

# ENTERPRISE FUNDS



**WAUKEGAN**  
*City of Progress Illinois*

## PROPOSED BUDGET FISCAL YEAR 2022-2023

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## 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 2022-23 (“FY23”) Enterprise Funds budget calls for \$16.8 million in revenues and expenses totaling nearly \$34.0 million. Transfers into the water & sewer capital fund from the water and sewer operating fund of \$13.0 million net to \$0, meaning the Enterprise Funds are expected to finish FY23 with a deficit just shy of \$17.0 million.

<b>ENTERPRISE FUNDS - FY23 BUDGET OVERVIEW</b>	
<b>REVENUES</b>	<b>16,801,900.00</b>
<b>EXPENSES</b>	<b>(33,799,200.00)</b>
<b>SURPLUS (DEFICIT) BEFORE TRANSFERS</b>	<b>(16,997,300.00)</b>
<b>TRANSFERS IN</b>	<b>13,000,000.00</b>
<b>TRANSFERS OUT</b>	<b>(13,000,000.00)</b>
<b>SURPLUS (DEFICIT) AFTER TRANSFERS</b>	<b>(16,997,300.00)</b>

## DISCUSSION

Total revenues are estimated to reach \$16.8 million for FY23. There is no plan to have Water & Sewer Bonds issued in the coming year, thus estimated revenues are heavily exceeded by expenditures as we use our previously issued debt monies. Water sales make up the bulk of total revenues in this area, and we expect them to increase by 7.7% as we revert to normal operations regarding water billing and water shut-offs. Other notable variances in revenue projections include permits and fees, which are expected to decrease versus the FY22 Budget

by 42.9% and 40.8%, respectively. Rental income is expecting a 126.3% increase in FY23, while charges received from late payments is expecting only a moderate increase of 5.4% due to prior years' underperformances. Interest earned is anticipated to decrease due to the decrease in cash balances from not issuing bonds in FY23.

On the expense side, personnel services and benefits are projected to increase by 13.3%. This increase is largely due to many vacant maintenance worker and laborer positions within the enterprise funds driving FY23 salaries and benefits numbers upwards. The water and sewer salaries and benefits are always dictated by collective bargaining agreements, which further increases salary totals. Contractual services include bonded debt service and lease payments, and are expected to decline \$0.5 million, or 7.7%. Commodities are showing a large increase of \$0.5 million, or 86.5%, compared to the FY22 Budget. This increase is highlighted by high gasoline prices, increases in credit card billing to a new vendor for water collections, a new parking meter electronic system, and a general increase to operating supplies. Capital outlay purchases for FY23 include new vehicles for \$0.4 million.

Major capital improvements are planned in FY23 for water and sewer projects. Complete descriptions can be found for each on individual capital project pages. In total, \$19.7 million in capital improvement projects are earmarked, with major projects including raw water pumping station improvements, a new chlorine gas scrubber, SCADA system improvements, River Road water mains, repairs to the west reservoir, lead pipe removal and replacement, and expansions to the Waukegan Airport water system.

\$13.0 million is projected in transfers-in / out as we plan to move water & sewer bond funds from the water & sewer operating fund to the water & sewer capital fund.

Actual revenues, expenses, and transfers for the prior fiscal year, the FY22 original budget, and the FY23 budget are shown on the following page. See the remaining pages for headcount numbers and line item detail for the FY23 budget proposal.

## ENTERPRISE FUNDS BUDGET FY2023

### REVENUES

						FY23 v FY22 Budget	
Fund	Detail	Desc	FY21	FY22 OBudget	FY23 Budget Req	\$ Change	% Chg
	SUB 3000	TAX COLLECTION	(499,992.00)	(600,000.00)	(600,000.00)	-	0.0%
	SUB 3200	PERMITS	(79,571.00)	(126,000.00)	(72,000.00)	54,000.00	(42.9%)
	SUB 3400	FEES	(115,936.77)	(617,000.00)	(365,500.00)	251,500.00	(40.8%)
	SUB 4400	INTERGOVERNMENTAL SERVICES	-	-	-	-	
	SUB 4600	INTEREST EARNED	(57,701.34)	(95,000.00)	(17,600.00)	77,400.00	(81.5%)
	SUB 4630	RENTAL INCOME	(159,642.71)	(46,000.00)	(104,100.00)	(58,100.00)	126.3%
	SUB 4800	MISCELLANEOUS REVENUE	(45,473.06)	(60,000.00)	(1,000.00)	59,000.00	(98.3%)
	SUB 4900	OTHER FINANCING SOURCES	(99.42)	-	-	-	
	SUB 5200	SEWER & WATER SALES	(15,247,677.62)	(14,131,000.00)	(15,224,600.00)	(1,093,600.00)	7.7%
	SUB 5500	SEWER & WATER CHARGES	(147,326.22)	(192,000.00)	(142,100.00)	49,900.00	(26.0%)
	SUB 5700	CHARGES - LATE PAYMENT / PENALTY	(271,105.12)	(261,000.00)	(275,000.00)	(14,000.00)	5.4%
		<b>TOTAL 500 REVENUES</b>	<b>(16,624,525.26)</b>	<b>(16,128,000.00)</b>	<b>(16,801,900.00)</b>	<b>(673,900.00)</b>	<b>4.2%</b>

### EXPENSES BY SUB

						FY23 v FY22 Budget	
Fund	Detail	Desc	FY21	FY22 OBudget	FY23 Budget Req	\$ Change	% Chg
	SUB 2100	PERSONNEL SERVICES	3,088,975.70	3,612,000.00	3,710,700.00	98,700.00	2.7%
	SUB 2200	PERSONNEL BENEFITS	1,303,291.40	1,676,000.00	2,280,100.00	604,100.00	36.0%
	SUB 2400	CONTRACTUAL SERVICES	4,290,433.84	7,011,100.00	6,473,300.00	(537,800.00)	(7.7%)
	SUB 2500	COMMODITIES	721,503.55	653,000.00	1,218,100.00	565,100.00	86.5%
	SUB 2600	CAPITAL OUTLAY	486,401.12	400,000.00	1,011,000.00	611,000.00	152.8%
	SUB 2700	CAPITAL IMPROVEMENTS	7,144,248.20	8,778,000.00	19,106,000.00	10,328,000.00	117.7%
	SUB 2800	NON-CASH EXPENSE	(4,496,309.34)	-	-	-	
		<b>TOTAL 500 EXPENSES</b>	<b>12,538,544.47</b>	<b>22,130,100.00</b>	<b>33,799,200.00</b>	<b>11,669,100.00</b>	<b>52.7%</b>

### EXPENSES BY FUND

						FY23 v FY22 Budget	
Fund	Detail	Desc	FY21	FY22 OBudget	FY23 Budget Req	\$ Change	% Chg
	555	SEWER & WATER	3,829,345.56	11,433,100.00	12,472,300.00	1,039,200.00	9.1%
	556	SEWER & WATER CAPITAL	8,084,281.88	9,392,000.00	19,773,000.00	10,381,000.00	110.5%
	595	MOTOR VEHICLE PARKING LOT	624,917.03	1,305,000.00	1,553,900.00	248,900.00	19.1%
		<b>TOTAL 500 EXPENSES</b>	<b>12,538,544.47</b>	<b>22,130,100.00</b>	<b>33,799,200.00</b>	<b>11,669,100.00</b>	<b>52.7%</b>

<b>EXCESS OF REV OVER EXP</b>	<b>4,085,980.79</b>	<b>(6,002,100.00)</b>	<b>(16,997,300.00)</b>	<b>(10,995,200.00)</b>	<b>183.2%</b>
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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	9,815,719.15	2,000,000.00	13,000,000.00	11,000,000.00	550.0%
	SUB 6800	TRANSFERS OUT	(9,165,719.15)	(2,000,000.00)	(13,000,000.00)	(11,000,000.00)	550.0%
		<b>TOTAL OTHER FINANCING</b>	<b>650,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>NET CHANGE IN FUND BALANCE</b>	4,735,980.79	(6,002,100.00)	<b>(16,997,300.00)</b>		
<b>CASH &amp; EQUIV., BEG. OF YEAR</b>	52,763,516.61	57,499,497.40	<b>51,497,397.40</b>		
<b>CASH &amp; EQUIV., END OF YEAR</b>	<b>57,499,497.40</b>	<b>51,497,397.40</b>	<b>34,500,097.40</b>	<b>(16,997,300.00)</b>	<b>33.0%</b>
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget Req</i>	<i>FB Incr (Decr)</i>	<i>%</i>

## HEADCOUNT

The budgeted headcount for the enterprise funds is shown below. The proposed headcount for FY23 is 52.0 full-time equivalents (FTE) for the Enterprise Funds. Overall, the water collections department in the General Fund saw an increase of one headcount while public works lost one individual. The parking fund, housed in the police department, will not change in the upcoming year.

<b>Enterprise Funds Central Services</b>						
	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u> <u>Proposed</u>	<u>FY22</u> <u>Amended</u>	<u>FY2023</u> <u>Proposed</u>	<u>Change</u>
Admin Asst - W/S	-	-	1.00	1.00	1.00	-
Clerical Tech - W/S	3.00	3.00	3.00	3.00	3.00	-
Deputy Clerk - Motor Veh.	-	-	-	-	-	-
Finance Coordinator - W/S	1.00	1.00	1.00	1.00	2.00	1.00
Senior Accountant - W/S	1.00	1.00	-	-	-	-
Staff Accountant - W/S	2.00	2.00	2.00	2.00	2.00	-
	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>

<b>Enterprise Funds Police Department</b>						
	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u> <u>Proposed</u>	<u>FY22</u> <u>Amended</u>	<u>FY2023</u> <u>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	-
	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

<b>Enterprise Funds Public Works</b>						
	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u> <u>Proposed</u>	<u>FY22</u> <u>Amended</u>	<u>FY2023</u> <u>Proposed</u>	<u>Change</u>
Admin Asst - WS	1.00	1.00	1.00	1.00	1.00	-
Utility Manager- WS	1.00	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	-	-	-	-	-
Laborer - WS	9.00	9.00	10.00	10.00	10.00	-
Maintenance Worker - WS	20.00	20.00	19.00	19.00	19.00	-
Mechanic / Welder - WS	1.00	1.00	1.00	1.00	1.00	-
Office Supervisor - WS	1.00	1.00	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	4.00	4.00	4.00	4.00	-
Water Plant Superintendent - WS	1.00	1.00	1.00	1.00	1.00	-
	<b>44.00</b>	<b>43.00</b>	<b>43.00</b>	<b>43.00</b>	<b>42.00</b>	<b>(1.00)</b>



**LINE ITEM DETAIL**

<b>FUND 555 - SEWER &amp; WATER</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>
Permits - Solar	-	(48,000.00)	-	48,000.00	(100.0%)
Permits - Sanitary Connection	(10,607.00)	(7,000.00)	(5,000.00)	2,000.00	(28.6%)
Permits - Water Connection	(42,912.00)	(39,000.00)	(40,000.00)	(1,000.00)	2.6%
Permits - Water Meter	(16,034.00)	(17,000.00)	(15,000.00)	2,000.00	(11.8%)
Permits - Water Copperhorn	(418.00)	(1,000.00)	(500.00)	500.00	(50.0%)
Permits - Water Shed Devlpmt.	(9,600.00)	(12,000.00)	(11,500.00)	500.00	(4.2%)
Permits - Sewer Repair	-	(2,000.00)	-	2,000.00	(100.0%)
<b>PERMITS</b>	<b>(79,571.00)</b>	<b>(126,000.00)</b>	<b>(72,000.00)</b>	<b>54,000.00</b>	<b>(42.9%)</b>
Fees - Water Tap-On	(1,000.00)	(3,000.00)	(1,000.00)	2,000.00	(66.7%)
Fees - Parkway Openings	(6,700.00)	(4,000.00)	(4,000.00)	-	0.0%
Fees - Storm Sewer Connection	(7,200.00)	(6,000.00)	(6,000.00)	-	0.0%
Fees - Cellular Telecom/Tower	-	(1,000.00)	-	1,000.00	(100.0%)
<b>FEES</b>	<b>(14,900.00)</b>	<b>(14,000.00)</b>	<b>(11,000.00)</b>	<b>3,000.00</b>	<b>(21.4%)</b>
GRANT- Federal	-	-	-	-	
<b>INTERGOVERNMENTAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Interest Earned	(51,716.01)	-	(10,000.00)	(10,000.00)	
<b>INTEREST EARNED</b>	<b>(51,716.01)</b>	<b>-</b>	<b>(10,000.00)</b>	<b>(10,000.00)</b>	
Reimbursement - PW Services	-	(10,000.00)	-	10,000.00	(100.0%)
Sale of Labor & Materials	(125.00)	-	-	-	
Miscellaneous Revenue	(45,303.52)	(9,000.00)	(1,000.00)	8,000.00	(88.9%)
<b>MISCELLANEOUS REVENUE</b>	<b>(45,428.52)</b>	<b>(19,000.00)</b>	<b>(1,000.00)</b>	<b>18,000.00</b>	<b>(94.7%)</b>
Contributions - Developer	-	-	-	-	
Dividend Income	(99.42)	-	-	-	
Bond Proceeds	-	-	-	-	
<b>OTHER FINANCING SOURCES</b>	<b>(99.42)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Sales - Metered Water/Sewer Spec	-	-	-	-	
Sales - Metered Water	(377,251.04)	(181,000.00)	(260,000.00)	(79,000.00)	43.6%
Sales - Met. Water-Out of City	(2,920,223.55)	(1,623,000.00)	(1,950,000.00)	(327,000.00)	20.1%
Sales - Metered Water & Sewer	(11,912,790.02)	(12,291,000.00)	(12,980,000.00)	(689,000.00)	5.6%
Sales - Service Billings	(13,201.75)	(9,000.00)	(10,000.00)	(1,000.00)	11.1%
Sales - Sewer Only	(7,757.04)	(6,000.00)	(8,000.00)	(2,000.00)	33.3%
Sales - 72 Hr. Water Turn On	(550.00)	(1,000.00)	(1,000.00)	-	0.0%
Sales - Hydrant Usage	(5,952.00)	(11,000.00)	(6,200.00)	4,800.00	(43.6%)
NSF Check Fees	(9,975.00)	(9,000.00)	(10,400.00)	(1,400.00)	15.6%
Dispute Adjustment	22.78	-	1,000.00	1,000.00	
<b>SEWER &amp; WATER SALES</b>	<b>(15,247,677.62)</b>	<b>(14,131,000.00)</b>	<b>(15,224,600.00)</b>	<b>(1,093,600.00)</b>	<b>7.7%</b>
Closing Letter Fee	(106,700.00)	(98,000.00)	(112,100.00)	(14,100.00)	14.4%
Closing Ltr Reissue Fee	(6,126.22)	(7,000.00)	(5,000.00)	2,000.00	(28.6%)
Water Shut-Off Charges	(34,500.00)	(87,000.00)	(25,000.00)	62,000.00	(71.3%)
Water Sample Analysis Fee	-	-	-	-	
<b>SEWER &amp; WATER CHARGES</b>	<b>(147,326.22)</b>	<b>(192,000.00)</b>	<b>(142,100.00)</b>	<b>49,900.00</b>	<b>(26.0%)</b>
Charges-Late Payment/Penalties	(271,105.12)	(261,000.00)	(275,000.00)	(14,000.00)	5.4%
<b>CHARGES - LATE PAYMENT / PENALTY</b>	<b>(271,105.12)</b>	<b>(261,000.00)</b>	<b>(275,000.00)</b>	<b>(14,000.00)</b>	<b>5.4%</b>
<b>TOTAL 555 REVENUES</b>	<b>(15,857,823.91)</b>	<b>(14,743,000.00)</b>	<b>(15,735,700.00)</b>	<b>(992,700.00)</b>	<b>6.7%</b>

FUND 555 - SEWER & WATER - CONT					
EXPENSES				FY23 v FY22 Budget	
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Laborer	198,331.52	141,000.00	143,800.00	2,800.00	2.0%
Maintenance Worker II	192,006.45	198,000.00	338,100.00	140,100.00	70.8%
Maintenance Worker III	52,539.97	68,000.00	72,800.00	4,800.00	7.1%
Earned Sick Leave Pay Outs	3,501.76	2,000.00	2,000.00	-	0.0%
Overtime	12,267.02	25,000.00	22,000.00	(3,000.00)	(12.0%)
Double-Time	5,591.46	9,000.00	20,000.00	11,000.00	122.2%
On-Call Pay	18,067.74	17,000.00	17,000.00	-	0.0%
Tool Allowance	2,395.00	2,000.00	2,000.00	-	0.0%
Public Works Supervisor II	78,448.84	76,000.00	84,700.00	8,700.00	11.4%
Laborer	41,153.13	47,000.00	-	(47,000.00)	(100.0%)
Maintenance Worker II	198,230.58	204,000.00	341,000.00	137,000.00	67.2%
Earned Sick Leave Pay Outs	-	-	500.00	500.00	
Overtime	1,730.42	5,000.00	3,000.00	(2,000.00)	(40.0%)
Double-Time	277.53	2,000.00	2,000.00	-	0.0%
On-Call Pay	7,443.77	7,000.00	7,000.00	-	0.0%
Tool Allowance	895.00	1,000.00	1,000.00	-	0.0%
Public Works Supervisor II	79,933.83	76,000.00	85,100.00	9,100.00	12.0%
Administrative Assistant I	62,126.30	64,000.00	67,500.00	3,500.00	5.5%
Laborer	-	47,000.00	140,300.00	93,300.00	198.5%
Maintenance Worker II	422,736.11	594,000.00	401,100.00	(192,900.00)	(32.5%)
Earned Sick Leave Pay Outs	695.92	-	1,000.00	1,000.00	
Overtime	19,301.43	32,000.00	22,900.00	(9,100.00)	(28.4%)
Double-Time	11,878.20	14,000.00	14,000.00	-	0.0%
On-Call Pay	9,696.96	10,000.00	10,000.00	-	0.0%
Tool Allowance	1,795.00	2,000.00	2,000.00	-	0.0%
Public Works Supervisor II	73,148.35	162,000.00	76,800.00	(85,200.00)	(52.6%)
Laborer	124,697.45	141,000.00	94,500.00	(46,500.00)	(33.0%)
Maintenance Worker II	56,931.47	198,000.00	256,000.00	58,000.00	29.3%
Back Flow Coordinator	84,976.50	88,000.00	89,800.00	1,800.00	2.0%
Earned Sick Leave Pay Outs	5,394.01	2,000.00	500.00	(1,500.00)	(75.0%)
Overtime	20,242.19	12,000.00	15,000.00	3,000.00	25.0%
Double-Time	15,939.34	11,000.00	12,000.00	1,000.00	9.1%
Female Search/Double Back Pay	780.00	1,000.00	1,000.00	-	0.0%
On-Call Pay	5,927.58	4,000.00	4,000.00	-	0.0%
Tool Allowance	895.00	1,000.00	1,000.00	-	0.0%
Office Supervisor	71,069.89	67,000.00	74,800.00	7,800.00	11.6%
Public Works Supervisor II	37,296.21	-	-	-	
Water Plant Superintendent	103,442.54	104,000.00	106,500.00	2,500.00	2.4%
Comm/Utilities Manager	-	76,000.00	-	(76,000.00)	(100.0%)
Laborer	45,103.83	47,000.00	-	(47,000.00)	(100.0%)
Maintenance Worker II	142,308.35	132,000.00	197,900.00	65,900.00	49.9%
Water Operator	253,340.53	252,000.00	253,700.00	1,700.00	0.7%
Earned Sick Leave Pay Outs	8,449.42	5,000.00	5,700.00	700.00	14.0%
Overtime	16,007.35	25,000.00	25,000.00	-	0.0%
Double-Time	34,816.22	46,000.00	38,000.00	(8,000.00)	(17.4%)
Female Search/Double Back Pay	1,380.00	1,000.00	1,000.00	-	0.0%
On-Call Pay	4,590.99	7,000.00	7,000.00	-	0.0%
Tool Allowance	1,080.00	2,000.00	1,500.00	(500.00)	(25.0%)

<b>FUND 555 - SEWER &amp; WATER (CONT)</b>					
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Clerical Technician I	146,153.92	159,000.00	157,700.00	(1,300.00)	(0.8%)
Earned Sick Leave Pay Outs	1,623.91	-	-	-	
Staff Accountant	128,443.88	132,000.00	144,000.00	12,000.00	9.1%
Senior Accountant	76,427.12	81,000.00	-	(81,000.00)	(100.0%)
Admin Assistant I	-	-	62,400.00	62,400.00	
Finance Coordinator	53,447.83	57,000.00	115,000.00	58,000.00	101.8%
<b>PERSONNEL SERVICES</b>	<b>2,934,957.82</b>	<b>3,456,000.00</b>	<b>3,541,600.00</b>	<b>85,600.00</b>	<b>2.5%</b>
Hospitalization	159,659.53	140,000.00	195,900.00	55,900.00	39.9%
Worker's Comp	-	-	200,000.00	200,000.00	
Liability Insurance	-	-	200,000.00	200,000.00	
Employer Portion-OASDI (FICA)	35,508.20	30,000.00	39,700.00	9,700.00	32.3%
Employer Portion-Medicare Ex	8,304.42	7,000.00	9,000.00	2,000.00	28.6%
Life Insurance Premiums	2,301.87	2,000.00	2,500.00	500.00	25.0%
Employer IMRF	78,100.30	65,000.00	77,000.00	12,000.00	18.5%
Hospitalization	24,186.62	18,000.00	-	(18,000.00)	(100.0%)
Heath Ins Buy Out	1,500.00	1,000.00	1,300.00	300.00	30.0%
Hospitalization	93,735.63	109,000.00	159,000.00	50,000.00	45.9%
Employer Portion-OASDI (FICA)	24,578.75	25,000.00	30,600.00	5,600.00	22.4%
Employer Portion-Medicare Ex	5,748.32	6,000.00	7,200.00	1,200.00	20.0%
Life Insurance Premiums	1,841.01	1,000.00	1,300.00	300.00	30.0%
Employer IMRF	54,315.58	54,000.00	59,300.00	5,300.00	9.8%
Hospitalization	145,467.94	153,000.00	197,000.00	44,000.00	28.8%
Unemployment Insurance	4,172.50	1,000.00	-	(1,000.00)	(100.0%)
Employer Portion-OASDI (FICA)	33,881.26	33,000.00	38,300.00	5,300.00	16.1%
Employer Portion-Medicare Ex	7,923.88	8,000.00	9,000.00	1,000.00	12.5%
Life Insurance Premiums	2,512.47	2,000.00	2,300.00	300.00	15.0%
Employer IMRF	74,357.83	74,000.00	74,200.00	200.00	0.3%
Health Ins Buy Out	-	-	-	-	
Hospitalization	120,679.20	95,000.00	180,000.00	85,000.00	89.5%
Workmen's Compensation	171,322.09	177,000.00	100,000.00	(77,000.00)	(43.5%)
Liability Insurance	184,765.29	85,000.00	100,000.00	15,000.00	17.6%
Employer Portion-OASDI (FICA)	32,389.26	21,000.00	41,000.00	20,000.00	95.2%
Employer Portion-Medicare Ex	7,575.03	5,000.00	9,600.00	4,600.00	92.0%
Life Insurance Premiums	1,440.95	1,000.00	1,400.00	400.00	40.0%
Employer IMRF	77,625.72	48,000.00	77,700.00	29,700.00	61.9%
Health Ins Buy Out	-	-	-	-	
Hospitalization	96,817.62	150,000.00	78,100.00	(71,900.00)	(47.9%)
Employer Portion-OASDI (FICA)	31,263.21	39,000.00	28,000.00	(11,000.00)	(28.2%)
Employer Portion-Medicare Ex	7,311.64	9,000.00	6,600.00	(2,400.00)	(26.7%)
Life Insurance Premiums	1,917.33	2,000.00	2,000.00	-	0.0%
Employer IMRF	67,406.16	86,000.00	54,200.00	(31,800.00)	(37.0%)
Health Ins Buy Out	916.52	-	-	-	
Hospitalization	80,335.90	69,000.00	100,600.00	31,600.00	45.8%
Employer Portion-OASDI (FICA)	24,379.66	21,000.00	29,600.00	8,600.00	41.0%
Employer Portion-Medicare Ex	5,701.72	5,000.00	6,900.00	1,900.00	38.0%
Life Insurance Premiums	1,755.37	1,000.00	1,000.00	-	0.0%
Employer IMRF	55,289.75	47,000.00	57,500.00	10,500.00	22.3%
GASB68 Pension Expense	(475,868.00)	-	-	-	
<b>PERSONNEL BENEFITS</b>	<b>1,251,120.53</b>	<b>1,590,000.00</b>	<b>2,177,800.00</b>	<b>587,800.00</b>	<b>37.0%</b>

<b>FUND 555 - SEWER &amp; WATER (CONT)</b>					
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Equipment Maintenance	1,550.21	3,000.00	25,000.00	22,000.00	733.3%
Utilities	31,507.51	26,000.00	28,000.00	2,000.00	7.7%
Other Professional Services	1,611.85	20,000.00	120,000.00	100,000.00	500.0%
Laundry Services	2,065.80	3,000.00	4,000.00	1,000.00	33.3%
Employee Physical/Med Treatmnt	474.00	-	500.00	500.00	
Employee Physical/Med Treatmnt	80.00	-	500.00	500.00	
Employee Physical/Med Treatmnt	400.00	-	300.00	300.00	
Bank Service Charges	-	4,000.00	-	(4,000.00)	(100.0%)
Equipment Maintenance	1,550.22	3,000.00	100,000.00	97,000.00	3,233.3%
Telephone	-	-	-	-	
Real Estate Tax	43.22	3,000.00	-	(3,000.00)	(100.0%)
Conference & Travel	410.00	1,000.00	1,000.00	-	0.0%
Postage	140.13	-	100.00	100.00	
Consultant Services	77,477.55	103,000.00	102,900.00	(100.00)	(0.1%)
Other Professional Services	133,173.55	726,086.00	112,500.00	(613,586.00)	(84.5%)
Laundry Services	9,777.99	9,000.00	9,000.00	-	0.0%
Membership Dues	5,666.00	6,000.00	6,000.00	-	0.0%
Labor Relations	-	-	-	-	
Claims Expense	(39,204.11)	-	-	-	
Risk Premiums	102,765.45	58,000.00	-	(58,000.00)	(100.0%)
Employee Physical/Med Treatmnt	58.00	-	200.00	200.00	
IT Serv Software & Subscriptio	152,051.58	145,000.00	252,300.00	107,300.00	74.0%
IT Serv Hardware & Equipment	12,435.73	145,000.00	-	(145,000.00)	(100.0%)
IT Serv Utilities & Consulting	30,536.48	-	-	-	
Declared Emergency Commodities	2,500.00	-	-	-	
Utilities	607,419.13	566,000.00	566,000.00	-	0.0%
Employee Physical/Med Treatmnt	-	-	-	-	
Bank Service Charges	136,279.42	112,000.00	120,000.00	8,000.00	7.1%
Equipment Maintenance	-	48,000.00	-	(48,000.00)	(100.0%)
Telephone	-	-	-	-	
Rental/Lease Purchase	-	1,000.00	-	(1,000.00)	(100.0%)
Conference & Travel	-	2,000.00	6,000.00	4,000.00	200.0%
Training & Schooling	245.00	-	7,000.00	7,000.00	
Postage	96,723.77	115,000.00	120,000.00	5,000.00	4.3%
Printing	31,721.47	19,000.00	50,000.00	31,000.00	163.2%
Other Professional Services	32,870.84	31,000.00	50,000.00	19,000.00	61.3%
Membership Dues	820.00	1,000.00	1,000.00	-	0.0%
Municipal Audit Expenses	7,627.00	8,000.00	-	(8,000.00)	(100.0%)
IT Serv Software & Subscriptio	230,955.92	89,000.00	97,000.00	8,000.00	9.0%
IT Serv Utilities & Consulting	9,304.69	-	-	-	
Engineering Services	-	5,000.00	5,000.00	-	0.0%
Other Professional Services	-	1,000.00	1,000.00	-	0.0%
Adelphi Landfill Leachate Disp	-	26,000.00	26,000.00	-	0.0%
Principal Retirement - Bonds	-	1,390,000.00	1,390,000.00	-	0.0%
Bond Interest Expense	1,001,861.95	1,431,000.00	1,430,500.00	(500.00)	(0.0%)
Bond Service Fees	7,675.00	10,000.00	10,000.00	-	0.0%
Amortization Expense	45,175.00	-	-	-	
Services Provided by GF100	632,800.00	633,000.00	720,000.00	87,000.00	13.7%
<b>CONTRACTUAL SERVICES</b>	<b>3,370,965.56</b>	<b>5,743,086.00</b>	<b>5,361,800.00</b>	<b>(381,286.00)</b>	<b>(6.6%)</b>

<b>FUND 555 - SEWER &amp; WATER (CONT)</b>					
<b>Description</b>	<b>FY21</b>	<b>FY22 OBudget</b>	<b>FY23 Budget</b>	<b>\$ Change</b>	<b>% Chg</b>
Gasoline & Oil	22,197.87	27,000.00	60,000.00	33,000.00	122.2%
Operating Supplies	10,896.12	20,000.00	145,000.00	125,000.00	625.0%
Operating Supplies	187,123.62	147,000.00	89,000.00	(58,000.00)	(39.5%)
Chemical Supplies	142,180.97	133,000.00	200,000.00	67,000.00	50.4%
Office Supplies	2,693.25	1,000.00	1,000.00	-	0.0%
Gasoline & Oil	5,356.78	9,000.00	20,000.00	11,000.00	122.2%
Operating Supplies	254,691.91	262,000.00	245,000.00	(17,000.00)	(6.5%)
Computer Supplies	-	3,000.00	20,000.00	17,000.00	566.7%
Cash Shortage Expense	246.16	-	100.00	100.00	
Credit Card Fees	111.11	-	-	-	
Hydrants Operating/Maintenance	78,382.85	39,000.00	60,000.00	21,000.00	53.8%
Water Meters	-	-	50,000.00	50,000.00	
Wireless Phone/Internet	-	2,000.00	-	(2,000.00)	(100.0%)
Declared Emergency Commodities	5,773.43	-	-	-	
Office Supplies	539.04	1,000.00	3,500.00	2,500.00	250.0%
Operating Supplies	406.89	-	2,500.00	2,500.00	
Computer Supplies	-	-	5,000.00	5,000.00	
Credit Card Fees	77.09	-	90,000.00	90,000.00	
<b>COMMODITIES</b>	<b>710,677.09</b>	<b>644,000.00</b>	<b>991,100.00</b>	<b>347,100.00</b>	<b>53.9%</b>
Vehicle - Sewer Div	-	-	100,000.00	100,000.00	
Equipment - Sewer Div	-	-	100,000.00	100,000.00	
Vehicle - Water Div	-	-	100,000.00	100,000.00	
Equipment - Water Div	-	-	100,000.00	100,000.00	
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>400,000.00</b>	<b>400,000.00</b>	
Water Filtration Plant Improv.	289,327.00	-	-	-	
Water Main Replacements	185,994.20	-	-	-	
Sanitary Sewer Improvements	51,457.44	-	-	-	
Sanitary/Storm Sewer Repair	(237,451.00)	-	-	-	
<b>CAPITAL IMPROVEMENTS</b>	<b>289,327.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Bad Debt Expense	(34,463.72)	-	-	-	
Bad Debt Expense	68,837.35	-	-	-	
Bank Balance Correction Exp	26,899.23	-	-	-	
Depreciation Expense	2,646,626.00	-	-	-	
F.A. Retirements & Adjustments	(7,441,197.00)	-	-	-	
Inc/Dec in Comp Abs Estimates	5,595.06	-	-	-	
<b>NON-CASH EXPENSE</b>	<b>(4,727,703.08)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL 555 EXPENSES</b>	<b>3,829,345.56</b>	<b>11,433,086.00</b>	<b>12,472,300.00</b>	<b>1,039,214.00</b>	<b>9.1%</b>
<b>EXCESS OF REV OVER EXP</b>	<b>12,028,478.35</b>	<b>3,309,914.00</b>	<b>3,263,400.00</b>	<b>(46,514.00)</b>	<b>(1.4%)</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>
Transfer From Water & Sewer Ca	(200,000.00)	-	-	-	
<b>TRANSFERS IN</b>	<b>200,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Transfers to Sewer & Water Cap	8,965,719.15	2,000,000.00	13,000,000.00	11,000,000.00	550.0%
<b>TRANSFERS OUT</b>	<b>(8,965,719.15)</b>	<b>(2,000,000.00)</b>	<b>(13,000,000.00)</b>	<b>(11,000,000.00)</b>	<b>550.0%</b>
<b>TOTAL OTHER FINANCING</b>	<b>(8,765,719.15)</b>	<b>(2,000,000.00)</b>	<b>(13,000,000.00)</b>	<b>(11,000,000.00)</b>	<b>550.0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	3,262,759.20	1,309,914.00	<b>(9,736,600.00)</b>		
<b>CASH &amp; EQUIV., BEG. OF YEAR</b>	39,110,995.28	42,373,754.48	<b>43,683,668.48</b>		
<b>CASH &amp; EQUIV., END OF YEAR</b>	<b>42,373,754.48</b>	<b>43,683,668.48</b>	<b>33,947,068.48</b>	<b>(9,736,600.00)</b>	<b>22.3%</b>
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget</i>	<i>FB (Incr) Decr</i>	<i>%</i>

<b>FUND 556 - SEWER &amp; WATER CAPITAL</b>					
<b>REVENUES</b>			<b>FY23 v FY22 Budget</b>		
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Interest Income	(5,833.68)	(80,000.00)	(7,500.00)	72,500.00	(90.6%)
<b>INTEREST EARNED</b>	<b>(5,833.68)</b>	<b>(80,000.00)</b>	<b>(7,500.00)</b>	<b>72,500.00</b>	<b>(90.6%)</b>
<b>TOTAL 556 REVENUES</b>	<b>(5,833.68)</b>	<b>(80,000.00)</b>	<b>(7,500.00)</b>	<b>72,500.00</b>	<b>(90.6%)</b>
<b>EXPENSES</b>			<b>FY23 v FY22 Budget</b>		
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Bond Interest Expense	422,553.87			-	
Bond Issuance Expense	303,652.60			-	
Engineering Services		160,000.00		(160,000.00)	(100.0%)
Adelphi Landfill Leachate Disp	47,541.02	54,000.00	56,000.00	2,000.00	3.7%
<b>CONTRACTUAL SERVICES</b>	<b>773,747.49</b>	<b>214,000.00</b>	<b>56,000.00</b>	<b>(158,000.00)</b>	<b>(73.8%)</b>
Miscellaneous Expense	1,843.83			-	
<b>COMMODITIES</b>	<b>1,843.83</b>	<b>-</b>	<b>-</b>	<b>-</b>	
New Sewer Vactruck	130,000.00			-	
Computer Hardware/Equipment	272,770.00			-	
<b>CAPITAL OUTLAY</b>	<b>453,770.00</b>	<b>400,000.00</b>	<b>-</b>	<b>(400,000.00)</b>	<b>(100.0%)</b>
Wkgn Airport Water Expansion Project		465,000.00	465,000.00	-	0.0%
Water Filtration Plant Improv.	5,251,710.48	4,030,000.00	3,310,000.00	(720,000.00)	(17.9%)
Water Main Replacements	532,007.67	1,441,000.00	750,000.00	(691,000.00)	(48.0%)
Water Distribution Analysis	54,002.23			-	
Storm Sewer Improvements	940,912.77	1,000,000.00	500,000.00	(500,000.00)	(50.0%)
Sanitary Sewer Improvements	49,466.66	1,000,000.00	500,000.00	(500,000.00)	(50.0%)
Water Main Extensions	0.00	200,000.00		(200,000.00)	(100.0%)
Project Additions	0.00	642,000.00		(642,000.00)	(100.0%)
Equipment - Chlorine Gas Scrubber	51,000.00	400,000.00	611,000.00	211,000.00	52.8%
Lift Station Repairs	26,820.75		150,000.00	150,000.00	
High Service Pump #3 Check Valve			250,000.00	250,000.00	
Lewis Avenue Pressure-Reducing VV			440,000.00	440,000.00	
Frazil Ice Improvements			250,000.00	250,000.00	
SCADA System Improvements			1,000,000.00	1,000,000.00	
Raw Water Pumping Station Imprv			2,800,000.00	2,800,000.00	
West Reservoir Repairs & Imprv			2,500,000.00	2,500,000.00	
Lead Service Removal Program			3,500,000.00	3,500,000.00	
River Road Water Main Loop			2,691,000.00	2,691,000.00	
<b>CAPITAL IMPROVEMENTS</b>	<b>6,854,920.56</b>	<b>8,778,000.00</b>	<b>19,717,000.00</b>	<b>10,939,000.00</b>	<b>124.6%</b>
<b>TOTAL 556 EXPENSES</b>	<b>8,084,281.88</b>	<b>9,392,000.00</b>	<b>19,773,000.00</b>	<b>10,381,000.00</b>	<b>110.5%</b>
<b>EXCESS OF REV OVER EXP</b>	<b>(8,078,448.20)</b>	<b>(9,312,000.00)</b>	<b>(19,765,500.00)</b>	<b>(10,453,500.00)</b>	<b>112.3%</b>
<b>OTHER FINANCING SOURCES</b>			<b>FY23 v FY22 Budget</b>		
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Transfers From Sewer/Water Fd.	(8,965,719.15)	(2,000,000.00)	(13,000,000.00)	(11,000,000.00)	550.0%
<b>TRANSFERS IN</b>	<b>8,965,719.15</b>	<b>2,000,000.00</b>	<b>13,000,000.00</b>	<b>11,000,000.00</b>	<b>550.0%</b>
Transfers to Water/Sewer Fd	200,000.00	-		-	
<b>TRANSFERS OUT</b>	<b>(200,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL OTHER FINANCING</b>	<b>8,765,719.15</b>	<b>2,000,000.00</b>	<b>13,000,000.00</b>	<b>11,000,000.00</b>	<b>550.0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	687,270.95	(7,312,000.00)	<b>(6,765,500.00)</b>		
<b>CASH &amp; EQUIV., BEG. OF YEAR</b>	12,291,781.69	12,979,052.64	<b>5,667,052.64</b>		
<b>CASH &amp; EQUIV., END OF YEAR</b>	<b>12,979,052.64</b>	<b>5,667,052.64</b>	<b>(1,098,447.36)</b>	<b>(6,765,500.00)</b>	<b>119.4%</b>
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget</i>	<i>FB (Incr) Decr</i>	<i>%</i>

<b>FUND 595 - MOTOR VEHICLE PARKING</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>
Home Rule Retail OccServ. Tax	(499,992.00)	(600,000.00)	(600,000.00)	-	0.0%
<b>TAX COLLECTION</b>	<b>(499,992.00)</b>	<b>(600,000.00)</b>	<b>(600,000.00)</b>	<b>-</b>	<b>0.0%</b>
Fees - Parking Meters - Cash	(60,889.86)	(160,000.00)	(100,000.00)	60,000.00	(37.5%)
Fees - Parking Lot C - Cash	(11,223.88)	(47,000.00)	(10,000.00)	37,000.00	(78.7%)
Fees - Train Lots - Cash	(22,060.84)	(158,000.00)	(100,000.00)	58,000.00	(36.7%)
Fees - Parking Lot E	-	-	-	-	
Fees - Monthly Prk Pass/Dwntwn	(6,822.19)	(95,000.00)	(10,000.00)	85,000.00	(89.5%)
Fees - Parking Lot B - Cash	-	-	-	-	
Fees - Special Events Parking	(40.00)	(143,000.00)	(80,000.00)	63,000.00	(44.1%)
Fees - Cellular Telecom/Tower	-	-	-	-	
Fees - IPS Meter Systems	-	-	(50,000.00)	(50,000.00)	
Fees - IPS Park Smarter	-	-	(4,500.00)	(4,500.00)	
<b>FEES</b>	<b>(101,036.77)</b>	<b>(603,000.00)</b>	<b>(354,500.00)</b>	<b>248,500.00</b>	<b>(41.2%)</b>
Interest Earned	(151.65)	(15,000.00)	(100.00)	14,900.00	(99.3%)
<b>INTEREST EARNED</b>	<b>(151.65)</b>	<b>(15,000.00)</b>	<b>(100.00)</b>	<b>14,900.00</b>	<b>(99.3%)</b>
Rental Income - Clayton Street	(15,750.00)	(6,000.00)	(12,000.00)	(6,000.00)	100.0%
Rental Income - Downtown	(111,142.71)	(37,000.00)	(70,000.00)	(33,000.00)	89.2%
Rental Income-Metra Concession	(2,750.00)	(3,000.00)	(2,000.00)	1,000.00	(33.3%)
Rental Income - Parking Lot A	-	-	(100.00)	(100.00)	
Rental Income - Other	(30,000.00)	-	(20,000.00)	(20,000.00)	
<b>RENTAL INCOME</b>	<b>(159,642.71)</b>	<b>(46,000.00)</b>	<b>(104,100.00)</b>	<b>(58,100.00)</b>	<b>126.3%</b>
Miscellaneous Revenue	(44.54)	(41,000.00)	-	41,000.00	(100.0%)
<b>MISCELLANEOUS REVENUE</b>	<b>(44.54)</b>	<b>(41,000.00)</b>	<b>-</b>	<b>41,000.00</b>	<b>(100.0%)</b>
<b>TOTAL 595 REVENUES</b>	<b>(760,867.67)</b>	<b>(1,305,000.00)</b>	<b>(1,058,700.00)</b>	<b>246,300.00</b>	<b>(18.9%)</b>
<b>EXPENSES</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>
Maintenance Worker II	68,678.66	69,000.00	72,100.00	3,100.00	4.5%
Earned Sick Leave Pay Outs	1,093.81	3,000.00	2,000.00	(1,000.00)	(33.3%)
Overtime	5,813.89	6,000.00	8,500.00	2,500.00	41.7%
Double-Time	4,170.82	-	5,000.00	5,000.00	
Tool Allowance	355.00	1,000.00	500.00	(500.00)	(50.0%)
Parking Lot Supervisor	73,905.70	77,000.00	81,000.00	4,000.00	5.2%
Parking Lot Attendants	-	-	-	-	
<b>PERSONNEL SERVICES</b>	<b>154,017.88</b>	<b>156,000.00</b>	<b>169,100.00</b>	<b>13,100.00</b>	<b>8.4%</b>
Hospitalization	40,292.57	48,000.00	49,000.00	1,000.00	2.1%
Workmen's Compensation	(3,187.00)	4,000.00	10,000.00	6,000.00	150.0%
Liability Insurance	9,073.72	4,000.00	10,000.00	6,000.00	150.0%
Employer Portion-OASDI (FICA)	9,573.10	3,000.00	9,600.00	6,600.00	220.0%
Employer Portion-Medicare Ex	2,238.86	2,000.00	2,300.00	300.00	15.0%
Life Insurance Premiums	614.51	1,000.00	1,000.00	-	0.0%
Parking Stipend	-	-	2,000.00	2,000.00	
Employer IMRF	21,052.11	24,000.00	18,400.00	(5,600.00)	(23.3%)
GASB68 Pension Expense	(27,487.00)	-	-	-	
<b>PERSONNEL BENEFITS</b>	<b>52,170.87</b>	<b>86,000.00</b>	<b>102,300.00</b>	<b>16,300.00</b>	<b>19.0%</b>

<b>FUND 595 - MOTOR VEHICLE PARKING (CONT)</b>					
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Principal Retirement - Bonds	-	505,000.00	530,000.00	25,000.00	5.0%
Lease Payments - Principal	-	204,000.00	207,800.00	3,800.00	1.9%
Interest Expense	43,570.00	39,000.00	17,900.00	(21,100.00)	(54.1%)
Bond Service Fees	2,500.00	5,000.00	1,000.00	(4,000.00)	(80.0%)
Bank Service Charges	2,555.61	2,000.00	4,000.00	2,000.00	100.0%
Building & Grounds Maintenance	-	1,000.00	500.00	(500.00)	(50.0%)
Equipment Maintenance	5,325.52	4,000.00	4,700.00	700.00	17.5%
Real Estate Tax	408.24	1,000.00	1,000.00	-	0.0%
Utilities	26,341.27	13,000.00	7,000.00	(6,000.00)	(46.2%)
Legal Services	6,000.00	2,000.00	1,000.00	(1,000.00)	(50.0%)
Other Professional Services	18.76	1,000.00	500.00	(500.00)	(50.0%)
Services Provided by GF100	25,200.00	25,000.00	-	(25,000.00)	(100.0%)
Labor Relations	-	-	-	-	
Municipal Audit Expenses	3,813.50	4,000.00	4,000.00	-	0.0%
Risk Premiums	4,548.91	4,000.00	6,000.00	2,000.00	50.0%
IT Serv Software & Subscriptio	7,119.02	184,000.00	270,100.00	86,100.00	46.8%
IT Serv Hardware & Equipment	6,968.70	30,000.00	-	(30,000.00)	(100.0%)
IT Serv Utilities & Consulting	11,351.26	30,000.00	-	(30,000.00)	(100.0%)
<b>CONTRACTUAL SERVICES</b>	<b>145,720.79</b>	<b>1,054,000.00</b>	<b>1,055,500.00</b>	<b>1,500.00</b>	<b>0.1%</b>
Gasoline & Oil	605.99	1,000.00	1,000.00	-	0.0%
Operating Supplies	5,847.33	3,000.00	3,000.00	-	0.0%
Computer Supplies	-	-	-	-	
Miscellaneous Expense	2,467.87	-	23,000.00	23,000.00	
Credit Card Fees	61.44	5,000.00	200,000.00	195,000.00	3,900.0%
<b>COMMODITIES</b>	<b>8,982.63</b>	<b>9,000.00</b>	<b>227,000.00</b>	<b>218,000.00</b>	<b>2,422.2%</b>
Parking Lot Coin Meters	32,631.12	-	-	-	
<b>CAPITAL OUTLAY</b>	<b>32,631.12</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Depreciation Expense	218,303.00	-	-	-	
Bad Debt Expense	12,060.00	-	-	-	
Bank Balance Correction Exp	1.00	-	-	-	
Inc/Dec in Comp Abs Estimates	1,029.74	-	-	-	
<b>NON-CASH EXPENSE</b>	<b>231,393.74</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL 595 EXPENSES</b>	<b>624,917.03</b>	<b>1,305,000.00</b>	<b>1,553,900.00</b>	<b>248,900.00</b>	<b>19.1%</b>
<b>EXCESS OF REV OVER EXP</b>	<b>135,950.64</b>	<b>-</b>	<b>(495,200.00)</b>	<b>(495,200.00)</b>	
<b>OTHER FINANCING SOURCES</b>			<b>FY23 v FY22 Budget</b>		
Description	FY21	FY22 OBudget	FY23 Budget	\$ Change	% Chg
Transfers From Fixed Asset Rep	(650,000.00)	-	-	-	
Transfers From Risk Management	-	-	-	-	
<b>TRANSFERS IN</b>	<b>650,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL OTHER FINANCING</b>	<b>650,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET CHANGE IN FUND BALANCE</b>	785,950.64	-	<b>(495,200.00)</b>		
<b>CASH &amp; EQUIV., BEG. OF YEAR</b>	1,360,739.64	2,146,690.28	<b>2,146,690.28</b>		
<b>CASH &amp; EQUIV., END OF YEAR</b>	<b>2,146,690.28</b>	<b>2,146,690.28</b>	<b>1,651,490.28</b>	<b>(495,200.00)</b>	<b>23.1%</b>
	<i>FY21</i>	<i>FY22 OBudget</i>	<i>FY23 Budget</i>	<i>FB (Incr) Decr</i>	<i>%</i>