

# CITY OF BELVIDERE, ILLINOIS

## FY 2015 BUDGET



Approved April 28, 2014

**2014**

**Mayor**

Mike Chamberlain

**Council Members**

Ronald Brooks

Samantha Brown

James Campbell

George Crawford

Clinton Morris

Thomas Ratcliffe

John Sanders

Karen Schrader

Daniel Snow

Clayton Stevens

**Tax Levy Comparison with last Year**

Levy Category	for Fund	Fund #	(Levy) Dec 12	(Extension) Dec 12	(Levy) Dec 13	% of chng Levy 13 to Levy of 12
Gen Corporate	General	01	1,840,000	1,840,027	1,742,750	-5.29%
Police Protection	General	01	40,000	40,021	20,000	-50.00%
Fire Protection	General	01	40,000	40,021	20,000	-50.00%
Audit	General	01	20,000	20,027	20,000	0.00%
Street Lighting	General	01	220,000	220,006	210,000	-4.55%
Civil Defense	General	01	7,000	7,027	7,100	1.43%
Street & Bridge	General	01	60,000	60,016	60,000	0.00%
Tort (legal fees)	General	01	90,000	90,008	80,000	-11.11% (1)
Forestry Program	General	01	40,000	40,021	40,000	0.00%
I.M.R.F.	General	01	65,000	65,031	75,000	15.38% (2)
Social Security Tax	General	01	195,000	195,029	220,000	12.82%
Refuse/Landfill	General	01	25,000	25,009	62,000	148.00%
Insurance/Tort	General	01	408,500	408,519	305,000	-25.34%
<b>For General Fund</b>			<b>3,050,500</b>	<b>3,050,763</b>	<b>2,861,850</b>	<b>-6.18%</b>
Public Benefit	Capital Proj	41	40,000	40,021	40,000	0.00%
Police Pension	Pension	81	800,600	800,620	948,800	18.51%
Fire Pension	Pension	82	570,900	570,904	723,100	26.66%
<b>TOTAL CITY LEVY</b>			<b>4,462,000</b>	<b>4,462,309</b>	<b>4,573,750</b>	<b>2.50%</b>
City's actual EAV and tax rate				319,404,850	287,869,996	<b>1.3971%</b> <b>1.5888%</b>
Library		18	650,000	642,028	661,071	1.70%
<b>TOTAL LEVY</b>			<b>5,112,000</b>	<b>5,104,337</b>	<b>5,234,821</b>	<b>2.40%</b>

(1) Portion of City Attorney's salary (excludes benefits) - "costs of protecting itself or its employees against liability"

(2) Employer rate 16.26%

## CITY OF BELVIDERE STAFFING LEVELS

	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
Elected Officials	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Salary	149,880	156,413	164,186	178,607	183,525	201,573	207,622	207,622	207,622
Administration	6.0	6.0	6.0	6.0	6.0	4.0	4.0	4.0	4.0
Salary	226,886	244,716	267,170	265,530	227,742	191,920	193,122	203,433	203,244
Police	44.5	49.5	50.0	50.0	49.0	43.0	44.0	46.0	46.0
Salary	2,305,454	2,534,582	2,808,913	2,807,969	2,167,680	2,779,119	3,025,612	3,231,516	3,255,587
Fire	29.0	33.0	33.0	31.0	30.0	27.5	27.0	29.0	29.5
Salary	1,581,018	1,725,358	1,971,759	1,916,421	1,459,523	1,796,054	1,855,039	1,998,694	2,062,141
Community Development	6.0	6.0	6.0	4.5	2.0	2.0	2.5	2.5	3.5
Salary	280,458	299,495	267,832	250,612	27,790	93,130	96,739	122,027	150,019
Street	14.0	15.0	15.0	15.0	14.0	9.5	9.5	9.5	9.5
Salary	645,398	738,506	826,409	66,272	0	532,174	536,511	543,977	567,444
				773,770	Utility tax pd	741,215.35			
Water	8.5	8.5	8.5	8.5	7.5	7.5	8.0	8.5	9.5
Salary	507,731	523,853	566,504	504,309	440,469	466,890	484,334	515,562	594,653
Sewer	9.5	9.5	9.5	9.5	7.5	9.0	9.0	9.0	9.0
Salary	768,173	512,390	636,212	620,091	558,627	574,861	588,352	588,453	636,470
Sewer Collections	4.0	4.0	5.0	5.0	3.0	3.0	3.0	3.5	4.0
Salary	0	291,325	274,088	190,050	200,507	178,201	179,368	206,868	290,858
Sub-total Gen Fund Employees	112.5	122.5	123.0	119.5	114.0	99.0	100.0	104.0	105.5
Sub-total Water/Sewer Employees	22.0	22.0	23.0	23.0	18.0	19.5	20.0	21.0	22.5
<b>TOTAL EMPLOYEES</b>	<b>134.5</b>	<b>144.5</b>	<b>146.0</b>	<b>142.5</b>	<b>132.0</b>	<b>118.5</b>	<b>120.0</b>	<b>125.0</b>	<b>128.0</b>
Sub-total General Fund	5,189,094	5,699,070	6,306,269	5,485,411	4,066,260	5,593,970	5,914,645	6,307,269	6,446,057
Sub-total Water/Sewer	1,275,904	1,327,568	1,476,804	1,314,450	1,199,603	1,219,952	1,252,054	1,310,883	1,521,981
<b>TOTAL</b>	<b>6,464,998</b>	<b>7,026,638</b>	<b>7,783,073</b>	<b>6,799,861</b>	<b>5,265,863</b>	<b>6,813,922</b>	<b>7,166,699</b>	<b>7,618,152</b>	<b>7,968,038</b>

## **BUDGET ORDINANCE**

**City of Belvidere**

**Ordinance #212H**

An ordinance budgeting for all corporate purposes for the City of Belvidere, Boone County, Illinois for the fiscal year beginning May 1, 2014, and ending April 30, 2015.

BE IT ORDAINED by the Mayor and the City Council of the City of Belvidere, Boone County, Illinois, that

SECTION 1: The amount set forth in Exhibit A, which is incorporated by this reference, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the municipality be and the same are hereby budgeted for the corporate purposes of the City of Belvidere, Boone County, Illinois as hereinafter specified for the fiscal year beginning May 1, 2014, and ending April 30, 2015.

SECTION 2: The amount budgeted for each object and purpose shall be as set forth in Exhibit A.

SECTION 3: The salaries for appointed officials and certain other employees are established and fixed as set forth in Exhibit B, which is incorporated by this reference.

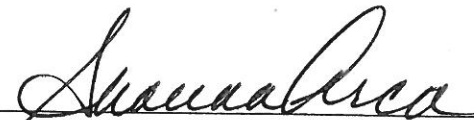
SECTION 4: If any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

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

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

PASSED this 28<sup>th</sup> day of April, 2014, pursuant to a roll call vote by the City Council of the City of Belvidere, Boone County, Illinois.

APPROVED: 

ATTEST:   
City Clerk

AYES: Campbell, Crawford, Ratcliffe, Sanders, Snow, Brooks and Brown.

NAYS: Morris and Stevens.

Date Approved: May 2, 2014

Sponsor: Alderman Snow

# EXHIBIT B

(Amended 4/10/14)

## Non-Union Salary Schedule FY15

Except as noted the following reflect 2% increases.

		Fy14	Fy15
Dir PW	Anderson, Brent	85,134	\$ 86,836.68
Street/Wtr Sup **	Anderson, Danny	59,043	\$ 68,489.88
Sewer Supt	Wickler	73,411	\$ 74,879.22
Budget & Finance Director	Tobin	69,250	\$ 70,635.00
Police Chief ***	Noble	97,742	\$ 99,696.84
Dep Chief ***	Pollock	92,210	\$ 94,054.20
Dep Chief ***	Ernest	92,210	\$ 94,054.20
Police Admin	Daniels	46,621	\$ 47,553.42
Fire Chief	Worrell	94,940	\$ 96,838.80
Dep CityClerk	Embry	46,673	\$ 47,606.46
Clerk Typist	Turnipseed	31,302	\$ 31,928.04
Transcriptionist	Taromina	26,685	\$ 27,218.70
Det Admin Asst	Mitchell M	31,928	\$ 32,566.56
City Atty	Drella	100,748	\$ 102,762.96
Chief Building Insp.	Morelock	65,025	\$ 66,325.50
Zoning and Code Enforcement *	Whetsel	36,005	\$ 38,193.89
Building / Planning Reception	Crawford	22,880	\$ 23,337.60
Com/Ind Plans Examiner	Cowles	21,736	\$ 22,170.72

\* Reflects a 2% increase and an additional 4% increase

\*\* Reflects a 16% increase

\*\*\* The Police Chief's salary shall be 6% over that of the Deputy Chiefs' .

The Deputy Chief's Salary shall be 6% over the sergeants pay including maximum longevity.

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## Water/ Sewer Fund

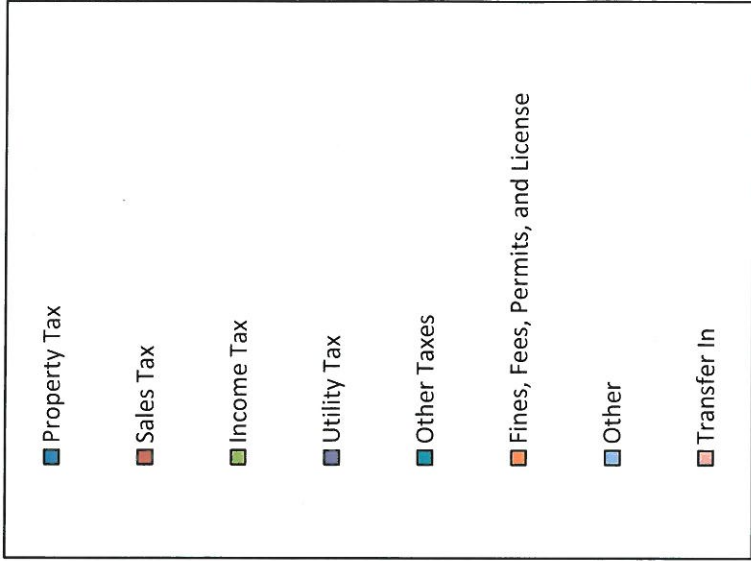
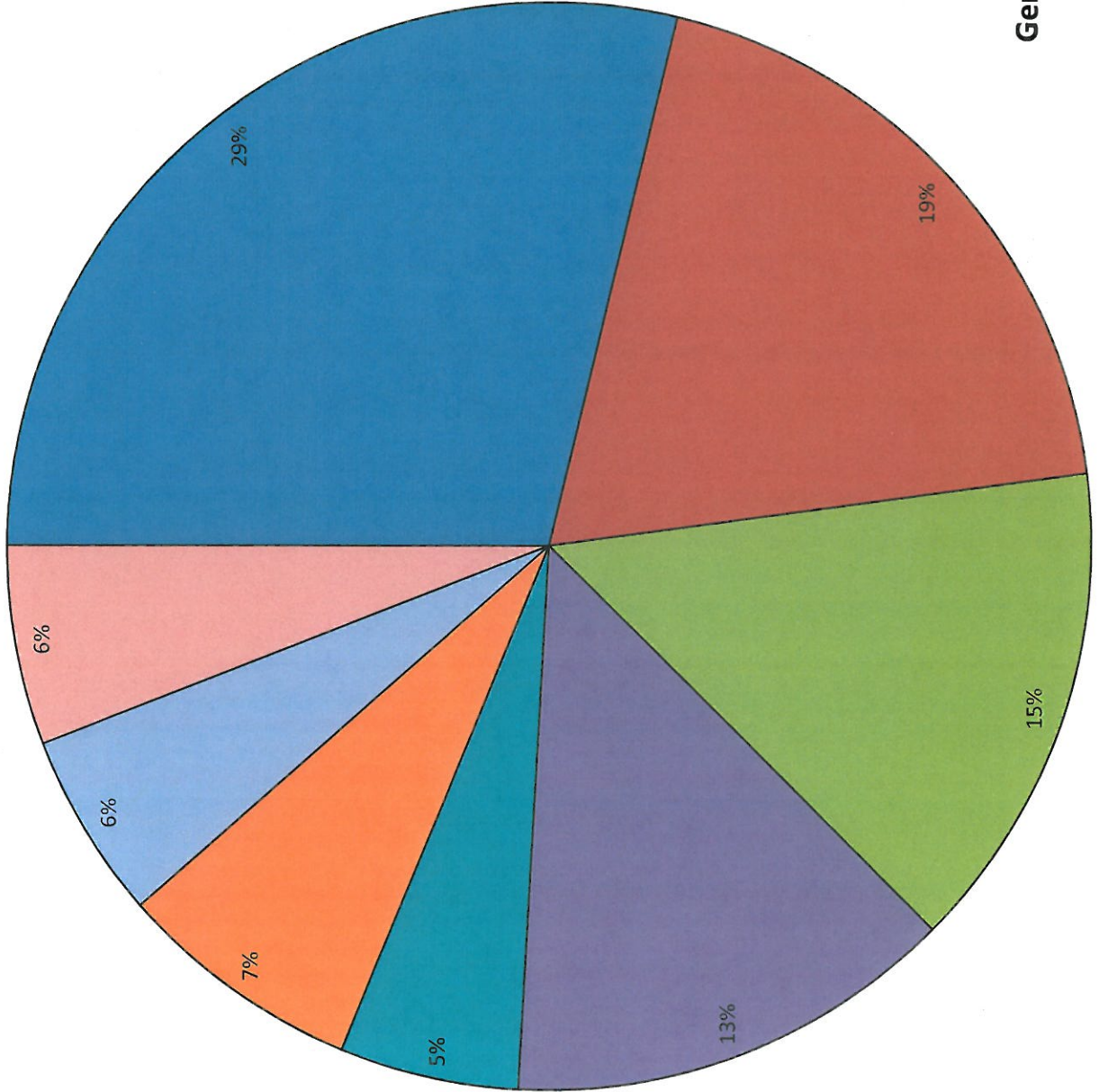
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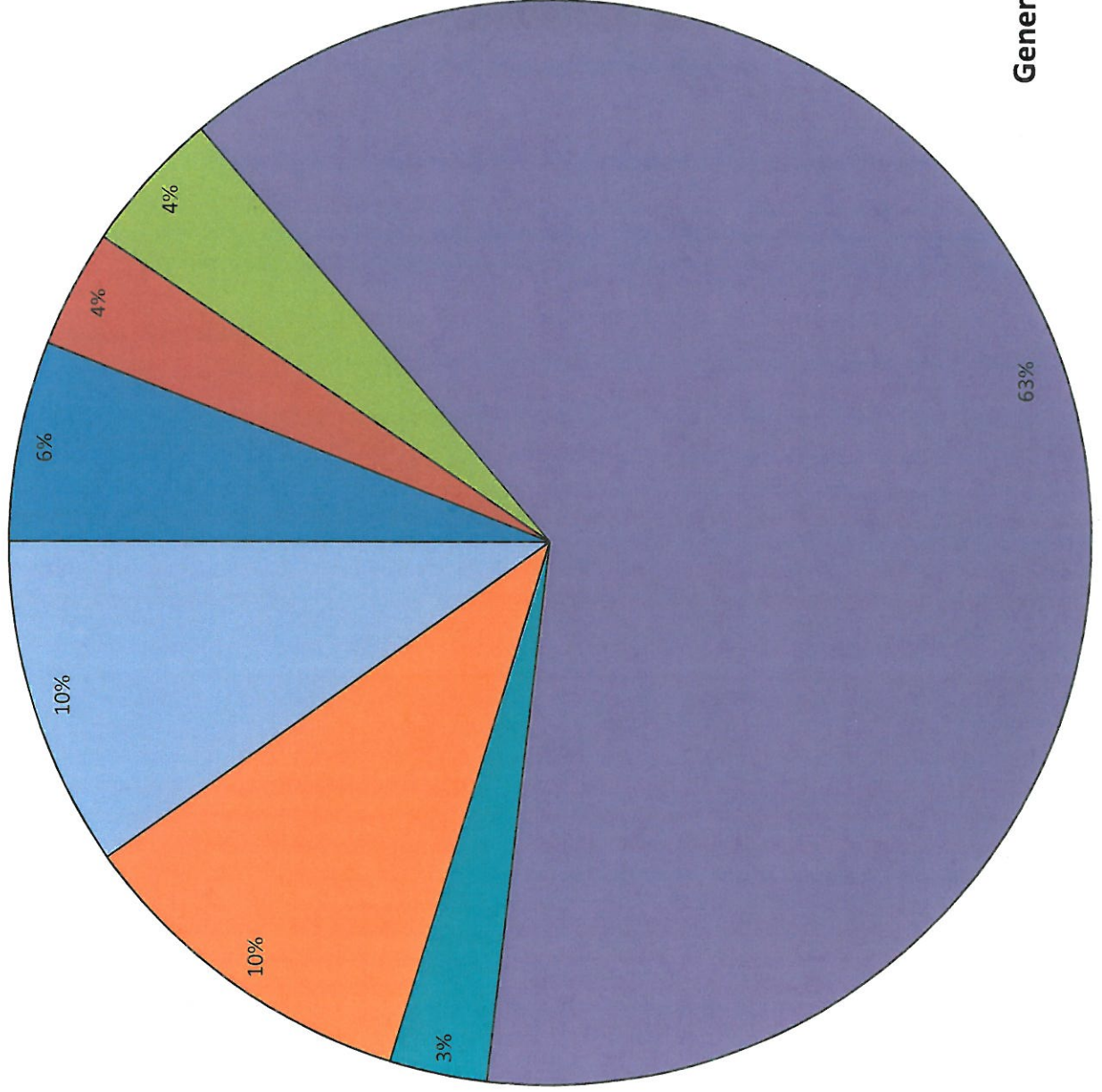


# General Fund Revenues FY 2015



**General Fund Revenues = \$16,636,168**

# General Fund Expenditures FY 2015



- General Administration
- IMRF/Social Security
- Liability Insurance
- Public Safety (Police, Fire, PSB)
- Economic/Community Dev.
- Street Department
- Transfer Out

General Fund Expenditures= \$16,511,936

## GENERAL FUND

## EXHIBIT A

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Beginning Cash</b>		5,101,625	6,429,508	6,429,508	<b>6,590,910</b>
<b>General Administration</b>					
RE Property Tax	01-4-110-4010	1,614,756	1,930,000	1,930,000	1,822,750
Hotel / Motel Tax	01-4-110-4011	3,788	4,795	4,795	4,855
Auto Rental Tax	01-4-110-4012	4,622	4,620	4,620	5,700
Muni Infrastructure Maint	01-4-110-4013	187,026	196,939	196,939	169,200
State Income Tax	01-4-110-4100	2,696,430	2,440,809	2,440,809	2,422,900
Muni Sales Tax	01-4-110-4110	3,235,575	3,201,408	3,201,408	3,186,586
Sales Tax to Developer	01-4-110-4111	(46,719)	(35,000)	(35,000)	0
Local Use Tax	01-4-110-4112	407,532	414,477	414,477	449,017
Replacement Tax	01-4-110-4120	449,427	390,201	390,201	425,680
Repl Tax Dist to Pensions	01-4-110-4121	(148,339)	(234,628)	(234,628)	(255,961)
State Grants	01-4-110-4150	57,530	0	0	0
Grants (Ndevelopment)	01-4-110-4151	0	0	0	0
Business License	01-4-110-4200	15,757	15,200	15,200	15,200
Liquor License & Fines	01-4-110-4210	143,350	62,500	62,500	62,500
Amusement Machine	01-4-110-4230	4,800	8,500	8,500	8,500
Court Fines	01-4-110-4400	326,176	303,675	303,675	305,000
Parking Fines	01-4-110-4410	17,326	5,000	5,000	15,000
Seized Vehicle Fee	01-4-110-4420	69,000	63,600	63,600	86,400
Engr Fees-Subdivision	01-4-110-4430	0	20,000	20,000	20,000
Video Gambling	01-4-110-4440	0	50,000	50,000	40,000
Franchise Fees	01-4-110-4450	234,897	235,584	235,584	253,312
Comcast Fees	01-4-110-4455	0	0	0	0
Death/Birth Certificates	01-4-110-4460	20,716	19,500	19,500	17,020
Accident/Fire Reports	01-4-110-4470	5,423	5,590	5,590	5,805
Annexation/Plat Fees	01-4-110-4471	0	20,000	20,000	20,000
Tipping Fees	01-4-110-4472	78,546	68,000	68,000	90,000
Interest Income	01-4-110-4600	12,918	13,750	13,750	11,000
Misc Revenues	01-4-110-4900	46,388	24,810	24,810	41,400
Heritage Days	01-4-110-4901	500	0	0	0
Historic Preservation	01-4-110-4902	1,190	0	0	0
Operating Transfer in	01-4-110-9998	10,000	10,000	10,000	989,000
<b>Total General Administration Revenues</b>		<b>9,448,616</b>	<b>9,239,330</b>	<b>9,239,330</b>	<b>10,210,864</b>
Salaries - Elected Officials	01-5-110-5000	207,623	207,622	207,622	207,623
Salaries - Regular - FT	01-5-110-5010	197,490	203,433	203,433	203,244
Group Health Insurance	01-5-110-5130	144,393	392,379	392,379	356,033
Health Ins Claims Paid	01-5-110-5131	20,885	28,000	28,000	25,000
Group Life Insurance	01-5-110-5132	3,562	3,825	3,825	3,478
Unemployment Compensation	01-5-110-5136	0	0	0	0
Health Insurance Reimbursement	01-4-110-4540	(126,024)	(115,270)	(115,270)	(117,349)
Meeting & Conferences	01-5-110-5154	7,445	12,455	12,455	15,540
Subscriptions/Ed Materials	01-5-110-5156	340	500	500	500
<b>Gen Admin Personnel &amp; Benefit Expenses</b>		<b>455,715</b>	<b>732,944</b>	<b>732,944</b>	<b>694,069</b>
Repairs/Maint - Bldgs	01-5-110-6010	13,322	24,400	24,400	21,300
Repairs/Maint - Equip	01-5-110-6020	26	1,000	1,000	1,000
Legal	01-5-110-6110	7,036	24,360	24,360	50,100
Other Professional Services	01-5-110-6190	2,500	0	0	0
Grant Expenses (Ndev)	01-5-110-6191	0	0	0	0
Telephone	01-5-110-6200	13,355	14,280	14,280	14,130
Codification	01-5-110-6225	5,005	4,500	4,500	6,000
Other Communications	01-5-110-6290	3,491	4,520	4,520	3,520
<b>Gen Admin Contractual Expenses</b>		<b>44,736</b>	<b>73,060</b>	<b>73,060</b>	<b>96,050</b>

General Administration (cont)	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
Office Supplies	01-5-110-7020	41,071	91,955	91,955	71,320
Other Supplies	01-5-110-7800	5,976	7,000	7,000	7,000
Gen Admin Supplies Expenses		47,047	98,955	98,955	78,320
Miscellaneous Expense	01-5-110-7900	309,912	50,830	50,830	54,280
Reimb of Seized Vehicle Fee	01-5-110-7901	2,700	0	0	0
Heritage Days	01-5-110-7902	0	0	0	0
Comcast Charges	01-5-110-7903	6,211	0	0	0
Historic Preservation	01-5-110-7904	140	0	0	0
Operating Transfers Out	01-5-110-9999	447,836	640,388	640,388	1,633,535
Total General Administration Expenses		1,314,297	1,596,177	1,596,177	2,556,254
<b>NET GENERAL ADMINISTRATION</b>		<b>8,134,318</b>	<b>7,643,153</b>	<b>7,643,153</b>	<b>7,654,610</b>
<b>General Fund - Audit Department</b>					
RE Taxes - Audit	01-4-130-4010	14,905	20,000	20,000	20,000
Accounting & Auditing	01-5-130-6100	29,000	31,500	31,500	31,500
<b>NET - AUDIT DEPARTMENT</b>		<b>(14,095)</b>	<b>(11,500)</b>	<b>(11,500)</b>	<b>(11,500)</b>
<b>General Fund - IMRF Department</b>					
IMRF Withheld	01-4-140-2013	0	0	0	0
RE Taxes - IMRF	01-4-140-4010	59,621	65,000	65,000	75,000
Replacement Tax	01-4-140-4120	89,450	81,942	81,942	90,000
Interest Income	01-4-140-4600	224	250	250	150
Expense Reimbursement	01-4-140-4940	13,268	16,368	16,368	20,482
Total IMRF Revenues		162,562	163,560	163,560	185,632
IMRF Premium Expense	01-5-140-5120	253,216	308,524	308,524	248,210
<b>NET - IMRF DEPARTMENT</b>		<b>(90,654)</b>	<b>(144,964)</b>	<b>(144,964)</b>	<b>(62,578)</b>
<b>General Fund - Social Security Department</b>					
RE Taxes - FICA/Med	01-4-150-4010	188,724	195,000	195,000	220,000
Expense Reimbursement	01-4-150-4940	100,948	116,588	116,588	124,288
Library Expense Reimbursement	01-4-150-4941	26,560	29,070	29,070	30,600
Total Soc Security Revenues		316,233	340,658	340,658	374,888
FICA Expense	01-5-150-5110	214,399	216,769	216,769	202,000
Medicare Expense	01-5-150-5112	105,335	123,836	123,836	133,002
Total Soc Security Expenses		319,734	340,605	340,605	335,002
<b>NET - SOCIAL SECURITY DEPT</b>		<b>(3,502)</b>	<b>53</b>	<b>53</b>	<b>39,886</b>
<b>General Fund - Liability Insurance Dept</b>					
RE Taxes - Ins Liability	01-4-160-4010	228,564	408,500	408,500	305,000
Expense Reimbursement	01-4-160-4940	221,474	243,621	243,621	243,520
Total Liability Insurance Revenues		450,038	652,121	652,121	548,520
Insurance Premium	01-5-160-6800	789,539	704,921	704,921	704,631
<b>NET - LIABILITY INSURANCE DEPT</b>		<b>(339,501)</b>	<b>(52,800)</b>	<b>(52,800)</b>	<b>(156,111)</b>

<b>Police Department</b>	<b>Account #</b>	<b>Actual FY 13</b>	<b>FY 14 Budget</b>	<b>REVISED Budget FY 14</b>	<b>FY 15 Budget Request</b>
RE Property Tax	01-4-210-4010	825,771	840,600	840,600	968,800
Grants	01-4-210-4150	50,594	83,333	83,333	66,667
Miscellaneous Revenues	01-4-210-4900	178,871	250,935	250,935	239,714
Expense Reimbursement	01-4-210-4940	28,158	0	0	0
<b>Total Police Department Revenues</b>		<b>1,083,395</b>	<b>1,174,868</b>	<b>1,174,868</b>	<b>1,275,181</b>
Salary - Regular - FT	01-5-210-5010	2,942,805	3,231,516	3,231,516	3,255,587
Overtime	01-5-210-5040	310,526	382,170	382,170	371,836
Police Pension	01-5-210-5122	820,789	800,600	800,600	948,800
Health Insurance	01-5-210-5130	592,168	752,745	752,745	753,905
Dental Insurance	01-5-210-5131	31,447	42,000	42,000	40,000
Unemployment	01-5-210-5136	0	0	0	0
Uniform Allowance	01-5-210-5140	58,293	65,838	65,838	65,838
Training	01-5-210-5152	61,338	75,570	75,570	62,190
<b>Police Dept Personnel &amp; Benefit Expenses</b>		<b>4,817,366</b>	<b>5,350,439</b>	<b>5,350,439</b>	<b>5,498,156</b>
Repair/Maint-Vehicles	01-5-210-6030	108,709	132,950	132,950	122,950
Telephone/Utilities	01-5-210-6200	37,414	39,724	39,724	42,364
Physical Exams	01-5-210-6810	220	4,320	4,320	4,270
Community Policing	01-5-210-6816	7,852	7,500	7,500	7,725
K 9 Program Expenses	01-5-210-6818	3,047	4,180	4,180	4,517
<b>Police Department - Contractual Expenses</b>		<b>157,243</b>	<b>188,674</b>	<b>188,674</b>	<b>181,826</b>
Office Supplies	01-5-210-7020	9,424	9,080	9,080	9,785
Gas & Oil	01-5-210-7030	133,202	167,417	167,417	140,000
Operating Supplies	01-5-210-7040	22,087	32,590	32,590	34,640
Miscellaneous Expense	01-5-210-7900	29,458	37,750	37,750	38,950
<b>Police Department - Supplies Expense</b>		<b>194,171</b>	<b>246,837</b>	<b>246,837</b>	<b>223,375</b>
Equipment	01-5-210-8200	54,021	31,870	31,870	37,860
Vehicles	01-5-210-8300	38,532	0	0	0
<b>Total Police Department Expenses</b>		<b>5,261,333</b>	<b>5,817,820</b>	<b>5,817,820</b>	<b>5,941,217</b>
<b>NET - POLICE DEPARTMENT</b>		<b>(4,177,938)</b>	<b>(4,642,952)</b>	<b>(4,642,952)</b>	<b>(4,666,036)</b>
<b>Public Safety Building Department</b>					
Salaries - Regular - FT	01-5-215-5010	452,061	572,635	572,635	603,632
Other Contractual Services	01-5-215-6890	164,015	254,066	254,066	161,835
<b>NET - PUBLIC SAFETY BLDG DEPT</b>		<b>(616,076)</b>	<b>(826,701)</b>	<b>(826,701)</b>	<b>(765,467)</b>

<b>Fire Department</b>	<b>Account #</b>	<b>Actual FY 13</b>	<b>FY 14 Budget</b>	<b>REVISED Budget FY 14</b>	<b>FY 15 Budget Request</b>
RE Property Tax	01-4-220-4010	830,962	610,900	610,900	743,100
Grants	01-4-220-4150	22,504	151,036	151,036	110,000
Miscellaneous Revenues	01-4-220-4900	33,844	15,000	15,000	15,000
Expense Reimbursement	01-4-220-4940	0	0	0	0
<b>Total Fire Department Revenues</b>		<b>887,309</b>	<b>776,936</b>	<b>776,936</b>	<b>868,100</b>
Salaries - Regular - FT	01-5-220-5010	1,874,305	1,998,694	1,998,694	2,062,141
Overtime	01-5-220-5040	183,192	191,500	191,500	196,750
Fire Pension	01-5-220-5124	825,979	570,900	570,900	723,100
Health Insurance	01-5-220-5130	391,244	414,350	414,350	428,444
Dental Insurance	01-5-220-5131	20,979	25,000	25,000	25,000
Unemployment Insurance	01-5-220-5136	37	0	0	0
Uniform Allowance	01-5-220-5140	23,941	23,000	23,000	23,000
Training	01-5-220-5152	21,644	25,650	25,650	22,650
<b>Fire Depart Personnel &amp; Benefits Expenses</b>		<b>3,341,319</b>	<b>3,249,094</b>	<b>3,249,094</b>	<b>3,481,085</b>
Repair/Maint-Bldg	01-5-220-6010	35,453	36,050	36,050	36,050
Repair/Maint-Vehicles	01-5-220-6030	36,741	49,800	49,800	58,333
Telephone/Utilities	01-5-220-6200	10,048	11,830	11,830	13,930
Physical Exams	01-5-220-6810	1,616	2,500	2,500	2,500
Fire Prevention	01-5-220-6822	3,712	3,150	3,150	3,650
<b>Fire Department - Contractual Expenses</b>		<b>87,569</b>	<b>103,330</b>	<b>103,330</b>	<b>114,463</b>
Office Supplies	01-5-220-7020	10,111	11,500	11,500	12,030
Gas & Oil	01-5-220-7030	23,400	23,210	23,210	23,210
Operating Supplies	01-5-220-7040	9,775	9,000	9,000	9,000
Miscellaneous Expense	01-5-220-7900	501	1,000	1,000	1,000
<b>Fire Department - Supplies Expenses</b>		<b>43,787</b>	<b>44,710</b>	<b>44,710</b>	<b>45,240</b>
Equipment	01-5-220-8200	31,247	37,000	37,000	33,000
<b>Total Fire Department Expenses</b>		<b>3,503,923</b>	<b>3,434,134</b>	<b>3,434,134</b>	<b>3,673,788</b>
<b>NET - FIRE DEPARTMENT</b>		<b>(2,616,614)</b>	<b>(2,657,198)</b>	<b>(2,657,198)</b>	<b>(2,805,688)</b>
<b>Police &amp; Fire Commission Department</b>					
Physical Exams	01-5-225-6810	9,608	7,380	7,380	17,050
Other Contractual Services	01-5-225-6890	9,113	4,875	4,875	5,375
<b>NET - POLICE &amp; FIRE COMMISSION</b>		<b>(18,721)</b>	<b>(12,255)</b>	<b>(12,255)</b>	<b>(22,425)</b>

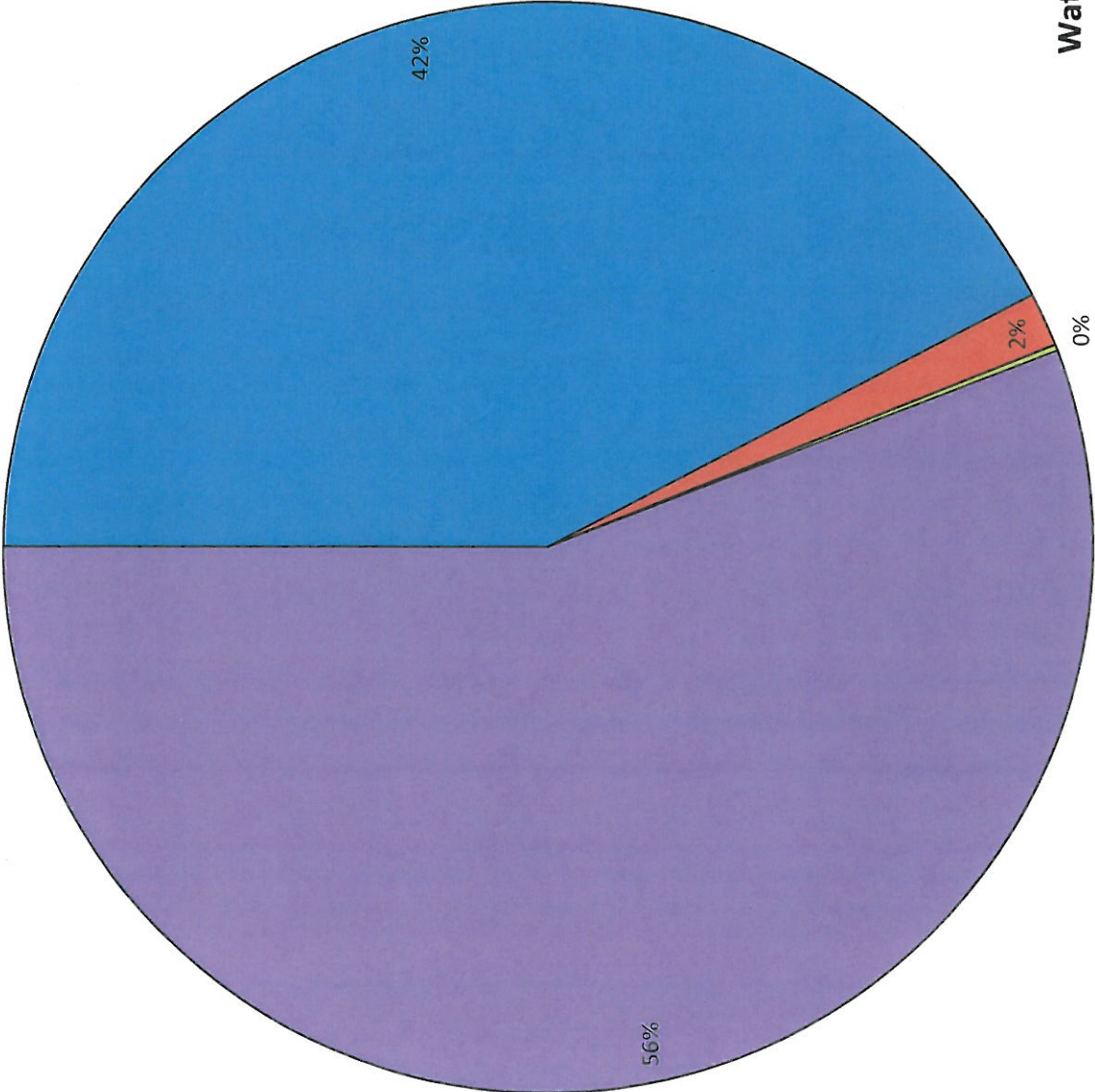
		Actual	FY 14	REVISED	FY 15
	Account #	FY 13	Budget	Budget	Budget
<b>Community Development</b>				FY 14	<b>Request</b>
Building Permits	01-4-230-4300	116,293	163,550	163,550	179,905
Electric Permits	01-4-230-4310	16,338	21,250	21,250	21,675
Electrician Certification Fees	01-4-230-4315	3,550	4,500	4,500	4,500
Plumbing Permits	01-4-230-4320	11,598	14,470	14,470	14,760
HVAC Permits	01-4-230-4330	6,460	9,255	9,255	9,440
Plan Review Fees	01-4-230-4340	20,280	29,550	29,550	32,505
Sidewalk/Lot Grading Fee	01-4-230-4350	0	1,785	1,785	1,820
Insulation Permits	01-4-230-4360	1,468	1,950	1,950	1,990
Zoning Review Fee	01-4-230-4370	3,050	3,890	3,890	3,970
Code Enforcement	01-4-230-4380	0	0	0	2,500
Other Permits	01-4-230-4390	5,988	7,710	7,710	7,865
Miscellaneous Revenues	01-4-230-4900	920	1,000	1,000	1,000
Expense Reimbursement	01-4-230-4940	0	0	0	5,850
<b>Building Department - Revenues</b>		<b>185,942</b>	<b>258,910</b>	<b>258,910</b>	<b>287,780</b>
Salaries- Regular - FT	01-5-230-5010	112,224	122,027	122,027	150,019
Other (FICA & IMRF)	01-5-230-5079	20,865	25,017	25,017	32,256
Health Ins Expense	01-5-230-5130	28,962	33,617	33,617	36,274
Dental Insurance	01-5-230-5131	1,277	2,000	2,000	2,000
Unemployment	01-5-230-5136	217	0	0	0
Training	01-5-230-5152	1,281	1,850	1,850	4,500
<b>Building Dept Personnel &amp; Benefits Expense</b>		<b>164,827</b>	<b>184,511</b>	<b>184,511</b>	<b>225,049</b>
Repair/Maint - Equip	01-5-230-6020	322	2,000	2,000	3,500
Other Professional Services	01-5-230-6190	30,050	33,500	33,500	33,500
Telephone	01-5-230-6200	100	300	300	300
Postage	01-5-230-6210	329	650	650	1,000
Printing & Publishing	01-5-230-6220	1,253	1,500	1,500	1,500
<b>Building Department - Contractual Expenses</b>		<b>32,054</b>	<b>37,950</b>	<b>37,950</b>	<b>39,800</b>
Office Supplies	01-5-230-7020	2,277	3,460	3,460	4,460
Gas & Oil	01-5-230-7030	1,602	2,465	2,465	2,465
Miscellaneous Expense	01-5-230-7900	0	1,000	1,000	1,000
Operating Transfer Out	01-5-230-9999	10,000	10,000	10,000	10,000
<b>Building Department - Supplies Expenses</b>		<b>13,879</b>	<b>16,925</b>	<b>16,925</b>	<b>17,925</b>
<b>Total Building Department Expenses</b>		<b>210,760</b>	<b>239,386</b>	<b>239,386</b>	<b>282,774</b>
<b>NET - BUILDING DEPARTMENT</b>		<b>(24,818)</b>	<b>19,524</b>	<b>19,524</b>	<b>5,006</b>
<b>Civil Defense Department</b>					
RE Tax - Civil Defense	01-4-240-4010	6,767	7,000	7,000	7,100
Miscellaneous Revenues	01-4-240-4900	0	200	200	200
Miscellaneous Expense	01-5-240-7900	24,848	5,800	5,800	5,800
<b>NET - CIVIL DEFENSE DEPARTMENT</b>		<b>(18,081)</b>	<b>1,400</b>	<b>1,400</b>	<b>1,500</b>

<b>Street Department</b>	<b>Account #</b>	<b>Actual FY 13</b>	<b>FY 14 Budget</b>	<b>REVISED Budget FY 14</b>	<b>FY 15 Budget Request</b>
RE Tax - Road & Bridge	01-4-310-4010	401,734	304,800	304,800	300,000
Grants	01-4-310-4150	0	0	0	0
Sidewalk/Driveway/Lot Grading	01-4-310-4350	1,905	1,800	1,800	1,800
Miscellaneous Revenues	01-4-310-4900	4,364	0	0	0
Expense Reimbursement	01-4-310-4940	9,298	0	0	0
Expense Reimbursement	01-5-310-4940	3,392	13,000	13,000	13,000
<b>Street Department - Revenues</b>		<b>420,693</b>	<b>319,600</b>	<b>319,600</b>	<b>314,800</b>
Salaries - Regular - FT	01-5-310-5010	524,828	543,977	543,977	567,444
Overtime	01-5-310-5040	17,829	40,000	40,000	40,000
Health Insurance	01-5-310-5130	157,213	166,181	166,181	166,364
Uniform Allowance	01-5-310-5140	12,596	15,000	15,000	15,000
Training	01-5-310-5152	3,659	1,500	1,500	1,500
<b>Street Dept - Personnel &amp; Benefits Expenses</b>		<b>716,125</b>	<b>766,658</b>	<b>766,658</b>	<b>790,308</b>
Repair/Maint - Storm Drain	01-5-310-6001	25,732	24,720	24,720	24,720
Repair/Maint - St/Parking Lot	01-5-310-6002	63,840	88,200	88,200	88,200
Repair/Maint - Sidewalk/Curb	01-5-310-6003	38,090	40,000	40,000	40,000
Repair/Maint - Building	01-5-310-6010	9,776	13,500	13,500	13,500
Repair/Maint - Equipment	01-5-310-6020	116,008	87,520	87,520	87,520
Repair/Maint - Traffic Signal	01-5-310-6024	40,441	15,460	15,460	15,460
Telephone/Utilities	01-5-310-6200	4,924	6,800	6,800	6,000
Leaf Clean-up/Removal	01-5-310-6826	4,483	14,880	14,880	14,880
<b>Street Department - Contractual Expenses</b>		<b>303,294</b>	<b>291,080</b>	<b>291,080</b>	<b>290,280</b>
Maintenance Supplies	01-5-310-7010	1,758	0	0	0
Office Supplies	01-5-310-7020	6,816	6,210	6,210	6,210
Gas & Oil	01-5-310-7030	78,708	77,739	77,739	77,739
Operating Supplies	01-5-310-7040	19,779	14,900	14,900	14,900
Miscellaneous Expense	01-5-310-7900	1,605	2,100	2,100	2,100
<b>Street Department - Supplies Expenses</b>		<b>108,666</b>	<b>100,949</b>	<b>100,949</b>	<b>100,949</b>
Equipment	01-5-310-8200	0	0	0	0
<b>Total Street Department Expenses</b>		<b>1,128,085</b>	<b>1,158,687</b>	<b>1,158,687</b>	<b>1,181,538</b>
<b>NET - STREET DEPARTMENT</b>		<b>(707,392)</b>	<b>(839,087)</b>	<b>(839,087)</b>	<b>(866,738)</b>
<b>Street Lighting</b>					
RE Tax - Street Lighting	01-4-330-4010	175,358	220,000	220,000	210,000
Expense Reimbursement	01-5-330-4940	9,638	0	0	0
Repair/ Maint - Street Light	01-5-330-6022	30,319	10,000	10,000	10,000
Street Lighting - Electricity	01-5-330-6310	235,080	273,500	273,500	314,525
<b>NET - STREET LIGHTING</b>		<b>(80,403)</b>	<b>(63,500)</b>	<b>(63,500)</b>	<b>(114,525)</b>



	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Garbage Department</b>					
RE Tax - Refuse/Landfill	01-4-335-4010	14,905	25,000	25,000	62,000
Miscellaneous Revenues	01-4-335-4900	142	0	0	0
Miscellaneous Expenses	01-5-335-7900	44,479	63,000	63,000	81,000
<b>NET - GARBAGE DEPARTMENT</b>		<b>(29,432)</b>	<b>(38,000)</b>	<b>(38,000)</b>	<b>(19,000)</b>
<b>Forestry Department</b>					
RE Tax - Forestry	01-4-340-4010	39,770	40,000	40,000	40,000
Miscellaneous Revenues	01-4-340-4900	0	0	0	0
Forestry Department Revenues		39,770	40,000	40,000	40,000
Tree Removal or Purchase	01-5-340-6850	62,684	50,000	50,000	80,000
Miscellaneous Expense	01-5-340-7900	0	1,000	1,000	1,000
Forestry Department Expenses		62,684	51,000	51,000	81,000
<b>NET - FORESTRY DEPARTMENT</b>		<b>(22,914)</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>(41,000)</b>
<b>Engineering Department</b>					
Repair/ Maint - Vehicles	01-5-360-6030	0	0	0	0
Engineering	01-5-360-6140	13,925	20,000	20,000	20,000
Subdivision Expense	01-5-360-6824	0	20,000	20,000	20,000
Office Supplies	01-5-360-7020	5,044	8,550	8,550	8,550
Gas & Oil	01-5-360-7030	0	2,465	2,465	2,465
<b>NET - ENGINEERING DEPARTMENT</b>		<b>(18,969)</b>	<b>(51,015)</b>	<b>(51,015)</b>	<b>(51,015)</b>
<b>Health / Social Services</b>					
Council on Aging	01-5-410-6830	23,000	23,000	23,000	23,000
Demolition / Nuisance	01-5-410-6832	0	5,000	5,000	5,000
<b>NET - HEALTH / SOCIAL SERVICES</b>		<b>(23,000)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(28,000)</b>
<b>Economic Development</b>					
Planning Dept Services	01-5-610-6150	78,421	174,431	174,431	112,290
Economic / Business	01-5-610-6840	73,051	73,000	73,000	73,000
Tourism	01-5-610-6842	3,000	5,040	5,040	6,000
Historic Preservation	01-5-610-6844	1,445	6,500	6,500	6,500
<b>NET - ECONOMIC DEVELOPMENT</b>		<b>(155,917)</b>	<b>(258,971)</b>	<b>(258,971)</b>	<b>(197,790)</b>
<b>Utility Tax</b>					
Utility Tax - Electric	01-4-751-4131	1,521,284	1,416,028	1,416,028	1,491,754
Utility Tax - Gas	01-4-751-4132	315,695	341,821	341,821	392,753
Utility Tax - Telephone	01-4-751-4133	374,052	377,365	377,365	346,596
LAPP Project	01-5-751-8050	67,818	0	0	0
<b>NET - UTILITY TAX</b>		<b>2,143,212</b>	<b>2,135,214</b>	<b>2,135,214</b>	<b>2,231,103</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>15,427,303</b>	<b>15,373,397</b>	<b>15,373,397</b>	<b>16,636,168</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>14,107,800</b>	<b>15,211,996</b>	<b>15,211,996</b>	<b>16,511,936</b>
<b>NET REV OVER (UNDER) EXP</b>		<b>1,319,503</b>	<b>161,402</b>	<b>161,402</b>	<b>124,231</b>
<b>Ending Cash</b>		<b>6,429,508</b>	<b>6,590,910</b>	<b>6,590,910</b>	<b>6,715,142</b>

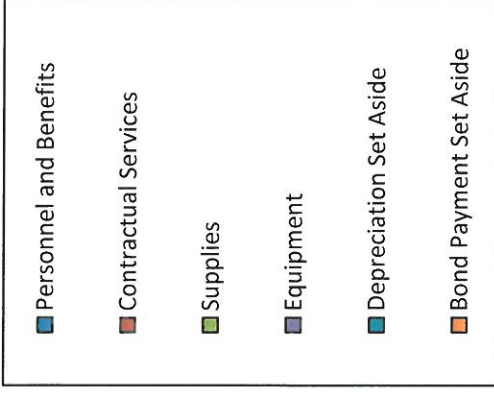
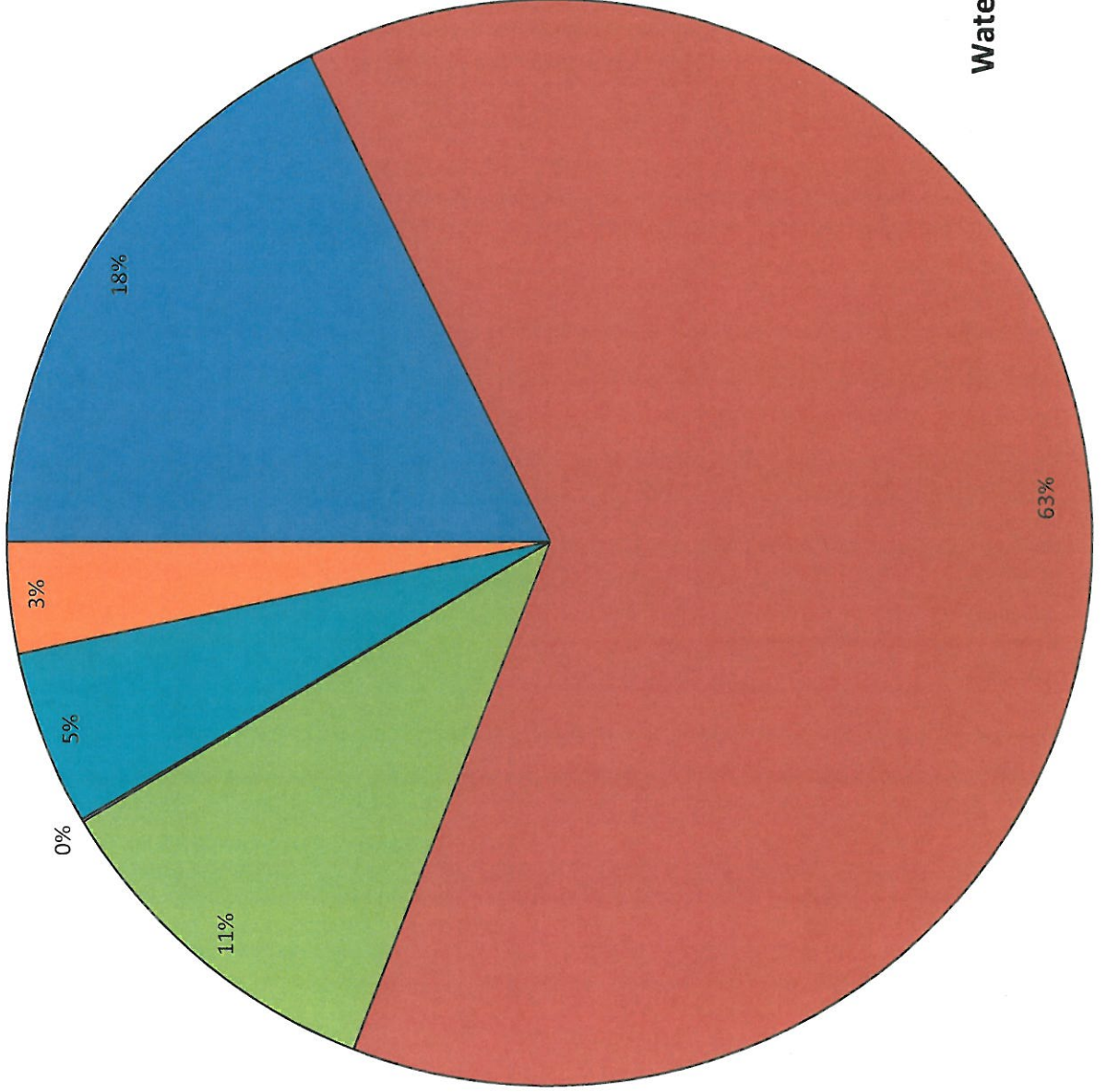
# Water Department Revenues FY 2015



- Water Consumption
- Meters Sold
- Other Services
- Transfer-In (Depreciation Fund and Connection Fees)

Water Department Revenues= \$5,644,383

# Water Department Expenditures FY 2015

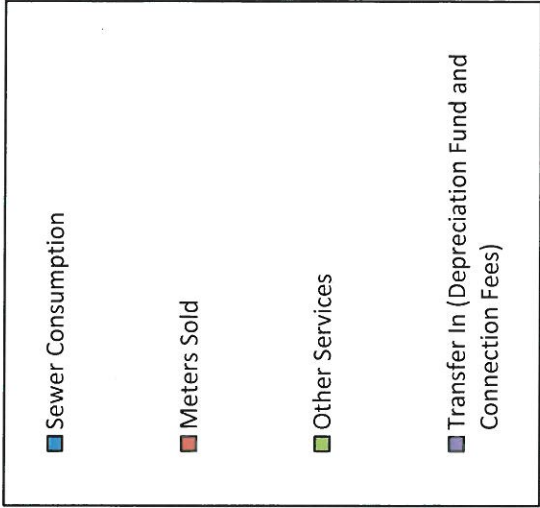
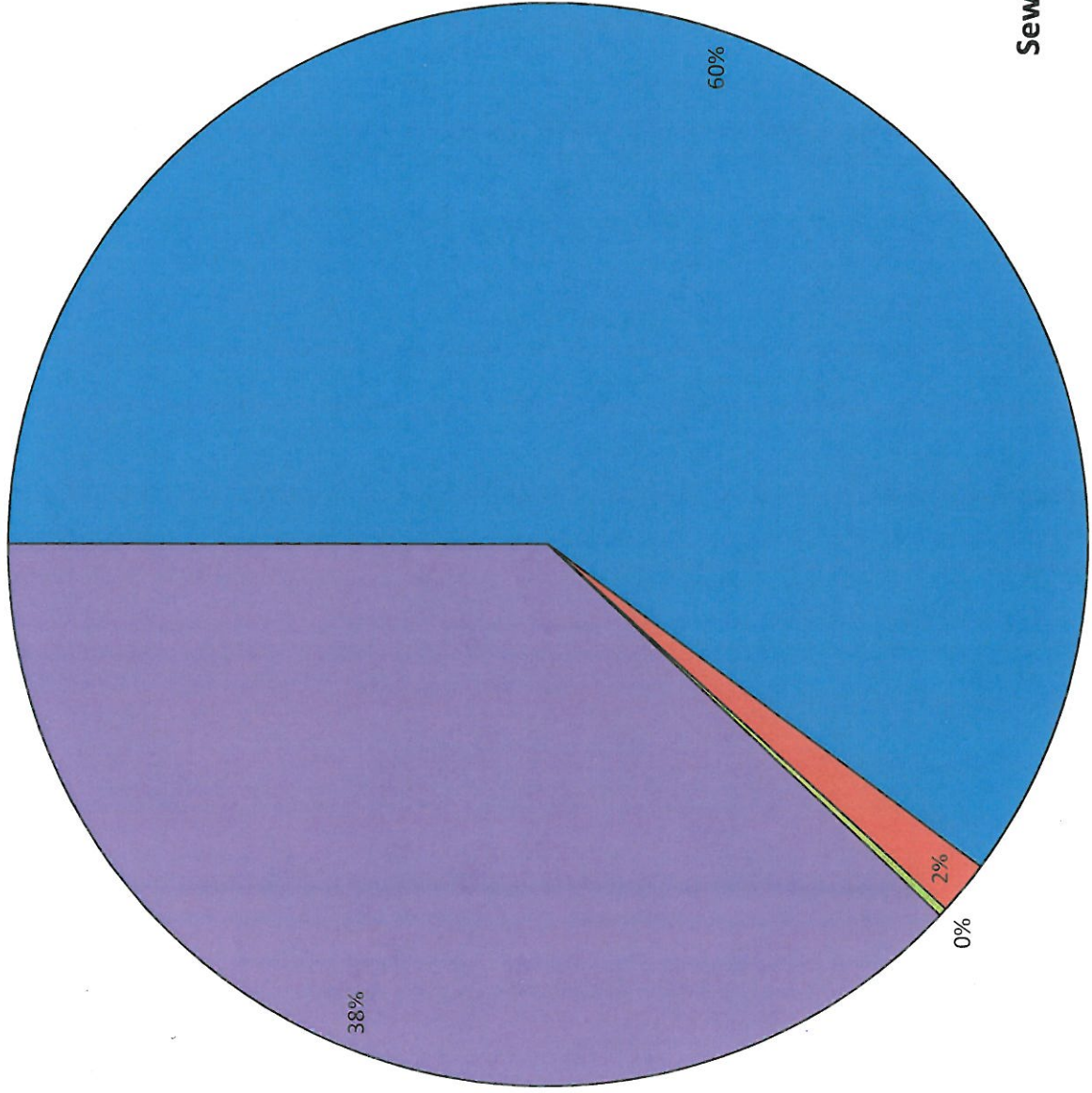


Water Department Expenditures= \$5,510,580

**WATER / SEWER FUND**

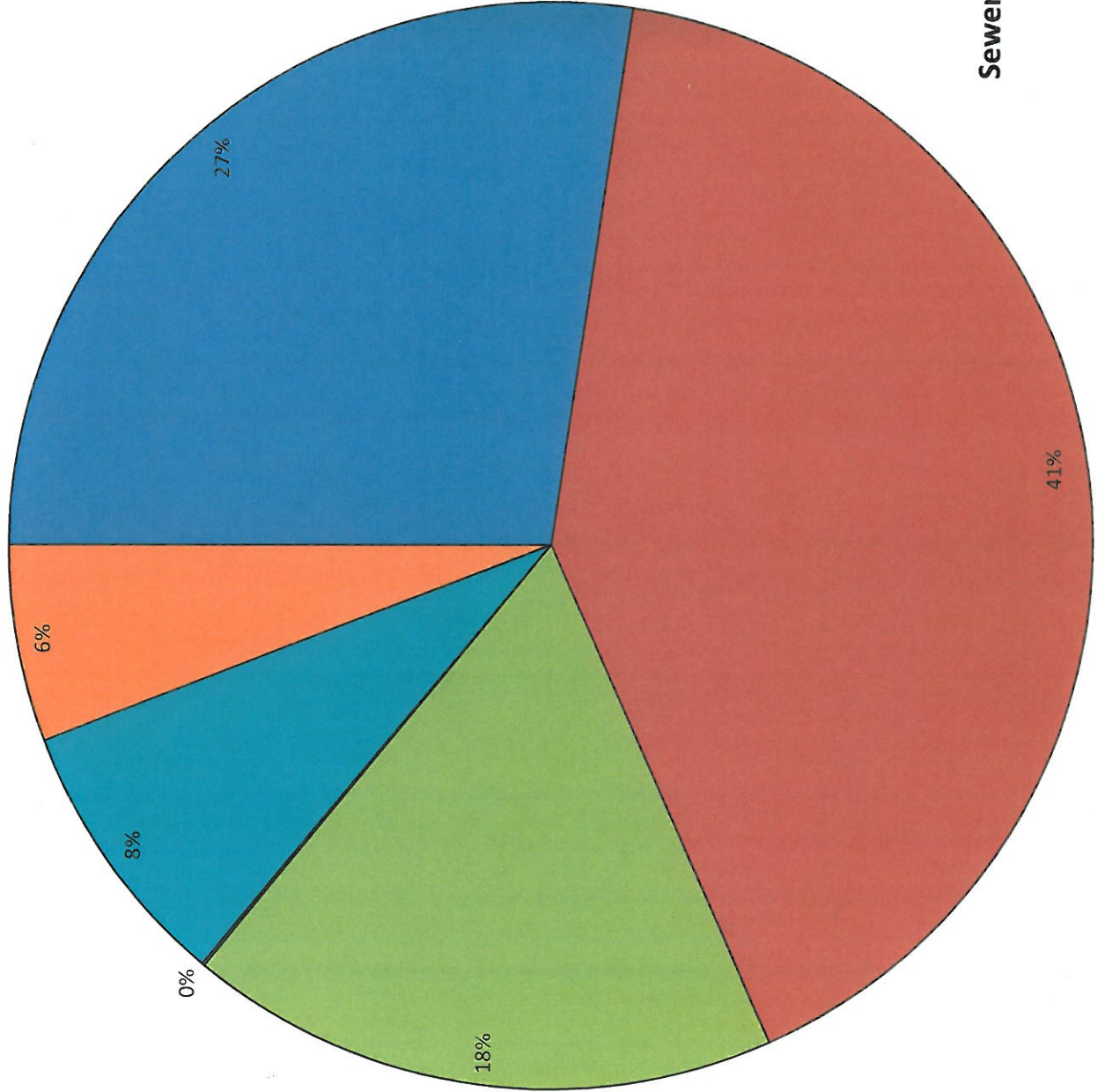
Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Beginning Cash &amp; Investments - Fund</b>		10,499,801	9,612,686	9,612,686	6,525,248
<b>Water / Sewer General Administration</b>					
<b>Beginning Cash &amp; Investments</b>		67,256	69,301	69,301	69,301
Miscellaneous Revenues	61-4-110-4900	2,045	0	0	0
<b>Ending Cash</b>		69,301	69,301	69,301	<b>69,301</b>
=====					
<b>Water Department</b>					
<b>Beginning Cash &amp; Investments</b>		421,443	769,461	769,461	852,887
Water Consumption	61-4-810-4500	2,447,688	2,287,381	2,287,381	2,389,706
Dep on Agr - Westhills	61-4-810-4521	6,967	0	0	0
Meters Sold	61-4-810-4530	100,115	89,245	89,245	90,677
Other Services	61-4-810-4590	8,816	10,000	10,000	10,000
Miscellaneous Revenues	61-4-810-4900	828	0	0	0
Expense Reimbursement	61-4-810-4940	1,599	0	0	0
Operating Transfers-in	61-4-810-9998	0	2,269,000	2,269,000	3,154,000
<b>Total Water Department Revenues</b>		2,566,013	4,655,626	4,655,626	<b>5,644,383</b>
Salaries - Regular - FT	61-5-810-5010	475,051	515,562	515,562	594,653
Overtime	61-5-810-5040	24,385	50,000	50,000	50,000
IMRF	61-5-810-5120	109,109	128,097	128,097	135,105
Group Health Insurance	61-5-810-5130	190,853	188,996	188,996	179,379
Uniform Allowance	61-5-810-5140	6,160	11,768	11,768	13,688
Rep & Maint - Infrastructure	61-5-810-6000	33,029	33,795	33,795	33,795
Rep & Maint - Buildings	61-5-810-6010	7,302	2,255,500	2,255,500	2,805,500
Rep & Maint - Equipment	61-5-810-6020	88,886	7,520	7,520	7,520
Rep & Maint - Vehicles	61-5-810-6030	18,817	14,000	14,000	14,000
Rep & Maint - Contractual	61-5-810-6040	106,265	95,000	95,000	95,000
Other Professional Services	61-5-810-6190	4,629	11,000	11,000	11,000
Telephone	61-5-810-6200	10,798	8,000	8,000	8,000
Postage	61-5-810-6210	18,211	17,000	17,000	19,000
Utilities	61-5-810-6300	246,274	255,000	255,000	318,750
Office Equip Rental/Maint	61-5-810-6410	18,367	25,116	25,116	25,116
Liability Insurance	61-5-810-6800	101,245	111,370	111,370	111,323
Lab Expense	61-5-810-6812	20,167	32,225	32,225	32,225
Office Supplies	61-5-810-7020	6,156	9,355	9,355	9,355
Gas & Oil	61-5-810-7030	25,348	19,790	19,790	23,000
Operating Supplies	61-5-810-7040	48,065	61,145	61,145	61,145
Chemicals	61-5-810-7050	90,743	90,000	90,000	99,000
Meters	61-5-810-7060	38,272	24,830	24,830	374,830
Bad Debt Expense	61-5-810-7850	1,976	4,000	4,000	4,000
Miscellaneous Expenses	61-5-810-7900	4,053	9,960	9,960	9,960
Equipment	61-5-810-8200	0	19,000	19,000	4,000
Depreciaton Set Aside		271,526	279,671	279,671	288,061
Bond Pmt Set Aside		261,145	294,500	294,500	183,175
<b>Total Water Department Expenses</b>		2,226,832	4,572,200	4,572,200	<b>5,510,580</b>
<b>Net Water Department</b>		339,181	83,426	83,426	<b>133,803</b>
Change in Accounts Receivable (YTD)		8,837			
<b>Ending Cash &amp; Investments</b>		769,461	852,887	852,887	<b>986,690</b>

# Sewer Department Revenues FY 2015



Sewer Department Revenues= \$5,610,182

# Sewer Department Expenditures FY 2015



- Personnel and Benefits
- Contractual Services
- Supplies
- Equipment
- Depreciation Set Aside
- Bond Payment Set Aside

Sewer Department Expenditures= \$5,257,299

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Sewer Department</b>					
<b>Beginning Cash &amp; Investments</b>		218,855	871,081	871,081	880,070
Sewer Consumption	61-4-820-4500	3,630,700	3,344,418	3,344,418	3,373,305
Dep on Agar - Westhills	61-4-820-4521	3,453	0	0	0
Meters Sold	61-4-820-4530	91,074	89,245	89,245	90,677
Other Services	61-4-820-4590	15,807	14,200	14,200	14,200
Miscellaneous Revenues	61-4-820-4900	952	0	0	0
Expense Reimbursement	61-4-820-4940	538	0	0	0
Operating Transfers-In	61-4-820-9998	0	1,609,600	1,609,600	2,132,000
<b>Total Sewer Department Revenues</b>		3,742,524	5,057,463	5,057,463	5,610,182
Salaries - Regular - FT	61-5-820-5010	574,546	588,453	588,453	636,470
Overtime	61-5-820-5040	42,890	55,000	55,000	55,000
IMRF	61-5-820-5120	116,390	144,675	144,675	144,182
Group Health Insurance	61-5-820-5130	179,855	188,137	188,137	188,288
Dental Insurance	61-5-820-5131	18	0	0	0
Uniform Allowance	61-5-820-5140	19,136	15,000	15,000	15,000
Travel	61-5-820-5151	727	0	0	0
Rep & Maint - Lift Stations	61-5-820-6005	31,464	56,410	56,410	144,000
Rep & Maint - Buildings	61-5-820-6010	74,735	1,630,000	1,630,000	1,250,000
Rep & Maint - Equipment	61-5-820-6020	0	0	0	0
Rep & Maint - Vehicles	61-5-820-6030	32,340	21,500	21,500	17,500
Rep & Maint - Contractual	61-5-820-6040	8,375	0	0	0
Other Professional Services	61-5-820-6190	35,817	52,675	52,675	52,675
Telephone	61-5-820-6200	15,010	13,000	13,000	13,000
Postage	61-5-820-6210	14,263	14,500	14,500	14,500
Utilities	61-5-820-6300	186,614	190,000	190,000	240,000
Office Equip Rental / Maint	61-5-820-6410	5,055	11,385	11,385	11,385
Liability Insurance	61-5-820-6800	121,029	132,252	132,252	132,196
Lab Expense	61-5-820-6812	50,799	61,500	61,500	56,000
Sludge Disposal	61-5-820-6814	9,130	9,440	9,440	9,440
Office Supplies	61-5-820-7020	5,835	8,500	8,500	8,500
Gas & Oil	61-5-820-7030	31,451	39,050	39,050	39,050
Operating Supplies	61-5-820-7040	9,979	11,940	11,940	11,940
Chemicals	61-5-820-7050	63,373	105,000	105,000	105,000
Meters	61-5-820-7060	6,060	20,500	20,500	720,500
Bad Debt Expense	61-5-820-7850	2,571	4,000	4,000	4,000
Miscellaneous Expense	61-5-820-7900	1,927	4,765	4,765	4,765
Equipment	61-5-820-8200	0	20,000	20,000	0
		1,639,389	3,397,682	3,397,682	3,873,391
<b>Collection System Expenses</b>					
Salaries - Regular - FT	61-5-830-5010	181,208	206,868	206,868	290,858
Overtime	61-5-830-5040	16,315	30,000	30,000	30,000
IMRF	61-5-820-5120	46,086	59,691	59,691	19,998
Group Health Ins	61-5-820-5130	63,863	61,189	61,189	50,515
Uniform Allowance	61-5-830-5140	3,872	6,600	6,600	6,600
Rep & Maint - Infrastructure	61-5-830-6000	13,035	31,340	31,340	181,340
Rep & Maint - Equipment	61-5-830-6020	3,449	8,000	8,000	8,000
Rep & Maint - Vehicles	61-5-830-6030	7,543	10,000	10,000	10,000
Office Equip Rent/Maint	61-5-830-6410	12,560	14,840	14,840	14,840
Gas & Oil	61-5-830-7030	10,891	12,100	12,100	12,100

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
Operating Supplies	61-5-830-7040	12,018	18,000	18,000	18,000
Misc. Expense	61-5-830-7900	529	2,530	2,530	2,530
Equipment	61-5-830-8200	0	19,000	19,000	4,000
Depreciation Set Aside		402,269	414,337	414,337	426,954
Bond Pmt Set Aside		686,109	756,300	756,300	308,175
<b>Total Sewer Department Expenses</b>		<b>3,099,136</b>	<b>5,048,474</b>	<b>5,048,474</b>	<b>5,257,299</b>
Net Sewer Department		643,388	8,989	8,989	<b>352,883</b>
Change in Accounts Receivable		8,837	0	0	0
<b>Ending Cash &amp; Investments</b>		<b>871,081</b>	<b>880,070</b>	<b>880,070</b>	<b>1,232,953</b>
=====					
<b>Bond Reserves (necessary per bond ordinances)</b>					
<b>Beginning Cash &amp; Investments</b>		579,567	581,553	581,553	584,053
Interest Income		1,986	2,500	2,500	2,500
<b>Ending Cash &amp; Investments</b>		<b>581,553</b>	<b>584,053</b>	<b>584,053</b>	<b>586,553</b>
=====					
<b>Connection Fees / Deposits on Agreement Accounting</b>					
<b>Beginning Cash &amp; Investments</b>		6,189,202	6,343,432	6,343,432	4,824,932
<b>Sources</b>					
Interest Income		17,682	22,500	22,500	20,000
Connection Fees	61-4-810-4510	59,819	20,000	20,000	20,000
Deposits on Agreement	61-4-810-4520	770	5,000	5,000	5,000
Connection Fees	61-4-820-4510	75,634	24,000	24,000	24,000
Deposits on Agreement	61-4-820-4520	325	10,000	10,000	10,000
<b>TOTAL Sources</b>		<b>154,230</b>	<b>81,500</b>	<b>81,500</b>	<b>79,000</b>
<b>Uses</b>					
Construction in Progress - Water		0	0	0	0
Construction in Progress - Sewer		0	0	0	0
Building	61-1730	0	1,600,000	1,600,000	3,800,000
Equip & Vehicles - 1750	61-1750	0	0	0	0
Building		0	0	0	0
<b>TOTAL Uses</b>		<b>0</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>3,800,000</b>
<b>Ending Cash &amp; Investments</b>		<b>6,343,432</b>	<b>4,824,932</b>	<b>4,824,932</b>	<b>1,103,932</b>



Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Depreciation Funding</b>					
<b>Beginning Cash &amp; Investments</b>		2,707,660	3,298,650	3,298,650	1,732,559
<b>Sources</b>					
Interest Income		14,295	18,500	18,500	16,000
Loan Funds & Grant Funds		1,159,948	0	0	0
Misc.		0	0	0	0
Depreciation set aside - Water (for Plant)		75,341	77,600	77,600	79,928
Depreciation set aside - Water (for System)		196,185	202,071	202,071	208,133
Depreciation set aside - Sewer (for System)		133,317	137,317	137,317	141,437
Depreciation set aside - Sewer (for Repl)		268,952	277,021	277,021	285,517
<b>TOTAL Sources</b>		<b>1,848,038</b>	<b>712,509</b>	<b>712,509</b>	<b>731,015</b>
<b>Uses</b>					
Construction in Progress - Water		0	0	0	0
Construction in Progress - Sewer		1,192,354	0	0	0
Equipment & Vehicles		64,694	98,600	98,600	1,436,000
Buildings		0	2,180,000	2,180,000	50,000
<b>TOTAL Uses</b>		<b>1,257,048</b>	<b>2,278,600</b>	<b>2,278,600</b>	<b>1,486,000</b>
<b>Ending Cash &amp; Investments</b>		<b>3,298,650</b>	<b>1,732,559</b>	<b>1,732,559</b>	<b>977,573</b>
=====					
<b>Bond Payments Accounting</b>					
<b>Beginning Cash &amp; Investments</b>		315,819	169,840	169,840	72,080
<b>Sources</b>					
Interest Income		2,406	3,100	3,100	2,500
Bond Proceeds	61-4-110-4901	2,115,000	0	0	0
Operating Transfer In	61-4-110-9998	141,996	141,996	141,996	0
Bond Pmt Set Aside		947,254	1,050,800	1,050,800	491,349
<b>TOTAL Sources</b>		<b>3,206,656</b>	<b>1,195,896</b>	<b>1,195,897</b>	<b>493,849</b>
<b>Uses</b>					
Debt Serv - Principal	61-5-110-8910	3,116,259	1,162,860	1,162,860	417,880
Debt Serv - Interest	61-5-110-8920	229,825	129,747	129,747	67,820
Fiscal Charges	61-5-110-8930	1,050	1,050	1,050	1,050
Bond Issuance Cost	61-5-110-9031	5,500	0	0	0
<b>TOTAL Uses</b>		<b>3,352,634</b>	<b>1,293,657</b>	<b>1,293,657</b>	<b>486,750</b>
<b>Ending Cash &amp; Investments</b>		<b>169,840</b>	<b>72,080</b>	<b>72,080</b>	<b>79,178</b>
Gross Revenues (excludes set asides)		7,427,489	9,960,685	9,960,686	11,354,565
Gross Expenditures (excludes set asides)		8,314,601	13,048,123	13,048,123	15,334,264
NET CASH FLOW		(887,113)	(3,087,438)	(3,087,437)	(3,979,699)
Change in Accounts Receivable		0	0	0	0
Ending Cash & Investments - Fund		9,612,686	6,525,248	6,525,249	2,545,549

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Motor Fuel Tax Fund #10</b>					
Cash Balance - beginning		241,460	526,362	526,362	374,009
<u>Revenues</u>					
State Allotment	10-4-310-4140	614,916	601,248	601,248	601,248
IL Jobs Now		102,192	0	0	102,192
Interest on Investments	10-4-310-4600	649	500	500	500
Misc Revenues	10-4-310-4900	24,069	24,000	24,000	24,000
Total Revenues		741,826	625,748	625,748	727,940
<u>Expenditures</u>					
Street Maintenance	10-5-310-6000	218,760	130,300	130,300	190,300
Contracted Work	10-5-310-6000	238,164	647,800	647,800	560,000
Miscellaneous Expenditures	10-5-310-7900	0	0	0	0
Total Expenditures		456,924	778,100	778,100	750,300
Cash Balance - ending		526,362	374,009	374,009	351,649

<b>Downtown TIF Fund #12</b>					
Cash Balance - beginning		650,100	29,140	29,140	0
<u>Revenues</u>					
Property Taxes	12-4-110-4010	303,060	0	0	0
Interest Income	12-4-110-4600	923	13	13	0
Misc Revenues	12-4-110-4900	15,000	0	0	0
Total Revenues		318,983	13	13	0
<u>Expenditures</u>					
TIF Administrative Expense	12-5-110-6890	7,500	0	0	0
Miscellaneous Expense	12-5-110-7900	911,418	29,152	29,152	0
Tax Increment Distributed	12-5-110-7930	21,025	0	0	0
Operating Transfer Out	12-5-110-9999	0	0	0	0
Total Expenditures		939,943	29,152	29,152	0
Cash Balance - ending		29,140	0	0	0

<b>Kishwaukee TIF Fund #13</b>					
Cash Balance - beginning		211,203	234,211	234,211	247,291
<u>Revenues</u>					
Property Taxes	13-4-110-4010	124,104	152,000	152,000	95,000
Interest Income	13-4-110-4600	5	15	15	5
Misc Revenue	13-4-110-4900	0	0	0	0
Total Revenues		124,109	152,015	152,015	95,005
<u>Expenditures</u>					
Tax Increment Dist - Int	13-5-110-8920	94,307	113,000	113,000	75,373
Tax Increment Dist - Prin	13-5-110-8930	4,065	10,935	10,935	11,827
Other Contractual Services	13-5-110-6890	0	0	0	0
Miscellaneous Expense	13-5-110-7900	2,729	15,000	15,000	8,000
Total Expenditures		101,101	138,935	138,935	95,200
Cash Balance - ending		234,211	247,291	247,291	247,096

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Belv Mall TIF Bond/Interest Fund #14</b>					
Cash Balance - beginning		93	93	93	93
<b>Revenues</b>					
Property Tax	14-4-110-4010	20,782	22,000	22,000	24,000
Interest Income	14-4-110-4600	0	0	0	0
Oper Trfs-in (Sales Tax > \$100m)	14-4-110-9998	0	0	0	0
Total Revenues		20,782	22,000	22,000	24,000
<b>Expenditures</b>					
Bond Interest Paid	14-5-110-8920	20,782	22,000	22,000	0
Bond Principal Paid	14-5-110-8930	0	0	0	0
Total Expenditures		20,782	22,000	22,000	0
Cash Balance - ending		93	93	93	24,093

<b>Kishwaukee II TIF Fund #15</b>					
Cash Balance - beginning		9,258	3,847	3,847	4,847
<b>Revenues</b>					
Property Tax	15-4-110-4010	939	1,000	1,000	1,079
Interest Income	15-4-110-4600	0	0	0	0
Total Revenues		939	1,000	1,000	1,079
<b>Expenditures</b>					
Other Contractual Services	15-5-110-6890	0	0	0	0
Miscellaneous Expense	15-5-110-7900	6,350	0	0	0
Total Expenditures		6,350	0	0	0
Cash Balance - ending		3,847	4,847	4,847	5,926

<b>Sp Serv Areas #s 2 &amp; 3 (Farmington Fields) Fund #16</b>					
Cash Balance - beginning		31,422	38,386	38,386	36,922
<b>Revenues</b>					
Property Tax	16-4-110-4010	19,315	19,535	19,535	16,000
Interest Income	16-4-110-4600	0	1	1	0
Total Revenues		19,315	19,536	19,536	16,000
<b>Expenditures</b>					
Maintenance Expense	16-5-110-6090	12,351	20,000	20,000	24,000
Misc Expense	16-5-110-7900	0	1,000	1,000	1,000
Total Expenditures		12,351	21,000	21,000	25,000
Cash Balance - ending		38,386	36,922	36,922	27,922

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Library Operations Fund #18</b>					
Cash Balance - beginning		481,111	514,836	514,836	514,836
<u>Revenues</u>					
Property Tax	18-4-510-4010	638,330	630,000	630,000	650,000
Replacement Taxes	18-4-510-4120	38,889	30,000	30,000	25,000
Fines, Fees, and Gifts	18-4-510-44XX	63,890	58,000	58,000	59,000
Grant Proceeds	18-4-510-4150	29,937	26,000	26,000	26,000
Other Revenues		13,917	78,000	78,000	80,000
Total Revenues		784,964	822,000	822,000	840,000
<u>Expenditures</u>					
Salaries	18-5-510-50XX	356,886	364,052	364,052	369,831
Book Periodicals, A V	18-5-510-73XX	96,394	104,000	104,000	105,500
Heat, Light	18-5-510-6300	7,602	13,600	13,600	13,600
Computer Equip/Upgrades	18-5-510-62XX	37,719	36,000	36,000	36,000
Machine Rental	18-5-510-6410	6,070	7,000	7,000	5,950
Supplies	18-5-510-7020	26,057	23,000	23,000	23,000
Insurance	18-5-510-6800	50,751	70,348	70,348	71,019
Maintenance/Repair	18-5-510-6010	44,791	40,000	40,000	41,000
Other Expenditures	18-5-510-7900	124,971	164,000	164,000	174,100
Total Expenditures		751,239	822,000	822,000	840,000
Audit Adjustments					
Cash balance - ending		514,836	514,836	514,836	514,836

**CAPITAL PROJECTS FUND #41**

<b>Public Benefit Account</b>					
Cash Balance - beginning		59,534	98,435	98,435	93,435
<u>Revenues</u>					
Property Tax	41-4-110-4010	39,772	40,000	40,000	40,000
Expense Reimbursement	41-4-110-4940	2,667	0	0	0
Interest Income	41-4-110-4600	0	0	0	0
Transfer-In	41-4-110-9998	0	300,000	300,000	300,000
Total Revenues		42,439	340,000	340,000	340,000
<u>Expenditures</u>					
Miscellaneous Expenditures	41-5-110-7900	3,538	45,000	45,000	40,000
Infrastructure	41-5-110-8020	0	300,000	300,000	0
Operating Transfer Out	41-5-110-9999	0	0	0	0
Total Expenditures		3,538	345,000	345,000	40,000
Cash Balance - ending		98,435	93,435	93,435	393,435

\*Note: \$390,000 in the reserves of the Public Benefit account is earmarked for Columbia Avenue.

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Capital Assets Account</b>					
Cash Balance - beginning		31,237	90,819	90,819	38,016
Grants	41-4-752-4150	0	0	0	0
Interest Income	41-4-752-4600	239	500	500	500
Miscellaneous Revenues	41-4-752-4900	73,542	15,000	15,000	0
Bank Loan Proceeds	41-4-752-4952	0	0	0	0
Operating Transfers In	41-4-752-9998	305,840	195,188	195,188	354,535
Capital Asset Revenues		379,621	210,688	210,688	355,035
Misc. Expense	41-5-752-7900	843	0	0	0
Buildings	41-5-752-8100	0	55,000	55,000	0
Equipment	41-5-752-8200	14,080	10,000	10,000	0
Vehicles	41-5-752-8300	249,276	143,303	143,303	322,432
Furniture & Fixtures	41-5-752-8400	0	0	0	0
Bond / Loan Prin Payments	41-5-752-8910	45,000	55,188	55,188	54,535
Bond / Loan Int Payments	41-5-752-8920	10,840	0	0	0
Capital Asset Expenditures		320,039	263,491	263,491	376,967
Cash Balance - ending		90,819	38,016	38,016	16,084

<b>Escrow Fund # 91</b>					
Cash Balance - beginning		856,604	890,507	890,507	927,007
Other Fees	91-4-110-4490	0	0	0	0
Interest Income	91-4-110-4600	993	1,500	1,500	1,500
Miscellaneous Revenues	91-4-110-4900	0	0	0	0
Escrow/Land Cash Fees	91-4-110-4971	32,910	50,000	50,000	50,500
Total Revenues		33,903	51,500	51,500	52,000
Disbursement of Collected Fees		0	15,000	15,000	15,000
Total Expenditures		0	15,000	15,000	15,000
Cash Balance - ending		890,507	927,007	927,007	964,007

<b>Police Pension Fund</b>					
Cash Balance - beginning		14,313,423	15,886,127	15,886,127	16,841,714
<b>Revenues</b>					
Property Tax		820,789	800,600	800,600	948,800
Replacement Tax		10,000	49,987	49,987	63,852
Interest Inc/Mkt Fluctuation		1,218,995	800,000	800,000	800,000
Contributions		308,038	270,000	270,000	270,000
Total Revenues		2,357,822	1,920,587	1,920,587	2,082,652
<b>Expenditures</b>					
Benefit Payments		755,117	880,000	880,000	890,000
Contribution Refunds		0	0	0	0
Other Expenditures		30,001	85,000	85,000	85,000
Total Expenditures		785,118	965,000	965,000	975,000
Cash Balance - ending		15,886,127	16,841,714	16,841,714	17,949,366

Line Item	Account #	Actual FY 13	FY 14 Budget	REVISED Budget FY 14	FY 15 Budget Request
<b>Fire Pension Fund</b>					
Cash Balance - beginning		11,323,742	12,241,929	12,241,929	12,817,816
<u>Revenues</u>					
Property Tax		825,979	570,900	570,900	723,100
Replacement Tax		10,000	49,987	49,987	63,852
Interest Inc/Market Fluctuation		798,809	800,000	800,000	800,000
Contributions		185,843	175,000	175,000	185,000
Total Revenues		1,820,631	1,595,887	1,595,887	1,771,952
<u>Expenditures</u>					
Benefit Payments		875,480	950,000	950,000	960,000
Refund of Contributions		0	0	0	0
Other Expenditures		26,964	70,000	70,000	70,000
Total Expenditures		902,444	1,020,000	1,020,000	1,030,000
Cash Balance - ending		12,241,929	12,817,816	12,817,816	13,559,768