundraising Revenue	315,852.67	82,668.00	250,000.00	152,000.00
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	<b>315,852.67</b>	<b>82,668.00</b>	<b>250,000.00</b>	<b>152,000.00</b>
<b>TOTAL REVENUES</b>			<b>4,618,992.85</b>	<b>4,581,288.00</b>	<b>4,710,000.00</b>	<b>4,773,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
211	121121368	Part Time Employees	-	171,680.00	242,800.00	342,000.00
211	121121840	Personnel Services-Library	2,240,354.37	1,922,466.00	2,204,800.00	2,013,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>2,240,354.37</b>	<b>2,130,708.00</b>	<b>2,447,600.00</b>	<b>2,355,000.00</b>
211	121122456	Hospitalization	237,662.13	268,026.00	248,000.00	265,000.00
211	121122459	Unemployment Insurance	7,272.17	15,312.00	5,000.00	10,000.00
211	121122461	Employer Portion-OASDI (FICA)	166,427.78	155,255.00	177,300.00	180,000.00
211	121122467	Life Insurance Premiums	2,563.30	2,612.00	2,800.00	3,000.00
211	121122471	Other Compensation Benefits	0.08	9,059.00	60,300.00	41,000.00
211	121122610	Employer IMRF	259,847.07	246,572.00	277,000.00	274,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>673,772.53</b>	<b>696,836.00</b>	<b>770,400.00</b>	<b>773,000.00</b>
211	121124000	Library-Online Searches	(0.49)	-	15,200.00	14,000.00
211	121124076	Lease Payments - Principal	201,536.00	195,000.00	250,500.00	205,000.00
211	121124083	Literacy Grant Expense	75,450.79	1,125,184.00	80,000.00	77,000.00
211	121124403	Interest Expense	107,848.50	97,338.00	138,300.00	90,000.00
211	121124410	Building & Grounds Maintenance	70,988.84	61,592.00	55,000.00	58,000.00
211	121124411	Vehicle Maintenance	601.71	321.00	800.00	1,000.00
211	121124412	Equipment Maintenance	4,241.52	1,335.00	4,200.00	4,000.00
211	121124423	Telephone	-	-	-	33,000.00
211	121124426	Utilities	21,417.62	4,371.00	7,800.00	5,000.00
211	121124428	Rental/Lease Purchase	0.34	32,162.00	38,900.00	40,000.00
211	121124429	Conference & Travel	-	116.00	400.00	5,000.00
211	121124431	Training & Schooling	23,024.05	28,719.00	61,700.00	35,000.00
211	121124432	Postage	5,559.00	3,394.00	7,300.00	6,000.00
211	121124433	Advertising	31,423.77	27,230.00	46,300.00	54,000.00
211	121124436	Consultant Services	(0.26)	-	800.00	1,000.00
211	121124438	Other Professional Services	49,367.01	124,331.00	40,000.00	57,000.00
211	121124441	Security Services	0.09	5,436.00	6,000.00	3,000.00
211	121124442	Photocopy	-	-	-	-
211	121124444	Other Technical Services	198,565.81	244,754.00	168,600.00	215,000.00
211	121124447	Collection Agency Fees	-	-	-	-
211	121124474	Community Pride	60,741.04	-	9,000.00	3,000.00
211	121124489	Grant Expenditures	-	-	1,000,000.00	70,000.00
211	121124503	Insurance Admin. Services	46,136.83	-	65,500.00	66,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>896,902.17</b>	<b>1,951,283.00</b>	<b>1,996,300.00</b>	<b>1,042,000.00</b>

**Fund 211 Waukegan Public Library**

*Continued*

211 121125465	Office Supplies	(0.38)	-	12,600.00	13,000.00	
211 121125467	Maintenance Supplies	-	12,280.00	8,000.00	20,000.00	
211 121125468	Operating Supplies	(0.27)	18,188.00	36,600.00	20,000.00	
211 121125480	Miscellaneous Expense	24,716.23	5,309.00	5,100.00	-	
<b>SUB 2500</b>	<b>Commodities</b>	<b>24,715.58</b>	<b>33,982.68</b>	<b>62,300.00</b>	<b>53,000.00</b>	
211 121126460	Library Materials	314,140.30	370,571.00	318,300.00	380,000.00	
211 121126492	Improvements	115,334.96	9,751.00	115,300.00	150,000.00	
211 121126494	Equipment	-	-	-	20,000.00	
<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>429,475.26</b>	<b>380,322.00</b>	<b>433,600.00</b>	<b>550,000.00</b>	
<b>TOTAL EXPENDITURES</b>		<b>4,265,219.91</b>	<b>5,193,131.68</b>	<b>5,710,200.00</b>	<b>4,773,000.00</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>353,772.94</b>	<b>(611,843.68)</b>	<b>(1,000,200.00)</b>	<b>-</b>	
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Fund</b>	<b>Detail</b>	<b>Description</b>	<b>FY20</b>	<b>FY21 Unaudited</b>	<b>FY 21 Budget</b>	<b>FY22 Budget</b>
211	63714	Transfers From Working Cash Fd	-	-	-	-
<b>SUB 6800</b>	<b>Transfers In/From</b>		-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 214 Foreign Fire****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
214	30720	2% Foreign Fire Insurance Tax	127,412.71	133,343.19	150,000.00	150,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>127,412.71</b>	<b>133,343.19</b>	<b>150,000.00</b>	<b>150,000.00</b>
214	46100	Interest Earned	40.42	40.00	-	-
	<b>SUB 4600</b>	<b>Interest</b>	<b>40.42</b>	<b>40.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>			<b>127,453.13</b>	<b>133,383.19</b>	<b>150,000.00</b>	<b>150,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
214	321425486	Foreign Fire Expenses	75,559.79	154,505.00	150,000.00	300,000.00
	<b>SUB 2500</b>	<b>Commodities</b>	<b>75,559.79</b>	<b>154,505.00</b>	<b>150,000.00</b>	<b>300,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>75,559.79</b>	<b>154,505.00</b>	<b>150,000.00</b>	<b>300,000.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>51,893.34</b>	<b>(21,121.81)</b>	<b>-</b>	<b>(150,000.00)</b>
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**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Fund 215 Fire Service Training****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
215	34067	Fees - Job Apps Fire & Police	-	8,450.00	-	-
	<b>SUB 3400</b>	<b>Fees</b>	-	<b>8,450.00</b>	-	-
215	44970	Tuition - Fire Training Class	31,047.77	38,088.00	30,000.00	30,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>31,047.77</b>	<b>38,088.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
215	46510	Donations - Vital Link	-	11,485.00	-	10,000.00
215	46520	Contribution - Public Safety	-	2,002.00	-	-
	<b>SUB 4600</b>	<b>Interest</b>	-	<b>13,487.00</b>	-	<b>10,000.00</b>
215	48290	Other Reimbursements	-	2,352.00	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	-	<b>2,352.00</b>	-	-
<b>TOTAL REVENUES</b>			<b>31,047.77</b>	<b>62,377.00</b>	<b>30,000.00</b>	<b>40,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
215	321521414	Instructors Pay	-	200.00	200.00	1,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	-	<b>200.00</b>	<b>200.00</b>	<b>1,000.00</b>
215	321522467	Life Insurance Premiums	-	-	-	-
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	-	-	-	-
215	321524431	Training & Schooling	1,789.38	5,000.00	5,000.00	5,000.00
215	321524438	Other Professional Services	4,787.86	11,800.00	11,800.00	12,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>6,577.24</b>	<b>16,800.00</b>	<b>16,800.00</b>	<b>17,000.00</b>
215	321525468	Operating Supplies	4,467.89	13,000.00	13,000.00	50,000.00
215	321525479	Vital Link Ambulance Program	4,146.50	-	-	10,000.00
	<b>SUB 2500</b>	<b>Commodities</b>	<b>8,614.39</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>60,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>15,191.63</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>78,000.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>15,856.14</b>	<b>32,377.00</b>	<b>-</b>	<b>(38,000.00)</b>

**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>			-	-	-	-
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**Fund 218 Refuse Collection Fund**

**REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
218	30000	Property Tax	4,477,889.47	4,802,304.00	4,835,000.00	5,370,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>4,477,889.47</b>	<b>4,802,304.00</b>	<b>4,835,000.00</b>	<b>5,370,000.00</b>
218	46100	Interest Earned	65,783.64	-	500,000.00	-
	<b>SUB 4600</b>	<b>Interest</b>	<b>65,783.64</b>	-	<b>500,000.00</b>	-
218	48050	Sale of Recyclables	-	-	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	-	-	-	-
<b>TOTAL REVENUES</b>			<b>4,543,673.11</b>	<b>4,802,304.00</b>	<b>5,335,000.00</b>	<b>5,370,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
218	121824420	Refuse Collection	4,267,620.17	4,090,250.00	4,268,000.00	4,296,000.00
218	121824421	Recycling Program	1,067,086.95	939,748.00	1,067,000.00	1,074,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>5,334,707.12</b>	<b>5,029,998.00</b>	<b>5,335,000.00</b>	<b>5,370,000.00</b>
218	121825481	Cash Shortage Expense	-	-	-	-
	<b>SUB 2500</b>	<b>Commodities</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>5,334,707.12</b>	<b>5,029,998.00</b>	<b>5,335,000.00</b>	<b>5,370,000.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(791,034.01)</b>	<b>(227,694.00)</b>	<b>-</b>	<b>-</b>
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**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Fund 228 - Motor Fuel Tax****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
228	30800	Motor Fuel Tax	2,182,654.52	1,842,920.00	2,280,000.00	1,805,000.00
228	30802	MTR-Monthly Transportation Ren	1,104,471.80	1,327,181.00	900,000.00	1,274,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>3,287,126.32</b>	<b>3,170,101.00</b>	<b>3,180,000.00</b>	<b>3,079,000.00</b>
228	42858	Commodities Reimbursement	1,021.58	1,022.00	-	-
	<b>SUB 4200</b>	<b>Reimbursement Revenue</b>	<b>1,021.58</b>	<b>1,022.00</b>	-	-
228	44130	Grant - Federal	-	-	807,200.00	304,000.00
228	44281	IDOT - Bridge Rehabilitation	-	-	-	-
228	44421	IDOT - Rebuild IL Grant	-	1,960,000.00	-	1,960,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	-	<b>1,960,000.00</b>	<b>807,200.00</b>	<b>2,264,000.00</b>
228	46100	Interest Earned	55,122.13	9,249.00	-	10,000.00
	<b>SUB 4600</b>	<b>Interest</b>	<b>55,122.13</b>	<b>9,249.00</b>	-	<b>10,000.00</b>
228	48190	Sale of Miscellaneous Items	-	-	-	-
228	48630	Service Reimbursements	-	700.00	-	-
228	48901	ENERNOC-Energy Program Water	-	6,453.00	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	-	<b>7,153.00</b>	-	-
<b>TOTAL REVENUES</b>			<b>3,343,270.03</b>	<b>5,147,525.00</b>	<b>3,987,200.00</b>	<b>5,353,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
228	922821400	Overtime	-	93,372.00	80,000.00	80,000.00
228	922821401	Double-Time	-	72,186.00	80,000.00	80,000.00
228	922821404	On-Call Pay	-	-	75,000.00	5,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	-	<b>165,558.00</b>	<b>235,000.00</b>	<b>165,000.00</b>
228	922822456	Hospitalization	-	-	-	-
228	922822461	Employer Portion-OASDI (FICA)	-	5,436.00	15,000.00	11,000.00
228	922822462	Employer Portion-Medicare Ex	-	1,271.00	4,000.00	3,000.00
228	922822467	Life Insurance Premiums	-	-	-	-
228	922822610	Employer IMRF	-	10,240.00	33,000.00	20,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	-	<b>16,947.00</b>	<b>52,000.00</b>	<b>34,000.00</b>
228	922824076	Lease Payment - Principal	-	151,694.00	150,000.00	152,000.00
228	922824426	Utilities	361,190.94	775,553.00	900,176.00	600,000.00
228	922824427	Street Lighting	59,801.46	45,469.00	66,000.00	41,000.00
228	922824435	Engineering Services	626.21	60,641.00	160,000.00	160,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>421,618.61</b>	<b>1,033,357.00</b>	<b>1,276,176.00</b>	<b>953,000.00</b>
228	922825485	Salt	348,999.05	470,080.00	500,000.00	500,000.00
228	922825490	Asphalt Patch	-	-	-	250,000.00
228	922825491	Concrete Patch	-	-	-	250,000.00
	<b>SUB 2500</b>	<b>Commodities</b>	<b>348,999.05</b>	<b>470,080.00</b>	<b>500,000.00</b>	<b>1,000,000.00</b>
228	922827641	Bridge Rehabilitation Project	1,573.39	-	95,975.00	462,000.00
228	922827669	Street/Traffic Signal Lighting	-	-	50,000.00	50,000.00
228	922827686	Grand Avenue Bridge	-	-	-	-
228	922827706	Culvert Improvements	62,269.57	93,976.00	580,000.00	750,000.00
	<b>SUB 2700</b>	<b>Capital Improvements</b>	<b>63,842.96</b>	<b>93,976.00</b>	<b>725,975.00</b>	<b>1,262,000.00</b>
228	922828100	Bad Debt Expense	-	1,256.00	-	-
228	922828850	Internal Loan Write Off	-	-	-	-
	<b>SUB 2800</b>	<b>Non-Cash Expense</b>	-	<b>1,256.00</b>	-	-
<b>TOTAL EXPENDITURES</b>			<b>834,460.62</b>	<b>1,779,918.00</b>	<b>2,789,151.00</b>	<b>3,414,000.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,508,809.41</b>	<b>3,366,351.00</b>	<b>1,198,049.00</b>	<b>1,939,000.00</b>
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**OTHER FINANCING SOURCES (USES)**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
228	63455	Transfer From Capital Lease	-	25,282.00	-	-
	<b>SUB 6300</b>	<b>Transfers In/From</b>	-	<b>25,282.00</b>	-	-
228	68100	Transfer to General Fund-Public Works	-	-	-	1,000,000.00
	<b>SUB 6800</b>	<b>Transfers In/From</b>	-	-	-	<b>(1,000,000.00)</b>
<b>TOTAL OTHER FINANCING SOURCES</b>			-	<b>25,282.00</b>	-	<b>(1,000,000.00)</b>

**Fund 231 Public Safety Grants - Fire****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
231	44130	Grant - Federal	409,091.00	-	1,119,000.00	900,000.00
231	44287	Grant - SAFER	-	-	-	379,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>409,091.00</b>	<b>-</b>	<b>1,119,000.00</b>	<b>1,279,000.00</b>
231	46520	Contribution-Public Safety	3,000.00	-	-	33,000.00
	<b>SUB 4600</b>	<b>Interest</b>	<b>3,000.00</b>	<b>-</b>	<b>-</b>	<b>33,000.00</b>
231	48900	Miscellaneous Revenue	10,000.00	12,418.00	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	<b>10,000.00</b>	<b>12,418.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>			<b>422,091.00</b>	<b>12,418.00</b>	<b>1,119,000.00</b>	<b>1,312,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
231	323121250	Fire Fighters	-	-	-	231,000.00
231	323121399	Earned Sick Leave Pay	-	-	-	10,000.00
231	323121400	Overtime	-	-	-	-
231	323121405	Overtime-Uniformed	-	-	-	10,000.00
231	323121412	Special Events-Overtime	-	-	-	-
231	323121414	Instructors Pay	-	-	-	10,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,000.00</b>
231	323122456	Hospitalization	-	-	-	79,000.00
231	323122457	Workmen's Compensation	-	-	-	30,000.00
231	323122458	Liability Insurance	-	-	-	3,000.00
231	323122462	Employer Portion-Medicare	-	-	-	3,000.00
231	323122467	Life Insurance Premiums	-	-	-	3,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,000.00</b>
231	323124489	Grant Expenditures	-	12,418.00	13,000.00	1,033,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>-</b>	<b>12,418.00</b>	<b>13,000.00</b>	<b>1,033,000.00</b>
231	323126494	Equipment	2,999.97	-	1,387,000.00	-
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>2,999.97</b>	<b>-</b>	<b>1,387,000.00</b>	<b>-</b>
231	323128420	F.A. Adjustments	550,000.00	-	-	-
	<b>SUB 2800</b>	<b>Non-Cash Expense</b>	<b>550,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>			<b>552,999.97</b>	<b>12,418.00</b>	<b>1,400,000.00</b>	<b>1,412,000.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(130,908.97)</b>	<b>-</b>	<b>(281,000.00)</b>	<b>(100,000.00)</b>

**OTHER FINANCING SOURCES (USES)**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
231	63100	Transfers From General Fund	-	-	-	-
231	63714	Transfers From Working Cash	35,000.00	-	281,000.00	100,000.00
	<b>SUB 6300</b>	<b>Transfers In/From</b>	<b>35,000.00</b>	<b>-</b>	<b>281,000.00</b>	<b>100,000.00</b>
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>35,000.00</b>	<b>-</b>	<b>281,000.00</b>	<b>100,000.00</b>

**Fund 232 - 911 Emergency****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
232	30252	911 Wireless-Waukegan	-	-	-	-
232	30600	911 Surcharges-ETSB System	1,192,168.77	1,640,000.00	1,600,000.00	1,680,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>1,192,168.77</b>	<b>1,640,000.00</b>	<b>1,600,000.00</b>	<b>1,680,000.00</b>
232	34017	Fees - Burgler Alarm Subscribe	-	-	-	-
232	34018	Fees - Fire Alarm Subscribe	-	-	-	-
	<b>SUB 3400</b>	<b>Fees</b>	-	-	-	-
232	44140	Local Government Contribution	5,253.92	5,300.00	-	5,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>5,253.92</b>	<b>5,300.00</b>	-	<b>5,000.00</b>
232	46100	Interest Earned	35,386.50	2,000.00	50,000.00	8,000.00
	<b>SUB 4600</b>	<b>Interest</b>	<b>35,386.50</b>	<b>2,000.00</b>	<b>50,000.00</b>	<b>8,000.00</b>
232	48900	Miscellaneous Revenue	-	-	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	-	-	-	-
<b>TOTAL REVENUES</b>			<b>1,232,809.19</b>	<b>1,647,300.00</b>	<b>1,650,000.00</b>	<b>1,693,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
232	323221140	Communications I	31,882.36	75,935.00	85,000.00	102,000.00
232	323221399	Earned Sick Leave Pay Outs	2,118.10	10,318.00	12,000.00	20,000.00
232	323221400	Overtime	221,851.66	224,261.00	237,500.00	245,000.00
232	323221403	Female Search/Double Back Pay	75.00	75.00	500.00	1,000.00
232	323221409	Holiday Overtime	-	1,648.00	-	1,000.00
232	323221805	Telecommunications Manager	93,869.20	96,970.00	80,000.00	96,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>349,796.32</b>	<b>409,207.00</b>	<b>415,000.00</b>	<b>465,000.00</b>
232	323222456	Hospitalization	20,969.53	25,485.00	48,000.00	72,000.00
232	323222461	Employer Portion-OASDI (FICA)	7,878.44	12,673.00	26,000.00	29,000.00
232	323222462	Employer Portion-Medicare Ex	1,842.55	2,964.00	6,000.00	7,000.00
232	323222467	Life Insurance Premiums	483.81	697.00	2,000.00	2,000.00
232	323222610	Employer IMRF	16,887.31	28,280.00	59,000.00	56,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>48,061.64</b>	<b>70,099.00</b>	<b>141,000.00</b>	<b>166,000.00</b>



**Fund 232 - 911 Emergency**

*Continued*

232 323224076	Lease Payments - Principal	290,433.15	187,496.00	202,000.00	250,000.00
232 323224403	Interest Expense	22,060.15	-	-	-
232 323224409	Radio Equipment Maintenance	201,198.69	-	200,000.00	-
232 323224412	Equipment Maintenance	645.48	-	-	-
232 323224423	Telephone	189,156.12	-	-	-
232 323224428	Rental/Lease Purchase	5,009.68	-	-	-
232 323224429	Conference & Travel	6,401.04	-	5,000.00	10,000.00
232 323224431	Training & Schooling	2,411.34	2,207.00	5,000.00	10,000.00
232 323224438	Other Professional Services	23,605.32	2,679.00	19,950.00	50,000.00
232 323224443	Membership Dues	1,197.00	755.00	2,000.00	5,000.00
232 323224491	Employee Physical/Med Treatmnt	-	50.00	50.00	1,000.00
232 323224801	IT Serv Software & Subscriptio	291,046.47	470,606.00	257,200.00	564,000.00
232 323224802	IT Serv Hardware & Equipment	254,703.39	153,462.00	4,600.00	50,000.00
232 323224803	IT Serv Utilities & Consulting	42.20	445,779.00	196,200.00	1,131,000.00
<b>SUB 2400</b>	<b>Contractual Services</b>	<b>1,287,910.03</b>	<b>1,263,034.00</b>	<b>892,000.00</b>	<b>2,071,000.00</b>
232 323225468	Operating Supplies	33,336.82	1,761.00	141,000.00	5,000.00
232 323225469	Uniforms	421.00	712.00	1,000.00	1,000.00
232 323225478	Computer Supplies	-	-	-	-
<b>SUB 2500</b>	<b>Commodities</b>	<b>33,757.82</b>	<b>2,473.00</b>	<b>142,000.00</b>	<b>6,000.00</b>
232 323226350	Capital-Alarm	29,206.60	16,518.00	30,000.00	-
232 323226494	Equipment	13.28	270.00	30,000.00	50,000.00
232 323226495	Computer Hardware/Equipment	45,378.00	-	-	-
<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>74,597.88</b>	<b>16,788.00</b>	<b>60,000.00</b>	<b>50,000.00</b>
232 323228850	Internal Loan Write Off	-	-	-	-
232 323228420	F.A. Adjustments	-	-	-	-
<b>SUB 2800</b>	<b>Non Cash Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>1,794,123.69</b>	<b>1,761,601.00</b>	<b>1,650,000.00</b>	<b>2,758,000.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(561,314.50)</b>	<b>(114,301.00)</b>	<b>-</b>	<b>(1,065,000.00)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 240 Public Safety Grants - Police****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
240	35876	e-Citation	11,317.30	4,378.00	12,000.00	10,000.00
	<b>SUB 3500</b>	<b>Fines</b>	<b>11,317.30</b>	<b>4,378.00</b>	<b>12,000.00</b>	<b>10,000.00</b>
240	44237	BYRNE Justice Assistance Grant	20,881.20	-	30,000.00	50,000.00
240	44370	Law Enforcement Tobacco	-	-	-	10,000.00
240	44354	Police Canine Unit	-	-	-	25,000.00
240	44360	Illinois Highway Safety	-	-	-	150,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>20,881.20</b>	<b>-</b>	<b>30,000.00</b>	<b>235,000.00</b>
240	46100	Interest Earned	15,417.49	429.00	2,000.00	-
	<b>SUB 4600</b>	<b>Interest</b>	<b>15,417.49</b>	<b>429.00</b>	<b>2,000.00</b>	<b>-</b>
<b>TOTAL REVENUES</b>			<b>47,615.99</b>	<b>4,807.00</b>	<b>44,000.00</b>	<b>245,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
240	624021405	Overtime - Uniformed	-	-	-	157,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,000.00</b>
240	624022462	Employer Portion - Medicare	-	-	-	3,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000.00</b>
240	624024489	LLEBG Grant Expenditures	32,026.68	-	44,000.00	50,000.00
240	624024438	Other Professional Services	-	-	-	150,000.00
240	624024697	Canine Unit Police Dept	-	-	-	25,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>32,026.68</b>	<b>-</b>	<b>44,000.00</b>	<b>225,000.00</b>
240	624025451	e-Citation	-	-	-	10,000.00
240	624025481	Cash Shortage Expense	-	-	-	-
	<b>SUB 2500</b>	<b>Commodities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>32,026.68</b>	<b>-</b>	<b>44,000.00</b>	<b>395,000.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>15,589.31</b>	<b>4,807.00</b>	<b>-</b>	<b>(150,000.00)</b>
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**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Fund 242 Home Rehab Assistance**

**REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
242	44542	Lake County Consortium Home	10,817.50	-	-	-
242	44555	Neighborhood Stabilization #1	-	-	-	-
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>10,817.50</b>	-	-	-
242	49212	Proceeds-Sale of Property	-	-	-	-
	<b>SUB 4900</b>	<b>Other Financing Sources</b>	-	-	-	-
<b>TOTAL REVENUES</b>			<b>10,817.50</b>	-	-	-

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
242	524221997	Intra-fund Payroll Expense	-	-	-	-
	<b>SUB 2100</b>	<b>Personnel Services</b>	-	-	-	-
242	524224426	Utilities	3,109.46	-	-	-
242	524224642	Rehabilitation - HOME	-	-	-	50,000.00
242	524224675	Rehabilitation-NSP	-	-	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>3,109.46</b>	-	-	<b>50,000.00</b>
242	524226491	Building Acquisition	7,500.00	-	-	-
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>7,500.00</b>	-	-	-
242	524228850	Internal Loan Write Off	-	-	-	-
	<b>SUB 2800</b>	<b>Non Cash Expense</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>10,609.46</b>	-	-	<b>50,000.00</b>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES**      208.04      -      -      (50,000.00)

**OTHER FINANCING SOURCES (USES)**

**TOTAL OTHER FINANCING SOURCES**      -      -      -      -

**Fund 245 - Community Development Block Grant****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
245	44367	Grant - DOL Workforce	-	997,557.00	-	-
245	44500	Community Dev. Block Grant	519,623.11	-	-	-
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>519,623.11</b>	<b>997,557.00</b>	-	-
245	48400	Reimbursement - Jury Duty	15.00	-	-	-
245	48550	CDBG - Rehabilitation	68,838.74	38,213.00	1,000,000.00	1,644,000.00
245	48900	Miscellaneous Revenue	-	-	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	<b>68,853.74</b>	<b>38,213.00</b>	<b>1,000,000.00</b>	<b>1,644,000.00</b>
<b>TOTAL REVENUES</b>			<b>588,476.85</b>	<b>1,035,770.00</b>	<b>1,000,000.00</b>	<b>1,644,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
245	550121368	Part Time Employees	-	-	-	-
245	550121765	CDBG/Comm Service Director	9,331.18	-	-	-
245	550221400	Overtime	-	24.00	-	-
245	550221714	Housing Rehabilitation Asst.	63,351.91	65,946.00	65,000.00	67,000.00
245	550221765	Director of Comm Block Grant	85,890.77	89,367.00	88,000.00	92,000.00
245	550221815	Compliance Coordinator	63,105.49	65,594.00	65,000.00	67,000.00
245	550221835	Rehabilitation Coordinator	-	-	-	-
245	550221997	Intra-fund Payroll Expense	(68,783.84)	-	-	-
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>152,895.51</b>	<b>220,931.00</b>	<b>218,000.00</b>	<b>226,000.00</b>
245	550122456	Hospitalization	431.38	-	-	-
245	550122461	Employer Portion-OASDI (FICA)	573.59	-	-	-
245	550122462	Employer Portion-Medicare Ex	134.15	-	-	-
245	550122610	Employer IMRF	1,096.41	-	-	-
245	550222454	Health Ins Buy Out	1,916.59	2,000.00	2,000.00	3,000.00
245	550222456	Hospitalization	34,639.60	36,143.00	46,000.00	48,000.00
245	550222461	Employer Portion-OASDI (FICA)	12,847.83	13,448.00	15,000.00	15,000.00
245	550222462	Employer Portion-Medicare Ex	3,004.68	3,145.00	4,000.00	4,000.00
245	550222467	Life Insurance Premiums	792.57	953.00	1,000.00	1,000.00
245	550122462	Life Insurance Premiums	-	-	-	-
245	550222610	Employer IMRF	27,040.28	30,409.00	32,000.00	35,000.00
	<b>SUB 2200</b>	<b>Personnel Benefits</b>	<b>82,477.08</b>	<b>86,098.00</b>	<b>100,000.00</b>	<b>106,000.00</b>

**Fund 245 - Community Development Block Grant**

Continued

245 550124412	Equipment Maintenance	141.51	-	-	-
245 550124423	Telephone	436.48	-	-	-
245 550124428	Rental/Lease Purchase	-	-	-	-
245 550124429	Conference & Travel	172.68	84.00	900.00	1,000.00
245 550124431	Training & Schooling	18.65	-	-	1,000.00
245 550124432	Postage	74.95	104.00	1,000.00	1,000.00
245 550124433	Advertising	993.76	472.00	3,000.00	2,000.00
245 550124437	Legal Services	-	-	-	-
245 550124491	Employee Physical/Med Treatmnt	-	-	-	-
245 550124443	Membership Dues	-	60.00	1,000.00	1,000.00
245 550124801	IT Serv Software & Subscriptio	-	396.00	900.00	1,000.00
245 550124802	IT Serv Hardware & Equipment	268.45	3,914.00	3,100.00	6,000.00
245 550124803	IT Serv Utilities & Consulting	-	2,016.00	2,000.00	5,000.00
245 550224438	Other Professional Services	1,153.00	24,858.00	31,000.00	5,000.00
245 550224445	Rehabilitation - CDBG	141,397.13	221,423.00	382,824.00	450,000.00
245 550224458	Neighborhood Improvements	-	-	-	-
245 550224960	Declared Emergency Contracts	24,176.00	-	325.00	-
245 550324083	Literacy Grant Expense	8,515.00	-	-	-
245 550324457	Neighborhood Housing Services	-	71,485.00	74,485.00	-
245 550324458	Neighborhood Improvements	10,000.00	10,000.00	33,000.00	157,000.00
245 550324461	Catholic Charities	7,500.00	35,000.00	35,000.00	-
245 550324489	Grant Expenditures	-	-	470,215.00	298,000.00
245 550324523	YWCA-School Childcare	5,000.00	14,111.00	25,000.00	-
245 550324524	Zacharias Center	-	6,654.00	15,000.00	10,000.00
245 550324525	United Way of Lake County	-	-	34,467.00	-
245 550324553	NICASA	-	-	-	-
245 550324568	Block Grant Assist - YMCA	-	-	-	-
245 550324571	A Safe Place	15,000.00	45,000.00	45,000.00	45,000.00
245 550324582	CASA-Court App Special Avocate	7,500.00	10,000.00	10,000.00	10,000.00
245 550324583	Little City Foundation	-	5,000.00	5,000.00	15,000.00
245 550324584	Waukegan Township	5,000.00	24,048.00	24,048.00	60,000.00
245 550324606	Prairie State- Fair Housing	10,000.00	7,500.00	7,500.00	10,000.00
245 550324612	Prairie State Legal Services	8,000.00	10,419.00	10,419.00	12,000.00
245 550324614	Arden Shore	5,000.00	-	-	-
245 550324620	Northern Illinois Food Bank	5,000.00	54,539.00	54,539.00	50,000.00
245 550324623	Youth Build Lake County	5,000.00	6,000.00	6,000.00	12,000.00
245 550324630	PADS Crisis Services	9,999.95	100,000.00	100,000.00	110,000.00
245 550324632	Christ Church	15,000.00	10,000.00	10,000.00	10,000.00
245 550324640	HACES	-	55,101.00	-	-
245 550324641	Youth Conservation Corp (YCC)	10,000.00	9,988.00	10,000.00	-
245 550324648	Black Chamber of Lake County	-	71,000.00	200,000.00	-
245 550324649	UMMA	5,000.00	29,993.00	30,000.00	-
245 550624480	Code Enforcement Reimb Expense	50,000.00	-	50,000.00	30,000.00
<b>SUB 2400</b>	<b>Contractual Services</b>	<b>350,347.56</b>	<b>829,165.00</b>	<b>1,675,722.00</b>	<b>1,302,000.00</b>



<b>Fund 251 - Planning and Development Grants</b>						
<b>REVENUES</b>						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
251	34078	Fees-Vacant Structure Register	69,906.64	-	-	-
	<b>SUB 3400</b>	<b>Fees</b>	<b>69,906.64</b>	-	-	-
251	44130	GRANT - Federal	-	-	400,000.00	457,000.00
251	44135	GRANT - State	132,200.82	65,162.00	-	100,000.00
251	44140	GRANT-Local Govt Contribution	18,054.61	-	-	80,000.00
251	44510	Environmental & Risk Grant	112,573.36	37,427.00	-	-
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>262,828.79</b>	<b>102,589.00</b>	<b>400,000.00</b>	<b>637,000.00</b>
<b>TOTAL REVENUES</b>			<b>332,735.43</b>	<b>102,589.00</b>	<b>400,000.00</b>	<b>637,000.00</b>
<b>EXPENDITURES</b>						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
251	825124489	Grant Expenditures	132,429.24	-	470,000.00	786,000.00
251	825124602	Environmental Remediation	169,269.91	114,641.00	25,000.00	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>301,699.15</b>	<b>114,641.00</b>	<b>495,000.00</b>	<b>786,000.00</b>
251	825126295	Vacant Structure Program	8,200.00	-	-	-
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>8,200.00</b>	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>309,899.15</b>	<b>114,641.00</b>	<b>495,000.00</b>	<b>786,000.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>22,836.28</b>	<b>(12,052.00)</b>	<b>(95,000.00)</b>	<b>(149,000.00)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
251	63714	Transfers From Working Cash Fd	-	-	95,000.00	149,000.00
	<b>SUB 6300</b>	<b>Transfers In/From</b>	-	-	<b>95,000.00</b>	<b>149,000.00</b>
251	68252	Transfers to Vacant Registry	-	-	-	-
	<b>SUB 6800</b>	<b>Transfers Out/To</b>	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>-</b>	<b>-</b>	<b>95,000.00</b>	<b>149,000.00</b>

**Fund 252 Vacant Registry**

**REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
252	34078	Fees-Vacant Structure Register	-	111,598.00	100,000.00	100,000.00
	<b>SUB 3400</b>	<b>Fees</b>	-	<b>111,598.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
252	44135	GRANT - State	-	191,667.00	250,000.00	250,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	-	<b>191,667.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
<b>TOTAL REVENUES</b>			-	<b>303,265.00</b>	<b>350,000.00</b>	<b>350,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
252	825224489	Grant Expenditures	-	204,847.00	250,000.00	250,000.00
252	825224489	IT Serv Software & Subscript	-	60,500.00	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	-	<b>265,347.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
252	825226295	Vacant Structure	-	-	100,000.00	150,000.00
	<b>SUB 2600</b>	<b>Capital Outlay</b>	-	-	<b>100,000.00</b>	<b>150,000.00</b>
<b>TOTAL EXPENDITURES</b>			-	<b>265,347.00</b>	<b>350,000.00</b>	<b>400,000.00</b>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** - 37,918.00 - (50,000.00)

**OTHER FINANCING SOURCES (USES)**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
252	63251	Transfers From Planning Grant	-	677.00	-	-
	<b>SUB 6300</b>	<b>Transfers In/From</b>	-	<b>677.00</b>	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>			-	<b>677.00</b>	-	-



**Fund 261 North Front Lake TIF #7**

**REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
261	30050	Property Tax - TIF District	95,705.71	93,955.00	110,000.00	110,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>95,705.71</b>	<b>93,955.00</b>	<b>110,000.00</b>	<b>110,000.00</b>
<b>TOTAL REVENUES</b>			<b>95,705.71</b>	<b>93,955.00</b>	<b>110,000.00</b>	<b>110,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
261	126126492	Improvements	-	-	110,000.00	430,000.00
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>110,000.00</b>	<b>430,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>110,000.00</b>	<b>430,000.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>95,705.71</b>	<b>93,955.00</b>	<b>-</b>	<b>(320,000.00)</b>
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**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Fund 262 Downtown TIF #8**

**REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
262	30050	Property Tax - TIF District	439,243.89	486,826.00	460,000.00	460,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>439,243.89</b>	<b>486,826.00</b>	<b>460,000.00</b>	<b>460,000.00</b>
<b>TOTAL REVENUES</b>			<b>439,243.89</b>	<b>486,826.00</b>	<b>460,000.00</b>	<b>460,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
262	126224438	Other Professional Services	12,066.12	-	-	-
262	126224438	Development Advisory Services	-	-	-	-
262	126224637	Redevelopment Agreements	59,289.10	171,331.00	295,622.00	150,000.00
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>71,355.22</b>	<b>171,331.00</b>	<b>295,622.00</b>	<b>150,000.00</b>
262	126226492	Improvements	-	161,574.00	164,378.00	1,142,000.00
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>-</b>	<b>161,574.00</b>	<b>164,378.00</b>	<b>1,142,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>71,355.22</b>	<b>332,905.00</b>	<b>460,000.00</b>	<b>1,292,000.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>367,888.67</b>	<b>153,921.00</b>	<b>-</b>	<b>(832,000.00)</b>
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**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Fund 263 South Lakefront TIF #9**

**REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
263	30050	Property Tax - TIF District	53,280.32	99,538.00	50,000.00	90,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>53,280.32</b>	<b>99,538.00</b>	<b>50,000.00</b>	<b>90,000.00</b>
<b>TOTAL REVENUES</b>			<b>53,280.32</b>	<b>99,538.00</b>	<b>50,000.00</b>	<b>90,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
263	126324424	Real Estate Tax	4,101.00	-	-	-
263	126324589	Development Advisory Services	-	-	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>4,101.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
263	126326492	Improvements	-	-	50,000.00	302,000.00
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>	<b>302,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>4,101.00</b>	<b>-</b>	<b>50,000.00</b>	<b>302,000.00</b>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES**      **49,179.32**      **99,538.00**      **-**      **(212,000.00)**

**OTHER FINANCING SOURCES (USES)**

**TOTAL OTHER FINANCING SOURCES**      **-**      **-**      **-**      **-**

**Fund 264 McGaw Park TIF #10****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
264	30050	Property Tax - TIF District	1,812,914.76	-	2,300,000.00	4,000,000.00
	<b>SUB 3000</b>	<b>Tax Collection</b>	<b>1,812,914.76</b>	<b>-</b>	<b>2,300,000.00</b>	<b>4,000,000.00</b>
264	46100	Interest Earned	11,246.88	-	-	-
	<b>SUB 4600</b>	<b>Interest</b>	<b>11,246.88</b>	<b>-</b>	<b>-</b>	<b>-</b>
264	49310	Bond Proceeds	-	43,995,000.00	-	-
264	49427	Premium on Debt	-	1,865,119.25	-	-
	<b>SUB 4900</b>	<b>Other Financing Sources</b>	<b>-</b>	<b>45,860,119.25</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>			<b>1,824,161.64</b>	<b>45,860,119.25</b>	<b>2,300,000.00</b>	<b>4,000,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
264	126424014	Bond Issuance Expense	-	-	-	-
264	126424432	Postage	-	-	-	-
264	126424436	Consultant Services	-	-	30,500.00	-
264	126424437	Legal Services	5,547.30	-	-	-
264	126424589	Development Advisory Services	-	7,587.50	8,000.00	-
264	126424596	Redevelopment District & TIF	20,328.62	-	-	-
264	126424637	Redevelopment Agreements	1,639,495.01	49,167,250.00	2,031,500.00	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>1,665,370.93</b>	<b>49,174,837.50</b>	<b>2,070,000.00</b>	<b>-</b>
264	126426492	Improvements	-	-	400,000.00	-
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>400,000.00</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>			<b>1,665,370.93</b>	<b>49,174,837.50</b>	<b>2,470,000.00</b>	<b>-</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>158,790.71</b>	<b>(3,314,718.25)</b>	<b>(170,000.00)</b>	<b>4,000,000.00</b>
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**OTHER FINANCING SOURCES (USES)**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
264	68498	Transfer to 2021 GO TIF Bonds	-	-	-	2,883,000.00
	<b>SUB 6800</b>	<b>Transfers Out/To</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,883,000.00)</b>
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,883,000.00)</b>

**Fund 292 Prisoner Review/DUI SB740****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
292	35865	Fines - Prison Review Agency	22,897.43	9,128.00	30,000.00	30,000.00
292	42860	DUI Fines-Senate Bill 740	30,085.31	27,130.00	30,000.00	30,000.00
	<b>SUB 3500</b>	<b>Fines</b>	<b>52,982.74</b>	<b>36,258.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
292	44237	BYRNE Justice Assistance Grant	11,145.48	3,280.00	-	-
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>11,145.48</b>	<b>3,280.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>			<b>64,128.22</b>	<b>39,538.00</b>	<b>60,000.00</b>	<b>60,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
292	629224801	IT Serv Software & Subscriptio	-	1,250.00	-	2,000.00
292	629224802	IT Serv Hardware & Equip	-	189.00	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>-</b>	<b>1,439.00</b>	<b>-</b>	<b>2,000.00</b>
292	629226494	Equipment	17,044.25	4,207.00	60,000.00	200,000.00
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>17,044.25</b>	<b>4,207.00</b>	<b>60,000.00</b>	<b>200,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>17,044.25</b>	<b>5,646.00</b>	<b>60,000.00</b>	<b>202,000.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>47,083.97</b>	<b>33,892.00</b>	<b>-</b>	<b>(142,000.00)</b>

**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Fund 295 Local Forfeiture****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
295	42850	Contraband Forfeiture - State	38,971.09	16,302.00	-	40,000.00
295	42856	Contraband Forfeiture - County	1,463.00	1,528.00	30,000.00	20,000.00
	<b>SUB 4200</b>	<b>Reimbursement Revenue</b>	<b>40,434.09</b>	<b>17,830.00</b>	<b>30,000.00</b>	<b>60,000.00</b>
295	44130	Grant - Federal	18,315.00	-	-	-
295	44237	Grant - Byrne Justice Assist	-	1,080.00	-	-
295	44373	Grant-Bulletproof Vest Program	787.50	-	30,000.00	30,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>19,102.50</b>	<b>1,080.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
295	46100	Interest Earned	17,469.76	1,089.00	5,000.00	5,000.00
	<b>SUB 4600</b>	<b>Interest</b>	<b>17,469.76</b>	<b>1,089.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
295	48375	Reimb.- Settlements/Lawsuits	15,076.66	-	-	-
	<b>SUB 4800</b>	<b>Miscellaneous Revenue</b>	<b>15,076.66</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>			<b>92,083.01</b>	<b>19,999.00</b>	<b>65,000.00</b>	<b>95,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
295	629524431	Training & Schooling	1,308.27	-	-	-
295	629524438	Other Professional Services	25,158.35	15,999.00	526,800.00	200,000.00
295	629524697	Canine Unit - Police Dept	1,199.99	18,396.00	13,200.00	-
295	629524801	IT Serv Software & Subscriptio	-	1,150.00	5,000.00	452,000.00
295	629524802	IT Serv Hardware & Equip	22,200.00	7,868.00	-	-
295	629524803	IT Serv Utilities & Consulting	-	24,316.00	20,000.00	-
295	629524954	Payment to Informants	8,000.00	-	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>35,666.61</b>	<b>59,861.00</b>	<b>565,000.00</b>	<b>652,000.00</b>
295	629525468	Operating Supplies	-	-	-	-
295	629525469	Uniforms	69,391.96	-	-	-
	<b>SUB 2500</b>	<b>Commodities</b>	<b>69,391.96</b>	<b>-</b>	<b>-</b>	<b>-</b>
295	629526482	Narcotics Enforcement Equipmen	-	-	-	-
295	629526493	Vehicle	-	-	-	-
295	629526494	Equipment	9,326.00	-	-	-
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>9,326.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
295	629528300	Bank Balance Correction Exp.	(18,981.00)	-	-	-
	<b>SUB 2800</b>	<b>Non Cash Expenses</b>	<b>(18,981.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>			<b>95,403.57</b>	<b>59,861.00</b>	<b>565,000.00</b>	<b>652,000.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(3,320.56)</b>	<b>(39,862.00)</b>	<b>(500,000.00)</b>	<b>(557,000.00)</b>

**OTHER FINANCING SOURCES (USES)**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
295	63100	Transfers From General Fund	-	-	7,943.00	-
	<b>SUB 6300</b>	<b>Transfers In/From</b>	<b>-</b>	<b>-</b>	<b>7,943.00</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>-</b>	<b>-</b>	<b>7,943.00</b>	<b>-</b>

**Fund 296 Narcotics Forfeiture****REVENUES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
296	42800	Contraband Forfeiture- Federal	242,063.56	107,063.00	202,000.00	200,000.00
	<b>SUB 4200</b>	<b>Reimbursement Revenue</b>	<b>242,063.56</b>	<b>107,063.00</b>	<b>202,000.00</b>	<b>200,000.00</b>
296	44130	GRANT - Federal	-	-	-	-
296	44220	DEA-Overtime Reimbursement	43,979.13	(7,789.00)	7,000.00	30,000.00
296	44221	Customs/Border Patrol ICE	249,825.48	152,270.00	100,000.00	175,000.00
	<b>SUB 4400</b>	<b>Intergovernmental Revenue</b>	<b>293,804.61</b>	<b>144,481.00</b>	<b>107,000.00</b>	<b>205,000.00</b>
296	46100	Interest Earned	37,088.26	2,047.00	50,000.00	5,000.00
	<b>SUB 4600</b>	<b>Interest</b>	<b>37,088.26</b>	<b>2,047.00</b>	<b>50,000.00</b>	<b>5,000.00</b>
<b>TOTAL REVENUES</b>			<b>572,956.43</b>	<b>253,591.00</b>	<b>359,000.00</b>	<b>410,000.00</b>

**EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
296	629621405	Overtime-Uniformed	43,979.13	27,378.00	50,000.00	50,000.00
	<b>SUB 2100</b>	<b>Personnel Services</b>	<b>43,979.13</b>	<b>27,378.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
296	629624431	Training & Schooling	118,710.22	-	50,000.00	50,000.00
296	629624438	Other Professional Services	18,552.35	3,620.00	50,000.00	25,000.00
296	629624481	Contributions Expense	1,500.00	-	-	-
296	629624801	IT Serv Software & Subscriptio	-	33,035.00	-	-
296	629624802	IT Serv Hardware & Equipment	2,495.00	384,434.00	-	-
296	629624803	IT Serv Utilities & Consulting	-	250.00	-	-
	<b>SUB 2400</b>	<b>Contractual Services</b>	<b>141,257.57</b>	<b>421,339.00</b>	<b>100,000.00</b>	<b>75,000.00</b>
296	629625468	Operating Supplies	-	-	-	-
	<b>SUB 2500</b>	<b>Commodities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
296	629626493	Vehicle	388,595.51	86,382.00	86,382.00	500,000.00
296	629626494	Equipment	39,982.50	148,879.00	-	500,000.00
296	629626495	Computer Hardware/Equipment	-	-	-	-
	<b>SUB 2600</b>	<b>Capital Outlay</b>	<b>428,578.01</b>	<b>235,261.00</b>	<b>86,382.00</b>	<b>1,000,000.00</b>
<b>TOTAL EXPENDITURES</b>			<b>613,814.71</b>	<b>683,978.00</b>	<b>236,382.00</b>	<b>1,125,000.00</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(40,858.28)</b>	<b>(430,387.00)</b>	<b>122,618.00</b>	<b>(715,000.00)</b>
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**OTHER FINANCING SOURCES (USES)**

<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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