

CITY OF SYCAMORE



POLICE DEPARTMENT



FIRE DEPARTMENT

CITY ADMINISTRATION



COMMUNITY DEVELOPMENT DEPARTMENT

FINANCE DEPARTMENT

PUBLIC WORKS DEPARTMENT



FY2023B BUDGET BOOK

TABLE OF CONTENTS

COVER					
TABLE OF CONTENTS	1	STREETS DEPARTMENT	45-52		
ELECTED & APPOINTED OFFICIALS	2	Narrative & Summary Data	45		
Using the BUDGET Book	2	Streets Department Totals	46-47		
WHERE THE MONEY COMES FROM	3	Administration (730)	48		
FUND-BY-FUND SUMMARY	4-6	Operations (731)	49		
Funds 01 - 10	4	Forestry (732)	50		
Funds 11 - 30	5	Municipal Building (734)	51		
Funds 31 - 40	6	Engineering (760)	52		
BUDGET MESSAGE	7-8				
FUND 01 - GENERAL FUND	9-20	COMMUNITY DEVELOPMENT DEPARTMENT	53-56		
General Fund Budget Assumptions	9	Narrative & Summary Data	53		
Comprehensive Income Statement	10-13	Community Development Totals	54		
Revenues in Detail	14-15	Building & Zoning (770)	55		
Revenue Overview	16	Code Enforcement (771)	56		
Expenses in Detail	17-18				
Expense Overview	19				
Summary of Departmental Expenses	20				
ELECTED OFFICIALS	21-24	FUND 02 - WATER FUND	57-61		
Narrative & Summary Data	21	Narrative & Summary Data	57		
Elected Officials Totals	22	Water Fund Totals	58-59		
Mayor & Council (701)	23	Administration (740)	60		
City Clerk (707)	24	Operations (741)	61		
ADMINISTRATION & HR	25-27	FUND 04 - SEWER FUND	62-67		
Narrative & Summary Data	25	Narrative & Summary Data	62		
Administration & HR (702)	26	Sewer Fund Totals	63-64		
Human Resources (705)	27	Administration (750)	65		
FINANCE DEPARTMENT	28-29	Operations (751)	66		
Narrative & Summary Data	28	Collections (752)	67		
Finance Department (704)	29				
GENERAL FUND SUPPORT	30	OTHER FUND DESCRIPTIONS	68		
General Fund Support (513)	30				
POLICE DEPARTMENT	31-39	SPECIAL REVENUE FUNDS	69-83		
Narrative & Summary Data	31	03 - Water Connection	69	13 - Downtown Development	77
Police Department Totals	32-33	05 - Sewer Connection	70	21 - TIF	78
Administration (710)	34	06 - Capital Improvement	71	42 - TIF II	79
Patrol (712)	35	07 - Motor Fuel Tax	72	22 - Sales Tax Distribution	80
Investigations (713)	36	08 - Road & Bridge	73	23 - Employee Benefits	81
Crossing Guards (715)	37	09 - Hotel/Motel Tax	74	30 - Street Maintenance	82
Parking & Records (716)	38	10 - Foreign Fire Insurance	75	33 - Radium Decommission	83
Community Services (717)	39	11 - Public Buildings	76		
FIRE DEPARTMENT	40-44	FIDUCIARY FUNDS	84-87		
Narrative & Summary Data	40	15 - Police Pension	84	28 - Transfer Tax	86
Fire Department Totals	41	16 - Fire Pension	85	37 - Public Improvement Escrow	87
Administration (720)	42				
Operations (721)	43				
Apprenticeship (722)	44				
DEBT SERVICE FUNDS		DEBT SERVICE FUNDS	88-93		
Debt Service Schedule	88	Debt Service Schedule	88	35 - 2009 EPA Loan	92
25 - 2003 EPA Loan	89	25 - 2003 EPA Loan	89	36 - 2012 Refunding	93
31 - 2005 EPA Loan	90	31 - 2005 EPA Loan	90	38 - 2017 Refunding	94
32 - 2006 EPA Loan	91	32 - 2006 EPA Loan	91	39 - 2019 EPA Loan	95
FUND 40 - ARPA FUNDS		FUND 40 - ARPA FUNDS	96		
CAPITAL IMPROVEMENT PLAN		CAPITAL IMPROVEMENT PLAN	97-99		
EMPLOYEES BY THE NUMBERS		EMPLOYEES BY THE NUMBERS	100		
EMPLOYEE COMPENSATION & POSITION LIST		EMPLOYEE COMPENSATION & POSITION LIST	101-103		
INTER-FUND TRANSFER SCHEDULE		INTER-FUND TRANSFER SCHEDULE	104		

CITY OF SYCAMORE

INCORPORATED 1858

ELECTED OFFICIALS

Hon. Steve Braser, Mayor

Alan Bauer, Alderperson, First Ward
Alicia Cosky, Alderperson, First Ward
Chuck Stowe, Alderperson, Second Ward
Pete Paulsen, Alderperson, Second Ward
Jeff Fischer, Alderperson, Third Ward
Nancy Copple, Alderperson, Third Ward
Benjamin Bumpus, Alderperson, Fourth Ward
Virginia Sherrod, Alderperson, Fourth Ward

USING THE BOOK

The FY2023b City Budget Book was prepared using a color-coding system, found in page and column headers throughout the book, that allows the user to quickly find pages in the book based on the color used. Colors used represent not only specific departments within the City, but also specific fund types into which various funds are grouped. This color-coding is used whenever there are department or fund totals shown on supporting schedules throughout the book.

CITY DEPARTMENTS		FUND TYPES & PURPOSE	
ELECTED OFFICIALS		GENERAL FUND	Taxes to fund daily operations of the City
ADMINISTRATION & HR		ENTERPRISE FUND - WATER	Self-supporting fund provides water to City
FINANCE		ENTERPRISE FUND - SEWER	Self-supporting fund processes sewage for City
GENERAL FUND SUPPORT		SPECIAL REVENUE FUNDS	Taxes and fees to support specific programs
POLICE		FIDUCIARY FUNDS	Funds held and managed for city-related parties
FIRE		DEBT SERVICE FUNDS	Funds to retire loans and bonds issued
COMMUNITY DEVELOPMENT		ARPA FUND	Federal COVID relief funds for infrastructure
PUBLIC WORKS - STREETS			
PUBLIC WORKS - WATER		WHICH FUNDS ARE WHICH TYPE?	
PUBLIC WORKS - SEWER		GENERAL FUND	01
		ENTERPRISE FUND - WATER	02
		ENTERPRISE FUND - SEWER	04
		SPECIAL REVENUE FUNDS	03, 05, 06, 07, 08, 09, 10, 11, 13, 21, 22, 23, 30, 33
		FIDUCIARY FUNDS	15, 16, 28, 37
		DEBT SERVICE FUNDS	25, 31, 32, 35, 36, 38, 39, 41, 43
		ARPA FUND	40

WHERE THE MONEY COMES FROM

The City's budget is funded mainly through the activities of residents and businesses located in the City. However, due to how property, sales, and other taxes are administered, the City actually receives monies that fund the budget from a number of sources throughout the fiscal year. Here is a list of many (but not all) of the ways that the City receives taxes and fees paid by residents, business, and visitors:



FROM THE STATE OF ILLINOIS

- Allocation of state income taxes, distributed to municipalities across the state (Fund 01)
- Allocation of a portion of the state cannabis tax, distributed to municipalities across the State (Fund 01)
- Allocation of the state motor fuel tax, distributed based on sales of gasoline and diesel fuel by local merchants (Fund 07)
- Allocation of the state Personal Property Replacement Tax [PPRT] (Funds 01, 15, 16)
- Payments to the City for services used by State of Illinois offices and facilities located in the City (Fund 01)

FROM THE COUNTY OF DEKALB

- Distribution of property taxes collected by the County on behalf of the City (Funds 01, 08, 15, and 16)
- Payments to the City for services used by County offices and facilities located in the City (Funds 01, 02, 03, 04, 05)

FROM THE SYCAMORE SCHOOL DISTRICT

- Payments to the City for school resource officers and the District's portion of the crossing guard program (Fund 01)

FROM THE CITY OF DEKALB

- Inter-governmental property tax-sharing agreement payments to the City (Fund 01)

FROM BUSINESSES LOCATED IN THE CITY

- Licenses and permits (Fund 01)
- Water and sewer fees (Funds 02, 03, 04, 05)
- Fines for violation of City ordinances (Fund 01)
- Refuse collection fees (Fund 01)
- Rental payments for use of retail and office space in City Center (Fund 01)

FROM RESIDENTS DIRECTLY

- Water and sewer fees (Funds 02, 03, 04, 05)
- Refuse collection fees (Fund 01)
- Ambulance service fees (Fund 01)
- Licenses and permits (Fund 01)
- Fines for violation, including violation of motor vehicle laws, of City ordinances (Fund 01)
- Parking meter fees (Fund 01)
- Parking tickets (Fund 01)

FROM CONSUMERS & VISITORS TO THE CITY

- Sales taxes, collected by businesses and remitted to the State, which returns the City's portion of the tax to the City (Fund 01)
- Restaurant and bar taxes collected by businesses and remitted to the City (Fund 01)
- Hotel and motel taxes collected by businesses and remitted to the City (Fund 09)
- Locally-generated gasoline taxes collected by businesses and remitted to the City (Fund 01)
- Fines for violation, including violation of motor vehicle laws, of City ordinances (Fund 01)
- Parking meter fees (Fund 01)

FROM NEW RESIDENTS / NEW CONSTRUCTION

- Impact fees collected from builders (Fund 01)
- Transfer taxes from people living outside the City to move to the City (Fund 28)

FUND-BY-FUND SUMMARY -- INCOME STATEMENTS AND FUND BALANCES

INCOME STATEMENTS		FUND 01 GENERAL	FUND 02 WATER	FUND 03 WATER IMP.	FUND 04 SEWER	FUND 05 SEWER IMP.	FUND 06 CAPITAL IMP.	FUND 07 MOTOR FUEL	FUND 08 ROAD/BRDG	FUND 09 HOTEL TAX	FUND 10 FOR. FIRE INS.
REVENUES											
B3100	Property Taxes	3,905,960	-	-	-	-	-	-	-	-	-
B3200	Sales/Use Taxes	6,426,666	-	-	-	-	450,775	-	-	123,333	123,333
B3210	Water Meter Revenue	-	20,000	-	-	-	-	-	-	-	-
B3220	Permit/Fee Revenue	-	4,500	-	-	-	-	-	-	-	-
B3230	User Fee Revenue	-	2,732,500	66,667	2,243,333	96,667	-	-	-	-	-
B3300	Licenses	80,234	-	-	-	-	-	-	-	-	-
B3400	Intergovernmental Revenues	2,684,667	-	-	-	-	116,667	483,333	61,667	-	-
B3500	Service Charges	1,336,793	-	-	-	-	-	-	-	-	-
B3600	Fines/Fees	109,297	-	-	-	-	-	-	-	-	-
B3700	Other	1,610,351	2,500	3,333	16,667	26,666	69,667	20,000	-	-	344
B4500	Transfers In	830,124	1,000,000	-	60,000	-	-	-	-	-	-
TOTAL REVENUES		16,984,092	3,759,500	70,000	2,320,000	123,333	637,109	503,333	61,667	123,333	123,677
EXPENSES											
B8100	Personnel	6,976,155	470,449	-	655,782	-	-	-	-	-	-
B8200	Commodities	464,115	188,583	-	237,075	-	-	-	-	-	4,666
B8300	Contractual Services	2,004,109	831,120	-	410,150	-	116,666	1,200,000	-	17,333	22,000
B8400	Other Services	4,285,164	181,584	667	246,297	1,333	10,000	-	-	26,333	-
B8500	Equipment	1,071,188	286,000	-	175,250	-	-	-	-	-	667
B8600	Permanent Improvements	1,853,318	2,804,887	20,000	375,000	275,000	23,334	-	-	6,667	-
B9000	Transfers Out	330,000	200,973	-	713,384	1,233,334	-	-	93,333	101,667	-
TOTAL EXPENSES		16,984,049	4,963,596	20,667	2,812,938	1,509,667	150,000	1,200,000	93,333	152,000	27,333
NET SURPLUS/(DEFICIT)		43	(1,204,096)	49,333	(492,938)	(1,386,334)	487,109	(696,667)	(31,666)	(28,667)	96,344

FUND BALANCE	FUND 01 GENERAL	FUND 02 WATER	FUND 03 WATER IMP.	FUND 04 SEWER	FUND 05 SEWER IMP.	FUND 06 CAPITAL IMP.	FUND 07 MOTOR FUEL	FUND 08 ROAD/BRDG	FUND 09 HOTEL TAX	FUND 10 FOR. FIRE INS.
Opening Fund Balance, estimated, 5/1/23	15,200,672	10,645,540	187,745	15,162,490	7,344,692	1,157,945	1,519,106	52,090	85,174	71,542
Add/(subtract) net surplus/(deficit)	43	(1,204,096)	49,333	(492,938)	(1,386,334)	487,109	(696,667)	(31,666)	(28,667)	96,344
Ending Fund Balance, estimated, 12/31/23	15,200,715	9,441,444	237,078	14,669,552	5,958,358	1,645,054	822,439	20,424	56,507	167,886

FUND-BY-FUND SUMMARY -- INCOME STATEMENTS AND FUND BALANCES

INCOME STATEMENTS		FUND 11 PUB. BLDGS.	FUND 13 DOWNTN DEV.	FUND 15 POLICE PEN.	FUND 16 FIRE PEN.	FUND 42 TIF	FUND 22 SALES TX DIST	FUND 23 EMPL. BEN.	FUND 25 2003 EPA	FUND 28 TRANSFER TAX	FUND 30 STREET MAIN.
REVENUES											
B3100	Property Taxes	-	-	581,724	791,882	10,382	-	-	-	-	-
B3200	Sales/Use Taxes	-	-	-	-	-	-	-	-	333,333	1,134,285
B3210	Water Meter Revenue	-	-	-	-	-	-	-	-	-	-
B3220	Permit/Fee Revenue	-	-	-	-	-	-	-	-	-	-
B3230	User Fee Revenue	-	-	-	-	-	-	-	-	-	-
B3300	Licenses	-	-	-	-	-	-	-	-	-	-
B3400	Intergovernmental Revenues	-	-	29,414	31,655	-	-	-	-	-	-
B3500	Service Charges	-	-	-	-	-	-	-	-	-	-
B3600	Fines/Fees	-	-	-	-	-	-	-	-	-	-
B3700	Other	15,667	333	960,097	1,008,872	208	6,667	-	100	-	3,000
B4500	Transfers In	-	71,667	-	-	-	-	-	33,158	-	-
TOTAL REVENUES		15,667	72,000	1,571,235	1,832,409	10,590	6,667	-	33,258	333,333	1,137,285
EXPENSES											
B8100	Personnel	-	-	740,474	704,501	-	-	-	-	-	-
B8200	Commodities	-	-	-	-	-	-	-	-	-	-
B8300	Contractual Services	44,233	50,000	45,936	51,067	754,350	106,667	-	-	1,000	184,667
B8400	Other Services	16,667	18,334	-	-	-	33,333	-	33,159	332,333	-
B8500	Equipment	-	-	-	-	-	-	-	-	-	-
B8600	Permanent Improvements	56,667	3,333	-	-	5,000	183,333	-	-	-	1,268,300
B9000	Transfers Out	-	-	-	-	-	593,290	-	-	-	100,000
TOTAL EXPENSES		117,567	71,667	786,410	755,568	759,350	916,623	-	33,159	333,333	1,552,967
NET SURPLUS/(DEFICIT)		(101,900)	333	784,825	1,076,841	(748,760)	(909,956)	-	99	-	(415,682)
FUND BALANCE		FUND 11 PUB. BLDGS.	FUND 13 DOWNTN DEV.	FUND 15 POLICE PEN.	FUND 16 FIRE PEN.	FUND 42 TIF	FUND 22 SALES TX DIST	FUND 23 EMPL. BEN.	FUND 25 2003 EPA	FUND 28 TRANSFER TAX	FUND 30 STREET MAIN.
Opening Fund Balance, estimated, 5/1/23		568,906	26,597	18,176,541	17,777,246	5,140	2,032,198	166,527	4,252	506,669	2,162,052
Add/(subtract) net surplus/(deficit)		(101,900)	333	784,825	1,076,841	(748,760)	(909,956)	-	99	-	(415,682)
Ending Fund Balance, estimated, 12/31/23		467,006	26,930	18,961,366	18,854,087	(743,620)	1,122,242	166,527	4,351	506,669	1,746,370

FUND-BY-FUND SUMMARY -- INCOME STATEMENTS AND FUND BALANCES

INCOME STATEMENTS	FUND 31 2005 EPA	FUND 32 2006 EPA	FUND 33 RADiUM DEC.	FUND 35 2009 EPA	FUND 36 2012 REFUND	FUND 37 PUB. IMP.	FUND 38 2017 REFUND	FUND 39 2019 EPA	FUND 40 ARPA FUNDS	TOTAL ALL FUNDS
REVENUES										
B3100 Property Taxes	-	-	-	-	-	-	-	-	-	5,289,948
B3200 Sales/Use Taxes	-	-	-	-	-	-	-	-	-	8,591,725
B3210 Water Meter Revenue	-	-	-	-	-	-	-	-	-	20,000
B3220 Permit/Fee Revenue	-	-	-	-	-	-	-	-	-	4,500
B3230 User Fee Revenue	-	-	-	-	-	-	-	-	-	5,139,167
B3300 Licenses	-	-	-	-	-	-	-	-	-	80,234
B3400 Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	3,407,403
B3500 Service Charges	-	-	-	-	-	-	-	-	-	1,336,793
B3600 Fines/Fees	-	-	-	-	-	-	-	-	-	109,297
B3700 Other	84	7	167	333	-	120	166	233	-	3,745,582
B4500 Transfers In	36,682	44,467	-	130,551	-	-	330,000	782,667	-	3,319,316
TOTAL REVENUES	36,766	44,474	167	130,884	-	120	330,166	782,900	-	31,043,965
EXPENSES										
B8100 Personnel	-	-	-	-	-	-	-	-	-	9,547,361
B8200 Commodities	-	-	-	-	-	-	-	-	-	894,439
B8300 Contractual Services	-	-	-	-	-	-	-	-	-	5,839,581
B8400 Other Services	36,682	44,466	1,500	130,522	-	-	217,333	1,009,428	-	6,625,135
B8500 Equipment	-	-	-	-	-	-	-	-	-	1,533,105
B8600 Permanent Improvements	-	-	-	-	-	-	-	-	-	6,874,839
B9000 Transfers Out	-	-	-	-	-	-	-	-	-	3,365,981
TOTAL EXPENSES	36,682	44,466	1,500	130,522	-	-	217,333	1,009,711	-	34,680,441
NET SURPLUS/(DEFICIT)	84	8	(1,333)	362	-	120	112,833	(226,811)	-	(3,636,476)
FUND BALANCE	FUND 31 2005 EPA	FUND 32 2006 EPA	FUND 33 RADiUM DEC.	FUND 35 2009 EPA	FUND 36 2012 REFUND	FUND 37 PUB. IMP.	FUND 38 2017 REFUND	FUND 39 2019 EPA	FUND 40 ARPA FUNDS	TOTAL ALL FUNDS
Opening Fund Balance, estimated, 5/1/23	30,632	(24,433)	23,228	55,414	2,992	40,283	15,747	2,485,901	37,651	95,520,539
Add/(subtract) net surplus/(deficit)	84	8	(1,333)	362	-	120	112,833	(226,811)	-	(3,636,476)
Ending Fund Balance, estimated, 12/31/23	30,716	(24,425)	21,895	55,776	2,992	40,403	128,580	2,259,090	37,651	91,884,063

BUDGET MESSAGE

TO: The Honorable Steve Braser, Mayor
Sycamore City Council

FROM: Michael Hall, City Manager

DATE: June 20, 2023

RE: Fiscal Year 2023b Budget

The Annual Budget for Fiscal Year 2023b extends from May 1, 2023 through December 31, 2023. This budget document compiles the numerical and narrative budgets for each General Fund department and each of the City's capital funds, special funds, and bond funds in one volume for easy reading and reference.

The General Fund expenditure budget totals \$16,984,092. These expenditures are offset by \$16,984,092 in anticipated General Fund revenues. The revenues and expenditures reflect pension contributions for fire and police passing through the General Fund. The General Fund unaudited operating reserve or starting fund balance as of May 1, 2023 is \$15,200,672 or 89% of the planned General Fund operating expenditures.

The City's estimated equalized assessed valuation (EAV) for 2022 (payable in 2023) is \$554,471,994 which is roughly \$45.7 million more than the prior year. The increase in EAV is a combination of a rebound in housing values and an uptick in new construction in residential, commercial and industrial developments.

The breakdown of operating revenues and expenditures are shown in the charts on pages 17 and 20.

General Fund operating expenditures continue to be constrained to meet general revenues.

- The were 3 Police officers and 3 Firefighters were authorized.
- Personnel expenses (wages, salaries, FICA, Medicare, IMRF, Police and Fire Pension) account for over half of the overall General Fund budget (43.56%).
- When combined with the cost of insurance coverage (health, life, work comp and liability), employee costs reach 59.56% of the planned General Fund expenditures. Insurance costs are assigned to the General Fund Support budget, which consists of expenditures common to the entire General Fund.
- The City's Pension obligations include the Police, Fire and IMRF pension plans (with the exception of personnel assigned to the Water and Sewer Funds) pass through or are expended from the General Fund. The percentage of liabilities funded in the Police Pension Fund is 66.2%, the Fire Pension Fund is 64.3% while IMRF is funded at 98.6%. The City continues to fund the minimum required contribution as calculated each year by an independent actuary.

BUDGET MESSAGE

Aside from conventional operating expenditures, other significant General Fund expenditures include:

- Debt service of \$330,000 to fund the principal and interest on the 2017 refunding bond.
- An allocation of \$400,000 to pay sales tax rebates.
- \$30,000 in support of Chamber of Commerce and DeKalb County Visitors Bureau initiatives by reducing incoming transfer from Hotel/Motel Tax funds

The City Council has maintained a commitment to capital infrastructure improvements. This commitment honors the deep community concern about failing streets, in particular. The ability to maintain this commitment is also based, in part, on prudent fiscal measures taken in years past to segregate capital funds from operational funds, and to appropriately match such funds with uses that reflect community expectations.

Capital improvement program identifies funded items totaling \$4,514,290. These expenditures have dedicated sources of revenue and do not involve any tax increases. Highlights of the capital program are listed below:

- The City's annual street maintenance program: \$3,660,590 (Street Maintenance Fund, Motor Fuel Tax Fund, Sales Tax Fund).
- Sidewalk removal and replacement in conjunction with Street Maintenance Program: \$150,000 (Capital Improvement Fund).
- Replacement of vehicles: \$703,700 (All Funds).

The Capital Improvement Program including brief descriptions for each expenditure can be referenced in the Capital Improvement Plan section of this document.

ASSUMPTIONS

REVENUES

- ★ \$720,000 in additional property tax revenues through the approved 2022 levy
- ★ Anticipated decrease in sales tax revenues of \$154,251 due to inflationary adjustments
- ★ Increased Personal Property Replacement Tax receipts to better reflect actual revenues experienced
- ★ Increased ambulance user fees to better replicate actual fees experienced. Concurrently, budgeted contractual discounts taken by insurance companies reimbursing for ambulance services to better approximate net monies received
- ★ Lowered estimate on investment income as the city's portfolio is mainly in low-interest certificates of deposit
- ★ The city reduced its required transfer from the Hotel/Motel Tax Fund (09) to transfer those monies to the Downtown Development Fund (13) to support City Council's requested support for the Chamber of Commerce and Visitors Bureau

EXPENSES

- ★ Increased salaries for all unionized employees as per their respective contracts with AFSCME, the Fraternal Order of Police, and the International Association of Fire Fighters, including all step increases and cost-of-living adjustments
- ★ Included the city's staffing model, including all positions, both management and union, full- and part-time, to be part of the final budget proposal submitted for adoption. Approval of this budget will also suffice to approve the salaries contained in the supporting schedules found on pages 99-103
- ★ Increased the budget for employee health insurance by 15% to account for the rising cost of health care coverage for city employees.
- ★ Increased the budget for technological improvements.
- ★ Most line-item expenses were budgeted at levels nearly approximate to budget levels. The effects of supply-chain disruptions and inflation were not factored into departmental budgets, which may create challenges for department heads as they manage scarce resources during inflationary spikes.
- ★ Budgets for gasoline, essential for patrol vehicles, fire vehicles, and public works vehicles and equipment, remain at prior year's levels; inflation effects on motor fuels will impact all departments with vehicles, and may require mid-year budget changes to re-allocate existing funds, or to request additional funding.

01 GENERAL FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN PROPERTY TAXES					
3110 General					
3112 FICA/IMRF		1,448,196	1,532,308	1,397,754	2,175,179
3113 Police Pension		335,940	337,175	323,601	337,175
3114 Fire Pension		-	581,724	-	581,724
3115 Crossing Guards		-	791,882	-	791,882
3115	Crossing Guards	19,923	20,000	19,220	20,000
PROPERTY TAXES TOTAL		1,804,059	3,263,089	1,740,575	3,905,960
SALES/USE TAXES					
3210 Sales Tax-City		2,760,024	2,704,650	3,051,770	1,933,333
3211 Sales Tax-State		5,490,191	5,304,251	6,141,657	3,433,333
3214 Restaurant/Bar Tax		1,294,818	1,300,000	1,447,860	933,333
3215 Telecomm Tax		190,547	215,000	182,509	126,667
3215	SALES/USE TAXES TOTAL	9,735,581	9,523,901	10,823,798	6,426,666
LICENSES					
3310 Liquor		95,831	90,000	72,027	60,000
3311 Dog		517	-	-	-
3312 Electrical		6,000	5,250	4,747	3,567
3319 Other		35,654	22,500	28,279	16,667
3319	LICENSES TOTAL	138,001	117,750	105,053	80,234
INTERGOVERNMENTAL REVENUES					
3410 Federal Pass-Through		24,933	-	13,032	-
3412 State Govt Grants		34,808	-	26,966	-
3413 State Income & Misc Taxes		2,586,685	2,824,218	3,001,641	2,000,000
3414 Pers Prop Replacement Tax		606,943	1,123,239	960,459	550,000
3415 Sycamore Schools		166,991	150,000	89,369	100,000
3418 Sycamore/Dekalb Agmt		52,991	30,000	26,367	34,667
3418	INTERGOVERNMENTAL REVENUES TOTAL	3,473,351	4,127,457	4,117,834	2,684,667
SERVICE CHARGES					
3510 Planning/Zoning		1,200	1,500	2,400	1,060
3511 Engineering Inspection		4,312	15,000	6,609	10,000
3512 Building Inspection		54,642	65,000	63,255	42,878
3513 Electrical Inspection		12,822	12,000	13,313	8,257
3514 Plumbing Inspection		9,337	10,000	11,056	6,682
3515 Other Inspection		10,975	10,000	10,273	7,017
3517 Police Contractual Services		9,030	5,000	8,850	4,124
3518 Police Misc Services		2,604	2,500	2,924	2,110
3519 Fire User Fees		2,660,326	2,541,284	2,778,182	1,678,667
3519 Fire User Fees Discounts		(1,075,713)	(750,000)	(1,133,491)	(634,667)
3520 Fire Protection Gen		138,610	138,460	140,551	90,000
3521 Fire Protection Amb		158,773	158,396	160,996	106,667
3522 Fire Trust Funds		12,814	13,000	14,612	8,685
3523 Annexation Fees		11,121	3,500	7,682	5,313
3524 Annexation/Dev		5,896	2,000	-	-
3524	SERVICE CHARGES TOTAL	2,016,749	2,227,640	2,087,212	1,336,793
FINES/FEES					
3610 Circuit Clerk		36,207	37,500	43,671	30,412
3611 Parking Fees		13,254	9,500	14,308	10,407
3612 Parking Fines		23,971	22,000	26,133	19,092
3620 Other		58,730	50,000	88,827	49,386
3620	FINES/FEES TOTAL	132,161	119,000	172,939	109,297

(continued next page)

01 GENERAL FUND -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
OTHER					
3710	Investment Interest	58,341	50,000	162,990	33,333
3711	Refunds,Reimbursements	281,841	140,000	212,627	106,975
3712	Sales Of Assets	31,529	250	12,400	6,787
3713	Rental Income	4,300	-	-	2,867
3714	Miscellaneous Income	1,782,501	1,799,000	1,845,616	1,200,000
3715	Franchise Fees	291,776	290,000	294,644	195,853
3720	Miscellaneous Income	(42,591)	30,000	97,041	16,046
3723	Aggregation Proceeds	80,817	96,000	-	48,490
3752	Employee Contributions	51,195	-	111,354	-
OTHER TOTAL		2,539,708	2,405,250	2,736,672	1,610,351
TRANSFERS IN					
4502	Trsf From Water Fund	40,000	40,000	40,000	26,667
4504	Trsf From Sewer Fund	50,000	50,000	50,000	33,500
4507	Trsf From Motor Fuel Tax Fund	70,000	-	-	-
4508	Trsf From Road & Bridge Fund	70,000	70,000	70,000	46,667
4509	Trsf From Hotel/Motel Fund	85,000	45,000	45,000	30,000
4522	Trsf From Capital Asst Fund	-	-	-	593,290
4530	Trsf From Street Maint Fund	100,000	75,000	75,000	100,000
TRANSFERS IN TOTAL		415,000	280,000	280,000	830,124
TOTAL REVENUES & TRANSFERS IN		20,254,611	22,064,087	22,064,083	16,984,092
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	7,199,592	7,835,982	8,015,088	5,956,028
8102	Salaries-Overtime	804,469	806,820	831,600	535,894
8103	Salaries-Part-Time	200,721	249,990	186,218	155,265
8171	FICA	116,516	140,442	132,575	183,071
8173	IMRF	164,594	160,731	147,866	118,410
8177	Medicare	120,617	129,285	118,131	-
8186	Unemployment Payouts	18,916	-	-	-
8192	Police/Fire Commision	6,383	9,000	16,705	26,154
8193	EAP Retainer	-	2,000	320	1,333
PERSONNEL TOTAL		8,631,808	9,334,250	9,448,503	6,976,155
COMMODITIES					
8202	Printed Materials	12,014	17,955	12,842	12,099
8204	Office & Library	10,475	14,940	12,237	11,822
8219	Building Supplies	21,642	24,800	20,985	40,399
8226	Vehicle Maintenance Parts	47,948	59,670	58,122	47,716
8227	Sweeper Parts	3,052	1,000	1,717	2,000
8228	Street/Alley Materials	38,268	48,000	51,966	33,600
8229	Streetlights-Parts	6,826	3,500	9,186	3,333
8230	Traffic Signals-Parts	2,613	4,000	5,303	5,067
8231	Traffic & Street Signs	7,335	8,500	11,117	6,667
8233	Storm Sewer Parts	200	1,040	1,036	4,333
8235	Salt/Ice Control	744	1,200	424	800
8237	Sidewalk, R&M	-	1,300	-	1,000
8238	Welding Supplies	666	2,000	790	1,333
8240	Firefighting Supplies	9,557	13,040	31,393	39,000
8241	Ambulance Supplies	18,420	20,860	9,281	22,000
8242	Patrol Supplies	7,788	13,300	11,920	24,900
8243	Investigation Supplies	9,570	6,800	5,814	2,750
8245	Gas, Oil & Antifreeze	134,976	156,197	174,663	113,334
8260	Munitions	-	-	-	8,000
8270	Wearing Apparel	20,673	22,650	30,711	48,067
8280	K-9 Supplies	-	-	-	3,500

(continued next page)

01 GENERAL FUND -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
8291	Janitorial Supplies	6,908	9,550	8,793	7,400
8295	Small Tools/Equipment	7,532	10,850	11,553	8,817
8299	Commodities, NEC	987	3,110	1,577	2,145
	COMMODITIES TOTAL	368,409	445,962	471,604	464,115
	CONTRACTUAL SERVICES				
8301	Rental Equipment	14,909	17,010	16,105	17,867
8303	Meal Allowance	5,486	6,000	6,581	5,300
8304	Car Allowance	784	8,500	-	5,667
8305	Freight & Postage	4,952	6,027	4,616	4,879
8307	Employee Recognition	-	-	-	3,000
8310	Equipment, R&M	23,574	25,420	35,779	53,267
8311	Building Mechanical, R&M	3,032	4,940	3,196	5,600
8313	Landscape/Grounds	42,676	53,400	61,864	35,599
8314	Tree Planting	18,548	20,000	16,314	20,000
8315	Vehicles, R&M	30,799	41,100	59,484	65,150
8318	Traffic Signals, R&M	7,014	4,510	4,505	16,667
8319	Snow & Ice Control	-	1,000	-	667
8320	Intergovernmental Services	24,872	23,000	22,370	213,834
8330	EDP Services	85,935	96,800	168,137	258,334
8331	Arch/Engineering Services	-	75,000	75,000	50,000
8337	Telephone System	57,890	55,800	52,277	37,008
8342	Financial Services	59,515	72,500	77,511	33,333
8344	Dispatch Dekalb County	724,673	750,000	812,679	513,000
8345	Medical Services	22,494	22,070	23,223	66,181
8347	Nuisance Abatement	160	2,000	-	1,333
8348	Buildings,R&M, NEC	20,169	10,850	16,737	17,850
8349	Legal Services	186,130	448,989	444,996	101,167
8350	K-9 Contractual Services	-	-	-	3,000
8352	Electricity	269,451	252,310	252,302	248,900
8353	Natural Gas	4,884	7,500	7,547	5,000
8366	Legal Notices	27,894	-	4,579	3,733
8373	Marketing, Public Information	1,117	2,750	1,061	3,167
8375	Dues & Subscriptions	13,745	30,000	24,002	59,039
8376	Training, Professional Development	42,960	106,639	66,099	144,400
8377	Tuition Reimbursement	-	-	-	8,000
8385	Taxes, License, Fees	1,596	1,500	1,181	1,000
8399	Contractual Services, NEC	5,907	23,485	23,480	2,167
	CONTRACTUAL SERVICES TOTAL	1,701,164	2,169,100	2,281,624	2,004,109
	OTHER SERVICES				
8472	Worker's Comp/Liability Premium	634,896	700,000	816,619	275,917
8474	Health Insurance Premium	2,634,724	2,645,000	2,934,568	2,191,097
8476	Section 125 Payments	1,563	2,500	1,255	1,667
8477	Retiree Health Insurance	362,930	378,000	469,511	247,162
8480	Garbage Contract	1,757,217	1,747,980	1,664,981	1,165,321
8490	Intergovernmental Agreement	5,155	-	-	-
8492	Refunds/Reimbursements	260,284	20,000	351,802	-
8493	Incentive Payments	-	260,000	276,331	400,000
8497	Contingencies	145,824	122,000	61,274	-
8499	Other Services, NEC	-	12,958	-	4,000
	OTHER SERVICES TOTAL	5,802,591	5,888,438	6,576,341	4,285,164

(continued next page)

01 GENERAL FUND -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EQUIPMENT					
8501	Bad Debt Expense	-	1,500.00	-	-
8510	Office Furniture & Equipment	2,317	35,925	10,857	23,383
8515	EDP Equipment	-	51,368	80,494	68,034
8521	Vehicles	-	-	-	703,700
8540	Machinery/Major Tools	3,132	4,109	72,999	263,742
8580	Telephone/Radio Equipment	13,845	13,995	11,952	12,329
EQUIPMENT TOTAL		19,294	106,897	176,302	1,071,188
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	229,523	336,115	117,985	1,373,606
8602	Employee Pension Contributions	-	-	-	428,712
8639	Other Capital Improvements	-	-	-	51,000
PERMANENT IMPROVEMENTS TOTAL		229,523	336,115	117,985	1,853,318
TRANSFERS OUT					
9015	Trsf To Police Pension Fund	-	581,724	581,724	-
9016	Trsf To Fire Pension Fund	3,058	791,882	-	-
9023	Trsf To Fund 23	-	300,000	300,000	-
9036	Trsf To 2012 Bond Fund	37,500	37,500	37,500	-
9038	Trsf To 2017 Bond Fund	330,000	330,000	330,000	330,000
TRANSFERS OUT TOTAL		370,558	2,041,106	1,249,224	330,000
TOTAL EXPENSES & TRANSFERS OUT		17,123,348	20,321,868	20,321,583	16,984,049

GENERAL FUND REVENUE DETAIL

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN PROPERTY TAXES					
3110 General					
3112 FICA/IMRF		1,448,196	1,532,308	1,397,754	2,175,179
3113 Police Pension		335,940	337,175	323,601	337,175
3114 Fire Pension		-	581,724	-	581,724
3115 Crossing Guards		-	791,882	-	791,882
3115 Crossing Guards		19,923	20,000	19,220	20,000
PROPERTY TAXES TOTAL		1,804,059	3,263,089	1,740,575	3,905,960
SALES/USE TAXES					
3210 Sales Tax-City		2,760,024	2,704,650	3,051,770	1,933,333
3211 Sales Tax-State		5,490,191	5,304,251	6,141,657	3,433,333
3214 Restaurant/Bar Tax		1,294,818	1,300,000	1,447,860	933,333
3215 Telecomm Tax		190,547	215,000	182,509	126,667
SALES/USE TAXES TOTAL		9,735,581	9,523,901	10,823,798	6,426,666
LICENSES					
3310 Liquor		95,831	90,000	72,027	60,000
3311 Dog		517	-	-	-
3312 Electrical		6,000	5,250	4,747	3,567
3319 Other		35,654	22,500	28,279	16,667
LICENSES TOTAL		138,001	117,750	105,053	80,234
INTERGOVERNMENTAL REVENUES					
3410 Federal Pass-Through		24,933	-	13,032	-
3412 State Govt Grants		34,808	-	26,966	-
3413 State Income & Misc Taxes		2,586,685	2,824,218	3,001,641	2,000,000
3414 Pers Prop Replacement Tax		606,943	1,123,239	960,459	550,000
3415 Sycamore Schools		166,991	150,000	89,369	100,000
3418 Sycamore/Dekalb Agmt		52,991	30,000	26,367	34,667
INTERGOVERNMENTAL REVENUES TOTAL		3,473,351	4,127,457	4,117,834	2,684,667
SERVICE CHARGES					
3510 Planning/Zoning		1,200	1,500	2,400	1,060
3511 Engineering Inspection		4,312	15,000	6,609	10,000
3512 Building Inspection		54,642	65,000	63,255	42,878
3513 Electrical Inspection		12,822	12,000	13,313	8,257
3514 Plumbing Inspection		9,337	10,000	11,056	6,682
3515 Other Inspection		10,975	10,000	10,273	7,017
3517 Police Contractual Services		9,030	5,000	8,850	4,124
3518 Police Misc Services		2,604	2,500	2,924	2,110
3519 Fire User Fees		2,660,326	2,541,284	2,778,182	1,678,667
3519.1 Fire User Fees Discounts		(1,075,713)	(750,000)	(1,133,491)	(634,667)
3520 Fire Protection Gen		138,610	138,460	140,551	90,000
3521 Fire Protection Amb		158,773	158,396	160,996	106,667
3522 Fire Trust Funds		12,814	13,000	14,612	8,685
3523 Annexation Fees		11,121	3,500	7,682	5,313
3524 Annexation/Dev		5,896	2,000	-	-
SERVICE CHARGES TOTAL		2,016,749	2,227,640	2,087,212	1,336,793
FINES/FEES					
3610 Circuit Clerk		36,207	37,500	43,671	30,412
3611 Parking Fees		13,254	9,500	14,308	10,407
3612 Parking Fines		23,971	22,000	26,133	19,092
3620 Other		58,730	50,000	88,827	49,386
FINES/FEES TOTAL		132,161	119,000	172,939	109,297

(continued next page)

GENERAL FUND REVENUE DETAIL -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
OTHER					
3710	Investment Interest	58,341	50,000	162,990	33,333
3711	Refunds,Reimbursements	281,841	140,000	212,627	106,975
3712	Sales Of Assets	31,529	250	12,400	6,787
3713	Rental Income	4,300	-	-	2,867
3714	Miscellaneous Income	1,782,501	1,799,000	1,845,616	1,200,000
3715	Franchise Fees	291,776	290,000	294,644	195,853
3720	Miscellaneous Income	(42,591)	30,000	97,041	16,046
3723	Aggregation Proceeds	80,817	96,000	-	48,490
3752	Employee Contributions	51,195	-	111,354	-
OTHER TOTAL		2,539,708	2,405,250	2,736,672	1,610,351
TRANSFERS IN					
4502	Trsf From Water Fund	40,000	40,000	40,000	26,667
4504	Trsf From Sewer Fund	50,000	50,000	50,000	33,500
4507	Trsf From Motor Fuel Tax Fund	70,000	-	-	-
4508	Trsf From Road & Bridge Fund	70,000	70,000	70,000	46,667
4509	Trsf From Hotel/Motel Fund	85,000	45,000	45,000	30,000
4522	Trsf From Capital Asst Fund	-	-	-	593,290
4530	Trsf From Street Maint Fund	100,000	75,000	75,000	100,000
TRANSFERS IN TOTAL		415,000	280,000	280,000	830,124
TOTAL REVENUES & TRANSFERS IN		20,254,611	22,064,087	22,064,083	16,984,092

GENERAL FUND REVENUES -- WHERE THEY COME FROM



SOURCES OF FUNDS COMPARISON -- FY22 through FY23b AS A PERCENTAGE OF ALL REVENUES COLLECTED

	FY22 Actual	FY23 Budget	FY23b Budget
Sales/Use Tax	48.07%	Sales/Use Tax	43.16%
Intergovernmental	17.15%	Intergovernmental	18.71%
Other Income	12.54%	Property Tax	14.79%
Service Charges	9.96%	Other Income	10.90%
Property Tax	8.91%	Service Charges	10.10%
Transfers from Other Funds	2.05%	Transfers from Other Funds	1.27%
Licenses	0.68%	Fines & Fees	0.54%
Fines & Fees	0.65%	Licenses	0.53%
TOTALS	100.00%	TOTALS	100.00%
TOTALS	100.00%	TOTALS	100.00%

SOURCES OF FUNDS COMPARISON -- FY22 through FY23b AGGREGATE AMOUNTS BY REVENUE TYPES

TAX SOURCE CATEGORY	FY22 Actual	FY23 Budget	FY23b Budget
Sales/Use Tax	9,735,581	9,523,901	6,426,666
Property Tax	1,804,059	3,263,089	3,905,960
Intergovernmental	3,473,351	4,127,457	2,684,667
Other Income	2,539,708	2,405,250	1,610,351
Service Charges	2,016,749	2,227,640	1,336,793
Transfers from Other Funds	415,000	280,000	830,124
Fines & Fees	132,161	119,000	109,297
Licenses	138,001	117,750	80,234
TOTALS	20,254,611	22,064,087	16,984,092

GENERAL FUND EXPENSE DETAIL

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	7,199,592	7,835,982	8,015,088	5,956,028
8102	Salaries-Overtime	804,469	806,820	831,600	535,894
8103	Salaries-Part-Time	200,721	249,990	186,218	155,265
8171	FICA	116,516	140,442	132,575	183,071
8173	IMRF	164,594	160,731	147,866	118,410
8177	Medicare	120,617	129,285	118,131	-
8186	Unemployment Payouts	18,916	-	-	-
8192	Police/Fire Commision	6,383	9,000	16,705	26,154
8193	EAP Retainer	-	2,000	320	1,333
PERSONNEL TOTAL		8,631,808	9,334,250	9,448,503	6,976,155
COMMODITIES					
8202	Printed Materials	12,014	17,955	12,842	12,099
8204	Office & Library	10,475	14,940	12,237	11,822
8219	Building Supplies	21,642	24,800	20,985	40,399
8226	Vehicle Maintenance Parts	47,948	59,670	58,122	47,716
8227	Sweeper Parts	3,052	1,000	1,717	2,000
8228	Street/Alley Materials	38,268	48,000	51,966	33,600
8229	Streetlights-Parts	6,826	3,500	9,186	3,333
8230	Traffic Signals-Parts	2,613	4,000	5,303	5,067
8231	Traffic & Street Signs	7,335	8,500	11,117	6,667
8233	Storm Sewer Parts	200	1,040	1,036	4,333
8235	Salt/Ice Control	744	1,200	424	800
8237	Sidewalk, R&M	-	1,300	-	1,000
8238	Welding Supplies	666	2,000	790	1,333
8240	Firefighting Supplies	9,557	13,040	31,393	39,000
8241	Ambulance Supplies	18,420	20,860	9,281	22,000
8242	Patrol Supplies	7,788	13,300	11,920	24,900
8243	Investigation Supplies	9,570	6,800	5,814	2,750
8245	Gas, Oil & Antifreeze	134,976	156,197	174,663	113,334
8260	Munitions	-	-	-	8,000
8270	Wearing Apparel	20,673	22,650	30,711	48,067
8280	K-9 Supplies	-	-	-	3,500
8285	EDP Supplies	215	1,700	172	14,033
8291	Janitorial Supplies	6,908	9,550	8,793	7,400
8295	Small Tools/Equipment	7,532	10,850	11,553	8,817
8299	Commodities, NEC	987	3,110	1,577	2,145
COMMODITIES TOTAL		368,409	445,962	471,604	464,115
CONTRACTUAL SERVICES					
8301	Rental Equipment	14,909	17,010	16,105	17,867
8303	Meal Allowance	5,486	6,000	6,581	5,300
8304	Car Allowance	784	8,500	-	5,667
8305	Freight & Postage	4,952	6,027	4,616	4,879
8307	Employee Recognition	-	-	-	3,000
8310	Equipment, R&M	23,574	25,420	35,779	53,267
8311	Building Mechanical, R&M	3,032	4,940	3,196	5,600
8313	Landscape/Grounds	42,676	53,400	61,864	35,599
8314	Tree Planting	18,548	20,000	16,314	20,000
8315	Vehicles, R&M	30,799	41,100	59,484	65,150
8318	Traffic Signals, R&M	7,014	4,510	4,505	16,667
8319	Snow & Ice Control	-	1,000	-	667
8320	Intergovernmental Services	24,872	23,000	22,370	213,834
8330	EDP Services	85,935	96,800	168,137	258,334
8331	Arch/Engineering Services	-	75,000	75,000	50,000
8337	Telephone System	57,890	55,800	52,277	37,008
8342	Financial Services	59,515	72,500	77,511	33,333

(continued next page)

GENERAL FUND EXPENSE DETAIL -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
8344	Dispatch Dekalb County	724,673	750,000	812,679	513,000
8345	Medical Services	22,494	22,070	23,223	66,181
8347	Nuisance Abatement	160	2,000	-	1,333
8348	Buildings,R&M, NEC	20,169	10,850	16,737	17,850
8349	Legal Services	186,130	448,989	444,996	101,167
8350	K-9 Contractual Services	-	-	-	3,000
8352	Electricity	269,451	252,310	252,302	248,900
8353	Natural Gas	4,884	7,500	7,547	5,000
8366	Legal Notices	27,894	-	4,579	3,733
8373	Marketing, Public Information	1,117	2,750	1,061	3,167
8375	Dues & Subscriptions	13,745	30,000	24,002	59,039
8376	Training, Professional Development	42,960	106,639	66,099	144,400
8377	Tuition Reimbursement	-	-	-	8,000
8385	Taxes, License, Fees	1,596	1,500	1,181	1,000
8399	Contractual Services, NEC	5,907	23,485	23,480	2,167
CONTRACTUAL SERVICES TOTAL		1,701,164	2,169,100	2,281,624	2,004,109
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	634,896	700,000	816,619	275,917
8474	Health Insurance Premium	2,634,724	2,645,000	2,934,568	2,191,097
8476	Section 125 Payments	1,563	2,500	1,255	1,667
8477	Retiree Health Insurance	362,930	378,000	469,511	247,162
8480	Garbage Contract	1,757,217	1,747,980	1,664,981	1,165,321
8490	Intergovernmental Agreement	5,155	-	-	-
8492	Refunds/Reimbursements	260,284	20,000	351,802	-
8493	Incentive Payments	-	260,000	276,331	400,000
8497	Contingencies	145,824	122,000	61,274	-
8499	Other Services, NEC	-	12,958	-	4,000
OTHER SERVICES TOTAL		5,802,591	5,888,438	6,576,341	4,285,164
EQUIPMENT					
8501	Bad Debt Expense	-	1,500	-	-
8510	Office Furniture & Equipment	2,317	35,925	10,857	23,383
8515	EDP Equipment	-	51,368	80,494	68,034
8521	Vehicles	-	-	-	703,700
8540	Machinery/Major Tools	3,132	4,109	72,999	263,742
8580	Telephone/Radio Equipment	13,845	13,995	11,952	12,329
EQUIPMENT TOTAL		19,294	106,897	176,302	1,071,188
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	229,523	336,115	117,985	1,373,606
8602	Employee Pension Contributions	-	-	-	428,712
8639	Other Capital Improvements	-	-	-	51,000
PERMANENT IMPROVEMENTS TOTAL		229,523	336,115	117,985	1,853,318
TRANSFERS OUT					
9015	Trsf To Police Pension Fund	-	581,724	581,724	-
9016	Trsf To Fire Pension Fund	3,058	791,882	-	-
9023	Trsf To Fund 23	-	300,000	300,000	-
9036	Trsf To 2012 Bond Fund	37,500	37,500	37,500	-
9038	Trsf To 2017 Bond Fund	330,000	330,000	330,000	330,000
TRANSFERS OUT TOTAL		370,558	2,041,106	1,249,224	330,000
TOTAL EXPENSES & TRANSFERS OUT		17,123,348	20,321,868	20,321,583	16,984,049

GENERAL FUND EXPENSES -- WHERE THEY GO



USES OF FUNDS COMPARISON -- FY22 through FY23b AS A PERCENTAGE OF ALL EXPENDITURES MADE

	FY22 Actual	FY23 Budget	FY23b Budget
Personnel	50.41%	45.93%	41.07%
Other Services	33.89%	28.98%	25.23%
Contractual Services	9.93%	10.67%	11.80%
Transfers to Other Funds	2.16%	10.04%	10.91%
Commodities	2.15%	2.19%	6.31%
Pension Contributions	1.34%	1.65%	2.73%
Equipment	0.11%	0.53%	1.94%
TOTALS	100.00%	100.00%	100.00%

USES OF FUNDS COMPARISON -- FY22 through FY23b AGGREGATE AMOUNTS BY EXPENSE TYPES

EXPENDITURE CATEGORY	FY22 Actual	FY23 Budget	FY23b Budget
Personnel	8,631,808	9,334,250	6,976,155
Other Services	5,802,591	5,888,438	4,285,164
Contractual Services	1,701,164	2,169,100	2,004,109
Pension Contributions	229,523	336,115	1,853,318
Equipment	19,294	106,897	1,071,188
Commodities	368,409	445,962	464,115
Transfers to Other Funds	370,558	2,041,106	330,000
TOTALS	17,123,348	20,321,868	16,984,049

GENERAL FUND -- DEPARTMENTAL EXPENSE OVERVIEW

ELECTED OFFICIALS		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
701 - MAYOR & COUNCIL		141,294	44,627	-	96,667	-	-	-	-
707 - CITY CLERK		157,810	89,472	4,100	23,846	39,325	1,067	-	-
ELECTED OFFICIALS TOTAL		299,104	134,099	4,100	120,513	39,325	1,067	-	-
ADMINISTRATION & HR		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
702 - CITY MANAGER		439,191	170,813	2,600	211,100	53,901	777	-	-
705 - HUMAN RESOURCES		96,738	57,307	667	9,196	28,945	623	-	-
ADMINISTRATION & HR TOTAL		535,929	228,120	3,267	220,296	82,846	1,400	-	-
FINANCE DEPARTMENT		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
704 - FINANCE		862,672	271,207	3,534	96,563	489,118	2,250	-	-
GENERAL FUND SUPPORT		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
513 - GENERAL FUND SUPPORT		-	-	-	-	-	-	-	-
POLICE DEPARTMENT		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
710 - ADMINISTRATION		1,589,302	324,935	18,400	593,455	219,628	2,375	100,509	330,000
712 - PATROL OPERATIONS		3,153,879	1,685,392	87,800	86,900	543,409	181,000	569,378	-
713 - INVESTIGATIVE OPERATIONS		630,149	325,282	12,000	25,100	138,566	8,800	120,401	-
715 - CROSSING GUARDS		70,478	59,683	-	-	10,795	-	-	-
716 - PARKING & RECORDS		123,159	94,120	1,750	1,300	25,989	-	-	-
717 - COMMUNITY SERVICE		73,893	44,156	1,000	850	27,887	-	-	-
POLICE DEPARTMENT TOTAL		5,640,860	2,533,568	120,950	707,605	966,274	192,175	790,288	330,000
FIRE DEPARTMENT		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
720 - ADMINISTRATION		889,511	330,042	28,300	94,658	202,616	116,295	117,600	-
721 - FIRE OPERATIONS		4,836,197	2,462,541	139,550	114,040	914,636	311,000	894,430	-
722 - APPRENTICESHIP PROGRAM		16,012	6,538	1,000	-	8,474	-	-	-
FIRE DEPARTMENT TOTAL		5,741,720	2,799,121	168,850	208,698	1,125,726	427,295	1,012,030	-
STREETS DIVISION		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
730 - ADMINISTRATION		1,366,554	76,137	4,966	6,233	1,223,951	4,267	51,000	-
731 - STREET OPERATIONS		1,261,057	453,484	107,999	297,300	198,440	203,834	-	-
732 - FORESTRY		359,453	58,386	8,233	59,000	22,834	211,000	-	-
734 - MUNICIPAL BUILDING		286,977	29,068	17,800	218,933	21,176	-	-	-
760 - ENGINEERING		186,539	81,911	3,250	53,967	42,844	4,567	-	-
STREETS DIVISION TOTAL		3,460,580	698,986	142,248	635,433	1,509,245	423,668	51,000	-
COMMUNITY DEVELOPMENT		TOTAL	PERSONNEL	COMMODITIES	CONTR. SVCS.	OTHER SVCS.	EQUIPMENT	PERM. IMP.	TRANSFERS
770 - BUILDING & ZONING		443,184	311,054	21,166	15,001	72,630	23,333	-	-
771 - CODE ENFORCEMENT		-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT TOTAL		443,184	311,054	21,166	15,001	72,630	23,333	-	-
GENERAL FUND TOTAL		16,984,049	6,976,155	464,115	2,004,109	4,285,164	1,071,188	1,853,318	330,000

ELECTED OFFICIALS

MISSION STATEMENT

The Mayor and City Council provide direction to the City Manager and to City staff, and approve proposals for new ordinances, policies, procedures, the annual budget, borrowings, and large purchases.

The City Clerk's office is responsible for preparing, maintaining, and retaining many of the City's records which include the Municipal Code, Council minutes, Committee minutes, Plan Commission minutes, Zoning Board of Appeals minutes, ordinances, resolutions, agreements, contracts, leases, bonds, easements, permits, petitions, and oaths of elected and appointed officials.

SUMMARY		
B8100	Personnel	134,099
B8200	Commodities	4,100
B8300	Contractual Services	120,513
B8400	Other Services	39,325
B8500	Equipment	1,067
B8600	Permanent Improvements	-
B9000	Transfers Out	-
TOTAL		299,104

ELECTED OFFICIALS	'22	'23	'23b
Mayor	1	1	1
Alderpersons	8	8	8
City Clerk	1	1	1
Deputy City Clerk	0.5	0.5	1
TOTAL	11	11	11

Key Spending Items - Council

- Personnel: The Mayor receives a gross annual salary of \$25,000 to serve as Mayor and Liquor Commissioner. Council members receive an annual gross salary of \$4,800
- Contractual: The City contracts for its legal services this expenditure constitutes the largest category in spending by Elected Officials.

Goals - City Clerk

- Continue to provide timely records management.
- Continue to archive documents electronically.
- Increase efficiency, maintaining fiscal responsibility.
- Continue to work with City officials, outside agencies and the public.
- Collaborate with DeKalb County and candidates on municipal elections.

ELECTED OFFICIALS MASTER

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	65,050	65,050	93,204	78,659
8102	Salaries-Overtime	-	-	-	327
8103	Salaries-Part-Time	85,750	90,144	71,341	41,454
8171	FICA	9,112	9,625	9,567	9,191
8173	IMRF	8,272	7,476	7,030	4,468
8177	Medicare	-	2,252	2,328	-
PERSONNEL TOTAL		168,184	174,547	183,470	134,099
COMMODITIES					
8202	Printed Materials	2,814	5,050	2,324	2,333
8204	Office & Library	938	1,900	2,467	1,267
8285	EDP Supplies	-	150	-	-
8299	Commodities, NEC	593	750	474	500
COMMODITIES TOTAL		4,345	7,850	5,265	4,100
CONTRACTUAL SERVICES					
8301	Rental Equipment	1,340	-	2,191	5,000
8305	Freight & Postage	248	-	402	333
8349	Legal Services	184,205	445,739	444,996	96,667
8366	Legal Notices	5,689	-	4,579	3,666
8375	Dues & Subscriptions	643	-	734	12,717
8376	Training, Professional Development	-	-	395	2,130
CONTRACTUAL SERVICES TOTAL		192,125	445,739	453,296	120,513
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	65
8474	Health Insurance Premium	-	-	-	35,260
8499	Other Services, NEC	-	12,958	-	4,000
OTHER SERVICES TOTAL		-	12,958	-	39,325
EQUIPMENT					
8510	Office Furniture & Equipment	-	1,600	654	1,067
8580	Telephone/Radio Equipment	159	-	-	-
EQUIPMENT TOTAL		159	1,600	654	1,067
TOTAL EXPENSES & TRANSFERS OUT		364,812	642,694	642,685	299,104

701 MAYOR & CITY COUNCIL

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8103	Salaries-Part-Time	63,400	63,400	63,400	41,454
8171	FICA	3,931	3,932	3,732	3,173
8177	Medicare	-	920	919	-
	PERSONNEL TOTAL	67,331	68,252	68,052	44,627
COMMODITIES					
8202	Printed Materials	-	-	34	-
	COMMODITIES TOTAL	-	-	34	-
CONTRACTUAL SERVICES					
8349	Legal Services	184,205	444,989	444,996	96,667
	CONTRACTUAL SERVICES TOTAL	184,205	444,989	444,996	96,667
EQUIPMENT					
8510	Office Furniture & Equipment	-	-	155	-
	EQUIPMENT TOTAL	-	-	155	-
	TOTAL EXPENSES & TRANSFERS OUT	251,536	513,241	513,236	141,294

707 CITY CLERK'S OFFICE

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	65,050	65,050	93,204	78,659
8102	Salaries-Overtime	-	-	-	327
8103	Salaries-Part-Time	22,350	26,744	7,941	-
8171	FICA	5,181	5,693	5,834	6,018
8173	IMRF	8,272	7,476	7,030	4,468
8177	Medicare	-	1,332	1,408	-
PERSONNEL TOTAL		100,853	106,295	115,418	89,472
COMMODITIES					
8202	Printed Materials	2,814	5,050	2,290	2,333
8204	Office & Library	938	1,900	2,467	1,267
8285	EDP Supplies	-	150	-	-
8299	Commodities, NEC	593	750	474	500
COMMODITIES TOTAL		4,345	7,850	5,231	4,100
CONTRACTUAL SERVICES					
8301	Rental Equipment	1,340	-	2,191	5,000
8305	Freight & Postage	248	-	402	333
8349	Legal Services	-	750	-	-
8366	Legal Notices	5,689	-	4,579	3,666
8375	Dues & Subscriptions	643	-	734	12,717
8376	Training, Professional Development	-	-	395	2,130
CONTRACTUAL SERVICES TOTAL		7,919	750	8,301	23,846
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	65
8474	Health Insurance Premium	-	-	-	35,260
8499	Other Services, NEC	-	12,958	-	4,000
OTHER SERVICES TOTAL		-	12,958	-	39,325
EQUIPMENT					
8510	Office Furniture & Equipment	-	1,600	499	1,067
8580	Telephone/Radio Equipment	159	-	-	-
EQUIPMENT TOTAL		159	1,600	499	1,067
TOTAL EXPENSES & TRANSFERS OUT		113,277	129,453	129,448	157,810

ADMINISTRATION & HR

MISSION STATEMENT

This department includes the City Manager's Office, the City's Emergency Services and Disaster Administration (ESDA), and the City's human resource functions. The department is responsible for the implementation of all City Council policies and directives, the coordination and management of all city operations, and the hiring policies and practices of the City in addition to the administration of employee benefit programs.

The City Manager is the city's chief executive officer, overseeing the police, fire, public works, community development, and finance departments.

SUMMARY		
B8100	Personnel	228,120
B8200	Commodities	3,267
B8300	Contractual Services	220,296
B8400	Other Services	82,846
B8500	Equipment	1,400
B8600	Permanent Improvements	-
B9000	Transfers Out	-
TOTAL		535,929

FULL-TIME EQUIVALENTS	'22	'23	'23b
City Manager	1	1	1
Human Resources / Payroll Coordinator	1	1	1
Management Analyst	1	1	1
TOTAL		3	3

Goals:

→ Technology Improvements:

Technology helps make employees more efficient and effective. It helps make citizens experiences easier and keeps them well informed and engaged.

→ Long-Term Financial Stability:

Long term financial stability evident through improved financial reserves, annual audits, conservative financial forecasting, implementation of comprehensive financial policies, and appropriate investment in capital infrastructure.

→ Improved Capital Infrastructure:

Well-maintained municipal buildings, roadways, vehicles, water, sewer, and municipal facilities.

→ Robust Economic Development:

A robust economic development through collaborative efforts with commercial property owners, business owners, and developers so that all commercial districts are functioning at their highest and best use, contributing to tax base, and helping to achieve the City's vision and goals.

→ Community Engagement:

Dynamic community engagement evident through meaningful communication and dialog between the city, its residents, business owners, city centers and advisory groups.

702 ADMINISTRATION

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	147,597	301,996	318,248	146,580
8102	Salaries-Overtime	-	500	-	327
8171	FICA	8,981	16,487	18,223	11,212
8173	IMRF	12,094	21,614	19,852	12,694
8177	Medicare	-	3,857	4,461	-
PERSONNEL TOTAL		168,671	344,454	360,784	170,813
COMMODITIES					
8202	Printed Materials	1,199	2,050	1,197	910
8204	Office & Library	2,116	1,800	420	800
8299	Commodities, NEC	-	2,000	745	890
COMMODITIES TOTAL		3,315	5,850	2,361	2,600
CONTRACTUAL SERVICES					
8303	Meal Allowance	-	-	258	-
8304	Car Allowance	784	8,500	-	5,667
8305	Freight & Postage	470	500	397	167
8307	Employee Recognition	-	-	-	3,000
8330	EDP Services	-	-	559	163,334
8337	Telephone System	523	1,300	592	27,533
8345	Medical Services	-	3,650	8,328	1,000
8373	Marketing, Public Information	-	750	468	366
8375	Dues & Subscriptions	2,753	3,050	4,840	2,033
8376	Training, Professional Development	-	13,000	3,513	4,000
8377	Tuition Reimbursement	-	-	-	4,000
8399	Contractual Services, NEC	-	22,925	22,920	-
CONTRACTUAL SERVICES TOTAL		4,530	53,675	41,875	211,100
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	64
8474	Health Insurance Premium	-	-	-	53,837
OTHER SERVICES TOTAL		-	-	-	53,901
EQUIPMENT					
8510	Office Furniture & Equipment	-	1,750	120	777
8515	EDP Equipment	-	-	286	-
8580	Telephone/Radio Equipment	-	-	298	-
EQUIPMENT TOTAL		-	1,750	704	777
TOTAL EXPENSES & TRANSFERS OUT		176,516	405,729	405,724	439,191

705 HUMAN RESOURCES DEPARTMENT

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	81,154	42,235	42,236	48,124
8171	FICA	4,928	2,286	2,286	3,682
8173	IMRF	7,584	-	(195)	4,168
8193	EAP Retainer	-	-	-	1,333
PERSONNEL TOTAL		93,665	44,521	44,327	57,307
COMMODITIES					
8202	Printed Materials	191	-	-	223
8204	Office & Library	613	-	-	222
8299	Commodities, NEC	-	-	-	222
COMMODITIES TOTAL		804	-	-	667
CONTRACTUAL SERVICES					
8305	Freight & Postage	83	151	195	166
8345	Medical Services	4,688	955	955	1,333
8373	Marketing, Public Information	-	-	-	134
8375	Dues & Subscriptions	-	-	50	896
8376	Training, Professional Development	1,023	-	-	2,667
8377	Tuition Reimbursement	-	-	-	4,000
8399	Contractual Services, NEC	28	-	-	-
CONTRACTUAL SERVICES TOTAL		5,822	1,106	1,201	9,196
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	33
8474	Health Insurance Premium	-	-	-	27,245
8476	Section 125 Payments	-	-	95	1,667
OTHER SERVICES TOTAL		-	-	95	28,945
EQUIPMENT					
8510	Office Furniture & Equipment	-	-	-	623
EQUIPMENT TOTAL		-	-	-	623
TOTAL EXPENSES & TRANSFERS OUT		100,291	45,627	45,623	96,738

FINANCE DEPARTMENT

MISSION STATEMENT

The Finance Department is responsible for the City's accounts payable and accounts receivable functions; all General Ledger entries; bank deposits and reconciliations; tax filings; preparation of financial information for the annual independent audit; and the general accounting functions of the organization. Additionally, the department reviews and approves the city's payroll. The Finance Director/Treasurer also serves as the treasurer for the Police and Fire Pension Funds.

SUMMARY		FULL-TIME EQUIVALENTS			
			'22	'23	'23b
B8100	Personnel	271,207	Finance Director / Treasurer	1	1
B8200	Commodities	3,534	Deputy Finance Director / Treasurer	1	1
B8300	Contractual Services	96,563	Accountant	0	1
B8400	Other Services	489,118	Account Clerk	1.5	1
B8500	Equipment	2,250			
B8600	Permanent Improvements	-			
B9000	Transfers Out	-			
TOTAL		862,672	TOTAL	3.5	4

Goals:

- Compile and present monthly financial report to City Council.
- Provide financial statements to each department.
- Monitor upcoming GASB statements and prepare for their implementation.
- Expand the use of electronic payment options.
- Continue installation of ERP software.

704 FINANCE DEPARTMENT

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	144,848	319,265	317,172	233,174
8102	Salaries-Overtime	-	-	107	-
8103	Salaries-Part-Time	15,693	-	-	-
8171	FICA	9,655	20,136	18,761	17,839
8173	IMRF	14,639	26,447	22,606	20,194
8177	Medicare	-	4,710	4,469	-
PERSONNEL TOTAL		184,836	370,558	363,116	271,207
COMMODITIES					
8202	Printed Materials	2,911	2,500	981	1,667
8204	Office & Library	1,233	1,750	1,069	1,867
COMMODITIES TOTAL		4,144	4,250	2,050	3,534
CONTRACTUAL SERVICES					
8301	Rental Equipment	-	-	343	-
8305	Freight & Postage	1,609	1,946	853	1,297
8310	Equipment, R&M	38	-	-	-
8330	EDP Services	200	-	392	56,000
8342	Financial Services	-	-	-	33,333
8375	Dues & Subscriptions	682	900	1,824	600
8376	Training, Professional Development	-	459	454	5,333
8399	Contractual Services, NEC	4,646	-	-	-
CONTRACTUAL SERVICES TOTAL		7,174	3,305	3,867	96,563
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	129
8474	Health Insurance Premium	-	-	-	88,989
8493	Incentive Payments	-	-	-	400,000
OTHER SERVICES TOTAL		-	-	-	489,118
EQUIPMENT					
8510	Office Furniture & Equipment	-	1,500	9,067	2,250
8515	EDP Equipment	-	-	1,510	-
EQUIPMENT TOTAL		-	1,500	10,576	2,250
TOTAL EXPENSES & TRANSFERS OUT		196,154	379,613	379,609	862,672

513 GENERAL FUND SUPPORT

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8173	IMRF	4,485	-	2,607	-
8177	Medicare	120,617	-	(3,446)	-
8186	Unemployment Payouts	18,916	-	-	-
8192	Police/Fire Commission	6,383	-	16,705	-
8193	EAP Retainer	-	2,000	320	-
	PERSONNEL TOTAL	150,401	2,000	16,186	-
COMMODITIES					
8245	Gas, Oil & Antifreeze	134,976	156,197	174,663	-
	COMMODITIES TOTAL	134,976	156,197	174,663	-
CONTRACTUAL SERVICES					
8330	EDP Services	73,893	87,500	151,343	-
8337	Telephone System	42,781	40,000	37,443	-
8342	Financial Services	59,515	72,500	77,511	-
8375	Dues & Subscriptions	-	2,260	-	-
	CONTRACTUAL SERVICES TOTAL	176,190	202,260	266,297	-
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	634,896	700,000	816,619	-
8474	Health Insurance Premium	2,634,724	2,645,000	2,934,568	-
8476	Section 125 Payments	1,563	2,500	1,160	-
8477	Retiree Health Insurance	362,930	378,000	469,511	-
8480	Garbage Contract	1,757,217	1,747,980	1,664,981	-
8490	Intergovernmental Agreement	5,155	-	-	-
8492	Refunds/Reimbursements	260,284	20,000	351,802	-
8493	Incentive Payments	-	260,000	276,331	-
8497	Contingencies	145,824	122,000	61,274	-
	OTHER SERVICES TOTAL	5,802,591	5,875,480	6,576,246	-
EQUIPMENT					
8501	Bad Debt Expense	-	1,500	-	-
8510	Office Furniture & Equipment	1,009	30,000	(75)	-
8515	EDP Equipment	-	50,000	75,997	-
	EQUIPMENT TOTAL	1,009	81,500	75,922	-
TRANSFERS OUT					
9015	Trsf To Police Pension Fund	-	581,724	581,724	-
9016	Trsf To Fire Pension Fund	-	791,882	-	-
9023	Trsf To Fund 23	-	300,000	300,000	-
9036	Trsf To 2012 Bond Fund	37,500	37,500	37,500	-
9038	Trsf To 2017 Bond Fund	330,000	330,000	330,000	-
	TRANSFERS OUT TOTAL	367,500	2,041,106	1,249,224	-
	TOTAL EXPENSES & TRANSFERS OUT	6,632,666	8,358,543	8,358,539	-

POLICE DEPARTMENT

MISSION STATEMENT

The Police Department's mission is to provide expert and caring law enforcement services aimed at reducing crime and increasing traffic safety for those who live, work and travel in the City of Sycamore by promoting employee development, effectively managing the department's resources and enhancing community partnerships.

SUMMARY		
B8100	Personnel	2,533,568
B8200	Commodities	120,950
B8300	Contractual Services	707,605
B8400	Other Services	966,274
B8500	Equipment	192,175
B8600	Permanent Improvements	790,288
B9000	Transfers Out	330,000
TOTAL		5,640,860

FULL-TIME EQUIVALENTS	'22	'23	'23b
Chief	1	1	1
Deputy Chiefs	2	2	2
Sergeants	6	6	6
Detectives	2	2	2
Officers	21	21	24
Records Clerk	1	1	0
Office Manager	0	0	1
Administrative Assistant	1	1	1.5
TOTAL	34.0	34	38

Goals

Department

- Implement new policy management and training system.
- Create additional career development opportunities for personnel through rotations and specialty assignments.
- Assess facility needs for improvements.

Patrol

- Conduct engagement events to further develop community relationships.
- Promote traffic safety through increased enforcement efforts, crash analysis, and IDOT grant funded campaigns.
- Conduct comprehensive field training for three new officers and patrol reintegration training for rotating personnel.

Records/Parking

- Prepare records and conduct disposal shred for legally eligible records.
- Continue to respond to increase in subpoenas and FOIA requests.

Investigations

- Expand training for Investigators in advanced crime scene course in conjunction with the DeKalb County Major Case Squad.
- Partner with a third-party service to enhance and streamline background investigations.
- Enhance investigators training in Open-Source Intelligence applications.
- Provide intra-departmental cross training for Patrol.

Community Services

- Proactively assist patrol by investigating ordinance violation and nuisance complaints.
- Complete inventory of all firearm exhibits eligible for final disposal and oversee destruction.
- Complete all mandated evidentiary inspections resulting in 100% accuracy.

POLICE DEPARTMENT MASTER

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	2,873,153	3,034,514	3,124,894	2,234,233
8102	Salaries-Overtime	182,548	225,000	183,807	147,116
8103	Salaries-Part-Time	77,670	125,855	84,387	82,291
8171	FICA	13,855	17,612	14,146	46,732
8173	IMRF	9,745	16,224	11,422	10,119
8177	Medicare	-	49,091	47,020	-
8192	Police/Fire Commission	-	4,500	-	13,077
PERSONNEL TOTAL		3,156,971	3,472,796	3,465,677	2,533,568
COMMODITIES					
8202	Printed Materials	3,515	7,250	7,040	4,500
8204	Office & Library	1,612	3,000	3,104	1,500
8219	Building Supplies	2,967	3,400	2,323	2,400
8242	Patrol Supplies	7,788	13,300	11,920	24,900
8243	Investigation Supplies	9,570	6,800	5,814	2,750
8245	Gas, Oil & Antifreeze	-	-	-	50,000
8260	Munitions	-	-	-	8,000
8270	Wearing Apparel	11,960	12,000	16,843	23,400
8280	K-9 Supplies	-	-	-	3,500
COMMODITIES TOTAL		37,413	45,750	47,045	120,950
CONTRACTUAL SERVICES					
8301	Rental Equipment	5,044	5,500	5,181	3,600
8303	Meal Allowance	5,486	6,000	6,322	5,300
8305	Freight & Postage	2,187	2,500	2,522	1,800
8310	Equipment, R&M	2,723	2,000	6,733	27,000
8315	Vehicles, R&M	20,094	20,500	25,997	19,000
8320	Intergovernmental Services	24,872	23,000	22,370	500
8330	EDP Services	-	-	-	18,800
8337	Telephone System	14,586	14,500	14,242	8,725
8344	Dispatch Dekalb County	724,673	750,000	812,679	513,000
8345	Medical Services	1,295	1,000	-	4,150
8349	Legal Services	1,925	1,500	-	2,500
8350	K-9 Contractual Services	-	-	-	3,000
8375	Dues & Subscriptions	4,326	17,000	10,733	37,060
8376	Training, Professional Development	25,593	40,000	31,470	63,170
CONTRACTUAL SERVICES TOTAL		832,805	883,500	938,249	707,605
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	48,162
8474	Health Insurance Premium	-	-	-	809,978
8477	Retiree Health Insurance	-	-	-	108,134
OTHER SERVICES TOTAL		-	-	-	966,274
EQUIPMENT					
8510	Office Furniture & Equipment	-	-	-	9,300
8521	Vehicles	-	-	-	177,700
8540	Machinery/Major Tools	383	1,100	-	5,075
8580	Telephone/Radio Equipment	84	-	118	100
EQUIPMENT TOTAL		467	1,100	118	192,175
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	96,870	97,915	49,967	581,724
8602	Employee Pension Contributions	-	-	-	208,564
PERMANENT IMPROVEMENTS TOTAL		96,870	97,915	49,967	790,288

(continued next page)

POLICE DEPARTMENT MASTER -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
TRANSFERS OUT					
9038	Trsf To 2017 Bond Fund	-	-	-	330,000
	TRANSFERS OUT TOTAL	-	-	-	330,000
	TOTAL EXPENSES & TRANSFERS OUT	4,124,525	4,501,061	4,501,057	5,640,860

710 POLICE ADMINISTRATION

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	288,543	290,790	332,451	302,322
8102	Salaries-Overtime	1,094	-	3,452	-
8103	Salaries-Part-Time	154	-	-	-
8171	FICA	2,702	3,009	2,650	6,534
8173	IMRF	1,983	3,951	3,562	3,002
8177	Medicare	-	4,217	4,574	-
8192	Police/Fire Commission	-	4,500	-	13,077
PERSONNEL TOTAL		294,476	306,467	346,688	324,935
COMMODITIES					
8202	Printed Materials	3,515	7,250	7,040	1,500
8204	Office & Library	1,612	3,000	3,104	1,000
8219	Building Supplies	2,967	3,400	2,323	2,400
8242	Patrol Supplies	7,788	13,300	11,920	-
8243	Investigation Supplies	9,570	6,800	5,814	-
8245	Gas, Oil & Antifreeze	-	-	-	5,000
8260	Munitions	-	-	-	8,000
8270	Wearing Apparel	11,960	12,000	16,843	500
COMMODITIES TOTAL		37,413	45,750	47,045	18,400
CONTRACTUAL SERVICES					
8301	Rental Equipment	5,044	5,500	5,181	3,600
8303	Meal Allowance	5,486	6,000	6,322	3,500
8305	Freight & Postage	2,187	2,500	2,522	1,800
8310	Equipment, R&M	2,723	2,000	6,733	26,500
8315	Vehicles, R&M	20,094	20,500	25,997	1,500
8320	Intergovernmental Services	24,872	23,000	22,370	500
8330	EDP Services	-	-	-	18,800
8337	Telephone System	14,586	14,500	14,242	1,025
8344	Dispatch Dekalb County	724,673	750,000	812,679	513,000
8345	Medical Services	1,295	1,000	-	1,050
8349	Legal Services	1,925	1,500	-	2,500
8375	Dues & Subscriptions	4,326	17,000	10,733	11,560
8376	Training, Professional Development	25,593	40,000	31,470	8,120
CONTRACTUAL SERVICES TOTAL		832,805	883,500	938,249	593,455
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	2,524
8474	Health Insurance Premium	-	-	-	108,970
8477	Retiree Health Insurance	-	-	-	108,134
OTHER SERVICES TOTAL		-	-	-	219,628
EQUIPMENT					
8510	Office Furniture & Equipment	-	-	-	500
8540	Machinery/Major Tools	383	1,100	-	1,875
8580	Telephone/Radio Equipment	84	-	118	-
EQUIPMENT TOTAL		467	1,100	118	2,375
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	96,870	22,965	49,967	73,984
8602	Employee Pension Contributions	-	-	-	26,525
PERMANENT IMPROVEMENTS TOTAL		96,870	22,965	49,967	100,509
TRANSFERS OUT					
9038	Trsf To 2017 Bond Fund	-	-	-	330,000
TRANSFERS OUT TOTAL		-	-	-	330,000
TOTAL EXPENSES & TRANSFERS OUT		1,262,030	1,259,782	1,382,068	1,589,302

712 PATROL OPERATIONS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	1,887,605	2,038,162	2,016,546	1,516,292
8102	Salaries-Overtime	158,577	168,750	153,315	147,116
8171	FICA	1	-	2	21,984
8177	Medicare	-	32,001	30,186	-
PERSONNEL TOTAL		2,046,183	2,238,913	2,200,049	1,685,392
COMMODITIES					
8202	Printed Materials	-	-	-	500
8204	Office & Library	-	-	-	500
8242	Patrol Supplies	-	-	-	22,400
8245	Gas, Oil & Antifreeze	-	-	-	40,000
8270	Wearing Apparel	-	-	-	21,400
8280	K-9 Supplies	-	-	-	3,000
COMMODITIES TOTAL		-	-	-	87,800
CONTRACTUAL SERVICES					
8303	Meal Allowance	-	-	-	1,200
8310	Equipment, R&M	-	-	-	250
8315	Vehicles, R&M	-	-	-	16,000
8337	Telephone System	-	-	-	5,350
8345	Medical Services	-	-	-	2,500
8350	K-9 Contractual Services	-	-	-	1,500
8375	Dues & Subscriptions	-	-	-	11,500
8376	Training, Professional Development	-	-	-	48,600
CONTRACTUAL SERVICES TOTAL		-	-	-	86,900
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	21,590
8474	Health Insurance Premium	-	-	-	521,819
OTHER SERVICES TOTAL		-	-	-	543,409
EQUIPMENT					
8521	Vehicles	-	-	-	177,700
8540	Machinery/Major Tools	-	-	-	3,200
8580	Telephone/Radio Equipment	-	-	-	100
EQUIPMENT TOTAL		-	-	-	181,000
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	-	74,950	-	419,114
8602	Employee Pension Contributions	-	-	-	150,264
PERMANENT IMPROVEMENTS TOTAL		-	74,950	-	569,378
TOTAL EXPENSES & TRANSFERS OUT		2,046,183	2,313,863	2,200,049	3,153,879

713 INVESTIGATIVE OPERATIONS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	589,450	595,929	662,222	320,632
8102	Salaries-Overtime	22,775	56,250	26,133	-
8171	FICA	-	-	-	4,650
8177	Medicare	-	9,457	9,499	-
PERSONNEL TOTAL		612,225	661,636	697,854	325,282
COMMODITIES					
8202	Printed Materials	-	-	-	500
8242	Patrol Supplies	-	-	-	2,500
8243	Investigation Supplies	-	-	-	2,750
8245	Gas, Oil & Antifreeze	-	-	-	5,000
8270	Wearing Apparel	-	-	-	750
8280	K-9 Supplies	-	-	-	500
COMMODITIES TOTAL		-	-	-	12,000
CONTRACTUAL SERVICES					
8303	Meal Allowance	-	-	-	600
8310	Equipment, R&M	-	-	-	250
8315	Vehicles, R&M	-	-	-	1,500
8337	Telephone System	-	-	-	2,350
8345	Medical Services	-	-	-	500
8350	K-9 Contractual Services	-	-	-	1,500
8375	Dues & Subscriptions	-	-	-	13,200
8376	Training, Professional Development	-	-	-	5,200
CONTRACTUAL SERVICES TOTAL		-	-	-	25,100
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	4,152
8474	Health Insurance Premium	-	-	-	134,414
OTHER SERVICES TOTAL		-	-	-	138,566
EQUIPMENT					
8510	Office Furniture & Equipment	-	-	-	8,800
EQUIPMENT TOTAL		-	-	-	8,800
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	-	-	-	88,626
8602	Employee Pension Contributions	-	-	-	31,775
PERMANENT IMPROVEMENTS TOTAL		-	-	-	120,401
TOTAL EXPENSES & TRANSFERS OUT		612,225	661,636	697,854	630,149

715 CROSSING GUARDS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8103	Salaries-Part-Time	74,718	84,791	80,631	55,441
8171	FICA	4,632	5,258	4,965	4,242
8177	Medicare	-	1,230	1,169	-
PERSONNEL TOTAL		79,350	91,279	86,765	59,683
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	10,795
OTHER SERVICES TOTAL		-	-	-	10,795
TOTAL EXPENSES & TRANSFERS OUT		79,350	91,279	86,765	70,478

716 PARKING & RECORDS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	51,841	54,906	58,948	57,024
8103	Salaries-Part-Time	-	41,064	-	26,850
8171	FICA	3,007	5,951	3,316	6,417
8173	IMRF	4,916	7,816	4,105	3,829
8177	Medicare	-	1,392	805	-
PERSONNEL TOTAL		59,764	111,129	67,174	94,120
COMMODITIES					
8202	Printed Materials	-	-	-	1,500
8270	Wearing Apparel	-	-	-	250
COMMODITIES TOTAL		-	-	-	1,750
CONTRACTUAL SERVICES					
8375	Dues & Subscriptions	-	-	-	800
8376	Training, Professional Development	-	-	-	500
CONTRACTUAL SERVICES TOTAL		-	-	-	1,300
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	8,270
8474	Health Insurance Premium	-	-	-	17,719
OTHER SERVICES TOTAL		-	-	-	25,989
TOTAL EXPENSES & TRANSFERS OUT		59,764	111,129	67,174	123,159

717 COMMUNITY SERVICES

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	55,713	54,727	54,727	37,963
8102	Salaries-Overtime	103	-	908	-
8103	Salaries-Part-Time	2,798	-	3,756	-
8171	FICA	3,513	3,394	3,213	2,905
8173	IMRF	2,846	4,457	3,755	3,288
8177	Medicare	-	794	787	-
PERSONNEL TOTAL		64,973	63,372	67,146	44,156
COMMODITIES					
8202	Printed Materials	-	-	-	500
8270	Wearing Apparel	-	-	-	500
COMMODITIES TOTAL		-	-	-	1,000
CONTRACTUAL SERVICES					
8345	Medical Services	-	-	-	100
8376	Training, Professional Development	-	-	-	750
CONTRACTUAL SERVICES TOTAL		-	-	-	850
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	831
8474	Health Insurance Premium	-	-	-	27,056
OTHER SERVICES TOTAL		-	-	-	27,887
TOTAL EXPENSES & TRANSFERS OUT		64,973	63,372	67,146	73,893

FIRE DEPARTMENT

MISSION STATEMENT

The Fire Department's mission is to protect the lives and property of residents of the City of Sycamore residents and the Sycamore Fire Protection District from the adverse effects of fires, sudden medical emergencies, and exposure to hazardous conditions created by persons or nature.

SUMMARY		
B8100	Personnel	2,799,121
B8200	Commodities	168,850
B8300	Contractual Services	208,698
B8400	Other Services	1,125,726
B8500	Equipment	427,295
B8600	Permanent Improvements	1,012,030
B9000	Transfers Out	-
TOTAL		5,741,720

FULL-TIME EQUIVALENTS	'22	'23	'23b
Chief	1	1	1
Deputy Chiefs	2	2	2
Lieutenants	7	7	7
Firefighters	19	20	20
Secretary	1	1	0
Office Manager	0	0	1
Paid On-Call	9	6	6
Interns	4	2	2
TOTAL	43	39	39

Goals Department

- Continue to update policies and procedures to enhance personnel safety and operational efficiency.
- Continue training and risk management efforts designed to increase personnel safety and reduce firefighter injuries.
- Pursue grants for equipment and training.

Operations

- Continue the implementation of annual physicals.
- Maintain and provide preventative maintenance on vehicles, equipment, and stations

Administration

- Continue to work with the Firefighter's collective bargaining group on operational issues.
- Update the Fire Department Strategic Plan.

Administration

- Initiate the process to hire interns.

FIRE DEPARTMENT MASTER

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	2,894,487	2,986,091	3,023,700	2,375,676
8102	Salaries-Overtime	605,412	556,100	622,470	363,604
8103	Salaries-Part-Time	1,218	13,825	-	6,538
8171	FICA	3,576	4,543	4,195	36,802
8173	IMRF	5,598	4,840	5,491	3,424
8177	Medicare	-	51,521	47,378	-
8192	Police/Fire Commission	-	4,500	-	13,077
PERSONNEL TOTAL		3,510,291	3,621,420	3,703,235	2,799,121
COMMODITIES					
8202	Printed Materials	-	250	894	1,000
8204	Office & Library	2,696	3,800	3,418	3,800
8219	Building Supplies	9,462	10,000	8,062	27,000
8226	Vehicle Maintenance Parts	10,536	9,050	7,298	9,050
8240	Firefighting Supplies	9,557	13,040	31,393	39,000
8241	Ambulance Supplies	18,420	20,860	9,281	22,000
8245	Gas, Oil & Antifreeze	-	-	-	50,000
8270	Wearing Apparel	6,907	8,000	11,998	17,000
COMMODITIES TOTAL		57,577	65,000	72,344	168,850
CONTRACTUAL SERVICES					
8301	Rental Equipment	2,788	3,500	3,238	3,500
8305	Freight & Postage	168	750	80	750
8310	Equipment, R&M	18,824	16,010	24,481	20,000
8315	Vehicles, R&M	4,965	11,850	26,482	36,850
8330	EDP Services	8,165	6,500	12,844	17,000
8337	Telephone System	-	-	-	750
8345	Medical Services	16,137	16,165	13,940	59,498
8348	Buildings,R&M, NEC	20,108	10,750	16,737	17,750
8349	Legal Services	-	1,000	-	1,000
8373	Marketing, Public Information	1,117	2,000	592	2,000
8375	Dues & Subscriptions	2,465	2,500	2,384	2,500
8376	Training, Professional Development	14,298	45,000	26,106	47,100
CONTRACTUAL SERVICES TOTAL		89,036	116,025	126,884	208,698
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	166,420
8474	Health Insurance Premium	-	-	-	851,173
8477	Retiree Health Insurance	-	-	-	108,133
OTHER SERVICES TOTAL		-	-	-	1,125,726
EQUIPMENT					
8510	Office Furniture & Equipment	570	225	348	6,000
8515	EDP Equipment	-	480	957	65,300
8521	Vehicles	-	-	-	100,000
8540	Machinery/Major Tools	-	-	70,164	250,000
8580	Telephone/Radio Equipment	5,975	5,995	5,391	5,995
EQUIPMENT TOTAL		6,545	6,700	76,860	427,295
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	132,653	238,200	68,018	791,882
8602	Employee Pension Contributions	-	-	-	220,148
PERMANENT IMPROVEMENTS TOTAL		132,653	238,200	68,018	1,012,030
TOTAL EXPENSES & TRANSFERS OUT		3,796,103	4,047,345	4,047,340	5,741,720

720 FIRE ADMINISTRATION

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	371,865	322,355	413,914	305,978
8103	Salaries-Part-Time	-	10,825	-	-
8171	FICA	3,500	4,357	4,195	7,563
8173	IMRF	5,598	4,840	5,491	3,424
8177	Medicare	-	4,832	5,814	-
8192	Police/Fire Commision	-	4,500	-	13,077
PERSONNEL TOTAL		380,963	351,709	429,415	330,042
COMMODITIES					
8202	Printed Materials	-	250	894	1,000
8204	Office & Library	2,696	3,800	3,418	3,800
8219	Building Supplies	9,410	10,000	8,062	17,000
8226	Vehicle Maintenance Parts	-	-	49	-
8245	Gas, Oil & Antifreeze	-	-	-	5,000
8270	Wearing Apparel	1,772	1,500	6,102	1,500
COMMODITIES TOTAL		13,878	15,550	18,524	28,300
CONTRACTUAL SERVICES					
8301	Rental Equipment	2,788	3,500	3,238	3,500
8305	Freight & Postage	168	750	80	750
8330	EDP Services	8,165	6,500	12,844	14,700
8337	Telephone System	-	-	-	750
8345	Medical Services	1,823	1,275	1,673	44,608
8348	Buildings,R&M, NEC	20,108	10,750	16,737	17,750
8349	Legal Services	-	1,000	-	1,000
8373	Marketing, Public Information	1,117	2,000	592	2,000
8375	Dues & Subscriptions	2,465	2,500	2,384	2,500
8376	Training, Professional Development	750	5,000	815	7,100
CONTRACTUAL SERVICES TOTAL		37,384	33,275	38,363	94,658
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	12,743
8474	Health Insurance Premium	-	-	-	81,740
8477	Retiree Health Insurance	-	-	-	108,133
OTHER SERVICES TOTAL		-	-	-	202,616
EQUIPMENT					
8510	Office Furniture & Equipment	570	225	348	4,000
8515	EDP Equipment	-	480	957	6,800
8521	Vehicles	-	-	-	100,000
8580	Telephone/Radio Equipment	5,975	5,495	5,301	5,495
EQUIPMENT TOTAL		6,545	6,200	6,606	116,295
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	132,653	24,847	68,018	92,421
8602	Employee Pension Contributions	-	-	-	25,179
PERMANENT IMPROVEMENTS TOTAL		132,653	24,847	68,018	117,600
TOTAL EXPENSES & TRANSFERS OUT		571,424	431,581	560,927	889,511

721 FIRE OPERATIONS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	2,522,623	2,663,736	2,609,786	2,069,698
8102	Salaries-Overtime	605,412	556,100	622,470	363,604
8103	Salaries-Part-Time	1,218	-	-	-
8171	FICA	76	-	-	29,239
8177	Medicare	-	46,689	41,564	-
PERSONNEL TOTAL		3,129,328	3,266,525	3,273,820	2,462,541
COMMODITIES					
8219	Building Supplies	52	-	-	10,000
8226	Vehicle Maintenance Parts	10,536	9,050	7,249	9,050
8240	Firefighting Supplies	9,557	13,040	31,393	39,000
8241	Ambulance Supplies	18,420	20,860	9,281	22,000
8245	Gas, Oil & Antifreeze	-	-	-	45,000
8270	Wearing Apparel	5,134	5,500	5,897	14,500
COMMODITIES TOTAL		43,699	48,450	53,820	139,550
CONTRACTUAL SERVICES					
8310	Equipment, R&M	18,824	16,010	24,481	20,000
8315	Vehicles, R&M	4,965	11,850	26,482	36,850
8330	EDP Services	-	-	-	2,300
8345	Medical Services	14,314	14,890	12,267	14,890
8376	Training, Professional Development	13,548	40,000	25,291	40,000
CONTRACTUAL SERVICES TOTAL		51,651	82,750	88,521	114,040
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	145,203
8474	Health Insurance Premium	-	-	-	769,433
OTHER SERVICES TOTAL		-	-	-	914,636
EQUIPMENT					
8510	Office Furniture & Equipment	-	-	-	2,000
8515	EDP Equipment	-	-	-	58,500
8540	Machinery/Major Tools	-	-	70,164	250,000
8580	Telephone/Radio Equipment	-	500	90	500
EQUIPMENT TOTAL		-	500	70,254	311,000
PERMANENT IMPROVEMENTS					
8601	Pension Contributions	-	213,353	-	699,461
8602	Employee Pension Contributions	-	-	-	194,969
PERMANENT IMPROVEMENTS TOTAL		-	213,353	-	894,430
TOTAL EXPENSES & TRANSFERS OUT		3,224,679	3,611,578	3,486,413	4,836,197

722 APPRENTICESHIP PROGRAM

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8103	Salaries-Part-Time	-	3,000	-	6,538
8171	FICA	-	186	-	-
	PERSONNEL TOTAL	-	3,186	-	6,538
COMMODITIES					
8270	Wearing Apparel	-	1,000	-	1,000
	COMMODITIES TOTAL	-	1,000	-	1,000
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	8,474
	OTHER SERVICES TOTAL	-	-	-	8,474
	TOTAL EXPENSES & TRANSFERS OUT	-	4,186	-	16,012

STREETS DIVISION (PUBLIC WORKS)

MISSION STATEMENT

The goal of the Street Division is to provide responsive and effective management, planning and maintenance of city streets, municipal buildings, underground utilities and seasonal services such as snow and ice control, tree trimming, leaf collection, and debris removal, allowing for safe transportation throughout the community. The division also protects the environment through the effective management, operation and maintenance of the sanitary sewer and storm water systems.

SUMMARY		
B8100	Personnel	698,986
B8200	Commodities	142,248
B8300	Contractual Services	635,433
B8400	Other Services	1,509,245
B8500	Equipment	423,668
B8600	Permanent Improvements	51,000
B9000	Transfers Out	-
TOTAL		3,460,580

FULL-TIME EQUIVALENTS	'22	'23	'23b
Director	.33	.33	.34
Assistant Director	.66	.66	.34
City Engineer	1.00	1.00	.34
Staff Engineer	.34	.34	1.00
Administrative Assistant	1.00	1.00	.34
Foreman	1.33	1.33	1.33
Mechanic	1.00	1.00	1.00
Laborers	4.33	4.33	6.10
Custodian	1.50	1.00	1.00
TOTAL	11.5	11.0	11.79

Goals Engineering

- Design and inspect the City's street program.
- Complete the City's Lead Water Service Replacement Program
- Continue to implement new and reinstated pavement preservation programs.
- Continue to complete long-term planning for infrastructure.

Administration

- Assist Engineering with the annual street improvement program.
- Continue training for professional development.
- Develop Capital Funding plan for PW equipment.

Forestry

- Maintain Tree City USA designation
- Continue leaf pickup program.

Operations

- Complete structure adjustments and repairs to reduce I/I into the sanitary sewer system.
- Repair of storm sewer system following annual inspection.
- Continue street patching.

STREETS DEPARTMENT MASTER

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	679,995	760,103	768,912	590,603
8102	Salaries-Overtime	16,509	25,220	25,216	22,885
8103	Salaries-Part-Time	8,430	5,000	15,332	3,270
8171	FICA	47,916	50,337	45,993	38,566
8173	IMRF	72,753	60,607	55,538	43,662
8177	Medicare	-	12,588	11,218	-
PERSONNEL TOTAL		825,603	913,855	922,209	698,986
COMMODITIES					
8202	Printed Materials	50	600	154	466
8204	Office & Library	505	1,200	274	833
8219	Building Supplies	9,213	11,400	10,599	10,999
8226	Vehicle Maintenance Parts	37,412	50,620	50,824	38,666
8227	Sweeper Parts	3,052	1,000	1,717	2,000
8228	Street/Alley Materials	38,268	48,000	51,966	33,600
8229	Streetlights-Parts	6,826	3,500	9,186	3,333
8230	Traffic Signals-Parts	2,613	4,000	5,303	5,067
8231	Traffic & Street Signs	7,335	8,500	11,117	6,667
8233	Storm Sewer Parts	200	1,040	1,036	4,333
8235	Salt/Ice Control	744	1,200	424	800
8237	Sidewalk, R&M	-	1,300	-	1,000
8238	Welding Supplies	666	2,000	790	1,333
8245	Gas, Oil & Antifreeze	-	-	-	6,667
8270	Wearing Apparel	1,806	2,650	1,869	7,667
8285	EDP Supplies	215	1,550	172	3,800
8291	Janitorial Supplies	6,908	9,550	8,793	7,400
8295	Small Tools/Equipment	6,657	9,050	9,057	7,617
COMMODITIES TOTAL		122,469	157,160	163,283	142,248
CONTRACTUAL SERVICES					
8301	Rental Equipment	2,081	4,800	1,947	3,200
8305	Freight & Postage	23	50	39	33
8310	Equipment, R&M	1,434	7,400	4,565	4,934
8311	Building Mechanical, R&M	3,032	4,940	3,196	5,600
8313	Landscape/Grounds	42,676	53,400	61,864	35,599
8314	Tree Planting	18,548	20,000	16,314	20,000
8315	Vehicles, R&M	3,898	8,550	6,814	7,033
8318	Traffic Signals, R&M	7,014	4,510	4,505	16,667
8319	Snow & Ice Control	-	1,000	-	667
8320	Intergovernmental Services	-	-	-	213,334
8330	EDP Services	3,676	2,800	2,999	3,200
8331	Arch/Engineering Services	-	75,000	75,000	50,000
8345	Medical Services	534	300	-	200
8347	Nuisance Abatement	-	2,000	-	1,333
8348	Buildings,R&M, NEC	61	100	-	100
8349	Legal Services	-	750	-	500
8352	Electricity	269,451	252,310	252,302	248,900
8353	Natural Gas	4,884	7,500	7,547	5,000
8366	Legal Notices	22,205	-	-	-
8375	Dues & Subscriptions	250	1,100	250	800
8376	Training, Professional Development	1,789	7,570	3,554	17,333
8385	Taxes, License, Fees	1,596	1,500	1,181	1,000
CONTRACTUAL SERVICES TOTAL		383,153	455,580	442,076	635,433

(continued next page)

STREETS DEPARTMENT MASTER -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	51,344
8474	Health Insurance Premium	-	-	-	261,685
8477	Retiree Health Insurance	-	-	-	30,895
8480	Garbage Contract	-	-	-	1,165,321
OTHER SERVICES TOTAL		-	-	-	1,509,245
EQUIPMENT					
8510	Office Furniture & Equipment	245	50	-	2,833
8515	EDP Equipment	-	700	1,557	2,467
8521	Vehicles	-	-	-	406,000
8540	Machinery/Major Tools	2,749	3,009	2,835	8,334
8580	Telephone/Radio Equipment	5,499	6,050	4,200	4,034
EQUIPMENT TOTAL		8,493	9,809	8,592	423,668
PERMANENT IMPROVEMENTS					
8639	Other Capital Improvements	-	-	-	51,000
PERMANENT IMPROVEMENTS TOTAL		-	-	-	51,000
TOTAL EXPENSES & TRANSFERS OUT		1,339,719	1,536,404	1,536,160	3,460,580

730 STREETS ADMINISTRATION

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	75,508	120,880	128,529	72,135
8171	FICA	4,492	9,975	7,281	1,877
8173	IMRF	7,171	8,464	8,462	2,125
8177	Medicare	-	2,333	1,749	-
PERSONNEL TOTAL		87,171	141,652	146,021	76,137
COMMODITIES					
8202	Printed Materials	-	-	111	133
8204	Office & Library	195	350	177	500
8245	Gas, Oil & Antifreeze	-	-	-	1,333
8285	EDP Supplies	150	500	172	3,000
COMMODITIES TOTAL		344	850	461	4,966
CONTRACTUAL SERVICES					
8305	Freight & Postage	-	-	-	33
8330	EDP Services	1,055	1,000	917	2,000
8349	Legal Services	-	750	-	500
8375	Dues & Subscriptions	250	550	250	367
8376	Training, Professional Development	1,263	5,000	1,045	3,333
CONTRACTUAL SERVICES TOTAL		2,569	7,300	2,212	6,233
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	3,227
8474	Health Insurance Premium	-	-	-	24,508
8477	Retiree Health Insurance	-	-	-	30,895
8480	Garbage Contract	-	-	-	1,165,321
OTHER SERVICES TOTAL		-	-	-	1,223,951
EQUIPMENT					
8510	Office Furniture & Equipment	245	-	-	500
8515	EDP Equipment	-	450	1,557	300
8580	Telephone/Radio Equipment	5,499	5,200	4,200	3,467
EQUIPMENT TOTAL		5,744	5,650	5,757	4,267
PERMANENT IMPROVEMENTS					
8639	Other Capital Improvements	-	-	-	51,000
PERMANENT IMPROVEMENTS TOTAL		-	-	-	51,000
TOTAL EXPENSES & TRANSFERS OUT		95,827	155,452	154,450	1,366,554

731 STREETS OPERATIONS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	358,855	524,113	524,105	369,230
8102	Salaries-Overtime	16,422	25,220	25,216	22,885
8103	Salaries-Part-Time	8,430	5,000	8,213	3,270
8171	FICA	28,869	32,760	32,197	27,249
8173	IMRF	44,808	43,029	39,686	30,850
8177	Medicare	-	7,662	7,825	-
PERSONNEL TOTAL		457,383	637,784	637,240	453,484
COMMODITIES					
8204	Office & Library	213	300	40	-
8219	Building Supplies	3,077	1,400	1,397	2,333
8226	Vehicle Maintenance Parts	34,394	45,120	45,113	33,333
8227	Sweeper Parts	3,052	1,000	1,717	2,000
8228	Street/Alley Materials	38,268	48,000	51,966	33,600
8229	Streetlights-Parts	6,826	3,500	9,186	3,333
8230	Traffic Signals-Parts	2,613	4,000	5,303	5,067
8231	Traffic & Street Signs	7,335	8,500	11,117	6,667
8233	Storm Sewer Parts	200	1,040	1,036	4,333
8237	Sidewalk, R&M	-	1,300	-	1,000
8238	Welding Supplies	666	2,000	790	1,333
8245	Gas, Oil & Antifreeze	-	-	-	1,334
8270	Wearing Apparel	1,513	2,100	1,579	7,300
8285	EDP Supplies	-	450	-	300
8291	Janitorial Supplies	786	1,100	347	733
8295	Small Tools/Equipment	5,503	7,000	6,998	5,333
COMMODITIES TOTAL		104,446	126,810	136,589	107,999
CONTRACTUAL SERVICES					
8301	Rental Equipment	1,930	3,400	1,947	2,267
8310	Equipment, R&M	1,151	4,500	3,971	3,000
8311	Building Mechanical, R&M	630	1,900	164	1,267
8313	Landscape/Grounds	515	2,000	341	1,333
8315	Vehicles, R&M	3,898	6,500	6,814	4,333
8318	Traffic Signals, R&M	7,014	4,510	4,505	16,667
8319	Snow & Ice Control	-	1,000	-	667
8330	EDP Services	2,321	1,800	2,083	1,200
8345	Medical Services	534	300	-	200
8347	Nuisance Abatement	-	2,000	-	1,333
8352	Electricity	269,451	252,310	252,302	248,900
8353	Natural Gas	4,884	7,500	7,547	5,000
8375	Dues & Subscriptions	-	200	-	133
8376	Training, Professional Development	426	2,000	1,942	10,000
8385	Taxes, License, Fees	1,596	1,500	1,181	1,000
CONTRACTUAL SERVICES TOTAL		294,373	291,470	282,835	297,300
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	36,310
8474	Health Insurance Premium	-	-	-	162,130
OTHER SERVICES TOTAL		-	-	-	198,440
EQUIPMENT					
8510	Office Furniture & Equipment	-	-	-	333
8521	Vehicles	-	-	-	200,000
8540	Machinery/Major Tools	2,557	3,000	2,835	3,334
8580	Telephone/Radio Equipment	-	250	-	167
EQUIPMENT TOTAL		2,557	3,250	2,835	203,834
TOTAL EXPENSES & TRANSFERS OUT		858,759	1,059,314	1,059,499	1,261,057

732 FORESTRY

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	73,219	73,662	75,061	50,198
8171	FICA	4,392	4,568	4,327	3,840
8173	IMRF	6,956	5,999	5,232	4,348
8177	Medicare	-	1,069	1,052	-
PERSONNEL TOTAL		84,567	85,298	85,672	58,386
COMMODITIES					
8202	Printed Materials	-	100	-	-
8226	Vehicle Maintenance Parts	3,017	5,000	5,245	5,333
8245	Gas, Oil & Antifreeze	-	-	-	1,333
8270	Wearing Apparel	253	350	145	233
8295	Small Tools/Equipment	753	750	1,439	1,334
COMMODITIES TOTAL		4,024	6,200	6,829	8,233
CONTRACTUAL SERVICES					
8301	Rental Equipment	-	1,200	-	800
8310	Equipment, R&M	283	2,500	452	1,667
8313	Landscape/Grounds	41,902	50,000	60,614	33,333
8314	Tree Planting	18,548	20,000	16,314	20,000
8315	Vehicles, R&M	-	1,200	-	2,200
8375	Dues & Subscriptions	-	50	-	-
8376	Training, Professional Development	-	500	500	1,000
CONTRACTUAL SERVICES TOTAL		60,734	75,450	77,880	59,000
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	4,729
8474	Health Insurance Premium	-	-	-	18,105
OTHER SERVICES TOTAL		-	-	-	22,834
EQUIPMENT					
8521	Vehicles	-	-	-	206,000
8540	Machinery/Major Tools	192	9	-	5,000
EQUIPMENT TOTAL		192	9	-	211,000
TOTAL EXPENSES & TRANSFERS OUT		149,516	166,957	170,380	359,453

734 MUNICIPAL BUILDING

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	36,179	33,635	33,628	25,898
8102	Salaries-Overtime	87	-	-	-
8171	FICA	2,008	2,371	1,533	1,487
8173	IMRF	3,440	3,114	2,404	1,683
8177	Medicare	-	555	379	-
PERSONNEL TOTAL		41,713	39,675	37,943	29,068
COMMODITIES					
8204	Office & Library	-	50	-	-
8219	Building Supplies	6,136	10,000	9,203	8,666
8226	Vehicle Maintenance Parts	-	500	467	-
8235	Salt/Ice Control	744	1,200	424	800
8245	Gas, Oil & Antifreeze	-	-	-	1,333
8270	Wearing Apparel	40	200	145	134
8285	EDP Supplies	65	100	-	-
8291	Janitorial Supplies	6,122	8,450	8,446	6,667
8295	Small Tools/Equipment	401	300	256	200
COMMODITIES TOTAL		13,508	20,800	18,940	17,800
CONTRACTUAL SERVICES					
8301	Rental Equipment	151	200	-	133
8310	Equipment, R&M	-	150	142	100
8311	Building Mechanical, R&M	2,402	3,040	3,032	4,333
8313	Landscape/Grounds	259	1,400	909	933
8315	Vehicles, R&M	-	100	-	-
8320	Intergovernmental Services	-	-	-	213,334
8348	Buildings,R&M, NEC	61	100	-	100
CONTRACTUAL SERVICES TOTAL		2,873	4,990	4,083	218,933
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	742
8474	Health Insurance Premium	-	-	-	20,434
OTHER SERVICES TOTAL		-	-	-	21,176
TOTAL EXPENSES & TRANSFERS OUT		58,094	65,465	60,966	286,977

760 ENGINEERING

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	136,234	7,813	7,590	73,142
8103	Salaries-Part-Time	-	-	7,119	-
8171	FICA	8,156	663	655	4,113
8173	IMRF	10,379	1	(245)	4,656
8177	Medicare	-	969	213	-
PERSONNEL TOTAL		154,769	9,446	15,333	81,911
COMMODITIES					
8202	Printed Materials	50	500	42	333
8204	Office & Library	98	500	57	333
8245	Gas, Oil & Antifreeze	-	-	-	1,334
8285	EDP Supplies	-	500	-	500
8295	Small Tools/Equipment	-	1,000	365	750
COMMODITIES TOTAL		148	2,500	464	3,250
CONTRACTUAL SERVICES					
8310	Equipment, R&M	-	250	-	167
8315	Vehicles, R&M	-	750	-	500
8330	EDP Services	300	-	-	-
8331	Arch/Engineering Services	-	75,000	75,000	50,000
8366	Legal Notices	22,205	-	-	-
8375	Dues & Subscriptions	-	300	-	300
8376	Training, Professional Development	100	70	67	3,000
CONTRACTUAL SERVICES TOTAL		22,605	76,370	75,067	53,967
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	6,336
8474	Health Insurance Premium	-	-	-	36,508
OTHER SERVICES TOTAL		-	-	-	42,844
EQUIPMENT					
8510	Office Furniture & Equipment	-	50	-	2,000
8515	EDP Equipment	-	250	-	2,167
8580	Telephone/Radio Equipment	-	600	-	400
EQUIPMENT TOTAL		-	900	-	4,567
TOTAL EXPENSES & TRANSFERS OUT		177,522	89,216	90,864	186,539

COMMUNITY DEVELOPMENT

MISSION STATEMENT

Community Development manages all building & code enforcement functions including plan reviews, issuance of building permits, construction inspections, occupancy inspections of all new and renovated buildings, enforcement of the locally adopted maintenance codes for existing buildings, zoning reviews, representation of City Staff at meetings of the City Council, Planning & Zoning Commission and Regional Plan Commission and preparation of updates for building and related regulations.

SUMMARY		FULL-TIME EQUIVALENTS		
		'22	'23	'23b
B8100	Personnel	311,054	1	1
B8200	Commodities	21,166	2	2
B8300	Contractual Services	15,001	1	1
B8400	Other Services	72,630	0.5	0.5
B8500	Equipment	23,333		0.5
B8600	Permanent Improvements	-		
B9000	Transfers Out	-		
TOTAL		443,184	4.5	4.5

Goals Department

- Continue to evaluate internal processes and and inspection protocols to ensure a high level of customer service and responsiveness.
- Continue to make significant progress toward electronically filing City plats, maps and documents.

Code Enforcement

- Continue to perform property maintenance inspections to ensure compliance with all codes and ordinances.
- Continue to develop and implement an electronic tracking and follow up system to ensure that all property maintenance concerns are addressed in a timely fashion and to completion.

COMMUNITY DEVELOPMENT DEPARTMENT MASTER

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	313,309	326,728	326,722	248,979
8102	Salaries-Overtime	-	-	-	1,635
8103	Salaries-Part-Time	11,962	15,166	15,158	21,712
8171	FICA	18,493	19,416	19,403	19,047
8173	IMRF	29,424	23,523	23,514	19,681
8177	Medicare	-	5,266	4,703	-
PERSONNEL TOTAL		373,187	390,099	389,500	311,054
COMMODITIES					
8202	Printed Materials	1,334	255	253	1,000
8204	Office & Library	763	1,490	1,485	1,533
8245	Gas, Oil & Antifreeze	-	-	-	6,667
8285	EDP Supplies	-	-	-	10,233
8295	Small Tools/Equipment	875	1,800	2,496	1,200
8299	Commodities, NEC	394	360	358	533
COMMODITIES TOTAL		3,365	3,905	4,592	21,166
CONTRACTUAL SERVICES					
8301	Rental Equipment	3,656	3,210	3,205	2,567
8305	Freight & Postage	165	130	128	333
8310	Equipment, R&M	555	10	-	1,333
8315	Vehicles, R&M	1,841	200	192	2,267
8349	Legal Services	-	-	-	500
8366	Legal Notices	-	-	-	67
8373	Marketing, Public Information	-	-	-	667
8375	Dues & Subscriptions	2,625	3,190	3,187	2,433
8376	Training, Professional Development	256	610	608	2,667
8399	Contractual Services, NEC	1,232	560	560	2,167
CONTRACTUAL SERVICES TOTAL		10,331	7,910	7,880	15,001
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	9,700
8474	Health Insurance Premium	-	-	-	62,930
OTHER SERVICES TOTAL		-	-	-	72,630
EQUIPMENT					
8510	Office Furniture & Equipment	493	800	743	533
8515	EDP Equipment	-	188	188	267
8521	Vehicles	-	-	-	20,000
8540	Machinery/Major Tools	-	-	-	333
8580	Telephone/Radio Equipment	2,129	1,950	1,945	2,200
EQUIPMENT TOTAL		2,621	2,938	2,876	23,333
TOTAL EXPENSES & TRANSFERS OUT		389,504	404,852	404,848	443,184

770 BUILDING AND ZONING

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	313,309	326,728	326,722	248,979
8102	Salaries-Overtime	-	-	-	1,635
8103	Salaries-Part-Time	-	-	-	21,712
8171	FICA	18,493	18,547	18,542	19,047
8173	IMRF	29,424	22,508	22,505	19,681
8177	Medicare	-	4,784	4,502	-
PERSONNEL TOTAL		361,226	372,567	372,272	311,054
COMMODITIES					
8202	Printed Materials	1,334	255	253	1,000
8204	Office & Library	763	1,490	1,485	1,533
8245	Gas, Oil & Antifreeze	-	-	-	6,667
8285	EDP Supplies	-	-	-	10,233
8295	Small Tools/Equipment	875	1,800	2,496	1,200
8299	Commodities, NEC	394	360	358	533
COMMODITIES TOTAL		3,365	3,905	4,592	21,166
CONTRACTUAL SERVICES					
8301	Rental Equipment	3,656	3,210	3,205	2,567
8305	Freight & Postage	165	130	128	333
8310	Equipment, R&M	555	10	-	1,333
8315	Vehicles, R&M	1,841	200	192	2,267
8349	Legal Services	-	-	-	500
8366	Legal Notices	-	-	-	67
8373	Marketing, Public Information	-	-	-	667
8375	Dues & Subscriptions	2,625	3,190	3,187	2,433
8376	Training, Professional Development	256	610	608	2,667
8399	Contractual Services, NEC	1,232	560	560	2,167
CONTRACTUAL SERVICES TOTAL		10,331	7,910	7,880	15,001
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	9,700
8474	Health Insurance Premium	-	-	-	62,930
OTHER SERVICES TOTAL		-	-	-	72,630
EQUIPMENT					
8510	Office Furniture & Equipment	493	800	743	533
8515	EDP Equipment	-	188	188	267
8521	Vehicles	-	-	-	20,000
8540	Machinery/Major Tools	-	-	-	333
8580	Telephone/Radio Equipment	2,129	1,950	1,945	2,200
EQUIPMENT TOTAL		2,621	2,938	2,876	23,333
TOTAL EXPENSES & TRANSFERS OUT		377,542	387,320	387,620	443,184

771 CODE ENFORCEMENT

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8103	Salaries-Part-Time	11,962	15,166	15,158	-
8171	FICA	-	869	860	-
8173	IMRF	-	1,015	1,008	-
8177	Medicare	-	482	201	-
PERSONNEL TOTAL		11,962	17,532	17,228	-
TOTAL EXPENSES & TRANSFERS OUT		11,962	17,532	17,228	-

WATER DIVISION

MISSION STATEMENT

The Water Division is responsible for providing safe and clean potable water in sufficient quantity and satisfactory quality to meet the growing needs of the Sycamore community. The department's goal is to provide such water at a reasonable cost to the consumer while maintaining a self-supporting fund.

SUMMARY		
B8100	Personnel	470,449
B8200	Commodities	188,583
B8300	Contractual Services	831,120
B8400	Other Services	181,584
B8500	Equipment	286,000
B8600	Permanent Improvements	2,804,887
B9000	Transfers Out	200,973
TOTAL		4,963,596

The City's water system consists of two water towers with a storage capacity of 2,250,000 gallons and four operating deep wells. The maximum pumping capacity of the four wells is 6.2 MGD, and the daily average of gallons pumped is about 1.78MGD. At each well the water is chemically treated with chlorine for disinfection, fluoride for tooth protection, and phosphate for corrosion control. Radium removal equipment has been added at wells 6, 8, 9 and 10 to meet EPA requirements.

The City's wells pump through approximately 113 miles of water main varying in size from 4 inches to 12 inches. The system also has approximately 2,531 gate valves and 1,432 hydrants.

FULL-TIME EQUIVALENTS		'22	'23	'23b
Director		.33	.33	.33
Assistant Director		.66	.66	.66
Billing Coordinator		.50	.50	.00
Administrative Assistant		.00	.00	.33
Foreman		1.33	1.33	1.33
Laborers		5.00	4.00	3.00
Custodian		.00	.00	.13
TOTAL		7.82	6.82	5.78

Accomplishments

- Treated 690.4 million gallons of water distributed.
- Operated over 252 valves.
- Painted 358 fire hydrants
- installed 388 water meters
- Repaired 27 water main breaks
- Reduced unaccounted water loss.
- Identified service material for over 544 water service lines

Goals

- Continue valve and hydrant operation program.
- Continue to replace old meters with radio read meters.
- Assist with Capital Improvement Programs.

02 WATER FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
WATER METER REVENUE					
3240	Water Meters	22,345	20,000	25,316	20,000
	WATER METER REVENUE TOTAL	22,345	20,000	25,316	20,000
PERMIT/FEE REVENUE					
3241	Tap Fees	695	1,000	295	1,500
3242	Permit Fees	35	-	25	-
3243	Inspection Fees	3,500	3,500	4,700	3,000
	PERMIT/FEE REVENUE TOTAL	4,230	4,500	5,020	4,500
USER FEE REVENUE					
3245	User Fees	2,078,764	2,224,846	1,992,372	2,732,500
3245	User Penalties Applied	48,621	-	53,709	-
3245	User Water Maintenance Fees	159,108	-	159,907	-
3246	Connection Fees	-	-	97	-
3247	Radium Removal Fees	694,731	700,000	700,086	-
3248	Infrastructure Fees	710,168	710,000	715,922	-
	USER FEE REVENUE TOTAL	3,691,392	3,634,846	3,622,093	2,732,500
OTHER					
3710	Investment Interest	3,216	-	1,298	-
3714	Miscellaneous Income	6,852	-	9,155	-
3720	Miscellaneous Income	(2,509)	2,500	(1,040)	2,500
	OTHER TOTAL	7,559	2,500	9,413	2,500
TRANSFERS IN					
4505	Trsf From Sewer Connection	-	-	-	1,000,000
	TRANSFERS IN TOTAL	-	-	-	1,000,000
	TOTAL REVENUES & TRANSFERS IN	3,725,526	3,661,846	3,661,842	3,759,500
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	489,398	546,135	474,187	366,955
8102	Salaries-Overtime	21,761	35,000	29,012	54,106
8103	Salaries-Part-Time	-	5,000	10,815	3,269
8171	FICA	29,991	33,861	28,845	21,763
8173	IMRF	48,131	44,475	34,718	24,356
8177	Medicare	6,993	7,919	6,752	-
	PERSONNEL TOTAL	596,275	672,390	584,329	470,449
COMMODITIES					
8202	Printed Materials	2,353	2,750	1,330	2,750
8204	Office & Library	204	1,700	298	1,700
8219	Building Supplies	1,814	2,450	582	15,200
8226	Vehicle Maintenance Parts	3,094	4,000	3,543	2,000
8232	Water System Parts	34,496	54,000	44,343	55,000
8244	Lab Supplies & Minor Equip	4,872	10,000	6,820	8,000
8245	Gas, Oil & Antifreeze	16,974	12,500	12,536	12,400
8248	Excavation Restoration	15,494	25,000	6,903	24,000
8250	Potable Water Chemicals	44,072	47,000	61,989	60,033
8270	Wearing Apparel	733	1,000	830	1,000
8285	EDP Supplies	-	1,500	-	2,500
8295	Small Tools/Equipment	2,540	5,000	4,674	4,000
	COMMODITIES TOTAL	126,645	166,900	143,848	188,583

(continued next page)

02 WATER FUND -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
CONTRACTUAL SERVICES					
8305	Freight & Postage	16,573	17,000	16,376	14,000
8310	Equipment, R&M	6,070	17,500	3,274	15,000
8311	Building Mechanical, R&M	107	1,000	566	1,000
8315	Vehicles, R&M	1,149	3,000	2,119	2,000
8328	Water System, R&M	-	3,000	580	2,000
8330	EDP Services	11,628	21,500	10,069	16,060
8332	Mapping Services	650	2,000	859	1,800
8337	Telephone System	3,819	5,000	3,726	2,400
8348	Buildings,R&M, NEC	300	5,000	333	2,500
8349	Legal Services	381,632	150,000	68,131	25,000
8352	Electricity	220,899	220,000	180,034	182,000
8353	Natural Gas	-	1,300	-	1,300
8356	Lab & Testing Services	15,505	16,500	17,023	39,000
8357	Radium Treatment	741,539	750,000	742,654	520,000
8373	Marketing, Public Information	-	850	3,157	500
8375	Dues & Subscriptions	-	370	-	1,260
8376	Training, Professional Development	1,735	1,900	606	3,000
8385	Taxes, License, Fees	2,159	3,500	935	2,300
CONTRACTUAL SERVICES TOTAL		1,403,763	1,219,420	1,050,442	831,120
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	25,000	-	25,292
8474	Health Insurance Premium	214,200	197,639	222,322	151,292
8499	Other Services, NEC	115,614	219,839	219,838	5,000
OTHER SERVICES TOTAL		329,814	442,478	442,160	181,584
EQUIPMENT					
8501	Bad Debt Expense	-	15,000	-	10,000
8510	Office Furniture & Equipment	-	500	-	500
8515	EDP Equipment	245	8,000	1,658	30,000
8521	Vehicles	16,582	75,000	40,660	105,000
8540	Machinery/Major Tools	3,672	5,000	2,297	3,500
8580	Telephone/Radio Equipment	-	500	-	500
8582	Fire Hydrants	2,070	10,000	10,945	6,500
8583	Water Meters	189,364	200,000	179,981	130,000
8584	Water Pumps & Motors	-	-	46,591	-
EQUIPMENT TOTAL		211,933	314,000	282,132	286,000
PERMANENT IMPROVEMENTS					
8630	Watermain Improvements	-	828,751	1,075,276	2,758,387
8631	Water Valves	4,193	10,000	4,354	6,500
8632	Water System Improv, NEC	48,520	65,000	136,394	40,000
PERMANENT IMPROVEMENTS TOTAL		52,713	903,751	1,216,024	2,804,887
TRANSFERS OUT					
9001	Trsf To General Fund	40,000	40,000	40,000	26,667
9003	Trsf To Water Connect Fund	-	40,000	-	-
9004	Trsf To Sewer Fund	-	90,000	90,000	60,000
9025	Trsf To 2003 EPA Loan Fund	49,737	49,737	49,737	33,158
9031	Trsf To 2005 EPA Loan Fund	55,023	55,023	55,023	36,682
9032	Trsf To 2006 EPA Loan Fund	66,700	66,700	66,700	44,466
TRANSFERS OUT TOTAL		211,460	341,460	301,460	200,973
TOTAL EXPENSES & TRANSFERS OUT		2,932,603	4,060,399	4,020,394	4,963,596
NET SURPLUS/(DEFICIT)		792,923	(398,553)	(358,553)	(1,204,096)

740 WATER - ADMINISTRATION

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	102,257	142,839	128,489	98,517
8102	Salaries-Overtime	874	-	-	-
8171	FICA	6,195	8,856	7,227	2,488
8173	IMRF	9,785	11,632	8,480	2,816
8177	Medicare	1,428	2,071	1,696	-
PERSONNEL TOTAL		120,539	165,398	145,893	103,821
COMMODITIES					
8202	Printed Materials	2,353	2,750	1,330	2,750
8204	Office & Library	204	1,700	298	1,700
8250	Potable Water Chemicals	-	-	5,339	-
8270	Wearing Apparel	-	500	105	500
8285	EDP Supplies	-	1,500	-	2,500
COMMODITIES TOTAL		2,556	6,450	7,071	7,450
CONTRACTUAL SERVICES					
8305	Freight & Postage	16,573	17,000	16,376	14,000
8330	EDP Services	10,915	9,500	10,069	4,560
8332	Mapping Services	650	2,000	859	1,800
8337	Telephone System	3,819	5,000	3,726	2,400
8349	Legal Services	381,632	150,000	68,131	25,000
8356	Lab & Testing Services	15,505	16,500	17,023	39,000
8373	Marketing, Public Information	-	850	3,157	500
8375	Dues & Subscriptions	-	370	-	1,260
8376	Training, Professional Development	1,735	1,900	606	3,000
8385	Taxes, License, Fees	2,159	3,500	935	2,300
CONTRACTUAL SERVICES TOTAL		432,987	206,620	120,882	93,820
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	5,000	-	4,694
8474	Health Insurance Premium	37,811	44,137	45,164	33,185
8499	Other Services, NEC	115,614	219,839	219,838	5,000
OTHER SERVICES TOTAL		153,425	268,976	265,002	42,879
EQUIPMENT					
8501	Bad Debt Expense	-	15,000	-	10,000
8510	Office Furniture & Equipment	-	500	-	500
8515	EDP Equipment	245	8,000	1,658	-
EQUIPMENT TOTAL		245	23,500	1,658	10,500
PERMANENT IMPROVEMENTS					
8632	Water System Improv, NEC	7,983	25,000	40,211	15,000
PERMANENT IMPROVEMENTS TOTAL		7,983	25,000	40,211	15,000
TRANSFERS OUT					
9001	Trsf To General Fund	40,000	40,000	-	26,667
9003	Trsf To Water Connect Fund	-	40,000	-	-
9004	Trsf To Sewer Fund	-	90,000	-	60,000
9025	Trsf To 2003 EPA Loan Fund	49,737	49,737	-	33,158
9031	Trsf To 2005 EPA Loan Fund	55,023	55,023	-	36,682
9032	Trsf To 2006 EPA Loan Fund	66,700	66,700	-	44,466
TRANSFERS OUT TOTAL		211,460	341,460	-	200,973
TOTAL EXPENSES & TRANSFERS OUT		929,196	1,037,404	580,718	474,443

741 WATER - OPERATIONS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	387,141	403,296	345,698	268,438
8102	Salaries-Overtime	20,887	35,000	29,012	54,106
8103	Salaries-Part-Time	-	5,000	10,815	3,269
8171	FICA	23,796	25,005	21,617	19,275
8173	IMRF	38,346	32,843	26,237	21,540
8177	Medicare	5,565	5,848	5,056	-
PERSONNEL TOTAL		475,735	506,992	438,436	366,628
COMMODITIES					
8219	Building Supplies	1,814	2,450	582	15,200
8226	Vehicle Maintenance Parts	3,094	4,000	3,543	2,000
8232	Water System Parts	34,496	54,000	44,343	55,000
8244	Lab Supplies & Minor Equip	4,872	10,000	6,820	8,000
8245	Gas, Oil & Antifreeze	16,974	12,500	12,536	12,400
8248	Excavation Restoration	15,494	25,000	6,903	24,000
8250	Potable Water Chemicals	44,072	47,000	56,650	60,033
8270	Wearing Apparel	733	500	725	500
8295	Small Tools/Equipment	2,540	5,000	4,674	4,000
COMMODITIES TOTAL		124,089	160,450	136,776	181,133
CONTRACTUAL SERVICES					
8310	Equipment, R&M	6,070	17,500	3,274	15,000
8311	Building Mechanical, R&M	107	1,000	566	1,000
8315	Vehicles, R&M	1,149	3,000	2,119	2,000
8328	Water System, R&M	-	3,000	580	2,000
8330	EDP Services	713	12,000	-	11,500
8348	Buildings,R&M, NEC	300	5,000	333	2,500
8352	Electricity	220,899	220,000	180,034	182,000
8353	Natural Gas	-	1,300	-	1,300
8357	Radium Treatment	741,539	750,000	742,654	520,000
CONTRACTUAL SERVICES TOTAL		970,776	1,012,800	929,560	737,300
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	20,000	-	20,598
8474	Health Insurance Premium	176,389	153,502	177,158	118,107
OTHER SERVICES TOTAL		176,389	173,502	177,158	138,705
EQUIPMENT					
8515	EDP Equipment	-	-	-	30,000
8521	Vehicles	16,582	75,000	40,660	105,000
8540	Machinery/Major Tools	3,672	5,000	2,297	3,500
8580	Telephone/Radio Equipment	-	500	-	500
8582	Fire Hydrants	2,070	10,000	10,945	6,500
8583	Water Meters	189,364	200,000	179,981	130,000
8584	Water Pumps & Motors	-	-	46,591	-
EQUIPMENT TOTAL		211,688	290,500	280,474	275,500
PERMANENT IMPROVEMENTS					
8630	Watermain Improvements	-	828,751	1,075,276	2,758,387
8631	Water Valves	4,193	10,000	4,354	6,500
8632	Water System Improv, NEC	40,538	40,000	96,183	25,000
PERMANENT IMPROVEMENTS TOTAL		44,731	878,751	1,175,813	2,789,887
TOTAL EXPENSES & TRANSFERS OUT		2,003,407	3,022,995	3,138,217	4,489,153

SEWER DIVISION

MISSION STATEMENT

The Treatment Plant Division of the Public Works Department is funded by the City's Sewer Fund. This division has three programs: Administration, Operations, and the Collection System.

SUMMARY		
B8100	Personnel	655,782
B8200	Commodities	237,075
B8300	Contractual Services	410,150
B8400	Other Services	246,297
B8500	Equipment	175,250
B8600	Permanent Improvements	375,000
B9000	Transfers Out	713,384
TOTAL		2,812,938

Construction began on the Phase III Improvements in early 2019. Phase III expands the existing capacity and utilizes Sequencing Batch Reactors (SBRs) to treat the wastewater by combining aeration and settling into the same compartmentalized basins. The project also includes a new grit removal system microscreens, and ultraviolet disinfection. The expansion has been completed, and flows were transferred to the new process equipment in early 2021. The previous treatment plant was constructed in 1979, and an excess flow facility was opened in 1995. Solids are stabilized in an Autothermal Thermophilic Aerobic Digestion (ATAD) digester and mechanically dewatered with a centrifuge. Dewatered solids are then applied to farm fields. The treated water is discharged to the Kishwaukee River.

FULL-TIME EQUIVALENTS		
	'22	'23
Director	.33	.33
Assistant Director	.66	.66
Billing Coordinator	.50	.50
Foreman	1.33	1.33
Laborers	7.33	6.00
Custodian		0.1
TOTAL	10.2	8.8

Accomplishments

- Treated 936 million gallons. Average daily flow of 2.572 million gallons per day.
- Generated 1.49 million gallons of sludge.
- Applied 805 cubic yards of dewatered sludge to farmland
- Continue to implement CMOM plan.
- Design and implement an Industrial Pretreatment Program per EPA requirement.
- Reduce storm water inflow and infiltration.
- Maintain NPDES effluent parameters.
- Continue to learn and implement improvements to SBR plant.

04 SEWER FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
PERMIT/FEE REVENUE					
3243	Inspection Fees	6,015	-	8,765	-
	PERMIT/FEE REVENUE TOTAL	6,015	-	8,765	-
USER FEE REVENUE					
3245	User Fees	3,694,160	3,693,015	3,559,021	2,243,333
3245	User Penalties Applied	50,998	-	57,406	-
	USER FEE REVENUE TOTAL	3,745,158	3,693,015	3,616,426	2,243,333
OTHER					
3710	Investment Interest	40,533	25,000	75,405	16,667
3720	Miscellaneous Income	-	-	17,414	-
	OTHER TOTAL	40,533	25,000	92,819	16,667
TRANSFERS IN					
4502	Trsf From Water Fund	-	90,000	90,000	60,000
	TRANSFERS IN TOTAL	-	90,000	90,000	60,000
	TOTAL REVENUES & TRANSFERS IN	3,791,706	3,808,015	3,808,011	2,320,000
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	695,746	704,268	769,206	542,102
8102	Salaries-Overtime	24,481	25,510	15,786	36,746
8103	Salaries-Part-Time	-	5,000	4,185	3,269
8171	FICA	43,077	43,665	45,157	34,550
8173	IMRF	68,308	57,353	54,972	39,115
8177	Medicare	10,054	10,212	10,571	-
	PERSONNEL TOTAL	841,666	846,008	899,877	655,782
COMMODITIES					
8202	Printed Materials	240	101	111	75
8204	Office & Library	1,425	1,750	556	1,100
8219	Building Supplies	6,416	8,000	2,625	5,500
8226	Vehicle Maintenance Parts	9,631	15,000	15,780	13,000
8234	Treatment Plant Equipment	30,854	45,000	39,316	37,500
8236	Solids Dewatering	88,646	70,000	107,068	69,500
8239	Sanitary System, R&M	529	1,535	1,530	10,000
8244	Lab Supplies & Minor Equip	7,783	9,000	6,862	9,500
8245	Gas, Oil & Antifreeze	12,998	15,000	16,827	15,000
8246	Sewage Treatment Chemicals	25,033	50,000	46,117	54,200
8247	Sanitary System Chemicals	-	400	-	400
8248	Excavation Restoration	5,555	7,500	744	7,500
8270	Wearing Apparel	2,813	2,500	1,821	2,000
8285	EDP Supplies	63	1,100	-	1,050
8291	Janitorial Supplies	1,802	1,450	88	1,250
8295	Small Tools/Equipment	2,499	11,689	9,260	9,500
	COMMODITIES TOTAL	196,286	240,025	248,704	237,075
CONTRACTUAL SERVICES					
8301	Rental Equipment	9,942	9,800	10,013	8,300
8303	Meal Allowance	-	100	-	100
8304	Car Allowance	15	-	-	-
8305	Freight & Postage	322	600	458	450
8310	Equipment, R&M	26,560	38,250	26,766	33,250
8311	Building Mechanical, R&M	-	5,000	901	3,000
8313	Landscape/Grounds	300	750	729	750
8315	Vehicles, R&M	3,099	2,750	1,154	2,750

(continued next page)

04 SEWER FUND -- (continued)

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
8329	Sanitary System, R&M	-	15,000	-	12,000
8330	EDP Services	10,431	14,165	8,429	16,000
8331	Arch/Engineering Services	-	51,590	51,587	52,500
8332	Mapping Services	1,153	3,250	750	3,250
8337	Telephone System	3,958	5,000	3,725	3,500
8345	Medical Services	46	200	-	200
8352	Electricity	171,212	134,510	134,504	177,500
8353	Natural Gas	-	3,500	16,102	3,000
8356	Lab & Testing Services	15,272	21,500	17,076	17,500
8375	Dues & Subscriptions	-	400	-	400
8376	Training, Professional Development	527	4,000	288	3,000
8385	Taxes, License, Fees	19,224	20,200	18,435	20,200
8399	Contractual Services, NEC	62,730	65,000	63,538	52,500
CONTRACTUAL SERVICES TOTAL		324,792	395,565	354,455	410,150
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	25,000	-	44,207
8474	Health Insurance Premium	188,119	182,809	198,326	194,590
8497	Contingencies	-	14,730	14,723	7,500
OTHER SERVICES TOTAL		188,119	222,539	213,049	246,297
EQUIPMENT					
8510	Office Furniture & Equipment	149	1,500	-	750
8515	EDP Equipment	-	5,500	2,485	5,000
8521	Vehicles	34,415	65,665	60,990	160,000
8540	Machinery/Major Tools	16,594	12,500	12,743	9,500
EQUIPMENT TOTAL		51,157	85,165	76,218	175,250
PERMANENT IMPROVEMENTS					
8633	Sanitary Syst Improvements	199,688	19,335	16,329	375,000
PERMANENT IMPROVEMENTS TOTAL		199,688	19,335	16,329	375,000
TRANSFERS OUT					
9001	Trsf To General Fund	50,000	50,000	50,000	33,500
9003	Trsf To Water Connect Fund	-	500,000	500,000	-
9035	Trsf To 2009 EPA Loan Fund	194,852	194,852	194,852	130,551
9039	Trsf To 2019 IEPA Loan Fund	1,200,000	1,000,000	1,000,000	549,333
TRANSFERS OUT TOTAL		1,444,852	1,744,852	1,744,852	713,384
TOTAL EXPENSES & TRANSFERS OUT		3,246,560	3,553,489	3,553,484	2,812,938
NET SURPLUS/(DEFICIT)		545,147	254,526	254,526	(492,938)

750 SEWER - ADMINISTRATION

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	102,269	142,949	128,489	98,517
8171	FICA	6,145	8,863	7,330	2,488
8173	IMRF	9,711	11,641	8,480	2,817
8177	Medicare	1,416	2,072	1,724	-
PERSONNEL TOTAL		119,541	165,525	146,024	103,822
COMMODITIES					
8202	Printed Materials	240	101	111	75
8204	Office & Library	1,425	1,500	556	1,000
8244	Lab Supplies & Minor Equip	7,783	9,000	6,783	6,000
8270	Wearing Apparel	-	-	-	500
8285	EDP Supplies	63	750	-	750
8291	Janitorial Supplies	-	-	-	500
COMMODITIES TOTAL		9,510	11,351	7,451	8,825
CONTRACTUAL SERVICES					
8305	Freight & Postage	61	350	457	250
8310	Equipment, R&M	478	750	-	750
8330	EDP Services	7,199	4,165	4,160	9,500
8331	Arch/Engineering Services	-	51,590	51,587	52,500
8337	Telephone System	3,958	5,000	3,725	3,500
8345	Medical Services	46	100	-	100
8356	Lab & Testing Services	15,272	21,500	17,076	17,500
8375	Dues & Subscriptions	-	200	-	200
8376	Training, Professional Development	342	2,000	288	1,500
8385	Taxes, License, Fees	19,164	20,000	18,435	20,000
CONTRACTUAL SERVICES TOTAL		46,520	105,655	95,727	105,800
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	25,000	-	4,694
8474	Health Insurance Premium	30,675	41,000	39,474	33,185
8497	Contingencies	-	14,730	14,723	7,500
OTHER SERVICES TOTAL		30,675	80,730	54,197	45,379
EQUIPMENT					
8510	Office Furniture & Equipment	149	1,500	-	750
8515	EDP Equipment	-	2,500	2,209	2,500
EQUIPMENT TOTAL		149	4,000	2,209	3,250
TRANSFERS OUT					
9001	Trsf To General Fund	50,000	50,000	50,000	33,500
9003	Trsf To Water Connect Fund	-	500,000	500,000	-
9035	Trsf To 2009 EPA Loan Fund	194,852	194,852	194,852	130,551
9039	Trsf To 2019 IEPA Loan Fund	1,200,000	1,000,000	1,000,000	549,333
TRANSFERS OUT TOTAL		1,444,852	1,744,852	1,744,852	713,384
TOTAL EXPENSES & TRANSFERS OUT		1,651,247	2,112,113	2,050,460	980,460

751 SEWER - OPERATIONS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	370,442	408,223	413,666	289,870
8102	Salaries-Overtime	14,284	9,510	9,508	26,285
8103	Salaries-Part-Time	-	5,000	4,185	3,269
8171	FICA	23,113	25,310	24,609	20,591
8173	IMRF	36,497	33,244	29,644	23,312
8177	Medicare	5,405	5,920	5,755	-
PERSONNEL TOTAL		449,741	487,207	487,367	363,327
COMMODITIES					
8219	Building Supplies	6,279	7,000	2,625	5,000
8226	Vehicle Maintenance Parts	1,223	3,000	2,103	2,500
8234	Treatment Plant Equipment	28,369	40,000	35,315	32,500
8236	Solids Dewatering	88,646	70,000	107,068	69,500
8244	Lab Supplies & Minor Equip	-	-	-	3,500
8245	Gas, Oil & Antifreeze	10,743	12,000	15,486	12,000
8246	Sewage Treatment Chemicals	25,033	50,000	46,117	54,200
8270	Wearing Apparel	1,567	1,000	1,531	1,000
8285	EDP Supplies	-	100	-	150
8291	Janitorial Supplies	921	750	88	750
8295	Small Tools/Equipment	1,226	7,689	7,745	6,500
COMMODITIES TOTAL		164,005	191,539	218,078	187,600
CONTRACTUAL SERVICES					
8301	Rental Equipment	9,540	9,500	9,563	8,000
8303	Meal Allowance	-	100	-	100
8304	Car Allowance	15	-	-	-
8305	Freight & Postage	261	250	1	200
8310	Equipment, R&M	22,394	30,000	25,119	25,000
8311	Building Mechanical, R&M	-	5,000	901	3,000
8313	Landscape/Grounds	300	750	729	750
8315	Vehicles, R&M	-	750	94	750
8330	EDP Services	326	5,000	191	4,000
8352	Electricity	171,212	134,510	134,504	177,500
8353	Natural Gas	-	3,500	16,102	3,000
8376	Training, Professional Development	-	1,000	-	1,000
8385	Taxes, License, Fees	60	200	-	200
8399	Contractual Services, NEC	62,730	65,000	63,538	52,500
CONTRACTUAL SERVICES TOTAL		266,839	255,560	250,743	276,000
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	25,203
8474	Health Insurance Premium	144,423	101,000	127,780	95,351
OTHER SERVICES TOTAL		144,423	101,000	127,780	120,554
EQUIPMENT					
8515	EDP Equipment	-	2,500	277	2,500
8521	Vehicles	34,415	25,000	20,330	-
8540	Machinery/Major Tools	7,544	12,500	11,128	9,500
EQUIPMENT TOTAL		41,959	40,000	31,735	12,000
TOTAL EXPENSES & TRANSFERS OUT		1,066,967	1,075,306	1,115,703	959,481

752 SEWER - COLLECTIONS

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	223,036	153,096	227,051	153,715
8102	Salaries-Overtime	10,197	16,000	6,278	10,461
8171	FICA	13,819	9,492	13,218	11,471
8173	IMRF	22,100	12,468	16,848	12,986
8177	Medicare	3,232	2,220	3,091	-
PERSONNEL TOTAL		272,384	193,276	266,486	188,633
COMMODITIES					
8204	Office & Library	-	250	-	100
8219	Building Supplies	137	1,000	-	500
8226	Vehicle Maintenance Parts	8,409	12,000	13,677	10,500
8234	Treatment Plant Equipment	2,485	5,000	4,000	5,000
8239	Sanitary System, R&M	529	1,535	1,530	10,000
8244	Lab Supplies & Minor Equip	-	-	78	-
8245	Gas, Oil & Antifreeze	2,255	3,000	1,341	3,000
8247	Sanitary System Chemicals	-	400	-	400
8248	Excavation Restoration	5,555	7,500	744	7,500
8270	Wearing Apparel	1,245	1,500	290	500
8285	EDP Supplies	-	250	-	150
8291	Janitorial Supplies	881	700	-	-
8295	Small Tools/Equipment	1,273	4,000	1,515	3,000
COMMODITIES TOTAL		22,770	37,135	23,175	40,650
CONTRACTUAL SERVICES					
8301	Rental Equipment	401	300	449	300
8310	Equipment, R&M	3,688	7,500	1,647	7,500
8315	Vehicles, R&M	3,099	2,000	1,060	2,000
8329	Sanitary System, R&M	-	15,000	-	12,000
8330	EDP Services	2,907	5,000	4,078	2,500
8332	Mapping Services	1,153	3,250	750	3,250
8345	Medical Services	-	100	-	100
8375	Dues & Subscriptions	-	200	-	200
8376	Training, Professional Development	185	1,000	-	500
CONTRACTUAL SERVICES TOTAL		11,433	34,350	7,984	28,350
OTHER SERVICES					
8472	Worker's Comp/Liability Premium	-	-	-	14,310
8474	Health Insurance Premium	13,021	40,809	31,072	66,054
OTHER SERVICES TOTAL		13,021	40,809	31,072	80,364
EQUIPMENT					
8515	EDP Equipment	-	500	-	-
8521	Vehicles	-	40,665	40,660	160,000
8540	Machinery/Major Tools	9,049	-	1,615	-
EQUIPMENT TOTAL		9,049	41,165	42,275	160,000
PERMANENT IMPROVEMENTS					
8633	Sanitary Syst Improvements	199,688	19,335	16,329	375,000
PERMANENT IMPROVEMENTS TOTAL		199,688	19,335	16,329	375,000
TOTAL EXPENSES & TRANSFERS OUT		528,346	366,070	387,321	872,997

FUND DESCRIPTIONS

OVERVIEW

The following fund descriptions outline the general purpose and funding sources for the City's Special, Fiduciary, Debt Service, Capital, and ARPA funds.

GENERAL FUNDS -- taxes and fees generated to support the day-to-day operations of the city

01 - General Fund: funded by property and sales taxes, licences, permits, user fees, and fines to support city operations

ENTERPRISE FUNDS -- self-supporting funds designed to provide specific services to the city

02 - Water Fund: funded by user fees to support the collection, filtration, pumping, and distribution of water to the city

04 - Sewer Fund: funded by user fees to support the collection and treatment of waste water produced by the city

SPECIAL REVENUE FUNDS -- derived from revenues collected for specific purpose

03 - Water Connection Fund: monies collected to improve connectivity quality to the end-user of water services

05 - Sewer Connection Fund: monies collected to improve connectivity quality to the end-user of sewer services

07 - Motor Fuel Tax Fund: monies received from gasoline taxes levied by the State for use on roadways and bridges

08 - Road and Bridge Fund: monies collected by DeKalb County for distributions to municipalities to repair roads and bridges

09 - Hotel/Motel Tax Fund: taxes received from hotels and motels that are used to promote tourism to the city

10 - Foreign Fire Insurance Tax Fund: tax collected on insurance sold out-of-state to residents; supports fire operations

13 - Downtown Development Fund: monies set aside to support commerce and tourism in the city

42 - Tax Increment Financing: monies collected via property taxes to support improvements to properties in the TIF district

22 - Sales Tax Distribution Fund: residual monies to be distributed from previous taxes collected via special agreement

23 - Employee Benefits Assistance Fund: amounts set aside to cover benefit payouts for employees who end employment

33 - Radium Decommission Fund: amounts set aside to decommission radium filtration equipment at the end of its useful life

CAPITAL FUNDS -- derived from revenues transferred to cover replacement of city buildings, equipment, and infrastructure

06 - Capital Improvement Fund: used to replace equipment, buildings, vehicles, computers, streets, sidewalks, etc.

11 - Public Buildings Fund: monies to repair buildings and facilities owned by the city

30 - Street Maintenance Fund: monies set aside from transfers to repair and replace city streets

FIDUCIARY FUNDS -- funds managed by the city on behalf of third parties related to the city by agreement

15 - Police Pension Fund: monies collected from property taxes and police officers to fund post-retirement pensions

16 - Fire Pension Fund: monies collected from property taxes and firefighters to fund post-retirement pensions

28 - Transfer Tax Fund: monies collected by the city on behalf of, and distributed to, the Sycamore School District

37 - Public Improvement Escrow Funds: funds provided by developers and held in trust to cover infrastructure connectivity

DEBT SERVICE FUNDS -- funds designed to pay back loans taken and bonds issued by the city

25 - 2003 EPA Loan

31 - 2006 EPA Loan

32 - 2006 EPA Loan

35 - 2009 EPA Loan

36 - 2012 Refunding Bonds

38 - 2017 Refunding Bonds

39 - 2019 EPA Loan

41 - 2022 EPA Loan

43 - 2023 EPA Loan

ARPA Funds -- funds provided by the Federal government to help communities offset the costs of the COVID-19 pandemic

40 - ARPA Fund: monies to pay for COVID-19 related expenses of cities, counties, and states

03 WATER CONNECTION FEE FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
USER FEE REVENUE					
3246	Connection Fees	107,825	106,438	106,438	66,667
	USER FEE REVENUE TOTAL	107,825	106,438	106,438	66,667
OTHER					
3710	Investment Interest	9,801	12,514	12,510	3,333
	OTHER TOTAL	9,801	12,514	12,510	3,333
TRANSFERS IN					
4504	Trsf From Sewer Fund	-	500,000	500,000	-
	TRANSFERS IN TOTAL	-	500,000	500,000	-
	TOTAL REVENUES & TRANSFERS IN	117,626	618,952	618,948	70,000
EXPENSES & TRANSFERS OUT					
OTHER SERVICES					
8492	Refunds/Reimbursements	-	-	-	667
	OTHER SERVICES TOTAL	-	-	-	667
PERMANENT IMPROVEMENTS					
8632	Water System Improv, NEC	-	1,436,668	1,436,663	20,000
	PERMANENT IMPROVEMENTS TOTAL	-	1,436,668	1,436,663	20,000
	TOTAL EXPENSES & TRANSFERS OUT	-	1,436,668	1,436,663	20,667
	NET SURPLUS/(DEFICIT)	117,626	(817,716)	(817,715)	49,333

05 SEWER CONNECTION FEE FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
USER FEE REVENUE					
3246	Connection Fees	161,820	158,118	158,114	96,667
	USER FEE REVENUE TOTAL	161,820	158,118	158,114	96,667
OTHER					
3710	Investment Interest	59,505	105,450	105,449	26,666
	OTHER TOTAL	59,505	105,450	105,449	26,666
	TOTAL REVENUES & TRANSFERS IN	221,325	263,568	263,563	123,333
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8331	Arch/Engineering Services	176,165	-	-	-
	CONTRACTUAL SERVICES TOTAL	176,165	-	-	-
OTHER SERVICES					
8492	Refunds/Reimbursements	-	-	-	1,333
	OTHER SERVICES TOTAL	-	-	-	1,333
PERMANENT IMPROVEMENTS					
8621	Land Acquisition	-	(500)	(500)	-
8633	Sanitary Syst Improvements	231,701	54,695	54,690	275,000
	PERMANENT IMPROVEMENTS TOTAL	231,701	54,195	54,190	275,000
TRANSFERS OUT					
9002	Trsf To Sewer Fund	-	-	-	1,000,000
9039	Trsf To 2019 IEPA Loan Fund	150,000	350,000	350,000	233,334
	TRANSFERS OUT TOTAL	150,000	350,000	350,000	1,233,334
	TOTAL EXPENSES & TRANSFERS OUT	557,866	404,195	404,190	1,509,667
	NET SURPLUS/(DEFICIT)	(336,541)	(140,627)	(140,627)	(1,386,334)

06 CAPITAL IMPROVEMENT FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
SALES/USE TAXES					
3210	Sales Tax-City	679,300	735,201	749,558	450,775
	SALES/USE TAXES TOTAL	679,300	735,201	749,558	450,775
INTERGOVERNMENTAL REVENUES					
3412	State Govt Grants	-	-	5,073	-
3420	Video Gaming Tax	177,014	201,285	201,284	116,667
	INTERGOVERNMENTAL REVENUES TOTAL	177,014	201,285	206,357	116,667
OTHER					
3710	Investment Interest	13,171	6,000	60,105	4,000
3712	Sales Of Assets	212,706	-	12,000	-
3720	Miscellaneous Income	1,009	-	1,100	-
3722	Charitable Grants	3,882	-	1,650	-
3723	Aggregation Proceeds	-	96,000	-	64,000
3725	Fines	9,602	-	7,558	-
3726	Forfeitures	-	2,500	-	1,667
3726	Forfeitures - State	-	-	2,654	-
3726	Forfeitures - Other	637	-	-	-
	OTHER TOTAL	241,007	104,500	85,066	69,667
	TOTAL REVENUES & TRANSFERS IN	1,097,321	1,040,986	1,040,981	637,109
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8321	Sidewalk, R&M	80,000	175,000	85,117	116,666
	CONTRACTUAL SERVICES TOTAL	80,000	175,000	85,117	116,666
OTHER SERVICES					
8490	Intergovernmental Agreement	2,251	-	-	-
8495	Grant Expenditures	28,314	-	23,630	-
8497	Contingencies	38,642	15,000	4,456	10,000
	OTHER SERVICES TOTAL	69,207	15,000	28,086	10,000
EQUIPMENT					
8515	EDP Equipment	-	-	253	-
8521	Vehicles	463,611	525,000	206,706	-
8540	Machinery/Major Tools	15,584	-	360,669	-
8585	Asset Forfeiture Expenditures	620	2,500	-	-
8585	Forfeiture Expenditure-State	3,837	-	4,923	-
8585.3	Forfeiture Expenditure-Other	200	-	362	-
	EQUIPMENT TOTAL	483,853	527,500	572,912	-
PERMANENT IMPROVEMENTS					
8625	Remodeling	5,303	-	31,104	-
8635	Street Light Construction	2,985	10,000	3,253	6,667
8637	Street Improv-Maintenance	-	85,042	89,883	-
8639	Other Capital Improvements	143,956	25,000	27,182	16,667
	PERMANENT IMPROVEMENTS TOTAL	152,244	120,042	151,423	23,334
TRANSFERS OUT					
9036	Trsf To 2012 Bond Fund	200,000	200,000	200,000	-
	TRANSFERS OUT TOTAL	200,000	200,000	200,000	-
	TOTAL EXPENSES & TRANSFERS OUT	985,303	1,037,542	1,037,538	150,000
	NET SURPLUS/(DEFICIT)	112,018	3,444	3,443	487,109

07 MOTOR FUEL TAX FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
INTERGOVERNMENTAL REVENUES					
3412	State Govt Grants	192,429	192,430	192,429	-
3417	State Motor Fuel Tax	932,991	725,000	736,752	483,333
	INTERGOVERNMENTAL REVENUES TOTAL	1,125,420	917,430	929,180	483,333
OTHER					
3710	Investment Interest	5,059	62,540	50,785	20,000
	OTHER TOTAL	5,059	62,540	50,785	20,000
	TOTAL REVENUES & TRANSFERS IN	1,130,479	979,970	979,966	503,333
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8101	Salaries-Regular	100,000	-	-	-
	PERSONNEL TOTAL	100,000	-	-	-
CONTRACTUAL SERVICES					
8316	Street/Alley, R&M	480,000	511,367	511,365	1,000,000
8319	Snow & Ice Control	91,380	105,465	105,462	100,000
8331	Arch/Engineering Services	114,316	-	-	100,000
	CONTRACTUAL SERVICES TOTAL	685,696	616,832	616,827	1,200,000
TRANSFERS OUT					
9001	Trsf To General Fund	70,000	-	-	-
	TRANSFERS OUT TOTAL	70,000	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	855,696	616,832	616,827	1,200,000
	NET SURPLUS/(DEFICIT)	274,783	363,138	363,138	(696,667)

08 ROAD & BRIDGE FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
INTERGOVERNMENTAL REVENUES					
3416	Township Road/Bridge Tax	95,781	92,578	92,578	61,667
	INTERGOVERNMENTAL REVENUES TOTAL	95,781	92,578	92,578	61,667
OTHER					
3710	Investment Interest	955	893	889	-
	OTHER TOTAL	955	893	889	-
	TOTAL REVENUES & TRANSFERS IN	96,736	93,471	93,467	61,667
EXPENSES & TRANSFERS OUT					
TRANSFERS OUT					
9001	Trsf To General Fund	70,000	70,000	70,000	46,667
9003	Trsf To Water Connect Fund	-	70,000	-	46,666
9036	Trsf To 2012 Bond Fund	25,000	25,000	25,000	-
	TRANSFERS OUT TOTAL	95,000	165,000	95,000	93,333
	TOTAL EXPENSES & TRANSFERS OUT	95,000	165,000	95,000	93,333
	NET SURPLUS/(DEFICIT)	1,736	(71,529)	(1,533)	(31,666)

09 HOTEL/MOTEL TAX FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
SALES/USE TAXES					
3212	Hotel/Motel Tax	169,837	177,477	176,493	123,333
	SALES/USE TAXES TOTAL	169,837	177,477	176,493	123,333
OTHER					
3710	Investment Interest	1,572	500	1,480	-
	OTHER TOTAL	1,572	500	1,480	-
	TOTAL REVENUES & TRANSFERS IN	171,409	177,977	177,973	123,333
EXPENSES & TRANSFERS OUT					
COMMODITIES					
8202	Printed Materials	20,000	-	-	-
	COMMODITIES TOTAL	20,000	-	-	-
CONTRACTUAL SERVICES					
8306	Special Events	-	-	-	667
8343	Developmental Services	-	-	-	8,333
8373	Marketing, Public Information	1,350	-	-	8,333
	CONTRACTUAL SERVICES TOTAL	1,350	-	-	17,333
OTHER SERVICES					
8489	Community Grants	-	-	-	21,333
8497	Contingencies	-	-	-	5,000
	OTHER SERVICES TOTAL	-	-	-	26,333
PERMANENT IMPROVEMENTS					
8639	Other Capital Improvements	-	5	-	6,667
	PERMANENT IMPROVEMENTS TOTAL	-	5	-	6,667
TRANSFERS OUT					
9001	Trsf To General Fund	85,000	45,000	45,000	30,000
9003	Trsf To Water Connect Fund	-	45,000	-	-
9013	Trsf To Downtown Revolving	10,000	65,000	65,000	71,667
	TRANSFERS OUT TOTAL	95,000	155,000	110,000	101,667
	TOTAL EXPENSES & TRANSFERS OUT	116,350	155,005	110,000	152,000
	NET SURPLUS/(DEFICIT)	55,059	22,972	67,973	(28,667)

10 FOREIGN FIRE INSURANCE TAX FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
SALES/USE TAXES					
3213	Miscellaneous Tax	-	40,500	-	123,333
	SALES/USE TAXES TOTAL	-	40,500	-	123,333
OTHER					
3710	Investment Interest	7	5	13	10
3720	Miscellaneous Income	47,532	17,350	57,838	334
	OTHER TOTAL	47,539	17,355	57,851	344
	TOTAL REVENUES & TRANSFERS IN	47,539	57,855	57,851	123,677
EXPENSES & TRANSFERS OUT					
COMMODITIES					
8219	Building Supplies	-	2,000	-	1,333
8270	Wearing Apparel	-	3,000	2,890	2,000
8295	Small Tools/Equipment	-	2,000	-	1,333
	COMMODITIES TOTAL	-	7,000	2,890	4,666
CONTRACTUAL SERVICES					
8373	Marketing, Public Information	25,779	38,008	43,113	22,000
	CONTRACTUAL SERVICES TOTAL	25,779	38,008	43,113	22,000
EQUIPMENT					
8510	Office Furniture & Equipment	-	500	-	333
8515	EDP Equipment	-	500	-	334
	EQUIPMENT TOTAL	-	1,000	-	667
PERMANENT IMPROVEMENTS					
8625	Remodeling	850	-	-	-
	PERMANENT IMPROVEMENTS TOTAL	850	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	26,629	46,008	46,003	27,333
	NET SURPLUS/(DEFICIT)	20,911	11,847	11,848	96,344

11 PUBLIC BUILDING FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	14,416	14,712	14,707	4,000
3713	Rental Income	23,990	19,050	19,050	11,667
	OTHER TOTAL	38,406	33,762	33,757	15,667
	TOTAL REVENUES & TRANSFERS IN	38,406	33,762	33,757	15,667
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8302	Building, R&M	1,961	1,050	956	5,166
8310	Equipment, R&M	2,142	4,070	4,822	5,166
8311	Building Mechanical, R&M	3,267	3,850	8,595	5,167
8312	Elevator Maintenance	19,466	12,500	11,013	15,000
8331	Arch/Engineering Services	-	-	19,950	-
8348	Buildings,R&M, NEC	-	250	725	167
8352	Electricity	10,847	9,250	11,584	6,167
8353	Natural Gas	1,767	3,250	1,766	2,167
8385	Taxes, License, Fees	8,381	7,850	-	5,233
	CONTRACTUAL SERVICES TOTAL	47,831	42,070	59,411	44,233
OTHER SERVICES					
8497	Contingencies	-	-	-	16,667
	OTHER SERVICES TOTAL	-	-	-	16,667
PERMANENT IMPROVEMENTS					
8625	Remodeling	-	10,000	1,914	6,667
8626	New Constr-Bldgs/Grounds	-	-	1,141	-
8639	Other Capital Improvements	127,886	22,181	11,780	50,000
	PERMANENT IMPROVEMENTS TOTAL	127,886	32,181	14,835	56,667
	TOTAL EXPENSES & TRANSFERS OUT	175,716	74,251	74,247	117,567
	NET SURPLUS/(DEFICIT)	(137,310)	(40,489)	(40,489)	(101,900)

13 DOWNTOWN DEVELOPMENT FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	1,471	1,385	1,380	333
3745	Trsf Hotel/Motel Fund	10,000	-	-	-
	OTHER TOTAL	11,471	1,385	1,380	333
TRANSFERS IN					
4509	Trsf From Hotel/Motel Fund	-	65,000	65,000	71,667
	TRANSFERS IN TOTAL	-	65,000	65,000	71,667
	TOTAL REVENUES & TRANSFERS IN	11,471	66,385	66,380	72,000
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8343	Developmental Services	20,000	40,000	40,217	40,000
8373	Marketing, Public Information	5,000	10,000	10,000	10,000
	CONTRACTUAL SERVICES TOTAL	25,000	50,000	50,217	50,000
OTHER SERVICES					
8418	Downtown Facade Grant	5,000	14,742	20,000	15,000
8419	Downtown Gateway Grant	5,000	-	-	-
8497	Contingencies	-	5,000	-	3,334
	OTHER SERVICES TOTAL	10,000	19,742	20,000	18,334
PERMANENT IMPROVEMENTS					
8639	Other Capital Improvements	1,578	5,000	4,520	3,333
	PERMANENT IMPROVEMENTS TOTAL	1,578	5,000	4,520	3,333
	TOTAL EXPENSES & TRANSFERS OUT	36,578	74,742	74,737	71,667
	NET SURPLUS/(DEFICIT)	(25,107)	(8,357)	(8,357)	333

21 TAX INCREMENT FINANCING FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
PROPERTY TAXES					
3119	Tax Increment Financing	119,264	2,935	-	-
	PROPERTY TAXES TOTAL	119,264	2,935	-	-
OTHER					
3710	Investment Interest	126	-	2,931	-
	OTHER TOTAL	126	-	2,931	-
	TOTAL REVENUES & TRANSFERS IN	119,390	2,935	2,931	-
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8331	Arch/Engineering Services	4,350	-	-	-
	CONTRACTUAL SERVICES TOTAL	4,350	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	4,350	-	-	-
	NET SURPLUS/(DEFICIT)	115,040	2,935	2,931	-

42 TAX INCREMENT FINANCING FUND II

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
PROPERTY TAXES					
3119	Tax Increment Financing	5,144	5,140	5,140	10,382
	PROPERTY TAXES TOTAL	-	5,144	5,140	10,382
OTHER					
3710	Investment Interest	-	-	-	208
	OTHER TOTAL	-	-	-	208
	TOTAL REVENUES & TRANSFERS IN	-	5,144	5,140	10,590
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8331	Arch/Engineering Services	10,568	10,563	10,563	4,350
8343	Developmental Services	-	-	-	750,000
	CONTRACTUAL SERVICES TOTAL	-	10,568	10,563	754,350
PERMANENT IMPROVEMENTS					
8627	Parking Lot Improvements	-	-	-	5,000
	PERMANENT IMPROVEMENTS TOTAL	-	-	-	5,000
	TOTAL EXPENSES & TRANSFERS OUT	-	10,568	10,563	759,350
	NET SURPLUS/(DEFICIT)	-	(5,424)	(5,424)	(748,760)

22 SALES TAX DISTRIBUTION FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	21,545	5,204	5,199	6,667
	OTHER TOTAL	21,545	5,204	5,199	6,667
TRANSFERS IN					
4530	Trsf From Street Maint Fund	150,000	150,000	150,000	-
	TRANSFERS IN TOTAL	150,000	150,000	150,000	-
	TOTAL REVENUES & TRANSFERS IN	171,545	155,204	155,199	6,667
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8321	Sidewalk, R&M	8,356	2,261	2,256	106,667
8331	Arch/Engineering Services	7,000	-	-	-
8343	Developmental Services	16,000	-	16,000	-
	CONTRACTUAL SERVICES TOTAL	31,356	2,261	18,256	106,667
OTHER SERVICES					
8497	Contingencies	8,511	41,000	-	33,333
	OTHER SERVICES TOTAL	8,511	41,000	-	33,333
EQUIPMENT					
8521	Vehicles	42,387	-	-	-
8540	Machinery/Major Tools	85,396	-	-	-
	EQUIPMENT TOTAL	127,783	-	-	-
PERMANENT IMPROVEMENTS					
8637	Street Improv-Maintenance	-	-	25,000	-
8639	Other Capital Improvements	97,829	-	-	183,333
	PERMANENT IMPROVEMENTS TOTAL	97,829	-	25,000	183,333
TRANSFERS OUT					
9001	Trsf To General Fund	-	-	-	593,290
	TRANSFERS OUT TOTAL	-	-	-	593,290
	TOTAL EXPENSES & TRANSFERS OUT	265,479	43,261	43,256	916,623
	NET SURPLUS/(DEFICIT)	(93,934)	111,943	111,943	(909,956)

23 EMPLOYEE BENEFIT ASSISTANCE FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	10	5	-	-
	OTHER TOTAL	10	5	-	-
TRANSFERS IN					
4501	Trsf From General Fund	-	300,000	300,000	-
	TRANSFERS IN TOTAL	-	300,000	300,000	-
	TOTAL REVENUES & TRANSFERS IN	10	300,005	300,000	-
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8185	Accrued Compensation	170,503	-	-	-
	PERSONNEL TOTAL	170,503	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	170,503	-	-	-
	NET SURPLUS/(DEFICIT)	(170,494)	300,005	300,000	-

30 STREET MAINTENANCE FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
SALES/USE TAXES					
3210	Sales Tax-City	1,401,467	1,552,655	1,552,655	980,952
3220	Gasoline Tax-City	247,403	253,118	253,118	153,333
	SALES/USE TAXES TOTAL	1,648,870	1,805,773	1,805,774	1,134,285
OTHER					
3710	Investment Interest	6,979	106,124	106,119	3,000
	OTHER TOTAL	6,979	106,124	106,119	3,000
	TOTAL REVENUES & TRANSFERS IN	1,655,850	1,911,897	1,911,892	1,137,285
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8331	Arch/Engineering Services	-	3	-	4,667
8343	Developmental Services	-	-	-	180,000
	CONTRACTUAL SERVICES TOTAL	-	3	-	184,667
PERMANENT IMPROVEMENTS					
8637	Street Improv-Maintenance	993,167	855,260	855,259	1,268,300
	PERMANENT IMPROVEMENTS TOTAL	993,167	855,260	855,259	1,268,300
TRANSFERS OUT					
9001	Trsf To General Fund	100,000	75,000	75,000	100,000
9003	Trsf To Water Connect Fund	-	75,000	-	-
9022	Trsf To Sales Tax Dist Fund	150,000	150,000	150,000	-
	TRANSFERS OUT TOTAL	250,000	300,000	225,000	100,000
	TOTAL EXPENSES & TRANSFERS OUT	1,243,167	1,155,263	1,080,259	1,552,967
	NET SURPLUS/(DEFICIT)	412,683	756,634	831,634	(415,682)

33 RADIUM DECOMMISSION FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	27	647	642	167
	OTHER TOTAL	27	647	642	167
	TOTAL REVENUES & TRANSFERS IN	27	647	642	167
EXPENSES & TRANSFERS OUT					
OTHER SERVICES					
8497	Contingencies	1,984	-	-	1,500
	OTHER SERVICES TOTAL	1,984	-	-	1,500
	TOTAL EXPENSES & TRANSFERS OUT	1,984	-	-	1,500
	NET SURPLUS/(DEFICIT)	(1,958)	647	642	(1,333)

15 POLICE PENSION FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
PROPERTY TAXES					
3113	Police Pension	554,553	-	580,643	581,724
	PROPERTY TAXES TOTAL	554,553	-	580,643	581,724
INTERGOVERNMENTAL REVENUES					
3414	Pers Prop Replacement Tax	96,870	44,121	49,967	29,414
	INTERGOVERNMENTAL REVENUES TOTAL	96,870	44,121	49,967	29,414
OTHER					
3710	Investment Interest	245,707	200,000	289,330	133,333
3717	Realized Gain/Loss On Investment	704,479	279,587	(505,469)	618,200
3752	Employee Contributions	321,980	245,180	251,879	208,564
	OTHER TOTAL	1,272,165	724,767	35,741	960,097
TRANSFERS IN					
4501	Trsf From General Fund	-	581,724	-	-
	TRANSFERS IN TOTAL	-	581,724	-	-
	TOTAL REVENUES & TRANSFERS IN	1,923,588	1,350,612	666,351	1,571,235
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8190	Employee Payouts	1,040,325	1,020,444	1,078,743	706,667
8191	Disability Payouts	-	49,234	-	33,807
	PERSONNEL TOTAL	1,040,325	1,069,678	1,078,743	740,474
CONTRACTUAL SERVICES					
8342	Financial Services	55,890	70,000	62,531	45,936
8343	Developmental Services	-	1,600	-	-
8349	Legal Services	2,425	-	-	-
	CONTRACTUAL SERVICES TOTAL	58,315	71,600	62,531	45,936
	TOTAL EXPENSES & TRANSFERS OUT	1,098,640	1,141,278	1,141,274	786,410
	NET SURPLUS/(DEFICIT)	824,948	209,334	(474,923)	784,825

16 FIRE PENSION FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
PROPERTY TAXES					
3113	Fire Pension	768,560	-	789,756	791,882
	PROPERTY TAXES TOTAL	768,560	-	789,756	791,882
INTERGOVERNMENTAL REVENUES					
3414	Pers Prop Replacement Tax	72,976	47,482	142,421	31,655
	INTERGOVERNMENTAL REVENUES TOTAL	72,976	47,482	142,421	31,655
OTHER					
3710	Investment Interest	237,311	200,904	166,392	133,936
3717	Realized Gain/Loss On Investment	2,228,384	256,885	(709,363)	654,788
3720	Miscellaneous Income	12	-	-	-
3752	Employee Contributions	265,544	273,848	253,050	220,148
	OTHER TOTAL	2,731,250	731,637	(289,921)	1,008,872
TRANSFERS IN					
4501	Trsf From General Fund	3,058	791,882	-	-
	TRANSFERS IN TOTAL	3,058	791,882	-	-
	TOTAL REVENUES & TRANSFERS IN	3,575,843	1,571,001	642,256	1,832,409
EXPENSES & TRANSFERS OUT					
PERSONNEL					
8190	Employee Payouts	1,148,223	701,813	1,160,682	422,935
8191	Disability Payouts	-	422,350	-	281,566
	PERSONNEL TOTAL	1,148,223	1,124,163	1,160,682	704,501
CONTRACTUAL SERVICES					
8342	Financial Services	44,998	75,000	40,488	50,000
8349	Legal Services	425	1,600	-	1,067
	CONTRACTUAL SERVICES TOTAL	45,423	76,600	40,488	51,067
	TOTAL EXPENSES & TRANSFERS OUT	1,193,647	1,200,763	1,201,170	755,568
	NET SURPLUS/(DEFICIT)	2,382,197	370,238	(558,914)	1,076,841

28 TRANSFER TAX FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
SALES/USE TAXES					
3212	Hotel/Motel Tax	(2,523)	-	-	-
3219	Tax Revenue	781,008	579,935	579,951	333,333
	SALES/USE TAXES TOTAL	778,485	579,935	579,951	333,333
OTHER					
3710	Investment Interest	74	100	80	-
	OTHER TOTAL	74	100	80	-
	TOTAL REVENUES & TRANSFERS IN	778,559	580,035	580,030	333,333
EXPENSES & TRANSFERS OUT					
COMMODITIES					
8202	Printed Materials	-	-	436	-
	COMMODITIES TOTAL	-	-	436	-
CONTRACTUAL SERVICES					
8349	Legal Services	-	1,500	-	1,000
	CONTRACTUAL SERVICES TOTAL	-	1,500	-	1,000
OTHER SERVICES					
8401	Bank Service Charges	2,944	-	-	-
8490	Intergovernmental Agreement	828,319	-	-	330,000
8497	Contingencies	2,861	3,321	4,381	666
8499	Other Services, NEC	1,995	2,500	2,500	1,667
	OTHER SERVICES TOTAL	836,119	5,821	6,881	332,333
	TOTAL EXPENSES & TRANSFERS OUT	836,119	7,321	7,317	333,333
	NET SURPLUS/(DEFICIT)	(57,561)	572,714	572,713	-

37 PUBLIC IMPROVEMENT ESCROW FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	63	4,000	123	120
3718	Escrow Pymt Heron Creek Estates	8,567	12,669	16,542	-
	OTHER TOTAL	8,630	16,669	16,665	120
	TOTAL REVENUES & TRANSFERS IN	8,630	16,669	16,665	120
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8342	Financial Services	18	-	-	-
	CONTRACTUAL SERVICES TOTAL	18	-	-	-
	TOTAL EXPENSES & TRANSFERS OUT	18	-	-	-
	NET SURPLUS/(DEFICIT)	8,612	16,669	16,665	120

FY23b DEBT SERVICE SCHEDULE

DEBT SERVICE PAYMENTS		PRINCIPAL	INTEREST	TOTAL
FUND	LOAN ORIGINATION & PURPOSE			
25	2003 EPA LOAN	31,356	1,804	33,160
31	2005 EPA LOAN	33,006	3,675	36,681
32	2006 EPA LOAN	39,516	4,951	44,467
35	2009 EPA LOAN	129,901	621	130,522
36	2012 GENERAL OBLIGATION REFUNDING BOND	-	-	-
38	2017 GENERAL OBLIGATION REFUNDING BOND	180,000	37,333	217,333
39	2019 EPA LOAN	983,455	25,973	1,009,428
41	2022 EPA LOAN			
43	2023 EPA LOAN			
TOTAL FY23b DEBT SERVICE PAYMENTS		1,397,234	74,357	1,471,591

TRANSFERS TO DEBT SERVICE FUNDS FOR RETIREMENT OF DEBT

25 - 2003 EPA LOAN

Transfer from Water Fund (02) 33,160

31- 2005 EPA LOAN

Transfer from Water Fund (02) 36,681

32 - 2006 EPA LOAN

Transfer from Water Fund (02) 44,467

35 - 2009 EPA LOAN

Transfer from Sewer Fund (04) 130,522

36 - 2012 GENERAL OBLIGATION REFUNDING BOND

Transfer from General Fund (01) -

Transfer from Capital Improvement Fund (06) -

Transfer from Road & Bridge Fund (08) -

TOTAL TRANSFERS TO FUND 36 -

38 - 2017 GENERAL OBLIGATION REFUNDING BOND

Transfer from General Fund (01) 330,000

39 - 2019 EPA LOAN

Transfer from Sewer Fund (04) 549,333

Transfer from Sewer Connection Fund (05) 233,333

TOTAL TRANSFERS TO FUND 39 782,666

CURRENT DEBT SERVICE FUNDING SOURCE SUMMARY

BONDS BY FUNDING SOURCE	TOTAL
Funding from General Fund (01)	330,000
Funding from Water Fund (02)	114,308
Funding from Sewer Fund (04)	679,884
Funding from Sewer Connection Fund (05)	233,333
Funding from Capital Improvement Fund (06)	-
Funding from Road & Bridge Fund (08)	-
TOTAL DEBT SERVICE FUNDING	1,357,525

25 2003 EPA LOAN FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	1	-	-	100
	OTHER TOTAL	1	-	-	100
TRANSFERS IN					
4502	Trsf From Water Fund	49,737	49,737	49,737	33,158
	TRANSFERS IN TOTAL	49,737	49,737	49,737	33,158
	TOTAL REVENUES & TRANSFERS IN	49,738	49,737	49,737	33,258
EXPENSES & TRANSFERS OUT					
OTHER SERVICES					
8411	Debt Service-Principal	45,879	47,034	47,033	31,356
8412	Note Payments-Interest	3,857	2,704	2,703	1,803
	OTHER SERVICES TOTAL	49,737	49,738	49,737	33,159
	TOTAL EXPENSES & TRANSFERS OUT	49,737	49,738	49,737	33,159
	NET SURPLUS/(DEFICIT)	1	(1)	0	99

31 2005 EPA LOAN FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	0	-	-	84
	OTHER TOTAL	0	-	-	84
TRANSFERS IN					
4502	Trsf From Water Fund	55,023	55,023	55,023	36,682
	TRANSFERS IN TOTAL	55,023	55,023	55,023	36,682
	TOTAL REVENUES & TRANSFERS IN	55,023	55,023	55,023	36,766
EXPENSES & TRANSFERS OUT					
OTHER SERVICES					
8411	Debt Service-Principal	48,294	74,417	74,417	33,006
8412	Note Payments-Interest	6,728	8,116	8,115	3,676
	OTHER SERVICES TOTAL	55,021	82,533	82,532	36,682
	TOTAL EXPENSES & TRANSFERS OUT	55,021	82,533	82,532	36,682
	NET SURPLUS/(DEFICIT)	2	(27,510)	(27,509)	84

32 2006 EPA LOAN FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	0	5	-	7
	OTHER TOTAL	0	5	-	7
TRANSFERS IN					
4502	Trsf From Water Fund	66,700	66,700	66,700	44,467
	TRANSFERS IN TOTAL	66,700	66,700	66,700	44,467
	TOTAL REVENUES & TRANSFERS IN	66,700	66,705	66,700	44,474
EXPENSES & TRANSFERS OUT					
OTHER SERVICES					
8411	Debt Service-Principal	109,710	29,834	29,821	39,516
8412	Note Payments-Interest	15,204	3,519	3,528	4,950
	OTHER SERVICES TOTAL	124,914	33,353	33,349	44,466
	TOTAL EXPENSES & TRANSFERS OUT	124,914	33,353	33,349	44,466
	NET SURPLUS/(DEFICIT)	(58,214)	33,352	33,351	8

35 2009 EPA LOAN FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	7	-	-	333
	OTHER TOTAL	7	-	-	333
TRANSFERS IN					
4504	Trsf From Sewer Fund	194,852	194,852	194,852	130,551
	TRANSFERS IN TOTAL	194,852	194,852	194,852	130,551
	TOTAL REVENUES & TRANSFERS IN	194,859	194,852	194,852	130,884
EXPENSES & TRANSFERS OUT					
OTHER SERVICES					
8411	Debt Service-Principal	194,852	292,282	292,278	130,522
	OTHER SERVICES TOTAL	194,852	292,282	292,278	130,522
	TOTAL EXPENSES & TRANSFERS OUT	194,852	292,282	292,278	130,522
	NET SURPLUS/(DEFICIT)	7	(97,430)	(97,426)	362

36 2012 REFUNDING BOND FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	1	-	-	-
	OTHER TOTAL	1	-	-	-
TRANSFERS IN					
4501	Trsf From General Fund	37,500	37,500	37,500	-
4506	Trsf From Capital Assist Fund	200,000	200,000	200,000	-
4508	Trsf From Road & Bridge Fund	25,000	25,000	25,000	-
	TRANSFERS IN TOTAL	262,500	262,500	262,500	-
	TOTAL REVENUES & TRANSFERS IN	262,501	262,500	262,500	-
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8342	Financial Services	212	102	97	-
	CONTRACTUAL SERVICES TOTAL	212	102	97	-
OTHER SERVICES					
8411	Debt Service-Principal	250,000	255,000	255,000	-
8412	Note Payments-Interest	15,150	7,650	7,650	-
	OTHER SERVICES TOTAL	265,150	262,650	262,650	-
	TOTAL EXPENSES & TRANSFERS OUT	265,362	262,752	262,747	-
	NET SURPLUS/(DEFICIT)	(2,861)	(252)	(247)	-

38 2017 REFUNDING BOND FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	1	-	-	166
	OTHER TOTAL	1	-	-	166
TRANSFERS IN					
4501	Trsf From General Fund	330,000	330,000	330,000	330,000
	TRANSFERS IN TOTAL	330,000	330,000	330,000	330,000
	TOTAL REVENUES & TRANSFERS IN	330,001	330,000	330,000	330,166
EXPENSES & TRANSFERS OUT					
OTHER SERVICES					
8411	Debt Service-Principal	265,000	270,000	270,000	180,000
8412	Note Payments-Interest	61,763	58,610	58,605	37,333
	OTHER SERVICES TOTAL	326,763	328,610	328,605	217,333
	TOTAL EXPENSES & TRANSFERS OUT	326,763	328,610	328,605	217,333
	NET SURPLUS/(DEFICIT)	3,238	1,390	1,395	112,833

39 2019 EPA LOAN FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23 BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
OTHER					
3710	Investment Interest	-	-	-	233
3732	Loan Proceeds	782,642	-	-	-
OTHER TOTAL		782,642	-	-	233
TRANSFERS IN					
4504	Trsf From Sewer Fund	1,200,000	1,000,000	1,000,000	549,333
4505	Trsf From Sewer Connection	150,000	350,000	350,000	233,334
TRANSFERS IN TOTAL		1,350,000	1,350,000	1,350,000	782,667
TOTAL REVENUES & TRANSFERS IN		2,132,642	1,350,000	1,350,000	782,900
EXPENSES & TRANSFERS OUT					
CONTRACTUAL SERVICES					
8342	Financial Services	-	-	-	283
CONTRACTUAL SERVICES TOTAL		-	-	-	283
OTHER SERVICES					
8411	Debt Service-Principal	516,671	1,139,010	824,375	983,455
8412	Note Payments-Interest	554,910	32,000	346,633	25,973
OTHER SERVICES TOTAL		1,071,581	1,171,010	1,171,008	1,009,428
PERMANENT IMPROVEMENTS					
8626	New Constr-Bldgs/Grounds	172,146	-	-	-
PERMANENT IMPROVEMENTS TOTAL		172,146	-	-	-
TOTAL EXPENSES & TRANSFERS OUT		1,243,727	1,171,010	1,171,008	1,009,711
NET SURPLUS/(DEFICIT)		888,915	178,990	178,992	(226,811)

40 ARPA FUND

CODE	DESCRIPTION	FY22 ACTUAL	FY23b BUDGET	FY23 ESTIMATE	FY23b BUDGET
REVENUES & TRANSFERS IN					
INTERGOVERNMENTAL REVENUES					
3411	Federal Direct Grant	1,246,671	1,346,676	1,346,671	-
	INTERGOVERNMENTAL REVENUES TOTAL	1,246,671	1,346,676	1,346,671	-
	TOTAL REVENUES & TRANSFERS IN	1,246,671	1,346,676	1,346,671	-
EXPENSES & TRANSFERS OUT					
PERMANENT IMPROVEMENTS					
8630	Watermain Improvements	-	2,593,347	2,593,343	-
	PERMANENT IMPROVEMENTS TOTAL	-	2,593,347	2,593,343	-
	TOTAL EXPENSES & TRANSFERS OUT	-	2,593,347	2,593,343	-
	NET SURPLUS/(DEFICIT)	1,246,671	(1,246,671)	(1,246,671)	-

CAPITAL IMPROVEMENT PLAN -- FY2023b to FY2025

Fiscal Year 2023b

City-wide Office and IT upgrades
 Sycamore Center rooftop units
 Patrol car replacements
 In-car radars
 In-car laptops
 Administration/Investigations vehicles
 Ammunition
 Ballistic vests
 LEXIPOL policy management system
 Reinforce security planters
 Tasers
 Electronic message board
 Replacement computers
 Replacement ambulance (50% grant-funded)
 Structural fire gear
 Replacement computers
 Pump tender (cost over grant)
 Emergency repairs to vehicles/buildings
 Replacement cardiac monitor
 Station #1 priority improvements
 Lift truck
 4x4, 1-ton truck with plow
 Loader
 Community Development façade
 4x4, 1-ton truck with plow
 Front-end loader
 4x4, 1-ton truck with plow
 Front-end loader
 Collection system
 WWTP Demo
 Final WWTP paving
 Sidewalk repair and replacement
 Annual sidewalk program
 Street maintenance

	FUND 02 WATER	FUND 04 SEWER	FUND 05 SEWER IMP	FUND 06 CAPITAL	FUND 07 MFT	FUND 11 PUB BLDG	FUND 22 TAX DIST	FUND 30 STREETS
City-wide Office and IT upgrades				25,000				
Sycamore Center rooftop units						38,500		
Patrol car replacements				44,500				
In-car radars				2,000				
In-car laptops				8,000				
Administration/Investigations vehicles				28,000				
Ammunition				9,000				
Ballistic vests				6,300				
LEXIPOL policy management system				36,200				
Reinforce security planters				11,500				
Tasers				3,000				
Electronic message board				21,500				
Replacement computers				5,000				
Replacement ambulance (50% grant-funded)				125,000				
Structural fire gear				11,000				
Replacement computers				2,000				
Pump tender (cost over grant)				40,785				
Emergency repairs to vehicles/buildings				10,000				
Replacement cardiac monitor				37,000				
Station #1 priority improvements						8,100		
Lift truck				75,000				
4x4, 1-ton truck with plow				50,000				
Loader				100,000				
Community Development façade						28,400		
4x4, 1-ton truck with plow						28,400		
Front-end loader				25,000				
4x4, 1-ton truck with plow				50,000				
Front-end loader				75,000				
Collection system				75,000				
WWTP Demo				250,000				
Final WWTP paving				350,000				
Sidewalk repair and replacement				45,000				
Annual sidewalk program					175,000			
Street maintenance						10,000		
	75,000	400,000	395,000	825,785	925,000	103,400	10,000	1,500,000

Administration	63,500	Comm. Dev.	28,400
Police	175,000	Water	103,400
Fire	233,885	Sewer	795,000
Streets	225,000	General	2,610,000
TOTAL, ALL FUNDING SOURCES	4,234,185		

TOTAL CAPITAL IMPROVEMENT PLAN, FY2023b 4,234,185

CAPITAL IMPROVEMENT PLAN -- FY2023b to FY2025 -- (continued)

Fiscal Year 2024

City-wide Office and IT upgrades
 Patrol car replacements
 In-car laptops
 Ammunition
 Digital radios
 Ballistic vests
 Tasers
 Structural fire gear
 Replacement computers
 Pump tender (cost over grant)
 Emergency repairs to vehicles/buildings
 Tandem-axle dump truck
 Replacement computers
 Collection system
 Sidewalk repair and replacement
 Annual sidewalk program
 Street maintenance

	FUND 02 WATER	FUND 04 SEWER	FUND 05 SEWER IMP	FUND 06 CAPITAL	FUND 07 MFT	FUND 11 PUB BLDG	FUND 22 TAX DIST	FUND 30 STREETS
City-wide Office and IT upgrades				25,000				
Patrol car replacements				88,000				
In-car laptops				8,000				
Ammunition				9,000				
Digital radios				6,000				
Ballistic vests				1,800				
Tasers				2,320				
Structural fire gear				11,000				
Replacement computers				2,000				
Pump tender (cost over grant)				40,785				
Emergency repairs to vehicles/buildings				10,000				
Tandem-axle dump truck				50,000				
Replacement computers				1,000				
Collection system		250,000						
Sidewalk repair and replacement				175,000				
Annual sidewalk program							10,000	
Street maintenance					600,000			1,250,000
		250,000		429,905	600,000		10,000	1,250,000

Administration	25,000	Comm. Dev.	-
Police	115,120	Water	-
Fire	63,785	Sewer	250,000
Streets	50,000	General	2,036,000
TOTAL, ALL FUNDING SOURCES	2,539,905		

TOTAL CAPITAL IMPROVEMENT PLAN, FY2024 **2,539,905**

CAPITAL IMPROVEMENT PLAN -- FY2023b to FY2025 -- (continued)

Fiscal Year 2025

Administration	25,000	Comm. Dev.	-
Police	115,120	Water	-
Fire	23,000	Sewer	250,000
Streets	50,000	General	2,055,000
TOTAL, ALL FUNDING SOURCES			2,518,120

TOTAL CAPITAL IMPROVEMENT PLAN, FY2025 2,518,120

EMPLOYEE COMPENSATION & POSITION LIST

TITLE	BASE	SALARY	SPECIAL	BUDGETED ALLOCATION	SALARY	FICA	IMRF	WC	HEALTH/DENTAL/VISION INSURANCE	LIFE INSURANCE	TOTAL	DEPARTMENT	
	STEP	SALARY	ADJUST										
MAYOR	-	25,000	-	1.00	25,000	1,913	-	-	-	-	26,913	MAYOR	
FIRST WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
FIRST WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
SECOND WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
SECOND WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
THIRD WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
THIRD WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
FOURTH WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
FOURTH WARD ALDERPERSON	-	4,800	-	1.00	4,800	368	-	-	-	-	5,168	CITY COUNCIL	
CITY MANAGER	-	152,400	-	7,201	1.00	159,601	12,209	13,821	49	40,661	10	226,351	CITY ADMINISTRATION
MANAGEMENT ANALYST	-	61,800	1,854	927	1.00	64,581	4,940	5,593	49	41,658	10	116,831	CITY ADMINISTRATION
CITY CLERK	-	65,050	1,951	-	1.00	67,001	5,126	3,806	49	40,661	10	116,653	CITY CLERK
DEPUTY CLERK	-	50,000	1,500	1,800	1.00	53,301	4,078	3,027	49	13,245	10	73,710	CITY CLERK
HR & PAYROLL SPECIALIST	-	70,000	2,100	1,500	1.00	73,600	5,630	6,374	49	41,658	10	127,321	HUMAN RESOURCES
FINANCE DIRECTOR	-	122,400	-	-	1.00	122,400	9,364	10,600	49	13,245	10	155,668	FINANCE
DEPUTY FINANCE DIRECTOR	-	112,400	-	-	1.00	112,400	8,599	9,734	49	41,369	10	172,161	FINANCE
ACCOUNTANT	3	67,962	2,039	3,301	1.00	73,302	5,608	6,348	49	39,789	10	125,106	FINANCE
ACCOUNT CLERK	1	47,103	1,413	-	1.00	48,517	3,712	4,202	49	41,658	10	98,148	FINANCE
DIR. OF COMM DEV	-	126,800	-	601	1.00	127,401	9,746	11,033	2,967	40,835	10	191,992	COMMUNITY DEVELOPMENT
ADMIN ASSISTANT	8	57,931	1,738	3,601	1.00	63,271	4,840	5,479	2,967	-	10	76,567	COMMUNITY DEVELOPMENT
PT ASSISTANT	-	33,206	-	-	0.50	33,206	2,540	-	2,967	-	10	38,723	COMMUNITY DEVELOPMENT
BUILDING INSPECTOR II	5	72,101	2,163	601	1.00	74,865	5,727	6,483	2,967	27,680	10	117,732	COMMUNITY DEVELOPMENT
BUILDING INSPECTOR II	6	78,492	2,355	1,201	1.00	82,048	6,277	7,105	2,967	27,680	10	126,087	COMMUNITY DEVELOPMENT
POLICE CHIEF	-	144,800	-	300	1.00	145,100	2,104	-	1,270	41,658	10	190,142	POLICE
DEPUTY CHIEF	-	131,200	-	58	1.00	131,258	1,903	-	1,270	41,658	10	176,099	POLICE
DEPUTY CHIEF	-	131,800	-	1,200	1.00	133,000	1,929	-	1,270	41,658	10	177,867	POLICE
PATROL SERGEANT	1	104,906	3,147	3,902	1.00	111,955	1,623	-	1,270	41,658	10	156,516	POLICE
PATROL SERGEANT	1	104,906	3,147	3,302	1.00	111,355	1,615	-	1,270	41,369	10	155,619	POLICE
PATROL SERGEANT	1	104,906	3,147	2,402	1.00	110,455	1,602	-	1,270	41,658	10	154,995	POLICE
PATROL SERGEANT	1	104,906	3,147	2,702	1.00	110,755	1,606	-	1,270	41,658	10	155,299	POLICE
PATROL SERGEANT	1	104,906	3,147	2,402	1.00	110,455	1,602	-	1,270	41,658	10	154,995	POLICE
PATROL SERGEANT	1	104,906	3,147	2,702	1.00	110,755	1,606	-	1,270	41,658	10	155,299	POLICE
DETECTIVE SERGEANT	1	104,906	3,147	2,702	1.00	110,755	1,606	-	1,270	41,658	10	155,299	POLICE
DETECTIVE	1	90,173	2,705	2,402	1.00	95,281	1,382	-	1,270	40,079	10	138,022	POLICE
DETECTIVE	1	90,173	2,705	2,102	1.00	94,981	1,377	-	1,270	41,467	10	139,105	POLICE
POLICE OFFICER	6	90,173	2,705	2,422	1.00	95,301	1,382	-	1,270	14,099	10	112,062	POLICE
POLICE OFFICER	2	72,864	2,186	2,401	1.00	77,451	1,123	-	1,270	12,666	10	92,520	POLICE
POLICE OFFICER	3	76,839	2,305	1,201	1.00	80,345	1,165	-	1,270	13,245	10	96,035	POLICE
POLICE OFFICER	2	72,864	2,186	1,801	1.00	76,851	1,114	-	1,270	13,147	10	92,392	POLICE
POLICE OFFICER	2	72,864	2,186	1,201	1.00	76,251	1,106	-	1,270	13,245	10	91,882	POLICE
POLICE OFFICER	6	90,173	2,705	2,102	1.00	94,981	1,377	-	1,270	26,981	10	124,619	POLICE
POLICE OFFICER	6	90,173	2,705	2,102	1.00	94,981	1,377	-	1,270	41,555	10	139,193	POLICE
POLICE OFFICER	6	90,173	2,705	2,102	1.00	94,981	1,377	-	1,270	13,245	10	110,883	POLICE
POLICE OFFICER	3	76,839	2,305	2,702	1.00	81,846	1,187	-	1,270	13,245	10	97,558	POLICE
POLICE OFFICER	6	90,173	2,705	2,702	1.00	95,581	1,386	-	1,270	41,658	10	139,905	POLICE
POLICE OFFICER	3	76,839	2,305	1,201	1.00	80,345	1,165	-	1,270	41,658	10	124,448	POLICE
POLICE OFFICER	2	72,864	2,186	1,801	1.00	76,851	1,114	-	1,270	41,369	10	120,614	POLICE
POLICE OFFICER	6	90,173	2,705	2,702	1.00	95,581	1,386	-	1,270	41,467	10	139,714	POLICE
POLICE OFFICER	6	86,558	2,597	1,801	1.00	90,956	1,319	-	1,270	27,079	10	120,634	POLICE
POLICE OFFICER	2	72,864	2,186	3,302	1.00	78,352	1,136	-	1,270	13,245	10	94,013	POLICE
POLICE OFFICER	5	85,480	2,564	1,201	1.00	89,246	1,294	-	1,270	13,245	10	105,065	POLICE
POLICE OFFICER	1	66,360	1,991	-	1.00	68,352	991	-	1,270	41,658	10	112,281	POLICE

EMPLOYEE COMPENSATION & POSITION LIST

TITLE	STEP	BASE SALARY	SALARY ADJUST	SPECIAL PAY	ALLOCATION	BUDGETED			HEALTH/DENTAL/VISION INSURANCE			LIFE INSURANCE		DEPARTMENT
						SALARY	FICA	IMRF	WC	INSURANCE	TOTAL			
POLICE OFFICER	1	66,360	1,991	-	1.00	68,352	991	-	1,270	41,658	10	112,281	POLICE	
POLICE OFFICER	1	66,360	1,991	-	1.00	68,352	991	-	1,270	41,658	10	112,281	POLICE	
POLICE OFFICER	1	66,360	1,991	-	1.00	68,352	991	-	1,270	41,658	10	112,281	POLICE	
SCHOOL RESOURCE OFFICER	6	90,173	2,705	1,502	1.00	94,381	1,369	-	1,270	41,658	10	138,688	POLICE	
SCHOOL RESOURCE OFFICER	6	90,173	2,705	2,101	1.00	94,980	1,377	-	1,270	40,661	10	138,298	POLICE	
CSO/EVIDENCE TECH	3	56,369	1,691	-	1.00	58,060	4,442	5,028	1,270	41,369	10	110,179	POLICE	
OFFICE MANAGER	8	65,347	1,960	301	1.00	67,608	5,172	5,855	49	27,079	10	105,773	POLICE	
PT RECORDS CLERK	-	19,604	-	-	0.50	19,604	1,500	-	49	-	10	21,163	POLICE	
ADMINISTRATIVE ASSISTANT	4	51,472	1,544	-	1.00	53,016	4,056	4,591	49	41,658	10	103,380	POLICE	
CROSSING GUARDS (13)	-	-	-	-	-	84,791	6,487	-	16,510	-	-	107,788	POLICE	
AUXILIARY (16.3)	-	-	-	-	-	41,064	3,141	-	12,549	-	-	56,754	POLICE	
FIRE CHIEF	-	140,000	-	1,801	1.00	141,801	2,056	-	6,480	41,658	10	192,005	FIRE	
DEPUTY FIRE CHIEF	-	130,000	-	3,301	1.00	133,301	1,933	-	6,480	41,658	10	183,382	FIRE	
DEPUTY FIRE CHIEF	-	130,000	-	2,401	1.00	132,401	1,920	-	6,480	41,658	10	182,469	FIRE	
INCIDENT COMMAND	-	120,000	3,600	2,760	1.00	126,360	1,832	-	6,480	41,658	10	176,340	FIRE	
INCIDENT COMMAND	-	120,000	3,600	2,760	1.00	126,360	1,832	-	6,480	41,658	10	176,340	FIRE	
INCIDENT COMMAND	-	120,000	3,600	2,760	1.00	126,360	1,832	-	6,480	41,658	10	176,340	FIRE	
LIEUTENANT	1	108,989	3,270	5,405	1.00	117,664	1,706	-	6,480	41,467	10	167,327	FIRE	
LIEUTENANT	1	108,989	3,270	5,405	1.00	117,664	1,706	-	6,480	41,555	10	167,415	FIRE	
LIEUTENANT	1	108,989	3,270	6,205	1.00	118,464	1,718	-	6,480	41,658	10	168,330	FIRE	
LIEUTENANT	1	108,989	3,270	7,206	1.00	119,465	1,732	-	6,480	41,658	10	169,345	FIRE	
LIEUTENANT	1	108,989	3,270	5,004	1.00	117,263	1,700	-	6,480	41,658	10	167,111	FIRE	
LIEUTENANT	1	108,989	3,270	5,405	1.00	117,664	1,706	-	6,480	41,658	10	167,518	FIRE	
LIEUTENANT	1	108,989	3,270	5,706	1.00	117,965	1,710	-	6,480	41,658	10	167,823	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	5,004	1.00	101,185	1,467	-	6,480	41,658	10	150,800	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	7,206	1.00	103,387	1,499	-	6,480	41,658	10	153,034	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	6,005	1.00	102,186	1,482	-	6,480	41,658	10	151,816	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	5,105	1.00	101,286	1,469	-	6,480	41,658	10	150,903	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	5,705	1.00	101,886	1,477	-	6,480	41,658	10	151,511	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	5,405	1.00	101,586	1,473	-	6,480	41,555	10	151,104	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	5,105	1.00	101,286	1,469	-	6,480	41,555	10	150,800	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	7,805	1.00	103,986	1,508	-	6,480	27,079	10	139,063	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	4,805	1.00	100,986	1,464	-	6,480	41,658	10	150,598	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	6,305	1.00	102,486	1,486	-	6,480	40,933	10	151,395	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	6,504	1.00	102,685	1,489	-	6,480	27,680	10	138,344	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	3,804	1.00	99,985	1,450	-	6,480	41,658	10	149,583	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	5,706	1.00	101,887	1,477	-	6,480	41,658	10	151,512	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	6,306	1.00	102,487	1,486	-	6,480	40,572	10	151,035	FIRE	
FIREFIGHTER/PARAMEDIC	8	93,380	2,801	5,105	1.00	101,286	1,469	-	6,480	41,658	10	150,903	FIRE	
FIREFIGHTER/PARAMEDIC	7	93,380	2,801	5,003	1.00	101,184	1,467	-	6,480	41,658	10	150,799	FIRE	
FIREFIGHTER/PARAMEDIC	3	76,237	2,287	4,403	1.00	82,927	1,202	-	6,480	27,680	10	118,299	FIRE	
FIREFIGHTER/PARAMEDIC	3	76,237	2,287	4,403	1.00	82,927	1,202	-	6,480	13,245	10	103,864	FIRE	
FIREFIGHTER/PARAMEDIC	3	76,237	2,287	5,002	1.00	83,526	1,211	-	6,480	41,658	10	132,885	FIRE	
FIREFIGHTER/PARAMEDIC	1	68,970	2,069	-	1.00	71,039	1,030	-	6,480	41,658	10	120,217	FIRE	
OFFICE MANAGER	3	56,369	1,691	2,401	1.00	60,461	4,625	5,236	49	-	10	70,381	FIRE	
APPRENTICE	-	-	-	-	-	10,000	-	-	12,960	-	-	22,960	FIRE	
DIRECTOR OF PUBLIC WORKS	-	142,400	-	301	0.34	48,519	1,262	1,429	2,459	14,099	4	67,772	PUBLIC WORKS	
ASSISTANT DIRECTOR OF PUBLIC WORKS	-	131,500	-	301	0.34	44,813	1,166	1,320	2,459	14,164	4	63,926	PUBLIC WORKS	
ASSISTANT PUBLIC WORKS DIRECTOR/CITY ENGINEER	-	131,800	-	301	0.34	44,915	1,168	1,323	2,459	14,164	4	64,033	PUBLIC WORKS	
ADMINISTRATIVE ASSISTANT	1	48,516	1,455	-	0.34	16,991	442	501	17	9,207	4	27,162	PUBLIC WORKS	
STAFF ENGINEER	1	65,000	1,950	-	1.00	66,950	5,122	5,798	7,232	41,658	10	126,770	PUBLIC WORKS	

EMPLOYEE COMPENSATION & POSITION LIST

TITLE	BASE	SALARY	SPECIAL	BUDGETED	HEALTH/DENTAL/VISION			LIFE		DEPARTMENT				
	STEP	SALARY	ADJUST		PAY	ALLOCATION	SALARY	FICA	IMRF	WC	INSURANCE	INSURANCE	TOTAL	
CUSTODIAN	8	50,979	1,529	301	0.75		39,608	2,273	2,573	1,134	31,243	8	76,839	PUBLIC WORKS
FOREMAN	8	83,802	2,514	901	1.00		87,217	6,672	7,553	7,232	27,079	10	135,763	PUBLIC WORKS
LABORER II	5	71,252	2,138	-	1.00		73,391	5,614	6,356	2,450	41,658	10	129,479	PUBLIC WORKS
LABORER	8	79,059	2,372	1,201	1.00		82,633	6,321	7,157	7,232	27,782	10	131,135	PUBLIC WORKS
LABORER	8	73,962	2,219	1,201	1.00		77,382	5,920	6,702	7,232	27,079	10	124,325	PUBLIC WORKS
LABORER	6	68,585	2,058	-	1.00		70,643	5,404	6,118	7,232	13,245	10	102,652	PUBLIC WORKS
LABORER	3	62,765	1,883	-	1.00		64,648	4,946	5,599	7,232	13,245	10	95,680	PUBLIC WORKS
LABORER	4	64,648	1,939	-	1.00		66,587	5,094	5,767	7,232	41,369	10	126,059	PUBLIC WORKS
LABORER	8	73,662	2,210	901	1.00		76,773	5,873	6,649	7,232	27,680	10	124,217	PUBLIC WORKS
FOREMAN	8	85,302	2,559	901	0.34		30,180	785	889	2,459	9,174	4	43,491	PUBLIC WORKS
DIRECTOR OF PUBLIC WORKS	-	142,400	-	301	0.33		47,092	1,189	1,346	2,387	13,892	3	65,909	WATER
ASSISTANT DIRECTOR OF PUBLIC WORKS	-	131,500	-	301	0.33		43,495	1,098	1,244	2,387	13,956	3	62,183	WATER
ASSISTANT PUBLIC WORKS DIRECTOR/CITY ENGINEER	-	131,800	-	301	0.33		43,594	1,101	1,246	2,387	13,956	3	62,287	WATER
ADMINISTRATIVE ASSISTANT	1	48,516	1,455	-	0.33		16,491	416	472	17	8,937	3	26,336	WATER
CUSTODIAN	8	50,979	1,529	301	0.13		6,602	63	72	189	5,208	1	12,135	WATER
FOREMAN II	8	84,402	2,532	1,501	1.00		88,435	6,765	7,659	7,232	41,658	10	151,759	WATER
LABORER	5	66,587	1,998	3,001	1.00		71,587	5,476	6,200	7,232	41,369	10	131,874	WATER
LABORER	8	77,859	2,336	601	1.00		80,797	6,181	6,998	7,232	41,658	10	142,876	WATER
LABORER	8	77,859	2,336	1,201	1.00		81,397	6,227	7,049	7,232	41,658	10	143,573	WATER
FOREMAN	8	84,402	2,532	901	0.33		28,986	732	829	2,387	9,039	3	41,976	WATER
DIRECTOR OF PUBLIC WORKS	-	142,400	-	301	0.33		47,092	1,189	1,346	2,387	13,892	3	65,909	SEWER
ASSISTANT DIRECTOR OF PUBLIC WORKS	-	131,500	-	301	0.33		43,495	1,098	1,244	2,387	13,956	3	62,183	SEWER
ASSISTANT PUBLIC WORKS DIRECTOR/CITY ENGINEER	-	131,800	-	301	0.33		43,594	1,101	1,246	2,387	13,956	3	62,287	SEWER
ADMINISTRATIVE ASSISTANT	1	48,516	1,455	-	0.33		16,491	416	472	17	8,937	3	26,336	SEWER
CUSTODIAN	8	50,979	1,529	301	0.13		6,602	63	72	189	5,208	1	12,135	SEWER
FOREMAN II	8	85,302	2,559	901	0.33		29,292	739	838	2,387	9,039	3	42,298	SEWER
FOREMAN II	8	85,602	2,568	1,201	1.00		89,371	6,837	7,740	7,232	27,079	10	138,269	SEWER
LABORER	8	78,160	2,345	301	1.00		80,806	6,182	6,998	7,232	27,079	10	128,307	SEWER
LABORER	8	79,360	2,381	1,501	1.00		83,242	6,368	7,209	7,232	27,680	10	131,741	SEWER
LABORER	8	74,262	2,228	1,501	1.00		77,991	5,966	6,755	7,232	13,245	10	111,199	SEWER
LABORER	6	68,548	2,056	-	1.00		70,604	5,401	6,115	7,232	41,658	10	131,020	SEWER
LABORER	8	73,362	2,201	601	1.00		76,164	5,827	6,596	7,232	27,079	10	122,908	SEWER
LABORER	8	73,362	2,201	601	1.00		76,164	5,827	6,596	7,232	27,680	10	123,509	SEWER
LABORER	8	73,362	2,201	601	1.00		76,164	5,827	6,596	7,232	41,025	10	136,854	SEWER
		121.00		10,611,995	361,160	272,987	493,365				3,831,322	1,128	15,571,957	

ELECTED OFFICIALS & FULL-TIME EMPLOYEES BY THE NUMBERS

ELECTED OFFICIALS

Mayor	1
Alderpersons, First Ward	2
Alderpersons, Second Ward	2
Alderpersons, Third Ward	2
Alderpersons, Fourth Ward	2
TOTAL, ELECTED OFFICIALS	9

CITY ADMINISTRATION

City Manager	1
Human Resources / Payroll Coordinator	1
Management Analyst	1
TOTAL, ADMINISTRATION	3

POLICE

Chief	1
Deputy Chiefs	2
Sergeant	1
Detective Sergeant	1
Detectives	2
Patrol Sergeants	4
Patrol Officers	21
School Resource Officers	2
Community Service Officer	1
Administrative Assistant	1.5
Records Officer	1
TOTAL, POLICE	37.5

PUBLIC WORKS

Director	1
Assistant Director	1
City Engineer	1
Staff Engineer	1
Administrative Assistant	1
Foremen	4
Mechanic	1
Laborers	16
Custodian	1
TOTAL, PUBLIC WORKS	27

REPRESENTATION

Elected officials	10
Exempt employees	18
AFSCME	32
Fraternal Order of Police	31
International Association of Fire Fighters	30
TOTAL, CITY	121

CITY CLERK

City Clerk	1
Deputy City Clerk	1
TOTAL, CITY CLERK	2

FINANCE

Finance Director / Treasurer	1
Deputy Finance Director / Treasurer	1
Accountant	1
Account Clerk	1
TOTAL, FINANCE	4

FIRE

Chief	1
Deputy Chiefs	2
Battalion Chief	3
Lieutenants	7
Firefighters	20
Office Manager	1
TOTAL, FIRE	34

COMMUNITY DEVELOPMENT

Director	1
Building Inspectors	2.5
Administrative Assistant	1
TOTAL, COMMUNITY DEVELOPMENT	4.5

CITY SUMMARY

Elected Officials	9
City Clerk	2
City Administration	3
Finance	4
Police	38
Fire	34
Public Works	27
Community Development	5
CITY TOTAL	121

INTER-FUND TRANSFER SCHEDULE

TRANSFERS IN	TOTAL				
	ALL FUNDS	FUND 01	FUND 03	FUND 04	FUND 13
Transfer from General Fund (01)	330,000				
Transfer from Water Fund (02)	1,200,973	26,667	1,000,000	60,000	
Transfer from Sewer Fund (04)	713,384	33,500			
Transfer from Sewer Connection Fund (05)	233,333				
Transfer from Road & Bridge Fund (08)	93,333	46,667	46,667		
Transfer from Hotel/Motel Fund (09)	101,667	30,000		71,667	
Transfer from Street Maintenance Fund (22)	593,290	593,290			
Transfer from Street Maintenance Fund (30)	100,000	100,000			
TOTAL TRANSFERS IN	3,365,980	830,123	1,046,667	60,000	71,667

TRANSFERS IN (continued)	TOTAL					
	FUND 25	FUND 31	FUND 32	FUND 35	FUND 38	FUND 39
Transfer from General Fund (01)					330,000	
Transfer from Water Fund (02)	33,158	36,682	44,467			
Transfer from Sewer Fund (04)				130,551		549,333
Transfer from Sewer Connection Fund (05)					233,333	
Transfer from Road & Bridge Fund (08)						
Transfer from Hotel/Motel Fund (09)						
Transfer from Street Maintenance Fund (22)						
Transfer from Street Maintenance Fund (30)						
TOTAL TRANSFERS IN	33,158	36,682	44,467	130,551	330,000	782,666

TRANSFERS OUT	TOTAL									
	ALL FUNDS	FUND 01	FUND 02	FUND 04	FUND 05	FUND 08	FUND 09	FUND 22	FUND 30	
Transfer to General Fund (01)	830,123		26,667	33,500		46,667	30,000	593,290	100,000	
Transfer to Water Connection Fund (03)	1,046,667		1,000,000			46,667				
Transfer to Sewer Fund (04)	60,000		60,000							
Transfer to Downtown Development Fund (13)	71,667					71,667				
Transfer to 2003 EPA Loan Fund (25)	33,158		33,158							
Transfer to 2005 EPA Loan Fund (31)	36,682		36,682							
Transfer to 2006 EPA Loan Fund (32)	44,467		44,467							
Transfer to 2009 EPA Loan Fund (35)	130,551			130,551						
Transfer to 2017 Refunding Bond Fund (38)	330,000	330,000								
Transfer to 2019 EPA Loan Fund (39)	782,666			549,333	233,333					
TOTAL TRANSFERS OUT	3,365,980	330,000	1,200,973	582,833	363,884	93,333	101,667	593,290	100,000	

TRANSFERS IN are a form of revenue, necessary to fund operations; TRANSFERS OUT are a form of expense, necessary to move money from fund to fund