

SCORECARD - APRIL 12, 2017

Fund:	General	Water	Sewer	Parking	Motor Fuel	MERF	IT Replacement	IL Municipal Ret. (IMRF)	FICA	Municipal Waste	Emergency Telephone	Uptown TIF
FY17 Forecast - Current Year *												
Revenues/ Transfers In	\$ 33,675,001	\$ 9,536,758	\$ 1,878,791	\$ 412,493	\$ 967,908	\$ 284,161	\$ 125,118	\$ 2,221,739	\$ -	\$ 3,663,361	\$ 1,532,971	\$ 2,607,868
Expenditures/Transfers Out	\$ (31,112,146)	\$ (10,601,508)	\$ (2,336,433)	\$ (416,088)	\$ (950,000)	\$ (1,213,348)	\$ (470,775)	\$ (1,783,731)	\$ -	\$ (2,780,288)	\$ (1,366,242)	\$ (883,165)
Balance Sheet Accrual Adjustment			\$ 369,666	\$ (40,000)								
FY17 Forecasted Surplus (Deficit)	\$ 2,562,855	\$ (1,064,751)	\$ (87,977)	\$ (43,594)	\$ 17,908	\$ (929,187)	\$ (345,657)	\$ 438,008	\$ -	\$ 883,073	\$ 166,729	\$ 1,724,703
FY18 - Budget Year												
Initial FY18 Submitted Budget												
Revenues/ Transfers In	\$ 33,472,143	\$ 10,221,250	\$ 1,868,740	\$ 450,300	\$ 967,610	\$ 1,283,600	\$ 625,000	\$ 1,064,408	\$ 1,039,064	\$ 2,625,320	\$ 1,200,000	\$ 2,600,000
Expenditures/Transfers Out	\$ (33,949,965)	\$ (10,489,802)	\$ (2,785,193)	\$ (464,848)	\$ (1,100,000)	\$ (1,178,000)	\$ (472,200)	\$ (939,842)	\$ (976,211)	\$ (2,858,032)	\$ (1,210,129)	\$ (2,089,494)
Balance Sheet Accrual Adjustment			\$ (40,000)									
Initial FY18 Budget Surplus (Deficit)	\$ (477,821)	\$ (268,552)	\$ (916,453)	\$ (54,548)	\$ (132,390)	\$ 105,600	\$ 152,800	\$ 124,566	\$ 62,853	\$ (232,713)	\$ (10,129)	\$ 510,506
FY18 Revisions												
A1 - Increase IT EnerGov Exp.							\$ (32,000)					
A2 - Decrease Audit Fees Exp.	\$ 10,000											
A3 -												
FY18 Council Consensus												
B1 - Decrease Bike Task Force Exp.	\$ 60,000											
B2 - Incr. Water Main Construction Exp.		\$ (150,000)										
B3 - Incr. Sewer Lining Exp.			\$ (100,000)									
B4 -												
Total FY18 Budget Revisions	\$ 70,000	\$ (150,000)	\$ (100,000)	\$ -	\$ -	\$ -	\$ (32,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Total FY18 Budget Surplus (Deficit)	\$ (407,821)	\$ (418,552)	\$ (1,016,453)	\$ (54,548)	\$ (132,390)	\$ 105,600	\$ 120,800	\$ 124,566	\$ 62,853	\$ (232,713)	\$ (10,129)	\$ 510,506
Projected Ending Fund Balance**												
FY16 Audited Actual	\$ 16,610,803	\$ 4,345,961	\$ 3,534,327	\$ (423,079)	\$ 1,340,222	\$ 2,983,278	\$ 667,575	\$ 54,048	\$ -	\$ 465,402	\$ 80,956	\$ 2,597,827
FY17 Forecast	\$ 2,562,855	\$ (1,064,751)	\$ (87,977)	\$ (43,594)	\$ 17,908	\$ (929,187)	\$ (345,657)	\$ 438,008	\$ -	\$ 883,073	\$ 166,729	\$ 1,724,703
FY18 Budgeted Surplus (Deficit)	\$ (407,821)	\$ (418,552)	\$ (1,016,453)	\$ (54,548)	\$ (132,390)	\$ 105,600	\$ 120,800	\$ 124,566	\$ 62,853	\$ (232,713)	\$ (10,129)	\$ 510,506
May 1, 2017 Fund Balance Restatement ***							\$ (470,544)	\$ 470,544				
Ending FY18 Projected Fund Balance *	\$ 18,765,837	\$ 2,862,658	\$ 2,429,897	\$ (521,222)	\$ 1,225,740	\$ 2,159,691	\$ 442,718	\$ 146,077	\$ 533,397	\$ 1,115,762	\$ 237,556	\$ 4,833,036
Budget Deficit	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	No
Fund Type:	General	Enterprise	Enterprise	Enterprise	Spec. Rev.	Internal Svc.	Internal Svc.	Spec. Rev.	Spec. Rev.	Spec. Rev.	Spec. Rev.	Spec. Rev.
Target Fund Balance	\$ 7,849,991	\$ 1,973,747	\$ 613,994	\$ 108,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending FY18 Projected FB to Target FB	239%	145%	396%	-581%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Use of Fund Balance in Compliance with Policy	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Requires 2/3 Alderman Approval	No	No	No	Yes	No	No	No	No	No	No	No	No

*Amounts include actual through December 2016, forecasted through April 30, 2017

** Unrestricted Net Position is used for the Enterprise, Internal Service, and Library Funds

*** FICA Fund amounts historically budgeted in the IMRF Fund. FICA Fund will be separated from the IMRF Fund as of May 1, 2017

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Fund:	Dempster TIF	Asset Forfeiture	Foreign Fire Tax	Employee Benefits	Library and Library Tech	2006A TIF Debt Service	2012A Sewer Debt Service	2012B IMRF Debt Service	2014A Water Debt Service	2015A TIF Debt Service	2015B TIF Debt Service	2016 TIF Debt Service	Totals
FY17 Forecast - Current Year *													
Revenues/ Transfers In	\$ 166,850	\$ 14,538	\$ 40,075	\$ 4,068,189	\$ 5,194,454	\$ 281,865	\$ 454,450	\$ 299,839	\$ 809,225	\$ 188,250	\$ 1,983,150	\$ -	\$ 70,407,055
Expenditures/Transfers Out	\$ (177,500)	\$ (9,100)	\$ (40,075)	\$ (4,154,857)	\$ (5,510,453)	\$ (610,750)	\$ (454,450)	\$ (295,598)	\$ (809,225)	\$ (188,250)	\$ (1,983,150)	\$ -	\$ (68,147,132)
Balance Sheet Accrual Adjustment													\$ 329,666
FY17 Forecasted Surplus (Deficit)	\$ (10,650)	\$ 5,438	\$ -	\$ (86,668)	\$ (315,999)	\$ (328,885)	\$ -	\$ 4,242	\$ -	\$ -	\$ -	\$ -	\$ 2,589,588
FY18 - Budget Year													
Initial FY18 Submitted Budget													
Revenues/ Transfers In	\$ 170,000	\$ -	\$ 65,000	\$ 3,873,212	\$ 4,954,987	\$ 32,012	\$ 455,150	\$ 276,713	\$ 801,026	\$ 280,835	\$ 2,344,265	\$ 162,643	\$ 70,833,278
Expenditures/Transfers Out	\$ (175,000)	\$ (97,113)	\$ (65,000)	\$ (3,873,212)	\$ (6,512,339)	\$ -	\$ (455,150)	\$ (301,278)	\$ (806,375)	\$ (188,250)	\$ (2,419,200)	\$ (176,823)	\$ (73,583,457)
Balance Sheet Accrual Adjustment													\$ (40,000)
Initial FY18 Budget Surplus (Deficit)	\$ (5,000)	\$ (97,113)	\$ -	\$ -	\$ (1,557,353)	\$ 32,012	\$ -	\$ (24,564)	\$ (5,349)	\$ 92,585	\$ (74,935)	\$ (14,180)	\$ (2,790,179)
FY18 Revisions													
A1 - Increase IT EnerGov Exp.													\$ (32,000)
A2 - Decrease Audit Fees Exp.													\$ 10,000
A3 -													\$ -
FY18 Council Consensus													
B1 - Decrease Bike Task Force Exp.													\$ 60,000
B2 - Incr. Water Main Construction Exp.													\$ (150,000)
B3 - Incr. Sewer Lining Exp.													\$ (100,000)
B4 -													\$ -
Total FY18 Budget Revisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (212,000)
Total FY18 Budget Surplus (Deficit)	\$ (5,000)	\$ (97,113)	\$ -	\$ -	\$ (1,557,353)	\$ 32,012	\$ -	\$ (24,564)	\$ (5,349)	\$ 92,585	\$ (74,935)	\$ (14,180)	\$ (3,002,179)
Projected Ending Fund Balance**													
FY16 Audited Actual	\$ 110,214	\$ 91,675	\$ 55,671	\$ (15,239)	\$ 4,278,680	\$ 296,873	\$ -	\$ 409,587	\$ 5,349	\$ 135,466	\$ 1,147,018	\$ -	\$ 38,772,615
FY17 Forecast	\$ (10,650)	\$ 5,438	\$ -	\$ (86,668)	\$ (315,999)	\$ (328,885)	\$ -	\$ 4,242	\$ -	\$ -	\$ -	\$ -	\$ 2,589,588
FY18 Budgeted Surplus (Deficit)	\$ (5,000)	\$ (97,113)	\$ -	\$ -	\$ (1,557,353)	\$ 32,012	\$ -	\$ (24,564)	\$ (5,349)	\$ 92,585	\$ (74,935)	\$ (14,180)	\$ (3,002,179)
May 1, 2017 Fund Balance Restatement ***													\$ -
Ending FY18 Projected Fund Balance *	\$ 94,565	\$ -	\$ 55,671	\$ (101,907)	\$ 2,405,328	\$ -	\$ -	\$ 389,264	\$ -	\$ 228,051	\$ 1,072,083	\$ (14,180)	\$ 38,360,024

Budget Deficit	Yes	Yes	No	No	Yes	No	No	Yes	Yes	No	Yes	Yes
Fund Type:	Spec. Rev	Spec. Rev	Spec. Rev	Internal Svc.	Component	Debt Svc.	Debt Svc.	Debt Svc.	Debt Svc.	Debt Svc.	Debt Svc.	Debt Svc.
Target Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,061,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending FY18 Projected FB to Target FB	N/A	N/A	N/A	N/A	117%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Use of Fund Balance in Compliance with Policy	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No
Requires 2/3 Alderman Approval	No	No	No	No	N/A	No	No	No	No	No	No	Yes

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*** FICA Fund amounts historically budgeted in the IMRF Fund. FICA Fund will be separated from the IMRF Fund as of May 1, 2017