Crest Hill
CITY OF NEIGHBORS

To: Mayor Soliman and City Council

From: Glen Conklin, Treasurer and Lisa Banovetz, Director of Finance

Date: February 12, 2024

Re: Fiscal Year 2024~2025 Budget

Honorable Mayor and City Council:

I am pleased to present the DRAFT Fiscal Year 2024~2025 annual municipal budget which includes projections for the Fiscal Year beginning May 1, 2024, and ending April 30, 2025.

Purpose

The purpose of the City's annual budget process is to present the City Council with a budget which best addresses the intent of how resources will be spent on behalf of the stakeholders of the City of Crest Hill. This process is intended to provide transparency in addition to ensuring that all resources will be disbursed in the most efficient and effective manner possible.

This process will provide City Council with an opportunity to verify that the City is maintaining its current service levels to its residents and community stakeholders, and that it is allocating the necessary funding for infrastructure improvements, while working within the constraints of increases in costs that have resulted from inflationary pressures and supply chain issues. This process, if conducted effectively, will result in a collective understanding of how and where the City's limited fiscal resources will be disbursed.

The budget serves as a financial plan, an operations guide, and a communications device. As a financial plan, this document is the City's primary instrument for promoting solvency, efficiency, and collective choices regarding the distribution and allocation of available resources. As an operations guide, it articulates departmental action goals in addition to how these goals will be accomplished. As a communications device, it contains information pertaining to key issues facing the City and priorities how the City's resources will be expended.

The City's goal is to verify that it is providing services that enrich the quality of life for its residents, in addition to ensuring that decisions are of sound fiscal management, and that all funds are expended in a manner to foster a dynamic business environment, while creating an inclusive community that values diversity.

This budget format is consistent with Generally Accepted Accounting Principles (GAAP) and has been prepared in accordance with all applicable federal, state, and local laws.

Legal Requirements

State law requires that all general-purpose local governments pass an appropriation ordinance within the first quarter of each fiscal year, or an annual budget shall be adopted by the corporate authorities before the beginning of each fiscal year to which it applies. On February 6, 2023, City Council amended its ordinance and adopted sections 5/8-2-9.1 through and including sections 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes (Municipal Code) which provide for a municipality's financial operations under an annual budget in lieu of an appropriation ordinance. It also approved an ordinance adopting the Budget System and added a new Chapter 3.01, section 3.01.010 (Budget System Adopted) to Title 3 (Revenue and Finance) of the City of Crest Hill Code of Ordinances. Under the Budget System, the City must receive approval from its City Council and adopt its upcoming fiscal year budget by April 30th of each fiscal year.

Budget Highlights

The current Draft budget shows a combined budget deficit of ($7,846,414). City staff (staff) will present the individual funds that are currently showing a budget deficit and explain what the current budget assumptions are for the 2024~2025 Fiscal Year. Staff will take direction from the Council on how to expend and budget the City's funds for Fiscal Year 2024~2025. Staff will also act on all other input the Council provides towards producing a balanced Fiscal Year 2024~2025 budget. A revised Draft Fiscal Year 2024~2025 budget will be presented at the February 26, 2024, work session which will reflect the Council's direction that is received during this work session.

The City's General Fund is currently showing a budget deficit of ($441,854).

Below is a summary of some of the assumptions for the General Fund for Fiscal Year 2024~2025 which the City will take direction from Council on these assumptions:

- The revenue the City receives from its property tax levy has historically been split 50%~50% between the General Fund and the Police Pension Fund. The current actuary recommendation for the City for Fiscal Year 2024~2025 was to contribute $250,000 more towards the Police Pension Fund which has reduced the amount of revenue that the City's General Fund will receive from its property tax levy by $250,000. This has contributed to the City's General Fund budgeted deficit for Fiscal Year 2024~2025.
- Non-union salaries will be determined by Council before the Fiscal Year 2024~2025 budget is finalized. Currently, there is a 5% placeholder in the Draft budget. Below is a list of non-union employees who the Council will determine what percentage raise these individuals will receive for the upcoming fiscal year. The Fiscal Year 2024~2025 budget will be adjusted accordingly once the Council has decided the raises. The recommendation would be a raise for individual City employees in the range between 2% and 6%. Anything over 6%, without a corresponding title change, may result in an accelerated payment penalty from IMRF if an employee retires within his/her final earning period which differs if an employee is either Tier 1 or Tier 2.

Current non-union employees (in alphabetical order) are:

Name	Primary Position
Banovetz, Lisa	Finance Director
Cabay, Regina L	Utility Billing Supervisor
Clark, Edward L	Police Chief
Cornejo, Maria	Building Maintenance
DeHaro, Marybel	Administrative Asst
Dobczyk, Ryan M	Deputy Chief
Kikkert, Lisa	Records Supervisor
Kosieck, Terrance	Part-Time Building Inspector
Kozerka, Karen R	Deputy City Clerk
Martino, Adalberta	Administrative Asst
Open	Economic Development Director

Open	Human Resource Manager
Open	Inspector
Open	Planner
Open	Public Works Director
Opiola, Jason F	Deputy Chief
Phillips, Scott	CSO
Schmeckpeper, Alexandra	Audio/Visual Specialist
Seeman, Donald	Building Commissioner
Unbudgeted	Assistant Public Works Director
Valenti, Steven	Building Inspector
Wiedeman, Ronald	City Engineer

- The Fiscal Year 2024~2025 Budget added an additional employee for an Audio/Visual Specialist in the Police Department that was not in the previous year's budget.
- The current revenue projections for the General Fund do include the state shared revenue projections which are provided by IML in February of each year. The revenue categories, which are allocated based on per-capita population, are for:
    - State Income Tax
    - State Use Tax
    - Cannabis
    - MFT (which is part of IML's projections but not part of the General Fund revenue).
- The salaries for all 150 employees increased by 4% from the previous year, per the collective bargaining agreement.
- The salaries for all MAP union employees increased by 3.5% over the previous year, per the collective bargaining agreement.
- The City's property, casualty, worker's compensation, and medical insurance premiums are expected to increase 5% over the previous year's insurance premiums.
- The Fiscal Year 2023~2024 budget had a $741,800 transfer from the General Fund to the Capital Projects Fund to cover road improvements throughout the City of Crest Hill. The Fiscal Year 2024~2025 budget does *not* include any money to be transferred from the General Fund to cover road improvements. This explains why previous year's Administrative

department expenditures are higher than the current Fiscal Year 2024~2025 Administrative department expenditures.

- The City's Fiscal Year 2023~2024 budget included $2,000,000 in reimbursements from DCEO for capital expenditures incurred related to the City Center building. As of today, the City has not received any grant reimbursements from the DCEO. As a result, the budgeted revenue expected from DCEO to fund capital expenditures has been paid from the City's current General Fund balance.
- The City currently outsources its IT services to a third party. The City is paying its current IT vendor 68% more than it was paying its previous vendor which has added to the expenditures of the proposed IT budget for Fiscal Year 2025. This increase does not include any after-hours work the IT vendor is asked to perform. The City will be bringing options to the City Council for how IT will be administered during the upcoming fiscal year.
- Currently, there are no vehicles budgeted to be replaced during Fiscal Year 2025 as part of the City's capital replacement program. City staff met on February 7, 2024, to discuss the Capital Replacement Program. Later in this presentation, Chief Ed Clark will speak about vehicle needs for the Police Department for Fiscal Year 2025 that are currently *not* budgeted. Public Works does have some seed money in the current budget that was also part of the recent Water/Sewer rate study. This seed money will allow for vehicles to be purchased by the Public Works Department in the future.
- To remain fiscally responsible, staff will seek approval from the Council to place its current legal services and IT vendor services out for RFP during Fiscal Year 2024~2025 to ensure that the City is receiving the best services at the lowest and most competitive price.
- To reduce the current Draft budget deficit, staff is recommending that the Property Tax Rebate is *not* administered for Fiscal Year 2024~2025. The elimination of this voluntary program would provide $250,000 in funding that could be used towards repairing the City's streets that are in poor condition. The City's fund balance would not have to be depleted to finance the Property Tax Rebate program as the current Draft budget is projected to be a large deficit.
- The City is expecting reimbursement of $923,000 for the money that is owed for utility services provided to Stateville prison that occurred prior to June 30, 2021. The City filed a claim with the Court of Claims in March 2022 in an attempt to recover this money that is owed to the City. Multiple

attempts have been made to collect this receivable. The City does not have an expected time frame of when these funds will be paid to the City by the Court of Claims.

This Draft Fiscal Year 2024~2025 budget presentation will cover the funds below:

- City-Wide Fund Revenues and Expenditures summary
- General Fund operating expenditures by Department
- MFT
- Non-Home Rule Fund
- Water/Sewer Fund
- West Plant Rehabilitation Fund
- Capital Replacement Fund
- Capital Projects Fund
- TIF Larkin/30
- TIF Weber/Division
- Refuse
- Police pension
- Police special assets

City-Wide Fund Revenues and Expenditures summary

Below is a summary, by fund, of the revenue and expenditures in addition to a fund surplus or deficit by fund:

	Fiscal Year 2024~2025 Budget	Fiscal Year 2023~2024 Budget	FY 2023 4/30/2023	FY 2024 Actuals through 2/28/2024
General Fund Revenue	$ 12,378,772	$ 11,659,063	$ 12,197,106	$ 7,459,663
Officials	$ 112,970	$ 110,975	$ 103,462	$ 83,237
Police	$ 5,890,844	$ 6,492,204	$ 5,993,089	$ 4,654,378
Streets	$ 1,866,095	$ 1,415,582	$ 1,145,293	$ 913,833
Facilities Maintenance	$ 507,740	$ 425,286	$ 166,617	$ 236,953
IT	$ 678,516	$ 536,801	$ 542,117	$ 352,691
Fleet Vehicle Maintenance	$ 568,280	$ 511,292	$ 547,716	$ 349,192
Administration	$ 1,558,131	$ 2,224,269	$ 892,215	$ 1,719,739
Clerks	$ 285,280	$ 266,195	$ 182,211	$ 141,830
Treasurers	$ 327,175	$ 215,452	$ 181,947	$ 179,178
Community Development	$ 1,025,595	$ 1,053,127	$ 610,858	$ 517,033
Total General Fund Expenses	$ 12,820,625	$ 13,251,182	$ 10,365,525	$ 9,148,065
General Fund Surplus (Deficit)	$ (441,854)	$ (1,592,119)	$ 1,831,580	$ (1,688,403)
Transfer from General fund balance				
MFT				
Revenue	$ 862,760	$ 922,759	$ 2,030,914	$ 426,858
Expenditures	$ 862,760	$ 922,759	$ 1,494,998	$ 184,517
Fund Surplus (Deficit)	$ -	$ -	$ 535,916	$ 242,340
Non-Home Rule				
Revenue	$ 2,000,000	$ 2,000,000	$ 2,213,445	$ 979,369
Expenditures	$ 2,000,000	$ 2,000,000	$ 1,083,681	$ 1,354,331
Fund Surplus (Deficit)	$ -	$ -	$ 1,129,764	$ (374,962)
Water Revenue	$ 11,774,564	$ 10,750,000	$ 8,674,080	$ 5,837,229
Water Expenditures	$ 2,969,423	$ 2,171,417	$ 2,245,722	$ 1,543,990
Sewer Expenditures	$ 922,798	$ 679,043	$ 428,712	$ 369,443
STP Expenditures	$ 1,639,158	$ 1,485,623	$ 1,097,714	$ 884,084
Water Administration Expenditures	$ 6,243,185	$ 6,238,917	$ 7,432,368	$ 5,832,764
Total Water/Sewer/STP/Admin	$ 11,774,564	$ 10,575,000	$ 11,204,516	$ 8,630,281
Fund Surplus (Deficit)	$ (0)	$ 175,000	$ (2,530,436)	$ (2,793,052)

	Fiscal Year 2024~2025 Budget	Fiscal Year 2023~2024 Budget	FY 2023 4/30/2023	FY 2024 Actuals through 2/28/2024
Capital Replacement Program Revenue	$ 68,180	$ 68,180	$ -	$ 68,180
Capital Replacement Program Expenditures	$ 68,180	$ 68,180	$ 492,385	$ 68,180
Fund Surplus (Deficit)	$ -	$ -	$ (492,385)	$ -
Water/Sewer/STP Capital				
Revenue	$ 2,284,040	$ 2,339,502	$ 2,390,000	$ 2,339,502
Expenditures	$ 6,500,000	$ 5,937,002	$ 495,782	$ 3,750,329
Fund Surplus (Deficit)	$ (4,215,960)	$ (3,597,500)	$ 1,894,218	$ (1,410,827)
Transfer from Water Sewer fund balance				
Capital Improvement Projects (including City Center and Public Works Buildings)				
Revenue	$ 986,400	$ 6,574,215	$ 2,257,329	$ 3,037,505
Expenditures	$ 3,125,000	$ 6,574,215	$ 4,879,533	$ 4,052,811
Fund Surplus (Deficit)	$ (2,138,600)	$ -	$ (2,622,204)	$ (1,015,306)
TIF Larkin/30				
Revenue	$ 30,000	$ 35,000	$ 54,934	$ 26,542
Expenditures	$ 30,000	$ 35,000	$ 1	$ 465
Fund Surplus (Deficit)	$ -	$ -	$ 54,933	$ 26,077
TIF Weber/Division				
Revenue	$ 100,000	$ -	$ -	$ -
Expenditures	$ 100,000	$ -	$ -	$ 25,854
Fund Surplus (Deficit)	$ -	$ -	$ -	$ (25,854)
Water Sewer Debt				
Revenue	$ 2,047,856	$ 1,736,610	$ (34,088,121)	$ 877,742
Expenditures	$ 2,047,856	$ 1,736,610	$ 556,604	$ 383,217
Fund Surplus (Deficit)	$ -	$ -	$ (34,644,725)	$ 494,525
Capital Construction Debt				
Revenue	$ 763,600	$ 763,600	$ 798,844	$ 385,675
Expenditures	$ 763,600	$ 763,600	$ 788,569	$ 181,150
Fund Surplus (Deficit)	$ -	$ -	$ (10,275)	$ (204,525)

	Fiscal Year 2024~2025 Budget	Fiscal Year 2023~2024 Budget	FY 2023 4/30/2023	FY 2024 Actuals through 2/28/2024
West Plant Rehab.				
Revenue	$ 15,830,000	$ 15,000,000	$ 2,518,704	$ 10,456,769
Expenditures	$ 16,880,000	$ 15,905,075	$ (5,265,686)	$ 12,665,788
Fund Surplus (Deficit)	$ (1,050,000)	$ (905,075)	$ 7,784,390	$ (2,209,019)
Transfer from Water Sewer fund balance				
Garbage				
Revenue	$ 1,469,562	$ 1,395,712	$ 1,347,090	$ 813,950
Expenditures	$ 1,469,562	$ 1,395,712	$ 1,307,408	$ 900,452
Fund Surplus (Deficit)	$ 0	$ -	$ 39,682	$ (86,501)
Police Pension				
Revenue	$ 1,746,406	$ 1,615,992	$ 1,341,409	$ 4,103,520
Expenditures	$ 1,746,406	$ 1,615,992	$ 1,578,905	$ 1,093,010
Fund Surplus (Deficit)	$ -	$ -	$ (237,496)	$ 3,010,510
Police Special Assets				
Revenue	$ 20,000	$ 8,500	$ 98,086	$ -
Expenditures	$ 20,000	$ 8,500	$ 98,086	$ -
Fund Surplus (Deficit)	$ -	$ -		$ -
Total Revenue	$ 52,362,140	$ 54,869,133	$ 1,833,820	$ 36,812,504
Total Expenditures	$ 60,208,554	$ 60,788,827	$ 29,080,308	$ 42,438,450
Total Fund Surplus (Deficit)	$ (7,846,414)	$ (5,919,694)	$ (27,246,488)	$ (5,625,946)

General Fund Revenue

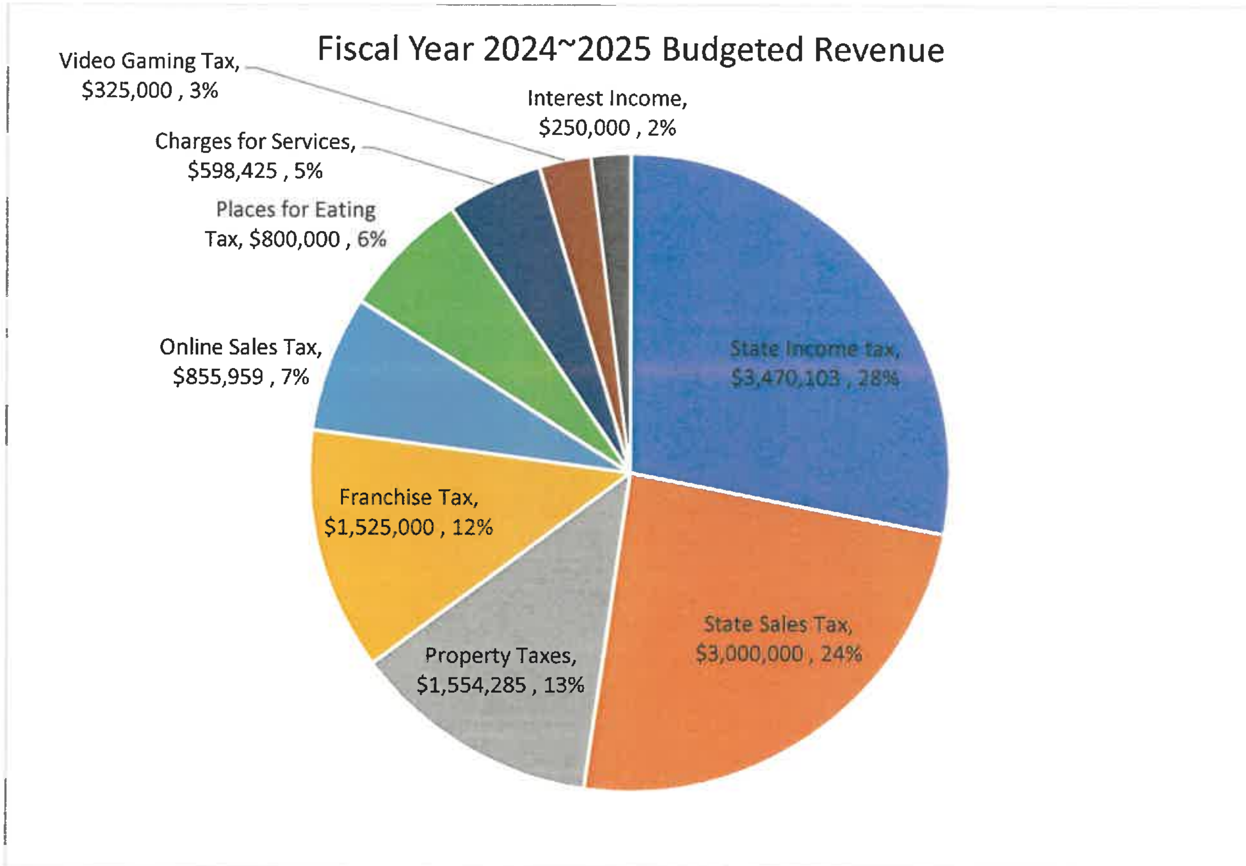
The City is estimating the General Fund revenue to be $12,378,772 for Fiscal Year 2024~2025. This is an increase from the previous year's annual budgeted revenue of $719,709 or 6%.

The City implemented Illinois Municipal League's February 2024 preliminary revenue projections for state funding for projections for Fiscal Year 2024~2025 for the categories below on a per-capita basis:

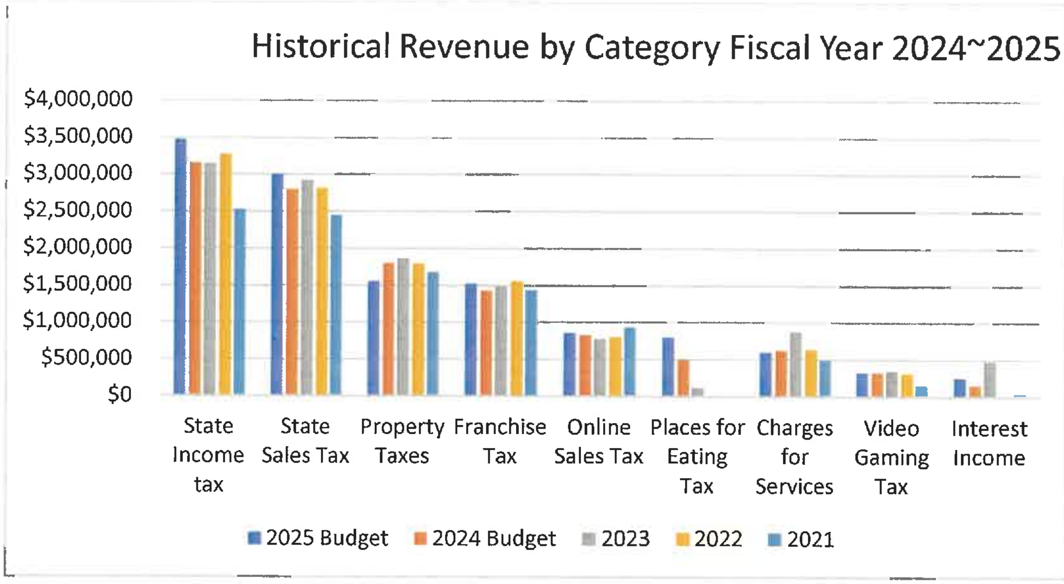
- State Income Tax
- State Use Tax
- Motor Fuel Tax
- Cannabis

The major revenue sources that support the general fund are:

Revenue Source	Amount
State Income Tax	$3,470,103 (28% of the total)
Sales Tax	$3,000,000 (24% of the total)
Property Taxes	$1,554,285 (13% of the total)
Franchise Tax includes: • Telecommunications • ComEd/Nicor • Comcast Franchise Fee	$1,525,000 (12% of the total)
Online Sales Tax	$ 855,959 (7% of the total)
Places for Eating Tax	$ 800,000 (7% of the total)
Charges for Services	$ 598,425 (5% of the total)
Video Gaming Tax	$ 325,000 (3% of the total)
Interest Income	$ 250,000 (2% of the total)
Total	$12,378,772

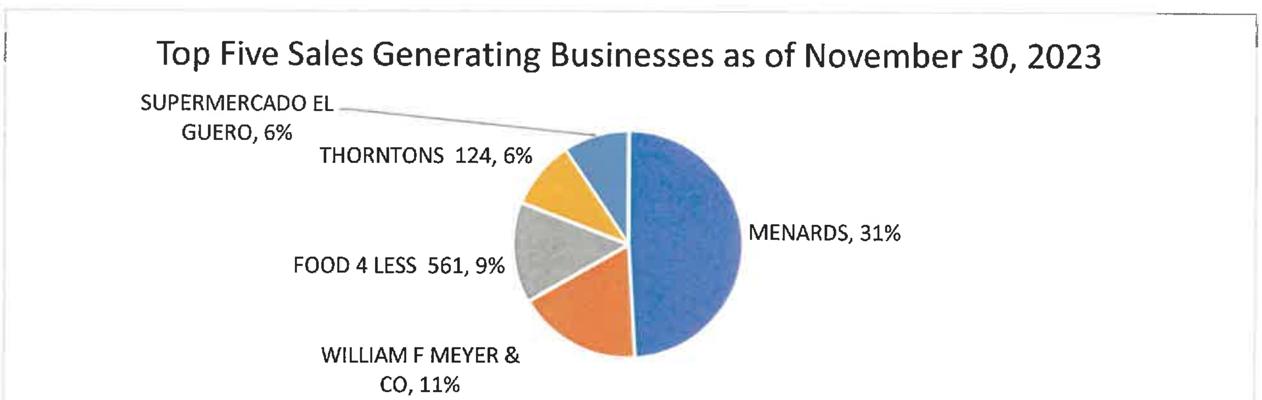


The numbers in the budget for property taxes will be finalized in March 2024 once the City receives its final tax extension from Will County. What is currently budgeted is what was levied for in September 2023 for the City's property tax levy. The Draft Fiscal Year 2024~2025 budget will be updated once those numbers are received. Will County will only distribute property taxes based on what the City received for its property tax extension from the previous year plus the lessor of CPI or 5% and any will add revenue for any new growth that occurred from the previous year's Equalized Assessed Value (EAV). CPI was 6.5% as of December 2022. The City levied five (5) percent more than the prior year's property tax extension. On a positive note, CPI was 3.4% which was assessed by the Illinois Department of Revenue on 1/31/2024 so hopefully the City will see some relief in pricing during the upcoming fiscal year.



Sales Tax Revenue

The City of Crest Hill collected sales taxes for Fiscal Year 2024 totaling more than $2.9 Million dollars from over two hundred different businesses located within the City. The latest information from the Illinois Department of Revenue is sales taxes for the twelve months ending November 30, 2023. Below are the top five sales tax retailers are below with their respective percentage of the City's Sales Tax revenue.



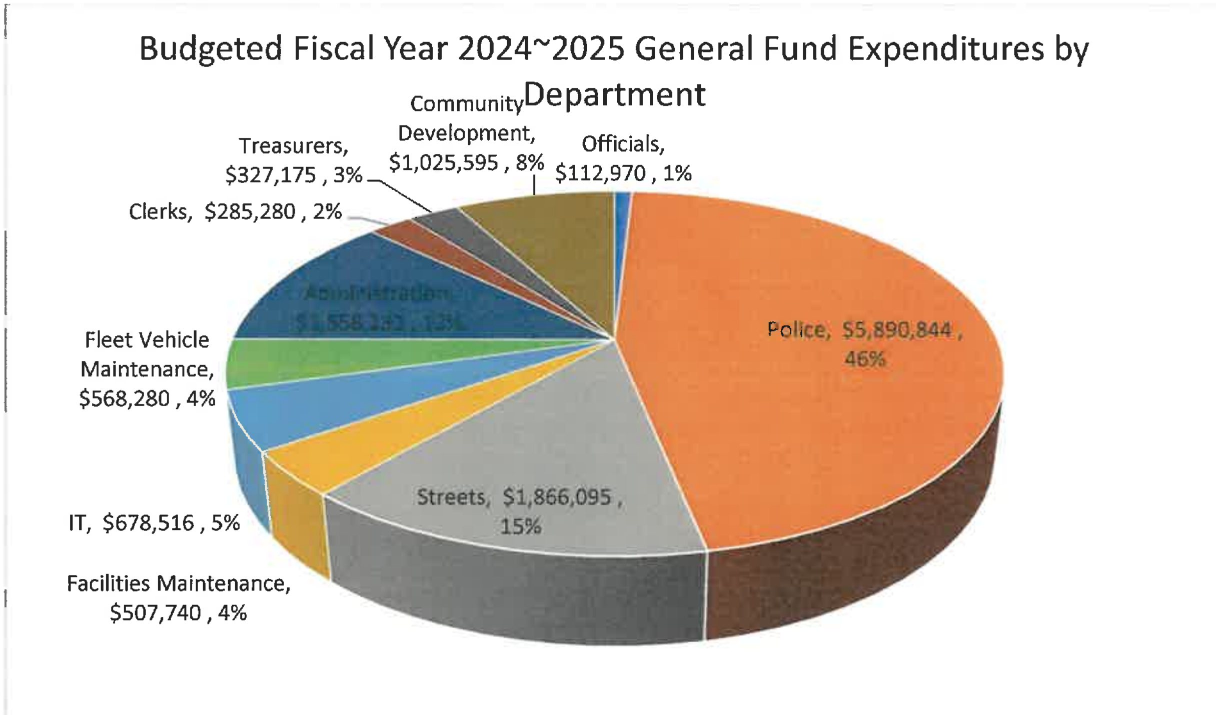
MENARDS	31%
WILLIAM F MEYER & CO	11%
FOOD 4 LESS #561	9%
THORNTONS #124	6%
SUPERMERCADO EL GUERO	6%

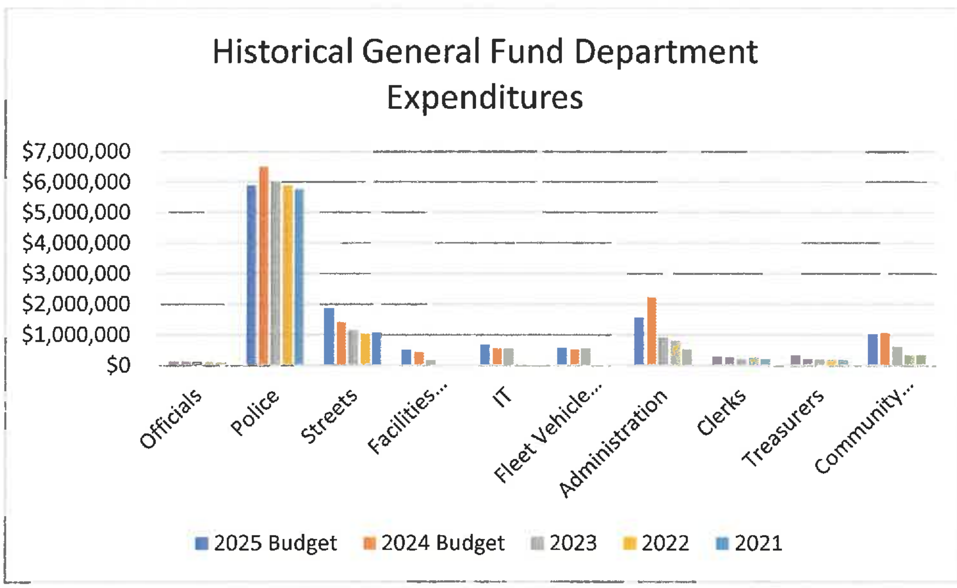
General Fund Expenditures

The City is estimating the General Fund expenditures to be $12,820,625 for Fiscal Year 2024~2025 which is a decrease of the previous year's budgeted expenditures by 3% or ($430,557) since the City did not contribute $741,800 to the road improvement projects as it did in the previous year. During the past fiscal year, the City had additional one-time expenditures related to the delay in ratification of the City's MAP Police Union contract that had expired as of May 1, 2022, and was not ratified until Fiscal Year 2024. Inflation is factored into this Draft budget to account for the increase in prices for the purchase of goods and services compared to the previous fiscal year.

The Fiscal Year 2024~2025 General Fund Division expenditures are:

Division	Amount
Officials	$ 112,970
Police	$ 5,890,844
Streets	$ 1,866,095
Facilities Maintenance	$ 507,740
IT	$ 678,516
Fleet Vehicle Maintenance	$ 568,280
Administration	$ 1,558,131
Clerks	$ 285,280
Treasurers	$ 327,175
Community Development	$ 1,025,595
Total General Fund Expenses	$ 12,820,625





The Department Heads will provide a brief overview of their respective budget for the upcoming fiscal year. Council may ask any questions they may have related to the Fiscal Year 2024~2025 budget:

Officials increased over previous year's budget of $1,995.

Police increased over previous year's budget of $296,344 or 5% increase. At first glance it looks like the expenditures decreased but during the previous fiscal year, the City made a catch-up one-time contribution to the City's Police Pension Fund of $897,704 and this was backed out for this analysis.

Streets increased over previous year's budget $450,513 or 32% increase.

Facilities Maintenance increased over the previous year's budget $82,454 or a 19% increase.

IT increased over the previous year's budget $141,715 or 26% increase.

Fleet Vehicle Maintenance increased over previous year's budget $56,988 or 11% increase.

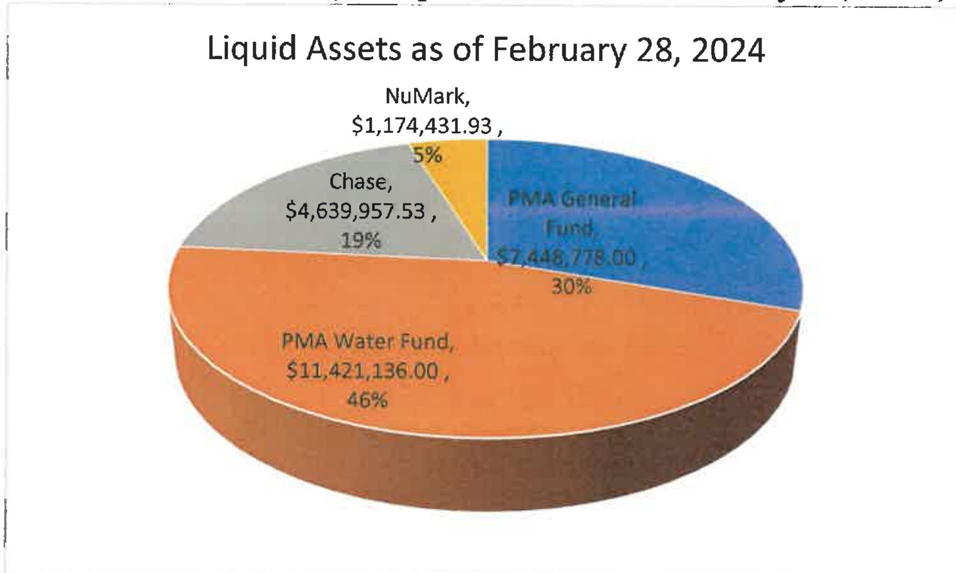
Administration *decreased* over previous year's budget by ($666,138) or (30%) due to not contributing to fund road improvement projects due to the current projected budget deficit for Fiscal Year 2024~2025.

Clerks increased over the previous year's budget $19,085 or 7% increase.

Treasurers increased over previous year's budget $111,723 or 52%. An additional Accounts Disbursement Clerk was added with health care benefits and the remainder of the increase is attributable to projected salary increases and increases in health care premiums.

Community Development decreased over the previous year's budget by ($27,533) or (3%) with the assumption that contracted services would be replaced by full-time City of Crest Hill staff.

A summary of the City's liquid assets as of February 28, 2024, is shown below:



Motor Fuel Tax (M.F.T) and Federal Transportation Funds

The capital and maintenance projects are shown below:

- Capital Construction (Weber at Knapp, City-wide patching program, sidewalk cutting/repair)
  - $375,000
- Contractual Services (Traffic signals repairs and roadway crack control)
  - $95,000

  Engineering (Construction testing, pavement cores, sidewalk survey for cutting, Knapp and Weber design services, Weber at McGilvery traffic signal)
  - $227,760
- Materials and supplies (salt, retro reflectivity sign program, deicing/anti-icing solution, pavement marking at Gaylord North and Gaylord South)
  - $165,000

Total $862,760

Non-Home Rule Sales Tax Fund

This is the twelfth year of the Non-Home Rule Sales Tax. The Non-Home Rule Sales Tax Fund records the receipts of the revenue generated from the approval of the one percent sales tax.

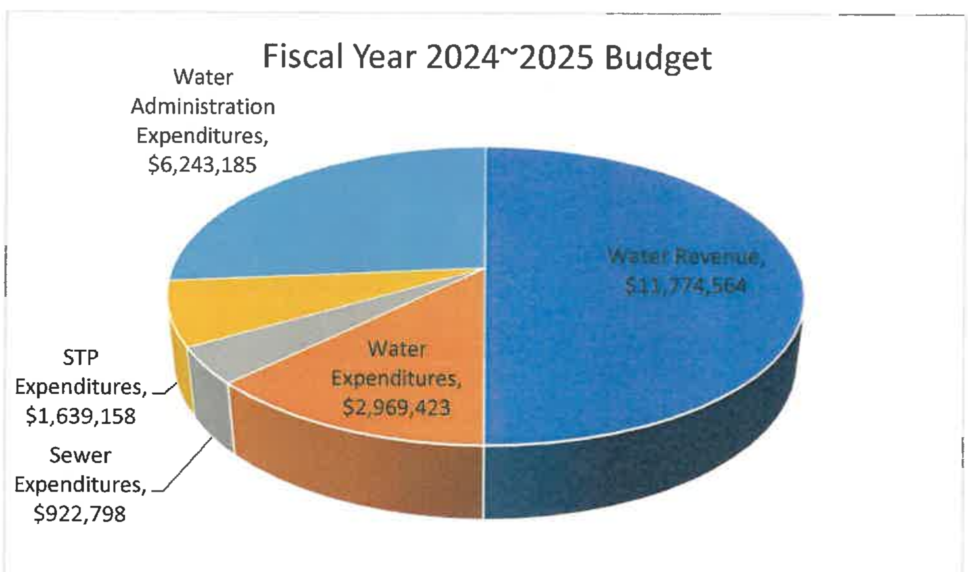
The City has met all its obligations that were originally established for the revenue received from this source which includes: funding the property tax rebate program, hiring added police officers, and using these funds for City capital improvement projects.

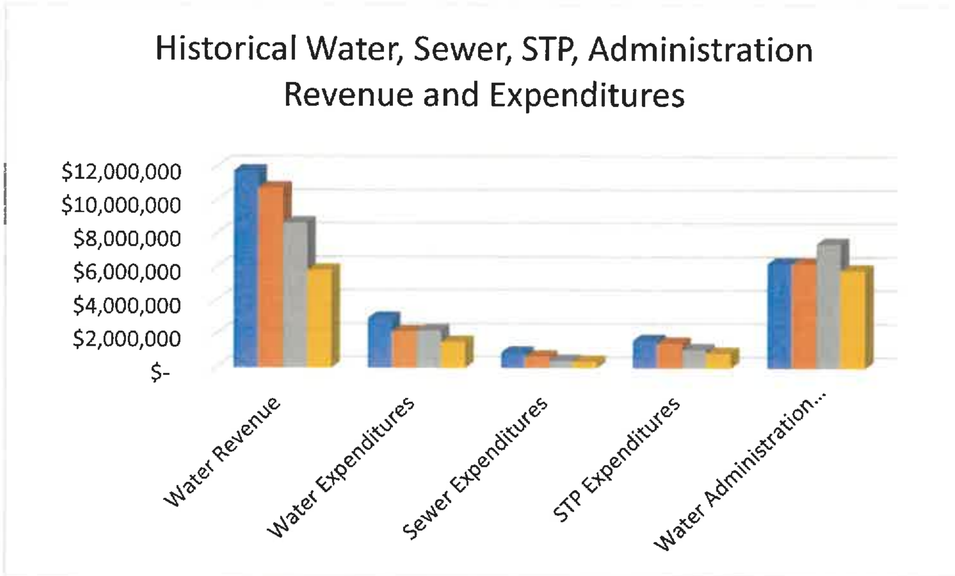
The Non-Home Rule Sales Tax revenue is budgeted to fund the following:

• Capital Projects	$ 936,400
• Annual Debt Service Payment	$ 763,600
• Property Tax Rebate Program	$ 250,000
• Economic Incentive	$ 50,000
Total	$2,000,000

Water, Sewer, STP and Administration Fund

The City has separate funds to account for the revenue and expenditures that supply a safe, potable water supply for domestic and industrial usage and the expenditures that support a dependable system for collecting and treating the wastewater of the City.





Water/Sewer Capital Projects Fund

The Water/Sewer Capital Projects fund was created to manage the capital improvements for the water sewer system. On January 17, 2022, the City Council voted to join the Regional Water Commission (RWC) renamed the Grand Prairie Water Commission to provide Crest Hill with Lake Michigan water by the year 2030. As part of joining the RWC, the City will complete infrastructure projects, including water main improvements. This cost is estimated to be $65 million. The projects will occur over the next eight years. These improvements will accommodate the City's infrastructure to seamlessly tap into Lake Michigan water by 2030. All West plant capital expenditures are recorded in a separate fund.

Listed below are the Capital Water/Sewer projects budgeted for Fiscal Year 2024~2025:

- Watermain Replacement (Parkrose, Circle, Green)
  $4,800,000
- Watermain Design (CIPP WM rehabilitation Theodore/Plainfield, diversion structure design, Eastern and Western receiving and storage tank)
  $1,175,000
- Capital Equipment (Chipper, Sweeper, Plow Truck seed money)
  $200,000

• Public Works rear lot drainage/sewer	**$**	**125,000**
• Well rehabilitation	**$**	**75,000**
• Technology Upgrades (Scada)	**$**	**75,000**
• Public Works vehicles	**$**	**50,000**
Total		**$6,500,000**

Water/Sewer Debt Fund

This fund pays the City's two debt issuances that relate to water and sewer projects. The debt issuances were issued to support the construction and the improvement of the City's water supply facilities and wastewater treatment plants. There is one General Obligation refunding bond (Alt Rev Source), Series 2019A and one IEPA loan. There will be another IEPA loan once the West Plant rehabilitation plant has been completed. The City is projecting principal and interest for Fiscal Year 2024~2025 despite the final numbers not being known now. The City repays these loans from its annual water and sewer revenues.

West Plant Rehabilitation Fund

This fund is used to track expenditures related to improvements to the City's existing west sewage treatment plant that was built in 1960 and was last upgraded in the early 1990's. The City intends to focus on engineering and rehabilitation construction costs for the Fiscal Year 2024~2025.

Listed below are the budgeted projects for the West Plant Rehabilitation Fund:

• Construction costs to be reimbursed from the IEPA	$	15,000,000
• West construction engineering costs	$	975,000
• Well construction engineering costs	$	830,000
• SEECO Soils Testing	$	75,000
Total		$16,880,000

Capital Replacement Program Fund

This fund implements a long-term approach to the systematic replacement of City owned vehicles, technology, capital equipment, and building maintenance for the City. Typically, City owned vehicles, equipment, technology, and computers are replaced according to a schedule that was created in Fiscal Year 2016.

Currently there is seed money budgeted in Water/Sewer for future vehicle purchases and replacements. There is not anything currently budgeted in for Police vehicles in the current Draft budget.

City staff will administer regular maintenance to its capital assets and replace items promptly throughout the fiscal year upon receiving the approval from the Mayor and City Council on an as needed basis.

A review of the capital replacement program schedule will occur annually at future budget work sessions or as necessary during the upcoming fiscal year. When this replacement program is active, funding for vehicles, equipment, technology, and computers will come from the proper operating division's respective budget.

The current expenditures in this fund are principal and interest payments for the purchase of the Vactor Truck that occurred during Fiscal Year 2022~2023.

Capital Projects Fund

The purpose of this fund is to evaluate the current City infrastructure and reserve funding for future building needs. This year's budget focus will be road improvements throughout the City of Crest Hill in addition to completing the remaining City Hall/ Police and Public Works buildings. Other projects to be completed within this fund are listed below.

The Non-Home Rule Fund will contribute $936,400 towards these expenditures.

Projects that are estimated to be completed are:

Capital Construction

• Street rehabilitation construction	$1,100,000
• Wilcox storm water	$ 650,000
• Theodore retaining wall Cora	$ 475,000
• Webb & Knapp construction	$ 225,000
• Playground equipment City Park Plaza	$ 200,000
• City welcome signs phase 2	$ 125,000
• Old City Hall demo	$ 75,000
Capital Engineering – street rehabilitation design	$ 150,000
Facility Construction – Public Works rear drainage	$ 125,000
Total	$3,125,000

TIF ~ Larkin/30 Fund

The City will be working with its City Council to continue to develop this TIF District during Fiscal Year 2024~2025.

Weber ~ Division Fund

The City will be working with its City Council to continue to develop this TIF District during Fiscal Year 2024~2025.

Refuse

The City's current Refuse contract is with Republic Services. The current contract states there will be a 3.5% rate increase every year. The City will correspondingly raise its refuse rates by 3.5% from the Fiscal Year 2023~2024 rates.

The customers are currently billed every two months for this service. The current rates and the budgeted Fiscal Year 2024~2025 rates are below:

	Fiscal Year 2024~2025 Bimonthly
Garbage	$31.86
Yd Waste Recycling	$3.66
Landfill	$7.43
surplus	$0.82
	$43.77

Police Pension Fund

The Police Pension Fund of the City of Crest Hill is an Illinois local government, as such, it is a separate legal entity with its own management and budget authority. This fund exists solely to provide pension benefits for the City's police officers and beneficiaries. Lauterbach & Amen currently manages the police pension fund.

The City contributes to a single employer defined pension plan for its Police Pension fund. This fund is governed by Illinois Compiled Statues and may only be amended by the Illinois legislature. Participating employees must contribute 9.91% of their salary to the plan. The City must contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially decided by an enrolled actuary.

The City funds its contributions to the Police Pension Plan through its annual tax levy. The City implemented a long-range plan for a fully funded police pension by 2038. The plan includes adding $150,000 to this fund each year for the next ten years, which is above the requested annual amount. State law requires police pension funds to be 90% funded by 2040. The City has met its past obligations for the additional $150,000 contribution to this fund and has budgeted to make the $150,000 additional contribution for Fiscal Year 2023~2024.

In December 2022, as part of the State of Illinois investment consolidation during Fiscal year 2022~2023, the City's Police Pension investment was consolidated into the State Street ~ Illinois Police Officers' Pension Investment Fund (IPOPIF) Consolidated Pool.

As of April 30, 2023, the Actuarial Value of Assets for the Police Pension fund was 68.11% funded.

Police Special Assets Fund

This fund is to account for certain fines received from the Will County Circuit Clerk which are restricted for law enforcement purposes only. The two sources of revenue in this fund come from assets seized during forfeiture or seizure.

Projected Fund Balance Deficit

Attached you will find a summary of reserves in both the General Fund and the Water/Sewer Fund. There are projections of what is needed to maintain reserves for a 3-month period, a four-month period, and a six-month period of cash on hand for both funds.

Staff is looking for direction from Council to see if it would like to reduce some of the currently budgeted projects and if it would like to use cash reserves on hand to move forward with projects despite the current fund balance deficit that is projected for the upcoming fiscal year.

Attached is the analysis of what those reserves have been calculated to be as of this point in time.

2/7/2024 10:04

Current cash fund reserve balance	
General Fund	$ 7,448,778.00
Water/Sewer	$ 11,421,136.00
Total cash on hand	**$ 18,869,914.00**

	Fiscal Year 2024-2025 Budget	*FY 2024 Actuals through 2/28/2024	Monthly average based on previous 9 month activity	4% escalator	6 month reserve	4 month reserve	3 month reserve
					50%	33%	25%
General Fund							
Officials	$ 112,970	$ 83,237	$ 9,249	$ 9,619	$ 55,491	$ 36,994	$ 27,746
Police	$ 5,890,844	$ 4,654,378	$ 517,153	$ 537,839	$ 3,102,919	$ 2,068,612	$ 1,551,459
Streets	$ 1,561,095	$ 913,833	$ 101,537	$ 105,598	$ 609,222	$ 406,148	$ 304,611
Facilities Maintenance	$ 507,740	$ 236,953	$ 26,328	$ 27,381	$ 157,968	$ 105,312	$ 78,984
IT	$ 678,516	$ 352,691	$ 39,188	$ 40,755	$ 235,128	$ 156,752	$ 117,564
Fleet Vehicle Maintenance	$ 568,280	$ 349,192	$ 38,799	$ 40,351	$ 232,795	$ 155,196	$ 116,397
Administration	$ 1,558,131	$ 1,719,739	$ 191,082	$ 198,725	$ 1,146,493	$ 764,328	$ 573,246
Clerks	$ 285,280	$ 141,830	$ 15,759	$ 16,389	$ 94,554	$ 63,036	$ 47,277
Treasurers	$ 327,175	$ 179,178	$ 19,909	$ 20,705	$ 119,452	$ 79,635	$ 59,726
Community Development	$ 1,078,096	$ 517,033	$ 57,448	$ 59,746	$ 344,689	$ 229,793	$ 172,344
Total General Fund Expenses	$ 12,568,126	$ 9,148,065	$ 1,016,452	$ 1,057,110	$ 6,098,710	$ 4,065,807	$ 3,049,355

2/7/2024 10:04

Current cash fund reserve balance	
General Fund	$ 7,448,778.00
Water/Sewer	$ 11,421,136.00
Total cash on hand	**$ 18,869,914.00**

	Fiscal Year 2024-2025 Budget	*FY 2024 Actuals through 2/28/2024	Monthly average based on previous 9 month activity	4% escalator	50% 6 month reserve	33% 4 month reserve	25% 3 month reserve
Water/Sewer							
Water Expenditures	$2,969,423	$1,543,990	$171,554	$178,417	$1,029,327	$686,218	$514,663
Sewer Expenditures	$922,798	$369,443	$41,049	$42,691	$246,296	$164,197	$123,148
STP Expenditures	$1,639,158	$884,084	$98,232	$102,161	$589,389	$392,926	$294,695
**Water Administration Expenditures	$6,243,185	$4,612,182	$512,465	$532,963	$3,074,788	$2,049,859	$1,537,394
Total Water/Sewer/STP	$11,774,564	$7,409,699	$823,300	$856,232	$4,939,799	$3,293,200	$2,469,900
Water Sewer Capital	$6,500,000	$3,750,329	$416,703	$433,371	$450,706	$1,666,813	$1,250,110
West Plant unreimbursed expenses	$1,050,000		$0	$1,050,000	$525,000	$350,000	$262,500

*The year to date actuals represent expenses processed in the system as of the date of the report and reflect a 9 month average

**Meter change out program spend from May 1 -January 31, 2024 of $1,720,582 have been backed out of the total $5,832,764 ($5,832,764-$1,720,582+$500,000 = $4,612,182)

Conclusion

The Fiscal Year 2024~2025 budget presents a sound financial plan which embodies the City's disciplined approach to spending, and dedication to its vision and the striving for continuous improvement of the community. The budget will be closely monitored during the next Fiscal Year and will follow the City Council's vision for the community.

I would like to take this opportunity to thank the City Treasurer, City Council, City Clerk, and City Mayor for their direction and support in the development of this budget. I would like to extend a special note of appreciation to the Department Heads as well as the entire City staff for their efforts and contributions to this financial plan.

Respectfully Submitted,

Lisa Banovetz CPA MBA
Director of Finance

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 Bu	Amended Fiscal Year 2023-2024 Budget	2/28/2024	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
					Fiscal YTD Activity, Period Ending					
General Fund										
Revenue										
Administration Department										
01-00-3000	GASB 54			$0	($694,416)	$0	$0	$0	$0	($694,416)
01-00-3040	GASB 54			$0	$694,416	$0	$0	$0	$0	$694,416
01-00-3110	Current Year Tax Levy	$1,292,594	$1,540,320	$1,518,297	$1,498,928	$1,438,553	$1,427,350	$1,459,219	$1,490,410	$14,485,445
01-00-3112	FICA Tax Levy	$0	$0	$0	$20,481	$19,656	$19,503	$19,938	$20,364	$884,684
01-00-3113	IMRF Property Tax Levy	$0	$0	$0	$20,481	$19,656	$19,503	$19,938	$20,364	$970,409
01-00-3114	Prior Year Tax Levy	$0	$0	$0	$0	$0	$0	$0	$0	$323
01-00-3190	R & B Current YearTax Levy	$211,691	$211,691	$217,982	$211,099	$207,675	$202,629	$196,681	$190,591	$2,156,815
01-00-3201	Photo Copy Receipts	$0	$0	$571	$949	$968	$0	$0	$0	$2,488
01-00-3210	Licensing Fees	$130,000	$126,000	$85,265	$118,440	$115,796	$109,605	$175,009	$147,149	$2,073,386
01-00-3211	Tobacco License	$18,000	$15,750	$19,500	$15,500	$0	$0	$0	$0	$35,000
01-00-3212	Liquor License	$50,425	$53,900	$55,200	$54,500	$0	$0	$750	$0	$110,450
01-00-3214	Amusement/Vending Licer	$0	$23,250	$6,095	$2,875	$0	$0	$0	$0	$8,970
01-00-3221	Building Permits	$150,000	$150,000	$972,771	$404,116	$268,423	$187,991	$71,496	$380,589	$3,193,153
01-00-3222	Reimbursable Engineering	$0	$0	$101,316	$0	$0	$0	$0	$0	$101,316
01-00-3223	Apartment/House Inspecti	$10,000	$10,000	$0	$0	$0	$1,050	$12,800	$13,250	$120,350
01-00-3230	Police Dept. GrantPolice D	$10,000	$0	$22,671	$11,292	$370	$2,749	$0	$0	$39,293
01-00-3231	Police Fines	$100,000	$106,750	$46,635	$87,736	$103,058	$66,007	$69,592	$92,139	$837,790
01-00-3232	Vehicle Towing	$15,000	$15,000	$9,000	$24,725	$20,834	$7,608	$15,695	$12,955	$200,307
01-00-3234	Parking Fines	$20,000	$20,000	$18,948	$36,085	$30,016	$21,981	$32,048	$25,465	$269,993
01-00-3237	Burglar/False Alarm	$10,000	$51,000	$30,285	$32,945	$574	$7,815	$7,245	$9,050	$124,376
01-00-3347	Hotel/Motel Tax	$20,000	$16,500	$13,846	$22,922	$24,686	$20,015	$20,198	$15,250	$197,770
01-00-3348	Car Rental Tax	$0	$0	$183	$310	$467	$1,785	$9,639	$8,841	$59,268
01-00-3349	Online Sales Tax	$855,959	$832,505	$371,782	$773,514	$800,482	$937,396	$0	$0	$2,883,175
01-00-3351	Places for Eating Tax	$800,000	$500,000	$535,072	$114,298	$0	$0	$0	$0	$649,369
01-00-3352	State Income tax	$3,470,103	$3,155,397	$1,278,250	$3,148,465	$3,274,962	$2,529,243	$2,050,048	$2,155,698	$24,589,183
01-00-3353	State Sales Tax	$3,000,000	$2,800,000	$1,158,206	$2,920,388	$2,811,989	$2,450,558	$3,012,971	$2,958,458	$28,446,529
01-00-3355	Telecommunications	$250,000	$250,000	$100,289	$236,720	$249,641	$269,312	$289,054	$376,060	$3,844,655
01-00-3356	COMED/NICOR Franchise T	$1,000,000	$900,000	$341,948	$988,028	$1,022,213	$875,719	$696,373	$625,902	$7,437,052
01-00-3357	Personal Property Replace	$50,000	$50,000	$50,123	$150,655	$146,737	$51,641	$52,342	$41,535	$703,565
01-00-3358	VIDEO GAMING TAX	$325,000	$325,000	$151,568	$347,861	$313,641	$145,352	$146,341	$161,830	$1,522,050
01-00-3359	Comcast Franchise Fee	$235,000	$235,000	$53,762	$225,319	$234,503	$223,269	$224,578	$222,385	$2,263,948
01-00-3360	Cannabis Tax	$40,000	$40,000	$12,821	$31,848	$35,231	$17,032	($3,410)	$0	$93,521
01-00-3370	Customer reimb tree/sidev	$0	$0	$1,418	$10,585	$0	$0	$0	$0	$32,303
01-00-3371	FEMA Reimbursement	$0	$0	$0	$0	$7,866	$23,599	$0	$0	$31,465
01-00-3374	Special Event/Subpoena R	$0	$0	$274	$2,503	$0	$0	$0	$0	$2,777
01-00-3456	Pace Shelter Revenue	$0	$18,000	$900	$475	$0	$0	$0	$0	$1,375
01-00-3531	Weed Cutting Receipts	$10,000	$4,000	$19,032	$13,252	$19,165	$24,610	$20,142	$27,475	$253,201
01-00-3611	Interest Income	$150,000	$150,000	$81,947	$481,759	$10,458	$43,314	$272,943	$226,148	$1,364,427
01-00-3620	Sprintcom / T-Mobile Reve	$40,000	$45,000	$15,869	$35,252	$45,680	$68,171	$60,328	$58,255	$716,052
01-00-3800	Auditor Market Value	$100,000	$0	$119,359	$0	$0	($2,877)	$27,519	$5,306	$164,197
01-00-3801	Special Events	$0	$0	$7,000	$0	$0	$0	$0	$0	$7,000
01-00-3900	Miscellaneous Revenue	$0	$0	$2,443	($15,215)	$59,881	$466,150	$105,739	$57,796	$1,018,262
01-00-3940	Scrap Sales	$0	$0	$2,182	$11,195	$0	$0	$0	$0	$13,377
01-00-3953	Reimbursement W/C claim	$0	$0	$20,839	$54,010	$0	$0	$0	$0	$74,849
01-00-3954	Administrative Hearing	$5,000	$4,000	$8,584	$9,200	$8,571	$0	$0	$0	$26,355
01-00-3955	MC Squared	$0	$0	$6,000	$39,877	$0	$0	$0	$0	$45,877
01-00-3956	FORECLOSURE REGISTRATI	$10,000	$10,000	$788	$16,504	$15,848	$30,224	$26,151	$0	$89,515
01-00-3958	Reimb. Property DaMiscell	$0	$0	$646	$72	$3,082	$0	$0	$0	$3,800

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
01-00-4010	fund bal. rec. net post.	$0	$0	$0	$37,156	$0	$0	$0	$0	$37,156
Administration Department Revenue		$12,378,772	$11,659,063	$7,459,663	$12,197,106	$11,310,681	$10,248,306	$9,091,367	$9,343,264	$102,186,619

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Officials					$0	$0	$0	$0	$0	
01-01-4100	Salaries	$60,720	$55,000	$44,020	$58,948	$58,011	$55,079	$52,760	$58,024	$735,101
01-01-4104	Overtime Meal Reimburse	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-01-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-01-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-01-4210	FICA	$4,000	$4,000	$2,729	$3,655	$3,596	$3,415	$3,573	$3,595	$30,815
01-01-4220	Medicare	$1,000	$725	$638	$855	$841	$799	$836	$841	$7,316
01-01-5300	Contractual Services	$7,500	$7,500	$2,715	$6,015	$9,561	$14,720	$13,471	$8,226	$247,374
01-01-5321	Printing & Publications	$2,000	$2,000	$0	$1,888	$724	$829	$4,483	$2,865	$51,835
01-01-5323	Insurance & Bonding	$1,250	$1,250	$0	$0	$1,208	$0	$0	$0	$390,232
01-01-5341	Training	$6,000	$6,000	$5,708	$5,000	$4,582	$0	$9,375	$8,764	$71,308
01-01-5342	TRAVEL EXPENSES	$6,500	$5,000	$6,379	$5,050	$6,004	$0	$0	$0	$23,531
01-01-5343	Meal Expense	$1,000	$500	$240	$471	$886	$229	$594	$615	$9,698
01-01-5345	Dues & Subscriptions	$22,000	$25,000	$20,178	$21,043	$19,496	$18,948	$19,556	$20,564	$252,124
01-01-5383	Beautification Committe	$0	$1,000	$0	$0	$425	$0	$0	$0	$425
01-01-5400	Material & Supplies	$1,000	$3,000	$631	$539	$45	$0	$18	$0	$20,331
		$112,970	$110,975	$83,237	$103,462	$105,379	$94,018	$104,665	$103,494	$1,840,089

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
				Fiscal YTD Activity, Period Ending						
Police				$0						
01-02-4100	Salaries	$3,706,807	$3,406,149	$2,283,873	$3,295,647	$3,074,329	$2,919,861	$3,105,203	$2,896,645	$25,441,537
01-02-4101	Clerical Salaries	$313,277	$223,537	$82,848	$154,799	$148,035	$135,749	$154,817	$141,955	$1,471,899
01-02-4104	Overtime Meal Reimburse	$1,000	$0	$512	$0	$0	$0	$0	$0	$512
01-02-4106	Clothing Stipend Taxable	$2,000	$0	$1,450	$0	$0	$0	$0	$0	$1,450
01-02-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-02-4120	Overtime	$250,000	$200,000	$183,444	$246,957	$237,988	$194,624	$211,849	$144,676	$1,803,730
01-02-4121	Clerical Overtime	$2,500	$0	$2,297	$0	$0	$0	$99	$562	$36,713
01-02-4200	Insurance Benefit	$900,000	$945,831	$613,373	$721,170	$742,372	$691,836	$709,123	$606,993	$6,893,203
01-02-4201	Post Empl. Insurance	$0	$45,000	$211	$69	$0	$0	$0	$0	$280
01-02-4210	FICA	$15,000	$23,979	$8,665	$12,233	$13,429	$12,654	$13,011	$11,667	$104,840
01-02-4220	Medicare	$55,000	$55,930	$41,724	$51,045	$51,660	$47,634	$45,866	$44,569	$404,089
01-02-4230	Unemployment Benefit	$20,000	$4,000	$16,547	$5,352	$4,888	$3,131	$4,589	$4,939	$69,761
01-02-4240	IMRF Expense	$18,000	$25,072	$7,594	$12,296	$16,150	$16,074	$14,141	$15,145	$128,177
01-02-4250	Police Pension Contributio	$150,000	$1,047,704	$1,053,655	$963,861	$971,448	$1,262,225	$1,529,033	$1,168,181	$11,291,585
01-02-5300	Contractual Services	$16,750	$17,500	$17,616	$15,193	$368,595	$262,697	$312,249	$385,392	$3,149,369
01-02-5307	Wescom Expenses	$280,000	$345,000	$231,797	$305,174	$0	$0	$0	$0	$536,971
01-02-5310	Outside Services	$14,000	$14,000	$10,364	$26,564	$13,303	$13,264	$5,741	$17,506	$122,444
01-02-5321	Printing & Publications	$4,500	$4,500	$1,336	$3,527	$2,409	$2,351	$2,451	$2,557	$41,052
01-02-5323	Insurance & Bonding	$1,250	$1,242	$0	$0	$121,964	$98,672	$95,056	$99,105	$1,375,823
01-02-5341	Police Training	$37,300	$34,300	$26,138	$30,354	$38,281	$25,883	$19,864	$22,880	$280,317
01-02-5342	Travel Expenses	$2,500	$2,500	$625	$2,134	$792	$263	$1,701	$1,954	$14,441
01-02-5343	Meal Expense	$4,000	$4,000	$1,861	$2,324	$2,367	$1,510	$2,916	$2,862	$22,798
01-02-5344	Safety Clothing	$22,000	$20,000	$14,264	$23,729	$25,009	$28,402	$25,661	$17,299	$230,946
01-02-5345	Dues & Subscriptions	$4,160	$4,160	$1,611	$3,660	$4,385	$4,401	$4,091	$3,929	$43,555
01-02-5346	K9 Expenses	$11,600	$11,600	$4,844	$4,416	$9,815	$5,028	$12,500	$0	$36,603
01-02-5400	Material & Supplies	$47,700	$47,700	$41,988	$106,300	$34,140	$38,354	$33,856	$13,398	$326,149
01-02-5401	Office Supplies	$2,500	$2,500	$2,703	$2,142	$1,780	$1,329	$2,517	$1,722	$24,826
01-02-5402	Dare/Crime Prevention	$3,000	$0	$564	$713	$0	$0	$0	$0	$1,277
01-02-7500	Office Equipment	$6,000	$6,000	$2,475	$3,431	$260	$1,528	$1,692	$955	$17,503
		$5,890,844	$6,492,204	$4,654,378	$5,993,089	$5,883,400	$5,767,470	$6,308,026	$5,604,892	$53,871,852

30

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 Bu	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Streets										
01-03-4100	Salaries	$476,529	$423,229	$252,517	$355,501	$251,339	$288,793	$267,160	$291,081	$3,087,844
01-03-4101	Clerical Salaries	$90,341	$43,496	$65,752	$82,253	$93,018	$64,480	$40,096	$34,918	$531,954
01-03-4104	Overtime Meal Reimburser	$1,000	$0	$72	$0	$0	$0	$0	$0	$72
01-03-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-03-4107	Clothing Allowance Taxabl	$2,000	$0	$0	$0	$0	$0	$0	$0	$0
01-03-4110	Seasonal Salaries	$26,000	$26,000	$13,666	$6,856	$4,264	$6,286	$8,400	$8,488	$196,283
01-03-4120	Overtime	$30,000	$15,000	$16,617	$21,318	$22,666	$16,990	$14,422	$22,160	$213,028
01-03-4121	Clerical Overtime	$1,500	$500	$1,151	$804	$2,618	$657	$909	$57	$6,304
01-03-4123	Snow Removal Overtime	$30,000	$30,000	$8,724	$8,697	$21,395	$41,288	$20,549	$28,167	$188,205
01-03-4200	Insurance Benefit	$150,000	$162,733	$101,740	$132,179	$131,635	$130,255	$109,406	$115,756	$1,185,592
01-03-4210	FICA	$35,000	$34,000	$24,432	$29,755	$30,276	$30,864	$24,850	$27,603	$252,080
01-03-4220	Medicare	$8,000	$7,900	$5,714	$6,959	$7,080	$7,226	$5,824	$6,465	$58,346
01-03-4230	Unemployment Benefit	$2,500	$0	$3,022	$1,143	$1,342	$747	$870	$1,223	$19,238
01-03-4240	IMRF Expense	$40,000	$40,000	$19,749	$28,538	$39,074	$42,274	$28,615	$35,006	$306,536
01-03-5300	Contractual Services	$179,500	$148,000	$137,973	$120,508	$102,314	$116,993	$83,190	$115,435	$1,096,583
01-03-5318	Julie Locating/Supplies	$10,500	$10,500	$3,923	$8,418	$13,828	$7,656	$5,620	$3,925	$65,476
01-03-5321	Printing & Publications	$1,500	$1,500	$103	$397	$1,431	$524	$491	$0	$4,924
01-03-5330	Engineering	$488,500	$188,500	$95,188	$98,694	$26,274	$634	$6,625	$0	$441,653
01-03-5341	Training	$8,225	$8,225	$9,416	$10,763	$6,210	$1,796	$6,659	$6,931	$68,643
01-03-5343	Meal Expense	$3,000	$3,000	$1,993	$2,127	$3,451	$1,864	$2,651	$1,806	$24,898
01-03-5344	Safety Clothing	$6,500	$6,500	$4,320	$5,509	$12,000	$10,274	$13,414	$9,202	$86,335
01-03-5351	Utilities- Street	$160,000	$150,000	$89,704	$160,250	$157,405	$179,495	$206,635	$156,242	$1,717,779
01-03-5371	Sidewalk ReplacemeOutsic	$4,000	$4,000	$0	$0	$0	$0	$10	$3,370	$10,341
01-03-5400	Material & Supplies	$60,000	$60,000	$40,155	$40,884	$41,188	$62,278	$45,773	$49,445	$711,567
01-03-5401	Office Supplies	$3,000	$3,000	$2,420	$1,286	$4,104	$2,765	$900	$2,101	$25,369
01-03-5402	Safety Equipment	$3,500	$3,500	$928	$2,843	$2,824	$9,868	$1,844	$2,567	$55,326
01-03-7520	Public Works/StormStorm	$45,000	$46,000	$14,554	$19,610	$45,866	$51,741	$22,265	$33,647	$332,370
		$1,866,095	$1,415,582	$913,833	$1,145,293	$1,021,602	$1,075,747	$917,179	$955,594	$10,686,746

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
					Fiscal YTD Activity, Period Ending					
Facilities Management										
01-04-4100	Salaries	$170,240	$132,706	$69,795	$43,379	$0	$0	$0	$0	$113,175
01-04-4103	Janatorial Salaries	$60,000	$59,880	$18,707	$153	$0	$0	$0	$0	$18,860
01-04-4104	Overtime Meal Reimburse	$0	$0	$8	$0	$0	$0	$0	$0	$8
01-04-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-04-4107	Clothing Allowance Taxabl	$1,000	$0	$0	$0	$0	$0	$0	$0	$0
01-04-4120	Overtime	$2,500	$0	$2,612	$787	$0	$0	$0	$0	$3,399
01-04-4200	Insurance Benefit	$50,000	$75,000	$33,024	$22,473	$0	$0	$0	$0	$55,497
01-04-4210	FICA	$8,000	$9,500	$6,112	$2,285	$0	$0	$0	$0	$8,397
01-04-4220	Medicare	$2,500	$1,200	$1,429	$534	$0	$0	$0	$0	$1,964
01-04-4230	Unemployment Benefit	$1,000	$0	$0	$7	$0	$0	$0	$0	$7
01-04-4240	IMRF Expense	$7,500	$25,000	$4,298	$2,169	$0	$0	$0	$0	$6,467
01-04-5300	Contractual Services	$50,500	$70,000	$55,222	$60,457	$0	$0	$0	$0	$115,679
01-04-5341	Training	$3,000	$3,000	$0	$3,780	$0	$0	$0	$0	$3,780
01-04-5343	Meal Expense	$1,000	$1,000	$0	$419	$0	$0	$0	$0	$419
01-04-5344	Safety Clothing	$2,000	$2,000	$688	$0	$0	$0	$0	$0	$688
01-04-5360	Maint. & Repair	$90,000	$0	$0	$104	$0	$0	$0	$0	$104
01-04-5400	Material & Supplies	$57,500	$45,000	$44,976	$29,902	$0	$0	$0	$0	$74,878
01-04-5401	Office Supplies	$1,000	$1,000	$81	$168	$0	$0	$0	$0	$249
		$507,740	$425,286	$236,953	$166,617	$0	$0	$0	$0	$403,570

32

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Information Technology										
01-06-4100	Salaries	$0	$0	$0	$70,004	$19,055	$0	$0	$0	$89,059
01-06-4104	Overtime Meal Reimburse	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-06-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-06-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-06-4200	Insurance Benefit	$0	$0	$0	$12,659	$3,898	$0	$0	$0	$16,557
01-06-4210	FICA	$0	$0	$0	$4,340	$1,181	$0	$0	$0	$5,522
01-06-4220	Medicare	$0	$0	$0	$1,015	$276	$0	$0	$0	$1,291
01-06-4230	Unemployment Benefit	$0	$0	$0	$52	$80	$0	$0	$0	$133
01-06-4240	IMRF Expense	$0	$0	$0	$4,711	$1,472	$0	$0	$0	$6,183
01-06-5300	Contractual Services	$0	$206,400	$0	$0	$175	$0	$0	$0	$175
01-06-5301	Technology Services	$550,838	$293,523	$336,766	$383,676	$4,723	$0	$0	$0	$725,165
01-06-5350	Utilities	$117,678	$28,878	$13,217	$60,437	$3,295	$0	$0	$0	$76,949
01-06-5400	Material & Supplies	$10,000	$8,000	$2,709	$5,223	$2,492	$0	$0	$0	$10,424
		$678,516	$536,801	$352,691	$542,117	$36,648	$0	$0	$0	$931,457

33

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 Bu	Amended Fiscal Year 2023-2024 Budget	2/28/2024	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
					Fiscal YTD Activity, Period Ending					
Fleet Vehicle Maintenance										
01-07-4102	Mechanic Salaries	$174,530	$169,042	$114,040	$170,679	$0	$0	$0	$0	$284,719
01-07-4104	Overtime Meal Reimburser	$0	$0	$24	$0	$0	$0	$0	$0	$24
01-07-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-07-4107	Clothing Allowance Taxabl	$1,000	$0	$0	$0	$0	$0	$0	$0	$0
01-07-4120	Overtime	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-07-4122	Mechanic Overtime	$20,000	$20,000	$14,889	$29,055	$0	$0	$0	$0	$43,943
01-07-4200	Insurance Benefit	$65,000	$50,000	$41,988	$62,416	$0	$0	$0	$0	$104,404
01-07-4210	FICA	$15,000	$12,000	$9,123	$11,030	$0	$0	$0	$0	$20,154
01-07-4220	Medicare	$10,000	$2,500	$2,134	$2,580	$0	$0	$0	$0	$4,713
01-07-4230	Unemployment Benefit	$2,500	$0	$60	$279	$0	$0	$0	$0	$339
01-07-4240	IMRF Expense	$15,000	$15,000	$7,945	$10,920	$0	$0	$0	$0	$18,865
01-07-5300	Contractual Services	$6,000	$3,500	$3,431	$874	$0	$0	$0	$0	$4,305
01-07-5343	Meal Expense	$250	$250	$0	$0	$0	$0	$0	$0	$0
01-07-5361	Vehicle Accident Repairs	$10,000	$0	$0	$0	$0	$0	$0	$0	$0
01-07-5400	Material & Supplies	$120,000	$110,000	$75,781	$129,367	$0	$0	$0	$0	$205,148
01-07-5410	Motor Fuel & Lubricants	$129,000	$129,000	$79,778	$130,518	$0	$0	$0	$0	$210,295
		$568,280	$511,292	$349,192	$547,716	$0	$0	$0	$0	$896,908

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 l Year 2024-2025 Bu	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Administration Departmen										
01-10-4100	Salaries	$200,000	$0	$4,319	($9,522)	$0	$0	$0	$0	[illegible]
01-10-4101	Clerical Salaries	$71,860	$231,220	$102,252	$220,349	$183,988	$202,622	$209,147	$286,438	$1,898,417
01-10-4104	Overtime Meal Reimburse	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-10-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-10-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-10-4200	Insurance Benefit	$50,000	$82,800	$26,591	$44,332	$42,569	$45,669	$53,550	$85,571	$477,066
01-10-4210	FICA	$30,000	$20,000	$7,435	$10,889	$11,636	$11,851	$11,744	$17,178	$108,000
01-10-4220	Medicare	$8,000	$4,000	$1,866	$3,000	$2,731	$2,902	$2,902	$4,212	$27,091
01-10-4230	Unemployment Benefit	$2,500	$0	$933	$293	$345	$140	$339	$472	$3,951
01-10-4240	IMRF Expense	$20,000	$20,000	$7,046	$12,547	$14,582	$17,482	$14,981	$24,330	$147,456
01-10-4250	Wellness Expense	$1,500	$1,500	$0	$0	$1,500	$0	$0	$0	$1,500
01-10-5300	Contractual Services	$221,771	$218,706	$233,077	$131,011	$176,439	$58,399	$42,893	$58,035	$1,017,474
01-10-5302	Legal Services	$250,000	$250,000	$120,021	$243,134	$248,030	$112,301	$116,798	$135,541	$1,062,290
01-10-5310	Outside Services	$0	$0	$9,871	($200,000)	$3,022	$174	$0	$0	[illegible]
01-10-5312	Consulting	$25,000	$25,000	$1,350	$30,017	$31,598	$23,934	$22,265	$13,916	$172,895
01-10-5321	Printing & Publications	$40,000	$35,000	$16,486	$25,177	$1,323	$2,369	$6,940	$8,658	$77,203
01-10-5322	Postage	$35,000	$35,000	$503	$13,342	$502	$309	$164	$338	$16,677
01-10-5323	Insurance & Bonding	$370,000	$349,743	$350,638	$252,288	$35,870	$28,730	$20,371	$19,414	$819,432
01-10-5341	Training	$5,000	$5,000	$0	$2,463	$425	$4,444	$6,270	$2,605	$22,874
01-10-5342	Travel Expenses	$10,000	$10,000	$0	$182	$0	$0	$0	$25	$207
01-10-5345	Dues & Subscriptions	$40,000	$40,000	$2,981	$3,485	$6,194	$4,057	$2,854	$9,061	$48,096
01-10-5350	Utilities	$100,000	$100,000	$64,569	$102,069	$20,513	$7,542	$6,188	$5,200	$222,185
01-10-5360	Maint. & Repair	$25,000	$2,000	$0	$0	$2,366	$563	$0	$0	$3,192
01-10-5400	Material & Supplies	$25,000	$25,000	$1,855	$1,669	$129	$0	$0	$0	$3,836
01-10-5401	Office Supplies	$2,500	$2,500	$7,513	$3,845	$2,496	$2,716	$1,635	$1,505	$26,133
01-10-7500	Office Equipment	$5,000	$5,000	$0	$0	$150	$0	$795	$0	$4,732
01-10-8001	Special Events	$20,000	$20,000	$18,632	$1,646	$463	$0	$0	$0	$20,742
01-10-8100	Transfer Out	$0	$741,800	$741,800	$0	$0	$0	$0	$0	$741,800
		$1,558,131	$2,224,269	$1,719,739	$892,215	$786,872	$526,203	$519,835	$672,499	$6,731,113

35

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 Bu	Amended Fiscal Year 2023-2024 Budget	2/28/2024	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
					Fiscal YTD Activity, Period Ending					
Clerk										
01-11-4100	Salaries	$0	$0	$0	$7,161	$1,595	$0	$822	$0	$9,578
01-11-4101	Clerical Salaries	$161,780	$146,497	$77,253	$105,437	$135,027	$133,441	$133,510	$123,721	$1,103,524
01-11-4104	Overtime Meal Reimburse	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-11-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-11-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-11-4121	Clerical Overtime	$2,500	$2,500	$277	$875	$1,928	$372	$645	$4,059	$10,936
01-11-4200	Insurance Benefit	$43,000	$65,218	$32,800	$39,242	$36,776	$36,557	$34,608	$34,638	$330,953
01-11-4210	FICA	$30,000	$10,000	$5,047	$6,927	$8,695	$8,272	$7,708	$7,920	$69,463
01-11-4220	Medicare	$5,000	$3,000	$1,180	$1,620	$2,033	$1,935	$1,802	$1,852	$16,261
01-11-4230	Unemployment Benefit	$1,000	$0	$977	$349	$366	$219	$266	$444	$4,005
01-11-4240	IMRF Expense	$15,000	$12,000	$4,074	$6,181	$25,941	$10,930	$8,650	$9,976	$99,468
01-11-5300	Contractual Services	$6,500	$6,500	$6,561	$1,700	$7,092	$10,104	$15,395	$6,314	$61,475
01-11-5321	Printing & Publications	$7,500	$7,500	$4,626	$4,727	$6,388	$6,061	$2,207	$2,496	$43,342
01-11-5325	Will County RecordMunici	$10,000	$10,000	$5,530	$5,105	$5,371	$7,606	$8,448	$7,888	$72,004
01-11-5341	Training	$1,000	$800	$0	$0	$0	$20	$0	$0	$76
01-11-5345	Dues & Subscriptions	$0	$180	$60	$0	$30	$125	$95	$90	$857
01-11-5401	Office Supplies	$2,000	$2,000	$3,446	$2,886	$2,745	$2,185	$1,993	$3,890	$31,978
		$285,280	$266,195	$141,830	$182,211	$233,987	$217,828	$216,149	$203,288	$1,853,918

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Treasurer										
01-12-4100	Salaries	$143,285	$0	$132	$3,165	($0)	$0	$66	$0	
01-12-4101	Clerical Salaries	$88,390	$122,352	$105,290	$109,604	$88,652	$102,441	$96,398	$88,497	$838,420
01-12-4104	Overtime Meal Reimburser	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-12-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	
01-12-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	
01-12-4121	Clerical Overtime	$0	$1,000	$0	$867	$130	$0	$75	$0	$3,455
01-12-4200	Insurance Benefit	$25,000	$25,000	$22,922	$22,408	$16,075	$10,996	$14,723	$24,352	$167,070
01-12-4210	FICA	$8,000	$7,100	$6,866	$6,915	$5,525	$6,390	$5,614	$5,407	$52,210
01-12-4220	Medicare	$2,500	$2,000	$1,606	$1,617	$1,292	$1,494	$1,313	$1,264	$12,212
01-12-4230	Unemployment Benefit	$1,000	$0	$1,102	$291	$284	$152	$180	$316	$3,017
01-12-4240	IMRF Expense	$10,000	$9,000	$5,419	$6,096	$5,550	$8,792	$6,489	$6,655	$59,893
01-12-5300	Contractual Services	$40,000	$40,000	$32,622	$27,133	$41,614	$38,274	$33,317	$32,633	$282,201
01-12-5341	Training	$5,000	$5,000	$149	$1,979	$6,018	$7,803	$1,920	$309	$34,537
01-12-5345	Dues & Subscriptions	$2,000	$2,000	$1,505	$925	$1,175	$380	$679	$694	$8,464
01-12-5401	Office Supplies	$2,000	$2,000	$1,565	$946	$833	$1,091	$1,326	$1,169	$12,959
		$327,175	$215,452	$179,178	$181,947	$167,148	$177,813	$162,100	$161,296	$1,474,439

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Community Development		$0								
01-16-4100	Salaries	$466,403	$414,834	$132,876	$103,076	$129,860	$117,358	$143,918	$107,471	$1,026,537
01-16-4101	Clerical Salaries	$115,192	$111,294	$70,966	$152,488	$59,941	$102,178	$147,207	$36,407	$925,995
01-16-4104	Overtime Meal Reimburse	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-16-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
01-16-4107	Clothing Allowance Taxabl	$500	$0	$0	$0	$0	$0	$0	$0	$0
01-16-4121	Clerical Overtime	$5,000	$4,000	$5,240	$2,784	$3,066	$796	$3,156	$2,462	$34,640
01-16-4200	Insurance Benefit	$80,000	$158,000	$30,996	$40,742	$43,323	$58,186	$63,753	$21,706	$396,010
01-16-4210	FICA	$48,000	$43,000	$14,172	$15,600	$12,115	$13,654	$17,158	$9,013	$106,366
01-16-4220	Medicare	$8,000	$8,000	$3,314	$3,648	$2,833	$3,193	$4,013	$2,108	$24,878
01-16-4230	Unemployment Benefit	$1,000	$1,000	$818	$700	$593	$348	$605	$497	$4,592
01-16-4240	IMRF Expense	$45,000	$43,000	$11,282	$14,557	$14,141	$17,910	$19,691	$10,939	$124,814
01-16-5330	Engineering	$110,000	$0	$0	$0	$0	$0	$4,089	$0	$31,678
01-16-5300	Contractual Services	$104,000	$230,000	$240,175	$272,114	$64,986	$28,097	$17,385	$33,330	$916,835
01-16-5341	Training	$6,500	$3,000	$160	$150	$10	$10	$0	$706	$6,434
01-16-5344	Safety Clothing	$1,000	$2,000	$0	$0	$305	$203	$0	$59	$1,091
01-16-5401	Office Supplies	$8,000	$8,000	$6,943	$4,397	$3,281	$2,930	$2,635	$3,655	$38,343
01-16-7501	Operating Equipment	$2,000	$2,000	$91	$601	$0	$0	$0	$0	$35,407
01-16-8002	Facade Program	$25,000	$25,000	$0	$0	$0	$0	$0	$10,000	$10,000
		$1,025,595	$1,053,127	$517,033	$610,858	$334,454	$344,863	$423,609	$238,353	$3,683,620

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Fiscal Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
MFT										
05-00-3354	Revenue From MFT	$862,760	$922,759	$354,171	$840,228	$891,754	$827,080	$777,256	$562,473	$7,302,650
05-00-3371	Government Agency	$0	$0	$4,016	$1,098,089	($0)	$0	$22,000	$159,728	$1,489,257
05-00-3611	Interest Income	$0	$0	$68,671	$92,597	$1,808	$5,906	$30,302	$26,932	$255,287
		$862,760	$922,759	$426,858	$2,030,914	$893,561	$832,987	$829,558	$749,133	$9,047,193
05-00-4005	fund bal. rec. net post.	$0		$0	($2)	$0	$0	$0	$0	[illegible]
05-00-5300	Contractual Services	$95,000	$212,500	$39,864	$210,431	$16,026	$0	$397	$0	$875,388
05-00-5330	Engineering	$227,760	$176,500	$71,286	$8,034	$0	$0	$0	$0	$289,579
05-00-5400	Material & Supplies	$165,000	$138,000	$79,103	$58,970	$107,063	$83,271	$78,565	$122,845	$1,102,387
05-00-7640	Capital Construction	$375,000	$395,759	[illegible]	$1,217,564	$482,284	$657,665	$263,021	$286,872	$5,411,165
		$862,760	$922,759	$184,517	$1,494,998	$605,372	$740,936	$341,983	$409,717	$7,678,517

39

As of 4/30/2023		4/30/2025 Fiscal Year 2024-2025 Bu	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Account	**2/8/2024 11:47**									
Non-Home Rule										
06-00-3350	Non-Home Rule Sale	$2,000,000	$2,000,000	$979,369	$2,213,445	$2,167,597	$1,882,794	$1,773,613	$1,819,778	$19,438,775
		$2,000,000	$2,000,000	$979,369	$2,213,445	$2,167,597	$1,882,794	$1,773,613	$1,819,778	$19,438,775
06-00-4010	fund bal. rec. net post.	$0		$0	($455,956)	$0	$0	$0	$0	[illegible]
06-00-5001	Food 4 Less Econ. Incentive	$50,000	$50,000	$0	$44,540	$30,467	$16,373	$15,679	$17,147	$253,171
06-00-8100	Transfer Out	$936,400	$971,400	$971,400	$659,650	$605,000	$0	$604,017	$536,000	$5,306,895
06-00-8101	Transfer out-Debt Service	$763,600	$763,600	$385,675	$770,850	$769,350	$836,643	$0	$0	$2,762,518
06-00-8110	Property Tax Rebate	$250,000	$215,000	[illegible]	$64,597	$308,066	$0	$2,269	$0	$876,188
		$2,000,000	$2,000,000	$1,354,331	$1,083,681	$1,712,883	$853,015	$621,965	$553,147	$8,742,815

As of 4/30/2023

Account 2/8/2024 11:47

Account		4/30/2025 l Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Water & Sewer Revenue										
07-00-3500	Customer Metered Sales	$7,472,400	$6,356,343	$3,351,720	$6,035,302	$5,521,311	$5,227,913	$6,801,104	$7,941,270	$69,757,722
07-00-3501	Regular Customer DMeter	$150,000	$156,020	$68,523	$135,076	$135,491	$145,314	$116,110	$139,649	$1,433,351
07-00-3502	Joliet Customer Sewer	$83,636	$83,636	$46,151	$103,454	$71,610	$99,858	$66,497	$123,505	$688,341
07-00-3503	Joliet Customer Debt	$10,728	$10,728	$5,664	$12,337	$9,167	$13,551	$9,388	$18,395	$99,344
07-00-3504	Unmetered Sewer Unmet	$20,000	$19,931	$9,632	$18,268	$17,887	$17,803	$14,571	$0	$78,162
07-00-3505	Stateville Charges	$3,814,300	$4,000,000	$1,990,725	$3,506,262	$3,542,358	$3,316,208	$4,358,235	$0	$16,713,788
07-00-3510	Tap On Fees	$100,000	$0	$202,977	$126,979	$110,521	$33,483	$54,435	$203,256	$1,055,472
07-00-3520	Meters	$3,500	$3,342	$12,050	$7,050	$3,365	$5,813	$6,520	$4,414	$79,273
07-00-3611	Interest Income	$0	$0	[illegible]	$226,988	$1,675	$11,531	$68,561	$52,648	$386,660
07-00-3900	Miscellaneous Revenue	$0	$0	$96,804	$166,317	$15,633	$187,079	$106,807	$45,455	$1,005,567
07-00-3901	Revenue Penalties Service	$120,000	$120,000	$78,071	$112,802	$125,435	$0	$0	$0	$316,308
07-00-3910	Transfer In	$0	$0	$0	$0	$0	$2,154,255	($2,577,720)	$1,554,200	$5,370,510
07-00-4010	due to/from 14 45 62	$0	$0	$0	($1,776,755)	$0	$0	$0	$0	($1,776,755)
		$11,774,564	$10,750,000	$5,837,229	$8,674,080	$9,554,452	$11,212,807	$9,024,509	$10,082,792	$95,207,742

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Water										
07-06-4100	Salaries	$304,416	$298,997	$153,531	$241,910	$249,335	$245,038	$218,050	$235,041	$2,532,808
07-06-4101	Clerical Salaries	$33,116	$30,267	$38,830	$47,981	$47,657	$31,942	$31,162	$20,208	$300,807
07-06-4104	Overtime Meal Reimburse	$0	$0	$14	$0	$0	$0	$0	$0	$14
07-06-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
07-06-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	$0
07-06-4110	Seasonal Salaries	$25,000	$25,000	$13,666	$6,960	$4,160	$6,286	$8,616	$8,488	$170,299
07-06-4120	Overtime	$20,000	$20,000	$22,917	$20,226	$12,614	$8,251	$7,640	$11,075	$181,648
07-06-4121	Clerical Overtime	$2,000	$2,000	$1,151	$844	$1,577	$391	$138	$0	$4,101
07-06-4124	Utility Repair Overtime	$0	$0	$2,265	$8,215	$9,763	$23,203	$15,963	$25,689	$119,190
07-06-4200	Insurance Benefit	$100,000	$100,000	$69,662	$86,352	$90,399	$88,176	$61,244	$84,542	$883,605
07-06-4210	FICA	$25,000	$23,000	$16,734	$20,096	$21,574	$20,828	$18,700	$19,398	$176,198
07-06-4220	Medicare	$6,000	$5,500	$3,913	$4,700	$5,047	$4,879	$4,384	$4,536	$41,238
07-06-4230	Unemployment Benefit	$2,000	$1,000	$1,410	$680	$663	$583	$753	$930	$7,805
07-06-4240	IMRF Expense	$65,000	$26,334	$13,789	$19,628	$28,001	$63,800	$58,089	$32,101	$285,863
07-06-5300	Contractual Services	$170,900	$113,900	$103,033	$108,862	$54,853	$42,226	$38,011	$36,404	$633,781
07-06-5301	Technology	$92,500	$34,500	$5,248	$19,725	$21,223	$25,523	$16,122	$17,220	$150,156
07-06-5306	Contractual Lab	$40,000	$30,000	$30,253	$21,946	$22,386	$20,076	$14,153	$19,953	$137,576
07-06-5321	Printing & Publications	$5,500	$5,500	$296	$0	$2,229	$149	$26	$874	$13,221
07-06-5330	Water Engineering	$225,000	$32,500	$16,768	$10,857	$260,136	$25,984	$7,574	$23,637	$515,587
07-06-5331	Engineering	$25,000	$25,000	$6,910	$29,298	$2,039	$0	$0	$0	$38,246
07-06-5332	Lake Michigan Allocation	$726,072	$530,000	$310,652	$432,722	$0	$0	$0	$0	$743,374
07-06-5341	Training	$10,500	$5,500	$846	$5,705	$3,179	$1,667	$3,328	$3,758	$41,831
07-06-5343	Meal Expense	$2,750	$2,750	$190	$746	$1,003	$809	$375	$548	$8,258
07-06-5344	Safety Clothing	$3,250	$3,250	$557	$1,549	$4,503	$2,809	$3,997	$3,450	$30,355
07-06-5350	Utilities	$59,000	$56,000	$41,050	$46,500	$49,670	$37,165	$36,361	$32,581	$319,968
07-06-5353	Power Purchase	$130,000	$130,000	$125,921	$101,439	$156,262	$128,826	$133,348	$137,839	$1,472,504
07-06-5361	Maintenance-Wells	$75,000	$55,000	$41,704	$51,971	$38,770	$55,869	$38,062	$37,192	$673,028
07-06-5362	Water Storage Tank	$306,120	$306,120	$306,120	$525,349	$520,300	$322,439	$381,396	$381,396	$3,149,277
07-06-5372	Equipment Rental	$0	$0	$0	$99,000	$18,750	$12,750	$6,000	$165	$136,903
07-06-5401	Office Supplies	$3,800	$3,800	$127	$1,572	$2,154	$2,549	$2,338	$1,109	$19,520
07-06-5402	Safety Equipment	$3,000	$3,000	$0	$776	$997	$8,336	$3,978	$746	$34,314
07-06-5420	Lab. Supplies & Equipment	$6,000	$5,000	$2,751	$1,585	$3,997	$1,633	$2,956	$4,626	$84,560
07-06-5421	Chemicals	$95,000	$90,000	$45,183	$97,013	$62,320	$50,251	$85,393	$84,385	$776,522
07-06-5430	Breaks-Materials & Repair	$337,500	$162,500	$144,573	$210,193	$232,547	$177,955	$139,223	$107,021	$1,655,715
07-06-5470	Valves and Hydrants	$70,000	$45,000	$23,927	$21,323	$44,934	$24,675	$49,750	$31,169	$392,100
		$2,969,423	$2,171,417	$1,543,990	$2,245,722	$1,973,043	$1,435,068	$1,387,131	$1,366,082	$15,730,375

42

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Sewer										
07-07-4100	Salaries	$319,333	$286,076	$131,647	$208,855	$293,066	$274,717	$252,531	$244,473	$2,464,854
07-07-4101	Clerical Salaries	$33,116	$30,267	$38,830	$49,627	$39,955	$21,569	$13,425	$13,849	$224,603
07-07-4104	Overtime Meal Reimburse	$0	$0	$2	$0	$0	$0	$0	$0	$2
07-07-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
07-07-4107	Clothing Allowance Taxabl	$1,000	$0	$0	$0	$0	$0	$0	$0	$0
07-07-4110	Seasonal Salaries	$25,000	$25,000	$13,666	$7,064	$4,056	$6,286	$8,616	$8,620	$171,941
07-07-4120	Overtime	$10,000	$10,000	$13,588	$11,226	$10,900	$5,891	$5,474	$1,100	$55,657
07-07-4121	Clerical Overtime	$1,000	$0	$1,151	$820	$1,601	$391	$0	$0	$3,963
07-07-4200	Insurance Benefit	$100,000	$75,000	$45,819	$64,376	$94,151	$93,637	$74,357	$71,986	$832,401
07-07-4210	FICA	$30,000	$26,350	$14,324	$17,366	$23,227	$20,420	$19,072	$17,459	$169,755
07-07-4220	Medicare	$8,000	$8,000	$3,350	$4,061	$5,432	$4,783	$4,472	$4,083	$39,747
07-07-4230	Unemployment Benefit	$1,000	$0	$1,903	$592	$578	$571	$795	$895	$8,034
07-07-4240	IMRF Expense	$60,000	$30,000	$11,706	$16,912	$30,339	$62,483	$59,294	$28,765	$278,932
07-07-5300	Contractual Services	$18,900	$34,900	$13,790	$3,231	$13,462	$10,159	$15,752	$33,667	$212,118
07-07-5301	Technology	$20,000	$26,000	$2,091	$13,180	$13,562	$21,802	$14,323	$15,311	$118,448
07-07-5330	Sewer Engineering	$258,000	$90,000	$74,508	$22,662	$47,937	$46,635	$58,133	$71,213	$512,303
07-07-5341	Training	$8,000	$8,000	$0	$58	$1,580	$1,347	$2,257	$1,567	$21,566
07-07-5343	Meal Expense	$1,250	$1,250	$0	$0	$665	$423	$335	$345	$5,951
07-07-5344	Safety Clothing	$5,500	$5,500	$244	$318	$3,716	$2,959	$3,665	$3,059	$27,812
07-07-5350	Utilities	$10,000	$10,000	$462	$3,469	$15,922	$12,840	$11,353	$9,916	$79,753
07-07-5353	Power Purchase	$4,000	$4,000	$2,362	$3,006	$2,524	$2,476	$3,184	$3,149	$32,463
07-07-5361	Maintenance-Lift Station	$2,500	$2,500	$0	$314	$412	$0	$0	$0	$90,993
07-07-5401	Office Supplies	$1,200	$1,200	$0	$524	$630	$2,964	$1,684	$923	$14,532
07-07-5402	Safety Equipment	$1,500	$1,500	$0	$442	$946	$3,939	$1,258	$395	$24,052
07-07-5420	Lab. Supplies & Equipment	$1,000	$1,000	$0	$590	$775	$419	$409	$185	$14,501
07-07-5421	Chemicals	$500	$500	$0	$0	$0	$0	$0	$1,500	$12,059
07-07-5430	Breaks-Materials & Repair	$2,000	$2,000	$0	$18	$0	$639	$0	$5,310	$60,417
		$922,798	$679,043	$369,443	$428,712	$605,437	$597,351	$550,388	$537,772	$5,476,856

43

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
STP										
07-08-4100	Salaries	$355,368	$326,185	$196,634	$260,958	$279,995	$255,582	$239,269	$213,819	$2,531,683
07-08-4101	Clerical Salaries	$17,890	$17,038	$30,623	$37,168	$39,148	$21,569	$13,425	$13,849	$208,358
07-08-4104	Overtime Meal Reimburse	$0	$0	$24	$0	$0	$0	$0	$0	$24
07-08-4105	Stipend	$0	$0	$500	$0	$0	$0	$0	$0	$500
07-08-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
07-08-4107	Clothing Allowance Taxabl	$1,000	$0	$0	$0	$0	$0	$0	$0	$0
07-08-4110	Seasonal Salaries	$25,000	$25,000	$13,666	$6,960	$4,160	$6,286	$8,616	$8,488	$145,441
07-08-4120	Overtime	$15,000	$15,000	$18,669	$14,094	$7,467	$3,344	$8,428	$25,428	$205,573
07-08-4121	Clerical Overtime	$2,500	$2,500	$1,151	$813	$1,601	$391	$0	$0	$4,214
07-08-4200	Insurance Benefit	$100,000	$100,000	$69,155	$84,972	$85,843	$84,045	$67,431	$60,377	$779,021
07-08-4210	FICA	$25,000	$25,000	$18,897	$19,808	$21,988	$19,100	$18,253	$17,052	$168,786
07-08-4220	Medicare	$7,500	$7,500	$4,419	$4,632	$5,143	$4,474	$4,280	$3,988	$39,516
07-08-4230	Unemployment Benefit	$1,500	$0	$1,675	$672	$591	$527	$739	$772	$7,346
07-08-4240	IMRF Expense	$60,000	$32,000	$15,697	$19,345	$28,266	$56,742	$56,649	$28,081	$265,016
07-08-5300	Contractual Services	$20,300	$17,300	$17,344	$9,420	$18,544	$24,106	$16,943	$15,348	$301,278
07-08-5301	Technology	$175,000	$175,000	$35,247	$45,095	$25,698	$47,742	$54,637	$41,327	$320,278
07-08-5306	Contractual Lab	$45,000	$40,000	$29,475	$27,204	$23,373	$28,627	$27,341	$21,340	$191,836
07-08-5314	Annual NPDES Permit	$33,500	$33,500	$33,500	$33,500	$33,500	$33,500	$33,500	$33,500	$363,500
07-08-5341	Training	$4,200	$4,200	$1,562	$3,257	$1,718	$1,209	$2,819	$3,644	$31,617
07-08-5343	Meal Expense	$4,650	$4,650	$1,503	$1,778	$1,417	$423	$356	$598	$10,752
07-08-5344	Safety Clothing	$5,250	$5,250	$2,553	$2,604	$3,984	$2,981	$3,727	$3,000	$33,318
07-08-5350	Utilities	$36,500	$36,500	$6,053	$25,926	$46,786	$45,432	$38,015	$40,778	$291,672
07-08-5353	Power Purchase	$150,000	$150,000	$137,046	$132,567	$146,871	$169,117	$186,290	$176,872	$1,736,497
07-08-5365	Maint Repair West Plant	$65,000	$50,000	$23,457	$44,887	$41,346	$37,853	$49,845	$26,660	$397,501
07-08-5366	Maint Repair East Plant	$75,000	$65,000	$36,358	$44,157	$56,864	$48,791	$56,188	$54,539	$374,996
07-08-5373	Waste Removal	$275,000	$275,000	$85,722	$199,269	$160,264	$195,283	$233,270	$194,666	$1,893,675
07-08-5377	Intergovernmental Groups	$35,000	$25,000	$20,677	$19,490	$16,356	$20,254	$20,156	$15,004	$132,523
07-08-5401	Office Supplies	$2,000	$2,000	$372	$412	$1,052	$2,911	$2,677	$1,543	$21,521
07-08-5402	Safety Equipment	$4,000	$4,000	$889	$2,972	$3,247	$4,863	$4,259	$2,366	$38,074
07-08-5420	Lab. Supplies & Equipment	$18,000	$18,000	$7,517	$12,720	($24,577)	$11,495	$13,287	$9,398	$54,738
07-08-5421	Chemicals	$80,000	$30,000	$73,700	$43,032	$25,667	$20,931	$12,750	$30,729	$356,999
		$1,639,158	$1,485,623	$884,084	$1,097,714	$1,056,310	$1,147,579	$1,173,150	$1,043,164	$10,906,253

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Water & Sewer Administra										
07-00-3900	Miscellaneous Revenue	$0	$0	$96,804	$166,317	$15,633	$187,079	$106,807	$45,455	$1,005,567
07-09-4100	Salaries	$139,390	$133,053	$114,957	$156,395	$184,582	$160,272	$96,271	$99,324	$1,272,223
07-09-4101	Clerical Salaries	$470,219	$407,226	$181,008	$327,909	$318,529	$349,743	$309,337	$325,428	$2,521,972
07-09-4104	Overtime Meal Reimburse	$0	$0	$31	$0	$0	$0	$0	$0	$31
07-09-4106	Clothing Stipend Taxable	$0	$0	$0	$0	$0	$0	$0	$0	$0
07-09-4107	Clothing Allowance Taxabl	$0	$0	$0	$0	$0	$0	$0	$0	$0
07-09-4120	Overtime	$10,000	$8,000	$4,141	$6,007	$5,250	$4,309	$1,900	$1,128	$24,418
07-09-4121	Clerical Overtime	$15,000	$15,000	$7,996	$13,712	$11,259	$3,303	$6,606	$3,827	$52,600
07-09-4200	Insurance Benefit	$138,000	$138,000	$94,495	$118,836	$110,391	$109,173	$81,081	$79,403	$858,835
07-09-4210	FICA	$38,000	$38,000	$21,755	$29,718	$32,097	$31,593	$26,004	$25,816	$227,700
07-09-4220	Medicare	$10,000	$8,000	$5,173	$7,252	$7,506	$7,476	$6,185	$6,133	$54,025
07-09-4230	Unemployment Benefit	$1,500	$0	$2,003	$921	$1,084	$558	$566	$1,075	$18,307
07-09-4240	IMRF Expense	$95,000	$38,000	$18,146	$28,933	$45,226	$95,366	$79,767	$42,129	$380,935
07-09-5300	Contractual Services	$26,000	$26,100	$28,350	$25,508	$36,191	$28,072	$16,716	$18,215	$305,443
07-09-5301	Technology	$3,000	$3,000	$0	$2,475	$14,060	$15,725	$13,706	$15,187	$90,766
07-09-5321	Printing & Publications	$18,000	$18,000	$9,220	$13,118	$13,911	$10,854	$12,551	$11,528	$100,508
07-09-5322	Postage	$27,000	$27,000	$11,375	$24,761	$24,152	$22,294	$23,722	$26,078	$265,531
07-09-5323	Insurance & Bonding	$352,000	$335,246	$328,108	$250,000	$230,256	$206,463	$205,870	$191,815	$1,763,083
07-09-5360	Maint. & Repair	$0	$0	$0	$0	$12	$986	$105	$1,270	$28,957
07-09-5470	Meters	$500,000	$900,000	$1,720,582	$551,218	$79,498	$158,634	$266,482	$209,669	$3,483,911
07-09-7965	capital assets proprietary.	$0	$0	$0	$1,727,872	$0	$0	$0	$0	$1,727,872
07-09-8000	Miscellaneous Expenses	$0	$0	$0	($0)	$1,847	$9,282	$6,196	$2,410	$71,097
07-09-8100	Transfer Out-	$2,284,040	$2,339,502	$2,339,502	$2,390,000	$1,625,775	$0	($1,807,998)	$2,078,786	$6,626,065
07-09-8101	Transfer Out-Debt	$2,116,036	$1,804,790	$945,922	$1,757,735	$1,757,735	$1,901,775	$2,237,365	$2,009,505	$6,757,568
		$6,243,185	$6,238,917	$5,832,764	$7,432,368	$4,499,360	$3,115,875	$1,582,429	$5,148,725	$26,631,847
	Water Surplus (Deficit)	($0)	$175,000	[illegible]	($2,530,436)	$1,420,302	$4,916,934	$4,331,411	$1,987,048	$36,462,411

45

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 l Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Capital Replacement Progr										
11-00-3233	Vehicle Replacement	$0	$0	$0	$0	$280	$854	$2,510	$5,000	$18,231
11-00-3910	Transfer	$68,180	$68,180	$68,180	$0	$605,000	$0	$777,080	$603,545	$4,982,307
		$68,180	$68,180	$68,180	$0	$605,280	$854	$779,590	$608,545	$5,000,537
11-00-4010	fund bal. rec. net post.	$0		$0	$418,800	$0	$0	$0	$0	$418,800
11-00-7301	Vehicles	$68,180	$68,180	$68,180	$73,585	$326,118	$70,082	$153,575	$140,924	$2,701,862
11-00-7302	Computers	$0	$0	$0	$0	$1,275	$52,579	$42,376	$1,407	$201,226
11-00-7303	Technology Capital	$0	$0	$0	$0	$45,815	$119,765	$128,735	$65,550	$656,813
11-00-7304	Building	$0	$0	$0	$0	$48,840	$41,965	$33,276	$27,891	$339,830
		$68,180	$68,180	$68,180	$492,385	$422,048	$284,391	$357,962	$235,772	$4,318,530

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
				Fiscal YTD Activity, Period Ending						
Water & Sewer Capital Pr										
							$0			
12-00-3910	Transfer In	$2,284,040	$2,339,502	$2,339,502	$2,390,000	$1,625,775	$0	($1,882,998)	$2,003,786	$14,656,456
		$2,284,040	$2,339,502	$2,339,502	$2,390,000	$1,625,775	$0	($1,882,998)	$2,003,786	$14,656,456
12-00-7010	capital assets proprietary.	$0	$0	$0	$268,634	$0	$0	$0	$0	$268,634
12-00-7300	Capital Equipment	$200,000	$75,000	$0	$44,475	$0	$12,550	$285,221	$18,742	$360,988
12-00-7301	Vehicles	$50,000	$0	$0	$85,262	$0	($0)	$980	$16,444	$641,926
12-00-7302	Computers	$0	$0	$0	$0	$0	$8,766	$2,185	$1,999	$40,914
12-00-7303	Technology Capital	$75,000	$50,000	$0	$0	$16,976	$21,436	$46,686	$48,589	$180,027
12-00-7602	Watermain Design	$1,175,000	$690,000	$338,725	$3,242	$0	($0)	$252,812	($0)	$594,778
12-00-7610	Well Maintenance	$75,000	$270,000	$18,190	$73,008	$45,477	$0	$0	$0	$136,675
12-00-7615	Well #14	$0	$813,000	$2,200	$21,162	$0	$2	$204,340	$0	$227,704
12-00-7620	Watermain Replacement	$4,800,000	$4,039,002	$3,391,214	$0	$570	$1,689	$3,382,686	$451	$6,782,806
12-00-7800	Misc Capital	$125,000	$0	$0	$0	$242,731	$0	$0	$28,680	$271,411
		$6,500,000	$5,937,002	$3,750,329	$495,782	$305,754	$44,443	$4,174,909	$114,906	$9,505,863

47

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
					Fiscal YTD Activity, Period Ending					
Capital Projects										
13-00-3901	Government Agency	$50,000	$2,861,015	$1,324,305	$1,597,679	$109,606	$0	$0	$0	$3,031,590
13-00-3902	Other financing source	$0	$2,741,800	$741,800	$0	$0	$0	$0	$0	
13-00-3910	Transfer In	$936,400	$971,400	$971,400	$659,650	$0	$0	($750,000)	$650,000	$9,742,399
		$986,400	$6,574,215	$3,037,505	$2,257,329	$109,606	$0	($750,000)	$650,000	$12,773,988
13-00-5330	Capital Engineering	$150,000	$205,000	$32,930	$0	$0	$0	$0	$0	$32,930
13-00-7310	Facility Construction- PW	$125,000	$57,500	$15,328	$92,826	$54,223	$1,652,311	$3,842,949	$234,797	$6,130,362
13-00-7311	Facility Constr.-City Hall / F	$0	$930,000	$1,040,259	$3,115,933	$6,921,959	$7,782,183	$338,017	$1,108,207	$20,430,657
13-00-7312	Facility Constr.-City Park	$0	$0	$0	$0	$114,673	$0	$0	$0	$114,673
13-00-7640	Capital Construction	$2,850,000	$2,520,700	$975,555	$73,096	$0	$0	$0	$0	$1,609,999
13-00-7641	Rebuild Illinois	$0	$182,832	$134,514	$0	$109,477	$0	$0	$0	$243,991
13-00-7642	American Rescue Plan	$0	$2,678,183	$1,854,224	$1,597,679	$367	$0	$0	$0	$3,452,269
		$3,125,000	$6,574,215	$4,052,811	$4,879,533	$7,200,698	$9,434,494	$4,180,966	$1,343,003	$32,014,881

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 Bı	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
TIF-Larkin/30										
15-00-3020	GASB 54	$0	$0	$0	$28,058	$0	$0	$0	$0	$28,058
15-00-3110	Current Year Tax Levy	$30,000	$35,000	$26,542	$26,876	$36,707	$0	$1,324	$1,336	$92,786
		$30,000	$35,000	$26,542	$54,934	$36,707	$0	$1,324	$1,336	$120,844
15-00-5300	Contractual Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
15-00-5302	Legal Services	$0	$0	$465	$0	$0	$0	$0	$1,175	$8,154
15-00-5312	Consulting	$30,000	$0	$0	$0	$0	$90	$210	$5,775	$8,430
15-00-5314	Planning	$0	$35,000	$0	$1	$1,950	$0	$12,113	$0	$16,082
15-00-5330	Engineering	$0	$0	$0	$0	$0	$0	$0	$4,424	$5,039
15-00-5400	Material & Supplies	$0	$0	$0	$0	$0	$0	$0	$0	$0
15-00-7501	Operating Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$30,000	$35,000	$465	$1	$1,950	$90	$12,323	$11,374	$37,705

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Water/Sewer Debt					$0					
30-00-3910	Transfer In	$2,047,856	$1,736,610	$877,742	($34,088,121)	$1,757,735	$1,901,775	$2,237,365	$2,009,505	[illegible]
		$2,047,856	$1,736,610	$877,742	($34,088,121)	$1,757,735	$1,901,775	$2,237,365	$2,009,505	[illegible]
30-00-6102	IEPA 2011 Principal	$518,429	$201,284	$100,955	$0	($0)	$0	$576,286	($0)	$859,427
30-00-6103	2019 W/S G.O. Bond Princi	$990,000	$945,000	$0	$0	$0	$0	$0	$0	$0
30-00-6104	Vactor Truck Principal	$0	$0	$0	$0	$0	$0	$0	$0	$0
30-00-6202	IEPA 2011 Interest	$26,327	$28,851	$14,112	$30,158	$32,633	$34,976	$76,522	$39,881	$410,905
30-00-6203	2019 W/S G.O. Bond Intere	$510,600	$561,475	$267,675	$582,600	$627,600	$670,350	$275,588	$0	$2,423,813
30-00-6204	Vactor Truck Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0
30-00-6301	Bond Bank Fees	$2,500	$0	$0	$0	($56,629)	$0	$395	$475	
30-00-6303	2019A Refunding Bank Fee	$0	$0	$475	$475	$475	$475	$0	$0	$1,900
30-00-7205	Chngs long term debt	$0	$0	$0	($56,629)	$0	$0	$0	$0	($56,629)
		$2,047,856	$1,736,610	$383,217	$556,604	$604,079	$705,802	$928,792	$40,356	$3,639,416

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 l Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Capital Construction Debt										
32-00-3920	Tran lease pymn debt gasb	$0	$0	$0	$27,994	$0	$0	$0	$0	$27,994
32-00-3910	Transfer In	$763,600	$763,600	$385,675	$770,850	$769,350	$836,643	$0	$0	$2,762,518
		$763,600	$763,600	$385,675	$798,844	$769,350	$836,643	$0	$0	$2,790,512
32-00-6101	2019 GO Bond- Principal	$410,000	$390,000	$0	$370,000	$195,000	$0	$0	$0	$565,000
32-00-6201	2019 G.O. Bond Interest	$351,100	$371,100	$180,675	$390,100	$404,225	$372,736	$0	$0	$1,347,736
32-00-6203	Tran lease pymn debt gasb	$0	$0	$0	$25,341	$0	$0	$0	$0	$25,341
32-00-6204	Tran lease pymn debt gasb	$0	$0	$0	$2,653	$0	$0	$0	$0	$2,653
32-00-6301	2019 G.O. Bond Fees	$2,500	$2,500	$475	$475	$475	$475	$0	$0	$1,900
		$763,600	$763,600	$181,150	$788,569	$599,700	$373,211	$0	$0	$1,942,630

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
West Plant Rehab										
35-00-3901	IEPA Reimbursements	$15,830,000	$15,000,000	$10,456,769	($0)	$0	$0	$0	$0	$10,456,769
35-00-3905	IEPA Loan Forgiveness	$0	$0	$0	$2,518,704	$0	$0	$0	$0	$2,518,704
35-00-3910	Transfer In	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$15,830,000	$15,000,000	$10,456,769	$2,518,704	$0	$0	$0	$0	$12,975,473
35-00-5330	Engineering	$1,050,000	$905,075	$0	$33,600	$0	$0	$0	$0	$33,600
35007010	capital assets proprietary. f	$0	$0	$0	($5,306,502)	$0	$0	$0	$0	($5,306,502)
35-00-7512	West Plant Rehab	$15,830,000	$10,000,000	$10,286,832	$7,215	($0)	$0	$0	$0	$10,294,047
35-00-7513	West Plant Rehab-Design	$0	$0	$0	$0	$0	$0	$0	$0	$0
35-00-7631	East STP Plant Constructio	$0	$5,000,000	$2,378,956	$0	$0	$0	$0	$0	$2,378,957
		$16,880,000	$15,905,075	$12,665,788	($5,265,686)	($0)	$0	$0	$0	$7,400,102

52

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
TIF-Weber/Division					$0					
41-00-3110	Current Year Tax Levy	$100,000	$0	$0	$0	$0	$0	$0	$0	$0
		$100,000	$0	$0	$0	$0	$0	$0	$0	$0
41-00-5300	Contractual Services	$10,000	$0	$243	$0	$0	$0	$0	$0	$243
41-00-5302	Legal Services	$0	$0	$3,671	$0	$0	$0	$0	$0	$3,671
41-00-5312	Consulting	$20,000	$0	$21,940	$0	$0	$0	$0	$0	$21,940
41-00-5314	Planning	$30,000	$0	$0	$0	$0	$0	$0	$0	$0
41-00-5330	Engineering	$20,000	$0	$0	$0	$0	$0	$0	$0	$0
41-00-5400	Material & Supplies	$0	$0	$0	$0	$0	$0	$0	$0	$0
41-00-7501	Operating Expenses	$20,000	$0	$0	$0	$0	$0	$0	$0	$0
		$100,000	$0	$25,854	$0	$0	$0	$0	$0	$25,854

53

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 l Year 2024-2025 Bı	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Garbage										$0
80-00-3540	Refuse Service Rec	$1,469,562	$1,395,712	$813,950	$1,347,090	$1,298,372	$1,256,094	$1,331,855	$1,315,108	$13,277,066
		$1,469,562	$1,395,712	$813,950	$1,347,090	$1,298,372	$1,256,094	$1,331,855	$1,315,108	$13,277,066
80-00-5300	Contractual Services	$1,469,562	$1,395,712	$900,452	$1,307,408	$1,265,505	$1,225,879	$1,312,168	$1,278,483	$13,203,367
		$1,469,562	$1,395,712	$900,452	$1,307,408	$1,265,505	$1,225,879	$1,312,168	$1,278,483	$13,203,367

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Year 2024-2025 B	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Police Pension Fund										
98-00-3110	Current Year Tax Levy	$1,296,406	$930,141	$1,819,339	$813,861	$821,447	$772,225	$1,017,921	$0	$6,403,200
98-00-3611	Interest Income	$0	$240,483	$132,142	$610,452	$1,311,694	$631,173	($639,034)	$865,833	$5,328,897
98-00-3800	Auditor Market Value	$0	$0	$1,949,701	($542,890)	($3,296,022)	$5,450,435	$181,671	$455,390	$6,883,828
98-00-3900	Miscellaneous Revenue	$0	$0	$2,520	$0	$0	$0	$0	$0	$2,520
98-00-3961	Employer Contribution-Ret	$150,000	$150,000	$0	$150,000	$150,000	$0	$1,022,225	$620,153	$4,200,194
98-00-3962	Plan Member Contribution	$300,000	$295,368	$199,817	$309,986	$301,645	$306,830	($307,526)	$281,904	$2,325,727
		$1,746,406	$1,615,992	$4,103,520	$1,341,409	($711,236)	$7,160,663	$1,275,257	$2,223,279	$25,144,366
98-00-5300	Contractual Services	$40,000	$32,000	$34,790	$37,436	$30,738	$31,360	($29,579)	$24,430	$191,041
98-00-5302	Legal Services	$6,000	$5,000	$2,425	$5,575	$2,798	$11,373	($17,158)	$8,860	$28,112
98-00-5321	Pension Payments/Refund	$1,600,000	$1,499,492	$1,015,965	$1,455,783	$1,474,813	$0	($1,112,433)	$1,193,424	$7,215,781
98-00-5342	Travel Expenses	$2,000	$1,000	$1,223	($0)	$668	$39	($2,697)	$2,907	$8,884
98-00-5343	Conference Expenses	$906	$1,000	$0	$550	$0	$0	$0	$0	$550
98-00-5345	Dues & Subscriptions	$2,500	$2,500	$0	$0	$2,145	$1,180	($2,001)	$3,595	$9,844
98-00-5560	Investment Expense	$75,000	$70,000	$14,479	$70,146	$85,623	$77,243	($65,217)	$60,959	$353,035
98-00-8000	Miscellaneous Expenses	$0	$5,000	$795	$5,300	$4,312	$4,349	($3,885)	$3,548	$43,975
98-00-8032	Refund-Employee CoDepo	$20,000	$0	$23,332	$4,115	$0	$1,289,707	($52,824)	$0	$1,264,330
		$1,746,406	$1,615,992	$1,093,010	$1,578,905	$1,601,098	$1,415,251	($1,285,794)	$1,297,724	$9,115,553

55

As of 4/30/2023

Account	2/8/2024 11:47	4/30/2025 Fiscal Year 2024-2025 Budget	Amended Fiscal Year 2023-2024 Budget	2/28/2024	Fiscal YTD Activity, Period Ending 4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	From Inception 4/30/2023
Police Special Assets				$0	$0	$0	$0	$0	$0	
99-00-3240	DUI Fines	$0	$3,500	$0	$0	$700	$350	$1,750	$5,610	$27,477
99-00-3241	Special Assets	$0	$0	$0	$15,100	$2,467	$22,456	$566	$1,209	$67,167
99-00-3242	Article 36	$0	$0	$0	$0	$0	$0	$0	$0	$30,397
99-00-3243	BJA / LLE Safety	$0	$0	$0	$0	$0	$0	$0	$0	$0
99-00-3244	Police Seizure	$5,000	$0	$0	$80,209	$0	$0	$0	$0	$80,209
99-00-3245	Police Forfeiture	$15,000	$5,000	$0	$2,777	$20,036	$0	$0	$0	$22,813
99		$20,000	$8,500	$0	$98,086	$23,203	$22,806	$2,316	$6,819	$228,063
99-00-5400	Material & Supplies	$0	$0	$0	$98,086	$0	$0	$0	$0	$98,086
99-00-5401	Police Seizure	$5,000	$0	$0	$0	$4,783	$0	$0	$0	$4,783
99-00-5402	Police Forfeiture	$15,000	$0	$0	$0	$36	$0	$0	$0	$36
99-00-7300	Capital Equipment	$0	$8,500	$0	$0	$0	$0	$0	$0	$90,412
		$20,000	$8,500	$0	$98,086	$9,590	$0	$0	$0	$205,347
				$0						
Total Revenue		$52,362,140	$54,869,133	$36,812,504	$1,833,820	$29,441,084	$35,355,728	$23,713,756	$30,813,345	$296,373,973
Total Expenditures		$60,208,554	$60,788,827	$42,438,450	$29,080,308	$31,032,318	$29,577,326	$23,989,935	$21,319,642	$238,949,623
		($7,846,414)	($5,919,694)	($5,625,946)	($27,246,488)	($1,591,234)	$5,778,402	($276,179)	$9,493,703	$57,424,351

56