

Delhi Township
Development Services
Department



2015 Budget Request

Budget Highlights
&
Summary

Department of Development Services 2014-2015 Budget Highlights

2014 Summary

1. *Discuss the major challenges and goals for the department during 2014. What actions were taken and were the goals met?*

One challenge for the Department of Development Services, per usual, was timely reacting to/addressing complaints received. While not typically a challenge throughout the year, peak season (April – July) presents challenges due to the sheer number of complaints received. During the peak season actions taken to address the increased number of complaints included the zoning inspector being assisted by clerical staff and the Director with respect to any number of his responsibilities. These actions helped in maintaining expected deadlines in taking affirmative actions in mediating such violations.

A second challenge was in completing the established Department goals. Time devoted by the Director in assisting developers on an extraordinary number of commercial developments through mid-year as well as his participating in the start-up of the Townships' Economic Development efforts throughout the rest of the year detracted from the amount of time anticipated being spent toward achieving the goals. Such will result in 2014's goals being extended into 2015.

Three goals were established for the Department of Development Services to achieve in 2014:

- Certificate of Occupancy catch-up: Complete physical inspection of more recently approved improvements by zoning inspector; complete inspection of older approved improvements by way of CAGIS maps by the Director. Deadline - Spring 2014. *While the Inspector was successful in further reducing the backlog of more recent improvements the Director was not able to address the backlog of older improvements due to time spent on other matters.*
- Zoning Resolution evaluation/update concerning parking and signage regulations: Zoning Commission complete evaluation of draft revised parking and signage regulations submitted by consultant; Zoning Commission initiate text amendment. Deadline - Winter 2014. *In evaluating the consultants' recommendations the Commission requested alternative parking regulations be investigated. This action, coupled with time spent by the Director on other matters, has resulted in the Commission not yet initiating the text amendment.*
- Inventory & log non-conforming uses created via recent revisions to text of Zoning Resolution: Recently approved revisions to the fence and paving regulations (and anticipated approval of revisions to the parking and signage regulations) necessitate existing improvements not in compliance with same being classified as non-conforming uses; physical inspection of properties within Township; identified non-conformities entered into departmental data base; property owners advised of classification of non-conformity, effect of, actions needing taken. *Due to time spent by the Director on other matters no actions were taken on this goal.*

2. *What are the significant differences between the 2013 actual and the 2014 estimated expenses?*

Two items contributed to significant differences between 2013 and 2014 expenses. First, the addition of shared service expenses in 2014. Second, the addition of the Community & Economic Development Managers' salary, etal.

3. *What are the significant differences between the 2013 actual and the 2014 estimated revenues?*

For the second straight year permit income is up (16% over 2013 (which was up 40% from 2012). Similarly, for the second straight year zoning amendment income roughly doubled that anticipated. These increased revenues are attributed to the recovery of the economy. On the other hand the Board of Zoning Appeals had an exceptionally quiet year.

4. *What is your estimated cash balance for 2014? What caused the change from the 2013 ending actual? What is the impact of this cash balance change for the future services?*

The Zoning Fund is expected to have an estimated cash balance of \$46,670 at the end of 2014. This accounts for expending approximately 87% of approved (revised) 2014 appropriations.

One contributor to the estimated balance is not expending @\$22,000 from account 13.1310.0101 (Salaries - Zoning Administrator) associated with legacy (retirement) expenses for the Director.

It is not anticipated that the cash balance will have any impact on future services provided by the Department of Development Services.

5. *What were the significant organizational/departmental/services changes during 2014?*

Two organizational/departmental/service change occurred in the Department of Development Services during 2014.

First, the addition of the Community & Economic Development Manager position. While the Department has no supervisory control over this position it is responsible for those costs associated with it and has devoted (and anticipates continuing to devote) a great deal of time in assisting with the Townships' economic development activities.

Second, the addition of the Street Banner program. While the Department has no responsibility in administrating the program it does serve as the conduit through which income generated and costs associated with the program will flow, to its' potential financial gain .

2015 Summary

1. *Discuss the major challenges and goals for the department during 2015. How will you overcome the challenges and meet your goals?*

One anticipated challenge for the Department of Development Services will, per usual, be timely reacting to/addressing complaints received. As warranted, assistance will be provided the zoning inspector by clerical staff and the Director and the Board of Trustees will be requested to hold special meetings so to take administrative action on nuisance violation. It is expected that collectively such actions will help to maintain expected deadlines in taking affirmative actions in mediating such violations.

A second challenge will be the anticipated time demand on the Director in assisting in the Townships' economic development efforts. Such demand will result in the lengthening of the time frames to complete the Department's goals for 2015 (those carried over from 2014) as well as postpone a number of other goals originally anticipated for the year.

The Department of Development Services has established three goals for 2015:

- Certificate of Occupancy catch-up: Complete physical inspection of more recent approved improvements by zoning inspector; complete inspection of older approved improvements by way of CAGIS maps by the Director. Deadline - mid 2015.
- Zoning Resolution evaluation/update concerning parking and signage regulations: Zoning Commission complete evaluation of revised draft parking and signage regulations submitted by consultant; Zoning Commission initiate text amendment. Deadline – Fall 2014/Winter 2015.
- Inventory & log non-conforming uses created via recent revisions to text of Zoning Resolution: Recently approved revisions to the fence and paving regulations (and anticipated approval of revisions to the parking and signage regulations) necessitate existing improvements not in compliance with same being classified as non-conforming uses; physical inspection of properties within Township; identified non-conformities entered into departmental data base; property owners advised of classification of non-conformity, effect of, actions needing taken. Deadline – Fall 2015. If not significantly completed by deadline outside assistance to complete in 2016 may be requested.

2. *What are the significant differences between the 2014 estimated and the 2015 **expense budget** requested?*

The significant difference between the 2014 and 2015 Department of Development Services expense budget is attributed to two line items: printed materials (13.1310.0303) and other miscellaneous (13.1310.0511). The significant increase to printed materials is due to the cyclical (every 3 year) printing of application and permit forms (\$500). The significant increase to other miscellaneous is due to the costs associated with the anticipated Gateway Re-development Plan (\$100,000).

Less significant are increased operational expenses associated with the street light districts. Those anticipated expenses are based on the previous years' expenses. These increased expenses will be offset via adjustments to cyclical (3 year) assessments levied for each district.

3. *What are the significant differences between the 2014 estimated and the 2015 **revenue budget requested?***

The only significant difference between the 2014 and 2015 Department of Development Services revenue budgets is the anticipated need for an increase in subsidy from the general fund. This is attributed to the increase in the 2015 expense budget, in particular the costs associated with the Gateway Re-development Plan.

4. *What is the estimated ending cash balance for 2015? What caused the change from 2014? What is the impact of this cash balance change for future services?*

Based upon an anticipated transfer of \$250,000 the Zoning Fund is expected to have an estimated cash balance of \$56,010 at the end of 2015.

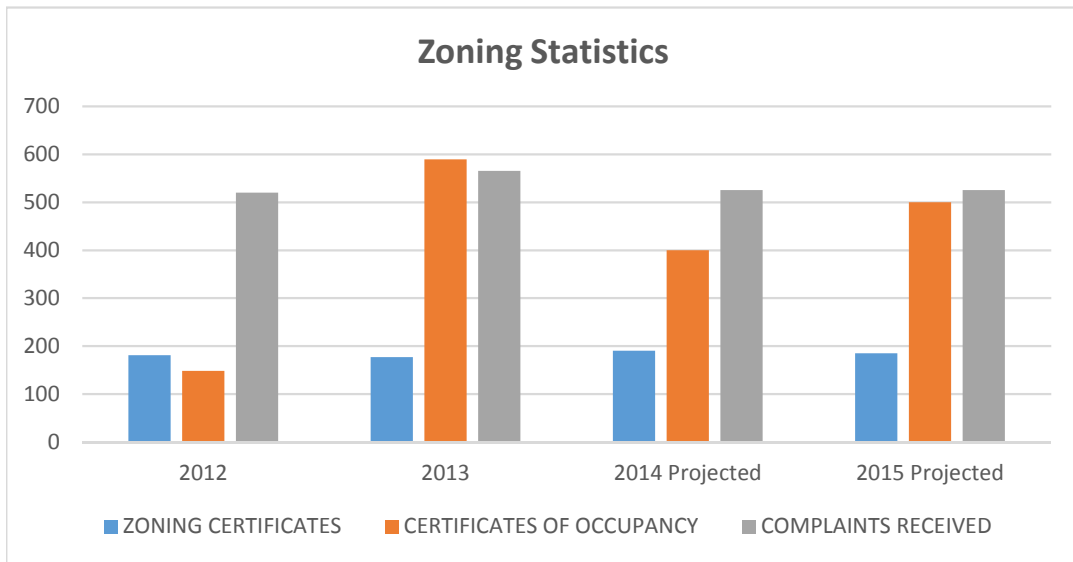
It is not anticipated that the cash balance will have any impact on future services provided by the Department of Development Services.

5. *What significant organizational/departmental/service changes do you expect during 2015?*

There are no organizational/departmental/service changes proposed for the Department of Development Services during 2015.

ZONING STATISTICS

ACTIVITY	2012	2013	2014 Projected	2015 Projected
ZONING CERTIFICATES	181	177	190	185
CERTIFICATES OF OCCUPANCY	148	589	400	500
COMPLAINTS RECEIVED	520	565	525	525
AMENDMENTS REQUESTS	1	2	1	1
VARIANCE REQUESTS	5	7	3	4
HIP CASES	6	7	3	4



Administrator Reports



2014 Budget Report Revenues and Expenditures

Account	Account Descriptic	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 13 ZONING FUND							
13.0131.0101	PERMITS	14,383.49	13,500.00	13,500.00	13,542.73	14,000.00	3.70%
13.0131.0102	AMENDMENT FEES	2,350.00	1,200.00	1,200.00	500.00	1,200.00	- %
13.0131.0103	APPEAL FEES	2,100.00	1,800.00	1,800.00	600.00	1,200.00	-33.33%
13.0131.0200	OTHER	1,030.52	-	-	1.95	80,000.00	- %
13.0131.0203	SUB REVIEWS, MAPS, RES BOOKS	100.00	150.00	150.00	0.00	0.00	-100.00%
13.0131.0204	BANNER FEES	-	-	2,945.00	2,945.00	10,900.00	- %
13.0131.03	TRANSFERS IN	132,000.00	196,000.00	243,961.02	243,961.02	250,000.00	27.55%
REVENUE FUND TOTAL		\$ 151,964.01	\$ 212,650.00	\$ 263,556.02	\$ 261,550.70	\$ 357,300.00	68.02%

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
EXPENSE							
Fund 13	ZONING FUND						
13.1310.0101	SALARIES-FT-ZONE ADMINISTRATOR	71,198.29	93,100.00	95,765.00	55,609.95	97,500.00	4.73%
13.1310.0103	SALARIES-PT-BZA	1,500.00	2,000.00	2,000.00	-	2,000.00	- %
13.1310.0104	SALARIES-PT-ZONING COMMISSION	3,100.00	2,500.00	2,500.00	999.99	2,500.00	- %
13.1310.0105	SALARIES-FT-ZONING INSPECTOR	40,311.65	41,200.00	42,750.00	31,354.33	42,900.00	4.13%
13.1310.0106	SALARIES-PT	-	16,406.00	17,036.00	12,053.91	17,300.00	5.45%
13.1310.0108	SALARY-SHARED SERVICES	-	6,524.00	6,774.00	5,051.93	5,905.00	-9.49%
13.1310.0109	SALARIES-ECONOMIC DEVELOPMENT	-	-	40,197.02	20,881.15	57,800.00	- %
13.1310.0301	POSTAGE	2,398.20	3,000.00	3,000.00	1,352.00	3,000.00	- %
13.1310.0303	PRINTED MATERIALS	521.56	500.00	500.00	419.65	1,000.00	100.00%
13.1310.0501	AUTOMOBILE MAINTENANCE	258.68	500.00	500.00	150.78	500.00	- %
13.1310.0502	GASOLINE	2,081.30	2,625.00	2,734.39	1,348.90	2,600.00	-0.95%
13.1310.0504	INSURANCE-HEALTH, LIFE, DENTAL	26,355.13	27,500.00	34,100.00	23,791.79	28,700.00	4.36%
13.1310.0505	OFFICE EQUIPMENT	953.04	650.00	700.00	637.01	800.00	23.08%
13.1310.0507	ADVERTISEMENTS	4,435.84	5,000.00	4,217.68	1,554.28	5,000.00	- %
13.1310.0508	P.E.R.S.	16,621.89	19,600.00	26,253.79	16,072.05	28,000.00	42.86%
13.1310.0509	EDUCATION	220.00	1,700.00	700.00	185.00	1,700.00	- %
13.1310.0510	MEMBERSHIP FEES	255.00	300.00	300.00	255.00	300.00	- %
13.1310.0511	OTHER MISCELLANEOUS	10,319.48	3,750.00	6,750.00	3,332.12	101,000.00	2,593.33%
13.1310.0512	MEDICARE EMPLOYER'S SHARE	558.45	1,000.00	1,619.00	953.16	1,900.00	90.00%
13.1310.0513	WORKERS' COMP. INSURANCE	1,943.88	4,200.00	3,128.84	2,001.44	5,000.00	19.05%
13.1310.0516	TELEPHONE	-	1,600.00	1,600.00	1,038.12	1,400.00	-12.50%
13.1310.0519	HEALTH INS-SHARED SERVICES	-	1,147.00	1,418.16	1,035.05	830.00	-27.64%
13.1310.0520	IT SUPPORT	-	370.00	370.00	273.78	350.00	-5.41%
13.1310.0521	SOFTWARE & SOFTWARE SUPPORT	-	2,194.00	2,194.00	1,013.77	1,600.00	-27.07%
13.1310.0523	PAYROLL SERVICE CHARGES	-	1,000.00	1,000.00	645.24	1,300.00	30.00%
13.1310.0524	FACILITY USE CHARGE	-	2,471.00	2,471.00	2,471.00	2,100.00	-15.01%
13.1310.0525	BANNER PROGRAM	-	-	3,895.00	-	8,500.00	- %
EXPENSE FUND TOTAL		\$ 183,032.39	\$ 240,837.00	\$ 304,473.88	\$ 184,481.40	\$ 421,485.00	75.01%
REVENUE & EXPENSE VARIANCE		\$ (31,068.38)	\$ (28,187.00)	\$ (40,917.86)	\$ 77,069.30	\$ (64,185.00)	



2015 Budget Process Revenues with Comments

Fund 13 ZONING FUND

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
13.0131.0101	PERMITS	14,000.00	83% of projected receipts for 2014; 4% increase from original estimated 2014 receipts
13.0131.0102	AMENDMENT FEES	1,200.00	Same as 2014. 140% increase from projected 2014 receipts. Projecting one zone change case
13.0131.0103	APPEAL FEES	1,200.00	50% decrease from 2014 estimated receipts. 25% increase from 2014 projected receipts of \$900. Projecting 4 variance cases
13.0131.0200	OTHER	80,000.00	Grant award for Economic Development/Land Use/Strategic Plan
13.0131.0204	BANNER FEES	10,900.00	New in 2015. Estimating 4 uses in 2015 (3 initial, 1 repeat); banner printing (\$1,500 each) - \$4,500; banner installation (\$500 per) - \$2,000; banner removal (\$500 per) - \$2,000; administrative fee (\$600 per) - \$2,400; \$10,900 total
13.0131.03	TRANSFERS IN	250,000.00	Per TA
FUND TOTAL		\$ 357,300.00	



2015 Budget Process Expenditures with Comments

Fund 13 ZONING FUND

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
13.1310.0101	SALARIES-FT-ZONE ADMINISTRATOR	97,500.00	Estimated 2% increase (per TA) over 2014 salary of \$70,672 - \$72,085; longevity - \$1,790 (358 months/\$5 per); potential 2015 legacy expenses of \$23,569 (per HR); total - \$97,417
13.1310.0103	SALARIES-PT-BZA	2,000.00	Same as 2014. Project 4 meetings in 2015; \$500 per meeting.
13.1310.0104	SALARIES-PT-ZONING COMMISSION	2,500.00	Same as 2014. Project 5 meetings in 2015; \$500 per meeting.
13.1310.0105	SALARIES-FT-ZONING INSPECTOR	42,900.00	Estimated 2% increase (per TA) over 2014 hourly rate of \$19.70 - \$20.09, 2,080 hours (no overtime) - \$41,787; longevity - \$ 240 (48 months/\$5 per); comp-time payout (40 hours max.) - \$804; total - \$42,831
13.1310.0106	SALARIES-PT	17,300.00	Estimated 2% increase (per TA) over 2014 hourly rate of \$13.00 - \$13.26 at 1,300 hours annually (5 hours daily; 25 hours weekly) - \$17,238; no bonus; no overtime; no comp-time payout; no longevity.
13.1310.0108	SALARY-SHARED SERVICES	5,905.00	13% reduction from 2014. \$5,905 (per TA)
13.1310.0109	SALARIES-ECONOMIC DEVELOPMENT	57,800.00	Estimated 2% increase (per TA) over 2014 salary (including promotional step); no longevity (not until 5/2016); no bonus; total - \$57,783
13.1310.0301	POSTAGE	3,000.00	Same as 2014
13.1310.0303	PRINTED MATERIALS	1,000.00	100% increase from 2014; bulk printing of zoning certificate applications & permit sheets; copier use charges; miscellaneous printing
13.1310.0501	AUTOMOBILE MAINTENANCE	500.00	Same as 2014. Handed down vehicle (116,000 miles); preventive maintenance & repairs
13.1310.0502	GASOLINE	2,600.00	Same as 2014. Provides for unstable pricing
13.1310.0504	INSURANCE-HEALTH, LIFE, DENTAL	28,700.00	16% decrease from 2014 (per TA); TRS - \$12,184, ASR - \$12,578, CMF - \$3,880; Total - \$28,642
13.1310.0505	OFFICE EQUIPMENT	800.00	14% increase over 2014. Clothing (\$335); office supplies (\$335); \$100 for hardware replacement (per TA). Total - \$770
13.1310.0507	ADVERTISEMENTS	5,000.00	Same as 2014 (40% increase from 2014 adjusted appropriation); anticipate typical number of BZA, ZC & nuisance legals
13.1310.0508	P.E.R.S.	28,000.00	7% increase from 2014 adjusted appropriation; total requested salaries of \$215,400 multiplied by 14% = \$30,156 + Shared Services PERS of \$827 (per TA) = \$30,983. Adjusted in lieu of requested salaries including a retirement payout (TRS)
13.1310.0509	EDUCATION	1,700.00	Same as 2014. State/national conference (\$1000), attend every other year; courses/seminars/workshops (\$500); periodicals (\$175)
13.1310.0510	MEMBERSHIP FEES	300.00	Same as 2014. APA (\$270)



2015 Budget Process Expenditures with Comments

Fund 13 ZONING FUND

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
13.1310.0511	OTHER MISCELLANEOUS	101,000.00	Comprehensive Redevelopment Plan (\$100,000; potential 80% reimbursement); HCRPC services (\$250); recording fees (\$250); miscellaneous (\$250)
13.1310.0512	MEDICARE EMPLOYER'S SHARE	1,900.00	14% increase from 2014 adjusted appropriation. Total requested salaries (minus TRS) - \$119,700 multiplied by 1.45% = \$1,736 + Shared Service Medicare of \$86 = \$1,822
13.1310.0513	WORKERS' COMP. INSURANCE	5,000.00	21% increase from 2014. 2015 requested salaries of \$221,824 multiplied by 3% = \$6,655. Adjusted in lieu of requested salaries including a retirement payout (TRS)
13.1310.0516	TELEPHONE	1,400.00	13% decrease from 2014 original appropriation; 2% increase from 2014 estimated final expense of \$1,300 = \$1,326; \$1,400 (per TA)
13.1310.0519	HEALTH INS-SHARED SERVICES	830.00	28% reduction from 2014; \$830 (per TA)
13.1310.0520	IT SUPPORT	350.00	6% reduction from 2014. \$347 (per TA)
13.1310.0521	SOFTWARE & SOFTWARE SUPPORT	1,600.00	27% decrease from 2014. Dept. - \$700 (per TA) + Shared Services - \$885 (per TA). Total - \$1,585
13.1310.0523	PAYROLL SERVICE CHARGES	1,300.00	27% increase from 2014. \$1,266 (per TA)
13.1310.0524	FACILITY USE CHARGE	2,100.00	15% decrease from 2014. \$2,100 (per TA)
13.1310.0525	BANNER PROGRAM	8,500.00	New in 2015. Estimating 4 uses in 2015 (3 initial, 1 repeat); banner printing (\$1,500 each) - \$4,500; banner installation (\$500 per) - \$2,000; banner removal (\$500 per) - \$2,000; \$8,500 total
FUND TOTAL		<u>\$ 421,485.00</u>	

Administrator Reports

Lighting Districts



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 70	DELHI PIKE LIGHTING DISTRICT						
70.0710.0100	ASSESSMENTS - DELHI PIKE	12,999.41	13,483.00	13,483.00	15,403.13	13,483.00	- %
REVENUE FUND TOTAL		\$ 12,999.41	\$ 13,483.00	\$ 13,483.00	\$ 15,403.13	\$ 13,483.00	- %
EXPENSE							
Fund 70	DELHI PIKE LIGHTING DISTRICT						
70.1710.0100	DELHI PIKE LIGHTING DISTRICT	10,304.97	11,100.00	11,100.00	8,593.31	12,100.00	9.01%
70.1710.0201	FEES TO TWP FISCAL OFFICER	46.00	50.00	50.00	-	50.00	- %
70.1710.0204	A & T FEES	380.20	400.00	448.79	448.79	400.00	- %
70.1710.0205	DRETAC/DTAC FEES	90.50	100.00	351.21	261.38	100.00	- %
EXPENSE FUND TOTAL		\$ 10,821.67	\$ 11,650.00	\$ 11,950.00	\$ 9,303.48	\$ 12,650.00	8.58%
REVENUE & EXPENSE VARIANCE		\$ 2,177.74	\$ 1,833.00	\$ 1,533.00	\$ 6,099.65	\$ 833.00	



2015 Budget Process Revenues with Comments

Fund 70 **DELHI PIKE LIGHTING DISTRICT**

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
70.0710.0100	ASSESSMENTS - DELHI PIKE	13,483.00	Same as 2014. Year two of three year assessment
	FUND TOTAL	<u>\$ 13,483.00</u>	



2015 Budget Process Expenditures with Comments

Fund 70 DELHI PIKE LIGHTING DISTRICT

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
70.1710.0100	DELHI PIKE LIGHTING DISTRICT	12,100.00	4% increase from 2014. 6% increase from 2014 projected expenditure of \$11,438 - \$12,088
70.1710.0201	FEES TO TWP FISCAL OFFICER	50.00	\$0.50 per parcel assessed (92)
70.1710.0204	A & T FEES	400.00	Typical annual fees
70.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual fees
FUND TOTAL		\$ 12,650.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 71	OAKWOOD PARK LIGHTING DISTRICT						
71.0720.0100	ASSESSMENTS - OAKWOOD PARK	2,451.57	2,300.00	2,300.00	2,272.41	2,400.00	4.35%
REVENUE FUND TOTAL		\$ 2,451.57	\$ 2,300.00	\$ 2,300.00	\$ 2,272.41	\$ 2,400.00	4.35%
EXPENSE							
Fund 71	OAKWOOD PARK LIGHTING DISTRICT						
71.1720.0100	OAKWOOD PARK LIGHTING DISTRICT	2,584.07	2,652.00	2,652.00	2,113.14	3,000.00	13.12%
71.1720.0201	FEES TO TWP FISCAL OFFICER	26.00	26.00	26.00	-	26.00	- %
71.1720.0204	A & T FEES	71.93	100.00	100.00	66.28	100.00	- %
71.1720.0205	DRETAC/DTAC FEES	8.26	100.00	100.00	-	100.00	- %
EXPENSE FUND TOTAL		\$ 2,690.26	\$ 2,878.00	\$ 2,878.00	\$ 2,179.42	\$ 3,226.00	12.09%
REVENUE & EXPENSE VARIANCE		\$ (238.69)	\$ (578.00)	\$ (578.00)	\$ 92.99	\$ (826.00)	



2015 Budget Process Revenues with Comments

Fund 71 OAKWOOD PARK LIGHTING DISTRICT

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
71.0720.0100	ASSESSMENTS - OAKWOOD PARK	2,400.00	5% increase from 2014. Year one of three year assessment
	FUND TOTAL	\$ 2,400.00	



2015 Budget Process Expenditures with Comments

Fund 71 OAKWOOD PARK LIGHTING DISTRICT

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
71.1720.0100	OAKWOOD PARK LIGHTING DISTRICT	3,000.00	13% increase from 2014. 5% increase from 2014 projected expenditure of \$2,813 - \$2,954
71.1720.0201	FEES TO TWP FISCAL OFFICER	26.00	\$0.50 per parcel assessed (51)
71.1720.0204	A & T FEES	100.00	Typical annual expense
71.1720.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 3,226.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 72	DEERFIELD WEST LIGHTING DIST.						
72.0710.0100	ASSESSMENTS - DEERFIELD WEST	2,679.88	2,600.00	2,600.00	2,681.68	2,730.00	5.00%
REVENUE FUND TOTAL		\$ 2,679.88	\$ 2,600.00	\$ 2,600.00	\$ 2,681.68	\$ 2,730.00	5.00%
EXPENSE							
Fund 72	DEERFIELD WEST LIGHTING DIST.						
72.1710.0100	DEERFIELD WEST LIGHTING DIST.	2,514.01	2,652.00	2,652.00	1,927.58	2,700.00	1.81%
72.1710.0201	FEES TO TWP FISCAL OFFICER	19.00	19.00	19.00	-	19.00	- %
72.1710.0204	A & T FEES	77.76	100.00	100.00	77.81	100.00	- %
72.1710.0205	DRETAC/DTAC FEES	-	100.00	100.00	-	100.00	- %
EXPENSE FUND TOTAL		\$ 2,610.77	\$ 2,871.00	\$ 2,871.00	\$ 2,005.39	\$ 2,919.00	1.67%
REVENUE & EXPENSE VARIANCE		\$ 69.11	\$ (271.00)	\$ (271.00)	\$ 676.29	\$ (189.00)	



2015 Budget Process Revenues with Comments

Fund 72 DEERFIELD WEST LIGHTING DIST.

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
72.0710.0100	ASSESSMENTS - DEERFIELD WEST	2,730.00	5% increase from 2014. Year one of three year assessment
FUND TOTAL		\$ 2,730.00	



2015 Budget Process Expenditures with Comments

Fund 72 DEERFIELD WEST LIGHTING DIST.

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
72.1710.0100	DEERFIELD WEST LIGHTING DIST.	2,700.00	2% increase from 2014. 3% increase from 2014 projected expenditure of \$2,567 - \$2,644
72.1710.0201	FEES TO TWP FISCAL OFFICER	19.00	\$0.50 per parcel assessed (37)
72.1710.0204	A & T FEES	100.00	Typical annual expense
72.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 2,919.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 73 DELLERS GLEN LIGHTING DISTRICT							
73.0710.0100	ASSESSMENTS - DELLER'S GLEN	2,415.04	2,400.00	2,400.00	2,492.27	2,400.00	- %
REVENUE FUND TOTAL		\$ 2,415.04	\$ 2,400.00	\$ 2,400.00	\$ 2,492.27	\$ 2,400.00	- %
EXPENSE							
Fund 73 DELLERS GLEN LIGHTING DISTRICT							
73.1710.0100	DELLER'S GLEN LIGHTING DIST.	2,726.28	3,000.00	3,000.00	2,215.30	3,100.00	3.33%
73.1710.0201	FEES TO TWP FISCAL OFFICER	18.00	18.00	18.00	-	18.00	- %
73.1710.0204	A & T FEES	70.48	100.00	100.00	72.73	100.00	- %
73.1710.0205	DRETAC/DTAC FEES	3.84	100.00	100.00	8.07	100.00	- %
EXPENSE FUND TOTAL		\$ 2,818.60	\$ 3,218.00	\$ 3,218.00	\$ 2,296.10	\$ 3,318.00	3.11%
REVENUE & EXPENSE VARIANCE		\$ (403.56)	\$ (818.00)	\$ (818.00)	\$ 196.17	\$ (918.00)	



2015 Budget Process Revenues with Comments

Fund 73 DELLERS GLEN LIGHTING DISTRICT

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
73.0710.0100	ASSESSMENTS - DELLER'S GLEN	2,400.00	Same as 2014. Year three of three year assessment; contract/assessment renewal in 2015
	FUND TOTAL	\$ 2,400.00	



2015 Budget Process Expenditures with Comments

Fund 73 DELLERS GLEN LIGHTING DISTRICT

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
73.1710.0100	DELLER'S GLEN LIGHTING DIST.	3,100.00	3% increase from 2014. 5% increase from 2014 projected expenditure of \$2,967 - \$3,115; renewal in 2015
73.1710.0201	FEES TO TWP FISCAL OFFICER	18.00	\$0.50 per parcel assessed (35)
73.1710.0204	A & T FEES	100.00	Typical annual expense
73.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 3,318.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 74	RIVER POINT LIGHTING DISTRICT						
74.0710.0100	ASSESSMENTS - RIVERPOINTE	855.71	900.00	900.00	965.08	900.00	- %
REVENUE FUND TOTAL		\$ 855.71	\$ 900.00	\$ 900.00	\$ 965.08	\$ 900.00	- %
EXPENSE							
Fund 74	RIVER POINT LIGHTING DISTRICT						
74.1710.0101	RIVERPOINTE LIGHTING DISTRICT	840.62	860.00	860.00	639.59	880.00	2.33%
74.1710.0201	FEES TO TWP FISCAL OFFICER	13.00	13.00	13.00	-	13.00	- %
74.1710.0204	A & T FEES	25.05	100.00	100.00	28.19	100.00	- %
74.1710.0205	DRETAC/DTAC FEES	1.88	100.00	100.00	5.68	100.00	- %
EXPENSE FUND TOTAL		\$ 880.55	\$ 1,073.00	\$ 1,073.00	\$ 673.46	\$ 1,093.00	1.86%
REVENUE & EXPENSE VARIANCE		\$ (24.84)	\$ (173.00)	\$ (173.00)	\$ 291.62	\$ (193.00)	



2015 Budget Process Revenues with Comments

Fund 74 RIVER POINT LIGHTING DISTRICT

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
74.0710.0100	ASSESSMENTS - RIVERPOINTE	900.00	Same as 2015. Year two of three year assessment
FUND TOTAL		\$ 900.00	



2015 Budget Process Expenditures with Comments

Fund 74 RIVER POINT LIGHTING DISTRICT

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
74.1710.0101	RIVERPOINTE LIGHTING DISTRICT	880.00	2% increase from 2014. 5% increase from 2014 projected expenditure of \$852 - \$878
74.1710.0201	FEES TO TWP FISCAL OFFICER	13.00	\$0.50 per parcel assessed (26)
74.1710.0204	A & T FEES	100.00	Typical annual expense
74.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 1,093.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 75	CEDARS LIGHTING DISTRICT						
75.0710.0100	ASSESSMENTS - CEDARS	5,088.75	4,730.00	4,730.00	4,821.45	4,730.00	- %
REVENUE FUND TOTAL		\$ 5,088.75	\$ 4,730.00	\$ 4,730.00	\$ 4,821.45	\$ 4,730.00	- %
EXPENSE							
Fund 75	CEDARS LIGHTING DISTRICT						
75.1710.0101	CEDARS LIGHTING DISTRICT	4,951.33	5,400.00	5,400.00	4,024.76	5,600.00	3.70%
75.1710.0201	FEES TO TWP FISCAL OFFICER	26.00	26.00	26.00	-	26.00	- %
75.1710.0204	A & T FEES	147.89	200.00	200.00	140.10	200.00	- %
75.1710.0205	DRETAC/DTAC FEES	21.82	100.00	100.00	-	100.00	- %
EXPENSE FUND TOTAL		\$ 5,147.04	\$ 5,726.00	\$ 5,726.00	\$ 4,164.86	\$ 5,926.00	3.49%
REVENUE & EXPENSE VARIANCE		\$ (58.29)	\$ (996.00)	\$ (996.00)	\$ 656.59	\$ (1,196.00)	



2015 Budget Process Revenues with Comments

Fund 75 **CEDARS LIGHTING DISTRICT**

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
75.0710.0100	ASSESSMENTS - CEDARS	4,730.00	Same as 2015. Year two of three year assessment
	FUND TOTAL	\$ 4,730.00	



2015 Budget Process Expenditures with Comments

Fund 75 CEDARS LIGHTING DISTRICT

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
75.1710.0101	CEDARS LIGHTING DISTRICT	5,600.00	4% increase from 2014. 4% increase from 2014 projected expenditure of \$5,358 - \$5,572
75.1710.0201	FEES TO TWP FISCAL OFFICER	26.00	\$0.50 per parcel assessed (52)
75.1710.0204	A & T FEES	200.00	Typical annual expense
75.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 5,926.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 76	BRITTANYRIDGE LIGHTING DIST.						
76.0710.0100	ASSESSMENTS - BRITTANYRIDGE	1,296.58	1,230.00	1,230.00	1,252.04	1,230.00	- %
REVENUE FUND TOTAL		\$ 1,296.58	\$ 1,230.00	\$ 1,230.00	\$ 1,252.04	\$ 1,230.00	- %
EXPENSE							
Fund 76	BRITTANYRIDGE LIGHTING DIST.						
76.1710.0101	BRITTANYRIDGE LIGHTING DIST.	1,425.32	1,600.00	1,600.00	1,174.39	1,700.00	6.25%
76.1710.0201	FEES TO TWP FISCAL OFFICER	15.00	15.00	15.00	-	15.00	- %
76.1710.0204	A & T FEES	38.01	100.00	100.00	36.65	100.00	- %
76.1710.0205	DRETAC/DTAC FEES	4.69	100.00	100.00	2.36	100.00	- %
EXPENSE FUND TOTAL		\$ 1,483.02	\$ 1,815.00	\$ 1,815.00	\$ 1,213.40	\$ 1,915.00	5.51%
REVENUE & EXPENSE VARIANCE		\$ (186.44)	\$ (585.00)	\$ (585.00)	\$ 38.64	\$ (685.00)	



2015 Budget Process Revenues with Comments

Fund 76 **BRITTANYRIDGE LIGHTING DIST.**

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
76.0710.0100	ASSESSMENTS - BRITTANYRIDGE	1,230.00	Same as 2014. Year three of three year assessment; contract/assessment renewal in 2015
	FUND TOTAL	\$ 1,230.00	



2015 Budget Process Expenditures with Comments

Fund 76 BRITTANYRIDGE LIGHTING DIST.

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
76.1710.0101	BRITTANYRIDGE LIGHTING DIST.	1,700.00	6% increase from 2014. 5% increase from 2014 projected expenditure of \$1,563 - \$1,641; renewal in 2015
76.1710.0201	FEES TO TWP FISCAL OFFICER	15.00	\$0.50 per parcel assessed (30)
76.1710.0204	A & T FEES	100.00	Typical annual expense
76.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 1,915.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 77	ARBOR RUN LIGHTING DISTRICT						
77.0710.0100	ASSESSMENTS - ARBOR RUN	6,815.48	7,130.00	7,130.00	7,339.28	7,130.00	- %
REVENUE FUND TOTAL		\$ 6,815.48	\$ 7,130.00	\$ 7,130.00	\$ 7,339.28	\$ 7,130.00	- %
EXPENSE							
Fund 77	ARBOR RUN LIGHTING DISTRICT						
77.1710.0101	ARBOR RUN LIGHTING DISTRICT	6,291.83	6,900.00	6,900.00	5,115.44	7,100.00	2.90%
77.1710.0201	FEES TO TWP FISCAL OFFICER	25.00	25.00	25.00	-	25.00	- %
77.1710.0204	A & T FEES	198.79	200.00	213.48	213.48	200.00	- %
77.1710.0205	DRETAC/DTAC FEES	51.53	100.00	86.52	14.41	100.00	- %
EXPENSE FUND TOTAL		\$ 6,567.15	\$ 7,225.00	\$ 7,225.00	\$ 5,343.33	\$ 7,425.00	2.77%
REVENUE & EXPENSE VARIANCE		\$ 248.33	\$ (95.00)	\$ (95.00)	\$ 1,995.95	\$ (295.00)	



2015 Budget Process Revenues with Comments

Fund 77 ARBOR RUN LIGHTING DISTRICT

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
77.0710.0100	ASSESSMENTS - ARBOR RUN	7,130.00	Same as 2014. Year two of three year assessment
	FUND TOTAL	\$ 7,130.00	



2015 Budget Process Expenditures with Comments

Fund 77 ARBOR RUN LIGHTING DISTRICT

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
77.1710.0101	ARBOR RUN LIGHTING DISTRICT	7,100.00	3% increase from 2014. 4% increase from 2014 projected expenditure of \$6,810 - \$7,082
77.1710.0201	FEES TO TWP FISCAL OFFICER	25.00	\$0.50 per parcel assessed (49)
77.1710.0204	A & T FEES	200.00	Typical annual expense
77.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 7,425.00	



2014 Budget Report Revenues and Expenditures

Account	Account Descriptive	2013 Actual	2014 Adopted	2014 Revised	2014 YTD	2015 Proposed	Adopted Changes 2014-2015
REVENUE							
Fund 78	GREENERY SUBDIVISION LD						
78.0710.0100	ASSESSMENTS - GREENERY	2,804.81	2,800.00	2,800.00	2,888.26	2,940.00	5.00%
REVENUE FUND TOTAL		\$ 2,804.81	\$ 2,800.00	\$ 2,800.00	\$ 2,888.26	\$ 2,940.00	5.00%
EXPENSE							
Fund 78	GREENERY SUBDIVISION LD						
78.1710.0101	GREENERY LIGHTING DISTRICT	2,713.30	3,000.00	3,000.00	2,215.78	3,200.00	6.67%
78.1710.0201	FEES TO TWP FISCAL OFFICER	10.00	10.00	10.00	-	10.00	-
78.1710.0204	A & T FEES	82.72	100.00	100.00	84.23	100.00	-
78.1710.0205	DRETAC/DTAC FEES	0.09	100.00	100.00	8.44	100.00	-
EXPENSE FUND TOTAL		\$ 2,806.11	\$ 3,210.00	\$ 3,210.00	\$ 2,308.45	\$ 3,410.00	6.23%
REVENUE & EXPENSE VARIANCE		\$ (1.30)	\$ (410.00)	\$ (410.00)	\$ 579.81	\$ (470.00)	



2015 Budget Process Revenues with Comments

Fund 78 GREENERY SUBDIVISION LD

<u>Account</u>	<u>Account Descriptic</u>	<u>2015 Budget</u>	<u>Comments</u>
78.0710.0100	ASSESSMENTS - GREENERY	2,940.00	5% increase from 2014. Year one of three year assessment
	FUND TOTAL	\$ 2,940.00	



2015 Budget Process Expenditures with Comments

Fund 78 GREENERY SUBDIVISION LD

<u>Account</u>	<u>Account Description</u>	<u>2015 Budget</u>	<u>Comments</u>
78.1710.0101	GREENERY LIGHTING DISTRICT	3,200.00	7% increase from 2014. 6% increase from 2014 projected expenditure of \$2,970 - \$3,148
78.1710.0201	FEES TO TWP FISCAL OFFICER	10.00	\$0.50 per parcel assessed (19)
78.1710.0204	A & T FEES	100.00	Typical annual expense
78.1710.0205	DRETAC/DTAC FEES	100.00	Typical annual expense
FUND TOTAL		\$ 3,410.00	