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IV. OTHER GOVERNMENTAL FUNDS

The Other Governmental Funds are special revenue funds of the Village. They account for inflows of specific revenue sources that are restricted or committed for specific purposes other than capital projects or debt service.

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FIRE SERVICE FUND

The Village and Fire Company have had a strong and symbiotic relationship for decades as both agencies have worked collaboratively to provide vital services to the community. This long standing affiliation was formalized through an Intergovernmental Agreement (IGA) in 2014 in conjunction with the approval of the Fire Service Fee.

In 2013, the Village completed a statistical comparison of Glen Ellyn to nine other comparable communities in the area. This analysis resulted in the 2013 Financial Scorecard which provided some insight as to how the GEVFC benefits the entire Glen Ellyn community. According to the study, the Volunteer Fire Company saves the Village over \$3M per year by using the volunteer model. In addition, Glen Ellyn has the lowest amount of unfunded pensions in the sample group on a per capita basis, which is a direct result of not having a career fire department which creates additional pension liabilities. These benefits are substantial, but do not tell the entire story. The GEVFC is an ISO 3-rated department, which has provided emergency services for this community for over 100 years and oversees and supports EMS services that are provided on a contractual basis. Currently there are over 60 Volunteers that continue to provide this critical service to the community for \$1 per year.

On December 9, 2013, the Village Board approved a monthly fee for Glen Ellyn residents and businesses in order to fund the Glen Ellyn Volunteer Fire Company (GEVFC) and maintain a path of financial sustainability. In the past, the GEVFC had a donation program which for many years had met their funding needs. However, the donation program had dwindled and was no longer deemed a fair and equitable approach to funding an essential service like fire and emergency response when only 20% of the properties were participating. Given the operational, capital and facility needs of the Company and how the long-standing donation program was not keeping up with those needs, the Village Board instituted this new fee that went into effect May 1, 2014. The Fire Services Fund was created when this new fee went into effect.

In 2017, the Village Board instituted a Capital Fire Service Fee which would be dedicated solely to meeting the needs of the Fire fleet of vehicles as well as to meet ongoing building maintenance and improvements to the two aging fire stations. This Capital Fire Service Fee went into effect on the October 1, 2017 Village Services Bill.

In addition to this funding, the Village supports the Volunteer Fire Company in a number of ways. The Village owns and maintains two fire stations, maintains the Fire fleet and assists in coordinating a replacement schedule, as well as provides IT, HR, and some accounting/financial assistance. The Village also pays for dispatch services through DuComm and assists the overall management of EMS services through a Village contract with Metro. These life safety responsibilities are critical functions for all municipalities, so the Village and Fire Company have and will continue to work closely to provide emergency services through the volunteer model that has saved the Village and Village taxpayers millions of dollars annually.

FUND: FIRE SERVICES FUND
DEPARTMENT: FIRE/ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2020					% CHG 2019
			2018 ACTUAL	2019 ORIG BUD	2019 REV BUD	2019 PROJECTION	2020 BUDGET	
2400 FIRE SERVICES REVENUES								
2400	410118	PROPERTY TAX SSA 18 NORTH FIRE	146,798	186,825	186,825	204,000	103,000	-44.9%
2400	410119	PROPERTY TAX SSA 19 SOUTH FIRE	96,216	121,055	121,055	130,000	67,830	-44.0%
2400	410900	FIRE SERVICES FEE	816,270	815,000	815,000	820,000	820,000	0.6%
2400	410910	CAPITAL FIRE SERVICES FEE	808,270	815,000	815,000	820,000	820,000	0.6%
2400	460100	INTEREST INCOME	19,275	15,000	15,000	37,700	37,700	151.3%
2400	489000	MISCELLANEOUS REVENUE	-	-	-	-	-	0.0%
2400	489100	MISCELLANEOUS - OVER/SHORT	(47)	-	-	-	-	0.0%
TOTAL	FIRE SERVICES REVENUES		1,886,782	1,952,880	1,952,880	2,011,700	1,848,530	-5.3%
24000 FIRE SERVICES EXPENDITURES								
24000	510120	SALARIES - NON PENSIONABLE	19,665	20,500	20,500	1,500	-	-100.0%
24000	510400	FICA TAXES	1,504	1,600	1,600	707	-	-100.0%
24000	520150	FIRE COMPANY CONTRIBUTION	479,336	462,677	462,677	462,677	674,725	45.8%
24000	520620	EMPLOYEE EDUCATION	-	500	500	-	-	-100.0%
24000	520825	AUDIT	8,000	10,000	10,000	12,450	13,000	30.0%
24000	530105	OPERATING SUPPLIES	-	100	100	100	100	0.0%
24000	570125	FIRE STATION RENOVATION	20,383	170,650	220,650	110,000	162,500	-4.8%
24000	570155	VEHICLES	1,003,178	46,400	128,565	158,000	464,703	901.5%
24000	590113	FACIL MAINT SERVICE CHARGE	63,600	76,300	76,300	76,300	62,700	-17.8%
24000	590120	ACCOUNTING SERVICE CHARGE	35,000	33,000	33,000	33,000	40,700	23.3%
TOTAL	FIRE SERVICES EXPENDITURES		1,630,666	821,727	953,892	854,734	1,418,428	72.6%
FIRE SERVICES FUND CHANGE IN FUND BALANCE			256,116	1,131,153	998,988	1,156,966	430,102	-62.0%

Available Cash Analysis

Available, January 1, 2019	2,030,459
Preliminary FY2019 inflow / (outflow)	1,156,966
Budgeted FY2020 inflow / (outflow)	430,102
Projected Available, December 31, 2020	<u>3,617,527</u>

FIRE SERVICES FUND SUMMARY BY FUNCTION

Operations

Revenues	127,769	142,000	142,000	124,057	116,500	-18.0%
Expenditures	127,769	142,000	142,000	124,057	116,500	-18.0%
Annual Net	-	-	-	-	-	0.0%
End of year balance	-	-	-	-	-	0.0%

Contributions to GEVFC

Revenues	479,336	462,677	462,677	462,677	674,725	45.8%
Expenditures	479,336	462,677	462,677	462,677	674,725	45.8%
Annual Net	-	-	-	-	-	0.0%
End of year balance	-	-	-	-	-	0.0%

Vehicle Replacement

Beginning of year balance	833,927	230,749	230,749	230,749	472,749	104.9%
Revenues	-	-	-	-	-	0.0%
Capital Contribution	400,000	400,000	400,000	400,000	400,000	0.0%
Transfers In	-	-	-	-	-	0.0%
Expenditures	1,003,178	46,400	128,565	158,000	464,703	0.0%
Annual Net	(603,178)	353,600	271,435	242,000	(64,703)	-118.3%
End of year balance	230,749	584,349	502,184	472,749	408,046	-30.2%

FUND: FIRE SERVICES FUND
DEPARTMENT: FIRE/ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ORIG BUD	2019 REV BUD	2019 PROJECTION	2020 BUDGET	2020
								% CHG 2019
Facility Funding								
		Beginning of year balance	920,033	1,799,710	1,799,710	1,799,710	2,714,676	50.8%
		Revenues	879,677	948,203	948,203	1,024,966	657,305	-30.7%
		Expenditures	20,383	170,650	220,650	110,000	162,500	0.0%
		Annual Net	859,294	777,553	727,553	914,966	494,805	-36.4%
		End of year balance	1,799,710	2,577,263	2,527,263	2,714,676	3,209,481	24.5%
Total								
		Revenues	1,886,782	1,952,880	1,952,880	2,011,700	1,848,530	-5.3%
		Expenditures	1,630,666	821,727	953,892	854,734	1,418,428	72.6%
		Annual Net	256,116	1,131,153	998,988	1,156,966	430,102	-62.0%
		End of year balance	2,030,459	3,161,612	3,029,447	3,187,425	3,617,527	14.4%

**FUND: FIRE SERVICES FUND
DEPARTMENT: FIRE/ADMINISTRATION**

ACCOUNTS FOR:	2020 BUDGET
2400 FIRE SERVICES REVENUES	
2400 410118 - PROPERTY TAX SSA 18 NORTH FIRE 2019 ESTIMATED LEVY	103,000 103,000
2400 410119 - PROPERTY TAX SSA 19 SOUTH FIRE 2019 ESTIMATED LEVY	67,830 67,830
2400 410900 - FIRE SERVICES FEE PROJECTED FIRE SERVICES FEE BASED ON 2018 ESTIMATE	820,000 820,000
2400 410910 - CAPITAL FIRE SERVICES FEE BASED ON 2018 ESTIMATED ACTUAL	820,000 820,000
2400 460100 - INTEREST INCOME	37,700
TOTAL FIRE SERVICES REVENUES	1,848,530
24000 FIRE SERVICES EXPENDITURES	
24000 520150 - FIRE COMPANY CONTRIBUTION 2020 FIRE COMPANY REQUEST	674,725 674,725
24000 520825 - AUDIT 2019 AUDIT COSTS FOR VOLUNTEER FIRE COMPANY	13,000 13,000
24000 530105 - OPERATING SUPPLIES MISCELLANEOUS SUPPLIES	100 100
24000 570125 - FIRE STATION RENOVATION FS#1 2ND FL HEATING & AC - RECONDITION/ REFURBI 3 UNITS TUCKPOINTING ALLOWANCE BOTH STATIONS BAY FLOOR PAINTING FS#2 FS2 KITCHEN AND BATH FLOOR REMODEL FS#2 HVAC PACKAGE FS#2 CONCRETE PAD FOR TRAINING STRUCTURE	162,500 25,000 15,000 20,000 50,000 45,000 7,500
24000 570155 - VEHICLES SQUAD 61 MDC REPLACEMENT	464,703 424,703 40,000
24000 590113 - FACIL MAINT SERVICE CHARGE REIMBURSEMENT FOR FACILITIES MNT SERVICES	62,700 62,700
24000 590120 - ACCOUNTING SERVICE CHARGE ACCOUNTING SERVICES CHARGE TRANSFER TO GENERAL FUND	40,700 40,700
TOTAL FIRE SERVICES EXPENDITURES	1,418,428

Glen Ellyn Volunteer Fire Department
Income Statement
2020 Budget

9/13/2019

ACCOUNT DESCRIPTION	2018 Actual	2019 Budget	Aug YTD	FY Forecast	Variance	2020 Budget	% Inc/Dec
Revenues							
DONATIONS	(\$8,748)	\$0	(\$2,700)	(\$2,700)	\$2,700	\$0	-100.0%
FIRE SERVICES FEE	(\$479,336)	(\$462,677)	(\$269,895)	(\$462,677)	\$0	(\$674,725)	45.8%
DEVELOPER DONATION	(\$7,500)	(\$20,000)	(\$7,500)	(\$15,000)	(\$5,000)	(\$20,000)	33.3%
2% FOR FIRE TAX	(\$35,937)	(\$45,000)	\$0	(\$36,000)	(\$9,000)	(\$36,000)	0.0%
DONATION FF MEMORIAL	(\$595)	\$0	\$0	\$0	\$0	\$0	#DIV/0!
FIRE INSPECTIONS	(\$2,064)	\$0	\$0	\$0	\$0	\$0	#DIV/0!
INTEREST INCOME	(\$1,999)	(\$150)	(\$66)	(\$116)	(\$34)	(\$150)	29.3%
UNREALIZED GAIN/LOSS ON INV	\$54,918	\$0	\$0	\$0	\$0	\$0	#DIV/0!
FIRE REPORT COPIES REVENUE	\$0	\$0	(\$13)	(\$13)	\$13	\$0	-100.0%
VENDING MACHINE SALES	(\$190)	\$0	\$0	\$0	\$0	\$0	#DIV/0!
MISCELLANEOUS REVENUE	(\$1,004)	(\$1,000)	(\$1,528)	(\$1,500)	\$500	(\$1,000)	-33.3%
G/L ON DISP OF FIXED A	\$0	\$0	(\$35,000)	(\$35,000)	0	\$0	-100.0%
TOTAL REVENUE	(\$482,455)	(\$528,827)	(\$316,702)	(\$553,006)	(\$10,821)	(\$731,875)	32.3%
EXPENSES							
PAYROLL - ADMINISTRATORS	\$49,240	\$57,500	\$29,807	\$72,707	(\$15,207)	\$94,000	29.3%
PAYROLL - FIREFIGHTERS	\$125,186	\$120,000	\$62,353	\$124,706	(\$4,706)	\$125,000	0.2%
PAYROLL - FPB	\$4,046	\$0	\$0	\$0	\$0	\$0	#DIV/0!
FICA TAXES	\$13,649	\$14,500	\$7,050	\$15,510	(\$1,010)	\$16,300	5.1%
FEDERAL UNEMPLOYMENT TAX	\$357	\$650	\$299	\$658	(\$8)	\$700	6.4%
STATE UNEMPLOYMENT TAX	\$469	\$850	\$374	\$823	\$27	\$900	9.4%
PAYROLL PROCESSING FEES	\$2,689	\$3,500	\$1,566	\$3,445	\$55	\$3,300	-4.2%
TOTAL PAYROLL	\$195,636	\$197,000	\$101,449	\$217,849	(\$20,849)	\$240,200	10.3%
CONTRACT LABOR	\$114,645	\$105,000	\$61,840	\$123,680	(\$18,680)	\$125,000	1.1%
PENSION EXPENSE	\$35,126	\$19,000	\$17,712	\$19,000	\$0	\$19,000	0.0%
PAYROLL - OFFICERS	\$900	\$1,300	\$0	\$900	\$400	\$1,200	33.3%
TAX PREP	\$3,850	\$3,500	\$0	\$3,500	\$0	\$3,500	0.0%
BANKING SERVICES	\$205	\$50	\$55	\$55	(\$5)	\$55	0.0%
DUES & MEMBERSHIP	\$5,574	\$6,500	\$4,611	\$6,500	\$0	\$6,500	0.0%
HEALTH & WELLNESS	\$15,757	\$20,000	\$18,543	\$21,000	(\$1,000)	\$21,000	0.0%
INSURANCE	\$18,202	\$30,000	\$9,264	\$24,564	\$5,436	\$30,000	22.1%
MARKETING & PUBLIC RELATIONS	\$0	\$1,500	\$0	\$0	\$1,500	\$500	#DIV/0!
HISTORICAL EXPENSES	\$22,369	\$30,000	\$0	\$10,000	\$20,000	\$22,500	125.0%
TECHNOLOGY & WEBSITE SERVICES	\$9,953	\$8,000	\$5,045	\$8,000	\$0	\$18,000	125.0%
DRILL & TRAINING	\$25,494	\$27,000	\$17,162	\$27,000	\$0	\$45,000	66.7%
FIRE PREVENTION	\$1,203	\$1,500	\$0	\$1,500	\$0	\$1,500	0.0%
MAINTENANCE - AIRPACKS	\$5,607	\$6,000	\$1,667	\$6,000	\$0	\$6,000	0.0%
MAINTENANCE - EQUIPMENT	\$6,318	\$4,500	\$3,138	\$5,000	(\$500)	\$5,000	0.0%
MAINTENANCE - PAGERS/RADIOS	\$2,467	\$7,000	\$1,630	\$7,000	\$0	\$7,000	0.0%
BUILDINGS & GROUNDS	\$3,347	\$6,000	\$6,853	\$7,500	(\$1,500)	\$4,000	-46.7%
SERVICE&RIDER, AWARDS	\$6,930	\$5,000	\$899	\$5,000	\$0	\$5,000	0.0%
SERVICE & RIDER, RECREATION	\$11,552	\$11,000	\$10,405	\$12,000	(\$1,000)	\$12,000	0.0%
SERVICE&RIDER, HOUSE	\$9,982	\$12,000	\$6,309	\$12,000	\$0	\$12,000	0.0%
UTILITIES - CELL PHONE	\$8,246	\$7,100	\$4,916	\$8,427	(\$1,327)	\$8,400	-0.3%
UTILITIES - INTERNET	\$1,381	\$1,500	\$756	\$1,296	\$204	\$1,320	1.9%
UTILITIES - TELEPHONE	\$3,649	\$3,300	\$2,730	\$4,130	(\$830)	\$4,200	1.7%
OFFICE SUPPLIES	\$3,560	\$3,500	\$2,374	\$3,500	\$0	\$5,000	42.9%
OPERATING SUPPLIES	\$3,927	\$4,500	\$2,611	\$4,500	\$0	\$4,500	0.0%
HOSE & APPLIANCES	\$9,084	\$8,500	\$5,712	\$8,500	\$0	\$8,500	0.0%
PERSONAL EQUIPMENT	\$49,279	\$40,000	\$21,243	\$40,000	\$0	\$40,000	0.0%
PERSONAL EQUIPMENT: VOUCHER	\$2,369	\$3,000	(\$642)	\$2,358	\$642	\$3,000	27.2%
WATER RESCUE	\$5,988	\$6,000	\$179	\$6,000	\$0	\$1,000	-83.3%
DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
UNDESIGNATED EXPENSES	\$10,943	\$62,500	\$20,275	\$26,275	\$36,225	\$50,000	90.3%
LOOSE EQUIPMENT	\$23,998	\$21,000	\$7,474	\$21,000	\$0	\$21,000	0.0%
TOTAL EXPENSE	\$617,541	\$662,750	\$334,210	\$644,034	\$39,565	\$731,875	13.6%
NET INCOME	(\$135,086)	(\$133,923)	(\$17,508)	(\$91,028)	\$42,895	\$0	-100.0%

TAX INCREMENT FINANCING FUNDS

Illinois law allows municipalities the ability to designate areas within the municipality's jurisdiction as Tax Increment Financing (TIF) Districts. These districts are used by municipalities as a way to spur economic growth by dedicating additional property tax revenues generated within the TIF district for improvements within the district with the hope of encouraging economic development. Revenues from property tax increment and redevelopment expenditures are accounted for within the respective TIF Funds.

The Village of Glen Ellyn has two Tax Increment Financing (TIF) Funds.

Central Business District (CBD) TIF Fund: The CBD TIF Fund was established in early 2012 to provide for economic development within the Central Business District. TIF startup costs were incurred in FY2012 and were reimbursed with increment received in FY2014. The CBD TIF remains in its infancy; and thus little expenditures have occurred from inception to date. For FY2019, the Village is budgeting to continue the economic development incentive award programs. The Village has approved two TIF redevelopment agreements in 2019. These projects are anticipated to be under construction in 2020 and therefore, no increment or expense is shown in 2020.

Roosevelt Road TIF Fund: The Village began the process of establishing a TIF district on Roosevelt Road between Main Street and Nicoll Way for the purpose of revitalizing this main thoroughfare in Glen Ellyn. The formal adoption of the TIF occurred in late 2013. TIF startup costs were incurred in FY2014 and are being repaid with TIF increment as it is received. This TIF is also in its infancy, and thus little expenditures have occurred from inception to date. FY2020, the Village will continue to evaluate potential redevelopment projects in the area.

FUND: CENTRAL BUSINESS DISTRICT (CBD) TIF FUND
DEPARTMENT: ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ORIG BUD	2019 REV BUD	2019 PROJECTION	2020 BUDGET	2020
								% CHG 2019 ORG BUD
2500 CBD TIF REVENUES								
2500	410100	PROPERTY TAX	212,374	220,500	220,500	299,000	314,000	42.4%
2500	460100	INTEREST INCOME	2,048	1,800	1,800	4,000	3,600	100.0%
TOTAL	CBD TIF REVENUES		214,422	222,300	222,300	303,000	317,600	42.9%
25000 CBD TIF EXPENDITURES								
25000	520406	FACADE/RETAIL AWARD PROGRAM	95,000	125,000	247,750	200,000	125,000	0.0%
25000	520700	LEGAL GENERAL	1,920	-	-	-	-	0.0%
25000	520825	AUDIT	350	360	360	360	370	2.8%
25000	521055	PROFESSIONAL SERVICES - OTHER	31,013	10,000	10,000	5,000	10,000	0.0%
25000	580100	CAPITAL IMPROVEMENTS	-	100,000	100,000	-	-	-100.0%
TOTAL	CBD TIF EXPENDITURES		128,283	235,360	358,110	205,360	135,370	-42.5%
TOTAL	CBD TIF FUND		86,139	(13,060)	(135,810)	97,640	182,230	-1495.3%

Available Cash Analysis

Available, January 1, 2019	405,835
Preliminary FY2019 inflow / (outflow)	97,640
Budgeted FY2020 inflow / (outflow)	182,230
Projected Available, December 31, 2020	<u>685,705</u>

**FUND: CENTRAL BUSINESS DISTRICT (CBD) TIF FUND
DEPARTMENT: ADMINISTRATION**

ACCOUNTS FOR:	2020 BUDGET
2500 CBD TIF REVENUES	
2500 410100 - PROPERTY TAX	314,000
BUDGETED AT A 5% INCREASE FROM 2018 TIF LEVY	314,000
2500 460100 - INTEREST INCOME	3,600
\$300 ESTIMATED PER MONTH	3,600
TOTAL CBD TIF REVENUES	317,600
25000 CBD TIF EXPENDITURES	
25000 520406 - FACADE/RETAIL AWARD PROGRAM	125,000
FACADE, INTERIOR & FIRE AWARDS	125,000
25000 520825 - AUDIT	370
TIF AUDIT REQUIRED BY STATE STATUTE	370
25000 521055 - PROFESSIONAL SERVICES - OTHER	10,000
FINANCIAL ANALYSIS/MODELING	10,000
TOTAL CBD TIF EXPENDITURES	135,370

FUND ROOSEVELT ROAD TIF FUND
DEPARTMENT ADMINISTRATION

ORG	OBJECT	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUI	2019 PROJECTION	2020 BUDGET	2020
								% CHG 2019 ORG BUG
2600 ROOSEVELT ROAD REVENUES								
2600	410100	PROPERTY TAX	83,052	87,000	87,000	99,150	104,000	19.5%
2600	460100	INTEREST INCOME	-	100	100	-	100	0.0%
TOTAL	ROOSEVELT ROAD REVENUE		83,052	87,100	87,100	99,150	104,100	19.5%
26000 ROOSEVELT RD EXPENDITURES								
26000	520406	AWARD PROGRAM	15,000	15,000	15,000	-	15,000	0.0%
26000	520825	AUDIT	-	360	360	-	370	2.8%
26000	521055	PROFESSIONAL SERVICES - OTHER	10,000	10,000	10,000	-	10,000	0.0%
26000	580100	CAPITAL IMPROVEMENTS	-	-	-	54,167	-	0.0%
TOTAL	ROOSEVELT RD EXPENDITURES		25,000	25,360	25,360	54,167	25,370	0.0%
TOTAL	ROOSEVELT ROAD TIF		58,052	61,740	61,740	44,983	78,730	28%

Available Cash Analysis

Available, January 1, 2019	76,871
Preliminary FY2019 inflow / (outflow)	44,983
Budgeted FY2020 inflow / (outflow)	78,730
Projected Available, December 31, 2020	200,584

**FUND: ROOSEVELT ROAD TIF FUND
DEPARTMENT: ADMINISTRATION**

ACCOUNTS FOR:	2020 BUDGET
2600 ROOSEVELT ROAD REVENUES	
2600 410100 - PROPERTY TAX	104,000
BASED ON 5% INCREASE FROM 2018 LEVY	104,000
2600 460100 - INTEREST INCOME	100
TOTAL ROOSEVELT ROAD REVENUES	104,100
26000 ROOSEVELT RD EXPENDITURES	
26000 520406 - AWARD PROGRAM	15,000
FIRE AWARD PROGRAM	15,000
26000 520825 - AUDIT	370
ANNUAL COMPLIANCE AUDIT	370
26000 521055 - PROFESSIONAL SERVICES - OTHER	10,000
TIF FINANCIAL MODELING/CONSULTING SERVICES	10,000
TOTAL ROOSEVELT RD EXPENDITURES	25,370

FORFEITURE FUND

The Forfeiture Fund was new to the budget in Fiscal Year 2018. Previously, these accounts were included in the General Fund budget. The Village has three sources of forfeiture funds including seized property, state drug forfeiture funds, and federal drug forfeiture funds. Each set of funds has specific regulations regarding its use according to federal and state statutes.

FUND: FORFEITURE FUND
DEPARTMENT: POLICE

ORG	OBJECT	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ORIG BUD	2019 REV BUD	2019 PROJECTION	2020 BUDGET	2020 % CHG 2019 ORG BUD
2700 FORFEITURE REVENUES								
2700	460100	INTEREST INCOME	10,391	9,700	9,700	10,000	4,000	-58.8%
2700	480120	STATE DRUG FORFEITURE PROCEEDS	14,658	-	-	1,856	-	0.0%
2700	480125	FED DRUG FORFEITURE PROCEEDS	477,383	260,000	260,000	241,000	-	-100.0%
2700	480130	ARTICLE 36 SEIZED PROPERTY	3,555	-	-	-	-	0.0%
2700	489000	MISCELLANEOUS REVENUE	-	2,000	2,000	-	2,000	0.0%
2700	490800	OPERATING TRANSFER IN	-	-	-	-	-	0.0%
TOTAL	FORFEITURE REVENUES		505,987	271,700	271,700	252,856	6,000	-97.8%
27100 SEIZED PROPERTY EXPENDITURES								
27100	520936	SEIZED PROPERTY	3,273	-	-	155	-	0.0%
TOTAL	SEIZED REVENUES		3,273	-	-	155	-	0.0%
27200 FEDERAL FORFEITURE EXPENDITURES								
27200	520931	FEDERAL DRUG	18,889	-	-	30,000	-	0.0%
27200	580110	EQUIPMENT/CAPITAL OUTLAY	23,061	52,300	52,300	52,300	-	-100.0%
27200	590400	TRANSFER TO CAP PROJECTS FUND	300,000	300,000	300,000	300,000	-	-100.0%
27200	590910	OPERATING TRANSFER OUT	174,196	157,000	157,000	165,000	-	-100.0%
TOTAL	FEDERAL FORFEITURE EXPENDITURES		516,146	509,300	509,300	547,300	-	-100.0%
27300 STATE FORFEITURE EXPENDITURES								
27300	520933	STATE DRUG	5,976	-	-	5,000	-	0.0%
TOTAL	SEIZED EXPENDITURES		5,976	-	-	5,000	-	0.0%
FORFEITURE CHANGE IN FUND BALANCE			(19,408)	(237,600)	(237,600)	(299,599)	6,000	-102.5%

Available Cash Analysis

Available, January 1, 2019	310,557
Preliminary FY2019 inflow / (outflow)	(299,599)
Budgeted FY2020 inflow / (outflow)	6,000
Projected Available, December 31, 2020	16,958

FUND: FORFEITURE FUND
DEPARTMENT: POLICE

ACCOUNTS FOR:	2020 BUDGET
2700 FORFEITURE REVENUES	
2700 460100 - INTEREST INCOME	4,000
2700 489000 - MISCELLANEOUS REVENUE	2,000
TOTAL FORFEITURE REVENUES	6,000