ATTACHMENT E

2023, 2024 BUDGET

The 2023 budget has been presented twice and the 2024 numbers have been added for presentation to City Council in November. The Board will vote to approve the budget as presented.

REVENUE REVIEW FY 2023

Page 1		.						
				Estimated		Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	**Revenues**	Revenues
			2020	2021	2021	2022	**2023**	2024
PROPERTY TAXES - 311			**2%**	0%	0%	-17%	**0.00%**	3%
	311 01.01	PROP TAX - CURRENT	8,027,681	8,027,681	8,026,122	6,661,681	**6,661,181**	6,861,016
	311 01.90	PROP TAX REBATE						
	311 02.01	PROP TAX - PRIOR	0			500	**1,000**	1,000
TOTAL			8,028,346	8,027,681	8,026,122	6,662,181	**6,662,181**	6,862,016
INTERGOVERNMENTAL TAXES - 321								
	321 03.00	REPLACEMENT TAX	248,976	290,000	423,870	400,000	**400,000**	400,000
TOTAL			248,976	290,000	423,870	400,000	**400,000**	400,000
GRANTS - 322								
	322 01.01	FEDERAL GRANTS				0	**0**	
	322 02.00	STATE GRANT	55,151	55,000	65,078	55,000	**55,000**	55,000
TOTAL			55,151	55,000	65,078	55,000	**55,000**	55,000
CHARGES FOR SERVICE - 341								
	341 30.00	FINES	21,960	15,000	14,500	5,000	**5,000**	5,000
	341 31.00	COPIER REVENUE	17,172	35,000	21,351	45,000	**35,000**	35,000
	341 33.00	FEES	323	1,000	74	1,000	**500**	500
TOTAL			39,455	51,000	35,925	51,000	**40,500**	40,500
INTEREST- 361								
	361 01.00	INTEREST OPER FUND	50,006	20,000	2,405	10,000	**15,000**	20,000
	361 08.00	INT UNDISTRIBUTED TAX	0	100	0	100	**100**	100
	361 12.00	GAIN/LOSS SALE INVEST			4,615			
	361 32.00	CHRISTENSEN FUND						
TOTAL			50,006	20,100	7,020	10,100	**15,100**	20,100

REVENUE REVIEW FY 2023

Page 2								
				Estimated		Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Revenues	Revenues	Revenues	Revenues	**Revenues**	Revenues
			2020	2021	2021	2022	**2023**	2024
OTHER INCOME - 371								
	371 13.00	RENTAL INCOME	200	1,200	0	0	**0**	0
	371 18.00	EMPLOYEE HEALTH	71,184	73,000	67,556	75,000	**78,000**	78,000
	371 19.00	EMPLOYEE DENTAL	14,234	14,000	13,105	16,000	**18,000**	18,000
	371 20.00	RETIREE HEALTH	8,988	8,500	10,566	8,700	**8,700**	8,700
	371 21.00	RETIREE DENTAL	524	500	693	600	**600**	600
	371 24.00	DONATION	19,431	20,000	22,707	25,000	**25,000**	25,000
	371 38.00	NSF CHECK FEE						
	371.50.00	TIF SURPLUS	40,231					
	371 98.00	MISCELLANEOUS	13,686	15,000	16,024	25,000	**25,000**	25,000
TOTAL			168,478	132,200	130,651	150,300	**155,300**	155,300
REVENUE TOTALS			8,590,412	8,575,981	8,688,666	7,328,581	**7,328,081**	7,532,916
OTHER FINANCIAL SOURCES - OPERATING TRANSFER IN - 391								
	391 08.00	TRANSFER FROM LEA	3,000	3,000	3,000	3,000	**3,000**	3,000
	391 04.00	TRANS FRM GAVIN FUND						
	391 05.00	TRANS FRM CAP REPL	-	300,000		367,000		
		TRANS FRM RESERVES			3,000			
TOTAL								
GRAND TOTAL			8,593,412	8,878,981	8,691,666	7,698,581	**7,331,081**	7,535,916

EXPENDITURE REVIEW 2023

Page 1						Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditures	Budget	Expenditures	**Budget**	Budget
			2021	2021	2022	2022	**2023**	
PERSONNEL								
452	10.01	FULL TIME	2,295,000	2,261,878	2,480,000	2,430,000	**2,577,000**	2,680,000
452	10.02	PART TIME	1,075,000	957,782	970,000	930,000	**997,000**	1,036,000
452	10.03	OVERTIME						
TOTAL			3,370,000	3,219,660	3,450,000	3,360,000	**3,574,000**	3,716,000
EMPLOYEE BENEFITS								
452	20.01	IMRF (7.91%)	326,000	332,437	360,000	340,000	**250,000**	260,000
452	20.02	SOCIAL SECURITY (6.2%)	209,000	191,352	214,000	208,320	**221,000**	230,000
452	20.03	MEDICARE FICA (1.45%)	50,000	44,790	50,000	49,000	**52,000**	53,000
452	20.04	GROUP HEALTH	504,000	489,688	520,000	520,000	**546,000**	546,000
452	20.05	GROUP DENTAL	24,000	26,645	29,000	29,000	**31,000**	31,000
452	20.06	GROUP TERM LIFE	6,000	5,933	6,000	6,000	**6,000**	6,000
452	20.07	WORKER'S COMP.	17,000	14,715	17,000	15,000	**17,000**	17,000
452	20.08	UNEMPLOYMENT	1,000	0	1,000	0	**1,000**	1,000
TOTAL			1,137,000	1,105,560	1,197,000	1,167,320	**1,124,000**	1,144,000
CONTRACTUAL SERVICES								
452	30.03	AUDIT	4,000	4,064	4,000	4,000	**4,000**	4,000
452	30.04	AUTO CIRC SYST.	85,000	92,170	158,000	158,000	**163,000**	167,000
452	30.14	Custodial	70,000	63,154	70,000	70,000	**70,000**	72,000
452	30.29	FUEL	23,000	28,122	23,000	28,000	**28,000**	28,000
452	30.37	PROGRAMS	70,000	66,750	95,000	95,000	**95,000**	95,000
452	30.49	POSTAGE	11,000	10,840	12,000	12,000	**14,000**	14,000
452	30.52	PROF. SERVICE	35,000	38,201	94,000	85,000	**40,000**	40,000
452	30.53	PUBLIC INFO	75,000	65,757	74,000	74,000	**76,000**	76,000
452	30.75	TELEPHONE	25,000	24,501	25,000	25,000	**25,000**	26,000
452	30.82	WATER	32,000	18,067	32,000	32,000	**32,000**	32,000
TOTAL			430,000	411,626	587,000	583,000	**547,000**	554,000

EXPENDITURE REVIEW 2023

Page 2						Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditures	Budget	Expenditures	**Budget**	Budget
			2021	2021	2022	2022	**2023**	2024
COMMODITIES								
452	40.03	MATERIALS	850,000	789,310	905,000	900,000	**900,000**	900,000
452	40.24	JANITORIAL SUPPL.	30,000	28,030	32,000	32,000	**34,000**	34,000
452	40.31	MINOR EQUIPMENT	5,000	3,663	5,000	5,000	**5,000**	5,000
452	40.33	OFFICE SUPPLIES	45,000	25,791	51,000	51,000	**51,000**	51,000
452	40.73	Computer Supplies/Softwar	35,000	34,745	213,000	213,000	**89,000**	40,000
452	40.77	Makery Supplies	12,000	8,657	15,000	15,000	**15,000**	15,000
452	40.98	CATALOGING SUPPLIES	30,000	27,068	45,000	45,000	**45,000**	45,000
TOTAL			1,007,000	917,264	1,266,000	1,261,000	**1,139,000**	1,090,000
REPAIR AND MAINTENANCE								
452	50.01	BUILDING	250,000	189,342	546,000	546,000	**290,000**	331,000
452	50.08	EQUIPMENT						
452	50.09	GROUNDS	17,000	16,117	20,000	20,000	**36,000**	25,000
452	50.15	PARKING AREA	300,000	251,314	1,000	0	**2,000**	2,000
TOTAL			567,000	456,773	567,000	566,000	**328,000**	358,000
OTHER EXPENSES								
452	60.11	TRAINING & CONF.	10,000	8,487	20,000	20,000	**30,000**	30,000
452	60.12	CONTINGENCY	1,000	0.00	1,000	1,000	**1,000**	1,000
452	60.37	MEMBERSHIP	10,000	10,370	10,000	10,000	**11,000**	11,000
452	60.47	RENTAL	65,000	54,128	65,000	65,000	**70,000**	68,000
452	60.53	SUNDRY	9,000	7,652	12,000	12,000	**12,000**	12,000
TOTAL			95,000	80,637	108,000	108,000	**124,000**	122,000

EXPENDITURE REVIEW 2023

Page 3						Estimated	**Estimated**	Estimated
CATEGORY	LINE ITEM	DESCRIPTION	Budget	Expenditures	Budget	Expenditures	**Budget**	Budget
			2021	2021	2022	2022	**2023**	2024
INSURANCE								
452	70.03	INSURANCE	34,000	29,127	34,000	34,000	**34,000**	35,000
TOTAL			34,000	29,127	34,000	34,000	**34,000**	35,000
CAPITAL OUTLAY								
452	80.01	FURNITURE	20,000	14,303	145,000	145,000	**160,000**	100,000
452	80.22	LAND & BLDGS						
452	80.23	ALTERATIONS	-					75,000
452	80.98	MISC. EQUIPMENT	50,000	16,724	50,000	25,000	**50,000**	50,000
TOTAL			70,000	31,027	195,000	170,000	**210,000**	225,000
SUBTOTAL: OPERATING			6,710,000	6,251,674	7,404,000	7,249,320	**7,080,000**	7,244,000
Transfer to Special Reserve Fund					250,000	250,000	**250,000**	250,000
TRANSFER TO B&I SERIES 2002 FUND			2,144,400	2,144,400		0	**0**	
GRAND TOTAL			8,854,400	8,396,074	7,654,000	7,499,320	**7,330,000**	7,494,000
Special Projects 2023:								
	40.73	12 Cisco Meraki Wifi Access Points		25,000				
		80 New Computer Monitors		17,000				
	50.01	Exterior Limestone Cleaning		20,000				
		Painting (outside)		15,000				
		Replacing Outside Fixtures w/LED		10,000				
		Replacing Inside Restroom Fixtures w/LED		15,000				
		Replacing Sink Faucets		15,000				
		2 Replacement 3D Printers		6,000				
		Fume Extractor for Laser Cutter		4,000				
	50.09	Concrete Repairs		10,000				
		Tree Replacement		8,000				

	80.01	Meeting Room Chairs		40,000				
		Computer Commons Tables		60,000				
		Opto Display Kids'		15,000				
		Mamava Nursing Pod		18,000				
		Shelving - Kids'		10,000				
				288,000				
	Additions:							
	30.04	**Leased Tag Pads**		**2,000**				
	60.47	**Lease of 2 Car Charging Stations**		**4,800**				