

CITY OF BELVIDERE, ILLINOIS

FY 2016 BUDGET



Approved March 16, 2015

2015

Mayor

Mike Chamberlain

Council Members

Ronald Brooks

Daniel Arevalo

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 13	(Extension) Dec 13	(Levy) Dec 14	% of chng Levy 14 to Levy of 13
Gen Corporate	General	01	1,742,750	1,742,756	1,752,148	0.54%
Police Protection	General	01	20,000	20,017	20,000	0.00%
Fire Protection	General	01	20,000	20,017	20,000	0.00%
Audit	General	01	20,000	20,017	20,100	0.50%
Street Lighting	General	01	210,000	210,007	210,000	0.00%
Civil Defense	General	01	7,100	7,104	7,000	-1.41%
Street & Bridge	General	01	60,000	60,023	60,000	0.00%
Tort (legal fees)	General	01	80,000	80,011	80,000	0.00% (1)
Forestry Program	General	01	40,000	40,006	40,000	0.00%
I.M.R.F.	General	01	75,000	75,007	72,000	-4.00% (2)
Social Security Tax	General	01	220,000	220,016	225,000	2.27%
Refuse/Landfill	General	01	62,000	62,007	65,000	4.84%
Insurance/Tort	General	01	305,000	305,003	330,000	8.20%
For General Fund			2,861,850	2,861,991	2,901,248	1.38%
Public Benefit	Capital Proj	41	40,000	40,006	40,000	0.00%
Police Pension	Pension	81	948,800	948,801	1,013,800	6.85%
Fire Pension	Pension	82	723,100	723,119	718,100	-0.69%
TOTAL CITY LEVY			4,573,750	4,573,917	4,673,148	2.17%
City's actual EAV and tax rate				287,602,559	283,691,002	1.5904% 1.6473%
Library		18	661,071	661,083	670,987	1.50%
TOTAL LEVY			5,234,821	5,235,000	5,344,135	2.09%

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

(2) Employer rate 14.55%

CITY OF BELVIDERE STAFFING LEVELS

	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
Elected Officials	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Salary	156,413	164,186	178,607	183,525	201,573	207,622	207,622	207,622	207,622
Administration	6.0	6.0	6.0	6.0	4.0	4.0	4.0	4.0	4.0
Salary	244,716	267,170	265,530	227,742	191,920	193,122	203,433	203,244	215,775
Police	49.5	50.0	50.0	49.0	43.0	44.0	46.0	45.0	46.0
Salary	2,534,582	2,808,913	2,807,969	2,167,680	2,779,119	3,025,612	3,231,516	3,255,587	3,341,688
Fire	33.0	33.0	31.0	30.0	27.5	27.0	29.0	29.5	30.0
Salary	1,725,358	1,971,759	1,916,421	1,459,523	1,796,054	1,855,039	1,998,694	2,062,141	2,046,645
Community Development	6.0	6.0	4.5	2.0	2.0	2.5	2.5	3.5	3.5
Salary	299,495	267,832	250,612	27,790	93,130	96,739	122,027	150,019	161,328
Street	15.0	15.0	15.0	14.0	9.5	9.5	9.5	9.0	9.0
Salary	738,506	826,409	66,272	0	532,174	536,511	543,977	567,444	597,790
			773,770	Utility tax pd	741,215.35				
Water	8.5	8.5	8.5	7.5	7.5	8.0	8.5	9.0	9.0
Salary	523,853	566,504	504,309	440,469	466,890	484,334	515,562	594,653	595,136
Sewer	9.5	9.5	9.5	7.5	9.0	9.0	9.0	9.0	9.0
Salary	512,390	636,212	620,091	558,627	574,861	588,352	588,453	636,470	671,757
Sewer Collections	4.0	5.0	5.0	3.0	3.0	3.0	3.5	4.0	4.0
Salary	291,325	274,088	190,050	200,507	178,201	179,368	206,868	290,858	268,580
Sub-total Gen Fund Employees	122.5	123.0	119.5	114.0	99.0	100.0	104.0	104.0	105.5
Sub-total Water/Sewer Employees	22.0	23.0	23.0	18.0	19.5	20.0	21.0	22.0	22.0
TOTAL EMPLOYEES	144.5	146.0	142.5	132.0	118.5	120.0	125.0	126.0	127.5
Sub-total General Fund	5,699,070	6,306,269	5,485,411	4,066,260	5,593,970	5,914,645	6,307,269	6,446,057	6,570,848
Sub-total Water/Sewer	1,327,568	1,476,804	1,314,450	1,199,603	1,219,952	1,252,054	1,310,883	1,521,981	1,535,473
TOTAL	7,026,638	7,783,073	6,799,861	5,265,863	6,813,922	7,166,699	7,618,152	7,968,038	8,106,321

BUDGET ORDINANCE

City of Belvidere

Ordinance #246H

An ordinance budgeting for all corporate purposes for the City of Belvidere, Boone County, Illinois for the fiscal year beginning May 1, 2015, and ending April 30, 2016.

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

SECTION 1: The amount hereinafter set forth, 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, 2015, and ending April 30, 2016.

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.

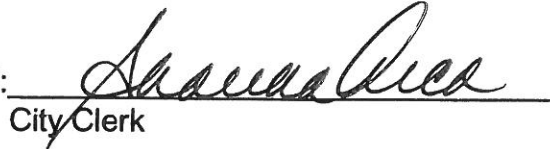
SECTION 6: This ordinance shall be published in pamphlet form and shall be in full force and effect after its passage, approval, and publication as provided by law.

PASSED this 16th day of March, 2015, pursuant to a roll call vote by the City Council of the City of Belvidere, Boone County, Illinois.

APPROVED: _____

A handwritten signature in black ink, appearing to be 'M', written over a horizontal line.

ATTEST: _____

A handwritten signature in black ink, appearing to be 'Sandra Arevalo', written over a horizontal line. Below the line, the text 'City Clerk' is printed.

AYES: Arevalo, Campbell, Ratcliffe, Sanders, Brooks, Mayor Chamberlain

NAYES: Morris and Stevens

Date Approved: March 18, 2015

Sponsor: Alderman Arevalo

EXHIBIT B

Non-Union Salary Schedule FY16

Except as noted the following reflect 2% increases.

		FY 15	FY 16
Dir PW	Anderson, Brent	\$ 86,837	\$ 88,573
Street/Wtr Supt	Anderson, Danny	\$ 68,490	\$ 69,860
Sewer Supt	Wickler	\$ 74,879	\$ 76,377
Budget & Finance Officer	Tobin	\$ 70,635	\$ 72,048
Police Chief ***	Noble	\$ 99,697	\$ 101,691
Dep Chief ***	Pollock	\$ 94,054	\$ 95,935
Dep Chief ***	Lasswell	\$ 94,054	\$ 95,935
Police Admin	Daniels	\$ 47,553	\$ 48,504
Fire Chief	Worrell	\$ 96,839	\$ 98,776
Dep CityClerk	Embry	\$ 47,606	\$ 48,559
Assistant Clerk*	Turnipseed	\$ 31,928	\$ 34,567
Transcriptionist	Taromina	\$ 27,219	\$ 27,763
Det Admin Asst	Mitchell M	\$ 32,567	\$ 33,218
City Atty	Drella	\$ 102,763	\$ 104,818
Chief Building Insp.	Morelock	\$ 66,326	\$ 67,652
Zoning and Code Enforcement	Whetsel	\$ 38,194	\$ 38,958
Building / Planning Reception**	Crawford	\$ 23,338	\$ 27,304
Com/Ind Plans Examiner	Cowles	\$ 22,171	\$ 22,614

*Includes 2% raise plus an additional \$2,000.

**Includes 2% raise plus an additional \$3,500.

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

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

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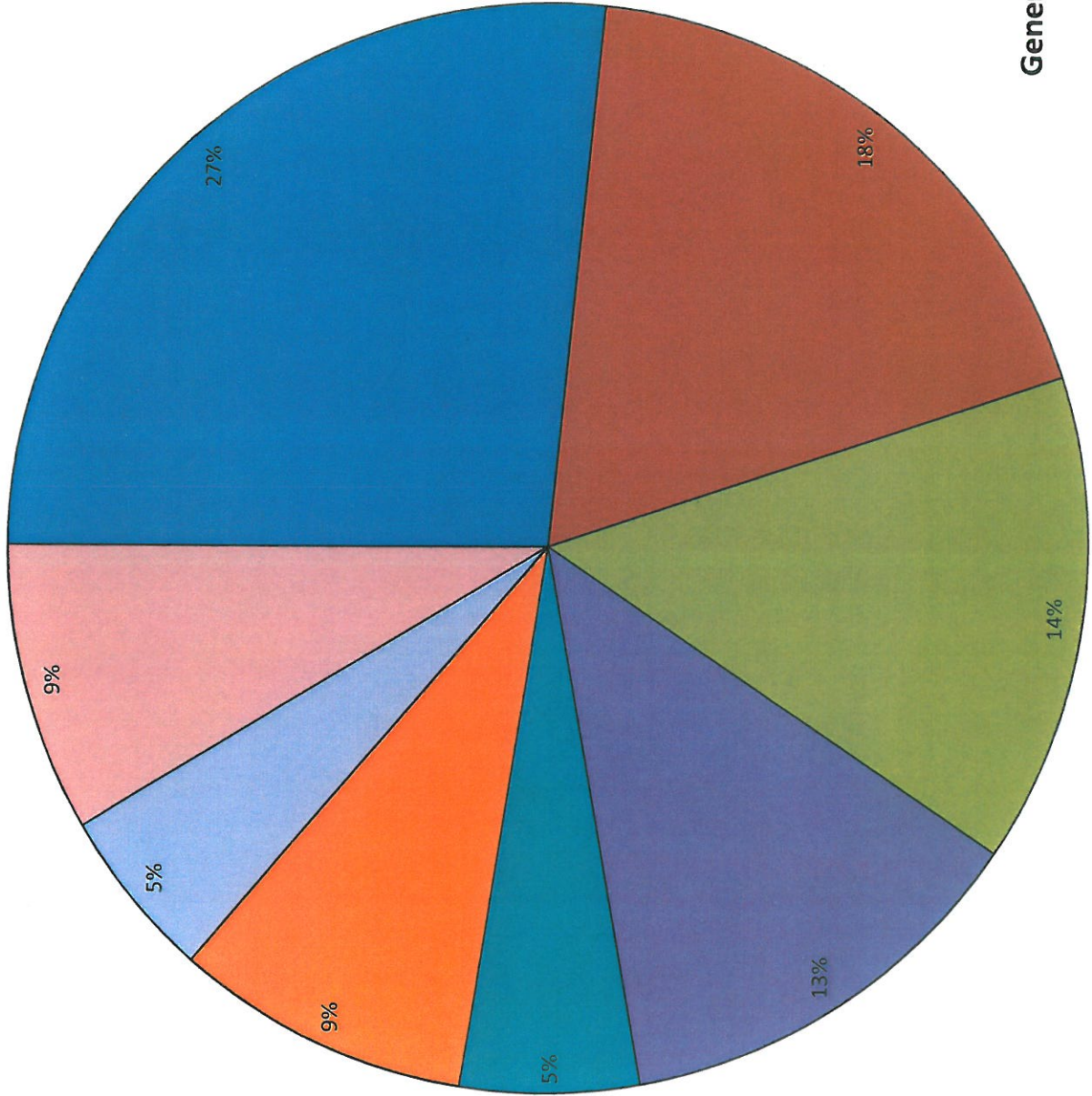
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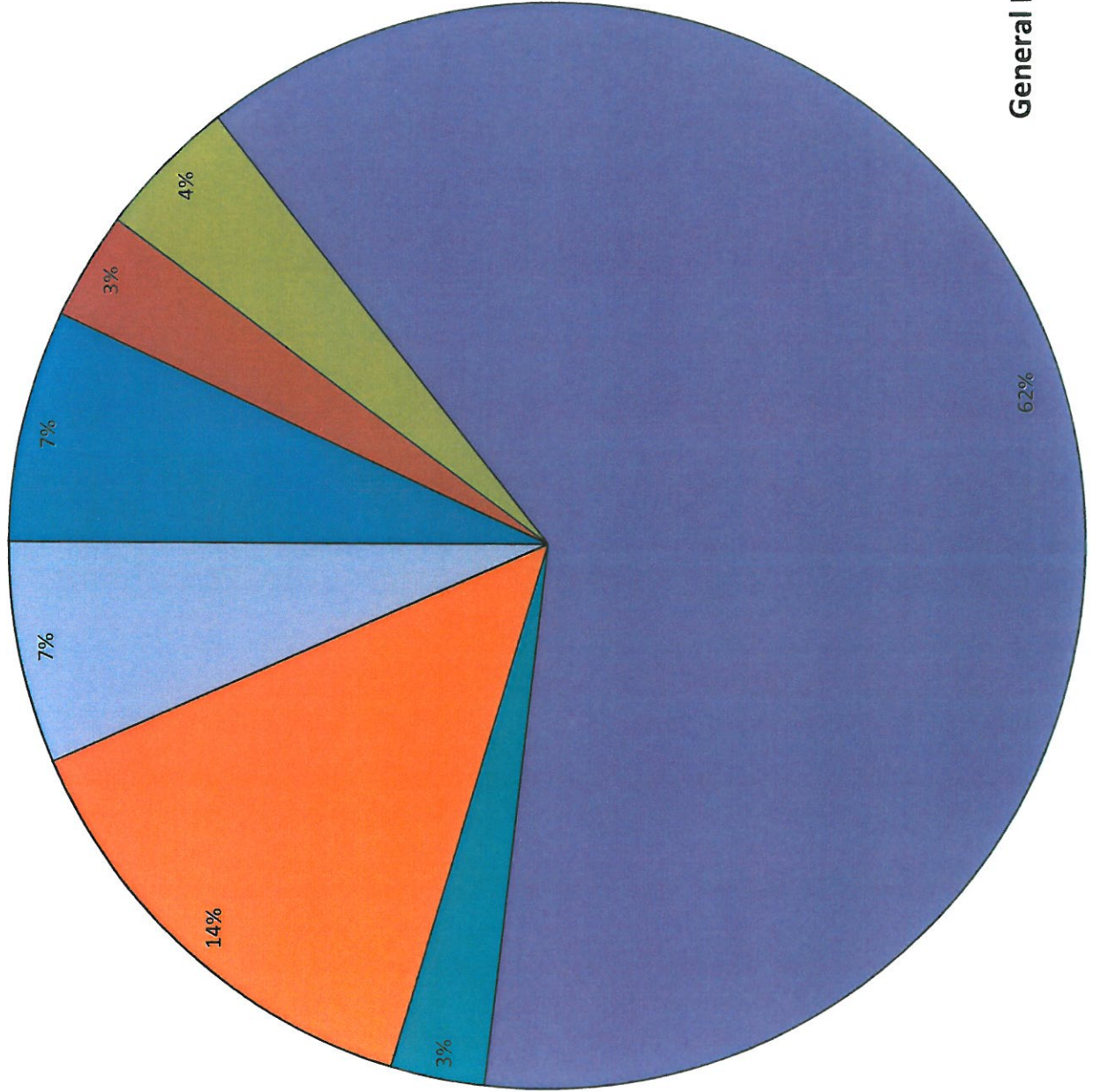
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General Fund Revenues FY 2016



General Fund Revenues = \$17,446,105

General Fund Expenditures FY 2016



- General Administration
- IMRF/Social Security
- Liability Insurance
- Public Safety (Police, Fire, PSB)
- Economic/Community Development
- Street Department (Includes Utility Tax Street Projects)
- Transfer Out (Capital Fund)

General Fund Expenditures = \$17,342,912

GENERAL FUND

EXHIBIT A

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Beginning Cash		6,432,063	7,475,319	7,475,319	7,599,552
General Administration					
RE Property Tax	01-4-110-4010	1,927,888	1,822,750	1,822,750	1,832,148
Hotel / Motel Tax	01-4-110-4011	3,762	4,855	4,855	4,736
Auto Rental Tax	01-4-110-4012	5,670	5,700	5,700	5,760
Muni Infrastructure Maint	01-4-110-4013	172,406	169,200	169,200	171,600
State Income Tax	01-4-110-4100	2,473,944	2,422,900	2,422,900	2,532,915
Muni Sales Tax	01-4-110-4110	3,198,631	3,186,586	3,186,586	3,202,519
Sales Tax to Developer	01-4-110-4111	(46,868)	0	0	0
Local Use Tax	01-4-110-4112	436,760	449,017	449,017	496,349
Replacement Tax	01-4-110-4120	513,819	425,680	425,680	427,808
Repl Tax Dist to Pensions	01-4-110-4121	(237,891)	(255,961)	(255,961)	(257,241)
State Grants	01-4-110-4150	0	0	0	0
Grants (Ndevelopment)	01-4-110-4151	0	0	0	0
Business License	01-4-110-4200	14,484	15,200	15,200	15,500
Liquor License & Fines	01-4-110-4210	96,500	62,500	62,500	66,000
Amusement Machine	01-4-110-4230	4,860	8,500	8,500	7,740
Court Fines	01-4-110-4400	324,224	305,000	305,000	360,000
Parking Fines	01-4-110-4410	9,706	15,000	15,000	9,000
Seized Vehicle Fee	01-4-110-4420	88,800	86,400	86,400	91,200
Engr Fees-Subdivision	01-4-110-4430	0	20,000	20,000	20,000
Video Gambling	01-4-110-4440	19,618	40,000	40,000	93,600
Franchise Fees	01-4-110-4450	251,237	253,312	253,312	254,717
Comcast Fees	01-4-110-4455	0	0	0	0
Death/Birth Certificates	01-4-110-4460	16,792	17,020	17,020	17,253
Accident/Fire Reports	01-4-110-4470	5,142	5,805	5,805	5,675
Annexation/Plat Fees	01-4-110-4471	0	20,000	20,000	20,000
Tipping Fees	01-4-110-4472	112,781	90,000	90,000	100,000
Interest Income	01-4-110-4600	24,030	11,000	11,000	16,000
Misc Revenues	01-4-110-4900	38,621	41,400	41,400	39,200
Heritage Days	01-4-110-4901	500	0	0	0
Historic Preservation	01-4-110-4902	1,110	0	0	0
Operating Transfer in	01-4-110-9998	0	989,000	989,000	1,500,000
Total General Administration Revenues		9,456,526	10,210,864	10,210,864	11,032,479
Salaries - Elected Officials	01-5-110-5000	207,623	207,623	207,623	207,623
Salaries - Regular - FT	01-5-110-5010	196,356	203,244	203,244	215,775
Group Health Insurance	01-5-110-5130	386,998	356,033	356,033	392,008
Health Ins Claims Paid (Dental)	01-5-110-5131	21,834	25,000	25,000	40,000
Group Life Insurance	01-5-110-5132	3,418	3,478	3,478	1,530
Unemployment Compensation	01-5-110-5136	0	0	0	0
Health Insurance Reimbursement	01-4-110-4540	(131,550)	(117,349)	(117,349)	(126,557)
Meeting & Conferences	01-5-110-5154	7,403	15,540	15,540	16,340
Subscriptions/Ed Materials	01-5-110-5156	337	500	500	600
Gen Admin Personnel & Benefit Expenses		692,420	694,069	694,069	747,319
Repairs/Maint - Bldgs	01-5-110-6010	18,537	21,300	21,300	22,660
Repairs/Maint - Equip	01-5-110-6020	0	1,000	1,000	5,000
Legal	01-5-110-6110	6,237	50,100	50,100	13,800
Other Professional Services	01-5-110-6190	0	0	0	5,000
Grant Expenses (Ndev)	01-5-110-6191	0	0	0	0
Telephone	01-5-110-6200	14,224	14,130	14,130	15,500
Codification	01-5-110-6225	1,228	6,000	6,000	6,000
Other Communications	01-5-110-6290	5,838	3,520	3,520	4,300
Gen Admin Contractual Expenses		46,064	96,050	96,050	72,260

General Administration (cont)		Actual	FY 15	REVISED	FY 16
Account #	FY 14	Budget	Budget	FY 15	Budget Request
Office Supplies	01-5-110-7020	63,482	71,320	71,320	77,970
Other Supplies	01-5-110-7800	6,571	7,000	7,000	7,000
Gen Admin Supplies Expenses		70,054	78,320	78,320	84,970
Miscellaneous Expense	01-5-110-7900	66,969	54,280	54,280	83,280
Reimb of Seized Vehicle Fee	01-5-110-7901	3,000	0	0	0
Heritage Days	01-5-110-7902	0	0	0	0
Comcast Charges	01-5-110-7903	0	0	0	0
Historic Preservation	01-5-110-7904	0	0	0	0
Operating Transfers Out	01-5-110-9999	915,184	1,633,535	1,633,535	1,147,281
Total General Administration Expenses		1,793,691	2,556,254	2,556,254	2,135,110
NET GENERAL ADMINISTRATION		7,662,836	7,654,610	7,654,610	8,897,369
General Fund - Audit Department					
RE Taxes - Audit	01-4-130-4010	20,005	20,000	20,000	20,100
Accounting & Auditing	01-5-130-6100	28,500	31,500	31,500	35,000
NET - AUDIT DEPARTMENT		(8,495)	(11,500)	(11,500)	(14,900)
General Fund - IMRF Department					
IMRF Withheld	01-4-140-2013	0	0	0	0
RE Taxes - IMRF	01-4-140-4010	64,957	75,000	75,000	72,000
Replacement Tax	01-4-140-4120	81,942	90,000	90,000	90,000
Interest Income	01-4-140-4600	133	150	150	130
Expense Reimbursement	01-4-140-4940	17,831	20,482	20,482	19,291
Total IMRF Revenues		164,863	185,632	185,632	181,421
IMRF Premium Expense	01-5-140-5120	227,481	248,210	248,210	228,512
NET - IMRF DEPARTMENT		(62,618)	(62,578)	(62,578)	(47,091)
General Fund - Social Security Department					
RE Taxes - FICA/Med	01-4-150-4010	194,813	220,000	220,000	225,000
Expense Reimbursement	01-4-150-4940	112,412	124,288	124,288	129,171
Library Expense Reimbursement	01-4-150-4941	27,448	30,600	30,600	30,600
Total Soc Security Revenues		334,673	374,888	374,888	384,771
FICA Expense	01-5-150-5110	194,508	202,000	202,000	202,000
Medicare Expense	01-5-150-5112	114,145	133,002	133,002	130,000
Total Soc Security Expenses		308,654	335,002	335,002	332,000
NET - SOCIAL SECURITY DEPT		26,019	39,886	39,886	52,771
General Fund - Liability Insurance Dept					
RE Taxes - Ins Liability	01-4-160-4010	408,067	305,000	305,000	330,000
Expense Reimbursement	01-4-160-4940	221,382	243,520	243,520	252,825
Total Liability Insurance Revenues		629,448	548,520	548,520	582,825
Insurance Premium	01-5-160-6800	734,811	704,631	704,631	731,217
NET - LIABILITY INSURANCE DEPT		(105,363)	(156,111)	(156,111)	(148,392)

Police Department	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
RE Property Tax	01-4-210-4010	839,709	968,800	968,800	1,033,800
Grants	01-4-210-4150	32,044	66,667	66,667	69,334
Miscellaneous Revenues	01-4-210-4900	270,970	239,714	239,714	208,723
Expense Reimbursement	01-4-210-4940	8,318	0	0	0
Total Police Department Revenues		1,151,040	1,275,181	1,275,181	1,311,857
Salary - Regular - FT	01-5-210-5010	3,053,558	3,255,587	3,255,587	3,341,688
Overtime	01-5-210-5040	372,557	371,836	371,836	403,000
Police Pension	01-5-210-5122	799,730	948,800	948,800	1,013,800
Health Insurance	01-5-210-5130	595,415	753,905	753,905	750,941
Dental Insurance	01-5-210-5131	36,090	40,000	40,000	50,000
Unemployment	01-5-210-5136	4,990	0	0	0
Uniform Allowance	01-5-210-5140	62,699	65,838	65,838	64,636
Training	01-5-210-5152	54,268	62,190	62,190	63,505
Police Dept Personnel & Benefit Expenses		4,979,308	5,498,156	5,498,156	5,687,570
Repair/Maint-Equipment	01-5-210-6020	0	0	0	11,345
Repair/Maint-Vehicles	01-5-210-6030	94,540	122,950	122,950	113,475
Telephone/Utilities	01-5-210-6200	41,613	42,364	42,364	45,768
Physical Exams	01-5-210-6810	210	4,270	4,270	4,270
Community Policing	01-5-210-6816	6,536	7,725	7,725	7,725
K 9 Program Expenses	01-5-210-6818	3,907	4,517	4,517	4,650
Police Department - Contractual Expenses		146,806	181,826	181,826	187,233
Office Supplies	01-5-210-7020	8,882	9,785	9,785	10,000
Gas & Oil	01-5-210-7030	114,642	140,000	140,000	151,000
Operating Supplies	01-5-210-7040	26,400	34,640	34,640	39,115
Miscellaneous Expense	01-5-210-7900	31,783	38,950	38,950	40,500
Police Department - Supplies Expense		181,708	223,375	223,375	240,615
Equipment	01-5-210-8200	35,386	37,860	37,860	36,710
Vehicles	01-5-210-8300	0	0	0	0
Total Police Department Expenses		5,343,208	5,941,217	5,941,217	6,152,128
NET - POLICE DEPARTMENT		(4,192,168)	(4,666,036)	(4,666,036)	(4,840,271)
Public Safety Building Department					
Salaries - Regular - FT	01-5-215-5010	521,393	603,632	603,632	633,185
Other (FICA & IMRF)	01-5-215-5079	90,219	0	0	120,000
Other Contractual Services	01-5-215-6890	194,490	161,835	161,835	170,776
NET - PUBLIC SAFETY BLDG DEPT		(806,102)	(765,467)	(765,467)	(923,961)

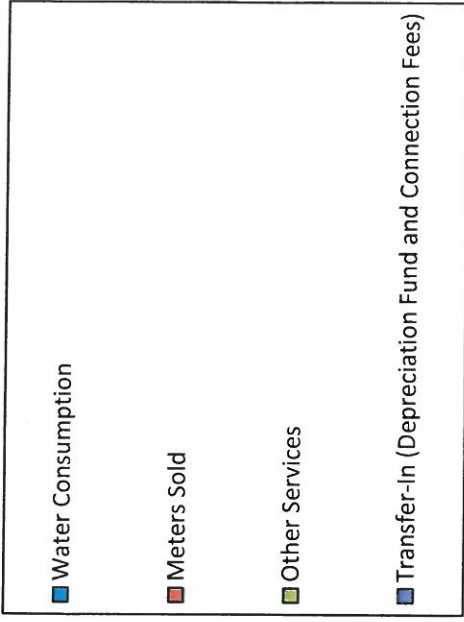
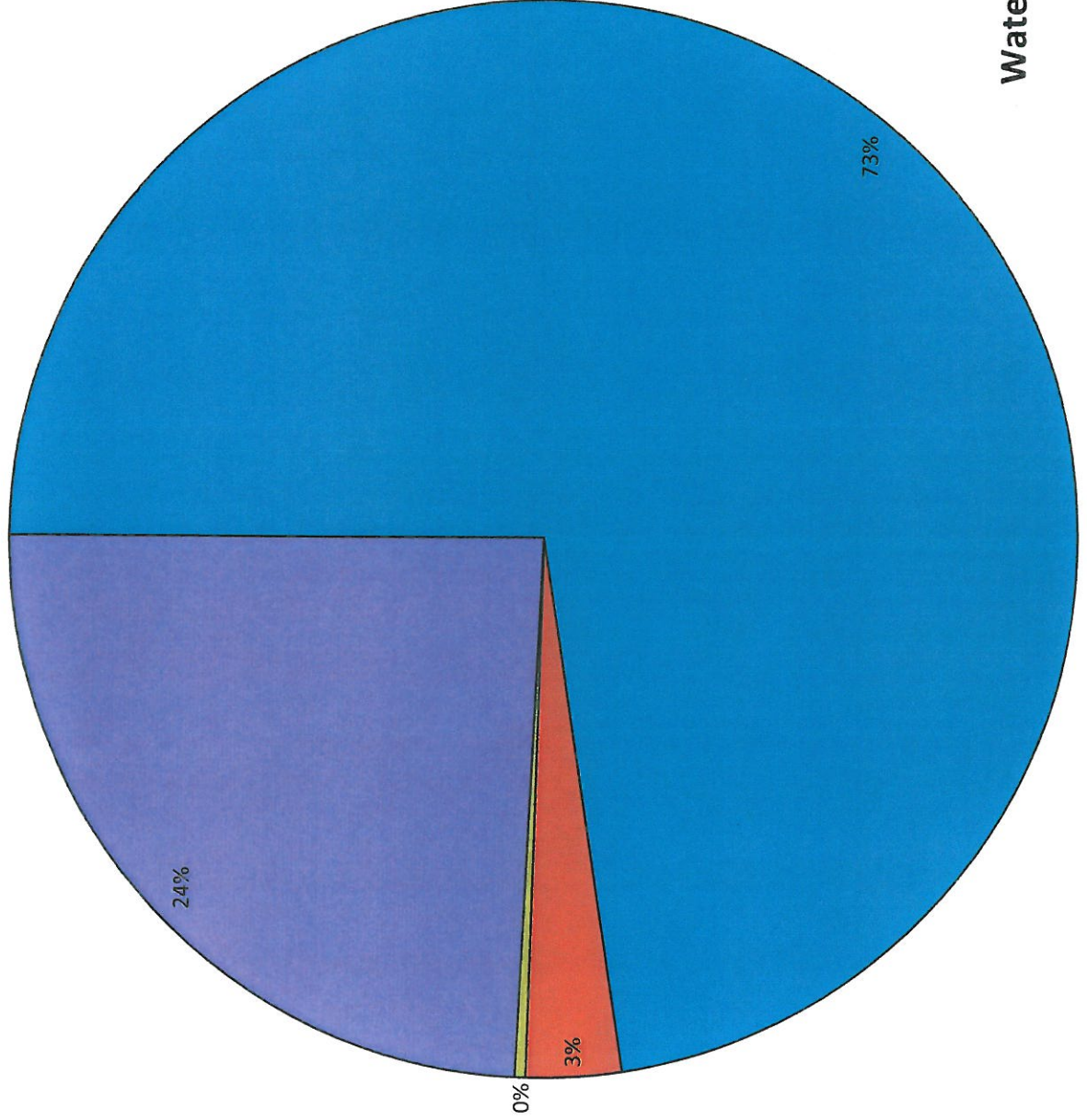
Fire Department	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
RE Property Tax	01-4-220-4010	610,248	743,100	743,100	738,100
Grants	01-4-220-4150	105,855	110,000	110,000	15,000
Miscellaneous Revenues	01-4-220-4900	27,484	15,000	15,000	15,000
Expense Reimbursement	01-4-220-4940	0	0	0	0
Total Fire Department Revenues		743,587	868,100	868,100	768,100
Salaries - Regular - FT	01-5-220-5010	1,962,281	2,062,141	2,062,141	2,046,645
Overtime	01-5-220-5040	200,248	196,750	196,750	197,250
Fire Pension	01-5-220-5124	570,270	723,100	723,100	721,600
Health Insurance	01-5-220-5130	371,197	428,444	428,444	424,242
Dental Insurance	01-5-220-5131	12,244	25,000	25,000	35,000
Unemployment Insurance	01-5-220-5136	0	0	0	0
Uniform Allowance	01-5-220-5140	23,585	23,000	23,000	34,000
Training	01-5-220-5152	23,163	22,650	22,650	29,650
Fire Depart Personnel & Benefits Expenses		3,162,988	3,481,085	3,481,085	3,488,387
Repair/Maint-Bldg	01-5-220-6010	30,248	36,050	36,050	51,050
Repair/Maint-Vehicles	01-5-220-6030	58,956	58,333	58,333	55,200
Telephone/Utilities	01-5-220-6200	12,184	13,930	13,930	12,680
Physical Exams	01-5-220-6810	503	2,500	2,500	2,500
Fire Prevention	01-5-220-6822	2,646	3,650	3,650	4,650
Fire Department - Contractual Expenses		104,537	114,463	114,463	126,080
Office Supplies	01-5-220-7020	15,410	12,030	12,030	12,530
Gas & Oil	01-5-220-7030	24,289	23,210	23,210	23,700
Operating Supplies	01-5-220-7040	8,322	9,000	9,000	9,000
Miscellaneous Expense	01-5-220-7900	21	1,000	1,000	1,000
Fire Department - Supplies Expenses		48,042	45,240	45,240	46,230
Equipment	01-5-220-8200	33,369	33,000	33,000	51,000
Total Fire Department Expenses		3,348,935	3,673,788	3,673,788	3,711,697
NET - FIRE DEPARTMENT		(2,605,348)	(2,805,688)	(2,805,688)	(2,943,597)
Police & Fire Commission Department					
Physical Exams	01-5-225-6810	6,678	17,050	17,050	17,391
Other Contractual Services	01-5-225-6890	13,718	5,375	5,375	5,483
NET - POLICE & FIRE COMMISSION		(20,396)	(22,425)	(22,425)	(22,874)

		Actual	FY 15	REVISED	FY 16
Community Development	Account #	FY 14	Budget	Budget	Budget
				FY 15	Request
Building Permits	01-4-230-4300	121,846	179,905	179,905	202,902
Electric Permits	01-4-230-4310	14,335	21,675	21,675	21,675
Electrician Certification Fees	01-4-230-4315	3,700	4,500	4,500	4,500
Plumbing Permits	01-4-230-4320	9,771	14,760	14,760	14,760
HVAC Permits	01-4-230-4330	5,019	9,440	9,440	9,440
Plan Review Fees	01-4-230-4340	18,862	32,505	32,505	33,155
Sidewalk/Lot Grading Fee	01-4-230-4350	1,020	1,820	1,820	1,820
Insulation Permits	01-4-230-4360	2,055	1,990	1,990	1,990
Zoning Review Fee	01-4-230-4370	3,100	3,970	3,970	4,049
Code Enforcement	01-4-230-4380	0	2,500	2,500	4,600
Other Permits	01-4-230-4390	4,873	7,865	7,865	7,865
Miscellaneous Revenues	01-4-230-4900	249	1,000	1,000	1,000
Expense Reimbursement	01-4-230-4940	2,926	5,850	5,850	5,967
Building Department - Revenues		187,755	287,780	287,780	313,723
Salaries- Regular - FT	01-5-230-5010	139,291	150,019	150,019	161,328
Other (FICA & IMRF)	01-5-230-5079	27,801	32,256	32,256	32,151
Health Ins Expense	01-5-230-5130	25,401	36,274	36,274	36,972
Dental Insurance	01-5-230-5131	4,700	2,000	2,000	3,000
Unemployment	01-5-230-5136	0	0	0	0
Training	01-5-230-5152	1,602	4,500	4,500	4,500
Building Dept Personnel & Benefits Expense		198,795	225,049	225,049	237,951
Repair/Maint - Equip	01-5-230-6020	2,295	3,500	3,500	3,500
Other Professional Services	01-5-230-6190	33,000	33,500	33,500	44,950
Telephone	01-5-230-6200	62	300	300	600
Postage	01-5-230-6210	302	1,000	1,000	1,000
Printing & Publishing	01-5-230-6220	1,220	1,500	1,500	1,500
Building Department - Contractual Expenses		36,879	39,800	39,800	51,550
Office Supplies	01-5-230-7020	3,074	4,460	4,460	4,460
Gas & Oil	01-5-230-7030	1,354	2,465	2,465	2,465
Miscellaneous Expense	01-5-230-7900	933	1,000	1,000	1,000
Operating Transfer Out	01-5-230-9999	0	10,000	10,000	0
Building Department - Supplies Expenses		5,361	17,925	17,925	7,925
Total Building Department Expenses		241,035	282,774	282,774	297,426
NET - BUILDING DEPARTMENT		(53,281)	5,006	5,006	16,297
Civil Defense Department					
RE Tax - Civil Defense	01-4-240-4010	7,020	7,100	7,100	7,000
Miscellaneous Revenues	01-4-240-4900	0	200	200	200
Miscellaneous Expense	01-5-240-7900	5,000	5,800	5,800	5,800
NET - CIVIL DEFENSE DEPARTMENT		2,020	1,500	1,500	1,400

Street Department	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
RE Tax - Road & Bridge	01-4-310-4010	346,699	300,000	300,000	300,000
Grants	01-4-310-4150	0	0	0	0
Sidewalk/Driveway/Lot Grading	01-4-310-4350	1,800	1,800	1,800	1,800
Miscellaneous Revenues	01-4-310-4900	11,246	0	0	0
Expense Reimbursement	01-4-310-4940	55,581	0	0	0
Expense Reimbursement	01-5-310-4940	39,723	13,000	13,000	15,000
Street Department - Revenues		455,049	314,800	314,800	316,800
Salaries - Regular - FT	01-5-310-5010	528,654	567,444	567,444	597,790
Overtime	01-5-310-5040	57,409	40,000	40,000	40,000
Health Insurance	01-5-310-5130	152,635	166,364	166,364	194,398
Uniform Allowance	01-5-310-5140	10,983	15,000	15,000	15,000
Training	01-5-310-5152	181	1,500	1,500	1,500
Street Dept - Personnel & Benefits Expenses		749,862	790,308	790,308	848,688
Repair/Maint - Storm Drain	01-5-310-6001	25,001	24,720	24,720	25,000
Repair/Maint - St/Parking Lot	01-5-310-6002	74,745	88,200	88,200	90,500
Repair/Maint - Sidewalk/Curb	01-5-310-6003	47,964	40,000	40,000	40,000
Repair/Maint - Building	01-5-310-6010	8,623	13,500	13,500	15,000
Repair/Maint - Equipment	01-5-310-6020	142,780	87,520	87,520	130,000
Repair/Maint - Traffic Signal	01-5-310-6024	37,320	15,460	15,460	33,000
Telephone/Utilities	01-5-310-6200	5,175	6,000	6,000	6,000
Leaf Clean-up/Removal	01-5-310-6826	5,149	14,880	14,880	15,000
Street Department - Contractual Expenses		346,756	290,280	290,280	354,500
Maintenance Supplies	01-5-310-7010	0	0	0	0
Office Supplies	01-5-310-7020	2,408	6,210	6,210	6,400
Gas & Oil	01-5-310-7030	100,113	77,739	77,739	85,000
Operating Supplies	01-5-310-7040	20,479	14,900	14,900	16,000
Miscellaneous Expense	01-5-310-7900	2,784	2,100	2,100	2,100
Street Department - Supplies Expenses		125,784	100,949	100,949	109,500
Equipment	01-5-310-8200	89	0	0	0
Total Street Department Expenses		1,222,491	1,181,537	1,181,537	1,312,688
NET - STREET DEPARTMENT		(767,443)	(866,737)	(866,737)	(995,888)
Street Lighting					
RE Tax - Street Lighting	01-4-330-4010	219,761	210,000	210,000	210,000
Expense Reimbursement	01-5-330-4940	0	0	0	0
Repair/ Maint - Street Light	01-5-330-6022	32,250	10,000	10,000	20,000
Street Lighting - Electricity	01-5-330-6310	235,202	314,525	314,525	320,000
NET - STREET LIGHTING		(47,691)	(114,525)	(114,525)	(130,000)

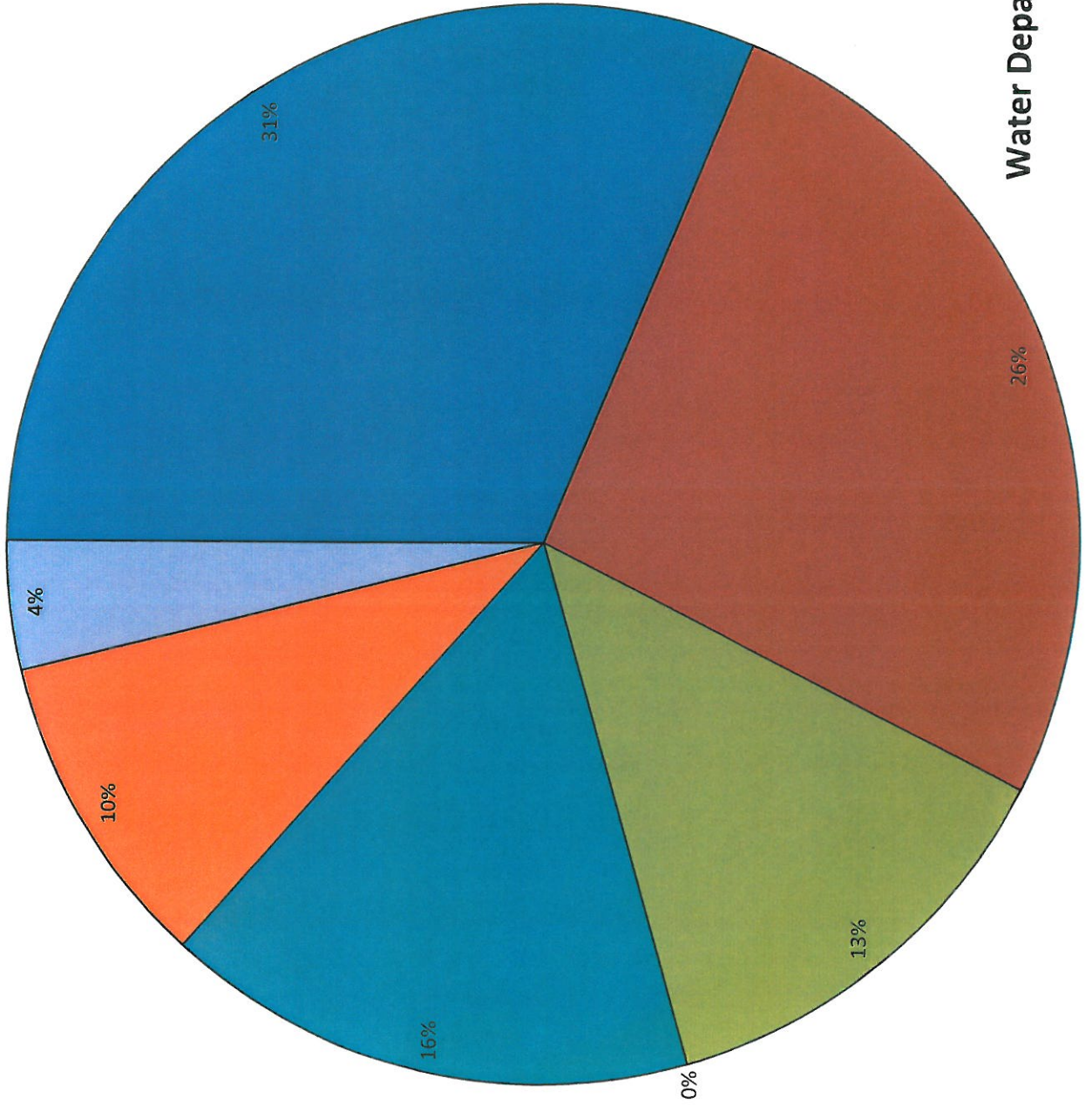
	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Garbage Department					
RE Tax - Refuse/Landfill	01-4-335-4010	24,984	62,000	62,000	65,000
Miscellaneous Revenues	01-4-335-4900	0	0	0	0
Miscellaneous Expenses	01-5-335-7900	56,262	81,000	81,000	71,000
NET - GARBAGE DEPARTMENT		(31,278)	(19,000)	(19,000)	(6,000)
Forestry Department					
RE Tax - Forestry	01-4-340-4010	39,978	40,000	40,000	40,000
Miscellaneous Revenues	01-4-340-4900	0	0	0	0
Forestry Department Revenues		39,978	40,000	40,000	40,000
Tree Removal or Purchase	01-5-340-6850	88,910	80,000	80,000	100,000
Miscellaneous Expense	01-5-340-7900	0	1,000	1,000	1,000
Forestry Department Expenses		88,910	81,000	81,000	101,000
NET - FORESTRY DEPARTMENT		(48,932)	(41,000)	(41,000)	(61,000)
Engineering Department					
Repair/ Maint - Vehicles	01-5-360-6030	0	0	0	0
Engineering	01-5-360-6140	16,839	20,000	20,000	26,300
Subdivision Expense	01-5-360-6824	0	20,000	20,000	20,000
Office Supplies	01-5-360-7020	5,630	8,550	8,550	8,600
Gas & Oil	01-5-360-7030	0	2,465	2,465	0
NET - ENGINEERING DEPARTMENT		(22,469)	(51,015)	(51,015)	(54,900)
Health / Social Services					
Council on Aging	01-5-410-6830	23,000	23,000	23,000	23,000
Demolition / Nuisance	01-5-410-6832	1,365	5,000	5,000	5,000
NET - HEALTH / SOCIAL SERVICES		(24,365)	(28,000)	(28,000)	(28,000)
Economic Development					
Planning Dept Services	01-5-610-6150	79,163	112,290	112,290	72,750
Economic / Business	01-5-610-6840	73,000	73,000	73,000	73,000
Tourism	01-5-610-6842	3,000	6,000	6,000	6,000
Historic Preservation	01-5-610-6844	9,742	6,500	6,500	7,850
NET - ECONOMIC DEVELOPMENT		(164,905)	(197,790)	(197,790)	(159,600)
Utility Tax					
Utility Tax - Electric	01-4-751-4131	1,525,800	1,491,754	1,491,754	1,498,117
Utility Tax - Gas	01-4-751-4132	431,250	392,753	392,753	368,553
Utility Tax - Telephone	01-4-751-4133	344,812	346,596	346,596	345,160
Downtown Streetscape	01-5-751-8052	0	0	0	700,000
NET - UTILITY TAX		2,301,861	2,231,103	2,231,103	1,511,830
TOTAL GENERAL FUND REVENUES		15,736,551	16,636,168	16,636,168	17,446,105
TOTAL GENERAL FUND EXPENSES		14,704,667	16,511,935	16,511,935	17,342,912
NET REV OVER (UNDER) EXP		1,031,884	124,233	124,233	103,193
Ending Cash		7,475,319	7,599,552	7,599,552	7,702,745

Water Department Revenues FY 2016



Water Department Revenues = \$3,140,855

Water Department Expenditures FY 2016



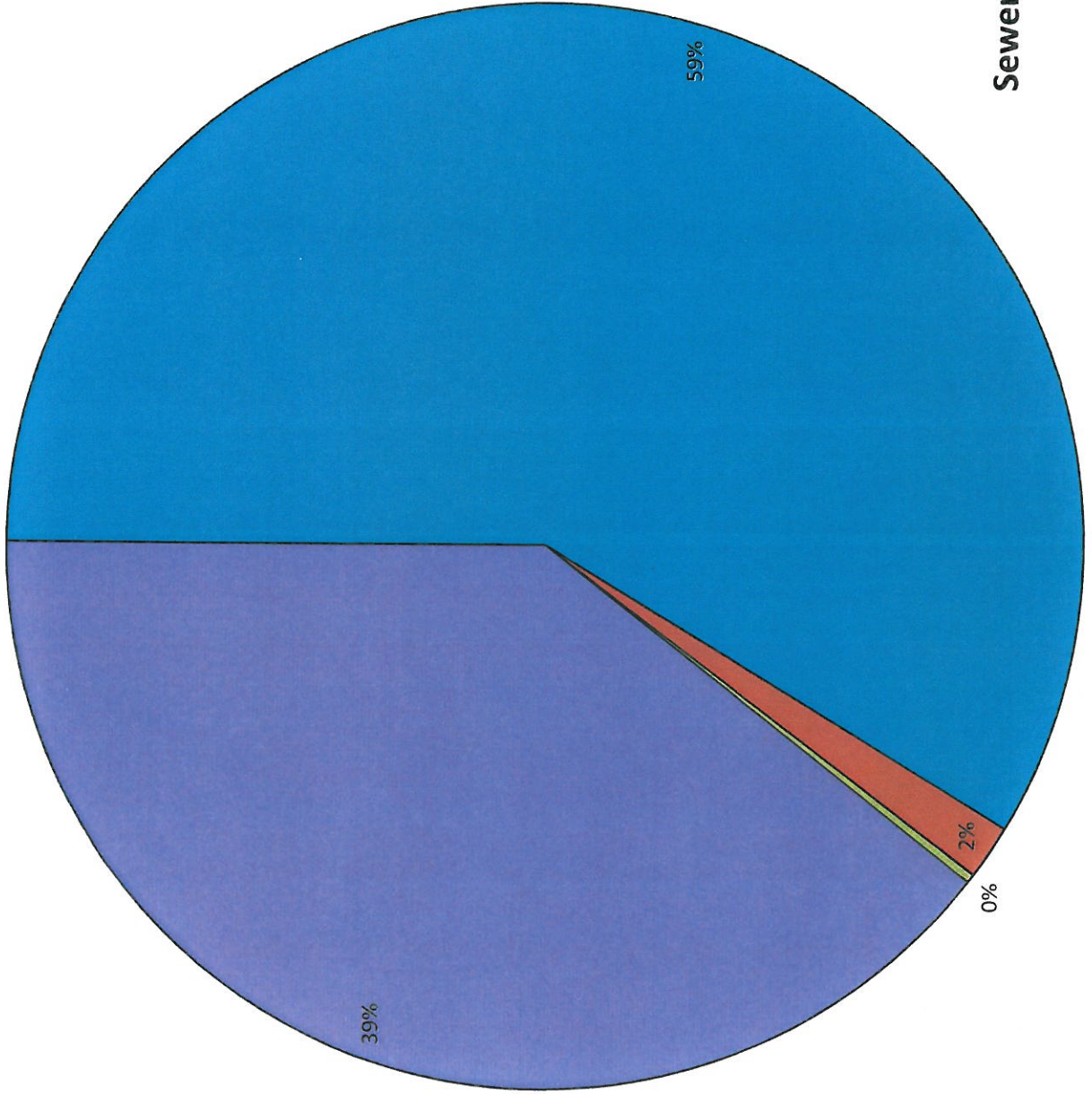
Water Department Expenditures= \$3,115,914

- Personnel and Benefits
- Contractual Services
- Supplies
- Equipment
- Transfer Out (Connection Fees)
- Depreciation Set Aside
- Bond Payment Set Aside

WATER / SEWER FUND

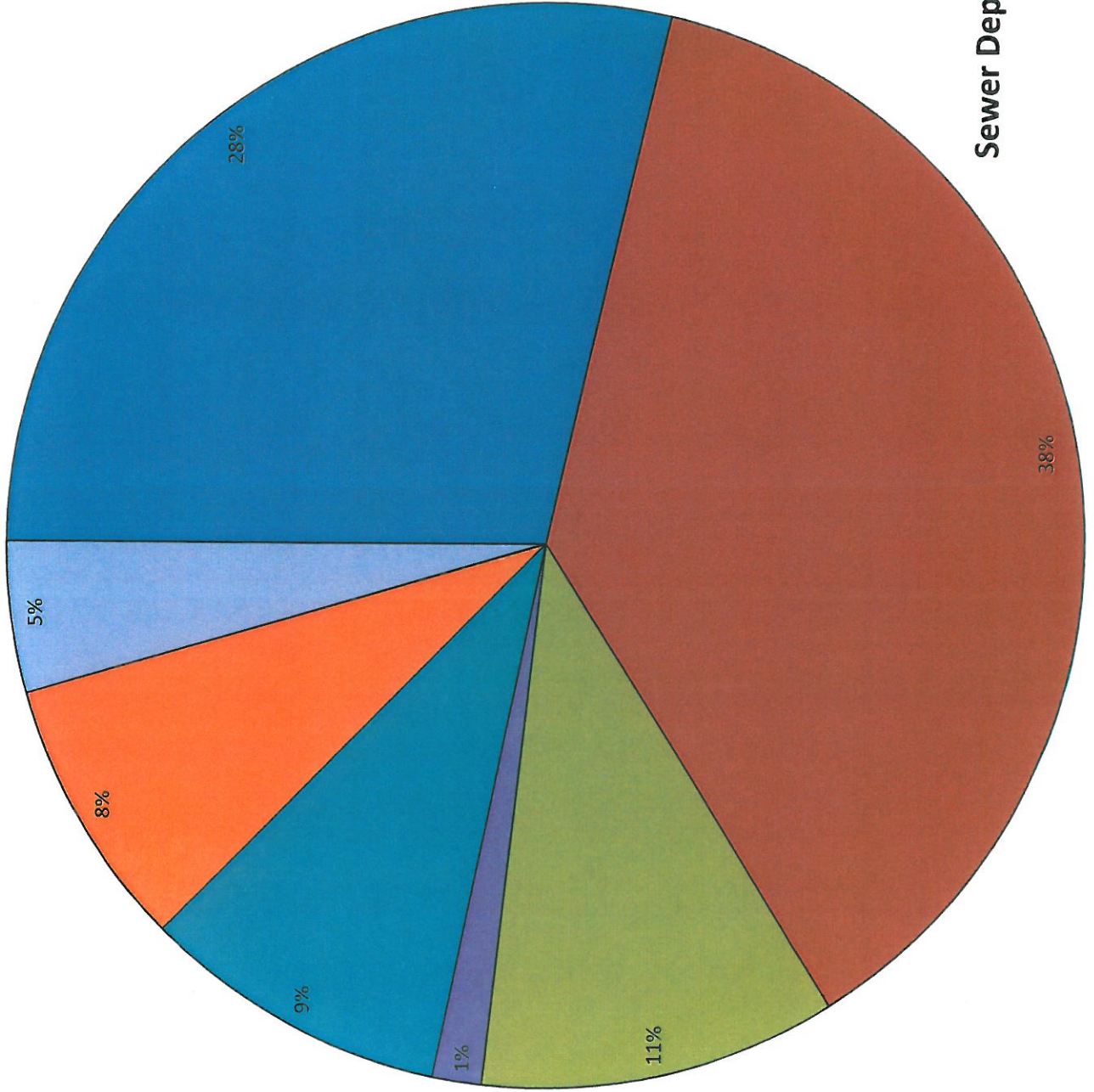
Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Beginning Cash & Investments - Fund		12,103,319	11,024,651	11,024,651	7,044,952
Water / Sewer General Administration					
Beginning Cash & Investments		69,301	72,924	72,924	72,924
Miscellaneous Revenues	61-4-110-4900	3,623	0	0	0
Ending Cash		72,924	72,924	72,924	72,924
=====					
Water Department (amended 3-16-15)					
Beginning Cash & Investments		769,462	989,241	989,241	1,123,044
Water Consumption	61-4-810-4500	2,339,182	2,389,706	2,389,706	2,277,155
Dep on Agr - Westhills	61-4-810-4521	23,485	0	0	0
Meters Sold	61-4-810-4530	86,573	90,677	90,677	90,700
Other Services	61-4-810-4590	8,110	10,000	10,000	10,000
Miscellaneous Revenues	61-4-810-4900	2,579	0	0	0
Expense Reimbursement	61-4-810-4940	12,679	0	0	0
Operating Transfers-in	61-4-810-9998	0	3,154,000	3,154,000	763,000
Total Water Department Revenues		2,472,608	5,644,383	5,644,383	3,140,855
Salaries - Regular - FT	61-5-810-5010	509,798	594,653	594,653	595,136
Overtime	61-5-810-5040	38,268	50,000	50,000	45,000
IMRF	61-5-810-5120	123,937	135,105	135,105	128,012
Group Health Insurance	61-5-810-5130	164,381	179,379	179,379	190,035
Uniform Allowance	61-5-810-5140	7,063	13,688	13,688	14,100
Rep & Maint - Infrastructure	61-5-810-6000	71,298	33,795	33,795	52,500
Rep & Maint - Buildings	61-5-810-6010	4,739	2,805,500	2,805,500	66,500
Rep & Maint - Equipment	61-5-810-6020	53,827	7,520	7,520	47,520
Rep & Maint - Vehicles	61-5-810-6030	25,144	14,000	14,000	16,000
Rep & Maint - Contractual	61-5-810-6040	53,049	95,000	95,000	100,000
Other Professional Services	61-5-810-6190	13,108	11,000	11,000	11,000
Telephone	61-5-810-6200	6,902	8,000	8,000	8,000
Postage	61-5-810-6210	16,223	19,000	19,000	19,000
Utilities	61-5-810-6300	216,462	318,750	318,750	318,750
Office Equip Rental/Maint	61-5-810-6410	15,400	25,116	25,116	30,730
Liability Insurance	61-5-810-6800	101,203	111,323	111,323	115,577
Lab Expense	61-5-810-6812	25,363	32,225	32,225	33,200
Office Supplies	61-5-810-7020	6,843	9,355	9,355	9,400
Gas & Oil	61-5-810-7030	26,569	23,000	23,000	23,000
Operating Supplies	61-5-810-7040	60,741	61,145	61,145	63,000
Chemicals	61-5-810-7050	74,336	99,000	99,000	102,000
Meters	61-5-810-7060	29,697	374,830	374,830	198,000
Bad Debt Expense	61-5-810-7850	80	4,000	4,000	2,000
Miscellaneous Expenses	61-5-810-7900	5,050	9,960	9,960	10,250
Equipment	61-5-810-8200	15,895	4,000	4,000	0
Transfer Out	61-5-810-9999	0	0	0	500,000
Depreciaton Set Aside		279,671	288,061	288,061	296,703
Bond Pmt Set Aside		294,500	183,175	183,175	120,500
Total Water Department Expenses		2,239,548	5,510,580	5,510,580	3,115,914
Net Water Department		233,060	133,803	133,803	24,941
Change in Accounts Receivable (YTD)		(13,281)			
Ending Cash & Investments		989,241	1,123,044	1,123,044	1,147,985

Sewer Department Revenues FY 2016



Sewer Department Revenues= \$5,551,595

Sewer Department Expenditures FY 2016



Sewer Department Expenditures= \$5,436,149

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Sewer Department					
Beginning Cash & Investments		871,081	531,620	531,620	884,503
Sewer Consumption	61-4-820-4500	3,340,970	3,373,305	3,373,305	3,255,695
Dep on Agar - Westhills	61-4-820-4521	11,943	0	0	0
Meters Sold	61-4-820-4530	93,675	90,677	90,677	90,700
Other Services	61-4-820-4590	32,507	14,200	14,200	14,200
Miscellaneous Revenues	61-4-820-4900	3,554	0	0	0
Expense Reimbursement	61-4-820-4940	0	0	0	0
Operating Transfers-In	61-4-820-9998	0	2,132,000	2,132,000	2,191,000
Total Sewer Department Revenues		3,482,649	5,610,182	5,610,182	5,551,595
Salaries - Regular - FT	61-5-820-5010	588,432	636,470	636,470	671,757
Overtime	61-5-820-5040	64,639	55,000	55,000	55,000
IMRF	61-5-820-5120	125,423	144,182	144,182	140,448
Group Health Insurance	61-5-820-5130	183,793	188,288	188,288	206,987
Dental Insurance	61-5-820-5131	48	0	0	0
Uniform Allowance	61-5-820-5140	12,480	15,000	15,000	15,500
Travel	61-5-820-5151	1,015	0	0	0
Rep & Maint - Lift Stations	61-5-820-6005	57,653	144,000	144,000	16,500
Rep & Maint - Buildings	61-5-820-6010	184,903	1,250,000	1,250,000	1,193,000
Rep & Maint - Equipment	61-5-820-6020	0	0	0	0
Rep & Maint - Vehicles	61-5-820-6030	18,677	17,500	17,500	23,000
Rep & Maint - Contractual	61-5-820-6040	4,149	0	0	5,000
Other Professional Services	61-5-820-6190	37,465	52,675	52,675	54,300
Telephone	61-5-820-6200	15,498	13,000	13,000	13,500
Postage	61-5-820-6210	14,603	14,500	14,500	15,000
Utilities	61-5-820-6300	225,575	240,000	240,000	248,000
Office Equip Rental / Maint	61-5-820-6410	7,427	11,385	11,385	11,400
Liability Insurance	61-5-820-6800	120,179	132,196	132,196	137,248
Lab Expense	61-5-820-6812	38,361	56,000	56,000	56,000
Sludge Disposal	61-5-820-6814	7,684	9,440	9,440	9,700
Office Supplies	61-5-820-7020	7,060	8,500	8,500	8,700
Gas & Oil	61-5-820-7030	20,097	39,050	39,050	40,000
Operating Supplies	61-5-820-7040	9,782	11,940	11,940	12,000
Chemicals	61-5-820-7050	59,180	105,000	105,000	108,000
Meters	61-5-820-7060	7,158	720,500	720,500	371,000
Bad Debt Expense	61-5-820-7850	24	4,000	4,000	2,000
Miscellaneous Expense	61-5-820-7900	1,828	4,765	4,765	4,900
Equipment	61-5-820-8200	705	0	0	0
Operating Transfer Out	61-5-820-9999	384,000	0	0	500,000
		2,197,838	3,873,391	3,873,391	3,918,940
Collection System Expenses					
Salaries - Regular - FT	61-5-830-5010	207,713	290,858	290,858	268,580
Overtime	61-5-830-5040	27,216	30,000	30,000	30,000
IMRF	61-5-820-5120	53,806	19,998	19,998	67,009
Group Health Ins	61-5-820-5130	58,905	50,515	50,515	88,067
Uniform Allowance	61-5-830-5140	3,716	6,600	6,600	6,600
Rep & Maint - Infrastructure	61-5-830-6000	15,635	181,340	181,340	207,000
Rep & Maint - Equipment	61-5-830-6020	182	8,000	8,000	8,000
Rep & Maint - Vehicles	61-5-830-6030	17,042	10,000	10,000	13,000
Office Equip Rent/Maint	61-5-830-6410	8,872	14,840	14,840	30,090
Gas & Oil	61-5-830-7030	14,124	12,100	12,100	12,500

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Operating Supplies	61-5-830-7040	15,393	18,000	18,000	18,500
Misc. Expense	61-5-830-7900	1,854	2,530	2,530	2,600
Equipment	61-5-830-8200	15,895	4,000	4,000	80,000
Depreciation Set Aside		414,337	426,954	426,954	439,763
Bond Pmt Set Aside		756,300	308,175	308,175	245,500
Total Sewer Department Expenses		3,808,830	5,257,299	5,257,299	5,436,149
Net Sewer Department		(326,180)	352,883	352,883	115,446
Change in Accounts Receivable		(13,282)	0	0	0
Ending Cash & Investments		531,620	884,503	884,503	999,949
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Bond Reserves (necessary per bond ordinances)					
Beginning Cash & Investments		581,553	583,428	583,428	585,928
Interest Income		1,875	2,500	2,500	0
Ending Cash & Investments		583,428	585,928	585,928	585,928
=====					
Connection Fees / Deposits on Agreement Accounting					
Beginning Cash & Investments		6,343,432	6,292,251	6,292,251	2,571,251
Sources					
Interest Income		16,695	20,000	20,000	20,000
Connection Fees	61-4-810-4510	22,215	20,000	20,000	24,000
Deposits on Agreement	61-4-810-4520	4,094	5,000	5,000	5,000
Connection Fees	61-4-820-4510	42,653	24,000	24,000	28,800
Deposits on Agreement	61-4-820-4520	9,547	10,000	10,000	10,000
Connection Fee Set-Aside		0	0	0	1,000,000
TOTAL Sources		95,204	79,000	79,000	1,087,800
Uses					
Construction in Progress - Water		0	0	0	519,000
Construction in Progress - Sewer		146,385	0	0	0
Building	61-1730	0	3,800,000	3,800,000	0
Equip & Vehicles - 1750	61-1750	0	0	0	0
Building		0	0	0	0
TOTAL Uses		146,385	3,800,000	3,800,000	519,000
Ending Cash & Investments		6,292,251	2,571,251	2,571,251	3,140,051

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Depreciation Funding					
Beginning Cash & Investments		3,298,649	2,291,954	2,291,954	1,536,969
Sources					
Interest Income		13,495	16,000	16,000	15,000
Loan Funds & Grant Funds		0	0	0	0
Misc.		0	0	0	0
Depreciation set aside - Water (for Plant)		77,600	79,928	79,928	82,326
Depreciation set aside - Water (for System)		202,071	208,133	208,133	214,377
Depreciation set aside - Sewer (for System)		137,316	141,437	141,437	145,680
Depreciation set aside - Sewer (for Repl)		277,021	285,517	285,517	294,083
TOTAL Sources		707,503	731,015	731,015	751,466
Uses					
Construction in Progress - Water		0	0	0	0
Construction in Progress - Sewer		1,681,226	1,436,000	1,436,000	1,385,000
Equipment & Vehicles		32,972	50,000	50,000	50,000
Buildings		0	0	0	0
TOTAL Uses		1,714,198	1,486,000	1,486,000	1,435,000
Ending Cash & Investments		2,291,954	1,536,969	1,536,969	853,434
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Bond Payments Accounting					
Beginning Cash & Investments		169,840	236,673	236,673	243,774
Sources					
Interest Income		2,272	2,500	2,500	2,500
Bond Proceeds	61-4-110-4901	0	0	0	0
Operating Transfer In	61-4-110-9998	803,996	0	0	0
Bond Pmt Set Aside		1,050,800	491,349	491,349	365,500
TOTAL Sources		1,857,068	493,849	493,850	368,000
Uses					
Debt Serv - Principal	61-5-110-8910	1,685,600	417,880	417,880	349,816
Debt Serv - Interest	61-5-110-8920	104,111	67,820	67,820	58,301
Fiscal Charges	61-5-110-8930	525	1,050	1,050	525
Bond Issuance Cost	61-5-110-9031	0	0	0	0
TOTAL Uses		1,790,235	486,750	486,750	408,642
Ending Cash & Investments		236,673	243,773	243,774	203,131
Gross Revenues (excludes set asides)		6,875,722	11,354,565	11,354,566	9,797,750
Gross Expenditures (excludes set asides)		7,954,388	15,334,264	15,334,264	9,812,239
NET CASH FLOW		(1,078,666)	(3,979,699)	(3,979,698)	(14,489)
Change in Accounts Receivable		0	0	0	0
Ending Cash & Investments - Fund		11,024,651	7,044,952	7,044,953	7,030,463

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Motor Fuel Tax Fund #10					
Cash Balance - beginning		526,361	651,143	651,143	628,782
<u>Revenues</u>					
State Allotment	10-4-310-4140	759,900	601,248	601,248	608,923
IL Jobs Now		102,429	102,192	102,192	0
Interest on Investments	10-4-310-4600	444	500	500	0
Misc Revenues	10-4-310-4900	0	24,000	24,000	24,000
Total Revenues		862,773	727,940	727,940	632,923
<u>Expenditures</u>					
Street Maintenance	10-5-310-6000	130,300	190,300	190,300	200,000
Contracted Work	10-5-310-6000	607,691	560,000	560,000	565,000
Miscellaneous Expenditures	10-5-310-7900	0	0	0	0
Total Expenditures		737,991	750,300	750,300	765,000
Cash Balance - ending		651,143	628,782	628,782	496,705

Downtown TIF Fund #12 (expired)					
Cash Balance - beginning		49,023	0	0	0
<u>Revenues</u>					
Property Taxes	12-4-110-4010	0	0	0	0
Interest Income	12-4-110-4600	13	0	0	0
Misc Revenues	12-4-110-4900	0	0	0	0
Total Revenues		13	0	0	0
<u>Expenditures</u>					
TIF Administrative Expense	12-5-110-6890	0	0	0	0
Miscellaneous Expense	12-5-110-7900	49,036	0	0	0
Tax Increment Distributed	12-5-110-7930	0	0	0	0
Operating Transfer Out	12-5-110-9999	0	0	0	0
Total Expenditures		49,036	0	0	0
Cash Balance - ending		0	0	0	0

Kishwaukee TIF Fund #13					
Cash Balance - beginning		234,211	242,610	242,610	242,415
<u>Revenues</u>					
Property Taxes	13-4-110-4010	99,282	95,000	95,000	30,000
Interest Income	13-4-110-4600	3	5	5	0
Misc Revenue	13-4-110-4900	1,690	0	0	0
Total Revenues		100,974	95,005	95,005	30,000
<u>Expenditures</u>					
Tax Increment Dist - Int	13-5-110-8920	78,976	75,373	75,373	22,700
Tax Increment Dist - Prin	13-5-110-8930	11,372	11,827	11,827	12,300
Other Contractual Services	13-5-110-6890	0	0	0	0
Miscellaneous Expense	13-5-110-7900	2,227	8,000	8,000	5,000
Total Expenditures		92,576	95,200	95,200	40,000
Cash Balance - ending		242,610	242,415	242,415	232,415

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Belv Mall TIF Bond/Interest Fund #14					
Cash Balance - beginning		93	23,719	23,719	47,719
Revenues					
Property Tax	14-4-110-4010	23,626	24,000	24,000	0
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		23,626	24,000	24,000	0
Expenditures					
Bond Interest Paid	14-5-110-8920	0	0	0	0
Bond Principal Paid	14-5-110-8930	0	0	0	0
Total Expenditures		0	0	0	0
Cash Balance - ending		23,719	47,719	47,719	47,719

Kishwaukee II TIF Fund #15					
Cash Balance - beginning		3,847	4,915	4,915	5,994
Revenues					
Property Tax	15-4-110-4010	1,068	1,079	1,079	0
Interest Income	15-4-110-4600	0	0	0	0
Total Revenues		1,068	1,079	1,079	0
Expenditures					
Other Contractual Services	15-5-110-6890	0	0	0	0
Miscellaneous Expense	15-5-110-7900	0	0	0	0
Total Expenditures		0	0	0	0
Cash Balance - ending		4,915	5,994	5,994	5,994

Sp Serv Areas #s 2 & 3 (Farmington Fields) Fund #16					
Cash Balance - beginning		38,386	35,617	35,617	26,617
Revenues					
Property Tax	16-4-110-4010	15,474	16,000	16,000	16,000
Interest Income	16-4-110-4600	0	0	0	0
Total Revenues		15,474	16,000	16,000	16,000
Expenditures					
Maintenance Expense	16-5-110-6090	18,244	24,000	24,000	24,000
Misc Expense	16-5-110-7900	0	1,000	1,000	1,000
Total Expenditures		18,244	25,000	25,000	25,000
Cash Balance - ending		35,617	26,617	26,617	17,617

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Library Operations Fund #18					
Cash Balance - beginning		514,836	476,678	476,678	476,678
<u>Revenues</u>					
Property Tax	18-4-510-4010	648,691	650,000	650,000	660,000
Replacement Taxes	18-4-510-4120	38,889	25,000	25,000	25,000
Fines, Fees, and Gifts	18-4-510-44XX	52,942	59,000	59,000	61,000
Grant Proceeds	18-4-510-4150	62,999	26,000	26,000	26,000
Other Revenues		12,070	80,000	80,000	80,000
Total Revenues		815,591	840,000	840,000	852,000
<u>Expenditures</u>					
Salaries	18-5-510-50XX	369,884	369,831	369,831	377,227
Book Periodicals, A V	18-5-510-73XX	117,696	105,500	105,500	105,500
Utilities	18-5-510-6300	24,861	13,600	13,600	13,600
Computer Equip/Upgrades	18-5-510-62XX	34,346	36,000	36,000	36,000
Machine Rental	18-5-510-6410	6,030	5,950	5,950	5,950
Supplies	18-5-510-7020	21,325	23,000	23,000	23,000
Insurance	18-5-510-6800	56,130	71,019	71,019	71,019
Maintenance/Repair	18-5-510-6010	77,262	41,000	41,000	43,974
Other Expenditures	18-5-510-7900	146,214	174,100	174,100	175,730
Total Expenditures		853,749	840,000	840,000	852,000
Audit Adjustments					
Cash balance - ending		476,678	476,678	476,678	476,678

CAPITAL PROJECTS FUND #41

Public Benefit Account					
Cash Balance - beginning		98,435	403,362	403,362	703,362
<u>Revenues</u>					
Property Tax	41-4-110-4010	39,978	40,000	40,000	40,000
Expense Reimbursement	41-4-110-4940	250	0	0	0
Interest Income	41-4-110-4600	0	0	0	0
Transfer-In	41-4-110-9998	300,000	300,000	300,000	450,000
Total Revenues		340,228	340,000	340,000	490,000
<u>Expenditures</u>					
Miscellaneous Expenditures	41-5-110-7900	35,301	40,000	40,000	40,000
Infrastructure	41-5-110-8020	0	0	0	0
Operating Transfer Out	41-5-110-9999	0	0	0	0
Total Expenditures		35,301	40,000	40,000	40,000
Cash Balance - ending		403,362	703,362	703,362	1,153,362

*Note: \$1,140,000 in the reserves of the Public Benefit account is earmarked for Columbia Avenue.

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Capital Assets Account					
Cash Balance - beginning		90,819	96,940	96,940	75,008
Grants	41-4-752-4150	0	0	0	0
Interest Income	41-4-752-4600	144	500	500	500
Miscellaneous Revenues	41-4-752-4900	5,000	0	0	0
Bank Loan Proceeds	41-4-752-4952	0	0	0	0
Operating Transfers In	41-4-752-9998	195,188	354,535	354,535	697,281
Capital Asset Revenues		200,332	355,035	355,035	697,781
Misc. Expense	41-5-752-7900	885	0	0	0
Buildings	41-5-752-8100	0	0	0	350,000
Equipment	41-5-752-8200	0	0	0	12,000
Vehicles	41-5-752-8300	138,138	322,432	322,432	276,435
Furniture & Fixtures	41-5-752-8400	0	0	0	0
Bond / Loan Prin Payments	41-5-752-8910	45,000	54,535	54,535	58,846
Bond / Loan Int Payments	41-5-752-8920	10,188	0	0	0
Capital Asset Expenditures		194,211	376,967	376,967	697,281
Cash Balance - ending		96,940	75,008	75,008	75,508

Escrow Fund # 91					
Cash Balance - beginning		890,507	1,189,937	1,189,937	1,226,937
Other Fees	91-4-110-4490	0	0	0	0
Interest Income	91-4-110-4600	2,739	1,500	1,500	1,500
Miscellaneous Revenues	91-4-110-4900	0	0	0	0
Escrow/Land Cash Fees	91-4-110-4971	296,691	50,500	50,500	50,000
Total Revenues		299,430	52,000	52,000	51,500
Disbursement of Collected Fees		0	15,000	15,000	15,000
Total Expenditures		0	15,000	15,000	15,000
Cash Balance - ending		1,189,937	1,226,937	1,226,937	1,263,437

Police Pension Fund					
Cash Balance - beginning		15,886,127	17,247,854	17,247,854	18,355,506
<u>Revenues</u>					
Property Tax		799,730	948,800	948,800	1,013,800
Replacement Tax		58,530	63,852	63,852	64,171
Interest Inc/Mkt Fluctuation		1,188,829	800,000	800,000	1,000,000
Contributions		279,902	270,000	270,000	280,000
Total Revenues		2,326,991	2,082,652	2,082,652	2,357,971
<u>Expenditures</u>					
Benefit Payments		940,893	890,000	890,000	1,010,000
Contribution Refunds		0	0	0	0
Other Expenditures		24,371	85,000	85,000	85,000
Total Expenditures		965,264	975,000	975,000	1,095,000
Cash Balance - ending		17,247,854	18,355,506	18,355,506	19,618,477

Line Item	Account #	Actual FY 14	FY 15 Budget	REVISED Budget FY 15	FY 16 Budget Request
Fire Pension Fund					
Cash Balance - beginning		12,241,929	13,324,703	13,324,703	14,066,655
Revenues					
Property Tax		570,270	723,100	723,100	721,600
Replacement Tax		58,530	63,852	63,852	64,171
Interest Inc/Market Fluctuation		1,215,255	800,000	800,000	1,000,000
Contributions		180,173	185,000	185,000	185,000
Total Revenues		2,024,228	1,771,952	1,771,952	1,970,771
Expenditures					
Benefit Payments		910,222	960,000	960,000	1,000,000
Refund of Contributions		0	0	0	0
Other Expenditures		31,232	70,000	70,000	70,000
Total Expenditures		941,454	1,030,000	1,030,000	1,070,000
Cash Balance - ending		13,324,703	14,066,655	14,066,655	14,967,426