



# St. Joseph CITY OF

Fiscal Year

2024-2025

Recommended Budget

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# City of St. Joseph Budget Guidelines

Good stewardship of public funds requires the establishment of standards of fiscal responsibility; the City of St. Joseph follows the following budget guidelines:

- Except for the Capital Improvement funds, all budgets are for one year and lapse at the end of the fiscal year.
- The budget shall be balanced by fund.
- Balanced by fund is defined as revenues plus fund balance must be equal to or greater than expenditures. Fund Balance is normally reserved for approved capital improvements or one-time expenditures.
- The budget will provide for adequate maintenance of capital assets and equipment and for their orderly systematic replacement.
- The City will maintain a budgetary control system to help it adhere to the budget.
- Internal Service Funds shall be self-supporting.
- Enterprise Funds shall be self-supporting, including debt service and reserves for capital improvements.
- Capital Improvement project budgets will be adopted on a project basis at the inception of the project, and are appropriated for the duration of the project.
- Although not required by state law, internal service and enterprise funds will be budgeted for cost control and administrative purposes.
- The City will seek to maintain minimum reserve levels in all major funds. Minimum recommended reserve levels will be determined based on the annual operational cost, cash flow requirements, debt service, and capital improvement reserve needs of each fund.
- Property taxes are the major source of revenues for several operating funds, and as such, these funds require minimum expendable reserves equal to at least three months operating expenses in order to have sufficient cash flow between property tax collection cycles. Funds where the major source of revenue is property taxes include; the General Fund, the Street Improvement Fund, the Rubbish Fund, the Library Fund, the Debt Service Fund and the Band Fund.
- Other Funds with revenue streams that are recurring and/or seasonal, shall maintain reserves recognizing those revenue cycles.

# Explanation of City of St. Joseph Funds

## Governmental Funds

### GENERAL FUND

The **General Fund (101)** is the main operating fund of the City; core governmental services are funded through the General Fund. The primary sources of revenue are local property taxes, state revenue sharing, and fees and charges for services, including administration fees paid by other funds to the General Fund. The vast majority of all City expenses are accounted for through the General Fund, which covers a wider range of activities than any other fund.

### SPECIAL REVENUE FUNDS

The **Major Street Fund (202)** is used to account for the receipt and expenditure of State motor fuel taxes, which are earmarked by law (Act 51, PA 1951) for Major Street and highway purposes and State Trunk line maintenance contracts.

The **Local Street Fund (203)** is used to account for the receipt and expenditure for Local Street and highway purposes in accordance with Act 51, PA 1951. Revenue sources include State motor fuel taxes and general fund appropriations to this fund.

The **Street Improvement Fund (204)** is used to account for committed revenue for the necessary projects and capital improvements to City streets and highways.

The **Cemetery Fund (209)** is used to account for revenues and expenditures authorized by the Cemetery Board of Trustees.

The **Depot Fund (214)** is used to account for the revenues and expenditures collected to maintain and improve the railroad depot.

The **Rubbish Fund (226)** is used to account for revenue restricted for the purpose of the removal of solid waste including rubbish, recycling, as well as, leaves, brush, sweepings, etc. from streets.

The **Justice Training Fund (264)** is used to account for revenue received in the form of State Grants and are restricted for police training purposes only.

The **Drug Law Enforcement Fund (265)** is used to account for property seized in the violation of controlled substances statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds restricted to enhance law enforcement efforts.

The **Criminal Forfeiture Fund (266)** is used to account for property seized in the violation of criminal statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds are restricted to enhance law enforcement efforts.

The **Band Fund (275)** is used to account for restricted revenue for operating and long-term maintenance the Municipal Band and Municipal Band shell.

#### **DEBT SERVICE FUNDS**

The **Debt Service Fund (301)** is used to account for the payment of interest and principal on voter approved long-term general obligation debt other than that payable from special assessments and revenue bond debt issued for and serviced primarily by an enterprise fund.

#### **CAPITAL PROJECT FUNDS**

The **Capital Improvement Fund (401)** is used to account for the construction of capital assets not funded by the issuance of debt.

The **CSO Separation Project Fund (450)** is used to account for the construction of the CSO projects.

The **Lighthouse Improvement Fund (485)** is used to account for all revenue assigned for future maintenance of the St. Joseph Lighthouse.

#### **PERMANENT FUNDS**

The **Cemetery Perpetual Care Fund (151)** is used to account for money held by the City for the perpetual care of the cemeteries. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the City to be invested. The interest earned on the investments is expendable fund balance and may only be used for the maintenance of the cemeteries.

## **Proprietary Funds**

#### **ENTERPRISE FUNDS**

The **Sewer Fund (590)** is used to account for the revenues and expenses of the sewer system operations. Capital Assets are recorded within the fund and depreciation is charged.

The **Water System Fund (591)** is used to account for the revenues and expenses of the operations of the water system. Capital Assets are recorded within the fund and depreciation is charged.

The **City Water Fund (592)** is used to account for the revenue and expenses associated with the city's water infrastructure. Capital Assets are recorded within the fund and depreciation is charged.

#### **INTERNAL SERVICE FUNDS**

The **Motor Pool Fund (661)** is an Internal Service Fund established to provide vehicles, vehicle maintenance and materials to other funds and departments.

The **Self Insurance Fund (677)** is an Internal Service Fund established to collect revenues from various other funds and provide those funds with unemployment, workers compensation and other like insurance benefits.

The **Employee Health Care Fund (690)** is used to collect revenues from various other funds and employees and to account for payment to health care providers on behalf of city employees; including premiums, administration fees and self-funding costs.

## **Component Units**

The **Brownfield Redevelopment Fund (243)** is used to account for the revenues and expenditures of the authority.

The **Downtown Development Authority Fund (248)** is used to account for the revenues and expenditures of the authority.

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 101 - General Fund</b>						
<b>ESTIMATED REVENUES</b>						
101	Taxes	6,373,887	6,756,700	6,651,660	6,811,500	7,329,500
108	Licenses & permits	132,931	142,600	90,558	120,500	121,500
109	Non-Business permits	442,891	330,200	346,993	425,700	410,900
110	Federal Revenues	-	874,000	17,895	892,000	-
123	State Public Safety	19,733	75,000	14,060	40,000	40,000
137	State Revenues	199,741	190,000	78,962	238,000	238,000
122	State Revenue Sharing	1,122,761	1,150,000	766,020	1,149,000	1,144,800
157	Charges for services	1,497,717	1,590,400	819,290	1,601,600	1,634,300
160	Use & admissions	188,061	191,900	110,871	142,400	144,200
152	Parking Fees	267,801	252,000	185,649	248,000	248,000
161	Fines & forfeits	116,688	136,200	140,524	186,700	170,700
162	Investment income	213,768	200,000	408,004	495,000	445,000
163	Rents and royalties	9,126	9,600	7,157	9,600	9,600
167	Public & private contributions	18,186	-	14,175	14,100	15,000
169	Other revenue	104,128	6,400	83,380	87,800	14,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>10,707,419</b>	<b>11,905,000</b>	<b>9,735,198</b>	<b>12,461,900</b>	<b>11,965,500</b>
<b>APPROPRIATIONS</b>						
101.000	City Commission	26,657	32,700	24,974	39,400	37,200
172.000	City Manager	373,045	434,300	325,402	439,900	549,700
215.000	City Clerk	133,831	164,500	107,355	151,900	169,700
235.000	Central Purchasing	102,229	82,600	50,901	62,000	79,400
253.000	City Treasurer	329,891	351,800	289,717	382,100	377,900
257.000	City Assessor	109,694	128,300	84,821	117,800	217,500
262.000	Elections	98,384	173,200	96,432	127,600	140,900
265.000	Buildings & Grounds	365,339	405,200	265,283	407,200	465,800
266.000	City Attorney	139,026	154,800	109,579	151,400	175,800
270.000	Personnel	122,188	129,600	105,516	151,900	164,600
336.000	Fire Department	1,001,762	752,100	688,581	871,100	598,700
345.000	Public Safety Department	3,360,104	3,916,000	3,062,412	4,218,000	4,473,200
371.000	Building Inspection Department	265,337	316,500	231,346	340,700	362,700
372.000	Code Enforcement Department	86,665	130,900	65,365	94,500	135,900
441.000	Public Works Department	240,665	277,400	185,789	265,000	268,300
442.000	Asset Management	91,486	143,600	44,894	114,200	149,600
447.000	City Engineer	283,060	354,300	235,360	350,400	473,000
448.000	Street Lighting	77,299	87,500	57,869	82,000	87,500
651.000	Ambulance	54,385	55,500	35,928	58,100	67,600
721.000	Community Development	126,417	138,300	97,385	136,800	149,500
728.000	Economic Development	60,000	60,000	60,000	60,000	60,000
740.000	Communications	66,999	93,600	85,734	93,400	91,500
751.000	Parks/Recreation	875,602	1,015,000	702,636	961,900	1,069,200
752.000	Lighthouse Operations	6,927	12,300	563	3,500	11,000
756.000	Recreation Programs	106,305	167,000	29,273	67,700	102,500
757.000	Ice Arena Operations	188,201	242,200	182,464	243,900	281,800
851.000	Insurance Premiums	111,399	115,400	59,402	118,900	124,800
852.000	Employee Benefits	60,000	61,800	46,350	61,800	61,800
890.000	Extraordinary Expenditures	38,428	66,700	15,732	20,000	35,000
905.000	Debt Service	131,252	131,400	131,252	131,400	131,400
905.200	Debt Service - Fountain	128,048	66,300	75,042	75,200	-

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
965.000	Transfers Out	1,200,423	659,000	1,052,300	1,364,000	310,000
<b>TOTAL APPROPRIATIONS</b>		<b>10,361,052</b>	<b>10,919,800</b>	<b>8,605,656</b>	<b>11,763,700</b>	<b>11,423,500</b>
NET OF REVENUES/APPROPRIATIONS - FUND 101		346,367	985,200	1,129,542	698,200	542,000
BEGINNING FUND BALANCE		3,253,013	3,599,380	3,599,380	3,599,380	4,297,580
<b>ENDING FUND BALANCE</b>		<b>3,599,380</b>	<b>4,584,580</b>	<b>4,728,922</b>	<b>4,297,580</b>	<b>4,839,580</b>



DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 202 - Major Street Fund</b>						
<b>ESTIMATED REVENUES</b>						
137	State Revenues	-	-	-	-	238,500
162	Investment income	(14,500)	50,000	106,484	100,000	95,000
169	Other revenue	-	1,434,200	1,948,876	-	-
190	Transfers in	416,000	2,452,000	-	1,737,400	3,092,200
125	State Highways/Streets	765,246	780,600	458,113	2,729,800	793,400
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,166,747</b>	<b>4,716,800</b>	<b>2,513,473</b>	<b>4,567,200</b>	<b>4,219,100</b>
<b>APPROPRIATIONS</b>						
445.000	Public Drains	40,398	42,500	12,914	40,000	41,600
449.000	Roads, Streets, Bridges - ACT 51	371,956	296,000	138,672	219,000	419,700
450.000	Trunkline Maintenance	6,829	12,600	3,069	8,700	10,100
474.000	Traffic Services	23,039	43,000	19,092	37,600	29,600
478.000	Winter Maintenance	46,551	57,000	34,564	41,800	55,300
485.000	Administration	6,635	7,500	7,562	7,700	7,800
900.000	General Capital Outlay	317,940	5,075,000	-	3,674,300	3,342,600
965.000	Transfers Out	165,000	165,000	-	165,000	165,000
<b>TOTAL APPROPRIATIONS</b>		<b>978,349</b>	<b>5,698,600</b>	<b>215,872</b>	<b>4,194,100</b>	<b>4,071,700</b>
NET OF REVENUES/APPROPRIATIONS - FUND 202		188,397	(981,800)	2,297,601	373,100	147,400
BEGINNING FUND BALANCE		2,352,401	2,540,798	2,540,798	2,540,798	2,913,898
<b>ENDING FUND BALANCE</b>		<b>2,540,798</b>	<b>1,558,998</b>	<b>4,838,399</b>	<b>2,913,898</b>	<b>3,061,298</b>

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 203 - Local Street Fund</b>						
<b>ESTIMATED REVENUES</b>						
110	Federal Revenues	-	395,000	-	-	678,500
162	Investment income	23,029	27,500	24,276	32,300	29,800
169	Other revenue	555	600	-	-	500
190	Transfers in	1,330,000	390,000	-	440,400	627,000
125	State Highways/Streets	301,972	307,800	183,374	313,700	318,600
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,655,557</b>	<b>1,120,900</b>	<b>207,650</b>	<b>786,400</b>	<b>1,654,400</b>
<b>APPROPRIATIONS</b>						
445.000	Public Drains	15,168	31,600	22,876	35,700	40,600
449.000	Roads, Streets, Bridges - ACT 51	814,995	1,003,900	514,820	676,400	998,400
474.000	Traffic Services	119,209	158,800	119,232	165,000	166,600
478.000	Winter Maintenance	30,355	71,400	25,158	34,400	41,900
485.000	Administration	444	2,200	2,336	2,400	1,800
900.000	General Capital Outlay	823,376	30,100	-	50,400	924,500
<b>TOTAL APPROPRIATIONS</b>		<b>1,803,547</b>	<b>1,298,000</b>	<b>684,422</b>	<b>964,300</b>	<b>2,173,800</b>
NET OF REVENUES/APPROPRIATIONS - FUND 203		(147,991)	(177,100)	(476,772)	(177,900)	(519,400)
BEGINNING FUND BALANCE		1,072,036	924,045	924,045	924,045	746,145
<b>ENDING FUND BALANCE</b>		<b>924,045</b>	<b>746,945</b>	<b>447,272</b>	<b>746,145</b>	<b>226,745</b>

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 204 - Municipal Street Fund</b>						
<b>ESTIMATED REVENUES</b>						
101	Taxes	1,909,746	2,036,600	1,997,366	2,044,300	2,205,400
110	Federal Revenues	-	762,000	-	-	-
137	State Revenues	74,185	69,200	25,279	141,200	141,200
162	Investment income	141,815	118,400	258,246	314,400	257,300
169	Other revenue	56,366	25,000	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,182,112</b>	<b>3,011,200</b>	<b>2,280,892</b>	<b>2,499,900</b>	<b>2,603,900</b>
<b>APPROPRIATIONS</b>						
444.000	Sidewalks	52,736	163,600	236	217,500	10,000
445.000	Public Drains	1,682	186,500	49,425	241,900	160,000
449.000	Roads, Streets, Bridges - ACT 51	129,465	1,537,000	328,012	1,405,000	1,415,100
485.000	Administration	66,001	67,000	34,577	70,100	70,400
903.191	Water St. Retaining Wall	-	60,000	-	-	575,000
903.194	Anchors Way Drainage	-	485,500	26,258	100,300	100,000
903.600	Broad Street	36,300	-	-	-	-
965.000	Transfers Out	1,356,000	2,452,000	-	1,787,800	3,329,200
<b>TOTAL APPROPRIATIONS</b>		<b>1,642,185</b>	<b>4,951,600</b>	<b>438,509</b>	<b>3,822,600</b>	<b>5,659,700</b>
NET OF REVENUES/APPROPRIATIONS - FUND 204		539,927	(1,940,400)	1,842,383	(1,322,700)	(3,055,800)
BEGINNING FUND BALANCE		4,296,374	4,836,301	4,836,301	4,836,301	3,513,601
<b>ENDING FUND BALANCE</b>		<b>4,836,301</b>	<b>2,895,901</b>	<b>6,678,684</b>	<b>3,513,601</b>	<b>457,801</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET	
<b>Fund 209 - Cemetery Fund</b>						
<b>ESTIMATED REVENUES</b>						
157	Charges for services	127,391	105,000	78,801	102,000	105,000
158	Sales	129,870	111,000	74,035	96,100	121,100
162	Investment income	5,994	6,000	9,233	11,300	10,000
169	Other revenue	521	-	225	200	200
190	Transfers in	60,000	60,000	-	60,000	60,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>323,776</b>	<b>282,000</b>	<b>162,294</b>	<b>269,600</b>	<b>296,300</b>
<b>APPROPRIATIONS</b>						
567.000	Cemetery Operatings	282,101	275,400	218,734	305,800	339,200
<b>TOTAL APPROPRIATIONS</b>		<b>282,101</b>	<b>275,400</b>	<b>218,734</b>	<b>305,800</b>	<b>339,200</b>
NET OF REVENUES/APPROPRIATIONS - FUND 209		41,675	6,600	(56,440)	(36,200)	(42,900)
BEGINNING FUND BALANCE		248,831	290,506	290,506	290,506	254,306
<b>ENDING FUND BALANCE</b>		<b>290,506</b>	<b>297,106</b>	<b>234,066</b>	<b>254,306</b>	<b>211,406</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 214 - Depot Fund</b>					
<b>ESTIMATED REVENUES</b>					
162	Investment income	5,917	6,000	10,662	13,000
163	Rents and royalties	27,919	29,300	21,694	28,900
169	Other revenue	1,418	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>		<b>35,254</b>	<b>35,300</b>	<b>32,356</b>	<b>41,900</b>
<b>APPROPRIATIONS</b>					
264.000	Buildings	6,492	17,900	3,831	15,500
<b>TOTAL APPROPRIATIONS</b>		<b>6,492</b>	<b>17,900</b>	<b>3,831</b>	<b>15,500</b>
NET OF REVENUES/APPROPRIATIONS - FUND 214		28,762	17,400	28,526	26,400
BEGINNING FUND BALANCE		221,679	250,441	250,441	250,441
<b>ENDING FUND BALANCE</b>		<b>250,441</b>	<b>267,841</b>	<b>278,967</b>	<b>276,841</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET	
<b>Fund 226 - Rubbish Collection Fund</b>						
<b>ESTIMATED REVENUES</b>						
101	Taxes	1,239,066	1,321,400	1,295,915	1,326,400	1,211,400
137	State Revenues	39,232	36,600	16,402	36,600	36,600
158	Sales	2,650	1,800	1,990	3,200	3,200
162	Investment income	20,611	20,000	41,788	55,700	51,300
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,301,559</b>	<b>1,379,800</b>	<b>1,356,094</b>	<b>1,421,900</b>	<b>1,302,500</b>
<b>APPROPRIATIONS</b>						
521.000	Sanitation/Solid Waste	1,113,771	1,298,300	887,750	1,187,100	1,273,500
<b>TOTAL APPROPRIATIONS</b>		<b>1,113,771</b>	<b>1,298,300</b>	<b>887,750</b>	<b>1,187,100</b>	<b>1,273,500</b>
NET OF REVENUES/APPROPRIATIONS - FUND 226		187,787	81,500	468,344	234,800	29,000
BEGINNING FUND BALANCE		369,118	556,905	556,905	556,905	791,705
<b>ENDING FUND BALANCE</b>		<b>556,905</b>	<b>638,405</b>	<b>1,025,249</b>	<b>791,705</b>	<b>820,705</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET	
<b>Fund 264 - Law Enforcement Training Fund</b>						
<b>ESTIMATED REVENUES</b>						
123	State Public Safety	36	1,300	2,450	2,400	1,300
162	Investment income	299	400	459	500	400
<b>TOTAL ESTIMATED REVENUES</b>		<b>335</b>	<b>1,700</b>	<b>2,909</b>	<b>2,900</b>	<b>1,700</b>
<b>APPROPRIATIONS</b>						
301.000	Police Group	866	1,000	-	1,000	1,000
<b>TOTAL APPROPRIATIONS</b>		<b>866</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 264		(531)	700	2,909	1,900	700
BEGINNING FUND BALANCE		11,235	10,704	10,704	10,704	12,604
<b>ENDING FUND BALANCE</b>		<b>10,704</b>	<b>11,404</b>	<b>13,613</b>	<b>12,604</b>	<b>13,304</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 265 - Drug Law Enforcement Fund</b>					
<b>ESTIMATED REVENUES</b>					
162	Investment income	83	100	144	200
169	Other revenue	998	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,081</b>	<b>100</b>	<b>144</b>	<b>200</b>
<b>APPROPRIATIONS</b>					
301.000	Police Group	906	500	-	200
<b>TOTAL APPROPRIATIONS</b>		<b>906</b>	<b>500</b>	<b>-</b>	<b>200</b>
NET OF REVENUES/APPROPRIATIONS - FUND 265		175	(400)	144	200
BEGINNING FUND BALANCE		3,670	3,845	3,845	4,045
<b>ENDING FUND BALANCE</b>		<b>3,845</b>	<b>3,445</b>	<b>3,989</b>	<b>4,045</b>



DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<i>Fund 266 - Law Enforcement Fund Criminal Forfeiture</i>					
<b>ESTIMATED REVENUES</b>					
162          Investment income	1	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>APPROPRIATIONS</b>					
301.000      Police Group	50	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET OF REVENUES/APPROPRIATIONS - FUND 266	(48)	-	-	-	-
BEGINNING FUND BALANCE	103	54	54	54	54
<b>ENDING FUND BALANCE</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 275 - Band Fund</b>						
<b>ESTIMATED REVENUES</b>						
101	Taxes	134,471	143,500	140,642	144,000	155,300
137	State Revenues	5,224	4,900	1,780	4,900	4,900
160	Use & admissions	-	100	-	-	-
162	Investment income	8,848	7,500	15,013	19,500	16,000
169	Other revenue	1,418	-	-	-	-
190	Transfers in	-	-	-	1,700	-
<b>TOTAL ESTIMATED REVENUES</b>		<b>149,961</b>	<b>156,000</b>	<b>157,436</b>	<b>170,100</b>	<b>176,200</b>
<b>APPROPRIATIONS</b>						
802.000	Municipal Band	129,854	128,400	110,167	141,100	144,800
<b>TOTAL APPROPRIATIONS</b>		<b>129,854</b>	<b>128,400</b>	<b>110,167</b>	<b>141,100</b>	<b>144,800</b>
NET OF REVENUES/APPROPRIATIONS - FUND 275		20,108	27,600	47,269	29,000	31,400
BEGINNING FUND BALANCE		316,991	337,099	337,099	337,099	366,099
<b>ENDING FUND BALANCE</b>		<b>337,099</b>	<b>364,699</b>	<b>384,367</b>	<b>366,099</b>	<b>397,499</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 301 - General Debt Service Fund</b>					
<b>ESTIMATED REVENUES</b>					
101	Taxes	378,321	354,100	345,346	435,000
137	State Revenues	24,663	23,700	7,855	23,700
162	Investment income	12,152	15,000	16,643	20,400
<b>TOTAL ESTIMATED REVENUES</b>		<b>415,136</b>	<b>392,800</b>	<b>369,843</b>	<b>479,100</b>
<b>APPROPRIATIONS</b>					
485.000	Administration	15,000	15,000	7,500	15,000
905.000	Debt Service	344,994	353,850	353,794	361,900
905.100	SRF Debt	231,488	224,500	223,962	129,700
<b>TOTAL APPROPRIATIONS</b>		<b>591,482</b>	<b>593,350</b>	<b>585,256</b>	<b>506,600</b>
NET OF REVENUES/APPROPRIATIONS - FUND 301		(176,346)	(200,550)	(215,412)	(27,500)
BEGINNING FUND BALANCE		438,515	262,169	262,169	68,869
<b>ENDING FUND BALANCE</b>		<b>262,169</b>	<b>61,619</b>	<b>46,757</b>	<b>41,369</b>

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 401 - Capital Projects Fund</b>						
<b>ESTIMATED REVENUES</b>						
110	Federal Revenues					
162	Investment income	110,793	40,000	127,133	145,900	108,600
167	Public & private contributions	173,720	120,000	126,364	189,600	100,000
169	Other revenue	89,344	-	-	-	-
190	Transfers in	890,423	349,000	1,052,300	1,052,300	-
115	Federal PS	39,955	-	-	-	-
129	State Recreation/Culture	-	345,000	-	100,000	704,900
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,304,235</b>	<b>854,000</b>	<b>1,305,798</b>	<b>1,487,800</b>	<b>913,500</b>
<b>APPROPRIATIONS</b>						
215.100	Website Redesign	2,860	-	-	-	-
265.112	Fiber Optic Upgrade	19,232	20,000	9,861	20,000	-
265.121	Facilities Maintenance Items	389,974	570,000	48,386	161,600	520,000
265.122	Facilities Carpet Replacement	-	-	-	-	35,000
265.140	Public Parking Improvements	30,457	555,000	684,074	716,100	75,000
265.150	Facility Card Access	-	-	-	-	80,000
265.800	CC Audio Visual Equipment	-	75,000	872	75,000	-
345.000	Public Safety Department	-	108,000	79,486	79,500	23,000
345.003	Load Bearing Vests	20,000	-	-	-	-
345.004	Body Cameras	39,955	-	-	31,300	31,300
345.112	Taser Replacement	41,548	-	4,414	4,500	5,200
345.114	Locker Replacement	-	-	5,098	-	-
345.170	Security Cameras	40,740	-	-	-	-
441.000	Public Works Department	-	25,000	7,679	7,700	-
441.200	Public Works Facility Pavement	41,634	-	-	-	-
447.100	Asset Management Plan	25,145	-	-	-	60,000
728.100	Downtown Plan Implementation	71,163	328,836	96,531	234,200	200,000
751.000	Parks/Recreation	8,900	936,000	73,561	79,500	228,000
751.001	Parks Five Year Plan	-	9,281	9,281	9,300	-
751.002	Milton Park Improvements	188	120,000	-	50,000	-
751.003	Lookout Park Parking Lot Repairs	32,900	-	14,644	23,200	-
751.005	Tiscornia Park Parking Lot Repairs	-	-	8,485	-	-
751.006	Riverview Park Playground Equipment	-	200,000	151,282	170,900	-
751.010	Lake Bluff ADA Ramp Reconstruction	-	100,000	905	-	-
751.011	Kiwanis Park Restroom Project	65,566	-	-	-	-
751.014	Tiscornia Park Plan	17,883	-	5,505	8,500	-
751.015	Howard Trail Erosion Control	865	-	-	-	-
751.016	Woodbine	-	50,000	4,489	40,800	-
751.017	Shoreline Softening Study	-	-	-	200,000	-
751.100	Tiny Tots Park Improvements	24,608	-	-	-	-
751.120	Fountain Repair & Replacement	-	-	-	-	45,000
751.190	Light up the Bluff Equipment	17,762	-	-	-	20,000
751.270	Dickinson Parking & Playground	-	-	-	-	645,000
751.300	Kiwanis Park Improvements	24,396	15,000	14,700	14,700	-
751.360	Maids of the Mist Rehabilitation	123,993	125,000	134,132	137,000	5,000
751.370	Lions Park Erosion Restoration	8,198	-	-	-	-
751.540	Howard Path Bridge Rehabilitation	290,792	105,000	41,239	41,300	-
751.590	Riverfront Trail	-	-	-	-	10,000
751.591	WCF Restroom Facility	43,307	648,000	27,831	35,000	800,000

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
775.000	Marina Activities	12,230	-	-	-	-
900.000	General Capital Outlay	-	-	-	10,000	-
<b>TOTAL APPROPRIATIONS</b>		<b>1,394,294</b>	<b>3,990,117</b>	<b>1,422,454</b>	<b>2,150,100</b>	<b>2,782,500</b>
NET OF REVENUES/APPROPRIATIONS - FUND 401		(90,060)	(3,136,117)	(116,656)	(662,300)	(1,869,000)
BEGINNING FUND BALANCE		3,712,640	3,622,580	3,622,580	3,622,580	2,960,280
<b>ENDING FUND BALANCE</b>		<b>3,622,580</b>	<b>486,464</b>	<b>3,505,924</b>	<b>2,960,280</b>	<b>1,091,280</b>

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMEND ED BUDGET
<b>Fund 450 - CSO Separation Project Fund</b>						
<b>ESTIMATED REVENUES</b>						
162	Investment income	-	-	1,570	-	-
190	Transfers in	-	816,000	-	895,900	5,920,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>-</b>	<b>816,000</b>	<b>1,570</b>	<b>895,900</b>	<b>5,920,000</b>
<b>APPROPRIATIONS</b>						
527.300	CSO Monitoring and Compliance	-	16,000	10,525	15,700	18,000
527.400	I&I Removal Project	-	200	-	-	-
527.500	CSO storage project	-	880,000	372,802	880,200	5,902,000
965.000	Transfers Out	554,762	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>		<b>554,762</b>	<b>896,200</b>	<b>383,327</b>	<b>895,900</b>	<b>5,920,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 450		(554,762)	(80,200)	(381,757)	-	-
BEGINNING FUND BALANCE		554,762	-	-	-	-
<b>ENDING FUND BALANCE</b>		<b>-</b>	<b>(80,200)</b>	<b>(381,757)</b>	<b>-</b>	<b>-</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 485 - Lighthouse Capital Improvement Fund</b>					
<b>ESTIMATED REVENUES</b>					
162	Investment income	4,666	-	9,680	12,000
167	Public & private contributions	350	-	63,380	100
190	Transfers in	25,000	25,000	-	25,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>30,016</b>	<b>25,000</b>	<b>73,060</b>	<b>37,100</b>
<b>APPROPRIATIONS</b>					
265.000	Buildings & Grounds	-	-	50,000	-
<b>TOTAL APPROPRIATIONS</b>		<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
NET OF REVENUES/APPROPRIATIONS - FUND 485		30,016	25,000	73,060	37,100
BEGINNING FUND BALANCE		185,077	215,093	215,093	203,193
<b>ENDING FUND BALANCE</b>		<b>215,093</b>	<b>240,093</b>	<b>288,153</b>	<b>240,293</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 151 - Cemetery Trust Fund</b>					
<b>ESTIMATED REVENUES</b>					
162 Investment income	3,124	3,000	5,407	7,200	6,600
<b>TOTAL ESTIMATED REVENUES</b>	<b>3,124</b>	<b>3,000</b>	<b>5,407</b>	<b>7,200</b>	<b>6,600</b>
<b>APPROPRIATIONS</b>					
000.000 Other	-	-	-	-	-
965.000 Transfers Out	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET OF REVENUES/APPROPRIATIONS - FUND 151	3,124	3,000	5,407	7,200	6,600
BEGINNING FUND BALANCE	121,709	124,833	124,833	124,833	132,033
<b>ENDING FUND BALANCE</b>	<b>124,833</b>	<b>127,833</b>	<b>130,240</b>	<b>132,033</b>	<b>138,633</b>



DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 590 - Sewer Fund</b>					
<b>ESTIMATED REVENUES</b>					
165	Special assessments	(9,502)	-	-	-
110	Federal Revenues	-	-	333,400	-
137	State Revenues	-	190,966	191,000	-
157	Charges for services	2,305,310	1,848,190	2,433,100	2,798,000
161	Fines & forfeits	91,094	75,000	98,200	100,000
162	Investment income	158,851	155,000	283,700	264,200
169	Other revenue	(390,658)	1,500	1,500	1,500
190	Transfers in	1,130,075	-	-	-
172	Other financing sources	-	-	2,845,900	6,050,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,285,169</b>	<b>2,830,900</b>	<b>6,186,800</b>	<b>9,213,700</b>
<b>APPROPRIATIONS</b>					
527.000	Sewer System	1,553,126	1,488,000	994,177	1,605,200
527.100	Sewer Rehabilitation Project CIPP	-	300,000	-	300,000
527.200	Sewer Clean and Televis Project	15,000	115,000	75	90,000
527.300	CSO Monitoring and Compliance	10,626	-	-	-
527.500	CSO storage project	405,901	-	69,629	-
900.000	General Capital Outlay	-	955,800	22,718	-
903.160	Botham Avenue Reconstruction	-	-	-	14,100
903.204	Upton Drive Reconstruction	-	-	-	2,021,500
903.205	Main St	-	-	-	42,900
903.206	Morton & Kingsley	-	-	-	24,500
903.207	Cleveland Ave	-	-	-	354,000
904.930	Harrison Sewer Replacement	-	61,000	-	37,000
904.932	State Street Rehabilitation	-	-	-	255,000
904.940	ALCO Lift Station Renovation	-	50,000	-	36,000
904.941	North Pier Lift Station Replacement	-	50,000	-	25,500
904.942	Hawthorne Lift Station Rehab	-	499,000	26,437	100,000
905.000	Debt Service	209,192	523,800	523,780	524,300
965.000	Transfers Out	560,913	816,000	-	895,900
<b>TOTAL APPROPRIATIONS</b>		<b>2,754,758</b>	<b>4,858,600</b>	<b>1,636,814</b>	<b>5,293,900</b>
NET OF REVENUES/APPROPRIATIONS - FUND 590		530,411	(2,027,700)	710,019	892,900
BEGINNING FUND BALANCE		19,746,522	20,276,933	20,276,933	21,169,833
<b>ENDING FUND BALANCE</b>		<b>20,276,933</b>	<b>18,249,233</b>	<b>20,986,952</b>	<b>21,169,833</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET	
<b>Fund 591 - Water Fund</b>						
<b>ESTIMATED REVENUES</b>						
137	State Revenues	-	7,921,300	835,322	1,200,000	1,200,000
157	Charges for services	6,605,284	6,617,700	5,580,226	6,927,000	7,246,200
161	Fines & forfeits	111,957	95,500	100,617	120,500	120,500
162	Investment income	224,735	272,000	361,084	398,900	373,500
169	Other revenue	44,941	4,500	10,563	5,112,700	5,108,700
<b>TOTAL ESTIMATED REVENUES</b>		<b>6,986,916</b>	<b>14,911,000</b>	<b>6,887,813</b>	<b>13,759,100</b>	<b>14,048,900</b>
<b>APPROPRIATIONS</b>						
530.000	Water Treatment Plant	2,785,187	2,031,400	1,521,715	2,258,200	2,480,800
536.000	Water Distribution System	1,443,380	1,756,700	1,371,362	1,806,500	1,711,700
540.000	Water Administration	1,109,663	1,161,900	609,077	1,135,200	1,232,000
900.000	General Capital Outlay	-	7,921,300	3,090,099	7,936,300	8,772,300
905.000	Debt Service	394,679	1,480,300	1,505,763	1,506,400	1,690,300
<b>TOTAL APPROPRIATIONS</b>		<b>5,732,908</b>	<b>14,351,600</b>	<b>8,098,015</b>	<b>14,642,600</b>	<b>15,887,100</b>
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,254,008	559,400	(1,210,202)	(883,500)	(1,838,200)
BEGINNING FUND BALANCE		17,941,918	19,195,926	19,195,926	19,195,926	18,312,426
<b>ENDING FUND BALANCE</b>		<b>19,195,926</b>	<b>19,755,326</b>	<b>17,985,724</b>	<b>18,312,426</b>	<b>16,474,226</b>

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 592 - Water Fund</b>						
<b>ESTIMATED REVENUES</b>						
165	Special assessments	(4,786)	-	-	-	-
110	Federal Revenues	33,067	-	57,550	95,000	23,200
137	State Revenues	-	123,000	241,100	831,900	-
157	Charges for services	1,118,103	1,171,300	875,938	1,175,900	1,269,700
162	Investment income	72,189	41,000	107,759	116,100	101,600
169	Other revenue	-	-	-	3,435,300	1,748,600
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,218,574</b>	<b>1,335,300</b>	<b>1,282,347</b>	<b>5,654,200</b>	<b>3,143,100</b>
<b>APPROPRIATIONS</b>						
536.000	Water Distribution System	2,031,345	5,437,700	1,280,485	2,503,100	1,492,100
903.160	Botham Avenue Reconstruction	-	-	-	25,500	50,000
903.204	Upton Drive Reconstruction	-	-	-	1,521,200	872,800
903.205	Main St	-	-	-	8,200	28,700
903.206	Morton & Kingsley	-	-	-	-	21,000
904.930	Harrison Sewer Replacement	-	-	-	-	24,000
904.932	State Street Rehabilitation	-	-	-	-	105,000
905.000	Debt Service	114,569	406,000	418,894	418,900	519,700
965.000	Transfers Out	14,400	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>		<b>2,160,314</b>	<b>5,843,700</b>	<b>1,699,379</b>	<b>4,476,900</b>	<b>3,113,300</b>
NET OF REVENUES/APPROPRIATIONS - FUND 592		(941,740)	(4,508,400)	(417,033)	1,177,300	29,800
BEGINNING FUND BALANCE		9,331,791	8,390,050	8,390,050	8,390,050	9,567,350
<b>ENDING FUND BALANCE</b>		<b>8,390,050</b>	<b>3,881,650</b>	<b>7,973,018</b>	<b>9,567,350</b>	<b>9,597,150</b>

DESCRIPTION		FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 661 - Motor Pool Fund</b>						
<b>ESTIMATED REVENUES</b>						
162	Investment income	22,172	8,000	34,813	46,400	42,700
163	Rents and royalties	1,060,274	1,100,000	879,576	1,020,000	1,020,000
169	Other revenue	72,401	25,000	110,410	117,900	117,500
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,154,847</b>	<b>1,133,000</b>	<b>1,024,799</b>	<b>1,184,300</b>	<b>1,180,200</b>
<b>APPROPRIATIONS</b>						
000.000		-	-	15,999	37,600	39,400
345.000	Public Safety Department	-	220,500	113,378	117,200	191,200
441.000	Public Works Department	1,192,781	1,476,200	893,907	1,391,500	1,687,700
<b>TOTAL APPROPRIATIONS</b>		<b>1,192,781</b>	<b>1,696,700</b>	<b>1,023,284</b>	<b>1,546,300</b>	<b>1,918,300</b>
NET OF REVENUES/APPROPRIATIONS - FUND 661		(37,934)	(563,700)	1,514	(362,000)	(738,100)
BEGINNING FUND BALANCE		2,555,779	2,517,845	2,517,845	2,517,845	2,155,845
<b>ENDING FUND BALANCE</b>		<b>2,517,845</b>	<b>1,954,145</b>	<b>2,519,360</b>	<b>2,155,845</b>	<b>1,417,745</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET	
<b>Fund 677 - Self-Insurance Fund</b>						
<b>ESTIMATED REVENUES</b>						
162	Investment income	(2,607)	15,000	36,324	33,800	31,200
169	Other revenue	261,282	283,700	213,488	286,000	280,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>258,675</b>	<b>298,700</b>	<b>249,812</b>	<b>319,800</b>	<b>311,200</b>
<b>APPROPRIATIONS</b>						
851.000	Insurance Premiums	4,126	6,300	3,342	4,500	4,500
857.000	Unemployment	-	5,300	-	-	-
871.000	Worker's Compensation	122,311	147,800	101,576	133,200	133,600
<b>TOTAL APPROPRIATIONS</b>		<b>126,437</b>	<b>159,400</b>	<b>104,918</b>	<b>137,700</b>	<b>138,100</b>
NET OF REVENUES/APPROPRIATIONS - FUND 677		132,238	139,300	144,895	182,100	173,100
BEGINNING FUND BALANCE		841,569	973,807	973,807	973,807	1,155,907
<b>ENDING FUND BALANCE</b>		<b>973,807</b>	<b>1,113,107</b>	<b>1,118,702</b>	<b>1,155,907</b>	<b>1,329,007</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET	
<b>Fund 690 - Health Care Fund</b>						
<b>ESTIMATED REVENUES</b>						
162	Investment income	11,061	30,000	10,323	13,700	12,600
169	Other revenue	1,765,316	1,699,700	1,351,839	1,837,300	1,837,300
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,776,377</b>	<b>1,729,700</b>	<b>1,362,162</b>	<b>1,851,000</b>	<b>1,849,900</b>
<b>APPROPRIATIONS</b>						
851.000	Insurance Premiums	1,724,377	1,812,700	1,408,457	1,876,600	1,880,500
<b>TOTAL APPROPRIATIONS</b>		<b>1,724,377</b>	<b>1,812,700</b>	<b>1,408,457</b>	<b>1,876,600</b>	<b>1,880,500</b>
NET OF REVENUES/APPROPRIATIONS - FUND 690		52,000	(83,000)	(46,295)	(25,600)	(30,600)
BEGINNING FUND BALANCE		1,528,348	1,580,349	1,580,349	1,580,349	1,554,749
<b>ENDING FUND BALANCE</b>		<b>1,580,349</b>	<b>1,497,349</b>	<b>1,534,054</b>	<b>1,554,749</b>	<b>1,524,149</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 243 - Brownfield Redevelopment Authority Fund</b>					
<b>ESTIMATED REVENUES</b>					
162 Investment income	308	1,200	0	100	100
<b>TOTAL ESTIMATED REVENUES</b>	<b>308</b>	<b>1,200</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>APPROPRIATIONS</b>					
728.000 Economic Development	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET OF REVENUES/APPROPRIATIONS - FUND 243	308	1,200	0	100	100
BEGINNING FUND BALANCE	81,594	81,903	81,903	81,903	82,003
<b>ENDING FUND BALANCE</b>	<b>81,903</b>	<b>83,103</b>	<b>81,903</b>	<b>82,003</b>	<b>82,103</b>

DESCRIPTION	FY23 ACTIVITY	FY24 AMENDED BUDGET	FY24 YTD P09	FY24 PROJECTED BUDGET	FY25 RECOMMENDED BUDGET
<b>Fund 248 - Downtown Development Authority Fund</b>					
<b>ESTIMATED REVENUES</b>					
101	Taxes	55,933	61,000	58,776	58,800
162	Investment income	353	500	3,278	4,300
167	Public & private contributions	-	-	4,000	4,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>56,286</b>	<b>61,500</b>	<b>66,053</b>	<b>67,100</b>
<b>APPROPRIATIONS</b>					
730.000	Downtown Development	43,598	99,500	58,193	98,000
<b>TOTAL APPROPRIATIONS</b>		<b>43,598</b>	<b>99,500</b>	<b>58,193</b>	<b>98,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 248		12,688	(38,000)	7,860	(30,900)
BEGINNING FUND BALANCE		65,624	78,312	78,312	78,312
<b>ENDING FUND BALANCE</b>		<b>78,312</b>	<b>40,312</b>	<b>86,172</b>	<b>47,412</b>