

VILLAGE OF LAKE BLUFF

FINANCE COMMITTEE

Friday, February 12, 2016
5:15 PM

VILLAGE HALL CONFERENCE ROOM
40 E. CENTER AVE, LAKE BLUFF, IL

AGENDA

I. Call to Order – Roll Call

Trustee Steve Christensen, Chairman
Trustee Mark Dewart, Member
Trustee Barbara Ankenman, Member

II. Approval of Minutes – January 11, 2016

III. Non-Agenda Items and Visitors

The Finance Committee allocates fifteen (15) minutes at this time for those individuals who would like the opportunity to address the Committee on any matter not listed on the agenda.

IV. Business Items

1. FY17-FY18 Preliminary Biennial Budget Review

V. Informational Items

VI. Adjournment

The Village of Lake Bluff is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the facilities, are requested to contact R. Drew Irvin at 847-234-0774 or TDD number 847-234-2153 promptly to allow the Village of Lake Bluff to make reasonable accommodations.

VILLAGE OF LAKE BLUFF - FINANCE COMMITTEE
MINUTES OF MEETING – January 11, 2016

I. Call to Order – Roll Call

The Finance Committee of the Village of Lake Bluff was called to order on Monday, January 11, 2016 at 6:00 PM in the Village Hall Board Room, 40 E. Center Ave., Lake Bluff, Illinois.

Members Present: Trustee Steve Christensen, Chairman
Trustee Mark Dewart, Member
Trustee Barbara Ankenman, Member

Others Present: Kathleen O'Hara, Village Board President
Eric Grenier, Village Board Trustee
John Josephitis, Village Board Trustee
William Meyer, Village Board Trustee
Aaron Towle, Village Clerk
R. Drew Irvin, Village Administrator
Susan Griffin, Finance Director
Marlene Scheibl, Assistant Finance Director
Brandon Stanick, Assistant to the Village Administrator
Franco Bottalico, Village Administrative Intern
David Belmonte, Police Chief

II. Approval of Minutes

Member Ankenman to approve the minutes of the November 12, 2015 meeting as presented; seconded by Member Dewart and approved unanimously on a voice vote.

III. Business Items

1. Review Financial & Budget Policies & Strategic Initiatives

In 2012, the Board approved a Budgetary and Financial Policies Manual of significant fiscal policies of the Village. These policies include fund balance reserves, debt limitations, and budget standards. It is a prudent practice to regularly review these manuals and make any changes relevant to new pronouncements and rules. Last March the Village Board approved changes to the document to increase the General Fund unassigned fund balance from 30% to 50% of operating expenditures and expanded the grant section in response to the Single Audit recommendations. Director Griffin stated she has reviewed the policies and she does not have any recommendations for changes to be made at this time. There will most likely be recommendations to the Police Pension Funding Policy which should include the agreed actual assumptions such as the funding method, the assumed rate of return, asset smoothing range, and percentage increase for salaries. This funding policy will be discussed at a future Finance Committee meeting with the independent actuary Kathleen Manning of MWM Consulting. Director Griffin suggests a joint meeting with the Finance Committee, Police Pension Board and the actuary for purposes of this discussion. Director Griffin said it has been over ten years since the Village has reviewed and updated the Investment and Cash Management Policy document. Staff will present to the Finance Committee certain updates to that document (largely centered on electronic communications) in April. Member Dewart asked when the joint meeting for the discussion with the actuary should take place. Director Griffin responded the Police Pension Board will meet in April and that may be a good date for the joint meeting.

2. Review External Organization Funding Requests

In 2000, the Village determined it was prudent to develop a formal policy and administrative procedure to manage the numerous requests for funding by various local service organizations. The external organization policy requires a completed application for funding in the upcoming fiscal year. At this time, the Village has only received a verbal request from LEAD for continuation of the Parent University and Speak Up! contributions. The FY16 budget includes a total of \$22,400 to support the requests as well as \$3,000 for other community outreach opportunities. Lake County Cares and the Community Wellness Task Force did not request funding in FY16 but it is recommended that this remain in the budget as these organizations are in transition and likely will request the support again. Staff is recommending the same amounts be budgeted for FY17 and FY18. VA Irvin added even though Lake County Cares did not submit a request their organization is achieving all the goals the Village had requested from them. The Chamber's contribution has remained the same over the past several years. The chamber hosts regular meeting with members, which are beneficial to the Village. The LEAD request noted use of illicit drugs and alcohol is trending downward as is in line with the rest of the nation.

Member Ankenman made a motion to recommend to the Board of Trustees to approve the external organization funding requests; seconded by Member Dewart and approved unanimously on a voice vote

3. Report Regarding Comprehensive Fee Schedule

VA Irvin said staff is not requesting any changes to the Comprehensive Fee Schedule with one exception. The exception is the fee for the expiration of Building Permits. The current fee is high, at 50% of the original permit fee. There are a variety of ways in which to make a change to this fee. Staff is working on this and will make a recommendation to the ABR. Trustee Josephitis asked if the permit extension fee is strictly enforced. VA Irvin said it is not always enforced and usually only in extreme circumstances. Trustee Meyer suggested maybe the fee should be prorated over the permit term.

IV. Next Meeting

The next meeting will be Saturday February 13, 2016 at 8:30 AM in the Village Conference Room.

V. Adjournment

Member Ankenman made a motion to adjourn the meeting at 6:25 PM; seconded by Member Dewart and all members voted aye.

Respectfully submitted,

Marlene Scheibl
Assistant Director of Finance

VILLAGE OF LAKE BLUFF

MEMORANDUM

TO: Finance Committee Chairman and Members
Village President and Board of Trustees

FROM: Drew Irvin, Village Administrator
Susan M. Griffin, Director of Finance

Cc: Department Directors
Marlene Scheibl, Assistant Finance Director

DATE: February 12, 2015

SUBJECT: **FY2017-FY2018 General Fund Preliminary Biennial Budget (corrected typos highlighted)**



Attached as **Exhibit A** are the General Fund Revenues with the actual revenue for the past two fiscal years, the most current fiscal year estimated actual, and the budgets for FY2017 and FY2018. **Exhibit B** is the summary of the General Fund expenditures by department and category (with the same fiscal year columns as the General Fund Revenues.) **Exhibit C** is the General Fund fund balances with as of April 30, 2013 through April 30, 2018 projections. **Exhibits D** are the detail sheets for the General Fund departments.

The following is a summary of the major highlights of the FY2017-FY2018 General Fund Preliminary Biennial Budget. This preliminary budget was prepared with no changes to the allocation of state shared revenue sources. The General Fund capital expenditure budgets are \$1.8 and \$2.2 million for FY2017 and FY2018, respectively. This represents an increase of 47% from FY2016 estimated actual to FY2017 and a 24% increase from the FY2017 budget to the FY2018 budget. Capital expenditures can be curtailed in the event of changes in the state shared revenues that cannot be absorbed by the contingency fund.

GENERAL FUND – MAJOR FUND

The General Fund is the main operating fund of the Village and, other than the Water Fund, is the only major fund. The total proposed budget for the General Fund is \$10,178,226 and \$10,840,079 (including the \$200,000 Contingency) for FY2017 and FY2018, respectively. These expenditures are to be financed with projected revenues of \$9,736,769 and \$9,703,879 respectively. The operating expenditures and Interfund transfers are \$8,198,656 and \$8,426,879 (includes personnel, contracts, commodities, bond debt payment, and Police Pension and Vehicle Replacement Fund transfers.) The investment in capital is \$1.789 and \$2.219 million each year and accounts for 18% and 20% of the General budget.

Revenues – FY2016 Comparison of Budget to Estimated Actual

- Projected revenues of ~~\$9.10~~ **\$9.61** million is \$163k less than the budget of \$9.773 million due to these factors:
 - Property tax revenue from 2014 extension is \$25k less than budget due to the over-estimation of the maximum levy to the County's final extension which was received after the budget was prepared. The Village requests that the County reduce the General Fund share of the levy in order to tax within the PTELL amount.
 - Other taxes increased \$284k from sales tax, home rule sales tax, the receipt of shared sales monies owed for two fiscal years from the City of North Chicago, income tax

- receipts at \$54k more than budgeted (based on IL Municipal League revised projections) and the number of demolition taxable projects over the original projections.
- Building permit revenues are expected to be \$500k or \$160k less than the budgeted amount of \$660k, vehicle license revenues are \$6k less than budgeted.
 - Grants revenue estimates do not include \$190k from the State due to the “hold” placed on the West Scranton Ave pedestrian bridge grant (\$110k from Lake County DOT and \$80k from IL DNR) and \$107k IL Transportation Enhancement Program (ITEP) Grant for the bike connector path at Sheridan Rd/Scranton/Center which is carried into the next fiscal year as the State issues delay the completion of this project. The West Scranton project grant funds have not been carried into the next fiscal year as the funding for this project is not certain at this time.
 - Miscellaneous revenue category includes \$37k unbudgeted Naperville contributions and \$4k from the tree canopy/sharing program implemented in the summer of 2015.

Revenues – FY2017:

- Revenues of \$9.74 million reflect a decrease of 0.2% from FY2016 estimated actual revenues after excluding capital grant revenues of \$146k.
- No changes to or new user charges have been incorporated in this preliminary budget.
- Property tax revenue growth of 1.4% is based on the 2015 levy approved by the Board in December 2015. The General Fund share of the property taxes is 0.5% higher than the 2014 extension including the Police Pension property tax which is transferred directly to the Pension Fund.
- Sales taxes are projected to rise 3.8% from FY2016 budget from current sources, a full year of sales tax revenue from Target and the outlot businesses minus the anticipated rebate amount.
- Building permit revenue of \$510k is based on estimated construction value of \$17 million with no projection for major redevelopment projects.
- Grant funds include the carryover of the IL Transportation Enhancement Program (ITEP) Grant of \$107k for the bike connector path at Sheridan Rd/Scranton/Center.
- Income taxes are projected at \$102.00 per capita down from \$105.00 per capita for FY2016 estimated actual based on the IL Municipal League forecast. This projection does **not** consider any reductions that may occur if the State legislature extracts concessions from municipalities on the LGDF monies. Every \$1 reduction amounts to \$5,722 annually from this revenue source.
- Natural gas and electric utility tax revenues are expected to remain flat as no significant trend has emerged and these revenues are dependent on prices and consumption which is very dependent on the weather. Telecommunications tax revenue is predicted to remain the same as the downward trend exhibited over the past several years appears to have abated.
- Sewer charge revenue is based on no change in the \$1.10 per thousand gallon rate and from the FY2016 estimated actual from projected water consumption (less summer sewer credit). This source also contains about \$3,500 from the Lake Forest Knollwood Subdivision residents pursuant to an intergovernmental agreement with the City of Lake Forest.

Revenues – FY2018:

- Revenues of \$9.70 million reflect an increase of 1.2% from FY2017 budgeted revenues after excluding capital grant revenues of \$146k.
- No changes to or new user charges have been incorporated in this preliminary budget.
- Property tax revenue growth of 2.3% is based on the estimated 2016 levy (with a CPI factor of 0.7% and new construction) at 1.5% with a 5% increase in the Police Pension levy.

- Sales taxes are projected to rise 1% from FY2017 projections from current sources, minus the anticipated Target rebate amount.
- Building permit revenue of \$520k is based on estimated construction value of \$17.34 million with no projection for major redevelopment projects (1% increase over FY2017 budget.)
- Income taxes are projected at \$103.00 per capita up from \$102.00 per capita for FY2017 based on the IML FY2017 projection plus a growth in income tax revenue. This projection does **not** consider any reductions that may occur if the State legislature extracts concessions from municipalities on the LGDF monies.

Expenditure Changes by Category:

- Personnel
 - FY2017: Salary increases of 2.5% overall with expected anniversary increases for union personnel. Police Patrol and Public Works collective bargain agreements expire April 30, 2016. Personnel changes include a request to add a seasonal building technician (no benefits), retain the Administrative Intern, and increase the budget for a part-time police support hire based on salary expectations for qualified applicants. Increase in Police overtime due to the maternity leave for one officer and a year-long military leave for another officer.
 - FY2018: Salary increase of 3% over the prior year salaries to adjust for estimated anniversary increases, merit increases, and potential changes in the salary ranges. No personnel changes.
 - Benefits: Medical and dental insurance budgeted to increase by 10% for both FY2017 and FY2018.
- Programs/Contracts/Commodities – FY2017
 - Administration Other Professional Services budget includes \$42k for continuation of branding program implementation.
 - Continuation of tree canopy/sharing program at a cost of \$5.5k.
 - Groot contract rates increased 1.5% effective February 1, 2016 pursuant to contract and expected to remain at 1.5% increase effective February 1, 2017.
 - Public Works Parks & Parkways division includes \$15k for contractual lighting of downtown district during winter holiday season.
 - Police pays 90% and Fire pays 10% of dispatching costs billed by Village of Glenview – years 3 and 4 of 7 year agreement.
- Programs/Contracts/Commodities – FY2018
 - Administration Other Professional Services budget includes \$42k for continuation of branding program implementation and \$20k for document scanning and conversion of microfiche and building records.
 - Minimum increases in contract costs with changes based on CPI factor; all other expenses consistent with FY2017 budget.
- Capital Equipment/Building Maintenance, Tree Replacement – FY2017
 - Finance Tech Equipment line item includes \$150k for replacement of Village’s financial accounting, vehicle licensing and building permit integrated software system. Current system is COBOL based (not Windows) and was installed in December 1999.
 - Village Hall major improvements: \$65k to re-shingle roof, \$65k for Boardroom audio visual improvements, \$30k to make ADA improvements to the front counter area, and \$20k to waterproof the basement.
 - Police department equipment includes \$30k for body cameras, \$11k to replace radios, and \$4k to replace personal protective equipment.

- Fire department equipment includes replacement of a thermal imaging camera for \$10k, replacement of portable radios for \$7k and \$2.6k to replace a ventilation saw for a total of \$19.6k.
 - Public Works – forestry division includes \$6.3k for a wireless communications system for personnel to communicate when using the boom truck and when using chain saws and chipper (high volume) equipment.
- Capital Equipment/Building Maintenance, Tree Replacement – FY2018
 - Village Hall major improvements: \$20k to patch, paint, and repair drywall to interior and to make ADA improvements to the front door opening system including installing a gutter ice melt system over the entryways, and \$10k for conference room audio/visual enhancements.
 - Police department equipment includes \$14.5k to replace a copier, shredder and personal protective equipment.
 - Fire department equipment includes \$26.2k to replace SCBA masks, pagers, a thermal imaging camera (1 of 3), and a vehicle accident stabilizing support system with air bag rescue system.
 - Public Safety building improvements include \$25k to paint the fire bay area, install a gutter ice melt system over the entryways, and improve the police storage room access to the attic hole.
 - Installation of automatic defibrillators in all Village buildings.
- Debt Service Transfer
 - 2012 G.O. Refunding Bonds payments transferred from General Fund to G.O. Bond Fund and bonds will be paid in full in FY2020.
- Vehicle/Equipment Replacement Fund Transfer
 - FY2017 budget increase from \$259k to \$269k and FY2018 increase from \$269k to \$284k transfer from the General Fund to adequately fund for vehicles and major equipment replacements.
- Public Improvement Projects – FY2017 (to be discussed at Board Retreat on February 20th)
 - General Fund financing \$550k for the street resurfacing program.
 - Commencement of construction of a pedestrian/bicycle path to connect the public safety building area with the Grand Illinois Bike Trail on the west side of Sheridan Road in the amount of \$132k funded by \$107k ITEP grant (carryover from FY2016.)
 - Corridor improvements/gateway signage budget is \$50k in FY2016 and \$50k in FY2017.
 - Train station and underpass lighting budget of \$30k.
 - Public Works Parkways division includes \$32k for downtown Scranton/Center Ave streetscape improvements (Dancer’s statue flower bed area).
 - Design services for East Prospect sanitary sewer extension and Moffett/E Witchwood sanitary sewer improvements of \$60k and \$80k respectively. Construction budgeted in FY2018.
 - Lift station improvements budget of \$197.5k.
- Public Improvement Projects – FY2018
 - General Fund financing \$550k for the street resurfacing program.
 - Replace/repair handrails on Route 176 underpass sidewalk budget of \$25k.
 - Public Works budget includes \$12k for storm sewer projects, \$85k for sanitary sewer projects, and \$75k for lift station equipment replacement.
 - Continuation of \$35k budget for replacement of deteriorated sidewalk panels; \$25k for storm sewer improvements; and \$50k for sanitary sewer improvements.

- East Prospect sanitary sewer extension and Moffett/E Witchwood sanitary sewer improvements construction costs of \$400k and \$800k respectively.
- Lift station improvements of \$150k.

GENERAL FUND BALANCE – Exhibit C

Exhibit C shows the revenues, expenditures, Interfund transfers and audited/projected fund balances for the General Fund from April 30, 2014 through April 30, 2018. The bottom of this schedule shows the year over year change in the fund balance. From FY2013-FY2016 the fund balance increased 71%. While the preliminary budget shows the fund balance declining in FY2017 and FY2018 due to the proposed capital improvement program, the projected fund balance as of April 30, 2018 is 58% of the non-capital expenditures which is greater than the 50% fiscal policy requirement.

WATER FUND – MAJOR FUND

Preliminary budget will be provided on Thursday, February 11th.

OTHER GOVENMENTAL/NON-MAJOR FUNDS & POLICE PENSION FUND

Preliminary budgets will be provided on Thursday, February 11th.

LIBRARY BUDGET

The Library Budget has not been submitted to the Village at this time.

FINANCE COMMITTEE MEETING

We look forward to reviewing this with you on Friday, February 12th at 5:15 PM in the VH Conference Room. Please feel free to contact Drew Irvin at 847-283-6883 or Susan Griffin at 847-283-6890.



**GENERAL FUND REVENUE PROJECTIONS
FY 2017 - FY 2018 BIENNIAL BUDGET**

01-40- CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		PROJECTIONS FY 16/17	PROJECTIONS FY 17/18	% CHANGE \$ EST ACTUAL-BUDGET FY 16 - FY 17		% CHANGE \$ BUDGET-BUDGET FY 16 - FY 17		% CHANGE \$ BUDGET-BUDGET FY 17 - FY 18	
			BUDGET FY 15/16	ACTUAL FY 15/16								
PROPERTY TAXES												
103-10000 Property Tax-Gen'l Corporate	617,900	618,325	672,954	652,839	683,260	693,510	-3.0%	(20,115)	1.5%	10,306	1.5%	10,250
103-13000 Property Tax-Waste Disposal	489,171	516,881	553,350	551,600	553,350	561,650	-0.3%	(1,750)	0.0%	0	1.5%	8,300
103-14000 Property Tax-Police Protection	386,188	391,284	400,000	399,427	410,000	416,150	-0.1%	(573)	2.5%	10,000	1.5%	6,150
103-15000 Property Tax-Crossing Guards	5,149	4,831	5,000	4,994	6,000	6,090	-0.1%	(6)	20.0%	1,000	1.5%	90
103-16000 Property Tax-Fire Protection	310,110	309,641	308,500	308,061	310,000	314,650	-0.1%	(439)	0.5%	1,500	1.5%	4,650
103-17000 Property Tax-Audit	25,746	28,984	28,000	27,964	28,000	28,420	-0.1%	(36)	0.0%	0	1.5%	420
103-18000 Property Tax-Unemploy Tax	5,149	4,831	15,000	11,393	10,000	10,150	-24.0%	(3,607)	-33.3%	(5,000)	1.5%	150
103-19000 Property Tax-Police Pension	566,409	603,833	640,600	639,685	650,100	682,610	-0.1%	(915)	1.5%	9,500	5.0%	32,510
103-19050 Property Tax-Liability Ins	283,204	280,179	210,000	209,700	195,000	197,930	-0.1%	(300)	-7.1%	(15,000)	1.5%	2,930
Subtotal - Property Taxes	2,689,026	2,758,789	2,833,404	2,805,663	2,845,710	2,911,160	-1.0%	(27,741)	0.4%	12,306	2.3%	65,450
103-20000 Road & Bridge Tax	74,301	78,016	77,000	79,500	80,000	81,200	3.2%	2,500	3.9%	3,000	1.5%	1,200
TOTAL PROPERTY TAXES	2,763,327	2,836,805	2,910,404	2,885,163	2,925,710	2,992,360	-0.9%	(25,241)	0.5%	15,306	2.3%	66,650
OTHER TAXES												
203-20100 Personal Property Replace Tx	43,198	42,148	36,000	42,500	41,650	41,650	18.1%	6,500	15.7%	5,650	0.0%	0
203-20200 Pers Prop Replac-Police Pens	6,554	6,395	5,750	6,769	6,625	6,625	17.7%	1,019	15.2%	875	0.0%	0
203-30000 Sales Tax	2,261,585	2,533,247	2,697,840	2,791,175	2,800,975	2,829,000	3.5%	93,335	3.8%	103,135	1.0%	28,025
203-30100 Home Rule Sales Tax	525,425	544,270	707,840	753,675	780,825	784,500	6.5%	45,835	10.3%	72,985	0.5%	3,675
203-30300 Sales Tax Sharing-No. Chgo	6,651	0	6,000	50,000	15,000	15,000	733.3%	44,000	150.0%	9,000	0.0%	0
203-31000 Sales Tax-Auto Rental	9,925	5,427	6,000	9,716	6,000	6,000	61.9%	3,716	0.0%	0	0.0%	0
203-32000 State Income Tax	557,587	560,382	546,750	600,810	583,640	589,365	9.9%	54,060	6.7%	36,890	1.0%	5,725
203-34000 Prepared Food & Beverage Tx	61,174	70,487	98,550	110,205	115,700	119,200	11.8%	11,655	17.4%	17,150	3.0%	3,500
203-41000 Utility Tax-North Shore Gas	218,129	211,628	169,505	184,270	181,600	181,600	8.7%	14,765	7.1%	12,095	0.0%	0
203-42000 Utility Tax-ComEd	319,456	308,147	321,300	319,690	318,100	318,100	-0.5%	(1,610)	-1.0%	(3,200)	0.0%	0
203-44000 Telecommunications Tax	217,745	231,348	239,140	217,500	217,500	215,300	-9.0%	(21,640)	-9.0%	(21,640)	-1.0%	(2,200)
203-50000 Demolition Tax	40,000	50,000	20,000	52,500	37,500	25,000	162.5%	32,500	87.5%	17,500	-33.3%	(12,500)
TOTAL TAXES	4,267,429	4,563,479	4,854,675	5,138,810	5,105,115	5,131,340	5.9%	284,135	5.2%	250,440	0.5%	26,225
LICENSES & PERMITS												
303-15000 Beverage License	15,460	16,830	15,000	27,550	27,550	27,550	83.7%	12,550	83.7%	12,550	0.0%	0
303-15300 Farmer's Market Permit	3,717	7,055	7,600	8,377	8,250	8,250	10.2%	777	8.6%	650	0.0%	0
303-16000 Vehicle Licenses	135,228	130,735	133,250	127,500	133,250	133,250	-4.3%	(5,750)	0.0%	0	0.0%	0
303-16001 Vehicle License-Late Fees	1,305	2,785	2,000	2,190	2,000	2,000	9.5%	190	0.0%	0	0.0%	0
303-16200 Village Lot Parking Fees	7,546	8,967	9,000	6,385	6,385	6,385	-29.1%	(2,615)	-29.1%	(2,615)	0.0%	0
303-16205 CBD Parking Permits	5,138	607	1,000	550	500	500	-45.0%	(450)	-50.0%	(500)	0.0%	0
303-16210 Commuter Lot Parking	86,128	99,483	90,000	90,000	94,500	99,200	0.0%	0	5.0%	4,500	5.0%	4,700
303-16400 Bicycle License	23	4	10	3	10	10	-70.0%	(7)	0.0%	0	0.0%	0
303-19200 Peddler Permits	300	100	300	0	0	0	-100.0%	(300)	-100.0%	(300)	----	0
303-24500 Contractors Business License	25,700	23,100	26,000	28,000	28,000	28,000	7.7%	2,000	7.7%	2,000	0.0%	0

**GENERAL FUND REVENUE PROJECTIONS
FY 2017 - FY 2018 BIENNIAL BUDGET**

01-40- CODE/LINE ITEM	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	PROJECTIONS	PROJECTIONS	% CHANGE \$	% CHANGE \$	% CHANGE \$			
	FY 13/14	FY 14/15	BUDGET	ACTUAL	FY 16/17	FY 17/18	EST ACTUAL-BUDGET	BUDGET-BUDGET	BUDGET-BUDGET	FY 16 - FY 17	FY 16 - FY 17	BUDGET-BUDGET
303-24800 Business License	1,300	2,750	3,500	4,000	3,500	3,500	14.3%	500	0.0%	0	0.0%	0
303-25000 Building Permits	489,690	1,049,229	660,000	500,000	510,000	520,200	-24.2%	(160,000)	-22.7%	(150,000)	2.0%	10,200
303-25050 Demolition Permit	43,310	81,637	33,200	20,000	20,000	20,000	-39.8%	(13,200)	-39.8%	(13,200)	0.0%	0
303-25100 Elect.,Plmbing, HVAC Permits	8,707	12,240	7,500	5,000	5,000	5,000	-33.3%	(2,500)	-33.3%	(2,500)	0.0%	0
303-25300 Fire Plan Reviews	0	500	200	600	500	500	200.0%	400	150.0%	300	0.0%	0
303-25310 Sprinkler Plan Reviews	4,477	1,900	2,000	2,000	2,000	2,000	0.0%	0	0.0%	0	0.0%	0
303-25320 Elevator Reviews	0	210	0	240	200	200	----	240	----	200	0.0%	0
303-25400 Occupancy Permits	5,000	4,100	3,000	3,500	3,000	3,000	16.7%	500	0.0%	0	0.0%	0
303-25410 Business Occupancy Permits	200	400	700	700	500	500	0.0%	0	-28.6%	(200)	0.0%	0
303-25500 Street Opening Permits	10,000	4,510	5,900	4,500	5,000	5,000	-23.7%	(1,400)	-15.3%	(900)	0.0%	0
303-25600 Sewer Permits	8,750	3,500	3,000	10,000	10,000	10,000	233.3%	7,000	233.3%	7,000	0.0%	0
303-25800 Pool & Spa Permits	0	680	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
303-25900 Other Permits	4,310	11,130	5,000	6,000	5,000	5,000	20.0%	1,000	0.0%	0	0.0%	0
303-29100 Alarm System Registration	9,400	9,175	9,200	8,825	8,825	8,825	-4.1%	(375)	-4.1%	(375)	0.0%	0
TOTAL LICENSES & PERMITS	865,689	1,471,627	1,017,860	856,420	874,470	889,370	-15.9%	(161,440)	-14.1%	(143,390)	1.7%	14,900
CHARGE FOR SERVICES												
403-48100 Sewer Charge	178,187	163,997	176,000	165,000	170,000	170,000	-6.3%	(11,000)	-3.4%	(6,000)	0.0%	0
403-48130 Stormwater Ord Review	1,800	1,550	1,000	4,000	2,000	2,000	300.0%	3,000	100.0%	1,000	0.0%	0
403-48150 Fire Protection Dist Service	27,481	31,383	25,900	28,741	28,750	28,750	11.0%	2,841	11.0%	2,850	0.0%	0
403-48160 Other Services	33	0	0	0	0	0	----	0	----	0	----	0
403-48300 Photo Copy Sales	476	441	300	450	450	450	50.0%	150	50.0%	150	0.0%	0
403-48400 Maps & Publications	1,378	1,025	25	35	50	50	40.0%	10	100.0%	25	0.0%	0
403-49900 Zoning/Subdivision Applic Fees	2,569	7,800	2,250	7,900	4,000	4,000	251.1%	5,650	77.8%	1,750	0.0%	0
TOTAL CHARGE FOR SERVICE	211,924	206,196	205,475	206,126	205,250	205,250	0.3%	651	-0.1%	(225)	0.0%	0
FINES & FORFEITURES												
503-65000 Court Fines	87,713	93,279	65,000	69,595	68,000	68,000	7.1%	4,595	4.6%	3,000	0.0%	0
503-65300 Alarm System Fines	2,750	1,200	2,500	3,500	2,500	2,500	40.0%	1,000	0.0%	0	0.0%	0
503-66000 Parking Fines	25,848	25,122	22,000	21,500	22,000	22,000	-2.3%	(500)	0.0%	0	0.0%	0
503-67000 Vehicle License Fine	3,425	4,925	3,500	5,400	5,000	5,000	54.3%	1,900	42.9%	1,500	0.0%	0
503-68500 Nuisances Fines	780	1,160	1,000	1,600	1,250	1,250	60.0%	600	25.0%	250	0.0%	0
503-68600 Animal Impoundment Fee	635	400	600	400	400	400	-33.3%	(200)	-33.3%	(200)	0.0%	0
503-69000 Other Fines/Bldg Code Fines	525	150	500	1,500	750	750	200.0%	1,000	50.0%	250	0.0%	0
TOTAL FINES & FORFEITURES	121,676	126,236	95,100	103,495	99,900	99,900	8.8%	8,395	5.0%	4,800	0.0%	0
MISCELLANEOUS												
603-70000 Franchise Fee-AT&T	7,309	7,158	7,000	7,158	7,158	7,158	2.3%	158	2.3%	158	0.0%	0
603-71000 Franchise Fee-Cable	98,084	105,156	110,136	109,500	109,500	109,500	-0.6%	(636)	-0.6%	(636)	0.0%	0

**GENERAL FUND REVENUE PROJECTIONS
FY 2017 - FY 2018 BIENNIAL BUDGET**

01-40- CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED BUDGET FY 15/16	ACTUAL FY 15/16	PROJECTIONS FY 16/17	PROJECTIONS FY 17/18	% CHANGE \$ EST ACTUAL-BUDGET FY 16 - FY 17		% CHANGE \$ BUDGET-BUDGET FY 16 - FY 17		% CHANGE \$ BUDGET-BUDGET FY 17 - FY 18	
603-71100 PEG Access Fees	32,639	36,596	31,000	39,000	39,000	39,000	25.8%	8,000	25.8%	8,000	0.0%	0
603-73000 Grants/FEMA Reimburse	13,740	52,144	297,000	2,500	146,150	2,500	-99.2%	(294,500)	-50.8%	(150,850)	-98.3%	(143,650)
603-74200 Ravine Erosion Cntrl Grant	670,416	0	0	0	0	0	----	0	----	0	----	0
603-75000 Interest Earnings	10,169	9,155	12,000	10,125	10,500	10,500	-15.6%	(1,875)	-12.5%	(1,500)	0.0%	0
603-75500 Training Reimbursements	464	0	0	0	0	0	----	0	----	0	----	0
603-76000 Rental Income	146,552	139,604	149,766	160,561	166,316	170,001	7.2%	10,795	11.1%	16,550	2.2%	3,685
603-77000 Restitution/Judgments/Ins Rein	3,376	3,820	0	0	0	0	----	0	----	0	----	0
603-78000 Contributions/Donations	14,525	2,946	0	500	0	0	----	500	----	0	----	0
603-78100 Tree Sharing Program	56	0	0	4,015	4,000	4,000	----	4,015	----	4,000	0.0%	0
603-78400 SWALCO Recycling Rebates	10,085	9,777	10,000	500	1,000	1,500	-95.0%	(9,500)	-90.0%	(9,000)	50.0%	500
603-78500 Naperville Contributions	36,963	18,482	0	36,963	0	0	----	36,963	----	0	----	0
603-78700 Tree Permit/Mitigation Fee	46,946	60,438	35,000	44,544	35,000	35,000	27.3%	9,544	0.0%	0	0.0%	0
603-89000 Miscellaneous Income	7,225	5,601	5,000	3,500	5,000	5,000	-30.0%	(1,500)	0.0%	0	0.0%	0
603-89100 Police Application Fee	1,370	680	1,000	1,073	1,200	0	7.3%	73	20.0%	200	-100.0%	(1,200)
603-89200 IRMA Rebate ¹	32,830	0	30,000	0	0	0	-100.0%	(30,000)	-100.0%	(30,000)	----	0
603-90000 Sale of Fixed Assets	1,451	912	1,500	0	1,500	1,500	-100.0%	(1,500)	0.0%	0	0.0%	0
603-90100 Sale of Land	110,000	5,000	0	0	0	0	----	0	----	0	----	0
TOTAL MISCELLANEOUS	1,244,200	457,469	689,402	419,939	526,324	385,659	-39.1%	(269,463)	-23.7%	(163,078)	-26.7%	(140,665)
TOTAL REVENUES	9,474,245	9,661,812	9,772,916	9,609,953	9,736,769	9,703,879	-1.7%	(162,963)	-0.4%	(36,147)	-0.3%	(32,890)
INTER-FUND TRANSFERS IN												
703-91000 Interfund Transfer/E911 Fund	14,166	0	0	0	0	0	----	0	----	0	----	0
TOTAL TRANSFERS IN	14,166	0	0	0	0	0	----	0	----	0	----	0
TOTAL GEN'L FUND REVENUES & INTERFUND TRANSFERS	9,488,411	9,661,812	9,772,916	9,609,953	9,736,769	9,703,879	-1.7%	(162,963)	-0.4%	(36,147)	-0.3%	(32,890)

**GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT AND CATEGORY**

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BUDGET FY 2015-16	EST ACTUAL FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	INCREASE (DECREASE) BUDGET FY16 - FY17	INCREASE (DECREASE) BUDGET FY17-FY18	% OF TTL GEN'L FUND EXPEND. FY2016	% OF TTL GEN'L FUND EXPEND. FY2017	% OF TTL GEN'L FUND EXPEND. FY2018
ADMINISTRATION											
Administration	\$1,010,995	\$1,084,624	\$1,393,173	\$1,149,949	\$1,367,551	\$1,403,508	-1.8%	2.6%	13.8%	13.4%	12.9%
Finance	486,222	500,798	470,225	475,020	615,202	487,561	30.8%	-20.7%	4.7%	6.0%	4.5%
Boards & Commissions	44,975	49,113	72,200	65,936	65,575	63,575	-9.2%	-3.0%	0.7%	0.6%	0.6%
Community Development	253,111	335,041	331,620	395,027	364,770	364,705	10.0%	0.0%	3.3%	3.6%	3.4%
Village Hall Building	101,044	54,754	113,350	61,100	222,600	76,900	96.4%	-65.5%	1.1%	2.2%	0.7%
Village Properties	4,008	4,464	7,150	4,085	7,150	7,150	0.0%	0.0%	0.1%	0.1%	0.1%
Subtotal Administration	\$1,900,355	\$2,028,794	\$2,387,718	\$2,151,117	\$2,642,848	\$2,403,399	10.7%	-9.1%	23.7%	26.0%	22.2%
PUBLIC SAFETY											
Police Sworn	2,644,404	2,697,451	2,822,935	2,804,755	2,978,915	3,054,830	5.5%	2.5%	28.0%	29.3%	28.2%
PS Support Services	511,260	601,776	484,583	463,134	539,083	565,634	11.2%	4.9%	4.8%	5.3%	5.2%
Fire	725,065	671,078	733,149	653,965	728,160	731,030	-0.7%	0.4%	7.3%	7.2%	6.7%
Public Safety Building	290,738	219,167	85,550	85,800	92,500	89,300	8.1%	-3.5%	0.8%	0.9%	0.8%
Subtotal Public Safety	\$4,171,467	\$4,189,472	\$4,126,217	\$4,007,654	\$4,338,658	\$4,440,794	5.1%	2.4%	40.9%	42.6%	41.0%
PUBLIC WORKS											
Streets/Bridges/Lights	573,714	651,501	626,100	606,958	596,242	609,287	-4.8%	2.2%	6.2%	5.9%	5.6%
Sanitation	583,401	581,900	603,575	632,088	603,513	611,969	0.0%	1.4%	6.0%	5.9%	5.6%
Forestry	117,674	138,902	187,827	179,320	195,145	179,400	3.9%	-8.1%	1.9%	1.9%	1.7%
Parkways	79,171	94,338	122,385	116,535	119,015	120,250	-2.8%	1.0%	1.2%	1.2%	1.1%
Sewer	209,805	269,742	204,865	276,584	210,235	226,550	2.6%	7.8%	2.0%	2.1%	2.1%
Public Works Center	76,841	85,145	53,525	76,450	78,000	76,575	45.7%	-1.8%	0.5%	0.8%	0.7%
Commuter Station Fund	70,241	80,776	88,928	113,763	91,420	91,855	2.8%	0.5%	0.9%	0.9%	0.8%
Public Works Cap Projects	1,318,374	423,636	1,677,000	1,032,802	1,303,150	2,080,000	-22.3%	59.6%	16.6%	12.8%	19.2%
Subtotal Public Works	\$3,029,221	\$2,325,940	\$3,564,205	\$3,034,500	\$3,196,720	\$3,995,886	-10.3%	25.0%	35.4%	31.4%	36.9%
TOTAL	\$9,101,043	\$8,544,206	\$10,078,140	\$9,193,271	\$10,178,226	\$10,840,079	1.0%	6.5%	100.0%	100.0%	100.0%

**GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT AND CATEGORY**

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	BUDGET FY 2015-16	EST ACTUAL FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	INCREASE (DECREASE) BUDGET FY16 - FY17	INCREASE (DECREASE) BUDGET FY17-FY18	% OF TTL GEN'L FUND EXPEND. FY2016	% OF TTL GEN'L FUND EXPEND. FY2017	% OF TTL GEN'L FUND EXPEND. FY2018
Operating:											
Personnel	4,076,191	3,868,183	3,963,444	3,969,968	4,153,133	4,283,850	4.8%	3.1%	39.3%	40.8%	39.5%
Contracts & Commodities	2,370,423	2,768,651	2,870,203	2,855,504	2,868,305	2,916,176	-0.1%	1.7%	28.5%	28.2%	26.9%
Unsecured Note - Debt	0	0	0	0	0	0	---	---	0.0%	0.0%	0.0%
TOTAL OPERATING	\$6,446,614	\$6,636,834	\$6,833,647	\$6,825,472	\$7,021,438	\$7,200,026	2.7%	2.5%	67.8%	69.0%	66.4%
Capital:											
Pub Works Projects	1,318,374	241,636	1,677,000	1,032,802	1,303,150	2,080,000	-22.3%	59.6%	16.6%	12.8%	19.2%
Equipment,Bldgs,Trees	375,242	373,646	207,850	175,750	476,420	133,200	129.2%	-72.0%	2.1%	4.7%	1.2%
Subtotal Capital	1,693,616	615,282	1,884,850	1,208,552	1,779,570	2,213,200	-5.6%	24.4%	18.7%	17.5%	20.4%
Interfund Transfers Out:											
Vehicle/Equip Replacemt	134,000	244,000	259,000	259,000	269,000	284,000	3.9%	5.6%	2.6%	2.6%	2.6%
Police Pension	572,963	610,228	646,350	646,454	656,725	689,235	1.6%	5.0%	6.4%	6.5%	6.4%
MFT & Redevelop Funds	0	182,000	0	0	0	0	---	---	0.0%	0.0%	0.0%
G.O. Debt Payments	253,850	255,862	254,293	253,793	251,493	253,618	-1.1%	0.8%	2.5%	2.5%	2.3%
Subtotal Interfund Transf	960,813	1,292,090	1,159,643	1,159,247	1,177,218	1,226,853	1.5%	4.2%	11.5%	11.6%	11.3%
Contingency	0	0	200,000	0	200,000	200,000	0.0%	0.0%	2.0%	2.0%	1.8%
TOTAL	\$9,101,043	\$8,544,206	\$10,078,140	\$9,193,271	\$10,178,226	\$10,840,079	1.0%	6.5%	100.0%	100.0%	100.0%

FUND BALANCES AND NET ASSETS
FY2013-FY2016

	GENERAL
<u>FUND BALANCES</u>	
Audited Fund Balance, April 30, 2013	\$4,659,807
Revenues	\$9,474,251
Inter-fund Transfers In	\$14,166
Expenditures	\$8,142,043
Inter-fund Transfers Out	\$960,813
Audited Fund Balance, April 30, 2014	\$5,045,368
Revenues	\$9,661,812
Inter-fund Transfers In	\$0
Expenditures	\$7,252,116
Inter-fund Transfers Out	\$1,292,090
Audited Fund Balance, April 30, 2015	\$6,162,974
Revenues	\$9,609,953
Inter-fund Transfers In	\$0
Expenditures	\$8,034,024
Inter-fund Transfers Out	\$1,159,247
Estimated Fund Balance, April 30, 2016	\$6,579,656
Revenues	\$9,736,769
Inter-fund Transfers In	\$0
Expenditures	\$9,001,008
Inter-fund Transfers Out	\$1,177,218
Projected Fund Balance, April 30, 2017	\$6,138,199
Fund Balance as % of Non-capital expenses	73.1%
Revenues	\$9,703,879
Inter-fund Transfers In	\$0
Expenditures	\$9,613,226
Inter-fund Transfers Out	\$1,226,853
Projected Fund Balance, April 30, 2018	\$5,001,999
Fund Balance as % of Non-capital expenses	58.0%
<u>YEAR2YEAR CHANGES IN FUND BALANCE</u>	
Percentage Change from FY2012 to 2013	6.3%
Percentage Change from FY2013 to 2014	8.3%
Percentage Change from FY2014 to 2015	22.2%
Percentage Change from FY2015 to 2016	6.8%
Percentage Change from FY2016 to 2017	-6.7%
Percentage Change from FY2017 to 2018	-18.5%

^aExcludes the Special Service Area Capital & its related Debt fund as they have no budget.

GENERAL FUND

BIENNIAL BUDGET FY2017-FY2018

ADMINISTRATOR'S OFFICE

01-60-600

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	FY 15/16	FY 16/17	FY 17/18	EST ACTUAL TO BUDGET	FY 16 - FY 17	BUDGET TO BUDGET	FY 16 - FY 17	BUDGET TO BUDGET	FY 17 - FY 18
PERSONNEL SERVICES												
40000 Salaries	317,618	334,919	332,000	373,186	363,000	373,900	-2.7%	(10,186)	9.3%	31,000	3.0%	10,900
40100 Overtime	110	187	500	250	500	500	100.0%	250	0.0%	0	0.0%	0
40300 Part-Time Salaries	0	0	20,000	16,500	20,000	20,000	21.2%	3,500	0.0%	0	0.0%	0
40400 Medical Insurance	26,730	27,256	28,750	27,960	29,950	31,400	7.1%	1,990	4.2%	1,200	4.8%	1,450
40410 Dental Insurance	1,066	1,108	1,140	1,050	1,118	1,200	6.5%	68	-1.9%	(22)	7.3%	82
40420 Life Insurance	1,713	1,805	1,900	1,825	1,865	2,000	2.2%	40	-1.8%	(35)	7.2%	135
40600 Work Comp/Liability Deductib	0	0	0	0	0	0	---	0	---	0	---	0
40610 Work Comp/Liab Premium	15,029	11,474	15,025	10,850	11,890	12,100	9.6%	1,040	-20.9%	(3,135)	1.8%	210
40700 Unemployment Insurance	16,031	1,817	16,500	11,925	12,300	12,700	3.1%	375	-25.5%	(4,200)	3.3%	400
40800 Employee Recognition	1,847	6,358	2,750	1,300	2,900	2,900	123.1%	1,600	5.5%	150	0.0%	0
40900 Other Employee Benefits	1,530	1,774	2,000	5,295	4,750	4,750	-10.3%	(545)	137.5%	2,750	0.0%	0
TOTAL PERSONNEL SERVICES	381,674	386,698	420,565	450,141	448,273	461,450	-0.4%	(1,868)	6.6%	27,708	2.9%	13,177
CONTRACT SERV/COMMODITIES												
41200 Maintenance-Equip.	5,750	11,047	7,000	6,000	6,050	6,050	0.8%	50	-13.6%	(950)	0.0%	0
41300 Computer Service & Software	0	0	5,965	5,965	5,965	5,965	0.0%	0	0.0%	0	0.0%	0
41304 Other Profess. Serv.	31,608	66,875	106,500	79,000	77,500	98,000	-1.9%	(1,500)	-27.2%	(29,000)	26.5%	20,500
41350 Legal Service	119,880	110,741	120,000	90,000	110,000	110,000	22.2%	20,000	-8.3%	(10,000)	0.0%	0
41351 Prosecution Services	23,543	28,847	25,000	20,000	22,500	22,500	12.5%	2,500	-10.0%	(2,500)	0.0%	0
42400 Training/Education	1,636	3,304	2,000	6,000	11,000	4,500	83.3%	5,000	450.0%	9,000	-59.1%	(6,500)
42410 Conferences/Seminars	2,823	4,102	5,000	2,500	4,500	4,500	80.0%	2,000	-10.0%	(500)	0.0%	0
42411 Mileage	0	0	200	200	200	200	0.0%	0	0.0%	0	0.0%	0
42440 Dues	4,537	3,823	3,850	3,850	3,850	3,850	0.0%	0	0.0%	0	0.0%	0
42450 Recruitment	0	150	200	200	500	450	150.0%	300	150.0%	300	-10.0%	(50)
42460 Publications	895	1,670	800	1,000	1,150	1,250	15.0%	150	43.8%	350	8.7%	100
43210 Telephone	2,611	2,568	2,800	2,800	2,800	2,800	0.0%	0	0.0%	0	0.0%	0
43300 Postage	4,122	3,376	6,750	6,750	7,250	7,250	7.4%	500	7.4%	500	0.0%	0
43400 Printing	4,291	4,474	8,500	4,000	4,000	4,000	0.0%	0	-52.9%	(4,500)	0.0%	0
43550 Office Supplies	635	914	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
44700 Library Vliet Contribution ¹	0	0	8,000	8,000	8,120	8,300	1.5%	120	1.5%	120	2.2%	180
45900 Minor Equip.	372	70	2,850	2,850	4,500	5,000	57.9%	1,650	57.9%	1,650	11.1%	500
48200 Intergov't Services	172,768	190,956	197,400	191,400	197,400	203,325	3.1%	6,000	0.0%	0	3.0%	5,925
TOTAL CONTRACT/COMMODO.	375,471	432,917	503,315	431,015	467,785	488,440	8.5%	36,770	-7.1%	(35,530)	4.4%	20,655

ADMINISTRATOR'S OFFICE

01-60-600

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE BUDGET TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE BUDGET TO BUDGET FY 17 - FY 18
OTHER												
50000 Contingency	0	0	200,000	0	200,000	200,000	----	200,000	0.0%	0	0.0%	0
51000 Interfund Transfer/Debt	253,850	255,862	254,293	253,793	251,493	253,618	-0.9%	(2,300)	-1.1%	(2,800)	0.8%	2,125
51100 Interfund Transfer/Library ²	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL OTHER	253,850	255,862	454,293	253,793	451,493	453,618	77.9%	197,700	-0.6%	(2,800)	0.5%	2,125
CAPITAL OUTLAY												
49400 Equipment	0	9,147	15,000	15,000	0	0	-100.0%	(15,000)	-100.0%	(15,000)	----	0
TOTAL CAPITAL OUTLAY	0	9,147	15,000	15,000	0	0	-100.0%	(15,000)	-100.0%	(15,000)	----	0
DEPARTMENT TOTAL	1,010,995	1,084,624	1,393,173	1,149,949	1,367,551	1,403,508	18.9%	217,602	-1.8%	(25,622)	2.6%	35,957

¹Previously shown as Intefund Transfr

²Now shown as a contractual expense.

FINANCE DIVISION

01-60-610

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST FY 16 - FY 17	EST FY 16 - FY 17	BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18	BUDGET TO BUDGET FY 17 - FY 18
PERSONNEL SERVICES												
40000 Salaries	260,319	267,657	275,000	280,235	283,000	291,500	1.0%	2,765	2.9%	8,000	3.0%	8,500
40100 Overtime	710	746	1,000	900	1,000	1,000	11.1%	100	0.0%	0	0.0%	0
40200 Temporary Salaries	0	0	0	0	0	0	----	0	----	0	----	0
40400 Medical Insurance	32,851	30,180	29,800	29,455	31,050	32,600	5.4%	1,595	4.2%	1,250	5.0%	1,550
40410 Dental Insurance	1,284	1,258	1,350	1,265	1,350	1,400	6.7%	85	0.0%	0	3.7%	50
40420 Life Insurance	2,533	2,834	3,200	2,845	3,000	3,200	5.4%	155	-6.3%	(200)	6.7%	200
40610 Work Comp/Liab Premium	13,970	10,340	13,550	10,035	10,650	10,900	6.1%	615	-21.4%	(2,900)	2.3%	250
40700 Unemployment Insurance	0	0	0	0	0	0	----	0	----	0	----	0
40800 Employee Recognition	40	230	300	250	500	500	100.0%	250	66.7%	200	0.0%	0
40900 Other Employee Benefits	44	110	0	0	0	0	----	0	----	0	----	0
TOTAL PERSONNEL SERVICES	311,751	313,355	324,200	324,985	330,550	341,100	1.7%	5,565	2.0%	6,350	3.2%	10,550
CONTRACT. SERV/COMMODITIES												
41200 Maintenance-Equip.	13,455	14,498	14,925	12,600	15,125	14,325	20.0%	2,525	1.3%	200	-5.3%	(800)
41300 Computer Service & Software	20,973	61,599	10,000	10,000	10,000	10,000	0.0%	0	0.0%	0	0.0%	0
41304 Other Profess. Serv.	49,607	42,034	41,835	41,835	42,777	40,486	2.3%	942	2.3%	942	-5.4%	(2,291)
41350 Legal Fees	0	0	0	1,000	1,000	1,000	0.0%	0	----	1,000	0.0%	0
41500 Credit Card Merchant Fees ¹	4,445	13,090	5,000	6,800	6,800	7,000	0.0%	0	36.0%	1,800	2.9%	200
42400 Training/Education	2,778	429	2,350	2,200	2,750	2,750	25.0%	550	17.0%	400	0.0%	0
42410 Conferences/Seminars	2,259	2,348	3,300	2,200	3,000	2,500	36.4%	800	-9.1%	(300)	-16.7%	(500)
42411 Mileage	300	36	0	0	0	0	----	0	----	0	----	0
42440 Dues	1,115	825	2,415	2,000	1,400	1,400	-30.0%	(600)	-42.0%	(1,015)	0.0%	0
42460 Publications	790	1,013	700	700	800	800	14.3%	100	14.3%	100	0.0%	0
42450 Recruitment	0	502	0	0	0	0	----	0	----	0	----	0
43210 Telephone	6,231	5,898	5,900	5,800	6,000	6,000	3.4%	200	1.7%	100	0.0%	0
43300 Postage	1,165	2,284	1,600	2,400	2,500	2,700	4.2%	100	56.3%	900	8.0%	200
43400 Printing/Publish.	7,135	4,525	4,300	9,200	9,500	9,500	3.3%	300	120.9%	5,200	0.0%	0
43550 Office Supplies	5,765	8,137	6,500	6,700	7,000	7,000	4.5%	300	7.7%	500	0.0%	0
43570 Operating Supplies	0	0	0	0	0	0	----	0	----	0	----	0
45900 Minor Equip.	594	225	1,600	1,000	1,000	1,000	0.0%	0	-37.5%	(600)	0.0%	0
TOTAL CONTRACT/COMMOD.	116,612	157,443	100,425	104,435	109,652	106,461	5.0%	5,217	9.2%	9,227	-2.9%	(3,191)
OTHER²												
51000 Interfund Transf/Equip Replac	25,000	30,000	40,000	40,000	25,000	40,000	-37.5%	(15,000)	-37.5%	(15,000)	60.0%	15,000
	25,000	30,000	40,000	40,000	25,000	40,000	-37.5%	(15,000)	-37.5%	(15,000)	60.0%	15,000

FINANCE DIVISION

01-60-610

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST ACTUAL TO BUDGET FY 16 - FY 17		BUDGET TO BUDGET FY 16 - FY 17		BUDGET TO BUDGET FY 17 - FY 18	
CAPITAL OUTLAY												
49350 Communications/Tech Equip	32,859	0	5,600	5,600	150,000	0	2578.6%	144,400	2578.6%	144,400	-100.0%	(150,000)
49400 Equipment	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL CAPITAL OUTLAY	32,859	0	5,600	5,600	150,000	0	2578.6%	144,400	2578.6%	144,400	-100.0%	(150,000)
DEPARTMENT TOTAL	486,222	500,798	470,225	475,020	615,202	487,561	29.5%	140,182	30.8%	144,977	-20.7%	(127,641)

¹Merchant fees were included in Other Professional Services prior to FY2012-13.

²Interfund Transfer not made in FY2015. Technology Replacements were expensed in Vehicle/Equip Fund.

BOARDS & COMMISSIONS

01-60-650

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 16/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE FY 17 - FY 18
CONTRACT SERV/COMMODITIES												
40800 Board/Committee Recogntn	8,913	4,442	7,500	8,750	9,000	9,000	2.9%	250	20.0%	1,500	0.0%	0
41304 Other Contractual Services	1,500	1,805	3,800	1,500	3,800	3,800	153.3%	2,300	0.0%	0	0.0%	0
42400 Training/Education	0	0	0	0	0	0	----	0	----	0	----	0
42440 Dues	8,312	8,307	11,000	10,000	10,175	10,175	1.8%	175	-7.5%	(825)	0.0%	0
43400 Printing/Publishing	191	21	1,600	600	600	600	0.0%	0	-62.5%	(1,000)	0.0%	0
43550 Office Supplies	178	45	150	75	150	150	100.0%	75	0.0%	0	0.0%	0
44610 Farmers Market	7,342	7,054	6,500	8,000	9,200	7,200	15.0%	1,200	41.5%	2,700	-21.7%	(2,000)
44620 Special Events	1,452	2,400	2,500	2,000	3,000	3,000	50.0%	1,000	20.0%	500	0.0%	0
44630 Historic Preservation Comm	0	106	14,250	10,250	4,250	4,250	-58.5%	(6,000)	-70.2%	(10,000)	0.0%	0
44800 Senior Prop Tax Assistance	1,377	2,418	2,500	2,361	3,000	3,000	27.1%	639	20.0%	500	0.0%	0
44850 Community Partnership Pgm	15,710	22,515	22,400	22,400	22,400	22,400	0.0%	0	0.0%	0	0.0%	0
TOTAL CONTRACT/COMMOD.	44,975	49,113	72,200	65,936	65,575	63,575	-0.5%	(361)	-9.2%	(6,625)	-3.0%	(2,000)
CAPITAL												
49350 Computer Equipment	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL CAPITAL	0	0	0	0	0	0	----	0	----	0	----	0
DEPARTMENT TOTAL	44,975	49,113	72,200	65,936	65,575	63,575	-0.5%	(361)	-9.2%	(6,625)	-3.0%	(2,000)

COMMUNITY DEVELOPMENT

01-60-680

CODE/LINE ITEM		ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL FY 16 - FY 17	\$ CHANGE TO BUDGET	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
PERSONNEL SERVICES													
40000	Salaries	148,818	180,037	136,000	139,125	135,000	139,100	-3.0%	(4,125)	-0.7%	(1,000)	3.0%	4,100
40100	Overtime Salaries	516	0	0	0	0	0	----	0	----	0	----	0
40300	Part-time Salaries	0	0	0	32,624	25,000	25,000	-23.4%	(7,624)	----	25,000	0.0%	0
40200	Seasonal	0	135	0	0	0	0	----	0	----	0	----	0
40400	Medical Insurance	10,875	13,695	27,000	19,235	15,945	16,700	-17.1%	(3,290)	-40.9%	(11,055)	4.7%	755
40410	Dental Insurance	236	389	715	860	715	800	-16.9%	(145)	0.0%	0	11.9%	85
40420	Life Insurance	1,519	1,467	600	595	260	300	-56.3%	(335)	-56.7%	(340)	15.4%	40
40600	Work Comp/Liability Deductible	0	0	0	0	0	0	----	0	----	0	----	0
40610	Work Comp/Liab Premium	11,348	8,170	10,700	8,967	9,245	9,400	3.1%	278	-13.6%	(1,455)	1.7%	155
40700	Unemployment Insurance	0	0	0	0	0	0	----	0	----	0	----	0
40900	Other Employee Benefits	54	1,399	250	50	250	250	400.0%	200	0.0%	0	0.0%	0
TOTAL PERSONNEL SERVICES		173,366	205,292	175,265	201,456	186,415	191,550	-7.5%	(15,041)	6.4%	11,150	2.8%	5,135
CONTRACT SERV/COMMODITIES													
41100	Maintenance - Vehicles	90	0	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
41200	Maintenance - Equipment	165	165	0	0	0	200	----	0	----	0	----	200
41300	Computer Service & Software	0	0	3,730	3,730	3,730	3,730	0.0%	0	0.0%	0	0.0%	0
41301	Building Inspection Serv	31,425	66,883	70,000	100,000	95,000	90,000	-5.0%	(5,000)	35.7%	25,000	-5.3%	(5,000)
41304	Other Profess. Serv.	28,214	38,942	49,000	60,666	47,500	47,100	-21.7%	(13,166)	-3.1%	(1,500)	-0.8%	(400)
41305	Engineering Serv.	0	4,305	0	0	0	0	----	0	----	0	----	0
41350	Legal Service	2,392	800	1,500	4,000	4,000	4,000	0.0%	0	166.7%	2,500	0.0%	0
42400	Training/Education	680	2,138	2,500	3,500	2,500	2,500	-28.6%	(1,000)	0.0%	0	0.0%	0
42410	Conferences/Seminars	0	0	2,500	0	2,500	2,500	----	2,500	0.0%	0	0.0%	0
42411	Mileage	0	0	0	0	0	0	----	0	----	0	----	0
42420	Clothing/Uniforms	0	153	475	475	475	475	0.0%	0	0.0%	0	0.0%	0
42440	Dues	1,160	265	1,500	300	1,000	1,000	233.3%	700	-33.3%	(500)	0.0%	0
42460	Publications	1,716	1,716	2,000	1,000	1,500	1,500	50.0%	500	-25.0%	(500)	0.0%	0
43210	Telephone	2,077	2,200	2,200	2,200	2,200	2,200	0.0%	0	0.0%	0	0.0%	0
43300	Postage	434	412	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
43400	Printing/Publish.	2,640	3,348	5,000	2,500	2,500	2,500	0.0%	0	-50.0%	(2,500)	0.0%	0
43550	Office Supplies	1,630	2,286	4,000	3,000	4,000	2,000	33.3%	1,000	0.0%	0	-50.0%	(2,000)
43560	Gasoline & Oil	1,118	724	1,200	1,100	1,200	1,200	9.1%	100	0.0%	0	0.0%	0
43570	Operating Supplies	0	111	500	100	500	500	400.0%	400	0.0%	0	0.0%	0
43640	Maintenance Supplies-Vehicle	289	378	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0	0.0%	0
44600	Vacant Property Maintenance	125	810	1,500	500	1,000	1,000	100.0%	500	-33.3%	(500)	0.0%	0
45900	Minor Equip.	1,590	113	750	500	750	750	50.0%	250	0.0%	0	0.0%	0
TOTAL CONTRACT/COMMOD.		75,745	125,749	150,355	189,571	172,355	169,155	-9.1%	(17,216)	14.6%	22,000	-1.9%	(3,200)

COMMUNITY DEVELOPMENT

01-60-680

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE BUDGET TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE BUDGET TO BUDGET FY 17 - FY 18
OTHER												
51000 Interfund Transf/Vehicle Fund	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	0	----	0	0.0%	0
TOTAL OTHER	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	0	----	0	0.0%	0
CAPITAL OUTLAY												
49350 Computer Equipment	0	0	2,000	0	2,000	0	----	2,000	----	0	-100.0%	(2,000)
TOTAL CAPITAL	0	0	2,000	0	2,000	0	----	2,000	----	0	-100.0%	(2,000)
DEPARTMENT TOTAL	253,111	335,041	331,620	395,027	364,770	364,705	-7.7%	(30,257)	10.0%	33,150	0.0%	(65)

VILLAGE HALL BUILDING

01-60-900

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	FY 15/16	FY 16/17	FY 17/18	EST ACT TO BUDGET	FY 16 - FY 17	BUDGET TO BUDGET	FY 16 - FY 17	BUDGET TO BUDGET	FY 17 - FY 18
PERSONNEL SERVICES												
40000 Salaries	13,400	14,690	9,350	9,100	9,600	9,900	5.5%	500	2.7%	250	3.1%	300
40100 Overtime Salaries	1,815	1,701	0	0	0	0	----	0	----	0	----	0
40400 Medical Insurance	4,455	5,580	0	0	0	0	----	0	----	0	----	0
40420 Life Insurance	26	26	0	0	0	0	----	0	----	0	----	0
40900 Other Employee Benefits	0	879	0	0	0	0	----	0	----	0	----	0
TOTAL PERSONNEL SERVICES	19,696	22,876	9,350	9,100	9,600	9,900	5.5%	500	2.7%	250	3.1%	300
CONTRACT SERV/COMMODITIES												
41000 Maintenance-Building	13,177	12,814	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0	0.0%	0
41050 Maintenance-Ground	3,838	3,900	3,000	3,000	3,000	3,000	0.0%	0	0.0%	0	0.0%	0
43230 Utilities/Water & Wastewater	1,449	3,355	3,500	3,500	3,500	3,500	0.0%	0	0.0%	0	0.0%	0
43660 Maint-Supplies Build	5,544	5,069	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0	0.0%	0
45900 Minor Equipment	420	585	500	500	1,500	500	200.0%	1,000	200.0%	1,000	-66.7%	(1,000)
TOTAL CONTRACT/COMMOD.	24,428	25,723	27,000	27,000	28,000	27,000	3.7%	1,000	3.7%	1,000	-3.6%	(1,000)
CAPITAL OUTLAY												
49120 Exterior Renovation/Improve	350	380	60,000	0	65,000	0	----	65,000	8.3%	5,000	-100.0%	(65,000)
49200 Interior Improvements	0	5,775	12,000	2,000	50,000	25,000	2400.0%	48,000	316.7%	38,000	-50.0%	(25,000)
49201 Boardroom Audio/Visual	0	0	0	18,000	65,000	0	261.1%	47,000	----	65,000	-100.0%	(65,000)
49202 Conference Rm Audio/Visual	0	0	0	0	0	10,000	----	0	----	0	----	10,000
49400 Equipment	56,570	0	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0	0.0%	0
TOTAL CAPITAL OUTLAY	56,920	6,155	77,000	25,000	185,000	40,000	640.0%	160,000	140.3%	108,000	-78.4%	(145,000)
DEPARTMENT TOTAL	101,044	54,754	113,350	61,100	222,600	76,900	264.3%	161,500	96.4%	109,250	-65.5%	(145,700)

VILLAGE PROPERTIES

01-60-940

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE BUDGET TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE BUDGET TO BUDGET FY 17 - FY 18	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE BUDGET TO BUDGET FY 17 - FY 18
CONTRACTUAL												
41304 Other Profess Services	0	0	2,900	0	2,900	2,900	----	2,900	0.0%	0	0.0%	0
43230 Utilities	1,578	1,250	1,250	1,200	1,250	1,250	4.2%	50	0.0%	0	0.0%	0
48700 Property Taxes	2,430	2,885	3,000	2,885	3,000	3,000	4.0%	115	0.0%	0	0.0%	0
TOTAL CONTRACTUAL	4,008	4,135	7,150	4,085	7,150	7,150	75.0%	3,065	0.0%	0	0.0%	0
DEBT/OTHER												
47800 Note Payable - 611 Walnut	0	0	0	0	0	0	----	0	----	0	----	0
47805 Note Payable - Interest	0	0	0	0	0	0	----	0	----	0	----	0
51000 Interfund Transfer	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL OTHER	0	0	0	0	0	0	----	0	----	0	----	0
CAPITAL OUTLAY												
49000 Land	0	329	0	0	0	0	----	0	----	0	----	0
49200 Land Improvements	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL CAPITAL OUTLAY	0	329	0	0	0	0	----	0	----	0	----	0
DEPARTMENT TOTAL	4,008	4,464	7,150	4,085	7,150	7,150	75.0%	3,065	0.0%	0	0.0%	0

POLICE SWORN OFFICERS

01-70-710

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST FY 16 - FY 17	ACTUAL FY 16 - FY 17	BUDGET FY 16 - FY 17	ACTUAL FY 16 - FY 17	BUDGET FY 17 - FY 18	ACTUAL FY 17 - FY 18
PERSONNEL SERVICES												
40000 Salaries	1,337,632	1,316,316	1,390,000	1,401,500	1,470,000	1,528,800	4.9%	68,500	5.8%	80,000	4.0%	58,800
40100 Overtime	234,793	195,798	215,000	239,750	250,000	250,000	4.3%	10,250	16.3%	35,000	0.0%	0
40400 Medical Insurance	144,280	135,951	154,955	135,205	180,375	189,400	33.4%	45,170	16.4%	25,420	5.0%	9,025
40401 PSEBA Medical Insurance	33,907	37,476	40,845	39,520	42,810	45,000	8.3%	3,290	4.8%	1,965		
40410 Dental Insurance	9,429	9,259	12,550	9,335	10,010	10,500	7.2%	675	-20.2%	(2,540)	4.9%	490
40420 Life Insurance	5,396	4,322	3,540	4,395	4,555	4,800	3.6%	160	28.7%	1,015	5.4%	245
40600 Work Comp/Liability Deduct	5,332	2,186	2,500	0	2,500	2,500	----	2,500	0.0%	0	0.0%	0
40610 Work Comp/Liability Premium	71,745	52,958	75,000	49,476	54,245	55,300	9.6%	4,769	-27.7%	(20,755)	1.9%	1,055
40700 Unemployment Insurance	0	0	0	0	0	0	----	0	---	0	----	0
40800 Employee Recognition	909	345	1,000	1,025	1,050	1,050	2.4%	25	5.0%	50	0.0%	0
40900 Other Employee Benefits	366	238	0	0	0	0	----	0	---	0	----	0
TOTAL PERSONNEL SERVICES	1,843,789	1,754,849	1,895,390	1,880,206	2,015,545	2,087,350	7.2%	135,339	6.3%	120,155	3.6%	71,805
CONTRACT. SERVICES/COMMODITIES												
41100 Maintenance-Vehicle	5,242	11,158	5,500	11,000	7,000	7,000	-36.4%	(4,000)	27.3%	1,500	0.0%	0
41200 Maintenance-Equip.	5,617	2,176	5,000	4,000	4,000	4,000	0.0%	0	-20.0%	(1,000)	0.0%	0
41300 Computer Service & Software	2,700	4,650	18,245	18,245	18,245	18,245	0.0%	0	0.0%	0	0.0%	0
41304 Other Professional Services.	21,691	15,076	20,000	17,000	17,500	20,000	2.9%	500	-12.5%	(2,500)	14.3%	2,500
41350 Legal Services	3,587	10,364	5,000	5,000	10,000	10,000	100.0%	5,000	100.0%	5,000	0.0%	0
42400 Training/Education	14,825	29,476	20,000	25,000	17,500	20,000	-30.0%	(7,500)	-12.5%	(2,500)	14.3%	2,500
42410 Conferences	1,020	2,558	3,200	1,500	3,200	3,200	113.3%	1,700	0.0%	0	0.0%	0
42411 Mileage	520	97	500	150	250	250	66.7%	100	-50.0%	(250)	0.0%	0
42420 Uniforms	9,761	14,013	10,000	9,000	10,000	10,000	11.1%	1,000	0.0%	0	0.0%	0
42440 Dues	3,080	6,915	3,500	5,000	3,500	3,500	-30.0%	(1,500)	0.0%	0	0.0%	0
42460 Publications	2,171	1,504	2,000	2,100	2,000	2,100	-4.8%	(100)	0.0%	0	5.0%	100
42450 Recruitment	23,543	457	10,000	7,000	10,000	7,000	42.9%	3,000	0.0%	0	-30.0%	(3,000)
43210 Telephone	25,466	29,678	22,000	26,000	25,000	25,000	-3.8%	(1,000)	13.6%	3,000	0.0%	0
43300 Postage	852	1,020	800	1,000	1,000	1,000	0.0%	0	25.0%	200	0.0%	0
43400 Printing	3,347	4,464	3,000	2,000	3,000	3,000	50.0%	1,000	0.0%	0	0.0%	0
43550 Office Supplies	2,380	2,682	2,000	2,100	2,000	2,000	-4.8%	(100)	0.0%	0	0.0%	0
43560 Gasoline & Oil	39,029	43,003	40,000	34,000	40,000	40,000	17.6%	6,000	0.0%	0	0.0%	0
43570 Operating Supply/Prisoner food	3,005	3,322	5,000	2,000	5,000	5,000	150.0%	3,000	0.0%	0	0.0%	0
43640 Maint. Supplies-Vehicles	5,546	9,639	8,000	9,600	9,000	9,000	-6.3%	(600)	12.5%	1,000	0.0%	0
43650 Maint. Supplies-Equip.	346	830	750	700	750	750	7.1%	50	0.0%	0	0.0%	0
44400 Animal Control	405	110	200	200	200	200	0.0%	0	0.0%	0	0.0%	0
44500 Community Relations	3,696	1,248	3,500	2,500	3,000	3,000	20.0%	500	-14.3%	(500)	0.0%	0
44900 Accreditation Program	5,099	6,995	7,500	7,500	8,000	8,000	6.7%	500	6.7%	500	0.0%	0
45900 Minor Equip.	2,148	1,276	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0	0.0%	0
TOTAL CONTRACT/COMMOD.	185,076	202,711	197,195	194,095	201,645	203,745	3.9%	7,550	2.3%	4,450	1.0%	2,100
OTHER												
51000 Interfund Transf/Vehicle Fund	30,000	30,000	35,000	35,000	60,000	60,000	71.4%	25,000	71.4%	25,000	0.0%	0

POLICE SWORN OFFICERS

01-70-710

CODE/LINE ITEM	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	BUDGET	ACTUAL	BUDGET	BUDGET	EST ACTUAL TO BUDGET	EST ACTUAL TO BUDGET	BUDGET TO BUDGET	BUDGET TO BUDGET	BUDGET TO BUDGET	BUDGET TO BUDGET
			FY 15/16	FY 15/16	FY 16/17	FY 17/18	FY 16 - FY 17	FY 16 - FY 17	FY 16 - FY 17	FY 16 - FY 17	FY 17 - FY 18	FY 17 - FY 18
51200 Interfund Transf/Police Pens (2)	566,409	603,833	640,600	639,685	650,100	682,610	1.6%	10,415	1.5%	9,500	5.0%	32,510
51210 Interfund Transf/PPRT (2)	6,554	6,395	5,750	6,769	6,625	6,625	-2.1%	(144)	15.2%	875	0.0%	0
TOTAL OTHER	602,963	640,228	681,350	681,454	716,725	749,235	5.2%	35,271	5.2%	35,375	4.5%	32,510
CAPITAL OUTLAY												
49300 Squad Cars	0	0	0	0	0	0	----	0	---	0	----	0
49350 Computer Equipment	0	0	0	0	0	0	----	0	---	0	----	0
49400 Equipment	12,576	99,663	49,000	49,000	45,000	14,500	-8.2%	(4,000)	-8.2%	(4,000)	-67.8%	(30,500)
TOTAL CAPITAL OUTLAY	12,576	99,663	49,000	49,000	45,000	14,500	-8.2%	(4,000)	-8.2%	(4,000)	-67.8%	(30,500)
DEPARTMENT TOTAL	2,644,404	2,697,451	2,822,935	2,804,755	2,978,915	3,054,830	6.2%	174,160	5.5%	155,980	2.5%	75,915

01-70-711

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE BUDGET TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE BUDGET TO BUDGET FY 17 - FY 18
PERSONNEL SERVICES												
40000 Salaries	299,311	268,151	131,000	126,800	134,000	138,000	5.7%	7,200	2.3%	3,000	3.0%	4,000
40100 Overtime	54,850	20,955	5,000	10,500	5,000	5,000	-52.4%	(5,500)	0.0%	0	0.0%	0
40200 Seasonal - Crossing Guards	9,394	9,749	9,850	6,920	9,000	9,000	30.1%	2,080	-8.6%	(850)	0.0%	0
40300 Part-Time	0	0	15,000	5,000	27,000	27,000	440.0%	22,000	80.0%	12,000	0.0%	0
40400 Medical Insurance	59,574	41,906	32,380	29,000	33,855	35,500	16.7%	4,855	4.6%	1,475	4.9%	1,645
40410 Dental Insurance	3,088	1,648	1,020	665	1,020	1,100	53.4%	355	0.0%	0	7.8%	80
40420 Life Insurance	571	404	250	260	260	300	0.0%	0	4.0%	10	15.4%	40
40600 Work Comp/Liability Deduct	685	0	0	0	0	0	----	0	---	0	----	0
40610 Work Comp/Liability Premium	20,754	15,193	14,500	9,681	7,160	7,300	-26.0%	(2,521)	-50.6%	(7,340)	2.0%	140
40700 Unemployment Insurance	0	0	0	0	0	0	----	0	---	0	----	0
40900 Other Employee Benefits	56	115	200	175	250	250	42.9%	75	25.0%	50	0.0%	0
TOTAL PERSONNEL SERVICES	448,283	358,121	209,200	189,001	217,545	223,450	15.1%	28,544	4.0%	8,345	2.7%	5,905
CONTRACT. SERVICES/COMMODITIES												
41200 Maintenance-Equip.	6,119	5,159	0	0	0	0	----	0	---	0	----	0
41300 Computer Service & Software	5,625	0	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0	0.0%	0
41301 Communication Service	0	213,178	253,083	253,083	298,338	318,684	17.9%	45,255	17.9%	45,255	6.8%	20,346
41302 East Shore Radio Network	12,346	10,169	12,000	12,000	12,000	12,300	0.0%	0	0.0%	0	2.5%	300
41304 Other Profess. Serv.	32,651	9,176	0	0	0	0	----	0	---	0	----	0
42400 Training/Education	969	1,209	800	100	800	800	700.0%	700	0.0%	0	0.0%	0
42410 Conferences	475	0	900	500	900	900	80.0%	400	0.0%	0	0.0%	0
42411 Mileage	0	0	0	75	0	0	-100.0%	(75)	---	0	----	0
42420 Uniforms	1,563	1,030	500	300	500	500	66.7%	200	0.0%	0	0.0%	0
42440 Dues	110	0	100	0	100	100	----	100	0.0%	0	0.0%	0
42460 Publications	0	782	0	0	0	0	----	0	---	0	----	0
42450 Recruitment	702	0	300	0	0	0	----	0	-100.0%	(300)	----	0
43210 Telephone	2,083	2,317	1,500	2,000	2,000	2,000	0.0%	0	33.3%	500	0.0%	0
43550 Office Supplies	213	40	100	75	500	500	566.7%	425	400.0%	400	0.0%	0
43570 Operating Supplies	0	0	100	0	100	100	----	100	0.0%	0	0.0%	0
43650 Maint. Supplies-Equip.	0	0	0	0	0	0	----	0	---	0	----	0
45900 Minor Equip.	121	595	0	0	300	300	----	300	---	300	0.0%	0
TOTAL CONTRACT/COMMOD.	62,977	243,655	275,383	274,133	321,538	342,184	17.3%	47,405	16.8%	46,155	6.4%	20,646
CAPITAL OUTLAY												
49350 Computer Equipment	0	0	0	0	0	0	----	0	---	0	----	0
49400 Equipment	0	0	0	0	0	0	----	0	---	0	----	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	----	0	---	0	----	0
DEPARTMENT TOTAL	511,260	601,776	484,583	463,134	539,083	565,634	16.4%	75,949	11.2%	54,500	4.9%	26,551

FIRE DIVISION

01-70-730

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	F15/16	FY 16/17	FY 17/18	EST ACTUAL	TO BUDGET	BUDGET TO BUDGET	TO BUDGET	BUDGET TO BUDGET	TO BUDGET
							FY 16 - FY 17		FY 16 - FY 17		FY 17 - FY 18	
PERSONNEL SERVICES												
40000 Salaries	61,305	63,394	65,400	59,900	64,500	66,400	7.7%	4,600	-1.4%	(900)	2.9%	1,900
40100 Overtime	0	0	0	0	0	0	----	0	---	0	----	0
40200 Seasonal	0	364	3,000	0	3,000	3,000	----	3,000	0.0%	0	0.0%	0
40310 Volunteer Firefighters	60,491	66,095	67,000	60,625	65,000	67,000	7.2%	4,375	-3.0%	(2,000)	3.0%	2,000
40400 Medical Insurance	16,646	17,738	19,184	18,610	20,035	21,000	7.7%	1,425	4.4%	851	4.6%	965
40410 Dental Insurance	485	479	510	480	510	500	6.3%	30	0.0%	0	-2.0%	(10)
40420 Life Insurance	117	117	125	120	125	100	4.2%	5	0.0%	0	-25.0%	(25)
40600 Work Comp/Liability Deduct	2,843	0	0	0	0	0	----	0	---	0	----	0
40610 Work Comp/Liability Premium	20,169	14,810	19,380	17,370	17,750	18,100	2.2%	380	-8.4%	(1,630)	1.9%	350
40740 Insurance-Fire Department	6,873	0	2,400	0	7,000	0	----	7,000	191.7%	4,600	#DIV/0!	(7,000)
40800 Volunteer Recognition	100	51	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
40900 Other Employee Benefits	293	74	600	0	0	0	----	0	-100.0%	(600)	----	0
TOTAL PERSONNEL SERVICES	169,322	163,122	178,099	157,605	178,420	176,600	13.2%	20,815	0.2%	321	-1.0%	(1,820)
CONTRACT SERVICES/COMMODITIES												
41100 Maintenance-Vehicle	28,468	23,146	32,900	21,000	25,000	25,000	19.0%	4,000	-24.0%	(7,900)	0.0%	0
41200 Maintenance-Equip.	9,425	6,702	9,500	7,500	7,500	7,500	0.0%	0	-21.1%	(2,000)	0.0%	0
41300 Computer Service & Software	3,375	0	10,430	10,430	11,000	12,000	5.5%	570	5.5%	570	8.3%	1,000
41301 Ambulance Service	334,525	247,056	288,600	260,000	274,890	283,080	5.7%	14,890	-4.8%	(13,710)	2.9%	8,190
41303 Dispatch Services	29,078	8,141	28,120	28,120	29,000	30,000	3.1%	880	3.1%	880	3.3%	1,000
41304 Other Professional Services	350	0	0	0	13,000	3,000	----	13,000	---	13,000	-333.3%	(10,000)
42400 Training/Education	3,968	8,362	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0	0.0%	0
42420 Clothing and Badges	7,660	8,906	14,000	10,000	15,000	15,000	50.0%	5,000	7.1%	1,000	0.0%	0
42440 Dues	6,000	6,390	6,500	6,500	6,500	6,500	0.0%	0	0.0%	0	0.0%	0
42450 Recruitment	332	1,542	1,000	600	1,000	1,000	66.7%	400	0.0%	0	0.0%	0
42460 Publications	704	660	750	1,560	900	900	-42.3%	(660)	20.0%	150	0.0%	0
43210 Telephone	11,870	8,154	9,000	2,500	9,000	9,000	260.0%	6,500	0.0%	0	0.0%	0
43300 Postage	227	571	600	450	600	600	33.3%	150	0.0%	0	0.0%	0
43400 Printing	156	36	500	150	500	500	233.3%	350	0.0%	0	0.0%	0
43550 Office Supplies	2,754	2,435	1,500	1,700	2,500	2,500	47.1%	800	66.7%	1,000	0.0%	0
43560 Gasoline and Oil	3,787	3,219	4,500	3,000	4,500	4,500	50.0%	1,500	0.0%	0	0.0%	0
43570 Operating Supplies	1,313	3,358	2,900	2,900	4,900	4,900	69.0%	2,000	69.0%	2,000	0.0%	0
43590 Fire Investigation Supplies	0	0	250	100	250	250	150.0%	150	0.0%	0	0.0%	0
43640 Maint. Supplies-Vehic.	2,767	3,319	2,500	1,500	3,000	3,000	100.0%	1,500	20.0%	500	0.0%	0
43650 Maint. Supplies-Equip.	4,551	4,201	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0	0.0%	0
44501 Community Awareness	1,470	1,116	1,500	1,450	1,500	1,500	3.4%	50	0.0%	0	0.0%	0
43670 Fire Burn Bldg Supplies	0	128	1,000	150	3,100	1,000	1966.7%	2,950	210.0%	2,100	-210.0%	(2,100)
45900 Minor Equip.	2,994	2,961	5,000	2,750	5,000	5,000	81.8%	2,250	0.0%	0	0.0%	0
TOTAL CONTRACT/COMMOD.	455,774	340,403	431,050	372,360	428,640	426,730	15.1%	56,280	-0.6%	(2,410)	-0.4%	(1,910)
OTHER												
51000 Interfund Transf/Vehicle Fund	75,000	100,000	100,000	100,000	100,000	100,000	0.0%	0	0.0%	0	0.0%	0

01-70-730

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL F15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
TOTAL OTHER	75,000	100,000	100,000	100,000	100,000	100,000	0.0%	0	0.0%	0	0.0%	0
CAPITAL OUTLAY												
49350 Computer Equipment												
49360 Office Equipment	6,718	0	0	0	1,500	1,500	----	1,500	---	1,500	0.0%	0
49400 Equipment	18,251	67,553	24,000	24,000	19,600	26,200	-18.3%	(4,400)	-18.3%	(4,400)	25.2%	6,600
TOTAL CAPITAL OUTLAY	24,969	67,553	24,000	24,000	21,100	27,700	-12.1%	(2,900)	-12.1%	(2,900)	23.8%	6,600
DEPT TOTAL w/o AMBULANCE SRVC	390,540	424,022	444,549	393,965	453,270	447,950	15.1%	59,305	2.0%	8,721	-1.2%	(5,320)
DEPARTMENT TOTAL	725,065	671,078	733,149	653,965	728,160	731,030	11.3%	74,195	-0.7%	(4,989)	0.4%	2,870

PUBLIC SAFETY BUILDING

01-70-930

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
PERSONNEL SERVICES												
40000 Salaries	13,916	14,690	9,350	9,100	9,600	9,900	5.5%	500	2.7%	250	3.1%	300
40100 Overtime Salaries	1,815	1,701	0	0	0	0	----	0	---	0	----	0
40400 Medical Insurance	4,455	5,580	0	0	0	0	----	0	---	0	----	0
40410 Dental Insurance	0	0	0	0	0	0	----	0	---	0	----	0
40420 Life Insurance	26	26	0	0	0	0	----	0	---	0	----	0
40900 Other Employee Benefits	0	0	0	0	0	0	----	0	---	0	----	0
TOTAL PERSONNEL SERVICES	20,212	21,997	9,350	9,100	9,600	9,900	5.5%	500	2.7%	250	3.1%	300
CONTRACT SERV/COMMODITIES												
41000 Maintenance-Building	27,190	24,483	30,000	30,000	31,000	32,500	3.3%	1,000	3.3%	1,000	4.8%	1,500
41050 Maintenance-Ground	4,251	4,725	12,500	8,000	5,000	5,000	-37.5%	(3,000)	-60.0%	(7,500)	0.0%	0
41070 Maintenance-Other	0	140	1,300	1,300	0	0	-100.0%	(1,300)	-100.0%	(1,300)	----	0
41200 Maintenance-Equipment	6,345	4,675	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0	0.0%	0
41300 Technology Support	1,145	1,206	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0	0.0%	0
41304 Other Professional Serv.	0	0	0	0	0	0	----	0	---	0	----	0
43230 Utilities	2,496	2,851	2,700	2,700	2,700	2,700	0.0%	0	0.0%	0	0.0%	0
43660 Maintenance Supplies-Bldg	7,912	8,140	8,200	8,200	8,200	8,200	0.0%	0	0.0%	0	0.0%	0
43680 Maintenance Supplies-Grnd	900	0	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
45900 Minor Equipment	1,085	0	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0	0.0%	0
TOTAL CONTRACT/COMMOD.	51,324	46,220	63,200	58,700	55,400	56,900	-5.6%	(3,300)	-12.3%	(7,800)	2.7%	1,500
CAPITAL OUTLAY												
49100 Building Improve/Renovation	13,738	24,861	10,500	10,500	25,000	20,000	138.1%	14,500	138.1%	14,500	-20.0%	(5,000)
49150 Building Addition/Reconfig	202,964	0	0	0	0	0	----	0	----	0	----	0
49200 Other Improve/Furniture	0	120,273	0	0	0	0	----	0	---	0	----	0
49400 Equipment	2,500	5,816	2,500	7,500	2,500	2,500	-66.7%	(5,000)	0.0%	0	0.0%	0
TOTAL CAPITAL OUTLAY	219,202	150,950	13,000	18,000	27,500	22,500	52.8%	9,500	111.5%	14,500	-18.2%	(5,000)
DEPARTMENT TOTAL	290,738	219,167	85,550	85,800	92,500	89,300	7.8%	6,700	8.1%	6,950	-3.5%	(3,200)

STREETS, BRIDGES & LIGHTING^a

01-80-840

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACT TO BUDGET FY 16 -- FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 16 -- FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 -- FY 18	\$ CHANGE
PERSONNEL SERVICES												
40000 Salaries	248,930	259,545	248,500	270,015	251,500	259,000	-6.9%	(18,515)	1.2%	3,000	3.0%	7,500
40100 Overtime	31,367	25,702	25,000	25,000	25,000	25,000	0.0%	0	0.0%	0	0.0%	0
40200 Seasonal Salaries	0	0	10,000	10,000	8,000	10,000	-20.0%	(2,000)	-20.0%	(2,000)	25.0%	2,000
40400 Medical Insurance	59,234	68,727	72,175	73,045	77,560	81,400	6.2%	4,515	7.5%	5,385	5.0%	3,840
40410 Dental Insurance	227	226	250	290	250	300	-13.8%	(40)	0.0%	0	20.0%	50
40420 Life Insurance	996	999	475	530	480	500	-9.4%	(50)	1.1%	5	4.2%	20
40600 Work Comp/Liab Deductible	1,544	0	2,500	0	2,500	2,500	----	2,500	0.0%	0	0.0%	0
40610 Work Comp/Liability Premium	17,678	13,028	19,000	13,466	14,065	14,300	4.4%	599	-26.0%	(4,935)	1.7%	235
40900 Other Employee Benefits	114	32	500	275	500	500	81.8%	225	0.0%	0	0.0%	0
TOTAL PERSONNEL SERVICES	360,090	368,259	378,400	392,621	379,855	393,500	-3.3%	(12,766)	0.4%	1,455	3.6%	13,645
CONTRACT SERV/COMMODITIES												
41100 Maintenance-Vehicle	7,207	1,661	5,600	2,800	8,500	5,000	203.6%	5,700	51.8%	2,900	-41.2%	(3,500)
41200 Maintenance-Equipment	3,786	20,221	3,500	2,000	3,500	3,500	75.0%	1,500	0.0%	0	0.0%	0
41304 Other Pro Svcs/Contract Labor	72,925	51,400	32,000	32,000	32,000	32,000	0.0%	0	0.0%	0	0.0%	0
42400 Training/Education	0	0	0	0	0	0	----	0	----	0	----	0
42420 Uniforms/Clothing	1,693	1,743	1,800	1,800	1,800	1,800	0.0%	0	0.0%	0	0.0%	0
42440 Dues	65	165	300	300	300	300	0.0%	0	0.0%	0	0.0%	0
42450 Recruitment	0	71	0	0	0	0	----	0	----	0	----	0
43230 Utilities/Street Lights	52,452	55,398	47,500	48,250	49,200	50,200	2.0%	950	3.6%	1,700	2.0%	1,000
43400 Printing	42	36	0	0	0	0	----	0	----	0	----	0
43560 Gasoline & Oil	13,456	8,117	10,500	10,000	11,000	11,000	10.0%	1,000	4.8%	500	0.0%	0
43580 Ice Control Materials	41,524	81,273	75,000	47,187	48,587	49,987	3.0%	1,400	-35.2%	(26,413)	2.9%	1,400
43640 Maint. Supplies-Vehicles	5,435	4,990	6,000	4,500	5,000	5,500	11.1%	500	-16.7%	(1,000)	10.0%	500
43650 Maint. Supplies-Equip.	4,545	4,618	4,500	4,500	4,500	4,500	0.0%	0	0.0%	0	0.0%	0
43690 Maint. Supplies-Street & Lites	3,315	6,285	6,500	6,500	6,500	6,500	0.0%	0	0.0%	0	0.0%	0
43691 Street Signs	1,559	5,536	14,000	14,000	5,000	5,000	-64.3%	(9,000)	-64.3%	(9,000)	0.0%	0
45900 Minor Equipment	501	397	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
TOTAL CONTRACT/COMM.	208,505	241,911	207,700	174,337	176,387	175,787	1.2%	2,050	-15.1%	(31,313)	-0.3%	(600)
OTHER												
51000 Interfund Transf/Vehicle Fund	0	40,000	40,000	40,000	40,000	40,000	0.0%	0	0.0%	0	0.0%	0
TOTAL OTHER	0	40,000	40,000	40,000	40,000	40,000	0.0%	0	0.0%	0	0.0%	0
CAPITAL												
49400 Equipment	5,119	1,331	0	0	0	0	----	0	----	0	----	0

STREETS, BRIDGES & LIGHTING^a

01-80-840

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST ACT TO BUDGET FY 16 -- FY 17		BUDGET TO BUDGET FY 16 -- FY 17		BUDGET TO BUDGET FY 17 -- FY 18	
TOTAL CAPITAL EQUIPMENT	5,119	1,331	0	0	0	0	-----	0	-----	0	-----	0
DEPARTMENT TOTAL	573,714	651,501	626,100	606,958	596,242	609,287	-1.8%	(10,716)	-4.8%	(29,858)	2.2%	13,045

^aStreet Lighting expenses were in a separate PW division prior to FY2014.
FY12 & FY13 expenses have been added here for comparison purposes.

01-80-850

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST ACT FY 16 - FY 17	TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE FY 17 - FY 18
PERSONNEL SERVICES												
40200 Seasonal	(1,103)	0	0	0	0	0	----	0	----	0	----	0
40300 Part Time	6,500	6,500	7,125	5,000	8,000	8,000	60.0%	3,000	12.3%	875	0.0%	0
40610 Work Comp/Liability Premium	5,117	2,213	0	2,856	2,940	3,000	2.9%	84	----	2,940	2.0%	60
40900 Other Employee Benefits	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL PERSONNEL SERVICES	10,514	8,713	7,125	7,856	10,940	11,000	39.3%	3,084	53.5%	3,815	0.5%	60
CONTRACT SERV/COMMODITIES												
41100 Maintenance-Vehicle	70	35	500	100	200	200	100.0%	100	-60.0%	(300)	0.0%	0
41200 Maintenance-Equipment	250	5	1,000	500	500	500	0.0%	0	-50.0%	(500)	0.0%	0
41305 Waste/Recycling Contract	529,786	537,901	548,200	547,469	555,673	564,069	1.5%	8,204	1.4%	7,473	1.5%	8,396
43560 Gasoline & Oil	172	217	250	200	200	200	0.0%	0	-20.0%	(50)	0.0%	0
43640 Maint. Supplies-Vehicles	116	0	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
43650 Maint. Supplies-Equip.	166	0	0	0	0	0	----	0	----	0	----	0
44650 Waste Disposal Services	928	561	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0	0.0%	0
44670 Yard Waste Disposal	38,785	31,756	40,000	69,463	29,500	29,500	-57.5%	(39,963)	-26.3%	(10,500)	0.0%	0
45900 Minor Equipment	2,614	2,712	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0	0.0%	0
TOTAL CONTRACT/COMM.	572,887	573,187	596,450	624,232	592,573	600,969	-5.1%	(31,659)	-0.7%	(3,877)	1.4%	8,396
CAPITAL OUTLAY												
49200 Other Improvements	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL CAPITAL	0	0	0	0	0	0	----	0	----	0	----	0
DEPARTMENT TOTAL	583,401	581,900	603,575	632,088	603,513	611,969	-4.5%	(28,575)	0.0%	(62)	1.4%	8,456

01-80-860

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 13/15	FY 14/15	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST ACTUAL FY 16 - FY 17	TO BUDGET	BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18	% CHANGE	\$ CHANGE
PERSONNEL SERVICES												
40000 Salaries	56,617	55,259	68,500	67,800	71,000	73,100	4.7%	3,200	3.6%	2,500	3.0%	2,100
40100 Overtime	7,119	5,883	6,200	5,600	6,500	6,700	16.1%	900	4.8%	300	0.0%	0
40200 Seasonal	0	0	8,000	8,000	8,000	8,200	0.0%	0	0.0%	0	0.0%	0
40400 Medical Insurance	12,861	13,735	17,965	19,855	19,265	20,200	-3.0%	(590)	7.2%	1,300	0.0%	0
40410 Dental Insurance	121	120	137	119	130	100	9.2%	11	-5.1%	(7)	0.0%	0
40420 Life Insurance	146	143	125	135	135	100	0.0%	0	8.0%	10	0.0%	0
40600 Work Comp/Liab Deductible	0	0	0	0	0	0	----	0	----	0	0.0%	0
40610 Work Comp/Liability Premium	9,560	7,485	9,800	8,961	9,395	9,600	4.8%	434	-4.1%	(405)	0.0%	0
40900 Other Employee Benefits	0	0	0	0	0	0	----	0	----	0	0.0%	0
TOTAL PERSONNEL SERVICES	86,424	82,625	110,727	110,470	114,425	118,000	3.6%	3,955	3.3%	3,698	3.1%	3,575
CONTRACT. SERVICES/COMMODITIES												
41100 Maintenance-Vehicle	2,427	1,118	2,500	2,500	5,500	2,500	120.0%	3,000	120.0%	3,000	-54.5%	(3,000)
41200 Maintenance-Equipment	0	536	500	500	500	500	0.0%	0	0.0%	0	0.0%	0
41301 Tree Removal/Trimming	11,700	20,757	30,000	30,000	30,000	20,000	0.0%	0	0.0%	0	-33.3%	(10,000)
41304 Other Contractual Services	707	600	3,000	500	500	500	0.0%	0	-83.3%	(2,500)	0.0%	0
42400 Training/Education	265	264	500	400	400	400	0.0%	0	-20.0%	(100)	0.0%	0
42420 Uniforms/Clothing	249	267	400	400	400	400	0.0%	0	0.0%	0	0.0%	0
42440 Dues	175	175	250	200	200	200	0.0%	0	-20.0%	(50)	0.0%	0
42460 Publications	2,200	0	0	0	0	0	----	0	----	0	----	0
43560 Gasoline & Oil	3,901	4,857	5,500	5,000	5,000	5,000	0.0%	0	-9.1%	(500)	0.0%	0
43570 Operating Supplies	0	32	0	0	0	0	----	0	----	0	----	0
43640 Maint. Supplies-Vehicles	460	188	600	800	600	600	-25.0%	(200)	0.0%	0	0.0%	0
43650 Maint. Supplies-Equip.	536	2,072	2,500	2,500	2,500	2,500	0.0%	0	0.0%	0	0.0%	0
43680 Maint. Supplies-Ground	0	0	0	0	0	0	----	0	----	0	----	0
44900 Tree Canopy/Sharing Program	456	0	4,500	4,150	5,500	5,500	32.5%	1,350	22.2%	1,000	0.0%	0
45900 Minor Equipment	1,229	768	1,100	1,100	800	800	-27.3%	(300)	-27.3%	(300)	0.0%	0
TOTAL CONTRACT/COMMOD.	24,305	31,634	51,350	48,050	51,900	38,900	8.0%	3,850	1.1%	550	-25.0%	(13,000)
OTHER												
51000 Interfund Transf/Vehicle Fund	0	15,000	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0	0.0%	0
TOTAL OTHER	0	15,000	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0	0.0%	0
CAPITAL OUTLAY												
49240 Trees	6,945	9,643	10,750	5,800	7,500	7,500	29.3%	1,700	-30.2%	(3,250)	0.0%	0
49400 Equipment	0	0	0	0	6,320	0	----	6,320	----	6,320	-100.0%	(6,320)

GENERAL FUND

FORESTRY

BIENNIAL BUDGET FY2017-FY2018

01-80-860

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 13/15	FY 14/15	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST ACTUAL TO BUDGET FY 16 - FY 17		BUDGET TO BUDGET FY 16 - FY 17		BUDGET TO BUDGET FY 17 - FY 18	
TOTAL CAPITAL	6,945	9,643	10,750	5,800	13,820	7,500	138.3%	8,020	28.6%	3,070	-45.7%	(6,320)
DEPARTMENT TOTAL	117,674	138,902	187,827	179,320	195,145	179,400	8.8%	15,825	3.9%	7,318	-8.1%	(15,745)

01-80-870

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACTUAL TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
PERSONNEL SERVICES												
40000 Salaries	5,259	4,897	10,500	9,360	11,000	11,300	17.5%	1,640	4.8%	500	2.7%	300
40100 Overtime	4,231	1,193	2,000	2,000	2,000	2,000	0.0%	0	0.0%	0	0.0%	0
40200 Seasonal	28,562	20,854	18,500	18,500	18,500	19,100	0.0%	0	0.0%	0	3.2%	600
40400 Medical Insurance	1,485	1,860	3,960	3,840	4,280	4,500	11.5%	440	8.1%	320	5.1%	220
40410 Dental Insurance	0	0	0	0	0	0	----	0	----	0	----	0
40420 Life Insurance	9	9	0	0	0	0	----	0	----	0	----	0
40600 Work Comp/Liability Deduc	0	0	0	0	0	0	----	0	----	0	----	0
40610 Work Comp/Liability Premium	6,148	4,485	5,875	5,585	5,785	5,900	3.6%	200	-1.5%	(90)	2.0%	115
40900 Other Employee Benefits	26	0	0	0	0	0	----	0	----	0	----	0
TOTAL PERSONNEL SERVICES	45,720	33,298	40,835	39,285	41,565	42,800	5.8%	2,280	1.8%	730	3.0%	1,235
CONTRACT. SERVICES/COMMODITIES												
41050 Maintenance-Ground	6,695	8,337	15,000	13,000	14,000	14,000	7.7%	1,000	-6.7%	(1,000)	0.0%	0
41100 Maintenance-Vehicle	1,156	271	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0	0.0%	0
41200 Maintenance-Equipment	291	204	750	500	500	500	0.0%	0	-33.3%	(250)	0.0%	0
41304 Other Contractual Services	97	2,641	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0	0.0%	0
42420 Uniforms/Clothing	200	0	500	0	0	0	----	0	-100.0%	(500)	----	0
43560 Gasoline & Oil	8,159	5,461	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0	0.0%	0
43640 Maint. Supplies-Vehicles	1,760	862	2,000	1,500	1,500	1,500	0.0%	0	-25.0%	(500)	0.0%	0
43650 Maint. Supplies-Equip.	3,192	2,443	2,750	2,700	2,700	2,700	0.0%	0	-1.8%	(50)	0.0%	0
43680 Maint. Supplies-Ground	4,169	2,365	5,000	4,000	4,000	4,000	0.0%	0	-20.0%	(1,000)	0.0%	0
44870 CBD Beautification Program	6,787	9,881	6,750	6,750	6,750	6,750	0.0%	0	0.0%	0	0.0%	0
45900 Minor Equipment	945	675	1,800	1,800	1,000	1,000	-44.4%	(800)	-44.4%	(800)	0.0%	0
TOTAL CONTRACT/COMMOD.	33,451	33,140	56,550	52,250	52,450	52,450	0.4%	200	-7.3%	(4,100)	0.0%	0
OTHER												
51000 Interfund Transf/Vehicle Fund	0	25,000	25,000	25,000	25,000	25,000	0.0%	0	0.0%	0	0.0%	0
TOTAL OTHER	0	25,000	25,000	25,000	25,000	25,000	0.0%	0	0.0%	0	0.0%	0
CAPITAL OUTLAY												
49400 Equipment	0	2,900	0	0	0	0	----	0	----	0	----	0
TOTAL CAPITAL	0	2,900	0	0	0	0	----	0	----	0	----	0
DEPARTMENT TOTAL	79,171	94,338	122,385	116,535	119,015	120,250	2.1%	2,480	-2.8%	(3,370)	1.0%	1,235

01-80-890

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST ACT FY 16 - FY 17	TO BUDGET	BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18	BUDGET TO BUDGET FY 17 - FY 18	BUDGET TO BUDGET FY 17 - FY 18
PERSONNEL SERVICES												
40000 Salaries	97,607	70,647	111,500	110,300	115,000	118,500	4.3%	4,700	3.1%	3,500	3.0%	3,500
40100 Overtime	15,011	6,299	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0	0.0%	0
40400 Medical Insurance	25,041	8,155	28,300	25,100	30,430	32,000	21.2%	5,330	7.5%	2,130	5.2%	1,570
40410 Dental Insurance	121	120	385	150	255	300	70.0%	105	-33.8%	(130)	17.6%	45
40420 Life Insurance	229	124	215	117	220	200	88.0%	103	2.3%	5	-9.1%	(20)
40600 Work Comp/Liability Deductibl	0	2,721	0	0	0	0	----	0	----	0	----	0
40610 Work Comp/Liability Premium	12,940	9,713	12,715	11,167	11,480	11,700	2.8%	313	-9.7%	(1,235)	1.9%	220
40900 Other Employee Benefits	0	0	500	0	500	500	----	500	0.0%	0	0.0%	0
TOTAL PERSONNEL SERVICES	150,949	97,779	159,615	152,834	163,885	169,200	7.2%	11,051	2.7%	4,270	3.2%	5,315
CONTRACT SERV/COMMODITIES												
41100 Maintenance-Vehicle	1,587	580	1,500	1,500	4,000	1,000	166.7%	2,500	166.7%	2,500	-75.0%	(3,000)
41200 Maintenance-Equipment	3,782	72	4,000	3,800	3,800	3,800	0.0%	0	-5.0%	(200)	0.0%	0
41304 Professional Srv/Engineering	0	121,110	0	82,000	3,000	18,000	-96.3%	(79,000)	----	3,000	500.0%	15,000
41305 Contractual Labor	27,275	21,552	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0	0.0%	0
41306 Lift Station Labor/Repairs	2,496	8,633	10,000	10,000	9,000	8,000	-10.0%	(1,000)	-10.0%	(1,000)	-11.1%	(1,000)
42420 Clothing/Uniforms	742	875	1,500	1,000	1,000	1,000	0.0%	0	-33.3%	(500)	0.0%	0
43210 Telephone	3,492	3,613	3,400	3,400	3,500	3,500	2.9%	100	2.9%	100	0.0%	0
43230 Utilities	6,851	7,172	6,250	6,250	6,250	6,250	0.0%	0	0.0%	0	0.0%	0
43560 Gasoline & Oil	5,961	3,973	5,700	4,000	4,000	4,000	0.0%	0	-29.8%	(1,700)	0.0%	0
43640 Maint. Supplies-Vehicles	3,734	1,071	3,000	2,000	2,000	2,000	0.0%	0	-33.3%	(1,000)	0.0%	0
43650 Maint. Supplies-Equip.	1,301	862	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0	0.0%	0
43670 Maint. Supplies-Utilities	1,453	2,083	3,000	3,000	3,000	3,000	0.0%	0	0.0%	0	0.0%	0
45900 Minor Equipment	182	367	400	300	300	300	0.0%	0	-25.0%	(100)	0.0%	0
TOTAL CONTRACT/COMMOD.	58,856	171,963	45,250	123,750	46,350	57,350	-62.5%	(77,400)	2.4%	1,100	23.7%	11,000
OTHER												
51000 Interfund Transf/Vehicle Fund	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL OTHER	0	0	0	0	0	0	----	0	----	0	----	0
CAPITAL OUTLAY												
49400 Equipment	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL CAPITAL	0	0	0	0	0	0	----	0	----	0	----	0
DEPARTMENT TOTAL	209,805	269,742	204,865	276,584	210,235	226,550	-24.0%	(66,349)	2.6%	5,370	-24.0%	(66,349)

PUBLIC WORKS FACILITY

01-80-910

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACT TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
PERSONNEL SERVICES												
40000 Salaries	13,908	14,690	5,225	5,225	5,375	5,550	2.9%	150	2.9%	150	3.3%	175
40100 Overtime Salaries	1,815	1,701	0	0	0	0	----	0	----	0	----	0
40400 Medical Insurance	4,455	5,580	0	0	0	0	----	0	----	0	----	0
40410 Dental Insurance	0	0	0	0	0	0	----	0	----	0	----	0
40420 Life Insurance	26	26	0	0	0	0	----	0	----	0	----	0
40900 Other Employee Benefits	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL PERSONNEL SERVICES	20,204	21,997	5,225	5,225	5,375	5,550	2.9%	150	2.9%	150	3.3%	175
CONTRACT. SERVICES/COMMODITIES												
41000 Maintenance-Building	10,445	5,933	6,500	6,500	6,500	6,500	0.0%	0	0.0%	0	0.0%	0
41200 Maintenance-Equipment	4,091	3,236	5,000	27,000	5,000	5,000	-81.5%	(22,000)	0.0%	0	0.0%	0
41300 Computer Services	3,375	0	7,000	7,000	7,000	7,000	0.0%	0	0.0%	0	0.0%	0
41304 Other Professional Services	2,863	2,862	0	0	1,000	10,000	----	1,000	----	1,000	900.0%	9,000
41309 Contractual Services	0	0	0	0	0	0	----	0	----	0	----	0
42400 Training/Education		500	600	600	500	500	-16.7%	(100)	-16.7%	(100)	0.0%	0
42420 Uniforms/Clothing	968	1,064	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0	0.0%	0
42450 Recruitment	0	870	1,500	600	600	0	0.0%	0	-60.0%	(900)	-100.0%	(600)
43210 Telephone/Internet	10,342	11,685	10,000	12,200	12,200	12,200	0.0%	0	22.0%	2,200	0.0%	0
43220 Wastewater Treatment	0	0	0	0	0	0	----	0	----	0	----	0
43230 Utilities/Wastewater Treatmnt	479	715	525	525	525	525	0.0%	0	0.0%	0	0.0%	0
43300 Postage	117	89	175	100	100	100	0.0%	0	-42.9%	(75)	0.0%	0
43550 Office Supplies	207	952	800	500	500	500	0.0%	0	-37.5%	(300)	0.0%	0
43650 Maint-Supplies Equip	1,518	3,174	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0	0.0%	0
43660 Maint-Supplies Build	4,331	4,386	4,200	4,200	4,200	4,200	0.0%	0	0.0%	0	0.0%	0
45900 Minor Equip.	1,903	1,707	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0	0.0%	0
TOTAL CONTRACT/COMMOD.	40,639	37,173	39,800	62,725	41,625	50,025	54.3%	22,086	4.6%	1,825	20.2%	8,400
CAPITAL OUTLAY												
49100 Building Improvements	10,586	25,068	0	0	1,000	1,000	----	1,000	----	1,000	0.0%	0
49300 Site Improvements/Resurface	0		0	0	25,000	20,000	----	25,000	----	25,000	-20.0%	(5,000)
49350 Technology Hardware/Software	0	907	8,500	8,500	0	0	(1)	(8,500)	-100.0%	(8,500)	----	0
49400 Equipment	5,412	0	0	0	5,000	0	----	5,000	----	5,000	-100.0%	(5,000)
TOTAL CAPITAL OUTLAY	15,998	25,975	8,500	8,500	31,000	21,000	-46.9%	(7,498)	264.7%	22,500	-32.3%	(10,000)
	76,841	85,145	53,525	76,450	78,000	76,575	-0.5%	(391)	45.7%	24,475	-1.8%	(1,425)

01-80-920

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	REQUEST	REQUEST	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	EST ACT FY 16 - FY 17		BUDGET TO FY 16 - FY 17		BUDGET TO FY 17 - FY 18	
PERSONNEL SERVICES												
40000 Salaries	30,183	26,101	34,250	34,250	35,000	36,100	2.2%	750	2.2%	750	3.1%	1,100
40100 Overtime Salaries	0	0	0	0	0	0	----	0	----	0	----	0
40400 Medical Insurance	3,675	2,962	5,550	5,550	5,850	6,100	0	300	5.4%	300	4.3%	250
40410 Dental Insurance	117	88	128	128	130	100	0	2	1.6%	2	-23.1%	(30)
40420 Life Insurance	222	51	170	155	160	200	0	5	-5.9%	(10)	25.0%	40
40900 Other Employee Benefits	0	0	0	0	0	0	----	0	----	0	----	0
TOTAL PERSONNEL SERVICES	34,197	29,202	40,098	40,083	41,140	42,500	0	1,057	2.6%	1,042	3.3%	1,360
CONTRACT SERV/COMMODITIES												
41000 Maintenance-Building	8,721	5,581	4,500	4,600	5,000	5,000	0	400	11.1%	500	0.0%	0
41050 Maintenance-Grounds	3,538	5,623	3,750	3,750	3,750	3,750	0	0	0.0%	0	0.0%	0
41300 Computer Services	780	780	780	780	780	780	0	0	0.0%	0	0.0%	0
41500 Bank Card Fees	3,295	0	5,000	4,500	4,500	4,500	0	0	-10.0%	(500)	0.0%	0
43210 Telephone	0	0	0	0	0	0	----	0	----	0	----	0
43230 Utilities	246	253	425	250	250	275	0	0	-41.2%	(175)	10.0%	25
43300 Postage	0	0	0	50	50	50	0	0	----	50	0.0%	0
43400 Printing	442	268	400	350	350	350	0	0	-12.5%	(50)	0.0%	0
43550 Office Supplies	228	304	475	250	300	350	0	50	-36.8%	(175)	16.7%	50
43660 Maint Supplies-Building	1,218	198	1,000	800	800	800	0	0	-20.0%	(200)	0.0%	0
43680 Maint Supplies-Grounds	0	0	500	500	500	500	0	0	0.0%	0	0.0%	0
44300 Railroad lease payments	16,922	38,567	29,000	33,000	33,000	33,000	0	0	13.8%	4,000	0.0%	0
TOTAL CONTRACT/COMM.	35,390	51,574	45,830	48,830	49,280	49,355	0	450	7.5%	3,450	0.2%	75
CAPITAL OUTLAY												
49200 Improvements-Other	654	0	3,000	19,850	1,000	0	(1)	(18,850)	-66.7%	(2,000)	-100.0%	(1,000)
49400 Equipment	0	0	0	5,000	0	0	(1)	(5,000)	----	0	----	0
TOTAL CAPITAL OUTLAY	654	0	3,000	24,850	1,000	0	(1)	(23,850)	-66.7%	(2,000)	-100.0%	(1,000)
DEPARTMENT TOTAL	70,241	80,776	88,928	113,763	91,420	91,855	(0)	(22,343)	2.8%	2,492	0.5%	435

PUBLIC WORKS CAPITAL IMPROVEMENT PROJECTS

01-80-xxx

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	REQUEST BUDGET FY 16/17	REQUEST BUDGET FY 17/18	% CHANGE EST ACT TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
TRANSFERS OUT (840)												
51005 Interfund Transf/MFT Fund	0	182,000	0	0	0	0	----	0	----	0	----	0
TOTAL TRANSFERS OUT	0	182,000	0	0	0	0	----	0	----	0	----	0
PUBLIC WORKS IMPROVEMENTS												
STREETS, BRIDGES, LIGHTS (840)												
49213 Sidewalk Replace/Village	32,449	39,027	35,000	27,095	35,000	35,000	29.2%	7,905	0.0%	0	0.0%	0
49214 Sidewalk Addition/Path Exten	11,635	31,498	132,000	35,653	143,650	0	302.9%	107,997	8.8%	11,650	-100.0%	(143,650)
49214 Sidewalk Addition/Moffett	0	0	30,000	30,000	0	0	-100.0%	(30,000)	-100.0%	(30,000)	----	0
49216 Street Rehab Improve-N/MFT	451,207	92,599	770,000	735,354	550,000	550,000	-25.2%	(185,354)	-28.6%	(220,000)	0.0%	0
49216 Street Crossing Safety Improv	0	2,292	0	0	0	0	----	0	----	0	----	0
Birch Ave Slope Stabilization	0	0	0	0	5,000	20,000	----	5,000	----	5,000	300.0%	15,000
49218 Lillian Dells Path Improve	0	10,296	0	0	0	0	----	0	----	0	----	0
49246 Glen Ave footbridge	0	0	15,000	18,700	5,000	25,000	-73.3%	(13,700)	-66.7%	(10,000)	400.0%	20,000
49250 Bike Path Improv/Lighting	0	0	30,000	0	30,000	0	----	30,000	0.0%	0	-100.0%	(30,000)
49251 W Scranton Ave ped brdge	0	0	280,000	1,000	0	0	-100.0%	(1,000)	-100.0%	(280,000)	----	0
49252 Rt 176 Underpass Handrails	0	0	0	0	0	25,000	----	0	----	0	----	25,000
Subtotal Streets	495,291	175,712	1,292,000	847,802	768,650	655,000	-9.3%	(79,152)	-40.5%	(523,350)	-14.8%	(113,650)
PARKWAYS, RAVINES (870)												
49100 Gateway Signage/Corridor Imp	0	0	100,000	50,000	50,000	0	0.0%	0	-50.0%	(50,000)	-100.0%	(50,000)
49200 Improvements/Grounds	0	0	0	0	32,000	0	----	32,000	----	32,000	-100.0%	(32,000)
49250 Ravine Park Erosion Pgrm	681,429	0	0	0	0	0	----	0	----	0	----	0
49251 Ravine Bed Clearing Pgrm	0	0	0	0	0	0	----	0	----	0	----	0
Subtotal Parkways, Ravines	681,429	0	100,000	50,000	82,000	0	64.0%	32,000	-18.0%	(18,000)	-100.0%	(82,000)
SANITARY & STORM SEWERS (890)												
49500 Storm Sewer Improvements	78,458	51,404	125,000	20,000	25,000	25,000	25.0%	5,000	-80.0%	(100,000)	0.0%	0
49530 Sanitary Sewer Improv	0	14,520	85,000	85,000	0	50,000	-100.0%	(85,000)	-100.0%	(85,000)	----	50,000
East Prospect Sanitary Improv	0	0	0	0	60,000	400,000	----	60,000	----	60,000	566.7%	340,000
Moffett/E Witchwood San	0	0	0	0	80,000	800,000	----	80,000	----	80,000	900.0%	720,000
Manhole Repairs	0	0	0	0	90,000	0	----	90,000	----	90,000	-100.0%	(90,000)
49550 Lift Station System Upgrades	63,196	0	75,000	30,000	197,500	150,000	558.3%	167,500	163.3%	122,500	-24.1%	(47,500)
Subtotal Sewers	141,654	65,924	285,000	135,000	452,500	1,425,000	235.2%	317,500	58.8%	167,500	214.9%	972,500
TOTAL PUBLIC WORKS IMPROVE	1,318,374	241,636	1,677,000	1,032,802	1,303,150	2,080,000	26.2%	270,348	-22.3%	(373,850)	59.6%	776,850
DEPARTMENT TOTAL	1,318,374	423,636	1,677,000	1,032,802	1,303,150	2,080,000	26.2%	270,348	-22.3%	(373,850)	59.6%	776,850

VILLAGE OF LAKE BLUFF

MEMORANDUM

TO: Finance Committee Chairman and Members
Village President and Board of Trustees

FROM: Drew Irvin, Village Administrator
Susan M. Griffin, Director of Finance

Cc: Department Directors
Marlene Scheibl, Assistant Finance Director

DATE: February 11, 2015

SUBJECT: **FY2017-FY2018 Governmental & Police Pension Funds Preliminary Biennial Budget**



NORTH SHORE LIFE
LAKE BLUFF STYLE

Attached as **Exhibit A** are the Non-Major Governmental Funds Preliminary Budget worksheets. **Exhibit B** is the Police Pension Fund Preliminary Budget worksheet.

OTHER GOVENMENTAL/NON-MAJOR FUNDS

The Governmental/Non-Major Funds include these funds: IL Municipal Retirement, Social Security, Motor Fuel Tax, E911, Foreign Fire Insurance Tax, 2012 G.O. Bond Payments, Vehicle/Equipment, and Redevelopment Funds. The revenues and expenditures in these funds are consistent with the prior year with these exceptions:

1. IL Municipal Retirement Fund expenditures based on rate decrease from calendar year (cy) 2016 of 10.19% with a 3% increase for cy2017.
2. Vehicle Replacement Fund expenditures of \$132k in FY2017 is for the replacement of technology infrastructure, two squad cars, and a pick-up truck with plow attachment. The FY2018 budget of \$332.5k is for the replacement of technology equipment, a community development vehicle, a squad car a pick-up truck w/plow attachment, and the aerial bucket truck. In FY2016 the PW department had budgeted to replace a pick-up truck with a plow attachment and a parks tractor. However, upon review of the fleet with the new mechanic it was determined that these vehicles did not need to be replaced in FY2015-16.
3. Redevelopment Fund expenditures are for the construction of the Moffett Road box culvert project which will then deplete the balance in this fund.

POLICE PENSION FUND

The additional (revenue) to the net assets are from the property tax levy, employee contributions, and investment income. The property tax revenue is based on the 2015 levy approved by the Board in December pursuant to the actuary's recommendation. Greystone Consulting is the investment advisor for the Pension Funds monies. The deductions (expenses) form the Fund are for benefit payments and fees for the fund attorney, investment advisor and investment managers. The benefit payment changes include the termination of spousal benefits to Nancy McCormick upon her passing in January 2016.

WATER FUND – MAJOR FUND

Preliminary budget and rate analysis will be provided at the FC meeting on Friday, February 12th.

FINANCE COMMITTEE MEETING

We look forward to reviewing this with you on Friday, February 12th at 5:15 PM in the VH Conference Room. Please feel free to contact Drew Irvin at 847-283-6883 or Susan Griffin at 847-283-6890.

GOVERNMENTAL - SPECIAL REVENUE FUNDS FY 2017-FY 2018 BIENNIAL BUDGET

ILLINOIS MUNICIPAL RETIREMENT FUND

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
REVENUES 07-40								
TAXES								
103-10000 Property Tax-IMRF	175,072	149,751	150,000	149,788	150,000	150,000	0.0%	0
203-20100 Personal Prop Replace Tx	4,469	4,360	3,750	4,000	4,000	4,000	6.7%	250
TOTAL TAXES	179,541	154,111	153,750	153,788	154,000	154,000	0.2%	250
MISCELLANEOUS								
603-75000 Interest Earnings	57	33	40	80	60	60	50.0%	20
TOTAL MISCELLANEOUS	57	33	40	80	60	60	50.0%	20
TOTAL IMRF REVENUES	179,598	154,144	153,790	153,868	154,060	154,060	0.2%	270

EXPENDITURES 07-60, 70, 80

600-40950 Employer Contrib/Admin	37,586	38,639	36,500	35,735	36,807	37,911	0.8%	307
610-40950 Finance	34,332	34,666	29,750	31,608	32,556	33,533	9.4%	2,806
680-40950 Community Development	19,562	24,195	16,750	15,464	15,927	16,405	-4.9%	(823)
711-40950 Dispatch/Police Support	40,616	34,978	15,650	13,669	14,079	14,501	-10.0%	(1,571)
730-40950 Fire	7,062	7,116	7,100	5,903	6,080	6,263	-14.4%	(1,020)
800-40950 Public Works	58,493	51,303	52,500	51,101	52,634	54,213	0.3%	134
TOTAL EXPENDITURES	197,651	190,897	158,250	153,480	158,084	162,826	-0.1%	(166)

FUND BALANCE:

May 1	269,010	250,957	214,204	214,204	214,592	210,569
April 30	250,957	214,204	209,744	214,592	210,569	201,802

YEAR RATES: 2014 12.12% 2015 10.57% 2016 10.16%

SOCIAL SECURITY FUND

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
REVENUES 14-40								
TAXES								
103-10000 Property Tax	200,818	178,735	190,000	189,732	190,000	190,000	0.0%	0
203-20100 Pers Property Replace Tax	5,363	5,232	4,000	4,000	4,000	4,000	0.0%	0
TOTAL TAXES	206,181	183,967	194,000	193,732	194,000	194,000	0.0%	0
MISCELLANEOUS								
603-75000 Interest Earnings	52	30	50	105	70	70	40.0%	20
703-91000 Interfund Transfer	0	0	0	0	0	0	---	0
TOTAL MISCELLANEOUS	52	30	50	105	70	70	40.0%	20
TOTAL REVENUES	206,233	183,997	194,050	193,837	194,070	194,070	0.0%	20

EXPENDITURES 14-60, 70, 80

600-40950 Employer FICA/Admin	16,851	20,135	24,250	20,749	21,144	21,558	-12.8%	(3,106)
610-40950 Finance	17,590	21,237	19,400	21,010	21,414	21,836	10.4%	2,014
680-40950 Community Development	10,620	13,472	9,950	11,338	11,678	12,028	17.4%	1,728
710-40950 Police	133,458	122,856	121,900	125,652	128,593	130,765	5.5%	6,693
711-40950 Dispatch/Police Support	23,192	23,615	23,800	10,450	10,764	11,087	-54.8%	(13,036)
730-40950 Fire	3,920	4,770	5,000	4,326	4,456	4,590	-10.9%	(544)
800-40950 Public Works	32,497	34,338	41,225	37,475	38,599	39,757	-6.4%	(2,626)
810-40950 Water ¹	0	0	0	0	0	0	---	0
TOTAL EXPENDITURES	238,128	240,423	245,525	231,000	236,648	241,620	-3.6%	(8,877)

FUND BALANCE:

May 1	264,506	232,611	176,185	176,185	139,023	96,445
April 30	232,611	176,185	124,710	139,023	96,445	48,895

MOTOR FUEL TAX FUND

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY14/15	BUDGET FY15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE \$ CHANGE	
							BUDG/BUDG FY16 --- FY17	BUDG/BUDG FY16 --- FY17
REVENUES 29-40								
203-33200 State Allotments	167,563	192,828	171,000		171,000	171,000	0.0%	0
603-75000 Interest Earnings	36	25	45		45	45	0.0%	0
703-91000 Interfund Transfer	0	182,000	0	0	0	0	---	0
TOTAL REVENUES	167,599	374,853	171,045	0	171,045	171,045	0.0%	0



EXPENDITURES 29-80

840-49800 Maintenance-Streets	3,146	482,264	0	0	0	0	---	0
840-41305 Engineering Services	0	0	0	0	0	0	---	0
TOTAL CAPITAL EXPENDITURES	3,146	482,264	0	0	0	0	---	0

FUND BALANCE:

May 1	120,802	285,255	177,844	177,844	177,844	348,889
April 30	285,255	177,844	348,889	177,844	348,889	519,934

E-911 FUND

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
REVENUES 32-40								
TAXES								
203-45000 911 Surcharge-II Bell	29,949	28,586	25,000	25,700	25,000	25,000	0.0%	0
203-45100 Cellular 911 Surcharge	53,209	54,099	53,500	53,400	53,500	53,500	0.0%	0
TOTAL TAXES	83,158	82,685	78,500	79,100	78,500	78,500	0.0%	0
MISCELLANEOUS								
603-75000 Interest Earnings	57	39	30	30	30	30	0.0%	0
603-89000 Miscellaneous	0	0	0	0	0	0	----	0
TOTAL MISCELLANEOUS	57	39	30	30	30	30	0.0%	0
TOTAL E-911 FUND REVENUES	83,215	82,724	78,530	79,130	78,530	78,530	0.0%	0

EXPENDITURES 32-70

CONTRACTUAL

711-41200 E911 & CAD Maintenance	19,044	2,086	30,000	25,300	30,000	30,000	0.0%	0
711-41201 Reverse 911 Maintenance	5,000	0	5,000	5,000	5,000	5,000	0.0%	0
711-47600 SPO Lease	5,849	7,735	6,400	6,382	6,400	6,400	0.0%	0
711-41304 Other Contractual Services	0	0	5,000	2,500	5,000	5,000	0.0%	0
TOTAL CONTRACTUAL	29,893	9,821	46,400	39,182	46,400	46,400	0.0%	0

CAPITAL OUTLAY

711-49800 Consolidation Capital Cont	0	191,237	81,542	71,361	5,813	5,813	-92.9%	(75,729)
711-49800 E911 System	0	0	14,000	0	0	0	-100.0%	(14,000)
711-49800 Cell 911 Equipment	0	0	0	0	0	0	---	0
TOTAL CAPITAL	0	191,237	95,542	71,361	5,813	5,813	-93.9%	0

TRANSFER OUT

711-51000 Dispatch Regular Salaries	14,166	0	0	0	0	0	---	0
TOTAL TRANSFER OUT	14,166	0	0	0	0	0	---	0

TOTAL EXPENDITURES

	44,059	201,058	141,942	110,543	52,213	52,213	-63.2%	0
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FUND BALANCE:

May 1	285,958	325,114	206,780	206,780	175,367	201,684
April 30	325,114	206,780	143,368	175,367	201,684	228,001

FIRE DEPARTMENT SPECIAL FUND

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 -- FY17	\$ CHANGE
REVENUES 10-40								
TAXES								
203-46000 Foreign Fire Ins Tax	24,392	26,055	27,350	28,094	27,500	27,500	0.5%	150
TOTAL TAXES	24,392	26,055	27,350	28,094	27,500	27,500	0.5%	150
MISCELLANEOUS								
603-75000 Interest Earnings	16	14	15	15	15	15	0.0%	0
603-89000 Miscellaneous	0	36	50	36	50	50	0.0%	0
TOTAL MISCELLANEOUS	16	50	65	51	65	65	0.0%	0
TOTAL REVENUES	24,408	26,105	27,415	28,145	27,565	27,565	0.5%	150

EXPENDITURES 10-70

730-40800 Volunteer Recognition	8,056	5,360	7,500	7,000	7,500	7,500	0.0%	0
730-41305 Computer Services	894	0	900	900	900	900	0.0%	0
730-42400 Training & Meetings	4,571	8,579	6,000	6,000	6,000	6,000	0.0%	0
730-42420 Clothing & Badges	7,048	8,249	7,000	7,000	7,000	7,000	0.0%	0
730-43300 Postage	0	0	300	0	300	300	0.0%	0
730-44550 Smoke Detector Program	0	0	500	0	500	500	0.0%	0
730-44501 Community Awareness	661	831	1,500	1,000	1,500	1,500	0.0%	0
730-44502 Donations	0	1,395	1,500	1,500	1,500	1,500	0.0%	0
730-45900 Minor Equipment	680	2,220	1,000	600	1,000	1,000	0.0%	0
730-46000 Miscellaneous	95	984	500	500	500	500	0.0%	0
TOTAL CONTRACTUAL/COMMODITIES	22,005	27,618	26,700	24,500	26,700	26,700	0.0%	0
CAPITAL 10-70								
730-49200 Furniture/Equipment	9,780	4,664	5,000	5,000	5,000	5,000	0.0%	0
TOTAL CAPITAL	9,780	4,664	5,000	5,000	5,000	5,000	0.0%	0
TOTAL EXPENDITURES	31,785	32,282	31,700	29,500	31,700	31,700	0.0%	0

FUND BALANCE:

May 1	37,900	30,523	24,346	24,346	22,991	18,856
April 30	30,523	24,346	20,061	22,991	18,856	14,721

2012 REFUNDING BONDS & INTEREST

37-40

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	PROJECTED FY 16/17	PROJECTED FY 17/18	% CHANGE BUDG/BUDG FY 16 - FY 17	\$ CHANGE
REVENUES								
TAXES								
103-10000 Property Tax	0	0	0	0	0	0	---	0
TOTAL TAXES	0	0	0	0	0	0	---	0
MISCELLANEOUS								
603-75000 Interest Earnings	0	0	0	0	0	0	---	0
Refunding - Par Value	0	0	0	0	0	0	---	0
703-91000 General Fund Transfer In	253,850	255,863	254,293	253,793	251,493	253,618	---	(2,800)
TOTAL MISCELLANEOUS	253,850	255,863	254,293	253,793	251,493	253,618	---	(2,800)
TOTAL REVENUES & TRANSFERS	253,850	255,863	254,293	253,793	251,493	253,618	---	(2,800)

EXPENDITURES

37-95

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY 16 - FY 17	\$ CHANGE
100-41450 Bank Service Charges	250	0	500	0	250	250	-50.0%	(250)
100-51000 Infrnd Transfr - 2001 Bonds	0	0	0	0	0	0	---	0
100-47800 Certificate Principal Pymt	220,000	230,000	230,000	230,000	230,000	235,000	0.0%	0
100-47805 Certificate Interest Pymt	33,850	25,863	23,793	23,793	21,493	18,618	-9.7%	(2,300)
100-55000 Refunding - Escrow Pmt	0	0	0	0	0	0	---	0
TOTAL EXPENDITURES	254,100	255,863	254,293	253,793	251,743	253,868	-1.0%	(2,550)

FUND BALANCE:

May 1	965	715	715	715	715	465
April 30	715	715	715	715	465	215

REDEVELOPMENT PROGRAM FUND

CODE/LINE ITEM	FISCAL YEARS					ESTIMATED			
	ACTUAL 2010/11	ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL FY2013/14	ACTUAL FY2014/15	BUDGET FY15/16	ACTUAL FY15/16	BUDGET FY2016/17	BUDGET FY2017/18
REVENUES 43-40									
603-75000 Interest Earnings	1,343	688	368	29	6	10	5	5	-
603-75001 Interest - NSD Grant	-	118	84	-	-	-	-	-	-
603-78000 Developer Contributions ^a	-	-	13,892	-	-	-	-	-	-
603-73000 State Grant - Center Ave	-	-	-	-	-	-	-	-	-
603-73001 Grant - Rt 176/41 Interch	466,064	228,440	207,698	346,345	196,169	-	-	-	-
603-73002 Grant - North Shore Dr	-	29,746	970,254	-	-	-	-	-	-
603-90100 Sale of Property	-	-	-	-	-	-	-	-	-
703-91000 Transfer from General	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	467,407	258,992	1,192,296	346,374	196,175	10	5	5	-
EXPENDITURES 43-									
95-100-46000 Financing Costs	-	-	23,701	-	-	-	-	-	-
95-100-51000 Transfer to General	-	-	-	-	-	-	-	-	2,987
80-840-41305 Rt 176/41 Interch Eng	466,132	228,440	207,698	346,345	196,169	-	-	-	-
80-840-49200 NS Dr/Wkgn Traffic Signal	18,025	11,721	1,120,281	66,322	-	-	-	-	-
80-840-49200 Misc. Pavement Patching	-	-	65,635	-	-	-	-	-	-
80-840-49200 Sheridan Rd Traffic Safety	-	-	-	-	8,486	55,000	55,000	-	-
70-930-49000 PSB Parking Lot/De-icing	-	42,016	-	-	-	-	-	-	-
80-870-49000 Moffett Rd Box Culvert	-	6,098	634	-	-	40,000	60,000	250,000	-
80-920-49000 West/Mawman Lot Resurf	-	588	73,065	-	-	-	-	-	-
TOTAL EXPENDITURES	484,157	288,863	1,491,014	412,667	204,655	95,000	115,000	250,000	2,987
END OF YEAR FUND BALANCE	771,339	741,468	442,750	376,457	367,977	272,987	252,982	2,987	(0)

^a Pasquesi Home & Gardens donation toward NS Dr traffic signal.

GOVERNMENTAL - CAPITAL PROJECT FUND

FY 2017-FY2018
BIENNIAL BUDGET

VEHICLE/EQUIPMENT REPLACEMENT FUND

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY14/15	BUDGET ESTIMATED FY 15/16	BUDGET ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY 16 --- FY 17	\$ CHANGE
REVENUES 45-40								
MISCELLANEOUS								
603-75000 Interest Income	722	645	300	600	700	1,000	133.3%	400
603-90000 Sale of Vehicles/Equipment	6,100	85,125	5,000	12,200	10,000	10,000	100.0%	5,000
703-91010 Interfund Transf/Finance	25,000	30,000	40,000	40,000	25,000	40,000	-37.5%	(15,000)
703-91020 Interfund Transf/Comm Devel	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	0
703-91030 Interfund Transf/Police	30,000	30,000	35,000	35,000	60,000	60,000	71.4%	25,000
703-91040 Interfund Transf/Fire	75,000	100,000	100,000	100,000	100,000	100,000	0.0%	0
703-91050 Interfund Transf/Streets	0	40,000	40,000	40,000	40,000	40,000	0.0%	0
703-91060 Interfund Transf/Sanitation	0	0	0	0	0	0	---	0
703-91070 Interfund Transf/Forestry	0	15,000	15,000	15,000	15,000	15,000	0.0%	0
703-91075 Interfund Transf/Parks	0	25,000	25,000	25,000	25,000	25,000	0.0%	0
703-91080 Interfund Transf/Sewer	0	0	0	0	0	0	---	0
703-91090 Advance from Water Fund ¹	7,500	15,000	15,000	15,000	15,000	15,000	0.0%	0
TOTAL REVENUES	148,322	344,770	279,300	286,800	294,700	310,000	5.5%	15,400

EXPENDITURES 45-

CAPITAL OUTLAY

60-610-49350 Technology Equipment	24,505	36,968	40,000	20,000	35,000	35,000	-12.5%	(5,000)
60-680-49410 Community Development	0	0	0	0	0	25,000	---	0
70-710-49410 Squad Cars	56,675	27,771	35,100	35,100	65,000	37,000	85.2%	29,900
80-840-49420 One Ton 4x2 Truck	0	116,246	0	0	0	0	---	0
80-840-49480 Tractor Sidewalk Plow	0	0	0	0	0	0	---	0
80-870-49420 Pick-up/Utility Truck	18,956	0	77,150	0	32,000	37,000	-58.5%	(45,150)
80-870-49440 Parks Tractor	23,118	0	42,500	0	0	0	---	0
80-860-49420 Aerial Bucket Truck	0	0	0	0	0	198,500	---	0
80-860-49470 Stump Grinder	0	21,005	0	0	0	0	---	0
80-860-49470 Trailer for Stump Grinder	0	4,555	0	0	0	0	---	0
TOTAL CAPITAL EXPENDITURES	123,254	206,545	194,750	55,100	132,000	332,500	-32.2%	(62,750)
TOTAL EXPENDITURES	123,254	206,545	194,750	55,100	132,000	332,500	-32.2%	(62,750)

FUND BALANCE-GOV'TMENTAL ASSETS:

May 1	361,581	379,149	502,374	502,374	719,074	866,774
April 30	379,149	502,374	571,924	719,074	866,774	829,274

¹These are Water Fund assets.

VILLAGE OF LAKE BLUFF

**VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE
FY 2017 & FY 2018**

Division	Number	Year	Make/Model/Description	Year		Useful Life	Original Cost	Replace Cost (Note 1)	Residual Value	Annual Payment
				Purchased/ Received	Replace Year					
General Fund										
Comm	703-08	2008	Chevrolet Colorado (186919)	12/13	17/18	5	\$17,051	\$25,054	\$1,500	\$4,969
Develop	707-08	2008	Chevrolet Impala (69126)	07/08	15/16	3	\$4,000	\$4,000	\$1,000	\$1,333
Department Contribution										\$6,302
Police	20-12	2012	Chevrolet Impala - U/M (220793)	12/13	19/20	7	\$21,671	\$28,518	\$2,000	\$3,751
	21-13	2013	Chevrolet Impala (222784)	13/14	18/19	5	\$24,782	\$30,151	\$3,000	\$5,394
	22-12	2012	Chevrolet Impala (184027)	11/12	16/17	5	\$27,018	\$32,872	\$3,000	\$5,935
	23-13	2013	Chevrolet Tahoe (182912)	12/13	17/18	5	\$30,955	\$37,661	\$4,000	\$6,687
	24-11	2011	Chevrolet Tahoe (151564)	10/11	15/16	5	\$28,849	\$35,099	\$4,000	\$6,178
	25-12	2012	Chevrolet Impala (185777)	11/12	16/17	5	\$27,018	\$32,872	\$3,000	\$5,935
	26-15	2015	Ford Interceptor - U/M (A41854)	14/15	21/22	7	\$33,575	\$41,293	\$2,000	\$5,571
	27-14	2014	Ford Interceptor - U/M (A76109)	13/14	20/21	7	\$33,625	\$41,355	\$2,000	\$5,580
Department Contribution										\$45,031
Fire	4517	1995	Ford Pierce Pumper (SA000283)	94/95	24/25	30	\$267,000	\$865,987	\$25,000	\$26,376
	4516	1991	Ford Pierce Pumper (VA36918)	91/92	20/21	30	\$250,000	\$810,849	\$25,000	\$24,646
	4570	2005	Ford F550 Rescue Trk (87480)	04/05	19/20	15	\$88,732	\$159,801	\$2,000	\$10,217
	4520	2006	Ford Pierce Pumper	05/06	35/36	30	\$478,680	\$1,552,550	\$50,000	\$47,124
	4519	2007	Ford Pierce Pumper	06/07	36/37	30	\$395,788	\$1,283,698	\$50,000	\$38,692
Department Contribution										\$147,055
Street	301-08	2008	GMC Top Kick 3 yard	07/08	19/20	12	\$87,412	\$139,949	\$5,000	\$10,990
	302-14	2014	International 7400 5 yard	14/15	26/27	12	\$115,743	\$165,022	\$5,000	\$13,032
	304-05	2005	International 5 yard 4x2	04/05	18/19	12	\$74,918	\$134,542	\$5,000	\$10,550
	306-03	2003	Elgin Street Sweeper	02/03	AUDIT	12	\$119,626			
	310-95	1995	Wacker Asphalt Roller w/Trailer	95/96	20/21	22	\$13,311	\$25,505	\$1,000	\$1,066
	329-05	2005	Hyundai HL740XTD Lodr (50%Wt)	05/06	25/26	20	\$60,495	\$89,892	\$10,000	\$3,839
	902-03	2003	Caterpillar Fork Lift	02/03	20/21	15	\$9,150	\$19,022	\$2,000	\$1,102
Department Contribution										\$40,579
Sanitation	111-07	2007	John Deere Refuse Scooter	07/08	20/21	10	\$23,477	\$28,618	\$1,000	\$2,710
Department Contribution										\$2,710
Sewer	401-06	2006	International 7400 Sewer Jet	06/07	21/22	15	\$237,651	\$370,253	\$15,000	\$23,000
	415-09	2009	Ford F550 4x4 Truck	08/09	19/20	8	\$64,507	\$95,306	\$5,000	\$11,125
	416-89	1989	Smith 160 Air Compressor	88/89	19/20	30	\$8,355	\$27,099	\$250	\$842
	423-02	2002	Case Backhoe (50% Water)	01/02	19/20	15	\$36,990	\$66,617	\$5,000	\$3,989
Department Contribution										\$38,956
Forestry	806-14	2014	Vermeer SC372 Stump Grinder	14/15	29/30	15	\$17,505	\$31,526	\$1,000	\$1,976
	807-14	2014	Redi Haul ML 7460E Trailer	14/15	19/20	15	\$3,950	\$7,114	\$0	\$461
	808-12	2012	Vermeer BC1500 Chipper	12/13	27/28	15	\$44,415	\$79,989	\$5,000	\$4,855
	840-99	1999	International Aerial Bucket Trk	99/00	17/18	17	\$86,550	\$198,374	\$8,000	\$10,830
	850-09	2009	F-250 Ford Pick-up Truck	08/09	19/20	10	\$29,775	\$50,860	\$1,000	\$4,893
Department Contribution										\$23,015

VILLAGE OF LAKE BLUFF

VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE

FY 2017 & FY 2018

Division	Number	Year	Make/Model/Description	Year		Useful Life	Original Cost	Replace Cost (Note 1)	Residual Value	Annual Payment
				Purchased/ Received	Replace Year					
General Fund										
Parks	501-12	2012	Chevrolet 1500 2WD Pick-up	13/14	21/22	8	\$18,956	\$25,943	\$2,000	\$2,950
	525-08	2008	John Deere Tractor 1445	08/09	18/19	8	\$31,265	\$42,788	\$2,000	\$5,025
	526-07	2007	Chevrolet 2500 HD Pick-up	06/07	16/16	9	\$49,634	\$76,999	\$2,500	
	526-15	2015	Ford F250 Super Cab 4x4 Pick-up	15/16	23/24	8	\$42,299	\$62,495	\$2,500	\$7,391
	333-13	2013	John Deere 1025R Tractor	13/14	21/22	8	\$23,118	\$31,639	\$2,000	\$3,651
	535-08	2008	Ford F450 4x2 One Ton Truck	07/08	20/21	10	\$55,991	\$82,880	\$2,500	\$7,888
	541-08	2008	John Deere Tractor 1445	07/08	18/19	8	\$30,890	\$42,275	\$2,000	\$4,961
			Department Contribution							\$31,866
Finance			<i>Technology Equipment</i>							
			43 personal computers w/basic application software			4		\$43,000	\$0	\$10,683
			Virtual server/file servers & operating system software			4		\$40,000	\$0	\$9,938
			1 voice mail server			5		\$15,000	\$0	\$2,975
			1 E-mail server			3		\$10,000	\$0	\$3,319
			15 printers			5		\$17,500	\$0	\$3,471
			Annual software licenses			1		\$15,000	\$0	\$15,000
			Switches, routers,			5		\$25,000	\$0	\$4,959
			Department Contribution							\$50,345
			Total General Fund Contribution							\$385,859
Water Fund										
	610-04	2004	Chevy Pick-up Truck	04/05	16/17	12	\$19,924	\$31,899	\$1,000	\$2,516
	620-09	2009	Ford F250 SD Pick-up Truck	09/10	17/18	8	\$24,939	\$36,846	\$6,000	\$3,800
	329-05	2005	Hyundai HL740XTD Lodr (50%ST)	05/06	25/26	20	\$60,495	\$89,892	\$10,000	\$3,839
	423-02	2002	Case Backhoe (50% Sewer)	01/02	19/20	15	\$36,990	\$66,617	\$5,000	\$3,989
			Water Fund Contributions							\$14,144
			Total Recommended Contributions to Vehicle Fund							<u>\$400,003</u>

Note 1: Cost of squad cars includes mars lights and set-up.

Note 2: Replacement value is calculated using the original cost with a compounded 3-5% annual increase over the estimated life.

FIDUCIARY TRUST FUND

FY2017-FY2018
BIENNIAL BUDGET

POLICE PENSION FUND

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
REVENUES 62-40								
TAXES								
103-19000 Property Tax (Note 1)	566,409	603,833	640,600	639,685	650,100	682,610	1.5%	9,500
203-20100 Pers Property Replace Tax	6,554	6,395	5,750	6,769	6,625	6,625	15.2%	875
TOTAL TAXES	572,963	610,228	646,350	646,454	656,725	689,235	1.6%	10,375
MISCELLANEOUS								
603-78000 Employee Contributions	115,766	126,214	127,145	128,835	134,775	138,820	6.0%	7,630
603-75000 Interest Income-Short term	526	221	300	100	100	100	-66.7%	(200)
603-75100 Interest Income-Gov't Oblig	32,951	35,709	35,000	35,000	35,000	35,000	0.0%	0
603-75120 Interest Income-Municipals	1,231	2,721	2,500	3,135	3,500	3,500	40.0%	1,000
603-75150 Interest Income-Corp Bonds	30,459	42,808	60,000	62,000	65,000	65,000	8.3%	5,000
603-75200 Interest/Dividends-Mutual	59,210	49,571	30,000	75,000	90,000	90,000	200.0%	60,000
603-75300 Stock Dividends	24,582	45,261	40,000	33,209	25,000	30,000	-37.5%	(15,000)
603-75600 Unrealized Gain on Invest	424,089	217,050	0	150,000	150,000	150,000	----	150,000
603-75610 Gain On Sale of Invest	411,410	77,631	35,000	15,000	10,000	10,000	-71.4%	(25,000)
TOTAL MISCELLANEOUS	1,100,224	597,186	329,945	502,279	513,375	522,420	55.6%	183,430
TOTAL REVENUES	1,673,187	1,207,414	976,295	1,148,733	1,170,100	1,211,655	19.9%	193,805

Note 1: Pension property tax is transferred from the General Fund.

EXPENDITURES 62-70

710-41350 Legal Fees	1,400	1,400	2,500	1,400	2,000	2,000	-20.0%	(500)
710-41360 Investment Advisor Fees	15,183	22,086	22,000	20,200	20,500	21,000	-6.8%	(1,500)
710-41365 Investment Managemnt Fees	11,836	20,234	15,000	14,000	15,000	15,000	0.0%	0
710-42400 Training/Education	950	200	1,500	1,000	1,500	1,500	0.0%	0
710-42440 Dues	775	775	775	0	750	750	-3.2%	(25)
710-46000 Physician Fees	0	2,850	3,000	5,650	3,000	3,000	0.0%	0
710-46000 Transcriptionist Fee	0	0	0	0	0	0	----	0
710-46000 Board Recognition	111	118	125	118	125	125	0.0%	0
710-46500 Benefit Payments	766,962	771,609	800,000	769,893	769,725	784,528	-3.8%	(30,275)
710-46600 Contribution Refunds	0	0	0	0	0	0	----	0
710-46610 Service Credit Transfer	0	0	0	0	0	0	----	0
710-46700 Bank/Other Fees	169	332	100	350	350	350	250.0%	250
710-46710 State Compliance Fees	1,433	1,542	1,700	1,713	1,800	2,000	5.9%	100
710-46800 Loss on Sale of Investment	13,548	10,133	5,000	148,000	10,000	10,000	100.0%	5,000
710-46900 Unrealized Loss on Investm	0	0	0	0	0	0	---	0
TOTAL EXPENDITURES	812,367	831,279	851,700	962,324	824,750	840,253	-3.2%	(26,950)

NET ASSETS, MAY 1 7,697,492 8,558,312 8,934,447 8,934,447 9,120,856 9,466,206

NET ASSETS, APRIL 30 8,558,312 8,934,447 9,059,042 9,120,856 9,466,206 9,837,608