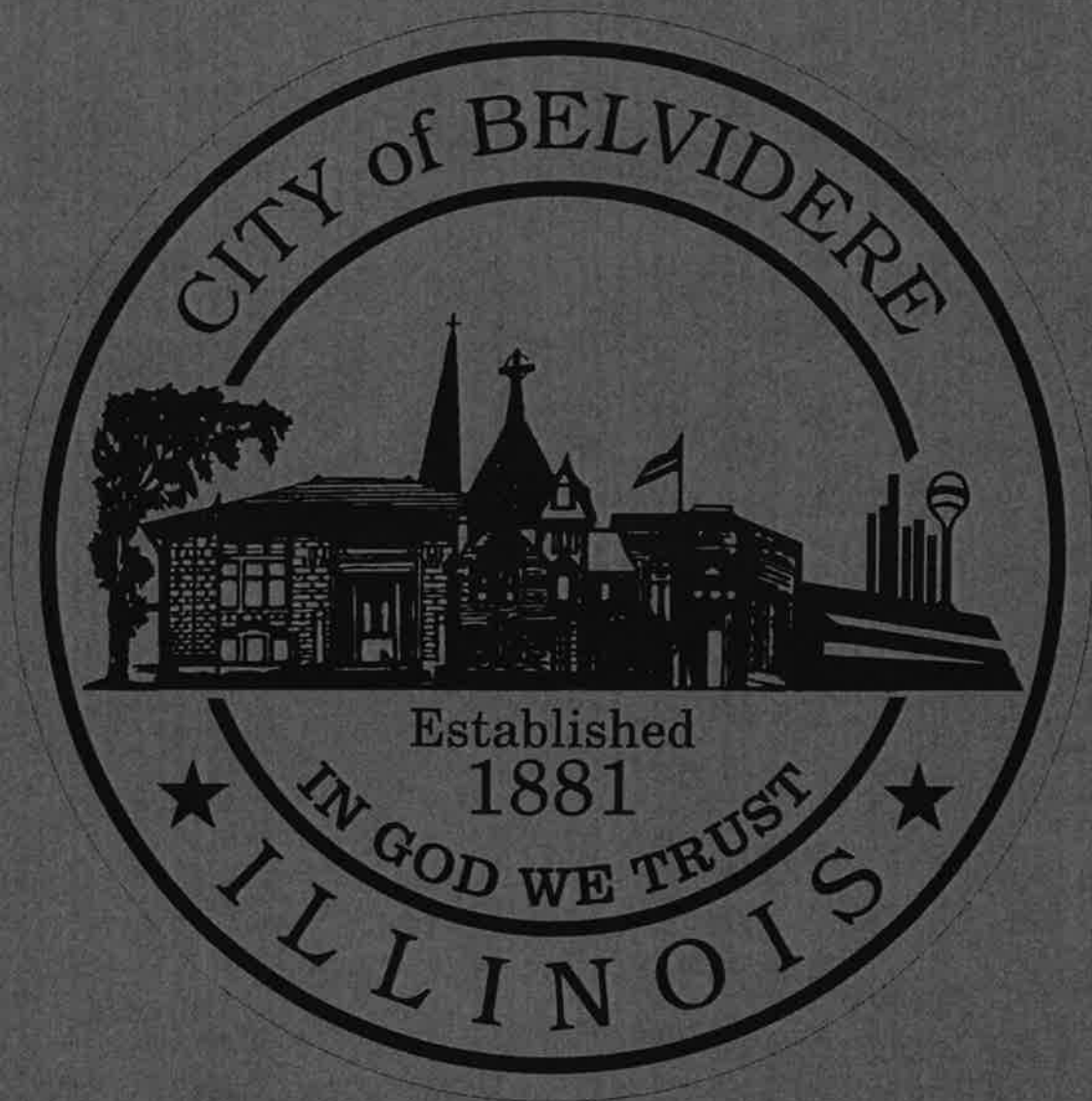


# CITY OF BELVIDERE, ILLINOIS

## FY 2017 BUDGET



Approved April 4, 2016

**2016**

**Mayor**

Mike Chamberlain

**Council Members**

Ronald Brooks

Daniel Arevalo

John Sanders

George Crawford

Clinton Morris

Thomas Ratcliffe

Mark Sanderson

Wendy Frank

Daniel Snow

Clayton Stevens

Ric Brereton- Treasurer

Becky Tobin- Budget/Finance Officer

# City of Belvidere

## Fiscal Year 2017 Budget

### Highlights

#### Revenues

- **Gaming Tax-** The city receives 5% of revenues from the video gambling tax. This ordinance was passed in December 2012 however significant revenue did not begin until 2015. Projected revenue for FY 2017 is \$180,000 however it is anticipated that at some point the market will saturate with all the gaming establishments and the revenues will level off and no longer grow at the current rate.
- **Local Use Tax-** This is tax on items that were purchased in another state for use in Illinois. The strong growth in this revenue source is because of online sales and the fact that Amazon started collecting use tax in February 2015. This tax is expected to increase 22% (\$108,000) from FY15 to FY17.

The growth in these revenue sources is important because some other revenue sources have expired or been eliminated. The Fire Department Safer Grant and COPS Grant have expired and the Northern Illinois Auto Theft Task Force funding has been eliminated. This represents an estimated \$200,000 decrease in revenue.

We continue to see little to no growth in the property tax or sales tax revenues which currently represents 49% of the City General Fund revenues. These revenues are slow to recover from the recession and may never fully recover. The income tax revenues have grown slightly but the uncertainty with the State of Illinois makes it difficult to predict what will happen to this important revenue source in the future. The City also has numerous grants that the state has not been paying. It is unclear when we will receive the funding.

The City continues to rely on the Utility Tax revenues to help fund public safety operations, replenish the General Fund reserves, and pay for road projects.

## Expenditures

- The city has budgeted 2.7 million dollars for road projects. Projects include:
  - Downtown Streetscape (\$700,000)
  - State Street Paving (\$500,000)
  - Columbia Avenue Reconstruction (\$1.5 Million)
  - An additional \$465,000 has been budgeted for street overlays and pavement striping using Motor Fuel Tax dollars.
- The city has budgeted \$488,500 in capital expenditures. Purchases include:
  - 10 YD Dump Truck (\$175,000)
  - Camera Detection Appleton/ Lincoln (\$20,000)
  - Command Vehicle- Fire Dept. (\$37,500)
  - Fire Engine (\$80,000 first year of 7 year lease)
  - (3) Dodge Charges/ (1) Durango – Police (\$150,000)
  - Speed Trailer (\$15,000)
  - Security Cameras (\$11,000)

## Salaries

- All union employees receive a 2% wage increase per contract. Non-union employees received the same raise with the exception of 4 staff members that received a wage adjustment higher than the 2%.

## Pensions

- Police and Fire Pension costs continue to rise. The city will spend \$1,090,952 on the Police Pension and \$862,988 on the Fire Pension in FY17. That is an almost 5% increase over the current fiscal year.
- The Illinois Municipal Retirement Fund (IMRF) is the best funded public pension plan in Illinois and is 87.3% funded on an actuarial basis (93% on a market basis). This plan is not funded by the State of Illinois or administered by the State. All other employees besides police and fire fall into this retirement plan. The employer contribution rate for 2015 was 14.55% and the contribution rate for 2016 is 14.58%.

## Health Insurance

- Health Insurance costs increased 9% this year.

**Tax Levy Comparison with last Year**

Levy Category	for Fund	Fund #	(Levy) Dec 14	(Extension) Dec 14	(Levy) Dec 15	% of chng Levy 15 to Levy of 14
Gen Corporate	General	01	1,752,148	1,752,157	1,760,576	0.48%
Police Protection	General	01	20,000	20,018	20,000	0.00%
Fire Protection	General	01	20,000	20,018	20,000	0.00%
Audit	General	01	20,100	20,104	20,000	-0.50%
Street Lighting	General	01	210,000	210,015	210,000	0.00%
Civil Defense	General	01	7,000	7,006	7,000	0.00%
Street & Bridge	General	01	60,000	60,025	60,000	0.00%
Tort (legal fees)	General	01	80,000	80,014	80,000	0.00% (1)
Forestry Program	General	01	40,000	40,007	40,000	0.00%
I.M.R.F.	General	01	72,000	72,007	72,000	0.00% (2)
Social Security Tax	General	01	225,000	225,029	225,000	0.00%
Refuse/Landfill	General	01	65,000	65,001	45,000	-30.77%
Insurance/Tort	General	01	330,000	330,008	320,000	-3.03%
<b>For General Fund</b>			<b>2,901,248</b>	<b>2,901,407</b>	<b>2,879,576</b>	<b>-0.75%</b>
Public Benefit	Capital Proj	41	40,000	40,007	40,000	0.00%
Police Pension	Pension	81	1,013,800	1,013,815	1,024,856	1.09%
Fire Pension	Pension	82	718,100	718,124	796,892	10.97%
<b>TOTAL CITY LEVY</b>			<b>4,673,148</b>	<b>4,673,353</b>	<b>4,741,324</b>	<b>1.46%</b>
City's actual EAV and tax rate				285,968,423	289,763,045	<b>1.6342%</b> <b>1.6363%</b>
Library		18	670,987	670,996	676,354	0.80%
<b>TOTAL LEVY</b>			<b>5,344,135</b>	<b>5,344,349</b>	<b>5,417,678</b>	<b>1.38%</b>

(1) Portion of City Attorney's salary (excludes benefits) - "costs of protecting itself or its employees against liability"  
(2) Employer rate 14.58%

## CITY OF BELVIDERE STAFFING LEVELS

	Actual FY 08	Actual FY 09	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	Budget FY 17
Elected Officials	13.0	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	207,327	207,622	207,622
Administration	6.0	6.0	6.0	6.0	4.0	4.0	4.0	4.0	4.0	4.0
Salary	244,716	267,170	265,530	227,742	191,920	197,490	196,356	200,844	215,775	225,850
Police	49.5	50.0	50.0	49.0	43.0	44.0	46.0	45.0	46.0	46.0
Salary	2,534,582	2,808,913	2,807,969	2,787,680	2,779,119	2,942,805	3,053,558	3,182,988	3,341,688	3,431,919
Fire	33.0	33.0	31.0	30.0	27.5	27.0	29.0	29.5	30.0	30.0
Salary	1,725,358	1,971,759	1,916,421	1,839,523	1,796,054	1,874,305	1,962,281	1,908,887	2,046,645	2,047,477
Community Development	6.0	6.0	4.5	2.0	2.0	2.5	2.5	3.5	3.5	4.5
Salary	299,495	267,832	250,612	112,790	93,130	112,224	139,291	155,661	161,328	216,459
Street	15.0	15.0	15.0	14.0	9.5	9.5	9.5	9.0	9.0	9.0
Salary	738,506	826,409	840,042	812,902	532,174	524,827	528,654	542,624	597,790	588,550
Water	8.5	8.5	8.5	7.5	7.5	8.0	8.5	9.0	9.0	9.0
Salary	523,853	566,504	504,309	440,469	466,890	475,051	509,798	518,051	595,136	571,634
Sewer	9.5	9.5	9.5	7.5	9.0	9.0	9.0	9.0	9.0	8.0
Salary	512,390	636,212	620,091	558,627	574,861	574,546	588,432	607,992	671,757	585,057
Sewer Collections	4.0	5.0	5.0	3.0	3.0	3.0	3.5	4.0	4.0	4.0
Salary	291,325	274,088	190,050	200,507	178,201	181,208	207,713	262,073	268,580	281,331
Sub-total Gen Fund Employees	122.5	123.0	119.5	114.0	99.0	100.0	104.0	104.0	105.5	106.5
Sub-total Water/Sewer Employees	22.0	23.0	23.0	18.0	19.5	20.0	21.0	22.0	22.0	21.0
<b>TOTAL EMPLOYEES</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>126.0</b>	<b>127.5</b>	<b>127.5</b>
Sub-total General Fund	5,699,070	6,306,269	6,259,181	5,964,162	5,593,970	5,859,273	6,087,762	6,198,331	6,570,848	6,717,877
Sub-total Water/Sewer	1,327,568	1,476,804	1,314,450	1,199,603	1,219,952	1,230,805	1,305,943	1,388,116	1,535,473	1,438,022
<b>TOTAL</b>	<b>7,026,638</b>	<b>7,783,073</b>	<b>7,573,631</b>	<b>7,163,765</b>	<b>6,813,922</b>	<b>7,090,078</b>	<b>7,393,705</b>	<b>7,586,447</b>	<b>8,106,321</b>	<b>8,155,899</b>

# **BUDGET ORDINANCE**

## **City of Belvidere**

### **Ordinance #292H**

An ordinance budgeting for all corporate purposes for the City of Belvidere, Boone County, Illinois for the fiscal year beginning May 1, 2016, and ending April 30, 2017.

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, 2016, and ending April 30, 2017.

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 \_\_\_\_\_ day of April, 2016, pursuant to a roll call vote by the City Council of the City of Belvidere, Boone County, Illinois.

APPROVED: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
City Clerk

AYES: \_\_\_\_\_

NAYES: \_\_\_\_\_

Date Approved: \_\_\_\_\_

Sponsor: \_\_\_\_\_



# EXHIBIT B

## Non-Union Salary Schedule FY17

Except as noted the following reflect 2% increases.

		FY 16	FY 17
Director PW*	Anderson, Brent	\$ 88,573	\$ 97,854
Street/Water/Sewer Supt **	Anderson, Danny	\$ 69,860	\$ 76,257
Budget & Finance Officer	Tobin	\$ 72,048	\$ 73,489
Police Chief *****	Noble	\$ 101,691	\$ 103,725
Dep Chief *****	Woody	\$ 95,935	\$ 97,854
Dep Chief *****	Martin	\$ 95,935	\$ 97,854
Police Admin	Daniels	\$ 48,504	\$ 49,474
Fire Chief	Hyser	\$ 95,935	\$ 97,854
Dep CityClerk	Embry	\$ 48,559	\$ 49,530
Assistant Clerk	Turnipseed	\$ 34,567	\$ 35,258
Transcriptionist	Taromina	\$ 27,763	\$ 28,318
Det Admin Asst	Mitchell M	\$ 33,218	\$ 33,882
City Atty	Drella	\$ 104,818	\$ 106,914
Chief Building Insp.	Morelock	\$ 67,652	\$ 69,005
Zoning and Code Enforcement***	Whetsel	\$ 38,958	\$ 41,737
Building / Planning Reception	Crawford	\$ 27,304	\$ 27,850
Com/Ind Plans Examiner (part-time)	Cowles	\$ 22,614	\$ 23,066
Fire Admin Assistant****	Gilman	\$ 23,338	\$ 27,304
Community Development Planner (new position)	DelRose		\$ 50,000

\*Includes 2% raise plus an additional \$7,510. (salary will be the same as Fire Chief and Deputy Police Chiefs)- **10.5%**

\*\*Includes 2% raise plus an additional \$5,000. (salary will be comparable to Supt that retired in 2015)- **9.2%**

\*\*\*Includes 2% raise plus an additional \$2,000- **7.1%**

\*\*\*\*Includes 2% raise plus an additional \$3,500. (brings hourly wage from 11.22 per hour to 13.13 per hour)- **17%**

\*\*\*\*\* 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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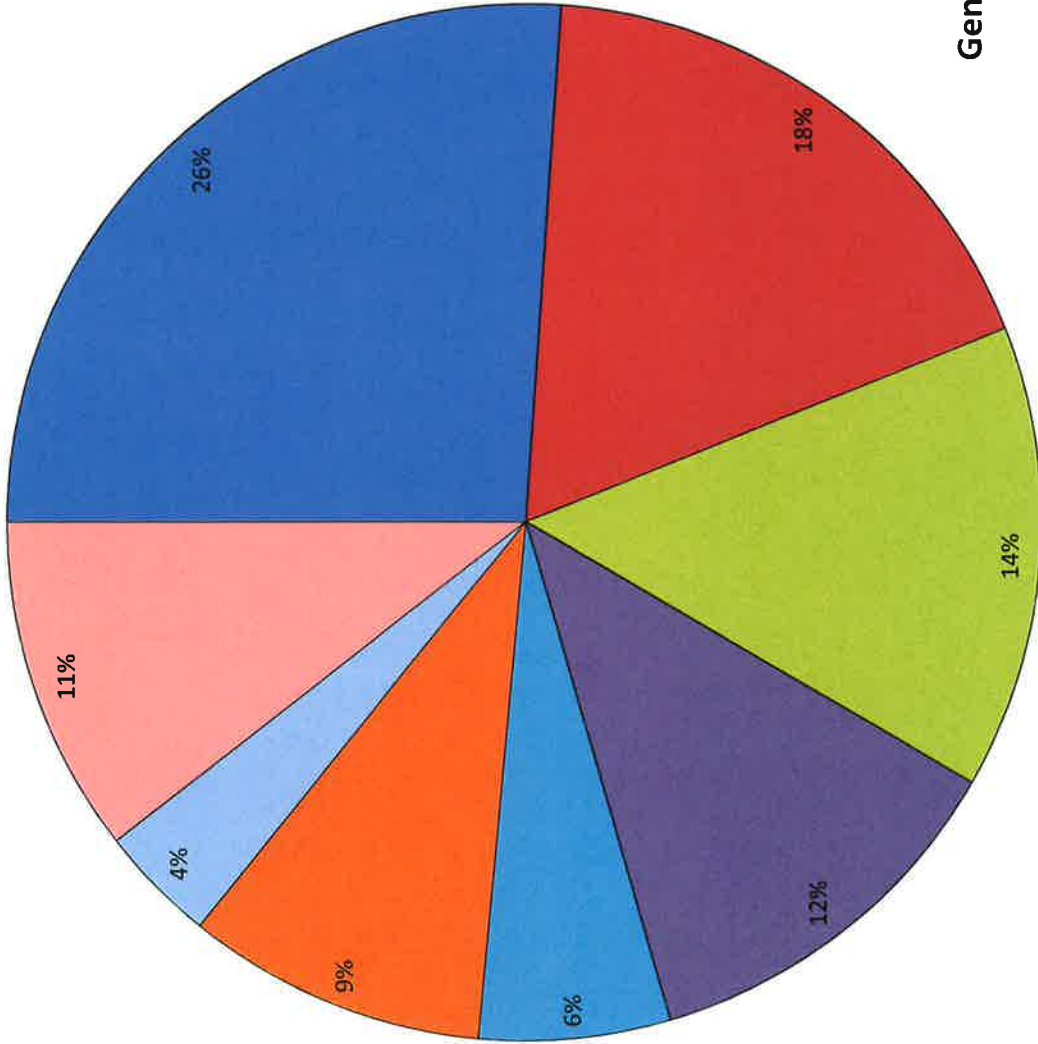
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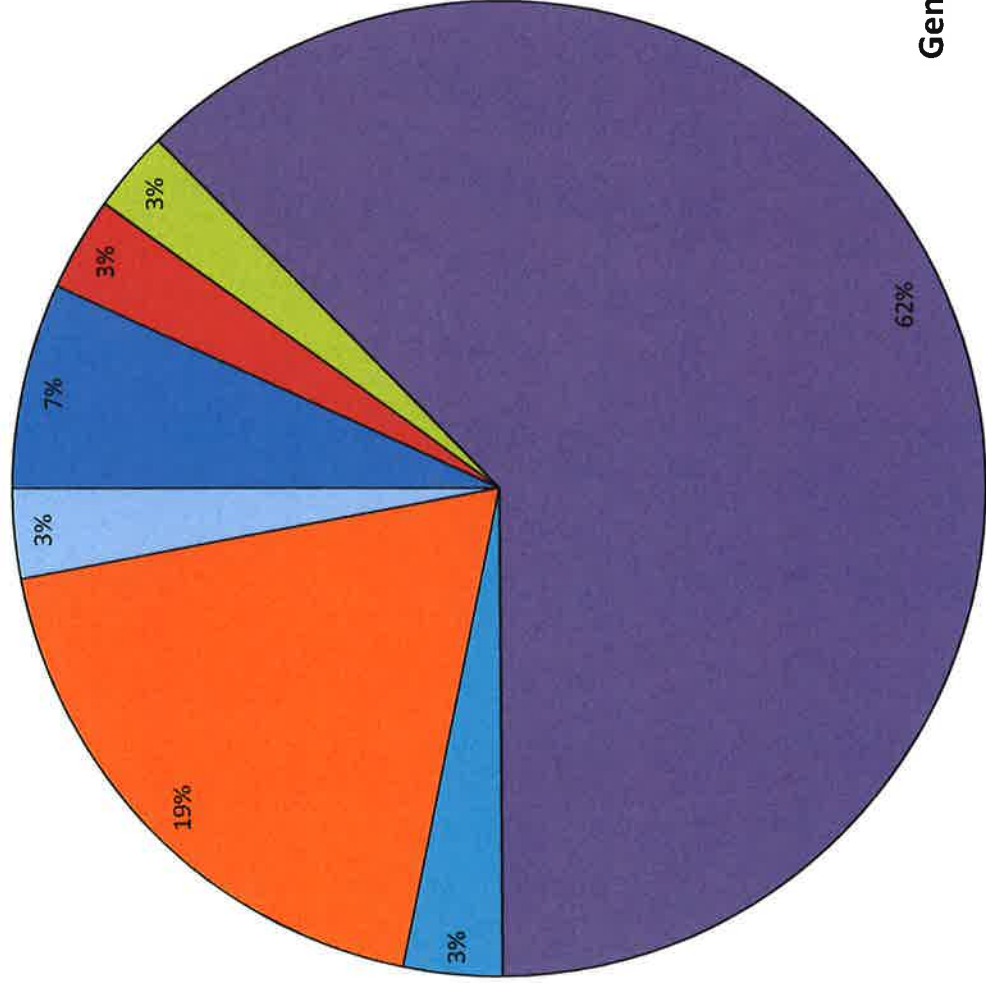
# General Fund Revenues FY 2017



- Property Tax
- Sales Tax
- Income Tax
- Utility Tax
- Other Taxes (Local Use, Replacement, etc.)
- Fines, Fees, Permits, and License
- Other (Misc., Interest, Grants, Expense Reimb.)
- Transfer In (Reserves)

General Fund Revenues = \$18,039,428

# General Fund Expenditures FY17



General Fund Expenditures = \$18,008,633

**GENERAL FUND**  
Amended March 22, 2016

**EXHIBIT A**

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Beginning Cash</b>		7,475,319	8,591,954	8,591,954	<b>8,695,147</b>
<b>General Administration</b>					
RE Property Tax	01-4-110-4010	1,820,935	1,832,148	1,832,148	1,840,576
Hotel / Motel Tax	01-4-110-4011	3,774	4,736	4,736	3,836
Auto Rental Tax	01-4-110-4012	7,071	5,760	5,760	6,000
Muni Infrastructure Maint	01-4-110-4013	169,623	171,600	171,600	177,600
State Income Tax	01-4-110-4100	2,484,441	2,532,915	2,532,915	2,609,670
Muni Sales Tax	01-4-110-4110	3,266,150	3,202,519	3,202,519	3,219,242
Sales Tax to Developer	01-4-110-4111	0	0	0	0
Local Use Tax	01-4-110-4112	492,691	496,349	496,349	601,247
Replacement Tax	01-4-110-4120	501,471	427,808	427,808	468,082
Repl Tax Dist to Pensions	01-4-110-4121	(255,962)	(257,241)	(257,241)	(264,958)
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	17,193	15,500	15,500	16,791
Liquor License & Fines	01-4-110-4210	122,000	66,000	66,000	102,450
Amusement Machine	01-4-110-4230	8,540	7,740	7,740	9,000
Court Fines	01-4-110-4400	480,921	360,000	360,000	375,000
Parking Fines	01-4-110-4410	5,822	9,000	9,000	7,764
Seized Vehicle Fee	01-4-110-4420	108,000	91,200	91,200	87,000
Engr Fees-Subdivision	01-4-110-4430	827	20,000	20,000	20,000
Video Gambling	01-4-110-4440	108,364	93,600	93,600	180,000
Franchise Fees	01-4-110-4450	254,160	254,717	254,717	261,613
Comcast Fees	01-4-110-4455	0	0	0	0
Death/Birth Certificates	01-4-110-4460	16,902	17,253	17,253	17,470
Accident/Fire Reports	01-4-110-4470	5,854	5,675	5,675	5,147
Annexation/Plat Fees	01-4-110-4471	0	20,000	20,000	20,000
Tipping Fees	01-4-110-4472	179,023	100,000	100,000	100,000
Interest Income	01-4-110-4600	25,220	16,000	16,000	28,000
Misc Revenues	01-4-110-4900	34,355	39,200	39,200	35,600
Heritage Days	01-4-110-4901	14,700	0	0	0
Historic Preservation: Fund Raising	01-4-110-4902	1,805	0	0	0
Historic Preservation: Grant Reimb.	01-4-110-4903	7,000	0	0	0
Operating Transfer in	01-4-110-9998	0	1,500,000	1,500,000	1,900,000
<b>Total General Administration Revenues</b>		<b>9,880,883</b>	<b>11,032,479</b>	<b>11,032,479</b>	<b>11,827,130</b>
Telecom Tax Rebate	01-5-110-4013	10,783	0	0	0
Salaries - Elected Officials	01-5-110-5000	207,328	207,623	207,623	207,623
Salaries - Regular - FT	01-5-110-5010	200,844	215,775	215,775	225,850
Group Health Insurance	01-5-110-5130	390,513	392,008	392,008	454,289
Health Ins Claims Paid (Dental)	01-5-110-5131	26,958	40,000	40,000	40,000
Group Life Insurance	01-5-110-5132	1,318	1,530	1,530	1,357
Unemployment Compensation	01-5-110-5136	0	0	0	0
Health Insurance Reimbursement	01-4-110-4540	(143,250)	(126,557)	(126,557)	(146,356)
Meeting & Conferences	01-5-110-5154	8,647	16,340	16,340	15,465
Subscriptions/Ed Materials	01-5-110-5156	1,029	600	600	600
<b>Gen Admin Personnel &amp; Benefit Expenses</b>		<b>704,170</b>	<b>747,319</b>	<b>747,319</b>	<b>798,828</b>
Repairs/Maint - Bldgs	01-5-110-6010	25,386	22,660	22,660	48,200
Repairs/Maint - Equip	01-5-110-6020	0	5,000	5,000	5,000
Legal	01-5-110-6110	6,542	13,800	13,800	12,900
Other Professional Services	01-5-110-6190	2,813	5,000	5,000	2,000
Grant Expenses (Ndev)	01-5-110-6191	0	0	0	0
Telephone	01-5-110-6200	47,564	15,500	15,500	13,840
Codification	01-5-110-6225	0	6,000	6,000	6,000
Other Communications	01-5-110-6290	6,504	4,300	4,300	4,760
<b>Gen Admin Contractual Expenses</b>		<b>88,809</b>	<b>72,260</b>	<b>72,260</b>	<b>92,700</b>

General Administration (cont)	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
Office Supplies	01-5-110-7020	50,099	77,970	77,970	62,900
Other Supplies	01-5-110-7800	6,608	7,000	7,000	7,350
Gen Admin Supplies Expenses		56,707	84,970	84,970	70,250
Miscellaneous Expense	01-5-110-7900	53,950	83,280	83,280	78,960
Reimb of Seized Vehicle Fee	01-5-110-7901	2,100	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	944,882	1,147,281	697,281	537,021
Total General Administration Expenses		1,850,617	2,135,110	1,685,110	1,577,759
<b>NET GENERAL ADMINISTRATION</b>		<b>8,030,266</b>	<b>8,897,369</b>	<b>9,347,369</b>	<b>10,249,371</b>
<b>General Fund - Audit Department</b>					
RE Taxes - Audit	01-4-130-4010	19,995	20,100	20,100	20,000
Accounting & Auditing	01-5-130-6100	29,100	35,000	35,000	33,000
<b>NET - AUDIT DEPARTMENT</b>		<b>(9,105)</b>	<b>(14,900)</b>	<b>(14,900)</b>	<b>(13,000)</b>
<b>General Fund - IMRF Department</b>					
IMRF Withheld	01-4-140-2013	0	0	0	0
RE Taxes - IMRF	01-4-140-4010	74,932	72,000	72,000	72,000
Replacement Tax	01-4-140-4120	89,393	90,000	90,000	92,535
Interest Income	01-4-140-4600	134	130	130	0
Expense Reimbursement	01-4-140-4940	19,981	19,291	19,291	20,543
Total IMRF Revenues		184,440	181,421	181,421	185,078
IMRF Premium Expense	01-5-140-5120	205,882	228,512	228,512	214,926
<b>NET - IMRF DEPARTMENT</b>		<b>(21,442)</b>	<b>(47,091)</b>	<b>(47,091)</b>	<b>(29,848)</b>
<b>General Fund - Social Security Department</b>					
RE Taxes - FICA/Med	01-4-150-4010	219,792	225,000	225,000	225,000
Expense Reimbursement	01-4-150-4940	122,085	129,171	129,171	132,152
Library Expense Reimbursement	01-4-150-4941	27,756	30,600	30,600	30,600
Total Soc Security Revenues		369,633	384,771	384,771	387,752
FICA Expense	01-5-150-5110	191,965	202,000	202,000	209,693
Medicare Expense	01-5-150-5112	120,503	130,000	130,000	137,489
Total Soc Security Expenses		312,468	332,000	332,000	347,182
<b>NET - SOCIAL SECURITY DEPT</b>		<b>57,165</b>	<b>52,771</b>	<b>52,771</b>	<b>40,570</b>
<b>General Fund - Liability Insurance Dept</b>					
RE Taxes - Ins Liability	01-4-160-4010	304,694	330,000	330,000	320,000
Expense Reimbursement	01-4-160-4940	248,508	252,825	252,825	0
Total Liability Insurance Revenues		553,202	582,825	582,825	320,000
Insurance Premium	01-5-160-6800	665,730	731,217	731,217	489,860
<b>NET - LIABILITY INSURANCE DEPT</b>		<b>(112,528)</b>	<b>(148,392)</b>	<b>(148,392)</b>	<b>(169,860)</b>

<b>Police Department</b>	<b>Account #</b>	<b>Actual FY 15</b>	<b>FY 16 Budget</b>	<b>REVISED Budget FY 16</b>	<b>FY 17 Budget Request</b>
RE Property Tax	01-4-210-4010	967,835	1,033,800	1,033,800	1,044,856
Grants	01-4-210-4150	63,298	69,334	69,334	49,000
Miscellaneous Revenues	01-4-210-4900	271,467	208,723	208,723	237,959
Expense Reimbursement	01-4-210-4940	13,394	0	0	0
<b>Total Police Department Revenues</b>		<b>1,315,994</b>	<b>1,311,857</b>	<b>1,311,857</b>	<b>1,331,815</b>
Salary - Regular - FT	01-5-210-5010	3,182,988	3,341,688	3,341,688	3,431,919
Overtime	01-5-210-5040	351,321	403,000	403,000	429,300
Police Pension	01-5-210-5122	947,866	1,013,800	1,013,800	1,024,856
Health Insurance	01-5-210-5130	637,215	750,941	750,941	800,348
Dental Insurance	01-5-210-5131	37,164	50,000	50,000	50,000
Unemployment	01-5-210-5136	8,781	0	0	0
Uniform Allowance	01-5-210-5140	60,189	64,636	64,636	64,886
Training	01-5-210-5152	63,139	63,505	63,505	64,555
<b>Police Dept Personnel &amp; Benefit Expenses</b>		<b>5,288,662</b>	<b>5,687,570</b>	<b>5,687,570</b>	<b>5,865,864</b>
Repair/Maint-Equipment	01-5-210-6020	0	11,345	11,345	7,425
Repair/Maint-Vehicles	01-5-210-6030	96,050	113,475	113,475	107,475
Telephone/Utilities	01-5-210-6200	37,113	45,768	45,768	42,790
Physical Exams	01-5-210-6810	240	4,270	4,270	4,270
Community Policing	01-5-210-6816	7,174	7,725	7,725	7,950
K 9 Program Expenses	01-5-210-6818	2,979	4,650	4,650	4,700
<b>Police Department - Contractual Expenses</b>		<b>143,556</b>	<b>187,233</b>	<b>187,233</b>	<b>174,610</b>
Office Supplies	01-5-210-7020	9,480	10,000	10,000	10,550
Gas & Oil	01-5-210-7030	139,668	151,000	151,000	120,000
Operating Supplies	01-5-210-7040	29,838	39,115	39,115	42,285
Miscellaneous Expense	01-5-210-7900	33,563	40,500	40,500	40,000
<b>Police Department - Supplies Expense</b>		<b>212,550</b>	<b>240,615</b>	<b>240,615</b>	<b>212,835</b>
Equipment	01-5-210-8200	19,499	36,710	36,710	50,245
Vehicles	01-5-210-8300	0	0	0	0
<b>Total Police Department Expenses</b>		<b>5,664,268</b>	<b>6,152,128</b>	<b>6,152,128</b>	<b>6,303,554</b>
<b>NET - POLICE DEPARTMENT</b>		<b>(4,348,274)</b>	<b>(4,840,271)</b>	<b>(4,840,271)</b>	<b>(4,971,739)</b>
<b>Public Safety Building Department</b>					
Salaries - Regular - FT	01-5-215-5010	537,835	633,185	633,185	657,952
Other (FICA & IMRF)	01-5-215-5079	108,750	120,000	120,000	146,263
Other Contractual Services	01-5-215-6890	199,226	170,776	170,776	230,000
<b>NET - PUBLIC SAFETY BLDG DEPT</b>		<b>(845,811)</b>	<b>(923,961)</b>	<b>(923,961)</b>	<b>(1,034,215)</b>

<b>Fire Department</b>	<b>Account #</b>	<b>Actual FY 15</b>	<b>FY 16 Budget</b>	<b>REVISED Budget FY 16</b>	<b>FY 17 Budget Request</b>
RE Property Tax	01-4-220-4010	742,382	738,100	738,100	816,892
Grants	01-4-220-4150	153,199	15,000	15,000	0
Miscellaneous Revenues	01-4-220-4900	33,287	15,000	15,000	25,000
Expense Reimbursement	01-4-220-4940	0	0	0	0
<b>Total Fire Department Revenues</b>		<b>928,868</b>	<b>768,100</b>	<b>768,100</b>	<b>841,892</b>
Salaries - Regular - FT	01-5-220-5010	1,908,887	2,046,645	2,046,645	2,047,477
Overtime	01-5-220-5040	334,289	197,250	197,250	203,250
Fire Pension	01-5-220-5124	722,406	721,600	721,600	796,892
Health Insurance	01-5-220-5130	348,945	424,242	424,242	458,233
Dental Insurance	01-5-220-5131	16,972	35,000	35,000	35,000
Unemployment Insurance	01-5-220-5136	0	0	0	0
Uniform Allowance	01-5-220-5140	38,383	34,000	34,000	35,500
Training	01-5-220-5152	30,672	29,650	29,650	30,540
<b>Fire Depart Personnel &amp; Benefits Expenses</b>		<b>3,400,553</b>	<b>3,488,387</b>	<b>3,488,387</b>	<b>3,606,892</b>
Repair/Maint-Bldg	01-5-220-6010	44,535	51,050	51,050	54,050
Repair/Maint-Vehicles	01-5-220-6030	70,804	55,200	55,200	54,200
Telephone/Utilities	01-5-220-6200	11,634	12,680	12,680	13,060
Physical Exams	01-5-220-6810	1,210	2,500	2,500	2,500
Fire Prevention	01-5-220-6822	4,910	4,650	4,650	10,000
<b>Fire Department - Contractual Expenses</b>		<b>133,093</b>	<b>126,080</b>	<b>126,080</b>	<b>133,810</b>
Office Supplies	01-5-220-7020	11,083	12,530	12,530	16,830
Gas & Oil	01-5-220-7030	21,643	23,700	23,700	20,000
Operating Supplies	01-5-220-7040	15,764	9,000	9,000	6,000
Miscellaneous Expense	01-5-220-7900	615	1,000	1,000	1,000
<b>Fire Department - Supplies Expenses</b>		<b>49,105</b>	<b>46,230</b>	<b>46,230</b>	<b>43,830</b>
Equipment	01-5-220-8200	58,553	51,000	51,000	50,530
<b>Total Fire Department Expenses</b>		<b>3,641,305</b>	<b>3,711,697</b>	<b>3,711,697</b>	<b>3,835,062</b>
<b>NET - FIRE DEPARTMENT</b>		<b>(2,712,437)</b>	<b>(2,943,597)</b>	<b>(2,943,597)</b>	<b>(2,993,170)</b>
<b>Police &amp; Fire Commission Department</b>					
Physical Exams	01-5-225-6810	13,630	17,391	17,391	18,750
Other Contractual Services	01-5-225-6890	31,396	5,483	5,483	8,835
<b>NET - POLICE &amp; FIRE COMMISSION</b>		<b>(45,026)</b>	<b>(22,874)</b>	<b>(22,874)</b>	<b>(27,585)</b>

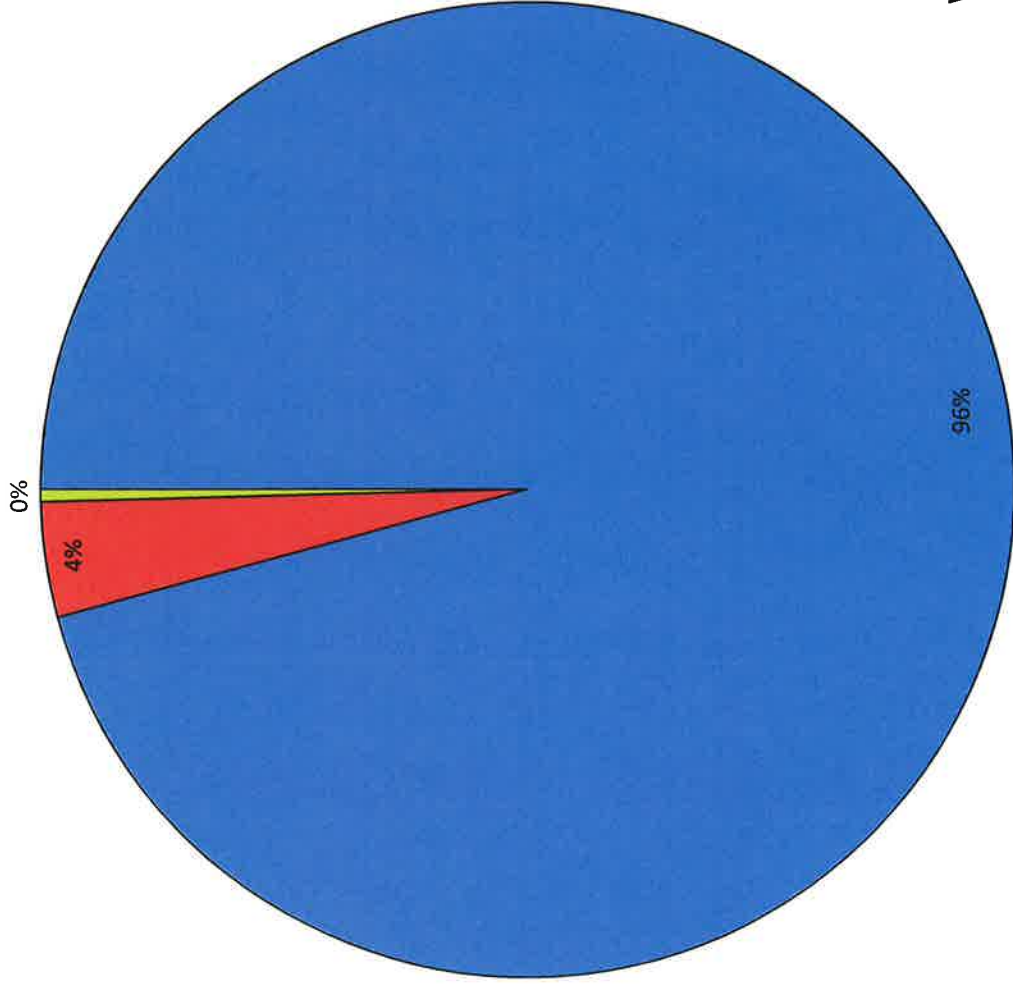


<b>Community Development</b>	<b>Account #</b>	<b>Actual FY 15</b>	<b>FY 16 Budget</b>	<b>REVISED Budget FY 16</b>	<b>FY 17 Budget Request</b>
Building Permits	01-4-230-4300	270,533	202,902	202,902	208,989
Electric Permits	01-4-230-4310	16,032	21,675	21,675	21,325
Electrician Certification Fees	01-4-230-4315	4,450	4,500	4,500	4,500
Plumbing Permits	01-4-230-4320	53,533	14,760	14,760	14,200
HVAC Permits	01-4-230-4330	4,451	9,440	9,440	5,310
Plan Review Fees	01-4-230-4340	42,624	33,155	33,155	34,149
Sidewalk/Lot Grading Fee	01-4-230-4350	1,020	1,820	1,820	1,575
Insulation Permits	01-4-230-4360	1,323	1,990	1,990	2,050
Zoning Review Fee	01-4-230-4370	2,845	4,049	4,049	3,430
Code Enforcement	01-4-230-4380	4,100	4,600	4,600	11,400
Other Permits	01-4-230-4390	4,043	7,865	7,865	5,690
Miscellaneous Revenues	01-4-230-4900	50	1,000	1,000	500
Expense Reimbursement	01-4-230-4940	5,016	5,967	5,967	0
Planning Fees	01-4-230-4950	0	0	0	9,000
Planning Misc.	01-4-230-4955	0	0	0	1,000
<b>Community Dev - Revenues</b>		<b>410,018</b>	<b>313,723</b>	<b>313,723</b>	<b>323,118</b>
Salaries- Regular - FT	01-5-230-5010	155,661	161,328	161,328	216,459
FICA	01-5-230-5079	31,226	32,151	32,151	16,559
IMRF	01-5-230-5120	0	0	0	27,955
Health Ins Expense	01-5-230-5130	29,761	36,972	36,972	70,269
Dental Insurance	01-5-230-5131	1,852	3,000	3,000	4,000
Unemployment	01-5-230-5136	0	0	0	0
Training	01-5-230-5152	2,124	4,500	4,500	6,000
<b>Building Dept Personnel &amp; Benefits Expense</b>		<b>220,624</b>	<b>237,951</b>	<b>237,951</b>	<b>341,242</b>
Repair/Maint - Equip	01-5-230-6020	1,938	3,500	3,500	5,000
Other Professional Services	01-5-230-6190	54,950	44,950	44,950	46,000
Telephone	01-5-230-6200	554	600	600	3,000
Postage	01-5-230-6210	614	1,000	1,000	1,500
Printing & Publishing	01-5-230-6220	957	1,500	1,500	1,750
<b>Building Department - Contractual Expenses</b>		<b>59,013</b>	<b>51,550</b>	<b>51,550</b>	<b>57,250</b>
Office Supplies	01-5-230-7020	4,651	4,460	4,460	5,960
Gas & Oil	01-5-230-7030	1,096	2,465	2,465	2,765
Miscellaneous Expense	01-5-230-7900	670	1,000	1,000	2,000
Operating Transfer Out	01-5-230-9999	0	0	0	0
<b>Building Department - Supplies Expenses</b>		<b>6,417</b>	<b>7,925</b>	<b>7,925</b>	<b>10,725</b>
<b>Total Building Department Expenses</b>		<b>286,054</b>	<b>297,426</b>	<b>297,426</b>	<b>409,217</b>
<b>NET - BUILDING DEPARTMENT</b>		<b>123,964</b>	<b>16,297</b>	<b>16,297</b>	<b>(86,099)</b>
<b>Civil Defense Department</b>					
RE Tax - Civil Defense	01-4-240-4010	7,096	7,000	7,000	7,000
Miscellaneous Revenues	01-4-240-4900	0	200	200	200
Miscellaneous Expense	01-5-240-7900	5,140	5,800	5,800	5,800
<b>NET - CIVIL DEFENSE DEPARTMENT</b>		<b>1,956</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>

<b>Street Department</b>	<b>Account #</b>	<b>Actual FY 15</b>	<b>FY 16 Budget</b>	<b>REVISED Budget FY 16</b>	<b>FY 17 Budget Request</b>
RE Tax - Road & Bridge	01-4-310-4010	328,267	300,000	300,000	300,000
Grants	01-4-310-4150	77,500	0	0	0
Sidewalk/Driveway/Lot Grading	01-4-310-4350	960	1,800	1,800	1,800
Miscellaneous Revenues	01-4-310-4900	3,891	0	0	0
Expense Reimbursement	01-4-310-4940	31,452	0	0	10,000
Expense Reimbursement	01-5-310-4940	97,870	15,000	15,000	10,000
<b>Street Department - Revenues</b>		<b>539,939</b>	<b>316,800</b>	<b>316,800</b>	<b>321,800</b>
Salaries - Regular - FT	01-5-310-5010	542,624	597,790	597,790	588,550
Overtime	01-5-310-5040	38,463	40,000	40,000	40,000
Health Insurance	01-5-310-5130	185,333	194,398	194,398	217,123
Uniform Allowance	01-5-310-5140	12,776	15,000	15,000	15,000
Training	01-5-310-5152	489	1,500	1,500	1,500
<b>Street Dept - Personnel &amp; Benefits Expenses</b>		<b>779,684</b>	<b>848,688</b>	<b>848,688</b>	<b>862,173</b>
Repair/Maint - Storm Drain	01-5-310-6001	17,126	25,000	25,000	25,000
Repair/Maint - St/Parking Lot	01-5-310-6002	102,843	90,500	90,500	90,500
Repair/Maint - Sidewalk/Curb	01-5-310-6003	69,111	40,000	40,000	50,000
Repair/Maint - Building	01-5-310-6010	12,824	15,000	15,000	15,000
Repair/Maint - Equipment	01-5-310-6020	133,041	130,000	130,000	130,000
Repair/Maint - Traffic Signal	01-5-310-6024	36,832	33,000	33,000	43,000
Telephone/Utilities	01-5-310-6200	5,809	6,000	6,000	6,000
Leaf Clean-up/Removal	01-5-310-6826	551	15,000	15,000	15,000
<b>Street Department - Contractual Expenses</b>		<b>378,138</b>	<b>354,500</b>	<b>354,500</b>	<b>374,500</b>
Maintenance Supplies	01-5-310-7010	0	0	0	0
Office Supplies	01-5-310-7020	3,068	6,400	6,400	6,600
Gas & Oil	01-5-310-7030	77,964	85,000	85,000	85,000
Operating Supplies	01-5-310-7040	18,417	16,000	16,000	20,000
Miscellaneous Expense	01-5-310-7900	100,776	2,100	2,100	0
<b>Street Department - Supplies Expenses</b>		<b>200,226</b>	<b>109,500</b>	<b>109,500</b>	<b>111,600</b>
Equipment	01-5-310-8200	0	0	0	0
<b>Total Street Department Expenses</b>		<b>1,358,048</b>	<b>1,312,688</b>	<b>1,312,688</b>	<b>1,348,273</b>
<b>NET - STREET DEPARTMENT</b>		<b>(818,109)</b>	<b>(995,888)</b>	<b>(995,888)</b>	<b>(1,026,473)</b>
<b>Street Lighting</b>					
RE Tax - Street Lighting	01-4-330-4010	209,794	210,000	210,000	210,000
Expense Reimbursement	01-5-330-4940	0	0	0	0
Repair/ Maint - Street Light	01-5-330-6022	40,782	20,000	20,000	20,000
Street Lighting - Electricity	01-5-330-6310	253,789	320,000	320,000	330,000
<b>NET - STREET LIGHTING</b>		<b>(84,777)</b>	<b>(130,000)</b>	<b>(130,000)</b>	<b>(140,000)</b>

	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Garbage Department</b>					
RE Tax - Refuse/Landfill	01-4-335-4010	61,946	65,000	65,000	45,000
Miscellaneous Revenues	01-4-335-4900	0	0	0	0
Miscellaneous Expenses	01-5-335-7900	77,932	71,000	71,000	51,000
<b>NET - GARBAGE DEPARTMENT</b>		<b>(15,986)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>(6,000)</b>
<b>Forestry Department</b>					
RE Tax - Forestry	01-4-340-4010	39,963	40,000	40,000	40,000
Miscellaneous Revenues	01-4-340-4900	0	0	0	0
Forestry Department Revenues		39,963	40,000	40,000	40,000
Tree Removal or Purchase	01-5-340-6850	88,381	100,000	100,000	100,000
Miscellaneous Expense	01-5-340-7900	0	1,000	1,000	1,000
Forestry Department Expenses		88,381	101,000	101,000	101,000
<b>NET - FORESTRY DEPARTMENT</b>		<b>(48,418)</b>	<b>(61,000)</b>	<b>(61,000)</b>	<b>(61,000)</b>
<b>Engineering Department</b>					
Repair/ Maint - Vehicles	01-5-360-6030	0	0	0	0
Engineering	01-5-360-6140	11,374	26,300	26,300	27,000
Subdivision Expense	01-5-360-6824	3,409	20,000	20,000	10,000
Office Supplies	01-5-360-7020	5,000	8,600	8,600	8,900
Gas & Oil	01-5-360-7030	0	0	0	0
<b>NET - ENGINEERING DEPARTMENT</b>		<b>(19,783)</b>	<b>(54,900)</b>	<b>(54,900)</b>	<b>(45,900)</b>
<b>Health / Social Services</b>					
Council on Aging	01-5-410-6830	23,000	23,000	23,000	33,000
Demolition / Nuisance	01-5-410-6832	1,076	5,000	5,000	5,000
<b>NET - HEALTH / SOCIAL SERVICES</b>		<b>(24,076)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(38,000)</b>
<b>Economic Development</b>					
Planning Dept Services	01-5-610-6150	89,715	72,750	72,750	55,500
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	5,000
Historic Preservation	01-5-610-6844	8,030	7,850	7,850	12,800
<b>NET - ECONOMIC DEVELOPMENT</b>		<b>(173,745)</b>	<b>(159,600)</b>	<b>(159,600)</b>	<b>(146,300)</b>
<b>Utility Tax</b>					
Utility Tax - Electric	01-4-751-4131	1,502,789	1,498,117	1,498,117	1,486,787
Utility Tax - Gas	01-4-751-4132	434,307	368,553	368,553	342,321
Utility Tax - Telephone	01-4-751-4133	334,566	345,160	345,160	349,535
Utility Tax Revenues		2,271,662	2,211,830	2,211,830	2,178,643
Columbia Ave (transfer to Capital)	01-5-751-8040	0	0	450,000	450,000
Downtown Streetscape	01-5-751-8052	5,060	700,000	700,000	700,000
Downtown Pavement Project	01-5-751-8054	0	0	0	500,000
Utility Tax Expenses		5,060	700,000	1,150,000	1,650,000
<b>NET - UTILITY TAX</b>		<b>2,266,602</b>	<b>1,511,830</b>	<b>1,061,830</b>	<b>528,643</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>16,793,433</b>	<b>17,446,106</b>	<b>17,446,106</b>	<b>18,039,428</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>15,592,995</b>	<b>17,342,913</b>	<b>17,342,913</b>	<b>18,008,633</b>
<b>NET REV OVER (UNDER) EXP</b>		<b>1,200,438</b>	<b>103,193</b>	<b>103,193</b>	<b>30,795</b>
<b>Ending Cash</b>		<b>8,591,954</b>	<b>8,695,147</b>	<b>8,695,147</b>	<b>6,825,942</b>

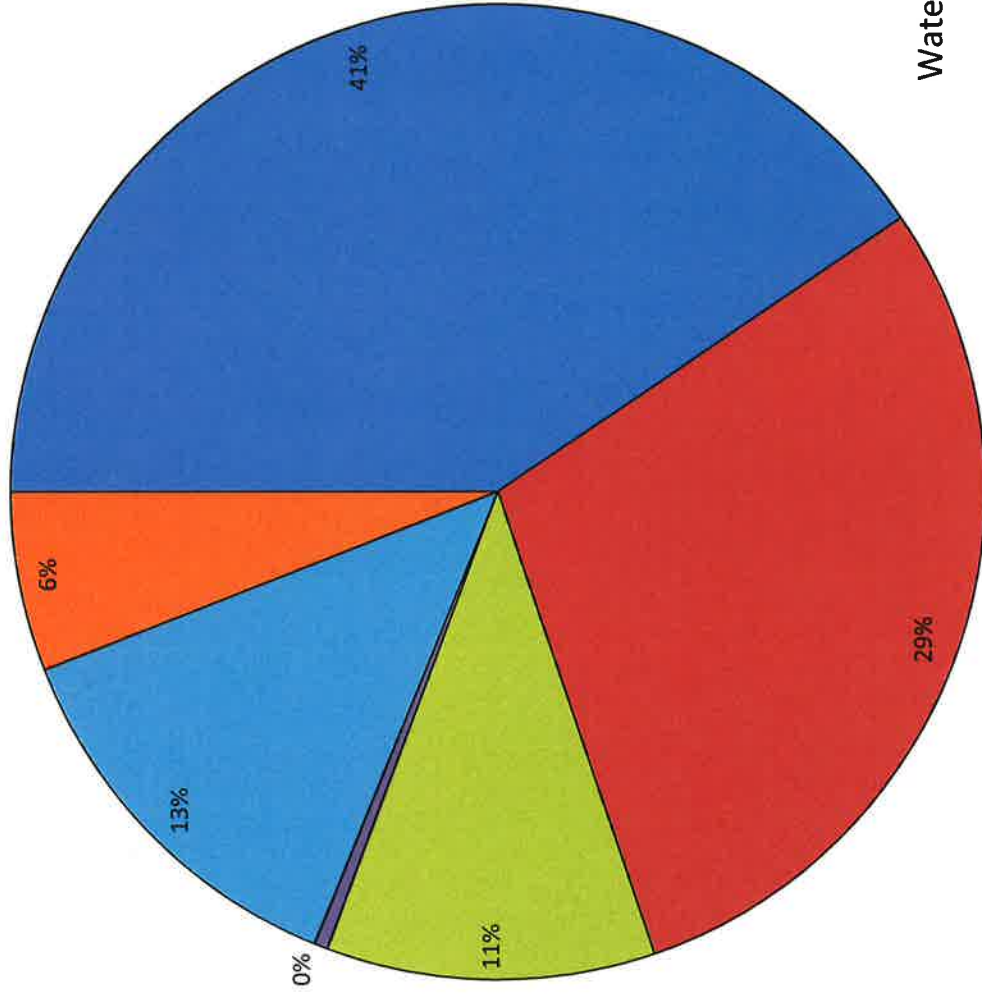
# Water Department Revenues FY 17



■ Water Consumption  
■ Meters Sold  
■ Other Services

Water Department Revenues = \$2,388,373

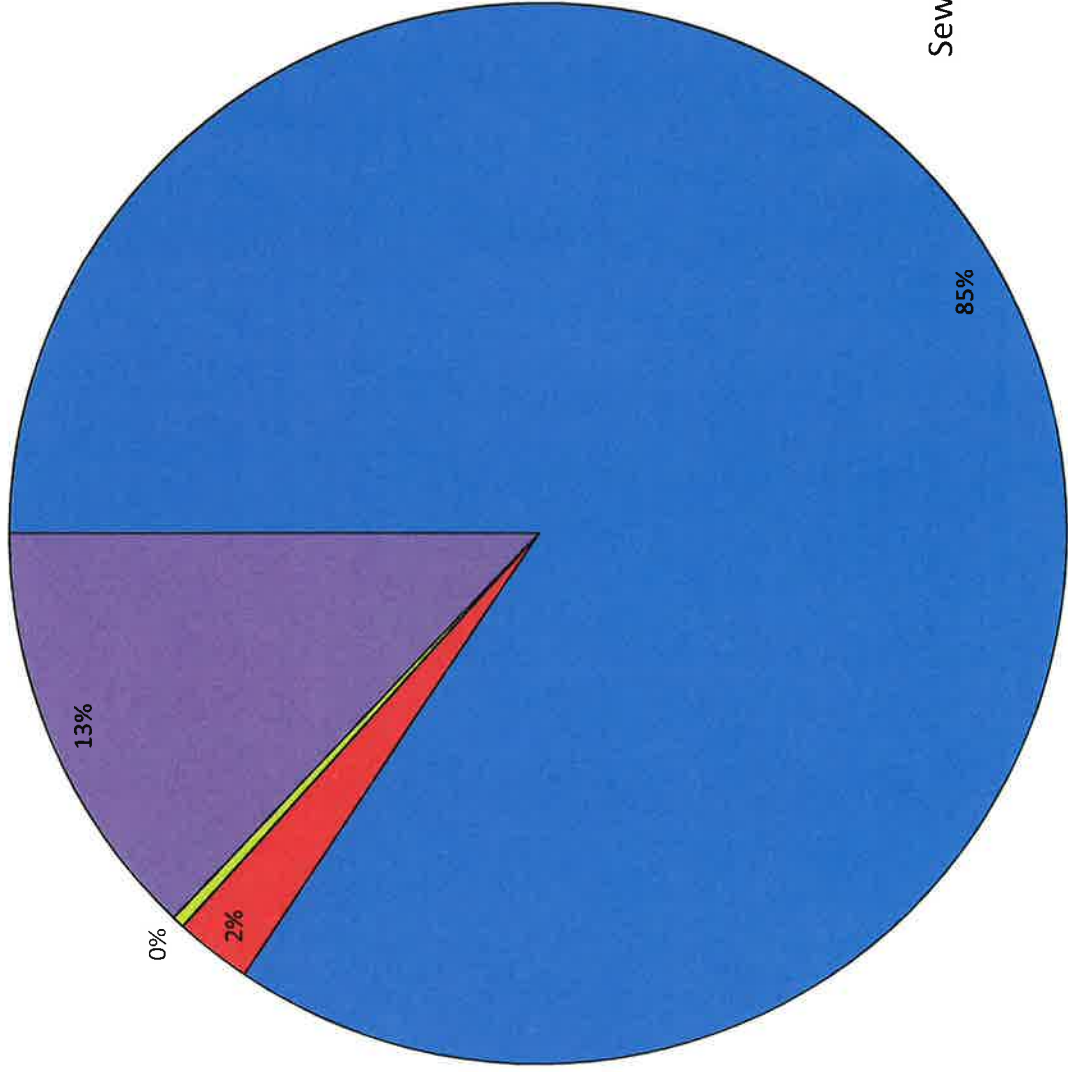
# Water Department Expenditures FY 17



Water Department Expenditures = \$2,370,642

<b>WATER / SEWER FUND</b>		Actual	FY 16	REVISED	<b>FY 17</b>
Line Item	Account #	FY 15	Budget	Budget	<b>Budget</b>
				FY 16	<b>Request</b>
<b>Beginning Cash &amp; Investments - Fund</b>		10,998,090	9,820,432	9,820,432	9,805,943
<b>Water / Sewer General Administration</b>					
<b>Beginning Cash &amp; Investments</b>		72,924	75,456	75,456	75,456
Miscellaneous Revenues	61-4-110-4900	2,532	0	0	0
<b>Ending Cash</b>		75,456	75,456	75,456	<b>75,456</b>
=====					
<b>Water Department</b>					
<b>Beginning Cash &amp; Investments</b>		989,241	1,080,017	1,080,017	604,959
Water Consumption	61-4-810-4500	2,257,557	2,277,155	2,277,155	2,287,373
Dep on Agr - Westhills	61-4-810-4521	13,558	0	0	0
Meters Sold	61-4-810-4530	92,723	90,700	90,700	91,000
Other Services	61-4-810-4590	8,202	10,000	10,000	10,000
Miscellaneous Revenues	61-4-810-4900	164	0	0	0
Expense Reimbursement	61-4-810-4940	11,804	0	0	0
Operating Transfers-in (Reserves)	61-4-810-9998	0	763,000	763,000	0
<b>Total Water Department Revenues</b>		2,384,009	3,140,855	3,140,855	<b>2,388,373</b>
Salaries - Regular - FT	61-5-810-5010	518,051	595,136	595,136	571,634
Overtime	61-5-810-5040	33,212	45,000	45,000	38,000
FICA	61-5-810-5079	0	0	0	44,567
IMRF	61-5-810-5120	132,539	128,012	128,012	84,952
Group Health Insurance	61-5-810-5130	180,142	190,035	190,035	207,334
Uniform Allowance	61-5-810-5140	10,286	14,100	14,100	14,100
Rep & Maint - Infrastructure	61-5-810-6000	69,706	52,500	52,500	63,900
Rep & Maint - Buildings	61-5-810-6010	14,626	66,500	66,500	24,500
Rep & Maint - Equipment	61-5-810-6020	28,846	47,520	47,520	8,000
Rep & Maint - Vehicles	61-5-810-6030	26,155	16,000	16,000	20,000
Rep & Maint - Contractual	61-5-810-6040	68,375	100,000	100,000	85,000
Other Professional Services	61-5-810-6190	1,477	11,000	11,000	11,000
Telephone	61-5-810-6200	6,758	8,000	8,000	9,500
Postage	61-5-810-6210	16,073	19,000	19,000	19,000
Utilities	61-5-810-6300	261,938	318,750	318,750	300,000
Office Equip Rental/Maint	61-5-810-6410	13,745	30,730	30,730	31,000
Liability Insurance	61-5-810-6800	105,070	115,577	115,577	122,000
Lab Expense	61-5-810-6812	26,966	33,200	33,200	33,200
Office Supplies	61-5-810-7020	8,629	9,400	9,400	9,400
Gas & Oil	61-5-810-7030	23,099	23,000	23,000	23,000
Operating Supplies	61-5-810-7040	51,273	63,000	63,000	63,000
Chemicals	61-5-810-7050	89,263	102,000	102,000	105,000
Meters	61-5-810-7060	129,909	198,000	198,000	25,000
Bad Debt Expense	61-5-810-7850	3,804	2,000	2,000	2,000
Miscellaneous Expenses	61-5-810-7900	6,961	10,250	10,250	8,750
Equipment	61-5-810-8200	2,485	0	0	0
Transfer Out	61-5-810-9999	0	500,000	500,000	0
Depreciaton Set Aside		288,061	296,703	296,703	305,604
Bond Pmt Set Aside		183,175	120,500	120,500	141,200
<b>Total Water Department Expenses</b>		2,300,626	3,115,914	3,115,913	<b>2,370,642</b>
<b>Net Water Department</b>		83,383	24,941	24,942	<b>17,731</b>
Change in Accounts Receivable (YTD)		7,393			
<b>Ending Cash &amp; Investments</b>		1,080,017	604,958	604,959	<b>622,690</b>

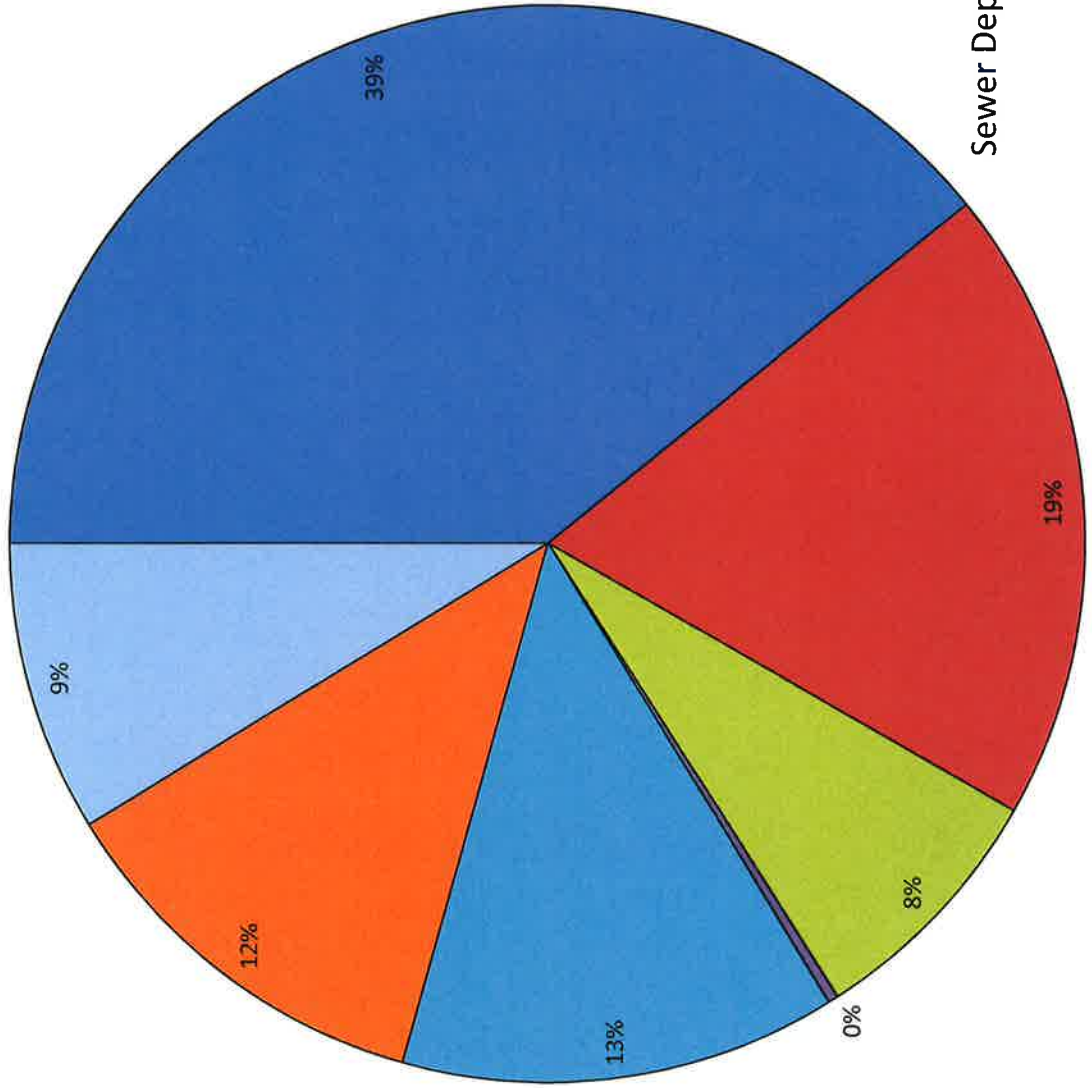
# Sewer Department Revenues FY17



- Sewer Consumption
- Meters Sold
- Other Services
- Transfer In (Reserves)

Sewer Department Revenue = \$3,875,187

# Sewer Department Expenditures FY17



Sewer Department Expenditures = \$3,804,304

- Personnel and Benefits
- Contractual Services
- Supplies
- Other (Bad Debt, Miscellaneous)
- Transfer Out (Depreciation)
- Depreciation Set Aside
- Bond Payment Set Aside



Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Sewer Department</b>					
<b>Beginning Cash &amp; Investments</b>		531,620	1,055,724	1,055,724	1,171,172
Sewer Consumption	61-4-820-4500	3,428,139	3,255,695	3,255,695	3,269,987
Dep on Agr - Westhills	61-4-820-4521	7,193	0	0	0
Meters Sold	61-4-820-4530	91,417	90,700	90,700	91,000
Other Services	61-4-820-4590	55,958	14,200	14,200	14,200
Miscellaneous Revenues	61-4-820-4900	68,904	0	0	0
Expense Reimbursement	61-4-820-4940	24,585	0	0	0
Operating Transfers-In (Reserves)	61-4-820-9998	0	2,191,000	2,191,000	500,000
<b>Total Sewer Department Revenues</b>		3,676,195	5,551,595	5,551,595	<b>3,875,187</b>
Salaries - Regular - FT	61-5-820-5010	607,992	671,757	671,757	585,057
Overtime	61-5-820-5040	52,761	55,000	55,000	55,000
FICA	61-5-820-5079	0	0	0	46,894
IMRF	61-5-820-5120	130,567	140,448	140,448	89,461
Group Health Insurance	61-5-820-5130	196,517	206,987	206,987	211,439
Dental Insurance	61-5-820-5131	114	0	0	0
Uniform Allowance	61-5-820-5140	14,850	15,500	15,500	15,500
Travel	61-5-820-5151	2,554	0	0	0
Rep & Maint - Lift Stations	61-5-820-6005	55,535	16,500	16,500	16,500
Rep & Maint - Buildings	61-5-820-6010	129,493	1,193,000	1,193,000	103,000
Rep & Maint - Equipment	61-5-820-6020	6,315	0	0	0
Rep & Maint - Vehicles	61-5-820-6030	26,587	23,000	23,000	23,000
Rep & Maint - Contractual	61-5-820-6040	1,152	5,000	5,000	0
Other Professional Services	61-5-820-6190	38,344	54,300	54,300	73,500
Telephone	61-5-820-6200	19,452	13,500	13,500	13,500
Postage	61-5-820-6210	16,072	15,000	15,000	15,000
Utilities	61-5-820-6300	249,646	248,000	248,000	248,000
Office Equip Rental / Maint	61-5-820-6410	5,464	11,400	11,400	6,800
Liability Insurance	61-5-820-6800	124,771	137,248	137,248	144,110
Lab Expense	61-5-820-6812	49,884	56,000	56,000	56,000
Sludge Disposal	61-5-820-6814	9,587	9,700	9,700	9,700
Office Supplies	61-5-820-7020	10,944	8,700	8,700	8,700
Gas & Oil	61-5-820-7030	28,958	40,000	40,000	40,000
Operating Supplies	61-5-820-7040	9,500	12,000	12,000	12,000
Chemicals	61-5-820-7050	82,992	108,000	108,000	108,000
Meters	61-5-820-7060	12,952	371,000	371,000	25,000
Bad Debt Expense	61-5-820-7850	5,585	2,000	2,000	4,000
Miscellaneous Expense	61-5-820-7900	18,975	4,900	4,900	5,000
Equipment	61-5-820-8200	0	0	0	0
Operating Transfer Out	61-5-820-9999	0	500,000	500,000	500,000
		1,907,563	3,918,940	3,918,940	<b>2,415,161</b>
<b>Collection System Expenses</b>					
Salaries - Regular - FT	61-5-830-5010	262,073	268,580	268,580	281,331
Overtime	61-5-830-5040	23,235	30,000	30,000	30,000
FICA	61-5-820-5079	0	0	0	23,817
IMRF	61-5-820-5120	62,082	67,009	67,009	46,139
Group Health Ins	61-5-820-5130	83,149	88,067	88,067	98,705
Uniform Allowance	61-5-830-5140	3,402	6,600	6,600	6,600
Rep & Maint - Infrastructure	61-5-830-6000	11,725	207,000	207,000	32,000
Rep & Maint - Equipment	61-5-830-6020	335	8,000	8,000	8,000
Rep & Maint - Vehicles	61-5-830-6030	32,430	13,000	13,000	13,000
Office Equip Rent/Maint	61-5-830-6410	10,141	30,090	30,090	30,300
Gas & Oil	61-5-830-7030	11,542	12,500	12,500	12,500

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
Operating Supplies	61-5-830-7040	13,495	18,500	18,500	18,500
Misc. Expense	61-5-830-7900	699	2,600	2,600	2,900
Equipment	61-5-830-8200	2,485	80,000	80,000	0
Depreciation Set Aside		426,954	439,763	439,763	452,956
Bond Pmt Set Aside		308,175	245,500	245,500	332,395
<b>Total Sewer Department Expenses</b>		<b>3,159,484</b>	<b>5,436,149</b>	<b>5,436,147</b>	<b>3,804,304</b>
Net Sewer Department		516,711	115,446	115,448	<b>70,883</b>
Change in Accounts Receivable		7,393	0	0	0
<b>Ending Cash &amp; Investments</b>		<b>1,055,724</b>	<b>1,171,170</b>	<b>1,171,172</b>	<b>742,055</b>
=====					
<b>Bond Reserves (necessary per bond ordinances)</b>					
<b>Beginning Cash &amp; Investments</b>		583,428	585,160	585,160	585,160
Interest Income		1,732	0	0	0
<b>Ending Cash &amp; Investments</b>		<b>585,160</b>	<b>585,160</b>	<b>585,160</b>	<b>585,160</b>
=====					
<b>Connection Fees / Deposits on Agreement Accounting</b>					
<b>Beginning Cash &amp; Investments</b>		6,292,251	4,005,993	4,005,993	4,574,793
<b>Sources</b>					
Interest Income		15,420	20,000	20,000	20,000
Connection Fees	61-4-810-4510	73,033	24,000	24,000	24,000
Deposits on Agreement	61-4-810-4520	11,935	5,000	5,000	5,000
Connection Fees	61-4-820-4510	62,371	28,800	28,800	28,800
Deposits on Agreement	61-4-820-4520	21,737	10,000	10,000	10,000
Connection Fee Set-Aside		0	1,000,000	1,000,000	0
<b>TOTAL Sources</b>		<b>184,497</b>	<b>1,087,800</b>	<b>1,087,800</b>	<b>87,800</b>
<b>Uses</b>					
Construction in Progress - Water		109,509	519,000	519,000	0
Construction in Progress - Sewer		0	0	0	0
Building	61-1730	2,361,246	0	0	0
Equip & Vehicles - 1750	61-1750	0	0	0	0
Building		0	0	0	0
<b>TOTAL Uses</b>		<b>2,470,755</b>	<b>519,000</b>	<b>519,000</b>	<b>0</b>
<b>Ending Cash &amp; Investments</b>		<b>4,005,993</b>	<b>4,574,793</b>	<b>4,574,793</b>	<b>4,662,593</b>

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Depreciation Funding</b>					
<b>Beginning Cash &amp; Investments</b>		2,291,953	2,777,209	2,777,209	2,093,675
<b>Sources</b>					
Interest Income		12,465	15,000	15,000	15,000
Loan Funds & Grant Funds		0	0	0	0
Misc.		20,549	0	0	0
Depreciation set aside - Water (for Plant)		79,928	82,326	82,326	84,796
Depreciation set aside - Water (for System)		208,133	214,377	214,377	220,808
Depreciation set aside - Sewer (for System)		141,437	145,680	145,680	150,050
Depreciation set aside - Sewer (for Repl)		285,517	294,083	294,083	802,905
<b>TOTAL Sources</b>		<b>748,029</b>	<b>751,466</b>	<b>751,466</b>	<b>1,273,559</b>
<b>Uses</b>					
Construction in Progress - Water		0	0	0	100,000
Construction in Progress - Sewer		173,949	1,385,000	1,385,000	1,200,000
Equipment & Vehicles		88,823	50,000	50,000	330,000
Buildings		0	0	0	0
<b>TOTAL Uses</b>		<b>262,773</b>	<b>1,435,000</b>	<b>1,435,000</b>	<b>1,630,000</b>
<b>Ending Cash &amp; Investments</b>		2,777,209	2,093,675	2,093,675	<b>1,737,234</b>
=====					
<b>Bond Payments Accounting</b>					
<b>Beginning Cash &amp; Investments</b>		236,673	240,872	240,872	200,231
<b>Sources</b>					
Interest Income		2,100	2,500	2,500	2,500
Bond Proceeds	61-4-110-4901	0	0	0	0
Operating Transfer In	61-4-110-9998	0	0	0	0
Bond Pmt Set Aside		491,350	365,500	365,500	473,595
<b>TOTAL Sources</b>		<b>493,450</b>	<b>368,000</b>	<b>368,001</b>	<b>476,095</b>
<b>Uses</b>					
Debt Serv - Principal	61-5-110-8910	422,401	349,816	349,816	501,068
Debt Serv - Interest	61-5-110-8920	66,849	58,301	58,301	52,924
Fiscal Charges	61-5-110-8930	0	525	525	525
Bond Issuance Cost	61-5-110-9031	0	0	0	0
<b>TOTAL Uses</b>		<b>489,250</b>	<b>408,642</b>	<b>408,642</b>	<b>554,517</b>
<b>Ending Cash &amp; Investments</b>		240,872	200,231	200,231	<b>121,809</b>
Gross Revenues (excludes set asides)		6,284,079	9,797,750	9,797,751	<b>6,368,860</b>
Gross Expenditures (excludes set asides)		7,476,523	9,812,239	9,812,236	<b>7,127,308</b>
<b>NET CASH FLOW</b>		<b>(1,192,444)</b>	<b>(14,489)</b>	<b>(14,485)</b>	<b>(758,448)</b>
Change in Accounts Receivable		14,786	0	0	0
<b>Ending Cash &amp; Investments - Fund</b>		<b>9,820,432</b>	<b>9,805,943</b>	<b>9,805,947</b>	<b>9,047,495</b>

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Motor Fuel Tax Fund #10</b>					
Cash Balance - beginning		651,143	831,001	831,001	698,923
<b>Revenues</b>					
State Allotment	10-4-310-4140	614,676	608,923	608,923	647,500
IL Jobs Now		204,384	0	0	0
Interest on Investments	10-4-310-4600	680	0	0	656
Misc Revenues	10-4-310-4900	56,199	24,000	24,000	29,000
Total Revenues		875,939	632,923	632,923	<b>677,156</b>
<b>Expenditures</b>					
Street Maintenance	10-5-310-6000	156,872	200,000	200,000	220,000
Contracted Work	10-5-310-6000	539,209	565,000	565,000	465,000
Miscellaneous Expenditures	10-5-310-7900	0	0	0	0
Total Expenditures		696,081	765,000	765,000	<b>685,000</b>
Cash Balance - ending		831,001	698,923	698,923	<b>691,079</b>

<b>Kishwaukee TIF Fund #13</b>					
Cash Balance - beginning		242,610	243,895	243,895	233,895
<b>Revenues</b>					
Property Taxes	13-4-110-4010	20,977	30,000	30,000	22,000
Interest Income	13-4-110-4600	0	0	0	0
Misc Revenue	13-4-110-4900	7	0	0	0
Total Revenues		20,985	30,000	30,000	<b>22,000</b>
<b>Expenditures</b>					
Tax Increment Dist - Int	13-5-110-8920	7,506	22,700	22,700	7,208
Tax Increment Dist - Prin	13-5-110-8930	11,827	12,300	12,300	12,792
Other Contractual Services	13-5-110-6890	0	0	0	0
Miscellaneous Expense	13-5-110-7900	367	5,000	5,000	0
Total Expenditures		19,700	40,000	40,000	<b>20,000</b>
Cash Balance - ending		243,895	233,895	233,895	<b>235,895</b>

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Belv Mall TIF Bond/Interest Fund #14</b>					
Cash Balance - beginning		23,719	93	93	93
<b>Revenues</b>					
Property Tax	14-4-110-4010	0	0	0	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		0	0	0	0
<b>Expenditures</b>					
Miscellaneous Expense	14-5-110-7900	0	0	0	0
Bond Interest Paid	14-5-110-8920	23,626	0	0	0
Bond Principal Paid	14-5-110-8930	0	0	0	0
Total Expenditures		23,626	0	0	0
Cash Balance - ending		93	93	93	93

<b>Kishwaukee II TIF Fund #15</b>					
Cash Balance - beginning		4,915	4,915	4,915	4,915
<b>Revenues</b>					
Property Tax	15-4-110-4010	0	0	0	0
Interest Income	15-4-110-4600	0	0	0	0
Total Revenues		0	0	0	0
<b>Expenditures</b>					
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	4,915	4,915	4,915

<b>Sp Serv Areas #s 2 &amp; 3 (Farmington Fields) Fund #16</b>					
Cash Balance - beginning		35,617	28,085	28,085	19,085
<b>Revenues</b>					
Property Tax	16-4-110-4010	12,140	16,000	16,000	18,000
Interest Income	16-4-110-4600	0	0	0	0
Total Revenues		12,140	16,000	16,000	18,000
<b>Expenditures</b>					
Maintenance Expense	16-5-110-6090	19,190	24,000	24,000	26,000
Misc Expense	16-5-110-7900	482	1,000	1,000	1,000
Total Expenditures		19,672	25,000	25,000	27,000
Cash Balance - ending		28,085	19,085	19,085	10,085

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Library Operations Fund #18</b>					
Cash Balance - beginning		498,204	504,189	504,189	504,189
<b>Revenues</b>					
Property Tax	18-4-510-4010	660,423	660,000	660,000	676,354
Replacement Taxes	18-4-510-4120	38,865	25,000	25,000	40,231
Fines, Fees, and Gifts	18-4-510-44XX	45,908	61,000	61,000	59,000
Grant Proceeds	18-4-510-4150	33,611	26,000	26,000	26,000
Other Revenues		96,121	80,000	80,000	53,415
Total Revenues		874,928	852,000	852,000	855,000
<b>Expenditures</b>					
Salaries	18-5-510-50XX	375,021	377,227	377,227	384,770
Book Periodicals, A V	18-5-510-73XX	115,901	105,500	105,500	107,926
Utilities	18-5-510-6300	3,450	13,600	13,600	5,000
Computer Equip/Upgrades	18-5-510-62XX	30,810	36,000	36,000	36,000
Machine Rental	18-5-510-6410	5,923	5,950	5,950	5,950
Supplies	18-5-510-7020	21,552	23,000	23,000	23,000
Insurance	18-5-510-6800	58,609	71,019	71,019	89,000
Maintenance/Repair	18-5-510-6010	61,313	43,974	43,974	44,000
Other Expenditures	18-5-510-7900	196,364	175,730	175,730	159,354
Total Expenditures		868,943	852,000	852,000	855,000
Audit Adjustments					
Cash balance - ending		504,189	504,189	504,189	504,189

#### **CAPITAL PROJECTS FUND #41**

<b>Public Benefit Account</b>					
Cash Balance - beginning		403,362	724,468	724,468	1,174,468
<b>Revenues</b>					
Property Tax	41-4-110-4010	39,963	40,000	40,000	40,000
Expense Reimbursement	41-4-110-4940	17,134	0	0	0
Interest Income	41-4-110-4600	1	0	0	0
Transfer-In	41-4-110-9998	471,879	450,000	450,000	450,000
Total Revenues		528,977	490,000	490,000	490,000
<b>Expenditures</b>					
Miscellaneous Expenditures	41-5-110-7900	35,609	40,000	40,000	40,000
Infrastructure	41-5-110-8020	172,262	0	0	1,500,000
Operating Transfer Out	41-5-110-9999	0	0	0	0
Total Expenditures		207,871	40,000	40,000	1,540,000
Cash Balance - ending		724,468	1,174,468	1,174,468	124,468

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Capital Assets Account</b>					
Cash Balance - beginning		96,940	95,625	95,625	96,125
Grants	41-4-752-4150	0	0	0	0
Interest Income	41-4-752-4600	342	500	500	500
Miscellaneous Revenues	41-4-752-4900	0	0	0	0
Bank Loan Proceeds	41-4-752-4952	0	0	0	0
Operating Transfers In	41-4-752-9998	473,003	697,281	697,281	537,021
Capital Asset Revenues		473,345	697,781	697,781	537,521
Misc. Expense	41-5-752-7900	725	0	0	0
Building and Improvements	41-5-752-8100	93,750	350,000	350,000	0
Equipment	41-5-752-8200	0	12,000	12,000	46,000
Vehicles	41-5-752-8300	325,650	276,435	276,435	442,500
Furniture & Fixtures	41-5-752-8400	0	0	0	0
Bond / Loan Prin Payments	41-5-752-8910	45,000	58,846	58,846	58,121
Bond / Loan Int Payments	41-5-752-8920	9,535	0	0	0
Capital Asset Expenditures		474,660	697,281	697,281	546,621
Cash Balance - ending		95,625	96,125	96,125	87,025

<b>Escrow Fund # 91</b>					
Cash Balance - beginning		1,189,937	1,067,448	1,067,448	1,103,948
Other Fees	91-4-110-4490	0	0	0	0
Interest Income	91-4-110-4600	1,507	1,500	1,500	15,000
Miscellaneous Revenues	91-4-110-4900	20	0	0	0
Escrow/Land Cash Fees	91-4-110-4971	0	50,000	50,000	50,000
Total Revenues		1,527	51,500	51,500	65,000
Disbursement of Collected Fees		124,016	15,000	15,000	40,000
Total Expenditures		124,016	15,000	15,000	40,000
Cash Balance - ending		1,067,448	1,103,948	1,103,948	1,128,948

<b>Police Pension Fund</b>					
Cash Balance - beginning		17,247,854	18,609,897	18,609,897	19,872,868
<b>Revenues</b>					
Property Tax		947,866	1,013,800	1,013,800	1,024,856
Replacement Tax		63,852	64,171	64,171	66,096
Interest Inc/Mkt Fluctuation		1,087,588	1,000,000	1,000,000	415,900
Contributions		290,060	280,000	280,000	298,157
Total Revenues		2,389,366	2,357,971	2,357,971	1,805,009
<b>Expenditures</b>					
Benefit Payments		1,002,142	1,010,000	1,010,000	1,138,128
Contribution Refunds		0	0	0	2,500
Other Expenditures		25,181	85,000	85,000	36,715
Total Expenditures		1,027,323	1,095,000	1,095,000	1,177,343
Cash Balance - ending		18,609,897	19,872,868	19,872,868	20,500,534

Line Item	Account #	Actual FY 15	FY 16 Budget	REVISED Budget FY 16	FY 17 Budget Request
<b>Fire Pension Fund</b>					
Cash Balance - beginning		13,324,703	14,101,696	14,101,696	15,002,467
<b>Revenues</b>					
Property Tax		722,407	721,600	721,600	796,892
Replacement Tax		63,852	64,171	64,171	66,096
Interest Inc/Market Fluctuation		881,509	1,000,000	1,000,000	296,350
Contributions		173,795	185,000	185,000	185,375
<b>Total Revenues</b>		<b>1,841,563</b>	<b>1,970,771</b>	<b>1,970,771</b>	<b>1,344,713</b>
<b>Expenditures</b>					
Benefit Payments		1,045,565	1,000,000	1,000,000	1,200,465
Refund of Contributions		0	0	0	2,500
Other Expenditures		19,005	70,000	70,000	36,825
<b>Total Expenditures</b>		<b>1,064,570</b>	<b>1,070,000</b>	<b>1,070,000</b>	<b>1,239,790</b>
Cash Balance - ending		14,101,696	15,002,467	15,002,467	<b>15,107,390</b>