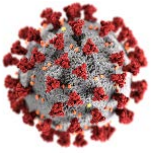


Village of Woodridge

Financial Report Fourth Quarter FY2020





COVID-19 Impact on Village of Woodridge Finances

Background

- COVID-19 is a novel severe acute respiratory illness that can spread amongst people through respiratory transmission. It first appeared in Wuhan, China in late 2019 and has since expanded to all areas of the world.
- On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic. Due to the rapid spread of the virus, social distancing became critical to slowing the spread of the outbreak.
- On March 20, 2020, Governor Pritzker issued a "stay-at-home" order that required all non-essential businesses to close. As a result, from mid-March through May, many Woodridge businesses were closed.
- On November 20, 2020, Illinois entered into Tier 3 COVID-19 mitigations as cases and hospitalizations continued to surge. New guidelines have been put in place for retailers, gyms, hotels, restaurants, bars and more to control the spread of the virus.
- The Village moved to Tier 1 on January 26, 2021. Under these guidelines, indoor dining, meetings, and social events are allowed, but limited to 25 guests, or 25% capacity per room. Indoor sports and recreation is also reinstated under Phase 4 guidance.

Village Response to the Pandemic

The Village immediately adjusted their spending level.

- The Village ceased all discretionary spending, enacted a hiring freeze, and delayed capital projects.
- The Village received \$1.7M in CARES Act reimbursements from DuPage and Will counties to help offset costs that Village incurred to COVID-19.
- These cost-savings initiatives, combined with the CARES Act funding, is helping the Village manage the economic downturn.

The stay-at-home order impacted most Village revenues.

- As of December 2020, total sales tax revenues are 8% lower than 2019.

The Village implemented measures to provide financial relief to residents and businesses.

- Water shut-offs were suspended at the end of March until August, and then again once the Village entered Tier 3 mitigations.
- The Village Board authorized a Restaurant Relief Program, which included rebating on-premise liquor license fees.
- The Program also included a grant program for restaurants/breweries impacted by dining restrictions.

The challenge with COVID-19 is that there is no end date.

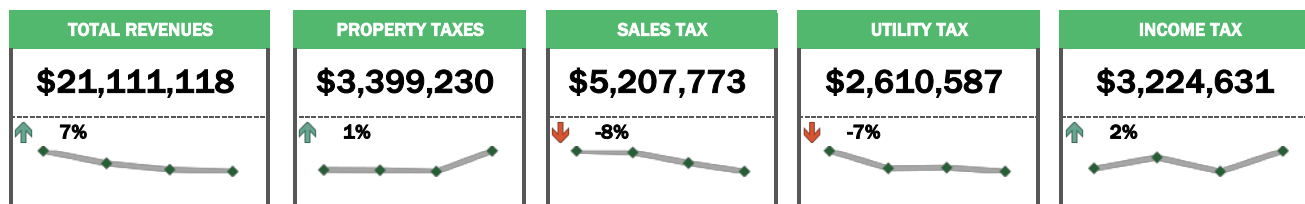
- The economic uncertainty is likely to continue until the majority of the U.S. population is vaccinated.

GENERAL FUND

QUARTERLY FINANCIAL REPORT - REVENUES

Calendar Year 2020

FOR THE PERIOD ENDING DECEMBER 31, 2020



General Fund - All Revenues

METRIC	THIS YEAR (2020)	LAST YEAR (2019)	% CHANGE	5 YEAR TREND
TOTAL REVENUES	\$21,111,118	\$19,639,745	↑ 7%	
PROPERTY TAXES	\$3,399,230	\$3,368,716	↑ 1%	
SALES TAX	\$5,207,773	\$5,672,391	↓ -8%	
UTILITY TAX	\$2,610,587	\$2,802,663	↓ -7%	
INCOME TAX	\$3,224,631	\$3,158,462	↑ 2%	
REAL ESTATE TRANSFER TAX	\$661,499	\$647,690	↑ 2%	
LICENSES, PERMITS, FEES	\$1,242,794	\$1,317,993	↓ -6%	
CHARGES FOR SERVICES	\$351,594	\$236,982	↑ 48%	
FINES AND FORFEITS	\$289,357	\$336,756	↓ -14%	
INTERGOVERNMENTAL	\$3,443,306	\$1,270,516	↑ 171%	
MISCELLANEOUS	\$358,740	\$631,997	↓ -43%	
TRANSFERS	\$321,607	\$195,579	↑ 64%	

*The narrative below is comparing Q4 2020 performance to Q4 2019, unless otherwise stated.

Overall revenues, on a cash basis, without year-end accruals, are 7% or \$1,471,370 more than last year due to \$1.7M in CARES Act funding the Village received from DuPage and Will counties. Without this funding, revenues would be \$19.3M, which is a \$260,000 decrease or 1.3% decline compared to the prior period.

Sales Tax revenues are 8% or \$464,620 lower than the fourth quarter 2019 due COVID-19 and its impact on retail stores, restaurants and other local businesses.

Utility Tax revenues are down 7% or \$192,075 due to a decrease in natural gas and gas use tax revenues related to the milder winter. In addition, telephone utility tax revenues continue to decline because the tax is not applied to cellular data

License, Permits & Fees are 6% or \$75,200 lower than last year due to a reduction in building permits as many developments are nearly completed. In addition, the Village rebated liquor license fees for businesses to provide financial relief to restaurants impacted by COVID-19.

Charges for Services increased 48% or \$114,600 primarily due to an increase in engineering fees related to a few high-cost project reimbursements. False alarm fees also increased over \$30,000 as the fee schedule was increased in the FY2020 Budget.

Fines and Forfeits are down 14% or \$47,400 as the courts were closed due to COVID-19. The courts have reopened, and we expect them to gradually catchup on the backlog of cases.

Intergovernmental Revenue increased 171% or \$2,172,790 due to the receipt of \$1.7M in CARES Act funding from DuPage and Will counties. State Use Tax is \$271,000 more than last year as online retail sales continue to increase. In addition, the Village received a \$100,000 distribution from Seven Bridges Golf Club for our 50% share of 2018 profits.

Miscellaneous Revenues decreased 43% or \$273,260 primarily due to lower interest income related to the economic downturn.

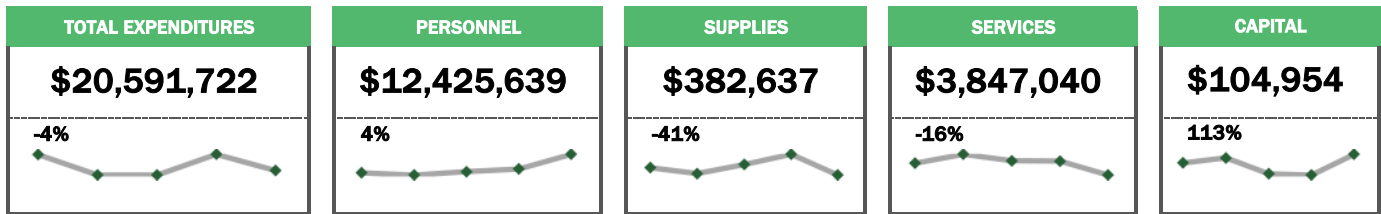
Transfers increased 64% or \$126,000 due to a change in the Water and Sewer Fund overhead calculation.

GENERAL FUND

Calendar Year 2020

QUARTERLY FINANCIAL REPORT - EXPENDITURES

FOR THE PERIOD ENDING DECEMBER 31, 2020



General Fund - By Element and by Cost Center

METRIC	THIS YEAR (2020)	LAST YEAR (2019)	% CHANGE	5 YEAR TREND
TOTAL EXPENDITURES	\$20,591,722	\$21,408,901	-4%	
BY ELEMENT:				
PERSONNEL	\$12,425,639	\$12,000,099	4%	
SUPPLIES	\$382,637	\$647,154	-41%	
SERVICES	\$3,847,040	\$4,563,700	-16%	
CAPITAL	\$104,954	\$49,261	113%	
TRANSFERS	\$3,831,452	\$4,148,686	-8%	
BY DEPARTMENT:				
LEGISLATIVE	\$309,709	\$186,548	66%	
ADMINISTRATION	\$2,934,103	\$2,977,318	-1%	
COMMUNITY DEVELOPMENT	\$1,086,123	\$1,198,603	-9%	
CUSTOMER SERVICE	\$236,493	\$211,689	12%	
FINANCE	\$841,607	\$806,222	4%	
POLICE	\$8,262,013	\$8,263,228	0%	
PUBLIC WORKS	\$3,527,945	\$4,190,295	-16%	
REBATES/DEBT/TRANSFERS	\$3,393,728	\$3,574,998	-5%	

*The narrative below is comparing Q4 2020 performance to Q4 2019, unless otherwise stated.

Overall year-to-date (YTD) expenditures on a cash basis without year-end accruals are 4% less than the prior period as payouts from the Voluntary Separation Program partially offset COVID budget cuts.

By Element:

Personnel expenses increased 4% or \$425,540 due to the Employee Voluntary Separation Program and resulting payouts of employee benefits and retirement incentives.

Supplies decreased 41% or \$264,520 due to allocation of the Village's road salt purchase to the Motor Fuel Tax Fund, in addition to the spending freeze put in place due to COVID-19.

Services are 16% or \$716,660 less due budget cuts related to COVID-19 that reduced professional services and employee development across all departments. In addition, Du-Comm waived a payment to provide some financial relief to municipalities.

Capital increased \$55,690 due to COVID-19 modifications, including the Village Board Room Zoom Upgrade and laptop purchases. Other capital purchases included an aerial scissor lift and completed street light painting in the areas of Seven Bridges at 83rd/Janes.

Transfers decreased 8% or \$317,000. As part of COVID-19 budget cuts, department transfers to the Vehicle and Equipment Replacement Fund were eliminated in 2020.

By Department:

Legislative expenditures increased 66% due to the Village's COVID-19 grant program for local restaurants.

Community Development expenses are \$112,480 less due to position vacancies, including the Building Inspector and Senior Planner.

Customer Service and Finance expenditures are higher primarily due to a temporary increase in the part-time Office Associate's work schedule due to staff vacancies. The Office Associate is allocated 25% in Customer Service and 75% in Finance.

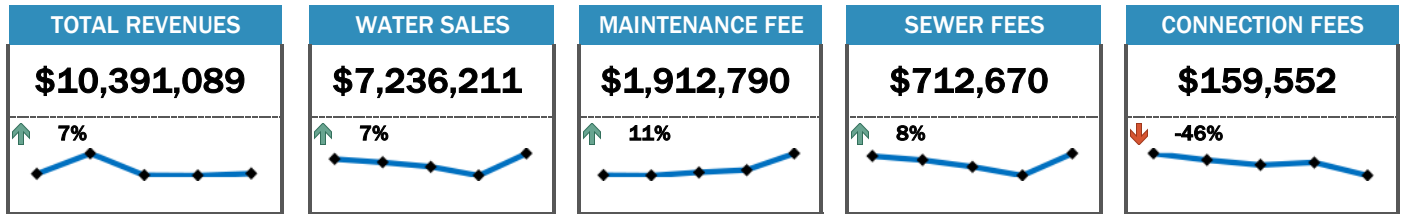
Public Works expenditures decreased 16% or \$662,350 less due to COVID budget reductions, which included eliminating vehicle and equipment transfers and seasonal employees. In addition, the salt purchase was allocated to the Motor Fuel Tax Fund.

WATER AND SEWER FUND

Calendar Year 2020

QUARTERLY FINANCIAL REPORT - REVENUES

FOR THE PERIOD ENDING DECEMBER 31, 2020



Water and Sewer Fund - All Revenues

METRIC	THIS YEAR (2020)	LAST YEAR (2019)	% CHANGE	5 YEAR TREND
TOTAL REVENUES	\$10,391,089	\$9,748,971	↑ 7%	
WATER SALES	\$7,236,211	\$6,766,009	↑ 7%	
MAINTENANCE FEE	\$1,912,790	\$1,716,290	↑ 11%	
SEWER FEES	\$712,670	\$662,191	↑ 8%	
CAPITAL IMPROVEMENT FEE	\$259,166	\$0		
CONNECTION FEES	\$110,700	\$296,550	↓ -63%	
OTHER	\$159,552	\$307,931	↓ -48%	

*The narrative below is comparing Q4 2020 performance to Q4 2019, unless otherwise stated.

Overall revenues on a cash-basis without year-end accruals are 7% or \$642,000 more than the prior period.

Water Sales revenue increased 7% or \$345,000. Staff assumes this is due to an increase in usage, particularly in the spring and summer months, related to the stay-at-home guidance.

Maintenance Fee revenues are 11% or \$196,500 more due to a 10% increase in the Fixed Water Maintenance Fee that went into effect on January 1, 2020.

Sewer Fee revenues increased 8% or \$50,500 due to the increase in water consumption.

Capital Improvement Fee went into effect on January 1, 2020 to fund major water and sewer infrastructure projects, including water main replacements.

Connection Fee revenue decreased 63% or \$185,850 as many residential developments are nearing completion.

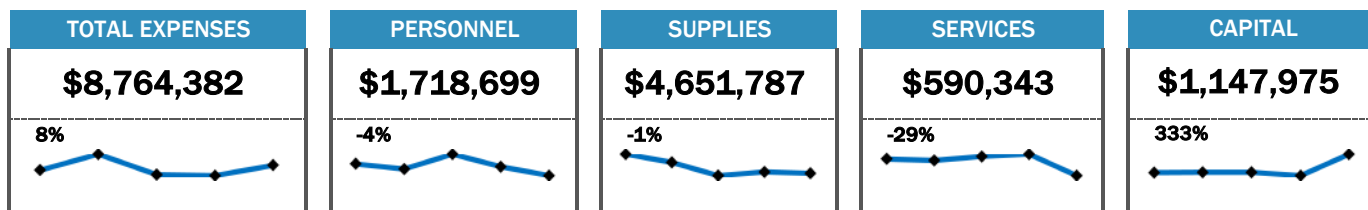
Other revenue decreased 48%. The Village eliminated late fees on water bills for part of the year to provide financial relief to residents. As a result, revenues were almost 50%, or \$148,400, less than last year.

WATER AND SEWER FUND

QUARTERLY FINANCIAL REPORT - EXPENSES

Calendar Year 2020

FOR THE PERIOD ENDING DECEMBER 31, 2020



WATER AND SEWER FUND - By Element and by Cost Center

METRIC	THIS YEAR (2020)	LAST YEAR (2019)	% CHANGE	5 YEAR TREND
TOTAL EXPENSES	\$8,764,382	\$8,097,223	8%	
BY ELEMENT:				
PERSONNEL	\$1,718,699	\$1,788,284	-4%	
SUPPLIES	\$4,651,787	\$4,676,224	-1%	
SERVICES	\$590,343	\$825,767	-29%	
CAPITAL	\$1,147,975	\$265,381	333%	
TRANSFERS	\$655,578	\$541,567	21%	
BY DEPARTMENT:				
ADMINISTRATION	\$986,609	\$960,820	3%	
WATER SERVICES	\$1,757,341	\$1,927,971	-9%	
PURCHASED WATER	\$4,523,959	\$4,476,545	1%	
SANITARY SEWER	\$1,438,320	\$695,035	107%	
LIFT STATION	\$58,164	\$36,853	58%	

*The narrative below is comparing Q4 2020 performance to Q4 2019, unless otherwise stated.

Overall year-to-date (YTD) expenditures on a cash-basis without year-end accruals are 8% or \$667,200 more than the prior period, primarily due to capital projects.

By Element:

Personnel has decreased 4% or \$69,585 due to the unfilled Fiscal Assistant I position. In addition, seasonal workers were eliminated from the FY2020 Budget as part of the Village's cost-savings in response to COVID-19.

Services decreased 29% or \$235,425 less due to fewer emergency watermain repairs compared to the prior period.

Capital increased \$882,600 primarily due to sanitary sewer capital projects.

Transfers are up 21% or \$114,000 due to a change in the General Fund overhead calculation.

By Department:

Water Services expenses decreased 9% or \$170,60 due to less emergency water main repairs and unfilled seasonal workers as part of the Village's budget cuts in response to the COVID-19 pandemic.

Sanitary Sewer expenses increased 107% or \$743,285 due to the sanitary sewer lining project, which was partially re-budgeted to FY2020.

Lift Station expenses were 58% or \$21,000 higher related to the Mendingwall Lift Station rehabilitation.

VILLAGE OF WOODRIDGE
4th Quarter - 2020 Fund Snap Shot
Actual to Budget to Prior Year
January - December 2020

Fund	4th Quarter Actual 2019	4th Quarter Budget 2020	Actual 2020	Difference to Budget (\$) 2020	Difference to Budget (%) 2020	Difference to 4th Qtr (\$) 2019	Difference to 4th Qtr (%) 2019
GENERAL							
Beginning Balance			\$20,998,449				
Revenues	19,639,745	20,924,999	21,111,118	\$186,119	0.9%	\$1,471,373	7.5%
Expenses	21,408,901	22,708,600	20,591,722	(\$2,116,878)	-9.3%	(\$817,179)	-3.8%
Difference	(1,769,156)	(1,783,601)	519,396	2,302,997	129.1%	2,288,552	-129.4%
Ending Balance			\$21,517,845				
<i>See analysis on pages 2 and 3</i>							
STATE DRUG ENFORCEMENT							
Beginning Balance			\$523,120				
Revenues	34,413	62,700	14,912	(\$47,788)	-76.2%	(\$19,501)	-56.7%
Expenses	2,952	4,000	19,258	\$15,258	381.5%	\$16,306	552.4%
Difference	31,461	58,700	(4,346)	(63,046)	-107.4%	(35,807)	-113.8%
Ending Balance			\$518,774				
<i>Revenues are lower than budget and the previous year as county seizure activity is difficult to estimate. Expenses are higher than budget due to the purchase of a vehicle that was not budgeted in 2020.</i>							
FEDERAL DRUG ENFORCEMENT							
Beginning Balance			\$677,278				
Revenues	124,662	59,965	81,273	\$21,308	35.5%	(\$43,389)	n/a
Expenses	202,664	15,600	88,509	\$72,909	467.4%	(\$114,155)	n/a
Difference	(78,002)	44,365	(7,236)	(51,601)	-116.3%	70,766	n/a
Ending Balance			\$670,042				
<i>Revenues are higher than budget due to several DEA equitable sharing distributions. Expenses are higher than budget due to the timing of the body camera purchase, which was not budgeted until 2021.</i>							
CHARITABLE CONTRIBUTIONS							
Beginning Balance			\$308,540				
Revenues	7,739	31,740	9,753	(\$21,987)	-69.3%	\$2,014	26.0%
Expenses	3,000	3,500	2,500	(\$1,000)	-28.6%	(\$500)	n/a
Difference	4,739	28,240	7,253	(20,987)	-74.3%	2,514	53.0%
Ending Balance			\$315,793				
<i>This fund supports the annual ProLogis grant/award program. Revenues are comprised of interest income, which is lower than budget due to the economic downturn.</i>							
MOTOR FUEL TAX							
Beginning Balance			\$1,619,535				
Revenues	1,749,759	1,888,000	1,791,091	(\$96,909)	-5.1%	\$41,332	2.4%
Expenses	1,952,464	2,710,524	2,021,446	(\$689,078)	-25.4%	\$68,982	3.5%
Difference	(202,705)	(822,524)	(230,355)	592,169	72.0%	(27,650)	13.6%
Ending Balance			\$1,389,180				
<i>Revenues are slightly higher than the prior period due to the new MFT transportation renewal allocation that the Village began receiving in September 2019. This is new revenue from the State's \$0.19 increase to the gas tax enacted in July 2019. Revenues are lower than budget due to a 25% reduction in the amount of fuel sold and lower gas prices. Expenditures are lower as the budget as some projects were re-budgeted to 2021.</i>							

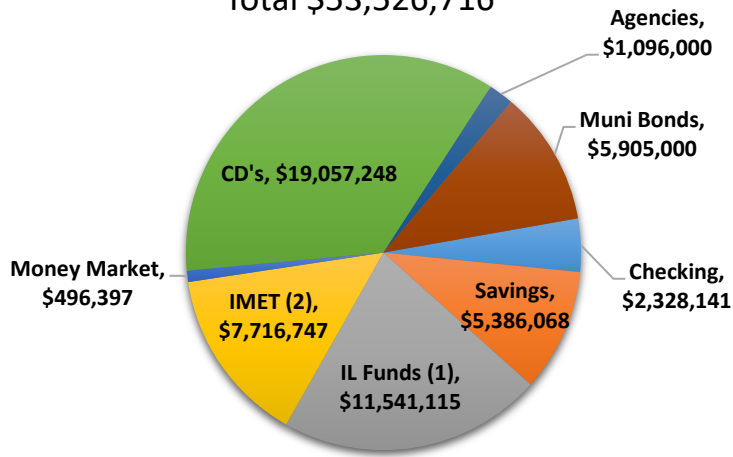
Fund	4th Quarter Actual 2019	4th Quarter Budget 2020	Actual 2020	Difference to Budget (\$) 2020	Difference to Budget (%) 2020	Difference to 4th Qtr (\$) 2019	Difference to 4th Qtr (%) 2019
SPECIAL SERVICE AREA #1-SEVEN BRIDGES							
Beginning Balance			\$524,637				
Revenues	45,610	47,450	43,898	(\$3,552)	-7.5%	(\$1,712)	-3.8%
Expenses	0	10,000	1,500	(\$8,500)	-85.0%	\$1,500	n/a
Difference	45,610	37,450	42,398	4,948	13.2%	(3,212)	-7.0%
Ending Balance			\$567,035				
<i>Revenues are slightly lower compared to budget due to a decrease in interest income. Expenses in this fund are to pay for stormwater improvements in the Seven Bridges area.</i>							
SPECIAL SERVICE AREA #3-RICHFIELD PLACE							
Beginning Balance			\$56,208				
Revenues	8,273	8,060	7,191	(\$869)	-10.8%	(\$1,082)	-13.1%
Expenses	6,242	6,000	1,933	(\$4,067)	-67.8%	(\$4,309)	-69.0%
Difference	2,031	2,060	5,258	3,198	-155.2%	3,227	158.9%
Ending Balance			\$61,466				
<i>Expenses in this fund are to pay for stormwater improvements in the Richfield Place area. Year-to-date expenses are related to the transfer-out to the General Fund for staff time, as well as electric utility expenses. Expenses are lower than last year due to a lift station replacement that occurred in 2019.</i>							
SPECIAL SERVICE AREA #5-TIMBERS EDGE							
Beginning Balance			\$11,151				
Revenues	7,151	8,770	8,024	(\$746)	-8.5%	\$873	n/a
Expenses	0	4,485	0	(\$4,485)	n/a	\$0	n/a
Difference	7,151	4,285	8,024	3,739	-87.3%	873	n/a
Ending Balance			\$19,175				
<i>This is an SSA for stormwater improvements in Timber's Edge. The revenues come from a special property tax assessment in that area. Expenses will be incurred when the Park District requests reimbursement for stormwater improvements.</i>							
CAPITAL PROJECTS							
Beginning Balance			\$14,510,835				
Revenues	8,645,753	4,166,650	3,172,001	(\$994,649)	-23.9%	(\$5,473,752)	-63.3%
Expenses	6,739,599	6,363,762	3,464,597	(\$2,899,165)	-45.6%	(\$3,275,002)	-48.6%
Difference	1,906,154	(2,197,112)	(292,596)	1,904,516	86.7%	(2,198,750)	-115.4%
Ending Balance			\$14,218,239				
<i>Revenues are lower primarily due to a reduction in Home-Rule Sales Tax due to the economic downturn caused by the COVID-19 pandemic. Year-to-date capital expenditures are primarily related to stormwater projects, including the cured-in-place storm sewer lining project. Expenses are lower than budget as several projects were re-budgeted to 2021.</i>							
EQUIPMENT REPLACEMENT							
Beginning Balance			\$2,689,225				
Revenues	349,829	417,504	30,014	(\$387,490)	-92.8%	(\$319,815)	-91.4%
Expenses	243,645	1,121,000	214,039	(\$906,961)	-80.9%	(\$29,606)	-12.2%
Difference	106,184	(703,496)	(184,025)	519,471	73.8%	(290,209)	-273.3%
Ending Balance			\$2,505,200				
<i>Year-to-date revenue is significantly lower as department vehicle and equipment transfers were eliminated as part of the Village's budget cuts in response to COVID-19. Year-to-date purchases include two Public Works dump trucks, an aerial lift truck, and a police squad car. Expenses are under budget as the water meter replacement project was re-budgeted to 2021.</i>							
DEBT SERVICE							
Beginning Balance			\$284,999				
Revenues	1,788,200	2,096,990	2,094,253	(\$2,737)	-0.1%	\$306,053	17.1%
Expenses	1,783,130	2,093,659	2,094,688	\$1,029	0.0%	\$311,558	17.5%
Difference	5,070	3,331	(435)	(3,766)	-113.1%	(5,505)	-108.6%
Ending Balance			\$284,564				
<i>Revenues are interfund transfers and interest income and are meant to match the expected debt service payments. Expenditures are higher than last year due to the 2019 General Obligation bond issuance.</i>							

Fund	4th Quarter Actual 2019	4th Quarter Budget 2020	Actual 2020	Difference to Budget (\$) 2020	Difference to Budget (%) 2020	Difference to 4th Qtr (\$) 2019	Difference to 4th Qtr (%) 2019
WATER & SEWER							
Beginning Balance (Net Current Assets)			\$5,510,288				
Revenues	9,748,971	10,187,965	10,391,089	\$203,124	2.0%	\$642,118	6.6%
Expenses	8,097,223	12,071,978	8,764,382	(\$3,307,596)	-27.4%	\$667,159	8.2%
Difference	1,651,748	(1,884,013)	1,626,707	3,510,720	-186.3%	(25,041)	-1.5%
Ending Balance			\$7,136,995				
<i>See analysis on pages 4 and 5 of this report.</i>							
WATER & SEWER EQUIPMENT REPLACEMENT							
Beginning Balance*			\$1,344,522				
Revenues	222,397	234,501	243,144	\$8,643	3.7%	\$20,747	9.3%
Expenses	0	565,000	231,843	(\$333,157)	-59.0%	\$231,843	#DIV/0!
Difference	222,397	(330,499)	11,301	341,800	-103.4%	(211,096)	-94.9%
Ending Balance							
<i>Revenues are slightly higher than budget and the prior period due to the sale of equipment that surpassed its useful life. Year-to-date purchases include a three ton dump truck, a Ford F750 truck, SCADA consulting services, and a trailer for traffic control.</i>							
MUNICIPAL GARAGE							
Beginning Balance			\$202,862				
Revenues	895,534	872,890	806,093	(\$66,797)	-7.7%	(\$89,441)	-10.0%
Expenses	901,150	840,520	708,458	(\$132,062)	-15.7%	(\$192,692)	-21.4%
Difference	(5,616)	32,370	97,635	65,265	201.6%	103,251	-1838.5%
Ending Balance			\$300,497				
<i>The revenues in this fund are transfers from other funds for garage and fuel costs. Expenses to date are for the fuel and maintenance of Village vehicles which are less than budget and the prior year due to lower fuel prices.</i>							
POLICE PENSION							
Beginning Balance			\$39,705,347				
Revenues	5,185,538	5,498,194	9,112,923	\$3,614,729	65.7%	\$3,927,385	75.7%
Expenses	3,515,580	3,625,017	3,606,958	(\$18,059)	-0.5%	\$91,378	2.6%
Difference	1,669,958	1,873,177	5,505,965	3,632,788	193.9%	3,836,007	229.7%
Ending Balance			\$45,211,312				
<i>This fund accounts for the pensions of our sworn personnel. Due to the strong stock market, they earned over \$5.3M in investment income for the year.</i>							
TOTAL ALL FUNDS							
Beginning Fund Balance			\$89,821,872				
Total Revenues	49,002,928	46,506,378	48,916,777	\$2,410,399	5.2%	(\$86,151)	-0.2%
Total Expenses	46,180,317	52,143,645	41,811,833	(\$10,331,812)	-19.8%	(\$4,368,484)	-9.5%
Difference	2,556,863	(5,397,993)	7,094,013	12,742,211	236.1%	4,282,333	167.5%
Ending Fund Balance			\$96,904,584				

CASH & INVESTMENTS

Cash & Investments by Instrument

Total \$53,526,716



1. The Illinois Funds is a Local Government Investment Pool operated by the IL State Treasurer's Office. Over 1,600 governments currently make-up the pool, which allows for the safe investment of funds while taking advantage of economies of scale. The funds are invested in a mix of U.S. Treasuries and Agencies, money markets, corporate bonds, supranational bonds, repurchase agreements, and commercial paper.
2. IMET is the Illinois Metropolitan Investment Fund which is a pool of 273 public entities that allows for enhanced investment opportunities. Currently, the Village has their dollars in the Convenience Fund, which invests in short-term investments including collateralized bank deposits, CDs, FHLBs and US Government securities.

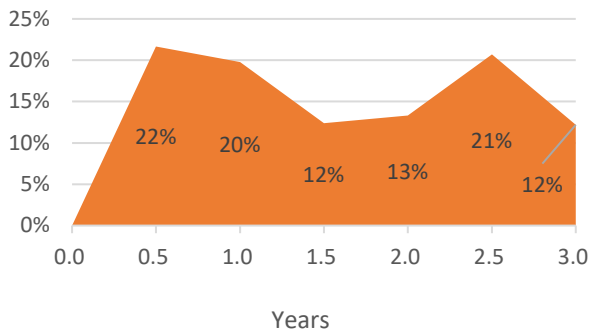
Investment Rate of Return: 2.22%

Market Indicators: IMET: 0.28%

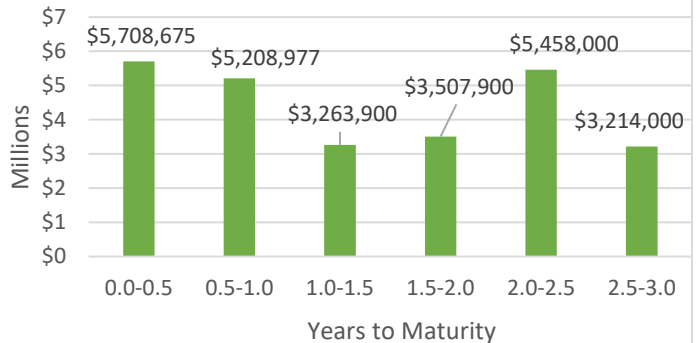
2YR Treasury: 0.13%

IL Funds: 0.089%

Investments: Years to Maturity



Investments: Duration



FUND	DESCRIPTION	FIFTH THIRD		IL Funds	Money Market	INVESTMENTS	IMET	TOTAL
		CHECKING	SAVINGS					
101	General Fund	2,629,292	1,809,540	(1,148,481)	496,844	15,680,848	1,136,711	20,604,756
201	State Drug Enforcement Fund	207,402	157,912	152,560	-	-	-	517,874
202	Federal Drug Enforcement Fund	27,219	128,573	584,838	-	-	-	740,630
206	Charitable Contributions	1,023	261,313	47,098	(250,076)	248,000	-	307,359
210	Motor Fuel	(37,198)	(94,388)	1,302,973	43,151	979,000	-	2,193,537
220	T.I.F. # 2	-	-	-	-	-	-	-
240	SSA #1	47,000	145,714	163,114	(39,971)	249,000	-	564,857
241	SSA #3	(1,309)	57,008	5,766	-	-	-	61,465
242	SSA #5	4,026	17,848	(2,699)	-	-	-	19,175
301	Capital Projects	(2,629,030)	2,536,796	4,660,469	201,331	6,099,400	5,087,578	15,956,543
302	VERP-Government	78,763	135,619	2,290,819	-	-	-	2,505,201
401	Debt Service	282,538	-	2,026	-	-	-	284,564
501	Water-Oper & Maint	2,035,757	220,973	1,611,994	42,518	2,560,000	1,492,458	7,963,701
502	VERP-Water/Sewer	174,006	-	1,181,817	-	-	-	1,355,824
601	Municipal Garage	(258,180)	9,160	688,821	2,598	242,000	-	684,399
701	Police Pension Benefits	-	-	-	-	-	-	-
	TOTALS	\$ 2,328,141	\$ 5,386,068	\$ 11,541,115	\$ 496,397	\$ 26,058,248	\$ 7,716,747	\$ 53,526,716