

FY 2023

*VILLAGE OF PALOS PARK
APPROVED ANNUAL BUDGET*



VILLAGE OF
PALOS PARK

*“Service to Our Residents and Dedication to
the Preservation of Palos Park, Illinois”*

*Fiscal Year Ending
April 30, 2023*

ORDINANCE NUMBER 2022-12

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING APRIL 30, 2023
FOR THE VILLAGE OF PALOS PARK,
COOK COUNTY, ILLINOIS**

WHEREAS, on April 25, 2022, there was submitted to the Mayor and the Village Council of the Village of Palos Park, a proposed Annual Budget for all corporate purposes of the Village of Palos Park for the fiscal year commencing on the first (1st) day of May, 2022 and ending on the thirtieth (30th) day of April, 2023; and

WHEREAS, the Budget has been and is now on file in the office of the Village Clerk and made available for public inspection for a period of more than ten (10) days prior hereto, and which Budget is set forth in "**Exhibit A**" entitle Annual Budget, Village of Palos Park, Fiscal Year ending April 30, 2023, and which Budget is hereby incorporated into this Ordinance as though fully set out herein; and

WHEREAS, at least one public hearing has been held by the Corporate Authorities as to such Budget pursuant to legal notice published in a newspaper within the Village; and

WHEREAS, the Village Council of the Village of Palos Park wish to adopt the Annual Budget for the fiscal year ending April 30, 2023.

NOW, THEREFORE, BE IT ORDAINED by the Village Council of the Village of Palos Park, Cook County, Illinois as follows:

SECTION 1: The Annual Budget, as set forth in "**Exhibit A**" is hereby adopted as the Annual Budget for the Fiscal Year ending April 30, 2023, for the Village of Palos Park. Said Budget as contained in "**Exhibit A**" is hereby incorporated as fully as if recited at length herein.

SECTION 2: That all unexpended balance of any item or items of any general category made in the Annual Budget may be expended in making up any insufficiency in any item in the same general category and for the same general purpose or in any like category made by the Annual Budget.

SECTION 3: This Budget is adopted in lieu of the statutory appropriation ordinance, and this Budget Ordinance is adopted pursuant to the procedures set forth in Sections 8-2-9.1 through 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.1-8-2-9.9

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of the ordinance.

SECTION 5: That a certified copy of this ordinance shall be filed with the County Clerk within 30 days after adoption.

SECTION 6: That this ordinance shall be in full force and effect after its passage, approval, and publication in pamphlet form as provided by law.

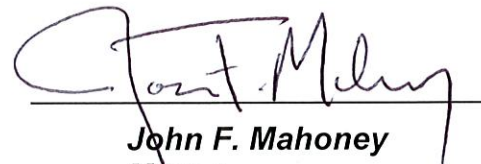
ADOPTED this 25th day of April, 2022 pursuant to a roll call vote as follows:

AYES: -4- Commissioners Polk, Milovich-Walters, Reed and Mayor Mahoney

NAYS: -0-

ABSENT: -0-

APPROVED by me this 25th day of April, 2022.


John F. Mahoney
Mayor

ATTEST:


Marie Arrigoni
Village Clerk

Published by me in pamphlet from this 25th day of April 2022.


Marie Arrigoni
Village Clerk

**CERTIFICATION OF AN ORDINANCE
ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING APRIL 30, 2023
FOR THE VILLAGE OF PALOS PARK**

The undersigned, duly elected, qualified clerk of the Village of Palos Park, Cook County, Illinois, does hereby certify that the attached hereto is a true and correct copy of an Ordinance Adopting the Annual Budget of said Village for the fiscal year beginning May 1, 2022 and ending April 30, 2023 as adopted on April 25, 2022.

This certification is made and filed pursuant to the Requirements of 65 ILCS 5/8-2-9.9 and on behalf of the Village of Palos Park, Cook County, Illinois. This Certification must be filed within thirty (30) days after the adoption of the Ordinance Adopting the Annual Budget.

Dated this 25th day of April, 2022

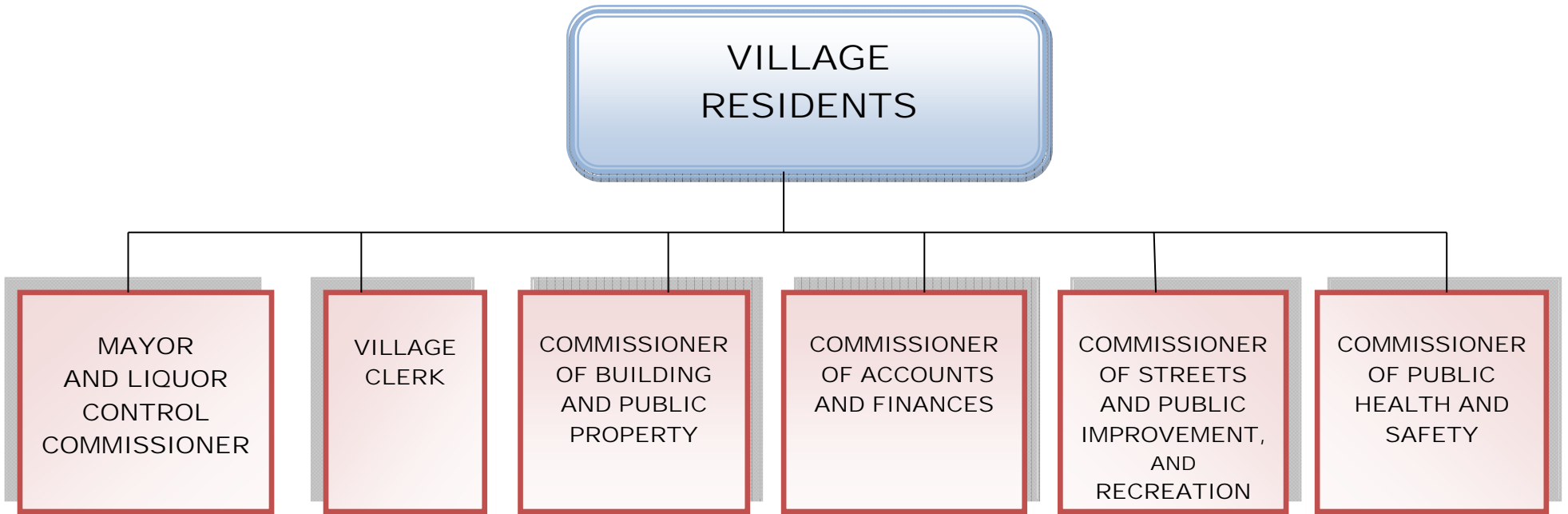


**MARIE ARRIGONI
VILLAGE CLERK**

FILED THIS _____ DAY OF _____, 2022

**KAREN A YARBROUGH
COOK COUNTY CLERK**

VILLAGE OF PALOS PARK



The Village Council establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Mayor serves as the chairperson at the Council Meetings and appoints various Committee Members. The four member Board of Commissioners are elected at large for a four year concurrent terms. The Village Clerk is an elected position that is responsible for maintaining records for the Village.

VILLAGE OF PALOS PARK

FISCAL YEAR 2023 ANNUAL BUDGET

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VILLAGE OF PALOS PARK

FISCAL YEAR 2023 ANNUAL BUDGET

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April 6, 2022

VILLAGE OF PALOS PARK

To the Honorable John Mahoney, Village Commissioners, and Residents of the Village of Palos Park, Illinois:

JOHN F. MAHONEY
Mayor

JAMES PAVLATOS
Accounts & Finances

NICOLE MILOVICH-WALTERS
Public Works & Streets, Recreation

DAN POLK
Public Health & Safety

G. DARRYL REED
Building & Public Property

MARIE ARRIGONI
Village Clerk

RICHARD B. BOEHM
Village Manager

I am pleased to present the Village of Palos Park, Illinois' budget for the Fiscal Year Ending April 30, 2023 (FY23). The budget serves as the Village's financial plan for the fiscal year. The budget amounts presented are the culmination of months of discussion and evaluations of estimates, projections, projects and services across more than 700 revenue and expense accounts in 16 funds.

The FY23 budget demonstrates that the Village is operating in a fiscally responsible manner. The total Village-wide spending plan, excluding the Police Pension Fund, totals \$11.34 million; and is comprised of \$8.16 million in operating costs, \$2.22 million in capital outlay, \$496,180 in scheduled debt service payments and finally \$459,660 in operating transfers between funds. The FY23 total budget represents an increase in spending of \$1.18 million over the prior year, FY22 budget.

Fund	Fund Name	Description
01	General Fund	Village's primary operating account
03	Special Events Fund	Used to account for various Village events and activities
10	Land Acquisition Fund	Used to account for debt service payments associated with providing park and open space within the Village
13	2022A Debt Service Fund	Used to account for debt service payments associated with Roadway Improvement bonds
23	1/2% Sales Tax Fund	Used to account for resources associated with the Village 1/2% non-home rule sales tax
24	Motor Fuel Tax (MFT) Fund	Used to account for MFT funds from the state.
25	Local Motor Fuel Tax Fund	Used to account for resources associated with the Village's \$0.03 local gas tax
26	Beautification Fund	Used to account for activities of the Beautification Committee related to enhancing public spaces
27	Police Forfeiture Fund	Used to account for monies received as a participant State and Federal law enforcement agencies
44	Capital Improvement Fund	Used to account for the acquisition, construction, and completion of permanent public improvements
50	Refuse Fund	Used to account for the activities of the Village's refuse utility.
51	Sewer Fund	Used to account for the activities of the Village's sewer utility.
52	Water Fund	Used to account for the activities of the Village's water utility.
53	Commuter Lot Fund	Used to account for the activities of the Village's Metra commuter parking lot
54	McCord Fund	Used to account for the activities of the historic McCord home
84	Police Pension Fund*	Used to account for the pension for full-time Village police officers

* The Village Commissioners do not have discretion over its budget or monies. Assets are controlled by the Police Pension Board of Trustees.



To support the total spending plan of \$11.34 million, total revenues of \$10.09 million are anticipated as well as the use of \$1.25 million in accumulated fund balance. Maintaining minimum levels of fund balance provides financial stability to address cash flow fluctuations due to unexpected circumstances. Due to the nature of its operations, the Village maintains a fund balance policy for the General Fund, Sewer Fund and Water Fund. Total fund balance at April 30, 2023, across all funds, is expected to be \$9.63 million, a decrease of \$1.25 million compared to April 30, 2022. Fund balance at the end of Fiscal Year 2023 in the General Fund, Sewer Fund and Water Fund are all expected to be well above the Village’s target. Fund balance in the

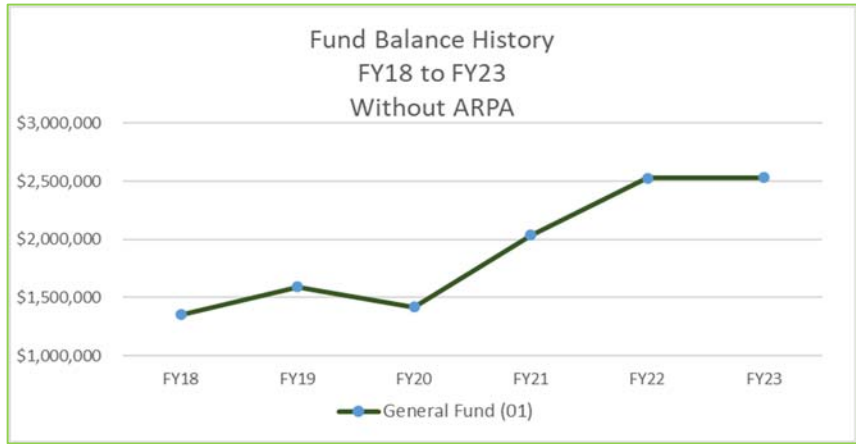
General Fund is expected to end the fiscal year at \$3.18 million, which is \$1.90 million above target with fund balance reserves at 62%. Fund balance in the Sewer Fund is expected to end the fiscal year at \$1.35 million, which is 1.24 million above target with fund balance reserves at 301%. Finally, fund balance in the Water Fund is expected to end the fiscal year at 1.33 million, which is \$768,899 above target with fund balance reserves at 68%. The table below depicts ending fund balance of each fund at the end of Fiscal Year 2023.

Fund Name	Fund Balance April 30 2021	Fund Balance April 30 2022	Total Revenues	Total Expenses	Fund Balance April 30 2023	Fund Balance Target %	Fund Balance Target \$	Over/(Under) Target	Fund Balance Reserve %
General Fund (01)	\$ 2,037,314	\$ 2,849,018	\$ 5,720,688	\$ 5,392,847	\$ 3,176,858	25%	\$ 1,277,082	\$ 1,899,776	62%
Special Events Fund (03)	\$ 2,085	\$ 3,000	\$ 58,425	\$ 61,425	\$ -	0%	\$ -	\$ -	0%
Land Acquisition Fund (10)	\$ -	\$ -	\$ 48,100	\$ 48,100	\$ -	0%	\$ -	\$ -	0%
2022A Debt Service Fund (13)	\$ -	\$ -	\$ 210,674	\$ 210,674	\$ -	0%	\$ -	\$ -	0%
1/2% Sales Tax Fund (23)	\$ 758,493	\$ 790,068	\$ 462,016	\$ 578,600	\$ 673,484	0%	\$ -	\$ 673,484	0%
Motor Fuel Tax (MFT) Fund (24)	\$ 715,017	\$ 501,180	\$ 250,376	\$ 125,500	\$ 626,056	0%	\$ -	\$ 626,056	0%
Local Gas Tax Fund (25)	\$ -	\$ 3,286,979	\$ 199,007	\$ 1,210,674	\$ 2,275,312	0%	\$ -	\$ 2,275,312	0%
Beautification Fund (26)	\$ 3,293	\$ 4,682	\$ 8,600	\$ 8,115	\$ 5,167	0%	\$ -	\$ 5,167	0%
Police Forfeiture Fund (27)	\$ 41,193	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
Capital Improvement Fund (44)	\$ 133,061	\$ 65,642	\$ 200	\$ -	\$ 65,842	0%	\$ -	\$ 65,842	0%
Refuse Fund (50)	\$ 88,472	\$ 82,057	\$ 403,655	\$ 429,052	\$ 56,660	0%	\$ -	\$ 56,660	0%
Sewer Fund (51)	\$ 1,419,116	\$ 1,505,720	\$ 518,998	\$ 677,309	\$ 1,347,409	25%	\$ 111,971	\$ 1,235,438	301%
Water Fund (52)	\$ 1,742,850	\$ 1,731,609	\$ 2,169,248	\$ 2,566,216	\$ 1,334,641	25%	\$ 565,742	\$ 768,899	68%
Commuter Lot Fund (53)	\$ 83,490	\$ 65,459	\$ 31,349	\$ 28,159	\$ 68,649	0%	\$ -	\$ 68,649	0%
McCord Fund (54)	\$ (361)	\$ -	\$ 5,125	\$ 5,125	\$ -	0%	\$ -	\$ -	0%
	\$ 7,024,023	\$ 10,885,414	\$ 10,086,461	\$ 11,341,796	\$ 9,630,079				



As stated above, the General Fund fiscal objective, or target fund balance, is to maintain fund balance at a level that is no less than 25% of total operating expenditures. To say it another way, fund balance is targeted at 25%. The Water and Sewer Funds also target their fund balance at 25%. The graph to the left shows a history of fund balance for the General Fund, Sewer Fund and Water Fund.

The Village is scheduled to receive \$644,498 in American Rescue Plan Act (ARPA) Federal Funds. The Village has already received the first half payment of \$322,249 in August 2021 (FY2022), and should receive the second half payment in August 2022 (FY2023). The Village council will need to decide how to utilize this funding and provide direction as to its use. Until this occurs, the funds will be reported in the General Fund. The Village must determine a use by 2024 in order to avoid having to repay the grant moneys. Excluding ARPA funds altogether, the General Fund’s fund balance would appear as follows:



Fund Name	Fund Balance April 30 2022	Total Revenues	Total Expenses	Change In Fund Balance	Fund Balance April 30 2023	Fund Balance Target %	Fund Balance Target \$	Over/(Under) Target	Fund Balance Reserve %
General Fund (01)	\$ 2,526,769	\$ 5,398,439	\$ 5,392,847	\$ 5,592	\$ 2,532,360	25%	\$ 1,277,082	\$ 1,255,278	50%

Even without ARPA funds, the Village would have enough fund balance in the General Fund to operate with no impact to services for approximately one-half (50%) of one-year. The graph above shows the fund balance history of the General Fund without ARPA funds over the last six years.

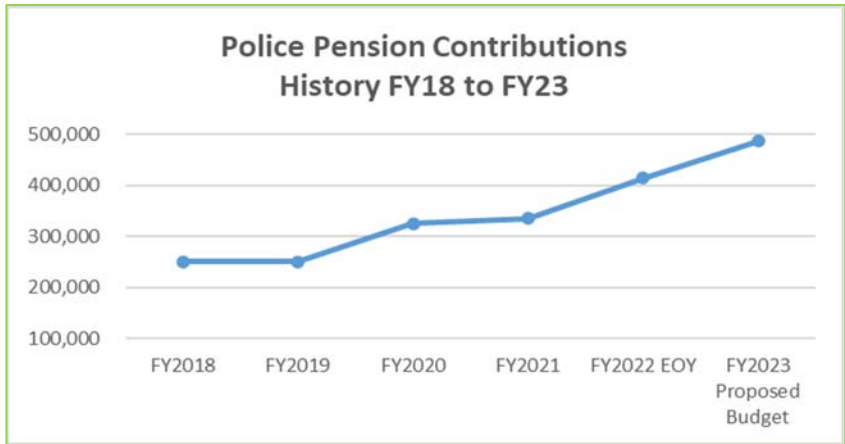
As previously stated, total expenses proposed for FY2023 total \$11.34 million across all 15 funds (excluding Police Pension Fund). Below is a breakout of expenses by major category.

	General Fund (01)	Sewer Fund (51)	Water Fund (52)	Remaining Funds	Total All Funds	%
Salary & Benefits	\$ 3,761,872	\$ 192,304	\$ 494,188	\$ -	\$ 4,448,364	39%
Contractual	\$ 1,057,491	\$ 235,505	\$ 541,617	\$ 433,125	\$ 2,267,737	20%
Commodities	\$ 288,966	\$ 20,075	\$ 989,755	\$ 149,965	\$ 1,448,761	13%
Capital Outlay	\$ 224,818	\$ 189,425	\$ 228,250	\$ 1,578,600	\$ 2,221,093	20%
Debt Service	\$ -	\$ -	\$ 237,406	\$ 258,774	\$ 496,180	4%
Transfer Out	\$ 59,700	\$ 40,000	\$ 75,000	\$ 284,960	\$ 459,660	4%
	\$ 5,392,847	\$ 677,309	\$ 2,566,216	\$ 2,705,424	\$ 11,341,796	100%

Salary and benefits make up the most significant portion of total expenses, which is typical for service-oriented units of local government. The FY2023 budget projects Village employees to work 88,502 hours, which is an increase of 2,549 hours. The proposed budget considers the same staffing levels across all departments as is currently in place at the date of this budget memorandum, with the exception of Public Works. The budget considers the hiring of a Maintenance Worker I position during the year to provide better quality service, accomplish more projects as well as to reduce outsourced contractual expenses.

	Administration	Police	Public Works(PW)	Building	Recreation	Finance	Total
FY2022 Approved Budget	7,135	39,018	22,504	5,535	9,109	2,652	85,953
FY2023 Proposed Hours	7,385	40,141	24,105	5,460	8,759	2,652	88,502

One of the fastest growing expenses for the Village is its annual required contribution to the Palos Park Police Pension Fund. The Village's independent actuary has estimated the contribution for FY2023 to be \$486,000.



Contributions as a percentage of overall General Fund expenses have grown over the last six years from 5.78% in FY2018 to 9.01% of budgeted expenses in FY2023. Contributions have nearly doubled during this time period from \$250,000 to \$486,000, an increase of \$236,000, or 94%. The Village is fortunate to have had annual resources sufficient to make these contributions rather than rely on a specific property tax levy, as is common in most Illinois communities.

communities.

The Village has an overall low amount of outstanding debt. At the time of this writing, the Village has two debt issuances outstanding, with a third debt issuance scheduled to close on April 12, 2022. Current and proposed outstanding debt consists of:

Debt Issuance	Final Payoff Year	Issuance Amount	Current Balance Outstanding	Purpose
2021 GO Refunding Bonds	FY2030	\$1,000,000	\$895,000	Refund 2010 GO Bonds, used to construct underground water reservoir
2006 Debt Certificates	FY2026	\$570,000	\$170,000	Purchase park space west-end of town
2022 GO Bonds	FY2042	\$3,000,000	\$3,000,000	Repair and Improve Village roads, related drainage, and other related projects

Principal and interest on the 2021 GO Refunding bonds are paid from the Water Fund. The Village has pledged annual water revenues to pay debt service, resulting in an annual abatement of property taxes. Principal and interest on the 2006 Debt Certificate is paid from the Land Acquisition Fund. The General Fund annually transfers money into the fund to pay debt service. The Village's new debt issuance, 2022A GO Alternate Revenue Bonds, are issued for the purpose of repairing, maintaining, and improving Village roads and roadway drainage systems, and other related capital projects. Principal and interest are paid from the 2022A Debt Service Fund. The Village has pledged its one-half percent (1/2%) non-home rule retailers' and service occupation tax, and its municipal motor fuel tax (3¢) imposed by the Village. The table above shows the Village's annual debt service requirements for FY2023.

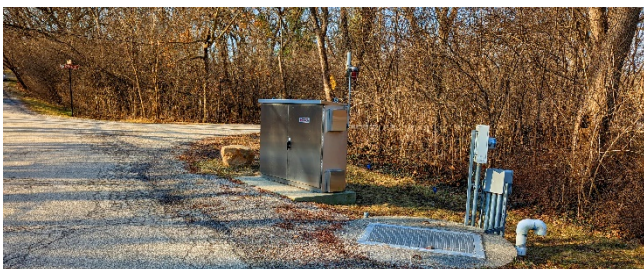
	2021 GO	2006 DS	2022 GO	Total
Principal	\$ 110,000	\$ 40,000	\$ 130,000	\$ 280,000
Interest	\$ 12,086	\$ 7,322	\$ 79,896	\$ 99,304
	\$ 122,086	\$ 47,322	\$ 209,896	\$ 379,304

Planned capital outlay expenditures across all funds total \$2.22 million in Fiscal Year 2023. This is an increase of \$473,593 compared to the FY2022 budget, when total capital outlay totaled \$1.75 million. Stability of Village revenues has given confidence to make these large investments in the community. Capital outlays consist of expenses pertaining to the acquisition of capital assets or the investment in existing assets. Costs for specific capital projects are typically significant and non-routine. For example, purchases of a new vehicle is likely to exceed \$40,000 and occur every 8-12 years. Installation of certain water infrastructure is likely to exceed \$100,000 and occur every 30-50 years. The table below depicts the Village's planned major capital investments in Fiscal Year 2023.



Capital Projects-FY2023 Budget

#	Fund	Department	Project	Amount
1	Local Motor Fuel Tax Fund (25)	Public Works	Area Wide Street Paving Project and Related Drainage Improvements (Road Program)	\$ 1,000,000
2	1/2 Sales Tax Fund(23)	Public Works	Area Wide Street Paving Project (Road Program)	\$ 290,000
3	1/2 Sales Tax Fund(23)	Public Works	Dump Truck with Snow Plow and Salt Spreader	\$ 120,000
4	Sewer Fund (51)	Public Works	Upgrade Partridge Lift Station (New Generator, Control Panel, Pumps)	\$ 110,000
5	Water Fund (52)	Public Works	Edelweiss Hydrant Replacement Program	\$ 85,000
6	General Fund (01)	Finance	New ERP Accounting Software	\$ 73,500
7	General Fund (01)	Police	New Police Vehicle-SUV	\$ 52,000
8	1/2 Sales Tax Fund(23)	Public Works	Street Drainage Maintenance (e.g. Manholes, Culverts, Pipe, Restorations)	\$ 42,000
9	General Fund (01)	Recreation	Recreation Office Electrical Upgrades and HVAC Improvements	\$ 40,858
10	1/2 Sales Tax Fund(23)	Public Works	Street General Maintenance (Stone, Asphalt, Restorations)	\$ 37,600
11	General Fund (01)	Recreation	Playground Improvements (DCEO Grant)	\$ 35,000
12	Sewer Fund (51)	Public Works	Sewer System Repairs	\$ 35,000
13	Water Fund (52)	Public Works	Various Systemwide Improvements	\$ 35,000
14	Water Fund (52)	Public Works	Brookside PUD Master Water Meter Installation	\$ 35,000
15	1/2 Sales Tax Fund(23)	Public Works	Garage Floor Resurfacing at Public Works Garage	\$ 32,000
16	Sewer Fund (51)	Public Works	Generator at 93rd Avenue Sewer Lift Station	\$ 28,675
17	1/2 Sales Tax Fund(23)	Public Works	Replace Hydraulic System for Mini Excavator	\$ 25,000
18	Water Fund (52)	Public Works	Fire Detection Inclusion Alarms at Water Reservoir	\$ 17,500
19	Sewer Fund (51)	Finance	New ERP Accounting Software	\$ 15,750
20	Water Fund (52)	Finance	New ERP Accounting Software	\$ 15,750
21	General Fund (01)	Recreation	Village Green Irrigation Installation (DCEO Grant)	\$ 15,000
22	Water Fund (52)	Public Works	SCADA System Upgrades	\$ 13,000
23	Water Fund (52)	Public Works	Flow Meter at Booster Station	\$ 12,000
24	Water Fund (52)	Public Works	Security Camera Equipment at Water Reservoir	\$ 10,000
25	General Fund (01)	Administration	Council Room Audio, Video, Equipment Upgrade	\$ 8,460
26	1/2 Sales Tax Fund(23)	Public Works	Small Equipment Purchases (e.g. Skid Steer, Grinder, Rollers)	\$ 8,000
27	1/2 Sales Tax Fund(23)	Public Works	Replace Overhead Garage Door	\$ 6,000
28	1/2 Sales Tax Fund(23)	Public Works	Exterior/Interior Light Replacement	\$ 6,000
29	1/2 Sales Tax Fund(23)	Public Works	Camera and DVR Upgrade at Public Works Garage	\$ 5,000
30	1/2 Sales Tax Fund(23)	Public Works	Vehicle Maintenance Code Scanner	\$ 5,000
31	Water Fund (52)	Public Works	Weather Station	\$ 5,000
32	1/2 Sales Tax Fund(23)	Public Works	Gutter Replacement & Repair at Public Works Garage	\$ 2,000
Grand Total				\$ 2,221,093
1	General Fund (01)			\$ 224,818
2	1/2 Sales Tax Fund(23)			\$ 578,600
3	Local Motor Fuel Tax Fund (25)			\$ 1,000,000
4	Sewer Fund (51)			\$ 189,425
5	Water Fund (52)			\$ 228,250
Grand Total				\$ 2,221,093



The Fiscal Year 2023 budget across all funds considers total revenues of \$10.09 million. This represents an increase of \$1.25 million, or 14% from the prior year budget. The Village receives its revenue from a variety of sources/types. These revenues can be grouped into 11 broader items/categories as follows:

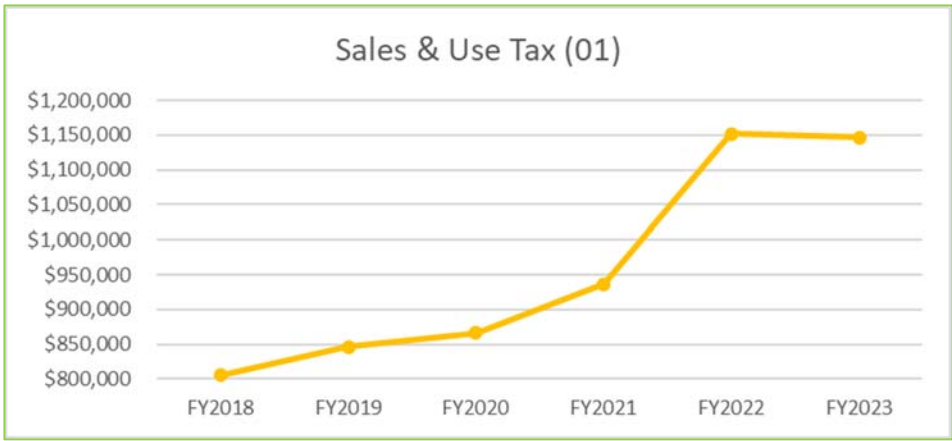
REVENUE ITEM	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET PROPOSED	%
TAXES	\$ 4,014,507	\$ 4,122,793	\$ 4,757,841	\$ 4,852,654	48%
UTILITY SERVICES	\$ 2,935,777	\$ 3,109,158	\$ 2,959,055	\$ 3,023,405	30%
MISCELLANEOUS REVENUE	\$ 521,379	\$ 472,020	\$ 648,495	\$ 634,420	6%
GRANTS	\$ 344,052	\$ 78,239	\$ 437,274	\$ 583,166	6%
FEES & LICENSES	\$ 283,573	\$ 292,176	\$ 289,100	\$ 291,802	3%
RENTAL INCOME	\$ 289,624	\$ 298,898	\$ 255,827	\$ 257,086	3%
PERMITS & INSPECTIONS	\$ 339,833	\$ 226,507	\$ 264,577	\$ 251,900	2%
FINES & FORFEITURES	\$ 62,766	\$ 78,351	\$ 69,181	\$ 76,978	1%
FESTIVALS	\$ 4,545	\$ 53,650	\$ 50,984	\$ 59,550	1%
RECREATION PROGRAMS	\$ 52,824	\$ 105,650	\$ 45,113	\$ 55,500	1%
LOAN/BOND PROCEEDS	\$ -	\$ -	\$ 3,000,000	\$ -	
	\$ 8,848,880	\$ 8,837,443	\$ 12,777,447	\$ 10,086,461	100%

The Village’s most significant non-utility sourced revenues are identified in the schedule below.

REVENUE ITEM	FY2018 Actual Audited	FY2019 Actual Audited	FY2020 Actual Audited	FY2021 Actual Audited	FY2022 EOY PROJECTION	FY2023 BUDGET PROPOSED
Property Tax (01)	\$ 1,316,805	\$1,397,713	\$1,426,521	\$1,399,299	\$1,512,487	\$1,553,746
Sales & Use Tax (01)	\$ 805,557	\$ 846,293	\$ 866,394	\$ 936,706	\$1,152,261	\$1,146,479
Grants (01)	\$ -	\$ -	\$ -	\$ 184,334	\$ 330,795	\$ 329,927
Places For Eating (01)	\$ 197,458	\$ 200,277	\$ 167,046	\$ 165,977	\$ 239,728	\$ 344,823
1/2% (23)	\$ 199,931	\$ 210,717	\$ 197,990	\$ 200,308	\$ 306,333	\$ 311,516
Local MFT(\$0.03) (25)	\$ -	\$ -	\$ -	\$ 152,916	\$ 196,542	\$ 198,507

Property tax revenue is the Village’s most stable and reliable revenue source. The FY2023 budget proposes that 28% of General Fund revenues will come from property taxes. The 2021 property tax levy, which will be collected in part in FY2022 and FY2023 totaled \$1,596,519, an increase of 4.99% from the 2020 levy. State statute generally limits non-home rule communities’ property tax growth to the CPI index plus the assessed value increase related to new construction. The FY2023 budget estimates total growth in the 2021 levy to be 1.75%. The graph above depicts a six-year history of annual property tax revenue.

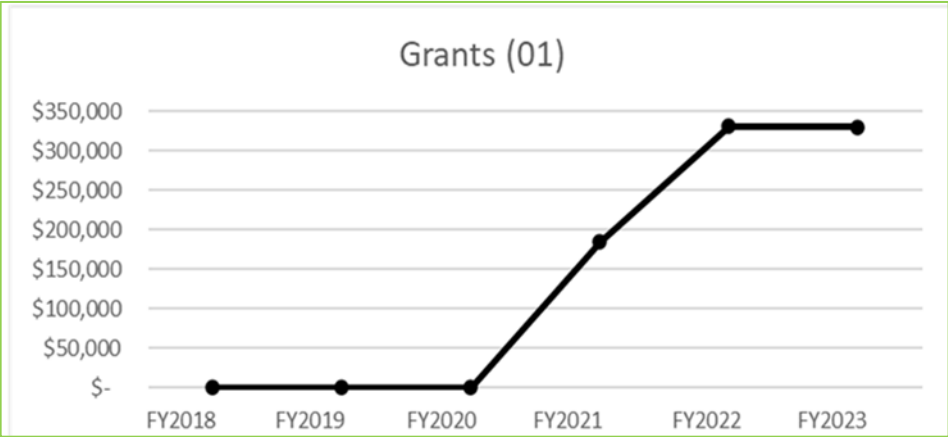




Sales & Use Tax revenue has seen tremendous growth over the last couple of years. The State of Illinois assesses a 6.25% state-wide sales tax, of which 1% is shared with the Village in the form of sales tax. The State of Illinois also taxes the privilege of using any item of tangible personal property purchased at retail. The State distributes this tax

revenue to the Village in the form of use tax. The graph above shows a six-year history of both sales and use tax receipts combined.

The Village has traditionally not been a recipient of significant grant receipts. The Village’s historically strong financial position and demographics generally limit its ability to obtain grant funding. The COVID-19 pandemic has provided significant opportunities for all communities to receive grant funding. In FY2021, the Village received CARES funding in the amount of \$180,866. Split between fiscal years, the Village is scheduled to receive \$644,498 in ARPA funding. The Village received its first half payment in August 2021 and expects to receive the second half payment by August 2022. The graph above shows a six-year history of grant revenue.



The Village received its first half payment in August 2021 and expects to receive the second half payment by August 2022. The graph above shows a six-year history of grant revenue.

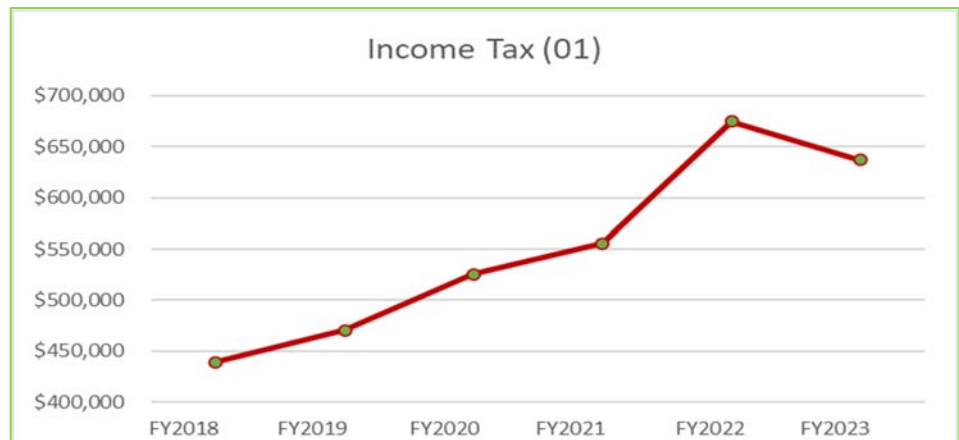
Places for Eating tax revenue has seen a significant rebound in FY2022 and anticipates significant growth in FY2023.



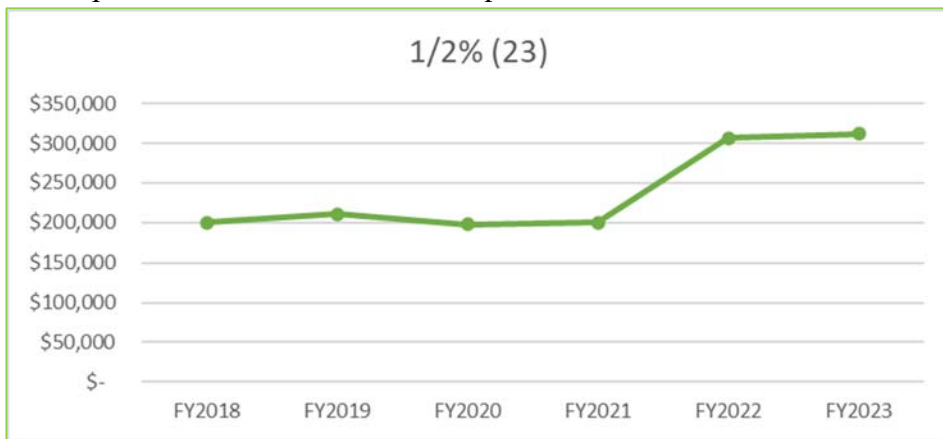
COVID-19 mitigation efforts coupled with cautious public attitudes concerning gatherings with other people, produced significant financial burdens on restaurants. Many restaurants saw declines in the volume of customers. As COVID-19 restrictions were lifted, coupled with the public’s broader acceptance of COVID-19, restaurants saw a significant resurgence in customers.

FY2023 anticipates this trend to continue. The FY2023 budget also anticipates significant growth as the result of the opening of a major restaurant in the community in January 2022. The graph above shows a six-year history of the Places for Eating tax.

Income tax revenue has shown strong growth recently as both corporate and personal wealth improved during the COVID-19 pandemic due to impacts of economic stimulus, strong stock market gains, and other factors. The State of Illinois taxes the privilege of earning or receiving income within, or as a resident of the State. The Village anticipates receiving approximately 6% of the net, personal income tax and 6.86% of the net, corporate income tax revenue received by the State. Revenues are distributed to local governments on a per capita basis. Income tax projections for FY2023 forecast strong, yet conservative estimates for income tax distributions to the Village. The graph above shows a six-year history of income tax revenues.



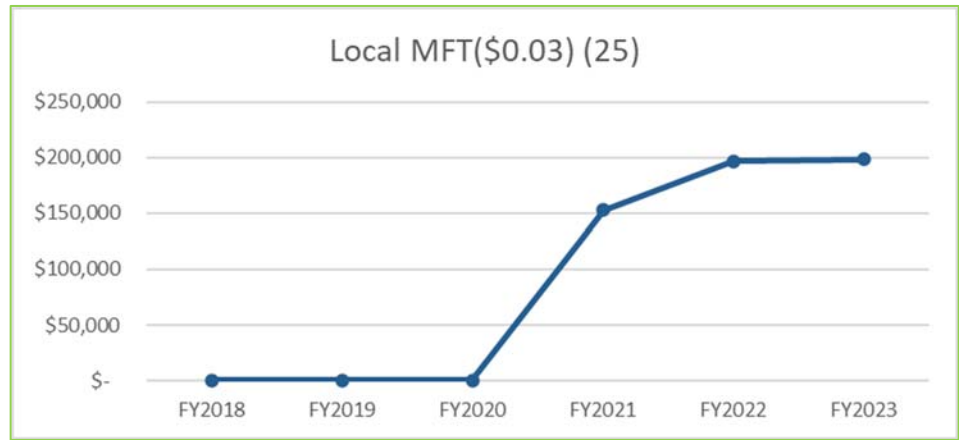
Non-Home Rule Sales Tax receipts are placed into the Village’s 1/2% Sales Tax Fund. The Village assessed a one-half percent (0.50%) tax on eligible purchases within the Village. The revenue provides support for infrastructure and other capital related purposes. Effective January 1, 2021, remote/online retailers and marketplace facilitators have been required to collect and remit this tax if a product is delivered to a Palos



Park address. This is the result of the United States Supreme Court ruling vs Wayfair, which requires that retailers with a remote/online presence must assess all applicable sales tax rates just like brick-and-mortar retail stores. The Illinois Department of Revenue (IDOR) administers this tax and remits it to the Village each month. The tax

is generally assessed on the purchase of general merchandise with exceptions for certain food, drugs, medical devices, and title and registered vehicles. The graph above shows a six-year history of the one-half percent (0.50%) retail sales tax.

The Village’s local municipal fuel tax is assessed at a rate of 3¢ on all fuel tax sales occurring within the Village at one of the three (3) local gas stations. Revenue is used to support the construction, reconstruction, resurfacing and general maintenance of Village streets. Village council approved the creation of the tax on March 9, 2020 to be effective July 1, 2020. The Village began receiving distributions from the State of Illinois for the tax in October 2020. The Village anticipates small growth in FY2023 tax revenues as the impacts of COVID-19 wane, resulting in increased personal and business travel. The graph above shows a six-year history of local municipal fuel tax revenues.



The preparation of this budget was made possible by the efforts of the Department Directors and many of their staff members. All involved are to be commended for their input and diligence in preparing this budget document.

Respectfully submitted,

Village of Palos Park

Allen L. Altic

**Allen L. Altic, CPA
Finance Director/Treasurer**



VILLAGE OF

PALOS PARK

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**Village of Palos Park
Fund Summary
Fiscal Year 2023**

	FY22 EOY 01 General Fund	FY22 EOY 03 Special Events	FY22 EOY 10 Land Acquisition	FY22 EOY 13 2022A Debt Service Fund	FY22 EOY 23 1/2% Sales Tax	FY22 EOY 24 MFT Fund
Operating Revenues	5,049,607	43,869	-	-	306,333	195,471
Other Revenues	347,942	-	-	-	248	106,677
Transfers In	196,637	9,472	44,580	12,500	-	-
Total Revenues	5,594,186	53,341	44,580	12,500	306,581	302,148
Operating Expenses	4,581,814	52,426	-	-	-	80,985
Non-Operating Expenses	-	-	-	-	-	-
Capital Outlay	141,450	-	-	-	275,005	435,000
Debt Service	-	-	44,580	12,500	-	-
Transfers Out	59,219	-	-	-	-	-
Total Expenses	4,782,483	52,426	44,580	12,500	275,005	515,985
Change in Fund balance	811,703	915	-	-	31,576	(213,837)
Beginning Fund Balance	2,037,314	2,085	-	-	758,492	715,017
Ending Fund Balance	2,849,018	3,000	-	-	790,068	501,180
Fund Balance Reserve %	62%	100%	0%	0%	287%	97%
Policy	25%	0%	0%	0%	0%	0%
Policy \$	1,145,454	-	-	-	-	-
Difference	1,703,564	3,000	-	-	790,068	501,180

	FY23 Budget 01 General Fund	FY23 Budget 03 Special Events	FY23 Budget 10 Land Acquisition	FY23 Budget 13 2022A Debt Service Fund	FY23 Budget 23 1/2% Sales Tax	FY23 Budget 24 MFT Fund
Operating Revenues	5,133,165	51,950	-	-	461,516	196,637
Other Revenues	398,237	-	-	-	500	53,739
Transfers In	189,286	6,475	48,100	210,674	-	-
Total Revenues	5,720,688	58,425	48,100	210,674	462,016	250,376
Operating Expenses	5,108,329	61,425	-	-	-	125,500
Non-Operating Expenses	-	-	-	-	-	-
Capital Outlay	224,818	-	-	-	578,600	-
Debt Service	-	-	48,100	210,674	-	-
Transfers Out	59,700	-	-	-	-	-
Total Expenses	5,392,847	61,425	48,100	210,674	578,600	125,500
Change in Fund balance	327,841	(3,000)	-	-	(116,584)	124,876
Beginning Fund Balance	2,849,018	3,000	-	-	790,068	501,180
Ending Fund Balance	3,176,858	-	-	-	673,484	626,056
Fund Balance Reserve %	62%	100%	0%	0%	116%	499%
Policy	25%	0%	0%	0%	0%	0%
Policy \$	1,277,082	-	-	-	-	-
Difference	1,899,776	-	-	-	673,484	626,056

**Village of Palos Park
Fund Summary
Fiscal Year 2023**

	FY22 EOY 25	FY22 EOY 26	FY22 EOY 27	FY22 EOY 44	FY22 EOY 50	FY22 EOY 51
	Local Gas Tax Fund	Beautification	Police Forfeiture	Capital Improvement	Refuse Fund	Sewer Fund
Operating Revenues	196,542	8,995	-	-	385,919	494,812
Other Revenues	3,000,021	-	2	20,171	-	23,717
Transfers In	152,916	-	-	-	-	-
Total Revenues	3,349,479	8,995	2	20,171	385,919	518,529
Operating Expenses	-	7,606	-	15,666	315,698	361,417
Non-Operating Expenses	50,000	-	-	-	-	-
Capital Outlay	-	-	41,195	71,924	-	30,507
Debt Service	-	-	-	-	-	-
Transfers Out	12,500	-	-	-	76,637	40,000
Total Expenses	62,500	7,606	41,195	87,590	392,335	431,924
Change in Fund balance	3,286,979	1,389	(41,193)	(67,419)	(6,416)	86,604
Beginning Fund Balance	-	3,293	41,193	133,061	88,472	1,419,116
Ending Fund Balance	3,286,979	4,682	-	65,642	82,057	1,505,720
Fund Balance Reserve %	5259%	62%	100%	100%	21%	417%
Policy	0%	0%	0%	0%	0%	25%
Policy \$	-	-	-	-	-	90,354
Difference	3,286,979	4,682	-	65,642	82,057	1,415,366

	FY23 Budget 25	FY23 Budget 26	FY23 Budget 27	FY23 Budget 44	FY23 Budget 50	FY23 Budget 51
	Local Gas Tax Fund	Beautification	Police Forfeiture	Capital Improvement	Refuse Fund	Sewer Fund
Operating Revenues	198,507	8,600	-	-	205,148	497,100
Other Revenues	500	-	-	200	198,507	21,898
Transfers In	-	-	-	-	-	-
Total Revenues	199,007	8,600	-	200	403,655	518,998
Operating Expenses	-	8,115	-	-	359,766	447,884
Non-Operating Expenses	-	-	-	-	-	-
Capital Outlay	1,000,000	-	-	-	-	189,425
Debt Service	-	-	-	-	-	-
Transfers Out	210,674	-	-	-	69,286	40,000
Total Expenses	1,210,674	8,115	-	-	429,052	677,309
Change in Fund balance	(1,011,667)	485	-	200	(25,397)	(158,311)
Beginning Fund Balance	3,286,979	4,682	-	65,642	82,057	1,505,720
Ending Fund Balance	2,275,312	5,167	-	65,842	56,660	1,347,409
Fund Balance Reserve %	188%	64%	100%	100%	13%	301%
Policy	100%	0%	0%	0%	0%	25%
Policy \$	-	-	-	-	-	111,971
Difference	2,275,312	5,167	-	65,842	56,660	1,235,438

**Village of Palos Park
Fund Summary
Fiscal Year 2023**

	FY22 EOY 52	FY22 EOY 53	FY22 EOY 54	FY22 EOY 84	FY22 EOY Grand Total
	Water Fund	Commuter Lot	McCord Fund	Police Pension Fund	
Operating Revenues	2,069,907	16,828	-	495,721	9,264,004
Other Revenues	89,082	32	-	-	3,587,892
Transfers In	-	-	5,167	-	421,272
Total Revenues	2,158,989	16,860	5,167	495,721	13,273,168
Operating Expenses	1,793,994	29,891	4,807	311,388	7,555,692
Non-Operating Expenses	-	-	-	-	50,000
Capital Outlay	50,400	-	-	-	1,045,481
Debt Service	250,836	-	-	-	307,916
Transfers Out	75,000	5,000	-	-	268,356
Total Expenses	2,170,229	34,891	4,807	311,388	9,227,445
Change in Fund balance	(11,240)	(18,031)	360	184,333	4,045,724
Beginning Fund Balance	1,742,850	83,490	(360)	4,328,644	11,352,667
Ending Fund Balance	1,731,609	65,459	-	4,512,976	15,398,390
Fund Balance Reserve %	97%	219%	0%	1449%	-
Policy	25%	0%	0%	0%	-
Policy \$	511,207	-	-	-	-
Difference	1,220,402	65,459	-	4,512,976	-

	FY23 Budget 52	FY23 Budget 53	FY23 Budget 54	FY23 Budget 84	FY23 Budget Grand Total
	Water Fund	Commuter Lot	McCord Fund	Police Pension Fund	
Operating Revenues	2,114,040	31,285	-	579,453	9,477,401
Other Revenues	55,208	64	-	-	728,853
Transfers In	-	-	5,125	-	459,660
Total Revenues	2,169,248	31,349	5,125	579,453	10,665,914
Operating Expenses	2,025,560	23,159	5,125	315,763	8,480,626
Non-Operating Expenses	-	-	-	-	-
Capital Outlay	228,250	-	-	-	2,221,093
Debt Service	237,406	-	-	-	496,180
Transfers Out	75,000	5,000	-	-	459,660
Total Expenses	2,566,216	28,159	5,125	315,763	11,657,559
Change in Fund balance	(396,968)	3,190	-	263,690	(991,645)
Beginning Fund Balance	1,731,609	65,459	-	4,512,976	15,398,390
Ending Fund Balance	1,334,641	68,649	-	4,776,666	14,406,745
Fund Balance Reserve %	66%	296%	0%	1513%	-
Policy	25%	0%	0%	0%	-
Policy \$	565,742	-	-	-	-
Difference	768,899	68,649	-	4,776,666	-



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PALOS PARK

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
GENERAL FUND REVENUE -- FUND 01					
TAXES					
01-00-10-1000	PROPERTY TAX	1,399,299	1,488,117	1,512,487	1,553,746
01-00-10-1010	ROAD & BRIDGE PROPERTY TAX	22,864	24,520	23,923	24,641
01-00-10-1020	PERSONAL PROPERTY REPLACEMENT	12,252	10,800	21,416	18,204
01-00-10-1030	INCOME TAX	555,647	537,532	674,751	636,870
01-00-10-1032	USE TAX	216,468	122,429	184,402	181,263
01-00-10-1034	CANNABIS TAX	3,962	4,346	7,755	9,553
01-00-10-1050	COM ED UTILITY TAX	196,912	202,522	196,431	194,467
01-00-10-1051	NICOR UTILITY TAX	98,205	96,696	139,876	125,888
01-00-10-1052	PHONE UTILITY TAX	95,916	84,640	90,866	86,323
01-00-10-1070	SALES TAX	720,238	767,517	967,859	965,216
01-00-10-1080	PLACES FOR EATING TAX	165,977	204,252	239,728	344,823
01-00-10-1090	VIDEO GAMING TAX	-	-	-	5,000
TOTAL TAXES		3,487,741	3,543,371	4,059,495	4,145,994
MISCELLANEOUS FEES & LICENSES					
01-00-12-1200	LIQUOR LICENSE	9,500	26,250	28,855	29,250
01-00-12-1210	BUSINESS LICENSE	16,872	16,000	10,150	10,500
01-00-12-1211	BRING YOUR OWN BOTTLE LICENSE	-	-	-	-
01-00-12-1213	SOLICITORS LICENSE	-	20	-	20
01-00-12-1214	VENDING MACHINE LICENSE	-	-	-	-
01-00-12-1230	CABLE TV FRANCHISE FEE	54,887	51,822	53,437	52,903
01-00-12-1231	AT&T - PHONE FRANCHISE FEES	37,419	35,579	37,623	36,871
01-00-12-1241	RAFFLE PERMIT FEE	30	80	80	80
01-00-12-1730	REIMBURSABLE EXPENSES	-	-	-	-
TOTAL MISCELLANEOUS FEES & LICENSES		118,708	129,751	130,145	129,624
GRANTS					
01-00-14-1400	STATE GRANTS	-	-	-	50,000
01-00-14-1401	FEDERAL GRANTS	184,334	25,000	330,795	329,927
TOTAL GRANTS		184,334	25,000	330,795	379,927
RENTAL INCOME					
01-00-16-1600	AT&T TOWER RENTAL	31,759	32,712	32,712	33,693
01-00-16-1601	CROWN CASTLE TOWER RENTAL AT KAC	19,153	23,825	21,088	22,769
01-00-16-1604	SPRINT AT SHADOW RIDGE	42,511	40,345	10,030	-
01-00-16-1605	SPRINT PCS LAND LEASE AT KAC	35,832	35,832	35,832	35,832
01-00-16-1606	T-MOBILE MONOPOLE AT SHADOW RIDGE	30,889	31,482	31,482	31,482
01-00-16-1607	T-MOBILE MONOPOLE AT GARAGE	24,619	25,358	25,358	26,119
01-00-16-1620	CROWN CASTLE CO-LOCATES AT KAC	35,279	35,279	35,279	35,279
01-00-16-1626	VERIZON CO-LOCATE AT SHADOW RIDGE	49,680	52,785	53,406	61,272
TOTAL RENTAL INCOME		269,723	277,618	245,187	246,446
UTILITY & ON-SITE (SEPTIC)					
01-00-17-1710	ON-SITE (SEPTIC MAINTENANCE)	8,523	8,300	8,417	8,610
01-00-17-1712	ON-SITE SYSTEM REINSPECTION	454	-	400	400
TOTAL UTILITY & ON-SITE (SEPTIC)		8,977	8,300	8,417	8,610
MISCELLANEOUS REIMBURSEMENTS					
01-00-18-1801	HEALTH INSURANCE REIMBURSEMENTS	22,265	21,761	21,385	22,661
01-00-18-1802	WORKMEN COMP INS REIMBURSEMENTS				
01-00-18-1803	LIABILITY INSURANCE REIMBURSEMENTS	7,075	-	-	-
01-00-18-1820	GAS TAX REBATE	378	350	325	350
01-00-18-1825	FEMA REIMBURSEMENTS	-	-	-	-
01-00-18-1828	NSF FEE REIMBURSEMENTS	-	70	-	70
01-00-18-1829	MISCELLANEOUS REIMBURSEMENTS	-	120	-	120
01-00-18-1830	OPERATING SERVICE REIMBURSEMENTS	-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-00-18-1831	LEGAL / ENGR FEE REIMBURSEMENTS	-	-	-	-
TOTAL MISCELLANEOUS REIMBURSEMENTS		29,718	22,301	21,710	23,201
MISCELLANEOUS INCOME					
01-00-19-1900	DONATIONS	-	50	-	50
01-00-19-1901	HPC - GRANCKI - BOOK REVENUE	153	90	22	90
01-00-19-1920	COPIES - FOIA	3	50	18	50
01-00-19-1921	RECORDING FEES	-	500	613	500
01-00-19-1922	FILING FEES	-	-	-	-
01-00-19-1924	MAPS / ORDINANCES / BOOKS / BID PKTS	-	50	-	50
01-00-19-1926	NEWSLETTER ADVERTISING	-	250	-	250
01-00-19-1930	SALES / REIMBURSABLE EXPENSES	-	100	-	100
01-00-19-1931	SALE OF VILLAGE EQUIPMENT	813	700	-	750
01-00-19-1955	CULVERTS INCOME	1,916	765	1,086	900
01-00-19-1959	MISCELLANEOUS INCOME	24,860	500	27,770	1,000
01-00-20-2115	CHANGE IN IRMA SURPLUS	143,181	66,879	75,066	70,119
TOTAL MISCELLANEOUS INCOME		170,925	69,934	104,575	73,859
INTEREST INCOME					
01-00-20-2000	CHECKING ACCOUNT INTEREST	10,678	7,470	2,548	4,150
01-00-20-2001	ILLINOIS FUNDS INTEREST	340	480	574	960
01-00-20-2002	INVESTMENT INCOME	-	-	-	-
01-00-20-2114	INCOME / LOSS - IMET	357	5	-	-
TOTAL INTEREST INCOME		11,375	7,955	3,122	5,110
TRANSFER IN					
01-00-21-2100	TRANSFER FROM MFT FUNDS	-	-	-	-
01-00-21-2110	TRANSFER FROM ASSESSMENT FUNDS	-	-	-	-
01-00-21-2121	TRANSFER FROM COMMUTER LOT	5,000	5,000	5,000	5,000
01-00-21-2123	TRANSFER FROM SEWER FUND	35,000	40,000	40,000	40,000
01-00-21-2124	TRANSFER FROM WATER FUND	70,000	75,000	75,000	75,000
01-00-21-2125	TRANSFER FROM EXACTION FUND	5,260	-	-	-
01-00-21-2126	TRANSFER FROM REFUSE FUND	-	106,307	76,637	69,286
01-00-21-2700	TRANSFER FROM POLICE FORFEITURE	-	-	-	-
TOTAL TRANSFER-IN		115,260	226,307	196,637	189,286
FINES & FORFEITURES					
01-00-23-2300	TREE REPLACEMENT REIMBURSEMENT	-	100	-	100
01-00-23-2310	VILLAGE CODE VIOLATIONS	-	50	-	50
TOTAL FINES & FORFEITURES		0	150	-	150
TOTAL ADMINISTRATIVE DEPT REVENUE		4,396,761	4,310,687	5,100,083	5,202,207
POLICE DEPARTMENT REVENUE					
VEHICLE & ANIMAL LICENSES					
01-02-22-2200	VEHICLE STICKERS	122,045	123,750	116,038	121,133
01-02-22-2201	VEHICLE STICKER - LATE PENALTY	105	850	1,100	1,300
01-02-22-2210	ANIMAL LICENSES	2,720	2,825	2,690	2,745
TOTAL LICENSE REVENUE		124,870	127,425	119,828	125,178
FINES & FORFEITURES					
01-02-23-2301	POLICE TICKETS / FINES	51,363	60,971	52,701	58,985
01-02-23-2302	COURT FINES / BOND FORFEITURES	7,203	9,630	8,441	8,643
01-02-23-2303	D.U.I. FINES - 5TH DISTRICT COURT	550	2,500	2,039	2,600
01-02-23-2304	TOWING FEE	3,650	5,100	6,000	6,600
01-02-23-2305	SALE OF SEIZED PROPERTY	-	-	-	-
TOTAL FINES & FORFEITURES		62,766	78,201	69,181	76,828
MISCELLANEOUS REVENUE					
01-02-24-2400	MISCELLANEOUS REVENUE	-	75	-	75
01-02-24-2401	POLICE REPORTS	2,188	3,000	2,515	3,000
01-02-24-2420	POLICE PROTECTION SERVICES	485	500	-	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-02-24-2435	POLICE GRANTS	-	-	-	3,200
TOTAL MISCELLANEOUS REVENUE		2,673	3,575	2,515	6,775
TOTAL POLICE DEPARTMENT REVENUE		190,309	209,201	191,524	208,781
BUILDING DEPARTMENT REVENUE					
LICENSES					
01-05-12-1220	CONTRACTOR LICENSE	39,995	35,000	39,127	37,000
PERMITS					
01-05-30-3000	BUILDING PERMITS	179,736	100,000	130,000	115,000
01-05-30-3004	SITE DEVELOPMENT PERMIT	-	-	-	-
01-05-30-3010	SIGN PERMITS	-	-	-	-
01-05-30-3011	ZONE VARIATIONS	2,477	900	724	900
01-05-30-3019	MISCELLANEOUS PERMIT FEES	281	-	-	-
01-05-30-3050	PUBLIC WORKS PERMIT FEES	-	-	-	-
TOTAL PERMITS		182,494	100,900	130,724	115,900
INSPECTION & REVIEW FEES					
01-05-31-3100	CONSTRUCTION INSPECTIONS	97,490	65,000	60,000	65,000
01-05-31-3102	PLAN COMMISSION REVIEW FEES	5,375	-	-	-
01-05-31-3110	BLDG PLAN REVIEW FEE	20,493	20,400	15,400	20,000
01-05-31-3111	GRADING PLAN REV / INSPECT FEE	4,517	5,250	1,700	3,500
01-05-31-3112	ATTORNEY / LEGAL REVIEW FEES	2,989	3,500	2,300	3,000
01-05-31-3120	BLDG CODE VIOLATION PENALTY	764	1,057	200	700
01-05-31-3190	MISCELLANEOUS REIMBURSEMENTS	5,345	-	900	1,500
TOTAL INSPECTION & REVIEW FEES		136,972	95,207	80,500	93,700
TOTAL BUILDING DEPARTMENT REVENUE		359,462	231,107	250,351	246,600
RECREATION DEPARTMENT REVENUE					
GRANTS					
01-06-14-1400	STATE GRANTS	-	-	-	-
RENTAL INCOME					
01-06-16-1620	RECREATION CENTER RENTAL FEE	22,597	26,000	14,047	18,000
01-06-16-1621	CENTENNIAL PARK FIELD - RENTAL	3,675	4,500	3,326	1,800
TOTAL RENTAL INCOME		26,272	30,500	17,373	19,800
MISC INCOME					
01-06-19-1900	MISCELLANEOUS INCOME	400	300	-	300
01-06-19-1911	POP REVENUE	-	-	-	-
01-06-19-1912	CHILI IN THE PARK REGISTRATION	-	-	-	-
01-06-19-1914	CHILI IN THE PARK TASTING SALES	135	-	-	-
01-06-19-1926	BROCHURE ADVERTISING	-	100	-	-
01-06-19-1930	JOINT PROGRAM REIMBURSEMENTS	-	250	-	-
TOTAL MISCELLANEOUS INCOME		535	650	-	300
DONATIONS					
01-06-32-3230	SPONSORSHIPS & DONATIONS	591	2,500	600	600
TOTAL DONATIONS REVENUE		591	2,500	600	900
RECREATION PROGRAM REVENUE					
01-06-35-3502	ADULT PROGRAM FEES	6,744	15,000	7,875	11,000
01-06-35-3504	YOUTH PROGRAM FEES	18,682	55,000	19,040	23,000
01-06-35-3520	SPECIAL EVENT FEES	-	2,000	226	500
TOTAL RECREATION PROGRAM REVENUE		25,426	72,000	27,141	34,500
TOTAL RECREATION DEPT REVENUE		52,824	105,650	45,113	55,500
SLUIS PROPERTY REVENUE					
01-07-19-3001	RENTAL INCOME - SLUIS PROPERTY	-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
<i>TOTAL SLUIS PROPERTY REVENUE</i>		-	-	-	-
<i>PALOS PARK FESTIVALS</i>					
MISC INCOME					
01-08-19-1912	CHILI IN THE PARK VENDORS	320	400	400	400
01-08-19-1914	CHILI IN THE PARK SALES	-	400	400	400
01-08-19-1915	HOT DOG DAY SALES	-	1,250	699	1,000
01-08-19-1918	CONCERT IN THE PARK, CLIFF SALES	-	-	-	-
01-08-19-1920	HOLIDAY MARKET VENDORS	-	500	116	300
01-08-19-1922	HOLIDAY MARKET OTHER INCOME	-	-	-	-
01-08-19-1924	ART FAIR VENDORS	-	-	-	-
01-08-19-1926	ART FAIR OTHER INCOME	-	-	-	-
TOTAL MISCELLANEOUS INCOME		320	2,550	1,615	2,100
DONATIONS					
01-08-32-3230	SPONSORSHIPS & DONATIONS	-	2,500	5,500	5,500
<i>TOTAL PALOS FESTIVALS REVENUE</i>		320	5,050	7,115	7,600
<i>TOTAL GENERAL FUND REVENUE</i>		4,999,676	4,861,695	5,594,186	5,720,688
ADMINISTRATION DEPARTMENT EXPENSES					
SALARIES					
01-20-40-4100	SALARIES FULL TIME	244,194	241,313	247,580	253,078
01-20-40-4150	SALARIES PART TIME	27,920	29,277	28,779	31,189
01-20-40-4170	SALARIES ELECTED OFFICIALS	18,150	18,000	17,300	18,000
01-20-40-4200	SALARIES OVERTIME	-	-	-	-
TOTAL SALARIES		290,264	288,590	293,659	302,267
BENEFITS					
01-20-50-5310	HEALTH - DENTAL INSURANCE	46,779	42,901	45,800	49,973
01-20-50-5315	WELLNESS PROGRAM	-	-	-	-
01-20-50-5320	LIFE INSURANCE	458	294	354	354
01-20-50-5330	IMRF	31,193	31,591	29,711	27,400
01-20-50-5340	EMPLOYEE ASSISTANCE PROGRAM	144	120	116	116
01-20-50-5350	SOCIAL SECURITY & MEDICARE	19,695	20,702	20,056	20,797
01-20-50-5360	UNEMPLOYMENT INSURANCE	1,027	850	965	950
TOTAL BENEFITS		99,296	96,458	97,002	99,590
CONTRACTUAL					
01-20-60-6000	IRMA CONTRIBUTIONS	9,687	9,492	9,660	10,282
01-20-60-6011	IT PROFESSIONAL & CONTRACTUAL SERVICES	-	9,230	-	-
01-20-60-6540	LEGAL FEES - MISCELLANEOUS	47,318	42,000	45,000	46,000
01-20-60-6570	RECORDING FEES	3,085	3,000	1,000	2,000
01-20-60-6580	ORDINANCE CODIFICATION	2,232	2,850	2,250	2,750
01-20-60-6590	PUBLISHING / RECORDING	-	200	100	200
01-20-60-6600	PLANNING	-	-	-	-
01-20-60-6605	ENGINEERING	-	-	-	-
01-20-60-6610	ECONOMIC DEVELOPMENT	-	250	-	200
01-20-60-6705	OFFICE EQUIP MAINTENANCE - SUPPLIES	-	-	-	-
01-20-60-6810	PROFESSIONAL DEVELOPMENT	2,572	5,040	3,308	5,230
01-20-60-6990	OTHER CONTRACTUAL SERVICES	26,562	37,960	18,013	24,675
TOTAL CONTRACTUAL		91,454	110,022	79,331	91,337
COMMODITIES					
01-20-70-7010	OFFICE SUPPLIES	6,508	8,420	7,415	8,000
01-20-70-7011	COMPUTER SUPPLIES	3,019	4,000	2,500	3,100
01-20-70-7020	PRINTING	-	2,500	400	1,250
01-20-70-7030	NEWSLETTER	-	5,200	-	5,200
01-20-70-7035	PUBLICATIONS	1,634	1,850	1,855	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-20-70-7040	POSTAGE	5,841	5,000	5,080	5,200
01-20-70-7060	TRAVEL	52	350	50	250
01-20-70-7080	FUEL PURCHASES	-	-	-	-
01-20-70-7200	PHONE EXPENSE	18,570	19,114	20,799	21,000
01-20-70-7210	MOBILE TELECOMMUNICATIONS	1,322	2,000	2,020	2,350
01-20-70-7500	SM OFFICE EQUIPMENT	-	250	-	200
01-20-70-7920	MEDICAL FEES - SUPPLIES	182	100	50	100
01-20-70-7990	MISCELLANEOUS COMMODITIES	3,520	4,200	3,500	3,575
TOTAL COMMODITIES		40,647	52,984	43,669	52,225
<i>TOTAL ADMINISTRATION DEPT EXPENSES</i>		521,661	548,054	513,661	545,419
PUBLIC AFFAIRS DEPARTMENT EXPENSES					
BENEFITS					
01-21-50-5310	HEALTH - DENTAL INSURANCE	22,391	21,761	21,385	22,661
CONTRACTUAL					
01-21-60-6000	IRMA CONTRIBUTIONS	842	904	920	979
01-21-60-6540	LEGAL FEES - MISCELLANEOUS	-	5,000	-	5,000
01-21-60-6590	PUBLISHING / RECORDING	258	-	-	-
01-21-60-6600	PLANNING	-	5,000	3,400	5,000
01-21-60-6810	PROFESSIONAL DEVELOPMENT	5,898	8,000	6,498	7,820
01-21-60-6990	OTHER CONTRACTUAL SERVICES	667	5,450	3,942	5,825
TOTAL CONTRACTUAL		7,664	24,354	14,760	24,624
COMMODITIES					
01-21-70-7010	OFFICE SUPPLIES	121	1,000	104	500
01-21-70-7020	PRINTING	-	-	-	-
01-21-70-7040	POSTAGE	-	-	-	-
01-21-70-7060	TRAVEL	-	-	-	-
01-21-70-7990	MISCELLANEOUS COMMODITIES	3,842	4,900	3,874	4,900
TOTAL COMMODITIES		3,962	5,900	3,978	5,400
<i>TOTAL PUBLIC AFFAIRS DEPT EXPENSES</i>		34,018	52,015	40,123	52,685
POLICE DEPARTMENT EXPENSES					
SALARIES					
01-22-40-4100	SALARIES FULL TIME	224,796	196,432	202,298	209,355
01-22-40-4110	SALARIES FULL TIME SWORN POLICE	842,385	896,526	902,401	965,418
01-22-40-4111	SALARIES PART TIME SWORN	291,464	243,100	256,787	270,000
01-22-40-4150	SALARIES PART TIME	27,195	29,645	35,616	42,925
01-22-40-4200	SALARIES OVERTIME	50,453	43,289	49,729	53,192
TOTAL SALARIES		1,436,293	1,408,992	1,446,831	1,540,890
BENEFITS					
01-22-50-5310	HEALTH - DENTAL INSURANCE	129,439	129,729	130,673	143,185
01-22-50-5320	LIFE INSURANCE	1,422	1,549	1,589	1,589
01-22-50-5330	IMRF	29,730	30,406	28,779	26,656
01-22-50-5335	POLICE PENSION	335,000	414,000	414,000	486,000
01-22-50-5340	EMPLOYEE ASSISTANCE PROGRAM	444	355	355	355
01-22-50-5350	SOCIAL SECURITY & MEDICARE	106,240	107,788	110,682	116,108
01-22-50-5360	UNEMPLOYMENT INSURANCE	4,348	2,500	4,328	4,200
TOTAL BENEFITS		606,622	686,327	690,406	778,093
CONTRACTUAL					
01-22-60-6000	IRMA CONTRIBUTIONS	36,442	42,064	39,657	40,149
01-22-60-6011	IT PROFESSIONAL & CONTRACTUAL SERVICES	-	15,995	16,437	13,801
01-22-60-6540	LEGAL FEES - MISCELLANEOUS	32,129	39,000	31,785	35,200
01-22-60-6590	PUBLISHING / RECORDING	-	-	-	-
01-22-60-6700	VEHICLE MAINTENANCE & SUPPLIES	27,209	32,450	37,313	34,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-22-60-6705	OFFICE EQUIPMENT MAINTENANCE	-	-	-	-
01-22-60-6708	OPERATING EQUIPMENT MAINTENANCE	2,020	4,500	1,628	5,610
01-22-60-6711	BLDG MAINTENANCE - SUPPLIES	297	350	529	1,000
01-22-60-6800	DISPATCH SERVICES	99,527	107,489	74,520	80,000
01-22-60-6810	PROFESSIONAL DEVELOPMENT	11,443	8,000	20,004	20,000
01-22-60-6840	ANIMAL CONTROL	-	100	-	100
01-22-60-6920	CREDIT CARD FEES	632	850	1,587	1,600
01-22-60-6990	OTHER CONTRACTUAL SERVICES	33,794	15,270	20,371	15,270
TOTAL CONTRACTUAL		243,493	266,068	243,831	246,730
COMMODITIES					
01-22-70-7010	OFFICE SUPPLIES	3,514	6,000	2,435	4,500
01-22-70-7011	COMPUTER EQUIPMENT - MAINTENANCE	7,850	4,175	4,989	5,775
01-22-70-7020	PRINTING	3,106	4,400	1,470	4,400
01-22-70-7035	PUBLICATIONS	154	-	-	-
01-22-70-7040	POSTAGE	275	1,675	1,836	1,800
01-22-70-7060	TRAVEL	-	50	-	50
01-22-70-7080	VEHICLE FLUIDS	43,366	52,000	61,678	65,000
01-22-70-7090	CRIME PREVENTION MATERIALS	1,029	1,500	1,467	1,500
01-22-70-7110	FIREARMS & AMMUNITION	2,261	4,000	5,215	7,500
01-22-70-7200	PHONE EXPENSE	6,122	6,425	4,938	5,895
01-22-70-7210	MOBILE TELECOMMUNICATIONS	5,303	5,040	3,818	3,180
01-22-70-7300	UNIFORMS / BODY ARMOR	11,831	14,000	14,054	20,000
01-22-70-7500	OFFICE EQUIPMENT / COPIER	-	-	-	-
01-22-70-7510	EQUIPMENT	2,102	1,900	638	9,900
01-22-70-7760	JANITORIAL SUPPLIES	-	-	-	-
01-22-70-7920	MEDICAL FEES / SUPPLIES	1,369	6,500	4,686	6,500
01-22-70-7990	MISCELLANEOUS COMMODITIES	3,611	2,150	2,852	3,000
TOTAL COMMODITIES		91,891	109,815	110,076	139,000
<i>TOTAL POLICE DEPARTMENT EXPENSES</i>		2,378,299	2,471,202	2,491,144	2,704,713
PUBLIC WORKS DEPARTMENT EXPENSES					
SALARIES					
01-24-40-4100	SALARIES FULL TIME	239,533	251,143	261,157	290,609
01-24-40-4150	SALARIES PART TIME	8,840	8,925	4,626	3,570
01-24-40-4200	SALARIES OVERTIME	7,605	8,419	9,785	9,926
TOTAL SALARIES		255,977	268,487	275,568	304,105
BENEFITS					
01-24-50-5310	HEALTH - DENTAL INSURANCE	28,607	37,896	31,109	36,965
01-24-50-5320	LIFE INSURANCE	505	572	572	663
01-24-50-5330	IMRF	29,881	30,363	29,265	29,650
01-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	114	91	91	91
01-24-50-5350	SOCIAL SECURITY & MEDICARE	18,764	20,540	21,081	23,265
01-24-50-5360	UNEMPLOYMENT INSURANCE	1,947	500	2,242	2,300
TOTAL BENEFITS		79,819	89,962	84,360	92,934
CONTRACTUAL					
01-24-60-6000	IRMA CONTRIBUTIONS	9,257	9,944	10,120	10,772
01-24-60-6011	IT PROFESSIONAL & CONTRACTUAL SERVICES	-	6,590	6,807	6,815
01-24-60-6420	STREET LIGHTING	19,948	20,000	18,985	20,000
01-24-60-6540	LEGAL FEES - MISCELLANEOUS	2,618	2,500	2,310	2,500
01-24-60-6590	PUBLISHING / RECORDING	-	-	-	-
01-24-60-6605	ENGINEER REVIEW - INSPECTION	-	-	-	-
01-24-60-6620	LAB TESTING FEES	2,878	3,000	3,199	3,100
01-24-60-6645	SURVEYOR EQUIPMENT MAINTENANCE	-	500	250	650
01-24-60-6700	VEHICLE MAINTENANCE & SUPPLIES	33,224	36,120	45,600	38,200
01-24-60-6705	OFFICE EQUIPMENT MAINTENANCE	136	400	252	500
01-24-60-6708	OPERATING EQUIPMENT MAINT	25,231	24,050	22,045	51,900
01-24-60-6730	STREET LIGHT MAINTENANCE - SUPPLIES	-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-24-60-6731	TRAFFIC LIGHT MAINTENANCE	3,398	3,900	3,420	3,900
01-24-60-6786	TREE TRIMMING / REMOVAL	45,412	55,000	57,700	55,000
01-24-60-6787	TREE SUPPLY / PLANTING	-	500	746	600
01-24-60-6788	MISCELLANEOUS - TREE EXPENSES	-	-	346	400
01-24-60-6791	TREE BODY TREE EXPENSES / FORESTRY	-	-	-	-
01-24-60-6810	PROFESSIONAL DEVELOPMENT	1,710	3,390	615	2,090
01-24-60-6830	EQUIPMENT RENTAL	-	3,100	-	7,100
01-24-60-6990	OTHER CONTRACTUAL SERVICES	17,995	14,104	7,595	11,370
TOTAL CONTRACTUAL		161,809	183,098	179,990	214,897
COMMODITIES					
01-24-70-7010	OFFICE SUPPLIES	815	700	1,100	2,150
01-24-70-7011	COMPUTER SUPPLIES / EQUIPMENT	2,314	270	170	1,500
01-24-70-7020	PRINTING	-	-	145	-
01-24-70-7040	POSTAGE	-	-	-	-
01-24-70-7080	VEHICLE FLUIDS	9,460	13,000	16,676	20,000
01-24-70-7200	PHONE EXPENSE	3,213	3,120	3,105	3,125
01-24-70-7210	MOBILE TELECOMMUNICATIONS	2,445	3,900	3,800	5,200
01-24-70-7300	UNIFORMS / PPE	8,139	10,974	9,924	11,730
01-24-70-7510	OPERATING EQUIPMENT	5,580	4,300	2,400	5,200
01-24-70-7700	STREET MAINTENANCE - SUPPLIES	624	900	1,595	1,200
01-24-70-7710	STREET SIGN MAINTENANCE / SUPPLIES	2,000	-	-	-
01-24-70-7760	JANITORIAL SUPPLIES	-	-	-	-
01-24-70-7920	MEDICAL FEES-SUPPLIES	145	1,600	1,156	2,000
01-24-70-7990	MISCELLANEOUS COMMODITIES	1,678	1,250	1,550	1,900
TOTAL COMMODITIES		36,415	40,014	41,621	54,005
<i>TOTAL PUBLIC WORKS DEPT EXPENSES</i>		534,020	581,561	581,539	665,941
BUILDING DEPARTMENT EXPENSES					
SALARIES					
01-25-40-4100	SALARIES FULL TIME	215,686	222,218	206,636	221,726
01-25-40-4150	SALARIES PART TIME	1,316	7,020	-	-
01-25-40-4200	SALARIES OVERTIME	-	-	-	-
TOTAL SALARIES		217,001	229,238	206,636	221,726
BENEFITS					
01-25-50-5310	HEALTH - DENTAL INSURANCE	20,073	27,975	48,167	57,383
01-25-50-5320	LIFE INSURANCE	247	407	407	407
01-25-50-5330	IMRF	26,310	28,567	23,547	22,346
01-25-50-5340	EMPLOYEE ASSISTANCE PROGRAM	103	83	83	83
01-25-50-5350	SOCIAL SECURITY & MEDICARE	15,857	17,547	15,808	16,962
01-25-50-5360	UNEMPLOYMENT INSURANCE	567	250	663	600
TOTAL BENEFITS		63,156	74,829	88,675	97,781
CONTRACTUAL					
01-25-60-6000	IRMA CONTRIBUTIONS	4,629	4,972	5,060	5,386
01-25-60-6011	IT PROFESSIONAL & CONTRACTUAL SERVICES	-	5,397	5,517	5,491
01-25-60-6540	LEGAL FEES - MISCELLANEOUS	13,667	20,000	10,000	20,000
01-25-60-6590	PUBLISHING / RECORDING	2,639	1,696	1,130	1,500
01-25-60-6600	PLANNER REVIEW & INSPECTION	27,947	30,500	40,000	35,000
01-25-60-6605	ENGINEER REVIEW & INSPECTION	2,150	19,500	2,301	10,000
01-25-60-6620	PLANNING	12,274	46,000	11,896	82,500
01-25-60-6630	CONSTRUCTION INSPECTIONS	36,937	20,000	20,000	20,500
01-25-60-6640	GRANT EXPENSES	-	-	-	-
01-25-60-6700	VEHICLE MAINTENANCE & SUPPLIES	179	1,730	1,283	1,000
01-25-60-6705	OFFICE EQUIPMENT MAINTENANCE	-	-	-	-
01-25-60-6711	BUILDING MAINTENANCE SUPPLIES	-	-	-	-
01-25-60-6810	PROFESSIONAL DEVELOPMENT	575	2,880	575	2,825
01-25-60-6920	CREDIT CARD FEES	1,387	1,250	2,213	2,350
01-25-60-6990	OTHER CONTRACTUAL SERVICES	13,282	7,385	5,504	5,379

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
TOTAL CONTRACTUAL		115,665	161,311	105,479	191,931
COMMODITIES					
01-25-70-7010	OFFICE SUPPLIES	60	60	122	200
01-25-70-7011	COMPUTER SUPPLIES	376	400	514	640
01-25-70-7020	PRINTING	350	350	290	395
01-25-70-7035	PUBLICATIONS	176	-	-	-
01-25-70-7040	POSTAGE	958	1,225	-	1,000
01-25-70-7060	TRAVEL	-	1,100	-	500
01-25-70-7080	FUEL PURCHASES	1,259	1,400	1,500	2,000
01-25-70-7200	PHONE EXPENSE	2,714	2,455	2,268	2,545
01-25-70-7210	MOBILE TELECOMMUNICATIONS	1,181	1,440	1,800	1,600
01-25-70-7400	REFUNDS	-	-	-	-
01-25-70-7510	OPERATING EQUIPMENT	-	-	-	-
01-25-70-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL COMMODITIES		7,074	8,430	6,494	8,880
TOTAL BUILDING DEPARTMENT EXPENSES		402,897	473,808	407,284	520,318
RECREATION DEPARTMENT EXPENSES					
SALARIES					
01-26-40-4100	SALARIES FULL TIME	79,618	93,502	93,508	96,658
01-26-40-4150	SALARIES PART TIME	22,782	41,891	41,129	47,946
01-26-40-4200	SALARIES OVERTIME	-	-	-	-
TOTAL SALARIES		102,399	135,393	134,637	144,604
BENEFITS					
01-26-50-5310	HEALTH - DENTAL INSURANCE	17,143	18,698	18,505	19,655
01-26-50-5320	LIFE INSURANCE	243	260	260	260
01-26-50-5330	IMRF	11,026	16,369	11,991	10,983
01-26-50-5340	EMPLOYEE ASSISTANCE PROGRAM	62	50	50	50
01-26-50-5350	SOCIAL SECURITY & MEDICARE	7,461	10,357	10,300	11,062
01-26-50-5360	UNEMPLOYMENT INSURANCE	592	1,300	830	1,200
TOTAL BENEFITS		36,526	47,034	41,936	43,210
CONTRACTUAL					
01-26-60-6000	IRMA CONTRIBUTIONS	6,733	7,232	7,360	7,834
01-26-60-6011	IT PROFESSIONAL & CONTRACTUAL SERVICES	-	5,452	5,555	5,625
01-26-60-6200	UMPIRES - REFEREES - SCOREKEEPERS	-	1,000	-	750
01-26-60-6220	CONTRACTUAL PERSONNEL	3,119	7,000	4,586	-
01-26-60-6500	CREDIT CARD / RECNET FEES	-	9,500	5,297	7,000
01-26-60-6540	LEGAL FEES - MISCELLANEOUS	704	250	-	250
01-26-60-6590	PUBLISHING / RECORDING	-	-	-	-
01-26-60-6600	TRANSPORTATION - BUSES	-	1,000	-	500
01-26-60-6700	VEHICLE MAINTENANCE & SUPPLIES	281	1,600	1,000	1,300
01-26-60-6705	OFFICE EQUIPMENT MAINTENANCE	56	200	-	200
01-26-60-6708	OPERATING EQUIPMENT MAINT	-	100	-	100
01-26-60-6810	PROFESSIONAL DEVELOPMENT	-	1,200	1,178	860
01-26-60-6830	EQUIPMENT RENTAL	-	-	-	-
01-26-60-6980	FACILITY RENTAL	-	2,000	2,000	2,000
01-26-60-6990	OTHER CONTRACTUAL SERVICES	13,514	5,418	9,769	7,013
01-26-60-6991	CONTRACTUAL PROGRAMS	8,860	20,000	10,552	20,700
TOTAL CONTRACTUAL		33,266	61,952	47,297	54,132
COMMODITIES					
01-26-70-7010	OFFICE SUPPLIES	339	700	250	300
01-26-70-7011	COMPUTER SUPPLIES	4,497	1,370	1,370	1,600
01-26-70-7020	PRINTING	110	1,000	958	1,000
01-26-70-7030	REC PROGRAM BOOKLET	26	6,000	550	1,650
01-26-70-7040	POSTAGE	-	-	810	825

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-26-70-7060	TRAVEL	-	100	-	50
01-26-70-7080	VEHICLE FLUIDS	458	600	498	750
01-26-70-7200	PHONE EXPENSE	2,211	2,167	2,167	2,117
01-26-70-7210	MOBILE TELECOMMUNICATIONS	1,149	1,100	1,050	1,100
01-26-70-7300	UNIFORMS	494	1,800	1,800	1,200
01-26-70-7310	TROPHIES	185	800	120	700
01-26-70-7500	SM OFFICE EQUIPMENT	-	-	-	-
01-26-70-7510	OPERATING EQUIPMENT	-	-	-	-
01-26-70-7520	RECREATION EQUIPMENT	-	3,000	2,000	2,000
01-26-70-7522	CLASS / SPECIAL EVENT SUPPLIES	360	9,500	300	1,500
01-26-70-7920	MEDICAL FEES & SUPPLIES	521	600	600	600
01-26-70-7990	MISCELLANEOUS COMMODITIES	1,462	1,000	250	500
TOTAL COMMODITIES		11,813	29,737	12,723	15,892
<i>TOTAL RECREATION DEPT EXPENSES</i>		184,005	274,116	236,593	257,838
PUBLIC GROUNDS EXPENSES					
BUILDING EXPENSES -- KAPTUR CENTER					
CONTRACTUAL / COMMODITIES					
01-27-91-6000	IRMA CONTRIBUTIONS	2,525	2,712	2,760	2,938
01-27-91-6410	NI-GAS	5,197	4,000	8,125	7,000
01-27-91-6710	BUILDING MAINTENANCE CONTRACTS	12,893	17,190	11,141	42,514
01-27-91-6711	BUILDING - MAINTENANCE - SUPPLIES	3,428	7,389	3,660	6,776
01-27-91-6712	BUILDING - SERVICE CALLS - REPAIRS	13,807	13,500	10,071	13,900
01-27-91-6780	PUBLIC GROUNDS MAINT - SUPPLIES	2,696	5,550	3,155	5,200
01-27-91-6990	OTHER CONTRACTUAL SERVICES	16,835	19,560	26,694	24,060
01-27-91-7051	WATER PAYMENTS	1,335	1,325	1,313	1,350
01-27-91-7760	JANITORIAL SUPPLIES	2,520	2,500	2,234	2,500
01-27-91-7920	MEDICAL FEES & SUPPLIES	272	-	600	-
01-27-91-7990	MISCELLANEOUS COMMODITIES	-	50	1,632	50
TOTAL CONTRACTUAL / COMMODITIES		61,509	73,776	71,385	106,288
BUILDING EXPENSES -- RECREATION CENTER					
CONTRACTUAL / COMMODITIES					
01-27-92-6410	NI-GAS	2,077	3,000	3,200	3,200
01-27-92-6708	EQUIPMENT MAINTENANCE - SUPPLIES	-	150	-	100
01-27-92-6710	BUILDING MAINTENANCE CONTRACTS	6,051	5,060	3,547	4,426
01-27-92-6711	BUILDING MAINTENANCE - SUPPLIES	498	2,000	700	3,350
01-27-92-6712	BUILDING SERVICE CALLS/REPAIRS	-	-	-	9,100
01-27-92-6780	PUBLIC GROUNDS MAINT - SUPPLIES	2,765	3,500	4,000	4,000
01-27-92-6990	OTHER CONTRACTUAL SERVICES	7,089	12,410	7,872	-
01-27-92-7051	WATER PAYMENTS	868	1,500	1,200	1,500
01-27-92-7200	PHONE EXPENSE	-	-	-	-
01-27-92-7760	JANITORIAL SUPPLIES	477	1,500	1,350	-
01-27-92-7990	MISCELLANEOUS COMMODITIES	388	2,000	1,458	1,000
TOTAL CONTRACTUAL / COMMODITIES		20,211	31,120	23,327	26,676
BUILDING EXPENSES -- PUBLIC WORKS GARAGE					
CONTRACTUAL / COMMODITIES					
01-27-93-6410	NI-GAS	1,038	1,500	2,952	2,200
01-27-93-6708	EQUIPMENT MAINTENANCE - SUPPLIES	-	300	-	300
01-27-93-6710	BUILDING MAINTENANCE CONTRACTS	6,227	9,900	9,660	9,955
01-27-93-6711	BUILDING MAINTENANCE - SUPPLIES	2,968	3,500	3,300	4,000
01-27-93-6780	PUBLIC GROUNDS MAINT - SUPPLIES	182	1,500	975	1,500
01-27-93-6990	OTHER CONTRACTUAL SERVICES	432	500	-	-
01-27-93-7051	WATER PAYMENTS	-	-	-	-
01-27-93-7760	JANITORIAL SUPPLIES	471	300	-	-
01-27-93-7990	MISCELLANEOUS COMMODITIES	-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
TOTAL CONTRACTUAL / COMMODITIES		11,317	17,500	16,887	17,955
PROPERTY EXPENSES -- SW & NW CORNER 123rd / 86th					
CONTRACTUAL / COMMODITIES					
01-27-94-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	35	-	-	-
01-27-94-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
01-27-94-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL CONTRACTUAL / COMMODITIES		35	-	-	-
PROPERTY EXPENSES -- CENTENNIAL PARK					
CONTRACTUAL / COMMODITIES					
01-27-95-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	-	750	625	800
01-27-95-6990	OTHER CONTRACTUAL SERVICES	1,072	1,520	1,024	4,600
01-27-95-7990	MISCELLANEOUS COMMODITIES	-	100	4,062	-
TOTAL CONTRACTUAL / COMMODITIES		1,072	2,370	5,711	5,400
PROPERTY EXPENSES -- PALOS WEST / SOUTH					
CONTRACTUAL / COMMODITIES					
01-27-96-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	-	-	-	-
01-27-96-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
01-27-96-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL CONTRACTUAL / COMMODITIES		-	-	-	-
PROPERTY EXPENSES -- VILLAGE GREEN					
CONTRACTUAL / COMMODITIES					
01-27-97-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	643	8,236	2,633	4,200
01-27-97-6990	OTHER CONTRACTUAL SERVICES	7,396	7,500	5,862	8,050
01-27-97-7990	MISCELLANEOUS COMMODITIES	-	740	-	300
TOTAL CONTRACTUAL / COMMODITIES		8,039	16,476	8,495	12,550
PROPERTY EXPENSES -- OTHER					
CONTRACTUAL / COMMODITIES					
01-27-98-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	-	2,500	-	2,500
01-27-98-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
01-27-98-7990	MISCELLANEOUS COMMODITIES	416	200	200	200
TOTAL CONTRACTUAL / COMMODITIES		416	2,700	200	2,700
PROPERTY EXPENSES -- 80th AVENUE TRIANGLE					
CONTRACTUAL / COMMODITIES					
01-27-99-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	-	500	-	400
01-27-99-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
01-27-99-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL CONTRACTUAL / COMMODITIES		-	500	-	400
TOTAL PUBLIC GROUNDS EXPENSES		102,599	144,442	126,005	171,969
CAPITAL EXPENDITURE DEPARTMENT EXPENSES					
CAPITAL EXPENDITURES -- ADMINISTRATION					
01-28-80-8010	COMPUTER EQUIPMENT	-	-	-	-
01-28-80-8011	EQUIPMENT	-	-	-	-
01-28-80-8012	COUNCIL ROOM TECH EQUIPMENT	-	30,000	30,000	8,460
01-28-80-8013	SOFTWARE	-	-	-	-
01-28-80-8040	STORM SEWERS	-	-	-	-
01-28-80-8050	CULVERT IMPROVEMENTS	-	-	-	-
01-28-80-8110	BUILDING IMPROVEMENTS	-	-	50,000	-
01-28-80-8140	UTILITY IMPROVEMENTS	-	-	-	-
TOTAL CAPITAL EXPENSE - ADMN		-	30,000	80,000	8,460
CAPITAL EXPENDITURES -- PUBLIC GROUNDS					
01-28-81-8120	LAND ACQUISITIONS FOR PARKS	-	-	-	-
CAPITAL EXPENDITURES -- POLICE					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-28-82-8010	COMPUTER SYSTEM	-	-	-	-
01-28-82-8011	EQUIPMENT	-	-	-	-
01-28-82-8014	COPIER	-	-	-	-
01-28-82-8018	PERSONAL RADIOS	-	-	-	-
01-28-82-8019	BULLET PROOF VESTS	-	-	-	-
01-28-82-8030	POLICE VEHICLES	21,993	40,000	61,450	52,000
01-28-82-8033	OPTICOM - VEHICLE LIGHTS	-	-	-	-
01-28-82-8200	LOCAL ADJUDICATION - COURT SYSTEM	-	-	-	-
TOTAL CAPITAL EXPENSE - POLICE		21,993	40,000	61,450	52,000
CAPITAL EXPENDITURES -- PUBLIC WORKS					
01-28-84-8040	VEHICLES AND EQUIPMENT	-	-	-	-
01-28-84-8010	COMPUTER	-	-	-	-
01-28-84-8110	BUILDING IMPROVEMENTS	-	-	-	-
TOTAL CAPITAL EXPENSE - PUBLIC WORKS		-	-	-	-
CAPITAL EXPENDITURES -- BUILDING					
01-28-85-8011	EQUIPMENT	-	-	-	-
01-28-85-8030	VEHICLES	-	-	-	-
01-28-85-8110	BUILDING IMPROVEMENTS	-	-	-	-
TOTAL CAPITAL EXPENSE - BUILDING		-	-	-	-
CAPITAL EXPENDITURES -- RECREATION					
01-28-86-8011	EQUIPMENT	-	-	-	35,000
01-28-86-8110	BUILDING IMPROVEMENTS	-	4,500	-	55,858
TOTAL CAPITAL EXPENSE - RECREATION		-	4,500	-	90,858
CAPITAL EXPENDITURES -- FINANCE					
01-28-89-8013	SOFTWARE	-	-	-	73,500
TOTAL CAPITAL EXPENSE - FINANCE		-	-	-	73,500
TOTAL CAPITAL EXPENDITURES		21,993	74,500	141,450	224,818
FINANCE DEPARTMENT EXPENSES					
SALARIES					
01-29-40-4100	SALARIES FULL TIME	82,616	75,808	75,808	78,315
01-29-40-4150	SALARIES PART TIME	16,090	17,472	17,586	18,062
01-29-40-4200	SALARIES OVERTIME	-	-	-	-
TOTAL SALARIES		98,706	93,280	93,394	96,377
BENEFITS					
01-29-50-5310	HEALTH - DENTAL INSURANCE	1,105	-	-	-
01-29-50-5320	LIFE INSURANCE	165	81	97	98
01-29-50-5330	IMRF	11,618	11,278	10,585	9,713
01-29-50-5340	EMPLOYEE ASSISTANCE PROGRAM	62	50	50	50
01-29-50-5350	SOCIAL SECURITY & MEDICARE	7,412	7,136	7,144	7,373
01-29-50-5360	UNEMPLOYMENT INSURANCE	367	375	455	400
TOTAL BENEFITS		20,729	18,920	18,331	17,634
CONTRACTUAL					
01-29-60-6000	IRMA CONTRIBUTIONS	2,946	3,164	3,220	3,427
01-29-60-6011	IT	-	2,636	3,079	4,861
01-29-60-6540	LEGAL FEES-MISCELLANEOUS	389	310	239	315
01-29-60-6560	AUDITING SERVICES	21,925	24,230	24,250	22,890
01-29-60-6565	ACCOUNTING SERVICES	4,240	4,355	5,105	4,470
01-29-60-6570	PAYROLL SERVICES	7,338	7,640	7,925	7,576
01-29-60-6590	PUBLISHING / RECORDING	588	535	1,092	520
01-29-60-6705	OFFICE EQUIPMENT MAINTENANCE	-	-	-	-
01-29-60-6810	PROFESSIONAL DEVELOPMENT	870	1,930	1,430	1,710
01-29-60-6910	BANK FEES	-	-	-	-
01-29-60-6920	CREDIT CARD FEES	652	675	906	900
01-29-60-6990	OTHER CONTRACTUAL SERVICES	7,591	3,887	6,500	6,327
TOTAL CONTRACTUAL		46,538	49,362	53,746	52,996
COMMODITIES					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
01-29-70-7010	OFFICE SUPPLIES	122	50	74	100
01-29-70-7011	COMPUTER SUPPLIES	2,163	100	951	600
01-29-70-7020	PRINTING	31	675	339	350
01-29-70-7035	PUBLICATIONS	-	-	-	-
01-29-70-7040	POSTAGE	7	20	20	20
01-29-70-7060	TRAVEL	-	100	-	25
01-29-70-7200	PHONE EXPENSE	2,681	2,683	2,368	2,569
01-29-70-7500	OFFICE EQUIPMENT	-	-	-	-
01-29-70-7990	MISCELLANEOUS COMMODITIES	268	160	400	-
TOTAL COMMODITIES		5,272	3,788	4,152	3,664
TRANSFER OUT					
01-29-90-9024	TRANSFER TO SPECIAL EVENT FUND	-	2,335	9,472	6,475
01-29-90-9030	TRANSFER TO 1/2% SALES TAX FUND	-	-	-	-
01-29-90-9040	TRANSFER TO LAND ACQUISITION	15,394	44,580	44,580	48,100
01-29-90-9044	TRANSFER TO CAPITAL PROJECTS FUND	-	-	-	-
01-29-90-9050	TRANSFER TO REFUSE FUND	-	-	-	-
01-29-90-9054	TRANSFER TO MCCORD FUND	2,763	4,430	5,167	5,125
TOTAL TRANSFER OUT		18,157	51,345	59,219	59,700
<i>TOTAL FINANCE DEPARTMENT EXPENSES</i>		189,403	216,695	228,842	230,371
SLUIS PROPERTY EXPENSES					
CONTRACTUAL					
01-30-60-6410	NATURAL GAS UTILITY SERVICE	897	810	1,751	1,700
01-30-60-6990	OTHER CONTRACTUAL SERVICES	2,586	4,910	3,161	3,250
TOTAL CONTRACTUAL		3,483	5,720	4,912	4,950
COMMODITIES					
01-30-70-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
MISCELLANEOUS COMMODITIES		-	-	-	-
<i>TOTAL SLUIS PROPERTY EXPENSES</i>		3,483	5,720	4,912	4,950

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
VOPP-DEBT OBLIGATIONS					
L/T DEBT OBLIGATIONS					
01-31-58-5800	L/T DEBT- SERVICE ISSUANCE FEE	-	-	-	-
01-31-58-5820	K.A.C. INTALL CONTRACT - PRINCIPAL	-	-	-	-
01-31-58-5821	K.A.C. INSTALL CONTRT - INTEREST	-	-	-	-
01-31-58-5822	K.A.C. ANNUAL ADMN FEE	-	-	-	-
01-31-58-5823	SLUIS HOUSE - PRINCIPAL	-	-	-	-
01-31-58-5824	SLUIS HOUSE - INTEREST	-	-	-	-
01-31-58-5825	SLUIS HOUSE - ADMN FEE	-	-	-	-
TOTAL LONG TERM DEBT OBLIGATIONS		-	-	-	-
CONTRACTUAL					
01-31-60-6002	T-MOBILE / OAK HILL CEM AGREEMENT	2,000	2,000	2,000	2,000
TOTAL CONTRACTUAL		2,000	2,000	2,000	2,000
<i>TOTAL VOPP DEBT EXPENSES</i>		2,000	2,000	2,000	2,000
PALOS PARK FESTIVALS					
CONTRACTUAL					
01-32-60-6000	ENTERTAINMENT EXPENSE	1,085	9,000	4,662	6,400
01-32-60-6001	CHILDREN'S ACTIVITIES	-	800	1,350	-
01-32-60-6002	EQUIPMENT EXPENSE	400	1,700	-	-
01-32-60-6003	INSURANCE AND LIQUOR LICENSE	-	300	-	300
01-32-60-6004	ADVERTISING AND PRINTING EXP	-	1,600	3	1,500
01-32-60-6990	OTHER CONTRACTUAL SERVICES	100	2,000	100	625
TOTAL CONTRACTUAL		1,585	15,400	6,115	8,825
COMMODITIES					
01-32-70-7000	BANNER AND SIGN EXPENSE	-	-	16	-
01-32-70-7001	SUPPLIES AND PRIZE EXPENSE	676	500	2,800	3,000
01-32-70-7002	LIQUOR EXPENSE	-	-	-	-
TOTAL COMMODITIES		676	500	2,816	3,000
<i>TOTAL PALOS PARK FESTIVALS</i>		2,261	15,900	8,931	11,825
<i>TOTAL GENERAL FUND EXPENDITURES</i>		4,376,638	4,860,012	4,782,483	5,392,847
<i>GENERAL FUND SURPLUS (DEFICIT)</i>		623,038	1,683	811,703	327,841
<i>GENERAL FUND BEGINNING FUND BALANCE</i>		1,414,276	1,812,537	2,037,314	2,849,018
<i>GENERAL FUND PROJECTED ENDING FUND BALANCE</i>		2,037,314	1,814,220	2,849,018	3,176,858

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
1/2% SALES TAX FUND -- FUND 23		-			
TAXES					
23-00-10-1701	SALES TAX FOR INFRASTRUCTURE	200,308	212,581	306,333	311,516
MISCELLANEOUS INCOME					
23-00-11-1110	LOAN / BOND PROCEEDS	-	-	-	-
23-00-14-1400	STATE GRANTS	-	-	-	150,000
23-00-14-1401	FEDERAL GRANTS	-	-	-	-
23-00-19-1950	STREET REPAIR OR DAMAGE REIMB	-	-	-	-
INTEREST					
23-00-20-2001	ILLINOIS FUNDS INTEREST	201	480	248	500
TRANSFER-IN					
23-00-21-2123	TRANSFER FROM SEWER FUND	-	-	-	-
23-00-21-2124	TRANSFER FROM WATER FUND	-	-	-	-
23-00-21-2300	TRANSFER FROM GENERAL FUND	-	-	-	-
TOTAL 1/2% SALES TAX REVENUE		200,508	213,061	306,581	462,016
DEBT SERVICE					
23-24-58-5800	PRINCIPAL PAYMENT	-	-	-	-
23-24-58-5801	INTEREST PAYMENT	-	-	-	-
TOTAL DEBT SERVICE PAYMENTS		-	-	-	-
CONTRACTUAL					
23-24-60-6605	ENGINEER REVIEW AND INSPECTION	-	-	-	-
TOTAL CONTRACTUAL		-	-	-	-
COMMODITIES					
23-24-70-7510	OPERATING EQUIPMENT	-	-	-	-
23-24-70-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL COMMODITIES		-	-	-	-
TRANSFER OUT					
23-24-90-9013	TRANSFER TO 2022A DEBT SERVICE	-	-	-	-
23-24-90-9052	TRANSFER TO WATER FUND	-	-	-	-
TOTAL TRANSFER OUT		-	-	-	-
CAPITAL EXPENDITURES					
23-28-80-8010	OPERATING EQUIPMENT	-	8,000	4,500	8,000
23-28-80-8040	VEHICLES	53,013	-	-	150,000
23-28-80-8060	STREETS - ROAD RESURFACE	-	500,000	233,135	290,000
TOTAL CAPITAL EXPENDITURES		53,013	508,000	237,635	448,000
CAPITAL EXPENDITURES -- PUBLIC WORKS					
23-28-84-8110	BUILDING IMPROVEMENTS	7,736	42,000	2,770	51,000
23-28-84-8020	DRAINAGE	20,223	32,000	22,600	42,000
23-28-84-8060	STREETS	32,944	40,000	12,000	37,600
TOTAL CAPITAL EXPENDITURES - PUBLIC WORKS		60,903	114,000	37,370	130,600
TOTAL 1/2% SALES TAX EXPENDITURES		113,915	622,000	275,005	578,600
1/2% SALES TAX SURPLUS (DEFICIT)		86,593	(408,939)	31,576	(116,584)
1/2% SALES TAX FUND BEGINNING FUND BALANCE		671,899	741,522	758,492	790,068
1/2% SALES TAX FUND PROJECTED ENDING FUND BALANCE		758,492	332,583	790,068	673,484

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
MFT FUND -- FUND 24					
TAXES					
24-00-10-1040	MOTOR FUEL TAX	173,542	190,729	195,471	196,637
24-00-10-1045	LOCAL GAS TAX (\$0.03)	152,916	176,112	-	-
GRANTS					
24-00-14-1400	STATE GRANTS	159,718	53,239	106,479	53,239
REIMBURSEMENTS					
24-00-18-1829	MISCELLANEOUS REIMBURSEMENTS	-	-	-	-
INTEREST					
24-00-20-2001	ILLINOIS FUNDS INTEREST	684	480	198	500
TRANSFER IN					
24-00-21-2000	TRANSFER FROM EXACTION FEE FUND	-	-	-	-
24-00-21-2101	TRANSFER FROM GENERAL FUND	-	-	-	-
24-00-21-2300	TRANSFER FROM 1/2% SALES TAX FUND	-	-	-	-
TOTAL MFT FUND REVENUE		486,860	420,560	302,148	250,376
CONTRACTUAL					
24-24-60-6605	ENGINEER REVIEW & INSPECTION	-	-	-	-
24-24-60-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
TOTAL CONTRACTUAL		-	-	-	-
COMMODITIES					
24-24-70-7700	STREET MAINTENANCE & SUPPLIES	74,710	97,250	80,235	108,000
24-24-70-7710	STREET SIGN MAINT & SUPPLIES	13,397	5,000	750	17,500
24-24-70-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL COMMODITIES		88,107	102,250	80,985	125,500
CAPITAL EXPENDITURES					
24-24-80-8040	STORM SEWERS	-	-	-	-
24-24-80-8060	STREETS	-	435,000	435,000	-
TOTAL CAPITAL EXPENDITURES		-	435,000	435,000	-
TRANSFER OUT					
24-24-90-9010	TRANSFER TO GENERAL FUND	-	-	-	-
TOTAL TRANSFER OUT		-	-	-	-
TOTAL MFT FUND EXPENDITURES		88,107	537,250	515,985	125,500
MFT FUND SURPLUS (DEFICIT)		398,753	(116,690)	(213,837)	124,876
MFT FUND BEGINNING FUND BALANCE		316,264	642,025	715,017	501,180
MFT FUND PROJECTED ENDING FUND BALANCE		715,017	525,335	501,180	626,056

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
LOCAL MOTOR FUEL TAX FUND -- FUND 25					
LOAN PROCEEDS					
25-00-11-1110	LOAN / BOND PROCEEDS	-	-	3,000,000	-
TAXES					
25-00-10-1045	LOCAL GAS TAX (\$0.03)	-	-	196,542	198,507
INTEREST					
25-00-20-2001	INTEREST INCOME	-	-	21	500
TRANSFER IN					
25-00-21-2100	TRANSFER FROM MFT FUND	-	-	152,916	-
25-00-21-2101	TRANSFER FROM GENERAL FUND	-	-	-	-
25-00-21-2300	TRANSFER FROM 1/2% SALES TAX FUND	-	-	-	-
TOTAL LOCAL GAS TAX FUND REVENUE		-	-	3,349,479	199,007
CONTRACTUAL					
25-24-58-5899	BOND ISSUANCE EXPENSE	-	-	50,000	-
25-24-60-6605	ENGINEER REVIEW & INSPECTION	-	-	-	-
25-24-60-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
TOTAL CONTRACTUAL		-	-	50,000	-
CAPITAL EXPENDITURES					
25-24-80-8020	DRAINAGE	-	-	-	200,000
25-24-80-8060	STREETS	-	-	-	800,000
TOTAL CAPITAL EXPENDITURES		-	-	-	1,000,000
TRANSFER OUT					
25-24-90-9010	TRANSFER TO GENERAL FUND	-	-	-	-
25-24-90-9013	TRANSFER TO 2022A DEBT SERVICE FUND	-	-	12,500	210,674
TOTAL TRANSFER OUT		-	-	12,500	210,674
TOTAL LOCAL GAS TAX FUND EXPENDITURES		-	-	62,500	1,210,674
LOCAL GAS TAX FUND SURPLUS (DEFICIT)		-	-	3,286,979	(1,011,667)
LOCAL GAS TAX FUND BEGINNING FUND BALANCE		-	-	-	3,286,979
LOCAL GAS TAX FUND PROJECTED ENDING FUND BALANCE		-	-	3,286,979	2,275,312

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
REFUSE FUND -- FUND 50					
REFUSE INCOME					
50-00-17-1700	REFUSE INCOME	383,067	388,707	384,522	402,511
50-00-21-1701	MISCELLANEOUS INCOME	-	76,307	-	-
50-00-17-1799	REFUSE PENALTY	1,322	1,069	1,397	1,144
TOTAL REFUSE FUND REVENUE		384,389	466,083	385,919	403,655
CONTRACTUAL					
50-24-60-6850	GARBAGE DISPOSAL SERVICE	328,245	354,645	315,698	359,766
TOTAL CONTRACTUAL		328,245	354,645	315,698	359,766
COMMODITIES					
50-24-70-7400	REFUNDS	-	-	-	-
TOTAL COMMODITIES		-	-	-	-
TRANSFER OUT					
50-24-90-9010	TRANSFER TO GENERAL FUND	-	106,307	76,637	69,286
TOTAL TRANSFER OUT		-	106,307	76,637	69,286
TOTAL REFUSE FUND EXPENDITURES		328,245	460,952	392,335	429,052
REFUSE FUND SURPLUS (DEFICIT)		56,144	5,131	(6,416)	(25,397)
REFUSE FUND BEGINNING FUND BALANCE		32,328	65,748	88,472	82,057
REFUSE FUND PROJECTED ENDING FUND BALANCE		88,472	70,880	82,057	56,660

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
SEWER FUND -- FUND 51					
LOAN PROCEEDS					
51-00-11-1110	LOAN / BOND PROCEEDS	-	-	-	-
UTILITY INCOME					
51-00-17-1730	SEWER RECEIPTS	354,393	360,000	354,674	360,000
51-00-17-1770	BOND COLLECTION FEE	137,472	134,000	139,029	137,000
51-00-17-1799	LATE PAYMENT PENALTY	-	26	1,109	100
TOTAL UTILITY INCOME		491,864	494,026	494,812	497,100
MISCELLANEOUS REIMBURSEMENTS					
51-00-18-1803	LIABILITY INSURANCE REIMBURSEMENT	58,436	-	-	-
51-00-18-1829	MISCELLANEOUS REIMBURSEMENTS	-	-	-	-
TOTAL MISCELLANEOUS REIMBURSEMENTS		58,436	-	-	-
MISCELLANEOUS INCOME					
51-00-19-1931	SALE OF VILLAGE EQUIPMENT	-	-	-	-
51-00-19-1959	MISCELLANEOUS INCOME	-	-	-	-
51-00-19-1975	CONTRIBUTED REVENUE	-	-	-	-
TOTAL MISCELLANEOUS INCOME		-	-	-	-
INTEREST INCOME					
51-00-20-2001	ILLINOIS FUNDS INTEREST	-	-	-	-
51-00-20-2114	IMET INTEREST	342	400	379	20
51-00-20-2115	CHANGE IN IRMA SURPLUS	5,464	5,607	6,293	5,878
TOTAL INTEREST INCOME		5,805	6,007	6,672	5,898
TRANSFER IN					
51-00-21-2152	TRANSFER FROM WATER FUND	30,000	30,000	-	-
TOTAL TRANSFER IN		30,000	30,000	-	-
PERMITS					
51-00-30-3000	SEWER PERMIT	1,000	500	1,335	1,000
51-00-30-3060	SEWER TAP IN FEE	-	14,000	15,710	15,000
TOTAL PERMITS		1,000	14,500	17,045	16,000
TOTAL SEWER FUND REVENUE		587,106	544,533	518,529	518,998
SALARIES					
51-24-40-4100	SALARIES FULL TIME	114,756	116,575	116,164	126,775
51-24-40-4150	SALARIES PART TIME	7,475	7,638	8,434	8,205
51-24-40-4200	SALARIES OVERTIME	11,179	10,048	11,844	12,325
TOTAL SALARIES		133,410	134,261	136,442	147,305
BENEFITS					
51-24-50-5310	HEALTH - DENTAL INSURANCE	16,833	19,040	18,173	19,395
51-24-50-5320	LIFE INSURANCE	-	-	220	240
51-24-50-5330	IMRF	15,954	15,015	15,464	14,053
51-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	52	41	41	41
51-24-50-5350	SOCIAL SECURITY & MEDICARE	9,568	10,270	10,438	11,270
TOTAL BENEFITS		42,407	44,366	44,336	44,999
DEBT SERVICE					
51-24-58-5800	PRINCIPAL PAYMENT	-	-	-	-
51-24-58-5801	INTEREST PAYMENT	-	-	-	-
51-24-58-5803	PRINCIPAL PAYMENT	-	-	-	-
51-24-58-5804	INTEREST PAYMENT	-	-	-	-
51-24-58-5810	FISCAL AGENT FEES	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-
CONTRACTUAL					
51-24-60-6000	IRMA CONTRIBUTIONS	30,991	6,328	6,440	6,855
51-24-60-6011	IT PROFESSIONAL & CONTRACTUAL SERVICES	-	4,185	2,640	2,640
51-24-60-6100	NPDES PHASE II COMPLIANCE	1,000	1,000	1,000	1,000
51-24-60-6400	ELECTRIC	14,995	20,500	16,750	18,975
51-24-60-6410	NICOR	3,436	3,500	3,895	4,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
51-24-60-6540	LEGAL FEES - MISCELLANEOUS	77	500	-	400
51-24-60-6590	PUBLISHING	-	-	-	-
51-24-60-6600	PLAN & REVIEW INSPECTION	-	-	-	-
51-24-60-6605	ENGINEER REVIEW & INSPECTION	-	5,000	-	1,000
51-24-60-6630	SEWER CONNECTION INSPECTIONS	-	-	-	-
51-24-60-6700	VEHICLE MAINTENANCE	-	1,200	250	1,000
51-24-60-6708	OPERATING EQUIPMENT MAINT	24,548	39,200	47,450	44,200
51-24-60-6720	PUMP MAINTENANCE & SUPPLIES	35,765	75,500	51,927	71,000
51-24-60-6740	SEWER / DRAINAGE MAINT - SUPPLIES	4,703	31,500	17,280	24,700
51-24-60-6810	PROFESSIONAL DEVELOPMENT	-	500	-	300
51-24-60-6990	OTHER CONTRACTUAL SERVICES	7,220	94,715	23,062	59,135
TOTAL CONTRACTUAL		122,734	283,628	170,694	235,505
COMMODITIES					
51-24-70-7010	OFFICE SUPPLIES	-	200	-	200
51-24-70-7011	COMPUTER SUPPLIES	120	3,800	830	1,800
51-24-70-7020	PRINTING	820	1,231	656	1,300
51-24-70-7040	POSTAGE	-	500	-	300
51-24-70-7080	VEHICLE FLUIDS	1,606	2,500	2,450	2,900
51-24-70-7200	PHONE EXPENSE	16,277	22,499	499	550
51-24-70-7210	MOBILE TELECOMMUNICATIONS	3,765	3,950	1,405	4,250
51-24-70-7300	UNIFORMS / PPE	1,984	1,900	2,350	2,425
51-24-70-7400	REFUNDS	-	-	-	-
51-24-70-7510	OPERATING EQUIPMENT	1,703	4,500	985	3,800
51-24-70-7520	OPERATING SERVICES	545	-	-	-
51-24-70-7990	MISCELLANEOUS COMMODITIES	7,698	2,250	770	2,550
TOTAL COMMODITIES		34,517	43,330	9,945	20,075
CAPITAL EXPENDITURES					
51-24-80-8010	OPERATING EQUIPMENT	62,449	25,000	20,277	-
51-24-80-8011	EQUIPMENT	-	187,500	-	138,675
51-24-80-8013	SOFTWARE	-	-	-	15,750
51-24-80-8040	VEHICLES	-	-	-	-
51-24-80-8110	BUILDING IMPROVEMENTS	-	-	-	-
51-24-80-8140	UTILITY IMPROVEMENTS	10,257	75,000	10,230	35,000
TOTAL CAPITAL EXPENDITURES		72,706	287,500	30,507	189,425
TRANSFER OUT					
51-24-90-9010	TRANSFER TO GENERAL FUND	35,000	40,000	40,000	40,000
51-24-90-9030	TRANSFER TO 1/2% TAX FUND	-	-	-	-
51-24-90-9027	TRANSFER TO ASSET FORFEITURE	-	-	-	-
51-24-90-9052	TRANSFER TO WATER FUND	-	-	-	-
TOTAL TRANSFERS OUT		35,000	40,000	40,000	40,000
<i>TOTAL SEWER FUND EXPENDITURES</i>		440,774	833,085	431,924	677,309
<i>SEWER FUND SURPLUS (DEFICIT)</i>		146,332	(288,552)	86,604	(158,311)
<i>SEWER FUND BEGINNING FUND BALANCE</i>		1,272,784	1,353,190	1,419,116	1,505,720
<i>SEWER FUND PROJECTED ENDING FUND BALANCE</i>		1,419,116	1,064,638	1,505,720	1,347,409

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
WATER FUND -- FUND 52					
<i>Water Fund Reserves</i>					
LOAN PROCEEDS					
52-00-11-1110	LOAN / BOND PROCEEDS	-	-	-	-
RENTAL INCOME					
52-00-16-1602	U.S. CELLULAR @ WATER TOWER	-	-	-	-
52-00-16-1603	AT&T / CINGULAR @ WATER TOWER	19,901	21,280	10,640	10,640
TOTAL RENTAL INCOME		19,901	21,280	10,640	10,640
UTILITY INCOME					
52-00-17-1760	WATER SALE RECEIPTS	1,883,673	1,977,800	1,903,634	1,948,640
52-00-17-1770	BOND COLLECTION FEES	139,549	137,000	139,426	138,500
52-00-17-1780	WATER SALES - PORTABLE HYDRANTS	-	-	-	-
52-00-17-1790	CONSTRUCTION WATER SALES	800	800	1,200	800
52-00-17-1799	LATE PAYMENT PENALTY	26,524	25,150	25,647	26,100
TOTAL UTILITY INCOME		2,050,546	2,140,750	2,069,907	2,114,040
MISCELLANEOUS REIMBURSEMENTS					
52-00-18-1815	UTILITY EXT REIMBURSEMENT	-	-	-	-
52-00-18-1816	HYDRANT CLAIM REIMBURSEMENT	-	-	1,373	-
52-00-18-1819	MISCELLANEOUS REIMBURSEMENTS	-	-	21,672	-
TOTAL MISCELLANEOUS REIMBURSEMENTS		-	-	23,045	-
MISCELLANEOUS INCOME					
52-00-19-1931	SALE OF VILLAGE EQUIPMENT	-	-	-	-
52-00-19-1959	MISCELLANEOUS INCOME	10	100	-	100
52-00-19-1960	TURN ON - TURN OFF FEE	500	300	200	300
52-00-19-1975	CONTRIBUTED REVENUE	5,069	750	345	500
52-00-20-2115	CHANGE IN IRMA SURPLUS	6,244	6,408	7,192	6,718
TOTAL MISCELLANEOUS INCOME		11,823	7,558	7,737	7,618
INTEREST INCOME					
52-00-20-2001	ILLINOIS FUNDS INTEREST	1,814	1,690	784	1,150
52-00-20-2114	IMET INTEREST	-	-	-	-
TOTAL INTEREST INCOME		1,814	1,690	784	1,150
PERMITS					
52-00-30-3040	WATER PERMITS	750	600	1,860	1,000
52-00-30-3045	IRRIGATION SYSTEM PERMITS	300	300	300	300
52-00-30-3050	WATER METER PURCHASES	6,330	4,500	10,430	9,000
52-00-30-3055	HYDRANT WATER SALES	923	500	138	500
52-00-30-3060	WATER TAP IN FEE	18,316	15,000	34,148	25,000
TOTAL PERMITS		26,619	20,900	46,876	35,800
TOTAL WATER FUND REVENUE		2,110,703	2,192,178	2,158,989	2,169,248
SALARIES					
52-24-40-4100	SALARIES FULL TIME	316,310	315,505	313,684	333,359
52-24-40-4150	SALARIES PART TIME	16,620	17,082	17,939	17,289
52-24-40-4200	SALARIES OVERTIME	26,758	24,367	29,024	30,083
TOTAL SALARIES		359,687	356,954	360,647	380,731
BENEFITS					
52-24-50-5310	HEALTH - DENTAL INSURANCE	54,289	47,173	45,421	47,426
52-24-50-5320	LIFE INSURANCE	779	535	448	468
52-24-50-5330	IMRF	42,245	40,020	40,780	36,371
52-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	52	41	41	41
52-24-50-5350	SOCIAL SECURITY & MEDICARE	25,805	27,387	27,589	29,126
52-24-50-5360	UNEMPLOYMENT INSURANCE	19	50	-	25
TOTAL BENEFITS		123,189	115,206	114,279	113,457
DEBT SERVICE					
52-24-58-5800	PRINCIPAL PAYMENT	-	-	-	-
52-24-58-5801	INTEREST PAYMENT	-	-	-	-
52-24-58-5802	FISCAL AGENT FEES	2,053	750	-	-
52-24-58-5803	PRINCIPAL PAYMENT	-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
52-24-58-5804	INTEREST PAYMENT	-	-	-	-
52-24-58-5810	CONTRACTUAL AGREEMENTS	98,296	105,000	129,333	115,320
52-24-58-5820	PRINCIPAL	-	-	-	-
52-24-58-5821	INTEREST	-	-	-	-
52-24-58-5822	PRINCIPAL	-	-	-	-
52-24-58-5823	INTEREST	-	-	-	-
52-24-58-5842	WATER RESERVOIR BOND - PRINCIPAL (2010A)	-	105,000	-	-
52-24-58-5843	WATER RESERVOIR BOND - INTEREST (2010A)	34,458	11,267	-	-
52-24-58-5852	REFUND GO BONDS 2021 PRINCIPAL	-	-	105,000	110,000
52-24-58-5853	REFUND GO BONDS 2021 INTEREST	3,363	-	16,503	12,086
52-24-58-5899	BOND ISSUANCE EXPENSE	23,000	-	-	-
TOTAL DEBT SERVICE		161,170	222,017	250,836	237,406
CONTRACTUAL					
52-24-60-6000	IRMA CONTRIBUTIONS	6,633	7,232	7,360	7,834
52-24-60-6011	IT PROFESSIONAL & CONTRACTUAL SERVICES	-	4,185	2,636	2,636
52-24-60-6400	COM ED / ELECTRICAL	31,747	33,800	32,900	34,375
52-24-60-6410	NI-GAS	3,726	4,800	4,520	5,100
52-24-60-6540	LEGAL FEES - MISCELLANEOUS	1,677	3,000	335	2,500
52-24-60-6570	RECORDING FEES	523	1,000	200	500
52-24-60-6590	PUBLISHING	750	1,000	-	1,000
52-24-60-6600	PLAN REVIEW & INSPECTION	-	5,000	-	1,000
52-24-60-6605	ENGINEER REVIEW & INSPECTION	-	2,000	-	1,000
52-24-60-6620	LAB INSPECTION FEES	1,518	2,500	1,030	2,800
52-24-60-6700	VEHICLE MAINTENANCE & SUPPLIES	4,560	7,100	3,625	7,350
52-24-60-6705	OFFICE EQUIPMENT MAINTENANCE	-	1,500	-	1,500
52-24-60-6708	OPERATING EQUIPMENT MAINT	6,505	21,000	6,400	14,500
52-24-60-6710	BUILDING MAINTENANCE - CONTRACTS	2,432	6,800	4,595	6,595
52-24-60-6711	BUILDING MAINTENANCE - SUPPLIES	5,502	3,950	1,750	6,200
52-24-60-6712	WATER TOWER MAINTENANCE - SUPPLIES	37,612	47,400	37,612	38,612
52-24-60-6720	PUMP MAINTENANCE & SUPPLIES	16,458	70,000	15,373	60,000
52-24-60-6750	WATER LINE MAINTENANCE & SUPPLIES	150,589	125,000	148,750	141,800
52-24-60-6752	WATER METER MAINTENANCE & SUPPLIES	11,958	44,000	15,800	20,500
52-24-60-6755	HYDRANT MAINTENANCE SUPPLIES	18,261	26,500	16,236	22,500
52-24-60-6756	HYDRANT CLAIM - REPAIR EXPENSE	-	-	-	-
52-24-60-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	98	1,150	-	1,350
52-24-60-6810	PROFESSIONAL DEVELOPMENT	1,032	1,675	1,378	2,775
52-24-60-6830	EQUIPMENT RENTAL	-	-	-	-
52-24-60-6920	CREDIT CARD BANK FEES	8,250	8,750	14,256	14,500
52-24-60-6990	OTHER CONTRACTUAL SERVICES	49,805	94,455	54,228	144,690
TOTAL CONTRACTUAL		359,635	523,797	368,984	541,617
COMMODITIES					
52-24-70-7010	OFFICE SUPPLIES	307	500	150	500
52-24-70-7011	COMPUTER SUPPLIES	311	3,750	936	3,000
52-24-70-7020	PRINTING	820	1,900	1,990	2,400
52-24-70-7035	PUBLICATIONS	-	1,000	-	500
52-24-70-7040	POSTAGE	6,286	6,500	6,575	6,900
52-24-70-7051	WATER PURCHASES	849,040	856,800	827,325	845,000
52-24-70-7060	TRAVEL	-	200	-	200
52-24-70-7080	VEHICLE FLUIDS	9,250	12,000	12,700	6,500
52-24-70-7200	PHONE EXPENSE	16,050	12,255	10,735	5,755
52-24-70-7210	MOBILE TELECOMMUNICATIONS	2,545	6,000	2,400	3,200
52-24-70-7300	UNIFORMS	2,346	4,550	3,250	4,350
52-24-70-7400	REFUNDS	264	350	1,100	350
52-24-70-7500	SM OFFICE EQUIPMENT	-	-	-	-
52-24-70-7510	OPERATING EQUIPMENT	2,141	7,450	1,343	4,750
52-24-70-7515	WATER METERS	8,517	6,000	18,000	34,000
52-24-70-7520	OPERATING SERVICES	-	-	-	-
52-24-70-7760	JANITORIAL SUPPLIES	11	3,000	550	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
52-24-70-7920	MEDICAL FEES & SUPPLIES	232	1,500	500	1,500
52-24-70-7990	MISCELLANEOUS COMMODITIES	49,500	106,850	62,530	68,850
TOTAL COMMODITIES		947,619	1,030,605	950,084	989,755
CAPITAL EXPENDITURES					
52-24-80-8011	EQUIPMENT	67,374	39,500	9,000	65,000
52-24-80-8013	SOFTWARE	-	-	-	15,750
52-24-80-8020	OFFICE FURNITURE	-	-	-	-
52-24-80-8040	VEHICLES	-	-	-	-
52-24-80-8110	BUILDING IMPROVEMENTS	7,352	35,000	-	27,500
52-24-80-8140	UTILITY IMPROVEMENTS	-	175,000	41,400	120,000
52-24-80-8142	RESERVOIR	-	-	-	-
TOTAL CAPITAL EXPENDITURES		74,726	249,500	50,400	228,250
52-24-90-9010	TRANSFER TO GENERAL FUND	70,000	75,000	75,000	75,000
52-24-90-9040	TRANSFER TO ASSET FORFEITURE	-	-	-	-
52-24-90-9030	TRANSFER TO 1/2% TAX FUND	-	-	-	-
52-24-90-9051	TRANSFER TO SEWER FUND	30,000	30,000	-	-
TOTAL TRANSFER OUT		100,000	105,000	75,000	75,000
TOTAL WATER FUND EXPENDITURES		2,126,025	2,603,079	2,170,229	2,566,216
WATER FUND SURPLUS (DEFICIT)		(15,322)	(410,901)	(11,240)	(396,968)
WATER FUND BEGINNING FUND BALANCE		1,758,172	1,709,928	1,742,850	1,731,609
WATER FUND PROJECTED ENDING FUND BALANCE		1,742,850	1,299,027	1,731,609	1,334,641

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
COMMUTER LOT FUND - FUND 53					
GRANTS					
53-00-14-1401	FEDERAL GRANT	-	-	-	-
TOTAL GRANTS		-	-	-	-
MISCELLANEOUS INCOME					
53-00-19-1950	METRA STATION EVENT RENTAL FEE	-	-	-	-
53-00-19-1955	COMMUTER LOT PARKING	4,559	30,000	15,479	30,000
53-00-19-1958	CONCESSION SALES INCOME	-	1,000	-	-
53-00-19-1959	MISCELLANEOUS INCOME	96	50	-	25
53-00-19-1960	VENDOR SPACE RENTAL	-	-	-	-
53-00-20-2115	CHANGE IN IRMA SURPLUS	1,171	1,201	1,349	1,260
TOTAL MISCELLANEOUS INCOME		5,826	32,251	16,828	31,285
INTEREST INCOME					
53-00-20-2001	INTEREST INCOME	92	97	32	64
TOTAL INTEREST INCOME		92	97	32	64
TRANSFER IN					
53-00-21-2125	TRANSFER FROM EXACTION	11,750	-	-	-
TOTAL TRANSFER IN		11,750	-	-	-
<i>TOTAL COMMUTER LOT FUND REVENUE</i>		17,668	32,348	16,860	31,349
CONTRACTUAL					
53-24-60-6000	IRMA CONTRIBUTIONS	1,262	1,356	1,380	1,469
53-24-60-6240	SNOWPLOWING	-	-	-	-
53-24-60-6400	COM ED / ELECTRIC	3,810	5,700	4,040	5,700
53-24-60-6420	U.B. PAYMENTS	803	2,678	690	1,200
53-24-60-6540	LEGAL FEES - MISCELLANEOUS	-	-	-	-
53-24-60-6605	ENGINEERING	-	-	-	-
53-24-60-6900	GROUNDS MAINT - REIMBURSEMENT	-	-	-	-
53-24-60-6901	PUBLIC GROUNDS - FUEL REIMBURSEMENT	-	-	-	-
53-24-60-6902	PUBLIC GROUNDS - SALT PURCHASE	286	-	-	-
53-24-60-6920	CREDIT CARD BANK FEES	13	205	43	100
53-24-60-6990	OTHER CONTRACTUAL SERVICES	17,963	6,640	7,418	7,790
TOTAL CONTRACTUAL		25,842	30,529	19,760	20,859
COMMODITIES					
53-24-70-7510	OPERATING EQUIPMENT	-	-	-	-
53-24-70-7520	OPERATING SERVICES	-	-	-	-
53-24-70-7701	LOT MAINTENANCE & SUPPLIES	14,900	14,250	10,000	2,000
53-24-70-7720	CONSESSION SALES EXPENSES	-	-	-	-
53-24-70-7990	MISCELLANEOUS COMMODITIES	634	100	131	300
TOTAL COMMODITIES		15,534	14,350	10,131	2,300
TRANSFER OUT					
53-24-90-9010	TRANSFER TO GENERAL FUND	5,000	5,000	5,000	5,000
TOTAL TRANSFER OUT		5,000	5,000	5,000	5,000
<i>TOTAL COMMUTER LOT EXPENDITURES</i>		46,376	49,879	34,891	28,159
<i>COMMUTER LOT FUND SURPLUS (DEFICIT)</i>		(28,708)	(17,531)	(18,031)	3,190
<i>COMMUTER FUND BEGINNING FUND BALANCE</i>		112,198	76,641	83,490	65,459
<i>COMMUTER LOT FUND PROJECTED ENDING FUND BALANCE</i>		83,490	59,110	65,459	68,649

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
SPECIAL EVENT FUND -- FUND 03					
MISCELLANEOUS INCOME					
03-00-00-2112	GALA EVENT PAYMENTS	-	-	-	-
03-00-19-1900	SPONSORS / DONATIONS / FUNDRAISERS	3,600	20,000	14,449	21,000
03-00-19-1901	VENDOR / MERCHANT FEES	300	2,000	1,049	2,100
03-00-19-1902	BEVERAGE SALES	-	22,000	24,768	24,000
03-00-19-1903	CHILI SALES	-	-	-	-
03-00-19-1904	CHILI ENTRY FEE	-	-	-	-
03-00-19-1905	YOUTH EVENTS	-	500	-	-
03-00-19-1906	YOUTH TICKET SALES	-	-	-	-
03-00-19-1907	BBQ RIB SALES	-	2,000	1,802	2,300
03-00-19-1908	BBQ ENTRY SALES	-	2,000	1,785	2,500
03-00-19-1909	WINE TASTING SALES	-	-	-	-
03-00-19-1910	FALL FESTIVAL INCOME	325	-	-	-
03-00-19-1959	MISCELLANEOUS INCOME	-	100	16	50
TOTAL MISCELLANEOUS INCOME		4,225	48,600	43,869	51,950
INTEREST INCOME					
03-00-20-2001	ILLINOIS FUND INTEREST	-	5	-	-
TOTAL INTEREST INCOME		-	5	-	-
TRANSFER IN					
03-00-21-0100	TRANSFER FROM GENERAL FUND	-	2,335	9,472	6,475
TOTAL TRANSFER IN		-	2,335	9,472	6,475
TOTAL SPECIAL EVENT FUND REVENUE		4,225	50,940	53,341	58,425
CONTRACTUAL					
03-24-60-6000	ENTERTAINMENT EXPENSE	1,750	10,500	9,250	13,700
03-24-60-6001	CHILDREN'S ACTIVITIES	-	1,500	180	1,500
03-24-60-6002	EQUIPMENT EXPENSE	-	500	-	-
03-24-60-6003	INSURANCE AND LIQUOR LICENSE	275	1,500	780	925
03-24-60-6004	ADVERTISING AND PRINTING	-	1,500	3	750
03-24-60-6005	CHILI COOK-OFF FEES	-	500	-	-
03-24-60-6006	DONATION	-	-	-	-
03-24-60-6007	MOVIES IN THE PARK	-	-	-	-
03-24-60-6010	FALL FESTIVAL EXPENSES	-	3,000	7,808	7,400
03-24-60-6011	BBQ RIB EXPENSES	-	4,000	3,988	4,750
03-24-60-6830	EQUIPMENT RENTAL	-	25,000	20,807	22,100
TOTAL CONTRACTUAL		2,025	48,000	42,816	51,125
COMMODITIES					
03-24-70-7000	BANNER AND SIGNS	175	500	510	400
03-24-70-7001	SUPPLIES AND PRIZES	-	500	525	500
03-24-70-7002	LIQUOR PURCHASES	-	6,000	8,575	9,400
03-24-70-7003	POSTAGE	-	-	-	-
03-24-70-7510	OPERATING EQUIPMENT	-	-	-	-
03-24-70-7990	MISC COMMODITIES	-	-	-	-
TOTAL COMMODITIES		175	7,000	9,610	10,300
TOTAL SPECIAL EVENT FUND EXPENDITURES		2,200	55,000	52,426	61,425
SPECIAL EVENT FUND SURPLUS (DEFICIT)		2,025	(4,060)	915	(3,000)
SPECIAL EVENT BEGINNING FUND BALANCE		60	4,060	2,085	3,000
SPECIAL EVENT PROJECTED ENDING FUND BALANCE		2,085	0	3,000	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
LAND ACQUISITION & OPEN SPACES FUND -- FUND 10					
GRANTS					
10-00-14-1400	STATE GRANTS	-	-	-	-
10-00-14-1401	FEDERAL GRANTS	-	-	-	-
TOTAL GRANTS		-	-	-	-
MISCELLANEOUS INCOME					
10-00-19-1900	SALE OF VILLAGE LAND	-	-	-	-
10-00-19-1901	DONATIONS	-	-	-	-
TOTAL MISCELLANEOUS INCOME		-	-	-	-
INTEREST INCOME					
10-00-20-2001	ILLINOIS FUNDS INTEREST	-	-	-	-
TOTAL INTEREST INCOME		-	-	-	-
TRANSFER IN					
10-00-21-2000	TRANSFER FROM EXACTION FUND	30,656	-	-	-
10-00-21-2001	TRANSFER FROM GENERAL FUND	15,394	44,580	44,580	48,100
TOTAL TRANSFERS		46,050	44,580	44,580	48,100
<i>TOTAL LAND ACQUISITION & OPEN SPACES FUND REVENUE</i>		46,050	44,580	44,580	48,100
L/T DEBT OBLIGATIONS					
10-00-58-5800	WEP DEBT CERT 2006 - PRINCIPAL	35,000	35,000	35,000	40,000
10-00-58-5801	WEP DEBT CERT 2006 - INTEREST	10,272	8,802	8,802	7,322
10-00-58-5802	WEP DEBT CERT 2006 - ADMN FEE	778	778	778	778
TOTAL LONG TERM DEBT EXPENSE		46,050	44,580	44,580	48,100
CONTRACTUAL					
10-00-60-6780	PUBLIC GROUNDS MAINT - SUPPLIES	-	-	-	-
10-00-60-7990	MISC COMMODITIES	-	-	-	-
TOTAL CONTRACTUAL		-	-	-	-
CAPITAL EXPENDITURES					
10-10-80-1000	LAND ACQUISITIONS	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-
<i>TOTAL LAND ACQUISITION & OPEN SPACES FUND EXPENSES</i>		46,050	44,580	44,580	48,100
<i>TOTAL LAND ACQUISITION & OPEN SPACES FUND SURPLUS (DEFICIT)</i>		-	-	-	-
<i>TOTAL LAND ACQUISITION & OPEN SPACES BEGINNING FUND BALANCE</i>		-	-	-	-
<i>TOTAL LAND ACQUISITION & OPEN SPACES PROJECTED ENDING FUND BALANCE</i>		-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
2022A DEBT SERVICE FUND -- FUND 13					
INTEREST					
13-00-20-2001	INTEREST	-	-	-	-
TOTAL INTEREST INCOME		-	-	-	-
TRANSFER IN					
13-00-21-2500	TRANSFER FROM LOCAL GAS TAX FUND	-	-	12,500	210,674
13-00-21-2300	TRANSFER FROM 1/2 SALES TAX FUND	-	-	-	-
TOTAL TRANSFERS		-	-	12,500	210,674
<i>TOTAL 2022A DEBT SERVICE FUND REVENUE</i>		-	-	12,500	210,674
L/T DEBT OBLIGATIONS					
13-13-58-5800	2022A DEBT PRINCIPAL	-	-	-	130,000
13-13-58-5801	2022A DEBT INTEREST	-	-	12,500	79,896
13-13-58-5802	2022A ADMIN FEES	-	-	-	778
TOTAL L/T DEBT OBLIGATIONS		-	-	12,500	210,674
<i>TOTAL 2022A DEBT SERVICE FUND EXPENDITURES</i>		-	-	12,500	210,674
<i>2022A DEBT SERVICE FUND SURPLUS (DEFICIT)</i>		-	-	-	-
<i>2022A DEBT SERVICE BEGINNING FUND BALANCE</i>		-	-	-	-
<i>2022A DEBT SERVICE PROJECTED ENDING FUND BALANCE</i>		-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
BEAUTIFICATION FUND -- FUND 26					
MISCELLANEOUS					
26-00-19-1900	DONATIONS	-	100	-	100
TOTAL DONATION INCOME		-	100	-	100
INTEREST					
26-00-20-2001	ILLINOIS FUNDS INTEREST	-	-	-	-
TOTAL INTEREST INCOME		-	-	-	-
SALES					
26-00-32-3220	MAILBOX PURCHASES	8,810	5,500	7,695	7,000
26-00-32-3230	MEMORIAL BENCH PROGRAM	-	1,300	1,300	1,500
TOTAL SALES INCOME		8,810	6,800	8,995	8,500
<i>TOTAL BEAUTIFICATION FUND REVENUE</i>		<i>8,810</i>	<i>6,900</i>	<i>8,995</i>	<i>8,600</i>
COMMODITIES					
26-24-60-6900	MISCELLANEOUS EXPENSE	1,306	600	706	715
26-24-60-6991	MAILBOX INSTALLATION	6,950	5,000	6,900	6,300
26-24-60-6993	MEMORIAL BENCH PROGRAM	-	1,100	-	1,100
TOTAL COMMODITIES		8,256	6,700	7,606	8,115
<i>TOTAL BEAUTIFICATION FUND EXPENDITURES</i>		<i>8,256</i>	<i>6,700</i>	<i>7,606</i>	<i>8,115</i>
<i>BEAUTIFICATION FUND SURPLUS (DEFICIT)</i>		<i>554</i>	<i>200</i>	<i>1,389</i>	<i>485</i>
<i>BEAUTIFICATION BEGINNING FUND BALANCE</i>		<i>2,739</i>	<i>1,882</i>	<i>3,293</i>	<i>4,682</i>
<i>BEAUTIFICATION PROJECTED ENDING FUND BALANCE</i>		<i>3,293</i>	<i>2,082</i>	<i>4,682</i>	<i>5,167</i>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
POLICE ASSET FORFEITURES FUND -- FUND 27					
MISCELLANEOUS					
27-02-18-1829	MISC REFUNDS / REIMBURSEMENTS	-	-	-	-
27-02-19-1900	BULLETPROOF VEST REIMBURSEMENTS	-	-	-	-
27-02-19-1959	MISCELLANEOUS INCOME	-	-	-	-
TOTAL MISCELLANEOUS INCOME		-	-	-	-
INTEREST					
27-02-20-2002	INVESTMENT INTEREST	5	5	2	-
TOTAL INTEREST INCOME		5	5	2	-
TRANSFERS					
27-02-21-2101	TRANSFER FROM GENERAL FUND	-	-	-	-
27-02-21-2151	TRANSFER FROM SEWER FUND	-	-	-	-
27-02-21-2152	TRANSFER FROM WATER FUND	-	-	-	-
TOTAL TRANSFER INCOME		-	-	-	-
FINES/FORFEITURES					
27-02-23-2310	D.E.A. FORFEITURES	-	-	-	-
27-02-23-2311	STATE / LOCAL FORFEITURES	-	-	-	-
27-02-32-3230	SPONSORSHIPS & DONATIONS	-	-	-	-
TOTAL FINES/FORFEITURES INCOME		-	-	-	-
<i>TOTAL ASSET FORFEITURE REVENUE</i>		5	5	2	-
CONTRACTUAL					
27-22-60-6700	VEHICLE MAINTENANCE & SUPPLIES	-	-	-	-
27-22-60-6810	PROFESSIONAL DEVELOPMENT	-	-	-	-
27-22-60-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
TOTAL CONTRACTUAL		-	-	-	-
COMMODITIES					
27-22-70-7011	COMPUTER SUPPLIES	-	-	-	-
27-22-70-7090	CRIME PREVENTION MATERIALS	-	-	-	-
27-22-70-7210	MOBILE TELECOMMUNICATIONS	-	-	-	-
27-22-70-7300	UNIFORM EXPENSE	-	-	-	-
27-22-70-7500	SMALL OFFICE EQUIPMENT	-	-	-	-
27-22-70-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL COMMODITIES		-	-	-	-
TRANSFER OUT					
27-22-90-9001	TRANSFER TO GENERAL FUND	-	-	-	-
TOTAL TRANSFER OUT		-	-	-	-
CAPITAL EXPENDITURES					
27-28-82-8010	COMPUTER SUPPLIES	-	-	-	-
27-28-82-8011	EQUIPMENT	-	-	-	-
27-28-82-8019	BULLETPROOF VESTS	-	1,000	-	-
27-28-82-8030	POLICE VEHICLES	-	40,000	41,195	-
TOTAL CAPITAL EXPENDITURES		-	41,000	41,195	-
<i>TOTAL ASSET FORFEITURE EXPENDITURES</i>		-	41,000	41,195	-
<i>ASSET FORFEITURE SURPLUS (DEFICIT)</i>		5	(40,995)	(41,193)	-
<i>POLICE ASSET FORFEITURE BEGINNING FUND BALANCE</i>		41,188	41,193	41,193	-
<i>POLICE ASSET FORFEITURE PROJECTED ENDING FUND BALANCE</i>		41,193	198	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
CAPITAL PROJECT FUND -- FUND 44					
MISCELLANEOUS					
44-00-19-1901	PROP PURCHASE / COUNTY TAX REIM	-	-	-	-
44-00-19-1959	MISCELLANEOUS REIMBURSEMENTS	-	-	20,109	-
TOTAL MISCELLANEOUS INCOME		-	-	20,109	-
INTEREST					
44-00-20-2001	ILLINOIS FUNDS INTEREST	116	130	62	200
TOTAL INTEREST INCOME		116	130	62	200
TRANSFER IN					
44-00-21-2105	TRANSFER FROM GENERAL FUND	-	-	-	-
44-00-21-2120	TRANSFER FROM EXACTION FEE FUND	-	-	-	-
44-00-21-2123	TRANSFER FROM 1/2% SALES TAX FUND	-	-	-	-
TOTAL TRANSFER IN		-	-	-	-
<i>TOTAL CAPITAL PROJECTS REVENUE</i>		<i>116</i>	<i>130</i>	<i>20,171</i>	<i>200</i>
CONTRACTUAL					
44-28-60-6605	ENGINEER REVIEW & INSPECTION	-	-	15,666	-
44-28-60-6990	OTHER CONTRACTUAL SERVICES	-	-	-	-
TOTAL CONTRACTUAL		-	-	15,666	-
COMMODITIES					
44-28-70-7990	MISCELLANEOUS COMMODITIES	-	-	-	-
TOTAL COMMODITIES		-	-	-	-
CAPITAL EXPENDITURES					
44-28-80-8064	CAPITAL PROJECTS	-	38,000	71,924	-
TOTAL CAPITAL EXPENDITURES		-	38,000	71,924	-
TRANSFER OUT					
44-28-90-9010	TRANSFER TO GENERAL FUND	-	-	-	-
TOTAL TRANSFER OUT		-	-	-	-
<i>TOTAL CAPITAL PROJECTS EXPENDITURES</i>		<i>-</i>	<i>38,000</i>	<i>87,590</i>	<i>-</i>
<i>CAPITAL PROJECTS FUND SURPLUS (DEFICIT)</i>		<i>116</i>	<i>(37,870)</i>	<i>(67,419)</i>	<i>200</i>
<i>CAPITAL PROJECTS BEGINNING FUND BALANCE</i>		<i>132,945</i>	<i>133,070</i>	<i>133,061</i>	<i>65,642</i>
<i>CAPITAL PROJECTS PROJECTED ENDING FUND BALANCE</i>		<i>133,061</i>	<i>95,200</i>	<i>65,642</i>	<i>65,842</i>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
McCORD FUND -- FUND 54					
RENTAL INCOME					
54-00-16-1620	USE FEE	-	-	-	-
54-00-16-1654	RENTAL INCOME	-	-	-	-
TOTAL RENTAL INCOME		-	-	-	-
MISCELLANEOUS					
54-00-19-1900	DONATIONS	-	-	-	-
54-00-19-1959	MISCELLANEOUS INCOME	-	-	-	-
TOTAL MISCELLANEOUS INCOME		-	-	-	-
INTEREST					
54-00-20-2001	ILLINOIS FUNDS INTEREST	-	-	-	-
TOTAL INTEREST INCOME		-	-	-	-
TRANSFER IN					
54-00-21-0100	TRANSFER FROM GENERAL FUND	2,763	4,430	5,167	5,125
54-00-21-4400	TRANSFER FROM CAPITAL PROJECTS FUND	-	-	-	-
TOTAL TRANSFER IN		2,763	4,430	5,167	5,125
<i>TOTAL McCORD FUND REVENUE</i>		<i>2,763</i>	<i>4,430</i>	<i>5,167</i>	<i>5,125</i>
CONTRACTUAL					
54-20-60-6400	ELECTRIC BILL PMTS	-	-	-	-
54-20-60-6410	NI-GAS	-	-	-	-
54-25-60-6540	LEGAL FEES	-	-	-	-
54-20-60-6711	BUILDING MAINTENANCE - SUPPLIES	393	1,410	757	1,175
54-20-60-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	-	220	150	200
54-20-60-7051	WATER BILL PAYMENTS	2,373	2,800	3,900	3,750
TOTAL CONTRACTUAL		2,766	4,430	4,807	5,125
COMMODITIES					
54-20-70-7900	MISCELLANEOUS EXPENSES	-	-	-	-
54-20-70-7990	COMMITTEE EXPENSES	-	-	-	-
TOTAL COMMODITIES		-	-	-	-
CAPITAL EXPENDITURES					
54-20-80-8110	BUILDING IMPROVEMENTS	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-
<i>TOTAL McCORD FUND EXPENDITURES</i>		<i>2,766</i>	<i>4,430</i>	<i>4,807</i>	<i>5,125</i>
<i>McCORD FUND SURPLUS (DEFICIT)</i>		<i>(2)</i>	<i>-</i>	<i>360</i>	<i>-</i>
<i>MCCORD BEGINNING FUND BALANCE</i>		<i>(358)</i>	<i>-</i>	<i>(360)</i>	<i>-</i>
<i>MCCORD PROJECTED ENDING FUND BALANCE</i>		<i>(360)</i>	<i>-</i>	<i>-</i>	<i>-</i>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2021 Actual Audited	FY2022 BUDGET APPROVED	FY2022 EOY PROJECTION	FY2023 BUDGET APPROVED
POLICE PENSION FUND -- FUND 84					
CONTRIBUTIONS					
84-00-13-1300	PENSION CONTRIBUTIONS - EMPLOYEE	82,177	88,846	81,721	93,887
84-00-13-1301	PENSION CONTRIBUTIONS - EMPLOYER	335,000	414,000	414,000	485,566
TOTAL CONTRIBUTIONS		417,177	502,846	495,721	579,453
INTEREST INCOME					
84-00-20-0020	INVESTMENT INCOME	710,901	-	-	-
TOTAL INTEREST INCOME		710,901	-	-	-
<i>TOTAL POLICE PENSION FUND REVENUE</i>		<i>1,128,078</i>	<i>502,846</i>	<i>495,721</i>	<i>579,453</i>
PENSION DISBURSEMENTS					
84-84-55-0055	PENSION DISBURSEMENTS	199,183	286,189	285,510	298,113
84-84-55-0155	PENSION TRANSFERS	173,614	-	-	-
TOTAL PENSION DISBURSEMENTS		372,797	286,189	285,510	298,113
CONTRACTUAL					
84-84-60-6040	LEGAL FEES - MISCELLANEOUS	480	700	700	700
84-84-60-6060	AUDITING SERVICES	-	-	-	-
84-84-60-6065	ACCOUNTING SERVICES	350	2,350	3,715	5,990
84-84-60-6070	INVESTMENT MGMT FEES	14,949	17,300	15,704	5,000
TOTAL CONTRACTUAL		15,779	20,350	20,119	11,690
COMMODITIES					
84-84-70-7400	CONTRIBUTION REFUNDS AND TAXES	-	-	-	-
84-84-70-7990	MISCELLANEOUS EXPENSES	4,363	4,312	5,759	5,960
TOTAL COMMODITIES		4,363	4,312	5,759	5,960
<i>TOTAL POLICE PENSION EXPENDITURES</i>		<i>392,939</i>	<i>310,851</i>	<i>311,388</i>	<i>315,763</i>
<i>POLICE PENSION SURPLUS (DEFICIT)</i>		<i>735,140</i>	<i>191,995</i>	<i>184,333</i>	<i>263,690</i>
<i>POLICE PENSION BEGINNING FUND BALANCE</i>		<i>3,593,504</i>	<i>3,610,411</i>	<i>4,328,644</i>	<i>4,512,976</i>
<i>POLICE PENSION PROJECTED ENDING FUND BALANCE</i>		<i>4,328,644</i>	<i>3,802,406</i>	<i>4,512,976</i>	<i>4,776,666</i>