



To: Mayor Soliman and City Council
From: Glen Conklin, Treasurer and Lisa Banovetz, Director of Finance
Date: April 3, 2023
Re: Fiscal Year 2023~2024 Budget Hearing

Honorable Mayor and City Council:

I am pleased to present the DRAFT Fiscal Year 2023~2024 annual municipal budget which includes projections for the Fiscal Year beginning May 1, 2023 and ending April 30, 2024.

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 operation 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 and adopt its upcoming fiscal year budget by April 30th of each fiscal year.

Budget Highlights

- The City, after receiving approval from the City Council during Fiscal Year 2023, has budgeted \$2,800,000 for road improvements throughout the City of Crest Hill. At the January 23, 2023 City Council work session, Ron Weideman, Engineer, presented his findings on City owned roadway conditions and prioritized roads to be repaired in order of the condition of the roads. It was determined that the City would invest \$2,800,000 to repair the roads with the lowest rating resulting in a servable condition.
 - To offset this cost, the City has budgeted offsetting revenue for two \$1,000,000 reimbursements (total of \$2,000,000) from the DCEO. These reimbursements were applied for over a year ago. The City expects to receive this funding from the DCEO during Fiscal Year 2023~2024.
 - The City's General Fund will supplement the remaining \$741,800 to complete the road improvements budgeted for Fiscal Year 2023~2024. The transfer for this expenditure will be from the City's Administration department budget in the General Fund.
- The City's collective bargaining agreement with the Metropolitan Alliance of Police (MAP)'s union employees expired on April 30, 2022. This contract has not been re-negotiated as of April 3, 2023. The City has a placeholder in its current budget for salary increases for the employees who are MAP Union employees.

- 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 expense of the proposed IT budget for Fiscal Year 2024. 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 2024 as part of the City's capital replacement program. The City is currently evaluating the condition of its vehicle fleet and intends to have this as a future work session agenda item to discuss how to proceed forward with the capital replacement program.

Below is a summary of what this budget work session will cover:

- 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
- Refuse
- Police pension
- Police special assets

City-Wide Fund revenues and expenditures summary

The City is currently projecting a budget deficit of (\$4,753,990) in this DRAFT Fiscal Year 2023~2024 budget. Of this deficit, \$1,900,000 was a budgeted expenditure from Fiscal Year 2022~2023 for a watermain lining project that did not occur in addition to \$400,000 of meters that were budgeted for Fiscal Year 2023 but will not be ordered/received until Fiscal Year 2024. This project and the meter expense is a carryover to this fiscal year's budget. Below is a summary, by fund, of the revenue and expenditures in addition to a fund surplus or deficit by fund:

	Fiscal Year 2023~2024 Budget	Fiscal Year 2022~2023 Budget	Prior Year End 4/30/2022 Total	FY 2023 Actuals through 2/28/2023
General Fund Revenue	\$11,659,063	\$10,842,907	\$12,144,129	\$9,438,516
Officials	\$110,975	\$109,975	\$119,116	\$96,734
Police	\$5,594,500	\$5,279,300	\$6,127,632	\$4,101,215
Streets	\$1,415,582	\$1,554,238	\$1,309,766	\$945,604
Facilities Maintenance	\$425,286	\$384,310	\$0	\$110,667
IT	\$536,801	\$450,551	\$34,156	\$469,502
Fleet Vehicle Maintenance	\$511,292	\$502,400	\$2,492	\$440,163
Administration	\$2,224,269	\$1,123,424	\$1,059,821	\$733,049
Clerks	\$266,195	\$253,980	\$251,298	\$154,210
Treasurers	\$215,452	\$234,068	\$343,478	\$153,675
Community Development	\$1,053,127	\$858,881	\$403,929	\$488,766
Total General Fund Expenses	\$12,353,478	\$10,751,127	\$9,651,687	\$7,693,587
General Fund Surplus (Deficit)	(\$694,415)	\$91,779	\$2,492,442	\$1,744,930
Transfer from General fund balance	\$694,415	See page 12 for fund balance details		
MFT				
Revenue	\$922,759	\$872,154	\$900,768	\$721,356
Expenditures	\$922,759	\$1,495,000	\$1,168,192	\$1,042,314
Fund Surplus (Deficit)	\$0	(\$622,846)	(\$267,424)	(\$320,958)
Non-Home Rule				
Revenue	\$2,000,000	\$1,700,000	\$2,168,730	\$1,719,801
Expenditures	\$2,000,000	\$1,700,000	\$1,828,055	\$1,145,660
Fund Surplus (Deficit)	\$0	\$0	\$340,676	\$574,141

Water Revenue	\$10,750,000	\$10,672,711	\$9,554,452	\$7,305,337
Water Expenditures	\$2,346,417	\$2,171,325	\$2,079,904	\$1,879,063
Sewer Expenditures	\$679,043	\$766,399	\$679,624	\$397,238
STP Expenditures	\$1,485,623	\$1,469,399	\$1,159,149	\$910,933
Water Administration Expenditures	\$6,238,917	\$6,060,588	\$6,078,579	\$5,179,466
Water/Sewer/STP	\$10,750,000	\$10,467,711	\$9,997,256	\$8,366,699
Fund Surplus (Deficit)	(\$0)	\$205,000	(\$442,804)	(\$1,061,362)

Water/Sewer/STP Capital Revenue	\$2,339,502	\$2,390,000	\$1,625,775	\$2,390,000
Expenditures	\$5,494,002	\$2,595,000	\$734,805	\$352,614
Fund Surplus (Deficit)	(\$3,154,500)	(\$205,000)	\$890,970	\$2,037,386
Transfer from Water Sewer fund balance	\$3,154,500 See page 12 for fund balance details			

Capital replacement program Revenue	\$68,180	\$0	\$605,280	\$0
Expenditures	\$68,180	\$0	\$422,048	\$73,585
Fund Surplus (Deficit)	\$0	\$0	\$183,232	(\$73,585)

Capital Improvement Projects (including City Center and Public Works Buildings)

Revenue	\$6,574,215	\$2,417,160	\$109,606	\$1,819,362
Expenditures	\$6,574,215	\$5,367,360	\$7,200,698	\$4,321,390
Fund Surplus (Deficit)	\$0	(\$2,950,200)	(\$7,091,093)	(\$2,502,028)

TIF Larkin/30 Revenue	\$35,000	\$35,000	\$36,707	\$26,876
Expenditures	\$35,000	\$35,000	\$1,950	\$26,876
Fund Surplus (Deficit)	\$0	\$0	\$34,757	\$1

Water Sewer Debt Revenue	\$1,736,610	\$1,757,735	\$1,757,735	\$1,464,779
Expenditures	\$1,736,610	\$1,757,735	\$660,708	\$406,842
Fund Surplus (Deficit)	\$0	\$0	\$1,097,027	\$1,057,937

Capital Construction Debt (City Center)

Revenue	\$763,600	\$773,350	\$769,350	\$642,375
Expenditures	\$763,600	\$773,350	\$599,700	\$190,900
Fund Surplus (Deficit)	\$0	\$0	\$169,650	\$451,475

West Plant Rehab.

Revenue	\$15,000,000	\$6,137,000	\$0	\$2,120,847
Expenditures	\$15,905,075	\$6,137,000	\$1,901,801	\$3,473,710
Fund Surplus (Deficit)	(\$905,075)	\$0	(\$1,901,801)	(\$1,352,863)

Transfer from Water Sewer fund balance \$905,075 See page 12 for fund balance details

Garbage

Revenue	\$1,395,712	\$1,373,937	\$1,298,372	\$1,006,829
Expenditures	\$1,395,712	\$1,348,514	\$1,265,505	\$1,089,507
Fund Surplus (Deficit)	\$0	\$25,423	\$32,866	(\$82,677)

Police Pension

Revenue	\$1,615,992	\$1,502,000	(\$711,236)	\$1,292,853
Expenditures	\$1,615,992	\$1,502,000	\$1,601,098	\$1,197,774
Fund Surplus (Deficit)	\$0	\$0	(\$2,312,334)	\$95,079

Police Special Assets

Revenue	\$8,500	\$8,500	\$23,203	\$140,936
Expenditures	\$8,500	\$8,500	\$9,590	\$98,086
Fund Surplus (Deficit)	\$0	\$0	\$13,613	\$42,850

Total Revenue	\$54,869,133	\$40,482,454	\$30,282,871	\$30,089,868
Total Expenditures	\$59,623,123	\$43,938,298	\$37,043,094	\$29,479,545
Total Fund Surplus (Deficit)	(\$4,753,990)	(\$3,455,844)	(\$6,760,223)	\$610,324

Transfer from General fund balance \$694,415

Transfer from Water Sewer fund balance \$4,059,575

Total Transfer from Fund Balance \$4,753,990 See page 12 for fund balance details

General Fund Revenue

The City is estimating the General Fund revenue to be \$11,659,063 for Fiscal Year 2023~2024. This is an increase from the previous year's annual budgeted revenue of \$816,156.

Revenue Estimates for state funding were used from Illinois Municipal League's February 2023 preliminary forecasts for municipalities to be used for projections for Fiscal Year 2023~2024

Per Capita estimates were used for

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

The major revenue sources that support the general fund are:

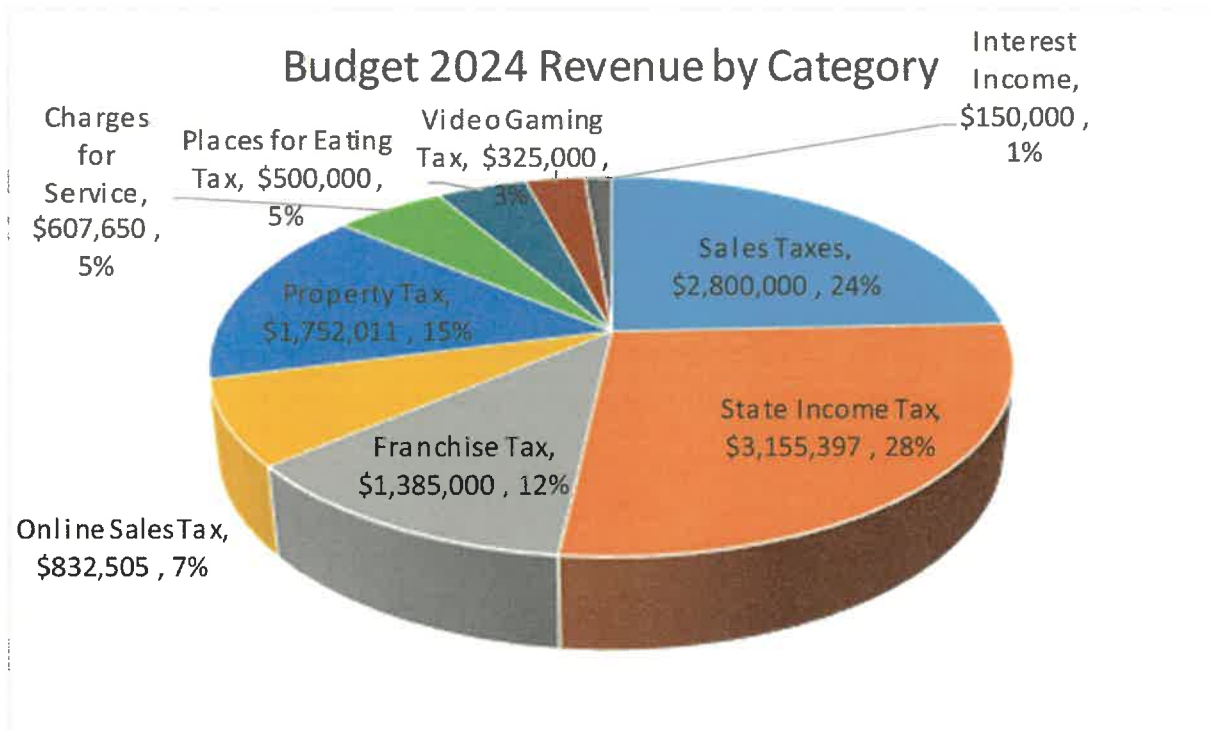
<u>Revenue Source</u>	<u>Amount</u>
State Income Tax	\$3,155,397 (28% of the total)
Sales Tax	\$2,800,000 (25% of the total)
Property Taxes	\$1,752,011 (15% of the total)
Franchise Tax	\$1,385,000 (12% of the total)

includes:

- Telecommunications
- ComEd/Nicor
- Comcast Franchise Fee

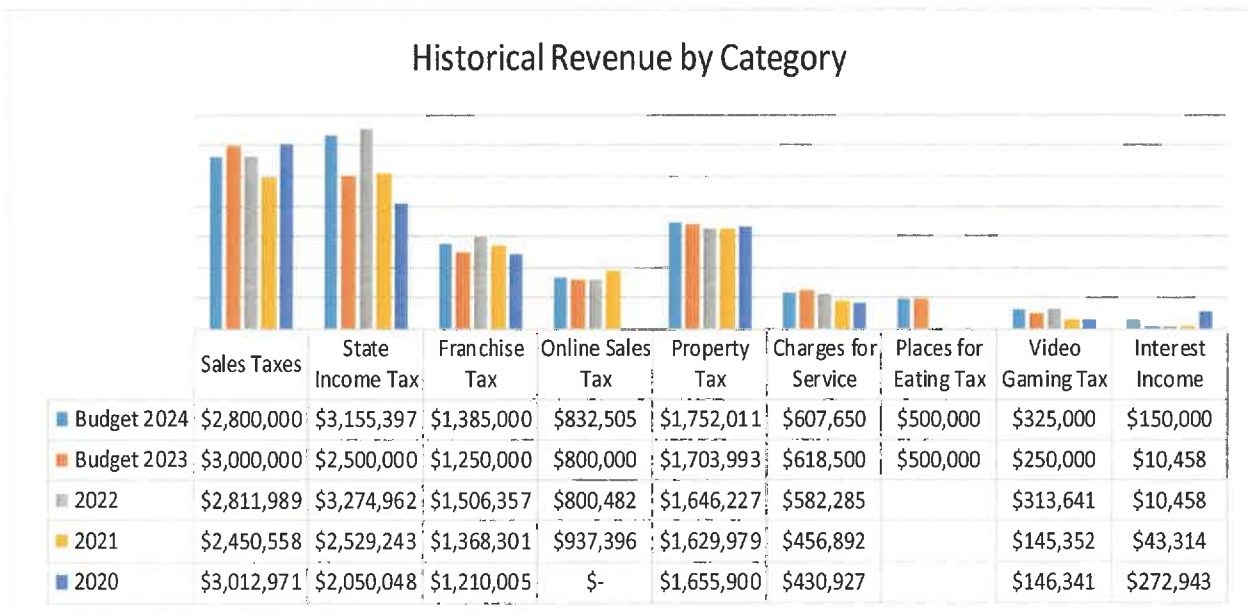
Online Sales Tax	\$ 832,505 (7% of the total)
Charges for Services	\$ 607,650 (5% of the total)
Places for Eating Tax	\$ 500,000 (4% of the total)
Video Gaming Tax	\$ 325,000 (3% of the total)
Interest Income	\$ 150,000 (1% of the total)
Other	\$ <u>151,500</u> (1% of the total)

Total \$11,659,063



The Places for Eating Tax has been estimated for \$500,000 for Fiscal Year 2023~2024. The City is optimistic that this is a conservative estimate. The City used receipts from the month of January 2023 to extrapolate for the upcoming fiscal year's revenue estimate.

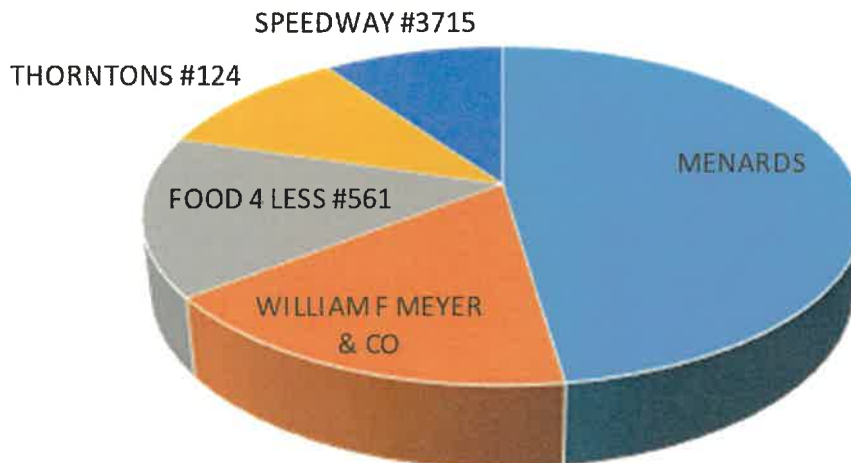
The numbers in the budget for property taxes are *final*. County will only distribute property taxes based on what the City received for its property tax extension from the previous year plus the lesser of CPI or 5% and any will add revenue for any new growth that occurred from the previous year's Equalized 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.



Sales Tax Revenue

The City of Crest Hill collected sales taxes for Fiscal Year 2022 totaling more than \$2.8 Million dollars from 190 different businesses located within the City. The top five sales tax retailers are below with their respective percentage of the City’s Sales Tax revenue.

**Top Five Sales Tax Generating Businesses as of
December 31, 2022**



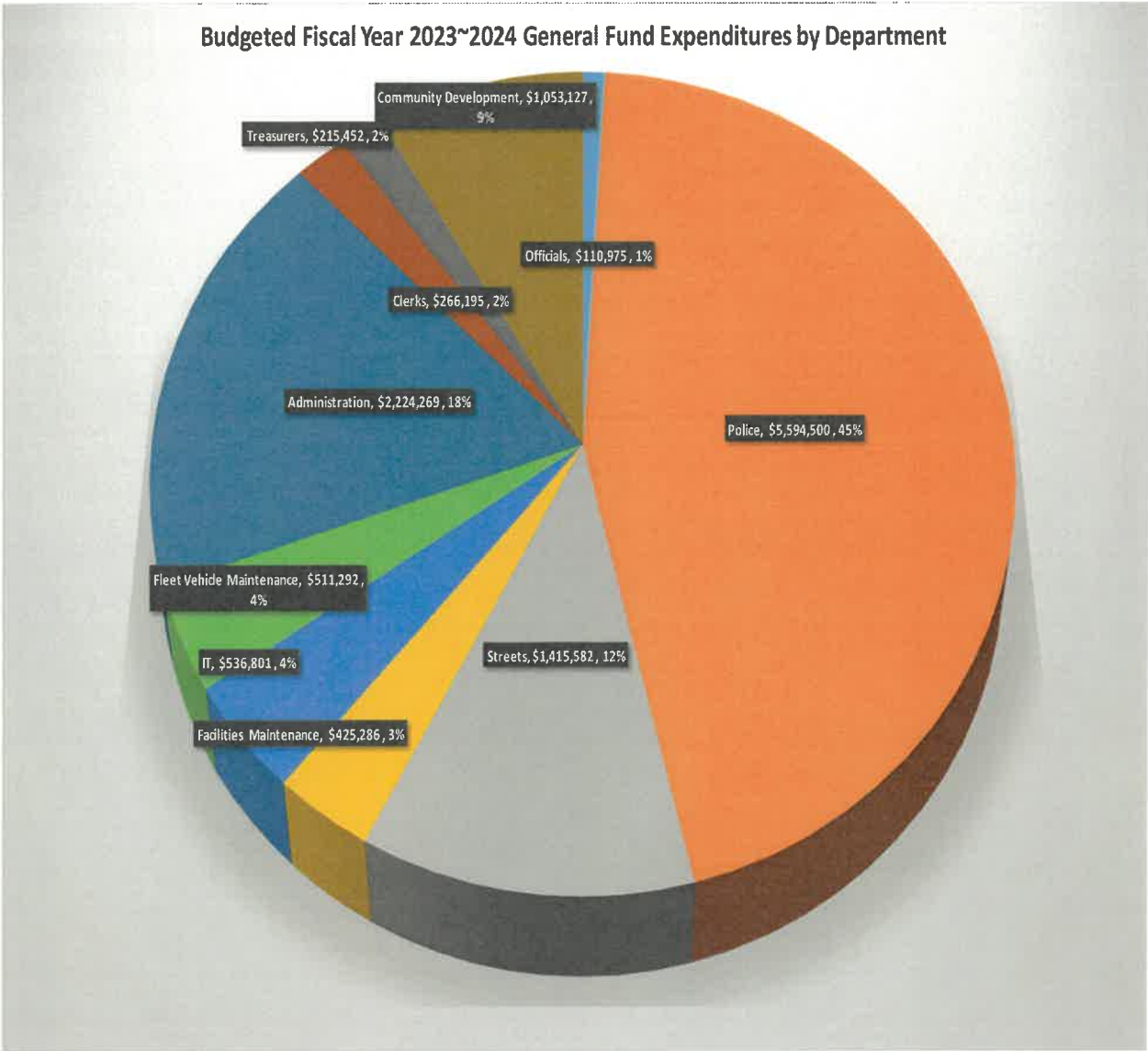
MENARDS	34%
WILLIAM F MEYER & CO	12%
FOOD 4 LESS #561	11%
THORNTONS #124	8%
SPEEDWAY #3715	7%

General Fund Expenditures

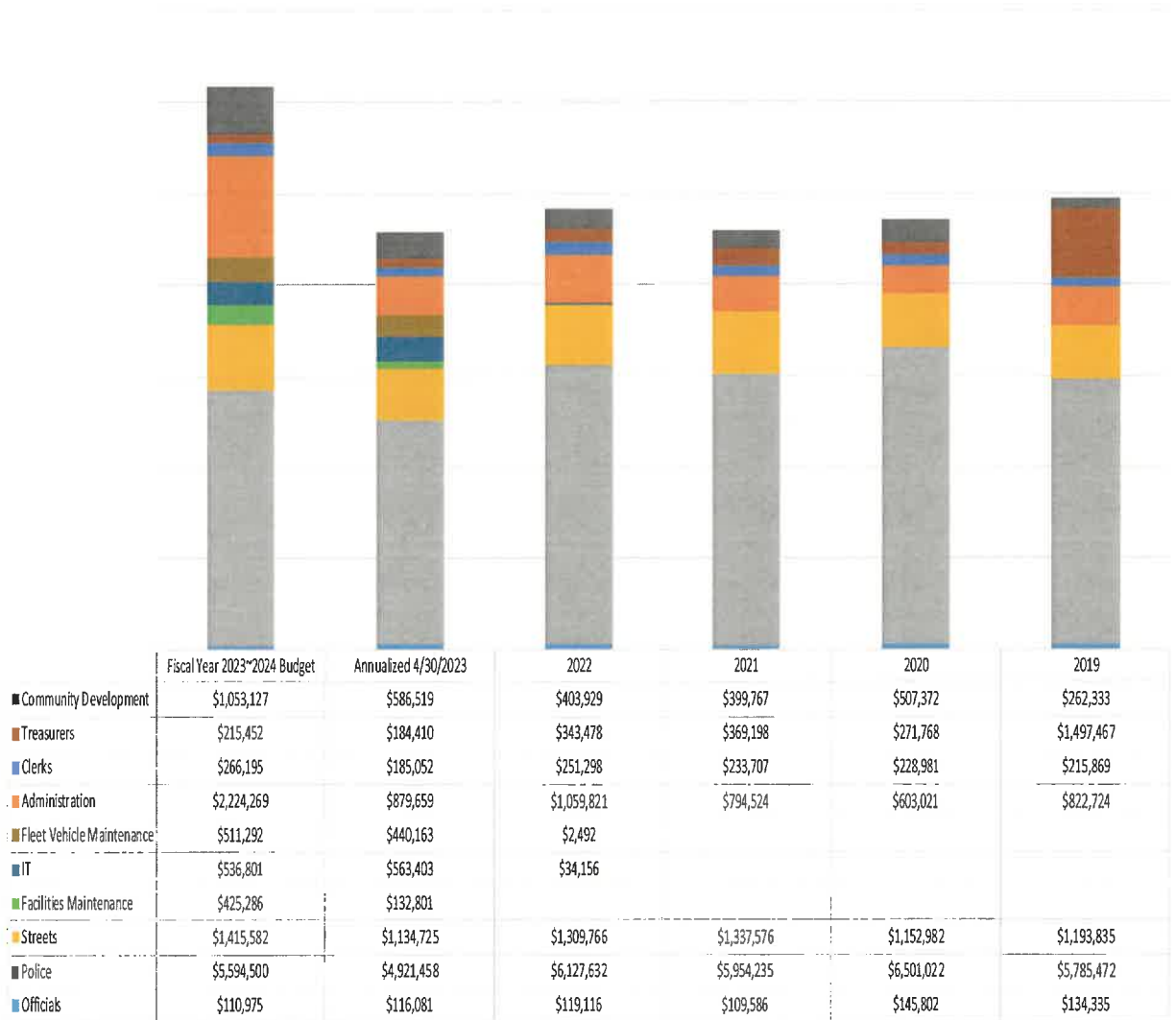
The City is estimating the General Fund expenditures to be \$12,353,478 for Fiscal Year 2023~2024 which is an increase of the previous year’s budgeted expenditures by \$1,602,351 of which \$741,800 is the City’s contribution to the road improvement projects, the City’s property casualty insurance increased by \$200,000 and the City received a one-time refund of \$200,000 from its IPBC health care reserve during Fiscal Year 2023. Much of the remaining increase is due to salaries for positions anticipated to be filled during Fiscal Year 2024 that were budgeted but not filled during FY 2023 and raises for union and non-union employees. Inflation is also factored to account for the increase in prices for the purchase of goods and services compared to the previous fiscal year.

The Fiscal Year 2023~2024 General Fund Division expenditures are:

<u>Division</u>	<u>Amount</u>
Officials	\$110,975
Police	\$5,594,500
Streets	\$1,415,582
Facilities Management	\$425,286
Information Technology	\$536,801
Fleet Vehicle Maintenance	\$511,292
Administration	\$2,224,269
Clerk	\$266,195
Treasurer	\$215,452
Community Development	\$1,053,127
Total	\$12,353,478



Historical Expenditures by Department



Fiscal Year 2023 shown is for activity posted to the general ledger through February 28, 2023 which has been annualized through April 30, 2023.

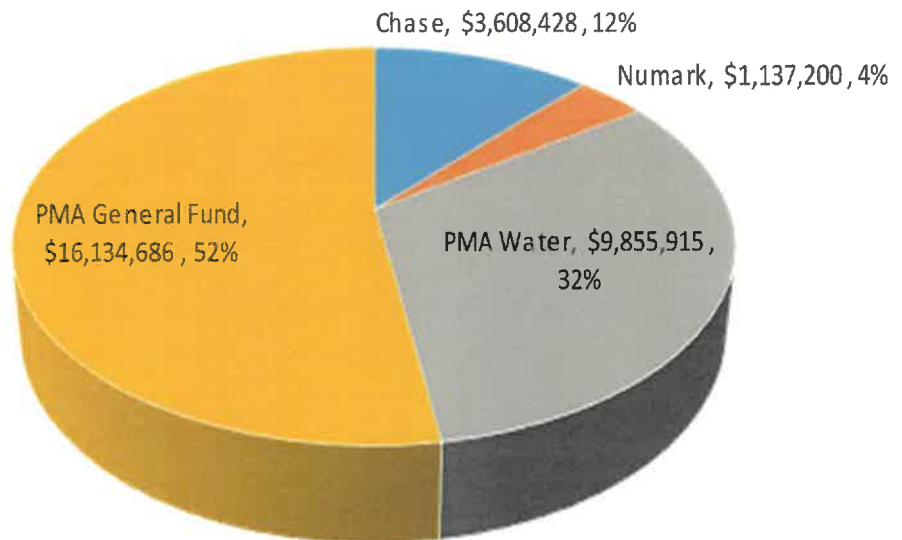
A brief analysis of the departments that had an increase in expenditures compared to the prior year is summarized below:

- Community Development is showing an increase from the previous year due to the anticipation of filling open positions within the department. The current open positions include the hiring of the Director of Community and Economic Development, having the position of Building Commissioner filled for a full fiscal year compared to only a partial year last fiscal year, hiring a full-time Planner in addition to hiring an additional full time Building Inspector. Contracted services did increase from the previous year’s budget by \$135,000. This will hopefully not be expended if the open employee positions are filled in this department.

- The Administration department is showing an increase. Currently \$741,800 is budgeted to be paid by this department towards the budgeted \$2,800,000 road improvement projects for the upcoming fiscal year. The City's property, casualty insurance increased by \$200,000 from the prior year. In the previous fiscal year, the City received a one-time reimbursement from its IPBC health care reserve of \$200,000 which reduced the prior year's expenditures. The City will fill its second Accounts Disbursement Clerk position beginning on May 1, 2023 and will have salaries for two additional Accounts Disbursement Clerks for the full fiscal year compared to having only a half position filled in the previous fiscal year.
- The current IT budget includes contracted services with its current IT vendor. This is an increase of \$84,000 annually compared to the City's previous IT vendor contract. This budget also includes annual IT subscription charges that were included based on the fact they were paid for in the previous year.

A summary of the City's liquid assets as of February 28, 2023 is shown below:

\$30,736,228 Liquid Assets as of 2/28/2023



Fund Balance Summary

	General Fund	Water Sewer	Total
Fund balance as of April 30, 2022	\$ 10,437,892.00	\$ 8,972,883.00	\$ 19,410,775.00
Projected <i>unaudited</i> Fund Balance 4/30/2023	\$ 13,043,795.00	\$ 14,032,491.00	\$ 27,076,286.00

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

The capital and maintenance projects are shown below:

- Capital Construction (City-wide sidewalk, curb, and patching program)
 - \$395,759
- Contractual Services (Traffic signals upgrades and roadway crack control)
 - \$212,500

Engineering (Design, construction engineering & bridge/culvert inspection services)

- \$176,500
- Materials and supplies (salt, deicing, pavement marking and sign replacement)
 - \$138,000

Total \$922,759

Non-Home Rule Sales Tax Fund

This is the eleventh 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.

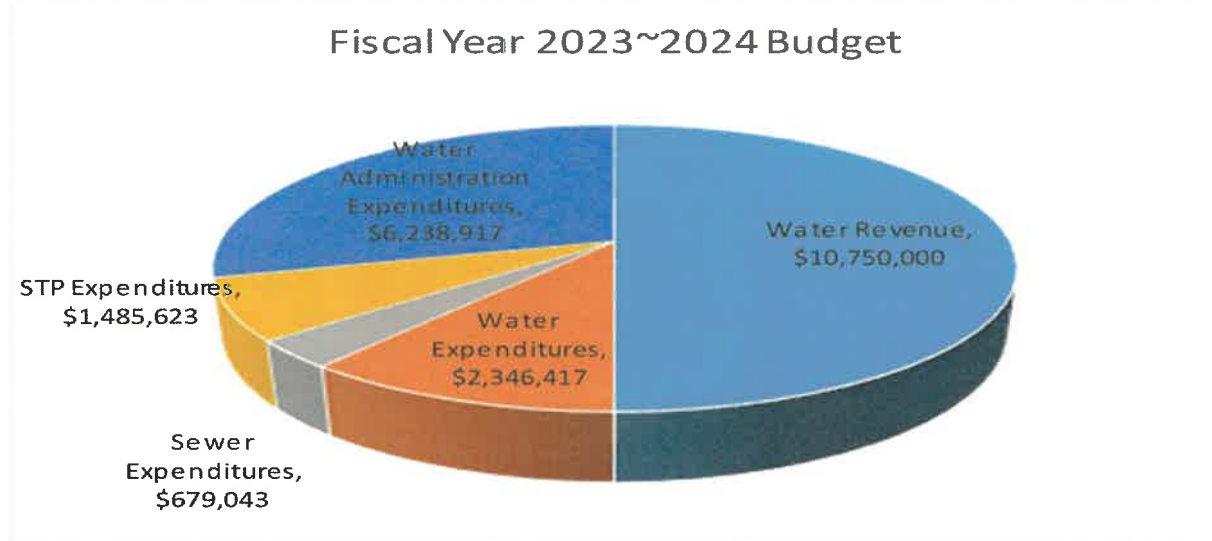
The City has met all its obligations that were originally established for the revenue received from this source which includes: funding the property tax rebate program, hiring added police officers, and using these funds for City capital improvement projects.

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

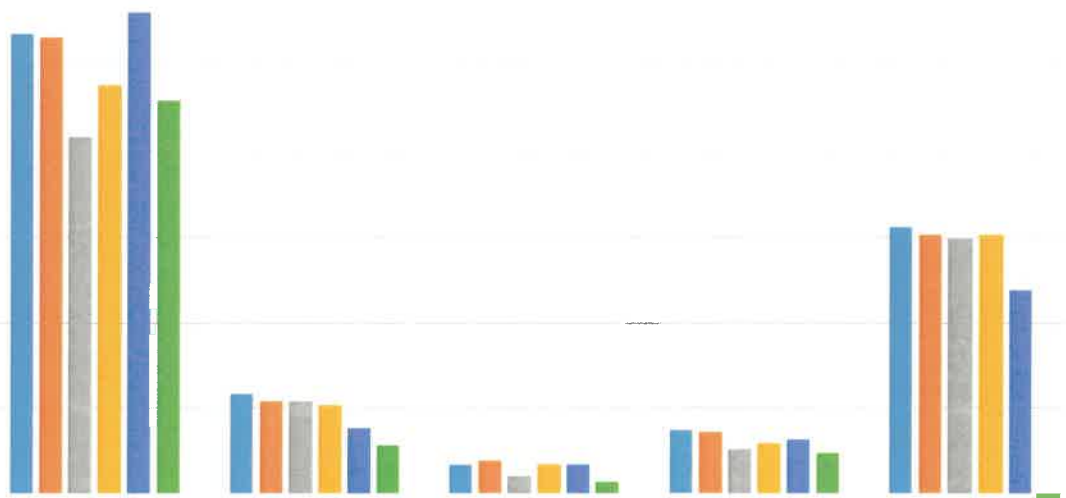
- | | |
|-------------------------------|------------------|
| • Capital Projects | \$ 971,400 |
| • Annual Debt Service Payment | \$ 763,600 |
| • Property Tax Rebate Program | \$ 215,000 |
| • Economic Incentive | <u>\$ 50,000</u> |
| Total | \$2,000,000 |

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 wastewaters of the City.



Historical Water, Sewer, STP and Administration Revenue and Expenditures



	Water Revenue	Water Expenditures	Sewer Expenditures	STP Expenditures	Water Administration Expenditures
Fiscal Year 2023~2024 Budget	\$10,750,000	\$2,346,417	\$679,043	\$1,485,623	\$6,238,917
Fiscal Year 2022~2023 Budget	\$10,672,711	\$2,171,325	\$766,339	\$1,468,399	\$6,060,588
Amended 4/30/2023	\$8,338,288	\$2,170,620	\$440,941	\$1,039,437	\$5,980,256
2022	\$9,554,452	\$2,079,904	\$679,624	\$1,159,149	\$6,078,579
2021	\$11,249,048	\$1,558,239	\$689,140	\$1,285,607	\$4,783,272
2020	\$9,208,076	\$1,145,820	\$299,221	\$988,875	\$(124,044)

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) 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 2023~2024:

- Watermain Replacement (Hillcrest, Parkrose-Gaylord to Sweetbrier, Center/Chaney, and Route 30 lining) **\$4,409,002**
- Watermain Design (Parkrose, Green/Circle/Oakland, Theodore/Broadway/30 design, Plainfield engineering) **\$ 690,000**
- Well Maintenance and iron filter repair **\$ 270,000**
- Capital Equipment **\$ 75,000**
- Technology Upgrades (Scada) **\$ 50,000**
- Total **\$5,494,002**

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 /AR of 2010 BABs bond and one IEPA loan. 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 2023~2024.

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

- Construction costs to be reimbursed from the IEPA **\$15,000,000**
- Well construction engineering costs **\$ 830,075**
- SEECO Soils Testing **\$ 75,000**
- Total **\$15,905,075**

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.

The City is recommending placing a temporary hold on the capital replacement program for Fiscal Year 2024 and will concentrate its efforts on roadway improvements. Road repairs will be prioritized based on the condition of the roads.

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 Vector 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 \$971,400 towards these expenditures and the General Fund will contribute \$741,800 towards the road improvements that are currently budgeted to be completed during Fiscal Year 2023~2024. There are also funds remaining from the American Rescue Plan which will be used to complete these projects.

Projects that are estimated to be completed are:

• American Rescue Plan Chaney and Center Water Main	\$2,678,183
• Street rehabilitation projects (Theodore, Borio, and Ingalls)	\$1,400,000
• Parkrose-Gaylord to Sweetbrier (Roadway only)	\$ 250,000
• Weber & Knapp Construction	\$ 450,000
• City welcome signs	\$ 250,000
• Theodore retaining wall	\$ 120,700
• City Center Entrance and wayfinding signs	\$ 50,000
• Completion of City Center	\$ 930,000
• Street rehabilitation design	\$ 205,000
• Public Works grading site work, masonry inspection	\$ 57,500
• Prairie-Theodore to Raynor (Rebuild Illinois Funds)	\$ <u>182,832</u>
Total	\$6,574,215

TIF ~ Larkin/30 fund

The City will be working with its City Council to continue to develop this TIF District during Fiscal Year 2023~2024.

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 2022~2023 rates.

The customers are currently billed every two months for this service. The current rates and the budgeted Fiscal Year 2023~2024 rates are below:

<u>Current Rates</u>	<u>Fiscal Year 2022~2023 Monthly</u>	<u>Fiscal Year 2023~2024 Monthly</u>	<u>Fiscal Year 2023~2024 Bimonthly</u>
Garbage	\$14.87	\$15.39	\$30.78
Yd Waste	\$1.71	\$1.77	\$3.54
Recycling landfill	\$3.47	\$3.59	\$7.18
surplus	\$0.38	\$0.39	\$0.79
	<u>\$20.43</u>	<u>\$21.15</u>	<u>\$42.29</u>

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 Statutes 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, 2022, the Actuarial Value of Assets for the Police Pension fund was 73.43% funded.

Police Special Assets Fund

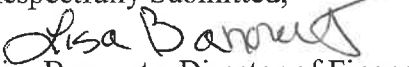
This fund is to account for certain fines received from the Will County Circuit Clerk which are restricted for law enforcement purposes only. The two sources of revenue in this fund come from assets seized during forfeiture or seizure.

Conclusion

The Fiscal Year 2023~2024 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 Mayor, City Administrator, City Council, City Clerk and City Treasurer 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, Director of Finance

4/30/2023 4/30/2024		10	Fiscal YTD Activity, Period Ending							From Inception
Account	Description	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
General Fund Revenue										
Administration Department										
01-00-3110	Current Year Tax Levy	\$ 1,492,302	\$ 1,540,320	\$ 1,498,928	\$ 1,438,553	\$ 1,427,350	\$ 1,459,219	\$ 1,490,410	\$ 1,286,022	\$ 12,967,148
01-00-3111	PD Pension Tax Levy	\$ -	\$ -	\$ -	\$ 821,448	\$ 772,225	\$ 1,017,921	\$ 620,153	\$ 578,258	\$ 5,894,637
01-00-3112	FICA Tax Levy	\$ 19,999	\$ -	\$ 20,481	\$ 19,656	\$ 19,503	\$ 19,938	\$ 20,364	\$ 100,526	\$ 884,684
01-00-3113	IMRF Property Tax Levy	\$ 19,999	\$ -	\$ 20,481	\$ 19,656	\$ 19,503	\$ 19,938	\$ 20,364	\$ 100,526	\$ 970,409
01-00-3114	Prior Year Tax Levy	\$ 11,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323
01-00-3190	R & B Current YearTax Levy	\$ 211,691	\$ 211,691	\$ 211,099	\$ 207,675	\$ 202,629	\$ 196,681	\$ 190,591	\$ 181,970	\$ 1,938,833
01-00-3201	Photo Copy Receipts	\$ -	\$ -	\$ 838	\$ 968	\$ -	\$ -	\$ -	\$ -	\$ 1,806
01-00-3210	Licensing Fees	\$ 150,000	\$ 126,000	\$ 108,085	\$ 115,796	\$ 109,605	\$ 175,009	\$ 147,149	\$ 161,440	\$ 1,977,766
01-00-3211	Tobacco License	\$ 15,000	\$ 15,750	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,500
01-00-3212	Liquor License	\$ -	\$ 53,900	\$ 54,500	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 55,250
01-00-3214	Amusement/Vending Licenses	\$ 26,750	\$ 23,250	\$ 2,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,875
01-00-3221	Building Permits	\$ 200,000	\$ 150,000	\$ 365,502	\$ 268,423	\$ 187,991	\$ 71,496	\$ 380,589	\$ 454,253	\$ 2,181,767
01-00-3223	Apartment/House Inspections	\$ 6,000	\$ 10,000	\$ -	\$ -	\$ 1,050	\$ 12,800	\$ 13,250	\$ 14,900	\$ 120,350
01-00-3230	Police Dept. GrantPolice Dept.	\$ -	\$ -	\$ 3,248	\$ 370	\$ 2,749	\$ -	\$ -	\$ 2,211	\$ 8,577
01-00-3231	Police Fines	\$ 106,750	\$ 106,750	\$ 61,344	\$ 103,058	\$ 66,007	\$ 69,592	\$ 92,139	\$ 73,408	\$ 764,764
01-00-3232	Vehicle Towing	\$ 15,000	\$ 15,000	\$ 20,225	\$ 20,834	\$ 7,608	\$ 15,695	\$ 12,955	\$ 19,228	\$ 186,807
01-00-3234	Parking Fines	\$ 20,000	\$ 20,000	\$ 30,125	\$ 30,016	\$ 21,981	\$ 32,048	\$ 25,465	\$ 18,418	\$ 245,085
01-00-3237	Burglar/False Alarm	\$ 51,000	\$ 51,000	\$ 32,945	\$ 574	\$ 7,815	\$ 7,245	\$ 9,050	\$ 7,410	\$ 94,081
01-00-3347	Hotel/Motel Tax	\$ 16,500	\$ 16,500	\$ 17,050	\$ 24,686	\$ 20,015	\$ 20,198	\$ 15,250	\$ 15,148	\$ 178,052
01-00-3348	Car Rental Tax	\$ -	\$ -	\$ 5,498	\$ 467	\$ 1,785	\$ 9,639	\$ 8,841	\$ 5,822	\$ 64,273
01-00-3349	Online Sales Tax	\$ 800,000	\$ 832,505	\$ 614,105	\$ 800,482	\$ 937,396	\$ -	\$ -	\$ -	\$ 2,351,984
01-00-3351	Places for Eating Tax	\$ 500,000	\$ 500,000	\$ 17,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,923
01-00-3352	State Income tax	\$ 2,500,000	\$ 3,155,397	\$ 2,191,022	\$ 3,274,962	\$ 2,529,243	\$ 2,050,048	\$ 2,155,698	\$ 2,175,319	\$ 22,353,490
01-00-3353	State Sales Tax	\$ 3,000,000	\$ 2,800,000	\$ 2,227,603	\$ 2,811,989	\$ 2,450,558	\$ 3,012,971	\$ 2,958,458	\$ 2,799,674	\$ 26,595,538
01-00-3355	Telecommunications	\$ 250,000	\$ 250,000	\$ 180,301	\$ 249,641	\$ 269,312	\$ 289,054	\$ 376,060	\$ 369,326	\$ 3,687,947
01-00-3356	COMED/NICOR Franchise Tax	\$ 800,000	\$ 900,000	\$ 808,334	\$ 1,022,213	\$ 875,719	\$ 696,373	\$ 625,902	\$ 529,553	\$ 6,915,411
01-00-3357	Personal Property Replacement	\$ 50,000	\$ 50,000	\$ 124,330	\$ 146,737	\$ 51,641	\$ 52,342	\$ 41,535	\$ 38,670	\$ 627,117
01-00-3358	VIDEO GAMING TAX	\$ 250,000	\$ 325,000	\$ 260,871	\$ 313,641	\$ 145,352	\$ 146,341	\$ 161,830	\$ 138,337	\$ 1,283,493
01-00-3359	Comcast Franchise Fee	\$ 200,000	\$ 235,000	\$ 171,656	\$ 234,503	\$ 223,269	\$ 224,578	\$ 222,385	\$ 263,811	\$ 2,156,523
01-00-3360	Cannabis Tax	\$ 40,000	\$ 40,000	\$ 23,926	\$ 35,231	\$ 17,032	\$ (3,410)	\$ -	\$ -	\$ 72,779
01-00-3371	FEMA Reimbursement	\$ -	\$ -	\$ -	\$ 7,866	\$ 23,599	\$ -	\$ -	\$ -	\$ 31,465
01-00-3374	Special Event/Subpoena Reimb.	\$ -	\$ -	\$ 2,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,503
01-00-3378	COVID Grants	\$ -	\$ -	\$ -	\$ -	\$ 848,430	\$ -	\$ -	\$ -	\$ 848,430
01-00-3456	Pace Shelter Revenue	\$ 18,000	\$ 18,000	\$ 575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575
01-00-3490	Assessments ReceivAssessments	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
01-00-3531	Weed Cutting Receipts	\$ -	\$ 4,000	\$ 8,303	\$ 19,165	\$ 24,610	\$ 20,142	\$ 27,475	\$ 38,740	\$ 229,219
01-00-3611	Interest Income	\$ -	\$ 150,000	\$ 202,878	\$ 10,458	\$ 43,314	\$ 272,943	\$ 226,148	\$ 110,469	\$ 1,003,599

4/30/2023 4/30/2024		10	Fiscal YTD Activity, Period Ending							From Inception
<u>Account</u>	<u>Description</u>	Fiscal Year 2022-2023 Budget	FY 2023-2024 BUDGET		4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
			4/30/2024	As of 2/28/2023						
01-00-3620	Sprintcom / T-Mobile Revenue	\$ 42,000	\$ 45,000	\$ 26,467	\$ 45,680	\$ 68,171	\$ 60,328	\$ 58,255	\$ 87,244	\$ 691,399
01-00-3800	Auditor Market Value	\$ -	\$ -	\$ -	\$ -	\$ (2,877)	\$ 27,519	\$ 5,306	\$ 21,737	\$ 44,837
01-00-3801	Special Events	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-3900	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 59,881	\$ 466,150	\$ 105,739	\$ 57,796	\$ 76,487	\$ 1,031,034
01-00-3940	Scrap Sales	\$ -	\$ -	\$ 11,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,094
01-00-3953	Reimbursement W/C claims	\$ -	\$ -	\$ 44,590	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 44,590
01-00-3954	Administrative Hearing	\$ -	\$ 4,000	\$ 7,813	\$ 8,571	\$ -	\$ -	\$ -	\$ -	\$ 16,384
01-00-3955	MC Squared	\$ -	\$ -	\$ 35,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,172
01-00-3956	FORECLOSURE REGISTRATION FEE	\$ 10,000	\$ 10,000	\$ 10,256	\$ 15,848	\$ 30,224	\$ 26,151	\$ -	\$ -	\$ 82,479
01-00-3958	Reimb. Property DaMiscellaneous	\$ -	\$ -	\$ 72	\$ 3,082	\$ -	\$ -	\$ -	\$ -	\$ 3,154
Administration Department Revenue		\$ 10,842,907	\$ 11,659,063	\$ 9,438,516	\$ 12,144,129	\$ 11,868,961	\$ 10,109,288	\$ 9,963,417	\$ 9,668,907	\$ 98,703,133

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	FY 2023-2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception	
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
Officials											
01-01-4100	Salaries	\$ 55,000	\$ 55,000	\$ 53,824	\$ 58,011	\$ 55,079	\$ 52,760	\$ 58,024	\$ 59,497	\$ 685,958	
01-01-4210	FICA	\$ 4,000	\$ 4,000	\$ 3,337	\$ 3,596	\$ 3,415	\$ 3,573	\$ 3,595	\$ 3,675	\$ 77,769	
01-01-4220	Medicare	\$ 725	\$ 725	\$ 781	\$ 841	\$ 799	\$ 836	\$ 841	\$ 862	\$ 6,604	
01-01-5300	Contractual Services	\$ 7,500	\$ 7,500	\$ 5,125	\$ 9,561	\$ 14,720	\$ 13,471	\$ 8,226	\$ 5,696	\$ 243,769	
01-01-5301	Technology	\$ -	\$ -	\$ -	\$ 5,624	\$ 6,290	\$ 5,659	\$ 5,100	\$ 2,779	\$ 83,322	
01-01-5315	Cable TV	\$ -	\$ -	\$ -	\$ 7,251	\$ 9,278	\$ 35,477	\$ 25,741	\$ 16,551	\$ 152,843	
01-01-5321	Printing & Publications	\$ 2,000	\$ 2,000	\$ 1,888	\$ 724	\$ 829	\$ 4,483	\$ 2,865	\$ 2,081	\$ 51,835	
01-01-5323	Insurance & Bonding	\$ 1,250	\$ 1,250	\$ -	\$ 1,208	\$ -	\$ -	\$ -	\$ -	\$ 390,232	
01-01-5330	Engineering	\$ -	\$ -	\$ -	\$ 862	\$ -	\$ -	\$ -	\$ -	\$ 261,280	
01-01-5341	Training	\$ 5,000	\$ 6,000	\$ 5,000	\$ 4,582	\$ -	\$ 9,375	\$ 8,764	\$ 10,799	\$ 65,600	
01-01-5342	TRAVEL EXPENSES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,004	\$ -	\$ -	\$ -	\$ -	\$ 17,102	
01-01-5343	Meal Expense	\$ 500	\$ 500	\$ 471	\$ 886	\$ 229	\$ 594	\$ 615	\$ 367	\$ 9,458	
01-01-5345	Dues & Subscriptions	\$ 25,000	\$ 25,000	\$ 21,043	\$ 19,496	\$ 18,948	\$ 19,556	\$ 20,564	\$ 20,649	\$ 231,946	
01-01-5383	Beautification Committe	\$ 1,000	\$ 1,000	\$ -	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ 425	
01-01-5400	Material & Supplies	\$ 3,000	\$ 3,000	\$ 266	\$ 45	\$ -	\$ 18	\$ -	\$ -	\$ 19,428	
		\$ 109,975	\$ 110,975	\$ 96,734	\$ 119,116	\$ 109,586	\$ 145,802	\$ 134,335	\$ 122,957	\$ 2,247,569	

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending				From Inception
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
Police											
01-02-4100	Salaries	\$ 3,245,798	\$ 3,406,149	\$ 2,477,779	\$ 3,074,329	\$ 2,919,861	\$ 3,105,203	\$ 2,896,645	\$ 2,792,283	\$ 22,339,796	
01-02-4101	Clerical Salaries	\$ 174,000	\$ 223,537	\$ 130,933	\$ 148,035	\$ 135,749	\$ 154,817	\$ 141,955	\$ 131,316	\$ 1,365,185	
01-02-4102	Mechanic Salaries	\$ -	\$ -	\$ -	\$ 44,403	\$ 38,232	\$ 37,565	\$ 36,824	\$ 32,937	\$ 5,003,540	
01-02-4120	Overtime	\$ 200,000	\$ 200,000	\$ 207,879	\$ 237,988	\$ 194,624	\$ 211,849	\$ 144,676	\$ 115,484	\$ 1,581,208	
01-02-4121	Clerical Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 562	\$ 10,937	\$ 34,417	
01-02-4122	Mechanic Overtime	\$ -	\$ -	\$ -	\$ 6,862	\$ 6,519	\$ 2,740	\$ 199	\$ 1,006	\$ 23,512	
01-02-4200	Insurance Benefit	\$ 850,000	\$ 945,831	\$ 656,347	\$ 742,372	\$ 691,836	\$ 709,123	\$ 606,993	\$ 616,957	\$ 6,221,471	
01-02-4201	Post Empl. Insurance	\$ 45,000	\$ 45,000	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69	
01-02-4210	FICA	\$ 20,000	\$ 23,979	\$ 10,831	\$ 13,429	\$ 12,654	\$ 13,011	\$ 11,667	\$ 10,961	\$ 94,773	
01-02-4220	Medicare	\$ 55,000	\$ 55,930	\$ 44,838	\$ 51,660	\$ 47,634	\$ 45,866	\$ 44,569	\$ 42,796	\$ 356,160	
01-02-4230	Unemployment Benefit	\$ 4,000	\$ 4,000	\$ 413	\$ 4,888	\$ 3,131	\$ 4,589	\$ 4,939	\$ 9,360	\$ 48,275	
01-02-4240	IMRF Expense	\$ 20,000	\$ 25,072	\$ 11,098	\$ 16,150	\$ 16,074	\$ 14,141	\$ 15,145	\$ 13,536	\$ 119,386	
01-02-4250	Police Pension Contribution	\$ 150,000	\$ 150,000	\$ 150,000	\$ 971,448	\$ 1,262,225	\$ 1,529,033	\$ 1,168,181	\$ 1,184,836	\$ 9,424,069	
01-02-5300	Contractual Services	\$ 17,500	\$ 17,500	\$ 12,416	\$ 368,595	\$ 262,697	\$ 312,249	\$ 385,392	\$ 390,736	\$ 3,128,976	
01-02-5301	Technology	\$ -	\$ -	\$ -	\$ 32,492	\$ 27,213	\$ 20,463	\$ 21,233	\$ 14,554	\$ 303,348	
01-02-5302	Legal Services	\$ -	\$ -	\$ -	\$ 17,551	\$ 7,443	\$ 14,624	\$ 9,991	\$ 10,452	\$ 86,170	
01-02-5307	Wescom Expenses	\$ 345,000	\$ 345,000	\$ 279,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,276	
01-02-5310	Outside Services	\$ 14,000	\$ 14,000	\$ 13,702	\$ 13,303	\$ 13,264	\$ 5,741	\$ 17,506	\$ 8,373	\$ 99,218	
01-02-5312	Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,876	
01-02-5321	Printing & Publications	\$ 4,500	\$ 4,500	\$ 3,527	\$ 2,409	\$ 2,351	\$ 2,451	\$ 2,557	\$ 4,878	\$ 39,716	
01-02-5322	Postage	\$ -	\$ -	\$ -	\$ 2,301	\$ 2,130	\$ 943	\$ 2,660	\$ 1,501	\$ 17,977	
01-02-5323	Insurance & Bonding	\$ 1,242	\$ 1,242	\$ -	\$ 121,964	\$ 98,672	\$ 95,056	\$ 99,105	\$ 195,100	\$ 1,375,823	
01-02-5341	Police Training	\$ 32,800	\$ 34,300	\$ 30,104	\$ 38,281	\$ 25,883	\$ 19,864	\$ 22,880	\$ 16,301	\$ 253,930	
01-02-5342	Travel Expenses	\$ 2,000	\$ 2,500	\$ 1,982	\$ 792	\$ 263	\$ 1,701	\$ 1,954	\$ 2,395	\$ 13,665	
01-02-5343	Meal Expense	\$ 4,000	\$ 4,000	\$ 2,088	\$ 2,367	\$ 1,510	\$ 2,916	\$ 2,862	\$ 2,326	\$ 20,701	
01-02-5344	Safety Clothing	\$ 20,000	\$ 20,000	\$ 13,697	\$ 25,009	\$ 28,402	\$ 25,661	\$ 17,299	\$ 25,380	\$ 206,650	
01-02-5345	Dues & Subscriptions	\$ 4,160	\$ 4,160	\$ 1,922	\$ 4,385	\$ 4,401	\$ 4,091	\$ 3,929	\$ 6,617	\$ 40,206	
01-02-5346	K9 Expenses	\$ 11,600	\$ 11,600	\$ 4,252	\$ 9,815	\$ 5,028	\$ 12,500	\$ -	\$ -	\$ 31,595	
01-02-5350	Utilities	\$ -	\$ -	\$ -	\$ 49,828	\$ 25,666	\$ 20,635	\$ 16,606	\$ 16,645	\$ 205,051	
01-02-5360	Maint. & Repair	\$ -	\$ -	\$ -	\$ 22,389	\$ 17,740	\$ 18,681	\$ 18,037	\$ 16,768	\$ 238,167	
01-02-5372	Equipment Rental	\$ -	\$ -	\$ -	\$ 12,389	\$ 12,267	\$ 12,217	\$ 12,703	\$ 12,656	\$ 100,366	
01-02-5400	Material & Supplies	\$ 47,700	\$ 47,700	\$ 46,797	\$ 34,140	\$ 38,354	\$ 33,856	\$ 13,398	\$ 9,532	\$ 224,659	
01-02-5401	Office Supplies	\$ 2,500	\$ 2,500	\$ 1,019	\$ 1,780	\$ 1,329	\$ 2,517	\$ 1,722	\$ 1,378	\$ 21,000	
01-02-5402	Dare/Crime Prevention	\$ 2,500	\$ -	\$ (2,338)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,338)	
01-02-5410	Motor Fuel & Lubricants	\$ -	\$ -	\$ -	\$ 47,235	\$ 45,726	\$ 44,827	\$ 54,724	\$ 32,516	\$ 492,906	
01-02-6100	Debt Service Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,544	
01-02-6200	Debt Service Inter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,640	
01-02-7500	Office Equipment	\$ 6,000	\$ 6,000	\$ 2,585	\$ 260	\$ 1,528	\$ 1,692	\$ 955	\$ 1,259	\$ 14,182	
01-02-7501	Operating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,787	
01-02-8000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 8,792	\$ 3,829	\$ 20,302	\$ 7,603	\$ 4,387	\$ 57,869	
01-02-8111	Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,852	
		\$ 5,279,300	\$ 5,594,500	\$ 4,101,215	\$ 6,127,632	\$ 5,954,235	\$ 6,501,022	\$ 5,785,472	\$ 5,736,164	\$ 54,334,672	

		4/30/2023	4/30/2024	Fiscal YTD Activity, Period Ending					From Inception	
Account	Description	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Streets										
01-03-4100	Salaries	\$ 415,600	\$ 423,229	\$ 275,302	\$ 251,339	\$ 288,793	\$ 267,160	\$ 291,081	\$ 278,593	\$ 2,755,129
01-03-4101	Clerical Salaries	\$ 122,500	\$ 43,496	\$ 72,841	\$ 93,018	\$ 64,480	\$ 40,096	\$ 34,918	\$ 36,514	\$ 456,790
01-03-4102	Mechanic Salaries	\$ -	\$ -	\$ -	\$ 74,006	\$ 63,719	\$ 73,820	\$ 61,372	\$ 54,895	\$ 510,432
01-03-4110	Seasonal Salaries	\$ -	\$ 26,000	\$ 6,384	\$ 4,264	\$ 6,286	\$ 8,400	\$ 8,488	\$ 14,688	\$ 182,145
01-03-4120	Overtime	\$ 15,000	\$ 15,000	\$ 18,612	\$ 22,666	\$ 16,990	\$ 14,422	\$ 22,160	\$ 14,373	\$ 193,705
01-03-4121	Clerical Overtime	\$ 500	\$ 500	\$ 583	\$ 2,618	\$ 657	\$ 909	\$ 57	\$ 108	\$ 4,932
01-03-4122	Mechanic Overtime	\$ -	\$ -	\$ -	\$ 11,437	\$ 19,708	\$ 4,504	\$ 3,839	\$ 6,440	\$ 146,092
01-03-4123	Snow Removal Overtime	\$ 30,000	\$ 30,000	\$ 8,697	\$ 21,395	\$ 41,288	\$ 20,549	\$ 28,167	\$ 31,218	\$ 179,482
01-03-4200	Insurance Benefit	\$ 162,733	\$ 162,733	\$ 111,475	\$ 131,635	\$ 130,255	\$ 109,406	\$ 115,756	\$ 105,111	\$ 1,071,856
01-03-4210	FICA	\$ 34,000	\$ 34,000	\$ 26,298	\$ 30,276	\$ 30,864	\$ 24,850	\$ 27,603	\$ 26,978	\$ 224,191
01-03-4220	Medicare	\$ 7,900	\$ 7,900	\$ 6,151	\$ 7,080	\$ 7,226	\$ 5,824	\$ 6,465	\$ 6,319	\$ 51,824
01-03-4230	Unemployment Benefit	\$ -	\$ -	\$ 240	\$ 1,342	\$ 747	\$ 870	\$ 1,223	\$ 2,234	\$ 15,312
01-03-4240	IMRF Expense	\$ 40,000	\$ 40,000	\$ 25,692	\$ 39,074	\$ 42,274	\$ 28,615	\$ 35,006	\$ 31,526	\$ 283,941
01-03-5300	Contractual Services	\$ 133,000	\$ 148,000	\$ 116,074	\$ 102,314	\$ 116,993	\$ 83,190	\$ 115,435	\$ 132,422	\$ 954,176
01-03-5301	Technology	\$ -	\$ -	\$ -	\$ 12,555	\$ 11,473	\$ 8,546	\$ 9,530	\$ 9,105	\$ 106,623
01-03-5302	Legal Services	\$ -	\$ -	\$ -	\$ 100	\$ 338	\$ 7,739	\$ 12,654	\$ 8,123	\$ 37,170
01-03-5313	Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,589	\$ -	\$ 6,589
01-03-5314	Annual NPDES Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 5,000
01-03-5317	Municipal Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,571
01-03-5318	Julie Locating/Supplies	\$ 10,500	\$ 10,500	\$ 8,418	\$ 13,828	\$ 7,656	\$ 5,620	\$ 3,925	\$ 3,431	\$ 61,553
01-03-5321	Printing & Publications	\$ 1,500	\$ 1,500	\$ 363	\$ 1,431	\$ 524	\$ 491	\$ -	\$ -	\$ 4,787
01-03-5323	Insurance & Bonding	\$ -	\$ -	\$ -	\$ 96,605	\$ 79,861	\$ 76,044	\$ 75,760	\$ 70,000	\$ 641,798
01-03-5330	Engineering	\$ 271,780	\$ 188,500	\$ 93,411	\$ 26,274	\$ 634	\$ 6,625	\$ -	\$ -	\$ 341,181
01-03-5331	Leness Lane Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-03-5332	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-03-5341	Training	\$ 8,225	\$ 8,225	\$ 8,202	\$ 6,210	\$ 1,796	\$ 6,659	\$ 6,931	\$ 7,455	\$ 56,666
01-03-5343	Meal Expense	\$ 3,000	\$ 3,000	\$ 1,615	\$ 3,451	\$ 1,864	\$ 2,651	\$ 1,806	\$ 1,235	\$ 22,393
01-03-5344	Safety Clothing	\$ 6,500	\$ 6,500	\$ 3,937	\$ 12,000	\$ 10,274	\$ 13,414	\$ 9,202	\$ 8,031	\$ 80,443
01-03-5350	Utilities	\$ -	\$ -	\$ -	\$ 30,722	\$ 20,285	\$ 10,765	\$ 9,393	\$ 12,129	\$ 121,618
01-03-5351	Utilities- Street	\$ 175,000	\$ 150,000	\$ 126,737	\$ 157,405	\$ 179,495	\$ 206,635	\$ 156,242	\$ 139,726	\$ 1,594,561
01-03-5353	Power Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-03-5360	Maint. & Repair	\$ -	\$ -	\$ -	\$ 30,521	\$ 31,679	\$ 20,520	\$ 29,014	\$ 30,040	\$ 323,975
01-03-5371	Sidewalk ReplacemeOutside Serv	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 10	\$ 3,370	\$ 1,320	\$ 10,341
01-03-5372	Equipment Rental	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,750	\$ 19,304	\$ 12,983	\$ 8,228	\$ 97,007
01-03-5373	Construction Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,166
01-03-5375	Borio/Interior St.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-03-5400	Material & Supplies	\$ 60,000	\$ 60,000	\$ 30,516	\$ 41,188	\$ 62,278	\$ 45,773	\$ 49,445	\$ 25,942	\$ 661,044
01-03-5401	Office Supplies	\$ 3,000	\$ 3,000	\$ 913	\$ 4,104	\$ 2,765	\$ 900	\$ 2,101	\$ 3,836	\$ 22,576
01-03-5402	Safety Equipment	\$ 3,500	\$ 3,500	\$ 2,843	\$ 2,824	\$ 9,868	\$ 1,844	\$ 2,567	\$ 7,223	\$ 54,398
01-03-5410	Motor Fuel & Lubricants	\$ -	\$ -	\$ -	\$ 16,786	\$ 19,400	\$ 12,638	\$ 15,544	\$ 15,825	\$ 144,605
01-03-5430	Breaks-Materials & Repair	\$ -	\$ -	\$ -	\$ 1,560	\$ -	\$ -	\$ -	\$ -	\$ 1,560
01-03-7520	Public Works/StormStorm Water/	\$ 46,000	\$ 46,000	\$ 300	\$ 45,866	\$ 51,741	\$ 22,265	\$ 33,647	\$ 41,426	\$ 298,506

DRAFT Fiscal Year 2023 ~ 2024 Budget

4/30/2023 4/30/2024

<u>Account</u>	<u>Description</u>	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET 4/30/2024	As of 2/28/2023	Fiscal YTD Activity, Period Ending				From Inception	
					4/30/2027	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
01-03-8000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 3,372	\$ 2,615	\$ 1,922	\$ 1,562	\$ 7,048	\$ 44,284
		\$ 1,554,238	\$ 1,415,582	\$ 945,604	\$ 1,309,766	\$ 1,337,576	\$ 1,152,982	\$ 1,193,835	\$ 1,142,542	\$ 11,778,421

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	10		Fiscal YTD Activity, Period Ending					From Inception	
			FY 2023~2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Facilities Management											
01-04-4100	Salaries	\$ 90,000	\$ 132,706	\$ 27,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,258
01-04-4103	Janatorial Salaries	\$ 45,000	\$ 59,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-4110	Seasonal Salaries	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-4120	Overtime	\$ 20,000	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220
01-04-4200	Insurance Benefit	\$ 45,900	\$ 75,000	\$ 13,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,416
01-04-4210	FICA	\$ 9,500	\$ 9,500	\$ 1,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,704
01-04-4220	Medicare	\$ 1,200	\$ 1,200	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398
01-04-4240	IMRF Expense	\$ 10,710	\$ 25,000	\$ 1,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672
01-04-5300	Contractual Services	\$ 65,000	\$ 70,000	\$ 51,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,803
01-04-5341	Training	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-5343	Meal Expense	\$ 1,000	\$ 1,000	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419
01-04-5344	Safety Clothing	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-5360	Maint. & Repair	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-5400	Material & Supplies	\$ 25,000	\$ 45,000	\$ 13,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,608
01-04-5401	Office Supplies	\$ 1,000	\$ 1,000	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
		\$ 384,310	\$ 425,286	\$ 110,667							\$ 110,667

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending				From Inception 4/30/2023
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018		
Information Technology											
01-06-4100	Salaries	\$ 122,400	\$ -	\$ 62,707	\$ 19,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,762
01-06-4200	Insurance Benefit	\$ 21,000	\$ -	\$ 12,659	\$ 3,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,557
01-06-4210	FICA	\$ 7,500	\$ -	\$ 4,340	\$ 1,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,522
01-06-4220	Medicare	\$ 1,200	\$ -	\$ 1,015	\$ 276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,291
01-06-4230	Unemployment Benefit	\$ -	\$ -	\$ 52	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133
01-06-4240	IMRF Expense	\$ 8,400	\$ -	\$ 4,711	\$ 1,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,183
01-06-5300	Contractual Services	\$ -	\$ 206,400	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
01-06-5301	Technology Services	\$ 260,373	\$ 293,523	\$ 322,113	\$ 4,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,837
01-06-5350	Utilities	\$ 21,678	\$ 28,878	\$ 57,209	\$ 3,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,504
01-06-5400	Material & Supplies	\$ 8,000	\$ 8,000	\$ 4,696							\$ 7,188
		\$ 450,551	\$ 536,801	\$ 469,502	\$ 39,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,150

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending				From Inception
			4/30/2024	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
Fleet Vehicle Maintenance											
01-07-4100	Salaries	\$ -	\$ -	\$ -	\$ 2,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-07-4102	Mechanic Salaries	\$ 165,500	\$ 169,042	\$ 147,457							\$ 147,457
01-07-4120	Overtime	\$ 20,000	\$ -	\$ 5,578							\$ 5,578
01-07-4122	Mechanic Overtime	\$ -	\$ 20,000	\$ 18,949							\$ 18,949
01-07-4200	Insurance Benefit	\$ 49,500	\$ 50,000	\$ 51,160							\$ 51,160
01-07-4210	FICA	\$ 10,250	\$ 12,000	\$ 9,536							\$ 9,536
01-07-4220	Medicare	\$ 2,400	\$ 2,500	\$ 2,230							\$ 2,230
01-07-4240	IMRF Expense	\$ 14,000	\$ 15,000	\$ 9,643							\$ 9,643
01-07-5300	Contractual Services	\$ 1,500	\$ 3,500	\$ 874							\$ 874
01-07-5343	Meal Expense	\$ 250	\$ 250	\$ -							\$ -
01-07-5400	Material & Supplies	\$ 110,000	\$ 110,000	\$ 85,537							\$ 85,537
01-07-5410	Motor Fuel & Lubricants	\$ 129,000	\$ 129,000	\$ 109,199							\$ 109,199
		\$ 502,400	\$ 511,292	\$ 440,163	\$ 2,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,163

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	10		Fiscal YTD Activity, Period Ending				From Inception	
			FY 2023~2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018
Administration Department										
01-10-4101	Clerical Salaries	\$ 246,437	\$ 231,220	\$ 164,632	\$ 183,988	\$ 202,622	\$ 209,147	\$ 286,438	\$ 251,222	\$ 1,740,447
01-10-4200	Insurance Benefit	\$ 67,800	\$ 82,800	\$ 40,285	\$ 42,569	\$ 45,669	\$ 53,550	\$ 85,571	\$ 51,692	\$ 446,428
01-10-4210	FICA	\$ 15,000	\$ 20,000	\$ 9,301	\$ 11,636	\$ 11,851	\$ 11,744	\$ 17,178	\$ 15,120	\$ 98,976
01-10-4220	Medicare	\$ 4,000	\$ 4,000	\$ 2,628	\$ 2,731	\$ 2,902	\$ 2,902	\$ 4,212	\$ 3,650	\$ 24,853
01-10-4230	Unemployment Benefit	\$ -	\$ -	\$ -	\$ 345	\$ 140	\$ 339	\$ 472	\$ 934	\$ 2,725
01-10-4240	IMRF Expense	\$ 15,850	\$ 20,000	\$ 11,214	\$ 14,582	\$ 17,482	\$ 14,981	\$ 24,330	\$ 19,303	\$ 139,077
01-10-4250	Wellness Expense	\$ 1,500	\$ 1,500	\$ 675	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 2,175
01-10-5300	Contractual Services	\$ 151,771	\$ 218,706	\$ 116,267	\$ 176,439	\$ 58,399	\$ 42,893	\$ 58,035	\$ 79,563	\$ 769,654
01-10-5301		\$ -	\$ -	\$ -	\$ 8,057	\$ 11,135	\$ 8,007	\$ 7,140	\$ 5,020	\$ 48,414
01-10-5302	Technology	\$ 250,000	\$ 250,000	\$ 184,358	\$ 248,030	\$ 112,301	\$ 116,798	\$ 135,541	\$ 82,181	\$ 883,494
01-10-5310	Legal Services	\$ (200,000)	\$ -	\$ (200,000)	\$ 3,022	\$ 174	\$ -	\$ -	\$ -	\$ (196,804)
01-10-5312	Outside Services	\$ 25,000	\$ 25,000	\$ 9,848	\$ 31,598	\$ 23,934	\$ 22,265	\$ 13,916	\$ 12,230	\$ 151,377
01-10-5321	Consulting	\$ 35,000	\$ 35,000	\$ 21,482	\$ 1,323	\$ 2,369	\$ 6,940	\$ 8,658	\$ 4,402	\$ 57,023
01-10-5322	Printing & Publications	\$ 35,000	\$ 35,000	\$ 8,974	\$ 502	\$ 309	\$ 164	\$ 338	\$ 275	\$ 11,805
01-10-5323	Postage	\$ 264,066	\$ 349,743	\$ 252,288	\$ 35,870	\$ 28,730	\$ 20,371	\$ 19,414	\$ 40,680	\$ 468,794
01-10-5324	Insurance & Bonding	\$ -	\$ -	\$ -	\$ 352	\$ -	\$ -	\$ 81,651	\$ 27,030	\$ 178,067
01-10-5330	Economic Development	\$ -	\$ -	\$ -	\$ 258,246	\$ 91,339	\$ 62,526	\$ 55,213	\$ 137,515	\$ 713,422
01-10-5341	Engineering	\$ 5,000	\$ 5,000	\$ 2,314	\$ 425	\$ 4,444	\$ 6,270	\$ 2,605	\$ 2,556	\$ 22,725
01-10-5342	Training	\$ 10,000	\$ 10,000	\$ 115	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ 140
01-10-5345	Travel Expenses	\$ 40,000	\$ 40,000	\$ 3,485	\$ 6,194	\$ 4,057	\$ 2,854	\$ 9,061	\$ 7,750	\$ 45,115
01-10-5350	Dues & Subscriptions	\$ 80,000	\$ 100,000	\$ 98,496	\$ 20,513	\$ 7,542	\$ 6,188	\$ 5,200	\$ 5,792	\$ 154,043
01-10-5360	Utilities	\$ 2,000	\$ 2,000	\$ -	\$ 2,366	\$ 563	\$ -	\$ -	\$ 19	\$ 3,192
01-10-5400	Maint. & Repair	\$ 25,000	\$ 25,000	\$ 1,461	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ 1,773
01-10-5401	Material & Supplies	\$ 25,000	\$ 2,500	\$ 3,580	\$ 2,496	\$ 2,716	\$ 1,635	\$ 1,505	\$ 3,446	\$ 18,354
01-10-5402	Office Supplies	\$ -	\$ -	\$ -	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ 367
01-10-5403	Safety Equipment	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ 64
01-10-5410	Cleaning Supplies	\$ -	\$ -	\$ -	\$ 4,750	\$ 3,719	\$ 923	\$ 5,157	\$ 4,782	\$ 21,562
01-10-7500	Motor Fuel & Lubricants	\$ 5,000	\$ 5,000	\$ -	\$ 150	\$ -	\$ 795	\$ -	\$ 2,464	\$ 4,732
01-10-8000	Office Equipment	\$ -	\$ -	\$ -	\$ 634	\$ 162,128	\$ 11,730	\$ 1,064	\$ 937	\$ 184,427
01-10-8001	Miscellaneous Expenses	\$ 20,000	\$ 20,000	\$ 1,646	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ 2,109
01-10-8035	Special Events	\$ -	\$ -	\$ -	\$ 479	\$ -	\$ -	\$ -	\$ -	\$ 479
01-10-8100	Deposits & Refunds	\$ -	\$ 741,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer Out	\$ 1,123,424	\$ 2,224,269	\$ 733,049	\$ 1,059,821	\$ 794,524	\$ 603,021	\$ 822,724	\$ 758,562	\$ 5,999,010

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending					From Inception	
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023			
Clerk													
01-11-4100		\$ -	\$ -	\$ 660	\$ 1,595	\$ -	\$ 822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,076
01-11-4101	Salaries	\$ 155,000	\$ 146,497	\$ 92,940	\$ 135,027	\$ 133,441	\$ 133,510	\$ 123,721	\$ 135,365	\$ -	\$ -	\$ -	\$ 1,013,774
01-11-4110	Clerical Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-11-4121	Seasonal Salaries	\$ 2,000	\$ 2,500	\$ 875	\$ 3,928	\$ 372	\$ 645	\$ 4,059	\$ 654	\$ -	\$ -	\$ -	\$ 10,659
01-11-4200	Clerical Overtime	\$ 45,000	\$ 65,218	\$ 33,402	\$ 36,776	\$ 36,557	\$ 34,608	\$ 34,638	\$ 41,075	\$ -	\$ -	\$ -	\$ 294,507
01-11-4210	Insurance Benefit	\$ 10,000	\$ 10,000	\$ 6,250	\$ 8,695	\$ 8,272	\$ 7,708	\$ 7,920	\$ 8,357	\$ -	\$ -	\$ -	\$ 63,739
01-11-4220	FICA	\$ 3,000	\$ 3,000	\$ 1,462	\$ 2,033	\$ 1,935	\$ 1,802	\$ 1,852	\$ 1,969	\$ -	\$ -	\$ -	\$ 14,922
01-11-4230	Medicare	\$ -	\$ -	\$ 14	\$ 366	\$ 219	\$ 266	\$ 444	\$ 725	\$ -	\$ -	\$ -	\$ 2,693
01-11-4240	Unemployment Benefit	\$ 12,000	\$ 12,000	\$ 5,651	\$ 25,941	\$ 10,930	\$ 8,650	\$ 9,976	\$ 9,485	\$ -	\$ -	\$ -	\$ 94,865
01-11-5300	IMRF Expense	\$ 6,500	\$ 6,500	\$ 1,700	\$ 7,092	\$ 10,104	\$ 15,395	\$ 6,314	\$ 4,981	\$ -	\$ -	\$ -	\$ 54,914
01-11-5301	Contractual Services	\$ -	\$ -	\$ -	\$ 7,873	\$ 8,806	\$ 7,676	\$ 7,140	\$ 4,950	\$ -	\$ -	\$ -	\$ 39,729
01-11-5321	Technology	\$ 7,500	\$ 7,500	\$ 4,727	\$ 6,388	\$ 6,061	\$ 2,207	\$ 2,496	\$ 5,368	\$ -	\$ -	\$ -	\$ 38,716
01-11-5322	Printing & Publications	\$ -	\$ -	\$ -	\$ 1,851	\$ 1,980	\$ 1,106	\$ 1,794	\$ 2,219	\$ -	\$ -	\$ -	\$ 19,075
01-11-5325	Postage	\$ 10,000	\$ 10,000	\$ 3,936	\$ 5,371	\$ 7,606	\$ 8,448	\$ 7,888	\$ 9,558	\$ -	\$ -	\$ -	\$ 65,305
01-11-5341	Will County RecordMunicipal Ex	\$ 800	\$ 800	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76
01-11-5345	Training	\$ 180	\$ 180	\$ -	\$ 30	\$ 125	\$ 95	\$ 90	\$ 90	\$ -	\$ -	\$ -	\$ 797
01-11-5350	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 7,088	\$ 4,326	\$ 2,948	\$ 2,245	\$ 2,206	\$ -	\$ -	\$ -	\$ 23,580
01-11-5400	Utilities	\$ -	\$ -	\$ -	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219
01-11-5401	Material & Supplies	\$ 2,000	\$ 2,000	\$ 2,593	\$ 2,745	\$ 2,185	\$ 1,993	\$ 3,890	\$ 4,525	\$ -	\$ -	\$ -	\$ 28,239
01-11-7500	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 249	\$ 304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,818
01-11-7501	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52
01-11-8000	Operating Equipment	\$ -	\$ -	\$ -	\$ 998	\$ 460	\$ 746	\$ 1,401	\$ 2,377	\$ -	\$ -	\$ -	\$ 9,843
	Miscellaneous Expenses	\$ 253,980	\$ 266,195	\$ 154,210	\$ 251,298	\$ 233,707	\$ 228,981	\$ 215,869	\$ 233,903	\$ -	\$ -	\$ -	\$ 1,783,547

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	10 FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending					From Inception
			4/30/2024		As of 2/28/2023		4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
Treasurer												
01-12-4100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ 66	
01-12-4101	Salaries	\$ 143,000	\$ 122,352	\$ 89,051	\$ 88,652	\$ 102,441	\$ 96,398	\$ 88,497	\$ 78,078	\$ 712,578		
01-12-4121	Clerical Salaries	\$ -	\$ 1,000	\$ 867	\$ 130	\$ -	\$ 75	\$ -	\$ 2,382	\$ 3,455		
01-12-4200	Clerical Overtime	\$ 25,000	\$ 25,000	\$ 19,542	\$ 16,075	\$ 10,996	\$ 14,723	\$ 24,352	\$ 17,574	\$ 141,731		
01-12-4210	Insurance Benefit	\$ 7,068	\$ 7,100	\$ 6,113	\$ 5,525	\$ 6,390	\$ 5,614	\$ 5,407	\$ 5,025	\$ 44,543		
01-12-4220	FICA	\$ 2,000	\$ 2,000	\$ 1,430	\$ 1,292	\$ 1,494	\$ 1,313	\$ 1,264	\$ 1,177	\$ 10,419		
01-12-4230	Medicare	\$ -	\$ -	\$ 54	\$ 284	\$ 152	\$ 180	\$ 316	\$ 436	\$ 1,678		
01-12-4240	Unemployment Benefit	\$ 8,000	\$ 9,000	\$ 5,441	\$ 5,550	\$ 8,792	\$ 6,489	\$ 6,655	\$ 5,576	\$ 53,819		
01-12-5001	IMRF Expense	\$ -	\$ -	\$ -	\$ -	\$ 24,646	\$ 25,974	\$ 27,761	\$ 25,109	\$ 236,649		
01-12-5002	Food 4 Less Econ. Incentive	\$ -	\$ -	\$ -	\$ 111,377	\$ 124,292	\$ 93,706	\$ 88,876	\$ 89,748	\$ 1,399,043		
01-12-5300	Menards / Developer Economic I	\$ 40,000	\$ 40,000	\$ 28,703	\$ 41,614	\$ 38,274	\$ 33,317	\$ 32,633	\$ 30,507	\$ 251,149		
01-12-5301	Contractual Services	\$ -	\$ -	\$ -	\$ 7,873	\$ 8,806	\$ 7,676	\$ 7,140	\$ 4,810	\$ 39,515		
01-12-5302	Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,029	\$ 4,031		
01-12-5312	Legal Services	\$ -	\$ -	\$ -	\$ 11,240	\$ 23,934	\$ 22,265	\$ 13,916	\$ 12,230	\$ 129,689		
01-12-5313	Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,395	\$ 68,412	\$ 80,808		
01-12-5321	Temporary Help	\$ -	\$ -	\$ -	\$ 1,049	\$ 747	\$ 917	\$ 2,061	\$ 702	\$ 9,500		
01-12-5322	Printing & Publications	\$ -	\$ -	\$ -	\$ 1,480	\$ 1,176	\$ 501	\$ 1,814	\$ 2,522	\$ 14,344		
01-12-5323	Postage	\$ -	\$ -	\$ -	\$ 1,166	\$ 2,332	\$ 2,352	\$ -	\$ 1,166	\$ 8,182		
01-12-5341	Insurance & Bonding	\$ 5,000	\$ 5,000	\$ 630	\$ 6,018	\$ 7,803	\$ 1,920	\$ 309	\$ -	\$ 33,039		
01-12-5345	Training	\$ 2,000	\$ 2,000	\$ 925	\$ 1,175	\$ 380	\$ 679	\$ 694	\$ 1,541	\$ 6,959		
01-12-5350	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 6,171	\$ 4,599	\$ 3,193	\$ 2,639	\$ 2,683	\$ 24,984		
01-12-5360	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810		
01-12-5401	Maint. & Repair	\$ 2,000	\$ 2,000	\$ 918	\$ 833	\$ 1,091	\$ 1,326	\$ 1,169	\$ 2,117	\$ 11,365		
01-12-8000	Office Supplies	\$ -	\$ -	\$ -	\$ 928	\$ 854	\$ 1,003	\$ 1,023	\$ 3,204	\$ 10,510		
01-12-8100	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 35,046	\$ -	\$ (47,920)	\$ 1,178,545	\$ 819,269	\$ 11,131,349		
	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		\$ 234,068	\$ 215,452	\$ 153,675	\$ 343,478	\$ 369,198	\$ 271,768	\$ 1,497,467	\$ 1,175,296	\$ 14,360,215		

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Account	Description	Fiscal Year 2022-2023 Budget	10		Fiscal YTD Activity, Period Ending					From Inception
			FY 2023~2024 BUDGET	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
			4/30/2024	As of 2/28/2023						
Community Development										
01-16-4100		\$ 387,881	\$ 414,834	\$ 57,761	\$ 129,860	\$ 117,358	\$ 143,918	\$ 107,471	\$ 88,105	\$ 848,347
01-16-4101	Salaries	\$ 108,000	\$ 111,294	\$ 138,050	\$ 59,941	\$ 102,178	\$ 147,207	\$ 36,407	\$ 35,171	\$ 840,590
01-16-4121	Clerical Salaries	\$ 4,000	\$ 4,000	\$ 2,364	\$ 3,066	\$ 796	\$ 3,156	\$ 2,462	\$ 3,401	\$ 28,980
01-16-4200	Clerical Overtime	\$ 158,000	\$ 158,000	\$ 36,453	\$ 43,323	\$ 58,186	\$ 63,753	\$ 21,706	\$ 21,664	\$ 362,525
01-16-4210	Insurance Benefit	\$ 30,000	\$ 43,000	\$ 13,913	\$ 12,115	\$ 13,654	\$ 17,158	\$ 9,013	\$ 7,892	\$ 90,508
01-16-4220	FICA	\$ 8,000	\$ 8,000	\$ 3,254	\$ 2,833	\$ 3,193	\$ 4,013	\$ 2,108	\$ 1,848	\$ 21,170
01-16-4230	Medicare	\$ -	\$ 1,000	\$ 288	\$ 593	\$ 348	\$ 605	\$ 497	\$ 632	\$ 3,362
01-16-4240	Unemployment Benefit	\$ 32,000	\$ 43,000	\$ 13,173	\$ 14,141	\$ 17,910	\$ 19,691	\$ 10,939	\$ 9,666	\$ 112,148
01-16-5300	IMRF Expense	\$ 95,000	\$ 230,000	\$ 218,582	\$ 64,986	\$ 28,097	\$ 17,385	\$ 33,330	\$ 34,426	\$ 623,129
01-16-5301	Contractual Services	\$ -	\$ -	\$ -	\$ 9,109	\$ 9,022	\$ 7,814	\$ 7,570	\$ 5,843	\$ 64,462
01-16-5302	Technology	\$ -	\$ -	\$ -	\$ 11,491	\$ 4,004	\$ 8,520	\$ 2,086	\$ -	\$ 26,989
01-16-5312	Legal Services	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 7,176
01-16-5321	Consulting	\$ -	\$ -	\$ -	\$ 7,947	\$ 7,134	\$ 3,717	\$ 1,813	\$ 1,398	\$ 30,538
01-16-5322	Printing & Publications	\$ -	\$ -	\$ -	\$ 5,336	\$ 3,564	\$ 1,545	\$ 4,143	\$ 1,998	\$ 32,407
01-16-5324	Postage	\$ -	\$ -	\$ -	\$ 16,957	\$ 14,648	\$ 35,588	\$ -	\$ -	\$ 75,740
01-16-5330	Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,089	\$ -	\$ -	\$ 31,678
01-16-5341	Engineering	\$ 3,000	\$ 3,000	\$ -	\$ 10	\$ 10	\$ -	\$ 706	\$ 827	\$ 6,124
01-16-5344	Training	\$ 1,000	\$ 2,000	\$ -	\$ 305	\$ 203	\$ -	\$ 59	\$ -	\$ 1,091
01-16-5350	Safety Clothing	\$ -	\$ -	\$ -	\$ 14,946	\$ 7,948	\$ 6,197	\$ 4,839	\$ 3,766	\$ 65,175
01-16-5374	Utilities	\$ -	\$ -	\$ -	\$ -	\$ 4,342	\$ 850	\$ -	\$ 12,600	\$ 17,792
01-16-5400	Demolition	\$ -	\$ -	\$ -	\$ 163	\$ 26	\$ 385	\$ 750	\$ 347	\$ 9,647
01-16-5401	Material & Supplies	\$ 5,000	\$ 8,000	\$ 4,326	\$ 3,281	\$ 2,930	\$ 2,635	\$ 3,655	\$ 3,528	\$ 31,329
01-16-5402	Office Supplies	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 454
01-16-5410	Safety Equipment	\$ -	\$ -	\$ -	\$ 387	\$ 1,556	\$ 2,780	\$ 836	\$ 1,015	\$ 10,509
01-16-7501	Motor Fuel & Lubricants	\$ 2,000	\$ 2,000	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,316
01-16-8000	Operating Equipment	\$ -	\$ -	\$ -	\$ 2,815	\$ 2,659	\$ 16,366	\$ 1,943	\$ 1,392	\$ 42,443
01-16-8002	Miscellaneous Expenses	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
	Facade Program	\$ 858,881	\$ 1,053,127	\$ 488,766	\$ 403,929	\$ 399,767	\$ 507,372	\$ 262,333	\$ 235,518	\$ 3,429,648

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception	
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
MFT											
05-00-2711		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-00-3354	Budgeted Current Year Surplus	\$ 872,154	\$ 922,759	\$ 638,362	\$ 891,754	\$ 827,080	\$ 777,256	\$ 562,473	\$ 566,046	\$ 6,746,612	
05-00-3371	Revenue From MFT	\$ -	\$ -	\$ 13,686	\$ (0)	\$ 0	\$ 22,000	\$ 159,728	\$ 161,449	\$ 400,839	
05-00-3611	Government Agency	\$ -	\$ -	\$ 69,309	\$ 1,808	\$ 5,906	\$ 30,302	\$ 26,932	\$ 15,113	\$ 163,327	
05-00-3900	Interest Income	\$ -	\$ -	\$ -	\$ 7,206	\$ -	\$ 1	\$ -	\$ -	\$ 7,207	
	Miscellaneous Revenue	\$ 872,154	\$ 922,759	\$ 721,356	\$ 900,768	\$ 832,987	\$ 829,559	\$ 749,133	\$ 742,608	\$ 7,317,985	
05-00-5300		\$ 170,145	\$ 212,500	\$ 191,753	\$ 16,026	\$ -	\$ 397	\$ -	\$ -	\$ 816,845	
05-00-5330	Contractual Services	\$ 75,000	\$ 176,500	\$ 8,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,293	
05-00-5400	Engineering	\$ 230,000	\$ 138,000	\$ 58,970	\$ 107,063	\$ 83,271	\$ 78,565	\$ 122,845	\$ 64,256	\$ 1,023,285	
05-00-7640	Material & Supplies	\$ 1,019,855	\$ 395,759	\$ 783,556	\$ 482,284	\$ 657,665	\$ 263,021	\$ 286,872	\$ 723,409	\$ 4,982,893	
05-00-7641	Capital Construction	\$ -	\$ -	\$ -	\$ 558,998	\$ -	\$ -	\$ -	\$ -	\$ 558,998	
05-00-7642	Capital Projects	\$ -	\$ -	\$ -	\$ 3,822	\$ -	\$ -	\$ -	\$ -	\$ 3,822	
	Rebuild Illinois Projects	\$ 1,495,000	\$ 922,759	\$ 1,042,314	\$ 1,168,192	\$ 740,936	\$ 341,983	\$ 409,717	\$ 787,665	\$ 7,604,135	

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET	Fiscal YTD Activity, Period Ending				From Inception 4/30/2023		
				4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021		4/30/2020	4/30/2019
Non-Home Rule										
06-00-3350		\$ 1,700,000	\$ 2,000,000	\$ 1,719,801	\$ 2,167,597	\$ 1,882,794	\$ 1,773,613	\$ 1,819,778	\$ 1,729,465	\$ 17,965,762
06-00-3353	Non-Home Rule Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,754)	\$ -	\$ -	\$ (27,754)
06-00-3611	Non-Home Rule Sale	\$ -	\$ -	\$ -	\$ 1,133	\$ 1,482	\$ 8,747	\$ 6,897	\$ 4,065	\$ 26,475
	Interest Income	\$ 1,700,000	\$ 2,000,000	\$ 1,719,801	\$ 2,168,730	\$ 1,884,276	\$ 1,754,606	\$ 1,826,675	\$ 1,733,530	\$ 17,964,484
06-00-5001		\$ 17,000	\$ 50,000	\$ -	\$ 30,467	\$ 16,373	\$ 15,679	\$ 17,147	\$ 17,106	\$ 208,631
06-00-5002	Food 4 Less Econ. Incentive	\$ -	\$ -	\$ -	\$ 111,377	\$ 121,053	\$ 91,191	\$ 86,815	\$ 87,810	\$ 1,369,856
06-00-5300	Menards / Developer Economic I	\$ -	\$ -	\$ -	\$ 3,795	\$ 4,453	\$ 6,743	\$ 6,687	\$ 7,438	\$ 57,249
06-00-7604	Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,460	\$ 1,032,621	\$ 2,169,498
06-00-7715	Stormwater Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,610	\$ 104,490
06-00-8000	Gaylord & Division Acquisition	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 31,041	\$ -	\$ -	\$ 371,826
06-00-8100	Miscellaneous Expenses	\$ 659,650	\$ 971,400	\$ 659,650	\$ 605,000	\$ -	\$ 604,017	\$ 536,000	\$ 520,000	\$ 4,335,495
06-00-8101	Transfer Out	\$ 773,350	\$ 763,600	\$ 642,375	\$ 769,350	\$ 836,643	\$ -	\$ -	\$ -	\$ 2,248,368
06-00-8110	Transfer out-Debt Service	\$ 250,000	\$ 215,000	\$ (156,365)	\$ 308,066	\$ -	\$ 2,269	\$ -	\$ -	\$ 657,970
	Property Tax Rebate	\$ 1,700,000	\$ 2,000,000	\$ 1,145,660	\$ 1,828,055	\$ 1,014,522	\$ 750,939	\$ 1,124,110	\$ 1,745,585	\$ 11,523,383

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	10 FY 2023~2024 BUDGET	Fiscal YTD Activity, Period Ending				From Inception 4/30/2023											
				4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021		4/30/2020	4/30/2019	4/30/2018								
Water & Sewer Revenue																			
07-00-3356		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07-00-3500	Franchise Income	\$ 6,279,054	\$ 6,356,343	\$ 4,040,850	\$ 5,523,311	\$ 5,227,913	\$ 6,801,104	\$ 7,941,270	\$ 7,271,538	\$ 64,411,549									
07-00-3501	Customer Metered Sales	\$ 156,020	\$ 156,020	\$ 91,348	\$ 135,491	\$ 145,314	\$ 116,110	\$ 139,649	\$ 139,832	\$ 1,321,100									
07-00-3502	Regular Customer DMetered Sale	\$ 83,636	\$ 83,636	\$ 103,454	\$ 71,610	\$ 99,858	\$ 66,497	\$ 123,505	\$ 18,299	\$ 642,189									
07-00-3503	Joliet Customer Sewer	\$ 10,728	\$ 10,728	\$ 12,337	\$ 9,167	\$ 13,551	\$ 9,388	\$ 18,395	\$ 3,035	\$ 93,679									
07-00-3504	Joliet Customer Debt	\$ 19,931	\$ 19,931	\$ 12,174	\$ 17,887	\$ 17,803	\$ 14,571	\$ -	\$ -	\$ 62,436									
07-00-3505	Unmetered Sewer Unmetered Sa	\$ 4,000,000	\$ 4,000,000	\$ 2,679,948	\$ 3,542,358	\$ 3,316,208	\$ 4,358,235	\$ -	\$ -	\$ 13,896,748									
07-00-3510	Stateville Charges	\$ -	\$ -	\$ 126,979	\$ 110,521	\$ 33,483	\$ 54,435	\$ 203,256	\$ 119,443	\$ 852,495									
07-00-3520	Tap On Fees	\$ 3,342	\$ 3,342	\$ 6,350	\$ 3,365	\$ 5,813	\$ 6,520	\$ 4,414	\$ 7,952	\$ 66,523									
07-00-3611	Meters	\$ -	\$ -	\$ 64,413	\$ 1,675	\$ 11,531	\$ 68,561	\$ 52,648	\$ 28,000	\$ 249,176									
07-00-3612	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 36,241	\$ 183,568	\$ 375,391	\$ 379,611	\$ 2,538,841									
07-00-3900	BAB Grant	\$ -	\$ -	\$ 76,561	\$ 15,633	\$ 187,079	\$ 106,807	\$ 45,455	\$ 114,068	\$ 819,006									
07-00-3901	Miscellaneous Revenue	\$ 120,000	\$ 120,000	\$ 90,924	\$ 125,435	\$ -	\$ -	\$ -	\$ -	\$ 216,359									
07-00-3910	Revenue Penalties Service Fees	\$ -	\$ -	\$ -	\$ -	\$ 2,154,255	\$ (2,577,720)	\$ 1,554,200	\$ 1,515,821	\$ 5,370,510									
	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
		\$ 10,672,711	\$ 10,750,000	\$ 7,305,337	\$ 9,554,452	\$ 11,249,048	\$ 9,208,076	\$ 10,458,183	\$ 9,597,598	\$ 90,554,570									

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Account	Description	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET		Fiscal YTD Activity, Period Ending					Fram Inception		
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023		
Water												
07-06-4100		\$ 295,000	\$ 298,997	\$ 180,736	\$ 249,335	\$ 245,038	\$ 218,050	\$ 235,041	\$ 237,202	\$ 2,318,103		
07-06-4101	Salaries	\$ 50,874	\$ 30,267	\$ 43,325	\$ 47,657	\$ 31,942	\$ 31,162	\$ 20,208	\$ 19,839	\$ 257,321		
07-06-4102	Clerical Salaries	\$ -	\$ -	\$ -	\$ 22,561	\$ 19,304	\$ 17,033	\$ 18,757	\$ 16,610	\$ 134,212		
07-06-4110	Mechanic Salaries	\$ 6,667	\$ 25,000	\$ 6,384	\$ 4,160	\$ 6,286	\$ 8,616	\$ 8,488	\$ 14,688	\$ 156,057		
07-06-4120	Seasonal Salaries	\$ 20,000	\$ 20,000	\$ 17,940	\$ 12,614	\$ 8,251	\$ 7,640	\$ 11,075	\$ 14,248	\$ 156,446		
07-06-4121	Overtime	\$ -	\$ 2,000	\$ 583	\$ 1,577	\$ 391	\$ 138	\$ -	\$ -	\$ 2,689		
07-06-4122	Clerical Overtime	\$ -	\$ -	\$ -	\$ 3,431	\$ 3,260	\$ 1,284	\$ 35	\$ 4,113	\$ 12,572		
07-06-4124	Mechanic Overtime	\$ -	\$ -	\$ 5,175	\$ 9,763	\$ 23,203	\$ 15,963	\$ 25,689	\$ 13,748	\$ 113,886		
07-06-4200	Utility Repair Overtime	\$ 93,000	\$ 100,000	\$ 73,128	\$ 90,399	\$ 88,176	\$ 61,244	\$ 84,542	\$ 92,127	\$ 805,808		
07-06-4210	Insurance Benefit	\$ 23,000	\$ 23,000	\$ 17,349	\$ 21,574	\$ 20,828	\$ 18,700	\$ 19,398	\$ 20,016	\$ 156,717		
07-06-4220	FICA	\$ 5,500	\$ 5,500	\$ 4,058	\$ 5,047	\$ 4,879	\$ 4,384	\$ 4,536	\$ 4,692	\$ 36,682		
07-06-4230	Medicare	\$ 1,000	\$ 1,000	\$ 107	\$ 663	\$ 583	\$ 753	\$ 930	\$ 1,634	\$ 5,823		
07-06-4240	Unemployment Benefit	\$ 26,334	\$ 26,334	\$ 17,243	\$ 28,001	\$ 63,800	\$ 58,089	\$ 32,101	\$ 6,209	\$ 269,689		
07-06-4370	IMRF Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,654	\$ 2,931	\$ 7,585		
07-06-5300	WATER - OPEBE EXP	\$ 108,900	\$ 113,900	\$ 85,046	\$ 54,853	\$ 42,226	\$ 38,011	\$ 36,404	\$ 42,968	\$ 506,932		
07-06-5301	Contractual Services	\$ 22,000	\$ 34,500	\$ 19,814	\$ 21,223	\$ 25,523	\$ 16,122	\$ 17,220	\$ 9,489	\$ 144,997		
07-06-5302	Technology	\$ -	\$ -	\$ -	\$ 17,780	\$ 158	\$ 1,444	\$ 10,252	\$ 6,340	\$ 42,558		
07-06-5306	Legal Services	\$ 23,000	\$ 30,000	\$ 17,327	\$ 22,386	\$ 20,076	\$ 14,153	\$ 19,953	\$ 8,808	\$ 102,704		
07-06-5313	Contractual Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,589	\$ -	\$ 30,125		
07-06-5321	Temporary Help	\$ 2,500	\$ 5,500	\$ -	\$ 2,229	\$ 149	\$ 26	\$ 874	\$ 3,244	\$ 12,925		
07-06-5330	Printing & Publications	\$ 32,500	\$ 32,500	\$ 1,382	\$ 260,136	\$ 25,984	\$ 7,574	\$ 23,637	\$ 6,442	\$ 489,344		
07-06-5331	Water Engineering	\$ 25,000	\$ 25,000	\$ 1,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,756		
07-06-5332	Engineering	\$ 380,000	\$ 705,000	\$ 341,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,392		
07-06-5341	Lake Michigan Allocation	\$ 6,000	\$ 5,500	\$ 2,599	\$ 3,179	\$ 1,667	\$ 3,328	\$ 3,758	\$ 6,210	\$ 37,880		
07-06-5343	Training	\$ 2,750	\$ 2,750	\$ 746	\$ 1,003	\$ 809	\$ 375	\$ 548	\$ 902	\$ 8,068		
07-06-5344	Meal Expense	\$ 3,250	\$ 3,250	\$ 1,423	\$ 4,503	\$ 2,809	\$ 3,997	\$ 3,450	\$ 2,910	\$ 29,673		
07-06-5350	Safety Clothing	\$ 51,000	\$ 56,000	\$ 38,298	\$ 49,670	\$ 37,165	\$ 36,361	\$ 32,581	\$ 24,393	\$ 270,717		
07-06-5353	Utilities	\$ 130,000	\$ 130,000	\$ 77,161	\$ 156,262	\$ 128,826	\$ 133,348	\$ 137,839	\$ 175,191	\$ 1,322,305		
07-06-5360	Power Purchase	\$ -	\$ -	\$ -	\$ 17,262	\$ 18,438	\$ 8,201	\$ 12,155	\$ 10,072	\$ 277,375		
07-06-5361	Maint. & Repair	\$ 50,000	\$ 55,000	\$ 33,368	\$ 38,770	\$ 55,869	\$ 38,062	\$ 37,192	\$ 55,844	\$ 612,721		
07-06-5362	Maintenance-Wells	\$ 525,250	\$ 306,120	\$ 525,349	\$ 520,300	\$ 322,439	\$ 381,396	\$ 381,396	\$ 381,396	\$ 2,843,158		
07-06-5372	Water Storage Tank	\$ 44,000	\$ -	\$ 99,000	\$ 18,750	\$ 12,750	\$ 6,000	\$ 165	\$ -	\$ 136,903		
07-06-5401	Equipment Rental	\$ 3,800	\$ 3,800	\$ 875	\$ 2,154	\$ 2,549	\$ 2,338	\$ 1,109	\$ 2,822	\$ 18,696		
07-06-5402	Office Supplies	\$ 2,000	\$ 3,000	\$ 776	\$ 897	\$ 8,336	\$ 3,978	\$ 746	\$ 1,968	\$ 34,314		
07-06-5410	Safety Equipment	\$ -	\$ -	\$ -	\$ 13,485	\$ 13,065	\$ 11,260	\$ 13,206	\$ 14,373	\$ 121,450		
07-06-5420	Motor Fuel & Lubricants	\$ 5,000	\$ 5,000	\$ 1,399	\$ 3,997	\$ 1,633	\$ 2,956	\$ 4,626	\$ 5,684	\$ 81,624		
07-06-5421	Lab. Supplies & Equipment	\$ 58,000	\$ 90,000	\$ 85,781	\$ 62,320	\$ 50,251	\$ 85,393	\$ 84,385	\$ 84,054	\$ 720,107		
07-06-5430	Chemicals	\$ 145,000	\$ 162,500	\$ 133,750	\$ 232,547	\$ 177,955	\$ 139,223	\$ 107,021	\$ 88,949	\$ 1,434,699		
07-06-5470	Breaks-Materials & Repair	\$ 30,000	\$ 45,000	\$ 45,829	\$ 44,934	\$ 24,675	\$ 49,750	\$ 31,169	\$ 38,507	\$ 392,679		
07-06-6170	Valves and Hydrants	\$ -	\$ -	\$ -	\$ 31,328	\$ 66,907	\$ (281,910)	\$ -	\$ -	\$ (183,674)		
07-06-7500	Water- OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179	\$ -	\$ 162	\$ 5,238		
07-06-8000	Office Equipment	\$ -	\$ -	\$ -	\$ 3,051	\$ 2,040	\$ 1,198	\$ 2,321	\$ 3,040	\$ 51,033		

DRAFT Fiscal Year 2023 ~ 2024 Budget

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<u>Account</u>	<u>Description</u>	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET	4/30/2022	Fiscal YTD Activity, Period Ending				From Inception 4/30/2023	
					4/30/2021	4/30/2020	4/30/2019	4/30/2018		
			4/30/2024	As of 2/28/2023						
	Miscellaneous Expenses	\$ 2,171,325	\$ 2,346,417	\$ 1,879,063	\$ 2,079,904	\$ 1,558,239	\$ 1,145,820	\$ 1,434,052	\$ 1,421,824	\$ 14,323,289

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending				From Inception
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
Sewer											
07-07-4100		\$ 404,333	\$ 286,076	\$ 157,769	\$ 293,066	\$ 274,717	\$ 252,531	\$ 244,473	\$ 262,829	\$ 2,282,121	
07-07-4101	Salaries	\$ -	\$ 30,267	\$ 43,325	\$ 39,955	\$ 21,569	\$ 13,425	\$ 13,849	\$ 12,783	\$ 179,471	
07-07-4102	Clerical Salaries	\$ -	\$ -	\$ -	\$ 22,561	\$ 19,304	\$ 17,033	\$ 18,757	\$ 16,610	\$ 130,541	
07-07-4110	Mechanic Salaries	\$ 6,666	\$ 25,000	\$ 6,384	\$ 4,056	\$ 6,286	\$ 8,616	\$ 8,620	\$ 14,688	\$ 157,595	
07-07-4120	Seasonal Salaries	\$ 10,000	\$ 10,000	\$ 9,530	\$ 10,900	\$ 5,891	\$ 5,474	\$ 1,100	\$ 2,017	\$ 40,373	
07-07-4121	Overtime	\$ -	\$ -	\$ 583	\$ 1,601	\$ 391	\$ -	\$ -	\$ -	\$ 2,575	
07-07-4122	Clerical Overtime	\$ -	\$ -	\$ -	\$ 3,431	\$ 3,260	\$ 1,267	\$ -	\$ -	\$ 8,091	
07-07-4124	Mechanic Overtime	\$ -	\$ -	\$ -	\$ 171	\$ -	\$ -	\$ -	\$ 328	\$ 1,587	
07-07-4200	Utility Repair Overtime	\$ 120,000	\$ 75,000	\$ 55,285	\$ 94,151	\$ 93,637	\$ 74,357	\$ 71,986	\$ 90,646	\$ 780,568	
07-07-4210	Insurance Benefit	\$ 26,350	\$ 26,350	\$ 15,094	\$ 23,227	\$ 20,420	\$ 19,072	\$ 17,459	\$ 19,348	\$ 153,159	
07-07-4220	FICA	\$ 8,000	\$ 8,000	\$ 3,530	\$ 5,432	\$ 4,783	\$ 4,472	\$ 4,083	\$ 4,535	\$ 35,866	
07-07-4230	Medicare	\$ -	\$ -	\$ 94	\$ 578	\$ 571	\$ 795	\$ 895	\$ 1,522	\$ 5,633	
07-07-4240	Unemployment Benefit	\$ 30,000	\$ 30,000	\$ 14,948	\$ 30,339	\$ 62,483	\$ 59,294	\$ 28,765	\$ 5,866	\$ 265,262	
07-07-4370	IMRF Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,209	\$ 2,821	\$ 7,030	
07-07-5300	SEWER OPEB EXPENSE	\$ 22,400	\$ 34,900	\$ 3,231	\$ 13,462	\$ 10,159	\$ 15,752	\$ 33,667	\$ 9,749	\$ 198,327	
07-07-5301	Contractual Services	\$ 6,000	\$ 26,000	\$ 8,394	\$ 13,562	\$ 21,802	\$ 14,323	\$ 15,311	\$ 3,434	\$ 111,570	
07-07-5302	Technology	\$ -	\$ -	\$ -	\$ -	\$ 158	\$ 309	\$ 272	\$ 5,035	\$ 11,005	
07-07-5313	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,589	\$ -	\$ 29,057	
07-07-5321	Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ 1,079	
07-07-5330	Printing & Publications	\$ 88,500	\$ 90,000	\$ 70,911	\$ 47,937	\$ 46,635	\$ 58,133	\$ 71,213	\$ 30,236	\$ 486,043	
07-07-5341	Sewer Engineering	\$ 8,000	\$ 8,000	\$ -	\$ 1,580	\$ 1,347	\$ 2,257	\$ 1,567	\$ 3,022	\$ 21,507	
07-07-5343	Training	\$ 1,250	\$ 1,250	\$ -	\$ 665	\$ 423	\$ 335	\$ 345	\$ 810	\$ 5,951	
07-07-5344	Meal Expense	\$ 5,500	\$ 5,500	\$ 318	\$ 3,716	\$ 2,959	\$ 3,665	\$ 3,059	\$ 2,946	\$ 27,568	
07-07-5350	Safety Clothing	\$ 17,500	\$ 10,000	\$ 3,368	\$ 15,922	\$ 12,840	\$ 11,353	\$ 9,916	\$ 9,939	\$ 79,190	
07-07-5353	Utilities	\$ 3,200	\$ 4,000	\$ 2,657	\$ 2,524	\$ 2,476	\$ 3,184	\$ 3,149	\$ 3,048	\$ 29,751	
07-07-5361	Power Purchase	\$ 2,500	\$ 2,500	\$ 314	\$ 412	\$ -	\$ -	\$ -	\$ 2,612	\$ 90,993	
07-07-5401	Maintenance-Lift Station	\$ 1,200	\$ 1,200	\$ 524	\$ 630	\$ 2,964	\$ 1,684	\$ 923	\$ 1,712	\$ 14,532	
07-07-5402	Office Supplies	\$ 1,500	\$ 1,500	\$ 371	\$ 946	\$ 3,939	\$ 1,258	\$ 395	\$ 1,749	\$ 23,981	
07-07-5410	Safety Equipment	\$ -	\$ -	\$ -	\$ 12,661	\$ 12,032	\$ 9,144	\$ 11,992	\$ 12,831	\$ 116,325	
07-07-5420	Motor Fuel & Lubricants	\$ 1,000	\$ 1,000	\$ 590	\$ 775	\$ 419	\$ 409	\$ 185	\$ 355	\$ 14,501	
07-07-5421	Lab. Supplies & Equipment	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 12,059	
07-07-5430	Chemicals	\$ 2,000	\$ 2,000	\$ 18	\$ -	\$ 639	\$ -	\$ 5,310	\$ 1,933	\$ 60,417	
07-07-6170	Breaks-Materials & Repair	\$ -	\$ -	\$ -	\$ 33,503	\$ 65,503	\$ (280,184)	\$ -	\$ -	\$ (181,178)	
07-07-7500	Sewer- OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179	\$ -	\$ -	\$ 4,970	
07-07-8000	Office Equipment	\$ -	\$ -	\$ -	\$ 1,861	\$ 1,532	\$ 1,058	\$ 2,137	\$ 3,810	\$ 48,563	
	Miscellaneous Expenses	\$ 766,399	\$ 679,043	\$ 397,238	\$ 679,624	\$ 699,140	\$ 299,221	\$ 581,728	\$ 527,212	\$ 5,256,086	

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Account	Description	Fiscal Year 2022-2023 Budget	10 FY 2023~2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception	
			4/30/2024	As of 2/28/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023		
STP											\$ -
07-08-4100		\$ 491,333	\$ 326,185	\$ 193,369	\$ 279,995	\$ 255,582	\$ 239,269	\$ 213,819	\$ 234,976	\$ 2,267,459	
07-08-4101	Salaries	\$ -	\$ 17,038	\$ 32,438	\$ 39,148	\$ 21,569	\$ 13,425	\$ 13,849	\$ 11,969	\$ 173,005	
07-08-4102	Clerical Salaries	\$ -	\$ -	\$ -	\$ 22,561	\$ 19,304	\$ 17,033	\$ 18,757	\$ 16,762	\$ 130,541	
07-08-4110	Mechanic Salaries	\$ 6,666	\$ 25,000	\$ 6,384	\$ 4,160	\$ 6,286	\$ 8,616	\$ 8,488	\$ 14,688	\$ 131,199	
07-08-4120	Seasonal Salaries	\$ 15,000	\$ 15,000	\$ 12,468	\$ 7,467	\$ 3,344	\$ 8,428	\$ 25,428	\$ 24,164	\$ 185,279	
07-08-4121	Overtime	\$ -	\$ 2,500	\$ 583	\$ 1,601	\$ 391	\$ -	\$ -	\$ -	\$ 2,833	
07-08-4122	Clerical Overtime	\$ -	\$ -	\$ -	\$ 3,431	\$ 3,260	\$ 1,267	\$ -	\$ -	\$ 8,063	
07-08-4200	Mechanic Overtime	\$ 120,000	\$ 100,000	\$ 69,626	\$ 85,843	\$ 84,045	\$ 67,431	\$ 60,377	\$ 80,407	\$ 700,237	
07-08-4210	Insurance Benefit	\$ 32,500	\$ 25,000	\$ 17,008	\$ 21,988	\$ 19,100	\$ 18,253	\$ 17,052	\$ 19,065	\$ 147,089	
07-08-4220	FICA	\$ 7,500	\$ 7,500	\$ 3,977	\$ 5,143	\$ 4,474	\$ 4,280	\$ 3,988	\$ 4,466	\$ 34,443	
07-08-4230	Medicare	\$ -	\$ -	\$ 81	\$ 591	\$ 527	\$ 739	\$ 772	\$ 1,303	\$ 5,079	
07-08-4240	Unemployment Benefit	\$ 32,000	\$ 32,000	\$ 16,932	\$ 28,266	\$ 56,742	\$ 56,649	\$ 28,081	\$ 5,760	\$ 246,906	
07-08-4370	IMRF Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,104	\$ 2,775	\$ 6,879	
07-08-5300	STP OPEB EXPENSE	\$ 17,300	\$ 17,300	\$ 8,828	\$ 18,544	\$ 24,106	\$ 16,943	\$ 15,348	\$ 11,612	\$ 283,343	
07-08-5301	Contractual Services	\$ 75,000	\$ 175,000	\$ 23,022	\$ 25,698	\$ 47,742	\$ 54,637	\$ 41,327	\$ 22,043	\$ 262,958	
07-08-5302	Technology	\$ -	\$ -	\$ -	\$ 2,680	\$ 2,378	\$ 6,409	\$ 10,348	\$ 5,035	\$ 29,054	
07-08-5306	Legal Services	\$ 35,000	\$ 40,000	\$ 24,772	\$ 23,373	\$ 28,627	\$ 27,341	\$ 21,340	\$ 34,475	\$ 159,928	
07-08-5313	Contractual Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,589	\$ -	\$ 40,030	
07-08-5314	Temporary Help	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 32,500	\$ 330,000	
07-08-5321	Annual NPDES Permit	\$ -	\$ -	\$ -	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ 3,649	
07-08-5330	Printing & Publications	\$ -	\$ -	\$ -	\$ 8,099	\$ 19,146	\$ 19,328	\$ 28,505	\$ 116,592	\$ 397,581	
07-08-5341	STP Engineering	\$ 4,200	\$ 4,200	\$ 1,903	\$ 1,718	\$ 1,209	\$ 2,819	\$ 3,644	\$ 6,666	\$ 28,701	
07-08-5343	Training	\$ 1,650	\$ 4,650	\$ 1,778	\$ 1,417	\$ 423	\$ 356	\$ 598	\$ 1,173	\$ 9,249	
07-08-5344	Meal Expense	\$ 5,250	\$ 5,250	\$ 1,605	\$ 3,984	\$ 2,981	\$ 3,727	\$ 3,000	\$ 2,838	\$ 29,766	
07-08-5350	Safety Clothing	\$ 36,500	\$ 36,500	\$ 22,590	\$ 46,786	\$ 45,432	\$ 38,015	\$ 40,778	\$ 18,822	\$ 282,284	
07-08-5353	Utilities	\$ 150,000	\$ 150,000	\$ 97,906	\$ 146,871	\$ 169,117	\$ 186,290	\$ 176,872	\$ 161,047	\$ 1,564,790	
07-08-5360	Power Purchase	\$ -	\$ -	\$ -	\$ 17,119	\$ 17,725	\$ 7,684	\$ 11,544	\$ 9,848	\$ 211,519	
07-08-5365	Maint. & Repair	\$ 50,000	\$ 50,000	\$ 38,323	\$ 41,346	\$ 37,853	\$ 49,845	\$ 26,660	\$ 56,512	\$ 367,481	
07-08-5366	Maint Repair West Plant	\$ 65,000	\$ 65,000	\$ 35,859	\$ 56,864	\$ 48,791	\$ 56,188	\$ 54,539	\$ 76,812	\$ 330,340	
07-08-5373	Maint Repair East Plant	\$ 225,000	\$ 275,000	\$ 199,269	\$ 160,264	\$ 195,283	\$ 233,270	\$ 194,666	\$ 211,362	\$ 1,807,953	
07-08-5377	Waste Removal	\$ 18,000	\$ 25,000	\$ 19,490	\$ 16,356	\$ 20,254	\$ 20,156	\$ 15,004	\$ 20,587	\$ 111,846	
07-08-5401	Intergovernmental Groups	\$ 2,000	\$ 2,000	\$ 412	\$ 1,052	\$ 2,911	\$ 2,677	\$ 1,543	\$ 3,146	\$ 21,149	
07-08-5402	Office Supplies	\$ 3,000	\$ 4,000	\$ 2,972	\$ 3,247	\$ 4,863	\$ 4,259	\$ 2,366	\$ 3,192	\$ 37,185	
07-08-5410	Safety Equipment	\$ -	\$ -	\$ -	\$ 13,571	\$ 13,065	\$ 11,306	\$ 15,015	\$ 17,209	\$ 136,788	
07-08-5420	Motor Fuel & Lubricants	\$ 18,000	\$ 18,000	\$ 9,394	\$ (24,577)	\$ 11,495	\$ 13,287	\$ 9,398	\$ 15,303	\$ 43,894	
07-08-5421	Lab. Supplies & Equipment	\$ 25,000	\$ 30,000	\$ 36,443	\$ 25,667	\$ 20,931	\$ 12,750	\$ 30,729	\$ 46,665	\$ 276,710	
07-08-6170	Chemicals	\$ -	\$ -	\$ -	\$ 32,193	\$ 61,264	\$ (269,746)	\$ -	\$ -	\$ (176,289)	
07-08-7500	STP- OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ 156	\$ 162	\$ 5,114	
07-08-8000	Office Equipment	\$ -	\$ -	\$ -	\$ 1,871	\$ 1,887	\$ 2,284	\$ 2,396	\$ 2,419	\$ 76,349	
	Miscellaneous Expenses	\$ 1,469,399	\$ 1,485,623	\$ 910,933	\$ 1,159,149	\$ 1,285,607	\$ 968,875	\$ 1,140,578	\$ 1,292,354	\$ 10,710,384	

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Account	Description	Fiscal Year 2022-2023 Budget	10		Fiscal YTD Activity, Period Ending					From Inception
			FY 2023-2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Water & Sewer Administration										
07-09-4100		\$ 475,000	\$ 133,053	\$ 117,592	\$ 184,582	\$ 160,272	\$ 96,271	\$ 99,324	\$ 93,709	\$ 1,118,463
07-09-4101	Salaries	\$ -	\$ 407,226	\$ 281,613	\$ 318,529	\$ 349,743	\$ 309,337	\$ 325,428	\$ 203,708	\$ 2,294,568
07-09-4110	Clerical Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,092
07-09-4120	Seasonal Salaries	\$ 8,000	\$ 8,000	\$ 5,217	\$ 5,250	\$ 4,309	\$ 1,900	\$ 1,128	\$ 978	\$ 19,888
07-09-4121	Overtime	\$ -	\$ 15,000	\$ 11,754	\$ 11,759	\$ 3,303	\$ 6,606	\$ 3,827	\$ 2,433	\$ 42,646
07-09-4200	Clerical Overtime	\$ 138,000	\$ 138,000	\$ 101,143	\$ 110,391	\$ 109,173	\$ 81,081	\$ 79,403	\$ 46,583	\$ 761,681
07-09-4210	Insurance Benefit	\$ 30,000	\$ 38,000	\$ 25,651	\$ 32,097	\$ 31,593	\$ 26,004	\$ 25,816	\$ 18,052	\$ 201,878
07-09-4220	FICA	\$ 6,700	\$ 8,000	\$ 6,300	\$ 7,506	\$ 7,476	\$ 6,185	\$ 6,133	\$ 4,277	\$ 47,900
07-09-4230	Medicare	\$ -	\$ -	\$ 98	\$ 1,084	\$ 558	\$ 566	\$ 1,075	\$ 1,159	\$ 15,481
07-09-4240	Unemployment Benefit	\$ 31,000	\$ 38,000	\$ 25,494	\$ 45,226	\$ 95,366	\$ 79,767	\$ 42,129	\$ 5,441	\$ 359,349
07-09-4370	IMRF Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,292	\$ 2,685	\$ 8,977
07-09-5300	WATER ADMIN OPEB EXPENSE	\$ 26,100	\$ 26,100	\$ 25,508	\$ 36,191	\$ 28,072	\$ 16,716	\$ 18,215	\$ 21,038	\$ 277,093
07-09-5301	Contractual Services	\$ 3,000	\$ 3,000	\$ 2,475	\$ 14,060	\$ 15,725	\$ 13,706	\$ 15,187	\$ 4,740	\$ 90,766
07-09-5302	Technology	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ 494	\$ -	\$ 1,090
07-09-5312	Legal Services	\$ -	\$ -	\$ -	\$ 11,240	\$ 35,878	\$ 55,284	\$ 41,749	\$ 36,690	\$ 235,299
07-09-5313	Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,264	\$ 44,776	\$ 53,040
07-09-5321	Temporary Help	\$ 18,000	\$ 18,000	\$ 11,145	\$ 13,911	\$ 10,854	\$ 12,551	\$ 11,528	\$ 16,506	\$ 89,316
07-09-5322	Printing & Publications	\$ 27,000	\$ 27,000	\$ 20,131	\$ 24,152	\$ 22,294	\$ 23,722	\$ 26,078	\$ 28,360	\$ 249,526
07-09-5323	Postage	\$ 250,000	\$ 335,246	\$ 250,000	\$ 230,256	\$ 206,463	\$ 205,870	\$ 191,815	\$ 95,000	\$ 1,434,975
07-09-5341	Insurance & Bonding	\$ -	\$ -	\$ -	\$ 6,187	\$ 9,792	\$ 1,920	\$ 46	\$ -	\$ 29,812
07-09-5350	Training	\$ -	\$ -	\$ -	\$ 7,995	\$ 6,718	\$ 9,352	\$ 4,136	\$ 3,817	\$ 56,244
07-09-5360	Utilities	\$ -	\$ -	\$ -	\$ 12	\$ 986	\$ 105	\$ 1,270	\$ 844	\$ 28,957
07-09-5400	Maint. & Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,132	\$ 5,971
07-09-5401	Material & Supplies	\$ -	\$ -	\$ -	\$ 726	\$ 1,021	\$ 1,592	\$ 1,558	\$ 2,216	\$ 15,983
07-09-5470	Office Supplies	\$ 900,053	\$ 900,000	\$ 440,566	\$ 79,498	\$ 158,634	\$ 266,482	\$ 209,669	\$ 207,274	\$ 1,652,676
07-09-6170	Meters	\$ -	\$ -	\$ -	\$ 45,109	\$ 102,665	\$ (390,004)	\$ -	\$ -	\$ (242,230)
07-09-6501	Water Admin- OPEB Expense	\$ -	\$ -	\$ -	\$ 3,801	\$ -	\$ 7,065	\$ 3,460	\$ 4,000	\$ 18,326
07-09-7500	Reimb. Homeowners Municipal Ex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 779	\$ 2,315
07-09-7900	Office Equipment	\$ -	\$ -	\$ -	\$ 1,502,865	\$ 1,498,000	\$ (1,409,260)	\$ 1,423,260	\$ 1,427,566	\$ 8,006,338
07-09-8000	Depreciation Expense	\$ -	\$ -	\$ -	\$ 1,847	\$ 9,282	\$ 6,196	\$ 2,410	\$ 2,526	\$ 71,098
07-09-8001	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 1,177	\$ 13,324	\$ 17,578	\$ 22,208	\$ 19,456	\$ 126,616
07-09-8100	Bank Fees	\$ 2,390,000	\$ 2,339,502	\$ 2,390,000	\$ 1,625,775	\$ -	\$ (1,807,998)	\$ 2,078,786	\$ -	\$ 4,286,563
07-09-8101	Transfer Out-	\$ 1,757,735	\$ 1,804,790	\$ 1,464,779	\$ 1,757,735	\$ 1,901,775	\$ 2,237,365	\$ 2,009,505	\$ 5,219,563	\$ 5,518,690
	Transfer Out-Debt	\$ 6,060,588	\$ 6,238,917	\$ 5,179,466	\$ 6,078,579	\$ 4,783,272	\$ (124,044)	\$ 6,660,192	\$ 7,515,307	\$ 27,170,086

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Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET		Fiscal YTD Activity, Period Ending				From Inception	
			4/30/2024	As of 2/28/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
Capital Rep										
11-00-3233		\$ -	\$ -	\$ -	\$ 280	\$ 854	\$ 2,510	\$ 5,000	\$ 4,925	\$ -
11-00-3900	Vehicle Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,641	\$ 73,215	\$ 13,040	\$ 18,231
11-00-3910	Miscellaneous Revenue	\$ -	\$ 68,180	\$ -	\$ 605,000	\$ -	\$ 777,080	\$ 603,545	\$ 544,269	\$ 296,664
	Transfer	\$ -	\$ 68,180	\$ -	\$ 605,280	\$ 854	\$ 794,231	\$ 681,760	\$ 562,234	\$ 4,914,127
11-00-7301		\$ -	\$ 68,180	\$ 73,585	\$ 326,118	\$ 70,082	\$ 153,575	\$ 140,924	\$ 584,129	\$ 5,229,021
11-00-7302	Vehicles	\$ -	\$ -	\$ -	\$ 1,275	\$ 52,579	\$ 42,376	\$ 1,407	\$ 31,812	\$ 2,633,682
11-00-7303	Computers	\$ -	\$ -	\$ -	\$ 45,815	\$ 119,765	\$ 128,735	\$ 65,550	\$ 168,867	\$ 201,226
11-00-7304	Technology Capital	\$ -	\$ -	\$ -	\$ 48,840	\$ 41,965	\$ 33,276	\$ 27,891	\$ 43,411	\$ 656,813
	Building	\$ -	\$ 68,180	\$ 73,585	\$ 422,048	\$ 284,391	\$ 357,962	\$ 235,772	\$ 828,219	\$ 339,830
										\$ 3,831,551

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Account	Description	10	Fiscal YTD Activity, Period Ending				From Inception 4/30/2023			
		Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021		4/30/2020	4/30/2019	4/30/2018
Water & Sewer Capital Projects										
12-00-3910	Transfer In	\$ 2,390,000	\$ 2,339,502	\$ 2,390,000	\$ 1,625,775	\$ -	\$ (1,882,998)	\$ 2,003,786	\$ 3,128,188	\$ 12,316,954
12-00-7300		\$ 75,000	\$ 75,000	\$ 44,475	\$ 0	\$ 12,550	\$ 285,221	\$ 18,742	\$ -	\$ 360,988
12-00-7301	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 980	\$ 16,444	\$ 222,042	\$ 556,665
12-00-7302	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 8,766	\$ 2,185	\$ 1,999	\$ 3,267	\$ 40,914
12-00-7303	Computers	\$ 50,000	\$ 50,000	\$ -	\$ 16,976	\$ 21,436	\$ 46,686	\$ 48,589	\$ 19,379	\$ 180,027
12-00-7602	Technology Capital	\$ 265,000	\$ 690,000	\$ 155,132	\$ -	\$ (0)	\$ 252,812	\$ (0)	\$ -	\$ 407,944
12-00-7610	Watermain Design	\$ 100,000	\$ 270,000	\$ 73,008	\$ 45,477	\$ -	\$ -	\$ -	\$ -	\$ 118,485
12-00-7614	Well Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,564	\$ -	\$ 4,564
12-00-7615	Well 10	\$ 205,000	\$ -	\$ 80,000	\$ -	\$ 2	\$ 204,340	\$ -	\$ -	\$ 284,342
12-00-7616	Well #14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,150	\$ -	\$ -	\$ 183,150
12-00-7620	WEST PLANT DESIGN	\$ 1,900,000	\$ 4,489,002	\$ -	\$ 570	\$ 1,689	\$ 3,382,686	\$ 451	\$ -	\$ 3,391,593
12-00-7800	Watermain Replacement	\$ -	\$ -	\$ -	\$ 242,731	\$ -	\$ -	\$ 28,680	\$ 0	\$ 271,411
12-00-7801	Misc Capital	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 701,077	\$ (0)	\$ (0)	\$ 701,076
12-00-7802	Sewer Inlet Maint Purchase - C	\$ -	\$ -	\$ -	\$ 1,720	\$ 5,944	\$ 69,539	\$ 9,977	\$ -	\$ 254,280
12-00-8100	Phosphorus Removal	\$ -	\$ -	\$ -	\$ 427,332	\$ 1,903,975	\$ (2,532,720)	\$ 1,472,062	\$ 1,515,821	\$ 3,390,033
	Transfer Out	\$ 2,595,000	\$ 5,494,002	\$ 352,614	\$ 734,805	\$ 1,954,361	\$ 2,595,956	\$ 1,601,509	\$ 1,760,508	\$ 10,145,470

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET	Fiscal YTD Activity, Period Ending				From Inception 4/30/2023				
				4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021		4/30/2020	4/30/2019	4/30/2018	
Capital Projects												
13-00-3901		\$ 1,757,510	\$ 2,861,015	\$ 1,159,712	\$ 109,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,269,318
13-00-3902	Government Agency	\$ -	\$ 2,741,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13-00-3910	Other financing source	\$ 659,650	\$ 971,400	\$ 659,650	\$ -	\$ -	\$ (750,000)	\$ 650,000	\$ 350,000	\$ -	\$ -	\$ 8,770,999
	Transfer In	\$ 2,417,160	\$ 6,574,215	\$ 1,819,362	\$ 109,606	\$ -	\$ (750,000)	\$ 650,000	\$ 350,000	\$ -	\$ -	\$ 10,040,317
		\$ 913,200										
13-00-4011		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,640,000	\$ -	\$ -	\$ -	\$ -	\$ 11,640,000
13-00-4012	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648,213	\$ -	\$ -	\$ -	\$ -	\$ 648,213
13-00-5330	Bond Premiums	\$ -	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13-00-7310	Capital Engineering	\$ 57,500	\$ 57,500	\$ 72,327	\$ 54,223	\$ 1,652,311	\$ 3,842,949	\$ 234,797	\$ 172,975	\$ -	\$ -	\$ 6,094,534
13-00-7311	Facility Construction- PW	\$ 3,234,350	\$ 930,000	\$ 3,018,952	\$ 6,921,959	\$ 7,782,183	\$ 338,017	\$ 1,108,207	\$ 124,100	\$ -	\$ -	\$ 19,293,417
13-00-7312	Facility Constr.-City Hall / P	\$ -	\$ -	\$ -	\$ 114,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,673
13-00-7640	Facility Constr.-City Park	\$ 318,000	\$ 2,520,700	\$ 67,458	\$ -	\$ -	\$ -	\$ -	\$ 32,054	\$ -	\$ -	\$ 628,806
13-00-7641	Capital Construction	\$ 1,457,510	\$ 182,832	\$ 1,082,975	\$ 109,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,192,452
13-00-7642	Rebuild Illinois	\$ 300,000	\$ 2,678,183	\$ 79,678	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,045
	American Rescue Plan	\$ 5,367,360	\$ 6,574,215	\$ 4,321,390	\$ 7,200,698	\$ 9,434,494	\$ 16,469,179	\$ 1,343,003	\$ 329,129	\$ -	\$ -	\$ 39,692,140
		\$ -	\$ -									

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET			Fiscal YTD Activity, Period Ending					From Inception	
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023		
TIF-Larkin/30												
15-00-3110	Current Year Tax Levy	\$ 35,000	\$ 35,000	\$ 26,876	\$ 36,707	\$ -	\$ 1,324	\$ 1,336	\$ -	\$ -	\$ 66,244	
15-00-5302		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,175	\$ 6,514	\$ 7,689		
15-00-5312	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 210	\$ 5,775	\$ 2,355	\$ 8,430		
15-00-5314	Consulting	\$ 35,000	\$ 35,000	\$ 26,876	\$ 1,950	\$ -	\$ 12,113	\$ -	\$ 2,018	\$ 42,957		
15-00-5330	Planning	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ 4,424	\$ -	\$ 5,038		
	Engineering	\$ 35,000	\$ 35,000	\$ 26,876	\$ 1,950	\$ 90	\$ 12,323	\$ 11,374	\$ 10,887	\$ 64,114		

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending				From Inception 4/30/2023
			4/30/2024	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018		
Water/Sewer Debt											
30-00-3910		\$ 1,757,735	\$ 1,736,610	\$ 1,464,779	\$ 1,757,735	\$ 1,901,775	\$ 2,237,365	\$ 2,009,505	\$ 2,016,375	\$ -	
	Transfer In	\$ 1,757,735	\$ 1,736,610	\$ 1,464,779	\$ 1,757,735	\$ 1,901,775	\$ 2,237,365	\$ 2,009,505	\$ 2,016,375	\$ 18,201,496	
30-00-6101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,620,896	\$ -	\$ -	\$ 3,220,896	
30-00-6102	2010 W/S BAB Princ	\$ 198,791	\$ 201,284	\$ 99,705	\$ (0)	\$ 0	\$ 576,286	\$ (0)	\$ (0)	\$ 858,177	
30-00-6103	IEPA 2011 Principal	\$ 900,000	\$ 945,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30-00-6201	2019 W/S G.O. Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,609	\$ 1,139,368	\$ 1,161,243	\$ 6,893,579	
30-00-6202	2010 W/S BAB Inter	\$ 31,344	\$ 28,851	\$ 15,362	\$ 32,633	\$ 34,976	\$ 76,522	\$ 39,881	\$ 42,236	\$ 381,998	
30-00-6203	IEPA 2011 Interest	\$ 627,600	\$ 561,475	\$ 291,300	\$ 627,600	\$ 670,350	\$ 275,588	\$ -	\$ -	\$ 1,864,838	
30-00-6303	2019 W/S G.O. Bond Interest	\$ -	\$ -	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ 1,425	
	2019A Refunding Bank Fees	\$ 1,757,735	\$ 1,736,610	\$ 406,842	\$ 660,708	\$ 705,802	\$ 4,124,901	\$ 1,179,248	\$ 1,203,478	\$ 13,220,912	

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET			Fiscal YTD Activity, Period Ending				From Inception	
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
Capital Construction Debt											
32-00-3910	Transfer In	\$ 773,350	\$ 763,600	\$ 642,375	\$ 769,350	\$ 836,643	\$ -	\$ -	\$ -	\$ -	\$ 2,248,368
32-00-6101		\$ 390,000	\$ 390,000	\$ -	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (589,033)
32-00-6201	2019 GO Bond- Principal	\$ 380,850	\$ 371,100	\$ 190,425	\$ 404,225	\$ 372,736	\$ -	\$ -	\$ -	\$ -	\$ 967,386
32-00-6301	2019 G.O. Bond Interest	\$ 2,500	\$ 2,500	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ 1,425
	2019 G.O. Bond Fees	\$ 773,350	\$ 763,600	\$ 190,900	\$ 599,700	\$ 373,211	\$ -	\$ -	\$ -	\$ -	\$ 1,163,811

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
West Plant Rehab										
35-00-3901		\$ 6,137,000	\$ 15,000,000	\$ 2,120,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	IEPA Reimbursements	\$ 6,137,000	\$ 15,000,000	\$ 2,120,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,120,847
35-00-5330		\$ 1,097,000	\$ 905,075	\$ 33,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,600
35-00-7512	Engineering	\$ 5,000,000	\$ 15,000,000	\$ 1,620,288	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ 1,620,288
35-00-7513	West Plant Rehab	\$ 40,000	\$ -	\$ 113,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,466
35-00-7631	West Plant Rehab-Design	\$ -	\$ -	\$ 1,706,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,706,355
35-00-8100	East STP Plant Construction	\$ -	\$ -	\$ -	\$ 1,901,801	\$ 250,280	\$ -	\$ -	\$ -	\$ 2,152,081
	Transfer Out	\$ 6,137,000	\$ 15,905,075	\$ 3,473,710	\$ 1,901,801	\$ 250,280	\$ -	\$ -	\$ -	\$ 5,625,791

DRAFT Fiscal Year 2023 ~ 2024 Budget

4/30/2023 4/30/2024

Account	Description	10 Fiscal Year 2022- 2023 Budget	FY 2023~2024 BUDGET				Fiscal YTD Activity, Period Ending				From Inception 4/30/2023	
			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018			
Garbage												
80-00-3540	Refuse Service Rec	\$ 1,373,937	\$ 1,395,712	\$ 1,006,829	\$ 1,298,372	\$ 1,256,094	\$ 1,331,855	\$ 1,315,108	\$ 1,248,421	\$ -	\$ 12,122,855	
80-00-5300	Contractual Services	\$ 1,348,514	\$ 1,395,712	\$ 1,089,507	\$ 1,265,505	\$ 1,225,879	\$ 1,312,168	\$ 1,278,483	\$ 1,244,054	\$ 12,085,014		

		4/30/2023	4/30/2024	Fiscal YTD Activity, Period Ending					From Inception	
		10								
<u>Account</u>	<u>Description</u>	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Police Pension Fund										
98-00-3110		\$ 816,149	\$ 930,141	\$ 813,861	\$ 821,447	\$ 772,225	\$ 1,017,921	\$ -	\$ -	\$ 4,583,860
98-00-3611	Current Year Tax Levy	\$ 240,483	\$ 240,483	\$ 564,162	\$ 1,311,694	\$ 631,173	\$ (639,034)	\$ 865,833	\$ 838,779	\$ 5,150,464
98-00-3800	Interest Income	\$ -	\$ -	\$ (494,286)	\$ (3,296,022)	\$ 5,450,435	\$ 181,671	\$ 455,390	\$ 466,403	\$ 4,987,731
98-00-3961	Auditor Market Value	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 1,022,225	\$ 620,153	\$ 578,258	\$ 4,200,194
98-00-3962	Employer Contribution-Retireme	\$ 295,368	\$ 295,368	\$ 259,116	\$ 301,645	\$ 306,830	\$ (307,526)	\$ 281,904	\$ 271,604	\$ 2,075,039
	Plan Member Contributions	\$ 1,502,000	\$ 1,615,992	\$ 1,292,853	\$ (711,236)	\$ 7,160,663	\$ 1,275,257	\$ 2,223,279	\$ 2,155,044	\$ 20,992,289
98-00-5300		\$ 32,000	\$ 32,000	\$ 26,380	\$ 30,738	\$ 31,360	\$ (29,579)	\$ 24,430	\$ 32,940	\$ 145,194
98-00-5302	Contractual Services	\$ -	\$ 5,000	\$ 4,226	\$ 2,798	\$ 11,373	\$ (17,158)	\$ 8,860	\$ 10,032	\$ 24,338
98-00-5321	Legal Services	\$ 1,400,000	\$ 1,499,492	\$ 1,103,498	\$ 1,474,813	\$ -	\$ (1,112,433)	\$ 1,193,424	\$ 974,842	\$ 5,835,496
98-00-5342	Pension Payments/Refunds	\$ -	\$ 1,000	\$ 668	\$ 668	\$ 39	\$ (2,697)	\$ 2,907	\$ 2,754	\$ 8,329
98-00-5343	Travel Expenses	\$ -	\$ 1,000	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975
98-00-5345	Conference Expenses	\$ -	\$ 2,500	\$ -	\$ 2,145	\$ 1,180	\$ (2,001)	\$ 3,595	\$ 2,285	\$ 9,844
98-00-5560	Dues & Subscriptions	\$ 70,000	\$ 70,000	\$ 52,352	\$ 85,623	\$ 77,243	\$ (65,217)	\$ 60,959	\$ 57,993	\$ 320,762
98-00-8000	Investment Expense	\$ -	\$ 5,000	\$ 5,562	\$ 4,312	\$ 4,349	\$ (3,885)	\$ 3,548	\$ 3,153	\$ 43,442
98-00-8032	Miscellaneous Expenses	\$ -	\$ -	\$ 4,115	\$ -	\$ 1,289,707	\$ (52,824)	\$ -	\$ -	\$ 1,240,988
	Refund-Employee CoDeposits/Ref	\$ 1,502,000	\$ 1,615,992	\$ 1,197,774	\$ 1,601,098	\$ 1,415,251	\$ (1,285,794)	\$ 1,297,724	\$ 1,083,999	\$ 7,629,378
Police Special Assets										
99-00-3240		\$ 3,500	\$ 3,500	\$ -	\$ 700	\$ 350	\$ 1,750	\$ 5,610	\$ 2,990	\$ 27,477
99-00-3241	DUI Fines	\$ -	\$ -	\$ 15,100	\$ 2,467	\$ 22,456	\$ 566	\$ 1,209	\$ 1,685	\$ 67,167
99-00-3244	Special Assets	\$ -	\$ -	\$ 123,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,059
99-00-3245	Police Seizure	\$ 5,000	\$ 5,000	\$ 2,777	\$ 20,036	\$ -	\$ -	\$ -	\$ -	\$ 22,813
	Police Forfeiture	\$ 8,500	\$ 8,500	\$ 140,936	\$ 23,203	\$ 22,806	\$ 2,316	\$ 6,819	\$ 4,675	\$ 240,516
99-00-5400		\$ -	\$ -	\$ 98,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,086
99-00-5401	Material & Supplies	\$ -	\$ -	\$ -	\$ 4,783	\$ -	\$ -	\$ -	\$ -	\$ 4,783
99-00-5402	Police Seizure	\$ -	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 36
99-00-7300	Police Forfeiture	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,412	\$ 90,412
99-00-8000	Capital Equipment	\$ -	\$ -	\$ -	\$ 4,721	\$ -	\$ -	\$ -	\$ -	\$ 5,155
	Miscellaneous Expenses	\$ 8,500	\$ 8,500	\$ 98,086	\$ 9,590	\$ -	\$ -	\$ -	\$ 90,412	\$ 515,155
Total Revenue		\$ 40,482,454	\$ 54,869,133	\$ 30,089,868	\$ 30,282,871	\$ 37,014,107	\$ 24,910,880	\$ 31,889,001	\$ 31,207,580	\$ -
Total Expenditures		\$ 43,938,298	\$ 59,623,123	\$ 29,479,545	\$ 37,043,094	\$ 34,924,066	\$ 36,380,437	\$ 28,209,523	\$ 29,245,575	\$ -
		\$ (3,455,844)	\$ (4,753,989)	\$ 610,323	\$ (6,760,223)	\$ 2,090,040	\$ (11,469,557)	\$ 3,679,478	\$ 1,962,005	\$ (589,033)