

# INTERNAL SERVICE FUNDS



**WAUKEGAN**  
City of Progress *Illinois*

**PROPOSED BUDGET  
FISCAL YEAR 2022-2023**

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## INTRODUCTION

The City maintains Internal Service Funds to account for services provided between departments on a cost reimbursement basis. This allows for vendors, claims, and settlements to be paid accurately, timely, and in a centralized manner. The City's premiums are run through the Employee Benefit Plan Fund with charges assigned back to the department from which the employee or retiree is associated on a weekly or monthly basis.

Because of the nature of these funds, revenues and expenditures shown below are made up of both *true* revenues and expenditures such as interest revenue or salary expense as well as *contra* revenues and expenditures. These "contra" accounts are not true monies flowing in and out, but rather offsets to an appropriate budget area elsewhere so that the City can move revenues and expenditures to the correct department/function. For example, premiums for a police employee's benefits are originally charged through the internal service funds to keep track of all benefit costs more easily. Thereafter, the contra account is used to offset the expenditure by the internal service fund and subsequently re-charge the benefit premiums to a police expenditure line in the City's General Fund. Because of this, the full revenues and expenditures that are seen below are made up of both *true* and *contra* amounts and will remain close to equal to one another on a year-to-year basis.

The City is exposed to various risks of loss claims related to workers' compensation, property damage, torts, errors and omissions, etc. The financial activity related to these risks are processed through the Safety and Risk Management Fund and then charged back to the appropriate departmental budget to recoup those costs.

In the past, the City of Waukegan also used an Internal Service Fund to budget for Information Technology Costs. The financial activity related to these risks were processed through the IT Internal Service Fund and subsequently charged back to the appropriate departmental budget to recoup those costs. Beginning in FY23, the City has elected to budget IT costs directly within departments rather than through the Internal Service Funds.

### OVERVIEW

The Fiscal Year beginning May 1, 2022 and ending April 30, 2023 (“FY23”) Internal Service Funds budget calls for \$16.17 million in revenue and expenses totaling \$16.15 million. A surplus of \$16.0 thousand is expected in the Internal Service Funds.

<b>INTERNAL SERVICE FUNDS - FY23 BUDGET OVERVIEW</b>	
<b>REVENUES</b>	<b>16,176,000.00</b>
<b>EXPENDITURES</b>	<b>(16,159,200.00)</b>
<b>SURPLUS (DEFICIT) BEFORE TRANSFERS</b>	<b>16,800.00</b>
<b>TRANSFERS IN</b>	<b>-</b>
<b>TRANSFERS OUT</b>	<b>-</b>
<b>SURPLUS (DEFICIT) AFTER TRANSFERS</b>	<b>16,800.00</b>

Actual revenues, expenditures, and transfers for the prior fiscal year, the FY22 original budget, and the FY23 budget are shown on the following page. The remaining pages feature headcount totals and line item detail for the FY23 budget proposal.

## INTERNAL SERVICE FUNDS BUDGET FY2023

### REVENUES

						FY23 v FY22 Budget	
Fund	Detail	Desc	FY21	FY22 OBudget	FY23 Budget Req	\$ Change	% Chg
	SUB 3000	TAX COLLECTION	-	-	(375,000.00)	(375,000.00)	
	SUB 4200	REIMBURSEMENT	(6,588.15)	-	-	-	
	SUB 4600	INTEREST EARNED	(9,635.34)	-	(3,000.00)	(3,000.00)	
	SUB 4800	MISCELLANEOUS REVENUE	(1,026,756.94)	-	(5,450,500.00)	(5,450,500.00)	
	SUB 5800	PREMIUM CONTRIBUTIONS	(7,503,524.13)	(9,348,100.00)	(10,347,500.00)	(999,400.00)	10.7%
	<b>TOTAL 600 REVENUES</b>		<b>(8,546,504.56)</b>	<b>(9,348,100.00)</b>	<b>(16,176,000.00)</b>	<b>(6,827,900.00)</b>	<b>73.0%</b>

### EXPENDITURES BY SUB

						FY23 v FY22 Budget	
Fund	Detail	Desc	FY21	FY22 OBudget	FY23 Budget Req	\$ Change	% Chg
	SUB 2100	PERSONNEL SERVICES	473,913.14	534,000.00	157,400.00	(376,600.00)	(70.5%)
	SUB 2200	PERSONNEL BENEFITS	568,963.76	624,800.00	454,100.00	(170,700.00)	(27.3%)
	SUB 2400	CONTRACTUAL SERVICES	18,514,951.87	17,459,100.00	15,541,700.00	(1,917,400.00)	(11.0%)
	SUB 2500	COMMODITIES	847.39	94,700.00	6,000.00	(88,700.00)	(93.7%)
	SUB 2600	CAPITAL OUTLAY	-	-	-	-	
	SUB 2800	NON-CASH EXPENSE	(7,476,958.28)	(9,364,500.00)	-	9,364,500.00	(100.0%)
	<b>TOTAL 600 EXPENDITURES</b>		<b>12,081,717.88</b>	<b>9,348,100.00</b>	<b>16,159,200.00</b>	<b>6,811,100.00</b>	<b>72.9%</b>

### EXPENDITURES BY FUND

						FY23 v FY22 Budget	
Fund	Detail	Desc	FY21	FY22 OBudget	FY23 Budget Req	\$ Change	% Chg
	660	SAFETY & RISK MANAGEMENT	3,685,515.17	-	5,436,700.00	5,436,700.00	
	680	EMPLOYEE BENEFIT PLAN	8,228,890.02	9,196,400.00	10,576,900.00	1,380,500.00	15.0%
	685	SELF FUNDED FLEX SPENDING	134,254.60	151,700.00	145,600.00	(6,100.00)	(4.0%)
	695	IT INTERNAL SERVICE	33,058.09	-	-	-	
	<b>TOTAL 600 EXPENDITURES</b>		<b>12,081,717.88</b>	<b>9,348,100.00</b>	<b>16,159,200.00</b>	<b>6,811,100.00</b>	<b>72.9%</b>

### EXCESS OF REV OVER EXP

		(3,535,213.32)	-	(16,800.00)	(16,800.00)	
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### OTHER FINANCING SOURCES

						FY23 v FY22 Budget	
Fund	Detail	Desc	FY21	FY22 OBudget	FY23 Budget Req	\$ Change	% Chg
	SUB 6300	TRANSFERS IN	48,119.70	-	-	-	
	SUB 6800	TRANSFERS OUT	-	-	-	-	
	<b>TOTAL OTHER FINANCING</b>		<b>48,119.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>NET CHANGE IN FUND BALANCE</b>	3,487,093.62	121,245.00	<b>16,800.00</b>		
<b>FUND BAL., BEGINNING OF YEAR</b>	(25,812,489.64)	(22,325,396.02)	<b>(22,204,151.02)</b>		
<b>UNREST. FUND BAL., END OF YEAR</b>	<b>(22,325,396.02)</b>	<b>(22,204,151.02)</b>	<b>(22,187,351.02)</b>	<b>16,800.00</b>	<b>0.1%</b>
	FY21	FY22 OBudget	FY23 Budget Req	FB Incr (Decr)	%

## HEADCOUNT

The budgeted headcount for the Internal Service Funds is shown below. The IT Department is being reclassified to the General Fund, so the Risk Management department is the only area that remains in the Internal Service funds. They will add an Office Supervisor in FY23.

Internal Service Funds Central Services						
	FY2020	FY2021	FY2022 Proposed	FY22 Amended	FY2023 Proposed	Change
Assistant IT Director	1.00	1.00	1.00	1.00	-	(1.00)
IT Administrator	1.00	1.00	1.00	1.00	-	(1.00)
Information Sys Director	1.00	1.00	1.00	1.00	-	(1.00)
IT Technician	2.00	3.00	2.00	2.00	-	(2.00)
Office Supervisor	-	-	-	-	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00	-
	<b>6.00</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>2.00</b>	<b>(4.00)</b>

## LINE ITEM DETAIL

FUND 660 - SAFETY & RISK MANAGEMENT					
REVENUES				FY23 v FY22 Budget	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Interest Earned	(9,635.34)	-	(3,000.00)	(3,000.00)	
<b>INTEREST EARNED</b>	<b>(9,635.34)</b>	<b>-</b>	<b>(3,000.00)</b>	<b>(3,000.00)</b>	
Damaged Property Recovery	-	-	-	-	
Restitution Payments	(3,481.80)	-	(1,500.00)	(1,500.00)	
Reimbursement - Worker's Comp.	(35,269.53)	-	(80,000.00)	(80,000.00)	
Reimb. - Settlements/Lawsuits	(158,749.91)	-	(150,000.00)	(150,000.00)	
Liability- Surcharge	-	-	-	-	
W/C- Surcharge	-	-	-	-	
W/C Charges from Depts	-	-	(2,607,000.00)	(2,607,000.00)	
LI Charges from Depts	-	-	(2,607,000.00)	(2,607,000.00)	
Miscellaneous Revenue	(9,560.21)	-	(5,000.00)	(5,000.00)	
<b>MISCELLANEOUS REVENUE</b>	<b>(207,061.45)</b>	<b>-</b>	<b>(5,450,500.00)</b>	<b>(5,450,500.00)</b>	
Liability Premium Insurance	-	-	-	-	
<b>PREMIUM CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL 660 REVENUES</b>	<b>(216,696.79)</b>	<b>-</b>	<b>(5,453,500.00)</b>	<b>(5,453,500.00)</b>	
EXPENDITURES				FY23 v FY22 Budget	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Director of Risk Management	71,257.49	93,000.00	102,400.00	9,400.00	10.1%
Office Supervisor	-	-	55,000.00	55,000.00	
<b>PERSONNEL SERVICES</b>	<b>71,257.49</b>	<b>93,000.00</b>	<b>157,400.00</b>	<b>64,400.00</b>	<b>69.2%</b>

<b>FUND 660 - SAFETY &amp; RISK MANAGEMENT (CONT)</b>					
<b>EXPENDITURES</b>				<b>FY23 v FY22 Budget</b>	
Health Ins Buy Out	1,000.00	-	800.00	800.00	
Hospitalization	-	16,800.00	42,800.00	26,000.00	154.8%
Employer Portion-OASDI (FICA)	4,688.78	7,000.00	9,200.00	2,200.00	31.4%
Employer Portion-Medicare Ex	1,096.56	1,000.00	2,200.00	1,200.00	120.0%
Life Insurance Premiums	295.80	500.00	500.00	-	0.0%
Employer IMRF	11,042.74	11,000.00	17,600.00	6,600.00	60.0%
IL WC Comm Assessment 2702	2,106.03	6,000.00	6,000.00	-	0.0%
<b>PERSONNEL BENEFITS</b>	<b>20,229.91</b>	<b>42,300.00</b>	<b>79,100.00</b>	<b>36,800.00</b>	<b>87.0%</b>
Conference & Travel	-	-	2,500.00	2,500.00	
Training & Schooling	-	-	1,000.00	1,000.00	
Postage	218.24	-	100.00	100.00	
Printing	-	-	500.00	500.00	
Other Professional Services	-	1,000.00	1,000.00	-	0.0%
Membership Dues	-	-	1,000.00	1,000.00	
Declared Emergency Commodities	122,428.75	-	-	-	
Postage	-	-	1,000.00	1,000.00	
Printing	-	-	1,000.00	1,000.00	
Claims Expense	4,174,551.80	2,370,200.00	1,500,000.00	(870,200.00)	(36.7%)
Liability Insurance Premiums	-	-	3,500,000.00	3,500,000.00	
Worker's Compensation Premiums	-	-	179,000.00	179,000.00	
Est. Liability for Claims/IBNR	3,427,259.60	-	-	-	
IT Svcs	-	-	7,100.00	7,100.00	
Insurance Premiums - Stop Loss	-	1,392,800.00	-	(1,392,800.00)	(100.0%)
Employee Physical/Med Treatmnt	-	-	-	-	
<b>CONTRACTUAL SERVICES</b>	<b>7,724,458.39</b>	<b>3,764,000.00</b>	<b>5,194,200.00</b>	<b>1,430,200.00</b>	<b>38.0%</b>
Office Supplies	42.07	1,000.00	1,000.00	-	0.0%
Gasoline & Oil	7.35	-	-	-	
Computer Supplies	-	-	2,500.00	2,500.00	
Miscellaneous Expense	385.00	1,000.00	-	(1,000.00)	(100.0%)
Cash Shortage Expense	(2.92)	-	-	-	
Operating Supplies	-	-	1,500.00	1,500.00	
Office Supplies	-	-	1,000.00	1,000.00	
<b>COMMODITIES</b>	<b>431.50</b>	<b>2,000.00</b>	<b>6,000.00</b>	<b>4,000.00</b>	<b>200.0%</b>
Bad Debt Expense	5,362.50	-	-	-	
Inc/Dec in Comp Abs Gen Govt	(6,558.00)	-	-	-	
Contra Claims Revenue	264,776.49	-	-	-	
Contra Claims Expense	(4,394,443.11)	(3,901,300.00)	-	3,901,300.00	(100.0%)
<b>NON-CASH EXPENSE</b>	<b>(4,130,862.12)</b>	<b>(3,901,300.00)</b>	<b>-</b>	<b>3,901,300.00</b>	<b>(100.0%)</b>
<b>TOTAL 660 EXPENDITURES</b>	<b>3,685,515.17</b>	<b>-</b>	<b>5,436,700.00</b>	<b>5,436,700.00</b>	
<b>EXCESS OF REV OVER EXP</b>	<b>(3,468,818.38)</b>	<b>-</b>	<b>16,800.00</b>	<b>16,800.00</b>	
<b>OTHER FINANCING SOURCES</b>				<b>FY23 v FY22 Budget</b>	
<b>Description</b>	<b>FY21</b>	<b>FY22 OBudget</b>	<b>FY23 Budget</b>	<b>\$ Change</b>	<b>% Chg</b>
Transfers From General Fund	(48,119.70)	-	-	-	
<b>TRANSFERS IN</b>	<b>48,119.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL OTHER FINANCING</b>	<b>48,119.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET CHANGE IN FUND BALANCE</b>	3,420,698.68	-	16,800.00		
<b>FUND BAL., BEGINNING OF YEAR</b>	(24,973,914.00)	(21,553,215.32)	(21,553,215.32)		
<b>UNREST. FUND BAL., END OF YEAR</b>	<b>(21,553,215.32)</b>	<b>(21,553,215.32)</b>	<b>(21,536,415.32)</b>	<b>16,800.00</b>	<b>0.1%</b>
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget</i>	<i>FB (Incr) Decr</i>	<i>%</i>



<b>FUND 680 - EMPLOYEE BENEFIT PLAN</b>					
<b>REVENUES</b>				<b>FY23 v FY22 Budget</b>	
<b>Description</b>	<b>FY21</b>	<b>FY22 OBudget</b>	<b>FY23 Budget</b>	<b>\$ Change</b>	<b>% Chg</b>
Property Tax - PSEBA	-	-	(375,000.00)	(375,000.00)	
<b>TAX COLLECTION</b>	<b>-</b>	<b>-</b>	<b>(375,000.00)</b>	<b>(375,000.00)</b>	
Change in Amt Due to Ins Provi	(819,695.07)	-	-	-	
<b>MISCELLANEOUS REVENUE</b>	<b>(819,695.07)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Employee Contrib. - PPO Plan	(278,798.17)	(324,000.00)	(364,000.00)	(40,000.00)	12.3%
Employee Contrib - Dental PPO	(33,708.72)	(38,000.00)	(38,000.00)	-	0.0%
Employee Contrib. HMO Plan	(321,746.28)	(342,000.00)	(409,000.00)	(67,000.00)	19.6%
Employee Contrib - Dental HMO	(2,155.73)	(1,000.00)	(3,000.00)	(2,000.00)	200.0%
City Contrib. - PPO Plan	(2,160,058.31)	(3,000,000.00)	(3,478,350.00)	(478,350.00)	15.9%
City Contrib - Dental PPO	(293,165.37)	(338,700.00)	(346,900.00)	(8,200.00)	2.4%
City Contrib. - HMO Plan	(2,554,877.23)	(3,100,000.00)	(3,478,350.00)	(378,350.00)	12.2%
City Contrib - Dental HMO	(19,478.20)	(2,800.00)	(22,100.00)	(19,300.00)	689.3%
City Contrib - MOE Fringe Plan	(1,648,928.00)	(1,750,000.00)	(1,818,200.00)	(68,200.00)	3.9%
Employer Contrib. - Life Ins.	(62,944.15)	(129,000.00)	(74,000.00)	55,000.00	(42.6%)
Employee Contrib. - AFLAC	13,359.13	(170,900.00)	(170,000.00)	900.00	(0.5%)
Insurance EE Independent Life	-	-	-	-	
Eye Med Vision EE Contribution	-	-	-	-	
<b>PREMIUM CONTRIBUTIONS</b>	<b>(7,362,501.03)</b>	<b>(9,196,400.00)</b>	<b>(10,201,900.00)</b>	<b>(1,005,500.00)</b>	<b>10.9%</b>
<b>TOTAL 680 REVENUES</b>	<b>(8,182,196.10)</b>	<b>(9,196,400.00)</b>	<b>(10,576,900.00)</b>	<b>(1,380,500.00)</b>	<b>15.0%</b>
<b>EXPENDITURES</b>				<b>FY23 v FY22 Budget</b>	
<b>Description</b>	<b>FY21</b>	<b>FY22 OBudget</b>	<b>FY23 Budget</b>	<b>\$ Change</b>	<b>% Chg</b>
PSEBA-Health Premiums	378,373.74	376,000.00	375,000.00	(1,000.00)	(0.3%)
<b>PERSONNEL BENEFITS</b>	<b>378,373.74</b>	<b>376,000.00</b>	<b>375,000.00</b>	<b>(1,000.00)</b>	<b>(0.3%)</b>
Dental Insurance Premiums	348,508.02	380,500.00	410,000.00	29,500.00	7.8%
Insurance Premiums - Life	62,944.15	299,900.00	74,000.00	(225,900.00)	(75.3%)
Refund Expense	-	-	-	-	
HMO/PPO Premium Expense	1,648,928.00	1,750,000.00	1,818,200.00	68,200.00	3.9%
HMO/PPO Premium Expense	5,315,479.99	6,290,000.00	7,629,700.00	1,339,700.00	21.3%
AFLAC Premiums	-	-	170,000.00	170,000.00	
Insurance Admin. Services	82,154.94	100,000.00	100,000.00	-	0.0%
<b>CONTRACTUAL SERVICES</b>	<b>7,458,015.10</b>	<b>8,820,400.00</b>	<b>10,201,900.00</b>	<b>1,381,500.00</b>	<b>15.7%</b>
Contra Claims Expense	392,501.18	-	-	-	
<b>NON-CASH EXPENSE</b>	<b>392,501.18</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL 680 EXPENDITURES</b>	<b>8,228,890.02</b>	<b>9,196,400.00</b>	<b>10,576,900.00</b>	<b>1,380,500.00</b>	<b>15.0%</b>
<b>EXCESS OF REV OVER EXP</b>	<b>(46,693.92)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL OTHER FINANCING</b>					
<b>Description</b>	<b>FY21</b>	<b>FY22 OBudget</b>	<b>FY23 Budget</b>		
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET CHANGE IN FUND BALANCE</b>	46,693.92	-	-		
<b>FUND BAL., BEGINNING OF YEAR</b>	(814,233.59)	(767,539.67)	(767,539.67)		
<b>UNREST. FUND BAL., END OF YEAR</b>	(767,539.67)	(767,539.67)	(767,539.67)	-	0.0%
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget</i>	<i>FB (Incr) Decr</i>	<i>%</i>

<b>FUND 685 - SELF FUNDED FLEX SPENDING</b>					
<b>REVENUES</b>				<b>FY23 v FY22 Budget</b>	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Medical Saving Employee Contr.	(126,419.98)	(137,000.00)	(140,000.00)	(3,000.00)	2.2%
Dependent Care Employee Contr.	(14,603.12)	(14,700.00)	(5,600.00)	9,100.00	(61.9%)
<b>PREMIUM CONTRIBUTIONS</b>	<b>(141,023.10)</b>	<b>(151,700.00)</b>	<b>(145,600.00)</b>	<b>6,100.00</b>	<b>(4.0%)</b>
<b>TOTAL 685 REVENUES</b>	<b>(141,023.10)</b>	<b>(151,700.00)</b>	<b>(145,600.00)</b>	<b>6,100.00</b>	<b>(4.0%)</b>
<b>EXPENDITURES</b>				<b>FY23 v FY22 Budget</b>	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Insurance Admin. Services	6,877.50	7,000.00	5,600.00	(1,400.00)	(20.0%)
Claims Expense-MSA	127,376.39	144,700.00	140,000.00	(4,700.00)	(3.2%)
<b>CONTRACTUAL SERVICES</b>	<b>134,253.89</b>	<b>151,700.00</b>	<b>145,600.00</b>	<b>(6,100.00)</b>	<b>(4.0%)</b>
Miscellaneous Expense	0.71	-	-	-	
<b>COMMODITIES</b>	<b>0.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL 685 EXPENDITURES</b>	<b>134,254.60</b>	<b>151,700.00</b>	<b>145,600.00</b>	<b>(6,100.00)</b>	<b>(4.0%)</b>
<b>EXCESS OF REV OVER EXP</b>	<b>6,768.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OTHER FINANCING SOURCES</b>				<b>FY23 v FY22 Budget</b>	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET CHANGE IN FUND BALANCE</b>	(6,768.50)	-	-		
<b>FUND BAL., BEGINNING OF YEAR</b>	(24,342.06)	(31,110.56)	(31,110.56)		
<b>UNREST. FUND BAL., END OF YEAR</b>	<b>(31,110.56)</b>	<b>(31,110.56)</b>	<b>(31,110.56)</b>	<b>-</b>	<b>0.0%</b>
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget</i>	<i>FB (Incr) Decr</i>	<i>%</i>

<b>FUND 695 - IT INTERNAL SERVICE</b>					
<i>No FY23 Budget as this is moving to Function 37 in the General Fund</i>					
<b>REVENUES</b>				<b>FY23 v FY22 Budget</b>	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Equipment Reimbursement	(6,588.15)	-	-	-	
<b>REIMBURSEMENT</b>	<b>(6,588.15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Miscellaneous Revenue	(0.42)	-	-	-	
<b>MISCELLANEOUS REVENUE</b>	<b>(0.42)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL 695 REVENUES</b>	<b>(6,588.57)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>				<b>FY23 v FY22 Budget</b>	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Earned Sick Leave Pay Outs	4,190.68	-	-	-	
Systems Administrator/Operator	176,615.21	162,000.00	-	(162,000.00)	(100.0%)
Office Supervisor	37,929.18	-	-	-	
Management Info. Sys. Director	133,958.70	132,000.00	-	(132,000.00)	(100.0%)
Comm/Utilities Manager	36,230.80	-	-	-	
Assistant IT Director	-	92,000.00	-	(92,000.00)	(100.0%)
IT Technician	10,148.49	55,000.00	-	(55,000.00)	(100.0%)
IT Administrator	3,582.59	-	-	-	
<b>PERSONNEL SERVICES</b>	<b>402,655.65</b>	<b>441,000.00</b>	<b>-</b>	<b>(441,000.00)</b>	<b>(100.0%)</b>

**FUND 695 - IT INTERNAL SERVICE (CONT)**

*No FY23 Budget as this is moving to Function 37 in the General Fund*

Health Ins Buy Out	520.75	650.00		(650.00)	(100.0%)
Hospitalization	79,364.46	104,900.00		(104,900.00)	(100.0%)
Employer Portion-OASDI (FICA)	25,191.67	37,550.00		(37,550.00)	(100.0%)
Employer Portion-Medicare Ex	5,891.51	8,800.00		(8,800.00)	(100.0%)
Life Insurance Premiums	1,764.36	1,600.00		(1,600.00)	(100.0%)
Employer IMRF	57,627.36	53,000.00		(53,000.00)	(100.0%)
<b>PERSONNEL BENEFITS</b>	<b>170,360.11</b>	<b>206,500.00</b>	<b>-</b>	<b>(206,500.00)</b>	<b>(100.0%)</b>
Citywide IT Services	-	826,455.00		(826,455.00)	(100.0%)
Central Admin IT Services	247,248.69	103,142.00		(103,142.00)	(100.0%)
Building Dept IT Services	113,487.20	306,171.00		(306,171.00)	(100.0%)
Fire Dept IT Services	105,709.90	144,134.00		(144,134.00)	(100.0%)
Police Dept IT Services	270,550.53	205,418.00		(205,418.00)	(100.0%)
Planning Dept IT Services	3,358.72	6,571.00		(6,571.00)	(100.0%)
Public Works IT Services	113,704.03	174,119.00		(174,119.00)	(100.0%)
E911 IT Services	1,067,062.24	1,745,000.00		(1,745,000.00)	(100.0%)
Other Special IT Services	-	-		-	
Water & Sewer IT Services	108,543.22	139,319.00		(139,319.00)	(100.0%)
Water Collection IT Services	243,596.26	89,000.00		(89,000.00)	(100.0%)
Parking IT Services	21,455.46	210,371.00		(210,371.00)	(100.0%)
CDBG IT Services	6,325.95	12,000.00		(12,000.00)	(100.0%)
Local Forfeiture IT Services	33,333.98	428,000.00		(428,000.00)	(100.0%)
Asset Forfeiture IT Services	417,719.10	64,000.00		(64,000.00)	(100.0%)
Prisoner Review/DUI	1,438.97	7,000.00		(7,000.00)	(100.0%)
Vacant Structure IT Services	60,500.00	-		-	
Bank Service Charges	104.87	500.00		(500.00)	(100.0%)
Equipment Maintenance	260,931.94	89,800.00		(89,800.00)	(100.0%)
Telephone	37,714.31	11,000.00		(11,000.00)	(100.0%)
Rental/Lease Purchase	7,015.86	-		-	
Training & Schooling	2,325.00	10,000.00		(10,000.00)	(100.0%)
Postage	-	950.00		(950.00)	(100.0%)
Other Professional Services	76,048.26	150,000.00		(150,000.00)	(100.0%)
Employee Physical/Med Treatmnt	50.00	50.00		(50.00)	(100.0%)
<b>CONTRACTUAL SERVICES</b>	<b>3,198,224.49</b>	<b>4,723,000.00</b>	<b>-</b>	<b>(4,723,000.00)</b>	<b>(100.0%)</b>
Office Supplies	375.38	3,000.00		(3,000.00)	(100.0%)
Gasoline & Oil	39.80	-		-	
Computer Supplies	-	89,700.00		(89,700.00)	(100.0%)
<b>COMMODITIES</b>	<b>415.18</b>	<b>92,700.00</b>	<b>-</b>	<b>(92,700.00)</b>	<b>(100.0%)</b>
Inc/Dec in Comp Abs Gen Govt	(2,395.80)	-		-	
Contra Claims Expense	(3,736,201.54)	(5,463,200.00)		5,463,200.00	(100.0%)
<b>NON-CASH EXPENSE</b>	<b>(3,738,597.34)</b>	<b>(5,463,200.00)</b>	<b>-</b>	<b>5,463,200.00</b>	<b>(100.0%)</b>
<b>TOTAL 695 EXPENDITURES</b>	<b>33,058.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>EXCESS OF REV OVER EXP</b>	<b>(26,469.52)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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<b>OTHER FINANCING SOURCES</b>				<b>FY23 v FY22 Budget</b>	
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>NET CHANGE IN FUND BALANCE</b>	26,469.52	-	-		
<b>FUND BAL., BEGINNING OF YEAR</b>	0.01	26,469.53	<b>26,469.53</b>		
<b>UNREST. FUND BAL., END OF YEAR</b>	<b>26,469.53</b>	<b>26,469.53</b>	<b>26,469.53</b>	<b>-</b>	<b>0.0%</b>
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget</i>	<i>FB (Incr) Decr</i>	<i>%</i>