AGENDA
CITY OF ST. CHARLES
GOVERNMENT OPERATIONS COMMITTEE
ALD. BILL TURNER, CHAIR

MONDAY, APRIL 6, 2015
IMMEDIATELY FOLLOWING CITY COUNCIL MEETING
CITY COUNCIL CHAMBERS
2 E. MAIN ST.

1. Call to Order

2. Roll Call

3. Omnibus Vote
Budget Transfer – March 2015.

4. Finance Department
a. Presentation Update regarding City's Financial Results for 3rd Quarter ending January 31, 2015 – Information Only.

5. Executive Session
- Personnel
- Pending Litigation
- Probable or Imminent Litigation
- Property Acquisition
- Collective Bargaining
- Review of Minutes of Executive Sessions

6. Additional Items from Mayor, Council, Staff, or Citizens.

7. Adjournment

Budget Journal Edit Listing

FB240 Date 04/02/15 Company 1000 - City of St. Charles USD Page 1
Time 07:12
Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 229 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	200521 54494-0000	FB	5,000.00	
	Maintenance - Street Lights			Desc: Repl street light-accident dmg			
2	1000	100	11	200999 48100-0000	FB		5,000.00
	Property Damage Reimbursement			Desc: Repl street light-accident dmg			

*** Totals For Journal Entry N- 229 , Source Code FB	Debits	Credits	Difference
Base:	5,000.00	5,000.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 229	Debits	Credits	Difference
Base:	5,000.00	5,000.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 230 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100220 54110-0000	FB	140.00	
General Legal				Desc: For Hoscheit legal			
2	1000	100	11	100900 31199-0000	FB		140.00
Available Resources				Desc: For Hoscheit legal			

*** Totals For Journal Entry N- 230 , Source Code FB	Debits	Credits	Difference
Base:	140.00	140.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 230	Debits	Credits	Difference
Base:	140.00	140.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 233 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	513500 56200-0000	FB	39,590.00	
	Structures and Improvements			Desc: Add back budget prev reduced			
2	1000	100	11	513900 31199-0000	FB		39,590.00
	Available Resources			Desc: Add back budget prev reduced			

*** Totals For Journal Entry N- 233 , Source Code FB	Debits	Credits	Difference
Base:	39,590.00	39,590.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 233	Debits	Credits	Difference
Base:	39,590.00	39,590.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 236 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
1	1000	100	11	100220	54133-0000	FB	410.00	
	Banking Service Charges				Desc: For Amalgamted bond fees			
2	1000	100	11	100900	31199-0000	FB		410.00
	Available Resources				Desc: For Amalgamted bond fees			

*** Totals For Journal Entry N- 236 , Source Code FB	Debits	Credits	Difference
Base:	410.00	410.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 236	Debits	Credits	Difference
Base:	410.00	410.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 237 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	10	513999	48200-0000 FB		361,377.00
Bond Proceeds					Desc: Adjust to actual-bond proceeds		
2	1000	100	10	513900	31199-0000 FB	361,377.00	
Available Resources					Desc: Adjust to actual-bond proceeds		
3	1000	100	10	513999	48400-0000 FB		49,452.00
Bond Discount/Premium					Desc: Adjust to actual-bond premium		
4	1000	100	10	513900	31199-0000 FB	49,452.00	
Available Resources					Desc: Adjust to actual-bond premium		
5	1000	100	10	513500	54110-0000 FB	16,586.00	
General Legal					Desc: Bond issue costs-2015A		
6	1000	100	10	513500	55320-0000 FB	13,996.00	
Underwriting Fees					Desc: Bond issue costs-2015A		
7	1000	100	10	513500	55321-0000 FB	6,972.00	
Other Fees					Desc: Bond issue costs-2015A		
8	1000	100	10	513900	31199-0000 FB		37,554.00
Available Resources					Desc: Bond issue costs-2015A		
9	1000	100	10	200999	48200-0000 FB	68,311.00	
Bond Proceeds					Desc: Adjust to actual-bond proceeds		
10	1000	100	10	200900	31199-0000 FB		68,311.00
Available Resources					Desc: Adjust to actual-bond proceeds		
11	1000	100	10	200999	48400-0000 FB		50,804.00
Bond Discount/Premium					Desc: Adjust to actual-bond premium		
12	1000	100	10	200900	31199-0000 FB	50,804.00	
Available Resources					Desc: Adjust to actual-bond premium		
13	1000	100	10	200520	54110-0000 FB	17,039.00	
General Legal					Desc: Bond issue costs-2015A		
14	1000	100	10	200520	55320-0000 FB	14,379.00	
Underwriting Fees					Desc: Bond issue costs-2015A		
15	1000	100	10	200520	55321-0000 FB	7,163.00	
Other Fees					Desc: Bond issue costs-2015A		
16	1000	100	10	200900	31199-0000 FB		38,581.00
Available Resources					Desc: Bond issue costs-2015A		

Budget Journal Edit Listing

*** Totals For Journal Entry N- 237 , Source Code FB		Debits	Credits	Difference
	Base:	606,079.00	606,079.00	0.00
	Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 237		Debits	Credits	Difference
	Base:	606,079.00	606,079.00	0.00
	Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 240 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
1	1000	100	11	100650	54110-0000	FB	7,260.00	
General Legal					Desc: For Storino invoice-First St			
2	1000	100	11	100900	31199-0000	FB		7,260.00
Available Resources					Desc: For Storino invoice-First St			

*** Totals For Journal Entry N- 240 , Source Code FB	Debits	Credits	Difference
Base:	7,260.00	7,260.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 240	Debits	Credits	Difference
Base:	7,260.00	7,260.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 242 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	10	200999 48801-0000	FB		1,439,576.00
	Lawsuit/Settlement Proceeds			Desc: IMEA/Ameren lawsuit proceeds			
2	1000	100	10	200900 31199-0000	FB	1,439,576.00	
	Available Resources			Desc: IMEA/Ameren lawsuit proceeds			

*** Totals For Journal Entry N- 242 , Source Code FB	Debits	Credits	Difference
Base:	1,439,576.00	1,439,576.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 242	Debits	Credits	Difference
Base:	1,439,576.00	1,439,576.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 243 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	10	220999 48801-0000	FB		179,400.00
	Lawsuit/Settlement Proceeds			Desc: Liquidated Damages-Biosolids			
2	1000	100	10	220900 31199-0000	FB	179,400.00	
	Available Resources			Desc: Liquidated Damages-Biosolids			

*** Totals For Journal Entry N- 243 , Source Code FB	Debits	Credits	Difference
Base:	179,400.00	179,400.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 243	Debits	Credits	Difference
Base:	179,400.00	179,400.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 249 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	200520 56004-0000	FB	7,215.00	
	Computer Equipment			Desc: Purchase of replace plotter			
2	1000	100	11	200900 31194-0000	FB		7,215.00
	Avail Resources-Computer Reserve			Desc: Purchase of replace plotter			

*** Totals For Journal Entry N- 249 , Source Code FB	Debits	Credits	Difference
Base:	7,215.00	7,215.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 249	Debits	Credits	Difference
Base:	7,215.00	7,215.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 255 Budget Addition Adjustment Code ADD Budget Addition Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100220 56004-0000	FB	2,000.00	
	Computer Equipment			Desc: Scanners-from FY 15/16 Budget			
2	1000	100	11	100900 31199-0000	FB		2,000.00
	Available Resources			Desc: Scanners-from FY 15/16 Budget			
3	1000	100	11	100401 50200-0000	FB	4,015.00	
	Overtime			Desc: Reimb for OT from MABAS			
4	1000	100	11	100999 45319-0000	FB		4,015.00
	Fire OT Reimbursement			Desc: Reimb for OT from MABAS			

*** Totals For Journal Entry N- 255 , Source Code FB	Debits	Credits	Difference
Base:	6,015.00	6,015.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 255	Debits	Credits	Difference
Base:	6,015.00	6,015.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Adjustment Code : ADD	Debits	Credits	Difference
Base:	2,290,685.00	2,290,685.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Journal Entry N 231 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	200522 51600-0000	FB	1,200.00	
Uniforms				Desc: For FR rated shirts			
2	1000	100	11	200522 52807-0000	FB		1,200.00
Meter Supplies				Desc: For FR rated shirts			
3	1000	100	11	100510 52100-0000	FB	63.00	
Refreshment Supplies				Desc: For refreshment supplies			
4	1000	100	11	100510 52101-0000	FB		63.00
Meals-Business				Desc: For refreshment supplies			
5	1000	100	11	100603 50101-0000	FB	540.00	
Part Time Wages				Desc: For K.Webb to help B&CE			
6	1000	100	11	100604 50101-0000	FB		540.00
Part Time Wages				Desc: For K.Webb to help B&CE			

*** Totals For Journal Entry N- 231 , Source Code FB	Debits	Credits	Difference
Base:	1,803.00	1,803.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 231	Debits	Credits	Difference
Base:	1,803.00	1,803.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 232 Budget Transfers Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100220	54133-0000 FB	900.00	
	Banking Service Charges				Desc: For bank fees for bonds		
2	1000	100	11	100220	55202-0000 FB		900.00
	Other Governmental Fees & Taxes				Desc: For bank fees for bonds		
3	1000	100	11	100400	51300-0000 FB	1,800.00	
	Registration and Fees				Desc: Move from Ops to Admin		
4	1000	100	11	100401	51300-0000 FB		1,800.00
	Registration and Fees				Desc: Move from Ops to Admin		
5	1000	100	11	100300	51402-0000 FB	1,500.00	
	Meals-Travel & Training				Desc: For training meals per diem		
6	1000	100	11	100300	51401-0000 FB		1,500.00
	Lodging				Desc: For training meals per diem		
7	1000	100	11	100300	54250-0000 FB	850.00	
	Software Licenses & Subscription				Desc: For e-lineup demo project		
8	1000	100	11	100300	52001-0000 FB		850.00
	Computer Related Supplies				Desc: For e-lineup demo project		
9	1000	100	11	100300	56004-0000 FB	332.00	
	Computer Equipment				Desc: For two monitors		
10	1000	100	11	100300	52001-0000 FB		332.00
	Computer Related Supplies				Desc: For two monitors		
11	1000	100	11	513500	56170-0000 FB	40,800.00	
	Other Engineering Services - Cap				Desc: Fox River Retaining Wall Study		
12	1000	100	11	513500	56200-0000 FB		40,800.00
	Structures and Improvements				Desc: Fox River Retaining Wall Study		

*** Totals For Journal Entry N- 232 , Source Code FB	Debits	Credits	Difference
Base:	46,182.00	46,182.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 232	Debits	Credits	Difference
Base:	46,182.00	46,182.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 234 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
1	1000	100	11	210540	56004-0000	FB	800.00	
	Computer Equipment				Desc: For new printer			
2	1000	100	11	210541	52001-0000	FB		800.00
	Computer Related Supplies				Desc: For new printer			

*** Totals For Journal Entry N- 234 , Source Code FB	Debits	Credits	Difference
Base:	800.00	800.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 234	Debits	Credits	Difference
Base:	800.00	800.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 235 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
1	1000	100	11	100510	52100-0000	FB	100.00	
Refreshment Supplies					Desc: Joint Tree Comm meeting suppli			
2	1000	100	11	100510	52101-0000	FB		100.00
Meals-Business					Desc: Joint Tree Comm meeting suppli			
3	1000	100	11	100200	54253-0000	FB	150.00	
Internet Circuit Charges					Desc: For Comcast bill			
4	1000	100	11	100200	52310-0000	FB		150.00
Small Tools and Equipment					Desc: For Comcast bill			

*** Totals For Journal Entry N- 235 , Source Code FB	Debits	Credits	Difference
Base:	250.00	250.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 235	Debits	Credits	Difference
Base:	250.00	250.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 238 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
1	1000	100	11	100510	51402-0000	FB	100.00	
	Meals-Travel & Training				Desc: Meals for Arboretum seminar			
2	1000	100	11	100510	51400-0000	FB		100.00
	Transportation Expense				Desc: Meals for Arboretum seminar			
3	1000	100	11	220550	51402-0000	FB	32.00	
	Meals-Travel & Training				Desc: For meals for conference			
4	1000	100	11	220550	51400-0000	FB		32.00
	Transportation Expense				Desc: For meals for conference			
5	1000	100	11	100210	52101-0000	FB	145.00	
	Meals-Business				Desc: For petty cash reimbursement			
6	1000	100	11	100210	52100-0000	FB		145.00
	Refreshment Supplies				Desc: For petty cash reimbursement			
7	1000	100	11	100401	54014-0000	FB	62.00	
	Cable/Satellite Charges				Desc: For Comcast bills			
8	1000	100	11	100401	54360-0000	FB		62.00
	Risk Insurance Premiums				Desc: For Comcast bills			
9	1000	100	11	100603	54150-0000	FB	7,000.00	
	Consulting Services				Desc: Walker Parking-new 1st St deck			
10	1000	100	11	100604	54160-0000	FB		7,000.00
	Engineering Services				Desc: Walker Parking-new 1st St deck			
11	1000	100	11	220551	51402-0000	FB	40.00	
	Meals-Travel & Training				Desc: Meals for conference			
12	1000	100	11	220551	54461-0000	FB		40.00
	Repair & Maint - Pumps				Desc: Meals for conference			
13	1000	100	11	100200	54253-0000	FB	175.00	
	Internet Circuit Charges				Desc: CC Charge-VPN Connection			
14	1000	100	11	100200	54402-0000	FB		175.00
	Maint Agreemnts - Copiers				Desc: CC Charge-VPN Connection			
15	1000	100	11	100500	51305-0000	FB	1,980.00	
	Employee Reimbursed Schooling				Desc: For tuition reimbursement-MK			
16	1000	100	11	100500	51300-0000	FB		1,000.00
	Registration and Fees				Desc: For tuition reimbursement-MK			
17	1000	100	11	100500	51400-0000	FB		980.00
	Transportation Expense				Desc: For tuition reimbursement-MK			

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 238 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
18	1000	100	11	100603	50200-0000 FB	248.00	
Overtime				Desc: OT for B.Surratt Adjud meeting			
19	1000	100	11	100604	50101-0000 FB		248.00
Part Time Wages				Desc: OT for B.Surratt Adjud meeting			

*** Totals For Journal Entry N- 238 , Source Code FB	Debits	Credits	Difference
Base:	9,782.00	9,782.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 238	Debits	Credits	Difference
Base:	9,782.00	9,782.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 239 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
1	1000	100	11	220550	51400-0000	FB	20.00	
	Transportation Expense				Desc: For mileage			
2	1000	100	11	220550	52002-0000	FB		20.00
	Books and Subscriptions				Desc: For mileage			

*** Totals For Journal Entry N- 239 , Source Code FB	Debits	Credits	Difference
Base:	20.00	20.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 239	Debits	Credits	Difference
Base:	20.00	20.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 241 Correct Previous JE#237 Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	10	200999 48200-0000	FB		68,311.00
Bond Proceeds				Desc: Correct FB JE#237			
2	1000	100	10	200900 31199-0000	FB	68,311.00	
Available Resources				Desc: Correct FB JE#237			
3	1000	100	10	200999 48200-0000	FB		68,311.00
Bond Proceeds				Desc: True up Bond Proceeds			
4	1000	100	10	200900 31199-0000	FB	68,311.00	
Available Resources				Desc: True up Bond Proceeds			

*** Totals For Journal Entry N- 241 , Source Code FB	Debits	Credits	Difference
Base:	136,622.00	136,622.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 241	Debits	Credits	Difference
Base:	136,622.00	136,622.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 244 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	210541	54321-0000 FB	3,000.00	
	Hydrant Replacement Program				Desc: For hydrant replacement		
2	1000	100	11	210541	54467-0000 FB		3,000.00
	Repair & Maint - Other Equip				Desc: For hydrant replacement		
3	1000	100	11	210541	52100-0000 FB	50.00	
	Refreshment Supplies				Desc: For refreshment supplies		
4	1000	100	11	210541	52101-0000 FB		50.00
	Meals-Business				Desc: For refreshment supplies		
5	1000	100	11	210541	52305-0000 FB	500.00	
	Safety Supplies				Desc: For safety supplies		
6	1000	100	11	210541	52310-0000 FB		500.00
	Small Tools and Equipment				Desc: For safety supplies		
7	1000	100	11	210541	52701-0000 FB	300.00	
	Lab Supplies				Desc: For lab supplies		
8	1000	100	11	210541	52805-0000 FB		300.00
	Asphalt and Paving Materials				Desc: For lab supplies		
9	1000	100	11	210540	54110-0000 FB		491.00
	General Legal				Desc: Correct FB JE# 183-Wrong AU		
10	1000	100	11	210541	54110-0000 FB	491.00	
	General Legal				Desc: Correct FB JE# 183-Wrong AU		
11	1000	100	11	100200	56004-0000 FB		800.00
	Computer Equipment				Desc: From IS1015 to IS1011		
12	1000	100	11	100200	56004-0000 FB	800.00	
	Computer Equipment				Desc: From IS1015 to IS1011		
13	1000	100	11	100300	51500-0000 FB	75.00	
	New Hire Testing				Desc: For PAHCS testing		
14	1000	100	11	100300	51501-0000 FB		75.00
	Current Employee Testing				Desc: For PAHCS testing		
15	1000	100	11	100300	54142-0000 FB	100.00	
	Background Checks				Desc: For background checks		
16	1000	100	11	100300	51600-0000 FB		100.00
	Uniforms				Desc: For background checks		
17	1000	100	11	804530	54001-0000 FB	100.00	
	Cellular Service				Desc: For verizon cell phones		

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 244 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
18	1000	100	11	804530	54466-0000 FB		100.00
Repair & Maint - Comm Equip					Desc: For verizon cell phones		
19	1000	100	11	100400	54001-0000 FB	800.00	
Cellular Service					Desc: For verizon cell phones		
20	1000	100	11	100400	54000-0000 FB		800.00
Telephone Service					Desc: For verizon cell phones		
21	1000	100	11	803500	54110-0000 FB	1,000.00	
General Legal					Desc: For legal for Munenz case		
22	1000	100	11	803500	55150-0000 FB		1,000.00
WC-Medical Payments					Desc: For legal for Munenz case		
23	1000	100	11	100510	52310-0000 FB	200.00	
Small Tools and Equipment					Desc: For small tools & equip		
24	1000	100	11	100510	52306-0000 FB		200.00
Signage/Traffic Control Suppl					Desc: For small tools & equip		
25	1000	100	11	100510	52312-0000 FB	200.00	
Paints, Supplies and Solvents					Desc: For paints & solvents		
26	1000	100	11	100510	52306-0000 FB		200.00
Signage/Traffic Control Suppl					Desc: For paints & solvents		
27	1000	100	11	200521	54000-0000 FB	500.00	
Telephone Service					Desc: For telephone service		
28	1000	100	11	200521	54001-0000 FB		500.00
Cellular Service					Desc: For telephone service		

*** Totals For Journal Entry N- 244 , Source Code FB	Debits	Credits	Difference
Base:	8,116.00	8,116.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 244	Debits	Credits	Difference
Base:	8,116.00	8,116.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 245 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100110 54189-0000	FB	600.00	
	Other Professional Services			Desc: For professional services			
2	1000	100	11	100110 54110-0000	FB		600.00
	General Legal			Desc: For professional services			

*** Totals For Journal Entry N- 245 , Source Code FB	Debits	Credits	Difference
Base:	600.00	600.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 245	Debits	Credits	Difference
Base:	600.00	600.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 246 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100200 56004-0000	FB	3,700.00	
	Computer Equipment			Desc: To IS1000 from IS1015			
2	1000	100	11	100200 56004-0000	FB		3,700.00
	Computer Equipment			Desc: To IS1000 from IS1015			

*** Totals For Journal Entry N- 246 , Source Code FB	Debits	Credits	Difference
Base:	3,700.00	3,700.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 246	Debits	Credits	Difference
Base:	3,700.00	3,700.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 247 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100510 54307-0000	FB	14,100.00	
	Snow Removal Services			Desc: Snow removal services			
2	1000	100	11	100510 54303-0000	FB		14,100.00
	Tree Service			Desc: Snow removal services			

*** Totals For Journal Entry N- 247 , Source Code FB	Debits	Credits	Difference
Base:	14,100.00	14,100.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 247	Debits	Credits	Difference
Base:	14,100.00	14,100.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 248 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	10	100501	51401-0000 FB	200.00	
	Lodging				Desc: For conference lodging		
2	1000	100	10	100501	51400-0000 FB		200.00
	Transportation Expense				Desc: For conference lodging		
3	1000	100	10	100200	54253-0000 FB	145.00	
	Internet Circuit Charges				Desc: For Comcast bill		
4	1000	100	10	100200	54001-0000 FB		145.00
	Cellular Service				Desc: For Comcast bill		
5	1000	100	10	100220	51300-0000 FB	120.00	
	Registration and Fees				Desc: For IGFOA payroll seminar		
6	1000	100	10	100220	54130-0000 FB		120.00
	Audit Services				Desc: For IGFOA payroll seminar		
7	1000	100	10	100220	52100-0000 FB	208.00	
	Refreshment Supplies				Desc: Pat M's retirement		
8	1000	100	10	100220	54251-0000 FB		208.00
	Software Maintenance Agreement				Desc: Pat M's retirement		
9	1000	100	10	100300	52100-0000 FB	10.00	
	Refreshment Supplies				Desc: Refreshment supplies		
10	1000	100	10	100300	52101-0000 FB		10.00
	Meals-Business				Desc: Refreshment supplies		
11	1000	100	10	100300	52300-0000 FB	25.00	
	Janitorial Supplies				Desc: Janitorial supplies		
12	1000	100	10	100300	52304-0000 FB		25.00
	Chemicals & Sprays				Desc: Janitorial supplies		
13	1000	100	10	100400	54399-0000 FB	50.00	
	Other Contracted Services				Desc: Other Contracted Services		
14	1000	100	10	100400	54014-0000 FB		50.00
	Cable/Satellite Charges				Desc: Other Contracted Services		
15	1000	100	10	100510	52311-0000 FB	500.00	
	Hardware Supplies				Desc: Hardware supplies		
16	1000	100	10	100510	52313-0000 FB		500.00
	Decorations-Lights/Banners				Desc: Hardware supplies		
17	1000	100	10	100510	52401-0000 FB	100.00	
	Vehicle Fluids				Desc: Vehicle Fluids		

Budget Journal Edit Listing

Journal Entry N 248 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
18	1000	100	10	100510	52400-0000 FB		100.00
Gasoline					Desc: Vehicle Fluids		
19	1000	100	10	100510	52312-0000 FB	500.00	
Paints, Supplies and Solvents					Desc: Paint, Supplies & Solvents		
20	1000	100	10	100510	52313-0000 FB		500.00
Decorations-Lights/Banners					Desc: Paint, Supplies & Solvents		
21	1000	100	10	210540	52100-0000 FB	50.00	
Refreshment Supplies					Desc: Refreshment Supplies		
22	1000	100	10	210540	51401-0000 FB		50.00
Lodging					Desc: Refreshment Supplies		
23	1000	100	10	210541	52001-0000 FB	105.00	
Computer Related Supplies					Desc: For printer cartridges		
24	1000	100	10	210541	51400-0000 FB		105.00
Transportation Expense					Desc: For printer cartridges		
25	1000	100	10	210541	52305-0000 FB	500.00	
Safety Supplies					Desc: For safety supplies		
26	1000	100	10	210541	52304-0000 FB		500.00
Chemicals & Sprays					Desc: For safety supplies		
27	1000	100	10	210541	52701-0000 FB	500.00	
Lab Supplies					Desc: For lab supplies		
28	1000	100	10	210541	52304-0000 FB		500.00
Chemicals & Sprays					Desc: For lab supplies		
29	1000	100	10	220551	52101-0000 FB	40.00	
Meals-Business					Desc: For business meals		
30	1000	100	10	220551	52100-0000 FB		40.00
Refreshment Supplies					Desc: For business meals		
31	1000	100	10	220551	52300-0000 FB	100.00	
Janitorial Supplies					Desc: For janitorial supplies		
32	1000	100	10	220551	52314-0000 FB		100.00
Parts for Equipment					Desc: For janitorial supplies		
33	1000	100	10	220551	52310-0000 FB	200.00	
Small Tools and Equipment					Desc: For small tools & equipment		

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 248 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
34	1000	100	10	220551	52314-0000	FB		200.00
Parts for Equipment					Desc: For small tools & equipment			
35	1000	100	10	220552	52305-0000	FB	200.00	
Safety Supplies					Desc: For safety supplies			
36	1000	100	10	220552	52304-0000	FB		200.00
Chemicals & Sprays					Desc: For safety supplies			
37	1000	100	10	801512	52307-0000	FB	20.00	
Plumbing Supplies					Desc: For plumbing supplies			
38	1000	100	10	801512	52310-0000	FB		20.00
Small Tools and Equipment					Desc: For plumbing supplies			
39	1000	100	10	801512	52401-0000	FB	900.00	
Vehicle Fluids					Desc: For vehicle fluids			
40	1000	100	10	801512	52400-0000	FB		900.00
Gasoline					Desc: For vehicle fluids			

*** Totals For Journal Entry N- 248 , Source Code FB	Debits	Credits	Difference
Base:	4,473.00	4,473.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 248	Debits	Credits	Difference
Base:	4,473.00	4,473.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 250 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100501	54403-0000 FB	65.00	
	Maint Agreemnts - Computer Equip				Desc: For maint agreement-plotter		
2	1000	100	11	100501	54160-0000 FB		65.00
	Engineering Services				Desc: For maint agreement-plotter		
3	1000	100	11	100400	54250-0000 FB	1,800.00	
	Software Licenses & Subscription				Desc: Vinelight aquatics software		
4	1000	100	11	100400	54160-0000 FB		1,800.00
	Engineering Services				Desc: Vinelight aquatics software		
5	1000	100	11	100300	52300-0000 FB	9.00	
	Janitorial Supplies				Desc: For inventory supply items		
6	1000	100	11	100300	52101-0000 FB		9.00
	Meals-Business				Desc: For inventory supply items		
7	1000	100	11	100300	52305-0000 FB	114.00	
	Safety Supplies				Desc: For inventory supply items		
8	1000	100	11	100300	52101-0000 FB		114.00
	Meals-Business				Desc: For inventory supply items		
9	1000	100	11	100300	52401-0000 FB	7.00	
	Vehicle Fluids				Desc: For inventory supply items		
10	1000	100	11	100300	52101-0000 FB		7.00
	Meals-Business				Desc: For inventory supply items		
11	1000	100	11	100220	52000-0000 FB	92.00	
	Office Supplies				Desc: For budget book binders		
12	1000	100	11	100220	51400-0000 FB		92.00
	Transportation Expense				Desc: For budget book binders		
13	1000	100	11	100120	54500-0000 FB	33.00	
	Postage				Desc: For fedex charges		
14	1000	100	11	100120	51300-0000 FB		33.00
	Registration and Fees				Desc: For fedex charges		
15	1000	100	11	100221	54401-0000 FB	31.00	
	Maint Agreemnts - Office Equip				Desc: For postage machine maint		
16	1000	100	11	100221	54000-0000 FB		31.00
	Telephone Service				Desc: For postage machine maint		

Budget Journal Edit Listing

*** Totals For Journal Entry N- 250 , Source Code FB		Debits	Credits	Difference
	Base:	2,151.00	2,151.00	0.00
	Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 250		Debits	Credits	Difference
	Base:	2,151.00	2,151.00	0.00
	Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 251 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100300	56004-0000 FB	1,727.00	
	Computer Equipment				Desc: ID Card Printer		
2	1000	100	11	100300	52310-0000 FB		1,727.00
	Small Tools and Equipment				Desc: ID Card Printer		
3	1000	100	11	100401	52402-0000 FB	7,500.00	
	Motor Vehicle Parts				Desc: Equip for Pickup Truck-2% Fund		
4	1000	100	11	100400	54160-0000 FB		7,500.00
	Engineering Services				Desc: Equip for Pickup Truck-2% Fund		
5	1000	100	11	100220	51300-0000 FB	370.00	
	Registration and Fees				Desc: For GFOA Conference		
6	1000	100	11	100222	54500-0000 FB		370.00
	Postage				Desc: For GFOA Conference		
7	1000	100	11	100220	51401-0000 FB	600.00	
	Lodging				Desc: For GFOA Conference		
8	1000	100	11	100222	54500-0000 FB		600.00
	Postage				Desc: For GFOA Conference		
9	1000	100	11	100220	51400-0000 FB	500.00	
	Transportation Expense				Desc: For GFOA Conference		
10	1000	100	11	100222	54500-0000 FB		500.00
	Postage				Desc: For GFOA Conference		
11	1000	100	11	100220	51402-0000 FB	200.00	
	Meals-Travel & Training				Desc: For GFOA Conference		
12	1000	100	11	100222	54500-0000 FB		200.00
	Postage				Desc: For GFOA Conference		
13	1000	100	11	100650	55203-0000 FB	543.00	
	Recording and Filing Fees				Desc: Recording 1st St TIF		
14	1000	100	11	100650	54540-0000 FB		543.00
	Advertising				Desc: Recording 1st St TIF		

*** Totals For Journal Entry N- 251 , Source Code FB	Debits	Credits	Difference
Base:	11,440.00	11,440.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 251

	Debits	Credits	Difference
Base:	11,440.00	11,440.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 252 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100401 56000-0000	FB	7,500.00	
	Motor Vehicles - Additions			Desc: Trsf from 56004-wrong account			
2	1000	100	11	100401 56004-0000	FB		7,500.00
	Computer Equipment			Desc: Trsf from 56004-wrong account			

*** Totals For Journal Entry N- 252 , Source Code FB	Debits	Credits	Difference
Base:	7,500.00	7,500.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 252	Debits	Credits	Difference
Base:	7,500.00	7,500.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 253 Budget Transfer (Correction) Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account		SC	Debit	Credit
1	1000	100	11	100400	56004-0000	FB	7,500.00	
	Computer Equipment				Desc: Correct previous FB JE			
2	1000	100	11	100400	52402-0000	FB		7,500.00
	Motor Vehicle Parts				Desc: Correct previous FB JE			
3	1000	100	11	100401	52300-0000	FB	500.00	
	Janitorial Supplies				Desc: For janitorial supplies			
4	1000	100	11	100401	52301-0000	FB		500.00
	HVAC Supplies				Desc: For janitorial supplies			
5	1000	100	11	100401	52401-0000	FB	5.00	
	Vehicle Fluids				Desc: For vehicle fluids			
6	1000	100	11	100401	52301-0000	FB		5.00
	HVAC Supplies				Desc: For vehicle fluids			
7	1000	100	11	100510	52310-0000	FB	400.00	
	Small Tools and Equipment				Desc: For small tools & equip			
8	1000	100	11	100510	52306-0000	FB		400.00
	Signage/Traffic Control Suppl				Desc: For small tools & equip			
9	1000	100	11	100510	52305-0000	FB	100.00	
	Safety Supplies				Desc: For safety supplies			
10	1000	100	11	100510	52306-0000	FB		100.00
	Signage/Traffic Control Suppl				Desc: For safety supplies			
11	1000	100	11	100510	52311-0000	FB	200.00	
	Hardware Supplies				Desc: For hardware supplies			
12	1000	100	11	100510	52306-0000	FB		200.00
	Signage/Traffic Control Suppl				Desc: For safety supplies			
13	1000	100	11	100510	52700-0000	FB	500.00	
	Water Line Repair Materials				Desc: Budget short			
14	1000	100	11	100510	52500-0000	FB		500.00
	Electrical Supplies				Desc: Budget short			
15	1000	100	11	100510	52802-0000	FB	500.00	
	Snow/Ice Removal Chemicals				Desc: Budget short			
16	1000	100	11	100510	52800-0000	FB		500.00
	Trees				Desc: Budget short			
17	1000	100	11	200521	54494-0000	FB	900.00	
	Maintenance - Street Lights				Desc: Budget short			

Budget Journal Edit Listing

Journal Entry N 253 Budget Transfer (Correction) Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
18	1000	100	11	200521			
				54491-0000	FB		900.00
Maintenance - Substations				Desc: Budget short			
19	1000	100	11	220550			
				52101-0000	FB	35.00	
Meals-Business				Desc: Budget short			
20	1000	100	11	220550			
				52100-0000	FB		35.00
Refreshment Supplies				Desc: Budget short			
21	1000	100	11	220551			
				52300-0000	FB	120.00	
Janitorial Supplies				Desc: Budget short			
22	1000	100	11	220551			
				52314-0000	FB		120.00
Parts for Equipment				Desc: Budget short			
23	1000	100	11	220551			
				52305-0000	FB	50.00	
Safety Supplies				Desc: Budget short			
24	1000	100	11	220551			
				52314-0000	FB		50.00
Parts for Equipment				Desc: Budget short			
25	1000	100	11	220551			
				52311-0000	FB	50.00	
Hardware Supplies				Desc: Budget short			
26	1000	100	11	220551			
				52314-0000	FB		50.00
Parts for Equipment				Desc: Budget short			
27	1000	100	11	220551			
				52701-0000	FB	500.00	
Lab Supplies				Desc: Budget short			
28	1000	100	11	220551			
				52314-0000	FB		500.00
Parts for Equipment				Desc: Budget short			
29	1000	100	11	220552			
				52300-0000	FB	50.00	
Janitorial Supplies				Desc: Budget short			
30	1000	100	11	220552			
				52101-0000	FB		50.00
Meals-Business				Desc: Budget short			
31	1000	100	11	220552			
				52305-0000	FB	300.00	
Safety Supplies				Desc: Budget short			
32	1000	100	11	220552			
				52310-0000	FB		300.00
Small Tools and Equipment				Desc: Budget short			
33	1000	100	11	801512			
				51402-0000	FB	10.00	
Meals-Travel & Training				Desc: Budget short			

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 253 Budget Transfer (Correction) Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
34	1000	100	11	801512 52400-0000	FB		10.00
Gasoline				Desc: Budget short			
35	1000	100	11	801512 52101-0000	FB	11.00	
Meals-Business				Desc: Budget Short			
36	1000	100	11	801512 52400-0000	FB		11.00
Gasoline				Desc: For janitorial supplies			
37	1000	100	11	804530 52500-0000	FB	200.00	
Electrical Supplies				Desc: Budget short			
38	1000	100	11	804530 52310-0000	FB		200.00
Small Tools and Equipment				Desc: Budget short			

*** Totals For Journal Entry N- 253 , Source Code FB	Debits	Credits	Difference
Base:	11,931.00	11,931.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 253	Debits	Credits	Difference
Base:	11,931.00	11,931.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 254 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jherr

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	100401 56004-0000	FB	7,500.00	
	Computer Equipment			Desc: Correct previous FB JE			
2	1000	100	11	100401 52402-0000	FB		7,500.00
	Motor Vehicle Parts			Desc: Correct previous FB JE			
3	1000	100	11	100400 56004-0000	FB		7,500.00
	Computer Equipment			Desc: Correct previous FB JE			
4	1000	100	11	100400 52402-0000	FB	7,500.00	
	Motor Vehicle Parts			Desc: Correct previous FB JE			

*** Totals For Journal Entry N- 254 , Source Code FB	Debits	Credits	Difference
Base:	15,000.00	15,000.00	0.00
Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N- 254	Debits	Credits	Difference
Base:	15,000.00	15,000.00	0.00
Unit:	0.00	0.00	0.00

Budget Journal Edit Listing

Budget Journal Edit Listing
For Fiscal Year 2015
Budget 100 FY 14/15 Revised Budget USD

Journal Entry N 256 Budget Transfer Adjustment Code TRF Budget Transfer Active
Status History Operator CI\jghiott

Line	Co	Bud	Prd	Account	SC	Debit	Credit
1	1000	100	11	802210 55105-0000	FB	2,000.00	
	Dental Claims-Retirees			Desc: For Retiree Dental Claims			
2	1000	100	11	802210 55101-0000	FB		2,000.00
	Dental Claims			Desc: For Retiree Dental Claims			

		Debits	Credits	Difference
*** Totals For Journal Entry N- 256 , Source Code FB	Base:	2,000.00	2,000.00	0.00
	Unit:	0.00	0.00	0.00
*** Totals For Journal Entry N- 256	Base:	2,000.00	2,000.00	0.00
	Unit:	0.00	0.00	0.00
*** Totals For Adjustment Code : TRF	Base:	276,470.00	276,470.00	0.00
	Unit:	0.00	0.00	0.00
*** Totals For Company 1000	Base:	2,567,155.00	2,567,155.00	0.00
	Unit:	0.00	0.00	0.00
*** Totals For Report	Base:	2,567,155.00	2,567,155.00	0.00
	Unit:	0.00	0.00	0.00

The revisions shown herewith have been approved by the City Council, except as noted below.

Signature	Date
Signature	Date
Signature	Date

Exceptions:

ST. CHARLES SINCE 1834	**AGENDA ITEM EXECUTIVE SUMMARY**	
	Title:	Presentation Update Regarding City's Financial Results for 3rd Quarter Ending January 31, 2015 – Information Only
	Presenter:	Julie Herr

Please check appropriate box:

X	Government Operations (4/6/15)		Government Services
	Planning & Development		City Council
	Public Hearing		

Estimated Cost:		Budgeted:	YES	X	NO	

If NO, please explain how item will be funded:

Executive Summary:

A brief summary of the financial results for 3rd quarter ending January 31, 2015 for the City's main operating funds will be presented. A comparison of actual amounts to budget amounts and major financial trends will be discussed.

Attachments: *(please list)*

Narrative Explanation
Summary Spreadsheets

Recommendation / Suggested Action *(briefly explain)*:

Presentation update regarding City's Financial Results for 3rd Quarter Ending January 31, 2015 – Information Only.

For office use only:	*Agenda Item Number:* 4a

February 18, 2015

January 2015 Monthly Financial Results

In an effort to improve communications regarding the City's financial results, we have consolidated and simplified the various financial reports provided to City Council as well as City employees. It is our goal to provide meaningful financial data in a format that is easy to read and understand. This report will be prepared monthly and will be presented to City Council as well as made available to all City employees.

It is important to note that the results are presented on the cash basis of accounting (revenues are booked when cash is received and expenditures are booked when cash is disbursed). The City will convert results to a modified accrual basis of accounting (revenues are recognized when available and expenses are recognized as the liability is incurred) as required by generally accepted accounting principles. This conversion takes place during the fiscal year end audit process.

Timing differences between the receipt and disbursement of funds can skew cash basis results, particularly if the time difference between the receipt and disbursement of funds straddles fiscal year end. Such a scenario can create the appearance of a surplus in a year when the funds for a particular project or expenditure have been received but not yet disbursed. The converse is true in a subsequent year once the disbursement of the funds occurs. Since there is a large expenditure of funds for the project without an offsetting receipt of funds in the current fiscal year, a large cash basis deficit is created, all other items being equal.

Care must be taken to analyze the total financial picture of the City on an ongoing basis rather than relying simply upon one cash basis financial "snapshot" in time.

The report consists of 3 sections:

1. A brief narrative that summarizes the financial highlights for the quarter. The narrative follows the overview of the report format.
2. Charts and graphs that give a view of the financial performance of the City's General Fund, Electric Fund, Water Fund and Wastewater Fund.
3. Summary financial statements that document the status of the City's General Fund, Electric Fund, Water Fund, and Wastewater Fund.

Any questions regarding this report may be submitted to your department director, Chris Minick, or Mark Koenen.

Overview of the Report

Charts

The Charts section consists of information that was previously presented in the quarterly snapshot report. These charts are intended to give a quick, high-level summary of the financial performance of each of the major revenue and expenditure streams and the individual funds.

Chart #1 is a summary of Revenues for each of the 4 major operating funds: General Fund, Electric Fund, Water Fund and Wastewater Fund. Chart #1 compares the current year revised budgeted amount, the current year annual forecast amount, and the previous fiscal year's actual amount of revenue.

Chart #2 is a summary of Expenditures for each of the 4 major operating funds. It also compares the current year annual revised budget, the current year annual forecast amount, and the previous fiscal year's actual expenditures.

Chart #3 highlights the Top 7 Revenue Sources of the General Fund, the City's main operating fund. It includes the current year annual revised budget, the current year forecast amount, and the previous fiscal year's actual.

Charts #4-7 are a comparison of Revenues and Expenditures for each of the 4 major operating funds. It also compares the current year revised budget, the current year forecast, and the previous year's actual.

Reports

The reports reflect the monthly financial results for each of the City's four main operating funds. Each fund is represented on a separate page. These reports present the same information that had been contained in the employee financial report. These reports have been summarized somewhat for ease and convenience of use. Additionally, one-time revenue sources and expenditures are no longer segregated but appear in the proper revenue or expense category for ease of use and to present the information in a more understandable format.

The reports include a revenue section, an expenditure section, and a net surplus or (deficit). The revenue section is made up of the major revenue sources for that fund. Expenditures are broken down by Personal Services, Commodities, Contractual Services, Other Operating Expenses, Departmental Allocations, Capital, Debt Service, and Transfers Out.

The surplus or deficit is the net result of revenues over or under expenditures.

The columns are presented uniformly throughout the reports. Below is a description of each column:

Column 1 (Original Budget) represents the current fiscal year's original budget as passed in April.

Column 2 (Revised Budget) reflects the original budget and the impact of any budgetary transfers, additions, or deletions that have occurred since the beginning of the fiscal year. This is the budget as it stands as of the end of the month.

Column 3 (Year to Date (YTD) Actual) reflects the actual revenues received or expenses incurred for the current fiscal year through the end of the month. This column reflects the actual operating results of the fund for the fiscal year to date.

Column 4 (YTD Actual vs Budget %) calculates what percentage of the revised annual budget has been received or spent for the fiscal year to date. It is a percentage determined by Column 3 divided by Column 2.

Column 5 (Prior YTD Actual) reflects the revenues received or expenses incurred as of the same month from the prior fiscal year.

Column 6 (Inc/Dec from Prior Year %) calculates how our current YTD results compare with prior YTD results for the same period. Percentages greater than 100 indicate that we have received/spent more in the current fiscal year to date than in the prior fiscal year; whereas percentages below 100 indicate that we have received/spent less in the current year than in the previous year. It is a percentage determined by taking the difference between Column 3 and Column 5 and then dividing that amount by Column 5).

Column 7 (Fiscal Year Forecast) represents the forecasted financial results based on the year-to-date actual amounts reflected in Column 3 and the anticipated results of the remainder of the fiscal year. In other words, this column reflects our current projection of the financial results for each line item for the fiscal year. The City will place great importance on the numbers in this column to track and evaluate the anticipated results of operations for the fiscal year. The amounts in this column are tracked and analyzed to try to discern any trends that would require the City to take action during the fiscal year.

Column 8 (Forecast vs Revised Budget) is the difference between the forecasted amount and the revised budget. Positive differences indicate that we are projected to receive/spend more than the revised annual budget. Negative differences indicate that we are projected to receive/spend less than the revised annual budget for the fiscal year.

Column 9 (Forecast vs Budget %) reflects the same information as in Column 8, but in percentage format. Percentages greater than 100 indicate that we are projected to receive/spend more than the revised annual budget whereas percentages less than 100 indicate that we are projected to receive/spend less than the revised annual budget. It is a percentage determined by Column 8 divided by Column 2).

Column 10 (FY 13-14 Actual) represents the total amount of revenue received or expense incurred for the previous fiscal year for the line item indicated. It is possible that this number will change between the months of May through October as the results of the City's annual audit are finalized. The City will utilize audited numbers in this column as soon as they become available.

Discussion of January 2015 Results

General Fund

The General Fund is where the vast majority of City operations are accounted for. This includes almost all of the services provided by the City, as well as expenses needed to support most departments and employees.

Through January, General Fund revenues are forecasted to be right in line with the revised budget. The City's largest general revenue stream, sales and use tax, is trending 7.6% above prior year to date and is trending 3.6% above budget for the year. Alcohol tax revenue is also coming in ahead of last year's results by 4.5% as well as budget by 1.5%. Electric franchise fees, while showing an increase over prior year to date results, are forecasted to come in under budget by 4.2%. Hotel tax revenues have shown some improvement by ending the month slightly ahead of last year's results, but are still under budget by 4.3%. On the down side, telecommunications tax revenues and income tax disbursements from the State of Illinois are below budget expectations as well as prior year results. Property tax collections, the second largest general revenue stream, are for the most part in line with prior year collections.

We will closely monitor the trends in revenue as the Fiscal Year continues. We are encouraged by the rebound in sales tax revenue. The other revenue lines will be monitored for continued negative trends going forward.

Forecast expenditures are currently trending 3.9% below the revised budget. Personal services, commodities, and contractual services are all currently projected to be below the revised budget.

As of January 31, the General Fund is projected to end the year with a slight surplus of $87,323 on a cash basis. This compares to a projected deficit of $918,235 when the budget was approved in April.

The Revised Budget column does reflect the "roll forward" of budgets for projects that were not completed during FY 13-14. These "roll forwards" have a direct impact on the General Fund's projected surplus/deficit. Additionally, some of this year's expenditures are being financed from already existing assets, as discussed during the budget process this spring. The inflows do not appear as revenues, but the expenditures show up in the expenditure line items. Therefore, although the General Fund's total fund balance will decline as a result of these transactions, the amount that we reflect as reserves is unaffected because staff has already removed these amounts from the "reserves" account.

Prior to this fiscal year, rolled forward expenditures were immediately posted to the budget as part of the fiscal year end process. This process had the effect of distorting actual anticipated budgeted expenditures and skewing the financial results throughout the fiscal year. This fiscal year, the roll forwards are being tracked and will be posted as necessary rather than automatically being rolled forward in May. It is anticipated that this new process will provide a more accurate level of anticipated expenditures and fiscal results during the entire year.

It is extremely important to bear in mind that continued vigilance in monitoring revenues and expenditures will be crucial to maintain the City's fiscal health.

Electric Fund

Through January, electric sales are higher than the prior year-to-date sales by approximately 2.0% and are trending near budget for the fiscal year. The increase from the prior year is primarily due to rate increases that went into effect last year as well the Power Cost Adjustment Factor (PCAF) that was implemented in October 2013. The decrease in comparison to budget is due to the below normal temperatures we experienced this summer. As of January 31, Operating Expenses are projected to be below budgeted amounts by $2,008,998 or 3.3%, for the year, reflecting lower wholesale power purchases than anticipated due to the cooler summer.

Commodities, Contractual Services and Other Operating Expenses are projected to be under budget at this point in time while Personal Services are projected to be slightly below budget in spite of additional overtime related to system enhancements to improve reliability. These overtime hours were incurred during the summer of 2014.
During January, the Electric Fund received a one-time cash payment from the Illinois Municipal Electric Agency (IMEA) in the amount of $1,439,576 as a result of a lawsuit settlement between IMEA and Ameren energy. The City's share of the settlement essentially represents payments to IMEA in years past for wholesale power costs that were overstated due to Ameren energy's unfair increase in rates.

These preliminary results indicate a projected cash surplus of $2,842,928 for the fiscal year. However, this amount includes the IMEA settlement, a non-operating revenue source. Excluding the settlement, the Electric Fund' projected cash surplus is $1,403,352. This compares to a projected deficit of $247,506 at the time the budget was approved. However, it should be noted that January results only reflect a portion of the "roll forward" of budgets for uncompleted projects from FY 13-14. These "roll forwards" will have a direct impact on the Electric Fund's operating results. Some of these project roll forwards will be funded with prior bond proceeds as well as an internal borrowing that took place in a prior year.

The rate structure for all City utilities was analyzed as part of the budget process for fiscal year 2011-2012. Staff recommended changes to the rate structure for that fiscal year which were essentially consistent with the rate study that was completed in April of

2011. As time has gone on, and the City's electric consumption patterns have changed, costs for wholesale power have increased. The rate structure had not kept pace with both the rates that the City is charged for wholesale power as well as the cost increases that have occurred because of the manner in which customer consumption trends have changed.

The City Council has directed staff to take a long term approach to rectify that situation and assure that the City's rate structure is adequate to provide for operating and capital needs of the utility system. This process was continued during fiscal year 2014-2015 when additional rate structure changes were incorporated into each of the utilities including the Electric Fund.

The 2011 rate study suggested changes to the City's rate structure such as increasing fixed monthly service charges for all classes of customer as well as changes to the non-summer rates. These concepts were again incorporated into the rate structure adjustments approved in April of 2014 and were effective beginning with June 2014 billings. We will continue to monitor and evaluate the impact of these adjustments and consumption patterns on the operating results for the Electric Fund.

Water Fund

Water User Charges through the end of January are 3.1% higher than the same time frame last year. Expenses are slightly below budgeted amounts by 1.1%. It is currently projected that the Water Fund will end the year with a "deficit" of $1,478,728 on a cash basis, as compared to the original budgeted deficit of $960,813. The projected deficit is a result of timing differences between the issuance of bonds for capital projects and the expenditure of those proceeds as the project moves ahead. However, it should be noted that from a pure operations standpoint (excluding capital expenditures and their related bond proceeds), the Water Fund is forecasted to generate a surplus of approximately $400,000. The results reflect the "roll forward" of encumbrances for several projects, including the remainder of the Radium Removal project, South 19th Street waterline improvements and the Red Gate Water Tower Engineering. All of these projects were funded with an IEPA loan, a bond issue or an internal borrowing from a prior year. There may be additional projects that are "rolled" as we get further into the fiscal year. These "roll forwards" will have a direct impact on the Water Fund's cash basis operating results.

The water rate structure has also been adjusted as part of the rate study process that was completed during FY 11-12. Significant capital projects, like the Radium Removal project, have recently been completed in the Water Fund. The City wants to assure a rate structure adequate to allow for operating and capital cost recapture. Based on current costs, the unadjusted rate structure was not adequate to provide for operations and anticipated future capital projects. The rate adjustments approved in April of 2014 (effective with June billings) are continuing the multi-year process of rate structure adjustments to bring the revenues in line with the costs of operating the system.

Wastewater Fund

User charges in the Wastewater Fund are higher than prior year to date by 6.2%. Total Wastewater expenses are projected to be below budget by 2.4%. Currently, the Wastewater Fund is projected to end the year with a deficit of $1,748,939. This compares to a budgeted deficit of $599,651 at the time the budget was approved. The additional deficit is due to the "roll forward" of encumbrances for projects that were not completed in FY 13-14, including the Biosolids building and the Royal Fox Lift Station. A majority of these project roll forwards will be funded with prior bond proceeds or an internal borrowing that took place in a prior year.

As with the Water Fund, the rate structure is being changed over a multi-year period to assure that operating and anticipated future capital expenses can be recovered through the rates charged for services. Current results indicate that the rate structure is insufficient to meet these costs. Additionally, the City has recently completed a major renovation and reconstruction of the existing bio-solids building. The Wastewater Fund's rate structure was again adjusted during April of 2014 (effective with June 2014 billings). The rate structure will again be evaluated in conjunction with the preparation of the FY 15-16 budget.

City of St. Charles
Monthly Financial Report
January 31, 2015
General Fund

	(1) FY 14-15 Original Budget	(2) FY 14-15 Revised Budget	(3) YTD Actual	(4) YTD Actual vs Budget (%)	(5) Prior YTD Actual	(6) Inc/(Dec) from P/Y (%)	(7) FY 14-15 Forecast	(8) Forecast vs Revised Budget	(9) Forecast vs Budget (%)	(10) FY 13-14 Actual
Revenues										
Property Taxes	$ 12,536,731	$ 12,536,731	$ 12,413,313	99.0%	$ 12,463,916	-0.4%	$ 12,536,731	$ -	0.0%	$ 12,463,916
Sales and Use Taxes	15,283,515	15,283,515	11,969,122	78.3%	11,122,108	7.6%	15,830,044	546,529	3.6%	14,877,695
State Income Tax	3,229,620	3,229,620	2,296,424	71.1%	2,386,908	-3.8%	3,126,931	(102,689)	-3.2%	3,213,190
Electric Franchise Fee	2,966,472	2,966,472	2,127,990	71.7%	2,091,535	1.7%	2,842,055	(124,417)	-4.2%	2,754,600
Hotel Tax	1,795,056	1,795,056	1,377,558	76.7%	1,371,429	0.4%	1,717,856	(77,200)	-4.3%	1,692,335
Telecommunication Tax	1,212,591	1,212,591	803,317	66.2%	871,590	-7.8%	1,100,146	(112,445)	-9.3%	1,154,103
Alcohol Tax	1,031,770	1,031,770	816,220	79.1%	781,282	4.5%	1,047,722	15,952	1.5%	1,007,291
Other	2,798,341	2,838,998	2,079,616	73.3%	2,054,216	1.2%	2,736,416	(102,582)	-3.6%	2,662,723
Transfers In	-	-	-	0.0%	-	0.0%	-	-	0.0%	90,000
Total Revenues	**$ 40,854,096**	**$ 40,894,753**	**$ 33,883,560**	**82.9%**	**$ 33,142,984**	**2.2%**	**$ 40,937,901**	**$ 43,148**	**0.1%**	**$ 39,915,853**
Expenditures										
Personal Services	$ 27,195,586	$ 27,198,328	$ 20,919,611	76.9%	$ 20,852,036	0.3%	$ 26,459,725	$ (738,603)	-2.7%	$ 26,004,572
Commodities	1,578,921	1,947,965	1,383,172	71.0%	834,376	65.8%	1,844,303	(103,662)	-5.3%	1,305,230
Contractual	9,957,713	10,185,973	6,762,710	66.4%	6,304,057	7.3%	9,364,971	(821,002)	-8.1%	8,522,875
Other Operating Expenses	1,296,966	1,382,087	1,319,278	95.5%	1,190,021	10.9%	1,369,943	(12,144)	-0.9%	1,255,009
Departmental Allocations	(4,742,843)	(4,742,843)	(3,557,142)	75.0%	(3,610,377)	-1.5%	(4,742,843)	-	0.0%	(4,813,836)
Capital	153,525	192,016	123,855	64.5%	122,316	1.3%	192,016	-	0.0%	279,207
Debt Service	4,585	4,585	3,439	75.0%	3,821	-10.0%	4,585	-	0.0%	4,586
Transfers Out	6,327,878	6,357,878	5,311,253	83.5%	5,115,962	3.8%	6,357,878	-	0.0%	6,333,648
Total Expenditures	**$ 41,772,331**	**$ 42,525,989**	**$ 32,266,176**	**75.9%**	**$ 30,812,212**	**4.7%**	**$ 40,850,578**	**$ (1,675,411)**	**-3.9%**	**$ 38,891,291**
Surplus (Deficit)	**$ (918,235)**	**$ (1,631,236)**	**$ 1,617,384**		**$ 2,330,772**		**$ 87,323**	**$ 1,718,559**		**$ 1,024,562**

City of St. Charles
Monthly Financial Report
January 31, 2015
Electric Fund

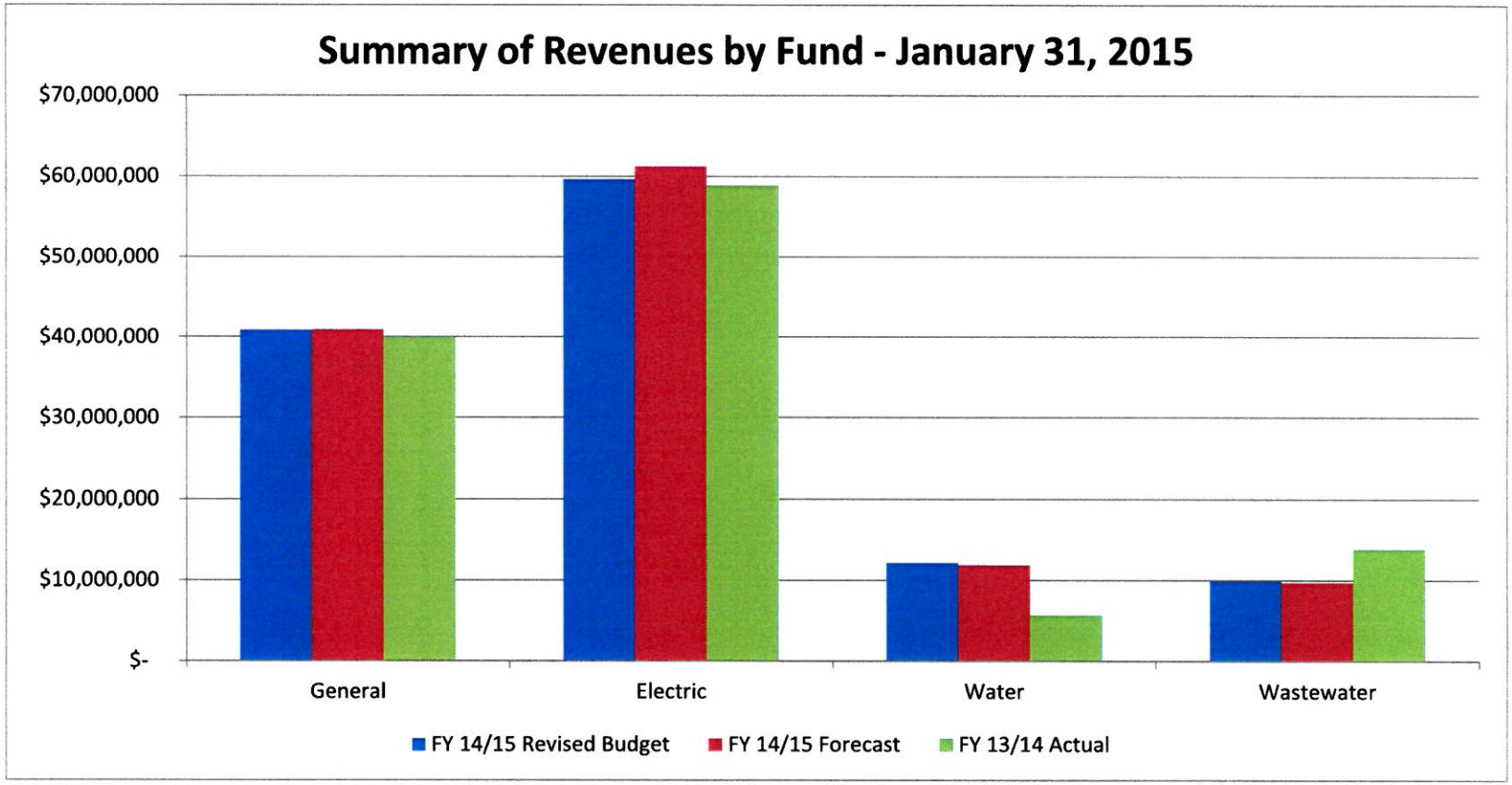
	(1) FY 14-15 Original Budget	(2) FY 14-15 Revised Budget	(3) YTD Actual	(4) YTD Actual vs Budget (%)	(5) Prior YTD Actual	(6) Inc/(Dec) from P/Y (%)	(7) FY 14-15 Forecast	(8) Forecast vs Revised Budget	(9) Forecast vs Budget (%)	(10) FY 13-14 Actual
Revenues										
User Charges	$ 57,274,970	$ 57,274,970	$ 44,667,767	78.0%	$ 43,796,060	2.0%	$ 57,300,400	$ 25,430	0.0%	$ 56,814,009
Connection Charges	58,000	58,000	56,232	97.0%	88,862	-36.7%	64,648	6,648	11.5%	103,993
MV/Equip/WC Reserve	409,112	409,112	409,113	100.0%	356,607	14.7%	409,113	1	0.0%	356,607
Reimbursement for Projects	-	205,264	258,536	126.0%	24,686	947.3%	258,536	53,272	26.0%	232,939
Other Operating Revenues	327,376	327,376	270,979	82.8%	263,264	2.9%	376,963	49,587	15.1%	402,069
Bond Proceeds	1,120,000	1,120,000	-	0.0%	638,270	0.0%	1,120,000	-	0.0%	638,270
Non-Operating Revenue	-	-	1,439,576	0.0%	-	0.0%	1,439,576	1,439,576	0.0%	-
Transfers In	279,664	279,664	61,664	22.0%	61,664	0.0%	279,664	-	0.0%	336,607
Total Revenues	**$ 59,469,122**	**$ 59,674,386**	**$ 47,163,867**	**79.0%**	**$ 45,229,413**	**4.3%**	**$ 61,248,900**	**$ 1,574,514**	**2.6%**	**$ 58,884,494**
Expenses										
Personal Services	$ 3,484,923	$ 3,484,573	$ 2,706,824	77.7%	$ 2,390,337	13.2%	$ 3,467,949	$ (16,624)	-0.5%	$ 3,493,629
Commodities	319,438	321,894	161,950	50.3%	245,833	-34.1%	235,695	(86,199)	-26.8%	314,235
Contractual	43,140,094	43,242,973	32,205,838	74.5%	33,125,739	-2.8%	41,992,152	(1,250,821)	-2.9%	43,246,852
Other Operating Expenses	6,107,947	6,111,659	3,970,148	65.0%	3,956,292	0.4%	5,456,305	(655,354)	-10.7%	6,065,133
Departmental Allocations	1,868,272	1,868,272	1,401,201	75.0%	1,409,859	-0.6%	1,868,272	-	0.0%	1,868,272
Capital	3,193,000	3,758,385	1,819,029	48.4%	2,230,179	-18.4%	3,758,385	-	0.0%	3,307,239
Debt Service	1,078,009	1,078,009	1,078,007	100.0%	1,137,995	-5.3%	1,078,009	-	0.0%	1,078,009
Transfers Out	524,945	549,205	549,205	100.0%	478,244	14.8%	549,205	-	0.0%	524,945
Total Expenses	**$ 59,716,628**	**$ 60,414,970**	**$ 43,892,202**	**72.7%**	**$ 44,974,478**	**-2.4%**	**$ 58,405,972**	**$ (2,008,998)**	**-3.3%**	**$ 59,898,314**
Surplus (Deficit)	**$ (247,506)**	**$ (740,584)**	**$ 3,271,665**		**$ 254,935**		**$ 2,842,928**	**$ 3,583,512**		**$ (1,013,820)**

City of St. Charles
Monthly Financial Report
January 31, 2015
Water Fund

	(1) FY 14-15 Original Budget	(2) FY 14-15 Revised Budget	(3) YTD Actual	(4) YTD Actual vs Budget (%)	(5) Prior YTD Actual	(6) Inc/(Dec) from P/Y (%)	(7) FY 14-15 Forecast	(8) Forecast vs Revised Budget	(9) Forecast vs Budget (%)	(10) FY 13-14 Actual
Revenues										
User Charges	$ 4,985,201	$ 4,985,201	$ 3,695,738	74.1%	$ 3,585,544	3.1%	$ 4,754,833	$ (230,368)	-4.6%	$ 4,556,305
Connection Charges	35,000	35,000	20,450	58.4%	45,870	-55.4%	24,939	(10,061)	-28.7%	52,620
MV/Equip/WC Reserve	138,959	138,959	138,958	100.0%	162,081	-14.3%	138,958	(1)	0.0%	162,081
Donations/Contributions	1,000	1,000	-	0.0%	600,928	-100.0%	-	(1,000)	-100.0%	600,928
Bond Proceeds	5,997,000	6,802,000	-	0.0%	109,432	0.0%	6,802,000	-	0.0%	109,432
Other	171,556	171,556	148,196	86.4%	179,578	-17.5%	194,615	23,059	13.4%	192,970
Transfers In	-	-	-	0.0%	-	0.0%	-	-	0.0%	-
Total Revenues	**$ 11,328,716**	**$ 12,133,716**	**$ 4,003,342**	**33.0%**	**$ 4,683,433**	**-14.5%**	**$ 11,915,345**	**$ (218,371)**	**-1.8%**	**$ 5,674,336**
Expenses										
Personal Services	$ 1,493,373	$ 1,493,810	$ 1,062,231	71.1%	$ 1,155,920	-8.1%	$ 1,394,126	$ (99,684)	-6.7%	$ 1,516,513
Commodities	507,285	494,759	299,165	60.5%	325,989	-8.2%	445,244	(49,515)	-10.0%	423,849
Contractual	820,792	874,497	518,519	59.3%	672,451	-22.9%	856,646	(17,851)	-2.0%	918,730
Other Operating Expenses	128,426	143,266	144,893	101.1%	141,419	2.5%	165,148	21,882	15.3%	169,310
Departmental Allocations	838,207	838,207	628,659	75.0%	641,610	-2.0%	838,207	-	0.0%	855,480
Capital	7,487,183	8,680,439	616,354	7.1%	364,863	68.9%	8,680,439	-	0.0%	524,642
Debt Service	842,623	842,623	668,413	79.3%	655,189	2.0%	842,623	-	0.0%	829,400
Transfers Out	171,640	171,640	171,640	100.0%	161,591	6.2%	171,640	-	0.0%	161,591
Total Expenses	**$ 12,289,529**	**$ 13,539,241**	**$ 4,109,874**	**30.4%**	**$ 4,119,032**	**-0.2%**	**$ 13,394,073**	**$ (145,168)**	**-1.1%**	**$ 5,399,515**
Surplus (Deficit)	**$ (960,813)**	**$ (1,405,525)**	**$ (106,532)**		**$ 564,401**		**$ (1,478,728)**	**$ (73,203)**		**$ 274,821**

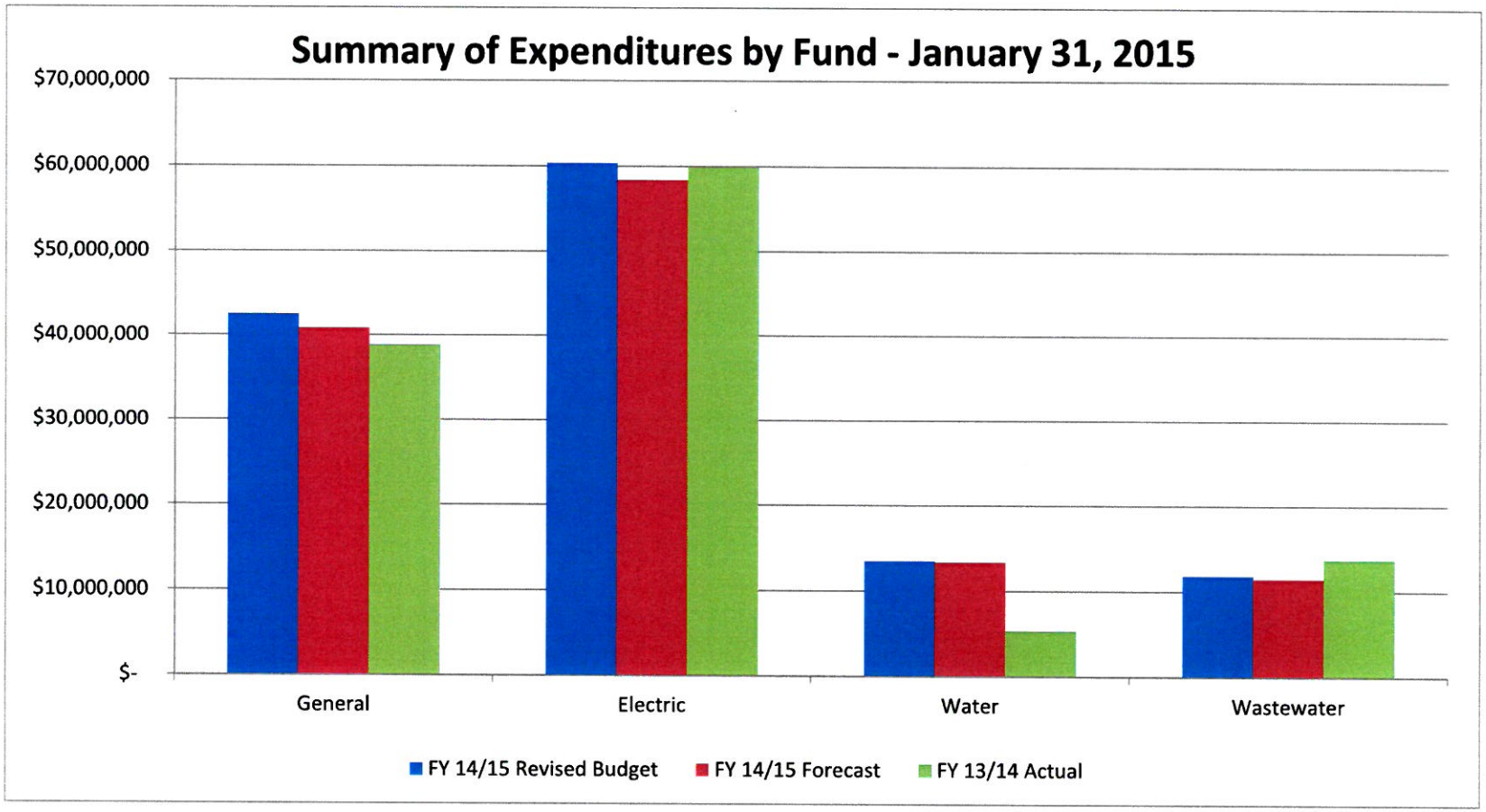
City of St. Charles
Monthly Financial Report
January 31, 2015
Wastewater Fund

	(1) FY 14-15 Original Budget	(2) FY 14-15 Revised Budget	(3) YTD Actual	(4) YTD Actual vs Budget (%)	(5) Prior YTD Actual	(6) Inc/(Dec) from P/Y (%)	(7) FY 14-15 Forecast	(8) Forecast vs Revised Budget	(9) Forecast vs Budget (%)	(10) FY 13-14 Actual
Revenues										
User Charges	$ 7,801,654	$ 7,801,654	$ 5,708,036	73.2%	$ 5,373,001	6.2%	$ 7,586,701	$ (214,953)	-2.8%	$ 7,087,557
Connection Charges	55,000	55,000	22,746	41.4%	80,445	-71.7%	27,943	(27,057)	-49.2%	89,511
MV/Equip/WC Reserve	297,370	297,370	297,370	100.0%	287,206	3.5%	297,370	-	0.0%	287,206
Bond/IEPA Loan Proceeds	-	1,759,020	1,396,008	79.4%	4,147,338	0.0%	1,759,020	-	0.0%	6,173,900
Other	64,800	64,800	43,612	67.3%	36,516	19.4%	72,212	7,412	11.4%	185,614
Transfers In	-	-	-	0.0%	-	0.0%	-	-	0.0%	-
Total Revenues	**$ 8,218,824**	**$ 9,977,844**	**$ 7,467,772**	**74.8%**	**$ 9,924,506**	**-24.8%**	**$ 9,743,246**	**$ (234,598)**	**-2.4%**	**$ 13,823,788**
Expenses										
Personal Services	$ 2,001,699	$ 2,001,946	$ 1,494,569	74.7%	$ 1,519,089	-1.6%	$ 1,927,843	$ (74,103)	-3.7%	$ 1,922,643
Commodities	295,478	306,897	209,212	68.2%	201,515	3.8%	292,013	(14,884)	-4.8%	275,284
Contractual	1,816,351	2,185,064	1,420,002	65.0%	1,173,194	21.0%	1,921,552	(263,512)	-12.1%	1,697,951
Other Operating Expenses	236,145	237,600	220,746	92.9%	257,062	-14.1%	229,612	(7,988)	-3.4%	270,150
Departmental Allocations	1,257,275	1,257,275	942,957	75.0%	946,395	-0.4%	1,257,275	-	0.0%	1,261,860
Capital	702,000	3,354,363	2,162,978	64.5%	5,578,644	-61.2%	3,354,363	-	0.0%	6,501,194
Debt Service	2,186,577	2,186,577	1,582,890	72.4%	1,545,241	2.4%	2,186,577	-	0.0%	1,545,241
Transfers Out	322,950	322,950	322,950	100.0%	300,358	7.5%	322,950	-	0.0%	300,358
Total Expenses	**$ 8,818,475**	**$ 11,852,672**	**$ 8,356,304**	**70.5%**	**$ 11,521,498**	**-27.5%**	**$ 11,492,185**	**$ (360,487)**	**-3.0%**	**$ 13,774,681**
Surplus (Deficit)	**$ (599,651)**	**$ (1,874,828)**	**$ (888,532)**		**$ (1,596,992)**		**$ (1,748,939)**	**$ 125,889**		**$ 49,107**



	Revenues		
	FY 14/15 Revised Budget	FY 14/15 Forecast	FY 13/14 Actual
General	$ 40,894,753	$ 40,937,901	$ 39,915,853
Electric	$ 59,674,386	$ 61,248,900	$ 58,884,494
Water	$ 12,133,716	$ 11,915,345	$ 5,674,336
Wastewater	$ 9,977,844	$ 9,743,246	$ 13,823,788

Chart 1



	Expenditures		
	FY 14/15 Revised Budget	FY 14/15 Forecast	FY 13/14 Actual
General	$ 42,525,989	$ 40,850,578	$ 38,891,291
Electric	$ 60,414,970	$ 58,405,972	$ 59,898,314
Water	$ 13,539,241	$ 13,394,073	$ 5,399,515
Wastewater	$ 11,852,672	$ 11,492,185	$ 13,774,681

Chart 2

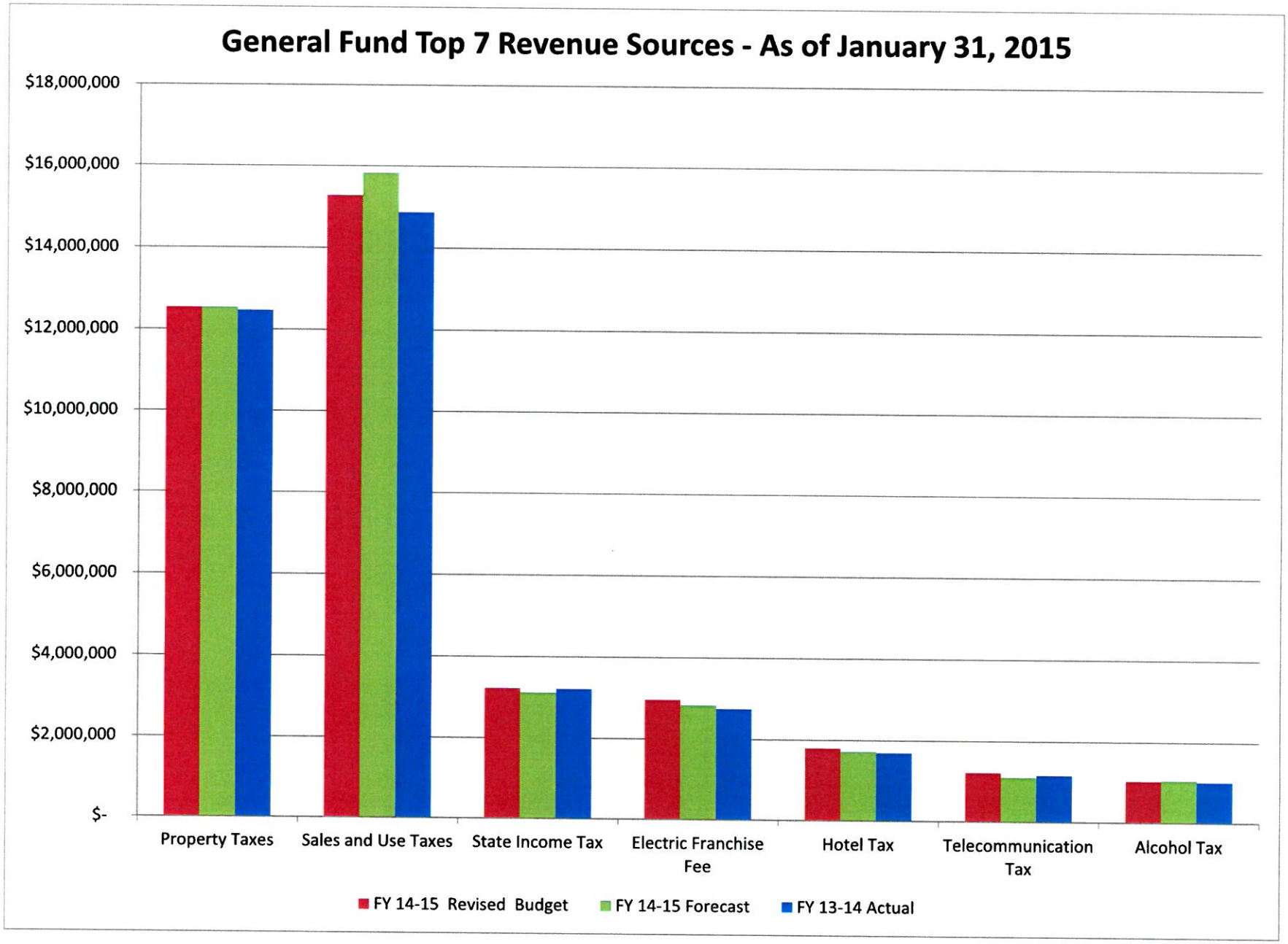
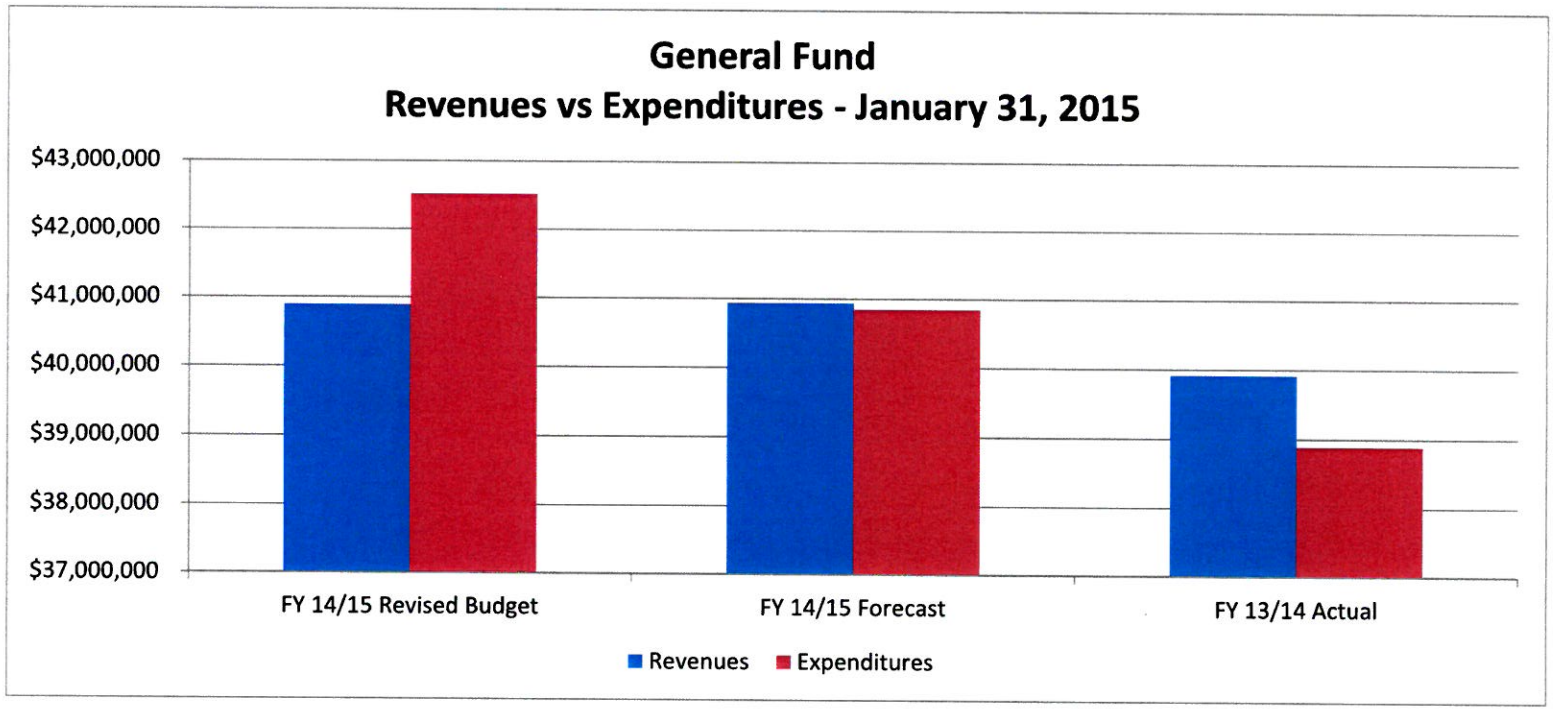
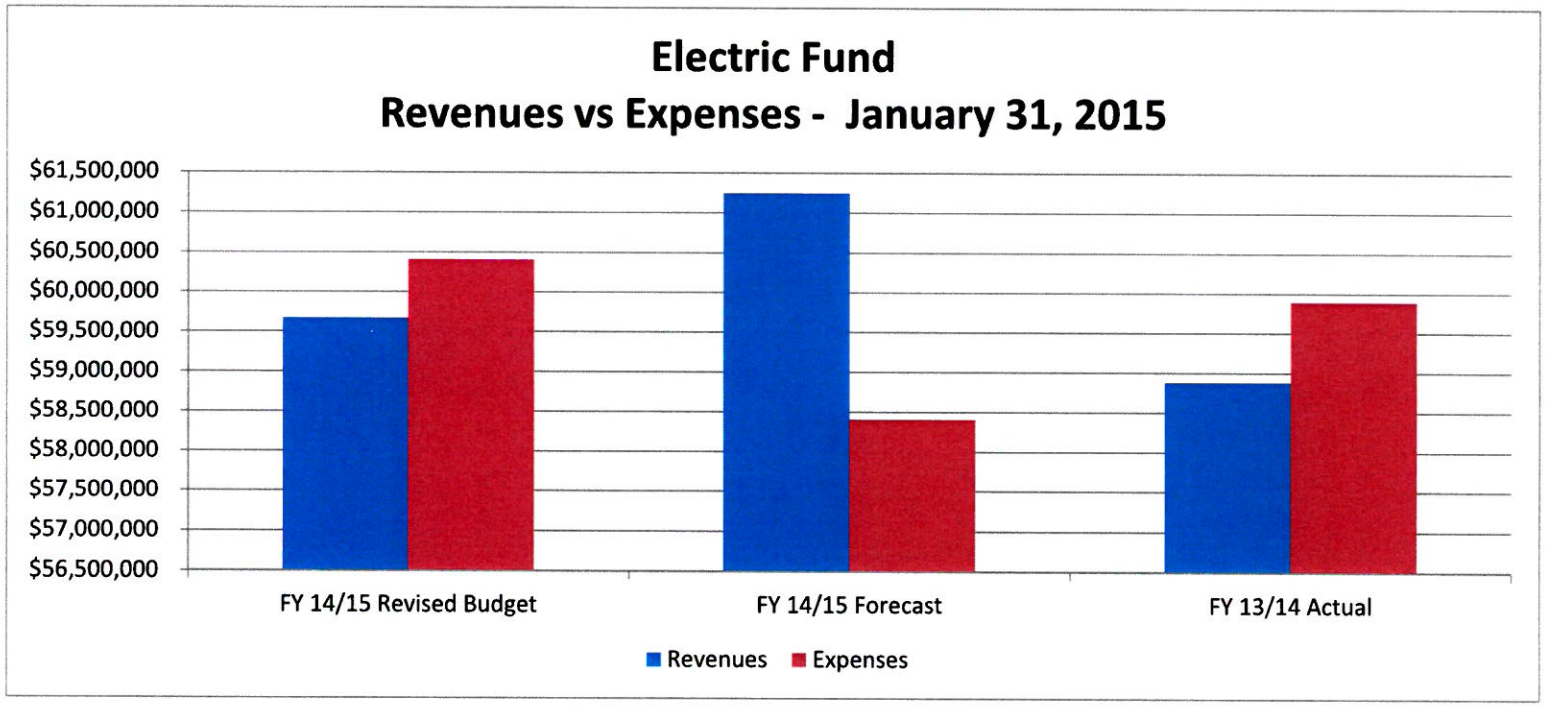

General Fund Top 7 Revenue Sources - As of January 31, 2015
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
Property Taxes
Sales and Use Taxes
State Income Tax
Electric Franchise Fee
Hotel Tax
Telecommunication Tax
Alcohol Tax
FY 14-15 Revised Budget
FY 14-15 Forecast
FY 13-14 Actual

Chart 3



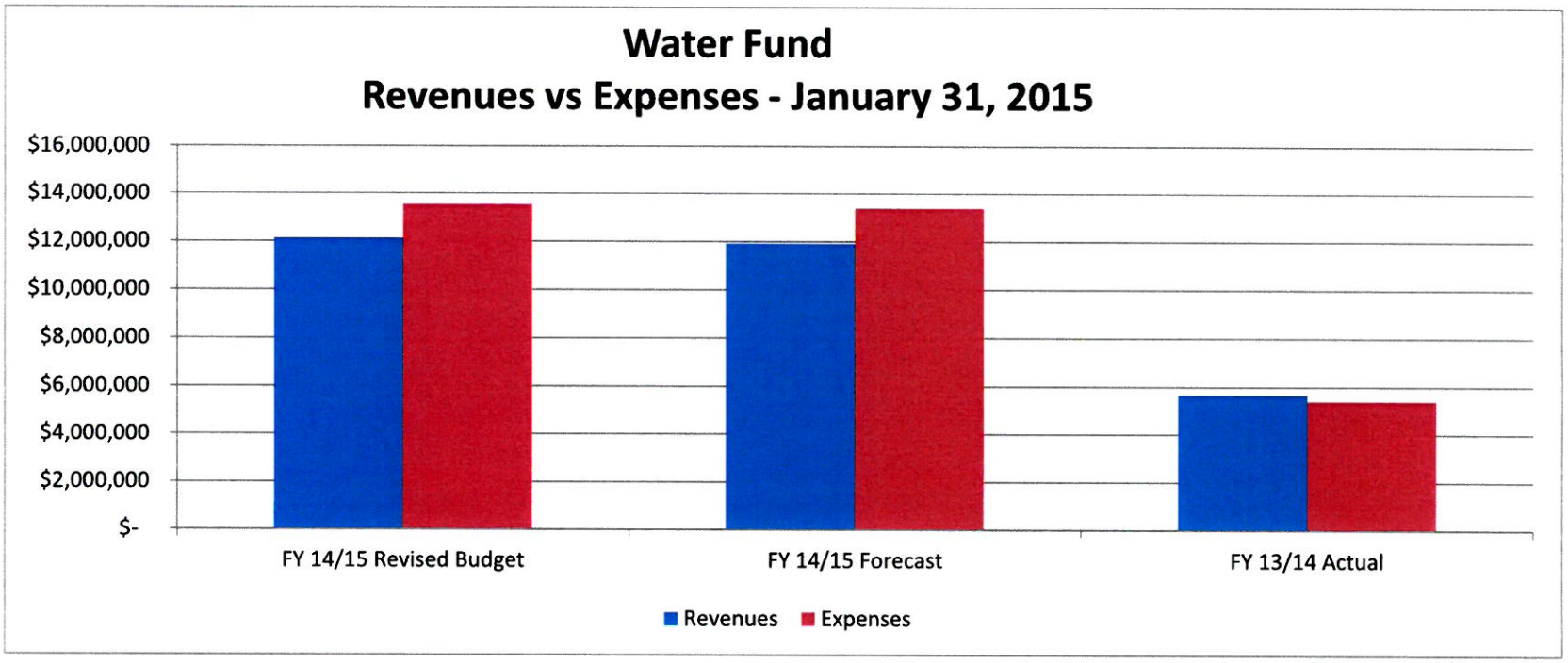
	General Fund		
	FY 14/15 Revised Budget	FY 14/15 Forecast	FY 13/14 Actual
Revenues	$ 40,894,753	$ 40,937,901	$ 39,915,853
Expenditures	$ 42,525,989	$ 40,850,578	$ 38,891,291
Surplus/Deficit	$ (1,631,236)	$ 87,323	$ 1,024,562

Chart 4



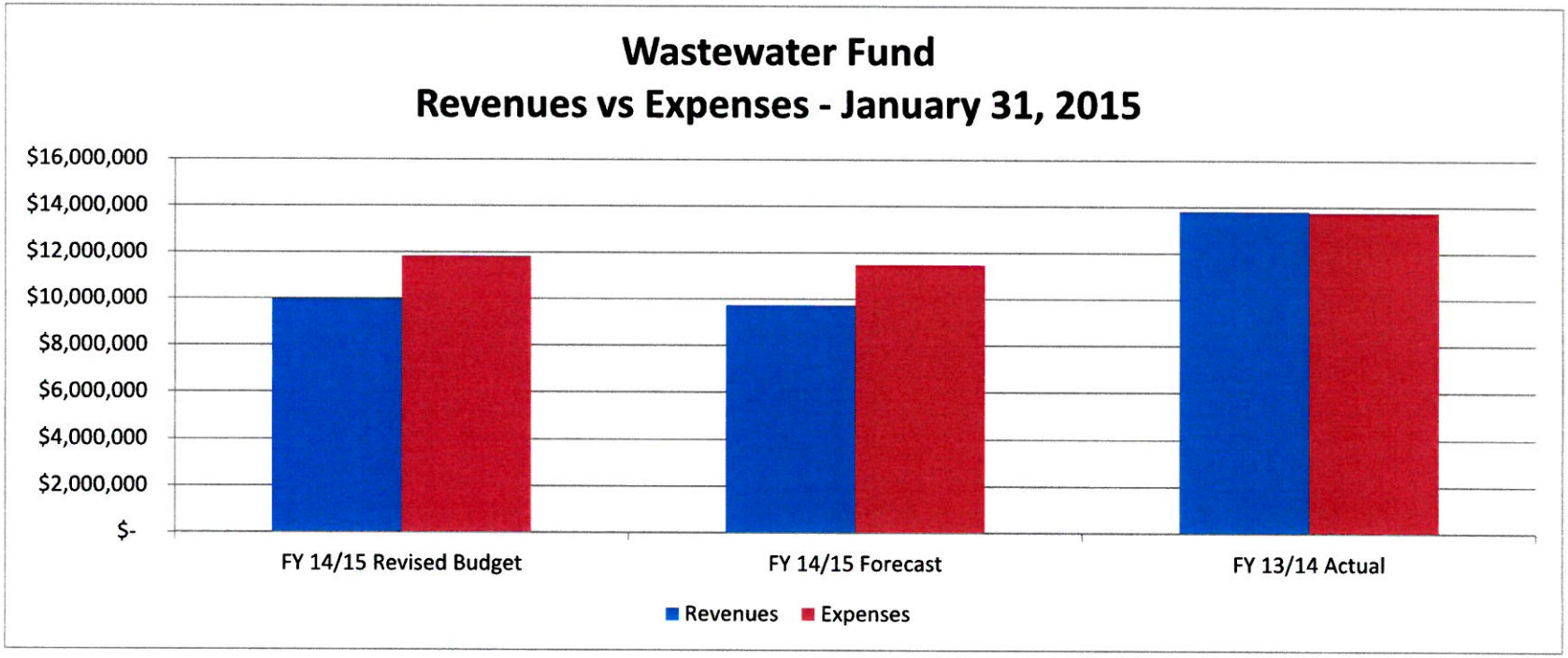
	Electric Fund		
	FY 14/15 Revised Budget	FY 14/15 Forecast	FY 13/14 Actual
Revenues	$ 59,674,386	$ 61,248,900	$ 58,884,494
Expenses	$ 60,414,970	$ 58,405,972	$ 59,898,314
Surplus/Deficit	$ (740,584)	$ 2,842,928	$ (1,013,820)

Chart 5



	Water Fund		
	FY 14/15 Revised Budget	FY 14/15 Forecast	FY 13/14 Actual
Revenues	$ 12,133,716	$ 11,915,345	$ 5,674,336
Expenses	$ 13,539,241	$ 13,394,073	$ 5,399,515
Surplus/Deficit	$ (1,405,525)	$ (1,478,728)	$ 274,821

Chart 6



Wastewater Fund

	FY 14/15 Revised Budget	FY 14/15 Forecast	FY 13/14 Actual
Revenues	$ 9,977,844	$ 9,743,246	$ 13,823,788
Expenses	$ 11,852,672	$ 11,492,185	$ 13,774,681
Surplus/Deficit	$ (1,874,828)	$ (1,748,939)	$ 49,107