



City of North Chicago

Budget

Fiscal Year 2025

May 1, 2024 to April 30, 2025

Presented to: Finance Committee/City Council

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City Officials

Leon Rockingham, Jr.

Mayor

Michael R. Jackson
Alderman, Ward 1

Bobby Allen
Alderman, Ward 4

Anthony Coleman
Alderman, Ward 2

Kenneth Smith
Alderman, Ward 5

Carl Evans
Alderman, Ward 3

Dona Murphy
Alderman, Ward 6

Kathy January
Alderman, Ward 7

Vance Wyatt
City Treasurer

Lori Collins
City Clerk

Staff

Gregory Jackson *Chief of Staff*

Department Directors

Tawanda Joyner	Comptroller
Taylor Wegrzyn	Economic Development Director
Elizabeth Black	Human Resources Director
Bob Miller	Interim Public Works (Streets, Water & Sewer) Director
John Umek	Fire Chief
Lazaro Perez	Chief of Police
Lou Carlile	Library Director

City of North Chicago Organizational Chart

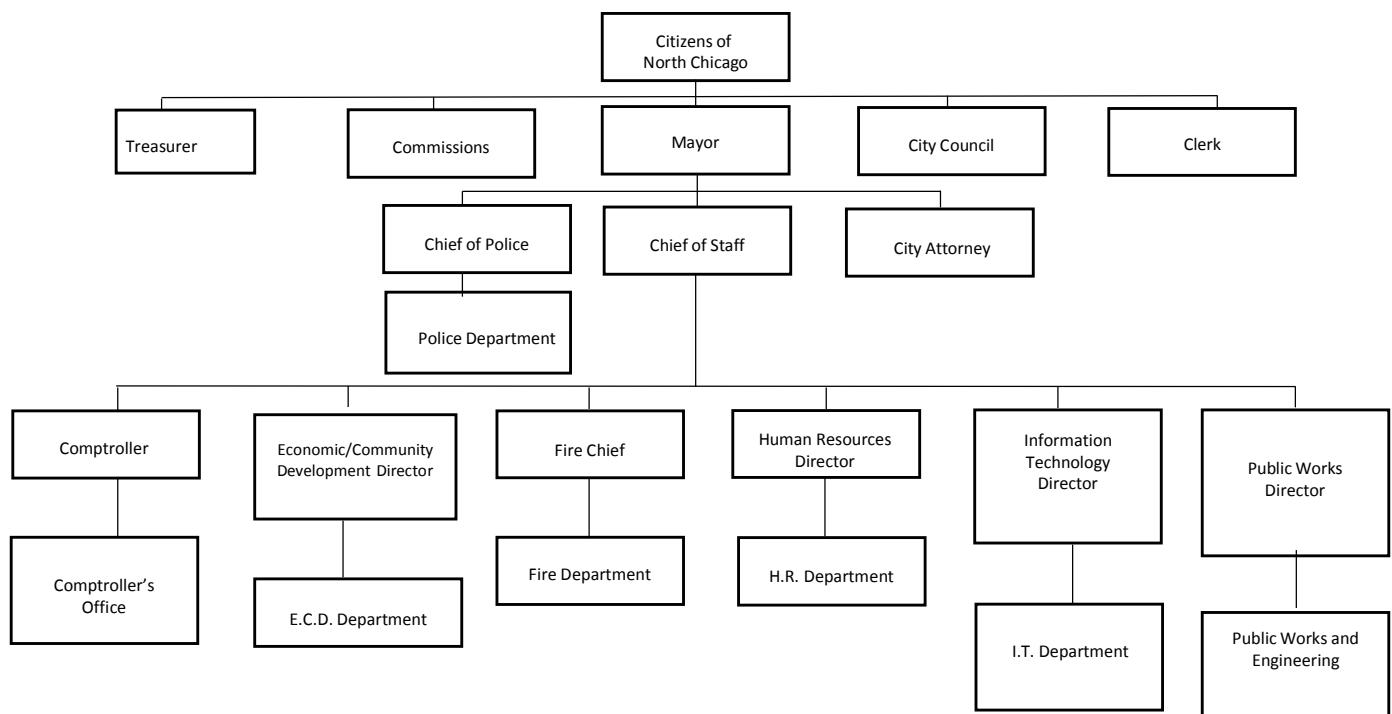


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Community Profile

City of North Chicago

Located 33 miles north of downtown Chicago, and 48 miles south of downtown Milwaukee, on the shores of Lake Michigan, North Chicago is home to Naval Station Great Lakes, the Lovell Federal Health Care Center, healthcare giants Abbott and AbbVie and Rosalind Franklin University. Easily accessible by road, commuter and freight rail, air and water; North Chicago has a business friendly environment well suited for economic growth and long-term prosperity. Discover all that North Chicago has to offer.

Demographics

The total population of North Chicago is 30,759. The state of Illinois covers 56,343 square miles, Lake County is 470 and the City of North Chicago is approximately 7.8 square miles.

Age Classifications*

Age Group	Total Population	
Under 18	7,413	24.1%
18-24	10,673	34.7%
25-44	8,459	27.5%
45-64	2,830	7.9%
65 and over	1,415	4.6%

Racial Classifications*

Race	Total Population	
White	8,149	26.5%
Black	8,274	26.9%
American Indian, Alaska Native	94	0.3%
Asian/Hawaiian	1,814	5.9%
Hispanic Origin Of Any Race	11,147	36.2%
Mixed-race	1,281	4.2%

Current Estimated Population (2020 Actual)

Illinois	12,859,995
Lake County	705,186
North Chicago	30,759

Transportation

Less than 40 miles from Downtown Chicago and 25 miles from O'Hare International airport, North Chicago has access to major highways, commuter and freight trains, and is a short distance from 6 International, regional and private airports

IL 43, IL 131, IL 137	Local
US 43	Local
IL 120	1 Mi. N
IL 176	2 Mi. S
I-94	2 Mi. W

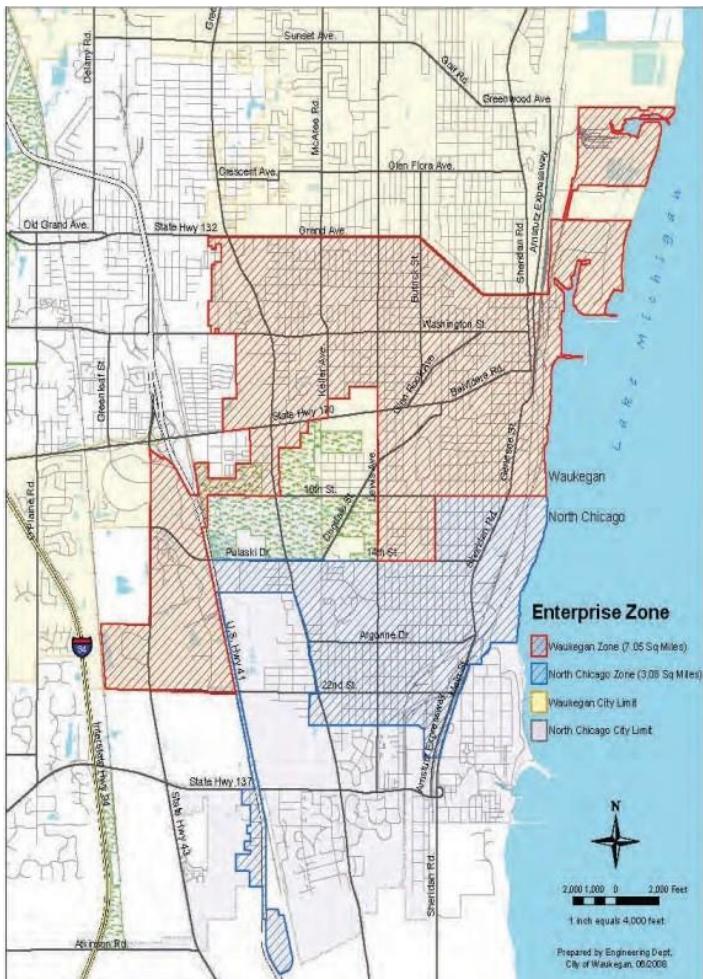
Public Transportation

METRA Commuter Trains to Chicago
PACE Bus Routes: 563, 564, 566, 569, 573
PACE Dial-A-Ride Service

Airports

International	
Chicago - O'Hare	24 Mi. SW
Chicago - Midway	37 Mi. S
Milwaukee - Mitchell	43 Mi. N
Regional	
Waukegan Regional	7 Mi. N
Chicago Executive	14 Mi. SW
Private	
Campbell Field	11 Mi. W
	24 Mi. SW

Economic Development Incentives



Enterprise Zone

A portion of the City of North Chicago falls within the Waukegan/North Chicago Enterprise Zone. The Illinois Department of Commerce and Economic Opportunity administers the Enterprise Zone Program, which is designed to encourage economic growth and neighborhood revitalization at the local level through various tax incentives, regulatory relief and improved governmental services. Enterprise Zones offer businesses a number of tax incentives to encourage job creation and job retention within their communities.

Investment Tax Credit

The investment tax credit allows a .5% credit against the state income tax for investments in qualified property which is placed in service in an Enterprise Zone. To qualify, a property must be newly built or have an improvement or addition made to it on or after the date the zone was designated.

Sales Tax Deduction

The cost of building materials that will be incorporated into real estate as part of a building project may be deducted from the sale receipts when calculating the tax imposed for these materials.

EZ Machinery and Equipment Sales Tax Exemption

A company in an Enterprise Zone may be able to receive a 6.25% sales tax exemption on all tangible property which is used or consumed within an Enterprise Zone in the process of manufacturing. To be eligible for this incentive the company must either, create 200 full-time jobs in Illinois or retain a minimum of 2,000 full-time jobs, or retain 90% of existing jobs when moving into the Enterprise Zone. The items and materials may be purchased anywhere in Illinois.

Job Tax Credits

A tax credit of \$500 per qualified employee may be given to an Enterprise Zone company that hires individuals who are certified as economically disadvantaged or dislocated workers. These workers must be found through the local administrative office of the Workforce Investment Act.

Economic Development Incentives

Utility Tax Exemption

A company in an Enterprise Zone may be eligible for a 5% state tax exemption on gas, electricity, the Illinois Commerce Commission .1% administrative charge and the excise taxes on originating telecommunications. Local units of government may also exempt their taxes on gas, electricity and water. To be eligible for these benefits, the company must meet one of three conditions: 1. The business must make an investment of at least \$5,000,000 into the Enterprise Zone and create a minimum of 200 full-time jobs; 2. Make an investment of \$175,000,000 in to the zone and create a minimum of 150 full-time jobs; 3. Make an investment of \$20,000,000 and retain at least 1,000 full-time jobs when moving into the zone. An eligible investment may be purchasing a building, the improvement/renovation of a building or investments in efficiency, capacity, product quality or competitive position.

Property Tax Incentives

A company in an Enterprise Zone may have the increase in property taxes due to new improvements or renovations abated. This is useful because every time a property is improved it is reassessed, and therefore the taxes increase. Typically, this incentive is marginally beneficial at best.

Income Tax Deduction for Financial Institutions

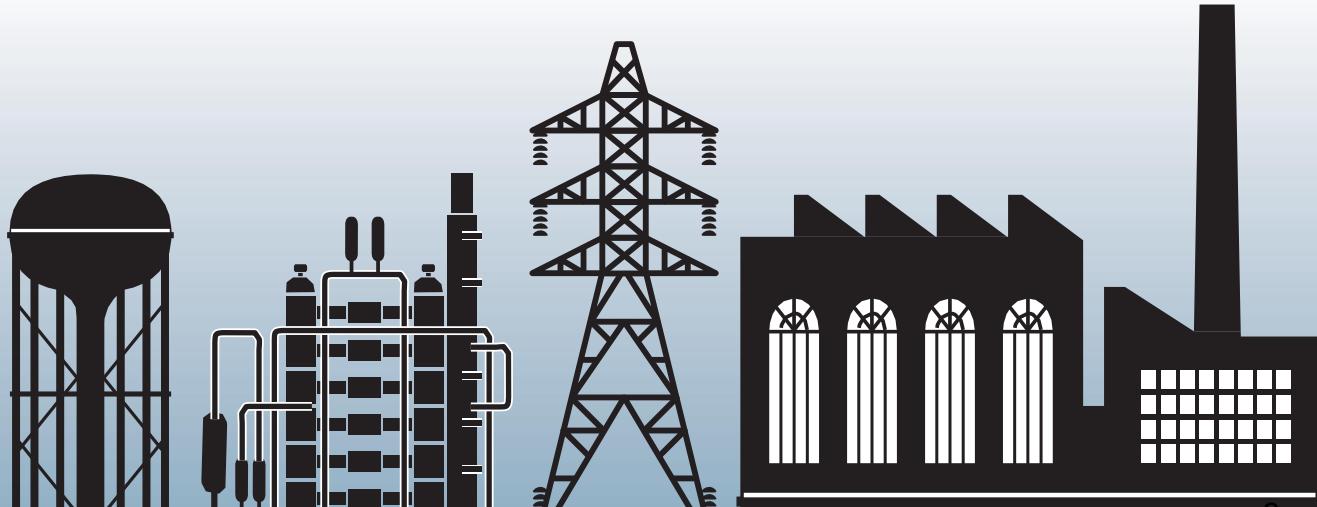
Financial institutions in Illinois are eligible for special deductions on their Illinois corporate income tax return. Such institutions may deduct from their taxable income an amount equal to the interest received from a loan for development in an enterprise zone. This is limited to the interest earned on loans or portions of loans secured by property which is in an Enterprise Zone.

Dividend Deductions

Taxpayers may deduct from their taxable income an amount equal to those dividends which were paid to them by a corporation which conducts substantially all of its operations in an Enterprise Zone or zones.

Corporate Contribution Deductions

Corporations may make a donation to designated zone organizations for projects approved by the Illinois Department of Commerce and Economic Opportunity (DCEO) and claim an income tax deduction at double the value of their contribution as long as it is approved by the DCEO.



Tax Increment Financing/ Business Development Districts

North Chicago has created two Tax Increment Financing Districts pursuant to legislation of the State of Illinois. Tax Increment Financing (TIF) provides a governmental incentive to private developers or companies to stimulate new investment and job creation and/or retention. Property tax revenue is generated as a result of the new investment and the incremental tax revenues are used to pay for the incentives.

The Downtown TIF District, created in 2000, extends from south of 24th Street to 10th Street on the north, Broadway Avenue on the west and the Sheridan Road corridor on the east. This area also includes properties along Commonwealth and Morrow Avenues along with areas adjacent to Foss Park Avenue.

Sheridan Crossing TIF, encompassing upwards of 31 acres, was created in 2007 by extracting property from the Downtown TIF. The Sheridan Crossing TIF is bounded by Sheridan Road on the east, the E-J-E railroad on the north, Tantulum Place on the west, and Martin Luther King Jr. Drive on the south. Sheridan Crossings is an entertainment-tourism-retail destination project which will include a 40,000 square foot museum dedicated to the history of the American Sailor, a hotel, restaurants and retail establishments.

TIF assistance is offered by the City on the condition that the developer would not be able to proceed with the project at a reasonable rate of return "but for" the financial incentive. The type and amount of TIF assistance available to a developer depends on the property's projected increase in incremental tax revenue and its impact on the surrounding area. State legislation authorizes that TIF funds may be used

for: demolition and site preparation; property acquisition; rehabilitation or renovation of existing public or private buildings; construction of public works or improvements; professional services such as architectural, engineering, legal, property marketing and financial planning; studies, survey and plans; financing costs, including interest assistance; job retraining programs; relocation; and day care services.

The City is presently exploring the possibility of creating a third TIF District, which would extend along Skokie Highway/IL Route 41 south from Buckley Road. Additionally, consideration is being given to the creation of Business Development Districts (BDD) along Skokie Highway, Martin Luther King Jr. Drive and Sheridan Road. A BDD functions much in the way a TIF does, but derives revenue not from property tax increment but rather from a special sales tax component.

If your property falls within the boundaries of either TIF District, or you are considering making improvements to your property, please contact the Economic and Community Development Department. A review of your plans and financials by the City will be necessary to determine if your project qualifies for TIF assistance.

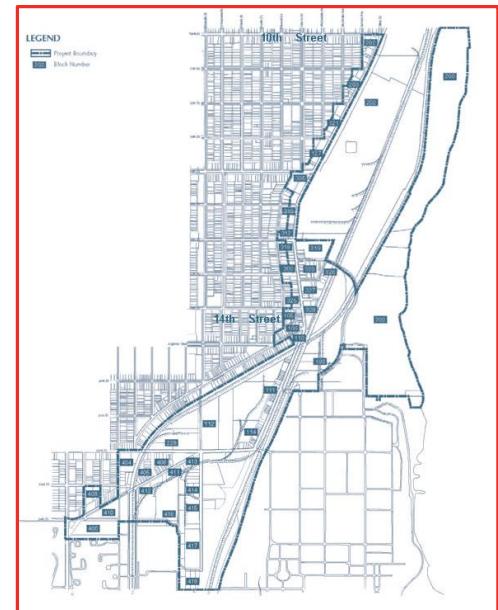


Figure 2.
Tax Increment Financing (TIF)
District Boundary Map

Lake County Partners

Lake County Partners (LCP), a 501C(3) economic development corporation, works to maintain economic vitality and quality of life in Lake County by creating and retaining jobs, stimulating capital investment, pursuing economic diversity and improving the County's business climate.

LCP offers a range of products and services to meet the needs of businesses, including:

- Site/Building Selection Assistance
- Information Clearinghouse
- Financing and Incentives
- Development Ombudsman
- Workforce
- Export Assistance
- Educational Programs and Networking Opportunities
- Business Advocacy

LCP can help you identify and secure federal, state and local resources, including:

- SBA504 and SBA7(a) Loans

LCP has been designated as a Certified Development Company in order to help companies access the SBA 504 Loan Program. This program offers long-term, fixed-rate, below market financing and lower equity requirements. LCP also works with partner banks to package SBA7(a) loans.

- *Industrial Revenue Bonds.* LCP serves as the processing agent for the Private Activity Bond

Clearinghouse, in conjunction with the Illinois Finance Authority. Industrial Revenue Bonds are tax exempt bonds issued to finance the capital expenditures of manufacturers, 501C (3) not-for-profit corporations and affordable housing projects. This type of financing can be used for the acquisition of fixed assets, such as land, buildings or equipment, and for renovation and new construction.

For more information, call Lake County Partners at (847) 247-0137 or visit their website at www.lakecountypartners.com.





Abbott

A Promise for Life

Illinois Department of Commerce and Economic Opportunity (DECO)

The Illinois Department of Commerce and Economic Opportunity (DECO) is responsible for enhancing Illinois' economic competitiveness by providing technical and financial assistance to businesses, local governments, workers and families.

Some of the programs they offer include:

- *Business Development Public Infrastructure Program.* Helps units of local governments provide infrastructure assistance to expanding or relocating businesses.
- *EDGE (Economic Development for a Growing Economy) Tax Credit.* Tax credits are calculated from the personal income tax collected on the salaries paid to employees in the new jobs created, which may be taken as a nonrefundable credit against corporate income taxes over a period not to exceed 10 taxable years.
- *Employee Training Investment Program (ETIP).* Reimburses individual or multi companies for up to 50% of approved training costs, typically between \$250 and \$750 per employee.
- *High Impact Business Designation.* Provides approved companies with tax incentives such as a sales tax exemption for building materials, investment tax credit, exemption from the state gas and electric tax and a state sales tax exemption on manufacturing repair and equipment repair and replacement.
- *Large Business Development Program.* Provides incentive financing to large, out-of-state companies looking to relocate facilities to Illinois and encourage existing Illinois companies to undertake major job expansion or retention programs in the state.
- *Manufacturer's Modernization Program.* Designed to provide manufacturers with access to adequate and affordable financing for upgrading and modernizing their manufacturing equipment and operations.
- *Participation Loan Program.* To help provide working capital, funds to purchase land and to construct/renovate a building or buy new equipment.
- *Technology Grants and Programs for Businesses.* There are a number of technology grants and programs available for businesses.

Representatives from Lake County Partners are well-versed in these programs (see p. 6). You can also visit the DCEO website (www.commerce.state.il.us/dceo) for more information.

Illinois Department of Revenue

The Illinois Department of Revenue serves as the tax collection agency for state government and for local government.

Incentive programs available through the Department of Revenue include:

- **Investment Tax Credits.** A state investment tax credit of .5% is allowed a taxpayer who invests in a qualified property, such as machinery, buildings and equipment.
- **Manufacturers' Purchase Credit (MPC).** Qualified manufacturers may earn a credit equal to half of the state 6.25% tax by purchasing manufacturing or graphic arts equipment that qualifies for existing sales/use tax exemptions. Credits may be used to pay state sales tax or use tax on future purchase of qualified production-related tangible personal property.

- Research and Development Credit. Allows eligible companies to claim a 6.5% credit against their corporate income tax for research activities, in excess of similar expenses incurred during the previous three years.

Representatives from Lake County Partners are well-versed in these programs (see p. 7). Or you can visit the IDOR website (www.revenue.state.il.us/businesses) for more information.

Illinois Department of Transportation

The Illinois Department of Transportation (IDOT) is responsible for the multi-modal transportation systems in the state.

Incentive programs available through the Department of Transportation include:

- **IDOT Economic Development Program (EDP).** Provides up to 50% state matching funds for eligible roadway-related construction and engineering items.
- **IDOT Rail Freight Program.** Provide capital assistance to communities, railroads and shippers to preserve and improve rail freight services in Illinois.

- **IDOT Truck Access Route Program.** To help local government agencies to upgrade roads to accommodate 80,000 pound trucks.

Representatives from Lake County Partners are well-versed in these programs (see p. 7). Or you can visit the IDOT website (www.dot.state.il.us) for more information.

Labor Force

Lake County is a preferred location for Fortune 500 corporate headquarters – including Walgreen Co., Abbott, Baxter International, Discover Financial Services, CDW, Grainger, Tenneco, and United Stationers. There are more than 100 biotechnology /pharmaceutical companies in Lake County, including 10 corporate headquarters

- Total sales of these companies (worldwide) exceeds \$57 billion.
- Includes chemical manufacturers, scientific research and development firms, and medical and diagnostic laboratories.

Workforce

- These 100 + firms employ more than 19,000 people. In other words .5% of the businesses in Lake County employ nearly 6.3% of the workforce.

- The average wage for the bio pharma industry is \$89,636 - more than 45% higher than the overall average wage in Lake County, and more than twice the national average.
- Lake County has a highly educated and skilled workforce...41.5% of our population has at least a bachelor's degree, compared with 34.0% for the Chicago metro area and 28.2% nationwide.

The Chicago Tribune reports that Lake County pay increases, measured by the

federal government rose faster than all but one other large county in the nation during the third quarter of 2015.

- Wages grew 11.7 percent over the same quarter the previous year. That gain was far greater than the 2.6 percent national average tracked by the Bureau of Labor Statistics.
- Lake County's gains, which came primarily from pharmaceutical and medical manufacturing, far surpassed other Illinois counties, according to the data.

Parks and Recreation

- Foss Park District operates 7 local parks, playgrounds and skate/bike park facilities spanning 7 acres of land.
- Lighted ball fields and tennis courts.

- Special events and recreational programming for families, children and adults
- 2 local golf courses, Foss Park and Willow Glen. 43 total courses in Lake County.

- Lake County Forest Preserves operates the Greenbelt Forest Preserve, Greenbelt Cultural Center.
- Robert McClory Trail provides access to miles of trails for pedestrians, bicycling and rollerblading.



Housing

North Chicago has a variety of housing options, including single-family detached and attached dwellings, two-flats, townhouses and apartments. The 2022 Median Home Value was \$130,400.

2022 Households 7,897

2022 Average Household Size 2.62

2022 Housing Units 7,897

Owner Occupied Housing Units	31.7%
Renter Occupied Housing Units	54.8%
Vacant Housing Units	13.5%

Income and Education

Lake County has a highly educated workforce with 41.5% of residents having a bachelor degree or higher, exceeding the national average by over 13%.

2022 Household by Income

Household Income Base 6,441	
<\$15,000	16.3%
\$15,000 - \$24,999	9.4%
\$25,000 - \$34,999	11.1%
\$35,000 - \$49,999	12.0%
\$50,000 - \$74,999	16.5%
\$75,000 - \$99,999	14.5%
\$100,000 - \$149,999	11.7%
\$150,000 - \$199,999	5.3%
\$200,000+	3.2%
Average Household Income	\$52,011

School Info

- North Chicago is served by North Chicago Community Unit School District 187.
- Public: 1 Pre-K, 2 K-3 grade level centers, 1 3-5 schools, 1 middle school and 1 high school.
- 2 charter schools serving grade K-8.

School District Statistics (2023)

Elementary (K-8)	
Pupil Teacher Ratio	15.6:1
\$Spent per Pupil	\$17,062
High School (9-12)	
Av. Class Size	19
\$Spent per Pupil	\$20,000
Avg. SAT Score	ELA 404.1 Math 379.1
% Graduated	87.7%

2022 Population 25+ by Educational Attainment

Total 12,704	
Less than high school diploma	19.4%
High School Graduate/GED	27.3%
Some College, No Degree	23.1%
Associate Degree	9.0%
Bachelor's Degree	13.7%
Graduate/Professional Degree	7.5%

Community Highlights

North Chicago is home to two of the largest employers in Lake County, Naval Station Great Lakes and Abbvie.

Naval Station Great Lakes—In 1911, the Naval Station Great Lakes was built directly south of North Chicago to provide U.S. naval training in the Midwestern United States. Naval Station Great Lakes was annexed by the City in the 1960s. Due to military base closures in Orlando and San Diego, Great Lakes operates as the Navy's only recruit training center. Its training commands and schools proudly graduate more than 80,000 recruits and sailors every year. More than two million sailors have been trained here since 1911. Great Lakes host numerous visitors annually, who travel from every state in the Union and all parts of the globe.

Captain James A. Lovell Federal Health Care Center—Another major government employer in the City is the Veterans' Administration Medical Center, whose mission is: "We are a caring community, proud to provide patient centered, coordinated health care to Veterans, Navy and all VA/DoD sharing patients." It is the nation's first

fully integrated Veteran's Affairs and Department of Defense entity.

The Rosalind Franklin University of Medicine and Science—The Rosalind Franklin University of Medicine and Science is a four year university that was built around the Chicago Medical School (CMS), and has been educating physicians and furthering biomedical research for 93 years. The school trains physicians and professionals in a variety of health fields, including audiology/speech pathology, biomedical engineering, dental assisting, medical technology, pharmacy, nursing, physical therapy, podiatry, psychology, social work, and many other areas. It also provides graduate-level education for biomedical researchers and teachers.

AbbVie—The world headquarters for AbbVie, is located in the City of North Chicago. AbbVie is a research-based biopharmaceutical manufacturer with a portfolio of more than 40 medicines and is listed as one of 33 Illinois companies on the Fortune 500.

Abbott—The City's industrial base is largely characterized by the presence of Abbott World Headquarters just outside the municipal borders. Abbott specializes in diversified products including medical devices, diagnostic equipment and nutrition products. Abbott also has facilities in the municipal borders of the City of North Chicago.

Other major businesses with a presence in North Chicago include Liberty Coach (manufacturers of custom coach busses for celebrities and others), Goelitz Candy Company (parent company of Jelly Belly), Coffee Fresh (wholesale micro-technology roaster), Ivy Lane Design (manufacturers of bridal and prom assortments), West Rock (a leading global packaging company), ULINE (distributor of shipping, industrial, and packing materials), EMCO Chemical Distributors and P&G.



Letter of Transmittal

This document reflects the Fiscal Year 2024-2025 Operating Budget for the City of North Chicago (City). It echoes the City's priorities and responsibilities. Adoption of the budget is one of the most important activities undertaken by the City Council. The budget communicates the financial plan and demonstrates a commitment to excellence in responsible service delivery.

The budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the City. The details of the budget begin on page 38 of this document.

City government is divided among various functional categories: Mayor's Office, Administrative Services, Treasurer, Comptroller Office, City Clerk Office, Economic Development, Police, Fire and Public Works with subdivisions consisting of streets, water, and sewer. In addition, this fiscal year the City added another fund to account for General Capital Project expenditures to better control expenses.

Budget Process

The budget is prepared under the direction of the Mayor and each department director formulates that segment of the budget for which he/she is directly responsible. Following is a review of the budget by the Mayor, Chief of Staff and the Comptroller, who then recommend appropriate revisions. After this review and both revenues and expenditures are finalized, the budget is presented to the Mayor and City Council by the Comptroller and if further changes are necessary, the revisions are made, and the document updated. The final step of the budget process includes public comments from the taxpayers and subsequent adoption by the Council.

This budget is the result of the city's financial and operational planning process. The budget is a plan of action, is flexible and allows the ability to adjust expenses as unanticipated needs arise.

This budget is the product that emerged after many changes, "give and take" among departments, yet is very conservative in nature. The City Council adopted a Fund Balance Policy shaping the construction of the budget and, indeed, this budget demonstrates achievement of the goal and is within the adopted fund balance policy.

To arrive at this point, it began with the Comptroller's Office projecting revenues and expenditures, fund balance available for the new budget year to determine resources available.

The City has realized a surplus in the General Fund for the fiscal year ending April 30, 2024, however, the increase in cost for the Police and Fire Pension liability has not only caused added costs but also causing a deficit budget.

The City has updated the Capital Improvement Plan (CIP) but has decided, at this time, to only incorporate capital projects that are part of grant programs and complete those projects already under construction. CIPs will be re-reviewed at the end of the calendar year and possibly complete a budget amendment if revenues show improvement.

The City continues its quest for the following:

Revenues

- Economic Development for business growth

Expenditures

- Maintaining current service levels
- Rising costs associated with labor.

The annual budget is intended to serve three essential purposes. First, it is designed and intended to set and become a basis for public policy in the defining and prioritizing of the delivery of key public services. Second, it is to act as a form of legislative control on taxation and spending. Third, it serves as a planning tool, both current and for the future. This budget development involved all departments through a process with the intent of providing quality services while minimizing costs, within the structure of anticipated available resources.

Budget Overview

General Fund

Revenue by Category	Budget	Projected	Fiscal Year	Percentage Change
	2024	2024	2025	
Taxes	16,187,415	16,393,997	15,968,485	-1.35%
Licenses & Permits	749,300	790,908	760,700	1.52%
Intergovernmental				
Taxes	9,633,000	10,513,828	9,748,000	1.19%
Grant Proceeds	289,000	246,117	125,000	-56.75%
Charges For Services	3,340,250	2,013,669	1,971,050	-40.99%
Fines & Fees	262,500	222,846	193,400	-26.32%
Investment Income	45,010	102,098	270,925	501.92%
Other Revenues	744,110	1,347,306	715,610	-3.83%
Transfers In	32,000	0	130,000	306.25%
Total Revenue	31,282,585	31,630,769	29,883,170	-4.47%

Proposed Expenditures

The FY25 expenditures in the General Fund reflect general operations of the City and is the largest fund of the City. Excluding transfers-out the total amounts to \$32,716,602, which is 15% or \$4,258,470 increase over the FY24 Projected General Fund Budget.

The table below details the various categorical changes. Increases are shown for Salary & Wages due to collective bargaining agreements, increases to health and medical premiums as well as pension related adjustments and increase to contractual services due to outsourcing some administrative function thereby savings to personnel benefits and expected future personnel liabilities for those benefits.

Expenditure by Category	Budget	Projected	Fiscal Year	
	2024	2024	2025	Percentage Change
Salary & Wages	12,440,155	10,612,787	12,803,995	2.92%
Fringe Benefits	8,270,796	8,010,270	9,762,145	18.03%
Other Benefits	391,095	322,305	405,204	3.61%
Professional Services	2,939,508	3,008,259	3,037,080	3.32%
Utilities	176,355	167,329	195,037	10.59%
Purchased Services	2,913,109	2,451,305	2,961,430	1.66%
Other Insurance	1,524,000	2,323,253	1,766,811	15.93%
Commodities	323,770	298,131	339,325	4.80%
Small Equipment	131,350	43,191	75,850	-42.25%
Other Expenses	615,910	884,362	919,634	49.31%
Capital Programs & Projects	0	0	0	
Debt Service	408,984	337,138	450,291	10.10%
Transfer Out	1,208,778	1,208,778	3,003,800	148.50%
Total Expenditures	31,343,811	29,667,110	35,720,602	13.96%

Expenditure Updates

The major increases in the General Fund are attributable to the increased contribution to the police and fire pension from operations, and salary increases for personnel governed by collective bargaining agreements (CBA) as well as increases to positions governed by the CSO Ordinance (City Salary Ordinance). The increase in Administrative Services includes transfer from the General Fund to the Capital Fund

Below is a summary of the departmental percentage change for expenditures.

Expenditure by Department	Budget	Projected	Fiscal Year	Percentage Change
	2024	2024	2025	
Mayor's Office	575,855	435,853	487,037	-15.42%
Clerk's Office	204,100	180,478	210,506	3.14%
Legislative	242,570	193,900	365,922	50.85%
Boards & Commissions	92,110	58,712	92,020	-0.10%
Treasurer	38,315	44,544	46,055	20.20%
ECD	1,261,210	1,067,138	1,401,870	11.15%
Administrative Services	3,898,138	4,682,994	6,165,726	58.17%
Police	12,750,351	11,599,344	14,321,617	12.32%
Fire	7,161,130	7,084,032	7,707,709	7.63%
Streets	3,235,215	2,732,767	3,324,367	2.76%
IT	746,676	655,161	692,318	-7.28%
Comptroller's Office	867,475	702,987	636,390	-26.64%
Human Resources	270,665	229,200	269,065	-0.59%
Total Fund Expenditure	31,343,811	29,667,110	35,720,602	13.96%

Special Revenue Funds

Below are the notables for each fund within this category.

1. Library Fund

The Library Fund has its own board who approve their budget led by the Library Director and the Library Finance Committee.

2. Motor Fuel Tax Fund (MFT)

The MFT fund pays for the utilities and maintenance of the City street lights and for road improvements. This fiscal year the street program has been scaled back to allow for other needed projects such as pavement marking, alleys, and pavement patching.

3. Community Development Block Grant Fund (CDBG)

The fund will use available grant proceeds for various projects. The budget is net neutral.

4. TIF Funds

There are three (2) TIF funds, and all expenses are accounted for within the funds. The City had one (1) TIF end in Fy2023.

5. Grant Place Operating and Grant Place Capital Funds

The City sold Grant Place and there will be no activity during Fy25. Both the Grant Place and Grant Place Capital Funds will be closed.

Internal Service Funds

The City has two (2) such funds: Vision as well as Retiree Premium. These funds in concept should be self-supporting.

Enterprise Funds

The Enterprise Fund consisting of water, sewer and refuse, is self-sustaining. The users pay for the service it provides.

A water rate study, while still on the project list, is not commissioned. The last rate adjustment was in August 2019.

The City entered into an Intergovernmental Agreement (IGA) with Lake County to reimburse the county for increased costs to the 14th Street water main project. It is an interest-free agreement payable for the next five years on an annual basis.

Personnel

Historical and current employee data is in a subsequent section of the budget document in more detail.

Short and Long Term

The City of North Chicago is not immune to the challenges also encountered by other communities. Common challenges across the nation are revenues not keeping up with expenses. Payroll costs associated with health and pension benefits; unfunded mandates are concerns faced by many communities not only in Illinois but nationally.

Revenue adjustments are made with much care and conservatism, either positive or negative. Expenditures are treated the same, considering that North Chicago continues to provide the residents' same level of service.

The City's long-term goals continue to increase retail business, plan for infrastructure improvements, maintain service levels, and continue funding pensions following the Pension Funding Policy adopted in March 2023.

Summary

The City continues to provide a budget that is conservative and realistic with spending but still able to provide residents with the highest level of service.

The funds that are in deficit spending other than the General Fund are due to planned drawdown of reserves for previously deferred projects.

Despite some declining revenue streams and planned increases to pension funding, the City is in a better financial position than it was previously. The City will continue to monitor both revenues and expenditures and make appropriate adjustments for this fiscal year as well as subsequent years.

We will construct our future budgets in a way to maximize the opportunities afforded us.

In closing, we would like to express our appreciation to all City staff who worked long hours to identify needs, and/or postpone some of their requests to allow for the implementation of more pressing projects and assisted in putting together a voluminous but important document.

FY24-25 Budget Calendar

Budget Schedule of Dates and Events

Date	Action	Staff
October- December, 2023	Project Compilation	Staff compiles projects and submits the CIP template
October, 2023	Meet and review projects	Submit draft CIP to departments; prioritize projects to be included
November, 2023	Present to Council which adopts plan	Compile report for presentation for Council for discussion and adoption
December, 2023	Operating Budget Template	Comptroller emails operating budget template
January - March, 2024	Q & A	Comptroller reviews budgets with Department staff
March, 2024	Revenue Review	Departments review revenue estimates
March, 2024	Revenue Updates	Comptroller reviews and updates revenue.
March 2024	Executive Staff Review	Departments meet with Mayor, Comptroller, and Chief of Staff
March 2024	Revisions	Departments provided revised numbers
March 15, 2024	Department Descriptions	Departments provide text descriptions
March 2024	Finance Chair Review	Comptroller presents key issues to Finance Committee
April 1, 2024	City Council	Comptroller presents budget to City Council
April 2-12, 2024	Budget Revisions	Comptroller revises budget as needed.
April 15, 2024	City Council Action	City Council votes on Budget or continue discussion.
June 3, 2024	Public Notice	Public Notice issued by publication
June 17, 2024	Public Hearing	General Public inputs on proposed Appropriation Ordinance
June 17, 2024	City Council Action	City Council votes on Appropriation Ordinance.
June 8, 2024	Filing	Clerk files document with Lake County

Funds and Department Relationship

Below is a table showing the City of North Chicago department relationship to those Funds.

Govt Funds	Special Revenue Funds									Enterprise Fund	Internal Service Funds		Capital Project Funds
Department Functional Unit	General Fund	Library	MFT Fund	CDBG Fund	Federal Forfeit (DEA)	E911 Fund	Seized Drug (State)	TIFs**	Grant Place*	Water/ Sewer & Refuse	Dental & Vision	Retiree Fund	
Mayor's Office	X												X
Clerk's Office	X												X
Legislative	X												
Boards/ Commission	X												
Treasurer	X												
ECD-Bld Div	X			X				X					X
ECD-Fac Mgmt Div	X								X				X
ECD-Plan Div	X			X				X					
Admin Services	X				X	X	X						X
Police	X					X							X
Fire	X												X
PW- Streets	X		X	X						X			X
IT	X												X
Comptroller Office	X												X
Human Resources	X										X	X	
Library		X											

* Grant Place Funds encompass both an Operating and Capital funds.

**There are three TIF funds within the City of North Chicago

Budget Guidelines/Process

1. As per ordinance in Chapter 2 of the municipal code a budget will be submitted annually to City Council.
2. The budget will be developed as directed by the Mayor, Chief of Staff and the City Comptroller with specific goals and objectives. The CIP adopted by the City Council will be included in the budget.
3. The Comptroller will project fund revenues and expenditures and compare the projected balances to the Fund Balance Policy adopted by Elected Officials.

The Comptroller Office will also provide the salaries and benefits for each individual department and work with Human Resources for added input on costs for all medical benefits.

4. The Comptroller will make a presentation to the City Council and the public and provide more in-depth information on what is included or excluded in the budget. The City will then hold a public hearing prior to the Council's approval of the budget.
5. The Comptroller will prepare a monthly budget report to compare actual revenues and expenditures to budgeted amounts. The monthly report discussion occurs during the second meeting of each month for the previous period. For example, the June budget report is presented at the second Council meeting of July to ensure that all entries are accounted for on the last day of each month.

Revenue and Expenditure Guidelines

Revenues

1. The City attempts to maintain a stable and diverse revenue stream and to not rely solely on revenues that fluctuate. The City's major sources of revenue are:
 - a) Property Taxes
 - b) Income Tax
 - c) Sales Tax

In addition, the General Fund is also supported by transfers from the Water & Sewer Fund as well as the city of North Chicago Library Fund, which represents services provided by the General Fund for operations of said funds.

2. Estimating revenues will be conservative in nature and will be based upon historical trends or known changes to occur.

Illinois Municipal League (IML) provides guidance on state shared income computed on a per capita such as income tax, motor fuel tax, and use tax.
3. The City will continue to find funding through local, state, federal, and private grants.
4. One-time revenues are used for one-time special projects.
5. Maximize our investment interest earnings and follow our investment policy approved in December 2022.
6. Enterprise and Internal Service Funds should be self-supporting.
7. Enterprise (water and Sewer Fund) fees should be based on costs to provide services and infrastructure maintenance. Water rate studies should be conducted periodically to ensure charges are commensurate with operations and capital improvements.

Expenditures

1. The CIP adopted should be incorporated into the operating budget.
2. Expenditures should be based on historical trends and analysis but allow for expenses that have been identified as a need.
3. Payment of bills is approved by the Council prior to payment unless it involves the payment of payroll, payroll taxes, garnishments and benefits such as pensions, medical and other insurance benefits.
4. All necessary internal approvals follow as stipulated by ordinance.

Capital Assets Guidelines

Capital assets include vehicles, equipment and machinery, property, and infrastructure such as water mains, streets, alleys, bridges, and storm sewer. The assets are reported within the respective funds, generally governmental and business-type.

The City defines capital assets whose initial individual cost is over \$5,000 with an expected life span of more than five years. They are categorized as:

- Land Improvements – 20 years of life.
- Building and Improvements – varies by type between 20 and 25 years of life.
- Machinery and Equipment – varies between 8 and 10 years of life.
- Vehicles – 8 years of life
- Underground Equipment – 50 years of life

1. Per the CIP, the project that meets the definition of a capital asset will also be evaluated and prioritized using an established matrix. If it meets the established criteria, it will be added to the annual budget.
2. The City utilizes an outside consultant for inventory and calculations of depreciation, but the City provides a listing of all capitalized assets. This list will include both completed and construction in progress projects, as not all projects get completed within a fiscal year.
3. Straight-line method of depreciation is used for these calculations.
4. In conjunction with the City annual audit, additions and deletions are submitted to the outside consultant for inclusion or exclusion from the inventory.

Cash Management Guidelines

Cash Management is governed by the Investment Policy adopted by Elected Officials in December 2022.

The City has had multiple bank accounts invested by each individual fund. This fiscal year, the City, to maximize investment earnings consolidated all applicable funds into one account. Only monies from funds that are not restricted to pooling were consolidated.

The City is also taking advantage through its financial institution of investing excess funds not needed for daily operations in other investment types earning higher returns.

Interest is allocated based upon each fund's "claim to cash" as reported on the general ledger.

Procurement Guidelines

The City has procurement guidelines and process established and is described in more detail below. The methods of purchases used by the City are:

- Invoicing from vendors following a purchase of order.
- Invoicing through a credit card purchase
- Use of petty cash funds

The scope to make available as many means to pay for goods and services but must always follow the City Code and State Statutes.

Procedures

All methods of purchasing all activity must be appropriately documented to the Comptroller's Office. Payment or reimbursement cannot be made without an itemized receipt. To protect against expense account fraud or the perception of inappropriate use, original documentation is required. Expenses may not be aggregated into broad categories, and they may not be reported using vague terminology. Receipts for reimbursement must be received by the Comptroller's Office no later than 30 days after the expenses are incurred.

It is illegal to engage in "bid stringing". Bid stringing is structuring an agreement in phases or several smaller contracts to avoid the City's procurement policies. An example is when a large purchase which would cost \$40,000 is broken into several contracts or invoices. As such, splitting up any purchase by any method to avoid the thresholds set by statute and/or City code is prohibited and will be investigated. Violators will be subject to disciplinary action up to and including discharge.

Regular Vendor Invoice

Timely submission of invoicing with proper documentations attached such as bills of lading, quotes submitted, and any other form used to purchase. The invoice must be entered into with the City's Accounts Payable (AP) system detailing the account number to be charged, description of purchase and department head electronic signature and provided to the AP Coordinator responsible for recording to the City's general ledger.

This is the preferred method of purchase. The City can expedite the payment to the vendor if the vendor registers for Automated Clearing House (ACH) processing instead of receiving paper checks. Not all vendors are eligible for ACH processing.

Credit Card Purchase

The City has authorized the use of credit cards and is designated to specific employees, Elected Officials, and other designated persons to support specific and limited types of City purchasing. Credit cards are used as a supplement to other acceptable methods of procurement and should

only be used when other approved procurement methods are not available. The City strongly encourages the use of other approved methods of procurement when possible. All purchases made with credit cards are subject to the requirements and restrictions set forth in the City Code. Purchases made with credit cards are subject to public disclosure under the Freedom of Information Act (FOIA).

The credit cards are City property. In the event a credit card is lost or stolen it should be reported immediately to the Comptroller. Each person assigned a credit card will sign the Credit Card Acknowledgement Form.

Acceptable Uses and Restrictions

1. As a supplement to other methods of purchasing, the City uses credit cards as a form of payment in limited circumstances when ordinary procurement methods are not available and should not be used and intended to replace effective purchasing planning.
2. All purchases made with the credit card must conform to all City codes, including but not limited to the following:
 - a. Avoiding unauthorized purchases
 - b. Ensure purchases are within the budget limits.
 - c. Ensure purchase is not split in a manner that violates threshold limits.
 - d. Ensure purchase does not include any taxes such as sales tax from which the City is exempt.
3. The Comptroller is responsible for enforcing City policies and procedures for all expenses and reimbursements, including enforcing policies and procedures governing the receipt, handling, custody, and disbursement of City funds and performing periodic audits of expense reimbursements.
4. Card restrictions
 - a. Cash advances
 - b. Purchases for personal benefits
 - c. Reimbursements for meal expenditures under per diem overnight travel
 - d. Alcoholic beverages
5. Every effort should be made to make purchases with effective time planning.
6. Cardholders will be held responsible for purchases made on their cards without cardholder authorization.

The use of a credit card does not prevent the cardholder from submitting the required documentation and approved by purchase agent, in most cases the Comptroller.

Current Uses Include

- City utility payments
 - Company issued cell phones
 - Electric
 - Gas
 - Cable
- City I-Pass
- City Travel and Training
 - Hotel Reservations for City-approved events when overnight is needed.
 - Flights for City-approved travel
 - Taxi/Shuttle transportation for City approved event.
- Fuel for City-approved vehicles to approved travel.

- City-related purchases from online vendors such as Amazon, Warehouse Direct, Walmart after approval from Comptroller office

Petty Cash

Petty cash is used to make small purchases as a supplement to other methods of purchasing. Petty cash should only be used for small incidental purchases for which there is an immediate need. Petty cash should not be used to reimburse expenses that can be processed through other approved methods.

The City strongly encourages the use of other approved methods of procurement when possible. All purchases made with petty cash are subject to the requirements and restrictions set forth in the City Code. Purchases made with petty cash are subject to public disclosure under the Freedom of Information Act (FOIA).

Petty cash is not intended and should not be used to reimburse employees for meals and transportation for training that extends overnight. Departments should use the per diem rates and submit the Per Diem Form (Exhibit B) and submit it through the regular Accounts Payable process to be included in the list of bills.

Maximum Limit for reimbursement from Petty Cash: \$50.00

No IOUs should be issued from petty cash, if you do not have available cash to reimburse incidental expenses will be needed to close out petty cash, balance and ask for replenishment through our Accounts Payable process.

The Comptroller's Office will conduct audits of petty cash accounts throughout the year, but departments must submit a fiscal year-end closeout of petty cash (April 30, 2024).

Accounting and Financial Reporting Guidelines

The Comptroller's Office is responsible for all financial operations of the City and makes monthly reports to the City Council including budget-to-actual, and all expenditures whether issued by check or wired to other bank accounts in the name of City of North Chicago.

Wired payments are usually reserved for the City's debt payment of principal and interest due twice a year: May 1 and November 1 of each year, it also includes for the payment of loans for the purchase of city vehicles.

The City will prepare a Comprehensive Annual Financial Report (CAFR) in conformity with Generally Accepted Accounting Principles (GAAP). These principles will be monitored and updated as needed and mandated by the Governmental Accounting Standards Board (GASB).

This report also referred to as the annual audit will be performed by an outside independent firm of certified public accountants (CPA) and comply with Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA) who will publicly issue an opinion that will be incorporated into the annual audit report. The auditors may also issue a management letter detailing recommended changes.

The auditors will present both the audit and management letter to the City Council upon the completion of the audit which is due within 180 days (6 months) of the end of the fiscal year, i.e. October 31st.

The City will be modified accrual accounting for the required funds and full accrual for the Water and Sewer Fund (Enterprise Fund). The glossary included in this budget document defines each type of accrual and a table located on page 37 summarizes funds by type of accounting method.

Fund Balance Guidelines

Government Finance Officers Association (GFOA) recommends at a minimum of five to fifteen percent of its General Fund operating revenues or of no less than one to two months if its General Fund operating expenditures.

The City of North Chicago has created this fund balance policy to provide a reserve for the following funds: General, Water/Sewer/Refuse, and Dental & Vision. The Fund Balance Policy follows Generally Accepted Accounting Principles (GAAP) and has been developed to:

- Ensure stable service delivery
- Provide reserves to meet unanticipated nonemergency expenditures
- Smooth the effects of annual changes in tax rates and/or structure
- Provide sufficient cash flow for financial needs
- Demonstrate financial stability to preserve or improve the City's bond rating

The City has adopted the following levels of fund balance:

General Fund

The unassigned General Fund Balance will be maintained at 30%-40% of total expenditures. Total expenditures include transfer out of the fund.

The unassigned fund balance will be reviewed annually during the budget process. Balances in excess may be transferred and committed to the Capital Projects Fund to support future capital projects.

Water and Sewer Fund

The fund balance of the Utility Enterprise Fund (Water and Sewer) includes fixed assets, capital, debt, and cash. The goal of the fund is to remain self-sufficient. A reserve cash balance policy has been put in place to ensure positive cash flow for operations. This reserve balance is 60 days of operating expenditures, excluding capital and debt service.

Vision Fund

The Vision Fund should be self-sufficient (expenses are covered by revenues) and routinely reviewed to incorporate new data.

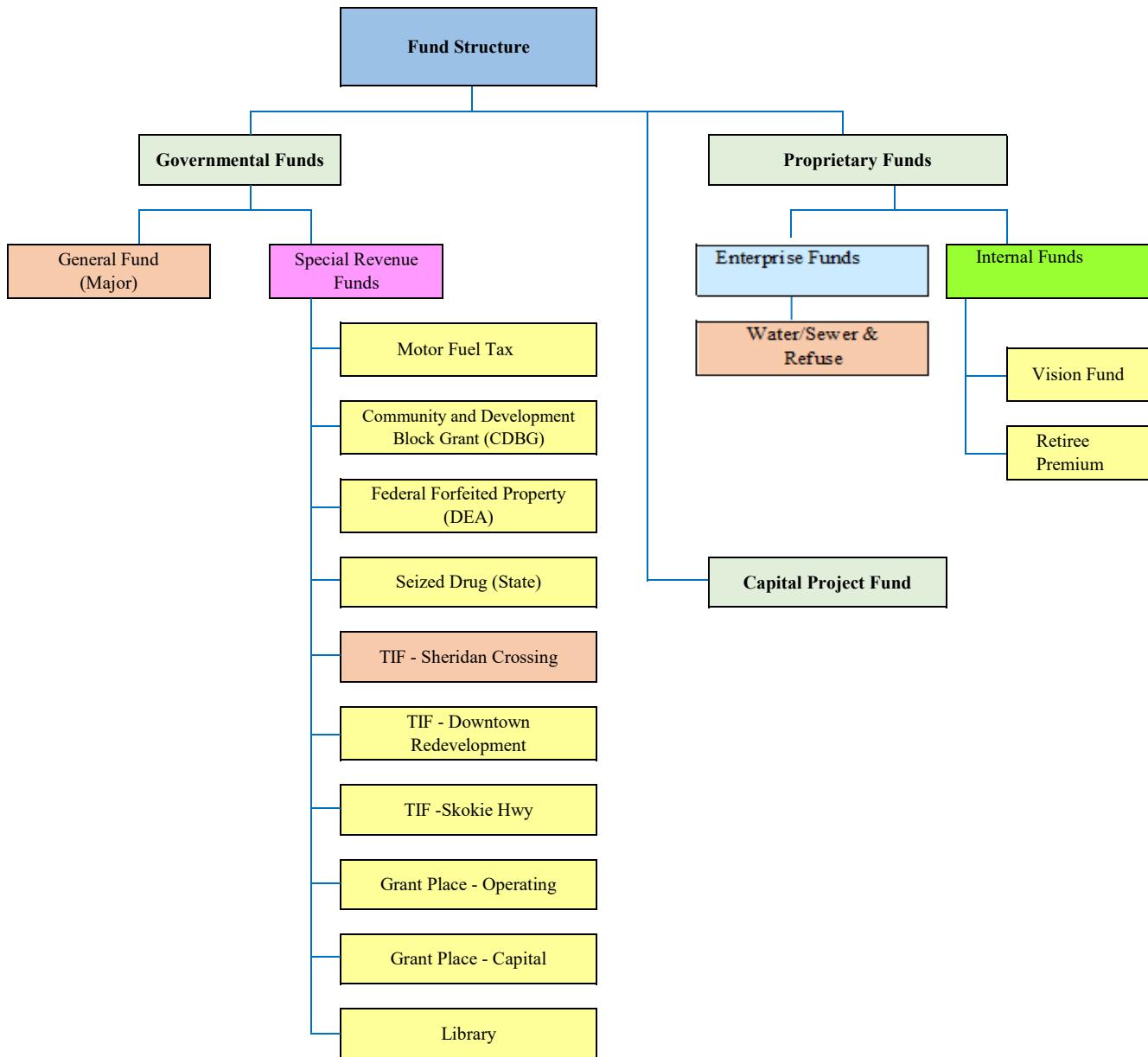
Debt Guidelines

The City does not have a formal policy adopted for Debt Service,

As a home-rule community, the City is not subject to debt limits. As of the annual audit of FY23, the outstanding general obligation bonds were \$4,065,000.00 in total.

The most recent bond rating with Standard & Poor's (S&P) in the spring is 2018 is BBB.

City of North Chicago



Funds and Fund Types

The City budgets are based upon Governmental Accounting Standards Board (GASB) guidelines. The City uses fund accounting to demonstrate compliance with finance-related and legal requirements. Funds are separated as follows: Special Revenue Funds, Enterprise Funds, Debt Service Funds, Capital Projects Funds, Internal Service Funds, Fiduciary Funds, and General Fund.

The day-to-day operations account for the majority portion of the Budget and is accounted for in the General Fund. Special Revenue Funds are used to account for programs funded from specific and legally restricted financing such as grants and tax increment financing. Enterprise Funds are the business-type activities of the city. The services provided are intended to pay for themselves through user fees and charges. The City operates the Water and Sewer Fund in this manner. Internal Service Funds, such as the Dental & Vision Fund and the Retiree Premium Fund, allow the city pay for claims and insurance premiums promptly and then charge-back the appropriate fund. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government.

The City operates under the Appropriations model and an approved budget is used as the basis to prepare the Appropriations Ordinance. While the ordinance establishes the legal maximum of expenditures/expenses, the adopted budget remains the control document for elected officials and staff as they administer and manage the financial affairs of the City daily.

All the funds included in this budget proposal are appropriated by the City Council. Each fund type is presented in its own section of this document. The reader is encouraged to read each section to obtain a full understanding of the City's budgetary plan for the upcoming fiscal year.

Fund Types and Basis of Budgeting

The City operates under an accounting standard called fund accounting. The budgeting for revenues and expenditures is made within general categories by fund. There are three broad types of funds as noted below:

Governmental Funds

These fund types are used to account for tax-supported activities. These funds use the modified accrual basis of accounting where revenues are recognized in the period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred.

- **General Fund**

This is the main account of the City and is used to account for all financial resources except those required to be accounted for in another fund. The City's departments of Mayor's Office, Legislative, City Clerk, Treasurer, Administrative, Comptroller Office, Economic Development, Public Works Street Division, Police and Fire are all accounted for in this fund.

- **Special Revenue Funds**

These funds are used to account for unique revenues derived from specific sources. These sources are restricted by statute, ordinance, or other specific restriction to finance certain City functions or activities. They include:

- Motor Fuel Tax
- Community Development Block Grant (CDBG)
- Grant Place Operating and Capital Funds
- TIF Funds (3)
- Federal Forfeited Property (DEA)
- Seized Drug (State)

- **Debt Service Funds**

These funds were established by the City to set aside resources to meet current and future debt service requirements on general long-term debt. GAAP permits the use of debt service funds “to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.” The city has four funds within this group.

- Debt Service – 2007C

Unlike Governmental Funds, this fund has a full accrual accounting standard that recognizes the financial effect of transactions, events and interfund transfers when they occur, regardless of the timing of related cash flows. Proprietary Funds are classified as business-type activities.

- **Enterprise Fund**

These funds are used to account for activities like those found in the private sector and they are supported through the use of fees and charges to customers for services provided. The City uses the enterprise format to account for revenue and expenses in the following fund:

- Water/Sewer & Refuse Fund

- **Internal Service Funds**

Internal Service funds should be self-supporting with revenues equaling expenditures. The City operates two such funds.

- Vision
- Retiree Premium

Component Unit

A governmental component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. However, the unit is governed by the board which is appointed by the Mayor with the approval of the City Council.

- Library

Below is a summary in table format for all funds and their basis for budgeting:

Fund Name	Modified Accrual	Full Accrual
General Fund	x	
Library	x	
Motor Fuel Tax Fund (MFT)	x	
Community Development Block Grant (CDBG)	x	
Federal Forfeiture (DEA)	x	
E911 Emergency	x	
Seized Drug (State)	x	
TIF-Sheridan Crossing	x	
TIF-Downtown Redevelopment	x	
TIF-Skokie Highway	x	
Grant Place-Operating	x	
Grant Place- Capital	x	
Enterprise (Water, Sewer & Refuse)		x
Dental & Vision	x	
Retiree & COBRA Premium Payments	x	
Capital Project	x	



General Fund

FUND BALANCE SUMMARY

	Actual fy2022	Actual fy2023	Projected Year End fy2024	Budget fy2025
<u>Fund 10: General Fund</u>				
5/1 Beginning Fund Balance	12,727,005	16,379,527	21,816,371	23,780,030
Taxes	12,941,467	14,692,987	16,393,997	15,968,485
Licenses, Permits, & Fees:	887,596	773,947	790,908	760,700
Intergovernmental Taxes	8,039,191	8,766,644	10,513,828	9,748,000
Grant Proceeds	140,735	159,143	246,117	125,000
Licenses & Permits	1,761,654	2,423,721	2,013,669	1,971,050
Fines & Fees	288,581	324,384	222,846	193,400
Investment Income	(508,155)	363,726	102,098	270,925
Other Revenues	497,155	943,761	1,347,306	715,610
Transfers In	2,430,000	-	-	130,000
Revenues	26,478,224	28,448,313	31,630,769	29,883,170
		7.4%	11.2%	-5.5%
Expenditure by Department				
100 Mayor's Office	492,205	444,719	435,853	487,037
105 Clerk's Office	197,893	189,460	180,478	210,506
110 Treasurer	33,692	33,789	44,544	46,055
115 Legislative	170,257	168,218	193,900	365,922
120 Boards & Commissions	40,165	58,558	58,712	92,020
125 Administrative Services	2,792,003	1,020,496	3,474,216	3,161,926
130 Comptroller's Office	1,298,976	1,042,016	702,987	636,390
135 Human Resources	231,575	247,658	229,200	269,065
140 Information Technology	497,581	552,437	655,161	692,318
200 Economic & Community Development	1,585,527	1,349,522	1,067,138	1,401,870
300 Fire	5,168,321	5,519,086	7,084,032	7,707,709
310 Police	9,561,427	9,949,522	11,599,344	14,321,617
400 Public Works	1,591,622	2,230,988	2,732,767	3,324,367
Total Fund Expenditure	23,661,244	22,806,468	28,458,332	32,716,802
		-3.6%	24.8%	15.0%
Transfers Out				
125 Administrative Services	-	205,000	1,208,778	3,003,800
Total Transfers Out	-	205,000	1,208,778	3,003,800
SUBTOTAL (Revenue - Expenses)	2,816,980	5,436,844	1,963,659	(5,837,432)
Ending Fund Balance- Unassigned	15,543,985	21,816,371	23,780,030	17,942,598

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	FY2025
			2022	2023	2024	2024	
			Actual	Actual	Budget	YE Projected	
Revenue							
10.000.30000	01.00.3001	Property Tax - General	3,632,922	4,094,070	5,752,055	5,521,935	5,150,720
10.000.30010	01.00.3005	Property Tax - IMRF	253,814	269,091	275,880	277,111	310,860
10.000.30020	01.00.3011	Property Tax - FICA	330,000	324,496	332,880	333,019	375,085
10.000.30050	01.00.3006	Property Tax - Firefighters' Pension	916,320	1,717,676	1,900,000	1,891,185	2,140,900
10.000.30060	01.00.3008	Property Tax - Police Pension	1,447,943	2,119,476	2,349,100	2,342,349	2,646,940
10.000.30090	01.00.3113	Property Tax - Road & Bridge	37,857	37,321	38,000	36,000	38,000
10.000.30120	01.00.3112	State Use Tax	1,207,966	1,271,269	1,200,000	1,100,370	1,194,990
10.000.30130	01.00.3110	Auto Rental Tax	10,494	11,225	9,500	9,500	9,690
10.000.30150	01.00.3117	Video Gaming Tax	511,022	581,912	565,000	546,396	565,000
10.000.30170	01.00.3007	Food & Beverage Tax	637,707	435,587	415,000	630,672	423,300
10.000.30200	01.00.3103	Utility Tax - Natural Gas	2,544,465	1,268,003	1,550,000	1,300,000	1,000,000
10.000.30210		Utility Tax - Electric		903,317	330,000	850,776	725,000
10.000.30230	01.00.3109	Telecommunications Tax	451,851	475,984	470,000	313,512	325,000
10.000.30310	01.00.3009	Local Motor Fuel Tax	413,912	462,658	470,000	582,144	480,000
10.000.30320	01.00.3010	Self Storage Facility Tax	67,948	79,545	60,000	89,064	75,000
10.000.30330	01.00.3002	Hotel/Motel Tax	231,272	250,301	300,000	326,964	308,000
10.000.30340	01.00.3004	Real Estate Transfer Tax	245,974	391,055	170,000	243,000	200,000
SubTotal Taxes:			12,941,467	14,692,987	16,187,415	16,393,997	15,968,485
10.000.31000	01.00.3118	Video Gaming Terminal Licenses	125,667	166,000	150,000	162,150	160,000
10.000.31010	01.00.3306	Contractor Licenses	23,110	15,610	18,000	17,124	17,000
10.000.31020	01.00.3307	Pet Licenses	147	196	200	104	100
10.000.31030	01.00.3314	Liquor Licenses	82,167	94,000	93,000	89,676	90,000
10.000.31050	01.00.3320	Business Licenses	127,683	127,913	125,000	125,000	130,000
10.000.31052	01.00.3354	Bill Board Revenue	55,390	0	30,000	25,573	25,000
10.000.31060	01.00.3321	Landlord Licenses	99,580	67,305	65,000	65,000	65,000
10.000.31071	01.00.3371	Taxi A Driver Licenses	19,793	33,675	29,000	25,814	27,000
10.000.31080	01.00.3322	Vacant Property Registration	61,040	49,696	37,000	6,080	36,000
10.000.31100	01.00.3355	Building Permits	158,197	121,217	110,000	188,268	120,000
10.000.31110	01.00.3358	Zoning, Subdivision Development Fees	3,330	860	2,000	1,223	1,000
10.000.31120	01.00.3359	Miscellaneous Permits	1,170	1,985	1,500	212	1,000
10.000.31130	01.00.3363	Truck Stickers	2,390	2,130	2,000	1,630	2,000
10.000.31140	01.00.3367	Occupancy Permits	85,682	52,360	45,000	38,705	45,000
10.000.31150	01.00.3368	Hazardous Materials Permits	37,500	36,000	40,000	40,000	40,000
10.000.31160		Sign Permits		1,800		0	-
10.000.31200	01.00.3369	Fire Inspections	0	0	100	350	100
10.000.31210	01.00.3986	Reinspect - No Show/Cancel	4,750	3,200	1,500	4,000	1,500
SubTotal Licenses, Permits, & Fees:			887,596	773,947	749,300	790,908	760,700
10.000.32000	01.00.3102	State Income Tax	4,577,472	4,733,548	4,500,000	4,393,572	4,400,000
10.000.32100	01.00.3104	Sales Tax	2,078,036	1,525,308	1,555,000	1,636,284	1,486,000
10.000.32105		Home Rule Sales Tax		490,861	1,200,000	1,806,048	1,500,000
10.000.32120	01.00.3108	Personal Property Replace Tax	774,753	997,415	522,000	615,156	522,000
10.000.32140	01.00.3115	Cannabis Use Tax	50,322	47,881	50,000	46,068	45,000
10.000.32150	01.00.3020	Gaming Tax- Waukegan Casino		128,387	580,000	663,804	600,000
10.000.32155	01.00.3203	North Chicago Housing Authority		19,559	15,000	15,000	15,000

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	FY2025
			2022	2023	2024	2024	
			Actual	Actual	Budget	YE Projected	
10.000.32160	01.00.3025	GEMT	517,336	787,403	1,120,000	1,282,896	1,120,000
10.000.32130	01.00.3111	Forfeign Fire Tax	41,272	36,282	91,000	55,000	60,000
		SubTotal Intergovernmental Taxes:	8,039,191	8,766,644	9,633,000	10,513,828	9,748,000
10.000.33000	01.00.3151	Grant Proceeds - FEMA	825	20,000	0	0	-
10.000.33015	01.00.3165	Grant Proceeds - Youth Hire		64,614	164,000	121,117	-
10.000.33400	01.00.3163	Grant Proceeds - DOJ COPS hiring	139,910	74,529	125,000	125,000	125,000
		SubTotal Grants:	140,735	159,143	289,000	246,117	125,000
10.000.34000	01.00.3702	Cable TV Franchise Tax	129,836	137,292	135,000	125,338	135,000
10.000.34100	01.00.3606	Ambulance Service Fees	402,956	1,155,917	1,800,000	670,488	600,000
10.000.34110	01.00.3615	Police Services - Gr Lakes & Abbvie	1,068,692	987,054	1,256,200	1,052,484	1,100,000
10.000.34120	01.00.3700	Alarm Service Fees	7,650	6,375	6,000	10,000	1,000
10.000.34130	01.00.3703	Cell Tower Land Leases	136,821	115,720	127,550	126,204	127,550
10.000.33708		RENT VACANT LOT		3,500		6,000	6,000
10.000.34140	01.00.3705	Metra Parking Passes/Fees	1,915	3,523	2,000	1,500	1,500
10.000.34210	01.00.3711	Rent - Landfill Compost Site	13,784	14,341	13,500	21,655	-
		SubTotal Charges For Services:	1,761,654	2,423,721	3,340,250	2,013,669	1,971,050
10.000.36000	01.00.3501	Parking & Ordinance Fees	18,930	21,076	15,000	21,258	15,300
10.000.36010	01.00.3803	Lake County Circuit Court Fees	56,855	56,268	28,000	33,324	28,000
10.000.36020	01.00.3504	Animal Fines & Fees	0	1,598	100	0	100
10.000.36030	01.00.3505	Building Fines & Penalties	32,750	14,500	14,000	2,796	5,000
10.000.36035	01.00.3500	Lien Fees	13,509	97,808	18,000	96,528	25,000
10.000.36040	01.00.3515	Adjudication Fines	87,057	124,087	80,000	55,368	60,000
10.000.33603		Code Books and Maps		1,000		0	-
10.000.36050	01.00.3520	Red Light Camera Violations	69,260	500	100,000	300	50,000
10.000.36060	01.00.3525	Other Adjudication Fines	6,125	3,600	4,000	3,396	4,000
10.000.36070	01.00.3503	Overweight Truck Fees	350	1,050	400	3,600	1,500
10.000.38000	01.00.3602	Photocopies	3,745	2,896	3,000	6,276	4,500
		SubTotal Fines & Forfeitures:	288,581	324,384	262,500	222,846	193,400
10.000.33812		INVESTMENT INCOME-IPRIME	1	(1,193)		0	-
10.000.33813		INVESTMENT ACTIVITY-C SCHWAB		(6,050)		0	-
10.000.33814		INVESTMENT INCOME-GLCU		371		132	125
10.000.37000	01.00.3801	Interest Income	6,061	231,424	5,000	508,860	250,000
10.000.37008	01.00.3808	Investment Activity- Prime	(5,203)	11,306		25,140	18,000
10.000.37009	01.00.3809	Investment Activity- IMET	(3,599)	1,113		-4,488	-
10.000.37010	01.00.3807	Foreign Fire Tax Interest	54	2,375	5	4,056	2,800
10.000.37014	01.00.3814	Investment Income- GLCU	317	16,294		-31,896	-
10.000.37020	01.00.3802	Investment Income	82,443	100,182	40,000	-146,964	-
10.000.37040	01.00.3806	Gain/(Loss) on Investments	(588,229)	7,905		-252,742	-
		SubTotal Investment Income:	-508,155	363,726	45,005	102,098	270,925
10.000.38010	01.00.3902	Reimbursables - Legal Services	1,500	0	500	0	-
10.000.38015	01.00.3985	Reimbursables - Insurance	78,033	10,602	10,600	485,685	10,600
10.000.38020	01.00.3980	Reimb - Building Permit Div	136,913	104,324	110,000	115,192	110,000
10.000.38025	01.00.3984	Reimbursables - Engineering	50,757	17,602	3,000	1,500	1,500
10.000.38030	01.00.3915	Reimbursables - Worker Comp	23,963	123,020	25,000	3,164	25,000
10.000.38035		Reimbursables - City Resources & Services				7,440	10,000
10.000.38050	01.00.3903	Donations	0	(0)	500	0	500

BS&A Account	New Vision Account	Description	Fiscal Year 2022		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024	FY2025 Budget
			Actual	Actual	Budget	YE Projected		
10.000.36136		CNC Tactical Special Response Team					500	-
10.000.38052	01.00.3204	Rosalind Franklin Agreement (Aug)	51,788	51,221	51,000	51,828	52,000	
10.000.38053	01.00.3167	Donations - AbbVie Sales Tax Offset	33,001	462,015	396,010	396,010	396,010	
10.000.38055	01.00.3710	Donations - Community Days	34,000	96,708	70,000	82,504	75,000	
10.000.38065	01.00.3707	Community Days Fees	2,888	18,026	22,000	9,215	15,000	
10.000.38070	01.00.3904	Miscellaneous Revenue	27,911	28,181	15,000	183,253	15,000	
10.000.38071		Lawsuit Settlement				7,500	-	
10.000.38072	01.00.3164	Misc Revenue - FBI Offset OT	24,428	9,686	19,000	0	-	
10.000.38090	01.00.3905	NSF Check Fees	315	840	500	3,500	3,000	
10.000.38310	01.00.3900	Fixed Asset Sales	0		3,000	0	1,000	
10.000.38320	01.00.3901	Sale of City Property	31,658	21,537	8,000	15	1,000	
SubTotal Other Revenues:			497,155	943,761	734,110	1,347,306	715,610	
10.000.39070	01.00.3925	Transfers In - WSR Fund	2,430,000			0	0	
10.000.39075	01.00.3953	Transfers In - Dental & Vision Fund		0	0	0	0	
10.000.39080	01.00.3952	Transfers In - Library Fund		0	32,000		130,000	
SubTotal Transfers In:			2,430,000	0	32,000	0	130,000	
Total General Fund Revenue:			26,478,224	28,448,312	31,272,580	31,630,769	29,883,170	

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024 YE Projected	2025
			Actual	Actual	Budget		Budget
10.100.40000	01.09.4000	Full Time Wages	229,202	181,854	286,000	252,427	335,000
10.100.40010	01.09.4001	Part Time Wages	7,857	275		482	-
10.100.40100	01.09.4010	Overtime - 1.5x	-		-	-	-
		SubTotal Salaries and Wages:	237,059	182,129	286,000	252,909	335,000
10.100.41000	01.09.4030	Health Insurance - ER	9,117	8,984	33,600	19,390	14,965
10.100.41020	01.09.4035	Dental Insurance - ER	889	1,036	2,465	1,870	2,020
10.100.41023	01.09.4036	Vision Insurance - ER		102	320	107	185
10.100.41030	01.09.4072	Life Insurance - ER	495	538	725	697	820
10.100.41140	01.09.4020	IMRF Contributions - ER	19,716	9,417	9,350	7,970	10,020
10.100.41200	01.09.4070	Social Security - ER	14,430	9,878	17,750	14,951	20,770
10.100.41220	01.09.4071	Medicare - ER	3,402	3,889	4,150	3,457	4,860
		SubTotal Employee Benefits:	48,049	33,846	68,360	48,442	53,640
10.100.42000	01.09.4310	Travel & Training	13,542	17,926	20,200	20,200	35,000
10.100.42010	01.09.4440	Dues & Memberships	18,997	17,532	13,500	13,500	17,000
		SubTotal Employee - Other:	32,539	35,458	33,700	33,700	52,000
10.100.50500	01.09.4740	Public Relations	831	241	4,000	3,117	4,000
10.100.50900	01.09.4400	Other Professional Services	138,217	159,324	140,400	63,000	
		SubTotal Professional Services:	139,048	159,565	144,400	66,117	4,000
10.100.51020	01.09.4230	Utilities - Telephone	2,455	2,570	2,750	1,709	2,850
		SubTotal Utilities:	2,455	2,570	2,750	1,709	2,850
10.100.52060	01.09.4320	Postage					-
10.100.52065	01.09.4340	Printing & Publishing	74	139	75	89	100
10.100.52150	01.09.4110	Maintenance - Vehicles	824	902	900	701	900
		SubTotal Purchased Services:	898	1,041	975	790	1,000
10.100.60010	01.09.4660	Gasoline	1,750	2,485	2,250	1,982	2,250
10.100.60030	01.09.4650	Supplies - Office	1,166	824	1,200	1262.45	1,200
10.100.60100	01.09.4710	Publications	826	607	1,100	965	1,100
		SubTotal Commodities:	3,742	3,917	4,550	4,210	4,550
10.100.61000	01.09.4941	Small Equipment	-	-	650	217	650
		SubTotal Equipment:	-	-	650	217	650
10.100.65080	01.09.4850	Miscellaneous Expense	19,342	16,983	20,000	15,573	20,000
10.100.67600	01.09.4851	Student Youth Employment Program		150	5,000	3,852	5,000
		SubTotal Other Expenses:	19,342	17,133	25,000	19,424	25,000
10.100.80200	01.09.4999	Lease Principal	9,073	9,061	9,470	8,335	8,347
10.100.80210	01.09.4875	Lease Interest					
		SubTotal Debt Service:	9,073	9,061	9,470	8,335	8,347
Total Mayor's Office:			492,205	444,719	575,855	435,853	487,037

General Fund: Mayor's Office (#10.100)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	Fiscal Year				
			Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
							35,000
		Community Information Officer- Travel & Training					1,200
		Conference of Black Mayors					
		ICMA online					
		Illinois Municipal League	3,032	2,567			
		Digital Summit					799
		IML Lobby Day	138	292			
		Smart Cities Conference					1,178
		Lunch n Learn					
		Leadership Training					544
		ILL Winter Conference					186
		Miscellaneous Expense	90	502			
		National League of Cities					1,481
		Online Fred Pryor Training					
		US Conference of Mayors					
10.100.42000	01.09.4310	Travel & Training	4,311	3,999	4,727	-	35,000
			7,571	10,749	6,726	-	35,000
			2,202	13,542	19,000	19,000	35,000
		Amazon Prime Business					
		Black Chamber of Commerce					500
							749
		Great Lakes & St. Lawrence					
		ICMA Membership	1,064	895	4,337	4,340	2,750
		ILCMA	256		900	900	900
		Illinois State Chamber					400
		Illinois Municipal Leagu	400	411	412	200	412
		Lake County Municipal Le	300	150	150	1,799	150
		Lake County Partners	5,000	5,000	5,000	5,000	5,000
		Membrship-Women Leadrshp	1,000				
		Metropolitan Mayors Cauc (9/1-8/30) arrears billing	1,466	1,466	1,465	1,385	1,465
		National League Of Cite	684	342	342	390	400
		Navy League Membership					460
		Northeast Illinois Council			60	60	60
		North Chicago Rotary Club	109	218		218	
		Notary App					187
		The United States Conf M					5,481
		Zoom- annual					150
		Miscellaneous Dues for Chief of Staff	117	4,819	781		3,621
10.100.42010	01.09.4440	Dues & Memberships	11,059	18,997	13,500	19,430	17,000
			11,059	18,997	13,500	13,500	17,000
		Communications contingency					
		News Sun					
		Tree Lighting					240
		Miscellaneous Expense	449	190	4,000	3,760	4,000
10.100.50500	01.09.4740	Public Relations	449	831	4,000	4,000	4,000
			449	831	4,000	4,000	4,000
		GovHr- Community Info Coord: Wendy & Sarah					
		Contract Lobbyist					
		Darby, Hombre Community Info Coord					7,854
		Trotter Amy- Community Info Coord					5,472
		Moran Marketing					
		DJK Consultant LLC					
		Miscellaneous Expense	9,332	5,233	106,020	140,400	100,620
10.100.50900	01.09.4400	Other Professional Services	9,332	138,187	140,400	140,400	-
			9,332	138,187	140,400	140,400	0
		Cellphone service					
		Conference call	1,638	2,262			1,694
			160	120			
		Tablets and cell phones					
		Miscellaneous Expense	(73)	73	2,750	1,056	2,850
10.100.51020	01.09.4230	Utilities - Telephone	1,725	2,455	2,750	2,750	2,750
		Mayor Details	1,725	2,455	2,750	2,450	2,850

General Fund: Mayor's Office (#10.100)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	Fiscal Year				
			2022	2023	2024	2024	2025
10.100.52150	01.09.4110	Lease Payment	400				
		Enterprise Maintenance Fee- Monthly	60	60	60	60	60
		Enterprise Maintenance Fee	264		750	750	750
		Maxima					
		Miscellaneous Expense	101	824	90	90	90
		Maintenance - Vehicles	825	824	900	900	900
10.100.60010	01.09.4660		825	824	900	900	900
		Superfleet Mastercard Pr	2,294	1,625		2,300	
		Miscellaneous Expense	(271)	125	2,000		2,250
		Gasoline	2,023	1,750	2,000	2,300	2,250
			2,023	1,750	2,000	2,300	2,250
10.100.60100	01.09.4710	Chicago Tribune Subscription		133	200		200
		Crains Publication	499	693	700		700
		New Sun			120	300	120
		Publications	499	826	1,100	900	1,100
			825	824	900	900	1,100
10.100.61000	01.09.4941	Photo/ Video Equipment					650
			-	-	-	-	650
			0	0	0	0	650
10.100.61100	01.09.4942	Support Of Community Organizations	2,568		4,647		4,693
		Adobe		382	383		383
		Angelo's Helping Hands		500	500		500
		Bankcard- Hospitality		130	897		897
		Barry Beckwith				500	
		Black Girls Rock Lake Co		500			
		Black Lives Matter		710	710	520	710
		Blackboard Connect	5,633	5,633			
		Black's Academy of Excel		250	250	200	250
		Boy Scouts Of America- Golf	500	500	637		637
		Bur-Men Law Group		100	100		100
		Carlos Smith donation COVID 2 Team		250	250		250
		Carribean Fest					
		Cassandra brooke - Class Reunion				100	
		Chief Urban Award		100	100		100
		Church of Prayer Garden			50		50
		Church of Shiloh Baptist		100	100		100
		Coalition to Reduce Reci			250	390	250
		Community Action Partner		500	500	500	500
		Contractors meetings				30	
		CPAH		150	150		150
		Deb's Farewell Party		1023			
		Ed Foundation		100	100		100
		Elite Striders				250	
		Eternal Flame AME Church				300	
		E'zyrah's Gift Inc				500	
		First Baptist Church		550	550	250	550
		Florist		161		112	
		Foss Park District Golf Outing	400	375	375	470	375
		Gerald D. Coleman	250				
		Harbor Lites Chapter of				100	
		Independence Center Holiday Party		150	150		150
		Janice Haye Sponsorship		500	500	500	500
		Juneteenth		250	1,000	2,000	1,000
		Lake Co College Foundation		100	100		100
		Lake Co Municipal Golf		575	575	673	575
		Lake County Afrofest		500	500	500	500
		Legacy Reentry		250	500	100	500
		Lunch Meeting				197	
		Mano A Mano				300	
		Mike Morales - Donation				250	
		NAACP ACT- sponsor C. Johnson		250			
		NAACP Lake Co Freedom Fund Gala		420			
		Mayor Details				45	
						300	420

General Fund: Mayor's Office (#10.100)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	Fiscal Year				
			2022	2023	2024	2024	2025
		North Chicago Community- Ad Class Reunion		100	100		100
		North Chicago Rotary Club- Homeless Youth		1,000	1,000		1,000
		North Shore Baptist Mini	150	150	150		150
		Northeast Illinois Council				500	
		Nu Phi Chapter Inc				220	
		Our Shining Stars Foundation		150	150		150
		Phi Beta Sigma Fraternity		500	500		500
		Photo Subspt Documents				20	
		Puerto Rican Society				230	
		Ralph Peterson	500				
		Ron Mcallister				60	
		Royal Laundry & Cleaner		47	47		47
		Shanale Brown - Reimb Towing				220	
		Shield 23 Foundation		100	100		100
		Shield Township Senior Snow		500	500		500
		Shop With A Cop					
		Stacey Tindal-Sanders	500	500			
		Stevenson HS Foundation			30		30
		Striving & Surviving Foundation- Cancer Benefit		100	100		100
		SXM Nissan Connet			72	72	72
		Sympathy			519	714	519
		Taylor's Toolbox- Blk Girls Rock Lk County			500		500
		The Antmound Foundation				250	
		The Gallery Collection	195		342		342
		United Way		625			
		Waukegan Township	500	500	500	200	500
		Waukegan Township Golf Outing		500	500	500	500
		Womens Destiny Lake Co				90	
		Words On Wheels	250		250		250
		Youth Bld Fundraiser			100	500	100
		Youth Conservation Corps		250			
		Youth Golf Fundraiser				90	
		Miscellaneous Expense	2,607	(4,438)	246	746	200
10.100.65080	01.09.4850	Miscellaneous Expense	14,303	15,343	20,000	13,454	20,000
			13,694	19,342	20,000	20,000	20,000
		Animal Quest - Summer Youth Program				307	
		Meals, trips,					3,860
		MKB Leadership Transform					800
		Vista Health- CPR					340
10.100.67600	01.09.4851	Student Youth Employment Program	-	-	-	307	5,000
			0	0	0	0	5,000
		EFT 36 month Lease: Efleet unit # 10-1	9,073	6,073	9,072		
		2020 Nissan Maxima: 4 dr Sedan					
		VIN# 1N4AA6FVXLC377080					
		EFT 48 month Lease: Efleet unit # MAY 01		3,000		8,347	
		2023 Chrysler 300 CT4- 4dr All Wheel Drive Sedan					
		Down payment added equipment					
		VIN#					
10.100.80200	01.09.4999	Lease Principal	9,073	9,073	9,073	9,072	8,347
			9,073	9,073	9,100	9,100	8,347

General Fund: City Clerk's Office (#10.105)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024 YE Projected	2025
10.105.40000	01.10.4000	Full Time Wages	141,920	145,295	147,925	136,653	149,370
10.105.40200		Educational Stipend	5,000	3,269	5,000	1,667	5,000
		SubTotal Salaries and Wages:	146,920	148,564	152,925	138,320	154,370
10.105.41000	01.10.4030	Health Insurance - ER	13,934	13,586	15,905	15,116	16,240
10.105.41020	01.10.4035	Dental Insurance - ER	1,243	1,249	1,425	1,609	1,525
10.105.41023	01.10.4036	Vision Insurance - ER		148	170	57	180
10.105.41030	01.10.4072	Life Insurance - ER	340	408	615	477	410
10.105.41140	01.10.4020	IMRF Contributions - ER	11,769	7,798	4,500	4,190	4,470
10.105.41200	01.10.4070	Social Security - ER	8,740	7,797	9,210	7,084	9,265
10.105.41220	01.10.4071	Medicare - ER	2,044	3,091	2,220	1,657	2,170
		SubTotal Employee Benefits:	38,070	34,078	34,045	30,189	34,260
10.105.42000	01.10.4310	Travel & Training	-	591	1,500	500	1,545
10.105.42010	01.10.4440	Dues & Memberships	1,691	810	2,020	1,275	2,081
		SubTotal Employee - Other:	1,691	1,401	3,520	1,775	3,626
10.105.50900	01.10.4400	Other Professional Services	300	-	750	250	
		SubTotal Professional Services:	300	-	750	250	-
10.105.52065	01.10.4340	Printing & Publishing	4,240	4,788	4,510	6,616	4,645
10.105.52070	01.10.4341	Software Licensing & Annual Fees	4,166		5,000	1,667	10,352
		SubTotal Purchased Services:	8,406	4,788	9,510	8,283	14,997
10.105.60010	01.10.4660	Gasoline	1,341	(43)	700	233	700
10.105.60030	01.10.4650	Supplies - Office	953	482	1,200	946	1,100
10.105.60100	01.10.4710	Publications	-	10	250	83	250
		SubTotal Commodities:	2,294	449	2,150	1,262	2,050
10.400.61000	01.10.4941	Small Equipment	-	-	1,000	333	1,000
		SubTotal Equipment:	-	-	1,000	333	1,000
10.105.65080	01.10.4850	Miscellaneous Expense	212	180	100	33	103
10.105.65085	01.10.4320	Shipping Charges			100	33	100
		SubTotal Other Expenses:	212	180	200	66	203
10.105.75000	01.10.4940	Equipment	-	-	-	-	-
		SubTotal Capital Programs:	-	-	-	-	-
Total Clerk's Office:			197,893	189,460	204,100	180,478	210,506

General Fund: Clerk's Office (#10.105)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
10.105.42000	01.10.4310	Illinois Municipal League Training	1,000	1,000	1,000	1,000	1,030
		Software Training	500	500	500	500	515
		Travel & Training	1,500	1,500	1,500	1,500	1,545
			0	591	1,500	1,545	1,545
10.105.42010	01.10.4440	Amazon Prime Business			55	55	57
		National League of Cities			345	345	355
		Illinois State Chamber of Commerce			200		
		Illinois Municipal Clerks			20		
		Illinois Municipal League			230	230	237
		International Inst of Municipal			485	485	500
		Clerk & Notary Bond			270	270	278
		Details Needed?	1,338	1,200	415	635	654
10.105.50900	01.10.4400	Dues & Memberships	1,338	1,200	2,020	2,020	2,081
			1,691	810	2,020	2,081	2,081
10.105.52065	01.10.4340	Council Record Mtgs					
		Possible Projects	-	750	750		
			-	750	750	-	-
			300	0	750	0	0
10.105.52070	01.10.4341	15					
		Municode Codification and Supplements	4,735	4,500	5,000	4,400	4,532
		Thomson Reuters-West	100	-	-	110	113
			4,850	4,500	5,000	4,510	4,645
10.105.65080	01.10.4850	Just FOIA	4,240	4,788	4,510	4,645	4,645
		BoardDocs					
		Meeting King	5,833	10,000			
			5,833	10,000	-	-	10,352
10.105.65080	01.10.4850	Software Licensing & Annual Fees	4,166	0	5,000	5,150	10,352
		Miscellaneous			100	100	103
10.105.65080	01.10.4850	Miscellaneous Expense	-	-	100	100	103
			212	180	100	33	103

General Fund: City Treasurer's Office (#10.110)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
10.110.40010	01.21.4001	Part Time Wages	19,172	16,958	18,000	18,000	18,000
10.110.40200	01.21.4027	Educational Stipend	-	-	5,000	5,000	5,000
		SubTotal Salaries and Wages:	19,172	16,958	23,000	23,000	23,000
10.110.41000	01.21.4030	Health Insurance - ER	-	4,045	-	6,673	7,007
10.110.41020	01.21.4035	Dental Insurance - ER	398	405	465	508	495
10.110.41023	01.21.4036	Vision Insurance - ER		-			
10.110.41030	01.21.4072	Life Insurance - ER	176	204	210	204	204
10.110.41140	01.21.4020	IMRF Contributions - ER	1,574	897	600	701	688
10.110.41200	01.21.4070	Social Security - ER	1,189	958	1,430	1,069	1,426
10.110.41220	01.21.4071	Medicare - ER	278	339	335	397	334
		SubTotal Employee Benefits:	3,615	6,849	3,040	9,553	10,153
10.110.42000	01.21.4310	Travel & Training	2,763	5,143	7,000	6,636	7,000
10.110.42010	01.21.4440	Dues & Memberships	1,215	1,019	850	700	876
		SubTotal Employee - Other:	3,978	6,162	7,850	7,336	7,876
10.110.52065	01.21.4340	Printing & Publishing	1,673	653	525	1,008	1,038
		SubTotal Purchased Services:	1,673	653	525	1,008	1,038
10.110.60010	01.21.4660	Gasoline	989	506	700	600	600
10.110.60030	01.21.4650	Supplies - Office	319	93	100	268	280
		SubTotal Commodities:	1,308	599	800	868	880
	01.21.4450	Bank Service Charges	118	98			
10.110.65080	01.21.4850	Miscellaneous Expense	3,828	2,469	3,100	2,779	3,108
		SubTotal Other Expenses:	3,946	2,567	3,100	2,779	3,108
Total Treasurer:			33,692	33,789	38,315	44,544	46,055

General Fund: Treasurer (#10.110)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	2025
			Actual	Actual	Budget	Projected	Budget
		Eligible events:		557			
		APTUSC	2,713	1,026	1,200	1,200	
		IML Conference			1,100	1,100	1,133
		IMTA Conference		768	750	750	773
		IMTA Training & Institute	50	649	750	750	773
		GFOA Webinar			700	700	
		GFOA			500	500	515
		Best Practices & Strategies for Public Investing		400			
		Miscellaneous education					3,806
		Certified Gov't Invest Professional- GIOA		1,000			
		Treasury Management 10.4.2022		400			
		National League of Cities					-
10.110.42000	01.21.4310	Travel & Training	2,763	4,800	5,000	5,000	7,000
			<u>5,143</u>	<u>5,143</u>	<u>5,000</u>	<u>6,636</u>	<u>7,000</u>
		Amazon	50	50	50	50	52
		APTUS & C	199	199	200	200	206
		Exchange Club	145	145	140	140	144
		GFOA	150	150	150	125	155
		IML	229	229	210	200	216
		IMTA	100	100	100	100	103
		National League of Cities	342	342			-
10.110.42010	01.21.4440	Dues & Memberships	1,215	1,215	850	815	876
			<u>1,019</u>	<u>1,019</u>	<u>850</u>	<u>700</u>	<u>876</u>
		Business Cards- Steve O, Inc	199	199		150	-
		Annual Treasurer Report- Chicago Tribune: News Sun	604	604	525	1,008	1,038
		Annual Treasurer Report- BancCard (Puro Futbol)	870	870			
10.110.52065	01.21.4340	Printing & Publishing	1,673	1,673	525	1,158	1,038
			<u>653</u>	<u>653</u>	<u>525</u>	<u>1,008</u>	<u>1,038</u>
		Davis Bank Corp- armour car	2,028	2,028	3,100	2,520	3,108
		Miscellaneous	287	287			
		Adobe	402	402			
		Name Plate & Holder	96	96			
		NAACP Gala	150	150			
		Tablet	865	865			
10.110.65080	01.21.4850	Miscellaneous Expense	3,828	3,828	3,100	2,520	3,108
			<u>2,469</u>	<u>2,469</u>	<u>3,100</u>	<u>2,779</u>	<u>3,108</u>

General Fund: Legislative (#10.115)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
10.115.40000	01.11.4000	Full Time Wages	2,750	-			
10.115.40010	01.11.4001	Part Time Wages	76,084	77,000	77,000	70,739	77,000
		SubTotal Salaries and Wages:	78,834	77,000	77,000	70,739	77,000
10.115.41000	01.11.4030	Health Insurance - ER	41,015	40,792	45,620	43,556	52,850
10.115.41020	01.11.4035	Dental Insurance - ER	1,479	2,904	2,355	4,353	3,540
10.115.41023	01.11.4036	Vision Insurance - ER	2727	301.07	295	98	530
10.115.41030	01.11.4072	Life Insurance - ER		1,428	1,190	1,218	1,430
10.115.41140	01.11.4020	IMRF Contributions - ER	1,270	2,358	2,500	1,624	2,310
10.115.41200	01.11.4070	Social Security - ER	3,642	4,018	5,140	3,382	4,780
10.115.41220	01.11.4071	Medicare - ER	4,511	1,390	1,120	1,253	1,120
10.115.54031	01.11.4031	HSA ER Match	1,055	4,763		418	5,012
		SubTotal Employee Benefits:	55,699	57,954	58,220	55,901	71,572
	01.11.4650	Office Supplies	460				
10.115.42010	01.11.4440	Dues & Memberships	3,854	4,328	4,350	4,260	4,350
		SubTotal Employee - Other:	4,314	4,328	4,350	4,260	4,350
10.115.50900	01.11.4400	Other Professional Services	243		40,000	-	150,000
10.115.52065	01.11.4340	Printing & Publishing	1,528		-	-	-
		SubTotal Professional Services:	1,771	-	40,000	-	150,000
10.115.65050	01.11.4310	Aldermanic Expenses	29,639			-	
10.115.65051	01.11.4312	Ward 1		1,727	9,000	9,000	9,000
10.115.65052	01.11.4313	Ward 2		2,704	9,000	9,000	9,000
10.115.65053	01.11.4314	Ward 3		5,260	9,000	9,000	9,000
10.115.65054	01.11.4315	Ward 4		5,941	9,000	9,000	9,000
10.115.65055	01.11.4316	Ward 5		9,775	9,000	9,000	9,000
10.115.65056	01.11.4317	Ward 6		3,116	9,000	9,000	9,000
10.115.65057	01.11.4318	Ward 7	-	411	9,000	9,000	9,000
		SubTotal Other Expenses:	29,639	28,934	63,000	63,000	63,000
Total Legislative:			170,257	168,218	242,570	193,900	365,922

General Fund: Legislative (#10.115)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
		Miscellaneous increases	140	140			
		Exchange Club North Chicago	140	140	144	140	144
		National League of Cities	2,400	2,750	2,833	2,810	2,833
		IML	1,320	1,320	1,373	1,400	1,373
10.115.42010	01.11.4440	Dues & Memberships	4,000	4,350	4,350	4,350	4,350
			3,854	4,328	4,350	4,260	4,350
		Fred Alexander		243	-	-	-
		Lobbyist			40,000	-	150,000
10.115.50900	01.11.4400	Other Professional Services	-	243	-	-	150,000
			243	-	40,000	-	150,000

General Fund: Boards & Commissions (#10.120)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
10.120.40010	01.20.4001	Part Time Wages	8,086	5,450	20,200	9,471	24,220
		SubTotal Salaries and Wages:	8,086	5,450	20,200	9,471	24,220
10.120.41200	01.20.4070	Social Security - ER	501	294	1,260	280	1,510
10.120.41220	01.20.4071	Medicare - ER	118	123	125	66	360
		SubTotal Employee Benefits:	619	417	1,385	346	1,870
10.120.42000	01.20.4310	Travel & Training			2,750	917	3,940
10.120.42010	01.20.4440	Dues & Memberships	375	-	375	125	500
		SubTotal Employee - Other:	375	-	3,125	1,042	4,440
10.120.50400	01.20.4500	Legal Services	14,883	20,059	24,000	21,435	24,730
10.120.50900	01.20.4400	Other Professional Services	16,202	32,442	40,500	25,250	33,860
		SubTotal Professional Services:	31,085	52,501	64,500	46,685	58,590
not needed	01.20.4230	Utilities - Telephone				-	-
		SubTotal Utilities:	-	-	-	-	-
10.120.52060	01.20.4340	Printing & Publishing			2,400	800	2,400
		SubTotal Purchased Services:	-	-	2,400	800	2,400
10.120.65080	01.20.4850	Miscellaneous Expense	-	191	500	368	500
		SubTotal Other Expenses:	-	191	500	368	500
Total Boards & Commissions:			40,165	58,558	92,110	58,712	92,020

General Fund: Boards & Commissions (#10.120)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY 2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
		One Certification Conference			1,450		1,900
		Lodging			1,300		2,040
10.120.42000	01.20.4310	Travel & Training	-	-	2,750	-	3,940
					2,750	917	3,940
10.120.42010	01.20.4440	Dues & Memberships	375	375	375	375	500
			375	375	375	375	500
10.120.50400	01.20.4500	Legal Services	16,933	14,883	22,000	22,000	24,730
			16,933	14,883	22,000	22,000	24,730
		14,883	20,059	24,000	21,435	24,730	
10.120.50900	01.20.4400	Other Professional Services	16,202	31,400	48,500	36,925	33,860
			16,202	31,400	48,500	36,925	33,860
10.120.52065	01.20.4340	Printing & Publishing			2,400		2,400
			-	-	2,400	-	2,400
					2,400	800	2,400
10.120.65080	01.20.4850	Miscellaneous Expense			35		110
		Miscellaneous Expense			100	465	390
		Post Office Box			-	100	500
					100	500	500
					191	500	368
							500

BS&A Account	Account	Description	Fiscal Year 2022		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024		Fiscal Year 2025
			Actual	Actual	Budget	YE Projected			Budget
10.125.40050	01.13.4898	Voluntary Separation	15,420	-	-	-	-	-	-
10.125.41120	01.13.4460	Fire Pension Contribution - ER							
10.125.41130	01.13.4465	Police Pension Contribution - ER							
10.125.42010	01.13.4440	Dues & Memberships	149	17	170	57	500		
		SubTotal Employee Benefits:	15,569	17	170	57	500		
10.125.50400	01.13.4500	Legal Services	476,007	401,004	500,400	291,749	350,000		
10.125.50401	01.13.4370	Legal Services Retainer	24,000						
10.125.50500	01.13.4740	Public Relations	22,917	28,575	47,340	42,685	115,000		
10.125.50900	01.13.4400	Other Professional Services	-	50					
		SubTotal Professional Services:	522,924	429,629	547,740	334,434	465,000		
10.125.51000	01.13.4260	Utilities - Electric	3,976	-	5,500	1,833	1,200		
10.125.51010	01.13.4274	Utilities - Gas		-	600	200	2,400		
10.125.51020	01.13.4230	Utilities - Telephone	73,711	75,417	82,500	58,996	75,000		
		SubTotal Utilities:	77,687	75,417	88,600	61,029	78,600		
10.125.52042	01.13.4410	Red Light Camera	25,271	8,195	144,000	7,900	75,000		
10.125.52060	01.13.4320	Postage		16,303	15,000	25,142	22,500		
10.125.54110		Maintenance- Vehicles	-	196		1,842			
10.125.52065	01.13.4340	Printing & Publishing	-		1,200	400			
10.125.52201	01.13.4320	Rental - Postage Machine	12,995		8,700	4,305	1,724		
		SubTotal Purchased Services:	38,266	24,694	168,900	39,589	99,224		
10.125.53100	01.13.4210	General Liability Insurance Premiums	516,001	711,013	721,000	908,993	1,005,811		
10.125.53110	01.13.4211	General Liability Insurance Claims	1,375	7,150	50,000	480,260	100,000		
10.125.53200	01.13.4212	Duty Disability Insurance Premiums	113,622	125,017	120,000	136,000	141,000		
10.125.53400	01.13.4200	WC Insurance Premiums	155,143	379,342	163,000	163,000	-		
10.125.53410	01.13.4201	WC Insurance Claims		782,228	909,610	350,000	595,000	500,000	
10.125.53500	01.13.4050	Unemployment Insurance	-		40,000	13,333	20,000		
		SubTotal Insurance:	1,568,369	2,132,131	1,444,000	2,296,586	1,766,811		
10.125.60030	01.13.4650	Supplies - Office							-
		SubTotal Commodities:	-	-	-	-	-		
10.125.65010	01.13.4443	Economic Incentive - Abbvie	19,511	14,001	25,000	44,250	45,000		
10.125.65011	01.13.4444	Economic Incentive - Abbott	222,841	49,152	200,000	91,000	100,000		
10.125.65013	01.13.4800	Econom Incentive Hamptons	37,500	34,575	30,000	30,000	45,000		
10.125.65014		Econom Incentive Ricky Rockets							
10.125.65018	01.13.4445	Lake Bluff Sales Tax Sharing	64,845	50,794	82,500	53,522	40,000		
10.125.65020	01.13.4451	Investment Fees		-	9,000	7,776	50,000		
10.125.65040	01.13.4220	Real Estate Taxes Expense	23,771	21,158	13,450	18,488	13,450		
10.125.65075	01.13.4745	Community Days	55,018	100,527	70,000	97,879	85,000		
10.125.65080	01.13.4850	Miscellaneous Expense	7,612	19,695	10,000	3,594	7,829		
10.125.65090	01.13.4753	IL Dept of Revenue Repayment	138,090	(1,931,294)		396,012	396,012		
10.125.65100	01.13.4800	Reimbursements							
		SubTotal Other Expenses:	569,188	(1,641,392)	439,950	742,521	782,291		
10.125.99096	01.13.4988	Transfer to Fire and Police Pension							
10.125.99040	01.13.4989	Transfer to Capital Project Fund			1,003,778	1,003,778	3,003,800		
10.125.99075	01.13.4790	Transfer to Vision Fund		30,000	30,000	30,000			
10.125.99076	01.13.4791	Transfer to Retiree Premium Fund		175,000	175,000	175,000			
		SubTotal Transfer To:	-	205,000	1,208,778	1,208,778	3,003,800		
Total Administrative Services:			2,792,003	1,225,496	3,898,138	4,682,994	6,196,226		

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
10.125.42010	01.13.4440	Amazon Prime Bus Acct			150	499	499
		Secretary of State			20		
		Lake County Partners	5,000	6,000	6,000		
		Dues & Memberships	5,000	6,000	6,170	499	499
			149	17	170	57	500
			476,007	500,400			
		Ancel Glink			260,000	260,000	215,000
		Clark Baird Smith LLP- Labor Attorneys			180,000	180,000	80,000
		Henry "Skip" Tonigan			1,680	1,680	
		LaLuzerne & Smith- Prosecuting			27,500	27,500	25,000
10.125.50400	01.13.4500	Koziol Reporting Service			520	520	
		Mcdonald Hopkins LLC			10,000	10,000	
		Torrie Mark Newsome is City Prosecutor			24,000	24,000	18,000
		Weycer, Kaplan, Pulaski			1,000	1,000	
		Yolanda Torrez- Police Parking Tickets			5,000	5,000	6,000
		Yolanda Torrez- Adjudication Hearing			5,000	5,000	6,000
		Legal Services	476,007	500,400	514,700	514,700	350,000
			476,007	401,004	500,400	291,749	350,000
		Torrie Mark Newsome is City Prosecutor	20,000	26,000			
		Legal Services Retainer	20,000	26,000	-	-	-
10.125.50401	01.13.4370		476,007	24,000	-	-	-
		Website Development				25,000	
		Annual Forecast- North Chicago Chamber					
		Rebranding				39,355	
		Annual Website Hosting: Gov Office- 3yr contract	5,000	5,130	5,200	5,130	5,356
		Bitley QR code service & web tracking			100		103
		Display and Print Advertising, Billboard	10,800	975	12,500	975	12,875
		Email Marketing services	200		250		258
		Fort 2 Base Run- sponsorship			3,500		3,605
		Graphic Design subscription- Canva			120	120	124
		Graphic Design: Wisdom Bridge			850		876
		IML-Summer Board Meeting	5,000				
		James Smith Printing- Newsletter (Jul, Oct, Mar)	2,500	5,100	12,000	12,000	12,360
		Lobby Sign Presenter			120	120	124
		Media Appreciation Services			700	700	721
		PR Advertising- Soaring Eagle Publications	6,500	6,300	3,600	5,700	3,708
		Text Communication alerts			1,100		1,133
10.125.50500	01.13.4740	Tree Lighting & Xmas Video Greet/photos			2,500	880	4,458
		Ward Map				1,430	
		Wisdom Bridge Marketing			1,530	4,800	4,000
		Public Relations	30,000	19,035	47,340	31,055	115,000
			22,917	28,575	47,340	42,685	115,000
		Torrie Mark Newsome is City Prosecutor					
		Legal Services Retainer	-	-	-	-	-
			0	50	0	0	0
		Website Development					
		Other Professional Services	-	-	-	-	-
10.125.50900	01.13.4400		0	50	0	0	0
		Storage Building	5,657	1,000	5,500	5,500	1,200
		Metra Station			5,000		
		Other Properties			2,000		
		Utilities - Electric	5,657	8,000	5,500	5,500	1,200
			3,976	0	5,500	1,833	1,200
		Gurnee Post Office- newsletters			5,000		7,500
		City postage via refill Quadient postal machine			10,000		15,000
		Postage	-	-	15,000	-	22,500
			0	16,303	15,000	25,142	22,500
10.125.52060	01.13.4320	Stamps.com	16,462	17,000	8,700	56	320
		Quadient Leasing				9,900	1,404
10.125.52060	01.13.4320	Admin Detail					

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
10.125.52201	01.13.4320	Rental - Postage Machine	16,462	17,000	8,700	8,500	1,724
			12,995	0	8,700	4,305	1,724
		IML Risk Management					1,005,811
		Details			560,000	700,000	908,993
		Prepaid Expense					
		Sept 2021 prepaid					
		Illinois Public Risk Fund					
		The Owens Group,Inc					
		Kaiser/North Shore Insur	950				
		Moxfive Llc	50,000				
		Pma Companies,Inc	3,986				
		The Owens Group,Inc	153,776				
		Miscellaneous Expense	455,834				
10.125.53100	01.13.4210	General Liability Insurance Premiums	664,546	560,000	700,000	908,993	1,005,811
			516,001	711,013	721,000	908,993	1,005,811
		Details			8,000	42,200	
		Peterson Settlement			7,800	7,800	7,800
		Settlements					92,200
10.125.53110	01.13.4211	General Liability Insurance Claims	-	8,000	50,000	7,800	100,000
		<i>All insurance coverage has been allocated to appropriate accounts</i>	1,375	7,150	50,000	480,260	100,000
		PSEBA Medical	108,764	120,000	120,000	120,000	141,000
10.125.53200	01.13.4212	Duty Disability Insurance Premiums	108,764	120,000	120,000	120,000	141,000
			113,622	125,017	120,000	136,000	141,000
		IPRF					13,705
		The Owens Group,Inc	65,000	65,000	68,250	65,000	
10.125.53400	01.13.4200	WC Insurance Premiums	65,000	65,000	68,250	78,705	-
		<i>All insurance coverage has been allocated to appropriate accounts</i>	155,143	379,342	163,000	163,000	0
		Ongoing from City's self insured program	414,749	335,000	150,000	250,000	500,000
10.125.53410	01.13.4201	WC Insurance Claims	414,749	335,000	150,000	250,000	500,000
			782,228	909,610	350,000	595,000	500,000
		IL Department of Employment Security	51,499	45,000	45,000	13,333	20,000
10.125.53500	01.13.4050	Unemployment Insurance	51,499	45,000	45,000	13,333	20,000
			0	0	40,000	13,333	20,000
		Economic Incentive - Abbvie	31,345	18,000	18,000	18,000	45,000
10.125.65010	01.13.4443	Economic Incentive - Abbvie	31,345	18,000	18,000	18,000	45,000
			19,511	14,001	25,000	44,250	45,000
		Economic Incentive - Abbott	188,017	65,000	200,000	225,000	100,000
10.125.65011	01.13.4444	Economic Incentive - Abbott	188,017	65,000	200,000	225,000	100,000
			222,841	49,152	200,000	91,000	100,000
		Econom Incentive Hamptons	-		30,000	30,000	45,000
10.125.65013	01.13.4800	Econom Incentive Hamptons	-	-	30,000	30,000	45,000
					30,000	30,000	45,000
10.125.65014		Econom Incentive Ricky Rockets	-	-	-	-	-
					0	0	0

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
10.125.65018	01.13.4445	Lake Bluff Sales Tax Sharing	21,892	21,892	82,000	80,100	40,000
			64,845	50,794	82,500	53,522	40,000
		PIN:08-31-113-011		133.94	133.938	127.56	133.94
		PIN:08-31-113-019		28.85	28.854	27.48	28.85
		PIN:08-31-113-020		266.09	266.091	253.42	266.09
		PIN:08-31-113-022		1,187.13	1187.13	1,130.60	1,187.13
		PIN:08-31-300-013		78.37	78.372	74.64	78.37
		PIN:08-31-402-018		5.92	5.922	5.64	5.92
		PIN:08-31-402-011					
		PIN:08-31-413-010		22.43	22.428	21.36	22.43
		PIN:08-31-414-008				7.80	
		PIN:08-32-408-015				545.32	
		PIN:08-32-402-044					
		PIN:08-32-403-027					
		PIN:08-33-325-035		756.78	756.777	720.74	756.78
		PIN:08-33-103-020					
		PIN:08-33-106-015					
		PIN:08-33-123-018					
		PIN:08-33-832-020					
		PIN:12-04-107-005		23.88	23.877	22.74	23.88
		PIN:12-04-107-006		23.88	23.877	22.74	23.88
		PIN:12-04-106-023					
		PIN:12-04-111-036		225.94	225.939	215.18	225.94
		PIN:12-05-104-023		23.88	23.877	22.74	23.88
		PIN:12-05-124-002				577.92	
		PIN:12-05-222-018					
		PIN:12-05-227-041					
		PIN:12-05-301-011		5,719.20	5719.203	5,446.86	5,719.20
		PIN:12-05-307-016		376.80	376.803	358.86	376.80
		PIN:12-05-311-021: 2330 Lewis Ave				1,165.56	
		PIN:12-06-202-003: 0 181st Street		1,027.34	1027.341	978.42	1,027.34
		PIN:12-06-202-004		5.69	5.691	5.42	5.69
		PIN:12-06-202-005		5.69	5.691	5.42	5.69
		PIN:12-06-202-006		9.62	9.618	9.16	9.62
		PIN:12-06-202-017		11.05	11.046	10.52	11.05
		PIN:12-06-202-028		5.46	5.46	5.20	5.46
		PIN:12-06-204-014				2.72	
		PIN:12-06-204-015				2.04	
		PIN:12-06-204-032				5.08	
		PIN:12-06-206-007		2,554.50	2554.503	2,432.86	2,554.50
		PIN:12-06-208-028		13.90	13.902	13.24	13.90
		PIN:12-06-210-004		13.19	13.188	12.56	13.19
		PIN:12-06-210-005		15.31	15.309	14.58	15.31
		PIN:12-06-210-013		13.17	13.167	12.54	13.17
		PIN:12-06-210-027				6.10	
		PIN:12-06-221-016				7,107.96	
		PIN:12-06-222-021				1,540.38	
		PIN:12-07-100-179		71.23	71.232	67.84	71.23
		PIN:12-07-301-008		293.20	293.202	279.24	293.20
		PIN:12-07-301-009		235.64	235.641	224.42	235.64
		PIN:12-07-301-011		36.33	36.33	34.60	36.33
		PIN:12-07-302-018		218.61	218.61	208.20	218.61
		PIN:12-07-303-024		19.95	19.95	19.00	19.95
		PIN:12-07-303-036		11.05	11.046	10.52	11.05
		PIN:12-07-303-037					

General Fund: Administrative Services (#10.125)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
		PIN:12-07-303-027		16.38	16.38	15.60	16.38
10.125.65040	01.13.4220	Real Estate Taxes Expense	-	13,450	13,450	23,771	13,450
			23,771	21,158	13,450	18,488	13,450
10.125.65075	01.13.4745	Community Days		40,000	70,000	100,100	85,000
		Comed	335				
		Five Alarm Fireworks Co.	15,000				
		Kenneth Smith	500				
		Pmg Inc.	5,344				
		Bankcard Processing Cent	629				
		City Of North Chicago	100				
		Miscellaneous Expense	13,989				
			35,896	40,000	70,000	100,100	85,000
			55,018	100,527	70,000	97,879	85,000
10.125.65080	01.13.4850	Miscellaneous Expense		5,350	300	300	300
		Mandated Safety Equipment					
		Black Board Connect	5,650	5,700	5700		6,329
		Senior Services-Shared Pace Costs- Shields Twnshp	2,800	2,800	2800	2,800	
		Employment Verification Services- TalkX Corp	1,200	1,200	1200		1,200
			15,000	10,000	10,000	3,100	7,829
			7,612	19,695	10,000	3,594	7,829
10.125.65090	01.13.4753	IL Department of Revenue Repayment		Repay AbbVie overpayment to IDOR			
		Repay overpayment to IDOR	211,200	138,090	138,090	138,090	396,012
			211,200	138,090	138,090	138,090	396,012
			138,090	-1,931,294		0	396,012
10.125.65100	01.13.4800	Reimbursements		Hampton Condominium for street maintenance, ends 9/20/2024	22,500	30,000	30,000
					22,500	30,000	-
					0	0	0
							0

General Fund: Comptroller's Office (#10.130)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024 YE Projected	2025
			Actual	Actual	Budget		Budget
10.130.40000	01.36.4000	Full Time Wages	166,776	199,821	466,290	314,004	348,210
10.130.40100	01.36.4010	Overtime - 1.5x	1,988	2,570	2,600	3,943	
		SubTotal Salaries and Wages:	168,764	202,391	468,890	317,947	348,210
10.130.41000	01.36.4030	Health Insurance - ER	30,080	22,323	113,500	72,754	69,345
10.130.41020	01.36.4035	Dental Insurance - ER	1,935	2,505	6,770	5,840	5,355
10.130.41023	01.36.4036	Vision Insurance - ER		233	815	272	535
10.130.41030	01.36.4072	Life Insurance - ER	426	538	1,225	857	1,020
10.130.41140	01.36.4020	IMRF Contributions - ER	13,625	10,286	22,000	12,299	10,415
10.130.41200	01.36.4070	Social Security - ER	10,050	10,184	24,800	13,940	21,590
10.130.41220	01.36.4071	Medicare - ER	2,350	4,634	2,625	1,972	5,050
		SubTotal Employee Benefits:	58,466	50,702	171,735	107,934	113,310
10.130.42000	01.36.4310	Travel & Training	3,778	1,916	4,500	2,785	6,000
10.130.42010	01.36.4440	Dues & Memberships	600	525	670	790	1,070
		SubTotal Employee - Other:	4,378	2,441	5,170	3,575	7,070
10.130.50000	01.36.4350	Audit Services	89,681	26,550	37,310	37,310	40,600
10.130.50003	01.36.4404	Actuarial Services- F&P Pensions		33,575	11,180	11,520	10,600
10.130.50010	01.36.4355	Payroll Services	46,418	51,310	53,000	50,400	50,400
10.130.50020	01.36.4405	Accounting Services	7,882	227,289	55,000	110,000	55,000
10.130.50040	01.36.4406	Utility Tax Audit		398,861	40,000	46,773	
10.130.50900	01.36.4400	Other Professional Services	817,634	12,138	4,270	2,932	2,900
		SubTotal Professional Services:	961,615	749,722	200,760	258,935	159,500
10.135.51020	01.38.4230	Utilities - Telephone			-	-	1,000
		SubTotal Utilities:	-				1,000
10.130.52065	01.36.4340	Printing & Publishing	6,745	7,106	2,170	2,170	2,250
	01.36.4320	Postage	58	82		35	50
10.130.52110	01.36.4120	Maintenance - Equipment	-	-		-	
		SubTotal Purchased Services:	6,803	7,188	2,170	2,205	2,300
10.130.60030	01.36.4650	Supplies - Office	1,534	2,341	4,000	1,500	3,000
10.130.60040	01.36.4680	Supplies - Operating	1,254	-		-	
10.130.60100	01.36.4710	Publications			250		
		SubTotal Commodities:	2,788	2,341	4,250	1,500	3,000
10.130.61000	01.36.4941	Small Equipment	-	-	-	-	-
		SubTotal Equipment:	-	-	-	-	-
10.130.54452	01.36.4452	On Line Processing Fee- Azavar	3,546	7,034		9,896	
10.130.65000	01.36.4450	Bank & Credit Card Fees	8,968	10,880	14,000	788	2,000
10.130.65020	01.36.4451	Investment Fees	6,683	7,165			
10.130.65080	01.36.4850	Miscellaneous Expense	305	540	500	207	
		SubTotal Other Expenses:	19,502	25,619	14,500	10,891	2,000
10.130.75000	01.36.4940	Equipment	76,660	1,612			
10.130.75000	01.36.4985	Furniture	-	-		-	-
		SubTotal Capital Programs:	76,660	1,612	-	-	-
10.130.99040	01.36.4989	Transfer to Capital Projects Fund	-	-		-	-
		SubTotal Transfer:	-	-	-	-	-
Total Comptroller's Office:			1,298,976	1,042,016	867,475	702,987	636,390

General Fund: Comptroller's Office (#10.130)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
10.130.42000	01.36.4310	Software Training	1,000				
		IGFOA/GFOA	2,000	500	500		1,500
		IMTA Annual Conference & Institute		3,000	3000	-	3,000
		Staff Development	7,000	500	500	-	1,500
		Leadership Training Supervisors (1)		500	500		
		Travel & Training	10,000	10,000	4,500	-	6,000
			3,778	1,916	4,500	2,785	6,000
10.130.42010	01.36.4440	Amazon					
		IGFOA Membership	400	150	300	300	500
		GFOA Membership	400	150	250	250	250
		IML Membership		220		90	220
		IMTA Membership		50	50	150	100
		Audit/Budget Awards	600				
10.130.42010	01.36.4440	Dues & Memberships	1,400	570	600	790	1,070
			600	525	670	790	1,070
10.130.50000	01.36.4350	Miller Cooper					
		Lauterbach & Amen actuarial services					
		See Allocations Tab for details	57,500	39,507	37,310	44,180	40,600
		Audit Services	57,500	39,507	37,310	44,180	40,600
10.130.50003	01.36.4404		89,681	26,550	37,310	37,310	40,600
		Fire & Police Pension					
		Actuarial Services- F&P Pensions	-	-	11,180	11,180	11,180
10.130.50020	01.36.4405		0	33,575	11,180	11,520	10,600
		Ajilon Temp-Rhonda Pitts	42,277	42,277	40,500	40,500	
		Creative Financial Staffing- Ethan	147,785		49,500	49,500	
		Comprehensive TTP- Comptroller		147,785	124,445	124,445	
		Lauterbach & Amen		23,340	23,340	-	55,000
		Gov Temps- Software Deploy	32,000	32,000	9,000	9,000	
10.130.50020	01.36.4405	Accounting Services	222,062	245,402	246,785	223,445	55,000
			7,882	227,289	55,000	110,000	55,000
						fy2023	
10.130.50040	01.36.4400	Azavar					
		A. Gas North Shore Gas \$98.66 month		1,580			
		A. Gas North Shore Gas \$225 per month		6,751			
		A. GUT		372,910			
		B. Electric- ComEd \$275.40 per month		7,990			
			AEP Electric	531			
		C. Cable- Comcast \$125.49 per month		857			
		D. Telecommunications AT&T \$59.67 month paid #\$/1		60			
		E. Hotel/ Motel					
		F. Sales Tax Revenue		9,690			
			IDOR	8,167			
		G. Food & Beverage					
		F&B: Panda past due mo \$2662		31,940			
		F&B: Dunkin, Panda, Taco Bell,...Toby's		51,204	8,000		
		F&B: past due Dunkin & Taco Bell		19,935			
		F&B: IDOR address changes		10,662	11,640		
		G. Food & Beverage: McEssy (\$75,000 x 37%)		27,750			
		H. Electric Supply Charge					
		I. Telecommunications					
10.130.50040	01.36.4400	Utility Tax Audit	550,027	19,640	-	61	-
		Comptroller Detail					

General Fund: Comptroller's Office (#10.130)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
			0	398,861	40,000	46,773	0
		Avenu Insights & Analyti Support-Cash Reg/Ap					19,300
		Azavar	300,000				
		Fixed Asset (Duff & Phelps)	1,500	1,545	1,591	1,300	1,379
		Foxit Software					5,815
		Gov Temps- Int. Comp/ Projects	130,000				
		Lake County Recorder of Deeds access					550
		OPEB 75 (Menard Consulting)	3,500	300	300	300	350
		Miscellaneous Expense	36,000				2,500
		Ryan LLC					621
		Bankcard Processing Cent Zoom Mtg		30	30		
10.130.50900	01.36.4400	Other Professional Services	471,000	1,875	1,921	29,215	2,900
			817,634	12,138	4,270	2,932	2,900
		Vehicle Licenses (taxi cabs, veh sticker, elected officia	2,000	1,300	1,300	2,755	1,353
		Pet Tags		170	170	160	175
		Liquor Licenses		150	150	140	155
		Vending/ video gaming		320	320	310	330
		Check Stock, envelopes	800				
		Legal, classify,tax forms,...	800	230	230	215	237
10.130.52065	01.36.4340	Printing & Publishing	3,600	2,170	2,170	3,580	2,250
			6,745	7,106	2,170	2,170	2,250
			97,863				
		Tyler Munis Annual Licensing		33,010			
		Tyler Munis Implementation		41,990			
10.130.75000	01.36.4940	Equipment	97,863	75,000	-	-	-
			76,660	1,612	0	0	0

General Fund: Human Resources (#10.135)

BS&A Account	Account	Description	Fiscal Year				
			2022	2023	2024	2024 YE Projected	2025
10.135.40000	01.38.4000	Full Time Wages	123,232	156,683	158,035	120,152	160,335
10.135.40100	01.38.4010	Overtime - 1.5x	292	597		76	
10.135.40400	01.38.4017	Comp Time Used			150		
		SubTotal Salaries and Wages:	123,524	157,280	158,185	120,228	160,335
10.135.41000	01.38.4030	Health Insurance - ER	12,477	14,070	16,830	8,634	7,485
10.135.41020	01.38.4035	Dental Insurance - ER	1,090	743	2,055	1,321	1,715
10.135.41023	01.38.4072	Vision Insurance - ER	300	86	220	73	185
10.135.41030	01.38.4072	Life Insurance - ER	346	350	410	279	410
10.135.41140	01.38.4020	IMRF Contributions - ER	9,601	8,228	5,000	3,719	4,795
10.135.41200	01.38.4070	Social Security - ER	7,314	8,333	9,810	6,955	9,945
10.135.41220	01.38.4071	Medicare - ER	1,710	3,327	2,300	514	2,325
10.135.41900	01.38.4385	Other Employee Benefits	7,021	6,847			
		SubTotal Employee Benefits:	39,859	41,985	36,625	21,496	26,860
10.135.42000	01.38.4310	Travel & Training	1,498	1,554	1,750	800	3,800
10.135.42001	01.38.4312	In House Training	2,623	4,393	10,120	2,500	7,850
10.135.42010	01.38.4440	Dues & Memberships	2,650	3,008	3,205	2,840	3,640
10.135.42300	01.38.4717	Employee Recognition Program	3,822	4,366	6,050	7,381	5,860
		SubTotal Employee - Other:	10,593	13,321	21,125	13,521	21,150
10.135.50900	01.38.4400	Other Professional Services	-	10,303	8,070	20,000	10,900
		SubTotal Professional Services:	-	10,303	8,070	20,000	10,900
10.135.51020	01.38.4230	Utilities - Telephone	475	467	600	412	600
		SubTotal Utilities:	475	467	600	412	600
10.135.52001	01.38.4715	Advertisement/Recruitment	2,094	11,575	13,000	13,000	13,500
10.135.52055	01.38.4320	Postage	13,413	319	400	450	450
10.135.52065	01.38.4341	Software Licensing & Annual Fees	8,507	510	9,215	9,215	9,300
10.135.52095	01.38.4380	Medical Services Testing	30,005	10,819	22,475	30,000	25,000
10.135.52110	01.38.4120	Maintenance - Equipment		-	-	-	-
		SubTotal Purchased Services:	54,019	23,223	45,090	52,665	48,250
10.135.60030	01.38.4650	Supplies - Office	3,035	1,039	970	878	970
	01.38.4680	Supplies - Operating	8				
10.135.60100	01.38.4710	Publications	-	38	-	-	-
		SubTotal Commodities:	3,043	1,077	970	878	970
10.135.61000	01.38.4941	Small Equipment	-	-	-	-	-
		SubTotal Equipment:	-	-	-	-	-
10.135.65080	01.38.4850	Miscellaneous Expense	62			-	
		SubTotal Other Expenses:	62	-	-	-	-
Total Human Resources:			231,575	247,658	270,665	229,200	269,065

General Fund: Human Resources (#10.135)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022 Actual	FY2023 Projected	FY2024 Budget	FY2025 Forecast
		FSA (Discovery) WEX Health	2,600	2,600		
		EAP (Perspective)	5,110	4,500		
10.135.41900	01.38.4385	Other Employee Benefits	7,710	7,100	-	-
			7,021	0	0	0
		Annual NPELRA	2,472		1,000	2,125
		SHRM		275	275	1,200
		IPELRA (spring conference)		450	475	475
10.135.42000	01.38.4310	Travel & Training	2,472	725	1,750	3,800
			1,498	725	1,750	3,800
		Harrassment and labor- Clear Law	4,620	2,220	1,970	2,350
		Admin Assts & Front Counter staff Training			3,000	
		Ethics	2,000	2,500	2,500	2,500
		HR Training	1,385			3,000
10.135.42001	01.38.4312	In House Training	8,005	4,720	7,470	7,850
			2,623	13,050	10,120	7,850
		SHRM	25		200	265
		IPELRA/NPELRA	200	500	500	500
		HR Source			2,150	2,150
		CityTech USA				2,250
		Zoom Meetings (annual)			400	390
		ILCMA	65	232	235	235
10.135.42010	01.38.4440	Dues & Memberships	290	2,882	3,485	3,640
			2,650	3,205	3,205	3,640
		Monthly & Annual Recognition	700	1,300	1,300	1,300
		Marquee Health		2,550	2,550	2,560
		Walking Program	1,487	2,200	2,200	2,000
10.135.42300	01.38.4717	Employee Recognition Program	2,187	6,050	6,050	5,860
			3,822	6,050	6,050	5,860
		FSA (Discovery)			2,600	2,600
		Equifax Workforce				1,200
		EAP (Perspective)			4,600	5,000
		Safescreener	700	700	750	2,100
10.135.50900	01.38.4400	Other Professional Services	700	700	7,950	10,900
			1,484	8,060	8,070	10,900
		Job ads	6,015	7,000	7,000	7,500
		Bankcard Processing Cent				
		Governmentjobs.Com,Inc				
		ILCMA				
		Yourmembership.Com,Inc				
		Miscellaneous expense				
		NEOgov site			6,000	6,000
10.135.52001	01.38.4715	Advertisement/Recruitment	6,015	13,000	13,000	13,500
			13,413	12,980	13,000	13,500
		Docusign	1,000	1,000	1,000	1,200
		Benefits Essential (Paylocity)	9,665	8,015	8,015	8,100
10.135.52070	01.38.4341	Software Licensing & Annual Fees	10,665	9,015	9,015	9,300
			0	9,215	9,215	9,300

App Of Illinois Ed, Pllc

Lake Forest Auto Care (2)

Lake Shore Pathologists

10,936 10,936 10,950

10,950

10,950

General Fund: Human Resources (#10.135)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Projected	Proposed	Forecast
10.135.52095	01.38.4380	Midwest Service Corp				
		Mid-West Truckers Associ				
		Northwestern Lake Forest				
		Northwestern Medicine				
		Miscellaneous expense				
		Vista Healthcare	10,936	10,936	10,950	13,225
		Midwest Truckers	600	600	650	825
		Medical Services Testing	22,472	22,472	22,550	25,000
			<u>30,005</u>	<u>22,465</u>	<u>22,475</u>	<u>25,000</u>
10.135.60030	01.38.4650	Bankcard Processing Cent	1,914			
		Precision Dynamics Corp.				
		Quill Llc				
		Steve O.,Inc				
		Warehouse Direct	700	700	700	700
		Postage	270	270	270	270
		Miscellaneous expense				
		Supplies - Office	1,914	970	970	970
			<u>3,035</u>	<u>970</u>	<u>970</u>	<u>970</u>

General Fund: Information Technology (#10.140)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
10.140.42010	01.35.4440	Dues and Memberships	-	-			
		SubTotal Employee - Other:	-	-	-	-	-
10.140.50900	01.35.4400	Other Professional Services	278,676	254,342	370,000	348,000	373,307
		SubTotal Professional Services:	278,676	254,342	370,000	348,000	373,307
10.140.51020	01.35.4230	Utilities - Telephone	4,785	3,949	39,005	68,000	72,880
		SubTotal Utilities:	4,785	3,949	39,005	68,000	72,880
10.140.52065	01.35.4129	Software Licensing & Annual Fees		204,434	228,646	180,000	163,077
10.140.52110	01.35.4120	Maint Equip & Leasing	154,503	77,668	101,475	50,000	75,323
		SubTotal Purchased Services:	154,503	282,102	330,121	230,000	238,400
10.140.60040	01.35.4650	Supplies - Office	8,867	5,697	-	-	-
10.140.60040	01.35.4680	Supplies - Operating	-		7,550	8,902	7,731
		SubTotal Commodities:	8,867	5,697	7,550	8,902	7,731
10.140.65080	01.35.4850	Miscellaneous Expense	-	699	-	259	
		SubTotal Other Expenses:	-	699	-	259	-
10.140.75000	01.35.4940	Equipment	50,750	5,648	-	-	-
		SubTotal Capital Outlay:	50,750	5,648	-	-	-
Total IT:			497,581	552,437	746,676	655,161	692,318

General Fund: Information Technology (#10.140)
3.0%
Detail of Budgeted Expenditures

BS&A Account	Itemized Description	FY 2022	FY2023	FY2024	FY2024	FY2025
		Actual	Actual	Budget	Projected	Budget
	Rittenhouse Group Inc	198,000	15,000			
	Overtime	25,000				
	IT Contractor: Full Service InterDev		336,000	315,000	327,600	337,428
	Data Backup Veeam & Cloud Storage		51,550		8,232	8,232
	IT Impact Credit		(5,300)			
	Impact Assessment Fee			16,000		
	IT Contractor: Onboarding Tasks (one time)			9,600		
	Proshred hard drive & tape destruction				1,500	2,000
	Projects & external vendor support	24,900	24,900	2,640	24,900	25,647
10.140.50900	Other Professional Services	247,900	422,150	343,240	362,232	373,307
		176,373	422,150	343,240	370,000	373,307
	AT&T - EVC to 5 sites & Internet Connection				4,824	36,108
	GoTo Monthly				13,836	17,471
	GoTo Implementation					17,000
	Cell phones	-	-	1,465		
	Primary Internet Comcast	3,991	5,450	3,200	3,200	19,301
10.140.51020	Utilities - Telephone	3,991	5,450	9,489	39,005	72,880
		3,991	5,450	9,489	39,005	72,880
	Acronis Imaging Software				1,500	1,545
	Office 365 Licensing	46,800	46,800	46,800		48,204
	Office 365 Implementation support	17,000	17,000	17,000		-
	Microsoft Server Licensing (SQL Server Netwrix)			-	18,000	1,800
	Microsoft Access Database licenses			1,200	1,200	-
	Resource Communications, Inc. (FortiNet Firewalls)			6,925	7,133	6,404
	Resource Communications, Inc. (Aerohive/Extreme)			5,687	5,741	5,913
	Avenu Insights & Analitics	32,500	32,500	25,700		-
	ERP System purchase and licensing (BS&A)	49,780	165,000	165,000		-
	Cloud SAAS Fees (BS&A)		49,665		49,665	51,155
	Microsoft Azure- annual hosting fee (BS&A)		8,100		8,100	8,343
	VMWare	-		8,000	1,897	1,954
	Servicer & Client licensing- Microsoft		11,200		11,200	11,536
	FortNet Firewalls- Resource Communications				7,135	7,349
	FoxIt pdf Editor					-
	Adobe Online Suite: Community Information Coord	500		500		-
	Netwrix Audit Software			4,715	4,614	4,753
	OS support	6,300			6,300	6,489
	Portalgard 2FA	5,000				-
	Sergeant Laboratories- Aristotle Insight		6,000		5,910	6,087
	SSL Certificate updates (Go Daddy)		3,600		1,500	1,545
	US Fleet Tracking (GPS in 24 vehicles)				3,300	3,399
10.140.52070	Software Licensing & Annual Fees	49,780	351,665	287,827	219,895	163,077
		0	364,450	296,677	228,646	163,077
	Antispam and mail firewall device (not software)	3,700		3,675		
	Antivirus subscription	4,600		3,000		
	APC hardware maintenance- Schneider Electric	8,700	7,500	7,410	7,500	7,725
	Copier leases, maintenance, supplies	24,000	25,400	22,705	22,705	23,386
	Data backup system maintenance	4,600	3,500	3,425	3,500	3,605
	Data wiring maintenance		3,500	-	3,500	3,605
	Financial hardware maint AS400	23,000	7,400	7,200		9,850
	Firewall hardware & software maint (several vendors)	4,900	6,210	4,900	6,210	
	Intradyne Email archiver	4,000				
	Lansweeper / Helpdesk	2,500				
	Microsoft leases & licenses	8,000		1,200		
	Microsoft Access Database licenses			1,200		
	Network switches & Aps maintenance	7,200	9,900	7,000	9,900	10,197
	Offsite data backup system	8,000	2,800	6,500	10,000	10,300
	Offsite data backup system Cloud			10,320		
	OS support	6,300		11,500		
	Phone system and voicemail maintenance	11,200	11,900	11,500	11,900	
						67

General Fund: Information Technology (#10.140)

3.0%

Detail of Budgeted Expenditures

BS&A Account	Itemized Description	FY 2022	FY2023	FY2024	FY2024	FY2025
		Actual	Actual	Budget	Projected	Budget
	Portalgard 2FA	5,000		5,000	5,000	
	Printer maintenance, supplies	18,000	10,500	16,855	10,500	10,418
	Server hardware maintenance	7,400	6,000	-	500	
	Sergeant Laboratories - AristotleInsight			5,910	5,910	6,087
	SSL Certificate updates	2,700		5,000		
10.140.52110	Maint Equip & Leasing	153,800	104,930	123,980	106,975	75,323
		117,615	104,930	123,980	101,475	75,323
	Cables, Routers & Switches	4,250	4,250	500	500	500
	PC/Server Peripheral Accessories - HDMI, USB, etc.	1,600	-	-	1,000	1,000
	UPS battery replacements	700	1,500	700	3,900	4,017
	Keyboard/mouse replacements	150	150	150	150	154
	Hard drive/memory replacements	800	800	800	2,000	2,060
10.140.60040	Supplies - Operating	7,500	6,700	2,150	7,550	7,731
		0	6,700	2,150	7,550	7,731
10.140.65080	Miscellaneous Expense					
		-	-	-	-	-
		0	0	516	0	0
	Dell Marketing L P		80,000			
	Shi International Corp					
	Storage area network with switches and new backup					
	Workstation, laptop and network equipment refresh					
	CDW Gov- switch			5,650		
	Firewall refresh			-		
10.140.75000	Equipment	80,000	-	5,650	-	-
		0	0	5,650	0	0

General Fund: Economic & Community Development (#10.200)

BS&A Account	Account	Description	Fiscal Year				
			2022	2023	2024	2024 YE Projected	2025
			Actual	Actual	Budget	Budget	Budget
10.200.40000	01.12.4000	Full Time Wages	581,516	625,971	652,100	464,620	724,025
10.200.40010	01.12.4001	Part Time Wages				19,505	22,430
10.200.40100	01.12.4010	Overtime - 1.5x	4,234	2,968	6,200	7,324	
		SubTotal Salaries and Wages:	585,750	628,939	658,300	491,449	746,455
10.200.41000	01.12.4030	Health Insurance - ER	61,570	96,533	109,080	91,687	155,055
10.200.41020	01.12.4035	Dental Insurance - ER	7,777	9,004	10,665	10,987	16,815
10.200.41023	01.12.4036	Vision Insurance - ER		944	1,060	353	1,725
10.200.41030	01.12.4072	Life Insurance - ER	713	1,428	1,590	1,227	1,840
10.200.41140	01.12.4020	IMRF - ER	52,721	33,540	36,300	19,738	22,320
10.200.41200	01.12.4070	Social Security - ER	34,540	32,920	39,700	21,089	46,280
10.200.41220	01.12.4071	Medicare - ER	8,078	12,348	9,545	4,932	10,825
		SubTotal Employee Benefits:	165,399	186,715	207,940	150,013	254,860
10.200.42000	01.12.4310	Travel & Training	1,073	3,701	4,000	2,500	6,500
10.200.42010	01.12.4440	Dues & Memberships	2,012	2,792	7,270	2,444	4,500
10.200.42100	01.12.4690	Uniforms	162	2,006	1,000	569	1,500
		SubTotal Employee Other:	3,247	8,499	12,270	5,513	12,500
10.200.50130	01.12.4400	Elevator Inspections			10,000	2,268	10,000
10.200.50300	01.12.4399	Inspection Services - Reimbursable	149,655	176,134	100,000	121,032	140,000
10.200.50350	01.12.4398	Planning Services - Reimbursable		3,413	5,000	11,592	12,000
10.200.50360	01.12.4400	Inspections & Plan Reviews					
10.200.50900	01.12.4400	Other Professional Services	91,823	96,641	147,000	235,392	147,000
		SubTotal Professional Services:	241,478	276,188	262,000	370,284	309,000
10.200.51020	01.12.4230	Utilities - Telephone	3,152	4,750	4,000	2,923	2,500
		SubTotal Utilities:	3,152	4,750	4,000	2,923	2,500
10.200.52003	01.12.4407	Board Up Service		590	590	1,321	1,500
10.200.52007	01.12.4540	Demolition	34,143				
10.200.52008	01.12.4541	Demolition - Fast Track	3,775				
10.200.52025	01.12.4343	Janitorial Services	66,878	54,630			
10.200.52035	01.12.4408	Lawn Mowing Services Reimbursable		16,635	45,000	10,445	30,000
10.200.52040	01.12.4570	Pest Control	37,658	7,911	8,500	3,454	
10.200.52060	01.12.4320	Postage	342	72	500	517	500
10.200.52065	01.12.4340	Printing & Publishing	5,727	4,085	5,000	2,016	3,300
10.200.52100	01.12.4100	Maintenance - Buildings	72,835	49,178			
10.200.52110	01.12.4120	Maintenance - Equipment	44,284	48,605			
10.200.52150	01.12.4110	Maintenance - Vehicles	2,218	8,837	1,500	3,225	2,500
10.200.54129	01.12.4129	Software Licensing & Annual Fees	600	514	3,100	2,052	3,500
		SubTotal Purchased Services:	268,460	191,057	65,100	23,030	41,300
10.200.60010	01.12.4660	Gasoline & Oil	2,022	3,087	4,000	3,048	4,000
10.200.60020	01.12.4670	Supplies - Maintenance	7,368	14,827			
10.200.60030	01.12.4650	Supplies - Office	5,809	1,474	2,000	1,964	3,800
10.200.60030	01.12.4680	Operating Supplies	75	331			-
10.200.60100	01.12.4710	Publications		35	1,500	-	
		SubTotal Commodities:	15,274	19,754	7,500	5,012	7,800
10.200.61000		Small Equipment			6,700		700
		SubTotal Small Equipment:	-	-	6,700	-	700
10.200.65019		Economic Incentives (Loans)	200 ECD	300,000			69

General Fund: Economic & Community Development (#10.200)

BS&A Account	Account	Description	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2024 YE Projected		Fiscal Year 2025 Budget	
			Actual	Actual	Budget							
10.200.65080	01.12.4850	Miscellaneous Expense	643	971	1,000	540	540	1,000				
10.200.54857	01.12.4857	Misc- Lien Filing		3,550	4,000	2,000	2,000	4,000				
10.200.65899		Contingency										
		SubTotal Other Expenses:	300,643	4,521	5,000	2,540	2,540	5,000				
10.200.71000		Building Improvements	2,124	29,098								
10.200.75000		Equipment										
		SubTotal Capital Programs:	2,124	29,098	-	-	-	-				
10.200.80200		Lease Principal			32,400	16,374	16,374	21,755				
10.200.80210		Lease Interest										
		SubTotal Debt Service:	-	-	32,400	16,374	16,374	21,755				
Total Facility Management:			1,585,527	1,349,522	1,261,210	1,067,138	1,401,870					

General Fund: Economic & Community Development (#10.200)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Actual	Projected	Forecast
		APA (Illinois)		1,000	1,100	2,000
		ICSC (Chicago)		400	400	-
		ICSC (Las Vegas)			1,300	-
		IPELRA (Illinois)		900		-
		APA (National)				-
		Code and Building Inspector Training			3,500	
		Professional Training			500	
		Leadership Training Supervisors		500	500	
10.200.42000	01.12.4310	Travel & Training	-	2,300	3,300	6,500
			581	4,000	4,000	6,500
		American Planning Association	800	1,000	1,100	1,500
		APA Passport			200	
		Assoc. Planner / Bldg Manager Pro. Dues			600	
		IL Economic Development Assn	300	300	300	300
		IL Tax Increment Association	300	850	850	850
		International Code Council			750	
		International Council of Shopping Centers	100	300	300	300
		Lake County Recorder of Deeds (Moved to Software)		700	700	-
		Lamba Alpha International	500	500	500	-
		NBWW		700	3,170	-
		Zoom membership	400	400	350	
10.200.42010	01.12.4440	Dues & Memberships	2,400	4,750	7,270	4,500
			4,184	4,750	7,270	4,500
		Clothing	1,400		1,000	1,000
		Safety Shoes - Inspectors			500	500
10.200.42100	01.12.4690	Uniforms	1,400	-	1,500	1,500
			441	2,200	1,000	1,500
		B&F Construction Code Services	43,705	171,000	145,000	10,000
		Trotter & Associates			40,000	
		SafeBuilt			90,000	
10.200.50300	01.12.4399	Inspection Services - Reimbursable	43,705	171,000	145,000	140,000
			196,336	130,000	100,000	140,000
		Legal	10,000	10,000	4,000	5,000
		Engineering	35,000	25,000	4,000	4,000
		Financial	5,000	5,000	2,000	3,000
10.200.50350	01.12.4398	Planning Services - Reimbursable	50,000	40,000	10,000	12,000
			0	5,000	5,000	12,000
		Code Update Consulting - SafeBuilt	7,000	13,500		
		Legal Consultation	5,000		5,000	
		Architect Bob Lizzo for Chris	2,000	3,000	3,000	-
		Comprehensive Plan			75,000	75,000
		Elevator Inspections	10,000	8,500		
		Clerk Temp	40,000	-	-	13,000
		Inspections & Plan Reviews B&F Code Const. Svc	197,947	125,000		
		Sheridan- Legal		7,500	25,000	5,000
		Sheridan- Environmental Consultants		60,000	19,000	17,000
		Sheridan- SeeCo Environmental groundwater testing		10,000	25,000	20,000
		Rental, Sale, Permit Inspections				-
10.200.50900	01.12.4400	Other Professional Services	261,947	227,500	147,000	147,000
			86,576	227,500	147,000	147,000

		Recorder of Deeds - Digital Records	200
		Recorder of Deeds - Recorded Documents	300
		ICC Code Books (updated editions)	1,800
		Other Public Meeting Notices	200
		Surplus Property Notices	1,000
		Miscellaneous	3,800
		Plan and Zoning Commission Legal Notices	700
10.200.52065	<i>01.12.4340</i>	Printing & Publishing	700
		ESRI- GIS	1,300
		ArcGIS	300
		GPS Vehicle Tracking (4)	900
		Lake County Recorder of Deeds- Esearch	600
		Jet Pack Wireless Internet	600
10.200.52070	<i>01.12.4129</i>	Software Licensing & Annual Fees	600
		Fleet Maintenance Fees	3,250
		Vehicle Repairs	580
10.200.52150	<i>01.12.4110</i>	Maintenance - Vehicles	2,250
		General Supplies (Pens, Markers, Clips, Staples, etc.)	800
		Paper	500
		Business Cards	500
		Folders and Dividers	2,000
10.200.60030	<i>01.12.4650</i>	Supplies - Office	3,800
		Desktop Scanner	400
		Lazer Measuring Tool (2)	300
10.200.61000	<i>not needed</i>	Small Equipment	700
		3 Nissans Frontier	32,400
10.200.80200	<i>not needed</i>	Lease Principal	21,754
		0	0
		32,400	21,755

General Fund: Fire Department (#10.300)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
10.300.40000	01.26.4000	Full Time Wages	2,720,328	2,664,091	2,856,190	2,491,416	3,035,060
	01.26.4001	Part-Time Wages					
10.300.40015	01.26.4025	Workers Comp Wages	114,966	10,349	150,000	56,004	100,000
10.300.40100	01.26.4011	Overtime - 1.5x	133	1,228		2,084	-
10.300.40140	01.26.4005	Overtime - Firefighters	114,794	218,487	120,000	412,000	215,000
10.300.40150	01.26.4009	Fire Lieutenant Pay	4,236	5,400	4,000	1,333	4,500
10.300.40155	01.26.4018	Good Attendance Incentive	18,551	11,678	18,000	9,000	18,000
10.300.40300	01.26.4022	Sick Leave Sell Back	-	1,000	333	1,000	
		SubTotal Salaries and Wages:	2,973,008	2,911,232	3,149,190	2,972,171	3,373,560
10.300.41000	01.26.4030	Health Insurance - ER	308,778	416,381	405,000	421,535	504,740
10.300.41020	01.26.4035	Dental Insurance - ER	29,934	30,396	37,660	38,034	38,520
10.300.41023	01.26.4036	Vision Insurance - ER		3,231	3,860	1,287	4,120
10.300.41030	01.26.4072	Life Insurance - ER	3,472	6,052	6,260	5,912	6,770
10.300.41120	01.26.4460	Fire Pension Contribution - ER	1,514,320	1,740,096	2,171,000	2,171,000	2,461,970
10.300.41140	01.26.4020	IMRF Contributions - ER	12,825	3,806	2,400	2,136	4,470
10.300.41200	01.26.4070	Social Security - ER	5,898	3,418	4,505	3,446	9,260
10.300.41220	01.26.4071	Medicare - ER	39,646	40,338	41,645	33,994	49,655
		SubTotal Employee Benefits:	1,914,873	2,243,719	2,672,330	2,677,343	3,079,505
10.300.42000	01.26.4310	Travel & Training	29,352	17,892	48,400	45,000	49,200
10.300.42010	01.26.4440	Dues & Memberships	7,866	13,877	10,435	10,600	11,552
10.300.42100	01.26.4690	Uniforms	25,006	21,871	43,000	43,000	45,400
		SubTotal Employee - Other:	62,224	53,641	101,835	98,600	106,152
10.300.50900	01.26.4400	Other Professional Services	7,198	2,921	4,265	4,535	4,580
10.300.54411	01.26.4411	Ambulance Collection Services- PBS (5%)		70,425	150,000	219,504	220,000
10.300.54417	01.26.4417	GEMT- 50% Healthcare & Family Svcs (State) Jet Pay			560,000	839,529	567,000
10.300.54418		GEMT- 7% PBS			78,400	11,350	78,000
		SubTotal Professional Services:	7,198	73,346	792,665	1,074,918	869,580
10.300.51020	01.26.4230	Utilities - Telephone	7,029	7,494	6,900	6,900	7,107
		SubTotal Utilities:	7,029	7,494	6,900	6,900	7,107
10.300.52003	01.26.4407	Board Up Service		-	1,800	3,300	-
10.300.52060	01.26.4320	Postage	16	66	250	250	250
10.300.52065	01.26.4340	Printing & Publishing	4,366	2,362	2,000	1,600	3,600
10.300.52070	01.26.4341	Software Licensing & Annual Fees	4,569	8,755	15,360	16,000	16,485
10.300.52095	01.26.4380	Medical Service	9,825	9,579	12,835	10,397	12,835
10.300.52100	01.26.4100	Maintenance - Buildings		305			
10.300.52110	01.26.4120	Maintenance - Equipment	13,460	10,922	17,100	16,000	16,100
10.300.52150	01.26.4110	Maintenance - Vehicles	56,254	62,965	47,115	55,000	47,640
10.300.52200	01.26.4280	Rentals	1,639	2,058	2,000	2,000	2,000
		SubTotal Purchased Services:	90,129	97,012	98,460	104,547	98,910
10.300.53410		WC Insurance Claims		-	80,000	26,667	-
		SubTotal Insurance:	-	-	80,000	26,667	-
10.300.60010	01.26.4660	Gasoline	20,142	36,276	38,500	30,000	35,000
10.300.60020	01.26.4670	Supplies - Maintenance	4,384	5,002	4,000	6,000	6,000
10.300.60030	01.26.4650	Supplies - Office	3,484	1,653	1,500	1,000	1,500
10.300.60040	01.26.4680	Supplies - Operating	9,692	9,262	3,500	3,500	4,500
10.300.60090	01.26.4681	Supplies - Ambulance	42,929	9,898	11,500	10,500	10,500
		SubTotal Commodities:	80,631	62,092	59,000	51,000	57,500
10.300.61000	01.26.4850	Small Equipment	300 Fire		8,908	5,000	73
						3,100	5,000

General Fund: Fire Department (#10.300)

BS&A Account	Account	Description	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025	
			Actual	Actual	Budget	YE Projected	Budget			
10.300.61200	01.26.4720	2% Foreign Fire Expenses	-	20,739	91,000	18,541	60,000			
		SubTotal Equipment:	-	29,647	96,000	21,641	65,000			
10.300.65080	01.26.4850	Miscellaneous Expense	2,698	2,663	9,820	10,000	10,150			
10.300.66300	01.26.4720	Hazardous Materials Enforcement	1,400	-	2,000	2,000	2,000			
		SubTotal Other Expenses:	4,098	2,663	11,820	12,000	12,150			
10.300.75000	01.26.4940	Equipment			-	-	-			
		SubTotal Capital Programs:	-	-	-	-	-			
10.300.80200	01.26.4999	Lease Principal	8,387	38,240	38,245	38,245	38,245			
10.300.80210	01.26.4875	Lease Interest								
10.300.80300	01.26.4870	Loan Principal- Ambulance	20,000		49,940					
10.300.80310	01.26.4870	Loan Interest- Ambulance	744		4,745					
		SubTotal Debt Service:	29,131	38,240	92,930	38,245	38,245			
Total Fire:			5,168,321	5,519,086	7,161,130	7,084,032	7,707,709			

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Actual	Projected	Budget
		Add 4 personnel; Fire Academy		6,500	6,500	20,000
		ESO Patient Care Reporting	3,000	9,450		10,000
		FDIC Conference	2,000	3,000		
		Chief Officer Training (2)	3,000		8,000	5,000
		Fire Advancement Training			3,750	
		Advanced Tech	1,000			700
		Fire Inspector Class				1,500
		Hotel Accommodations / Car Rental	4,000	4,450	4,500	4,500
		Leadership Training Supervisors (2)		1,000		1,000
		Lake Forest Hospital CE			4,650	4,500
		Training Supplies (Books and Videos) Promotional E:	2,000	200	2,000	2,000
10.300.42000	01.26.4310	Travel & Training	15,000	24,600	29,400	49,200
			1,587	24,600	48,400	49,200
		100 Club of Chicago	50			-
		Association Meeting Fees	500	500	500	500
		Chief Monthly Meetings	480			-
		Exchange Club of North Chicago	140	140	140	140
		Fire Investigator's Task Force	225	225	225	75
		Illinois Firefighters Association	-	125	125	125
		Illinois Fire Chiefs Association	500	500	500	500
		International Association of Fire Chiefs	210	210	210	210
		Lake County Fire Chiefs & NIPET Dues	375	375	375	375
		Metropolitan Fire Chiefs Association	390	310	310	160
		MABAS Division IV	5,900	7,120	7,600	9,017
		Lake County Emergency Management		200	200	200
		National Fire Protection Association	250	250	250	250
		North Chicago Chamber	100			
10.300.42010	01.26.4440	Dues & Memberships	9,120	9,955	10,435	11,552
			6,262	9,955	10,435	11,552
		Department Uniforms	12,400	12,150	14,000	16,800
		Safety Boots		2,090	3,000	3,000
		Class A Uniforms (3)			2,400	2,000
		Helmets			5,500	5,500
		Bereavement helmets			1,100	1,100
		Equipment - incidentals			3,000	3,000
		Personal Protective Equipment Bunker Gear	12,000	5,760	14,000	14,000
10.300.42100	01.26.4690	Uniforms	24,400	20,000	43,000	45,400
			23,218	20,000	43,000	45,400
		Penguin Management- Edispatch Service App			1,255	1,265
		Achievement Awards	750			300
		FSS Technologies (one time)			375	
		Mobile Intensive Care Unit (MICU)				2,500
		Knox Box Services	250			
		Towing Services	500	100	500	515
10.300.50900	01.26.4400	Other Professional Services	1,500	1,730	4,265	4,580
			1,956	1,730	4,265	4,580
		Cell Phones Vehicles/Personnel	2,800	2,800	3,510	3,615
		WIFI service for laptops- Internet S1 and S2		2,500	3,030	3,121
		NET2PH Emergency Phone - S2	1,900	1,900	360	371
10.300.51020	01.26.4230	Utilities - Telephone	4,700	7,200	6,900	7,107
		Fire Detail v3	7,783	7,200	6,900	7,107

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Actual	Projected	Budget
10.300.52065	01.26.4340	Fire Prevention Educational Flyers	3,500	1,000	1,000	1,000
		Public Safety Fair	1,000	1,000	1,000	1,000
		CPR cards			1,500	
		Miscellaneous Expense	10,000		100	
		Labor Law Posters				
			14,500	2,000	1,000	3,600
			2,132	2,000	2,000	3,600
		ESO Fire Reporting Software	3,904	4,023	4,020	4,556
		ESO Personnel Management	1,540		-	
10.300.52070	01.26.4341	ESO Vehicle Management		3,400	3,502	
		Crewsense Personnel Scheduling	2,625		-	
		CAD Integration	3,425	1,540	1,540	1,797
		Target Solutions Training Platform	1,385	6,337	6,400	6,630
			12,879	11,900	15,360	16,485
			16,723	11,900	15,360	16,485
		Cost for (3) additional members, rechecks, followups		1,000		
		Annual Department Physicals	11,625	9,580	11,835	12,835
			11,625	9,580	12,835	12,835
10.300.52095	01.26.4380		-	9,580	12,835	12,835
		Radio Equipment Programming/Maintenance/Repair	1,500	1,500	1,500	1,545
		Gari Box- computerized voice dispatching aide		1,050	-	
		Vehicle Extrication Equipment Maintenance/Repair	1,000	1,000	1,000	500
		SCBA Regulators Repair/Testing/Maintenance	2,000	2,000	3,200	2,200
		4 Gas Monitor Calibrating / Maintenance/Repair	1,500	1,500	1,500	1,000
		Ladder Truck Ladder Certification Test	1,000	1,000	1,000	630
		Ground Ladder Certification Tests	1,000	1,000	1,000	725
		Small Equipment Repair Saws/Fans/Generators	1,000	1,000	1,000	1,000
		Firefighting Equipment Repair Nozzles/Hose/Hand Tools	500	500	500	500
		Power Tools Maintenance	500	500	500	500
		City Warning Siren Maintenance/Repair	2,000	2,000	4,400	7,000
		Stove Maintenance		1,000	1,000	
		Miscellaneous Maintenance	500	500	500	500
10.300.52110	01.26.4120	Maintenance - Equipment	12,500	14,550	17,100	16,100
			12,083	14,550	17,100	16,100
10.300.52110	01.26.4120	1514 Engine Annual Service/Maintenance (2011)	8,000	13,928	8,000	8,000
		1515 Engine Annual Service/Maintenance (2002)	8,000	3,926	8,000	8,000
		1517 Engine Annual Service/Maintenance (1991)	6,000	3,213	8,000	8,000
		1539 Ladder Truck Annual Service/Maintenance (2017)	8,000	14,288	8,000	8,000
		15-4 Haz-Mat Cargo Mate Enclosed Trailer (2017)	250		250	250
		1546 Ambulance Semi-Annual Certification/Maintenance	750	7,865	1,250	1,250
		1547 Ambulance Semi-Annual Certification/Maintenance	1,750	12,334	765	765
		1548 Ambulance Semi-Annual Certification/Maintenance	1,250	3,321	1,250	1,250
		1551 Rescue Jet Ski (2023)				275
		1555 ATV Medical Rescue Ranger (2016)	250		250	500
		1591 Chiefs Vehicle (2014)	750			1,000
		1596 Pick-Up Truck W/Plow (2009)	1,000		1,000	
		1598 Pick-Up Truck W/Plow (2019)	250		250	250
		1599 Command Vehicle (2017)	500	1,935	500	500
		Apparatus Tires New and Repair	2,500		76	-

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Actual	Projected	Budget
		Enterprise Fleet Maint: \$36.50 monthly: Chief John Umek		184	440	440
		Enterprise Fleet Maint: \$41.15 monthly: Pickup w snowplow		494	500	500
		Enterprise Maintenance Program: 11 non-leased vehicles		660	660	660
		Station 1 & 2- In House Vehicle Maintenance Supplie	8,000	8,000	8,000	8,000
10.300.52150	01.26.4100	Maintenance - Vehicles	47,250	70,147	47,115	47,640
			50,882	70,147	47,115	47,640
		Air-Gas Oxygen Supply and Delivery	1,500	1,200	2,000	2,000
10.300.52200	01.26.4280	Rentals	1,500	1,200	2,000	2,000
			1,213	1,200	2,000	2,000
		Gasoline- Vehicles and Small Motorized Equipment	37,889	35,000	38,500	35,000
10.300.60010	01.26.4660	Gasoline	37,889	35,000	38,500	35,000
			37,889	35,000	38,500	35,000
		Janitorial Station Cleaning Supplies	3,000	4,000	4,000	6,000
10.300.60020	01.26.4670	Supplies - Maintenance	3,000	4,000	4,000	6,000
			4,266	4,000	4,000	6,000
		Ink Jet Printer Cartridges	500			-
		Miscellaneous Expense	1,500	1,200	1,500	1,500
10.300.60030	01.26.4650	Supplies - Office	2,000	1,200	1,500	1,500
			796	1,200	1,500	1,500
		Candy Public Events Flags for Station 2				1,000
		Daily Operations- Repair/Replace Oper. Sup.	9,000	3,500	3,500	3,500
10.300.60040	01.26.4680	Supplies - Operating	9,000	3,500	3,500	4,500
			7,512	3,500	3,500	4,500
		Medical Supplies/Equipment	9,000	10,060	10,500	10,500
		Pharmaceuticals	1,000	1,000	1,000	
10.300.60090	01.26.4681	Supplies - Ambulance	10,000	11,060	11,500	10,500
			10,488	11,060	11,500	10,500
		4 Gas monitor (3)		9,000		
		Saw		2,500		
		Zoll AED Pro (1) for Engine station 1		3,000		
		Zoll AED Pro (1) for Engine station 2		3,000		
		Miscellaneous		5,000	5,000	5,000
10.300.61000	01.26.4941	Small Equipment	-	22,500	5,000	5,000
			2,499	22,500	5,000	5,000
		Candy Public Events		1,000	1,000	1,000
		2 events at Kukla and Thompson Manor		100	100	150
		Fire Prevention Program: educate residents, give aways			7,000	7,000
		Food expenses for station coverage, events, flowers		1,000	1,000	1,000
		Safety Fair- see Police crime prevention		360	360	1,000
		Miscellaneous Expenses CPR class & cards	2,500	360	360	
10.300.65080	01.26.4850	Miscellaneous Expense	2,500	2,820	9,820	10,150
			5,736	2,820	9,820	10,150
		Enforcement/Inspections/Response	2,000	2,000	2,000	2,000
10.300.66300	01.26.4720	Hazardous Materials Enforcement	2,000	2,000	2,000	2,000
			2,007	2,000	2,000	2,000
				510		
		Vehicle FIR 1591		2,850	6,400	6,400
		2019 Ford Explorer				
		Fire Detail v3				
					fy2022 has 5 months	77 expenses

General Fund: Fire Department (#10.300)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Actual	Projected	Budget
		Lease ends 5/31/2024: Driver = Chief John Umek VIN: 1FM5K8B81KGA39543 EntFleet# 236849				
		FIR 1598 2019 Ford F250 Lease ends 1/31/2025: Driver = Danny Roark VIN: 1FT7W2B67KEG47799 EntFleet# 238FBK	8,310	8,310	8,310	8,310
		1599 Command Vehicle (2017)				
		60 month Lease: Battalion Chief				
		EKG 3 units for Ambulances, 10 years ending 2031, maint & repairs included			23,535	23,535
10.300.80200	01.26.4999	Lease Principal	8,310	11,670	38,245	38,245
			9,909	38,245	38,245	38,245
		Loan Principal: Ambulance unit# 1548			49,940	-
		Loan Principal: Engine unit# 1517			-	-
		Loan Principal: Illinois Finance Authority	20,000	20,000	-	-
10.300.80300	01.26.4870	Loan Principal	20,000	20,000	49,940	-
			20,000	-	49,940	-
		Loan Interest: Ambulance unit# 1548 2.0% rate estimate			4,745	
		Loan Interest: Engine unit# 1517 2.0% rate estimate				
		Loan Interest IFA	372	372		
10.300.80310	01.26.4870	Loan Interest	372	372	4,745	-
			372	-	4,745	

General Fund: Police Department (#10.310)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024 YE Projected	2025
			Actual	Actual	Budget		Budget
10.310.40000	01.18.4000	Full Time Wages	4,807,081	4,516,371	5,139,330	4,349,606	5,348,560
10.310.40010	01.18.4001	Part Time Wages	25,019	109,054	96,000	131,648	135,650
10.310.40025	01.18.4025	Workers Comp Wages	42,313	194,906	170,000	56,667	107,260
10.310.40060	01.18.4007	Police Special Detail		33,101	40,000	11,000	25,000
10.310.40100	01.18.4010	Overtime - 1.5x	38,300	22,356	40,000	15,000	30,000
10.310.40110	01.18.4005	Overtime - Straight	61,640	47,361	22,500	35,289	40,000
10.310.40120	01.18.4011	Overtime - 2.0x	908	(335)		-	-
10.310.40130	01.18.4014	Overtime - Sworn Police	824,201	843,774	850,000	750,000	850,000
10.310.40300	01.18.4022	Sick Leave Sell Back		11,279	15,000	15,000	-
		SubTotal Salaries and Wages:	5,799,462	5,777,868	6,372,830	5,364,209	6,536,470
10.310.41000	01.18.4030	Health Insurance - ER	436,388	545,593	657,900	657,900	605,425
10.310.41020	01.18.4035	Dental Insurance - ER	39,035	41,030	49,125	49,125	56,020
10.310.41023	01.18.4036	Vision Insurance - ER		4,367	5,300	5,300	2,090
10.310.41030	01.18.4072	Life Insurance - ER	5,035	11,170	10,815	10,815	10,405
10.310.41130	01.18.4465	Police Pension Contribution - ER	2,133,763	2,163,650	3,859,500	3,859,500	5,014,030
10.310.41140	01.18.4020	IMRF - ER	34,603	14,123	11,000	11,000	6,150
10.310.41200	01.18.4070	Social Security - ER	30,182	26,781	31,150	34,598	34,355
10.310.41220	01.18.4071	Medicare - ER	77,881	79,350	92,406	59,064	93,765
10.310.54031	01.18.4031	HSA ER Match		9,114		1,252	-
		SubTotal Employee Benefits:	2,756,887	2,895,179	4,717,196	4,688,554	5,822,240
10.310.42000	01.18.4310	Travel & Training	20,981	30,362	63,000	63,000	63,000
10.310.42010	01.18.4440	Dues & Memberships	6,780	20,700	24,000	20,626	36,240
10.310.42100	01.18.4690	Uniforms	25,485	44,122	62,000	40,000	40,000
10.310.42110	01.18.4060	Uniforms Allowance		225	12,000	6,300	10,300
		SubTotal Employee - Other:	53,246	95,409	161,000	129,926	149,540
10.310.52013	01.18.4412	Body Cam Video Services		115,339	138,000	114,391	160,000
10.310.50110	01.18.4413	Police Policy Consulting- Lexipol		25,285	18,000	18,053	19,500
10.310.50120	01.18.4414	Northern IL Police Crime Lab		48,929	52,000	47,908	49,000
10.310.50900	01.18.4400	Other Professional Services	152,390	146,653	108,000	108,000	186,078
		SubTotal Professional Services:	152,390	336,206	316,000	288,352	414,578
10.310.51015	01.18.4225	Utilities - Wireless Connection Squads		8,826	13,500	13,500	13,500
10.310.51020	01.18.4230	Utilities - Telephone	17,610	17,598	17,000	10,300	12,000
		SubTotal Utilities:	17,610	26,423	30,500	23,800	25,500
10.310.52003	01.18.4407	Board Up Service		2,838	4,200	2,809	-
10.310.52015	01.18.4495	Dispatch Services	311,225	234,964	729,310	513,310	655,189
10.310.52060	01.18.4320	Postage	321	48	250	100	250
10.310.52065	01.18.4340	Printing & Publishing	3,318	9,723	6,150	6,000	6,000
10.310.52070	01.18.4341	Software Licensing & Annual Fees	99,532	101,739	115,625	115,625	125,308
10.310.52100	01.18.4100	Maintenance - Buildings	6,926	2,897	5,000	4,315	7,000
10.310.52110	01.18.4120	Maintenance - Equipment	12,957	10,411	27,800	15,022	27,405
10.310.52115	01.18.4180	Maintenance - Other				-	-
10.310.52150	01.18.4110	Maintenance - Vehicles	93,294	64,623	69,800	85,151	91,190
10.310.52160	01.18.4110	Maintenance - Vehicle Accidents		-	10,000	3,333	10,000
10.310.52200	01.18.4280	Rentals		-	-	-	-
10.310.52500	01.18.4460	Animal Control	2,023	8,853	7,000	7,200	7,500
10.310.52600	01.18.4470	Other Communications Services	14,269	42,338	30,320	32,594	38,454
		Credit: Mundelein E911					
		SubTotal Purchased Services:	543,865	478,433	789,455	785,459	968,296
10.310.60010	01.18.4660	Gasoline	80,998	115,088	110,000	90,000	100,000
10.310.60020	01.18.4670	Supplies - Maintenance		287		-	-
10.310.60030	01.18.4650	Supplies - Office	8,146	3,826	5,000	3,500	5,000
10.310.60040	01.18.4680	Supplies - Operating	310 Police	56,262	15,730	21,000	18,000
						79	23,844

General Fund: Police Department (#10.310)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		SubTotal Commodities:	145,406	134,929	136,000	111,500	128,844
10.310.61000	01.18.4941	Small Equipment	-	4,004	20,000	20,000	500
		SubTotal Equipment:	-	4,004	20,000	20,000	500
10.310.65080	01.18.4850	Miscellaneous Expense	14,688	1,884	2,500	5,000	3,250
10.310.65081	01.18.4852	Misc. Expense- Meals		5,924	8,500	6,649	9,625
10.310.65082	01.18.4853	Misc. Expense- Task Force Meals		3,362	5,500	3,575	5,665
10.310.65083		Misc. Expense- Show With A Cop			11,000	1,000	1,000
10.310.66000	01.18.4700	Prisoner Meals	74	1,138	1,500	660	1,500
10.310.66100	01.18.4810	Investigations Expenses	7,095	3,345	5,000	1,790	5,000
10.310.66102	01.18.4325	Special Investigations Unit		-	2,500	500	8,240
10.310.66105	01.18.4856	K9 Training & Expenditures		3,932	8,840	8,840	9,105
10.310.66200	01.18.4820	Crime Prevention Expenses	6,987	3,186	3,500	1,000	11,497
		SubTotal Other Expenses:	28,844	22,770	48,840	29,014	54,882
10.310.75000	01.18.4940	Equipment		59,806		-	
10.310.76000	01.18.4930	Vehicles				-	
		SubTotal Capital Programs:	0	59,806	0	-	0
10.310.80200	01.18.4999	Lease Principal	63,717	118,495	158,530	158,530	220,767
10.310.80210	01.18.4875	Lease Interest					
		SubTotal Debt Service:	63,717	118,495	158,530	158,530	220,767
Total Police:			9,561,427	9,949,522	12,750,351	11,599,344	14,321,617

General Fund: Police Department (#10.310)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY 2023	FY2024	FY2024	FY2025
			Actual	Actual	Budget	Projected	Budget
10.310.42000	01.18.4310	Adjustment mrp			(19,000)		
		Bankcard charges					
		Advanced training	30,000	29,000	5,000	5,000	5,000
		Animal control training	1,000	2,000			
		Basic training-New recruits	43,000	30,000	15,000	15,000	15,000
		Basic Instructor					
		College of Dupage					
		Criminal investigations & juvenile training	4,000	7,000	4,000	4,000	4,000
		Evidence Technicians	4,000	4,500	4,500	4,500	4,500
		FBI- Leeda Inc					
		Firearms training	5,000	6,000	6,000	6,000	6,000
		IDEOA Annual Training	1,500	1,500	1,500	1,500	1,500
		K-9 Training	4,000				
		Leadership Training Supervisors (1)		500	3,000	3,000	3,000
		Mileage	2,000				
		North East Multi-Regional Training (NEMRT)	9,000	9,000	9,000	9,000	9,000
		Seminars, Workshops, Conferences	1,000	8,000	8,000	8,000	8,000
		State certification-LEADS	3,000	3,000	3,000	3,000	3,000
		Taser Class & taser supplies	1,500	1,500	1,500	1,500	1,500
		Traffic	1,000	2,000	2,500	2,500	2,500
		Travel & Training	110,000	85,000	63,000	63,000	63,000
			20,981	24,785	85,000	40,000	63,000
10.310.42010	01.18.4440	Frontline Public Safety					
		Caine Development Group					
		ILEAS					
		MCAT					500
		Northwest Police Academy					
		Lake County Major Crime Unit	1500	2,500	2,500	4,000	2,500
		Lake County State's Attorney	5000	5,000	5,000	2,500	5,000
		Mid-States Crime Information Center (MOCIC)	500	500	500	5,000	200
		Notary Public	200	200	470	500	800
		Lake County Juvenile Association	150	150	150	200	200
		Lake County Chiefs of Police	150	200	200	150	150
		Illinois Association of Chiefs of Police	800	800	800	200	800
		International Association of Chiefs of Police	800	800	800	800	800
		National Organization of Black Law Executives	240	240	240	800	240
		Illinois Animal Control	800	50	50		50
		NMERT	4060	9,000	8,600	50	9,000
		National Internal Affairs Association	800	-	-	9,000	-
		NIPAS Membership					15,000
		Misc Memberships	1000	1,000	1,000	1,000	1,000
		Dues & Memberships	16,000	20,440	20,310	24,200	36,240
			6,780	9,538	20,440	20,440	36,240
10.310.42100	01.18.4690	Badges/Name tags	500	1,000	2,500	2500	2,000
		Body armor-protective vests	14,000	20,000	14,000	14000	13,000
		Boot Replacement	9,500	10,000	1,000	1000	1,000
		Leather goods-holsters, belts, radio holders	1,000	3,500	3,000	3000	2,000
		New uniforms	19,000	25,000	17,000	17000	15,000
		Uniform replacement	6,000	10,000	9,000	9000	7,000
		Uniforms	50,000	69,500	46,500	46,500	40,000
			25,485	23,452	69,500	50,000	40,000
10.310.42110	01.18.4700	Evidence Custodian - contractual					70,000
		Cyber Lab- fees: Lake Co State's Attorney's Office		5,000	5,000	5000	5,305
		Ajilon- Daphne Reyes	81,400		103,000	103000	109,273
		The Blue Line		Police Detail (2)		81	1,500

10.310.50900	01.18.4400	Other Professional Services	81,400	5,000	108,000	108,000	186,078
			152,390	92,201	19,000	100,000	186,078

10.310.52015	01.18.4495	Credit E911 Funds at Mundelein	(470,800)	-216000	(216,000)	(216,000)	
		Mundelein Contract thru fy2024	650,000	695,250	716110	716,110	737,593
		Fiber connection NC to Mundelein			13200	13,200	13,596
		Dispatch Services	650,000	224,450	513,310	513,310	535,189
			311,225	12,320	224,450	218,200	535,189

10.310.52065	01.18.4340	Fingerprint cards	500	250	250	250	250
		Business cards				350	
		Forms/notices	6,000	3,500	3500	3,500	1,985
		Hiring ads					
		Non-traffic tickets	1,000	500	500	500	515
		Parking tickets	2,000	500	500	500	500
		The Blue Line Recruitment		500	500	500	1,500
		Tow receipts	500	400	400	400	400
		Uniform traffic tickets	1,000	500	500	500	500
10.310.52065	01.18.4340	Printing & Publishing	11,000	6,150	6,150	6,150	6,000
			3,318	8,299	6,150	8,500	6,000

10.310.52070	01.18.4341	Adjustment mrp					
		CAPERS RMS)	45,000	15,000	15000	15,000	
		Enroute: Lake County Emergency- MNTC- CAD System		11,200	11890	11,890	12,247
		Flock Group Inc- License plate annual fees			free	free	16,000
		New World maintenance- Report Management Sys (RMS)					7700
		New World maintenance- CADS					6125
		Tyler Credit to Lake County					-13825
		Hardware new squads					
		Miscellaniou equipment	2,000				
		Quicket - eCrash and e-Ticketing	28,800	28,300	29000	29,000	
		Brazos - eCrash and eTicketing					6,400
		Porter Lee Corp (BEAST)			1000	1,000	1,030
		Shotspotter			39600	39,600	39,600
		Squad Tablets					
		TriTech Software Systems: Vision Air Software Updat	75,450				
		US Fleet Tracking	10,800	10,800	9100	9,100	9,373
		Venngage.com (infographics Diaz \$20mo)			240	240	240
		Thomas Reuters- Frontline			4680	4,680	4,820
		ID Networks- Annual Software			4615	4,615	4,753
		ID Networks- Live scan interface			500	500	8,515
		Flock ESO					15,000
		COP FTO					3,430
		E-Spatial					1,400
		Court Smart	10,600				2,500
10.310.52070	01.18.4341	Software Licensing & Annual Fees	172,650	65,300	115,625	115,625	125,308
			99,532	173,261	65,300	76,415	125,308

Miscellaneous							
Bicycle repairs							
Johnson Controls Security- alarms all City Hall					3500	3,500	3,605
Total Parking Solutions- Changed Parking Meters	4,120						
Camera maintenance	5,000	2,500					4,000
Computer/printer maintenance	2,750	3,000		4000	4,000		3,000
Intoxilizer	750			3000	3,000		
MDT line lease	6,000	6,000					
Panic Alarms	3,000	3,800		6000	6,000		3,800
Portable radio maintenance	8,000			3800	3,800		2,000
Preemptive lights	1,000	1,000					
Radar units	2,000						
Service agreements	4,000	4,000					4,000
Taser cartridges and maintenance	10,000	5,000			4000		6,000
Police Detail (2)						4,000	
						82	

10.310.52110	01.18.4120	Weapons maintenance Maintenance-Equipment	1,000	1,000	6000	6,000	1,000			
			47,620	26,300	1,000	30,300	27,405			
			12,957	17,184	26,300	26,300	27,405			
10.310.52150	01.18.4110	Maintenance-Vehicles	Body repairs	3,000	5,000	5000	5,000	5,150		
			Brake replacement/repair	5,500						
			Car wash	2,000	2,000	2000	2,000	2,060		
			Decommission Vehicles 4 per year @ \$450			1800	1,800	1,800		
			Engine tune- ups	1,000	-					
			Enterprise Maintenance Program: 33 non-leased vehicles		1,980	1980	1980	2,039		
			Front end alignment	3,500						
			General maintenance & repair	15,000	55,000	55000	55,000	76,000		
			Miscellaneous	1,000	1,000			4,141		
				31,000	64,980	65,780	65,780	91,190		
				93,294	51,182	64,980	66,000	91,190		
10.310.52500	01.18.4460	Animal Control	Animal control equipment	1,200						
			Animal control services	20,000	750	750	750	1,250		
			Annual fee for BFI (animal disposal)	500	300	300	300	300		
			Annual license for animal pound	50	50	50	50	50		
			Bait for animal traps	300	100	100	100	100		
			Cat litter/pet odor control chemicals	700	300	300	300	300		
			Fat Cat	20,000						
			Food for animals	5,000	500	500	500	500		
			Hospital(s), veterinarian care	19,000	5,000	5000	5,000	5,000		
				66,750	7,000	7,000	7,000	7,500		
				2,023	7,051	7,000	7,000	7,500		
10.310.52600	01.18.4470	Other Communications Services	FCC Licensing		920	920	920	948		
			LEADS-state computer terminal fee	23,800	4,700	4700	4,700	4,841		
			Technology Management- Comm Svcs Stwd		5,500	5500	5,500	5,665		
			Motorola Solutions- StarCom21 radio subscription	22,000	19,200	19200	19,200	27,000		
				45,800	30,320	30,320	30,320	38,454		
10.310.60030	01.18.4650	Supplies - Office		14,269	10,758	30,320	42,170	38,454		
			2000							
			Office Supplies	10250	6,500	6500	6,500	3,970		
			Copier paper	1250	1,000	1000	1,000	1,030		
			Miscellaneous	1500	1,000			-		
10.310.60040	01.18.4680	Supplies - Operating		15,000	8,500	7,500	7,500	5,000		
				8,146	5,536	8,500	5,000	5,000		
			Ammunition (practice, duty, shotgun)	17,000	10,000	10000	10,000	7,500		
			Cameras	500	1,000	1000	1,000			
			Cintas first aid supplies		700	700	700	1,644		
			Crossing Guard supplies							
			Evidence supplies	10,000	3,000	3000	3,000	3,000		
			Fingerprint supplies	500	500	500	500			
			Food for K-9 patrol dogs	3,800						
			Fuses/flares for accidents and traffic control	1,700	3,000	3000	3,000	1,500		
			Intoxilizer supplies	700	1,000	1000	1,000	1,000		
			Jail supplies	3,000	4,500	4500	4,500	2,000		
			Pepper spray	500	500	500	500	500		
			Portable radio batteries	2,500	3,000	3000	3,000	3,000		
			Royal Laundry & Cleaner		1,000	1000	1,000	1,200		
			Targets	2,000	2,000	2000	2,000	2,500		
			Undercover squad registration fees	1,000	-					
				43,200	30,200	30,200	30,200	23,844		
				56,262	21,903	30,200	17,500	23,844		
Animal control equipment				1,200				500		
Chairs 3 @ \$375 ea				1,125						
Portable Radio- new officers (2)				13,000						
Chair- Daphne										
Radar Guns (2)					4,000					
Police Detail (2)								83		

		Zebra Printers- Squad Cars	4,000	20000	20000
10.310.61000	01.18.4941	Small Equipment	-	23,325	20,000
			0	23,325	6,000
					500
		Community Days: candy, ice cream	750	750	750
		Community Outreach: National Night Out, Spec Olympics	2,000	2000	2,000
		Flowers- funerals,			
		Holidays: Halloween	250	250	250
		Holidays: Christmas	250	250	250
10.310.65080	01.18.4850	Miscellaneous Expense	-	3,250	3,250
			14,688	21,378	3,250
				3,250	2,200
					3,250
		Chief's Luncheon	2,500	2,500	2,500
		Cook Outs, Awards Ceremony,...	5,500	5,500	5,500
		Veteran's Day lunch			
		Crossing Guard Lunch	175	175	175
		Lunch- City Meetings	1,000	1,000	1,000
		Water for Office	450	450	450
10.310.65081	01.18.4852	Misc. Expense- Meals	-	9,625	9,625
			0	72	9,625
				8,500	9,625
		Task Force Meals			
10.310.65082	01.18.4853	Misc. Expense- Task Force Meals		5,500	5,500
			-	5,500	5,500
			0	0	5,500
				5,500	5,665
		Transcripts& other investigative expenses			
10.310.66100	01.18.4810	Investigative Expense		8,000	8,000
			-	8,000	8,000
			7,095	839	8,000
				4,500	5,000
		Poligraphs related to active investigations			
10.310.66102	01.18.4325	Police Special Investigations Unit		8,000	8,000
			-	8,000	8,000
			0	0	8,000
				2,500	8,240
		Training- 4 times year NC hosts			
		Canine Development Group subscription	4,800	4800	4,800
				140	140
		Food for K-9 patrol dogs	2,700	2400	2,400
				1,500	1,500
		K9 Medical Care			
10.310.66105	01.18.4856	K9 Training & Expenditures	-	9,000	8,840
			0	46	9,000
				8,240	9,105
		Citizens Police Academy			
		Crime Stoppers	16,600	15,000	15000
			5,000	5,000	5000
		Community policing	3,500	4,500	4500
			400	400	400
		Justice planning/development			
		National Night Out- Tshirts, stickers, badges			
		Community Days: VARS Candy			
10.310.66200	01.18.4820	Crime Prevention	25,500	24,900	24,900
			6,987	3,276	24,900
				2,000	11,497

General Fund: Public Works (#10.400)

BS&A Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
10.400.40000	01.28.4000	Full Time Wages	666,927	763,700	1,033,635	825,275	985,375
10.400.40050		Voluntary Separation				-	-
10.400.40110		Overtime - Straight					
10.400.40100	01.28.4010	Overtime - 1.5x	44,723	26,078	40,000	27,070	40,000
		SubTotal Salaries and Wages:	711,650	789,778	1,073,635	852,344	1,025,375
10.400.41000	01.28.4030	Health Insurance - ER	107,595	121,906	165,000	126,287	164,495
10.400.41020	01.28.4035	Dental Insurance - ER	8,410	8,646	15,740	10,750	14,250
10.400.41023	01.28.4036	Vision Insurance - ER		1,005	1,550	1,860	1,505
10.400.41030	01.28.4072	Life Insurance - ER	1,346	2,827	3,275	3,142	3,675
10.400.41140	01.28.4020	IMRF - ER	67,217	39,724	36,000	26,100	30,695
10.400.41200	01.28.4070	Social Security - ER	40,072	41,647	62,755	44,267	64,385
10.400.41220	01.28.4071	Medicare - ER	10,122	16,388	15,600	8,094	14,870
		SubTotal Employee Benefits:	234,762	232,143	299,920	220,499	293,875
10.400.42000	01.28.4310	Travel & Training	179	8,978	12,000	8,000	12,000
10.400.42010	01.28.4440	Dues & Memberships	3,873	2,566	4,980	3,000	6,000
10.400.42100	01.28.4690	Uniforms	11,870	19,510	20,000	12,000	18,000
		SubTotal Employee - Other:	15,922	31,054	36,980	23,000	36,000
10.400.50200	01.28.4360	Engineering Services	90,465	258,206	170,000	190,284	200,000
10.400.50900	01.28.4400	Other Professional Services	307,690	126,331	22,623	10,000	22,625
		SubTotal Professional Services:	398,155	384,537	192,623	200,284	222,625
10.400.51020	01.28.4230	Utilities - Telephone	3,954	2,934	4,000	2,556	4,000
		SubTotal Utilities:	3,954	2,934	4,000	2,556	4,000
10.400.52005	01.28.4401	Contractual Services			139,491	123,000	120,000
10.400.52025	01.28.4343	Janitorial Services	10,200	9,331	82,500	65,000	80,000
10.400.52036	01.28.4409	Lawn Mowing Svc - City Property		31,105	113,300	105,030	118,965
10.400.52040		Pest Control		28,500	8,750	7,000	8,750
10.400.52045	01.28.4415	Snow Removal		48,665	125,000	86,000	125,000
10.400.52056	01.28.4416	Street Sweeping		24,586	50,000	40,000	40,000
10.400.52060	01.28.4320	Postage	28	210.85	103	-	100
10.400.52065	01.28.4340	Printing & Publishing	1,035	509	750	400	500
10.400.52070	01.28.4341	Software Licensing & Annual Fees	600	300	-	-	-
10.400.52095	01.28.4380	Medical Services			-	-	-
10.400.52100	01.28.4100	Maintenance - Buildings	7,530	14,258	162,500	150,000	162,500
10.400.52105	01.28.4150	Maintenance - Grounds	1,612	5,306	5,500	5,500	5,000
10.400.52110	01.28.4120	Maintenance - Equipment	36,535	90,755	139,400	150,000	150,000
10.400.52115	01.28.4180	Maintenance - Other			100	-	-
10.400.52120	01.28.4132	Maintenance - Signage		7,075	12,000	12,000	12,000
10.400.52127	01.28.4135	Maintenance - Street Lighting			111,749.06	50,000	85,000
10.400.52130	01.28.4130	Maintenance - Streets	24,207	35,436	325,000	150,000	250,000
10.400.52135	01.28.4136	Maintenance - Traffic Signals		20,376	60,000	44,000	50,000
10.400.52140	01.28.4137	Maintenance - Striping			5,000	-	5,000
10.400.52145	01.28.4138	Maintenance - Utility Systems		0	2,500	-	2,500
10.400.52150	01.28.4110	Maintenance - Vehicles	78,016	52,592	90,000	150,000	150,000
10.400.52160	01.28.4112	Maintenance - Vehicle Accidents		0	10,000		
10.400.52200	01.28.4280	Rentals		1,922	2,730	4,000	4,500
10.400.52550	01.28.4770	Mosquito Control				31,000	28,500
		SubTotal Purchased Services:	161,685	622,972	1,400,403	1,202,930	1,443,315

General Fund: Public Works (#10.400)

BS&A Account	Account	Description	Fiscal Year				
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
10.400.60010	01.28.4660	Gasoline	10,874	60,519	50,000	55,000	55,000
10.400.60020	01.28.4670	Supplies - Maintenance	8,212	4,541	15,000	22,000	35,000
10.400.60030	01.28.4650	Supplies - Office	1,381	757	1,000	1,000	1,000
10.400.60040	01.28.4680	Supplies - Operating	20,174	15,988	35,000	35,000	35,000
		SubTotal Commodities:	40,641	81,804	101,000	113,000	126,000
10.400.61000	01.28.4941	Small Equipment	-	8,214	7,000	1,000	8,000
		SubTotal Equipment:	-	8,214	7,000	1,000	8,000
10.400.65080	01.28.4850	Miscellaneous Expense	7,236	1,142	3,000	1,000	3,000
10.400.65100	01.28.4800	Reimbursements	59	90	1,000	500	1,000
		SubTotal Other Expenses:	7,295	1,232	4,000	1,500	4,000
Not Needed	01.28.4930	Vehicles		-			
10.400.75000	01.28.4940	Equipment	5,891	30,710			
		SubTotal Capital Programs:	5,891	30,710	-	-	-
10.400.80200	01.28.4999	Lease Principal	11,667	45,609	115,654	115,654	161,177
10.400.80210	01.28.4875	Lease Interest					
		SubTotal Debt Service:	11,667	45,609	115,654	115,654	161,177
Total PW-Streets:			1,591,622	2,230,988	3,235,215	2,732,767	3,324,367

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description				
			FY 2022	FY2023	FY2024	FY2025
			Actual	Projected	Budget	Budget
		APWA Road Scholar Program	3,000		8,000	8,000
		APWA Seminars and Events	1,000	1,000	4,000	4,000
		Leadership Training Supervisors (1)				
		Miscellaneous Training	2,500	1,500		
10.400.42000	01.28.4310	Travel & Training	6,500	2,500	12,000	12,000
			6,804	7,500	12,000	12,000
		APWA	10,250	1,500	2,100	3,120
		ICMA				
		Illinois Public Works		250	250	250
		IPWMAN	250	250	300	300
		LCTA			1,080	1,080
		NBWW			1,250	1,250
		Prime Membership				
		Miscellaneous expense				
10.400.42010	01.28.4440	Dues & Memberships	12,000	4,330	4,980	6,000
			5,817	4,330	4,980	6,000
		Safety Boots	2,700	15,620		
		Weekly Uniforms (Cintas)		2,500	2,000	2,000
		Winter Clothing		9,620	9,620	10,000
		Miscellaneous (gloves, safety lens, etc)		4,000	4,000	4,000
				180	2,000	2,000
10.400.42100	01.28.4690	Uniforms	19,000	15,620	17,620	18,000
			12,562	18,000	20,000	18,000
		Engineering		206,000		10,000
		GIS Updates and Assistance			10,000	30,000
		Trotter And Associates,I			190,000	130,000
		Miscellaneous expense				160,000
10.400.50200	01.28.4360	Engineering Services	206,000	200,000	170,000	200,000
			203,488	200,000	170,000	200,000
		Chicago Tribune		1,000		
		Corrective Asphalt Mater				
		Geary Electric				
		Frost RWIS				6,500
		Murray And Trettel Inc		8,400	8,400	8,400
		Olmos Landscaping Inc				
		Patch Work- Schroeder			11,980	
		Street Striping				
		Tri State Platinum Lands				
		Weather By Request		4,100	4,223	5,000
		fy2023 we paid annual fire extinguisher inspection from here- Reliable Fire & Safety				
		Miscellaneous expense		71,000	210	10,000
10.400.50900	01.28.4400	Other Professional Services	71,000	25,690	22,623	22,625
			336,650	40,000	22,623	22,625
		Swalco		9,880	8,000	10,000
		PW Assistance/Special Projects: Bob Miller		325,000	115,000	115,000
		In Detail (2)			87	

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Projected	Budget	Budget
			325,000	124,880	123,000	125,000
10.400.52005	01.28.4401	Contractual Services				
		City Hall & Metra-Cleaning			70,000	69,000
		Building Supplies- Chirikos occassional			500	1,000
		PW Building	10,000	9,600	12,000	10,000
10.400.52025	01.28.4343	Janitorial Services			10,000	9,600
					82,500	80,000
					10,362	12,000
					82,500	80,000
10.400.52040		Pest Control				
		Monthly Pest Control				8,750
						8,750
					-	8,750
					8,750	8,750
					0	8,750
					8,750	8,750
10.400.52045	01.28.4415	Snow Removal				
		Outsourced Snow/Ice-City Hall				60,000
		Outsourced Snow/Ice-Metra & Alleys				55,000
						60,000
					-	115,000
					115,000	125,000
					0	115,000
					125,000	125,000
					1,200	28,400
		nonPW: Repairs and maintenance				110,000
		nonPW: Peterson Plumbing - sump pumps \$23,450 8.15.2022				113,300
		nonPW: Electrical repairs				14,000
		nonPW: Overhead doors				8,000
		nonPW: Lock Services				3,000
		nonPW: Engineering				2,500
						2,575
		PW: Overhead Doors & Operator	5,000	600	10,000	10,000
		PW: Locker room improvements, painting,	4,000			
		PW: Rolling Gate & Operators	2,500		2,500	3,500
		PW: Roof Leak Repair	5,000		10,000	5,000
		PW: Facility Lighting	2,500		2,500	2,500
10.400.52100	01.28.4100	Maintenance - Buildings			20,200	29,000
					162,500	162,500
					5,405	29,000
					162,500	162,500
						290
		Chemical				2,500
		Mulch				2,500
10.400.52105	01.28.4150	Maintenance - Grounds			5,000	290
					5,000	5,000
					290	4,500
					5,500	5,000
					16,000	
		nonPW: Miscellaneous				20,000
		nonPW: HVAC				40,000
		nonPW: Generator Services				4,000
		nonPW: Overhead doors				
		nonPW: Compressor Services				2,400
		nonPW: Electrical service				3,000
						3,000
		PW: Forestry Equip Maint	4,000	7,500	10,000	10,000
		PW: Streets Equip Maint	8,000	15,000	30,000	35,000
		PW: Snow/Ice Equip Maint	4,000	15,000	30,000	30,000
10.400.52110	01.28.4120	Maintenance - Equipment			32,000	37,500
					139,400	150,000
					37,035	50,000
					139,400	150,000

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Projected	Budget	Budget
		Comed				
		Constellation New Energy				
		Geary Electric			50,000	
		Knockdowns replacement assemblies			75,000	
		Outage Repairs				
		Miscellaneous	135,000	135,000	135,000	
10.400.52127	01.28.4135	Maintenance - Street Lighting	135,000	135,000	135,000	125,000
			0	150,000	50,000	125,000
		Alley Program			100,000	100,000
		Road Preservation- Corrective Asphalt Mater			50,000	50,000
		ADA crosswalk & sidewalk rehabilitation	15,000	5,000	20,000	20,000
		Where is Cold Patch- Peter Baker budgeted???				
		Alley repairs	30,000	10,000	35,000	20,000
		Pavement Marking			10,000	10,000
		Pavement Preservation-Crackfilling			60,000	
		Street repairs/replacement/upgrade	15,000	15,000	50,000	50,000
10.400.52130	01.28.4130	Maintenance - Streets	60,000	30,000	325,000	250,000
			21,981	80,000	325,000	250,000
		25,000	63,522	122		
		Engine Oil- Olsen				
		Enterprise Fleet monthly maint. Veh 30-485 Vin: ##34XR3		578	578	
		Enterprise Fleet Repairs	15,500		40,000	40,000
		Enterprise Maintenance Program: 15 non-leased vehicles		900	900	50,000
		Enterprise Maint- PW Unit# 486 full maint			150	600
		Glass and radiator repair	2,000		8,000	8,000
		Hose and tire repair	2,500		5,000	7,500
		Repair parts and supplies	10,000		25,000	33,400
		Truck body repairs	5,000	20,000	8,000	8,000
		US Fleet Tracking- 7 Internationals GPS			2,400	2,500
10.400.52150	01.28.4110	Maintenance - Vehicles	60,000	85,000	90,150	150,000
			78,850	85,000	90,000	150,000
		6,500				
		nonPW: Cintas - mats, hand soap,...			20,000	15,000
		PW: Aggregates, Fencing, Hoses, etc	2,200	1,500	5,000	5,000
		PW: Where is Cold Patch- Peter Baker budgeted???		In fy2023 it was charged here.		
		PW: Bolts, Fasteners, Paint & Hardware	2,000	1,000	2,500	2,500
		PW: Hand and Small power tools	-	1,120	5,000	10,000
		PW: Personal Protection Equipment	3,000	1,000	2,500	2,500
		PW: Virus & hygiene Supplies	1,300	1,300		
10.400.60020	01.28.4670	Supplies - Maintenance	15,000	5,920	35,000	35,000
			11,308	10,500	15,000	35,000
		6,216				
		14th Glenn per agreement- C Force Construction				
		Banners & Flags & Hardware		3,000		3,000
		Battery & Core				3,000
		Board Ups				
		Curb Painting				
		Gravel Durapatcher		2,500		-
		Holiday Decorations		4,000		10,000
		PW Detail (2)				5,500

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Projected	Budget	Budget
		Landscap				
		Printer				
		Pumps, supplies & parts	500		8,000	10,000
		Safety Fencing	5,000		5,000	5,000
		Sign/Posts and paint	3,000	30,000	5,000	8,500
		Small tools,shovels & sprayers	5,000			3,000
		Transmitters 4				
		Trash liners				
		Update BLK Map Mundelein NCP				
		Wanco				
10.400.60040	01.28.4680	Supplies - Operating	23,000	36,216	31,000	35,000
			<u>71,091</u>	<u>37,500</u>	<u>35,000</u>	<u>35,000</u>
		Concrete forms		2,020		
		Chain Saws, Concrete Saws,..			6,000	6,000
		Confined Space Rescue System		5,200		
		Office small equipment			310	1,000
		Additional 10ft straight forms, not originally budgeted fy2023				
		Frontline- confined space rescue system				
		Hand Tools			1,000	1,000
10.400.61000	01.28.4941	Small Equipment	-	7,530	7,000	8,000
			<u>0</u>	<u>7,530</u>	<u>7,000</u>	<u>8,000</u>
		CDL License Allowance		1,000	1,000	1,000
10.400.65100	01.28.4800	Reimbursements	1,000	1,000	1,000	1,000
			<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
			96,000			
		High Pressure Washer steam cleaner				
		LeRoy Township spreader				
		Walk Behind Street Stripper				
		Tredroc- front end loader tires				
10.400.75000	01.28.4940	Equipment	96,000	-	-	-
			<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
		PWK Unit 302 (Andre) order in cy2026, delivery fy2027				
		PWK Unit 304 (Rob) order in cy2026, delivery fy2027				
		PWK Unit 401 (Chirikos) ordered 2.13.2023, delivery should be pr	est		est	
		2023 Nissan Frontier		1,450	9,000	9,000
		Service charge due at lease			400	
		Equipment: mini-light bar, corner lights, no snow plow			1,000	
		PWK Unit 402 (previous ECD 204)		3,600	14,400	14,400
		2023 Chevy 2500 Silverado with plow				
		VIN: 2GC4YME78P1704260				
		EntFleet# 26LPBH				
		Western Plow (\$8,586 X 25% down payment)		2,150		
		PWK Unit 481			5,850	5,850
		2022 Ford F-550 with utility box Quote: 5815556				
		VIN: 1GDHK24K77E58887				
		PW Detail (2)			90	

General Fund: Public Works (#10.400)

Detail of Budgeted Expenditures

BS&A Account	Account	Itemized Description	FY 2022	FY2023	FY2024	FY2025
			Actual	Projected	Budget	Budget
		EntFleet# 2373W4 <i>full maintenance is included in monthly payment vin# 1FDUF5HN6NDA16131 (EF#255XJM) Enterprise will sell vehicles & credit Snowplow attachment not originally included in quote</i>			(3,000)	
					7,885	
100% vehicle	PWK 485	EntFleet# 30-485 <i>2019 Ford F550: XL 4x4 SD Regular Cab 145 in. WB DRW VIN: 1FDUF5HY7KDA25816 EntFleet# 234XR3</i>	52,400	10,020	10,020	10,020
		PWK Unit 486 (Ed ordered) <i>2022 Ford F550 XL 4x4 SD Reg Cab 145 in VIN: 1FDUF5HN6NDA16132 EntFleet# 255XKS Down pay dump truck (\$33,464 X 50%) NC will not have a vehicle to sell 2.6.2023 Bob- City will purchase a Bennell spreader, already orde</i>		3,120	12,480	12,480
				16,732		
				18,000		
50% vehicle	EntFleet# 30-400, Ed's truck 50%	<i>vehicle transfer to Fire Chief 12/xx/2021</i>	1,870			
			7 months of charges			
		Unit 500 replacement: 2023 Western Star 47X <i>\$179,222 X 50% down payment of after market amount owed at the end of lease, so we own it Sell current unit 500- Enterprise will credit sale proceeds towards vehicle Other Administrative Charges</i>			19,104	45,850
		Unit 501 replacement: 2023 Western Star 47X <i>nts in fy2023 with Chipper Box \$175,000 X 50% down payment of after market chipper box X 50% down payment of after market amount owed at the end of lease, so we own it Sell current unit 500- Enterprise will credit sale proceeds towards vehicle Other Administrative Charges</i>			46,400	46,400
						17,177
10.400.80200	01.28.4999	Lease Principal	52,400	64,827	115,654	161,177
			<u>11,166</u>	<u>64,817</u>	<u>115,654</u>	<u>161,177</u>



Special Revenue Funds

SPECIAL REVENUE FUNDS

	Actual fy2022	Actual fy2023	Projected Year End fy2024	Budget fy2025
<u>#11 Grant Fund</u>				
5/1 Beginning Fund Balance	(31,787)	138,956	(399,680)	(333,173)
Revenues	1,350,991	751,124	331,174	6,812,801
Expenditures	(1,180,248)	(1,289,760)	(264,667)	(6,852,801)
4/30 Ending Fund Balance	138,956	(399,680)	(333,173)	(373,173)
<u>#20 Motor Fuel Tax Fund</u>				
5/1 Beginning Fund Balance	2,386,437	2,561,746	3,526,195	4,010,214
Revenues	1,933,820	1,762,545	1,633,152	1,372,315
Expenditures	(1,742,291)	(798,096)	(1,149,133)	(2,234,500)
4/30 Ending Fund Balance	2,577,966	3,526,195	4,010,214	3,148,029
<u>#21 Community Development Block Grant Fund</u>				
5/1 Beginning Fund Balance	280,296	263,924	(285,339)	(90,687)
Revenues	(16,132)	(6,556)	573,294	183,000
Expenditures	(240)	(542,707)	(378,642)	(167,480)
4/30 Ending Fund Balance	263,924	(285,339)	(90,687)	(75,167)
<u>#22 Federal Forfeiture Fund</u>				
5/1 Beginning Fund Balance	77,539	77,631	77,718	72,958
Revenues	92	87	140	140
Expenditures	-	-	(4,900)	(47,000)
4/30 Ending Fund Balance	77,631	77,718	72,958	26,098
<u>#23 State Seizure Fund</u>				
5/1 Beginning Fund Balance	74,966	89,656	56,135	56,034
Revenues	27,824	9,128	4,624	3,010
Expenditures	(13,134)	(42,649)	(4,725)	(35,000)
4/30 Ending Fund Balance	89,656	56,135	56,034	24,044

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#24 Downtown Redevelopment TIF Fund</u>				
5/1 Beginning Fund Balance	1,371,542	1,370,415	169,945	179,165
Revenues	544	19,768	9,220	5,000
Expenditures	(1,671)	(1,220,238)	-	-
4/30 Ending Fund Balance	<u>1,370,415</u>	<u>169,945</u>	<u>179,165</u>	<u>184,165</u>

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#25 Sheridan Crossing TIF Fund</u>				
5/1 Beginning Fund Balance	(2,621,164)	(603,953)	(30,495)	(30,495)
Revenues	5,500	625,965	-	-
Expenditures	(80,383)	(52,507)	-	-
4/30 Ending Fund Balance	<u>(2,696,047)</u>	<u>(30,495)</u>	<u>(30,495)</u>	<u>(30,495)</u>

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#26 Skokie Highway Redevelopment TIF Fund</u>				
5/1 Beginning Fund Balance	274,426	391,440	722,864	1,252,997
Revenues	477,289	343,919	558,989	458,000
Expenditures	(360,275)	(12,495)	(28,856)	(83,000)
4/30 Ending Fund Balance	<u>391,440</u>	<u>722,864</u>	<u>1,252,997</u>	<u>1,627,997</u>

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#27 Grant Place Operating Fund</u>				
5/1 Beginning Fund Balance	69,133	69,222	(3,381)	(3,381)
Revenues	169,793	548,387	-	-
Expenditures	(169,704)	(620,990)	-	-
4/30 Ending Fund Balance	<u>69,222</u>	<u>(3,381)</u>	<u>(3,381)</u>	<u>(3,381)</u>

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#28 Grant Place Capital Fund</u>				
5/1 Beginning Fund Balance	1,073,089	530,598	1,392	1,392
Revenues	(22,197)	(11,489)	-	-
Expenditures	(294)	(517,717)	-	-
4/30 Ending Fund Balance	<u>1,050,598</u>	<u>1,392</u>	<u>1,392</u>	<u>1,392</u>

Grant Fund (Fund 11)

BS&A Account	New Vision Account	Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year 2025
			Actual	Actual	Budget	YE Projected	Budget Budget
		<i>Beginning Fund Balance</i>	(31,787)	138,956	(399,680)	(399,680)	(333,173)
Revenue							
		Grant					
11.000.33050	10.00.3152	Grant Proceeds - DECO	343,850	636,024	113,975	113,975	
11.000.33090	10.00.3162	IDOT Grant (Sheridan Rd Diet)	90,000	-	-	-	
11.000.33300	10.00.3161	IHDA- Strong Community Prog 1.0	226,569	-	-	-	
11.000.33310	10.00.3160	IHDA- Strong Community Prog 1.5					
11.000.33320	10.00.3159	IHDA Land Bank (IHDA APP round 4)	230,031	-			
11.000.33410	10.00.3151	Grant Proceeds - DOJ COAP Opioid				200,000	
11.000.33500	10.00.3172	Grant- Police License Plate Reader					
11.000.33051		Federal Grant Sheridan Crossing Cleanup			4,000,000		4,000,000
11.000.33052		Grant-DCEO Sheridan Crossing					2,000,000
11.000.33505		Crime Prevention- Johnson/Allen			102,199		497,801
		SubTotal Grant:	890,450	636,024	4,113,975	216,174	6,697,801
11.000.38027	10.00.3158	Reimbursables - Metra NC Renovation	353,948				
11.000.38062	10.00.3157	Donations - SYEP	16,500				
11.000.38063	10.00.3154	Donations - Warhawks Summer Up	90,000	115,000	90,000	115,000	115,000
11.000.33806	10.00.3806	Building Renovation Interest	93	100			
		SubTotal Other Revenue:	460,541	115,100	90,000	115,000	115,000
		Total Revenue:	1,350,991	751,124	4,203,975	331,174	6,812,801
Expenditure							
11.000.50450	10.92.4400	Opioid Resource Ctr- Prof Svc	28,912	-			200,000
11.000.65150	10.92.4920	Opioid Resrce Ctr-Other Improv (AbbVie)	5,683		8,972		
11.000.67401	10.97.4540	IHDA Abandonment Land Bank: Demolition	235,345	-	-		
11.000.67402	10.98.4400	IHDA Abandoned Property Engineering	676				
11.000.67403	10.98.4541	IHDA Abandoned Property FastTrack Demolition	23,961	3,519			
11.000.67405	10.99.4453	IHDA Strong Community 1.0		47,547	100,000	2,278	
11.000.67406	10.99.4454	IHDA Strong Community 1.5		41,188	50,000		
11.000.67600	10.93.4400	Warhawks Summer Up Program	82,638	108,427	105,000	78,843	115,000
11.000.67601	10.93.4401	Student Youth Employment Program		4,766			
		SubTotal Other Expenses:	377,215	205,447	263,972	81,121	315,000

Grant Fund (Fund 11)

BS&A Account	New Vision Account	Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year 2025
			Actual	Actual	Budget	YE Projected	Budget
11.000.71200		Building Improvements- DCEO			427,143		
11.000.71200	10.94.4400	DCEO: Other Prof Svc- Engineering	21,330				
11.000.71200	10.94.4850	DCEO: Misc Expense	937				
11.000.71200	10.94.4910	DCEO: Bldg Improv- Council Chambers	292,945		113,975	113,586	
11.000.71200	10.94.4920	DCEO: Other Improv- City Hall Roof	50,905				
11.000.71200	10.94.4930	DCEO: Other Improv- Fire Alarm					
11.000.71400	10.96.4920	Other Improvements	285,561				
11.000.72040	10.89.4920	Sheridan Rd Diet (Abbvie)	105,232	27,593			
11.000.75015	10.89.4923	Surveillance Cameras		470,406		360	497,801
11.000.75020		Federal Grant Sheridan Crossing Cleanup			5,500,000		6,000,000
11.000.75220	10.87.4919	License Plate Readers (15 Flock)					
11.000.75280	10.89.4924	Abbvie Grant- Shotspotter		54,000	40,000	39,600	40,000
11.088.54400	10.88.4400	Other Prossional Services	30,568				
11.094.54850	10.93.4850	Misc Expense	3,789	764			
11.094.54910	10.96.4910	Building Improvements- Metra	10,540	104,408		30,000	
11.097.54400	10.97.4400	Other Prossional Services	1,226				
		SubTotal Capital Outlay:	803,033	1,084,313	5,653,975	183,546	6,537,801
		Total Expenditures:	1,180,248	1,289,760	5,917,947	264,667	6,852,801
		Surplus/(Deficit)	170,743	(538,636)	(1,713,972)	66,507	(40,000)
		Ending Fund Balance	138,956	(399,680)	(2,113,652)	(333,173)	(373,173)

Motor Fuel Tax (Fund 20)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2024 Budget
		Beginning Fund Balance	2,386,437	2,561,746	3,526,195	3,526,195	4,010,214
Revenue							
20.000.32200	06.00.3110	MFT - State	705,828	712,438	690,000	725,008	725,000
20.000.32205	06.00.3114	MFT - Transportation Renewal Fund	545,280	567,680	500,000	659,813	525,000
20.000.32300	06.00.3906	IDOT Roadway Maintenance	65,343	27,172		27,172	22,315
		SubTotal Intergovernmental:	1,316,451	1,307,290	1,190,000	1,411,993	1,272,315
20.000.33080	06.00.3113	Grant Proceeds - Build Illinois	596,321	357,792			
		SubTotal Grants:	596,321	357,792			
20.000.37000	06.00.3801	Interest Income	1,886	98,904	40,000	221,159	100,000
20.000.33806	06.00.3806	Investment Income	12,606	9,950			
20.000.33813	06.00.3813	Investment Activity- C Schwab		(4,836)			
20.000.37040		Gain/(Loss) on Investments					
		SubTotal Interest Income:	14,492	104,019	40,000	221,159	100,000
20.000.38070	06.00.3904	Miscellaneous Revenue	6,556	(6,556)			
20.000.38070	06.00.3980	Reimbursable					
		SubTotal Other Revenue:	6,556	(6,556)			
			Total Revenue:	1,933,820	1,762,545	1,230,000	1,633,152
Expenditures							
20.000.50200	06.48.4360	Engineering Services	178,288				
20.000.50202	06.48.4361	Engineering-Maintenance		187,500	10,174	175,000	
20.000.50204	06.48.4362	Engineering-Projects		44,266	439,000	234,262	439,000
20.000.50900	06.48.4400	Other Professional Services	15,588				
		SubTotal Professional Services:	193,876	44,266	626,500	244,436	614,000
20.000.51000	06.48.4260	Utilities - Electric	114,064	52,282	170,000	227,826	250,000
		SubTotal Utilities:	114,064	52,282	170,000	227,826	250,000
20.000.52005	06.48.4401	Contractual Services	89,848	24,443			
20.000.52120	06.48.4132	Maintenance - Signage	2,580				
20.000.52125	06.48.4130	Maintenance - Streets		398,481			
20.000.52127	06.48.4270	Maintenance - Street Lighting	119,721	78,563			
20.000.52132	06.48.4131	Maintenance - Striping					
20.000.52135	06.48.4133	Maintenance - Traffic Signals	30,508	9,512			
		SubTotal Purchased Services:	242,657	510,999			
20.000.60050	06.48.4680	Supplies - Pavement Materials	13,084	7,005	10,000	3,000	10,000
20.000.60080	06.48.4402	Supplies - Snow & Ice Control (de icing)	75,372	106,353	110,500	34,175	110,500
		SubTotal Commodities:	88,456	113,358	120,500	37,175	120,500
20.000.72000	06.48.4130	Infrastructure - Roadways			1,250,000	639,696	1,250,000
20.000.78000	06.48.4920	Other Improvements	1,103,238	77,191			
		SubTotal Capital Outlay:	1,103,238	77,191	1,250,000	639,696	1,250,000
Not Needed	Not Needed	Reserve for Argonne Street Project	-	-	-	-	-
		SubTotal Reserve	-	-	-	-	-
			Total Expenditures:	1,742,291	798,096	2,167,000	1,149,133
							2,234,500

Motor Fuel Tax (Fund 20)

BS&A Account	New Vision Account	Description	Fiscal Year				
			2022	2023	2024	2024	2025
		<i>Surplus/(Deficit)</i>	191,529	964,449	(937,000)	484,019	(862,185)
		Ending Fund Balance	2,577,966	3,526,195	2,589,195	4,010,214	3,148,029
		Year end adjustments	(16,220)				
		Ending Fund Balance- Adjusted	2,561,746	3,526,195	2,589,195	4,010,214	3,148,029

Special Revenue Fund - MFT (Fund 20)

Detail of Budgeted Expenditures

BS&A Account	New Vision Account	Itemized Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
20.000.50202	06.48.4361	Engineer cost est is 15% of Infrastructure Roadways Engineering-Maintenance			187,500	150,000	175,000
			-	-	187,500	150,000	175,000
			-	-	187,500	10,174	175,000
20.000.50204	06.48.4362	Engineering Services for MFT Project (TAI) Lewis and Buckley Intersection Ph 1 (Civiltech) Lewis and Buckley Intersection Ph 2 (Civiltech) Arrgonne Dr. Reconstruction Ph 1 (Civiltech) Arrgonne Dr. Reconstruction Ph 2 (Civiltech) 1.19.2023 per Steve: IDOT allows City to proceed, pay invoices, then seek reimbursement from IDOT Sheridan Rd. Bikepath Ph 1 (Ciorba Group)			139,000 10,000 30,000 50,000 50,000 30,000	135,000 10,000 30,000 50,000 185,000 30,000	144,000 - 30,000 50,000 185,000 30,000
			-	-	309,000	145,000	439,000
			-	-	439,000	234,262	439,000
					170,000	170,000	250,000
20.000.51000	06.48.4260	Rate 23 street light rates- ComEd owned Rate 25 - City Owned AEP Energy (3000 S Sheridan Rd Comed Constellation New Energy			153,297	170,000	170,000
					153,297	170,000	250,000
					153,297	250,000	250,000
20.000.52005	06.48.4401	Alley Paving & C Force Construction Road Preservation- Corrective Asphalt Mater Street Sweeping- TKG Environmental Miscellaneous Contractual Services					
			-	-	-	-	-
					11,875		
20.000.52120	06.48.4132	Upgrades and replacements Traffic Control & Protec Lake County Treasurer Miscellaneous Maintenance - Signage			8,830 3,045		
			-	-	11,875	-	-
					11,875		
20.000.52127	06.48.4270	Ameresco Comed Knockdowns replacement assemblies Miscellaneous Maintenance - Street Lighting			172,142		
			-	-	172,142	-	-
					172,142		
20.000.52135	06.48.4133	Traffic signal knockdowns/emergency repairs Traffic Signal Maintenance (Meade Electric) State Treasurer State Treasurer Idot Lake County Treasurer Miscellaneous Maintenance - Traffic Signals			2,500 28,000 5,466 2,733 2,657 6,144	21,200 5,466 2,733 2,925 1,676	
			-	-	29,838	47,500	34,000
					47,500		
20.000.60050	06.48.4680	Pavement Materials Peter Baker & Son Co. Prime,Tacks&Seal Co. Lester'S Material Servic Supplies - Pavement Materials			16,431	10,000	10,000
			-	-	16,431	10,000	10,000
					45,000		10,000
20.000.60080	06.48.4402	Morton Salt Miscellaneous Supplies - Snow & Ice Control (de icing)			103,246	110,500	110,500
			-	-	103,246	110,500	110,500
					103,246	150,000	110,500

Special Revenue Fund - MFT (Fund 20)

Detail of Budgeted Expenditures

BS&A Account	New Vision Account	Itemized Description	Fiscal Year		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025	
			Actual	Actual	Budget	YE Projected	Budget	
20.000.72000	06.48.4130	Regular Roadway Resurfacing (6.7%, 15 year resurfacing cycle) mrp Reduction based on lack of revenue Infrastructure - Roadways			2,461,536 (1,211,536)	2,461,536 (1,211,536)	2,481,228 (1,231,228)	
					-	1,250,000	1,250,000	1,250,000
								1,250,000
20.000.78000	06.48.4920	Brothers Asphalt Paving, Ciorba Group, Inc. Civiltech Engineering,In Peter Baker Schroeder Asphalt Services Trotter And Associates,I Street Program per CIP Other Improvements			587,232	-	-	-
					587,232			
						587,232		

Community Development Block Grant (Fund 21)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	280,296	263,924	(285,339)	(285,339)	(90,687)
		Revenue					
21.000.33070	15.00.3150	Grant Proceeds . HUD	-		597,921		
21.000.33200	15.00.3152	Grant Proceeds . CDBG Funding			154,030	572,106	181,000
		SubTotal Grants:	-	-	751,951	572,106	181,000
21.000.37000	15.00.3801	Interest Income			1,956		1,188
21.000.37020	15.00.3802	Investment Income	2,640	2,311	-		-
21.000.37040	15.00.3806	Gain/(Loss) on Investments	(18,772)	(10,823)	-	-	-
		SubTotal Investment Income:	(16,132)	(6,556)	-	1,188	2,000
Not Needed	15.00.3932	Gain on Sale of Land	-	-	-	-	-
Not Needed	15.00.3999	CDBG- Holding	-	-	-	-	-
		SubTotal Other Revenue:	-	-	-	-	-
		Total Revenue:	(16,132)	(6,556)	751,951	573,294	183,000
		Expenditures					
21.000.65020	15.66.4451	Investment Fees	214	146			
		SubTotal Other Expenses:	214	146	-	-	-
21.000.74005	15.66.4920	Sanitary Sewer Lining	26	542,561	154,030	378,642	167,480
21.000.78000	15.66.4920	Other Improvements					
		SubTotal Capital Outlay:	26	542,561	154,030	378,642	167,480
		Total Expenditures:	240	542,707	154,030	378,642	167,480
		Surplus/(Deficit)	(16,372)	(549,263)	597,921	194,652	15,520
		Ending Fund Balance	263,924	(285,339)	312,582	(90,687)	(75,167)
		Year end adjustments					
		Ending Fund Balance- Adjusted	263,924	(285,339)	312,582	(90,687)	(75,167)

Special Revenue Fund - CDBG Fund (Fund 21)

Detail of Budgeted Revenue

BS&A Account	New Vision Account	Itemized Description	Fiscal Year				
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Grant Proceeds					
		2019 Allocation			135,091	135,091	
		2020 Allocation			130,000	130,000	
		2021 Allocation			167,830	167,830	
		2022 Allocation			165,000	165,000	
		2023 Allocation			165,000	165,000	
21.000.33070	15.00.3150	Grant Proceeds . HUD			762,921	762,921	
					685,000		
21.000.33200	15.00.3152	Grant Proceeds . CDBG Funding			165,000	165,000	181,000
					165,000	165,000	181,000

Detail of Budgeted Expenditures

Account #	Itemized Description	Fiscal Year				
		2022	2023	2024	2024	2025
		Actual	Actual	Budget	YE Projected	Budget
15.66.4328	CDBG Sidewalk - 12-4.2.1					
15.66.43xx	CDBG Streetscape					
15.66.4340	CDBG Infrastructure		20,000			
21.000.72080	15.66.4340 CDBG Infrastructure	20,000	-	-	-	-
				715,000		
21.000.74005	15.66.4920 Sanitary Sewer Lining			154,030	378,642	167,480
				154,030	378,642	167,480
		26	542,561	154,030	378,642	167,480
21.000.78000	15.66.4920 Other Improvements			60,000	25	-
				60,000	25	-
				-	60,000	

Federal Forfeiture Fund (Fund 22)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	77,539	77,631	77,718	77,718	72,958
		Revenue					
22.000.36104	31.00.3120	Federal Forfeited Property (DEA)	90				
22.000.36106	31.00.3130	Federal Forfeited Property (DOJ)	-	-	-	-	-
		SubTotal Fines & Forfeitures	90	-	-	-	-
22.000.37000	31.00.3801	Interest Income	2	87	-	140	140
22.000.37020	31.00.3806	Investment Income	-	-	-	-	-
22.000.37040		Gain/(Loss) on Investments	-	-	-	-	-
		SubTotal Investment Income:	2	87	-	140	140
		Total Revenue:	92	87	-	140	140
		Expenditures					
22.000.42000	31.31.4310	Travel & Training	-	-	-	-	-
		SubTotal Employee Other:	-	-	-	-	-
22.000.60040	31.31.4680	Supplies - Operating	-	-	-	-	-
		SubTotal Commodities:	-	-	-	-	-
22.000.75000	31.31.4940	Equipment			77,630	-	
22.000.65040		Rental of Sub Station				4,900	12,000
22.000.78000	31.31.4920	Other Improvements	-	-	-	-	35,000
		SubTotal Capital Outlay:	-	-	77,630	4,900	47,000
		Total Expenditure:	-	-	77,630	4,900	47,000
		Surplus/(Deficit):	92	87	(77,630)	(4,760)	(46,860)
		Ending Fund Balance	77,631	77,718	88	72,958	26,098

State Seizure Fund (Fund 23)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	74,966	89,656	56,135	56,135	56,034
		Revenue					
24.000.36130	38.00.3810	State of Illinois Awards	25,507	9,067		4,610	3,000
24.000.36135	38.00.3804	Seizure Reimbursement	2,301	51		4	-
		SubTotal Fines & Forfeitures:	27,808	9,118	-	4,614	3,000
24.000.37000	38.00.3801	Interest Income	16	10		10	10
		SubTotal Interest Income:	16	10	-	10	10
		Total Revenue:	27,824	9,128	-	4,624	3,010
		Expenditures					
23.000.65080	38.38.4560	Miscellaneous Expense	13,134	4,045	-		-
		SubTotal Other Expenses:	13,134	4,045	-	-	-
23.000.75000	38.38.4940	Equipment	-	38,604	78,537	4,725	
23.000.78000	38.38.4920	Other Improvements	-	-	-	-	35,000
		SubTotal Capital Outlay:	-	38,604	78,537	4,725	35,000
		Total Expenditure:	13,134	42,649	78,537	4,725	35,000
		Surplus/(Deficit)	14,690	(33,521)	(78,537)	(101)	(31,990)
		Ending Fund Balance	89,656	56,135	(22,402)	56,034	24,044

Downtown TIF Redevelopment Area (Fund 24)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	1,371,542	1,370,415	169,945	169,945	179,165
Revenue							
24.000.37000	65.00.3801	Interest Income	544	19,768	15	9,220	5,000
24.000.37040		Gain/(Loss) on Investments					
		SubTotal Investment Income:	544	19,768	15	9,220	5,000
24.000.38070		Miscellaneous Revenue	-	-	-	-	-
24.000.38320	65.00.3901	Sale of Property					
		SubTotal Other Revenue:	-	-	-	-	-
		Total Revenue:	544	19,768	15	9,220	5,000
Expenditures							
24.000.50000	65.65.4350	Audit Services		6,250			
24.000.50900	65.65.4400	Other Professional Services	1,671				
		SubTotal Contractual:	1,671	6,250	-	-	-
24.000.99030	65.65.4722	Transfer - Series 2007B	-	1,213,988	-		
		SubTotal Transfer Out:	-	1,213,988	-	-	-
24.000.78000	65.65.4920	Other Improvements					
			-	-	-	-	-
		Total Expenditures:	1,671	1,220,238	-	-	-
		Surplus/(Deficit):	(1,127)	(1,200,470)	15	9,220	5,000
		Ending Fund Balance	1,370,415	169,945	169,960	179,165	184,165

Sheridan Crossing TIF II (Fund 25)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Beginning Fund Balance	678,836	2,696,047	3269505	3269505	3269505
		Less: Land Held for Resale	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)
		Beginning Fund Balance	(2,621,164)	(603,953)	(30,495)	(30,495)	(30,495)
		Revenue					
25.000.37000	64.00.3401	Rent	5,500	500	-	-	-
25.000.37000	64.00.3801	Interest Income	-	-	-	-	-
		SubTotal Investment Income	5,500	500	-	-	-
25.000.39052	64.00.3955	Transfer In - Debt Svc 2014A	-	625,465	-	-	-
		SubTotal Transfers In	-	625,465	-	-	-
		Total Revenue:	5,500	625,965	-	-	-
		Expenditures					
25.000.50000	64.64.4350	Audit Services					
25.000.50900	64.64.4400	Other Professional Services	80,383	52,507	-	-	-
25.000.50905	64.64.4883	Defeasance Bonds					
		SubTotal Professional Services:	80,383	52,507	-	-	-
25.000.78000	64.64.4930	Other Improvements			-	-	-
		SubTotal Capital Outlays:	-	-	-	-	-
		Total Expenditures:	80,383	52,507	-	-	-
			(74,883)	573,458	-	-	-
		Ending Fund Balance	(2,696,047)	(30,495)	(30,495)	(30,495)	(30,495)

Skokie Highway TIF (Fund 26)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year		
			2022	2023	2024	2024	2025 Budget		
Beginning Fund Balance			274,426	391,440	722,864	722,864	1,252,997		
Revenue									
26.000.30080	66.00.3007	Property Tax - TIF Increment	425,403	324,535	425,000	486,020	425,000		
		SubTotal Taxes:	425,403	324,535	425,000	486,020	425,000		
Not Needed	66.00.3802	Interest-Wealth Management	-	-	-	-	-		
26.000.37000	66.00.3801	Interest Income	399	19,384	3,000	75,371	3,000		
		SubTotal Investment Income:	399	19,384	3,000	75,371	3,000		
26.000.38010	66.00.3902	Reimbursables - Legal Services	43,030			(2,403)	15,000		
26.000.38025	66.00.3984	Reimbursables - Engineering	8,457				15,000		
26.000.38070	66.00.4850	Miscellaneous Revenue	-	-	-	-	-		
		SubTotal Other Revenue:	51,487	-	-	(2,403)	30,000		
		Total Revenue:	477,289	343,919	428,000	558,989	458,000		
Expenditures									
26.000.50000	66.66.4350	Audit Services							
26.000.50400	66.66.4211	Legal Settlements for Condemnation	130,000						
26.000.50900	66.66.4400	Other Professional Services	107,347	12,495	60,000		30,000		
		SubTotal Professional Services:	237,347	12,495	60,000	-	30,000		
<i>Credit for overpayment 7/2021</i>									
26.000.65012	66.66.4443	Economic Incentive- EMCO	122,928		27,072	28,856	53,000		
		SubTotal Other Expenses:	122,928	-	27,072	28,856	53,000		
26.000.78000	66.66.4920	Other Improvements	-	-	-	-	-		
		SubTotal Capital Outlay:	-	-	-	-	-		
		Total Expenditures:	360,275	12,495	87,072	28,856	83,000		
		Surplus/(Deficit)	117,014	331,424	340,928	530,133	375,000		
		Ending Fund Balance	391,440	722,864	1,063,792	1,252,997	1,627,997		

Skokie Highway TIF (Fund 26)

BS&A Account	New Vision Account	Description	Fiscal Year				
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		Ancel Glink					
		Comprehensive Plan			12,495	60,000	
		Kane McKenna Assoc					
		Renzi & Assoc- property appraisal					
		Trotter & Associates					
		Details	82,405		30,000	30,000	30,000
26.000.50900	66.66.4400	Other Professional Services	82,405	12,495	90,000	30,000	30,000

Grant Place Operating Fund (Fund 27)

BS&A Account	New Vision Account	Description	Fiscal Year				
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
		<i>Beginning Fund Balance</i>	69,133	69,222	(3,381)	(3,381)	(3,381)
		Revenue					
27.000.34200	78.00.3401	Rental Income	96,788	3,150.32			
27.000.34220	78.00.3402	Rent - Common Area Maint	43,059	(475.00)			
27.000.34230	78.00.3403	Rent - Real Estate	29,906	-			
		SubTotal Charges for Services:	169,753	2,675	-	-	-
27.000.37000	78.00.3801	Interest Income	40	14,216			
27.000.37020	78.00.3802	Investment Income	-	-			
27.000.38320	78.00.3901	Sale of City Property		531,496			
		<i>Closing costs + property taxes</i>					
27.000.38070	78.00.3904	Miscellaneous Revenue	-	-	-	-	-
		SubTotal Other Revenue:	40	545,712	-	-	-
		Total Revenue:	169,793	548,387	-	-	-
		Expenditure					
<i>Not Needed</i>	78.78.4350	Audit Services			-	-	-
27.000.50900	78.78.4400	Other Professional Services	29,272	528			
<i>Not Needed</i>	78.78.4500	Legal Fees			-	-	-
		SubTotal Professional Services:	29,272	528	-	-	-
27.000.51000	78.78.4260	Utilities	20,220	1,795			
27.000.51020	78.78.4230	Utilities - Telephone	1,587	421			
		SubTotal Utilities:	21,807	2,216	-	-	-
27.000.53100	78.78.4210	Building Insurance			-	-	-
		SubTotal Insurance:	-	-	-	-	-
27.000.52024	78.78.4570	Pest Control	836	76			
27.000.52025	78.78.4343	Janitorial Services	2,375				
27.000.52100	78.78.4100	Maintenance - Buildings	24,340	772			
27.000.52105	78.78.4150	Maintenance - Grounds	31,055	1,070			
27.000.52300	78.78.4402	Refuse Collection	4,634	471			
		SubTotal Purchased Services:	63,240	2,389	-	-	-
27.000.60020	78.78.4670	Supplies - Maintenance	144				
27.000.65040	78.78.4444	Real Estate Taxes Expense	55,241				
27.000.71900	78.78.4918	Bldg Improv- Athletico Build Out		160,700			
		SubTotal Other Expenses:	55,385	160,700	-	-	-

Grant Place Operating Fund (Fund 27)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
27.000.99051	78.78.4780	Transfer Out - 51 Debt Svc Grant PI	-	455,157			
		SubTotal Transfer Out:	-	455,157	-	-	-
		Total Expenditures:	169,704	620,990			
		Surplus/(Deficit)	89	(72,603)			
		<i>Ending Fund Balance</i>	69,222	(3,381)	(3,381)	(3,381)	(3,381)

Grant Place Capital Fund (Fund 28)

BS&A Account	New Vision Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
		Beginning Fund Balance	1,593,089	1,050,598	1,392	1,392	1,392
		Fund Balance: Land Held For Resale	(520,000)	(520,000)			
		Beginning Fund Balance (Adjusted)	1,073,089	530,598	1,392	1,392	1,392
		Revenue					
28.000.37000	79.00.3801	Interest Income	-	-	-	-	-
28.000.37020	79.00.3802	Investment Income		3,180	-	-	-
28.000.37040	79.00.3806	Gain/(Loss) on Investments	(22,197)	(14,891)			
not needed?	79.00.3901	Sale of City Property					
		SubTotal Investment Income:	(22,197)	(11,711)	-	-	-
28.000.38070	79.00.3904	Miscellaneous Revenue		222			
		SubTotal Other Revenues:	-	222	-	-	-
		Total Revenue:	(22,197)	(11,489)	-	-	-
		Expenditure					
28.000.50900	79.79.4400	Other Professional Services	294	-	-	-	-
		SubTotal Professional Services:	294	-	-	-	-
28.000.65020	79.79.4451	Investment Fees		202			
		SubTotal Contractual Services:	-	202	-	-	-
28.000.99051	79.79.4780	Transfer Out - 51 Debt Svc Grant PI	-	517,515			
		SubTotal Transfer Out:	-	517,515	-	-	-
		Total Expenditures:	294	517,717	-	-	-
		Surplus/(Deficit)	(22,491)	(529,206)	-	-	-
		Ending Fund Balance	1,050,598	1,392	1,392	1,392	1,392

Fund 40: General Capital Fund

	Actual fy2022	Actual fy2023	Projected Year End fy2024	Budget fy2025
5/1 Beginning Fund Balance	(142,206)	(131,921)	5,096,950	5,369,199
Grant Proceeds	-	6,271,106	147,000	1,600,000
Interest Income	-	-	-	-
Other Financing Sources	10,285	-	-	3,003,800
Transfers In	-	-	1,003,788	
Revenues	10,285	6,271,106	1,150,788	4,603,800
Land & Land Improvements	-	371,175	-	-
Building & Improvements	-	-	245,285	75,000
Furniture & Fixtures	-	116,064	116,065	600,000
Infrastructure - Roadways	-	4,336	2,718	1,170,000
Infrastructure - Stormwater	-	38,509	47,863	2,200,000
Equipment	-	210,742	-	27,500
Vehicles	-	232,378	369,799	388,530
IT Hardware & Software	-	69,032	96,808	178,680
Other Capital & Improvements	-	-	-	-
Expenditures	-	1,042,235	878,539	4,639,710
4/30 Ending Fund Balance	(131,921)	5,096,950	5,369,199	5,333,289

Fiscal Year	Revenue	Capital Expenditures	ENDING Fund Balance
FY2023	\$ 6,271,106	\$ 1,042,235	\$ 5,096,950
FY2024	\$ 1,150,788	\$ 878,539	\$ 5,369,199
FY2025	\$ 4,603,800	\$ 4,639,710	\$ 5,333,289
FY2026	\$ 4,192,934	\$ 8,894,615	\$ 631,608
FY2027	\$ 2,142,517	\$ 3,361,910	\$ (587,785)
FY2028	\$ 1,701,138	\$ 1,986,920	\$ (873,567)
FY2029	\$ 334,946	\$ 1,907,000	\$ (2,445,621)

Capital Project Fund (Fund 40)

BS&A	New Vision	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024 YE Projected	2025
Account	Account		Actual	Actual	Budget		Budget
		Beginning Fund Balance	(142,206)	(131,921)	5,096,950	5,096,950	5,369,199
		Revenue					
95.00.3950	Intergovernmental		-	-	-	-	-
		SubTotal Intergovernmental:	-	-	-	-	-
40.000.33040	95.00.3150	Grant- American Rescue Plan		6,271,106			
40.000.33090		Grant- IDOT STP					
40.000.33120		Foss Park Rd (under Union Pacific bridge)				147,000	
40.000.33125		DECO Lewis Ave Detention Project Phase 1					1,500,000
40.000.33130		DECO Lewis Ave Detention Project Phase 2					
40.000.33115		Lewis & Buckley					100,000
40.000.33100		Strawberry Condos Drainage Improvements (Construction Phase		8,589,000			
		SubTotal Grants:	-	6,271,106	8,589,000	147,000	1,600,000
95.00.3801	Interest Income		-	-	-	-	-
95.00.3802	Interest -Wealth Investment		-	-	-	-	-
		SubTotal Investment Income:	-	-	-	-	-
40.000.38310		Sale of Ambulance #1548			15,000		
		Sale of Engine #1517					
		Sale of Police Vehicles					
		Sale of Public Works Vehicles					
40.000.38051		Sale of ECD Vehicles					
		Loan Proceeds- Ambulance unit #1548			230,400		
		Loan Proceeds- Engine Unit# 1517					
		Miscellaneous Revenue	10,285				
		SubTotal Other Revenues:	10,285	-	245,400	-	-
40.000.39010		Transfer In - General Fund		1,003,788	1,003,788	3,003,800	
		SubTotal Transfers In:	-	1,003,788	1,003,788	3,003,800	
		Total Revenue:	10,285	6,271,106	9,838,188	1,150,788	4,603,800
		Expenditures					
		LAND					
40.000.70000	95.95.8001	Lewis Ave Detention Pond Land Acquisition		371,175			
		Land & Land Improvements	-	371,175	-	-	-
		BUILDING & IMPROVEMENTS					
40.000.71000	95.95.4920	Building & Improvements					
40.000.71005	95.95.8200	Bldg Improv - City Hall			114,940	2,309	
40.000.71050	95.95.8201	Bldg Improv - Fire Station 1			-		
40.000.71055		Bldg Improv - Fire Station 2			47,750		
40.000.71075	95.95.8202	Bldg Improv - Police Station			261,220	71,309	
40.000.71100	95.95.8203	Bldg Improv - PW			82,750	85,885	75,000
40.000.71105		Bldg Improv - PW Green Bay			35,020	19,895	
40.000.71110	95.95.8204	Bldg Improv - PW Renken			62,750	65,887	
		Building & Improvements	-	-	604,430	245,285	75,000

Capital Project Fund (Fund 40)

BS&A	New Vision	Description	Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year	
			2022	2023	2024	2024 YE Projected	2025			
Account	Account	Actual	Actual	Budget						
<u>INFRASTRUCTURE: ROADWAYS</u>										
		Argonne Phase Ph III (Construction)		800,000						
		Foss Park Rd (under Union Pacific bridge)		500,000		2,718		650,000		
		Skim Coating-Broadway Ave						60,000		
		Lewis and Buckley						100,000		
		Sheridan Road Remediation Project						270,000		
		Sheridan Road Corridor Study		500,000				50,000		
		Sheridan Road Bike Path Phase 1		500,000				40,000		
		Sheridan Road Bike Path Phase 2								
		Sheridan Road Bike Path Phase 3 (Construction)								
Not Needed	95.95.8205	Sheridan Road Diet Feasibility Study	10th street to Infrastructure - Roadways	4,336						
40.000.72000			-	4,336	2,300,000	2,718		1,170,000		
<u>INFRASTRUCTURE: STORMWATER</u>										
40.000.72503	95.95.8206	Cleaning and Televising 10% of the Storm Sewer System		150,000	10,003	150,000				
40.000.72505	95.95.8207	Manholes, Inlets, Flared End Reconstruction, Spot Repairs		200,000		100,000				
40.000.72510	95.95.8208	Lewis Avenue Detention Pond/ Pettibone Creek (D	38,509		27,677	1,500,000				
40.000.72515		Lewis Avenue Detention Pond Phase 2 Construction								
40.000.72520		Lewis Avenue Detention Pond Phase 2 Design						200,000		
40.000.72535	95.95.8209	Strawberry Condos Drainage Improvements (Design)		372,000	10,183	125,000				
40.000.72525		Strawberry Condos Drainage Improvements (Construction Phase	453,000			125,000				
40.000.72511		Strawberry Condos Drainage Improvements(Construction Phase	8,589,000							
		Infrastructure - Stormwater	-	38,509	9,764,000	47,863		2,200,000		
<u>EQUIPMENT</u>										
		City Hall: Phone System								
40.000.75100	95.95.8210	Fire: Extracation for Engine								
40.000.75100		Fire: SCBA's								
40.000.75100		Fire: Tablets (CAD and ESO)								
40.000.75100		Fire: Thermal Imaging Camera		63,280				27,500		
		Fire: Water Craft (purchase from 2% fund)								
40.000-75200	95.95.8211	Police: Intoxilizer								
40.000-75300	95.95.8212	Public Works Equipment		147,462	41,000					
		Equipment	-	210,742	41,000	-		27,500		
<u>FURNITURE FIXTURES & ELECTRICAL</u>										
		Monument Signs						350,000		
40.000.75505		City Hall Sign Replacement		15,980	19,000	15,980				
40.000.75510		City Hall & Public Works LED lighting						100,085		
40.000.75500	95.95.8213	Furniture & Fixtures		100,084				10,000		
40.000.75510		Street Light Electrical Replace Sheridan Rd			280,000			240,000		
		Furniture & Fixtures	-	116,064	299,000	116,065		600,000		
<u>VEHICLES</u>										
		Fire unit #1517- Fire Engine								
		Fire unit #1546- Ambulance								
		Trade In- unit # 1546								
		Fire unit #1547 Ambulance (3/2023 delivery)		232,378						
		Less: Trade In old unit #1547								
		Fire unit #1548- Ambulance			245,000	369,799				
		Trade In- unit # 1548			(14,600)					

Capital Project Fund (Fund 40)

BS&A	New Vision	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
				2022	2023	2024	2024 YE Projected	2025
			PW unit #410 Ford F250					
			PW unit #411 Ford F250					
			PW unit #414 Ford F250					
			PW unit #490 Ford F550 w boom (Runion)			181,550		
			PW unit #502 Western Star 47X single axle (Bonnell quote 0163)			120,000		194,265
			PW unit #503 International 7400					
			PW unit #504 International 7400					
			PW unit #505 International 7400					
			PW unit #507 International 4900					
			PW unit #509 Western Star 47X single axle (Bonnell quote 0163)			120,000		194,265
40.000.76100	95.95.8214		Vehicles	-	232,378	651,950	369,799	388,530
			<u>IT HARDWARE & SOFTWARE</u>					
			UPS System				73,000	
			IT Basepass Switch					
			Hardware & Software Upgrade		69,032	207,334	96,808	105,680
40.000.77000	95.95.8215		IT Hardware & Sofware	-	69,032	207,334	96,808	178,680
			<u>OTHER CAPITAL & IMPROVEMENTS</u>					
40.000.78000			Other Capital & Improvements	-	-	-	-	-
			Total Expenditure:	-	1,042,235	13,867,714	878,539	4,639,710
			Surplus/(Deficit)	10,285	5,228,871	(4,029,526)	272,249	(35,910)
			Ending Fund Balance	(131,921)	5,096,950	1,067,424	5,369,199	5,333,289

General Capital Projects Fund (Fund 40)

Detail of Budgeted Revenue and Expenditures

EXPENDITURES

Account #	Itemized Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Actual	Budget	Projected	Budget
	City Hall Trash Enclosure			16,000		
	City Hall (West Wing) Aldermanic Office (renovation)					
	City Hall (West Wing) Carpet			36,050		
	City Hall (West Wing) Clerk's Office (renovation)					
	City Hall (West Wing) Employee Breakroom (renovation)					
	City Hall (West Wing) Human Resource Office(s) (renovation)					
	City Hall (West Wing) Internal Investigations Office (renovation)					
	City Hall (West Wing) IT Office (renovation)			3,090		
	City Hall (West Wing) Mailroom (renovation)					
	City Hall (West Wing) Paint			22,660		
	City Hall (West Wing) West Conference Room (renovation)					
	City Hall Bathrooms (Renovation)					
	City Hall Exterior Façade (Precast Panels Caulking)					
	City Hall Handicap Accessibility - side porch					
	City Hall Mayor's Office (renovation)					
	City Hall Security - Key FOB					
40.000.71005	95.95.8200 Bldg Improv - City Hall			77,800	-	-
					114,940	2,309
	Fire Station #1 Bathroom (add women's)					
	Fire Station #1 Lighting			2,060		
	Fire Station #1 Office (Renovation)					
40.000.71050	95.95.8201 Bldg Improv - Fire Station 1			2,060	-	-
	Fire Station #2 Bathroom (existing shared)					
	Fire Station #2 HVAC					
	Fire Station #2 Paint					
	Fire Station #2 Hose Tower Exterior Repairs					
40.000.71055	Bldg Improv - Fire Station 2				-	-
	Police Station Bathrooms			10,800		
	Police Station Carpet/Tile					
	Police Station Evidence Room (renovation)					
	Police Station Holding Cells					
	Police Station Interigation Room					
	Police Station Kitchen Room					
	Police Station Paint			20,600	16,850	
	Police Station Women's Locker Room					125,000
	Police Station Security					25,000
	Police Station Training Room (renovation)					13,770
40.000.71075	95.95.8202 Bldg Improv - Police Station			20,600	41,420	150,000
	Salt Dome					
	PW Bldg Construction - Electrical improvements due wash station					
	PW Bldg Construction - Façade repairs					75,000
	PW Bldg Construction - Parking/Site/Access Improvements					
	PW Bldg Construction - Roof Replacement					
	PW Bldg Construction - Steel Bollards					
	PW Bldg Construction - Structural improvements					
	PW Bldg Construction - Wash Bay					
	PW Bldg Design Facility Improvements					150,000

Account #	Itemized Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Actual	Budget	Projected	Budget
40.000.71100	95.95.8203 Bldg Improv - PW	-		150,000	-	75,000
				82,750	85,885	75,000
	PW (Green Bay) Bathrooms					
	PW (Green Bay) HVAC - Include Install HVAC - West Bldg					
	PW (Green Bay) Parking Lot (pavement)					
40.000.71105	Bldg Improv - PW Green Bay	-	-	-	-	-
		-	-	35,020	19,895	-
	PW (Renken) Bathrooms					
	PW (Renken) Electrical			5,000		
	PW (Renken) Exterior (Aluminum Siding)					
	PW (Renken) Fence/Rolling Gates					
	PW (Renken) Garage Doors					
	PW (Renken) HVAC			10,000	5,000	
	PW (Renken) Paint (Interior)					
	PW (Renken) Parking Lot (pavement)					
	PW (Renken) Storage Bays - Replace Steel Bollards					
	PW (Renken) Windows/Doors					
40.000.71110	95.95.8204 Bldg Improv - PW Renken	-	-	15,000	5,000	-
		-	-	62,750	65,887	-
	PW: Bonnell replace plow Nov unit 504?			7,900		
	PW: Cold Planer- asphalt mill			20,000	28,407	
	PW: Hot Box- black top patcher			40,000	39,700	
	PW: Leaf Vacuum					
	PW: Monroe snowplow 11ft			13,160		
	PW: Mower only replacement for Tractor #565				6,000	
	PW: Paint Machine & Patcher striper				12,000	
	PW: Stump Chopper					
	PW: unit #555 Air Compressor				35,000	
	PW: unit #557 Track Excavator (1997 Case 590 loader/backhoe)			65,000	66,195	
	PW: unit #559 Brush Chipper					
	PW: unit #563 Asphalt Roller (Wacker)					
	PW: unit #562 Front End Loader (with Bucket)					
	PW: unit #943 Flatbed Trailer					
40.000-75300	95.95.8212 Public Works Equipment	-		138,160	154,202	41,000
		-		147,462	#REF!	-
	Street Light Electrical Replace Sheridan Rd			235,000		240,000
	Monument Signs				350,000	
	Chairs, desks, light fixtures				10,000	
40.000.75500	95.95.8213 Furniture Fixtures & Electrical	-		235,000	-	600,000
		-			600,000	
	PW unit #502 Western Star 47X single axle (Bonnell quote 0163304)				194,265	
	PW unit #509 Western Star 47X single axle (Bonnell quote 0163305)				194,265	
40.000.76100	95.95.8214 Vehicles	-	-	-	388,530	
		-			388,530	
	Wireless Access Points				54,197	
	Backup Storage (Water Replication Backups)					
	SAN w/swtiches					
	911 Tablets/PC Tablets				34,900	
	Servers			80,000	11,235	
	Workstation, laptop and monitors			72,750	72,750	22,340

Account #	Itemized Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Actual	Budget	Projected	Budget
	Network Equipment - Firewall, Switch, Routers					48,440
	Move Cisco Core Switch Budget from 2023 to 2024					
	New UPS					73,000
	UPS System					7,000
	Firewall refresh					12,000
	Two New Firewall					2,766
40.000.77000	95.95.8215 IT Hardware & Software	-		167,516	145,182	178,680
						178,680



Debt Service Funds

DEBT SERVICE FUNDS

	Actual fy2022	Actual fy2023	Projected Year End fy2024	Budget fy2025
<u>#50 Debt Service Fund: Series 2007A</u>				
5/1 Beginning Fund Balance	41,533	37,241	428	428
Revenues	289,193	265,109	-	-
Expenditures	(293,485)	(301,922)	-	-
4/30 Ending Fund Balance	37,241	428	428	428

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#51 Debt Service Fund: Series 2007C- Grant Place</u>				
5/1 Beginning Fund Balance	396,215	377,445	1,305,072	361,376
Revenues	899,933	1,871,087	21,544	975,695
Expenditures	(918,703)	(943,460)	(965,240)	(967,285)
4/30 Ending Fund Balance	377,445	1,305,072	361,376	369,786

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#52 Debt Service Fund: Series 2014A</u>				
5/1 Beginning Fund Balance	4,474,670	5,194,507	669,540	669,540
Revenues	1,772,538	903,573	-	-
Expenditures	(1,052,701)	(5,428,541)	-	-
4/30 Ending Fund Balance	5,194,507	669,540	669,540	669,540

	<u>fy2022</u>	<u>fy2023</u>	<u>fy2024</u>	<u>fy2025</u>
<u>#53 Debt Service Fund: Series 2007B</u>				
5/1 Beginning Fund Balance	125,246	123,404	2,345	2,345
Revenues	204,089	4,868,626	-	-
Expenditures	(205,931)	(4,989,684)	-	-
4/30 Ending Fund Balance	123,404	2,345	2,345	2,345

Debt Service Fund: Series 2007A (#50.000)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
		<i>Beginning Fund Balance</i>	41,533	37,241	428	428	428
Revenue							
50.000.30070	24.00.3001	Property Tax - Debt Service	296,824	267,340	Abate	Abate	Abate
		SubTotal Taxes:	296,824	267,340	-	-	-
50.000.37000	24.00.3801	Interest Income	-	-			
50.000.37020	24.00.3802	Investment Income	1,248	1,117			
50.000.33806	24.00.3806	Wealth Investment Activity	(8,879)	(3,348)			
		SubTotal Investment Income:	(7,631)	(2,231)	-	-	-
50.000.39052	24.00.3934	Transfers In - Debt Svc 52 (old #20)	-	-	-	-	-
		SubTotal Transfer In:	-	-	-	-	-
		Total Revenue:	289,193	265,109	-	-	-
Expenses							
50.000.65020	24.24.4451	Investment Fees	101	71			
		SubTotal Other Expenses	101	71	-	-	-
50.000.80110	24.24.4870	Bond Principal- 2007A	270,000	290,000			
50.000.80100	24.24.4860	Bond Interest	22,400	11,600			
50.000.80400	24.24.4880	Fiscal Agent Fees	984	251			
		SubTotal Debt Service:	293,384	301,851	-	-	-
		Total Expenditures:	293,485	301,922	-	-	-
		Surplus/(Deficit)	(4,292)	(36,813)	-	-	-
		<i>Ending Fund Balance</i>	37,241	428	428	428	428
		<i>Prior Period Adjustment</i>					
			<u>37,241</u>				

Debt Service Fund: Series 2007C (#51.000)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
Actual	Actual	Budget	Projected	Budget			
		Beginning Fund Balance	396,215	377,445	1,305,072	1,305,072	361,376
		Revenue					
51.000.30070	22.00.3001	Property Tax - Debt Service	929,828	908,896		21,544	975,695
51.000.30080	22.00.3007	Property Tax -TIF Increment	-	-	-	-	-
		SubTotal Taxes:	929,828	908,896	-	21,544	975,695
51.000.37000	22.00.3801	Interest Income		4,339	1,000		
51.000.37020	22.00.3802	Investment Income	4,889	1,133			
51.000.33806	22.00.3806	Interest- Wealth Investment	(34,784)	(15,953)	-		
		SubTotal Investment Income:	(29,895)	(10,481)	1,000	-	-
51.000.39027	22.00.3936	Transfer In - 27 Grant PI Operating		455,157			
51.000.39028	22.00.3937	Transfer In - 28 Grant Place Capital	-	517,515			
51.000.39052	22.00.3934	Transfer In - 52 Debt Service 2014A					
		SubTotal Transfer In:	-	972,672	-	-	-
		Total Revenue:	899,933	1,871,087	1,000	21,544	975,695
		Expenses					
51.000.65020	22.22.4451	Investment Fees	396	276	100		
51.000.65040		Gain/(Loss) on Investments					
		SubTotal Other Expenses	396	276	100	-	-
51.000.80100	22.22.4870	Bond Principal- 2007C	600,000	660,000	720,000	720,000	765,000
51.000.80110	22.22.4860	Bond Interest	317,513	282,653	244,307	244,307	201,035
51.000.80400	22.22.4880	Fiscal Agent Fees & Escrow Fees	794	531	1,250	933	1,250
51.000.50905	22.22.4420	Defease Bonds- Prof Services					
51.000.80500	22.22.4883	Defease Bonds					
		SubTotal Debt Service:	918,307	943,184	965,557	965,240	967,285
		Total Expenditures:	918,703	943,460	965,657	965,240	967,285
		Surplus/(Deficit)	(18,770)	927,627	(964,657)	(943,696)	8,410
		Ending Fund Balance	377,445	1,305,072	340,415	361,376	369,786
		<i>Prior Period Adjustment</i>					
			<u>377,445</u>				

Debt Service Fund: Series 2014A (#52.000)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2024 Budget
Actual	Actual	Budget	Projected				
		Beginning Fund Balance	4,474,670	5,194,507	669,540	669,540	669,540
Revenue							
52.000.30070	20.00.3001	Property Tax - Debt Service	1,060,014	929,799	abate	abate	
52.000.30080	20.00.3007	Property Tax -TIF Increment	899,493				
		SubTotal Taxes:	1,959,507	929,799	-	-	-
52.000.37000	20.00.3801	Interest Income	1,784	73,358			
52.000.37020	20.00.3802	Investment Income	30,870	27,043	-		
52.000.33806	20.00.3806	Interest-Wealth Investment	(219,623)	(126,627)			
		SubTotal Investment Income:	(186,969)	(26,226)	-	-	-
		Total Revenue:	1,772,538	903,573	-	-	-
Expenses							
52.000.65020	20.20.4451	Investment Fees	2,501	1,719			
		SubTotal Other Expenses	2,501	1,719	-	-	-
52.000.80100	20.20.4870	Bond Principal 2014A	970,000	1,035,000			
52.000.80110	20.20.4860	Bond Interest	80,200	41,400			
52.000.80400	20.20.4880	Fiscal Agent Fees	-	-			
		SubTotal Debt Service:	1,050,200	1,076,400	-	-	-
52.000.99025	20.20.4794	Transfer Out - 25 Sheridan TIF		625,465			
52.000.99051	20.20.4780	Transfer Out - 51 Debt Svc Grant Place		3,457,557			
52.000.99065	20.20.4795	Transfer Out - Debt Svc 2007A		267,400			
		SubTotal Transfer Out:	-	4,350,422	-	-	-
		Total Expenditures:	1,052,701	5,428,541	-	-	-
		Surplus/(Deficit)	719,837	(4,524,967)	-	-	-
Ending Fund Balance							
		Prior Period Adjustment	5,194,507	669,540	669,540	669,540	669,540
			5,194,507				

Debt Service Fund: Series 2007B (#53.000)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
Actual	Actual	Budget	Projected	Budget			
		<i>Beginning Fund Balance</i>	125,246	123,404	2,345	2,345	2,345
		Revenue					
53.000.30070	29.00.3001	Property Tax - Debt Service	209,932	199,694			
53.000.30080	29.00.3007	Property Tax -TIF Increment	-	-	-	-	-
		SubTotal Property Taxes:	209,932	199,694	-	-	-
53.000.37000	29.00.3801	Interest Income		469			
53.000.37020	29.00.3802	Investment Income	955	837			
Not Needed	29.00.3806	Wealth Investment Activity	(6,798)	(3,920)			
		SubTotal Interest Income:	(5,843)	(2,614)	-	-	-
		Transfer In: Fund 24 Downtown TIF Area		3,457,557			
		Transfer In: Fund 20 2014A		1,213,988			
		SubTotal Interest Income:	-	4,671,545	-	-	-
		Total Revenue:	204,089	4,868,626	-	-	-
		Expenses					
53.000.50905	29.29.4420	Redeem & Defease Bonds- Prof Services		14,463			
53.000.65020	29.29.4451	Investment Fees	77	53			
		SubTotal Other Expenses	77	14,516	-	-	-
53.000.80100	29.29.4870	Bond Principal 2007B/ Redemption	-	4,769,620			
53.000.80110	29.29.4860	Bond Interest	205,060	205,060			
53.000.80400	29.29.4880	Fiscal Agent Fees	794	489			
		SubTotal Debt Service:	205,854	4,975,169	-	-	-
		Total Expenditures:	205,931	4,989,684	-	-	-
		Surplus/(Deficit)	(1,842)	(121,059)	-	-	-
		<i>Ending Fund Balance</i>	123,404	2,345	2,345	2,345	2,345
		<i>Prior Period Adjustment</i>					
			<u>123,404</u>				



Enterprise Funds

Enterprise Fund - Summary (Fund 07)

Net Position

Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Budget	YE Projected	Budget
Beginning Net Position	3,749,464	5,940,991	9,338,491	9,338,491	8,701,671
Revenue	8,758,800	7,770,148	16,838,330	10,112,243	16,230,172
Expenditure by Category					
Salary & Wages	1,021,107	1,060,098	1,355,130	1,137,339	1,330,590
Employee Benefits	304,541	265,634	367,745	328,200	323,231
Employee - Other	8,994	19,170	26,800	22,455	28,500
Professional Services	653,761	480,739	301,750	278,736	538,426
Utilities	654,327	436,985	563,000	534,114	547,500
Purchased Services	1,370,632	1,052,414	1,681,550	1,523,372	2,063,277
Insurance	273,000	273,000	281,190	374,920	281,190
Commodities	196,429	272,553	307,200	419,827	538,500
Other Expenses	99,396	27,853	25,200	165,212	25,000
Capital Programs & Projects	337,889	169,866	12,586,980	5,678,003	14,330,562
Debt Service	515,497	314,336	298,045	286,886	294,152
Transfer Out	2,430,000	-	-	-	-
Total Expenditures	7,865,573	4,372,649	17,794,590	10,749,063	20,300,928
Expenditure by Department					
Water	5,719,855	3,529,503	16,152,970	9,214,835	18,403,905
Sewer	1,305,851	(19,276)	649,870	540,430	822,251
Refuse	839,867	862,422	991,750	993,798	1,074,772
Total Fund Expenditures	7,865,573	4,372,649	17,794,590	10,749,063	20,300,928
GO Refunding 2014B Premium					
07.50.4021 ENT01 IMRF NET PENSION LIA ADJ	425,336				
07.51.4021 ENT01 OPEB EXPENSE	90,190				
Depreciation	782,774				
Change in Net Position	2,191,527	3,397,499	(956,260)	(636,820)	(4,070,756)
Ending Net Position	5,940,991	9,338,491	8,382,231	8,701,671	4,630,915
<i>Auditor JEs-Opeb, comp absences, deprec,...</i>					
Ending Net Position	5,940,991	9,338,491	8,382,231	8,701,671	4,630,915

Water, Sewer & Refuse Fund: Revenue (#70.000)

Account	Account	Description	Fiscal Year		Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
Revenue							
70.000.30000	07.00.3001	Property Tax - Water 2014B	285,613				
		SubTotal Taxes:	285,613	-	-	-	-
70.00.33000	07.00.3150	Grant Proceeds	-		500,000		500,000
		SubTotal Grant:	-	-	500,000	-	500,000
70.000.34300	07.00.3407	Water Usage - Commercial	297,771	283,275	284,000	331,356	289,680
70.000.34305	07.00.3401	Water Usage - Industrial	1,535,162	1,224,223	1,000,000	1,586,307	1,000,000
70.000.34310	07.00.3406	Water Usage - Residential	1,564,385	1,511,996	1,530,000	1,452,965	1,499,400
70.000.34315	07.00.3404	Water Usage - Abbott Park	929,646	877,744	925,000	308,333	943,500
70.000.34320	07.00.3405	Water Usage - Abbvie Raw Water	766,740	551,434	500,000	526,840	510,000
70.000.34325	07.00.3408	Water - Penalties/Late Charges	60,746	63,608	55,000	36,224	53,900
70.000.34330	07.00.3410	Service Restoration Fees	15,083	12,437	15,000	12,275	15,000
70.000.34335	07.00.3411	Water Meter Sales	11,446	14,278	9,500	3,725	9,690
70.000.34340	07.00.3412	Tap-on Fees	20,000	14,000	5,000	34,586	5,100
70.000.33409		Base Fees			(750)		-
70.000.34350	07.00.3418	Base Water Fees - Commercial	111,388	115,024	115,000	108,632	117,300
70.000.34355	07.00.3416	Base Water Fees - Industrial	62,484	62,595	62,600	90,504	63,852
70.000.34360	07.00.3419	Base Water Fees - Residential	557,102	559,324	555,000	559,558	566,100
70.000.34365	07.00.3417	Base Water Fees - Abbott Park	43,506	43,506	43,505	14,502	44,375
70.000.34370	07.00.3905	Raw Water Equipment - Abbvie	23,706	23,706	-	13,829	23,706
70.000.34400	07.00.3455	Sewer Usage - Commercial	124,021	111,597	110,000	123,891	112,200
70.000.34405	07.00.3453	Sewer Usage - Industrial	712,958	465,872	430,000	419,738	438,600
70.000.34410	07.00.3452	Sewer Usage - Residential	676,158	672,296	675,000	713,165	688,500
70.000.34415	07.00.3459	Base Sewer Fees - Commercial	15,555	15,424	15,965	15,417	16,284
70.000.34420	07.00.3458	Base Sewer Fees - Industrial	9,217	9,256	9,270	9,067	9,455
70.000.34425	07.00.3457	Base Sewer Fees - Residential	85,410	84,784	85,490	85,208	87,200
70.000.34430	07.00.3454	Sewer - Penalties/Late Charges	22,141	25,717	22,000	15,894	22,440
70.000.34700	07.00.3909	Refuse Hauling Fees	857,978	876,793	867,000	913,672	1,074,772
		SubTotal Charges For Services:	8,502,603	7,618,892	7,314,330	7,374,940	7,591,054
70.000.37000	07.00.3801	Interest	2,362	141,233	4,000	188,344	50,000
70.000.37020	07.00.3806	Interest - Investments	(59,296)	7,497	10,000	58,127	54,815
		SubTotal Interest:	(56,934)	148,730	14,000	246,471	104,815
70.000.39010	07.00.3927	Transfer In - General Fund	-	-	-	-	-
		Transfer From:	-	-	-	-	-
		Loan WTP Building & Grounds					
		IEPA Loan Proceeds- 2mg Water Tower					
70.000.38210	07.00.3971	IEPA Loan Proceeds- 16th Street & Kemble Transmission Main			8,000,000	2,481,182	8,024,103
		IEPA Loan Proceeds- Lead Service Line Replacement			1,000,000		
70.000.38070	07.00.3904	Miscellaneous Revenue	27,518	2,526	10,000	9,650	10,200
		SubTotal Miscellaneous:	27,518	2,526	9,010,000	2,490,832	8,034,303
		Total Water Fund Revenue:	8,758,800	7,770,148	16,838,330	10,112,243	16,230,172

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
Expenditures							
70.500.40000	07.50.4000	Full Time Wages	654,072	796,490	946,240	809,788	994,762
70.500.40010	07.50.4001	Part Time Wages	5,686	19,285	16,500	21,707	16,500
70.500.40010	07.50.4005	Overtime - Straight	1,500	-	-	-	-
70.500.40100	07.50.4010	Overtime - 1.5x	192,133	127,253	175,000	108,657	150,000
70.500.40300	07.50.4022	Sick Leave Sell Back	220	-	1,000	333	-
70.500.40500	07.50.4003	Compensated Absences	22,012	(5,867)	-	-	-
SubTotal Salaries and Wages:			875,623	937,160	1,138,740	940,485	1,161,262
70.500.41000	07.50.4030	Health Insurance - ER	111,537	95,275	191,800	155,377	152,759
70.500.41020	07.50.4035	Dental Insurance - ER	10,076	6,857	15,760	13,594	13,877
70.500.41023	07.50.4036	Vision Insurance - ER		6,406	1,670	557	1,795
70.500.41030	07.50.4072	Life Insurance - ER	1,839	2,132	2,435	2,126	2,694
70.500.41140	07.50.4020	IMRF Contributions - ER	70,308	48,840	30,000	26,474	28,939
70.500.41200	07.50.4070	Social Security - ER	50,258	50,304	66,000	22,000	61,378
70.500.41220	07.50.4071	Medicare - ER	11,817	15,140	16,515	47,048	14,374
SubTotal Employee Benefits:			255,835	224,954	324,180	267,175	275,816
70.500.42000	07.50.4310	Travel & Training	679	2,143	7,500	8,845	9,000
70.500.42010	07.50.4440	Dues & Memberships	168	3,516	800	765	1,000
70.500.42100	07.50.4690	Uniforms	5,016	9,215	10,000	7,418	10,000
SubTotal Employee - Other:			5,863	14,874	18,300	17,028	20,000
70.500.50000	07.50.4350	Audit Services	44,196	26,130	20,100	6,700	20,000
70.500.50020	07.50.4405	Accounting Services	2,289	47,903	15,750	13,579	-
70.500.50200	07.50.4360	Engineering Services	127,396	216,735	150,000	122,913	150,000
70.500.50810	07.50.4371	Distrib System Leak Detection		495	15,000	5,000	60,000
70.500.50850	07.50.4372	Water Sample Collections Testing	409	10,299	10,000	21,112	20,000
70.500.50860	07.50.4373	Water Meter Testing & Calibration		-	40,000	13,333	150,000
70.500.50900	07.50.4400	Other Professional Services	336,419	98,092	8,500	16,540	56,000
SubTotal Professional Services:			510,709	399,653	259,350	199,176	456,000
70.500.51000	07.50.4260	Utilities - Electric	646,622	364,804	500,000	500,322	500,000
70.500.51010	07.50.4274	Utilities - Gas		63,648	55,000	27,449	40,000
70.500.51020	07.50.4230	Utilities - Telephone	6,408	7,347	6,500	5,563	6,000
SubTotal Utilities:			653,030	435,799	561,500	533,334	546,000
70.500.52020	07.50.4510	Intake Inspection & Cleaning	595	805	200,000	79,667	-
70.500.52025	07.50.4343	Janitorial Services	10,362	11,153	12,000	11,010	10,560
70.500.52030	07.50.4327	Landscape Services		-	10,000	3,333	5,000
70.500.52040		Pest Control		386			
70.500.52060	07.50.4320	Postage	13,484	15,167	17,000	13,209	15,000
70.500.52065	07.50.4340	Printing & Publishing	3,929	15,207	21,000	14,617	19,000
70.500.52070	07.50.4341	Software Licensing & Annual Fees	22,484	11,711	45,000	15,000	40,000
70.500.52100	07.50.4100	Maintenance - Buildings	12,230	14,880	37,000	25,631	37,000
70.500.52101	07.50.4155	Maintenance - Boiler		-	20,000	7,134	15,000
70.500.52110	07.50.4120	Maintenance - Equipment	173,710	91,532	80,000	255,479	293,945
70.500.52113	07.50.4156	Maintenance - High Voltage Elec		-	10,000	3,333	45,000
70.500.52115	07.50.4180	Maintenance - Other		-	-	-	12,000
70.500.52148	07.50.4160	Maintenance - Water Dist System	23,771		-	-	50,000
70.500.52150	07.50.4110	Maintenance - Vehicles	2,715	6,615	9,000	7,141	10,000
70.500.52200	07.50.4280	Rentals		-	1,000	333	1,000
70.500.52400	07.50.4480	Sludge Treatment		1,768	10,000	3,333	100,000
70.500.52405	07.50.4481	Utility Spoil Disposal		8,820	20,000	6,667	50,000
SubTotal Purchased Services:			263,280	178,044	492,000	445,888	703,505
70.500.53100	07.50.4210	General Liability Insurance Premium	273,000	273,000	281,190	374,920	281,190
SubTotal Insurance:			273,000	273,000	281,190	374,920	281,190
70500 Water							

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
70.500.60010	07.50.4660	Gasoline	16,465	7,201	6,500	8,453	9,500
70.500.60020	07.50.4670	Supplies - Maintenance	17,510	10,813	55,000	21,006	75,000
70.500.60030	07.50.4650	Supplies - Office	2,196	583	1,200	892	1,500
70.500.60040	07.50.4680	Supplies - Operating	69,829	135,514	100,000	288,449	300,000
70.500.60200	07.50.4960	Water Meters	14,322	46,482	65,000	38,951	75,000
		SubTotal Commodities:	120,322	200,593	227,700	357,751	461,000
70.500.65000	07.50.4450	Bank & Credit Card Fees	24,334	27,385	25,000	13,204	25,000
70.500.65020	07.50.4451	Investment Fees			200	67	-
70.500.54291	07.50.4291	Loss on Disposal of Fixed Assets	75,052		-	-	-
70.500.65080	07.50.4850	Miscellaneous Expense		468	-	-	-
70.500.60042		Emergency Water Supply				151,942	
70.500.54990	07.50.4990	Misc Exp- Uncollectable Water			-	-	-
		SubTotal Other Expenses:	99,386	27,853	25,200	165,212	25,000
70.500.70000	07.50.4902	Land- Water Tower property acquisition		-	300,000	110,000	300,000
70.500.71000	07.50.4910	Building Improvements	1,050	37,979	348,480	146,022	284,800
70.500.71800	07.50.4912	Infra- WTP Building and Grounds		4,500	150,000	50,000	5,520,000
70.500.73800	07.50.4913	Infra- Water Distribution System			453,000	237,033	465,000
70.500.73801	07.50.4914	Transmission Main- 16th Street & Kemble	22,263	7,800,000	3,593,554	6,185,762	
70.500.73802	07.50.4916	Infra- Water Misc Improvements			670,000	316,032	900,000
70.500.73804	07.50.4917	Infra- Water Supply			2,390,000	802,226	495,000
		2mg Elevated Storage Tank (Water Tower)			-	-	-
70.500.75000	07.50.4940	Equipment		7,723	175,500	70,413	90,000
		Water Meter Replace Program 10 yrs			-	-	-
70.500.75015	07.50.4942	Surveillance Cameras		83,706	-	-	-
70.500.76000	07.50.4930	Vehicles		-	300,000	352,723	-
70.500.78000	07.50.4920	Other Improvements	328,209	6,101	-	-	-
		SubTotal Capital Outlay:	329,259	162,272	12,586,980	5,678,003	14,240,562
70.500.80100	07.50.4865	Bond Principal 2014B	115,000	416,020			
		Defease Bonds					
70.500.80110	07.50.4860	Bond Interest 2014B	24,800	20,200			
70.500.80200	07.50.4999	Lease Principal	2,191	5,023	3,510	1,792	-
70.500.80210	07.50.4875	Lease Interest			-	-	-
70.500.80300	07.50.4969	Loan Principal - LCDOT	233,569	233,569	233,570	233,570	233,570
		IEPA Principal Interest- 2mg Water Tower			-	-	-
		IEPA Principal- 16th Street & Kemble Transmission Main			-	-	-
		IEPA Interest- 16th Street & Kemble Transmission Main			-	-	-
		IEPA Principal Interest- Lead Service Line Replacement			-	-	-
		Escrow Fee- Defeased 2014B			-	-	-
70.500.80400	07.50.4880	Fiscal Agent Fees 2014B	488	488	750	500	-
		SubTotal Debt Service:	376,048	675,300	237,830	235,862	233,570
70.500.99010	07.50.4781	Transfers Out - General Fund	1,957,500		-	-	-
70.500.99053	07.50.4795	Transfers Out - Debt Svc 2014B			-	-	-
		Transfers Out:	1,957,500	-	-	-	-
		Total Water:	5,719,855	3,529,503	16,152,970	9,214,835	18,403,905

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

3.0%

Account #	Account #	Itemized Description	FY 2022 Actual	FY 2023 Projected	FY2024 Budget	FY2025 Budget
		APWA- V. Fisher	745			
		AWWA Operator Continuing Education	2,500	2,500	4,000	
		Employee Training Seminars	-			3,000
		Erick Liddell				
		Fred Pryor Seminars				
		Kenneth Smith				
		Leadership Training Supervisor (1)				
		Safety Training	-	-		2,000
		Watercon	1,000	1,000		
		Miscellaneous expense				
70.500.42000	07.50.4310	Travel and Training	-	4,245	3,500	9,000
			679	3,200	7,500	9,000
		AWWA Membership	800	800	1,000	
70.500.42010	07.50.4440	Dues & Memberships	-	800	800	1,000
			168	800	800	1,000
		Ajilon Temp-Rhonda Pitts	13,000	13,500		
		Lauterbach & Amen				
		Gov Temps- Software Deploy	3,000	2,250		
70.500.50020	07.50.4405	Accounting Services	-	16,000	15,750	-
			2,289	47,115	15,750	-
		Water System General Engineering	191,000	130,000	125,000	
		Civiltech Engineering				
		Trotter And Associates,I	-			
		Utility Mapping & GIS Updates	10,000	20,000	20,600	
		Miscellaneous expense	20,000		4,400	
70.500.50200	07.50.4360	Engineering Services	-	221,000	150,000	150,000
			127,396	150,000	150,000	150,000
		Backflow Testing	2,500	2,500	4,000	
		AMM Ent.,Inc	44,000	44,000	6,000	
		Trotter & Assoc Inc	1,400		10,000	
		Contractual Services-Professional			36,000	
		Invoice Cloud		6,000		
70.500.50900	07.50.4400	Other Professional Services	-	47,900	52,500	56,000
			336,419	59,300	8,500	56,000
		AEP Energy- 20th Place 1 E Natoma			2,000	2,100
		ComEd- GBay Tank			360	375
		Energy- Wtr Treat Plant: Burnham			625,000	497,525
70.500.51000	07.50.4260	Utilities - Electric	-	-	627,360	500,000
			646,622	370,000	500,000	500,000
		North Shore Gas- Gbay Waterhouse			600	618
		North Shore Gas- 2929 20TH Building			600	618
		North Shore Gas- Wastewater Treatment			600	618

Water, Sewer & Refuse Fund: Water Department (#70.500)
3.0%
Detail of Budgeted Expenditures

North Shore Gas- 2929 20TH Building	500	515
Symmetry Entergy- Water Treatment Plant	70,000	37,631

70.500.51010 07.50.4274 Utilities - Gas	-	-	72,300	40,000
	-	53,000	55,000	40,000

Intake Cleaning & wetwell cleaning - every 3rd year	1,000	300,000
Cintas Corporation		
Cintas Corporation #447		
Core & Main Lp		
Grainger		
Home Depot Credit Servic		
Joseph D Foreman & Co		
Ozinga Ready Mix Concret		
Peter Baker & Son Co.		
Twin City Auto Parts		
Miscellaneous expense		

70.500.52020 07.50.4510 Intake Inspection	-	1,000	300,000	-
	595	810	200,000	-

Crystal Maintenance Service	11,000	10,560
Service Sanitation Inc	1,500	

70.500.52025 07.50.4343 Janitorial Services	-	-	12,500	10,560
	10,362	12,250	12,000	10,560

TriState Platinum	10,000	5,000		
70.500.52030 07.50.4327 Landscape Services	-	-	10,000	5,000
	-	10,500	10,000	5,000

471			
Bankcard Processing Cent			
Chicago Tribune	no ytd	2,500	
Consument Confidence Report (Water)	2,765	3,000	3,100
Door hangers	1,164	1,500	1,500
Lead Service Notice	580		
Steve Olson			
Third Millennium		14,000	14,400
Miscellaneous expense			

70.500.52065 07.50.4340 Printing and Publishing	-	4,980	21,000	19,000
	3,929	21,000	21,000	19,000

Hach equipment/software	7,000	33,000	28,000
Illinois Central WTR Easements		3,000	3,000
Mueller Co., LLC		7,000	7,000
Scada System Maintenance and upgrade	35,000	-	-
Tri-R Systems: WTP Scada Hypo	8,250	2,000	2,000
Miscellaneous expense			

70.500.52070 07.50.4341 Software Licensing & Annual Fees	-	50,250	45,000	40,000
	22,484	50,250	45,000	40,000

Remaining Balance			
ADOR Co: Gate Opera Svcs,WTP Gate Repair			
Air Con Refrig.& Heating			

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

3.0%

AirCon: HVAC		
AirCon: WTP Boiler		
Berger Excavating Contra		
Cool-It		
D Geer Electric: Gbay Tank Electrical		
D Geer Electric: Wtr Tower Elec Repair		
Ethic Roofing Co		
Federal Rent-A-Fence		
General Maintenance / Carpentry	10,000	10,300
Goodman: Flourescent Light		
Grainger		
Johnson Controls Securit		
Kelso-Burnett Co		
McGinity Bros: WTP Site Vega Maint		
Overhead Door Of Lake An		
Roger J. Schwab Plumbing		
Security Sytems Maint & Monitoring		
Service Sanitation Inc		
Site Maintenance - Turf & Drainage		
Testing & Certification of electrical switch gear		
Waukegan Safe & Lock		
Windows and Doors		
WTP Cleaning / Janitorial	12,000	12,360
Miscellaneous expense	15,000	14,340
70.500.52100 07.50.4100 Maintenance-Buildings	37,000	37,000
	12,230	37,000
	37,000	37,000

Air Con Refrig.& Heating		10,000
Airgas Usa, Llc		
Atlas Copco Compressors		150,000
Backhoe and pumps	10,000	
Bankcard Processing Cent		
Burris Equipment Company		
Centrifuge Maintenance		
Centrisys		
Chemical feed equipment/parts	40,000	40,000
Chemtrade Chemicals Us L		
Compressors / Pneumatics Maintenance		
Distribution System		
Electrical System Repairs & Maintenance	15,000	
Estimated Annual		83,945
Filter Beds		
Flow Meters- Repair and Calibration	15,000	
Grainger		
Hach Company		
Henry Pratt Co.		
Johnson Controls Securit		
Lai,Ltd		
Lubricants/grease	-	1,000
Maintenance tools	-	2,500
Mueller Co.,Llc		
Northern Divers Usa,Inc		
O'Reilly'S Auto Parts		
Overhead Door Of Lake An		
Pump Supply		
Safety equipment	-	3,000

Water, Sewer & Refuse Fund: Water Department (#70.500)

3.0%

Detail of Budgeted Expenditures

Service Forklifts,Llc				
Sump pump reparisreplacemnts				
WTP Valves				
Miscellaneous expense				
		10,000		
70.500.52110 07.50.4120 Maintenance-Equipment	-	40,000	46,500	293,945
	173,710	65,000	80,000	293,945
		494		
Fleet Enterprise monthly maint fee per veh		276	500	525
Fleet Enterprise		2,230	9,000	9,475
70.500.52150 07.50.4110 Maintenance - Vehicles	-	3,000	9,500	10,000
	2,715	8,000	9,000	10,000
Aggregates, HMA, PCC, etc.			15,000	15,450
Cintas Corporation		6,060		
Cintas Corporation #447				
Core & Main Lp			15,000	
Grainger			1,500	
Home Depot Credit Servic			1,000	
Joseph D Foreman & Co			1,000	
Marking Supplies		1,000	1,030	
Ozinga Ready Mix Concret				
Peter Baker & Son Co.				
Pipe, Manholes, Frames, Lids, Repair Parts, etc.		20,000	20,600	
Rags, towels, cleaning and maintenance supplies, degreasers, etc.		1,000	1,030	
Twin City Auto Parts				
WM Break Repair Supplies		20,420	15,000	15,450
Miscellaneous expense			3,000	2,940
70.500.60020 07.50.4670 Supplies - Maintenance	-	26,480	55,000	75,000
	17,510	20,000	55,000	75,000
Alexander Chemical Corp.				
Bankcard Processing Cent				
Fastenal Co.				
Goodman Electric Supply				
Grainger				
Hach Company- Chlorine sample supplies			150,000	
Home Depot Credit Servic				
Lab Supplies - Testing		1,000	3,500	5,000
Meyer Laboratory,Inc.				
Midwest Meter, Inc				45,000
Mueller Co.,Llc				
Nalco Company				
PDC Laboratories, Inc.				
Shi International Corp				
Water Treatment Chemicals		40,000	80,000	100,000
Miscellaneous expense			18,000	
70.500.60040 07.50.4680 Supplies - Operating	-	59,000	83,500	300,000
	69,829	83,500	100,000	300,000
Bathrooms			16,480	
Building Electrical Assistance and Repairs		9,600	40,000	100,000
Building Exterior Finishes & Repairs		1,620	10,000	10,300
Building Interior Finishes & Repairs (Painting, Flooring, Ceiling, etc)		25,000	100,000	100,000
Building LED Lights upgrade- ComEd Engergy Efficiency Program			118,000	
Carpet/Tile				
Exterior (Paint)				

Water, Sewer & Refuse Fund: Water Department (#70.500)
3.0%
Detail of Budgeted Expenditures

Filter Control Valve- Dahme Mechanical	17,500		
HVAC Assistance and Repairs	13,000	50,000	10,000
Plumbing & Mechanical Assistance and Repairs	26,490	50,000	7,500
Roof Repairs	1,620	20,000	
Security / Locks / Entry Doors	3,695	7,000	7,000
Security/ Overhead Doors / Gates	2,115	50,000	25,000
Windows/Doors		5,000	25,000
Expended			-
70.500.71000 07.50.4910 Building Improvements	-	218,640	348,480
	1,050	218,640	348,480
			284,800

Estimated costs

Parking lot is part of Phases 1-3			
Phase I Access Roadway Design			
Phase I Access Roadway Construction			
Phase II On-Site Drainage Design			
Phase II On-Site Drainage Construction			
Phase III Design			20,000
Phase III Construction			
Phase IV Building Envelope Improvements Design			
Archetech Phase 4 est		150,000	
Phase IV Building Envelope Improv Const (includes ROOF)			5,500,000
70.500.71800 07.50.4912 Infra- WTP Building and Grounds	-	150,000	5,520,000
	-	4,500	150,000
			5,520,000

Distribution System Leak Detection	-	25,000	20,000
Distribution System Valve Excercising	-	30,000	30,000
Emergency Repairs (Equipment, Materials, & Services for City Staff)	20,000	50,000	50,000
Emergency Repairs (Large/ Hire Contractor)	-	100,000	100,000
Hydrant Flushing & ISO Documentation	-	20,000	-
Waukegan Interconnect		55,000	125,000
Transmission Main Leak Detection	-		
Update System Atlases		15,000	30,000
Water Loss Survey		43,000	
Water Rate Study		-	
Water Service Meter Testing & Calibration	-	40,000	110,000
70.500.73800 07.50.4913 Infra- Water Distribution System	-	20,000	378,000
	-	318,000	453,000
			465,000

Lead Service Planning	50,000		
Lead Service & Water Main Replacement			500,000
Annual Lead Service Replacement			
Engineering 10% following year		170,000	
Water Treatment Intake Structure	300,000	500,000	400,000
70.500.73802 07.50.4916 Infra- Water Misc Improvements	-	350,000	670,000
	-	350,000	670,000
			900,000

Annual Tank Maintenance Inspections	-	20,000	20,000
Filtration System Construction (Filters 4-7)		1,500,000	
Filtration System Construction (Filters 8-11)		-	
Filtration System Design (Filters 4-7)	220,000	-	
Filtration System Design (Filters 8-11)			100,000
Intake Screen Chamber Grates	4,000	-	
Liquid Polymer Feed/ sludge handling		250,000	250,000
Raw Water Wet Well Cleaning		85,000	-
Chlorine Pipes- unexpected 10.24.2022 per Bob			
Screen Control Panel- 10.24.2022 Cliff says over inflated est		535,000	125,000
70.500.73804 07.50.4917 Infra- Water Supply	-	224,000	2,390,000
			495,000

Water, Sewer & Refuse Fund: Water Department (#70.500)

Detail of Budgeted Expenditures

3.0%

		-	402,000	2,390,000	495,000
Small Equipment		430	5,000	5,000	
Air Compressor			12,000	15,000	
Centrifuge replace					
HVAC all in			45,000		
Meter Horns and Related Appurtenances (tool)			3,500		
Meters at the WTP				40,000	
Chlorine Pumps \$10,000 each		20,000	20,000		
Sludge Pump				30,000	
Chairs (2)		800			
Unit #555 Trailer		12,000			
Unit #556 Loader Backhoe					
Unit #557 Track Excavator (1997 Case 590 loader/backhoe)		5,530			
Unit #560 Skidsteer (1982 Case 1845C)			80,000		
Unit #_____ Trailer: Skidsteer (1982 Case 1845C)			10,000		
70.500.75000 07.50.4940 Equipment		-	38,760	175,500	90,000
			38,760	175,500	90,000
PWK 483 Used Vactor Truck				300,000	
70.500.76000 07.50.4930 Vehicles		-	-	300,000	-
			-	-	300,000
Details???			328,209		
20-1022 Water Main Replacement - Dugdale					
21-1023 16th Street					
21-1044 Raw Water Screenings Disposal System					
21-1049 42-inch Intake Valve repairs					
21-1051 16-inch Valve Replace					
21-1061 Jackson to Sheridan @ 14th Street					
21-1063 GIS System Enhancements					
21-1084 SCADA					
70.500.78000 07.50.4920 Other Improvements		328,209	-	-	-
		328,209	6,100	-	-
Amalgamated Bank- issuance 2/4/2015 \$2,275,000			921,020		paid in full
70.500.80100 07.50.4865 Bond Principal 2014B		-	921,020	-	-
source: fy2020 CAFR pg 132			115,000	921,020	
Amalgamated Bank- issuance 2/4/2015 \$2,275,000			20,200		paid in full
70.500.80110 07.50.4860 Bond Interest 2014B		-	20,200	-	-
source: fy2020 CAFR pg 132			24,800	20,200	
70.500.80200 07.50.4999 Fleet Lease - Enterprise		-	-	-	-
			2,191	3,510	3,510
Loan \$1,167,847 5 year loan, interest free		233,500	233,570	233,570	233,570
70.500.80300 07.50.4969 Loan Principal - LCDOT		233,500	233,570	233,570	233,570
			233,569	233,570	233,570

Water, Sewer & Refuse Fund: Sewer Department (#70.510)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
Expenditures							
70.510.40000	07.51.4000	Full Time Wages	131,653	108,959	195,390	184,221	149,328
70.510.40010		Voluntary Separation		80		-	-
70.510.40100	07.51.4010	Overtime - 1.5x	20,993	9,066	21,000	12,632	20,000
70.510.40500		Compensated Absence & Vol Sep	(7,162)	4,833	-	-	-
		SubTotal Salaries and Wages:	145,484	122,938	216,390	196,854	169,328
70.510.41000	07.51.4030	Health Insurance - ER	21,847	23,141	18,300	35,175	27,104
70.510.41020	07.51.4035	Dental Insurance - ER	2,942	3,828	1,770	4,813	3,776
70.510.41023	07.51.4036	Vision Insurance - ER		88	300	100	239
70.510.41030	07.51.4072	Life Insurance - ER		190	306	615	408
70.510.41140	07.51.4020	IMRF Contributions - ER	12,618	5,274	6,020	5,819	4,465
70.510.41200	07.51.4070	Social Security - ER	8,986	5,100	13,420	4,473	9,258
70.510.41220	07.51.4071	Medicare - ER	2,123	2,942	3,140	9,971	2,165
		SubTotal Employee Benefits:	48,706	40,679	43,565	61,025	47,415
70.510.42000	07.51.4310	Travel & Training		151	2,000	1,104	2,000
70.510.42100	07.51.4690	Uniforms	3,131	4,145	6,500	4,323	6,500
		SubTotal Employee - Other:	3,131	4,297	8,500	5,427	8,500
70.510.50200	07.51.4360	Engineering Services	71,855	58,958	40,000	77,759	60,000
70.510.50900	07.51.4400	Other Professional Services	71,197	22,128	2,400	1,800	22,426
		SubTotal Professional Services:	143,052	81,086	42,400	79,559	82,426
70.510.51020	07.51.4230	Utilities - Telephone	1,297	1,187	1,500	780	1,500
		SubTotal Utilities:	1,297	1,187	1,500	780	1,500
70.510.52005	07.51.4401	Contractual Services	247,463		-	-	10,000
70.510.52051	07.51.4245	Sanitary Sewer Televising & Cleaning			150,000	50,000	160,000
70.510.52100	07.51.4100	Maintenance - Buildings	169			-	
70.510.52105	07.51.4150	Maintenance - Grounds	745			-	
70.510.52110	07.51.4120	Maintenance - Equipment	339	2,020	4,000	2,411	6,500
70.510.52145	07.51.4160	Maintenance - Sanitary Sewer Sys	3,848	1,348	30,000	26,226	100,000
70.510.52150	07.51.4110	Maintenance - Vehicles	14,921	8,579	12,800	4,716	7,500
70.510.52200	07.51.4280	Rentals			1,000	333	1,000
		SubTotal Purchased Services:	267,485	11,947	197,800	83,686	285,000
70.510.60010	07.51.4660	Gasoline	10,961	7,710	14,500	6,732	10,000
70.510.60020	07.51.4670	Supplies - Maintenance	59,688	63,942	60,000	49,137	60,000
70.510.60040	07.51.4680	Supplies - Operating	5,458	308	5,000	6,207	7,500
		SubTotal Commodities:	76,107	71,960	79,500	62,076	77,500
70.510.65080	07.51.4850	Miscellaneous Expense	10		-	-	-
		SubTotal Other Expenses:	10	-	-	-	-
Not Needed	07.51.4920	Other Improvements	8,630		-	-	-
70.510.76000	07.51.7002	Vehicle Unit # 483				-	-
70.510.75000	07.51.4940	Equipment	-	7,594	-	-	90,000
		SubTotal Capital Outlay:	8,630	7,594	-	-	90,000
70.510.80100	07.51.4865	Bond Principal 2014B	115,000	(385,000)			
70.510.80110	07.51.4860	Bond Interest 2014B	22,500	20,200			
70.510.80200	07.51.4999	Lease Principal - Fleet Enterprise	1,461	3,349	2,340	2,545	2,707
70.510.80210	07.51.4875	Lease Interest - Fleet Enterprise					
70.510.80300	07.51.4960	Loan Principal - IEPA (no interest loan)		(1)	57,875	48,229	57,875

Water, Sewer & Refuse Fund: Sewer Department (#70.510)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2022	2023	2024	2024	2025
			Actual	Actual	Budget	YE Projected	Budget
70.510.80400	07.51.4880	Fiscal Agent Fees	488	488		250	-
		SubTotal Debt Service:	139,449	(360,964)	60,215	51,024	60,582
70.510.99010	07.51.4781	Transfers Out - General Fund	472,500			-	-
		SubTotal Transfer Out:	472,500	-	-	-	-
Total Sewer:			1,305,851	(19,276)	649,870	540,430	822,251

Water, Sewer & Refuse Fund: Sewer Department (#70.510)

Detail of Budgeted Expenditures

Account #	Account #	Itemized Description	FY 2022 Actual	FY 2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
		Continuing Education					2000
			500	500	500	500	
70.510.42000	07.51.4310	Travel & Training	-	500	500	2,000	
					500	500	2,000
70.510.50200	07.51.4360	Engineering Services					
		Trotter and Associates					40,000
		Miscellaneous expense		60,000	60,000	60,000	20,000
					60,000	60,000	60,000
			47,298	71,855	60,000	30,000	60,000
70.510.50900	07.51.4400	Other Professional Services					
		American Vactor Services					
		Campanella & Sons, Inc.					10,000
		Defranco Plumbing					
		GovTemps & CTTP LLC					
		Illinois Epa			1000	1,000	1,000
		Julie annual Assessment (Dues)	1,350		1400	1,400	1,426
		Leak Repairs					5,000
		Spot repairs					5,000
		Miscellaneous expense		20,000			
			1,350	2,400	2,400	22,426	
			109,322	71,197	20,000	2,400	22,426
70.510.52005	07.51.4401	Contractual Services					
		Removal of Spoils					10,000
		American Vactor Service					
		Insituform Technologies					
					-	-	10,000
						-	10,000
70.510.52110	07.51.4120	Maintenance - Equipment					
		Backhoe and pumps					
		Centrifuge Maintenance					
		Chemical feed equipment/parts					
		Electrical System Repairs & Maintenance					
		Filter Beds					
		Flow Meters- Repair and Calibration					
		Lubricants/grease					500
		Maintenance tools					1,000
		Safety equipment					500
		Sump pump repairs/ replacements					1,000
		Valves					3,500
		Miscellaneous		7,500	7,500	7,500	
			-	7,500	7,500	6,500	
			334	339	7,500	500	6,500
70.510.52145	07.51.4160	Maintenance - Sanitary Sewer Sys					
		Collection System		50,000	50,000	50,000	50,000
		Campanella & Sons, Inc.					40,000
		Petersen Excavating Inc					
		Sewer Vactor Service		70,000	70,000	70,000	
		Miscellaneous expense					10,000
			-	120,000	120,000	100,000	
			2,007	3,848	120,000	38,000	100,000
70.510.52150	07.51.4110	Maintenance - Vehicles					
		Miscellaneous	9,334	7,500	7500	7,500	2,000
		American Vactor Service		5,000	5000	5,000	5,000
		Enterprise Fleet maintenance		300	300	300	500
			9,334	12,800	12,800	7,500	
			9,334	14,921	12,800	10,000	7,500
					1,000	1,000	1,000
						1,000	1,000

70.510.52200	07.51.4280	Rentals		-	1,000	1,000	1,000
				-	1,000	1,000	1,000
				-	1,000	1,000	1,000
		Cintas Corporation					2,000
		Cintas Corporation #447					
		Core & Main Lp					5,000
		Grainger					
		Home Depot Credit Servic					
		Lake County Grading Co,					
		Mccann Industries,Inc					3,000
		Ozinga Ready Mix Concret					25,000
		Peter Baker & Son Co.					
		Ray Schramer & Co.					
		Sherwin Industries,Inc					25,000
		Siteone Landscape Supply					
		Spoil Disposal					
		Miscellaneous expense		60,000	65,000	65,000	
70.510.60020	07.51.4670	Supplies - Maintenance		-	65,000	65,000	60,000
				47,412	59,688	60,000	40,000
		Trailer Air Compressor					60,000
							90000
70.510.75000	07.51.4940	Equipment		-	-	-	90,000
				-	-	-	90,000
		Used Vactor Truck Unit #483					200,000
70.510.76000	07.51.7002	Vehicle		-	-	-	-
				-	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000					120,000
70.500.80100	07.50.4865	Bond Principal 2014B		-	-	-	-
				source: fy2020 CAFR pg 132	-	-	-
		Amalgamated Bank- issuance 2/4/2015 \$2,275,000					178,000
70.500.80110	07.50.4860	Bond Interest 2014B		-	-	-	-
				source: fy2020 CAFR pg 132	-	-	-
		veh#					
		30-400 20%					
		Unit 481: 2022 Ford F-550 with utility box Quote: 5815556		2,340	2340	2,340	2,707
		<i>full maintenance is included in monthly payment</i>					
		<i>disposal unit 481 utilities</i>					
70.510.80200	07.51.4961	Fleet Lease - Enterprise		-	2,340	2,340	2,707
				1,065	1,461	2,340	2,340
							2,707
		IEPA- issuance \$1,752,856, no interest loan to 10/31/2030		57,875	57,875	57,875	57,875
70.510.80300	07.51.4960	Loan Principal		57,875	57,875	57,875	57,875
				-	-	57,875	57,875
							57,875

Account	Account	Description	2022	2023	2024	2024	2025
			Actual	Budget	Budget	YE Projected	Budget
Expenditures							
70.520.52300	07.52.4402	Refuse Collection	862,422	991,750	960,000	993,798	1,074,772
		SubTotal Purchased Services:	862,422	991,750	960,000	993,798	1,074,772
Total Expenditures:			862,422	991,750	960,000	993,798	1,074,772



Internal Service Funds

INTERNAL SERVICE FUNDS

	Actual fy2022	Actual fy2023	Projected Year End fy2024	Budget fy2025
<u>#75 Vision Fund</u>				
5/1 Beginning Fund Balance	(31,646)	(27,889)	36,748	69,973
Revenues	15,052	46,222	45,000	15,611
Expenditures	(11,295)	(10,635)	(11,775)	(14,000)
4/30 Ending Fund Balance	(27,889)	7,698	69,973	71,584

#76 Retiree Premium Fund

	fy2022	fy2023	fy2024	fy2025
5/1 Beginning Fund Balance	20,226	35,178	202,012	336,808
Revenues	179,590	355,931	343,263	160,910
Expenditures	(164,638)	(189,097)	(208,467)	(222,158)
4/30 Ending Fund Balance	35,178	202,012	336,808	275,560

Vision Fund (Fund 75)

Account	Account	Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024	Fiscal Year FY2025
			Actual	Actual	Budget	YE Projected	Budget
		<i>Beginning Fund Balance</i>	(31,646)	(27,889)	7,698	36,748	69,973
Revenue							
75.000.37000	36.00.3801	Interest Income	2	258	50	50	50
		SubTotal Investment Income:	2	258	50	0	50
75.000.34610	36.00.3918	Vision Contribution ER	15,050	15,964	15,000	15,000	15,561
		SubTotal Other Revenue:	15,050	15,964	15,000	15,000	15,561
75.000.39010	36.00.3951	Transfer In: General Fund		30,000	30,000	30,000	
		SubTotal Transfers In:	0	30,000	30,000	30,000	0
		Total Revenue:	15,052	46,222	45,050	45,000	15,611
Expenditures							
75.000.53000	36.00.4450	Administrative Fees	1,951	1,974	3,000	2,492	3,000
Not Needed?	36.00.4091	Dental Expenses			0	0	0
75.000.53320	36.00.4092	Vision Expenses	9,344	8,661	13,000	9,283	11,000
		SubTotal Insurance:	11,295	10,635	16,000	11,775	14,000
75.000.99010	36.00.4790	Transfer Out - General Fund		0	0	0	0
		SubTotal:	0	0	0	0	0
		Total Expenditures:	11,295	10,635	16,000	11,775	14,000
		<i>Surplus/(Deficit):</i>	3,757	35,587	29,050	33,225	1,611
		<i>Ending Fund Balance</i>	(27,889)	7,698	36,748	69,973	71,584

Retiree Premium Fund (Fund 76)

Account	Account	Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024 YE Projected	Fiscal Year FY2025
			Actual	Actual	Budget		Budget
		<i>Beginning Fund Balance</i>	20,226	35,178	202,012	202,012	336,808
Revenue							
76.000.37000	40.00.3801	Interest Income	12	4,399	10	8,370	10
		SubTotal Investment Income:	12	4,399	10	8,370	10
76.000.34600	40.00.3911	Contributions from Retirees	179,578	176,532	160,900	159,893	160,900
		SubTotal Charges For Services:	179,578	176,532	160,900	159,893	160,900
76.000.39010	40.00.3951	Transfer In: General Fund		175,000	175,000	175,000	
		SubTotal Transfers In:	0	175,000	175,000	175,000	0
		Total Revenue:	179,590	355,931	335,910	343,263	160,910
Expenditures							
76.000.53300	40.41.4031	Medical Insurance Premiums	138,907	161,828	185,460	172,945	185,460
76.000.53310	40.41.4035	Dental Insurance Premiums	22,586	21,900	29,000	29,078	29,000
76.000.53320		Vision Insurance Premiums		2,361			
76.000.53330	40.41.4072	Life Insurance Premiums	3,145	3,009	2,640	6,443	7,698
		SubTotal Insurance:	164,638	189,097	217,100	208,467	222,158
76.000.65080	40.41.4850	Miscellaneous Expense	0	0	0	0	0
		SubTotal Other Expenses:	0	0	0	0	0
		Total Expenditures:	164,638	189,097	217,100	208,467	222,158
		<i>Surplus/(Deficit):</i>	14,952	166,834	118,810	134,796	(61,248)
		Ending Fund Balance	35,178	202,012	320,822	336,808	275,560
		Year End Adjustments					
		<i>Ending Fund Balance</i>	35,178	202,012	320,822	336,808	275,560



Library Fund

LIBRARY FUND

	Actual fy2022	Actual fy2023	Projected Year End fy2024	Budget fy2025
<u>Library Fund (Fund 80)</u>				
5/1 Beginning Fund Balance	<i>restated</i> 1,142,683	<i>restated</i> 1,083,628	1,165,963	1,259,365
Revenues	827,086	995,439	911,176	925,738
Expenditures	(886,141)	(913,104)	(817,774)	(1,660,844)
Profit/ Loss	(59,055)	82,335	93,402	(735,106)
4/30 Ending Fund Balance	1,083,628	1,165,963	1,259,365	524,259

Library Fund (Fund 80)

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
			2022	2023	2024	2024	2025
Actual	Actual	Budget	YE Projected	Budget			
Revenue							
80.000.30000	03.00.3001	Property Tax - General	725,679	707,719	766,500	770,428	804,238
80.000.30010	03.00.3005	Property Tax - IMRF	40,811	39,649		90	
80.000.30020	03.00.3005	Property Tax - FICA	-	-			
		SubTotal Taxes:	766,490	747,368	766,500	770,518	804,238
80.000.33000	03.00.3150	Grant Proceeds	48,297	202,171	85,000	48,297	70,000
Not Needed	03.00.3153	Cares Act Reimbursement					
		SubTotal Grants:	48,297	202,171	85,000	48,297	70,000
80.000.34200	03.00.3506	Rental Income	45	420	500	-	500
80.000.34500	03.00.3505	Library Fees & Fines	4,381	2,644	2,000	2,400	3,000
		SubTotal Charges For Services:	4,426	3,064	2,500	2,400	3,500
80.000.37000	03.00.3801	Interest Income		12,544	5,000	78,007	35,000
80.000.37008		Investment Activity - IPRIME		18,929			
80.000.37020	03.00.3802	Investment Income	2,744				
80.000.37040	03.00.3806	Gain/(Loss) on Investments					
		SubTotal Investment Income:	2,744	31,473	5,000	78,007	35,000
80.000.38000	03.00.3602	Photocopies	4,002	4,014	4,000	4,483	5,500
80.000.38320	03.00.3901	Sale of City Property			-	-	500
80.000.38040	03.00.3902	Reimbursement		252	500	2,260	2,500
80.000.38050	03.00.3903	Donations	882	1,992	2,500	1,260	1,500
80.000.38060	03.00.3905	Donations-Friends of the NCPL	245	290	1,000	252	500
80.000.38070	03.00.3904	Miscellaneous Revenue		4,816	1,000	3,699	2,500
		SubTotal Other Revenue:	5,129	11,364	9,000	11,954	13,000
Total Library:		827,086	995,439	868,000	911,176	925,738	

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
			2022	2023	2024	2024	
			Actual	Budget	Budget	YE Projected	
Expenditures							
80.800.40000	03.42.4000	Full Time Wages	337,761	318,560	340,000	303,316	341,310
80.800.40010	03.42.4001	Part Time Wages	101,353	80,689	80,000	75,936	80,000
80.800.40100	03.42.4010	Overtime - 1.5x		2	1,000	545	1,000
<i>Not Needed</i>	03.42.4022	Sick Leave Sell Back		-	-	-	-
<i>Not Needed</i>	03.42.4017	Comp Time Used		-	-	-	-
SubTotal Salaries and Wages:			439,114	399,251	421,000	379,796	422,310
80.800.41000	03.42.4030	Health Insurance - ER	88,447	70,606	85,000	71,409	78,463
80.800.41020	03.42.4035	Dental Insurance - ER	5,982	4,842	6,000	5,937	5,578
80.800.41023	03.42.4036	Vision Insurance - ER		576	800	-	604
80.800.41030	03.42.4072	Life Insurance - ER	1,579	1,715	2,000	1,428	1,428
80.800.41140	03.42.4020	IMRF-ER	28,001	16,158	18,000	9,305	12,627
80.800.41200	03.42.4070	Social Security -ER	26,139	21,240	22,000	22,828	26,183
80.800.41220	03.42.4071	Medicare - ER	6,113	8,374	5,000	5,339	6,123
SubTotal Employee Benefits:			156,261	123,511	138,800	116,246	131,006
80.800.42000	03.42.4310	Travel & Training	5,358	3,403	7,000	12,141	15,450
80.800.42010	03.42.4440	Dues & Memberships	3,209	3,385	2,500	1,186	2,473
80.800.42100	03.42.4690	Uniforms	176	380	1,500	1,269	-
SubTotal Employee Other:			8,743	7,168	11,000	14,595	17,923
<i>Not Needed</i>	03.42.4350	Accounting Services		-	-	-	-
80.800.50400	03.42.4370	Legal Services	4,945	4,108	7,500	3,999	7,500
80.800.50500	03.42.4740	Public Relations	15,008	16,619	11,000	15,043	14,936
80.800.50900	03.42.4400	Other Professional Services	19,949	18,140	30,000	20,018	33,978
SubTotal Professional Services:			39,902	38,866	48,500	39,060	56,414
80.800.50100		Utilities- Water		1,759	-	623	748
80.800.51000	03.42.4260	Utilities-Electric	1,933		2,100	1,769	3,000
80.800.51020	03.42.4230	Utilities - Telephone	9,998	12,694	9,000	7,948	9,000
SubTotal Utilities:			11,931	14,453	11,100	10,340	12,748
80.800.52005	03.42.4401	Contractual Services		-	300	-	300
80.800.52025	03.42.4420	Janitorial Services	20	12,407	17,000	18,018	21,000
80.800.52040	03.42.4570	Pest Control	1,345	1,506	1,800	1,436	1,600
80.800.52045	03.42.4190	Snow Removal	3,200	3,520	4,500	3,168	5,000
80.800.52060	03.42.4320	Postage	1,157	1,417	1,500	819	800
80.800.52065	03.42.4340	Printing & Publishing	49	1,203	1,500	2,633	1,030
80.800.52070	03.42.4341	Software Licensing & Annual Fees	33,692	90,820	35,000	75,196	29,300
80.800.52090	03.42.4342	Library Databases	19,104	7,380	-	3,755	33,500
80.800.52100	03.42.4100	Maintenance - Buildings	21,968	54,921	9,000	9,468	9,270
80.800.52105	03.42.4150	Maintenance - Grounds	5,000	66,986	6,000	5,759	5,500
80.800.52110	03.42.4120	Maintenance - Equipment	15,007	13,990	9,000	24,710	27,120

Account	Account	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
			2022	2023	2024	2024	
			Actual	Budget	Budget	YE Projected	
80.800.52150	03.42.4110	Maintenance - Vehicles	262	239	1,000	412	1,030
80.800.52200	03.42.4280	Rentals	176	631	1,000	355	700
		SubTotal Purchased Services:	100,980	255,021	87,600	145,729	136,150
80.800.53100	03.42.4741	General Liability Insurance Premiums	17,800	17,800	17,800	17,800	17,800
		SubTotal Insurance:	17,800	17,800	17,800	17,800	17,800
80.800.60010	03.42.4660	Gasoline		-	500	-	-
80.800.60020	03.42.4670	Supplies - Maintenance	2,766	1,626	1,500	1,593	-
80.800.60030	03.42.4650	Supplies - Office	5,508	4,301	4,000	3,826	515
80.800.60040	03.42.4680	Supplies - Operating	4,209	1,337	1,500	1,292	2,060
80.800.60100	03.42.4710	Publications	605	979	1,000	811	-
80.800.60150	03.42.4890	Book Purchase/Rental	32,822	20,303	25,000	14,075	23,690
		SubTotal Commodities:	45,910	28,547	33,500	21,597	26,265
80.800.65000	03.42.4450	Bank & Credit Card Fees	682	704	1,000	630	600
80.800.65020	03.42.4451	Investment Fees	312	-	1,000	-	-
80.800.65060	03.42.4530	Boards & Commissions	16,549	19,280	26,000	11,538	26,780
80.800.65070	03.42.4851	Friends of the NCPL	401	139	500	957	500
80.800.65080	03.42.4850	Miscellaneous Expense	1,203	862	500	-	500
80.800.65100	03.42.4800	Reimbursements	11	-	500	755	500
80.800.65900	03.42.4799	Covid 19			-	-	-
		SubTotal Other Expenses:	19,158	20,985	29,500	13,880	28,880
80.800.71000	03.42.4910	Building Improvements		231	125,000	30,437	769,563
80.800.75000	03.42.4940	Equipment	3,088	1,176	25,000	24,961	5,150
80.800.75010	03.42.4990	Audio Visual	2,970	6,094	6,000	3,332	4,635
80.800.78900	03.42.5000	Computer Programming	-	-	21,410	-	-
		SubTotal Capital Outlay:	6,058	7,501	177,410	58,730	779,348
80.800.80300	03.42.4960	Loan Principal		-	-	-	-
80.800.80310		Loan Interest		-	-	-	-
		SubTotal Debt Service:	-	-	-	-	-
80.800.99010	03.42.4781	Transfers Out - General Fund	40,284		32,000	-	32,000
		SubTotal Transfer Out:	40,284	-	32,000	-	32,000
Total Library:			886,141	913,104	1,008,210	817,774	1,660,844

Library Fund (Fund 80)
Detail of Budgeted Expenditures

3.0%

Account #	Account #	Itemized Description	FY 2022 Actual	FY2023 Budget	FY2024 Budget	FY2025 Budget
		Misc/ Unallocated	246			
		ACR-Trvl Confer-L.Carlii	1,050			
		ALA	1,000	6,000	6,180	
		College of Lake County	500	500	515	
		ILA	450	500	-	-
		Mileage Reimbursement	100	100	103	
		PLA	333	1,000	4,000	4,120
		Reaching Forward	500	400	412	
		Webinars / In-person training	921	2,400	4,000	4,120
80.800.42000	03.42.4310	Travel & Training	3,000	6,000	15,000	15,450
			<u>5,358</u>	<u>6,000</u>	<u>15,450</u>	
		Misc/ Unallocated	110	500	200	206
		Eread IL Membership	1,097			
		HR Source-Membership	1,070			
		Membership	673			
		Renew Membership	474			
		ILA	150	750	750	773
		ALA		1,000	1,200	1,236
		Rotary	132	200	200	206
		PLA			-	
		School library Journal	50	50	52	
80.800.42010	03.42.4440	Dues & Memberships	3,706	2,500	2,400	2,473
			<u>3,209</u>	<u>2,500</u>	<u>2,473</u>	
		Misc/ Unallocated	359			
		4Imprint-Balloon & Ballons for event	583			
		4Imprint-Hats-Staff Event	398			
		Adult Services Programs	500	2,000	3,500	3,605
		Amazon	1,887			
		Children's Services Programs	200	2,000	3,000	3,090
		Community Days		1,250	750	773
		Extravaganza		1,250	1,250	1,288
		Family Fun Day	358	1,500	1,500	1,545
		Imprint-Advertising	685			
		Iread Reading Program	320			
		Library Event	1,260			
		Marketing Committee Activities		3,500	1,000	1,030
		Misc Costs (Marketing)	305	2,000	2,000	2,060
		Mrkspacer	415			
		Reimb	482			
		Summer Reading Program		1,500	1,500	1,545
		Tie-Dye Event	391			
		Winter Event			1,500	
		Walmart	1,206			
		Youth Blk History	1,180			
80.800.50500	03.42.4740	Public Relations	10,529	15,000	16,000	14,936
			<u>15,008</u>	<u>15,000</u>	<u>14,936</u>	
		Misc/ Unallocated	122	6,500	-	
		AdTec	3,300	4,000	3,000	3,090
		Children Sprg Reading Program	275			
		Library Consultants		3,000	4,000	4,120
		Misc Professional Services	351	2,000	2,000	2,060
		One Year Subscript (ATOZDATABASES)	1,400			
		The Rittenhouse Group	9,724	11,000	-	-
		Website Design SVCS	2,250			
		Williams Architecture	4,742	5,000	4,000	4,120

Account #	Account #	Itemized Description	FY 2022 Actual	FY2023 Budget	FY2024 Budget	FY2025 Forecast
		ImageTec			25,000	20,588
80.800.50900	03.42.4400	Other Professional Services	22,164	31,500	38,000	33,978
			19,949	31,500		33,978
		Misc/ Unallocated	100	500	500	515
		InstyPrints		200		-
		Little Fort Media		400		-
		Pronto Signs		400	500	515
		Mc Allister Signs		500		-
80.800.52060	03.42.4340	Printing & Publishing	100	2,000	1,000	1,030
			49	2,000		1,030
		Adobe	345	400	400	412
		Aerohive	478	500	500	515
		Biblioteca				1,560
		Central Tech /Annual Mntc Agreement	1,152			
		Datto Backup		3,500		-
		Envisionware	1,560	2,500	2,500	2,575
		Faronics Anti Virus/Mnt	3,074			
		Google (email)	1,780	2,600	2,600	2,678
		Library Circulation Software (migrating)		15,000		-
		Misc Software Purchases		2,000	5,000	5,150
		Misc/ Unallocated	137	10,000		
		Newspaper			1,500	
		Partnertek	2,990	3,500		3,588
		PrairieCat			15,000	12,324
		Resources Communications				499
		Sitepal Software	401			
		Staff Email	215			
		The Library Corp/ Software Database	3,827			
		Weblinx Incorp/ Design/Hosting	7,250		1,000	
80.800.52065	03.42.4341	Software Licensing & Annual Fees	23,209	40,000	28,500	29,300
			33,692	20,000		29,300
		Misc/ Unallocated			3,000	2,550
		A - Z Databases		1,500	1,500	1,545
		Ancestry		4,500		-
		Biblioteca	1,000	1,000	1,000	1,030
		Cenage Learning/Ebook Hosting	250			
		Ebsco	7,721	8,000	8,000	8,240
		Heartland (OCLC)	4,404	4,500		-
		LOTE Online		1,000		-
		Mango	4,074	4,500	4,500	4,635
		Nuwav Info System/1yr E-Content Lic	500		800	800
		Newspaper digital			2,500	2,500
		Overdrive			3,000	3,000
		Tutor.com			8,000	8,000
		Zoobean/ Reading/ Prog Database	1,405		1,200	1,200
80.800.52090	03.42.4342	Library Databases	19,354	25,000	33,500	33,500
			19,104	20,000		33,500
		Misc/ Unallocated	84			
		A-1 Security Roofing,In	410			
		Birds	2,780	1,500	1,500	1,545
		Century Sprinkler	477	700	700	721
		Ernie Peterson	1,037	1,500	1,500	1,545
		Grainger/Bldg Mntc- Air filters	305			
		Jewell Electric		2,000	1,500	1,545
		Misc Building Maintenance	460	2,200	3,200	3,296
		TRANE		6,000		-
		Waukegan Safe and Lock	2,160	1,100	600	618
80.800.52100	03.42.4100	Maintenance - Buildings	7,713	15,000	9,000	9,270

Account #	Account #	Itemized Description	FY 2022 Actual	FY2023 Budget	FY2024 Budget	FY2025 Forecast
			21,968	20,387		9,270
		Misc/ Unallocated				
		Parking Lot	60,450			
		Gardening	1,000	1,000	900	
		GT Landscaping	4,400	5,000	5,000	3,000
		Misc Grounds	2,000	2,000	2,000	1,600
80.800.52105	03.42.4150	Maintenance - Grounds	4,400	68,450	8,000	5,500
			<u>5,000</u>	<u>68,450</u>	<u>5,500</u>	
		ADT	704	1,000	1,000	1,030
		Allied Telecom	505	1,200		-
		Averus	137			
		CDW Government,Inc	284			
		Ernie Peterson Plumbing	330			
		Eyes On U		600	500	515
		FSS Technologies,LLC	536			
		ImageTec Copiers			8,000	8,000
		HOH Water Technology/ Svc Contract	416			
		Konica Minolta	4,910			
		Konica Minolta Business Solutions	2,019	8,000		-
		North Shore Sign/ Svc Call Repr	472			
		Partner Tek				-
		Trane U.S. Inc	12,973		15,000	15,000
		Misc/ Unallocated	143	4,200	2,500	2,575
80.800.52110	03.42.4120	Maintenance - Equipment	23,429	15,000	27,000	27,120
			<u>15,007</u>	<u>15,000</u>	<u>27,120</u>	
		Misc/ Unallocated	1,000			-
		Bookmobile	1,000		1,000	1,030
		Veh MNTC Supplies	262			
80.800.52150	03.42.4110	Maintenance - Vehicles	262	2,000	1,000	1,030
			<u>262</u>	<u>2,000</u>	<u>1,030</u>	
		Pitney Bowes Global Fina	199		700	
		Wisconsin Glacier Springs Co	(23)	9,000		700
80.800.52200	03.42.4280	Rentals	176	9,000	700	700
			<u>176</u>	<u>9,000</u>	<u>700</u>	
		Amazon	150		1,000	
		Cobay & Company	2,112		2,000	
		Compartment Shelving	350			
		Demco	1,134			
		Misce	138			
		Quill	153			
		Uline, INC	113			
		Walmart	370		500	
		Misc/ Unallocated	988	3,000	500	515
80.800.60030	03.42.4650	Supplies - Office	5,508	3,000	4,000	515
			<u>5,508</u>	<u>3,000</u>	<u>515</u>	
		Misc/ Unallocated	907	1,000	500	515
		4IMPRINT	399			
		Amazon	707			
		CDW Government Inc	388			
		DEMCO	328			
		Department Supplies - Youth		2,000	500	515
		Departmental Supplies Adult		2,000	500	515
		Departmental Supplies Tech		1,000	500	515
		ELM USA/ ECO Pro-Kit	101			
		Heideman/John	270			
		Safe	680			

Account #	Account #	Itemized Description	FY 2022 Actual	FY2023 Budget	FY2024 Budget	FY2025 Forecast
80.800.60040	03.42.4680	Shelf Organizer Kids	420			
		Supplies - Operating	4,200	6,000	2,000	2,060
			4,209	6,000		2,060
80.800.60150	03.42.4890	Amazon	916			
		Books	579			
		Books - Adult Services	10,757	20,000	13,000	13,390
		Books- Youth Services	8,543	15,000	10,000	10,300
		Cavendish	534			
		Gumdrop Books	1,047			
		Infousa Mark/Books-Polk	345			
		Junior Lib Guild	806			
		Lakeview Books/ Children	177			
		Rainbow Book Comp	5,461			
		The Penworthy Comp/Books	2,004			
		Misc/ Unallocated	1,653			
		Book Purchase/Rental	32,822	35,000	23,000	23,690
			32,822	30,000		23,690
80.800.65060	03.42.4530	Misc/ Unallocated	12,243	8,000	4,000	4,120
		ALA Annual Confer-Training	200			
		ALA-Registration-Allen J	219			
		ALA-Registration-Robinson	219			
		American Lib-Trustee MBR	123			
		Board Expenses		3,000	2,000	2,060
		Board Training (Including conferences)		12,000	18,000	18,540
		Caroline Harrington/Reimb Gift-Handy	421			
		Edward Houston PLA Confer	333			
		Jeanette Allen	333			
		Membership- C Hawthorn	123			
		Membership-Giovanni	123			
		Misc Board Business Expenses	59	3,000	2,000	2,060
		Robinson/Etta C/Reimb Staff Holi Party	2,004			
		Toby-Board/Meal	149			
		Boards & Commissions	16,549	26,000	26,000	26,780
			16,549	21,000		26,780
80.800.71000	03.42.4910	Misc/ Unallocated	-			
		Building Construction		450,000	800,000	769,563
		Building Improvements	-	450,000	800,000	769,563
			-	450,000		769,563
80.800.75000	03.42.4940	Misc/ Unallocated		6,000	5,000	5,150
		Business Center Upgrade			10,000	
		Staff / Board Computers & Laptops	3,088		5,000	
		IT			5,000	
		Security Cameras			10,000	
		Equipment	3,088	6,000	35,000	5,150
			3,088	6,000		5,150
80.800.75010	03.42.4990	Misc/ Unallocated	2,885			
		Books on CD		1,000	500	515
		DVDs		3,000	2,500	2,575
		Misc Audio / visual purchases	85	1,000	1,000	1,030
		Video games		1,000	500	515
		Audio Visual	2,970	6,000	4,500	4,635
			2,970	6,000		4,635
80.800.76000	03.42.5000	Accounts Payable Processing	2,914	2,325	2,325	2,395
		Audit, Budet, Expense Report, Misc	14,005	11,170	11,170	11,505
		Cashiering, Processing Checks, Bank Dej	760	605	605	623
		Facility Manager	302	240	240	247
		Fire Department	627	500	500	515

Account #	Account #	Itemized Description	FY 2022 Actual	FY2023 Budget	FY2024 Budget	FY2025 Forecast
		HR Services	10,623	8,470	8,470	8,724
		Paylocity Fees	3,801	3,030	3,030	3,121
		Payroll Processing	5,693	4,540	4,540	4,676
		Police Department	298	240	240	194
		Trotter & Associates	1,100	880	880	
		Discount	(7,123)			-
80.800.99010	03.42.4781	Transfers Out - General Fund	33,000	32,000	32,000	32,000
			-	32,000		32,000



Personnel & Contractors

BUDGETED PERSONNEL

			FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FTE Change
<u>Mayor's Office</u>													
Mayor	Elected		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief of Staff	CSO		1.00	1.00	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.00
Sr. Executive Secretary	CSO		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Community Info Coordinator	CSO		1.00	1.00	1.00	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.00
Support Staff					0.50								0.00
	Total		4.00	4.50	4.00	3.60	3.60	3.60	3.60	2.85	3.60	3.60	0.00
<u>City Clerk's Office</u>													
City Clerk	Elected		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	CSO		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Data Tech II	SEIU		1.00	1.00									0.00
	Total		3.00	3.00	2.00	0.00							
<u>Legislative</u>													
Alderman	Elected		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Fire & Police Commissioners	Appoint		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	5.00
Citizen's Advisory Board	Appoint		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Zoning Board Members	Appoint		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
	Total		24.00	26.00	2.00								
<u>Treasurer's Office</u>													
Treasurer	Elected		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Total		1.00	0.00									
<u>Economic Development</u>													
Building Division													
Director	CSO		1.00	1.00	1.00	0.25	0.25	0.25	0.25	1.00	1.00	1.00	0.00
Senior Planner	CSO		1.00	1.00	1.00					1.00	1.00	1.00	(1.00)
Executive Secretary	CSO		0.50	1.00	1.00	0.50	0.50	0.50	0.50				0.00
Building Inspector Manager	CSO												1.00
Office Manager	CSO												1.00
Senior Inspector	SEIU		1.00	1.00									0.00
Bldg & Facilities Mgr	CSO		1.00	1.00	1.00					1.00	0.00	0.00	0.00
Building Inspector	SEIU		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Associate Planner			1.00										1.00
Permit Coordinator	CSO		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	(1.00)
Administrative Assistant	CSO						1.00	1.00	1.00	1.00	1.00	1.00	0.00
Data Tech II	SEIU		1.00	1.00							2.00	2.50	0.50
	Total		9.50	9.00	7.00	3.75	3.75	4.75	4.75	8.00	8.00	9.50	1.50
<u>Facility Management Division</u>													
Director						0.25	0.25	0.25	0.25				0.00
Bldg & Facilities Mgr						1.00	1.00	1.00	1.00				0.00
	Total		0.00	0.00	0.00	1.25	1.25	1.25	1.25	0.00	0.00	0.00	0.00
<u>Planning Division</u>													
Director						0.50	0.50	0.50	0.50				0.00
Executive Secretary						0.50	0.50	0.50	0.50				0.00
Sr. Planner						1.00	1.00	1.00	1.00				0.00
	Total		0.00	0.00	0.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00
	Total All Divisions		9.50	9.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	9.50	0.00
<u>Police</u>													
Chief	CSO		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Chief of Police	CSO		1.00	1.00							1.00	1.00	0.00
Lieutenant	CSO		4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	0.00
Sergeant	ICOPS		8.00	8.00	8.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Internal Investigator	CSO		2.00	2.00	2.00	1.00							0.00
Communication Supervisor	CSO		1.00	1.00	1.00	1.00							0.00
Executive Secretary	CSO		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Community Service Officer			1.00							1.00	1.00	1.00	0.00
Police Officers	ICOPS		60.00	60.00	41.00	43.00	41.00	41.00	41.00	41.00	41.00	41.00	0.00
Telecommunicators	FOP		11.00	11.00	11.00	9.00							0.00
Mechanic			0.50	0.50	0.50								0.00
Records Input Operator	SEIU		7.00	7.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fleet Coordinator			0.50	1.00	0.50								0.00

BUDGETED PERSONNEL

			FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FTE Change
Admin Support Tech	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Animal Control		1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Crossing Guards		10.00	10.00	10.00	10.50	10.50	10.50	13.00	13.00	13.00	17.00	17.00	0.00
Total		110.50	110.00	84.50	77.50	64.50	64.50	67.00	66.00	71.00	71.00	71.00	0.00
Fire													
Chief	CSO			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief/Lieutenant			1.00										0.00
Battalion Chief	CSO	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Fire Prevention Offices	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fire Marshal	CSO												1.00
Management Analyst	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Lieutenant	IAFF	3.00	3.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Firefighter/Paramedic	IAFF	30.00	29.00	29.00	24.00	22.00	21.00	21.00	21.00	21.00	21.00	21.00	0.00
Firefighter	IAFF												0.00
Total		39.00	37.00	41.00	36.00	34.00	33.00	33.00	32.00	32.00	32.00	33.00	1.00
Information Technology													
Director			1.00										0.00
Tech Support Specialist			1.00										0.00
Total		2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comptroller Office													
Comptroller		1.00	1.00	1.00									1.00
Assistant Comptroller	CSO						0.75	0.75	0.75	0.75	0.75	0.75	0.00
Accounting Manager		1.00	1.00	1.00									0.00
UB and Revenue Manager	CSO				1.00	1.00							0.00
Accountant		1.00	1.00	1.00									0.00
Financial Analyst	CSO				1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accounts Payable Clerk	CSO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utility Billing Coordinator	SEIU		1.00	1.00									0.00
Payroll Coordinator		1.00	1.00	1.00									0.00
AP and Payroll Manager					1.00	1.00							0.00
Management Analyst							0.50	1.00	1.00	1.00	1.00	1.00	(1.00)
Collector/Adjudication Aide	SEIU	1.00	1.00	1.00				0.50	1.00	1.00	1.00	1.00	0.00
Collector	SEIU		1.00	0.75	0.75	0.75			0.75	0.75	0.75	1.00	0.25
Total		6.00	7.00	8.00	4.75	4.75	3.50	3.25	5.50	4.50	4.75	4.75	0.25
Human Resources													
Director	CSO	1.00	1.00	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.00
Senior HR Assistant	CSO	1.00											0.00
HR Assistant	CSO		1.00	1.00	1.00	1.00							0.00
Management Analyst	CSO						0.50	0.80	0.80	0.80	0.80	0.80	0.00
Seasonal		0.50	0.00										0.00
Total		2.50	2.00	2.00	1.80	1.80	0.80	1.30	1.60	1.60	1.60	1.60	0.00
Public Works-Street Division													
Director	CSO	0.50	0.50	0.30	0.30	0.30	0.30	0.30					0.00
Water Sewer Superintendent	CSO								1.00	1.00	1.00	1.00	0.00
Foreman - Streets & Utilities		1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.00
Bldg & Facilities Mgr	CSO						1.00	1.00	1.00	0.80	0.80	0.80	0.00
Sr. Crew Leader	SEIU						1.00	1.00	1.00	0.00	0.00	0.00	0.00
Crew Leader	SEIU	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	2.00	1.00
Crew Leader II	SEIU	1.00	1.00	1.00	1.00	1.00							0.00
Sr. Executive Secretary	CSO	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Head Mechanic	SEIU	1.00	0.50	1.00	0.50								0.00
Auto Mechanic	SEIU	0.50	0.50	0.00	0.50								0.00
Auto Mechanic II	SEIU				0.50								0.00
Maintenance Worker II	SEIU	4.00	5.00	2.00	2.00	3.00	3.00	3.00	2.00	1.00	1.00	1.00	0.00
Maintenance Worker I	SEIU	6.00	6.00	5.00	2.00	6.00	6.00	6.00	7.00	10.00	9.00	(1.00)	0.00
Fleet Coordinator		0.50	0.00										0.00
Seasonal		3.00	1.50	1.50	1.50								0.00
Total		20.00	18.50	14.30	11.80	13.80	13.80	13.80	12.00	14.80	14.80	0.00	
Enterprise-Water Division													
Director	CSO	0.50	0.50	0.50	0.50	0.50	0.50	0.50					0.00
Chief of Staff	CSO			0.25	0.25	0.25	0.25	0.25		0.25	0.25	0.25	57

BUDGETED PERSONNEL

			FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FTE Change
Community Info Coordinator	CSO					0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.00
HR Director	CSO					0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00
Management Analyst	CSO									0.20	0.20	0.20	0.00
Electrician	N/A	1.00	1.00							0.00	0.00	0.00	0.00
Foreman - Water Operations		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Bldg & Facilities Mgr	CSO									0.20	0.20	0.20	0.00
Sr. Executive Secretary	CSO	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Utility Billing Coordinator	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Comptroller	CSO						0.25	0.25	0.25	0.25	0.25	0.25	0.00
Head Mechanic	SEIU	1.00	0.50			0.50							0.00
Auto Mechanic	SEIU	0.50	0.50			0.50							0.00
Auto Mechanic II	SEIU	0.00				0.50							0.00
Sr. Water Plant Head Mechanic	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Sr. Water Plant Operator	SEIU	1.00	1.00	1.00	1.00								0.00
Water Plant Operator - A	SEIU	4.00	3.00	3.00	3.00	4.00	4.00	4.00	2.50	2.50	1.50	(1.00)	
Water Plant Operator - C	SEIU	1.00	2.00	1.00	2.00	1.00	2.00	2.00	2.00	4.00	5.00	1.00	
Water Plant Operator									2.00	2.00	2.00	2.00	0.00
Water Plant Maint Worker II	SEIU	1.00				1.00	1.00						0.00
Water Plant Maint Worker I	SEIU	1.00	1.00	1.00					1.00	1.00	2.00	2.00	0.00
Meter Supervisor	SEIU	1.00	1.00										0.00
Collector	SEIU	1.00	0.00	0.00	0.25	0.25	0.25	0.00	0.25	0.25	0.25	0.25	0.00
Meter Technician	SEIU		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total		15.50	15.00	12.00	14.35	11.50	12.10	12.85	16.30	16.50	16.50	0.00	
Enterprise-Sewer Division													
Director	CSO					0.20	0.20	0.20	0.20		0.00	0.00	0.00
Foreman - Streets & Utilities										0.50	0.50	0.50	0.00
Sr. Water/Sewer Maintenance	SEIU	1.00	2.00	2.00	1.00	1.00							0.00
Sr. Crew Leader	SEIU	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance II	SEIU	2.00				1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Water/Sewer Maintenance I	SEIU	1.00	2.00	2.00	1.00	1.00				2.00	0.00	(2.00)	
Seasonal	SEIU	0.50	0.50	0.50									0.00
Total		5.50	5.50	5.50	4.20	4.20	2.20	2.20	1.25	3.50	1.50	(2.00)	
Total-PW		41.00	39.00	31.80	30.35	29.50	28.10	28.85	29.55	34.80	32.80	(2.00)	
Grand Total Authorized Positions		215.50	209.50	178.30	161.00	145.15	141.50	145.00	145.50	155.50	156.25	2.75	

CONTRACTUAL

	FY20	FY21	FY22	FY23	FY24	FY25	FTE Change
<u>Mayor's Office</u>							
Chief of Staff		0.75	0.75	0.75	0.00	(0.75)	
Community Info Coordinator		0.85	0.85	0.00	0.00	0.00	
Total	0.00	0.00	1.60	1.60	0.75	0.00	(0.75)
Police							
Admin Support Tech		1.00	1.00	1.00	1.00	1.00	0.00
Total	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Information Technology							
Director	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Tech Support Specialist	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Comptroller Office							
Comptroller		1.00	1.00	0.00	0.00	0.00	0.00
Collector/Adjudication Aide		2.00	1.00	1.00	0.00	(1.00)	
Total	0.00	0.00	3.00	2.00	1.00	0.00	(1.00)
Public Works-Street Division							
Director		0.30	0.30	0.30	0.30	0.30	0.00
Total	0.00	0.00	0.30	0.30	0.30	0.30	0.00
Enterprise-Water Division							
Director		0.50	0.50	0.50	0.50	0.50	0.00
Chief of Staff		0.25	0.25	0.25	0.00	(0.25)	
Community Info Coordinator		0.15	0.15	0.00	0.00	0.00	
Total	0.00	0.90	0.90	0.75	0.50	(0.25)	
Enterprise-Sewer Division							
Director		0.20	0.20	0.20	0.20	0.20	0.00
Total	0.00	0.00	0.20	0.20	0.20	0.20	0.00
Grand Total Authorized Positions	2.00	3.00	9.00	8.00	6.00	4.00	(2.00)