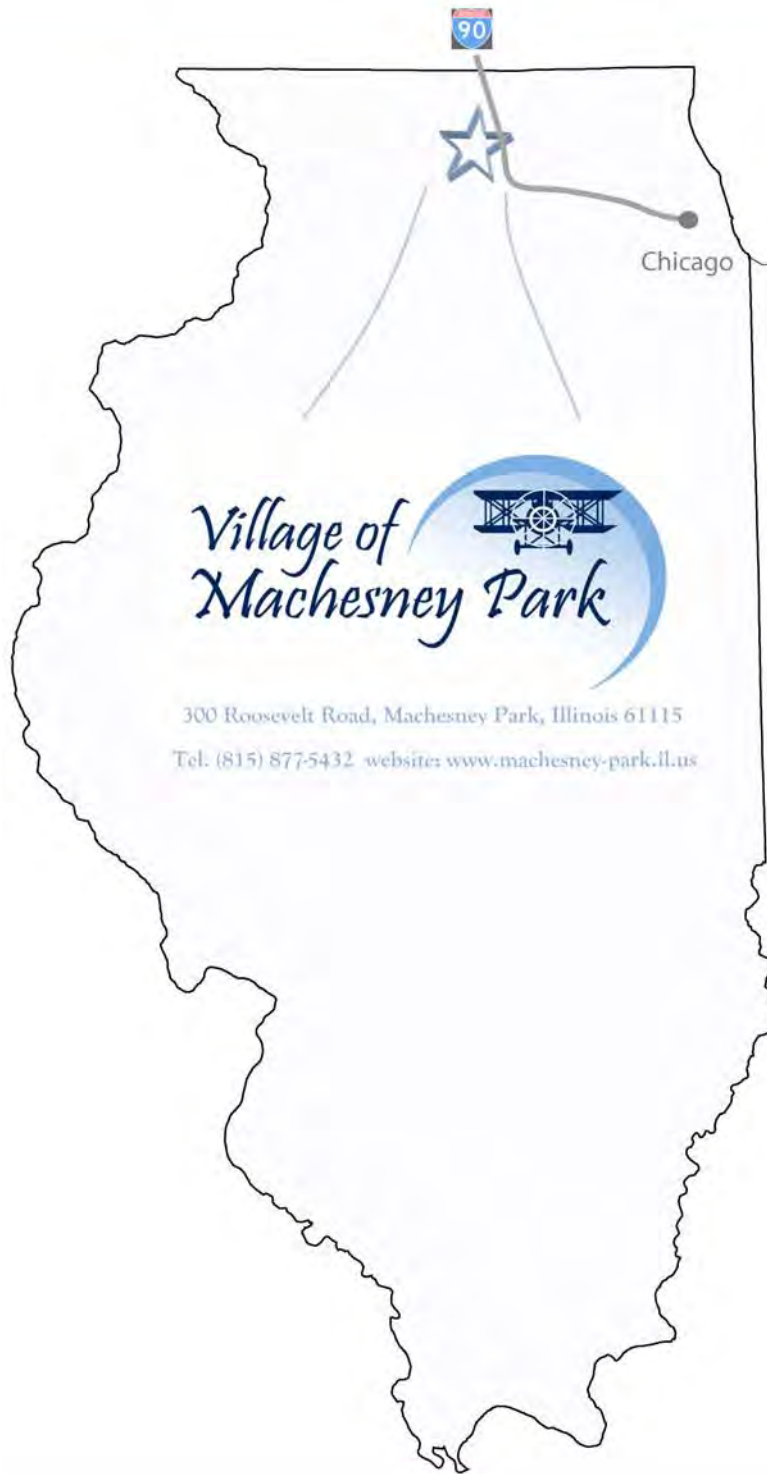


THINK GLOBALLY ACT LOCALLY



FISCAL YEAR 2013-2014 BUDGET

Approved April 15, 2013

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I. INTRODUCTION

This document is designed to be used as both the working budget for the Village's Fiscal Year ending April 30, 2014, and as a reference manual for the expenditure accounting system.

The budget is the Village's plan of operation for the upcoming fiscal year. It presents the Village's goals and objectives, and the revenues and expenditures needed to achieve them.

The table of contents lists every subject covered in this document followed by its page number.

Village officials are happy to provide more information regarding budgeting. Additional information regarding the Village's fiscal affairs is available by calling the Village President's Office at (815) 877-5432.

Elected Officials

Village Mayor/President

Jerry Bolin

Village Clerk

Lori Mitchell

Village Treasurer

Steve Johnson

**Village Board of Trustees
District #1**

Robbin Snodgrass

District #2

Kate Tammen

District #3

James Kidd

District #4

Aaron Wilson

District #5

Tom Yoe

District #6

Erick Beck

Village Staff

Administrator

Tim Savage

Accounting & HR Manager

Michelle Johannsen

Administrative Assistant/Deputy Clerk

Penny Olson

Building Clerk

Laura LaRosa

Community Development Coordinator

Gregory Anderson

Planning & Zoning Coordinator

Carrie Houston

Planning Aide/Zoning Inspector

Chad Hunter

Superintendent of Public Works

TBD

Public Works Staff

**Dan Rickabaugh
Stan Oloff
Wade Tipton**

Public Safety Coordinator

Rocco Wagner

Receptionist

TBD

VILLAGE OF MACHESNEY PARK
300 Roosevelt Road, Machesney Park, Illinois 61115, Phone: (815) 877-5432, Fax: (815) 637-7557
www.machesney-park.il.us

Village President and Board of Trustees

The Village President/Mayor performs all duties required by ordinance and statute. The Village President is responsible for introducing legislative initiatives to the Village Board of Trustees for their review and consideration.

The Board of Trustees is responsible for establishing and guiding policy. They are regulated by, and shall perform such duties as may be delegated to them by statute. The Board of Trustees interprets the wishes of the community and determines the policies under which the Village operates.

Committees, Boards, and Commissions

There are currently seven committees, boards, and commissions authorized by the Village President and Board of Trustees or required by state law. They are appointed to advise and assist the Village President and Village Board of Trustees (as a whole) in their policy decisions. The groups hold meetings and conduct hearings as established by ordinance or as may be necessary to carry out their function. A brief description of each is found below:

- 1) Administration & Finance Committee: This committee is responsible for oversight of Village administrative and financial matters. The committee advises the Village Board on matters of expenditures and certain areas of administrative procedure. Voting members of the committee are made up of trustees, resident(s) of the community, and the Village President.
- 2) Planning & Economic Development Committee: This committee is responsible for providing advice and recommendations to the Village Board on matters relating to economic development, long-term strategic planning and some matters of zoning. Voting members of the committee are made up of Village board members, resident(s) of the community, and the Village President.
- 3) Public Improvement & Safety Committee: This committee is responsible for providing advice and recommendations to the Village Board on matters relating to public property, infrastructure, oversight of police services, and matters related to public health, safety, and welfare. Voting members of the committee are made up of Village Board Members, resident(s) of the community, and the Village President.
- 4) Revolving Fund Committee: This committee is responsible for providing advice and recommendations to the Village Board on matters relating to stimulating economic growth within the Village of Machesney Park through providing needed financial assistance to new start-up businesses, assisting new or existing businesses to create and retain jobs, providing businesses with the opportunity to expand, and to encourage and leverage financial assistance to businesses by area private financial institutions. The Revolving Fund Committee is chaired by a Village Board Member and is made up of three local bank representatives.
- 5) Liquor Commission: Is responsible for carrying out and enforcing ordinances and state statutes, where applicable, relating to the licensing, sale and distribution of liquor within the boundaries of the Village. The Liquor Commission consists of the Village President, two Village Trustees, and a citizen member. The Village President acts as the Liquor Commissioner.
- 6) Committee on Committees: This committee is responsible for recommending to the Village Board any changes in the standing committee as determined by the Village Code. Members of this committee consist of three Village Board Members and the Village President.
- 7) Planning Commission: Consists of seven members, with one member serving as chairman for a term of one year. Members are appointed to the Commission by the Village President subject to confirmation by the Village Board. The Planning Commission is responsible to the Village Board of Trustees for holding public hearings and making recommendations regarding the comprehensive plan, tentative plats, site development, zoning map amendments, and other planning matters.

NOTE: Duties of the Committees and Boards of the Village of Machesney Park include, but are not limited to, those which have been described within this document.

II. COMMUNITY PROFILE

Incorporation of the Village occurred on February 24, 1981. Incorporation was initiated by a group of concerned "North Park" residents. As stated in the Village's 1986 Master Plan, the incorporation committee's primary concerns included:

- 1) Retention of the tax base from the regional mall complex, and prevention of the Mall's annexation by encroaching communities.
- 2) A General dissatisfaction with County services.
- 3) A lack of political representation and resources to address local problems.
- 4) The need to control local issues through incorporation.

On April 11, 1981, self government by the residents of the newly formed Village of Machesney Park occurred with the swearing in of the first Village Officials.

The Village of Machesney Park offers a unique model for the provision of services. Most essential services are "contracted" out to the private sector or fall under the responsibility of other public agencies. It is the goal of this process to maintain lower costs of operation, while at the same time providing a high level of service.

Services Provided By the Village

There are a number of services provided by the Village to residents directly by staff. Most of these services are regulatory in nature. A description is included below:

- 1) Zoning Services: The Village employs a full time Planning and Zoning Coordinator that reviews all matters of zoning and provides recommendations to the various Village Committees and the Village Board. All requests for rezoning, special use permits, sign permits and other matters of a similar nature are determined by this individual.
- 2) Zoning Enforcement: The Village employs a Zoning Inspector that undertakes the inspection of all zoning matters in the field. These may include the measurement of building set-backs prior to construction, weed ordinance complaints, garbage complaints, and other zoning concerns. Any potential violations of the Zoning Ordinance are investigated and enforced by this individual.
- 3) Community Development: The Village employs one individual whose main duties include the broad spectrum of community development. The Village utilizes the resources at hand for the purposes of attracting new businesses and companies to the area. In addition, the community development program includes the retention of current businesses and assisting businesses to grow stronger. Marketing the community and providing information regarding resources are only one component of this effort. Other programs include:
 - Economic Development Fund: The Village maintains a revolving loan fund that provides low interest loans to new and growing businesses. The fund was seeded by the State of Illinois' Community Development Assistance Program. This program distributes HUD monies to Villages like ours to assist in community development efforts. Village staff reviews and assists those interested in obtaining the loans through the approval process.
 - Other Resources: The Village maintains a number of relationships with other agencies that assist interested businesses in expanding and growing. Some of these programs and agencies include the Parks Chamber of Commerce, the Rockford Area Economic Development Council, Service Corps of Retired Executives (SCORE), Rock Valley College Small Business Development Center, the Northern Illinois Community Development Corporation, and the Rockford Area Convention and Tourism Bureau. Village staff can put anyone interested in touch with these organizations.

Services Provided By the Village (continued)

- 4) Community Planning: Village Staff provides preliminary review of all planned development in the community. The Planning and Zoning Coordinator serves as plat officer and coordinates the review and approval of Plats of Subdivision. In addition, some developments require special site plan review depending upon the size, zoning considerations and complexity of the project. Finally, through coordination with the Village's consulting engineers, the Village provides on-sight inspection of public works projects prior to the Village accepting the projects into the public domain.

All staff work together to maintain low overhead and serve the public under the policies set by the Village President and Village Board.

Services Contracted by the Village

Through the use of annual and multi-year contracts, the Village establishes proper controls and performance levels of its various contracts and agreements with private and public organizations. Department Heads provide daily coordination of these activities and keep a careful watch over expenditures. Services contracted by the Village include:

- 1) Police Services: Provided by contract with the Winnebago County Sheriff's Department. The annual contract stipulates not only costs associated with the service, but also staffing levels, type and cost of field equipment to be provided by each party to the agreement, and other important contractual considerations. The Village provides the department with adequate facilities in which to conduct their activities.
- 2) Street Maintenance: Combination of Village staff and contracted services to provide such services as drywell cleaning, street sweeping, surface repair, shoulder maintenance, and snow and ice control in the winter months.
- 3) Forestry: Contracted to a private firm. At the direction of the Public Works Department, they trim trees, remove limbs and trees from right-of-ways, and clean up debris after storms, as well as other services.
- 4) Engineering: Contracted to a private firm, McMahan Associates, Inc. This engineering firm works closely with Village staff on plat review, subdivision inspection, special assessments, road projects, and other Village Engineering needs.
- 5) Building Code Enforcement: In order to provide greater convenience to builders and local control of building practices, the Village contracts with Winnebago County to provide building inspection services. Permits are issued at Village Hall while County building inspectors perform inspections to enforce local building codes.
- 6) Solid Waste: The Village requires that all residents have their residential refuse picked up by a single licensed hauler. This single licensed hauler, Rock River Disposal, Inc., provides once a week pick up of refuse and recyclables. Leaf vacuuming services are also offered on a seasonal basis. These efforts have resulted in making the Village a cleaner place in which to live.
- 7) Legal Services: The Village retains, Barrick, Switzer, Long, Balsley and Van Evera, a private law firm, to provide legal services. These services include the drafting of agreements, ordinances, contracts and other necessary legal documents. In addition, the law firm prosecutes violations of the Villages ordinances in the court and assists in collecting fines from guilty parties.
- 8) Public Works Administration: The Superintendent of Public Works, in conjunction with the Village Engineer, contracted from McMahan Associates, coordinates the efforts of all public works activities in the Village. These individuals are available to assist Village residents in identifying potential problems or tackling various projects. Since the Village contracts most public works activities, the Superintendent of Public Works acts as the administrator of such contractual agreements.

Services Provided by Other Governmental Jurisdictions

The Village is served by other governmental jurisdictions that provide needed services. These agencies are described below:

- 1) North Park Public Water District: The NPPWD provides potable water to nearly all Machesney Park residents. The district has three elevated storage tanks with a total capacity of 1,800,000 gallons. With a peak capacity of 20 million gallons a day the district is well prepared to serve the Village and other outlying areas.
- 2) Rock River Water Reclamation District: Provides sanitary sewer service to almost 55% of the residents in Machesney Park. The district provides secondary/activated sludge treatment of effluent in a plant located in south Rockford. With a current demand of 32 million gallons a day the plant is equipped to handle future growth with excess capacity of 28 million gallons.
- 3) Fire Protection: The Village is served by the North Park Fire Protection District to the south and the Harlem-Roscoe Fire Protection District to the north. Between these two districts, the Village is served by over 140 volunteer personnel and over two dozen pieces of equipment. Properties on the west side of the Rock River are served by the Northwest Fire Protection District.

III. BUDGETING

Basis of Presentation-Fund Accounting

The accounts of the Village are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the financial statements.

Governmental Funds

Governmental Funds are those through which the governmental functions of the Village are financed. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the Village's governmental fund types:

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The Motor Fuel Tax Fund, Drug Recovery / Police Restricted Fund, IHDA Housing Program Fund, Utility Tax Fund, Revolving Loan Fund, Tax Increment Financing Funds, and the Industrial Job Recovery Law TIF comprise the special revenue fund types of the Village.

Capital Improvement Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, and trust funds). The Village maintains the Capital Improvement Fund.

Fiduciary Funds are used to account for assets held on behalf of outside parties, or on behalf of other funds within the Village. Agency funds generally are used to account for assets that the Village holds on behalf of others as agent.

Basis of Accounting

Basis of accounting refers to recognition of revenues and expenditures in the accounts and reporting in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

During the year, the Village uses the cash basis of accounting. At the end of the fiscal year, the accounts are adjusted to reflect the full accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred.

All balances shown as PROJECTED as of April 30, 2013, are unaudited and represent the latest estimates as of the time of budget preparation.

Budget

The basis of the Village's budget is expenditures plus outstanding encumbrances.

The procedures followed by the Village in the determination of budgetary data reflected in the financial statements are as follows:

- Illinois statutes require that the Village annually adopt an appropriation ordinance.

Budget (continued)

- Public hearings are conducted to obtain taxpayer comments on the proposed appropriation ordinance.
- The ordinance is legally enacted no later than the end of the first quarter of the new fiscal year. All unused appropriations lapse at year end.
- Transfers during the current fiscal year require a two-thirds approval by the Village Board of Trustees and are in accordance with legal requirements. Expenditures may not legally exceed appropriations on a fund basis.
- Appropriations are legally adopted for all funds.

Chapter 24, Section 8-2-9, Illinois Revised Statute

The Appropriations Ordinance

The following is a brief summary and review of the Illinois statute which outlines the appropriations ordinance procedure. This procedure of expenditure is the way in which the Village of Machesney Park presently operates.

Municipalities of less than 500,000 Persons

In municipalities of less than 500,000 persons, the corporate authority shall pass an appropriation ordinance within the first quarter of each fiscal year.

Contents of the Appropriations Ordinance

In the appropriations ordinance the corporate municipality may appropriate such sums of money as are deemed necessary to defray all necessary expenses and liabilities of the municipality, including those amounts to be deposited in the reserves provided for in the Illinois Pension Code. The appropriation ordinance shall specify the objects and purposes for which these appropriations are made, and the amount appropriated for each object and purpose.

Further Appropriation

No further appropriation shall be made at any other time within the same fiscal year, unless a proposition to make each additional appropriation has been first sanctioned by a petition signed by electors of the municipality numbering more than 50% of the number of votes cast for the candidates for mayor or president at the last general election at which the current mayor or president was elected.

Supplemental Appropriation

Supplemental Appropriation in an amount not in excess of the aggregate of any additional revenue available to the municipality, or estimated to be received by the municipality subsequent to the adoption of the annual appropriation ordinance for that fiscal year, or from fund balances available when the annual appropriation ordinance was adopted but which were not appropriated at that time.

Transfers

The corporate authority may at any time by a two-thirds vote of all members of such body, make transfers within any department or separate agency of the municipal government, of sums of money appropriated for one corporate object or purpose to another corporate object or purpose, but no appropriation for any object or purpose shall be reduced below an amount sufficient to cover all obligations incurred or to be incurred against such appropriation.

Public Inspection, Hearing, and Notice

At least 10 days prior to the adoption of the annual appropriations ordinance, the corporate authority of the municipality (municipalities over 2,000 in population) shall make the appropriation ordinance conveniently available to public inspection and shall hold at least one public hearing.

Notice of the hearing shall be given in a newspaper having general circulation in the municipality at least 10 days prior to the time of the public hearing. Such notice shall state the time and place of the public hearing, and where copies of the proposed appropriation ordinance will be available for examination.

After the public hearing and before final action is taken on the appropriation ordinance, the corporate authority may revise, alter, increase, or decrease the items contained in the document.

IV OVERALL BUDGET ASSUMPTIONS

For budgeting purposes, the Village of Machesney Park population will enter the fiscal year at the official 2010 Census number of 23,499. This population number is used to forecast various shared tax revenues collected by and remitted to the Village by the State of Illinois. Per capita rates for those taxes were provided by the Illinois Municipal League.

State income tax revenue, based on the forecast provided by the Illinois Municipal League, will increase by 5%.

Sales tax revenue is estimated to hit \$3.1M. Sales tax receipts are difficult to predict based on current market conditions and the possibility of store closings, however, every effort is being made to continue to attract and retain storefronts.

Interest income will remain flat throughout the year in accordance with projected low interest rates expected throughout the year.

Permit fees will remain low due to the decline in housing starts caused by a general slow down in building activity.

General liability insurance is estimated to increase by 5% as predicted by our carriers.

The IMRF Retirement funding rate will increase from 11.12% to 11.61%. Poor fund earnings caused by a general market downturn in previous years and the extended averaging calculations used by the IMRF keep the rates high.

All of the revenue from the 6% telecommunication tax will continue to be recorded directly into the Build Machesney Road Fund, bypassing the general fund. The additional 1% sales tax approved in the February 2008, referendum will also continue to be deposited directly into the Road Fund as well.

Overall, revenue is estimated to increase by 1.0% over projected 2012/13 results.

Snow removal and related expenses have been budgeted according to normal snowfall conditions as compared to the last few years.

Inflation is predicted to be in the 2.0% range.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget
 CONSOLIDATED FUNDS

REVENUES	2012/13	2012/13	2013/14	2013/2014 Proposed Budget																Total
	Budget	Projected	Proposed																	All
			General	IHDA 09	Fund 10	Utility Tax 12	Sales Tax Rebate 14	Motor Fuel Tax 15	TIF Fund 17	Capital Improvmt 18	Drug Recovery 19	TIF Fund 20	IJRL 30 Weststone	IJRL 31 North W.C.	IJRL 32 South W.C.	Flood Mitig 35	Econ Develop 38	Roads Fund 40	Elimin.	Funds
Licenses	315,000	338,723	351,000																	351,000
Permits	33,400	39,227	35,300																	35,300
Property Tax	-	-	-																	900,300
Intergovernmental	5,241,300	5,827,365	5,912,100			950,000		673,500	831,500	8,000	2,000	52,000	300		16,500			3,464,800		11,204,200
Fines & Forfeitures	263,000	269,418	256,500																	256,500
Interest Income & Other	36,000	17,359	10,000			500		200	-			500					1,200	1,000		13,400
Charges for Services	4,500	26,545	5,500																	5,500
Grants	-	-	-	280,000									1,837,600			1,999,066				4,116,666
Debt Proceeds	-	-	-										600,000	1,500,000						2,100,000
Operating Transfers In	-	-	-	64,000	-	-	140,000	-	83,200	378,000	-	5,200	-	-	-	-	-	-	(670,400)	-
Total Revenues	5,893,200	6,518,637	6,570,400	344,000	-	950,500	140,000	673,700	914,700	386,000	2,000	851,500	3,337,900	-	16,500	1,999,066	1,200	3,465,800	(670,400)	18,982,866
EXPENDITURES																				
Admin, Clerk, Executive	718,600	836,281	823,700																	823,700
Building, Zoning, Develop	499,800	472,228	534,900	325,000	1,000	350,000	100,600		13,700			741,100	228,500	46,000	46,000	1,977,100	10,000			4,373,900
Public Works	911,900	859,978	1,227,200			692,200		765,000		19,000			3,137,600					3,158,100		8,999,100
Protective Services	3,170,700	3,222,585	3,314,200			150,800					10,000									3,475,000
Capital Impvmts Transfer Out	95,000	295,000	378,000																	(378,000)
Debt Service	-	-	-						1,261,500			242,142	67,000							1,570,642
Other Transfers Out	497,200	551,011	292,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(292,400)	-
Total Expenditures	5,893,200	6,237,083	6,570,400	325,000	1,000	1,193,000	100,600	765,000	1,275,200	19,000	10,000	983,242	3,433,100	46,000	46,000	1,977,100	10,000	3,158,100	(670,400)	19,242,342
Excess (Deficiency)	(0)	281,554	(0)	19,000	(1,000)	(242,500)	39,400	(91,300)	(360,500)	367,000	(8,000)	(131,742)	(95,200)	(46,000)	(29,500)	21,966	(8,800)	307,700	-	(259,476)
Fund Balance, begin year	4,732,488	4,732,488	5,014,041	(17,651)	(4,403)	242,500	(11,999)	337,951	255,829	8,461	11,860	(266,013)	(139,281)	(35,042)	(6,968)	8,130	293,808	1,195,824	-	6,887,047
Fund Balance, end of year	4,732,488	5,014,041	5,014,041	1,349	(5,403)	-	27,401	246,651	(104,671)	375,461	3,860	(397,755)	(234,481)	(81,042)	(36,468)	30,096	285,008	1,503,524	-	6,627,571

VI GENERAL FUND

Total Revenues for Fiscal Year 2014 are budgeted at \$6,570,400; consistent with Fiscal Year 2013 projected revenues. State income tax revenue, the second largest segment of Village revenues, is projected to increase 5%, however, payments continue to lag due to the State's difficult budget situation.

Total expenses are budgeted at \$5,900,000, an increase of \$508,900 or 9.4% from projected expenses for Fiscal 2013. In the past few years, some services have been reduced to remain within spending limits, however, due to revenues expected to remain consistent, we have budgeted to reinstate previous service cuts.

For Fiscal Year 2014, revenue before transfers to other funds is projected to exceed expenses by \$670,400. That amount will be used to cover anticipated expenses for contributions to other funds and contractual sales tax rebates. The result of the above is a balanced General Fund budget for Fiscal Year 2014. Projected reserves (fund balance) at the end of the year are expected to total 85% of the following year's expected expenses. This is considered a healthy reserve for any government unit.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
GENERAL FUND SUMMARY							
<u>REVENUES</u>							
320	Licenses	317,160	317,920	331,033	315,000	338,723	351,000
330	Permits	36,443	40,300	35,507	33,400	39,227	35,300
340	Intergovernmental	5,142,728	5,311,760	5,741,373	5,241,300	5,827,365	5,912,100
350	Fines & Forfeitures	199,888	217,839	274,477	263,000	269,418	256,500
380	Interest Income & Other	74,703	56,496	24,076	36,000	17,359	10,000
390	Charges for Services	36,199	5,027	8,782	4,500	26,545	5,500
Total Revenues		5,807,121	5,949,342	6,415,248	5,893,200	6,518,637	6,570,400
<u>EXPENDITURES</u>							
01	Administration	543,647	617,256	678,651	466,900	582,658	554,800
02	Village Clerk	88,986	89,447	100,418	101,900	102,727	111,800
03	Executive	28,492	24,578	27,297	149,800	150,896	157,100
04	Community Development	185,626	165,936	193,880	193,200	171,164	198,800
05	Public Works	1,252,955	1,172,966	848,395	911,900	859,978	1,227,200
06	Planning & Zoning	356,227	283,999	234,423	246,400	244,422	277,300
07	Building Inspection	35,794	43,327	41,931	60,200	56,642	58,800
08	Protective Services	3,085,214	3,049,717	3,065,826	3,170,700	3,222,585	3,314,200
Total Expenditures		5,576,941	5,447,226	5,190,821	5,301,000	5,391,072	5,900,000
Excess of Revenue over Expenses		230,180	502,116	1,224,427	592,200	1,127,565	670,400
Operating Transfers In		-	-	-	-	-	-
Operating Transfers Out		(439,768)	(547,640)	(963,876)	(592,200)	(846,011)	(670,400)
Excess/(Deficiency)		(209,588)	(45,524)	260,551	(0)	281,554	(0)
Fund Balance, Beginning of year		4,987,600	4,778,012	4,732,488	4,845,689	4,845,689	5,127,243
Prior period adjustment				(147,350)			
Fund Balance, End of year		4,778,012	4,732,488	4,845,689	4,845,689	5,127,243	5,127,243
<u>Operating Transfers Out:</u>							
IHDA Fund # 09		72,100	72,000	72,000	54,200	60,000	64,000
Quarry TIF Fund # 10		13	16	-	-	-	-
Sales Tax Rebate Fund # 14		298,000	192,000	300,000	297,100	347,100	140,000
Original TIF Fund # 17		61,070	80,456	83,294	77,100	83,809	83,200
Capital Improvement Fund # 18		-	153,500	470,500	95,000	295,000	378,000
North 2nd TIF Fund # 20		8,585	9,468	8,082	13,800	5,102	5,200
Flood Mitigation Fund # 35		-	40,200	30,000	55,000	55,000	-
Roads Fund #40		-	-	-	-	-	-
Total Transfers Out		439,768	547,640	963,876	592,200	846,011	670,400

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/2014 Proposed
REVENUES							
<u>Licenses</u>							
321-10	Liquor Licenses	41,589	41,100	46,967	40,000	46,100	55,000
325-10	Cablevision	229,671	235,353	249,942	245,000	260,454	265,600
325-20	Telephone tax	-	-	-	-	-	-
326-10	NI Gas Program	44,580	40,291	32,634	30,000	30,789	29,300
329-10	Miscellaneous Licenses	1,320	1,176	1,490	-	1,380	1,100
	Sub total	317,160	317,920	331,033	315,000	338,723	351,000
<u>Permits</u>							
331-10	Building Permits	8,884	11,097	5,943	5,000	8,647	5,000
331-11	MS4 Permits	-	-	-	-	2,771	2,000
331-20	County Expense Contribution	19,624	19,624	19,624	19,700	19,624	19,600
339-10	Permits	3,425	5,329	3,490	3,700	3,690	3,700
339-20	Vehicle O/W Permits	4,510	4,250	6,450	5,000	4,495	5,000
	Sub total	36,443	40,300	35,507	33,400	39,227	35,300
<u>Intergovernmental</u>							
341-10	State Income Tax	1,751,318	1,757,227	1,906,952	1,861,100	2,002,300	2,102,400
343-10	Video Gaming Tax					35,757	60,000
344-10	Auto Rental Tax	44	944	714	-	786	-
345-10	State Sales Tax	2,858,317	2,987,696	3,166,518	2,800,000	3,156,600	3,100,000
346-10	Local Use Tax	271,977	324,595	342,970	349,200	350,000	365,700
348-10	Intergov't Agreements	119,657	172,634	171,336	163,000	206,629	215,000
349-10	Road and Bridge Tax	65,465	66,841	69,083	68,000	69,093	69,000
395-51	Grants	75,950	1,823	82,579	-	-	-
395-10	Insurance Recoveries	-	-	1,221	-	6,200	-
	Sub total	5,142,728	5,311,760	5,741,373	5,241,300	5,827,365	5,912,100
<u>Fines and Forfeitures</u>							
351-10	Circuit Court Fines	190,936	201,881	226,027	195,000	206,773	200,000
352-10	Parking Fines	4,249	3,988	4,296	4,000	4,000	4,000
352-11	Zoning Fines	4,703	11,970	7,441	4,000	1,537	4,000
355-11	Liquor Violations			5,000	-	-	-
356-10	Impound Fees	-	-	30,200	60,000	56,800	48,000
357-10	Police Vehicle Fees	-	-	1,513	-	308	500
	Sub total	199,888	217,839	274,477	263,000	269,418	256,500
<u>Miscellaneous</u>							
381-10	Interest	63,150	29,089	15,539	13,000	8,433	5,000
389-10	Miscellaneous	11,553	27,407	8,537	23,000	8,926	5,000
	Sub total	74,703	56,496	24,076	36,000	17,359	10,000
<u>Charges for Services</u>							
348-20	Plat Fees	651	750	-	-	6,170	-
388-10	Mowing Services	585	230	3,549	500	1,422	500
388-20	Reimbursements-Snow Plowing	3,712	2,556	-	-	-	-
348-50	Engineering Reimbursement	31,251	1,491	5,233	4,000	18,953	5,000
	Sub total	36,199	5,027	8,782	4,500	26,545	5,500
Total Revenues		5,807,121	5,949,342	6,415,248	5,893,200	6,518,637	6,570,400

EXPENDITURES

Administration

The administration department is staffed by four full-time personnel: The Village Administrator, Accounting & HR Manager, Administrative Assistant and a Receptionist. The Village Administrator supervises all appointed employees of the Village. Appointed employees include:

Administrative Assistant, Community Development Coordinator, Planning and Zoning Coordinator, Superintendent of Public Works, Planning Aide/Zoning Inspector, Accounting & HR Manager, Building Secretary/Clerk, and Receptionist. The administration department's primary responsibilities are to:

- 1) Assure that the Board of Trustees and the general public are supplied with relevant information needed to make policy decisions, follow-up Village Board actions, maintain general records, and provide general support to all staff.
- 2) Provide daily coordination and direction to operating departments so that their activities are in harmony with the expectations of the Village Board and Village residents.
- 3) Encourage and maintain innovative approaches in management and provision of services.
- 4) Respond to inputs from individuals and groups in such a manner as to develop and maintain cooperative relationships between the Village organizations, boards and commissions for the benefit of the entire Village.
- 5) Collect all Village monies. Income received from the State of Illinois, fines, special assessments, zoning fees and other sources of Village revenues are collected by this office.
- 6) Send notices of special assessments, parking citations and other correspondence.
- 7) Issue licenses for liquor, kennels, hotel and motels, theaters, coin-in-slots, solicitation and itinerant merchants in addition to issuing handicap parking permits.
- 8) Other responsibilities include, but are not limited to: maintenance of a petty cash fund, meeting and hearing notifications to media, petition processing, assembling Trustee's weekly packets, and preparation of the Village board agenda.

Administration – Department (01)

Year 2013/2014

Total department expenses are budgeted at \$554,800.

Salaries and benefits are budgeted at \$343,900. Salary increases were allotted a 2% increase for cost of living adjustment and there is a \$10,000 budget pool for merit increases and wage adjustments per the Village Administrator's discretion.

Professional fees were reduced over the prior year. Expenditures were added to maintain the office computers, continue with electronic document storage, re-write the employee handbook and purchase a replacement car to be used by Village staff and reduce the amount of travel reimbursements.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
Administration (01)							
<u>Salaries and Benefits</u>							
421-10	Regular Salaries	144,061	186,003	219,158	226,200	230,739	238,500
421-11	Merit increases			-	6,300	8,349	10,000
431-10	President Salary	63,749	64,925	66,975	-	-	-
432-10	Trustees Salary	46,980	45,420	46,800	-	-	-
451-10	Health Insurance	24,095	33,000	28,881	30,100	41,166	39,500
452-10	Dental Insurance	1,681	2,058	2,906	3,000	2,357	1,900
453-10	Unemployment Taxes	3,226	4,589	5,036	3,000	3,364	2,800
461-10	Social Security	16,527	19,535	22,896	14,200	17,635	18,000
461-11	Medicare	3,865	4,569	5,355	3,300	4,124	4,300
462-10	IMRF Retirement	22,297	25,331	31,130	25,500	28,235	28,900
	Sub total	<u>326,481</u>	<u>385,430</u>	<u>429,137</u>	<u>311,600</u>	<u>335,969</u>	<u>343,900</u>
<u>Indirect Employee</u>							
561-10	Professional Dues	1,883	3,426	1,115	2,100	2,572	2,900
562-10	Meals/Travel	2,756	3,309	2,154	2,500	2,500	3,000
563-10	Training	3,289	788	1,385	1,200	355	1,200
565-10	Publications	78	108	220	200	142	200
949-20	Executive Expense	1,332	1,576	1,360	-	-	-
949-30	Trustee 1 Expense	1,548	-	328	-	-	-
949-40	Trustee 2 Expense	837	380	169	-	-	-
949-50	Trustee 3 Expense	1,387	932	1,076	-	-	-
949-60	Trustee 4 Expense	1,419	-	226	-	-	-
949-70	Trustee 5 Expense	1,569	1,196	134	-	-	-
949-80	Trustee 6 Expense	509	-	134	-	-	-
592-10	Insurance-General	9,508	9,352	5,748	17,200	13,762	14,400
	Sub total	<u>26,115</u>	<u>21,067</u>	<u>14,049</u>	<u>23,200</u>	<u>19,331</u>	<u>21,700</u>
<u>Contractual Services</u>							
529-10	Maintenance/Building	3,925	1,446	9,672	-	-	-
532-10	Engineering Services	23,631	37,048	37,848	22,500	30,914	32,000
532-20	Engineering Services-IJRL	-	1,365	-	-	-	-
533-10	Legal	106,946	95,770	132,273	67,500	144,460	67,500
533-20	Legal-IJRL	-	7,350	-	-	-	-
531-10	Auditing			-	14,900	14,900	15,400
536-10	Janitorial	1,384	1,384	1,384	-	-	-
549-10	Other Professional	25,403	9,076	8,825	10,900	19,695	21,800
549-20	Other Professional-IJRL	-	34,731	-	-	-	-
	Sub total	<u>161,289</u>	<u>188,170</u>	<u>190,002</u>	<u>115,800</u>	<u>209,969</u>	<u>136,700</u>

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>
<u>Office Expenses</u>							
551-10	Postage	1,325	1,158	1,281	1,200	1,076	1,200
552-10	Telephone	3,754	2,999	2,051	2,200	2,000	2,700
553-10	Publishing	535	20	686	500	846	500
554-10	Printing	836	407	715	500	289	500
555-10	Recording Fees	129	594	1,057	-	-	-
	Sub total	<u>6,579</u>	<u>5,178</u>	<u>5,790</u>	<u>4,400</u>	<u>4,211</u>	<u>4,900</u>
<u>Equipment</u>							
593-10	Equipment Lease	2,978	3,437	3,578	1,700	1,941	2,000
599-10	Equipment Maintenance	-	224	211	-	225	300
	Sub total	<u>2,978</u>	<u>3,661</u>	<u>3,789</u>	<u>1,700</u>	<u>2,166</u>	<u>2,300</u>
<u>Supplies</u>							
651-10	Office Supplies	3,670	2,532	2,978	3,000	1,909	3,000
651-11	Village Promotion Items	764	-	102	-	-	-
651-20	Computer Expense	2,170	3,142	2,738	2,500	3,271	3,000
655-10	Auto Maintenance/Fuel	4,389	3,899	4,841	-	-	-
	Sub total	<u>10,993</u>	<u>9,573</u>	<u>10,659</u>	<u>5,500</u>	<u>5,180</u>	<u>6,000</u>
<u>Capital Outlay</u>							
839-10	Equipment	6,252	1,799	23,117	2,700	2,382	5,800
849-10	Vehicles	-	-	-	-	-	30,000
	Sub total	<u>6,252</u>	<u>1,799</u>	<u>23,117</u>	<u>2,700</u>	<u>2,382</u>	<u>35,800</u>
<u>Other Expenditures</u>							
949-10	Miscellaneous	2,960	2,378	2,108	2,000	3,450	3,500
913-10	Grants	-	-	-	-	-	-
	Sub total	<u>2,960</u>	<u>2,378</u>	<u>2,108</u>	<u>2,000</u>	<u>3,450</u>	<u>3,500</u>
	Department Total	<u>543,647</u>	<u>617,256</u>	<u>678,651</u>	<u>466,900</u>	<u>582,658</u>	<u>554,800</u>

Village Clerk

The Office of the Village Clerk is an elected position. By State Statute, the Village Clerk is responsible for maintaining the necessary records of the Village. The Village Clerk supervises staff assigned to her office, although none are assigned in the Fiscal Year 2014 Budget. The office has assumed other duties which include:

- 1) Maintaining all permanent records of the Village.
- 2) Filing and indexing all Village records consisting of reports, minutes of committees, hearings, and board meetings.
- 3) Attendance and minutes of all board meetings and transcription of all hearing minutes.
- 4) Typing and distribution of supplements to the municipal code book. Typing and drafting ordinances and resolutions.
- 5) Preparing and administering the "Oath of Office" for local officials.

Village Clerk – Department (02)

Year 2013/2014

Total department expenses are budgeted at \$111,800. There was an expense item added to redevelop the Village's website, otherwise overall expenses are consistent with prior years.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
Village Clerk (02)							
<u>Salaries and Benefits</u>							
433-10	Clerk's Salary	51,225	52,172	53,819	55,700	55,007	62,000
451-10	Health Insurance	4,864	4,569	4,539	6,200	11,286	4,500
452-10	Dental Insurance	485	541	308	400	293	300
453-10	Unemployment Taxes	-	-	-	-	-	-
461-10	Social Security	3,171	3,232	3,329	3,500	3,309	3,900
461-11	Medicare	742	756	778	800	775	900
462-10	IMRF Retirement	-	-	-	-	-	-
	Sub total	<u>60,487</u>	<u>61,270</u>	<u>62,773</u>	<u>66,600</u>	<u>70,670</u>	<u>71,600</u>
<u>Indirect Employee</u>							
561-10	Professional Dues	848	285	620	600	600	600
562-10	Meals/Travel	4,936	2,425	3,800	3,700	3,700	3,700
563-10	Training	450	839	910	700	760	700
592-10	Insurance-General	<u>4,885</u>	<u>4,852</u>	<u>2,790</u>	<u>1,600</u>	<u>1,367</u>	<u>1,400</u>
	Sub total	<u>11,119</u>	<u>8,401</u>	<u>8,120</u>	<u>6,600</u>	<u>6,427</u>	<u>6,400</u>
<u>Contractual Services</u>							
529-10	Maintenance/Building	574	210	140	-	-	-
533-10	Legal	8,300	11,670	18,869	20,000	18,917	10,000
536-10	Janitorial	198	198	198	-	-	-
549-10	Other Professional	19	2	350	700	619	900
550-10	Web Site Development	-	-	-	-	-	15,000
550-20	Web Site Maintenance	<u>1,850</u>	<u>1,680</u>	<u>1,900</u>	<u>2,000</u>	<u>1,900</u>	<u>2,000</u>
	Sub total	<u>10,941</u>	<u>13,760</u>	<u>21,457</u>	<u>22,700</u>	<u>21,436</u>	<u>27,900</u>
<u>Office Expenses</u>							
551-10	Postage	283	217	229	400	300	300
552-10	Telephone	620	458	1,369	1,000	900	1,100
553-10	Publishing	454	286	301	500	150	500
554-10	Printing	<u>581</u>	<u>-</u>	<u>340</u>	<u>500</u>	<u>100</u>	<u>500</u>
	Sub total	<u>1,938</u>	<u>961</u>	<u>2,239</u>	<u>2,400</u>	<u>1,450</u>	<u>2,400</u>

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>
<u>Equipment</u>							
593-10	Equipment Lease	744	859	887	1,100	744	1,000
599-10	Equipment Maintenance	-	-	-	-	-	-
	Sub total	<u>744</u>	<u>859</u>	<u>887</u>	<u>1,100</u>	<u>744</u>	<u>1,000</u>
<u>Supplies</u>							
651-10	Office Supplies	1,301	1,269	969	1,000	500	1,000
651-20	Computer Expenses	447	620	869	500	500	500
655-10	Auto Maintenance/Fuel	<u>878</u>	<u>780</u>	<u>968</u>	-	-	-
	Sub total	<u>2,626</u>	<u>2,669</u>	<u>2,806</u>	<u>1,500</u>	<u>1,000</u>	<u>1,500</u>
<u>Capital Outlay</u>							
839-10	Equipment	-	-	1,426	-	-	-
849-10	Vehicles	-	-	-	-	-	-
	Sub total	<u>-</u>	<u>-</u>	<u>1,426</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Expenditures</u>							
941-10	Finance Charges	-	-	-	-	-	-
948-21	Advertising	595	325	519	500	500	500
949-10	Miscellaneous	<u>536</u>	<u>1,202</u>	<u>191</u>	<u>500</u>	<u>500</u>	<u>500</u>
	Sub total	<u>1,131</u>	<u>1,527</u>	<u>710</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	Department Total	<u>88,986</u>	<u>89,447</u>	<u>100,418</u>	<u>101,900</u>	<u>102,727</u>	<u>111,800</u>

Village President, Treasurer, and Trustees

By ordinance (Chapter 1, 1.102) the Village President shall perform all of the duties which are prescribed by law and municipal ordinance and is required to see that such laws and ordinance are faithfully executed.

The Office of the Village Treasurer is an elected position. The Treasurer oversees and reviews the financial business of the Village.

The Treasurer performs such duties as are prescribed for him or her by statute or ordinance, including:

- 1) Review all deposit records which indicate monies received, the source and purpose for which the Village is being paid.
- 2) Monitor and review all bank balances and investments. Review bank reconciliations.
- 3) Establish and maintain an investment policy.
- 4) Coordinate efforts with banks to achieve maximum returns on invested monies.
- 5) Provide periodic reports of cash and investments to the Village Board.
- 6) Review warrants and invoices as necessary and sign checks.
- 7) Publish Annual Treasurer's Report as required by State Statute

Executive - Department (03)

Year 2013/2014

This department covers the expenses for the Village President, Trustees, and Treasurer.

Total department expenses are budgeted for \$157,100 which includes wages and benefits and discretionary expenses. Funds were included to replace a majority of the computers in this department as they were becoming outdated.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
Executive (03)							
<u>Mayor</u>							
431-10	President Salary				69,300	69,300	50,200
451-11	Health Insurance				-	-	9,500
452-11	Dental Insurance				700	501	600
463-10	Social Security				4,300	4,297	3,200
463-11	Medicare				1,000	1,005	800
463-12	IMRF Retirement				-	-	5,500
949-20	Mayor Expense				1,500	2,149	7,000
533-11	Legal Expense				6,000	7,325	7,000
	Sub total				82,800	84,577	83,800
<u>Trustees</u>							
432-10	Trustees Salary				46,800	46,800	46,800
464-10	Social Security				2,900	2,902	2,900
464-11	Medicare				700	679	700
464-12	IMRF Retirement				3,500	3,468	3,600
949-30	Trustee 1 Expense				500	-	1,000
949-40	Trustee 2 Expense				500	-	1,000
949-50	Trustee 3 Expense				500	939	1,000
949-60	Trustee 4 Expense				500	-	1,000
949-70	Trustee 5 Expense				500	200	1,000
949-80	Trustee 6 Expense				500	-	1,000
533-12	Legal Expense				1,500	2,565	2,500
	Sub total				58,400	57,553	62,500
<u>Treasurer</u>							
434-10	Treasurer's Salary	5,420	5,400	5,400	5,400	5,400	5,400
461-10	Social Security	335	335	335	300	334	300
461-11	Medicare	78	78	78	100	78	100
462-10	IMRF Retirement	590	597	658	600	600	600
948-10	Treasurer Expense				1,900	1,994	4,000
533-10	Legal Expense	-	-	-	300	360	400
	Sub total	6,423	6,410	6,471	8,600	8,766	10,800
<u>Indirect Employee</u>							
561-10	Professional Dues	45	45	90	-	-	-
562-10	Meals/Travel	991	779	913	-	-	-
563-10	Training	250	-	250	-	-	-
565-10	Publications	-	-	38	-	-	-
592-10	Insurance-General	523	529	477	-	-	-
	Sub total	1,809	1,353	1,768	-	-	-

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>
<u>Contractual Services</u>							
529-10	Maintenance/Building	566	208	131	-	-	-
531-10	Auditing	14,700	15,100	16,250	-	-	-
533-10	Legal	360	360	360	-	-	-
536-10	Janitorial	198	198	198	-	-	-
549-10	Other Professional	19	2	-	-	-	-
551-10	Postage	40	31	31	-	-	-
552-10	Telephone	90	65	42	-	-	-
553-10	Publishing	378	398	358	-	-	-
	Sub total	<u>16,351</u>	<u>16,362</u>	<u>17,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Equipment</u>							
593-10	Equipment Lease	106	123	127	-	-	-
599-10	Equipment Maintenance	-	-	-	-	-	-
	Sub total	<u>106</u>	<u>123</u>	<u>127</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Supplies</u>							
651-10	Office Supplies	73	52	45	-	-	-
651-20	Computer Expense	64	55	55	-	-	-
655-10	Auto Maintenance/Fuel	-	7	-	-	-	-
	Sub total	<u>137</u>	<u>114</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Outlay</u>							
839-10	Equipment	-	-	-	-	-	-
	Sub total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Expenditures</u>							
941-10	Bank Charges	3,666	216	1,447	-	-	-
949-10	Miscellaneous	-	-	14	-	-	-
	Department Total	<u>28,492</u>	<u>24,578</u>	<u>27,297</u>	<u>149,800</u>	<u>150,896</u>	<u>157,100</u>

Community Development Department

This department's major functions include:

- 1) Enhancement and promotion of the development of the Village.
- 2) Marketing efforts during major construction
- 3) Retaining current businesses and attracting new companies to the Village
- 4) Maintain Revolving Loan Fund
- 5) Assisting in other projects and administrative duties as assigned by the Village President and/or Board of Trustees.

Community Development – Department (04)

Year 2013/2014

Total department expenses are budgeted at \$198,800, an increase of \$27,600 from Fiscal 2013 projected totals

The majority of the increase was due to budgeting for a development tool that will assist the Village in continuing to attract new companies to the area.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/2014 Proposed</u>
Community Development (04)							
<u>Salaries and Benefits</u>							
421-10	Regular Salaries	70,320	71,455	84,008	64,700	65,000	66,500
451-10	Health Insurance	8,079	8,288	12,316	6,200	5,650	4,800
452-10	Dental Insurance	477	554	430	300	290	300
453-10	Unemployment Taxes	852	688	927	700	1,170	700
461-10	Social Security	4,347	4,427	5,217	4,100	3,930	4,100
461-11	Medicare	1,017	1,035	1,220	1,000	918	1,000
462-10	IMRF Retirement	7,657	7,887	8,837	7,300	6,721	7,700
	Sub total	<u>92,749</u>	<u>94,334</u>	<u>112,955</u>	<u>84,300</u>	<u>83,679</u>	<u>85,100</u>
<u>Indirect Employee</u>							
561-10	Professional Dues	34,520	34,530	35,070	35,000	35,000	35,000
562-10	Meals/Travel	1,672	2,441	540	1,300	300	2,500
563-10	Training	410	685	635	600	500	2,000
565-10	Publications	-	19	-	-	-	-
592-10	Insurance-General	8,897	8,733	4,871	1,600	1,367	1,500
	Sub total	<u>45,499</u>	<u>46,408</u>	<u>41,116</u>	<u>38,500</u>	<u>37,167</u>	<u>41,000</u>
<u>Contractual Services</u>							
529-10	Maintenance/Building	574	210	132	-	-	-
532-10	Engineering	1,277	-	-	-	-	-
533-10	Legal	7,870	6,960	6,228	7,000	6,510	7,000
536-10	Janitorial	198	198	198	-	-	-
549-10	Other Professional	975	1,158	1,081	20,300	1,667	31,500
	Sub total	<u>10,894</u>	<u>8,526</u>	<u>7,639</u>	<u>27,300</u>	<u>8,177</u>	<u>38,500</u>
<u>Office Expenses</u>							
551-10	Postage	310	234	302	400	240	400
552-10	Telephone	1,256	1,213	1,052	500	271	500
553-10	Publishing	-	346	320	500	200	500
554-10	Printing	1,657	40	52	-	-	-
	Sub total	<u>3,223</u>	<u>1,833</u>	<u>1,726</u>	<u>1,400</u>	<u>711</u>	<u>1,400</u>

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/2014 Proposed</u>
<u>Equipment</u>							
593-10	Equipment Lease	744	859	887	600	600	600
599-10	Equipment Maintenance	-	-	-	-	-	-
	Sub total	<u>744</u>	<u>859</u>	<u>887</u>	<u>600</u>	<u>600</u>	<u>600</u>
<u>Supplies</u>							
651-10	Office Supplies	778	543	462	500	303	500
651-20	Computer Expense	447	505	382	400	427	500
655-10	Auto Maintenance/Fuel	878	836	960	-	-	-
	Sub total	<u>2,103</u>	<u>1,884</u>	<u>1,804</u>	<u>900</u>	<u>730</u>	<u>1,000</u>
<u>Capital Outlay</u>							
839-10	Equipment	-	-	-	-	-	-
	Sub total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Expenditures</u>							
913-10	Grants	7,750	-	-	-	-	-
913-20	Grants - HCC	5,000	-	-	-	-	-
913-30	Safe Routes to School	3,425	-	-	-	-	-
948-10	Special Development	10,897	11,780	23,067	35,000	35,000	25,000
948-20	Marketing Communications	3,056	312	4,628	5,000	5,000	1,000
948-21	Advertising	-	-	-	-	-	-
948-22	Calendar/Newsletter	-	-	-	-	-	5,000
949-10	Miscellaneous	286	-	58	200	100	200
	Sub total	<u>30,414</u>	<u>12,092</u>	<u>27,753</u>	<u>40,200</u>	<u>40,100</u>	<u>31,200</u>
	Department Total	<u>185,626</u>	<u>165,936</u>	<u>193,880</u>	<u>193,200</u>	<u>171,164</u>	<u>198,800</u>

Public Works

The Department of Public Works, under the direction of the Village Administrator, is responsible for the implementation of all policies and regulations regarding public property. The function of this department includes:

- 1) Maintenance and construction of all public buildings.
- 2) Maintenance and construction of streets, street lighting, and traffic control devices.
- 3) Administration of contracts for the provision of public services. The Village currently has several contracts for services, including: snow and ice control, a portion of general street maintenance, street striping, mowing, janitorial services, neighborhood beautification, refuse and yard waste collection, recycling, mosquito control and forestry.
- 4) Maintenance and construction of recreational space.
- 5) Acting as liaison with the appropriate governments for infrastructure improvements not directly controlled by the department.

Public Works – Department (05)

Year 2013/2014

Total department expenses are budgeted at \$1,227,200, an increase of \$367,200 from Fiscal 2013 projected totals.

Expenses were budgeted replacing signage within the Village, maintenance along IL 251, repaving parking lots, three mosquito sprays, assessment of the ash trees within the Village, maintenance of bike path, and some new equipment.

Snow Removal expenses were budgeted in line with expected normal winter weather assumptions. If more severe weather conditions prevail, or unexpected expenses are incurred, ample contingencies are provided in the budget to ensure that basic services are not compromised.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/2014 Proposed
Public Works (05)							
<u>Salaries and Benefits</u>							
421-10	Regular Salaries	135,400	136,895	169,562	235,100	223,262	202,600
423-10	Part-Time Wages	18,663	2,848	6,873	-	3,688	17,600
424-10	Overtime Wages	-	-	8,481	8,800	11,707	12,000
451-10	Health Insurance	22,642	25,659	25,860	47,800	30,706	31,700
452-10	Dental Insurance	1,190	1,386	1,678	3,000	2,179	1,900
453-10	Unemployment Taxes	3,697	2,330	3,970	3,700	4,627	2,800
461-10	Social Security	9,555	8,654	11,213	14,500	14,500	13,200
461-11	Medicare	2,235	2,024	2,623	3,400	3,400	3,100
462-10	IMRF Retirement	16,637	15,101	20,110	26,100	26,500	24,700
465-10	Uniform Allowance	-	212	309	500	500	500
	Sub total	<u>210,019</u>	<u>195,109</u>	<u>250,679</u>	<u>342,900</u>	<u>321,069</u>	<u>310,100</u>
<u>Indirect Employee</u>							
561-10	Professional Dues	30	-	135	500	-	500
562-10	Meals/Travel	1,674	90	1,951	1,800	1,800	1,800
563-10	Training	1,099	-	1,750	1,000	200	1,000
565-10	Publications	-	-	-	200	-	-
592-10	Insurance-General	9,595	9,531	32,989	19,100	38,326	40,200
	Sub total	<u>12,398</u>	<u>9,621</u>	<u>36,825</u>	<u>22,600</u>	<u>40,326</u>	<u>43,500</u>
<u>Streets</u>							
514-10	Street Maintenance	199,207	227,709	30,420	15,000	15,000	37,000
516-10	Snow and Ice Control	241,788	289,654	1,379	47,000	47,000	75,000
517-10	Flood Expense - General	44,573	1,891	-	-	-	-
517-20	Flood Expense - Roads	350	-	-	-	-	-
614-10	Street Supplies	5,778	2,394	20,412	20,000	20,000	30,000
619-10	Signalization Maintenance	-	-	-	-	-	15,000
618-10	Traffic Signs	46,047	57,179	43,666	45,000	20,000	75,000
	Sub total	<u>537,743</u>	<u>578,827</u>	<u>95,877</u>	<u>127,000</u>	<u>102,000</u>	<u>232,000</u>
<u>Maintenance</u>							
519-10	Lift Station Maintenance	205	1,059	6,405	6,000	6,000	6,000
529-10	Maintenance/Building	13,832	5,196	6,469	13,300	15,000	58,000
656-10	MS4 Maintenance	-	-	1,121	6,000	5,000	6,000
655-10	Auto Maintenance	1,933	1,675	9,515	3,000	4,851	6,000
655-20	Fuel Costs	-	-	-	15,000	14,000	15,000
599-10	Equipment Maintenance	-	-	2,391	2,000	2,646	4,000
	Sub total	<u>15,970</u>	<u>7,930</u>	<u>25,901</u>	<u>45,300</u>	<u>47,497</u>	<u>95,000</u>
<u>Contractual Services</u>							
532-10	Engineering	37,067	2,107	8,245	2,500	2,558	5,000
533-10	Legal	7,940	9,854	14,578	6,000	11,740	10,000
536-10	Janitorial	4,845	4,845	4,845	10,000	9,888	10,000
539-10	Animal Control	44,832	54,492	49,172	50,000	42,359	55,000
549-10	Other Professional	459	51	1,742	700	688	900
594-10	Mosquito Control	36,691	34,004	15,773	16,000	16,088	24,000
595-10	Mowing	55,969	47,949	65,847	65,000	55,426	65,000
598-10	Forestry	16,737	13,798	18,250	20,000	20,000	50,000
599-11	Street Striping	11,731	4,000	8,750	5,000	8,450	20,000
601-10	Street Sweeping	-	-	-	-	-	18,400
602-10	Streets - Signalization	-	-	-	-	-	25,000

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/2014 Proposed
605-10	Contracted Street Maint						30,000
916-10	Mass Transit	145,632	148,462	152,074	152,000	138,530	155,000
652-10	J.U.L.I.E.	2,047	3,747	3,059	3,500	3,289	3,500
652-20	J.U.L.I.E. Repairs	249	-	-	1,000	-	-
	Sub total	364,199	323,309	342,335	331,700	309,016	471,800
	Office Expenses						
551-10	Postage	586	462	482	500	500	500
552-10	Telephone	3,858	3,296	3,519	4,200	2,076	2,000
553-10	Publishing	188	111	649	1,000	-	1,000
554-10	Printing	-	-	152	-	83	500
	Sub total	4,632	3,869	4,802	5,700	2,659	4,000
	Utilities						
575-10	Water District Chgs	373	441	391	500	434	500
576-10	NI Gas Charge	3,316	3,025	2,635	3,500	2,372	3,500
577-10	Utilities-bldg	-	-	1,029	500	-	500
578-10	Sanitary Sewer Chgs	325	310	269	500	500	500
	Sub total	4,014	3,776	4,324	5,000	3,306	5,000
	Parks						
597-20	Community Parks	5,805	-	-	-	-	-
597-30	Parks Maintenance	3,113	3,770	346	3,000	5,310	20,000
989-10	Recr. Space Prog.	55,716	-	5,000	5,000	5,000	5,000
	Sub total	64,634	3,770	5,346	8,000	10,310	25,000
	Equipment						
573-20	Tools	1,774	245	4,734	4,000	4,000	4,000
573-30	Safety Equipment	341	-	831	5,000	5,000	3,000
593-10	Equipment Lease	1,610	1,596	1,941	1,200	1,200	1,200
596-10	Equipment Rental	-	-	2,318	5,000	8,000	8,000
	Sub total	3,725	1,841	9,824	15,200	18,200	16,200
	Supplies						
615-10	Misc Supplies	-	-	2,977	3,000	3,000	3,000
651-10	Office Supplies	1,134	974	757	1,000	1,000	1,000
651-20	Computer Expense	1,607	825	818	1,000	1,095	1,100
	Sub total	2,741	1,799	4,552	5,000	5,095	5,100
	Capital Outlay						
839-10	Equipment	2,790	39,000	19,483	1,500	-	18,000
849-10	Vehicles	27,631	-	48,184	-	-	-
	Sub total	30,421	39,000	67,667	1,500	-	18,000
	Other Expenditures						
949-10	Miscellaneous	2,409	4,115	263	2,000	500	1,500
941-10	Finance charges	50	-	-	-	-	-
	Sub total	2,459	4,115	263	2,000	500	1,500
	Department Total	1,252,955	1,172,966	848,395	911,900	859,978	1,227,200

Planning and Zoning

The Department of Planning and Zoning is responsible for the following items:

- 1) Implementation and maintenance of the Village's Comprehensive Plan.
- 2) Subdivision Control/Plats Officer.
- 3) Implementation of Annexation Policies and Procedures.
- 4) Zoning and Code Enforcement.
- 4) Advise the Plan Commission.

Planning & Zoning – Department (06)

Year 2013/2014

Total department expenses are budgeted at \$277,300, an increase of \$32,800 from Fiscal 2013 projected totals.

Expenses were included to rewrite the subdivision code which will primarily be handled by in-house staff but will need some review by contracted services. The other expenses primarily remained within the limits of prior years.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
Planning & Zoning (06)							
<u>Salaries and Benefits</u>							
421-10	Regular Salaries	115,676	112,425	94,148	106,700	106,275	109,900
451-10	Health Insurance	19,218	16,748	10,077	15,600	14,668	14,100
452-10	Dental Insurance	1,247	1,228	809	1,200	1,124	800
453-10	Unemployment Taxes	1,883	1,807	1,818	1,500	1,871	1,400
461-10	Social Security	7,163	6,963	5,812	6,600	6,600	6,800
461-11	Medicare	1,675	1,629	1,359	1,500	1,500	1,600
462-10	IMRF Retirement	12,582	12,411	11,689	11,900	12,030	12,800
	Sub total	<u>159,444</u>	<u>153,211</u>	<u>125,712</u>	<u>145,000</u>	<u>144,068</u>	<u>147,400</u>
<u>Indirect Employee</u>							
561-10	Professional Dues	519	715	600	700	700	700
562-10	Meals/Travel	953	702	571	700	250	500
563-10	Training	273	379	864	1,300	235	1,300
565-10	Publications	200	-	293	100	-	200
592-10	Insurance-General	7,327	7,234	4,250	3,100	4,570	4,800
	Sub total	<u>9,272</u>	<u>9,030</u>	<u>6,578</u>	<u>5,900</u>	<u>5,755</u>	<u>7,500</u>
<u>Contractual Services</u>							
529-10	Maintenance/Building	1,137	536	253	-	-	-
532-10	Engineering Services	37,801	14,732	13,710	15,000	18,670	30,000
533-10	Legal	101,452	67,290	48,485	40,000	37,727	50,000
534-10	WINGIS Services	18,255	14,094	14,992	15,000	15,000	15,000
535-10	RMAP	8,546	11,395	11,395	12,000	11,509	12,000
536-10	Janitorial	396	396	396	-	-	-
549-10	Other Professional	5,435	204	220	700	628	900
	Sub total	<u>173,022</u>	<u>108,647</u>	<u>89,451</u>	<u>82,700</u>	<u>83,534</u>	<u>107,900</u>
<u>Office Expenses</u>							
551-10	Postage	738	585	1,065	1,400	597	1,000
552-10	Telephone	2,080	1,658	843	800	894	1,300
553-10	Publishing	1,984	1,589	2,206	2,500	1,632	2,500
554-10	Printing	220	-	52	-	-	-
555-10	Recording Fees			-	900	1,581	1,600
	Sub total	<u>5,022</u>	<u>3,832</u>	<u>4,166</u>	<u>5,600</u>	<u>4,704</u>	<u>6,400</u>

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>
<u>Equipment</u>							
593-10	Equipment Lease	1,702	1,964	2,042	600	1,269	1,300
599-10	Equipment Maintenance	-	-	-	-	-	-
	Sub total	<u>1,702</u>	<u>1,964</u>	<u>2,042</u>	<u>600</u>	<u>1,269</u>	<u>1,300</u>
<u>Supplies</u>							
651-10	Office Supplies	1,533	1,076	967	1,000	825	1,000
651-20	Computer Expense	1,844	1,045	1,036	1,000	1,158	1,200
655-10	Auto Maintenance/Fuel	<u>2,381</u>	<u>2,115</u>	<u>2,669</u>	<u>2,000</u>	<u>1,039</u>	<u>2,000</u>
	Sub total	<u>5,758</u>	<u>4,236</u>	<u>4,672</u>	<u>4,000</u>	<u>3,022</u>	<u>4,200</u>
<u>Capital Outlay</u>							
839-10	Equipment	-	1,475	-	-	-	-
849-10	Vehicles	-	-	-	-	-	-
	Sub total	<u>-</u>	<u>1,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Expenditures</u>							
946-10	Zoning Board	750	-	-	-	-	-
947-10	Plan Commission	1,170	1,590	1,584	2,300	1,770	2,300
949-10	Miscellaneous	<u>87</u>	<u>14</u>	<u>218</u>	<u>300</u>	<u>300</u>	<u>300</u>
	Sub total	<u>2,007</u>	<u>1,604</u>	<u>1,802</u>	<u>2,600</u>	<u>2,070</u>	<u>2,600</u>
	Department Total	<u>356,227</u>	<u>283,999</u>	<u>234,423</u>	<u>246,400</u>	<u>244,422</u>	<u>277,300</u>

Building Inspection

The Building Department is responsible for the implementation of all policies and regulations regarding building. The function of this division includes:

- 1) Inspection of new and existing structures for compliance with Village Codes for construction and safety.
- 2) Issuance of all permits and approvals for construction.
- 3) Interpreting and endorsing the Village Ordinances, State Statutes, and advising contractors, owners, architects and other municipal employees of the enforcement.
- 4) Coordinating with other Village employees the pursuit of compliance with code requirements.
- 5) Response to property owner and tenant complaints.

Building Inspection – Department (07)

Year 2013/2014

The issuance of building permits and performance of building inspections was outsourced to Winnebago County in July 2007. Permits are issued at Village Hall and are entered directly into the Winnebago County's Building Inspection systems. Inspections are performed by County Inspectors who report the results to the Village.

Total department expenses are budgeted at \$58,800, consistent with Fiscal 2013 projected totals. The budgeted expenses for Fiscal 2014 represent the full salary and benefits of the Building Clerk and miscellaneous office expenses. Half of the Clerk's salary and benefits are reimbursed by the County and some of the expenses of this department are offset with the corresponding revenue under Building Permits and Intergovernmental Income in the revenue of the Village.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
Building Inspection (07)							
<u>Salaries and Benefits</u>							
421-10	Regular Salaries	15,661	16,009	14,899	28,900	28,837	29,500
451-10	Health Insurance	3,112	5,132	3,666	6,200	6,240	4,800
452-10	Dental Insurance	118	140	28	300	293	300
453-10	Unemployment Taxes	821	376	658	800	800	700
461-10	Social Security	967	992	926	1,800	1,729	1,800
461-11	Medicare	226	232	217	400	406	400
462-10	IMRF Retirement	1,701	1,769	3,322	3,200	3,008	3,400
	Sub total	<u>22,606</u>	<u>24,650</u>	<u>23,716</u>	<u>41,600</u>	<u>41,313</u>	<u>40,900</u>
<u>Indirect Employee</u>							
561-10	Professional Dues	-	-	-	-	-	-
562-10	Meals/Travel	-	-	7	-	-	-
563-10	Training	-	-	-	-	-	-
565-10	Publications	-	-	-	-	-	-
592-10	Insurance-General	1,047	1,058	766	1,600	1,367	1,500
	Sub total	<u>1,047</u>	<u>1,058</u>	<u>773</u>	<u>1,600</u>	<u>1,367</u>	<u>1,500</u>
<u>Contractual Services</u>							
529-10	Maintenance/Building	284	104	69	-	-	-
532-10	Engineering Services	690	2,583	4,810	6,000	5,605	6,000
533-10	Legal	2,870	7,058	5,034	5,000	2,520	5,000
536-10	Janitorial	99	99	99	-	-	-
549-10	Other Professional	9	1	55	700	628	900
	Sub total	<u>3,952</u>	<u>9,845</u>	<u>10,067</u>	<u>11,700</u>	<u>8,753</u>	<u>11,900</u>
<u>Office Expenses</u>							
551-10	Postage	667	524	530	500	510	500
552-10	Telephone	2,050	1,648	734	600	565	600
554-10	Printing	-	-	-	-	-	-
	Sub total	<u>2,717</u>	<u>2,172</u>	<u>1,264</u>	<u>1,100</u>	<u>1,075</u>	<u>1,100</u>

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>
<u>Equipment</u>							
593-10	Equipment Lease	1,595	1,841	1,911	600	1,228	1,300
599-10	Equipment Maintenance	-	-	-	-	-	-
	Sub total	<u>1,595</u>	<u>1,841</u>	<u>1,911</u>	<u>600</u>	<u>1,228</u>	<u>1,300</u>
<u>Supplies</u>							
651-10	Office Supplies	1,240	884	889	1,000	482	1,000
651-20	Computer Expenses	504	935	927	2,500	2,324	1,000
655-10	Auto Maintenance/Fuel	<u>2,133</u>	<u>1,877</u>	<u>2,370</u>	-	-	-
	Sub total	<u>3,877</u>	<u>3,696</u>	<u>4,186</u>	<u>3,500</u>	<u>2,806</u>	<u>2,000</u>
<u>Capital Outlay</u>							
839-10	Equipment	-	-	-	-	-	-
849-10	Vehicles	-	-	-	-	-	-
	Sub total	-	-	-	-	-	-
<u>Other Expenditures</u>							
949-10	Miscellaneous	-	65	14	100	100	100
	Department Total	<u>35,794</u>	<u>43,327</u>	<u>41,931</u>	<u>60,200</u>	<u>56,642</u>	<u>58,800</u>

Protective Services

Police Services are provided through a contract with the Winnebago County Sheriff's Department. The annual contract stipulates not only costs associated with the service, but also staffing levels, type and cost of field equipment to be provided by each party to the agreement, and other important contractual considerations. The Village provides the department with adequate facilities in which to conduct their activities.

Protective Services – Department (08)

Year 2013/2014

Total department expenses are budgeted for \$3,314,200, an increase of \$91,600 or 2.8% from Fiscal 2013 projected totals.

The deputy chief position continues to be covered by a part-time Public Safety Coordinator employed by the Village. All other staffing levels will remain the same within this budget. E-ticketing is expected to be implemented as well as the purchase of two new squad cars, upgraded printers for the squad cars, and an update to other necessary software.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
Protective Services (08)							
<u>Salaries</u>							
421-10	Regular - Secretary	40,127	37,597	42,263	41,900	41,933	43,700
425-10	Resource Officer	195,581	196,580	207,276	208,700	208,559	216,500
441-10	Management	236,390	205,750	127,114	134,300	129,983	134,000
442-10	Detective	360,515	357,437	377,679	385,600	385,596	399,600
443-10	Patrol Officer	1,735,014	1,719,658	1,829,679	1,841,100	1,847,609	1,903,300
453-10	Unemployment taxes	-	-	-	700	1,376	1,400
	Sub total	<u>2,567,628</u>	<u>2,517,022</u>	<u>2,584,011</u>	<u>2,612,300</u>	<u>2,615,056</u>	<u>2,698,500</u>
<u>Support Services</u>							
529-10	Maintenance/Building	7,339	2,703	1,583	-	-	-
530-10	Vehicle Fuel & Washes	121,258	111,376	116,795	145,100	145,103	151,800
531-10	911 Dispatch	132,600	127,348	132,600	136,600	136,579	138,000
531-20	Records Costs	61,710	59,266	61,710	63,600	63,562	64,300
533-10	Legal	99,786	94,230	91,694	90,000	80,601	90,000
536-10	Janitorial	2,571	2,571	2,590	-	-	-
540-10	Report Forms	800	800	800	800	801	800
549-10	Other Professional Services	-	27	280	200	215	200
551-10	Postage	137	12	123	200	83	200
552-10	Telephone	1,418	851	1,051	900	1,276	1,400
580-10	MDT Alert System	4,000	4,000	4,000	5,200	5,233	4,200
	Sub total	<u>431,619</u>	<u>403,184</u>	<u>413,226</u>	<u>442,600</u>	<u>433,453</u>	<u>450,900</u>
<u>Equipment</u>							
593-10	Equipment Lease	1,382	1,597	1,583	2,500	2,428	2,600
839-10	Equipment	-	72,320	5,845	-	-	33,000
839-13	Laptops	-	-	-	25,000	64,112	-
599-10	Equipment Maintenance	-	-	-	-	-	-
	Sub total	<u>1,382</u>	<u>73,917</u>	<u>7,428</u>	<u>27,500</u>	<u>66,540</u>	<u>35,600</u>
<u>Other</u>							
592-10	Insurance - General	-	-	1,060	3,800	1,753	1,900
652-10	Office Equipment & Supplies	2,958	1,499	1,348	3,000	2,331	3,000
653-10	Nat'l Night Out	5,237	4,827	5,002	4,000	3,808	4,000
839-11	Field Equip. & Repair	12,356	7,863	11,016	12,000	26,386	36,800
839-20	Cruiser Licenses & Fees	20,200	20,200	20,200	20,200	20,200	8,400
839-21	Starcom Maintenance	-	105	1,260	1,300	1,260	1,300
839-30	E-ticketing hardware	-	-	-	-	-	20,700
839-31	E-ticketing Maintenance	-	-	-	-	-	2,100
849-10	Vehicles	43,834	21,100	21,275	44,000	50,974	51,000
941-10	Interest Expense	-	-	-	-	824	-
949-10	Miscellaneous	-	-	-	-	-	-
	Sub total	<u>84,585</u>	<u>55,594</u>	<u>61,161</u>	<u>88,300</u>	<u>107,536</u>	<u>129,200</u>
	Department Total	<u>3,085,214</u>	<u>3,049,717</u>	<u>3,065,826</u>	<u>3,170,700</u>	<u>3,222,585</u>	<u>3,314,200</u>

VII IHDA HOUSING PROGRAM FUND

The IHDA Housing Program Fund is designed to account for grants received from the Illinois Housing and Development Authority. This will be the thirteenth year that the Village has participated in this worthwhile program. The grants provide qualifying residents with the opportunity to make necessary repairs or upgrades to their homes which they could not otherwise afford. The grants are made in the form of loans which are forgivable over a period of five to ten years.

IHDA HOUSING PROGRAM (Fund 09)

Year 2013/2014

Fiscal Year 2014 will be the second of a two-year grant received in Fiscal Year 2012, allowing us to service up to eight new homes each year.

Expenses will be proportional to the grant revenue.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
IHDA HOUSING PROGRAM FUND # (09)							
<u>Revenues</u>							
386-10	IHDA Grants	160,394	312,540	321,260	272,700	220,591	280,000
386-20	Energy Retrofit Grants	59,987	15,085	-	-	-	-
389-10	Miscellaneous Income	534	-	-	-	-	-
399-10	Transfer In	72,100	72,000	72,000	54,200	60,000	64,000
Total Revenues		293,015	399,625	393,260	326,900	280,591	344,000
<u>Expenditures</u>							
533-10	Legal fees	6,780	6,248	8,248	7,000	7,000	7,000
534-10	Title Work	150	815	405	600	600	700
549-10	Professional Services	81,297	83,859	87,325	66,400	74,516	75,000
555-10	Recording Fees	-	-	-	-	-	-
580-10	Administration	-	-	-	5,000	2,000	2,000
811-30	Relocation	-	-	198	-	-	-
850-20	Construction	175,853	277,049	290,960	245,800	216,465	239,400
850-30	Energy Retrofit Purchases	48,101	12,941	-	-	-	-
854-20	Termite Inspections	195	520	520	500	500	500
941-10	Bank charges	83	-	-	-	-	-
949-10	Miscellaneous	467	248	343	400	400	400
Total Expenditures		312,926	381,680	387,999	325,700	301,481	325,000
Excess (deficiency)		(19,911)	17,945	5,261	1,200	(20,890)	19,000
Fund Balance, begin year		(56)	(19,967)	(2,022)	3,239	3,239	(17,651)
Fund Balance, end year		(19,967)	(2,022)	3,239	4,439	(17,651)	1,349

VIII QUARRY TAX INCREMENT FUND

This fund was established in Fiscal Year 2007 as a single-purpose district. The area consists of a vacant parcel located on the rapidly expanding Route 173 retail corridor. It is composed of one parcel of land that was used as a sand quarry to provide material for the reconstruction of IL Route 251 during the late 1950's and early 1960's.

The purpose of the district is to fill the quarry with material that would allow the construction of additional retail space to complement the surrounding areas.

QUARRY TAX INCREMENT (Fund 10)

Year 2013/2014

Since economic activity has slowed significantly, little or no activity is anticipated during Fiscal 2014. No increment is expected; and, until activity grows to the point where demand for retail space improves, no significant revenue or expense is anticipated.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
QUARRY TAX INCREMENT FUND # 10							
<u>Revenues</u>							
342-11	TIF Property Tax	132	155	-	-	-	-
381-10	Interest Income	2	2	1	-	1	-
395-10	Grants	-	-	-	-	-	-
393-10	Installment Contract Proceeds	-	-	-	-	-	-
399-10	Operating Transfers In	13	16	-	-	-	-
Total Revenue		147	173	1	-	1	-
<u>Expenditures</u>							
532-10	Engineering	-	-	-	500	-	-
533-10	Legal	240	466	321	500	3,188	1,000
549-10	Professional Services	-	-	-	-	-	-
811-10	Land Acquisition	-	-	-	-	-	-
930-10	Bond Principal	-	-	-	-	-	-
931-10	Bond Interest	-	-	-	-	-	-
949-10	Miscellaneous	-	-	-	-	-	-
850-10	Construction	-	-	-	-	-	-
580-10	Administrative Exp	-	-	-	-	-	-
Total Expenditures		240	466	321	1,000	3,188	1,000
Excess (deficiency)		(93)	(293)	(320)	(1,000)	(3,187)	(1,000)
Fund Balance, beginning year		(510)	(603)	(896)	(1,216)	(1,216)	(4,403)
Fund Balance, end year		(603)	(896)	(1,216)	(2,216)	(4,403)	(5,403)

IX UTILITY TAX FUND

The Utility Tax Fund was setup to separately track the revenues and expenses associated with the tax/fee on utilities.

UTILITY TAX FUND (Fund 12)

Year 2013/2014

This is the first year of the utility tax fund and so revenues were budgeted at \$950,500, which was a conservative estimate until it can be determined what the true impact will be.

Expenses were included for various street construction and maintenance projects, paths, increasing public safety to add one additional officer and replace two additional squad cars, job creation activities, and rebating of a portion of the revenues back to low-income households.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2012/13 Budget	2012/13 Projected	2013/14 Proposed
UTILITY TAX FUND # 12				
<u>Revenues</u>				
343-11	Utility Tax	-	242,500	950,000
381-10	Interest Income	-	-	500
389-10	Miscellaneous Income	-	-	-
399-10	Operating Transfers In	-	-	-
Total Revenue		-	242,500	950,500
<u>Expenditures</u>				
500-01	Street Construction-existing	-	-	400,000
510-01	Street Maintenance-existing	-	-	230,000
511-01	Multi-use paths & walk ways	-	-	62,200
512-01	New commercial/industrial streets	-	-	-
513-01	Public safety - personnel	-	-	90,000
514-01	Public safety - equipment	-	-	60,800
515-01	Job creation activities	-	-	300,000
516-01	Rebates	-	-	50,000
Total Expenditures		-	-	1,193,000
Excess (deficiency)		-	242,500	(242,500)
Fund Balance, begin year		-	-	242,500
Fund Balance, end year		-	242,500	-

X. Sales Tax Rebate Fund

The Sales Tax Rebate Fund is the vehicle by which the Village rebates a portion of the sales tax revenues based on Board approved incentive agreements.

SALES TAX REBATE FUND (Fund 14)

Year 2013/2014

Operating transfers from the General Fund are budgeted at \$140,000, which is down from Fiscal 2013 as several agreements have expired or will be expiring.

Incentive rebate expenses are budgeted at \$100,600, which is also down from the anticipated expense in Fiscal 2013 due to incentive agreements.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/2014 Proposed
SALES TAX REBATE FUND (14)							
<u>Revenues</u>							
381-10	Interest Income	232	-	-	-	-	-
	Other Income	40,000	-	-	-	-	-
399-10	Transfers In	<u>298,000</u>	<u>192,000</u>	<u>300,000</u>	<u>297,100</u>	<u>347,100</u>	<u>140,000</u>
Total Revenue		<u>338,232</u>	<u>192,000</u>	<u>300,000</u>	<u>297,100</u>	<u>347,100</u>	<u>140,000</u>
<u>Expenditures</u>							
995-10	Incentive - SW	35,975	48,630	42,172	15,000	30,760	-
995-20	Incentive - RB	166,984	169,380	189,338	185,200	148,870	-
995-30	Incentive - FRG	90,772	99,963	97,979	96,900	98,627	100,600
995-40	Incentive - MND	-	-	-	-	-	-
Total Expenditures		<u>293,731</u>	<u>317,973</u>	<u>329,489</u>	<u>297,100</u>	<u>278,257</u>	<u>100,600</u>
Excess (deficiency)		44,501	(125,973)	(29,489)	-	68,843	39,400
Fund Balance, begin year		<u>30,119</u>	<u>74,620</u>	<u>(51,353)</u>	<u>(80,842)</u>	<u>(80,842)</u>	<u>(11,999)</u>
Fund Balance, end year		<u>74,620</u>	<u>(51,353)</u>	<u>(80,842)</u>	<u>(80,842)</u>	<u>(11,999)</u>	<u>27,401</u>

XI Motor Fuel Tax Fund

Motor Fuel Tax (MFT) revenues are taxes charged on gasoline sales, a portion of which is rebated by the State of Illinois. Funds are distributed on a per capita basis. Motor Fuel Tax is a special revenue fund that, by state statute, can only be used to construct and maintain the streets and infrastructure of the Village. The budget and projects are developed and monitored by the Public Improvements and Safety Committee and the Superintendent of Public Works.

MOTOR FUEL TAX (Fund 15)

Year 2013/2014

Motor Fuel Tax revenues are budgeted at \$673,500; comparable but slightly reduced from the projected Fiscal Year 2013. The revenue forecast was based on information supplied by the Illinois Municipal League who estimates a 2.5% decline in available MFT revenues.

Interest income is budgeted at \$200 which is due to the continuing unfavorable interest rate environment expected for Fiscal 2014. No transfers from the General Fund are included in the budget.

The majority of Street Maintenance has been eliminated from this budget and transferred to the Public Works department in the General Fund. Because of the continuing high cost of energy, the anticipated costs of snow removal and street lighting expense use up the majority of the funds. There were expenses budgeted for some miscellaneous crack filling.

Snow and Ice Control is budgeted at \$400,000, an increase from the projected 2013 expenses to accommodate more snow expenses paid for by the MFT account before the General Fund has to assist.

Street Lighting is budgeted at \$305,000, a slight increase over the projected Fiscal Year 2013.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 <u>Actual</u>	2010/11 <u>Actual</u>	2011/12 <u>Actual</u>	2012/13 <u>Budget</u>	2012/13 <u>Projected</u>	2013/14 <u>Proposed</u>
MOTOR FUEL TAX FUND # 15							
<u>Revenues</u>							
343-10	Motor Fuel Tax	586,903	686,895	692,746	680,400	683,887	673,500
381-10	Interest Income	6,519	2,036	383	400	200	200
389-10	Miscellaneous Income	12,112	-	-	-	-	-
399-10	Operating Transfers In	-	-	-	-	-	-
Total Revenue		<u>605,534</u>	<u>688,931</u>	<u>693,129</u>	<u>680,800</u>	<u>684,087</u>	<u>673,700</u>
<u>Expenditures</u>							
514-10	Street Maintenance	184,371	1,661	802	-	-	40,000
514-11	Street Overlays	-	-	-	-	-	-
516-10	Snow and Ice Control	176,150	301,677	233,028	370,000	370,897	400,000
532-10	Engineering	-	-	-	-	-	-
572-10	Street Lighting	284,564	241,311	269,092	298,000	297,718	305,000
850-30	Traffic Signals	-	-	-	71,500	56,625	20,000
949-10	Miscellaneous	-	52	-	-	-	-
Total Expenditures		<u>645,085</u>	<u>544,701</u>	<u>502,922</u>	<u>739,500</u>	<u>725,240</u>	<u>765,000</u>
Excess (deficiency)		(39,551)	144,230	190,207	(58,700)	(41,153)	(91,300)
Fund Balance, begin year		<u>84,218</u>	<u>44,667</u>	<u>188,897</u>	<u>379,104</u>	<u>379,104</u>	<u>337,951</u>
Fund Balance, end year		<u>44,667</u>	<u>188,897</u>	<u>379,104</u>	<u>320,404</u>	<u>337,951</u>	<u>246,651</u>

XII Tax Increment Allocation Fund

The Village is nearing completion of its work in the established Tax Increment Finance (T.I.F.) District that spans three of the four corners of the intersection of Routes 251 and 173. There remains one small outlot near Lowe's that will be marketed prior to the expiration of the District. The timing of that disposition will depend on the economy and resultant demand for commercial retail property.

TAX INCREMENT (Fund 17)

Year 2013/2014

TIF Property Taxes are budgeted at \$831,500, consistent with Fiscal 2013 revenue and based on preliminary estimates from the assessor. Operating transfers from the General Fund are budgeted at \$83,200, reflecting the statutory requirement that 10% of the property tax increment received be matched by the General Fund.

Total expenses are budgeted at \$1,275,200, an increase of \$34,300 from Fiscal Year 2013. The increase is attributed to higher bond payments in Fiscal 2013.

Except for necessary bond payments, expenses for this fund are winding down. There remains one outlot for future development which should be the final project in this TIF District.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/2013 Projected	2013/2014 Proposed
TAX INCREMENT FUND # 17							
<u>Revenues</u>							
310-10	Property Sales		55,847	-	-	-	-
342-11	TIF Property Tax	608,299	804,556	832,943	771,000	838,093	831,500
381-10	Interest Income	8,631	3,856	1,681	500	521	-
389-10	Miscellaneous Income	4,513	-	-	-	-	-
395-10	Grants	-	-	-	-	-	-
399-10	Transfer from Fund 95	-	-	-	-	-	-
399-10	Operating Transfers In	61,070	80,456	83,295	77,100	83,809	83,200
Total Revenue		<u>682,513</u>	<u>944,715</u>	<u>917,919</u>	<u>848,600</u>	<u>922,423</u>	<u>914,700</u>
<u>Expenditures</u>							
532-10	Engineering	805	-	-	-	90	-
533-10	Legal	9,570	2,867	258	500	2,245	5,000
549-10	Professional Services	500	-	-	-	-	-
811-10	Land Develop/Acquisition	10,863	7,057	7,281	7,600	7,418	7,600
930-10	Bond Principal	385,000	730,000	975,000	1,075,000	1,075,000	1,145,000
931-10	Bond Interest	231,095	216,333	191,670	155,100	155,108	116,500
949-10	Miscellaneous	-	-	-	-	-	-
850-10	Construction	7,253	-	-	-	-	-
860-10	Brownfield Project	-	-	-	-	-	-
580-10	Administrative Exp	1,950	1,333	990	1,000	1,030	1,100
Total Expenditures		<u>647,036</u>	<u>957,590</u>	<u>1,175,199</u>	<u>1,239,200</u>	<u>1,240,891</u>	<u>1,275,200</u>
Excess (deficiency)		35,477	(12,875)	(257,280)	(390,600)	(318,468)	(360,500)
Fund Balance, beginning year		<u>323,975</u>	<u>359,452</u>	<u>346,577</u>	<u>574,297</u>	<u>574,297</u>	<u>255,829</u>
Prior period adjustment				485,000			
Fund Balance, end year		<u>359,452</u>	<u>346,577</u>	<u>574,297</u>	<u>183,697</u>	<u>255,829</u>	<u>(104,671)</u>

XIII Capital Improvement Program Fund

The Capital Improvement Program Fund was designed to meet the infrastructure needs of the Village. This plan, part of the original “Build Machesney” program, is flexible and changes annually. In Fiscal 2014, as it was in past years as well, all major drainage and street repairs will be done through Fund 40 – Build Machesney Road Fund (See section XXI). The only projects financed through the CIP fund will be those for which commitments were made in previous fiscal years.

Only funds necessary to cover previous project commitments will be transferred to this fund.

CAPITAL IMPROVEMENT (CIP) (Fund 18)

Year 2013/2014

Operating Transfers In from the General Fund are budgeted at \$378,000.

The Village has determined that future capital improvements will be needed and so money has started to be transferred into this account to start saving for those projects and hopefully avoid having to finance the projects in the future.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/2014 Proposed
CAPITAL IMPROVEMENT FUND # 18							
Revenues							
399-10	Transfers In	-	153,500	470,500	95,000	295,000	378,000
381-10	Interest Income	215	-	-	-	-	-
395-10	Grants	-	-	-	-	-	-
392-10	Intergovernmental	-	-	-	-	-	8,000
Total Revenues		215	153,500	470,500	95,000	295,000	386,000
Expenditures							
<u>Contractual Services</u>							
532-10	Engineering	2,261	-	17,763	20,000	30,925	-
532-20	Engineering - Roosevelt	-	-	-	-	-	-
532-30	Engineering - SSA/SA	-	-	-	-	-	-
533-10	Legal Fees	4,374	23,302	13,769	5,000	15,350	10,000
533-30	Legal Fees - SSA/SA	-	-	-	-	-	-
549-10	Other Professional	1,297	3,189	43	-	-	-
Sub total		7,932	26,491	31,575	25,000	46,275	10,000
<u>Infrastructure</u>							
811-20	Land Acquisition - Roosevelt	-	-	-	-	-	-
811-30	Land Acquisition - Perryville	100,000	100,000	100,000	110,700	110,712	-
811-40	Land Acquisition - Parks	-	-	-	-	-	-
811-50	Demolition of Structures	5,950	33,625	977	-	7,243	8,000
839-12	Facilities construction	-	-	5,803	90,000	84,889	-
850-20	Street Construction	1,000	1,000	3,250	1,000	76,416	1,000
850-30	Street Overlays	-	-	-	-	-	-
880-10	Traffic Signals	-	-	205,958	-	-	-
870-20	Safe Routes to School	-	-	-	-	-	-
Sub total		106,950	134,625	315,988	201,700	279,260	9,000
<u>Other Expenditures</u>							
949-10	Miscellaneous	-	-	-	-	924	-
Total Expenditures		114,882	161,116	347,563	226,700	326,459	19,000
Excess (deficiency)		(114,667)	(7,616)	122,937	(131,700)	(31,459)	367,000
Fund Balance, beginning year		39,266	(75,401)	(83,017)	39,920	39,920	8,461
Fund Balance, end year		(75,401)	(83,017)	39,920	(91,780)	8,461	375,461

XIV DRUG RECOVERY FUND

The Village uses this fund to collect and expend funds collected from D.U.I. fines and drug recoveries. The use of these funds is restricted to certain law enforcement activities.

DRUG RECOVERY / POLICE RESTRICTED (Fund 19)

Year 2013/2014

Revenues are generated for this fund from DUI fines and confiscations from Drug Recoveries and, as such, are difficult to predict. Therefore, only a nominal amount has been included in revenue.

Expenditures in this fund are mandated to be used only for expenses related to Drug and DUI enforcement-related purchases. Therefore, the majority of the fund balance has been included in the expense budget. Should the need arise for qualifying expenses, all of the fund balance will be properly appropriated and available for use.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
DRUG RECOVERY / POLICE RESTRICTED FUND # 19							
<u>Revenues</u>							
353-10	Drug Recoveries	9,262	9,060	5,628	5,000	1,697	2,000
381-10	Interest Income	49	-	-	-	-	-
389-10	Miscellaneous Income	-	-	-	-	-	-
399-10	Operating Transfers In	-	-	-	-	-	-
Total Revenue		9,311	9,060	5,628	5,000	1,697	2,000
<u>Expenditures</u>							
651-10	Office Supplies	-	-	-	-	-	-
443-10	Salaries (hire back)	-	-	-	-	-	5,000
839-10	Equipment	11,404	14,683	6,577	10,000	-	5,000
949-10	Miscellaneous	-	-	-	-	-	-
Total Expenditures		11,404	14,683	6,577	10,000	-	10,000
Excess		(2,093)	(5,623)	(949)	(5,000)	1,697	(8,000)
Fund Balance, beginning		18,828	16,735	11,112	10,163	10,163	11,860
Fund Balance, end year		16,735	11,112	10,163	5,163	11,860	3,860

XV 251 TAX INCREMENT FUND

This TIF fund was set up to account for all receipts and disbursements for activities related to the TIF District that encompasses, generally, the southwest corner of the intersection of Illinois Routes 251 and 173, southward on both sides of IL Rt. 251 to Harlem Road. Because of the magnitude of redevelopment required, the southwest corner of the original 251/173 TIF was deleted from that TIF District and included in the new 251 TIF District.

251 TAX INCREMENT (Fund 20)

Year 2013/2014

In effect, there are three projects within this TIF district, the North part of the TIF, the middle part of the TIF, including redevelopment of the former Machesney Park Mall, and the south end of the TIF. Revenues and expenses have been included as deemed appropriate for anticipated projects.

The main development included is in conjunction with the redevelopment of the former Mall, now called the Machesney Town Center. Construction of a new entrance was finished in Fiscal 2013 and has spurred additional development. In addition, bonds were issued in FY2012 and so amounts have been included in the budget to start repaying those bonds.

Other expenses included in the Fiscal 2014 budget are intended to cover the various professional fees that are necessary as redevelopment agreements and projects are developed. Those expenses will be funded by the General Fund until such time as the increment from this TIF Fund is sufficient to reimburse the General Fund.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/2013 Projected	2013/2014 Proposed
251 TAX INCREMENT FUND # 20							
<u>Revenues</u>							
342-11	TIF Property Tax	85,847	94,681	80,818	138,400	51,021	52,000
342-12	TIF Local Share Incremental Sales Tax	-	-	-	-	-	-
342-13	TIF Business District Sales Tax	-	-	136,751	185,000	190,000	193,800
381-10	Interest Income	833	1,120	2,951	1,000	1,514	500
392-10	Bond Proceeds	-	-	2,200,000	-	-	600,000
392-15	Premium on Bond Issue	-	-	6,873	-	-	-
395-10	Grants	-	-	-	75,000	100,000	-
399-10	Operating Transfers In	8,585	9,468	8,082	13,800	5,102	5,200
Total Revenue		95,265	105,269	2,435,475	413,200	347,637	851,500
<u>Expenditures</u>							
532-10	Engineering	2,449	93,523	35,089	100,000	101,601	40,000
532-50	Engineering-Design	-	-	55,964	-	1,570	-
533-10	Legal	17,445	69,436	26,136	40,000	46,123	50,000
549-10	Professional Services	19,914	75,860	57,236	25,000	13,429	25,000
850-10	Construction	-	-	760	-	6,231	-
850-20	Street Construction	-	-	-	1,440,000	1,368,500	25,000
870-10	Developer incentive	-	-	757,551	-	-	600,000
910-10	Bond Issuance Costs	-	-	164,380	-	-	10,000
930-10	Bond Principal	-	-	-	125,000	125,000	130,000
931-10	Bond Interest	-	-	39,710	85,100	85,093	102,142
949-10	Miscellaneous	22	1,928	4,961	2,500	1,030	1,100
Total Expenditures		39,830	240,747	1,141,787	1,817,600	1,748,577	983,242
Excess (deficiency)		55,435	(135,478)	1,293,688	(1,404,400)	(1,400,940)	(131,742)
Fund Balance, beginning year		(78,718)	(23,283)	(158,761)	1,134,927	1,134,927	(266,013)
Fund Balance, end year		(23,283)	(158,761)	1,134,927	(269,473)	(266,013)	(397,755)

XVI IJRL TAX INCREMENT FUND - WESTSTONE

This is the new Industrial Job Recovery Law TIF fund set up to account for all receipts and disbursements for activities related to this new type of TIF District. The land area generally encompasses the northeast and part of the northwest section at the I90/IL173 interchange. This TIF allows for the development of projects that are targeted at the creation of new industrial jobs.

IJRL TAX INCREMENT – WESTSTONE (Fund 30)

Year 2013/2014

Fiscal 2014 is the second full year of the IJRL TIF. A very small amount of increment is expected until development gets underway. The IL Department of Transportation granted the Village around \$2M to assist with construction of infrastructure on the east side of I-90 along IL173. Costs have been budgeted for infrastructure construction including the necessary legal, professional, engineering, and financing costs.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
IJRL TIF # 30 (WESTSTONE)						
<u>Revenues</u>						
342-11	TIF Property Tax	-	-	200	285	300
381-10	Interest Income	-	-	-	-	-
389-10	Miscellaneous Income	-	-	-	-	-
395-10	Grants	-	-	-	-	1,837,600
392-10	Bond Proceeds	-	-	-	-	1,500,000
399-10	Operating Transfers In	-	-	-	-	-
Total Revenue		<u>-</u>	<u>-</u>	<u>200</u>	<u>285</u>	<u>3,337,900</u>
<u>Expenditures</u>						
532-10	Engineering	-	4,611	12,000	69,500	157,000
532-50	Engineering - Design	-	-	50,000	-	25,000
533-10	Legal	-	19,556	12,000	27,605	30,000
549-10	Professional Services	-	13,931	25,000	3,500	15,000
580-10	Administrative Exp	-	863	1,500	-	1,500
850-10	Construction-reimbursable	-	-	-	-	1,837,600
850-20	Street Construction	-	-	-	-	1,300,000
910-10	Bond Issuance Costs	-	-	-	-	25,000
930-10	Bond Principal	-	-	-	-	-
931-10	Bond Interest	-	-	-	-	42,000
949-10	Miscellaneous	-	-	-	-	-
Total Expenditures		<u>-</u>	<u>38,961</u>	<u>100,500</u>	<u>100,605</u>	<u>3,433,100</u>
Excess (deficiency)		-	(38,961)	(100,300)	(100,320)	(95,200)
Fund Balance, beginning year		<u>-</u>	<u>-</u>	<u>(38,961)</u>	<u>(38,961)</u>	<u>(139,281)</u>
Fund Balance, end year		<u>-</u>	<u>(38,961)</u>	<u>(139,261)</u>	<u>(139,281)</u>	<u>(234,481)</u>

XVII IJRL TAX INCREMENT FUND – NORTH WILLOW CREEK

This is the new Industrial Job Recovery Law TIF fund set up to account for all receipts and disbursements for activities related to this new type of TIF District. The land area generally encompasses the area between IL 251 to Forest Hills Road, north of Marlin Drive This TIF allows for the development of projects that are targeted at the creation of new industrial jobs.

IJRL TAX INCREMENT – NORTH WILLOW CREEK (Fund 31) Year 2013/2014

Fiscal 2014 is the second full year of the IJRL TIF. No increment is expected until development gets underway. Costs have been budgeted in case a project comes to fruition during the Fiscal Year 2014, including the necessary legal, professional, and engineering costs.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
IJRL TIF # 31 (NORTH WILLOW CREEK)						
<u>Revenues</u>						
342-11	TIF Property Tax	-	-	-	3	-
381-10	Interest Income	-	-	-	-	-
389-10	Miscellaneous Income	-	-	-	-	-
392-10	Bond Proceeds	-	-	-	-	-
399-10	Operating Transfers In	-	-	-	-	-
Total Revenue		<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>
<u>Expenditures</u>						
532-10	Engineering	-	941	12,000	1,000	15,000
533-10	Legal	-	13,841	12,000	1,300	15,000
549-10	Professional Services	-	16,600	25,000	500	15,000
580-10	Administrative Exp	-	863	1,500	-	1,000
811-10	Land Development	-	-	-	-	-
850-10	Construction	-	-	-	-	-
910-10	Bond Issuance Costs	-	-	-	-	-
930-10	Bond Principal	-	-	-	-	-
931-10	Bond Interest	-	-	-	-	-
949-10	Miscellaneous	-	-	-	-	-
Total Expenditures		<u>-</u>	<u>32,245</u>	<u>50,500</u>	<u>2,800</u>	<u>46,000</u>
Excess (deficiency)		-	(32,245)	(50,500)	(2,797)	(46,000)
Fund Balance, beginning year		<u>-</u>	<u>-</u>	<u>(32,245)</u>	<u>(32,245)</u>	<u>(35,042)</u>
Fund Balance, end year		<u>-</u>	<u>(32,245)</u>	<u>(82,745)</u>	<u>(35,042)</u>	<u>(81,042)</u>

XVIII IJRL TAX INCREMENT FUND – SOUTH WILLOW CREEK

This is the new Industrial Job Recovery Law TIF fund set up to account for all receipts and disbursements for activities related to this new type of TIF District. The land area generally encompasses the triangle portion of land from IL 251 to Burden Road, north of Gateway Court and South of Marlin Drive. This TIF allows for the development of projects that are targeted at the creation of new industrial jobs.

IJRL TAX INCREMENT – SOUTH WILLOW CREEK (Fund 32) Year 2013/2014

Fiscal 2014 is the second full year of the IJRL TIF. A small amount of increment is expected until development gets underway. Costs have been budgeted in case a project comes to fruition during the Fiscal Year 2014, including the necessary legal, professional, and engineering costs.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
IJRL TIF # 32 (SOUTH WILLOW CREEK)						
<u>Revenues</u>						
342-11	TIF Property Tax	-	-	13,900	16,046	16,500
381-10	Interest Income	-	-	-	3	-
389-10	Miscellaneous Income	-	-	-	-	-
392-10	Bond Proceeds	-	-	-	-	-
399-10	Operating Transfers In	-	-	-	-	-
Total Revenue		-	-	13,900	16,049	16,500
<u>Expenditures</u>						
532-10	Engineering	-	1,730	12,000	-	15,000
533-10	Legal	-	10,146	12,000	1,215	15,000
549-10	Professional Services	-	9,063	10,000	-	15,000
580-10	Administrative Exp	-	863	1,500	-	1,000
811-10	Land Development	-	-	-	-	-
850-10	Construction	-	-	-	-	-
910-10	Bond Issuance Costs	-	-	-	-	-
930-10	Bond Principal	-	-	-	-	-
931-10	Bond Interest	-	-	-	-	-
949-10	Miscellaneous	-	-	-	-	-
Total Expenditures		-	21,802	35,500	1,215	46,000
Excess (deficiency)		-	(21,802)	(21,600)	14,834	(29,500)
Fund Balance, beginning year		-	-	(21,802)	(21,802)	(6,968)
Fund Balance, end year		-	(21,802)	(43,402)	(6,968)	(36,468)

XIX FLOOD MITIGATION FUND

This fund is relatively new and was established to account for the recently granted mitigation funds provided by the Federal Emergency Management Agency (FEMA). The initial grant received in Fiscal 2010/2011 of \$3,008,000 represents 75% of the anticipated costs to acquire properties that sustained damage in the floods of the summer of 2008. A match of the remaining 25% was granted and received, also in Fiscal 2010/2011, in the amount of \$1,052,939. The remaining funds that weren't all used were carried over to Fiscal 2011/2012 to finish the first round. In addition, a second round of funding was granted to the Village from DCEO in the amount of \$2,993,191 and an additional \$163,605 from FEMA/IEMA. A third and fourth round of buyout properties have been submitted to the agencies and the Village is awaiting funding.

In order to properly administer this mitigation effort, other grants will be necessary to mitigate future flood damage and related costs to the Village. Accordingly, Village staff will aggressively pursue additional grants from other agencies, specifically the Illinois Emergency Management Agency (IEMA) and the Illinois Department of Commerce and Economic Opportunity (DCEO) to minimize the cost to the Village.

Mitigation consists of acquiring significantly damaged properties and converting them to green space. The acquired properties, as a condition of the grants, can never be developed for any use except as green space. It is anticipated that this will be an ongoing effort for the next several years.

FLOOD MITIGATION (Fund 35)

Year 2013/2014

The amounts of grant funding through IEMA and DCEO are included in revenues and expenses. The totals of these grants will be \$3,156,796.

The corresponding expenses have been budgeted which consist of property acquisition costs, associated professional and legal costs required in the effort, closing costs, abatement costs, demolition and finishing costs.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
FLOOD MITIGATION FUND # 35							
Revenues							
395-20	Grants - FEMA	-	2,594,462	-	1,980,700	-	163,605
395-30	Grants - DCEO	-	922,206	130,733	2,993,200	1,157,730	1,835,461
389-10	Miscellaneous Income	-	-	-	-	526	-
399-10	Transfers In	-	40,200	30,000	55,000	55,000	-
Total Revenues		-	3,556,868	160,733	5,028,900	1,213,256	1,999,066
Expenditures							
<u>Contractual Services</u>							
532-10	Engineering	-	63,239	50,890	40,000	29,175	70,000
533-10	Legal Fees	-	31,409	9,538	25,000	25,504	25,000
534-20	Appraisals	-	14,100	-	-	6,900	-
549-10	Other Professional	-	12,087	7,165	-	11,904	10,000
549-20	Acquisition Assistance	-	71,932	13,450	104,700	-	-
Sub total		-	192,767	81,043	169,700	73,483	105,000
<u>Infrastructure</u>							
811-10	Land Acquisition	-	2,992,932	27,984	4,426,700	1,135,196	1,541,600
811-30	Relocation	-	1,150	-	70,000	-	10,000
811-50	Demolition of Structures	-	154,040	196,845	433,800	-	320,000
811-60	Asbestos Abatement	-	17,200	-	-	-	-
811-70	Grading & Finishing	-	-	-	-	-	-
Sub total		-	3,165,322	224,829	4,930,500	1,135,196	1,871,600
<u>Other Expenditures</u>							
551-10	Postage	-	159	-	-	232	500
890-10	Payment to Fed Agency	-	-	49,170	-	526	-
949-10	Miscellaneous	-	-	-	-	-	-
Sub total		-	159	49,170	-	758	500
Total Expenditures		-	3,358,248	355,042	5,100,200	1,209,437	1,977,100
Excess (deficiency)		-	198,620	(194,309)	(71,300)	3,819	21,966
Fund Balance, beginning year		-	-	198,620	4,311	4,311	8,130
Fund Balance, end year		-	198,620	4,311	(66,989)	8,130	30,096

XX ECONOMIC DEVELOPMENT FUND

The Economic Development Fund provides low interest rate loans to new and growing businesses in the Village. The fund was started by seed money from the State of Illinois Community Development Assistance Program. This program distributes monies to assist the community in its development efforts. The Village staff and Economic Development Committee review applications and assist interested businesses in obtaining the loans.

ECONOMIC DEVELOPMENT REVOLVING LOAN (Fund 38) Year 2013/2014

Revenue, which consists of interest on outstanding loans, is budgeted at \$1,200, which is consistent with the previous year. This is the result of the pay down of existing loans and disbursement of new loans resulting in an overall smaller cash balance. In addition the economic conditions have not generated a lot of demand for new loans.

Total department expenses are budgeted for \$5,000. In keeping with conservative accounting practices, a \$5,000 allowance for bad debts has been included to cover possible losses due to the somewhat higher risks associated with these types of loans combined with a very slow economy.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

<u>Account Number</u>	<u>Line-item Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>
ECONOMIC DEVELOPMENT FUND # 38							
<u>Revenues</u>							
381-10	Interest Income	23,027	11,797	6,482	1,500	1,781	1,200
389-10	Miscellaneous	-	-	-	-	-	-
399-10	Recovery of Bad Debts	<u>11,500</u>	<u>-</u>	<u>22,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues		<u>34,527</u>	<u>11,797</u>	<u>28,682</u>	<u>1,500</u>	<u>1,781</u>	<u>1,200</u>
<u>Expenditures</u>							
533-10	Legal Fees	2,876	5,206	5,724	5,000	2,798	5,000
920-10	Admin. Expense	-	-	-	500	-	-
995-10	Participation Incentive	-	-	-	600,000	600,000	-
961-10	Bad Debts	<u>-</u>	<u>324</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures		<u>2,876</u>	<u>5,530</u>	<u>5,724</u>	<u>610,500</u>	<u>602,798</u>	<u>10,000</u>
Excess		31,651	6,267	22,958	(609,000)	(601,017)	(8,800)
Fund Balance, begin year		<u>833,949</u>	<u>865,600</u>	<u>871,867</u>	<u>894,825</u>	<u>894,825</u>	<u>293,808</u>
Fund Balance, end year		<u>865,600</u>	<u>871,867</u>	<u>894,825</u>	<u>285,825</u>	<u>293,808</u>	<u>285,008</u>

XXI BUILD MACHESNEY ROAD FUND

This fund was established in Fiscal Year 2009 to account for funds committed to repair roads and drainage infrastructure throughout the Village. There are three primary sources of revenue that will be dedicated to the fund:

- The entire 6% Telecommunications Tax (the original 1% tax that had been used by the General Fund plus the additional 5% that was effective July 1, 2008),
- The extra 1% sales tax that became effective on July 1, 2008, and
- Any General Fund Surplus for the current Fiscal Year as committed by the Board

In addition, a bond issue in the amount of approximately \$6,700,000 was made in Fiscal 2009, the proceeds of which were deposited directly into this fund.

Only road and drainage constructions costs, along with associated professional services and bond related expenses, will be expended from the fund.

BUILD MACHESNEY ROADS Fund (40)

Year 2013/2014

Revenue from the Telecommunications Tax is budgeted at \$735,000, and Sales Tax is projected at \$2,597,800. Interest earnings on deposits in this fund are estimated at \$1,000. Also included in revenues, are payments from other governmental bodies to cover their costs associated with the Village's street construction, bringing total receipts in this dedicated fund to over \$3,465,000.

Expenses will total \$3,158,100, all of which are dedicated to road repairs, associated professional fees, and bond-related expenses. The balance of funds remaining in this fund at the end of Fiscal 2014 will be carried over to the following year and remain committed to road improvements.

More than 35 miles of road have been completed (97% of goal completed) since the program started in Fiscal 2009. Included in Fiscal 2014 are the final projects to meet the goal of 36.5 miles of road repaired; reconstruction of Queen Oaks, Wesley, and the Village's portion of Anna Avenue and various resurfacing.

This is the final year of the initial 2008 referendum projects. The public voted via referendum to extend this program an additional seven years which will commence next fiscal year.

Village of Machesney Park Fiscal Year 2013/14 Operating Budget

Account Number	Line-item Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Budget	2012/13 Projected	2013/14 Proposed
BUILD MACHESNEY ROADS FUND # 40							
Revenues							
325-20	Telecom. Tax	740,767	716,565	734,398	700,000	737,429	735,000
399-20	Transfers In - Gen Fund Su	-	-	-	-	-	-
345-10	Sales Tax	2,408,238	2,473,996	2,594,621	2,296,000	2,572,152	2,597,800
381-10	Interest Income	20,342	12,655	6,314	5,000	1,897	1,000
389-10	Miscellaneous Income	-	-	-	-	-	-
392-10	Bond Proceeds	-	-	-	-	-	-
395-10	Grants	-	250,000	-	-	-	-
399-40	Intergovernmental Agreemen	267,114	-	984	72,000	133,506	132,000
399-50	Federal Stimulus	-	-	-	-	-	-
Total Revenues		3,436,461	3,453,216	3,336,317	3,073,000	3,444,984	3,465,800
Expenditures							
<u>Contractual Services</u>							
532-10	Engineering	351,593	219,220	128,439	175,000	174,472	365,000
532-20	Engineering - Roosevelt	39,753	305,539	264,965	105,000	113,813	-
533-10	Legal Fees	31,628	28,727	13,703	25,000	5,633	80,000
549-10	Other Professional	950	355	-	-	-	-
Sub total		423,924	553,841	407,107	305,000	293,918	445,000
<u>Infrastructure</u>							
811-10	Land Acquisition	-	-	-	-	150	105,000
811-20	Land Acquisition - Rooseve	-	57,031	704	-	50	-
850-20	Street Construction	1,847,332	2,002,666	2,588,529	955,000	910,236	1,700,000
850-30	Street Overlays	655,376	759,849	142,680	300,000	327,359	205,000
850-40	Drainage Construction	-	-	-	1,375,000	1,254,587	-
850-60	Street Overlays-Stimulus	-	-	-	-	-	-
Sub total		2,502,708	2,819,546	2,731,913	2,630,000	2,492,382	2,010,000
<u>Other Expenditures</u>							
910-10	Bond Issuance Costs	-	-	-	-	-	-
930-10	Bond Indebtedness-Principa	350,000	380,000	415,000	450,000	450,000	485,000
931-10	Bond Indebtedness-Interest	270,494	259,119	246,769	231,200	231,206	215,500
941-10	Bank Charges	-	475	485	500	515	600
949-10	Miscellaneous	-	-	-	-	-	-
960-10	Senior Refunds	260	157	175	2,000	50	2,000
Sub total		620,754	639,751	662,429	683,700	681,771	703,100
Total Expenditures		3,547,386	4,013,138	3,801,449	3,618,700	3,468,071	3,158,100
Excess (deficiency)		(110,925)	(559,922)	(465,132)	(545,700)	(23,087)	307,700
Fund Balance, beginning year		2,411,090	2,300,165	1,740,243	1,218,911	1,218,911	1,195,824
Prior period adjustment				(56,200)			
Fund Balance, end year		2,300,165	1,740,243	1,218,911	673,211	1,195,824	1,503,524

XXII CHART OF ACCOUNTS

Revenue Line Items

Account No. 310-10, Property Sales, amounts collected for the sale of Village owned property in the T.I.F. District.

Account No. 321-10, Liquor Licenses, amounts collected for the sale of liquor licenses within the Village.

Account No. 325-10, Cablevision, the Village of Machesney Park has a franchise agreement with Cablevision of Rockford. Under such agreement, Cablevision remits a small fee per cable subscription to the Village.

Account No. 325-20, Telephone Tax, Fees charged under the Municipal Telecommunications Infrastructure Maintenance Fee Act.

Account No. 326-10, NI Gas Program, annual natural gas allowances provided in the gas franchise agreement.

Account No. 329-10, Miscellaneous Licenses, fees collected for reasons not included in the above categories.

Account No. 331-10, Building Permits, the money collected for each building permit issued based on the revenue sharing agreement with Winnebago County.

Account No. 331-11, MS4 Permits, the money collected for each MS4 permit issued within the Village.

Account no. 331-20, County Expense Contribution, the money collected from Winnebago County to cover half the cost of the Building Clerk.

Account No. 339-10, Permits, the Village of Machesney Park collects a small fee from individuals requesting map amendments, special use permits, zoning clearances, etc.

Account No. 339-20, Vehicle Overweight/Oversize Permits, the money collected for the issuance of an overweight/oversize permit.

Account No. 341-10, Income Tax, each month, one-tenth of the state's income tax collections are distributed to municipalities on the basis of population.

Account No. 342-11, TIF Property Tax, the money representing incremental property taxes from the Tax Increment Finance District.

Account No. 342-13, TIF Business District Sales Tax, the money representing business district additional 1% sales taxes on those stores located within the established business district.

Account No. 343-10, Video Gaming Tax, the money collected by the State from video gambling machines located within the Village.

Account No. 343-11, Utility Tax, the money collected by utility companies based on the approved rate set by Village Ordinance.

Account No. 344-10, Automobile Rental Tax, the money received from the State for automobile rental tax charged to users. In the Motor Fuel Tax Fund, the Village's share of taxes on gasoline collected by the State and distributed on a per capita basis to municipalities.

Account No. 345-10, State Sales Tax, one percent of the sales tax collected by the State from purchases made in Machesney Park. In the Roads Fund (No. 40), monies received from the extra 1% sales tax that is restricted to the Roads Fund.

Revenue Line Items, Continued

Account No. 346-10, Local Use Tax, the Municipal Use Tax was a result of the 1990 sales tax restructuring in Illinois. In the restructuring, the rate of 5% was increased to 6.25%. A portion of that increase is allocated to municipalities based upon population. The Village received its first allocation in July of 1990.

Account No. 347-10, Photo Processing Tax, the tax collected from the photo processing procedure. In 2002, the state of Illinois stopped distributing this tax to municipalities. This tax was discontinued by the State in 2003.

Account No. 348-10, Agreements, monies received through agreements with other governmental units.

Account No. 348-20, Plat Fees, monies collected from builders and developers for plat reviews.

Account No. 348-50, Engineering Reimbursement, monies collected from builders and developers for reimbursement of Village Engineer expenses related to subdivision review.

Account No. 349-10, Road and Bridge Tax, a tax imposed by the township government. By law, the Village of Machesney Park receives a percentage.

Account No. 351-10, Circuit Court Fines, Circuit Court fines are monies awarded to the Village for violations of the Village Code and the Illinois Revised Statutes.

Account No. 352-10, Parking Fines, monies collected for parking fines issued by the Winnebago County Sheriffs Departments.

Account No. 352-11, Zoning Fines, monies collected for violations of the Village's zoning ordinances.

Account No. 353-10, Drug Recoveries, monies that are received through confiscation from drug related crimes.

Account No. 354-10, Attorney Collections, monies collected by the Attorney from various ordinance violations.

Account No. 355-11, Liquor Violations, monies collected by the attorney for violations of liquor ordinances.

Account No. 356-10, Impound Fees, monies collected for the impoundment of cars due to various reasons as set out in the Village Ordinance.

Account No. 357-10, Police Vehicle Fees, monies awarded to the Village for violations of the Village Code and the Illinois Revised Statutes; a portion of which must be allocated to police vehicles.

Account No. 381-10, Interest Income, the Village of Machesney Park earns interest income on its various investments of available funds.

Account No. 386-10, IHDA Grants, Monies received from the Illinois Housing Development Authority used to provide for forgivable loans to qualifying residents that can be used to upgrade their homes to meet building or safety requirements.

Account No. 386-20, Energy Retrofit Grants, Monies received from the Illinois Housing Development Authority used to provide grants to qualifying residents that can be used to upgrade certain appliances to improve energy efficiency.

Account No. 388-10, Mowing Services, the Village mows properties which are in violation of the Weed Ordinance, and then require the property owners to reimburse the Village for such activity.

Revenue Line Items, Continued

Account No. 388-20, Reimbursements - snow plowing, the Village plows snow in certain areas that have been neglected and then requires the developer to reimburse the Village for such activity.

Account No. 389-10, Miscellaneous Income, money collected for miscellaneous income.

Account No. 389-20, Annexation Fees, monies received from the sale of properties in the Rte. 173 annexation territory due upon the sale of those properties in accordance with the pre-annexation agreements.

Account No. 391-10, Developer Payments, monies received from developers to offset Village expenses of developing specific properties.

Account No. 392-10, Bond Proceeds, monies received from issuance of debt certificates in special funds used to account for the receipt and disbursement of funds from those debt issuances. In the CIP Fund 18, provides for intergovernmental revenues from any of several sources.

Account No. 393-10 Installment Contract Proceeds, monies received from the issuance of Installment Contracts within the TIF District used to develop specific properties.

Account No. 395-10, Insurance Recoveries, monies received by the General Fund from insurance carriers as reimbursement for property or other losses. In the TIF Fund 10, TIF Fund 17, CIP Fund 18, TIF Fund 20, and Roads Fund 40, monies received in the form of grants from any one of several sources.

Account No. 395-20, Grants – FEMA, monies received from the Federal Emergency Management Agency for the acquisition of property to mitigate future flood damages.

Account No. 395-30, Grants – DCEO, monies received from the Department of Commerce and Economic Opportunity Agency for the acquisition of property to mitigate future flood damages.

Account No. 395-51, Grants, money received from various sources in the form of grants, usually for specific purposes.

Account No. 399-10, Operating Transfers In, in IHDA Fund 09, TIF Fund 10, Sales Tax Rebate Fund 14, TIF Fund 17, Capital Improvement Fund 18, TIF Fund 20, and Flood Mitigation Fund 35 monies transferred in from the General Fund.

Account No. 399-10, Recovery of Bad Debts, monies received against loans previously written off against the bad debt reserve within the Economic Development Fund (No. 38).

Account No. 399-20, Transfers In – General Fund Surplus, monies transferred from the General Fund which represent unused monies of the General Fund.

Account No. 399-40, Intergovernmental Agreements, monies received from other government units as their portion of the costs of a joint road or other infrastructure project.

Account No. 399-50, Federal Stimulus, monies received from Federal Stimulus Programs aimed at financing the costs of projects approved for subsidy under various economic stimulus efforts.

Expenditure Accounts

Account No. 421-10, Regular Salaries, compensation to any full-time salaried staff member. In the Police department, compensation for the secretary per contract with Winnebago County.

Account No. 421-11, Merit Increases, compensation to staff member based on merit or wage adjustments

Account No. 423-10, Part-time/Temp Wages, compensation to any part-time or temporary help support staff of the Village.

Account No. 424-10, Overtime Wages, compensation to Village staff for hours in excess of the standard work week.

Account No. 425-10, School Resource Officer, compensation for the position of School Resource Officer, an officer assigned to Harlem High School.

Account No. 431-10, President/Mayor Salary, compensation for the position of Village President. The level of compensation is set per Village ordinance.

Account No. 432-10, Trustees Salary, compensation for the Trustees of the Village Board. The level of compensation is set per Village ordinance.

Account No. 433-10, Village Clerk's Salary, compensation for the position of Village Clerk. The compensation level of this position is set by Village Ordinance.

Account No. 434-10, Treasurer Salary, compensation for the position of Village Treasurer. The compensation level of this position is set by Village ordinance.

Account No. 441-10, Management Salary, compensation for Public Safety Coordinator, who serves as the Village's Police Chief, and a Sergeant who supervises Officers during evening and early morning shifts. This Sergeant spends most of his duty time in Machesney Park so the proposed budget reflects a 50% cost for this position.

Account No. 442-10, Detective Salary, compensation for detectives who work in Machesney Park.

Account No. 443-10, Patrol Officers Salary, compensation for Patrol Officers that serve in Machesney Park and provide law enforcement services.

Account No. 451-10,11, Health Insurance, provides for health insurance for full-time, Village employees.

Account No. 452-10,11, Dental Insurance, provides for dental insurance for full-time, Village employees.

Account No. 453-10, Unemployment Taxes, unemployment tax paid on the wages of Village employees.

Account No. 461-10, 461-11, 463-10,111, 464-10,11, Social Security and Medicare Taxes, provides for the Village's requirement to match the Social Security taxes withheld from each employee. Currently, the combined rate is 7.65% of salaries.

Account No. 462-10, 463-12, 464-12, Illinois Municipal Retirement Fund, provides for the Village's requirement to pay into the Illinois Municipal Retirement Fund. The current rate is 11.12% for the Village.

Expenditure Line Items, Continued

Account No. 465-10, Uniform Allowances, Monies reimbursed to Public Works employees for the purchase of uniforms required to be worn while performing work for the Village.

Account No. 500-01, Street Construction – Existing, provides for street construction of existing roadways utilizing the Utility Tax Fund.

Account No. 510-01, Street Maintenance – Existing, provides for street maintenance of existing roadways utilizing the Utility Tax Fund.

Account No. 511-01, Multi-use paths & walk ways, provides for construction of multi-use paths and walk ways utilizing the Utility Tax Fund.

Account No. 512-01, New commercial/industrial streets, provides for street construction of roadways within new commercial or industrial areas utilizing the Utility Tax Fund.

Account No. 513-01, Public Safety - personnel, provides for an increase in personnel for public safety utilizing the Utility Tax Fund.

Account No. 514-01, Public Safety - equipment, provides for an increase in equipment for public safety utilizing the Utility Tax Fund.

Account No. 515-01, Job creation activities, provides for assistance with creating jobs utilizing the Utility Tax Fund.

Account No. 516-01, Rebates, provides for a rebate of utility taxes to low-income households utilizing the Utility Tax Fund.

Account No. 510-10, Land Sale Closing Costs, provides for cost associated with the sale of property in the T.I.F. District.

Account No. 514-10, Street Maintenance, provides for the implementation of street maintenance services which include street surface repair and street sweeping.

Account No. 514-11, Street Overlays, provides within the Motor Fuel Tax Fund (No. 15) for the overlay of Village streets as part of the road maintenance program.

Account No. 516-10, Snow and Ice Control, provides for the snow and ice control operations.

Account No. 517-10, Flood Expense, provides for costs related to flooding clean up and assistance during and after flood events.

Account No. 517-20, Flood Expense – Roads, provides for repairs to roads necessitated by flood damage.

Account No. 519-10, Lift Station Maintenance, provides for the cleaning and maintenance of existing drainage facilities.

Account No. 529-10, Maintenance/Building, provides for the maintenance of Village Hall and its existing grounds.

Account No. 530-10, Vehicle Maintenance, Fuel, Washes, provides for costs of Police Departments vehicle maintenance, fuel and car washes.

Account No. 530-20, Vehicle Maintenance, Emergency, provides for maintenance costs incurred under emergency conditions which make it impractical to maintain under normal conditions.

Expenditure Line Items, Continued

Account No. 531-10, Auditing, provides for the annual general audit and the annual audits for the Economic Development Fund and the Tax Increment Funds.

Account No. 531-10, 911 Dispatch, provides within the Protective Services budget for the cost of centralized dispatching services for Police response to emergencies.

Account No. 531-20, Records Cost, include supervisory costs associated with personnel in the Public Safety Building, in the keeping of records.

Account No. 532-10, Engineering Services, provides funding for the engineering consultants which are retained by the Village.

Account No. 532-20, Engineering – Roosevelt, provides for costs of engineering the Roosevelt Road project.

Account No. 532-30, Engineering – SSA/SA, provides for engineering costs for Special Service Areas and/or Special Assessments.

Account No. 532-50, Engineering – Design, provides for design engineering costs

Account No. 533-10,11,12, Legal Fees, provides for the cost of paying the Village Attorney, and other legal expenses.

Account No. 533-20, Developer Expenses, provides for costs specifically authorized to be paid from contributions from Developers with whom redevelopment agreements exist.

Account No. 533-30, Legal Fees – SSA/SA, provides for the legal expenses of establishing Special Service Areas or Special Assessments.

Account No. 534-10, WinGIS Services, provides for geographical information system used by the Planning and Zoning and Public Works departments. In the IHDA Fund and Flood Mitigation Fund, provides for title work required to approve residents.

Account No. 534-20, Appraisals, in the Flood Mitigation Fund 35, provides for costs of property appraisals for use in property acquisition efforts.

Account No. 534-30, Other Closing Costs, provides for costs associated with property acquisition within the Flood Mitigation area.

Account No. 535-10, RMAP, provides for costs of membership in the Rockford Metropolitan Agency for Planning, a regional planning agency.

Account No. 536-10, Janitorial Services, provides for the cleaning of Village hall.

Account No. 538-20, Electrical Inspection, provides for the retention of a professional to undertake electrical inspections for the Village on a contractual basis.

Account No. 539-10, Animal Control, provides for the contracted service of animal control through Winnebago County.

Account No. 539-20, Plumbing Inspection, provides for the retention of a professional to undertake plumbing inspections for the Village on a contractual basis.

Account No. 540-10, Provides report forms for each uniformed officer.

Account No. 549-10, Professional Services, provides for any professional assistance needed by each department.

Expenditure Line Items, Continued

Account 549-20, Acquisition Assistance, in the Flood Mitigation Fund 35, provides for costs of contracted services to help acquire properties within the flood mitigation area.

Account No. 550-10, Web Site Development, provides within the Clerk's budget for professional services to improve and maintain the Village's Web Site at www.machesney-park.il.us.

Account No. 550-10, Contracted Inspections-General, provides within the Building Inspection department for inspection services from contracted inspectors.

Account No. 550-10, Bond Issuance Costs, provides within the Debt Certificates Funds for the various costs to issue debt certificates or other funding mechanisms.

Account No. 550-20, Web Maintenance, provides for the cost of maintaining the Village website.

Account No. 551-10, Postage, provides for postage cost incurred by the department

Account No. 552-10, Telephone, provides for the cost of operating and maintaining local and long distance lines and cell phones.

Account No. 553-10, Publishing, provides for any publication of legal notices, advertisements for any open job position within the Village, the annual Treasurer's Report and Budget or any other publication as deemed necessary.

Account No. 554-10, Printing, provides for the printing of the quarterly newsletters and costs associated with the printing of materials necessary for the functions of each department.

Account No. 555-10, Recording Fees provides for the recording of various documents at the County.

Account No. 561-10, Professional Dues, provides for professional organizations and associations to which each department may belong.

Account No. 562-10, Meals/Travel, provides for the travel and meal expenses related to the training of each employee.

Account No. 563-10, Training, provides for attendance at workshops and seminars by individuals within each department.

Account No. 565-10, Publications, provides funding for various professional publications to which each department subscribes.

Account No. 572-10, Street Lighting, provides for the cost of operating street lights provided by Commonwealth Edison.

Account No. 573-10, Garbage Expense, provides for additional waste removal expenses.

Account No. 573-20, Tools, tools used by public works employees.

Account No. 573-30, Safety Equipment, provides for the purchase of safety equipment for Public Works employees.

Account No. 575-10, Water District Charges, provides for the water service to the Village Hall.

Account No. 576-10, NI Gas Charge, provides for the cost of natural gas used to heat Village Hall.

Account No. 577-10, Utilities-lease building, provides for the cost of utilities at Village leased buildings.

Expenditure Line Items, Continued

Account No. 578-10, Sanitary Sewer, provides for the Rock River Water Reclamation District's service charges.

Account No. 580-10, Administrative Expense, provides for administrative costs, for the Protective Services contract with the Winnebago County Sheriff's Police (MDT Alert System), for the IHDA Fund (No. 09), and in the TIF Funds (Funds 17 and 95).

Account No. 591-10, Recreational Bike Path, provides for costs to improve or created new bike paths within the Village.

Account No. 592-10, Insurance-General, provides for property, municipal liability, and worker's compensation insurance for the Village.

Account No. 593-10, Equipment Leases, provides for the lease of various pieces of office equipment.

Account No. 594-10, Mosquito Control, provides for the costs of the mosquito control program.

Account No. 595-10, Mowing, provides for the mowing of Village owned properties and private property that is in violation of the weed ordinance.

Account No. 596-10, Equipment Rental, provides the costs to rent equipment by the public works department.

Account No. 597-10, Neighborhood Beautification, provides for the annual clean-up program.

Account No. 597-20, Community Parks, provides for costs to improve or maintain parks.

Account No. 597-30, Parks Maintenance, provides for costs to maintain Village Park areas.

Account No. 598-10, Forestry, provides for the costs associated with the forestry program.

Account No. 599-10, Equipment Maintenance, provides for the contracts for service of various pieces of office equipment.

Account No. 599-11, Street Striping, provides for the striping of road lanes and crosswalks.

Account No. 601-10, Street Sweeping, provides for the sweeping of road lanes and crosswalks.

Account No. 602-10, Streets-Signalization, provides for repairs and maintenance of traffic signals by Contracted Services.

Account No. 605-10, Contracted Street Maintenance, provides for repairs and maintenance of streets by Contracted Services.

Account No. 614-10, Street Supplies, provides for hardware related supplies needed occasionally by the Department of Public Works.

Account No. 615-10, Misc. Supplies, provides for miscellaneous supplies needed occasionally by the Department of Public Works.

Account No. 618-10, Traffic Signs, provides for traffic control and street signs, posts, and their maintenance.

Account No. 619-10, Signalization Maintenance, provides for repairs and maintenance of traffic signals by Village staff.

Account No. 651-10, Office Supplies, provides for various office supplies.

Expenditure Line Items, Continued

Account No. 651-11, Village Promotion Items, provides for promotion costs.

Account No. 651-20, Computer Expense, provides for various computer software related expenses.

Account No. 652-10, J.U.L.I.E., provides for costs associated with utility locates. In the protective services budget, provides for the costs of office equipment and supplies.

Account No. 652-20, J.U.L.I.E. Repairs, provides for repairs from faulty utility locates.

Account No. 653-10, National Night Out, provides for expenses to host the annual National Night Out program.

Account No. 655-10, Automotive Maintenance, provides for routine vehicle maintenance of the Village's municipal vehicles (cars and trucks).

Account No. 655-20, Fuel costs, provides for fuel costs of Village vehicles and equipment

Account No. 656-10, MS4 Maintenance, provides for costs associated with the implementation and maintenance of the MS4 program.

Account No. 811-10,20,40, Land Acquisition, provides funding for any incidental expenses related to the purchase of land within the TIF District or houses purchased in the Floodplain in conjunction with the flood buyout program. In the CIP Fund 18, provides for the annual payments for the Village's portion of the land acquisition costs for the extension of Perryville Road with the last payment occurring in June 2012.

Account No. 811-30, Relocation, in the Flood Mitigation Fund 35, provides for the costs of relocating owners of acquired properties.

Account No. 811-50, Demolition of Structures, in the CIP Fund 18 and in the Flood Mitigation Fund 35, provides for the cost of demolition of abandoned or acquired properties.

Account No. 811-60, Asbestos Abatement, in the Flood Mitigation Fund 35, provides for costs to remove asbestos from acquired properties prior to demolition.

Account No. 811-70, Grading & Finishing, in the Flood Mitigation Fund 35, provides for costs to grade and finish land after demolition of structures.

Account No. 839-10, Equipment, provides for necessary equipment required by each department of the Village.

Account No. 839-11, Field Equipment & Repair, refers to any type of equipment or repair to equipment used outside the office for protective services.

Account No. 839-12, Facilities Construction, refers to the costs to construct facilities.

Account No. 839-13, Laptops, provides for the replacement of laptops in police cars

Account No. 839-20, Cruiser Licenses & Fees, provides for the cost of laptop computers and software for Police vehicles.

Account No. 839-21, Starcom Maintenance, provides for the monthly maintenance cost of the radios in Police vehicles.

Account No. 839-30, E-ticketing Hardware, provides for the costs of purchasing the equipment and software to write tickets electronically.

Expenditure Line Items, Continued

Account No. 839-31, E-ticketing Maintenance, provides for the annual maintenance cost of the e-ticketing software in Police vehicles.

Account No. 849-10, Vehicles, provides for the purchase of new and used automobiles for use by Village employees in the performance of their duties.

Account No. 850-10, Construction, provides for the cost of construction projects within the TIF District, usually related to street construction in association with redevelopment projects.

Account No. 850-20, Street Construction, project expenses related to projects financed wholly or in part by the Village. In IHDA Fund 09, construction of homes for reimbursement.

Account No. 850-30, Street Overlays, in Road Fund 40, provides for costs of street maintenance overlays. Special construction projects in the Motor Fuel Tax Fund (No15). In the IHDA Fund, provides for the cost of grants to eligible residents for the purchase of energy-saving appliances.

Account No. 850-40, Drainage Construction project expenses related to projects financed wholly or in part by the Village.

Account No. 850-50, Business Development Construction, project expenses related to projects financed wholly or in part by the Village.

Account No. 850-60, Street Overlays-Stimulus, cost of street maintenance overlays funded by Federal Stimulus Grants.

Account No. 851-10, Sewer Construction project expenses related to projects financed wholly or in part by the Village.

Account No. 854-20, Termite Inspections, provides for services required under the IHDA grant requirements to check for termite damage.

Account No. 860-10, Brownfield Project, provides for the cost of environmental testing within the TIF Districts.

Account No. 870-20, Safe Routes to School, provides for the cost of building sidewalks as part of a grant to provide safe routes to school in Village neighborhoods.

Account No. 880-10, Traffic Signals, provides for the cost of traffic signals as part of the Capital Improvement Program.

Account No. 910-10, Bond Issuance Costs, provides for underwriting fees and other costs of issuing bonds.

Account No. 913-10, Grants, provides funding for various programs conducted by outside organizations and groups.

Account No. 913-20, Grants – HCC, provides funding for the operation of the Harlem Community Center.

Account No. 913-30, Safe Routes to School, provides for costs of administering a specific grant program to build sidewalks to neighborhood schools.

Account No. 916-10, Mass Transit, provides funding for fixed route and paratransit transport services to the Village.

Expenditure Line Items, Continued

Account No. 920-10, Admin. Expenses, provides for various costs of administering the Economic Development Fund (No. 38).

Account No. 930-10, Bond Principal, provides for periodic payment of bond or debt certificate principal.

Account No. 931-10, Bond Interest, provides for periodic payment of bond or debt interest.

Account No. 941-10, Bank Charges, provides for the monthly bank charges and for rental of the safe deposit box if applicable.

Account No. 943-10, Operating Transfers Out, provides for the transfer of monies to other funds.

Account No. 946-10, Zoning Board, provides compensation to the Zoning Board of Appeals members for meetings attended.

Account No. 947-10, Plan Commission, provides compensation to the Plan Commissioners for Plan Commission meetings attended.

Account No. 948-10, Special Development, provides funding for special projects that benefit the community.

Account No. 948-12, Facade Program, provides funding for the Village's new Facade Program which is meant to help improve the facades of existing businesses. It also provides funding for the MainStreet Machesney Program.

Account No. 948-20, Marketing Communications, provides for various brochures and other promotional materials used in Community Development activities.

Account No. 948-21, Advertising, provides for various advertisements in local publications in support of community development efforts.

Account No. 948-22, Village Calendar, provides for the cost of the annual Village Calendar, net of the sale of advertisements.

Account No. 949-10, Miscellaneous, provides for small expenditures not described by another account.

Account No. 949-20, Executive Expense/Mayor Expense, provides for discretionary expenses of the Village President.

Account Nos. 949-30 to 80, Trustee Expense, provides for expenses, usually travel, of each Trustee, by district.

Account Nos. 949-90, Treasurer Expense, provides for expenses of the treasurer's office; usually travel, dues, training, and publishing.

Account No. 950-10, Contingency, provides for expenses not specifically identified elsewhere in the budget.

Account No. 960-10, Senior Refunds, provides for the cost of refunds of Telecommunications taxes paid by seniors who meet qualifications established by the Village Board.

Account No. 961-10, Bad Debt, provides for the loss of principal of loans made from the Revolving Loan Fund.

Account No. 989-10, Recreational Space Program, includes cost for summer recreation program.

Expenditure Line Items, Continued

Account No. 990-10, Refunds and Settlements, provides for refunds or settlements from lawsuits or other court related action.

Account No. 995-10, Participation Incentive, provides for, in Fund 38, forgivable loans made under special terms of the Revolving Loan Fund.

Account No. 995-10 to 40, Incentives, provides for, in Fund 14, sales tax rebate incentives to contractual parties.