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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** MATT ANASTASIA, FINANCE DIRECTOR  
**SUBJECT:** MID-YEAR BUDGET UPDATE  
**AGENDA:** DECEMBER 18, 2018, REGULAR BOARD MEETING  
**DATE:** DECEMBER 14, 2018

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**ISSUE**

Discussion of the mid-year budget update.

**DISCUSSION**

As of October 31, 2018, the Village was through the first half of the fiscal year. Staff has projected revenues and expenditures for the General Fund, the Capital Projects Fund, Infrastructure Capital Projects Fund, the two TIFs, Debt Service, Sugar Grove Center, the Waterworks and Sewerage Fund, the Waterworks & Sewerage Capital Fund and Refuse Fund through the end of fiscal year 2018 – 2019.

The General Fund revenues are expected to be higher than budget by approximately \$188,000 and expenditures are expected to be higher than budget by approximately \$174,000. This is projected to result in an increase to the fund balance by about \$19,865, as compared to the budget increase of \$5,805. Notable variances to budget include:

1. Property Taxes are expected to be \$21,000 over budget due to collection rate and prior year collections on unpaid taxes.
2. State Income tax receipts are projected to be \$48,545 higher than budget based on the June 2018 Illinois Municipal League revenue sharing estimates..
3. State Sales Tax receipts are expected to be \$50,000 higher than budget, however, the State Sales Tax Rebate is also going to exceed their budget by \$17,580 due to the success of the new gas station, Culvers and Dunkin Donuts that opened within the Village.
4. Reimbursement account will be \$98,000 above budget due to the large increase in developer escrow bills, which will in turn have an increase over budget on the expense side.
5. Total expenses for the Public Works – Street Division are anticipated to be higher than budget by \$96,000 due to the unknown costs of ongoing sewer issue in Mallard Point, \$100,000 was projected to cover those expenses.

6. The Community Development department expenses will be over budget by \$65,000 due to the increase costs of engineering and legal services working through the annexation agreement and TIF plan for the Crown project. This is offset by an increase in revenue as stated in #4.
7. The Finance Department expenses will be below budget by \$8,000 due to the property taxes for the 140 S. Municipal Dr. building being taken off the Village's bill and separately paid by the tenant.

The General Capital Projects Fund revenues will be \$211,000 higher than budgeted due to increasing the Equipment Replacement transfers to 100%, from the previously budget 60% in each department. There was also unbudgeted revenue for the Improvement Donations for the Chelsea Commons development. Expenses are projected at \$70,000 below budget. Two budgeted items were not expensed this current year, the Chipper in the Public Works Department which will be budgeted in FY2019-20; as well as the Village portion of the Blackberry Creek Pedestrian/Bike bridge Phase I engineering, this was spent in FY2017-18.

In the Tax Increment Financing District #1, property tax revenues are slightly below budget by \$8,000. Expenses in the fund are going to exceed revenues due to the road project of resurfacing Airpark Drive.

In the Tax Increment Financing District #2, property tax revenues are above budget by \$1,878 due to an increase in EAV within the TIF boundaries causing a higher increment to the Village. Expenses are projected to be over budget by \$154,000 due to the engineering work being complete for the Sugar Grove Parkway access from IDOT at the Southwest corner of Galena Rd and Sugar Grove Parkway, as well as the purchase of Lot 14 off Heartland Drive.

The Capital Infrastructure Fund is projecting a surplus for the fiscal year due to the Sugar Grove Parkway and Bliss Rd. Intersection Improvement project not being completed within the fiscal year. This will continue to be budget in the next fiscal year.

The Sugar Grove Center Fund budgeted \$3,850 for weed control. However, there has been some additional weed mowing that needed to be completed, causing this to go over budget.

The Waterworks and Sewerage Fund operating revenue are expected to be \$33,000 higher than budget due to slight increase in water usage from more accurate meters as 95% of all meters have been changed out within the Village.

Within the P.W. Administration department of Water & Sewer, JULIE Services will be over budget by \$6,500 due to the increase in JULIE locates for the year to accommodate Metronet fiber installation. Water Operations department will be under budget by \$72,000 for a reduction in projection for Other Professional Service which was the meter installation, as well as a decrease in the Electricity line item. Water Capital will be under

budget by \$272,000 due to the cost of the water main break at Cross and Sugar Grove Parkway coming in well under budget.

In total, the Waterworks & Sewerage Fund is projecting a deficit of \$1,147,375, which is roughly \$366,000 better than the budgeted deficit of \$1,513,869.

The Waterworks & Sewerage Capital Fund currently only has revenues as this was a newly created fund in fiscal year 2018-19. This Fund will be treated identical as the General Capital Project fund is for Equipment Replacement, but will be for Water & Sewer equipment only.

The Refuse Fund expenses are projected relatively close to the budgeted amounts, with a deficit of only \$1,460.

## **COST**

There are no costs associated with this discussion.

## **RECOMMENDATION**

That the Board discuss the mid-year budget update.

FY2018-19 Budget  
Fund 01  
General Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>01-00-0000</b>	<b>Revenues</b>					
3110	Property Tax - Corporate	\$ 773,170	\$ 777,150	\$ 786,934	\$ 790,869	\$ 13,719
3111	Property Tax - Audit	10,956	10,890	10,928	10,982	92
3112	Property Tax - Liability Insurance	39,866	39,600	39,734	39,933	333
3113	Property Tax - I.M.R.F.	44,996	44,550	44,701	44,924	374
3114	Property Tax - Social Security	184,420	173,250	173,838	174,708	1,458
3115	Property Tax - Street Lighting	54,838	54,450	54,635	54,908	458
3150	Property Tax - Police	149,543	148,500	149,005	149,750	1,250
3151	Property Tax - Police Pension	355,317	397,842	399,194	401,191	3,349
3162	Utility Tax - Electricity	276,520	282,467	153,109	306,218	23,751
3163	Utility Tax - Natural Gas	120,405	114,725	38,407	114,907	182
3164	Utility Tax - Telecommunication	202,883	230,537	102,771	205,542	(24,995)
3210	Liquor License	19,275	19,000	60	19,060	60
3250	Franchise Agreement	74,772	78,044	19,833	76,523	(1,521)
3291	Contractors License	32,400	35,000	28,050	35,000	-
3310	Building Permits	62,374	127,474	83,361	133,400	5,926
3320	Certificate Of Occupancy Fees	600	4,800	1,600	2,600	(2,200)
3330	Plan Review Fees	616	8,700	1,927	3,700	(5,000)
3340	Reinspection Fees	5,700	5,100	1,240	3,230	(1,870)
3380	Towing Fees	20,035	35,000	11,865	30,000	(5,000)
3390	Other Licenses,Permits & Fees	8,065	8,780	6,795	8,780	-
3410	State Income Tax	818,673	805,000	455,086	853,545	48,545
3420	Replacement Tax	1,808	2,000	992	1,900	(100)
3440	Grants	-	-	-	770	770
3449	State Sales Tax Rebate	(102,855)	(110,325)	(37,474)	(127,905)	(17,580)
3450	State Sales Tax	958,139	940,599	498,725	990,750	50,151
3451	State Use Tax	236,671	222,226	120,477	240,670	18,444
3453	State Games Licenses	31,414	32,181	22,397	43,397	11,216
3460	Road & Bridge Tax	32,879	33,330	28,759	28,957	(4,373)
3510	Court Fines	88,045	89,000	65,782	117,000	28,000
3515	Code Enforcement Fines	200	20,147	1,060	1,500	(18,647)
3590	Other Fines	49,040	60,095	19,665	42,000	(18,095)
3740	Zoning & Filing Fees	5,800	7,700	1,050	5,050	(2,650)
3760	Review & Development Fees	32,593	44,100	15,260	21,020	(23,080)
3761	Reimbursement	149,811	134,600	70,327	233,523	98,923
3790	Charges For Police Services	10,000	10,000	10,000	10,000	-
3791	Other Charges For Services	2,465	3,000	807	2,000	(1,000)
3810	Interest Income	2,956	1,500	2,329	4,000	2,500
3811	Interest Income - Investments	8,504	8,942	7,647	13,000	4,058
3817	Interest Income - Muni Bonds	-	500	-	-	(500)
3820	Rental Income	58,193	59,239	32,588	59,239	-
3890	Miscellaneous Income	(40,816)	1,000	1,898	2,500	1,500
3990	Interfund Operating Transfer	45,000	50,000	20,833	50,000	-
<b>Total General Fund Revenues</b>		<b>\$ 4,825,271</b>	<b>\$ 5,010,693</b>	<b>\$ 3,446,195</b>	<b>\$ 5,199,141</b>	<b>\$ 188,448</b>

(Negative) - Projections are less than budget  
Positive - Projections are more than budget

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>01-49-0000</b>	<b>Information Technology</b>					
6307	I.S. Services	\$ 21,100	\$ 28,886	\$ 14,250	\$ 32,030	\$ 3,144
6502	Telecommunications	1,531	1,920	927	1,922	2
<b>Total Information Technology Expenses</b>		<b>\$ 22,631</b>	<b>\$ 30,806</b>	<b>\$ 15,177</b>	<b>\$ 33,952</b>	<b>\$ 3,146</b>
<b>01-50-0000</b>	<b>Administration</b>					
6101	Salaries - Regular	\$ 209,099	\$ 206,344	\$ 97,975	\$ 210,842	\$ 4,498
6201	Medical/Dental Insurance	45,134	29,502	18,197	25,076	(4,426)
6202	Group Life Insurance	142	145	45	91	(54)
6205	Social Security Contributions	12,260	13,067	6,005	13,615	548
6206	Imrf Contributions	19,730	18,687	7,460	14,452	(4,235)
6208	Training & Memberships	4,708	4,882	2,825	4,800	(82)
6209	Uniform Allowance	-	100	91	126	26
6301	Legal Services	12,463	13,500	3,375	12,000	(1,500)
6306	Medical Services	115	140	140	310	170
6309	Other Professional Services	181	166	83	200	34
6402	Rental	1,535	1,536	766	1,536	-
6403	Repair & Maint. Serv-Equipment	32	75	28	75	-
6501	Postage & Delivery	14	20	-	20	-
6502	Telecommunications	2,905	2,021	1,261	2,852	831
6507	Mileage Reimbursement	2,063	3,075	-	25	(3,050)
6514	Insurance Premiums	70,746	38,244	2,585	38,244	-
6608	Books & Publications	1,143	1,330	1,202	1,600	270
6613	General Office Supplies	441	350	231	350	-
<b>Total Administration Expenses</b>		<b>\$ 382,711</b>	<b>\$ 333,184</b>	<b>\$ 142,269</b>	<b>\$ 326,214</b>	<b>\$ (6,970)</b>
<b>01-51-0000</b>	<b>Police</b>					
6101	Salaries - Regular	\$ 967,565	\$ 1,020,418	\$ 483,640	\$ 1,020,418	\$ -
6102	Salaries - Overtime	181,185	151,889	49,722	150,000	(1,889)
6104	Salaries - Part-Time	215,134	246,033	96,833	222,716	(23,317)
6106	Police Pension	356,414	401,861	200,931	401,861	-
6201	Medical/Dental Insurance	153,408	183,273	81,159	173,291	(9,982)
6202	Group Life Insurance	1,014	1,059	529	1,112	53
6205	Social Security Contributions	100,369	108,503	46,217	106,574	(1,929)
6208	Training & Memberships	12,010	13,030	5,270	13,030	-
6209	Uniform Allowance	16,385	17,790	5,177	17,790	-
6301	Legal Services	26,364	52,500	9,905	52,500	-
6306	Medical Services	1,296	4,217	1,022	3,397	(820)
6307	I.S. Services	24,905	29,016	7,935	29,016	-
6309	Other Professional Services	10,758	12,605	7,579	12,605	-
6402	Rental	1,278	1,168	582	1,168	-
6403	Repair & Maint. Serv-Equipment	9,008	12,433	1,050	12,433	-
6407	Repair & Maint. Serv-Vehicles	29,386	31,800	15,749	32,000	200
6500	General Equipment	11,808	11,400	2,056	11,400	-
6501	Postage & Delivery	1,474	1,760	492	1,350	(410)
6502	Telecommunications	170,561	175,521	69,644	175,521	-
6504	Printing	2,721	2,650	568	2,650	-
6507	Mileage Reimbursement	110	300	49	250	(50)
6508	Receptions & Entertainment	903	510	158	510	-
6509	Recruitment	-	100	-	-	(100)
6601	Fuels & Lubricants	39,922	35,400	20,030	46,000	10,600
6603	Specialized Supplies	17,115	14,200	14,066	16,000	1,800
6604	Safety Supplies	741	600	87	600	-
6608	Books & Publications	327	1,100	-	1,000	(100)
6613	General Office Supplies	4,873	4,850	862	4,850	-
6617	Vehicle Maint. Supplies	496	1,500	133	1,300	(200)
7010	Transfer To Equip. Replacement Fund	119,014	81,919	34,133	126,525	44,606.00
<b>Total Police Expenses</b>		<b>\$ 2,476,544</b>	<b>\$ 2,619,405</b>	<b>\$ 1,155,578</b>	<b>\$ 2,637,867</b>	<b>\$ 18,462</b>

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>01-53-0000</b>	<b>Public Works - Street Division</b>					
6101	Salaries - Regular	\$ 279,879	\$ 303,382	\$ 144,762	\$ 303,382	\$ -
6102	Salaries - Overtime	18,882	19,999	3,296	19,999	-
6105	Salaries - Seasonal	8,810	22,476	960	13,440	(9,036)
6201	Medical/Dental Insurance	38,422	42,290	19,267	40,096	(2,194)
6202	Group Life Insurance	394	424	212	418	(6)
6205	Social Security Contributions	22,635	26,025	10,979	25,362	(663)
6206	Imrf Contributions	28,060	29,719	13,607	24,721	(4,998)
6208	Training & Memberships	2,619	4,150	2,637	4,000	(150)
6209	Uniform Allowance	1,255	1,300	614	1,405	105
6301	Legal Services	1,202	2,000	192	2,000	-
6303	Engineering Services	57,031	35,000	9,814	25,000	(10,000)
6306	Medical Services	536	494	65	494	-
6309	Other Professional Services	11,146	7,410	1,414	10,975	3,565
6402	Rental	695	1,000	248	1,000	-
6403	Repair & Maint. Serv-Equipment	4,288	3,697	1,538	3,697	-
6405	Repair & Maint. Serv-Row	71,872	52,020	24,811	48,020	(4,000)
6407	Repair & Maint. Serv-Vehicles	9,509	20,000	12,239	30,000	10,000
6500	General Equipment	474	600	295	600	-
6501	Postage & Delivery	1,222	450	438	750	300
6502	Telecommunications	3,314	3,278	1,490	3,278	-
6503	Publishing	-	150	244	245	95
6504	Printing	-	200	-	200	-
6507	Mileage Reimbursement	61	75	22	75	-
6508	Receptions & Entertainment	136	250	36	250	-
6509	Recruitment	-	150	-	-	(150)
6511	Electricity	41,833	39,344	12,402	39,344	-
6516	Employee Activities	207	250	-	250	-
6601	Fuels & Lubricants	17,305	17,000	8,181	20,000	3,000
6603	Specialized Supplies	2,332	5,500	2,035	5,500	-
6604	Safety Supplies	843	900	696	1,000	100
6606	Landscaping Supplies	39,055	65,250	11,603	22,550	(42,700)
6608	Books & Publications	124	250	-	250	-
6609	Roadway Maintenance Supplies	8,526	14,500	8,959	14,500	-
6610	Traffic Control Supplies	15,223	18,000	6,382	18,000	-
6612	Equipment Maintenance Supplies	5,326	4,000	2,785	4,000	-
6613	General Office Supplies	653	600	79	600	-
6615	Snow & Ice Control Supplies	169,845	120,000	4,143	120,000	-
6617	Vehicle Maint. Supplies	13,144	17,500	4,088	15,000	(2,500)
7008	Capital Improvements	97,925	-	-	100,000.00	100,000.00
7010	Transfer To Equip. Replacement Fund	196,770	75,115	31,298	130,596	55,481.00
<b>Total Public Works - Street Division Expenses</b>		<b>\$ 1,171,553</b>	<b>\$ 954,748</b>	<b>\$ 341,831</b>	<b>\$ 1,050,997</b>	<b>\$ 96,249</b>

<b>01-54-0000</b>	<b>Building Department</b>					
6101	Salaries - Regular	\$ 68,266	\$ 74,004	\$ 35,287	\$ 74,004	\$ -
6102	Salaries - Overtime	6,035	6,036	995	4,100	(1,936)
6201	Medical/Dental Insurance	9,821	10,651	4,889	10,212	(439)
6202	Group Life Insurance	98	105	53	108	3
6205	Social Security Contributions	5,521	6,123	2,704	5,975	(148)
6206	Imrf Contributions	6,989	7,356	3,334	6,030	(1,326)
6208	Training & Memberships	-	650	-	650	0
6209	Uniform Allowance	104	300	13	300	0
6301	Legal Services	(810)	-	-	-	0
6306	Medical Services	-	54	-	54	0
6402	Rental	73	700	36	500	(200)
6403	Repair & Maint. Serv-Equipment	5,077	2,694	1,349	2,500	(194)
6406	Repair & Maint. Serv-Buildings	54,154	33,270	25,740	52,870	19,600
6407	Repair & Maint. Serv-Vehicles	89	250	29	250	-
6500	General Equipment	570	650	276	650	-

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
6502	Telecommunications	2,611	2,350	950	2,350	-
6512	Water & Sewer	2,768	3,089	1,637	3,124	35
6602	Custodial Supplies	2,738	4,500	1,270	4,000	(500)
6603	Specialized Supplies	1,066	1,300	89	1,300	-
6604	Safety Supplies	366	1,750	1,673	1,790	40
6606	Landscaping Supplies	141	1,500	-	1,500	-
6608	Books & Publications	124	200	-	200	-
6611	Building Materials & Supplies	1,753	1,975	1,426	2,000	25
6613	General Office Supplies	70	150	-	150	-
6617	Vehicle Maint. Supplies	1,531	1,325	616	1,325	-
<b>Total Building Department Expenses</b>		<b>\$ 169,155</b>	<b>\$ 160,982</b>	<b>\$ 82,366</b>	<b>\$ 175,942</b>	<b>\$ 14,960</b>

**01-55-0000 Community Development**

6101	Salaries - Regular	\$ 187,187	\$ 289,518	\$ 133,760	\$ 289,518	\$ -
6102	Salaries - Overtime	39	275	-	275	-
6104	Salaries - Part-Time	70,524	66,665	23,546	61,987	(4,678)
6201	Medical/Dental Insurance	33,263	39,441	17,928	36,069	(3,372)
6202	Group Life Insurance	228	353	176	360	7
6205	Social Security Contributions	18,767	27,269	11,897	26,911	(358)
6206	Imrf Contributions	20,930	26,632	12,636	23,828	(2,804)
6208	Training & Memberships	4,689	3,505	664	3,500	(5)
6209	Uniform Allowance	-	450	-	400	(50)
6301	Legal Services	30,516	32,000	27,855	44,000	12,000
6303	Engineering Services	144,753	106,600	75,412	179,750	73,150
6306	Medical Services	655	430	140	620	190
6307	I.S. Services	-	350	75	350	-
6309	Other Professional Services	114,978	33,000	6,472	21,902	(11,098)
6402	Rental	2,259	2,260	1,127	2,260	-
6403	Repair & Maint. Serv-Equipment	959	750	428	670	(80)
6407	Repair & Maint. Serv-Vehicles	3,281	2,000	340	2,920	920
6500	General Equipment	-	100	-	378	278
6501	Postage & Delivery	155	250	144	240	(10)
6502	Telecommunications	4,872	4,015	2,407	3,655	(360)
6503	Publishing	2,841	1,725	143	868	(857)
6504	Printing	13	1,275	864	1,200	(75)
6507	Mileage Reimbursement	217	360	91	140	(220)
6508	Receptions & Entertainment	76	310	141	290	(20)
6509	Recruitment	100	160	-	-	(160)
6601	Fuels & Lubricants	464	1,600	769	1,500	(100)
6603	Specialized Supplies	137	135	137	137	2
6604	Safety Supplies	-	110	-	-	(110)
6608	Books & Publications	-	200	76	145	(55)
6613	General Office Supplies	728	680	195	625	(55)
7010	Transfer To Equip. Replacement Fund	1,872	5,338	2,224	9,052	3,714.00
<b>Total Community Development Expenses</b>		<b>\$ 644,503</b>	<b>\$ 647,756</b>	<b>\$ 319,647</b>	<b>\$ 713,550</b>	<b>\$ 65,794</b>

**01-56-0000 Finance Department**

6101	Salaries - Regular	\$ 78,444	\$ 81,126	\$ 37,821	\$ 81,126	\$ -
6104	Salaries - Part-Time	7,842	8,559	4,046	8,559	-
6201	Medical/Dental Insurance	11,637	12,875	5,862	13,438	563
6202	Group Life Insurance	89	88	44	91	3
6205	Social Security Contributions	6,485	6,861	3,119	6,861	-
6206	Imrf Contributions	8,142	7,455	3,879	7,308	(147)
6208	Training & Memberships	2,084	2,010	1,379	2,183	173
6209	Uniform Allowance	-	275	157	227	(48)
6301	Legal Services	-	100	192	272	172
6302	Audit Services	11,000	12,630	11,300	11,300	(1,330)
6306	Medical Services	245	250	-	170	(80)
6307	I.S. Services	8,218	8,218	-	8,218	-

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
6309	Other Professional Services	656	15,750	3,191	7,363	(8,387)
6402	Rental	19	20	8	20	-
6403	Repair & Maint. Serv-Equipment	160	500	116	270	(230)
6501	Postage & Delivery	940	750	412	836	86
6502	Telecommunications	2,603	1,929	1,132	2,541	612
6503	Publishing	419	315	-	1,372	1,057
6504	Printing	995	1,100	133	932	(168)
6507	Mileage Reimbursement	9	100	96	100	-
6508	Receptions & Entertainment	13	-	-	-	-
6601	Fuels & Lubricants	-	60	-	50	(10)
6603	Specialized Supplies	-	50	-	50	0
6608	Books & Publications	-	100	-	100	0
6613	General Office Supplies	1,093	1,050	163	750	(300)
6910	Miscellaneous	16	10	-	-	(10)
7010	Transfer To Equip. Replacement Fund	227	-	-	-	-
<b>Total Finance Department Expenses</b>		<b>\$ 141,336</b>	<b>\$ 162,181</b>	<b>\$ 73,050</b>	<b>\$ 154,137</b>	<b>\$ (8,044)</b>

**01-57-0000 Boards & Commissions**

6104	Salaries - Part-Time	\$ 49,060	\$ 48,443	\$ 24,106	\$ 48,443	\$ -
6201	Medical/Dental Insurance	1,308	1,901	-	-	(1,901)
6202	Group Life Insurance	5	8	-	-	(8)
6205	Social Security Contributions	3,713	3,706	1,843	3,706	-
6206	Imrf Contributions	473	460	-	-	(460)
6208	Training & Memberships	8,517	9,410	4,384	6,595	(2,815)
6209	Uniform Allowance	-	1,200	729	750	(450)
6307	I.S. Services	783	1,566	-	1,566	-
6309	Other Professional Services	4,467	9,422	122	9,622	200
6403	Repair & Maint. Serv-Equipment	380	450	219	490	40
6501	Postage & Delivery	44	50	22	100	50
6502	Telecommunications	610	575	279	575	-
6503	Publishing	-	25	152	160	135
6504	Printing	52	50	53	75	25
6508	Receptions & Entertainment	624	1,560	170	1,885	325
6515	Public Relations	7,042	11,225	2,313	6,875	(4,350)
6516	Employee Activities	341	600	-	600	-
6517	Plan Commission	-	2,450	-	3,200	750
6520	Police Commission	938	1,875	-	1,275	(600)
6613	General Office Supplies	289	850	18	700	(150)
<b>Total Boards &amp; Commissions Expenses</b>		<b>\$ 78,646</b>	<b>\$ 95,826</b>	<b>\$ 34,410</b>	<b>\$ 86,617</b>	<b>\$ (9,209)</b>
<b>Total General Fund Expenditures</b>		<b>\$ 5,087,079</b>	<b>\$ 5,004,888</b>	<b>\$ 2,164,328</b>	<b>\$ 5,179,276</b>	<b>\$ 174,388</b>

<b>Total Revenue</b>	4,825,271	5,010,693	3,446,195	5,199,141	188,448
<b>Total Expenditures</b>	5,087,079	5,004,888	2,164,328	5,179,276	174,388

<b>Net Income/(Loss) General Fund</b>	<b>\$ (261,808)</b>	<b>\$ 5,805</b>	<b>\$ 1,281,867</b>	<b>\$ 19,865</b>	
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FY2018-19 Budget  
Fund 30  
General Capital Projects Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>30-00-0000</b>	<b>Revenues</b>					
3510	Court Fines	\$ 4,073	\$ 3,350	\$ 2,989	\$ 4,000	\$ 650
3520	Forfeitures	1,762	3,000	1,100	1,500	(1,500)
3810	Interest Income	1,428	2,000	-	-	(2,000)
3811	Interest Income - Investments	17,223	14,755	12,622	24,242	9,487
3820	Rental Income	79,249	84,067	42,693	85,475	1,408
3850	Improvement Donations	113,804	29,017	125,232	128,124	99,107
3852	Life Safety - Police	4,915	625	-	625	-
3853	Life Safety - Streets	4,875	625	-	625	-
3920	Proceeds - Fixed Asset Sale	20,677	500	-	600	100
3990	Interfund Transfer	317,883	162,372	67,655.00	266,173	103,801
<b>Total General Capital Project Revenues</b>		<b>\$ 565,889</b>	<b>\$ 300,311</b>	<b>\$ 252,291</b>	<b>\$ 511,364</b>	<b>\$ 211,053</b>

<b>30-50-0000</b>	<b>Administration</b>					
6309	Other Professional Services	\$ 148	\$ -	\$ -	\$ -	\$ -
<b>Total Administration Expenses</b>		<b>\$ 148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>30-51-0000</b>	<b>Police</b>					
7006	Automotive Equipment	\$ 119,324	\$ 119,518	\$ 73,868	\$ 119,518	\$ -
9003	Interfund Transfer	110,573	110,231	55,116	110,231	-
<b>Total Police Expenses</b>		<b>\$ 229,897</b>	<b>\$ 229,749</b>	<b>\$ 128,984</b>	<b>\$ 229,749</b>	<b>\$ -</b>

<b>30-53-0000</b>	<b>Public Works - Street Division</b>					
6303	Engineering Services	\$ 38,445	\$ 28,719	\$ -	\$ -	(\$28,719)
7006	Automotive Equipment	-	88,330	-	78,931	(9,399)
7007	Other Equipment & Machinery	-	39,976	8,052	8,052	(31,924)
7008	Capital Improvements	1,313	-	-	-	-
<b>Total Public Works - Street Division Expenses</b>		<b>\$ 39,758</b>	<b>\$ 157,025</b>	<b>\$ 8,052</b>	<b>\$ 86,983</b>	<b>(\$70,042)</b>

<b>30-55-0000</b>	<b>Community Development</b>					
7006	Automotive Equipment	\$ 41,055	\$ -	\$ -	\$ -	\$ -
<b>Total Community Development Expenses</b>		<b>\$ 41,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Revenues</b>	565,889	300,311	252,291	511,364	211,053
<b>Total Expenditures</b>	310,858	386,774	137,036	316,732	(70,042)

<b>Net Income/(Loss)</b>	<b>\$ 255,031</b>	<b>\$ (86,463)</b>	<b>\$ 115,255</b>	<b>\$ 194,632</b>	
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FY2018-19 Budget  
Fund 32  
TIF #1 Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>32-00-0000 Revenues</b>						
3110	Property Tax - Increment	\$ 186,326	\$ 195,635	\$ 184,001	\$ 186,752	\$ (8,883)
3810	Interest Income	-	-	58	300.00	300
<b>Total TIF #1 Revenues</b>		<b>\$ 186,326</b>	<b>\$ 195,635</b>	<b>\$ 184,059</b>	<b>\$ 187,052</b>	<b>(\$8,583)</b>
<b>32-50-0000 Administration</b>						
6208	Training & Memberships	\$ 633	\$ 2,000	\$ 1,319	\$ 2,000	\$ -
<b>Total Administration Expenses</b>		<b>\$ 633</b>	<b>\$ 2,000</b>	<b>\$ 1,319</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>32-53-0000 Public Works - Street Division</b>						
6303	Engineering Services	\$ -	\$ -	\$ 3,728	\$ 3,728	\$ 3,728
7008	Streets/Row Improvements	-	-	93,593	99,845	99,845
<b>Total Public Works - Street Division Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,321</b>	<b>\$ 103,573</b>	<b>\$ 103,573</b>
<b>32-55-0000 Community Development</b>						
6302	Audit Services	\$ 275	\$ 300	\$ 288	\$ 300	\$ -
6309	Other Professional Services	-	30,000.00	-	-	(30,000)
<b>Total Community Development Expenses</b>		<b>\$ 275</b>	<b>\$ 30,300</b>	<b>\$ 288</b>	<b>\$ 300</b>	<b>(\$30,000)</b>
<b>Total Revenues</b>		<b>186,326</b>	<b>195,635</b>	<b>184,059</b>	<b>187,052</b>	<b>(8,583)</b>
<b>Total Expenditures</b>		<b>908</b>	<b>32,300</b>	<b>98,928</b>	<b>105,873</b>	<b>73,573</b>
<b>Net Income/(Loss) TIF #1</b>		<b>\$ 185,418</b>	<b>\$ 163,335</b>	<b>\$ 85,131</b>	<b>\$ 81,179</b>	

FY2018-19 Budget  
Fund 33  
TIF #2 Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>33-00-0000 Revenues</b>						
3110	Property Tax - Increment	\$ 54,328	\$ 57,044	\$ 58,847	\$ 58,847	\$ 1,803
3810	Interest Income	-	-	5	75	75
<b>Total TIF #2 Revenues</b>		<b>\$ 54,328</b>	<b>\$ 57,044</b>	<b>\$ 58,852</b>	<b>\$ 58,922</b>	<b>\$ 1,878</b>
<b>33-50-0000 Administration</b>						
6208	Training & Memberships	\$ 633	\$ -	\$ -	\$ -	\$ -
<b>Total Administration Expenses</b>		<b>\$ 633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>33-55-0000 Community Development</b>						
6301	Legal Services	\$ -	\$ 10,000	\$ -	\$ 5,000	(\$5,000)
6302	Audit Services	275	300	288	300	-
6309	Other Professional Services	7,625	20,000	17,585	39,177	19,177
7001	Land Purchase	-	-	139,730	139,730	139,730
<b>Total Community Development Expenses</b>		<b>\$ 7,900</b>	<b>\$ 30,300</b>	<b>\$ 157,603</b>	<b>\$ 184,207</b>	<b>\$ 153,907</b>
<b>Total Revenues</b>		<b>54,328</b>	<b>57,044</b>	<b>58,852</b>	<b>58,922</b>	<b>1,878</b>
<b>Total Expenditures</b>		<b>8,533</b>	<b>30,300</b>	<b>157,603</b>	<b>184,207</b>	<b>153,907</b>
<b>Net Income/(Loss) TIF #2 Fund</b>		<b>\$ 45,795</b>	<b>\$ 26,744</b>	<b>(\$98,751)</b>	<b>(\$125,285)</b>	

FY2018-19 Budget  
Fund 35  
Capital Infrastructure Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>35-00-0000 Revenues</b>						
3430	Motor Fuel Tax	\$ 249,761	\$ 251,713	\$ 113,427	\$ 247,214	(\$4,499)
3435	Road Maintenance Fees	171,149	255,877	130,591	256,142	265
3440	Grants	594,257	1,528,229	31,300	117,179	(1,411,050)
3450	Local Sales Tax	623,076	623,960	325,611	635,000	11,040
3761	Reimbursement	28,477	18,985	38,110	42,856	23,871
3810	Interest Income	1,099	1,000	1,694	2,470	1,470
3855	Road Impact Fee	32,391	10,674	125,796	128,465	117,791
3860	Public Improvement Fee	47,519	31,191	23,393	46,786	15,595
<b>Total Capital Infrastructure Revenues</b>		<b>\$ 1,747,729</b>	<b>\$ 2,721,629</b>	<b>\$ 789,922</b>	<b>\$ 1,476,112</b>	<b>(\$1,245,517)</b>

<b>35-50-0000 Motor Fuel Tax</b>						
6303	Engineering Services	\$ 35,197	\$ 30,206	\$ 14,208	\$ 25,908	(\$4,298)
6518	Bad Debt Expense	48	-	-	-	-
7008	Streets/Row Improvements	200,305	221,507	130,492	213,528	(7,979)
<b>Total Motor Fuel Tax Expenses</b>		<b>\$ 235,550</b>	<b>\$ 251,713</b>	<b>\$ 144,700</b>	<b>\$ 239,436</b>	<b>(\$12,277)</b>

<b>35-53-0000 Public Works - Street Division</b>						
6303	Engineering Services	\$ 567,777	\$ 363,440	\$ 6,674	\$ 134,580	(\$228,860)
7008	Streets/Row Improvements	100,877	1,470,880	124,298	130,840	(1,340,040)
9003	Interfund Transfer	491,690	490,157	245,079	490,157	-
<b>Total Public Works - Street Division Expenses</b>		<b>\$ 1,160,344</b>	<b>\$ 2,324,477</b>	<b>\$ 376,051</b>	<b>\$ 755,577</b>	<b>(\$1,568,900)</b>

<b>Total Revenues</b>	1,747,729	2,721,629	789,922	1,476,112	(1,245,517)
<b>Total Expenditures</b>	1,395,894	2,576,190	520,751	995,013	(1,581,177)

<b>Net Income/(Loss) Cap. Infrastructure Fund</b>	<b>\$ 351,835</b>	<b>\$ 145,439</b>	<b>\$ 269,171</b>	<b>\$ 481,099</b>	
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FY2018-19 Budget  
Fund 41  
Debt Service Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>41-00-0000 Revenues</b>						
41-00-3810	INTEREST INCOME	\$ 834	\$ 800	\$ -	\$ -	(\$800)
41-00-3990	INTERFUND OPERATING TRANSFER	925,563	924,168	462,084	924,168	-
<b>Total Debt Service Revenues</b>		<b>\$ 926,397</b>	<b>\$ 924,968</b>	<b>\$ 462,084</b>	<b>\$ 924,168</b>	<b>(\$800)</b>

<b>41-50-0000 Administration</b>						
41-50-8002	DEBT - PRINCIPAL	\$ 755,000	\$ 775,000	\$ 57,694	\$ 775,000	\$ -
41-50-8003	DEBT - INTEREST	170,563	149,168	16,890	149,168	-
41-50-8004	FISCAL AGENT FEES	825	1,400	400	1,400	-
<b>Total Administration Expenses</b>		<b>\$ 926,388</b>	<b>\$ 925,568</b>	<b>\$ 74,984</b>	<b>\$ 925,568</b>	<b>\$ -</b>

<b>Total Revenues</b>	926,397	924,968	462,084	924,168	(800)
<b>Total Expenditures</b>	926,388	925,568	74,984	925,568	-

<b>Net Income/(Loss) Debt Service Fund</b>	<b>\$ 9</b>	<b>(\$600)</b>	<b>\$ 387,100</b>	<b>(\$1,400)</b>	
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FY2018-19 Budget  
Fund 47  
Sugar Grove Center SSA #10

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>47-00-0000 Revenues</b>						
3110	Property Tax - Increment	\$ 25,874	\$ -	\$ -	\$ -	\$ -
3810	Interest Income	\$ -	\$ -	\$ 16	\$ 50	\$ 50
<b>Total Sugar Grove Center SSA#10 Revenues</b>		<b>\$ 25,874</b>	<b>\$ -</b>	<b>\$ 16</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>47-55-0000 Community Development</b>						
6309	Other Professional Services	\$ 2,400	\$ 3,850	\$ 1,758	\$ 5,834	\$ 1,984
<b>Total Community Development Expenses</b>		<b>\$ 2,400</b>	<b>\$ 3,850</b>	<b>\$ 1,758</b>	<b>\$ 5,834</b>	<b>\$ 1,984</b>
<b>Total Revenues</b>		<b>25,874</b>	<b>-</b>	<b>16</b>	<b>50</b>	<b>50</b>
<b>Total Expenditures</b>		<b>2,400</b>	<b>3,850</b>	<b>1,758</b>	<b>5,834</b>	<b>1,984</b>
<b>Net Income/(Loss) SSA #10 Fund</b>		<b>\$ 23,474</b>	<b>(\$3,850)</b>	<b>(\$1,742)</b>	<b>(\$5,784)</b>	

FY2018-19 Budget  
Fund 50  
Waterworks & Sewerage Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>50-00-0000 Operating Revenues</b>						
3310	Building Permits-Meter Reinspections	\$ -	\$ 100	\$ -	\$ -	(\$100)
3530	Water Penalties	31,471	31,453	18,620	33,491	2,038.00
3540	Sewer Penalties	32,057	29,734	17,036	28,518	(1,216.00)
3610	Water Sales	1,965,896	2,096,862	1,076,448	2,232,715	135,853.00
3620	Sewer Sales	1,807,064	1,982,294	985,093	1,901,181	(81,113.00)
3670	Meter Sales	19,106	30,450	6,375	12,000	(18,450.00)
3761	Reimbursement	4,870	390	195	390	-
3792	Sewer - Other Charges	16,184	23,814	11,951	23,868	54.00
3810	Interest Income	1,427	1,800	-	-	(1,800.00)
3811	Interest Income - Cd	15,636	21,015	17,968	30,200	9,185.00
3819	Interest Income - Bond Proceeds	149	-	-	-	-
3820	Rental Income	5,576	6,239	-	500	(5,739.00)
3890	Miscellaneous Income	13,803	19,752	10,331	14,292	(5,460.00)
3920	Proceeds-Capital Asset Sale	5,000	-	-	-	-
3940	Bond Premium	132,092	-	-	-	-
<b>Total W&amp;S Operating Revenues</b>		<b>\$ 4,050,331</b>	<b>\$ 4,243,903</b>	<b>\$ 2,144,017</b>	<b>\$ 4,277,155</b>	<b>\$ 33,252</b>
<b>50-01-0000 Capital Revenues</b>						
3651	Water Tap-On Fees	\$ 131,944	\$ 37,582	\$ 24,362	\$ 21,027	(\$16,555)
3652	Sewer Tap-On Fees	20,392	2,964	2,315	2,379	(585.00)
3791	Fire Suppression Tap-On Fees	4,351	11,602	8,702	8,702	(2,900.00)
3990	Interfund Transfer	240,482	-	24,365	-	-
<b>Total W&amp;S Capital Revenues</b>		<b>\$ 397,169</b>	<b>\$ 52,148</b>	<b>\$ 59,744</b>	<b>\$ 32,108</b>	<b>(\$20,040)</b>
<b>Total Waterworks &amp; Sewerage Revenues</b>		<b>\$ 4,447,500</b>	<b>\$ 4,296,051</b>	<b>\$ 2,203,761</b>	<b>\$ 4,309,263</b>	<b>\$ 13,212</b>

(Negative) - Projections are less than budget  
Positive - Projections are more than budget

<b>50-49-0000 I.S. Services</b>						
6307	I.S. Services	\$ 16,444	\$ 29,880	\$ 11,109	\$ 31,660	\$ 1,780
6502	Telecommunications	1,561	1,785	927	1,786	1
<b>Total I.S. Services Expenses</b>		<b>\$ 18,005</b>	<b>\$ 31,665</b>	<b>\$ 12,036</b>	<b>\$ 33,446</b>	<b>\$ 1,781</b>

<b>50-50-0000 Administration</b>						
6101	Salaries - Regular	\$ 116,031	\$ 125,426	\$ 50,767	\$ 125,267	(\$159)
6104	Salaries - Part-Time	26,117	30,984	13,890	30,984	-
6201	Medical/Dental Insurance	20,258	18,111	8,221	16,860	(1,251)
6202	Group Life Insurance	117	120	50	120	-
6205	Social Security Contributions	10,004	11,663	4,735	11,617	(46)
6206	Imrf Contributions	(38,485)	14,374	5,561	12,732	(1,642)
6208	Training & Memberships	2,848	2,010	1,304	1,455	(555)
6301	Legal Services	3,000	1,500	352	1,000	(500)
6302	Audit Services	11,000	12,630	11,300	11,300	(1,330)
6306	Medical Services	33	120	-	120	-
6307	I.S. Services	14,818	12,818	-	8,618	(4,200)
6309	Other Professional Services	20,245	25,185	9,554	28,442	3,257
6402	Rental	557	560	275	557	(3)
6403	Repair & Maint. Serv-Equipment	867	1,200	300	800	(400)
6501	Postage & Delivery	18,796	18,300	8,032	18,240	(60)
6502	Telecommunications	3,427	2,348	1,423	3,322	974
6503	Publishing	90	15	-	15	-
6504	Printing	201	1,100	133	933	(167)
6507	Mileage Reimbursement	301	350	11	350	-
6514	Insurance Premiums	108,527	113,277	-	113,277	-

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
6601	Fuels & Lubricants	-	60	-	50	(10)
6608	Books & Publications	-	100	-	100	-
6613	General Office Supplies	540	850	67	850	-
7010	Transfer To Equip. Replacement Fund	165,482	58,475	24,365	58,475	-
7011	Transfer To Infra. Replacement	75,000	-	-	-	-
8002	Debt - Principal	0	744,010	543,956	744,010	-
8003	Debt - Interest	89,317	119,136	107,385	121,136	2,000
8004	Fiscal Agent Fees	450	800	338	813	13
9003	Interfund Transfer	323,300	323,780	161,890	323,780	-
<b>Total Administration Expenses</b>		<b>\$ 972,841</b>	<b>\$ 1,639,302</b>	<b>\$ 953,909</b>	<b>\$ 1,635,223</b>	<b>(\$4,079)</b>

**50-59-0000 P.W. Administration**

6101	Salaries - Regular	\$ 463,464	\$ 467,497	\$ 223,747	\$ 468,965	\$ 1,468
6102	Salaries - Overtime	37,224	55,633	14,447	55,633	-
6105	Salaries - Seasonal	3,552	7,382	418	7,382	-
6201	Medical/Dental Insurance	70,812	81,256	36,750	77,596	(3,660)
6202	Group Life Insurance	617	618	309	625	7
6205	Social Security Contributions	35,601	39,651	18,450	40,246	595
6206	Imrf Contributions	46,701	48,211	21,890	42,746	(5,465)
6208	Training & Memberships	7,253	7,600	2,593	5,000	(2,600)
6209	Uniform Allowance	1,143	2,050	788	2,000	(50)
6301	Legal Services	8,873	-	965	8,568	8,568
6306	Medical Services	583	1,148	130	823	(325)
6307	I.S. Services	-	350	-	100	(250)
6309	Other Professional Services	3,051	5,225	131	3,500	(1,725)
6312	Julie Services	3,047	3,308	-	10,000	6,692
6313	Scada Services	11,741	15,000	876	10,000	(5,000)
6402	Rental	641	787	220	412	(375)
6403	Repair & Maint. Serv-Equipment	2,574	4,838	894	4,000	(838)
6406	Repair & Maint. Serv-Buildings	19,621	13,644	6,070	13,500	(144)
6407	Repair & Maint. Serv-Vehicles	19,565	12,000	1,001	18,000	6,000
6500	General Equipment	204	12,000	15,727	15,727	3,727
6501	Postage & Delivery	2,459	4,000	890	2,000	(2,000)
6502	Telecommunications	13,954	12,839	5,703	13,804	965
6504	Printing	316	3,000	-	1,000	(2,000)
6507	Mileage Reimbursement	54	50	98	150	100
6508	Receptions & Entertainment	76	125	36	125	-
6509	Recruitment	-	150	-	150	-
6512	Water & Sewer	868	575	382	750	175
6515	Public Relations	-	250	-	-	(250)
6516	Employee Activities	144	250	88	250	-
6601	Fuels & Lubricants	27,820	27,965	9,945	28,250	285
6602	Custodial Supplies	2,627	3,000	423	2,800	(200)
6603	Specialized Supplies	5,300	5,000	1,996	4,800	(200)
6604	Safety Supplies	2,490	9,800	7,153	9,500	(300)
6608	Books & Publications	248	500	-	-	(500)
6612	Equipment Maintenance Supplies	1,043	3,000	1,353	2,900	(100)
6613	General Office Supplies	804	900	677	1,000	100
6617	Vehicle Maint. Supplies	12,833	16,000	4,232	16,000	-
<b>Total P.W. Administration Expenses</b>		<b>\$ 807,303</b>	<b>\$ 865,602</b>	<b>\$ 378,382</b>	<b>\$ 868,302</b>	<b>\$ 2,700</b>

**50-60-0000 Water Operations**

6303	Engineering Services	\$ 6,714	\$ 2,400	\$ 1,810	\$ 1,810	(\$590)
6309	Other Professional Services	257,847	190,000	134,090	155,000	(35,000)
6311	Iepa Water Sampling	14,709	15,000	3,644	15,000	-
6402	Rental	1,174	2,617	-	2,100	(517)
6403	Repair & Maint. Serv-Equipment	7,269	12,100	1,376	11,000	(1,100)
6406	Repair & Maint. Serv-Buildings	18,207	7,500	6,745	7,500	-
6510	Natural Gas	1,134	1,100	406	1,000	(100)

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
6511	Electricity	171,677	190,000	63,279	160,000	(30,000)
6518	Bad Debt Expense	2,623	400	236	400	-
6603	Specialized Supplies	404,896	277,890	226,632	273,788	(4,102)
6606	Landscaping Supplies	2,768	3,000	1,277	2,800	(200)
6607	Chemicals & Lab Supplies	107,892	110,906	43,113	110,000	(906)
6610	Traffic Control Supplies	-	1,000	230	1,000	-
6611	Building Materials & Supplies	3,939	2,750	395	2,750	-
6612	Equipment Maintenance Supplies	558	800	111	750	(50)
<b>Total Water Operations Expenses</b>		<b>\$ 1,001,407</b>	<b>\$ 817,463</b>	<b>\$ 483,344</b>	<b>\$ 744,898</b>	<b>(\$72,565)</b>

**50-65-0000 Sewer Operations**

6309	Other Professional Services	\$ 26,441	\$ 32,000	\$ 16,132	\$ 24,500	(\$7,500)
6402	Rental	652	1,151	671	671	(480)
6403	Repair & Maint. Serv-Equipment	4,191	15,500	1,601	15,000	(500)
6406	Repair & Maint. Serv-Buildings	151	1,000	571	1,000	-
6510	Natural Gas	2,233	2,125	1,002	2,125	-
6511	Electricity	10,267	17,416	6,010	15,000	(2,416)
6518	Bad Debt Expense	474	337	153	325	(12)
6603	Specialized Supplies	8,947	10,000	182	9,000	(1,000)
6607	Chemicals & Lab Supplies	1,298	3,000	970	2,850	(150)
6611	Building Materials & Supplies	15	500	718	718	218
6612	Equipment Maintenance Supplies	1,439	3,000	406	2,750	(250)
<b>Total Sewer Operations Expenses</b>		<b>\$ 56,108</b>	<b>\$ 86,029</b>	<b>\$ 28,416</b>	<b>\$ 73,939</b>	<b>(\$12,090)</b>

**50-71-0000 Water Capital**

6303	Engineering Services	\$ 19,979	\$ 120,000	\$ 25,986	\$ 120,000	\$ -
7006	Automotive Equipment	-	447,559	-	484,283	36,724
7011	Water System Improvements	142,974	1,595,000	129,867	1,186,477	(408,523)
7013	Water Improvements - Settlements	500,000	-	-	-	-
8002	Debt - Principal	-	-	100,000	100,000	100,000
8003	Debt - Interest	4,000	-	-	-	-
<b>Total Water Capital Expenses</b>		<b>\$ 666,953</b>	<b>\$ 2,162,559</b>	<b>\$ 255,853</b>	<b>\$ 1,890,760</b>	<b>(\$271,799)</b>

**50-72-0000 Sewer Capital**

6303	Engineering Services	\$ 15,442	\$ 10,000	\$ 4,628	\$ 10,000	\$ -
7012	Sanitary Sewer System Improv.	(1)	197,300	197,300	200,070	2,770
<b>Total Sewer Capital Expenses</b>		<b>\$ 15,441</b>	<b>\$ 207,300</b>	<b>\$ 201,928</b>	<b>\$ 210,070</b>	<b>\$ 2,770</b>

<b>Total Revenues</b>	4,447,500	4,296,051	2,203,761	4,309,263	13,212
<b>Total Expenditures</b>	3,538,058	5,809,920	2,313,868	5,456,638	(353,282)

<b>Net Income/(Loss) W&amp;S Fund</b>	<b>\$ 909,442</b>	<b>(\$1,513,869)</b>	<b>(\$110,107)</b>	<b>(\$1,147,375)</b>
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**FY2018-19 Budget**

**Fund 51**

**Waterworks & Sewerage Capital Fund**

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>51-00-0000 Revenues</b>						
3990	Interfund Operating Transfers	\$ -	\$ 58,475	\$ -	\$ 58,475	\$ -
<b>Total W&amp;S Capital Revenues</b>		<b>\$ -</b>	<b>\$ 58,475</b>	<b>\$ -</b>	<b>\$ 58,475</b>	<b>\$ -</b>

<b>Total Revenues</b>	-	58,475	-	58,475	-
<b>Total Expenditures</b>	-	-	-	-	-

<b>Net Income/(Loss) W&amp;S Capital Fund</b>	<b>\$ -</b>	<b>\$ 58,475</b>	<b>\$ -</b>	<b>\$ 58,475</b>
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FY2018-19 Budget  
Fund 57  
Refuse Fund

Account Number	Account Description	FY2018 Actual	FY2019 Budget	6-Month Actuals	FY2019 Projected Actuals	Difference
<b>57-00-0000 Revenues</b>						
3650	Refuse Penalties	\$ 11,607	\$ 12,388	\$ 4,886	\$ 12,490	\$ 102
3690	Refuse Charges	692,264	688,203	344,029	693,883	5,680
3810	Interest Income	-	70	-	-	(70)
<b>Total Refuse Revenues</b>		<b>\$ 703,871</b>	<b>\$ 700,661</b>	<b>\$ 348,915</b>	<b>\$ 706,373</b>	<b>\$ 5,712</b>
<b>57-50-0000 Administration</b>						
6301	Legal Services	\$ 2,640	\$ -	\$ -	\$ -	\$ -
6403	Repair & Maint. Service - Equipment	352	-	-	-	-
6513	Refuse & Recycling Collection	695,687	653,556	270,579	657,701	4,145
6518	Bad Debt Expense	287	145	4	132	(13)
9003	Interfund Transfer	45,000	50,000	20,833	50,000	-
<b>Total Administration Expenses</b>		<b>\$ 743,966</b>	<b>\$ 703,701</b>	<b>\$ 291,416</b>	<b>\$ 707,833</b>	<b>\$ 4,132</b>
<b>Total Revenues</b>		<b>703,871</b>	<b>700,661</b>	<b>348,915</b>	<b>706,373</b>	<b>5,712</b>
<b>Total Expenditures</b>		<b>743,966</b>	<b>703,701</b>	<b>291,416</b>	<b>707,833</b>	<b>4,132</b>
<b>Net Income/(Loss) Refuse Fun</b>		<b>(\$40,095)</b>	<b>(\$3,040)</b>	<b>\$ 57,499</b>	<b>(\$1,460)</b>	