

**Annual Budget  
City of Washington, Illinois  
Fiscal Year Ending  
April 30, 2013**

**Gary W. Manier, Mayor  
Patricia S. Brown, City Clerk  
Ellen L. Dingledine, City Treasurer  
Richard Russo, City Attorney**

**Aldermen**

**James A. Newman, Ward I  
Robert A. Brucks, Ward I  
Todd A. Clanin, Ward II  
Carol K. Moss, Ward II  
Alan L. Howerter, Ward III  
David K. Dingledine, Ward III  
James L. Gee, Ward IV  
R. Gene Schneider, Ward IV**

**Staff**

**Robert A. Morris, City Administrator  
Joan E. Baxter, City Controller  
Kenneth B. Newman, City Engineer  
Bill Bimrose, Public Services Manager  
James W. Kuchenbecker, Chief of Police  
Jon R. Oliphant, Planning & Development Director**

**May 2012**



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April 16, 2012

The Honorable Gary W. Manier  
and Members of the City Council  
City of Washington  
City Hall, 301 Walnut St.  
Washington, Illinois 61571

Mayor Manier and Members of the City Council:

I am pleased to present the proposed budget for the City of Washington, Illinois for the fiscal year beginning May 1, 2012. The document reflects the collaborative efforts of the city's elected officials and staff. I am appreciative of the assistance and guidance provided by each of you. I am particularly grateful to City Controller Joanie Baxter who plays a central role in the budget process and to the city's department heads who lend valued professional input and advice. The finished budget document is largely a product of their collective planning and forethought.

A summary of the City of Washington's FY12-13 budget in comparison to the prior year is shown in the table on the following page. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund.

#### **EXPENSE OVERVIEW**

The budget appropriates \$18,109,144 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2012, a \$1,318,185 or 6.8% decrease from the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the city's core services (sanitary sewer, streets, public safety and water) account for nearly 82% of total budgeted expenditures.

Capital expenditures are estimated to total nearly \$7.25M in the coming year, 40% of total budgeted expenses. Planned capital spending is allocated for the following general purposes: waste water system improvements (\$4.1M of which \$3.76M is contingent on the approval of an IEPA loan), streets/sidewalks (\$1.18M), water system investments (\$655,000), storm water and drainage projects (\$453,000) and vehicle/equipment purchases (\$308,000). See Capital Improvement Program summary for further detail (page 117).

Personnel expenses are estimated to total \$6.43M in FY12-13. They account for 35.5% of total expenditures and are projected to increase by 4.8% over the prior year budget. Total city employment (66.1 FTE) is essentially unchanged from the prior year. About 48% of the city's workforce is engaged in public safety services; 41% is committed to public works; 6.5% to general administration and 4% to planning, zoning and economic development. Increases in health insurance, workers compensation insurance and pension costs are of continuing concern, long-term.

Operations costs are projected to decrease by about \$276,000 or 8% in the coming year. Reduced electricity and chemical costs are the primary factors contributing to the decline. The Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment, and public infrastructure (streets, sidewalks, storm sewers); training and drug testing; property insurance; chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various miscellaneous commodities.

## BUDGET TRENDS AT A GLANCE

### City of Washington, IL

	FY 2012-13		FY 2011-12		CHANGE	
<b>TOTAL BUDGETED EXPENSES</b>	\$	18,109,144	\$	19,427,329	\$	(1,318,185) -6.8%
by MAJOR SERVICE TYPE		% of Total				
Sanitary Sewer System	\$	5,807,340 32.1%	\$	5,791,346	\$	15,994 0.3%
Public Safety (Police, Fire, ESDA)		4,061,712 22.4%		5,551,477	(1,489,765)	-26.8%
Street Operations/Improvements		3,241,240 17.9%		3,490,962	(249,722)	-7.2%
Water System		1,662,309 9.2%		1,387,156	275,153	19.8%
All Other (IMRF, Liab. Ins., SWM, etc.)		1,215,000 6.7%		793,550	421,450	53.1%
Planning/Zoning/Econ. Dev./TIF		858,890 4.7%		1,176,685	(317,795)	-27.0%
General Administration		760,000 4.2%		734,100	25,900	3.5%
Washington Area Community Center		390,893 2.2%		391,393	(500)	-0.1%
Cemetery		111,760 0.6%		110,660	1,100	1.0%
by MAJOR EXPENSE CLASSES		% of Total				
Capital Improvements		7,254,452 40.1%		8,580,830	(1,326,378)	-15.5%
Personnel (Wages and Benefits)		6,434,110 35.5%		6,138,910	295,200	4.8%
Operations (Utilities, Supplies, etc.)		3,236,452 17.9%		3,512,795	(276,343)	-7.9%
Debt Service		1,184,130 6.5%		1,194,794	(10,664)	-0.9%

#### SOURCES OF MONIES TO

<b>FUND BUDGET</b>	\$	18,109,144	\$	19,427,329	\$	(1,318,185) -6.8%
by MAJOR REVENUE SOURCES		% of Total				
Sales Tax (Muni., HR, Use)	\$	5,025,000 27.7%	\$	4,701,550	\$	323,450 6.9%
Bond/Grant Proceeds		4,140,312 22.9%		4,253,746	(113,434)	-2.7%
Sewer Revenues (Fees, Charges, etc.)		2,267,820 12.5%		2,133,446	134,374	6.3%
Water Revenues (Fees, Charges, etc.)		1,312,175 7.2%		1,280,116	32,059	2.5%
Property Taxes		1,279,510 7.1%		1,216,110	63,400	5.2%
Income Tax Distribution		1,215,000 6.7%		1,105,000	110,000	10.0%
All Other		1,200,137 6.6%		1,181,505	18,632	1.6%
Fund Balances/Cash Reserves		717,190 4.0%		2,645,856	(1,928,666)	-72.9%
Motor Fuel Taxes		380,000 2.1%		338,000	42,000	12.4%
Telecommunications Tax		370,000 2.0%		380,000	(10,000)	-2.6%
TIF Funds		202,000 1.1%		192,000	10,000	5.2%

#### EMPLOYMENT: FULL TIME EQUIVALENT

EMPLOYMENT: FULL TIME EQUIVALENT		% of Total			
Public Safety	31.95	48.3%	31.85	0.10	0.3%
Street Division	11.70	17.7%	11.70	-	0.0%
Sewer Division	8.33	12.6%	8.33	-	0.0%
Water Division	6.02	9.1%	6.02	-	0.0%
General Administration	4.30	6.5%	4.05	0.25	6.2%
Planning/Zoning/Econ. Dev.	2.65	4.0%	2.65	-	0.0%
Cemetery Operation	1.15	1.7%	1.15	-	0.0%
TOTAL	66.10		65.75	0.35	0.53%

#### PROPERTY TAXES

Tax Levy	\$	1,263,300	\$	1,216,110	\$	47,190 3.9%
Tax Rate (per \$100 AV)	\$	0.41733	\$	0.41026	\$	0.00707 1.7%
Equalized Assessed Valuation	\$	302,711,642	\$	296,446,874	\$	6,264,768 2.1%
City Share of Total Tax Bill (Avg.)		N/A		5.62%		

#### UTILITY RATES

Water Rates (per 1,000 gal.)	\$	3.73	\$	3.61	\$	0.12 3.2%
Sewer Rates (per 1,000 gal.)	\$	7.14	\$	6.91 (1)	\$	0.23 3.3%

(1) As of November 1, 2011

Annual debt service expenses of \$1.184M are slightly lower than the prior year; they account for about 6.5% of total budgeted expenses. Of this total, \$581,000 is payable from sewer revenues and \$545,000 is payable from General Fund income.

### **REVENUE OVERVIEW**

Sales and use taxes, estimated to total \$5.025M, account for the single largest source of revenue in the coming year, about 28% of total revenues. These revenues are generated from three component parts: the 1% municipal sales tax (\$2.7M), the 1.25% home rule sales tax (\$2.09M) and the local use tax (\$235,000). The budget anticipates a 2.5% annual increase in sales tax revenue going forward.

Bond and Grant Proceeds totaling \$4.140M make up the second largest source of income. The majority of this total is contingent on the approval of an IEPA loan for the STP No. 2 Phase IIA Project in the amount of \$3.76M. The city also expects to receive a \$133,000 grant to partially fund the \$250,000 North Cummings Road recreation trail extension and a \$206,000 Safe Routes Grant to fully fund the Beverly Manor Safe Routes Project. The former project will extend the recreation trail to and across Illinois Route 24. The latter will fund the construction of a public sidewalk along School Street connecting Beverly Manor School to the new sidewalks being constructed in conjunction with the Illinois Route 8 improvement.

Sewer revenues are estimated to total \$2.268M. Sewer user fees account for \$1.967M of the total. Connection fees are projected to total \$216,000. Water revenues are projected to total \$1.312M, Property Taxes \$1.280M, and Income Taxes \$1.215M.

The budget anticipates the expenditure of Fund Balances/Cash Reserves totaling \$717,190. The primary sources and uses of these funds are for capital purposes as summarized below:

<u>Fund</u>	<u>Amount</u>	<u>Principal Uses</u>
General Fund (Unrestricted)	\$ 166,000	Police Station Renovation Project and varied storm water improvements
TIF No. 2 Fund (Downtown)	\$ 280,000	Varied Downtown Redevelopment Projects
Water Fund	\$ 271,000	Eldridge Water Main Replacement and Well No. 7 Rehab

As emphasized in prior budgets, the funding of certain capital projects requires the city to accumulate monies in some years in order to pay for projects that occur in later years. Furthermore, accumulated cash reserves that are realized through normal operations can be safely spent on one-time capital projects provided the city maintains sufficient reserves to meet its minimum cash reserve requirements, its cash flow needs and prudent contingencies for unanticipated expenses.

### **SPECIAL CHALLENGES AND UNCERTAINTIES**

The primary financial risk facing the city at this time involves potential state legislative action designed to ease the state's budgetary problems by shifting some of the burden to local governmental bodies. During the past year, for example, the state diverted a portion of the municipal corporate personal property tax revenue to fund regional school superintendents. Short term, the state's late payment practices adversely affect the city's cash balances and diminish investment earnings. At present, the state is in arrears in payments to the city by about \$400,000. Continued threats to permanently reduce state revenue distributions to municipalities will have long term consequences.

Meeting the city's capital spending needs for costly street, sidewalk, storm water, water and sanitary sewer improvements is an on-going challenge. Based on current revenue projections, capital spending will decrease from \$7.254M in FY12-13 to \$2.387M in FY13-14 and to \$1.402M in FY14-15. Hopefully, the improving

local and state-wide economy will generate increased funding in the latter two years. It is also important to emphasize that containing recurring operating costs is essential to achieving added capital funding.

The city's near-term financial well being is directly dependent on the sustained growth of the city's key sources of revenue: sales tax, income tax, and water and sewer user fees. Continued commercial growth is essential to the city's long-term financial well-being. Income tax revenue is largely dependent on the overall health of the state and national economy and the preservation of the current state distribution formula to municipalities. While property taxes account for a comparatively small portion of total city revenue, growth in the city's assessed valuation is important to meet future fire protection/ambulance, pension and liability insurance expenses as these costs are largely funded through property taxes. Sustained building activity is essential to the growth of the local property tax base.

Despite the above risks and uncertainties, I remain confident that the city will find the means to meet the challenges of the coming year and continue to provide the services our residents expect. While we can never satisfy all of the wants of our residents, I am convinced that the city can achieve its major priorities. As emphasized in prior years, we need not feel pressured to resolve all of the city's challenges in any one year; rather, we should focus on making steady progress each and every year.

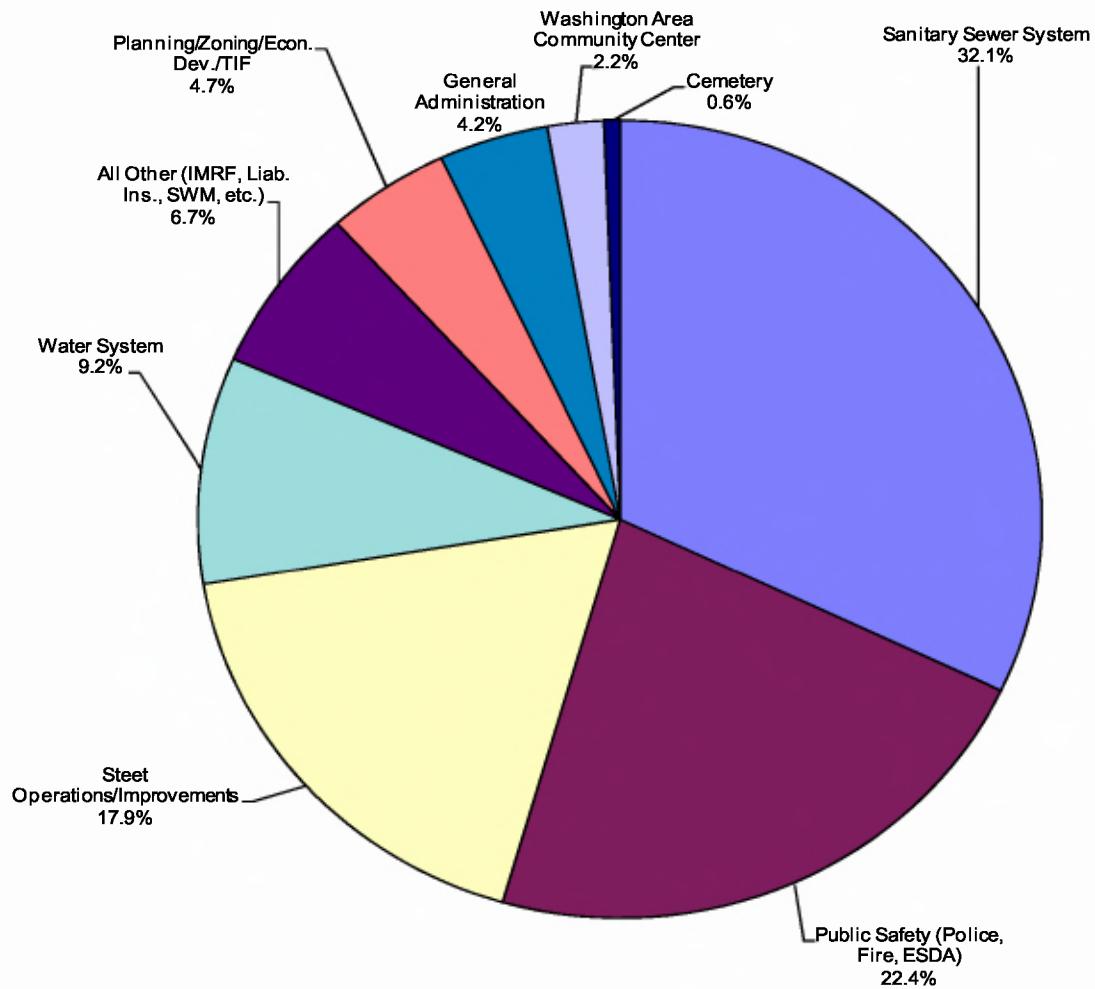
Adoption of the budget will culminate the work we began in early January. Our discussions have hopefully focused attention on the city's needs and priorities, fostered sound decision making, and provided a framework for future action. I look forward to working with each of you in the coming year.

Respectfully submitted,

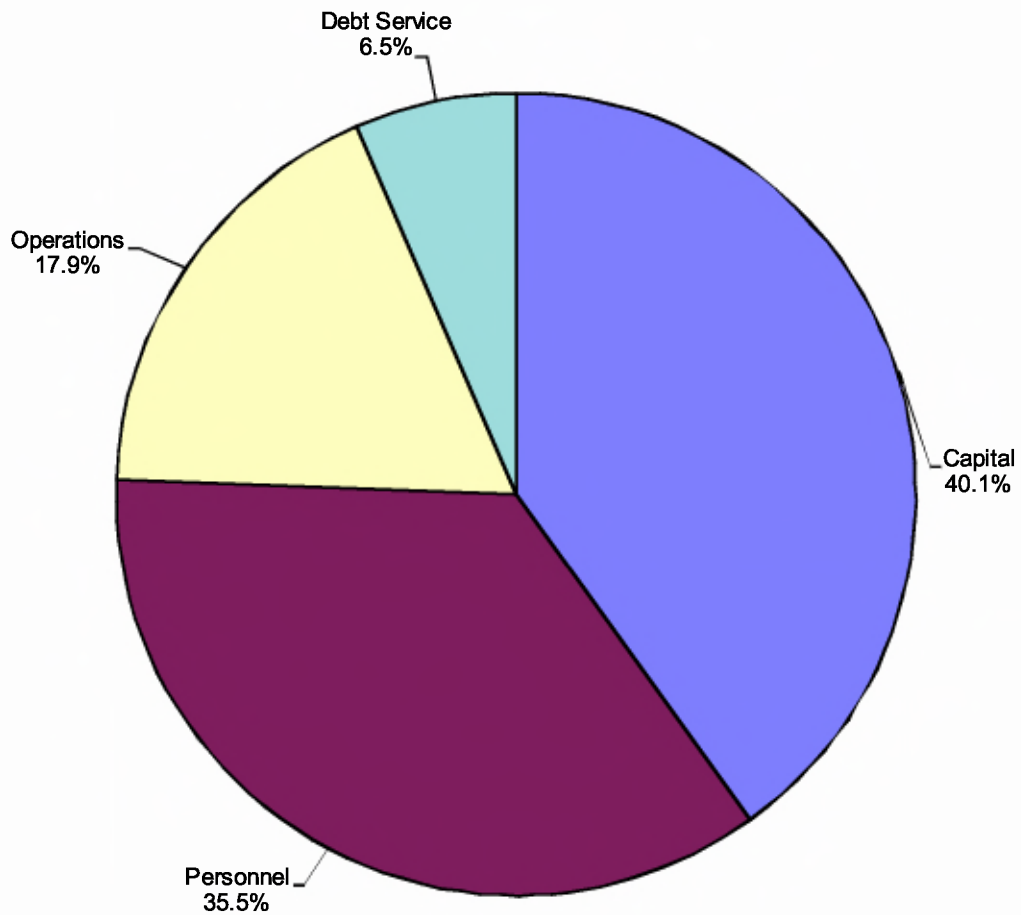
Robert A. Morris  
City Administrator



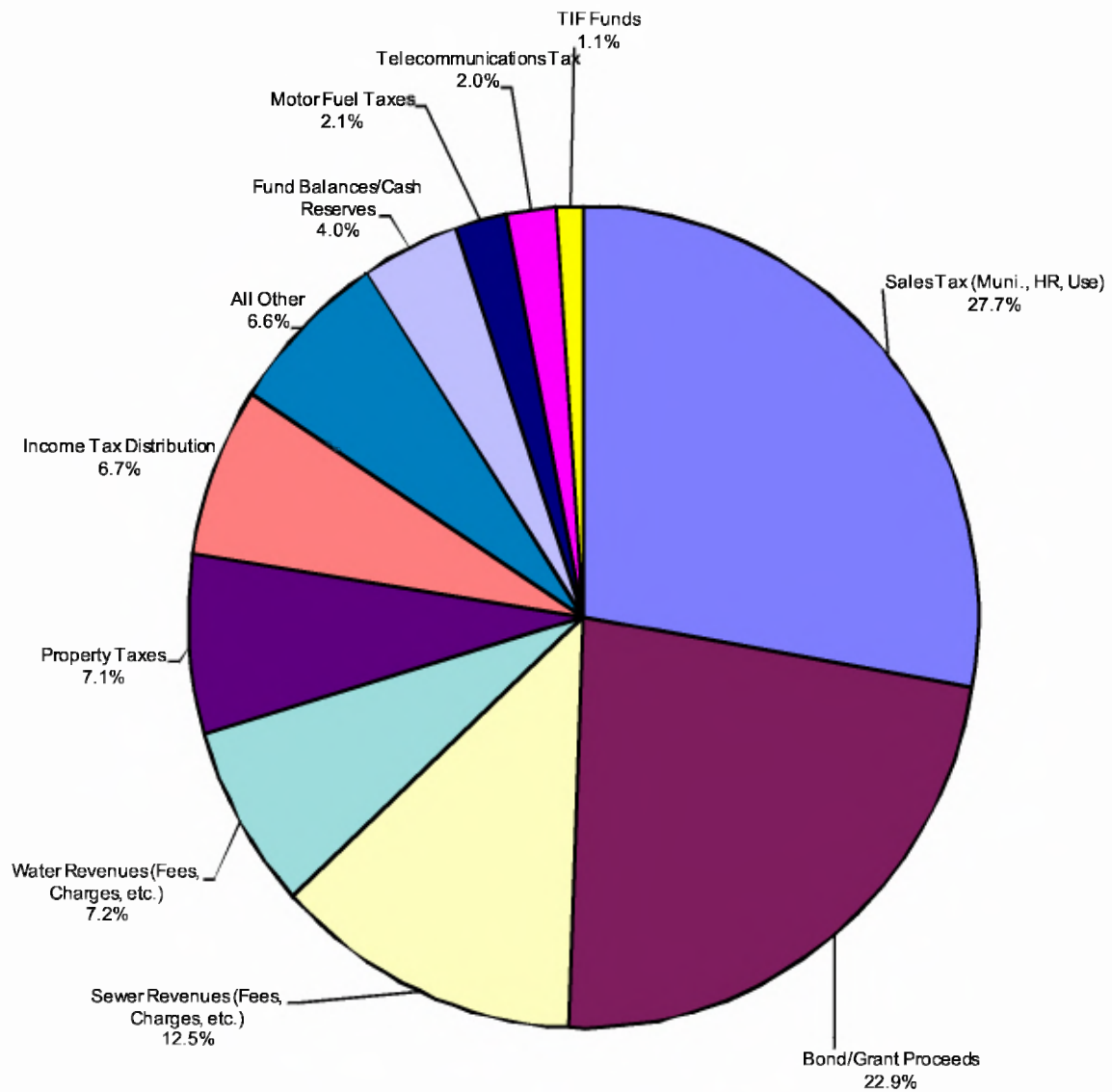
**Budgeted Expenses by Major Service Type  
FY12-13**



**Budgeted Expenses by Major Expense Class  
FY12-13**



**Budgeted Revenues by Major Revenue Source  
FY12-13**



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## ALL FUNDS SUMMARY

The All Funds Summary totaling all budgeted expenditures, exclusive of Police Pension Fund expenses, is presented below. While these data are useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals.

As currently projected, the budget anticipates a net draw down of cash reserves in the coming fiscal year. These draw downs are primarily the result of a variety of capital investments proposed for the coming year as enumerated in the preceding budget message.

**ALL FUNDS  
COMBINED REVENUE/EXPENDITURE SUMMARY  
(Excludes All Transfers and Police Pension)**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FY01</i> <i>13-14</i>	<i>FY01</i> <i>14-15</i>
<b>REVENUES:</b>								
General	\$ 7,564,299	\$ 7,710,204	\$ 7,882,425	\$ 7,615,440	\$ 7,931,049	\$ 8,078,975	\$ 8,249,512	\$ 8,428,090
Proprietary	3,665,889	6,360,572	7,798,755	6,978,562	3,815,091	7,387,395	3,788,455	3,927,223
Special	1,136,308	1,060,507	1,158,551	1,179,730	1,296,922	1,280,820	1,323,340	1,372,490
TIF #1	257,951	197,715	2,485	-	-	-	-	-
TIF #2	163,388	167,716	189,784	192,000	196,900	202,000	204,000	210,000
Debt Service	4,570	2,441	55,705	55,000	55,000	55,000	55,000	55,000
SA/Cap. Prj.	270,864	44,231	38,499	760,741	652,952	387,764	48,617	47,930
<b>TOTAL</b>	<b>\$ 13,063,269</b>	<b>\$ 15,543,386</b>	<b>\$ 17,126,214</b>	<b>\$ 16,781,473</b>	<b>\$ 13,947,914</b>	<b>\$ 17,391,954</b>	<b>\$ 13,668,924</b>	<b>\$ 14,040,733</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 4,548,544	\$ 5,112,067	\$ 5,388,469	\$ 6,138,910	\$ 5,878,135	\$ 6,434,110	\$ 6,883,492	\$ 7,380,089
Operations	2,650,800	2,692,911	3,234,807	3,512,795	2,942,200	3,236,452	3,497,350	3,178,015
Capital	3,237,280	8,119,456	6,709,871	8,580,830	3,610,046	7,254,452	2,387,045	1,402,791
Debt Service	947,732	922,583	915,352	1,194,794	1,045,649	1,184,130	1,176,673	1,167,279
Transfers	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 11,384,366</b>	<b>\$ 16,847,017</b>	<b>\$ 16,248,499</b>	<b>\$ 19,427,329</b>	<b>\$ 13,476,030</b>	<b>\$ 18,109,144</b>	<b>\$ 13,944,560</b>	<b>\$ 13,128,174</b>
<b>Revenue Over/ (Under) Exp.</b>	<b>\$ 1,678,903</b>	<b>\$ (1,303,631)</b>	<b>\$ 877,715</b>	<b>\$ (2,645,856)</b>	<b>\$ 471,884</b>	<b>\$ (717,190)</b>	<b>\$ (275,636)</b>	<b>\$ 912,559</b>

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## GENERAL FUNDS SUMMARY (Restricted and Unrestricted)

General Fund totals for both "restricted" and "unrestricted" purposes follow. Similar to the All Funds Summary, while useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals. Restricted General Fund accounts include the following: 1) the Telecommunications Tax monies that are restricted to street and storm water purposes, 2) the North Cummings Roadway Improvement Fund monies that are restricted solely for specified roadway improvements and 3) the Tazewell County Recycling Grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the county.

### GENERAL FUND REVENUE/EXPENDITURE SUMMARY (EXCLUDING INTRA-FUND TRANSFERS)

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
<b>Reg. Cash Bal.</b>				\$ 4,254,045	\$ 5,924,279	\$ 5,224,128	\$ 4,946,999	\$ 4,902,426
<b>Unrestricted</b>	\$ 6,734,737	\$ 6,517,151	\$ 6,955,844	\$ 6,670,150	\$ 6,954,216	\$ 7,116,200	\$ 7,263,770	\$ 7,425,854
<i>L/A</i>	2,972	1,762	806	2,000	600	2,000	2,200	2,400
<i>City Hall</i>	11,528	14,852	10,440	13,360	10,772	16,670	17,516	18,332
<i>Streets</i>	192,146	545,868	285,273	191,780	223,444	202,780	204,780	206,780
<i>Police</i>	218,328	250,819	353,528	358,510	368,171	373,985	394,462	408,456
<i>Tourism/EDC</i>	0	0	0	0	0	0	0	0
<i>Planning/Zoning</i>	0	0	0	0	0	0	0	0
<i>Fire/Rescue</i>	10,757	14,710	14,079	14,000	14,768	15,000	15,500	16,000
<i>N. Cum. Road. Impr.</i>	4,388	1,577	0	500	0	500	500	500
<i>Telecommunications Tax</i>	403,943	400,267	386,547	380,500	370,450	370,500	370,500	370,500
<b>TOTAL</b>	\$ 7,578,799	\$ 7,747,006	\$ 8,006,517	\$ 7,630,790	\$ 7,942,421	\$ 8,097,645	\$ 8,269,228	\$ 8,448,852
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 3,000,376	\$ 3,447,238	\$ 3,722,964	\$ 4,199,260	\$ 4,012,385	\$ 4,370,360	\$ 4,669,311	\$ 5,003,224
<i>Operations</i>	1,357,588	1,460,368	1,971,309	1,990,275	1,823,027	1,924,782	2,131,725	1,748,180
<i>Capital</i>	631,981	3,136,286	137,745	128,700	57,073	405,630	344,000	299,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,933,750	1,049,046	1,049,474	2,768,815	2,740,307	1,679,723	1,173,985	1,029,464
<b>TOTAL</b>	\$ 6,923,695	\$ 9,092,938	\$ 6,881,492	\$ 9,086,050	\$ 8,632,792	\$ 8,380,495	\$ 8,319,021	\$ 8,079,867
<b>Revenue Over (Under)</b>								
<b>Expend.</b>	\$ 655,104	\$ (1,345,932)	\$ 1,125,025	\$ (1,454,260)	\$ (690,371)	\$ (282,850)	\$ (49,793)	\$ 369,015

## **GENERAL FUND: UNRESTRICTED**

### **Core Service, Purpose or Function**

The General Corporate Fund fully finances many of the city's basic services including the following: public safety (police, fire, ambulance and rescue); streets; economic development; planning, zoning and code enforcement; and the city's executive/legislative/administrative departments. In addition, the General Fund supplements other special or single purpose accounts when needed to balance those accounts.

### **Current Year (FY11-12) Projection**

Total projected FY11-12 General Fund collections are estimated to be about \$284,000 greater than budget. Importantly, sales and income taxes are \$195,000 (4.1%) and \$85,000 (7.7%), respectively, greater than originally planned. Total inter-fund transfers are projected to be about \$14,000 greater than budget while intra-fund transfers are expected to be \$438,000 less than budget. The EOY fund balance is projected to decrease by \$549,000. This is primarily attributable to the Police Station Renovation Project, but still \$708,000 better than originally budgeted.

### **Source of Funds**

The city collects a wide variety of revenues that are unrestricted; these monies may be used for any lawful public purpose. This is in contrast to other sources of revenue that may only be used for specific, often narrowly defined, purposes. These sources of unrestricted revenue are summarized below.

**Property Tax.** A portion of the city's property tax levy is earmarked for General Fund purposes. Property tax revenues credited to the General Fund are projected to remain unchanged through FY14-15.

**Municipal Sales Tax.** The city receives a share of the state collected Retailers' Occupation Tax (ROT) and the Service Occupation Tax (SOT). The ROT is imposed on Illinois businesses that make retail sales of tangible personal property for use or consumption. The SOT is imposed on the sale or transfer of tangible personal property which is incident to the sale of a service. The municipal sales tax rate is set at one percent for all Illinois cities. Municipal Sales Tax collections are assumed to annually increase by 2.5% for each of the next three fiscal years.

**Local Use Tax.** A use tax is imposed by the state when: 1) out-of-state vendors make retail sales to Illinois businesses or consumers; 2) Illinois consumers purchase tangible personal property at retail from out-of-state, unregistered retailers for use in Illinois without paying tax to the retailer; or 3) Illinois businesses withdraw tangible personal property from their sales inventories for their own use. These monies are distributed to municipalities on a per capita basis. Local Use Tax collections are assumed to increase by 2.5% annually.

**Home Rule Sales Tax.** Washington voters approved a Home Rule Referendum in 1998 and concurrently approved a supplemental Home Rule Sales Tax of one percent. The city's property tax rate was reduced by half at the same time. The Home Rule Sales Tax is imposed in a manner similar to the Municipal Sales Tax except that groceries, drugs and vehicles are exempt from taxation. The city increased its Home Rule Sales Tax by 0.25%, effective July 1, 2006, with the proceeds dedicated first to the repayment of bonds issued to finance the construction of Five Points Washington. Home Rule Sales Tax collections are assumed to increase by 2.5% annually.

**Replacement Taxes.** Replacement taxes are collected by the state of Illinois and shared with local governments. These taxes replace money that was lost by local governments when their power to impose personal property taxes was abolished.

**Income Tax.** Local governments receive a share of the state income tax. Distributions to local governments are based on population. Income Tax distributions are projected to increase by about 2.5% annually.

**Hotel/Motel Tax.** A local tax is imposed on hotel and motel room rentals in the City of Washington. The tax is levied on the gross rentals charged for overnight accommodations: 5% on establishments with less than 10 rooms and 6% on all others.

**Liquor Licenses.** The city levies licensing fees on those business establishments granted the privilege to sell alcoholic beverages. The fees vary based on the type of business establishment, the nature of the sale (on or off-premises consumption), the hours of operation, and the type of alcohol sold.



**Miscellaneous Licenses.** The city occasionally issues business licenses for limited purposes, primarily itinerant vendor and itinerant merchant licenses as provided by state statute and the city code.

**CILCO Franchise.** Electric and natural gas franchises have been granted to AmerenCILCO. These agreements provide for the payment of annual franchise fees. The electric franchise fee is \$3,600 per year. The gas franchise fee is based on a per therm calculation.

**Cable TV Franchise.** A five percent franchise fee is charged on CATV services provided by Comcast Corporation, the city's cable television provider.

**Solid Waste Franchise Fee.** Waste Management pays an annual franchise fee (\$2,000) for the privilege of holding the city's solid waste collection, recycling and disposal contract.

**Interest Income.** The city receives interest income on its various General Corporate Fund investments.

**Misc. Income.** Varying amounts of income are collected from a variety of sources such as recycling bin sales, copy services, etc.

**Court, Parking, Liquor, and Ordinance Violation Fines.** Fines are assessed for violations of the Washington Municipal Code and state statutes.

**Building, Variance, Plat, GIS Fees.** Building permit fees (\$2 per \$1,000 of construction value with \$20 minimum) are charged for building and construction related activity in the city. The fees are intended to defray a portion of the cost of the administrative and construction inspection services provided by the Office of Building and Zoning. Application fees (\$100.00) are charged for zoning variance requests to cover administrative and publication costs. Subdivision review fees (variable scale starting at \$25 per lot for the first ten lots) are charged to cover plan review by the City Planner and City Engineer.

**Budgeted Expenditures/Transfers**

There are no direct expenditures planned from the General Corporate Fund (Unrestricted) in the coming year. Rather, transfers are made to various other funds and accounts to pay related expenses incurred for activities and services in those funds and accounts. Inter-fund transfers are proposed to be made to the following funds in the coming year: Storm Water Management, WACC Debt Service, Police Station Renovation Capital Project and ESDA. Intra-fund transfers are made to cover expenses incurred in the following accounts: Legislative/Administrative; City Hall; Streets; Police; Tourism/Economic Development; Planning, Zoning and Code Enforcement; and Fire/Rescue.

The General Fund has a projected FY12-13 operating shortfall of \$166,340 which, if realized, will be covered by cash reserves. It should also be noted that the projected shortfall is directly attributable to \$875,000 in supplemental funding for capital projects and equipment.

**Special Opportunities, Challenges and/or Issues.**

The General Corporate Fund is the city's single most important fund. It realizes the largest amount of income and offers the greatest flexibility of use. It is important to note that nearly 88% of total Unrestricted General Corporate revenue is derived from two sources: sales and income taxes. Needless to say, the city's fiscal health is directly contingent on the expansion of the local retail and service economy and on the growth of personal and corporate income statewide.

**GENERAL CORPORATE UNRESTRICTED  
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
Beg. Cash Balance				\$ 5,179,283	\$ 5,541,555	\$ 4,992,304	\$ 4,825,965	\$ 4,830,892
Min. Std. Bal. (a)						\$ 1,779,050	1,815,943	1,866,464
Surplus Funds						\$ 3,213,254	\$ 3,010,022	\$ 2,974,428
<b>REVENUES:</b>								
<i>Tax:</i>								
Property	\$ 298,365	\$ 329,557	\$ 329,983	\$ 330,000	\$ 329,616	\$ 360,000	\$ 360,000	\$ 360,000
Sales	2,520,596	2,540,486	2,535,765	2,555,300	2,635,000	2,700,000	2,767,500	2,836,688
Local Use	185,805	143,331	208,421	176,750	220,000	235,000	240,875	246,897
Home Rule	2,021,034	1,968,981	2,052,289	1,969,500	2,040,000	2,090,000	2,142,250	2,195,806
Prop. Repl.	23,330	18,047	18,232	18,500	9,800	8,000	8,200	8,405
State Inc.	1,159,559	1,015,528	1,018,956	1,105,000	1,190,000	1,215,000	1,245,375	1,276,509
Hotel/Motel	61,868	67,607	59,606	78,000	93,000	78,000	79,170	81,149
<i>License:</i>								
Liquor	25,597	27,501	26,985	27,000	28,000	28,000	28,000	28,000
Misc.	0	40	40	100	100	100	100	100
<i>Franchise:</i>								
OILCO	23,659	21,407	27,760	22,000	29,000	30,000	30,000	30,000
Cable	171,071	169,145	201,737	185,000	190,000	190,000	190,000	190,000
Solid Waste	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Interest	61,801	20,131	76,858	50,000	59,000	50,000	50,000	50,000
Misc. Inc.	4,624	5,235	10,420	2,500	2,000	2,100	2,100	2,100
Sale of Equipment/Land	0	2,770	114,178	0	0	0	0	0
<i>Fines:</i>								
Court	104,757	90,417	96,683	92,500	80,000	80,000	80,000	80,000
Parking	775	1,260	775	1,000	1,800	1,500	1,500	1,500
Liquor	5,500	1,000	2,000	1,000	0	1,000	1,000	1,000
Ord. Viol.	2,480	2,600	2,790	2,500	3,500	3,000	3,000	3,000
<i>Fees:</i>								
Bld. & Signs	53,819	61,594	45,801	40,000	25,000	25,000	25,000	25,000
WCB Permit Fee Reimb.	0	0	0	0	9,000	9,800	0	0
Forf. Bld. Fees	6,400	5,300	4,800	2,000	1,200	1,500	1,500	1,500
Var./Plats	1,677	1,570	1,825	1,500	1,300	1,200	1,200	1,200
Yard Waste Stickers	0	1,644	5,144	8,000	4,900	5,000	5,000	5,000
GIS Map & Data Fees	30	0	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 6,734,737</b>	<b>\$ 6,517,151</b>	<b>\$ 6,842,998</b>	<b>\$ 6,670,150</b>	<b>\$ 6,954,216</b>	<b>\$ 7,116,200</b>	<b>\$ 7,263,770</b>	<b>\$ 7,425,854</b>
<i>T/F From:</i>								
T/F No. 1	0	0	112,846	0	0	0	0	0
N. Currn.	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,734,737</b>	<b>\$ 6,517,151</b>	<b>\$ 6,955,844</b>	<b>\$ 6,670,150</b>	<b>\$ 6,954,216</b>	<b>\$ 7,116,200</b>	<b>\$ 7,263,770</b>	<b>\$ 7,425,854</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operation	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Serv.	0	0	0	0	0	0	0	0
Inter T/F	501,160	385,000	372,566	1,888,750	1,903,254	784,000	517,000	343,500
<b>TOTAL</b>	<b>\$ 501,160</b>	<b>\$ 385,000</b>	<b>\$ 372,566</b>	<b>\$ 1,888,750</b>	<b>\$ 1,903,254</b>	<b>\$ 784,000</b>	<b>\$ 517,000</b>	<b>\$ 343,500</b>
Revenue Over (Under)								
Expend.	\$ 6,233,577	\$ 6,132,151	\$ 6,583,278	\$ 4,781,400	\$ 5,050,962	\$ 6,332,200	\$ 6,746,770	\$ 7,082,354
Intra T/F	\$ 5,502,278	\$ 6,731,136	\$ 5,799,722	\$ 6,038,526	\$ 5,600,253	\$ 6,498,540	\$ 6,741,843	\$ 7,076,120
Net Rev. Over (Under) Exp.	\$ 731,299	\$ (598,985)	\$ 783,556	\$ (1,257,126)	\$ (549,291)	\$ (166,340)	\$ 4,927	\$ 6,235

**SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
<b>Personnel Detail</b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0		
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
School Street Sewer CIP			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Devonshire Trunk Sewer			0	0	0	0	0	0
Grant to Stormwater Mgmt.			0	0	10,500	350,000	170,000	0
WACC Debt Service Fund			341,300	340,500	340,500	339,000	342,000	338,500
Pol. Sta. Reno. Cap Proj Fund			26,266	1,543,250	1,549,254	90,000	0	0
Grant to ESDA			5,000	5,000	3,000	5,000	5,000	5,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 372,566	\$ 1,888,750	\$ 1,903,254	\$ 784,000	\$ 517,000	\$ 343,500
<b>TOTAL EXPENDITURES</b>			\$ 372,566	\$ 1,888,750	\$ 1,903,254	\$ 784,000	\$ 517,000	\$ 343,500
<b>Intra-Fund Transfers</b>								
L/A			\$ 1,016,102	\$ 662,150	\$ 605,943	\$ 661,450	\$ 660,160	\$ 698,599
City Hall			42,697	68,400	43,089	81,680	70,065	73,568
Streets			1,238,842	1,483,041	1,339,036	1,786,083	1,845,042	1,886,755
Police			2,663,887	2,878,660	2,723,120	2,938,945	3,159,198	3,376,156
Tourism/Economic Dev.			71,033	78,600	78,730	90,300	91,542	94,081
Planning, Zoning & Code Enforcement			203,718	268,140	226,309	287,190	293,287	306,410
Fire/Rescue			563,443	599,545	584,027	662,892	622,560	640,560
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 5,799,722	\$ 6,038,526	\$ 5,600,253	\$ 6,498,540	\$ 6,741,843	\$ 7,076,120
<b>TOTAL EXPENDITURES</b>								
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 6,172,288	\$ 7,927,276	\$ 7,503,507	\$ 7,282,540	\$ 7,258,843	\$ 7,419,620

## **LEGISLATIVE/ADMINISTRATIVE ACCOUNT**

### **Core Service, Purpose or Function**

Financial transactions related to the city's Executive (Mayor), Legislative (City Council) and general administrative and accounting functions (City Clerk, City Treasurer, City Administrator, Controller, etc.) are charged to this account as well as a number of other general purpose expenses.

### **Current Year (FY11-12) Projection**

Current year expenses are projected to be under budget by about \$47,000. The net transfer from the General Fund required for L/A Account costs will be about \$46,000 less than the amount budgeted.

### **Source of Funds**

This account is funded almost entirely through transfers from the General Corporate Fund. Small transfers are also proposed from the Water and Sewer Funds to reimburse a portion of the cost of planned computer equipment purchases.

### **Budgeted Expenditures**

**Personnel.** Wage, benefit and other costs associated with the city's elected officials and portions of the city's general administrative staff are charged to this account.

**Operations.** Total budgeted operating expenses are essentially the same as the prior year budget. A wide variety of general purpose operating expenses are charged to the L/A account including: general legal expenses, professional fees (actuarial and auditing services), data processing support, animal control payments to Tazewell County, community support, printing/postage for the quarterly newsletter, legal and display advertising, association dues, public officials bonds, general office supplies and equipment, communications expenses, office machine service and supplies, and unanticipated contingencies.

**Capital Needs.** The scheduled replacement of three (3) personal computers is planned. In addition, monies are carried forward for the purchase of equipment to enhance audio playback and microphone equipment at City Council meetings.

**LEGISLATIVE/ADMINISTRATIVE  
REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL</b> <b>08-09</b>	<b>ACTUAL</b> <b>09-10</b>	<b>ACTUAL</b> <b>10-11</b>	<b>BUDGET</b> <b>11-12</b>	<b>EST. ACT.</b> <b>11-12</b>	<b>BUDGET</b> <b>12-13</b>	<b>FY01</b> <b>13-14</b>	<b>FY01</b> <b>14-15</b>
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Water Fund</i>	986	881	403	1,000	300	1,000	1,100	1,200
<i>Sewer Fund</i>	986	881	403	1,000	300	1,000	1,100	1,200
<i>Mallard Crossing SSA</i>	1,000	0	0	0	0	0	0	0
<i>GF Unrestricted</i>	745,523	1,001,756	1,016,102	652,150	605,943	661,450	660,160	698,599
<b>TOTAL</b>	<b>\$ 748,495</b>	<b>\$ 1,003,518</b>	<b>\$ 1,016,908</b>	<b>\$ 654,150</b>	<b>\$ 606,543</b>	<b>\$ 663,450</b>	<b>\$ 662,360</b>	<b>\$ 700,999</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 297,651	\$ 378,078	\$ 391,468	\$ 470,600	\$ 482,900	\$ 480,200	\$ 486,510	\$ 532,549
<i>Operations</i>	114,923	619,015	619,015	159,750	119,043	159,450	157,950	160,450
<i>Capital</i>	333,521	4,025	4,025	22,000	2,800	22,000	6,000	6,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	2,400	2,400	2,400	1,800	1,800	1,800	1,900	2,000
<b>TOTAL</b>	<b>\$ 748,495</b>	<b>\$ 1,003,518</b>	<b>\$ 1,016,908</b>	<b>\$ 654,150</b>	<b>\$ 606,543</b>	<b>\$ 663,450</b>	<b>\$ 662,360</b>	<b>\$ 700,999</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
<b>Personnel Detail</b>								
Mayor	1.00	1.00						
Aldermen	8.00	8.00						
City Clerk	0.85	0.85						
City Treasurer	1.00	1.00						
Elected Salaries			\$ 65,829	\$ 68,000	\$ 68,800	\$ 69,000	\$ 69,000	\$ 70,000
City Administrator	0.85	0.85						
Controller	0.80	0.80						
Accountant	0.80	0.80						
Acct. Supervisor	0.80	0.80						
Cust. Serv. Supervisor	0.30	0.30						
Regular Salaries			231,358	289,000	270,000	190,000	193,523	204,650
P-T Accountant	0.00	0.00						
P-T Admin. Asst.	0.00	0.00						
Part Time Wages			17,203	0	60,000	85,000	89,888	95,056
Overtime			4,946	4,000	8,600	6,000	6,345	6,710
Unused Sick Time			1,216	4,400	2,000	3,000	3,173	3,355
Group Insurance			60,974	91,500	70,000	110,000	116,725	134,234
Retiree Health Insurance			5,914	8,200		10,200	10,455	10,716
Health Savings Plan Contribution			1,709	3,300	200	3,100	3,278	3,467
Workers Comp. Insurance			1,317	1,400	1,100	1,200	1,269	1,342
Unemployment Insurance Tax			1,002	800	2,200	2,700	2,855	3,019
TOTAL FTE YEARS	14.40	14.40						
TOTAL PERSONNEL			\$ 391,468	\$ 470,600	\$ 482,900	\$ 480,200	\$ 496,510	\$ 532,549
<b>Operations Detail</b>								
Repair & Maint.-Equip. (Contr.)			\$ 1,880	\$ 2,200	\$ 2,200	\$ 2,400	2,400	2,500
Engineering Fees			0	500	0	500	500	500
Legal Fees			21,986	25,000	25,000	30,000	30,000	30,000
Liquor Code Enforce.-Legal			1,010	2,000	1,000	2,000	2,000	2,000
Data Processing Support			16,831	17,500	19,333	21,100	22,000	23,000
Professional Fees			7,430	4,500	3,200	4,200	4,500	4,500
Animal Control			12,932	13,400	13,300	13,600	14,000	14,500
Postage Expense			3,617	9,000	3,840	5,300	5,500	5,700
Communications			1,109	1,600	850	900	1,000	1,000
Publishing Fees			756	900	700	900	1,000	1,000
Printing Fees			4,803	7,300	4,300	6,800	7,000	7,000
Recruitment			2,080	500	100	2,300	500	500
Membership Dues			3,480	4,600	3,500	3,500	4,700	4,800
Training-Elected Officials			3,208	5,000	2,900	7,400	6,500	6,500
Training-Staff			774	5,500	947	4,800	5,000	5,200
Subscriptions			157	300	400	400	400	400
Reference Materials/Manuals			2,487	2,200	2,873	3,000	3,200	3,400
Software			1,283	8,000	1,200	6,600	3,500	3,500
Surety Bond Expenses			845	900	900	900	1,000	1,000
Lease/Rent Expense			3,581	3,700	3,700	3,700	3,800	3,900
Repair & Maint.-Equip. (Comm)			2,332	2,600	2,500	2,600	2,700	2,700
Office Supplies			4,949	6,000	5,200	5,400	5,500	5,600
Misc. Equip.			1,035	2,400	1,000	1,700	1,700	1,700
Taxes-Other			0	50	0	50	50	50
Misc. Expenses			4,955	6,600	5,700	6,900	7,000	7,000
Grant Disbursement			500,000	0	200	0	0	0
City Administrator Expense			0	0	2,700	0	0	0
Community Support			8,800	7,000	7,500	6,000	6,000	6,000
Yard Waste Stickers			6,000	10,000	4,000	6,000	6,000	6,000
Contingency			0	10,000	0	10,000	10,000	10,000
Bad Debt Expense			575	500	0	500	500	500
TOTAL OPERATIONS			\$ 619,015	\$ 159,750	\$ 119,043	\$ 159,450	\$ 157,950	\$ 160,450
<b>Capital Detail</b>								
Purchase:								
Building			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			0	0	0	0	0	0
Equipment			4,025	22,000	2,800	22,000	6,000	6,000
TOTAL CAPITAL			\$ 4,025	\$ 22,000	\$ 2,800	\$ 22,000	\$ 6,000	\$ 6,000
<b>Debt Service Detail</b>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
INTERF			\$ 2,400	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,900	\$ 2,000
TOTAL INTER-FUND TRANSFERS			\$ 2,400	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,900	\$ 2,000
TOTAL EXPENDITURES			\$ 1,016,908	\$ 654,150	\$ 606,543	\$ 663,450	\$ 662,360	\$ 700,999

## CITY HALL ACCOUNT

### Core Service, Purpose or Function

The city incurs a variety of general expenses related to the operation, care, maintenance, and upgrade of Washington City Hall. These expenses are reflected in this account.

### Current Year (FY11-12) Projection

Projected FY11-12 expenditures are projected to be about \$28,000 less than budget. The year-end transfer from the General Fund will be about \$25,000 less than budget. As noted below, \$15,000 of this total is being carried forward in the FY12-13 budget to repave the City Hall parking lot.

### Source of Funds

This account is fully funded through transfers from the General, Water and the Sewer Funds. The latter two funds each contribute an amount equal to 10% of the account's total non-capital costs. The General Fund pays for the remainder.

### Budgeted Expenditures

Personnel. The expenses associated with the wages and benefits of the custodian are charged to this account.

Operations. The city incurs the same routine operating and maintenance expenses associated with the care of any public office building: utilities, communications, insurance, repair and maintenance, etc.

Capital. Monies (\$15,000) are carried forward from the FY11-12 budget to repave the parking lot at City Hall.

### **CITY HALL REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FROI 13-14	FROI 14-15
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>T/F From</i>								
<i>GF Unrestr.</i>	\$ 69,115	\$ 36,511	\$ 42,697	\$ 68,400	\$ 43,089	\$ 81,680	\$ 70,065	\$ 73,568
<i>Water</i>	5,764	7,426	5,220	6,675	5,386	8,335	8,758	9,196
<i>Sewer</i>	5,764	7,426	5,220	6,675	5,386	8,335	8,758	9,196
<b>TOTAL</b>	<b>\$ 80,643</b>	<b>\$ 51,363</b>	<b>\$ 53,137</b>	<b>\$ 81,750</b>	<b>\$ 53,861</b>	<b>\$ 98,350</b>	<b>\$ 87,581</b>	<b>\$ 91,960</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 16,131	\$ 17,060	\$ 18,834	\$ 25,300	\$ 21,400	\$ 42,800	\$ 45,631	\$ 48,680
<i>Operations</i>	41,562	34,303	34,303	41,450	32,461	40,550	41,950	43,280
<i>Capital</i>	22,950	0	0	15,000	0	15,000	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund T/F</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 80,643</b>	<b>\$ 51,363</b>	<b>\$ 53,137</b>	<b>\$ 81,750</b>	<b>\$ 53,861</b>	<b>\$ 98,350</b>	<b>\$ 87,581</b>	<b>\$ 91,960</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR CITY HALL**

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FY01</i> 13-14	<i>FY01</i> 14-15
<b>Personnel Detail</b>								
<i>Custodian</i>	0.50	0.75						
<i>Regular Salaries</i>			\$ 16,648	\$ 18,000	\$ 18,000	\$ 34,000	\$ 35,955	\$ 38,022
<i>Overtime</i>			72	100	100	100	106	112
<i>Part-time Salaries</i>			63	0	0	0	0	0
<i>Unused Sick Time</i>			192	300	300	600	635	671
<i>Group Insurance</i>			0	4,000	0	4,000	4,600	5,290
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			313	400	300	800	846	885
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
<i>Workers Comp. Insurance</i>			1,421	2,200	2,300	2,500	2,644	2,796
<i>Uniform Rental</i>			125	300	400	800	846	885
<b>TOTAL FTE YEARS</b>	0.50	0.75						
<b>TOTAL PERSONNEL</b>			\$ 18,834	\$ 25,300	\$ 21,400	\$ 42,800	\$ 45,631	\$ 48,680
<b>Operations Detail</b>								
<i>RM Building (Cont.)</i>			\$ 1,466	\$ 2,500	\$ 2,400	\$ 2,700	\$ 2,750	\$ 2,800
<i>RM Equipment (Cont.)</i>			3,889	4,200	4,000	5,100	5,200	5,300
<i>Communications</i>			10,611	11,100	10,600	10,700	11,000	11,250
<i>Recruitment</i>			0	150	0	150	150	150
<i>Electricity</i>			4,904	6,000	5,000	6,000	6,600	7,280
<i>Heating</i>			1,589	2,000	900	2,000	2,200	2,420
<i>Property Insurance</i>			3,310	1,000	900	1,400	1,500	1,500
<i>RM - Buildings (Comm.)</i>			2,471	4,900	3,541	4,800	4,800	4,800
<i>RM-Equipment (Comm.)</i>			0	700	320	700	700	700
<i>Operating Supplies</i>			1,278	1,700	1,700	1,800	1,800	1,800
<i>Misc. Equipment</i>			1,078	1,000	500	1,000	1,000	1,000
<i>Janitorial Supplies</i>			2,344	3,500	2,000	2,500	2,500	2,500
<i>Misc. Expenses</i>			1,353	2,700	600	1,700	1,750	1,800
<b>TOTAL OPERATIONS</b>			\$ 34,303	\$ 41,450	\$ 32,461	\$ 40,560	\$ 41,950	\$ 43,280
<b>Capital Detail</b>								
<i>Purchase:</i>								
<i>Bldg./Property</i>			\$ 0	\$ 15,000	\$ 0	\$ 15,000	\$ 0	\$ 0
<i>Equipment</i>			0	0	0	0	0	0
<i>System Engineering</i>			0	0	0	0	0	0
<i>Landscaping</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 15,000	\$ 0	\$ 15,000	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<b>NA</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<b>NA</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 53,137	\$ 81,750	\$ 53,861	\$ 98,360	\$ 87,581	\$ 91,960



## STREET ACCOUNT

### Core Service, Purpose or Function

The city has substantial obligations regarding the maintenance, repair, upgrade and replacement of streets, traffic control devices, sidewalks, alleys, drainage facilities, municipal grounds and public rights-of-way.

### Current Year (FY11-12) Projection

Projected FY11-12 revenues are estimated to be over budget principally due to an unbudgeted FEMA grant reimbursement for costs incurred during the 2011 blizzard. Expenditures are also expected to be under budget. Accordingly, the FY11-12 General Fund transfer to Streets will be about \$154,000 less than originally budgeted.

### Source of Funds

The Street account receives about \$200,000 in recurring direct taxes, fees and payments. The majority of these funds are intergovernmental payments from Washington Township for road maintenance purposes. Substantial inter-fund transfers from the General Fund are required to balance the Street budget each year.

### Budgeted Expenditures

Total budgeted expenditures in the coming year are projected to increase by about \$446,000. The majority of the increase is in capital expenditures and the transfer to MERF.

Personnel. Total staff time charged against the Street budget is unchanged from the prior year. Departmental personnel are further classified as follows:

<u>FTE</u>	<u>Classification</u>	<u>Function</u>
1.5	Admin/Clerical	Engineering, Gen. Supervision, Clerical
7.55	Street Crew (FT)	Maintenance
1.55	Street Crew (PT)	Maintenance

Total wage and benefit costs are projected to increase by 4.4% from the prior year budget. Going forward, wage and benefit costs are expected to increase by about 7.5% in FY13-14 and FY14-15. These increases reflect an anticipated 15% hike in annual health insurance costs.

Operations. A wide variety of expenses are incurred in the Street Department's operation and maintenance function. The major expense categories include: electricity (principally for street lighting), snow and ice control (principally road salt purchases), spray patch, and street repairs (asphalt, concrete, sand, stone, paint, etc.). The total operations budget is proposed to decrease slightly from the prior year budget estimate. Among other things, the road salt budget for the coming year has been reduced by about one-half given the expected carry-over of inventory resulting from this past mild winter.

Capital Needs. As noted above, capital expenditures are expected to increase substantially. The following projects are funded through the Street Account in the coming year:

\$ 144,000	Dallas Road Pedestrian Foot Bridge and sidewalk
158,000	N. Cummings Lane concrete pavement repairs
4,500	Radio equipment upgrade to comply with narrow-banding mandate
13,000	Legion Road facility furnace replacement (carried forward from prior year)

(See MFT, MERF and Telecommunications Funds for other capital expenditures related to the city's street operations.)

Debt Service and Inter-Fund Transfers. Transfers required for debt service payments total about \$154,000. In addition, a transfer is planned to the Motor Equipment Replacement Fund for supplies, repairs and replacement of vehicles and equipment assigned to the Street Department as well as fuel purchases. The MERF transfer is larger than normal due to our planned purchase of an additional truck/snow plow.

**Special Opportunities, Challenges and/or Issues.**

**Facility Needs.** The department has recently assumed full use of the Legion Road facility. This has dramatically expanded available space for office, storage, garage and shop use. It has also had the secondary benefit of freeing space in the former ESDA building for police storage purposes. Staff plans to further evaluate the future potential use of the unused portion of the Legion Road property in the coming year.

**Capital Funding.** The city has taken several meaningful steps in recent years to enhance financing for its local street network. The city continues to utilize a less expensive street maintenance option (seal coat) to extend the life of existing asphalt streets. Furthermore, revenues from the Telecommunications Tax will provide sustained funding for new construction and major reconstruction projects. Supplemental General Fund monies have been appropriated for capital improvements in the FY12-13 street budget and it is anticipated that such additional funding will be available in future years as well, provided improvement in the local economy is sustained.

**Streets: Maintenance.** The city currently maintains over 65 miles of paved streets. The city has historically addressed its street resurfacing needs through its Motor Fuel Tax revenue. As previously noted, the escalating cost of oil is undermining the financial viability of this approach as it both increases the cost of oil-based street maintenance materials while depressing fuel sales and the resulting MFT revenues.

**Streets: Upgrades/Reconstruction/New Roadways.** Like all growing cities, Washington faces the task of constructing new streets required to improve the city's roadway network and the reconstruction and/or widening of existing streets that are inadequate to meet current and future needs. Identified needs have been estimated to approach \$10 million. The funds generated by the Telecommunications Tax will enable the city to address some of these needs. The primary project planned for the coming year is the reconstruction of Illinois Route 8.

**Bridges/Major Cross Road Culverts.** While no major bridge replacement projects are currently anticipated, the replacement of several larger cross-road drainage culverts is recommended if and when funding becomes available.

**Storm Sewers.** Much of the city's storm sewer network is suffering from age, deterioration and insufficient capacity. Given current resources, the city is only able to address those problems that have reached a critical condition. Furthermore, repairs are frequently limited to spot patches even though more comprehensive solutions are warranted. Major storm water drainage improvements are planned in conjunction with the reconstruction of Illinois Route 8 east of Summit. In addition, funding for the Briarcliff/Colonial Court, Madison/Taft and Linnhill to Northridge storm sewer improvements is provided in the Storm Water Management Fund.

**Sidewalks.** The city has made steady progress in its sidewalk replacement program over recent years. Continued work is highly recommended. Supplemental funding has been provided to complete the unfinished portions of the Cummings Lane recreation trail between Akron Brass and St. Clare Court.

**STREETS  
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Tax:</i>								
Street	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Repl.	7,851	5,916	7,298	6,000	7,400	7,500	7,500	7,500
<i>Fee:</i>								
Sidewalk Reim.	252	468	2,352	500	500	500	500	500
Curb & Gutter Rest.	5,475	4,825	3,450	2,500	6,600	4,000	4,000	4,000
Bridge Reimb (Taz. Co.)	0	167,635	36,431	0	0	0	0	0
Road and Bridge	156,580	152,428	159,485	162,000	169,764	170,000	172,000	174,000
Grant Proceeds	0	168,113	57,273	0	19,300	0	0	0
Recycling Grant	15,780	15,780	15,780	15,780	15,780	15,780	15,780	15,780
Miscellaneous	6,208	10,515	3,204	5,000	4,100	5,000	5,000	5,000
<b>TOTAL COLLECTIONS</b>	<b>192,146</b>	<b>525,680</b>	<b>285,273</b>	<b>191,780</b>	<b>223,444</b>	<b>202,780</b>	<b>204,780</b>	<b>206,780</b>
<i>T/F From:</i>								
GF Unrestricted	1,836,479	1,944,180	1,238,842	1,493,041	1,339,035	1,786,083	1,845,042	1,886,755
Water Fund	0	10,094	0	0	0	0	0	0
Sewer Fund	0	10,094	0	0	0	0	0	0
GF Telecom Fund	0	198,211	16,557	0	6,500	142,000	0	0
S. Wood SA	0	0	0	0	0	0	0	0
<b>TOTAL BUDG FUNDS</b>	<b>\$2,028,625</b>	<b>\$2,688,259</b>	<b>\$1,540,672</b>	<b>\$1,684,821</b>	<b>\$1,558,979</b>	<b>\$2,130,863</b>	<b>\$2,049,822</b>	<b>\$2,088,535</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 640,289	\$ 645,773	\$ 669,825	\$ 797,900	\$ 761,900	\$ 832,900	\$ 894,557	\$ 961,941
Operations	362,886	344,006	333,441	430,290	344,033	418,450	434,900	444,950
Capital	256,497	1,311,441	122,419	14,000	9,415	319,500	316,000	271,000
Debt Service	0	0	0	0	0	0	0	0
Inter T/F	774,107	404,793	405,521	448,851	451,851	566,233	411,085	423,864
<b>TOTAL</b>	<b>\$2,033,779</b>	<b>\$2,706,013</b>	<b>\$1,531,206</b>	<b>\$1,691,041</b>	<b>\$1,557,199</b>	<b>\$2,137,083</b>	<b>\$2,056,542</b>	<b>\$2,101,755</b>
Revenue Over (Under) Expenditures	\$ (5,154)	\$ (17,754)	\$ 9,466	\$ (6,220)	\$ 1,780	\$ (6,220)	\$ (6,720)	\$ (8,220)

Annual Budget  
FY 2012-13  
City of Washington, IL

**SUPPORTING DETAIL FOR STREETS**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
<b>Personnel Detail</b>								
City Engineer	0.50	0.50						
Pub. Services Manager	0.60	0.60						
Street Supervisor	0.85	0.85						
Water/Sewer Distr. Supv.	0.10	0.10						
Pub. Works Inspector	0.30	0.30						
Street Foreman	1.00	1.00						
Laborers	5.30	5.30						
Customer Serv. Spec. Supv.	0.20	0.20						
Customer Serv. Specialist	0.20	0.20						
Regular Salaries			\$ 401,375	\$ 460,000	\$ 451,000	480,000	\$ 507,600	\$ 536,787
Alloc. to Recycling Grant			0	(11,000)	(10,000)	(10,500)	(11,104)	(11,742)
R.T. Admin. Asst.	0.00	0.00						
R.W. Seasonal	0.25	0.25						
Grounds Maint.	1.30	1.30						
Part-Time Wages			28,263	38,000	29,000	35,000	37,013	39,141
Overtime			24,163	28,000	20,000	25,000	26,438	27,968
Standby			2,197	2,500	2,800	2,900	3,057	3,243
Unused Sick Time			2,868	7,000	3,500	7,400	7,826	8,275
Group Insurance			105,619	148,000	130,000	159,000	182,850	210,278
Retiree Health Insurance			31,764	32,000	32,000	29,000	29,725	30,468
Health Savings Plan Contribution			3,825	5,300	4,000	5,600	5,922	6,263
Workers Comp. Insurance			63,890	82,000	92,000	90,000	95,175	100,848
Uniform Rental			3,698	4,200	4,300	4,500	4,759	5,032
Unemployment Insurance Tax			2,173	1,900	3,300	5,000	5,288	5,592
<b>TOTAL FTE YEARS</b>	<b>10.60</b>	<b>10.60</b>						
<b>TOTAL PERSONNEL</b>			\$ 669,825	\$ 797,900	\$ 761,900	\$ 832,900	\$ 894,557	\$ 961,941
<b>Operations Detail</b>								
R/W Building - Cont.			\$ 4,043	\$ 8,000	\$ 6,600	\$ 2,000	\$ 2,500	\$ 2,500
R/W Equipment - Cont.			0	1,600	2,000	2,100	2,100	2,100
R/W Sidewalk Rep. - Cont.			26,654	16,000	20,000	31,000	16,000	16,000
R/W Streetscaping - Cont.			9,818	17,200	14,000	17,200	17,250	17,500
R/W Street Misc. - Cont.			78,749	80,000	64,000	80,000	80,000	80,000
Engineering Fees			2,991	4,700	1,075	10,000	5,000	5,000
Legal Fees			653	2,000	2,500	7,000	2,000	2,000
Drug/Alcohol Testing			474	500	300	500	500	500
Data Processing Support			783	1,000	2,000	1,500	1,500	1,500
Professional Fees			0	500	300	2,000	500	500
Communications			9,011	8,500	7,500	8,700	8,800	8,900
Printing/Advertising			351	1,000	500	750	750	750
Membership Dues			547	600	458	600	600	600
Training			200	500	200	500	500	500
Ref. Materials/Manuals			431	250	400	400	400	400
Software			462	0	0	0	0	0
Electricity			68,523	85,000	65,000	70,000	75,000	80,000
Heating			9,467	9,000	5,000	9,000	9,000	9,000
Property Insurance			2,832	3,700	3,700	4,300	4,500	4,700
Lease/Rent Expense			1,698	1,480	2,000	2,000	2,000	2,000
R/W Buildings - Comm.			1,705	2,500	1,500	2,000	2,000	2,000
R/W Equipment - Comm.			1,866	2,500	2,000	2,500	2,500	2,500
R/W Asphalt - Comm.			24,005	25,500	26,000	28,000	28,000	28,000
R/W Pavement Marking - Comm.			5,891	10,300	8,000	10,300	10,500	10,500
R/W Snow/Ice Control - Comm.			29,951	57,000	39,000	25,000	60,000	62,000
R/W Sand/Gravel - Comm.			4,253	7,000	4,400	7,000	7,000	7,000
R/W Concrete & Flowable - Comm.			8,312	18,000	13,000	18,000	19,000	20,000
R/W Street Misc. - Comm.			17,681	22,100	15,000	32,600	33,000	33,000
Office Supplies			316	500	300	500	500	500
Operating Supplies			6,769	8,500	8,000	8,500	8,500	8,500
Health & Safety Equipment			1,518	2,000	1,800	2,000	2,000	2,000
Misc. Equipment			4,687	5,000	5,500	5,500	5,500	5,500
Recycling Grant Expenses			6,314	22,000	14,000	22,000	22,500	24,000
Misc. Expenses			2,460	4,850	8,000	5,000	5,000	5,000
<b>TOTAL OPERATIONS</b>			\$ 333,441	\$ 430,290	\$ 344,033	\$ 418,460	\$ 434,900	\$ 444,950
<b>Capital Detail</b>								
<b>Purchases:</b>								
Equipment			\$ 0	\$ 1,000	\$ 4,400	\$ 4,500	\$ 1,000	\$ 1,000
Bld./Property			0	13,000	3,250	13,000	0	0
System Construction			43,299	0	1,765	300,000	315,000	270,000
System Engineering			34,700	0	0	2,000	0	0
System Legal			0	0	0	0	0	0
Traffic Signals			44,420	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 122,419	\$ 14,000	\$ 9,415	\$ 319,500	\$ 316,000	\$ 271,000
<b>Debt Service Detail</b>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
Kern Rd. DS Fund			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
S. Cummings DS Fund			81,320	78,477	78,477	75,636	72,792	69,950
Ogier Rd. DS Fund			81,556	80,374	80,374	78,598	77,293	75,914
Dallas Road Imp. Cap. Proj.			1,715	0	0	0	0	0
MEFF			240,000	290,000	290,000	412,000	261,000	278,000
Mellard Crossing SSA			930	0	3,000	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 405,521	\$ 448,851	\$ 451,851	\$ 566,233	\$ 411,085	\$ 423,864
<b>TOTAL EXPENDITURES</b>			\$ 1,531,205	\$ 1,691,041	\$ 1,557,199	\$ 2,137,083	\$ 2,055,542	\$ 2,101,755

## **POLICE ACCOUNT**

### **Core Service, Purpose or Function**

The Washington Police Department is charged with the responsibility of preserving the peace and order of the city, protecting persons and property from harm, crime prevention and the apprehension of persons suspected of crimes and misdemeanors.

### **Current Year (FY11-12) Projection**

Projected FY11-12 Police Department collections are slightly over budget. Expenses are estimated to be substantially under budget. The General Fund transfer will be reduced by an estimated \$155,000 or about five percent. The savings were in personnel costs primarily.

### **Source of Funds**

The Police Department budget receives direct income from property taxes for pension purposes, special events and training reimbursements, grants, and payments from WCHS to defray School Resource Officer expenses. These direct payments cover about eleven percent of budgeted departmental expenses. Monies for the remainder come from the General Corporate Fund.

### **Budgeted Expenditures**

**Personnel.** Proposed staffing (net) for the coming year is essentially unchanged. Custodian hours have been eliminated as the department plans to contract for these services in the coming year. Total personnel costs are projected to increase by \$95,000 over the prior year budget. Importantly, Police Pension Fund expenses are estimated to remain largely unchanged.

**Operations.** Major operations expense categories include legal fees (which are markedly reduced due to the States Attorney's handling of the prosecution of state charges), training (for both new recruits and in-service training), police commission expenses incurred in recruiting and testing for new hires and promotions, electricity for the police station and fire arms training (munitions and range supplies).

**Capital.** Funding is proposed for the following capital purchases: desk top computers (7), moving radars (2), and radio upgrades to comply with the narrow banding mandate. (See Police Department Special Projects Fund and Police Station Renovation Capital Project Fund for other police capital projects.)

**Inter-Fund Transfers.** A standard transfer to the Motor Equipment Replacement Fund is budgeted for operating, maintenance and replacement costs for the department's motor vehicle fleet.

### **Special Opportunities, Challenges and/or Issues.**

**Staffing.** Increased staffing continues to be the Washington Police Department's highest priority. The department anticipates the need for full time staffing for a third patrol district in light of the community's population growth and the associated increasing demand for services.

**Training.** Training demands continue to grow in law enforcement. These demands include basic recruit training, mandated annual training, Part-Time Police training, bi-monthly firearms training, use of force and legal updates. The department has instituted and expanded its training evolutions, focusing on fundamentals and policing basics. Primary training objectives include: 1) maintaining proficiency in the various skills needed to increase personal confidence and a high level of professionalism, 2) assuring the fair, ethical, impartial and proper treatment of all persons both within and outside of the organization, 3) assuring that each employee is tactically and ethically prepared to handle high risk/low frequency challenges, 4) motivating personnel by helping them meet their personal and professional objectives, and 5) developing future leaders for the department.

**Supervision.** The department's supervisory staff is charged with the responsibility of motivating, leading and supervising their respective patrol and investigative teams to assure quality, professional policing practices. Capable and efficient supervision maximizes overall effectiveness while minimizing litigious exposure. In addition, effective supervision, in conjunction with training, is essential to developing future leaders within the organization.

Technology. Uniformity in information technology is a priority, internally and externally. The department's records management and information systems must be continually updated in order to integrate and interface with other area Law Enforcement agencies and provide our personnel with up to date and current information when dealing with suspects and offenders.

**POLICE  
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
<b>Beg. Cash Balance</b>				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Tac</i>								
Property	\$ 136,266	\$ 172,764	\$ 258,991	\$ 256,310	\$ 256,035	\$ 256,310	\$ 275,000	\$ 285,000
Property Repl.	7,226	7,953	10,493	9,000	10,000	11,000	11,000	11,000
Special Events	5,760	14,586	10,183	5,000	15,000	10,000	10,000	10,000
Misc. Income	15,559	1,934	8,664	2,000	1,400	2,000	2,000	2,000
Sale of Equipment	0	1,083	0	0	0	2,000	0	0
Grant Proceeds	8,467	2,889	5,429	6,000	3,500	5,000	5,000	5,000
Training Reimbur.	0	0	4,808	20,000	22,000	22,000	22,000	22,000
Reimbr. from WCHS	45,050	49,610	54,960	60,200	60,236	65,685	69,462	73,456
<b>TOTAL COLLECTIONS</b>	<b>\$ 218,328</b>	<b>\$ 250,819</b>	<b>\$ 353,528</b>	<b>\$ 358,510</b>	<b>\$ 358,171</b>	<b>\$ 373,995</b>	<b>\$ 394,462</b>	<b>\$ 408,456</b>
<b>T/F From:</b>								
GF Unrestr.	2,093,622	2,480,893	2,663,887	2,878,660	2,723,120	2,938,945	3,159,198	3,376,156
AED Fund	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,311,950</b>	<b>\$ 2,731,712</b>	<b>\$ 3,017,415</b>	<b>\$ 3,237,160</b>	<b>\$ 3,091,291</b>	<b>\$ 3,312,940</b>	<b>\$ 3,553,660</b>	<b>\$ 3,784,612</b>
<b>EXPENDITURES:</b>								
Personnel	1,891,585	2,249,730	2,480,702	2,721,010	2,575,535	2,816,310	3,020,585	3,232,962
Operations	227,907	234,353	294,412	309,650	303,756	268,500	271,075	273,650
Capital	4,458	8,776	11,301	22,500	28,000	20,130	20,000	20,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	188,000	238,853	231,000	184,000	184,000	208,000	242,000	258,000
<b>TOTAL</b>	<b>\$ 2,311,950</b>	<b>\$ 2,731,712</b>	<b>\$ 3,017,415</b>	<b>\$ 3,237,160</b>	<b>\$ 3,091,291</b>	<b>\$ 3,312,940</b>	<b>\$ 3,553,660</b>	<b>\$ 3,784,612</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR POLICE**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FROI 13-14	FROI 14-15
<b>Personnel Detail</b>								
<i>Police Chief</i>	1.00	1.00						
<i>Deputy Police Chief</i>	1.00	1.00						
<i>Commanders</i>	4.00	4.00						
<i>Patrol Officers</i>	15.00	15.00						
<i>Police Services Admin. Officer</i>	1.00	1.00						
<i>Dispatchers</i>	6.00	6.00						
<i>Custodian</i>	0.50	0.00						
<i>Regular Salaries</i>			\$ 1,381,254	\$ 1,515,000	\$ 1,400,000	\$ 1,540,000	\$ 1,628,550	\$ 1,722,192
<i>P-T Records Clerk</i>	0.00	0.75						
<i>P-T Dispatchers</i>	1.35	1.35						
<i>P-T Salaries</i>			47,416	52,000	59,000	73,000	77,198	81,636
<i>P-T Officers</i>	2.00	1.85	44,493	50,000	42,000	50,000	52,875	55,915
<i>Overtime-Officers</i>			138,384	160,000	177,000	170,000	179,775	190,112
<i>Overtime allocated to Grants</i>			0	5,000	0	5,000	5,288	5,592
<i>Overtime-Dispatchers</i>			45,109	48,000	42,500	45,000	47,588	50,324
<i>Unused Sick Time</i>			16,520	20,000	7,500	24,000	25,380	26,839
<i>Group Insurance</i>			353,536	420,000	395,000	445,000	511,750	588,513
<i>Retiree Health Insurance</i>			68,457	70,000	70,000	66,000	67,650	69,341
<i>Health Savings Plan Contribution</i>			14,971	20,000	15,500	24,000	25,380	26,839
<i>Workers Comp. Insurance</i>			56,797	53,000	57,000	59,000	62,393	65,960
<i>Clothing Allowance</i>			27,430	37,500	33,000	32,000	33,840	35,786
<i>Unemployment Insurance Tax</i>			6,851	5,200	11,000	16,000	16,920	17,893
<i>Police Pension Expense</i>			269,484	265,310	266,035	267,310	266,000	266,000
<b>TOTAL FTE YEARS</b>	<b>31.85</b>	<b>31.95</b>						
<b>TOTAL PERSONNEL</b>			<b>\$ 2,480,702</b>	<b>\$ 2,721,010</b>	<b>\$ 2,575,535</b>	<b>\$ 2,816,310</b>	<b>\$ 3,020,585</b>	<b>\$ 3,232,982</b>
<b>Operations Detail</b>								
<i>RIM Building-Cont.</i>			\$ 584	\$ 6,000	\$ 1,300	\$ 16,000	\$ 16,000	\$ 16,000
<i>RIM Equipment-Cont.</i>			14,691	14,000	18,000	14,000	14,000	14,000
<i>Legal Fees</i>			109,771	100,000	90,000	50,000	50,000	50,000
<i>Data Processing Support</i>			8,949	0	12,000	10,000	10,000	10,000
<i>Professional Fees</i>			0	850	27,000	1,000	1,000	1,000
<i>Postage Expense</i>			1,766	2,200	2,000	2,200	2,200	2,200
<i>Communications</i>			15,491	14,000	12,986	14,000	14,500	15,000
<i>Publishing Fees</i>			207	800	300	800	800	800
<i>Printing Fees</i>			2,518	4,000	3,600	4,000	4,000	4,000
<i>Recruitment</i>			150	1,800	1,400	1,000	1,250	1,500
<i>Membership Dues</i>			6,648	6,000	5,800	6,000	6,000	6,000
<i>Training</i>			33,395	55,000	24,000	50,000	50,000	50,000
<i>Subscriptions</i>			1,221	450	425	450	475	500
<i>Reference Materials/Manuals</i>			301	350	350	350	350	350
<i>Property Insurance</i>			392	2,100	2,600	3,400	3,700	4,000
<i>Electricity</i>			10,308	16,000	10,000	13,000	14,000	15,000
<i>Heating</i>			1,982	4,000	1,400	4,000	4,000	4,000
<i>Lease/Rent Expense</i>			5,130	8,000	8,000	8,000	8,250	8,500
<i>RIM Buildings-Comm.</i>			345	2,000	1,470	2,000	2,250	2,500
<i>RIM Equipment-Comm.</i>			4,794	5,300	4,800	5,300	5,300	5,300
<i>Office Supplies</i>			3,838	4,800	6,000	5,000	5,000	5,000
<i>Operating Supplies</i>			2,045	3,000	2,500	3,000	3,000	3,000
<i>Misc. Equipment</i>			7,537	11,000	10,600	11,000	11,000	11,000
<i>Janitorial Supplies</i>			751	3,500	900	3,500	3,500	3,500
<i>Misc. Expenses</i>			9,145	8,000	4,500	8,000	8,000	8,000
<i>Firearms Training</i>			7,987	16,000	12,500	12,000	12,000	12,000
<i>Police Commission Expense</i>			44,311	20,000	39,000	20,000	20,000	20,000
<i>Misc. Grant Disbursement</i>			155	500	325	500	500	500
<b>TOTAL OPERATIONS</b>			<b>\$ 294,412</b>	<b>\$ 309,650</b>	<b>\$ 303,756</b>	<b>\$ 268,500</b>	<b>\$ 271,075</b>	<b>\$ 273,650</b>
<b>Capital Detail</b>								
<b>Purchase:</b>								
<i>Equipment</i>			\$ 11,301	\$ 22,500	\$ 28,000	\$ 20,130	\$ 20,000	\$ 20,000
<i>Bldg./Property</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 11,301</b>	<b>22,500</b>	<b>28,000</b>	<b>20,130</b>	<b>20,000</b>	<b>20,000</b>
<b>Debt Service Detail</b>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Inter-Fund Transfer Detail</b>								
<i>Police Department - Special Projects</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>MERF</i>			231,000	184,000	184,000	208,000	242,000	258,000
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 231,000</b>	<b>\$ 184,000</b>	<b>\$ 184,000</b>	<b>\$ 208,000</b>	<b>\$ 242,000</b>	<b>\$ 258,000</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 3,017,415</b>	<b>\$ 3,237,160</b>	<b>\$ 3,091,291</b>	<b>\$ 3,312,940</b>	<b>\$ 3,553,660</b>	<b>\$ 3,784,612</b>

## TOURISM AND ECONOMIC DEVELOPMENT ACCOUNT

### Core Service, Purpose or Function

The city allocates resources intended to generate income, employment and enhanced quality of life through increased tourism and economic development.

### Current Year (FY11-12) Projection

Total projected expenditures are consistent with budget. Accordingly, the year-end intra-fund transfer from the General Fund will be consistent with budget as well.

### Source of Funds

Monies from the city's General Fund cover planned expenditures in this account. Projected Hotel/Motel taxes will be sufficient to cover about 86% of the total projected expenses in this account for the coming year.

### Budgeted Expenditures

Personnel. The city charges a portion (35%) of the Planning and Development Director's salary and benefits to this fund to cover time spent on economic development activities.

Operations. Various operating expenses are incurred in the conduct of tourism and economic development activities. The majority of these expenses are related to contractual obligations with the Washington Area Chamber of Commerce (\$25,400) and the Peoria Area Convention and Visitors Bureau (\$13,000), donations to the March Madness Experience (\$5,000) and the Tournament of Champions (\$1,500), membership dues paid to the Economic Development Council for Central Illinois (\$2,500) and funds budgeted for the Washington EDC (\$7,500).

### Special Opportunities, Challenges and/or Issues.

State-wide, many Enterprise Zones, including Washington's, are scheduled to expire in 2016. Efforts are currently underway to secure a state legislative extension which, if secured, will likely require significant staff effort to extend Washington's EZ program.

### TOURISM & ECONOMIC DEVELOPMENT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Tax</i>								
<i>Hotel/Motel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	59,619	59,019	71,033	78,600	78,730	90,300	91,542	94,081
<b>TOTAL</b>	\$ 59,619	\$ 59,019	\$ 71,033	\$ 78,600	\$ 78,730	\$ 90,300	\$ 91,542	\$ 94,081
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 17,410	\$ 19,156	\$ 22,643	\$ 25,550	\$ 26,250	\$ 28,250	\$ 30,142	\$ 32,181
<i>Operations</i>	42,209	39,863	48,390	53,050	52,480	62,050	61,400	61,900
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	\$ 59,619	\$ 59,019	\$ 71,033	\$ 78,600	\$ 78,730	\$ 90,300	\$ 91,542	\$ 94,081
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



**SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT**

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FY01</i> 13-14	<i>FY01</i> 14-15
<b>Personnel Detail</b>								
<i>R&amp;D Director</i>	0.35	0.35						
<i>Regular Salaries</i>			\$ 21,475	\$ 23,000	\$ 23,000	\$ 24,500	\$ 25,909	\$ 27,399
<i>Unused Sick Time</i>			244	400	350	400	423	447
<i>Group Insurance</i>			525	1,700	2,500	2,900	3,335	3,835
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			399	450	400	450	475	500
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.35	0.35						
<b>TOTAL PERSONNEL</b>			\$ 22,643	\$ 25,550	\$ 26,250	\$ 28,250	\$ 30,142	\$ 32,181
<b>Operations Detail</b>								
<i>Contractual Services</i>			\$ 37,565	\$ 37,900	\$ 37,400	\$ 38,400	\$ 39,000	\$ 39,500
<i>Professional Fees</i>			0	0	0	0	0	0
<i>Communications</i>			0	100	0	100	100	100
<i>Membership Dues</i>			2,650	2,950	2,750	2,950	3,000	3,000
<i>Training</i>			50	900	600	900	900	900
<i>Subscriptions</i>			0	100	50	100	100	100
<i>Misc. Equipment</i>			0	100	0	100	100	100
<i>Tourism Expenses</i>			5,000	5,200	5,000	6,700	5,200	5,200
<i>Econ. Development Expenses</i>			\$ 3,125	\$ 5,800	\$ 6,680	\$ 12,800	\$ 13,000	\$ 13,000
<b>TOTAL OPERATIONS</b>			\$ 48,390	\$ 53,050	\$ 52,480	\$ 62,050	\$ 61,400	\$ 61,900
<b>Capital Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTERFUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 71,033	\$ 78,600	\$ 78,730	\$ 90,300	\$ 91,542	\$ 94,081

## PLANNING, ZONING AND CODE ENFORCEMENT ACCOUNT

### Core Service, Purpose or Function

The city is responsible for the coordinated, orderly and efficient development of the community; the protection of private property; and the protection of public health and safety through general land use planning and the enforcement of zoning, subdivision, building and property maintenance codes.

### Current Year (FY11-12) Projection

Total FY11-12 expenses and the resulting General Fund transfer are projected to be substantially under budget.

### Source of Funds

The General Fund supports all of the expenditures associated with the planning, zoning and code enforcement functions of the city. It should be noted that the General Fund receives building and other permit fees that defray a portion of the building permit and inspection cost.

### Budgeted Expenditures

Personnel. Those salaries and benefits associated with planning, zoning, building inspection and code enforcement activities are charged to this account. Department employees provide direct staff support to the Washington Planning Commission, the Zoning Board of Appeals, the Historic Preservation Commission, and the Building Board of Review.

Operations. Major operations expenses include legal fees, consulting services (primarily GIS technical assistance (\$30,000), updated aerial photography (\$6,000), Route 8 streetscape design (\$7,500) and commercial plan review and inspection services (\$6,000)), membership dues (PPUATS, APA, IPOC, etc.), and software licenses and upgrades. Supplemental funding totaling \$37,500 has been tentatively budgeted in both FY13-14 and FY14-15 for consulting services necessary to revise and update the city's Comprehensive Plan.

Capital. Capital funds are budgeted for the scheduled replacement of one personal computer.

### PLANNING, ZONING & CODE ENFORCEMENT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Misc. Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From								
GF Unrestricted	214,243	230,134	203,718	268,140	226,309	287,190	293,287	306,410
<b>TOTAL</b>	<b>\$ 214,243</b>	<b>\$ 230,134</b>	<b>\$ 203,718</b>	<b>\$ 268,140</b>	<b>\$ 226,309</b>	<b>\$ 287,190</b>	<b>\$ 293,287</b>	<b>\$ 306,410</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 137,310	\$ 137,441	\$ 139,492	\$ 158,900	\$ 144,400	\$ 169,900	\$ 181,887	\$ 194,910
Operations	73,667	73,528	64,226	104,540	79,459	113,890	107,400	107,400
Capital	3,266	1,165	0	4,700	2,450	1,500	2,000	2,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	18,000	0	0	0	1,900	2,000	2,100
<b>TOTAL</b>	<b>\$ 214,243</b>	<b>\$ 230,134</b>	<b>\$ 203,718</b>	<b>\$ 268,140</b>	<b>\$ 226,309</b>	<b>\$ 287,190</b>	<b>\$ 293,287</b>	<b>\$ 306,410</b>
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY 13-14	FY 14-15
<b>Personnel Detail</b>								
P&D Director	0.55	0.55						
Bldg. & Zoning Supv.	1.00	1.00						
Regular Salaries			\$ 89,110	\$ 94,000	\$ 94,000	\$ 98,000	\$ 103,635	\$ 109,594
P-T Inspectors	0.60	0.60						
P-T Admin. Asst.	0.00	0.00						
P-W/Planning Tech.	0.00	0.00						
Part-Time Wages			17,849	32,000	17,000	33,000	34,898	36,904
Overtime			0	200	300	300	317	335
Unused Sick Time			1,027	1,500	1,500	1,500	1,586	1,677
Group Insurance			17,480	21,500	21,600	25,500	29,325	33,724
Retiree Health Insurance			3,686	3,400	3,400	4,200	4,300	4,400
Health Savings Plan Contribution			628	700	600	800	846	865
Workers Comp. Insurance			9,008	5,000	4,800	5,200	5,499	5,815
Payroll Taxes			552	600	1,200	1,400	1,481	1,566
Uniform Allowance			132	0	0	0	0	0
TOTAL FTE YEARS	2.15	2.15						
TOTAL PERSONNEL			\$ 139,492	\$ 158,900	\$ 144,400	\$ 169,900	\$ 181,887	\$ 194,910
<b>Operations Detail</b>								
Mileage			\$ 538	\$ 900	\$ 650	\$ 900	\$ 900	\$ 900
Engineering Fees			45	2,500	3,750	2,500	2,500	2,500
Legal Fees			8,763	15,000	9,500	22,000	15,000	15,000
Consultation/Contractual			40,101	60,300	43,650	61,800	62,000	62,000
Postage Expenses			512	1,200	1,050	1,200	1,200	1,200
Communications			868	1,700	1,550	1,700	1,700	1,700
Publishing Fees			834	1,800	1,700	1,800	1,800	1,800
Printing Fees			0	300	200	300	300	300
Recruitment			0	200	0	200	200	200
Membership Dues			5,683	5,975	5,905	6,475	6,500	6,500
Training			3,036	4,440	1,975	4,440	4,500	4,500
Subscriptions			907	1,175	1,079	1,225	1,300	1,300
Reference Materials			517	1,650	1,349	1,650	1,700	1,700
Software			0	4,600	4,600	4,600	4,600	4,600
Office Supplies			1,069	1,100	1,600	1,400	1,500	1,500
Misc. Equipment			916	700	351	700	700	700
Miscellaneous Expense			437	1,000	550	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 64,226	\$ 104,540	\$ 79,459	\$ 113,890	\$ 107,400	\$ 107,400
<b>Capital Detail</b>								
Purchase:								
Equipment			\$ 0	\$ 4,700	\$ 2,450	\$ 1,500	\$ 2,000	\$ 2,000
TOTAL CAPITAL			\$ 0	\$ 4,700	\$ 2,450	\$ 1,500	\$ 2,000	\$ 2,000
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
Marf			\$ 0	\$ 0	\$ 0	\$ 1,900	\$ 2,000	\$ 2,100
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 1,900	\$ 2,000	\$ 2,100
TOTAL EXPENDITURES			\$ 203,718	\$ 268,140	\$ 226,309	\$ 287,190	\$ 293,287	\$ 306,410

## FIRE AND RESCUE ACCOUNT

### Core Service, Purpose or Function

The city provides for fire, rescue and emergency ambulance services to protect persons and property. These services are delivered via contracts with the Washington Volunteer Fire Department and the Northern Tazewell Fire Protection District.

### Current Year (FY11-12) Projection

FY11-12 projected collections are consistent with the budget. Expenditures are slightly less than budget and the corresponding General Fund transfer will be reduced accordingly.

### Source of Funds

The city receives an annual payment from the state imposed tax on the gross receipts of fire insurance premiums paid to companies not incorporated under Illinois law. In addition, a transfer is made from the General Corporate Fund to balance the account each year.

### Budgeted Expenditures

Operations. A 3% increase is budgeted for contractual obligations with both the Washington Volunteer Fire Department and the Northern Tazewell Fire Department. Supplemental funding has also been provided for building maintenance and repair purposes: exterior painting and interior drywall repair.

### ***FIRE AND RESCUE REVENUE/EXPENDITURE SUMMARY***

	<b>ACTUAL 08-09</b>	<b>ACTUAL 09-10</b>	<b>ACTUAL 10-11</b>	<b>BUDGET 11-12</b>	<b>EST. ACT. 11-12</b>	<b>BUDGET 12-13</b>	<b>PROJ. 13-14</b>	<b>PROJ. 14-15</b>
<b>Reg. Cash Balance</b>				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Tax</i>								
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	10,757	14,710	14,079	14,000	14,768	15,000	15,500	16,000
<i>Misc.</i>	0	0	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 10,757</b>	<b>\$ 14,710</b>	<b>\$ 14,079</b>	<b>\$ 14,000</b>	<b>\$ 14,768</b>	<b>\$ 15,000</b>	<b>\$ 15,500</b>	<b>\$ 16,000</b>
<b>T/F From:</b>								
<i>GF Unrestricted</i>	483,677	548,139	563,443	599,545	584,027	667,892	622,550	640,550
<b>TOTAL BUDG. FUNDS</b>	<b>\$ 494,434</b>	<b>\$ 562,849</b>	<b>\$ 577,522</b>	<b>\$ 613,545</b>	<b>\$ 598,795</b>	<b>\$ 667,892</b>	<b>\$ 638,050</b>	<b>\$ 656,550</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	494,434	562,849	577,522	613,545	598,795	667,892	638,050	656,550
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter T/F</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 494,434</b>	<b>\$ 562,849</b>	<b>\$ 577,522</b>	<b>\$ 613,545</b>	<b>\$ 598,795</b>	<b>\$ 667,892</b>	<b>\$ 638,050</b>	<b>\$ 656,550</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR FIRE & RESCUE**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
<b>Personnel Detail</b>								
NA	0.00	0.00						
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
RM Building - Cont.			\$ 7,639	\$ 20,000	\$ 7,000	\$ 58,000	\$ 10,000	\$ 10,000
RM Equipment - Cont.			0	1,000	600	1,000	1,000	1,000
Legal Fees			790	1,000	550	1,000	1,000	1,000
Property Insurance			2,220	2,900	1,400	1,600	1,800	2,000
WVFD & RS Payments			455,400	471,400	471,400	485,600	500,000	515,000
Equipment Funding			0	0	0	0	0	0
Fire Chief Funding			93,150	96,410	96,410	99,302	102,300	105,000
Northern Tazewell Pmts			17,855	18,485	18,485	19,040	19,600	20,200
RM Building - Comm.			468	1,000	300	1,000	1,000	1,000
RM Equipment - Comm.			0	350	150	350	350	350
Misc. Expenses			0	1,000	2,500	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 577,522	\$ 613,545	\$ 598,795	\$ 667,892	\$ 638,050	\$ 656,550
<b>Capital Detail</b>								
<b>Purchase:</b>								
Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bld/Property			0	0	0	0	0	0
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 577,522	\$ 613,545	\$ 598,795	\$ 667,892	\$ 638,050	\$ 656,550

## **TELECOMMUNICATIONS TAX ACCOUNT**

### **Core Service, Purpose or Function**

The city levies a 5% Telecommunications Tax to fund capital projects with emphasis on street and storm water improvements.

### **Current Year (FY11-12) Projection**

FY11-12 revenues and expenditures are projected to be under budget. The end of year fund balance will decrease by \$143,310, \$48,000 less than originally planned.

### **Source of Funds**

The city will receive income from the Telecommunications Tax currently estimated to total \$370,000 per year plus nominal interest on investments.

### **Budgeted Expenditures**

Monies are budgeted for the following specific purposes:

#### **FY12-13**

\$ 5,000	Nofsinger IDS professional fees
20,000	Illinois Rte. 8 Pedestrian Trail Extension (City Share)
169,000	Illinois Rte. 8 Reconstruction (50% of City Share)
27,500	Freedom Parkway R/W acquisition and related legal services
118,000	Transfer to N. Cummings Recreation Trail Extension (City Share)
142,000	Transfer to Dallas Road Foot Bridge and Sidewalk Extension

#### **FY13-14**

\$169,000	Illinois Rte. 8 Reconstruction (remainder of City Share)
250,000	Centennial Road improvement (City Share)

Assuming that projected revenues and expenses are realized as planned, unobligated Telecommunications Tax Revenues are projected to total \$75,000 in FY14-15 and \$370,000 each year thereafter.

**GENERAL FUND- TELECOMMUNICATIONS TAX ACCOUNT**  
**REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
Beg. Cash Bal.				\$ 366,452	\$ 380,904	\$ 238,044	\$ 127,254	\$ 78,754
<b>REVENUES:</b>								
<i>Telecommunications Tax</i>	\$ 394,095	\$ 399,258	\$ 385,948	\$ 380,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000
<i>Interest</i>	9,848	1,009	599	500	450	500	500	500
<i>IDOT Enhancement Grant</i>	0	0	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<u>403,943</u>	<u>400,267</u>	<u>386,547</u>	<u>380,500</u>	<u>370,450</u>	<u>370,500</u>	<u>370,500</u>	<u>370,500</u>
T/F N. Cum. Rdway Imp.	0	1,485	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<u>\$ 403,943</u>	<u>\$ 401,752</u>	<u>\$ 386,547</u>	<u>\$ 380,500</u>	<u>\$ 370,450</u>	<u>\$ 370,500</u>	<u>\$ 370,500</u>	<u>\$ 370,500</u>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	278,000	293,000	194,000	419,000	0
<i>Capital</i>	0	0	0	50,500	14,408	27,500	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	445,576	0	37,987	243,414	199,402	117,790	0	0
<b>TOTAL</b>	<u>\$ 445,576</u>	<u>\$ 0</u>	<u>\$ 37,987</u>	<u>\$ 571,914</u>	<u>\$ 506,810</u>	<u>\$ 339,290</u>	<u>\$ 419,000</u>	<u>\$ 0</u>
Revenue Over (Under) Expenditures	\$ (41,633)	\$ 401,752	\$ 348,560	\$ (191,414)	\$ (136,360)	\$ 31,210	\$ (48,500)	\$ 370,500
Intra T/F	0	1,024,380	16,557	0	6,500	142,000	0	0
Net Rev. Over (Under) Exp.	<u>\$ (41,633)</u>	<u>\$ (622,628)</u>	<u>\$ 332,003</u>	<u>\$ (191,414)</u>	<u>\$ (142,860)</u>	<u>\$ (110,790)</u>	<u>\$ (48,500)</u>	<u>\$ 370,500</u>

**SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
<b>Personnel Detail</b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>Professional Fees</i>			\$ 0	\$ 0	\$ 15,000	\$ 5,000	\$ 0	\$ 0
<i>Summit Road Reimbursement to EP</i>			0	278,000	278,000	0	0	0
<i>Centennial Road Reimbursement</i>			0	0	0	0	250,000	0
<i>Route 8 Sidewalk Exten to McCluggage</i>			0	0	0	20,000	0	0
<i>Route 8 Reimbursement to IDOT</i>			0	0	0	169,000	169,000	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 278,000	\$ 293,000	\$ 194,000	\$ 419,000	\$ 0
<b>Capital Detail</b>								
<i>Bld./Property</i>			\$ 0	\$ 10,000	\$ 7,408	\$ 25,000	\$ 0	\$ 0
<i>Purchase - System Engineering</i>			0	40,500	0	0	0	0
<i>Purchase - System Construction</i>			0	0	0	0	0	0
<i>Purchase - System Legal</i>			0	0	7,000	2,500		
<b>TOTAL CAPITAL</b>			\$ 0	\$ 50,500	\$ 14,408	\$ 27,500	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>Storm Water Management</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Dallas Road Improvement</i>			37,987	243,414	183,852	0	0	0
<i>N. Cummings Rec Trail Extension</i>			0	0	15,550	117,790	0	0
<b>TOTAL INTERFUND TRANSFERS</b>			\$ 37,987	\$ 243,414	\$ 199,402	\$ 117,790	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 37,987	\$ 571,914	\$ 506,810	\$ 339,290	\$ 419,000	\$ 0
<b>Intra-Fund Transfers</b>								
<i>N. Cummings Road Imp.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Street Fund: Dallas Rd. Sidewalk Exten.</i>			16,557	0	6,500	142,000	0	0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 16,557	\$ 0	\$ 6,500	\$ 142,000	\$ 0	\$ 0
<b>TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS</b>			\$ 54,544	\$ 571,914	\$ 513,310	\$ 481,290	\$ 419,000	\$ 0



## NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT

### Core Service, Purpose or Function

For many years, the city planned to upgrade North Cummings Lane to serve and support the new residential development occurring in this area. The roadway improvement was completed in FY09-10.

### Current Year (FY11-12) Projection

No activity in this account is expected during FY11-12.

### Source of Funds

In order to defray a portion of the cost of the North Cummings improvement, agreements were made many years ago requiring the payment of roadway improvement fees to the city. These agreements generally provided for a one-time assessment of \$135 per residential lot or \$2,025 per commercial acre to be paid at the time of platting. The affected subdivisions include the following: Deer Ridge, Oak Creek, Northwyck, Walnut Grove and Hunters Glen. The city receives payments when lots are platted in these areas located north of Route 24. Only nominal funds, if any, are expected to be collected in the coming year.

### Budgeted Expenditures

No expenditures are planned as only nominal income is expected to be collected in the coming year.

### **N. CUMMINGS ROADWAY IMPROVEMENT FEE REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
<b>Reg. Cash Balance</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 1,000
<b>REVENUES:</b>								
<i>Roadway Impr. Fee</i>	\$ 3,240	\$ 1,485	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
<i>Interest</i>	1,148	92	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	\$ 4,388	\$ 1,577	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
<b>T/F From Tele. Tax</b>	0	826,169	0	0	0	0	0	0
<b>TOTAL BUDG. FUNDS</b>	4,388	827,746	0	500	0	500	500	500
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	11,289	932,826	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	\$ 11,289	\$ 932,826	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ (6,901)	\$ (105,080)	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
<b>Intra T/F</b>	0	1,485	0	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	\$ (6,901)	\$ (105,565)	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500

**SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
<i>NA</i>	0.00	0.00	0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<b><u>Purchase:</u></b>								
<i>System construction</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System engineering</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>								
<i>GF-Telecommunication Tax</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## **WATER FUND**

### **Core Service, Purpose or Function**

The city is responsible for the provision of safe and reliable potable water required for domestic consumption, business use and fire protection purposes in meeting current needs and sustaining future growth and development.

### **Current Year (FY11-12) Projection**

FY11-12 collections are estimated to exceed budget by about \$6,000. Expenditures are expected to be under budget by \$303,000 for a variety of reasons. FYE cash reserves will increase by about \$70,000 rather than decrease by \$221,000 as originally planned.

### **Source of Funds**

The Water Fund is intended to operate as a self-sustaining enterprise account: system revenues should fully cover system expenses. The city assesses user fees for water services. The current base user fee is \$3.73 per 1,000 gallons of water used. Discounts are made for senior citizens, handicapped and circuit breaker qualified residents. Portions of the city are provided service by other water utilities: the Northern Tazewell Water Company serves the Sunnyland area and Sundale Utilities, Inc. serves Washington Estates and areas along Hillcrest Drive.

### **Budgeted Expenditures**

**Personnel.** Approximately six full time equivalent personnel are assigned to operations and maintenance, billing and administrative services related to the water system, the same as last year. These personnel are further classified as follows:

<u>FTE</u>	<u>Classification</u>	<u>Function</u>
1.9	Admin/Clerical	Engineering, Gen. Supervision, Billing, Accounts Receivable/Payable, Human Resources
1.8	WTP Operators	Operate/maintain two WTP's and ancillary duties
2.32	Dist. Sys. Mtc.	Operate/repair/maintain water distribution system

Wage and benefit costs are projected to increase by about 7.7% in FY12-13 and each year thereafter. This assumes a twenty percent hike in health insurance in the coming year and 15% annual increases for each year thereafter.

**Operations.** Total budgeted operational expenses are substantially reduced from the prior year budget estimate. A wide variety of expenditures fall into the operations classification including: utilities and communication expenses, system maintenance and repair, property insurance, chemicals, etc.

**Capital.** The following capital expenditures are planned in the coming year:

Water Meters	\$ 30,000
Radio Equipment (Narrow Banding)	4,500
Oxygen Air Pack Bottles	5,000
Well No. 7 rehabilitation	90,000
Bus. Rte. 24 Water Main Interconnect	54,000
Fire Hydrant Replacement Program (4)	12,000
Eldridge Water Main Replacement	252,500
911 Drive Pavement Repairs	10,000
Undesignated Capital Expense	5,000

(See Water Subdivision Development Fee Account for other capital projects related to the city's water system.)

### **Debt Service**

Debt service payments are estimated to total about \$9,454 in the coming year. A summary of the outstanding bonded indebtedness chargeable to the Water Fund is as follows:

<u>Name</u>	<u>Purpose</u>	<u>Amount Borrowed</u>	<u>Retirement Date</u>
S. Cummings Improvement Bond	Water Main Ext.	\$112,625	June 2017

**Inter-fund Transfers.** Inter-fund transfers are planned for the following purposes:

- To the Motor Equipment Replacement Fund (MERF) for fuel, and repair and replacement of vehicles and equipment assigned to or shared by the Water Department.
- To the Legislative/Administrative (L/A) account to pay 10% of the total computer equipment costs associated with this account.
- To the City Hall account to pay 10% of the total, non-capital costs associated with this account.
- To the Social Security/Medicare and Illinois Municipal Retirement Fund (IMRF) to pay a portion of the retirement contributions for employees assigned to the Water Fund. (Please note that a portion of the IMRF costs are paid from the city's property tax levy.)

**Special Opportunities, Challenges and/or Issues**

**Water Supply.** Two new groundwater wells were put into service in March 2004. The wells continue to meet expectations. Based on anticipated residential growth projections, the wells are expected to be adequate to meet the city's needs for 10 years. As noted above, major rehabilitation of Well No. 7 is planned in the coming year to restore its production capability.

**Water Treatment.** The city faces no current or anticipated regulatory compliance issues at the present time. Based on anticipated residential growth, current water treatment capacity is expected to be adequate to meet the city's needs for 15 years.

**Water Distribution System: Tanks.** Regular maintenance of the city's two elevated water tanks is essential to the preservation and life of these assets. Water Tower Reserve Account monies were expended to perform major maintenance on Water Tank No. 2 in 2010.

Given recent and anticipated new construction, a third elevated water tank will be needed in the future. Monies for this project will need to come from the Water Subdivision Development Fee Account, Water O&M and/or the Water Tower Reserve Account.

**Water Distribution System: Mains.** The network of mains that distribute potable water throughout the community require regular and sustained attention. Many of the city's older, more established neighborhoods have undersized, deteriorating water mains in need of being upgraded. As noted above, the replacement of just such a deteriorated section of water main along Eldridge Street is planned in the coming year. Newly developing areas frequently require improvements to assure the reliable delivery of water to meet growing demands. The Water Subdivision Development Fee Account includes monies to construct a new water main along Cruger Road between Nofsinger and Independence Court.

**WATER FUND  
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b>Reg. Cash Balance</b>				\$ 1,216,284	\$ 1,270,689	\$ 1,340,566	\$ 1,069,202	\$ 1,057,554
<b>Min. Std. Bal. (a)</b>						\$ 299,666	\$ 306,863	\$ 314,250
<b>Surplus Funds</b>						\$ 1,040,910	\$ 762,339	\$ 743,303
<b>REVENUES:</b>								
<i>Metered Sales</i>	\$ 1,046,313	\$ 985,270	\$ 1,126,917	\$ 1,106,350	\$ 1,125,000	\$ 1,153,125	\$ 1,181,953	\$ 1,211,502
<i>Rumpouse Sales</i>	2,291	1,708	1,870	2,000	3,000	2,500	2,500	2,500
<i>Penalty Charges</i>	5,056	5,945	11,512	12,000	11,000	11,000	11,000	11,000
<i>Water Meters</i>	18,810	18,480	14,520	18,000	7,500	10,000	10,000	10,000
<i>Water Construction</i>	7,900	9,300	6,100	5,000	3,000	3,000	3,000	3,000
<i>Interest</i>	28,769	15,399	20,781	20,000	15,000	15,000	15,000	15,000
<i>Forfeited Inspection Fees</i>	10,500	8,700	9,000	3,500	3,000	3,000	3,000	3,000
<i>Bridge Reimb (Taz. Co.)</i>	0	14,056	0	0	0	0	0	0
<i>Grant Proceeds</i>	0	5,896	0	0	0	0	0	0
<i>Misc. Income</i>	8,703	6,059	340	1,000	6,000	1,000	1,000	1,000
<b>TOTAL COLLECTIONS</b>	\$ 1,128,342	\$ 1,070,813	\$ 1,191,040	\$ 1,167,850	\$ 1,173,500	\$ 1,198,625	\$ 1,227,453	\$ 1,257,002
<b>T/F From:</b>								
<i>Sewer</i>	22,066	33,557	21,735	25,000	7,500	15,000	15,000	15,000
<b>TOTAL REVENUE</b>	\$ 1,150,408	\$ 1,104,370	\$ 1,212,775	\$ 1,192,850	\$ 1,181,000	\$ 1,213,625	\$ 1,242,453	\$ 1,272,002
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 430,342	\$ 469,335	\$ 427,381	\$ 492,500	\$ 484,100	\$ 530,900	\$ 571,544	\$ 616,108
<i>Operations</i>	393,877	391,184	358,784	420,445	326,410	372,800	386,100	398,535
<i>Capital</i>	86,951	351,425	136,190	360,000	161,617	463,000	172,000	137,000
<i>Debt Service</i>	10,728	10,876	10,165	9,810	9,810	9,454	9,099	8,744
<i>Inter-Fund T/F</i>	97,750	117,401	105,123	131,175	129,166	108,835	115,358	122,396
<b>TOTAL EXPENDITURES</b>	\$ 1,019,648	\$ 1,340,221	\$ 1,038,643	\$ 1,413,930	\$ 1,111,123	\$ 1,484,989	\$ 1,254,101	\$ 1,282,783
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	\$ 130,760	\$ (235,851)	\$ 174,132	\$ (221,080)	\$ 69,877	\$ (271,364)	\$ (11,648)	\$ (10,781)
<b>Intra-Fund Transfers</b>	\$ 0	\$ 0	\$ 153,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	\$ 130,760	\$ (235,851)	\$ 21,132	\$ (221,080)	\$ 69,877	\$ (271,364)	\$ (11,648)	\$ (10,781)

Annual Budget  
FY 2012-13  
City of Washington, IL

SUPPORTING DETAIL FOR WATER FUND								
	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY 13-14	FY 14-15
<b>Personnel Detail</b>								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	0.10	0.10						
Accountant	0.10	0.10						
Public Services Manager	0.15	0.15						
WTP Supervisor	1.00	1.00						
WTP Operator/Meter Reader	0.80	0.80						
Water/Sewer Dist. Supv.	0.45	0.45						
Pub. Works Inspector	0.40	0.40						
Laborers	1.35	1.35						
Cust. Serv./Human Res. Supv.	0.40	0.40						
Cust. Serv. Specialist	0.75	0.75						
Acctg. Supervisor	0.10	0.10						
Regular Salaries			\$ 265,144	\$ 320,000	\$ 305,000	\$ 335,000	\$ 354,263	\$ 374,633
P-T Accountant	0.00	0.00						
Pub. Works Seasonal	0.12	0.12						
Part Time Wages			2,122	4,500	5,100	3,500	3,701	3,914
Overtime			25,138	23,000	24,000	26,000	27,495	29,076
Standby			3,164	3,000	3,200	3,300	3,490	3,690
Unused Sick Time			3,113	4,900	3,400	5,100	5,393	5,703
Group Insurance			91,285	100,000	95,000	115,000	132,250	152,088
Retiree Health Insurance			15,127	15,000	15,000	16,000	16,400	16,810
Health Savings Plan Contribution			2,990	3,000	3,000	3,100	3,278	3,467
Unemployment Insurance Tax			1,173	900	2,300	2,700	2,855	3,019
Workers Comp. Insurance			15,357	15,000	25,000	18,000	19,035	20,130
Uniform Rentals			2,768	3,200	3,100	3,200	3,394	3,579
<b>TOTAL FTE YEARS</b>	<b>6.02</b>	<b>6.02</b>						
<b>TOTAL PERSONNEL</b>			\$ 427,381	\$ 492,500	\$ 484,100	\$ 530,900	\$ 571,544	\$ 616,108
<b>Operations Detail</b>								
R/W - Building-Cont.			\$ 1,449	\$ 3,400	\$ 1,455	\$ 3,000	\$ 3,000	\$ 3,000
R/W-Equipment-Cont.			2,267	3,200	3,000	4,200	4,200	4,200
R/W-System-Cont.			17,017	34,000	10,000	9,000	15,000	15,000
Engineering Fees			0	2,000	0	2,000	2,000	2,000
Legal Fees			1,495	1,500	1,000	5,000	1,500	1,500
Drug & Alcohol Testing			254	300	200	300	300	300
Data Processing Support			4,030	3,300	3,500	3,600	3,700	3,800
Professional Fees			95	1,500	2,200	3,000	1,500	1,500
Water Testing			9,885	10,625	8,800	10,500	11,000	11,500
Postage Expenses			4,615	5,200	3,700	4,200	4,600	5,000
Communications			5,365	6,600	4,600	6,500	6,700	6,800
Printing/Advertising			1,439	2,200	500	2,200	2,300	2,400
Membership Dues			974	1,000	1,000	1,000	1,000	1,000
Training			397	1,200	750	1,200	1,200	1,200
Ref. Materials/Manuals			114	120	120	150	150	150
Software			0	500	200	400	400	400
Electricity			137,319	120,000	108,000	114,000	119,700	125,695
Heating			2,343	3,750	640	2,500	2,750	3,000
Property Insurance			6,069	3,500	3,500	4,100	4,300	4,500
Lease/Rent Expense			995	2,000	1,800	2,300	2,400	2,500
R/W-Building-Comm.			3,181	1,200	800	1,200	1,200	1,200
R/W-Equipment-Comm.			678	1,500	1,200	1,500	1,500	1,500
R/W-System-Comm.			29,285	33,500	30,000	33,500	34,000	35,000
Office Supplies			1,021	1,000	600	1,000	1,000	1,000
Operating Supplies			2,092	2,750	2,500	2,750	3,000	3,000
Health & Safety Equipment			289	800	700	800	900	1,000
Miscellaneous Equipment			2,578	5,900	1,500	1,200	1,500	1,500
Chemicals			30,965	44,000	42,000	48,000	49,000	50,000
Softener Salt			83,957	114,400	85,000	95,000	97,500	100,000
Lab/Testing Supplies			2,318	3,000	2,000	2,700	2,800	2,900
Miscellaneous Expenses			4,765	1,500	600	1,000	1,000	1,000
Bad Debts			3,010	5,000	5,000	5,000	5,000	5,000
<b>TOTAL OPERATIONS</b>			\$ 358,784	\$ 420,445	\$ 326,410	\$ 372,800	\$ 396,100	\$ 398,535
<b>Capital Detail</b>								
<b>Purchase:</b>								
Equipment			\$ 0	\$ 0	\$ 9,700	\$ 9,500	\$ 5,000	\$ 5,000
Legal			0	0	0	0	0	0
Eqd./Property			0	0	0	0	0	0
System			87,763	298,000	127,467	417,000	137,000	102,000
System Engineering			4,998	22,000	9,450	6,500	0	0
Meters			43,469	50,000	15,000	30,000	30,000	30,000
<b>TOTAL CAPITAL</b>			\$ 136,190	\$ 350,000	\$ 161,617	\$ 463,000	\$ 172,000	\$ 137,000
<b>Debt Service Detail</b>								
S. Cummings Impr. Bond			\$ 10,165	\$ 9,810	\$ 9,810	\$ 9,454	\$ 9,099	\$ 8,744
<b>TOTAL DEBT SERVICE</b>			\$ 10,165	\$ 9,810	\$ 9,810	\$ 9,454	\$ 9,099	\$ 8,744
<b>Inter-Fund Transfer Detail</b>								
T/F to MERF			\$ 65,000	\$ 85,000	\$ 85,000	\$ 57,000	\$ 60,000	\$ 64,000
T/F to L/A			403	1,000	300	1,000	1,100	1,200
T/F to City Hall			5,220	6,675	5,385	8,335	8,758	9,195
T/F to Streets			0	0	0	0	0	0
T/F to Social Security/Medicare			25,000	27,000	27,000	28,500	30,500	32,000
T/F to IMRF			9,500	11,500	11,500	14,000	15,000	16,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 105,123	\$ 131,175	\$ 129,185	\$ 108,835	\$ 115,358	\$ 122,395
<b>Intra-Fund Transfers</b>								
T/F to Water Tower Reserve			\$ 153,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 153,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>								
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 1,191,643	\$ 1,413,930	\$ 1,111,123	\$ 1,484,999	\$ 1,254,101	\$ 1,282,783
<b>Depreciation Expense</b>								
System			\$ 285,599	\$ 350,000	\$ 350,000	\$ 290,000	\$ 310,000	\$ 325,000
Buildings			50,168	5,500	52,000	55,000	60,000	65,000
Equipment			16,266	40,000	40,000	20,000	22,000	24,000
<b>TOTAL DEPRECIATION</b>			\$ 351,933	\$ 395,500	\$ 442,000	\$ 365,000	\$ 392,000	\$ 414,000

## WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT

### Core Service, Purpose or Function

The city operates a public water distribution system: elevated tanks, mains, booster stations, etc. Like any public utility, the city must regularly extend, improve, and/or upgrade its water distribution system to enable and support future growth and development.

### Current Year (FY11-12) Projection

FY11-12 revenues are substantially under budget due to the slowing pace of new subdivision platting. Expenses are projected to be under budget as well. Year end fund balances will decrease moderately.

### Source of Funds

The city charges a Water Subdivision Development Fee in the amount of \$679.00 per residential dwelling unit and \$2,028.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater.

### Budgeted Expenditures

All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development. Capital funding in the amount of \$165,000 is budgeted in the coming year to pay costs associated with the construction of the Cruger Road water main extension between Nofsinger Road and Independence Court.

### WATER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Beg. Cash Balance				\$ 497,842	\$ 494,462	\$ 488,112	\$ 326,112	\$ 331,112
<b>REVENUES:</b>								
Subd. Dev. Fees	\$ 10,981	\$ 7,459	\$ 0	\$ 23,616	\$ 4,000	\$ 25,000	\$ 25,000	\$ 25,000
Main Ext. Fees (Dallas)	0	2,722	0	0	0	0	0	0
Interest	7,094	2,223	7,134	5,000	5,000	5,000	5,000	5,000
Misc. Income	0	0	3,523	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 18,075</b>	<b>\$ 12,404</b>	<b>\$ 10,657</b>	<b>\$ 28,616</b>	<b>\$ 9,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	7,327	105,862	0	38,000	15,360	192,000	25,000	25,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 7,327</b>	<b>\$ 105,862</b>	<b>\$ 0</b>	<b>\$ 38,000</b>	<b>\$ 15,360</b>	<b>\$ 192,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
Revenue Over (Under) Expenditures	\$ 10,748	\$ (93,458)	\$ 10,657	\$ (9,384)	\$ (6,360)	\$ (162,000)	\$ 5,000	\$ 5,000
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 10,748	\$ (93,458)	\$ 10,657	\$ (9,384)	\$ (6,360)	\$ (162,000)	\$ 5,000	\$ 5,000

**SUPPORTING DETAIL FOR WATER SUBMSSION DEVELOPMENT FEE**

	<i>FTE YEARS</i> <b>11-12</b>	<i>FTE YEARS</i> <b>12-13</b>	<i>ACTUAL</i> <b>10-11</b>	<i>BUDGET</i> <b>11-12</b>	<i>EST. ACT.</i> <b>11-12</b>	<i>BUDGET</i> <b>12-13</b>	<i>PROJ.</i> <b>13-14</b>	<i>PROJ.</i> <b>14-15</b>
<b><u>Personnel Detail</u></b>								
<i>NA</i>	0.00	0.00	0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<i>Purchase - Building/Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - Engineering</i>			0	0	5,000	2,000	0	0
<i>Purchase - System</i>			0	38,000	10,360	190,000	25,000	25,000
<b>TOTAL CAPITAL</b>			\$ 0	\$ 38,000	\$ 15,360	\$ 192,000	\$ 25,000	\$ 25,000
<b><u>Debt Service Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 38,000	\$ 15,360	\$ 192,000	\$ 25,000	\$ 25,000
<b><u>Intra-Fund Transfers</u></b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS</b>			\$ 0	\$ 38,000	\$ 15,360	\$ 192,000	\$ 25,000	\$ 25,000



## WATER CONNECTION FEE ACCOUNT

### Core Service, Purpose or Function

The city owns and operates two water treatment plants, multiple groundwater wells and a raw water transmission main. It faces the need to regularly improve, upgrade and/or expand these facilities to accommodate future growth and development.

### Current Year (FY11-12) Projection

FY11-12 projected revenues are estimated to be under budget due to the slowing pace of new construction. No expenditures were budgeted or made. The year-end cash balance will improve by \$21,000. These cash balances will be required in future years for expansion projects involving water treatment, ground water well development and/or related expenses involving the production and treatment of finished water.

### Source of Funds

The city charges a Water Connection Fee for each and every new connection made to the water system. The water connection fee is \$415.00 per each residential dwelling unit. The fee for non-residential usage is based on the size of the water meter. The budget estimate assumes the equivalent of 50 residential connection fee payments in the coming year. It should be noted that these connection fees are currently reduced by 50% for eligible commercial and industrial projects located in the city's enterprise zone.

### Budgeted Expenditures

No expenditures are planned in FY12-13.

### WATER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 510,823	\$ 510,507	\$ 532,107	\$ 559,107	\$ 586,107
<b>REVENUES:</b>								
Connection Fees	\$ 36,100	\$ 41,500	\$ 27,493	\$ 20,750	\$ 10,000	\$ 13,000	\$ 21,000	\$ 21,000
WCB Conn. Fee Reimb.	0	0	0	0	5,400	8,000	0	0
T/F from Water O & M	0	0	0	0	0	0	0	0
T/F from TIF No. 1	0	0	0	0	0	0	0	0
Interest	4,753	2,228	8,341	8,000	6,200	6,000	6,000	6,000
<b>TOTAL</b>	<b>\$ 40,853</b>	<b>\$ 43,728</b>	<b>\$ 35,834</b>	<b>\$ 28,750</b>	<b>\$ 21,600</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under) Expenditures	\$ 40,853	\$ 43,728	\$ 35,834	\$ 28,750	\$ 21,600	\$ 27,000	\$ 27,000	\$ 27,000
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 40,853	\$ 43,728	\$ 35,834	\$ 28,750	\$ 21,600	\$ 27,000	\$ 27,000	\$ 27,000

**SUPPORTING DETAIL FOR WATER CONNECTION FEE**

	<i>FTE YEARS</i> <b>11-12</b>	<i>FTE YEARS</i> <b>12-13</b>	<i>ACTUAL</i> <b>10-11</b>	<i>BUDGET</i> <b>11-12</b>	<i>EST. ACT.</i> <b>11-12</b>	<i>BUDGET</i> <b>12-13</b>	<i>PROJ.</i> <b>13-14</b>	<i>PROJ.</i> <b>14-15</b>
<b><u>Personnel Detail</u></b>								
<i>NA</i>	0.00	0.00	0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<i>Purchase System</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>								
<i>Water Fund</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## WATER TOWER RESERVE ACCOUNT

### Core Service, Purpose or Function

The city owns and operates two elevated water towers and intends to build a third tank in the near future. The cost to build, repair and maintain these tanks is significant and funds in this account are held in reserve for that purpose.

### Current Year (FY11-12) Projection

FY11-12 rental income is consistent with budget. Estimated expenditures are less than budget. EOY cash balances will increase by about \$54,000.

### Source of Funds

The city currently leases space on Water Tower No. 1 to two cell phone providers. All of the revenue from these lease agreements is deposited to this account.

### Budgeted Expenditures

Nominal funding is budgeted in the coming year for minor maintenance work on Water Tower No. 2.

### WATER TOWER RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 11,067	\$ 12,478	\$ 66,308	\$ 117,858	\$ 175,908
<b>REVENUES:</b>								
Rental Income	\$ 49,802	\$ 55,604	\$ 52,964	\$ 54,800	\$ 54,800	\$ 56,500	\$ 58,000	\$ 60,000
Interest	945	180	107	100	30	50	50	50
T/F from Water O&M	0	0	153,000	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 50,747</b>	<b>\$ 55,784</b>	<b>\$ 206,071</b>	<b>\$ 54,900</b>	<b>\$ 54,830</b>	<b>\$ 56,550</b>	<b>\$ 58,050</b>	<b>\$ 60,050</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	6,000	1,000	5,000	0	0
Capital	0	17,944	336,332	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 17,944</b>	<b>\$ 336,332</b>	<b>\$ 6,000</b>	<b>\$ 1,000</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)								
Expenditures	\$ 50,747	\$ 37,840	\$ (130,261)	\$ 48,900	\$ 53,830	\$ 51,550	\$ 58,050	\$ 60,050
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 50,747	\$ 37,840	\$ (130,261)	\$ 48,900	\$ 53,830	\$ 51,550	\$ 58,050	\$ 60,050

**SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT**

	<i>FTE YEARS</i> <b>10-11</b>	<i>FTE YEARS</i> <b>11-12</b>	<i>ACTUAL</i> <b>09-10</b>	<i>BUDGET</i> <b>10-11</b>	<i>EST. ACT.</i> <b>10-11</b>	<i>BUDGET</i> <b>11-12</b>	<i>PROJ.</i> <b>12-13</b>	<i>PROJ.</i> <b>13-14</b>
<b>Personnel Detail</b>								
<i>NA</i>	0.00	0.00	0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>RM-System-Cont</i>			0	6,000	1,000	5,000	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 6,000	\$ 1,000	\$ 5,000	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase - Building/Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - Engineering</i>			3,332	0	0	0	0	0
<i>Purchase - System</i>			333,000	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 336,332	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 336,332	\$ 6,000	\$ 1,000	\$ 5,000	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS</b>			\$ 336,332	\$ 6,000	\$ 1,000	\$ 5,000	\$ 0	\$ 0

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## SEWER FUND

### **Core Service, Purpose or Function**

The city is responsible for the provision of safe and reliable wastewater collection, treatment and disposal services to meet the current and future needs of residential and business users.

### **Current Year (FY11-12) Projection**

Total FY11-12 revenues are projected to exceed the budget estimate by about \$32,000. Expenditures are expected to be \$328,000 under budget, largely due to reduced electricity and chemical costs. The Sewer Fund's EOY cash balance is estimated to improve by about \$71,000.

### **Source of Funds**

The Sewer Fund is intended to operate as a self-sustaining enterprise account: system revenues should fully cover system expenses. The city assesses user fees for sanitary sewer services. Discounts are made for senior citizens, handicapped and circuit breaker qualified residents. The city bills for sewer services provided to City of Washington water customers. The North Tazewell Water Company bills customers that receive North Tazewell water and City of Washington sewer service. Other primary sources of revenue include late payment penalties, interest income and miscellaneous income.

### **Budgeted Expenditures/Transfers**

Total FY12-13 budgeted expenses are estimated to decrease by \$126,000 compared to the prior year budget estimate. Further details regarding planned expenditures follow.

**Personnel.** Approximately 8.3 full time equivalent personnel are assigned to operations and maintenance, billing and administrative services related to the sewer system, the same as last year. These personnel are further classified as follows:

<u>FTE</u>	<u>Classification</u>	<u>Function</u>
1.9	Admin/Clerical	Engineering, Gen. Supervision, Billing, Accounts Receivable/Payable, Human Resources
4	WWTP Oper/Lab.	Operate/maintain 2 WWTP's and ancillary duties
2.23	Dist. Sys. Mtc.	Operate/repair/maintain sewer collection system
0.2	Meter Reader	Water meter reading

Wage and benefit costs are projected to increase by about 6.7% in FY12-13 as compared to the prior year budget. Health insurance and Workers Compensation are expected to continue to escalate. Total wage and benefit costs are projected to increase by about 7.5% in FY13-14 and FY14-15. These latter projections assume a 15% increase in health insurance costs.

**Operations.** Total operations expenses are estimated to decrease by \$137,000 compared to the prior year budget. This decrease is a direct result of reduced electricity and chemical costs. A wide variety of other expenditures fall into this classification including: utilities and communication expenses, system maintenance and repair, IEPA permit fees, property insurance, chemicals, etc.

**Capital.** The following capital expenditures are planned for the coming year: undesignated sanitary sewer system improvements (\$265,000), SCBA air pack (\$5,000), laboratory drying oven (\$2,800), a push camera to inspect small diameter sewers (\$10,000), spare pumps for the Rolling Meadows North lift station (\$10,000), furnishing/ flooring improvements to the STP No. 2 office/process control room (\$7,000). Funding for the last three items is being carried forward from last year's budget.

(See Subdivision Development Fee Account and STP No. 2 Phase II (A) Construction Account for other proposed sanitary sewer capital projects.)

#### Debt Service and Intra-fund Transfers.

Direct debt service costs payable from the Sewer Fund total \$369,638 or about 18% of total estimated sewer fund revenues in the coming year. A summary of the outstanding bonded indebtedness chargeable to the Sewer Fund, in whole or in part, is provided as follows:

<u>Name</u>	<u>Purpose</u>	<u>Amount Borrowed</u>	<u>Retirement Date</u>
Cummings-Cruger Sanitary Sewer Bond	Sanitary Sewer Ext.	\$ 800,000	December 2017
S. Cummings Improvement Bond	Sanitary Sewer Ext.	311,375	June 2017
IEPA Loan (1997)	STP No. 2 Upgrade	2,958,901	March 2018
IEPA Loan (2009)	STP No. 2 Expansion	5,665,639 (est.)	November 2030

#### Inter-fund Transfers. Inter-fund transfers are planned for the following purposes:

- To the Water Fund for one half of the cost of the purchase of water meters.
- To the Motor Equipment Replacement Fund (MERF) for the repair, replacement and fueling of vehicles and equipment assigned to the Sewer Division.
- To STP No. 2 Phase IIA construction account.
- To Legislative/Administrative (L/A) account to pay 10% of the cost of replacement computer equipment located at City Hall.
- To the City Hall account to pay 10% of the total non-capital cost associated with this account.
- To the Social Security, Medicare and the Illinois Municipal Retirement Funds to pay retirement contributions for employees assigned to the Sewer Division.

#### Special Opportunities, Challenges, and/or Issues

As discussed in recent years, the city's wastewater system presents the most immediate challenge to the continued growth and development of the city. The difficulties have been most pronounced in the areas of 1) wastewater treatment plant capacity and reliability and 2) the conveyance of sewage from newly developing areas through the existing trunk sewers to the treatment plants. These and other issues affecting the wastewater collection and treatment process are discussed below.

Collection System. The city's wastewater collection and conveyance system, consisting of gravity mains, lift stations and force mains, pose significant challenges to providing reliable services to existing users and accommodating the needs of newly developing areas. Many of the city's older, more established neighborhoods have undersized, deteriorating sewer mains that are prone to root intrusion, inflow/infiltration, sags and depressions, insufficient capacity and structural damages. These conditions can cause intermittent, localized sewer surcharges and backups, particularly during wet periods. While many of these conditions are addressed through the city's routine maintenance program, others dictate either major point repairs, lining or complete reconstruction.

The task of conveying increased wastewater flows from newly developing areas is equally challenging. Many of the newly developing subdivisions, for example, will add to the flow being transported through the Devonshire Trunk Sewer. Importantly, the third and final phase of the Devonshire Trunk Sewer Improvement was completed this past year. The sum of \$265,000 is available in the coming year for an as yet undetermined collection system project.

Lift Stations/Force Mains: A summary of the condition and capacity of the city's sewage lift stations and related force mains is provided below. Steady progress has been made in recent years to address known deficiencies.

### **LIFT STATION EVALUATION**

<u>Lift Station Name</u>	<u>Wet Well Capacity</u>	<u>Pump Capacity</u>	<u>Emergency Capability</u>	<u>Overall Hardware Reliability</u>	<u>Force Main</u>
Knollaire	Adequate	Adequate	Adequate	Adequate	Adequate
RM North	Adequate	Adequate	Adequate	Adequate	Adequate
Sante Fe	Adequate	Adequate	Adequate	Adequate	Adequate
Lori Lane	Adequate	Adequate	Adequate	Adequate	Marginal
Deer Lane	Adequate	Adequate	Adequate	Adequate	Marginal

Waste Water Treatment. The city has faced continuing challenges at its waste water treatment plants in recent years. The first involves BOD loading capacity limitations which will eventually affect our ability to maintain compliance with IEPA discharge standards. The second involves the age, condition and effectiveness of Waste Water Treatment Plant No. 1 that was built in the early 1950's.

In preparing to address these sewage treatment issues, a Facilities Planning Report was prepared in FY05-06 to better define anticipated sewage treatment needs and evaluate alternate solutions. This report was subsequently approved by the Illinois Environmental Protection Agency. Engineering design of the planned Phase I treatment works improvements to STP No. 2 was completed by the city's consultant in 2007, project funding was secured in 2009 and construction was completed this past year.

Addressing the needs of the city's aging STP No. 1 is the city's next priority. The Facilities Planning Report called for the complete removal of this facility in conjunction with a further expansion of STP No. 2 and the development of excess flow detention capacity at the STP No. 1 site. More recently, the city conducted an analysis to determine the feasibility and cost of rehabilitating STP No. 1. After reviewing the recommended scope of the rehabilitation work, the associated costs, the risks associated with relying on the plant's 60 year old structures and the estimated cost of building new replacement facilities at STP No. 2, the city has concluded that STP No. 1 should be abandoned as originally planned and that equivalent treatment facilities should be constructed at STP No. 2. The City's Facility Planning Report has been amended to reflect this change. Further action is dependent on IEPA's approval of the report which was submitted in August 2011. (See STP No. 2 Phase II (A) Construction Account)

Sewage Bio-Solids Disposal. The city land applies dried bio-solids to city-owned farm ground. Applications are typically performed annually. This method of sludge disposal is deemed adequate to meet anticipated needs. It is highly desirable that the city retain ownership of the Blumenshine and Tarvin Farms for this purpose as there is considerable financial risk and operational uncertainties associated with other sludge disposal options.

Capital Funding. Sustained funding for the rehabilitation and/or replacement of existing wastewater facilities, particularly improvements to the collection system, remains problematic. Given the extensive needs, a minimum of \$500,000 per year in sustained capital funding is recommended, nearly double the amount of currently available funding.

**SEWER FUND  
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 1,014,488	\$ 1,124,972	\$ 1,196,451	\$ 1,179,688	\$ 1,180,999
Min. Std. Balance						500,555	532,776	559,580
Surplus Funds						\$ 695,896	\$ 646,913	\$ 621,419
<b>REVENUES:</b>								
Metered Sales	1,596,817	1,553,713	1,723,132	1,700,000	1,740,000	1,832,220	1,957,727	2,061,487
N. Tazewell Wtr Dist.	118,502	121,851	130,296	133,980	130,000	136,000	138,375	141,834
Penalty Charges	9,475	11,120	21,550	21,000	20,000	21,000	21,000	21,000
Bridge Reimb (Taz. Co.)	0	3,632	0	0	0	0	0	0
Grant Proceeds	0	66,511	0	0	0	0	0	0
Interest	19,211	13,036	18,181	15,000	12,000	13,000	13,000	13,000
Sale of Equipment	0	7,063	0	0	0	0	0	0
Misc. Income	2,909	649	32,903	1,000	1,300	1,000	1,000	1,000
<b>TOTAL COLLECTIONS</b>	<b>1,746,914</b>	<b>1,777,575</b>	<b>1,926,062</b>	<b>1,870,980</b>	<b>1,903,300</b>	<b>2,002,220</b>	<b>2,131,102</b>	<b>2,238,321</b>
<b>T/F From:</b>								
GF Unrestricted	0	0	0	0	0	0	0	0
Sewer Bond Constr. 2009	0	0	0	0	0	14,610	0	0
Sewer Bond 1997 Reserve	0	0	0	0	2,200	2,200	2,200	2,200
Sewer Bond 1997 Depr.	0	0	0	0	1,600	1,600	1,600	1,600
Sewer Bond 2009 Reserve	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 1,746,914</b>	<b>\$ 1,777,575</b>	<b>\$ 1,926,062</b>	<b>\$ 1,870,980</b>	<b>\$ 1,907,100</b>	<b>\$ 2,020,630</b>	<b>\$ 2,134,902</b>	<b>\$ 2,242,121</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 553,665	\$ 555,380	\$ 579,206	\$ 669,000	\$ 615,100	\$ 713,700	\$ 766,374	\$ 824,181
Operations	376,712	333,615	334,812	494,640	300,025	367,050	365,900	375,850
Capital	199,072	168,158	92,913	92,000	16,861	300,800	230,000	230,000
Debt Service	106,435	104,448	101,921	101,312	101,312	98,680	96,503	94,248
Inter-Fund Transfers	117,134	329,574	520,288	535,675	531,187	296,204	403,866	446,396
<b>TOTAL</b>	<b>\$ 1,353,018</b>	<b>\$ 1,501,175</b>	<b>\$ 1,629,140</b>	<b>\$ 1,892,627</b>	<b>\$ 1,564,485</b>	<b>\$ 1,766,445</b>	<b>\$ 1,862,643</b>	<b>\$ 1,970,674</b>
Revenue Over (Under)								
Expenditures	\$ 393,896	\$ 276,400	\$ 296,922	\$ (21,647)	\$ 342,615	\$ 254,185	\$ 272,259	\$ 271,447
Intra-Fund Transfers	\$ 196,778	\$ 205,725	\$ 220,300	\$ 271,836	\$ 271,136	\$ 270,948	\$ 270,948	\$ 270,948
Net Rev. Over (Under) Exp.	\$ 197,118	\$ 70,675	\$ 76,622	\$ (293,483)	\$ 71,479	\$ (16,763)	\$ 1,311	\$ 499



**SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ 13-14	PROJ 14-15
<b>Personnel Detail</b>								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	0.10	0.10						
Accountant	0.10	0.10						
Public Services Manager	0.15	0.15						
STP Supervisor	1.00	1.00						
STP Operator	2.00	2.00						
Asst. STP Operator	0.00	0.00						
Water/Sewer Distr. Supv.	0.45	0.45						
Pub. Works Inspector	0.30	0.30						
Laborers	2.35	2.35						
Water Reader	0.20	0.20						
Out. Serv. Specialist	1.15	1.15						
Acctg. Supervisor	0.10	0.10						
Customer/Water Reader	0.00	0.00						
			\$ 357,084	\$ 365,000	\$ 370,000	\$ 410,000	\$ 431,525	\$ 454,180
<b>PW Seasonal</b>	0.13	0.13						
Part Time Wages			2,122	5,000	5,100	3,000	3,158	3,323
Overtime			31,284	28,000	28,000	32,000	33,660	35,448
Standby			3,914	5,000	4,000	5,000	5,263	5,539
Unused Sick Time			2,880	6,000	4,000	6,300	6,631	6,979
Group Insurance			119,436	146,000	125,000	163,000	187,460	216,666
Retiree Health Insurance			24,570	25,000	25,000	25,000	25,655	26,266
Health Savings Plan Contribution			7,089	7,000	6,600	7,300	7,600	7,900
Unemployment Insurance Tax			1,431	1,100	2,800	3,200	3,358	3,545
Workers Comp. Insurance			29,849	51,000	43,000	58,000	61,046	64,260
Uniform Rental			3,638	4,000	4,200	4,300	4,526	4,763
<b>TOTAL FTE YEARS</b>	<b>6.33</b>	<b>6.33</b>						
<b>TOTAL PERSONNEL</b>			\$ 579,206	\$ 669,000	\$ 615,100	\$ 713,700	\$ 766,374	\$ 824,181
<b>Operations Detail</b>								
R/W Building-Cont.			\$ 3,710	\$ 19,700	\$ 5,200	\$ 18,600	\$ 15,000	\$ 15,000
R/W Equipment-Cont.			903	4,900	3,100	5,200	5,200	5,200
R/W System-Cont.			13,643	20,000	24,000	20,000	20,000	20,000
Engineering Fees			0	500	0	500	4,250	500
Legal Fees			1,248	3,000	3,000	7,000	3,000	3,000
Drug & Alcohol Testing			370	250	200	250	250	250
Data Processing Support			4,006	3,300	4,300	4,800	3,400	3,500
Professional Fees			0	1,500	1,500	1,500	1,000	1,000
Sewer Testing			2,546	4,850	4,300	4,750	5,000	5,200
Postage Expenses			4,847	5,200	4,000	4,800	4,750	5,000
EPA Permit Fees			25,000	25,000	25,000	25,000	25,000	25,000
Communications			7,089	7,000	6,600	7,300	7,600	7,900
Printing/Advertising			1,413	1,500	2,500	1,600	2,000	2,000
Membership Dues			100	400	200	400	400	450
Training			1,350	1,000	120	1,000	1,000	1,000
Reference Materials/Manuals			218	140	120	150	150	150
Electricity			159,255	215,000	145,000	160,000	163,000	175,400
Heating			7,558	6,000	4,000	6,000	6,500	7,000
Property Insurance			8,755	6,000	5,900	6,700	6,500	7,000
Lease/Rent Expense			1,307	1,800	1,800	1,800	1,800	2,000
Contractual Services			2,555	3,500	2,500	4,000	4,000	4,000
R/W Building-Comm.			1,278	2,000	1,600	2,500	2,500	2,500
R/W Equipment-Comm.			802	1,400	900	2,000	2,000	2,000
R/W System-Comm.			16,953	20,500	17,000	18,000	19,000	20,000
Office Supplies			105	200	150	200	200	200
Operating Supplies			1,679	3,000	2,800	3,000	3,000	3,000
Health & Safety Equipment			451	1,500	800	1,500	1,500	1,500
Miscellaneous Equipment			1,229	2,000	1,000	1,500	2,000	2,000
Chemicals			1,557	102,500	14,500	17,500	19,000	20,500
Lab/Testing Supplies			8,255	5,500	6,000	6,000	6,000	6,000
Supplies/Filter Sand			526	1,000	775	1,000	1,000	1,000
WWTP Replacement			0	10,000	0	10,000	10,000	10,000
Miscellaneous Expenses			11,240	2,000	80	1,000	2,000	2,000
Bad Debts			4,787	12,000	11,000	12,000	13,000	14,000
<b>TOTAL OPERATIONS</b>			\$ 394,812	\$ 494,640	\$ 300,025	\$ 357,050	\$ 355,900	\$ 375,850
<b>Capital Detail</b>								
<b>Purchases</b>								
Equipment			\$ 5,775	\$ 32,000	\$ 8,310	\$ 35,800	\$ 30,000	\$ 30,000
Bldg./Property			11,349	0	0	0	0	0
System			70,988	50,000	0	250,000	200,000	200,000
System Engineering			4,601	10,000	8,551	15,000	0	0
System Legal			0	0	0	0	0	0
WWTP Replacement			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 92,913	\$ 92,000	\$ 16,861	\$ 300,800	\$ 230,000	\$ 230,000
<b>Debt Service Detail</b>								
Cummings/Grager Sanitary Sewer Bond			\$ 74,227	\$ 74,191	\$ 74,191	\$ 72,552	\$ 71,347	\$ 70,074
S. Cummings Impr. Bond			27,694	27,121	27,121	26,133	25,155	24,174
<b>TOTAL DEBT SERVICE</b>			\$ 101,921	\$ 101,312	\$ 101,312	\$ 98,685	\$ 96,503	\$ 94,248
<b>Inter-Fund Transfer Detail</b>								
T/F to Water			\$ 21,735	\$ 25,000	\$ 7,500	\$ 15,000	\$ 15,000	\$ 15,000
T/F to MERF			82,500	100,000	100,000	92,000	97,000	105,000
T/F to Davonshire Trunk Sewer			355,430	355,000	329,422	0	0	0
T/F to STP No. 2, Phase 2A			0	0	40,579	127,859	227,008	260,000
T/F to L/A			403	1,000	300	1,000	1,100	1,200
T/F to Streets			0	0	0	0	0	0
T/F to City Hall			5,220	8,675	5,395	8,335	8,758	9,166
T/F to Social Security/Medicare			33,000	34,000	34,000	35,000	37,000	39,000
T/F to SURF			12,000	14,000	14,000	17,000	18,000	19,000
<b>TOTAL INTERFUND TRANSFERS</b>			\$ 520,283	\$ 535,675	\$ 531,157	\$ 255,204	\$ 403,856	\$ 448,356
<b>TOTAL EXPENDITURES</b>			\$ 1,629,140	\$ 1,692,627	\$ 1,594,485	\$ 1,766,445	\$ 1,832,643	\$ 1,970,674
<b>Intra-Fund Transfers</b>								
T/F to Sewer Bond P & I - 1997 IEPA Loan			\$ 200,800	\$ 201,116	\$ 201,016	\$ 200,916	\$ 200,916	\$ 200,916
T/F to Sewer Bond P & I - 2009 IEPA Loan			0	70,720	70,120	70,032	70,032	70,032
T/F to Sewer Bond Constr. 2009			19,500	0	0	0	0	0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 220,300	\$ 271,836	\$ 271,136	\$ 270,948	\$ 270,948	\$ 270,948
<b>TOTAL EXPENDITURES</b>			\$ 1,849,440	\$ 2,164,463	\$ 1,865,621	\$ 2,037,393	\$ 2,103,591	\$ 2,241,622
<b>INCL. INTRA-FUND TRANSFERS</b>								
Depreciation Expense								
System			\$ 303,832	\$ 470,000	\$ 330,000	\$ 345,000	\$ 355,000	\$ 370,000
Buildings			142,605	0	150,000	165,000	170,000	175,000
Equipment			9,702	20,000	10,000	15,000	18,000	20,000
<b>TOTAL DEPRECIATION</b>			\$ 456,139	\$ 490,000	\$ 490,000	\$ 525,000	\$ 543,000	\$ 565,000

## SEWER SUBDIVISION DEVELOPMENT FEE ACCOUNT

### Core Service, Purpose or Function

The city operates a public sanitary sewer collection system. Like all public utilities, the city must regularly extend, improve, and/or upgrade its collection system to enable and support future growth and development.

### Current Year (FY11-12) Projection

Revenues and expenditures vary considerably from year to year depending on the pace of development and planned projects. Estimated FY11-12 revenues are substantially less than budgeted due to the slowing pace of new subdivision platting over the past year. The year-end fund balance will still increase moderately as no expenses have been incurred.

### Source of Funds

The city charges a Sewer Subdivision Development Fee of \$679 per residential dwelling unit and \$2,028.50 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater.

### Budgeted Expenditures

All of the funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, or upgrades to the sanitary sewer collection system necessary to support future growth and development. The sum of \$30,000 is budgeted in each of the next three years for undesignated projects that may occur during this time.

### SEWER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Beg. Cash Balance				\$ 406,619	\$ 407,834	\$ 412,534	\$ 408,134	\$ 403,734
<b>REVENUES:</b>								
Subd. Dev. Fees	\$ 11,565	\$ 7,209	\$ 0	\$ 23,616	\$ 4,000	\$ 25,000	\$ 25,000	\$ 25,000
T/F from Sewer O & M	0	0	0	0	0	0	0	0
T/F from Water Sub. Dev.	0	0	0	0	0	0	0	0
Interest	8,357	2,149	4,075	3,000	700	600	600	600
<b>TOTAL REVENUE</b>	<b>\$ 19,922</b>	<b>\$ 9,358</b>	<b>\$ 4,075</b>	<b>\$ 26,616</b>	<b>\$ 4,700</b>	<b>\$ 25,600</b>	<b>\$ 25,600</b>	<b>\$ 25,600</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	30,000	0	30,000	30,000	30,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,000</b>	<b>\$ 0</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
Revenue Over (Under) Expenditures	\$ 19,922	\$ 9,358	\$ 4,075	\$ (3,384)	\$ 4,700	\$ (4,400)	\$ (4,400)	\$ (4,400)
Intra-Fund Transfers	0	58,357	264,000	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 19,922	\$ (48,999)	\$ (259,925)	\$ (3,384)	\$ 4,700	\$ (4,400)	\$ (4,400)	\$ (4,400)

**SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE**

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>PROJ.</i> 13-14	<i>PROJ.</i> 14-15
<b>Personnel Detail</b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Bldg./Property</i>			0	0	0	0	0	0
<i>System</i>			0	30,000	0	30,000	30,000	30,000
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
<b>Intra-Fund Transfers</b>								
<i>Sewer O &amp; M</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Devonshire Trunk Sewer Capital Project Fund</i>			264,000	0	0	0	0	0
<i>School Street San. Sewer Capital Project Fund</i>			0	0	0	0	0	0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 264,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>								
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 264,000	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000

## SEWER CONNECTION FEE ACCOUNT

### Core Service, Purpose or Function

The city owns and operates two wastewater treatment plants and faces the need to regularly improve, upgrade and/or expand the plants to accommodate and support future growth and development.

### Current Year (FY11-12) Projection

FY11-12 projected connection fees are under budget due to the slowing pace of new building construction. The year-end cash balance is expected to decrease, as planned. Cash balances in this account will be required in the coming years to cover expenses incurred for sewage treatment plant expansion projects.

### Source of Funds

The city charges a Sewer Connection Fee for each and every new connection made to the sanitary sewer system. The sewer connection fee is currently \$4,317 per residential dwelling unit. The fee for non-residential users is increased on a pro-rata basis depending on the size of the water meter. The budget estimate assumes the equivalent of 50 residential connection fee payments in the coming year. It should be noted that these connection fees are currently reduced by 50% for eligible commercial projects located in the city's enterprise zone. Lastly, a one-time transfer is planned from the Sewer Bond Construction Account in conjunction with the close-out of the STP No. 2, Phase I project.

### Budgeted Expenditures

All of the funds budgeted in this account are restricted to and spent solely on costs for the improvement and expansion of the city's wastewater treatment plants as needed to support future growth and development. Funds are budgeted in each of the next three fiscal years for debt service and reserve set-asides on the IEPA loan for the recent expansion of Sewage Treatment Plant No. 2.

#### SEWER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 3,085,437	\$ 2,652,647	\$ 2,514,432	\$ 2,795,943	\$ 2,757,508
<b>REVENUES:</b>								
Connection Fees	\$ 375,563	\$ 427,363	\$ 276,288	\$ 215,860	\$ 150,000	\$ 181,000	\$ 215,860	\$ 215,860
WCB Conn. Fee Reimb.	0	0	0	0	32,500	35,000	0	0
T/F from Swr Bld Res (2009)	0	0	0	0	0	3,000	3,000	3,000
T/F from Swr Bld Constr	0	0	112,581	0	0	321,796	0	0
Interest	24,301	12,369	38,338	20,000	29,000	24,000	26,000	26,000
<b>TOTAL REVENUE</b>	<b>\$ 399,864</b>	<b>\$ 439,772</b>	<b>\$ 427,207</b>	<b>\$ 235,860</b>	<b>\$ 211,500</b>	<b>\$ 564,796</b>	<b>\$ 244,860</b>	<b>\$ 244,860</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under) Expenditures	\$ 399,864	\$ 439,772	\$ 427,207	\$ 235,860	\$ 211,500	\$ 564,796	\$ 244,860	\$ 244,860
Intra-Fund Transfers	0	647,631	214,580	355,125	349,715	283,285	283,285	283,285
Net Rev. Over (Under) Exp.	\$ 399,864	\$ (207,859)	\$ 212,627	\$ (119,275)	\$ (138,215)	\$ 281,511	\$ (38,435)	\$ (38,435)

**SUPPORTING DETAIL FOR SEWER CONNECTION FEE**

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>PROJ</i> 13-14	<i>PROJ</i> 14-15
<b>Personnel Detail</b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>Legal Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Bldg./Property</i>			0	0	0	0	0	0
<i>System</i>			0	0	0	0	0	0
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>								
<i>T/F to Sewer Construction - 2009 IEPA Loan</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F to Sewer Bond P &amp; I - 2009 IEPA Loan</i>			0	212,200	212,200	210,097	210,097	210,097
<i>T/F to Sewer Bond Reserve - 2009 IEPA Loan</i>			139,833	68,493	64,783	0	0	0
<i>T/F to Sewer Bond Depreciation - 2009 IEPA Loan</i>			74,747	74,432	72,732	73,188	73,188	73,188
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 214,580	\$ 355,125	\$ 349,715	\$ 283,285	\$ 283,285	\$ 283,285
<b>TOTAL EXPENDITURES</b>								
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 214,580	\$ 355,125	\$ 349,715	\$ 283,285	\$ 283,285	\$ 283,285

## SEWER BOND PRINCIPAL AND INTEREST ACCOUNT (1997 IEPA Loan)

### Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 1997 to finance the expansion of the city's Wastewater Treatment Plant No. 2.

### Current Year (FY11-12) Projection

Projected FY11-12 transfers and expenditures are generally consistent with the budget.

### Source of Funds

Monthly transfers are made from the Sewer Fund to the Sewer Bond Principal and Interest Account in an amount sufficient to cover the annual debt service on the outstanding loan. The city's monthly sewer user fee is set to generate adequate revenues for this purpose.

### Budgeted Expenditures

The only expense charged to this account is for principal and interest payments on the outstanding IEPA loan (1997). The annual payments are \$202,116. The original loan amount was \$2.958 million. The loan carries a fixed interest rate of 2.89% for a term of twenty years with the final payment due on March 1, 2018.

#### SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Reg. Cash Balance				\$ 94,358	\$ 94,675	\$ 94,675	\$ 94,676	\$ 94,676
REVENUES:								
Interest	\$ 5,300	\$ 585	\$ 1,632	\$ 1,000	\$ 1,100	\$ 1,200	\$ 1,200	\$ 1,200
T/F From Sewer O & M	196,778	201,416	200,800	201,116	201,016	200,916	200,916	200,916
TOTAL	\$ 202,078	\$ 202,001	\$ 202,432	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
EXPENDITURES								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	202,116	201,358	201,336	202,116	202,116	202,116	202,116	202,116
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 202,116	\$ 201,358	\$ 201,336	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
Revenue Over (Under) Expenditures	\$ (38)	\$ 643	\$ 1,096	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
<i>N/A</i>	0.00	0.00	0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<i>N/A</i>			0	0	0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<i>N/A</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<i>1997 IEPA Loan Principal</i>			\$ 161,821	\$ 166,532	\$ 166,532	\$ 171,379	\$ 176,368	\$ 181,502
<i>1997 IEPA Loan Interest</i>			39,515	35,584	35,584	30,736	25,748	20,614
<b>TOTAL DEBT SERVICE</b>			\$ 201,336	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
<b><u>Inter-Fund Transfer Detail</u></b>								
<i>N/A</i>			0	0	0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 201,336	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116

## SEWER BOND RESERVE ACCOUNT (1997 IEPA Loan)

### Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to prevent default in making principal and interest payments on the outstanding bonds.

### Current Year (FY11-12) Projection

No transactions were planned for FY11-12. Nominal investment interest earnings will be transferred to the Sewer Fund.

### Source of Funds

The 1997 IEPA loan required monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/120<sup>th</sup> of the maximum annual debt service until such time as the sum of \$202,116 (maximum annual debt service) had been accumulated. This reserve obligation was fully satisfied in FY07-08.

### Budgeted Expenditures

No expenditures are anticipated in the coming year.

#### SEWER BOND RESERVE ACCOUNT- 1997 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Reg. Cash Balance				\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
<b>REVENUES:</b>								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
T/F From:								
Sewer O & M	0	0	0	0	(2,200)	(2,200)	(2,200)	(2,200)
Sewer Conn. Fees	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



## SEWER BOND DEPRECIATION ACCOUNT (1997 IEPA Loan)

### Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available.

### Current Year (FY11-12) Projection

No transactions were planned for FY11-12. Nominal investment interest earnings were transferred to the Sewer Fund.

### Source of Funds

The 1997 IEPA loan required monthly transfers in the amount of \$1,200 to meet the bond covenants. This reserve obligation was fully satisfied during FY07-08.

### Budgeted Expenditures

No expenditures are anticipated in the coming year.

### SEWER BOND DEPRECIATION ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Reg. Cash Balance				\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
T/F From								
Sewer O & M	0	0	0	0	(1,600)	(1,600)	(1,600)	(1,600)
Sewer Conn. Fees	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## SEWER BOND PRINCIPAL AND INTEREST ACCOUNT (2009 IEPA Loan)

### Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 2009 to finance the expansion the city's Wastewater Treatment Plant No. 2.

### Current Year (FY11-12) Projection

Transfers were made as planned. Debt service payments were less than originally planned due to the delayed start of the repayment schedule.

### Source of Funds

Monthly transfers are received from the Sewer Connection Fee Account and the Sewer Fund in an amount sufficient to cover the annual debt service on the outstanding loan.

### Budgeted Expenditures

The only expense charged to this account is for principal and interest payments on the outstanding IEPA loan (2009). The original loan authorization was for \$7,554,185 at a zero percent simple annual interest rate. In addition, 25% of the loan amount will be forgiven. The loan is for a term of twenty years. The final loan amount and resulting repayment schedule is presently undetermined pending the final close-out of the loan. The bonds will be retired in November 2030.

### SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
<b>Reg. Cash Balance</b>				\$ 0	\$ 0	\$ 149,188	\$ 149,188	\$ 149,188
<b>REVENUES:</b>								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600	\$ 700	\$ 700	\$ 700
<i>T/F From:</i>								
<i>Sewer O &amp; M</i>	0	0	0	70,720	70,120	70,032	70,032	70,032
<i>Sewer Conn. Fees</i>	0	0	0	212,200	212,200	210,097	210,097	210,097
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 282,920	\$ 282,920	\$ 280,829	\$ 280,829	\$ 280,829
<b>EXPENDITURES</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	282,877	133,732	280,829	280,829	280,829
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 282,877	\$ 133,732	\$ 280,829	\$ 280,829	\$ 280,829
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 43	\$ 149,188	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
<i>NA</i>	0.00	0.00	0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<i>2009 IEPA Loan Principal</i>			0	282,877	133,732	280,829	280,829	280,829
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 282,877	\$ 133,732	\$ 280,829	\$ 280,829	\$ 280,829
<b><u>Inter-Fund Transfer Detail</u></b>								
<i>NA</i>			0	0	0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 282,877	\$ 133,732	\$ 280,829	\$ 280,829	\$ 280,829

## SEWER BOND RESERVE ACCOUNT (2009 IEPA Loan)

### Core Service, Purpose or Function

This account was established in accordance with the covenants of the bond issue to provide funding to avoid default in making principal and interest payments on the outstanding bonds.

### Current Year (FY11-12) Projection

Transfers were made as planned to meet the IEPA loan covenants.

### Source of Funds

The 2009 IEPA loan requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24<sup>th</sup> of the maximum annual debt service until such time as the sum of \$280,829 (maximum annual debt service) has been accumulated. This reserve obligation has been fully satisfied. Nominal investment interest earnings will be transferred back to the Sewer Connection Fee Account.

### Budgeted Expenditures

No expenditures are anticipated in the coming year.

### SEWER BOND RESERVE ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Reg. Cash Balance				\$ 212,384	\$ 213,146	\$ 280,829	\$ 280,829	\$ 280,829
<b>REVENUES:</b>								
Interest	\$ 0	\$ 122	\$ 2,372	\$ 2,000	\$ 2,900	\$ 3,000	\$ 3,000	\$ 3,000
T/F From:								
Sewerage Fund	0	0	0	0	0	0	0	0
Sewer Conn. Fees	0	70,818	139,833	68,493	64,783	(3,000)	(3,000)	(3,000)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 70,940</b>	<b>\$ 142,205</b>	<b>\$ 70,493</b>	<b>\$ 67,683</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)								
Expenditures	\$ 0	\$ 70,940	\$ 142,205	\$ 70,493	\$ 67,683	\$ 0	\$ 0	\$ 0

## SEWER BOND DEPRECIATION ACCOUNT (2009 IEPA Loan)

### Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available.

### Current Year (FY11-12) Projection

Transfers were made as planned to comply with the IEPA loan covenants.

### Source of Funds

The 2009 IEPA loan requires monthly transfers in the amount of \$6,295.17 to meet the bond depreciation reserve covenants. This total reserve obligation of \$748,878 will be fully satisfied in FY19-20.

### Budgeted Expenditures

No expenditures are anticipated in the coming year.

### SEWER BOND DEPRECIATION ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Reg. Cash Balance				\$ 113,267	\$ 113,847	\$ 188,279	\$ 263,167	\$ 338,055
<b>REVENUES:</b>								
Interest	\$ 0	\$ 65	\$ 1,265	\$ 1,000	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
T/F From:								
Sewerage Fund	0	0	0	0	0	0	0	0
Sewer Conn. Fees	0	37,770	74,747	74,432	72,732	73,188	73,188	73,188
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 37,835</b>	<b>\$ 76,012</b>	<b>\$ 75,432</b>	<b>\$ 74,432</b>	<b>\$ 74,888</b>	<b>\$ 74,888</b>	<b>\$ 74,888</b>
<b>EXPENDITURES</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under) Expenditures	\$ 0	\$ 37,835	\$ 76,012	\$ 75,432	\$ 74,432	\$ 74,888	\$ 74,888	\$ 74,888

## DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND

### Core Service, Purpose or Function

New growth in several existing and planned subdivisions will cause the volume of waste water flow downstream to exceed the capacity of existing mains. The city must upgrade these existing mains to accommodate the anticipated flow.

### Current Year (FY11-12) Projection

Expenditures for the Phase III project were substantially less than budgeted as most of the work was completed before the start of the fiscal year.

### Source of Funds

No further revenues are required as the project is now complete.

### Budgeted Expenditures

No further expenses are planned as the project is now complete.

### DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Beg. Cash Balance				\$ 0	\$ (293,209)	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	7,172	798	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 7,172</b>	<b>\$ 798</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>T/F FROM:</b>								
Cum-Cruger San. Sewer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
General Fund	0	0	0	0	0	0	0	0
Sewer Sub. Dev. Fund	0	58,357	264,000	0	0	0	0	0
Sewer O&M	0	0	365,430	355,000	329,422	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 7,172</b>	<b>\$ 59,155</b>	<b>\$ 629,430</b>	<b>\$ 355,000</b>	<b>\$ 329,422</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	2,620	0	0	0	0	0	0	0
Capital	7,973	364,112	912,639	355,000	36,213	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 10,593</b>	<b>\$ 364,112</b>	<b>\$ 912,639</b>	<b>\$ 355,000</b>	<b>\$ 36,213</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (3,421)</b>	<b>\$ (304,957)</b>	<b>\$ (283,209)</b>	<b>\$ 0</b>	<b>\$ 293,209</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FROI</i> <i>13-14</i>	<i>FROI</i> <i>14-15</i>
<b>Personnel Detail</b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>Misc</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
<i>Bld/Property</i>			\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			898,163	360,000	36,213	0	0	0
<i>System Engineering</i>			13,236	5,000	0	0	0	0
<i>System Legal</i>			740	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 912,639	\$ 365,000	\$ 36,213	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 912,639	\$ 365,000	\$ 36,213	\$ 0	\$ 0	\$ 0

## SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND

### Core Service, Purpose or Function

Portions of Rolling Meadows North are on IEPA restricted status due to system surcharges during periods of heavy rainfall. This condition not only impacts existing residents, but prohibits new sanitary sewer main extensions in this area.

### Current Year (FY11-12) Projection

The School Street Sanitary Sewer project was completed in 2009.

### Source of Funds

This project was funded by a USEPA grant and matching funds from the Sewer Fund.

### Budgeted Expenditures

There are no monies budgeted in the coming year as the project is complete.

**Note:** The City requested the IEPA to remove the restricted status designation in February 2010. To date, no action has been taken on the request.

### **SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FY01</i> <i>13-14</i>	<i>FY01</i> <i>14-15</i>
<b>Beg. Cash Balance</b>				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Federal Grant</i>	\$ 215,462	\$ 101,053	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>CDAP Grant</i>	0	0	0	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 215,462</b>	<b>\$ 101,053</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>T/F From:</b>								
<i>Sewer Subd. Dev. Fee</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Sewer Fund</i>	8,318	150,616	0	0	0	0	0	0
<i>General Fund</i>	103,657	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 327,447</b>	<b>\$ 251,669</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	406,644	190,667	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 406,644</b>	<b>\$ 190,667</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ (79,197)</b>	<b>\$ 61,002</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



## SEWER BOND CONSTRUCTION ACCOUNT CAPITAL PROJECT FUND (2009 IEPA Loan)

### Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the construction of improvements to Sewer Treatment Plant No. 2 (Phase I).

### Source of Funds

The city received an IEPA revolving loan to finance the expansion of STP No. 2.

### Budgeted Expenditures

No expenditures are planned in the coming year as the project is complete. Upon loan close-out and receipt of the final loan proceeds, monies will be returned to the Sewer Connection Fee and Sewer O&M Accounts.

### SEWER BOND CONSTRUCTION ACCOUNT (2009 IEPA Loan) REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FYOL 13-14	FYOL 14-15
Beg. Fund Balance				\$ 0	\$ 96	\$ 336,406	\$ 0	\$ 0
<b>REVENUES:</b>								
Loan Proceeds-ARRA	\$ 0	\$ 1,427,576	\$ 460,970	\$ 0	\$ (16,352)	\$ 0	\$ 0	\$ 0
Loan Proceeds-WFCLP	0	0	3,336,118	0	408,270	0	0	0
Forg. Loan Proceeds-ARRA	0	1,427,576	460,970	0	(16,352)	0	0	0
Interest	0	33	63	0	0	0	0	0
T/F-STP No. 1 Renovation	0	0	0	0	0	0	0	0
T/F from Sewer O&M	0	4,309	19,500	0	0	0	0	0
T/F from Sewer Conn.	0	539,043	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 3,398,537</b>	<b>\$ 4,277,621</b>	<b>\$ 0</b>	<b>\$ 375,566</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	23,400	2,863,378	4,270,817	0	39,256	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 23,400</b>	<b>\$ 2,863,378</b>	<b>\$ 4,270,817</b>	<b>\$ 0</b>	<b>\$ 39,256</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under) Expenditures	\$ (23,400)	\$ 535,159	\$ 6,804	\$ 0	\$ 336,310	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers	0	305,500	112,581	0	0	336,406	0	0
Net Rev. Over (Under) Exp.	\$ (23,400)	\$ 229,659	\$ (105,777)	\$ 0	\$ 336,310	\$ (336,406)	\$ 0	\$ 0

**SUPPORTING DETAIL FOR SEWER BOND CONSTRUCTION ACCOUNT (2009 IEPA LOAN)**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<b><u>Purchase:</u></b>								
<i>System</i>			\$ 4,172,461	\$ 0	\$ 39,256	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			98,356	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 4,270,817	\$ 0	\$ 39,256	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 4,270,817	\$ 0	\$ 39,256	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>								
<i>T/F to Sewer Conn. Fees</i>			\$ 112,581	\$ 0	\$ 0	\$ 321,796	\$ 0	\$ 0
<i>T/F to Sewer O &amp; M</i>			\$ 0	\$ 0	\$ 0	\$ 14,610	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 112,581	\$ 0	\$ 0	\$ 336,406	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>								
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 4,383,398	\$ 0	\$ 39,256	\$ 336,406	\$ 0	\$ 0

## STP NO. 2 PHASE II (A) CONSTRUCTION ACCOUNT

### Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the planned Phase II (A) expansion of STP No. 2. This project will replace sewage treatment capacity lost when STP No. 1 is taken out of service as well as provide increased capacity for future growth.

### Current Year (FY11-12) Projection

Only nominal expenses were incurred in FY11-12 for engineering work related to the preparation and submittal of an amendment to the city's Facilities Plan. Further action is delayed until IEPA approval is secured.

### Source of Funds

The city plans to issue bonds to finance this project. An annual transfer from Sewer O&M is also planned to segregate sewer user fee revenue dedicated to this project.

### Budgeted Expenditures

Funds are budgeted for planned legal, engineering and construction costs.

### STP NO. 2 PHASE II (A) CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Reg. Cash Balance				\$ 0	\$ 0	\$ 33,754	\$ 161,623	\$ 388,631
<b>REVENUES:</b>								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 3,520,000	\$ 0	\$ 3,760,000	\$ 0	\$ 0
T/F From Sewer O&M	0	0	0	0	40,579	127,869	227,008	260,000
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,520,000</b>	<b>\$ 40,579</b>	<b>\$ 3,887,869</b>	<b>\$ 227,008</b>	<b>\$ 260,000</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	3,520,000	6,825	3,760,000	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,520,000</b>	<b>\$ 6,825</b>	<b>\$ 3,760,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,754	\$ 127,869	\$ 227,008	\$ 260,000
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,754	\$ 127,869	\$ 227,008	\$ 260,000

**SUPPORTING DETAIL FOR STP No. 2 PHASE II(A) CONSTRUCTION ACCOUNT**

	<i>FTE YEAR</i> <i>11-12</i>	<i>TE YEAR</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b>Personnel Detail</b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
<i>System</i>			\$ 0	\$ 3,000,000	\$ 0	\$ 3,500,000	\$ 0	\$ 0
<i>System Engineering</i>			0	500,000	6,825	250,000	0	0
<i>System Legal</i>			0	20,000	0	10,000	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 3,520,000	\$ 6,825	\$ 3,760,000	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 3,520,000	\$ 6,825	\$ 3,760,000	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS</b>			\$ 0	\$ 3,520,000	\$ 6,825	\$ 3,760,000	\$ 0	\$ 0

## **MOTOR EQUIPMENT REPLACEMENT FUND**

### **Core Service, Purpose or Function**

The city budgets for costs associated with services, supplies, maintenance and repairs of its fleet of vehicles and equipment as well as for the eventual replacement of that same equipment. This approach assures that cash funding has been reserved to replace vehicles and equipment at the end of their useful lives.

### **Current Year (FY11-12) Projection**

Total projected revenues are slightly over budget. Expenses are estimated to be considerably under budget. Fuel costs were substantially less than budget due to lower prices.

### **Source of Funds**

Annual transfers are made from each of the city's operating departments based on those costs allocable to that equipment under each department's use and control. The fund also receives interest earnings on its cash balance as well as proceeds from the sale of vehicles and equipment no longer required for public purposes. Lastly, Washington Park District (WPD) and Washington Volunteer Fire Department (WVFD) payments are received for fuel purchases made by each department. Please note that the GF Streets transfer is considerably larger than normal in FY12-13 due to our plan to purchase an added snow plow for the fleet.

### **Budgeted Expenditures**

#### **Personnel**

All wage and benefit costs associated with the city's full time mechanic are assigned to this fund as well as a small portion of the expenses of the Public Services Manager. Total budgeted personnel costs have been adjusted in recognition of standard wage and benefit increases.

#### **Operations**

Budgeted operations costs are projected to remain unchanged. The budget for fuel purchases account for the majority of operations expenses. The purchase of repair and maintenance commodities (fluids, filters, parts, tires, plow blades, etc.) and contractual services account for the majority of the remainder.

**Capital Needs:** Funds are budgeted for the purchase of the vehicles as follows:

\$ 125,000	Replacement Snow Plow Vehicle
\$ 125,000	Additional Snow Plow Vehicle
\$ 25,000	Replacement Water Department service vehicle
\$ 29,000	Replacement Street Department service vehicle
\$ 3,800	25 ton Shop Press

**MOTOR EQUIPMENT REPLACEMENT FUND  
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FY01</i> <i>13-14</i>	<i>FY01</i> <i>14-15</i>
<b>Beg. Cash Balance</b>				\$ 1,252,274	\$ 1,248,271	\$ 1,267,896	\$ 1,395,846	\$ 1,233,779
<b>REVENUES:</b>								
<i>T/F Front</i>								
<i>GFL/A</i>	\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,900	\$ 2,000
<i>GF Streets</i>	236,000	222,000	240,000	290,000	290,000	412,000	261,000	278,000
<i>GF Police</i>	188,000	238,853	231,000	184,000	184,000	208,000	242,000	258,000
<i>GF Police - Grant</i>	0	0	0	0	0	0	0	0
<i>GF PZ</i>	0	18,000	0	0	0	1,900	2,000	2,100
<i>Cemetery</i>	7,200	5,900	5,500	7,500	7,500	7,600	7,800	8,100
<i>Water</i>	58,000	64,000	66,000	85,000	85,000	57,000	60,000	64,000
<i>Sewer</i>	38,000	82,000	82,500	100,000	100,000	92,000	97,000	103,000
<i>Police Spec. Proj.</i>	0	26,000	0	0	0	10,000	0	0
<i>Interest</i>	8,825	8,825	14,882	16,000	13,000	12,000	12,000	12,000
<i>Fuel Sales</i>	24,094	24,094	18,841	25,000	25,000	25,000	25,000	25,000
<i>Miscellaneous</i>	319	319	326	0	0	0	0	0
<i>Sale of Equipment</i>	0	0	13,845	0	13,025	0	0	0
<b>TOTAL</b>	<b>\$ 562,838</b>	<b>\$ 692,391</b>	<b>\$ 675,294</b>	<b>\$ 709,300</b>	<b>\$ 719,325</b>	<b>\$ 827,300</b>	<b>\$ 708,700</b>	<b>\$ 752,200</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 75,033	\$ 79,173	\$ 84,121	\$ 99,380	\$ 92,400	\$ 98,600	\$ 106,397	\$ 114,961
<i>Operations</i>	246,778	224,565	243,606	291,300	255,800	292,950	316,325	341,200
<i>Capital</i>	336,975	66,241	312,947	358,000	351,500	307,800	448,045	142,791
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 657,786</b>	<b>\$ 369,979</b>	<b>\$ 640,674</b>	<b>\$ 748,680</b>	<b>\$ 699,700</b>	<b>\$ 699,350</b>	<b>\$ 870,767</b>	<b>\$ 598,952</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ (94,948)</b>	<b>\$ 322,412</b>	<b>\$ 34,620</b>	<b>\$ (39,380)</b>	<b>\$ 19,625</b>	<b>\$ 127,950</b>	<b>\$ (162,067)</b>	<b>\$ 153,248</b>

**SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND**

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
<b>Personnel Detail</b>								
Public Services Manager	0.10	0.10						
Mechanic	1.00	1.00						
Regular Salaries			\$ 56,898	\$ 67,000	\$ 61,000	\$ 63,000	\$ 66,623	\$ 70,453
Overtime			2,713	3,000	3,000	3,100	3,278	3,467
Standby			0	200	300	300	317	335
Unused Sick Time			1,124	1,100	700	1,000	1,058	1,118
Group Insurance			18,279	21,000	20,000	23,000	26,450	30,418
Retiree Health Insurance			0	0	0	0	0	0
Health Savings Plan Contribution			952	1,400	1,000	1,300	1,375	1,454
Payroll Taxes			238	180	400	500	529	559
Workers Comp. Insurance			3,092	4,400	4,900	5,200	5,499	5,815
Uniform Rental			825	1,100	1,100	1,200	1,269	1,342
TOTAL FTE YEARS	1.10	1.10						
TOTAL PERSONNEL			\$ 84,121	\$ 99,360	\$ 92,400	\$ 98,600	\$ 106,397	\$ 114,961
<b>Operations Detail</b>								
RIM-Contractual			\$ 29,870	\$ 34,500	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
Drug & Alcohol Testing			58	50	30	50	50	50
Professional Fees			0	100	0	100	100	100
Communications			542	660	570	600	625	660
Membership Dues			0	0	0	0	0	0
Training			0	100	0	100	100	100
Reference Materials/Manuals			0	0	0	0	0	0
Property Insurance			2,268	2,400	2,200	2,600	2,700	2,800
Lease/Rent Expense			0	0	0	0	0	0
RIM-Commodities			66,731	58,000	50,000	55,000	57,500	60,000
Operating Supplies			2,617	3,000	2,000	2,500	2,750	3,000
Miscellaneous Equipment			1,088	1,500	0	1,000	1,500	1,500
Fuel			139,869	190,000	175,000	200,000	220,000	242,000
Misc. Expenses			553	1,000	1,000	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 243,606	\$ 291,300	\$ 255,800	\$ 292,950	\$ 316,325	\$ 341,200
<b>Capital Detail</b>								
<b>Purchase:</b>								
Vehicles & Equipment			\$ 312,947	\$ 358,000	\$ 351,500	\$ 307,800	448,045	142,791
TOTAL CAPITAL			\$ 312,947	\$ 358,000	\$ 351,500	\$ 307,800	\$ 448,045	\$ 142,791
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 640,674	\$ 748,680	\$ 699,700	\$ 699,350	\$ 870,767	\$ 598,952
<b>Depreciation Expense</b>								
Motorized Equipment			\$ 175,196	\$ 195,000	\$ 195,000	\$ 210,000	\$ 225,000	\$ 240,000

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## CEMETERY FUND

### Core Service, Purpose or Function

The city is responsible for the operation, maintenance and perpetual care of the Glendale Cemetery buildings and grounds. The Cemetery is intended to operate similar to an enterprise fund with expenses being fully paid from revenues derived from the operation.

### Current Year (F11-12) Projection

FY11-12 revenues are projected to be over budget largely due to increased grave sales and interment fees. Expenditures are estimated to be under budget. The end of year cash balance will improve accordingly.

### Source of Funds

The city collects revenue from the sale of lots and interment fees. Reimbursements are also received from the state for the placement of markers at the foot of veterans' graves.

### Budgeted Expenditures

Personnel. The cemetery is staffed by a part-time crew under the supervision of the Street Division Supervisor. Clerical, sales, record keeping and administrative functions are performed by the City Clerk.

Operations. Routine expenses are incurred in the maintenance and care of the cemetery buildings and grounds. Supplemental funds are provided for tree and shrub planting (\$10,000).

Capital. Funds to purchase and install the planned Cremains Niche Memorial are carried forward from the prior fiscal year.

Transfers. The standard transfer is planned to the Motor Equipment Replacement Fund (MERF) to cover costs associated with operating, repair, and replacement of equipment and vehicles.

### CEMETERY FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Reg. Cash Balance				\$ 230,292	\$ 210,851	\$ 226,606	\$ 192,246	\$ 182,553
<b>REVENUES:</b>								
Footings	\$ 3,600	\$ 400	\$ 2,400	\$ 1,000	\$ 1,400	\$ 1,000	\$ 1,000	\$ 1,000
Grave Sales	69,325	51,050	43,950	40,000	50,000	50,000	50,000	50,000
Interment Fees	27,000	34,450	27,700	30,000	35,000	30,000	30,000	30,000
Interest	3,002	3,055	3,410	3,000	2,600	3,000	3,000	3,000
Penalty Revenue	70	0	0	0	0	0	0	0
Miscellaneous Inc.	1,463	706	1,344	500	1,300	1,000	1,000	1,000
<b>TOTAL</b>	<b>\$ 104,460</b>	<b>\$ 89,661</b>	<b>\$ 78,804</b>	<b>\$ 74,500</b>	<b>\$ 90,300</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 38,494	\$ 48,262	\$ 49,808	\$ 59,770	\$ 60,750	\$ 62,650	\$ 66,718	\$ 71,109
Operations	6,356	13,075	5,253	20,890	6,295	19,110	19,175	19,250
Capital	0	0	0	30,000	0	30,000	1,000	1,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	7,200	5,900	5,500	7,500	7,500	7,600	7,800	8,100
<b>TOTAL</b>	<b>\$ 52,050</b>	<b>\$ 67,237</b>	<b>\$ 60,561</b>	<b>\$ 118,160</b>	<b>\$ 74,545</b>	<b>\$ 119,360</b>	<b>\$ 94,693</b>	<b>\$ 99,459</b>
Revenue Over (Under)								
Expenditures	\$ 52,410	\$ 22,424	\$ 18,243	\$ (43,660)	\$ 15,755	\$ (34,360)	\$ (9,693)	\$ (14,459)

**SUPPORTING DETAIL FOR CEMETERY FUND**

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FY01</i> 13-14	<i>FY01</i> 14-15
<b>Personnel Detail</b>								
<i>Street/Cemetery Supervisor</i>	0.15	0.15						
<i>Regular Salaries</i>			\$ 8,497	\$ 9,200	\$ 9,000	\$ 9,200	\$ 9,729	\$ 10,288
<i>City Clerk</i>	0.15	0.15	6,158	6,200	6,200	6,500	6,700	6,900
<i>Cemetery Section</i>	0.50	0.50						
<i>Grounds Mince</i>	0.50	0.50						
<i>Part Time Wages</i>			26,515	31,000	33,000	32,000	33,840	35,786
<i>Standby</i>			36	150	100	100	106	112
<i>Overtime</i>			1,066	1,200	800	1,200	1,269	1,342
<i>Unused Sick Time</i>			66	150	50	150	159	168
<i>Group Insurance</i>			4,290	6,700	6,100	7,400	8,510	9,787
<i>Retiree Health Insurance</i>			746	1,300	1,300	1,400	1,435	1,471
<i>Health Savings Plan Contribution</i>			0	0	0	0	0	0
<i>Uniform Rental</i>			289	400	400	400	423	447
<i>Workers Comp. Insurance</i>			1,888	3,200	3,300	3,400	3,596	3,802
<i>Unemployment Insurance Tax</i>			257	270	500	900	952	1,006
<b>TOTAL FTE YEARS</b>	1.30	1.30						
<b>TOTAL PERSONNEL</b>			\$ 49,808	\$ 59,770	\$ 60,750	\$ 62,650	\$ 66,718	\$ 71,109
<b>Operations Detail</b>								
<i>RM Equipment-Cont.</i>			\$ 289	\$ 300	\$ 0	\$ 200	\$ 200	\$ 200
<i>RM Grounds-Cont.</i>			2,588	14,500	2,000	14,500	14,500	14,500
<i>Engineering Fees</i>			0	300	0	300	300	300
<i>Legal Fees</i>			313	300	0	300	300	300
<i>Consultation Fees</i>			0	0	0	0	0	0
<i>Postage</i>			210	300	250	300	300	300
<i>Communications</i>			234	500	400	500	500	500
<i>Electricity</i>			487	400	300	400	450	500
<i>Property Insurance</i>			122	190	190	210	225	250
<i>Lease/Rent Expense</i>			0	300	0	300	300	300
<i>RM Equipment-Comm.</i>			57	300	100	300	300	300
<i>RM Grounds-Comm.</i>			275	2,500	2,455	500	500	500
<i>Office Supplies</i>			0	100	100	100	100	100
<i>Operating Supplies</i>			590	300	200	300	300	300
<i>Miscellaneous Equipment</i>			0	500	0	500	500	500
<i>Misc. Expenses</i>			88	100	300	400	400	400
<i>Bad Debt Expense</i>			0	0	0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 5,253	\$ 20,890	\$ 6,295	\$ 19,110	\$ 19,175	\$ 19,250
<b>Capital Detail</b>								
<b>Purchase:</b>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System</i>			0	0	0	0	0	0
<i>Cemetery Impr.</i>			0	30,000	0	30,000	1,000	1,000
<i>Engineering</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 30,000	\$ 0	\$ 30,000	\$ 1,000	\$ 1,000
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>MEF</i>			\$ 5,500	\$ 7,500	\$ 7,500	\$ 7,600	\$ 7,800	\$ 8,100
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 5,500	\$ 7,500	\$ 7,500	\$ 7,600	\$ 7,800	\$ 8,100
<b>TOTAL EXPENDITURES</b>			\$ 60,561	\$ 118,160	\$ 74,545	\$ 119,360	\$ 94,693	\$ 99,459

## EMERGENCY SERVICES AND DISASTER ASSISTANCE FUND

### Core Service, Purpose or Function

The city provides Emergency Services and Disaster Assistance under the supervision and direction of the Chief of Police.

### Current Year (FY11-12) Projection

Expenditures are projected to be under budget and the General Fund transfer will be slightly less than planned.

### Source of Funds

ESDA receives minimal, base funding support from a property tax levy. Supplemental funding is provided by transfers from the General Corporate Fund.

### Budgeted Expenditures

Operations. Funding for routine operating and maintenance expenses is provided for communications (radio equipment and antennae tower lease), sirens, insurance, and building repair and maintenance, etc.

### Capital.

No capital funding is planned in the coming year.

### **ESDA FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL</b> <b>08-09</b>	<b>ACTUAL</b> <b>09-10</b>	<b>ACTUAL</b> <b>10-11</b>	<b>BUDGET</b> <b>11-12</b>	<b>EST. ACT.</b> <b>11-12</b>	<b>BUDGET</b> <b>12-13</b>	<b>FY01</b> <b>13-14</b>	<b>FY01</b> <b>14-15</b>
<b>Beg. Cash Balance</b>				\$ 19,571	\$ 23,654	\$ 24,224	\$ 24,754	\$ 25,269
<b>REVENUES:</b>								
<i>Tax</i>								
<i>Property</i>	\$ 3,151	\$ 3,216	\$ 3,206	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
<i>Interest</i>	172	24	29	50	20	40	40	40
<i>Miscellaneous Inc.</i>	560	560	0	0	0	0	0	0
<i>T/F From</i>								
<i>GC Unrestricted</i>	40,000	3,000	5,000	5,000	3,000	5,000	5,000	5,000
<i>Police Spec. Proj.</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 43,883</b>	<b>\$ 6,800</b>	<b>\$ 8,235</b>	<b>\$ 8,250</b>	<b>\$ 6,220</b>	<b>\$ 8,240</b>	<b>\$ 8,240</b>	<b>\$ 8,240</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	9,807	3,554	4,699	12,450	5,650	7,710	7,725	7,750
<i>Capital</i>	16,078	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 25,885</b>	<b>\$ 3,554</b>	<b>\$ 4,699</b>	<b>\$ 12,450</b>	<b>\$ 5,650</b>	<b>\$ 7,710</b>	<b>\$ 7,725</b>	<b>\$ 7,750</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 17,998</b>	<b>\$ 3,246</b>	<b>\$ 3,536</b>	<b>\$ (4,200)</b>	<b>\$ 570</b>	<b>\$ 530</b>	<b>\$ 515</b>	<b>\$ 490</b>

**SUPPORTING DETAIL FOR ESDA FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
R & M Bldg. (Contr.)			\$ 25	\$ 1,600	\$ 400	\$ 500	\$ 500	\$ 500
R&M Equip. (Contr.)			660	1,000	1,300	800	800	800
Communications			701	860	860	960	975	1,000
Property Insurance			573	800	400	500	500	500
Lease/Rent Expense			1,920	2,400	2,300	2,200	2,200	2,200
R&M Bldg. (Comm.)			0	1,800	0	500	500	500
R&M Equip. (Comm.)			0	1,500	250	500	500	500
Miscellaneous Equipment			830	1,500	0	1,000	1,000	1,000
Miscellaneous Expenses			0	1,000	150	750	750	750
<b>TOTAL OPERATIONS</b>			\$ 4,699	\$ 12,450	\$ 5,650	\$ 7,710	\$ 7,725	\$ 7,750
<b><u>Capital Detail</u></b>								
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 4,699	\$ 12,450	\$ 5,650	\$ 7,710	\$ 7,725	\$ 7,750

## AUDIT FUND

### Core Service, Purpose or Function

The city is obligated to have an independent annual audit of its financial statements. The city contracts for these professional services on a multi-year basis.

### Current Year (FY11-12) Projection

FY11-12 revenues and expenditures are generally consistent with the budget estimate. A moderate increase in the beginning cash balance is projected.

### Source of Funds

A property tax is levied each year to defray the cost of the annual audit.

### Budgeted Expenditures

All of the expenses charged to this fund are for the payment of consulting services provided by the independent accounting agency retained to perform the city's annual audit. The city's current engagement commitment for audit services with Phillips Salmi Associates expires with completion of the audit for the fiscal year ending April 30, 2012.

### **AUDIT FUND REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FY01</i> <i>13-14</i>	<i>FY01</i> <i>14-15</i>
<b>Beg. Cash Balance</b>	\$ 6,422	\$ 7,833	\$ 11,908	\$ 13,524	\$ 13,518	\$ 15,028	\$ 16,108	\$ 17,158
<b>REVENUES:</b>								
<i>Tax</i>								
<i>Property</i>	\$ 27,968	\$ 29,970	\$ 30,017	\$ 30,000	\$ 30,000	\$ 30,000	\$ 32,000	\$ 34,000
<i>Interest</i>	193	30	47	80	10	80	50	50
<b>TOTAL</b>	<b>\$ 28,151</b>	<b>\$ 30,000</b>	<b>\$ 30,064</b>	<b>\$ 30,080</b>	<b>\$ 30,010</b>	<b>\$ 30,080</b>	<b>\$ 32,050</b>	<b>\$ 34,050</b>
<b>EXPENDITURES</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	26,740	25,925	28,454	29,000	28,500	29,000	31,000	33,000
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 26,740</b>	<b>\$ 25,925</b>	<b>\$ 28,454</b>	<b>\$ 29,000</b>	<b>\$ 28,500</b>	<b>\$ 29,000</b>	<b>\$ 31,000</b>	<b>\$ 33,000</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 1,411</b>	<b>\$ 4,075</b>	<b>\$ 1,610</b>	<b>\$ 1,080</b>	<b>\$ 1,510</b>	<b>\$ 1,080</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>

**SUPPORTING DETAIL FOR AUDIT FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<b><u>Consultation Fees</u></b>			\$ 28,454	\$ 29,000	28,500	29,000	31,000	33,000
<b>TOTAL OPERATIONS</b>			\$ 28,454	\$ 29,000	\$ 28,500	\$ 29,000	\$ 31,000	\$ 33,000
<b><u>Capital Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 28,454	\$ 29,000	\$ 28,500	\$ 29,000	\$ 31,000	\$ 33,000

## LIABILITY INSURANCE FUND

### Core Service, Purpose or Function

The city purchases liability insurance to protect against financial losses that may result from claims for damages to others.

### Current Year (FY11-12) Projection

Projected FY11-12 revenues and expenditures are generally consistent with the budget. Net assets are projected to improve as planned.

### Source of Funds

The city levies a property tax to pay liability insurance premiums. In addition, these funds may be used to pay for risk management programs, for legal services in protecting/defending against liability claims, for judgments or settlements, and to create reserves for these purposes.

### Budgeted Expenditures

Costs related to the purchase of liability insurance are charged to this account. (Property and workers compensation insurance costs are charged directly to the appropriate operating fund or account.) A fifteen percent increase in cost is projected for both FY13-14 and FY14-15.

### Special Opportunities/Challenges/Issues

The city strives to maintain a minimum fund balance of at least \$100,000 for cash flow requirements related to discounted, pre-paid, insurance premiums and unanticipated expenses that may occur in any given year.

### LIABILITY INSURANCE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ 13-14	PROJ 14-15
<b>Reg. Net Assets</b>	\$ 112,256	\$ 116,096	\$ 122,854	\$ 133,500	\$ 133,736	\$ 164,486	\$ 179,786	\$ 192,436
<b>REVENUES:</b>								
<i>Tax</i>								
Property	\$ 76,673	\$ 89,882	\$ 95,996	\$ 105,600	\$ 105,500	\$ 100,000	\$ 110,000	\$ 120,000
Interest	1,083	876	592	1,000	250	300	400	500
Miscellaneous Inc.	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 77,756</b>	<b>\$ 90,758</b>	<b>\$ 96,588</b>	<b>\$ 106,600</b>	<b>\$ 105,750</b>	<b>\$ 100,300</b>	<b>\$ 110,400</b>	<b>\$ 120,500</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	73,916	84,000	85,706	76,000	75,000	85,000	97,750	112,500
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 73,916</b>	<b>\$ 84,000</b>	<b>\$ 85,706</b>	<b>\$ 76,000</b>	<b>\$ 75,000</b>	<b>\$ 85,000</b>	<b>\$ 97,750</b>	<b>\$ 112,500</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 3,840</b>	<b>\$ 6,758</b>	<b>\$ 10,882</b>	<b>\$ 30,600</b>	<b>\$ 30,750</b>	<b>\$ 15,300</b>	<b>\$ 12,650</b>	<b>\$ 8,000</b>

**SUPPORTING DETAIL FOR LIABILITY FUND**

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>PROJ.</i> 13-14	<i>PROJ.</i> 14-15
<b><u>Personnel Detail</u></b>								
<b>NA</b>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<b><i>Insurance (Other)</i></b>			\$ 85,706	\$ 76,000	\$ 75,000	\$ 85,000	\$ 97,750	\$ 112,500
<b>TOTAL OPERATIONS</b>			\$ 85,706	\$ 76,000	\$ 75,000	\$ 85,000	\$ 97,750	\$ 112,500
<b><u>Capital Detail</u></b>								
<b>NA</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<b>NA</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
<b>NA</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 85,706	\$ 76,000	\$ 75,000	\$ 85,000	\$ 97,750	\$ 112,500



## MOTOR FUEL TAX FUND

### Core Service, Purpose or Function

All municipalities receive a portion of the Illinois Motor Fuel Tax. The monies are allocated on the basis of population and are generally available for the construction and maintenance of municipal streets.

### Current Year (FY11-12) Projection

Projected FY11-12 allotments are over budget primarily due to special one-time funding from the state's capital bill. Expenditures are under budget. The end of year cash balance is expected to increase by about \$58,000.

### Source of Funds

State Motor Fuel Tax allotments are deposited to this fund as well as interest earned on the fund's cash balance.

### Budgeted Expenditures

The use of MFT funds is regulated by the Illinois Department of Transportation in accordance with state statute. All MFT revenues are allocated for the maintenance of existing streets, primarily seal coat work.

### **MFT FUND REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Beg. Cash Balance				\$ 293,310	\$ 285,082	\$ 343,319	\$ 325,819	\$ 308,319
<b>REVENUES:</b>								
State Allotment	\$ 353,441	\$ 341,652	\$ 399,633	\$ 338,000	\$ 433,800	\$ 380,000	\$ 380,000	\$ 380,000
Local Fuel Tax	0	0	0	0	0	0	0	0
Interest	5,336	1,066	3,280	2,000	2,700	2,500	2,500	2,500
<b>TOTAL</b>	<b>\$ 358,777</b>	<b>\$ 342,738</b>	<b>\$ 402,913</b>	<b>\$ 340,000</b>	<b>\$ 436,500</b>	<b>\$ 382,500</b>	<b>\$ 382,500</b>	<b>\$ 382,500</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	30,840	30,840	0	0	0	0	0
Capital	423,279	369,640	378,263	400,000	378,263	400,000	400,000	400,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 423,279</b>	<b>\$ 390,480</b>	<b>\$ 409,103</b>	<b>\$ 400,000</b>	<b>\$ 378,263</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
Revenue Over (Under)								
Expenditures	\$ (64,502)	\$ (47,742)	\$ (6,190)	\$ (60,000)	\$ 58,237	\$ (17,500)	\$ (17,500)	\$ (17,500)

**SUPPORTING DETAIL FOR MFT FUND**

	<i>FTE YEARS</i> <b>10-11</b>	<i>FTE YEARS</i> <b>11-12</b>	<i>ACTUAL</i> <b>09-10</b>	<i>BUDGET</i> <b>10-11</b>	<i>EST. ACT.</i> <b>10-11</b>	<i>BUDGET</i> <b>11-12</b>	<i>FROI</i> <b>12-13</b>	<i>FROI</i> <b>13-14</b>
<b>Personnel Detail</b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>RM Street Misc. - Cont.</i>			\$ 30,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 30,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
<i>System Construction</i>			\$ 378,263	\$ 400,000	\$ 378,263	\$ 400,000	\$ 400,000	\$ 400,000
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<i>Bldg Property</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 378,263	\$ 400,000	\$ 378,263	\$ 400,000	\$ 400,000	\$ 400,000
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>Gruger Rd. Impr. - Phase II</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 409,103	\$ 400,000	\$ 378,263	\$ 400,000	\$ 400,000	\$ 400,000

## ILLINOIS MUNICIPAL RETIREMENT FUND

### Core Service, Purpose or Function

The city provides eligible employees with retirement and disability benefits through the Illinois Municipal Retirement Fund (IMRF), a state-established, defined benefit pension program. Historically, both IMRF and SSI/Medicare transactions were accounted for in this fund. A recent IMRF audit recommended that separate funds be established. Accordingly, only IMRF transactions will be recorded in this fund beginning with the FY10-11 estimated actual totals. SSI/Medicare transactions will be recorded in a separate fund.

### Current Year (FY11-12) Projection

Current year revenues are consistent with budget. Expenses are projected to be less than budget. The fund balance will remain largely unchanged.

### Source of Funds

The city levies property taxes to cover most of its IMRF employer contributions. Replacement property taxes received from the State of Illinois are also credited to this fund. Lastly, transfers are planned from the Sewer and Water Funds to pay a portion of the IMRF cost associated with employees assigned to the water and sewer departments.

While not reflected in the budget, employee IMRF contributions are paid at the rate of 4.5% of covered wages.

### Budgeted Expenditures

All city employees expected to work more than 1,000 hours annually (except police officers) are mandated to participate in IMRF, a defined benefit pension program. The city's IMRF contribution is based on an actuarially determined rate. The city's 2012 IMRF rate is 14.07%; the 2011 rate was 13.77%.

### ILLINOIS MUNICIPAL RETIREMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FROI 13-14	FROI 14-15
<b>Beg. Fund Balance</b>	\$ 166,847	\$ 220,704	\$ 222,363	\$ 105,576	\$ 114,402	\$ 114,702	\$ 115,702	\$ 124,702
<b>REVENUES:</b>								
<i>Tac</i>								
Property - IMRF	\$ 153,740	\$ 174,764	\$ 210,002	\$ 265,000	\$ 264,800	\$ 290,000	\$ 320,000	\$ 342,000
Property - Soc. Sec./MC	230,576	214,705	0	0	0	0	0	0
Property Repl.	16,290	12,897	19,259	18,000	18,000	19,000	19,000	19,000
Interest	4,200	993	5,096	2,500	2,000	2,000	2,000	2,000
<b>TOTAL COLLECTIONS</b>	<b>404,806</b>	<b>403,359</b>	<b>234,357</b>	<b>285,500</b>	<b>284,800</b>	<b>311,000</b>	<b>341,000</b>	<b>363,000</b>
<i>T/F From:</i>								
Water	\$ 33,000	\$ 36,000	\$ 9,500	\$ 11,500	\$ 11,500	\$ 14,000	\$ 15,000	\$ 16,000
Sewer	42,000	45,000	12,000	14,000	14,000	17,000	18,000	19,000
<b>TOTAL</b>	<b>\$ 479,806</b>	<b>\$ 483,359</b>	<b>\$ 255,857</b>	<b>\$ 311,000</b>	<b>\$ 310,300</b>	<b>\$ 342,000</b>	<b>\$ 374,000</b>	<b>\$ 398,000</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 425,949	\$ 481,700	\$ 255,430	\$ 325,000	\$ 310,000	\$ 341,000	\$ 365,000	\$ 391,000
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	108,368	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 425,949</b>	<b>\$ 481,700</b>	<b>\$ 363,818</b>	<b>\$ 325,000</b>	<b>\$ 310,000</b>	<b>\$ 341,000</b>	<b>\$ 365,000</b>	<b>\$ 391,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 53,857</b>	<b>\$ 1,659</b>	<b>\$ (107,961)</b>	<b>\$ (14,000)</b>	<b>\$ 300</b>	<b>\$ 1,000</b>	<b>\$ 9,000</b>	<b>\$ 7,000</b>

**SUPPORTING DETAIL FOR IMRF FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ</i> <i>13-14</i>	<i>PROJ</i> <i>14-15</i>
<b>Personnel Detail</b>								
NA	0.00	0.00						
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			255,430	325,000	310,000	341,000	365,000	391,000
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 255,430	\$ 325,000	\$ 310,000	\$ 341,000	\$ 365,000	\$ 391,000
<b>Operations Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
T/F to Social Security/Medicare			\$ 108,388	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS			\$ 108,388	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 363,818	\$ 325,000	\$ 310,000	\$ 341,000	\$ 365,000	\$ 391,000

## SOCIAL SECURITY FUND

### Core Service, Purpose or Function

This fund accounts for transactions related to the payment of SSI/Medicare contributions.

### Current Year (FY11-12) Projection

Projected FY11-12 revenues are generally consistent with the budget while expenses are projected to be over budget.

### Source of Funds

The city levies property taxes to cover SSI/Medicare contributions. The fund also generates interest income on invested fund reserves.

While not reflected in the budget, employee SSI/Medicare contributions are paid at the rate of 7.65% of covered wages. (Note: The employee contribution has been temporarily reduced to 5.65% by Congress through the end of calendar year 2012.)

### Budgeted Expenditures

The city pays the standard SSI/Medicare contribution (7.65% of wages).

<b>SOCIAL SECURITY/MEDICARE FUND REVENUE/EXPENDITURE SUMMARY</b>								
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>	<b>FY01</b>	<b>FY01</b>
	<b>08-09</b>	<b>09-10</b>	<b>10-11</b>	<b>11-12</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 113,880	\$ 121,086	\$ 120,386	\$ 126,386	\$ 136,386
<b>REVENUES:</b>								
<i>Tax</i>								
Property - IMRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property - Soc. Sec./MC	0	0	210,002	226,000	225,800	240,000	260,000	275,000
Property Repl.	0	0	0	0	0	0	0	0
Interest	0	0	0	2,500	2,500	2,500	2,500	2,500
<b>TOTAL COLLECTIONS</b>	<b>0</b>	<b>0</b>	<b>210,002</b>	<b>228,500</b>	<b>228,300</b>	<b>242,500</b>	<b>262,500</b>	<b>277,500</b>
<i>T/F From:</i>								
Water	\$ 0	\$ 0	\$ 25,000	\$ 27,000	\$ 27,000	\$ 28,500	\$ 30,500	\$ 32,000
Sewer	0	0	33,000	34,000	34,000	35,000	37,000	38,000
IMRF	0	0	108,388	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 376,390</b>	<b>\$ 289,500</b>	<b>\$ 289,300</b>	<b>\$ 306,000</b>	<b>\$ 330,000</b>	<b>\$ 348,500</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 255,304	\$ 280,000	\$ 290,000	\$ 300,000	\$ 320,000	\$ 340,000
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 255,304</b>	<b>\$ 280,000</b>	<b>\$ 290,000</b>	<b>\$ 300,000</b>	<b>\$ 320,000</b>	<b>\$ 340,000</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 121,086</b>	<b>\$ 9,500</b>	<b>\$ (700)</b>	<b>\$ 6,000</b>	<b>\$ 10,000</b>	<b>\$ 8,500</b>

**SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
NA	0.00	0.00						
Social Sec./Medicare Taxes			\$ 255,304	\$ 280,000	\$ 290,000	\$ 300,000	\$ 320,000	\$ 340,000
IMRF Payments			0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 255,304	\$ 280,000	\$ 290,000	\$ 300,000	\$ 320,000	\$ 340,000
<b><u>Operations Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 255,304	\$ 280,000	\$ 290,000	\$ 300,000	\$ 320,000	\$ 340,000

## POLICE PENSION FUND

### Core Service, Purpose or Function

The city is obligated to properly fund the annual pension liabilities for its full time sworn police personnel. The Police Pension Fund is governed by a five member Board of Trustees as required by state statute. Two members are appointed by the Mayor, two members are elected from active police officers and one member is elected by and from the fund's beneficiaries.

### Current Year (FY11-12) Projection

The projected EOY fund balance is estimated to improve by about \$289,000.

### Source of Funds

Police Pension expenses are funded by employee contributions (9.91% of covered wages), investment earnings and property taxes. The property tax component is set at whatever level is necessary to meet the projected annual liabilities. The city retains an independent actuary to calculate its required contribution. The employer pension contribution is currently equivalent to 22.5% of covered wages. This compares with employer contribution rates of 15.6% in FY08-09, 18.7% in FY09-10 and 26.6% in FY10-11 and FY27.2% in FY11-12.

### Budgeted Expenditures

The city is obligated to budget funds each year to meet its expected pension expenses. Payments to pensioners account for the majority of these expenses. Refunds to employees that elect to withdraw from the fund upon separation account for most of the remainder. At the present time, there are nine (9) pensioners receiving retirement benefits.

### Special Opportunities/Challenges/Issues

The Police Pension Fund sustained significant investment losses in FY08-09 due to the overall market decline. In response to these losses and in recognition of an uncertain investment market going forward, the pension board has recently elected to reduce its future interest earnings assumption from 7.25% to 7.0%. This change, coupled with the increase in unfunded liabilities, necessitated increased employer contributions and a corresponding hike in the city's property tax levy to cover these costs. Fortunately, the city's tax levy has leveled off since 2010.

#### **POLICE PENSION FUND REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Fund Balance				\$ 5,575,403	\$ 5,796,479	\$ 6,084,189	\$ 6,266,349	\$ 6,460,449
<b>REVENUES:</b>								
Interest	136,991	128,921	121,759	100,000	110,000	100,000	100,000	100,000
Employee Contr.	95,548	104,567	99,144	105,000	115,000	120,000	125,000	130,000
Employer Contr.	179,988	266,726	266,805	266,310	266,035	267,310	266,000	266,000
Dividend Revenue	18,532	16,588	25,866	10,000	20,000	15,000	15,000	15,000
Misc. Income	696	50	23	0	0	0	0	0
Gain/(Loss) on Inv.	(742,542)	509,930	293,586	100,000	100,000	100,000	100,000	100,000
<b>TOTAL</b>	<b>\$ (310,787)</b>	<b>\$ 1,026,782</b>	<b>\$ 807,195</b>	<b>\$ 580,310</b>	<b>\$ 611,035</b>	<b>\$ 602,310</b>	<b>\$ 626,000</b>	<b>\$ 641,000</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 219,607	\$ 249,673	\$ 257,027	\$ 300,000	\$ 309,000	\$ 385,000	\$ 396,550	\$ 408,447
Operations	28,796	14,627	7,601	35,000	14,325	35,150	35,350	35,550
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 248,403</b>	<b>\$ 264,300</b>	<b>\$ 264,628</b>	<b>\$ 335,000</b>	<b>\$ 323,325</b>	<b>\$ 420,150</b>	<b>\$ 431,900</b>	<b>\$ 443,997</b>
Revenue Over (Under) Expenditures	\$ (559,190)	\$ 762,482	\$ 542,567	\$ 245,310	\$ 287,710	\$ 182,160	\$ 194,100	\$ 197,004

**SUPPORTING DETAIL FOR POLICE PENSION FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
NA	0.00	0.00						
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Salaries - Pension			257,027	300,000	309,000	385,000	396,550	408,447
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 257,027	\$ 300,000	\$ 309,000	\$ 385,000	\$ 396,550	\$ 408,447
<b><u>Operations Detail</u></b>								
Legal Fees			\$ 0	\$ 200	0	\$ 200	\$ 200	\$ 200
Memberships			570	750	775	750	750	750
Training			775	2,000	2,000	2,000	2,000	2,000
Compliance Fee			899	1,050	1,050	1,200	1,400	1,600
Contrib. Refund			4,937	30,000	10,000	30,000	30,000	30,000
Miscellaneous Expenses			420	1,000	500	1,000	1,000	1,000
<b>TOTAL OPERATIONS</b>			\$ 7,601	\$ 35,000	\$ 14,325	\$ 35,150	\$ 35,350	\$ 35,550
<b><u>Capital Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 264,628	\$ 335,000	\$ 323,325	\$ 420,150	\$ 431,900	\$ 443,997



## **STORMWATER MANAGEMENT/FLOOD MITIGATION FUND**

### **Core Service, Purpose or Function**

The city strives to mitigate existing and avoid future damages to private and public property resulting from flooding and related storm water drainage problems.

### **Current Year (FY11-12) Projection**

Projected FY11-12 revenues are about \$10,000 over budget and expenses are estimated to be \$38,000 over budget. The latter is attributable to the expediting of the School Street Storm Sewer Project to complete the work in advance of the Route 8 improvement, engineering related to stream bank stabilization adjoining STP No. 1 and the undertaking of two drainage upgrades in conjunction with the WCHS building renovation project. The EOY cash balance will decrease by about \$60,000.

### **Source of Funds**

This fund retains the income from the rental of city-owned real estate: farms, R/C airfield, and cell tower lease on the Blumenshine farm. Given the limited income, transfers are typically required to fully fund capital projects. Transfers of \$350,000 from the General Fund and \$50,000 from the Police Special Projects Fund are anticipated in FY12-13 to fully fund the capital projects enumerated below. The city also expects to receive a one-time, \$20,000 state grant for the Madison-Taft Storm Sewer project.

### **Budgeted Expenditures**

**Operations.** The operations budget includes funds for the following major activities: payment of property taxes and soil testing on farm tracts, NPDES storm water permit fees, and detention basin maintenance.

**Capital.** Funding for various work elements for four capital projects is planned in the coming year. These projects include the Briarcliff/Colonial Court Project (engineering and easement acquisition only), Linnhill to Northridge Lining Project, the Madison-Taft Storm Sewer and the STP No. 1 Stream Bank Stabilization. (See attached Capital Improvement Program detail.)

### **Challenges, Opportunities and/or Issues**

The Storm Water Management/Flood Mitigation Fund has a very limited sustained source of revenue going forward. Supplemental funding will be required if the city intends to proceed with meaningful storm water management and flood mitigation measures in the future.

Furthermore, the city faces the added future cost associated with compliance with the new federal storm water permitting mandates. These new federal mandates require cities to institute policies, procedures and permitting regulations governing the control of erosion and sedimentation from all properties within its jurisdiction as well as the elimination of illicit discharges from storm sewers. At the very least, this mandate will require funding for the administration and enforcement of new storm water permitting regulations.

**STORMWATER MANAGEMENT/FLOOD MITIGATION FUND  
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FY01</i> <i>13-14</i>	<i>FY01</i> <i>14-15</i>
Reg. Cash Balance				\$ 69,005	\$ 65,094	\$ 5,048	\$ 16,098	\$ 3,048
<b>REVENUES:</b>								
Miscellaneous Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental Income	40,794	41,092	44,439	51,500	50,800	51,000	51,500	51,500
Grant Income	0	0	0	0	0	20,000	0	0
Interest	841	49	91	100	50	50	50	50
T/F From:								
GF Unrestricted	0	0	0	0	10,500	350,000	170,000	0
GC Telecom Tax	0	0	0	0	0	0	0	0
Pol Spec Proj.	0	0	0	0	0	50,000	0	0
<b>TOTAL</b>	<b>\$ 41,635</b>	<b>\$ 41,141</b>	<b>\$ 44,530</b>	<b>\$ 51,600</b>	<b>\$ 61,350</b>	<b>\$ 471,050</b>	<b>\$ 221,550</b>	<b>\$ 51,550</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	17,933	9,985	7,848	37,050	31,920	7,000	5,600	5,600
Capital	115,748	0	0	46,500	89,476	453,000	229,000	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 133,681</b>	<b>\$ 9,985</b>	<b>\$ 7,848</b>	<b>\$ 83,550</b>	<b>\$ 121,396</b>	<b>\$ 460,000</b>	<b>\$ 234,600</b>	<b>\$ 5,600</b>
Revenue Over (Under)								
Expenditures	\$ (92,046)	\$ 31,156	\$ 36,682	\$ (31,950)	\$ (60,046)	\$ 11,050	\$ (13,050)	\$ 45,950

**SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FY01</i> <i>13-14</i>	<i>FY01</i> <i>14-15</i>
<b>Operations Detail</b>								
<i>Other Professional Fees</i>			\$ 2,610	\$ 27,750	\$ 27,600	\$ 2,500	\$ 500	\$ 500
<i>Publishing Fees</i>			0	100	0	0	100	100
<i>Miscellaneous Expense</i>			5,238	9,200	4,320	4,500	5,000	5,000
<b>TOTAL OPERATIONS</b>			\$ 7,848	\$ 37,050	\$ 31,920	\$ 7,000	\$ 5,600	\$ 5,600
<b>Capital Detail</b>								
<i>Purchase:</i>								
<i>Bldg &amp; Property</i>			\$ 0	\$ 3,000	\$ 0	\$ 1,000	\$ 0	\$ 0
<i>System Construction</i>			0	35,000	76,435	370,000	225,000	0
<i>System Engineering</i>			0	8,000	13,041	81,000	4,000	0
<i>System Legal</i>			0	500	0	1,000	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 46,500	\$ 89,476	\$ 453,000	\$ 229,000	\$ 0
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTERFUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 7,848	\$ 83,550	\$ 121,396	\$ 460,000	\$ 234,600	\$ 5,600

## **POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT**

### **Core Service, Purpose or Function**

This account tracks special projects, activities and services undertaken by the Washington Police Department which are financed by special sources of revenue.

### **Current Year (FY11-12) Projection**

Projected FY11-12 revenues and expenditures are over budget due to the receipt of an unexpected grant to purchase a Livescan fingerprinting system. The EOY cash balance is projected to remain unchanged.

### **Source of Funds**

Seven types of revenue are deposited to this fund. The source and use of funds are as follow:

- DUI Tech Fund: monies collected by the court system for DUI offenses with proceeds dedicated to the prevention of alcohol related crime, including DUIs.
- Drug Enforcement Fund: monies collected by court system (forfeited property) for drug offenses with proceeds to be used for the prevention of drug abuse crimes.
- Police Vehicle Fund: monies collected by the court system for traffic violations resulting in court supervision with the proceeds to be used for police vehicle purposes.
- Impound Administrative Fee: administrative fee charged against impounded automobiles with proceeds dedicated to policing purposes.
- Fundraiser Account: private donations raised in behalf of designated charities and associated expenses.
- DARE Account: donations received to defray expenses associated with the operation of the DARE program.
- FTA Warrant: fee to cover the costs associated with the enforcement of arrest warrants on persons who fail to appear in court with the proceeds to be used for police purposes.

### **Budgeted Expenditures**

Given the difficulty in reliably predicting much of this fund's revenue, the total budgeted expenditures for each fiscal year is limited to the amount of cash on hand at the start of each fiscal year.

**Operations.** The operations budget includes funding for the following: DARE expenses, legal fees and hearing expenses associated with the auto impound program, less than lethal equipment and munitions, weapons, portable radios, other miscellaneous equipment and special evidence tracking/processing software.

**Capital.** The amount of \$1,200 is budgeted for currently undesignated equipment purchases that may be necessary in the coming year.

**Transfers.** One time transfers are planned to MERF (\$10,000) and to the Storm Water Management Fund (\$50,000).

**POLICE DEPARTMENT - SPECIAL PROJECTS  
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ 13-14	PROJ 14-15
Beg. Cash Balance	\$ 34,562	\$ 87,207	\$ 94,005	\$ 64,305	\$ 83,817	\$ 83,509	\$ 44,109	\$ 48,509
<b>REVENUES:</b>								
DUI Tech Fund	\$ 6,463	\$ 4,614	\$ 3,826	\$ 5,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
Drug Enf. Account	2,078	1,355	914	1,000	2,000	1,500	1,500	1,500
Police Vehicle Fund	4,685	5,699	6,112	5,000	5,000	5,000	5,000	5,000
Impound Admin. Fees	78,500	44,500	38,500	45,000	35,000	40,000	40,000	40,000
Fundraiser Account	21,507	0	0	500	0	500	500	500
DARE Account	2,832	2,667	1,040	3,000	1,600	2,500	2,500	2,500
FTA Warrant Account	0	0	0	0	1,200	1,500	1,500	1,500
Interest Revenue	393	216	220	200	120	150	150	150
Grant Revenue	0	0	7,446	0	19,272	0	0	0
Misc. Revenue	382	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$116,840</b>	<b>\$ 59,051</b>	<b>\$ 58,058</b>	<b>\$ 59,700</b>	<b>\$ 67,192</b>	<b>\$ 55,150</b>	<b>\$ 55,150</b>	<b>\$ 55,150</b>
<b>EXPENDITURES</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	57,601	26,253	21,837	45,800	48,500	33,360	35,750	35,750
Capital	6,594	0	0	15,000	19,000	1,200	15,000	15,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	26,000	50,000	0	0	60,000	0	0
<b>TOTAL</b>	<b>\$ 64,195</b>	<b>\$ 52,253</b>	<b>\$ 71,837</b>	<b>\$ 60,800</b>	<b>\$ 67,500</b>	<b>\$ 94,560</b>	<b>\$ 50,750</b>	<b>\$ 50,750</b>
Revenue Over (Under)								
Expenditures	\$ 52,645	\$ 6,798	\$ (13,779)	\$ (1,100)	\$ (308)	\$ (39,400)	\$ 4,400	\$ 4,400

**SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS**

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>	<b>PROJ.</b>	<b>PROJ.</b>
	<b>11-12</b>	<b>12-13</b>	<b>10-11</b>	<b>11-12</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>
<b>Personnel Detail</b>								
<i>N/A</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>DUI Tech Expenses</i>			\$ 156	\$ 4,400	\$ 7,000	\$ 10,500	\$ 4,000	\$ 4,000
<i>Drug Enforcement Expenses</i>			0	2,200	500	3,000	1,500	1,500
<i>Impound Admin. Fees</i>								
<i>Legal Expenses</i>			8,139	11,000	6,000	8,000	8,000	8,000
<i>Professional Fees</i>			0	0	6,000	250	250	250
<i>Software</i>			0	5,500	5,500	3,000	3,000	3,000
<i>Operating Supplies</i>			579	1,200	500	1,000	1,000	1,000
<i>Miscellaneous Equipment</i>			10,004	10,000	19,000	3,600	10,000	10,000
<i>Police Vehicle Fund</i>			0	7,000	0	1,500	5,000	5,000
<i>Fundraiser Expenses</i>			0	500	500	500	500	500
<i>DARE Expenses</i>			2,959	4,000	3,500	2,000	2,500	2,500
<b>TOTAL OPERATIONS</b>			\$ 21,837	\$ 45,800	\$ 48,500	\$ 33,350	\$ 35,750	\$ 35,750
<b>Capital Detail</b>								
<i>Purchase - Equipment (Vehicle Seizure)</i>			\$ 0	\$ 15,000	\$ 19,000	\$ 1,200	\$ 15,000	\$ 15,000
<i>Purchase - Equipment (DUI Tech Fund)</i>			0	0	0	0	0	0
<i>Purchase - Engineering</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 15,000	\$ 19,000	\$ 1,200	\$ 15,000	\$ 15,000
<b>Debt Service Detail</b>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>MERF (from Police Vehicle Fund)</i>			\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0
<i>Storm Water Management (from Impound Admin.)</i>			0	0	0	50,000	0	0
<i>Police Sta. Reno. Cap. Proj. Fund</i>			50,000	0	0	0	0	0
<i>MERF (from Impound Admin.)</i>			0	0	0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 50,000	\$ 0	\$ 0	\$ 60,000	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 71,837	\$ 60,800	\$ 67,500	\$ 94,550	\$ 50,750	\$ 50,750

## TAX INCREMENT FINANCING DISTRICT NO. 1 FUND (WASHINGTON ROAD)

### Core Service, Purpose or Function

The Washington Road Tax Increment Financing District expired in 2010. The district was originally established in 1986 to foster the growth and redevelopment of the commercial area located north of Washington Road in the general vicinity of Cummings Lane, Mount Vernon Road and Constitution Avenue.

### Source of Funds

No income is projected in the future as the district has expired.

### Budgeted Expenditures

No expenditures are planned as the district has expired.

### TF# 1 FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Reg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Tax</i>								
<i>Property</i>	\$ 252,063	\$ 196,370	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	5,888	1,345	2,148	0	0	0	0	0
<i>Miscellaneous Inc.</i>	0	0	347	0	0	0	0	0
<i>Grant Proceeds</i>	0	0	0	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 257,951</b>	<b>\$ 197,715</b>	<b>\$ 2,495</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>T/F From:</b>								
<i>GF Unrestricted</i>	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 257,951</b>	<b>\$ 197,715</b>	<b>\$ 2,495</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 12,342	\$ 8,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	187	21,700	107,241	0	0	0	0	0
<i>Capital</i>	168,355	474,265	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	112,846	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 180,884</b>	<b>\$ 504,304</b>	<b>\$ 220,087</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 77,067</b>	<b>\$ (306,589)</b>	<b>\$ (217,592)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR TIF #1 FUND**

	<b>FTE YEARS</b>	<b>FTE YEARS</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. ACT.</b>	<b>BUDGET</b>	<b>FROI</b>	<b>FROI</b>
	<b>11-12</b>	<b>12-13</b>	<b>10-11</b>	<b>11-12</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>
<b>Personnel Detail</b>								
<i>City Administrator</i>	0	0.00						
<i>P &amp; D Director</i>	0.00	0.00						
<i>Regular Salaries</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Unused Sick Leave</i>			0	0	0	0	0	0
<i>Group Insurance</i>			0	0	0	0	0	0
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			0	0	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
<i>Engineering Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Legal Expenses</i>			0	0	0	0	0	0
<i>Professional Fees</i>			0	0	0	0	0	0
<i>Communications</i>			0	0	0	0	0	0
<i>Membership Dues</i>			0	0	0	0	0	0
<i>Training</i>			0	0	0	0	0	0
<i>Loan Interest Subsidies</i>			0	0	0	0	0	0
<i>TIF Incentives</i>			0	0	0	0	0	0
<i>Distribution of Surplus</i>			107,241	0	0	0	0	0
<i>Miscellaneous Expenses</i>			0	0	0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 107,241	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<b>Purchases:</b>								
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Equipment</i>			0	0	0	0	0	0
<i>Improvements Construction</i>			0	0	0	0	0	0
<i>System Construction</i>			0	0	0	0	0	0
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<i>System Consultation</i>			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
<i>Water Connection Fee Acct.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>General Fund</i>			\$ 112,846	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 112,846	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 220,087	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



## **TAX INCREMENT FINANCING DISTRICT NO. 2 FUND (DOWNTOWN)**

### **Core Service, Purpose or Function**

The Downtown Tax Increment Financing District was established in 1986 to foster the growth and redevelopment of the Downtown area. State legislation was enacted in 2009 approving the extension of the city's Downtown TIF District until 2021.

### **Current Year (FY11-12) Projection**

FY11-12 revenues are projected to be over budget by about \$5,000. Total estimated expenditures are expected to be significantly under budget primarily because of deferred capital spending and fewer redevelopment projects than originally anticipated.

### **Source of Funds**

This fund's primary source of revenue is derived from the annual incremental increase in property taxes paid on real estate located in the district.

### **Budgeted Expenditures**

The use and expenditure of TIF funds is restricted by state statute, the city's enabling ordinance and its redevelopment plan. Planned expenditures for the coming year are summarized below.

**Personnel.** The city charges a small portion of the City Administrator's and Planning and Development Director's salary and benefits against the TIF Fund to cover time spent on program administration.

**Operations.** Various operating expenses are incurred in the conduct of business related to the Downtown TIF. The majority of these funds (\$91,000) are allocated for existing and anticipated private building renovation and improvement projects. In general, the city will reimburse up to 20% of the eligible cost of private redevelopment projects. There are currently five (5) outstanding redevelopment contracts. Available, uncommitted funding for new private redevelopment projects totals \$50,000.

**Capital.** Capital funding is earmarked for the following general needs in the Downtown TIF area: parking lot(s) acquisition and development, repairs to the downtown square masonry walls, mill/resurfacing of the southeast square alley, and other general improvements. (See Capital Improvement Program).

**TF#2 FUND**  
**REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FY01</i> <i>13-14</i>	<i>FY01</i> <i>14-15</i>
<b>Reg. Cash Balance</b>				\$ 891,555	\$ 930,103	\$ 974,020	\$ 692,720	\$ 285,172
<b>REVENUES:</b>								
<i>Tax</i>								
<i>Property Tax Incr.</i>	\$ 154,821	\$ 164,422	\$ 178,577	\$ 184,000	\$ 188,800	\$ 195,000	\$ 200,000	\$ 206,000
<i>Interest</i>	8,567	3,294	11,207	8,000	8,100	7,000	4,000	4,000
<i>Misc. Revenue</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 163,388</b>	<b>\$ 167,716</b>	<b>\$ 189,784</b>	<b>\$ 192,000</b>	<b>\$ 196,900</b>	<b>\$ 202,000</b>	<b>\$ 204,000</b>	<b>\$ 210,000</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 12,343	\$ 12,640	\$ 14,255	\$ 14,000	\$ 13,400	\$ 16,900	\$ 18,148	\$ 19,506
<i>Operations</i>	78,556	67,847	34,418	88,945	40,073	100,400	100,400	100,400
<i>Capital</i>	19,140	2,724	1,725	709,000	99,510	366,000	483,000	123,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 110,039</b>	<b>\$ 83,211</b>	<b>\$ 50,398</b>	<b>\$ 811,945</b>	<b>\$ 152,983</b>	<b>\$ 483,300</b>	<b>\$ 611,548</b>	<b>\$ 242,906</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 53,349</b>	<b>\$ 84,505</b>	<b>\$ 139,386</b>	<b>\$ (619,945)</b>	<b>\$ 43,917</b>	<b>\$ (281,300)</b>	<b>\$ (407,548)</b>	<b>\$ (32,906)</b>

**SUPPORTING DETAIL FOR TIF #2 ACCOUNT**

	<b>FTE YEARS</b> <b>11-12</b>	<b>FTE YEARS</b> <b>12-13</b>	<b>ACTUAL</b> <b>10-11</b>	<b>BUDGET</b> <b>11-12</b>	<b>EST. ACT.</b> <b>11-12</b>	<b>BUDGET</b> <b>12-13</b>	<b>PROJ.</b> <b>13-14</b>	<b>PROJ.</b> <b>14-15</b>
<b>Personnel Detail</b>								
<i>City Administrator</i>	0.05	0.05						
<i>P &amp; D Director</i>	0.10	0.10						
<i>Regular Salaries</i>			\$ 12,977	\$ 12,000	\$ 12,000	\$ 13,500	\$ 14,276	\$ 15,097
<i>Unused Sick Time</i>			70	200	100	200	\$ 212	\$ 224
<i>Group Insurance</i>			993	1,500	1,000	2,900	3,335	3,835
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			215	300	300	300	325	350
<b>TOTAL FTE YEARS</b>	<b>0.15</b>	<b>0.15</b>						
<b>TOTAL PERSONNEL</b>			\$ 14,255	\$ 14,000	\$ 13,400	\$ 16,900	\$ 18,148	\$ 19,506
<b>Operations Detail</b>								
<i>Engineering Fees</i>			\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
<i>Legal Fees</i>			1,195	2,000	1,000	2,000	2,000	2,000
<i>Professional Fees</i>			0	3,000	0	3,000	3,000	3,000
<i>Membership Dues</i>			0	400	375	400	400	400
<i>Loan Interest Subsidies</i>			0	1,000	0	1,000	1,000	1,000
<i>Building Renovation Fund - Committed</i>			28,196	28,545	28,545	40,000	40,000	40,000
<i>Building Renovation Fund - Uncommitted</i>			0	50,000	5,000	50,000	50,000	50,000
<i>Misc. Equipment</i>			2,135	1,500	1,500	1,500	1,500	1,500
<i>Miscellaneous Expense</i>			2,892	2,000	3,653	2,000	2,000	2,000
<b>TOTAL OPERATIONS</b>			\$ 34,418	\$ 88,945	\$ 40,073	\$ 100,400	\$ 100,400	\$ 100,400
<b>Capital Detail</b>								
<b>Purchase:</b>								
<i>Building/Land</i>			\$ 0	\$ 40,000	\$ 0	\$ 40,000	\$ 0	\$ 0
<i>Improvements</i>			1,725	630,000	99,438	287,000	470,000	123,000
<i>Demolition/Remediation</i>			0	0	0	0	0	0
<i>Improvements Engineering</i>			0	36,000	72	36,000	20,000	0
<i>Improvements Legal</i>			0	3,000	0	3,000	3,000	0
<b>TOTAL CAPITAL</b>			\$ 1,725	\$ 709,000	\$ 99,510	\$ 366,000	\$ 493,000	\$ 123,000
<b>Debt Service Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 50,398	\$ 811,945	\$ 152,983	\$ 483,300	\$ 611,548	\$ 242,906

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## SOUTH CUMMINGS ROAD IMPROVEMENT DEBT SERVICE FUND

### Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of South Cummings Lane. Financial transactions related to the retirement of this indebtedness are recorded in this fund.

### Current Year (FY11-12) Projection

Revenues and expenditures are consistent with the budget.

### Source of Funds

Funds are transferred annually from the General Corporate Fund--Streets Account in an amount sufficient to cover the annual debt service obligations.

### Budgeted Expenditures

The only expense charged to this fund involves the payment of principal and interest on the bonds which will be retired in FY17-18.

### ***S. CUMMINGS RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY***

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
<b>Reg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0
<i>Transfers From:</i>								
<i>GC - Streets</i>	87,004	84,162	81,320	78,477	78,477	75,635	72,792	69,950
<b>TOTAL</b>	\$ 87,004	\$ 84,162	\$ 81,320	\$ 78,477	\$ 78,477	\$ 75,635	\$ 72,792	\$ 69,950
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	87,004	84,162	81,320	78,477	78,477	75,635	72,792	69,950
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	\$ 87,004	\$ 84,162	\$ 81,320	\$ 78,477	\$ 78,477	\$ 75,635	\$ 72,792	\$ 69,950
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR S. CUMMINGS RD. IMPROVEMENT DEBT SERVICE FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ</i> <i>13-14</i>	<i>PROJ</i> <i>14-15</i>
<b>Personnel Detail</b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
Eld./Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
System Construction			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
Principal			\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840
Interest			21,480	18,637	18,637	15,795	12,952	10,110
TOTAL DEBT SERVICE			\$ 81,320	\$ 78,477	\$ 78,477	\$ 75,635	\$ 72,792	\$ 69,950
<b>Inter-Fund Transfer Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 81,320	\$ 78,477	\$ 78,477	\$ 75,635	\$ 72,792	\$ 69,950

## CRUGER ROAD IMPROVEMENT DEBT SERVICE FUND

### Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of Cruger Road between Cummings and Nofsinger. Financial transactions related to the retirement of this indebtedness are recorded in this fund.

### Current Year (FY11-12) Projection

Projected revenues and expenditures are consistent with the budget.

### Source of Funds

Funds are transferred annually from the General Corporate Fund--Streets Account in an amount sufficient to cover the annual debt service obligations.

### Budgeted Expenditures

The only expenditure is for annual debt service on the 2002 bonds which will be retired in December 2017.

### **CRUGER RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From:								
GC - Streets	84,266	83,208	81,556	80,374	80,374	78,598	77,293	75,914
<b>TOTAL</b>	<b>\$ 84,266</b>	<b>\$ 83,208</b>	<b>\$ 81,556</b>	<b>\$ 80,374</b>	<b>\$ 80,374</b>	<b>\$ 78,598</b>	<b>\$ 77,293</b>	<b>\$ 75,914</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	84,266	83,208	81,556	80,374	80,374	78,598	77,293	75,914
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 84,266</b>	<b>\$ 83,208</b>	<b>\$ 81,556</b>	<b>\$ 80,374</b>	<b>\$ 80,374</b>	<b>\$ 78,598</b>	<b>\$ 77,293</b>	<b>\$ 75,914</b>
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR CRUGER RD. IMPROVEMENT DEBT SERVICE FUND**

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FRQ1</i> 13-14	<i>FRQ1</i> 14-15
<b>Personnel Detail</b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
Eld./Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
System Construction			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>								
Principal			\$ 57,720	\$ 59,280	\$ 59,280	\$ 60,320	\$ 61,880	\$ 63,440
Interest			23,836	21,094	21,094	18,278	15,413	12,474
TOTAL DEBT SERVICE			\$ 81,556	\$ 80,374	\$ 80,374	\$ 78,598	\$ 77,293	\$ 75,914
<b>Inter-Fund Transfer Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 81,556	\$ 80,374	\$ 80,374	\$ 78,598	\$ 77,293	\$ 75,914



## KERN ROAD DEBT SERVICE FUND

### Core Service, Purpose or Function

Bonds were sold in 1998 to pay for the reconstruction of Kern Road between Wilmor and Hillcrest. These bonds were fully retired in FY08-09 and no subsequent transactions are required.

### KERN RD. DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Beg. Cash Balance			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From:								
GC Streets								
Alt. Rev. Bond	140,731	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 140,731</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	140,731	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 140,731</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## WACC DEBT SERVICE FUND

### Core Service, Purpose or Function

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of bonds for the Washington Area Community Center project.

### Current Year (FY11-12) Projection

Total projected FY11-12 revenue and expenditures are consistent with the budget.

### Source of Funds

Funds to repay this debt service obligation come from the following: 1) interest earned on cash balances being held for debt service purposes, 2) annual payments from WACC, and 3) proceeds from the city's home rule sales tax as necessary to service the annual debt requirement.

### Budgeted Expenditures

The only expense charged to this fund involves the payment of principal and interest on the outstanding bonds.

### WACC DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance			\$ 633,355	\$ 647,466	\$ 639,166	\$ 643,273	\$ 646,380	\$ 653,687
<b>REVENUES:</b>								
Interest	\$ 4,570	\$ 2,441	\$ 5,705	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
WACC Payment	0	0	50,000	50,000	50,000	50,000	50,000	50,000
Transfers From:								
GC Fund	380,000	382,000	341,300	340,500	340,500	339,000	342,000	338,500
WACC Cap. Proj.	18	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 384,588</b>	<b>\$ 384,441</b>	<b>\$ 397,005</b>	<b>\$ 395,500</b>	<b>\$ 395,500</b>	<b>\$ 394,000</b>	<b>\$ 397,000</b>	<b>\$ 393,500</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	269,669	390,294	391,194	391,393	391,393	390,893	389,693	387,793
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 269,669</b>	<b>\$ 390,294</b>	<b>\$ 391,194</b>	<b>\$ 391,393</b>	<b>\$ 391,393</b>	<b>\$ 390,893</b>	<b>\$ 389,693</b>	<b>\$ 387,793</b>
Revenue Over (Under)								
Expenditures	\$ 114,919	\$ (5,853)	\$ 5,811	\$ 4,107	\$ 4,107	\$ 3,107	\$ 7,307	\$ 5,707

**SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND**

	<del>FTE YEARS</del> 11-12	<del>FTE YEARS</del> 12-13	<del>ACTUAL</del> 10-11	<del>BUDGET</del> 11-12	<del>EST. ACT.</del> 11-12	<b>BUDGET</b> 12-13	<b>PROJ.</b> 13-14	<b>PROJ.</b> 14-15
<b><u>Personnel Detail</u></b>								
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
Misc			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<b><u>Purchase:</u></b>								
Bld/Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
System Construction			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<b><u>Com. Dev. Bonds</u></b>								
Principal			\$ 135,000	\$ 145,000	\$ 145,000	\$ 155,000	\$ 165,000	\$ 175,000
Interest			256,194	246,393	246,393	235,893	224,693	212,793
TOTAL DEBT SERVICE			\$ 391,194	\$ 391,393	\$ 391,393	\$ 390,893	\$ 389,693	\$ 387,793
<b><u>Inter-Fund Transfer Detail</u></b>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 391,194	\$ 391,393	\$ 391,393	\$ 390,893	\$ 389,693	\$ 387,793

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## MALLARD CROSSING SPECIAL SERVICES AREA FUND

### Core Service, Purpose or Function

In 2005, the City established a Special Services Area and issued bonds to finance a portion of the public improvements included in the Mallard Crossing Subdivision. This project was in furtherance of the city's objective to stimulate commercial development along the Cummings/Cruger corridor.

### Current Year (FY11-12) Projection

FY11-12 revenues are projected to be under budget due to assessment payment delinquencies. A transfer from the General Fund is anticipated to meet pending debt service payments. This transfer will be repaid when delinquencies are paid. Expenditures are consistent with the budget.

### Source of Funds

A special services area property tax has been levied against all real estate located within the special services area sufficient to pay the debt service and administrative costs of the associated bonds. A small amount of interest income will be generated as well.

### Budgeted Expenditures

The city makes annual debt service payments on these bonds. The bonds are limited obligations of the city, payable from the collection of special service area taxes. The bonds will be retired in December 2019 and the special assessment will terminate as well.

### MALLARD CROSSING SPECIAL SERVICES AREA REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 812	\$ 727	\$ 744	\$ 1,061	\$ 1,331
<b>REVENUES:</b>								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prop. Tax Assessmt.	46,550	44,076	38,442	48,675	45,372	48,132	48,517	47,830
Interest	296	137	57	100	80	100	100	100
Transfers From: GC Streets	0	0	930	0	3,000	0	0	0
<b>TOTAL</b>	<b>\$ 46,846</b>	<b>\$ 44,213</b>	<b>\$ 39,429</b>	<b>\$ 48,775</b>	<b>\$ 48,452</b>	<b>\$ 48,232</b>	<b>\$ 48,617</b>	<b>\$ 47,930</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	47,520	48,237	47,860	48,435	48,435	47,915	48,348	47,685
Inter-Fund Transfers	1,000	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 48,520</b>	<b>\$ 48,237</b>	<b>\$ 47,860</b>	<b>\$ 48,435</b>	<b>\$ 48,435</b>	<b>\$ 47,915</b>	<b>\$ 48,348</b>	<b>\$ 47,685</b>
Revenue Over (Under)								
Expenditures	\$ (1,674)	\$ (4,024)	\$ (8,431)	\$ 340	\$ 17	\$ 317	\$ 270	\$ 245

<b>MALLARD CROSSING SPECIAL SERVICES AREA</b>								
	<b>FTE YEARS</b> <b>11-12</b>	<b>FTE YEARS</b> <b>12-13</b>	<b>ACTUAL</b> <b>10-11</b>	<b>BUDGET</b> <b>11-12</b>	<b>EST. ACT.</b> <b>11-12</b>	<b>BUDGET</b> <b>12-13</b>	<b>PROJ.</b> <b>13-14</b>	<b>PROJ.</b> <b>14-15</b>
<b><u>Personnel Detail</u></b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	<b>0.00</b>	<b>0.00</b>						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<b><u>Purchase:</u></b>								
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Engineering-Streets			0	0	0	0	0	0
System Legal-Streets			0	0	0	0	0	0
System Construction-Streets			0	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
SSA Bond Principal			\$ 30,000	\$ 32,000	\$ 32,000	\$ 33,000	\$ 35,000	\$ 36,000
SSA Bond Interest			17,860	16,435	16,435	14,915	13,348	11,665
<b>TOTAL DEBT SERVICE</b>			\$ 47,860	\$ 48,435	\$ 48,435	\$ 47,915	\$ 48,348	\$ 47,665
<b><u>Inter-Fund Transfer Detail</u></b>								
Gen. Fund - Streets			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 47,860	\$ 48,435	\$ 48,435	\$ 47,915	\$ 48,348	\$ 47,665

## CRUGER ROAD IMPROVEMENT CAPITAL PROJECT FUND

### Core Service, Purpose or Function

The city embarked on a major reconstruction of Cruger Road between Cummings and Main many years ago. The last of three phases was completed in 2007. No further transactions in this fund are required.

### CRUGER ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	0	0	0	0	0	0	0	0
STU Grant	0	0	0	0	0	0	0	0
Bond Proceeds	0	0	0	0	0	0	0	0
Transfers From:								
GC-Streets	189,600	0	0	0	0	0	0	0
MFT	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 189,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	2,257	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,257</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)								
Expenditures	\$ 187,343	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

### Core Service, Purpose or Function

The city has been planning to reconstruct Dallas Road between Newcastle and Cruger in two phases. The first phase is between Newcastle and the bridge and the second phase is between the bridge and Cruger. Revenues and expenses associated with this project are recorded in this fund.

### Current Year (FY11-12) Projection

Funding for the Phase I improvement was included in the FY11-12 budget. The project came in substantially under budget (\$134,000) and the corresponding PPUATS grant and Telecom transfers were reduced accordingly.

### Source of Funds

No PPUATS grant funding is anticipated for the Phase II project at this time.

### Budgeted Expenditures

No expenditures for the Phase II project are currently anticipated in any of the next three fiscal years.

#### **DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ 13-14	PROJ 14-15
Bag. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
PPUATS Grant	\$ 0	\$ 0	\$ 0	\$ 581,986	\$ 507,500	\$ 0	\$ 0	\$ 0
DCED Grant	0	0	0	100,000	100,000	0	0	0
Interest	0	0	0	0	0	0	0	0
Transfers From:								
Telecom Tax	0	0	37,987	243,414	183,852	0	0	0
GF-Streets	36,506	15,423	1,715	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 36,506</b>	<b>\$ 15,423</b>	<b>\$ 39,702</b>	<b>\$ 925,380</b>	<b>\$ 791,352</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	37,196	18,754	36,980	925,380	791,352	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 37,196</b>	<b>\$ 18,754</b>	<b>\$ 36,980</b>	<b>\$ 925,380</b>	<b>\$ 791,352</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)								
Expenditures	\$ (690)	\$ (3,331)	\$ 2,722	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



**SUPPORTING DETAIL FOR DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FROI</i> <i>13-14</i>	<i>FROI</i> <i>14-15</i>
<b><u>Personnel Detail</u></b>								
<i>NA</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00						
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>								
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 9,327	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			22,985	94,000	66,352	0	0	0
<i>System Construction</i>			0	831,380	725,000	0	0	0
<i>System Legal</i>			4,668	0	0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 36,980	\$ 925,380	\$ 791,352	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 36,980	\$ 925,380	\$ 791,352	\$ 0	\$ 0	\$ 0

## MULLER ROAD IMPROVEMENT CAPITAL PROJECT FUND

### Core Service, Purpose or Function

The city completed the reconstruction of Muller Road in 2008. While this work was performed under an IDOT contract, all grant revenues and expenses were reflected in this account as the finished asset is owned by the city. There are no further financial transactions associated with this project.

### **MULLER ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b>Beg. Cash Balance</b>				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
<i>Grant Proceeds</i>	\$ 224,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	0	0		0	0	0	0	0
<i>Transfers From:</i>								
<i>GC-Telecom. Tax</i>	445,576	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 669,576</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	669,118	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 669,118</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>								
<b>Expenditures</b>	<b>\$ 458</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## POLICE STATION RENOVATION CAPITAL PROJECT FUND

### Core Service, Purpose or Function

The city relocated its general administrative operations to its new City Hall in early 2010 making the first floor of the former City Hall available for use by the Washington Police Department. In order to make the newly available space suitable for Police Department use, substantial building renovations have been completed in recent months.

### Current Year (FY11-12) Projection

Projected FY11-12 expenses are less than budget.

### Source of Funds

A transfer from the General Corporate Fund is proposed in the coming year to finalize funding for the project.

### Budgeted Expenditures

Funds have been budgeted to finalize the project in the coming year: landscaping (\$5,000) and parking lot paving (\$85,000).

### **POLICE STATION RENOVATION CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ (17,054)	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Grant Proceeds	0	0	0	30,000	0	0	0	0
Transfers From:								
Gen. Fund	0	0	26,266	1,543,250	1,549,254	90,000	0	0
Pol. Spec. Proj.	0	0	50,000	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 76,266</b>	<b>\$ 1,573,250</b>	<b>\$ 1,549,254</b>	<b>\$ 90,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	93,320	1,573,250	1,532,200	90,000	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 93,320</b>	<b>\$ 1,573,250</b>	<b>\$ 1,532,200</b>	<b>\$ 90,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>								
Expenditures	\$ 0	\$ 0	\$ (17,054)	\$ 0	\$ 17,054	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL POLICE STATION RENOVATION CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b>Personnel Detail</b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
Misc			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
Equipment			\$ 0	\$ 74,000	\$ 52,930	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	85,000	47,965	90,000	0	0
Construction			2,037	1,365,000	1,420,112	0	0	0
System Engineering			91,263	49,250	11,193	0	0	0
TOTAL CAPITAL			\$ 93,320	\$ 1,573,250	\$ 1,532,200	\$ 90,000	\$ 0	\$ 0
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
NA			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
			\$ 93,320	\$ 1,573,250	\$ 1,532,200	\$ 90,000	\$ 0	\$ 0

## BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND

### Core Service, Purpose or Function

For several years, the city has sought funding to improve pedestrian safety in and around Beverly Manor School. The key objective was to provide sidewalks along School Street which would provide a direct and safe pedestrian route to the sidewalks planned to be constructed along Illinois Route 8.

### Current Year (FY11-12) Projection

There were no activities in this fund during FY11-12.

### Source of Funds

The city has received a dedicated Safe Routes Grant from the Illinois Department of Transportation to fully fund this project.

### Budgeted Expenditures

Funds have been budgeted for the following grant approved expenditures: construction of public sidewalk connecting Beverly Manor School to Illinois Route 8 sidewalk, purchase of speed trailer and educational program for school children.

### BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Grant Proceeds	0	0	0	0	0	206,322	0	0
Transfers From: Gen. Fund	0	0	0	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 206,322	\$ 0	\$ 0
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	2,300	0	0
Capital	0	0	0	0	0	204,022	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 206,322	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b>Personnel Detail</b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
Misc			\$ 0	\$ 0	\$ 0	\$ 2,300	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 2,300	\$ 0	\$ 0
<b>Capital Detail</b>								
<i>Purchase:</i>								
Equipment			\$ 0	\$ 0	\$ 0	\$ 10,270	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0	0	0
Construction			0	0	0	161,460	0	0
System Engineering			0	0	0	32,292	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 204,022	\$ 0	\$ 0
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
NA			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
			\$ 0	\$ 0	\$ 0	\$ 206,322	\$ 0	\$ 0

## NORTH CUMMINGS RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND

### Core Service, Purpose or Function

The city endeavors, in conjunction with the Washington Park District, to expand the district's recreation trail system. This is typically done in conjunction with roadway improvements, subdivision developments or grant opportunities.

### Current Year (FY11-12) Projection

Engineering design and right-of-way acquisition for the North Cummings Recreation Trail Extension has occurred in FY11-12.

### Source of Funds

The city has received a dedicated Enhancement Grant from the Illinois Department of Transportation to fund this project. In addition, the city must provide the required local match.

### Budgeted Expenditures

Funds have been budgeted for the construction of the recreation trail extension in FY12-13.

### **NORTH CUMMINGS RECREATION TRAIL EXTENSION PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>								
Grant Proceeds	0	0	0	0	0	133,210	0	0
Transfers From: Telecom Fund	0	0	0	0	15,550	117,790	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,550</b>	<b>\$ 251,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	15,550	251,000	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,550</b>	<b>\$ 251,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL NORTH CUMMINGS RECREATION TRAIL EXTENSION PROJECT FUND**

	<i>FTE YEARS</i> <i>11-12</i>	<i>FTE YEARS</i> <i>12-13</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>	<i>PROJ.</i> <i>14-15</i>
<b>Personnel Detail</b>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>								
Misc			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>								
Purchase:								
Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	2,550	0	0	0
Construction			0	0	0	221,000	0	0
System Engineering			0	0	13,000	30,000	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 15,550	\$ 251,000	\$ 0	\$ 0
<b>Debt Service Detail</b>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>								
NA			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
			\$ 0	\$ 0	\$ 15,550	\$ 251,000	\$ 0	\$ 0



## **MULTI-YEAR CAPITAL IMPROVEMENT PROGRAM**

### **Objective**

The objective of the Multi-Year Capital Improvement Program (CIP) is to provide short and long range financial planning for the acquisition and/or construction of new or replacement of existing City-owned assets. The establishment of a multi-year CIP is a valuable tool in assisting the City in its efforts to:

- Exercise its land use powers;
- Determine the character and location of needed public improvements;
- Effectively plan for the city's long term capital funding needs and requirements, and
- Provide for the efficient and responsible financing of these improvements.

### **Guidelines**

1. The time period for the CIP is five years: FY12-13 through FY16-17.
2. The CIP is designed to account for expenditures for the acquisition of assets which are characterized by a long-term life-expectancy, such as major machinery, buildings or property, street improvements, water or sewer system improvements and replacements to the motor equipment fleet.
3. Items in the CIP are limited to those with a life expectancy of greater than one (1) year.
4. All replacements to motor equipment are purchased through the Motor Equipment Replacement Fund (MERF).
5. The CIP includes only those projects that 1) can be realistically funded during the five year period or 2) are deemed absolutely essential even if funding is not presently available.

**CAPITAL IMPROVEMENT PROGRAM  
ALL FUNDS SUMMARY**

<b>Fund</b>	<b>Projected FY12-13</b>	<b>Projected FY13-14</b>	<b>Projected FY14-15</b>	<b>Projected FY15-16</b>	<b>Projected FY16-17</b>	<b>Total</b>
General Fund	\$ 405,630	\$ 344,000	\$ 299,000	\$ 29,000	\$ 29,000	\$ 1,106,630
Water Fund	463,000	172,000	137,000	47,000	47,000	866,000
Water Sub. Dev. Fee Fund	192,000	25,000	25,000	25,000	25,000	292,000
MERF	307,800	448,045	142,791	54,272	233,097	1,186,005
Sewer Fund	300,800	230,000	230,000	0	0	760,800
Sewer Sub. Dev. Fee Fund	30,000	30,000	30,000	30,000	30,000	150,000
STP No. 2 Ph. IIA Const. Acct	3,760,000	0	0	0	0	3,760,000
Cemetery Account	30,000	1,000	1,000	1,000	1,000	34,000
Police Dept. Spec. Proj.	1,200	15,000	15,000	15,000	15,000	61,200
Motor Fuel Tax Account	400,000	400,000	400,000	380,000	380,000	1,960,000
Storm Water Management Acct.	453,000	229,000	0	0	0	682,000
TIF Fund 2	366,000	493,000	123,000	100,000	100,000	1,182,000
Police Sta. Reno. Cap. Proj.	90,000	0	0	0	0	90,000
N. Cummings Rec Trail Exten.	251,000	0	0	0	0	251,000
Beverly Manor Safe Routes	204,022	0	0	0	0	204,022
<b>TOTAL</b>	<b>\$ 7,254,452</b>	<b>\$ 2,387,045</b>	<b>\$ 1,402,791</b>	<b>\$ 681,272</b>	<b>\$ 860,097</b>	<b>\$ 12,585,657</b>

**CAPITAL IMPROVEMENT PROGRAM  
GENERAL FUND SUMMARY**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
Legislative/Admin.							
Computer Equipment	General Fund	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 29,000
Audio/Video Equipment Conf. Room	General Fund	12,000	0	0	0	0	12,000
Misc. Equipment	General Fund	5,000	0	0	0	0	5,000
City Hall							
Repave Parking Lot	General Fund	15,000	0	0	0	0	15,000
Street							
Dallas Road Red Foot Bridge/Sdwlk							
Construction	General Fund	142,000	0	0	0	0	142,000
Construction Engineering	General Fund	2,000	0	0	0	0	2,000
N Cummings Pavement Repair	General Fund	158,000	0	0	0	0	158,000
Radio Equip. (Narrow Banding)	General Fund	4,500	0	0	0	0	4,500
Equipment (Misc.)	General Fund	0	1,000	1,000	1,000	1,000	4,000
Building Improvements	General Fund	13,000	0	0	0	0	13,000
Undesignated Mill/Overlay	General Fund	0	315,000	270,000	0	0	585,000
Police							
Computer Equipment	General Fund	6,980	0	0	0	0	6,980
Other Equipment (Radar)	General Fund	4,200	0	0	0	0	4,200
Radio Equip. (Narrow Banding)	General Fund	9,000	0	0	0	0	9,000
Undesignated Capital	General Fund	0	20,000	20,000	20,000	20,000	80,000
Tourism and Economic Development	General Fund	0	0	0	0	0	0
Planning/Zoning (Computer Equip.)	General Fund	1,500	2,000	2,000	2,000	2,000	9,500
Fire/Rescue	General Fund	0	0	0	0	0	0
Telecommunications Tax							
Freedom Pkwy. Ext. (Right-of-way)							
Right-of-Way/Easements	Telecom Tax	25,000	0	0	0	0	25,000
Legal	Telecom Tax	2,500	0	0	0	0	2,500
<b>TOTAL</b>		<b>\$ 405,630</b>	<b>\$ 344,000</b>	<b>\$ 299,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 1,106,630</b>

**CAPITAL IMPROVEMENT PROGRAM  
PROPRIETARY FUNDS SUMMARY**

Description	Source of Funds	WATER FUND					Total
		Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	
Water Meters	Water O&M (50% T/F from Sewer)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Radio Equipment (Narrowbanding)	Water O&M	4,500	0	0	0	0	4,500
Air Pack Bottles (4)	Water O&M	5,000	0	0	0	0	5,000
Well No. 7 Rehabilitation	Water O&M	90,000	0	0	0	0	90,000
Well No. 8 Rehabilitation	Water O&M	0	0	90,000	0	0	90,000
Bus. Rte 24 water main interconnect							
Engineering	Water O&M	4,000	0	0	0	0	4,000
Construction	Water O&M	50,000	0	0	0	0	50,000
Fire Hydrant Replacement Program	Water O&M	12,000	12,000	12,000	12,000	12,000	60,000
Eldridge Water Main Replacement							
Engineering	Water O&M	2,500	0	0	0	0	2,500
Construction	Water O&M	250,000	0	0	0	0	250,000
Water Main Replacement Program	Water O&M	0	125,000	0	0	0	125,000
911 Drive Pavement Repairs	Water O&M	10,000	0	0	0	0	10,000
Undesignated	Water O&M	5,000	5,000	5,000	5,000	5,000	25,000
<b>TOTAL</b>		<b>\$ 463,000</b>	<b>\$ 172,000</b>	<b>\$ 137,000</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 866,000</b>

**WATER SUBDIVISION DEVELOPMENT FEE**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
Devonshire Upgrade Reimb.	Sub. Dev. Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cruger Road Water Main Extension							
Construction	Sub. Dev. Fees	165,000	0	0	0	0	165,000
Construction Engineering	Sub. Dev. Fees	2,000	0	0	0	0	2,000
Undesignated (Dist. Syst. Imp.)							
Engineering	Sub. Dev. Fees	0	0	0	0	0	0
Construction	Sub. Dev. Fees	25,000	25,000	25,000	25,000	25,000	125,000
<b>TOTAL</b>		<b>\$ 192,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 292,000</b>

**MOTOR EQUIPMENT REPLACEMENT FUND (MERF)**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
Vehicle/Equipment Replacement	MERF	\$ 307,800	\$ 448,045	\$ 142,791	\$ 54,272	\$ 233,097	\$ 1,186,005
<b>TOTAL</b>		<b>\$ 307,800</b>	<b>\$ 448,045</b>	<b>\$ 142,791</b>	<b>\$ 54,272</b>	<b>\$ 233,097</b>	<b>\$ 1,186,005</b>

**MOTOR EQUIPMENT REPLACEMENT FUND  
INVENTORY AND REPLACEMENT SCHEDULE**

INVENTORY	UNIT ID/ VIN	DATE PURCH	ORIG COST	EXP YRS	PROJ. REPL. COST	FUND REPL	REPL YEAR	REPL 12-13	12-13 COST
<b>POLICE:</b>									
2011 Crown Victoria #152075	1	May-11	23,647	3	28,236	14-15			9,412
2011 Crown Victoria #152076	2	May-11	23,720	3	28,323	14-15			9,441
2010 Crown Victoria #130039	3	May-10	21,981	3	26,246	13-14			8,749
2010 Crown Victoria #130040	4	May-10	21,981	3	26,246	13-14			8,749
2010 Crown Victoria #130885	5	May-10	22,638	3	27,031	13-14			9,010
2011 Ford Expedition #33720	6	May-11	31,642	3	37,782	14-15			12,594
2009 Ford Explorer #A32417	7	May-09	25,109	3	29,981	13-14		fully funded	899
2009 Ford Explorer #A32416	8	May-09	25,109	3	29,981	13-14		fully funded	899
<b>ADMINISTRATION:</b>									
2000 Chevy Blazer (City Eng.)	LIN-29	Jul-05	10,383	10	13,954	15-16			1,147
2005 Chevy Malibu (City Admin.)		Jul-06	14,910	10	20,038	16-17			1,766
2008 Trail Blazer (Pub. Serv. Mgr)		May-08	21,386	10	28,741	18-19			2,746 (2)
PU for Building Inspector		Jul-11	13,802	10	18,549	21-22			1,855
<b>STREETS:</b>									
I-H Dump	LIN-9	Jul-06	77,284	15	120,406	21-22			6,083 (1)
I-H Dump	LIN-23	Feb-11	121,877	15	189,880	25-26			9,093 (1)
I-H Dump	LIN-11	Oct-04	73,052	15	98,176	19-20			4,965 (1)
I-H Dump	LIN-5	Dec-05	74,514	15	116,090	20-21			6,260 (1)
I-H Dump	LIN-2	Feb-03	66,672	15	144,909	17-18			10,712 (1)
I-H Dump	LIN-7	Feb-03	66,672	15	89,600	12-13	12-13	125,000	44,360 (1)
Additional Single Axle Dump				15			12-13	125,000	125,000 (1)
Ford F-250	LIN-29	Jan-07	16,000	10	21,503	16-17			2,509
Chevy Silverado	LIN-28	Aug-02	20,709	12	27,850	14-15			1,393
Dodge Ram 2500	LIN-25	Apr-01	17,500	12	25,000	12-13	12-13	29,000	6,083
Street Sweeper	LIN-12	Sep-11	219,995	10	295,655	21-22			29,565
JD410E Backhoe	LIN-13	May-00	64,950	12	95,481	13-14		fully funded	1,391 (4)
Ford Ranger XLT	LIN-4	Jul-11	11,715	12	16,703	23-24			1,392 (2)
Hydraulic Hammer	STREET	0	8,000	15	12,837	16-17		fully funded	286 (4)
Chipper	STREET	94	15,700	15	25,992	13-14		fully funded	780
John Deere F1445 Mower	STREET	Aug-04	14,015	7	17,237	13-14			1,611
John Deere F1445 Mower	STREET	May-05	14,015	7	17,237	13-14			1,353
Ex-Mark Riding Mower	STREET	May-05	7,839	5	9,361	13-14		fully funded	281
Air Compressor	STREET	78	6,130	20	19,534	13-14		fully funded	586 (4)
Roller	STREET	97	10,900	20	19,700	16-17			985
Planer	STREET	98	7,700	20	10,927	13-14		fully funded	328
<b>CEMETERY:</b>									
Cemetery Riding Mower Cub Cadet	CEM	Aug-04	6,399	7	7,641	13-14		fully funded	229
Cemetery Riding Mower JD F725	CEM	May-06	7,087	7	8,716	13-14			1,245
Cemetery Backhoe	CEM	May-03	30,000	12	40,318	15-16			2,419
Ford F-350 (1 Ton)	LIN-30	Jan-07	26,500	10	35,614	16-17			3,561

**MOTOR EQUIPMENT REPLACEMENT FUND  
INVENTORY AND REPLACEMENT SCHEDULE**

INVENTORY	UNIT ID	DATE PURCH	ORIG COST	EXP YRS	PROJ. REPL COST	FUND YEAR	REPL YEAR	REPL 12-13	12-13 COST
<b>WATER</b>									
Chovy C-4500	LIN-8	JUL-05	46,396	12	66,150	17-18			4,790
Dodge Ram 2500	LIN-27	JUL-02	15,295	12	20,600	14-15			1,030
Dodge Ram 2500	LIN-10	Mar-01	22,000	12	31,400	12-13	12-13	25,000	(3,783)
Hydra-Stop	WATER	88	23,590	20	35,752	13-14		fully funded	1,073
Ranger XLT Ford	LIN-21	JUL-11	13,987	12	19,942	23-24			1,662
Ford Escape	LIN-17	Oct-11	19,066	10	25,623	20-21			2,562 (2)
<b>SEWER</b>									
Skid Steer Loader	STP	95	25,000	20	37,816	13-14		fully funded	1,134
Ford F-250	LIN-16	Aug-97	16,500	12	22,866	13-14		fully funded	686
JD410G Backhoe	LIN-3	Oct-04	70,498	12	89,305	16-17			5,954 (4)
Jetter/Vactor	LIN-14	Sep-08	232,617	10	312,618	18-19			31,262 (3)
Trash Pump - Trailer mounted	SEWER	Jun-06	24,018	20	43,379	26-27			2,169
TV Truck/Camera System	LIN-24	Feb-11	110,340	10	148,288	20-21			14,829
Sewer Easement Machine w/ trailer	SEWER	01	23,486	15	34,100	16-17			2,273
<b>TOTAL</b>			<b>1,884,326</b>		<b>2,669,313</b>			<b>304,000</b>	<b>395,378</b>

- (1): COSTS SHARED 80% STREETS, 10% WATER, 10% SEWER  
(2): COSTS SHARED 33.3% EACH TO STREETS, WATER, SEWER  
(3): COSTS SHARED 12.5% STREETS, 12.5% WATER, 75% SEWER  
(4): COSTS SHARED 50% STREETS, 25% WATER, 25% SEWER

The projected replacement cost is equal to the original cost increased by 3% per year for the expected life of the asset.  
This schedule only includes motorized vehicles and equipment in excess of \$5,000. Items less than \$5,000 are included in the budget of the individual using fund or department.

**CAPITAL IMPROVEMENT PROGRAM  
PROPRIETARY FUNDS SUMMARY**

Description	Source of Funds	<b>SEWER FUND</b>					Total
		Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	
Water Meters (see Water Fund)	Sewer Fund	*** ANNUAL TRANSFER TO WATER ***					
Undesignated	Sewer Fund	\$ 0	\$ 200,000	\$ 200,000	\$ 0	\$ 0	\$ 400,000
Sanitary Sewer Imp. (Undesignated)							
Engineering	Sewer Fund	15,000	0	0	0	0	15,000
Construction	Sewer Fund	250,000	0	0	0	0	250,000
Sanitary Sewer Lining (Variable)	Sewer Fund	0	0	0	0	0	0
SCBA Air Packs	Sewer Fund	5,000	0	0	0	0	5,000
Lab drying oven	Sewer Fund	2,800	0	0	0	0	2,800
Push Camera for small dia. Lines	Sewer Fund	10,000	0	0	0	0	10,000
Rolling Meadows North LS pumps	Sewer Fund	10,000	0	0	0	0	10,000
STP No. 2 Office/Process Rm rehab	Sewer Fund	7,000	0	0	0	0	7,000
Minor/Misc.	Sewer Fund	1,000	30,000	30,000	0	0	61,000
<b>TOTAL</b>		<b>\$ 300,800</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 760,800</b>

**SEWER SUBDIVISION DEVELOPMENT FEE**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
Undesignated (Collection Sys. Imp.)	Sub. Dev. Fees	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
<b>TOTAL</b>		<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 150,000</b>

**STP No. 2 Phase II (A) CONSTRUCTION ACCOUNT**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
STP NO. 1 RENOVATION							
Construction	Bond Proceeds	\$ 3,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,500,000
Legal	Bond Proceeds	10,000	0	0	0	0	10,000
Design Engineering	Bond Proceeds	100,000	0	0	0	0	100,000
Construction Engineering	Bond Proceeds	150,000	0	0	0	0	150,000
<b>TOTAL</b>		<b>\$ 3,760,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,760,000</b>

**CAPITAL IMPROVEMENT PROGRAM  
TIF FUNDS SUMMARY**

<b>TIF 2 (Downtown) FUND</b>							
<b>Description</b>	<b>Source of Funds</b>	<b>Projected FY12-13</b>	<b>Projected FY13-14</b>	<b>Projected FY14-15</b>	<b>Projected FY15-16</b>	<b>Projected FY16-17</b>	<b>Total</b>
Parking Lot Development							
Legal	TIF 2	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000
Land Acquisition	TIF 2	40,000	0	0	0	0	40,000
Engineering	TIF 2	15,000	0	0	0	0	15,000
Construction/Development	TIF 2	150,000	0	0	0	0	150,000
Zinser Place Improvements							
Engineering	TIF 2	20,000	20,000	0	0	0	40,000
Legal	TIF 2	0	3,000	0	0	0	3,000
Construction	TIF 2	0	470,000	0	0	0	470,000
Southeast Alley: Mill/Overlay	TIF 2	20,000	0	0	0	0	20,000
Square Wall: Repairs	TIF 2	100,000	0	0	0	0	100,000
Other Improvements							
Decor. for light poles	TIF 2	3,000	0	0	0	0	3,000
Banners for new light poles	TIF 2	0	0	0	0	0	0
Square Furnishings	TIF 2	0	0	0	0	0	0
Landscaping, general	TIF 2	4,000	0	0	0	0	4,000
Misc. Sidewalk/Street Improve.	TIF 2	10,000	0	0	0	0	10,000
Misc. Engineering Services	TIF 2	1,000	0	0	0	0	1,000
Undesignated	TIF 2	0	0	123,000	100,000	100,000	323,000
<b>TOTAL</b>		<b>\$ 366,000</b>	<b>\$ 493,000</b>	<b>\$ 123,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 1,182,000</b>



**CAPITAL IMPROVEMENT PROGRAM  
SPECIAL FUNDS SUMMARY**

		<b>CEMETERY ACCOUNT</b>					<b>Total</b>
<b>Description</b>	<b>Source of Funds</b>	<b>Projected FY12-13</b>	<b>Projected FY13-14</b>	<b>Projected FY14-15</b>	<b>Projected FY15-16</b>	<b>Projected FY16-17</b>	
Cremains Niche Memo.	Cemetery Fund	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
Undesignated	Cemetery Fund	0	1,000	1,000	1,000	1,000	4,000
<b>TOTAL</b>		<b>\$ 30,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 34,000</b>

		<b>POLICE DEPARTMENT SPECIAL PROJECTS FUND</b>					<b>Total</b>
<b>Description</b>	<b>Source of Funds</b>	<b>Projected FY12-13</b>	<b>Projected FY13-14</b>	<b>Projected FY14-15</b>	<b>Projected FY15-16</b>	<b>Projected FY16-17</b>	
Equipment	Pol. Spec. Proj.	\$ 1,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200
Undesignated	Pol. Spec. Proj.	0	15,000	15,000	15,000	15,000	60,000
<b>TOTAL</b>		<b>\$ 1,200</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 61,200</b>

		<b>ESDA ACCOUNT</b>					<b>Total</b>
<b>Description</b>	<b>Source of Funds</b>	<b>Projected FY12-13</b>	<b>Projected FY13-14</b>	<b>Projected FY14-15</b>	<b>Projected FY15-16</b>	<b>Projected FY16-17</b>	
Misc. Equipment	ESDA Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

		<b>MOTOR FUEL TAX FUND</b>					<b>Total</b>
<b>Description</b>	<b>Source of Funds</b>	<b>Projected FY12-13</b>	<b>Projected FY13-14</b>	<b>Projected FY14-15</b>	<b>Projected FY15-16</b>	<b>Projected FY16-17</b>	
Street Repair/Resurfacing	MFT Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 380,000	\$ 380,000	1,960,000
<b>TOTAL</b>		<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 380,000</b>	<b>\$ 380,000</b>	<b>\$ 1,960,000</b>

		<b>STORM WATER MANAGEMENT ACCOUNT</b>					<b>Total</b>
<b>Description</b>	<b>Source of Funds</b>	<b>Projected FY12-13</b>	<b>Projected FY13-14</b>	<b>Projected FY14-15</b>	<b>Projected FY15-16</b>	<b>Projected FY16-17</b>	
Briarcliff/Colonial Ct. Project							
Easement Acquisition	Storm Water Mgt.	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000
Legal	Storm Water Mgt.	1,000	0	0	0	0	1,000
Engineering	Storm Water Mgt.	4,000	4,000	0	0	0	8,000
Construction	Storm Water Mgt. and General Fund	0	225,000	0	0	0	225,000
Linnhill to Northridge Lining	General Fund	55,000	0	0	0	0	55,000
STP No 1 Stream Bank Stab.							
Engineering	General Fund	75,000	0	0	0	0	75,000
Construction	General Fund and Police Special Projects (\$50k)	220,000	0	0	0	0	220,000
Madison/Taft Storm Sewer							
Construction	General Fund DCEO Grant (\$20k)	75,000	0	0	0	0	75,000
Construction Engineering	General Fund	2,000	0	0	0	0	2,000
Undesignated	Storm Water Mgt.	20,000	0	0	0	0	20,000
<b>TOTAL</b>		<b>\$ 453,000</b>	<b>\$ 229,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 682,000</b>

**CAPITAL IMPROVEMENT PROGRAM  
SPECIAL ASSESSMENTS/CAPITAL PROJECTS FUNDS SUMMARY**

**POLICE STATION RENOVATION CAPITAL PROJECT FUND**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
Parking Lot Improvement	Gen. Fund	\$ 85,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,000
Landscaping	Gen. Fund	5,000	0	0	0	0	5,000
<b>TOTAL</b>		<b>\$ 90,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 90,000</b>

**NORTH CUMMINGS RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
Construction	Grant (\$133k) and	\$ 221,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,000
Construction Engineering	Telecom (\$118k)	30,000	0	0	0	0	30,000
<b>TOTAL</b>		<b>\$ 251,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 251,000</b>

**BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND**

Description	Source of Funds	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Total
Construction	Safe Routes Grant	\$ 161,460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 161,460
Engineering	Safe Routes Grant	32,292	0	0	0	0	32,292
Equipment	Safe Routes Grant	10,270	0	0	0	0	10,270
<b>TOTAL</b>		<b>\$ 204,022</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 204,022</b>

# APPENDICES



# PROPERTY TAX INFORMATION

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CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1991 - 2011																
TAX YR	GEN	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSV/ MC	POLICE PEN.	LIA INS.	AUDIT	PUBLIC BENEFIT	BOND & INT.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0647	0.0099	0.0500	0.1155	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0493	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0582	0.1607	0.0145	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0388	0.1317	0.0112	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0685	0.0108	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0088	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.3761
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.3424
07	0.1193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0762	0.0865	0.0356	0.0101	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.4173

CITY OF WASHINGTON CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION					
<i>Tax Year</i>	<i>Assessed Valuation</i>	<i>% Change in AV</i>	<i>Extended Levy</i>	<i>% Change in Levy</i>	<i>Inflation*</i>
1985	\$50,721,318		\$606,159		
1986	\$49,392,036	-2.62%	\$628,957	3.76%	1.12%
1987	\$48,190,365	-2.43%	\$501,018	-20.34%	3.65%
1988	\$48,542,473	0.73%	\$584,107	16.58%	3.93%
1989	\$49,486,738	1.95%	\$616,175	5.49%	5.06%
1990	\$51,856,793	4.79%	\$639,515	3.79%	5.52%
1991	\$56,373,036	8.71%	\$671,801	5.05%	4.68%
1992	\$62,855,352	11.50%	\$705,599	5.03%	3.46%
1993	\$68,928,062	9.66%	\$741,097	5.03%	3.65%
1994	\$75,966,789	10.21%	\$778,379	5.03%	3.74%
1995	\$83,033,988	9.30%	\$798,307	2.56%	3.46%
1996	\$90,992,331	9.58%	\$798,709	0.05%	3.10%
1997	\$100,858,604	10.84%	\$799,291	0.07%	2.20%
1998	\$110,568,225	9.63%	\$399,325	-50.04%	1.66%
1999	\$117,638,694	6.39%	\$419,617	5.08%	2.70%
2000	\$126,928,003	7.90%	\$433,510	3.31%	2.20%
2001	\$144,813,063	14.09%	\$495,840	14.38%	3.40%
2002	\$154,342,545	6.58%	\$559,337	12.81%	2.40%
2003	\$167,136,747	8.29%	\$628,601	12.38%	1.90%
2004	\$176,947,970	5.87%	\$655,227	4.24%	2.50%
2005	\$201,006,532	13.60%	\$687,400	4.91%	4.30%
2006	\$223,223,855	11.05%	\$763,400	11.06%	0.80%
2007	\$250,528,233	12.23%	\$928,409	21.62%	3.90%
2008	\$270,622,514	8.02%	\$1,016,296	9.47%	4.80%
2009	\$291,456,522	7.70%	\$1,138,313	12.01%	1.97%
2010	\$296,446,874	1.71%	\$1,216,203	6.84%	1.18%
2011	\$302,711,642	2.11%	\$1,263,300	3.87%	3.27%
2001 to 2011 Growth	\$157,898,579	109.04%	\$767,460	154.78%	30.42%
2006 to 2011 Growth	\$79,487,787	35.61%	\$499,900	65.48%	15.92%

\*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)



# EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget  
FY 2012-13  
City of Washington, IL

FY12-13 EMPLOYEE DISTRIBUTION BY FUND														
Employees	Position	L/A	C.H.	Street	Police	P&Z	T/EDC	Cem.	Water	Sewer	MERF	TIF1	TIF2	Total
Morris	Administrator	0.85							0.05	0.05			0.05	1.00
Kuchenbecker	Police Chief				1.00									1.00
Baxter	Controller	0.80							0.10	0.10				1.00
Newman	City Engineer			0.50					0.25	0.25				1.00
Oliphant	P & D Director					0.55	0.35						0.10	1.00
Bimrose	Pub. Serv. Mgr.			0.60					0.15	0.15	0.10			1.00
TBA	Accountant	0.80							0.10	0.10				1.00
Klekamp	WTP Supervisor								1.00					1.00
Cohen	St./Cem. Supv.			0.85				0.15						1.00
James	W/S Dist. Supv.			0.10					0.45	0.45				1.00
Schone	STP Operator (A/1)									1.00				1.00
Dingledine	Pub. Works Insp.			0.30					0.40	0.30				1.00
Randall	WTP Laborer/Mtr Reader								0.80	0.20				1.00
Lott	STP Operator (A/1)									1.00				1.00
Powers	STP Laborer									1.00				1.00
Foster	STP Laborer									1.00				1.00
Biggs	Laborer I			0.10					0.45	0.45				1.00
Hines	Laborer I			0.10					0.45	0.45				1.00
Klinke	Laborer I			0.10					0.45	0.45				1.00
Baker	Mechanic II										1.00			1.00
Pfeifer	Foreman			1.00										1.00
Feeney	Laborer I			1.00										1.00
Hoog	Laborer I			1.00										1.00
Humphreys	Laborer I			1.00										1.00
McCombs	Laborer I			1.00										1.00
Stewart	Laborer I			1.00										1.00
Holmes	B&Z Supv.					1.00								1.00
Wissel	Acctg. Supv.	0.80							0.10	0.10				1.00
Westerfield	Cust. Serv. Spec. Supv.			0.20					0.40	0.40				1.00
Arnold	Cust. Serv. Spec. II	0.30							0.35	0.35				1.00
Webb	Cust. Serv. Spec. II			0.20					0.40	0.40				1.00
Snake	Custodian		1.00											1.00
Henderson	Administrative Officer				1.00									1.00
Volk	Deputy Police Chief				1.00									1.00
(All)	Police Commanders				4.00									4.00
(All)	Police Officer				15.00									15.00
(All)	Telecommunicator				6.00									6.00
Full-Time Total		3.55	1.00	9.05	28.00	1.55	0.35	0.15	5.90	8.20	1.10	0.00	0.15	58.00
P-T Employees (FTE)														
King	Bldg. Inspector					0.60								0.60
Baker	Cemetery Sexton							0.50						0.50
Reeves	P-T Records Clerk				0.75									0.75
(All)	Telecommunicator				1.35									1.35
(All)	P-T Officers				1.85									1.85
(All)	P-T Pub. Works Laborers			0.25					0.12	0.13				0.50
(All)	Grounds Mince.			1.30				0.50						1.30
Part-Time Total		0.00	0.00	1.55	3.95	0.60	0.00	1.00	0.12	0.13	0.00	0.00	0.00	7.35
FTE TOTAL		3.55	1.00	10.60	31.95	2.15	0.35	1.15	6.02	8.33	1.10	0.00	0.15	65.35