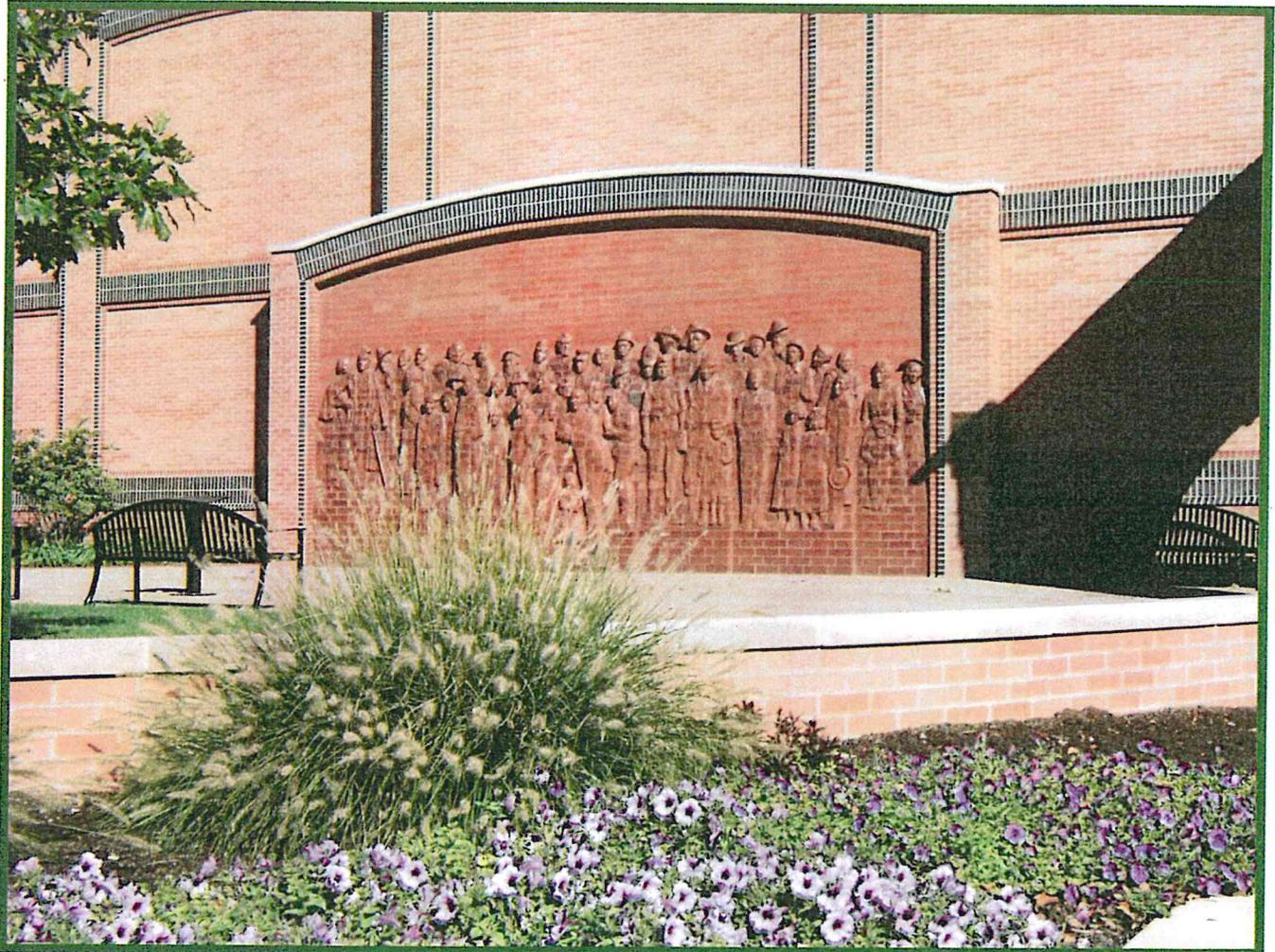




CITY OF DANVILLE ANNUAL BUDGET 2016 - 2017



SCOTT EISENHAUER, MAYOR

Prepared by the Public Affairs Division

Gayle A. Lewis, City Comptroller

CITY OF DANVILLE, ILLINOIS

ANNUAL BUDGET

MAY 01, 2016 THROUGH APRIL 30, 2017



SCOTT EISENHAUER, MAYOR

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Adopted 12-15-15

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Scott Eisenhauer, Mayor

Mayor's State of the Budget Address

In 2014, we drastically revised the budget process by changing the timing of its approval to coincide with the approval of the Tax Levy, since the Tax Levy is very much dependent upon the budget. During this budget process, we changed the name of the Fire Safety Fee to Public Safety Pension Fee, due to the growing concern over the public safety pension increases. The budget had to be approved in order to meet the Property Tax Levy amount proposed by the Administration, thereby creating the necessity for both to be approved during the same meeting. Even with the changes to the budget process, the City of Danville fiscal year budget process remains a long, difficult, and at times, tedious process. Recognizing the process is frustrating to some, it is intentionally lengthy to allow for maximum input from the Aldermen, our Administration, and especially our citizens. The process allows for us to discuss the budget challenges, exchange ideas for resolutions to those challenges, hear from the citizens regarding those ideas, and formulate a final budget that has been truly vetted. When crafting such a document through this process, everyone involved must be willing to listen to concepts, review what has been done or discussed previously, question and discuss the merits of each concept, and at the end, present for final approval a living, balanced document that guides our spending for the upcoming fiscal year. From the comments made by Aldermen throughout this process, the feedback by our residents, and dialogue between administrative staff, we present to you the City of Danville Fiscal Year 2016-2017 Budget.

The budget you are being presented is balanced even after a year of two 100-year Rainstorms that highlighted the age of our storm sewers and the need to do a Master Plan to address them. The two storms totaled over \$500,000.00 in expenditures that were not budgeted. The community was impacted greatly, so the city applied for State and Federal assistance for its residence and reimbursement for the City. However, we were denied any assistance.

This Budget focuses on the financial resources necessary to support our resident's expectations, ensuring that the City will provide the essential services necessary for Danville to be a place where people want to live, work, and raise their children. No different than any other year, we will highlight some of the challenges we are facing and present possible scenarios to address those concerns. As we move into Fiscal Year 2016-2017, the City of Danville has undergone many changes, both as a community and as a local government, and those improvements will pay large dividends for many years to come. Implementation of planning projects, infrastructure improvements, quality of life advancements, streamlining of departments, and installation of new technology provide our citizens with stronger resources while also providing our administrative staff tools that will make the City far more efficient and cost effective.

Planning and Development

In some ways, you might suggest the fiscal year just passed was the "Year of Planning", while this fiscal year will focus on implementation of those approved plans. Near the end of the Fiscal Year 2015-2016 Budget and the start of this Fiscal Year 2016-2017 Budget, the Danville City Council approved expenditures for the East Main Street Corridor Redevelopment Plan. Along East Main Street, the City began construction on

duplication (prevalent with the former system) and a reduction in staff time. Additionally, we'll have the benefit of better reports to share with staff, Aldermen, and the public, and its user friendly format capitalizes on our familiarity with Windows and Microsoft Excel. Once fully implemented and as staff's comfort and familiarity increase, there is no question greater efficiency can be experienced, as well as some financial savings obtained.

At the same time the financial software was being upgraded, the Department of Public Works was in the process of bringing OurDanville on-line while Urban Services was implementing a new code enforcement program, both of which are compatible to improve communication among divisions, and more importantly, communication with our constituents. OurDanville is an application for mobile devices, desktops and laptops, which allows users to submit a complaint, review announcements, find amenities, view the community calendar, seek a job, check out dining options, or see answers to commonly asked questions. This application also allows citizens to provide detailed information, including pictures, regarding a concern in the City, get feedback via email from City staff as the complaint makes its way through the process, as well as track other issues throughout a neighborhood. Internally, it provides staff supervisors with timely updates on the progress being made by our inspectors. In addition to OurDanville, the City implemented a Code Enforcement system which allows us to track rental registration, vacant structure registration, and the legal disposition of code enforcement cases. Information that was once kept in paper format is now digitized and kept as part of a file that is retrievable by any staff member with access, thereby providing improved communication. The system's compatibility to GIS also allows for the information to be placed on maps to create visual displays of data. It also provides a more efficient means for landlords to register their properties on-line, and allows staff to more rapidly produce information for the public. Having both OurDanville and the new code enforcement software applications in place will increase our accountability to our residents and improve our Code Enforcement Division.

This fiscal year, we will continue our movement into greater use of available technology as Danville Mass Transit (DMT) will initiate real-time updates on the movement of buses so those waiting at the Transfer Zone will know when their bus will arrive. Real-time visuals of the activity on each bus will be provided via on-board camera systems. A wireless transmission to monitors at the DMT Terminal will allow staff to observe bus activity, or in the case of an emergency, allow Police to witness passenger behavior.

Speaking of Police, they will also see upgrades in technological resources over the next two fiscal years with new on-board computers replacing old Mobile Data Terminals. This upgrade will give officers the ability to utilize new software that will aid in quicker identification of individuals, provide use of on-line services, and create documents using Microsoft Office programs. In-car cameras must also be replaced with newer models that store more video per shift, and the City should embark in purchasing Body Cameras for each officer to wear.

Using cameras throughout the community to monitor activity in parks and other public spaces is also planned, and capital investment will need to be made, not only in purchasing the camera equipment, but also in improving the wireless capabilities throughout the City to allow for live monitoring by staff. Regardless of the extremely limited financial resources, all of these are necessary technological advancements which need to be procured in the next several years.

Organizational Structure

This budget will be the first with Environmental Code Enforcement Division now a part of the Department of Urban Services. With Building Code Enforcement, Electrical Code Enforcement, and Plumbing Code Enforcement already housed within this department, and the constant communication and partnership these enforcement programs share with Environmental Code Enforcement, bringing this function to Urban

Next, as is often stated during the budget process, we continually review all actual revenue and expenditures of the current fiscal year, basing our next fiscal year budget only on the cash flow report of the current fiscal year. It is also our approach to be extremely conservative when reviewing revenue line items to make sure that temporary increases or short-term gains are not projected into the next fiscal year. Unfortunately, we have seen stagnation in the Home Rule Sales Tax so we projected no increase in that revenue source this fiscal year. Increases are noted in most other revenue sources over a year ago, although there continues to be considerable rhetoric in the Illinois General Assembly regarding a decrease in the Local Government Distributive Fund and/or Corporate Replacement Tax, and therefore, we will monitor them throughout this fiscal year. Food and Beverage and Video Gaming are still experiencing some rise in revenue. The largest increase in revenue by percentage is the increase in the Public Safety Pension Fee as discussed under Pensions and Salaries.

Prior to detailing the FY 2016-2017 Budget by division, there are some additional notes of which you should be informed. The City of Danville and Old National Insurance reviewed our provider coverage for health insurance, and in the end decided it was in our best interest to change from a Health Alliance insurance program to one provided by Blue Cross Blue Shield. This decision resulted in no increase in our health insurance premiums from a year ago. We also continued offering incentives to encourage employees and their dependents to vacate the insurance program for other employer-offered Health Insurance Programs. The success of this offer resulted in monthly payments LESS than we were paying one year ago, and with wellness programs now being offered to those insured within our program, we are hopeful for our claims experience to also decline in future years.

The following is a detailed review of each division within the General Fund indicating increases or decreases of a significant nature proposed in the FY 2016-2017 Budget compared to the current fiscal year budget:

PUBLIC AFFAIRS

- General City: reduce Ameren Gas by \$25,000
increase Animal Control by \$40,000 (based on actual expenses incurred)
increase Sales Tax Incentive by \$37,000 (account for additional incentives approved)
increase Transfer To Fire Pension Fund to \$350,000 (General Fund Receipts transferred to Fire Pension Fee Fund in an effort to abate the Property Tax Rate and maintaining a rate below \$2.10)

increase Transfer To Police Pension Fund to \$252,000 (General Fund Receipts transferred to Police Pension Fee Fund in an effort to abate the Property Tax Rate and maintaining a rate below \$2.10)
- Legal Services: increase Legal Services to \$120,000 (with Fire Union Local 429 Collective Bargaining Agreement still being negotiated and/or arbitrated, two personnel issues still pending and other pending litigation)
- Personnel, HR: reduce Commission Expense by \$15,000 (since probationary testing for Police and Fire are currently only done once every two years, this amount can be reduced without the need for testing this fiscal year)

increasing our expenditures by that amount PLUS the additional General Fund dollars it took to help abate the Property Tax. While changes need to occur within the organizational structure of some divisions, staffing redirected to meet priorities, and facilities analyzed to determine their future purpose, none of those topics are reflected in this budget. We are excited about moving the City forward through improvements along the East Main Street Redevelopment Corridor, the Riverfront Development, the High School Campus Corridor, and in our infrastructure including Storm Water Management, but unfortunately this budget does not earmark funds for those projects.

As we look toward years to come, we must continue to prioritize ways to improve our community, identify financial resources to aid in the completion of those priorities, and continue planning for the future. This budget is a living document, a changing document, a document that does not address wants or desires, and struggles in some ways to address needs, but it is a document that reflects the best use of our financial resources to provide services to our citizens in the most cost-effective and efficient manner. While this budget is certainly balanced, we need to understand it does not reach our goal of a sustainable budget; discussions need to take place this summer to outline the sustainability of the Fiscal Year 2017-2018 Budget and beyond.

Respectfully Submitted,



Scott Eisenhauer
Mayor
City of Danville, Illinois

CITY OF DANVILLE

GENERAL INFORMATION

General

The City of Danville was incorporated in 1867 and is a home-rule unit of government pursuant to the provisions of Section 6 (Powers of Home Rule Units) of Article VII (Local Government) of the Constitution of the State of Illinois. From 1927 to 1987, the City was governed under a commission form of government consisting of a Mayor and four Commissioners, each of whom was elected at-large for concurrent four-year terms. Under a settlement agreement entered into in response to litigation challenging the City's form of government, a new form of government took effect September 19, 1987. The new form of government is a mayor/aldermanic form of government under Article 3 of the Illinois Municipal Code. Under the new form of government, the City's legislative branch is a City Council consisting of a Mayor elected at-large and fourteen Aldermen elected from seven wards, two Aldermen from each ward. The elections for Mayor, City Treasurer and Alderman are non-partisan and all administrative officers except City Treasurer are appointed by the Mayor with the concurrence of a majority of the elected members of the City Council. The Alderman are divided into two Oversight Committees Public Works and Public Services, one Alderman from each ward serves on each committee.

Location

The City of Danville with a population of 33,027 (2010 U.S. Census) is located in Vermilion County, which has a population of 81,625 (2010 U.S. Census). The City is located on the Illinois-Indiana border approximately 132 miles south of Chicago and 30 miles east of Champaign. The City of Danville is the county seat for the County and is located in the eastern portion of the County. The City is geographically 18 square miles wide and has 186 center line miles and 450 lane miles.

Transportation

Interstate 74 bisects the County leading to easy access to the entire central Midwest. Other routes are U.S. Highways 136 and 150 and State Highways 1 and 49. The City is approximately 40 miles east of the University of Illinois/Willard Airport in Champaign, Illinois, and 88 miles west of Indianapolis International Airport in Indianapolis, Indiana. The City is approximately 35 miles from the nearest Amtrak Terminal.



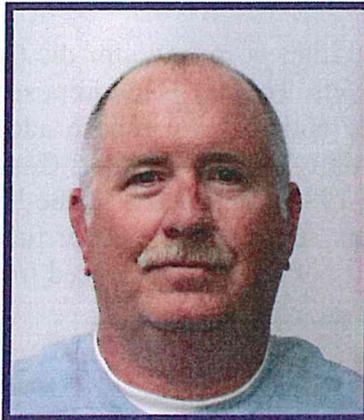
**Chairman
Steve Nichols
Ward 6
(2017)**

PUBLIC SERVICE COMMITTEE

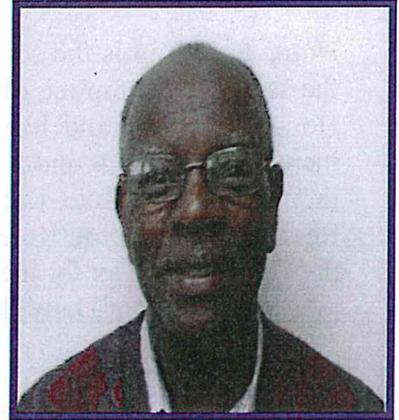
The Public Service Committee meets the 4th Tuesday of each month at 6:00 p.m. Four times a year a joint meeting is held with the City/County Public Safety Building Committee to handle business for the Danville Public Building Commission. The Public Service Committee serves as oversight for Animal Control, City Clerk, City Treasurer, Finance, Fire, Human Relations, Human Resources, Legal, Police, Public Affairs and Public Safety Building.



**Brenda Brown
Ward 1
(2019)**



**Frank Hoskins
Ward 2
(2017)**



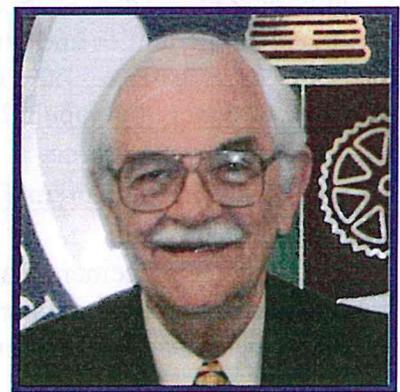
**Roosevelt Davis
Ward 3
(2017)**



**Sharon McMahon
Ward 4
(2017)**



**Tom Stone
Ward 5
(2019)**



**Steve Foster
Ward 7
(2017)**

Food and Beverage Tax

The City imposed a 2% Food and Beverage Tax in 2004. Food and Beverage Tax is collected on food prepared for immediate consumption and on alcoholic beverages sold by a business, which provides for on premise consumption of alcoholic beverages. On July 1, 2010 the Food and Beverage Tax decreased from 2% to 1%.

Property Tax

Property Taxes are a primary source of income for the City of Danville. Property Tax is a tax levied on the assessed valuation of real property by the legislative body of a local government called the Township. The City of Danville is divided into three townships, Danville, Newell and Blount. During the 2007 Tax Levy season the council by majority vote decided that the property tax revenue would go to fund the Pension Funds, debt service and the Library only. The City is one of over 10 taxing bodies included on the current Vermilion County Real Estate Tax bill. Our property tax rate is \$2.0826 (per 100) for this year on an EAV of \$288,412,985.

Liquor Tax

In 2004, the Liquor tax was increased from 1% to 2% with the additional 1% going into the General Fund.

Hotel Motel Tax

The Hotel Motel Tax was 3% from 1979 to April 30, 2000. On May 1, 2000, the Hotel Motel Tax was increased to 6% to assist the Danville Area Convention and Visitors Bureau and Harrison Park Golf Course. Both of these organizations provide services that improve the quality of life in the City of Danville.

Gas Tax

In 2004, the City of Danville proposed a .01 per gallon gas tax to help with the maintenance of the roads. In March 2008, we increased the gas tax by .04 to bring the total tax to .05 per gallon with annual increases based on the annual recalculations of the Illinois Part B motor fuel tax rate done by the Illinois Department of Revenue. The revenue for the gas tax is to be used for the road construction and improvements, overlay program; seal coat program, Economic Development and other cost associated with Infrastructure Development and Improvement. The current tax rate for gasoline 7.8 cents per gallon, and diesel fuel is 4.9 cents per gallon.

Fire Safety Fee changed to Public Safety Pension Fee 12-2-2014

During the 2014-2015 Budget process a Fire Safety Fee was imposed on all property for residential, commercial and industrial properties. The fee starts at \$2.00 for the first 5,000 square foot roof top property and increase \$1.00 per 5,000 square foot roof top property per parcel. During the 2015-2016 Budget process the name of the fee Fire Safety was changed to Public Safety Pension Fee. During the 2016-2017 Budget process the fee was increased by \$2.00.

2015 TAX LEVY SCHEDULE 2016-17 BUDGET SCHEDULE

08/14/15	Meet with Mayor
08/17/15	Meet with Mayor and Department Heads
09/09/15	Meet with Director
09/14/15	Meeting with Mayor and Department Heads
09/21 – 9/24/15	Discuss Summary of 2016-17 Budget/2015 Tax levy – Department and Division Heads Meeting with Danville Public Library, David S. Palmer Arena, Boys and Girls Club and Downtown Danville Inc. to discuss Budget and Tax Levy
09/29 – 10/01/15	Meeting with Mayor and Department Heads
10/06/15	Present 2015 Tax Levy and 2016-17 Budget
10/07/15	Meet with Mayor and Department/Division Heads
10/08 to 10/09/15	Meet with Mayor and Department/Division Heads
10/13/15	Review First Draft with Public Works
10/20/15	*****Study Session at 7:00 immediately following City Council meeting*****
10/21/15	Review Second Draft with Department Heads/Division Heads
10/27/15	Review Second Draft with Public Services
10/28 to 10/30/2015	Meet with Mayor and Department Heads
11/03/15	Review/Present Proposed Budget/Tax Levy to City Council-To Be Held Over
11/07/15	*****Saturday Study Session 9:00 a.m. to 12:00 p.m.*****
11/10/15	Review Second Draft with Public Works
11/17/15	Review Proposed Budget/Tax Levy with City Council
11/22/15	Publish Hearing Notice in paper 2016-17 Budget and 2015 Tax Levy
11/24/15	Review Proposed Budget/Tax Levy with Public Services
12/01/15	Review Proposed Budget/Tax Levy to City Council - Budget/Tax Levy Hearing
12/08/15	Review Proposed Budget/Tax Levy with Public Works Committee
12/15/15	Present 2016-17 Budget/2015 Tax Levy to City Council for Approval
12/22/15	File Approved 2015 Tax Levy and 2016-17 Budget with County Clerk

2016-2017 BUDGET SUMMARY

DEPARTMENT	EXPENSES	REVENUES	REQUIRED FROM GENRL FUND	TRANSFER TO (FROM) RESERVES
GENERAL FUND				
DEPARTMENT OF PUBLIC AFFAIRS				
FINANCE DIVISION	395,660	9,387	386,273	
PUBLIC AFFAIRS	228,930	7,498	221,432	
GENERAL CITY GOVERNMENT	3,512,707	529,263	2,983,444	
LEGAL SERVICES	499,457	93,647	405,811	
OFFICE OF CITY TREASURER	92,411	2,263	90,148	
CITY CLERK	160,064	111,002	49,062	
PERSONNEL AND HUMAN RELATIONS	251,629	2,585	249,044	
INFORMATION TECHNOLOGY	226,696	2,044	224,652	
TOTAL	5,367,556	757,689	4,609,866	
DEPARTMENT OF PUBLIC SAFETY				
POLICE DIVISION	8,958,869	1,181,437	7,777,432	
FIRE DIVISION	5,109,269	203,180	4,906,089	
TOTAL	14,068,138	1,384,617	12,683,520	
DEPARTMENT OF PUBLIC WORKS				
CENTRAL VEHICLE MAINTENANCE	602,664	6,484	596,179	
ENVIRONMENTAL CODE ENFORCEMENT	499,650	195,101	304,549	
STREETS DIVISION	2,627,714	384,415	2,243,299	
PARKS & PUBLIC PROPERTY	1,769,215	157,247	1,611,967	
MUNICIPAL POOL	63,928	45,000	18,928	
PARKING AND CENTRAL SERVICES	-	-	-	
TOTAL	5,563,170	788,247	4,774,922	
DEPARTMENT OF URBAN SERVICES				
URBAN SERVICES	866,440	268,115	598,325	
TOTAL GENERAL FUND	25,865,304	3,198,669	22,666,634	
GENERAL FUND RECEIPTS			22,672,170	
GENERAL FUND SURPLUS (DEFICIT)				5,536

**2016-2017 BUDGET SUMMARY
(CONTINUED)**

SPECIAL SEWER	20,500	10,200		(10,300)
GROUP LIFE INSURANCE	38,000	38,000		-
DAVID S. PALMER ARENA	764,600	764,600		-
EVIDENCE HOLDING	250	250		-
PUBLIC LIBRARY	1,806,955	1,806,955		-
	<u>28,733,893</u>	<u>28,140,686</u>		<u>(593,207)</u>
TOTAL GENERAL FUND	25,865,304	3,198,669	22,672,170	5,536
TOTAL OTHER FUNDS	28,733,893	28,140,686		(593,207)
SUB TOTAL	<u>54,599,197</u>	<u>31,339,355</u>	<u>22,672,170</u>	<u>(587,672)</u>
DEPARTMENTAL TRANSFERS (1)	<u>9,201,091</u>	<u>9,201,091</u>		
GRAND TOTAL	<u><u>45,398,106</u></u>	<u><u>22,138,264</u></u>	<u><u>22,672,170</u></u>	<u><u>(587,672)</u></u>

NOTES

(1) DEPARTMENTAL TRANSFERS:

TRANSFER TO DANVILLE MASS TRANSIT FROM GENERAL FUND	22,302
TRANSFER TO GENERAL FUND FROM 2007 BOND ISSUE	414,163
TRANSFER TO INFRASTRUCTURE FUND FROM GENERAL FUND	348,851
TRANSFER TO POLICE PENSION FUND FROM GENERAL FUND	252,000
TRANSFER TO FIRE PENSION FUND FROM GENERAL FUND	350,000
TRANSFER TO POLICE DIVISION TO POLICE PENSION FUND	220,400
TRANSFER TO FIRE DIVISION TO FIRE PENSION FUND	330,600
TRANSFER TO BOND AND INTEREST FROM GENERAL FUND	688,153
TRANSFER TO 2007 BOND ISSUE FROM CAPITAL IMP FUND	160,783
TRANSFER TO 2007 BOND ISSUE FROM SOLID WASTE FUND	58,954
TRANSFER TO 2007 BOND ISSUE FROM SEWER FUND	48,146
PARK PATROL - TRANSFER FROM CAPITAL FUND	40,000
PROACTIVE CODE ENFORCEMENT TRANSFER FROM CAPITAL FUND	46,000
TRANSFER FROM CIVIC CENTER FUND TO HARRISON PARK	91,667
CIVIC CENTER REIMBURSEMENTS	39,100
EMPLOYEE CONTRIBUTIONS TO LIFE INSURANCE FUND	38,000
LIBRARY BUDGET	1,806,955
TOTALS	<u><u>9,201,091</u></u>

OTHER FUNDS
COMPARSION OF FY 2015/16 TO FY 2016/17 EXPENSES

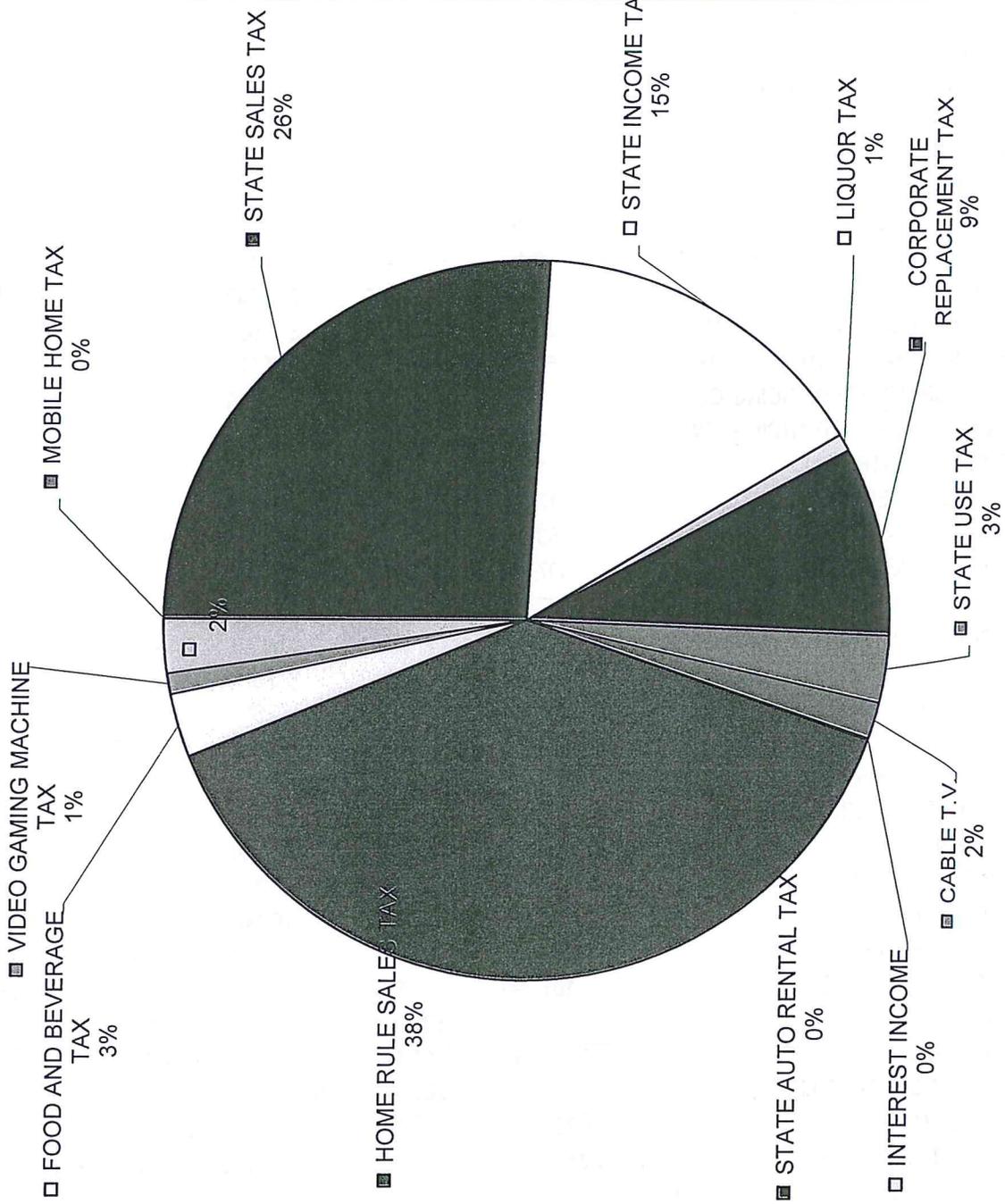
2016-2017 - BUDGET

Adopted 12-15-15

OTHER FUNDS	BUDGET 2016-2017 EXPENSES	PRIOR YEAR 2015-2016 EXPENSES	+/- Change	+/- Change
FIRE PENSION	2,714,487	2,302,627	411,860	17.89%
POLICE PENSION	2,494,048	1,808,123	685,925	37.94%
MOTOR FUEL TAX	803,000	803,000	-	0.00%
STATE NARCOTIC FORFEITURE	14,500	15,000	(500)	-3.33%
CDBG	884,516	1,015,215	(130,699)	-12.87%
INFRASTRUCTURE DEVELOPMENT	1,388,451	1,388,451	-	0.00%
TOWNE CENTRE	-	-	-	0.00%
STORM WATER DRAINAGE	170,000	170,000	-	0.00%
REVOLVING LOAN	76,000	76,000	-	0.00%
HOUSING LOAN	17,000	17,000	-	0.00%
DANVILLE MASS TRANSIT	2,876,801	3,166,159	(289,358)	-9.14%
LAW ENFORCEMENT GRANT	38,822	26,951	11,871	44.04%
FEDERAL NARCOTIC FORFEITURE	916	916	-	0.00%
DATS	221,256	175,714	45,542	25.92%
TAX INCREMENT FINANCING-MIDTOWN	392,800	379,000	13,800	3.64%
TAX INCREMENT FINANCING-WEST GATE	13,450	22,000	(8,550)	-38.86%
TAX INCREMENT FINANCING-CAMPUS CO	304	304	-	0.00%
TAX INCREMENT FINANCING-EAST VOORI	5,602	5,502	100	1.82%
BOND & INTEREST	473,200	451,700	21,500	4.76%
2007 DEBT SERVICE	773,134	362,096	411,038	113.52%
2009 DEBT SERVICE	387,942	389,998	(2,056)	-0.53%
LANDFILL REMEDIATION	22,700	68,200	(45,500)	-66.72%
CAPITAL IMPROVEMENTS	946,000	1,001,000	(55,000)	-5.49%
LAND ACQUISITION	20,000	20,000	-	0.00%
HARRISON PARK (FY'2016)	-	474,767	(474,767)	-100.00%
SANITARY SEWER	3,105,619	3,025,334	80,286	2.65%
SOLID WASTE FUND	3,097,524	2,925,225	172,300	5.89%
HEALTH INSURANCE	4,910,516	4,907,070	3,446	0.07%
FLEXIBLE SPENDING	55,000	55,000	-	0.00%
WORKING CASH	200,000	200,000	-	0.00%
SPECIAL SEWER	20,500	20,500	-	0.00%
GROUP LIFE INSURANCE	38,000	38,000	-	0.00%
CIVIC CENTER	764,600	714,600	50,000	7.00%
EVIDENCE HOLDING	250	250	-	0.00%
PUBLIC LIBRARY	1,806,955	1,749,600	57,355	3.28%
TOTAL OTHER FUNDS	28,733,893	27,775,301	958,592	3.45%
TOTAL GENERAL FUND	25,865,304	24,005,343	1,859,961	7.75%
TOTAL OTHER FUNDS	28,733,893	27,775,301	958,592	3.45%
SUB TOTAL	54,599,197	51,780,644	2,818,553	5.44%
DEPARTMENTAL TRANSFERS	9,201,091	7,527,240	1,673,851	22.24%
GRAND TOTAL	45,398,106	44,253,404	1,144,701	2.59%

General Fund Receipts

- MOBILE HOME TAX
- STATE SALES TAX
- STATE INCOME TAX
- LIQUOR TAX
- CORPORATE REPLACEMENT TAX
- STATE USE TAX
- CABLE T.V.
- INTEREST INCOME
- STATE AUTO RENTAL TAX
- HOME RULE SALES TAX
- FOOD AND BEVERAGE TAX
- VIDEO GAMING MACHINE TAX



TAX LEVY RECAP

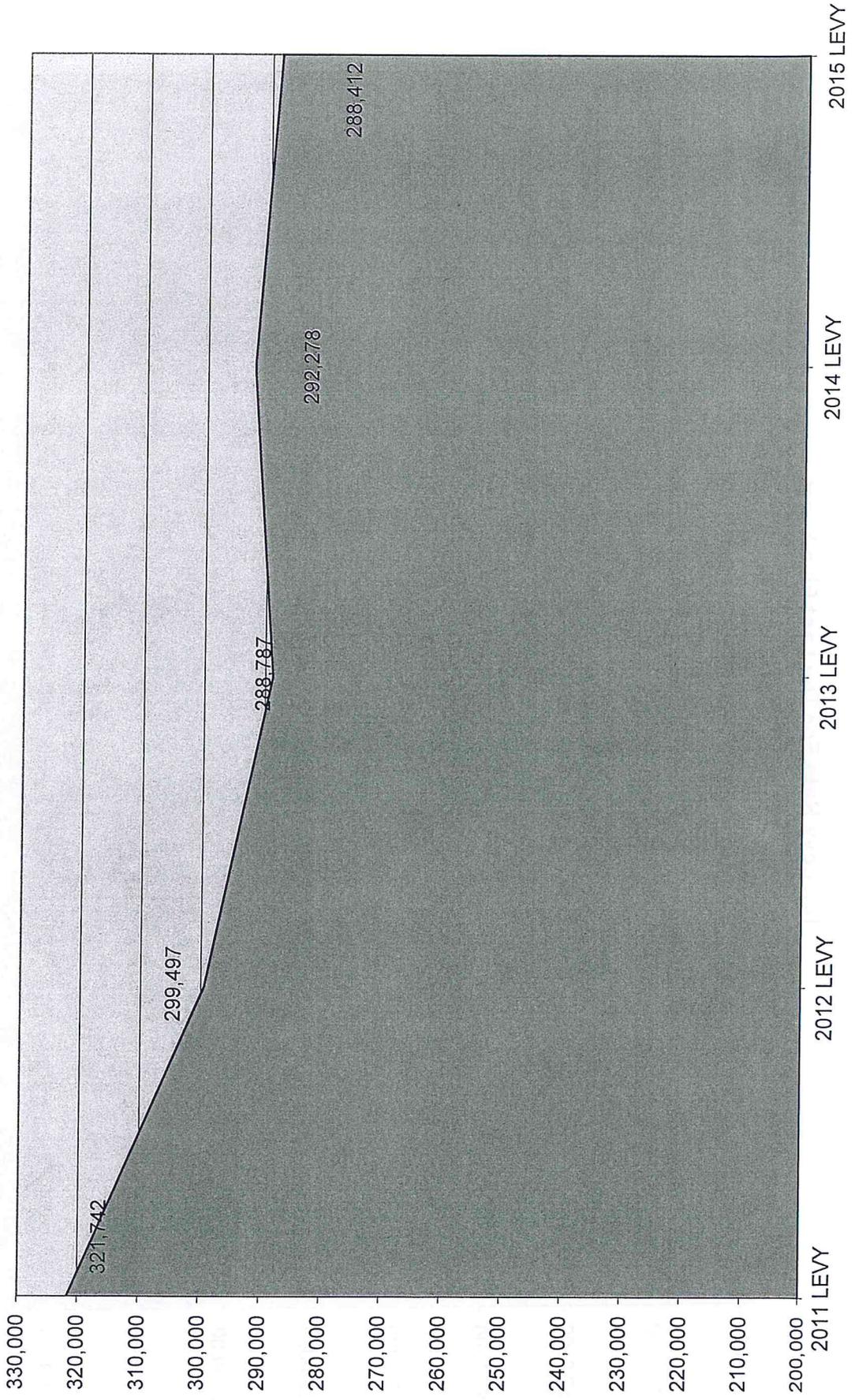
2011 THROUGH 2015

	2011 LEVY	2012 LEVY	2013 LEVY	2014 LEVY	2015 LEVY
I.M.R.F.	400,248	0	0	0	0
F.I.C.A.	410,222	0	0	0	0
CURRENT POLICE PENSION	274,101	284,869	289,158	352,957	587,531
UNFUNDED POLICE PENSION	1,175,349	1,261,982	1,339,188	1,455,166	1,906,517
REVENUE FR OTHER SOURCES	0	0	0	0	(472,400)
TOTAL POLICE PENSION	1,449,450	1,546,851	1,628,346	1,808,123	2,021,648
CURRENT FIRE PENSION	368,256	346,548	356,727	413,529	497,541
UNFUNDED FIRE PENSION	1,545,790	1,605,326	1,714,180	1,889,098	2,216,946
REVENUE FR OTHER SOURCES	0	0	0	0	(680,600)
TOTAL FIRE PENSION	1,914,046	1,951,874	2,070,907	2,302,627	2,033,887
BOND AND INTEREST	707,026	936,836	648,861	217,011	214,228
LIBRARY	1,487,600	1,550,823	1,617,508	1,679,297	1,736,655
TOTALS	6,368,592	5,986,384	5,965,622	6,007,058	6,006,418

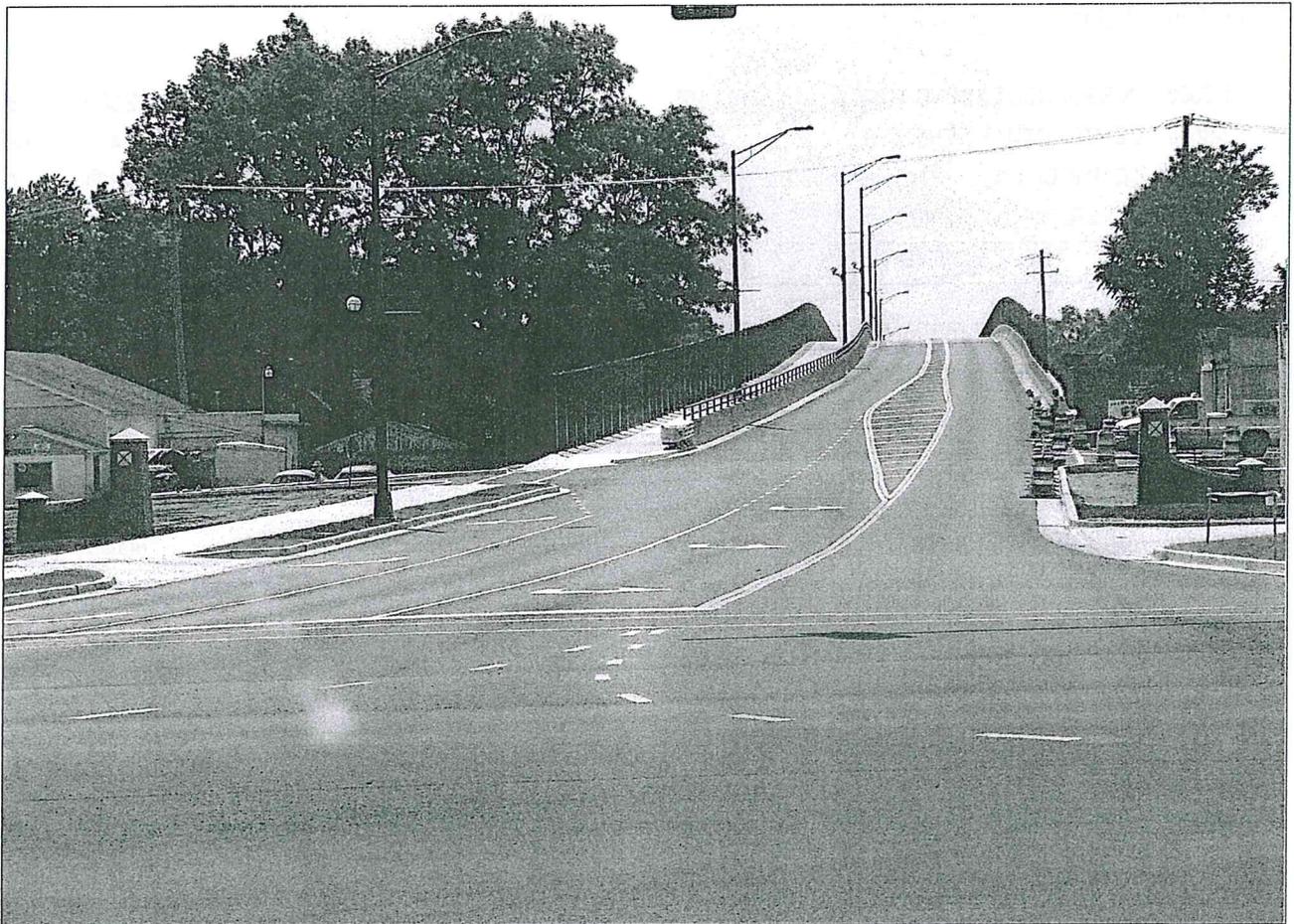
	2011 LEVY	2012 LEVY	2013 LEVY	2014 LEVY	2015 LEVY
ASSESSED VALUE (000'S)	321,742	299,497	288,787	292,278	288,412
	(0.0596)	(0.0691)	(0.0358)	0.0121	(0.0132)

	2011 LEVY	2012 LEVY	2013 LEVY	2014 LEVY	2015 LEVY
TAX RATE	\$1.9794	\$1.9988	\$2.0658	\$2.0553	\$2.0826

Tax Levy Property Assessment For The Last Five Years



NOTES



2016-2017 - BUDGET

Adopted 12-15-15

DEPARTMENT OF PUBLIC AFFAIRS-CONT.		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	+/-
DIVISION		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	PriQr FY
LEGAL SERVICES							
51-0000	PERSONNEL EXPENDITURES	295,848	302,401	310,722	276,066	319,670	2.880%
52-0000	CONTRACTUAL SERVICES	197,283	215,766	152,988	238,276	177,988	16.341%
53-0000	COMMODITIES	910	1,114	1,800	2,847	1,800	0.000%
	TOTAL EXPENDITURES	494,041	519,281	465,510	517,190	499,457	7.293%
46-0000	TOTAL REVENUES	81,296	68,738	94,051	68,588	93,647	-0.429%
	DUE FROM GENERAL FUND	412,744	450,543	371,459	448,602	405,811	9.248%
OFFICE OF CITY TREASURER							
51-0000	PERSONNEL EXPENDITURES	73,080	67,764	84,538	67,037	89,961	6.415%
52-0000	CONTRACTUAL SERVICES	2,361	1,816	1,950	879	1,950	0.000%
53-0000	COMMODITIES	157	53	500	-	500	0.000%
	TOTAL EXPENDITURES	75,597	69,634	86,988	67,916	92,411	6.234%
46-0000	TOTAL REVENUES	4,264	2,912	1,629	1,704	2,263	38.958%
	DUE FROM GENERAL FUND	71,333	66,722	85,359	66,212	90,148	5.610%
CITY CLERK							
51-0000	PERSONNEL EXPENDITURES	134,058	141,986	141,038	146,369	155,574	10.306%
52-0000	CONTRACTUAL SERVICES	3,450	2,994	3,290	4,235	4,290	30.395%
53-0000	COMMODITIES	-	-	-	-	-	
54-0000	OTHER EXPENDITURES	94	162	200	264	200	0.000%
	TOTAL EXPENDITURES	137,602	145,142	144,528	150,868	160,064	10.749%
46-0000	TOTAL REVENUES	107,980	114,935	109,892	109,048	111,002	1.010%
	DUE FROM GENERAL FUND	29,622	30,207	34,636	41,819	49,062	41.651%
PERSONNEL & HUMAN RELATIONS							
51-0000	PERSONNEL EXPENDITURES	200,892	208,575	209,933	209,860	208,329	-0.764%
52-0000	CONTRACTUAL SERVICES	34,484	18,415	27,750	27,005	27,750	0.000%
53-0000	COMMODITIES	45	-	1,000	-	1,000	0.000%
54-0000	OTHER EXPENDITURES	26,564	8,265	29,550	27,369	14,550	-50.761%
	TOTAL EXPENDITURES	261,985	235,255	268,233	264,234	251,629	-6.190%
46-0000	TOTAL REVENUES	11,532	6,050	3,279	2,472	2,585	-21.181%
	DUE FROM GENERAL FUND	250,452	229,205	264,954	261,762	249,044	-6.004%

DEPARTMENT OF PUBLIC SAFETY CON'T.		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	+/-
DIVISION		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	PriQr FY
<u>FIRE</u>							
51-0000	PERSONNEL EXPENDITURES	5,090,585	4,954,346	4,422,835	4,859,314	4,617,459	4.400%
52-0000	CONTRACTUAL SERVICES	63,745	69,389	72,610	71,929	68,610	-5.509%
53-0000	COMMODITIES	93,749	63,514	101,000	64,780	91,000	-9.901%
54-0000	OTHER EXPENDITURES	1,175	998	1,600	1,219	332,200	20662.500%
	TOTAL EXPENDITURES	5,249,253	5,088,246	4,598,045	4,997,243	5,109,269	11.118%
46-0000	TOTAL REVENUES	127,668	520,637	210,086	205,577	203,180	-3.287%
	DUE FROM GENERAL FUND	5,121,585	4,567,609	4,387,959	4,791,665	4,906,089	11.808%

DEPARTMENT OF PUBLIC SAFETY TOTAL

51-0000	PERSONNEL EXPENDITURES	11,024,241	11,663,343	11,207,293	11,564,886	11,645,089	3.906%
52-0000	CONTRACTUAL SERVICES	1,425,704	1,442,304	1,471,125	1,465,341	1,492,750	1.470%
53-0000	COMMODITIES	362,146	325,296	391,600	295,439	356,600	-8.938%
54-0000	OTHER EXPENDITURES	7,715	5,784	22,700	5,340	573,700	2427.313%
	TOTAL DEPARTMENT EXPENDITURES	12,819,807	13,436,727	13,092,719	13,331,005	14,068,138	7.450%
46-0000	TOTAL DEPARTMENT REVENUES	1,221,950	1,517,972	1,238,586	1,250,212	1,384,617	11.790%
	TOTAL DUE FROM GENERAL FL	11,597,857	11,918,756	11,854,133	12,080,793	12,683,521	6.997%

DEPARTMENT OF PUBLIC WORKS		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	+/-
DIVISION		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	PriQr FY
<u>CENTRAL VEHICLE MAINTENANCE</u>							
51-0000	PERSONNEL EXPENDITURES	248,702	239,297	256,851	270,433	277,664	8.103%
52-0000	CONTRACTUAL SERVICES	66,915	70,731	81,400	83,662	81,400	0.000%
53-0000	COMMODITIES	242,749	246,334	243,500	258,555	243,500	0.000%
54-0000	OTHER EXPENDITURES	-	-	100	-	100	0.000%
	TOTAL EXPENDITURES	558,365	556,362	581,851	612,650	602,664	3.577%
46-0000	TOTAL REVENUES	13,459	8,114	5,712	6,960	6,484	13.515%
	DUE FROM GENERAL FUND	544,906	548,248	576,138	605,690	596,179	3.478%

DEPARTMENT OF PUBLIC WORKS		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	+/-
DIVISION		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	PriQr FY
<u>MUNICIPAL POOL</u>							
51-0000	PERSONNEL EXPENDITURES	20,127	27,349	37,778	33,445	37,778	0.000%
52-0000	CONTRACTUAL SERVICES	12,343	4,435	8,650	6,033	8,650	0.000%
53-0000	COMMODITIES	13,300	7,123	17,500	13,244	17,500	0.000%
	TOTAL EXPENDITURES	45,770	38,907	63,928	52,722	63,928	0.000%
46-0000	TOTAL REVENUES	32,992	34,268	37,500	49,302	45,000	20.000%
	DUE FROM GENERAL FUND	12,778	4,639	26,428	3,421	18,928	-28.380%
<u>PARKS AND CENTRAL SERVICES</u>							
51-0000	PERSONNEL EXPENDITURES	111,996	145,721	172,068	150,160	-	-100.000%
52-0000	CONTRACTUAL SERVICES	80,000	88,496	81,650	89,212	-	-100.000%
53-0000	COMMODITIES	49,569	60,956	45,255	55,979	-	-100.000%
54-0000	OTHER EXPENDITURES	41	-	300	-	-	-100.000%
	TOTAL EXPENDITURES	241,605	295,173	299,273	295,350	-	-100.000%
46-0000	TOTAL REVENUES	80,505	83,290	90,459	82,925	-	-100.000%
	DUE FROM GENERAL FUND	161,100	211,883	208,814	212,426	-	-100.000%
<u>DEPARTMENT OF PUBLIC WORKS TOTALS</u>							
51-0000	PERSONNEL EXPENDITURES	3,151,930	3,154,526	3,166,308	2,872,244	3,246,670	2.538%
52-0000	CONTRACTUAL SERVICES	835,321	761,584	874,500	1,179,841	892,900	2.104%
53-0000	COMMODITIES	1,472,952	1,355,449	1,408,405	1,429,440	1,418,700	0.731%
54-0000	OTHER EXPENDITURES	3,190	837	4,900	4,036	4,900	0.000%
	TOTAL DEPARTMENT EXPENDITURES	5,463,392	5,272,395	5,454,113	5,485,561	5,563,170	2.000%
46-0000	TOTAL DEPARTMENT REVENUE	954,954	827,590	805,921	786,823	788,247	-2.193%
	TOTAL DUE FROM GENERAL FUND	4,508,438	4,444,805	4,648,192	4,698,738	4,774,922	2.726%

OTHER FUNDS

FUND		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017	+/- PriQr FY
<u>FIRE PENSION FUND</u>							
51-0000	PERSONNEL EXPENDITURES	1,952,344	2,090,114	2,302,627	2,492,985	2,714,487	17.887%
	TOTAL EXPENDITURES	1,952,344	2,090,114	2,302,627	2,492,985	2,714,487	17.887%
46-0000	TOTAL REVENUES	1,952,344	2,090,114	2,480,927	2,492,985	2,714,487	9.414%
	TRANSFER TO (FROM) RESERVE	-	-	178,300	-	-	
<u>POLICE PENSION FUND</u>							
51-0000	PERSONNEL EXPENDITURES	1,547,404	1,646,271	1,808,123	1,929,142	2,494,048	37.936%
	TOTAL EXPENDITURES	1,547,404	1,646,271	1,808,123	1,929,142	2,494,048	37.936%
46-0000	TOTAL REVENUES	1,547,404	1,646,271	1,927,023	1,929,142	2,494,048	29.425%
	TRANSFER TO (FROM) RESERVE	-	-	118,900	-	-	
<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>							
54-0000	OTHER EXPENDITURES	201,884	-	-	-	-	
	TOTAL EXPENDITURES	201,884	-	-	-	-	
46-0000	TOTAL REVENUES	160	-	-	-	-	
	TRANSFER TO (FROM) RESERVE	(201,724)	-	-	-	-	
<u>SOCIAL SECURITY FUND</u>							
54-0000	OTHER EXPENDITURES	167,945	-	-	-	-	
	TOTAL EXPENDITURES	167,945	-	-	-	-	
46-0000	TOTAL REVENUES	179	-	-	-	-	
	TRANSFER TO (FROM) RESERVE	(167,766)	-	-	-	-	

2016-2017 - BUDGET

Adopted 12-15-15

OTHER FUNDS		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017	+/- PriQr FY
<u>TOWNE CENTRE FUND</u>							
54-0000	OTHER EXPENDITURES	-	-	-	-	-	
	TOTAL EXPENDITURES	-	-	-	-	-	
46-0000	TOTAL REVENUES	504,812	754	-	702	-	
	TRANSFER TO (FROM) RESERVE	504,812	754	-	702	-	
<u>STORM WATER DRAINAGE FUND</u>							
54-0000	OTHER EXPENDITURES	340	-	170,000	45,377	170,000	0.000%
55-0000	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	340	-	170,000	45,377	170,000	0.000%
46-0000	TOTAL REVENUES	28,909	29,181	28,567	29,750	28,567	0.000%
	TRANSFER TO (FROM) RESERVE	28,569	29,181	(141,433)	(15,626)	(141,433)	0.000%
<u>REVOLVING LOAN FUND</u>							
54-0000	OTHER EXPENDITURES	13,359	65,555	76,000	15,000	76,000	0.000%
	TOTAL EXPENDITURES	13,359	65,555	76,000	15,000	76,000	0.000%
46-0000	TOTAL REVENUES	65,357	34,731	75,750	49,496	75,750	0.000%
	TRANSFER TO (FROM) RESERVE	51,998	(30,823)	(250)	34,496	(250)	0.000%
<u>HOUSING LOAN FUND</u>							
54-0000	OTHER EXPENDITURES	82,727	2,740	17,000	14	17,000	0.000%
	TOTAL EXPENDITURES	82,727	2,740	17,000	14	17,000	0.000%
46-0000	TOTAL REVENUES	43,064	9,374	11,000	64,615	11,000	0.000%
	TRANSFER TO (FROM) RESERVE	(39,663)	6,634	(6,000)	64,601	(6,000)	0.000%

2016-2017 - BUDGET

Adopted 12-15-15

OTHER FUNDS		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017	+/- PriQr FY
TAX INCREMENT FINANCING - MIDTOWN							
52-0000	CONTRACTUAL SERVICES	3,170	12,125	8,000	16,358	10,000	25.000%
54-0000	OTHER EXPENDITURES	694,282	190,747	371,000	244,625	382,800	3.181%
	TOTAL EXPENDITURES	697,452	202,873	379,000	260,983	392,800	3.641%
46-0000	TOTAL REVENUES	372,466	392,360	379,000	393,952	392,800	3.641%
	TRANSFER TO (FROM) RESERVE	(324,986)	189,488	-	132,968	-	
TAX INCREMENT FINANCING - WEST GATE							
52-0000	CONTRACTUAL SERVICES	-	-	4,000	4,469	4,000	0.000%
54-0000	OTHER EXPENDITURES	-	-	18,000	-	9,450	-47.500%
	TOTAL EXPENDITURES	-	-	22,000	4,469	13,450	-38.864%
46-0000	TOTAL REVENUES	20,650	13,489	22,050	13,645	13,450	-39.002%
	TRANSFER TO (FROM) RESERVE	20,650	13,489	50	9,176	-	
TAX INCREMENT FINANCING - CAMPUS CORRIDOR							
52-0000	CONTRACTUAL SERVICES	-	-	-	-	-	
54-0000	OTHER EXPENDITURES	-	-	304	4,100	304	0.000%
	TOTAL EXPENDITURES	-	-	304	4,100	304	0.000%
46-0000	TOTAL REVENUES	-	742	304	736	734	141.447%
	TRANSFER TO (FROM) RESERVE	-	742	-	(3,364)	430	
TAX INCREMENT FINANCING - EAST VOORHEES CORRIDOR							
52-0000	CONTRACTUAL SERVICES	-	-	-	-	-	
54-0000	OTHER EXPENDITURES	-	-	5,502	2,719	5,602	
	TOTAL EXPENDITURES	-	-	5,502	2,719	5,602	
46-0000	TOTAL REVENUES	5,438	5,646	5,502	5,667	5,602	
	TRANSFER TO (FROM) RESERVE	5,438	5,646	-	2,948	-	
BOND AND INTEREST							
54-0000	OTHER EXPENDITURES	828,332	823,732	451,700	453,092	473,200	4.760%
	TOTAL EXPENDITURES	828,332	823,732	451,700	453,092	473,200	4.760%
46-0000	TOTAL REVENUES	805,615	818,253	451,701	451,642	465,079	2.962%
	TRANSFER TO (FROM) RESERVE	(22,717)	(5,478)	0	(1,449)	(8,121)	

2016-2017 - BUDGET

Adopted 12-15-15

OTHER FUNDS		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017	+/- PriQr FY
LAND ACQUISITION							
54-0000	OTHER EXPENDITURES	-	-	20,000	-	20,000	0.000%
	TOTAL EXPENDITURES	-	-	20,000	-	20,000	0.000%
46-0000	TOTAL REVENUES	17,506	10,234	250	5,249	250	0.000%
	TRANSFER TO (FROM) RESERVE	17,506	10,234	(19,750)	5,249	(19,750)	0.000%
*HARRISON PARK GOLF COURSE ON A CALENDAR YEAR							
*HARRISON PARK GOLF COURSE		2014	2015	2016			
51-0000	PERSONNEL EXPENDITURES	238,760	238,169	216,752			
52-0000	CONTRACTUAL SERVICES	36,369	35,705	22,122			
53-0000	COMMODITIES	91,050	92,573	79,500			
54-0000	OTHER EXPENDITURES	26,650	22,305	25,040			
55-0000	CAPITAL OUTLAY	73,135	86,015	70,735			
	TOTAL EXPENDITURES	465,964	474,767	414,149			
46-0000	TOTAL REVENUES	478,283	481,779	419,983			
	TRANSFER TO (FROM) RESERVE	12,319	7,012	5,834			
SANITARY SEWER DEPARTMENT							
51-0000	PERSONNEL EXPENDITURES	1,268,855	1,185,372	1,384,473	1,193,731	1,377,450	-0.507%
52-0000	CONTRACTUAL SERVICES	313,070	350,899	402,100	780,670	518,100	28.849%
53-0000	COMMODITIES	198,019	250,918	236,500	338,210	249,000	5.285%
54-0000	OTHER EXPENDITURES	28,733	54,319	44,987	56,139	44,987	0.000%
55-0000	CAPITAL OUTLAY	489,428	331,519	860,000	86,155	818,000	-4.884%
90-0000	INTERFUND TRANSFERS	138,102	138,830	97,274	97,274	98,083	0.832%
	TOTAL EXPENDITURES	2,436,207	2,311,858	3,025,334	2,552,178	3,105,619	2.654%
46-0000	TOTAL REVENUES	3,028,866	3,095,844	3,089,786	2,993,407	3,111,480	0.702%
	TRANSFER TO (FROM) RESERVE	592,660	783,987	64,453	441,228	5,861	-90.906%

2016-2017 - BUDGET

Adopted 12-15-15

OTHER FUNDS		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017	+/- PriQr FY
<u>WORKING CASH FUND</u>							
54-0000	OTHER EXPENDITURES	51,345	4,000	200,000	56,000	200,000	0.000%
	TOTAL EXPENDITURES	51,345	4,000	200,000	56,000	200,000	0.000%
46-0000	TOTAL REVENUES	49,316	3,363	200,100	4,000	200,100	0.000%
	TRANSFER TO (FROM) RESERVE	(2,029)	(637)	100	(52,000)	100	0.000%
<u>SPECIAL SEWER TRUST FUND</u>							
54-0000	OTHER EXPENDITURES	-	-	20,500	-	20,500	0.000%
	TOTAL EXPENDITURES	-	-	20,500	-	20,500	0.000%
46-0000	TOTAL REVENUES	3,107	962	10,200	3,155	10,200	0.000%
	TRANSFER TO (FROM) RESERVE	3,107	962	(10,300)	3,155	(10,300)	0.000%
<u>GROUP LIFE INSURANCE FUND</u>							
54-0000	OTHER EXPENDITURES	39,802	55,768	38,000	48,997	38,000	0.000%
	TOTAL EXPENDITURES	39,802	55,768	38,000	48,997	38,000	0.000%
46-0000	TOTAL REVENUES	45,393	51,137	38,000	48,849	38,000	0.000%
	TRANSFER TO (FROM) RESERVE	5,591	(4,631)	-	(148)	-	
<u>DAVID S. PALMER ARENA</u>							
52-0000	CONTRACTUAL SERVICES	52,978	58,986	39,100	20,912	39,100	0.000%
54-0000	OTHER EXPENDITURES	636,750	582,039	592,167	670,656	633,833	7.036%
90-0000	INTERFUND TRANSFERS	84,337	100,041	83,333	99,657	91,667	10.000%
	TOTAL EXPENDITURES	774,065	741,066	714,600	791,225	764,600	6.997%
46-0000	TOTAL REVENUES	711,616	822,190	714,600	802,442	764,600	6.997%
	TRANSFER TO (FROM) RESERVE	(62,448)	81,124	-	11,217	-	
<u>EVIDENCE HOLDING FUND</u>							
54-0000	OTHER EXPENDITURES	-	-	250	-	250	0.000%
	TOTAL EXPENDITURES	-	-	250	-	250	0.000%
46-0000	TOTAL REVENUES	469	348	250	759	250	0.000%
	TRANSFER TO (FROM) RESERVE	469	348	-	759	-	

2016-2017 - BUDGET
Adopted 12-15-15

GRAND TOTAL - ALL DEPARTMENTS AND FUNDS

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	+/-
	OTHER FUNDS	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	PriQr FY
51-0000	PERSONNEL EXPENDITURES	26,363,234	27,195,471	27,340,230	25,017,800	28,601,615	4.614%
52-0000	CONTRACTUAL SERVICES	6,567,584	6,873,024	6,454,501	6,923,103	6,682,433	3.531%
53-0000	COMMODITIES	3,245,137	3,203,849	3,283,795	2,649,632	3,201,473	-2.507%
54-0000	OTHER EXPENDITURES	10,545,074	10,346,922	10,544,755	9,460,361	11,377,980	7.902%
55-0000	CAPITAL OUTLAY	2,463,626	2,178,481	2,694,889	2,225,486	2,664,904	-1.113%
90-0000	INTERFUND TRANSFERS	1,498,745	1,772,847	1,425,687	1,816,293	2,070,792	45.249%
	TOTAL EXPENDITURES	50,683,400	51,570,594	51,743,856	48,092,674	54,599,197	5.518%
46-0000	TOTAL REVENUES	51,560,252	52,507,948	51,789,404	47,854,966	54,011,526	4.291%

BUDGET DETAIL

The Functions and Duties of the Divisions of the Department of Public Affairs

The primary function of the Human Resources Department is to provide a professional service that enables the City and its employees to meet the City's overall objectives and by doing this provides the following services:

- Recruitment and Selection
- Discipline and Grievance Advice
- Training and Development
- Advice to Management and Staff on Personnel Issues
- Monthly Staffing Statistical Reporting
- Develop and Maintain Job Descriptions
- Ensuring Compliance with Regulations and Contracts
- Instituting and Monitoring Policies
- Administers Insurance benefits, Workers, Compensation, IMRF and General Liability Insurance

Personnel

The Human Relations Division is responsible for receiving and investing discrimination complaints in the areas of employment, housing and public accommodations.

Other essential duties/responsibilities include;

- Processing Citizens' Complaints against police officers and other City employees.
- Implementing and Enforcing federal, state and local guidelines regarding contract compliance.
- Serving as EEO liaison for all City Departments

Human Relations

The primary function of the Information Technology Office is to support and maintain all networks for the City of Danville.

- Maintain connectivity for all City Buildings
- Maintain 18 servers and 200+ PC's, printers, copiers and other equipment.
- Support internet and email services for +350 email mailboxes
- Support City Phone system.
- Maintain City Website
- Support 24/7 365 days a year

Information Technology

Public Affairs

Finance Division

The primary functions of the Finance Office is compiling and maintaining the financial records of the City of Danville to insure compliance with federal, state and local laws and regulations.

The essential duties and responsibilities are:

- Budget preparation
- Budget Monitoring
- Tax levy Preparation
- Accounts Payable
- Accounts Receivables
- Payroll
- Receipting & Depositing
- Monthly, Quarterly, Annual reporting

Legal Division

The primary function of the Legal Division is to provide for all of the necessary legal affairs of the City.

The essential duties and responsibilities are:

- Advise all elected and appointed officials
- Supervise drafting of all ordinances, resolutions, and contracts
- Prosecute all ordinance violation cases
- Pursue collection of all debts owed to the City
- Advise on license issues and pursue violations
- Negotiate union contracts

City Clerk

The primary function of the City Clerk's Office is to preserve and maintain all official permanent records of the City.

The essential duties and responsibilities are:

- Certify, attest signatures, and affix City Seal to all official documents;
- Attend all Council and Oversight Committee meetings and maintain Minutes of each;
- Freedom of Information Act Officer for the City;
- Business License Agent;
- Administer Oaths and Affirmations.

**GENERAL CITY GOVERNMENT
FUND 001 - DIVISION 015**

	ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
<u>INTERFUND TRANSFERS</u>					
90002	TRANSFER TO BOND & INTEREST	259,947	543,603	653,990	688,153
90013	TRANSFER TO DANVILLE MASS TRANSIT	22,302	22,302	22,302	22,302
90014	TRANSFER TO DATS-LOCAL MATCH	9,972	9,972	-	-
90015	TRANSFER TO CDBG	73,885	20,000	-	-
90016	TRANSFER TO FIRE PENSION FUND	78,000	60,000	100	350,000
90017	TRANSFER TO POLICE PENSION FUND	62,000	50,000	100	252,000
90018	TRANSFER TO INFRASTRUCTURE FUND	333,013	351,997	348,851	348,851
90021	TRANSFER TO POLICE ARRA FUND	217,500	252,667	-	-
	TOTAL INTERFUND TRANSFERS	1,056,619	1,310,541	1,025,343	1,399,626
TOTAL EXPENSES - GENERAL CITY GOVERNMENT					
		2,341,383	3,107,885	2,815,739	3,281,718
				3,281,718	3,512,707
<u>ESTIMATED REVENUES - GENERAL CITY GOVERNMENT</u>					
		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016
					BUDGET 2016-2017
46085	SALE OF SURPLUS EQUIPMENT	8,365	1,155	10,000	10,000
46086	SALE OF CITY PROPERTY	19,280	34,481	5,000	5,000
46090	OTHER REVENUES	-	107	50	50
46099	REIMBURSEMENT OF EXPENSE	-	-	50	50
46216	AMEREN REBATE	101,250	101,250	100,000	100,000
49091	TRANSFER FROM 2007 DEBT SERVICE	-	-	-	414,163
49093	TRANSFER FROM IMRF & FICA	-	-	-	-
	TOTAL REVENUES - GENERAL CITY	128,895	136,993	115,100	120,909
	DUE FROM GENERAL FUND	2,212,488	2,970,892	2,700,639	2,983,444
TOTAL GENERAL CITY GOVERNMENT					
		2,341,383	3,107,885	2,815,739	3,281,718
				3,281,718	3,512,707

(1) For General Fund Only

2016-2017 - BUDGET
Adopted 12-15-15

OFFICE OF PERSONNEL AND HUMAN RELATIONS
FUND 001 - DIVISION 019

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
<u>PERSONNEL EXPENDITURES</u>		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
51001	SALARIES (3)	144,066	153,315	150,894	150,871	153,912
51008	GROUP INSURANCE	29,355	26,378	29,812	29,901	23,498
51010	I.M.R.F.	16,899	17,459	17,685	17,268	19,147
51016	F.I.C.A.	10,572	11,424	11,543	11,821	11,774
TOTAL PERSONNEL EXPENDITURES		200,892	208,575	209,933	209,860	208,329
CONTRACTUAL SERVICES						
52001	ADVERTISING	20,425	10,321	15,000	18,498	15,000
52002	PRINTING AND BINDING	14	21	100	18	100
52014	MAINTENANCE OF OFFICE EQUIPMENT	-	-	50	113	50
52023	LEGAL SERVICES	2,265	-	2,000	-	2,000
52051	TRAINING, TRAVEL AND EXPENSE	1,923	92	1,500	542	1,500
52066	DRUG / ALCOHOL TESTING	8,329	6,682	7,000	7,244	7,000
52083	DUES AND SUBSCRIPTIONS	658	511	800	250	800
52099	OTHER CONTRACTUAL SERVICES	871	788	1,300	340	1,300
TOTAL CONTRACTUAL SERVICES		34,484	18,415	27,750	27,005	27,750
COMMODITIES						
53001	PUBLICATIONS	45	-	1,000	-	1,000
TOTAL COMMODITIES		45	-	1,000	-	1,000
OTHER EXPENDITURES						
54028	COMMISSION EXPENSE	23,629	5,144	25,000	23,181	10,000
54030	COMMUNITY RELATIONS ACTIVITIES	1,287	1,390	2,300	2,713	2,300
54050	SAFETY PROGRAM	1,502	1,636	2,000	1,005	2,000
54099	OTHER EXPENDITURES	145	96	250	471	250
TOTAL OTHER EXPENDITURES		26,564	8,265	29,550	27,369	14,550
TOTAL EXPENDITURES - PERSONNEL & HUMAN RELATIONS		261,985	235,255	268,233	264,234	251,629
ESTIMATED REVENUES - PERSONNEL & HUMAN RELATIONS						
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
46066	EMPLOYEE HEALTH CONTRIBUTION		6,050	3,279	2,472	2,585
49093	TRANSFER FROM IMRF & FICA	11,532	-	-	-	-
TOTAL REVENUES		11,532	6,050	3,279	2,472	2,585
DUE FROM GENERAL FUND		250,452	229,205	264,954	261,762	249,044
TOTAL PERSONNEL AND HUMAN RELATIONS		261,985	235,255	268,233	264,234	251,629

DEPARTMENT OF PUBLIC SAFETY

21 POLICE DIVISION
22 FIRE DIVISION

DEPARTMENT OF PUBLIC SAFETY

The Functions and Duties of the Divisions of the Department of Public Safety

The Fire Division is one of two divisions under the Department of Public Safety. It is responsible for delivery of fire service to residents in the 18 plus square miles of the City of Danville.

The division has 44 sworn personnel and one civilian that provide 24/7 fire suppression services from four stations. Sworn personnel are divided into three battalions each supervised by an assistant chief or a captain. The daily operations of the battalion are handled by each assistant chief who report to the Director of Public Safety.

The fire service has 8 pieces of fire suppression equipment primarily consisting of pumpers, aerial and heavy rescue ranging in age from 1992 to 2008.

In 2015 the Fire Division responded to 2,389 incidents. Of those 1,349 were emergency medical services and 71 were structure fires. Personnel spent 12,550 hours in training for the



The Police Division is one of two divisions under the Department of Public Safety. The components of the division consist of three sections: patrol, criminal/juvenile investigations and technical services for a total of 75 sworn and civilian positions responsible to the Director of Public Safety.

The patrol section has three shifts each headed by a commander, assisted by a sergeant, and accounts for 45 sworn persons reporting directly to the Director. The investigations section of 19 people is headed by a commander and nine civilians in technical services are headed by a civilian administrator with the Detective Commander and administrator reporting to the Director. One secretary is assigned to the Director's Office.

The Police Division has a fleet of 42 vehicles with 20 assigned to the patrol section. The remaining vehicles, that include seized units, are assigned to investigations and special units.

In 2015 the division responded to 40,656 Calls for Service that resulted in 8,475 reports being prepared and 3,830 adults arrested and 691 juveniles detained. In addition there were 3,874 traffic citations issued and 254 ordinance violators cited.

FIRE DIVISION
FUND 001 - DIVISION 022

<u>OTHER EXPENDITURES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54099	OTHER EXPENDITURES	424	-	600	228	600
54153	FIRE PREVENTION ACTIVITIES	751	998	1,000	991	1,000
NEW	TRANSFER TO FIRE PENSION FUND	-	-	-	-	330,600
TOTAL OTHER EXPENDITURES		1,175	998	1,600	1,219	332,200
TOTAL EXPENDITURES - FIRE DIVISION		5,249,253	5,088,246	4,598,045	4,997,243	5,109,269
<u>ESTIMATED REVENUES - FIRE DIVISION</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46010	VETERAN'S ADMINISTRATION HOSPITAL	83,919	91,729	86,437	87,532	88,429
46035	FIRE ALARM PERMITS	1,338	1,950	300	1,625	300
46066	EMPLOYEE HEALTH CONTRIBUTION	-	175,372	110,249	97,093	101,352
46090	OTHER REVENUES	4,404	1,385	-	910	-
46099	REIMBURSEMENT OF EXPENSE	11,000	2,375	100	488	100
46162	FIRE PREVENTION REVENUE	-	-	1,000	-	1,000
46176	REIMBURSEMENT FROM DACC	1,595	4,155	2,000	6,691	2,000
46199	FIRE FEE	560	233,671	-	1,239	-
46236	HAZMAT RESPONSE FEE	-	10,000	10,000	10,000	10,000
49093	TRANSFER FROM IMRF & FICA	24,853	-	-	-	-
TOTAL REVENUES - FIRE DIVISION		127,668	520,637	210,086	205,577	203,180
DUE FROM GENERAL FUND		5,121,585	4,567,609	4,387,959	4,791,665	4,906,089
TOTAL FIRE DIVISION		5,249,253	5,088,246	4,598,045	4,997,243	5,109,269

DEPARTMENT OF PUBLIC WORKS
(GENERAL FUND)

12 CENTRAL VEHICLE MAINTENANCE
31 STREETS
51 PARKS AND PUBLIC PROPERTY
52 MUNICIPAL POOL

During the 2016-2017 budget process Environmental Code Enforcement (014) was moved under Engineering and Urban Services and Parking & Central Services (053) was merged with the Parks and Public Property Division (051).

CENTRAL VEHICLE MAINTENANCE
FUND 001 - DIVISION 012

2016-2017 - BUDGET
Adopted 12-15-15

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
PERSONNEL EXPENDITURES						
51001	SALARIES (3.5)	160,616	149,871	167,168	165,524	177,625
51002	OVERTIME	12,584	8,451	4,500	9,056	4,500
51008	GROUP INSURANCE	42,139	51,129	51,931	63,524	58,949
51010	I.M.R.F.	20,530	18,016	20,119	19,465	22,656
51016	F.I.C.A.	12,833	11,830	13,133	12,865	13,933
TOTAL PERSONNEL EXPENDITURES		248,702	239,297	256,851	270,433	277,664

CONTRACTUAL SERVICES

52008	UNIFORM RENTAL	1,737	2,347	3,400	2,434	3,400
52015	MAINTENANCE OF VEHICLES	44,915	26,096	40,000	28,143	40,000
52016	MAINTENANCE OF OTHER EQUIPMENT	16,203	40,028	27,200	48,546	27,200
52041	TELEPHONE	826	646	1,200	371	1,200
52051	TRAINING, TRAVEL AND EXPENSE	280	181	500	159	500
52083	DUES AND SUBSCRIPTIONS	44	40	100	-	100
52099	OTHER CONTRACTUAL SERVICES	2,910	1,393	9,000	4,009	9,000
TOTAL CONTRACTUAL SERVICES		66,915	70,731	81,400	83,662	81,400

COMMODITIES

53015	MATERIAL TO MAINTAIN VEHICLES	156,989	135,981	155,000	149,175	155,000
53016	MAT TO MAINT OTHER EQUIPMENT	68,547	87,981	70,000	88,375	70,000
53017	SMALL TOOLS AND EQUIPMENT	7,276	10,591	7,500	7,484	7,500
53024	GASOLINE	3,626	4,104	3,500	2,910	3,500
53099	OTHER COMMODITIES	6,312	7,677	7,500	10,611	7,500
TOTAL COMMODITIES		242,749	246,334	243,500	258,555	243,500

OTHER EXPENDITURES

54099	OTHER EXPENDITURES	-	-	100	-	100
TOTAL OTHER EXPENDITURES		-	-	100	-	100

TOTAL EXPENDITURES - VEHICLE MAINTENANCE **558,365** **556,362** **581,851** **612,650** **602,664**

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
ESTIMATED REVENUES - CENTRAL VEHICLE MAINTEN						
46066	EMPLOYEE HEALTH CONTRIBUTION	-	8,114	5,712	6,960	6,484
49093	TRANSFER FROM IMRF & FICA	13,459	-	-	-	-
TOTAL REVENUES		13,459	8,114	5,712	6,960	6,484

DUE FROM GENERAL FUND **544,906** **548,248** **576,138** **605,690** **596,179**

TOTAL CENTRAL VEHICLE MAINTENANCE **558,365** **556,362** **581,851** **612,650** **602,664**

**STREETS DEPARTMENT
FUND 001 - DIVISION 031**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>OTHER EXPENDITURES - STREETS DIVISION</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54099	OTHER EXPENDITURES	1,664	-	1,000	-	1,000
	TOTAL OTHER EXPENDITURES	1,664	-	1,000	-	1,000
TOTAL EXPENDITURES - STREETS DIVISION		2,765,361	2,573,144	2,588,312	2,910,920	2,627,714
<u>ESTIMATED REVENUES - STREETS DIVISION</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46002	ROAD AND BRIDGE TAX	246,979	238,216	245,000	239,860	245,000
46015	STATE AID	101,209	105,372	110,000	104,644	110,000
46017	REIMBURSEMENT FROM MFT	78,000	-	-	-	-
46049	ORDINANCE VIOLATION	1,350	-	50	-	50
46066	EMPLOYEE HEALTH CONTRIBUTION	-	49,093	26,985	23,001	29,265
46090	OTHER REVENUES	-	-	100	-	100
46099	REIMBURSEMENT OF EXPENSE	486	220	100	141	-
49093	TRANSFER FROM IMRF & FICA	78,904	-	-	-	-
	TOTAL REVENUES - STREETS DIVISION	506,928	392,900	382,235	367,646	384,415
	DUE FROM GENERAL FUND	2,258,432	2,180,244	2,206,078	2,543,274	2,243,299
TOTAL STREETS DIVISION		2,765,361	2,573,144	2,588,312	2,910,920	2,627,714

PARKS AND PUBLIC PROPERTY

2016-2017 - BUDGET

Adopted 12-15-15

FUND 001 - DIVISION 051

	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
COMMODITIES - continued					
53022 HORTICULTURAL SUPPLIES	11,568	16,215	22,500	21,932	32,500
53023 MATERIAL TO MAINTAIN BALL DIAMONDS	819	3,761	6,000	3,206	6,000
53024 GASOLINE	50,161	35,874	55,000	20,924	50,000
53026 CLOTHING	-	-	-	-	200
53050 FALL FESTIVAL	14,489	14,010	15,000	14,908	15,000
53055 RECREATION SUPPLIES	1,527	2,659	5,000	6,973	5,000
53099 OTHER COMMODITIES	22,747	22,047	10,450	14,875	15,450
TOTAL COMMODITIES	265,297	217,265	255,950	197,975	291,500
OTHER EXPENDITURES					
54024 PRIDE GROWS	1,367	837	2,500	4,036	2,500
54099 OTHER EXPENDITURES	-	-	-	-	300
TOTAL OTHER EXPENDITURES	1,367	837	2,500	4,036	2,800
TOTAL EXPENDITURES - PARKS & PUB. PROPERTY	1,438,138	1,346,861	1,443,624	1,218,215	1,769,215
ESTIMATED REVENUES - PARKS & PUB. PROPERTY					
	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
46008 EXCURSIONS	5,889	7,305	4,500	5,128	7,000
46026 HARRISON PARK CLUBHOUSE RENTALS	17,590	21,230	15,000	17,575	15,000
46042 PARKING GARAGE REVENUE	-	-	-	-	50,000
46049 ORDINANCE VIOLATIONS	-	-	-	-	4,000
46051 SOFTBALL	23,435	17,000	23,000	13,253	23,000
46054 OTHER RECREATIONAL ACTIVITIES	1,860	1,900	3,000	1,910	3,000
46055 FALL FESTIVAL	17,225	17,454	15,000	16,100	10,000
46057 BANDSHELL RENTALS	1,000	1,950	2,000	2,000	2,000
46062 PARKING PERMITS	-	-	-	-	1,000
46066 EMPLOYEE HEALTH CONTRIBUTION	-	13,318	13,431	12,043	15,247
46070 OTHER RENT	2,950	7,000	3,000	6,890	3,000
46090 OTHER REVENUES	7,700	9,100	500	9,136	500
46099 REIMBURSEMENT OF EXPENSE	92	-	500	82	500
46154 PRIDE GROWS	2,050	650	2,500	8,305	20,000
46188 RENT FOR BASEBALL/SOFTBALL FIELDS	6,161	2,850	3,000	7,815	3,000
46206 DOG PARK	584	(2,156)	-	(10,720)	-
46231 SPONSORSHIP/DONATION	-	-	10,000	-	-
49089 PROACTIVE CODE ENFORCEMENT TRANSF	-	-	-	-	-
49093 TRANSFER FROM IMRF & FICA	59,458	-	-	-	-
TOTAL REVENUES	145,993	97,600	95,431	89,516	157,247
DUE FROM GENERAL FUND	1,292,145	1,249,261	1,348,193	1,128,699	1,611,967
TOTAL PARKS & PUBLIC PROPERTY	1,438,138	1,346,861	1,443,624	1,218,215	1,769,215

DEPARTMENT OF ENGINEERING AND URBAN SERVICES

14 ENVIRONMENTAL CODE ENFORCEMENT
60 URBAN SERVICES

During the 2016-2017 budgett process Environmental Code Enforcement was moved from Public Works to Department of Engineering and Urban Services.

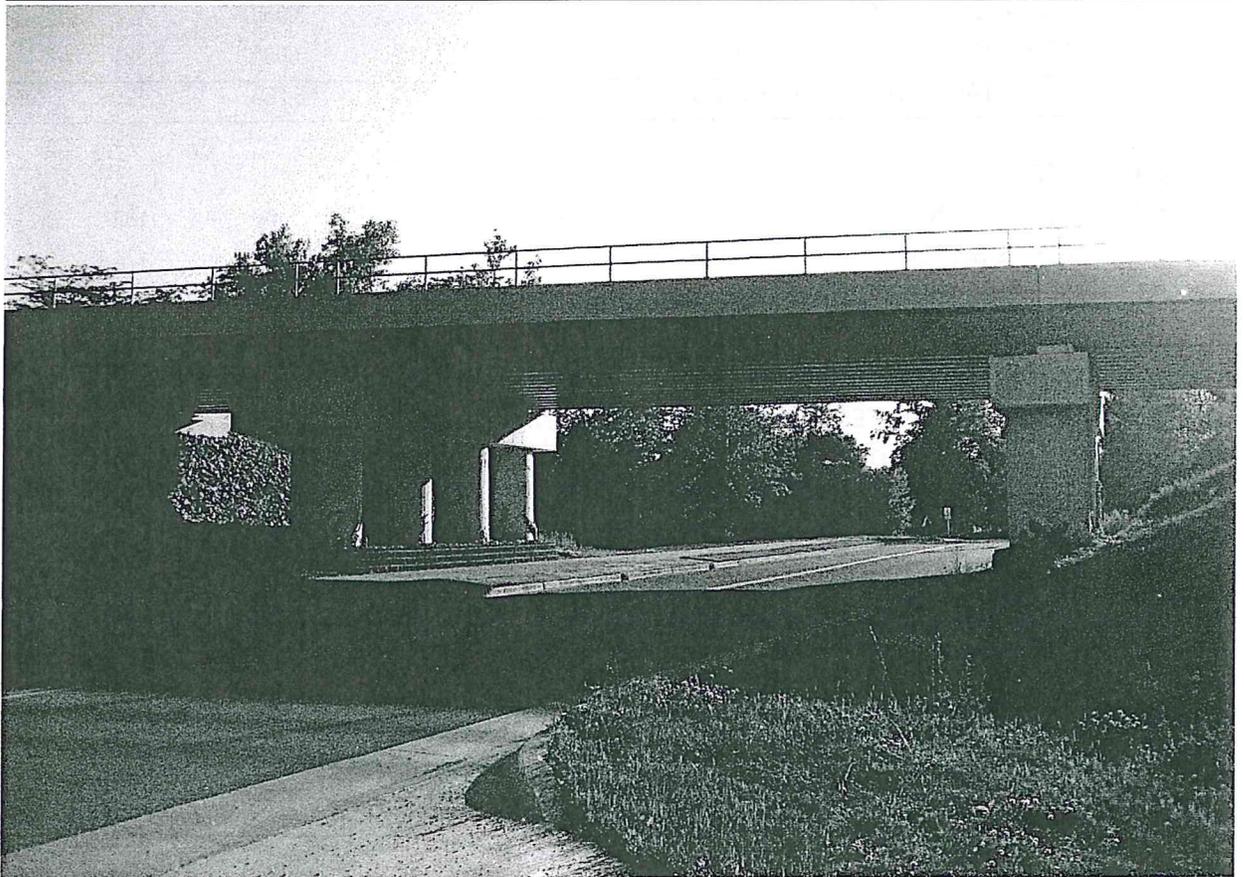
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NOTES:



Winter Street Bridge

**ENVIRONMENTAL CODE ENFORCEMENT
FUND 001 - DIVISION 014**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>ESTIMATED REVENUES - ENVIRONMENTAL CODE</u>	<u>ACTUAL 2013-2014</u>	<u>ACTUAL 2014-2015</u>	<u>BUDGET 2015-2016</u>	<u>ACTUAL 2015-2016</u>	<u>BUDGET 2016-2017</u>
46011 CONTRACTOR'S REGISTRATION FEES	-	-	-	-	-
46029 WEED MOWING	13,760	25,437	11,000	8,604	11,000
46035 PERMITS	-	-	-	-	-
46039 RENTAL VIOLATIONS	-	-	-	-	-
46043 RENTAL REGISTRATION FEE	73,966	95,060	90,000	70,211	90,000
46049 ORDINANCE VIOLATIONS	6,329	26,857	15,000	23,304	15,000
46053 ZONING PETITIONS	-	-	-	-	-
46066 EMPLOYEE HEALTH CONTRIBUTION	-	12,057	9,234	4,571	9,801
46090 OTHER REVENUES	3,800	-	3,000	-	3,000
46099 REIMBURSEMENT OF EXPENSE	1,953	1,751	300	17,822	300
46207 VACANT STRUCTURE REG	10,735	4,255	20,000	7,550	20,000
49089 PROACTIVE CODE ENFORCEMENT TRS	46,000	46,000	46,050	16,000	46,000
49093 TRANSFER FROM IMRF & FICA	18,535	-	-	-	-
TOTAL REVENUES-ENVIRONMENTAL CODE	175,077	211,417	194,584	148,062	195,101
DUE FROM GENERAL FUND	239,076	250,530	282,542	247,640	304,549
TOTAL ENVIRONMENTAL CODE ENFORCEMENT	414,153	461,947	477,126	395,703	499,650

Renamed Development Services to Environmental Code Enforcement Fiscal year 2013-2014 due to reorganization.

ENGINEERING & URBAN SERVICES

FUND 001 - DIVISION 060

<u>ESTIMATED REVENUES - URBAN SERVICES</u>		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
46011	CONTRACTOR'S REGISTRATION FEES	57,040	43,525	60,000	47,400	60,000
46035	PERMITS	162,376	182,810	150,000	266,410	180,000
46049	ORDINANCE VIOLATIONS	828	500	3,000	500	3,000
46053	ZONING PETITIONS	1,000	1,700	1,000	2,125	1,000
46066	EMPLOYEE HEALTH CONTRIBUTION	-	28,195	17,391	10,293	11,115
46090	OTHER REVENUES	4,435	11,330	3,000	14,160	3,000
46099	REIMBURSEMENT OF EXPENSE	-	-	10,000	-	10,000
49093	TRANSFER FROM IMRF & FICA	39,044	-	-	-	-
TOTAL REVENUES-ENGINEERING AND URBAN SER		264,722	268,060	244,391	340,888	268,115
DUE FROM GENERAL FUND		560,876	552,277	624,193	403,737	598,326
TOTAL ENGINEERING AND URBAN SERVICES		825,599	820,337	868,583	744,624	866,440

New Division created Fiscal Year 2013-2014

PENSION FUNDS (Fiduciary Funds)

FUND

- *98 FIRE PENSION FUND
- *99 POLICE PENSION FUND
- *101 ILLINOIS MUNICIPAL RETIREMENT FUND - IMRF
- **102 SOCIAL SECURITY/MEDICARE FUND - SSF/FICA

The City of Danville participates in three defined benefit pension plans:

1. The Fire Pension Plan is a single employer plan for Fire Firefighters/Command Personnel only
2. The Police Pension Plan is a single employer plan for Police Officers/Command Personnel only
3. The Illinois Municipal Retirement Fund is a agent multiple employer plan for non Police and Fire City Personnel that is paid from General Fund Revenues.
4. The Social Security is mandatory for all employees except Police and Fire Personnel, Medicare however, is for all employees including Police and Fire. (Exception Police & Fire hired before 1983 Medicare not mandatory.)

*Funding Policy set by State Statue

**Fund Policy set by Federal Government

Note for Budget Year 2015-2016 - General Fund will pay all IMRF AND FICA expenses for General Fund employees

*An Early Retirement Incentive Program (ERI) was offered during the budget process for IMRF employees who have completed 20 years of service and age 50 prior to July 1,2015.

POLICE PENSION RETIREMENT FUND

2016-2017 - BUDGET

Adopted 12-15-15

FUND 99 - DEPARTMENT 99

<u>PERSONNEL EXPENDITURE</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
51011	POLICE PENSION FUND	1,547,404	1,646,271	1,808,123	1,929,142	2,494,048
	TOTAL OTHER EXPENDITURES	1,547,404	1,646,271	1,808,123	1,929,142	2,494,048

TOTAL EXPENDITURES - POLICE PENSION FUND 1,547,404 1,646,271 1,808,123 1,929,142 2,494,048

<u>ESTIMATED REVENUES - POLICE PENSION FUND</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46000	TAX LEVY-POLICE PENSION	1,485,404	1,596,271	1,808,123	1,769,142	2,021,648
46075	INTEREST INCOME	-	-	-	-	-
46090	OTHER REVENUE	-	-	-	-	-
46199	TRANSFER FROM FIRE DIVISION	-	-	118,800	-	220,400
49091	TRANSFER FROM GENERAL FUND	62,000	50,000	100	160,000	252,000
	TOTAL REVENUES - POLICE PENSION FUND	1,547,404	1,646,271	1,927,023	1,929,142	2,494,048

TRANSFER TO (FROM) RESERVE - - 118,900 - -

TOTAL POLICE PENSION FUND 1,547,404 1,646,271 1,808,123 1,929,142 2,494,048

Actuarial Valuation Results

	2013-2014	2014-2015	2015-2016
City Normal Cost	289,158	352,957	587,531
Amortization of Unfunded Liability	1,339,188	1,455,166	1,906,517
Unfunded Liability	25,565,014	27,859,953	38,467,862
Percent funded	42.9%	41.4%	34.4%

>Data from Third Party Actuarial<

***SOCIAL SECURITY FUND (FICA)**
FUND 102 - DEPARTMENT 102

2016-2017 - BUDGET
Adopted 12-15-15

<u>INTERFUND TRANSFERS</u>		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
90001	TRANSFER TO OPERATING FUNDS (1	167,945	-	-	-	-
	<u>TOTAL OTHER EXPENDITURES</u>	<u>167,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES - SOCIAL SECURITY FUND		167,945	-	-	-	-

<u>ESTIMATED REVENUES - SOCIAL SECURITY FUND</u>		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
46000	TAX LEVY	-	-	-	-	-
46017	REIMBURSEMENT FROM MFT	-	-	-	-	-
46075	INTEREST INCOME	179	-	-	-	-
	<u>TOTAL REVENUES - SSF</u>	<u>179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TRANSFER TO (FROM) RESERVE	(167,766)	-	-	-	-
TOTAL SOCIAL SECURITY FUND		167,945	-	-	-	-

(1) BASED ON 7.65% OF SALARIES OTHER THAN FIREFIGHTERS AND POLICE OFFICERS, AND 1.45% OF SALARIES OF FIREFIGHTERS AND POLICE OFFICERS HIRED AFTER MARCH 31, 1986.

*FUND DEPLETED APRIL 30, 2014 - GENERAL FUND RESPONSIBLE FOR PAYING IMRF

GRANT FUNDS

- 103 MOTOR FUEL TAX**
- 106 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**
- 113 DEPARTMENT OF TRANSPORTATION (DMT)**
- 114 LOCAL LAW ENFORCEMENT GRANT - JAG**
- 116 DANVILLE AREA TRANSPORTATION STUDY (DATS)**
- 702 POLICE (COPS GRANT)**
- 704 BROWNFIELD GRANT**

**MOTOR FUEL TAX FUND
FUND 103 - DEPARTMENT 103**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>OTHER EXPENDITURES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54004	INTEREST EXPENSE	-	-	-	-	-
	<u>OTHER EXPENDITURES</u>	-	-	-	-	-

CAPITAL OUTLAY

55000	ALL PROJECTS	966,948	1,087,937	803,000	871,137	803,000
	<u>TOTAL CAPITAL OUTLAY</u>	966,948	1,087,937	803,000	871,137	803,000

TOTAL EXPENDITURES - MOTOR FUEL TAX FUND	966,948	1,087,937	803,000	871,137	803,000
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<u>ESTIMATED REVENUES - MOTOR FUEL TAX FUND</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46015	STATE SHARE	958,509	1,087,937	800,000	846,445	800,000
46075	INTEREST	8,439	7,600	3,000	24,693	3,000
	<u>TOTAL REVENUES - MOTOR FUEL TAX</u>	966,948	1,095,537	803,000	871,137	803,000

TRANSFER TO (FROM) RESERVE	-	7,600	-	0	-
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TOTAL MOTOR FUEL TAX FUND	966,948	1,087,937	803,000	871,137	803,000
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**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
FUND 106 - DEPARTMENT 106**

<u>CAPITAL OUTLAY</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
55014	CAPITAL EXPENDITURE	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES - CDBG		1,030,718	1,102,811	1,015,215	859,865	884,516
<u>REVENUES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46066	EMPLOYEE HEALTH INSURANCE PAYMENT	5,334	1,026	3,955	2,737	3,204
49088	COMMUNITY DEVELOPMENT BLOCK GRANT	859,357	927,295	874,165	840,815	881,312
49100	FEDERAL - GRANT	91,669	180,435	134,000	22,695	-
90015	TRANSFER FROM GENERAL FUND	73,885	-	-	-	-
	TOTAL REVENUES-CDBG	1,030,246	1,108,756	1,012,120	866,247	884,516
	DUE TO/FROM RESERVE FUND	472	(5,944)	3,095	(6,382)	0
TOTAL CDBG		1,030,718	1,102,811	1,015,215	859,865	884,516

DEPARTMENT OF PUBLIC TRANSPORTATION

FUND 113 - DEPARTMENT 113

		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<u>COMMODITIES</u>		2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
53003	OFFICE SUPPLIES	3,300	3,500	3,000	3,000	2,700
53006	COMPUTER SUPPLIES	1,000	1,600	2,500	2,500	2,000
53011	MATERIAL TO MAINTAIN BUILDINGS	7,500	7,500	7,500	7,500	7,500
53015	MATERIAL TO MAINTAIN VEHICLES	90,000	125,000	125,000	125,000	125,000
53016	MAT TO MAINT OTHER EQUIPMENT	4,500	4,000	3,000	3,000	2,200
53017	SMALL TOOLS AND EQUIPMENT	3,000	2,800	3,600	3,600	3,000
53024	FUEL	370,000	400,000	420,000	420,000	400,000
53026	CLOTHING	1,900	1,900	1,900	1,900	2,200
53029	PRINTER AND COPY MACHINE SUPPLIES	1,600	1,000	1,000	1,000	1,000
53041	CLEANING SUPPLIES	5,800	3,000	3,000	3,000	3,000
53048	ELECTRONIC FARE MEDIA	-	5,000	10,000	10,000	10,000
53099	OTHER COMMODITIES	2,900	2,900	2,900	2,900	2,900
TOTAL COMMODITIES		491,500	558,200	583,400	583,400	561,500
<u>OTHER EXPENDITURES</u>						
54004	INTEREST EXPENSE	1,300	1,300	1,300	1,300	1,300
54023	GENERAL LIABILITY INSURANCE	160,000	182,000	182,000	182,000	189,500
54031	TAXES AND LICENSES	240	240	240	240	500
54099	OTHER EXPENDITURES	3,700	2,000	2,000	2,000	2,000
TOTAL OTHER EXPENDITURES		165,240	185,540	185,540	185,540	193,300
TOTAL EXPENDITURES - PUBLIC TRANSPORTATION		2,670,235	3,042,564	3,166,159	3,166,159	2,876,801
<u>ESTIMATED REVENUES - PUBLIC TRANSPORTATION</u>		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2012-2013	2013-2014	2014-2015	2014-2015	2016-2017
46015	STATE OPERATING FUNDS	1,735,002	2,051,799	2,058,003	2,058,003	1,869,921
46016	FEDERAL FUNDS (SECTION 5307)	489,930	482,731	556,854	556,854	543,578
46066	EMPLOYEE HEALTH REIMBURSEMENT	-	37,000	37,000	37,000	-
46090	OTHER REVENUES	3,000	3,000	3,000	3,000	3,000
46092	FARE BOX REVENUES	308,000	316,882	330,000	330,000	365,000
46170	ADVERTISING	10,000	9,000	10,000	10,000	20,000
46174	JARC	95,000	113,450	140,000	140,000	44,000
46177	MUNICIPAL CONTRACTS	7,000	7,000	9,000	9,000	9,000
49091	CITY OF DANVILLE (LOCAL MATCH)	22,302	22,302	22,302	22,302	22,302
TOTAL REVENUES - PUBLIC TRANSPORTATION		2,670,234	3,043,164	3,166,159	3,166,159	2,876,801
TRANSFER TO (FROM) RESERVE		1	(600)	(0)	(0)	(0)
TOTAL DEPARTMENT OF PUBLIC TRANSPORTATION		2,670,235	3,042,564	3,166,159	3,166,159	2,876,801

DATS - PROGRAM
FUND 116 - DEPARTMENT 116

<u>ESTIMATED REVENUES - continued</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46066	EMPLOYEE INSURANCE REIMBURSEMENT	657	193	1,044	1,404	1,653
46194	SECTION 5303 - FTA	-	-	28,620	-	26,310
46195	STATE METRO FUNDS	-	-	-	-	43,920
46196	CRASH AGREEMENT FUNDS	-	-	-	-	-
49088	PL-FHWA	169,096	311,407	149,372	10,186	149,372
49091	TRANSFER FROM CITY OF DANVILLE	9,972	-	-	-	-
49097	LOCAL MATCH FUNDS	-	9,972	-	-	-
TOTAL REVENUES-DATS		179,725	321,571	179,036	11,591	221,255
DUE FROM RESERVE		(6,074)	(20,009)	(3,322)	156,997	0
TOTAL DATS		173,651	301,563	175,714	168,587	221,256

**BROWN FIELD GRANT FUND
FUND 704 - DEPARTMENT 704
3-YEAR GRANT FUND**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>CONTRACTUAL SERVICES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015		
52029	PROFESSIONAL SERVICES	-	-	-	-
52051	TRAINING, TRAVEL AND EXPENSES	-	-	-	-
52099	OTHER CONTRACTUAL SERVICES	180,144	134,171	-	-
	TOTAL CONTRACTUAL SERVICES	180,144	134,171	-	-
<u>OTHER EXPENDITURES</u>					
54099	OTHER EXPENDITURES	-	-	-	-
	TOTAL OTHER EXPENDITURES	-	-	-	-
TOTAL EXPENDITURES - BROWN FIELD GRANT		180,144	134,171	-	-
<u>TOTAL REVENUES - TAX INCREMENT FINANCING</u>		ACTUAL 2013-2014	ACTUAL 2014-2015		
46230	BROWN FIELD GRANT	180,143	134,171	-	-
	TOTAL REVENUES - TAX INCREMENT FINANCING	180,143	134,171	-	-
	TRANSFER TO (FROM) RESERVE	(0)	-	-	-
TOTAL BROWN FIELD GRANT		180,144	134,171	-	-

Fund created March 2012

Tax Increment Financing (TIF)

- 117 Midtown - Designated 4/27/2005
- 119 Western Gateway - Designate 4/27/2005
- 120 Campus Corridor - Main Street - Designated 9/9/2008
- 121 East Voorhees Industrial Corridor (EVIC)
Designated 8/7/2012

TIF's were created to encourage economic growth in blighted, decaying, and underperforming areas in need of development or redevelopment.

When a TIF district is created, the value of the property in the area is established as the "base" amount. The property taxes paid on this base amount continue to go to the various taxing bodies as they always had, with the amount of this revenue declining only if the base declines (something the TIF is expected to keep from happening) or the tax rate goes down. It is the growth of the value of the property over the base that generates the tax increment. The reinvestment generates additional growth in property value, which results in even more revenue growth for reinvestment.

***Information obtained from from the Illinois Tax Increment Association website

2016-2017 - BUDGET
Adopted 12-15-15

TAX INCREMENT FINANCING - WEST GATE (TIF-WG)
FUND 119 - DEPARTMENT 119
SPECIAL ALLOCATION FUND

<u>CONTRACTUAL SERVICES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
52029	PROFESSIONAL SERVICES	-	-	4,000	4,469	4,000
TOTAL CONTRACTUAL SERVICES		-	-	4,000	4,469	4,000

OTHER EXPENDITURES

54026	PROPERTY ASSEMBLY	-	-	13,000		5,000
54047	TIF-PROJECT REIMBURSEMENTS	-	-	-		-
54109	TIF-RIP GRANTS	-	-	5,000		4,450
TOTAL OTHER EXPENDITURES		-	-	18,000	-	9,450

TOTAL EXPENDITURES - TAX INCREMENT FINANCING-WI - - 22,000 4,469 13,450

<u>TOTAL REVENUES - TAX INCREMENT FINANCING</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46075	INTEREST INCOME	51	24	50	198	50
46181	TAX LEVY - WESTERN GATEWAY	20,599	13,465	22,000	13,448	13,400
TOTAL REVENUES - TAX INCREMENT FINANCING		20,650	13,489	22,050	13,645	13,450

TRANSFER TO (FROM) RESERVE 20,650 13,489 50 9,176 -

TOTAL TAX INCREMENT FINANCING -WEST GATE - - 22,000 4,469 13,450

TAX INCREMENT FINANCING - EAST VORHEES INDUSTRIAL CORRIDOR
FUND 121 - DEPARTMENT 121
SPECIAL TAX ALLOCATION FUND

*NEW TIF ADOPTED 8/7/12 -1ST TAX YEAR 2012

<u>OTHER EXPENDITURES</u>		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
52029	PROFESSIONAL SERVICES	-	-	-	2,719	-
54046	PUBLIC IMPROVEMENTS	-	-	5,502	-	5,602
TOTAL OTHER EXPENDITURES		-	-	5,502	2,719	5,602
TOTAL EXPENDITURES - TAX INCREMENT FINANCING-IC		-	-	5,502	2,719	5,602
<u>TOTAL REVENUES - TAX INCREMENT FINANCING</u>		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
46075	INTEREST INCOME	3	15	2	62	2
46181	TAX LEVY - EAST VORHEES IND CORRIDOR	5,435	5,631	5,500	5,604	5,600
TOTAL REVENUES - TIF		5,438	5,646	5,502	5,667	5,602
TRANSFER TO (FROM) RESERVE		5,438	5,646	-	2,948	-
TOTAL TAX INCREMENT FINANCING -EAST VORHEES IC		-	-	5,502	2,719	5,602

DEBT SERVICE FUNDS

201 BOND & INTEREST

202 2007 DEBT SERVICE

203 2009 DEBT SERVICE

General purpose of Bond Debt

2011 Refinancing and New Money General Obligation Bonds

(Refinanced the 2001 Bonds)

2007 General Obligation Bonds

(Demolition, Purchase and Remodeling of Public Works Building)

2009 General Obligation Bonds

**(Renovation of City Hall and Parking Lot, Parking Deck Improvements,
Engineering, Construction, Land Acquisition, Demolition,
and/or resurfacing of Bowman and Fairchild (Subway))**

**BOND AND INTEREST FUND
FUND 201 - DEPARTMENT 201**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>OTHER EXPENDITURES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54085	2011 BONDS - PRINCIPAL	660,376	682,686	379,270	379,270	406,042
54086	2011 BONDS - INTEREST & COSTS	78,724	52,309	23,077	24,760	16,242
54148	2011 SEWER BONDS - PRINCIPAL	79,624	82,314	45,730	45,730	48,958
54149	2011 SEWER BONDS - INTEREST & COSTS	9,608	6,423	3,623	3,331	1,958
TOTAL OTHER EXPENDITURES		828,332	823,732	451,700	453,092	473,200
TOTAL EXPENDITURES - BOND AND INTEREST		828,332	823,732	451,700	453,092	473,200
<u>ESTIMATED REVENUES - BOND AND INTEREST</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46000	TAX LEVY	563,349	294,601	-	-	-
46075	INTEREST INCOME	652	119	300	241	-
49082	TRANSFER FROM SANITARY SEWER FUND	88,974	88,737	48,146	48,146	50,916
49091	TRANSFER FROM GENERAL FUND	152,640	434,796	403,255	403,255	414,163
TOTAL REVENUES - BOND AND INTEREST		805,615	818,253	451,701	451,642	465,079
TRANSFER TO (FROM) RESERVE		(22,717)	(5,478)	0	(1,449)	(8,121)
TOTAL BOND AND INTEREST		828,332	823,732	451,700	453,092	473,200

Refinanced 2001 General Obligation Bonds and Sewer Bonds in 2011

2011 Refunding General Obligation Bonds and Sewer Bonds final payment 12/01/16

2011 General Obligation Bonds (2001 New Money final payment 12/01/10)

**2009 DEBT SERVICE FUND
FUND 203 - DEPARTMENT 203**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>OTHER EXPENDITURES</u>		<u>ACTUAL 2013-2014</u>	<u>ACTUAL 2014-2015</u>	<u>BUDGET 2015-2016</u>	<u>ACTUAL 2015-2016</u>	<u>BUDGET 2016-2017</u>
54170	2009 BONDS-PRINCIPAL	205,000	215,000	225,000	225,000	235,000
54171	2009 BONDS-INTEREST & COST	184,279	175,527	164,998	166,389	152,942
TOTAL OTHER EXPENDITURES		389,279	390,527	389,998	391,389	387,942
TOTAL EXPENDITURES - DEBT SERVICE		389,279	390,527	389,998	391,389	387,942
<u>ESTIMATED REVENUES - DEBT SERVICE</u>		<u>ACTUAL 2013-2014</u>	<u>ACTUAL 2014-2015</u>	<u>BUDGET 2015-2016</u>	<u>ACTUAL 2015-2016</u>	<u>BUDGET 2016-2017</u>
46000	TAX LEVY	269,783	275,422	124,479	121,795	119,127
46075	INTEREST INCOME	266	101	100	356	100
49091	TRANSFER FROM GENERAL FUND	107,307	108,807	250,735	250,735	273,990
TOTAL REVENUES - DEBT SERVICE		377,355	384,329	375,314	372,886	393,217
TRANSFER TO (FROM) RESERVE		(11,924)	(6,197)	(14,684)	(18,503)	5,275
TOTAL 2007 DEBT SERVICE		389,279	390,527	389,998	391,389	387,942

2009 General Obligation Bonds final payment 12/01/28

ENTERPRISE FUNDS
(PROPRIETARY FUNDS)

- 401 HARRISON PARK FUND
- 402 SEWER FUNDS
- 405 SOLID WASTE FUNDS

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NOTES:



Fairchild Overpass Complete 2014

**SANITARY SEWER DEPARTMENT
FUND 402 - DEPARTMENT 402**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>COMMODITIES CONT.</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
53053	MATERIALS TO MAINT LIFT STATIONS	14,108	54,461	17,500	52,935	30,000
53099	OTHER COMMODITIES	16,950	32,404	15,000	53,491	15,000
TOTAL COMMODITIES		198,019	250,918	236,500	338,210	249,000

<u>OTHER EXPENDITURES</u>						
54023	GENERAL LIABILITY INSURANCE	28,596	54,319	41,987	56,139	41,987
54099	OTHER EXPENDITURES	137	-	3,000	-	3,000
TOTAL OTHER EXPENDITURES		28,733	54,319	44,987	56,139	44,987

<u>CAPITAL OUTLAY</u>						
55014	OFFICE EQUIPMENT	1,022	1,875	10,000	10,004	10,000
55015	VEHICLES	24,501	-	120,000	-	120,000
55016	OTHER CAPITAL EQUIPMENT	34,158	167,875	5,000	22,352	5,000
55018	INFRASTRUCTURE IMPROVEMENT	429,747	161,770	725,000	53,799	683,000
TOTAL CAPITAL OUTLAY		489,428	331,519	860,000	86,155	818,000

<u>INTERFUND TRANSFERS</u>						
90002	TRANSFER TO BOND AND INTEREST FUND	138,102	138,830	97,274	97,274	98,083
90007	TRANSFER TO LANDFILL REMEDIATION	-	-	-	-	-
TOTAL INTERFUND TRANSFERS		138,102	138,830	97,274	97,274	98,083

TOTAL EXPENDITURES - SEWER DEPARTMENT **2,436,207** **2,311,858** **3,025,334** **2,552,178** **3,105,619**

<u>ESTIMATED REVENUES - SEWER DEPARTMENT</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46063	DELINQUENT SEWER COLLECTIONS	29,445	33,019	20,000	29,134	20,000
46065	SEWER SERVICE CHARGES	2,866,038	2,942,228	2,950,000	2,849,807	2,975,000
46066	EMPLOYEE INSURANCE CONTRIBUTIONS	21,740	21,717	25,486	20,881	22,180
46075	INTEREST INCOME	3,382	8,884	6,000	11,071	6,000
46090	OTHER REVENUES	18,236	-	200	380	200
46093	SANITARY DISTRICT MAINTENANCE FEE	20,000	20,000	20,000	15,000	20,000
46099	REIMBURSEMENT OF EXPENSES	28	-	100	-	100
46208	SEWER PENALTY	69,998	69,996	58,000	67,133	58,000
49083	TRANSFER FOR SPECIAL SEWERS	-	-	10,000	-	10,000
TOTAL REVENUES - SEWER DEPARTMENT		3,028,866	3,095,844	3,089,786	2,993,407	3,111,480

TRANSFER TO (FROM) RESERVE **592,660** **783,987** **64,453** **441,228** **5,861**

TOTAL SEWER DEPARTMENT **2,436,207** **2,311,858** **3,025,334** **2,552,178** **3,105,619**

SOLID WASTE MANAGEMENT
FUND 405 - DEPARTMENT 405

2016-2017 - BUDGET
Adopted 12-15-15

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
<u>COMMODITIES CON'T.</u>		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
53099	OTHER COMMODITIES	11,701	15,126	10,301	9,279	10,301
TOTAL COMMODITIES		234,263	252,446	256,476	262,119	291,476
OTHER EXPENDITURES						
54023	GENERAL LIABILITY INSURANCE	30,678	61,238	36,515	61,490	36,515
54031	TAXES AND LICENSES			-	-	-
TOTAL OTHER EXPENDITURES		30,678	61,238	36,515	61,490	36,515
CAPITAL OUTLAY						
55013	OTHER IMPROVEMENTS	147,419	25,500	5,000	-	5,000
55015	VEHICLES	20,064	-	60,000	18,245	170,000
55016	OTHER EQUIPMENT	58,626	367,769	235,000	70,254	235,000
TOTAL CAPITAL OUTLAY		226,109	393,269	300,000	88,499	410,000
INTERFUND TRANSFERS						
90002	TRANSFER TO 2007 DEBT SERVICE FUND	58,954	60,062	58,954	58,954	58,954
TOTAL INTERFUND TRANSFERS		58,954	60,062	58,954	58,954	58,954
TOTAL EXPENDITURES - SOLID WASTE MGT.		2,592,946	2,758,795	2,925,225	2,536,452	3,097,524
<u>ESTIMATED REVENUES - SOLID WASTE MGT.</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>
		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
46020	TIPPING FEES - YARD WASTE	7,553	5,650	7,500	8,520	7,500
46023	SALES OF YARD WASTE BAGS		-	-	-	-
46047	GARBAGE COLLECTION FEE	2,438,585	2,588,429	2,687,144	2,745,437	2,847,524
46049	ORDINANCE VIOLATION		-	50	20	50
46052	DELINQUENT GARBAGE FEES	40,273	41,309	35,000	37,974	35,000
46058	SALE OF SOLID WASTE TOTERS	16,875	14,680	5,000	15,920	5,000
46064	SOLID WASTE PENALTY	72,053	66,138	70,000	67,877	70,000
46066	EMPLOYEE INSURANCE CONTRIBUTIONS	28,177	27,062	29,669	27,767	29,590
46075	INTEREST INCOME	3,236	4,070	1,500	5,220	1,500
46078	GARBAGE CAN STICKERS - YARD WASTE	80,335	87,885	75,000	90,680	75,000
46079	SALE OF COMPOST AND FIREWOOD	11,210	958	15,000	2,980	15,000
46090	OTHER REVENUES	5,983	3,865	200	3,417	200
46099	REIMBURSEMENT OF EXPENSE		125	-	444	-
46227	DEMOLITION REIMBURSEMENT	725	-	1,000	-	1,000
46228	MINOR CLEANUP COLLECTION	620	780	2,000	1,500	2,000
46229	MAJOR CLEANUP COLLECTION	14,343	13,900	15,000	19,435	15,000
TOTAL REVENUES - SOLID WASTE MGT.		2,719,967	2,854,850	2,944,064	3,027,191	3,104,365
TRANSFER TO (FROM) RESERVE		127,021	96,055	18,839	490,739	6,841
TOTAL SOLID WASTE MANAGEMENT		2,592,946	2,758,795	2,925,225	2,536,452	3,097,524

OTHER FUNDS

104 STATE NARCOITCS FORFEITURE FUND

107 INFRASTRUCTURE DEVELOPMENT

108 TOWNE CENTRE FUND

109 STORM WATER DRAINAGE

111 REVOLVING LOAN FUND

112 HOUSING LOAN

115 FEDERAL NARCOTICS FORFEITURE

301 LANDFILL REMEDIATION

302 CAPITAL IMPROVEMENTS

304 LAND ACQUISITION

501 HEALTH INSURANCE

502 MIN/MAX LIABILITY INSURANCE

503 FLEXIBLE SPENDING

601 WORKING CASH

602 SPECIAL SEWER TRUST

603 GROUP LIFE INSURANCE

604 DAVID S. PALMER ARENA

607 EVIDENCE HOLDING

* DANVILLE PUBLIC LIBRARY

(*Component of the City of Danville)

**INFRASTRUCTURE DEVELOPMENT AND
IMPROVEMENT PROGRAM**

**2016-2017 - BUDGET
Adopted 12-15-15**

FUND 107 - DEPARTMENT 107

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
<u>CONTRACTUAL EXPENDITURES</u>		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
52022	ENGINEERING	15,616	-	75,000	-	75,000
52030	CREDIT CARD COMPANY FEES	-	-	-	-	-
52058	CONSTRUCTION AND IMPROVEMENTS	43,915	10,823	83,000	775	83,000
52060	OVERLAY PROGRAM	962,296	693,903	644,500	802,153	644,500
52097	PAVEMENT MAINTENANCE	317,112	379,923	229,600	248,712	229,600
52099	OTHER CONTRACTUAL SERVICES	1,995	1,238	7,500	18,827	7,500
55064	ECONOMIC DEVELOPMENT PROGRAM	335,036	719,045	348,851	498,441	348,851
TOTAL CONTRACTUAL EXPENDITURES		1,675,969	1,804,932	1,388,451	1,568,907	1,388,451

TOTAL EXPENDITURES - INFRASTRUCTURE DEVELOPME 1,675,969 1,804,932 1,388,451 1,568,907 1,388,451

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
<u>ESTIMATED REVENUES - INFRASTRUCTURE DEVELOPMI</u>		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
46075	INTEREST	4,691	4,510	600	5,369	600
46090	OTHER REVENUE	25,500	-	-	-	-
46164	HOME RULE GAS & DIESEL TAX	1,070,079	1,171,515	1,000,000	1,251,521	1,000,000
46223	ECONOMIC DEVELOPMENT PROGRAM	-	-	-	-	-
46234	PROPERTY TAX -RAILROAD	70,239	33,672	40,000	32,225	40,000
49082	FM SEWER FUND	-	-	-	-	-
49097	TRANSFER FROM SOLID WASTE FUND	-	-	-	-	-
49091	FM GENERAL FUND	333,013	351,997	348,851	346,734	348,851
TOTAL REVENUES - INFRASTRUCTURE DEV.		1,503,522	1,561,695	1,389,451	1,635,849	1,389,451

TRANSFER TO (FROM) RESERVE (172,447) (243,237) 1,000 66,943 1,000

TOTAL INFRASTRUCTURE DEVELOPMENT 1,675,969 1,804,932 1,388,451 1,568,907 1,388,451

****NEW FUND FISCAL YEAR 2008-09**

STORM WATER DRAINAGE FUND
FUND 109 - DEPARTMENT 109

2016-2017 - BUDGET
Adopted 12-15-15

<u>OTHER EXPENDITURES</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>
		<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
54005	LOAN PAYMENT	-	-	-	-	-
54099	OTHER EXPENDITURES	340	-	170,000	45,377	170,000
	TOTAL OTHER EXPENDITURES	340	-	170,000	45,377	170,000
TOTAL EXPENDITURES - STORM WATER DRAINAGE		340	-	170,000	45,377	170,000
<u>ESTIMATED REVENUES - STORM WATER DRAINAGE</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>
		<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
46075	INTEREST INCOME	783	1,055	400	1,624	400
46102	SPECIAL ASSESSMENTS	28,126	28,126	28,167	28,126	28,167
	TOTAL REVENUES - STORM WATER	28,909	29,181	28,567	29,750	28,567
	TRANSFER TO (FROM) RESERVE	28,569	29,181	(141,433)	(15,626)	(141,433)
TOTAL STORM WATER DRAINAGE FUND		340	-	170,000	45,377	170,000

HOUSING LOAN FUND
FUND 112 - DEPARTMENT 112

2016-2017 - BUDGET
Adopted 12-15-15

<u>OTHER EXPENDITURES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54062	HOUSING REHABILITATION	82,727	2,740	17,000	14	17,000
TOTAL OTHER EXPENDITURES		82,727	2,740	17,000	14	17,000

TOTAL EXPENDITURES - HOUSING LOAN FUND 82,727 2,740 17,000 14 17,000

<u>ESTIMATED REVENUES - HOUSING LOAN FUND</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46075	INTEREST INCOME	447	188	500	46	500
46094	LOAN PAYMENT - PRINCIPAL	42,617	9,186	10,000	64,394	10,000
46095	LOAN PAYMENT - INTEREST	-	-	500	175	500
TOTAL REVENUES - HOUSING LOAN FUND		43,064	9,374	11,000	64,615	11,000

TRANSFER TO (FROM) RESERVE (39,663) 6,634 (6,000) 64,601 (6,000)

TOTAL HOUSING LOAN FUND 82,727 2,740 17,000 14 17,000

LANDFILL REMEDIATION FUND

2016-2017 - BUDGET

FUND 301 - DEPARTMENT 301

Adopted 12-15-15

<u>CONTRACTUAL SERVICES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
52022	ENGINEERING SERVICES	8,845	2,284	15,000	4,364	3,000
52068	MAINTENANCE OF LANDFILL	16	12,361	50,000	-	12,500
52099	OTHER CONTRACTUAL SERVICES	1,866	4,549	1,000	3,435	5,000
TOTAL CONTRACTUAL SERVICES		10,727	19,193	66,000	7,799	20,500

COMMODITIES

53054	MATERIALS TO MAINT. LANDFILL	1,672	-	2,200	-	2,200
53099	OTHER COMMODITIES	-	-	-	-	-
TOTAL COMMODITIES		1,672	-	2,200	-	2,200

OTHER EXPENDITURES

54099	MISCELLANEOUS	-	-	-	-	-
TOTAL OTHER EXPENDITURES		-	-	-	-	-

TOTAL EXPENDITURES - LANDFILL REMEDIATION	12,400	19,193	68,200	7,799	22,700
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<u>ESTIMATED REVENUES - LANDFILL REMEDIATION</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46075	INTEREST	3,821	4,832	2,500	3,763	4,000
49082	TRANSFER FROM SANITARY SEWER	-	-	-	-	-
TOTAL REVENUES - LANDFILL REMEDIATION		3,821	4,832	2,500	3,763	4,000

TRANSFER TO (FROM) RESERVE	(8,579)	(14,361)	(65,700)	(4,036)	(18,700)
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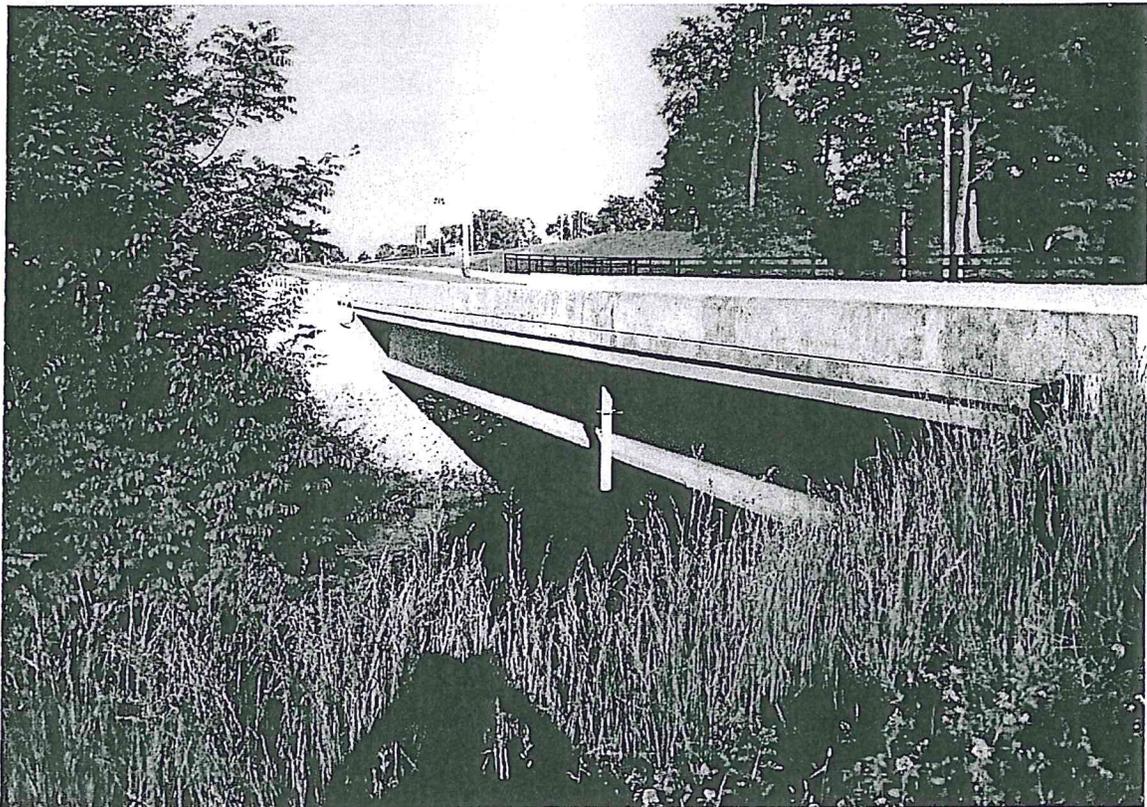
TOTAL LANDFILL REMEDIATION FUND	12,400	19,193	68,200	7,799	22,700
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**CAPITAL IMPROVEMENTS FUND
FUND 302 - DEPARTMENT 302**

**2016-2017 - BUDGET
Adopted 12-15-15**

		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
CAPITAL EQUIPMENT AND IMPROVEMENTS		2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
<u>OTHER EXPENDITURES</u>						
55012	BUILDINGS	20,537	18,500	70,000	60,381	20,000
55013	OTHER IMPROVEMENTS	29,821	62,576	73,400	7,328	75,000
55015	VEHICLES	273,762	152,997	252,250	485,716	264,900
55016	CAPITAL EQUIPMENT	259,068	917	240,000	154,635	240,000
55016	FIRE AIR PACK GRANT	-	29,345	-	-	-
55017	COMPUTERS	5,443	2,715	15,000	452,834	15,000
55063	FIRE ASSISTANT GRANT	84,883	-	-	-	-
TOTAL CAPITAL OUTLAY		673,514	267,049	650,650	1,160,894	614,900
TOTAL CAPITAL EQUIPMENT AND IMPROVEMENTS		673,514	267,049	650,650	1,160,894	614,900
TOTAL EXPENSES - CAPITAL IMPROVEMENT FUND		1,049,265	619,697	1,001,000	1,493,723	946,000
<u>TOTAL REVENUES - CAPITAL IMPROVEMENT FUND</u>		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2013-2014	2014-2015	2015-2016	2015-2016	2015-2016
46059	TELECOMMUNICATIONS TAX	1,032,995	943,818	1,000,000	958,668	945,000
46075	INTEREST	1,834	4,320	1,000	3,644	1,000
46222	FIRE ASSISTANT GRANT	67,865	-	-	-	-
TOTAL REVENUES - CAPITAL IMPR FUND		1,102,694	948,138	1,001,000	962,313	946,000
TRANSFER TO (FROM) RESERVE		53,429	328,440	0	(531,410)	0
TOTAL CAPITAL IMPROVEMENTS FUND		1,049,265	619,697	1,001,000	1,493,723	946,000

NOTES:



Winter Street Bridge

Health Ins. Rates
FY Insurance Rates for City & Library employees 05/1/16 thru 4/30/17

Active Employees

PPO		HDHP PPO	
Employee	\$ 685	Employee	\$ 664
Emp. & Spouse	\$1,321	Emp. & Spouse	\$1,282
Emp. & Child(ren)	\$1,273	Emp. & Child(ren)	\$1,235
Family	\$1,965	Family	\$1,906

Retired Medicare Eligible Rates as of 1/1/16 thru 12/31/16:

Medicare Advantage PPO Plan per person \$225

Retirees 01/01/16-12/31/16

PPO		HDHP PPO	
Employee	\$ 411	Employee	\$ 398
Emp. & Spouse	\$ 822	Emp. & Spouse	\$ 797

Dental Ins. Rates 01/01/16-12/31/16

Employee Only	\$27.51
Employee & Spouse	\$55.02
Employee & Child(ren)	\$60.77
Family	\$96.50

Vision Ins. Rates 01/1/16-12/31/16

Employee Only	\$ 5.55
Employee & Spouse	\$ 8.88
Employee & Child(ren)	\$ 9.07
Family	\$14.62

Cobra Rates: (City cobra rate is premium plus 2%)

PPO		1/1/16-12/31/16 HDHP PPO	
Employee	\$ 699	Employee	\$ 677
Emp. & Spouse	\$1,347	Emp. & Spouse	\$1,308
Emp. & Child(ren)	\$1,298	Emp. & Child(ren)	\$1,260
Family	\$2,004	Family	\$1,944

MET Voluntary Life Ins Rates 1/1/14-12/31/15

<u>Age</u>	<u>Price</u>
18-29	.095 per 1,000
30-34	.125 per 1,000
35-39	.148 per 1,000
40-44	.198 per 1,000
45-49	.291 per 1,000
50-54	.441 per 1,000
55-59	.67 per 1,000
60-64	.981 per 1,000
65-69	1.703 per 1,000
70+	2.714 per 1,000
Child	.291 per 1,000

**WORKING CASH FUND
FUND 601 - DEPARTMENT 601**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>OTHER EXPENDITURES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54099	INTERFUND LOANS	51,345	4,000	200,000	56,000	200,000
<u>TOTAL OTHER EXPENDITURES</u>		<u>51,345</u>	<u>4,000</u>	<u>200,000</u>	<u>56,000</u>	<u>200,000</u>

TOTAL EXPENDITURES - WORKING CASH FUND 51,345 4,000 200,000 56,000 200,000

<u>ESTIMATED REVENUES - WORKING CASH FUND</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46021	REPAYMENT OF WORKING CASH LOAN	48,743	2,900	200,000	-	200,000
46075	INTEREST INCOME	573	463	100	4,000	100
<u>TOTAL REVENUES - WORKING CASH FUND</u>		<u>49,316</u>	<u>3,363</u>	<u>200,100</u>	<u>4,000</u>	<u>200,100</u>

TRANSFER TO (FROM) RESERVE (2,029) (637) 100 (52,000) 100

TOTAL WORKING CASH FUND 51,345 4,000 200,000 56,000 200,000

GROUP LIFE INSURANCE FUND
FUND 603 - DEPARTMENT 603

2016-2017 - BUDGET
Adopted 12-15-15

<u>OTHER EXPENDITURES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54102	GROUP INSURANCE PAYMENTS	39,802	55,768	38,000	48,997	38,000
<u>TOTAL OTHER EXPENDITURES</u>		<u>39,802</u>	<u>55,768</u>	<u>38,000</u>	<u>48,997</u>	<u>38,000</u>
TOTAL EXPENDITURES - GROUP LIFE		39,802	55,768	38,000	48,997	38,000

<u>ESTIMATED REVENUES - GROUP LIFE</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46066	EMPLOYEE CONTRIBUTIONS	45,393	51,137	38,000	48,849	38,000
<u>TOTAL REVENUES - GROUP LIFE</u>		<u>45,393</u>	<u>51,137</u>	<u>38,000</u>	<u>48,849</u>	<u>38,000</u>

	TRANSFER TO (FROM) RESERVE	5,591	(4,631)	-	(148)	-
TOTAL GROUP LIFE		39,802	55,768	38,000	48,997	38,000

**EVIDENCE HOLDING FUND
FUND 607 - DEPARTMENT 607**

**2016-2017 - BUDGET
Adopted 12-15-15**

<u>OTHER EXPENDITURES</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
54099	OTHER EXPENDITURES	-	-	250	-	250
TOTAL OTHER EXPENDITURES		-	-	250	-	250

TOTAL EXPENDITURES - EVIDENCE HOLDING FUN - - 250 - 250

<u>ESTIMATED REVENUES -EVIDENCE HOLDING FUN</u>		ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016	ACTUAL 2015-2016	BUDGET 2016-2017
46015	EVIDENCE FUNDS BEING HELD	-	-	-	-	-
46075	INTEREST INCOME	469	348	250	759	250
TOTAL REVENUES -EVIDENCE HOLDIN		469	348	250	759	250

TRANSFER TO (FROM) RESERVE 469 348 - 759 -

TOTAL EVIDENCE HOLDING FUND - 250 - 250

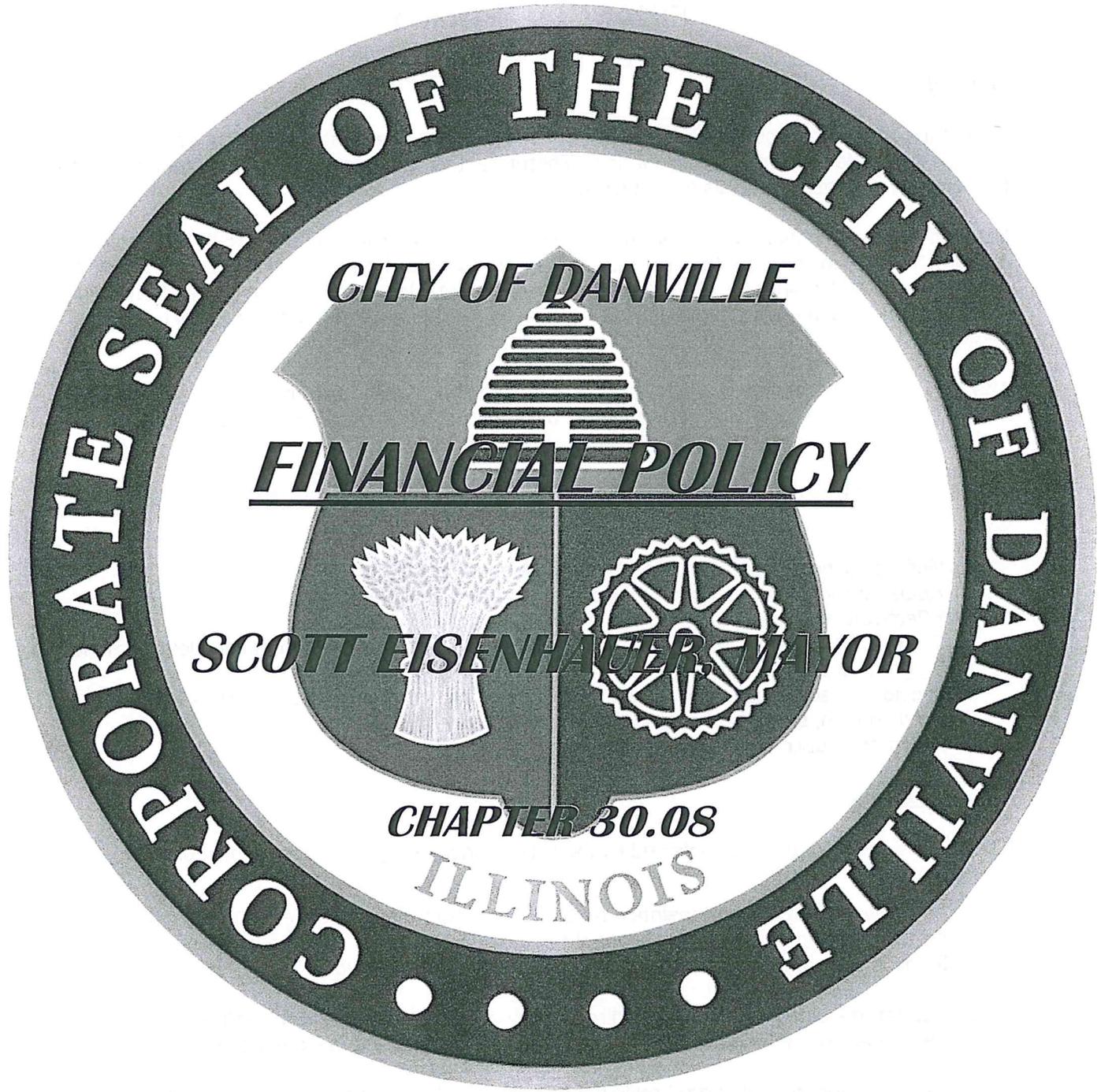
DANVILLE PUBLIC LIBRARY

2016-2017 - BUDGET

Adopted 12-15-15

Fiscal Year May to April

	BUDGET 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2016-2017
COMMODITIES					
COPY EXPENSE	4,000	6,000	7,000	7,000	7,500
JANITORIAL AND MAINTENANCE SUPPLIES	5,000	5,000	7,400	7,400	7,400
GASOLINE	1,000	1,300	1,300	1,400	1,400
OFFICE SUPPLIES	5,000	5,000	5,000	5,000	5,000
TOTAL COMMODITIES	15,000	17,300	20,700	20,800	21,300
OTHER EXPENDITURES					
GENERAL LIABILITY INSURANCE	15,300	15,300	17,595	17,745	17,745
TOTAL OTHER EXPENDITURES	15,300	15,300	17,595	17,745	17,745
BUILDING FUND EXPENDITURES					
COPIER LEASE	8,400	8,400	8,400	8,400	8,400
CAPITAL OUTLAY	9,600	-	-	-	8,500
TOTAL BUILDING FUND EXPENDITURES	18,000	8,400	8,400	8,400	16,900
TOTAL EXPENDITURES - LIBRARY	1,566,540	1,649,015	1,704,850	1,749,600	1,806,955
ESTIMATED REVENUES - PUBLIC LIBRARY					
TAX LEVY	1,487,600	1,550,715	1,617,505	1,679,300	1,736,655
MISCELLANEOUS INCOME	30,300	33,100	33,100	33,100	33,100
GENERAL FUND INTEREST	5,000	3,000	3,000	3,000	3,000
STATE PER CAPITA	34,440	33,000	33,000	33,000	33,000
I.M.R.F. AND F.I.C.A. INTEREST	100	100	100	100	100
BUILDING FUND INTEREST INCOME	100	100	100	100	100
BUILDING FUND INCOME	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUES - LIBRARY	1,558,540	1,621,015	1,687,805	1,749,600	1,806,955
TRANSFER TO (FROM) RESERVE	(8,000)	(28,000)	(17,045)	-	-
TOTAL DANVILLE PUBLIC LIBRARY	1,566,540	1,649,015	1,704,850	1,749,600	1,806,955
	1%	5%	3%	3%	3%



interested parties. A public hearing shall be conducted prior to approval of the budget as mandated by state law and for the purpose of keeping the public informed of where their tax dollars are spent.

5. The City shall prepare and maintain a system of regular monthly reports comparing actual revenues and expenditures to budgeted amounts. The reports shall be posted on the web page monthly and distributed to the City Council quarterly and/or by request.
6. The creation and/or closure of all funds shall be documented by resolution of the City Council. The purpose of the creation/closure shall be clearly stated.

Revenue Policies

1. The City endeavors to develop and maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source.
2. In the past the Administration's Policy has been to base revenues on prior years actual for budgeting purposes. The policy shall be to estimate annual revenues on an objective, reasonable, and conservative basis. Most revenues shall be estimated based on a historical trend analysis. Major revenues shall receive a more in-depth analysis.
3. The City shall actively seek State and Federal grants.
4. Enterprise funds such as Sewer and Solid Waste shall be self-supporting.
5. All charges for services, fees, licenses, permits, etc. shall be reviewed annually to insure that rates are maintained at a level that is related to the cost of providing the services and are competitive with others providing similar services in the area.
6. Sewer and solid waste service charges shall be reviewed annually and set at levels adequate to meet expenditures for the next two years, less any excess fund balance.
7. Sewer and solid waste services shall be reviewed annually in conjunction with the Five Year Capital Improvement Program to assure that fees are set at a rate adequate to cover the cost of extending services to new developments.
8. Infrastructure Tax shall be reviewed annually to ensure that we are keeping up with the Five Year Capital Improvement Program.
9. Health Insurance shall be reviewed annually to ensure employees are paying a fair share of the cost.
10. One-time revenues shall not be used to support operating expenditures, except in emergency situations.

months (minimum \$500,000). The Cash Flow Reserve is adjusted annually with the adoption of the annual budget.

If the balances fall below the minimum, rates shall be adjusted so as to gradually return to the minimum within a reasonable period of time. If the balances exceed the maximum, the overage shall be used to keep future rate increases lower.

Solid Waste

It is the policy of the City of Danville to maintain a reserve in the Solid Waste Fund to fund operations for a period of at least three months (minimum of \$300,000). The Cash Flow Reserve is adjusted annually with the adoption of the annual budget.

If the balances fall below the minimum, rates shall be adjusted so as to gradually return to the minimum within a reasonable period of time. If the balances exceed the maximum, the overage shall be used to keep future rate increases lower.

Infrastructure Improvement and Development Fund (IIDF)

It is the policy of the City of Danville to maintain a reserve in the IIDF Fund to fund operations for a period of at least three months (minimum of \$200,000). The Cash Flow Reserve is adjusted annually with the adoption of the annual budget.

Beginning fiscal year 2011, the annual budget shall include a contribution to the Cash Flow Reserve and this contribution shall continue from year to year until the desired amount is met to assure compliance with this policy.

If the balances fall below the minimum, rates shall be adjusted so as to gradually return to the minimum within a reasonable period of time. If the balances exceed the maximum, the overage shall be used to keep future rate increases lower.

Capital Improvements Fund

It is the policy of the City of Danville to maintain a reserve in the Capital Improvement Fund of \$300,000. The Cash Flow Reserve shall be reviewed annually with the adoption of the annual budget.

In the event that a project is held over from fiscal year to fiscal year, and the reserve falls below the minimum, expenditure for the following year shall be held to the minimum in order to bring the reserve back up to the minimum requirement.

Debt Service Fund

The fund balance shall be equal to a minimum of property tax supported debt service payments due in July and December to a maximum of one year's property tax-supported debt.

The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.

2. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to match projected disbursements to available funds.
3. In order to maximize interest earnings, the City combines the cash of all funds excluding the Police Pension Fund, Fire Pension Fund, Community Development Block Grant Fund, Danville Area Transportation Fund, and Danville Mass Transit Fund and any other non interest earning fund. Interest revenue derived from the pool of cash for investment purposes, is allocated to the participating funds monthly, and based on the relative average cash balance of each fund.
4. Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.

Inter-Fund Borrowing

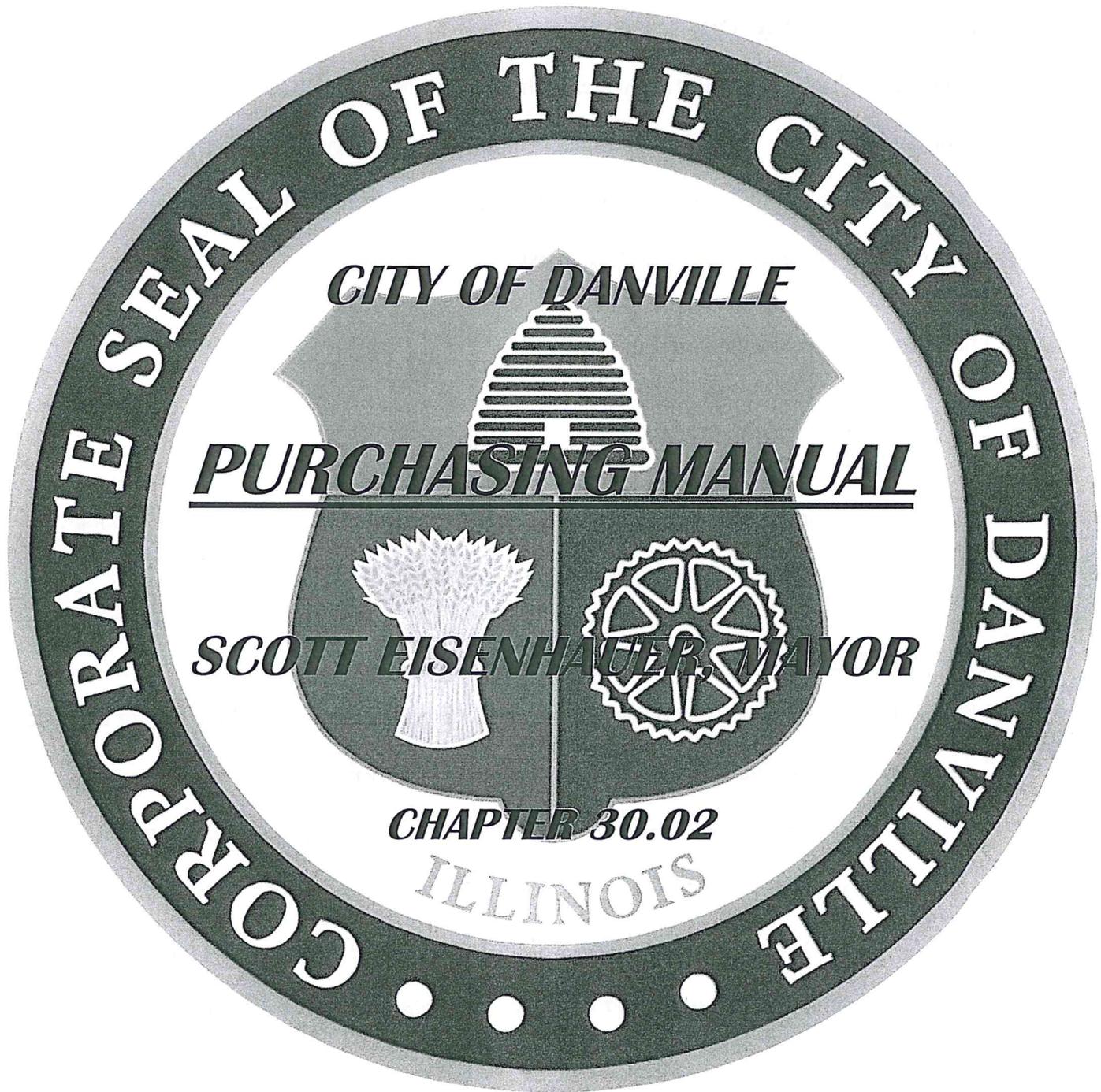
1. There are instances when a fund is nearing a zero cash balance but has expenses to be paid. Inter-fund borrowing shall be permitted by the Mayor and Comptroller to ensure that expenses are paid in a timely manner. This section of the policy is ensuring accountability of cash being borrowed between funds intended for meeting short-term (less than one year) cash flow needs. There must be a documented, true short term cash flow need with an identified receivable used as collateral.
2. In the event that a fund experiences a cash flow interruption (negative ending fund balance), the Comptroller and Mayor are authorized to borrow funds from the Working Cash Fund first, General Fund second and enterprise funds with adequate reserves as needed. A report of the Inter-fund borrowing shall be given to the first available Public Service, Public Works or City Council meeting immediately following the need for the transfer.
3. The Funds are to be paid back to the appropriate fund prior to the end of the fiscal year or the appropriate fund within a year from the time borrowed with interest (except for Grant Funds). In the event that the loan shall cross fiscal years, the purpose, amount, and means to repay the loan must be identified and documented for audit purposes.

Accounting Policies

1. The City shall use generally accepted accounting principles (GAAP) in all Financial records and transactions. These principles shall be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB).
2. An independent annual audit shall be performed pursuant to State Statue

Asset Category	Threshold
Land	\$20,000
Land Improvements	\$20,000
Buildings/Building	\$15,000
Machinery & Equipment	\$5,000
Infrastructure	\$10,000

4. Construction in progress shall be recorded anytime the final project cost shall require the project to be recorded as a capital asset, even if the construction in progress is below the \$50,000 threshold. When construction is complete, the project shall be reclassified from construction in progress to the appropriate capital asset category.
5. With respect to asset improvements (such as street resurfacing, roof replacement, etc), costs over the appropriate asset category threshold shall be capitalized if:
 - ✦ The estimated life of the asset is extended by more than 25%, or
 - ✦ The cost results in an increase in the capacity of the asset, or
 - ✦ Significantly changes the asset, or
 - ✦ In the case of streets and road – if the work impacts the “base” structure
6. All assets that meet the above definitions and thresholds shall be recorded at historical cost or estimated historical cost. In the case of a donated asset, it shall be recorded at its estimated fair value at the time of acquisition. The following parameters further refine the recording of capital assets:
 - ✦ Land – Recorded at historical cost and *not depreciated*
 - ✦ Land Improvements – Recorded at historical cost and depreciated if they have an expected life span. If not, they are not depreciated.
 - ✦ Buildings – Recorded at historical cost and depreciated. Cost should include architectural and engineering fees, permits, etc, as well as actual construction cost.
 - ✦ Machinery & Equipment – Recorded at historical cost and depreciated. Cost should include purchase price as well as any charges related to acquiring the asset such as freight and getting it ready for operation.
 - ✦ Infrastructure – Recorded at historical cost or estimated historical cost and depreciated.
7. An inventory record shall be maintained on each capital asset that shall include, depending on the type of asset, the following information:
 - ✦ Description
 - ✦ Type of asset
 - ✦ Responsible Department/Division
 - ✦ Acquisition Date
 - ✦ Useful Life
 - ✦ Serial #, Model #, etc.



5. Keep the Mayor, Comptroller and City Council informed of problems which occur in the purchasing process and make recommendations of any changes or updates needed in the procedure.

SECTION II - AUTHORITY TO PURCHASE

A. \$2,000 and UNDER

Department head/Division heads have the authority to make purchases of up to and including \$2,000 through the use of an open purchase order number, which is issued to each department at the first of each month by the Finance Department. It is the responsibility of the Department head/Division head to insure that unencumbered funds are available before making any purchase. Department head/Division heads are encouraged to obtain at least two prices for every purchase of \$2,000 and under, whenever it is practical to do so.

B. \$2,000.01-\$20,000

Purchases in this category must have the prior approval of the Mayor and the Comptroller. Approval is verified by their signatures on a purchase requisition and the issuance of a purchase order. All purchase requisitions must be accompanied by at least three (3) price quotations or sufficient written justification to warrant the purchase from a specified vendor. Quotations must be documented in the space provided on the purchase requisition, or on an attached sheet. Department head/Division heads are encouraged to use written quotations whenever possible. In situations where it is impossible to obtain a quotation before actual goods or services are provided to a department, such as unforeseen repairs to vehicles or equipment, a confirming purchase order shall be sent to the Comptroller as soon as the amount of the purchase is known. The confirming requisition shall be accompanied by a written explanation of the expenditure.

8. No officer or employee of the City shall knowingly disclose to any person who is interested in a sealed bid proposal, any information related to the terms of a sealed bid or any bidder's responsiveness to the request for bids, except as provided by law or necessary to the performance of such officer's or employee's responsibilities relating to the bid, or where such disclosure is also made generally available to the public. No officer or employee of the City shall knowingly convey, either directly or indirectly, to any person who has submitted or intends to submit a bid, any information concerning the specifications of the contract or the identity of any particular potential subcontractors, when inclusion of such terms or contractors in the bid would influence the likelihood of acceptance of such bid, except pursuant to the official invitation to bid, pre-bid conference, or other lawful procedure adopted pursuant to statute or ordinance. No officer or employee of the City shall, either directly or indirectly, knowingly inform a bidder that the bid will be accepted or executed only if specified individuals are included as subcontractors. No officer or employee of the City shall knowingly award a contract pursuant to any bid, which is based upon criteria, which were not publicly disseminated via the invitation to bid, the pre-bid conference, or other lawful procedure adopted pursuant to statute or ordinance.
9. Bids will be tabulated by the Comptroller/Buyer, with the assistance of the Department head/Division head, and copies of the tabulation will be sent to the appropriate Oversight Committee and the Mayor, with the original bids and tabulation to the City Clerk. The tabulation will be accompanied by a written recommendation prepared by the Comptroller/Buyer and the Department head/Division head.
10. After committee review, the bid proposal will be forwarded to the City Council for final action.

3. Items such as fuel, electricity, natural gas and purchases of such bulk items such as sand, stone, hot mix and cold patch are exempt from the purchase procedures unless otherwise ordered by the Mayor or City Council.

SECTION III - PURCHASE ORDER

A purchase order authorizes a vendor to ship and invoice for goods and/or services specified, at a pre-determined price. Purchase orders are issued only after receipt, by the Finance Department, of an acceptable requisition.

A. PURCHASE REQUISITION

All purchases over \$2,000 must be authorized by the Finance Department through the issuance of a computerized numbered purchase order. The purchase requisition, issued and electronically signed by the Department head/Division head, is the basis for determining whether a purchase order may be issued.

B. PREPARATION OF PURCHASE REQUISITION

Purchase requisitions should originate in the using department, but may be prepared by either the Department head/Division head or the Buyer. All requisitions must include the following information:

1. Date of request along with the complete name and address of the vendor.
2. A detailed description of the goods or services to be purchased, including quantity, size, color and so forth.
3. The unit price and total cost of goods or the price of services to be provided.
4. Name of the department requesting the purchase and to who the purchase will be charged.
5. Account to be charged, including the number.

D. AMENDED PURCHASE ORDER; CHANGE ORDER

1. When additional funds are needed for the purchase of goods or services for which a purchase order has already been issued, and if the change increases the total cost by more than 10%, but no more than \$20,000, the Department head/Division head must complete a purchase requisition, which details the need for the additional funds. The requisition then follows the same procedure as the original requisition. Upon approval of the Mayor and Comptroller, an amended purchase order is issued. If a change order increases the total cost of a purchase to more than \$20,000, the purchase must be approved by the City Council.

2. No purchase order or contract issued pursuant to the bidding procedure herein shall be amended to increase or decrease the cost of a contract, which has been approved by the City Council, by 10% or more, not to exceed \$20,000 unless the amendment is also approved by the City Council. No officer or employee of the City shall knowingly authorize a change order in any contract to increase or decrease the cost of a contract by \$20,000 or more at the time of completion by 30 days or more, without a determination in writing by the Department head/Division head responsible for oversight of the contract performance by the contractor, that the circumstances said to necessitate the change were not reasonably foreseeable at the time the contract was signed or are in the best interest of the City, which written determination shall be preserved in a permanent contract file that is open to the public.

E. WRITTEN AGREEMENTS/CONTRACTS

Commitments for some arrangements and services cannot always be placed solely on a purchase order without the supplement of a written contract which is signed by both parties.

F. COMPUTER PURCHASE

Purchases of computer hardware or software must first be approved by Information Services. It is imperative that computer purchases be compatible with City of Danville equipment and have the capacity for networking. Software is purchased, when possible, with licenses for multiple stations. Information Services maintains a bid list of approved vendors and can provide current specifications and advise whether the hardware and/or software are adaptable and compatible. Time taken consulting with Information Services before purchase will ensure smooth implementation after delivery.

G. RECEIPT OF GOODS AND SERVICES

The requesting department is responsible for receiving and inspecting goods and services ordered. It is necessary to check all boxes and packages against the shipper's manifest, inspect the shipment for damages, check items with the supplier's packing list and compare with the receiving department's purchase order. Any discrepancies in the order or defects in the goods shall be recorded and filed with the Comptroller's office. The Comptroller and Department Head should confer regarding the course of action to be taken to resolve discrepancies or defects, which are found.

H. PAYMENT OF VOUCHERS

Vouchers and invoices, along with all corresponding documentation, shall be submitted to the Accounts Payable Administrator for payment, as soon as goods and services have been satisfactorily received. Documentation to be submitted shall include, but is not limited to receipts, packing slips, shipping tickets, charge slips, shipper's manifest and the pink copy of the purchase order. When partial payment of a purchase order is being made, the department must submit a photocopy of purchase order, with the notation that it is a partial payment. When final payment of any purchase order is made, the pink copy of the purchase order must be submitted

2. Property damage limits are \$500,000 each occurrence and \$500,000 aggregate or combined single limit for bodily injury and property damage of \$1,000,000.
3. Automobile liability for comprehensive form, owned, hired, non-owned, bodily injury is \$250,000 each person and \$500,000 each accident.
4. Automobile liability property damage limit is \$1,000,000 each accident.
5. Bodily injury and property damage combined is \$500,000.
6. Worker's Compensation employers liability limits for coverage A is statutory and for coverage B is \$100,000 each accident.

The Mayor and the City Comptroller may require greater insurance limits in contracts involving hazardous exposure to the contractors or vendors or to its employees and agents, to the City or to its employees and agents, or to the general public. The Comptroller, with the written authorization of the Mayor, may reduce the limits set forth or entirely waive insurance coverage in small contracts with the City.

SECTION VII - SALE OF PERSONAL PROPERTY

Tangible city property, including equipment, vehicles, supplies, tools or any other property appearing on City of Danville property lists may be sold only through sealed bids, ebay, State of Illinois auction page or public auction and only with the approval of the City Council, as provided by ordinance. Any other means of disposition of property must be approved by the City Council on a case by case basis.

SECTION VIII - BUDGET AMENDMENTS AND LINE ITEM TRANSFERS

Budget amendments in the Annual Budget shall be made from time to time as hereinafter provided:

- A. The City Comptroller shall review budget not less than once per month to determine if any budget amendments are advisable.
- B. Each Department is given a budget that is approved by the City Council. It is the responsibility of the Department head/Division head to stay within the approved

SECTION X - AFFIRMATIVE ACTION

CITY OF DANVILLE AFFIRMATIVE ACTION REQUIREMENTS
SECTION 95.15

Pursuant to the Human Relations Ordinance, Section 95.15 of the Chapter 95 of the Code of Ordinances of Danville, Illinois, every person or firm that contracts for supplies, construction, equipment or services exceeding Twenty Thousand Dollars (\$20,000) must submit an Employer Certificate of Compliance Report Form (ECCR Form), as a written commitment to the City of Danville Affirmative Action Requirements.

Once the ECCR Form has been approved by the Human Relations Department, you will be issued a Certificate of Compliance, which will include an EEO Certification Number. That number will identify the firm (business) in the contract compliance monitoring system as eligible to conduct business with the City. The Certificate of Compliance shall be valid for one year. Therefore, to renew your certificate, you must complete and submit a renewal form to Human Relations Department on an annual basis. The ECCR Form and the ECCR Renewal Form can be obtained by calling the Human Relations Department at 217-431-2280.

Also, every person or firm that contracts for supplies, construction, equipment or services exceeding Twenty Thousand Dollars (\$20,000) must have a written sexual harassment policy. The policy must include the elements that are outlined in the Human Relations Ordinance under Section 95.15 B of the Affirmative Action Requirements.

For additional information regarding the City of Danville Affirmative Action Requirements, please call the Human Relations Department at 217-431-2280.

Glossary

Definitions of terms

Accounting System - The total structure of records and procedures which identify, record, classify, summarize, and report information on the financial positions and results of operations of a government.

Accrual Basis of Accounting - The method of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADA - See Americans With Disabilities Act.

Americans with Disabilities Act (ADA) - This federal act gives civil rights protections to individuals with disabilities, similar to those provided to individuals on the basis of race, sex, national origin, and religion.

Annexation - The incorporation of additional territory within the domain of the City,

Appropriation - An authorization made by the Mayor and Council that permits City departments to make expenditures of governmental resources for specific purposes within a specific time frame.

Assessable Base - The total value of all real and personal property in the City which is used as a basis for levying taxes. Tax exempt property is excluded from the assessable base.

Assessed Valuation - The current market value of real estate as determined by the Department of Assessments and Taxation.

Balanced Budget - A budget in which revenues equal expenditures.

Bond - A written promise to pay a designated sum of money (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the Operating Budget, these payments are identified as debt service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Anticipation Notes - Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the *bond issue to which they are related*.

Bonds Issued - Bonds sold,

Bond Rating - A rating from a schedule of grades indicating the probability of timely repayment of principal and interest on bond issued.

Budget - A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures to fund City services in accordance with adopted policy.

Budget Amendment (Reappropriation) - Statutory action to continue the availability, whether for the same or different purposes, of all or part of the unobligated portion of a budget into the next fiscal year.

Budget Amendment Ordinance (Reappropriation Ordinance) - Changes made to the appropriation ordinance during the fiscal year to reflect encumbered amounts added to the current budget from the prior fiscal year.

Budget Year - The fiscal year for which the budget is being considered, that is, the fiscal year following the current year.

CAFR - See Comprehensive Annual Financial Report.

Capital Budget - The annual adoption by the Mayor and Council of project appropriations. Project appropriations are for the amount necessary to carry out a capital project's expenditure plan, including multi-year contracts for which a total appropriation covering several years' planned expenditures may be required.

Empowerment - A managerial style which places emphasis on decentralized problem-solving in an effort to allow employees and citizens who are affected by policy decisions to participate in the decision-making process.

Encumbrance - A firm commitment to pay for future goods and services, formally documented with a contract or agreement that may extend over more than one budget year. Both encumbrances and planned expenditures on a project must fit within an agency's appropriation.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's enterprise funds include the Harrison Park, Sewer Fund, Solid Waste Management Fund, Danville Mass Transit and Storm Water Management.

Expenditure - The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate an obligation. Where accounts are kept on an accrual or modified accrual basis, expenditures are recognized whether or not cash payments have been made. Where accounts are kept on a cash basis, they are recognized only when cash payments have been made.

Expense - The outflow of assets or the incurring of liabilities (or both) during a period as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.

Fees and Credits - Income from any billing for services or sale made by the City; for example, Sewer and Solid Waste Fees, registration fees, building permit fees, and licenses.

Financial Policy - Defines the City's financial policies with respect to revenues, spending, fund reserves, and debt management as these relate to government services, programs, and capital investment. Financial policy provides a set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - Any yearly accounting period, regardless of its relationship to a calendar year. The fiscal year for the City begins on May 1 of each year and ends on April 30 of the following year; it is designated by the calendar year in which it ends. For example, the fiscal year 2013 begins on May 1, 2012, and ends on April 30, 2013.

Fixed Assets - Assets of a long-term character which are intended to continue to be held and used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits - For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health, dental and life insurance.

Full Faith and Credit - A pledge of the City's taxing power to repay debt obligations.

Fully Funded Insurance - Refers to the City's participation in a fully funded insurance fund. The actual claim experience is monitored by a third party.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance - The cumulative difference between revenues and expenditures over the life of a fund. A negative fund balance is usually referred to as a deficit.

FY - See Fiscal Year.

GAAP - See Generally Accepted Accounting Principles.

GASB - See Governmental Accounting Standards Board.

General Obligation Bonds - Bonds that are backed by the full faith and credit of the issuing government.

General Fund - The general operating fund that is used to account for all financial resources except for those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and

higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be enacted by ordinance and those which may be enacted by resolution.

Other Charges - in a summary analysis of expense types, this refers to all expenses not included within specifically defined categorizations. For example, within the City's general fund, this category consists primarily of funding to Outside Agencies and transfers to/from other funds.

Outside Agency - An independent non-profit community organization working on behalf of the community that requests funding contributions from the City.

Per Capita - Per unit of population; by or for each person.

Performance Measurements - See Management Indicators.

Permanent Employee - An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's Administrative Wage Chart, Union and whose position is established by the Ordinance.

Personnel (Costs) - Expenditures which include salary costs for full-time, part-time, hourly, and contract employees, overtime expenses, and all associated fringe benefits.

Prior Year(s) - The fiscal year(s) immediately preceding the current year.

Program Area - A group of activities and/or work programs based primarily upon measurable performance.

Projections - Estimates of budget authority, outlays, receipts, or other budget amounts extending several years into the future. Projections are generally intended to indicate the budgetary implications of existing or proposed programs.

Property Tax - A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property taxes is given to the Mayor and Council.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of charge for them.

Receipts - Collections from the public, based on a government's exercise of its sovereign powers. Governmental receipts consist of receipts from taxes, court fines, gifts and contributions, and compulsory licenses.

Reimbursement - A sum (1) that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Repurchase Agreement - An agreement in which a governmental entity transfers cash to a broker dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings - The accumulated gains and losses of an enterprise fund to date, reduced by amounts transferred to permanent capital accounts.

Revenue - Monies received or collected by the City as income, including such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Anticipation Notes - Notes (sometimes called warrants) issued in anticipation of collection of non-tax revenues, retired after the collection of such revenues.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings from an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain mortgages on Enterprise Fund property.

Self-Insurance - Refers to the City's participation in a self insurance fund. Self insurance allows an organization to