

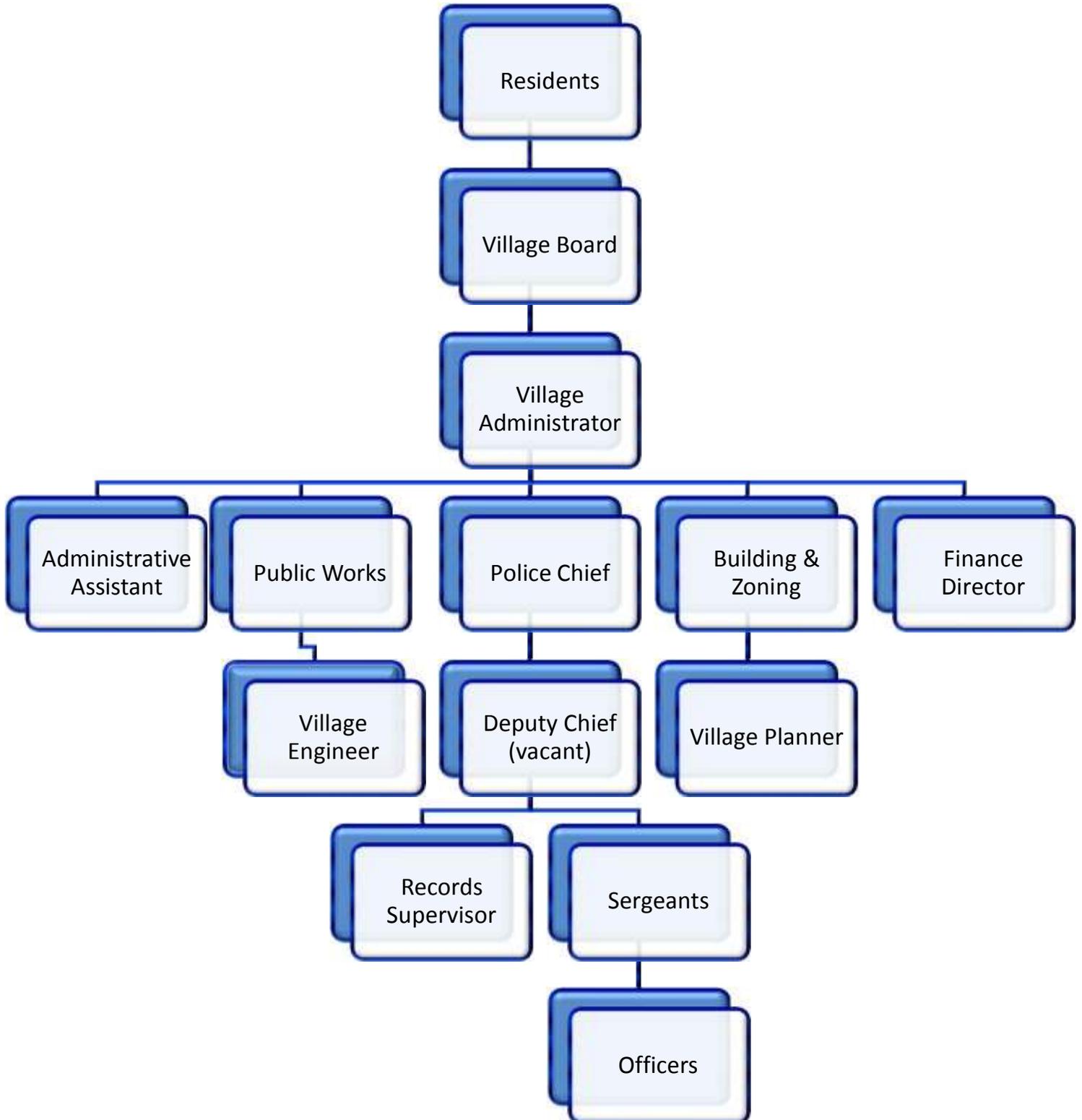


VILLAGE OF KILDEER
BUDGET
FY 2013-2014



VILLAGE OF KILDEER

ORGANIZATIONAL CHART



KILDEER VILLAGE BOARD



Nandia Black, President



William Johnson, Trustee



Keith Kovanda, Trustee



Ralph Liberatore, Trustee



Les Sokolowski, Trustee



Barb Stavropoulos, Trustee



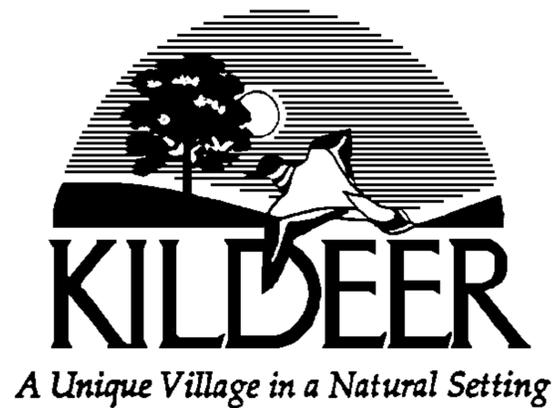
Basil Tarabein, Trustee

TO: President Nandia Black
Trustee William Johnson
Trustee Keith Kovanda
Trustee Ralph Liberatore
Trustee Les Sokolowski
Trustee Barbara Stavropoulos
Trustee Basel Tarabein

From: Administrator Michael Talbett

Date: April 18, 2013

Re: Budget Transmittal Memo



I am pleased to present the FY 2013-14 Recommended Budget. The budget is crafted in the spirit of past budgets that were approved by this Village Board. Each fund within the Recommended Budget was evaluated to project whether programmed expenditures can be met with reasonably anticipated revenues. Fiscally conservative assumptions were incorporated into the revenue projections to comply with the Board's philosophy of not spending money the Village does not have. The Recommended Budget is balanced.

The Village Board has taken significant steps to manage the budget during difficult financial times. Starting in 2009 there was a significant drop in sales tax revenue, the chief source of income for the Village. See Figure 1.

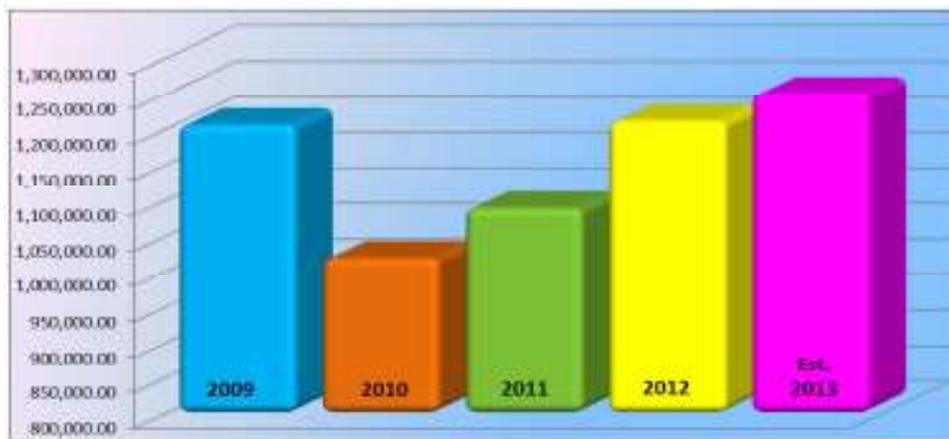


Figure 1 – Sales Tax Revenues

While sales tax revenue has rebounded to pre-2009 levels, there was another significant change that impacted revenue, namely the termination of the contract to provide police services to another village. The termination of that contract resulted in a substantial decrease in revenue to which the Board responded by making extensive cuts in

expenditures. See Figure 2, below.

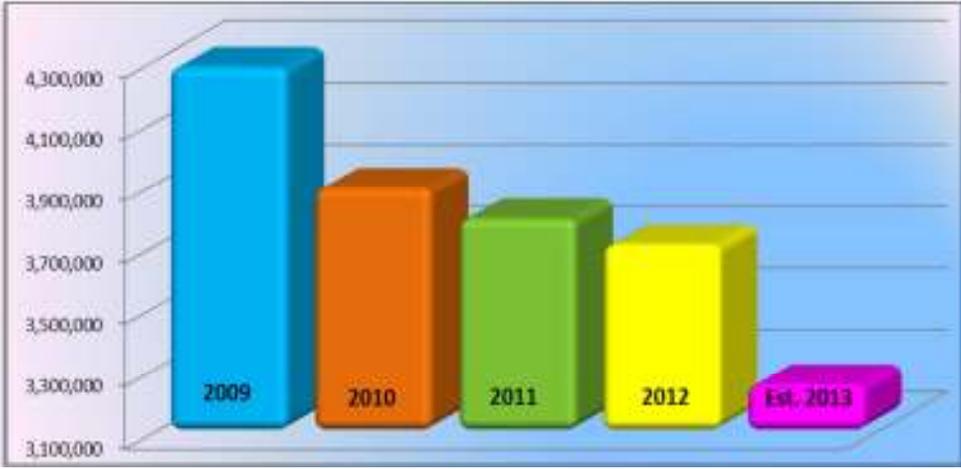


Figure 2 – Village Expenses

During this period of falling revenues and expenses the Board was able to put the Village in a better financial position by growing the reserves from less than one month of expenses to more than five months from 2010 to 2012. See Figure 3, below.

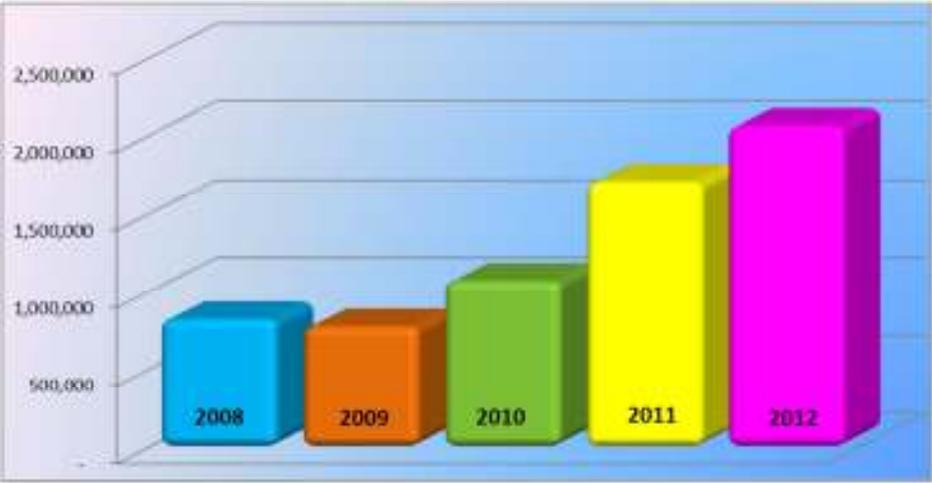


Figure 3 – Village Reserves

The Village is expected to have more revenue than expenditures at the close of FY 2012-13 so the reserve amount can continue to grow.

My comments regarding the Recommended Budget are as follows:

Sales Tax. In March 2012 Kildeer voters approved a 1/2 of 1% increase in the non-home rule sales tax. Kildeer now receives 1.5% of the 7.5% sales tax collected by the State of Illinois on retail sales in the Village. The full impact of the sales tax increase is projected to be received in FY 2013-14 raising the projected sales tax revenue to \$1,760,000. The additional revenue is programmed for road and infrastructure improvements. Sales tax is the single largest source of the Village's revenue and it is recommended that the Village continue to increase the reserve amount as a buffer against any future decrease in sales tax receipts.

Property Tax. The second largest source of revenue is property tax, a function of assessed value and rate. The Equalized Assessed Value (EAV) is the value of all taxable real estate in Kildeer. The 2012 EAV for the Village is \$279,741,780. Changes in Kildeer's EAV are shown in Figure 4, below.

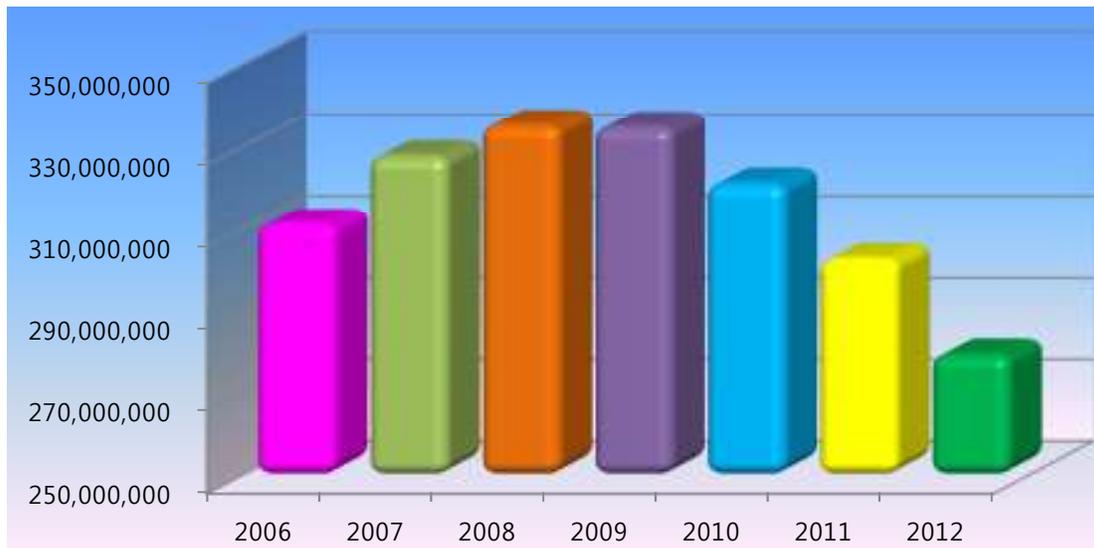


Figure 4 – Equalized Assessed Value in Kildeer

In order to maintain a relatively even stream of property tax revenue for the Village, each year the Lake County Assessor will automatically adjust the tax rate upward or downward depending on whether EAV rises or falls. The amount of the rate increase in any year is limited, however, by a tax cap. The tax cap is determined by the lower of either 5% or the Consumer Price Index. The CPI for FY 2013-14 is 3% and the amount of property tax revenue the Village will receive from property tax is projected to be \$738,518. The Village's receipt of property tax is not limited by the tax cap in FY 2013-14.

Income Tax. The Village currently is projecting to receive 7% of its revenue from a portion of the personal income taxes collected by the State of Illinois (Local

Government Distributive Fund or “LGDF”). The State of Illinois is three months behind in LGDF payments to the Village which amounts to over \$95,000.

Health Insurance Costs. Since 2010 the Administrator and Finance Manager have explored various options for reducing health care costs including membership in insurance pools, changing insurance providers, health savings accounts, higher deductible plans, self insurance and changing health insurance brokers. Given the limitations that accompany the Village’s claims history and aging workforce, the current Blue Cross/Blue Shield plan is being continued and steps are being taken to promote wellness and begin to reduce the expensive claims that have led to past premium increases. The health insurance premiums paid by the Village in FY 2013-14 will increase over 30%.

Grants. Included in the 2013-14 budget are potential revenues and expenditures associated with grants for which the Village has applied. The grant applications pertain to law enforcement and public works. Should grant funding be awarded there are corresponding expenditures in the budget, but such expenditures will not take place unless funding is received.

Opportunities for 2013-14. Careful management of the Village’s finances is needed to meet the challenges presented by an economy that is struggling to recover from the recession that started in 2009. To improve the fiscal condition of the Village the following opportunities will be pursued:

- Continue to control overtime expenses by continuing the use of 12 hour shifts for Police Officers;

- Expand competitive bidding for goods and services;

- Expand the use of shared services with other governmental bodies;

- Continue participation in State Bid Contract for road salt purchases;

- Establish preventive maintenance program for roads and lift stations to minimize unanticipated repairs;

- Expand efforts to retain businesses and attract new ones;

- Build reserves;

- Follow Government Financing Officers Association criteria for budgeting.

Long Term Concerns. There are several long term concerns impacting future budgets that require attention. These are as follows:

Kildeer voters approved the creation of a police pension in 2007. Since then five officers began drawing from the pension fund. Police Officers contribute 9.1% of their salary towards the fund and the remainder of the pension obligation is funded by the Village. The Village’s contribution to the police pension for FY 2012-13 was approximately \$448,000. The contribution in FY 2013-14 is reduced to \$233,739 because of the

reduction in staff following the loss of the police services contract. Any savings from the reduced police pension contribution amount, however, are offset by the cost of litigation in connection with a lawsuit filed against the Village arising out of the police services contract.

The Village's pension contribution mandate is currently being met with money from the General Fund which is also the source of money for infrastructure maintenance and improvements. It would be preferable to have a dedicated revenue stream for the pension based on property taxes such as a police pension levy. Under present economic conditions the probability of passing a referendum to establish a police pension levy seems low. The police pension issue should be revisited when economic conditions improve.

The Village's three sewer systems are aging and will require increased maintenance to keep them operating efficiently. The Village is exploring a jurisdictional transfer of the entire sewer system to Lake County. A transfer will shift future responsibility for system repairs to Lake County who maintains several repair crews and the equipment needed for such work. Given the County's operational efficiencies it is anticipated that sewer rates for Kildeer residents will decrease following a transfer.

There are temporary traffic lights at Quentin and White Pine Roads. In FY 2013-14 Lake County will improve that intersection and install permanent lights at a cost of approximately \$275,000. The Zaremba Group, the original developer of the Quentin Collection agreed to pay for the traffic lights. The Village is contractually obligated to pay the County for the permanent lights and Kildeer will look to reimburse the County for the permanent lights with funds from Zaremba's successor, Brixmor Properties.

It is anticipated that improvements to Route 22 east of Quentin Road will be started by the Illinois Dept. of Transportation in the next five years. Part of that project can include a sidewalk/bike path that can connect to Egret's Marsh and Herron's Creek Forest Preserve. The Village's cost of its portion of the sidewalk/bikepath project, including the partial cost of the traffic light replacement for the realigned Rt. 22 and S. Krueger Road intersection, is estimated at \$140,000. The Rt. 22 project will complete the regional network of paths that connects Kildeer with Citizen's Park and Cuba Marsh to the southwest and Herron's Creek on the northeast.

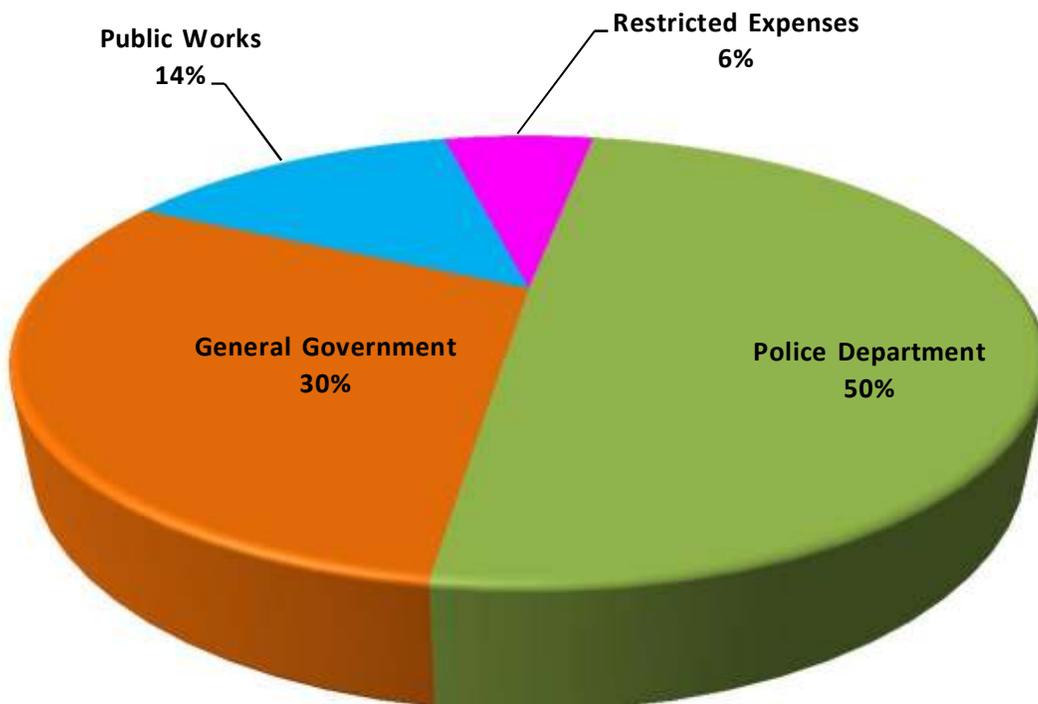
I would like to express my appreciation to all Board Members for their input during the preparation of the Recommended Budget. Finance Manager Annette Zborowski deserves special recognition for the time and effort she devoted to this project that made the final product intuitive and relatively easy to understand.

Revenues vs. Expenses

Where the money comes from

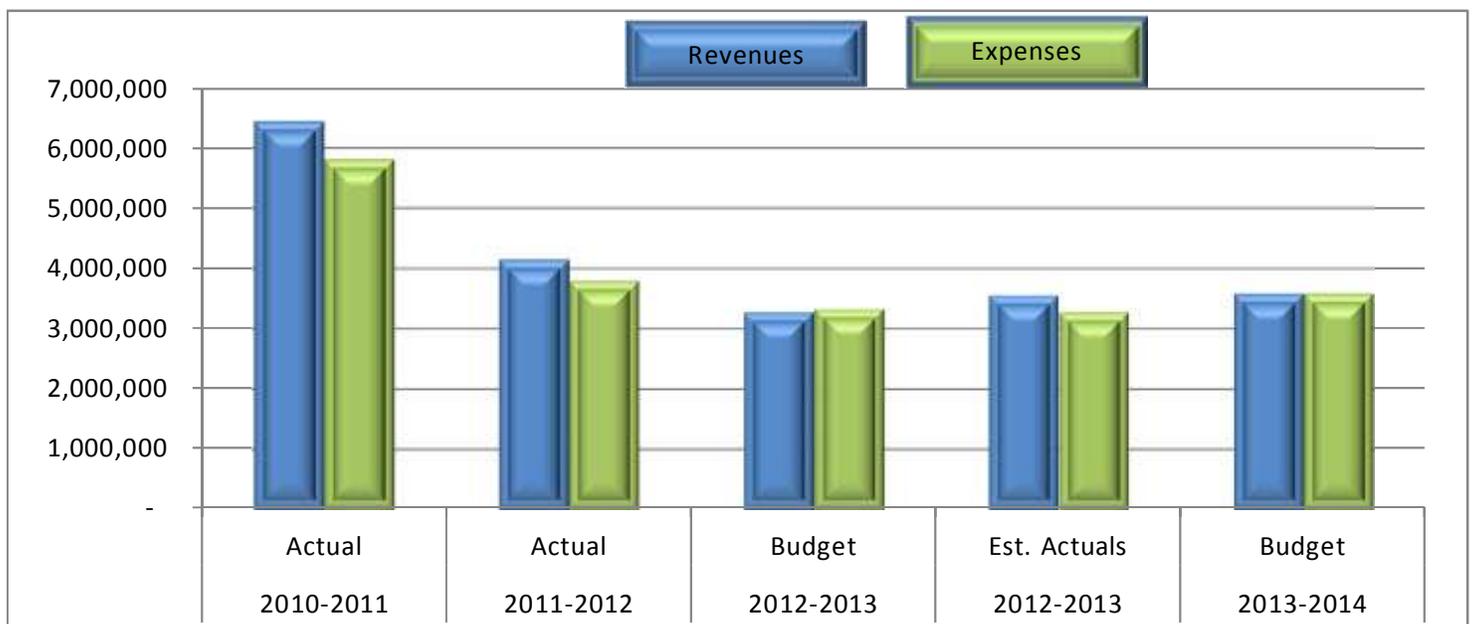


Where the money goes



General Fund Summary

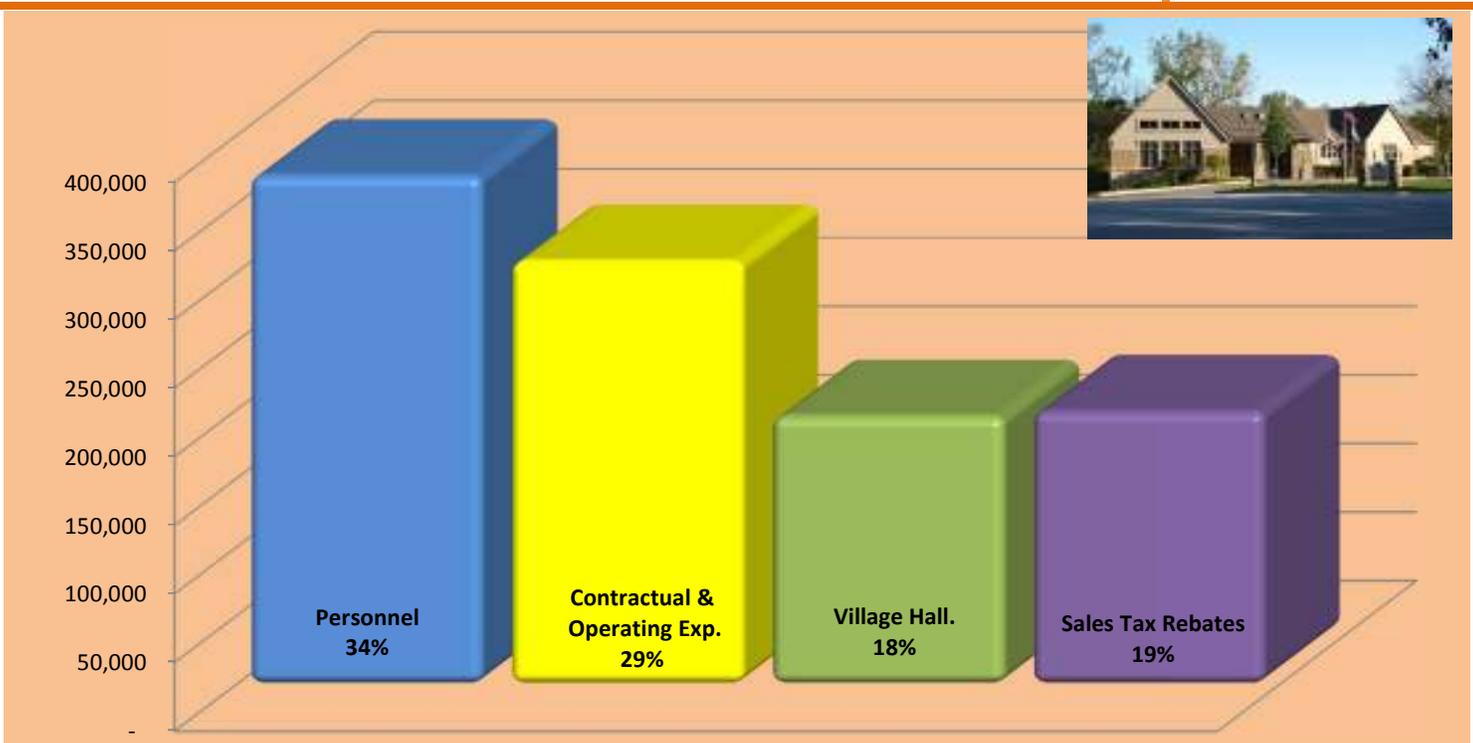
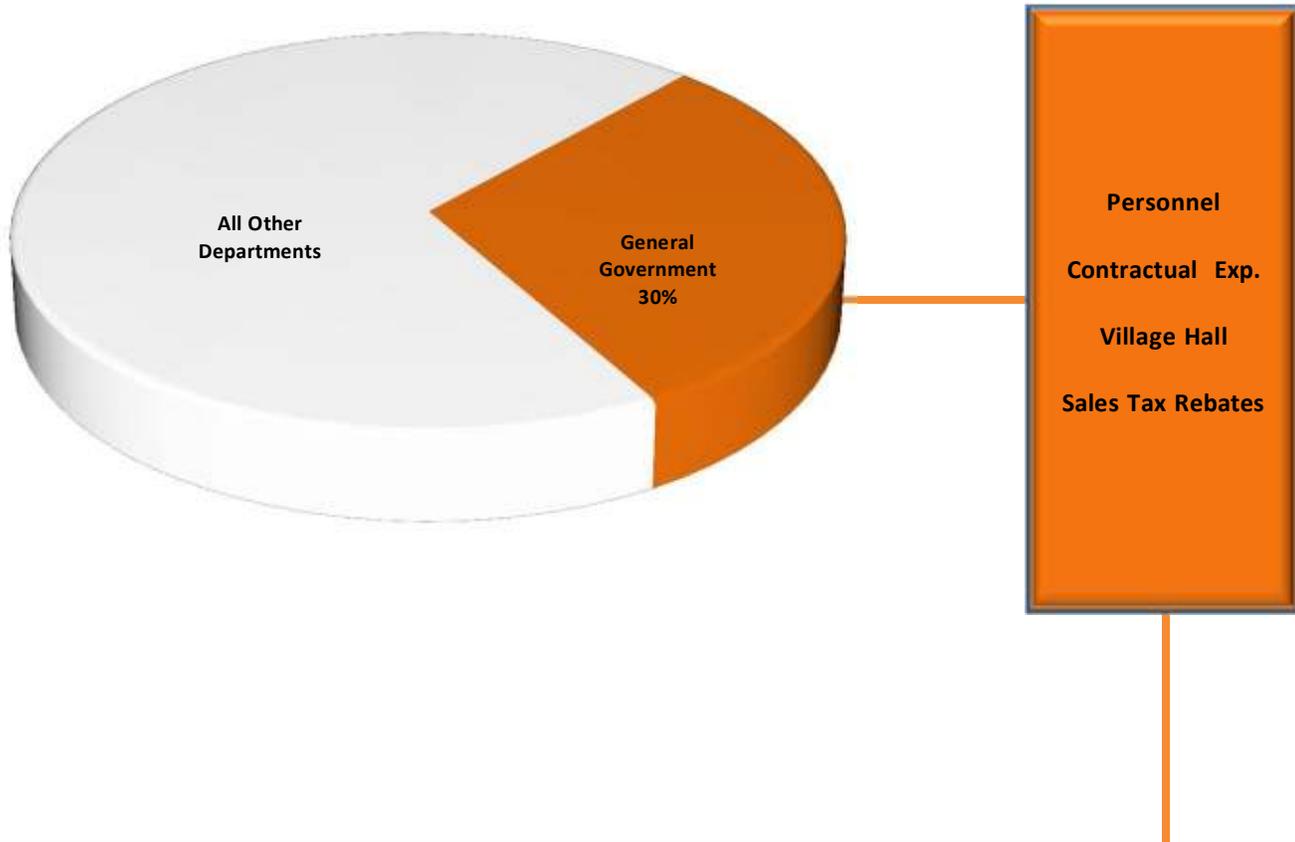
	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Est. Actuals	2013-2014 Budget
Revenues					
Taxes	2,212,080	2,426,058	2,657,400	2,828,037	2,957,918
Charges for Services	1,585,416	851,060	106,570	138,140	115,000
Licenses & Permits	214,452	315,393	180,000	241,111	200,000
Fines & Forfeits	228,447	326,833	150,000	261,500	115,000
Bond Issuance	2,025,000	-	-	-	-
Other Income	181,559	232,995	190,483	96,276	196,500
	6,446,955	4,152,340	3,284,453	3,565,065	3,584,418
Expenditures					
General Government	2,685,692	840,214	965,941	977,811	1,077,538
Police Department	1,519,288	1,715,893	1,646,512	1,734,276	1,771,821
Public Works	266,697	263,869	527,000	432,172	505,060
Restricted Expenses	4,414.98	232,292	195,000	136,354	230,000
Deer Park Police	1,336,713	746,504	-	-	-
	5,812,804.5	3,798,773	3,334,453	3,280,613	3,584,418
Gain (Loss)	634,150	353,567	(50,000)	284,452	(0.0)



Revenues

		2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		Actual	Actual	Budget	Est. Actuals	Budget
Taxes						
10-10-3010	Property Tax	670,084	693,026	703,000	708,959	738,518
10-10-3020	Replacement Tax	1,330	1,259	1,200	1,050	1,200
10-10-3030	Road and Bridge Tax	3,352	3,211	3,200	3,029	3,200
10-10-3040	Sales Tax	1,121,376	1,219,870	1,500,000	1,590,000	1,760,000
10-10-3050	State Income Tax	325,745	325,202	250,000	325,000	260,000
10-10-3060	State Use Tax	61,509	57,890	55,000	60,000	55,000
10-10-3070	Telecommunications Tax	28,684	125,600	145,000	140,000	140,000
Total Taxes		2,212,080	2,426,058	2,657,400	2,828,037	2,957,918
2013 vs. 2014 Budget						10.00%
Licenses & Permits						
10-10-3100	Licenses and Fees	61,208	77,243	60,000	81,111	70,000
	Vehicle Stickers	58,843	-	-	-	-
10-10-3210	Building Permits	94,401	238,150	120,000	160,000	130,000
Total Licenses & Permits		214,452	315,393	180,000	241,111	200,000
2013 vs. 2014 Budget						11.00%
Fines & Forfeits						
10-10-3420	Impoundment Fees	22,000	15,000	15,000	15,000	10,000
10-10-3630	Police Fines	85,416	81,509	50,000	68,000	50,000
10-10-3640	Code Violations	12,657	4,545	5,000	8,500	5,000
10-10-3670	Red Light Enforcement	108,374	225,779	80,000	170,000	50,000
Total Fines & Forfeits		228,447	326,833	150,000	261,500	115,000
2013 vs. 2014 Budget						-23%
Charges for Services						
10-10-3430	Deer Park	1,454,416	700,000	-	-	-
10-10-3440	Sewer Administration	53,142	53,140	26,570	53,140	30,000
10-10-3105	Franchise Fees	77,859	97,920	80,000	85,000	85,000
Total Charges for Services		1,585,416	851,060	106,570	138,140	115,000
2013 vs. 2014 Budget						8%
Other Revenue						
10-10-3340	Books and Copies	2,154	2,002	500	710	500
10-10-3650	Restricted DUI	3,570	3,600	1,500	2,000	1,500
10-10-3680	Restricted Traffic Rebate - K	21,161	13,027	1,883	13,000	10,000
10-10-3690	Grants	10,868	78,787	145,000	9,366	155,000
10-10-3720	Interest Income	2,888	3,211	5,000	4,200	4,500
10-10-3950	Expired Completion Bonds	40,000	5,500	-	29,000	-
10-10-3970	Proceeds from Bonds	2,025,000	-	-	-	-
10-10-3960	Refunds & Reimbursements	95,553	85,702	35,000	35,000	22,000
10-10-3990	Misc Income	5,365	3,377	1,600	3,000	3,000
10-10-3999	Interfund Operating Transfer	-	37,791	-	-	-
Total Other Revenue		2,206,559	232,995	190,483	96,276	196,500
2013 vs. 2014 Budget						3%
Totals		6,446,955	4,152,340	3,284,453	3,565,065	3,584,418
2013 vs. 2014 Budget						9%

General Government Expenses



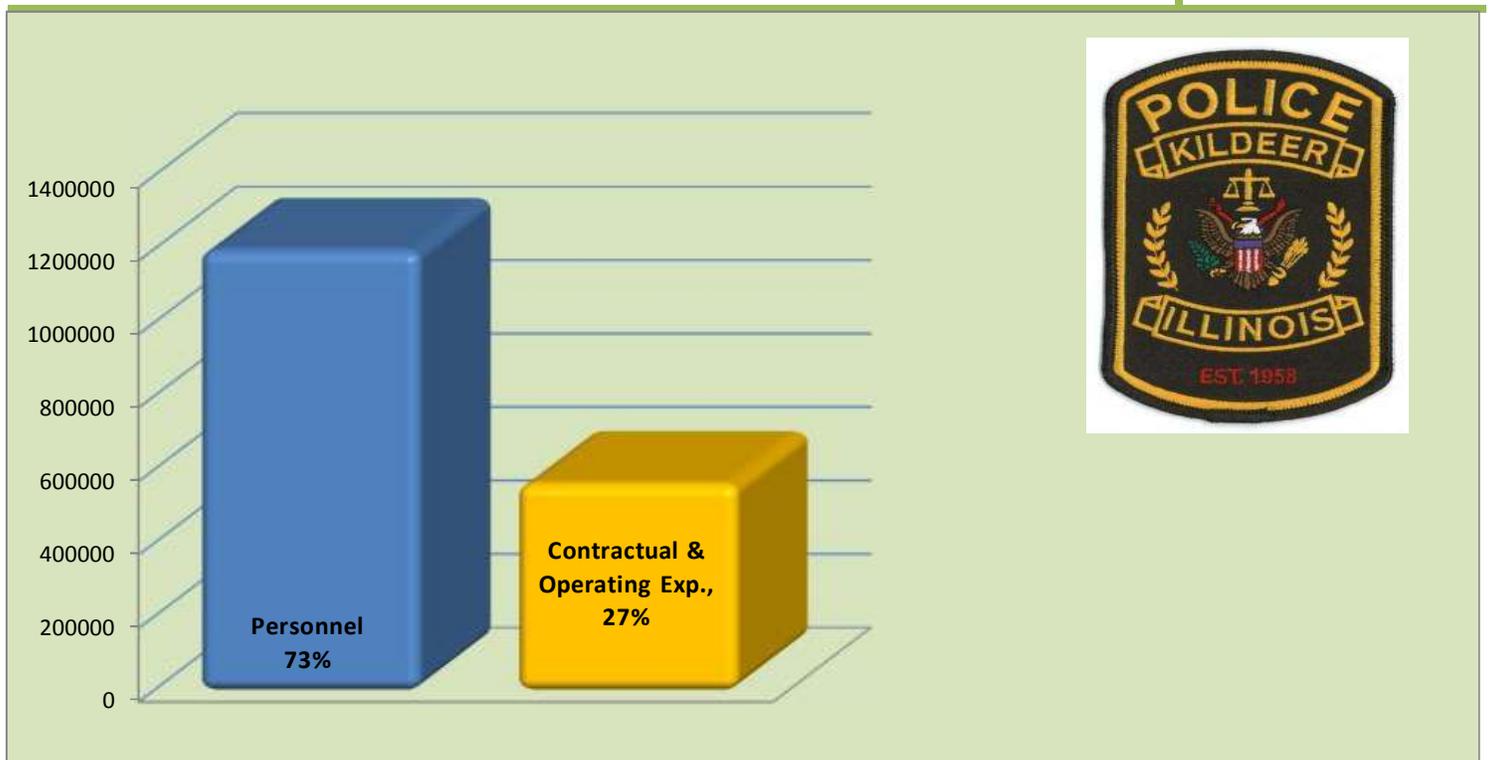
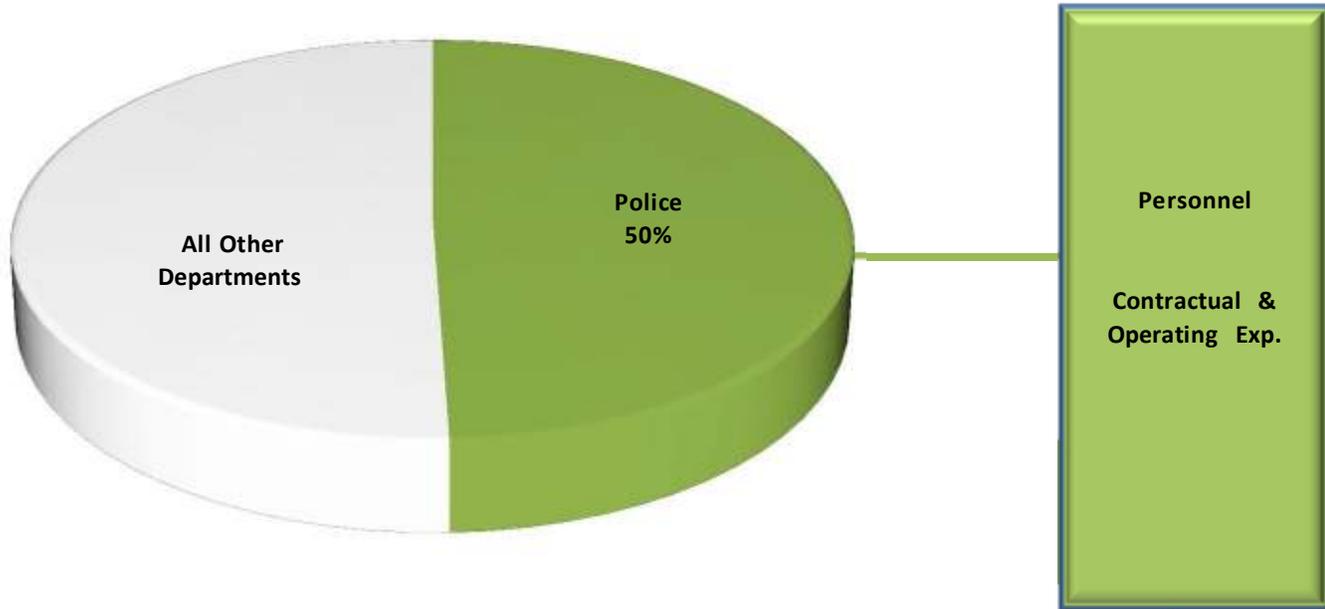
General Government Expenses

		FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
Salaries						
10-10-4010	FT Salaries - Administration	52,093	81,544	161,650	188,388	229,150
10-10-4050	PT Salaries - Administration	31,849	29,554	34,806	30,000	34,806
10-10-4520	Clerk & Collector Stipends	2,100	2,100	2,100	2,100	2,100
Total Salaries		86,042	113,197	198,556	220,488	266,056
2013 vs. 2014 Budget						34%
Taxes & Benefits						
10-10-4080	Health Benefits	17,297	17,291	42,199	41,961	53,063
10-10-4090	FICA/Medicare	8,435	8,587	15,190	16,416	20,353
10-10-4095	Unemployment Insurance	1,939	1,759	1,770	3,625	3,625
10-10-4110	Retirement - IMRF	11,645	11,147	21,166	23,545	28,734
Total Taxes & Benefits		39,315	38,784	80,325	85,547	105,775
2013 vs. 2014 Budget						32%
Building Department						
10-10-4525	Zoning Administration	9,731	-	4,500	-	4,500
10-10-4550	Building Inspections	17,790	48,498	45,000	70,000	70,000
10-10-4570	Engineering	19,698	41,663	25,000	25,000	25,000
10-10-4660	Permit Review	13,874	22,794	20,000	25,000	30,000
10-10-4680	Planning	2,828	1,167	3,000	1,320	3,000
Total Building Department		63,921	114,121	97,500	121,320	132,500
2013 vs. 2014 Budget						36%
Operating & Contractual Exp.						
10-10-4170	Training	819	915	2,000	2,500	3,500
10-10-4220	Travel and Lodging	1,228	2,062	2,500	2,500	3,500
10-10-4530	Audit	10,000	14,000	14,550	15,950	16,500
10-10-4580	Financial Services	5,313	2,702	10,000	6,000	10,000
10-10-4590	IT Support	6,136	7,377	10,000	14,500	10,000
10-10-4610	Legal	-	22,125	10,000	10,000	10,000
10-10-4710	Other Professional Fees	15,595	13,844	10,000	16,000	10,000
10-10-5030	Codification	2,933	2,236	3,500	1,500	3,500
10-10-5040	Copy Services	699	766	5,000	1,500	5,000
10-10-5050	Datacom Services	8,115	6,051	13,000	14,000	14,000
10-10-5070	Dues and Subscriptions	4,159	3,667	7,800	5,500	7,800
10-10-5080	Equipment Contracts	3,923	1,600	5,000	4,500	5,000
10-10-5110	General Insurance	8,907	6,564	30,000	16,096	17,000
10-10-5210	Misc. Contract Services	3,982	5,994	5,000	12,000	10,000
10-10-6060	Natural Gas	4,816	2,956	5,000	3,000	5,000
10-10-6080	Postage and Shipping	2,301	1,208	1,500	1,500	1,500
10-10-6100	Supplies	4,366	2,871	5,000	6,000	6,000
10-10-6120	Water and Sewer	1,314	1,350	1,500	1,500	1,500
10-10-7020	Community Events	1,413	535	1,000	480	1,000
10-10-7130	Newsletter	-	1,436	10,000	-	10,000
10-10-7530	Equipment Maintenance	4,941	5,964	5,000	-	5,000
10-10-7810	Non-Capital Equipment	936	844	5,000	5,000	5,000
10-10-7820	Capital Equipment	13,814	16,355	-	6,500	10,000
10-10-8030	Refunds	-	7,000	-	500	1,000
10-10-9010	Other Expenses	2,251	4,102	12,107	1,500	5,000
10-10-9999	Interfund Operating Transfer	610,635	-	-	-	-
Total Operating & Contractual Exp.		718,596	134,524	174,457	148,526	176,800
2013 vs. 2014 Budget						1%

General Government Expenses (cont.)

		2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Est. Actuals	2013-2014 Budget
Village Hall						
10-10-7510	Building Maintenance	29,288	21,433	25,000	26,000	25,000
10-10-7540	Building/Grounds Maintenance	9,173	19,076	10,000	10,000	10,000
10-10-8010	Principal Payments	1,384,175	93,741	70,000	70,000	75,000
10-10-8020	Interest Payments	42,767	90,103	90,103	88,506	86,406
10-10-8040	Bond Issue Exp	95,954	-			
Total Village Hall		1,561,357	224,352	195,103	194,506	196,406
2013 vs. 2014 Budget						1%
Tax Rebates						
10-10-7230	Sales Tax Rebates	216,460	215,235	220,000	207,423	200,001
Total Tax Rebates		216,460	215,235	220,000	207,423	200,001
2013 vs. 2014 Budget						-9%
Totals		2,685,692	840,214	965,941	977,811	1,077,538
2013 vs. 2014 Budget						12%

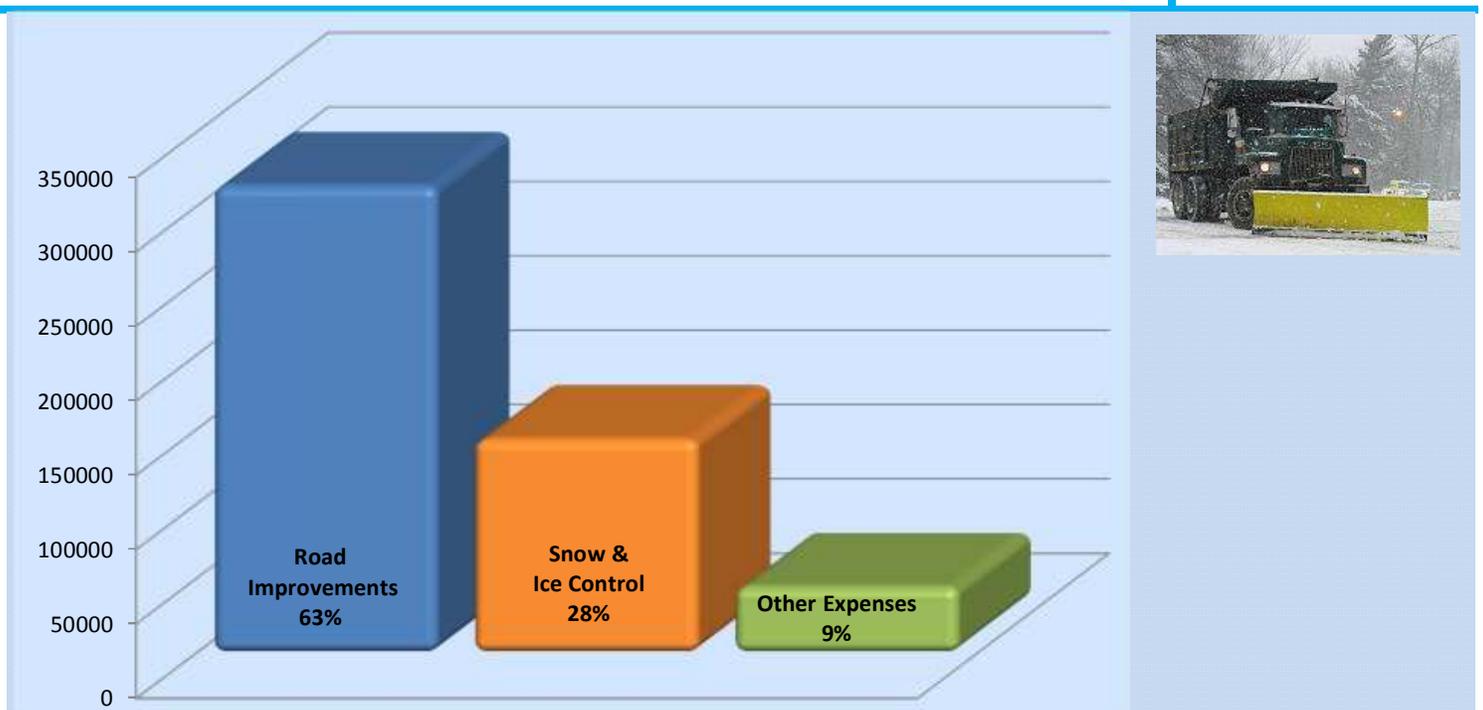
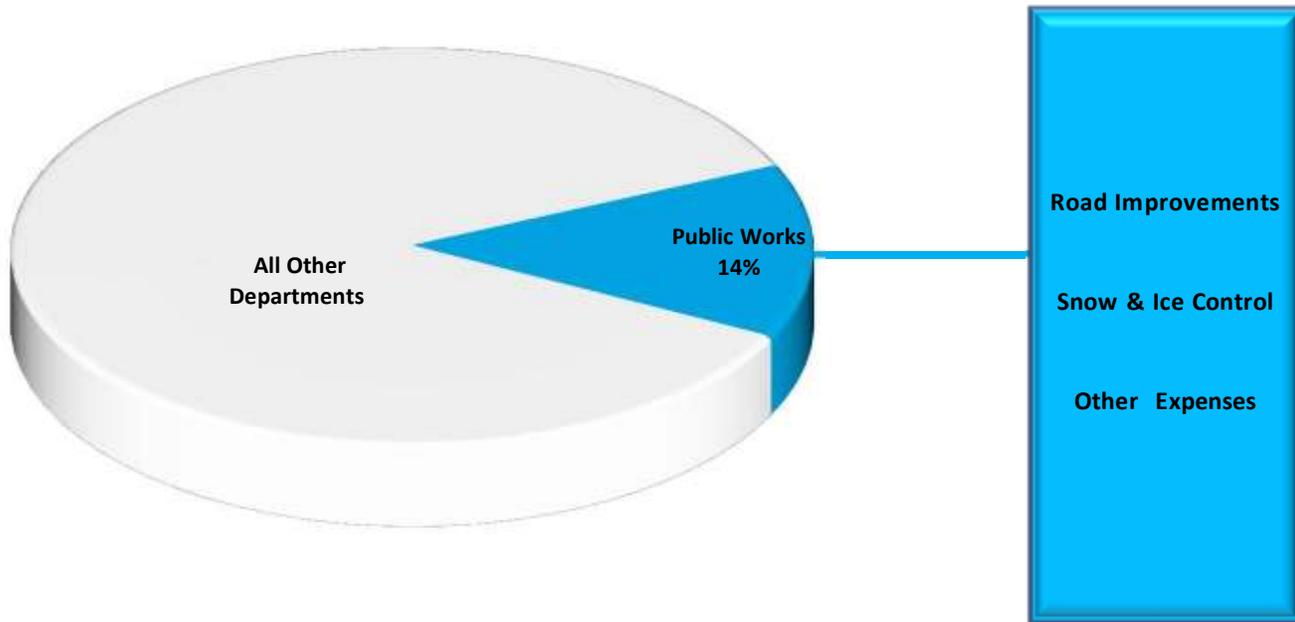
Police Department Expenses



Police Department Expenses

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
Salaries						
10-20-4010	Salaries - FT Sworn	627,768	693,099	564,104	631,401	612,765
10-20-4020	Salaries - PT Sworn	8,326	1,894	-	-	-
10-20-4030	Salaries - Overtime Sworn	55,574	79,010	50,000	35,000	55,000
10-20-4050	Salary - FT Civilian	24,916	36,776	49,650	49,646	53,645
10-20-4160	Longevity	10,001	14,489	12,174	12,440	14,042
10-20-4520	Administration Expense	145,311	129,361	-	-	-
Total Salaries		871,897	954,630	675,928	728,487	735,453
2013 vs. 2014 Budget						9%
Taxes & Benefits						
10-20-4080	Health Benefits	180,577	183,714	136,850	163,005	184,283
10-20-4090	FICA/Medicare	15,904	18,859	12,941	14,574	19,748
10-20-4095	Unemployment Insurance	10,123	7,210	4,720	11,039	14,499
10-20-4100	Retirement - Pension	182,939	261,375	450,000	448,830	233,729
10-20-4110	Retirement - IMRF	10,757	19,519	16,698	11,137	16,170
Total Taxes & Benefits		400,300	490,678	621,209	648,585	468,429
2013 vs. 2014 Budget						-25%
Operating & Contractual Exp.						
10-20-4170	Training	2,364	471	5,500	600	5,500
10-20-4210	Uniforms	8,167	6,699	8,700	8,700	4,500
10-20-4220	Travel and Lodging	122	-	500	-	500
10-20-4510	Admin Adjudication	3,230	2,720	3,060	3,186	3,600
10-20-4640	Legal - Prosecution	13,540	16,500	18,000	18,000	18,000
10-20-4650	Personnel & Legal	17,381	27,862	50,000	120,000	280,349
10-20-5020	Animal Control	195	298	500	135	500
10-20-5040	Copy Services	1,468	1,621	2,000	1,553	2,000
10-20-5060	Dispatch Services	73,891	57,399	73,500	65,934	66,732
10-20-5070	Dues and Subscriptions	7,324	6,542	6,000	10,000	10,000
10-20-5080	Equipment Contracts	-	1,340	-	308	-
10-20-5100	Forensic Srv & Investigation	290	896	3,000	-	3,000
10-20-5110	General Insurance	32,386	48,571	45,000	58,040	58,040
10-20-5210	Misc. Contract Services	13,033	15,025	18,050	15,000	15,000
10-20-5220	Storage Rental	1,268	1,923	2,915	2,916	2,940
10-20-5290	Wireless Communications	3,254	3,325	3,600	2,439	2,500
10-20-6040	Fuel	24,070	31,184	32,000	26,351	35,000
10-20-6080	Postage and Shipping	991	360	1,500	500	500
10-20-6090	Printing and Forms	734	665	2,500	1,000	1,000
10-20-6100	Supplies	2,155	1,132	2,500	2,500	2,500
10-20-7110	Firearms and Defense	2,711	1,147	3,450	-	3,500
10-20-7150	Community Relations Program	645	28	600	44	500
10-20-7530	Equipment Maintenance	919	2,135	4,000	500	3,000
10-20-7710	Telecom Maintenance	9,379	5,843	3,500	2,498	3,500
10-20-7730	Vehicle Maint.	15,524	13,686	26,000	15,000	15,000
10-20-7810	Non-Capital Equipment	66	385	2,000	1,000	1,000
10-20-7820	Capital Equipment	1,379	21,436	-	-	12,000
10-20-9010	Other Expenses	10,605	1,392	1,000	1,000	1,922
10-20-9050	Contingency	-	-	30,000	-	15,356
Total Operating & Contractual Exp.		247,090	270,586	349,375	357,204	567,939
2013 vs. 2014 Budget						63%
Totals		1,519,288	1,715,893	1,646,512	1,734,276	1,771,821
2013 vs. 2014 Budget						8%

Public Works Department



Public Works Department

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
10-40-5150	JULIE	1,814	1,273	1,500	1,319	1,500
10-40-6030	Electricity - Street Lighting	3,312	2,729	5,000	2,482	3,500
10-40-7140	Mosquito Abatement	10,000	10,000	10,000	10,000	10,000
10-40-7170	Road Improvements	80,648	58,204	300,000	220,000	270,000
10-40-7200	Snow & Ice Control	127,541	112,635	140,000	140,000	144,560
10-40-7570	ROW Maintenance	24,381	54,069	40,000	30,240	45,000
10-40-7630	Signal Maintenance	16,080	16,104	15,000	12,500	15,000
10-40-7650	Storm Sewer Line Maint	2,479	1,263	10,000	10,000	10,000
10-40-7680	Street Signs and Safety	282	7,593	5,000	4,000	5,000
10-40-9010	Other Expenses	161	-	500	1,631	500
Totals		266,697	263,869	527,000	432,172	505,060
2013 vs. 2014 Budget						-4%

Restricted Expenses

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
10-30-7120	Police Grant Exp	-	10,300	20,000	-	5,000
10-30-7150	CERT Grant Expense	4,415	4,718	-	4,836	5,000
10-30-7165	Pass- through Grant	-	-	-	-	20,000
10-30-7175	Brownfield Grant	-	120,000	-	-	-
10-30-7180	Public Works Grant	-	-	125,000	-	125,000
10-30-7830	DUI Expenses	-	1,743	20,000	148	20,000
10-30-7870	Drug Seizure Expenses	-	-	5,000	-	-
10-30-7880	Restricted Traffic Rebate Exp	-	-	25,000	65,000	35,000
10-30-7885	Red Light Enforcement Exp.	-	95,532	-	66,370	20,000
Totals		4,415	232,292	195,000	136,354	230,000
2013 vs. 2014 Budget						18%

Motor Fuel Tax

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
Revenues						
20-10-3080	Motor Fuel Tax	123,840	116,926	100,000	110,000	100,000
20-10-3720	Interest Income	253	128	-	-	-
Total Revenues		124,093	117,054	100,000	110,000	100,000
2013 vs. 2014 Budget						0%
Expenses						
20-10-7160	MFT Road Improvements	165,000	-	350,000	150,000	200,000
20-10-9050	Contingency	-	-	-	-	-
Total Revenues		165,000	-	350,000	260,000	200,000
2013 vs. 2014 Budget						-43%

Capital Projects Fund

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
Revenues						
30-10-3720	Interest Income	477	1,276	-	800	-
30-10-3974	Proceeds- Quentin Road Impr.	-	-	-	-	350,000
30-10-3975	Proceeds-Bike Path	108,640	222,023	850,000	549,988	-
30-10-3999	Interfund Operating Transfer	610,635	-	-	-	-
Total Revenues		719,752	223,299	850,000	550,788	350,000
2013 vs. 2014 Budget						-59%
Expenses						
30-10-7574	Quentin Road Improvements	-	-	-	-	350,000
30-10-7575	Bike Path Expense	108,640	222,023	850,000	529,753	-
30-10-7820	Capital Equipment	-	-	-	-	-
30-10-9999	Interfund Operating Transfer	-	37,791	-	-	-
Total Expenses		108,640	259,814	850,000	529,753	350,000
2013 vs. 2014 Budget						-59%

SSA Fund

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
Revenue						
50-10-3010	Property Taxes	299,920	300,000	300,000	300,000	300,000
50-10-3730	Investment Income/Loss	(2,951)	349	-	150	-
Total Revenues		296,969	300,349	300,000	300,150	300,000
2013 vs. 2014 Budget						0%
Expenses						
50-10-4710	Other Professional Fees	-	3,400	-	3,400	3,400
50-10-8010	Principal Payments	287,120	120,000	127,000	127,000	135,000
50-10-8020	Interest Payments	-	167,340	160,140	160,140	152,520
Total Expenses		287,120	290,740	287,140	290,540	290,920
2013 vs. 2014 Budget						1%

North Sewer District

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
Revenues						
61-10-3470	User Fees - NSD	197,703	197,761	197,250	190,500	190,000
61-10-3720	Interest Income	563	520	300	300	300
61-10-3830	Developer Donation	-	530,625	-	-	-
Total Revenues		198,266	728,907	197,550	190,800	190,300
2013 vs. 2014 Budget						
Expenses						
61-10-4520	Administration	16,280	16,280	8,140	16,280	9,190
61-10-5010	Alarm and Video	1,118	1,118	1,500	1,730	1,750
61-10-5260	Transmission and Processing	131,328	133,056	135,000	134,304	135,000
61-10-6020	Electricity	7,273	8,376	8,000	5,200	8,000
61-10-7530	Equipment Maint.	1,471	4,799	5,000	5,000	5,000
61-10-7610	Sewer Line Maint and Repair	-	6,911	10,000	5,000	10,000
61-10-7870	Depreciation Expense	41,913	45,451	41,913	49,000	49,000
61-10-9010	Other Expenses	977	912	500	1428	1,500
61-10-9050	Contingency	-	-	8,140	-	300,000
Total Expenses		200,360	216,902	218,193	217,942	519,440
2013 vs. 2014 Budget						
						138%

Central Sewer District

		FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Actual	Actual	Budget	Est. YE	Budget
Revenues						
62-10-3470	User Fees - CSD	244,620	250,660	249,605	270,500	291,500
62-10-3720	Interest Income	1,710	929	500	300	300
62-10-3690	Grants	-	10,000	-	-	-
Total Revenues		246,330	261,589	250,105	270,800	291,800
2013 vs. 2014 Budget						
						17%
Expenses						
62-10-4520	Administration	20,582	20,580	10,290	20,580	11,620
62-10-4650	Outside Consulting	10,031	-	1,000	728	-
62-10-5010	Alarm and Video	900	889	994	1,500	1,500
62-10-5260	Transmission and Processing	129,812	188,749	201,600	204,000	225,000
62-10-6020	Electricity	2,332	2,403	2,500	3,000	3,000
62-10-7530	Equipment Maint	6,035	3,482	5,000	5,000	5,000
62-10-7610	Sewer Line Maint & Repair	2,443	11,798	-	1,500	1,500
62-10-7870	Depreciation Expense	16,138	19,754	17,931	23,370	23,370
62-10-9010	Other Expenses	711	688	500	500	500
62-10-9050	Contingency	-	-	10,290	-	220,000
Total Expenses		188,984	248,343	250,105	260,178	491,490
2013 vs. 2014 Budget						
						97%

South Sewer District

		FY 2010-2011 Actual	FY 2011-2012 Actual	FY 2012-2013 Budget	FY 2012-2013 Est. YE	FY 2013-2014 Budget
Revenues						
63-10-3470	User Fees - SSD	231,967	247,950	247,050	266,800	266,500
63-10-3720	Interest Income	5,478	4,679	500	300	300
63-10-3830	Developer Donations	-	132,500	-	-	-
63-10-3840	Tap Fees - Out of District	-	128,700	-	-	-
Total Revenues		237,445	513,828	247,550	267,100	266,800
2013 vs. 2014 Budget						
Expenses						
63-10-4520	Administration	16,280	16,280	8,140	16,280	9,190
63-10-5010	Alarm and Video	704	880	1,000	1,200	1,200
63-10-5260	Transmission and Processing	115,592	112,651	120,000	120,000	120,000
63-10-6010	Chemicals and Solutions	36,756	39,232	38,387	38,252	38,252
63-10-6020	Electricity	4,726	4,305	5,500	2,500	3,000
63-10-7530	Equipment Maint.	2,232	7,079	20,000	7,000	20,000
63-10-7610	Sewer Line Maint & Repair	-	7,210	9,000	5,000	9,000
63-10-7870	Depreciation Expense	36,628	37,290	36,628	38,000	38,000
63-10-8010	South Sewer Bond Payments	7,434	7,434	-	-	-
63-10-8020	Interest Payments	5,830	3,709	755	7,434	7,434
63-10-9010	Other Expenses	954	799	-	1218	1500
63-10-9050	Contingency	-	-	8,140	-	340,000
Total Expenses		227,136	236,868	247,550	236,884	587,576
2013 vs. 2014 Budget						137%