


## CITY OF WARRENVILLE

## MEMO

To: Mayor and City Council  
 Cc: John Coakley, City Administrator/Budget Officer  
 From: Kevin Dahlstrand, Finance Director   
 Subject: FY 2023 Budget Adjustments  
 Date: March 31, 2022

The following are the adjustments made to the proposed FY 23 Budget, through March 31, 2022, since the budget was distributed on February 28, 2022:

**General Fund**Revenue

**Line item:** Transfers-In 001-100-000-38660 – Page 55

**FY23 Revenue Increase:** \$4,022

**Explanation:** Increase in Transfer-in for support for support of Communications Coordinator position, change from \$50,000 to 50% of projected position salary

**FY23 Original Line Item Value:** \$50,000

**FY23 Revised Line Item Value:** \$54,022

**FY23 Original Fund Revenue:** \$13,200,169

**FY23 Revenue Increase:** \$4,022

**FY23 Revised Fund Revenue:** \$13,204,191

Expenditures

**Line item:** Employee Insurance 001-350-351-40400 – Page 78

**FY23 Expenditure Decrease:** \$59,633

**Explanation:** Decrease in employee health care insurance renewal premium rate increases for 07/01/22 from 8.6% for PPO and 1.4% for HMO, to 1.9% for PPO, and -3.08% for HMO

**FY23 Original Line Item Value:** \$1,184,904

**FY23 Revised Line Item Value:** \$1,125,271

**Line item:** Engineering 001-700-701-45300 – Page 115

**FY23 Expenditure Decrease:** \$25,000

**Explanation:** Removal of Williams Road Bridge construction engineering per request from Director of Public Works Kuchler

**FY23 Original Line Item Value:** \$269,650

**FY23 Revised Line Item Value:** \$244,650

FY 23 Budget Adjustments

March 31, 2022

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**FY23 Original Fund Expenditures:** \$15,151,226

Net Expenditure Increase/ (Decrease): (\$84,633)

**FY23 Revised Fund Expenditures:** \$15,066,593

Fund Balance

**FY23 Original Use of Fund Balance:** \$ 1,951,057

**FY23 Revised Use of Fund Balance:** \$ 1,862,402

**Motor Fuel Tax Fund**

Expenditures

**Line item:** Roads Projects 013-700-709-49476 – Page 143

**FY23 Expenditure Decrease:** \$200,000

**Explanation:** Removal of Williams Road Bridge Maintenance per request from Director of Public Works Kuchler

**FY23 Original Line Item Value:** \$1,184,904

**FY23 Revised Line Item Value:** \$1,125,271

**FY23 Original Fund Expenditures:** \$1,257,550

Net Expenditure Increase/ (Decrease): (\$200,000)

**FY23 Revised Fund Expenditures:** \$1,057,550

Fund Balance

**FY23 Original Use of Fund Balance:** \$552,836

**FY23 Revised Use of Fund Balance:** \$352,836

**Hotel Tax Fund**

Expenditures

**Line item:** Transfers Out 014-100-101-48600 – Page 151

**FY23 Expenditure Increase:** \$4,022

**Explanation:** Increase of financial support transfer for the Communications Coordinator position from \$50,000 to \$54,022 (50% of projected wages and benefit costs)

**FY23 Original Line Item Value:** \$1,184,904

**FY23 Revised Line Item Value:** \$1,125,271

**Line item:** Grants 014-100-101-46810 – Page 151

**FY23 Expenditure Decrease:** \$936

**Explanation:** Correct data entry error on Multi Cultural Festival FY 23 Grants – entered as \$17,832.33 corrected to \$16,896.33

**FY23 Original Line Item Value:** \$1,184,904

**FY23 Revised Line Item Value:** \$1,125,271

**FY23 Original Fund Expenditures:** \$772,472

Net Expenditure Increase/ (Decrease): 3,086

**FY23 Revised Fund Expenditures:** \$775,558

Fund Balance

**FY23 Original Addition to Fund Balance:** \$92,522

**FY23 Revised Use of Fund Balance:** \$95,608

**Water and Sewer Fund**

Revenue

**Line item:** Water Sales 020-700-704-40400 – page 162

**FY23 Revenue increase:** \$37,356

**Explanation:** Revise rate increase recommendation from 7% to 10%

**FY23 Original Line Item Value:** \$1,332,354

**FY23 Revised Line Item Value:** \$1,369,710

**Line item:** Sewer Sales 020-700-706-40400 – page 164

**FY23 Revenue increase:** \$80,810

**Explanation:** Revise rate increase recommendation from 7% to 10%

**FY23 Original Line Item Value:** \$2,882,215

**FY23 Revised Line Item Value:** \$2,963,025

**FY23 Original Fund Revenues:** \$5,437,356

Net Revenue Increase/(Decrease): 118,166

**FY23 Revised Fund Revenue:** \$5,555,522

Expenditures

**Line item:** Employees Insurance 020-700-704-40400 – Page 167

**FY23 Expenditure Decrease:** \$4,524

**Explanation:** Decrease in employee health care insurance renewal premium rate increases from 8.6% for PPO and 1.4% for HMO, to 1.9% and -3.08% respectively

**FY23 Original Line Item Value:** \$102,053

**FY23 Revised Line Item Value:** \$97,529

**Line item:** Employees Insurance 020-700-706-40400 – Page 174

**FY23 Expenditure Decrease:** \$3,670

**Explanation:** Decrease in employee health care insurance renewal premium rate increases from 8.6% for PPO and 1.4% for HMO, to 1.9% and -3.08% respectively

**FY23 Original Line Item Value:** \$75,471

**FY23 Revised Line Item Value:** \$71,801

**FY23 Original Fund Expenditures:** \$5,151,315

Net Expenditure Increase/(Decrease): (8,194)

**FY23 Revised Fund Expenditures:** \$5,143,121

Fund Balance

**FY23 Original Addition to Fund Balance:** \$286,041

**FY23 Revised Addition to Fund Balance:** \$412,401

CITY OF WARRENVILLE  
DU PAGE COUNTY, ILLINOIS  
ORDINANCE NO. **O2022-10**

**ORDINANCE ADOPTING THE WARRENVILLE  
ANNUAL BUDGET, FISCAL YEAR 2023**

WHEREAS, the Mayor and City Council of the City of Warrenville passed and approved Ordinance No. 1025 on March 6, 1989, which Ordinance adopted the provisions of 65 ILCS 6/8-2-9.1 through 8-2-9.10 providing for the appointment of a municipal budget officer and compilation and adoption of an annual budget; and

WHEREAS, pursuant to the aforesaid Ordinance and the statutes of the State of Illinois, an annual budget shall be passed by the corporate authorities of the City of Warrenville in lieu of the passage of an annual appropriation ordinance; and

WHEREAS, the Mayor and City Council have caused this tentative annual budget to be made available for public inspection and to be published in the manner required by 65 ILCS 5/8-2-9.9 and have duly held a public hearing on said tentative budget on April 4, 2022; and

WHEREAS, the Mayor and City Council of the City of Warrenville have reviewed the budget for fiscal year 2023, as presented by the City Administrator/Budget Officer and believe adoption of said budget to be in the best interests of the City;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF WARRENVILLE, DU PAGE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION ONE: That the annual budget for fiscal year 2023, for the City of Warrenville, attached hereto and made a part hereof shall be, and the same is hereby adopted and approved.

SECTION TWO: that this Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED this 18<sup>th</sup> day of April, 2022

AYE:

NAY:

ABSENT:

APPROVED this 18<sup>th</sup> day of April, 2022

ATTEST:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

**Fiscal Year 2023**  
**Financial Activity Summary**  
**All Funds**

**Revenue**

|   | <b>Actual<br/>2019</b> | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Projected<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Percent of<br/>Total</b> |
|---|------------------------|------------------------|------------------------|---------------------------|------------------------|-----------------------------|
| Tax Revenue                                     | \$ 12,697,681          | \$ 12,614,793          | \$ 12,321,757          | \$ 15,027,179             | \$ 16,410,850          | 61.25%                      |
| License, Permit & Fee<br>Revenue                | 3,692,867              | 5,879,644              | 3,994,809              | 4,864,392                 | 4,732,893              | 17.66%                      |
| Administrative Charges &<br>Reimbursements      | 1,000                  | 1,895                  | 258                    | -                         | 500                    | 0.00%                       |
| Penalties, Fines &<br>Forfeiture Revenue        | 458,564                | 348,413                | 176,853                | 249,759                   | 266,337                | 0.99%                       |
| Rental Revenue                                  | 406,546                | 418,957                | 400,608                | 455,195                   | 472,963                | 1.77%                       |
| Transfers & Interfund<br>Revenue                | 408,765                | 409,059                | 386,600                | 462,093                   | 596,798                | 2.23%                       |
| Grant Revenue                                   | 142,394                | 18,847                 | 1,204,447              | 498,660                   | 995,720                | 3.72%                       |
| Miscellaneous Revenue                           | 2,002,727              | 699,386                | 361,665                | 1,905,112                 | 2,013,394              | 7.51%                       |
| Interest Revenue                                | 1,811,103              | 835,276                | 4,620                  | 1,342,253                 | 1,303,970              | 4.87%                       |
| <b>Totals</b>                                   | <b>\$ 21,621,647</b>   | <b>\$ 21,226,270</b>   | <b>\$ 18,851,617</b>   | <b>\$ 24,804,643</b>      | <b>\$ 26,793,425</b>   | <b>100.76%</b>              |
| Net (Use)/Add of Fund<br>Bal./Retained Earnings | \$ 402,394             | \$ (1,533,493)         | \$ 893,346             | \$ 3,384,390              | \$ 203,352             | -0.76%                      |
| <b>Total Resources</b>                          | <b>\$ 21,219,253</b>   | <b>\$ 22,759,763</b>   | <b>\$ 17,958,271</b>   | <b>\$ 21,420,253</b>      | <b>\$ 26,590,073</b>   | <b>100.00%</b>              |

**Expenditure/Expense**

|                       | <b>Actual<br/>2019</b> | <b>Actual<br/>2020</b> | <b>Actual<br/>2021</b> | <b>Projected<br/>2022</b> | <b>Budget<br/>2023</b> | <b>Percent of<br/>Total</b> |
|-----------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|-----------------------------|
| Capital               | \$ 2,546,225           | \$ 5,168,715           | \$ 1,890,959           | \$ 2,490,230              | \$ 4,372,145           | 16.44%                      |
| Personnel             | 11,564,886             | 10,328,439             | 10,059,274             | 12,366,618                | 13,284,592             | 49.96%                      |
| Supplies and Services | 5,437,748              | 5,556,090              | 4,180,115              | 4,881,080                 | 6,248,082              | 23.50%                      |
| Maintenance           | 1,670,394              | 1,706,519              | 1,827,923              | 1,682,325                 | 2,685,254              | 10.10%                      |
| <b>Totals</b>         | <b>\$ 21,219,253</b>   | <b>\$ 22,759,763</b>   | <b>\$ 17,958,271</b>   | <b>\$ 21,420,253</b>      | <b>\$ 26,590,073</b>   | <b>100.00%</b>              |

*City of Warrenville*  
*Fiscal Year 2023 Snapshot*

| <b>General</b>                        | Actual<br>2019      | Actual<br>2020      | Actual<br>2021      | Projected<br>2022   | Budget<br>2023      | % Change<br>'21 Actual to<br>Projected '22 | % Change<br>Projected '22 to<br>Budget '23 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Beginning Unassigned Balance          | \$ 9,343,946        | \$ 7,945,815        | \$ 6,923,257        | \$ 7,251,717        | \$ 8,001,917        | -8.74%                                     | 10.35%                                     |
| Revenues                              | 11,731,227          | 13,065,089          | 11,702,844          | 13,316,374          | 13,204,191          | 1.92%                                      | -0.84%                                     |
| Expenses                              | 12,796,895          | 13,293,223          | 11,714,503          | 12,813,674          | 15,066,593          | -3.61%                                     | 17.58%                                     |
| Add to/(Use of) Fund Balance          | (1,065,668)         | (228,134)           | (11,659)            | 502,700             | (1,862,402)         | -320.35%                                   | -470.48%                                   |
| Total Fund Balance                    | 12,462,222          | 12,234,088          | 12,222,429          | 12,725,129          | 10,862,727          | 4.01%                                      | -14.64%                                    |
| Non-spendable Fund Balance            | 4,516,407           | 5,310,831           | 4,970,712           | 4,723,212           | 3,577,248           | -11.06%                                    | -24.26%                                    |
| Assigned Fund Balance                 | -                   | -                   | -                   | -                   | -                   |  |  |
| <b>Ending Unassigned Fund Balance</b> | <b>\$ 7,945,815</b> | <b>\$ 6,923,257</b> | <b>\$ 7,251,717</b> | <b>\$ 8,001,917</b> | <b>\$ 7,285,479</b> | 15.58%                                     | -8.95%                                     |
| <b>Capital Maintenance</b>            |                     |                     |                     |                     |                     |  |  |
| Beginning Balance                     | \$ 1,117,685        | \$ 1,759,107        | \$ 1,323,910        | \$ 1,411,614        | \$ 1,840,233        | -19.75%                                    | 30.36%                                     |
| Revenue                               | 1,863,326           | 1,642,796           | 1,562,954           | 1,653,092           | 1,787,684           | 0.63%                                      | 8.14%                                      |
| Expenses                              | 1,221,904           | 2,077,993           | 1,475,250           | 1,224,473           | 2,369,010           | -41.07%                                    | 93.47%                                     |
| Add to/(Use of) Fund Balance          | 641,422             | (435,197)           | 87,704              | 428,619             | (581,326)           |  |  |
| <b>Ending Assigned Fund Balance</b>   | <b>\$ 1,759,107</b> | <b>\$ 1,323,910</b> | <b>\$ 1,411,614</b> | <b>\$ 1,840,233</b> | <b>\$ 1,258,907</b> | 39.00%                                     | -31.59%                                    |
| <b>Police Pension</b>                 |                     |                     |                     |                     |                     |  |  |
| Beginning Balance                     | \$ 20,667,884       | \$ 22,350,872       | \$ 22,825,768       | \$ 27,501,098       | \$ 28,678,713       | 33.06%                                     | 4.28%                                      |
| Additions                             | 2,757,383           | 1,525,264           | 5,812,362           | 2,860,134           | 2,754,340           | 3.73%                                      | -3.70%                                     |
| Deductions                            | 1,074,395           | 1,050,368           | 1,137,032           | 1,682,519           | 1,364,709           | 56.60%                                     | -18.89%                                    |
| Add to/(Use of) Fund Balance          | 1,682,988           | 474,896             | 4,675,330           | 1,177,615           | 1,389,631           |  |  |
| Ending Net Position                   | \$ 22,350,872       | \$ 22,825,768       | \$ 27,501,098       | \$ 28,678,713       | \$ 30,068,344       | 28.31%                                     | 4.85%                                      |
| <b>Motor Fuel</b>                     |                     |                     |                     |                     |                     |  |  |
| Beginning Balance                     | \$ 838,559          | \$ 939,287          | \$ 480,165          | \$ 1,129,051        | \$ 1,631,468        | 34.64%                                     | 44.50%                                     |
| Revenue                               | 354,087             | 498,266             | 904,756             | 827,867             | 704,714             | 133.80%                                    | -14.88%                                    |
| Expenses                              | 253,359             | 957,388             | 255,870             | 325,450             | 1,057,550           | 28.45%                                     | 224.95%                                    |
| Add to/(Use of) Fund Balance          | 100,728             | (459,122)           | 648,886             | 502,417             | (352,836)           |  |  |
| <b>Ending Restricted Fund Balance</b> | <b>\$ 939,287</b>   | <b>\$ 480,165</b>   | <b>\$ 1,129,051</b> | <b>\$ 1,631,468</b> | <b>\$ 1,278,632</b> | 73.69%                                     | -21.63%                                    |
| <b>Hotel Tax</b>                      |                     |                     |                     |                     |                     |  |  |
| Beginning Balance                     | \$ 1,212,688        | \$ 1,511,198        | \$ 1,630,315        | \$ 1,483,183        | \$ 1,028,561        | 22.31%                                     | -30.65%                                    |
| Revenue                               | 873,446             | 751,265             | 306,085             | 862,406             | 864,994             | -1.26%                                     | 0.30%                                      |
| Expenses                              | 574,936             | 632,148             | 453,217             | 486,851             | 775,558             | -15.32%                                    | 59.30%                                     |
| Add to/(Use of) Fund Balance          | 298,510             | 119,117             | (147,132)           | 375,555             | 89,436              |  |  |
| Total Fund Balance                    | 1,511,198           | 1,630,315           | 1,483,183           | 1,858,738           | 1,948,174           | 23.00%                                     | 4.81%                                      |
| Non-spendable Fund Balance            |                     |                     |                     | 830,177             | 875,462             |  | 5.45%                                      |
| <b>Ending Committed Fund Balance</b>  | <b>\$ 1,511,198</b> | <b>\$ 1,630,315</b> | <b>\$ 1,483,183</b> | <b>\$ 1,028,561</b> | <b>\$ 1,072,712</b> | -31.94%                                    | 4.29%                                      |
| <b>Water/Sewer</b>                    |                     |                     |                     |                     |                     |  |  |
| Beginning Unrestricted Position       | \$ 4,881,001        | \$ 3,980,197        | \$ 3,852,298        | \$ 4,186,655        | \$ 4,853,138        | -14.23%                                    | 15.92%                                     |
| Revenue                               | 3,857,106           | 4,357,206           | 3,863,417           | 4,530,162           | 5,555,522           | 17.45%                                     | 22.63%                                     |
| Expenses                              | 4,424,640           | 3,864,721           | 3,529,059           | 4,501,031           | 5,143,121           | 1.73%                                      | 14.27%                                     |
| Add to/(Use) of Net Assets            | (567,534)           | 492,485             | 334,358             | 29,131              | 412,401             |  |  |
| Total Net Position                    | 21,481,321          | 21,973,806          | 22,308,164          | 22,337,295          | 22,749,696          | 3.98%                                      | 1.85%                                      |
| Non-spendable                         |                     | 198,000             | 198,000             |                     |                     |  |  |
| Investment in Capital Assets          | 17,501,124          | 17,923,508          | 17,923,509          | 17,484,157          | 17,484,157          | -0.10%                                     | 0.00%                                      |
| <b>Ending Unrestricted Net Assets</b> | <b>\$ 3,980,197</b> | <b>\$ 3,852,298</b> | <b>\$ 4,186,655</b> | <b>\$ 4,853,138</b> | <b>\$ 5,265,539</b> | 21.93%                                     | 8.50%                                      |

*City of Warrenville*  
*Fiscal Year 2023 Snapshot*

|                                       | Actual<br>2019        | Actual<br>2020        | Actual<br>2021        | Projected<br>2022     | Budget<br>2023        | % Change<br>'21 Actual to<br>Projected '22 | % Change<br>Projected '22 to<br>Budget '23 |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|--|
| <b>Seized Assets</b>                  |                       |                       |                       |                       |                       |  |  |
| Beginning Balance                     | \$ 192,952            | \$ 207,599            | \$ 217,149            | \$ 214,200            | \$ 137,053            | 11.01%                                     | -36.02%                                    |
| Revenue                               | 23,806                | 20,732                | 5,211                 | 7,456                 | 5,520                 | -68.68%                                    | -25.97%                                    |
| Expenses                              | 9,159                 | 11,182                | 8,160                 | 84,603                | 43,036                | 823.71%                                    | -49.13%                                    |
| Add to/(Use of) Fund Balance          | 14,647                | 9,550                 | (2,949)               | (77,147)              | (37,516)              |  |  |
| Ending <b>Restricted</b> Fund Balance | <b>\$ 207,599</b>     | <b>\$ 217,149</b>     | <b>\$ 214,200</b>     | <b>\$ 137,053</b>     | <b>\$ 99,537</b>      | -33.98%                                    | -27.37%                                    |
| <b>TIF 3</b>                          |                       |                       |                       |                       |                       |  |  |
| Beginning Balance                     | \$ (3,338,328)        | \$ (3,503,991)        | \$ (3,603,390)        | \$ (3,606,569)        | \$ (3,467,758)        | 8.04%                                      | -3.85%                                     |
| Revenue                               | 52,960                | 99,231                | 302,150               | 348,228               | 591,572               | 557.53%                                    | 69.88%                                     |
| Expenses                              | 218,623               | 198,630               | 305,329               | 209,417               | 481,875               | -4.21%                                     | 130.10%                                    |
| Add to/(Use of) Fund Balance          | (165,663)             | (99,399)              | (3,179)               | 138,811               | 109,697               |  |  |
| Ending <b>Unassigned Fund Balance</b> | <b>\$ (3,503,991)</b> | <b>\$ (3,603,390)</b> | <b>\$ (3,606,569)</b> | <b>\$ (3,467,758)</b> | <b>\$ (3,358,061)</b> | -1.03%                                     | -3.16%                                     |
| <b>TIF 4</b>                          |                       |                       |                       |                       |                       |  |  |
| Beginning Balance                     | \$ (408,105)          | \$ (945,141)          | \$ (2,147,220)        | \$ (2,159,903)        | \$ (1,853,214)        | 429.25%                                    | -14.20%                                    |
| Revenue                               | 108,306               | 522,399               | 204,200               | 398,924               | 1,324,888             | 268.33%                                    | 232.12%                                    |
| Expenses                              | 645,342               | 1,724,478             | 216,883               | 92,235                | 288,621               | -85.71%                                    | 212.92%                                    |
| Add to/(Use of) Fund Balance          | (537,036)             | (1,202,079)           | (12,683)              | 306,689               | 1,036,267             |  |  |
| Ending <b>Unassigned Fund Balance</b> | <b>\$ (945,141)</b>   | <b>\$ (2,147,220)</b> | <b>\$ (2,159,903)</b> | <b>\$ (1,853,214)</b> | <b>\$ (816,947)</b>   | 354.10%                                    | -55.92%                                    |
| <b>SUMMARY</b>                        |                       |                       |                       |                       |                       |  |  |
| All Funds Beginning Balances          | \$ 34,508,282         | \$ 34,244,943         | \$ 31,502,252         | \$ 37,411,046         | \$ 40,850,111         | 8.42%                                      | 9.19%                                      |
| Revenue                               | 21,621,647            | 22,482,248            | 24,663,979            | 24,804,643            | 26,793,425            | 14.72%                                     | 8.02%                                      |
| Expenses                              | 21,219,253            | 23,810,131            | 19,095,303            | 21,420,253            | 26,590,073            | 0.95%                                      | 24.14%                                     |
| Add to/(Use of) Fund Balance          | 402,394               | (1,327,883)           | 5,568,676             | 3,384,390             | 203,352               |  |  |
| <b>Ending Balances</b>                |                       |                       |                       |                       |                       |  |  |
| Non-spendable                         | 4,516,407             | 5,310,831             | 4,970,712             | 5,553,389             | 4,452,710             | 22.96%                                     | -19.82%                                    |
| Assigned                              | 1,759,107             | 1,323,910             | 1,411,614             | 1,840,233             |                       | 4.61%                                      | 129.78%                                    |
| Restricted                            | 1,146,886             | 697,314               | 1,343,251             | 1,768,521             | 1,378,169             | 54.20%                                     | -22.07%                                    |
| Committed                             | 1,511,198             | 1,630,315             | 1,483,183             | 1,028,561             | 1,072,712             | -31.94%                                    | 4.29%                                      |
| Unassigned                            | 3,496,683             | 1,172,647             | 1,485,245             | 2,680,945             | 3,110,471             | -23.33%                                    | 16.02%                                     |
| Enterprise Unrestricted               | 3,980,197             | 3,852,298             | 4,186,655             | 4,853,138             | 5,265,539             | 21.93%                                     | 8.50%                                      |
| Enterprise Capital Assets             | 17,501,124            | 17,923,508            | 17,923,509            | 17,484,157            | 17,484,157            | -0.10%                                     | 0.00%                                      |
| Police Pension Net Position           | 22,350,872            | 22,825,768            | 27,501,098            | 28,678,713            | 30,068,344            | 28.31%                                     | 4.85%                                      |
| Net Ending Fund Balances              | <b>\$ 56,262,474</b>  | <b>\$ 54,736,591</b>  | <b>\$ 60,305,267</b>  | <b>\$ 63,887,657</b>  | <b>\$ 67,060,538</b>  | <b>14.37%</b>                              | <b>4.97%</b>                               |

CITY OF WARRENVILLE  
 CERTIFICATE OF ESTIMATED REVENUES BY SOURCE  
 FISCAL YEAR 2023

|                                     | Non-Enterprise<br>Funds | Enterprise<br>Fund  | Combined<br>Total    |
|-------------------------------------|-------------------------|---------------------|----------------------|
| Property Tax                        | \$ 5,513,739            |                     | \$ 5,513,739         |
| Personal Property Replacement Tax   | 88,664                  |                     | 88,664               |
| State Sales Tax                     | 2,779,372               |                     | 2,779,372            |
| Home Rule Sales Tax                 | 2,337,449               |                     | 2,337,449            |
| Food & Beverage Tax                 | 627,614                 |                     | 627,614              |
| State Income Tax                    | 1,793,062               |                     | 1,793,062            |
| State Use Tax                       | 508,238                 |                     | 508,238              |
| Amusement Tax                       | 149,443                 |                     | 149,443              |
| Hotel-Motel Tax                     | 684,294                 |                     | 684,294              |
| Automobile Rental tax               | -                       |                     | -                    |
| Franchise Fees                      | 210,000                 |                     | 210,000              |
| Telecommunications Tax              | 371,036                 |                     | 371,036              |
| Electric Utility Tax                | 96,000                  |                     | 96,000               |
| Natural Gas Utility & Use Tax       | 178,765                 |                     | 178,765              |
| Local Motor Fuel Tax                | 514,790                 |                     | 514,790              |
| Licenses, Permits & Fees            | 337,658                 | 46,500              | 384,158              |
| Water Sales                         |                         | 1,369,710           | 1,369,710            |
| Sewer Sales                         |                         | 2,963,025           | 2,963,025            |
| Meter Sales                         |                         | 16,000              | 16,000               |
| Fines                               | 232,804                 | 33,533              | 266,337              |
| Interest                            | 1,293,720               | 10,250              | 1,303,970            |
| Rental Income                       | 38,349                  | 434,614             | 472,963              |
| MFT Allotment                       | 558,384                 |                     | 558,384              |
| Police Pension Member Contributions | 331,282                 |                     | 331,282              |
| Grant Revenue                       | 324,330                 | 671,390             | 995,720              |
| Miscellaneous                       | 1,672,112               | 10,500              | 1,682,612            |
| Interfund                           | 596,798                 | -                   | 596,798              |
| <b>Total Estimated Revenue</b>      | <b>\$ 21,237,903</b>    | <b>\$ 5,555,522</b> | <b>\$ 26,793,425</b> |

\_\_\_\_\_  
 John M. Coakley  
 City Administrator/Budget Officer

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Kevin Dahlstrand  
 Finance Director

\_\_\_\_\_  
 Date



GENERAL FUND LINE ITEMS

| Cost Center | Acct #            | Description                    | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|-------------|-------------------|--------------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| Revenue     | 001-100-000-30100 | PROPERTY TAX - GENERAL CORP    | 1,339,667   | 1,284,778   | 1,277,437   | 1,280,025   | 1,230,696      | 1,297,866   | 5.46%        |
| Revenue     | 001-100-000-30102 | PROPERTY TAX-POLICE PROTECTION | 362,182     | 367,794     | 366,186     | 365,000     | 351,082        | 370,209     | 5.45%        |
| Revenue     | 001-100-000-30103 | PROPERTY TAXES-SOCIAL SECURITY | 278,738     | 283,477     | 282,350     | 276,000     | 265,458        | 280,057     | 5.50%        |
| Revenue     | 001-100-000-30105 | PROPERTY TX - POLICE PENSION   | 861,844     | 949,117     | 1,036,105   | 1,190,032   | 1,225,280      | 1,173,058   | -4.26%       |
| Revenue     | 001-100-000-30106 | PROPERTY TAX - IMRF            | 184,134     | 187,650     | 186,819     | 184,000     | 176,972        | 186,705     | 5.50%        |
| Revenue     | 001-100-000-30108 | PROPERTY TAX- AUDIT            | 16,486      | 17,014      | 17,159      | 16,000      | 15,264         | 16,003      | 4.84%        |
| Revenue     | 001-100-000-30110 | PROP TAX - NON CURRENT         | 1,139       | 138         | 249         | 249         | 48             | -           | -100.00%     |
| Revenue     | 001-100-000-30111 | PROPERTY TAX - TORT & LIAB     | 96,379      | 97,828      | 97,512      | 95,000      | 91,587         | 96,553      | 5.42%        |
| Revenue     | 001-100-000-30114 | PROPERTY TAX-WORKERS COMP      | 61,632      | 62,800      | 62,868      | 63,000      | 60,819         | 64,013      | 5.25%        |
| Revenue     | 001-100-000-30116 | PROPERTY TAX - CROSSING GUARDS | 37,791      | 38,531      | 38,804      | 37,250      | 35,299         | 37,341      | 5.78%        |
| Revenue     | 001-100-000-30162 | PROPERTY TAX - ROAD & BRIDGE   | 159,279     | 162,130     | 158,732     | 169,049     | 157,892        | 166,434     | 5.41%        |
| Revenue     | 001-100-000-30163 | PROP TX - TWNSHP RD & BR       | 55,975      | 51,549      | 50,883      | 51,901      | 51,220         | 51,337      | 0.23%        |
| Revenue     | 001-100-000-30164 | PROP TX - NON CRRNT / RD & BR  | 4           | 3           | 6           | 6           | -              | -           | 0.00%        |
| Revenue     | 001-100-000-30200 | PERSONAL PROPERTY RPLCMT TAX   | 32,901      | 43,316      | 40,842      | 40,979      | 75,169         | 75,169      | 0.00%        |
| Revenue     | 001-100-000-30262 | PPRT - TWNSHP RD & BR          | 5,855       | 9,005       | 8,611       | 9,056       | 13,495         | 13,495      | 0.00%        |
| Revenue     | 001-100-000-30700 | SALES TAX                      | 2,128,301   | 2,086,252   | 2,035,606   | 2,084,000   | 2,672,473      | 2,779,372   | 4.00%        |
| Revenue     | 001-100-000-30701 | HOME RULE SALES TAX            | 1,652,599   | 1,690,374   | 1,602,201   | 1,599,634   | 2,247,547      | 2,337,449   | 4.00%        |
| Revenue     | 001-100-000-30702 | SALES USE TAX                  | 406,513     | 469,647     | 586,837     | 584,730     | 528,488        | 508,238     | -3.83%       |
| Revenue     | 001-100-000-30704 | AMUSEMENT TAX                  | -           | -           | -           | -           | -              | -           | -            |
| Revenue     | 001-100-000-30706 | SIMPLIFIED TELECOMM TAX        | -           | -           | -           | -           | -              | -           | -            |
| Revenue     | 001-100-000-30708 | FOOD & BEVERAGE TAX            | 664,142     | 599,536     | 390,081     | 450,000     | 597,728        | 627,614     | 5.00%        |
| Revenue     | 001-100-000-30709 | AUTOMOBILE RENTAL TAX          | 10,653      | 10,973      | 2,897       | 1,914       | -              | -           | -            |
| Revenue     | 001-100-000-30900 | STATE INCOME TAX               | 1,359,403   | 1,292,779   | 1,594,964   | 1,457,226   | 1,795,799      | 1,793,062   | -0.15%       |
| Revenue     | 001-100-000-32000 | ACORN VAN PASS                 | 3,900       | 2,019       | -           | -           | -              | -           | -            |
| Revenue     | 001-100-000-32100 | LIQUOR LICENSE                 | 64,885      | 35,685      | 34,835      | 51,935      | 51,835         | 51,835      | 0.00%        |
| Revenue     | 001-100-000-32200 | BUSINESS LICENSES              | 4,730       | 4,540       | 4,320       | 4,135       | 4,135          | 4,135       | 0.00%        |
| Revenue     | 001-100-000-32400 | REFUSE COLLECTION LICENSES     | 4,500       | -           | 7,500       | 4,500       | 4,500          | 4,500       | 0.00%        |
| Revenue     | 001-100-000-32600 | DOG LICENSES                   | 920         | 670         | 708         | 850         | 748            | 760         | 1.60%        |
| Revenue     | 001-100-000-32700 | OTHER BUSINESS LICENSES        | 22,925      | 23,290      | 21,735      | 22,987      | 21,700         | 22,500      | 3.69%        |
| Revenue     | 001-100-000-32900 | BUILDING PERMIT FEES           | 116,366     | 1,304,074   | 206,876     | 236,063     | 368,839        | 93,858      | -74.55%      |
| Revenue     | 001-100-000-32901 | ELECTRIC PERMIT FEES           | 9,142       | 68,126      | 16,277      | 17,111      | 22,746         | 9,279       | -59.21%      |
| Revenue     | 001-100-000-32902 | PLUMBING PERMIT FEES           | 6,548       | 96,113      | 17,095      | 19,616      | 45,301         | 4,974       | -89.02%      |
| Revenue     | 001-100-000-32903 | BUILDING PLAN REVIEW FEES      | 4,785       | 167,329     | 113,082     | 147,661     | 200,396        | 53,307      | -73.40%      |
| Revenue     | 001-100-000-32904 | TRAFFIC IMPACT FEE CREDITS     | 6,813       | -           | -           | -           | -              | -           | -            |
| Revenue     | 001-100-000-33100 | OTHER PERMITS                  | 21,986      | 64,339      | 18,924      | 18,900      | -              | -           | -            |
| Revenue     | 001-100-000-34200 | OVERWEIGHT PERMIT FEE          | 4,055       | 8,520       | 6,025       | 6,100       | 2,990          | 4,000       | 33.78%       |
| Revenue     | 001-100-000-34300 | CIRCUIT CLERK FINES            | 185,345     | 173,653     | 104,325     | 175,525     | 126,180        | 157,725     | 25.00%       |
| Revenue     | 001-100-000-34500 | PARKING VIOLATIONS             | 106,816     | 50,688      | 26,642      | 60,793      | 32,688         | 33,724      | 3.17%        |
| Revenue     | 001-100-000-34550 | POLICE-MV COMPLIANCE FINE      | 55,825      | 20,825      | 2,550       | 26,882      | 4,000          | 3,275       | -18.13%      |
| Revenue     | 001-100-000-34700 | OTHER FINES                    | 2,512       | 340         | 310         | 200         | 298            | 1,500       | 403.36%      |
| Revenue     | 001-100-000-34800 | ADMINISTRATIVE TOWING FEES     | 43,180      | 49,780      | 20,200      | 35,000      | 24,500         | 25,000      | 2.04%        |
| Revenue     | 001-100-000-34850 | BOOKING FEES                   | 5,120       | 3,570       | 270         | 500         | 750            | 2,930       | 290.67%      |

GENERAL FUND LINE ITEMS

| Acct #            | Cost Center | Description                                  | Actual 2019       | Actual 2020       | Actual 2021       | Budget 2022       | Projected 2022    | Budget 2023       | 22-23 Growth  |
|-------------------|-------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 001-100-000-35600 | Revenue     | ADMINISTRATIVE CHARGES - WATER               | 40,140            | 40,140            | 40,140            | 40,140            | 40,140            | 40,140            | 0.00%         |
| 001-100-000-35601 | Revenue     | ADMINISTRATIVE CHARGES - OTHER               | 3,400             | 950               | 1,300             | 800               | 1,550             | 1,600             | 3.23%         |
| 001-100-000-35603 | Revenue     | SALARY REIMB-HOTEL TAX GRANTS                | 20,065            | 22,809            | -                 | -                 | -                 | 22,000            | -             |
| 001-100-000-35605 | Revenue     | SALARY REIMB - INTERGOVERNMENTAL             | -                 | 1,895             | 258               | -                 | -                 | -                 | -             |
| 001-100-000-36000 | Revenue     | PRINTING CHARGES                             | 3,465             | 3,576             | 2,166             | 3,175             | 2,141             | 2,000             | -6.59%        |
| 001-100-000-36400 | Revenue     | RE-INSPECTION FEES                           | 210               | -                 | -                 | 500               | 500               | 500               | 0.00%         |
| 001-100-000-36500 | Revenue     | ANNEXATION FEES                              | -                 | -                 | -                 | 1,000             | 250               | 250               | 0.00%         |
| 001-100-000-36600 | Revenue     | SENIOR TAXI COUPONS                          | -                 | -                 | -                 | -                 | -                 | -                 | -             |
| 001-100-000-36602 | Revenue     | SITE PLAN REVIEW FEES                        | 66,004            | 6,160             | 10,656            | 31,920            | 16,160            | 7,750             | -52.04%       |
| 001-100-000-36700 | Revenue     | ENGR RVW & INSPCTN FEES                      | 205,167           | 234,437           | 16,436            | 134,500           | 500               | 30,000            | 5900.00%      |
| 001-100-000-36800 | Revenue     | PUBLIC HEARING FEES                          | 9,360             | 4,321             | 6,240             | 8,640             | 7,160             | 8,160             | 13.97%        |
| 001-100-000-36850 | Revenue     | RECORDING FEES                               | (369)             | (291)             | 63                | 200               | 218               | 100               | -54.13%       |
| 001-100-000-36900 | Revenue     | STORMWATER MANAGEMENT FEES                   | 134,240           | 108,111           | 28,981            | 40,200            | 48,730            | 26,500            | -45.62%       |
| 001-100-000-37000 | Revenue     | PRELIMINARY CONSULTATIVE FEES                | 8,500             | 1,643             | 2,000             | 4,500             | 16,273            | 2,500             | -84.64%       |
| 001-100-000-37400 | Revenue     | NEW ELEVATOR REVIEW & INSPECT                | 14,504            | 14,143            | 7,397             | -                 | 3,350             | -                 | -100.00%      |
| 001-100-000-37440 | Revenue     | VACANT BUILDING REGISTRATION                 | 1,675             | 975               | 350               | 175               | 750               | 750               | 0.00%         |
| 001-100-000-37445 | Revenue     | CODE ENFORCEMENT ADJUDICATION                | 750               | 1,825             | 1,500             | 1,800             | 1,000             | 1,000             | 0.00%         |
| 001-100-000-37450 | Revenue     | RENTAL REGIST& INSPECT FEE                   | -                 | -                 | -                 | -                 | -                 | -                 | -             |
| 001-100-000-37500 | Revenue     | RENTAL INCOME-WATER FUND                     | 11,004            | 11,004            | 11,004            | 11,004            | 11,004            | 11,004            | 0.00%         |
| 001-100-000-37503 | Revenue     | RENTAL INCOME - CELL TOWERS                  | 23,764            | 24,634            | 25,703            | 26,633            | 26,293            | 27,345            | 4.00%         |
| 001-100-000-37700 | Revenue     | INTEREST INCOME                              | 259,263           | 361,109           | 6,897             | 95,000            | 44,859            | 40,000            | -10.83%       |
| 001-100-000-38000 | Revenue     | CABLE FRANCHISE FEES                         | 213,906           | 206,663           | 201,654           | 187,632           | 208,306           | 210,000           | 0.81%         |
| 001-100-000-38600 | Revenue     | TRANSFERS IN - HOTEL TAX                     | -                 | -                 | -                 | -                 | -                 | -                 | -             |
| 001-100-000-38660 | Revenue     | TRANSFERS IN - Seized Assets Fund            | 8,160             | 8,160             | 8,160             | 41,410            | 83,403            | 54,022            | -49.60%       |
| 001-100-000-39309 | Revenue     | GRANTS - (Incl. Charitable Games, Pull-tabs) | 141,184           | 18,847            | 729,154           | 13,000            | -                 | 42,036            | -             |
| 001-100-000-39311 | Revenue     | STATE GRANT-TOBACCO COMPLIANCE               | 1,210             | -                 | -                 | -                 | -                 | -                 | -             |
| 001-100-000-39600 | Revenue     | PENALTY INCOME                               | 100               | 225               | -                 | 100               | 150               | 150               | 0.00%         |
| 001-100-000-39900 | Revenue     | MISCELLANEOUS INCOME                         | 78,835            | 91,897            | 90,874            | 668,000           | 269,287           | 296,267           | 10.02%        |
| 001-100-000-39920 | Revenue     | SALE SURPLUS PROPERTY-M & MGR                | 106               | 2,117             | 22,637            | 1,000             | 3,697             | 2,000             | -45.90%       |
| 001-100-000-39930 | Revenue     | REIMBURSEMENT - INS/WC/LIAB                  | 14,869            | 53,231            | 13,562            | 27,500            | 1,863             | 5,000             | 168.38%       |
| 001-100-000-39935 | Revenue     | FALSE ALARM CALLS                            | 17,000            | 100               | 900               | -                 | 6,050             | 3,000             | -50.41%       |
| 001-100-000-39940 | Revenue     | FINGERPRINTING                               | 2,600             | 1,960             | -                 | 1,775             | 200               | 200               | 0.00%         |
| 001-100-000-39951 | Revenue     | SPECIAL POLICE DETAILS                       | 1,000             | -                 | -                 | -                 | -                 | -                 | -             |
| 001-100-000-39954 | Revenue     | REFUSE STICKERS                              | 65,145            | 66,196            | 35,989            | 53,340            | 18,618            | 22,640            | 21.60%        |
| <b>Totals</b>     |             |  | <b>11,731,227</b> | <b>13,065,089</b> | <b>11,702,844</b> | <b>12,177,753</b> | <b>13,316,374</b> | <b>13,204,191</b> | <b>-0.84%</b> |

General Fund Line Items  
Fiscal Year 2023

GENERAL FUND LINE ITEMS

| Acct #            | Cost Center       | Description                       | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|-------------------|-------------------|-----------------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 001-200-201-40000 | Elected Officials | SALARIES-MAYOR & COUNCIL          | 74,800      | 75,200      | 74,400      | 77,823      | 74,000         | 74,800      | 1.08%        |
| 001-200-201-40100 | Elected Officials | FICA EXPENSE                      | 4,638       | 4,663       | 4,613       | 4,826       | 4,588          | 4,638       | 1.09%        |
| 001-200-201-40101 | Elected Officials | MEDICARE EXPENSE                  | 1,085       | 1,090       | 1,079       | 1,129       | 1,023          | 1,085       | 6.06%        |
| 001-200-201-40200 | Elected Officials | IMRF EXPENSE                      |             |             |             |             | 118            | -           | -100.00%     |
| 001-200-201-43700 | Elected Officials | NOTARY FEE                        | 64          | 0           |             | 150         |                |             |              |
| 001-200-201-44400 | Elected Officials | TRAVEL, TRAINING & MEETINGS       | 4,768       | 4,646       | 104         | 7,250       | 1,860          | 7,300       | 292.47%      |
| 001-200-201-44601 | Elected Officials | POSTAGE-NEWSLETTER                | 13,027      | 11,082      | 13,346      | 14,235      | 13,945         | 14,750      | 5.77%        |
| 001-200-201-44700 | Elected Officials | PRINTING/PUBLISHING               | 1,119       | 1,388       | 1,550       | 1,750       | 1,510          | 1,750       | 15.89%       |
| 001-200-201-44701 | Elected Officials | PRINTING NEWSLETTER               | 11,949      | 11,758      | 13,100      | 14,000      | 11,748         | 14,000      | 19.17%       |
| 001-200-201-45400 | Elected Officials | OTHER PROFESSIONAL SERVICES       | 75          | 46          | 777         | 100         | 1,458          | 100         | -93.14%      |
| 001-200-201-46800 | Elected Officials | CODIFICATION                      | 5,985       | 2,996       | 7,068       | 4,500       | 2,000          | 9,000       | 350.00%      |
| 001-200-201-46900 | Elected Officials | DUES, SUBSCRIPTIONS & BOOKS       | 4,009       | 4,349       | 3,641       | 4,150       | 3,860          | 4,375       | 13.34%       |
| 001-200-201-47200 | Elected Officials | OTHER SUPPLIES                    | 619         | 1,039       | 0           | 1,000       | 200            | 500         | 150.00%      |
| 001-200-201-48700 | Elected Officials | MISCELLANEOUS EXPENSE             |             | -15         | 138         | 4,000       | 456            | 1,000       | 119.30%      |
| 001-200-201-48710 | Elected Officials | EMPLOYEE & VOLUNTEER APPRECIATION | 2,626       | 3,960       | 2,391       | 4,700       | 4,009          | 5,500       | 37.19%       |
| 001-200-201-48711 | Elected Officials | COUNCIL SPONSORSHIPS              | 500         | 500         | 0           | 1,000       | 1,000          | 1,000       | 0.00%        |
| <b>Totals</b>     |                   |                                   | 125,264     | 122,702     | 122,207     | 140,613     | 121,775        | 139,798     | 14.80%       |

GENERAL FUND LINE ITEMS

| Budget 2023    | 22-23 Growth  |
|----------------|---------------|
| 222,200        | 14.40%        |
| 10,000         | -7.75%        |
| 2,500          |               |
| 25,000         | 25.00%        |
| <b>259,700</b> | <b>15.39%</b> |

| Acct #            | Cost Center | Description             | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 |
|-------------------|-------------|-------------------------|-------------|-------------|-------------|-------------|----------------|
| 001-250-251-45100 | Legal       | LEGAL - CORPORATE       | 186,102     | 223,092     | 194,568     | 220,000     | 194,230        |
| 001-250-251-45101 | Legal       | LEGAL - CITY PROSECUTOR | 10,780      | 10,085      | 8,890       | 12,000      | 10,840         |
| 001-250-251-45102 | Legal       | LEGAL - LITIGATION      |             |             |             | 10,000      |                |
| 001-250-251-45103 | Legal       | LEGAL - LABOR RELATIONS | 16,605      | 44,294      | 38,796      | 30,000      | 20,000         |
| <b>Totals</b>     |             |                         | 213,487     | 277,471     | 242,254     | 272,000     | 225,070        |

| Budget 2023    | 22-23 Growth   |
|----------------|----------------|
| 269,819        | 17.08%         |
| 5,000          | 900.00%        |
| 17,039         | 19.49%         |
| 3,985          | 20.28%         |
| 24,816         | 0.46%          |
| 675            | 10.66%         |
| <b>16,230</b>  | <b>20.01%</b>  |
| -              | -100.00%       |
| <b>9,315</b>   | <b>72.50%</b>  |
| <b>17,200</b>  | <b>17.01%</b>  |
| <b>31,955</b>  | <b>-29.75%</b> |
| <b>634</b>     | <b>0.00%</b>   |
| <b>100</b>     | <b>11.11%</b>  |
| <b>500</b>     | <b>-58.33%</b> |
| <b>460</b>     | <b>0.00%</b>   |
| <b>4,500</b>   | <b>2.17%</b>   |
| <b>22,640</b>  | <b>12.53%</b>  |
| <b>424,868</b> |                |

| Acct #            | Cost Center | Description                   | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 |
|-------------------|-------------|-------------------------------|-------------|-------------|-------------|-------------|----------------|
| 001-400-401-40000 | Finance     | SALARIES - FINANCE DEPT       | 256,584     | 272,386     | 252,136     | 253,618     | 230,459        |
| 001-400-401-40001 | Finance     | OVERTIME - FINANCE DEPT       | 1,004       | 8,542       | 9           | 5,000       | 500            |
| 001-400-401-40100 | Finance     | FICA EXPENSE                  | 14,494      | 16,413      | 14,952      | 16,034      | 14,260         |
| 001-400-401-40101 | Finance     | MEDICARE EXPENSE              | 3,501       | 3,839       | 3,497       | 3,750       | 3,313          |
| 001-400-401-40200 | Finance     | IMRF EXPENSE                  | 26,431      | 27,321      | 26,829      | 28,648      | 24,703         |
| 001-400-401-40705 | Finance     | TELECOMMUNICATION TAX REBATES | 759         | 619         | 584         | 750         | 610            |
| 001-400-401-41100 | Finance     | MAINTENANCE - EQUIPMENT       |             |             |             |             |                |
| 001-400-401-41103 | Finance     | MAINTENANCE - SOFTWARE        |             |             |             |             |                |
| 001-400-401-42850 | Finance     | CITY NETWORK                  |             |             |             |             |                |
| 001-400-401-42950 | Finance     | CREDIT CARD FEES              | 14,221      | 12,574      | 8,766       | 13,500      | 13,524         |
| 001-400-401-43400 | Finance     | TELEPHONE                     |             |             |             |             |                |
| 001-400-401-43700 | Finance     | NOTARY FEE                    | 65          | 54          | 10          | 65          | 65             |
| 001-400-401-44400 | Finance     | TRAVEL, TRAINING & MEETINGS   | 654         | 727         | 183         | 4,325       | 5,400          |
| 001-400-401-44600 | Finance     | POSTAGE                       |             |             |             |             |                |
| 001-400-401-44700 | Finance     | PRINTING/PUBLISHING           |             |             |             |             |                |
| 001-400-401-45200 | Finance     | AUDIT EXPENSE                 | 15,906      | 15,938      | 14,500      | 16,950      | 14,700         |
| 001-400-401-45210 | Finance     | COMPUTER SOFTWARE             |             |             |             |             |                |
| 001-400-401-45400 | Finance     | OTHER PROFESSIONAL SERVICES   | 145,515     | 158,294     | 8,085       | 24,360      | 45,485         |
| 001-400-401-45700 | Finance     | TRAINING & SEMINARS           |             |             |             |             |                |
| 001-400-401-46900 | Finance     | DUES, SUBSCRIPTIONS & BOOKS   | 609         | 397         | 934         | 634         | 634            |
| 001-400-401-47100 | Finance     | OFFICE SUPPLIES               |             |             |             |             |                |
| 001-400-401-47200 | Finance     | OTHER SUPPLIES                | 346         | 192         | 113         | 100         | 90             |
| 001-400-401-48700 | Finance     | MISCELLANEOUS EXPENSE         | 79          | 506         | 3,419       | 500         | 1,200          |
| 001-400-401-48703 | Finance     | GFOA REVIEW FEE               | 435         | 460         | 460         | 460         | 460            |
| 001-400-401-49500 | Finance     | EQUIPMENT PURCHASE            | 78          | 1,104       | 650         | 4,000       | -              |
| 001-400-401-49954 | Finance     | REFUSE STICKERS               | 77,280      | 60,480      | 20,703      | 53,820      | 22,160         |
| <b>Totals</b>     |             |                               | 557,961     | 579,846     | 355,830     | 426,514     | 377,563        |

GENERAL FUND LINE ITEMS

| Acct #            | Cost Center    | Description                 | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|-------------------|----------------|-----------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 001-300-301-40000 | Administration | SALARIES - ADMINISTRATION   | 312,157     | 327,548     | 336,367     | 357,752     | 366,070        | 459,237     | 25.45%       |
| 001-300-301-40001 | Administration | OVERTIME - ADMINISTRATION   | 7,048       | 6,144       | 6,596       | 10,000      | 7,721          | 10,000      | 29.52%       |
| 001-300-301-40006 | Administration | UNEMPLOYMENT INSURANCE      |             |             | 14,030      |             | 14,030         | -           | -100.00%     |
| 001-300-301-40100 | Administration | FICA EXPENSE                | 17,391      | 18,170      | 19,283      | 22,801      | 19,979         | 29,093      | 45.62%       |
| 001-300-301-40101 | Administration | MEDICARE EXPENSE            | 4,519       | 4,692       | 4,925       | 5,332       | 5,299          | 6,804       | 28.40%       |
| 001-300-301-40200 | Administration | IMRF EXPENSE                | 32,642      | 31,829      | 37,679      | 40,737      | 35,946         | 42,372      | 17.88%       |
| 001-300-301-40500 | Administration | COMMITTEES / COMMISSIONS    | 8,031       | 5,967       | 7,437       | 18,450      | 14,500         | 27,950      | 92.76%       |
| 001-300-301-44400 | Administration | TRAVEL, TRAINING & MEETINGS | 11,181      | 12,656      | 9,593       | 17,615      | 14,420         | 36,250      | 151.39%      |
| 001-300-301-45400 | Administration | OTHER PROFESSIONAL SERVICES | 13,179      | 31,217      | 4,006       | 5,000       | -              | 65,000      |              |
| 001-300-301-45710 | Administration | EDUCATION REIMBURSEMENT     | 2,311       | 995         | 1,872       | 3,000       | 2,500          | 3,000       | 20.00%       |
| 001-300-301-46600 | Administration | SENIOR SERVICES             | 15,000      | 16,867      | 17,509      | 60,000      | 45,000         | 55,000      | 22.22%       |
| 001-300-301-46900 | Administration | DUES, SUBSCRIPTIONS & BOOKS | 15,313      | 15,941      | 13,555      | 19,200      | 18,975         | 9,015       | -52.49%      |
| 001-300-301-47200 | Administration | OTHER SUPPLIES              |             | 66          | 1,558       | 2,000       | 1,000          | 1,000       | 0.00%        |
| 001-300-301-48700 | Administration | MISCELLANEOUS EXPENSE       | 2,745       | 1,955       | 79,643      | 2,400       | 1,700          | 2,400       | 41.18%       |
| 001-300-301-49500 | Administration | EQUIPMENT PURCHASE          | 375         | 650         | 913         | 1,700       | 6,500          | -           | -100.00%     |
| <b>Totals</b>     |                |                             | 448,406     | 475,550     | 554,966     | 565,987     | 553,640        | 747,121     | 34.95%       |

General Fund Line Items  
Fiscal Year 2023

GENERAL FUND LINE ITEMS

| Cost Center       | Actual 2019      | Actual 2020      | Actual 2021      | Budget 2022      | Projected 2022   | Budget 2023 | 22-23 Growth |
|-------------------|------------------|------------------|------------------|------------------|------------------|-------------|--------------|
| 001-500-501-40000 | 3,182,751        | 3,250,183        | 3,137,218        | 3,377,710        | 3,283,294        | 3,743,415   | 14.01%       |
| 001-500-501-40001 | 257,784          | 332,171          | 267,649          | 325,000          | 322,000          | 340,000     | 5.59%        |
| 001-500-501-40004 | 43,922           | 42,287           | 39,553           | 47,040           | 36,615           | 56,523      | 54.37%       |
| 001-500-501-40005 | 416,083          | 440,952          | 408,770          | 414,719          | 402,025          | 457,241     | 13.73%       |
| 001-500-501-40006 |                  |                  | 11,391           |                  | -                | -           |              |
| 001-500-501-40100 | 230,426          | 238,626          | 229,438          | 258,197          | 243,287          | 285,025     | 17.16%       |
| 001-500-501-40101 | 54,462           | 56,256           | 54,074           | 60,385           | 57,332           | 66,659      | 16.27%       |
| 001-500-501-40200 | 44,116           | 43,820           | 44,838           | 47,740           | 44,113           | 42,824      | -2.92%       |
| 001-500-501-40401 | 1,111,844        | 949,117          | 1,038,504        | 1,190,032        | 1,225,280        | 1,173,058   | -4.26%       |
| 001-500-501-41000 |                  |                  |                  |                  |                  | 34,240      | 2.09%        |
| 001-500-501-41100 | 22,903           | 21,049           | 19,942           | 34,043           | 33,540           | 41,675      | 0.20%        |
| 001-500-501-41110 | 82,369           | 52,028           | 32,544           | 67,975           | 41,590           | 404,825     | 0.17%        |
| 001-500-501-42800 | 373,356          | 384,452          | 291,892          | 404,136          | 404,136          | 1,500       | 0.00%        |
| 001-500-501-42900 | 3,412            | 4,256            | 1,158            | 1,500            | 1,500            | 13,000      | 6.16%        |
| 001-500-501-43400 | 19,416           | 24,113           | 27,086           | 28,000           | 12,246           | -           | -100.00%     |
| 001-500-501-43700 | 241              | 162              | 172              | 128              | 162              | 36,334      | -54.51%      |
| 001-500-501-44300 | 2,154            | 2,191            | 5,440            | 36,927           | 79,879           | 29,045      | 54.82%       |
| 001-500-501-44400 | 26,669           | 17,700           | 7,069            | 26,870           | 18,761           | 6,500       | 38.30%       |
| 001-500-501-44700 | 2,427            | 3,892            | 1,682            | 8,000            | 4,700            | 4,000       | 100.00%      |
| 001-500-501-44850 | 4,565            | 2,710            | 360              | 6,000            | 2,000            | 23,940      | 11.35%       |
| 001-500-501-45400 | 35,387           | 22,981           | 20,747           | 22,765           | 21,500           | 3,200       | 0.00%        |
| 001-500-501-45402 | 3,253            | 2,482            | 2,180            | 3,200            | 3,200            | 3,000       | -63.77%      |
| 001-500-501-45710 | 12,231           | 5,424            | 12,726           | 9,828            | 8,280            | 19,315      | -64.06%      |
| 001-500-501-46900 | 41,869           | 82,476           | 63,415           | 64,373           | 53,745           | 17,400      | -10.12%      |
| 001-500-501-47200 | 5,995            | 7,148            | 6,140            | 18,900           | 19,359           | 14,340      | 61.49%       |
| 001-500-501-47210 | 32,295           | 8,099            | 1,173            | 8,200            | 8,880            | 46,150      | -8.61%       |
| 001-500-501-47300 | 29,879           | 29,751           | 31,143           | 53,005           | 50,500           | 1,000       | 300.00%      |
| 001-500-501-47304 | 442              | 135              |                  | 500              | 250              | 64,000      | 4.23%        |
| 001-500-501-47600 | 58,481           | 14,425           | 58,284           | 47,700           | 61,405           | 375         | 0.00%        |
| 001-500-501-48401 |                  | -                |                  | 375              | 375              | 12,300      | 140.23%      |
| 001-500-501-48700 | 339              | 288              | 3,471            | 12,300           | 5,120            | 4,000       | 166.67%      |
| 001-500-501-48701 | 915              | 1,354            | 1,526            | 2,500            | 1,500            | 10,400      | 246.67%      |
| 001-500-501-48702 | 7,100            | 9,798            | -                | 10,125           | 3,000            | 49,893      | 475.93%      |
| 001-500-501-49500 | 58,013           | 9,250            | 22,385           | 2,110            | 8,663            | -           |              |
| 001-500-501-49503 | 5,117            | 316              |                  | 2,000            | -                | 7,005,177   | 8.47%        |
| <b>Totals</b>     | <b>6,170,216</b> | <b>6,059,892</b> | <b>5,841,970</b> | <b>6,592,283</b> | <b>6,458,237</b> |             |              |

| Acct #            | Description                    | Actual 2019      | Actual 2020      | Actual 2021      | Budget 2022      | Projected 2022   |
|-------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| 001-500-501-40000 | SALARIES - POLICE SWORN        | 3,182,751        | 3,250,183        | 3,137,218        | 3,377,710        | 3,283,294        |
| 001-500-501-40001 | OVERTIME - POLICE              | 257,784          | 332,171          | 267,649          | 325,000          | 322,000          |
| 001-500-501-40004 | SALARIES-CROSSING GUARDS       | 43,922           | 42,287           | 39,553           | 47,040           | 36,615           |
| 001-500-501-40005 | POLICE-NON-SWORN               | 416,083          | 440,952          | 408,770          | 414,719          | 402,025          |
| 001-500-501-40006 | UNEMPLOYMENT INSURANCE         |                  |                  | 11,391           |                  | -                |
| 001-500-501-40100 | FICA EXPENSE                   | 230,426          | 238,626          | 229,438          | 258,197          | 243,287          |
| 001-500-501-40101 | MEDICARE EXPENSE               | 54,462           | 56,256           | 54,074           | 60,385           | 57,332           |
| 001-500-501-40200 | IMRF EXPENSE                   | 44,116           | 43,820           | 44,838           | 47,740           | 44,113           |
| 001-500-501-40401 | CITY CONTR. TO POLICE PENSION  | 1,111,844        | 949,117          | 1,038,504        | 1,190,032        | 1,225,280        |
| 001-500-501-41000 | MAINTENANCE - BUILDING         |                  |                  |                  |                  |                  |
| 001-500-501-41100 | MAINTENANCE - EQUIPMENT        | 22,903           | 21,049           | 19,942           | 34,043           | 33,540           |
| 001-500-501-41110 | MAINTENANCE - AUTOS            | 82,369           | 52,028           | 32,544           | 67,975           | 41,590           |
| 001-500-501-42800 | COMMUNICATIONS SERVICES        | 373,356          | 384,452          | 291,892          | 404,136          | 404,136          |
| 001-500-501-42900 | ANIMAL CONTROL                 | 3,412            | 4,256            | 1,158            | 1,500            | 1,500            |
| 001-500-501-43400 | TELEPHONE                      | 19,416           | 24,113           | 27,086           | 28,000           | 12,246           |
| 001-500-501-43700 | NOTARY FEE                     | 241              | 162              | 172              | 128              | 162              |
| 001-500-501-44300 | RENT EXPENSE                   | 2,154            | 2,191            | 5,440            | 36,927           | 79,879           |
| 001-500-501-44400 | TRAVEL, TRAINING & MEETINGS    | 26,669           | 17,700           | 7,069            | 26,870           | 18,761           |
| 001-500-501-44700 | PRINTING/PUBLISHING            | 2,427            | 3,892            | 1,682            | 8,000            | 4,700            |
| 001-500-501-44850 | ADMINISTRATIVE TOWING EXPENSE  | 4,565            | 2,710            | 360              | 6,000            | 2,000            |
| 001-500-501-45400 | OTHER PROFESSIONAL SERVICES    | 35,387           | 22,981           | 20,747           | 22,765           | 21,500           |
| 001-500-501-45402 | PROFESSIONAL ADJUDICATION SVCS | 3,253            | 2,482            | 2,180            | 3,200            | 3,200            |
| 001-500-501-45710 | EDUCATION REIMBURSEMENT        | 12,231           | 5,424            | 12,726           | 9,828            | 8,280            |
| 001-500-501-46900 | DUES, SUBSCRIPTIONS & BOOKS    | 41,869           | 82,476           | 63,415           | 64,373           | 53,745           |
| 001-500-501-47200 | OTHER SUPPLIES                 | 5,995            | 7,148            | 6,140            | 18,900           | 19,359           |
| 001-500-501-47210 | AMMUNITION & SUPPLIES          | 32,295           | 8,099            | 1,173            | 8,200            | 8,880            |
| 001-500-501-47300 | UNIFORMS                       | 29,879           | 29,751           | 31,143           | 53,005           | 50,500           |
| 001-500-501-47304 | UNIFORMS-CROSSING GUARDS       | 442              | 135              |                  | 500              | 250              |
| 001-500-501-47600 | GAS/OIL EXPENSE                | 58,481           | 14,425           | 58,284           | 47,700           | 61,405           |
| 001-500-501-48401 | COLLECTION AGENCY FEES         |                  | -                |                  | 375              | 375              |
| 001-500-501-48700 | MISCELLANEOUS EXPENSE          | 339              | 288              | 3,471            | 12,300           | 5,120            |
| 001-500-501-48701 | INVESTIGATIONS                 | 915              | 1,354            | 1,526            | 2,500            | 1,500            |
| 001-500-501-48702 | PUBLIC RELATIONS               | 7,100            | 9,798            | -                | 10,125           | 3,000            |
| 001-500-501-49500 | EQUIPMENT PURCHASE             | 58,013           | 9,250            | 22,385           | 2,110            | 8,663            |
| 001-500-501-49503 | EQUIPMENT-MAINTENANCE SUPRV    | 5,117            | 316              |                  | 2,000            | -                |
| <b>Totals</b>     |                                | <b>6,170,216</b> | <b>6,059,892</b> | <b>5,841,970</b> | <b>6,592,283</b> | <b>6,458,237</b> |

General Fund Line Items  
Fiscal Year 2023

GENERAL FUND LINE ITEMS

| Budget 2023 | 22-23 Growth |
|-------------|--------------|
| 700,954     | 18.80%       |
| 90,000      | 7.29%        |
| 49,039      | 21.73%       |
| 11,469      | 25.83%       |
| 71,423      | 21.13%       |
| 70,000      | 0.00%        |
| 199,000     | 46.84%       |
| 137,700     | 30.27%       |
| 30,000      | 200.00%      |
| 4,000       | 0.00%        |
| 1,500       | 0.00%        |
| 30,000      | 20.00%       |
| 55,000      | 10.00%       |
| 9,250       | 37.04%       |
| 17,900      | 70.07%       |
| 244,650     | 189.53%      |
| 3,500       | -56.25%      |
| 6,200       | 8.77%        |
| 760         | 35.71%       |
| 1,725       | 0.00%        |
| 20,000      | 566.67%      |
| 8,000       | 25.00%       |
| 34,170      | 50.00%       |
| 144,000     | 144.07%      |
| 214,000     |              |
| 7,000       |              |
| 2,161,240   | 55.16%       |

| Acct #            | Cost Center | Description                  | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 |
|-------------------|-------------|------------------------------|-------------|-------------|-------------|-------------|----------------|
| 001-700-701-4000  | Streets     | SALARIES - STREETS           | 563,822     | 574,203     | 579,989     | 599,767     | 590,012        |
| 001-700-701-4001  | Streets     | OVERTIME - STREETS           | 114,679     | 82,837      | 109,040     | 90,000      | 83,884         |
| 001-700-701-4010  | Streets     | FICA EXPENSE                 | 40,229      | 38,053      | 40,830      | 42,766      | 40,286         |
| 001-700-701-4010  | Streets     | MEDICARE EXPENSE             | 9,409       | 8,900       | 9,549       | 10,002      | 9,115          |
| 001-700-701-40200 | Streets     | IMRF EXPENSE                 | 68,961      | 62,772      | 74,063      | 76,408      | 58,962         |
| 001-700-701-41100 | Streets     | MAINTENANCE - EQUIPMENT      | 67,046      | 128,799     | 112,703     | 70,000      | 70,000         |
| 001-700-701-41200 | Streets     | MAINTENANCE - STREETS        | 360,650     | 486,758     | (28,483)    | 226,062     | 135,525        |
| 001-700-701-41300 | Streets     | MAINTENANCE - GROUNDS        | 11,858      | 26,238      | 57,730      | 146,200     | 105,700        |
| 001-700-701-41315 | Streets     | MAINTENANCE-TREES            | 22,670      | 10,180      | 6,130       | 25,000      | 10,000         |
| 001-700-701-41316 | Streets     | MAINTENANCE - STREAMS        | -           | -           | -           | 4,000       | 4,000          |
| 001-700-701-42600 | Streets     | GARBAGE REMOVAL              | 1,717       | 2,310       | 2,050       | 1,500       | 1,500          |
| 001-700-701-43800 | Streets     | UTILITIES                    | 26,213      | 21,832      | 28,253      | 25,000      | 25,000         |
| 001-700-701-44000 | Streets     | MAINTENANCE - STREET LIGHTS  | 36,342      | 19,795      | 11,218      | 50,000      | 50,000         |
| 001-700-701-44300 | Streets     | RENT EXPENSE                 | 4,651       | 5,731       | 6,210       | 9,000       | 6,750          |
| 001-700-701-44400 | Streets     | TRAVEL, TRAINING & MEETINGS  | 5,164       | 11,154      | 6,156       | 19,750      | 10,525         |
| 001-700-701-44700 | Streets     | PRINTING/PUBLISHING          |             |             |             |             |                |
| 001-700-701-45300 | Streets     | ENGINEERING                  | 147,141     | 190,916     | 119,910     | 138,450     | 84,500         |
| 001-700-701-45400 | Streets     | OTHER PROFESSIONAL SERVICES  | 71,634      | 99,218      | 553         | 3,500       | 8,000          |
| 001-700-701-45401 | Streets     | J.U.L.I.E.                   | 3,019       | 743         | 4,912       | 6,200       | 5,700          |
| 001-700-701-45700 | Streets     | TRAINING & SEMINARS          |             |             |             |             |                |
| 001-700-701-46900 | Streets     | DUES, SUBSCRIPTIONS & BOOKS  | 494         | 724         | 2,992       | 660         | 560            |
| 001-700-701-47200 | Streets     | OTHER SUPPLIES               | 2,819       | 1,908       | 922         | 1,725       | 1,725          |
| 001-700-701-47220 | Streets     | SMALL TOOLS                  | 2,018       | 2,708       | 2,087       | 20,000      | 3,000          |
| 001-700-701-47300 | Streets     | UNIFORMS                     | 4,834       | 4,017       | 3,884       | 6,400       | 6,400          |
| 001-700-701-47600 | Streets     | GAS/OIL EXPENSE              | 26,613      | 3,332       | 27,394      | 26,000      | 22,780         |
| 001-700-701-48700 | Streets     | MISCELLANEOUS EXPENSE        | 26,277      | 34,632      | 42,110      | 180,000     | 59,000         |
| 001-700-701-49476 | Streets     | ROAD PROJECTS                |             |             |             | 528,000     |                |
| 001-700-701-49500 | Streets     | EQUIPMENT PURCHASE           | 12,583      | -           | 4,336       | 9,000       |                |
| 001-700-701-49503 | Streets     | EQUIPMENT-MAINTENANCE SUPRVR | 7,030       | 702         | -           |             |                |
| <b>Totals</b>     |             |                              | 1,637,873   | 1,818,462   | 1,224,538   | 2,315,390   | 1,392,924      |

General Fund Line Items  
Fiscal Year 2023

GENERAL FUND LINE ITEMS

| Acct #            | Cost Center   | Description                    | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|-------------------|---------------|--------------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 001-600-601-4000  | Community Dev | SALARIES - COMMUNITY DVLPMT    | 728,245     | 735,217     | 734,488     | 779,827     | 771,713        | 826,994     | 7.16%        |
| 001-600-601-4001  | Community Dev | OVERTIME - COMMUNITY DVLPMT    | 1,745       | 1,141       | 1,146       | 2,000       | 460            | 2,000       | 334.78%      |
| 001-600-601-4003  | Community Dev | SALARIES - PLAN COMMISSION     | 2,430       | 2,590       | 2,335       | 2,470       | 2,400          | 2,500       | 4.17%        |
| 001-600-601-4010  | Community Dev | FICA EXPENSE                   | 41,464      | 42,520      | 43,279      | 48,473      | 43,818         | 51,398      | 17.30%       |
| 001-600-601-4010  | Community Dev | MEDICARE EXPENSE               | 10,165      | 10,216      | 10,306      | 11,337      | 10,149         | 12,020      | 18.44%       |
| 001-600-601-40200 | Community Dev | IMRF EXPENSE                   | 72,304      | 70,010      | 75,048      | 79,773      | 74,651         | 69,001      | -7.57%       |
| 001-600-601-41110 | Community Dev | MAINTENANCE - AUTOS            | 1,822       | 1,847       | 2,963       | 4,500       | 4,500          | 4,500       | 0.00%        |
| 001-600-601-43700 | Community Dev | NOTARY FEE                     | 59          | -           | 54          | 100         | 100            | 100         | 0.00%        |
| 001-600-601-44400 | Community Dev | TRAVEL, TRAINING & MEETINGS    | 7,707       | 24,558      | 2,718       | 27,300      | 27,350         | 39,650      | 44.97%       |
| 001-600-601-44700 | Community Dev | PRINTING / PUBLISHING          | 401         | 1,229       | 1,962       | 2,700       | 1,750          | 2,000       | 14.29%       |
| 001-600-601-45210 | Community Dev | COMPUTER SOFTWARE              | -           | 3,564       | -           | -           | -              | -           | -            |
| 001-600-601-45300 | Community Dev | ENGINEERING                    | 132,363     | 276,199     | 101,390     | 85,000      | 65,000         | 50,000      | -23.08%      |
| 001-600-601-45400 | Community Dev | OTHER PROFESSIONAL SERVICES    | 16,813      | 51,652      | 27,148      | 56,600      | 34,750         | 18,000      | -48.20%      |
| 001-600-601-45404 | Community Dev | BLDG PERMIT REVIEW & INSPECT   | 5,200       | 8,850       | 28,200      | 33,000      | 38,000         | 26,000      | -31.58%      |
| 001-600-601-45405 | Community Dev | ELEVATOR INSPECTIONS           | 9,250       | 8,723       | 5,931       | 12,000      | 12,000         | 12,500      | 4.17%        |
| 001-600-601-45406 | Community Dev | LANDSCAPE REVIEW & INSPECTIONS | 2,465       | 3,371       | 8,713       | 8,000       | 8,000          | 8,000       | 0.00%        |
| 001-600-601-45701 | Community Dev | TRAINING - PLAN COMMISSION     | -           | -           | 225         | 1,200       | 1,200          | 1,200       | 0.00%        |
| 001-600-601-46000 | Community Dev | PRELIMINARY CONSULT            | -           | -           | 182         | 1,500       | 1,500          | 1,500       | 0.00%        |
| 001-600-601-46900 | Community Dev | DUES, SUBSCRIPTIONS & BOOKS    | 1,866       | 6,523       | 5,346       | 9,792       | 10,455         | 8,730       | -16.50%      |
| 001-600-601-47200 | Community Dev | OTHER SUPPLIES                 | 553         | 89          | -           | 900         | 1,700          | 4,000       | 135.29%      |
| 001-600-601-47300 | Community Dev | UNIFORMS                       | 106         | 314         | 40          | 550         | 1,300          | 550         | -57.69%      |
| 001-600-601-48700 | Community Dev | MISCELLANEOUS EXPENSE          | 1,491       | 2,753       | 942         | 2,899       | 2,950          | 2,900       | -1.69%       |
| 001-600-601-49200 | Community Dev | LAND PURCHASE                  | -           | -           | -           | -           | -              | 1,500       | 20.00%       |
| 001-600-601-49500 | Community Dev | EQUIPMENT PURCHASE             | 6,006       | -           | 1,995       | 1,500       | 1,250          | 1,500       | 20.00%       |
| <b>Totals</b>     |               |                                | 1,042,455   | 1,251,366   | 1,054,411   | 1,171,421   | 1,114,996      | 1,145,043   | 2.69%        |

General Fund Line Items  
Fiscal Year 2023



GENERAL FUND LINE ITEMS

| Acct #            | Cost Center | Description                  | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|-------------------|-------------|------------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 001-500-502-40000 | EMA         | SALARIES - E.M.A.            | 5,100       | 2,400       | 12,950      | 27,900      | 24,975         | 27,900      | 11.71%       |
| 001-500-502-40100 | EMA         | FICA EXPENSE                 | 316         | 149         | 803         | 1,730       | 1,634          | 1,730       | 5.88%        |
| 001-500-502-40101 | EMA         | MEDICARE EXPENSE             | 74          | 35          | 188         | 405         | 383            | 405         | 5.74%        |
| 001-500-502-41100 | EMA         | MAINTENANCE - EQUIPMENT      | 3,643       | 6,014       | 1,062       | 1,809       | 1,809          | 1,809       | 0.00%        |
| 001-500-502-41110 | EMA         | MAINTENANCE - AUTO           | 6,218       | 400         | 257         | 3,500       | 1,500          | 7,300       | 386.67%      |
| 001-500-502-42700 | EMA         | MAINTENANCE - COMMUNICATIONS | -           | -           | -           | 1,750       | 1,750          | 1,750       | 0.00%        |
| 001-500-502-43400 | EMA         | TELEPHONE                    | 667         | 1,150       | 1,437       | 1,350       | 1,702          | 1,500       | -11.87%      |
| 001-500-502-44400 | EMA         | TRAVEL, TRAINING & MEETINGS  | -           | -           | -           | 4,500       | 2,000          | 4,500       | 125.00%      |
| 001-500-502-46900 | EMA         | DUES, SUBSCRIPTIONS & BOOKS  | -           | -           | -           | 100         | 100            | 100         | 0.00%        |
| 001-500-502-47200 | EMA         | OTHER SUPPLIES               | 487         | 631         | 26          | 2,700       | 2,700          | 2,700       | 0.00%        |
| 001-500-502-47300 | EMA         | UNIFORMS                     | -           | 5,393       | 670         | 1,000       | 1,000          | 1,000       | 0.00%        |
| 001-500-502-47600 | EMA         | GAS / OIL EXPENSE            | 266         | 87          | 87          | 750         | 750            | 750         | 0.00%        |
| 001-500-502-48700 | EMA         | MISCELLANEOUS EXPENSE        | -           | 718         | -           | 1,500       | 1,500          | 1,500       | 0.00%        |
| 001-500-502-49500 | EMA         | EQUIPMENT PURCHASE           | -           | 7,992       | -           | 1,100       | 500            | 1,700       | 240.00%      |
| <b>Totals</b>     |             |                              | 16,771      | 24,969      | 17,480      | 50,094      | 42,303         | 54,644      | 29.17%       |

| Acct #            | Cost Center  | Description                 | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|-------------------|--------------|-----------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 001-500-504-44400 | Police Comm. | TRAVEL, TRAINING & MEETINGS | -           | -           | -           | 2,800       | 800            | 2,800       | 250.00%      |
| 001-500-504-44700 | Police Comm. | PRINTING / PUBLISHING       | -           | 4,265       | 10,422      | 500         | 6,500          | 500         | -92.31%      |
| 001-500-504-45100 | Police Comm. | LEGAL SERVICES              | -           | -           | -           | 730         | 630            | 730         | 0.00%        |
| 001-500-504-45400 | Police Comm. | OTHER PROFESSIONAL SERVICES | 25          | 25          | -           | -           | -              | 11,100      | -48.15%      |
| 001-500-504-45800 | Police Comm. | TESTING                     | 3,449       | 1,365       | 20,669      | 730         | 21,407         | 730         | 15.87%       |
| 001-500-504-46900 | Police Comm. | DUES, SUBSCRIPTIONS & BOOKS | 375         | 125         | 250         | 4,030       | 29,337         | 15,130      | -48.43%      |
| <b>Totals</b>     |              |                             | 3,824       | 5,780       | 31,341      | 4,030       | 29,337         | 15,130      | -48.43%      |

GENERAL FUND LINE ITEMS

| Acct #            | Cost Center | Description              | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|-------------------|-------------|--------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 001-700-708-40000 | Muni Van    | SALARIES - MUNICIPAL VAN | 29,748      | 21,369      |             |             |                |             |              |
| 001-700-708-40100 | Muni Van    | FICA EXPENSE             | 1,844       | 1,325       |             |             |                |             |              |
| 001-700-708-40101 | Muni Van    | MEDICARE EXPENSE         | 431         | 310         |             |             |                |             |              |
| 001-700-708-41110 | Muni Van    | MAINTENANCE - AUTO       | 223         | 3,783       |             |             |                |             |              |
| 001-700-708-44300 | Muni Van    | RENT EXPENSE             | 8,072       | 9,350       |             |             |                |             |              |
| 001-700-708-44700 | Muni Van    | PRINTING/PUBLISHING      |             |             |             |             |                |             |              |
| 001-700-708-47200 | Muni Van    | OTHER SUPPLIES           |             |             |             |             |                |             |              |
| 001-700-708-47600 | Muni Van    | GAS/OIL EXPENSE          | 2,157       | 496         |             |             |                |             |              |
| 001-700-708-48700 | Muni Van    | MISCELLANEOUS EXPENSE    |             | 986         |             |             |                |             |              |
| <b>Totals</b>     |             |                          | 42,475      | 37,619      | -           | -           | -              | -           | -            |

| Acct #        | Cost Center | Description            | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|---------------|-------------|------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 01-62-40000   | Streets R&B | SALARIES-ROAD & BRIDGE | 68,343      | 16,955      |             |             |                |             |              |
| 01-62-40001   | Streets R&B | OVERTIME-ROAD & BRIDGE | 798         | 153         |             |             |                |             |              |
| 01-62-40100   | Streets R&B | FICA EXPENSE           | 3,965       | 965         |             |             |                |             |              |
| 01-62-40101   | Streets R&B | MEDICARE EXPENSE       | 927         | 226         |             |             |                |             |              |
| 01-62-40200   | Streets R&B | IMRF EXPENSE           | 6,942       | 1,178       |             |             |                |             |              |
| 01-62-44500   | Streets R&B | CAPITAL FUND SUBSIDY   | 37,000      | 37,000      |             |             |                |             |              |
| <b>Totals</b> |             |                        | 117,975     | 56,477      | -           | -           | -              | -           | -            |

GENERAL FUND LINE ITEMS

| Budget 2023 | 22-23 Growth |
|-------------|--------------|
| 15,000      | 172.73%      |
| 5,200       | 15.56%       |
| 18,000      | 5.88%        |
| 1,000       | 0.00%        |
| 3,500       | 2.94%        |
| 12,000      | 20.00%       |
| 10,000      | 100.00%      |
| 800         | 60.00%       |
| 19,050      | 1.87%        |
| 84,550      | 28.89%       |

| Acct #            | Cost Center | Description                 | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 |
|-------------------|-------------|-----------------------------|-------------|-------------|-------------|-------------|----------------|
| 001-700-702-41000 | Parks & Rec | MAINTENANCE - BUILDING      | 3,936       | 2,447       | 31,811      | 5,500       | 5,500          |
| 001-700-702-41100 | Parks & Rec | MAINTENANCE-EQUIPMENT       | 2,159       | 1,790       | 5,645       | 4,500       | 4,500          |
| 001-700-702-41300 | Parks & Rec | MAINTENANCE GROUNDS         | 21,275      | 22,714      | 7,425       | 17,000      | 17,000         |
| 001-700-702-41315 | Parks & Rec | MAINTENANCE-TREES           | -           | -           | -           | 1,000       | 1,000          |
| 001-700-702-43800 | Parks & Rec | UTILITIES                   | 2,684       | 2,831       | 2,661       | 3,000       | 3,400          |
| 001-700-702-45400 | Parks & Rec | OTHER PROFESSIONAL SERVICES | 7,930       | 11,875      | 9,695       | 10,000      | 10,000         |
| 001-700-702-46700 | Parks & Rec | VETERANS MEMORIAL           | 3,695       | 2,191       | 7,522       | 5,000       | 5,000          |
| 001-700-702-48700 | Parks & Rec | MISCELLANEOUS EXPENSE       | 507         | -           | 122         | 750         | 500            |
| 001-700-702-48800 | Parks & Rec | ALBRIGHT STUDIO EXPENSES    | 8,008       | 14,537      | 4,588       | 18,700      | 18,700         |
| 001-700-702-49500 | Parks & Rec | EQUIPMENT PURCHASE          | 12,378      | -           | -           | -           | -              |
| <b>Totals</b>     |             |                             | 62,572      | 58,385      | 69,469      | 65,450      | 65,600         |

| Budget 2023 | 22-23 Growth |
|-------------|--------------|
| 96,781      | 11.64%       |
| 3,000       | 0.00%        |
| 6,186       | 16.32%       |
| 1,447       | 16.60%       |
| 7,437       | -2.58%       |
| 243,250     | 21.02%       |
| 1,000       | 0.00%        |
| 3,000       | -            |
| 400         | 33.33%       |
| 4,500       | 15.38%       |
| 900         | 0.00%        |
| 800         | 14.29%       |
| 1,500       | -            |
| 370,201     | 18.78%       |

| Acct #            | Cost Center   | Description                    | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 |
|-------------------|---------------|--------------------------------|-------------|-------------|-------------|-------------|----------------|
| 001-700-703-40000 | Bldgs & Grnds | SALARIES - BUILDINGS & GROUNDS | 80,700      | 77,674      | 79,198      | 90,247      | 86,688         |
| 001-700-703-40001 | Bldgs & Grnds | OVERTIME - BUILDINGS & GROUNDS | 2,991       | 2,571       | 4,424       | 3,000       | 3,000          |
| 001-700-703-40100 | Bldgs & Grnds | FICA EXPENSE                   | 5,063       | 4,850       | 5,062       | 5,781       | 5,318          |
| 001-700-703-40101 | Bldgs & Grnds | MEDICARE EXPENSE               | 1,184       | 1,135       | 1,184       | 1,352       | 1,241          |
| 001-700-703-40200 | Bldgs & Grnds | IMRF EXPENSE                   | 7,541       | 7,321       | 8,300       | 8,505       | 7,634          |
| 001-700-703-41000 | Bldgs & Grnds | MAINTENANCE - BUILDINGS        | 135,315     | 149,269     | 81,641      | 150,650     | 201,000        |
| 001-700-703-41110 | Bldgs & Grnds | MAINTENANCE - AUTO             | 150         | -           | -           | 150         | 1,000          |
| 001-700-703-44400 | Bldgs & Grnds | TRAVEL, TRAINING & MEETINGS    | 800         | -           | -           | 1,000       | -              |
| 001-700-703-46900 | Bldgs & Grnds | DUES & SUBSCRIPTIONS           | 197         | 205         | 390         | 300         | 300            |
| 001-700-703-47200 | Bldgs & Grnds | OTHER SUPPLIES                 | 3,871       | 2,399       | 2,336       | 4,000       | 3,900          |
| 001-700-703-47300 | Bldgs & Grnds | UNIFORMS                       | 900         | 1,012       | 703         | 900         | 900            |
| 001-700-703-47600 | Bldgs & Grnds | GAS/OIL EXPENSE                | 423         | 127         | 669         | 750         | 700            |
| 001-700-703-49300 | Bldgs & Grnds | BUILDING IMPROVEMENTS          | -           | -           | -           | -           | -              |
| 001-700-703-49500 | Bldgs & Grnds | EQUIPMENT PURCHASE             | -           | -           | 67          | -           | -              |
| <b>Totals</b>     |               |                                | 239,135     | 246,563     | 183,974     | 266,635     | 311,681        |

GENERAL FUND LINE ITEMS

| Acct #   | Cost Center  | Description                 | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected 2022 | Budget 2023 | 22-23 Growth |
|--|--------------|-----------------------------|-------------|-------------|-------------|-------------|----------------|-------------|--------------|
| 001-350-351-40400                                | Central Svcs | EMPLOYEE INSURANCE          | 1,005,533   | 986,782     | 983,179     | 1,072,411   | 993,539        | 1,125,271   | 13.26%       |
| 001-350-351-40403                                | Central Svcs | INSURANCE OPT-OUT PAYMENTS  | 3,110       | 5,353       | 2,996       | 5,000       | 5,250          | 5,702       | 8.61%        |
| 001-350-351-41100                                | Central Svcs | MAINTENANCE - EQUIPMENT     | 243,057     | 257,112     | 182,001     | 191,792     | 172,060        | 215,736     | 25.38%       |
| 001-350-351-41103                                | Central Svcs | MAINTENANCE - SOFTWARE      | 166,500     | 183,834     | 232,719     | 227,982     | 307,442        | 301,679     | -1.87%       |
| 001-350-351-42850                                | Central Svcs | CITY NETWORK                |             |             |             |             |                |             |              |
| 001-350-351-43300                                | Central Svcs | INSURANCE - GENERAL         | 106,225     | 81,977      | 101,020     | 111,411     | 115,803        | 123,909     | 7.00%        |
| 001-350-351-43301                                | Central Svcs | INSURANCE - LIABILITY       | 164,893     | 205,444     | 232,112     | 284,355     | 226,361        | 242,206     | 7.00%        |
| 001-350-351-43302                                | Central Svcs | INSURANCE - WORKERS COMP    | 2,456       | 2,420       | 2,363       | 2,095       | 2,438          | 4,876       | 100.00%      |
| 001-350-351-43303                                | Central Svcs | INSURANCE - EE LIFE         | 79,165      | 79,631      | 37,515      | 56,000      | 67,780         | 70,909      | 4.62%        |
| 001-350-351-43400                                | Central Svcs | TELEPHONE                   | 717         | 896         | 1,094       | 717         | 717            | 717         | 0.00%        |
| 001-350-351-44300                                | Central Svcs | RENT EXPENSE                | 11,890      | 24,822      | 3,626       | 14,000      | 14,000         | 15,400      | 10.00%       |
| 001-350-351-44600                                | Central Svcs | POSTAGE                     | 1,411       | 2,624       | 2,074       | 3,500       | 2,000          | 3,000       | 50.00%       |
| 001-350-351-44700                                | Central Svcs | PRINTING/PUBLISHING         |             |             |             |             |                |             |              |
| 001-350-351-45210                                | Central Svcs | COMPUTER SOFTWARE           | 314,828     | 426,452     | 218,065     | 425,879     | 25,811         | 376,104     | 1357.15%     |
| 001-350-351-45400                                | Central Svcs | OTHER PROFESSIONAL SERVICES | 18,696      | 20,794      | 17,299      | 18,500      | 18,000         | 18,500      | 2.78%        |
| 001-350-351-47100                                | Central Svcs | OFFICE SUPPLIES             |             |             |             | 203,900     | 169,347        | 155,112     | -8.41%       |
| 001-350-351-49500                                | Central Svcs | EQUIPMENT PURCHASE          |             |             |             |             |                | 2,659,121   | 25.40%       |
| <b>Totals</b>                                    |              |                             | 2,118,481   | 2,278,141   | 2,016,063   | 2,617,542   | 2,120,548      | 2,659,121   |              |
| <b>Fund Total Rev</b>                            |              |                             | 11,731,227  | 13,065,089  | 11,702,844  | 12,177,753  | 13,316,374     | 13,204,191  | -0.84%       |
| <b>Fund Total Exp</b>                            |              |                             | 12,796,895  | 13,293,223  | 11,714,503  | 14,487,959  | 12,813,674     | 15,066,593  | 17.58%       |
| <b>Fiscal Year Variance</b>                      |              |                             | (1,065,668) | (228,134)   | (11,659)    | (2,310,206) | 502,700        | (1,862,402) |              |
| Total Fund Balance - Fiscal Year End             |              |                             | 12,462,222  | 12,234,088  | 12,222,429  |             | 12,725,129     | 10,862,727  |              |
| Non-Spendable Fund Balance                       |              |                             | 4,516,407   | 5,310,831   | 4,970,712   |             | 4,723,212      | 3,577,248   |              |
| <b>Assigned Fund Balance-Fiscal Year End (2)</b> |              |                             | -           | -           | 3,398,890   |             | -              | -           |              |
| <b>Unassigned Fund Balance @ 4/30</b>            |              |                             | 7,945,815   | 6,923,257   | 3,852,827   |             | 8,001,917      | 7,285,479   |              |

\* Re-stated, for comparative purposes, to reflect the re-classification of Assigned Fund Balance to Unassigned Fund Balance beginning with FY 2021  
 \*\* FY 2021 Includes \$682,940 in one-time CARES Act funding to partially fund Public Safety costs, without that funding, loss for the year would have totaled \$671,281

CAPITAL MAINTENANCE AND REPLACEMENT FUND LINE ITEMS

| Acct #            | Cost Center | Description                  | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
|-------------------|-------------|------------------------------|-------------|-------------|-------------|-------------|-------------------------|-------------|--------------|
| 002-100-000-30704 | Revenues    | AMUSEMENT TAX                | 305,106     | 222,708     | 35,535      | 65,588      | 135,857                 | 149,443     | 10.00%       |
| 002-100-000-30706 | Revenues    | SIMPLIFIED TELECOMM TAX      | 457,154     | 443,416     | 413,319     | 408,311     | 394,420                 | 371,036     | -5.93%       |
| 002-100-000-30710 | Revenues    | ELECTRIC UTILITY TAX         | 96,833      | 92,931      | 91,531      | 95,945      | 95,907                  | 96,000      | 0.10%        |
| 002-100-000-30711 | Revenues    | NATURAL GAS TAX              | 156,743     | 144,576     | 146,454     | 145,597     | 159,612                 | 178,765     | 12.00%       |
| 002-100-000-30713 | Revenues    | LOCAL MOTOR FUEL TAX         | 410,151     | 360,590     | 404,242     | 410,288     | 505,696                 | 514,790     | 1.80%        |
| 002-100-000-34600 | Revenues    | PHOTO ENFORCEMENT FINES      |             |             |             |             | 3,000                   | 9,000       | 0.00%        |
| 002-100-000-32100 | Revenues    | LIQUOR LICENSES ("CLASS "V") | 28,062      | 34,489      | 2,861       | 1,000       | 1,000                   | 1,000       | 0.00%        |
| 002-100-000-37700 | Revenues    | INTEREST INCOME              | 300,000     | 300,000     | 300,000     | 300,000     | 300,000                 | 400,000     | 33.33%       |
| 002-100-000-38600 | Revenues    | TRANSFER IN - HOTEL TAX      | 37,000      | 37,000      | 37,000      | 37,000      | 37,000                  | 37,000      | 0.00%        |
| 002-100-000-38602 | Revenues    | TRANSFERS IN - ROAD & BRIDGE |             |             |             |             |                         |             |              |
| 002-100-000-39309 | Revenues    | GRANTS                       | 4,723       | -           | 70,906      | 12,650      | -                       | 12,650      |              |
| 002-100-000-39900 | Revenues    | MISCELLANEOUS INCOME         | 39,145      | 7,086       | 12,455      | 18,000      | 20,600                  | 18,000      | -12.62%      |
| 002-100-000-39920 | Revenues    | SALE OF SURPLUS PROPERTY     | 28,409      | -           | 6,346       | -           | -                       | -           |              |
| 002-100-000-39931 | Revenues    | REIMBURSEMENT - POLICE AUTOS |             |             |             |             |                         |             |              |
| <b>Totals</b>     |             |                              | 1,863,326   | 1,642,796   | 1,562,954   | 1,494,379   | 1,653,092               | 1,787,684   | 8.14%        |

| Acct #                               | Cost Center    | Description             | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
|--------------------------------------|----------------|-------------------------|-------------|-------------|-------------|-------------|-------------------------|-------------|--------------|
| 002-100-101-41000                    | Streets        | MAINTENANCE - BUILDINGS | -           | 691         | 519,540     | 45,000      | 20,565                  | 230,000     | 1018.41%     |
| 002-100-101-41200                    | Streets        | MAINTENANCE-STREETS     | 16,314      | -           | -           | -           | -                       |             |              |
| 002-100-101-41230                    | Streets        | PAVEMENT PRESERVATION   |             |             | 43,780      | 44,958      | 43,780                  | 43,780      |              |
| 002-100-101-44300                    | Streets        | RENT EXPENSE            | 98,056      | 106,450     | 62,428      | 151,078     | 158,190                 | 290,832     | 83.85%       |
| 002-100-101-45300                    | Streets        | ENGINEERING             |             |             |             |             |                         |             |              |
| 002-100-101-49402                    | Streets        | SIDEWALKS               |             |             |             |             |                         |             |              |
| 002-100-101-49476                    | Streets        | ROAD PROJECTS           | 915,682     | 1,464,315   | 780,046     | 1,104,171   | 935,835                 | 1,321,538   | 41.21%       |
| 002-100-101-49500                    | Streets/Police | EQUIPMENT PURCHASE      | 191,852     | 506,537     | 69,456      | 124,600     | 66,103                  | 482,860     | 630.47%      |
| <b>Totals</b>                        |                |                         | 1,221,904   | 2,077,993   | 1,475,250   | 1,469,807   | 1,224,473               | 2,369,010   | 93.47%       |
|                                      |                | Fund Total Rev          | 1,863,326   | 1,642,796   | 1,562,954   | 1,494,379   | 1,653,092               | 1,787,684   | 8.14%        |
|                                      |                | Fund Total Exp          | 1,221,904   | 2,077,993   | 1,475,250   | 1,469,807   | 1,224,473               | 2,369,010   | 93.47%       |
|                                      |                | Variance                | 641,422     | (435,197)   | 87,704      | 24,572      | 428,619                 |             |              |
| <b>Assigned Fund Balance @ 04/30</b> |                |                         | 1,759,107   | 1,323,910   | 1,411,614   |             | 1,840,233               |             |              |
|                                      |                |                         |             |             |             |             |                         | (581,326)   |              |
|                                      |                |                         |             |             |             |             |                         | 1,258,907   |              |

POLICE PENSION FUND LINE ITEMS

| Acct #            | Cost Center | Description          | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
|-------------------|-------------|----------------------|-------------|-------------|-------------|-------------|-------------------------|-------------|--------------|
| 500-100-000-31900 | Revenue     | MEMBER CONTRIBUTIONS | 298,954     | 306,732     | 374,243     | 316,772     | 345,039                 | 331,282     | -3.99%       |
| 500-100-000-31901 | Revenue     | CITY CONTRIBUTION    | 1,111,844   | 949,246     | 1,038,504   | 1,190,032   | 1,225,301               | 1,173,058   | -4.26%       |
| 500-100-000-37700 | Revenue     | INVESTMENT INCOME    | 1,346,585   | 269,286     | 4,399,615   | 1,500,000   | 1,289,794               | 1,250,000   | -3.09%       |
| <b>Totals</b>     |             |                      | 2,757,383   | 1,525,264   | 5,812,362   | 3,006,804   | 2,860,134               | 2,754,340   | -3.70%       |

| Acct #                         | Cost Center    | Description                 | Actual 2019       | Actual 2020       | Actual 2021       | Budget 2022 | Projected Year-End 2022 | Budget 2023       | 22-23 Growth |
|--------------------------------|----------------|-----------------------------|-------------------|-------------------|-------------------|-------------|-------------------------|-------------------|--------------|
| 500-100-195-44400              | Pension Admin. | TRAVEL & MEETINGS           | 3,558             | 4,006             | 2,474             | 4,500       | 4,500                   | 4,500             | 0.00%        |
| 500-100-195-45100              | Pension Admin. | LEGAL EXPENSE               | 4,200             | 4,750             | 12,771            | 12,500      | 12,260                  | 15,000            | 22.35%       |
| 500-100-195-45400              | Pension Admin. | OTHER PROFESSIONAL SERVICES | 56,870            | 22,710            | 69,509            | 55,000      | 55,000                  | 55,000            | 0.00%        |
| 500-100-195-46900              | Pension Admin. | DUES, SUBSCRIPTIONS & BOOKS | 795               | 795               | 795               | 795         | 795                     | 795               | 0.00%        |
| 500-100-195-47400              | Pension Admin. | PENSION REFUNDS             | 13,058            |                   | 8,638             |             | 444,966                 |                   | -100.00%     |
| 500-100-195-47500              | Pension Admin. | PENSION PAYMENTS            | 995,914           | 1,018,107         | 1,042,845         | 1,073,161   | 1,164,998               | 1,289,414         | 10.68%       |
| <b>Totals</b>                  |                |                             | 1,074,395         | 1,050,368         | 1,137,032         | 1,145,956   | 1,682,519               | 1,364,709         | -18.89%      |
| Fund Total Rev                 |                |                             | 2,757,383         | 1,525,264         | 5,812,362         | 3,006,804   | 2,860,134               | 2,754,340         | -3.70%       |
| Fund Total Exp                 |                |                             | 1,074,395         | 1,050,368         | 1,137,032         | 1,145,956   | 1,682,519               | 1,364,709         | -18.89%      |
| Variance                       |                |                             | 1,682,988         | 474,896           | 4,675,330         | 1,860,848   | 1,177,615               | 1,389,631         |              |
| <b>Net Position @ April 30</b> |                |                             | <b>22,350,872</b> | <b>22,825,768</b> | <b>27,501,098</b> |             | <b>28,678,713</b>       | <b>30,068,344</b> |              |

Police Pension Fund Line Items  
Fiscal Year 2023

MOTOR FUEL TAX FUND LINE ITEMS

| Budget 2023 | 22-23 Growth |
|-------------|--------------|
| 558,384     | 4.14%        |
| 2,000       | -33.33%      |
| 144,330     | -50.00%      |
| 704,714     | -14.88%      |

| Acct #            | Cost Center | Description          | Actual 2019    | Actual 2020    | Actual 2021    | Budget 2022    | Projected Year-End 2022 |
|-------------------|-------------|----------------------|----------------|----------------|----------------|----------------|-------------------------|
| 013-100-000-31100 | Revenue     | MOTOR FUEL ALLOTMENT | 333,554        | 484,888        | 470,466        | 517,059        | 536,207                 |
| 013-100-000-37700 | Revenue     | INTEREST INCOME      | 20,533         | 13,378         | 1,302          | 3,200          | 3,000                   |
| 013-100-000-39309 | Revenue     | GRANTS               |                |                | 432,988        | 288,660        | 288,660                 |
| <b>Totals</b>     |             |                      | <b>354,087</b> | <b>498,266</b> | <b>904,756</b> | <b>808,919</b> | <b>827,867</b>          |

| Budget 2023 | 22-23 Growth |
|-------------|--------------|
| 17,500      | 0.00%        |
| 19,500      | 0.00%        |
| 180,000     | 0.00%        |
| 15,000      | 50.00%       |
| 15,250      | 0.00%        |
| 50,000      | 0.00%        |
| 19,500      | 62.50%       |
| 740,800     | 3394.34%     |
| 1,057,550   | 224.95%      |
| 704,714     | -14.88%      |
| 1,057,550   | 224.95%      |
| (352,836)   |              |
| 1,278,632   |              |

| Acct #            | Cost Center | Description                           | Actual 2019    | Actual 2020    | Actual 2021      | Budget 2022    | Projected Year-End 2022 |
|-------------------|-------------|---------------------------------------|----------------|----------------|------------------|----------------|-------------------------|
| 013-700-709-41200 | Streets     | MAINTENANCE - STREETS                 | 15,038         | 15,022         |                  | 17,500         | 17,500                  |
| 013-700-709-41201 | Streets     | MAINTENANCE STREETS-STRIPING          | 18,641         | 22,612         | 19,850           | 19,500         | 19,500                  |
| 013-700-709-41205 | Streets     | MAINTENANCE STR-SWEEPING              |                |                |                  |                |                         |
| 013-700-709-41210 | Streets     | MAINTENANCE STS-SALT                  | 154,491        | 50,334         | 151,136          | 180,000        | 180,000                 |
| 013-700-709-44000 | Streets     | MAINTENANCE-STREET LIGHTS             | 5,494          | 8,199          | 8,199            | 10,000         | 10,000                  |
| 013-700-709-44010 | Streets     | MAINTENANCE STREET SIGNS              | 4,162          | 11,459         | 14,093           | 15,250         | 15,250                  |
| 013-700-709-44020 | Streets     | STREET LIGHTING-COMM ED               | 49,768         | 46,982         | 41,802           | 50,000         | 50,000                  |
| 013-700-709-45410 | Streets     | TREE REMOVAL                          | 5,765          | 2,630          | 20,790           | 17,500         | 12,000                  |
| 013-700-709-48600 | Streets     | TRANSFER OUT                          |                |                |                  |                |                         |
| 013-700-709-49476 | Streets     | ROAD PROJECTS                         | -              | 800,150        |                  | 242,942        | 21,200                  |
| <b>Totals</b>     |             |                                       | <b>253,359</b> | <b>957,388</b> | <b>255,870</b>   | <b>552,692</b> | <b>325,450</b>          |
|                   |             | Fund Total Rev                        | 354,087        | 498,266        | 904,756          | 808,919        | 827,867                 |
|                   |             | Fund Total Exp                        | 253,359        | 957,388        | 255,870          | 552,692        | 325,450                 |
|                   |             | Variance                              | 100,728        | (459,122)      | 648,886          | 256,227        | 502,417                 |
|                   |             | <b>Restricted Fund Balance @ 4/30</b> | <b>939,287</b> | <b>480,165</b> | <b>1,129,051</b> | <b>736,392</b> | <b>1,631,468</b>        |

Motor Fuel Tax Fund Line Items  
Fiscal Year 2023

HOTEL TAX FUND LINE ITEMS

| Acct #            | Cost Center | Description          | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
|-------------------|-------------|----------------------|-------------|-------------|-------------|-------------|-------------------------|-------------|--------------|
| 014-100-000-30703 | Revenue     | HOTEL TAX            | 863,374     | 738,883     | 305,057     | 480,680     | 651,706                 | 684,294     | 5.00%        |
| 014-100-000-37700 | Revenue     | INTEREST INCOME      | 10,072      | 12,382      | 1,028       | 250         | 700                     | 700         | 0.00%        |
| 014-100-000-39309 | Revenue     | GRANTS               |             |             |             |             | 210,000                 | 180,000     |              |
| 014-100-000-39900 | Revenue     | MISCELLANEOUS INCOME |             |             |             |             |                         |             |              |
| <b>Totals</b>     |             |                      | 873,446     | 751,265     | 306,085     | 480,930     | 862,406                 | 864,994     | 0.30%        |

| Acct #            | Cost Center | Description                | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
|-------------------|-------------|----------------------------|-------------|-------------|-------------|-------------|-------------------------|-------------|--------------|
| 014-100-101-46401 | Finance     | CITY WEB PAGE              | 6,762       | 7,700       | 7,455       | 8,000       | 8,000                   | 8,000       | 0.00%        |
| 014-100-101-46810 | Council     | GRANTS                     | 185,743     | 199,534     | 127,427     | 211,769     | 136,766                 | 257,821     | 88.51%       |
| 014-100-101-48600 | Council     | TRANSFERS OUT              | 300,000     | 300,000     | 300,000     | 300,000     | 300,000                 | 454,022     | 51.34%       |
| 014-100-101-48702 | Council     | PUB. RELATIONS & PROMOTION | 48,789      | 81,391      | 15,253      | 26,547      | 35,085                  | 36,715      | 4.65%        |
| 014-100-101-48735 | Council     | CITY PROJECTS              | 33,642      | 43,523      | 3,082       | 19,000      | 7,000                   | 19,000      | 171.43%      |
| <b>Totals</b>     |             |                            | 574,936     | 632,148     | 453,217     | 565,316     | 486,851                 | 775,558     | 59.30%       |

|                                      |                  |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Fund Total Rev                       | 873,446          | 751,265          | 306,085          | 480,930          | 862,406          |
| Fund Total Exp                       | 574,936          | 632,148          | 453,217          | 565,316          | 486,851          |
| Variance                             | 298,510          | 119,117          | (147,132)        | (84,386)         | 375,555          |
| <b>Total Fund Balance</b>            | <b>1,630,315</b> | <b>1,483,183</b> | <b>1,483,183</b> | <b>1,858,738</b> | <b>1,858,738</b> |
| <b>Non-spendable Fund Balance</b>    | <b>673,787</b>   | <b>673,788</b>   | <b>673,788</b>   | <b>830,177</b>   | <b>830,177</b>   |
| <b>Committed Fund Balance @ 4/30</b> | <b>1,511,198</b> | <b>956,528</b>   | <b>809,395</b>   | <b>1,028,561</b> | <b>1,028,561</b> |
| <b>89,436</b>                        |                  |                  |                  |                  |                  |

*Hotel Tax Fund Line Items  
Fiscal Year 2023*



WATER and SEWER FUND LINE ITEMS

| Acct #            | Cost Center   | Description                 | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 |
|-------------------|---------------|-----------------------------|-------------|-------------|-------------|-------------|-------------------------|
| 020-700-704-35100 | Water Revenue | WATER SALES                 | 972,074     | 1,086,334   | 1,087,698   | 1,198,029   | 1,245,191               |
| 020-700-704-35200 | Water Revenue | TURN-ON FEES - WATER        | 1,462       | 1,500       | 2,563       | 1,575       | 2,150                   |
| 020-700-704-35300 | Water Revenue | PROCESSING FEE - WATER      | 1,900       | 2,488       | 3,650       | 2,180       | 8,984                   |
| 020-700-704-37503 | Water Revenue | RENTAL-INCOME - CELL TOWERS | 371,778     | 383,319     | 363,901     | 417,898     | 417,898                 |
| 020-700-704-37700 | Water Revenue | INTEREST INCOME             | (6,012)     | (13,232)    | 6,148       | 1,000       | (6,271)                 |
| 020-700-704-37900 | Water Revenue | METER SALES                 | 5,564       | 35,135      | 30,203      | 27,822      | 13,231                  |
| 020-700-704-39600 | Water Revenue | PENALTY INCOME              | 7,788       | 2,562       | 4,323       | 5,265       | 10,558                  |
| 020-700-704-39900 | Water Revenue | MISCELLANEOUS INCOME        | 4,575       | 850         | 1,233       | 1,000       | 17                      |
| 020-700-704-39920 | Water Revenue | SALE OF SURPLUS PROPERTY    | 298,286     | 47,831      | -           | -           | -                       |

**Totals** 1,657,415 1,546,787 1,499,719 1,654,769 1,691,758

| Budget 2023 | 22-23 Growth |
|-------------|--------------|
| 1,369,710   | 10.00%       |
| 2,000       | -6.98%       |
| 8,500       | -5.39%       |
| 434,614     | 4.00%        |
| 1,000       | -115.95%     |
| 8,000       | -39.54%      |
| 8,500       | -19.49%      |
| 500         | 2841.18%     |
| 1,832,824   | 8.34%        |

| Acct #            | Cost Center  | Description                     | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 |
|-------------------|--------------|---------------------------------|-------------|-------------|-------------|-------------|-------------------------|
| 020-700-704-40000 | WO&M Expense | SALARIES - WATER                | 508,033     | 526,118     | 526,685     | 549,842     | 543,684                 |
| 020-700-704-40001 | WO&M Expense | OVERTIME - WATER                | 38,157      | 35,367      | 36,272      | 39,000      | 37,229                  |
| 020-700-704-40100 | WO&M Expense | FICA EXPENSE                    | 32,289      | 33,222      | 33,684      | 36,508      | 36,017                  |
| 020-700-704-40101 | WO&M Expense | MEDICARE EXPENSE                | 7,622       | 7,825       | 7,929       | 8,538       | 8,423                   |
| 020-700-704-40200 | WO&M Expense | IMRF EXPENSE                    | 88,811      | 53,974      | (21,291)    | 95,000      | 95,000                  |
| 020-700-704-40400 | WO&M Expense | EMPLOYEE INSURANCE              | 93,307      | 90,123      | 88,548      | 87,129      | 87,129                  |
| 020-700-704-40600 | WO&M Expense | ACCRUED SICK / COM TIME EXPENSE | 36,584      | 10,775      | 19,671      | 10,300      | 20,000                  |
| 020-700-704-40601 | WO&M Expense | ACCRUED OPEB EXPENSE            | 142,976     | (1,310)     | 19,454      | 2,030       | 20,000                  |
| 020-700-704-41000 | WO&M Expense | MAINTENANCE - BUILDING          | 17,822      | 11,061      | 8,605       | 17,000      | 17,000                  |
| 020-700-704-41001 | WO&M Expense | MAINTENANCE - WATER TOWERS      | -           | -           | 226,725     | 54,925      | 34,144                  |
| 020-700-704-41100 | WO&M Expense | MAINTENANCE - EQUIPMENT         | 17,613      | 11,349      | 10,374      | 22,000      | 29,000                  |
| 020-700-704-41103 | WO&M Expense | MAINTENANCE - SOFTWARE          | 11,284      | 12,475      | 15,359      | 10,595      | 10,577                  |
| 020-700-704-41300 | WO&M Expense | MAINTENANCE - GROUNDS           | 3,846       | 3,864       | 2,700       | 3,500       | 3,100                   |
| 020-700-704-41400 | WO&M Expense | MAINTENANCE - UTILITY SYSTEM    | 73,960      | 76,177      | 37,278      | 73,000      | 76,000                  |
| 020-700-704-42700 | WO&M Expense | MAINTENANCE - COMMUNICATIONS    | 8,793       | 11,045      | 4,532       | 12,450      | 12,450                  |
| 020-700-704-43300 | WO&M Expense | INSURANCE - GENERAL             | 3,468       | 3,659       | 3,787       | 4,014       | 3,862                   |
| 020-700-704-43301 | WO&M Expense | INSURANCE - LIABILITY           | 8,254       | 8,708       | 9,013       | 9,554       | 9,192                   |
| 020-700-704-43302 | WO&M Expense | INSURANCE - WORKERS COMP        | 22,428      | 29,323      | 29,014      | 34,794      | 29,540                  |
| 020-700-704-43400 | WO&M Expense | TELEPHONE                       | 18,880      | 18,190      | 5,344       | 6,500       | 6,500                   |
| 020-700-704-43800 | WO&M Expense | UTILITIES                       | 73,159      | 70,426      | 64,429      | 71,000      | 71,000                  |
| 020-700-704-44300 | WO&M Expense | RENT EXPENSE                    | 6,451       | 6,352       | 6,410       | 6,350       | 6,350                   |
| 020-700-704-44400 | WO&M Expense | TRAVEL, TRAINING & MEETINGS     | 3,323       | 6,386       | 3,151       | 10,300      | 7,325                   |
| 020-700-704-44600 | WO&M Expense | POSTAGE                         | 6,386       | 717         | 7,377       | 7,875       | 7,875                   |
| 020-700-704-44700 | WO&M Expense | PRINTING/PUBLISHING             | 7,436       | 8,493       | 6,103       | 8,100       | 8,100                   |
| 020-700-704-45010 | WO&M Expense | LIENS                           | 231         | 216         | 255         | 200         | 200                     |
| 020-700-704-45100 | WO&M Expense | LEGAL EXPENSE                   | 14,310      | 5,506       | 1,034       | 16,250      | 16,250                  |
| 020-700-704-45200 | WO&M Expense | AUDIT EXPENSE                   | 2,142       | 2,191       | 2,500       | 2,600       | 2,600                   |

| Budget 2023 | 22-23 Growth |
|-------------|--------------|
| 633,729     | 16.56%       |
| 39,000      | 4.76%        |
| 41,709      | 15.80%       |
| 9,755       | 15.81%       |
| 95,000      | 0.00%        |
| 97,529      | 11.94%       |
| 20,000      | 0.00%        |
| 20,000      | 0.00%        |
| 23,000      | 35.29%       |
| 612,525     | 1693.95%     |
| 20,595      | -75.86%      |
| 3,100       | 94.71%       |
| 70,000      | 0.00%        |
| 9,319       | -7.89%       |
| 4,132       | -25.15%      |
| 9,835       | 6.99%        |
| 31,608      | 7.00%        |
| 71,000      | 11.54%       |
| 6,350       | 0.00%        |
| 11,300      | 0.00%        |
| 7,875       | 54.27%       |
| 8,100       | 0.00%        |
| 200         | 0.00%        |
| 16,500      | 1.54%        |
| 2,600       | 0.00%        |

WATER and SEWER FUND LINE ITEMS

| Acct #            | Cost Center  | Description                 | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 |
|-------------------|--------------|-----------------------------|-------------|-------------|-------------|-------------|-------------------------|
| 020-700-704-45210 | WO&M Expense | COMPUTER SOFTWARE           |             |             |             |             |                         |
| 020-700-704-45300 | WO&M Expense | ENGINEERING                 | 21,732      | 13,960      | 6,108       | 61,000      | 40,081                  |
| 020-700-704-45400 | WO&M Expense | OTHER PROFESSIONAL SERVICES | 16,239      | 31,906      | 11,306      | 12,350      | 12,350                  |
| 020-700-704-45401 | WO&M Expense | J.U.L.I.E.                  | 1,649       | 1,035       | 1,664       | 2,830       | 2,825                   |
| 020-700-704-46900 | WO&M Expense | DUES, SUBSCRIPTIONS & BOOKS | (170)       | 1,980       | 711         | 1,200       | 815                     |
| 020-700-704-47100 | WO&M Expense | OFFICE SUPPLIES             | -           | -           | -           | -           | -                       |
| 020-700-704-47200 | WO&M Expense | OTHER SUPPLIES              | 979         | 1,051       | 373         | 1,000       | 1,000                   |
| 020-700-704-47220 | WO&M Expense | SMALL TOOLS                 | 1,299       | 847         | 1,207       | 10,000      | -                       |
| 020-700-704-47300 | WO&M Expense | UNIFORMS                    | 2,993       | 1,958       | 2,477       | 3,450       | 3,528                   |
| 020-700-704-47600 | WO&M Expense | GAS / OIL EXPENSE           | 7,861       | 1,780       | 7,798       | 8,700       | 8,700                   |
| 020-700-704-47700 | WO&M Expense | CHLORINATION SUPPLIES       | 54,291      | 42,654      | 37,465      | 59,600      | 91,960                  |
| 020-700-704-48100 | WO&M Expense | CONTINGENCY                 |             |             |             |             |                         |
| 020-700-704-48300 | WO&M Expense | ADMINISTRATIVE CHARGES      | 20,070      | 20,070      | 20,070      | 20,070      | 20,070                  |
| 020-700-704-48410 | WO&M Expense | DEPRECIATION EXPENSE        | 196,502     | 196,503     | 234,713     | 196,503     | 234,713                 |
| 020-700-704-48700 | WO&M Expense | MISCELLANEOUS EXPENSE       | 4,352       | 2,101       | 113         | 1,000       | 1,500                   |
| 020-700-704-49300 | WO&M Expense | BUILDING IMPROVEMENTS       | 745         | 320         |             | 20,000      | 8,500                   |
| 020-700-704-49503 | WO&M Expense | EQUIPMENT-MAINTENANCE SUPRV | 3,311       | 239         |             |             |                         |
| 020-700-704-49700 | WO&M Expense | METERS                      | 125,159     | 126,862     | 26,632      | 15,000      | 16,000                  |
| <b>Totals</b>     |              |                             | 1,704,577   | 1,485,498   | 1,505,579   | 1,612,057   | 1,640,589               |

| Acct #            | Cost Center | Description                | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 |
|-------------------|-------------|----------------------------|-------------|-------------|-------------|-------------|-------------------------|
| 020-700-705-35400 | Water       | WATER CONNECTIONS          | 20,000      | 268,592     | 68,500      | 15,000      | 29,000                  |
| 020-700-705-37700 | Capital     | INTEREST INCOME            | 71,749      | 73,503      | (6,338)     | 10,000      | 4,273                   |
| 020-700-705-39404 | Revenue     | RECAPTURE PAYMENTS - WATER | 8,831       | 10,220      | 15,597      | 10,000      | 12,148                  |
| <b>Totals</b>     |             |                            | 100,580     | 352,315     | 77,759      | 35,000      | 45,421                  |

| Acct #            | Cost Center         | Description             | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 |
|-------------------|---------------------|-------------------------|-------------|-------------|-------------|-------------|-------------------------|
| 020-700-705-45300 | W. Cap Res. Expense | ENGINEERING             | 9,776       | 22,610      |             |             |                         |
| 020-700-705-49422 | W. Cap Res. Expense | WATER MAIN IMPROVEMENTS | 143,997     | 6,544       |             | 94,000      | 154,014                 |
| 020-700-705-49495 | W. Cap Res. Expense | CAPITAL OPERATING COSTS | 48,434      | 21,252      | 139,150     | 65,000      | 61,350                  |
| 020-700-705-49500 | W. Cap Res. Expense | EQUIPMENT PURCHASE      | 30,186      | 30,631      |             |             |                         |
| <b>Totals</b>     |                     |                         | 232,393     | 81,037      | 139,150     | 159,000     | 215,364                 |

WATER and SEWER FUND LINE ITEMS

| Acct #            | Cost Center         | Description                | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
|-------------------|---------------------|----------------------------|-------------|-------------|-------------|-------------|-------------------------|-------------|--------------|
| 020-700-707-35400 | Sewer Capital Res   | SEWER CONNECTIONS          | 18,000      | 206,382     | 65,500      | 12,500      | 29,000                  | 20,000      | -31.03%      |
| 020-700-707-37700 | Revenue             | INTEREST INCOME            | 41,070      | 38,193      | (3,301)     | 5,000       | 2,210                   | 2,000       | -9.50%       |
| 020-700-707-39309 | Sewer Capital Res   | GRANTS                     |             |             |             |             |                         | 671,390     |              |
| 020-700-707-39404 | Revenue             | RECAPTURE PAYMENTS - SEWER | 11,344      | 11,815      | 563         | 5,000       | 8,342                   | 5,000       | -40.06%      |
| 020-700-707-39927 | Capital             | DEVELOPER CONTRIBUTIONS    |             |             |             |             |                         |             |              |
| <b>Totals</b>     |                     |                            | 70,414      | 256,390     | 62,762      | 22,500      | 39,552                  | 698,390     | 1665.75%     |
| Acct #            | Cost Center         | Description                | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
| 020-700-707-45300 | S. Cap Res. Expense | ENGINEERING                | 149,068     | 48,297      | 58,012      | 204,650     | 96,724                  | 249,150     | 157.59%      |
| 020-700-707-49401 | S. Cap Res. Expense | INFILTRATION ANALYSIS      | 14,220      | -           | 19,259      | 16,000      |                         | 154,410     | -66.24%      |
| 020-700-707-49422 | S. Cap Res. Expense | SEWER MAIN IMPROVEMENTS    | 221,378     | 101,225     | 26,352      | 520,750     | 457,360                 | 56,250      | 837.50%      |
| 020-700-707-49500 | S. Cap Res. Expense | EQUIPMENT PURCHASED        | 7,500       | 150         |             |             | 6,000                   | 459,810     | -17.90%      |
| <b>Totals</b>     |                     |                            | 392,166     | 149,672     | 103,623     | 741,400     | 560,084                 |             |              |
| Acct #            | Cost Center         | Description                | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
| 020-700-706-35100 | Sewer Revenue       | SEWER SALES                | 1,956,142   | 2,090,481   | 2,180,509   | 2,590,716   | 2,693,659               | 2,963,025   | 10.00%       |
| 020-700-706-35200 | Sewer Revenue       | TURN-ON FEES - SEWER       | 1,463       | 1,500       | 2,313       | 1,575       | 2,610                   | 2,000       | -23.37%      |
| 020-700-706-35300 | Sewer Revenue       | PROCESSING FEE - SEWER     | 2,450       | 2,492       | 3,150       | 2,180       | 5,610                   | 4,000       | -28.70%      |
| 020-700-706-37700 | Sewer Revenue       | INTEREST INCOME            | 2,690       | 3,118       | (270)       | 1,000       | 200                     | 250         | 25.00%       |
| 020-700-706-37900 | Sewer Revenue       | METER SALES - SEWER        | 5,564       | 35,135      | 27,557      | 20,413      | 11,735                  | 8,000       | -31.83%      |
| 020-700-706-39600 | Sewer Revenue       | PENALTY INCOME             | 23,338      | 26,015      | 13,636      | 5,265       | 37,141                  | 25,033      | -32.60%      |
| <b>Totals</b>     |                     |                            | 1,991,647   | 2,158,741   | 2,226,895   | 2,621,149   | 2,750,955               | 3,002,308   | 9.14%        |
| Acct #            | Cost Center         | Description                | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2022 | Projected Year-End 2022 | Budget 2023 | 22-23 Growth |
| 020-700-706-40000 | S O&M Expense       | SALARIES - SEWER           | 387,327     | 398,905     | 398,632     | 421,144     | 417,622                 | 481,381     | 15.27%       |
| 020-700-706-40001 | S O&M Expense       | OVERTIME - SEWER           | 25,664      | 23,745      | 24,605      | 28,000      | 22,796                  | 28,000      | 22.83%       |
| 020-700-706-40100 | S O&M Expense       | FICA EXPENSE               | 24,354      | 24,970      | 25,274      | 27,847      | 27,305                  | 31,582      | 15.66%       |
| 020-700-706-40101 | S O&M Expense       | MEDICARE EXPENSE           | 5,766       | 5,895       | 5,962       | 6,513       | 6,386                   | 7,386       | 15.66%       |
| 020-700-706-40200 | S O&M Expense       | IMRF EXPENSE               | 75,193      | 83,296      | (36,307)    | 79,000      | 79,000                  | 79,000      | 0.00%        |
| 020-700-706-40400 | S O&M Expense       | EMPLOYEE INSURANCE         | 69,230      | 66,429      | 65,941      | 65,939      | 65,916                  | 71,801      | 8.93%        |
| 020-700-706-41000 | S O&M Expense       | MAINTENANCE - BUILDING     | 14,646      | 7,263       | 3,227       | 6,500       | 6,000                   | 6,500       | 8.33%        |
| 020-700-706-41100 | S O&M Expense       | MAINTENANCE - EQUIPMENT    | 11,571      | 7,097       | 15,422      | 18,500      | 11,000                  | 13,000      | 18.18%       |

WATER and SEWER FUND LINE ITEMS

| Acct #            | Cost Center   | Description                  | Actual 2019      | Actual 2020      | Actual 2021      | Budget 2022      | Projected Year-End 2022 | 7,895              | 0.15%               |
|-------------------|---------------|------------------------------|------------------|------------------|------------------|------------------|-------------------------|--------------------|---------------------|
| 020-700-706-41103 | S O&M Expense | MAINTENANCE - SOFTWARE       | 4,196            | 5,240            | 5,388            | 7,895            | 7,883                   | 7,895              | 0.15%               |
| 020-700-706-41300 | S O&M Expense | MAINTENANCE - GROUNDS        | 2,713            | 2,943            | 3,235            | 4,000            | 2,790                   | 3,000              | 7.53%               |
| 020-700-706-41400 | S O&M Expense | MAINTENANCE - UTILITY SYSTEM | 33,629           | 20,410           | 22,560           | 30,000           | 30,000                  | 30,000             | 0.00%               |
| 020-700-706-42700 | S O&M Expense | MAINTENANCE - COMMUNICATIONS | 6,543            | 8,270            | 2,232            | 9,600            | 9,850                   | 9,320              | -5.38%              |
| 020-700-706-43300 | S O&M Expense | INSURANCE - GENERAL          | 4,901            | 5,101            | 5,280            | 5,597            | 5,385                   | 5,762              | 7.00%               |
| 020-700-706-43301 | S O&M Expense | INSURANCE - LIABILITY        | 2,209            | 2,330            | 2,412            | 2,557            | 2,461                   | 2,633              | 6.99%               |
| 020-700-706-43302 | S O&M Expense | INSURANCE - WORKERS COMP     | 22,428           | 29,323           | 29,014           | 34,794           | 29,540                  | 31,608             | 7.00%               |
| 020-700-706-43400 | S O&M Expense | TELEPHONE                    | 12,587           | 14,412           | 14,467           | 6,500            | 6,500                   | 7,250              | 11.54%              |
| 020-700-706-43800 | S O&M Expense | UTILITIES                    | 22,587           | 21,462           | 21,905           | 25,500           | 25,500                  | 26,000             | 1.96%               |
| 020-700-706-44300 | S O&M Expense | RENT EXPENSE                 | 6,134            | 6,352            | 6,383            | 6,350            | 6,350                   | 6,350              | 0.00%               |
| 020-700-706-44400 | S O&M Expense | TRAVEL, TRAINING & MEETINGS  | 2,416            | 6,037            | 3,130            | 7,400            | 6,925                   | 8,400              | 21.30%              |
| 020-700-706-44600 | S O&M Expense | POSTAGE                      | 6,252            | 692              | 7,377            | 7,875            | 7,875                   | 7,875              | 0.00%               |
| 020-700-706-44700 | S O&M Expense | PRINTING / PUBLISHING        | 6,613            | 6,055            | 6,103            | 6,700            | 6,700                   | 6,700              | 0.00%               |
| 020-700-706-45010 | S O&M Expense | LIENS                        | 231              | 216              | 255              | 200              | 200                     | 200                | 0.00%               |
| 020-700-706-45100 | S O&M Expense | LEGAL SERVICES               | -                | -                | -                | 9,250            | 9,250                   | 9,500              | 2.70%               |
| 020-700-706-45200 | S O&M Expense | AUDIT EXPENSE                | 2,142            | 2,191            | 2,500            | 2,600            | 2,500                   | 2,600              | 4.00%               |
| 020-700-706-45300 | S O&M Expense | ENGINEERING                  | -                | -                | 161              | 2,500            | 2,500                   | 2,500              | 0.00%               |
|                   |               |                              |                  |                  |                  |                  |                         | <b>Budget 2023</b> | <b>22-23 Growth</b> |
| 020-700-706-45400 | S O&M Expense | OTHER PROFESSIONAL SERVICE   | 51               | 6,159            | 706              | 1,350            | 1,350                   | 1,350              | 0.00%               |
| 020-700-706-45401 | S O&M Expense | J.U.L.I.E.                   | 1,060            | 980              | 1,274            | 2,830            | 2,825                   | 2,673              | -5.38%              |
| 020-700-706-45420 | S O&M Expense | NAPERVILLE SEWAGE TREATMENT  | 992,030          | 1,040,746        | 854,374          | 1,004,825        | 993,952                 | 1,000,000          | 0.61%               |
| 020-700-706-45700 | S O&M Expense | TRAINING & SEMINARS          |                  |                  |                  |                  |                         |                    |                     |
| 020-700-706-46900 | S O&M Expense | DUES, SUBSCRIPTIONS & BOOKS  | 1,072            | 1,630            | 1,739            | 1,825            | 1,650                   | 1,850              | 12.12%              |
| 020-700-706-47100 | S O&M Expense | OFFICE SUPPLIES              | -                | -                | 24               | 550              | 1,000                   | 1,155              | 15.50%              |
| 020-700-706-47200 | S O&M Expense | OTHER SUPPLIES               | 747              | 590              | 1,498            | 10,000           | 2,500                   | 2,500              | 0.00%               |
| 020-700-706-47220 | S O&M Expense | SMALL TOOLS                  | 771              | 1,817            | 2,391            | 2,500            | 2,500                   | 2,500              | 0.00%               |
| 020-700-706-47300 | S O&M Expense | UNIFORMS                     | 1,920            | 2,279            | 2,428            | 2,500            | 2,500                   | 2,500              | 0.00%               |
| 020-700-706-47600 | S O&M Expense | GAS / OIL EXPENSE            | 5,873            | 1,780            | 7,798            | 8,700            | 8,700                   | 9,000              | 3.45%               |
| 020-700-706-48100 | S O&M Expense | CONTINGENCY                  |                  |                  |                  |                  |                         |                    |                     |
| 020-700-706-48300 | S O&M Expense | ADMINISTRATIVE CHARGES       | 20,070           | 20,070           | 20,070           | 20,070           | 20,070                  | 20,070             | 0.00%               |
| 020-700-706-48410 | S O&M Expense | DEPRECIATION EXPENSE         | 196,503          | 196,502          | 234,712          | 196,502          | 234,713                 | 234,713            | 0.00%               |
| 020-700-706-48700 | S O&M Expense | MISCELLANEOUS EXPENSE        | 219              | 224              | 113              | 1,500            | 1,500                   | 1,500              | 0.00%               |
| 020-700-706-49700 | S O&M Expense | METERS                       | 123,584          | 126,862          | 18,422           | 15,000           | 16,000                  | 14,000             | -12.50%             |
| <b>Totals</b>     |               |                              | <b>2,095,504</b> | <b>2,148,514</b> | <b>1,780,707</b> | <b>2,086,913</b> | <b>2,084,994</b>        | <b>2,177,554</b>   | <b>4.44%</b>        |

WATER and SEWER FUND LINE ITEMS

| Acct #            | Cost Center   | Description                             | Actual 2019      | Actual 2020      | Actual 2021      | Budget 2022 | Projected Year-End 2022 | Budget 2023      | 22-23 Growth |
|-------------------|---------------|---|------------------|------------------|------------------|-------------|-------------------------|------------------|--------------|
| 020-700-705-37700 | Water Capital | INTEREST INCOME                         | 22,220           | 25,770           | (2,230)          | 1,000       | 1,485                   | 1,000            | -32.66%      |
| <b>Totals</b>     |               |   | 22,220           | 25,770           | (2,230)          | 1,000       | 1,485                   | 1,000            | -32.66%      |
| 020-700-707-37700 | Sewer Capital | INTEREST INCOME                         | 14,830           | 17,203           | (1,488)          | 1,000       | 991                     | 1,000            | 0.91%        |
| <b>Totals</b>     |               |   | 14,830           | 17,203           | (1,488)          | 1,000       | 991                     | 1,000            | 0.91%        |
|                   |               | <b>Fund Total Rev</b>                   | 3,857,106        | 4,357,206        | 3,863,417        | 4,335,418   | 4,530,162               | 5,555,522        | 22.63%       |
|                   |               | <b>Fund Total Exp</b>                   | 4,424,640        | 3,864,721        | 3,529,059        | 4,599,370   | 4,501,031               | 5,143,121        | 14.27%       |
|                   |               | <b>Variance</b>                         | (567,534)        | 492,485          | 334,358          | (263,952)   | 29,131                  | 412,401          |              |
|                   |               | Total Net Position                      | 21,481,321       | 21,973,806       | 22,308,164       |             | 22,337,295              | 22,749,696       |              |
|                   |               | Investment in Capital Assets            | 17,501,124       | 17,923,508       | 17,484,157       |             | 17,484,157              | 17,484,157       |              |
|                   |               | Non-spendable net-position              |                  | 198,000          | 198,000          |             |                         | -                |              |
|                   |               | <b>Unrestricted Net Position @ 4/30</b> | <b>3,980,197</b> | <b>3,852,298</b> | <b>4,626,007</b> |             | <b>4,853,138</b>        | <b>5,265,539</b> |              |

SEIZED ASSETS FUND LINE ITEMS

| Acct #                                | Cost Center | Description              | Actual 2019    | Actual 2020    | Actual 2021    | Budget 2022 | Projected Year-End 2022 | Budget 2023   | 22-23 Growth |
|---------------------------------------|-------------|--------------------------|----------------|----------------|----------------|-------------|-------------------------|---------------|--------------|
|                                       |             |                          | 153            |                |                |             |                         |               |              |
| 060-500-000-34310                     | Revenue     | DRUG FINES               |                |                |                |             |                         |               |              |
| 060-500-000-34400                     | Revenue     | FEDERAL FORFEITURE       | 377            | 11,908         |                |             |                         | 3,000         | -57.60%      |
| 060-500-000-34401                     | Revenue     | STATE FORFEITURE         | 1,756          | 4,258          | 3,101          | 1,000       |                         | 2,500         | 579.35%      |
| 060-500-000-34404                     | Revenue     | DUITC                    | 9,254          | 4,489          | 596            | 3,000       |                         | 20            | 66.67%       |
| 060-500-000-34405                     | Revenue     | COURT SUPERVISION FEE    | 41             | 77             | 11             | 50          |                         | -             |              |
| 060-500-000-37700                     | Revenue     | INTEREST INCOME          | 12,225         |                | 1,503          | 3,000       |                         |               |              |
| 060-500-000-39920                     | Revenue     | SALE OF SURPLUS PROPERTY |                |                |                |             |                         |               |              |
| <b>Totals</b>                         |             |                          | 23,806         | 20,732         | 5,211          | 7,050       |                         | 5,520         | -25.97%      |
|                                       |             |                          |                |                |                |             |                         |               |              |
| Acct #                                | Cost Center | Description              | Actual 2019    | Actual 2020    | Actual 2021    | Budget 2022 | Projected Year-End 2022 | Budget 2023   | 22-23 Growth |
| 060-500-503-48600                     | Police      | TRANSFERS OUT            | 8,160          | 8,160          | 8,160          | 41,410      | 83,403                  | 42,036        | -49.60%      |
| 060-500-503-48700                     | Police      | MISCELLANEOUS            | 999            | 3,022          |                | 1,500       | 1,200                   | 1,000         | -16.67%      |
| <b>Totals</b>                         |             |                          | 9,159          | 11,182         | 8,160          | 42,910      | 84,603                  | 43,036        | -49.13%      |
|                                       |             |                          |                |                |                |             |                         |               |              |
|                                       |             | Fund Total Rev           | 23,806         | 20,732         | 5,211          | 7,050       | 7,456                   | 5,520         | -25.97%      |
|                                       |             | Fund Total Exp           | 9,159          | 11,182         | 8,160          | 42,910      | 84,603                  | 43,036        | -49.13%      |
|                                       |             | Variance                 | 14,647         | 9,550          | (2,949)        | (35,860)    | (77,147)                | (37,516)      |              |
| <b>Restricted Fund Balance @ 4/30</b> |             |                          | <b>207,599</b> | <b>217,149</b> | <b>214,200</b> |             | <b>137,053</b>          | <b>99,537</b> |              |

Seized Assets Fund Line Items  
Fiscal Year 2023

OLD TOWN/CIVIC CENTER TIF 3 FUND LINE ITEMS

| Budget 2023    | 22-23 Growth  |
|----------------|---------------|
| 449,275        | 29.02%        |
| 142,297        |               |
| <b>591,572</b> | <b>69.88%</b> |

| Budget 2023        | 22-23 Growth   |
|--------------------|----------------|
| 11,000             | 29.41%         |
| 77,080             | 4.26%          |
| 1,470              | 135.17%        |
| 277,500            | 0.00%          |
| 325                | 536.11%        |
| 114,500            |                |
| -                  |                |
| <b>481,875</b>     | <b>130.10%</b> |
| 591,572            | 69.88%         |
| 481,875            | 130.10%        |
| <b>109,697</b>     |                |
| <b>(3,358,061)</b> |                |

| Acct #            | Cost Center | Description         | Actual 2019   | Actual 2020   | Actual 2021    | Budget 2022    | Projected Year-End 2022 |
|-------------------|-------------|---------------------|---------------|---------------|----------------|----------------|-------------------------|
| 103-100-000-30100 | Revenue     | PROPERTY TAX-TIF #3 | 52,960        | 99,231        | 212,150        | 445,974        | 348,228                 |
| 103-100-000-37700 | Revenue     | INTEREST INCOME     |               |               |                |                |                         |
| 103-100-000-39900 | Revenue     | MISCELLANEOUS       |               |               | 90,000         |                |                         |
| 103-100-000-39925 | Revenue     | SALE OF LAND        |               |               |                |                |                         |
| <b>Totals</b>     |             |                     | <b>52,960</b> | <b>99,231</b> | <b>302,150</b> | <b>445,974</b> | <b>348,228</b>          |

| Acct #                                | Cost Center    | Description                   | Actual 2019        | Actual 2020        | Actual 2021        | Budget 2022    | Projected Year-End 2022 |
|---------------------------------------|----------------|-------------------------------|--------------------|--------------------|--------------------|----------------|-------------------------|
| 103-100-150-45100                     | Administration | LEGAL                         | 2,133              | 19,651             | 19,385             | 26,000         | 8,500                   |
| 103-100-150-45105                     | Finance        | OVERLAPPING DISTRICT PAYMENTS |                    |                    | 23,233             | 73,946         | 63,182                  |
| 103-100-150-45200                     | Administration | AUDIT EXPENSE                 | 655                | 1,010              | 1,350              | 1,410          | 1,410                   |
| 103-100-150-45400                     | Administration | OTHER PROFESSIONAL SERVICES   | 10,562             | 111,899            | 96,425             | 175,000        | 118,000                 |
| 103-100-150-46900                     | Administration | DUES, SUBSCRIPTIONS,, BOOKS   | 325                | 325                | 325                | 325            | 325                     |
| 103-100-150-48735                     | Streets        | CITY PROJECTS                 | 202,948            | 65,745             | 100,918            | 186,500        | 18,000                  |
| 103-100-150-49200                     | Administration | LAND PURCHASE                 | 2,000              | -                  | 63,693             | -              | -                       |
| 103-100-150-49476                     | Streets        | ROAD PROJECTS                 |                    |                    |                    |                |                         |
| <b>Totals</b>                         |                |                               | <b>218,623</b>     | <b>198,630</b>     | <b>305,329</b>     | <b>463,181</b> | <b>209,417</b>          |
| Fund Total Rev                        |                |                               | 52,960             | 99,231             | 302,150            | 445,974        | 348,228                 |
| Fund Total Exp                        |                |                               | 218,623            | 198,630            | 305,329            | 463,181        | 209,417                 |
| <i>Variance</i>                       |                |                               | (165,663)          | (99,399)           | (3,179)            | (17,207)       | 138,811                 |
| <b>Unassigned Fund Balance @ 4/30</b> |                |                               | <b>(3,503,991)</b> | <b>(3,603,390)</b> | <b>(3,606,569)</b> |                | <b>(3,467,758)</b>      |

SOUTHWEST/ROUTE 59 CORRIDOR TIF 4 FUND LINE ITEMS

| Budget 2023      | 22-23 Growth   |
|------------------|----------------|
| \$ 1,324,888     | 232.12%        |
| <b>1,324,888</b> | <b>232.12%</b> |

| Acct #            | Cost Center | Description         | Actual 2019 | Actual 2020 | Actual 2021 | Budget 2021 | Projected Year-End 2022 |
|-------------------|-------------|---------------------|-------------|-------------|-------------|-------------|-------------------------|
| 104-100-000-30100 | Revenue     | PROPERTY TAX-TIF #4 | 92,283      | 116,216     | 204,200     | 353,131     | 398,924                 |
| 104-100-000-37700 | Revenue     | INTEREST INCOME     |             |             |             |             |                         |
| 104-100-000-38600 | Revenue     | TRANSFERS IN        |             |             |             |             |                         |
| 104-100-000-39900 | Revenue     | MISCELLANEOUS       | 16,023      | 406,183     |             |             |                         |
| <b>Totals</b>     |             |                     | 108,306     | 522,399     | 204,200     | 353,131     | 398,924                 |

| Budget 2023    | 22-23 Growth   |
|----------------|----------------|
| \$ -           |                |
| 12,000         |                |
| 130,000        |                |
| 1,470          |                |
| -              |                |
| 325            | 0.00%          |
| <b>144,826</b> |                |
| -              |                |
| <b>288,621</b> | <b>212.92%</b> |

| Acct #                                | Cost Center    | Description                   | Actual 2019      | Actual 2020        | Actual 2021        | Budget 2021        | Projected Year-End 2022 |
|---------------------------------------|----------------|-------------------------------|------------------|--------------------|--------------------|--------------------|-------------------------|
| 104-100-150-44700                     | Administration | PRINTING/PUBLISHING           | 697              | -                  | 19,560             | 500                | 500                     |
| 104-100-150-45100                     | Administration | LEGAL                         | 15,691           | 5,218              |                    | 25,000             | 27,000                  |
| 104-100-150-45105                     | Finance        | OVERLAPPING DISTRICT PAYMENTS |                  |                    |                    | 64,481             | 28,000                  |
| 104-100-150-45200                     | Administration | AUDIT EXPENSE                 | 655              | 1,010              | 1,350              | 1,410              | 1,410                   |
| 104-100-150-45300                     | Streets        | ENGINEERING                   | 84,198           | 10,066             | 39,258             | -                  | 35,000                  |
| 104-100-150-45400                     | Administration | OTHER PROFESSIONAL SERVICES   | -                | -                  | 325                | 325                | 325                     |
| 104-100-150-46900                     | Administration | DUES, SUBSCRIPTIONS., BOOKS   | 298,286          |                    |                    |                    |                         |
| 104-100-150-48600                     | Finance        | TRANSFERS OUT                 |                  |                    |                    |                    |                         |
| 104-100-150-48735                     | Streets        | CITY PROJECTS                 | 13,837           | 1,707,859          | 156,390            | 147,316            | -                       |
| 104-100-150-49200                     | Administration | LAND PURCHASE                 | 231,653          |                    |                    | 240,000            |                         |
| 104-100-150-49476                     | Streets        | ROAD PROJECTS                 |                  |                    |                    |                    |                         |
| <b>Totals</b>                         |                |                               | 645,342          | 1,724,478          | 216,883            | 479,032            | 92,235                  |
| Fund Total Rev                        |                |                               | 108,306          | 522,399            | 204,200            | 353,131            | 398,924                 |
| Fund Total Exp                        |                |                               | 645,342          | 1,724,478          | 216,883            | 479,032            | 92,235                  |
| <i>Variance</i>                       |                |                               | (537,036)        | (1,202,079)        | (12,683)           | (125,901)          | 306,689                 |
| <b>Unassigned Fund Balance @ 4/30</b> |                |                               | <b>(945,141)</b> | <b>(2,147,220)</b> | <b>(2,159,903)</b> | <b>(1,853,214)</b> |                         |

|                  |
|------------------|
| <b>(816,947)</b> |
|------------------|