



To: Mayor Soliman and City Council
From: Glen Conklin, Treasurer and Lisa Banovetz, Director of Finance
Date: March 27, 2023
Re: Revised Fiscal Year 2023~2024 Budget Work Session

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 March 22, 2023. The City has a placeholder in its current budget for salary increases for the employees who are MAP Union employees. This MAP contract is scheduled to be mediated for resolution on March 27, 2023.

- 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 **(\$4,853,991)** 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	\$5,694,501	\$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	\$12,453,479	\$10,751,127	\$9,651,687	\$7,693,587
General Fund Surplus (Deficit)	(\$794,416)	\$91,779	\$2,492,442	\$1,744,930
Transfer from General fund balance	\$794,416 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	\$59,723,124	\$43,938,298	\$37,043,094	\$29,479,545
Total Fund Surplus (Deficit)	(\$4,853,991)	(\$3,455,844)	(\$6,760,223)	\$610,324

Transfer from General fund balance \$794,416

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

Total Transfer from Fund Balance \$4,853,991 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.

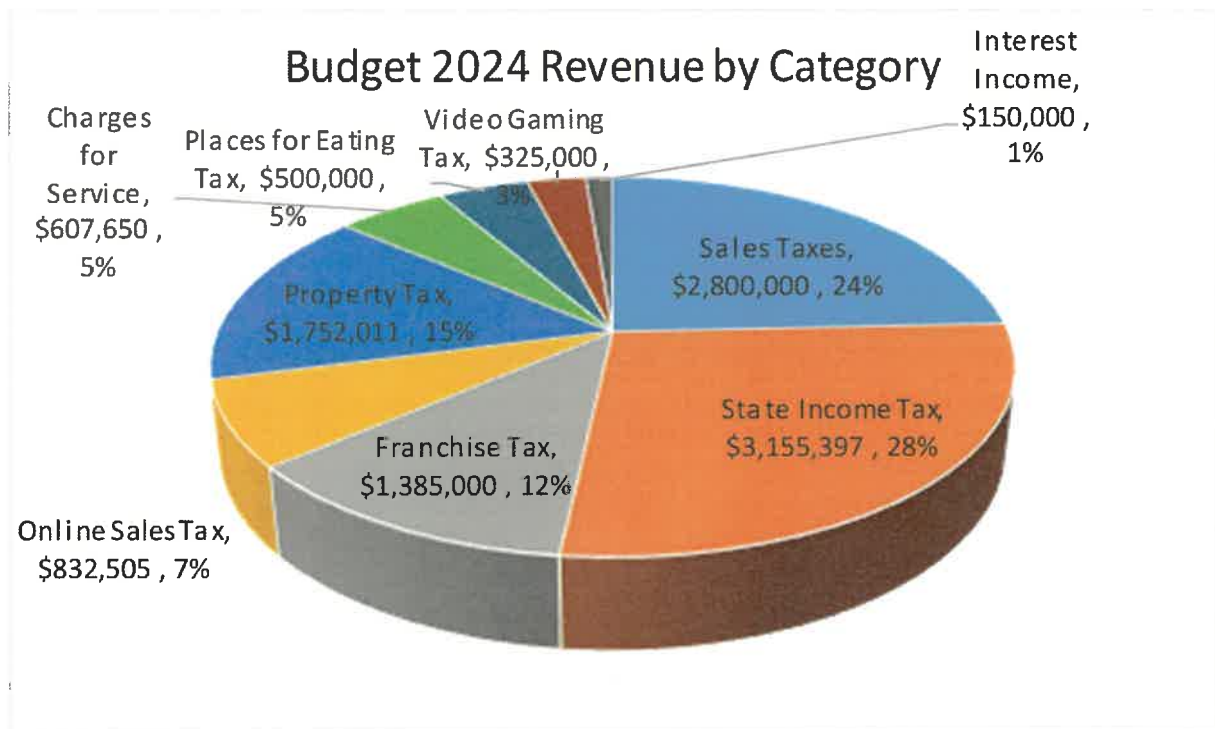
Revenue Estimates for state funding were used from Illinois Municipal League's February 2023 preliminary forecasts for municipalities to be used for projections for Fiscal Year 2023~2024

Per Capita estimates were used for

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

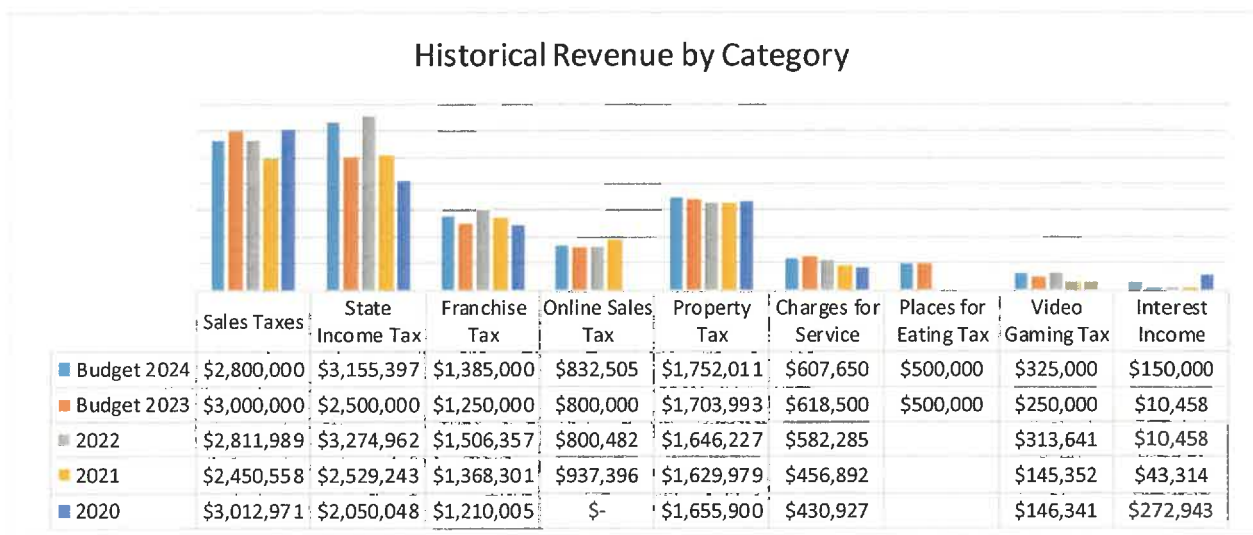
The major revenue sources that support the general fund are:

<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.

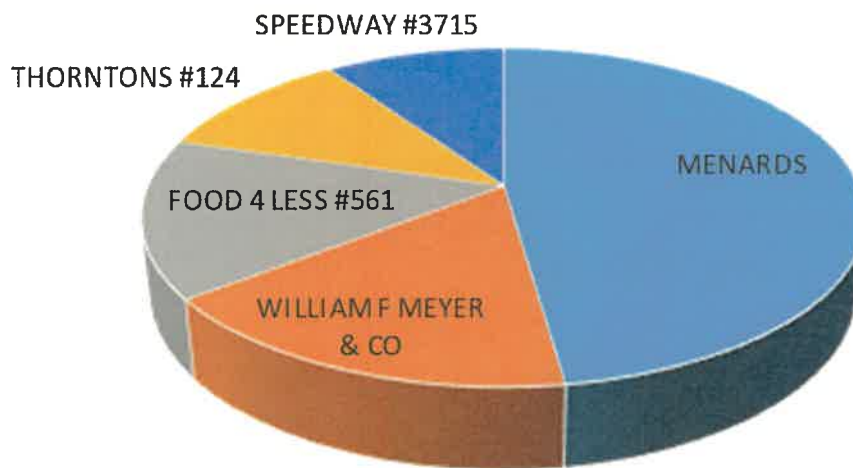
The numbers in the budget for property taxes are *final*. County will only distribute property taxes based on what the City received for its property tax extension from the previous year plus the lessor of CPI or 5% and any will add revenue for any new growth that occurred from the previous year's Equalized Assessed Value (EAV). CPI was 6.5% as of December 2022. The City levied five (5) percent more than the prior year's property tax extension.



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



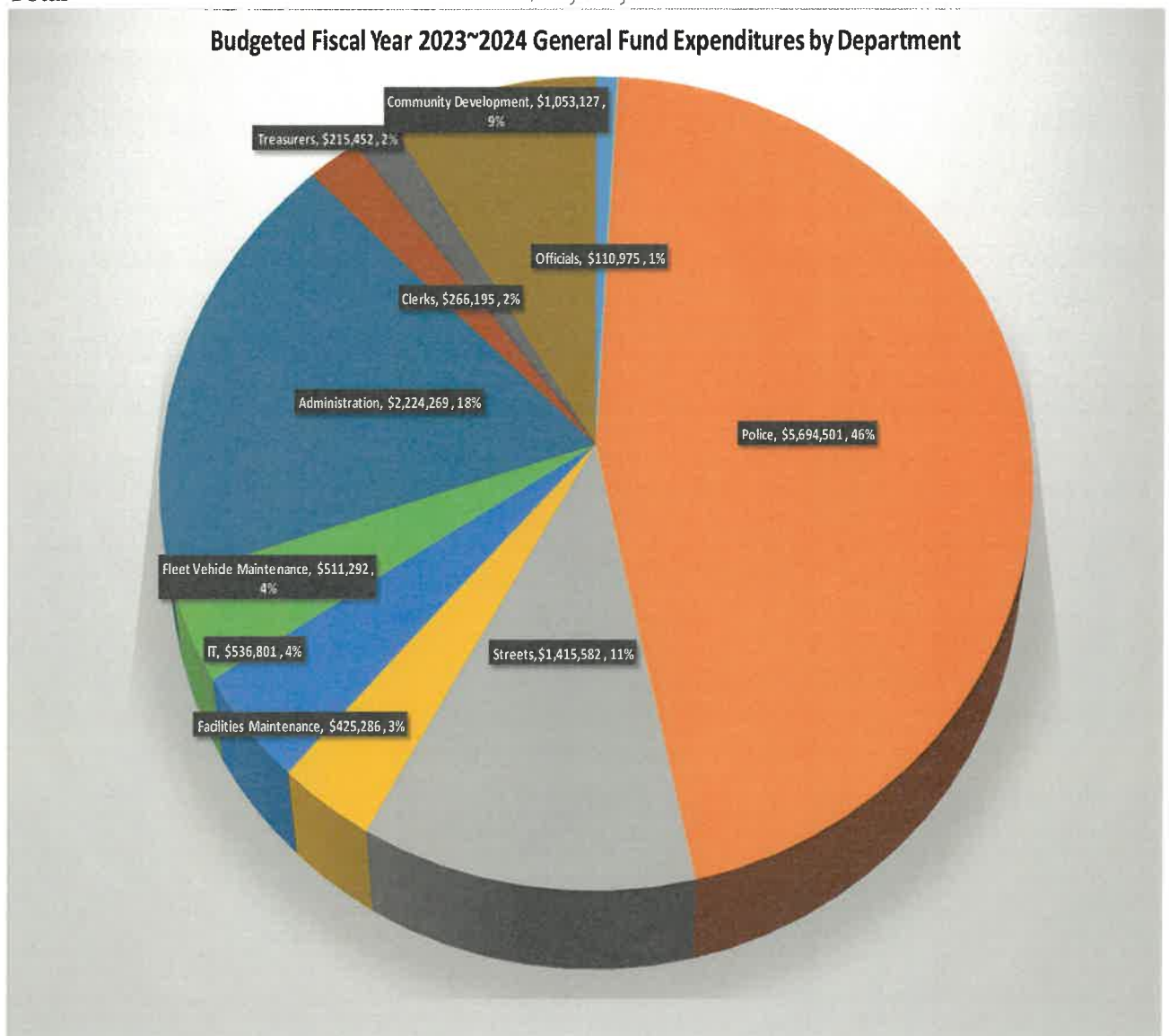
MENARDS	34%
WILLIAM F MEYER & CO	12%
FOOD 4 LESS #561	11%
THORNTONS #124	8%
SPEEDWAY #3715	7%

General Fund Expenditures

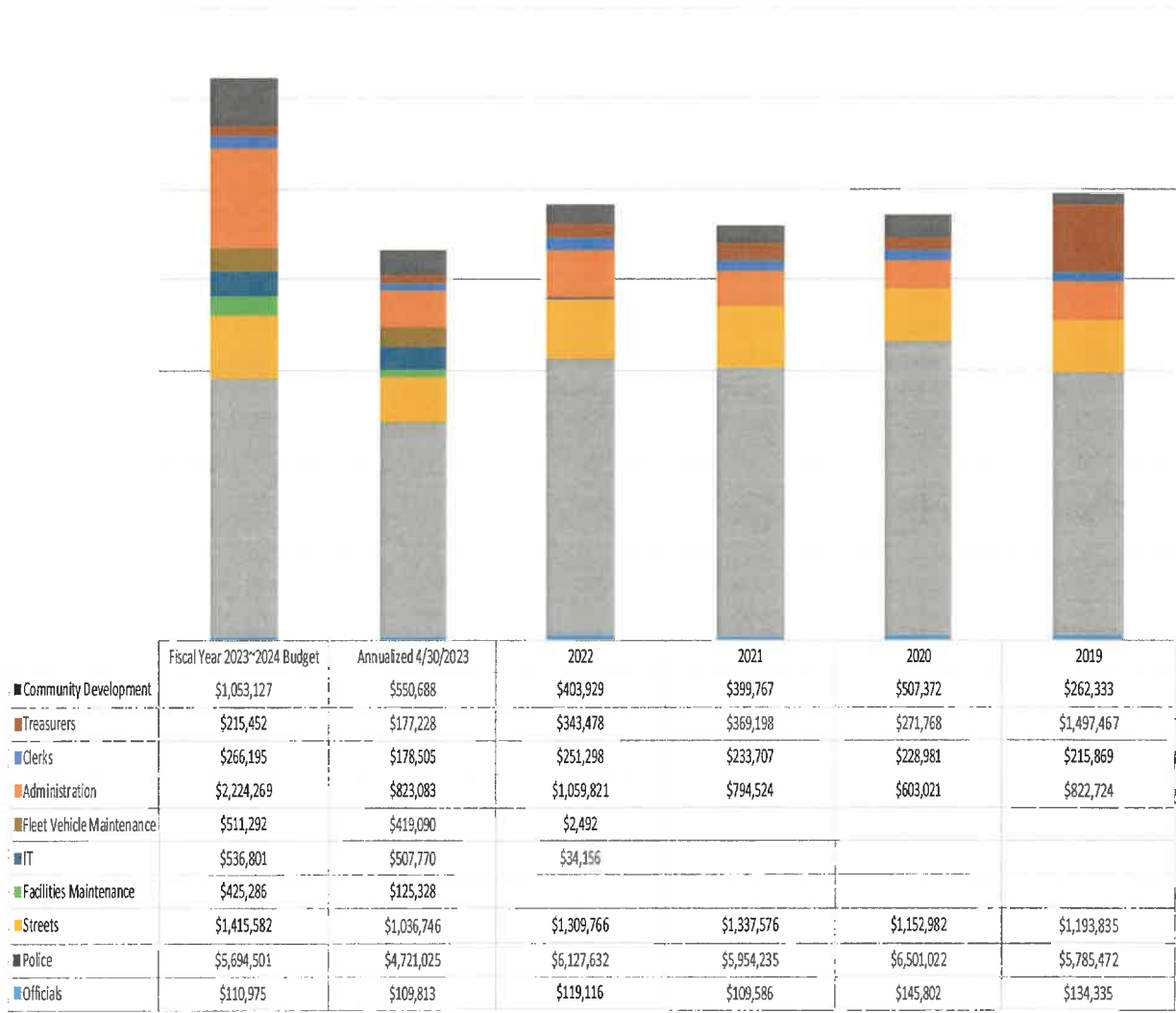
The City is estimating the General Fund expenditures to be \$12,453,479 for Fiscal Year 2023~2024 which is an increase of the previous year's budgeted expenditures by \$1,702,352 of which \$741,800 is the City's contribution to the road improvement projects, the City's property casualty insurance increased 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	\$5,694,501
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	<u>\$1,053,127</u>
Total	\$12,453,479



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.

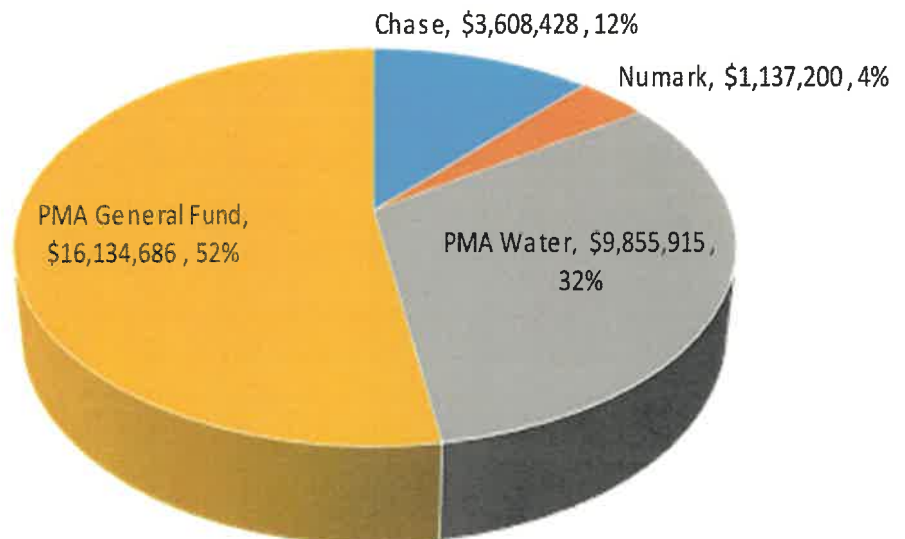
A brief analysis of the departments that had an increase in expenditures compared to the prior year is summarized below:

- 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.

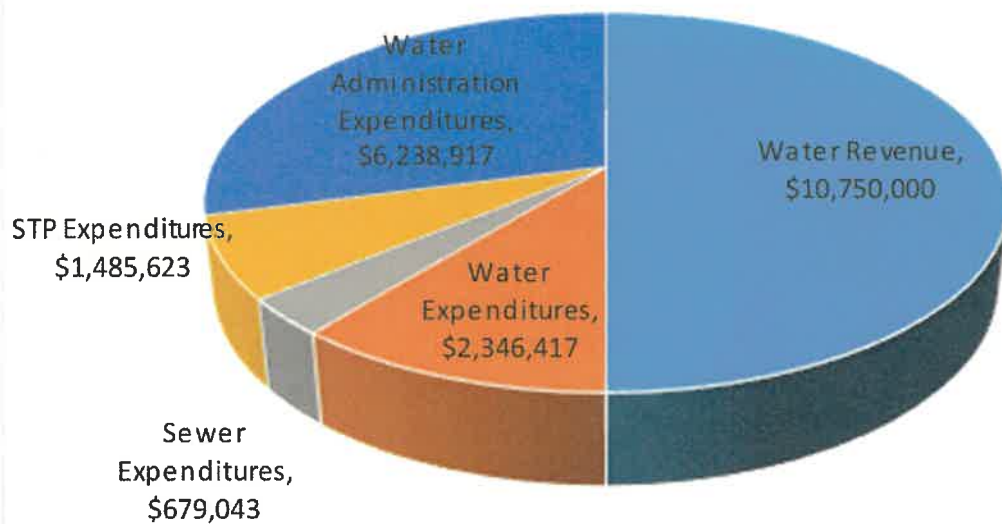
The Non-Home Rule Sales Tax revenue is budgeted to fund the following:

• 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

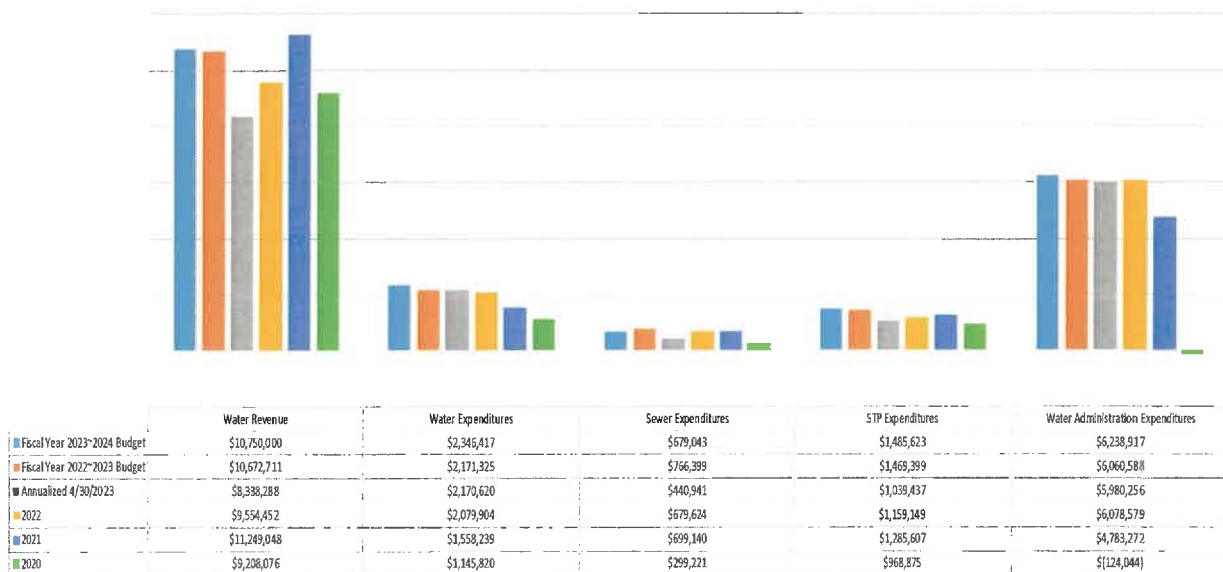
Water, Sewer, STP and Administration Fund

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.

Fiscal Year 2023~2024 Budget



Historical Water, Sewer, STP and Administration Revenue and Expenditures



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
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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

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4/30/2023 4/30/2024		10	Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception 4/30/2023
Account	Description				4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	
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	\$ -	\$	\$	-	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	15,843	30,224	26,151	-	-	82,479
01-00-3958	Reimb. Property DaMiscellaneous	\$ -	\$	\$	-	72	3,082	-	-	-	-	3,154
Administration Department Revenue			\$ 10,842,907	\$	11,659,963	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		Fiscal YTD Activity, Period Ending							From Inception
Description		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	
10	Fiscal Year 2022-2023 Budget										
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	\$ 27,769	
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	\$ -	\$ 1,203	\$ -	\$ -	\$ -	\$ -	\$ 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 Committee	\$ 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	

Fiscal Year 2022-2023 Budget		Fiscal YTD Activity, Period Ending					From Inception	
Account	Description	FY 2023-2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018
10								
Police								
01-02-4100	Salaries	\$ 3,245,798	\$ 3,406,149	\$ 3,074,329	\$ 2,919,861	\$ 3,105,203	\$ 2,896,645	\$ 2,792,283
01-02-4101	Clerical Salaries	\$ 174,000	\$ 287,725	\$ 148,035	\$ 135,749	\$ 154,817	\$ 141,955	\$ 131,316
01-02-4102	Mechanic Salaries	\$ -	\$ -	\$ 44,403	\$ 38,232	\$ 37,565	\$ 36,824	\$ 32,937
01-02-4120	Overtime	\$ 200,000	\$ 200,000	\$ 237,988	\$ 194,624	\$ 211,849	\$ 144,676	\$ 115,484
01-02-4121	Clerical Overtime	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 562	\$ 10,937
01-02-4122	Mechanic Overtime	\$ -	\$ -	\$ 6,862	\$ 6,519	\$ 2,740	\$ 199	\$ 1,006
01-02-4200	Insurance Benefit	\$ 850,000	\$ 971,662	\$ 742,372	\$ 691,836	\$ 709,123	\$ 606,993	\$ 616,957
01-02-4201	Post Empl. Insurance	\$ 45,000	\$ 45,000	\$ 69	\$ -	\$ -	\$ -	\$ -
01-02-4210	FICA	\$ 20,000	\$ 27,959	\$ 10,831	\$ 12,654	\$ 13,011	\$ 11,667	\$ 10,961
01-02-4220	Medicare	\$ 55,000	\$ 56,861	\$ 44,838	\$ 47,634	\$ 45,866	\$ 44,569	\$ 42,796
01-02-4230	Unemployment Benefit	\$ 4,000	\$ 4,000	\$ 413	\$ 3,131	\$ 4,589	\$ 4,939	\$ 9,360
01-02-4240	IMRF Expense	\$ 20,000	\$ 30,143	\$ 11,098	\$ 16,074	\$ 14,141	\$ 15,145	\$ 13,536
01-02-4250	Police Pension Contribution	\$ 150,000	\$ 150,000	\$ 971,448	\$ 1,262,225	\$ 1,529,033	\$ 1,168,181	\$ 1,184,836
01-02-5300	Contractual Services	\$ 17,500	\$ 17,500	\$ 12,416	\$ 262,697	\$ 312,249	\$ 385,392	\$ 390,736
01-02-5301	Technology	\$ -	\$ -	\$ 32,492	\$ 27,213	\$ 20,463	\$ 21,233	\$ 14,554
01-02-5302	Legal Services	\$ -	\$ -	\$ 17,551	\$ 7,443	\$ 14,624	\$ 9,991	\$ 10,452
01-02-5307	Wescom Expenses	\$ 345,000	\$ 279,276	\$ -	\$ -	\$ -	\$ -	\$ -
01-02-5310	Outside Services	\$ 14,000	\$ 13,702	\$ 13,303	\$ 13,264	\$ 5,741	\$ 17,506	\$ 8,373
01-02-5312	Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-02-5321	Printing & Publications	\$ 4,500	\$ 3,527	\$ 2,409	\$ 2,351	\$ 2,451	\$ 2,557	\$ 4,878
01-02-5322	Postage	\$ -	\$ -	\$ 2,301	\$ 2,130	\$ 943	\$ 2,660	\$ 1,501
01-02-5323	Insurance & Bonding	\$ 1,242	\$ 1,242	\$ 171,964	\$ 98,672	\$ 95,056	\$ 99,105	\$ 195,100
01-02-5341	Police Training	\$ 32,800	\$ 34,300	\$ 38,281	\$ 25,883	\$ 19,864	\$ 22,880	\$ 16,301
01-02-5342	Travel Expenses	\$ 2,000	\$ 2,500	\$ 792	\$ 263	\$ 1,701	\$ 1,954	\$ 2,395
01-02-5343	Meal Expense	\$ 4,000	\$ 4,000	\$ 2,367	\$ 1,510	\$ 2,916	\$ 2,862	\$ 2,326
01-02-5344	Safety Clothing	\$ 20,000	\$ 13,697	\$ 25,009	\$ 28,402	\$ 25,661	\$ 17,299	\$ 25,380
01-02-5345	Dues & Subscriptions	\$ 4,160	\$ 1,922	\$ 4,385	\$ 4,401	\$ 4,091	\$ 3,929	\$ 6,617
01-02-5346	K9 Expenses	\$ 11,600	\$ 11,600	\$ 9,815	\$ 5,028	\$ 12,500	\$ -	\$ -
01-02-5350	Utilities	\$ -	\$ -	\$ 49,828	\$ 25,666	\$ 20,635	\$ 16,606	\$ 16,645
01-02-5360	Maint. & Repair	\$ -	\$ -	\$ 22,380	\$ 17,740	\$ 18,681	\$ 18,037	\$ 16,768
01-02-5372	Equipment Rental	\$ -	\$ -	\$ 12,389	\$ 12,267	\$ 12,217	\$ 12,703	\$ 12,656
01-02-5400	Material & Supplies	\$ 47,700	\$ 46,797	\$ 34,140	\$ 38,354	\$ 33,856	\$ 13,398	\$ 9,532
01-02-5401	Office Supplies	\$ 2,500	\$ 1,019	\$ 1,780	\$ 1,329	\$ 2,517	\$ 1,722	\$ 1,378
01-02-5402	Dare/Crime Prevention	\$ 2,500	\$ (2,338)	\$ -	\$ -	\$ -	\$ -	\$ -
01-02-5410	Motor Fuel & Lubricants	\$ -	\$ -	\$ 47,235	\$ 45,726	\$ 44,827	\$ 54,724	\$ 32,516
01-02-6100	Debt Service Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-02-6200	Debt Service Inter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-02-7500	Office Equipment	\$ 6,000	\$ 2,585	\$ 260	\$ 1,528	\$ 1,692	\$ 955	\$ 1,259
01-02-7501	Operating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-02-8000	Miscellaneous Expenses	\$ -	\$ -	\$ 8,792	\$ 3,829	\$ 20,302	\$ 7,603	\$ 4,387
01-02-8111	Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 5,279,300	\$ 5,694,501	\$ 6,127,632	\$ 5,954,235	\$ 6,501,022	\$ 5,785,472	\$ 5,736,164
			\$ 4,101,215	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ 54,334,672

<u>Account</u>	<u>Description</u>
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4/30/2023		4/30/2024		10		Fiscal YTD Activity, Period Ending							From Inception	
		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	4/30/2023	
Account	Description													
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

10		Fiscal Year 2022-2023 Budget		FY 2023~2024 BUDGET		Fiscal YTD Activity, Period Ending						From Inception	
Account	Description			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	Janitorial 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

10		Fiscal YTD Activity, Period Ending						
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
Account	Description	4/30/2024						From Inception 4/30/2023
Information Technology								
01-06-4100	Salaries	\$ -	\$ 62,707	\$ 19,055	-	\$ -	\$ -	\$ 81,762
01-06-4200	Insurance Benefit	\$ -	\$ 12,659	\$ 3,858	-	\$ -	\$ -	\$ 16,537
01-06-4210	FICA	\$ -	\$ 4,340	\$ 1,181	-	\$ -	\$ -	\$ 5,522
01-06-4220	Medicare	\$ -	\$ 1,015	\$ 276	-	\$ -	\$ -	\$ 1,291
01-06-4230	Unemployment Benefit	\$ -	\$ 52	\$ 80	-	\$ -	\$ -	\$ 133
01-06-4240	IMRF Expense	\$ -	\$ 4,711	\$ 1,472	-	\$ -	\$ -	\$ 6,183
01-06-5300	Contractual Services	\$ 206,400	\$ -	\$ 175	-	\$ -	\$ -	\$ 175
01-06-5301	Technology Services	\$ 293,523	\$ 322,113	\$ 4,723	-	\$ -	\$ -	\$ 326,837
01-06-5350	Utilities	\$ 28,878	\$ 57,209	\$ 3,295	-	\$ -	\$ -	\$ 60,504
01-06-5400	Material & Supplies	\$ 8,000	\$ 4,696	-	-	\$ -	\$ -	\$ 7,188
		\$ 450,551	\$ 469,502	\$ 34,136	-	\$ -	\$ -	\$ 506,150

4/30/2023 4/30/2024

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

4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending										From Inception
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
Account	Description	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					
Administration Department														
01-10-4101	Clerical Salaries	\$ 246,437	\$ 231,220	\$ 183,988	\$ 202,622	\$ 209,147	\$ 286,438	\$ 251,222	\$ 1,740,447					\$ -
01-10-4200	Insurance Benefit	\$ 67,800	\$ 82,800	\$ 42,569	\$ 45,669	\$ 53,550	\$ 85,571	\$ 51,692	\$ 446,428					\$ -
01-10-4210	FICA	\$ 15,000	\$ 20,000	\$ 11,636	\$ 11,851	\$ 11,744	\$ 17,178	\$ 15,120	\$ 98,976					\$ -
01-10-4220	Medicare	\$ 4,000	\$ 4,000	\$ 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	\$ 14,582	\$ 17,482	\$ 14,981	\$ 24,330	\$ 19,303	\$ 139,077					\$ -
01-10-4250	Wellness Expense	\$ 1,500	\$ 1,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 2,175					\$ -
01-10-5300	Contractual Services	\$ 151,771	\$ 218,706	\$ 176,439	\$ 58,399	\$ 42,893	\$ 58,035	\$ 79,563	\$ 769,554					\$ -
01-10-5301		\$ -	\$ -	\$ 8,057	\$ 11,135	\$ 8,007	\$ 7,140	\$ 5,020	\$ 48,414					\$ -
01-10-5302	Technology	\$ 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	\$ 9,848	\$ 31,598	\$ 23,934	\$ 22,265	\$ 13,916	\$ 12,230	\$ 151,377					\$ -
01-10-5321	Consulting	\$ 35,000	\$ 21,482	\$ 1,323	\$ 2,369	\$ 6,940	\$ 8,658	\$ 4,402	\$ 57,023					\$ -
01-10-5322	Printing & Publications	\$ 35,000	\$ 8,974	\$ 502	\$ 309	\$ 164	\$ 338	\$ 275	\$ 11,805					\$ -
01-10-5323	Postage	\$ 264,066	\$ 252,288	\$ 35,870	\$ 28,730	\$ 20,371	\$ 19,414	\$ 40,680	\$ 468,794					\$ -
01-10-5324	Insurance & Bonding	\$ -	\$ -	\$ 352	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 2,314	\$ 425	\$ 4,444	\$ 6,270	\$ 2,605	\$ 2,556	\$ 22,725					\$ -
01-10-5342	Training	\$ 10,000	\$ 115	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ 140					\$ -
01-10-5345	Travel Expenses	\$ 40,000	\$ 3,485	\$ 6,194	\$ 4,057	\$ 2,854	\$ 9,061	\$ 7,750	\$ 45,115					\$ -
01-10-5350	Dues & Subscriptions	\$ 80,000	\$ 98,496	\$ 20,513	\$ 7,542	\$ 6,188	\$ 5,200	\$ 5,792	\$ 154,043					\$ -
01-10-5360	Utilities	\$ 2,000	\$ -	\$ 2,366	\$ 563	\$ -	\$ -	\$ 19	\$ 3,192					\$ -
01-10-5400	Maint. & Repair	\$ 25,000	\$ 1,461	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ 1,773					\$ -
01-10-5401	Material & Supplies	\$ 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	\$ -	\$ 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	\$ 1,646	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ 2,109					\$ -
01-10-8035	Special Events	\$ -	\$ -	\$ 479	\$ -	\$ -	\$ -	\$ -	\$ 479					\$ -
01-10-8100	Deposits & Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
	Transfer Out	\$ 1,123,424	\$ 2,224,269	\$ 1,059,821	\$ 794,524	\$ 603,021	\$ 822,724	\$ 758,562	\$ 5,990,010					\$ -

4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending						From Inception
Fiscal Year 2022-2023 Budget		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
Account	Description									
Clerk										
01-11-4100		\$ -	\$ -	\$ 660	\$ 1,595	\$ -	\$ 822	\$ -	\$ -	\$ -
01-11-4101	Salaries	\$ 155,000	\$ 146,497	\$ 92,940	\$ 135,027	\$ 133,441	\$ 133,510	\$ 123,721	\$ 135,365	\$ 3,076
01-11-4110	Clerical Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,013,774
01-11-4121	Seasonal Salaries	\$ 2,000	\$ 2,500	\$ 875	\$ 1,938	\$ 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	\$ 14,972
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	\$ 19,025
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 Record	\$ 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	\$ -	\$ -	\$ -	\$ 498	\$ 460	\$ 746	\$ 1,401	\$ 2,377	\$ 9,843
	Miscellaneous Expenses	\$ 253,980	\$ 266,195	\$ 154,210	\$ 251,298	\$ 233,707	\$ 228,981	\$ 215,866	\$ 233,903	\$ 1,783,547

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10		4/30/2023		4/30/2024		Fiscal Year 2022-2023 Budget		Fiscal YTD Activity, Period Ending		From Inception	
Account	Description	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	
Community Development											
01-16-4100	Salaries	\$ 387,881	\$ 414,834	\$ 57,761	\$ 129,860	\$ 117,358	\$ 143,918	\$ 107,471	\$ 88,105	\$ -	\$ 848,347
01-16-4101	Clerical Salaries	\$ 108,000	\$ 111,294	\$ 138,050	\$ 59,941	\$ 102,178	\$ 147,207	\$ 36,407	\$ 35,171	\$ -	\$ 840,580
01-16-4121	Clerical Overtime	\$ 4,000	\$ 4,000	\$ 2,364	\$ 3,066	\$ 796	\$ 3,156	\$ 2,462	\$ 3,401	\$ -	\$ 28,980
01-16-4200	Insurance Benefit	\$ 158,000	\$ 158,000	\$ 36,453	\$ 43,323	\$ 58,186	\$ 63,753	\$ 21,706	\$ 21,664	\$ -	\$ 362,525
01-16-4210	FICA	\$ 30,000	\$ 43,000	\$ 13,913	\$ 12,115	\$ 13,654	\$ 17,158	\$ 9,013	\$ 7,892	\$ -	\$ 90,508
01-16-4220	Medicare	\$ 8,000	\$ 8,000	\$ 3,254	\$ 2,833	\$ 3,193	\$ 4,013	\$ 2,108	\$ 1,848	\$ -	\$ 21,170
01-16-4230	Unemployment Benefit	\$ -	\$ 1,000	\$ 288	\$ 593	\$ 348	\$ 605	\$ 497	\$ 632	\$ -	\$ 3,362
01-16-4240	IMRF Expense	\$ 32,000	\$ 43,000	\$ 13,173	\$ 14,141	\$ 17,910	\$ 19,691	\$ 10,939	\$ 9,666	\$ -	\$ 112,148
01-16-5300	Contractual Services	\$ 95,000	\$ 230,000	\$ 218,582	\$ 64,986	\$ 28,097	\$ 17,385	\$ 33,330	\$ 34,426	\$ -	\$ 623,129
01-16-5301	Technology	\$ -	\$ -	\$ -	\$ 9,109	\$ 9,022	\$ 7,814	\$ 7,570	\$ 5,843	\$ -	\$ 64,462
01-16-5312	Legal Services	\$ -	\$ -	\$ -	\$ 11,491	\$ 4,004	\$ 8,520	\$ 2,086	\$ -	\$ -	\$ 26,989
01-16-5321	Consulting	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,176
01-16-5322	Printing & Publications	\$ -	\$ -	\$ -	\$ 7,947	\$ 7,134	\$ 3,717	\$ 1,813	\$ 1,398	\$ -	\$ 30,558
01-16-5324	Postage	\$ -	\$ -	\$ -	\$ 5,336	\$ 3,564	\$ 1,545	\$ 4,143	\$ 1,998	\$ -	\$ 32,407
01-16-5330	Economic Development	\$ -	\$ -	\$ -	\$ 16,937	\$ 14,648	\$ 35,588	\$ -	\$ -	\$ -	\$ 75,740
01-16-5341	Engineering	\$ 3,000	\$ 3,000	\$ -	\$ 10	\$ 10	\$ -	\$ 706	\$ 827	\$ -	\$ 31,678
01-16-5344	Training	\$ 1,000	\$ 2,000	\$ -	\$ 305	\$ 203	\$ -	\$ 59	\$ -	\$ -	\$ 6,124
01-16-5350	Safety Clothing	\$ -	\$ -	\$ -	\$ 14,946	\$ 7,948	\$ 6,197	\$ 4,839	\$ 3,766	\$ -	\$ 1,091
01-16-5374	Utilities	\$ -	\$ -	\$ -	\$ -	\$ 4,342	\$ 850	\$ -	\$ 12,600	\$ -	\$ 65,175
01-16-5400	Demolition	\$ -	\$ -	\$ -	\$ 153	\$ 26	\$ 385	\$ 750	\$ 347	\$ -	\$ 17,792
01-16-5401	Material & Supplies	\$ 5,000	\$ 8,000	\$ 4,326	\$ 3,281	\$ 2,930	\$ 2,635	\$ 3,655	\$ 3,528	\$ -	\$ 9,647
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	\$ 403,979	\$ 399,767	\$ 507,372	\$ 262,333	\$ 235,518	\$ -	\$ 3,429,648

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4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending					From Inception									
Fiscal Year 2022-2023 Budget		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									
Non-Home Rule																		
06-00-3350		\$	1,700,000	\$	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	\$	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	\$	-	\$	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	\$	659,650	\$	605,000	\$	-	\$	604,017	\$	536,000	\$	520,000	\$	4,335,495	\$
06-00-8101	Transfer Out	\$	773,350	\$	642,375	\$	769,350	\$	836,643	\$	-	\$	-	\$	-	\$	2,248,368	\$
06-00-8110	Transfer out-Debt Service	\$	250,000	\$	(156,365)	\$	308,066	\$	-	\$	2,269	\$	-	\$	-	\$	657,970	\$
	Property Tax Rebate	\$	1,700,000	\$	1,145,660	\$	1,828,055	\$	1,014,522	\$	750,939	\$	1,124,110	\$	1,745,585	\$	11,521,383	\$

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4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending										From Inception			
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		4/30/2023	
Account	Description	4/30/2024	4/30/2023	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	4/30/2022
Water																	
07-06-4100	Salaries	\$ 295,000	\$ 298,997	\$ 180,736	\$ 249,335	\$ 245,038	\$ 218,050	\$ 235,041	\$ 237,202	\$ 238,103	\$ 249,335	\$ 245,038	\$ 218,050	\$ 235,041	\$ 237,202	\$ 238,103	\$ 249,335
07-06-4101	Clerical Salaries	\$ 50,874	\$ 30,267	\$ 43,325	\$ 47,657	\$ 31,942	\$ 31,162	\$ 20,208	\$ 19,839	\$ 257,321	\$ 47,657	\$ 31,942	\$ 31,162	\$ 20,208	\$ 19,839	\$ 257,321	\$ 47,657
07-06-4102	Mechanic Salaries	\$ -	\$ -	\$ -	\$ 22,561	\$ 19,304	\$ 17,033	\$ 18,757	\$ 16,610	\$ 134,212	\$ 22,561	\$ 19,304	\$ 17,033	\$ 18,757	\$ 16,610	\$ 134,212	\$ 22,561
07-06-4110	Seasonal Salaries	\$ 6,667	\$ 25,000	\$ 6,384	\$ 4,160	\$ 6,286	\$ 8,616	\$ 8,488	\$ 14,688	\$ 156,057	\$ 4,160	\$ 6,286	\$ 8,616	\$ 8,488	\$ 14,688	\$ 156,057	\$ 4,160
07-06-4120	Overtime	\$ 20,000	\$ 20,000	\$ 17,940	\$ 12,614	\$ 8,251	\$ 7,640	\$ 11,075	\$ 14,248	\$ 156,446	\$ 12,614	\$ 8,251	\$ 7,640	\$ 11,075	\$ 14,248	\$ 156,446	\$ 12,614
07-06-4121	Clerical Overtime	\$ -	\$ -	\$ 583	\$ 1,577	\$ 391	\$ 138	\$ -	\$ -	\$ 2,689	\$ 1,577	\$ 391	\$ 138	\$ -	\$ -	\$ 2,689	\$ 1,577
07-06-4122	Mechanic Overtime	\$ -	\$ -	\$ -	\$ 3,431	\$ 3,260	\$ 1,284	\$ 35	\$ 4,113	\$ 12,573	\$ 3,431	\$ 3,260	\$ 1,284	\$ 35	\$ 4,113	\$ 12,573	\$ 3,431
07-06-4124	Utility Repair Overtime	\$ 93,000	\$ 100,000	\$ 5,175	\$ 9,763	\$ 23,203	\$ 15,963	\$ 25,689	\$ 13,748	\$ 113,886	\$ 9,763	\$ 23,203	\$ 15,963	\$ 25,689	\$ 13,748	\$ 113,886	\$ 9,763
07-06-4200	Insurance Benefit	\$ 23,000	\$ 23,000	\$ 17,349	\$ 90,399	\$ 88,176	\$ 61,244	\$ 84,542	\$ 92,127	\$ 805,808	\$ 90,399	\$ 88,176	\$ 61,244	\$ 84,542	\$ 92,127	\$ 805,808	\$ 90,399
07-06-4210	FICA	\$ 5,500	\$ 5,500	\$ 4,058	\$ 5,047	\$ 20,828	\$ 18,700	\$ 19,398	\$ 20,016	\$ 156,717	\$ 5,047	\$ 20,828	\$ 18,700	\$ 19,398	\$ 20,016	\$ 156,717	\$ 5,047
07-06-4230	Medicare	\$ 1,000	\$ 1,000	\$ 107	\$ 663	\$ 583	\$ 753	\$ 930	\$ 1,634	\$ 36,682	\$ 663	\$ 583	\$ 753	\$ 930	\$ 1,634	\$ 36,682	\$ 663
07-06-4240	Unemployment Benefit	\$ 26,334	\$ 26,334	\$ 17,243	\$ 28,001	\$ 63,800	\$ 58,089	\$ 32,101	\$ 6,209	\$ 5,823	\$ 28,001	\$ 63,800	\$ 58,089	\$ 32,101	\$ 6,209	\$ 5,823	\$ 28,001
07-06-4370	IMRF Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,654	\$ 2,931	\$ 7,585	\$ -	\$ -	\$ -	\$ 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	\$ 54,853	\$ 42,226	\$ 38,011	\$ 36,404	\$ 42,968	\$ 506,932	\$ 54,853
07-06-5301	Contractual Services	\$ 22,000	\$ 34,500	\$ 19,814	\$ 21,223	\$ 25,523	\$ 16,122	\$ 17,220	\$ 9,489	\$ 144,997	\$ 21,223	\$ 25,523	\$ 16,122	\$ 17,220	\$ 9,489	\$ 144,997	\$ 21,223
07-06-5302	Technology	\$ -	\$ -	\$ -	\$ 17,780	\$ 158	\$ 1,444	\$ 10,252	\$ 6,340	\$ 42,558	\$ 17,780	\$ 158	\$ 1,444	\$ 10,252	\$ 6,340	\$ 42,558	\$ 17,780
07-06-5306	Legal Services	\$ 23,000	\$ 30,000	\$ 17,327	\$ 22,386	\$ 20,076	\$ 14,153	\$ 19,953	\$ 8,808	\$ 102,704	\$ 22,386	\$ 20,076	\$ 14,153	\$ 19,953	\$ 8,808	\$ 102,704	\$ 22,386
07-06-5313	Contractual Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,125	\$ -
07-06-5321	Temporary Help	\$ 2,500	\$ 5,500	\$ -	\$ 2,229	\$ 149	\$ 26	\$ 874	\$ 3,244	\$ 12,925	\$ 2,229	\$ 149	\$ 26	\$ 874	\$ 3,244	\$ 12,925	\$ 2,229
07-06-5330	Printing & Publications	\$ 32,500	\$ 32,500	\$ 1,382	\$ 260,136	\$ 25,984	\$ 7,574	\$ 23,637	\$ 6,442	\$ 489,344	\$ 260,136	\$ 25,984	\$ 7,574	\$ 23,637	\$ 6,442	\$ 489,344	\$ 260,136
07-06-5331	Water Engineering	\$ 25,000	\$ 25,000	\$ 1,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,756	\$ -
07-06-5332	Engineering	\$ 380,000	\$ 705,000	\$ 341,392	\$ 3,179	\$ 1,667	\$ 3,328	\$ 3,758	\$ 6,210	\$ 341,392	\$ 3,179	\$ 1,667	\$ 3,328	\$ 3,758	\$ 6,210	\$ 341,392	\$ 3,179
07-06-5341	Lake Michigan Allocation	\$ 6,000	\$ 5,500	\$ 2,599	\$ 1,003	\$ 809	\$ 375	\$ 548	\$ 902	\$ 37,880	\$ 1,003	\$ 809	\$ 375	\$ 548	\$ 902	\$ 37,880	\$ 1,003
07-06-5343	Training	\$ 2,750	\$ 2,750	\$ 746	\$ 4,503	\$ 2,809	\$ 3,997	\$ 3,450	\$ 2,910	\$ 8,068	\$ 4,503	\$ 2,809	\$ 3,997	\$ 3,450	\$ 2,910	\$ 8,068	\$ 4,503
07-06-5344	Meal Expense	\$ 3,250	\$ 3,250	\$ 1,423	\$ 49,670	\$ 37,165	\$ 36,361	\$ 32,581	\$ 24,393	\$ 29,673	\$ 49,670	\$ 37,165	\$ 36,361	\$ 32,581	\$ 24,393	\$ 29,673	\$ 49,670
07-06-5350	Safety Clothing	\$ 51,000	\$ 56,000	\$ 38,298	\$ 49,670	\$ 37,165	\$ 36,361	\$ 32,581	\$ 24,393	\$ 270,717	\$ 49,670	\$ 37,165	\$ 36,361	\$ 32,581	\$ 24,393	\$ 270,717	\$ 49,670
07-06-5353	Utilities	\$ 130,000	\$ 130,000	\$ 77,161	\$ 156,262	\$ 128,826	\$ 133,348	\$ 137,839	\$ 175,191	\$ 1,322,305	\$ 156,262	\$ 128,826	\$ 133,348	\$ 137,839	\$ 175,191	\$ 1,322,305	\$ 156,262
07-06-5360	Power Purchase	\$ -	\$ -	\$ -	\$ 17,262	\$ 18,438	\$ 8,201	\$ 12,155	\$ 10,072	\$ 277,375	\$ 17,262	\$ 18,438	\$ 8,201	\$ 12,155	\$ 10,072	\$ 277,375	\$ 17,262
07-06-5361	Maint. & Repair	\$ 50,000	\$ 55,000	\$ 33,368	\$ 38,770	\$ 55,869	\$ 38,062	\$ 37,192	\$ 55,844	\$ 612,721	\$ 38,770	\$ 55,869	\$ 38,062	\$ 37,192	\$ 55,844	\$ 612,721	\$ 38,770
07-06-5362	Maintenance-Wells	\$ 525,250	\$ 306,120	\$ 525,349	\$ 520,390	\$ 322,439	\$ 381,396	\$ 381,396	\$ 381,396	\$ 2,843,158	\$ 520,390	\$ 322,439	\$ 381,396	\$ 381,396	\$ 381,396	\$ 2,843,158	\$ 520,390
07-06-5372	Water Storage Tank	\$ 44,000	\$ -	\$ 99,000	\$ 18,750	\$ 12,750	\$ 6,000	\$ 165	\$ -	\$ 136,903	\$ 18,750	\$ 12,750	\$ 6,000	\$ 165	\$ -	\$ 136,903	\$ 18,750
07-06-5401	Equipment Rental	\$ 3,800	\$ 3,800	\$ 875	\$ 2,154	\$ 2,549	\$ 2,338	\$ 1,109	\$ 2,822	\$ 18,696	\$ 2,154	\$ 2,549	\$ 2,338	\$ 1,109	\$ 2,822	\$ 18,696	\$ 2,154
07-06-5402	Office Supplies	\$ 2,000	\$ 3,000	\$ 776	\$ 997	\$ 8,336	\$ 3,978	\$ 746	\$ 1,968	\$ 34,314	\$ 997	\$ 8,336	\$ 3,978	\$ 746	\$ 1,968	\$ 34,314	\$ 997
07-06-5410	Safety Equipment	\$ -	\$ -	\$ -	\$ 13,485	\$ 13,065	\$ 11,260	\$ 13,206	\$ 14,373	\$ 121,450	\$ 13,485	\$ 13,065	\$ 11,260	\$ 13,206	\$ 14,373	\$ 121,450	\$ 13,485
07-06-5420	Motor Fuel & Lubricants	\$ 5,000	\$ 5,000	\$ 1,399	\$ 2,154	\$ 2,549	\$ 2,338	\$ 1,109	\$ 2,822	\$ 81,624	\$ 2,154	\$ 2,549	\$ 2,338	\$ 1,109	\$ 2,822	\$ 81,624	\$ 2,154
07-06-5421	Lab. Supplies & Equipment	\$ 58,000	\$ 90,000	\$ 85,781	\$ 3,997	\$ 1,633	\$ 2,956	\$ 4,626	\$ 5,684	\$ 121,450	\$ 3,997	\$ 1,633	\$ 2,956	\$ 4,626	\$ 5,684	\$ 121,450	\$ 3,997
07-06-5430	Chemicals	\$ 145,000	\$ 162,500	\$ 133,750	\$ 62,320	\$ 50,251	\$ 85,393	\$ 84,385	\$ 84,054	\$ 720,107	\$ 62,320	\$ 50,251	\$ 85,393	\$ 84,385	\$ 84,054	\$ 720,107	\$ 62,320
07-06-5470	Breaks-Materials & Repair	\$ 30,000	\$ 45,000	\$ 45,829	\$ 232,547	\$ 177,955	\$ 139,223	\$ 107,021	\$ 88,949	\$ 1,434,699	\$ 232,547	\$ 177,955	\$ 139,223	\$ 107,021	\$ 88,949	\$ 1,434,699	\$ 232,547
07-06-6170	Valves and Hydrants	\$ -	\$ -	\$ -	\$ 44,934	\$ 24,675	\$ 49,750	\$ 31,169	\$ 38,507	\$ 392,679	\$ 44,934	\$ 24,675	\$ 49,750	\$ 31,169	\$ 38,507	\$ 392,679	\$ 44,934
07-06-7500	Water- OPEB Expense	\$ -	\$ -	\$ -	\$ 31,329	\$ 66,907	\$ (281,910)	\$ -	\$ -	\$ (183,674)	\$ 31,329	\$ 66,907	\$ (281,910)	\$ -	\$ -	\$ (183,674)	\$ 31,329
07-06-8000	Office Equipment	\$ -	\$ -	\$ -	\$ 3,051	\$ 2,040	\$ 1,198	\$ 2,321	\$ 3,040	\$ 5,238	\$ 3,051	\$ 2,040	\$ 1,198	\$ 2,321	\$ 3,040	\$ 5,238	\$ 3,051

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	
		\$ 2,171,325	\$ 2,346,417	As of 2/28/2023	\$ 1,558,239	\$ 1,145,820	\$ 1,434,052	\$ 1,421,824		\$ 14,323,289	
	Miscellaneous Expenses			\$ 1,879,063	\$ 2,079,904						

4/30/2023 4/30/2024		Fiscal YTD Activity, Period Ending							From Inception										
10		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							
Account	Description		4/30/2024																
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	\$	40,371
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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	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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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	4/30/2023			
Account	Description		4/30/2024											
STP														
07-08-4100	Salaries	\$ 491,333	\$ 326,185	\$ 193,369	\$ 279,995	\$ 255,582	\$ 239,269	\$ 213,819	\$ 234,976	\$ 2,267,459				
07-08-4101	Clerical Salaries	\$ -	\$ 17,038	\$ 32,438	\$ 39,148	\$ 21,569	\$ 13,425	\$ 13,849	\$ 11,969	\$ 173,005				
07-08-4102	Mechanic Salaries	\$ -	\$ -	\$ -	\$ 22,561	\$ 19,304	\$ 17,033	\$ 18,757	\$ 16,762	\$ 130,541				
07-08-4110	Seasonal Salaries	\$ 6,666	\$ 25,000	\$ 6,384	\$ 4,160	\$ 6,286	\$ 8,616	\$ 8,488	\$ 14,688	\$ 131,199				
07-08-4120	Overtime	\$ 15,000	\$ 15,000	\$ 12,468	\$ 7,467	\$ 3,344	\$ 8,428	\$ 25,428	\$ 24,164	\$ 185,279				
07-08-4121	Clerical Overtime	\$ -	\$ 2,500	\$ 583	\$ 1,601	\$ 391	\$ -	\$ -	\$ -	\$ 2,833				
07-08-4122	Mechanic Overtime	\$ -	\$ -	\$ -	\$ 3,431	\$ 3,260	\$ 1,267	\$ -	\$ -	\$ 8,063				
07-08-4200	Insurance Benefit	\$ 120,000	\$ 100,000	\$ 69,626	\$ 85,843	\$ 84,045	\$ 67,431	\$ 60,377	\$ 80,407	\$ 700,237				
07-08-4210	FICA	\$ 32,500	\$ 25,000	\$ 17,008	\$ 21,988	\$ 19,100	\$ 18,253	\$ 17,052	\$ 19,065	\$ 147,089				
07-08-4220	Medicare	\$ 7,500	\$ 7,500	\$ 3,977	\$ 5,143	\$ 4,474	\$ 4,280	\$ 3,988	\$ 4,466	\$ 34,443				
07-08-4230	Unemployment Benefit	\$ -	\$ -	\$ 81	\$ 591	\$ 527	\$ 739	\$ 772	\$ 1,303	\$ 5,079				
07-08-4240	IMRF Expense	\$ 32,000	\$ 32,000	\$ 16,932	\$ 28,266	\$ 56,742	\$ 56,649	\$ 28,081	\$ 5,760	\$ 246,906				
07-08-4370	STP OPEB EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,104	\$ 2,775	\$ 6,879				
07-08-5300	Contractual Services	\$ 17,300	\$ 17,300	\$ 8,828	\$ 18,544	\$ 24,106	\$ 16,943	\$ 15,348	\$ 11,612	\$ 283,343				
07-08-5301	Technology	\$ 75,000	\$ 175,000	\$ 23,022	\$ 25,698	\$ 47,742	\$ 54,637	\$ 41,327	\$ 22,043	\$ 262,958				
07-08-5302	Legal Services	\$ -	\$ -	\$ -	\$ 2,680	\$ 2,378	\$ 6,409	\$ 10,348	\$ 5,035	\$ 29,054				
07-08-5306	Contractual Lab	\$ 35,000	\$ 40,000	\$ 24,772	\$ 23,373	\$ 28,627	\$ 27,341	\$ 21,340	\$ 34,475	\$ 159,928				
07-08-5313	Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,589	\$ -	\$ 40,030				
07-08-5314	Annual NPDES Permit	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 32,500	\$ 330,000				
07-08-5321	Printing & Publications	\$ -	\$ -	\$ -	\$ 1,313	\$ 19,146	\$ 19,328	\$ 28,505	\$ 116,592	\$ 3,649				
07-08-5330	STP Engineering	\$ 4,200	\$ 4,200	\$ 1,903	\$ 8,099	\$ 1,209	\$ 2,819	\$ 3,644	\$ 6,666	\$ 397,581				
07-08-5341	Training	\$ 1,650	\$ 4,650	\$ 1,778	\$ 1,417	\$ 423	\$ 356	\$ 598	\$ 1,173	\$ 28,701				
07-08-5343	Meal Expense	\$ 5,250	\$ 5,250	\$ 1,605	\$ 3,984	\$ 2,981	\$ 3,727	\$ 3,000	\$ 2,838	\$ 9,249				
07-08-5344	Safety Clothing	\$ 36,500	\$ 36,500	\$ 22,590	\$ 46,786	\$ 45,432	\$ 38,015	\$ 40,778	\$ 18,822	\$ 29,766				
07-08-5350	Utilities	\$ 150,000	\$ 150,000	\$ 97,906	\$ 146,871	\$ 169,117	\$ 186,290	\$ 176,872	\$ 161,047	\$ 282,284				
07-08-5353	Power Purchase	\$ -	\$ -	\$ -	\$ 17,119	\$ 17,725	\$ 7,684	\$ 11,544	\$ 9,848	\$ 1,564,790				
07-08-5360	Maint. & Repair	\$ 50,000	\$ 50,000	\$ 38,323	\$ 41,346	\$ 37,853	\$ 49,845	\$ 26,660	\$ 56,512	\$ 211,519				
07-08-5365	Maint Repair West Plant	\$ 65,000	\$ 65,000	\$ 35,859	\$ 56,864	\$ 48,791	\$ 56,188	\$ 54,539	\$ 76,812	\$ 367,481				
07-08-5366	Maint Repair East Plant	\$ 225,000	\$ 275,000	\$ 199,269	\$ 160,264	\$ 195,283	\$ 233,270	\$ 194,666	\$ 211,362	\$ 330,340				
07-08-5373	Waste Removal	\$ 18,000	\$ 25,000	\$ 19,490	\$ 16,356	\$ 20,254	\$ 20,156	\$ 15,004	\$ 20,587	\$ 1,807,953				
07-08-5377	Intergovernmental Groups	\$ 2,000	\$ 2,000	\$ 412	\$ 1,052	\$ 2,911	\$ 2,677	\$ 1,543	\$ 3,146	\$ 111,846				
07-08-5401	Office Supplies	\$ 3,000	\$ 4,000	\$ 2,972	\$ 3,247	\$ 4,863	\$ 4,259	\$ 2,366	\$ 3,192	\$ 21,149				
07-08-5402	Safety Equipment	\$ -	\$ -	\$ -	\$ 13,571	\$ 13,065	\$ 11,306	\$ 15,015	\$ 17,209	\$ 37,185				
07-08-5410	Motor Fuel & Lubricants	\$ 18,000	\$ 18,000	\$ 9,394	\$ (24,577)	\$ 11,495	\$ 13,287	\$ 9,398	\$ 15,303	\$ 136,788				
07-08-5420	Lab. Supplies & Equipment	\$ 25,000	\$ 30,000	\$ 36,443	\$ 25,667	\$ 20,931	\$ 12,750	\$ 30,729	\$ 46,665	\$ 43,894				
07-08-5421	Chemicals	\$ -	\$ -	\$ -	\$ 32,193	\$ 61,264	\$ (269,746)	\$ -	\$ -	\$ 276,710				
07-08-6170	STP- OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ 156	\$ 162	\$ (176,289)				
07-08-7500	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,284	\$ 2,396	\$ 2,419	\$ 5,114				
07-08-8000	Miscellaneous Expenses	\$ 1,469,399	\$ 1,485,623	\$ 910,933	\$ 1,159,149	\$ 1,285,607	\$ 968,875	\$ 1,140,578	\$ 1,292,354	\$ 76,349				
										\$ 10,710,384				

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4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending							From Inception								
Fiscal Year 2022-2023 Budget		FY 2023~2024 BUDGET		4/30/2024		4/30/2023		4/30/2022		4/30/2021		4/30/2020		4/30/2019		4/30/2018		4/30/2023	
Account		Description				As of 2/28/2023													
Capital Rep																			
11-00-3233		\$	-	\$	-	\$	-	\$	280	\$	854	\$	2,510	\$	5,000	\$	4,925	\$	18,231
11-00-3900		\$	-	\$	-	\$	-	\$	-	\$	-	\$	14,641	\$	73,215	\$	13,040	\$	296,664
11-00-3910		\$	-	\$	68,180	\$	-	\$	605,000	\$	-	\$	777,080	\$	603,545	\$	544,269	\$	4,914,127
Transfer		\$	-	\$	68,180	\$	-	\$	605,280	\$	854	\$	794,231	\$	681,760	\$	562,234	\$	5,229,021
11-00-7301		\$	-	\$	68,180	\$	73,585	\$	326,118	\$	70,082	\$	153,575	\$	140,924	\$	584,129	\$	2,633,682
11-00-7302		\$	-	\$	-	\$	-	\$	1,275	\$	52,579	\$	42,376	\$	1,407	\$	31,812	\$	201,226
11-00-7303		\$	-	\$	-	\$	-	\$	45,815	\$	119,765	\$	128,735	\$	65,550	\$	168,867	\$	656,813
Technology Capital		\$	-	\$	-	\$	-	\$	49,840	\$	41,965	\$	33,276	\$	27,891	\$	43,411	\$	339,830
Building		\$	-	\$	68,180	\$	73,585	\$	422,048	\$	284,391	\$	357,962	\$	235,772	\$	828,219	\$	3,831,551

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4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending							From Inception
Account	Description	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	
12-00-3910	Water & Sewer Capital Projects										
	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	
		\$ 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	Capital Equipment	\$ 75,000	\$ 75,000	\$ 44,475	\$ 0	\$ 12,550	\$ 285,221	\$ 18,742	\$ -	\$ 360,988	
12-00-7301	Vehicles	\$ -	\$ -	\$ -	\$ -	(0)	\$ 980	\$ 16,444	\$ 222,042	\$ 556,665	
12-00-7302	Computers	\$ -	\$ -	\$ -	\$ -	\$ 8,766	\$ 2,185	\$ 1,999	\$ 3,267	\$ 40,914	
12-00-7303	Technology Capital	\$ 50,000	\$ 50,000	\$ -	\$ 16,976	\$ 21,436	\$ 46,686	\$ 48,589	\$ 19,379	\$ 180,027	
12-00-7602	Watermain Design	\$ 265,000	\$ 690,000	\$ 155,132	\$ -	(0)	\$ 252,812	\$ (0)	\$ -	\$ 407,944	
12-00-7610	Well Maintenance	\$ 100,000	\$ 270,000	\$ 73,008	\$ 45,477	\$ -	\$ -	\$ -	\$ -	\$ 118,485	
12-00-7614	Well 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,564	\$ -	\$ 4,564	
12-00-7615	Well #14	\$ 205,000	\$ -	\$ 80,000	\$ -	\$ 2	\$ 204,340	\$ -	\$ -	\$ 284,342	
12-00-7616	WEST PLANT DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,150	\$ -	\$ -	\$ 183,150	
12-00-7620	Watermain Replacement	\$ 1,900,000	\$ 4,409,002	\$ -	\$ 570	\$ 1,689	\$ 3,382,686	\$ 451	\$ -	\$ 3,391,593	
12-00-7800	Misc Capital	\$ -	\$ -	\$ -	\$ 242,731	\$ -	\$ -	\$ 28,680	\$ 0	\$ 271,411	
12-00-7801	Sewer Inlet Maint Purchase - C	\$ -	\$ -	\$ -	\$ -	(0)	\$ 701,077	\$ (0)	\$ (0)	\$ 701,076	
12-00-7802	Phosphorus Removal	\$ -	\$ -	\$ -	\$ 1,770	\$ 5,944	\$ 69,539	\$ 9,977	\$ -	\$ 254,280	
12-00-8100	Transfer Out	\$ -	\$ -	\$ -	\$ 427,332	\$ 1,903,975	\$ (2,532,720)	\$ 1,472,062	\$ 1,515,821	\$ 3,390,033	
		\$ 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	

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4/30/2023		4/30/2024	Fiscal YTD Activity, Period Ending						From Inception	
Fiscal Year 2022-2023 Budget		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
Capital Projects										
13-00-3901		\$ 1,757,510	\$ 2,861,015	\$ 1,159,712	\$ 109,606	\$ -	\$ -	\$ -	\$ -	\$ 1,769,318
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	Fiscal YTD Activity, Period Ending					From Inception
Account	Description	FY 2023-2024 BUDGET	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	\$ 36,707	-	\$ 1,324	\$ 1,336	-	\$ 66,244
15-00-5302	Legal Services	\$ -	\$ -	-	\$ -	\$ 1,175	\$ 6,514	\$ 7,689
15-00-5312	Consulting	\$ -	\$ -	90	\$ 210	\$ 5,775	\$ 2,355	\$ 8,430
15-00-5314	Planning	\$ 35,000	\$ 1,950	-	\$ 12,113	-	\$ 2,018	\$ 42,957
15-00-5330	Engineering	\$ -	\$ (1)	-	\$ -	\$ 4,424	-	\$ 5,038
		\$ 35,000	\$ 1,950	90	\$ 12,323	\$ 11,374	\$ 10,887	\$ 64,114

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Fiscal Year 2022-2023 Budget		FY 2023~2024 BUDGET	Fiscal YTD Activity, Period Ending							From Inception 4/30/2023
Account	Description	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 Debt										
30-00-3910	Transfer In	\$ 1,757,735	\$ 1,464,779	\$ 1,757,735	\$ 1,901,775	\$ 2,237,365	\$ 2,009,505	\$ 2,016,375	\$ 18,201,496	
		\$ 1,757,735	\$ 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	\$ 99,705	\$ (0)	\$ 0	\$ 576,286	\$ (0)	\$ (0)	\$ 858,177	
30-00-6103	IEPA 2011 Principal	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ 15,362	\$ 32,633	\$ 34,976	\$ 76,522	\$ 39,881	\$ 42,236	\$ 381,998	
30-00-6203	IEPA 2011 Interest	\$ 627,600	\$ 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	\$ 406,842	\$ 660,708	\$ 705,802	\$ 4,124,901	\$ 1,179,248	\$ 1,203,478	\$ 13,220,912	

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

4/30/2023 4/30/2024

4/30/2023		4/30/2024	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	
Account	Description		4/30/2024	As of 2/28/2023						
West Plant Rehab										
35-00-3901	IEPA Reimbursements	\$ 6,137,000	\$ 15,000,000	\$ 2,120,847	\$ -	\$ -	\$ -	-	\$ 2,120,847	
		\$ 6,137,000	\$ 15,000,000	\$ 2,120,847	\$ -	\$ -	\$ -	-	\$ 2,120,847	
35-00-5330	Engineering	\$ 1,097,000	\$ 905,075	\$ 33,600	\$ -	\$ -	\$ -	-	\$ 33,600	
35-00-7512	West Plant Rehab	\$ 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	

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		4/30/2022		4/30/2021		4/30/2020		4/30/2019		4/30/2018		4/30/2023	
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

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Fiscal Year 2022-2023 Budget

FY 2023-2024 BUDGET

Account Description

Police Pension Fund

98-00-3110	Current Year Tax Levy	\$	816,149
98-00-3611	Interest Income	\$	240,483
98-00-3800	Auditor Market Value	\$	-
98-00-3961	Employer Contribution-Retiree	\$	150,000
98-00-3962	Plan Member Contributions	\$	295,368
		\$	<u>1,502,000</u>

98-00-5300	\$ 32,000	\$ 32,000	\$ 26,380	\$ 30,738	\$ 31,350	\$ (29,579)	\$ 24,430	\$ 32,940	\$ 145,194
98-00-5302	\$ -	\$ 5,000	\$ 4,226	\$ 2,798	\$ 11,373	\$ (17,158)	\$ 8,860	\$ 10,032	\$ 24,338
98-00-5321	\$ 1,400,000	\$ 1,499,492	\$ 1,103,498	\$ 1,174,813	\$ -	\$ (1,112,433)	\$ 1,193,424	\$ 974,842	\$ 5,835,496
98-00-5342	\$ -	\$ 1,000	\$ 668	\$ 668	\$ 39	\$ (2,697)	\$ 2,907	\$ 2,754	\$ 8,329
98-00-5343	\$ -	\$ 1,000	\$ 975	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 975
98-00-5345	\$ -	\$ 2,500	\$ -	\$ 2,145	\$ 1,180	\$ (2,001)	\$ 3,595	\$ 2,285	\$ 9,844
98-00-5560	\$ 70,000	\$ 70,000	\$ 52,352	\$ 85,623	\$ 77,243	\$ (65,217)	\$ 60,959	\$ 57,993	\$ 320,762
98-00-8000	\$ -	\$ 5,000	\$ 5,562	\$ 4,312	\$ 4,349	\$ (3,885)	\$ 3,548	\$ 3,153	\$ 43,442
98-00-8032	\$ -	\$ -	\$ 4,115	\$ -	\$ 1,289,707	\$ (52,824)	\$ -	\$ -	\$ 1,240,998
Refund-Employee CoDeposits/Ref	\$ 1,502,000	\$ 1,615,992	\$ 1,137,774	\$ 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	\$ -	\$ -	\$ 15,100	\$ 2,467	\$ 22,456	\$ 566	\$ 1,209	\$ 1,685	\$ 67,167
99-00-3244	\$ -	\$ -	\$ 123,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,059
99-00-3245	\$ 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	\$ -	\$ -	\$ -	\$ 4,783	\$ -	\$ -	\$ -	\$ -	\$ 4,783
99-00-5402	\$ -	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 36
99-00-7300	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,412	\$ 90,412
99-00-8000	\$ -	\$ -	\$ -	\$ 4,771	\$ -	\$ -	\$ -	\$ -	\$ 5,155
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses	\$ 8,500	\$ 8,500	\$ 98,086	\$ 9,530	\$ -	\$ -	\$ -	\$ 90,412	\$ #REF!

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	\$ (589,033)
Total Expenditures	\$ 43,938,298	\$ 59,723,124	\$ 29,479,545	\$ 37,043,094	\$ 34,924,066	\$ 36,380,437	\$ 28,209,523	\$ 29,245,575	\$ -
	\$ (3,455,844)	\$ (4,853,990)	\$ 610,323	\$ (6,760,223)	\$ 2,090,040	\$ (11,469,557)	\$ 3,679,478	\$ 1,962,005	\$ #REF!