

CITY OF WILMINGTON  
WILL COUNTY, ILLINOIS

ORDINANCE NO. 22-05-03-03

AN ORDINANCE APPROPRIATING FOR ALL CORPORATE PURPOSES  
FOR THE CITY OF WILMINGTON, WILL COUNTY, ILLINOIS  
FOR THE FISCAL YEAR  
BEGINNING MAY 1, 2022, AND ENDING APRIL 30, 2023

ADOPTED BY THE CITY COUNCIL  
OF THE CITY OF WILMINGTON,  
WILL COUNTY, ILLINOIS, THIS  
3<sup>RD</sup> DAY OF MAY, 2022

PUBLISHED IN PAMPHLET FORM ON  
THIS 4<sup>TH</sup> DAY OF MAY, 2022

Prepared by:  
Deputy City Clerk  
City of Wilmington  
1165 South Water Street  
Wilmington, IL 60481  
815-476-2175

2022 JUN -2 AM 11:18  
WILL COUNTY CLERK  
WILL COUNTY, ILLINOIS

FILED

**ORDINANCE NO. 22-05-03-03**  
**AN ORDINANCE APPROPRIATING FOR ALL CORPORATE PURPOSES FOR THE**  
**CITY OF WILMINGTON, WILL COUNTY, ILLINOIS, FOR THE FISCAL YEAR**  
**BEGINNING MAY 1, 2022, AND ENDING APRIL 30, 2023**

**BE IT ORDAINED** BY THE MAYOR AND THE CITY ALDERMEN OF THE CITY OF WILMINGTON, WILL COUNTY, ILLINOIS:

**SECTION 1 - APPROPRIATION** - That the amount hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the municipality be and the same are hereby appropriated for the corporate purposes of the city of Wilmington, Will County, Illinois, as hereinafter specified for the fiscal year beginning May 1, 2022, and ending April 30, 2023.

**SECTION 2 - APPROPRIATION AND MAXIMUM AMOUNTS** - That the appropriation herein made for any purposes shall be regarded as the maximum amounts to be expended under the respective appropriation accounts and shall not be construed as a commitment, agreement, obligation, or liability of the City of Wilmington, and such appropriation begin subject to further approval as to expenditure thereof by the City Council.

**SECTION 3 - APPROPRIATION: OBJECTS AND PURPOSES** - That the amount appropriated for each object and purpose, shall be as follows:

**SECTION 4 - FILING WITH THE COUNTY CLERK** - That the Clerk of the City of Wilmington shall file certified copies of the Ordinance with the County Clerk of Will County, Illinois, within thirty (30) days after its adoption.

**SECTION 5 - REPEALER** - All Ordinances or parts of Ordinances in conflict with any of the provisions of the ordinance shall be, and the same is hereby repealed.

**SECTION 6 - SEVERABILITY** - This Ordinance and every provision thereof, shall be considered severable. If any court of competent jurisdiction may find and declare a sentence, paragraph, provision, or section of this Ordinance is void or unconstitutional, the remaining words, phrases, clauses, sentences, paragraphs and provisions and parts of phrases, clauses, sentences, paragraphs, provisions, and sections not ruled void or unconstitutional shall continue in full force and effect.

**SECTION 7 - EFFECTIVE DATE** - This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

PASSED this 3<sup>rd</sup> day of May 2022 with 8 members voting aye, 0 members voting nay, the Mayor voting N/A, with 0 members abstaining or passing and said vote being:

Kevin Kirwin            aye  
Dennis Vice            aye  
Leslie Allred           aye  
Todd Holmes           aye

Ryan Jeffries           aye  
Ryan Knight            aye  
Jonathan Mietzner    aye  
Thomas Smith          aye

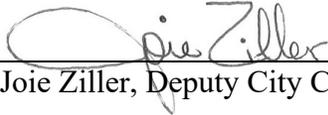
Approved this 3<sup>rd</sup> day of May, 2022



Ben Dietz, Mayor



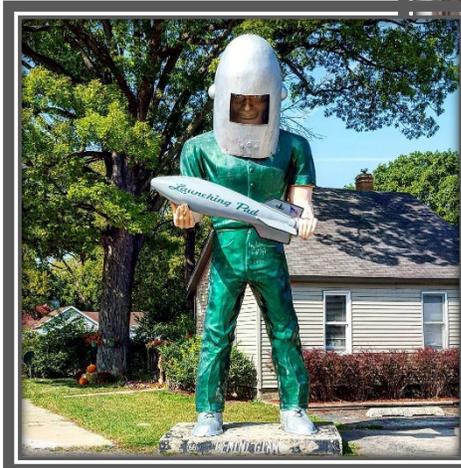
Attest:



Joie Ziller, Deputy City Clerk



# FY 2022-2023 BUDGET



CITY OF WILMINGTON  
 FISCAL YEAR 2022-2023 BUDGET  
 TABLE OF CONTENTS

	Page
Introduction.....	1
General Fund Revenues.....	2
General Fund Expenditures:	
Administration.....	4
Buildings & Grounds.....	5
Police.....	5
Public Works.....	6
Building.....	6
Water Fund Revenues.....	7
Water Fund Expenditures.....	8
Sewer Fund Revenue.....	9
Sewer Fund Expenditures.....	10
Motor Fuel Tax Fund.....	11
ESDA Fund.....	12
Debt Service Fund.....	13
Mobile Equipment Fund.....	13
Capital Projects Fund.....	14
TIF #2 Fund.....	15
Budget Summary.....	16
Budget Summary by Category.....	17
Fund Balance History.....	18
Fund Balance Summary.....	19
Budget Detail.....	20



# City of Wilmington

1165 S. Water Street Wilmington, IL  
Phone: 815-476-2175 [www.wilmington-il.com](http://www.wilmington-il.com)

May 3, 2022

Dear Mayor, City Council Members and Residents of Wilmington,

I am pleased to present to you the Fiscal Year 2022-2023 (FY23) Budget for the City of Wilmington, Illinois. This Budget is submitted in accordance with the adopted budget and financial policies of the City and the laws of the State of Illinois.

The sources and uses of the budget total \$18,981,072 in revenues and \$19,477,736 in expenditures; the excess expenditures are covered by our fund balance and are attributed to water and sewer infrastructure projects. This is a slight decrease to the FY22 adopted expenditure budget total of \$19,846,830.

Staff is dedicated to maintaining a healthy financial accounting system. The first step in achieving this goal is a transparent and considerate budget process. This is a highly collaborative process involving supervisory personnel in all departments presenting revenue and expenditure assumptions to the City Administrator and Finance Director for the upcoming budget year. The budget year for the City of Wilmington (also known as the Fiscal Year) begins May 1st and ends April 30th of every year.

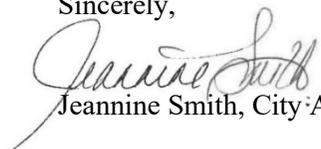
The draft budget was presented to the City Council through a series of workshops on April 5, 2022 and April 12, 2022. The public was invited to attend the workshops and make comment on the presented draft budget. A final budget document and Appropriations Ordinance is presented to the City Council for adoption this evening. The budget document (sometimes referred to as the managerial budget), is used to track revenues and expenditures throughout the year. A mid-year review and amendment is approved annually if warranted.

The primary focus of this year's budget is on creating plans for addressing deferred maintenance and prioritizing goals and objectives for the next three budget cycles. To that end, in the next few months, you can expect to see a dedicated 5-year Capital Improvement Plan addressing the City's aging infrastructure as well as beautification projects that build upon the foundation of this historically significant city.

Please note the format for this year's budget is different from prior years' presentations. Staff has included narratives highlighting significant budget items in each of the fund categories to provide additional clarity and insight for Wilmington residents.

I would like to pay special thanks to Finance Director Matt Hoffman for the time and care he took in creating this presentation.

Sincerely,

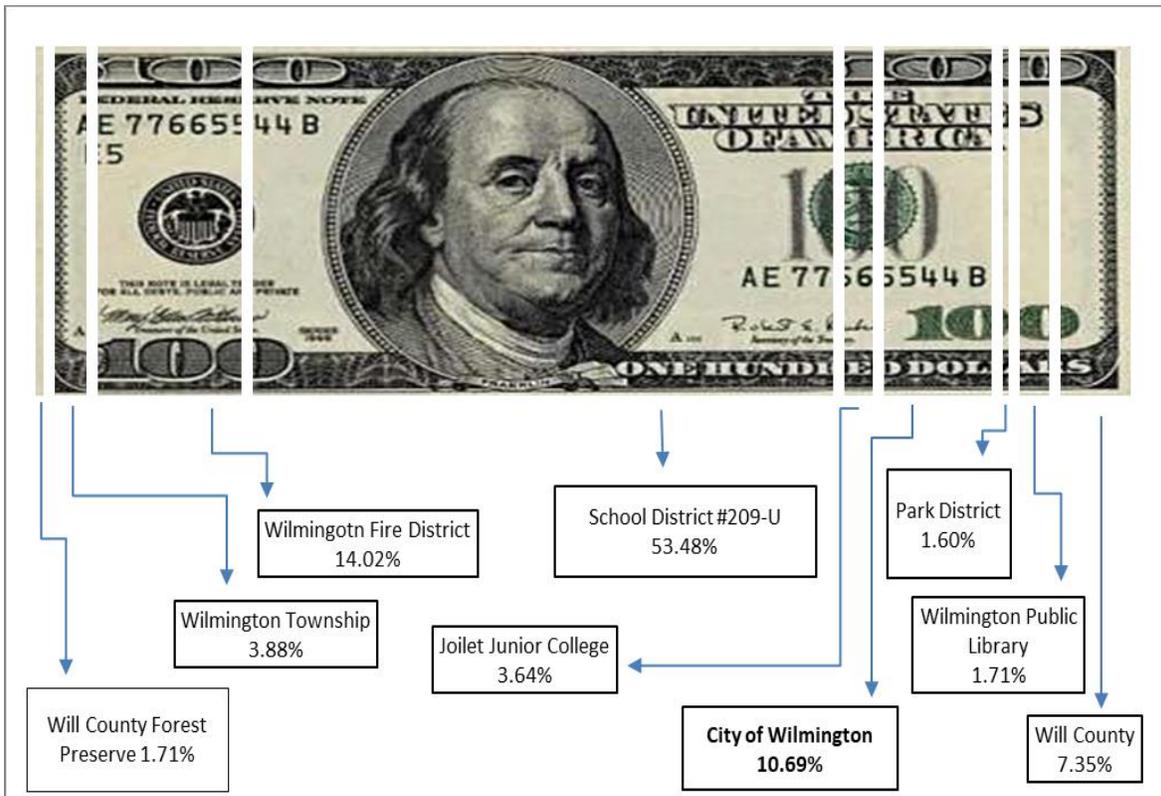
  
Jeannine Smith, City Administrator

## GENERAL FUND REVENUES (01)

The General Fund is the largest fund of the City and accounts for most of the expenditures traditionally associated with local government, including: *Administration, Buildings & Grounds, Police, Public Works, Building, Planning & Zoning, and General Liability*. Each department is responsible for specific governmental functions. The primary sources of revenue for departments within the General Fund include four (4) categories:

- Property Taxes
- Intergovernmental Revenues (i.e., State Income Tax)
- Sales Tax
- Utility taxes/fees/fines/other

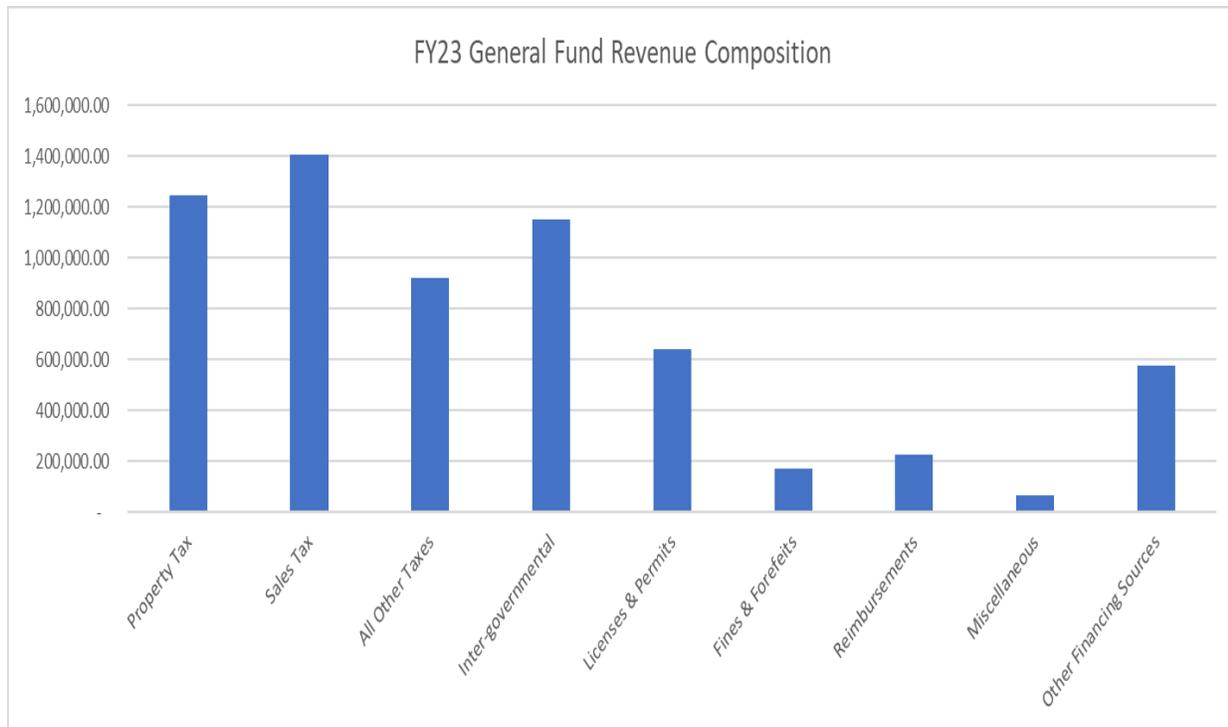
Property taxes represent approximately 21.43% of General Fund revenues. For FY 2022-23 (based on the 2021 levy), \$1,248,265 in property tax revenue is budgeted to be received in the General Fund from various individual levies to support general city services. The Chart below gives a breakdown of where your Will County property tax dollars go by taxing district.



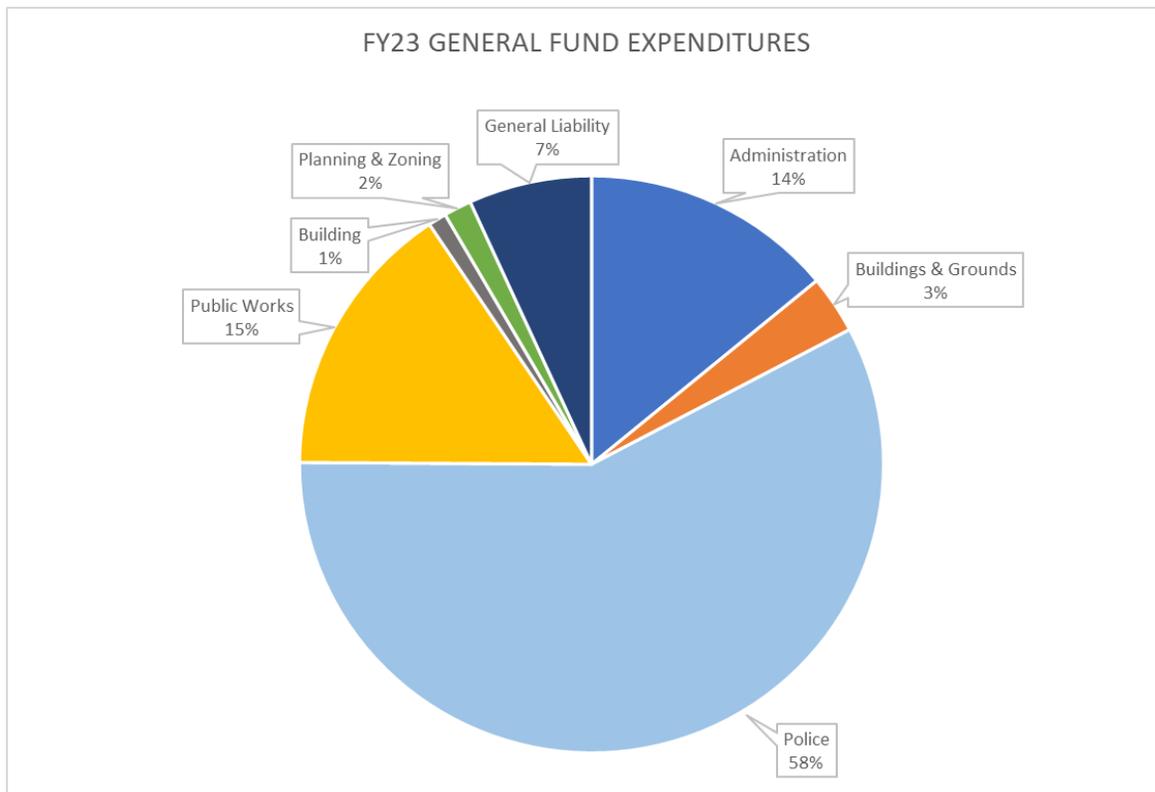
Sales tax revenue far exceeded expectations in FY 2022. Changes in online sales tax sourcing rules, the general increase in applicable online sales to sales tax obligations, and the residents sustained support of local business caused average year-over-year increases in the 25%-30% range. Despite seeing double digit growth, starting in FY 2023 we revert to a more historically appropriate growth rate assumption.

This year's income taxes have greatly exceeded expectations due to a combination of favorable outcomes to municipalities, the general strength of the state economy, and higher than expected individual tax payments. Intergovernmental revenue represents approximately 17.68% of General Fund revenues. IML forecasted \$132 per capita in their income tax estimates for FY 2023. There appears to be optimism that the state will consider increasing the LGDF share for municipalities in this 2022 Spring legislative session to 8% from its current share of 6%. For budgeting purposes, we assume a conservative 3% annual growth and no related income tax increase from increased LGDF percentages.

Utility tax represents the City's locally imposed tax on electricity usage, natural gas usage, and landline & cell phone usage. Of note, telecommunication taxes only apply to the phone portion of a cell phone bill, not the data portion. Overweight truck permit revenue increased fivefold over FY 2022 budget projections, owing to the City's engagement of engineering firm, Willett Hofmann to accurately assess the cost of allowing excessively heavy shipments passage on city owned thoroughfares. Although not done in the FY 2023 budget cycle, transfer of these funds to the Capital Projects Fund should be considered in the future, economic conditions permitting.



## GENERAL FUND EXPENDITURES (01)



Following is a summary of important line items to note for each of the specific departments that will be reviewed at the Budget Workshop #1.

### ADMINISTRATION (01-01)

- Personnel Services (multiple #'s) – Overall decrease year over year of 14% due largely to departmental reorganization during FY 2022
  - i. We are proposing a 7.5% COLA and appropriate step increases for all non-union employees in-line with CPI which is currently hovering around the 7.5% mark. We have budgeted for reasonable, but undetermined, salary increases in FY 2023 through FY 2027. As spelled out in the AFSCME union contract a COLA increase of 2.5% was budgeted for administrative staff.
- Police Commission Expense (01-01-7951) – Overall increase year over year of 128%
  - i. Testing and associated costs for an estimated 10 candidates in FY 2023. 8 candidates are slated for testing in FY 2024 through FY 2027.
- Sales Tax Credit (01-01-7951) – Eliminated from future budgets

- i. This line item represents the 50% share of rebated sales tax to developers, pursuant to past redevelopment agreements entered into with the City. Beginning in FY 2022 it is now netted against the developer reimbursement revenue line item (01-00-4874) associated with TIF area police services.

### *BUILDINGS & GROUNDS (01-02)*

- Contractual Services (multiple #'s)
  - i. These line items reflect services used by the City in the maintenance of its buildings and grounds. They include \$50,000 for lawncare throughout the city, \$22,000 in janitorial services, and \$10,000 in tree removal services.
  - ii. We have also budgeted \$15,000 for the removal and replacement of flooring in the Council Chamber and Mayor's office in City Hall. \$20,000 for the replacement of flooring in the central corridor, kitchen, and public restrooms. \$46,000 has been allocated towards City Hall improvements that will make it ADA compliant.

### *POLICE (01-03)*

- Personnel Services (multiple #'s) – Overall increase year over year of 12%
  - i. In light of the ongoing negotiations between Metropolitan Alliance of Police (MAP) and the City we have budgeted for reasonable, but undetermined, salary increases in FY 2024 through FY 2027.
  - ii. Increase due to 2 additional full-time officers, and 4 part-time officers budgeted.
- Equipment Purchase (01-03-7321)
  - i. Potential Body Camera purchase still under review. Grant funding may be available. Incoming Police Chief will advise in the near future.

## ***PUBLIC WORKS (01-05)***

- Personnel Services (multiple #'s) – Overall increase year over year of 23%
  - i. Approximately 80% of the increase is due to a budgeted new hire and recent addition of a Public Works Director. His time will be allocated equally among Water/Sewer/Public Works.
- Street Light Electricity (01-05-6740) – 29% decrease compared to last year
  - i. LED street light conversion program has resulted in a cost savings.
- Transfers to Other Funds (01-05-8020)
  - i. The FY 2023 proposal includes \$60,000 for a tool van and \$47,000 for a Ventrac tractor & attachments for sidewalk and bridge snow removal. The cost of these items has been transferred to the Mobile Equipment Fund for tracking purposes.

## **BUILDING (01-13)**

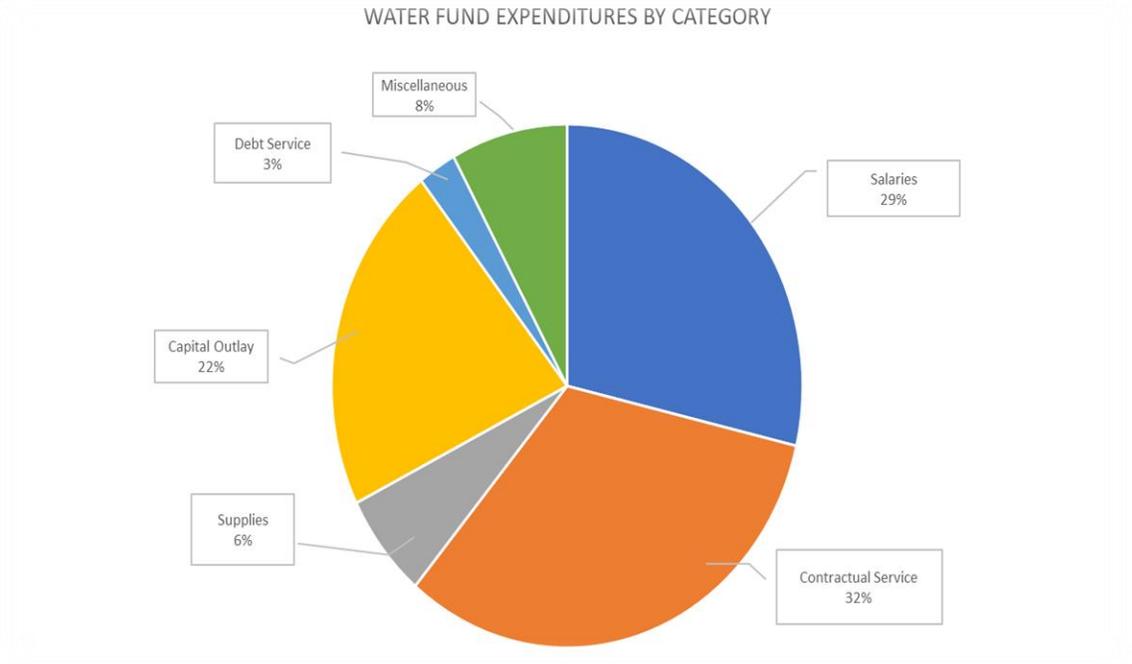
- Building Permit Fees (multiple #'s)
  - i. Revenue figures within this line-item are budgeted at \$614,000 in FY 2023. Continuing development in the City's TIF district resulted in Permit Revenue far higher than what was budgeted in Fiscal Years 2021 and 2022. Additional construction is expected in FY 2023. Development in FY 2024 through 2027 is unknown at this time; as such, a historically normal revenue projection was used.
- Transfers to Other Funds (01-13-8020)
  - i. This line item represents the transfer amount to the Capital Projects Fund for revenue above and beyond the operational needs of the Building Department.

## *WATER FUND (02)*

The Water Fund accounts for the revenue and expenditures, both operating and capital, associated with the provision of water service to residents and businesses in the City. The Water Department works to maintain and improve water service infrastructure while planning for future water demand.

### *REVENUE*

- Meter Repl Program Fees (02-17-4550)
  - i. The revenue collected via this line-item goes towards the upkeep and replacement of the City's meters into perpetuity.
- Water Plant Debt Service Fee (02-17-4555)
  - i. In 2011 and 2016 the City engaged in the renovation of the Kankakee River Intakes and Lime Feed System rehab, respectively. Funding was provided by two, twenty year, loans from the Illinois Environmental Protection Agency. This line-item represents the revenues used for repayment of those loans.
- Water Service Fees (02-21-4590)
  - i. Accounts for the provision of water services provided to the customers within the City.
- Garbage Collection Fees (02-23-4530)
  - i. This line-item represents all revenue the City receives from residents for garbage services. Increases in this line-item reflect contractual rates changes only, and there is no material net impact within the budget as the cost of service is generally matched by revenues. The City's current garbage contract with Homewood Disposal runs through FY 2026.



***EXPENDITURES***

- Personnel Services (multiple #'s)
  - i. 33% of the Public Works Director’s time will be allocated to the Water Fund.
  - ii. New allocation methodology increased the portion of health insurance attributed to the Water Fund by \$59,000.
  - iii. The Water Department is requesting one additional employee in FY 2023.
- Maintenance (multiple #'s)
  - i. These line-items represent normal program costs for annual maintenance on capital assets. In addition, the Water Department is requesting \$5,000 for a Chemical Feed Pump in FY 2023.
- Garbage Collection Expense (02-23-6420)
  - i. Homewood contract runs through FY 2026, it makes up a significant portion of our contractual expenses in the Water Fund.
- Prof Fees – Engineering (02-17-6390)
  - i. This line-item represents the cost of engineering services for the project to connect Laurel Avenue to Wilshire Drive, creating a loop that would correct a stagnation area in that part of the city. This would also increase water quality in the area as well as increase the flow of water for fire protection activities.

- Water Capital Projects (02-17-7322)
  - i. The water plant renovation is slated for June of 2023 at a cost of \$434,000. The Water Department is requesting \$27,000 to upgrade electrical components inside the water plant post rehab and \$10,000 to replace plant furnaces. This line-item includes \$10,000 for materials associated with connecting Laurel Avenue to Wilshire Drive. \$140,000 is being budgeted for the purchase of two meter technician vehicles, as well.

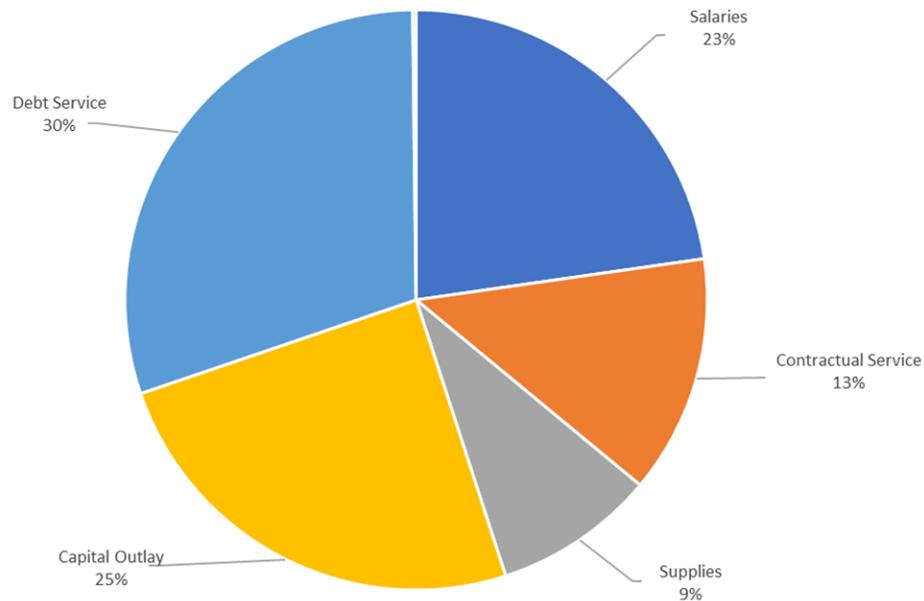
## ***SEWER FUND (04)***

The Sewer enterprise fund is used by the City to account for all financial activity related to the operation of the Sewer Department.

### ***REVENUE***

- Sewer Service Fees (04-00-4560)
  - i. Accounts for the provision of sanitary sewer services provided to the customers within the City.
- Sewer Capacity User Fee (04-00-4570)
  - i. This line-item contains revenue received by the city at time of building permit via a user impact fee.
- WWTP Debt Service Revenue (04-03-4555)
  - i. In May 2007 the City entered into a Loan with IEPA for the purpose of constructing a new wastewater plant. In 2020 the City issued an Alternate Revenue Source (ARS) Bond to refund that loan and take advantage of favorable interest rates. Payment of this debt service is done through a debt service represented by this line-item.
- Rental of Property (04-03-4875)
  - i. Lease revenue from the AT&T Telecommunications Tower.

## SEWER FUND EXPENDITURES BY CATAGORY



### ***EXPENDITURES***

- Personnel Services (multiple #'s)
  - i. 33% of the Public Works Director's time will be allocated to the Sewer Fund.
  - ii. New allocation methodology increased the portion of health insurance attributed to the Water Fund by \$61,000.
  - iii. The Sewer Department is requesting one additional employee in FY 2023.
- Maintenance (multiple #'s)
  - i. There are several building, sewer collections, and sewer process projects the department would like to undertake in FY 2023 and FY 2024 that have been of ongoing concern. Details of which can be found in the Sewer Fund Budget Detail accompanying this memo.
- Prof Fees – Engineering (04-03-6390)
  - i. The FY 2023 column includes engineering costs for the North Island Lift Station in the amount of \$57,000 and \$50,000 for the initial phases of the NARP study. NARP Study costs in subsequent fiscal years are uncertain at this time. Collaboration with surrounding communities will be a significant factor in the cost the City ultimate bears.

- Equipment Purchases (04-03-7320)
  - i. The Sewer Department is requesting \$83,000 for a utility truck. \$100,000 for the refurbishment of the Haga property building, including, electricity, water, and other things. \$75,000 for several capital asset items – Soft Start, VFDs (blower & RAS), LED lighting.

***MOTOR FUEL TAX FUND (06)***

The Motor Fuel Tax (MFT) Fund accounts for the City’s per capita share of motor fuel taxes distributed by the state. The State collects a tax of 19 cents per gallon on gasoline and 21.5 cents per gallon on diesel fuel. To all municipalities a portion of this tax is then allocated on a per capita basis. Effective in 2019 the City began receiving additional MFT allotments from new taxes enacted by the State through the Transportation Renewal Fund. In the beginning of 2020, the State also began to distribute Rebuild Illinois Funds.

Motor Fuel Tax expenditures are restricted to programs identified by the State. All MFT expenditures are appropriated through resolution by the City Council and approved by the Illinois Department of Transportation. Rebuild Illinois Funds have a greater restriction on them than regular MFT funds, as improvements must meet certain useful life criteria.

The City funds several street maintenance programs through this fund. Some of these programs funded include crack filling/routing, road salt, and the biannual road improvement program.

Chamlin & Associates are undertaking a city-wide street condition study which will be included in our proposed Capital Improvement Program. The information obtained from this study will help us plan for our future road improve projects.

Due to the rising costs of asphalt, there are no road improvement projects being considered at this time.

***REVENUE***

- MFT State Allotments (06-00-4120)
  - i. The FY 2023 revenue figures reflect the City’s share of the state’s motor fuel at \$23.50 per capita (IML estimate) and our certified population of 5,664. In subsequent years, we anticipate the amount of the tax will increase by an inflationary factor each year.
- Transportation Renewal (06-00-4121)
  - i. When the state increased motor fuel taxes as part of the 2019 capital plan, they chose to break out a portion of the increase and distribute it to several transit agencies for transportation purposes. The remainder of the tax was pegged to inflation and distributed to municipalities on a per capita basis. The FY 2023 figure represents a \$17.70 per capita distribution.

- Rebuild Illinois Bond (06-00-4122)
  - i. The state issued new capital bonds in 2020 to fund a number of projects including, but not limited to bondable projects in municipalities. Wilmington’s allocation was slightly more than \$377,000. The remaining distributions of these revenues will be received in FY 2023.

## ***ESDA FUND (07)***

### ***REVENUE***

- Property Tax – ESDA (07-00-4020)
  - i. State statute dictates property taxes levied for civil defense use are limited to a maximum rate of 0.05% *and* that the amount collectible shall not exceed 25 cents per capita.
- Grants – State (07-00-4160)
  - i. This line item represents the grant revenue received from the Illinois Emergency Management Agency for expenses relating to implementation of unmet homeland security needs to enhance statewide emergency preparedness and response.

### ***EXPENDITURES***

- Operating Supplies and Tools (07-00-6970)
  - i. Program expenses of \$2,000 for various operating supplies and tools, a \$1,500 purchase for a plotter printer to be used in the command vehicle during in-the-field operations, and \$1,500 for K9 unit support.

## ***DEBT SERVICE FUND (12)***

The Debt service fund is used to account for and report financial resources that are deemed restricted, committed, or assigned to expenditures for principal as well as interest associated with long-term debt.

### ***REVENUE***

- SSA Deer Ridge Subd Repayments (12-00-4025)
  - i. This line item represents the additional Special Service Assessment Fee applicable to the residents of the Deer Ridge subdivision for the repayment of debt service used to repair and replace blacktop within the subdivision. This debt matures January 15, 2023.

### ***EXPENDITURES***

- SSA 2008 Series Bond – Princpl (12-00-7920)  
SSA 2008 Series Bond – Interest (12-00-7930)
  - i. These line-items contain the debt service for a 15-year bond associated with the SSA Deer Ridge subdivision. The bond will be retired in FY 2023.
- Transfer to Other Funds (12-00-8021)
  - i. Over time the Debt Service Fund has accumulated a fund balance of approximately \$550,000. This line item represents the transfer of that balance from the Debt Service Fund back to the General Corporate Fund.

## ***MOBILE EQUIPMENT FUND (21)***

The Mobile Equipment Fund (MEF) accounts for the City's long term capital asset equipment. Periodically transfers are made from the General Fund to the Mobile Equipment Fund as a savings mechanism for current and/or future mobile capital purchases.

- Revenue (multiple #'s)
  - i. FY 2023 revenue figures within these line-items are budgeted at \$219,000. This includes a \$107,000 transfer for a tool van (\$60,000) and a Ventrac tractor (\$47,000) which are housed in Public Works; \$50,000 for a new pickup which is housed in ESDA; and \$50,000 for the annual purchase of an additional squad car ultimately reimbursed by the TIF developers.

- Expenditures (multiple #'s)
  - i. The FY 2023 through FY 2027 line-items mirror those of the revenue accounts in both amount and purpose.

## *CAPITAL PROJECTS FUNDS (24)*

Accounts for capital projects and capital improvements that the City funds with various revenues. Expenditures that the City accounts for in this fund include municipal facility improvements, major road improvement projects, and other capital/public improvements.

### ***REVENUE***

- ARPA Funds (24-00-4872)
  - i. The City will receive close to \$770,000 in federal pandemic relief (ARPA Funds) via two \$384,000 payments in FY 2022 and FY 2023. These funds can be used for a variety of capital projects, pandemic relief, and public safety expenditures. Due to recent changes in rules governing allowable uses, the City can also use ARPA funds on any legitimate City operation or capital project.

### ***EXPENDITURES***

- Prof Fees – Engineering (24-00-6390)
  - i. This line-item represents the costs for engineering services associated with the downtown parking lot project.
- KKK St./Forked Creek Bridge Pr (24-00-7315)
  - i. This line-item represents the engineering costs associated with our Forked Bridge Project.
- USCS/IDOT Rte. 53/Peotone Rd (24-00-7415)
  - i. This line-item represents the costs associated with our Peotone Road project. Which is expected to be completed in June 2022.
- IDOT Rt 53/N River Rd Project (24-00-7440)
  - i. This line represents the costs associated with our N. River Road project. IDOT has provided comments on site geometry allowing ESI to compete design work by summer 2022.

- S. Arsenal/Rte. 53 EDP/IDOT (24-00-7449)
  - i. This line represents the costs associated with the City’s S. Arsenal Road project. A disagreement between IDOT and the contractor regarding pay rates has led to a delay in the close-out of phase II until spring 2022.
  
- Misc. Other Capital Projects (24-00-7450)
  - i. This line-item represents Downtown Parking Lot project costs. We anticipate this project to be completed in FY 2023.
  
- Transfers In (24-00-4910)
  - i. This line-item represents anticipated building permit fees to be used for future capital projects.

### *TIF #2 FUND (25)*

Established in 2010 to account for the additional incremental property tax revenues generated by the Ridgeport Logistics Business Park and the redevelopment expenditures and reimbursements.

#### ***REVENUE***

- Property Taxes – Ridgeport TIF (25-00-4020)
  - i. This line-item accounts for the incremental property tax revenue generated by development within the TIF District.

#### ***EXPENDITURES***

- TIF #2 Distributions (25-00-7170)
  - i. This line-item represents incremental property taxes generated by the properties inside the TIF district collected and paid to the treasurer of the City for deposit into the Ridgeport Logistics Business Park to pay redevelopment project costs.

City of Wilmington  
Budget Summary  
Fiscal Year 2023

FUND	2019	2020	2021	2022	2022	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Adopted	(As of 03/08/22)	Projected	Proposed	Projected	Projected	Projected	Projected
<u>(01) General Fund</u>	4,715,073	4,804,852	5,843,610	5,341,335	5,140,882	5,917,368	6,491,492	5,540,825	5,685,974	5,836,227	5,991,584
<u>Special Revenue Funds</u>											
(25) Ridgeport TIF #2	4,720,800	6,486,799	6,427,441	6,405,000	6,282,123	6,282,124	6,282,676	6,695,358	7,520,723	7,520,723	7,520,723
(06) Motor Fuel Tax	157,389	214,158	404,703	365,600	266,865	370,535	297,729	241,858	249,068	256,495	264,145
(07) ESDA Fund	58,904	35,689	41,430	33,624	33,727	186,759	122,928	50,428	51,374	52,364	53,402
(21) Mobile Equipment	8,740	1,540	630	21,500	450	132,504	269,000	207,000	117,000	117,000	117,000
<u>(12) Debt Service Fund</u>	330,666	301,829	731,053	35,000	126,002	134,615	32,100	-	-	-	-
<u>Enterprise Funds</u>											
(02) Water	2,009,391	2,101,824	1,971,706	2,004,961	1,732,271	2,085,685	2,159,755	2,220,908	2,270,133	2,320,249	2,372,838
(04) Sewer	2,133,220	2,235,732	2,107,433	2,152,097	2,074,875	2,496,010	2,441,146	2,407,878	2,455,125	2,503,318	2,553,619
<u>Capital Project Funds</u>											
(24) Capital Projects	290,838	86,508	2,129,035	193,329	467,338	478,956	884,246	60,000	60,000	60,000	60,000
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>14,425,021</b>	<b>16,268,931</b>	<b>19,657,042</b>	<b>16,552,446</b>	<b>16,124,532</b>	<b>18,084,555</b>	<b>18,981,072</b>	<b>17,424,254</b>	<b>18,409,397</b>	<b>18,666,377</b>	<b>18,933,311</b>
FUND	2019	2020	2021	2022	2022	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Adopted	(As of 03/08/22)	Projected	Proposed	Projected	Projected	Projected	Projected
(01) General Fund	4,896,760	4,287,138	5,459,682	5,335,054	4,752,362	5,862,169	6,146,119	5,745,132	5,716,876	5,776,491	5,915,160
<u>Special Revenue Funds</u>											
(25) Ridgeport TIF #2	4,691,885	6,465,530	6,435,750	6,405,000	6,334,443	6,342,674	6,220,413	6,695,358	7,520,723	7,520,723	7,520,723
(06) Motor Fuel Tax	276,473	40,094	136,837	257,000	36,822	89,968	35,000	36,050	37,132	38,245	39,393
(07) ESDA Fund	64,885	57,568	70,670	70,188	63,734	81,481	122,926	50,428	51,374	52,364	53,403
(21) Mobile Equipment	-	-	48,489	100,000	-	100,000	267,000	200,000	100,000	100,000	100,000
<u>Debt Service Fund</u>	326,471.30	305,426.78	296,715.28	34,900.00	101,304.58	135,291.50	613,315.00	-	-	-	-
<u>Enterprise Funds</u>											
(02) Water	1,746,305	1,696,357	1,609,126	2,515,030	1,636,032	1,744,244	2,687,544	2,065,982	2,072,872	2,121,117	2,171,205
(04) Sewer	2,515,630	2,336,959	1,959,506	2,654,569	1,654,834	1,925,979	2,928,772	2,010,636	2,033,378	2,060,795	2,083,278
<u>Capital Project Funds</u>											
(24) Capital Projects	145,305	261,761	389,408	2,475,089	2,279,890	2,305,013	456,647	232,000	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>14,663,716</b>	<b>15,450,835</b>	<b>16,406,183</b>	<b>19,846,830</b>	<b>16,859,421</b>	<b>18,586,818</b>	<b>19,477,736</b>	<b>17,035,587</b>	<b>17,532,354</b>	<b>17,669,736</b>	<b>17,883,161</b>
<b>TOTAL SURPLUS(DEFICIT)</b>	<b>(238,695)</b>	<b>818,096</b>	<b>3,250,858</b>	<b>(3,294,384)</b>	<b>(734,888)</b>	<b>(502,264)</b>	<b>(496,665)</b>	<b>388,667</b>	<b>877,043</b>	<b>996,641</b>	<b>1,050,149</b>

City of Wilmington  
Budget Summary by Category  
Fiscal Year 2023

Revenue	Taxes	Inter-governmental	Licenses & Permits	Fines & Forefeits	Charges for Services	Reimbursements	Miscellaneous	Other Financing Sources	Total Fund
<u>(01) General Fund</u>	3,573,451	1,151,167	642,225	168,200		326,006	54,500	575,943	6,491,492
<u>Special Revenue Funds</u>									
(25) Ridgeport TIF #2	6,282,576						100		6,282,676
(06) Motor Fuel Tax		296,229					1,500		297,729
(07) ESDA Fund	2,104	32,000				500		88,324	122,928
(21) Mobile Equipment				2,000				267,000	269,000
<u>(12) Debt Service Fund</u>					32,000		100		32,100
<u>Enterprise Funds</u>									
(02) Water					2,138,144		21,611		2,159,755
(04) Sewer					2,416,292		24,854		2,441,146
<u>Capital Project Funds</u>									
(24) Capital Projects		384,246						500,000	884,246
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>9,858,130</b>	<b>1,863,642</b>	<b>642,225</b>	<b>170,200</b>	<b>4,586,436</b>	<b>326,506</b>	<b>102,665</b>	<b>1,431,267</b>	<b>18,981,072</b>

Expenditures	Salaries	Benefits	Contractual Service	Supplies	Capital Outlay	Debt Service	Miscellaneous	Other Financing Sources	Total Fund
(01) General Fund	2,461,182	1,527,979	951,086	240,811	36,000	63,238	60,500	805,322	6,146,119
<u>Special Revenue Funds</u>									
(25) Ridgeport TIF #2			100,000				6,120,413		6,220,413
(06) Motor Fuel Tax			-	35,000					35,000
(07) ESDA Fund	15,900	1,816	38,500	9,210	7,000		500	50,000	122,926
(21) Mobile Equipment					267,000				267,000
<u>(12) Debt Service Fund</u>			100			31,950	100	581,165	613,315
<u>Enterprise Funds</u>									
(02) Water	527,713	222,495	854,356	181,700	621,500	69,280	210,500		2,687,544
(04) Sewer	488,163	180,931	388,378	265,000	723,000	877,800	5,500		2,928,772
<u>Capital Project Funds</u>									
(24) Capital Projects			35,000		421,647			-	456,647
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>3,492,957</b>	<b>1,933,221</b>	<b>2,367,421</b>	<b>731,721</b>	<b>2,076,147</b>	<b>1,042,268</b>	<b>6,397,513</b>	<b>1,436,487</b>	<b>19,477,736</b>

City of Wilmington  
Fund Balance History  
Fiscal Years 2018 - 2027

FUND	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 (As of 03/08/22)	2022 Projected	2023 Proposed	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<u>(01) General Fund</u>	443,338	961,084	1,418,599	1,424,880	1,807,120	1,473,798	1,819,171	1,614,863	1,583,961	1,643,697	1,720,121
<u>Special Revenue Funds</u>											
(25) Ridgeport TIF #2	(14,674)	6,595	(1,713)	(1,713)	(54,033)	(62,263)	-	-	-	-	-
(06) Motor Fuel Tax	232,657	406,722	674,588	783,188	904,631	955,155	1,217,884	1,423,692	1,635,628	1,853,878	2,078,630
(07) ESDA Fund	55,721	33,842	4,602	(31,963)	(25,406)	109,880	109,882	109,882	109,882	109,882	109,881
(21) Mobile Equipment	14,265	15,805	(32,054)	(110,554)	(31,604)	450	2,450	9,450	26,450	43,450	60,450
<u>(12) Debt Service Fund</u>	154,964	151,365	585,703	585,803	610,401	585,027	3,812	3,812	3,812	3,812	3,812
<u>Enterprise Funds*</u>											
(02) Water	1,293,479	1,698,006	1,917,183	1,407,115	2,013,421	2,258,624	1,730,834	1,885,760	2,083,021	2,282,153	2,483,785
(04) Sewer	817,871	1,148,831	1,199,932	697,460	1,619,973	1,769,964	1,282,338	1,679,580	2,101,327	2,543,850	3,014,191
<u>Capital Project Funds</u>											
(24) Capital Projects	392,488	217,235	1,956,862	(324,898)	144,310	130,805	558,404	386,404	446,404	506,404	566,404
<b>TOTAL FUND BALANCE</b>	<b>3,390,110</b>	<b>4,639,485</b>	<b>7,723,702</b>	<b>4,429,318</b>	<b>6,988,814</b>	<b>7,221,439</b>	<b>6,724,775</b>	<b>7,113,442</b>	<b>7,990,485</b>	<b>8,987,125</b>	<b>10,037,274</b>

\* Fund Balance Equivalent

City of Wilmington  
Fund Balance Summary  
Fiscal Year 2023

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Financing Sources(Uses)	Surplus (Deficit)	Ending Fund Balance	Fund Balance %
<u>(01) General Fund</u>	\$ 1,473,798	\$ 5,915,549	\$ 5,340,797	\$ (229,379)	\$ 345,373	\$ 1,819,171	36%
<u>Special Revenue Funds</u>							
(25) Ridgeport TIF #2	(62,263)	6,282,676	6,220,413	-	62,263	-	0%
(06) Motor Fuel Tax	955,155	297,729	35,000	-	262,729	1,217,884	3480%
(07) ESDA Fund	109,880	34,604	72,926	38,324	2	109,882	40%
(21) Mobile Equipment	450	269,000	267,000	-	2,000	2,450	1%
<u>(12) Debt Service Fund</u>	585,027	32,100	32,150	(581,165)	(581,215)	3,812	12%
<u>Enterprise Funds*</u>							
(02) Water	2,258,624	2,159,755	2,687,544	-	(527,790)	1,730,834	64%
(04) Sewer	1,769,964	2,441,146	2,928,772	-	(487,626)	1,282,338	44%
<u>Capital Project Funds</u>							
(24) Capital Projects	130,805	384,246	456,647	500,000	427,599	558,404	218%
<b>TOTAL FUND BALANCE</b>	<b>7,221,439</b>	<b>17,816,805</b>	<b>18,041,249</b>	<b>(272,220)</b>	<b>(496,665)</b>	<b>6,724,774</b>	<b>35%</b>

\*Fund Balance Equivalent

Account	Description	2019	2020	2021	2022	2022	2022	2023	2024	2025	2026	2027	FY23 Notes
		Actual	Actual	Actual	Adopted	(As of 03/08/22)	Projected	Proposed	Projected	Projected	Projected	Projected	
<b>GENERAL FUND SUMMARY (01)</b>													
01-00-4020	Property Taxes - G/C	\$ 190,512	\$ 242,202	\$ 251,761	\$ 342,755	\$ 331,605	\$ 331,605	\$ 364,547	\$ 371,838	\$ 379,274	\$ 386,860	\$ 394,597	
01-00-4030	State Sales Tax	991,297	1,002,525	979,932	1,058,000	1,141,526	1,369,831	1,403,904	1,431,982	1,460,622	1,489,834	1,519,631	Forecasting a 2% increase vs previous FY.
01-00-4040	Twp R&B PPRT	5,035	5,357	3,761	4,100	5,506	6,607	5,000	5,150	5,305	5,464	5,628	
01-00-4050	Multiple Utility Taxes	551,355	578,917	636,011	543,000	458,081	595,200	631,282	656,533	682,795	710,106	738,511	Forecasting a 4% increase. Avg. increase over the last 5 yrs.
01-00-4060	Hotel/Motel Tax	-	-	-	-	-	-	6,000	6,000	6,000	6,000	6,000	
01-00-4130	State PPRT	54,796	72,143	68,867	62,218	97,167	116,601	103,886	107,003	110,213	113,519	116,925	11% reduction forecasted
01-00-4150	State Income Tax (LGDF)	555,737	620,392	656,184	665,400	689,441	827,329	797,769	821,702	846,353	871,744	897,896	\$132.30 per capita
01-00-4153	Local Use Tax	169,242	197,511	260,058	267,000	176,168	211,402	224,039	224,039	224,039	224,039	224,039	15% reduction from FY22, leveling out in FY23
01-00-4154	Pull Tab/ Jar Games Tax	2,654	930	1,786	2,200	2,694	3,233	3,000	3,000	3,000	3,000	3,000	
01-00-4155	Video Gaming Tax	106,350	136,709	72,338	100,000	158,695	190,433	200,000	206,000	212,180	218,545	225,102	
01-00-4230	Business Registration Fee	1,645	1,665	1,960	1,700	1,540	1,848	1,725	1,777	1,830	1,885	1,942	
01-00-4232	Economic Development Fee	9,098	9,106	8,899	8,500	8,263	8,263	9,000	9,000	9,000	9,000	9,000	
01-10-4020	Property Taxes- Audit & Acctg	17,195	17,970	18,680	9,890	9,568	9,568	-	-	-	-	-	
01-00-4235	Cable TV Franchise Fee	76,670	78,231	84,008	76,600	84,318	101,181	84,000	85,680	87,394	89,141	90,924	
01-00-4237	Contractor's License	20,200	18,935	25,450	18,000	15,175	18,210	20,000	20,000	20,000	20,000	20,000	
01-00-4250	License - Miscellaneous	4,900	4,950	8,505	7,000	4,425	5,310	4,500	4,500	4,500	4,500	4,500	
01-00-4251	Truck Permits-Overweight	22,312	14,948	16,592	10,000	53,061	63,674	50,000	50,000	50,000	50,000	50,000	
01-00-4252	City Beautification	-	-	-	-	700	840	2,000	2,000	2,000	2,000	2,000	Annual Video Gaming Terminal Fee used for city beautification projects
01-00-4270	Liquor License	23,560	18,385	25,190	15,000	8,660	10,392	20,000	20,000	20,000	20,000	20,000	
01-00-4416	WPD Restricted Contribs K9	-	3,000	5,600	1,000	350	420	1,000	1,000	1,000	1,000	1,000	
01-00-4420	Circuit Clerk Court Fines	47,472	44,641	44,650	45,000	31,090	37,308	39,500	39,500	39,500	39,500	39,500	
01-00-4450	Misc. Ordinance Fines	56,495	59,106	41,079	60,000	32,719	39,263	53,000	54,590	56,228	57,915	59,652	
01-00-4455	Impoundment Fine/Spec Trng	3,250	2,000	1,500	3,000	1,750	2,100	2,700	2,700	2,700	2,700	2,700	
01-00-4840	Insurance Claims Rei	2,601	23,329	2,093	5,000	66,614	66,614	22,000	22,000	22,000	22,000	22,000	
01-00-4850	Interest Income	14,803	16,146	1,409	1,100	380	457	500	500	500	500	500	
01-00-4859	Other Income- Catfish Days	19,809	25,774	1,500	30,000	35,376	35,376	22,000	22,000	22,000	22,000	22,000	
01-00-4860	Other Income - Misc.	40,395	37,184	77,108	30,000	71,454	71,454	32,000	32,000	32,000	32,000	32,000	
01-00-4862	IPRF Grant	14,960	18,704	18,699	-	20,556	20,556	17,473	16,942	16,942	16,942	16,942	Illinois Public Risk Fund Grant
01-00-4863	Federal Grant	-	-	-	344,500	-	-	-	-	-	-	-	
01-00-4864	CAREs Grant	-	-	236,857	-	-	-	-	-	-	-	-	
01-00-4870	Other Reimbursements	43,762	22,589	4,364	8,500	3,779	4,534	5,000	5,000	5,000	5,000	5,000	Crossing guard wages
01-00-4872	Health/Dental Ins Reimbursmnts	51,840	58,186	80,411	11,000	7,767	9,320	12,840	12,840	12,840	12,840	12,840	Retired employee's hlth ins. reimbursement
01-00-4874	Developer Reimbursements	231,061	381,370	221,344	330,000	103,925	124,710	308,166	378,736	378,736	378,736	378,736	Reimbursement of PD wages and squad car, Phase II consideration anticipated in Oct '23
01-00-4875	Rental of Property	194	275	1,653	2,000	50	60	-	-	-	-	-	
01-00-4880	Sale of Equip & Vehicles	1,400	-	-	-	-	-	-	-	-	-	-	
01-00-4910	Transfers from Other Funds	-	-	253,289	-	-	-	-	-	-	-	-	
01-03-4020	Property Taxes - Police Dept.	190,512	139,895	143,584	244,888	236,922	236,922	249,593	262,072	275,176	288,935	303,382	
01-03-4021	Property Taxes-Police Pension	-	-	-	421,137	407,436	407,436	445,090	467,344	490,711	515,247	541,009	
01-03-4160	Grants - State Misc	-	15,920	4,795	24,000	11,922	14,306	-	-	-	-	-	
01-03-4860	Other Income - Misc	33,815	-	2,207	10,000	5,000	6,000	-	-	-	-	-	
01-03-4874	Developer Reimbursements	-	-	-	-	-	-	-	-	-	-	-	
01-05-4020	Property Taxes - St & Alleys	89,821	91,179	92,691	-	94,669	94,669	-	-	-	-	-	
01-05-4863	Loan Proceeds	290,020	-	-	-	-	-	-	-	-	-	-	
01-09-4020	Property Taxes- FICA G/C	95,256	102,737	110,686	98,014	94,826	94,826	72,729	75,275	77,909	80,636	83,458	
01-09-4021	Property Taxes-IMRF	38,143	42,026	45,027	14,318	13,853	13,853	19,535	20,511	21,537	22,614	23,744	
01-13-4290	Building Permit Fees - City	53,767	91,315	663,158	300,000	534,301	641,162	560,000	-	-	-	-	Additional TIF construction anticipated
01-13-4291	Building Inspection Fees	37,983	38,823	93,943	66,000	23,685	28,422	25,000	-	-	-	-	Additional TIF construction anticipated
01-13-4292	Property Taxes - St & Alleys	-	-	-	-	-	-	-	-	-	-	-	
01-13-4874	Developer Reimbursements	-	-	-	-	790	948	-	-	-	-	-	
01-14-4292	City Engineer Fee for Service	-	-	-	-	-	-	-	-	-	-	-	
01-14-4540	Planning Fee	2,589	900	-	2,000	-	-	-	-	-	-	-	
01-14-4640	Zoning Fee	-	250	-	500	250	300	-	-	-	-	-	
01-15-4020	Property Taxes - Police Pension	404,836	400,920	403,153	-	-	-	-	-	-	-	-	
01-25-4020	Property Taxes- Gen'l Liab Ins	71,510	83,980	86,290	49,007	47,413	47,413	48,386	50,805	53,345	56,013	58,813	
01-25-4022	Property Taxes-W/Comp	76,219	83,980	86,290	49,007	47,413	47,413	48,386	50,805	53,345	56,013	58,813	
	<b>REVENUE</b>	<b>4,423,653</b>	<b>4,804,852</b>	<b>5,590,322</b>	<b>5,341,335</b>	<b>5,140,882</b>	<b>5,917,368</b>	<b>5,915,549</b>	<b>5,540,825</b>	<b>5,685,974</b>	<b>5,836,227</b>	<b>5,991,584</b>	
<b>ADMINISTRATION DEPARTMENT</b>													
01-01-6010	Wages -Finance & Adm.	216,933	218,432	228,412	234,907	239,694	273,937	256,519	264,215	272,141	280,305	288,714	7.5% Increase for Non-union EEs
01-01-6011	FICA	-	-	-	17,970	20,026	22,887	18,872	19,438	20,021	20,622	21,241	
01-01-6012	City Engineer Services	2,000	-	-	-	-	-	-	-	-	-	-	
01-01-6013	SUTA	-	-	-	7,693	2,834	3,238	2,284	2,353	2,423	2,496	2,571	
01-01-6014	IMRF	-	-	-	26,576	18,821	21,510	19,320	19,900	20,497	21,111	21,745	
01-01-6050	Elected/Apptd Officials Wages	30,999	38,305	34,691	35,000	27,157	31,037	31,432	31,500	31,500	31,500	31,500	
01-01-6320	Audit & Accounting	17,900	19,872	18,805	28,000	18,805	18,805	18,760	21,275	21,850	22,425	23,000	Lauterbach and Amen auditing services

01-01-6335	Prof Fees - Computer R&M	17,101	13,529	28,518	15,000	32,342	36,963	15,000	15,000	15,000	15,000	15,000	Computer repair and maintenance
01-01-6360	Dues Subscrip. & Memberships	6,429	6,343	8,228	7,000	9,611	10,984	6,590	6,590	6,590	6,590	6,590	Memberships in CED, Will County Governmental League, ICMA, ILCMA, ILGFOA, ICSC, Chamber of Commerce, Historical Society, CVB
01-01-6380	Employee Health & Life Insurnc	46,528	31,406	73,720	72,013	50,661	57,898	30,994	31,924	32,882	33,868	34,884	
01-01-6385	Retired Empl Health Ins/Dental	112,230	96,671	113,181	104,400	79,241	90,561	93,600	96,408	99,300	102,279	105,348	
01-01-6390	Prof Fees - Engineering	-	-	-	-	-	-	3,312	3,411	3,514	3,619	3,728	Chamilin engineering fees
01-01-6460	Legal Services	48,819	34,005	51,727	35,000	15,878	18,146	40,000	40,000	40,000	40,000	40,000	
01-01-6510	Maintenance - Equipment	1,804	608	-	500	110	126	500	500	500	500	500	Cost is lower due to equipment retirement
01-01-6640	Maint-Vehicles	-	991	-	-	-	-	-	-	-	-	-	
01-01-6650	Notices/Legal Publications	598	639	846	1,000	103	117	1,000	1,000	1,000	1,000	1,000	
01-01-6670	Prof Fees - Other	35,491	92,834	99,074	47,000	35,993	41,135	45,000	45,000	45,000	45,000	45,000	Payroll Services, Overweight truck prof fees
01-01-6671	Payroll Processing	7,974	7,244	6,908	7,500	-	-	-	-	-	-	-	Moved to Prof Fees - Other (01-01-6670)
01-01-6760	Telephone/Internet	9,326	19,780	9,100	16,561	18,927	15,600	16,068	16,550	17,047	17,558	17,558	
01-01-6770	Training, Mtg & Travel Expense	4,132	2,809	284	3,200	5,940	6,789	4,000	4,000	4,000	4,000	4,000	
01-01-6930	Gasoline & Oil	-	2,575	100	467	533	1,000	1,000	1,000	100	100	1,000	
01-01-6960	Office Supplies	3,099	2,831	9,984	4,000	4,920	5,623	2,500	2,500	2,500	2,500	2,500	
01-01-6965	Postage	737	855	1,000	650	743	1,000	1,000	1,000	1,000	1,000	1,000	
01-01-6970	Oper Supplies and Tools	1,027	1,443	5,067	1,500	3,631	4,149	-	-	-	-	-	Moved to Office Supplies (01-01-6960)
01-01-7110	Admin Misc Expense	-	805	-	-	-	-	-	-	-	-	-	
01-01-7125	WCHC - Community Matching	9,594	5,000	-	-	-	-	-	-	-	-	-	
01-01-7130	Economic Develop Com Exp	2,500	2,500	2,500	2,500	2,500	2,857	2,500	2,500	2,500	2,500	2,500	Will County CED
01-01-7150	Mayor's Misc Exp	1,331	1,625	1,725	2,000	1,600	1,829	2,000	2,000	2,000	2,000	2,000	Employee city gift certificates
01-01-7151	Facade Improvement Program	-	-	-	-	-	-	50,000	50,000	50,000	50,000	50,000	Facade Improvement Grant Program
01-01-7155	Community Festivals	7,500	7,500	-	7,500	10,250	11,714	10,000	10,000	10,000	10,000	10,000	4th of July celebrations
01-01-7156	Catfish Days Expense	28,908	31,105	118	30,000	37,140	42,446	30,000	30,000	30,000	30,000	30,000	
01-01-7157	City Beautification	-	-	-	-	6,455	7,377	-	-	-	-	-	
01-01-7160	Misc Expense	1,031	1,599	33,001	35,749	40,856	2,000	2,000	2,000	2,000	2,000	2,000	941s
01-01-7180	Police Commission Exp	6,689	6,012	8,587	20,950	13,254	15,147	33,840	26,605	27,940	27,940	27,940	Testing & assoc. costs for 10 candidates est.
01-01-7320	Equipment Purchase	-	450	-	23,000	19,642	22,448	5,000	5,000	5,000	5,000	5,000	
01-01-7321	Leased Equipment Expense	2,398	3,441	4,623	1,500	4,367	4,991	5,000	5,000	5,000	5,000	5,000	Copier lease
01-01-7360	Expensed Equipment	9,165	727	-	1,000	-	-	1,000	1,000	1,000	1,000	1,000	
01-01-7940	Service & Investment Fees	26	-	-	100	-	-	100	100	100	100	100	
01-01-7951	Sales Tax Credit	119,030	24,790	-	127,500	-	-	-	-	-	-	-	Sales tax credit netted against developer reimbursement. Moved to (01-00-4874)
	<b>ADMINISTRATION DEPT EXPENDITURES</b>	<b>751,298</b>	<b>662,781</b>	<b>753,659</b>	<b>874,509</b>	<b>714,401</b>	<b>813,771</b>	<b>748,723</b>	<b>757,286</b>	<b>771,908</b>	<b>786,502</b>	<b>802,418</b>	
<b>BUILDINGS &amp; GROUNDS</b>													
01-02-6510	Maintenance - Equipment	4,114	5,625	2,158	2,600	760	869	3,000	3,000	3,000	3,000	3,000	
01-02-6530	Maintenance - Grounds/Building	51,863	12,357	45,138	112,000	130,020	134,132	50,000	50,000	50,000	50,000	50,000	H.L. Associates \$49K
01-02-6531	Prof Fees - Janitorial	27,018	26,100	21,300	19,800	14,800	20,350	22,200	22,200	22,200	22,200	22,200	3 yr. contract with Unimax Tree removal services (\$10K), City hall flooring (\$15K), Flooring in all non-carpeted areas (21k), City Hall ADA compliant (\$21K), Fire alarm system (\$25K)
01-02-6670	Prof Fees - Other	10,503	10,642	15,636	23,000	2,831	3,235	92,200	10,000	10,000	10,000	10,000	
01-02-6715	Rental of Buildings/Space	-	1,380	920	-	-	-	-	-	-	-	-	
01-02-6760	Telephone/Internet	1,784	1,530	1,818	1,700	424	485	-	-	-	-	-	
01-02-6810	Utilities	2,272	3,160	2,409	3,200	1,969	2,251	2,500	2,500	2,500	2,500	2,500	Electricity at the parks
01-02-6970	Oper Supplies and Tools	2,782	4,167	4,835	3,500	2,712	3,100	3,500	3,500	3,500	3,500	3,500	
01-02-7160	Misc Expense	91	91	91	-	17,400	17,400	-	-	-	-	-	Fence at Island Park, Needs to be reclassified
01-02-7320	Equipment Purchases	12,195	-	-	-	-	-	-	-	-	-	-	
	<b>BUILDINGS &amp; GROUNDS EXPENDITURES</b>	<b>114,002</b>	<b>64,591</b>	<b>93,384</b>	<b>165,800</b>	<b>170,917</b>	<b>181,821</b>	<b>173,400</b>	<b>91,200</b>	<b>91,200</b>	<b>91,200</b>	<b>91,200</b>	
<b>POLICE DEPARTMENT</b>													
01-03-6010	Wages - WPD	1,120,051	1,181,557	1,266,399	1,469,786	1,189,629	1,427,554	1,468,633	1,582,692	1,630,173	1,695,380	1,746,241	2 additional FT officers, 4 additional PT Officers
01-03-6011	FICA	-	-	-	112,439	93,461	112,154	122,071	121,076	124,708	129,697	133,587	
01-03-6013	SUTA	-	-	-	48,135	9,087	10,904	11,878	12,234	12,601	12,979	13,369	
01-03-6014	IMRF	-	-	-	-	15,661	18,793	19,966	20,565	21,182	21,817	22,472	
01-03-6015	Overtime Wages	108,891	79,648	41,696	81,000	77,918	93,501	85,000	87,550	90,177	93,784	96,597	0
01-03-6020	Part Time Wages	77,392	64,626	51,227	71,000	50,143	60,172	191,705	197,456	203,380	211,515	217,860	
01-03-6030	Crossing Guard Wages	5,160	4,755	4,110	4,000	4,560	5,472	4,900	5,047	5,198	5,354	5,515	
01-03-6035	Vacation/SickTime Buy-out	31,938	58,838	-	37,600	-	33,242	30,000	30,000	30,000	30,000	30,000	
01-03-6310	Prof Fees - Animal Control	2,120	2,670	150	1,000	600	720	1,000	1,000	1,000	1,000	1,000	
01-03-6331	Community Service & Affairs	1,292	748	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000	
01-03-6335	Prof Fees - Computer R&M	21,999	27,922	27,675	20,000	22,842	27,411	20,000	20,000	20,000	20,000	20,000	
01-03-6340	Prof Fees - Dispatch Svcs	210,672	191,445	177,404	176,000	186,682	224,019	185,184	185,184	185,184	185,184	185,184	WESCOM
01-03-6360	Dues Subscrip. & Memberships	2,115	2,030	9,087	2,000	10,145	10,145	12,500	12,500	12,500	12,500	12,500	Lexipol (\$7K), Safety Act Mental Health Screening (\$1.5K)
01-03-6380	Employee Health & Life Insurnc	197,682	193,534	232,125	222,388	164,240	197,089	250,894	258,421	266,173	274,159	282,383	
01-03-6460	Legal Services	25,805	41,330	19,347	30,000	19,124	22,949	27,000	27,000	27,000	27,000	27,000	
01-03-6510	Maintenance - Equipment	8,388	4,596	4,000	4,000	2,423	4,000	4,000	4,000	4,000	4,000	4,000	
01-03-6640	Maint-Vehicles	19,971	33,970	40,825	15,000	11,102	13,322	15,000	15,000	15,000	15,000	15,000	
01-03-6650	Notices/Legal Publications	-	268	34	500	730	876	500	500	500	500	500	
01-03-6670	Prof Fees - Other	13,211	12,176	22,309	5,000	6,693	8,031	10,000	10,000	10,000	10,000	10,000	
01-03-6671	K-9 Program Expenses	814	1,577	550	1,000	1,256	1,507	1,500	1,500	1,500	1,500	1,500	
01-03-6685	Police Pension Fund Contribtn	404,836	400,920	403,153	430,000	407,436	488,923	445,090	458,442	472,196	486,361	500,952	
01-03-6760	Telephone/Internet	20,127	17,928	21,301	20,000	23,355	28,026	20,000	20,000	20,000	20,000	20,000	
01-03-6770	Training, Mtg & Travel Expense	17,821	8,645	9,087	15,000	11,548	13,857	15,000	15,000	15,000	15,000	15,000	
01-03-6775	Grant Expenditures	-	3,774	-	24,000	-	24,000	-	-	-	-	-	

01-03-6930	Gasoline & Oil	33,543	40,566	32,787	30,000	34,346	41,215	40,000	37,000	37,000	37,000	37,000	37,000	
01-03-6960	Office Supplies	1,196	1,673	5,513	3,000	4,097	4,916	3,000	3,000	3,000	3,000	3,000	3,000	
01-03-6965	Postage	640	520	1,151	1,000	1,106	1,327	1,000	1,000	1,000	1,000	1,000	1,000	
01-03-6970	Oper Supplies and Tools	10,940	22,091	18,265	15,000	18,363	22,035	18,000	17,000	17,000	17,000	17,000	17,000	
01-03-7010	Uniforms & Accessories	22,068	21,143	16,549	20,000	10,795	12,954	20,000	20,000	20,000	20,000	20,000	20,000	
01-03-7160	Misc Expense	331	255	669	-	990	1,189	-	-	-	-	-	-	
01-03-7320	Equipment Purchases	88,708	69,818	131,581	122,381	228,003	273,604	21,000	21,000	21,000	21,000	21,000	21,000	PD body cameras; 79K over 5 yrs., 16K per yr.
01-03-7321	Leased Equipment Expense	45,134	40,713	40,597	96,100	38,997	46,797	40,000	40,000	35,000	35,000	35,000	35,000	WESCOM FY22 - FY24 (\$25K), FY25 (\$20K), Marlin 4.5K, Koniko,
01-03-7360	Expensed Equipment	480	4,164	1,393	3,000	2,605	3,126	3,000	3,000	3,000	3,000	3,000	3,000	Tazers 9.6K per yr.
	<b>POLICE DEPT EXPENDITURES</b>	<b>2,493,325</b>	<b>2,533,195</b>	<b>2,583,374</b>	<b>3,081,329</b>	<b>2,647,532</b>	<b>3,232,252</b>	<b>3,088,821</b>	<b>3,228,168</b>	<b>3,305,472</b>	<b>3,410,730</b>	<b>3,498,661</b>		
<b>PUBLIC WORKS DEPARTMENT</b>														
01-05-6010	Wages - PW	267,808	173,547	176,848	234,861	228,858	289,084	390,993	402,722	414,804	427,248	440,066	440,066	2 FT summer help EEs, FY23 new hire, 1/3 PWs Director compensat
01-05-6012	City Engineer Services	6,000	-	-	-	-	-	-	-	-	-	-	-	
01-05-6015	Overtime Wages	16,820	10,636	10,029	13,000	15,915	19,098	10,000	10,300	10,609	10,927	11,255	11,255	
01-05-6020	Part Time Wages	20,299	20,973	11,739	15,000	4,512	5,414	-	-	-	-	-	-	
01-05-6011	FICA	-	-	-	20,109	18,677	22,412	25,895	31,596	32,544	33,520	34,526	34,526	
01-05-6013	SUTA	-	-	-	8,609	3,488	4,185	4,112	13,526	13,932	14,350	14,781	14,781	
01-05-6014	IMRF	-	-	-	13,200	17,855	21,426	32,820	33,805	34,819	35,863	36,939	36,939	
01-05-6335	Prof Fees - Computer R&M	248	1,245	2,926	1,000	1,425	1,710	1,000	1,000	1,000	1,000	1,030	1,030	
01-05-6360	Dues Subscrp. & Memberships	498	308	315	200	789	947	500	500	500	500	500	500	
01-05-6380	Employee Health & Life Insurnc	49,265	35,784	33,789	32,127	48,462	58,154	53,515	55,120	56,774	58,477	60,232	60,232	
01-05-6390	Prof Fees - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	
01-05-6440	Prof Fees - JULIE Locate	2,695	1,049	1,008	3,000	1,209	1,451	1,500	1,500	1,500	1,500	1,500	1,500	
01-05-6480	Maint-Bridges	1,380	5,335	2,287	2,500	4,867	5,841	5,000	1,000	1,000	1,000	1,000	1,000	1 full inspection in July, 2 reinspections later in FY23
01-05-6500	Maint-Curbs & Gutters	-	-	480	3,000	4,264	5,117	3,000	3,000	3,000	3,000	3,000	3,090	
01-05-6510	Maintenance - Equipment	14,575	13,988	19,169	16,000	22,153	26,584	16,000	16,000	16,000	16,000	16,480	16,480	
01-05-6570	Maint-Sidewalks	3,840	3,840	3,029	3,000	3,035	3,641	3,000	3,000	3,000	3,000	3,000	3,090	
01-05-6580	Maint-Storm Sewers	1,460	3,286	2,382	5,000	4,921	5,905	5,000	5,000	5,000	5,000	5,150	5,150	
01-05-6590	Maint-Streets	36,280	20,259	17,974	25,000	11,672	14,006	25,000	25,000	25,000	25,000	25,750	25,750	
01-05-6640	Maint-Vehicles	17,915	18,722	5,827	15,000	13,783	16,540	15,000	15,000	15,000	15,000	15,450	15,450	
01-05-6650	Notices/Legal Publications	271	-	-	-	-	-	-	-	-	-	-	-	
01-05-6670	Prof Fees - Other	-	-	150	500	353	424	500	500	500	500	500	515	
01-05-6710	Rental of Equipment	-	-	-	5,000	-	-	-	-	-	-	-	-	
01-05-6740	Street Light Electricity	100,462	94,545	110,683	104,500	55,277	66,333	70,000	70,000	70,000	70,000	70,000	70,000	Street lights (\$78K); traffic signals (\$21K), street light
01-05-6760	Telephone/Internet	2,652	4,584	5,706	4,000	4,554	5,465	5,500	5,500	5,500	5,500	5,500	5,500	maintenance (\$6K)
01-05-6770	Training, Mtg & Travel Expense	1,832	1,832	-	2,000	916	1,099	1,500	1,500	1,500	1,500	1,545	1,545	
01-05-6780	Tree and Weed Removal	12,222	8,014	2,914	-	1,960	2,351	-	-	-	-	-	-	
01-05-6785	Mowing	-	-	-	-	-	-	-	-	-	-	-	-	
01-05-6930	Gasoline & Oil	17,990	19,532	37,348	35,000	15,819	18,983	20,311	20,921	21,548	22,195	22,861	22,861	
01-05-6960	Office Supplies	658	263	995	1,000	184	221	1,000	1,000	1,000	1,000	1,030	1,030	
01-05-6965	Postage	28	-	-	100	250	300	100	100	100	100	103	103	
01-05-6970	Oper Supplies and Tools	12,372	7,729	9,364	9,000	8,839	10,607	11,000	11,220	11,444	11,673	11,907	11,907	
01-05-6990	Sign Replacement	3,361	6,055	75	2,500	2,485	2,982	2,500	2,500	2,500	2,500	2,500	2,500	
01-05-7010	Uniforms & Accessories	4,311	2,000	1,023	3,000	1,699	2,039	2,000	2,000	2,000	2,000	2,000	2,000	\$175 per EE under AFSCME, Uniforms
01-05-7160	Misc Expense	-	131	29	-	25	30	-	-	-	-	-	-	
01-05-7320	Equipment Purchases	5,903	5,795	32,026	64,000	995	5,795	10,000	64,000	64,000	20,000	20,600	20,600	2 Weed whips (\$6K)
01-05-7321	Leased Equipment Expense	-	-	-	-	47,566	47,566	47,500	47,500	47,500	-	-	-	Front end loader lease to buy (\$44K/4yrs.)
01-05-7323	Equip Loan - Princ	40,468	60,079	43,292	57,200	56,960	68,353	59,161	58,323	-	-	-	-	
01-05-7324	Equip Loan - Interest	1,436	3,159	19,946	6,100	6,278	7,533	4,077	2,024	-	-	-	-	
01-05-7325	Equipment Loan	302,046	-	-	-	-	-	-	-	-	-	-	-	
01-05-7360	Expensed Equipment	6,388	1,865	88	4,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000	
	<b>PUBLIC WORKS DEPT EXPENDITURES</b>	<b>951,485</b>	<b>531,985</b>	<b>551,442</b>	<b>708,506</b>	<b>610,046</b>	<b>736,797</b>	<b>829,484</b>	<b>907,158</b>	<b>864,075</b>	<b>790,355</b>	<b>811,399</b>		
<b>FICA &amp; IMRF DEPARTMENT</b>														
01-09-6011	FICA Taxes - GC	146,485	139,610	123,488	-	-	-	-	-	-	-	-	-	Allocated to individual depts. beginning in FY22
01-09-6013	SUTA Taxes - GC	9,731	13,178	19,069	-	-	-	-	-	-	-	-	-	Allocated to individual depts. beginning in FY22
01-09-6014	IMRF - GC	60,568	58,682	78,866	-	-	-	-	-	-	-	-	-	Allocated to individual depts. beginning in FY22
	<b>FICA &amp; IMRF EXPENDITURES</b>	<b>216,783</b>	<b>211,470</b>	<b>221,423</b>										
<b>BUILDING DEPARTMENT</b>														
01-13-6010	Wages - Bldg	23,140	17,860	25,157	26,000	21,453	25,744	21,500	22,100	22,800	23,500	24,200	24,200	
01-13-6011	FICA	-	-	-	2,000	1,641	1,969	1,645	1,700	1,700	1,800	1,900	1,900	
01-13-6013	SUTA	-	-	-	900	531	637	758	700	700	800	800	800	
01-13-6014	IMRF	-	-	-	-	-	-	-	-	-	-	-	-	
01-13-6012	City Engineer Services	2,000	-	-	-	-	-	-	-	-	-	-	-	
01-13-6335	Prof Fees - Computer R&M	281	-	-	500	-	-	500	500	500	500	500	500	
01-13-6337	Consulting Fee	20,090	2,814	1,440	500	-	-	27,000	500	500	500	500	500	Additional TIF construction anticipated
01-13-6360	Dues Subscrp. & Memberships	-	-	-	500	-	-	500	500	500	500	500	500	
01-13-6380	Employee Health & Life Insurnc	-	-	4,834	-	-	-	-	-	-	-	-	-	
01-13-6460	Legal Services	-	-	-	100	-	-	100	100	100	100	100	100	
01-13-6760	Telephone/Internet	762	867	695	500	428	514	500	500	500	500	500	500	

01-13-6770	Training, Mtg & Travel Expense	-	-	-	-	-	-	-	-	-	-	-
01-13-6960	Office Supplies	278	295	318	1,500	355	426	500	500	500	500	500
01-13-6965	Postage	-	-	-	100	-	-	100	100	100	100	100
01-13-6970	Oper Supplies and Tools	-	-	11,000	500	229	275	500	500	500	500	500
01-13-7160	Misc Expense	-	-	308	-	-	-	-	-	-	-	-
01-13-7360	Expensed Equipment	335	-	15,935	500	-	-	500	500	500	500	500
	<b>BUILDING DEPT EXPENDITURES</b>	<b>46,886</b>	<b>21,836</b>	<b>59,687</b>	<b>33,600</b>	<b>24,638</b>	<b>29,566</b>	<b>54,103</b>	<b>28,200</b>	<b>28,900</b>	<b>29,800</b>	<b>30,600</b>
<b>PLANNING &amp; ZONING DEPARTMENT</b>												
01-14-6010	Wages - P & Z	1,350	1,665	1,485	1,500	141	169	500	500	500	500	500
01-14-6011	FICA	-	-	-	115	10	12	15	15	15	15	15
01-14-6013	SUTA	-	-	-	49	0	0	5	5	5	5	5
01-14-6014	IMRF	-	-	-	-	12	14	15	15	15	15	15
01-14-6012	City Engineer Services	2,000	-	-	-	3,635	4,362	-	-	-	-	-
01-14-6337	Consulting Fee	6,619	16,620	13,353	20,000	24,748	29,698	17,500	17,500	17,500	17,500	17,500
01-14-6338	Consulting Fees - Developers	41,874	8,176	114,711	43,000	57,883	69,460	62,000	62,000	62,000	62,000	62,000
01-14-6380	Employee Health & Life Insuran	-	-	-	-	-	-	-	-	-	-	-
01-14-6390	Prof Fees - Engineering	-	-	-	-	-	-	-	-	-	-	-
01-14-6391	Prof Fees - Engineering - DEV	-	-	-	-	-	-	-	-	-	-	-
01-14-6461	Legal Services - Developers	-	769	2,400	2,000	-	-	1,000	1,000	1,000	1,000	1,000
01-14-6650	Notices/Legal Publications	-	187	574	1,000	266	320	1,000	1,000	1,000	1,000	1,000
01-14-6960	Office Supplies	-	-	-	-	-	-	-	-	-	-	-
01-14-6965	Postage	-	-	-	-	-	-	-	-	-	-	-
01-14-7160	Misc Expense	-	-	-	-	-	-	-	-	-	-	-
	<b>PLANNING &amp; ZONING EXPENDITURES</b>	<b>51,843</b>	<b>27,417</b>	<b>132,522</b>	<b>67,664</b>	<b>86,695</b>	<b>104,035</b>	<b>82,035</b>	<b>82,035</b>	<b>82,035</b>	<b>82,035</b>	<b>82,035</b>
<b>POLICE PENSION DEPARTMENT</b>												
01-15-6685	Police Pension Fund Contribtn	-	-	-	-	-	-	-	-	-	-	-
	<b>POLICE PENSION EXPENDITURES</b>	-	-	-	-	-	-	-	-	-	-	-
<b>GEN LIAB DEPARTMENT</b>												
01-25-6470	Prop, Equip & Liab. Ins	121,190	141,613	253,440	268,646	258,203	258,203	265,949	273,928	282,145	290,610	299,328
01-25-6690	W/Comp Ins	118,146	92,250	100,751	120,000	79,516	95,419	98,282	101,230	104,267	107,395	110,617
01-25-6691	Liability Ins. Deductible	-	-	-	-	-	-	-	-	-	-	-
	<b>GEN LIAB DEPT EXPENDITURES</b>	<b>239,336</b>	<b>233,863</b>	<b>354,191</b>	<b>388,646</b>	<b>337,719</b>	<b>353,622</b>	<b>364,231</b>	<b>375,158</b>	<b>386,413</b>	<b>398,005</b>	<b>409,945</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>4,864,960</b>	<b>4,287,138</b>	<b>4,749,682</b>	<b>5,320,054</b>	<b>4,591,948</b>	<b>5,451,864</b>	<b>5,340,797</b>	<b>5,469,204</b>	<b>5,530,002</b>	<b>5,588,627</b>	<b>5,726,258</b>
01-00-4910	Other Financing Sources: Transfers In	-	-	253,289	-	-	-	575,943	-	-	-	-
01-01-8020	Transfers Out Sale of Equip & Vehicles Loan Proceeds	31,800 1,400 290,020	- - -	710,000 - -	15,000 - -	160,414 - -	410,305 - -	805,322 - -	275,928 - -	186,874 - -	187,864 - -	188,902 - -
	<b>Total Other Financing</b>	<b>259,620</b>	<b>-</b>	<b>(456,711)</b>	<b>(15,000)</b>	<b>(160,414)</b>	<b>(410,305)</b>	<b>(229,379)</b>	<b>(275,928)</b>	<b>(186,874)</b>	<b>(187,864)</b>	<b>(188,902)</b>
	<b>Adjustment to Include Agency Funds</b>	<b>-</b>	<b>-</b>	<b>80,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus(Deficit)</b>	<b>(181,688)</b>	<b>517,714</b>	<b>376,744</b>	<b>6,281</b>	<b>388,520</b>	<b>55,198</b>	<b>345,373</b>	<b>(204,308)</b>	<b>(30,902)</b>	<b>59,736</b>	<b>76,424</b>
	<b>FUND BALANCE</b>	<b>443,338</b>	<b>961,084</b>	<b>1,418,599</b>	<b>1,424,880</b>	<b>1,807,120</b>	<b>1,473,798</b>	<b>1,819,171</b>	<b>1,614,863</b>	<b>1,583,961</b>	<b>1,643,697</b>	<b>1,720,121</b>
<b>WATER FUND SUMMARY (02)</b>												
02-17-4550	Meter Repl Program Fees	76,787	81,538	69,037	75,100	54,740	65,688	67,002	68,342	69,709	71,103	72,525
02-17-4555	Water Plant Debt Service Fee	273,268	283,227	260,392	276,000	242,270	290,724	283,538	302,469	308,519	314,689	320,983
02-17-4595	Penalty Fee	39,115	33,333	26,618	33,000	33,039	39,647	40,440	41,249	42,074	42,915	43,773
02-17-4680	Water Dist Sys Maint Fee	6,400	4,153	3,600	5,100	2,000	2,000	2,000	2,000	2,000	2,000	2,000
02-17-4850	Interest Income	17,567	16,564	1,248	5,000	206	247	252	500	500	500	500
02-17-4875	Rental Income	6,600	6,600	9,350	6,600	-	7,360	7,605	7,605	7,605	7,605	8,750
02-21-4590	Water Service Fees	1,102,324	1,158,720	1,102,204	1,124,513	1,000,527	1,200,633	1,224,645	1,249,138	1,274,121	1,299,604	1,325,596
02-21-4610	Water Capacity User Fees	4,400	1,350	2,000	-	-	-	2,500	2,500	2,500	2,500	2,500
02-21-4620	Water Meter Fees	7,509	7,334	12,962	12,898	11,065	13,278	13,544	13,815	14,091	14,373	14,660
02-21-4850	Interest Income	4,703	8,344	3,469	3,700	918	1,101	1,000	1,000	1,000	1,000	1,000
02-21-4860	Other Income - Misc.	5,989	3,879	2,500	4,100	2,250	2,700	2,754	2,809	2,865	2,923	2,981
02-21-4870	Other Reimbursements	10,423	11,451	12,190	10,000	7,851	9,421	10,000	10,000	10,000	10,000	10,000
02-23-4530	Garbage Collection Fees	454,305	485,331	466,137	448,950	377,405	452,886	504,474	519,481	535,149	551,038	567,569
	<b>REVENUE</b>	<b>2,009,390.70</b>	<b>2,101,824.36</b>	<b>1,971,705.54</b>	<b>2,004,961.39</b>	<b>1,732,270.51</b>	<b>2,085,684.61</b>	<b>2,159,755</b>	<b>2,220,908</b>	<b>2,270,133</b>	<b>2,320,249</b>	<b>2,372,838</b>
<b>WATER OPERATIONS DEPARTMENT</b>												
02-21-6010	Wages - Water	364,958	439,188	427,199	467,737	351,908	422,290	495,713	510,584	525,902	541,679	557,929
												FY23 new hire, 1/3 of PWs Director salary

02-21-6011	FICA Taxes - Water Dept	29,790	33,318	28,764	35,782	29,597	35,517	28,757	29,620	30,508	31,424	32,366	
02-21-6013	SUTA Taxes - Water Dept	1,419	116	-	15,318	2,341	2,809	3,250	3,348	3,448	3,551	3,658	
02-21-6014	IMRF - Water Dept	34,961	33,857	29,420	50,048	33,579	40,295	43,877	45,193	46,549	47,946	49,384	
02-21-6015	Overtime Wages	28,600	25,868	26,770	28,500	45,306	54,367	32,000	32,960	33,949	34,967	36,016	
02-21-6335	Prof Fees - Computer R&M	10,702	13,747	14,870	10,000	13,258	15,909	15,000	10,000	10,000	10,000	10,000	
02-21-6337	Prof Fees - Consulting	1,029	-	10,750	5,000	2,910	3,491	14,000	14,000	14,000	14,000	14,000	
02-21-6360	Dues Subscrp. & Memberships	-	412	2,671	2,000	985	1,181	2,000	2,000	2,000	2,000	2,000	
02-21-6380	Employee Health & Life Insurnc	88,781	93,872	108,445	117,572	53,114	63,737	122,611	128,742	135,179	141,938	149,034	
02-21-6460	Legal Services	-	666	-	500	-	-	500	500	500	500	500	
02-21-6470	Prop, Equip & Liab Ins	82,505	92,049	93,908	99,542	91,903	91,903	96,498	101,323	106,389	111,709	117,294	IMIC
02-21-6510	Maintenance - Equipment	10,643	14,707	22,009	15,000	31,479	37,775	40,000	32,000	32,000	32,000	32,000	Chemical Feed Pump & rebuilds (\$5K)
02-21-6520	Maint-Well	-	5,500	-	4,000	2,867	3,440	4,000	4,000	4,000	4,000	4,000	
02-21-6530	Maintenance - Site Grnds/Bldg	8,504	2,834	2,333	5,000	7,214	8,657	5,000	5,000	5,000	5,000	5,000	
02-21-6540	Maint-Distribution	19,209	20,077	24,696	20,000	25,229	30,275	25,000	20,000	20,000	20,000	20,000	
02-21-6610	Maint-Site Process Mains	9,597	12,331	5,826	10,000	11,079	13,295	10,000	10,000	10,000	10,000	10,000	
02-21-6620	Maint-Water Meters	6,249	6,433	9,986	500	7,183	8,619	500	500	500	500	500	
02-21-6625	Maint-BstrStn /Towers	6,963	6,678	-	38,500	5,043	6,052	5,000	7,300	7,300	7,300	7,300	
02-21-6640	Maint-Vehicles	2,305	466	425	1,200	665	798	1,200	1,200	1,200	1,200	1,200	Misc. (\$5K)
02-21-6650	Notices/Legal Publications	902	79	310	500	84	101	500	500	500	500	500	
02-21-6670	Prof Fees - Other -Labs	14,276	28,117	12,655	15,000	5,675	6,810	10,000	10,000	10,000	10,000	10,000	Lab services switched in May
02-21-6671	Testing & Calibration	-	-	-	13,000	3,442	4,130	9,000	13,000	13,000	13,000	13,000	Meter calibration \$2.6K, Lab calibration \$1k, Generator testing \$3.6K, CO2 Inspection \$2K
02-21-6674	Prof Fees - Printing & Duplica	-	-	2,374	500	2,304	2,765	500	500	500	500	500	
02-21-6690	W/Comp Ins	23,695	21,122	22,672	24,000	17,618	21,141	24,000	24,000	24,000	24,000	24,000	
02-21-6730	Lime/Sludge Disposal	45,263	35,640	22,657	40,000	19,665	23,598	32,000	32,000	32,000	32,000	32,000	
02-21-6760	Telephone/Internet	5,584	6,374	6,374	5,500	6,282	7,538	5,500	5,500	5,500	5,500	5,500	
02-21-6770	Training, Mtg & Travel Expense	2,211	648	-	3,000	1,122	1,346	3,000	2,000	2,000	2,000	2,000	
02-21-6810	Utilities	63,067	62,944	53,967	60,000	59,345	71,214	60,000	60,000	60,000	60,000	60,000	
02-21-6930	Gasoline & Oil	3,519	4,030	4,070	1,000	4,218	5,062	5,000	5,000	5,000	5,000	5,000	
02-21-6960	Office Supplies	4,589	1,129	1,349	2,200	1,592	1,910	4,700	2,200	2,200	2,200	2,200	
02-21-6965	Postage	7,657	10,089	1,558	2,000	955	1,147	1,500	1,500	1,500	1,500	1,500	
02-21-6970	Oper Supplies and Tools	10,481	8,093	7,600	8,500	11,250	13,500	20,000	8,500	8,500	8,500	8,500	
02-21-7010	Uniforms & Accessories	664	1,064	425	1,000	1,575	1,890	1,000	1,000	1,000	1,000	1,000	
02-21-7030	Water Treatment Chemicals	81,213	87,447	79,804	85,000	98,687	98,687	100,000	100,000	100,000	100,000	100,000	
02-21-7160	Misc Expense	-	159	200	-	63	76	-	-	-	-	-	
02-21-7320	Equipment Purchases	7,020	3,731	17,341	6,000	127	152	30,000	6,000	6,000	6,000	6,000	
02-21-7321	Leased Equipment Expense	1,908	1,012	1,335	2,400	1,201	1,441	2,400	2,400	2,400	2,400	2,400	
02-21-7340	Meters	2,668	11,405	383	-	-	-	-	-	-	-	-	
02-21-7360	Expensed Equipment	416	923	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000	
02-21-7928	Wtr IEPA Loan#2 Princ	28,031	30,009	29,140	29,787	14,812	29,787	30,449	31,126	31,818	32,525	33,281	Refunding loan 2016, matures in 2035
02-21-7929	Wtr IEPA Loan#2 - Interest	12,922	12,128	11,603	10,955	5,559	10,955	10,955	10,293	9,616	8,925	8,218	
02-21-7932	Wtr IEPA Loan#1 Princ	24,044	24,346	24,651	24,960	12,441	24,960	24,960	25,273	25,590	25,911	26,236	Refunding loan 2012, matures in 2032
02-21-7934	Wtr IEPA Loan#1 Interest	4,494	4,192	3,887	3,578	1,828	3,578	3,578	3,265	2,948	2,627	2,302	
02-21-7940	Service Investment Fees	8,922	9,599	10,047	3,000	10,256	12,307	9,750	9,750	9,750	9,750	9,750	
02-21-7950	Refunds	(27)	209	675	500	-	-	500	500	500	500	500	
02-21-8021	Contingency	-	-	-	-	-	-	-	-	-	-	-	
02-23-6420	Garbage Collection Expense	452,967	502,382	485,979	448,950	486,197	497,367	537,508	553,583	570,318	587,273	604,892	Per Homewood Disposal Services contract FY22 - FY26
	WATER OPERATIONS DEPARTMENT EXPENSES	1,513,367	1,667,964	1,609,126	1,722,530	1,481,958	1,681,874	1,876,044	1,870,482	1,917,372	1,965,617	2,015,705	
WATER CAPITAL DEPARTMENT													
02-17-6337	Prof Fees - Consulting	15,806	-	-	5,000	-	-	5,000	5,000	5,000	5,000	5,000	
02-17-6390	Prof Fees - Engineering	-	-	-	-	-	-	9,500	-	-	-	-	
02-17-6460	Legal Services	359	-	-	500	-	-	500	500	500	500	500	
02-17-6510	Maintenance - Equipment	-	-	-	-	-	-	-	-	-	-	-	
02-17-6620	Maint-Water Meters	190,829	28,393	-	290,000	95,705	-	150,000	150,000	150,000	150,000	150,000	Meter replacement program
02-17-7320	Equipment Purchases	25,945	-	-	78,000	38,370	38,370	175,000	40,000	-	-	-	FY23 - Spare Chemical feed pump (\$5K), B/D Valves (\$4K), 2 meter pickups (\$140K)
02-17-7322	Water Capital Projects	-	-	-	419,000	20,000	24,000	471,500	-	-	-	-	FY24 - Carbon Feed (\$40K)
	WATER CAPITAL DEPARTMENT EXPENSES	232,938	28,393	-	792,500	154,074	62,370	811,500	195,500	155,500	155,500	155,500	FY23 Water plant rehab (\$434k), Laurel & Wilshire main ext. (\$10k), plant upgrades assoc. w/ plant rehab (\$27k)
	TOTAL WATER FUND EXPENSES	1,746,305	1,696,357	1,609,126	2,515,030	1,636,032	1,744,244	2,687,544	2,065,982	2,072,872	2,121,117	2,171,205	
Other Financing Sources:													
02-17-4910	Transfers In	-	-	-	-	-	-	-	-	-	-	-	
02-21-8020	Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
	Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	
	Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	
	Total Other Financing	-	-	-	-	-	-	-	-	-	-	-	
	Surplus(Deficit)	263,085	405,467	362,579	(510,068)	96,238	341,441	(527,790)	154,926	197,261	199,132	201,633	
	FUND BALANCE EQUIVALENCY	1,293,479	1,698,006	1,917,183	1,407,115	2,013,421	2,258,624	1,730,834	1,885,760	2,083,021	2,282,153	2,483,785	

**SEWER FUND SUMMARY (04)**

04-00-4560	Sewer Service Fees	943,047	1,055,647	996,789	1,021,901	920,022	1,104,027	1,126,107	1,148,629	1,171,602	1,195,034	1,218,935	
04-00-4570	Sewer Capacity User Fee	15,750	3,600	6,150	10,000	168,392	202,070	94,240	-	-	-	-	TIF Capacity User Fee
04-00-4860	Other Income - Misc	814	500	50	1,000	-	-	1,000	1,000	1,000	1,000	1,000	
04-00-4870	Other Reimbursements	6,575	5,970	6,882	5,000	-	-	-	-	-	-	-	
04-03-4555	WWTP Debt Service Revenue	1,043,928	1,099,311	1,052,294	1,068,524	939,497	1,127,397	1,149,945	1,172,944	1,196,403	1,220,331	1,244,737	
04-03-4570	Sewer Capacity User Fee	-	-	-	-	-	-	-	-	-	-	-	
04-03-4580	Sewer Colcltn Sys. Maint Fee	6,800	6,000	6,000	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
04-03-4595	Penalty Fee	43,794	37,532	28,836	29,072	40,903	49,084	40,000	40,800	41,616	42,448	43,297	
04-03-4612	Sewer Main Ext - Recap Fees	-	-	-	-	-	-	-	-	-	-	-	
04-03-4850	Interest Income	23,215	20,572	1,082	10,000	61	73	74	10,000	10,000	10,000	10,000	
04-03-4860	Other Income - Misc.	26,697	-	-	-	-	-	-	-	-	-	-	
04-03-4863	Loan Proceeds Capital Projects	-	-	-	-	-	-	-	-	-	-	-	
04-03-4870	Other Reimbursements	-	-	-	-	-	-	-	-	-	-	-	
04-03-4875	Rental of Property - Tower Ls	6,600	6,600	9,350	6,600	-	7,360	23,780	28,505	28,505	28,505	29,650	AT&T tower lease \$1,575/month, T-Mobile Lease \$633/month
	REVENUE	2,117,220	2,235,732	2,107,433	2,152,097	2,074,875	2,496,010	2,441,146	2,407,878	2,455,125	2,503,318	2,553,619	

**SEWER OPERATIONS DEPARTMENT**

04-00-6010	Wages - Sewer	298,011	353,373	341,913	380,469	313,626	376,352	472,249	403,575	415,682	428,153	440,997	FY23 new hire, 1/3 of PWs director salary
04-00-6011	FICA Taxes - Sewer Dept	24,185	27,360	23,389	29,106	24,336	29,203	28,038	30,873	31,800	32,754	33,736	
04-00-6013	SUTA Taxes - Sewer Dept.	1,222	117	-	12,460	2,203	2,644	3,335	3,435	3,538	3,644	3,754	
04-00-6014	IMRF - Sewer Dept	29,778	27,661	24,366	40,710	27,785	33,342	41,800	43,054	44,346	45,676	47,046	
04-00-6015	Overtime Wages	17,443	19,554	11,867	15,000	14,751	17,701	15,914	16,391	16,883	17,389	17,911	
04-00-6020	Part Time Wages	10,026	9,057	960	5,100	-	-	-	-	-	-	0	
04-00-6335	Prof Fees - Computer R&M	9,219	10,639	15,334	10,000	12,591	15,110	12,000	12,000	12,000	12,000	12,000	Normal program expenses
04-00-6360	Dues Subscrp. & Memberships	1,040	300	2,172	1,500	562	674	1,500	1,500	1,500	1,500	1,500	
04-00-6380	Sewer Dept. Health & Life Ins.	63,655	60,084	69,073	70,489	31,360	37,632	107,758	110,990.74	114,320.46	117,750.08	121,282.58	
04-00-6390	Prof Fees - Engineering	-	-	-	-	27,839	33,406	-	-	-	-	-	
04-00-6470	Prop. Equip & Liab Ins	72,361	80,922	88,023	92,424	87,526	87,526	91,902	96,497	96,497	101,322	101,322	
04-00-6510	Maintenance - Equipment	20,421	19,633	22,557	21,000	29,228	35,074	21,000	21,000	21,000	21,000	21,000	Normal program expenses
04-00-6530	Maintenance - Grounds/Building	14,171	6,109	8,370	21,500	5,189	6,227	16,500	8,500	8,500	8,500	8,500	Black top seal coating (\$8k), soffitt & repair (\$8.5k) Lift Station Pumps \$11k, Lift Station UPS battery replace \$500, generator maint \$12k; UPS replacement \$500
04-00-6560	Maintenance Sewers Collection	38,187	23,647	4,537	25,000	13,550	16,261	24,000	24,000	24,000	24,000	24,000	Press Repair \$7k, RR UV Parts \$3k, Screening machine repair \$10k, Clarifier bearing work \$15k
04-00-6561	Maintenance Sewers - Process	24,409	8,276	14,423	37,000	7,737	9,284	40,000	15,000	15,000	15,000	15,000	Flow Meter Calibration \$3.5K FACP Testing \$500, Lap Equip Calibration \$2k, NPDES metals analysis \$3k, Total N analysis \$2.5K, Enviro Science Micro Analysis \$200, Fog Inspect \$2.5K, BSI Fog Inspect \$700, IEPA NPDES permit fee \$20K, PDC Labs \$1.5K,
04-00-6640	Maint-Vehicles	305	5,765	1,542	2,000	1,774	2,129	29,000	2,000	2,000	2,000	2,000	Suburban \$1.5K, Enviro Science \$1K
04-00-6650	Notices/Legal Publications	264	-	-	500	-	-	500	500	500	500	500	SEBIS UB printing services
04-00-6670	Prof Fees - Other	19,559	18,521	18,252	1,500	2,805	3,366	1,500	1,500	1,500	1,500	1,500	Per Homewood Disposal Services contract FY22 - FY26
04-00-6671	Testing & Calibration	-	-	-	38,900	17,641	21,169	39,000	38,900	38,900	38,900	38,900	Classes for credit hours for license renewal
04-00-6674	Prof Fees - Printing & Duplica	-	-	2,374	-	2,304	2,765	3,000	3,000	3,000	3,000	3,000	
04-00-6690	W/Comp Ins	18,749	17,004	18,447	18,000	15,148	18,178	19,845	20,837	21,879	22,973	24,122	
04-00-6730	Sewer Sludge Disposal	29,371	36,434	27,526	40,000	1,192	33,030	34,131	35,232	36,333	37,434	38,537	
04-00-6760	Telephone/Internet	5,394	5,788	6,563	5,000	5,883	7,060	5,000	5,000	5,000	5,000	5,000	
04-00-6770	Training, Mtg & Travel Expense	3,314	1,447	408	4,000	223	268	4,000	1,600	1,600	1,600	1,600	
04-00-6810	Utilities - Electric & Gas	86,903	101,923	74,566	85,000	82,576	99,091	85,000	85,000	85,000	85,000	85,000	
04-00-6930	Gasoline & Oil	7,880	6,555	5,184	3,000	3,578	4,294	5,000	3,000	3,000	3,000	3,000	
04-00-6960	Office Supplies	4,260	1,513	2,003	2,500	2,143	2,572	3,000	2,500	2,500	2,500	2,500	
04-00-6965	Postage	7,869	8,702	1,495	2,000	850	1,020	1,000	2,000	2,000	2,000	2,000	
04-00-6970	Oper Supplies & Tool	16,998	17,650	4,805	11,000	7,748	9,298	20,000	11,000	11,000	11,000	11,000	Generator fuel (\$5k), Cintas (\$3k)
04-00-6985	Sewer Chemicals	39,841	24,310	39,936	55,000	27,524	33,028	65,000	40,000	40,000	40,000	40,000	Aluminum Sulfate, Polymer, State chemical, Aquafix, lab chemicals
04-00-7010	Uniforms	1,131	685	910	1,500	629	755	1,500	1,500	1,500	1,500	1,500	
04-00-7160	Misc Expense	280	162	27	-	-	-	-	-	-	-	-	
04-00-7320	Equipment Purchases	7,878	1,927	6,349	2,000	1,371	1,645	2,000	2,000	2,000	2,000	2,000	
04-00-7321	Leased Equipment Expense	1,650	1,012	1,335	1,000	1,201	1,441	1,000	1,000	1,000	1,000	1,000	
04-00-7360	Expensed Equipment	1,666	-	-	1,000	4,600	5,520	2,000	2,000	2,000	2,000	2,000	
04-00-7932	IEPA Loan Principle Pymt-WWTP	690,679	708,054	360,679	-	-	-	-	-	-	-	-	
04-00-7934	IEPA Loan Interest Pymt-WWTP	211,434	194,059	90,378	-	-	-	-	-	-	-	-	
04-00-7935	IEPA ARS Bond Series 2020 - Principle	-	-	360,000	695,000	695,000	695,000	735,000	755,000	780,000	805,000	830,000	Matures 2028
04-00-7936	IEPA ARS Bond Series 2020 - Int	-	-	159,483	185,100	92,550	185,100	142,800	120,750	98,100	74,700	50,550	Matures 2028
04-00-7940	Service & Investment Fees	8,922	9,599	10,997	6,000	10,731	12,877	9,000	9,000	9,000	9,000	9,000	Reduced cost due to switch to alternate 3rd party processor
04-00-7950	Refunds	(35)	209	724	500	-	-	500	500	500	500	500	
	SEWER OPERATIONS DEPARTMENT EXPENSES	1,788,440	1,808,051	1,820,964	1,922,259	1,575,756	1,840,042	2,088,772	1,930,636	1,953,378	1,980,795	2,003,278	

**SEWER CAPITAL DEPARTMENT**

04-03-6012	City Engineer Services	2,000	-	-	-	-	-	-	-	-	-	-	
04-03-6390	Prof Fees - Engineering	56,400	41,358	9,544	92,400	44,782	44,782	117,000	10,000	10,000	10,000	10,000	N. Island Lift station engineering (\$57k), NARP Study (\$50k)
04-03-6460	Legal Services	-	-	-	-	-	-	-	-	-	-	-	
04-03-6670	Prof Fees - Other	459	-	-	-	-	-	-	-	-	-	-	

04-03-7160	Misc Expense	-	18,260	-	-	-	-	-	-	-	-	-	-	-
04-03-7320	Equipment Purchases	16,000	-	75,626	200,000	34,296	41,155	278,000	20,000	20,000	20,000	20,000	20,000	New truck w/ emergency lights (\$83k), Haga property shed (\$100k), Soft Starts, VFDs (blowers & RAS), LED lighting (\$75k)
04-03-7325	Loan - Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	
04-03-7430	Sewer Collection Line Upgrade	102,332	19,290	53,372	50,000	-	-	50,000	50,000	50,000	50,000	50,000	50,000	
04-03-7450	Misc Other Capital Projects	-	-	-	-	-	-	395,000	-	-	-	-	-	Lift Station & Flume (\$365k), Headworks Fire Panel (\$30k)
04-03-8021	Contingency	-	-	-	389,910	-	-	-	-	-	-	-	-	
SEWER CAPITAL DEPARTMENT EXPENSES		177,190	78,908	138,542	732,310	79,077	85,937	840,000	80,000	80,000	80,000	80,000	80,000	
TOTAL SEWER FUND EXPENSES		1,965,630	1,886,959	1,959,506	2,654,569	1,654,834	1,925,979	2,928,772	2,010,636	2,033,378	2,060,795	2,083,278	2,083,278	
Other Financing Sources:														
04-03-4910	Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	
04-03-8020	Transfers Out	550,000	450,000	-	-	-	-	-	-	-	-	-	-	
	Capital Contributions	16,000	-	-	-	-	-	-	-	-	-	-	-	
	Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Financing		(534,000)	(450,000)	-	-	-	-	-	-	-	-	-	-	
Surplus(Deficit)		(382,410)	(101,228)	147,927	(502,472)	420,041	570,032	(487,626)	397,242	421,747	442,523	470,341	470,341	
FUND BALANCE EQUIVALENCY		817,871	1,148,831	1,199,932	697,460	1,619,973	1,769,964	1,282,338	1,679,580	2,101,327	2,543,850	3,014,191	3,014,191	
<b>MOTOR FUEL TAX FUND (06)</b>														
06-00-4120	MFT State Allotments	145,735	206,918	156,909	137,400	114,227	137,073	133,104	137,097	141,210	145,446	149,810	149,810	\$23.50 Per Capita
06-00-4121	Transportation Renewal	-	-	46,154	98,700	81,111	97,333	100,253	103,260	106,358	109,549	112,835	112,835	\$17.70 Per Capita
06-00-4122	Rebuild IL Bond	-	-	188,617	126,000	62,872	125,744	62,872	-	-	-	-	-	Disbursement (5 of 6) expected late FY22, disbursement (6 of 6) expected in FY23
06-00-4850	Interest Income	6,627	5,988	854	2,500	240	288	500	500	500	500	500	500	
06-00-4860	Other Income - Misc.	5,027	1,252	12,170	1,000	8,414	10,097	1,000	1,000	1,000	1,000	1,000	1,000	
REVENUE		157,389	214,158	404,703	365,600	266,865	370,535	297,729	241,858	249,068	256,495	264,145	264,145	
06-00-6595	MFT Projects Current Year	243,521	-	136,837	212,000	4,968	89,968	-	-	-	-	-	-	
06-00-6983	Salt & Cinders	32,952	40,094	-	45,000	31,854	-	35,000	36,050	37,132	38,245	39,393	39,393	
EXPENDITURES		276,473	40,094	136,837	257,000	36,822	89,968	35,000	36,050	37,132	38,245	39,393	39,393	
Other Financing Sources:														
	Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Financing		-	-	-	-	-	-	-	-	-	-	-	-	
Surplus(deficit)		(119,084)	174,065	267,866	108,600	230,043	280,567	262,729	205,808	211,937	218,250	224,752	224,752	
RESTRICTED FUND BALANCE		232,657	406,722	674,588	783,188	904,631	955,155	1,217,884	1,423,692	1,635,628	1,853,878	2,078,630	2,078,630	
<b>ESDA FUND (07)</b>														
07-00-4020	Property Taxes - ESDA	3,002	3,150	3,346	1,624	1,571	1,885	2,104	2,000	2,000	2,000	2,000	2,000	
07-00-4160	Grants - State	30,500	32,180	37,957	31,000	31,465	37,758	32,000	32,000	32,000	32,000	32,000	32,000	
07-00-4840	Insurance Claims Rei	-	-	-	-	-	-	-	-	-	-	-	-	
07-00-4860	Other Income	-	235	-	-	691	829	-	-	-	-	-	-	
07-00-4870	Other Reimbursements	402	124	127	1,000	-	-	500	500	500	500	500	500	
REVENUE		33,904	35,689	41,430	33,624	33,727	40,472	34,604	34,500	34,500	34,500	34,500	34,500	
07-00-6010	Wages - ESDA	9,000	4,500	13,500	9,500	15,000	18,000	15,900	16,377	16,868	17,374	17,896	17,896	
07-00-6011	FICA	-	-	-	727	1,148	1,377	1,216	1,252	1,290	1,329	1,369	1,369	
07-00-6013	SUTA	-	-	-	311	501	601	600	618	637	656	675	675	
07-00-6014	IMRF	-	-	-	-	-	-	-	-	-	-	-	-	
07-00-6340	Prof Fees - Dispatch Svc	396	348	323	500	301	362	500	500	500	500	500	500	
07-00-6360	Dues Subscrp. & Memberships	455	250	768	300	150	180	1,800	1,800	1,800	1,800	1,800	1,800	WECAN (Wilmington Alert Network) \$1.5K, Will County Mutual Aid Assoc. \$100, Shabbona Mutual Aid Assoc. \$150
07-00-6510	Maintenance - Equipment	2,827	3,035	2,905	2,000	1,506	1,807	1,000	2,000	2,000	2,000	2,000	2,000	Marina Repairs
07-00-6550	Maint-Radios & Pagers	70	640	-	1,000	448	538	500	500	500	500	500	500	
07-00-6640	Maint-Vehicles	1,849	2,287	982	2,500	242	291	1,650	1,650	1,650	1,650	1,650	1,650	
07-00-6670	Prof Fees - Other	1,049	2,325	-	1,500	968	1,161	1,000	1,000	1,000	1,000	1,000	1,000	
07-00-6760	Telephone/Internet	10,435	9,937	13,991	10,000	9,635	11,563	10,000	10,000	10,000	10,000	10,000	10,000	
07-00-6770	Training, Mtg & Travel Expense	1,075	235	815	1,000	344	412	1,000	1,000	1,000	1,000	1,000	1,000	
07-00-6817	Subscription Weather Service	84	84	107	150	-	-	150	150	150	150	150	150	
07-00-6930	Gasoline & Oil	2,949	2,527	2,136	500	1,787	2,145	2,210	2,431	2,674	2,942	3,236	3,236	
07-00-6960	Office Supplies	884	153	2,936	500	58	70	1,000	500	500	500	500	500	New office Computer \$800
07-00-6970	Oper Supplies and Tools	5,927	2,963	4,708	5,000	2,292	2,751	5,000	5,150	5,305	5,464	5,628	5,628	Command Vehicle Plotter Printer \$1.5K, K9 Support \$1.5K
07-00-7160	Misc Expense	16	195	662	-	-	-	-	-	-	-	-	-	
07-00-7320	Equipment Purchases	5,969	6,188	4,936	14,200	7,454	8,945	7,000	-	-	-	-	-	

07-00-7321	Leased Equipment Expense	21,900	21,900	21,900	20,000	21,900	26,280	21,900	-	-	-	-	Starcom radios lease to own
07-00-7360	Expensed Equipment	-	-	-	500	-	-	500	500	500	500	500	
	EXPENDITURES	64,885	57,568	70,670	70,188	63,734	76,481	72,926	45,428	46,374	47,364	48,403	
	Other Financing Sources:												
07-00-4910	Transfers In	25,000.00	-	-	-	-	146,287	88,324	15,928	16,874	17,864	18,902	
07-00-8020	Transfers Out	-	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000	
	Total Other Financing	25,000	-	-	-	-	141,287	38,324	10,928	11,874	12,864	13,902	
	Surplus(deficit)	(5,981)	(21,879)	(29,240)	(36,564)	(30,007)	105,278	2	-	-	-	(1)	
	RESTRICTED FUND BALANCE	55,721	33,842	4,602	(31,963)	(25,406)	109,880	109,882	109,882	109,882	109,882	109,881	
<b><u>DEBT SERVICE FUND (12)</u></b>													
12-00-4020	Property Taxes - Debt Service	145,544	137,906	127,832	-	-	-	-	-	-	-	-	
12-00-4025	SSA Deer Ridge Subd Repayments	34,355	30,643	30,870	34,000	23,978	32,586	32,000	-	-	-	-	Loan matures January 2023
12-00-4843	Series 2018 Annual GO Bond	-	-	-	-	-	-	-	-	-	-	-	
12-00-4850	Interest Income	3,967	3,279	238	1,000	25	29	100	-	-	-	-	
12-00-4860	Other Income Misc	-	-	2,114	-	-	-	-	-	-	-	-	
	REVENUE	183,866	171,829	161,053	35,000	24,002	32,615	32,100	-	-	-	-	
12-00-7160	Misc Expense	-	499	25	500	12	14	100	-	-	-	-	
12-00-7920	SSA 2008 Series Bond - Princpl	25,000	25,000	30,000	30,000	-	30,000	30,000	-	-	-	-	Loan matures January 2023
12-00-7922	Series 2020 ARS Bond Principal	-	-	-	-	-	-	-	-	-	-	-	
12-00-7923	Series 2020 ARS Bond Interest	-	-	-	-	-	-	-	-	-	-	-	
12-00-7930	SSA 2008 Series Bond - Interest	8,374	7,579	5,938	3,900	-	3,976	1,950	-	-	-	-	Loan matures January 2023
12-00-7931	Series 2015 ARS Bond Principal	115,000	115,000	120,000	-	100,000	100,000	-	-	-	-	-	Loan matures December 2021
12-00-7933	Series 2015 ARS Bonds Interest	9,813	7,800	6,750	-	1,250	1,250	-	-	-	-	-	Loan matures December 2021
12-00-7938	Series 2017 Rollover GO Princ	150,000	140,000	-	-	-	-	-	-	-	-	-	
12-00-7939	Series 2017 GO Rollover Int	2,795	3,992	-	-	-	-	-	-	-	-	-	
12-00-7940	Service & Investment Fees	5,490	5,557	911	500	43	51	100	-	-	-	-	
12-00-7941	Series 2018 Rollover GO Princ	-	-	130,000	-	-	-	-	-	-	-	-	
12-00-7942	Series 2018 GO Rollover Int	-	-	3,091	-	-	-	-	-	-	-	-	
12-00-8021	Contingency	-	-	-	-	-	-	-	-	-	-	-	
	EXPENDITURES	316,471	305,427	296,715	34,900	101,305	135,291	32,150	-	-	-	-	
	Other Financing Sources:												
12-00-4900	Transfers In	146,800.00	130,000.00	570,000.00	-	102,000	102,000	-	-	-	-	-	
12-00-8021	Transfers Out	10,000	-	-	-	-	-	581,165	-	-	-	-	
	Total Other Financing	136,800	130,000	570,000	-	102,000	102,000	(581,165)	-	-	-	-	
	Surplus(deficit)	4,194	(3,598)	434,338	100	24,698	(677)	(581,215)	-	-	-	-	
	RESTRICTED FUND BALANCE	154,964	151,365	585,703	585,803	610,401	585,027	3,812	3,812	3,812	3,812	3,812	
<b><u>MOBILE EQUIPMENT FUND (21)</u></b>													
21-00-4911	Public Works Vehicle Replacmnt	-	-	-	10,000	-	10,000	117,000	100,000	10,000	10,000	10,000	
21-00-4912	WPD Vehicle Fines & Transfers	3,740	1,540	630	1,500	450	1,950	2,000	2,000	2,000	2,000	2,000	
21-00-4915	ESDA Vehicle MEF Replcmnt Cntr	5,000	-	-	5,000	-	5,000	50,000	5,000	5,000	5,000	5,000	
21-00-4916	PD Vehicle Replacement	-	-	-	5,000	-	5,000	100,000	100,000	100,000	100,000	100,000	
21-00-0000	PD Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	
	REVENUE	8,740	1,540	630	21,500	450	21,950	269,000	207,000	117,000	117,000	117,000	
21-00-7410	WPD MEF Vehicle Purchases -1	-	-	-	-	-	-	100,000	100,000	100,000	100,000	100,000	2 Additional squad cars - reimbursed via TIF agreement
21-00-7411	Public Works Vehicle Purchase	-	-	48,489	60,000	-	60,000	117,000	100,000	-	-	-	water wagon (\$60K), Ventrac (\$47K)
21-00-7412	ESDA MEF Vehicle Purchases	-	-	-	40,000	-	40,000	50,000	-	-	-	-	'22 Ford F150
	EXPENDITURES	-	-	48,489	100,000	-	100,000	267,000	200,000	100,000	100,000	100,000	
	Other Financing Sources:												
21-00-4910	Transfers In	-	-	-	-	-	110,554	-	-	-	-	-	
21-00-8020	Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
	Total Other Financing	-	-	-	-	-	110,554	-	-	-	-	-	
	Surplus(deficit)	8,740	1,540	(47,859)	(78,500)	450	32,504	2,000	7,000	17,000	17,000	17,000	
	COMMITTED FUND BALANCE	14,265	15,805	(32,054)	(110,554)	(31,604)	450	2,450	9,450	26,450	43,450	60,450	
<b><u>CAPITAL PROJECTS FUND (24)</u></b>													

24-00-4110	Grants - IDOT KKK St/Fkd Crk B	-	-	-	-	-	-	-	-	-	-	-
24-00-4160	Grants - State	-	7,372	-	-	-	-	-	-	-	-	-
24-00-4843	Bond Proceeds - Annual Series	-	-	-	-	-	-	-	-	-	-	-
24-00-4850	Interest Income	7,627	5,431	589	-	260	313	-	-	-	-	-
24-00-4860	Other Income -	86,032	26,152	-	-	-	-	-	-	-	-	-
24-00-4870	Other Reimbursements	-	670	-	-	-	-	-	-	-	-	-
24-00-4871	Developers Fees	-	-	-	-	-	-	-	-	-	-	-
24-00-4872	ARPA Funds	-	-	-	-	384,246	384,246	384,246	-	-	-	-
24-00-4883	EDP - Rt 53/ N River Road	106,460	46,883	-	44,647	14,826	17,791	-	-	-	-	-
24-00-4886	EDP - So. Ars/53	80,719	-	-	29,557	-	-	-	-	-	-	-
24-00-4887	EDP - Rt 53/Peotone	-	-	2,128,446	119,124	43,005	51,606	-	-	-	-	-
24-00-4884	Traffic Signal 53/Arsenal	-	-	-	-	-	-	-	-	-	-	-
24-00-4889	Will Co - Rt53/Peotone Rd	-	-	-	-	-	-	-	-	-	-	-
	REVENUE	280,838	86,508	2,129,035	193,329	442,338	453,956	384,246	-	-	-	-
24-00-6670	Prof Fees - Other	32,400	2,875	-	-	-	-	-	-	-	-	-
24-00-6390	Prof Fees - Engineering	-	-	-	-	-	-	35,000	-	-	-	-
24-00-7315	KKK St./Forked Creek Bridge Pr	-	-	-	15,000	-	-	-	232,000	-	-	-
24-00-7415	USCS/IDOT Rte 53/Peotone Rd	-	91,990	301,863	2,460,089	1,964,798	1,964,798	46,708	-	-	-	-
24-00-7440	IDOT Rt 53/N River Rd Project	112,905	14,826	40,321	-	13,557	16,268	15,000	-	-	-	-
24-00-7449	S.Arsenal/Rte 53 EDP/IDOT	-	105,411	47,223	-	111,772	134,126	131,327	-	-	-	-
24-00-7450	Misc. Other Capital Projects	-	46,660	-	-	189,474	189,474	200,000	-	-	-	-
24-00-7940	Service & Investment Fees	-	-	-	-	288	346	-	-	-	-	-
24-00-8021	Contingency	-	-	-	-	-	-	-	-	-	-	-
	EXPENDITURES	145,305	261,761	389,408	2,475,089	2,279,890	2,305,013	456,647	232,000	-	-	-
24-00-4910	Other Financing Sources:											
	Transfers In	10,000	-	-	-	25,000	25,000	500,000	60,000	60,000	60,000	60,000
24-00-8020	Transfers Out	-	-	-	-	-	-	-	-	-	-	-
	Total Other Financing	10,000	-	-	-	25,000	25,000	500,000	60,000	60,000	60,000	60,000
	Surplus(deficit)	145,533	(175,253)	1,739,627	(2,281,760)	(1,812,552)	(1,826,057)	427,599	(172,000)	60,000	60,000	60,000
	COMMITTED FUND BALANCE	392,488	217,235	1,956,862	(324,898)	144,310	130,805	558,404	386,404	446,404	506,404	566,404
<b><u>RIDGEPORT TIF #2 FUND (25)</u></b>												
25-00-4020	Property Taxes - RidgePort TIF	4,702,092	6,458,636	6,322,070	6,400,000	6,282,118	6,282,118	6,282,576	6,695,258	7,520,623	7,520,623	7,520,623
25-00-4850	Interest Income	18,709	28,163	371	5,000	5	6	100	100	100	100	100
	REVENUE	4,720,800	6,486,799	6,322,441	6,405,000	6,282,123	6,282,124	6,282,676	6,695,358	7,520,723	7,520,723	7,520,723
25-00-7170	TIF #2 Distributions	4,632,330	6,398,085	6,286,817	6,305,000	6,282,118	6,282,118	6,120,413	6,595,358	7,420,723	7,420,723	7,420,723
25-00-7171	TIF-Prof Fees/Admin	25,000	25,000	55,806	25,000	45,466	25,000	25,000	25,000	25,000	25,000	25,000
25-00-7172	TIF-Admin Overage Expense	34,555	42,445	93,127	75,000	6,859	35,556	75,000	75,000	75,000	75,000	75,000
25-00-7940	Service & Investment Fees	-	-	20	-	-	-	-	-	-	-	-
	EXPENDITURES	4,691,885	6,465,530	6,435,750	6,405,000	6,334,443	6,342,674	6,220,413	6,695,358	7,520,723	7,520,723	7,520,723
25-00-4910	Other Financing Sources:											
	Transfers In	-	-	105,000	-	-	-	-	-	-	-	-
25-00-8020	Transfers Out	-	-	-	-	-	-	-	-	-	-	-
	Total Other Financing	-	-	105,000	-	-	-	-	-	-	-	-
	Surplus(deficit)	28,915	21,269	(8,309)	-	(52,320)	(60,550)	62,263	-	-	-	-
	FUND BALANCE	(14,674)	6,595	(1,713)	(1,713)	(54,033)	(62,263)	-	-	-	-	-

FILED

State of Illinois )  
 ) SS:  
County of Will )

2022 JUN -2 AM 11:18

WILL COUNTY CLERK  
WILL COUNTY, ILLINOIS

I, Joie Ziller, certify that I am the duly elected and acting Deputy City Clerk of the City of Wilmington, Will County, Illinois.

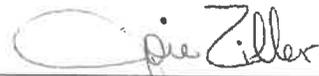
I further certify that on May 3, 2022, the Corporate Authorities of such City passed and approved Ordinance No. 22-05-03-03 entitled:

*AN ORDINANCE APPROPRIATING FOR THE CORPORATE PURPOSES FOR THE CITY OF WILMINGTON, WILL COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2022, AND ENDING APRIL 30, 2023.*

which ordinance provided by its terms that it should be published in pamphlet form.

The pamphlet for Ordinance No. 22-05-03-03, including the Ordinance and a cover sheet thereof, was prepared and a copy of such Ordinance was posted in the City Hall, 1165 South Water Street, Wilmington, Illinois, commencing on May 3, 2022, and continuing for at least ten (10) days thereafter. Copies of such Ordinance were also available for the public inspection upon request in the office of the City Clerk.

Dated at Wilmington, Illinois, this 3<sup>rd</sup> day of May 2022.



Joie Ziller, Deputy City Clerk  
City of Wilmington  
Will County, Illinois

FILED

STATE OF ILLINOIS        )  
                                  ) SS:  
COUNTY OF WILL         )

2022 JUN -2 AM 11:18

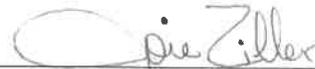
WILL COUNTY CLERK  
WILL COUNTY, ILLINOIS

I, the undersigned, do hereby certify that I am the duly appointed, qualified, and acting City Clerk of the City of Wilmington, Will County, Illinois, and as such, have custody, possession, and control of all of the books, records, ordinances, resolutions and official documents belonging to said the City of Wilmington.

The undersigned does hereby further certify that attached hereto is a true, correct, and exact copy of an ordinance for the Annual Appropriation for the City of Wilmington, Will County, Illinois, for the fiscal year beginning May 1, 2022, and ending April 30, 2023, and that said Ordinance was duly adopted and passed by a vote of the City Council, which was held on the 3<sup>rd</sup> day of May 2022 and that such Appropriation Ordinance is in full force and effect.

I do further certify that the estimate of revenues, by source, anticipated to be received by the City of Wilmington, either outlined in said Appropriation Ordinance as "Estimated Revenue" or attached hereto by a separate document, is a true statement of said estimate.

Dated in Will County, Illinois this 3<sup>rd</sup> day of May 2022.



\_\_\_\_\_  
Joie Ziller, Deputy City Clerk  
City of Wilmington  
Will County, Illinois

FILED

**CERTIFICATION**

2022 JUN -2 AM 11:18

I, **Ben Dietz**, do hereby certify that I am the duly elected and acting Mayor for the City of Wilmington, Will County, Illinois.

I further certify that the attached document is a true and correct copy of the original document entitled:

**ESTIMATED REVENUE  
FISCAL YEAR MAY 1, 2022 – APRIL 30, 2023**

This document is an estimate of revenues, by source, anticipated to be received by the City of Wilmington, Illinois, in the fiscal year beginning May 1, 2022, and ending April 30, 2023

DATED this 3<sup>rd</sup> day of May 2022.



Ben Dietz, Mayor  
City of Wilmington  
Will County, Illinois

**CERTIFICATION OF BUDGET / APPROPRIATION**

**IN ACCORDANCE WITH CHAPTER 35 SECTION 200/18-50  
ILLINOIS COMPILED STATUTES\***

The undersigned, being Clerk/Secretary and/or Chief Fiscal Officer of the Taxing District below named, do hereby certify that attached hereto is a **TRUE AND CORRECT COPY** of the Budget/Appropriation of said District for its 2022 - 2023 fiscal year, adopted on May 3, 2022.

2022 JUN -2 AM 11:18  
WILL COUNTY CLERK  
WILL COUNTY, ILLINOIS  
FILED

We further certify that the **ESTIMATE OF REVENUES**, by source, anticipated to be received by said Taxing District, either set forth in said document or attached hereto separately, is a true statement of said estimate.

Name of District: Wilmington, City of

Clerk/Secretary/Chief Fiscal Officer Name: Ben Dietz

Clerk/Secretary/Chief Fiscal Officer Signature: 

Date: May 4, 2022

\*35 ILCS 200/18-50: The governing authority of each taxing district shall file with the County clerk within 30 days of their adoption a certified copy of its appropriation and budget ordinances or resolutions, as well as an estimate, certified by its chief fiscal officer, of revenues, by source, anticipated to be received by the taxing district in the following fiscal year. If the governing authority fails to file the required documents, the county clerk shall have the authority, after giving timely notice of the failure to the taxing district, to refuse to extend the tax levy until the documents are so filed. (Source: P.A. 86-233; 86-953; 86-957; 86-1475; 87-17; 87-477; 87-895; 88-455.)