



**CITY COUNCIL WORKSHOP
AGENDA
CITY COUNCIL CHAMBERS
02/13/2012
5:00 p.m.**

**UTILITY AND OTHER FUNDS FY13 BUDGET
&
UPDATE OF GENERAL FUND FY13 BUDGET**

A. CALL TO ORDER:

B. INTRODUCTION:

1. Agenda
2. Slide Presentation
3. Capital Projects Fund

C. PRESENTATION:

1. FY13 Budget Update
2. Other Funds
3. Electric Program Budget
4. Water/Wastewater Program Budget
5. Outside Agencies
6. Enterprise and Internal Service Funds
7. Special Revenue Funds
8. Culture and Recreation Funds

**AGENDA
CITY COUNCIL WORKSHOP
02/13/2012
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9. Debt Service Funds
10. Capital Improvement Funds
11. Funds Under Other Board Control

D. ADJOURNMENT:

Any individual with a disability requesting a reasonable accommodation in order to participate in a public meeting should contact the Accessibility Coordinator at least 48 hours in advance of the scheduled meeting. The Accessibility Coordinator can be reached in person at 400 S. Eagle Street, Naperville, IL., via telephone at 630-420-6725 or 630-305-5205 (TDD) or via e-mail at manningm@naperville.il.us. Every effort will be made to allow for meeting participation.



CITY OF NAPERVILLE



**Update of General Fund FY13 Budget
FY13 Budget – Utility and Other Funds
Workshop**

Municipal Center – Council Chambers
February 13, 2012
5:00 P.M.

	<u>Start Time</u>
1. Call to Order/ Opening Comments	5:00 p.m.
2. Financial Gap Update	5:10 p.m.
3. Electric Budget	5:20 p.m.
4. Water/Wastewater Budget.....	5:35 p.m.
5. Outside Agencies.....	5:50 p.m.
6. Funds Under Other Board Control	6:00 p.m.
(Questions Only)	
7. Enterprise & Internal Service	6:15 p.m.
8. Special Revenue	
9. Culture & Recreation	
10. Debt Service	
11. Capital Improvement	
12. Wrap Up and Next Steps	7:15 p.m.

**FY13 Budget -
Update General Fund
Utility and Other Funds**

**City Council Workshop
February 13, 2012**

Workshop – Agenda

- Call to Order/Opening Comments
- Workshop Schedule
- Financial Gap Update – General Fund
 - Electric Fund
 - Water/Wastewater Fund
 - Outside Agencies
 - Funds Under Other Board Control
 - Enterprise & Internal Service Funds
 - Special Revenue Funds
 - Culture & Recreation Funds
 - Debt Service Funds
 - Capital Improvement Funds
- Wrap Up and Next Steps

FY13 Budget Workshop Schedule

- FY12 Update and Revenue Outlook 9/13/11
- 5 Year Plan and Tax Levy 10/24/11
- General Fund FY13 Budget 12/12/11
- Capital Improvement Program (CIP) 1/23/12
- **Utility and Other Funds** 2/13/12
- Budget Update at SECA Workshop 3/12/12

Financial Gap Update

General Fund FY13 Proposed Budget Summary

(in \$ Millions)

January Workshop Projection

FY12 Fund Balance Updates

Lower winter operation costs

FY13 Budget Updates

Lower road salt purchases

February Workshop Projection

FY13 Proposed		
Revenue	Expenditure	Budget Gap
110.5	110.9	0.4
0.20		-0.20
	-0.20	-0.20
110.7	110.7	0.0

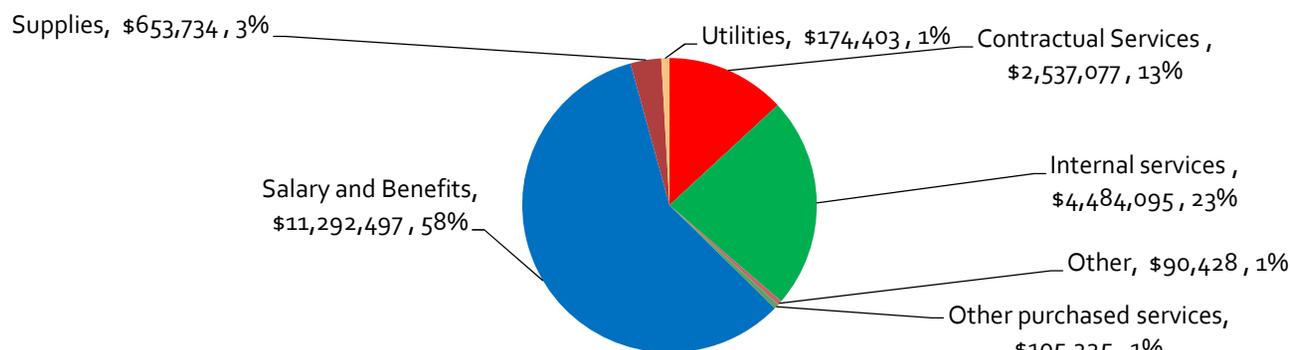
The Budget is Balanced!

Open FY13 Operating Budget Items

- Ogden Avenue Grant Program
 - \$50,000 in budget
- Fire Training Supplies
 - \$60,000 in budget
- Reduce wage assumption for unsettled contracts
 - From 2% to 1% reduce expenditures by \$140,000
- Add \$5,000 to Bassett training expenditure

- Net release of \$135,000 will be a transfer to CIP to reduce the need for borrowing.

Electric Utility Summary



BUDGET CHANGES	
FY11-12 Budget	\$ 19,033,662
FY12-13 Budget	\$ 19,337,460
Total Increase	\$ 303,798

Purchased Power FY13 Proposed	\$ 100,565,100
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INCREASE/DECREASE ELEMENTS
City Directed

Salary and benefits	\$ 281,976
Salary and benefits safety transfer	\$ (152,589)
Workers Compensation	\$ (5,590)
Auto Liability	\$ (2,809)
General Liability	\$ 511
IT Replacement	\$ (15,000)
Finance	\$ 214,845
Internal services	\$ 151,758
Internal services safety transfer	\$ 152,589

Department Directed	
Contractual services	\$ (338,117)
Tree trimming	\$ 16,224
Total Increase	\$ 303,798

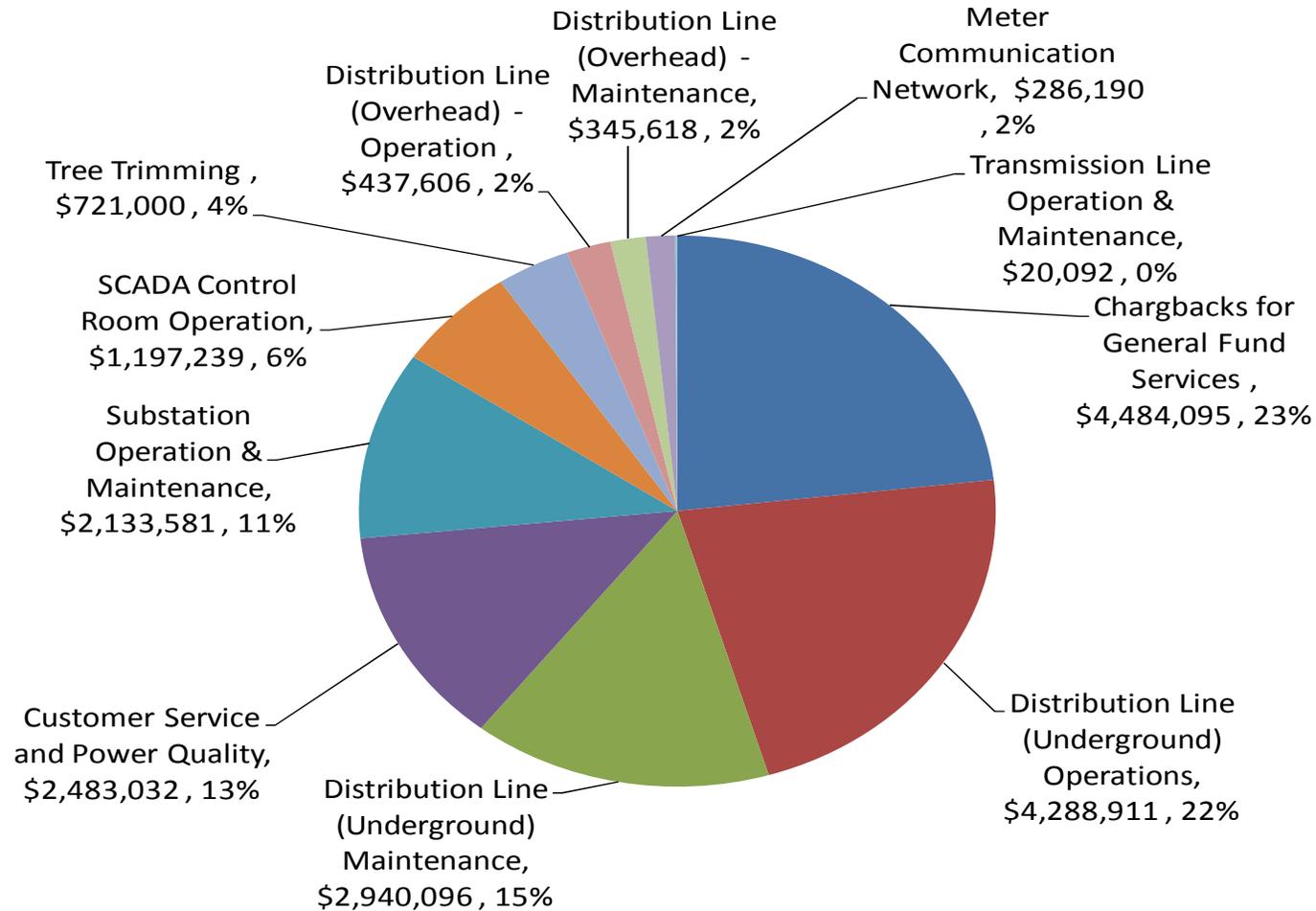
DPU-E	Actual			Adopted Budget	Proposed Budget
	FY09	FY10	FY11	FY12	FY13
Administration *	5.88	5.88	5.00	4.50	3.00
Support Services	9.00	9.00	9.00	8.00	8.00
Engineering	32.53	32.00	32.00	32.00	32.00
Distribution	51.63	51.00	51.00	51.00	51.00
Supply & Control	23.00	23.00	23.00	23.00	23.00
TOTALS	122.04	120.88	120.00	118.50	117.00

* Transfer of Safety Personnel from Electric to CMO for FY 13

- Highlights**
- * Draft Rate study completed that indicated 0% increase for FY 12 & FY 13.
 - * In FY12, began maintaining City street lights in collaboration with DPW.
 - * Reduced overtime substantially by minimizing use of outside contractors.
 - * Maintain just over four-year cycle for trimming trees near overhead power lines.
 - * Maintain high level of reliability and a low System Average Interruptible Duration Index (SAIDI) for customers throughout the community.
 - * Complete the replacement of all electric meters by fourth quarter of calendar 2012.

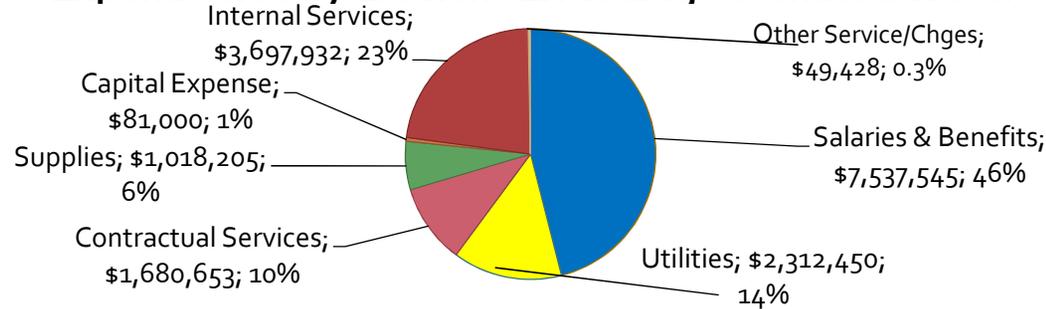
Electric Utility - Service Based Budget

DPU-Electric Program Budget FY 12-13 Excluding Purchased Power
\$19,337,460



Water/Wastewater Summary

Expenditures by Element Excluding Purchased Water



BUDGET CHANGES	
FY11-12 Budget	\$ 16,904,125
FY12-13 Budget	\$ 16,377,213
Total Variance	\$ (526,912)
Purchased Water	\$16,747,000

INCREASE/DECREASE ELEMENTS	
City Directed	
Salary and Benefits	96,452
Salary and Ben-Safety Transfer	(101,498)
Salary and Ben-% Capital Labor	319,802
Workers Compensation	(44,394)
Auto Liability	746
General Liability	(42,259)
Vehicle Replacement	279,300
Vehicle Services	19,580
IT Replacement	(17,644)
Safety & Training	139,263
Internal Services	(1,152,000)
Department Directed	
Supplies	(90,868)
Utilities	(49,659)
Other	116,267
Total Variance	(526,912)

	Actual FY09	Actual FY10	Actual FY11	Adopted Budget FY12	Proposed Budget FY13
PUBLIC UTILITIES-W FTE's					
Administration *	6.38	6.38	6.00	3.50	2.00
Water Supply & Reclam.	30.58	30.17	29.48	29.00	29.00
Water Distrib. & Collect.	46.27	44.59	44.09	40.00	40.00
Civil Engr/Constr. Mgt.	13.79	13.79	13.00	11.00	11.00
TOTALS	97.02	94.93	92.57	83.50	82.00

* Transfer of Safety & Training staff to CMO -- 1.5 FTE reduction for FY13

Highlights:

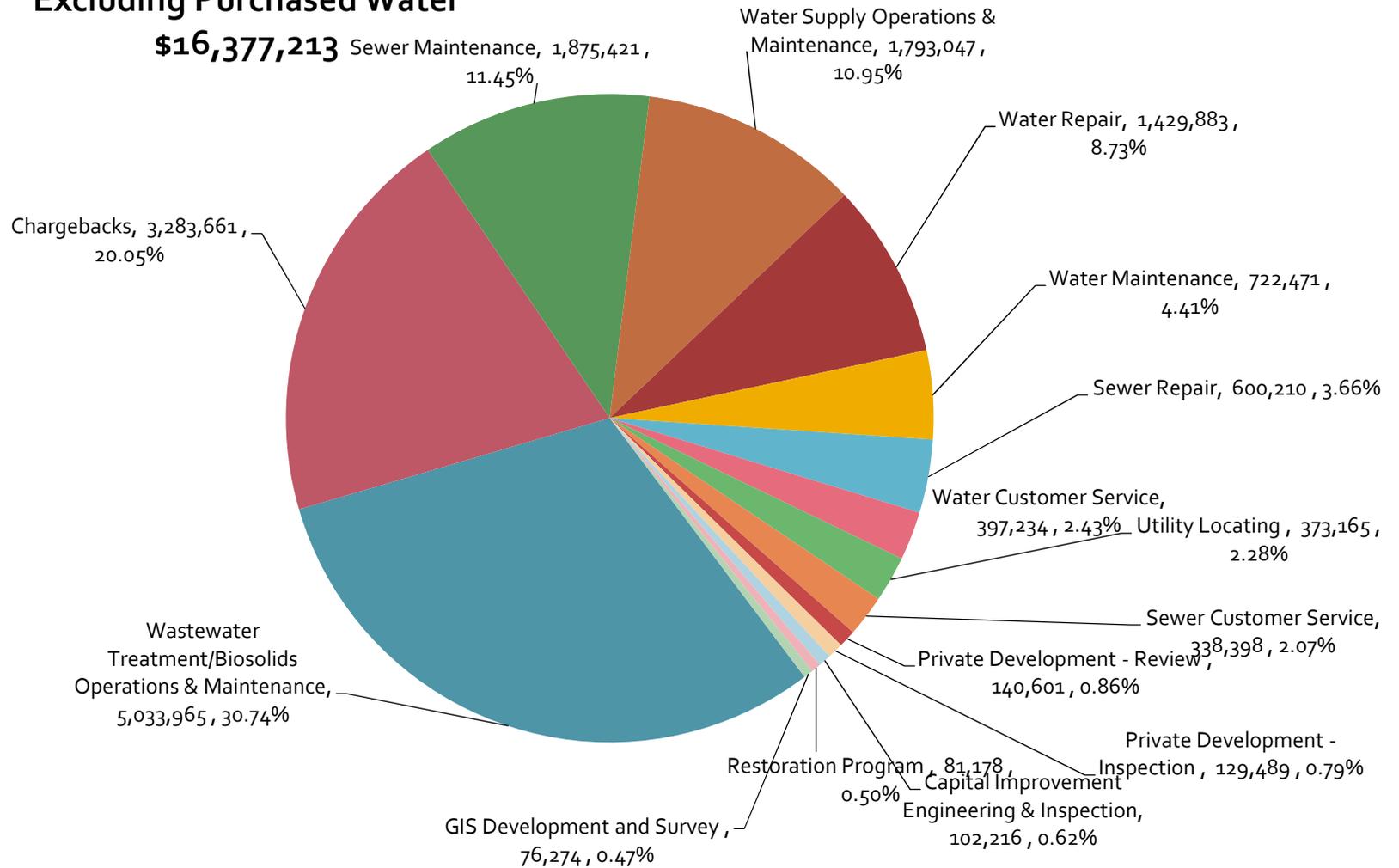
- * Increase in maintenance work versus capital work planned resulting in lower salary & benefits transfer to capital thus higher O&M salary & benefits costs
- * Worker's Compensation and General Liability reduction due to improved safety record -- No worker's compensation claims in calendar 2011
- * Increase in purchased water cost by 30%
- * Reduction in energy consumption due to new and more efficient equipment at Springbrook Water Reclamation Center -- \$50,000 annual savings
- * No vehicles replaced in FY12; 3 vehicles to be replaced in FY13 including \$120,000 for TV van
- * Internal Services chargeback reduction due to the elimination of the PBO charge (\$356,498) and a \$(454,765) in the Finance charge due to reallocation based on level of service currently provided.

Water/Wastewater Service Based Budget

DPU-Water and Wastewater Program Budget FY12-13

Excluding Purchased Water

\$16,377,213



Outside Agencies

(\$ in thousands)	<u>FY10</u>	<u>FY11</u>	<u>Budget FY12</u>	<u>Proposed FY13</u>	
NCTV (PEG funds)	307	336	276	291	City funds employee benefits (in-kind) of \$30k
NCTV Additional Request	123	123	123	123	City fund above PEG flat with FY12
Naperville Development Partnership					
General Fund	97	97	97	99	2% increase
Utilities	97	97	97	99	2% increase
Naperville Development Partnership (Hotel/Motel Tax)	467	467	467	476	\$45K above 34.5% hotel/motel tax
Naperville Creamery Rent	29	30	8	0	Creamery dissolved

Funds Under Other Board Control

(\$ in thousands)	<u>Beginning Fund/Cash Balance</u>	<u>Property Tax</u>	<u>Other Revenues</u>	<u>Total Revenue</u>	<u>Cash Expenditures</u>	<u>Ending Fund/Cash Balance</u>
<u>Naper Settlement Fund</u>						
Proposed FY13	183	2,757	805	3,562	3,662	83
<u>Naperville Public Library</u>						
Proposed FY13	674	13,211	1,298	14,509	15,183	0
<u>Library Capital Reserve</u>						
Proposed FY13	500		25	25	525	0
<u>Library Gift Memorial Fund</u>						
Proposed FY13	18		3	3	21	0
<u>Library Povinelli Endowment Fund</u>						
Proposed FY13	10		0	0	0	10

Funds Under Other Board Control (Cont.)

(\$ in thousands)	<u>Beginning Fund/Cash Balance</u>	<u>Property Tax</u>	<u>Other Revenues</u>	<u>Total Revenue</u>	<u>Cash Expenditures</u>	<u>Ending Fund/Cash Balance</u>
<u>E911 Surcharge Fund</u>						
Proposed FY13	0		1,900	1,900	1,900	0
<u>Federal Drug Forfeiture Fund</u>						
Proposed FY13	170		95	95	95	170
<u>State Drug Forfeiture Fund</u>						
Proposed FY13	217		195	195	195	217
<u>Foreign Fire Insurance Fund</u>						
Proposed FY13	439		162	162	237	364
<u>Test Track Fund</u>						
Proposed FY13	0		45	45	45	0
<u>Firefighter's Pension Fund</u>						
Proposed FY13	100,568	4,688	2,918	7,606	4,905	103,269
<u>Police Pension Fund</u>						
Proposed FY13	102,625	4,317	3,699	8,016	4,476	106,165

Enterprise and Internal Service

(\$ in thousands)

	<u>Beginning Fund/Cash Balance</u>	<u>Other Revenues</u>	<u>Cash Expenditures</u>	<u>Transfer Out/(In)</u>	<u>Ending Fund/Cash Balance</u>
<u>Burlington Fund</u>					
Proposed FY13	2,669	2,355	2,354		2,670
Projected FY12	2,208	2,294	1,833		2,669
FY11 Actual	2,249	2,312	2,353		2,208
FY10 Actual	2,106	2,437	2,294		2,249

- Revenues and expenditures relate to maintenance and operation of commuter lots.
- Increase in expenditures in FY13 is supported by the approved CIP program and primarily driven by parking lot maintenance.
- FY11 expenditure includes \$1 million for DuPage Children's Museum.
- Cash Balance includes the Cash funds in the daily parking machines

Fleet Services Fund

Proposed FY13	349	3,683	3,973		59
Projected FY12	486	3,681	3,818		349
FY11 Actual	290	4,063	3,867		486
FY10 Actual	693	3,221	3,624		290

- Revenue represents charges to departs sufficient to cover full cost of annual service.

Information Technology Replacement Fund

Proposed FY13	1,361	1,832	2,342		851
Projected FY12	1,300	1,801	1,740		1,361
FY11 Actual	1,060	1,777	1,537		1,300
FY10 Actual	1,357	1,788	1,485	600	1,060

- Revenue represents charge to departs to cover annual service and future replacement.

Enterprise and Internal Service (Cont.)

(\$ in thousands)

	<u>Beginning Fund/Cash Balance</u>	<u>Other Revenues</u>	<u>Cash Expenditures</u>	<u>Transfer Out/(In)</u>	<u>Ending Fund/Cash Balance</u>
<u>Self Insurance Fund</u>					
Proposed FY13	3,825	20,329	20,518	1,450	2,186
Projected FY12	3,410	20,491	19,730	346	3,825
FY11 Actual	1,932	19,057	17,233	346	3,410
FY10 Actual	1,379	18,153	17,854	-254	1,932

- Revenue primarily represents charges to departments to fund annual insurance costs.
- Revenue includes employee health care contribution of 20%, or contractual agreement
- FY13 transfer out for \$1.1 million to General Fund for gap closure (Oct Workshop).
- Reserve requirement \$ 2 million.

Vehicle Replacement Fund

Proposed FY13	8,838	422	1,110	-1,008	9,158
Projected FY12	9,174	372	874	-166	8,838
FY11 Actual	9,441	556	823		9,174
FY10 Actual	13,424	497	3,060	1,420	9,441

- Transfer in for FY12 and FY13 represents charges to department operating budgets to fund planned replacements.
- Revenue represents investment income on reserve and vehicle sales revenue.
- FY10 excess fund balance of \$1.4 mil was transferred to General Fund for gap closure.
- Reserve requirement is 25% of fleet value, roughly \$32 million or \$8 million.
- After audit, any excess reserve will be used to fund FY14 replacements.

Special Revenue

(\$ in thousands)	<u>Beginning Fund/Cash Balance</u>	<u>City Funding</u>	<u>Other Revenues</u>	<u>Total Revenue</u>	<u>Cash Expenditures</u>	<u>Transfer Out/(In)</u>	<u>Ending Fund/Cash Balance</u>
<u>ARRA FED Grants Fund</u>							
Proposed FY13	25		121	121	121		25
Projected FY12	25		269	269	269		25
FY11 Actual	0		785	785	760		25
FY10 Actual	0		152	152	152		0
- Fund balance represents Greener Business Revolving Loan Program							
- FY13 is final grant activity as award closes in September 2012.							
<u>Community Development Block Grant</u>							
Proposed FY13	1,019		417	417	1,436		0
Projected FY12	591		433	433	5		1,019
FY11 Actual	174		609	609	242	-50	591
FY10 Actual	0		334	334	160		174
- Ending balance represents the amount HUD has made available to the City to fund CDBG projects.							
- FY13 expenditures includes reprogrammed money from program years 2009, 2010, 2011 and 2012.							
- FY13 expenditures include infrastructure projects in addition to community grants.							
<u>General Trust Agency Fund</u>							
Proposed FY13	0		120	120	0	0	120
Projected FY12	-187		128	128	0	-59	0
FY11 Actual	-81		194	194	0	300	-187
FY10 Actual	1,178		141	141	0	1,400	-81

Culture & Recreation

(\$ in thousands)

	Beginning Fund/Cash Balance	City Funding	Other Revenues	Total Revenue	Cash Expenditures	Transfer Out/(In)	Ending Fund/Cash Balance
<u>Millennium Carillon Fund</u>							
Proposed FY13	217		60	60	116	0	161
Projected FY12	160		62	62	112	-107	217
FY11 Actual	94		61	61	125	-130	160
FY10 Actual	196		65	65	92	75	94

- In FY13 there is sufficient fund balance to pay annual maintenance, so no SECA application has been filed.
- There may be sufficient balance available to fund FY14 as well.
- Transfer in FY10 included the pay off of the Carillon loan balance (\$200K from this fund).

Special Events Cultural Amenities Fund

Proposed FY13	347		2,285	2,285	2,225	42	365
Projected FY12	399		2,215	2,215	2,117	150	347
FY11 Actual	306		2,157	2,157	1,892	172	399
FY10 Actual	1,162		2,881	2,881	2,331	1,406	306

- Reserve balance requirement of \$200,000.
- FY13 grant funding budget is \$230K higher than FY12, and an additional \$165K of fund balance is available.
- Transfer in FY10 includes pay off of Carillon loan balance (\$1 million from this fund).

Debt Service

(\$ in thousands)

	Beginning Fund/Cash Balance	Property Tax	Other Revenues	Total Revenue	Cash Expenditures	Ending Fund/Cash Balance
<u>Debt Service Fund</u>						
Proposed FY13	1,397	11,447	362	11,809	11,732	1,474
Projected FY12	1,322	9,790	360	10,150	10,075	1,397
FY11 Actual	1,093	8,998	450	9,448	9,219	1,322
FY10 Actual	1,441	8,321	196	8,517	8,865	1,093

- Fund holds property tax revenue until debt service payments are due.
- Other revenue represents investment income on balances and Build America Bond Rebates.
- Fund balance represents the accumulated prior year investment income.
- Capital funding plan already includes use of \$500K of fund balance.
- At conclusion of audit, up to an additional \$1 million maybe available to reduce borrowing needs.

Downtown Parking

Proposed FY13	2,724		1,027	1,027	224	3,527
Projected FY12	1,766		1,184	1,184	226	2,724
FY11 Actual	954		1,042	1,042	230	1,766
FY10 Actual	235		1,010	1,010	291	954

- Other Revenue represents the additional 1 1/2% downtown food and beverage tax revenue.
- Expenditures represent debt service.
- Fund balance will be used to fund 2/3rds share of future parking decks.

Debt Service (Cont.)

(\$ in thousands)	Beginning Fund/Cash Balance	Property Tax	Other Revenues	Total Revenue	Cash Expenditures	Ending Fund/Cash Balance
<u>Special Service Area 21 - Van Buren Parking Deck</u>						
Proposed FY13	1,028	150	27	177	471	734
Projected FY12	892	210	28	238	102	1,028
FY11 Actual	749	270	48	318	175	892
FY10 Actual	712	270	34	304	267	749
<u>Special Service Area 23 - Naper Main</u>						
Proposed FY13	0	215		215	215	0
Projected FY12	0	79		79	79	0
FY11 Actual	0	150		150	150	0
FY10 Actual	0	57		57	57	0

- Levy full amount of Debt service but collection is limited to 40% EAV.
- Difference is funded from Debt Service Fund.

Capital Improvement

(\$ in thousands)

	<u>Beginning Fund/Cash Balance</u>	<u>Tax</u>	<u>Other Revenues</u>	<u>Total Revenue</u>	<u>Cash Expenditures</u>	<u>Transfer Out/(In)</u>	<u>Ending Fund/Cash Balance</u>
<u>Fair Share Assessment Fund (Impact Fees)</u>							
Proposed FY13	390			0	0		390
Projected FY12	481			0	91		390
FY11 Actual	452		29	29	0		481
FY10 Actual	3,939		186	186	3,673		452
- Impact fee program was eliminated.							
- Return of remaining balance is being investigated.							
<u>Capital Projects Fund</u>							
Proposed FY13	536		30	30	567		-1
Projected FY12	516		1,196	1,196	3,403	-2,227	536
FY11 Actual	1,465		1,783	1,783	4,959	-2,227	516
FY10 Actual	914		2,498	2,498	3,385	-1,438	1,465
- Paperwork inadvertently excluded from workshop materials, included at end of presentation slides.							
- Transfers in from General Fund fund CIP previously supported by impact fees.							
- Fund balance is being used for FY13 unfunded CIP projects.							
<u>Water Street Tax Increment Financing Fund</u>							
Proposed FY13	538	135	5	140	103		575
Projected FY12	403	130	8	138	3		538
FY11 Actual	257	138	11	149	3		403
FY10 Actual	120	131	9	140	3		257

Capital Improvement (Cont.)

(\$ in thousands)

	Beginning Fund/Cash Balance	Tax	Other Revenues	Total Revenue	Cash Expenditures	Transfer Out/(In)	Ending Fund/Cash Balance
<u>Motor Fuel Tax</u>							
Proposed FY13	2,462	2,015	5,340	7,355	11,100	-1,300	17
Projected FY12	2,544	2,015	4,248	6,263	8,140	-1,795	2,462
FY11 Actual	2,026	2,028	4,841	6,869	9,024	-2,673	2,544
FY10 Actual	1,403	656	3,748	4,404	4,481	-700	2,026
<ul style="list-style-type: none"> - Transfers in are from the General Fund and supported through the operating budget. - Some CDBG funding may be available for projects in FY13 - Expenditures approved in CIP Budget. 							
<u>Road and Bridge Fund</u>							
Proposed FY13	219	430	847	1,277	1,495		1
Projected FY12	433	430	811	1,241	1,455		219
FY11 Actual	571	418	795	1,213	1,351		433
FY10 Actual	852	428	783	1,211	1,492		571
<ul style="list-style-type: none"> - Expenditures approved in CIP Budget. 							
<u>Special Service Area 22/24 - Downtown Maintenance and Marketing</u>							
Proposed FY13	490	783	277	1,060	2,168	-926	308
Projected FY12	642	793	274	1,067	2,149	-930	490
FY11 Actual	507	794	359	1,153	1,950	-932	642
FY10 Actual	245	786	309	1,095	1,778	-945	507

Wrap Up and Next Steps

- Brief Budget Update at March 12, 2012 Workshop

CAPITAL PROJECTS FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	<u>Actual</u> <u>2010-11</u>	<u>Estimated</u> <u>2011-12</u>	<u>Budget</u> <u>2012-13</u>
Revenues			
Net investment income (loss)	227,095	42,370	30,000
Intergovernmental	1,300,493	940,000	-
Fees	255,938	214,000	-
Total revenues	<u>1,783,526</u>	<u>1,196,370</u>	<u>30,000</u>
Expenditures			
Professional services	-	-	-
Capital outlay	4,958,866	3,402,676	566,896
Total expenditures	<u>4,958,866</u>	<u>3,402,676</u>	<u>566,896</u>
Excess (deficiency) of revenues over expenditures	<u>(3,175,340)</u>	<u>(2,206,306)</u>	<u>(536,896)</u>
Other financing sources (uses)			
Transfers in	2,227,000	2,227,000	-
Sale of capital assets	-	-	-
Total other financing sources (uses)	<u>2,227,000</u>	<u>2,227,000</u>	<u>-</u>
Net change in fund balance	(948,340)	20,694	(536,896)
Fund balance, May 1	<u>1,464,542</u> (a)	<u>516,202</u> (a)	<u>536,896</u> (b)
Fund balance, April 30	516,202 (a)	536,896 (b)	0 (b)
Less: reserve for encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved fund balance, April 30	<u>516,202</u>	<u>536,896</u>	<u>0</u>

Note:

- (a) Audited numbers
- (b) Estimated numbers

FY13 Budget Update

**CITY OF NAPERVILLE
MEMORANDUM**

DATE: February 3, 2012

TO: Mayor and City Council

FROM: Karen DeAngelis, Director of Finance

SUBJECT: General Fund FY13 Gap Update

PURPOSE:

The purpose of this memorandum is to provide the Mayor and City Council with an updated view of the projected FY13 General Fund Financial Gap.

BACKGROUND:

City Council budget discussions begin in September and continue through March. A series of six Workshops are held which allow Council to consider various aspects of the municipal budget. As the Workshops progress the budget view is refined based on the prior workshop discussions as well as updated for any changes in the current fiscal year financial projection or changes in information related to the new budget year. The General Fund FY13 proposed expenditure budget was presented at the December 12, 2011 workshop and adjustments were discussed and presented during the subsequent gap update discussions. As of the conclusion of the January workshop the financial gap was projected at \$0.4 million.

DISCUSSION:

FY12 Update

Last month the revenue estimates were already refined to reflect improvements and sales tax and permit revenue. In addition the remaining revenue cushion was released and included in the projected fund balance available for use in covering part of the FY13 budget gap. Sufficient savings had also been identified to cover all of the productivity challenge for FY12, and staff projected expenditures to be in line with budget. Given the continuing mild weather, staff is now projecting winter operation savings of \$200,000 primarily from lower contracted snow plowing costs. This savings will add an additional \$200,000 to the fund balance available to help fund the FY13 budget gap. The total fund balance we will be using to help balance FY13 will be \$1.85 million.

FY13 Budget Update

The mild winter this year is expected to result in a large stock pile of remaining salt available for next winter. To reflect this, staff is reducing the FY13 budget for road salt purchases by 3,100 tons, or \$200,000.

CONCLUSION:

The FY13 General Fund budget gap is now closed! The mild winter is projected to save the city a total of \$400,000 in lower road salt and snow plowing costs. These savings will be realized

over the two fiscal years, but the total savings covers what was left of the FY13 General Fund budget gap.

ATTACHMENTS:

General Fund FY13 Proposed Budget Summary

General Fund FY13 Proposed Budget Summary

(in \$ Millions)

January Workshop Projection

FY12 Fund Balance Updates

Lower winter operation costs

FY13 Budget Updates

Lower road salt purchases

February Workshop Projection

FY13 Proposed		
Revenue	Expenditure	Budget Gap
110.5	110.9	0.4
0.20		-0.20
	-0.20	-0.20
110.7	110.7	0.0
The Budget is Balanced!		

Other Funds

**CITY OF NAPERVILLE
MEMORANDUM**

DATE: February 3, 2012
TO: Mayor and City Council
FROM: Karen DeAngelis, Director of Finance
SUBJECT: Other Funds Budget Review

PURPOSE:

The purpose of this memorandum is to provide the Mayor and City Council with budget information to review each of the other funds for which the city maintains financial information.

BACKGROUND:

Council previously reviewed the high level budget information for the Library, Settlement and SSA funds during the tax levy workshop in October. In all cases the budget information presented here provides only additional detail, but is consistent with the information previously reviewed.

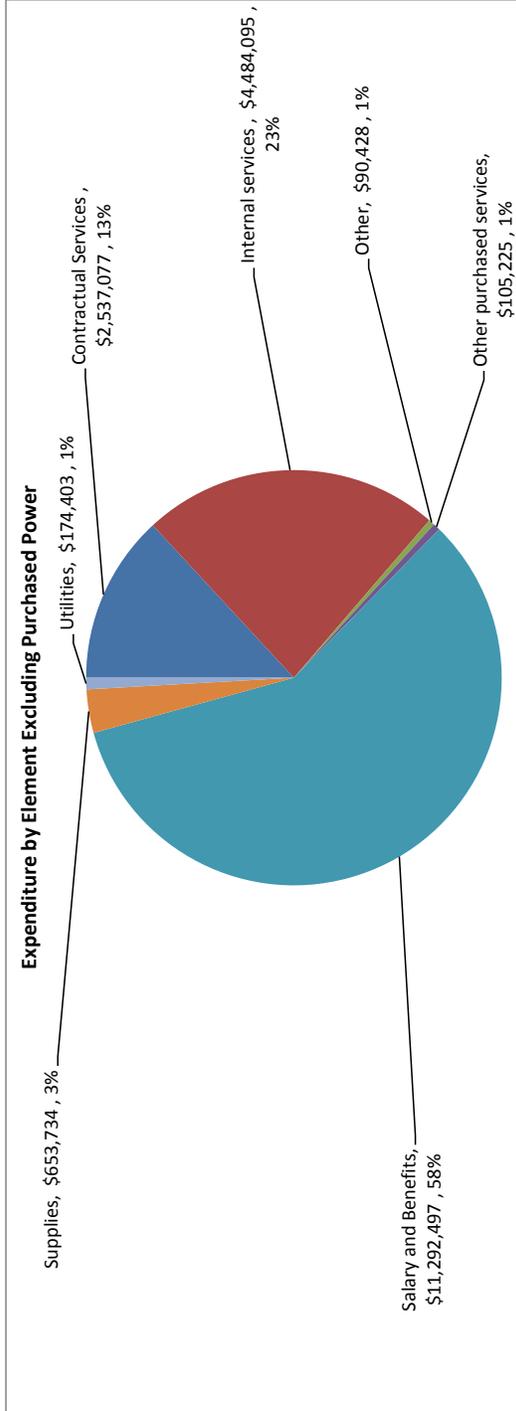
The other city funds have been grouped together in this presentation by type of fund. The budget information is shown in the factor analysis format used in prior years. For completeness, summary information is included for the Funds under other Board Control.

The Other Fund groups are as follows:

- Outside Agency Funds
- Enterprise & Internal Service Funds
- Special Revenue Funds
- Culture & Recreation Funds
- Debt Service Funds
- Capital Improvement Funds
- Funds under other Board Control

Electric

DPU-Electric



BUDGET CHANGES	
FY11-12 Budget	\$ 19,033,662
FY12-13 Budget	\$ 19,337,460
Total Increase	\$ 303,798
Purchased Power FY13 Proposed	\$ 100,565,100

INCREASE/DECREASE ELEMENTS	
City Directed	
Salary and benefits	\$ 281,976
Salary and benefits safety transfer	\$ (152,589)
Workers Compensation	\$ (5,590)
Auto Liability	\$ (2,809)
General Liability	\$ 511
IT Replacement	\$ (15,000)
Finance	\$ 214,845
Internal services	\$ 151,758
Internal services safety transfer	\$ 152,589
Department Directed	\$ (338,117)
Contractual services	\$ 16,224
Tree trimming	\$ 303,798
Total Increase	\$ 303,798

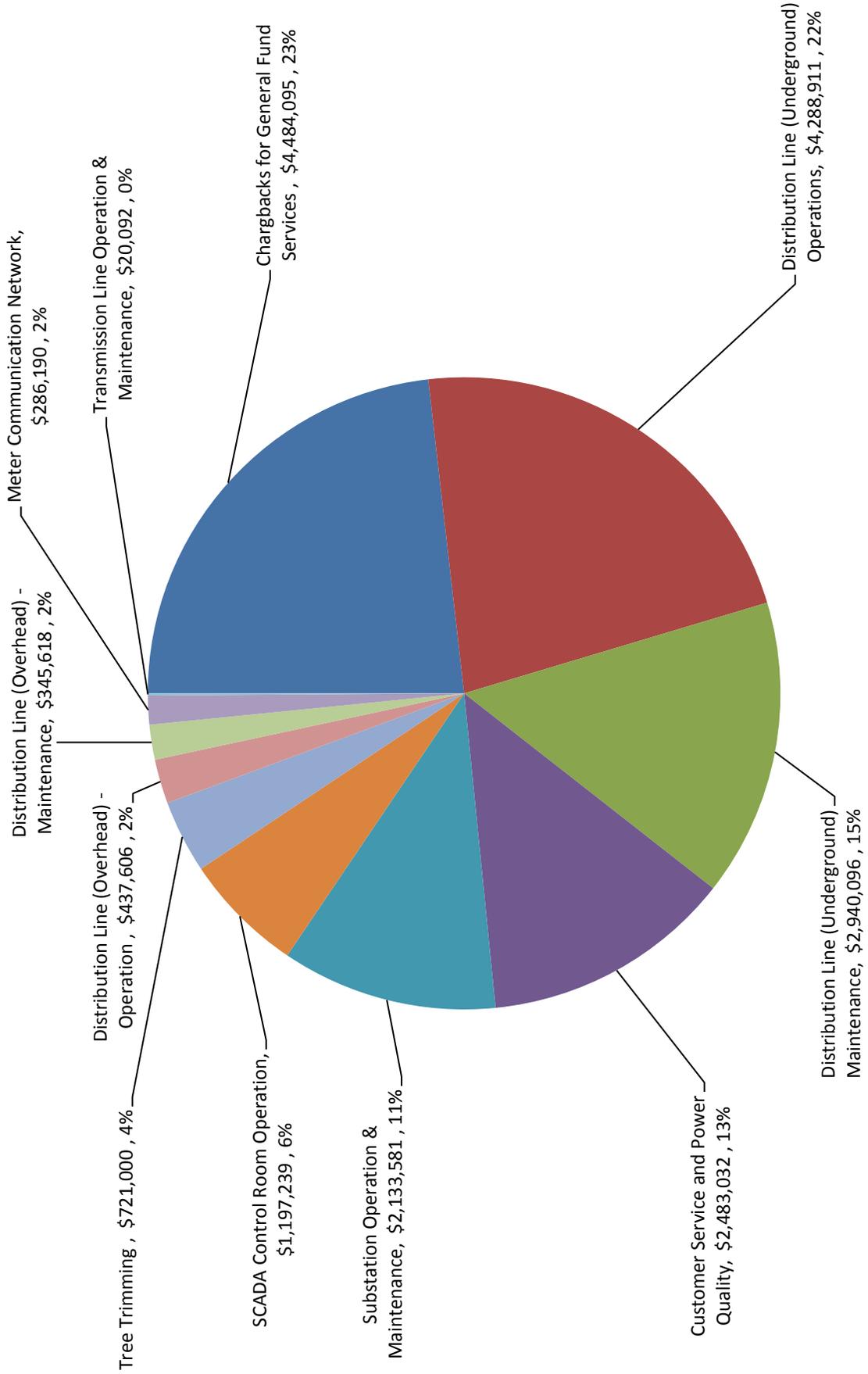
DPU-E	Actual			Adopted Budget		Proposed Budget	
	FY09	FY10	FY11	FY12	FY13	FY12	FY13
Administration *	5.88	5.88	5.00	4.50	3.00	3.00	3.00
Support Services	9.00	9.00	9.00	8.00	8.00	8.00	8.00
Engineering	32.53	32.00	32.00	32.00	32.00	32.00	32.00
Distribution	51.63	51.00	51.00	51.00	51.00	51.00	51.00
Supply & Control	23.00	23.00	23.00	23.00	23.00	23.00	23.00
TOTALS	122.04	120.88	120.00	118.50	117.00	118.50	117.00

* Transfer of Safety Personnel from Electric to CMO for FY 13

Highlights

- * Draft Rate study completed that indicated 0% increase for FY 12 & FY 13.
- * In FY12, began maintaining City street lights in collaboration with DPW.
- * Reduced overtime substantially by minimizing use of outside contractors.
- * Maintain just over four-year cycle for trimming trees near overhead power lines.
- * Maintain high level of reliability and a low System Average Interruption Duration Index (SAIDI) for customers throughout the community.
- * Complete the replacement of all electric meters by fourth quarter of calendar 2012.

**DPU-Electric Program Budget FY 12-13 Excluding Purchased Power
\$19,337,460**



	Actual FY 11	FY11 Actual Revenue	FY11-12 Budget	FY12-13 Budget
DPU- PROGRAM BUDGET FY 11-12	119,452,348	135,661,834	123,492,768	119,902,560
Purchased Power Supply Operations & Maintenance	101,679,687		104,459,104	100,565,100
Electric purchased for resale				
Chargebacks for General Fund Services	4,179,184		4,146,158	4,484,095
MAYOR/COUNCIL				
LEGAL				74,033
CITY MANAGER'S OFFICE				158,318
HUMAN RESOURCES				291,276
CITY CLERK				151,068
COMMUNITY RELATIONS				45,186
FINANCE				87,670
TED				1,690,494
DPU W/O PBO				169,899
PUBLIC BUILDINGS CHARGEBACKS				-
COMMUNICATIONS CHARGEBACKS				173,634
GARBAGE CONTRACT CHARGEBACK				474,785
HERBICIDE/MULCH				19,958
MOWING				3,382
COMMUNITY CONNECTIONS CHARGEBACK				12,230
SELF-INSURANCE				-
WATER/WASTEWATER UTILITY FUND:				
CIVIL ENGINEERING MANAGERS SECTION				21,933
CONSTRUCTION ENGINEERING SECTION				26,362
LOCATION & MAPPING SECTION				10,374
Subtotal:			3,051,102	3,410,602
TELEPHONE CHARGES				-
CPY & BINDING SERV/INTRNL				15,142
IT SERVICES				728,028
IT REPLACEMENT COST				273,444
VEHICLE REPLACEMENT COST				-
AUTO LIABILITY				27,555
GENERAL LIABILITY				29,324
Subtotal:			1,095,056	1,073,493
Distribution Line (Underground) Operation	3,706,180		4,206,373	4,288,911
Regular Pay + Benefits				3,583,598
Discretionary Overtime Pay				27,569
Contractual Overtime Pay				84,005
External Professional Services (Incl. Equip. Inspec. Test, Repair, etc.)				117,137
Dues (Incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement				41,376
Postage, Specialized Equipment and Supplies				213,108
Vehicle Expense				146,858
Insurance Claims				306
Utilities (Electric, Water, Gas)				53,089
Uniform Laundry Services				17,467
Equipment Rentals				4,398
Distribution Line (Underground) Maintenance	2,517,856		2,974,878	2,940,096
Regular Pay + Benefits				2,255,563
Discretionary Overtime Pay				92,203
Contractual Overtime Pay				7,568
External Professional Services (Incl. Landscape Restoration, etc.)				270,667
Dues (Incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement				27,199
Postage, Specialized Equipment and Supplies				140,185
Vehicle Expense				96,604
Insurance Claims				202
Utilities (Electric, Water, Gas)				35,523
Uniform Laundry Services				11,490
Equipment Rentals				2,893
Customer Service and Power Quality	2,318,567		2,510,466	2,483,032
Regular Pay + Benefits				1,818,289
Discretionary Overtime Pay				129,410
Contractual Overtime Pay				181,418
External Professional Services (Incl. Equip. Inspec. Test, Repair, etc.)				16,495
Dues (Incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement				23,803
Postage, Specialized Equipment and Supplies				95,051
Vehicle Expense				84,941
Insurance Claims				180
Utilities (Electric, Water, Gas)				31,177
Uniform Laundry Services				10,258
Equipment Rentals				2,583
Contribution to Naperville Development Partnership				49,428
Low Income Housing Energy Assistance Program [LHEAP] Funding				40,000
Substation Operation & Maintenance	2,135,039		2,148,451	2,133,581
Regular Pay + Benefits				1,497,641
Discretionary Overtime Pay				46,785
Contractual Overtime Pay				61,472
External Professional Services (Incl. Equip. Inspec. Test, Repair, etc.)				162,853
Dues (Incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement				37,513
Postage, Specialized Equipment and Supplies				104,633
DPU- PROGRAM BUDGET FY 11-12	119,452,348	135,661,834	123,492,768	119,902,560
Purchased Power Supply Operations & Maintenance	101,679,687		104,459,104	100,565,100
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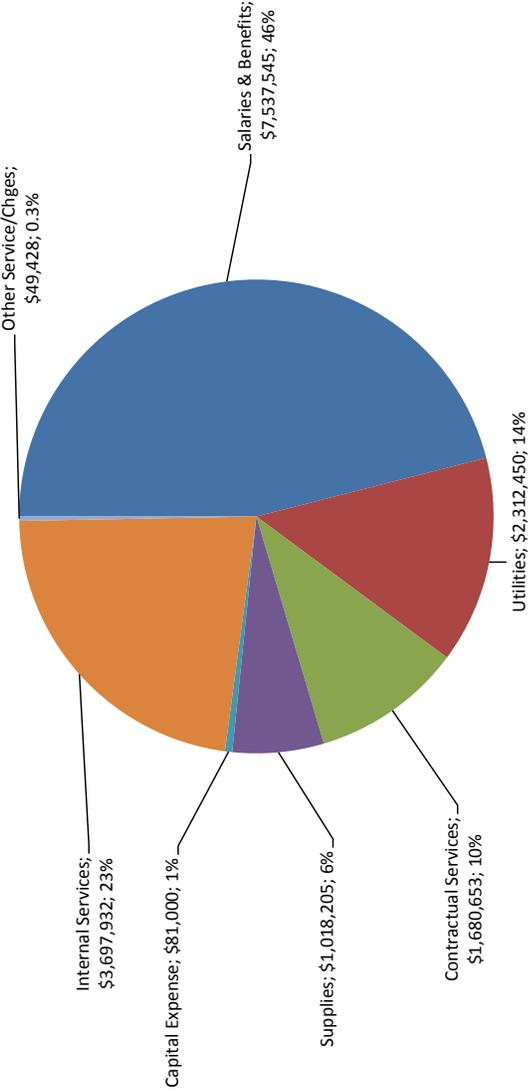
	Actual FY 11	FY11 Actual Revenue	FY11-12 Budget	FY12-13 Budget
	\$	\$	\$	\$
Vehicle Expense				
Insurance Claims			72,989	72,989
Utilities (Electric, Water, Gas)			138	138
Uniform Laundry Services			24,358	24,358
Equipment Rentals			7,849	7,849
Automated Communication (Phones)			7,725	7,725
Ruggedized Mobil Computers For Field Use			1,400	1,400
Infrastructure Equipment Replacement Parts (non-capital)			3,000	3,000
			105,225	105,225
SCADA Control Room Operations			1,264,352	1,197,239
Regular Pay + Benefits	1,216,596		1,035,359	1,060,485
Discretionary Overtime Pay			133,714	70,780
Contractual Overtime Pay			3,219	4,374
External Professional Services (incl. SCADA Control Room Maint.)			36,010	5,550
Dues (incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement			13,729	13,729
Postage, Specialized Equipment and Supplies			13,924	13,924
Vehicle Expense			6,893	6,893
Insurance Claims			93	93
Utilities (Electric, Water, Gas)			16,111	16,111
Uniform Laundry Services			5,301	5,301
Tree Trimming			704,777	721,000
External Professional Services (Tree Trimming.)	629,898		704,777	721,000
Distribution Line (Overhead) - Operation			433,320	437,606
Regular Pay + Benefits	430,302		364,829	373,783
Discretionary Overtime Pay			5,157	3,119
Contractual Overtime Pay			5,711	7,089
External Professional Services (incl. Equip. Inspec, Test, Repair, etc.)			11,422	4,229
Dues (incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement			4,302	4,302
Postage, Specialized Equipment and Supplies			19,288	21,973
Vehicle Expense			15,286	15,286
Insurance Claims			32	32
Utilities (Electric, Water, Gas)			5,520	5,520
Uniform Laundry Services			1,816	1,816
Equipment Rentals			457	457
Distribution Line (Overhead) - Maintenance			347,706	345,618
Regular Pay + Benefits	347,270		268,654	266,113
Discretionary Overtime Pay			11,777	16,606
Contractual Overtime Pay			21,504	21,098
External Professional Services (incl. Equip. Inspec, Test, Repair, etc.)			11,968	3,515
Dues (incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement			3,466	3,466
Postage, Specialized Equipment and Supplies			11,726	16,207
Vehicle Expense			12,305	12,305
Insurance Claims			26	26
Utilities (Electric, Water, Gas)			4,448	4,448
Uniform Laundry Services			1,464	1,464
Equipment Rentals			369	369
Meter Communication Network			274,420	286,190
Regular Pay + Benefits	272,509		253,858	254,731
Discretionary Overtime Pay			2,000	1,210
Contractual Overtime Pay			7,662	10,423
External Professional Services (incl. Equip. Inspec, Test, Repair, etc.)			2,295	11,222
Dues (incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement			1,801	1,801
Postage, Specialized Equipment and Supplies			861	861
Vehicle Expense			723	723
Insurance Claims			23	23
Utilities (Electric, Water, Gas)			3,910	3,910
Uniform Laundry Services			1,287	1,287
Transmission Line Operation & Maintenance			22,762	20,092
Regular Pay + Benefits	19,260		14,927	14,788
Discretionary Overtime Pay			6,466	3,911
Contractual Overtime Pay			39	53
Railroad and State Highway Easement Permits			650	650
External Professional Services (incl. Equip. Inspec, Test, Repair, etc.)			91	101
Dues (incl. APPA, IMEA, PJM), Training, and Mileage Reimbursement			124	123
Postage, Specialized Equipment and Supplies			59	59
Vehicle Expense			49	49
Insurance Claims			2	2
Utilities (Electric, Water, Gas)			267	267
Uniform Laundry Services			88	88
DPU-F Revenue Funding				
Electric service revenue		135,661,834	135,242,640	138,300,090
Misc. (IAC & Other)		1,949,117	1,412,952	1,247,991

Total per program service calculations as per the rate study

Water/Wastewater

DPU-Water and Wastewater

Expenditures by Element Excluding Purchased Water



BUDGET CHANGES	
FY11-12 Budget	\$ 16,904,125
FY12-13 Budget	\$ 16,377,213
Total Variance	\$ (526,912)
Purchased Water	\$16,747,000

INCREASE/DECREASE ELEMENTS	
City Directed	
Salary and Benefits	96,452
Salary and Ben-Safety Transfer	(101,498)
Salary and Ben-% Capital Labor	319,802
Workers Compensation	(44,394)
Auto Liability	746
General Liability	(42,259)
Vehicle Replacement	279,300
Vehicle Services	19,580
IT Replacement	(17,644)
Safety & Training	139,263
Internal Services	(1,152,000)
Department Directed	
Supplies	(90,868)
Utilities	(49,659)
Other	116,267
Total Variance	(526,912)

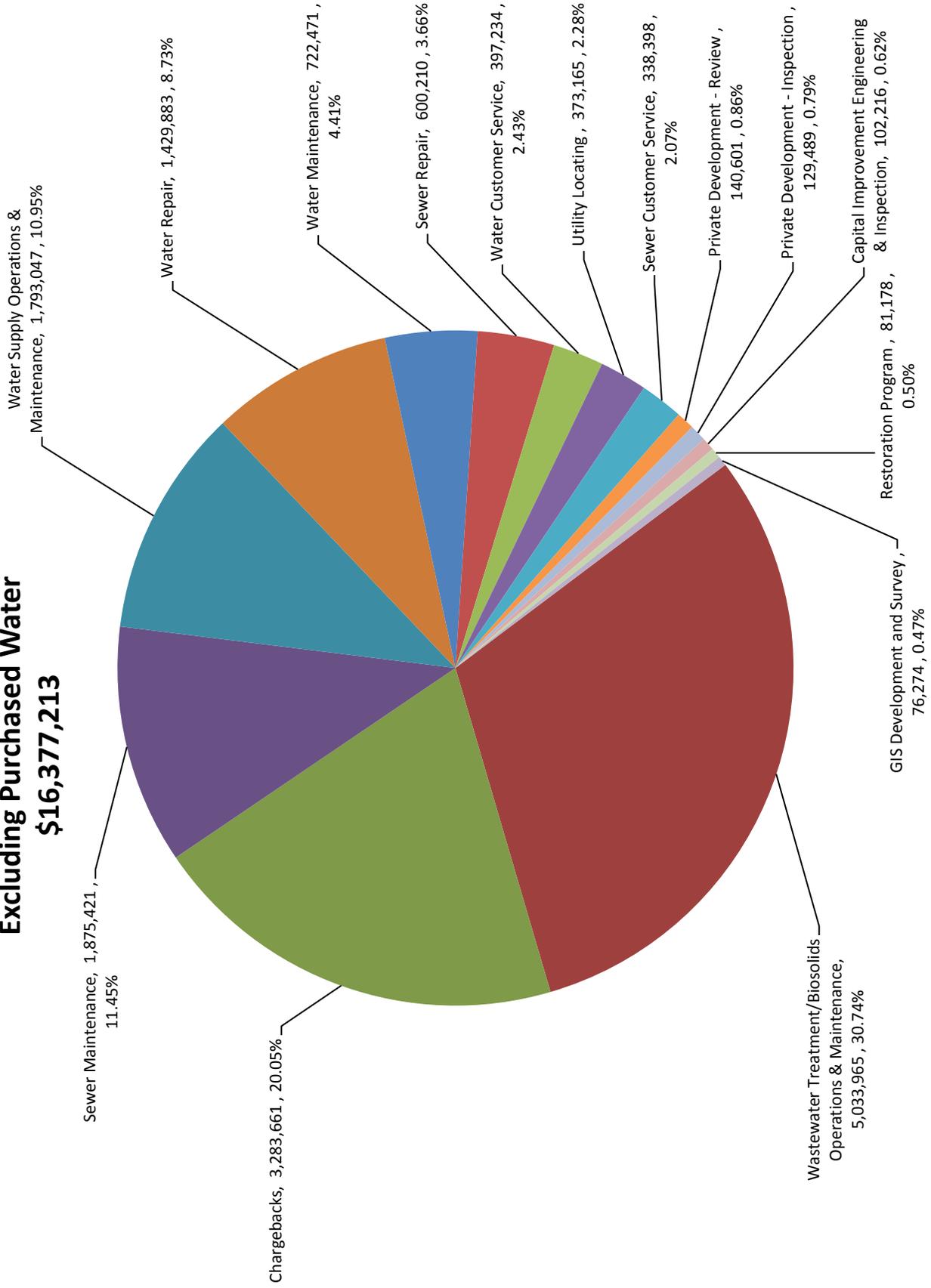
	Actual			Proposed	
	FY09	FY10	FY11	Budget	FY13
PUBLIC UTILITIES-W FTE's					
Administration *	6.38	6.38	6.00	3.50	2.00
Water Supply & Reclam.	30.58	30.17	29.48	29.00	29.00
Water Distrib. & Collect.	46.27	44.09	44.09	40.00	40.00
Civil Engr/Constr. Mgt.	13.79	13.79	13.00	11.00	11.00
TOTALS	97.02	94.93	92.57	83.50	82.00

* Transfer of Safety & Training staff to CMO -- 1.5 FTE reduction for FY13

Highlights:

- * Increase in maintenance work versus capital work planned resulting in lower salary & benefits transfer to capital thus higher O&M salary & benefits costs
- * Worker's Compensation and General Liability reduction due to improved safety record -- No worker's compensation claims in calendar 2011
- * Increase in purchased water cost by 30%
- * Reduction in energy consumption due to new and more efficient equipment at Springbrook Water Reclamation Center -- \$50,000 annual savings
- * No vehicles replaced in FY12; 3 vehicles to be replaced in FY13 including \$120,000 for TV van
- * Internal Services chargeback reduction due to the elimination of the PBO charge (\$356,498) and a \$(454,765) in the Finance charge due to reallocation based on level of service currently provided.

DPU-Water and Wastewater Program Budget FY12-13 Excluding Purchased Water \$16,377,213



	FY11 Actuals		FY11 Revenue Actuals		FY12 Adopted Budget	FY12 Revenue	FY13 Proposed Budget	FY13 Revenues	
	\$		\$						\$
DPU-W/WW PROGRAM BUDGET FY12-13									
Rodding Reimbursement	9,192								
Backflow Reimbursement	56,695								
Camera Equipment	3,739								
Tools/Equipment/Supplies	6,712								
Clothing & Safety Equipment	4,401								
Professional & Safety Training	408								
Private Development - Review		151,508			84,893		140,601		
Regular Pay + Benefits	143,384				73,156		130,888		
Overtime Pay + Benefits	0				4,122		255		
Contracted Cost (1/2 of Water Model)	2,313				2,079		2,041		
Vehicle Expense	3,722				3,028		3,333		
General Operating Supplies	1,687				1,850		3,131		
Conferences, Training & Dues	403				659		953		
Private Development - Inspection		145,032			137,639		129,489		
Regular Pay + Benefits	138,310				109,546		121,477		
On-Call/Inconvenience Pay + Benefits	0				1,663		0		
Overtime Pay + Benefits	1,120				14,434		2,442		
Vehicle Expense	4,376				8,097		3,710		
General Operating Supplies	1,136				3,283		1,465		
Conferences, Training & Dues	90				615		396		
Capital Improvement Engineering & Inspection		112,418			158,483		102,216		
Regular Pay + Benefits	367,743				416,403		350,773		
Overtime + Benefits	3,660				5,868		3,470		
Pay & Benefits Transfer to Capital	-276,456				-292,476		-271,483		
Contracted Cost (1/2 of Water Model)	2,313				2,079		2,041		
Vehicle Expense	7,498				11,513		7,340		
General Operating Supplies	6,040				9,676		6,416		
Conferences, Training & Dues	1,619				5,420		3,659		
Restoration Program		94,874			51,102		81,178		
Regular Pay + Benefits	87,592				48,408		68,509		
Overtime Pay + Benefits	1,109				292		2,294		
Vehicle Expense	2,920				961		2,886		
General Operating Supplies	2,418				919		5,773		
Conferences, Training & Dues	836				522		1,717		
GIS Development and Survey		54,901			137,453		76,274		
Regular Pay + Benefits	49,573				130,585		71,574		
Overtime Pay + Benefits	0				1,120		0		
Temporary + Benefits	0				0		0		
Vehicle Expense	2,590				2,633		2,561		
General Operating Supplies	2,214				1,658		893		
GIS Equipment/Maintenance	0				260		0		
Conferences, Training & Dues	524				1,197		1,247		
DPU-W/WW Revenue Funding									
			Water Service Revenue	17,626,263		Water Service Revenue	22,011,620	Water Service Revenue	27,713,923
			Wastewater Service Revenue	11,843,231		Wastewater Service Revenue	14,223,380	Wastewater Service Revenue	15,524,720
			Other	1,738,017		Other	1,080,924	Other	1,660,425

Notes:

Revenue increase attributed to water and wastewater utility rate increases, per rate study. Revenues over expenditures are to fund:

* Debt Service

* Operating Reserve

* One third of FY13 Capital Budget

Additionally, the FY13 projected year-end fund balance target (-\$2,451,902) is consistent with the Rate Model.

Outside Agency

Outside Agencies

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>Proposed FY13</u>	
NCTV (PEG funds)	307	336	276	291	City funds employee benefits (in-kind) of \$30K
NCTV Additional Request	123	123	123	123	City fund above PEG flat with FY12
Naperville Development Partnership					
General Fund	97	97	97	99	2% increase
Utilities	97	97	97	99	2% increase
Naperville Visitor's Bureau	467	467	467	476	\$45K above 34.5% hotel/motel tax
Naperville Creamery Rent	29	30	8	0	Creamery dissolved

Naperville Community Television Channel 17
Profit & Loss Budget vs. Actual
May 2010 through April 2011

	F/Y/E 4/30/10 Actuals	F/Y/E 4/30/11 Actuals	F/Y/E 4/30/12 Current Budget	F/Y/E 4/30/13 Budget	F/Y/E 4/30/14 Budget	F/Y/E 4/30/15 Budget
Ordinary Income/Expense						
Income						
City of Naperville						
PEG Money Received	288,403	335,662	276,039	291,039	291,039	291,039
Supplemental City Revenue	122,861	122,861	122,861	122,861	122,861	122,861
Total City of Naperville	411,264	458,523	398,900	413,900	413,900	413,900
NCTV INCOME						
In-Kind Donations	142,240	136,340	140,000	180,000	140,000	140,000
Donations	418	1,550	500	3,000	1,000	1,000
DVDs & Dubs	7,854	15,163	8,000	10,000	10,000	10,000
Education Classes	27,715	19,805	19,000	19,000	15,000	15,000
Grants	92,915	72,147	74,726	70,000	70,000	70,000
Interest Income	2,754	942	1,000	1,000	1,000	1,000
Membership Dues	11,095	10,630	23,500	20,000	20,000	20,000
Miscellaneous Income	7,150	3,950	-	-	-	-
Sponsorship	150,679	233,566	268,000	287,650	297,900	313,700
Total NCTV INCOME	442,819	494,094	534,726	590,650	554,900	570,700
Total Income	854,082	952,616	933,626	1,004,550	968,800	984,600
Expense						
FUNDRAISING/MARKETING	7,603	8,317	8,000	15,000	10,000	10,000
MANAGEMENT & GENERAL	84,581	87,454	93,310	95,000	95,000	95,000
PROGRAM SERVICES	173,998	282,561	191,222	201,222	195,000	195,000
IN-KIND EXPENSES	142,240	125,540	140,000	180,000	140,000	140,000
SALARIES, TAXES & BENEFITS	424,301	383,325	493,317	513,317	528,716	544,577
Total Expense	832,723	887,197	925,849	1,004,539	968,716	984,577
Net Ordinary Income	21,359	65,420	7,777	11	84	23
Net Income	21,359	65,420	7,777	11	84	23
Cash & Investments for reserved funds for capital and emergencies	25,000	25,000	25,000	25,000	25,000	25,000
	(3,641)	40,420	(17,223)	(24,989)	(24,916)	(24,977)
CASH & INVESTMENTS (UNRESTRICTED)						
RESTRICTED ASSETS	452,072	400,000	** 471,577	400,000	400,000	400,000
The current sinking fund balance is \$93,107 and is included in the above amounts.						

** Higher because of the sesquicentennial video contract with North Central College



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**NAPERVILLE DEVELOPMENT PARTNERSHIP
(Convention & Visitors Bureau; Restaurant Marketing Program)
FY 2013 BUDGET DETAIL**

INCOME:

Advertising Income, \$6,000:

The NDP/NCVB and Restaurant Marketing formed a co-op advertising group will seek advertising sponsors for materials and promotions when appropriate. Advertisers must be a business located in Naperville to be included.

City Income, \$674,394: (2% increase over FY 2012)

Of the \$674,394 request to the city, \$197,712 is the economic development contribution and \$476,682 is from the hotel tax.

SECA Grant, \$125,000:

The \$125,000 SECA grant is for restaurant marketing. (SECA application filed separately). The SECA marketing includes the 2013 Dining Guide, DineNaperville.com, print and television advertising and sponsorship of activities and events that provide an opportunity to partner with the restaurants and banquet facilities in Naperville.

Contribution Income, \$91,000: (2% increase over 2012)

The NDP will solicit contributions from companies and agencies for the funding of economic development initiatives. The NDP will also seek sponsorship of specific events and activities as a means of raising private funds for the organization.

Grants & Foundations, \$0:

The NDP will actively seek grants for tourism marketing through the Illinois Bureau of Tourism (IBOT) matching grant program although the State's fiscal position makes it uncertain if any funds will become available.

Miscellaneous Income, \$3,500:

Miscellaneous income generally includes interest income, sale of brochures, and reimbursements.

TOTAL INCOME: \$899,894

NDP EXPENSES:

Restaurant Marketing \$125,000:

The Dine Naperville marketing program includes an updated 2013 Dining Guide which will list every dining establishment in Naperville that contributes to the City of Naperville's F&B tax. The Dining Guide for 2012 began the tradition of affiliating the guide with a local charitable event to select the photos for the guide. The 2012 Guide include photos of establishments that participated in Kids Matter. The 2013 Guide will feature photos of restaurants that participate in the Settlement's Dinner on the Town event. The guide also lists the establishments by dining type, alpha and geographic location within the city. The guide will be printed in a quantity of 75,000 and will be distributed to every home in Naperville.

Following the huge success of the Dine Naperville booth at Solheim Cup, the organization will have a presence at many of the sports, theatrical and festival events in and around the community and in 2012 will be hosting the VIP Ryder Cup Travel Services visitors – estimated at 1,500 staying in Naperville. Dine Naperville will have a concierge desk at each Naperville Ryder Cup hotel to make dining reservations for the guests attending this premier golf event.

The restaurant advertising campaign will include print ad placement in regional newspapers and magazines and will other media outlets, such as cable television and/or radio ads on regional broadcast stations. The restaurant marketing will also participate in the Naperville advertising co-op group which includes five other Naperville agencies/organizations.

The restaurant marketing will continue to develop film clips of restaurants developed through a partnership with NCTV. The 2-3 minute clips will be inserted on the DineNaperville.com Web site, on the dining Facebook page and other social mediums. The DineNaperville.com is pursuing an I-Phone application to send a continue stream of information and updates to users. The NapervilleDining.com website will be maintained in real-time with new restaurants added to the site by staff of the NDP.

The budget includes a fair share cost of overhead and allocation for staff expenses.

Presentation Expense/Business Development, \$28,000:

The presentation and business development expense includes three categories: 1) Business development proposals which are customized to the needs of the clients seeking to expand and/or relocate in Naperville or to attract new companies to Naperville. The proposals will be done in-house with a sophisticated computer design program; 2) Reader Board Service is a contractual service to which the NCVB subscribes to provide data on businesses and associations holding events at competing hotel properties, this greatly assists Naperville hotels with banquet space; and 3) The NDP will host its annual commercial broker event to further develop partnerships and relationships between the NDP and the commercial brokers representing office buildings in Naperville and brokers representing potential tenants.

Dues & Subscriptions \$7,500:

The NDP and NCVB shall subscribe for membership to various organizations that provide links to, or services for, their respective targeted audiences, including IDC, IEDC, CoreNet, ICSC, and ISAE. Many of the organization memberships are linked to participation at NCVB trade show events. Publication subscriptions are included in this item.

Advertising (NCVB), \$20,750:

The Naperville Development Partnership began a Co-Op Advertising campaign in 2007, by bringing together other agencies/divisions that are also marketing the various amenities and attractions in Naperville. The ad co-op was predicated upon the Illinois Bureau of Tourism providing matching grants. With that funding source uncertain, the NDP will limit its exposure to only those ads it is able to fund with existing funds from current sources and co-op partners. Pooling resources has resulted in an enhanced presence and stronger collective advertising buying power. The Co-Op advertising group includes the Naperville Restaurant Marketing (a division of NDP), Naperville Convention and Visitors Bureau (a division of NDP), Downtown Naperville Alliance (DNA), Naperville Park District, Naper Settlement and the DuPage Children's Museum. Should the funding become available, the NDP co-op will place print advertising in trade journals serving the corporate and association meeting planners, Pre-Print Publications (the 'Getaway' pullouts distributed in the *Tribune* and *Sun Times* newspapers), *Midwest Meetings*, *AAA Living* and other publications directed at potential visitors. Ad design will be done in-house, with only occasional assistance from an outside design firm.

Printed Fulfillment Materials, \$48,000:

The NDP works closely with the City of Naperville staff and other agencies and organizations to deliver a unified message in its promotion of Naperville. The NDP provides the City with a large quantity of all the brochures that are developed. The Visitor's Guide, at 54 pages, is the most comprehensive community guide published in the city and the most requested brochure. It includes a pull-out map of the community with a hotel locator and downtown breakout map. In addition to the maps, the Visitors Guide lists all Naperville hotels, all Naperville restaurants, annual festivals and events, local attractions and places of interest. The 2013 guide will be printed in a quantity of 50,000.

The NDP will update the Ogden Shopping Directory and the Route 59 Shopping Directory, with limited printed versions and greater use of web-based brochures.

The Naperville city map on tear-sheet pads will be updated and reprinted in a quantity of 100,000. The NDP will continue to partner with the Downtown Alliance to update and reprint the Downtown Shopping Guide. Promotional cards include the post cards sent out as a pre-mailer for trade show events and event brochures will be developed for larger events such as the Ryder Cup or FAM tour, or any event that requires a number of hotels be included in a room-block. Other brochures include the annual reprinting of the Naperville by the Numbers demographic brochure and the banquet book for CVB direct mail campaigns.

Premiums & Promotions, \$22,000:

The premiums and promotions developed by the NDP/NCVB include items for distribution at trade shows, retention calls, Breakfast with the Mayor, and local promotional events and presentations. The premiums, such as water bottles, key chains, mugs, and etc. are all marked with the Naperville logo(s) and are distributed to hotels in welcome bags when hosting major events in order to provide added value and encourage repeat business. The NDP/NCVB will also utilize the welcome bag program for employees of companies relocating to Naperville in a 'meet-your-seat' welcome program for employees of new and expanding businesses.

Capital Equipment, \$3,500:

The capital equipment expenses include replacement of old computers, furniture, and office equipment.

Committee Expenses, \$12,600:

The NDP has a thirty-five (35) member Board of Directors and seven (7) committees. The committees include: Executive Committee, Marketing Committee, Technology Committee, Retention Committee, Convention & Visitors Bureau, Restaurant Marketing and Finance Committee. The committee expenses include meeting space rental, food charges, travel and conference attendance fees, “*Breakfast (Lunch) with the Mayor*” events, business retention events, and the Legislative Day Springfield, and any other training or meeting expenses relating to the committee carrying out its objectives.

Data Development, \$17,600:

The largest expense in data development is the ‘CoStar Properties’ real estate database system at \$12,500. CoStar tracks available industrial and office space. The information is updated on a daily basis. The NDP subscribes to the full suite of CoStar products which includes market analysis data and tenant information. The tenant information allows the NDP to target its business retention calls to those businesses that have upcoming lease expirations, or by industry type. The tenant list also assists in contacting businesses to promote the services of the Naperville Convention and Visitors Bureau. The other expenses in data development include Internet access, email system and software updates for the computers.

Insurance, \$5,600:

Insurance includes general office liability coverage, Director's & Officer's insurance and Worker's Compensation.

Office Administration, \$49,400:

This line item includes all office supplies, telephone charges (including the visitor's bureau toll-free numbers), postage and shipping, storage facility rental for the brochures, repairs and maintenance of equipment and facilities, stationary and bank service charges.

Overhead Expenses, \$41,250:

The NDP offices are currently located at 212 S. Webster in the Main Place development and will be moving across the street to 121 S. Webster Street in March, with overhead costs remaining neutral. The facilities at both locations are modest but suitable, and include the office area and a small conference space. The NDP opens the conference room for use by various businesses in need of a small meeting space. The line item includes rent, common area maintenance and utilities (water, gas, electric).

Payroll & Benefits, \$472,394:

The NDP has seven (7) FTE positions including: President, Marketing Manager, CVB Sales Director, Director of Operations (Office Manger), two (2) Administrative Assistants, a Graphic Design Specialist; plus two (2) part-time positions, Accounting/HR and a general handyman/assistant, both approximately 10 hours/week. Employees may participate in the

health benefits (through the City of Naperville's providers); with the NDP employees contributing 25% towards the premium cost.

Professional Fees, \$5,250:

Professional fees include the contractual services of an outside firm to conduct an annual audit. New Federal accounting and audit requirements have driven up the annual audit cost to an estimated \$5,000. The additional consulting costs are related to consultants that may be needed from time to time. The legal services are generously provided to the NDP *pro-bono* by Brien Nagle of Nagle & Obarski.

Public Relations, \$5,250:

The public relations function of the NDP includes participation in community organizations and events. The budget includes a set-aside for assisting with significant tourism events and the larger annual conventions and events which generate significant overnight stays and/or visitor revenues to Naperville facilities.

Travel, \$1,500:

The travel budget provides reimbursement for all staff travel relating to general NDP/NCVB business and includes mileage, parking, and other incidentals.

Trade Shows/Conferences/Fam Tours, \$34,300:

The NDP will attend the CoreNet World Congress and ISAE for economic development marketing. CoreNet attracts the top corporate real estate executives, developers, and commercial office/industrial brokers. The ICSC event is the largest international retail real estate symposium. For the Visitors Bureau, the NCVB will focus its trade show participation on Midwest and Chicagoland events as well as nationally recognized events. Trade shows targeting meeting planners and business/corporate events will remain a priority with several trade show events planned for the upcoming year. This year the NCVB will also expand its bridal marketing, which accounts for a high volume of weekend room bookings. The staffs from local hotels participate in these events, enhancing our manpower capabilities. In addition, the NCVB conducts an annual front-desk familiarization tour to provide hotel staff with information regarding the community. The budget includes booth space, shipping, booth charges (such as electrical, scanners, and etc.), and travel expenses. Conferences and educational events are attended to enhance the knowledge and marketing techniques of the staff.

The NCVB, with its hotel partners, coordinates a Familiarization Tour or "FAM Tour" inviting meeting and association event planners for a two to three day tour of Naperville, including hotels, banquet venues, restaurants, theater and attractions. The NCVB was named among the top 3 large visitor bureaus by the *Illinois Meeting and Events* publication readers.

Website Maintenance \$1,000:

The NDP maintains three websites; Naper.org; VisitNaperville.com and DineNaperville.com. The VisitNaperville.com site is devoted to the tourism activities in the City of Naperville and promotes hotel stays, dining, attractions, festivals, events, and services. The DineNaperville.com URL, while a separate web address, is embedded in the VisitNaperville.com so that the restaurant listings are all housed in one location. The NDP is fortunate to have on-

staff graphic and Web designers that keep the cost of maintaining all three websites at a nominal level.

The Naper.org site is devoted to the corporate site selection professional and includes demographics, community statistics, and local and state business assistance information. The naper.org website links to the City of Naperville's website for building and zoning information. The website features a request form that allows a visitor to the site to request available building information by size and type (i.e., industrial, office, warehouse, etc.).

TOTAL EXPENSES: \$899,894

**Naperville Development Partnership
FY 2012 w/ Draft FY 2013 Budget**

Income	2012		2013	
Advertising Income		6,000		6,000
City Income				
ED Income	193,836		197,712	
H/M Income	467,335		476,682	
Total City Income		661,171		674,394
Contribution Income				
General Contribution	85,000		87,000	
Sponsorship Contribution	4,500		4,000	
Total Contribution Income		89,500		91,000
Grants & Foundations				
State of Illinois Office of Tourism	0		0	
SECA Grant Restaurant Marketing	125,000		125,000	
Total Grants & Foundations		125,000		125,000
Miscellaneous Income		5,500		3,500
TOTAL INCOME		887,171		899,894

EXPENSE	2012		2013	
Restaurant Marketing				
Dining Guide	33,000		33,000	
Promotional Activities	9,500		9,500	
Creative/Artistic Development/Website	5,000		5,000	
Advertising	52,500		52,500	
Marketing Operations	25,000		25,000	
Total Restaurant Marketing		125,000		125,000
Presentation Expense/Business Development				
Business Development Proposals	4,000		4,000	
Reader Board Service	5,000		5,000	
Commercial Broker Event	19,000		19,000	
Total Presentation Exp/Bus Dvlpmnt		28,000		28,000
Dues & Subscriptions		7,500		7,500
Advertising				
Design	750		750	
Radio Ads	0		0	
Placement	20,000		20,000	
Total Advertising		20,750		20,750
Brochures/Newsletter/Maps				
Visitors Guide	32,000		33,000	
Downtown Guide (50% share)	2,000		2,500	
Retail Shopping Directory Ogden Ave.	0		2,500	

**Naperville Development Partnership
FY 2012 w/ Draft FY 2013 Budget**

	Retail Shopping Directory Route 59	0	2,500
	Trade Show PreMailers	1,500	1,500
	Direct Mail Campaign	0	0
	Naperville by the Numbers	1,500	
	Maps & Other	3,500	4,500
	Event Brochures	1,500	1,500
	Total Brochures/Newsletter/Maps	42,000	48,000
	Premiums & Promotions	22,000	22,000
	Capital Equipment	3,500	3,500
	Committee Expenses		
	Board	2,200	2,200
	Executive Committee	600	600
	Marketing	1,250	1,250
	Technology	1,250	1,250
	Visitors Bureau	1,800	1,800
	Retention/Breakfast w/Mayor Events	4,500	4,500
	Legislative Committee	500	500
	Finance Committee	250	250
	Other	250	250
	Total Committee Expenses	12,600	12,600
	Data Development		
	CoStar	12,500	12,500
	Internet	2,600	2,600
	Software	2,500	2,500
	Total Data Development	17,600	17,600
	Insurance		
	D & O	1,700	1,700
	Office general & liability	1,200	1,200
	Workers Comp	2,700	2,700
	Total Insurance	5,600	5,600
	Office Administration		
	Bank Service Charges	50	50
	Equipment rental	3,000	3,000
	Storage Rental	8,700	8,700
	Office supplies	13,000	13,000
	Postage & delivery	8,000	8,000
	Stationary	1,500	1,500
	Telecommunications	9,500	9,500
	Staff Meetings	750	750
	Interest Exp	150	150
	Credit Card Fees	750	750
	Repairs & Maintenance	3,500	3,500
	Other	500	500
	Total Office Administration	49,400	49,400

**Naperville Development Partnership
FY 2012 w/ Draft FY 2013 Budget**

Overhead Expenses			
Rent	38,000		38,000
Utilities	3,000		3,000
Other	250		250
Total Overhead Expenses		41,250	41,250
Payroll & Benefits			
Benefits	10,600		10,600
Salaries 7 FTE; 2 PTE	390,000		397,944
Payroll Taxes	29,300		31,500
Payroll Prep Fees	2,860		2,860
Health Insurance	13,000		13,000
Simple Plan	7,900		7,990
Disability & Life Ins.	6,500		6,500
Other	2,000		2,000
Total Payroll & Benefits		462,160	472,394
Professional Fees			
Accounting/Audit	4,861		5,000
Consulting	250		250
Total Professional Fees		5,111	5,250
Public Relations			
Community Contacts	2,500		2,500
Special Events	2,500		2,500
Investor Acknowledgements	400		250
Total Public Relations		5,400	5,250
Travel			
		2,000	1,500
Trade Shows/Conferences/Fam Tours			
ISAE (NCVB)	2,000		2,000
Affordable Meetings, Navy Pier (NCVB)	3,800		3,800
Bridal/Chamber	4,000		4,000
Sports Trade	4,500		5,000
CoreNet (NDP)	5,000		4,000
ICSC (NDP)	5,000		4,500
Conferences & Education (NCVB/NDP)	3,500		2,500
Fam Tours/ Local Promo (NCVB)	5,500		5,500
Trade Show Other	3,000		3,000
Total Trade Shows/Conferences/Fam Tours		36,300	34,300
Website Maintenance (NDP & NCVB)			
		1,000	1,000
TOTAL EXPENSES		887,171	899,894

Enterprise & Internal Service

BURLINGTON FUND
REVENUES, EXPENSES & CHANGES IN FUND NET ASSETS

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Operating revenues			
Charges for services	2,265,183	2,260,348	2,313,770
Miscellaneous	-	-	-
Total operating revenues	<u>2,265,183</u>	<u>2,260,348</u>	<u>2,313,770</u>
Operating expenses			
Operations	1,458,637	1,324,022	1,368,910
Total operating expenses before depreciation	<u>1,458,637</u>	<u>1,324,022</u>	<u>1,368,910</u>
Operating income before depreciation	<u>806,546</u>	<u>936,326</u>	<u>944,860</u>
Depreciation	(243,547)	(243,547)	(243,547)
Operating income (loss)	<u>562,999</u>	<u>692,779</u>	<u>701,313</u>
Nonoperating revenues (expenses)			
Net investment income	87,157	33,910	40,697
Gain/(loss) on disposal of capital assets	(60,578)	-	-
Operating Grant/Intergovernmental	20,965	-	-
Total nonoperating revenues	<u>47,544</u>	<u>33,910</u>	<u>40,697</u>
Net income (loss) before transfers	<u>610,543</u>	<u>726,689</u>	<u>742,010</u>
Total net assets, May 1	11,167,442 (a)	11,777,985 (a)	12,504,674 (b)
Total net assets, April 30	<u>11,777,985 (a)</u>	<u>12,504,674 (b)</u>	<u>13,246,684 (b)</u>
Total cash assets, May 1	2,381,108	2,168,820	2,629,952
Total cash assets, April 30	<u>2,168,820</u>	<u>2,629,952</u>	<u>2,631,009</u>
Reconciliation to budget:			
Net income (loss) per GAAP basis		726,689	742,010
Less: capital outlay		(509,104)	(984,500)
Add: depreciation		243,547	243,547
Excess revenue over expenses per budget		<u>461,132</u>	<u>1,057</u>

Note:

- (a) Audited numbers
- (b) Estimated numbers

Burlington Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent based on revised budget	69.3%	74.3%	72.1%	87.1%

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Commuter	Services	302,119	458,334	328,225	310,127	243,335	-25.86%	-21.54%
Parking	Professional Services	7,156	6,150	33,824	31,324	23,841	-29.51%	-23.89%
	Supplies	138,537	101,533	170,925	150,643	250,335	46.46%	66.18%
	Capital	798,698	1,305,224	445,000	509,104	984,500	121.24%	93.38%
	Internal Services	612,812	561,199	535,224	531,928	504,399	-5.76%	-5.18%
	Overhead Charges	(291,162)	331,421 *	347,000	300,000	347,000	0.00%	15.67%
Department Total		1,568,160	2,763,861	1,860,198	1,833,126	2,353,410	26.51%	28.38%

Significant increases or (decreases):

Total amount proposed:

Services	\$ (84,890)	\$ 243,335
• Reduction in contracted snow removal	(62,175)	\$ 174,600
• Reduction in brick paver installation	(12,500)	\$ 7,500
• Reduction in Park N Ride Maintenance	(5,000)	20,000
• Landscape improvements for the downtown station	(2,500)	10,000
• Other minor decreases	(2,715)	-
• Commuter station building maintenance	-	15,000
• Snow cartage services	-	12,500
• Various accounts with changes less than \$5,000	-	3,735
	(84,890)	243,335

Professional Services	\$ (9,983)	\$ 23,841
• Reduction in special studies	(10,000)	10,000
• Renewal sticker program	-	6,500
• Various accounts with changes less than \$5,000	17	7,341
	(9,983)	23,841

Supplies	\$ 79,410	\$ 250,335
• Added new in FY13 commuter software program	75,000	75,000
• De-icing chemicals	3,000	105,000
• Electricity	-	19,185
• Repair parts, smart cards, ticket paper	-	12,250
• Landscape supplies - plantings and mulch	-	9,750
• Asphalt and gravel for patching and repairs	-	6,500
• General office supplies	-	5,100
• Benches, planters, bike racks	-	4,000
• Various accounts with changes less than \$5,000	1,410	13,550
	79,410	250,335

*Capitalization of assets (Less capital outlay and depreciation)

Capital	\$ 539,500	\$ 984,500
• Increase in MB035, municipal parking lot maintenance	340,000	730,000
• MB173 Pedestrian tunnel roof leak repair	67,500	67,500
• MB170 Tuck-point masonry at 5th Avenue Station	55,000	55,000
• LR076 Security cameras	42,000	42,000
• SL134 5th Avenue area pedestrian lighting	25,000	25,000
• MB137 Concrete joint and platform rehabilitation	10,000	60,000
• Repair concrete at commuter station	-	5,000
	539,500	984,500

Burlington Fund Department Summary

Department	Category	FY10 Actual	FY11 Actual	FY12	FY12	FY13	% Change Proposed to Adopted	% Change Proposed to Projected Actual
				Adopted Budget	Projected Actual	Proposed Budget		
Commuter	Services	302,119	458,334	328,225	310,127	243,335	-25.86%	-21.54%
Parking	Professional Services	7,156	6,150	33,824	31,324	23,841	-29.51%	-23.89%
	Supplies	138,537	101,533	170,925	150,643	250,335	46.46%	66.18%
	Capital	798,698	1,305,224	445,000	509,104	984,500	121.24%	93.38%
	Internal Services	612,812	561,199	535,224	531,928	504,399	-5.76%	-5.18%
	Overhead Charges	(291,162)	331,421 *	347,000	300,000	347,000	0.00%	15.67%
Department Total		1,568,160	2,763,861	1,860,198	1,833,126	2,353,410	26.51%	28.38%

Significant increases or (decreases):

Total amount proposed:

Internal Services	\$ (30,825)	\$ 504,399
• Reduction in interfund transfer to general fund TED	(22,172)	112,981
• Reduction in interfund transfer to general fund Finance	(24,453)	51,275
• Eliminated telephone charges	(3,296)	-
• Increase in interfund transfer to general fund DPW	16,456	264,161
• Interfund transfer to general fund Police	-	68,000
• Various accounts with changes less than \$5,000	2,640	7,982
	<u>(30,825)</u>	<u>504,399</u>
Overhead Charges	-	\$ 347,000
• PACE 10 ride ticket demand	-	25,000
• PACE Route 675	-	65,000
• 95th Street Park-N-Ride	-	135,000
• PACE Route 673	-	60,000
• Pace Free Ride Program	-	40,000
• PACE new Park-N-Ride	-	15,000
• Guaranteed Ride Home	-	7,000
	<u>-</u>	<u>347,000</u>

*Capitalization of assets (Less capital outlay and depreciation)

FLEET SERVICES FUND
REVENUES, EXPENSES & CHANGES IN FUND NET ASSETS

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Operating revenues			
Charges for services	4,065,012	3,678,065	3,674,529
Total operating revenues	<u>4,065,012</u>	<u>3,678,065</u>	<u>3,674,529</u>
Operating expenses			
Personal services	1,498,625	1,513,648	1,550,145
Contractual services	3,677	4,495	4,495
Repairs and service	280,808	274,578	292,000
Materials and supplies	1,890,686	1,945,760	2,049,565
Internal service charges	75,165	75,120	71,830
Taxes-license plates	4,073	4,385	4,500
Total operating expenses before depreciation	<u>3,753,034</u>	<u>3,817,986</u>	<u>3,972,535</u>
Operating income (loss)	<u>311,978</u>	<u>(139,921)</u>	<u>(298,006)</u>
Nonoperating revenues (expenses)			
Net investment income	(1,610)	3,000	9,000
Total nonoperating revenues	<u>(1,610)</u>	<u>3,000</u>	<u>9,000</u>
Net income (loss) before transfers	310,368	(136,921)	(289,006)
Total net asset, May 1	129,814 (a)	440,182 (a)	303,261 (b)
Total net assets, April 30	<u>440,182 (a)</u>	<u>303,261 (b)</u>	<u>14,255 (b)</u>
Reconciliation to Cash:			
Total cash assets, May 1	288,870 (a)	484,893 (a)	347,972 (b)
Total cash assets, April 30	<u>484,893 (a)</u>	<u>347,972 (b)</u>	<u>58,966 (b)</u>
Reconciliation to Budget:			
Operating Income (Loss)	310,368	(136,921)	(289,006)
Less: Other Non Cash Items	(114,345)	-	-
Excess of Expenditures Over Revenue per Budget	<u>196,023</u>	<u>(136,921)</u>	<u>(289,006)</u>

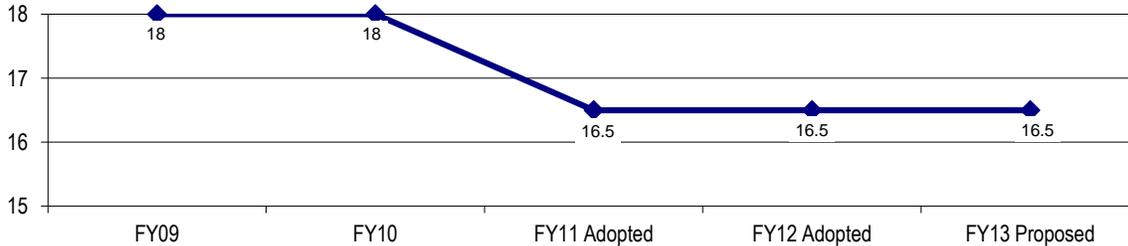
Note:

- (a) Audited Number
- (b) Estimated Number

Fleet Services Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	99.4%	97.2%	93.1%	97.8%
Based on Revised Budget				

Headcount History and Proposed



Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Fleet Services	Salaries	1,142,221	1,077,175	1,091,169	1,081,903	1,113,695	3.39%	2.94%
	Benefits	414,758	421,450	432,915	431,745	436,450	3.56%	1.09%
	Services	269,509	301,546	303,730	298,844	320,020	6.13%	7.09%
	Supplies	1,711,324	1,868,840	1,786,674	1,925,989	2,026,040	8.41%	5.19%
	Internal Services	74,233	75,165	90,901	75,120	71,830	-4.44%	-4.38%
	Overhead Charges	11,500	8,858	11,479	4,385	4,500	-49.20%	2.62%
Department Total		3,623,545	3,753,034	3,716,868	3,817,986	3,972,535	6.88%	4.05%

Significant increases or (decreases):

Total amount proposed:

Salaries	\$ 22,526	\$ 1,113,695
• Regular pay	23,026	1,015,695
• Overtime	-	80,000
• Decrease in temporary pay	(500)	18,000
	22,526	1,113,695
Benefits	\$ 3,535	\$ 436,450
• Increase in benefits	3,535	436,450
Services	\$ 16,290	\$ 320,020
• Increase in expenses for fuel dispensing equipment	12,825	290,000
• Various accounts with changes less than \$5,000	3,465	30,020
	16,290	320,020
Supplies	\$ 239,366	\$ 2,026,040
• Increase in gasoline and diesel fuel	200,000	1,300,000
• Increase in parts and supplies	30,706	660,000
• Various accounts with changes less than \$5,000	8,660	66,040
	239,366	2,026,040
Internal Services	\$ (19,071)	\$ 71,830
• Elimination of telephone charges	(14,641)	-
• Decrease in IT services	(701)	25,917
• Increase in IT replacement	774	23,653
• Decrease in vehicle replacement	(1,479)	-
• Decrease in vehicle services	(3,024)	22,260
	(19,071)	71,830
Overhead Charges	\$ (6,979)	\$ 4,500
• Various accounts with changes less than \$5,000	(6,979)	4,500

INFORMATION TECHNOLOGY REPLACEMENT FUND
REVENUES, EXPENSES & CHANGES IN FUND NET ASSETS

	<u>Actual</u> 2010-11	<u>Projected</u> Actual 2011-12	<u>Proposed</u> Budget 2012-13
Operating revenues			
Charges for services	1,696,938	1,757,908	1,783,947
Total operating revenues	<u>1,696,938</u>	<u>1,757,908</u>	<u>1,783,947</u>
Operating expenses			
Contractual services	917,905	987,130	1,037,932
Repairs and service	277,649	280,000	257,720
Materials and supplies	277,083	122,000	134,450
Internal service charges	1,016	1,015	1,015
Total operating expenses before depreciation	<u>1,473,653</u>	<u>1,390,145</u>	<u>1,431,117</u>
Operating income before depreciation	<u>223,285</u>	<u>367,763</u>	<u>352,830</u>
Depreciation	(28,261)	(28,261)	(28,261)
Operating income (loss)	<u>195,024</u>	<u>339,502</u>	<u>324,569</u>
Nonoperating revenues (expenses)			
Net investment income	79,820	44,000	48,000
Total nonoperating revenues	<u>79,820</u>	<u>44,000</u>	<u>48,000</u>
Net income (loss) before transfers	274,844	383,502	372,569
Total net assest, May 1	<u>1,041,643</u> (a)	<u>1,316,487</u> (a)	<u>1,699,989</u> (b)
Total net assets, April 30	<u><u>1,316,487</u></u> (a)	<u><u>1,699,989</u></u> (b)	<u><u>2,072,558</u></u> (b)
Reconciliation to Cash:			
Total cash, May 1	<u>1,060,070</u> (a)	<u>1,300,409</u> (a)	<u>1,361,172</u> (b)
Total cash, April 30	1,300,409 (a)	1,361,172 (b)	850,752 (b)
Reconciliation to Budget:			
Operating Income (Loss)	274,844	383,502	372,569
Less: Capital Outlay	(24,995)	(351,000)	(911,250)
Add: Depreciation	28,261	28,261	28,261
Less: Other Non Cash Items	(37,771)	-	-
Excess of Revenue Over Expenditures per Budget	<u><u>240,339</u></u>	<u><u>60,763</u></u>	<u><u>(510,420)</u></u>

Note:

- (a) Audited Number
- (b) Estimated Number

Information Technology Replacement Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent based on revised budget	92.6%	91.2%	89.7%	87.5%

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Information Replacement	Services	1,158,228	1,195,554	1,308,690	1,267,130	1,295,652	-1.00%	2.25%
	Supplies	122,139	104,348	132,200	122,000	134,450	1.70%	10.20%
	Capital	202,339	197,730	391,000	351,000	911,250	133.06%	159.62%
	Internal Services	600,000	4,281	1,015	1,015	1,015	0.00%	0.00%
Department Total		2,082,706	1,501,913	1,832,905	1,741,145	2,342,367	133.76%	172.07%

Significant increases or (decreases):

Total amount proposed:

Services	\$ (13,038)	\$ 1,295,652
• Reduction in building access and camera maintenance	(45,100)	47,000
• Decrease in San warranty extensions & upgrades	(7,200)	17,000
• Reduction in CISCO Smartnet Support	(3,000)	70,000
• Elimination of Granicus RSS podcast software maintenance	(2,100)	-
• New Microsoft Office Enterprise licenses	21,000	165,000
• Increase in annual Sungard maintenance	19,600	324,000
• Increase server warrant extensions & upgrades	8,500	8,500
• Various items with changes less than \$5,000	(4,738)	664,152
	(13,038)	1,295,652
Supplies	\$ 2,250	\$ 134,450
• Increase in VOIP phone replacement	10,000	10,000
• Decrease in personal computer replacement	(6,750)	71,250
• Various items with changes less than \$5,000	(1,000)	53,200
	2,250	134,450
Capital	\$ 520,250	\$ 911,250
• Eliminated CE118	(80,000)	-
• Reduction in replacement servers	(2,500)	68,500
• CE126 Cityworks Desktop to Server AMS upgrade	51,000	51,000
• CE117 Wide Area Network equipment replacement	380,000	380,000
• MB159 Municipal Center data center redesign	82,000	82,000
• Increase replacement MCD's for DPW and TED	71,750	131,250
• Increase VOIP Call Manager upgrade	18,000	37,000
• Replacement MCD's for Police and Fire	-	135,000
• Replacement networking equipment	-	18,000
• San replacement	-	8,500
	\$ 520,250	911,250
Internal Services	\$ -	\$ 1,015
• Various items with changes less than \$5,000	-	1,015

SELF INSURANCE FUND
REVENUES, EXPENSES & CHANGES IN FUND NET ASSETS

	Actual	Projected	
	2010-11	2011-12	Proposed 2012-13
Operating revenues			
General and auto liability	618,088	571,727	823,688
Workers compensation	1,553,554	1,736,717	1,247,240
Health insurance	11,912,590	12,362,000	11,304,022
Dental insurance	729,215	697,183	689,407
Rebates	9,847	25,000	10,000
Employee reimbursements	1,734,989	1,900,000	2,965,593
Unemployment insurance claims	153,295	231,756	316,038
Life insurance	232,965	255,744	134,268
Property insurance	135,000	135,000	134,107
Other insurance	25,340	456,422	24,656
Miscellaneous	1,609,823	1,746,324	2,471,919
Total operating revenues	<u>18,714,706</u>	<u>20,117,873</u>	<u>20,120,938</u>
Operating expenses			
General Liability	276,675	338,500	333,350
Workers Compensation	811,066	1,569,392	1,238,375
Auto Liability	(50,527)	238,500	383,350
PPO Health Insurance Claims	8,813,018	9,900,000	10,270,155
PPO Contractual Services	629,497	777,001	889,837
HMO Premiums	1,209,313	1,994,741	2,090,036
HMO Insurance Claims	3,723,314	3,100,000	3,470,193
HMO Contractual Services	280,804	200,000	283,289
CDHP	119,409	180,745	117,832
Dental PPO	807,055	872,435	873,196
Unemployment Insurance Claims	326,630	250,000	250,000
Life Insurance	119,728	124,341	138,268
Property Insurance	162,247	161,762	156,300
Other Insurance	11,394	22,657	24,300
Total operating expenses	<u>17,239,623</u>	<u>19,730,074</u>	<u>20,518,481</u>
Operating income before depreciation	<u>1,475,083</u>	<u>387,799</u>	<u>(397,543)</u>
Nonoperating revenues (expenses)			
Net investment income	287,714	165,000	158,000
Miscellaneous nonoperating revenues	60,781	207,987	50,000
Total nonoperating revenues	<u>348,495</u>	<u>372,987</u>	<u>208,000</u>
Net income (loss) before transfers	1,823,578	760,786	(189,543)
Transfers out	<u>(345,891)</u>	<u>(345,891)</u>	<u>(1,449,775)</u>
Change in net assets	1,477,687	414,895	(1,639,318)
Total net asset, May 1,	<u>1,932,181</u> (a)	<u>3,409,868</u> (a)	<u>3,824,763</u> (b)
Total net assets, April 30	3,409,868 (a)	3,824,763 (b)	2,185,445 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

Self Insurance Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	92.0%	102.0%	94.6%	86.0%
Based on Revised Budget				

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Self Insurance	Services	3,196,750	2,655,113	3,374,191	3,601,304	3,884,422	15.12%	7.86%
	Professional Services	101,917	74,476	181,025	148,025	167,525	-7.46%	13.17%
	Supplies	42,446	24,462	50,000	40,000	50,000	0.00%	25.00%
	Internal Services	345,891	345,891	345,891	345,891	1,449,775	319.14%	319.14%
	Overhead Charges	14,512,893	14,520,273	16,387,091	15,940,745	16,416,534	0.18%	2.98%
Department Total		18,199,897	17,620,215	20,338,198	20,075,965	21,968,256	8.01%	9.43%

Significant increases or (decreases):

Total amount proposed:

Services	\$ 510,231	\$ 3,884,422
• Increase in insurance premiums - HMO	95,295	2,090,036
• Increase in support services - PPO	108,167	558,881
• Increase in support services - HMO	144,221	283,289
• Increase insurance premiums - PPO	15,169	213,431
• Increase insurance premiums - Property Insurance	15,300	156,300
• Increase insurance premiums - Life Insurance	13,927	138,268
• Increase insurance premiums - Union Insurance	117,832	117,832
• Increase insurance premiums - General liability	4,850	83,350
• Increase insurance premiums - Auto Liability	4,850	83,350
• Decrease insurance premiums - Workers Comp	(1,800)	46,700
• Decrease in support services - Workers Comp	(5,000)	35,000
• Decrease in support services - Dental	(1,436)	33,685
• Increase insurance premiums - Boiler & Machinery	300	15,300
• Support Services - General Liability	-	10,000
• Support Services - Auto Liability	-	10,000
• Decrease insurance premiums - Surety Bonds	(1,444)	9,000
	510,231	3,884,422

Professional Services	\$ (13,500)	\$ 167,525
• Medical Services	-	55,525
• Increase Other Professional services - AON	1,500	62,000
• Decrease in legal services - General liability	(15,000)	20,000
• Legal services - Workers compensation	-	10,000
• Legal services - Auto liability	-	20,000
	(13,500)	167,525

Supplies	\$ -	\$ 50,000
• Equipment parts - Auto liability	-	50,000

Internal Services	\$ 1,103,884	\$ 1,449,775
• Transfer to General Fund	1,100,000	1,100,000
• Increase in operating transfers	3,884	349,775

Overhead Charges	\$ 29,443	\$ 16,416,534
• Increase in insurance claims - Traditional PPO	147,884	10,270,155
• Increase in insurance claims - HMO	229,579	3,470,193
• Increase in insurance claims - Dental	2,197	839,511
• Decrease in insurance claims - Workers compensation	(52,517)	778,375
• Decrease in commission settlements - Workers Comp	(276,700)	368,300
• Insurance claims - Unemployment	-	250,000
• Increase in court settlements - Auto liability	50,000	200,000
• Decrease in court settlements - General liability	(66,000)	180,000
• Insurance claims - General liability	-	40,000
• Decrease insurance claims - Auto liability	(5,000)	20,000
	29,443	16,416,534

VEHICLE REPLACEMENT FUND
REVENUES, EXPENSES & CHANGES IN FUND NET ASSETS

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Operating revenues			
Miscellaneous (incl. Grants)	28,267	-	-
Total operating revenues	<u>28,267</u>	<u>-</u>	<u>-</u>
Operating expenses			
Contractual services	3,961	27,425	30,250
Repairs and service	654	975	1,150
Materials and supplies	44,167	39,600	71,000
Total operating expenses before depreciation	<u>48,782</u>	<u>68,000</u>	<u>102,400</u>
Operating income before depreciation	<u>(20,515)</u>	<u>(68,000)</u>	<u>(102,400)</u>
Depreciation	<u>(2,086,669)</u>	<u>(2,135,000)</u>	<u>(2,135,000)</u>
Operating income (loss)	<u>(2,107,184)</u>	<u>(2,203,000)</u>	<u>(2,237,400)</u>
Nonoperating revenues (expenses)			
Net investment income	348,181	221,366	271,366
Gain/(loss) on disposal of capital assets	179,140	100,000	100,000
Miscellaneous nonoperating revenues	-	50,200	50,200
Total nonoperating revenues	<u>527,321</u>	<u>371,566</u>	<u>421,566</u>
Net income (loss)	<u>(1,579,863)</u>	<u>(1,831,434)</u>	<u>(1,815,834)</u>
Transfers in	-	165,855	1,008,020
Change in net assets	<u>(1,579,863)</u>	<u>(1,665,579)</u>	<u>(807,814)</u>
Total net asset, May 1	<u>22,132,316</u> (a)	<u>20,552,453</u> (a)	<u>18,886,874</u> (b)
Total net assets, April 30	<u>20,552,453</u> (a)	<u>18,886,874</u> (b)	<u>18,079,060</u> (b)
Reconciliation to Cash:			
Total cash assets, May 1	<u>9,441,339</u> (a)	<u>9,174,031</u> (a)	<u>8,837,355</u> (b)
Total cash assets, April 30	<u>9,174,031</u> (a)	<u>8,837,355</u> (b)	<u>9,156,521</u> (b)
Reconciliation to Budget:			
Operating Income (Loss)	(1,579,863)	(1,665,579)	(807,814)
Less: Capital Outlay	937,527	806,097	1,008,020
Add: Depreciation	2,086,669	2,135,000	2,135,000
Add: Other Non Cash Items	163,413	-	-
Excess of Expenditures Over Revenue per Budget	<u>(267,308)</u>	<u>(336,676)</u>	<u>319,166</u>

Note:

- (a) Audited numbers
- (b) Estimated numbers

Other Funds

Vehicle Replacement Fund

Vehicle Replacement Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	43.7%	51.9%	93.3%	43.4%
Based on Revised Budget				

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Vehicle Replacement	Services	14,105	4,615	31,400	28,400	31,400	0.00%	10.56%
	Supplies	36,098	14,400	37,500	39,600	71,000	89.33%	79.29%
	Capital	2,971,543	967,294	286,810	806,097	1,008,020	251.46%	25.05%
	Overhead Charges	454,578 *	1,150,864	-	2,135,000	-	0.00%	0.00%
Department Total		3,476,324	2,137,173	355,710	3,009,097	1,110,420	212.17%	-63.10%

	Significant increases or (decreases):	Total amount proposed:
Services	\$ -	\$ 31,400
• Vehicle/equipment rental as needed during major repairs or breakdowns	-	26,250
• Various items with changes less than \$5,000	-	5,150
	-	31,400
Supplies	\$ 33,500	\$ 71,000
• CFA update software	(6,500)	-
• Ward automated fueling	40,000	40,000
• Equipment parts	-	31,000
	33,500	71,000
Capital	\$ 721,210	\$ 1,008,020
• Increase in vehicle replacement amount	721,210	1,008,020

* Capital Depreciation

Special Revenue

AMERICAN RECOVERY AND REINVESTMENT ACT FEDERAL GRANTS FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Intergovernmental	784,956	269,316	121,011
Total revenues	<u>784,956</u>	<u>269,316</u>	<u>121,011</u>
Expenditures			
Personnel services	117,684	36,286	13,751
Professional services	175	6,340	-
Purchased property	3,370	10,150	-
Supplies	46,445	567	-
Capital outlay	88,700 *	99,562 *	- *
Program reimbursements	503,582 *	116,411 *	107,260 *
Total expenditures	<u>759,956</u>	<u>269,316</u>	<u>121,011</u>
Excess (deficiency) of revenues over expenditures	<u>25,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	25,000	-	-
Fund balance, May 1	- (a)	25,000 (a)	25,000 (b)
Fund balance, April 30	25,000 (a)	25,000 (b)	25,000 (b)
			**

Note:

- (a) Audited numbers
- (b) Estimated numbers

* The American Recovery and Reinvestment Act Federal Grants Fund accounts for the receipts and disbursement of Energy Efficiency Conservation Block Grant Program (EECBG) and Police Technology grants, restricted and approved by the Federal government under the American Recovery and Reinvestment Act. In FY11, the City reimbursed eligible homeowners through the Home Energy Savings Program and eligible commercial entities through the Greener Business Program. The City also installed a Parking Deck Guidance Systems in the downtown parking garages. FY11 marked the second year of the grant award. The grant concludes in September 2012. The projected numbers for FY12 and the proposed budget numbers for FY13 reflect anticipated grant activity as the grant award draws to a close in September 2012.

**Fund balance of \$25,000 will remain to support the Revolving Loan Program that has an indefinite life.

**American Recovery and Reinvestment Act Federal Grants Fund
Department Summary**

	FY08	FY09	FY10	FY11
% of Budget Spent	0.0%	0.0%	62.0%	101.7%

Based on Revised Budget

Department	Category	FY10	FY11	FY12	FY12	FY13	% Change Proposed to Adopted	% Change Proposed to Projected Actual
		Actual	Actual	Adopted Budget	Projected Actual	Proposed Budget		
ARRA FED	Salaries	31,979	117,684	25,171	36,286	13,751	-45.37%	-62.10%
Grants	Professional Services	130	175	-	6,340	-	0.00%	-100.00%
	Services	6,780	3,370	-	10,150	-	0.00%	-100.00%
	Supplies	10,673	46,445	2,856	567	-	-100.00%	-100.00%
	Capital	63,739	88,700	27,562	99,562	-	-100.00%	-100.00%
	Internal Services	38,263	503,582	180,662	116,411	107,260	-40.63%	-7.86%
Department Total		151,564	759,956	236,251	269,316	121,011	-48.78%	-55.07%

Significant increases or (decreases):

Total amount proposed:

Salaries	\$ (11,420)	\$ 13,751
• Energy Efficiency Conservation Block Program Grant	(11,420)	13,751
Supplies	\$ (2,856)	\$ -
• Police Technology Grant	(2,856)	-
	(2,856)	-
Capital	\$ (27,562)	\$ -
• Energy Efficiency Conservation Block Program Grant	(27,562)	-
Internal Services	\$ (73,402)	\$ 107,260
• Reimbursements to homeowners for energy programs	59,206	107,260
• Reimbursements to commercial customers for energy programs	(132,608)	-
	(73,402)	107,260

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
REVENUES, EXPENDITURES & CHANGES IN ACCOUNTS RECEIVABLE BALANCE (1)

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13	
Revenues				
Intergovernmental	609,256	(a1) 433,383	417,318	
Total revenues	<u>609,256</u>	<u>433,383</u>	<u>417,318</u>	
Expenditures				
Personnel services	-	-	27,350	
Professional services	-	5,585	4,650	
Miscellaneous	241,789	-	1,404,183	(b1)
Total expenditures	<u>241,789</u>	<u>5,585</u>	<u>1,436,183</u>	
Excess (deficiency) of revenues over expenditures	<u>367,467</u>	<u>427,798</u>	<u>(1,018,865)</u>	
Other financing sources (uses)				
Transfers in	50,000	-	-	
Total other financing sources (uses)	<u>50,000</u>	<u>-</u>	<u>-</u>	
Net change in accounts receivable balance	417,467	427,798	(1,018,865)	
Accounts receivable balance, May 1	(1) <u>173,600</u>	<u>591,067</u>	<u>1,018,865</u>	
Accounts receivable balance, April 30	(1) <u>591,067</u>	<u>1,018,865</u>	<u>-</u>	
Fund balance, May 1	(1) <u>-</u> (a)	<u>-</u> (a)	<u>-</u> (b)	
Fund balance, April 30	(1) <u>-</u> (a)	<u>-</u> (b)	<u>-</u> (b)	

Note:

(a) Audited numbers

(b) Estimated numbers

(a1) HUD program year 10 allocation of \$478,478 plus the CDBG-R allocation of \$130,778.

For the audit, the CDBG-R allocation is included with the American Reinvestment and Recovery Act Federal Grants Fund.

(b1) Includes reprogrammed money for program years 2009, 2010, 2011, and 2012 as well as CDBG-R. Expenditures reflect infrastructure projects in addition to community grants.

(1) Accounts receivable balance represents the amounts of HUD program year cash receipts the City is entitled to receive. Fund balance is equal to the actual amount of expenditures and revenues incurred and cash receipts received in accordance with generally accepted accounting principles.

GENERAL TRUST AND AGENCY FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Net investment income	194,250	128,052	120,000
Total revenues	<u>194,250</u>	<u>128,052</u>	<u>120,000</u>
Excess (deficiency) of revenues over expenditures	<u>194,250</u>	<u>128,052</u>	<u>120,000</u>
Other financing sources (uses)			
Transfers in	-	185,000	-
Transfers out	<u>(300,000)</u>	<u>(126,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(300,000)</u>	<u>59,000</u>	<u>-</u>
Net change in fund balance	(105,750)	187,052	120,000
Fund balance, May 1	<u>(81,302) (a)</u>	<u>(187,052) (a)</u>	<u>(0) (b)</u>
Fund balance, April 30	(187,052) (a)	(0) (b)	120,000 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

General Trust Agency Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	100.0%	100.0%	100.0%	100.0%

based on revised budget

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Gen. Trust & Agency	Internal Services	1,400,000	1,400,000	126,000	126,000	-	-100.00%	-100.00%
Department Total		1,400,000	1,400,000	126,000	126,000	-	-100.00%	-100.00%

	Significant increases or (decreases):		Total amount proposed:
Internal Services	\$ (126,000)		\$ -
• Decrease in transfer to General Fund	(126,000)		-

Culture & Recreation

MILLENNIUM CARILLON FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual <u>2010-11</u>	Projected Actual <u>2011-12</u>	Proposed Budget <u>2012-13</u>
Revenues			
Net investment income	3,238	6,400	4,550
Fees	<u>58,155</u>	<u>55,680</u>	<u>55,680</u>
Total revenues	<u>61,393</u>	<u>62,080</u>	<u>60,230</u>
Expenditures			
Personnel services	489	-	-
Purchased property	-	1,200	1,200
Supplies	591	4,000	4,000
Capital outlay/Concrete Repairs	13,000	-	-
Internal service charges	<u>110,791</u>	<u>107,200</u>	<u>110,952</u>
Total expenditures	<u>124,871</u>	<u>112,400</u>	<u>116,152</u>
Excess (deficiency) of revenues over expenditures	<u>(63,478)</u>	<u>(50,320)</u>	<u>(55,922)</u>
Other financing sources (uses)			
Transfers in	<u>129,977</u>	<u>107,200</u>	<u>-</u>
Total other financing sources (uses)	129,977	107,200	-
Net change in fund balance	66,499	56,880	(55,922)
Fund balance (deficit), May 1	<u>93,868 (a)</u>	<u>160,367 (a)</u>	<u>217,247 (b)</u>
Fund balance (deficit), April 30	160,367 (a)	217,247 (b)	161,325 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

**Millennium Carillon Fund
Department Summary**

	FY08	FY09	FY10	FY11
% of Budget Spent based on revised budget	87.3%	99.8%	91.9%	90.4%

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Carillon Fund	Salaries	199	359	-	-	-	0.00%	0.00%
	Benefits	66	129	-	-	-	0.00%	0.00%
	Services	89	-	1,200	1,200	1,200	0.00%	0.00%
	Supplies	2,612	591	4,000	4,000	4,000	0.00%	0.00%
	Capital	-	13,000	-	-	-	0.00%	0.00%
	Internal Services	437,788	-	-	-	-	0.00%	0.00%
	Overhead Charges	89,158	110,791	107,200	107,200	110,952	3.50%	3.50%
Department Total		529,912	124,870	112,400	112,400	116,152	3.34%	3.34%

Significant increases or (decreases):

Total amount proposed:

Services	\$ -	\$ 1,200
• Various items with changes less than \$500	-	1,200
Supplies	\$ -	\$ 4,000
• Supply costs	-	4,000
Overhead Charges	\$ 3,752	\$ 110,952
• Increase payment transfer to Park District per maintenance agreement	3,752	110,952

SPECIAL EVENTS AND CULTURAL AMENITIES FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed 2012-13
Revenues			
Other taxes	2,147,205	2,208,000	2,280,440
Net investment income	9,730	7,200	4,700
Total revenues	<u>2,156,935</u>	<u>2,215,200</u>	<u>2,285,140</u>
Expenditures			
Personnel services	484,355	437,979	31,934
Professional services	841	-	-
Other purchased services	11	-	-
Supplies	5,348	5,330	-
Internal service charges	1,401,554	1,673,297	2,192,643
Total expenditures	<u>1,892,109</u>	<u>2,116,606</u>	<u>2,224,577</u>
Excess (deficiency) of revenues over expenditures	<u>264,826</u>	<u>98,594</u>	<u>60,563</u>
Other financing sources (uses)			
Transfers out	<u>(172,477)</u>	<u>(149,700)</u>	<u>(42,500)</u>
Total other financing sources (uses)	<u>(172,477)</u>	<u>(149,700)</u>	<u>(42,500)</u>
Net change in fund balance	92,349	(51,106)	18,063
Fund balance, May 1	<u>306,243 (a)</u>	<u>398,592 (a)</u>	<u>347,486 (b)</u>
Fund balance, April 30	398,592 (a)	347,486 (b)	365,549 (b)

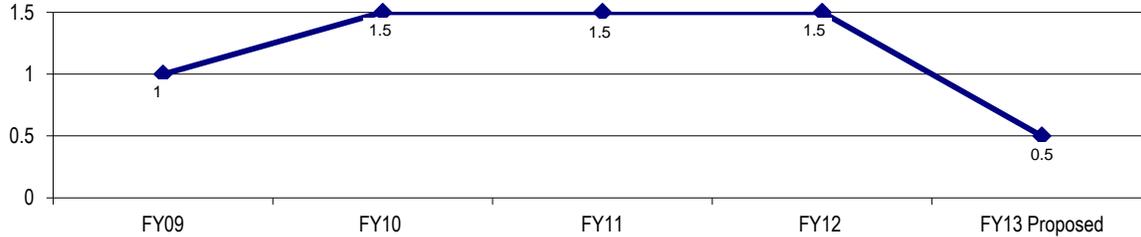
Note:

- (a) Audited numbers
- (b) Estimated numbers

Special Events Cultural Amenities Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent based on revised budget	96.7%	81.3%	90.9%	89.5%

Headcount History and Proposed



Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted	FY12	FY13	% Change Proposed to Adopted	% Change Proposed to Projected Actual
				Budget	Projected Actual	Proposed Budget		
SECA	Salaries	357,460	396,386	76,033	361,752	18,313	-75.91%	-94.94%
	Benefits	69,670	87,970	30,696	76,227	13,621	-55.63%	-82.13%
	Professional Services	45,241	841	-	-	-	0.00%	0.00%
	Services	43	11	-	-	-	0.00%	0.00%
	Supplies	6,984	5,348	-	5,330	-	0.00%	0.00%
	Capital	99,062	-	-	-	-	0.00%	0.00%
	Internal Services	1,415,209	246,400	149,700	155,808	42,500	-71.61%	-72.72%
Grant Funding	1,743,504	1,327,631	1,952,975	1,667,189	2,192,643	12.27%	31.52%	
Department Total		3,737,173	2,064,587	2,209,404	2,266,306	2,267,077	2.61%	0.03%

Significant increases or (decreases):

Total amount proposed:

Salaries	\$ (57,720)	\$ 18,313
<ul style="list-style-type: none"> • Based on the administrative personnel; city services for special events budgeted in overhead services and will be allocated to the specific accounts based on actuals during the fiscal year 	(42,833)	18,313
Benefits	\$ (17,075)	\$ 13,621
<ul style="list-style-type: none"> • Based on the administrative personnel; city services for special events budgeted in overhead services and will be allocated to the specific accounts based on actuals during the fiscal year 	(13,899)	13,621
Internal Services	\$ (107,200)	\$ 42,500
<ul style="list-style-type: none"> • General Fund chargeback • Carillon maintenance (budgeted amount) 	-	42,500
	(107,200)	-
	(107,200)	42,500
Grant Funding	\$ 239,668	\$ 2,192,643
<ul style="list-style-type: none"> • Grant money - Grantees to be determined at the SECA Workshop • Riverwalk maintenance per agreement 	230,694	2,058,480
	8,974	134,163
	239,668	2,192,643

Debt Service

DEBT SERVICE FUND
REVENUES, EXPENDITURES & CHANGES TO FUND BALANCE

	Actual	Projected	Proposed
	2010-11	2011-12	Budget
	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Revenues			
Property taxes	8,998,223	9,790,005	11,447,369
Net investment income	259,988	74,780	77,180
Build America Bond Interest Rebate	189,904	284,856	284,856
Total Revenues	<u>9,448,115</u>	<u>10,149,641</u>	<u>11,809,405</u>
Expenditures			
Debt service	<u>9,219,231</u>	<u>10,074,861</u>	<u>11,732,226</u>
Total Expenditures	<u>9,219,231</u>	<u>10,074,861</u>	<u>11,732,226</u>
Excess (Deficiency) of Revenues			
Over Expenditures	<u>228,884</u>	<u>74,780</u>	<u>77,179</u>
Fund Balance, May 1	<u>1,093,241</u> (a)	<u>1,322,125</u> (a)	<u>1,396,905</u> (b)
Fund Balance, April 30	<u><u>1,322,125</u></u> (a)	<u><u>1,396,905</u></u> (b)*	<u><u>1,474,084</u></u> (b)

Note:

(a) Audited Numbers

(b) Estimated Numbers

* Fund balance represents 7 years of accumulated investment income.

Staff has proposed use of \$500,000 for FY13 CIP. After audit confirms actual balance, up to an additional \$900,000 may be available to cover remaining FY13 unfunded CIP and reduce the need to borrow.

Debt Service Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent based on revised budget	100.0%	97.9%	94.6%	94.6%

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Debt Service	Debt service	8,516,759	9,219,231	10,074,861	10,074,861	11,732,226	16.45%	16.45%
Department Total		8,516,759	9,219,231	10,074,861	10,074,861	11,732,226	16.45%	16.45%

Significant increases or (decreases):

Total amount proposed:

Debt service	\$ 1,657,365	\$ 11,732,226
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- Increase based on scheduled bond and interest payments on

General Obligation Bond Issues

1,657,365

11,732,226

DOWTOWN PARKING FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Other taxes	1,005,108	1,150,000	1,000,000
Net investment income	36,337	33,500	26,500
Total revenues	<u>1,041,445</u>	<u>1,183,500</u>	<u>1,026,500</u>
Expenditures			
Debt service	<u>229,597</u>	<u>225,822</u>	<u>223,502</u>
Total expenditures	<u>229,597</u>	<u>225,822</u>	<u>223,502</u>
Excess (deficiency) of revenues over expenditures	<u>811,848</u>	<u>957,678</u>	<u>802,998</u>
Net change in fund balance	811,848	957,678	802,998
Fund balance, May 1	<u>954,484</u> (a)	<u>1,766,332</u> (a)	<u>2,724,010</u> (b)
Fund balance, April 30	<u><u>1,766,332</u></u> (a)	<u><u>2,724,010</u></u> (b)	<u><u>3,527,008</u></u> (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

Downtown Parking Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	N/A	100.0%	90.7%	100.0%

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Downtown Parking	Debt Service	291,286	229,597	225,822	225,822	223,502	-1.03%	-1.03%
Department Total		291,286	229,597	225,822	225,822	223,502	-1.03%	-1.03%

	Significant increases or (decreases):	Total amount proposed:
Internal Service	\$ (2,320)	\$ 223,502
• Decrease in Debt Service	(2,320)	223,502

SPECIAL SERVICE AREA #21 VAN BUREN PARKING DECK FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Property taxes	269,523	210,000	150,000
Licenses and permits	12,791	12,000	12,000
Net Investment Income	35,814	16,000	15,000
Total revenues	<u>318,128</u>	<u>238,000</u>	<u>177,000</u>
Expenditures			
Debt service	175,006	101,528	470,678
Total expenditures	<u>175,006</u>	<u>101,528</u>	<u>470,678</u>
Excess (deficiency) of revenues over expenditures	<u>143,122</u>	<u>136,472</u>	<u>(293,678)</u>
Fund balance, May 1	<u>749,067</u> (a)	<u>892,189</u> (a)	<u>1,028,661</u> (b)
Fund balance, April 30	892,189 (a)	1,028,661 (b)	734,983 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

Special Service Area Twenty-One Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent based on revised budget	100.0%	100.0%	100.0%	100.0%

Department	Category	FY010 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
SSA #21	Debt Service	267,436	175,006	101,528	101,528	470,678	363.59%	363.59%
Department Total		267,436	175,006	101,528	101,528	470,678	363.59%	363.59%

	Significant increases or (decreases):	
Debt Service	\$ 369,150	Total amount proposed: \$ 470,678
• Increase in debt service payments	369,150	470,678

SPECIAL SERVICE AREA #23 NAPER MAIN FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Property taxes	149,800	78,508	214,667 *
Net investment income	-	-	-
Total revenues	<u>149,800</u>	<u>78,508</u>	<u>214,667</u>
Expenditures			
Debt service	<u>149,800</u>	<u>78,508</u>	<u>214,667</u>
Total expenditures	<u>149,800</u>	<u>78,508</u>	<u>214,667</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance, May 1	<u>-</u> (a)	<u>-</u> (a)	<u>-</u> (b)
Fund balance, April 30	<u>-</u> (a)	<u>-</u> (b)	<u>-</u> (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

*Levy full amount collection limited to 40% EAV - Difference is funded from Debt Service

Special Service Area # 23 Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	N/A	100.0%	28.1%	70.0%

Based on Revised Budget

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
SSA #23	Overhead Charges	57,318	149,800	211,779	78,508	214,667	1.36%	173.43%
Department Total		57,318	149,800	211,779	78,508	214,667	1.36%	173.43%

Significant increases or (decreases):

Total amount proposed:

Overhead Charges	\$ 2,888	\$ 214,667
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- Based on scheduled bond and interest payments on General Obligation Bond Issues

Capital Improvement

FAIR SHARE ASSESSMENT FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Revenues			
Net investment income	32,072	-	-
Fees	(3,274)	-	-
Total revenues	<u>28,798</u>	<u>-</u>	<u>-</u>
Expenditures			
Capital outlay	-	90,977	-
Total expenditures	<u>-</u>	<u>90,977</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>28,798</u>	<u>(90,977)</u>	<u>-</u>
Net change in fund balance	28,798	(90,977)	-
Fund balance, May 1	<u>451,755</u> (a)	<u>480,553</u> (a)	<u>389,576</u> (b)
Fund balance, April 30	480,553 (a)	389,576 (b)	389,576 (b)

Note:

(a) Audited numbers

(b) Estimated numbers

Note: Impact fee program eliminated.

Fair Share Assessment Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	48.6%	21.4%	85.7%	0.0%

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Fair Share Assessment	Professional Services	-	-	-	-	-	0.00%	0.00%
	Capital Improvements	3,500,035	-	-	90,977	-	0.00%	-100.00%
	Internal Services	-	-	-	-	-	0.00%	0.00%
Department Total		3,500,035	-	-	90,977	-	0.00%	-100.00%

MOTOR FUEL TAX FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Other taxes	2,027,718	2,015,000	2,015,000
Net investment income	187,368	40,000	40,000
Intergovernmental	4,653,782	4,208,528	5,300,000
Miscellaneous	-	-	-
Total revenues	<u>6,868,868</u>	<u>6,263,528</u>	<u>7,355,000</u>
Expenditures			
Capital outlay	9,024,420	8,140,149	11,100,000
Total expenditures	<u>9,024,420</u>	<u>8,140,149</u>	<u>11,100,000</u>
Excess (deficiency) of revenues over expenditures	<u>(2,155,552)</u>	<u>(1,876,621)</u>	<u>(3,745,000)</u>
Other financing sources (uses)			
Transfers in	2,673,000	1,795,000	1,300,000
Return of funds to General Fund		-	
Total other financing sources (uses)	<u>2,673,000</u>	<u>1,795,000</u>	<u>1,300,000</u>
Net change in fund balance	517,448	(81,621)	(2,445,000)
Fund balance, May 1	2,025,962 (a)	2,543,410 (a)	2,461,789 (b)
Fund balance, April 30	<u>2,543,410 (a)</u>	<u>2,461,789 (b)</u>	<u>16,789 (b)</u>

Note:

- (a) Audited numbers
- (b) Estimated numbers

Motor Fuel Tax Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	87.6%	84.5%	75.1%	82.8%

based on revised budget

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Motor Fuel	Services	-	-	-	-	-	0.00%	0.00%
Tax Fund	Capital	4,481,475	9,024,420	9,900,000	8,140,149	11,100,000	12.12%	36.36%
Department Total		4,481,475	9,024,420	9,900,000	8,140,149	11,100,000	12.12%	0.00%

	Significant increases or (decreases):	Total amount proposed:
Capital	\$ 1,200,000	\$ 11,100,000
• Increased Funds for Book Road - LAPP/Wheatland Township Fun	1,200,000	11,100,000

ROAD AND BRIDGE FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed 2012-13
Revenues			
Property taxes	418,374	430,000	430,000
Other taxes	717,705	740,000	740,000
Licenses and permits	60,509	60,000	100,000
Net investment income	16,025	11,040	7,050
Total revenues	<u>1,212,613</u>	<u>1,241,040</u>	<u>1,277,050</u>
Expenditures			
Professional services	55,840	75,000	45,000
Purchased property	35,370	2,000	2,000
Other purchased services	-	-	-
Supplies	9,551	50,000	50,000
Capital outlay	602,232	680,000	750,000
Internal service charges	647,692	647,692	647,692
Total expenditures	<u>1,350,685</u>	<u>1,454,692</u>	<u>1,494,692</u>
Excess (deficiency) of revenues over expenditures	<u>(138,072)</u>	<u>(213,652)</u>	<u>(217,642)</u>
Net change in fund balance	(138,072)	(213,652)	(217,642)
Fund balance, May 1	<u>570,575 (a)</u>	<u>432,503 (a)</u>	<u>218,851 (b)</u>
Fund balance, April 30	432,503 (a)	218,851 (b)	1,209 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

Road Bridge Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	70.4%	90.4%	79.1%	92.4%
Based on Revised Budget				

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Road & Bridge	Services	1,440	35,370	2,000	2,000	2,000	0.00%	0.00%
	Professional Services	62,525	55,840	75,000	75,000	45,000	-40.00%	-40.00%
	Supplies	77,917	9,551	50,000	50,000	50,000	0.00%	0.00%
	Capital	704,217	602,232	800,000	680,000	750,000	-6.25%	10.29%
	Internal Services	647,692	647,692	647,692	647,692	647,692	0.00%	0.00%
Department Total		1,493,791	1,350,685	1,574,692	1,454,692	1,494,692	-5.08%	2.75%

Total amount proposed:		
Services	\$ -	\$ 2,000
• Water, sewer, and refuse costs	-	2,000
	-	2,000
Professional Services	\$ (30,000)	\$ 45,000
• Pavement management/conditions survey services	(30,000)	45,000
Supplies	\$ -	\$ 50,000
• SC223 - Alley improvement program (DPW project)	-	50,000
Capital	\$ (50,000)	\$ 750,000
• MP009 - Street Maintenance Program (Road & Bridge Portion)		700,000
• SC223 - Alley Improvement Program (DPW project)	(50,000)	50,000
	(50,000)	750,000
Internal Services	\$ -	\$ 647,692
• Transfer to General Fund for chargebacks	-	623,538
• Transfer to General Fund for traffic division for overweight and/or overdimensioned truck permit program	-	24,154
	-	647,692

SPECIAL SERVICE AREA #22/24 DOWNTOWN MAINTENANCE AND MARKETING FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

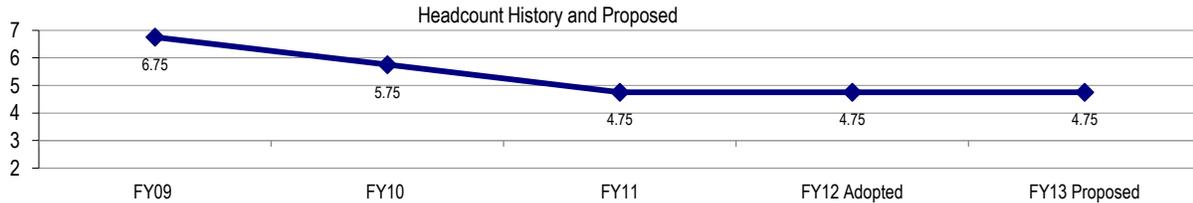
	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Property taxes	793,734	792,801	783,001
Fines and forfeits	76,536	66,600	80,000
Net investment income	48,129	28,000	27,100
Intergovernmental	234,093	179,290	169,772
Total revenues	<u>1,152,492</u>	<u>1,066,691</u>	<u>1,059,873</u>
Expenditures			
Personnel services	390,101	477,253	499,182
Contractual services	512,799	381,203	372,225
Professional services	19,933	9,052	10,750
Purchased property	57,860	119,104	90,900
Other purchased services	327,292	328,590	329,990
Supplies	218,075	233,583	243,650
Capital outlay	127,421	278,364	210,300
Internal service charges	296,269	322,114	411,013
Total expenditures	<u>1,949,750</u>	<u>2,149,263</u>	<u>2,168,010</u>
Excess (deficiency) of revenues over expenditures	<u>(797,258)</u>	<u>(1,082,572)</u>	<u>(1,108,137)</u>
Other financing sources (uses)			
Transfers in	931,790	929,906	926,023
Total other financing sources (uses)	<u>931,790</u>	<u>929,906</u>	<u>926,023</u>
Net change in fund balance	134,532	(152,666)	(182,114)
Fund balance, May 1	<u>507,361 (a)</u>	<u>641,893 (a)</u>	<u>489,227 (b)</u>
Fund balance, April 30	641,893 (a)	489,227 (b)	307,113 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

Special Service Area 22/24 Downtown Maintenance and Marketing Fund Department Summary

	FY08	FY9	FY10	FY11
% of Budget Spent Based on Revised Budget	98.0%	94.5%	82.0%	91.4%



Department	Category	FY10 Actual	FY11 Actual	FY12	FY12	FY13	% Change Proposed to Adopted	% Change Proposed to Projected Actual
				Adopted Budget	Projected Actual	Proposed Budget		
SSA #22	Salaries	350,477	287,720	354,896	351,129	365,607	3.02%	4.12%
	Benefits	129,978	102,381	127,914	126,124	133,575	4.43%	5.91%
	Services	720,559	897,951	859,207	828,897	793,115	-7.69%	-4.32%
	Professional Services	39,584	19,933	10,633	9,052	10,750	1.10%	18.76%
	Supplies	218,510	218,075	237,700	233,583	243,650	2.50%	4.31%
	Capital	979	127,421	407,100	278,364	210,300	-48.34%	-24.45%
	Internal Services	317,514	296,269	332,021	322,114	411,013	23.79%	27.60%
Department Total		1,777,601	1,949,750	2,329,471	2,149,263	2,168,010	-6.93%	0.87%

Significant increases or (decreases):

Total amount proposed:

Salaries	\$ 10,711	\$ 365,607
• Increase in salaries	8,584	292,578
• Increase in overtime	2,127	73,029
	10,711	365,607
Benefits	\$ 5,661	\$ 133,575
• Increase in standard benefit	1,217	64,484
• Increase in IMRF	3,350	42,260
• Increase in social security	1,466	21,745
• Various accounts with changes less than \$1,000	(372)	5,086
	5,661	133,575
Services	\$ (66,092)	\$ 793,115
• Advertising & marketing	-	326,900
• Snow removal and deicing	-	210,600
• Custodial services for Central Business District	-	120,000
• Decrease in contracted street lighting maintenance in CBD	(41,302)	45,000
• Contracted landscape maintenance for streetscape	-	20,000
• Elevator maintenance and repairs	-	15,000
• Contracted holiday lighting on storefront and Van buren deck	-	10,975
• Trash compactor refuse disposal fee	-	6,900
• Mechanical system maintenance	-	5,000
• Fire sprinkler maintenance and repairs	-	5,000
• Decrease in repairs for Chicago Ave. deck	(4,500)	500
• Decrease in sidewalk & brick paver leveling repair	(20,000)	-
• Various accounts less than \$5,000	(290)	27,240
	(66,092)	793,115

Special Service Area 22/24 Downtown Maintenance and Marketing Fund Department Summary

Department	Category	FY10 Actual	FY11 Actual	FY12	FY12	FY13	% Change Proposed to Adopted	% Change Proposed to Projected Actual
				Adopted Budget	Projected Actual	Proposed Budget		
SSA #22	Salaries	350,477	287,720	354,896	351,129	365,607	3.02%	4.12%
	Benefits	129,978	102,381	127,914	126,124	133,575	4.43%	5.91%
	Services	720,559	897,951	859,207	828,897	793,115	-7.69%	-4.32%
	Professional Services	39,584	19,933	10,633	9,052	10,750	1.10%	18.76%
	Supplies	218,510	218,075	237,700	233,583	243,650	2.50%	4.31%
	Capital	979	127,421	407,100	278,364	210,300	-48.34%	-24.45%
	Internal Services	317,514	296,269	332,021	322,114	411,013	23.79%	27.60%
Department Total		1,777,601	1,949,750	2,329,471	2,149,263	2,168,010	-6.93%	0.87%

Professional Services	\$ 117	\$ 10,750
• Various accounts with changes less than \$5,000	117	10,750
	<u>117</u>	<u>10,750</u>

Supplies	\$ 5,950	\$ 243,650
• Increase in parking deck costs	5,000	125,000
• Increase in Brick Paver replacements	5,000	5,000
• Various accounts with changes less than \$5,000	(4,050)	113,650
	<u>5,950</u>	<u>243,650</u>

Capital	\$ (196,800)	\$ 210,300
• Downtown parking deck maintenance	(273,300)	42,800
• Municipal parking lot maintenance	(1,000)	90,000
• Increase in Downtown Wayfinding project	12,500	12,500
• Increase in Paw Paw lot pedestrian Connection	65,000	65,000
	<u>(196,800)</u>	<u>210,300</u>

Internal Services	\$ 78,992	\$ 411,013
• Three community service officers	-	204,000
• Purchase of machine sweeper	75,000	75,000
• Purchase of Torro Workman	28,000	28,000
• Previous year vehicle purchases	(24,066)	-
• Vehicle Services	(1,428)	82,284
• Cost for street sweeper	1,080	14,466
• Various accounts less than \$5,000	406	7,263
	<u>78,992</u>	<u>411,013</u>

WATER STREET TAX INCREMENT FINANCING FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual <u>2010-11</u>	Projected Actual <u>2011-12</u>	Proposed <u>2012-13</u>
Revenues			
Property taxes	138,348	130,000	135,000
Net investment income	11,146	8,100	4,500
Total revenues	<u>149,494</u>	<u>138,100</u>	<u>139,500</u>
Expenditures			
Professional services	<u>3,000</u>	<u>3,000</u>	<u>103,121</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>103,121</u>
Excess (deficiency) of revenues over expenditures	<u>146,494</u>	<u>135,100</u>	<u>36,379</u>
Net change in fund balance	146,494	135,100	36,379
Fund balance, May 1	<u>256,836</u> (a)	<u>403,330</u> (a)	<u>538,430</u> (b)
Fund balance, April 30	403,330 (a)	538,430 (b)	574,809 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

Water Street Tax Increment Financing Fund Department Summary

	FY08	FY09	FY10	FY11
% of Budget Spent	N/A	N/A	2.3%	2.9%

Department	Category	FY10 Actual	FY11 Actual	FY12 Adopted Budget	FY12 Projected Actual	FY13 Proposed Budget	% Change Proposed to Adopted	% Change Proposed to Projected Actual
Water TIF	Professional Service	3,000	3,000	103,000	3,000	103,121	0.12%	3337.37%
Department Total		3,000	3,000	103,000	3,000	103,121	0.12%	3337.37%

Significant increases or (decreases):	Total amount proposed:
Professional Service	\$ 103,121
• Professional services	121
	103,121

Under Other Board Control

ENHANCED E911 SURCHARGE FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Net investment income	(350)	-	-
Intergovernmental	985,326	1,000,000	1,000,000
Charges for services	907,113	900,000	900,000
Total revenues	<u>1,892,089</u>	<u>1,900,000</u>	<u>1,900,000</u>
Expenditures			
Transfer to General Fund	2,122,089	1,900,000	1,900,000
Total expenditures	<u>2,122,089</u>	<u>1,900,000</u>	<u>1,900,000</u>
Excess (deficiency) of revenues over expenditures	<u>(230,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(230,000)	-	-
Fund balance, May 1	230,000 (a)	- (a)	- (b)
Fund balance, April 30	<u>- (a)</u>	<u>- (b)</u>	<u>- (b)</u>

Note:

- (a) Audited numbers
- (b) Estimated numbers

FEDERAL DRUG FORFEITURE FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Net investment income	8,291	4,000	-
Intergovernmental	74,416	30,273	95,000
Intergovernmental- carryforward	-	33,810	-
Total revenues	<u>82,707</u>	<u>68,083</u>	<u>95,000</u>
Expenditures			
Professional services	28,806	24,269	14,500
Purchased property - repairs and maintenance	-	-	2,000
Other purchased services	46,935	34,817	48,500
Supplies & Capital	6,966	8,997	30,000
Total expenditures	<u>82,707</u>	<u>68,083</u>	<u>95,000</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance, May 1	- (a)	- (a)	- (b)
Fund balance, April 30	<u>- (a)</u>	<u>- (b)</u>	<u>- (b)</u>
Cash Balance May 1	203,536 (a)	203,536 (a)	169,726 (b)
Intergovernmental- carryforward	-	(33,810)	-
Cash Balance April 30	<u>203,536 (a)</u>	<u>169,726 (b)</u>	<u>169,726 (b)</u>

Note:

- (a) Audited numbers
- (b) Estimated numbers

FOREIGN FIRE INSURANCE TAX FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual <u>2010-11</u>	Projected Actual <u>2011-12</u>	Proposed <u>2012-13</u>
Revenues			
Net investment income	1,528	-	-
Intergovernmental	<u>162,902</u>	<u>161,644</u>	<u>161,644</u>
Total revenues	<u>164,430</u>	<u>161,644</u>	<u>161,644</u>
Expenditures			
Personnel services	6,994	10,500	12,000
Contractual services	-	1,000	1,000
Professional services	1,141	3,133	3,200
Purchased property	3,053	4,000	10,000
Other purchased services	4,148	26,250	26,600
Supplies	79,796	110,070	127,500
Capital outlay	605	50,900	50,000
Internal service charges	<u>4,534</u>	<u>6,034</u>	<u>6,200</u>
Total expenditures	<u>100,271</u>	<u>211,887</u>	<u>236,500</u>
Excess (deficiency) of revenues over expenditures	<u>64,159</u>	<u>(50,243)</u>	<u>(74,856)</u>
Net change in fund balance	64,159	(50,243)	(74,856)
Fund balance, May 1	<u>424,737 (a)</u>	<u>488,896 (a)</u>	<u>438,653 (b)</u>
Fund balance, April 30	488,896 (a)	438,653 (b)	363,797 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

NAPER SETTLEMENT FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual <u>2010-11</u>	Projected Actual <u>2011-12</u>	Proposed <u>2012-13</u>
Revenues			
Property taxes	2,768,464	2,757,272	2,757,272
Net investment income	53,151	28,000	33,000
Intergovernmental	66,696	48,402	305,822
Charges for services	493,887	490,960	466,005
Total revenues	<u>3,382,198</u>	<u>3,324,634</u>	<u>3,562,099</u>
Expenditures			
Personnel services	2,547,954	2,590,740	2,800,719
Contractual services	181,295	171,280	132,765
Professional services	29,459	36,150	8,000
Purchased property	158,126	151,521	150,627
Other purchased services	200,153	179,079	165,793
Supplies	225,836	232,036	218,475
Capital outlay	157,729	115,000	110,000
Internal service charges	111,061	87,280	75,720
Total expenditures	<u>3,611,613</u>	<u>3,563,086</u>	<u>3,662,099</u>
Excess (deficiency) of revenues over expenditures	<u>(229,415)</u>	<u>(238,452)</u>	<u>(100,000)</u>
Net change in fund balance	(229,415)	(238,452)	(100,000)
Fund balance, May 1	<u>650,573</u> (a)	<u>421,158</u> (a)	<u>182,706</u> (b)
Fund balance, April 30	421,158 (a)	182,706 (b)	82,706 (b)

Note:

(a) Audited numbers

(b) Estimated numbers

Budgets agree to Tax Levy request

NAPERVILLE PUBLIC LIBRARY FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	<u>Actual</u> 2010-11	<u>Projected</u> Actual 2011-12	<u>Proposed</u> 2012-13
Revenues			
Property taxes	12,897,369	12,450,000	13,210,500
Other taxes-personal property replacement tax	210,287	190,000	200,000
Fines and forfeits	507,702	483,500	500,000
Net investment income	220,384	131,000	120,750
Intergovernmental	149,540	138,000	138,000
Charges for services	5,620	7,000	9,000
Fees	243,663	251,500	242,500
Miscellaneous	88,488	98,000	88,500
Total revenues	<u>14,323,053</u>	<u>13,749,000</u>	<u>14,509,250</u>
Expenditures			
Culture and recreation	<u>14,589,846</u>	<u>14,866,000</u>	<u>15,183,190</u>
Total expenditures	<u>14,589,846</u>	<u>14,866,000</u>	<u>15,183,190</u>
Excess (deficiency) of revenues over expenditures	<u>(266,793)</u>	<u>(1,117,000)</u>	<u>(673,940)</u>
Other financing sources (uses)			
Transfers out	<u>-</u>	<u>(250,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balance	(266,793)	(1,367,000)	(673,940)
Fund balance, May 1	<u>2,307,733 (a)</u>	<u>2,040,940 (a)</u>	<u>673,940 (b)</u>
Fund balance, April 30	2,040,940 (a)	673,940 (b)	- (b)

Note:

(a) Audited numbers

(b) Estimated numbers

Budgets agree to Tax Levy request

NAPERVILLE PUBLIC LIBRARY CAPITAL RESERVE FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed 2012-13
Revenues			
Net investment income	25,623	4,500	5,250
Miscellaneous	7,650	15,500	20,000
Total revenues	<u>33,273</u>	<u>20,000</u>	<u>25,250</u>
Expenditures			
Culture and recreation	264,137	125,020	525,250
Total expenditures	<u>264,137</u>	<u>125,020</u>	<u>525,250</u>
Excess (deficiency) of revenues over expenditures	<u>(230,864)</u>	<u>(105,020)</u>	<u>(500,000)</u>
Other financing sources (uses)			
Transfers in	-	250,000	-
Total other financing sources (uses)	-	250,000	-
Net change in fund balance	(230,864)	144,980	(500,000)
Fund balance, May 1	<u>585,884 (a)</u>	<u>355,020 (a)</u>	<u>500,000 (b)</u>
Fund balance, April 30	355,020 (a)	500,000 (b)	- (b)

Note:

(a) Audited numbers

(b) Estimated numbers

Budgets agree to Tax Levy request

NAPERVILLE PUBLIC LIBRARY GIFT MEMORIAL FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed 2012-13
Revenues			
Net investment income	956	500	450
Miscellaneous	6,935	4,000	2,550
Total revenues	<u>7,891</u>	<u>4,500</u>	<u>3,000</u>
Expenditures			
Culture and recreation	2,723	15,000	20,959
Total expenditures	<u>2,723</u>	<u>15,000</u>	<u>20,959</u>
Excess (deficiency) of revenues over expenditures	<u>5,168</u>	<u>(10,500)</u>	<u>(17,959)</u>
Net change in fund balance	5,168	(10,500)	(17,959)
Fund balance, May 1	<u>23,291 (a)</u>	<u>28,459 (a)</u>	<u>17,959 (b)</u>
Fund balance, April 30	28,459 (a)	17,959 (b)	- (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

STATE DRUG FORFEITURE FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Net investment income	13,900	10,000	-
Intergovernmental	73,740	135,244	195,000
Intergovernmental- carryforward	-	49,613	-
Total revenues	<u>87,640</u>	<u>194,857</u>	<u>195,000</u>
Expenditures			
Professional services	972	37,772	35,000
Other purchased services	5,906	5,000	5,000
Supplies	72,277	141,883	142,000
Internal service charges	1,226	3,917	6,000
Miscellaneous	7,259	6,285	7,000
Total expenditures	<u>87,640</u>	<u>194,857</u>	<u>195,000</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance, May 1	- (a)	- (a)	- (b)
Fund balance, April 30	- (a)	- (b)	- (b)
Cash Balance May 1	266,656 (a)	266,656 (a)	217,043 (b)
Intergovernmental- carryforward	-	(49,613)	-
Cash Balance April 30	<u>266,656 (a)</u>	<u>217,043 (b)</u>	<u>217,043 (b)</u>

Note:

- (a) Audited numbers
- (b) Estimated numbers

NAPERVILLE PUBLIC LIBRARY POVINELLI ENDOWMENT FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	<u>Actual</u> <u>2010-11</u>	<u>Projected</u> <u>Actual</u> <u>2011-12</u>	<u>Proposed</u> <u>2012-13</u>
Revenues			
Net investment income	368	300	200
Total revenues	<u>368</u>	<u>300</u>	<u>200</u>
Expenditures			
Culture and recreation	289	300	200
Total expenditures	<u>289</u>	<u>300</u>	<u>200</u>
Excess (deficiency) of revenues over expenditures	<u>79</u>	<u>-</u>	<u>-</u>
Net change in fund balance	79	-	-
Fund balance, May 1	<u>9,986 (a)</u>	<u>10,065 (a)</u>	<u>10,065 (b)</u>
Fund balance, April 30	10,065 (a)	10,065 (b)	10,065 (b)

Note:

- (a) Audited numbers
- (b) Estimated numbers

POLICE PENSION FUND
REVENUES, EXPENDITURES & CHANGES TO FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Property Taxes	4,708,411	4,365,352	4,317,379
Employee Contributions	1,621,406	1,574,936	1,696,000
Net interest and dividends	1,739,724	1,851,531	1,991,810
Investment gain and (losses) realized and unrealized	9,014,436	- *	- *
Reimbursement	10,645	11,000	11,000
Total Revenues	17,094,622	7,802,819	8,016,189
Expenditures			
Pension Benefit Payments	3,056,349	3,535,238	4,298,000
Refund of Member Contributions	147,281	50,000	75,000
Transfers to General Fund	5,000	5,000	6,258
Administrative Services	66,890	88,294	97,190
Total Expenditures	3,275,520	3,678,532	4,476,448
Excess (Deficiency) of Revenues			
Over Expenditures	13,819,102	4,124,287	3,539,741
Fund Balance, May 1	84,681,879 (a)	98,500,981 (a)	102,625,268 (b)
Fund Balance, April 30	98,500,981 (a)	102,625,268 (b)	106,165,009 (b)

Note:

(a) Audited Numbers

(b) Estimated Numbers

*Realized and unrealized gains and losses are not budgeted.

The actuarial assumption includes a 7% rate of return on the portfolio, reflecting both the investment income (interest and dividends), as well as the unrealized and realized gains and losses which are recorded at year end.

FIREFIGHTERS' PENSION FUND
REVENUES, EXPENDITURES & CHANGES TO FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Property Taxes	4,569,166	4,695,134	4,688,185
Employee Contributions	1,641,498	1,604,000	1,720,000
Net interest and dividends	1,045,222	1,118,388	1,197,675
Investment gain and (losses) realized and unrealized	8,519,940	-	-
Reimbursement	2,421	100	100
Total Revenues	15,778,247	7,417,622	7,605,960
Expenditures			
Pension Benefit Payments	3,004,623	3,820,413	4,688,185
Refund of Member Contributions	-	50,000	50,000
Transfers to General Fund	5,000	5,000	-
Administrative Services	134,596	147,349	166,657
Total Expenditures	3,144,219	4,022,762	4,904,842
Excess (Deficiency) of Revenues Over Expenditures	12,634,028	3,394,860	2,701,118
Fund Balance, May 1	84,538,663 (a)	97,172,691 (a)	100,567,551 (b)
Fund Balance, April 30	97,172,691 (a)	100,567,551 (b)	103,268,669 (b)

Note:

- (a) Audited Numbers
- (b) Estimated Numbers

*Realized and unrealized gains and losses are not budgeted.

The actuarial assumption includes a 7% rate of return on the portfolio, reflecting both the investment income (interest and dividends), as well as the unrealized and realized gains and losses which are recorded at year end.

TEST TRACK FUND
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Actual 2010-11	Projected Actual 2011-12	Proposed Budget 2012-13
Revenues			
Contribution	53,323	52,615	44,697
Miscellaneous	2,821	-	-
Total revenues	<u>56,144</u>	<u>52,615</u>	<u>44,697</u>
Expenditures			
Purchased property	35,114	34,066	24,500
Other purchased services	4,667	4,942	4,930
Supplies	12,913	12,667	13,500
Internal service charges	3,450	940	1,767
Total expenditures	<u>56,144</u>	<u>52,615</u>	<u>44,697</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balance, May 1	<u>-</u>	<u>-</u> (a)	<u>-</u> (b)
Fund balance, April 30	-	-	-

Note:

- (a) Audited numbers
- (b) Estimated numbers

*Budget agrees to tax levy request.