



2019 Annual Budget

Village President Kathleen Wells

Trustee Guadalupe Berrios

Trustee Cynthia Goffe

Trustee Kenneth Hinkle

Trustee Brian Johnson

Trustee Ernie Rossi

Trustee Laura Rude

Village Administrator Christophe E. Jenkins

Overview

This budget document represents the first budget created under the newly appointed Village Administrator position, that soon after merged with the Clerk/Treasurer role. Much appreciation goes out to the Village President, Board of Trustees, and Municipal and County neighbors for assisting in this draft.

The overall outlook of the Village is promising for next year. With full rental utilization, the net income for the Village is strong. We hope to use these rising tides to continue to make investments in paying down debt, invest in Village maintenance, and prep for implementation of a strategic plan, so we might continue to better the quality of life in the Village of Elmwood Park for all its residents.

Thank you,

Christophe E. Jenkins

Village Administrator

Intergovernmental Revenue:

Majority of revenue numbers for 2019 are fixed from contracts still in play from the previous year. Local Transportation Aid and State Shared Recycling grants are reflected with the State's 2019 numbers.

Personal Property Aid is a new line item given to us from the State and has been added accordingly.

INCOME		2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Fines, Forfeits and Penalties		\$1,000.00	\$1,000.00	\$807.02	\$1,100.54
Intergovernmental Revenue					
	Computer Aid	\$28.00	\$28.00	\$28.41	\$28.00
	Fire Dues	\$1,660.00	\$1,660.00	\$0.00	\$1,657.21
	Local Transportation Aid	\$5,853.05	\$5,921.00	\$2,960.48	\$6,578.87
	Recycling Grant	\$2,700.00	\$2,700.00	\$2,779.41	\$2,776.48
	Personal Property Aid	\$540.28	NA	NA	NA
	State Shared Revenues	\$12,750.00	\$13,417.00	\$2,579.67	\$12,750.45
Total Intergovernmental Revenue		\$23,531.33	\$23,726.00	\$11,469.80	\$23,791.01

Tax Revenues:

2017 Assessed Value of the Village for the 2018 Budget came in at \$34,672,400.00. 2018 Assessed Value has gone up to \$39,674,500.00.

Under the 2017-2019 state budget, a municipality can increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction. If no new construction occurred in your community, then your allowable levy increase is zero percent.

Our General Obligation Debt Payment for 2019 is \$77,742.84. Our 2018 Levy Limit is \$116,752.00. The total of these is our Tax Revenue for General Property Taxes: \$194,494.00 – a -\$438 decrease from last year. This amount is set by the State and cannot be increased unless by referendum.

INCOME	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Tax Revenue - VEP				
General Property Taxes - VOE	\$194,494.00	\$194,932.00	\$153,708.65	\$352,901.92
Lottery Tax Collection	\$0	\$0.00	\$0.00	\$0.00
Total Tax Revenue - VEP	\$194,494.00	\$194,932.00	\$153,708.65	\$352,901.92

Licenses, Permits, and Interest Incomes:

With the growth of the economy has come the desire of residents to invest and add more to their homes. Seeing this trend, we increased building permits. Electrical and plumbing have been historically low and have been adjusted to more conservative numbers. With interest rates going up, that also has raised our potential interest income from our savings accounts.

INCOME	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Licenses and Permits				
Building Permits	\$1,000.00	\$700.00	\$931.05	\$1,149.87
Electrical Permits	\$200.00	\$450.00	\$112.20	\$34.84
Franchise/Cable Fees	\$3,500.00	\$3,500.00	\$2,349.10	\$4,446.03
Plumbing Permits	\$25.00	\$25.00	\$25.00	\$20.00
Total Licenses and Permits	\$4,725.00	\$4,675.00	\$3,417.35	\$5,670.54
Dog License Fees	\$750.00	\$750.00	\$651.22	\$1,043.40
Interest Income	\$2,000.00	\$550.00	\$1,381.45	\$947.65

Rental Income:

As can be noted below, we have renters lined up for all 5 buildings in the Taylor Complex. This greatly benefits our budget as an income stream. Building #5, which was a burden on the budget for the last couple years is now benefiting us through the rental to Crown Jewel Academy. Those same tenants have offered to rent Building #2 after cleaning it up, which also helps the Village greatly. Building #2 and #5 rental incomes reflect the Village's previously agreed upon monthly amounts. Building #1 and #4 will continue to be rented out by most of its current tenants.

Additional tenants on the other side of Building #4 will bring the rent and utilities up to full hopes (Utilities make up \$250 per month per side = \$6,000/annually). Though Gym Rentals have gone down due to sports teams no longer using the facility, Hall Rentals have been on a fantastic track record. I tasked the Village with boosting this to \$20,000.00 in income and can foresee this as an obtainable goal.

INCOME	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Rental Income				
3554 Taylor Ave, BB	\$43,260.00	\$43,260.00	\$25,343.12	\$42,630.00
Bldg. 1				
Rent	\$16,000.00	\$15,870.00	\$10,759.70	\$15,850.00
Utilities	\$1,800.00	\$1,200.00	\$825.00	\$1,144.08
Bldg. 2	\$36,000.00	\$19,776.00	\$19,776.00	\$38,976.00
Bldg. 3				
Gym Rental	\$7,000.00	\$17,500.00	\$12,290.50	\$22,760.46
Hall Rental	\$20,000	\$15,500.00	\$13,705.00	\$16,527.50
Bldg. 4				
Rent	\$36,000	\$12,450.00	\$7,217.50	\$12,060.00
Utilities	\$6,000.00	\$3,000.00	\$1,795.00	\$3,015.00
Bldg 5				
Rent	\$36,000.00	0	(\$1,500.00)	\$0.00
Utilities	0	0	0	0
Cell Tower Rent	\$15,130.00	\$15,130.00	\$9,045.89	\$15,192.04
Total Rental Income	\$217,190	\$143,686	\$99,207.74	\$168,155.08

INCOME	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Dog License Fees	\$750.00	\$750.00	\$651.22	\$1,043.40
Fines, Forfeits and Penalties	\$1,000.00	\$1,000.00	\$807.02	\$1,100.54
Intergovernmental Revenue				
Computer Aid	\$28.00	\$28.00	\$28.41	\$28.00
Fire Dues	\$1,660.00	\$1,660.00	\$0.00	\$1,657.21
Local Transportation Aid	\$5,853.05	\$5,921.00	\$2,960.48	\$6,578.87
Recycling Grant	\$2,700.00	\$2,700.00	\$2,779.41	\$2,776.48
Personal Property Aid	\$540.28	NA	NA	NA
State Shared Revenues	\$12,750.00	\$13,417.00	\$2,579.67	\$12,750.45
Total Intergovernmental Revenue	\$23,531.33	\$23,726.00	\$11,469.80	\$23,791.01
Licenses and Permits				
Building Permits	\$1,000.00	\$700.00	\$931.05	\$1,149.87
Electrical Permits	\$200.00	\$450.00	\$112.20	\$34.84
Franchise/Cable Fees	\$3,500.00	\$3,500.00	\$2,349.10	\$4,446.03
Plumbing Permits	\$25.00	\$25.00	\$25.00	\$20.00
Total Licenses and Permits	\$4,725.00	\$4,675.00	\$3,417.35	\$5,670.54
Interest Income	\$2,000.00	\$550.00	\$1,381.45	\$947.65
Rental Income				
3554 Taylor Ave, BB	\$43,260.00	\$43,260.00	\$25,343.12	\$42,630.00
Bldg. 1				
Rent	\$16,000.00	\$15,870.00	\$10,759.70	\$15,850.00
Utilities	\$1,800.00	\$1,200.00	\$825.00	\$1,144.08
Bldg. 2	\$36,000.00	\$19,776.00	\$19,776.00	\$38,976.00
Bldg. 3				
Gym Rental	\$7,000.00	\$17,500.00	\$12,290.50	\$22,760.46
Hall Rental	\$20,000	\$15,500.00	\$13,705.00	\$16,527.50
Bldg. 4				
Rent	\$36,000	\$12,450.00	\$7,217.50	\$12,060.00
Utilities	\$6,000.00	\$3,000.00	\$1,795.00	\$3,015.00
Bldg 5				
Rent	\$36,000.00	0	(\$1,500.00)	\$0.00
Utilities	0	0	0	0
Cell Tower Rent	\$15,130.00	\$15,130.00	\$9,045.89	\$15,192.04
Total Rental Income	\$217,190	\$143,686	\$99,207.74	\$168,155.08
Public Charges for Services	\$100.00	\$100.00	\$0.00	\$100.00
Tax Revenue - VEP				
General Property Taxes - VOE	\$194,494.00	\$194,932.00	\$153,708.65	\$352,901.92
Lottery Tax Collection	\$0	\$0.00	\$0.00	\$0.00
Total Tax Revenue - VEP	\$194,494.00	\$194,932.00	\$153,708.65	\$352,901.92
TOTAL INCOME	\$443,790.33	\$369,419.00	\$270,871.23	\$561,131.94

LGIP Loan:

2019 LGIP Loan payments are reflected. There are 7 years (including 2019) and \$470,932.80 of principal left to pay on this debt. The Village may borrow up to 5% of our total Assessed Value if we would desire. Assessed value of the Village in 2019 is \$39,674,500.00. That means the Village still has room to hypothetically borrow up to \$1.5 million. Doing any borrowing would then automatically raise the tax levy we would place on residents.

EXPENSES	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Loan:				
Interest	\$17,659.98	\$19,832.00	\$19,831.65	\$20,354.94
Principle	\$60,082.86	\$57,911.00	\$57,911.19	\$55,818.01
Total Loan	\$77,742.84	\$77,743.00	\$77,742.84	\$76,172.95

General Government Expenses:

2019 general government expenses have not changed much since last year. We plan on utilizing our legal counsel more in the coming year as we update our ordinances, and for protection against any possible suits the Village may get caught up in. Property insurance annual costs have risen slightly. And finally, Health and Human Services and Election costs have been corrected to accurately reflect the contracted numbers.

EXPENSES	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
General Government:				
Special Assessments	\$1,150.00	\$1,150.00	\$0.00	\$800.00
Unemployment Insurance	\$0.00	\$0.00	\$50.00	\$4,346.40
Assessor & Expenses	\$1,000.00	\$1,000.00	\$750.00	\$8,269.25
Association Dues & Conventions	\$500.00	\$500.00	\$0.00	\$339.60
Attorney	\$30,000.00	\$10,000.00	\$2,390.92	\$3,766.50
Audit	\$3,800.00	\$3,800.00	\$3,775.88	\$8,220.00
City Assessments	\$2,800.00	\$2,800.00	(\$5.00)	\$6,969.17
Election Wages & Expenses	\$7,000.00	\$3,500.00	\$1,385.78	\$6,358.69
Property Insurance	\$11,300.00	\$10,300.00	\$10,788.00	\$10,880.00
Health & Human Services				
Animal Control (Humane Soc)	\$1000.00	\$233.00	\$136.78	\$258.44
Public Health Services	\$1,628.00	\$1,695.00	\$1,628.00	\$1,628.00
Total Health & Human Services	\$2,628.00	\$1,928.00	\$1,764.78	\$1,886.44
Public Safety:				
Fire Department & Rescue Squad	\$55,000.00	\$55,000.00	\$40,924.50	\$53,483.80
Police/Sheriff	\$3,000.00	\$3,000.00	\$1,492.22	\$3,054.17
Total Public Safety	\$58,000.00	\$58,000.00	\$42,416.72	\$56,537.97

Maintenance Expenses:

We foresee additional repairs on the Beebe school building but will play conservatively within the \$1,000.00 cap for next year. Instead, we allocated \$10,000 additional dollars to Taylor Complex. In previous years, the \$30,000 was split evenly between the 5 buildings – this would require moving funds between each of the buildings. Instead, we lumped it into one “Taylor Complex” fund to avoid this. The increase is in anticipation of paying for air conditioning and furnace repairs/replacements in some of these buildings. This will become clearer as a Strategic Plan for facilities takes shape. New this year is a “Grounds Maintenance” line item. In 2018 and 2017, it was found that the amounts listed were getting lumped into a “Maintenance – Other” line item. To allocate these funds properly and provide for a maintenance line item outside of those of the buildings, the new line item was created.

EXPENSES	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Maintenance Expenses:				
3554 Taylor Ave - BB	\$1,000.00	\$1,000.00	\$44.72	\$1,074.92
Taylor Complex	\$40,000.00	\$30,000.00	\$2,309.67	\$5,974.67
Grounds Maintenance	\$10,000.00	\$0.00	\$7,466.94	\$6,259.33

Office, Postage, and Printing Expenses:

Amounts virtually remain the same. Postage costs have gone up, so we adjusted to account for that. Meanwhile, we added an additional signer on our bank accounts to now waive the \$200.00 of bank fees. In addition to the previously budgeting Printing and Publications category, we added an additional \$750 for marketing. This would be used for village flyers and other items that might go out to communicate with our residents.

EXPENSES	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Office Supplies & Postage:				
Flowers - Memorials	\$175.00	\$175.00	\$40.00	\$167.58
Office Supplies	\$2,000.00	\$2,000.00	\$1,952.30	\$4,738.73
Postage	\$250.00	\$175.00	\$190.34	\$266.09
Bank Service Fees	0	\$200.00	\$148.86	\$199.00
Total Office Supplies & Postage	\$2,425.00	\$2,550.00	\$2,331.50	\$9,613.98
Printing, Publications, & Marketing	\$1,000.00	\$250.00	\$0.00	\$427.34

Utilities Expenses:

Costs for utilities have been pretty much cut in half as more expenses have been covered either by reimbursement or full takeover of these costs. Costs have also been more aligned with actuals.

EXPENSES	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Utilities:				
Building 1A				
Water	\$500.00	\$255.68	\$230.84	\$292.51
Gas/Electric	\$2,250.00	\$2,602.48	\$1,676.02	\$5,371.56
Total Building 1A	\$2,750.00	\$2,858.16	\$1,906.86	\$5,664.07
Building 1B				
Gas/Electric	\$750.00	\$795.13	\$351.64	\$735.19
Total Building 1B	\$750.00	\$795.13	\$351.64	\$735.19
Building 2				
Water	\$0.00	\$0.00	\$0.00	\$0.00
Gas/Electric	\$0.00	\$0.00	\$0.00	\$0.00
Total Building 2	\$0.00	\$0.00	\$0.00	\$0.00
Building 3				
Water	\$300.00	\$456.97	\$314.19	\$477.57
Gas/Electric	\$5,500.00	\$7,148.64	\$3,594.29	\$6,822.28
Total Building 3	\$5,800.00	\$7,605.61	\$3,904.48	\$7,299.85
Building 4A				
Gas/Electric	\$1,000.00	\$3,619.33	\$718.36	\$3,366.03
Total Building 4A	\$1,000.00	\$3,619.33	\$718.36	\$3,366.03
Building 4B				
Water	\$200.00	\$249.19	\$189.27	\$282.77
Gas/Electric	\$3,000.00	\$1,901.60	\$2,479.91	\$2,029.41
Total Building 4B	\$3,200.00	\$2,150.79	\$2,669.18	\$2,312.18
Building 5A				
Water	\$0.00	\$3,890.07	\$0.00	\$4,146.29
Gas/Electric	\$0.00	\$275.00	\$1,295.84	\$3,505.44
Total Building 5A	\$0.00	\$4,165.07	\$1,295.84	\$7,651.73
Building 5B				
Water	\$0.00	\$0.00	\$93.47	\$76.40
Gas/Electric	\$0.00	\$1,220.73	\$133.64	\$1,055.09
Total Building 5B	\$0.00	\$1,220.73	\$227.11	\$1,131.49
Total Utilities	\$13,500.00	\$22,414.83	\$11,077.47	\$28,542.08

Payroll Expenses:

The only change in payroll expenses shows the combination of the salaries for the previous Clerk/Treasurer position (\$20,000) and Administrator (\$18,000) into the new combined role and salary.

EXPENSES		2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Payroll Expenses:					
	President	\$4,000.00	\$4,000.00	\$2,000.00	\$4,000.00
	Trustees	\$6,000.00	\$6,000.00	\$3,000.00	\$5,863.17
	Village Administrator	\$38,000.00	\$38,000.00	\$11,538.45	\$20,092.29
	Employer Portion of SS/Medicare	\$5,550.00	\$5,550.00	\$2,082.87	\$3,691.09
	Hall Rental Open/Close	\$3,100.00	\$3,100.00	\$1,612.50	\$3,250.00
	Maintenance Workers' Payroll	\$15,000.00	\$15,000.00	\$9,076.00	\$15,720.12
Total Payroll Expenses		\$71,650.00	\$71,650.00	\$29,284.82	\$52,616.67

Public Works Expenses:

Sewer maintenance has gone down – a recommendation by Trustee Rossi. In previous years, this fund wasn't used. There are plans by Trustee Rossi, which will be added to the yet-to-come Strategic Plan, that will begin some maintenance work on our sewer system. Street lighting has also been adjusted to be more in line with actuals.

EXPENSES	2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Public Works:				
Garbage Removal	\$31,000.00	\$31,000.00	\$15,713.25	\$32,418.60
Recycling Expense	\$7,000.00	\$7,000.00	\$6,184.85	\$8,208.20
Road Maintenance/Construction	\$28,500.00	\$32,000.00	(\$2,630.00)	\$4,890
Sewer Maintenance	\$10,000.00	\$16,875.00	\$625.00	\$0.00
Signs - Street & Village	\$300.00	\$300.00	\$0.00	\$0.00
Snow Removal/Salting & Sanding	\$25,000.00	\$25,000.00	\$17,827.50	\$24,281.00
Street Lighting	\$5,000.00	\$4,700.00	\$3,974.00	\$15,786.82
Total Public Works	\$106,800.00	\$116,875.00	\$41,694.60	\$85,584.62

EXPENSES		2019	2018 Budgeted	2018 6 Mo Mark	2017 Actual
Loan:					
	Interest	\$17,659.98	\$19,832.00	\$19,831.65	\$20,354.94
	Principle	\$60,082.86	\$57,911.00	\$57,911.19	\$55,818.01
Total Loan		\$77,742.84	\$77,743.00	\$77,742.84	\$76,172.95
General Government:					
Special Assessments		\$1,150.00	\$1,150.00	\$0.00	\$800.00
Unemployment Insurance		\$0.00	\$0.00	\$50.00	\$4,346.40
Assessor & Expenses		\$1,000.00	\$1,000.00	\$750.00	\$8,269.25
Association Dues & Conventions		\$500.00	\$500.00	\$0.00	\$339.60
Attorney		\$30,000.00	\$10,000.00	\$2,390.92	\$3,766.50
Audit		\$3,800.00	\$3,800.00	\$3,775.88	\$8,220.00
City Assessments		\$2,800.00	\$2,800.00	(\$5.00)	\$6,969.17
Election Wages & Expenses		\$7,000.00	\$3,500.00	\$1,385.78	\$6,358.69
Maintenance Expenses:					
	3554 Taylor Ave - BB	\$1,000.00	\$1,000.00	\$44.72	\$1,074.92
	Taylor Complex	\$40,000.00	\$30,000.00	\$2,309.67	\$5,974.67
	Grounds Maintenance	\$10,000.00	\$0.00	\$7,466.94	\$6,259.33
Office Supplies & Postage:					
	Flowers - Memorials	\$175.00	\$175.00	\$40.00	\$167.58
	Office Supplies	\$2,000.00	\$2,000.00	\$1,952.30	\$4,738.73
	Postage	\$250.00	\$175.00	\$190.34	\$266.09
	Bank Service Fees	0	\$200.00	\$148.86	\$199.00
Total Office Supplies & Postage		\$2,425.00	\$2,550.00	\$2,331.50	\$9,613.98
Printing, Publications, & Marketing		\$1,000.00	\$250.00	\$0.00	\$427.34
Property Insurance		\$11,300.00	\$10,300.00	\$10,788.00	\$10,880.00
Utilities:					
Building 1A					
	Water	\$500.00	\$255.68	\$230.84	\$292.51
	Gas/Electric	\$2,250.00	\$2,602.48	\$1,676.02	\$5,371.56
Total Building 1A		\$2,750.00	\$2,858.16	\$1,906.86	\$5,664.07
Building 1B					
	Gas/Electric	\$750.00	\$795.13	\$351.64	\$735.19
Total Building 1B		\$750.00	\$795.13	\$351.64	\$735.19
Building 2					
	Water	\$0.00	\$0.00	\$0.00	\$0.00
	Gas/Electric	\$0.00	\$0.00	\$0.00	\$0.00
Total Building 2		\$0.00	\$0.00	\$0.00	\$0.00
Building 3					
	Water	\$300.00	\$456.97	\$314.19	\$477.57
	Gas/Electric	\$5,500.00	\$7,148.64	\$3,594.29	\$6,822.28
Total Building 3		\$5,800.00	\$7,605.61	\$3,904.48	\$7,299.85

	Building 4A				
	Gas/Electric	\$1,000.00	\$3,619.33	\$718.36	\$3,366.03
	Total Building 4A	\$1,000.00	\$3,619.33	\$718.36	\$3,366.03
	Building 4B				
	Water	\$200.00	\$249.19	\$189.27	\$282.77
	Gas/Electric	\$3,000.00	\$1,901.60	\$2,479.91	\$2,029.41
	Total Building 4B	\$3,200.00	\$2,150.79	\$2,669.18	\$2,312.18
	Building 5A				
	Water	\$0.00	\$3,890.07	\$0.00	\$4,146.29
	Gas/Electric	\$0.00	\$275.00	\$1,295.84	\$3,505.44
	Total Building 5A	\$0.00	\$4,165.07	\$1,295.84	\$7,651.73
	Building 5B				
	Water	\$0.00	\$0.00	\$93.47	\$76.40
	Gas/Electric	\$0.00	\$1,220.73	\$133.64	\$1,055.09
	Total Building 5B	\$0.00	\$1,220.73	\$227.11	\$1,131.49
	Total Utilities	\$13,500.00	\$22,414.83	\$11,077.47	\$28,542.08
	Health & Human Services				
	Animal Control (Humane Soc)	\$1,000.00	\$233.00	\$136.78	\$258.44
	Public Health Services	\$1,628.00	\$1,695.00	\$1,628.00	\$1,628.00
	Total Health & Human Services	\$2,628.00	\$1,928.00	\$1,764.78	\$1,886.44
	Payroll Expenses:				
	President	\$4,000.00	\$4,000.00	\$2,000.00	\$4,000.00
	Trustees	\$6,000.00	\$6,000.00	\$3,000.00	\$5,863.17
	Village Administrator	\$38,000.00	\$38,000.00	\$11,538.45	\$20,092.29
	Employer Portion of SS/Medicare	\$5,550.00	\$5,550.00	\$2,082.87	\$3,691.09
	Hall Rental Open/Close	\$3,100.00	\$3,100.00	\$1,612.50	\$3,250.00
	Maintenance Workers' Payroll	\$15,000.00	\$15,000.00	\$9,076.00	\$15,720.12
	Total Payroll Expenses	\$71,650.00	\$71,650.00	\$29,284.82	\$52,616.67
	Public Safety:				
	Fire Department & Rescue Squad	\$55,000.00	\$55,000.00	\$40,924.50	\$53,483.80
	Police/Sheriff	\$3,000.00	\$3,000.00	\$1,492.22	\$3,054.17
	Total Public Safety	\$58,000.00	\$58,000.00	\$42,416.72	\$56,537.97
	Public Works:				
	Garbage Removal	\$31,000.00	\$31,000.00	\$15,713.25	\$32,418.60
	Recycling Expense	\$7,000.00	\$7,000.00	\$6,184.85	\$8,208.20
	Road Maintenance/Construction	\$28,500.00	\$32,000.00	(\$2,630.00)	\$4,890
	Sewer Maintenance	\$10,000.00	\$16,875.00	\$625.00	\$0.00
	Signs - Street & Village	\$300.00	\$300.00	\$0.00	\$0.00
	Snow Removal/Salting & Sanding	\$25,000.00	\$25,000.00	\$17,827.50	\$24,281.00
	Street Lighting	\$5,000.00	\$4,700.00	\$3,974.00	\$15,786.82
	Total Public Works	\$106,800.00	\$116,875.00	\$41,694.60	\$85,584.62
	TOTAL EXPENSES	\$442,295.84	\$415,460.83	\$235,269.64	\$374,640.58
	NET INCOME.....	\$1,494.49	(\$46,041.83)	\$35,601.59	\$186,491.36