



Sanitary District of Decatur

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Final

Honorable Trustees
Sanitary District of Decatur
Decatur, IL 62522

We are pleased to submit a copy of the FY 2016 Budget. This document provides a detailed outline for the allocation of financial resources. The Budget will be used as a tool in partnership with the community to provide wastewater treatment services to the residents of the City of Decatur, Village of Argenta, Village of Forsyth, Village of Mt. Zion, Long Creek Township, Village of Oreana and for industrial and commercial users in the Decatur metropolitan area.

The Board of Trustees establishes budgetary appropriations for the operations of various District departments through the adoption of an annual combined budget and appropriation ordinance after a public hearing. The appropriation is prepared on the same basis and using the same accounting practices that are used to account and prepare financial reports for the funds. All appropriated amounts lapse at the end of the fiscal year. Spending control is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels.

Budgetary control is employed as a management control device during the year through an internal reporting process. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the general fund, special revenue funds, debt service fund, and capital project fund are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

The Budgetary Control process includes verification of appropriation amounts before expenditures and a monthly review of all account totals compared with the appropriations. Variances between expenditures and appropriations are identified rapidly for appropriate corrective measures. The District maintains a procurement policy for the authorization of all expenditures. Ultimately, all expenditures are reviewed and approved by the Board of Trustees.

FY 2016 BUDGET HIGHLIGHTS

Overview

The Sanitary District of Decatur continues to take a balanced approach to improve aging infrastructure and address pending regulatory changes. **The proposed budget is presented with a balanced operating budget for the first time since at least 1998.** This is several years ahead of schedule and was achieved while the projected user rate increase was reduced by three (3) cents from a ten (10) cent increase to a seven (7) cent increase.

Funds have been established to maintain and replace existing assets for many years. This budget continues to use dedicated funding for new assets required to address regulatory or technological changes. However, the overall budget is presented at a deficit as reserves built over time are used to replace aging assets.

Significant items included in the budget are:

User Fees

The base user fees are the same for both industrial and residential customers. About seventy percent of all user fees are paid by industrial customers. Residential customers are billed based on the usage data from the household water meter. Industrial users are billed based on metered discharge to the District’s interceptor system. Some commercial users are charged a higher rate based on the profile of the sewage typical for the industry. Large industrial customers are charged the same rate as residential customers if they pre-treat their effluent to residential strength. These users are charged a surcharge when their effluent exceeds the limits established by the permits they have been issued.

In 2013-2014 the District experienced lower than budgeted user fee collection due to the reduced water usage because of the drought. After this year, the baseline billable flow used for budgeting was lowered to the level experienced in 2013-2014. The District is projecting higher than budgeted user fee collection for both residential and industrial customers in 2015-16. However, we will continue to budget user fees based on the amount of flow experienced during 2013-2014. Based on this amount of billable flow each penny of user rate equates to approximately \$110,000 of revenue.

The District has never raised the surcharge rate for industrial customers that exceed the BOD or solids amounts typical in domestic wastewater. As the costs for solids disposal and the cost for complying with nutrient regulations increase these surcharges will be reviewed annually to reflect the actual cost of processing the industrial wastewater.

The budgeted base user fee is \$1.39 per 100 cu ft or 748 gallons, which is an increase of \$0.07 or 5.3% over the prior year. The increase includes \$0.02 for the general fund, \$0.04 for user fee funded debt and \$0.01 for new capital projects. The increase is projected to generate about \$610,000 in additional revenue and will cost the average residential customer an additional \$0.50 per month. Industrial customers as a group are expected to pay an additional \$45,000 per month if usage remains the same.

Projected User Rates
Fiscal Year

	2014	2015	2016	2017	2018	2019
Projected User fee	1.22	1.32	1.39	1.46	1.51	1.55
Projected Annual Avg Residential Cost	114.17	122.71	129.69	135.67	139.94	144.35

Property Taxes

The amount of property taxes included in the 2016 budget was set in December of 2015 and cannot be changed because of the way taxes are levied and collected. Typically the amount included in the budget was the same as the amount approved for the tax levy. However all of the taxes are not collected so the budgeted amount has been reduced by 2% to account for the uncollected taxes.

The 2016 proposed property tax levy is currently projected to increase by \$63,125. This will need to be reevaluated before the tax rate is set due to funding changes at the state and proposed changes to electricity costs. The five year tax rate history is included in the chart below:

LEVY YEAR	2011	2012	2013	2014	2015	Projected 2016
Tax Levy	\$3,066,645	\$ 3,340,635	\$ 3,431,233	\$ 3,559,936	\$ 3,558,500	3,621,625
Rate / \$100 of EAV	0.27517	0.3142	0.329	0.348	0.344	
% Change in Rate	5.80%	14.18%	4.71%	5.78%	-1.15%	
Dollar Change	48,787	273,990	90,598	128,703	(1,436)	63,125
Percent Change	1.62%	8.93%	2.71%	3.75%	-0.04%	1.77%

In addition to increases in user fees, the District should continue to assess gradually increasing tax revenue in the general fund to reflect the cost of maintaining the assets of the District. Each \$100,000 increase in the property tax levy has about a \$0.75 per month impact on the average residential customer. Adjustments in property taxes have far less impact for industrial customers than user fee adjustments.

Replacement Taxes

The replacement tax is a tax on businesses collected statewide and then distributed to various taxing districts in January, March, April, May, July, August, October, and December to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away in 1979. It is based on a formula using the amount of corporate property tax that was eliminated and the District has no control over any aspect of this tax. The state has targeted this as a potential new revenue source. There has not been a lot of public conversation about the replacement tax so the amount included in the budget reflects the projected collections for 2015-16.

Interest Income

The budget for interest income is based on an average rate of 1.25% and is projected to be \$175,900 in FY 2016. This is a decrease in prior year budget but an increase in the projected year end. Interest rates have continued to remain low and have not increased as quickly as expected. We will continue meeting with our investment advisors to evaluate the best allocation in available investment options.

Loan Revenue

This represents the payments from the Illinois Revolving Loan Fund for projects that have been approved for funding by the Illinois Environmental Protection Agency and other debt issuance. This is decreasing by 75% to reflect the conclusion of several large projects. The budget includes issuing \$1.4 million in debt certificates for the Hickory Point Pump Station replacement.

Fund Balance

Year-end estimates indicate that total fund balance will increase by approximately \$3 million in 2015. The main reason is that the District had better than anticipated revenue collection and several large capital projects were delayed or eliminated. The General Fund is budgeted to be balanced for the first time in many years. This is faster than anticipated and was achieved while keeping user rate and property tax increases lower than projected.

SANITARY DISTRICT of DECATUR FUND BALANCE COMPARISON

FUND	2015 PROJECTED	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL
GENERAL	11,054,331	9,013,677	8,342,142	8,160,411	9,013,677	9,724,123	9,119,799
CAPITAL CONTINGENCY	3,295,227	3,211,518	3,420,795	3,373,962	3,211,518	4,231,791	4,254,904
CAPITAL BONDS	812,953	449,139	(923,101)	(979,067)	449,139	0	0
IMRF	0	0	0	0	0	310,051	
PUBLIC BENEFIT	(480,329)	(655,193)	(850,080)	(853,368)	(655,193)	(971,393)	(978,634)
REPLACEMENT	19,316,482	18,596,804	18,751,489	19,136,332	18,596,804	20,386,861	23,420,120
RENEWAL	1,508,000	1,500,000	875,000	250,000			
ANNEXATION	1,445,136	1,422,822	1,394,082	1,346,541	1,422,822	1,186,676	1,183,520
DEBT SERVICE FUND	1,628,287	1,630,164	1,600,209	1,447,134	1,630,164	1,501,187	1,394,444
CONSTRUCTION	(2,565,105)	(2,228,919)	(3,281,961)	(3,822,774)	(2,228,919)	(2,636,390)	(2,053,434)
Operating Fund Total	36,014,981	32,940,012	29,328,575	28,059,170	31,440,012	33,732,906	36,340,719

Debt Service

The District has \$37 million in outstanding debt as of April 30, 2016. The maximum amount of debt that the District may issue is limited to 5.75% of the valuation of taxable property in the district. For 2016 the debt limit is \$58,758,334.83. This limit does not apply to any indebtedness incurred to finance the cost of the acquisition, construction or improvement of wastewater treatment facilities mandated by an enforceable compliance schedule developed in connection with the federal Clean Water Act or a compliance order issued by the United States Environmental Protection Agency or the Illinois Pollution Control Board.

The District has continued to finance major capital improvements with debt even though fund balance has continued to accumulate for a couple of reasons. The first is that interest rates remain at historic lows. This is a condition that will not last forever. With very expensive improvements projected to comply with pending regulations it is prudent to conserve reserves and issue debt now rather than spending the money now and issue debt later. When interest rates rise in the future the capital project funding strategy can shift to more pay as you go rather than using financing. The second reason is that using debt that is paid over time matches the life of the new asset to the benefit received by the users.

Capital Maintenance

The proposed budget includes over \$12.3 million for capital projects. Some of the major projects for FY 2016 include:

SE 36 Interceptor Rehab – \$2,000,000 – (IEPA Revolving Loan repaid by User Fees)
Hickory Point Pump Station Rebuild – \$1,400,000 – (External Loan repaid by User Fees)
Odor Control Phase 2b - \$1,350,000– (IEPA Revolving Loan repaid by User Fees)
South Sludge Lagoons Phase 3 – \$1,000,000 – (Internal loan repaid by user fees)
Spring Creek Bridge Replacement - \$560,000 - (Renewal Fund)
Painting and Coating Digester Lids and Diversion Structure - \$560,000 – (Renewal Fund)
Effluent Pump Replacement - \$440,000 – (Replacement Fund)
Vactor Replacement - \$425,000 – (Operating Fund)
Clarifier Renewal – \$320,000 – (Renewal fund)
Sewer Cleaning and Rating - \$300,000 - (Renewal Fund)
Digester Complex Roof Rehab – \$287,000 - (Renewal Fund)
Concrete Rehab primary area - \$250,000 – (Renewal Fund)
West Primary Redesign - \$225,000 – (Replacement Fund)
Road Work - \$ 200,000 - (Renewal Fund)

Cost Savings and Management Efficiencies

The Sanitary District strives to maintain the most efficient and effective use of resources provided by the tax payers and facility users through property taxes and fees and charges. The District has completed several energy reduction projects in the last few years and negotiated lower electric rates resulting in a 15% reduction in budgeted electric costs since 2013.

The Executive Director and Director of Administration positions were merged and a new human resources position was created for the 2016 budget. This will result in an annual savings of over \$100,000. .

The District's asset management plan is continuing to be developed to maximize the useful life of major assets. The District is continually reviewing preventative maintenance work orders to maintain the optimum level of preventative to corrective work.

Personnel Services Expenses

These expenses are related to the cost of staffing the District and include wages and benefits. The overall expense is expected to decrease from the 2015 projected year end.

The chart below shows the District's full time employees by department. Total staffing levels are projected to increase from 2015. Two additional positions are budgeted to be hired including an HR specialist and a Maintenance Supervisor. The budget also includes the flexibility to add one additional position based on an evaluation of the operational needs of the District that is not included in the chart. The other change is a transfer from the maintenance department to the engineering department.

Number of Full Time Positions by Department

	2016	2015	2014	2013	2012	2011	2010
Administration	6	5	6	6	8	8	9
MIS	2	2	2	1	1	1	1
Engineering	4	3	3	3	3	3	3
Laboratory	5	5	6	5	5	5	5
Plant Maintenance	15	14	17	16	14	13	15
Collection System	4	5	6	6	6	6	6
Operations	10	10	10	11	13	13	13
PreTreatment	2	2	2	2	2	2	2
I&C	7	7	5	5	6	6	6
Total	55	53	57	55	58	57	60

Salaries

The budgeted wage increases for current union employees is specified in the current contract at 2.0% for 2016. A group of current non-union employees has petitioned to join the union. If their petition is successful the District will negotiate wage amounts with the authorized representative. The budgeted increases for non-union employees were calculated using a cost of living rate of 0.7%. Supervisory employees are also eligible for additional wages based on experience and a non-compounding performance incentive. The performance incentive is awarded for the District as a whole achieving several District-wide and departmental specific performance benchmarks. The performance incentive is a percentage of salary that decreases as the salary amount increases. For 2015 the proposed performance incentive begins at 3.5% for annual wages below \$40,000 and decreases by 0.25% for each \$10,000 increase in wages until the incentive reaches 2.5% for wages over \$70,000. Overall the budget for wages is expected to decrease by (8%) compared to the FY 2015 budget because of the retirement of five highly compensated employees.

Overtime

Overtime for FY 2015 is projected to be over budget by \$50,000. The main reason for the difference is additional construction observation and additional operation hours required for rain events. The District has taken several steps to reduce the amount of overtime including changing contractor observation procedures. Overtime is anticipated to remain at a higher than desired level in 2016 because of anticipated FMLA leave for at least two employees.

IMRF

The overall IMRF expense is budgeted to remain steady at about \$1.025 million including \$500,000 to rebuild the District's employer reserve following the high number of recent retirements. The mandatory employer contribution rate for 2016 is projected to remain stable at 14.4%.

Health Insurance

The budget for health insurance expense is increasing by about \$75,000 or 9.2%. The budget reflects the employee contribution of 17% of the premium for all plan types.

Unemployment

The District does not pay for unemployment insurance based on current payroll, but is responsible for actual claims. No claims are anticipated for 2016.

Final
MAJOR FUND CATEGORIES

GENERAL FUND

The General Fund is used to account for the daily operations of the District. Revenue sources include: Property Taxes, User Fees, Replacement Taxes, Interest, Pump Station Maintenance Fees, Waste Hauler Fees and Transfers from other funds.

CAPITAL BOND FUND

This fund is used to account for expenditures funded with revenue from issuing bonds. Revenue source is debt issuance.

CAPITAL CONTINGENCY FUND

This fund is used to account for emergency and unanticipated capital repair or replacement expenditures. Revenue sources include: User Fees and Interest.

PUBLIC BENEFIT

Expenditures in this fund are restricted by state statute for capital expenditures that benefit all residents of the district. Revenue sources include: Property Taxes, User Fees, Replacement Taxes and Interest.

REPLACEMENT FUND

This fund is restricted by the IEPA for the replacement of equipment acquired through the Federal Grants program. Revenue sources include: User Fees and Interest.

RENEWAL FUND

This is a fund restricted by the Sanitary District for capital expenditures that extend the useful life of facilities and equipment. Any funds not allocated for projects at the end of the fiscal year are transferred to the Replacement Fund. Revenue sources include: User Fees and transfers from the General Fund.

ANNEXATION FUND

Expenditures in this fund are restricted by the Sanitary District for capital expenditures that benefit all residents of the district. Revenue sources include: Annexation Fees and Interest.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Revenue sources include: Property Taxes, User Fees and payments from Municipalities.

CONSTRUCTION PROJECT FUND

This fund is required by the IEPA for payment of expenditures incurred during the completion of revolving loan fund projects. Revenue sources include: Illinois loan funds and User charges.

Final
BUDGET SUMMARY

The proposed budget for FY 2016 operating funds are decreasing by (1)% to \$12,080,000. The capital project and debt service funds are decreasing by (49) % to \$14,767,900. The total budget for FY 2016 is decreasing (35)% to \$26,848,000.

The totals for each fund are as follows:

<u>FUND</u>	<u>BUDGET FY 2015</u>	<u>PROPOSED BUDGET FY 2016</u>	<u>PERCENT CHANGE</u>
General	\$12,233,600	\$12,080,000	(1)%
IMRF	526,350	518,500	(1)%
Water Quality	6,000	500	(92)%
Transfers	<u>(532,350)</u>	<u>(519,000)</u>	(2)%
Total Operating Funds	12,233,600	12,080,000	(1)%
Capital Contingency	24,130	100,000	314%
Capital Bonds	3,886,662	1,565,000	(95)%
Public Benefit	265,000	273,000	3.0%
Annexation	150,000	10,000	(93)%
Replacement	3,317,800	2,548,300	(23)%
Renewal	3,316,400	3,583,500	8%
Construction Projects	15,053,654	3,580,500	(76)%
Debt Service	<u>3,107,516</u>	<u>3,107,600</u>	0%
Total Bond & Capital	29,115,148	14,767,900	(49)%
Grand Total	<u>\$41,352,161</u>	<u>\$26,848,000</u>	(35)%

Final
BUDGET DETAIL

The following pages have much more detailed information about the budget and include:

Budget Summary – All Funds

This is a one page summary of the entire budget that shows two years of actual history, the current budget and projected year end. The highlighted column is the proposed budget for next year. The last three columns show variances from the projected year end and the current budget.

General Fund Expense by Department

This chart and graph shows how the budgeted resources are distributed by department. There are two new line items this year to show how much is budgeted for Collection System Maintenance and Safety. These two amounts have been combined in other departments in the past. The amounts listed for each department include operating and capital expenses budgeted in the general fund.

Budget Expenses by Source

This chart and graph show how the budget allocates resources by source. The District is entering a period when aging assets are in need of renewal and replacement. This is demonstrated by the large percentage of the budget allocated for Capital Projects. Because the Sanitary District is primarily a service organization, the next largest source is personnel services.

Budget Operating Revenue by Source

This chart and graph shows how District's operating revenue is generated. User fees are by far the largest source of revenue and generate about 70 percent of the total revenue. Industrial user fees are a key component of the District's total revenue and account for 50 percent of total revenue.

Proposed Budget by Fund

This is the line item budget and shows how the District accounts for all revenue and expenses. The format is similar to the Budget Summary with two years of actual history, the current budget and projected year end. The highlighted column is the proposed budget for next year. However, this report only includes one column of variance from the current year projected year end.

CONCLUSION

This budget provides the resources required to continue renewing and replacing aging infrastructure while the Sanitary District of Decatur's fulfills its mission to provide quality and safe wastewater treatment services for the residents of the Sanitary District during the 2016 Fiscal Year.

Respectfully submitted,

Sanitary District of Decatur Staff

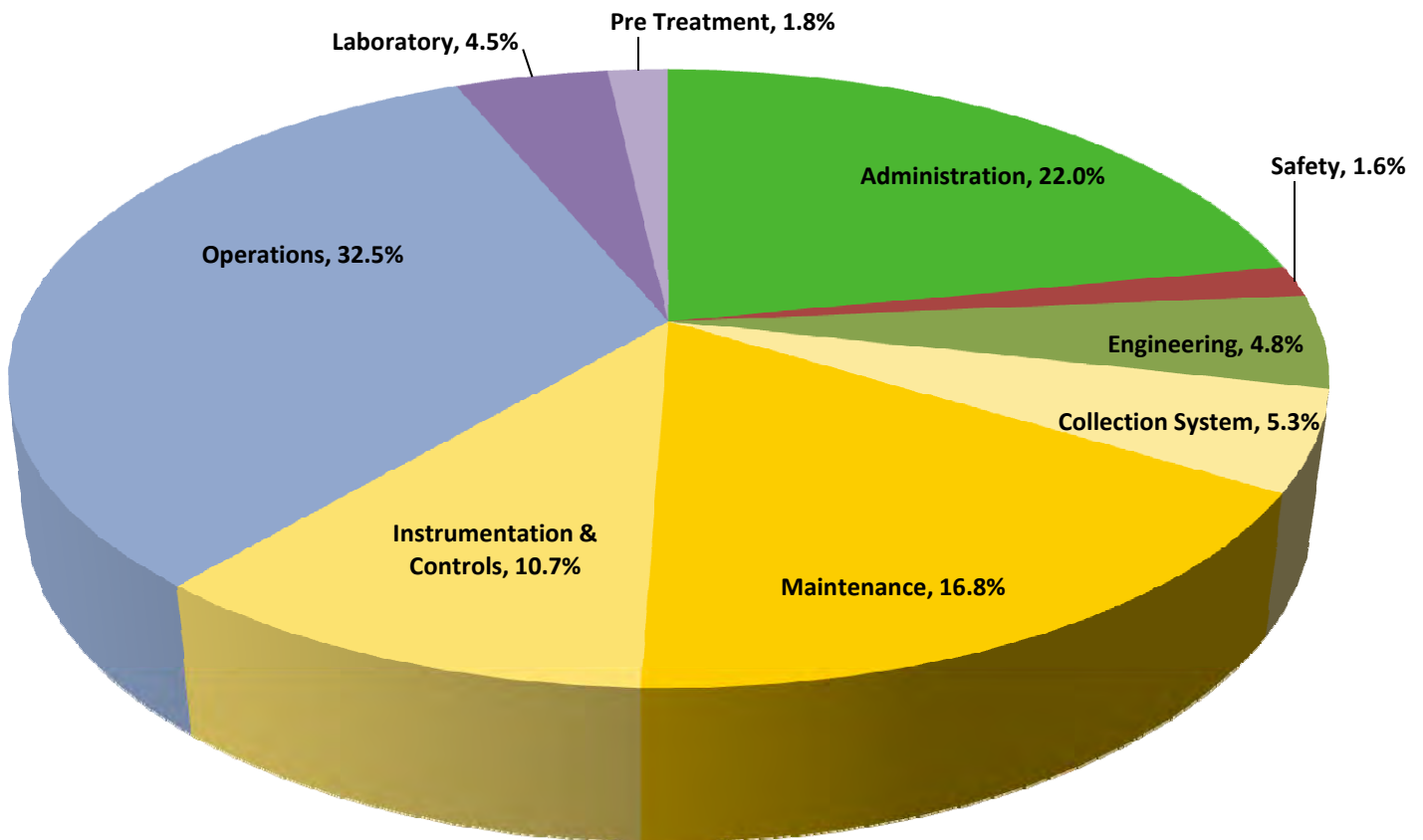
Sanitary District of Decatur 2016-2017 Budget Summary - All Funds

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected Year End	FY 2016 Proposed Budget	Change Budget to Budget		
						FY 2016 Budget to FY 2015 PYE	Amount	Percent
REVENUE								
Operating Revenue								
Property Tax	3,248,605	3,388,818	3,576,993	3,509,963	3,487,100	(22,863)	(89,893)	-3%
Penalties	60,000	86,000	30,000	130,587	30,000	(100,587)	0	0%
Industrial User Charge	8,092,274	8,656,942	9,454,398	9,570,137	9,956,000	385,863	501,602	5%
User Charge	3,788,247	3,915,659	4,297,840	4,193,208	4,525,800	332,592	227,960	5%
High Strength User Charge	166,309	0	0	0	0	0	0	
Replacement Tax	403,079	393,277	167,500	320,787	237,500	(83,287)	70,000	42%
Operations of Pump Station	97,105	98,870	105,000	103,378	108,000	4,622	3,000	3%
Interest Income	(117,524)	65,084	204,293	135,837	176,100	40,263	(28,193)	-14%
Other Income	497,407	534,447	82,000	157,727	162,000	4,273	80,000	98%
Waste Hauler Manifest Revenue	63,439	72,188	60,000	73,310	67,000	(6,310)	7,000	12%
Sewer Permit Income	51,262	65,473	55,000	126,129	110,000	(16,129)	55,000	
Total Operating Revenue	16,350,203	17,276,757	18,033,024	18,321,063	18,859,500	538,437	826,475	5%
Grant Revenue	413,470	47,052		141,156				
Loan Revenue	6,998,956	4,945,614	20,057,054	11,604,247	4,980,500	(6,623,747)	(15,076,554)	-75%
Debt Service Payments from Others	774,513	512,270	286,922	318,045	299,000	(19,045)	12,078	4%
Total Other Revenue	8,186,938	5,504,936	20,343,976	12,063,448	5,279,500	(6,642,792)	(15,064,476)	-74%
Total Revenue	24,537,141	22,781,693	38,377,000	30,384,511	24,139,000	(6,104,355)	(14,238,000)	-37%
EXPENSE								
Operating Expense								
Personnel Services Expense	6,007,415	5,842,775	6,528,850	5,983,807	6,157,300	173,493	(371,550)	-6%
Operating Services Expense	1,222,926	1,348,022	1,539,250	1,280,635	1,552,000	271,365	12,750	1%
Outside Services Expense	2,023,036	1,983,673	2,174,600	1,958,953	2,176,000	217,047	1,400	0%
Administration Expense	1,151,380	1,251,322	1,812,650	1,140,591	1,509,700	369,109	(302,950)	-17%
Total Operating Expense	10,404,757	10,425,791	12,055,350	10,363,986	11,395,000	1,031,014	(660,350)	-5%
Capital and Debt Service Expense								
Capital Expense	5,155,422	6,710,607	26,151,134	14,947,401	12,345,300	(2,602,101)	(13,805,834)	-53%
Debt Service Expense	7,332,308	2,681,475	3,107,516	2,978,387	3,107,700	129,313	184	0%
Total Capital and Debt	12,487,730	9,392,083	29,258,650	17,925,788	15,453,000	(2,472,788)	(13,805,650)	-47%
Total Expense	22,892,487	19,817,874	41,314,000	28,289,774	26,848,000	(1,441,775)	(14,466,000)	-35%
Revenue in Excess of Expenditures		2,963,820	(2,937,000)	2,094,736	(2,709,000)	(4,662,580)	228,000	

Sanitary District of Decatur

2016-2017 General Fund Expense by Department

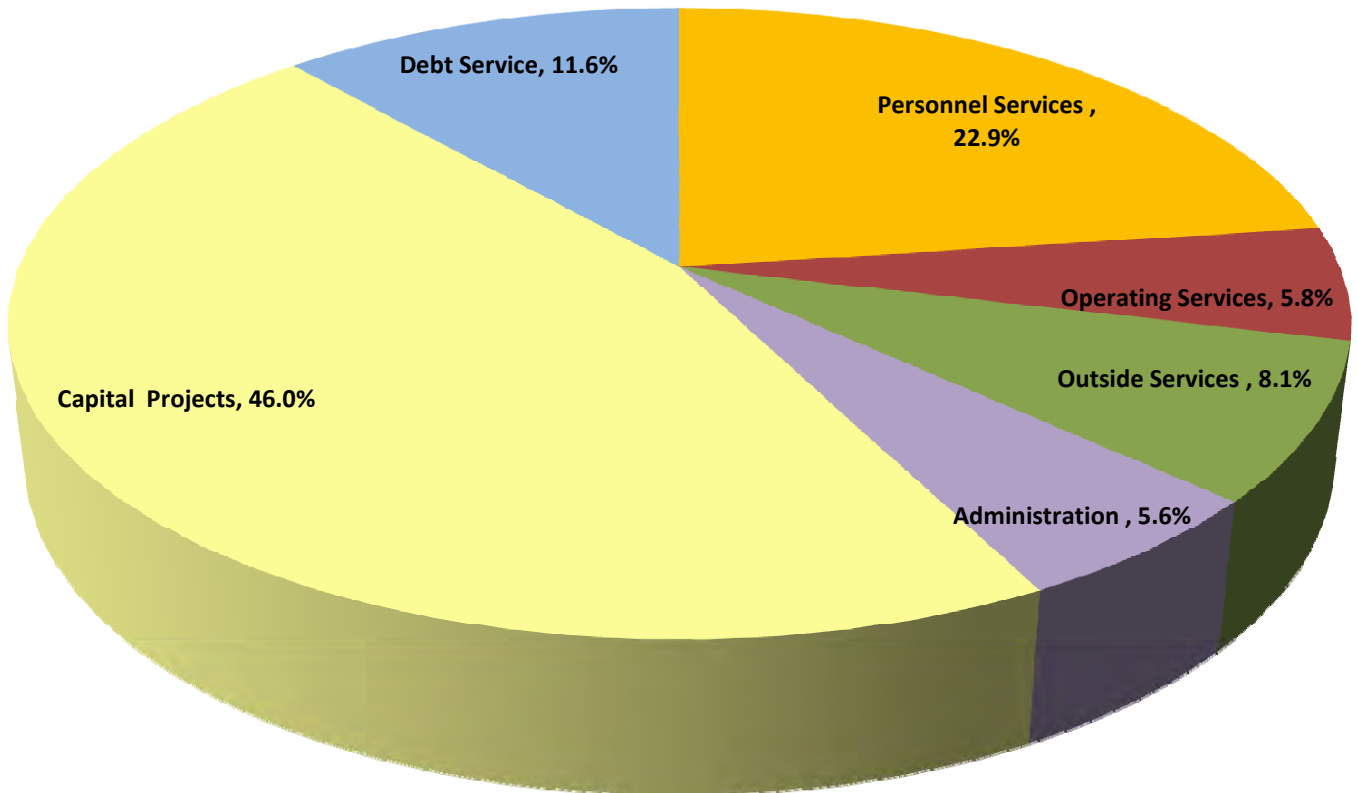
General Fund	15/16 Budget	Percent of Total	16/17 Budget	Percent of Total	Change in Budget
Administration	2,670,125	21.9%	2,654,553	22.0%	(15,571)
Safety			196,324	1.6%	196,324
Engineering	568,607	4.7%	585,502	4.8%	16,895
Collection System			637,465	5.3%	637,465
Maintenance	2,957,372	24.2%	2,032,015	16.8%	(925,357)
Instrumentation & Controls	1,164,111	9.5%	1,291,902	10.7%	127,792
Operations	3,996,973	32.7%	3,926,236	32.5%	(70,737)
Laboratory	665,368	5.4%	543,268	4.5%	(122,101)
Pre Treatment	196,661	1.6%	212,279	1.8%	15,618
Total General Fund	12,219,217	100.0%	12,079,544	100.0%	(139,673)



Sanitary District of Decatur

2016-2017 Total Expense by Source

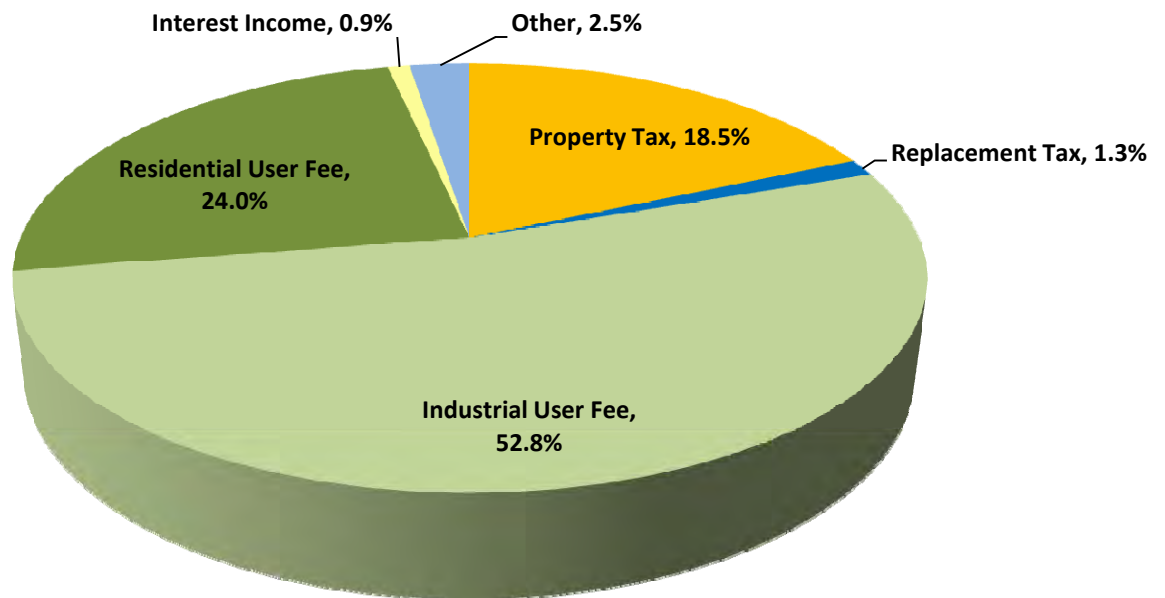
	15/16 Budget	Percent of Total	16/17 Budget	Percent of Total	Change in Budget
Personnel Services	6,528,850	15.8%	6,157,300	22.9%	(371,550)
Operating Services	1,539,250	3.7%	1,552,000	5.8%	12,750
Outside Services	2,174,600	5.3%	2,176,000	8.1%	1,400
Administration	1,812,650	4.4%	1,509,700	5.6%	(302,950)
Capital Projects	26,151,134	63.3%	12,345,300	46.0%	(13,805,834)
Debt Service	3,107,516	7.5%	3,107,700	11.6%	184
Total	41,314,000	100.0%	26,848,000	100.0%	(14,466,000)



Sanitary District of Decatur

2016-2017 Budget Operating Revenue by Source

	15/16 Budget	Percent of Total	16/17 Budget	Percent of Total	Change in Budget
Property Tax	3,576,993	19.8%	3,487,100	18.5%	(89,893)
Replacement Tax	167,500	0.9%	237,500	1.3%	70,000
Industrial User Fee	9,454,398	52.4%	9,956,000	52.8%	501,602
Residential User Fee	4,297,840	23.8%	4,525,800	24.0%	227,960
Interest Income	204,293	1.1%	176,100	0.9%	(28,193)
Other	332,000	1.8%	477,000	2.5%	145,000
Total	18,033,024	100.0%	18,859,500	100.0%	826,475



Sanitary District of Decatur

2016 - 2017 Proposed Budget By Fund

Updated March 14, 2016

GENERAL FUND

Account	Description	14/15 Budget	15/16 Budget	Actual as of 1/31	Projected Year End	Proposed 16/17 Budget	Change Budget to Budget		
							16-17 Budget to PYE	Amount	Percent
Revenue									
402001	Property Tax	573,000	573,000	565,800	565,036	554,000	(11,036)	(19,000)	-3%
402002	Penalties	25,000	30,000	89,587	130,587	30,000	(100,587)	0	0%
402003	Industrial User Charge	6,703,630	6,878,990	5,895,706	7,422,375	7,070,000	(352,376)	191,010	3%
402005	User Charge	3,541,870	3,166,460	2,374,167	3,281,001	3,255,000	(26,001)	88,540	3%
402011	Replacement Tax	275,000	130,000	206,956	283,048	200,000	(83,048)	70,000	54%
402015	Operations of Pump Station	98,000	105,000	77,432	103,378	108,000	4,622	3,000	3%
402019	Interest Income	30,000	19,200	12	16	5,000	4,984	(14,200)	-74%
402025	Other Income	76,150	82,000	102,293	147,309	162,000	14,691	80,000	98%
402027	Waste Hauler Manifest Revenue	50,000	60,000	58,892	73,310	67,000	(6,310)	7,000	12%
402028	Sewer Permit Income	50,000	55,000	93,680	126,129	110,000	(16,129)	55,000	100%
	IMRF Transfer	476,350	526,350	0	0	518,500	518,500	(7,850)	-1%
	Water Quality Transfer	6,000	6,000	0	0	500	500	(5,500)	-92%
	Total General Fund Revenue	11,905,000	11,632,000	9,464,525	12,132,190	12,080,000	(52,190)	448,000	4%
Personnel Services Expense									
501010	Salaries	3,815,302	3,947,057	2,824,694	3,730,160	3,617,800	(112,361)	(329,257)	-8.3%
501020	Overtime	103,830	100,816	134,404	160,000	113,000	(47,000)	12,184	12%
501030	FICA	242,986	250,968	174,331	241,190	231,300	(9,890)	(19,669)	-8%
501040	IMRF	1,129,068	1,140,471	468,813	781,511	1,019,000	237,489	(121,471)	-11%
501050	Health - Medical - Life	795,961	817,888	592,242	793,932	894,000	100,068	76,112	9%
501060	Temporary Help	4,000	0	0	0	5,000	5,000	5,000	
501070	Phy Exam - Pre-employment - Drug Test	1,885	3,000	4,944	5,749	3,000	(2,749)	0	0%
501080	Workers Comp Insurance	69,365	69,794	54,423	59,509	68,100	8,591	(1,695)	-2%
501090	Unemployment	0	7,000	6,465	6,465	0	(6,465)	(7,000)	-100%
501100	Post Employment Health Plan	155,727	133,160	114,852	148,883	152,000	3,118	18,840	14%
501113	Medicare	56,827	58,695	40,921	56,407	54,100	(2,307)	(4,596)	-8%
	Total Personnel Services	6,374,952	6,528,850	4,416,088	5,983,807	6,157,300	173,493	(371,550)	-6%

Change Budget to
Budget

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Amount	Percent
Operating Services Expense									
502010	Polymer	35,000	39,500	17,215	25,802	60,000	34,198	20,500	52%
502041	Plant Chemicals	125,000	140,000	117,436	121,130	150,000	28,870	10,000	7%
502050	Vehicle Supplies	10,500	9,500	7,164	10,309	10,500	191	1,000	11%
502061	Pipe and Pipe Supplies	40,000	35,000	16,165	24,287	45,000	20,713	10,000	29%
502062	Electrical Supplies	105,000	120,000	105,942	132,075	125,000	(7,075)	5,000	4%
502063	Construction Supplies	10,000	9,000	12,320	12,676	9,000	(3,676)	0	0%
502064	Telephone and Radio Supplies	2,000	2,000	5,290	6,491	1,000	(5,491)	(1,000)	-50%
502065	Hand Tools	14,700	28,500	13,103	22,691	21,000	(1,691)	(7,500)	-26%
502066	Instrumentation Supplies	35,000	51,000	40,424	63,388	50,000	(13,388)	(1,000)	-2%
502067	Personal Supplies	17,000	21,300	6,966	8,417	24,500	16,083	3,200	15%
502068	Mechanical Supplies	163,000	171,500	138,930	232,315	188,500	(43,815)	17,000	10%
502069	Maintenance - Building & Ground	5,000	10,000	14,267	15,295	10,000	(5,295)	0	0%
502071	Safety Incentive Program	6,050	6,050	7,063	7,063	6,100	(963)	50	1%
502072	Safety Equipment Maintenance	7,750	8,250	6,347	7,429	8,250	821	0	0%
502073	Safety Supplies and Materials	25,785	26,000	29,840	39,627	28,000	(11,627)	2,000	8%
502074	Safety Training Materials	2,300	2,300	2,188	3,000	1,150	(1,850)	(1,150)	-50%
502080	Janitorial Supplies	8,000	7,500	4,625	6,619	7,500	881	0	0%
502100	Laboratory Supplies	41,024	41,000	32,212	44,977	45,000	23	4,000	10%
502110	Engineering & Drafting Supplies	1,000	1,000	287	287	500	213	(500)	-50%
502140	Fuels and Lubricants	241,000	215,350	82,806	91,682	166,900	75,218	(48,450)	-22%
502150	Grounds Keeping Supplies	25,000	43,000	16,745	20,940	43,000	22,060	0	0%
502160	Paint & Painting Supplies	30,000	32,500	11,742	22,347	30,000	7,653	(2,500)	-8%
502170	Odor Control Chemicals	81,000	76,000	49,637	49,659	75,600	25,941	(400)	-1%
502180	Operating Supplies	9,250	10,000	3,131	4,446	10,000	5,554	0	0%
502190	Disinfection Supplies	223,628	215,000	159,717	156,631	210,000	53,369	(5,000)	-2%
502800	Co-Generation system Maintenance	5,000	0	0	0	0	0	0	
502810	Pump Station Maintenance	103,000	108,000	47,012	70,254	113,000	42,746	5,000	5%
502820	Interceptor & Force main Maintenance	45,000	45,000	10,379	46,247	45,000	(1,247)	0	0%
502830	CSO Facility Maintenance	55,000	65,000	8,163	34,553	67,500	32,947	2,500	4%
Total Operating Services		1,471,987	1,539,250	967,114	1,280,635	1,552,000	271,365	12,750	1%

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Change Budget to Budget	
								Amount	Percent
<u>Outside Services Expense</u>									
503010	Natural Gas	60,000	60,000	32,590	71,367	60,000	(11,367)	0	0%
503040	Electricity - Plant	875,000	885,000	660,973	797,877	870,000	72,123	(15,000)	-2%
503041	Electricity - Pump Station	230,000	200,000	135,900	200,871	200,000	(871)	0	0%
503050	Water - Plant	25,775	30,800	17,631	23,537	31,200	7,663	400	1%
503051	Water - Pump Stations	2,800	3,400	2,936	2,956	4,500	1,544	1,100	32%
503060	Maintenance - Bldg & Grounds	10,000	10,000	2,454	2,454	6,000	3,546	(4,000)	-40%
503070	Outside Laboratory Services	18,900	19,900	15,156	18,728	20,300	1,572	400	2%
503080	Refuse & Grit	33,000	34,000	30,927	49,279	41,000	(8,279)	7,000	21%
503091	Electrical Maintenance	33,500	15,000	36,149	41,377	15,000	(26,377)	0	0%
503092	Instrumentation Maintenance	6,000	6,000	5,158	5,158	6,000	842	0	0%
503093	Mechanical Maintenance	159,000	142,500	78,482	101,189	141,000	39,811	(1,500)	-1%
503094	Telephone & Radio R&M	1,500	1,500	0	0	1,500	1,500	0	0%
503095	Vehicle - Outside Services	34,000	31,000	19,417	24,127	30,500	6,373	(500)	-2%
503096	Janitorial Services	40,000	40,000	28,866	42,431	40,000	(2,431)	0	0%
503111	Land Application Contract	700,000	601,000	487,061	488,268	589,000	100,732	(12,000)	-2%
503113	Land Application - Equip Maintenance	74,500	74,500	59,880	73,653	87,000	13,347	12,500	17%
503120	Rental Equipment	31,500	20,000	9,544	15,681	33,000	17,319	13,000	65%
	Total Outside Services	2,335,475	2,174,600	1,623,124	1,958,953	2,176,000	217,047	1,400	0%
<u>Administration Expense</u>									
504010	Postage	4,100	4,000	2,437	3,189	4,000	811	0	0%
504020	Telephone & Pagers	36,785	44,820	27,465	39,671	43,200	3,529	(1,620)	-4%
504030	Office Supplies	4,700	4,100	3,130	3,897	4,050	153	(50)	-1%
504041	Data Processing Supplies	11,250	11,250	12,658	19,853	9,950	(9,903)	(1,300)	-12%
504042	Data Processing Maintenance	53,300	61,200	46,124	67,115	65,750	(1,365)	4,550	7%
504043	Data Processing Software	45,000	71,700	675	2,046	46,500	44,454	(25,200)	-35%
504044	Data Processing Programming	75,000	44,000	15,697	20,021	50,000	29,979	6,000	14%
504060	Printing and Reproduction	16,700	10,500	3,423	6,333	10,000	3,667	(500)	-5%
504070	Advertising	4,800	7,500	2,956	3,401	7,200	3,799	(300)	-4%
504080	Office Equipment Maintenance	150	150	462	462	150	(312)	0	0%
504091	Transportation	16,990	15,050	2,258	4,588	12,450	7,862	(2,600)	-17%
504092	Lodging	23,930	29,015	13,074	19,417	30,150	10,733	1,135	4%
504093	Meals	13,490	14,920	6,124	8,282	18,500	10,218	3,580	24%
504101	Training - Education - Tuition	48,820	24,947	22,845	22,845	9,750	(13,095)	(15,197)	-61%
504102	Training - Education - Registration	70,540	62,903	27,386	37,090	62,700	25,610	(203)	0%
504103	Training - Education - Material	10,000	4,000	0	0	2,600	2,600	(1,400)	-35%
504110	Membership Fees	34,985	37,495	31,849	33,744	37,900	4,157	405	1%
504120	Books-Periodicals - Subscriptions	13,225	10,450	2,218	3,050	6,300	3,250	(4,150)	-40%
504130	Insurance	176,000	167,000	129,009	129,679	172,000	42,321	5,000	3%

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Change Budget to Budget	
								Amount	Percent
Administration Expense - Continued									
504140	Judgments - Claims - Fines	1,000	1,000	0	0	1,000	1,000	0	0%
504160	Appraisers Fees	25,000	25,000	0	0	50,000	50,000	25,000	100%
504170	Easement Costs	1,000	0	252	252	500	248	500	
504180	Professional & Consultants	561,500	509,000	154,337	260,184	208,000	(52,184)	(301,000)	-59%
504190	Annexation Costs	0	0	40	87	0	(87)	0	
504200	Legal	115,000	111,000	31,781	43,721	110,000	66,279	(1,000)	-1%
504210	Audit	30,000	27,400	27,400	27,400	28,300	900	900	3%
504220	Bank Charges	3,000	500	24	33	500	467	0	0%
504221	EPA Fees	72,500	72,500	72,500	72,500	72,500	0	0	0%
504231	User Charge Billing	252,080	300,000	223,229	298,289	312,500	14,211	12,500	4%
504232	User Charge Refund	1,500	1,000		0	500	500	(500)	-50%
504233	User Charge Collection	750	750		0	500	500	(250)	-33%
504260	Bargaining Agreement	20,500	10,000	1,395	4,785	10,000	5,215	0	0%
504270	Contingencies	254,000	115,000	1,645	2,352	107,000	104,648	(8,000)	-7%
504280	Research	10,000	10,000		0	10,000	10,000	0	0%
504840	Pre-Treatment Supplies	4,000	4,500	4,450	6,306	5,250	(1,056)	750	17%
	Total Administration Expense	2,011,595	1,812,650	866,842	1,140,591	1,509,700	369,109	(302,950)	-17%
	Total Operating Expense	12,194,009	12,055,350	7,873,168	10,363,986	11,395,000	1,031,014	(660,350)	-5%
Capital Expense									
505010	Computer Equipment	82,500	103,500	18,660	19,710	162,000	142,290	58,500	57%
505020	Buildings	30,000	0	3,759	0	0	0	0	
505030	Process Equipment	75,000	0	0	0	50,000	50,000	50,000	
505040	Auxiliary Equipment	10,000	35,000	0	6,184	13,000	6,816	(22,000)	-63%
505050	Motor Vehicles	217,000	0	0	0	425,000	425,000	425,000	
505071	Instruments & Apparatus - Lab	11,500	11,000	9,923	9,923	0	(9,923)	(11,000)	-100%
505080	Furniture & Fixtures	3,500	8,750	3,589	3,589	5,000	1,411	(3,750)	-43%
505090	Office Equipment	2,000	0	0	0	0	0	0	
505100	Pre-Treatment Equipment	20,000	0	0	0	0	0	0	
505120	Safety Equipment	27,250	20,000	9,981	16,720	30,000	13,280	10,000	50%
	Total Capital	478,750	178,250	45,914	56,127	685,000	628,873	506,750	284%
	Total Revenue	11,905,000	11,632,000	9,464,525	12,132,190	12,080,000	(52,190)	448,000	4%
	Total Expense	12,672,759	12,233,600	7,919,082	10,420,113	12,080,000	1,659,887	(153,600)	-1%
	Revenue in Excess Of Expenditures	(767,759)	(601,600)	1,545,443	1,712,077	0	(1,712,077)	601,601	-100%

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Change Budget to	
								Amount	Percent
CAPITAL CONTINGENCY FUND									
Revenue									
402003	Industrial User Charge	0	0			0	0	0	
402005	User Charge	0	0			0	0	0	
402019	Interest Income	34,370	22,500	13,671	16,125	23,300	7,175	800	4%
402021	Other Income- Levee Loan	76,630	76,630	38,315	76,630	76,700	70	70	0%
	Total Revenue	111,000	99,130	51,986	92,755	100,000	7,245	870	1%
Capital Expense									
500010	Miscellaneous Repairs	100,000	24,130	0	0	100,000	100,000	75,870	314%
	Total Capital Contingency	100,000	24,130	0	0	100,000	100,000	75,870	314%
	Revenue in Excess Of Expenditures	11,000	75,000	51,986	92,755	0	(92,755)	(75,000)	-100%
CAPITAL BOND FUND									
Revenue									
402007	Grant Revenue	0	0			0	0	0	
402010	Bond Revenue	2,000,000	3,891,500	1,391,500	1,391,500	1,400,000	8,500	(2,491,500)	-64%
	Total Revenue	2,000,000	3,891,500	1,391,500	1,391,500	1,400,000	8,500	(2,491,500)	-64%
Capital Expense									
506020	Bond Fees	21,500	21,500			20,000	20,000	(1,500)	-7%
506021	Spring Creek Bridge Replacement	55,600	0	15,538	15,538	0	(15,538)	0	
506023	Gas Co- Generation Replacement	0	0			0	0	0	
506025	2012 Energy Efficiency Program	0	0			0	0	0	
	Hickory Point Pump Station					1,380,000			
	Aeration Diffusers	1,978,500	1,886,600	652,087	1,012,148	165,000	(847,148)	(1,721,600)	-91%
	S Sludge Lagoon Restoration Ph 3	0	1,978,500	38,322	0	0		(1,978,500)	-100%
	Total Capital Bond	2,055,600	3,886,600	705,946	1,027,686	1,565,000	(842,686)	(3,701,600)	-95%
	Revenue in Excess Of Expenditures	(55,600)	4,900	685,554	363,814	(165,000)	851,186	(169,900)	-3467%
IMRF FUND									
Revenue									
402001	Property Tax	467,350	517,350	513,430	512,737	509,500	(3,237)	(7,850)	-2%
402011	Replacement Tax	9,000	9,000	9,005	9,005	9,000	(5)	0	0%
	Total Revenue	476,350	526,350	522,435	521,742	518,500	(3,242)	(7,850)	-1%
Transfer Expense									
507010	IMRF - District	476,350	526,350	263,175	521,742	518,500	(3,242)	(7,850)	-1%
	Total IMRF Fund	476,350	526,350	263,175	521,742	518,500	(3,242)	(7,850)	-1%
	Revenue in Excess Of Expenditures	0	0	259,260	(0)	0	0	0	

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Change Budget to Budget	
								Amount	Percent
PUBLIC BENEFIT FUND									
Revenue									
402001	Property Tax	237,000	237,000	234,065	233,749	245,000	11,251	8,000	3%
402011	Replacement Tax	28,000	28,000	28,082	28,082	28,000	(82)	0	0%
	Total Revenue	265,000	265,000	262,147	261,831	273,000	11,169	8,000	3%
Capital Expense									
501006	Tuck Pointing	0	0			0	0	0	
501007	Fire Suppressant System	0	0			0	0	0	
501011	Inventory Area	0	25,000	0	0	0	0	(25,000)	-100%
501012	Solids Handle Plan	0	0			0	0	0	
	Dewatering Wells						0	0	
501016	Miscellaneous Projects	250,000	240,000	22,681	62,641	273,000	210,359	33,000	14%
501017	Roads & Parking Lots	0	0			0	0	0	
501004	Roof Repairs	0	0			0	0	0	
	Total Public Benefit	250,000	265,000	22,681	62,641	273,000	210,359	8,000	3%
	Revenue in Excess Of Expenditures	15,000	0	239,466	199,190	0	(199,190)	0	
WATER QUALITY FUND									
Revenue									
402001	Property Tax	5,500	5,500	5,442	5,434	0	(5,434)	(5,500)	-100%
402011	Replacement Tax	500	500	652	652	500	(152)	0	0%
	Total Revenue	6,000	6,000	6,094	6,086	500	(5,586)	(5,500)	-92%
Transfer Expense									
509010	Transfer to Hypochlorite - General	6,000	6,000	3,000	6,086	500	(5,586)	(5,500)	-92%
	Total Water Quality	6,000	6,000	3,000	6,086	500	(5,586)	(5,500)	-92%
	Revenue in Excess Of Expenditures	0	0	3,094	0	0	(0)	0	
ANNEXATION FUND									
Revenue									
402019	Interest Income	16,000	10,300	6,048	7,127	10,000	2,873	(300)	-3%
402020	Annexation Income	0	0	7,990	10,418	0	(10,418)	0	
	Total Revenue	16,000	10,300	14,038	17,545	10,000	(7,545)	(300)	-3%
Capital Expense									
501200	Annexation Costs	0	0			0	0	0	
501201	Miscellaneous	0	150,000	0	0	10,000	10,000	(140,000)	-93%
	Total Annexation	0	150,000	0	0	10,000	10,000	(140,000)	-93%
	Revenue in Excess Of Expenditures	16,000	(139,700)	14,038	17,545	0	(17,545)	139,700	-100%

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Change Budget to Budget	
								Amount	Percent
REPLACEMENT FUND 11-01									
Revenue									
402003	Industrial User Charge	812,691	490,287	465,091	700,000	700,000	0	209,713	43%
402005	User Charge	225,959	205,713	213,575	300,000	300,000	0	94,287	46%
402007	Grant Revenue	0	0		141,156	0		0	
402022	Other Income- S Sludge Lagoon Loan	297,350	297,341	148,671	297,341	366,500	69,159	69,159	23%
402019	Interest Income	214,000	137,459	86,892	102,834	137,800	34,966	341	0%
	Total Revenue	1,550,001	1,130,800	914,229	1,541,331	1,504,300	104,125	373,500	33%
Capital Expense									
501111	Miscellaneous	45,000	285,000	17,380	24,814	122,000	97,186	(163,000)	-57%
501116	Blower Replacement	0	0			0		0	
501172	Sludge Lagoon	712,000	0	7,884	71,421	1,000,000	928,579	1,000,000	
501122	Facility Plans / Design	0	0			225,000	225,000	225,000	
501123	Digester Mixers (2)	0	0			0	0	0	
501124	Clarifier Replacement	0	0			0	0	0	
501125	East Side Booster	0	0			0	0	0	
501126	Pump Replacement	452,000	364,800	18,197	35,500	558,300		193,500	53%
501127	Valve Replacement	170,000	160,000			160,000		0	0%
501128	Electric and Control Replacement	568,000	308,000	252,577	262,475	383,000	120,525	75,000	24%
501129	Hatch Replacement	50,000	100,000			100,000	100,000	0	0%
501130	Building Replacement	225,000	0	82,635	82,635	0	(82,635)	0	
501131	Ground Water system Replacement		2,100,000			0	0	(2,100,000)	
	Total Replacement	2,222,000	3,317,800	378,673	476,846	2,548,300	1,388,654	(769,500)	-23%
	Revenue in Excess Of Expenditures	(672,000)	(2,187,000)	535,556	1,064,485	(1,044,000)	(1,284,529)	1,143,000	-52%
RENEWAL FUND 11-13									
Revenue									
402003	Industrial User Charge	1,282,400	1,432,230	716,115	859,624	1,432,500	572,876	270	0%
402005	User Charge	556,600	651,170	325,585	368,410	651,000	282,590	(170)	0%
	Total Revenue	1,839,000	2,083,400	1,041,700	1,228,034	2,083,500	855,466	100	0%
Capital Expense									
501310	Manhole Rehabilitation	125,000	0		0	0	0	0	
501311	Facility Renewal	745,000	1,073,500	120,265	135,511	2,021,500	1,885,989	948,000	88%
501312	Clarifiers Renewal	890,000	600,000			320,000	320,000	(280,000)	-47%
501313	Water Tower Renewal	125,000	0			0	0	0	
501314	Equipment Renewal	179,000	622,900	84,967	93,152	132,000	38,848	(490,900)	-79%
501315	Collection System Renewal	650,000	1,020,000	911,570	991,370	1,110,000	118,630	90,000	9%
	Total Renewal	2,714,000	3,316,400	1,116,801	1,220,034	3,583,500	2,363,466	267,100	8%
	Revenue in Excess Of Expenditures	(875,000)	(1,233,000)	(75,101)	8,000	(1,500,000)	(1,508,000)	(267,000)	22%

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Change Budget to Budget	
								Amount	Percent
CONSTRUCTION FUND 14-01									
Revenue									
402003	Industrial User Charge	0	0			0	0	0	
402005	User Charge	0	0			0	0	0	
402007	Grant Revenue	0	0			0		0	
412169	State of Illinois - Argenta	312,880	0		310,955	0	(310,955)	0	
412170	State of Illinois - Trestle Repair	0	0			0	0	0	
412172	State of Illinois - Digester Mixing	6,956,119	3,412,257	1,473,237	1,803,968	0	(1,803,968)	(3,412,257)	-100%
412173	State of Illinois - Activated Sludge Thickenin	3,000,000	5,330,103	919,624	3,298,165	230,500			
412174	State of Illinois - Eastside Separation Rehab	2,250,000	2,250,000	1,821,382	2,129,329	0	(2,129,329)	(2,250,000)	
412175	State of Illinois - Odor Control Phase 2	226,000	5,093,194	1,702,522	2,670,330	1,350,000	(1,320,330)	(3,743,194)	
	State of Illinois - Hickory Point Pump Station		80,000			0	0	(80,000)	
	State of Illinois - 2016 Interceptor Rehab		0			2,000,000	2,000,000	2,000,000	
	Total Loans and Other Receipts	12,745,000	16,165,554	5,916,766	10,212,747	3,580,500	(3,564,583)	(7,485,451)	-46%
Capital Expense									
513462	Argenta Construction	0	0			0	0	0	
	Digester Mixing		0			0	0	0	
513521	Construction engineering	125,000	127,000	17,714	29,222	0	(29,222)	(127,000)	-100%
513522	Construction	6,000,000	2,700,212	1,820,438	2,660,036	0	(2,660,036)	(2,700,212)	-100%
	Activated Sludge Thickening		0			0	0	0	
513531	Construction engineering	125,000	238,960	93,080	99,076	0	(99,076)	(238,960)	
513532	Construction	2,775,000	4,790,503	2,513,726	4,377,794	230,500	(4,147,294)	(4,560,003)	
513536	Design Engineering	100,000	0	1,857	1,857	0	(1,857)	0	
	Eastside Separation Rehab		0		0	0	0	0	
	Construction engineering	225,000	0		0	0	0	0	
513542	Construction	2,000,000	2,250,000	1,922,206	2,129,329	0	(2,129,329)	(2,250,000)	-100%
	Design Engineering	25,000	0		0	0	0	0	
	Odor Control Phase 2		0		0	0	0	0	
513401	Construction engineering		237,057	77,005	97,851	50,000	(47,851)	(187,057)	-79%
513402	Construction		4,589,221	2,226,578	2,708,902	1,300,000	(1,408,902)	(3,289,221)	-72%
513407	Design Engineering	226,000	0		0	0	0	0	
	Hickory Point Pump Station		0		0	0	0	0	
513417	Design Engineering		80,000	49,726		0	0	(80,000)	-100%
	2016 Interceptor Rehab		0			0	0	0	
513431	Construction engineering		0			0	0	0	
513432	Construction		0			2,000,000	2,000,000	2,000,000	
513437	Design Engineering		0			0	0	0	
	Total Construction	11,601,000	15,012,954	8,722,331	12,104,067	3,580,500	(8,523,567)	(11,432,454)	-76%
	Revenue in Excess Of Expenditures	1,144,000	1,152,600	(2,805,564)	(1,891,319)	0	4,958,984	(1,152,600)	-100%

Account	Description	14/15 Budget	Proposed 15/16 Budget	Actual as of 2/28	Projected Year End	Proposed 15/16 Budget	15-16 Budget to PYE	Change Budget to Budget	
								Amount	Percent
Revenue									
402001	Property Tax	2,148,070	2,244,143	2,195,974	2,193,007	2,178,600	(14,407)	(65,543)	-3%
402003	Industrial User Charge	32,422	392,126	196,063	324,488	443,500	119,012	51,374	13%
402005	User Charge	14,076	161,291	80,650	133,475	186,600	53,125	25,309	16%
402019	Interest Income	23,000	14,834	8,183	9,735	0	(9,735)	(14,834)	-100%
412254	Staley - Decatur	47,269	0			0	0	0	
412256	Spring CR - Decatur	35,769	0			0	0	0	
412257	W Mound - Decatur	14,028	0			0	0	0	
412258	HP West - Forsyth	0	0			0	0	0	
412260	Village of Oreana	137,803	130,445	165,653	165,653	137,800	(27,852)	7,356	6%
412259	Village of Argenta	216,562	156,477	152,392	152,392	161,200	8,808	4,722	3%
	Total Debt Service Revenue	2,669,000	3,099,316	2,798,915	2,978,750	3,107,700	120,143	8,384	0%
Debt Service Expense									
	IEPA Principal	2,343,800	2,688,103	2,023,527	2,598,598	2,688,150	89,551	47	0%
	IIIEPA Interest	325,200	419,413	254,583	379,789	419,550	39,761	137	0%
	Total IL debt service	2,669,000	3,107,516	2,278,110	2,978,387	3,107,700	129,313	184	0%
	Revenue in Excess Of Expenditures	0	(8,200)	520,804	362	0	(9,170)	8,200	-100%
ALL FUNDS									
	Total Revenue	33,100,000	38,377,000	22,384,335	30,384,511	24,139,000	(6,245,511)	(14,238,000)	-37%
	Total Expense	34,284,359	41,314,000	21,143,624	28,289,774	26,848,000	(1,441,775)	(14,466,000)	-35%
	Revenue in Excess of Expenditures	(1,184,359)	(2,937,000)	1,240,711	2,094,736	(2,709,000)	(4,803,736)	228,000	-8%