

## **ePacket Agenda Item 2.1**

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# Memo

To: Karen Selman, Finance Committee  
From: Rosemary N. Ryba, Treasurer  
CC: Board of Trustees, Village President  
Date: July 25, 2014  
Re: Monthly Summary – **JULY**

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- Year to date property taxes collected is at 50%, compared to 51% for 2013. Second installment taxes for Cook County are due August 1, 2014 and September is the next customary property tax distribution month for Kane, Lake and McHenry Counties.
- The Real Estate and Tax Services Office of the Cook County Clerk notified my office (copy attached) that the percentage of tax burden for tax years 2012 and 2013 were miscalculated by the Illinois Department of Revenue for McHenry and Lake Counties. This will cause appropriate adjustments on upcoming real estate tax bills for the residents in Cook, Lake and McHenry Counties.
- As a result of a federal class action lawsuit, AT&T was ordered to seek refunds from the states on behalf of customers that were charged telecommunication tax that were not properly taxable under federal and state laws (see attached). The amount of telecommunications tax to be refunded by the Village's collections is \$17,608.27. To minimize the impact, the monthly telecommunications tax remittance by Illinois will be reduced by about \$1,957 over the next nine months (FY 2014 \$9,785 FY 2015 \$7,828).
- As of June 30, 2014, vehicle sticker revenue was \$27,433 (\$32,700 budgeted).
- The MAP #576 Labor Contract is due to expire on December 31, 2014. Pay scales of the members should be negotiated prior to October, 2014 when 2015 budget worksheets are reviewed by the Finance Committee for recommendation to the BOT.
- To be proposed at the 2<sup>nd</sup> Quarter Meeting of the Finance Committee to take place in the coming weeks, a publication fee schedule for printing requests outside the FOIA process. Also, pursuant to the April 17, 2014 Finance Committee Meeting, a review and update of the areas of credit worthiness, maximum maturities investments, delegation of responsibilities to provide performance reviews and credit quality standards/performance of the Village's Investment Policy (attached Res. 99-19) is to be brought back to the August, 2014 Meeting of the Finance Committee.
- The Village is now in the second half of the fiscal year, and approaching the budget process. Budget Worksheets will be provided for the August Village Board Meeting.
- Treasurer's Report 2.1 is available to the Board of Trustees in the e-Packet with other July Agenda materials. Archive records can be found online at [www.barringtonhills-il.gov/treasurer](http://www.barringtonhills-il.gov/treasurer).

**REAL ESTATE AND TAX SERVICES**  
**OFFICE OF COOK COUNTY CLERK DAVID ORR**  
118 N. Clark Street Room 434, Chicago, Illinois 60602



TEL 312.603.5656 FAX 312.603.4707 WEB [cookcountyclerk.com](http://cookcountyclerk.com)

May 29, 2014

Ms. Rosemary Ryba  
Treasurer, Village of Barrington Hills  
112 Algonquin Road  
Barrington Hills, Illinois 60010-5199

RE: Adjustment to Cook County Percentage of Burden for tax years 2012 and 2013

Dear Ms. Ryba

The Cook County Clerk's Office was notified on May 22, 2014 that the Percentages of Burden for eleven taxing districts, including the Village of Barrington Hills, had been miscalculated by the Illinois Department of Revenue. IDOR relied on incorrect Equalized Assessed Values certified to them by two collar counties. This has caused them to recertify a lower Cook County Percentage of Burden for tax years 2012 and 2013.

Due to the timing of this recertification, Cook County is able to utilize the recertified Percentages of Burden in calculating the 2013 tax rates for your district.

However, due to the change to the 2012 Percentage of Burden, the amount extended to the Cook County taxpayers in these districts was greater than it should have been. For the 2012 tax year, the Percentage of Burden for your district should have been 57.57% resulting in the Cook County taxpayers being taxed an additional \$28,753.39 for 2012.

The Illinois Department of Revenue certified a Cook County Percentage of Burden of 58.17% for your district for tax year 2013. In order to make the Cook County taxpayers whole, we will be further adjusting your 2013 Cook County Percentage of Burden to 57.75%.

The other counties will make their appropriate adjustments to your district's extension next tax year. Please contact the other county clerks for additional details.

If you have any questions regarding this adjustment, please contact me as soon as possible at (312) 603-5649.

Sincerely,

Bill Vaselopulos  
Director, Real Estate and Tax Services  
Office of the Cook County Clerk



#BWNKMGV  
#CNXX X138 467X 2241#  
BARRINGTON HILLS  
BARRINGTON HILLS VLG TREASURER  
112 ALGONQUIN RD  
BARRINGTON IL 60010-5199

June 18, 2014



Letter ID: CNXXX138467X2241

Account ID: 12980-22464



Dear Local Official:

As a result of a federal class action lawsuit, a large telecommunications carrier was ordered to seek refunds from the states on behalf of customers that were charged telecommunication taxes on transactions that were not properly taxable under federal and state laws. The Department has recently resolved litigation related to the Illinois transactions. This has caused the State to refund millions of dollars worth of telecommunications excise taxes that were collected from customers and remitted to the State but were never properly taxable.

A significant portion of the State refunds involves proceeds that were distributed to local governments. As a result, the Department must recover these proceeds from the local governments that received telecommunications excise tax distributions on non taxable transactions.

In accordance with the confidentiality provisions outlined in 35 ILCS 120/11 (Retailers' Occupation Tax Act), we are unable to disclose additional information.

The Department understands that many local governments would be adversely effected if the entire amount of these distributions was offset from their monthly distribution in a short period of time.

In an effort to minimize the impact of this adjustment to your local government, the Department will adjust your distributions in 9 monthly installments totaling \$17,608.27 as follows:

8 @ \$1,956.47  
1 @ \$1,956.51

Each month, the specified amount will be deducted from your regular monthly tax distribution. The adjustments will begin with the disbursement made during August, 2014. Should you wish to resolve the adjustments in a shorter timeframe, please contact us at the number listed below.

If you have any questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are listed below



Today is July 25, 2014

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## IML Legal Brief: Telecommunications Tax Refund Notice

By **Jerry Zarley, Legal Analyst**  
Published on Thursday July 03, 2014

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Over 700 local governments throughout the state of Illinois have received a notice from the Illinois Department of Revenue (IDOR) seeking a refund of certain telecommunications excise taxes distributed to local governments. The notice explains:

As a result of a federal class action lawsuit, a large telecommunications carrier was ordered to seek refunds from the states on behalf of customers that were charged telecommunication taxes on transactions that were not properly taxable under federal and state law. The Department has recently resolved litigation related to the Illinois transactions. This has caused the State to refund millions of dollars worth of telecommunications excise taxes that were collected from customers and remitted to the State but were never properly taxable.

The notice goes on to explain:

A significant portion of the State refunds involves proceeds that were distributed to local governments. As a result, the Department must recover these proceeds from the local governments that received telecommunications excise tax distributions on non taxable transactions.

The notice then goes on to explain that pursuant to the "confidentiality provisions outlined in 35 ILCS 120/11 (Retailers' Occupation Tax Act)," IDOR is "unable to disclose additional information."

IML staff have received quite a few queries on this notice, with some even wondering if the notice is legitimate. The notice is legitimate, and this article explains what is going on.

### THE LAWSUIT & SETTLEMENT

A consolidated class action lawsuit - which landed in the Northern District of Illinois - was brought against AT&T Mobility for the collection of state and local taxes on customers' mobile device data plans from November 1, 2005 to September 7, 2010. The portion of the telecommunications tax that was challenged was the portion that applied only to the data plans during that time period, not to the entire telecommunications tax.

The class of plaintiffs claimed that the collection of the portion of the telecommunications tax that applied to their mobile device data plans violated the federal Internet Tax Freedom Act (IFTA) of 1998.<sup>1</sup> Although the state of Illinois objected, the case was settled and, on June 3, 2014, the federal judge in the case approved the \$1 billion settlement, finding that it is "fair, reasonable, and adequate."<sup>2</sup> Of that \$1 billion, the total amount owed by Illinois municipalities from telecommunications taxes collected by the Illinois Department of Revenue is approximately \$16.7 million, which AT&T is then required to reimburse customers upon completion of receiving the reimbursements.

### REFUND PROCEDURE

In Illinois, the State collected the telecommunications tax from AT&T and distributed the appropriate amount to the local taxing bodies. Therefore, the State is seeking reimbursement of those funds that were distributed to the local taxing bodies.

The only portion of the telecommunications tax that was affected was the data plans, whether they were on cell phones or tablets. The rest of the telecommunications tax still applies. Therefore, the State explains that it is acquiring its reimbursement by subtracting the amount each municipality owes from distributions of the

telecommunications tax beginning in August 2014.

IML staff contacted IDOR for further clarification. IDOR informed us that, for municipalities with relatively small refunds, the entire amount will be deducted from the August 2014 telecommunications tax distribution.

For municipalities that pay larger refunds, those amounts will be deducted in equal amounts over the next months (three, six, nine, or twelve), up to 12 months, depending upon the amount to be refunded.

Your municipality may pay its amount off sooner by contacting IDOR at the number listed on the notice.

## RESOURCES

Although the IDOR notice states that it cannot provide any further information because of confidentiality concerns, there are two good resources to help you learn more about this settlement agreement.

- AT&T Mobility Settlement website at [www.attmsettlement.com/Default.aspx](http://www.attmsettlement.com/Default.aspx), which has a variety of resources, including the full-text of the final settlement order.
- The Chamberlain Hrdicka Law Firm offered a good report on its Tax Blawg - State and Local blog about this case: <http://taxblawgstateandlocal.wordpress.com/2011/06/13/att-1-billion-class-action-settlement-approved-by-federal-judge/>

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<sup>1</sup> See, 47 U.S.C. 151.

<sup>2</sup> See, *In Re AT&T Mobility Wireless Data Services Sales Tax Litigation*, No. 10 C 2278 (N.D. Ill. June 3, 2014).

**RESOLUTION AUTHORIZING THE ADOPTION OF  
AN INVESTMENT POLICY IN ACCORDANCE WITH THE  
LOCAL GOVERNMENT INVESTMENT POLICY ACT**

WHEREAS, pursuant to Public Act 90-688, all local governments are required to have a written investment policy by January 1, 2000; and

WHEREAS, the Board of Trustees of the Village of Barrington Hills (the "Village") desires to adopt such an investment policy in compliance with Public Act 90-688.

NOW, THEREFORE BE IT RESOLVED by the President and the Board of Trustees of the Village of Barrington Hills, Cook, Kane, Lake, and McHenry Counties, Illinois, as a home rule municipality, the following:

**Section One** The Village hereby adopts the following investment policy:

1.01 **Policy.** It is the policy of the Village to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

1.02 **Scope.** This policy includes all funds governed by the Board of Trustees.

1.03 **Prudence.** Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio.

1.04 **Objective.** The primary objective, in order of priority, shall be:

- Legality - conformance with federal, state and other legal requirements
- Safety - preservation of capital and protection of investment principal
- Liquidity - maintenance of sufficient liquidity to meet operating requirements
- Yield - attainment of market rates of return

The portfolio should be reviewed periodically as to its effectiveness in meeting the entity's needs for safety, liquidity, rate of return, diversification and its general performance.



1.05 Delegation of Authority. Management and administrative responsibility for the investment program is hereby delegated to the Treasurer who, under the delegation of the Board of Trustees, shall establish written procedures for the operation of the investment program.

1.06 Ethics and Conflicts of Interest. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

1.07 Authorized Financial Dealers and Institutions. The Treasurer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security brokers/dealers selected by credit worthiness.

1.08 Authorized and Suitable Investments. Investments may be made in any type of security allowed for in Illinois statutes regarding the investment of public funds. Investments shall be made that reflect the cash flow needs of the fund type being invested.

1.09 Collateralization. Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement and held at an independent – third party institution in the name of the municipality.

1.10 Safekeeping and Custody. All security transactions, including collateral for repurchase agreements, entered into by the Village, shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by an independent third party custodian designated by the Treasurer and evidenced by safekeeping receipts and a written custodial agreement.

1.11 Diversification. The entity shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

1.12 Maximum Maturities. To the extent possible, the Village shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than one (1) years from the date of purchase.

Reserve funds may be invested in securities exceeding five (5) years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.

1.13 Internal Control. The Treasurer is responsible for establishing and maintaining an internal control structure designed to insure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The internal controls shall address the following points:



- Control of collusion
- Separation of transaction authority from accounting
- Custodial safekeeping
- Written confirmation of telephone transactions for investments and wire transfers

1.14 Performance Standards. This investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to benchmarks with similar maturity, liquidity and credit quality as the portfolio.

1.15 Reporting. The Treasurer shall prepare an investment report at least monthly. The report should be provided to the Board of Trustees and available on request. The report should be in a format suitable for review by the general public. An annual report should also be provided to the Board of Trustees.

1.16 Marking to Market. A statement of the market value of the portfolio shall be issued to the Board of Trustees quarterly.

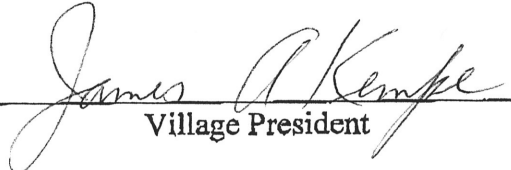
1.17 Investment Policy Adoption. The investment policy shall be adopted by the Board of Trustees. The policy shall be reviewed on an annual basis by the Treasurer and any modifications made thereto must be approved by the Board of Trustees.

**Section Two** If any part or provision of this Resolution shall be held or deemed to be invalid, such invalidity shall not have the affect of rendering another part or provision of this Resolution invalid.

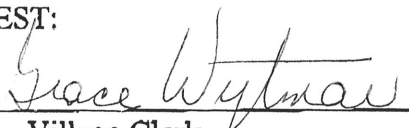
**Section Three** This Resolution shall be in full force and affect from and after its passage and approval as provided by law.

APPROVED THIS 15<sup>th</sup> day of December, 1999.

AYES: 7; NAYS: 0; ABSENT: 0.

  
 Village President

ATTEST:

  
 Village Clerk

DATE: 07/11/2014  
 TIME: 13:48:17  
 ID: GL470001.CBH

Village of Barrington Hills  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 6 PERIODS ENDING JUNE 30, 2014

PAGE: 1  
 F-YR: 14

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED</b>							
<b>REVENUES</b>							
10-00-40000	PROPERTY TAX-GENERAL FUND	118,294.92	230,704.48	95.0	1,419,539.00	702,461.77	(50.5)
10-00-40001	PROPERTY TAX-POLICE PENSION	118,820.00	105,690.20	(11.0)	650,000.00	321,811.37	(50.4)
10-00-40100	STATE SALES TAX & USE TAX	7,236.00	8,748.31	20.9	108,000.00	54,763.59	(49.2)
10-00-40102	NOT ASSIGNED	0.00	0.00	0.0	0.00	0.00	0.0
10-00-40200	STATE INCOME TAX	35,517.92	40,990.83	15.4	426,215.00	191,189.20	(55.1)
10-00-40300	BUILDING PERMITS & PERC TESTS	5,460.00	9,286.00	70.0	140,000.00	52,015.00	(62.8)
10-00-40400	UTILITY TAX-TELECOMMUNICATIONS	10,670.00	14,348.92	34.4	194,000.00	89,244.91	(54.0)
10-00-40410	UTILITY TAX - NI GAS	34,000.00	62,212.55	82.9	136,000.00	131,517.21	(3.3)
10-00-40420	UTILITY TAX - ELECTRICITY	50,000.00	48,134.27	(3.7)	200,000.00	112,229.83	(43.8)
10-00-40500	LIQUOR & SCAVENGER LICENSES	100.00	10.00	(90.0)	1,200.00	1,030.00	(14.1)
10-00-40600	POLICE ACCIDENT REPORTS	83.33	120.00	44.0	1,000.00	686.00	(31.4)
10-00-40700	COPY FEES (ORDINANCES)	20.83	0.00	100.0	250.00	88.30	(64.6)
10-00-40800	TRAFFIC FINES	3,180.00	3,507.73	10.3	60,000.00	17,094.92	(71.5)
10-00-40801	CIVIL FINE COLLECTIONS	0.00	0.00	0.0	0.00	0.00	0.0
10-00-40900	VEHICLE STICKER FEES	1,635.00	2,742.00	67.7	32,700.00	27,433.00	(16.1)
10-00-41000	INTEREST INCOME	541.67	425.20	(21.5)	6,500.00	4,941.20	(23.9)
10-00-41100	SUPERVISION FINES	541.67	340.00	(37.2)	6,500.00	1,740.00	(73.2)
10-00-41200	PERSONAL PROP REPLACEMENT TAX	3,500.00	309.52	(91.1)	42,000.00	23,227.74	(44.7)
10-00-41300	OVERWEIGHT PERMIT FEES	3,083.33	2,650.00	(14.0)	37,000.00	28,262.00	(23.6)
10-00-41400	POLICE "C" TICKETS	4,583.33	5,350.00	16.7	55,000.00	31,250.00	(43.1)
10-00-41600	FRANCHISE FEES	0.00	17,918.02	100.0	70,000.00	52,766.02	(24.6)
10-00-41700	OTHER INCOME	583.33	1,277.76	119.0	7,000.00	19,460.73	178.0
10-00-41800	SURPLUS PROPERTY	1,000.00	0.00	100.0	12,000.00	144.08	(98.8)
10-00-42000	GRANT REV-PUBLIC SFTY EQUIPMNT	652.17	0.00	100.0	7,826.00	7,826.00	0.0
10-00-42100	POLICE TRAINING REIMBURSEMENTS	41.67	0.00	100.0	500.00	0.00	100.0
10-00-42200	SEIZED DRUG REVENUE	0.00	0.00	0.0	0.00	0.00	0.0
10-00-42300	SECURITY LINK SYSTEM FEES	0.00	0.00	0.0	9,800.00	4,074.15	(58.4)
10-00-42400	ZONING & PETITION FEES	41.67	350.00	739.9	500.00	2,150.00	330.0
10-00-42500	FORFEITED DRUG REVENUE	41.67	0.00	100.0	500.00	0.00	100.0
10-00-42600	ANIMAL SERVICES REIMBURSEMENTS	100.00	50.00	(50.0)	1,200.00	894.00	(25.5)
10-00-42700	SUBDIVISION REIMBURSEMENTS	208.33	0.00	100.0	2,500.00	0.00	100.0
10-00-42800	CONTRIBUTIONS / DONATIONS	416.67	0.00	100.0	5,000.00	0.00	100.0
10-00-42900	BCFPD RENT/INCOME	133.33	0.00	100.0	1,600.00	1,842.00	15.1
10-00-43000	DEBT PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
<b>TOTAL REVENUES: UNASSIGNED</b>		<b>400,486.84</b>	<b>555,165.79</b>	<b>38.6</b>	<b>3,634,330.00</b>	<b>1,880,143.02</b>	<b>(48.2)</b>

**ADMINISTRATION EXPENSES**

10-01-50201	VILLAGE CLERK	5,092.08	5,092.10	0.0	61,105.00	30,552.60	50.0
10-01-50202	VILLAGE TREASURER	5,190.64	5,190.64	0.0	62,287.68	31,143.84	50.0
10-01-50203	OFFICE/COMP/SOFTWARE SUPPLIES	375.00	275.25	26.6	4,500.00	1,494.28	66.7

DATE: 07/11/2014  
 TIME: 13:48:17  
 ID: GL470001.CBH

Village of Barrington Hills  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 6 PERIODS ENDING JUNE 30, 2014

PAGE: 2  
 F-YR: 14

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>ADMINISTRATION EXPENSES</b>							
10-01-50204	COMPUTER EQUIPMENT	333.33	813.41	(144.0)	4,000.00	1,275.49	68.1
10-01-50205	OFFICE EQUIPMENT SERVICES	229.17	185.73	18.9	2,750.00	1,097.60	60.0
10-01-50206	TELEPHONE & INTERNET SERVICES	833.33	700.72	15.9	10,000.00	3,899.08	61.0
10-01-50207	TELEPHONE LEASE/PURCHASE	250.00	0.00	100.0	3,000.00	38.42	98.7
10-01-50208	VEHICLE STICKER EXPENSE	175.00	0.00	100.0	2,100.00	1,240.25	40.9
10-01-50209	BACOG ASSESSMENT	0.00	0.00	0.0	25,000.00	12,081.50	51.6
10-01-50210	LONGEVITY PAY-CLERK	0.00	0.00	0.0	1,250.00	0.00	100.0
10-01-50211	MEETINGS EXPENSES	333.33	438.28	(31.4)	4,000.00	2,542.17	36.4
10-01-50212	DUES AND SUBSCRIPTIONS	958.33	572.00	40.3	11,500.00	1,653.73	85.6
10-01-50213	TUITION/TRAVEL EXPENSE	916.67	33.00	96.4	11,000.00	2,164.25	80.3
10-01-50214	NEWSLETTER/WEBSITE	4,095.90	3,798.95	7.2	12,300.00	7,676.87	37.5
10-01-50215	COMPUTER ACCESSORIES	20.83	0.00	100.0	250.00	0.00	100.0
10-01-50216	ADMINISTRATIVE VEHICLE	291.67	43.45	85.1	3,500.00	789.38	77.4
10-01-50217	VACATION COMPENSATION	0.00	0.00	0.0	0.00	0.00	0.0
10-01-50218	POSTAGE EXPENSE	291.67	804.73	(175.9)	3,500.00	1,051.93	69.9
10-01-50219	MESSENGER SERVICE	58.33	0.00	100.0	700.00	118.82	83.0
10-01-50220	PAYROLL SERVICES	300.00	264.98	11.6	3,600.00	1,738.83	51.7
10-01-50221	BROADBAND DATA SERVICE	1,416.67	387.35	72.6	17,000.00	5,774.66	66.0
10-01-50222	LONGEVITY PAY-TREASURER	0.00	0.00	0.0	500.00	0.00	100.0
10-01-50223	TRANSFER TO E 911 FUND	1,035.00	0.00	100.0	15,000.00	0.00	100.0
10-01-50224	WEB SERVICES	500.00	556.38	(11.2)	6,000.00	583.15	90.2
10-01-50230	DIRECTOR OF ADMINISTRATION	11,150.00	11,150.00	0.0	133,800.00	66,900.00	50.0
10-01-50231	LONGEVITY PAY-ADMINISTRATOR	0.00	0.00	0.0	2,000.00	0.00	100.0
10-01-50235	CLERICAL SERVICES	1,666.67	1,410.26	15.3	20,000.00	7,810.79	60.9
10-01-50240	COMMUNICATIONS COMMITTEE	41.67	0.00	100.0	500.00	0.00	100.0
10-01-50400	SPECIAL EVENTS	416.67	0.00	100.0	5,000.00	0.00	100.0
10-01-50401	MERCHANT FEES-CREDIT CARD FEES	2.08	0.00	100.0	25.00	0.00	100.0
10-01-50999	TRANSFER TO POLICE PENSION	3,250.00	21,606.24	(564.8)	650,000.00	224,482.37	65.4
<b>TOTAL EXPENSES: ADMINISTRATION</b>		<b>39,224.04</b>	<b>53,323.47</b>	<b>(35.9)</b>	<b>1,076,167.68</b>	<b>406,110.01</b>	<b>62.2</b>
<b>BUILDING DEPARTMENT EXPENSES</b>							
10-02-50301	PERMIT ADMINISTRATION	6,250.00	5,924.70	5.2	75,000.00	33,395.33	55.4
10-02-50302	OUTSIDE SERVICES	3,916.67	7,196.02	(83.7)	47,000.00	23,082.27	50.8
10-02-50303	PRINTING AND SUPPLIES	91.67	67.13	26.7	1,100.00	687.98	37.4
10-02-50304	FIELD/OFFICE EQUIPMENT	58.33	0.00	100.0	700.00	0.00	100.0
10-02-50305	VEHICLE EXPENSE	8.33	0.00	100.0	100.00	0.00	100.0
10-02-50306	OFFICE EXPENSES	83.33	0.00	100.0	1,000.00	863.19	13.6
10-02-50307	PLAN/ZONING INFORM. SPECIALIST	1,550.00	2,526.50	(63.0)	18,600.00	10,261.60	44.8
10-02-50308	INSPECTIONS	1,666.67	2,601.40	(56.0)	20,000.00	9,458.07	52.7
10-02-50309	RECORDS MANAGEMENT	416.67	1,215.00	(191.6)	5,000.00	2,400.00	52.0

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 FOR 6 PERIODS ENDING JUNE 30, 2014

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FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
<b>BUILDING DEPARTMENT EXPENSES</b>							
10-02-50310	SURVEYING SERVICES	250.00	0.00	100.0	3,000.00	776.50	74.1
10-02-50311	OVERTIME	41.67	0.00	100.0	500.00	0.00	100.0
10-02-50315	DRAINAGE	0.00	0.00	0.0	0.00	0.00	0.0
<b>TOTAL EXPENSES: BUILDING DEPARTMENT</b>		<b>14,333.34</b>	<b>19,530.75</b>	<b>(36.2)</b>	<b>172,000.00</b>	<b>80,924.94</b>	<b>52.9</b>
<b>HEALTH SERVICES EXPENSES</b>							
10-03-50401	ANIMAL SERVICES	125.00	143.40	(14.7)	1,500.00	885.20	40.9
10-03-50403	BOARD OF HEALTH	291.67	0.00	100.0	3,500.00	0.00	100.0
10-03-50405	POTABLE WATER	208.33	0.00	100.0	2,500.00	0.00	100.0
<b>TOTAL EXPENSES: HEALTH SERVICES</b>		<b>625.00</b>	<b>143.40</b>	<b>77.0</b>	<b>7,500.00</b>	<b>885.20</b>	<b>88.2</b>
<b>LEGAL SERVICES EXPENSES</b>							
10-04-50501	VILLAGE ATTORNEY (BURKE)	9,757.01	11,165.00	(14.4)	221,750.32	33,745.00	84.7
10-04-50502	COURT ATTORNEY (CLARKE)	5,416.67	5,416.66	0.0	65,000.00	32,499.96	50.0
10-04-50503	POLICE ATTORNEY (MCGUIRE)	0.00	0.00	0.0	0.00	0.00	0.0
10-04-50504	OTHER LEGAL FEES	4,950.00	0.00	100.0	25,000.00	5,299.48	78.8
10-04-50505	PUBLICATION OF NOTICES	166.67	826.30	(395.7)	2,000.00	1,358.00	32.1
10-04-50506	EXPERT WITNESSES	708.33	0.00	100.0	8,500.00	727.00	91.4
10-04-50507	COURT REPORTERS	500.00	480.00	4.0	6,000.00	3,071.10	48.8
10-04-50508	LITIGATION EXPENSES	8,333.33	11,577.00	(38.9)	100,000.00	70,080.25	29.9
10-04-50509	LABOR RELATIONS	5,000.00	0.00	100.0	60,000.00	17,295.82	71.1
10-04-50510	PLANNING/ZONING	830.00	0.00	100.0	5,000.00	1,584.00	68.3
10-04-50511	FOIA RECORDS MANAGEMENT	3,333.33	4,550.33	(36.5)	40,000.00	15,215.34	61.9
<b>TOTAL EXPENSES: LEGAL SERVICES</b>		<b>38,995.34</b>	<b>34,015.29</b>	<b>12.7</b>	<b>533,250.32</b>	<b>180,875.95</b>	<b>66.0</b>
<b>PUBLIC SAFETY EXPENSES</b>							
10-05-50215	RESTIT. EXCHANGE & BOND TRANSF	83.33	0.00	100.0	1,000.00	0.00	100.0
10-05-50601	PURCHASE/LEASE AUTOMOBILES	0.00	0.00	0.0	61,000.00	59,678.00	2.1
10-05-50602	PETROLEUM SUPPLIES	9,000.00	7,168.79	20.3	108,000.00	34,973.09	67.6
10-05-50603	AUTOMOBILE REPAIRS	2,333.33	1,112.12	52.3	28,000.00	11,341.74	59.4
10-05-50604	TIRES	250.00	0.00	100.0	3,000.00	0.00	100.0
10-05-50606	TELEPHONE SERVICES	1,666.67	1,541.58	7.5	20,000.00	8,981.34	55.0
10-05-50612	BARN NETWORK	1,375.00	1,653.07	(20.2)	16,500.00	10,207.04	38.1
10-05-50613	RADIO MAINTENANCE	1,000.00	962.63	3.7	12,000.00	6,035.32	49.7

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FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>PUBLIC SAFETY EXPENSES</b>							
10-05-50614	REINSTALLATION OF RADIOS	350.00	103.95	70.3	4,200.00	3,866.45	7.9
10-05-50615	POLICE COMMUNICATIONS CONTRACT	562.50	556.08	1.1	6,750.00	2,757.58	59.1
10-05-50616	RADAR REPAIRS	41.67	0.00	100.0	500.00	353.48	29.3
10-05-50617	SECURITY MAINTENANCE	750.00	0.00	100.0	9,000.00	900.00	90.0
10-05-50618	JAIL SERVICES CONTRACT	62.50	100.00	(60.0)	750.00	200.00	73.3
10-05-50619	MEMBERSHIPS & DUES	645.00	250.00	61.2	12,900.00	6,055.00	53.0
10-05-50621	UNIFORMS	1,125.00	669.98	40.4	13,500.00	3,895.41	71.1
10-05-50625	I.T. CONSULTANT	3,250.00	2,406.50	25.9	39,000.00	12,776.50	67.2
10-05-50630	MARKING VEHICLES	100.00	0.00	100.0	1,200.00	1,190.00	0.8
10-05-50641	TUITION/TRAVEL EXPENSE	916.67	13.00	98.5	11,000.00	5,531.64	49.7
10-05-50642	SHOOTING PROGRAM/ARMORY	583.33	0.00	100.0	7,000.00	6,768.95	3.3
10-05-50651	VEHICULAR EXPENSES	433.33	0.00	100.0	5,200.00	1,144.23	78.0
10-05-50652	EMPLOYEE RECOGNITION/AWARDS	116.67	104.75	10.2	1,400.00	498.78	64.3
10-05-50653	EQUIPMENT REPLACEMENT	1,500.00	600.00	60.0	18,000.00	6,587.32	63.4
10-05-50654	OFFICE EXPENSES	675.00	1,088.10	(61.2)	8,100.00	3,475.69	57.0
10-05-50655	OFFICE SUPPLIES	500.00	0.00	100.0	6,000.00	684.78	88.5
10-05-50657	IPSAN & PIPS	0.00	0.00	0.0	0.00	0.00	0.0
10-05-50661	OTHER EXPENSES	2,083.33	652.55	68.6	25,000.00	8,483.96	66.0
10-05-50662	TOWING EXPENSES	62.50	0.00	100.0	750.00	170.00	77.3
10-05-50663	RECRUITMENT/PROMOTIONAL	208.33	0.00	100.0	2,500.00	0.00	100.0
10-05-50665	PROFESSIONAL SERVICES COUNSEL	416.67	0.00	100.0	5,000.00	0.00	100.0
10-05-50666	SEIZED DRUG SURRENDER TO STATE	0.00	0.00	0.0	0.00	0.00	0.0
10-05-50667	DRUG/PUBLIC EDUCATION EXPENSES	83.33	0.00	100.0	1,000.00	0.00	100.0
10-05-50668	COMPUTER SOFTWARE/EQUIPMENT	2,375.00	1,055.90	55.5	28,500.00	8,252.26	71.0
10-05-50669	DISASTER/EMERGENCY	500.00	0.00	100.0	6,000.00	3,000.00	50.0
10-05-50670	FURNITURE & EQUIPMENT	250.00	0.00	100.0	3,000.00	0.00	100.0
10-05-50671	CALEA EXPENSE	666.67	0.00	100.0	8,000.00	4,131.53	48.3
10-05-50672	PUBLIC SAFETY EQUIPMENT	652.17	0.00	100.0	7,826.00	0.00	100.0
10-05-50673	LEASE COMPUTER AIDED DISPATCH	1,916.67	0.00	100.0	23,000.00	0.00	100.0
10-05-50677	LIVE-SCAN MONTHLY FEES	408.33	0.00	100.0	4,900.00	0.00	100.0
<b>TOTAL EXPENSES: PUBLIC SAFETY</b>		<b>36,943.00</b>	<b>20,039.00</b>	<b>45.7</b>	<b>509,476.00</b>	<b>211,940.09</b>	<b>58.4</b>
<b>INSURANCE EXPENSES</b>							
10-06-50902	WELLNESS REIMBURSEMENTS	0.00	0.00	0.0	2,400.00	1,680.00	30.0
10-06-50903	EMPLOYEE DENTAL PLAN	5,259.58	4,949.48	5.9	63,115.00	29,834.84	52.7
10-06-50904	WORKER'S COMPENSATION INS.	17,459.36	9,386.00	46.2	112,641.01	67,943.00	39.6
10-06-50905	EMPLOYEE MEDICAL AND LIFE	58,500.00	48,441.35	17.1	702,000.00	309,142.18	55.9
10-06-50906	VEHICLE/PHYSICAL DAMAGE	559.00	0.00	100.0	6,708.00	1,206.00	82.0
10-06-50907	SURETY BONDS	0.00	0.00	0.0	2,500.00	0.00	100.0
10-06-50908	DISABILITY INSURANCE	1,633.83	1,695.65	(3.7)	19,606.00	10,270.31	47.6

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FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>INSURANCE EXPENSES</b>							
10-06-50909	PROPERTY INSURANCE	0.00	0.00	0.0	6,733.00	52.00	99.2
10-06-50910	INLAND MARINE/COMPUTER EQUIP	0.00	0.00	0.0	1,046.00	0.00	100.0
10-06-50911	ASSET INVENTORY	980.83	0.00	100.0	11,770.00	2,326.00	80.2
10-06-50912	PROPERTY-FIRE STATION	0.00	0.00	0.0	1,842.00	0.00	100.0
10-06-50913	DEDUCTIBLE PAYMENTS	1,250.00	0.00	100.0	15,000.00	0.00	100.0
<b>TOTAL EXPENSES: INSURANCE</b>		<b>85,642.60</b>	<b>64,472.48</b>	<b>24.7</b>	<b>945,361.01</b>	<b>422,454.33</b>	<b>55.3</b>
<b>MUNICIPAL BUILDINGS &amp; GROUNDS EXPENSES</b>							
10-07-51001	BUILDING IMPROVEMENTS	1,666.67	4,400.00	(164.0)	20,000.00	9,470.87	52.6
10-07-51002	FURNITURE AND EQUIPMENT	416.67	0.00	100.0	5,000.00	138.60	97.2
10-07-51003	INTERIOR BLDG MAINTENANCE	3,041.67	1,799.85	40.8	36,500.00	11,032.87	69.7
10-07-51004	EXTERIOR BLDG MAINTENANCE	2,083.33	0.00	100.0	25,000.00	9,570.81	61.7
10-07-51005	GROUNDS MAINTENANCE	920.00	1,500.00	(63.0)	8,000.00	3,375.00	57.8
10-07-51006	CONTRACTUAL SERVICES	416.67	0.00	100.0	5,000.00	1,164.93	76.7
10-07-51007	PARKING LOT MAINTENANCE	333.33	0.00	100.0	4,000.00	762.50	80.9
10-07-51008	PROPERTY TAXES	0.00	0.00	0.0	5,000.00	1,415.35	71.6
10-07-51009	LANDSCAPE RESTORATION	3,938.00	2,922.50	25.7	22,000.00	7,047.50	67.9
10-07-51010	LANDSCAPE IRRIGATION	125.00	0.00	100.0	1,500.00	0.00	100.0
10-07-51011	SNOW REMOVAL	0.00	0.00	0.0	15,000.00	8,315.00	44.5
10-07-51012	SAFETY/SECURITY EQUIPMENT	750.00	857.00	(14.2)	9,000.00	10,142.44	(12.6)
10-07-51098	FIRE STATION MAINTENANCE	208.33	0.00	100.0	2,500.00	3,009.50	(20.3)
<b>TOTAL EXPENSES: MUNICIPAL BUILDINGS &amp; GROUNDS</b>		<b>13,899.67</b>	<b>11,479.35</b>	<b>17.4</b>	<b>158,500.00</b>	<b>65,445.37</b>	<b>58.7</b>
<b>ZONING AND PLANNING EXPENSES</b>							
10-08-50801	MINUTES-PLANNING & ZBA	666.67	866.50	(29.9)	8,000.00	884.82	88.9
10-08-50802	SUPPLIES/GIS/PRINTING	3,166.67	2,376.26	24.9	38,000.00	17,399.35	54.2
10-08-50803	ENGINEERING SERVICES	416.67	0.00	100.0	5,000.00	520.00	89.6
10-08-50804	SUBDIVISION REVIEW/RECORDING	416.67	0.00	100.0	5,000.00	0.00	100.0
10-08-50808	PROFESSIONAL CONSULTANTS	416.67	0.00	100.0	5,000.00	0.00	100.0
10-08-50812	PLAN/ZONING INFORM. SPECIALIST	1,550.00	1,547.00	0.1	18,600.00	9,282.00	50.1
10-08-50813	OVERTIME	83.33	0.00	100.0	1,000.00	0.00	100.0
10-08-50840	EQUESTRIAN COMMISSION	8.33	0.00	100.0	100.00	0.00	100.0
10-08-50845	DEVELOPMENT COMMISSION	8.33	0.00	100.0	100.00	0.00	100.0
<b>TOTAL EXPENSES: ZONING AND PLANNING</b>		<b>6,733.34</b>	<b>4,789.76</b>	<b>28.8</b>	<b>80,800.00</b>	<b>28,086.17</b>	<b>65.2</b>

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ACCOUNT NUMBER	DESCRIPTION	FUND: GENERAL FUND JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
TOTAL FUND REVENUES		400,486.84	555,165.79	38.6	3,634,330.00	1,880,143.02	(48.2)
TOTAL FUND EXPENSES		236,396.33	207,793.50	12.1	3,483,055.01	1,396,722.06	59.9
FUND SURPLUS (DEFICIT)		164,090.51	347,372.29	111.7	151,274.99	483,420.96	219.5



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FUND: POLICE PROTECTION FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
20-00-40000	PROPERTY TAX-POLICE PROTECTION	375,384.49	415,035.43	10.5	2,553,636.00	1,263,722.85	(50.5)
20-00-40100	GRANT REVENUES	0.00	0.00	0.0	0.00	0.00	0.0
20-00-40400	SPECIAL DETAIL INCOME	416.67	320.00	(23.2)	5,000.00	1,040.00	(79.2)
20-00-40500	INSURANCE REIMBURSEMENTS	41.67	0.00	100.0	500.00	0.00	100.0
<b>TOTAL REVENUES: UNASSIGNED</b>		<b>375,842.83</b>	<b>415,355.43</b>	<b>10.5</b>	<b>2,559,136.00</b>	<b>1,264,762.85</b>	<b>(50.5)</b>
<b>UNASSIGNED EXPENSES</b>							
20-00-51101	POLICE CHIEF	11,150.00	11,150.00	0.0	133,800.00	66,900.00	50.0
20-00-51102	SUPERVISORS(SWORN)	52,529.17	52,529.18	0.0	630,350.00	315,175.08	50.0
20-00-51103	PATROL OFFICERS	87,761.33	87,561.28	0.2	1,053,136.00	525,340.24	50.1
20-00-51106	OVERTIME	7,250.00	6,164.38	14.9	87,000.00	36,136.33	58.4
20-00-51107	DISPATCHERS/RECORD CLERKS	39,133.33	39,133.26	0.0	469,600.00	233,503.59	50.2
20-00-51108	EDUCATIONAL BENEFITS	166.67	0.00	100.0	2,000.00	1,102.53	44.8
20-00-51110	SUPERVISORS (NON-SWORN)	12,333.33	12,333.34	0.0	148,000.00	74,000.04	50.0
20-00-51111	VACATION COMPENSATION	0.00	0.00	0.0	10,000.00	0.00	100.0
20-00-51112	LONGEVITY AWARDS	2,479.17	4,250.00	(71.4)	29,750.00	19,750.00	33.6
<b>TOTAL EXPENSES: UNASSIGNED</b>		<b>212,803.00</b>	<b>213,121.44</b>	<b>(0.1)</b>	<b>2,563,636.00</b>	<b>1,271,907.81</b>	<b>50.3</b>
<b>TOTAL FUND REVENUES</b>		<b>375,842.83</b>	<b>415,355.43</b>	<b>10.5</b>	<b>2,559,136.00</b>	<b>1,264,762.85</b>	<b>(50.5)</b>
<b>TOTAL FUND EXPENSES</b>		<b>212,803.00</b>	<b>213,121.44</b>	<b>(0.1)</b>	<b>2,563,636.00</b>	<b>1,271,907.81</b>	<b>50.3</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>163,039.83</b>	<b>202,233.99</b>	<b>24.0</b>	<b>(4,500.00)</b>	<b>(7,144.96)</b>	<b>58.7</b>

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FUND: SOCIAL SECURITY FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
30-00-40000	PROPERTY TAX-SOCIAL SECURITY	41,678.40	37,047.58	(11.1)	228,000.00	112,804.52	(50.5)
TOTAL REVENUES: UNASSIGNED		41,678.40	37,047.58	(11.1)	228,000.00	112,804.52	(50.5)
<b>UNASSIGNED EXPENSES</b>							
30-00-51201	SOCIAL SECURITY TAXES	19,000.00	18,277.67	3.8	228,000.00	108,715.93	52.3
TOTAL EXPENSES: UNASSIGNED		19,000.00	18,277.67	3.8	228,000.00	108,715.93	52.3
TOTAL FUND REVENUES		41,678.40	37,047.58	(11.1)	228,000.00	112,804.52	(50.5)
TOTAL FUND EXPENSES		19,000.00	18,277.67	3.8	228,000.00	108,715.93	52.3
FUND SURPLUS (DEFICIT)		22,678.40	18,769.91	(17.2)	0.00	4,088.59	100.0

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		FUND: AUDIT FUND					
ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
40-00-40000	PROPERTY TAX-AUDIT FUND	5,173.24	4,598.93	(11.1)	28,300.00	14,003.09	(50.5)
TOTAL REVENUES: UNASSIGNED		5,173.24	4,598.93	(11.1)	28,300.00	14,003.09	(50.5)
<b>UNASSIGNED EXPENSES</b>							
40-00-51301	ANNUAL AUDIT EXPENSE	816.00	0.00	100.0	24,000.00	24,000.00	0.0
40-00-51302	HARDWARE/SOFTWARE EXPENSE	0.00	0.00	0.0	4,000.00	2,485.38	37.8
40-00-51303	FINANCE CONSULTING	8.10	0.00	100.0	300.00	0.00	100.0
40-00-51304	RECORDS MANAGEMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: UNASSIGNED		824.10	0.00	100.0	28,300.00	26,485.38	6.4
TOTAL FUND REVENUES		5,173.24	4,598.93	(11.1)	28,300.00	14,003.09	(50.5)
TOTAL FUND EXPENSES		824.10	0.00	100.0	28,300.00	26,485.38	6.4
FUND SURPLUS (DEFICIT)		4,349.14	4,598.93	5.7	0.00	(12,482.29)	100.0

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FUND: LIGHTING FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
50-00-40000	PROPERTY TAX-LIGHTING FUND	402.16	352.12	(12.4)	2,200.00	1,072.16	(51.2)
TOTAL REVENUES: UNASSIGNED		402.16	352.12	(12.4)	2,200.00	1,072.16	(51.2)
<b>UNASSIGNED EXPENSES</b>							
50-00-51401	MUNICIPAL STREET LIGHTING	183.33	199.82	(8.9)	2,200.00	1,037.88	52.8
TOTAL EXPENSES: UNASSIGNED		183.33	199.82	(8.9)	2,200.00	1,037.88	52.8
TOTAL FUND REVENUES		402.16	352.12	(12.4)	2,200.00	1,072.16	(51.2)
TOTAL FUND EXPENSES		183.33	199.82	(8.9)	2,200.00	1,037.88	52.8
FUND SURPLUS (DEFICIT)		218.83	152.30	(30.4)	0.00	34.28	100.0

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FUND: LIABILITY INSURANCE FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>REVENUES</b>							
60-00-40000	PROPERTY TAX-INSURANCE FUND	17,268.75	15,354.69	(11.0)	94,468.00	46,752.80	(50.5)
60-00-43000	DEBT PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
<b>TOTAL REVENUES:</b>		17,268.75	15,354.69	(11.0)	94,468.00	46,752.80	(50.5)
<b>EXPENSES</b>							
60-00-51501	GENERAL LIABILITY POLICY	0.00	0.00	0.0	13,696.00	0.00	100.0
60-00-51502	VEHICLE LIABILITY POLICY	0.00	0.00	0.0	16,963.00	0.00	100.0
60-00-51503	EMPLOYMENT PRACTICE LIABILITY	0.00	0.00	0.0	4,458.00	0.00	100.0
60-00-51504	LAW ENFORCEMENT POLICY	0.00	0.00	0.0	12,767.00	0.00	100.0
60-00-51505	PUBLIC ENTITY MANAGEMENT	0.00	0.00	0.0	2,383.00	0.00	100.0
60-00-51506	EXCESS LIABILITY POLICY	0.00	0.00	0.0	44,201.00	0.00	100.0
60-00-51507	CRIME INSURANCE POLICY	0.00	0.00	0.0	0.00	0.00	0.0
60-00-51508	EMPLOYEE BENEFITS LIABILITY	0.00	0.00	0.0	0.00	0.00	0.0
60-00-51509	DEDUCTIBLE PAYMENTS	0.00	0.00	0.0	0.00	1,008.00	100.0
<b>TOTAL EXPENSES:</b>		0.00	0.00	0.0	94,468.00	1,008.00	98.9
<b>TOTAL FUND REVENUES</b>		17,268.75	15,354.69	(11.0)	94,468.00	46,752.80	(50.5)
<b>TOTAL FUND EXPENSES</b>		0.00	0.00	0.0	94,468.00	1,008.00	98.9
<b>FUND SURPLUS (DEFICIT)</b>		17,268.75	15,354.69	(11.0)	0.00	45,744.80	100.0

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FUND: CROSSING GUARDS FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
70-00-40000	PROPERTY TAX-CROSSING GUARDS	438.72	384.13	(12.4)	2,400.00	1,169.62	(51.2)
TOTAL REVENUES: UNASSIGNED		438.72	384.13	(12.4)	2,400.00	1,169.62	(51.2)
<b>UNASSIGNED EXPENSES</b>							
70-00-51601	CROSSING GUARD SALARIES	200.00	200.00	0.0	2,400.00	1,200.00	50.0
TOTAL EXPENSES: UNASSIGNED		200.00	200.00	0.0	2,400.00	1,200.00	50.0
TOTAL FUND REVENUES		438.72	384.13	(12.4)	2,400.00	1,169.62	(51.2)
TOTAL FUND EXPENSES		200.00	200.00	0.0	2,400.00	1,200.00	50.0
FUND SURPLUS (DEFICIT)		238.72	184.13	(22.8)	0.00	(30.38)	100.0

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FUND: UNEMPLOYMENT INSURANCE FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
80-00-40000	PROPERTY TAX-UNEMPLOYMENT FUND	639.80	565.52	(11.6)	3,500.00	1,721.94	(50.8)
TOTAL REVENUES: UNASSIGNED		639.80	565.52	(11.6)	3,500.00	1,721.94	(50.8)
<b>UNASSIGNED EXPENSES</b>							
80-00-51701	UNEMPLOYMENT TAXES	291.67	0.00	100.0	3,500.00	2,280.95	34.8
TOTAL EXPENSES: UNASSIGNED		291.67	0.00	100.0	3,500.00	2,280.95	34.8
TOTAL FUND REVENUES		639.80	565.52	(11.6)	3,500.00	1,721.94	(50.8)
TOTAL FUND EXPENSES		291.67	0.00	100.0	3,500.00	2,280.95	34.8
FUND SURPLUS (DEFICIT)		348.13	565.52	62.4	0.00	(559.01)	100.0



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FUND: ROADS AND BRIDGES FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
90-00-40000	PROPERTY TAX-ROAD & BRIDGE	230,693.60	205,116.87	(11.0)	1,262,000.00	624,551.23	(50.5)
90-00-40100	MISCELLANEOUS REVENUE	0.00	0.00	0.0	0.00	0.00	0.0
90-00-40200	ROAD & BRIDGE TWN TAXES	13,710.00	34,302.17	150.2	75,000.00	39,244.96	(47.6)
90-00-40300	GENERAL FUND TRANSFERS IN	0.00	0.00	0.0	0.00	0.00	0.0
<b>TOTAL REVENUES: UNASSIGNED</b>		<b>244,403.60</b>	<b>239,419.04</b>	<b>(2.0)</b>	<b>1,337,000.00</b>	<b>663,796.19</b>	<b>(50.3)</b>
<b>UNASSIGNED EXPENSES</b>							
90-00-50701	ROAD MAINTENANCE CONTRACTS	0.00	1,086.00	100.0	560,000.00	35,543.24	93.6
90-00-50702	SNOWPLOWING CONTRACTS	0.00	0.00	0.0	200,000.00	152,622.25	23.6
90-00-50703	MOWING/CLEANUP CONTRACTS	3,333.33	3,004.00	9.8	40,000.00	12,467.00	68.8
90-00-50704	SIGN PURCHASE/INSTALLATION	1,166.67	1,062.82	8.9	14,000.00	8,430.92	39.7
90-00-50705	DRAIN MANAGEMENT	16,666.67	147.00	99.1	200,000.00	626.00	99.6
90-00-50706	ENGINEERING FEES	18,540.00	19,240.56	(3.7)	180,000.00	90,567.51	49.6
90-00-50707	ROAD STRIPING	2,500.00	0.00	100.0	30,000.00	0.00	100.0
90-00-50708	EQUIPMENT MAINTENANCE	288.00	907.00	(214.9)	4,000.00	907.00	77.3
90-00-50709	ROAD PATCHING CONTRACTS	1,666.67	0.00	100.0	20,000.00	2,590.75	87.0
90-00-50710	EQUIPMENT PURCHASES	166.67	0.00	100.0	2,000.00	0.00	100.0
90-00-50711	BRIDGE INSPECTIONS	1,000.00	49.00	95.1	12,000.00	8,934.00	25.5
90-00-50712	CN RAILWAY RES. 10-02 EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
90-00-50713	CUBA ROAD BRIDGE EXPENSES	6,250.00	0.00	100.0	75,000.00	0.00	100.0
<b>TOTAL EXPENSES: UNASSIGNED</b>		<b>51,578.01</b>	<b>25,496.38</b>	<b>50.5</b>	<b>1,337,000.00</b>	<b>312,688.67</b>	<b>76.6</b>
<b>TOTAL FUND REVENUES</b>		<b>244,403.60</b>	<b>239,419.04</b>	<b>(2.0)</b>	<b>1,337,000.00</b>	<b>663,796.19</b>	<b>(50.3)</b>
<b>TOTAL FUND EXPENSES</b>		<b>51,578.01</b>	<b>25,496.38</b>	<b>50.5</b>	<b>1,337,000.00</b>	<b>312,688.67</b>	<b>76.6</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>192,825.59</b>	<b>213,922.66</b>	<b>10.9</b>	<b>0.00</b>	<b>351,107.52</b>	<b>100.0</b>

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FUND: E 911 FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
<b>UNASSIGNED REVENUES</b>							
92-00-41000	INTEREST INCOME	2.08	6.13	194.7	25.00	36.26	45.0
92-00-42000	VOIP SURCHARGES	1,250.00	1,095.61	(12.3)	15,000.00	6,982.24	(53.4)
92-00-45000	WIRELINE SURCHARGES	3,083.33	2,130.17	(30.9)	37,000.00	15,723.29	(57.5)
92-00-46000	WIRELESS SURCHARGES	266.67	1,249.73	368.6	3,200.00	4,407.33	37.7
92-00-47000	GENERAL FUND TRANSFER	1,250.00	0.00	100.0	15,000.00	0.00	100.0
<b>TOTAL REVENUES: UNASSIGNED</b>		<b>5,852.08</b>	<b>4,481.64</b>	<b>(23.4)</b>	<b>70,225.00</b>	<b>27,149.12</b>	<b>(61.3)</b>
<b>UNASSIGNED EXPENSES</b>							
92-00-50000	AMERITECH CREDIT LEASE	2,041.67	2,038.04	0.1	24,500.00	12,221.40	50.1
92-00-50015	PURCHASE NEW EQUIPMENT	416.67	0.00	100.0	5,000.00	0.00	100.0
92-00-50018	TELEPHONE LINE CHARGES	875.00	924.13	(5.6)	10,500.00	5,538.45	47.2
92-00-50019	MAINTAIN EQUIPMENT	1,166.67	0.00	100.0	14,000.00	0.00	100.0
92-00-50020	OTHER EXPENSES	625.00	0.00	100.0	7,500.00	6,925.00	7.6
92-00-50024	LOAN REPAYMENT-INTEREST	0.00	0.00	0.0	0.00	0.00	0.0
<b>TOTAL EXPENSES: UNASSIGNED</b>		<b>5,125.01</b>	<b>2,962.17</b>	<b>42.2</b>	<b>61,500.00</b>	<b>24,684.85</b>	<b>59.8</b>
<b>TOTAL FUND REVENUES</b>		<b>5,852.08</b>	<b>4,481.64</b>	<b>(23.4)</b>	<b>70,225.00</b>	<b>27,149.12</b>	<b>(61.3)</b>
<b>TOTAL FUND EXPENSES</b>		<b>5,125.01</b>	<b>2,962.17</b>	<b>42.2</b>	<b>61,500.00</b>	<b>24,684.85</b>	<b>59.8</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>727.07</b>	<b>1,519.47</b>	<b>108.9</b>	<b>8,725.00</b>	<b>2,464.27</b>	<b>(71.7)</b>

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FUND: MOTOR FUEL TAX FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
95-00-40000	MOTOR FUEL TAX INTEREST	2.08	3.21	54.3	25.00	14.99	(40.0)
95-00-40099	MISC. REVENUE-DUE TO M F T	0.00	0.00	0.0	0.00	17,067.00	100.0
95-00-40100	MOTOR FUEL TAX ALLOTMENTS	8,539.58	10,894.80	27.5	102,475.00	53,736.69	(47.5)
TOTAL REVENUES: UNASSIGNED		8,541.66	10,898.01	27.5	102,500.00	70,818.68	(30.9)
<b>UNASSIGNED EXPENSES</b>							
95-00-50100	MOTOR FUEL TAX EXPENSES	20,833.33	0.00	100.0	250,000.00	0.00	100.0
TOTAL EXPENSES: UNASSIGNED		20,833.33	0.00	100.0	250,000.00	0.00	100.0
TOTAL FUND REVENUES		8,541.66	10,898.01	27.5	102,500.00	70,818.68	(30.9)
TOTAL FUND EXPENSES		20,833.33	0.00	100.0	250,000.00	0.00	100.0
FUND SURPLUS (DEFICIT)		(12,291.67)	10,898.01	(188.6)	(147,500.00)	70,818.68	(148.0)

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		FUND: IMRF FUND						
ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE	
<b>UNASSIGNED REVENUES</b>								
96-00-40000	PROPERTY TAX-IMRF FUND	11,333.60	10,062.18	(11.2)	62,000.00	30,637.86	(50.5)	
TOTAL REVENUES: UNASSIGNED		11,333.60	10,062.18	(11.2)	62,000.00	30,637.86	(50.5)	
<b>UNASSIGNED EXPENSES</b>								
96-00-51801	IMRF EXPENSES	5,166.67	4,774.58	7.5	62,000.00	28,532.70	53.9	
TOTAL EXPENSES: UNASSIGNED		5,166.67	4,774.58	7.5	62,000.00	28,532.70	53.9	
TOTAL FUND REVENUES		11,333.60	10,062.18	(11.2)	62,000.00	30,637.86	(50.5)	
TOTAL FUND EXPENSES		5,166.67	4,774.58	7.5	62,000.00	28,532.70	53.9	
FUND SURPLUS (DEFICIT)		6,166.93	5,287.60	(14.2)	0.00	2,105.16	100.0	

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FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>UNASSIGNED REVENUES</b>							
97-00-40000	PROPERTY TAX-DEBT SERVICE	47,387.24	42,126.70	(11.1)	259,230.00	128,269.70	(50.5)
TOTAL REVENUES: UNASSIGNED		47,387.24	42,126.70	(11.1)	259,230.00	128,269.70	(50.5)
<b>UNASSIGNED EXPENSES</b>							
97-00-52001	PRINCIPAL PAYMENT	0.00	0.00	0.0	210,000.00	0.00	100.0
97-00-52002	INTEREST PAYMENTS	24,615.00	24,615.00	0.0	49,230.00	24,615.00	50.0
TOTAL EXPENSES: UNASSIGNED		24,615.00	24,615.00	0.0	259,230.00	24,615.00	90.5
TOTAL FUND REVENUES		47,387.24	42,126.70	(11.1)	259,230.00	128,269.70	(50.5)
TOTAL FUND EXPENSES		24,615.00	24,615.00	0.0	259,230.00	24,615.00	90.5
FUND SURPLUS (DEFICIT)		22,772.24	17,511.70	(23.1)	0.00	103,654.70	100.0

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FUND: DRUG/DUI/GANG FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>UNASSIGNED REVENUES</b>							
98-00-45000	DRUG/GANG/DUI FUND REVENUE	333.33	279.58	(16.1)	4,000.00	2,093.73	(47.6)
TOTAL REVENUES: UNASSIGNED		333.33	279.58	(16.1)	4,000.00	2,093.73	(47.6)
<b>UNASSIGNED EXPENSES</b>							
98-00-50000	DRUG/GANG/DUI EXPENSES	1,000.00	0.00	100.0	12,000.00	0.00	100.0
TOTAL EXPENSES: UNASSIGNED		1,000.00	0.00	100.0	12,000.00	0.00	100.0
TOTAL FUND REVENUES		333.33	279.58	(16.1)	4,000.00	2,093.73	(47.6)
TOTAL FUND EXPENSES		1,000.00	0.00	100.0	12,000.00	0.00	100.0
FUND SURPLUS (DEFICIT)		(666.67)	279.58	(141.9)	(8,000.00)	2,093.73	(126.1)