



ENTERPRISE FUNDS

May 1, 2021 – April 30, 2022 Budget Request

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Prepared by the Finance Department

Introduction

The City of Waukegan serves its water customers and provides wholesale water service to the municipalities of Park City, Beach Park, and Green Oaks. The water plant system receives its water from Lake Michigan, with treatment and transmission handled by the City's waterworks staff. While the City is responsible for transmission of sewerage, either Lake County Public Works or North Shore Water Reclamation District, depending on geography, handles sewage treatment. Additionally, the City operates and maintains metered street parking, several surface parking lots, and one covered parking garage. The City accounts for the water and sewer, and the parking system in the Enterprise Funds. These Funds are used to report business-type functions that are intended to recover all or a significant portion of their costs through user fees and charges.

Overview

The Fiscal Year May 1, 2021 to April 30, 2022 (FY22) Enterprise Funds proposed budget calls for \$16.1 million in revenues, \$22.1 million in expenses, transfers-in of \$2.0 million, and transfers-out of \$2.0 million for a net result of zero.

<i>Revenues</i>	\$16,128,000
<i>Expenses</i>	(\$22,130,086)
<i>Surplus / (Deficit) before transfers</i>	(\$6,002,086)
<i>Transfers in</i>	\$2,000,000
<i>Transfers (out)</i>	(\$2,000,000)
<i>Surplus / (Deficit) after transfers</i>	(\$6,002,086)

Discussion

Total revenues are estimated to reach \$16.1 million for FY22. There is no plan to have Water & Sewer Bonds issued in FY22, which is why the estimated revenues have significantly decreased from the previous fiscal year. Water sale revenues were overstated in the FY21 budget projection, and therefore the FY22 assumption uses actual results coupled with the aforementioned Code rate schedule. Other notable variances in revenue projections include permit fees and interest earned. The City expects a reduction in permits from commercial development along the City's southwest corridor, as that area has already been established and permits were purchased and issued in FY21. Interest earned is anticipated to decrease due to the decrease in cash balances from not issuing bonds in FY22.

Personnel services and benefits are largely dictated by collective bargaining agreements, with a combined increase of around 2.37% from the FY21 to FY22 budgets. Contractual services include bonded debt service and lease payments, driving this category slightly up from the prior year. In

FY22, the City is replacing its outdated point-of-sale systems at the multi-level garage, paid lots, and street meters. This will be done through a five-year lease. Commodities are mostly attributed to chemicals required to maintain a safe and reliable water delivery system. The reduction of capital outlay and improvements reflect the investment of improving the City’s water and sewer delivery systems, including water main replacements, Water Plant upgrades, and informational technology upgrades that were performed or initialized in FY21. Note that due to Governmental Accounting Standard Board (GASB) requirements, capital expenditures are reclassified at fiscal year-end in order to be properly capitalized and depreciated, hence the variances between “actual” and “budget” in the capital and non-cash expense categories reported herein.

\$2 million of the transfers-in / out account for moving 2018 Water & Sewer bond remaining funds from Fund 555 Water & Sewer Fund to the newly established Fund 556 Water & Sewer Capital Fund. This new fund was created and taken into effect on May 1, 2020 to keep better track of capital spending and ease in calculating depreciation as part of the fiscal year-end close process.

Actual revenues, expenses, and transfers are included in the following chart along with the FY21 adjusted budget and FY22 proposal. Line item detail for the FY22 budget proposal is in the attached Appendix.

ENTERPRISE FUNDS								
REVENUES								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 3000	Tax Collection	167,552.00	313,008.37	313,008.00	468,828.00	500,000.00	600,000.00
	SUB 3200	Permits	518,660.75	119,396.00	122,289.00	86,450.00	250,000.00	126,000.00
	SUB 3400	Fees	796564.95	649,854.30	602,949.35	114,531.00	670,000.00	617,000.00
	SUB 4400	Intergovernmental Revenue	-	-	375,000.00	-	-	-
	SUB 4600	Interest	51,883.73	238,362.31	1,122,520.18	63,736.00	510,000.00	95,000.00
	SUB 4800	Miscellaneous Revenue	138,381.74	95,320.40	102,906.12	210,988.00	110,000.00	106,000.00
	SUB 4900	Other Financing Sources	63,273.00	18,674,197.00	27,747.15	16,307,632.00	15,000,000.00	-
	SUB 5200	Sewer and Water Sales	12,439,107.10	13,240,233.37	13,854,808.76	14,378,950.00	13,568,000.00	14,131,000.00
	SUB 5500	Sewer and Water Charges	277,253.61	207,392.05	189,026.30	148,500.00	200,000.00	192,000.00
	SUB 5700	Charges-Late Payment/Penalties	256,687.03	332,760.18	256,292.53	250,000.00	300,000.00	261,000.00
		TOTAL REVENUES	14,709,363.91	33,870,523.98	16,966,547.39	32,029,615.00	31,108,000.00	16,128,000.00
EXPENDITURES								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 2100	Personnel Services	3,223,402.42	2,917,704.84	2,983,484.38	3,424,284.78	3,522,500.00	3,612,000.00
	SUB 2200	Personnel Benefits	1,811,217.68	1,524,193.03	2,574,791.13	1,858,519.00	1,916,700.00	1,676,000.00
	SUB 2400	Contractual Services	2,408,015.22	3,284,389.70	4,004,781.97	5,688,676.00	6,208,668.96	7,011,086.00
	SUB 2500	Commodities	756,819.26	776,734.41	516,647.93	651,056.00	897,000.00	653,000.00
	SUB 2600	Capital Outlay	38,448.00	(29.67)	77,501.12	486,401.00	1,778,450.00	400,000.00
	SUB 2700	Capital Improvements	37,175.03	44,478.91	(0.03)	7,383,061.00	18,434,681.04	8,778,000.00
	SUB 2800	Non-Cash Expense	2,746,533.05	19,068,922.59	3,344,951.47	12,060.00	-	-
		TOTAL EXPENDITURES	11,021,610.66	27,616,393.81	13,502,157.97	19,504,057.78	32,758,000.00	22,130,086.00
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,687,753.25	6,254,130.17	3,464,389.42	12,525,557.22	(1,650,000.00)	(6,002,086.00)
OTHER FINANCING SOURCES (USES)								
Fund	Detail	Description	FY18	FY19	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
	SUB 6300	Transfers In/From	-	428,706.34	236,890.00	8,963,719.00	3,650,000.00	2,000,000.00
	SUB 6800	Transfers Out/To	-	-	(8,743.15)	(200,000.00)	(3,000,000.00)	(2,000,000.00)
		TOTAL OTHER FINANCING SOURCES	-	428,706.34	228,146.85	8,763,719.00	650,000.00	-
		FUND BALANCE						(6,002,086.00)

Headcount from FY18 to the proposed FY22 is shown below. The proposed headcount for FY22 is 52 full-time equivalents (FTE) for the Enterprise Funds. Overall, head count has remained the same from FY21 to FY22.

Enterprise Funds Police Department						
	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022 Proposed</u>	<u>Change</u>
Maintenance Worker	1.00	1.00	1.00	1.00	1.00	-
Parking (PW) Supervisor	1.00	1.00	1.00	1.00	1.00	-
	2.00	2.00	2.00	2.00	2.00	-

Enterprise Funds Central Services						
	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022 Proposed</u>	<u>Change</u>
Admin Asst - W/S	-	-	-	-	1.00	1.00
Clerical Tech - W/S	4.50	4.00	3.00	3.00	3.00	-
Deputy Clerk - Motor Veh.	-	-	-	-	-	-
Finance Coordinator - W/S	1.00	-	1.00	1.00	1.00	-
Senior Accountant - W/S	1.00	1.00	1.00	1.00	-	(1.00)
Staff Accountant - W/S	1.00	1.00	2.00	2.00	2.00	-
	7.50	7.00	7.00	7.00	7.00	-

Enterprise Funds Public Works						
	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022 Proposed</u>	<u>Change</u>
Admin Asst - WS	2.00	1.00	1.00	1.00	1.00	-
Utility Manager- WS	-	1.00	1.00	1.00	1.00	-
Backflow Coordinator - WS	1.00	1.00	1.00	1.00	1.00	-
Laboratory Supervisor - WS	1.00	1.00	1.00	-	-	-
Laborer - WS	9.00	9.00	9.00	9.00	9.00	-
Maintenance Worker - WS	20.00	20.00	20.00	20.00	20.00	-
Mechanic / Welder - WS	1.00	1.00	1.00	1.00	1.00	-
Office Supervisor - WS	-	-	1.00	1.00	1.00	-
Public Works Supervisor - WS	4.00	4.00	4.00	4.00	4.00	-
Water Operator - WS	4.00	5.00	4.00	4.00	4.00	-
Water Plant Superintendent - WS	1.00	1.00	1.00	1.00	1.00	-
	43.00	44.00	44.00	43.00	43.00	-

Line Item Detail

Fund 555 - Sewer & Water Fund						
REVENUES						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
555	32030	Permits - Solar	46,936.00		50,000.00	48,000.00
555	32050	Permits - Sanitary Connection	6,600.00	12,750.00	15,000.00	7,000.00
555	32055	Permits - Water Connection	38,300.00	45,600.00	60,000.00	39,000.00
555	32060	Permits - Water Meter	16,339.00	18,600.00	100,000.00	17,000.00
555	32065	Permits - Water Copperhorn	646.00	500.00	-	1,000.00
555	32067	Permits - Water Shed Devlpmnt.	11,760.00	9,000.00	15,000.00	12,000.00
555	32068	Permits - Sewer Repair	1,708.00	-	10,000.00	2,000.00
	SUB 3200	Permits	122,289.00	86,450.00	250,000.00	126,000.00
555	34022	Fees - Water Tap-On	2,500.00	1,000.00	-	3,000.00
555	34038	Fees - Parkway Openings	4,225.00	5,500.00	5,000.00	4,000.00
555	34052	Fees - Storm Sewer Connection	5,975.00	6,000.00	5,000.00	6,000.00
555	34088	Fees - Cellular Telecom/Tower	1,000.00	-	-	1,000.00
	SUB 3400	Fees	13,700.00	12,500.00	10,000.00	14,000.00
555	44130	GRANT- Federal	375,000.00	-	-	-
	SUB 4400	Intergovernmental Revenue	375,000.00	-	-	-
555	46100	Interest Earned	1,108,324.36	57,750.00	500,000.00	-
	SUB 4600	Interest	1,108,324.36	57,750.00	500,000.00	-
555	48050	Sale of Recyclables	-	-	-	-
555	48129	Reimbursement - PW Services	9,667.68	-	-	10,000.00
555	48170	Sale of Labor & Materials	-	150.00	-	-
555	48256	Reimb Wtr On/Off/Loss Fee NSSD	-	-	-	-
555	48395	Claim Settlements	4.93	-	-	-
555	48400	Reimbursement - Jury Duty	17.00	-	-	-
555	48530	Liens - Release	-	-	-	-
555	48900	Miscellaneous Revenue	8,991.15	31,000.00	-	9,000.00
	SUB 4800	Miscellaneous Revenue	18,680.76	31,150.00	-	19,000.00
555	49101	Contributions - Developer	-	-	-	-
555	49200	Dividend Income	27,747.15	100.00	-	-
555	49211	Disposal/Removal of Fixed Asst	-	-	-	-
555	49310	Bond Proceeds	-	1,000,000.00	-	-
	SUB 4900	Other Financing Sources	27,747.15	1,000,100.00	-	-
555	52020	Sales-Metered Water/Sewer Spec	-	-	13,000.00	-
555	52040	Sales - Metered Water	177,680.46	230,350.00	188,000.00	181,000.00
555	52045	Sales - Met. Water-Out of City	1,591,388.69	1,845,000.00	1,809,000.00	1,623,000.00
555	52050	Sales - Metered Water & Sewer	12,050,410.60	12,265,500.00	11,528,000.00	12,291,000.00
555	52060	Sales - Service Billings	9,260.50	13,000.00	11,000.00	9,000.00
555	52070	Sales - Sewer Only	6,160.73	7,500.00	7,000.00	6,000.00
555	52080	Sales - 72 Hr. Water Turn On	1,200.00	600.00	2,000.00	1,000.00
555	52100	Sales - Hydrant Usage	11,149.00	7,000.00	10,000.00	11,000.00
555	52110	NSF Check Fees	9,310.00	10,000.00	-	9,000.00
555	52900	Dispute Adjustment	(1,751.22)	-	-	-
	SUB 5200	Sewer and Water Sales	13,854,808.76	14,378,950.00	13,568,000.00	14,131,000.00
555	55201	Closing Letter Fee	96,256.30	100,000.00	100,000.00	98,000.00
555	55202	Closing Ltr Reissue Fee	7,000.00	6,500.00	-	7,000.00
555	55500	Water Shut-Off Charges	85,650.00	42,000.00	100,000.00	87,000.00
555	55610	Water Sample Analysis Fee	120.00	-	-	-
	SUB 5500	Sewer and Water Charges	189,026.30	148,500.00	200,000.00	192,000.00
555	57000	Charges-Late Payment/Penalties	256,292.53	250,000.00	300,000.00	261,000.00
	SUB 5700	Charges-Late Payment/Penalties	256,292.53	250,000.00	300,000.00	261,000.00
		TOTAL REVENUES	15,965,868.86	15,965,400.00	14,828,000.00	14,743,000.00

Fund 555 - Sewer & Water Fund*Continued***EXPENDITURES**

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
555	913021200	Laborer	111,533.64	132,900.00	142,000.00	141,000.00
555	913021211	Maintenance Worker II	187,779.84	192,000.00	168,000.00	198,000.00
555	913021212	Maintenance Worker III	68,014.75	68,700.00	45,000.00	68,000.00
555	913021399	Earned Sick Leave Pay Outs	2,365.61	2,365.61	1,000.00	2,000.00
555	913021400	Overtime	28,050.56	12,500.00	22,800.00	25,000.00
555	913021401	Double-Time	5,668.56	6,000.00	9,700.00	9,000.00
555	913021404	On-Call Pay	16,273.23	17,150.00	16,000.00	17,000.00
555	913021413	Tool Allowance	2,040.00	2,040.00	900.00	2,000.00
555	913021749	Public Works Supervisor II	75,848.64	78,300.00	78,000.00	76,000.00
555	915021200	Laborer	18,771.12	52,700.00	99,000.00	47,000.00
555	915021210	Maintenance Worker I				
555	915021211	Maintenance Worker II	227,739.40	198,600.00	318,000.00	204,000.00
555	915021399	Earned Sick Leave Pay Outs	230.51	230.51	100.00	-
555	915021400	Overtime	7,403.57	1,850.00	6,300.00	5,000.00
555	915021401	Double-Time	559.59	300.00	2,800.00	2,000.00
555	915021403	Female Search/Double Back Pay	60.00		200.00	-
555	915021404	On-Call Pay	8,585.08	6,875.00	7,700.00	7,000.00
555	915021413	Tool Allowance	900.00	900.00	500.00	1,000.00
555	915021749	Public Works Supervisor II	77,340.39	78,700.00	79,000.00	76,000.00
555	915021796	Administrative Assistant I	59,980.22	62,400.00	62,000.00	64,000.00
555	915321399	Earned Sick Leave Pay Outs				
555	915321400	Overtime				
555	915321413	Tool Allowance				
555	915321724	Laboratory Supervisor				
555	915421200	Laborer	33,097.64	44,800.00		47,000.00
555	915421211	Maintenance Worker II	418,271.99	563,800.00	571,000.00	594,000.00
555	915421399	Earned Sick Leave Pay Outs	332.99	332.99	100.00	-
555	915421400	Overtime	35,685.19	18,000.00	35,800.00	32,000.00
555	915421401	Double-Time	12,847.57	12,750.00	14,100.00	14,000.00
555	915421404	On-Call Pay	9,790.01	9,000.00	9,200.00	10,000.00
555	915421413	Tool Allowance	1,800.00	1,800.00	800.00	2,000.00
555	915421749	Public Works Supervisor II	75,583.81	144,750.00	60,000.00	162,000.00
555	915521200	Laborer	88,809.12	134,200.00	95,000.00	141,000.00
555	915521211	Maintenance Worker II	10,313.03	170,800.00	40,000.00	198,000.00
555	915521213	Back Flow Coordinator	34,631.49	84,700.00	86,000.00	88,000.00
555	915521399	Earned Sick Leave Pay Outs	407.70	4,399.74	10,000.00	2,000.00
555	915521400	Overtime	14,198.24	19,050.00	15,100.00	12,000.00
555	915521401	Double-Time	10,416.76	15,125.00	9,900.00	11,000.00
555	915521403	Female Search/Double Back Pay	600.00	785.00	600.00	1,000.00
555	915521404	On-Call Pay	6,738.86	5,850.00	5,500.00	4,000.00
555	915521413	Tool Allowance	1,080.00	1,080.00	100.00	1,000.00
555	915521720	Administrative Secretary				
555	915521721	Office Supervisor	68,440.79	69,500.00	70,000.00	67,000.00
555	915521749	Public Works Supervisor II	49,641.99		136,000.00	
555	915521760	Water Plant Superintendent	96,172.52	98,900.00	99,000.00	104,000.00
555	915521796	Administrative Assistant I				
555	915521803	Comm/Utilities Manager		75,000.00	57,800.00	76,000.00

Fund 555 - Sewer & Water Fund*Continued*

555 915721200	Laborer	60,738.76	44,800.00	45,000.00	47,000.00
555 915721211	Maintenance Worker II	215,694.54	130,500.00	200,000.00	132,000.00
555 915721220	Water Operator	246,230.40	240,600.00	241,000.00	252,000.00
555 915721399	Earned Sick Leave Pay Outs	3,572.57	3,915.25	4,400.00	5,000.00
555 915721400	Overtime	29,828.79	14,200.00	33,800.00	25,000.00
555 915721401	Double-Time	45,629.87	35,500.00	55,100.00	46,000.00
555 915721403	Female Search/Double Back Pay	1,200.00	1,300.00	1,400.00	1,000.00
555 915721404	On-Call Pay	6,340.06	4,700.00	7,900.00	7,000.00
555 915721413	Tool Allowance	1,440.00	1,440.00	1,100.00	2,000.00
555 915721749	Public Works Supervisor II				
555 915721796	Administrative Assistant				
555 915921110	Clerical Technician I	167,033.33	146,000.00	150,000.00	159,000.00
555 915921120	Fiscal Assistant I				-
555 915921399	Earned Sick Leave Pay Outs	176.68	176.68	300.00	-
555 915921400	Overtime			100.00	-
555 915921721	Office Supervisor				
555 915921730	Staff Accountant	111,200.09	127,850.00	133,000.00	132,000.00
555 915921754	City Collector				
555 915921776	Senior Accountant	72,849.61	76,800.00	76,000.00	81,000.00
555 915921862	Finance Coordinator	6,807.48	53,350.00	52,000.00	57,000.00
SUB 2100	Personnel Services	2,836,746.59	3,270,265.78	3,376,100.00	3,456,000.00
555 913022456	Hospitalization	155,078.00	145,000.00	112,000.00	140,000.00
555 913022461	Employer Portion-OASDI (FICA)	30,436.18	36,000.00	30,200.00	30,000.00
555 913022462	Employer Portion-Medicare Ex	7,118.04	8,350.00	7,000.00	7,000.00
555 913022467	Life Insurance Premiums	1,665.18	2,200.00	1,500.00	2,000.00
555 913022610	Employer IMRF	63,103.87	82,000.00	67,700.00	65,000.00
555 913222456	Hospitalization		-		18,000.00
555 915022454	Health Ins Buy Out	1,437.50	1,500.00	2,000.00	1,000.00
555 915022456	Hospitalization	111,234.40	89,000.00	142,000.00	109,000.00
555 915022461	Employer Portion-OASDI (FICA)	24,753.37	25,000.00	36,000.00	25,000.00
555 915022462	Employer Portion-Medicare Ex	5,817.39	5,800.00	8,300.00	6,000.00
555 915022467	Life Insurance Premiums	1,562.76	1,800.00	1,700.00	1,000.00
555 915022610	Employer IMRF	50,869.63	58,600.00	80,600.00	54,000.00
555 915322456	Hospitalization		-		
555 915322461	Employer Portion-OASDI (FICA)		-		
555 915322462	Employer Portion-Medicare Ex		-		
555 915322467	Life Insurance Premiums		-		
555 915322610	Employer IMRF		-		
555 915422456	Hospitalization	182,550.57	132,000.00	155,096.00	153,000.00
555 915422459	Unemployment Insurance		5,300.00	4,904.00	1,000.00
555 915422461	Employer Portion-OASDI (FICA)	36,000.29	34,000.00	43,200.00	33,000.00
555 915422462	Employer Portion-Medicare Ex	8,419.44	7,900.00	10,000.00	8,000.00
555 915422467	Life Insurance Premiums	2,083.85	2,500.00	2,100.00	2,000.00
555 915422610	Employer IMRF	73,655.98	77,000.00	96,700.00	74,000.00
555 915522454	Health Ins Buy Out		-		-
555 915522456	Hospitalization	144,415.05	121,700.00	96,000.00	95,000.00
555 915522457	Workmen's Compensation	116,278.26	290,000.00	233,000.00	177,000.00
555 915522458	Liability Insurance	356,206.61	150,000.00	140,000.00	85,000.00
555 915522461	Employer Portion-OASDI (FICA)	22,470.09	34,000.00	34,100.00	21,000.00
555 915522462	Employer Portion-Medicare Ex	5,255.15	8,000.00	9,100.00	5,000.00

Fund 555 - Sewer & Water Fund*Continued*

555 915522467	Life Insurance Premiums	(1,546.10)	1,300.00	1,900.00	1,000.00
555 915522610	Employer IMRF	48,311.57	85,000.00	87,500.00	48,000.00
555 915722454	Health Ins Buy Out		-		-
555 915722456	Hospitalization	129,338.49	92,500.00	108,000.00	150,000.00
555 915722461	Employer Portion-OASDI (FICA)	37,817.71	31,250.00	36,900.00	39,000.00
555 915722462	Employer Portion-Medicare Ex	8,844.48	7,300.00	8,600.00	9,000.00
555 915722467	Life Insurance Premiums	1,946.01	1,850.00	1,800.00	2,000.00
555 915722610	Employer IMRF	76,854.28	70,000.00	82,600.00	86,000.00
555 915922454	Health Ins Buy Out	270.79	900.00	2,000.00	-
555 915922456	Hospitalization	61,848.75	77,500.00	110,000.00	69,000.00
555 915922457	Workmen's Compensation	(9,119.68)	-	2,000.00	-
555 915922458	Liability Insurance	1,684.74	-	2,000.00	-
555 915922461	Employer Portion-OASDI (FICA)	21,272.23	25,000.00	25,700.00	21,000.00
555 915922462	Employer Portion-Medicare Ex	4,974.94	5,850.00	6,000.00	5,000.00
555 915922467	Life Insurance Premiums	1,343.86	1,700.00	1,200.00	1,000.00
555 915922610	Employer IMRF	44,982.59	59,400.00	57,600.00	47,000.00
555 915922701	GASB68 Pension Expense	142,977.00	-		
555 916122700	OPEB Expense	514,546.62	-		-
SUB 2200	Personnel Benefits	2,486,759.89	1,777,200.00	1,847,000.00	1,590,000.00
555 913024412	Equipment Maintenance	2,988.23	2,000.00	6,000.00	3,000.00
555 913024423	Telephone		-		-
555 913024426	Utilities	32,628.40	20,000.00	39,696.31	26,000.00
555 913024438	Other Professional Services	14,305.00	400.00	33,000.00	20,000.00
555 913024439	Laundry Services	2,470.42	2,000.00	3,600.00	3,000.00
555 913024491	Employee Physical/Med Treatmnt	284.00	550.00	500.00	-
555 915024491	Employee Physical/Med Treatmnt	50.00	100.00	80.00	-
555 915424491	Employee Physical/Med Treatmnt	258.00	500.00	500.00	-
555 915524407	Bank Service Charges	12,720.81	-	2,000.00	4,000.00
555 915524412	Equipment Maintenance	2,988.25	2,000.00	3,000.00	3,000.00
555 915524423	Telephone	3,006.91	-	16,000.00	-
555 915524424	Real Estate Tax	7,445.96	100.00	6,000.00	3,000.00
555 915524429	Conference & Travel	1,301.61	500.00	3,000.00	1,000.00
555 915524432	Postage	130.85	200.00	1,000.00	-
555 915524436	Consultant Services	88,107.07	77,000.00	120,000.00	103,000.00
555 915524438	Other Professional Services	128,927.01	65,000.00	226,655.00	726,086.00
555 915524439	Laundry Services	9,195.04	9,000.00	12,000.00	9,000.00
555 915524443	Membership Dues	5,666.00	6,900.00	8,249.00	6,000.00
555 915524454	Labor Relations	1,012.50	-	1,000.00	-
555 915524456	Claims Expense	438,495.00	-		-
555 915524490	Risk Premiums	81,828.20	-		58,000.00
555 915524491	Employee Physical/Med Treatmnt	50.00	100.00	500.00	-
555 915524801	IT Serv Software & Subscriptio	196,372.76	165,000.00	134,600.00	145,000.00
555 915524802	IT Serv Hardware & Equipment	5,786.13	15,000.00	134,600.00	145,000.00
555 915524803	IT Serv Utilities & Consulting	41,384.58	25,000.00	67,300.00	-
555 915524960	Declared Emergency Contracts		3,000.00	3,016.00	-
555 915724426	Utilities	611,747.76	490,000.00	692,303.69	566,000.00
555 915724491	Employee Physical/Med Treatmnt	150.00	-	500.00	-
555 915924407	Bank Service Charges	102,963.92	130,500.00	95,000.00	112,000.00
555 915924412	Equipment Maintenance		-	71,300.00	48,000.00
555 915924423	Telephone	422.48	-	1,000.00	-
555 915924428	Rental/Lease Purchase	629.96	-	2,000.00	1,000.00

Fund 555 - Sewer & Water Fund

Continued

555 915924429	Conference & Travel	2,896.56	-		2,000.00
555 915924431	Training & Schooling	365.00	300.00	3,527.14	-
555 915924432	Postage	106,260.93	96,600.00	102,000.00	115,000.00
555 915924433	Advertising		-		-
555 915924434	Printing	33,711.83	26,750.00	33,972.86	19,000.00
555 915924437	Legal Services		-		-
555 915924438	Other Professional Services	42,023.63	3,000.00	42,970.00	31,000.00
555 915924443	Membership Dues	320.00	820.00	820.00	1,000.00
555 915924476	Municipal Audit Expenses	7,969.00	10,000.00	21,000.00	8,000.00
555 915924491	Employee Physical/Med Treatmnt	150.00	-	100.00	-
555 915924591	Customer Rebate	(25.76)	2,700.00	2,010.00	-
555 915924801	IT Serv Software & Subscriptio	233,506.08	270,000.00	201,600.00	89,000.00
555 915924802	IT Serv Hardware & Equipment	585.30	-	9,600.00	-
555 915924803	IT Serv Utilities & Consulting	24,211.85	8,500.00	27,800.00	-
555 916024435	Engineering Services		-		5,000.00
555 916024438	Other Professional Services	3,744.00	-	31,668.96	1,000.00
555 916024505	Adelphi Landfill Leachate Disp	40,740.97	-		26,000.00
555 916124014	Bond Issuance Expenses-Variou		250,000.00	250,000.00	-
555 916124075	Principal Retirement - Bonds	-	644,000.00	644,000.00	1,390,000.00
555 916124076	Lease Payments - Principal	-	625,000.00	625,000.00	-
555 916124403	Interest Expense		-		-
555 916124404	Bond Interest Expense	869,458.50	887,000.00	887,000.00	1,431,000.00
555 916124405	Bond Service Fees	3,962.50	7,500.00	7,500.00	10,000.00
555 916224401	Amortization Expense	45,175.00	-		-
555 916324450	Services Provided by GF100	615,000.00	632,800.00	632,800.00	633,000.00
SUB 2400	Contractual Services	3,823,372.24	4,479,820.00	5,207,768.96	5,743,086.00
555 913025466	Gasoline & Oil	28,377.06	20,000.00	31,000.00	27,000.00
555 913025468	Operating Supplies	12,931.70	7,500.00	26,000.00	20,000.00
555 915425468	Operating Supplies	36,396.51	195,000.00	200,000.00	147,000.00
555 915525464	Chemical Supplies	119,921.69	132,500.00	150,000.00	133,000.00
555 915525465	Office Supplies		3,300.00	3,000.00	1,000.00
555 915525466	Gasoline & Oil	8,957.23	5,000.00	10,000.00	9,000.00
555 915525468	Operating Supplies	256,717.69	232,000.00	348,124.01	262,000.00
555 915525478	Computer Supplies		-	1,000.00	3,000.00
555 915525480	Miscellaneous Expense	100.00	-	46,100.00	-
555 915525481	Cash Shortage Expense	153.82	450.00		-
555 915525484	Credit Card Fees		100.00		-
555 915525493	Hydrants Operating/Maintenance	38,406.40	37,500.00	60,000.00	39,000.00
555 915525576	Wireless Phone/Internet	5,515.71	-		2,000.00
555 915525960	Declared Emergency Commodities	1,896.66	7,000.00	5,775.99	-
555 915725468	Operating Supplies		-		-
555 915925465	Office Supplies	1,399.07	500.00	1,100.00	1,000.00
555 915925466	Gasoline & Oil		-		-
555 915925468	Operating Supplies	199.35	500.00	900.00	-
555 915925478	Computer Supplies	716.71	-		-
555 915925480	Miscellaneous Expense		-	500.00	-
555 915925481	Cash Shortage Expense		-		-
555 915925484	Credit Card Fees	8.51	100.00	500.00	-
555 915925576	Wireless Phone/Internet	729.54	-		-
SUB 2500	Commodities	512,427.65	641,450.00	884,000.00	644,000.00

Fund 555 - Sewer & Water Fund

Continued

555 913226494	Equipment	(191,028.18)	-	-	-	
555 916026490	Land Acquisition	-	-	-	-	
555 916026493	Vehicle	-	-	-	-	
555 916026494	Equipment	268,529.30	-	154,450.00	-	
555 916026495	Computer Hardware/Equipment	-	-	-	-	
SUB 2600	Capital Outlay	77,501.12	-	154,450.00	-	
555 916027018	Water Filtration Plant Improv.	(0.28)	350,000.00	7,208,376.69	-	
555 916027043	Water Main Replacements	0.53	225,000.00	700,000.00	-	
555 916027066	Water Distribution Analysis	0.35	-	43,748.05	-	
555 916027082	Storm Sewer Improvements	(0.44)	-	500,000.00	-	
555 916027085	Sanitary Sewer Improvements	-	60,000.00	900,000.00	-	
555 916027090	Booster Station-Fountain Sq	(0.23)	-	650,000.00	-	
555 916027691	Lift Station Repairs	0.04	-	650,000.00	-	
555 916027692	Sanitary/Storm Sewer Repair	-	-	-	-	
555 916027693	Meter Reading Automation	-	-	-	-	
SUB 2700	Capital Improvements	(0.03)	635,000.00	10,652,124.74	-	
555 915528100	Bad Debt Expense	62,023.03	-	-	-	
555 915928100	Bad Debt Expense	-	-	-	-	
555 915928300	Bank Balance Correction Exp	(579.56)	-	-	-	
555 916128111	Adjustment Bonded Debt	-	-	-	-	
555 916128420	F.A. Retirements & Adjustments	402,816.00	-	-	-	
555 916128850	Internal Loan Write Off	-	-	-	-	
555 916228000	Depreciation Expense	2,610,074.00	-	-	-	
555 916228200	Loss on Investment Activity	-	-	-	-	
555 916228420	F.A. Retirements & Adjustments	-	-	-	-	
555 916228422	Inc/Dec in Comp Abs Estimates	53,095.00	-	-	-	
SUB 2800	Non-Cash Expense	3,127,428.47	-	-	-	
TOTAL EXPENDITURES		12,864,235.93	10,803,735.78	22,121,443.70	11,433,086.00	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		3,101,632.93	5,161,664.22	(7,293,443.70)	3,309,914.00	
OTHER FINANCING SOURCES (USES)						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
555	63556	Transfer From Water & Sewer Ca	-	-	-	-
555	63714	Transfers From Working Cash Fd	-	-	-	-
SUB 6300	Transfers In/From		-	-	-	-
555	68556	Transfers to Sewer & Water Cap	-	-	3,000,000.00	2,000,000.00
555	68660	Transfers to Safety/Risk Fund	8,743.15	-	-	-
SUB 6800	Transfers Out/To		(8,743.15)	-	(3,000,000.00)	(2,000,000.00)
TOTAL OTHER FINANCING SOURCES			(8,743.15)	-	(3,000,000.00)	(2,000,000.00)

Fund 556 - Sewer & Water Capital Fund

REVENUES

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
556	46100	Interest Earned	-	5,834.00	-	80,000.00
	SUB 4600	Interest	-	5,834.00	-	80,000.00
556	49310	Bond Proceeds	-	15,307,532.00	15,000,000.00	-
	SUB 4900	Other Financing Sources	-	15,307,532.00	15,000,000.00	-
		TOTAL REVENUES	-	15,313,366.00	15,000,000.00	80,000.00

EXPENDITURES

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
556	916024404	Bond Interest Expense	-	197,275.00	-	-
556	916024406	Bond Issuance Expense	-	303,653.00	-	-
556	916024435	Engineering Services	-	-	-	160,000.00
556	916024505	Adelphi Landfill Leachate Disp	-	43,387.00	50,000.00	54,000.00
	SUB 2400	Contractual Services	-	544,315.00	50,000.00	214,000.00
556	916025480	Miscellaneous Expense	-	1,844.00	-	-
	SUB 2500	Commodities	-	1,844.00	-	-
556	916026362	Sewer Vactruck	-	130,000.00	130,000.00	-
556	916026494	Equipment	-	51,000.00	-	400,000.00
556	916026495	Computer Hardware/Equipment	-	272,770.00	394,000.00	-
	SUB 2600	Capital Outlay	-	453,770.00	524,000.00	400,000.00
556	916027016	Wkgn Airport Water Expansion Project	-	-	-	465,000.00
556	916027018	Water Filtration Plant Improv.	-	5,174,850.00	4,000,000.00	4,030,000.00
556	916027043	Water Main Replacements	-	502,008.00	718,808.25	1,441,000.00
556	916027066	Water Distribution Analysis	-	54,002.00	43,748.05	-
556	916027082	Storm Sewer Improvements	-	940,913.00	1,015,759.86	1,000,000.00
556	916027085	Sanitary Sewer Improvements	-	49,467.00	854,240.14	1,000,000.00
556	916027088	Water Main Extensions	-	-	-	200,000.00
556	916027639	Project Additions	-	-	-	642,000.00
556	916027691	Lift Station Repairs	-	26,821.00	500,000.00	-
	SUB 2700	Capital Improvements	-	6,748,061.00	7,132,556.30	8,778,000.00
		TOTAL EXPENDITURES	-	7,747,990.00	7,706,556.30	9,392,000.00

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	7,565,376.00	7,293,443.70	(9,312,000.00)
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OTHER FINANCING SOURCES (USES)

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
556	63555	Transfers From Sewer/Water Fd.	-	8,963,719.00	3,000,000.00	2,000,000.00
	SUB 6300	Transfers In/From	-	8,963,719.00	3,000,000.00	2,000,000.00
556	68555	Transfers to Water/Sewer Fd	-	200,000.00	-	-
	SUB 6800	Transfers Out/To	-	(200,000.00)	-	-
		TOTAL OTHER FINANCING SOURCES	-	8,763,719.00	3,000,000.00	2,000,000.00

Fund 595 - Motor Vehicle Parking Lot Fund

REVENUES

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
595	30080	Home Rule Retail OccServ. Tax	313,008.00	468,828.00	500,000.00	
	SUB 3000	Tax Collection	313,008.00	468,828.00	500,000.00	600,000.00
595	34024	Fees - Street Meter Parking	156,598.04	60,890.00	180,000.00	160,000.00
595	34025	Fees - Parking Lot C	45,116.15	11,224.00	50,000.00	47,000.00
595	34030	Fees - Parking Lot Mach/Meters	154,095.93	22,061.00	180,000.00	158,000.00
595	34054	Fees - Parking Lot E	60.00	-	-	-
595	34055	Fees - Monthly Prk Pass/Dwntwn	83,499.23	7,816.00	100,000.00	95,000.00
595	34059	Fees - Special Events Parking	139,880.00	40.00	150,000.00	143,000.00
595	34088	Fees - Cellular Telecom/Tower	10,000.00	-	-	-
	SUB 3400	Fees	589,249.35	102,031.00	660,000.00	603,000.00
595	46100	Interest Earned	14,195.82	152.00	10,000.00	15,000.00
	SUB 4600	Interest	14,195.82	152.00	10,000.00	15,000.00
595	46300	Rental Income - Clayton Street	5,344.26	15,750.00	10,000.00	6,000.00
595	46360	Rental Income - Downtown	35,750.00	111,143.00	50,000.00	37,000.00
595	46361	Rental Income-Metra Concession	3,000.00	2,750.00	-	3,000.00
595	48290	Other Reimbursements	-	-	-	-
595	48900	Miscellaneous Revenue	40,131.10	50,195.00	50,000.00	41,000.00
595	48926	Art Studio Income	-	-	-	-
	SUB 4800	Miscellaneous Revenue	84,225.36	179,838.00	110,000.00	87,000.00
TOTAL REVENUES			1,000,678.53	750,849.00	1,280,000.00	1,305,000.00

EXPENDITURES

Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
595	459521211	Maintenance Worker II	66,422.35	68,679.00	66,000.00	69,000.00
595	459521399	Earned Sick Leave Pay Outs	2,319.20	1,094.00	-	3,000.00
595	459521400	Overtime	5,719.55	5,814.00	4,900.00	6,000.00
595	459521401	Double-Time	280.87	4,171.00	2,500.00	-
595	459521413	Tool Allowance	355.00	355.00	1,000.00	1,000.00
595	459521711	Parking Lot Supervisor	71,140.82	73,906.00	72,000.00	77,000.00
595	459521785	Parking Lot Attendants	500.00	-	-	-
	SUB 2100	Personnel Services	146,737.79	154,019.00	146,400.00	156,000.00
595	459522456	Hospitalization	44,416.80	40,293.00	27,000.00	50,400.00
595	459522457	Workmen's Compensation	(1,756.77)	1,387.00	2,000.00	4,000.00
595	459522458	Liability Insurance	561.58	6,160.00	7,000.00	4,000.00
595	459522461	Employer Portion-OASDI (FICA)	8,882.27	9,573.00	10,000.00	3,150.00
595	459522462	Employer Portion-Medicare Ex	2,077.31	2,239.00	2,200.00	2,000.00
595	459522467	Life Insurance Premiums	510.69	615.00	500.00	1,000.00
595	459522473	Parking Stipend	-	-	-	-
595	459522610	Employer IMRF	18,361.36	21,052.00	21,000.00	21,450.00
595	459522701	GASB68 Pension Expense	14,978.00	-	-	-
	SUB 2200	Personnel Benefits	88,031.24	81,319.00	69,700.00	86,000.00

Fund 595 - Motor Vehicle Parking Lot Fund

Continued

595 459524014	Bond Issuance Expenses-Variou	-	-	-	-	
595 459524075	Principal Retirement - Bonds	-	-	-	505,000.00	
595 459524076	Lease Payments - Principal	-	568,720.00	710,000.00	204,000.00	
595 459524403	Interest Expense	101,353.00	-	76,000.00	39,000.00	
595 459524405	Bond Service Fees	2,787.50	2,500.00	5,000.00	5,000.00	
595 459524407	Bank Service Charges	12,325.60	2,556.00	25,000.00	2,000.00	
595 459524410	Building & Grounds Maintenance	726.00	-	2,000.00	1,000.00	
595 459524412	Equipment Maintenance	4,113.86	5,326.00	17,700.00	4,000.00	
595 459524423	Telephone	-	-	-	-	
595 459524424	Real Estate Tax	640.94	408.00	1,000.00	1,000.00	
595 459524426	Utilities	12,800.72	24,559.00	42,000.00	13,000.00	
595 459524429	Conference & Travel	-	-	-	-	
595 459524437	Legal Services	1,222.50	6,000.00	6,000.00	2,000.00	
595 459524438	Other Professional Services	420.00	19.00	6,000.00	1,000.00	
595 459524450	Services Provided by GF100	24,000.00	25,200.00	25,200.00	-	
595 459524454	Labor Relations	225.00	-	-	-	
595 459524476	Municipal Audit Expenses	3,984.50	3,814.00	5,000.00	4,000.00	
595 459524490	Risk Premiums	3,636.81	-	5,000.00	4,000.00	
595 459524670	Art Studio Expenses	-	-	-	-	
595 459524801	IT Serv Software & Subscriptio	7,872.24	7,119.00	8,500.00	184,000.00	
595 459524802	IT Serv Hardware & Equipment	-	6,969.00	7,000.00	30,000.00	
595 459524803	IT Serv Utilities & Consulting	5,301.06	11,351.00	9,500.00	30,000.00	
SUB 2400	Contractual Services	181,409.73	664,541.00	950,900.00	1,054,000.00	
595 459525466	Gasoline & Oil	711.94	606.00	1,000.00	1,000.00	
595 459525468	Operating Supplies	2,889.39	5,847.00	9,000.00	3,000.00	
595 459525478	Computer Supplies	-	-	-	-	
595 459525480	Miscellaneous Expense	-	1,248.00	2,000.00	-	
595 459525481	Cash Shortage Expense	-	-	-	-	
595 459525484	Credit Card Fees	568.94	61.00	1,000.00	5,000.00	
595 459525576	Wireless Phone/Internet	50.01	-	-	-	
SUB 2500	Commodities	4,220.28	7,762.00	13,000.00	9,000.00	
595 459526497	Parking Lot Coin Meters	-	32,631.00	1,000,000.00	-	
595 459526492	Improvements	-	-	100,000.00	-	
SUB 2600	Capital Outlay	-	32,631.00	1,100,000.00	-	
595 459527630	Resurfacing Improvements	-	-	650,000.00	-	
SUB 2700	Capital Improvements	-	-	650,000.00	-	
595 459528000	Depreciation Expense	216,633.00	-	-	-	
595 459528100	Bad Debt Expense	-	12,060.00	-	-	
595 459528300	Bank Balance Correction Exp.	-	-	-	-	
595 459528420	F.A. Retirements & Adjustments	-	-	-	-	
595 459528422	Inc/Dec in Comp Abs Estimates	890.00	-	-	-	
595 459528850	Internal Loan Write Off	-	-	-	-	
SUB 2800	Non-Cash Expense	217,523.00	12,060.00	-	-	
TOTAL EXPENDITURES		637,922.04	952,332.00	2,930,000.00	1,305,000.00	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		362,756.49	(201,483.00)	(1,650,000.00)	-	
OTHER FINANCING SOURCES (USES)						
Fund	Detail	Description	FY20	FY21 Unaudited	FY 21 Budget	FY22 Budget
595	63307	Transfers From Fixed Asset Rep	220,000.00	-	650,000.00	-
595	63660	Transfers From Risk Management	16,890.00	-	-	-
SUB 6300	Transfers In/From		236,890.00	-	650,000.00	-
TOTAL OTHER FINANCING SOURCES			236,890.00	-	650,000.00	-