

CITY OF WASHINGTON, IL

Annual Budget Fiscal Year Ending April 30, 2010

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

**James A. Newman, Ward I
Robert A. Brucks, Ward I
Todd A. Clanin, Ward II
Donald R. Brubaker, Ward II
Alan L. Howerter, Ward III
David D. Dingledine, Ward III
James L. Gee, Jr., Ward IV
Gene Schneider, Ward IV**

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

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April 20, 2009

The Honorable Gary W. Manier
and Members of the City Council
City of Washington
City Hall, 115 W. Jefferson
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, 2009. 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 each of 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.

FY09-10 BUDGET OVERVIEW

A general overview of the City of Washington's FY09-10 budget in comparison to the prior year is summarized in the following table. 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.

The budget appropriates \$21,851,969 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2009, a \$5,435,436 or 33.1% increase over the prior year. The magnitude of the increase is a one-time phenomenon as it is directly attributable to the \$5.08M in overall growth in the city's total capital budget for the coming year and, more specifically, to the \$4.34M budgeted for the planned expansion of Waste Water Treatment Plant No. 2. This latter project is contingent on securing funding through the IEPA/ARRA (Federal Economic Stimulus) program. 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 79% of total budgeted expenditures.

It is also useful to review planned expenditures by type or class. Capital expenditures, for example, are estimated to total nearly \$12.12M in the coming year. Personnel expenses are the next largest category (\$5.616M) followed by operations utilities, services and supplies (\$3.193M) and debt service (\$924,431).

Bond and Grant Proceeds account for the single largest source of revenue in the coming year. As noted above, this is heavily influenced by the proposed \$4.637M in IEPA/ARRA loan proceeds for the expansion of WWTP No. 2. Fund Balances/Cash Reserves totaling \$4.575M make up the second largest source of funds. The primary sources and uses of the Fund Balances/Cash Reserves are summarized below:

<u>Fund</u>	<u>Amount</u>	<u>Principle Uses</u>
General Fund	\$2,320,780	N. Cummings Road, Kern Road, Lincoln Street Bridge, City Hall Building Improvements
Water Fund	345,700	Reaction Basin Improvements (WTP No. 1)
Sewer Fund	624,034	School Street Sewer, Devonshire Trunk Sewer, and Sewer Main Upgrade Projects
Sewer Subdivision Dev. Fund	351,625	Devonshire Trunk Sewer Project
Devonshire Trunk Sewer Fund	299,700	Devonshire Trunk Sewer Project
TIF No. 1 Fund	540,809	Bus. Rt. 24 Storm Sewer and Sidewalk Project
Motor Fuel Tax	110,600	General Street Maintenance

The above drawdowns/expenditures are in accordance with the city's financial planning over the past several years.

BUDGET TRENDS AT A GLANCE

City of Washington, IL

	<u>FY 2009-10</u>		<u>FY 2008-09</u>		<u>CHANGE</u>	
TOTAL BUDGETED EXPENSES	\$	21,851,969	\$	16,416,533	\$	5,435,436 33.1%
by MAJOR SERVICE TYPE		% of Total				
Sanitary Sewer System	\$	7,365,994 33.7%	\$	3,633,469	\$	3,732,525 102.7%
Street Operations/Improvements		4,174,368 19.1%		3,107,055		1,067,313 34.4%
Public Safety (Police, Fire, ESDA)		3,778,840 17.3%		3,602,210		176,630 4.9%
Water System		1,906,605 8.7%		1,538,409		368,196 23.9%
Planning/Zoning/Econ. Dev./TIF		1,780,568 8.1%		1,967,681		(187,113) -9.5%
General Administration		1,708,150 7.8%		1,432,580		275,570 19.2%
All Other (IMRF, Liab. Ins., SWM, etc.)		644,000 2.9%		781,900		(137,900) -17.6%
Washington Area Community Center		390,294 1.8%		269,669		120,625 44.7%
Cemetery		103,150 0.5%		83,560		19,590 23.4%
by MAJOR EXPENSE CLASSES		% of Total				
Capital Improvements		12,117,800 55.5%		7,037,550		5,080,250 72.2%
Personnel (Wages and Benefits)		5,616,653 25.7%		5,354,790		261,863 4.9%
Operations (Utilities, Supplies, etc.)		3,193,085 14.6%		3,069,351		123,734 4.0%
Debt Service		924,431 4.2%		954,842		(30,411) -3.2%

SOURCES OF MONIES TO						
FUND BUDGET	\$	21,851,969	\$	16,416,533	\$	5,435,436 33.1%
by MAJOR REVENUE SOURCES		% of Total				
Bond/Grant Proceeds	\$	4,828,935 22.1%	\$	644,980	\$	4,183,955 648.7%
Fund Balances/Cash Reserves		4,574,959 20.9%		3,453,890		1,121,069 32.5%
Sales Tax (Muni., HR, Use)		4,450,750 20.4%		4,283,000		167,750 3.9%
Sewer Revenues (Fees, Charges, etc.)		2,197,075 10.1%		2,215,284		(18,209) -0.8%
All Other		1,311,159 6.0%		1,215,679		95,480 7.9%
Water Revenues (Fees, Charges, etc.)		1,181,500 5.4%		1,253,150		(71,650) -5.7%
Income Tax Distribution		1,134,600 5.2%		1,225,000		(90,400) -7.4%
Property Taxes		1,016,200 4.7%		928,550		87,650 9.4%
TIF Funds		431,791 2.0%		427,000		4,791 1.1%
Telecommunications Tax		385,000 1.8%		385,000		- 0.0%
Motor Fuel Taxes		340,000 1.6%		385,000		(45,000) -11.7%

EMPLOYMENT: FULL TIME EQUIVALENT		% of Total			
Public Safety	31.00	45.2%	31.00	-	0.0%
Street Division	13.95	20.4%	13.95	-	0.0%
Sewer Division	8.71	12.7%	8.71	-	0.0%
Water Division	6.56	9.6%	6.56	-	0.0%
General Administration	3.93	5.7%	3.88	0.05	1.3%
Planning/Zoning/Econ. Dev.	2.85	4.2%	2.90	(0.05)	-1.7%
Cemetery Operation	1.55	2.3%	1.55	-	0.0%
TOTAL	68.55		68.55	(0.00)	0.00%

PROPERTY TAXES						
Tax Levy	\$	1,016,200	\$	928,350	\$	87,850 9.5%
Tax Rate (per \$100 AV)	\$	0.3755 Est.	\$	0.3706	\$	0.0049 1.3%
Equalized Assessed Valuation	\$	270,622,514 Est.	\$	250,528,233	\$	20,094,281 8.0%
City Share of Total Tax Bill (Avg.)		N/A		5.36%		

UTILITY RATES						
Water Rates (per 1,000 gal.)	\$	3.44	\$	3.28	\$	0.16 4.8%
Sewer Rates (per 1,000 gal.)	\$	6.30	\$	6.01	\$	0.29 4.8%

Sales taxes account for the next largest source of revenue in the coming year. Total sales tax collections are estimated to be \$4.450M. Sewer revenues are estimated to total \$2.197M, water revenues \$1.181M, Income Taxes \$1.134M and Property Taxes \$1.016M.

FUTURE CHALLENGES AND UNCERTAINTIES

Needless to say, the on-going national economic recession directly affects the city's finances. While impossible to predict with any certainty, the proposed budget anticipates the following:

- A 5.25% *decrease* in sales taxes compared to collections for the year ending April 30, 2009.
- A 7.5% *decrease* in Income Tax receipts.
- A dramatic *reduction* in the rate of growth of the city's property tax base due to the slowing pace of new building and development.
- A *decrease* in income on city investments due to falling interest rates.
- A substantial *increase* in employer pension contributions due to market losses in pension assets and the resulting escalation of unfunded liabilities.

Barring a substantial worsening of the economy, staff does not currently anticipate serious difficulties in maintaining current service levels. Nevertheless, staff will remain extra vigilant in maintaining tight control over spending, in aggressively bidding services and supplies and in deferring purchases, where appropriate. Two current, year-round, staffing vacancies and several seasonal positions will remain vacant unless and until finances warrant. With the exception of police squad cars, the scheduled replacement of other vehicles and equipment will also be deferred until mid-fiscal year at the very least and then re-evaluated.

As witnessed in recent weeks, the economic downturn has resulted in a highly competitive bidding environment for most capital projects. It has also contributed to reductions in the record high fuel prices experienced last year. Lastly, the city and its residents stand to potentially benefit from the ARRA federal economic stimulus program in the following respects: \$168,000 for street maintenance in 2010, about \$4.0 million in cost savings for the planned expansion of WWTP No. 2 and \$421,000 for the employment of two police officers for a three year period. Approval of the two latter projects is uncertain at present as the application process is highly competitive.

Long-term, the city continues to face many of the same challenges confronting most public employers: containing operating costs particularly personnel, energy and other commodity expenses; funding the maintenance, rehabilitation and improvement of infrastructure (street, water, sewer systems); and achieving sufficient revenue growth to accomplish the above while maintaining service levels.

Personnel costs account for \$5.617M, a 4.9% increase over the prior year budget estimate and 25.7% of total budgeted expenditures. These expenses present steady upward pressure on the city's budget from year to year. Recent market-based losses in the value of pension assets will result in steadily escalating mandated pension contributions. IMRF rates, for example, are projected to increase by 10% annually for the foreseeable future.

While the city has realized very favorable health insurance renewals in recent years, we cannot indefinitely avoid the effects of general health care inflation. Accordingly, a 20% increase in health insurance costs has been factored into the FY09-10 budget. Recent modifications to the city's retiree health insurance benefit will help contain long term costs and provide funding on an actuarially sound basis.

A final area of special concern affecting personnel expenses involves workers compensation benefits as our premium costs continue to escalate, growing by \$78,000 or over 155% since 2004. Even these increased premiums have not kept pace with actual losses incurred in recent years. Staff continues to focus extra attention on risk management measures in an effort to reduce injuries and associated losses.

Energy and other commodity costs have been steadily escalating in recent years largely due to electricity rate deregulation and the soaring price of oil. Budgeted energy expenditures (electricity, natural gas and fuel) total \$743,913 in the coming year, a \$324,500 or 77% increase over the last four years. Likewise, the cost of other commodities (road salt, softener salt, asphalt, chemicals, trap rock, etc.) has been increasing much faster than general inflation.

Even the weakening demand resulting from the recession seems to have negligible impact on pricing for many of these commodities. While we have managed to absorb these increased operating costs into the budget, the net effect has resulted in a corresponding decrease in capital funding. The impact has been particularly detrimental to funding for capital repairs and major maintenance to the city's water and sewer systems. Rate increases will be required to address these issues.

As noted above, the city has a very ambitious capital program in the coming year. Many of these projects have been years in planning. Based on projected revenue growth, capital spending will decrease from \$12M in FY09-10 to \$7.4M in FY10-11 and to \$2.0M in FY11-12.

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. 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.

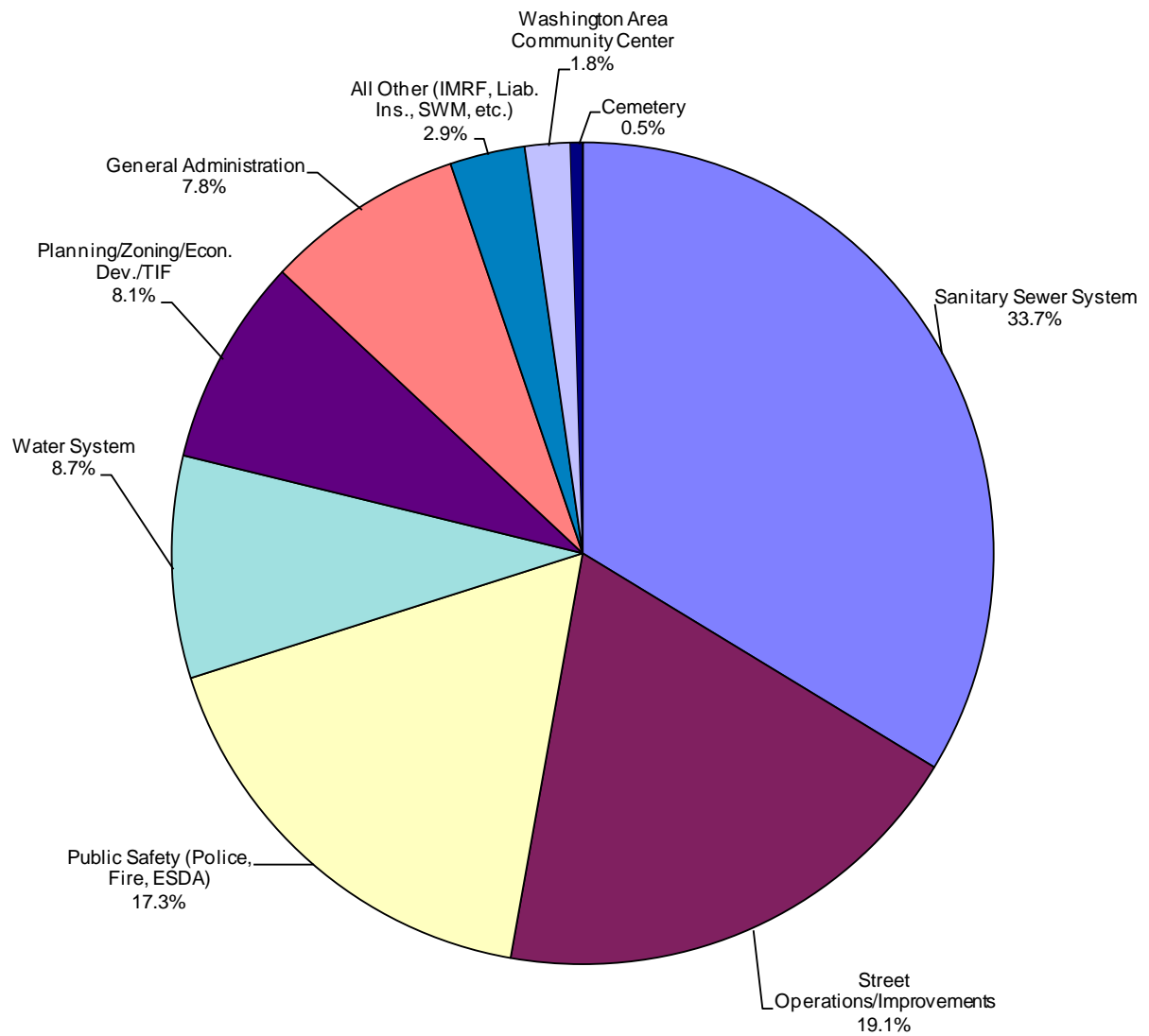
Despite current economic difficulties, I remain confident that the city will find the means to meet the challenges of the coming year and continue to provide the services our residents expect. While we can never satisfy all of the wants of our residents, I am convinced that the city can achieve its major 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.

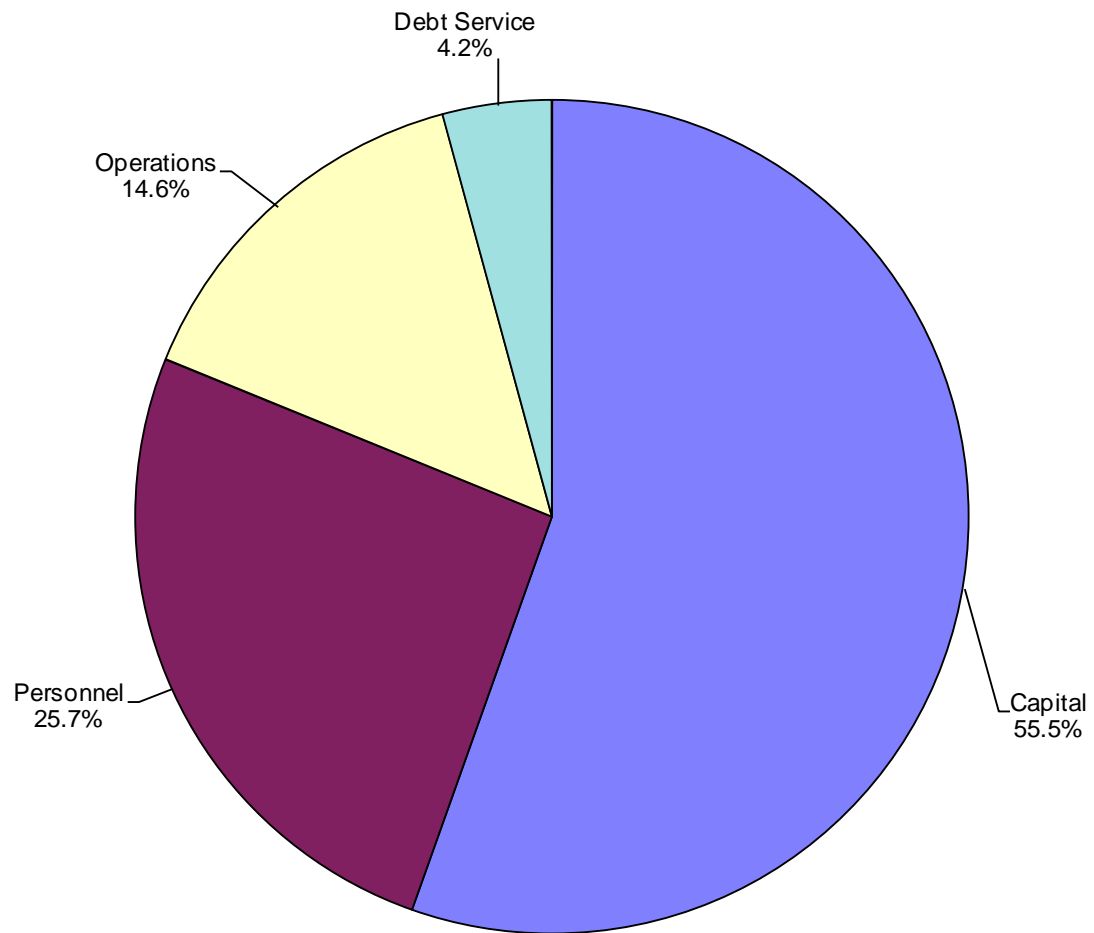
Respectfully submitted,

Robert A. Morris
City Administrator

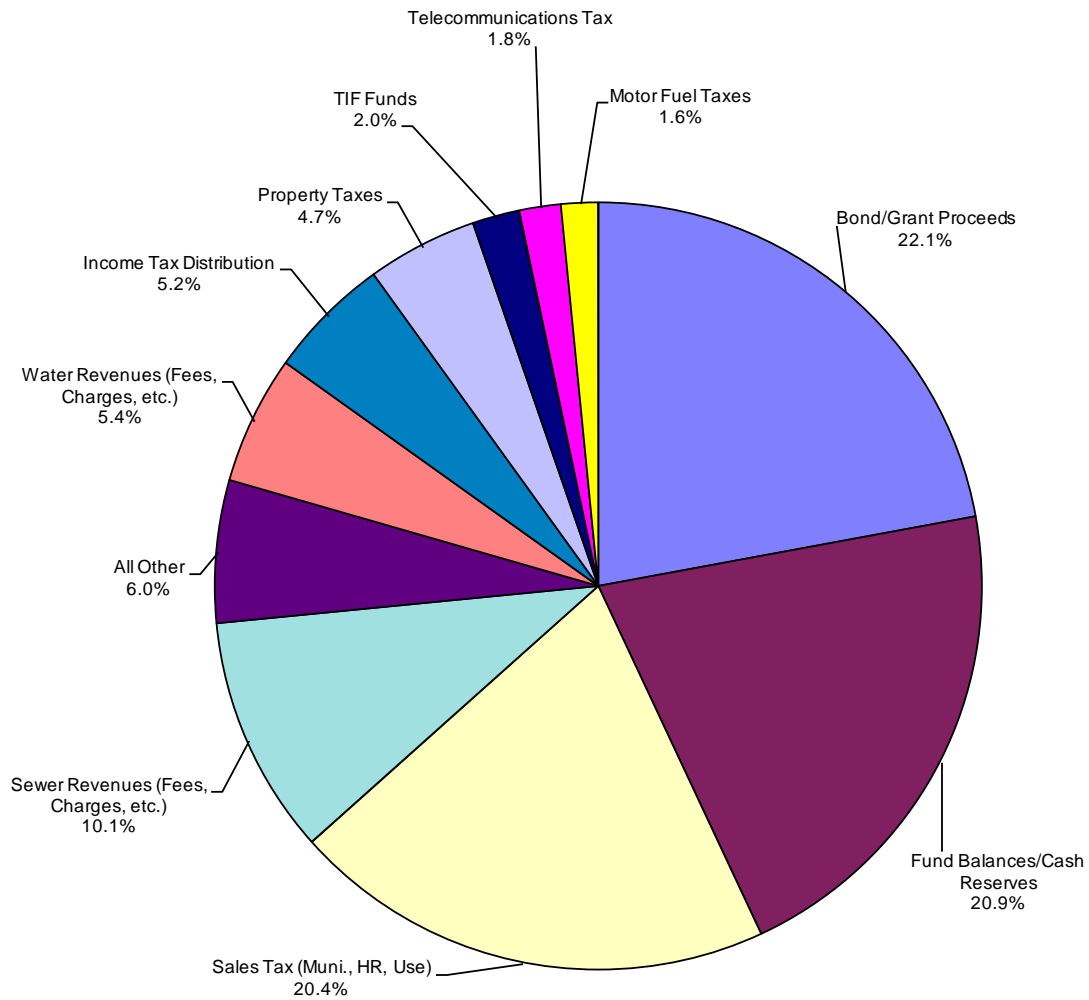
**Budgeted Expenses by Major Service Type
FY09-10**



**Budgeted Expenses by Major Expense Class
FY09-10**



**Budgeted Revenues by Major Revenue Source
FY09-10**



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 that have been in planning for several years. Further details are provided in the preceding budget message.

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

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
REVENUES:								
General	\$ 5,875,746	\$ 6,713,353	\$ 6,765,962	\$ 7,215,480	\$ 7,565,415	\$ 7,485,140	\$ 7,561,310	\$ 7,601,114
Proprietary	3,517,784	3,930,406	3,964,388	3,895,134	3,461,995	8,233,430	7,846,668	3,662,479
Special	1,075,223	1,083,581	1,086,106	1,139,250	1,129,906	1,068,800	1,131,950	1,182,800
TIF #1	248,484	269,465	248,244	260,000	260,063	264,291	-	-
TIF #2	142,763	166,240	173,866	167,000	164,821	167,500	168,600	175,000
Debt Service	-	11,110	15,896	13,500	8,000	9,000	9,000	9,000
SA/Cap. Proj.	263,579	5,633,562	1,211,824	272,279	270,850	48,849	48,448	756,675
TOTAL	\$ 11,123,579	\$ 17,807,717	\$ 13,466,286	\$ 12,962,643	\$ 12,861,050	\$ 17,277,010	\$ 16,765,976	\$ 13,387,068
EXPENDITURES:								
Personnel	\$ 4,091,284	\$ 4,225,879	\$ 4,276,548	\$ 5,354,790	\$ 4,895,500	\$ 5,616,653	\$ 6,041,519	\$ 6,484,456
Operations	2,149,869	2,434,390	2,341,329	3,069,351	2,703,856	3,193,085	3,103,405	3,213,005
Capital	1,741,299	6,294,611	3,692,917	7,037,550	3,263,012	12,117,800	7,426,764	2,009,019
Debt Service	714,874	672,962	1,031,148	954,842	950,034	924,431	917,596	1,249,417
Transfers	-	-	-	-	-	-	-	-
TOTAL	\$ 8,697,326	\$ 13,627,842	\$ 11,341,942	\$ 16,416,533	\$ 11,812,402	\$ 21,851,969	\$ 17,489,284	\$ 12,955,897
Revenue Over/ (Under) Exp.	\$ 2,426,253	\$ 4,179,875	\$ 2,124,344	\$ (3,453,890)	\$ 1,048,648	\$ (4,574,959)	\$ (723,308)	\$ 431,171

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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 to 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.

REVENUE/EXPENDITURE SUMMARY (EXCLUDING INTRA-FUND TRANSFERS)

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Bal.				\$ 5,022,212	\$ 5,374,499	\$ 5,773,973	\$ 3,457,714	\$ 3,235,314
Unrestricted	\$ 5,070,774	\$ 5,779,678	\$ 5,726,287	\$ 6,382,000	\$ 6,735,050	\$ 6,424,950	\$ 6,534,730	\$ 6,719,734
<i>L/A</i>	236,968	1,626	2,252	4,400	3,400	4,500	5,000	5,400
<i>City Hall</i>	15,600	10,936	9,958	15,040	12,936	15,470	17,458	18,574
<i>Streets</i>	139,137	189,584	169,181	200,280	189,360	442,530	372,280	209,280
<i>Police</i>	217,211	197,083	232,500	222,400	220,900	242,410	251,800	262,600
<i>Tourism/EDC</i>	14,825	16,921	32,831	0	0	0	0	0
<i>Planning/Zoning</i>	0	0	0	0	0	0	0	0
<i>Fire/Rescue</i>	159,971	159,515	208,181	9,800	10,700	11,500	12,000	12,500
<i>N. Cumm. Road. Impr.</i>	16,612	17,925	4,781	6,000	4,405	1,000	2,000	2,000
<i>Telecommunications Tax</i>	22,724	359,793	393,203	395,000	405,000	396,000	388,500	395,000
TOTAL	\$ 5,893,822	\$ 6,733,061	\$ 6,779,174	\$ 7,234,920	\$ 7,581,751	\$ 7,538,360	\$ 7,583,768	\$ 7,625,088
EXPENDITURES:								
<i>Personnel</i>	\$ 2,801,991	\$ 2,881,439	\$ 2,849,769	\$ 3,700,140	\$ 3,318,220	\$ 3,914,600	\$ 4,205,634	\$ 4,502,798
<i>Operations</i>	1,140,425	1,339,219	1,146,266	1,506,785	1,386,780	1,627,670	1,612,950	1,662,505
<i>Capital</i>	336,742	91,785	174,871	1,212,600	643,911	3,276,500	803,000	29,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	695,224	1,012,579	1,633,463	1,800,209	1,837,586	1,040,370	1,191,804	1,430,633
TOTAL	\$ 4,974,382	\$ 5,325,022	\$ 5,804,369	\$ 8,219,734	\$ 7,186,497	\$ 9,859,140	\$ 7,813,388	\$ 7,624,936
Revenue Over (Under) Expend.	\$ 919,440	\$ 1,408,039	\$ 974,805	\$ (984,814)	\$ 395,254	\$ (2,320,780)	\$ (229,619)	\$ 151

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, rescue, etc.); 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 (FY08-09) Projection

Projected FY08-09 General Fund collections are estimated to substantially surpass the original budget estimate. Sales and income tax receipts have exceeded estimates. At the same time, total transfers are projected to be substantially less than budget. The reduction in transfers is attributable to: 1) budget under runs and 2) the deferral of several major expenditures until FY09-10. End of year cash balances will improve.

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. These monies were previously recognized in the General Fund—Fire Account. Since these monies are technically “unrestricted”, they have been reassigned.

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 as an incident to performing their service. The municipal sales tax rate is set at one percent for all Illinois cities.

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.

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. Property taxes were significantly reduced 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. As per our original intent, all of these monies will be transferred to the WACC Debt Service Fund to defray costs associated with the repayment of this debt.

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.

Hotel/Motel Tax. A local tax is imposed on persons engaged in the business of operating hotels and motels 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; 6% on all others. A portion of these taxes is automatically paid to the Peoria Area Convention and Visitor's Bureau as per contractual obligations.

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.

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. Grimm Brothers Trucking pays an annual franchise fee 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.

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: WACC Debt Service Fund and grant to 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 is balanced when comparing annual operating revenue against annual operating expenses. Nevertheless, the budget proposes the expenditure of General Corporate Fund reserve balances for the following special, one-time expenditures: future City Hall renovations, and Kern Road extension.

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 over 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. Broader diversification is highly desirable. Greater independence from state legislative intervention is as well.

**GENERAL CORPORATE UNRESTRICTED
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 4,181,540	\$ 4,544,501	\$ 4,987,446	\$ 3,458,287	\$ 3,024,887
Min. Std. Bal. (a)						1,606,238	1,633,683	1,679,933
Surplus Funds						\$ 3,381,209	\$ 1,824,604	\$ 1,344,954
REVENUES:								
Tax:								
Property	\$ 0	\$ 0	\$ 0	\$ 298,900	\$ 298,400	\$ 330,000	\$ 363,000	\$ 399,000
Sales	2,082,169	2,242,456	2,072,498	2,380,000	2,550,000	2,422,500	2,458,838	2,520,308
Local Use	173,736	169,421	170,759	180,000	195,000	185,250	188,029	192,729
Home Rule (1.0%)	1,238,475	1,345,448	1,301,175	1,378,000	1,552,000	1,474,400	1,496,516	1,533,929
Home Rule (0.25%)	0	243,323	325,294	345,000	388,000	368,600	374,129	383,482
Prop.Repl.	25,170	28,127	30,918	33,000	29,500	15,000	11,000	11,275
State Inc.	1,018,488	1,135,659	1,240,547	1,225,000	1,220,000	1,134,600	1,151,619	1,180,409
Hotel/Motel	0	0		40,000	63,000	70,000	72,000	74,000
License:								
Liquor	20,963	22,636	22,619	23,000	25,500	25,000	25,000	25,000
Misc.	50	0	40	100	100	100	100	100
Franchise:								
CILCO	21,273	21,477	23,157	22,000	22,000	22,000	22,000	22,000
Cable	118,021	131,325	144,056	145,000	171,000	175,000	180,000	185,000
Solid Waste	0	4,000	2,000	2,000	2,000	2,000	2,000	2,000
Interest	106,122	180,849	175,766	125,000	65,000	60,000	50,000	50,000
Misc. Inc.	2,346	6,664	3,139	2,000	4,500	2,500	2,500	2,500
Fines:								
Court	120,348	122,707	117,870	120,000	90,000	100,000	100,000	100,000
Parking	240	1,300	620	1,500	1,000	1,000	1,000	1,000
Liquor	4,750	9,500	3,500	1,000	3,500	1,000	1,000	1,000
Ord. Viol.	1,625	4,125	5,105	3,000	2,000	2,000	2,000	2,000
Fees:								
Bld. & Signs	117,835	89,481	77,949	50,000	45,000	30,000	30,000	30,000
Forf. Bld. Fees	11,100	13,200	6,500	5,000	6,000	2,000	2,000	2,000
Var./Plats	7,978	7,370	2,775	2,500	1,500	2,000	2,000	2,000
GIS Map & Data Fees	85	0	0	0	50	0	0	0
TOTAL COLLECTIONS	\$ 5,070,774	\$ 5,779,068	\$ 5,726,287	\$ 6,382,000	\$ 6,735,050	\$ 6,424,950	\$ 6,534,730	\$ 6,719,734
T/F From:								
N. Cumm.	0	610	0	0	0	0	0	0
TOTAL	\$ 5,070,774	\$ 5,779,678	\$ 5,726,287	\$ 6,382,000	\$ 6,735,050	\$ 6,424,950	\$ 6,534,730	\$ 6,719,734
EXPENDITURES:								
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	92	251,043	501,160	652,000	428,000	379,600	385,129	394,482
TOTAL	\$ 92	\$ 251,043	\$ 501,160	\$ 652,000	\$ 428,000	\$ 379,600	\$ 385,129	\$ 394,482
Revenue Over (Under)								
Expend.	\$ 5,070,682	\$ 5,528,635	\$ 5,225,127	\$ 5,730,000	\$ 6,307,050	\$ 6,045,350	\$ 6,149,601	\$ 6,325,251
Intra T/F	\$ 4,182,325	\$ 4,324,749	\$ 4,578,205	\$ 6,726,594	\$ 5,864,105	\$ 7,574,510	\$ 6,583,001	\$ 6,330,580
Net Rev. Over (Under) Exp.	\$ 888,357	\$ 1,203,886	\$ 646,922	\$ (996,594)	\$ 442,945	\$ (1,529,160)	\$ (433,399)	\$ (5,329)

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	<i>FTE YEARS</i> <i>05-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0		
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>School Street Sewer CIP</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Sewer Fund</i>			70,926	0	0	0	0	0
<i>Devonshire Trunk Sewer</i>			0	212,000	0	0	0	0
<i>Grant to Stormwater Mgmt.</i>			18,734	55,000	0	0	0	0
<i>WACC Debt Service Fund</i>			336,000	345,000	388,000	368,600	374,129	383,482
<i>Grant to ESDA</i>			75,500	40,000	40,000	11,000	11,000	11,000
TOTAL INTER-FUND TRANSFERS			\$ 501,160	\$ 652,000	\$ 428,000	\$ 379,600	\$ 385,129	\$ 394,482
TOTAL EXPENDITURES			\$ 501,160	\$ 652,000	\$ 428,000	\$ 379,600	\$ 385,129	\$ 394,482
<u>Intra-Fund Transfers</u>								
<i>L/A</i>			\$ 452,532	\$ 1,355,380	\$ 824,167	\$ 600,700	\$ 593,939	\$ 626,863
<i>City Hall</i>			39,828	60,160	51,739	1,089,880	64,029	68,892
<i>Streets</i>			1,760,854	1,782,049	1,815,311	2,114,320	2,004,012	1,482,729
<i>Police</i>			1,922,381	2,677,780	2,391,413	2,855,470	3,028,915	3,228,274
<i>Tourism/Economic Dev.</i>			17,361	51,110	51,410	67,100	66,833	68,184
<i>Planning, Zoning & Code Enforcement</i>			179,411	281,915	250,434	286,790	259,423	270,788
<i>Fire/Rescue</i>			205,838	518,200	479,631	560,250	565,850	584,850
TOTAL INTRA-FUND TRANSFERS			\$ 4,578,205	\$ 6,726,594	\$ 5,864,105	\$ 7,574,510	\$ 6,583,001	\$ 6,330,580
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 5,079,365	\$ 7,378,594	\$ 6,292,105	\$ 7,954,110	\$ 6,968,130	\$ 6,725,062

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 (FY 08-09) Projection

Total projected FY08-09 expenses are substantially under budget primarily due to the deferral of costs related to the City Hall renovation project. (Please note that building renovation expenses will be reflected in the City Hall account budget for FY09-10.) The EOY transfer from the General Fund will be reduced by about \$530,000.

Source of Funds

This account is funded almost entirely through transfers from the General Corporate Fund. Small transfers are also proposed from Water and Sewer to reimburse a portion of the cost of planned computer equipment purchases and from Mallard Crossing SSA for nominal time spent on associated administrative work.

Budgeted Expenditures

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

Operations. 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, public officials bonds, general office supplies and equipment, communications expenses and unanticipated contingencies.

Capital Needs: The scheduled replacement of three (3) personal computers, one (1) printer and miscellaneous office equipment is proposed. In addition, monies are carried forward for the purchase of equipment to enhance audio playback and video presentations at City Council meetings.

**LEGISLATIVE/ADMINISTRATIVE
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Grant Proceeds</i>	\$ 234,584	\$ 165,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Water Fund</i>	692	313	626	1,700	1,200	1,750	2,000	2,200
<i>Sewer Fund</i>	692	313	626	1,700	1,200	1,750	2,000	2,200
<i>Mallard Crossing SSA</i>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<i>GF Unrestricted</i>	374,653	519,818	452,532	1,355,380	824,167	600,700	593,939	626,863
TOTAL	\$ 611,621	\$ 686,860	\$ 454,784	\$ 1,359,780	\$ 827,567	\$ 605,200	\$ 598,939	\$ 632,263
EXPENDITURES:								
<i>Personnel</i>	\$ 276,520	\$ 316,067	\$ 331,469	\$ 372,500	\$ 355,800	\$ 393,700	\$ 417,639	\$ 447,713
<i>Operations</i>	328,184	352,661	103,276	160,880	121,367	184,600	168,800	171,950
<i>Capital</i>	6,917	3,132	17,639	824,000	348,000	24,500	10,000	10,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	15,000	2,400	2,400	2,400	2,400	2,500	2,600
TOTAL	\$ 611,621	\$ 686,860	\$ 454,784	\$ 1,359,780	\$ 827,567	\$ 605,200	\$ 598,939	\$ 632,263
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
Mayor	1.00	1.00						
Aldermen	8.00	8.00						
City Clerk	0.85	0.85						
City Treasurer	1.00	1.00						
City Collector/Budget Officer								
Elected Salaries			\$ 54,776	\$ 61,000	\$ 55,000	\$ 62,000	\$ 62,000	\$ 66,000
City Administrator	0.80	0.85						
Controller	0.80	0.80						
Acct. Supervisor	0.80	0.80						
Cust. Service Specialist	0.30	0.30						
Regular Salaries			194,054	205,000	206,000	225,000	237,938	251,619
P-T Accountant	0.48	0.48						
P-T Admin. Asst.	0.20	0.20						
Part Time Wages			27,052	33,000	31,000	34,000	35,955	38,022
Overtime			0	2,100	1,700	1,800	1,904	2,013
Unused Sick Time			312	3,200	700	3,400	3,596	3,802
Group Insurance			50,924	57,000	50,000	55,000	63,250	72,738
Retiree Health Insurance			0	6,800	6,800	6,800	6,970	7,144
Health Savings Plan Contribution			1,860	1,500	1,800	2,600	2,750	2,908
Workers Comp. Insurance			1,099	1,200	1,400	1,600	1,692	1,789
Unemployment Insurance Tax			1,392	1,700	1,400	1,500	1,586	1,677
TOTAL FTE YEARS	14.23	14.28						
TOTAL PERSONNEL			\$ 331,469	\$ 372,500	\$ 355,800	\$ 393,700	\$ 417,639	\$ 447,713
Operations Detail								
Repair & Maint.-Equip. (Contr.)			\$ 1,806	\$ 2,300	\$ 2,100	\$ 2,500	2,400	2,500
Engineering Fees			0	500	0	500	500	500
Legal Fees			18,248	19,000	21,000	22,000	22,500	23,000
Liquor Code Enforce.-Legal			2,704	10,000	2,000	5,000	5,000	5,000
Data Processing Support			13,463	22,000	16,400	20,000	21,000	22,000
Professional Fees			4,925	3,900	3,200	3,900	4,000	4,000
Animal Control			12,106	12,500	12,500	13,100	13,300	13,500
Postage Expense			3,396	5,000	4,900	5,200	5,500	5,700
Communications			5,084	5,400	4,642	5,500	5,600	5,800
Publishing Fees			567	800	700	800	900	900
Printing Fees			4,732	7,000	5,575	7,100	7,200	7,300
Recruitment			0	250	0	250	250	250
Membership Dues			3,582	4,320	4,700	4,800	5,000	5,000
Training-Elected Officials			1,676	4,500	2,800	6,900	7,000	7,000
Training-Staff			323	5,300	1,500	5,300	5,500	5,500
Subscriptions			122	300	300	300	300	300
Reference Materials/Manuals			2,357	2,300	2,400	2,400	2,400	2,400
Software			3,739	1,500	1,000	6,000	1,500	1,500
Surety Bond Expenses			845	600	850	900	1,000	1,000
Lease/Rent Expense			3,885	4,060	4,000	4,200	4,200	4,400
Repair & Maint.-Equip. (Comm.)			960	1,800	2,200	2,300	2,400	2,500
Office Supplies			5,302	6,000	6,000	6,200	6,500	6,750
Misc. Equip.			1,894	2,500	2,000	2,500	2,800	3,000
Taxes- Other			0	50	0	50	50	50
Misc. Expenses			6,060	6,000	6,800	7,200	7,200	7,200
Community Support			5,500	5,500	6,500	7,000	7,000	7,000
Contingency			0	25,000	5,200	40,000	25,000	25,000
Bad Debt Expense			0	2,500	2,100	2,700	2,800	2,900
TOTAL OPERATIONS			\$ 103,276	\$ 160,880	\$ 121,367	\$ 184,600	\$ 168,800	\$ 171,950
Capital Detail								
Purchase:								
Building			\$ 0	\$ 795,000	\$ 335,000	\$ 0	\$ 0	\$ 0
Equipment			17,639	29,000	13,000	24,500	10,000	10,000
TOTAL CAPITAL			\$ 17,639	\$ 824,000	\$ 348,000	\$ 24,500	\$ 10,000	\$ 10,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
MERF			\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
TOTAL INTER-FUND TRANSFERS			\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
TOTAL EXPENDITURES			\$ 454,784	\$ 1,359,780	\$ 827,567	\$ 605,200	\$ 598,939	\$ 632,263

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 (FY08-09) Projection

Projected FY08-09 expenses are under budget. The corresponding General Fund transfer will be reduced accordingly.

Source of Funds

This account is fully funded through transfers from the General Fund (90%), the Water Fund (10%) and the Sewer Fund (10%).

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, repair and maintenance. After the City Hall administrative offices are relocated to the new Walnut Street facility, the City Hall budget will reflect the costs of the new facility while the costs of the existing Jefferson Street facility will be reflected in the Police Department budget.

Capital. Significant supplemental monies are budgeted in the coming year for the planned renovation, equipping and furnishing of the proposed new City Hall facility.

**CITY HALL
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>T/F From:</i>								
<i>GF Unrestr.</i>	\$ 62,397	\$ 43,739	\$ 39,828	\$ 60,160	\$ 51,739	\$ 1,089,880	\$ 64,029	\$ 68,892
<i>Water</i>	7,800	5,468	4,979	7,520	6,468	7,735	8,729	9,287
<i>Sewer</i>	7,800	5,468	4,979	7,520	6,468	7,735	8,729	9,287
TOTAL	\$ 77,997	\$ 54,675	\$ 49,786	\$ 75,200	\$ 64,675	\$ 1,105,350	\$ 81,487	\$ 87,466
EXPENDITURES:								
<i>Personnel</i>	\$ 16,053	\$ 16,248	\$ 14,559	\$ 19,800	\$ 16,250	\$ 21,100	\$ 22,637	\$ 24,311
<i>Operations</i>	46,178	36,563	35,227	55,400	48,425	54,250	58,850	63,155
<i>Capital</i>	15,766	1,864	0	0	0	1,030,000	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
TOTAL	\$ 77,997	\$ 54,675	\$ 49,786	\$ 75,200	\$ 64,675	\$ 1,105,350	\$ 81,487	\$ 87,466
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR CITY HALL

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
<i>Custodian</i>	0.50	0.50						
<i>Regular Salaries</i>			\$ 13,657	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,920	\$ 17,893
<i>Overtime</i>			130	300	150	200	212	224
<i>Part-time Salaries</i>			0	0	0	0	0	0
<i>Group Insurance</i>			8	3,500	0	3,500	4,025	4,629
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			197	200	230	350	370	391
<i>Unemployment Insurance Tax</i>			0	100	0	0	0	0
<i>Workers Comp. Insurance</i>			387	450	650	800	846	895
<i>Uniform Rental</i>			180	250	220	250	264	280
TOTAL FTE YEARS	0.50	0.50						
TOTAL PERSONNEL			\$ 14,559	\$ 19,800	\$ 16,250	\$ 21,100	\$ 22,637	\$ 24,311
Operations Detail								
<i>R/M Building (Cont.)</i>			\$ 2,160	\$ 2,600	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800
<i>R/M Equipment (Cont.)</i>			2,125	11,000	5,000	6,000	6,500	7,000
<i>Communications</i>			7,968	8,100	7,975	8,200	8,400	8,600
<i>Recruitment</i>			0	150	0	150	150	150
<i>Electricity</i>			12,406	15,000	19,000	20,500	22,550	24,805
<i>Heating</i>			2,609	3,500	3,000	3,300	4,000	4,500
<i>Property Insurance</i>			2,648	2,600	2,400	3,000	3,200	3,400
<i>R/M - Buildings (Comm.)</i>			1,618	3,700	2,500	3,100	3,300	3,500
<i>R/M-Equipment (Comm.)</i>			0	450	300	500	500	500
<i>Operating Supplies</i>			630	800	400	500	600	700
<i>Misc. Equipment</i>			0	2,300	500	500	600	700
<i>Janitorial Supplies</i>			2,603	3,500	4,200	4,300	4,500	4,700
<i>Misc. Expenses</i>			460	1,700	650	1,400	1,750	1,800
TOTAL OPERATIONS			\$ 35,227	\$ 55,400	\$ 48,425	\$ 54,250	\$ 58,850	\$ 63,155
Capital Detail								
Purchase:								
<i>Bldg./Property</i>			\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 0
<i>Equipment</i>			0	0	0	0	0	0
<i>System Engineering</i>			0	0	0	30,000	0	0
<i>Landscaping</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 1,030,000	\$ 0	\$ 0
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 49,786	\$ 75,200	\$ 64,675	\$ 1,105,350	\$ 81,487	\$ 87,466

STREET ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY08-09) Projection

Projected FY08-09 revenues are estimated to be under budget largely due to the postponed receipt of monies from Tazewell County related to the Lincoln Bridge project. Road and Bridge Payments from Washington Township are higher than originally expected. Budgeted expenditures are expected to be over budget. This is principally the result of delayed payments to IDOT for the Cruger Road Phase III improvement which were originally expected to be made in FY07-08. The General Fund transfer expected to be made in FY08-09 is estimated to be \$33,000 more 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. A one-time payment from Tazewell County is also projected in conjunction with Lincoln Street bridge replacement project. Needless to say, direct receipts pay only a small portion of total recurring Street Division expenses. Substantial inter-fund transfers from the General Fund are required to balance the Street budget each year.

Budgeted Expenditures

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

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

Total wage and benefit costs are projected to increase by about 4.3 percent over the FY08-09 budget. Going forward, these costs are expected to increase by about 7.9% in FY10-11 and 7.4% in FY11-12. These increases reflect an anticipated 20% hike in health insurance costs in FY09-10 and 15% per year thereafter.

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), and street repairs (asphalt, concrete, sand, stone, paint, etc.). Supplemental, one-time funding has been provided in the R/M Building line item for upgrades (doors, gutters and flooring) to the Legion Road public services facility.

Capital Needs. The following capital expenditures are funded through the Street Account budget in the coming year:

\$ 102,000	Curb, Gutter, Inlet and Sidewalk Replacement (Wilmore/Newcastle)
420,000	Lincoln Street Bridge Replacement (Construction)
13,000	Building Improvements (Furnace—Legion Road facility)
603,000	Kern Road Extension
30,000	School Street Heat Scarification
15,000	Misc. Equipment/Office Furnishings
32,000	Preliminary Engineering: Freedom Parkway Extension
10,000	South Wilmor/Kern Mill and Overlay (Engineering)

(See MFT, MERF, N. Cummings Roadway Improvement, and Dallas Road Improvement Funds for other capital expenditures related to the city's street network.)

Debt Service and Inter-Fund Transfers. Transfers required for debt service payments total about \$167,370, a \$140,000 decrease resulting from the retirement of the Kern Road bonds. In addition, transfers are planned to the

Dallas Road Improvement Capital Project Fund (for engineering and land acquisition) and to the Motor Equipment Replacement Fund (for the repair and replacement of vehicles and equipment assigned to the Street Department as well as fuel purchases).

Special Opportunities, Challenges and/or Issues.

Facility Needs. The department has assumed full use of the Legion Road facility in recent months. (Previously, the building was shared with the Washington Volunteer Fire Department.) This has dramatically improved available space for office, garage and shop use. It has also had the secondary benefit of freeing space in the former ESDA building for police storage purposes. City Hall records stored on Legion Road will be relocated to the future City Hall once renovation is complete.

Capital Funding. The city has taken several meaningful steps in recent years to enhance financing for its local street network. As noted below, the city began utilizing 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. Unfortunately, the rapidly escalating cost of construction, particularly those projects involving asphalt and oil based products, has out-paced the growth of available revenues.

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 noted above, 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. Supplemental General Fund monies are being budgeted to alleviate this problem, but available revenues are far short of addressing current and long-term needs.

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 newly enacted Telecommunications Tax will enable the city to begin addressing some of these needs. Construction funds are currently in place for the following major roadway improvements: N. Cummings Lane (2009), Kern Road extension (2009), and Dallas Road Phase I (2011). General Fund monies are budgeted for Washington's share of the Summit Road project, the Wilmor/Kern project and for the Devonshire curb, gutter and sidewalk project in FY10-11.

Bridges/Major Cross Road Culverts. The city plans to replace the Lincoln Avenue bridge. The cost of this bridge improvement will qualify for 50% funding from the Tazewell County Highway Department.

Storm Sewers. Much of the city's storm sewer network is suffering from age, deterioration and insufficient capacity. Given our 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. Funding for the Briarcliff/Colonial Court storm sewer improvement is provided in the Storm Water Management Fund for FY10-11.

Sidewalks. The city has made steady progress in its sidewalk replacement program over prior years. Continued work is highly recommended. We have increased funding for this purpose in the coming year.

**STREETS
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Street</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property Repl.</i>	6,412	6,967	7,946	7,500	5,500	6,000	6,000	6,000
<i>Fee:</i>								
<i>Sidewalk Reim.</i>	768	1,458	4,759	2,000	500	0	0	0
<i>Curb & Gutter Rest.</i>	0	11,400	6,300	10,000	5,000	2,500	2,500	2,500
<i>Bridge Reimb (Taz. Co.)</i>	0	0	0	25,000	0	210,000	0	0
<i>Road and Bridge</i>	105,461	116,182	129,470	135,000	156,580	170,000	175,000	180,000
<i>Grant Proceeds</i>	3,225	16,617	0	0	0	0	168,000	0
<i>Recycling Grant</i>	14,277	15,780	15,780	15,780	15,780	15,780	15,780	15,780
<i>Miscellaneous</i>	8,994	15,156	4,926	5,000	6,000	5,000	5,000	5,000
TOTAL COLLECTIONS	139,137	183,560	169,181	200,280	189,360	409,280	372,280	209,280
<i>T/F From:</i>								
<i>GF Unrestricted</i>	1,318,492	1,233,174	1,760,854	1,782,049	1,815,311	2,114,320	2,004,012	1,482,729
<i>Water Fund</i>	0	0	0	0	0	16,625	0	0
<i>Sewer Fund</i>	0	0	0	0	0	16,625	0	0
<i>GF Telecom Fund</i>	0	0	0	0	0	225,000	0	0
<i>S. Wood SA</i>	0	6,024	490	0	0	0	0	0
TOTAL BUDG. FUNDS	\$ 1,457,629	\$ 1,422,758	\$ 1,930,525	\$ 1,982,329	\$ 2,004,671	\$ 2,781,850	\$ 2,376,292	\$ 1,692,009
EXPENDITURES:								
<i>Personnel</i>	\$ 513,093	\$ 534,173	\$ 610,159	\$ 737,600	\$ 641,500	\$ 769,600	\$ 824,837	\$ 885,028
<i>Operations</i>	221,416	231,297	309,417	326,140	334,036	367,500	366,300	385,350
<i>Capital</i>	179,481	79,025	99,655	345,000	260,445	1,225,000	779,000	5,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter T/F</i>	547,162	575,816	914,935	577,809	773,610	425,370	412,875	424,851
TOTAL	\$ 1,461,152	\$ 1,420,311	\$ 1,934,166	\$ 1,986,549	\$ 2,009,591	\$ 2,787,470	\$ 2,383,012	\$ 1,700,229
Revenue Over (Under)								
Expenditures	\$ (3,523)	\$ 2,447	\$ (3,641)	\$ (4,220)	\$ (4,920)	\$ (5,620)	\$ (6,720)	\$ (8,220)

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
City Engineer	0.50	0.50						
Pub. Services Manager	0.70	0.60						
Street Supervisor	0.75	0.85						
Water/Sewer Distr. Supv.	0.10	0.10						
Pub. Works Inspector	0.30	0.30						
Street Foreman	2.00	2.00						
Laborers	4.30	4.30						
Customer Serv. Specialist	0.40	0.40						
Regular Salaries			\$ 383,691	436,000	\$ 390,000	450,000	\$ 475,875	\$ 503,238
Alloc. to Recycling Grant			(9,600)	(10,000)	(10,000)	(10,300)	(10,892)	(11,519)
P-T Admin. Asst.	0.20	0.20						
PW Seasonal	2.40	2.40						
Grounds Mtnce.	1.20	1.20						
PW/Planning Technical	0.00	0.00						
Part-Time Wages			64,733	77,000	64,000	80,000	84,600	89,465
Overtime			17,357	15,000	15,500	16,000	16,920	17,893
Standby			4,405	5,500	4,000	5,000	5,288	5,592
Unused Sick Time			1,222	6,500	2,700	6,800	7,191	7,604
Group Insurance			102,555	125,000	92,000	130,000	149,500	171,925
Retiree Health Insurance			0	31,000	30,400	32,000	32,800	33,620
Health Savings Plan Contribution			836	2,200	1,800	3,700	3,913	4,138
Workers Comp. Insurance			36,986	41,000	43,500	48,500	51,289	54,238
Uniform Rental			4,697	4,800	4,400	4,600	4,865	5,144
Unemployment Insurance Tax			3,277	3,600	3,200	3,300	3,490	3,690
TOTAL FTE YEARS	12.85	12.85						
TOTAL PERSONNEL			\$ 610,159	\$ 737,600	\$ 641,500	\$ 769,600	\$ 824,837	\$ 885,028
Operations Detail								
R/M Building - Cont.			\$ 12,210	\$ 1,500	\$ 2,100	\$ 19,500	\$ 2,500	\$ 2,500
R/M Equipment - Cont.			150	1,200	1,040	1,600	1,500	1,500
R/M Sidewalk Repl. - Cont.			3,128	2,000	5,200	7,000	7,000	7,000
R/M Streetscaping - Cont.			11,387	19,940	13,346	16,400	17,000	17,500
R/M Street Misc. - Cont.			23,170	36,500	24,900	25,000	30,000	30,000
Engineering Fees			3,956	3,500	4,700	2,200	2,500	2,750
Legal Fees			9,884	1,000	7,000	3,000	3,000	3,000
Drug/Alcohol Testing			574	500	400	500	500	500
Data Processing Support			0	200	0	200	200	200
Professional Fees			0	1,000	0	500	750	1,000
Communications			4,358	5,100	4,400	6,600	5,200	5,400
Printing/Advertising			1,010	1,000	500	1,000	1,000	1,000
Membership Dues			469	500	600	500	500	500
Training			508	200	500	500	500	500
Ref. Materials/Manuals			0	100	100	100	100	100
Electricity			75,098	77,500	73,000	80,000	84,000	88,000
Heating			12,927	18,000	15,000	19,000	20,000	21,000
Property Insurance			2,199	2,500	2,400	2,500	2,600	2,700
Lease/Rent Expense			2,383	2,500	1,000	1,000	1,500	1,500
R/M Buildings - Comm.			3,945	2,000	4,500	7,000	2,500	2,500
R/M Equipment - Comm.			869	1,500	3,000	2,500	2,500	2,500
R/M Asphalt - Comm.			21,814	21,500	21,500	21,500	23,000	25,000
R/M Pavement Marking - Comm.			3,858	4,500	4,500	4,500	4,500	5,000
R/M Snow/Ice Control - Comm.			34,735	35,000	55,000	55,000	60,000	66,000
R/M Sand/Gravel - Comm.			6,730	8,000	9,700	9,500	10,000	10,500
R/M Concrete & Flowable - Comm.			14,295	18,500	20,300	21,000	22,000	23,000
R/M Street Misc. - Comm.			25,177	25,700	24,150	25,100	26,000	27,000
Office Supplies			553	200	700	500	200	200
Operating Supplies			3,787	4,000	4,000	4,000	4,000	4,000
Health & Safety Equipment			1,482	1,000	2,400	1,800	2,000	2,000
Misc. Equipment			8,567	8,000	5,000	5,000	5,000	5,000
Recycling Grant Expenses			19,421	20,000	20,700	21,400	22,500	24,000
Misc. Expenses			773	1,500	2,400	1,600	1,750	2,000
TOTAL OPERATIONS			\$ 309,417	\$ 326,140	\$ 334,036	\$ 367,500	\$ 366,300	\$ 385,350
Capital Detail								
Purchase:								
Equipment			\$ 8,627	\$ 5,000	\$ 2,000	\$ 15,000	\$ 5,000	\$ 5,000
Bld./Property			6,780	20,000	2,700	13,000	0	0
System Construction			75,840	250,000	174,098	1,110,000	759,000	0
System Engineering			8,408	70,000	81,647	87,000	15,000	0
System Legal			0	0	0	0	0	0
Traffic Signals			0	0	0	0	0	0
TOTAL CAPITAL			\$ 99,655	\$ 345,000	\$ 260,445	\$ 1,225,000	\$ 779,000	\$ 5,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
S. Wood SA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Kern Rd. DS Fund			140,731	141,849	140,731	0	0	0
S. Cummings DS Fund			89,847	88,840	87,004	84,162	81,320	78,477
Cruger Rd. DS Fund			85,795	86,120	84,266	83,208	81,556	80,374
Cruger Rd. Cap. Impr. Fund			419,415	0	189,609	0	0	0
Dallas Road Imp. Cap. Proj.			8,147	25,000	36,000	36,000	0	0
MERF			171,000	236,000	236,000	222,000	250,000	266,000
TOTAL INTER-FUND TRANSFERS			\$ 914,935	\$ 577,809	\$ 773,610	\$ 425,370	\$ 412,875	\$ 424,851
TOTAL EXPENDITURES			\$ 1,934,166	\$ 1,986,549	\$ 2,009,591	\$ 2,787,470	\$ 2,383,012	\$ 1,700,229

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 (FY08-09) Projection

Projected FY08-09 Police Department collections are generally consistent with budget estimates. Expenses are estimated to be substantially under budget. The General Fund transfer will be reduced accordingly.

Source of Funds

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

Budgeted Expenditures

Personnel. Proposed staffing for the coming year is unchanged. One currently vacant patrol officer position will remain unfilled indefinitely due to revenue uncertainties. Health insurance costs are projected to increase by 20% in the coming year while base wage increases are projected at 3.6%. Police Pension Fund expenses are projected to increase by about \$38,000 or 27% in the coming year.

Operations. The operations budget has been increased primarily in anticipation of the department's assuming all costs associated with building maintenance, utilities, etc. after city administrative offices are relocated to the new City Hall on Walnut Street. New line items have been added for electricity, heating and janitorial supplies; other line items (building and equipment maintenance, communications, property insurance) have been increased in recognition of the change in the building's use. Most of these expenses were previously charged against the City Hall Account. Police Commission expenses (primarily legal services) have been dramatically reduced.

Capital. Funding is proposed for the following capital purchases: new radio repeater (\$18,000) and antennae (3) at the existing City Hall radio tower (\$9,000). These improvements will replace 20 year old equipment and alleviate gaps in radio communication coverage.

Inter-Fund Transfers. A standard transfer to the Motor Equipment Replacement Fund is budgeted to cover operating, maintenance and replacement costs of 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 rapid growth. The addition of a third patrol district will enhance the department's ability to deliver services in light of growing demands.

Training. Training demands continue to grow in Law Enforcement and within the Washington Police Department. These demands include basic recruit training, mandated annual training, Auxiliary & Part-Time Police training, bi-monthly firearms training, use of force and legal updates. The department has expanded its training evolutions, focusing on fundamentals. Washington Police Officers must become proficient in the various skills needed to increase personal confidence and to serve with the highest level of proficiency and professionalism in the protection of life and property. Training must guarantee that each employee is tactically and ethically prepared to handle **HIGH RISK / LOW FREQUENCY** challenges.

Supervision. Capable and efficient supervision maximizes overall effectiveness while minimizing litigious exposure. The supervisory staff is charged with leading and supervising their respective patrol and investigative teams. The department's command staff must develop future leaders from within while performing basic supervisory functions: coaching, counseling, training, teaching, mentoring, disciplining, overseeing and developing

our personnel. Each member of the Washington Police Department is encouraged to grow and develop into future leaders within the organization.

Facility. Plans to expand department operations into the first floor of the current City Hall building will alleviate crowding and dramatically improve conditions in meeting and dealing with the public at the station. It is currently expected that City Hall administrative offices will be relocated on or about September 2009. Funding is budgeted to proceed with building planning and programming for the department's exclusive use of both the first floor and lower level space.

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**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 109,316	\$ 118,097	\$ 115,976	\$ 136,500	\$ 135,400	\$ 173,000	\$ 177,500	\$ 182,000
<i>Property Repl.</i>	4,898	5,047	6,270	5,800	7,200	7,500	7,700	8,000
<i>Special Events</i>	14,624	19,159	14,370	15,000	6,000	5,000	5,000	5,000
<i>Misc. Income</i>	22,982	10,777	8,872	2,000	15,000	2,000	2,000	2,000
<i>Grant Proceeds</i>	27,391	4,161	45,400	18,000	12,200	5,300	5,000	5,000
<i>Reimb. from WCHS</i>	38,000	39,330	41,100	45,100	45,100	49,610	54,600	60,600
TOTAL COLLECTIONS	\$ 217,211	\$ 196,571	\$ 231,988	\$ 222,400	\$ 220,900	\$ 242,410	\$ 251,800	\$ 262,600
<i>T/F From:</i>								
<i>GF Unrestr.</i>	2,127,283	2,075,611	1,922,381	2,677,780	2,391,413	2,855,470	3,028,915	3,228,274
<i>AED Fund</i>	0	0	512	0	0	0	0	0
TOTAL	\$ 2,344,494	\$ 2,272,182	\$ 2,154,881	\$ 2,900,180	\$ 2,612,313	\$ 3,097,880	\$ 3,280,715	\$ 3,490,874
EXPENDITURES:								
<i>Personnel</i>	1,849,262	1,883,419	1,744,742	2,413,180	2,150,710	2,558,200	2,757,265	2,950,374
<i>Operations</i>	216,264	228,585	206,548	273,400	248,003	296,680	304,450	307,500
<i>Capital</i>	130,998	6,078	19,593	25,600	25,600	28,000	10,000	10,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	147,970	154,100	183,998	188,000	188,000	215,000	209,000	223,000
TOTAL	\$ 2,344,494	\$ 2,272,182	\$ 2,154,881	\$ 2,900,180	\$ 2,612,313	\$ 3,097,880	\$ 3,280,715	\$ 3,490,874
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
Police Chief	1.00	1.00						
Deputy Police Chief	1.00	1.00						
Sergeants	4.00	4.00						
Patrol Officers	15.00	15.00						
Exec. Administrator to Chief	0.00	0.00						
Police Services Technician	1.00	1.00						
Dispatchers	6.00	6.00						
Regular Salaries			\$ 930,628	\$ 1,320,000	\$ 1,230,000	\$ 1,440,000	\$ 1,543,950	\$ 1,632,727
P-T Dispatchers	1.00	1.00	6,052	32,000	27,000	34,000	35,955	38,022
P-T Officers	2.00	2.00	53,859	50,000	45,000	50,000	52,875	55,915
Overtime-Officers			167,015	180,000	150,000	160,000	169,200	178,929
Overtime allocated to Grants			3,000	12,000	2,000	5,000	5,288	5,592
Overtime-Dispatchers			39,195	40,000	45,000	50,000	52,875	55,915
Unused Sick Time			12,405	20,000	13,500	15,000	15,863	16,775
Group Insurance			322,501	422,680	300,000	410,000	471,500	542,225
Retiree Health Insurance			0	95,500	95,110	96,000	98,400	100,860
Health Savings Plan Contribution			9,234	8,000	10,000	18,000	19,035	20,130
Workers Comp. Insurance			40,457	45,800	49,000	57,000	61,229	64,750
Uniform Rental			30,418	36,000	34,000	35,000	37,753	39,924
Unemployment Insurance Tax			7,823	8,900	7,500	7,700	8,143	8,611
Police Pension Expense			122,155	142,300	142,600	180,500	185,200	190,000
TOTAL FTE YEARS	31.00	31.00						
TOTAL PERSONNEL			\$ 1,744,742	\$ 2,413,180	\$ 2,150,710	\$ 2,558,200	\$ 2,757,265	\$ 2,950,374
Operations Detail								
R/M Building-Cont.			\$ 498	\$ 2,500	\$ 2,500	\$ 4,200	\$ 5,000	\$ 5,000
R/M Equipment-Cont.			7,793	6,700	12,450	13,600	14,000	14,000
Legal Fees			80,137	85,000	90,000	85,000	85,000	85,000
Professional Fees			130	1,000	500	1,000	1,000	1,000
Postage Expense			458	1,500	1,500	1,500	1,600	1,700
Communications			6,226	5,500	7,200	12,000	12,500	13,000
Publishing Fees			1,158	1,000	750	1,000	1,000	1,000
Printing Fees			1,752	4,200	4,200	4,000	4,300	4,400
Recruitment			288	2,150	2,000	2,000	2,000	2,000
Membership Dues			5,614	6,900	5,900	6,000	6,500	7,000
Training			31,051	53,000	35,000	53,000	53,000	53,000
Subscriptions			461	700	550	500	600	700
Reference Materials/Manuals			643	400	803	400	400	400
Property Insurance			130	200	200	1,830	2,000	2,000
Electricity			0	0	0	10,000	15,000	16,000
Heating			0	0	0	3,500	3,750	4,000
Lease/Rent Expense			7,493	11,500	6,500	9,350	10,000	10,000
R/M Buildings-Comm.			2,858	2,500	2,500	5,000	5,000	5,000
R/M Equipment-Comm.			4,927	5,500	5,500	5,500	5,500	5,500
Office Supplies			4,388	4,650	4,650	5,000	5,000	5,000
Operating Supplies			2,327	3,000	3,000	3,000	3,000	3,000
Misc. Equipment			7,595	10,000	10,800	11,000	10,250	10,500
Janitorial Supplies			0	0	0	3,500	3,500	3,500
Misc. Expenses			6,620	7,000	7,000	7,500	7,250	7,500
Firearms Training			7,889	12,000	12,000	14,000	14,000	14,000
Police Commission Expense			13,359	40,000	26,000	28,000	28,000	28,000
Misc. Grant Disbursement			12,753	6,500	6,500	5,300	5,300	5,300
TOTAL OPERATIONS			\$ 206,548	\$ 273,400	\$ 248,003	\$ 296,680	\$ 304,450	\$ 307,500
Capital Detail								
Purchase:								
Equipment			\$ 19,593	\$ 25,600	\$ 25,600	\$ 28,000	\$ 10,000	\$ 10,000
Bldg./Property			0	0	0	0	0	0
TOTAL CAPITAL			\$ 19,593	25,600	25,600	28,000	10,000	10,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
Police Department - Special Projects			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MERF - Grant Proceeds			18,998	0	0	0	0	0
MERF			165,000	188,000	188,000	215,000	209,000	223,000
TOTAL INTER-FUND TRANSFERS			\$ 183,998	\$ 188,000	\$ 188,000	\$ 215,000	\$ 209,000	\$ 223,000
TOTAL EXPENDITURES			\$ 2,154,881	\$ 2,900,180	\$ 2,612,313	\$ 3,097,880	\$ 3,280,715	\$ 3,490,874

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 (FY08-09) Projection

Total projected expenditures are slightly over budget largely due to the \$5,000 supplementary subsidy granted to the Washington Area Chamber of Commerce after budget adoption. The year-end intra-fund transfer from the General Fund will be moderately higher than originally planned.

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 the total projected expenses in this account for the coming year.

Budgeted Expenditures

Personnel. The city charges a portion (30%) of the Planning and Development Director's salary and benefits to this fund to cover time spent on tourism and 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 obligations with the Washington Area Chamber of Commerce (\$25,400), the Peoria Area Convention and Visitors Bureau (\$10,000) and the Economic Development Council for Central Illinois (\$2,500) for services related to tourism promotion and economic development activities. Lastly, supplemental monies (\$2,000) are proposed in the coming year to enable the Planning and Development Director to join other Peoria area representatives in attending the 2009 ICSC National Retail Conference.

Special Opportunities/Challenges/Issues

The City Council recently approved an increase in the city's Hotel/Motel tax rate from 5% to 6% with the increased revenue dedicated to support the Peoria Area Convention and Visitors Bureau (PACVB). This increased rate is currently expected to generate \$10,000 annually.

(Note: Supplementary budget requests from the Washington Area Chamber of Commerce and the EDC of Central Illinois, both in the amount of \$5,000, are not included in the budget.)

**TOURISM & ECONOMIC DEVELOPMENT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Hotel/Motel</i>	\$ 14,825	\$ 16,921	\$ 32,831	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	31,310	23,504	17,361	51,110	51,410	67,100	66,833	68,184
TOTAL	\$ 46,135	\$ 40,425	\$ 50,192	\$ 51,110	\$ 51,410	\$ 67,100	\$ 66,833	\$ 68,184
EXPENDITURES:								
<i>Personnel</i>	\$ 20,022	\$ 13,935	\$ 15,743	\$ 17,460	\$ 16,960	\$ 21,750	\$ 23,033	\$ 24,384
<i>Operations</i>	26,113	26,490	34,449	33,650	34,450	45,350	43,800	43,800
<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
TOTAL	\$ 46,135	\$ 40,425	\$ 50,192	\$ 51,110	\$ 51,410	\$ 67,100	\$ 66,833	\$ 68,184
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
<i>P&D Director</i>	0.30	0.35						
<i>Regular Salaries</i>			\$ 15,283	\$ 17,000	\$ 16,500	\$ 21,000	\$ 22,208	\$ 23,484
<i>Unused Sick Time</i>			0	260	260	350	400	450
<i>Group Insurance</i>			233	0	0	0	0	0
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			227	200	200	400	425	450
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
TOTAL FTE YEARS	0.30	0.35						
TOTAL PERSONNEL			\$ 15,743	\$ 17,460	\$ 16,960	\$ 21,750	\$ 23,033	\$ 24,384
<u>Operations Detail</u>								
<i>Contractual Services</i>			\$ 34,199	\$ 25,400	\$ 30,400	\$ 35,400	\$ 35,400	\$ 35,400
<i>Communications</i>			0	100	0	100	100	100
<i>Membership Dues</i>			150	3,050	2,700	2,950	3,100	3,100
<i>Training</i>			100	1,100	600	900	1,200	1,200
<i>Subscriptions</i>			0	100	50	100	100	100
<i>Misc. Equipment</i>			0	100	0	100	100	100
<i>Tourism Expenses</i>			0	200	0	200	200	200
<i>Econ. Development Expenses</i>			0	3,600	700	5,600	3,600	3,600
TOTAL OPERATIONS			\$ 34,449	\$ 33,650	\$ 34,450	\$ 45,350	\$ 43,800	\$ 43,800
<u>Capital Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 50,192	\$ 51,110	\$ 51,410	\$ 67,100	\$ 66,833	\$ 68,184

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 (FY08-09) Projection

Total FY08-09 expenses are expected to be substantially under budget. Accordingly, the anticipated General Fund transfer will be reduced by about \$30,000.

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. Total budgeted operations expenses are substantially decreased from last year's budget. Most of the decrease is attributable to the elimination of funding for GIS mapping upgrades completed last year (photography, building updates, etc.). Major operations expenses include legal fees, consulting services (primarily GIS technical assistance from Tri-County RPC (\$30,000), Route 8 Planning Study (\$10,000), commercial plan review and inspection services (\$7,000)), and membership dues (PPUATS, APA, IPOC, etc.) and software licenses and upgrades.

Capital. Capital funds are budgeted for the scheduled replacement of one personal computer, the plotter and related software in the coming year. The plotter purchase has been carried forward from last year.

MERF Transfer. A new transfer to the Motor Equipment Replacement Fund is budgeted to cover costs associated with the purchase of a replacement vehicle assigned to the Building Inspector.

Special Opportunities/Challenges/Issues

The department has made major strides in updating the city's GIS database during the past year. Aerial photography and building updates have been purchased and the support of the Tri-County RPC GIS technician has produced tangible progress. Continued funding for the Tri-County GIS contractual services is included in the proposed budget.

Staff has also made measurable progress in updating the city's comprehensive plan and achieving the extension of the Downtown TIF District. Both of these projects should be completed in the coming months. Other special, on-going work objectives include assistance to the newly formed Historic Preservation Commission and accomplishing the retail study/marketing objectives for Sunnyland Plaza.

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

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	164,323	161,819	179,411	281,915	250,434	286,790	259,423	270,788
TOTAL	\$ 164,323	\$ 161,819	\$ 179,411	\$ 281,915	\$ 250,434	\$ 286,790	\$ 259,423	\$ 270,788
EXPENDITURES:								
<i>Personnel</i>	\$ 127,041	\$ 117,597	\$ 133,097	\$ 139,600	\$ 137,000	\$ 150,250	\$ 160,223	\$ 170,988
<i>Operations</i>	33,702	42,536	43,330	129,315	110,168	107,540	92,900	93,400
<i>Capital</i>	3,580	1,686	2,984	13,000	3,266	11,000	4,000	4,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	18,000	2,300	2,400
TOTAL	\$ 164,323	\$ 161,819	\$ 179,411	\$ 281,915	\$ 250,434	\$ 286,790	\$ 259,423	\$ 270,788
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
P&D Director	0.50	0.55						
Bldg. & Zoning Supv.	1.00	1.00						
Regular Salaries			\$ 71,173	\$ 72,000	\$ 77,500	\$ 82,000	\$ 86,715	\$ 91,701
P-T Inspectors	0.60	0.60						
P-T Admin. Asst.	0.20	0.20						
P.W./Planning Tech.	0.00	0.00						
Part-Time Wages			40,189	37,000	32,000	37,000	39,128	41,377
Overtime			16	700	200	750	793	839
Unused Sick Time			388	1,100	700	1,300	1,375	1,454
Group Insurance			14,034	16,000	14,000	16,000	18,400	21,160
Retiree Health Insurance			0	4,500	4,300	4,500	4,613	4,728
Health Savings Plan Contribution			379	400	400	600	635	671
Workers Comp. Insurance			5,758	6,500	6,900	7,000	7,403	7,828
Payroll Taxes			1,160	1,400	1,000	1,100	1,163	1,230
TOTAL FTE YEARS	2.30	2.35						
TOTAL PERSONNEL			\$ 133,097	\$ 139,600	\$ 137,000	\$ 150,250	\$ 160,223	\$ 170,988
Operations Detail								
Mileage			\$ 532	\$ 3,400	\$ 700	\$ 900	\$ 1,000	\$ 1,000
Engineering Fees			0	1,000	0	1,000	1,000	1,000
Legal Fees			6,442	23,000	16,500	20,000	20,000	20,000
Consultation/Contractual			13,380	78,100	74,300	59,800	45,000	45,000
Postage Expenses			563	1,200	1,050	1,200	1,250	1,300
Communications			1,360	1,700	1,550	1,700	1,750	1,800
Publishing Fees			698	1,900	1,100	1,800	1,800	1,800
Printing Fees			0	300	200	300	300	300
Recruitment			0	200	200	200	200	200
Membership Dues			8,780	5,425	4,743	5,425	5,500	5,500
Training			3,263	2,500	1,625	4,225	4,300	4,300
Subscriptions			839	1,190	1,022	1,190	1,200	1,200
Reference Materials			728	1,600	978	1,600	1,700	1,800
Software			5,440	4,600	4,300	4,600	4,600	4,800
Office Supplies			500	1,100	1,000	1,100	1,200	1,300
Misc. Equipment			272	800	0	1,200	800	800
Miscellaneous Expense			533	1,300	900	1,300	1,300	1,300
TOTAL OPERATIONS			\$ 43,330	\$ 129,315	\$ 110,168	\$ 107,540	\$ 92,900	\$ 93,400
Capital Detail								
Purchase:								
Equipment			\$ 2,984	\$ 13,000	\$ 3,266	\$ 11,000	\$ 4,000	\$ 4,000
TOTAL CAPITAL			\$ 2,984	\$ 13,000	\$ 3,266	\$ 11,000	\$ 4,000	\$ 4,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
Merf			\$ 0	\$ 0	\$ 0	\$ 18,000	\$ 2,300	\$ 2,400
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 18,000	\$ 2,300	\$ 2,400
TOTAL EXPENDITURES			\$ 179,411	\$ 281,915	\$ 250,434	\$ 286,790	\$ 259,423	\$ 270,788

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 (FY08-09) Projection

FY08-09 projected collections are consistent with the budget. Expenditures are expected to be under budget due to reduced payments associated with the employment of the Fire Chief who was hired several months after the start of the fiscal year.

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. FY09-10 budgeted operations expenses are proposed to increase as follows: \$30,000 payable to the Washington Volunteer Fire Department and a \$1,000 increase to the Northern Tazewell Fire Department. All of the General Fund property tax increase approved for the coming year is proposed to be allocated, pro-rata, to the respective departments.

Supplemental monies are budgeted in Repair/Maintenance Building Contractual line item for parking lot repairs and in the miscellaneous expense line item for antennae tower improvements.

Special Opportunities/Challenges/Issues

Financial support for the Washington Volunteer Fire Department and Rescue Squad has been steadily increased over the last several years. The city's contractual obligations to support Fire Department operations have increased from \$277,572 in May 2004 to a proposed \$530,000 in May 2009. This additional financial support has been in recognition of increasing demands for services particularly related to ambulance and rescue activities and the employment of a full time Fire Chief to manage the department.

The department requested total FY09-10 funding in the amount of \$750,000, \$220,000 more than provided in the draft budget. In addition, the department anticipates the need for added space and increased staffing in the future. Given realistic assumptions for future city revenue growth and the many other competing demands for funding, the city's ability to meet the department's near and long-term financial objectives is highly problematic.

**FIRE AND RESCUE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 149,692	\$ 150,544	\$ 198,721	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	10,279	8,971	9,460	9,800	10,700	11,500	12,000	12,500
<i>Misc.</i>	0	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 159,971	\$ 159,515	\$ 208,181	\$ 9,800	\$ 10,700	\$ 11,500	\$ 12,000	\$ 12,500
<i>T/F From:</i>								
<i>GF Unrestricted</i>	204,766	109,053	205,838	518,200	479,631	560,250	565,850	584,850
TOTAL BUDG. FUNDS	\$ 364,737	\$ 268,568	\$ 414,019	\$ 528,000	\$ 490,331	\$ 571,750	\$ 577,850	\$ 597,350
EXPENDITURES:								
<i>Personnel</i>	\$ 105,030	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	259,707	268,568	414,019	528,000	490,331	571,750	577,850	597,350
<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
TOTAL	\$ 364,737	\$ 268,568	\$ 414,019	\$ 528,000	\$ 490,331	\$ 571,750	\$ 577,850	\$ 597,350
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
N/A	0.00	0.00						
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
R/M Building - Cont.			\$ 10,597	\$ 5,500	\$ 3,000	\$ 14,500	\$ 5,500	\$ 5,500
R/M Equipment - Cont.			1,968	1,000	200	1,000	\$ 1,000	\$ 1,000
Legal Fees			0	2,000	2,000	2,000	2,000	2,000
Property Insurance			2,444	2,700	2,700	2,700	3,000	3,300
WVFD & RS Payments			315,000	415,000	415,000	440,000	455,000	470,000
Equipment Funding			70,000	0	0	0	0	0
Fire Chief Funding			0	85,000	49,581	90,000	93,000	96,500
Northern Tazewell Pmts.			12,300	16,250	16,250	17,250	17,800	18,500
R/M Building - Comm.			310	300	0	300	300	300
Misc. Expenses			1,400	250	1,600	4,000	250	250
TOTAL OPERATIONS			\$ 414,019	\$ 528,000	\$ 490,331	\$ 571,750	\$ 577,850	\$ 597,350
Capital Detail								
Purchase:								
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
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 414,019	\$ 528,000	\$ 490,331	\$ 571,750	\$ 577,850	\$ 597,350

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 (FY08-09) Projection

Revenues are projected to be consistent with budget. The transfer to the Muller Road Capital Improvement Fund is larger than expected. See Muller Road budget for details.

Source of Funds

The city will receive income from the Telecommunications Tax currently estimated to total \$385,000 per year plus interest on investments.

Budgeted Expenditures

Monies are budgeted for the following purposes: \$858,000 and \$225,000 transfers in FY09-10 for the North Cummings Lane Roadway Improvement and Lincoln Bridge projects, respectively; \$180,000 in FY10-11 for the Briarcliff/Colonial Court Storm Sewer, and \$383,300 in FY11-12 for the Dallas Road Improvement (Phase I).

GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Bal.				\$ 718,161	\$ 730,549	\$ 689,973	\$ 2,973	\$ 213,473
REVENUES:								
Telecommunications Tax	\$ 22,724	\$ 350,176	\$ 372,878	\$ 385,000	\$ 395,000	\$ 385,000	\$ 385,000	\$ 385,000
Interest	0	9,617	20,325	10,000	10,000	11,000	3,500	10,000
TOTAL COLLECTIONS	22,724	359,793	393,203	395,000	405,000	396,000	388,500	395,000
T/F N. Cum. Rdway Imp.	0	0	0	0	0	0	2,000	2,000
TOTAL REVENUE	\$ 22,724	\$ 359,793	\$ 393,203	\$ 395,000	\$ 405,000	\$ 396,000	\$ 390,500	\$ 397,000
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	16,620	30,970	380,000	445,576	0	180,000	383,300
TOTAL	\$ 0	\$ 16,620	\$ 30,970	\$ 380,000	\$ 445,576	\$ 0	\$ 180,000	\$ 383,300
Revenue Over (Under) Expenditures	\$ 22,724	\$ 343,173	\$ 362,233	\$ 15,000	\$ (40,576)	\$ 396,000	\$ 210,500	\$ 13,700
Intra T/F	0	0	0	0	0	1,083,000	0	0
Net Rev. Over (Under) Exp.	\$ 22,724	\$ 343,173	\$ 362,233	\$ 15,000	\$ (40,576)	\$ (687,000)	\$ 210,500	\$ 13,700

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase - System Construction</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>Storm Water Management</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 180,000	\$ 0
<i>Dallas Road Improvement</i>			0	0	0	0	0	383,300
<i>Muller Road Cap. Impr. Fund</i>			30,970	380,000	445,576	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 30,970	\$ 380,000	\$ 445,576	\$ 0	\$ 180,000	\$ 383,300
TOTAL EXPENDITURES			\$ 30,970	\$ 380,000	\$ 445,576	\$ 0	\$ 180,000	\$ 383,300
<u>Intra-Fund Transfers</u>								
<i>N. Cummings Road Imp.</i>			\$ 0	\$ 0	\$ 0	\$ 858,000	\$ 0	\$ 0
<i>Street Fund (Lincoln Bridge)</i>			0	0	0	225,000	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 1,083,000	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 30,970	\$ 380,000	\$ 445,576	\$ 1,083,000	\$ 180,000	\$ 383,300

NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT

Core Service, Purpose or Function

The city plans to upgrade North Cummings Lane to serve and support the new residential development occurring in this area. In order to defray a portion of the cost of this improvement, agreements have been made requiring the payment of roadway improvement fees to the city. These agreements generally provide 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.

Current Year (FY08-09) Projection

Only very nominal revenues and expenses were projected for the FY08-09 budget.

Source of Funds

As noted above, the city receives payments when lots are platted in certain areas located north of Route 24. A transfer from the Telecommunications Tax Fund is also planned for FY09-10.

Budgeted Expenditures

Funds are budgeted in FY09-10 to accomplish the reconstruction of North Cummings Lane.

N. CUMMINGS ROADWAY IMPROVEMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance	\$ 88,833	\$ 105,445	\$ 123,370	\$ 92,870	\$ 104,369	\$ 102,174	\$ 3,174	\$ 5,174
REVENUES:								
Roadway Impr. Fee	13,095	12,015	0	2,000	3,105	0	2,000	2,000
Interest	3,517	5,910	4,781	4,000	1,300	1,000	0	0
TOTAL COLLECTIONS	\$ 16,612	\$ 17,925	\$ 4,781	\$ 6,000	\$ 4,405	\$ 1,000	\$ 2,000	\$ 2,000
T/F From Tele. Tax	0	0	0	0	0	858,000	0	0
TOTAL BUDG. FUNDS	16,612	17,925	4,781	6,000	4,405	859,000	2,000	2,000
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	35,000	5,000	6,600	958,000	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	\$ 35,000	\$ 5,000	\$ 6,600	\$ 958,000	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 16,612	\$ 17,925	\$ (30,219)	\$ 1,000	\$ (2,195)	\$ (99,000)	\$ 2,000	\$ 2,000
Intra T/F	0	0	0	0	0	0	2,000	2,000
Net Rev. Over (Under) Exp.	\$ 16,612	\$ 17,925	\$ (30,219)	\$ 1,000	\$ (2,195)	\$ (99,000)	\$ 0	\$ 0

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
System construction			\$ 0	\$ 0	\$ 0	\$ 900,000	\$ 0	\$ 0
System engineering			35,000	5,000	6,600	58,000	0	0
TOTAL CAPITAL			\$ 35,000	\$ 5,000	\$ 6,600	\$ 958,000	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			0	0	0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 35,000	\$ 5,000	\$ 6,600	\$ 958,000	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>								
GF-Telecommunication Tax			\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,000
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 35,000	\$ 5,000	\$ 6,600	\$ 958,000	\$ 2,000	\$ 2,000

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 (FY08-09) Projection

FY08-09 projected collections are estimated to be substantially under budget: \$43,500. Expenditures are also substantially under budget largely due to the deferral of the WTP No. 1 Reaction Basin project to FY09-10. FYE cash reserves will improve by about \$69,000. It is important to note that substantial Water Fund cash reserves will be expended in the next two fiscal years for planned capital projects: reaction basin and water tank maintenance.

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 \$3.28 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 6.5 full time equivalent personnel are assigned to operations and maintenance, billing and administrative services related to the water system. These personnel are further classified as follows:

<u>FTE</u>	<u>Classification</u>	<u>Function</u>
1.86	Admin/Clerical	Engineering, Gen. Supervision, Billing, Accounts Receivable/Payable, Human Resources
2	WTP Operators	Operate/maintain 2 WTP's and ancillary duties
2.45	Dist. Sys. Mtc.	Operate/repair/maintain water distribution system
0.25	Meter Reader	Water meter reading

Wage and benefit costs are projected to increase only moderately in FY09-10 compared to the prior year budget. The FY09-10 budget anticipates a 20% annual hike in health insurance and about 3.6% annual growth in base wage costs. Total personnel costs are projected to increase by about 7.5% in both FY10-11 and FY11-12 based on current assumptions.

Operations. A wide variety of expenditures fall into the operations classification including: utilities and communication expenses, system maintenance and repair, property insurance, chemicals, etc. Supplemental, one time funding increases are proposed for the following purposes: replacement doors at the Hillcrest Booster Station and well house No. 6 and the re-keying of doors at all well houses and WTP No. 1 (Repair and Maintenance of Building Contractual), rehabilitation of Well No. 7 (Repair and Maintenance System Contractual), and WTP No. 1 softener repair (Repair and Maintenance System Commodities).

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

Reaction Basin Replacement	\$257,000 (WTP No. 1)
Water Meters	40,000
Water Main Replacement Program	20,000 (Engineering)
Variable Frequency Drives for Wells (2)	27,000
Fire Hydrant Replacement Program (4)	10,000

(See Water Subdivision Development Fee, TIF No. 1, Water Connection Fee and Water Tower Reserve Accounts for other capital projects related to the city's water system.)

Debt Service

Debt service payments are estimated to total about \$10,520 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 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 Street Fund to pay a portion of the cost of building improvements to the Legion Road facility.
- To the Illinois Municipal Retirement Fund (IMRF) to pay a portion of the retirement contributions for employees assigned to the Water Fund.

Special Opportunities, Challenges and/or Issues

Long-Term Finances. The city has experienced multiple issues in recent years that have adversely affected long term capital funding for water system repairs and improvements. Revenue from water user fees actually decreased in FY08-09 by \$45,000 compared to actual collections in the prior year. This decrease was in spite of a 3.6% rate hike that took effect May 1, 2008. Costs of electricity have escalated from \$78,000 in to an estimated \$165,000 since rate deregulation. Softener salt expenses have grown from \$66,000 to \$104,000 over two years. Lastly, chemical costs have increased by about 50% since FY07-08. While the above costs have been absorbed into the operating budget, decreased capital funding has resulted. Rate adjustments will be required to address this deficiency.

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.

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. As noted above, funding is tentatively budgeted to replace the reaction basin at WTP No. 1.

Water Distribution System: Tanks. Regular maintenance of the city's two elevated water tanks is essential to the preservation and life of these assets. Monies are budgeted in the Water Tower Reserve Account to perform major maintenance on Water Tank No. 2 in FY 10-11.

Given the new construction that has occurred and is anticipated, 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 is the weakest link of the city's water system. As noted in prior years, special areas of concern include the following:

- Many of the city's older, more established neighborhoods have undersized, deteriorating water mains in need of being upgraded. As noted above, funds to address these needs on a regular, sustainable basis are not currently available.
- The distribution systems served by the city's two water treatment plants have largely operated independent of one another. In order to improve overall system reliability and meet the increased water demand resulting from new growth, the following improvements are needed: 1) installation of variable speed control equipment at the Hillcrest Booster station and 2) construction of a second water main feed from WTP No. 2 to the distribution system. Funding for the latter project is budgeted for FY09-10.
- The water systems serving newly developing areas need attention (primarily looping) to assure adequate, reliable flows and pressure. A second supply line to serve the residential area north of Route 24 was constructed this past year. Other areas of special concern include: the city's northeast quadrant, areas north of Washington Estates; and developing areas along Cruger and Nofsinger Roads.

**WATER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 1,153,934	\$ 1,283,973	\$ 1,341,251	\$ 995,551	\$ 567,297
Min. Std. Bal. (a)						\$ 263,625	\$ 269,238	\$ 275,158
Surplus Funds						\$ 1,077,626	\$ 726,314	\$ 292,139
REVENUES:								
<i>Metered Sales</i>	\$ 879,620	\$ 950,557	\$ 1,010,659	\$ 1,015,000	\$ 965,000	\$ 1,010,000	\$ 1,035,250	\$ 1,061,131
<i>Pumphouse Sales</i>	4,163	2,407	2,475	3,500	3,000	2,500	2,500	2,500
<i>Penalty Charges</i>	5,243	5,854	5,358	5,200	5,200	6,000	6,200	6,500
<i>Water Meters</i>	47,850	25,520	22,220	20,000	16,000	7,000	7,000	8,500
<i>Water Construction</i>	22,400	9,700	9,100	7,500	7,000	5,000	5,000	6,000
<i>Interest</i>	27,861	38,981	42,840	20,000	24,000	15,000	12,000	6,000
<i>Forfeited Inspection Fees</i>	0	6,200	13,900	5,000	11,000	5,000	5,000	6,000
<i>Misc. Income</i>	10,485	3,187	11,791	3,500	5,000	4,000	4,000	4,000
TOTAL COLLECTIONS	\$ 997,622	\$ 1,042,406	\$ 1,118,343	\$ 1,079,700	\$ 1,036,200	\$ 1,054,500	\$ 1,076,950	\$ 1,100,631
<i>T/F From:</i>								
<i>Sewer</i>	37,592	23,386	28,910	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUE	\$ 1,035,214	\$ 1,065,792	\$ 1,147,253	\$ 1,099,700	\$ 1,056,200	\$ 1,074,500	\$ 1,096,950	\$ 1,120,631
EXPENDITURES:								
<i>Personnel</i>	\$ 346,482	\$ 381,161	\$ 375,692	\$ 450,300	\$ 422,000	\$ 456,000	\$ 489,780	\$ 526,697
<i>Operations</i>	274,648	294,547	332,146	381,450	376,951	474,570	423,530	450,040
<i>Capital</i>	211,561	137,321	66,654	417,000	90,427	354,000	250,000	50,000
<i>Debt Service</i>	11,941	11,586	11,083	10,876	10,876	10,520	10,165	9,810
<i>Inter-Fund T/F</i>	67,092	91,781	99,705	100,220	98,668	125,110	115,729	122,987
TOTAL EXPENDITURES	\$ 911,724	\$ 916,396	\$ 885,280	\$ 1,359,846	\$ 998,922	\$ 1,420,200	\$ 1,289,204	\$ 1,159,534
Revenue Over (Under)								
Expenditures	\$ 123,490	\$ 149,396	\$ 261,973	\$ (260,146)	\$ 57,278	\$ (345,700)	\$ (192,254)	\$ (38,903)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 236,000	\$ 0
Net Rev. Over (Under) Exp.	\$ 123,490	\$ 149,396	\$ 261,973	\$ (260,146)	\$ 57,278	\$ (345,700)	\$ (428,254)	\$ (38,903)

Annual Budget
FY 2009-10
City of Washington, IL

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	0.10	0.10						
Pulic Services Manager	0.15	0.15						
WTP Supervisor	1.00	1.00						
WTP Operator	1.00	1.00						
Water/Sewer Distr. Supv.	0.45	0.45						
Pub. Works Inspector	0.40	0.40						
Laborers	1.35	1.35						
Cust. Serv. Specialist	1.15	1.15						
Acctg. Supervisor	0.10	0.10						
Custodian/Meter Reader	0.25	0.25						
Regular Salaries			\$ 268,677	\$ 288,000	\$ 285,000	\$ 295,000	\$ 311,963	\$ 329,900
P-T Accountant	0.06	0.06						
Pub. Works Seasonal	0.25	0.25						
PW/Planning Technical	0.00	0.00						
Part Time Wages			2,799	8,000	3,000	8,000	8,460	8,946
Overtime			13,893	22,000	19,000	22,000	23,265	24,603
Standby			1,951	2,500	2,000	2,200	2,327	2,460
Unused Sick Time			1,322	4,400	3,000	4,500	4,759	5,032
Group Insurance			68,970	90,000	77,000	87,000	100,050	115,058
Retiree Health Insurance			0	15,000	14,500	15,000	15,375	15,759
Health Savings Plan Contribution			701	1,500	1,100	2,800	2,961	3,131
Unemployment Insurance Tax			1,373	1,900	1,400	1,500	1,586	1,677
Workers Comp. Insurance			12,858	14,000	13,500	15,000	15,863	16,775
Uniform Rental			3,148	3,000	2,500	3,000	3,173	3,355
TOTAL FTE YEARS	6.56	6.56						
TOTAL PERSONNEL			\$ 375,692	\$ 450,300	\$ 422,000	\$ 456,000	\$ 489,780	\$ 526,697
Operations Detail								
R/M - Building-Cont.			\$ 3,489	\$ 2,250	\$ 2,000	\$ 8,350	\$ 3,000	\$ 3,500
R/M-Equipment-Cont.			2,554	2,850	1,271	1,900	2,000	2,000
R/M-System-Cont.			8,567	10,000	10,000	30,500	10,000	10,000
Engineering Fees			0	500	0	2,000	1,000	1,000
Legal Fees			9,576	500	4,500	2,500	1,000	1,000
Drug & Alcohol Testing			281	200	300	300	300	300
Data Processing Support			1,670	2,800	2,800	3,200	3,200	3,200
Consultation Fees			0	1,000	0	1,500	1,000	1,000
Water Testing			5,063	2,500	5,200	7,250	8,500	8,500
Postage Expenses			2,672	3,000	5,100	5,400	5,600	5,800
Communications			5,610	6,300	5,820	7,400	6,000	6,000
Printing/Advertising			1,687	1,700	2,300	2,200	2,300	2,400
Membership Dues			485	600	950	1,000	1,000	1,000
Training			2,009	1,400	600	1,200	1,300	1,400
Ref. Materials/Manuals			109	100	110	120	130	140
Electricity			129,122	165,000	150,000	165,000	181,500	199,650
Heating			5,029	3,500	3,000	3,750	4,000	4,250
Property Insurance			8,295	9,100	8,500	8,700	9,000	9,300
Lease/Rent Expense			521	1,550	1,800	1,400	1,550	1,700
R/M-Building-Comm.			946	6,000	1,200	1,000	1,000	1,000
R/M-Equipment-Comm.			3,663	4,000	1,000	2,000	2,500	3,000
R/M-System-Comm.			36,445	33,500	34,500	48,500	35,000	35,000
Office Supplies			613	500	1,200	1,200	1,200	1,200
Operating Supplies			1,693	1,800	2,200	3,000	2,000	2,000
Health & Safety Equipment			675	500	1,900	1,200	1,200	1,200
Miscellaneous Equipment			5,344	5,200	1,500	13,000	5,000	5,000
Chemicals			26,093	32,100	34,000	38,000	40,000	42,000
Softener Salt			66,595	75,000	89,000	104,000	84,000	88,000
Lab/Testing Supplies			2,157	3,000	3,000	3,000	3,000	3,000
Miscellaneous Expenses			302	1,500	1,200	1,500	1,500	1,500
Bad Debts			4,370	3,500	4,000	4,500	4,750	5,000
TOTAL OPERATIONS			\$ 332,146	\$ 381,450	\$ 376,951	\$ 474,570	\$ 423,530	\$ 450,040
Capital Detail								
Purchase:								
Equipment			\$ 697	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal			800	0	0	0	0	0
Bld./Property			0	0	0	0	0	0
System			4,644	297,000	29,100	287,000	210,000	10,000
System Engineering			2,693	80,000	21,327	27,000	0	0
Meters			57,820	40,000	40,000	40,000	40,000	40,000
TOTAL CAPITAL			\$ 66,654	\$ 417,000	\$ 90,427	\$ 354,000	\$ 250,000	\$ 50,000
Debt Service Detail								
S. Cummings Impr. Bond			\$ 11,083	\$ 10,876	\$ 10,876	\$ 10,520	\$ 10,165	\$ 9,810
TOTAL DEBT SERVICE			\$ 11,083	\$ 10,876	\$ 10,876	\$ 10,520	\$ 10,165	\$ 9,810
Inter-Fund Transfer Detail								
T/F to MERF			\$ 64,100	\$ 58,000	\$ 58,000	\$ 64,000	\$ 68,000	\$ 72,500
T/F to L/A			626	1,700	1,200	1,750	2,000	2,200
T/F to City Hall			4,979	7,520	6,468	7,735	8,729	9,287
T/F to Streets			0	0	0	16,625	0	0
T/F to IMRF			30,000	33,000	33,000	35,000	37,000	39,000
TOTAL INTER-FUND TRANSFERS			\$ 99,705	\$ 100,220	\$ 98,668	\$ 125,110	\$ 115,729	\$ 122,987
Intra-Fund Transfers								
T/F to Water Tower Reserve			0	0	0	0	236,000	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 236,000	\$ 0
TOTAL EXPENDITURES			\$ 885,280	\$ 1,359,846	\$ 998,922	\$ 1,420,200	\$ 1,525,204	\$ 1,159,534
Depreciation Expense								
System			\$ 268,126	\$ 230,000	\$ 275,000	\$ 290,000	\$ 320,000	\$ 350,000
Buildings			3,229	40,000	4,000	4,500	5,200	6,500
Equipment			30,589	38,000	33,000	35,000	37,500	39,000
			\$ 301,944	\$ 308,000	\$ 312,000	\$ 329,500	\$ 362,700	\$ 395,500

WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT

Core Service, Purpose or Function

The city operates a public water treatment and distribution system. 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 (FY08-09) Projection

FY08-09 revenues are projected to be substantially under budget due to the slowing pace of new subdivision platting. Expenses are projected to be under budget. Year end fund balances will decrease by about \$65,000.

Source of Funds

The city charges a Water Subdivision Development Fee in the amount of \$612.50 per residential dwelling unit and \$1,830.00 per acre for non-residential properties at the time final plat approval is granted for new subdivisions. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater.

Budgeted Expenditures

All of the 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. Of the total capital funding budgeted in the coming year, \$125,000 is budgeted to construct a connecting water main loop along Dallas and Nofsinger Roads. In addition, \$75,000 is budgeted for other currently undesignated purposes that may be necessary in the coming year.

Special Opportunities, Challenges and Issues

Several improvements are needed to enhance the delivery and reliability of water service throughout the city. The primary improvement needed in the near term entails the construction of water distribution lines along segments of Dallas, Cruger and Nofsinger Roads. As noted above, construction of the Illinois Route 24/Nofsinger Road interconnect was completed this past year. The Dallas/Nofsinger loop is planned for FY09-10. The city also anticipates the construction of a third water tank in the future to accommodate its growth.

**WATER SUBDIVISION DEVELOPMENT FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 651,216	\$ 650,057	\$ 584,466	\$ 413,966	\$ 434,466
REVENUES:								
<i>Subd. Dev. Fees</i>	\$ 151,855	\$ 159,495	\$ 101,104	\$ 58,450	\$ 10,731	\$ 24,500	\$ 25,500	\$ 50,000
<i>Interest</i>	13,317	22,746	24,091	14,000	7,200	5,000	5,000	5,000
TOTAL	\$ 165,172	\$ 182,241	\$ 125,195	\$ 72,450	\$ 17,931	\$ 29,500	\$ 30,500	\$ 55,000
EXPENDITURES:								
<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>	104,392	7,327	20,908	115,000	83,522	200,000	10,000	10,000
<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
TOTAL	\$ 104,392	\$ 7,327	\$ 20,908	\$ 115,000	\$ 83,522	\$ 200,000	\$ 10,000	\$ 10,000
Revenue Over (Under) Expenditures	\$ 60,780	\$ 174,914	\$ 104,287	\$ (42,550)	\$ (65,591)	\$ (170,500)	\$ 20,500	\$ 45,000
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 60,780	\$ 174,914	\$ 104,287	\$ (42,550)	\$ (65,591)	\$ (170,500)	\$ 20,500	\$ 45,000

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			7,128	5,000	10,500	5,000	0	0
Purchase - System			13,780	110,000	73,022	195,000	10,000	10,000
TOTAL CAPITAL			\$ 20,908	\$ 115,000	\$ 83,522	\$ 200,000	\$ 10,000	\$ 10,000
<u>Debt Service Detail</u>								
N/A			0	0	0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
Sewer Subdivision Development Fees			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 20,908	\$ 115,000	\$ 83,522	\$ 200,000	\$ 10,000	\$ 10,000
<u>Intra-Fund Transfers</u>								
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 20,908	\$ 115,000	\$ 83,522	\$ 200,000	\$ 10,000	\$ 10,000

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 (FY08-09) Projection

FY08-09 projected revenues are estimated to be under budget due to the slowing pace of new building. No expenditures were budgeted nor are any expected. The year-end cash balance will improve. These cash balances will be required in future years for expansion projects involving water treatment, ground water well development and 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 100 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

All of the funds budgeted in this account are restricted to and spent solely on improvements to and the expansion of the city's facilities required to pump, transport and treat water as needed to support future growth and development. Monies are tentatively budgeted in FY09-10 to provide backup power supply to the Legion Road wells. These wells are being increasingly relied upon to meet growing demands for water service.

**WATER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Cash Balance				\$ 363,524	\$ 390,663	\$ 430,363	\$ 201,363	\$ 247,363
REVENUES:								
<i>Connection Fees</i>	\$ 111,835	\$ 73,768	\$ 71,995	\$ 41,500	\$ 34,500	\$ 41,500	\$ 41,500	\$ 41,500
<i>T/F from Water O & M</i>	0	0	0	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	5,515	12,932	12,643	9,000	5,200	4,500	4,500	5,000
TOTAL	\$ 117,350	\$ 86,700	\$ 84,638	\$ 50,500	\$ 39,700	\$ 46,000	\$ 46,000	\$ 46,500
EXPENDITURES:								
<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	275,000	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
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275,000	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 117,350	\$ 86,700	\$ 84,638	\$ 50,500	\$ 39,700	\$ (229,000)	\$ 46,000	\$ 46,500
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 117,350	\$ 86,700	\$ 84,638	\$ 50,500	\$ 39,700	\$ (229,000)	\$ 46,000	\$ 46,500

SUPPORTING DETAIL FOR WATER CONNECTION FEE

	<i>FTE YEARS</i> <i>05-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase System</u>			0	0	0	275,000	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 275,000	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			0	0	0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 275,000	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>								
<u>Water Fund</u>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 275,000	\$ 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 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 this purpose.

Current Year (FY08-09) Projection

FY08-09 revenues are consistent with budget. No expenditures were planned for FY08-09 nor are any anticipated at this time. EOY cash balances will improve by about \$50,000.

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. Transfers are planned from the Water Fund in FY10-11 to provide supplemental funding for expected maintenance costs to Water Tank No. 2.

Budgeted Expenditures

Funds are budgeted in FY09-10 for engineering services related to the maintenance of Water Tower No. 2 and in FY 10-11 for the follow-up maintenance work. A transfer from the Water Fund will be required to fully fund the planned project. The Water Fund could appropriately be reimbursed for its share of this cost from future Water Tower Reserve Account collections if the City Council so elects.

**WATER TOWER RESERVE ACCOUNT
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Cash Balance				\$ 64,521	\$ 59,608	\$ 110,358	\$ 136,858	\$ 358
REVENUES:								
<i>Rental Income</i>	\$ 0	\$ 19,548	\$ 40,526	\$ 49,000	\$ 49,800	\$ 50,000	\$ 51,500	\$ 53,000
<i>Interest</i>	0	173	1,361	1,500	950	1,500	1,000	0
<i>T/F from Water O&M</i>	0	0	0	0	0	0	236,000	0
TOTAL	\$ 0	\$ 19,721	\$ 41,887	\$ 50,500	\$ 50,750	\$ 51,500	\$ 288,500	\$ 53,000
EXPENDITURES:								
<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	10,000	0	25,000	425,000	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
TOTAL	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 25,000	\$ 425,000	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 19,721	\$ 41,887	\$ 40,500	\$ 50,750	\$ 26,500	\$ (136,500)	\$ 53,000
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 0	\$ 19,721	\$ 41,887	\$ 40,500	\$ 50,750	\$ 26,500	\$ (136,500)	\$ 53,000

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	10,000	0	25,000	25,000	0
Purchase - System			0	0	0	0	400,000	0
TOTAL CAPITAL			\$ 0	\$ 10,000	\$ 0	\$ 25,000	\$ 425,000	\$ 0
<u>Debt Service Detail</u>								
N/A			0	0	0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 10,000	\$ 0	\$ 25,000	\$ 425,000	\$ 0
<u>Intra-Fund Transfers</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 10,000	\$ 0	\$ 25,000	\$ 425,000	\$ 0

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 (FY08-09) Projection

Total FY08-09 revenues are projected to be under budget even after receiving an unplanned Illinois DCEO grant. Total expenditures are expected to be substantially under budget as well. This is largely due to the deferral of inter-fund transfers for capital projects which will now occur in FY09-10. The EOY cash balance is essentially unchanged.

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 sources of revenue include late payment penalties, interest income and miscellaneous income.

Budgeted Expenditures/Transfers

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

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

Wage and benefit costs are projected to increase by about 4.1% in FY09-10 when compared to the prior year budget. This is lower than normal due to a favorable health insurance renewal last July. These same costs are projected to increase by about 7.5% in FY10-11 and FY11-12.

Operations. Total operations expenses are estimated to increase from the prior year budget. A wide variety of expenditures fall into this classification including: utilities and communication expenses, system maintenance and repair, IEPA permit fees, property insurance, chemicals, etc. The anticipated increase is primarily attributable to the following line items: electricity (a seven percent increase is budgeted for the coming year and ten percent increases are planned for each successive year thereafter) and WWTP Replacement costs (improvements to WWTP No. 2.) The "WWTP Replacement" line item was created to satisfy the IEPA's request that treatment works replacement costs be segregated. These expenses were previously included in other general repair/maintenance line items.

Capital. The following capital expenditures are planned from the Sewer Fund in the coming year:

Sanitary Sewer Rehabilitation	\$210,000
Blower and DO Controls, WWTP No. 2	75,000
Misc. Equipment	1,000

(See Sewer Subdivision Development Fee, Sewer Connection Fee, Devonshire Trunk Sewer Improvement and School Street Sanitary Sewer Improvement Funds for other sanitary sewer capital projects.)

It is important to note that the Blower/DO Controls expenditure is expected to have a 16 month payback due to reduced electrical expenses. Similar energy saving improvements are being investigated, but each will require an up-front capital cost to achieve the energy reductions.

Debt Service and Intra-fund Transfers.

Direct debt service payments and intra-fund transfers related to debt service total \$301,000 or about 17% of total estimated sewer fund revenues in the coming year. A summary of the outstanding bonded indebtedness chargeable to the Sewer Fund 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	STP No. 2 Upgrade	2,958,901	March 2018

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 replacement water meters.
- To the Motor Equipment Replacement Fund (MERF) for the repair, replacement and fueling of vehicles and equipment assigned to the Sewer System.
- To School Street Sewer Improvement to pay for a portion of the local construction match.
- To Devonshire Trunk Sewer Fund to pay for a portion of the construction costs.
- 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 costs associated with this account.
- To the Street Fund to pay a portion of the cost of building improvements to the Legion Road facility.
- To the Illinois Municipal Retirement Fund (IMRF) to pay retirement contributions for employees assigned to the Sewer Fund.

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 are most pronounced in the areas of 1) wastewater treatment capacity 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 failure. 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 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. Depending on the pace of development, this sewer is expected to reach capacity within the next several years. Full funding for this improvement is included in the proposed FY09-10 budget. (See Devonshire Trunk Sewer Improvement Fund for further details)

A similar problem has been experienced in the Rolling Meadows area where the further development of the Colonial Manor subdivision has been halted due to IEPA-imposed restrictions resulting from system surcharges and backups. Federal grant funding has been previously secured to address this problem. Local funding in the amount of \$119,000 is tentatively budgeted to fully fund the planned improvement. (See School Street Sanitary Sewer Capital Project Fund for further details.)

Lift Stations/Force Mains: A summary of the condition and capacity of the city's sewage lift stations and related force mains is provided on the following page. Steady progress has been made in recent years to address known deficiencies. New standby generators have been installed at three of the stations. Deficiencies with the Rolling Meadows North lift station will be addressed in the coming year in conjunction with the School Street Project.

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 (1)	Adequate	Deficient (2)	Deficient (3)	Marginal	Adequate
Sante Fe	Adequate	Adequate	Adequate	Adequate	Adequate
Lori Lane	Adequate	Adequate	Adequate	Adequate	Marginal
Deer Lane	Adequate	Adequate	Adequate	Adequate	Deficient

NOTE: (1) Total LS replacement scheduled for 2009.
(2) Deficient during wet conditions.
(3) Requires either standby power or relief sewer to E. Peoria System

Waste Water Treatment. While the city currently has no regulatory discharge compliance issues at its Sewage Treatment Plants, it faces two specific concerns in the near term. 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 Sewage Treatment Plant No. 1 that was built in the early 1950's. Ironically, in addressing these issues the city will be mandated to concurrently comply with costly new regulatory standards pertaining phosphorous removal.

In preparing to address these sewage treatment issues, the city completed the preparation of a Facilities Planning Report in FY05-06 to better define its anticipated sewage treatment needs and evaluate alternate solutions. This report was subsequently approved by the Illinois Environmental Protection Agency. Engineering design of the planned WWTP No. 2 improvements was completed by the city's consultant in 2007. Construction is contingent on securing long-term funding consistent with the city's ability to repay the resulting indebtedness. (See Sewer Connection Fee and Sewer Bond Construction Accounts)

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 to retain ownership of the Blumenshine and Tarvin Farms for this purpose as there is considerable financial risk and uncertainty associated with other sludge disposal options.

Erosion of Capital Funding. Escalating operating costs (particularly annual electricity expenses which have increased by about \$100,000 since rate deregulation) have significantly eroded available funding for major capital repair and replacement projects. At present, available capital funding is projected to decrease in each of the next three fiscal years to a low of \$150,000 in FY11-12. Furthermore, cash reserves available for capital purposes will be largely exhausted at the end of the coming year after completion of the School Street and Devonshire projects. Given the extensive rehabilitation and repairs currently required primarily for WWTP No. 1 and the sewage collection system, a minimum of \$500,000 per year should be committed for these purposes.

**SEWER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 1,011,315	\$ 1,036,351	\$ 1,002,288	\$ 378,255	\$ 393,884
Min. Std. Balance						424,250	438,625	456,000
Surplus Funds						\$ 578,038	\$ (60,370)	\$ (62,116)
REVENUES:								
Metered Sales	\$ 1,308,585	\$ 1,393,283	\$ 1,449,400	\$ 1,500,000	\$ 1,470,000	\$ 1,540,000	\$ 1,600,000	\$ 1,665,000
N. Tazewell Wtr Dist.	121,603	120,267	129,685	125,000	123,000	130,000	133,000	136,500
Penalty Charges	9,822	10,943	9,950	10,000	10,000	11,000	12,000	13,000
Grant	0	0	0	0	20,000	0	0	0
Interest	7,910	21,540	28,466	25,000	20,000	14,000	7,500	7,500
Misc. Income	2,006	1,849	2,717	2,500	2,000	2,000	2,000	2,000
TOTAL COLLECTIONS	1,449,926	1,547,882	1,620,218	1,662,500	1,645,000	1,697,000	1,754,500	1,824,000
T/F From:								
GF Unrestricted	0	0	70,926	0	0	0	0	0
Sewer Subd. Dev. Fee	0	0	0	0	0	0	0	0
Sewer Bond Reserve	0	0	0	0	0	0	0	0
Sewer Bond Depr.	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 1,449,926	\$ 1,547,882	\$ 1,691,144	\$ 1,662,500	\$ 1,645,000	\$ 1,697,000	\$ 1,754,500	\$ 1,824,000
EXPENDITURES:								
Personnel	\$ 442,543	\$ 437,674	\$ 512,888	\$ 565,500	\$ 548,600	\$ 589,800	\$ 632,891	\$ 679,938
Operations	286,217	316,523	361,264	368,700	379,310	440,970	439,750	470,115
Capital	34,700	97,029	60,554	239,650	174,460	286,000	200,000	160,000
Debt Service	113,020	112,090	108,848	107,852	107,852	105,893	103,385	101,312
Inter-Fund Transfers	135,279	132,167	174,432	702,220	273,225	703,255	167,729	177,987
TOTAL	\$ 1,011,759	\$ 1,095,483	\$ 1,217,986	\$ 1,983,922	\$ 1,483,447	\$ 2,125,918	\$ 1,543,755	\$ 1,589,352
Revenue Over (Under)								
Expenditures	\$ 438,167	\$ 452,399	\$ 473,158	\$ (321,422)	\$ 161,553	\$ (428,918)	\$ 210,745	\$ 234,648
Intra-Fund Transfers	\$ 226,894	\$ 220,270	\$ 209,260	\$ 197,616	\$ 195,616	\$ 195,116	\$ 195,116	\$ 195,116
Net Rev. Over (Under) Exp.	\$ 211,273	\$ 232,129	\$ 263,898	\$ (519,038)	\$ (34,063)	\$ (624,034)	\$ 15,629	\$ 39,532

Annual Budget
FY 2009-10
City of Washington, IL

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ 10-11	PROJ 11-12
Personnel Detail								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	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	1.00	1.00						
Water/Sewer Distr. Supv.	0.45	0.45						
Pub. Works Inspector	0.30	0.30						
Laborers	1.35	1.35						
Cust. Serv. Specialist	1.15	1.15						
Acctg. Supervisor	0.10	0.10						
Custodian/Meter Reader	0.25	0.25						
			\$ 372,062	\$ 375,000	\$ 370,000	\$ 390,000	\$ 412,425	\$ 436,139
P-T Accountant	0.06	0.06						
PW Seasonal	0.50	0.50						
PW/Planning Technical	0.06	0.00						
Part Time Wages			5,818	8,000	8,500	14,000	14,805	15,656
Overtime			11,758	12,000	17,000	15,000	15,863	16,775
Standby			2,781	3,500	4,200	4,500	4,759	5,032
Unused Sick Time			696	2,000	2,100	2,500	2,644	2,796
Group Insurance			96,399	115,000	97,000	108,000	124,200	142,830
Retiree Health Insurance			0	24,000	24,000	25,000	25,625	26,266
Health Savings Plan Contribution			701	1,500	1,200	2,800	2,961	3,131
Unemployment Insurance Tax			1,617	2,000	1,800	2,000	2,115	2,237
Workers Comp. Insurance			16,861	18,500	19,000	22,000	23,265	24,603
Uniform Rental			4,195	4,000	3,800	4,000	4,230	4,473
TOTAL FTE YEARS	8.77	8.71						
TOTAL PERSONNEL			\$ 512,888	\$ 565,500	\$ 548,600	\$ 589,800	\$ 632,891	\$ 679,938
Operations Detail								
R/M-Building-Cont.			\$ 379	\$ 1,000	\$ 500	\$ 1,000	\$ 2,000	\$ 2,000
R/M-Equipment-Cont.			3,848	2,600	0	2,600	2,600	2,600
R/M-System-Cont.			28,253	30,000	29,400	10,000	11,000	12,000
Engineering Fees			0	500	500	500	500	500
Legal Fees			11,777	6,000	8,000	5,000	3,000	3,000
Drug & Alcohol Testing			409	250	200	250	250	250
Data Processing Support			1,774	3,100	2,800	3,200	3,200	3,300
Consultation Fees			0	1,000	500	1,000	1,000	1,000
Sewer Testing			1,019	4,700	2,000	1,500	4,000	4,200
Postage Expenses			2,735	3,000	4,000	4,200	3,100	3,200
IEPA Permit Fees			25,000	25,000	25,000	25,000	25,000	25,000
Communications			6,661	7,500	7,000	9,000	9,000	9,000
Printing/Advertising			1,542	1,600	1,000	1,600	1,600	1,600
Membership Dues			265	300	0	500	500	500
Training			547	100	100	500	500	500
Reference Materials/Manuals			109	100	110	120	150	150
Electricity			186,239	215,000	220,000	236,500	260,150	286,165
Heating			11,132	12,000	12,000	13,000	13,000	14,000
Property Insurance			11,123	12,500	12,000	12,500	13,000	14,000
Lease/Rent Expense			1,720	1,900	1,500	1,700	2,000	2,000
Contractual Services			3,391	3,000	500	3,000	3,000	3,000
R/M-Building-Comm.			922	1,000	500	1,000	1,000	1,000
R/M-Equipment-Comm.			1,796	3,000	3,100	4,400	3,000	3,000
R/M-System-Comm.			30,036	16,450	26,000	11,000	10,000	10,000
Office Supplies			131	100	500	200	200	200
Operating Supplies			3,150	4,200	4,200	4,300	4,500	4,500
Health & Safety Equipment			1,473	1,500	1,000	1,500	1,500	1,500
Miscellaneous Equipment			3,368	2,000	1,500	2,000	2,500	2,500
Chemicals			593	2,800	1,500	2,800	3,000	3,200
Lab/Testing Supplies			2,863	4,000	2,900	3,500	4,500	4,750
Supplies-Filter Sand			712	500	900	1,000	500	500
WWTP Replacement			0	0	0	65,600	40,000	40,000
Miscellaneous Expenses			9,454	2,000	2,100	2,000	1,000	1,000
Bad Debts			8,843	0	8,000	9,000	9,500	10,000
TOTAL OPERATIONS			\$ 361,264	\$ 368,700	\$ 379,310	\$ 440,970	\$ 439,750	\$ 470,115
Capital Detail								
Purchase:								
Equipment			\$ 5,715	\$ 5,000	\$ 0	\$ 1,000	\$ 5,000	\$ 5,000
Bldg./Property			0	7,150	0	0	5,000	5,000
System			43,106	206,500	157,110	200,000	180,000	140,000
System Engineering			10,995	20,000	17,350	10,000	10,000	10,000
System Legal			738	1,000	0	0	0	0
WWTP Replacement			0	0	0	75,000	0	0
TOTAL CAPITAL			\$ 60,554	\$ 239,650	\$ 174,460	\$ 286,000	\$ 200,000	\$ 160,000
Debt Service Detail								
Cummings/Cruger Sanitary Sewer Bond			\$ 78,207	\$ 77,784	\$ 77,784	\$ 76,807	\$ 75,282	\$ 74,191
S. Cummings Impr. Bond			30,641	30,068	30,068	29,085	28,103	27,121
TOTAL DEBT SERVICE			\$ 108,848	\$ 107,852	\$ 107,852	\$ 105,893	\$ 103,385	\$ 101,312
Inter-Fund Transfer Detail								
T/F to Water			\$ 28,910	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
T/F to MERF			92,000	38,000	38,000	82,000	87,000	91,500
T/F to School Street Sewer Impr.			7,917	393,000	165,557	119,145	0	0
T/F to Devonshire Trunk Sewer			0	200,000	0	411,000	0	0
T/F to L/A			626	1,700	1,200	1,750	2,000	2,200
T/F to Streets			0	0	0	16,625	0	0
T/F to City Hall			4,979	7,520	6,468	7,735	8,729	9,287
T/F to IMRF			40,000	42,000	42,000	45,000	50,000	55,000
TOTAL INTER-FUND TRANSFERS			\$ 174,432	\$ 702,220	\$ 273,225	\$ 703,255	\$ 167,729	\$ 177,987
TOTAL EXPENDITURES			\$ 1,217,986	\$ 1,983,922	\$ 1,483,447	\$ 2,125,918	\$ 1,543,755	\$ 1,589,352
Intra-Fund Transfers								
T/F to Sewer Bond P & I - 1997 IEPA Loan			\$ 199,146	\$ 197,616	\$ 195,616	\$ 195,116	\$ 195,116	\$ 195,116
T/F to Sewer Bond Reserve - 1997 IEPA Loan			10,114	0	0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 209,260	\$ 197,616	\$ 195,616	\$ 195,116	\$ 195,116	\$ 195,116
TOTAL EXPENDITURES			\$ 1,427,246	\$ 2,181,538	\$ 1,679,063	\$ 2,321,034	\$ 1,738,871	\$ 1,784,468
Depreciation Expense								
System			\$ 429,295	\$ 440,000	\$ 440,000	\$ 450,000	\$ 465,000	\$ 480,000
Equipment			12,353	15,000	14,000	16,000	18,500	22,000
			\$ 441,648	\$ 455,000	\$ 454,000	\$ 466,000	\$ 483,500	\$ 502,000

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 (FY08-09) Projection

Revenues and expenditures vary considerably from year to year depending on the pace of development and planned projects. Estimated revenues are projected to be significantly below budget due to the slowing pace of new platting over the past year. Nevertheless, FY08-09 EOY fund balances will still improve slightly. These fund balances will be required to construct planned improvements to the sanitary sewer collection system in coming years.

Source of Funds

The city charges a Sewer Subdivision Development Fee of \$612.50 per residential dwelling unit and \$1,830.00 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1st 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 as necessary to support future growth and development. The sum of \$330,000 is proposed to be transferred in the coming year to defray a portion of the cost of the Devonshire Trunk Sewer upgrade. In addition, \$50,000 is budgeted in each of the next three years for undesignated projects that may occur during this time.

Special Opportunities, Challenges and Issues

The upgrading of the existing Devonshire Trunk Sewer is required to provide sufficient capacity for newly developing areas tributary to this sewer, i.e. Devonshire, Trails Edge, Mallard Crossing, Roberts, Cherry Pointe, Hunters Glen, etc. Funding for the entire four phase project is budgeted for FY09-10. Projected revenues in each of the next three fiscal years have been reduced in recognition of the anticipated slowing pace of platting and development.

**SEWER SUBDIVISION DEVELOPMENT FEE
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Cash Balance				\$ 696,067	\$ 701,516	\$ 722,816	\$ 371,191	\$ 347,209
REVENUES:								
<i>Subd. Dev. Fees</i>	\$ 151,855	\$ 159,495	\$ 99,979	\$ 55,000	\$ 11,300	\$ 18,375	\$ 19,018	\$ 32,648
<i>T/F from Sewer O & M</i>	0	0	0	0	0	0	0	0
<i>T/F from Water Sub. Dev.</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	11,904	24,619	25,789	10,000	10,000	10,000	7,000	7,000
TOTAL REVENUE	\$ 163,759	\$ 184,114	\$ 125,768	\$ 65,000	\$ 21,300	\$ 28,375	\$ 26,018	\$ 39,648
EXPENDITURES:								
<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>	7,437	10,937	0	25,000	0	50,000	50,000	50,000
<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
TOTAL	\$ 7,437	\$ 10,937	\$ 0	\$ 25,000	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000
Revenue Over (Under) Expenditures	\$ 156,322	\$ 173,177	\$ 125,768	\$ 40,000	\$ 21,300	\$ (21,625)	\$ (23,982)	\$ (10,352)
Intra-Fund Transfers	281	0	0	325,000	0	330,000	0	0
Net Rev. Over (Under) Exp.	\$ 156,041	\$ 173,177	\$ 125,768	\$ (285,000)	\$ 21,300	\$ (351,625)	\$ (23,982)	\$ (10,352)

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0	0	0
System			0	25,000	0	50,000	50,000	50,000
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 25,000	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 25,000	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000
<u>Intra-Fund Transfers</u>								
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Devonshire Trunk Sewer Capital Project Fund			0	325,000	0	330,000	0	0
School Street San. Sewer Capital Project Fund			0	0	0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 325,000	\$ 0	\$ 330,000	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 350,000	\$ 0	\$ 380,000	\$ 50,000	\$ 50,000

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 and to comply with new regulatory mandates. The city expects to exhaust the available BOD loading capacity of its wastewater treatment plants within the next several years, depending on the pace of development. Unless this capacity issue is addressed, the city risks IEPA-imposed restrictions on future development.

Current Year (FY08-09) Projection

FY08-09 projected revenues are under budget due to the slowing pace of new building construction. Estimated expenditures are consistent with the budget. The year-end cash balance is expected to improve. These cash balances will be required in future years as expenses are 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 uses is increased on a pro-rata basis depending on the size of the water meter. The budget estimate assumes 100 residential connection fee payments per 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.

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. The city has previously completed design engineering for the expansion of WWTP No. 2. The construction schedule is contingent on the availability of satisfactory funding: grants and/or low interest loans.

Special Opportunities, Challenges and Issues

As noted above, the city's sewage treatment capacity is expected to be fully utilized within the next several years, depending on the pace of development. The city's ability to properly plan, manage and fund its wastewater treatment needs will directly impact its continued growth and development.

**SEWER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$1,732,490	\$ 1,947,032	\$ 2,357,032	\$ 2,922,482	\$ 2,840,432
REVENUES:								
<i>Connection Fees</i>	\$ 516,741	\$ 723,181	\$ 716,379	\$ 431,700	\$ 380,000	\$ 431,700	\$ 431,700	\$ 431,700
<i>T/F from Sewer O & M</i>	1,248	0	0	0	0	0	0	0
<i>T/f from Swr Bd Constr</i>	0	0	0	0	0	330,000	0	0
<i>Interest</i>	13,681	51,102	52,742	50,000	30,000	40,000	60,000	70,000
TOTAL REVENUE	\$ 531,670	\$ 774,283	\$ 769,121	\$ 481,700	\$ 410,000	\$ 801,700	\$ 491,700	\$ 501,700
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	17,500	0	700	0	0	0	0	0
<i>Capital</i>	3,200	306,489	19,462	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
TOTAL	\$ 20,700	\$ 306,489	\$ 20,162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 510,970	\$ 467,794	\$ 748,959	\$ 481,700	\$ 410,000	\$ 801,700	\$ 491,700	\$ 501,700
Intra-Fund Transfers	0	0	0	52,000	0	236,250	573,750	405,000
Net Rev. Over (Under) Exp.	\$ 510,970	\$ 467,794	\$ 748,959	\$ 429,700	\$ 410,000	\$ 565,450	\$ (82,050)	\$ 96,700

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Legal Fees			\$ 700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0	0	0
System			0	0	0	0	0	0
System Engineering			19,462	0	0	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 19,462	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 20,162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>								
T/F to Sewer Construction - 2009 IEPA Loan			\$ 0	\$ 52,000	\$ 0	\$ 0	\$ 0	\$ 0
T/F to Sewer Bond P & I - 2009 IEPA Loan			0	0	0	0	337,500	337,500
T/F to Sewer Bond Reserve - 2009 IEPA Loan			0	0	0	168,750	168,750	0
T/F to Sewer Bond Depreciation - 2009 IEPA Loan			0	0	0	67,500	67,500	67,500
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 52,000	\$ 0	\$ 236,250	\$ 573,750	\$ 405,000
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 20,162	\$ 52,000	\$ 0	\$ 236,250	\$ 573,750	\$ 405,000

SEWER BOND PRINCIPAL AND INTEREST ACCOUNT

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 the city's Wastewater Treatment Plant No. 2.

Current Year (FY08-09) Projection

Projected FY08-09 transfers and expenditures are 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 in the coming year 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.

Supplemental transfers and the associated payments are shown beginning in FY10-11 in anticipation of the 2009 IEPA loan for the expansion of WWTP No. 2.

SEWER BOND PRINCIPAL & INTEREST ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
REVENUES:								
<i>Interest</i>	\$ 3,550	\$ 4,938	\$ 7,413	\$ 4,500	\$ 6,500	\$ 7,000	\$ 7,000	\$ 7,000
<i>T/F From:</i>								
<i>Sewer O & M</i>	198,716	198,600	199,146	197,616	195,616	195,116	195,116	195,116
<i>Sewer Conn. Fees</i>	0	0	0	0	0	0	337,500	337,500
TOTAL	\$ 202,266	\$ 203,538	\$ 206,559	\$ 202,116	\$ 202,116	\$ 202,116	\$ 539,616	\$ 539,616
EXPENDITURES								
<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>	202,116	202,116	202,116	202,116	202,116	202,116	202,116	539,616
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 539,616
Revenue Over (Under) Expenditures	\$ 150	\$ 1,422	\$ 4,443	\$ 0	\$ 0	\$ 0	\$ 337,500	\$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
N/A			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
1997 IEPA Loan Principal			\$ 148,475	\$ 152,796	\$ 152,796	\$ 157,244	\$ 161,821	\$ 166,532
1997 IEPA Loan Interest			53,641	49,319	49,319	44,871	40,294	35,584
2009 IEPA Loan Principal			0	0	0	0	0	337,500
TOTAL DEBT SERVICE			\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 539,616
<u>Inter-Fund Transfer Detail</u>								
N/A			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 539,616

SEWER BOND RESERVE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY08-09) Projection

Projected FY08-09 transactions are consistent with the budget.

Source of Funds

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

The proposed 2009 IEPA loan for the expansion of WWTP No. 2 will require monthly transfers to this account in an amount equal to 1/24th of the maximum annual debt service for the first 24 consecutive months.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
REVENUES:								
<i>Interest</i>	\$ 5,616	\$ 8,785	\$ 8,090	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Sewerage Fund</i>	15,760	13,035	10,114	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0	168,750	168,750	0
TOTAL	\$ 21,376	\$ 21,820	\$ 18,204	\$ 0	\$ 0	\$ 168,750	\$ 168,750	\$ 0
EXPENDITURES								
<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	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 21,376	\$ 21,820	\$ 18,204	\$ 0	\$ 0	\$ 168,750	\$ 168,750	\$ 0

SEWER BOND DEPRECIATION ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY08-09) Projection

Projected FY08-09 transactions are consistent with the budget.

Source of Funds

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

The proposed 2009 IEPA loan for the expansion of WWTP No. 2 is projected to require annual transfers in the amount of \$67,500 for the first ten years of the repayment schedule.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND DEPRECIATION ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
REVENUES:								
<i>Interest</i>	\$ 4,454	\$ 6,895	\$ 1,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Sewerage Fund</i>	11,170	8,635	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0	67,500	67,500	67,500
TOTAL	\$ 15,624	\$ 15,530	\$ 1,459	\$ 0	\$ 0	\$ 67,500	\$ 67,500	\$ 67,500
EXPENDITURES								
<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	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 15,624	\$ 15,530	\$ 1,459	\$ 0	\$ 0	\$ 67,500	\$ 67,500	\$ 67,500

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 (FY08-09) Projection

Preliminary design engineering for the entire Devonshire Trunk Sewer project was completed in 2008. Work on obtaining the required easements is on-going. FY08-09 estimated expenditures are projected to be substantially under budget as construction work has not been initiated as originally planned.

Source of Funds

The Devonshire Trunk Sewer project will be funded in part from surplus bond proceeds remaining from the Cummings-Cruger Sanitary Sewer Extension project. Transfers from the Sewer Fund and Sewer Subdivision Development Fee Fund are also planned to complete the financing.

Budgeted Expenditures

Funds are budgeted in FY09-10 for construction and construction engineering expenses associated with this project.

Special Opportunities, Challenges and Issues

The upgrading of the existing Devonshire Trunk Sewer is required to provide sufficient capacity for newly developing areas tributary to this sewer, i.e. Devonshire, Trails Edge, Mallard Crossing, Roberts, Cherry Pointe, Hunters Glen, etc. This trunk sewer will also serve large areas of currently undeveloped land located generally along Cruger Road between Cummings and Main. As noted above, full funding for the entire four phase project is budgeted for FY09-10.

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

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 296,916	\$ 296,845	\$ 299,700	\$ 0	\$ 0
REVENUES:								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	10,193	12,391	12,770	6,084	7,921	5,000	0	0
TOTAL COLLECTIONS	\$ 10,193	\$ 12,391	\$ 12,770	\$ 6,084	\$ 7,921	\$ 5,000	\$ 0	\$ 0
T/F FROM:								
Cum.-Cruger San. Sewer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
General Fund	0	0	0	212,000	0	0	0	0
Sewer Sub. Dev. Fund	0	0	0	325,000	0	330,000	0	0
Sewer O & M	0	0	0	200,000	0	411,000	0	0
TOTAL REVENUE	\$ 10,193	\$ 12,391	\$ 12,770	\$ 743,084	\$ 7,921	\$ 746,000	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	3,661	21,802	0	1,040,000	5,066	1,045,700	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 3,661	\$ 21,802	\$ 0	\$ 1,040,000	\$ 5,066	\$ 1,045,700	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 6,532	\$ (9,411)	\$ 12,770	\$ (296,916)	\$ 2,855	\$ (299,700)	\$ 0	\$ 0

SUPPORTING DETAIL FOR DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Bld./Property			\$ 0	\$ 0	\$ 2,566	\$ 3,200	\$ 0	\$ 0
System Construction			0	1,000,000	0	1,000,000	0	0
System Engineering			0	40,000	0	40,000	0	0
System Legal			0	0	2,500	2,500	0	0
TOTAL CAPITAL			\$ 0	\$ 1,040,000	\$ 5,066	\$ 1,045,700	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 1,040,000	\$ 5,066	\$ 1,045,700	\$ 0	\$ 0

SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND

Core Service, Purpose or Function

Portions of Rolling Meadows 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 needed to support growth and development.

Current Year (FY08-09) Projection

Engineering design and permitting was completed this past year and bids have recently been awarded. Construction work is scheduled to commence in March 2009.

Source of Funds

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

Budgeted Expenditures

Funding for the completion of project construction and construction engineering is budgeted in the coming year.

SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 14,800	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Federal Grant</i>	\$ 0	\$ 15,792	\$ 2,485	\$ 387,200	\$ 186,693	\$ 134,355	\$ 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
TOTAL COLLECTIONS	\$ 0	\$ 15,792	\$ 2,485	\$ 387,200	\$ 186,693	\$ 134,355	\$ 0	\$ 0
T/F From:								
<i>Sewer Subd. Dev. Fee</i>	\$ 281	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Sewer Fund</i>	0	0	7,917	393,000	165,557	119,145	0	0
<i>General Fund</i>	0	26,251	0	0	0	0	0	0
TOTAL REVENUE	\$ 281	\$ 42,043	\$ 10,402	\$ 780,200	\$ 352,250	\$ 253,500	\$ 0	\$ 0
EXPENDITURES:								
<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>	6,562	23,281	4,688	795,000	352,250	253,500	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
TOTAL	\$ 6,562	\$ 23,281	\$ 4,688	\$ 795,000	\$ 352,250	\$ 253,500	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ (6,281)	\$ 18,762	\$ 5,714	\$ (14,800)	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Construction			0	765,000	320,000	250,000	0	0
System Engineering			4,688	30,000	32,250	3,500	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 4,688	\$ 795,000	\$ 352,250	\$ 253,500	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 4,688	\$ 795,000	\$ 352,250	\$ 253,500	\$ 0	\$ 0

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 Waste Water Treatment Plant No. 2.

Current Year (FY08-09) Projection

There was no activity in FY08-09.

Source of Funds

The city expects to issue bonds in the future to finance the expansion of WWTP No. 2. Financing is planned through the IEPA low interest loan program.

Budgeted Expenditures

Funds are tentatively budgeted for planned legal, engineering and construction services in FY09-10. Given the uncertainty of local building activity and the resulting impact on connection fee revenue needed for debt service payments, it is unlikely that construction will commence in the coming year unless special grant funding becomes available through state or federal economic stimulus programs.

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

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Loan Proceeds				\$ 0	\$ 0	\$ 4,673,500	\$ 4,326,500	\$ 0
Interest				0	0	0	0	0
T/F from Sewer Conn.	0	0	0	52,000	0	0	0	0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 52,000	\$ 0	\$ 4,673,500	\$ 4,326,500	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	52,000	0	4,343,500	4,326,500	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	\$ 52,000	\$ 0	\$ 4,343,500	\$ 4,326,500	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 330,000	\$ 0	\$ 0
Intra-Fund Transfers	0	0	0	0	0	330,000	0	0
Net Rev. Over (Under) Exp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0	0	0
System			0	0	0	4,000,000	4,005,000	0
System Engineering			0	30,000	0	321,500	321,500	0
System Legal			0	22,000	0	22,000	0	0
TOTAL CAPITAL			\$ 0	\$ 52,000	\$ 0	\$ 4,343,500	\$ 4,326,500	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 52,000	\$ 0	\$ 4,343,500	\$ 4,326,500	\$ 0
<u>Intra-Fund Transfers</u>								
T/F to Sewer Conn. Fees			\$ 0	\$ 0	\$ 0	\$ 330,000	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 330,000	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 52,000	\$ 0	\$ 4,673,500	\$ 4,326,500	\$ 0

MOTOR EQUIPMENT REPLACEMENT FUND

Core Service, Purpose or Function

The city budgets for the maintenance and repair 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 (FY08-09) Projection

Total projected revenues are consistent with budget; expenses are estimated to be considerably under budget.

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.

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 continue to steadily escalate. Fuel costs are expected to increase by \$8,500 over the FY08-09 estimated expense. Total fuel expenses have increased by \$56,000 over the past two years. The purchase of repair and maintenance commodities (fluids, filters, parts, tires, plow blades, etc.) are expected to increase as well.

Capital Needs: Funds are tentatively budgeted for the purchase of the vehicles and equipment enumerated below.

\$ 50,000	Two new police squad cars (Disposing 1993 Ford Taurus and 2003 Chevy Impala)
21,000	Two (2) used passenger vehicles for police detective's use (Disposing of second hand police squad cars (2) in poorest condition at the time of purchase)
18,000	One used pick-up truck for Building Inspector (Disposing 1994 Oldsmobile Cutlass)
21,000	One used SUV for Public Services Inspector (Disposing 1993 Jeep Cherokee)
10,000	Vehicle Hoist

With the exception of the two new squad cars, the above vehicle purchases will be deferred until mid-year and re-evaluated in the context of revenue estimates at that time.

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

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 837,295	\$ 995,957	\$ 878,251	\$ 1,068,401	\$ 699,266
REVENUES:								
<i>T/F From:</i>								
<i>GF L/A</i>	\$ 0	\$ 15,000	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
<i>GF Streets</i>	132,000	197,500	171,000	236,000	236,000	222,000	250,000	266,000
<i>GF Police</i>	134,000	154,100	165,000	188,000	188,000	215,000	209,000	223,000
<i>GF Police - Grant</i>	0	0	18,998	0	0	0	0	0
<i>GF P/Z</i>	0	0	0	0	0	18,000	2,300	2,400
<i>Cemetery</i>	7,300	5,800	7,200	7,200	7,200	5,900	6,200	6,400
<i>Water</i>	37,000	56,000	64,100	58,000	58,000	64,000	68,000	72,500
<i>Sewer</i>	62,895	66,000	92,000	38,000	38,000	82,000	87,000	91,500
<i>Police Spec. Proj.</i>	0	0	2,207	0	0	21,000	3,400	3,500
<i>Interest</i>	21,062	26,207	25,964	15,000	12,000	15,000	15,000	15,000
<i>Fuel Sales</i>	8,869	16,830	16,715	20,000	28,000	20,000	20,000	20,000
<i>Miscellaneous</i>	435	616	85	0	0	0	0	0
<i>Sale of Equipment</i>	39,354	7,500	4,237	0	0	0	0	0
TOTAL	\$ 442,915	\$ 545,553	\$ 569,906	\$ 564,600	\$ 569,600	\$ 665,300	\$ 663,400	\$ 702,900
EXPENDITURES:								
<i>Personnel</i>	\$ 59,708	\$ 62,692	\$ 70,997	\$ 77,550	\$ 71,350	\$ 80,600	\$ 86,896	\$ 93,802
<i>Operations</i>	242,230	101,029	207,823	253,150	283,000	274,550	297,175	320,695
<i>Capital</i>	0	198,150	75,892	415,000	332,956	120,000	648,464	83,019
<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
TOTAL	\$ 301,938	\$ 361,871	\$ 354,712	\$ 745,700	\$ 687,306	\$ 475,150	\$ 1,032,535	\$ 497,516
Revenue Over (Under) Expenditures	\$ 140,977	\$ 183,682	\$ 215,194	\$ (181,100)	\$ (117,706)	\$ 190,150	\$ (369,135)	\$ 205,384

SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
<i>Public Services Manager</i>	0.10	0.10						
<i>Mechanic</i>	1.00	1.00						
<i>Regular Salaries</i>			\$ 51,389	\$ 52,000	\$ 50,000	\$ 54,000	\$ 57,105	\$ 60,389
<i>Overtime</i>			1,772	2,100	2,200	2,400	2,538	2,684
<i>Standby</i>			38	500	100	600	635	671
<i>Unused Sick Time</i>			20	900	100	900	952	1,006
<i>Group Insurance</i>			15,186	18,000	15,000	18,000	20,700	23,805
<i>Retiree Health Insurance</i>			0	500	450	500	525	550
<i>Health Savings Plan Contribution</i>			0	700	600	1,000	1,058	1,118
<i>Payroll Taxes</i>			224	350	300	350	370	391
<i>Workers Comp. Insurance</i>			1,526	1,700	1,700	1,900	2,009	2,125
<i>Uniform Rental</i>			842	800	900	950	1,005	1,062
TOTAL FTE YEARS	1.10	1.10						
TOTAL PERSONNEL			\$ 70,997	\$ 77,550	\$ 71,350	\$ 80,600	\$ 86,896	\$ 93,802
Operations Detail								
<i>R/M-Contractual</i>			\$ 14,709	\$ 16,000	\$ 23,000	\$ 16,000	\$ 17,000	\$ 18,000
<i>Drug & Alcohol Testing</i>			64	50	50	50	50	50
<i>Consultation Fees</i>			0	100	100	100	100	100
<i>Communications</i>			393	500	550	600	600	600
<i>Membership Dues</i>			0	100	100	100	100	100
<i>Training</i>			0	100	100	100	125	150
<i>Reference Materials/Manuals</i>			0	100	100	100	125	150
<i>Property Insurance</i>			3,632	4,100	3,800	3,900	4,250	4,500
<i>Lease/Rent Expense</i>			0	100	100	100	125	150
<i>R/M-Commodities</i>			42,022	37,000	60,000	49,000	50,000	50,000
<i>Operating Supplies</i>			2,552	2,500	2,500	2,500	2,750	3,000
<i>Miscellaneous Equipment</i>			682	1,500	1,000	1,500	1,500	1,500
<i>Fuel</i>			143,306	190,000	191,000	199,500	219,450	241,395
<i>Misc. Expenses</i>			463	1,000	600	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 207,823	\$ 253,150	\$ 283,000	\$ 274,550	\$ 297,175	\$ 320,695
Capital Detail								
Purchase:								
<i>Vehicles & Equipment</i>			\$ 75,892	\$ 415,000	\$ 332,956	\$ 120,000	\$ 648,464	\$ 83,019
TOTAL CAPITAL			\$ 75,892	\$ 415,000	\$ 332,956	\$ 120,000	\$ 648,464	\$ 83,019
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 354,712	\$ 745,700	\$ 687,306	\$ 475,150	\$ 1,032,535	\$ 497,516
Depreciation Expense								
<i>Motorized Equipment</i>			\$ 154,245	\$ 160,000	\$ 160,000	\$ 175,000	\$ 190,000	\$ 215,000

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.

Current Year (FY08-09) Projection

FY08-09 revenues are projected to be significantly over budget largely due to increased grave sales. Expenditures are estimated to be under budget. The end of year cash balance will increase 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 general supervision of the Street Division Supervisor. Clerical, sales, record keeping and administrative functions are performed by the City Clerk. The total staffing commitment remains unchanged at 1.7 FTE.

Operations. Routine expenses are incurred in the maintenance and care of the cemetery buildings and grounds. Supplemental funds are provided for consulting services related to landscape (tree planting) planning and the re-roofing of the maintenance building.

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.

Special Opportunities, Challenges and/or Issues.

The cemetery operation is intended to function as an enterprise account: expenses are expected to be covered by operating revenues. Unfortunately, revenues from grave sales and interment fees fluctuate considerably from year to year. Budget shortfalls are projected for each of the next three fiscal years. Annual inflationary adjustments to lot sale prices and fees would be in order.

**CEMETERY FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 127,516	\$ 134,776	\$ 183,146	\$ 143,096	\$ 129,096
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Footings</i>	0	1,900	0	1,000	3,600	1,000	1,000	1,000
<i>Grave Sales</i>	59,300	40,500	28,950	35,000	75,000	35,000	35,000	35,000
<i>Interment Fees</i>	29,500	33,550	33,400	35,000	30,000	30,000	30,000	30,000
<i>Interest</i>	1,656	1,819	2,228	1,200	3,000	2,000	2,000	200
<i>Penalty Revenue</i>	0	0	0	0	100	0	0	0
<i>Miscellaneous Inc.</i>	535	653	2,944	500	1,000	1,000	1,000	1,000
TOTAL	\$ 90,991	\$ 78,422	\$ 67,522	\$ 72,700	\$ 112,700	\$ 69,000	\$ 69,000	\$ 67,200
EXPENDITURES:								
<i>Personnel</i>	\$ 39,399	\$ 46,237	\$ 38,167	\$ 57,600	\$ 50,930	\$ 58,390	\$ 62,100	\$ 66,087
<i>Operations</i>	7,087	5,488	4,765	16,960	6,200	14,760	9,700	9,700
<i>Capital</i>	0	0	26,589	9,000	0	30,000	5,000	5,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	7,300	5,800	7,200	7,200	7,200	5,900	6,200	6,400
TOTAL	\$ 53,786	\$ 57,525	\$ 76,721	\$ 90,760	\$ 64,330	\$ 109,050	\$ 83,000	\$ 87,187
Revenue Over (Under)								
Expenditures	\$ 37,205	\$ 20,897	\$ (9,199)	\$ (18,060)	\$ 48,370	\$ (40,050)	\$ (14,000)	\$ (19,987)

SUPPORTING DETAIL FOR CEMETERY FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ</i> <i>10-11</i>	<i>PROJ</i> <i>11-12</i>
Personnel Detail								
<i>Street/Cemetery Supervisor</i>	0.15	0.15						
<i>Accounting Supervisor</i>	0.00	0.00						
<i>Regular Salaries</i>			\$ 8,574	\$ 8,200	\$ 8,200	\$ 8,400	\$ 8,883	\$ 9,394
<i>City Clerk</i>	0.15	0.15	3,759	5,600	5,600	5,800	6,000	6,200
<i>Cemetery Sexton</i>	0.50	0.50						
<i>Grounds Mtnce.</i>	0.90	0.90						
<i>Part Time Wages</i>			20,518	33,500	30,000	34,000	35,955	38,022
<i>Standby</i>			56	150	100	150	159	168
<i>Overtime</i>			720	1,600	1,500	1,600	1,692	1,789
<i>Unused Sick Time</i>			30	150	50	200	212	224
<i>Group Insurance</i>			2,788	5,700	3,000	5,500	6,325	7,274
<i>Retiree Health Insurance</i>			0	700	650	700	718	735
<i>Health Savings Plan Contribution</i>			81	100	100	140	148	157
<i>Uniform Rental</i>			254	300	330	350	370	391
<i>Workers Comp. Insurance</i>			947	1,100	1,000	1,100	1,163	1,230
<i>Unemployment Insurance Tax</i>			440	500	400	450	476	503
TOTAL FTE YEARS	1.70	1.70						
TOTAL PERSONNEL			\$ 38,167	\$ 57,600	\$ 50,930	\$ 58,390	\$ 62,100	\$ 66,087
Operations Detail								
<i>R/M Equipment-Cont.</i>			\$ 0	\$ 500	\$ 300	\$ 500	\$ 100	\$ 100
<i>R/M Grounds-Cont.</i>			760	4,300	1,500	4,500	4,500	4,500
<i>Engineering Fees</i>			0	500	0	500	500	500
<i>Legal Fees</i>			166	500	0	500	500	500
<i>Consultation Fees</i>			0	7,500	0	2,000	0	0
<i>Postage</i>			260	300	300	300	300	300
<i>Communications</i>			447	500	450	500	400	400
<i>Electricity</i>			201	250	300	350	300	300
<i>Property Insurance</i>			93	110	100	110	100	100
<i>Lease/Rent Expense</i>			0	500	0	500	500	500
<i>R/M Equipment-Comm.</i>			18	500	100	500	500	500
<i>R/M Grounds-Comm.</i>			1,357	500	500	3,500	1,000	1,000
<i>Office Supplies</i>			0	100	100	100	200	200
<i>Operating Supplies</i>			413	300	300	300	200	200
<i>Miscellaneous Equipment</i>			989	500	1,350	500	500	500
<i>Misc. Expenses</i>			61	100	900	100	100	100
<i>R/M-Tree Removal</i>			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 4,765	\$ 16,960	\$ 6,200	\$ 14,760	\$ 9,700	\$ 9,700
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System</i>			26,589	0	0	0	0	0
<i>Cemetery Impr.</i>			0	9,000	0	30,000	5,000	5,000
<i>Engineering</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 26,589	\$ 9,000	\$ 0	\$ 30,000	\$ 5,000	\$ 5,000
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>MERF</i>			\$ 7,200	\$ 7,200	\$ 7,200	\$ 5,900	\$ 6,200	\$ 6,400
TOTAL INTER-FUND TRANSFERS			\$ 7,200	\$ 7,200	\$ 7,200	\$ 5,900	\$ 6,200	\$ 6,400
TOTAL EXPENDITURES			\$ 76,721	\$ 90,760	\$ 64,330	\$ 109,050	\$ 83,000	\$ 87,187

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 (FY08-09) Projection

Estimated FY08-09 revenues and expenditures are consistent with the budget. EOY cash balances will decrease as planned.

Source of Funds

ESDA receives minimal, base funding support from a local 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: communications (radio equipment and antennae tower lease), insurance, building repair and maintenance, etc.

Capital.

Only nominal capital funding is provided in the coming year as the purchase and installation of the replacement storm sirens has been completed.

Special Opportunities, Challenges and/or Issues.

The department has been preparing a city-wide disaster plan to enable a coordinated, unified response to any critical incident that might occur in the community. The plan is nearing completion and will require adoption by the Washington City Council in the coming months. Following adoption, all elected officials, department heads and various other city employees will need to complete National Incident Management System (N.I.M.S.) training. The police and fire departments will coordinate these training activities.

**ESDA FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 15,008	\$ 14,158	\$ 6,380	\$ 7,230	\$ 7,730
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 3,174	\$ 3,225	\$ 3,345	\$ 3,150	\$ 3,417	\$ 3,200	\$ 3,200	\$ 3,200
<i>Interest</i>	476	549	895	300	200	200	200	200
<i>Miscellaneous Inc.</i>	1,810	0	4,502	0	0	0	0	0
<i>T/F From:</i>								
<i>GC Unrestricted</i>	0	45,000	75,500	40,000	40,000	11,000	11,000	11,000
<i>Police Spec. Proj.</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 5,460	\$ 48,774	\$ 84,242	\$ 43,450	\$ 43,617	\$ 14,400	\$ 14,400	\$ 14,400
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	5,324	9,807	19,306	12,450	12,395	12,550	12,900	13,050
<i>Capital</i>	17,887	16,078	70,842	39,000	39,000	1,000	1,000	1,000
<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
TOTAL	\$ 23,211	\$ 25,885	\$ 90,148	\$ 51,450	\$ 51,395	\$ 13,550	\$ 13,900	\$ 14,050
Revenue Over (Under)								
Expenditures	\$ (17,751)	\$ 22,889	\$ (5,906)	\$ (8,000)	\$ (7,778)	\$ 850	\$ 500	\$ 350

SUPPORTING DETAIL FOR ESDA FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
R&M Equip. (Contr.)			\$ 1,900	\$ 1,800	\$ 1,500	\$ 1,800	\$ 2,000	\$ 2,000
Communications			707	500	500	500	500	500
Property Insurance			202	650	700	750	750	750
Lease/Rent Expense			1,920	2,200	1,920	2,200	2,300	2,400
R&M Bldg. (Comm.)			13,122	2,500	2,500	2,500	2,500	2,500
R&M Equip. (Comm.)			0	1,700	1,700	1,700	1,750	1,800
Miscellaneous Equipment			1,344	1,600	2,075	1,600	1,600	1,600
Miscellaneous Expenses			111	1,500	1,500	1,500	1,500	1,500
TOTAL OPERATIONS			\$ 19,306	\$ 12,450	\$ 12,395	\$ 12,550	\$ 12,900	\$ 13,050
<u>Capital Detail</u>								
Purchase - Equipment			\$ 70,842	\$ 39,000	\$ 39,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL CAPITAL			\$ 70,842	\$ 39,000	\$ 39,000	\$ 1,000	\$ 1,000	\$ 1,000
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 90,148	\$ 51,450	\$ 51,395	\$ 13,550	\$ 13,900	\$ 14,050

AUDIT FUND

Core Service, Purpose or Function

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

Current Year (FY08-09) Projection

FY08-09 revenues and expenditures are generally consistent with the budget estimate.

Source of Funds

A property tax is levied each year to defray the cost of the annual audit. The fund also receives a small amount of interest income earned on its cash balances.

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.

AUDIT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance	\$ 8,403	\$ 8,916	\$ 11,389	\$ 6,409	\$ 6,422	\$ 10,292	\$ 11,492	\$ 11,742
REVENUES:								
Tax:								
Property	\$ 16,045	\$ 16,122	\$ 17,619	\$ 28,000	\$ 30,320	\$ 30,000	\$ 30,000	\$ 32,000
Interest	375	546	414	300	150	200	250	300
TOTAL	\$ 16,420	\$ 16,668	\$ 18,033	\$ 28,300	\$ 30,470	\$ 30,200	\$ 30,250	\$ 32,300
EXPENDITURES								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	15,907	14,195	23,000	28,000	26,600	29,000	30,000	32,000
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	\$ 15,907	\$ 14,195	\$ 23,000	\$ 28,000	\$ 26,600	\$ 29,000	\$ 30,000	\$ 32,000
Revenue Over (Under)								
Expenditures	\$ 513	\$ 2,473	\$ (4,967)	\$ 300	\$ 3,870	\$ 1,200	\$ 250	\$ 300

SUPPORTING DETAIL FOR AUDIT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
<i>Consultation Fees</i>			\$ 23,000	\$ 28,000	26,600	29,000	30,000	32,000
TOTAL OPERATIONS			\$ 23,000	\$ 28,000	\$ 26,600	\$ 29,000	\$ 30,000	\$ 32,000
<u>Capital Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 23,000	\$ 28,000	\$ 26,600	\$ 29,000	\$ 30,000	\$ 32,000

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 (FY08-09) Projection

Projected FY08-09 revenues are generally consistent with the budget. Expenditures are estimated to be about \$3,000 under budget. Net Assets will improve accordingly.

Source of Funds

The city levies a property tax to pay its liability insurance premium costs. These funds may be used to pay insurance or self-insurance costs, 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.) The city currently purchases insurance coverage from the Illinois Municipal League Risk Management Association.

Special Opportunities/Challenges/Issues

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

LIABILITY INSURANCE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Net Assets	\$ 99,505	\$ 99,720	\$ 102,573	\$ 111,973	\$ 112,256	\$ 115,929	\$ 122,929	\$ 124,429
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 71,937	\$ 75,373	\$ 74,938	\$ 77,000	\$ 76,673	\$ 90,000	\$ 93,000	\$ 100,000
<i>Interest</i>	878	1,044	1,257	1,000	1,000	1,000	1,000	1,000
<i>Miscellaneous Inc.</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 72,815	\$ 76,417	\$ 76,195	\$ 78,000	\$ 77,673	\$ 91,000	\$ 94,000	\$ 101,000
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	72,600	73,564	66,512	77,000	74,000	84,000	92,500	100,000
<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
TOTAL	\$ 72,600	\$ 73,564	\$ 66,512	\$ 77,000	\$ 74,000	\$ 84,000	\$ 92,500	\$ 100,000
Revenue Over (Under) Expenditures	\$ 215	\$ 2,853	\$ 9,683	\$ 1,000	\$ 3,673	\$ 7,000	\$ 1,500	\$ 1,000

SUPPORTING DETAIL FOR LIABILITY FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
<i>Insurance (Other)</i>			\$ 66,512	\$ 77,000	\$ 74,000	\$ 84,000	\$ 92,500	\$ 100,000
TOTAL OPERATIONS			\$ 66,512	\$ 77,000	\$ 74,000	\$ 84,000	\$ 92,500	\$ 100,000
<u>Capital Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 66,512	\$ 77,000	\$ 74,000	\$ 84,000	\$ 92,500	\$ 100,000

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 (FY08-09) Projection

Projected FY08-09 allotments are substantially under budget. This is due to the very high price of fuel in the past year and the corresponding decrease in total gallons sold, statewide. Expenditures are slightly under budget. The end of year cash balance will decrease by nearly \$130,000, about \$40,000 more than expected.

Source of Funds

State Motor Fuel Tax allotments are deposited to this fund as well as interest earned on the fund's cash balance. The per capita MFT distribution for FY09-10 is estimated to be \$25.75. Unfortunately, MFT funds are decreasing while the cost of roadway construction involving petroleum based building materials is rapidly escalating.

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 (spray patch, seal coat, heat scarification and mill/overlay).

MFT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 472,374	\$ 396,449	\$ 266,949	\$ 156,349	\$ 101,349
REVENUES:								
<i>State Allotment</i>	\$ 390,577	\$ 392,554	\$ 377,601	\$ 385,000	\$ 345,000	\$ 340,000	\$ 340,000	\$ 340,000
<i>Local MFT Tax</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	16,578	22,525	15,038	15,000	5,500	5,000	5,000	5,000
TOTAL	\$ 407,155	\$ 415,079	\$ 392,639	\$ 400,000	\$ 350,500	\$ 345,000	\$ 345,000	\$ 345,000
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	19,701	0	0	0	0	0	0
<i>Capital</i>	239,242	392,862	353,575	490,000	480,000	455,600	400,000	400,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	32,109	104,566	0	0	0	0	0	0
TOTAL	\$ 271,351	\$ 517,129	\$ 353,575	\$ 490,000	\$ 480,000	\$ 455,600	\$ 400,000	\$ 400,000
Revenue Over (Under)								
Expenditures	\$ 135,804	\$ (102,050)	\$ 39,064	\$ (90,000)	\$ (129,500)	\$ (110,600)	\$ (55,000)	\$ (55,000)

SUPPORTING DETAIL FOR MFT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
R/M Street Misc. - Cont.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
System Construction			\$ 353,575	\$ 490,000	\$ 480,000	\$ 455,600	\$ 400,000	\$ 400,000
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
Bld/Property			0	0	0	0	0	0
TOTAL CAPITAL			\$ 353,575	\$ 490,000	\$ 480,000	\$ 455,600	\$ 400,000	\$ 400,000
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 353,575	\$ 490,000	\$ 480,000	\$ 455,600	\$ 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 pension program. Most Washington employees also participate in the federal Social Security Insurance program.

Current Year (FY08-09) Projection

Projected FY08-09 collections and transfers are generally consistent with budget estimates. Expenditures are expected to be substantially under budget and the EOY fund balance will improve accordingly.

Source of Funds

The city levies property taxes to cover most of its IMRF/Social Security contributions. Replacement property taxes received from the State of Illinois are also credited to this fund. Transfers are planned from the Sewer and Water Funds to pay all of the SSI cost and a portion of the IMRF cost of 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% and SSI at the rate of 7.65% 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 2009 IMRF rate is 9.22%. The city's SSI/Medicare contributions (7.65% of wages) are also charged to this fund.

Special Opportunities/Challenges/Issues

IMRF sustained significant investment losses in 2008 (\$6.1B or 24.8%). As a result, employer contribution rates will be substantially increased beginning in January 2010. IMRF has advised that the overall estimated increase in employer rates will approach 80% under current actuarial calculations. In order to lessen the immediate impact on taxing bodies, IMRF intends to allow employers the option to phase-in the rate increase in 10% increments. The proposed budget assumes this phase-in approach. Needless to say, the IMRF tax levy will be affected accordingly.

**ILLINOIS MUNICIPAL RETIREMENT FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Fund Balance	\$ 99,211	\$ 95,843	\$ 123,455	\$ 133,513	\$ 166,847	\$ 185,163	\$ 175,163	\$ 177,163
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 302,735	\$ 326,480	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - IMRF</i>	0	0	159,021	172,000	171,702	175,000	220,000	250,000
<i>Property - Soc. Sec./MC</i>	0	0	194,037	213,000	212,614	215,000	230,000	244,000
<i>Property Repl.</i>	13,547	15,305	16,249	16,500	13,500	11,000	11,000	11,000
<i>Interest</i>	6,585	9,775	10,793	5,000	5,500	4,000	4,000	4,000
TOTAL COLLECTIONS	322,867	351,560	380,100	406,500	403,316	405,000	465,000	509,000
<i>T/F From:</i>								
<i>Water</i>	\$ 21,600	\$ 30,000	\$ 30,000	\$ 33,000	\$ 33,000	\$ 35,000	\$ 37,000	\$ 39,000
<i>Sewer</i>	26,300	37,000	40,000	42,000	42,000	45,000	50,000	55,000
TOTAL	\$ 370,767	\$ 418,560	\$ 450,100	\$ 481,500	\$ 478,316	\$ 485,000	\$ 552,000	\$ 603,000
EXPENDITURES:								
<i>Personnel</i>	\$ 374,135	\$ 390,948	\$ 406,708	\$ 480,000	\$ 460,000	\$ 495,000	\$ 550,000	\$ 600,000
<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	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 374,135	\$ 390,948	\$ 406,708	\$ 480,000	\$ 460,000	\$ 495,000	\$ 550,000	\$ 600,000
Revenue Over (Under) Expenditures	\$ (3,368)	\$ 27,612	\$ 43,392	\$ 1,500	\$ 18,316	\$ (10,000)	\$ 2,000	\$ 3,000

SUPPORTING DETAIL FOR IMRF FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
N/A	0.00	0.00						
Social Sec./Medicare Taxes			\$ 232,133	\$ 270,000	\$ 250,000	\$ 270,000	\$ 285,000	\$ 300,000
IMRF Payments			174,575	210,000	210,000	225,000	265,000	300,000
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 406,708	\$ 480,000	\$ 460,000	\$ 495,000	\$ 550,000	\$ 600,000
<u>Operations Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 406,708	\$ 480,000	\$ 460,000	\$ 495,000	\$ 550,000	\$ 600,000

POLICE PENSION FUND

Core Service, Purpose or Function

The city is obligated to properly fund the annual pension liabilities for its uniformed 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 (FY08-09) Projection

Projected FY08-09 revenues are significantly less than budget due to investment losses. While expenditures are also under budget, EOY fund balances will decrease.

Source of Funds

Police Pension Fund 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 after deducting employee contributions and investment earnings. The city retains an independent actuary to calculate its required contribution. The employer contribution is currently equivalent to 18.7% of wages, up from 15.6%.

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 from the department account for most of the remainder. At the present time, there are seven pensioners receiving benefits.

Special Opportunities/Challenges/Issues

The Police Pension Fund sustained significant investment losses this past year due to the overall market decline. In response to these losses, the pension board elected to reduce its future interest earnings assumption from 7.5% to 7.25%. This change, coupled with the increase in unfunded liabilities, will necessitate increased employer contributions in the coming year and a corresponding hike in the city's property tax levy to cover these costs.

**POLICE PENSION FUND
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Fund Balance				\$ 5,086,536	\$ 4,869,175	\$ 4,401,800	\$ 4,505,550	\$ 4,729,900
REVENUES:								
<i>Interest</i>	113,719	121,728	136,051	100,000	135,000	100,000	100,000	100,000
<i>Employee Contr.</i>	111,100	79,531	111,773	125,000	95,000	110,000	118,000	125,000
<i>Employer Contr.</i>	122,100	121,431	142,170	142,300	142,600	180,500	185,200	190,000
<i>Dividend Revenue</i>	30,738	45,384	76,737	10,000	10,000	10,000	10,000	10,000
<i>Misc. Income</i>	0	0	419	0	0	0	0	0
<i>Gain/(Loss) on Inv.</i>	156,266	186,233	(100,870)	100,000	(600,000)	0	115,000	120,000
TOTAL	\$ 533,923	\$ 554,307	\$ 366,280	\$ 477,300	\$ (217,400)	\$ 400,500	\$ 528,200	\$ 545,000
EXPENDITURES:								
<i>Personnel</i>	\$ 190,356	\$ 193,880	\$ 184,557	\$ 210,000	\$ 218,000	\$ 235,000	\$ 242,050	\$ 249,312
<i>Operations</i>	47,744	44,523	57,645	61,350	31,975	61,750	61,800	61,850
<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
TOTAL	\$ 238,100	\$ 238,403	\$ 242,202	\$ 271,350	\$ 249,975	\$ 296,750	\$ 303,850	\$ 311,162
Revenue Over (Under)								
Expenditures	\$ 295,823	\$ 315,904	\$ 124,078	\$ 205,950	\$ (467,375)	\$ 103,750	\$ 224,350	\$ 233,839

SUPPORTING DETAIL FOR POLICE PENSION FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
N/A	0.00	0.00						
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Salaries - Pension			184,557	210,000	218,000	235,000	242,050	249,312
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 184,557	\$ 210,000	\$ 218,000	\$ 235,000	\$ 242,050	\$ 249,312
<u>Operations Detail</u>								
Miscellaneous Expenses			\$ 0	\$ 200	\$ 1,000	\$ 500	\$ 500	\$ 500
Compliance Fee			914	950	975	1,050	1,100	1,150
Contrib. Refund			56,731	60,000	30,000	60,000	60,000	60,000
Legal Fees			0	200	0	200	200	200
TOTAL OPERATIONS			\$ 57,645	\$ 61,350	\$ 31,975	\$ 61,750	\$ 61,800	\$ 61,850
<u>Capital Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 242,202	\$ 271,350	\$ 249,975	\$ 296,750	\$ 303,850	\$ 311,162

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 (FY08-09) Projection

Projected FY08-09 expenditures are estimated to be under budget largely due to the highly competitive bids for the Court Drive Drainage Improvement Project.

Source of Funds

This fund retains the income from the rental of city-owned real estate: farms, R/C airfield, and cell tower leases on the Blumenshine and Tarvin properties. A transfer from the Telecommunications Tax Fund will be required in FY10-11 in conjunction with the Briarcliff/Colonial Manner 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, Heartland Water Resources contribution, and detention basin maintenance.

Capital. Nominal funding is budgeted in the coming year for currently undesignated purposes. Full funding is budgeted in FY10-11 for the Briarcliff/Colonial Court project. While engineering on this latter project is progressing, easements across several private properties will be required.

Challenges, Opportunities and/or Issues

The Storm Water Management/Flood Mitigation Fund will largely exhaust its cash balance at the end of FY10-11. Regrettably, this fund has only 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**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 102,444	\$ 133,371	\$ 27,148	\$ 32,548	\$ 3,448
REVENUES:								
<i>Miscellaneous Inc.</i>	\$ 5,091	\$ 51	\$ 376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Rental Income</i>	29,757	27,508	30,623	41,000	41,000	41,000	41,000	41,000
<i>Grant Income</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	9,209	7,774	3,755	3,000	850	400	400	0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	0	100,000	18,734	55,000	0	0	0	0
<i>GC Telecom Tax</i>	0	0	0	0	0	0	180,000	0
<i>Sewer</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 44,057	\$ 135,333	\$ 53,488	\$ 99,000	\$ 41,850	\$ 41,400	\$ 221,400	\$ 41,000
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	8,649	7,333	7,034	13,900	8,615	16,000	12,700	12,700
<i>Capital</i>	0	300,606	31,806	183,000	139,458	20,000	237,800	25,000
<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
TOTAL	\$ 8,649	\$ 307,939	\$ 38,840	\$ 196,900	\$ 148,073	\$ 36,000	\$ 250,500	\$ 37,700
Revenue Over (Under)								
Expenditures	\$ 35,408	\$ (172,606)	\$ 14,648	\$ (97,900)	\$ (106,223)	\$ 5,400	\$ (29,100)	\$ 3,300

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Operations Detail</u>								
<i>Other Professional Fees</i>			\$ 2,122	\$ 4,000	\$ 3,170	\$ 3,200	\$ 2,500	\$ 2,500
<i>Publishing Fees</i>			152	200	0	200	200	200
<i>Miscellaneous Expense</i>			4,760	9,700	5,445	12,600	10,000	10,000
TOTAL OPERATIONS			\$ 7,034	\$ 13,900	\$ 8,615	\$ 16,000	\$ 12,700	\$ 12,700
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Bldg & Property</i>			\$ 636	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			19,845	156,000	122,560	20,000	230,000	25,000
<i>System Engineering</i>			11,325	27,000	16,899	0	7,800	0
<i>System Legal</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 31,806	\$ 183,000	\$ 139,458	\$ 20,000	\$ 237,800	\$ 25,000
<u>Debt Service Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 38,840	\$ 196,900	\$ 148,073	\$ 36,000	\$ 250,500	\$ 37,700

AUTOMATIC EXTERNAL DIFIBRILLATOR FUND

Core Service, Purpose or Function

Many years ago, the city received private donations for the purchase of AED's carried in each of the city's five police squad cars.

Current Year (FY08-09) Projection

There were no financial transactions through this account in FY08-09.

Source of Funds

No funding is anticipated.

Budgeted Expenditures

No expenditures are planned. AED expenses have been incorporated into the Police Department budget.

**AUTOMATIC EXTERNAL DEFIBRILLATOR (AED) FUND
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Donations</i>	100	0	0	0	0	0	0	0
<i>Interest</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	1,050	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	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	512	0	0	0	0	0	0
TOTAL	\$ 1,050	\$ 512	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ (950)	\$ (512)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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, restricted sources of revenue.

Current Year (FY08-09) Projection

Projected FY08-09 revenues are slightly over budget. Expenditures are projected to be under budget. The EOY cash balance is projected to increase accordingly.

Source of Funds

Six 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 the Special Olympics and associated expenses.
- DARE Account: donations received to defray expenses associated with the operation of the DARE program.

Budgeted Expenditures

Operations. The operations budget includes funding for the following: DARE expenses, Special Olympics' donations and related expenses, legal fees and hearing expenses associated with the auto impound program, less than lethal equipment and munitions, weapons, portable radios, other miscellaneous equipment valued at less than \$1,000 each and special evidence tracking/processing software.

Capital. The amount of \$10,000 is budgeted for architectural services related to the programming, schematic design and preparation of budget estimates for the proposed building renovation project.

Inter-fund Transfers. Inter-fund transfers are planned to the MERF account to cover costs associated with the purchase of second-hand, replacement passenger vehicles for use by police detectives.

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

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Cash Balance	\$ 0	\$ 52,218	\$ 52,449	\$ 18,784	\$ 34,562	\$ 61,642	\$ 26,842	\$ 20,342
REVENUES:								
<i>DUI Tech Fund</i>	\$ 5,800	\$ 6,517	\$ 5,902	\$ 6,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<i>Drug Enf. Account</i>	1,100	3,892	363	4,000	1,500	2,000	2,000	2,000
<i>Police Vehicle Fund</i>	0	900	3,479	1,300	4,000	4,000	4,000	4,000
<i>Impound Admin. Fees</i>	69,000	54,500	43,500	65,000	75,000	50,000	50,000	50,000
<i>Fundraiser Account</i>	33,799	36,850	51,706	25,000	21,000	20,000	20,000	20,000
<i>DARE Account</i>	5,614	3,110	2,771	4,000	2,800	2,500	2,500	2,500
<i>Interest Revenue</i>	45	559	400	500	350	300	400	400
<i>Trsf. From GC-Police</i>	13,970	0	0	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	130	0	0	0
TOTAL	\$ 129,328	\$ 106,328	\$ 108,121	\$ 106,300	\$ 109,780	\$ 83,800	\$ 83,900	\$ 83,900
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	66,243	80,580	76,694	85,000	69,700	84,600	62,000	62,000
<i>Capital</i>	10,867	17,017	47,107	18,300	13,000	13,000	25,000	25,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	8,500	2,207	0	0	21,000	3,400	3,500
TOTAL	\$ 77,110	\$ 106,097	\$ 126,008	\$ 103,300	\$ 82,700	\$ 118,600	\$ 90,400	\$ 90,500
Revenue Over (Under)								
Expenditures	\$ 52,218	\$ 231	\$ (17,887)	\$ 3,000	\$ 27,080	\$ (34,800)	\$ (6,500)	\$ (6,600)

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS

	<i>FTE YEARS</i> <i>09-10</i>	<i>FTE YEARS</i> <i>10-11</i>	<i>ACTUAL</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>EST.ACT.</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>
<u>Personnel Detail</u>								
<i>N/A</i>	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
<u>Operations Detail</u>								
<i>Alcohol Enforcement Expenses</i>			\$ 5,877	\$ 6,500	\$ 3,500	\$ 2,500	\$ 5,000	\$ 5,000
<i>Drug Enforcement Expenses</i>			2,200	4,000	3,500	4,000	2,000	2,000
<i>Impound Admin. Fees</i>								
<i>Legal Expenses</i>			12,250	18,000	8,500	12,000	12,000	12,000
<i>Professional Fees</i>			0	1,000	0	1,000	1,000	1,000
<i>Software</i>			0	14,000	4,800	5,500	5,500	5,500
<i>Operating Supplies</i>			930	1,000	800	1,000	1,000	1,000
<i>Miscellaneous Equipment</i>			13,352	17,600	12,500	8,000	10,000	10,000
<i>Fundraiser Expenses</i>			20,929	20,000	0	20,000	20,000	20,000
<i>DARE Expenses</i>			2,063	2,500	3,500	6,000	2,500	2,500
TOTAL OPERATIONS			\$ 57,601	\$ 84,600	\$ 37,100	\$ 60,000	\$ 59,000	\$ 59,000
<u>Capital Detail</u>								
<i>Purchase - Equipment</i>			\$ 6,594	\$ 3,000	\$ 0	\$ 6,000	\$ 25,000	\$ 25,000
<i>Purchase - Bldg/Property</i>			0	0	0	0	0	0
<i>Purchase - Engineering</i>			0	10,000	16,500	0	0	0
TOTAL CAPITAL			\$ 6,594	\$ 13,000	\$ 16,500	\$ 6,000	\$ 25,000	\$ 25,000
<u>Debt Service Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>MERF (from Police Vehicle Fund)</i>			\$ 0	\$ 6,000	\$ 0	\$ 4,000	\$ 0	\$ 0
<i>MERF (from Impound Admin.)</i>			0	15,000	0	17,000	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 21,000	\$ 0	\$ 21,000	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 64,195	\$ 118,600	\$ 53,600	\$ 87,000	\$ 84,000	\$ 84,000

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

Core Service, Purpose or Function

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

Current Year (FY08-09) Projection

Total projected FY08-09 collections are generally consistent with the budget estimate. Projected expenditures are substantially less than budget largely due to projects that have been deferred to FY09-10.

Source of Funds

This fund's primary source of revenue is from the annual incremental increase in property taxes paid on real estate located in the district. The fund is also eligible to receive a payment resulting from the incremental growth of state and local sales taxes generated by businesses in the district, but the city has elected to forgo this payment as the matching costs are too great.

Budgeted Expenditures

The use and expenditure of TIF funds is restricted by state statute and the provisions of the city's enabling ordinance and 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 TIF. There is currently only one minor outstanding TIF Incentive commitment and there are no pending private redevelopment applications at present.

Capital. The city has previously initiated planning and engineering design work related to 1) drainage and sidewalk improvements along the north side of Business Route 24 east of Cummings (\$320,000) and 2) a water main interconnect linking WTP No. 2 to the water distribution system along the south side of Business Route 24 (\$63,000). Funding for the construction of these improvements is included in the FY09-10. In addition, there is an estimated \$390,000 in currently budgeted, but uncommitted monies for capital and/or private redevelopment projects in the coming year.

Special Opportunities/Challenges/Issues

The Washington Road TIF District will cease to exist in 2009. This source of funding will no longer be available to the city after that date. Any unspent/unobligated monies remaining in the fund at expiration will, by law, be returned to the affected taxing bodies.

**TIF # 1 FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 792,301	\$ 453,279	\$ 540,809	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 218,558	\$ 221,999	\$ 225,101	\$ 230,000	\$ 252,063	\$ 259,000	\$ 0	\$ 0
<i>Interest</i>	29,926	47,466	23,143	30,000	8,000	5,291	0	0
<i>Miscellaneous Inc.</i>	0	0	0	0	0	0	0	0
<i>Grant Proceeds</i>	0	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 248,484	\$ 269,465	\$ 248,244	\$ 260,000	\$ 260,063	\$ 264,291	\$ 0	\$ 0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	92	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 248,576	\$ 269,465	\$ 248,244	\$ 260,000	\$ 260,063	\$ 264,291	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 11,894	\$ 10,775	\$ 11,163	\$ 11,350	\$ 12,200	\$ 8,900	\$ 0	\$ 0
<i>Operations</i>	20,329	18,840	16,465	210,200	2,338	3,200	0	0
<i>Capital</i>	0	271,224	290,304	753,000	157,995	793,000	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
TOTAL	\$ 32,223	\$ 300,839	\$ 317,932	\$ 974,550	\$ 172,533	\$ 805,100	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 216,353	\$ (31,374)	\$ (69,688)	\$ (714,550)	\$ 87,530	\$ (540,809)	\$ 0	\$ 0

SUPPORTING DETAIL FOR TIF #1 FUND

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Personnel Detail								
City Administrator	0.05	0.05						
P & D Director	0.10	0.10						
Regular Salaries			\$ 10,223	\$ 11,000	\$ 11,100	\$ 8,000	\$ 0	\$ 0
Unused Sick Leave			78	200	150	100	0	0
Group Insurance			707	0	750	600	0	0
Retiree Health Insurance			0	0	0	0	0	0
Health Savings Plan Contribution			155	150	200	200	0	0
TOTAL FTE YEARS	0.15	0.15						
TOTAL PERSONNEL			\$ 11,163	\$ 11,350	\$ 12,200	\$ 8,900	\$ 0	\$ 0
Operations Detail								
Engineering Fees			\$ 0	\$ 500	\$ 0	\$ 500	\$ 0	\$ 0
Legal Expenses			0	2,000	1,000	800	0	0
Professional Fees			0	3,000	1,000	1,000	0	0
Communications			0	100	50	100	0	0
Membership Dues			0	200	188	200	0	0
Training			0	400	100	100	0	0
Loan Interest Subsidies			0	100,000	0	0	0	0
TIF Incentives			15,794	100,000	0	300	0	0
Miscellaneous Expenses			671	4,000	0	200	0	0
TOTAL OPERATIONS			\$ 16,465	\$ 210,200	\$ 2,338	\$ 3,200	\$ 0	\$ 0
Capital Detail								
Purchase:								
Bld./Property			\$ 500	\$ 150,000	\$ 139,000	\$ 0	\$ 0	\$ 0
Equipment			0	0	0	0	0	0
Improvements Construction			0	560,000	2,695	750,000	0	0
System Construction			273,404	0	0	0	0	0
System Engineering			16,400	43,000	16,300	43,000	0	0
System Legal			0	0	0	0	0	0
System Consultation			0	0	0	0	0	0
TOTAL CAPITAL			\$ 290,304	\$ 753,000	\$ 157,995	\$ 793,000	\$ 0	\$ 0
Debt Service Detail								
Water Connection Fee Acct.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 317,932	\$ 974,550	\$ 172,533	\$ 805,100	\$ 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.

Current Year (FY08-09) Projection

FY08-09 revenues are projected to be slightly under budget. 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. The fund is also eligible to receive a payment from the State of Illinois resulting from the incremental growth of state sales taxes generated by businesses in the district. The city has elected to decline the state sales tax increment in recent years as the matching costs were too great.

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 (\$102,000) are allocated for existing and anticipated private building renovation and improvement projects. In general, the city will participate in up to 20% of the eligible cost of private redevelopment projects. There are currently four (4) outstanding redevelopment contracts. Available, uncommitted funding for new private redevelopment projects is estimated to total \$75,000 in FY09-10. Supplemental funds (\$17,000) have been budgeted in the professional fees line item to cover consulting services related to the updating of the city's Redevelopment Plan in conjunction with the extension of the TIF.

Capital. Capital funding is earmarked for the following general needs in the Downtown TIF area in FY09-10: parking lot acquisition and development, Zinser Place improvements, and other general improvements. (See Capital Improvement Program).

Special Opportunities/Challenges/Issues

The Downtown TIF District will cease to exist at the end of 2009 unless legislation granting a time extension is approved by the Illinois State Legislature. Letters of support regarding the TIF extension have been secured from all of the affected local taxing bodies and a bill is expected to be introduced in the coming legislative session. Once approved, the city will need to formally authorize the extension and update its Redevelopment Plan.

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

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 583,074	\$ 642,755	\$ 675,665	\$ 158,588	\$ 157,769
REVENUES:								
<i>Tax:</i>								
<i>Property Tax Incr.</i>	\$ 123,405	\$ 138,071	\$ 148,305	\$ 157,000	\$ 154,821	\$ 160,000	\$ 165,600	\$ 172,000
<i>Interest</i>	19,358	28,169	25,561	10,000	10,000	7,500	3,000	3,000
<i>Misc. Revenue</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 142,763	\$ 166,240	\$ 173,866	\$ 167,000	\$ 164,821	\$ 167,500	\$ 168,600	\$ 175,000
EXPENDITURES:								
<i>Personnel</i>	\$ 11,894	\$ 10,775	\$ 11,164	\$ 12,350	\$ 12,200	\$ 13,363	\$ 14,218	\$ 15,134
<i>Operations</i>	73,897	74,294	79,354	115,756	77,967	131,215	110,200	80,200
<i>Capital</i>	0	0	20,000	595,000	41,744	540,000	45,000	80,000
<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
TOTAL	\$ 85,791	\$ 85,069	\$ 110,518	\$ 723,106	\$ 131,911	\$ 684,578	\$ 169,418	\$ 175,334
Revenue Over (Under)								
Expenditures	\$ 56,972	\$ 81,171	\$ 63,348	\$ (556,106)	\$ 32,910	\$ (517,078)	\$ (818)	\$ (334)

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 08-09	FTE YEARS 09-10	ACTUAL 07-08	BUDGET 08-09	EST.ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
<u>Personnel Detail</u>								
<i>City Administrator</i>	0.05	0.05						
<i>P & D Director</i>	0.10	0.10						
<i>Regular Salaries</i>			\$ 10,223	\$ 11,000	\$ 11,100	\$ 12,000	\$ 12,690	\$ 13,420
<i>Unused Sick Time</i>			78	200	150	200	212	224
<i>Group Insurance</i>			708	1,000	750	863	992	1,141
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			155	150	200	300	325	350
TOTAL FTE YEARS	0.15	0.15						
TOTAL PERSONNEL			\$ 11,164	\$ 12,350	\$ 12,200	\$ 13,363	\$ 14,218	\$ 15,134
<u>Operations Detail</u>								
<i>Engineering Fees</i>			\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
<i>Legal Fees</i>			319	5,000	4,000	5,000	2,000	2,000
<i>Professional Fees</i>			2,596	3,000	4,000	19,000	3,000	3,000
<i>Membership Dues</i>			0	200	188	200	200	200
<i>Loan Interest Subsidies</i>			0	1,000	0	1,000	1,000	1,000
<i>Building Renovation Fund - Committed</i>			75,538	52,556	62,279	27,015	40,000	40,000
<i>Building Renovation Fund - Uncommitted</i>			0	50,000	5,000	75,000	60,000	30,000
<i>Misc. Equipment</i>			163	1,500	500	1,500	1,500	1,500
<i>Miscellaneous Expense</i>			738	2,000	2,000	2,000	2,000	2,000
TOTAL OPERATIONS			\$ 79,354	\$ 115,756	\$ 77,967	\$ 131,215	\$ 110,200	\$ 80,200
<u>Capital Detail</u>								
<u>Purchase:</u>								
<i>Building/Land</i>			\$ 0	\$ 40,000	\$ 0	\$ 40,000	\$ 0	\$ 0
<i>Improvements</i>			20,000	494,000	30,544	459,000	45,000	80,000
<i>Demolition/Remediation</i>			0	0	0	0	0	0
<i>Improvements Engineering</i>			0	58,000	11,200	38,000	0	0
<i>Improvements Legal</i>			0	3,000	0	3,000	0	0
TOTAL CAPITAL			\$ 20,000	\$ 595,000	\$ 41,744	\$ 540,000	\$ 45,000	\$ 80,000
<u>Debt Service Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 110,518	\$ 723,106	\$ 131,911	\$ 684,578	\$ 169,418	\$ 175,334

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 (FY08-09) 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 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	0
Transfers From: GC - Streets	95,532	92,689	89,847	88,840	87,004	84,162	81,320	78,477
TOTAL	\$ 95,532	\$ 92,689	\$ 89,847	\$ 88,840	\$ 87,004	\$ 84,162	\$ 81,320	\$ 78,477
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	95,532	92,689	89,847	88,840	87,004	84,162	81,320	78,477
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 95,532	\$ 92,689	\$ 89,847	\$ 88,840	\$ 87,004	\$ 84,162	\$ 81,320	\$ 78,477
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ (0)	\$ 0	0	\$ 0	\$ 0	0

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

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
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
<u>Debt Service Detail</u>								
Principal			\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840
Interest			30,007	29,000	27,164	24,322	21,480	18,637
TOTAL DEBT SERVICE			\$ 89,847	\$ 88,840	\$ 87,004	\$ 84,162	\$ 81,320	\$ 78,477
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 89,847	\$ 88,840	\$ 87,004	\$ 84,162	\$ 81,320	\$ 78,477

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 (FY08-09) 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 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From: GC - Streets	88,135	86,730	85,795	86,120	84,266	83,208	81,556	80,374
TOTAL	\$ 88,135	\$ 86,730	\$ 85,795	\$ 86,120	\$ 84,266	\$ 83,208	\$ 81,556	\$ 80,374
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	88,135	86,730	85,795	86,120	84,266	83,208	81,556	80,374
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 88,135	\$ 86,730	\$ 85,795	\$ 86,120	\$ 84,266	\$ 83,208	\$ 81,556	\$ 80,374
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> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
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
<u>Debt Service Detail</u>								
Principal			\$ 54,080	\$ 55,120	\$ 55,120	\$ 56,680	\$ 57,720	\$ 59,280
Interest			31,715	31,000	29,146	26,528	23,836	21,094
TOTAL DEBT SERVICE			\$ 85,795	\$ 86,120	\$ 84,266	\$ 83,208	\$ 81,556	\$ 80,374
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 85,795	\$ 86,120	\$ 84,266	\$ 83,208	\$ 81,556	\$ 80,374

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. Financial transactions related to the retirement of this bonded indebtedness are recorded in this fund.

Current Year (FY08-09) Projection

Projected FY08-09 revenues and expenditures are consistent with the budget.

Source of Funds

No funding is required as the bonds have been paid in full.

Budgeted Expenditures

No expenditures are planned as the bonds have been paid in full.

KERN RD. DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From:								
GC Streets								
Alt. Rev. Bond	140,731	140,731	140,731	141,849	140,731	0	0	0
TOTAL	\$ 140,731	\$ 140,731	\$ 140,731	\$ 141,849	\$ 140,731	\$ 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	140,731	140,731	140,731	141,849	140,731	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 140,731	\$ 140,731	\$ 140,731	\$ 141,849	\$ 140,731	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	(0)	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR KERN RD. DEBT SERVICE FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
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
<u>Debt Service Detail</u>								
<u>Non-Ref. GO Bond</u>								
Principal			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest			0	0	0	0	0	0
<u>Alt-Rev. Bond</u>								
Principal			128,257	134,349	134,349	0	0	0
Interest			12,474	7,500	6,382	0	0	0
TOTAL DEBT SERVICE			\$ 140,731	\$ 141,849	\$ 140,731	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0		
TOTAL EXPENDITURES			\$ 140,731	\$ 141,849	\$ 140,731	\$ 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 (FY08-09) Projection

Projected FY08-09 transfers are projected to exceed budget due to better than expected Home Rule Sales Tax collections. 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, and 2) proceeds from the 0.25% home rule sales tax levied for this purpose.

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 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance			\$ 533,377	\$ 535,268	\$ 533,377	\$ 659,708	\$ 647,014	\$ 638,949
REVENUES:								
Interest	\$ 0	\$ 11,110	\$ 15,896	\$ 13,500	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000
Transfers From:								
GC Fund	0	79,792	336,000	345,000	388,000	368,600	374,129	383,482
WACC Cap. Proj.	0	442,475	46,921	0	0	0	0	0
TOTAL	\$ 0	\$ 533,377	\$ 398,817	\$ 358,500	\$ 396,000	\$ 377,600	\$ 383,129	\$ 392,482
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	393,267	269,669	269,669	390,294	391,194	391,393
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 393,267	\$ 269,669	\$ 269,669	\$ 390,294	\$ 391,194	\$ 391,393
Revenue Over (Under)								
Expenditures	\$ 0	\$ 533,377	\$ 5,550	\$ 88,831	\$ 126,331	\$ (12,694)	\$ (8,065)	\$ 1,089

SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
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
<u>Debt Service Detail</u>								
<u>Com. Dev. Bonds</u>								
Principal			\$ 0	\$ 0	\$ 0	\$ 125,000	\$ 135,000	\$ 145,000
Interest			393,267	269,669	269,669	265,294	256,194	246,393
TOTAL DEBT SERVICE			\$ 393,267	\$ 269,669	\$ 269,669	\$ 390,294	\$ 391,194	\$ 391,393
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 393,267	\$ 269,669	\$ 269,669	\$ 390,294	\$ 391,194	\$ 391,393

SOUTH WOOD STREET SPECIAL ASSESSMENT FUND

Core Service, Purpose or Function

Bonds were sold in 1997 to pay for the reconstruction of South Wood Street between Peoria and Holland. Financial transactions related to the retirement of this indebtedness are recorded in this fund.

Current Year (FY08-09) Projection

No activity occurred as these bonds have been paid in full.

Source of Funds

These bonds have been paid in full. No further assessments or transfers are required.

Budgeted Expenditures

These bonds have been paid in full. No further expenditures are required.

S. WOOD STREET SPECIAL ASSESSMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Assessments	7,471	5,843	447	0	0	0	0	0
Interest	736	361	43	0	0	0	0	0
Transfers From:					0			
GC Streets	20,045	27,020	0	0	0	0	0	0
TOTAL	\$ 28,252	\$ 33,224	\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	180	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	28,669	27,020	0	0	0	0	0	0
Inter-Fund Transfers	0	0	490	0	0	0	0	0
TOTAL	\$ 28,669	\$ 27,200	\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ (417)	\$ 6,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR SOUTH WOOD STREET SPECIAL ASSESSMENT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
<i>Legal Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Bld./Property</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 Construction</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<i>S. Wood SA Bond</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>Streets</i>			\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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 (FY08-09) Projection

FY08-09 revenues and 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 solely 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 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 14,859	\$ 14,821	\$ 13,151	\$ 12,762	\$ 12,350
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	48,340	48,346	47,870	47,879	46,550	48,549	48,148	48,675
<i>Interest</i>	65	646	953	400	300	300	300	300
<i>Transfers From:</i>								
<i>GC Streets</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 48,405	\$ 48,992	\$ 48,823	\$ 48,279	\$ 46,850	\$ 48,849	\$ 48,448	\$ 48,975
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	60	0	0	0	0	0	0	0
<i>Capital</i>	76,702	0	0	0	0	0	0	0
<i>Debt Service</i>	35,406	47,943	47,755	47,520	47,520	48,238	47,860	48,435
<i>Inter-Fund Transfers</i>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL	\$ 113,168	\$ 48,943	\$ 48,755	\$ 48,520	\$ 48,520	\$ 49,238	\$ 48,860	\$ 49,435
Revenue Over (Under)								
Expenditures	\$ (64,763)	\$ 49	\$ 68	\$ (241)	\$ (1,670)	\$ (389)	\$ (412)	\$ (460)

MALLARD CROSSING SPECIAL SERVICES AREA

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
<i>Legal Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering-Streets</i>			0	0	0	0	0	0
<i>System Legal-Streets</i>			0	0	0	0	0	0
<i>System Construction-Streets</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<i>SSA Bond Principal</i>			\$ 26,000	\$ 27,000	\$ 27,000	\$ 29,000	\$ 30,000	\$ 32,000
<i>SSA Bond Interest</i>			21,755	20,520	20,520	19,238	17,860	16,435
TOTAL DEBT SERVICE			\$ 47,755	\$ 47,520	\$ 47,520	\$ 48,238	\$ 47,860	\$ 48,435
<u>Inter-Fund Transfer Detail</u>								
<i>Gen. Fund - L/A</i>			\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL INTER-FUND TRANSFERS			\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL EXPENDITURES			\$ 48,755	\$ 48,520	\$ 48,520	\$ 49,238	\$ 48,860	\$ 49,435

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.

Current Year (FY08-09) Projection

The final pay-out did not occur in FY07-08 as originally expected. A transfer was subsequently made in FY08-09 to cover these final expenses when billed by IDOT.

Source of Funds

No revenues are required in the coming years as the project is fully completed in its entirety.

Budgeted Expenditures

No expenditures are budgeted in the coming year as the project is fully completed in its entirety.

CRUGER ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ (185,962)	\$ 0	\$ 0	\$ 0
REVENUES:								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	0	0	0	0	0	0	0	0
STU Grant	206,967	0	1,137,419	0	0	0	0	0
Bond Proceeds	0	0	0	0	0	0	0	0
Transfers From:								
GC-Streets	70,719	31,146	419,415	0	189,609	0	0	0
MFT	32,109	104,566	0	0	0	0	0	0
TOTAL	\$ 309,795	\$ 135,712	\$ 1,556,834	\$ 0	\$ 189,609	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	1,499	0	0	0	0	0	0	0
Capital	397,464	47,925	1,742,796	0	3,647	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	41,759	0	0	0	0	0	0	0
TOTAL	\$ 440,722	\$ 47,925	\$ 1,742,796	\$ 0	\$ 3,647	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ (130,927)	\$ 87,787	\$ (185,962)	\$ 0	\$ 185,962	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR CRUGER ROAD IMPROVEMENT CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST.ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Construction			1,626,274	0	0	0	0	0
System Engineering			116,522	0	3,647	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 1,742,796	\$ 0	\$ 3,647	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
General Fund			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 1,742,796	\$ 0	\$ 3,647	\$ 0	\$ 0	\$ 0

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

Core Service, Purpose or Function

The city plans to reconstruct Dallas Road between Newcastle and the bridge in the future. Revenues and expenses associated with this project will be recorded in this fund.

Current Year (FY08-09) Projection

Expenditures are expected to be over budget as engineering has progressed faster than originally expected.

Source of Funds

The city expects to receive PPUATS grant funding in FY11-12 to finance a large portion of the reconstruction of the southern half of Dallas Road. Supplemental transfers will be required from the General Fund---Streets Account in FY09-10 and from the Telecommunications Tax Fund in FY11-12.

Budgeted Expenditures

Expenditures are budgeted for the completion of design engineering and right-of-way plat preparation, appraisal and acquisition costs in the coming year. Construction is currently scheduled for FY11-12.

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 707,700
Interest	0	0	0	0	0	0	0	0
Transfers From:								
Telecom Tax						0	0	383,300
GF--Streets	0	0	8,147	25,000	36,000	36,000	0	0
TOTAL	\$ 0	\$ 0	\$ 8,147	\$ 25,000	\$ 36,000	\$ 36,000	\$ 0	\$ 1,091,000
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	8,147	25,000	36,000	36,000	0	1,091,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 8,147	\$ 25,000	\$ 36,000	\$ 36,000	\$ 0	\$ 1,091,000
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 0	\$ 0
System Construction			0	0	0	0	0	1,011,000
System Engineering			8,147	25,000	36,000	11,000	0	80,000
System Legal			0	0	0	5,000	0	0
TOTAL CAPITAL			\$ 8,147	\$ 25,000	\$ 36,000	\$ 36,000	\$ 0	\$ 1,091,000
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 8,147	\$ 25,000	\$ 36,000	\$ 36,000	\$ 0	\$ 1,091,000

MULLER ROAD IMPROVEMENT CAPITAL PROJECT FUND

Core Service, Purpose or Function

The city completed the reconstruction of Muller Road this past year. While this work was performed under an IDOT contract, all grant revenues and expenses are reflected in this account as the finished asset is owned by the city.

Current Year (FY08-09) Projection

Expenses are over budget due to increased construction costs resulting from: 1) automatic price inflator for asphalt unit prices specified by IDOT and 2) added cost resulting from additional sub-grade stabilization work. The projected transfer from the Telecommunications Tax Fund will be increased accordingly.

Source of Funds

The city received a \$224,000 federal grant to defray a portion of the cost of this project. Transfers from the Telecommunications Tax Account will be made to cover the remaining project costs.

Budgeted Expenditures

No expenditures are planned in coming year as construction is complete.

MULLER ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 224,000	\$ 224,000	\$ 0	\$ 0	\$ 0
Interest	0	0	0	0	0	0	0	0
Transfers From: GC-Telecom. Tax	0	0	30,970	380,000	445,576	0	0	0
TOTAL	\$ 0	\$ 0	\$ 30,970	\$ 604,000	\$ 669,576	\$ 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	31,428	604,000	669,576	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	\$ 31,428	\$ 604,000	\$ 669,576	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	(458)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR MULLER ROAD IMPROVEMENT CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Construction			4,164	564,000	627,401	0	0	0
System Engineering			27,264	40,000	42,175	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 31,428	\$ 604,000	\$ 669,576	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 31,428	\$ 604,000	\$ 669,576	\$ 0	\$ 0	\$ 0

WACC CAPITAL PROJECT FUND

Core Service, Purpose or Function

The city previously issued Community Development Bonds to defray a portion of the construction cost of the Washington Area Community Center.

Current Year (FY08-09) Projection

All funds have been fully expended in prior years.

Source of Funds

No further transactions are budgeted as construction is complete.

Budgeted Expenditures

No further transactions are budgeted as construction is complete.

WACC CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	BUDGET 08-09	EST. ACT. 08-09	BUDGET 09-10	PROJ. 10-11	PROJ. 11-12
Beg. Fund Balance			\$ 669,123	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Bond Proceeds	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bond Premium	0	428,165	0	0	0	0	0	0
Interest	0	149,691	25,092	0	0	0	0	0
TOTAL	\$ 0	\$ 5,577,856	\$ 25,092	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	112,259	0	0	0	0	0	0
Capital	0	4,353,999	647,294	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	442,475	46,921	0	0	0	0	0
TOTAL	\$ 0	\$ 4,908,733	\$ 694,215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 669,123	\$ (669,123)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR WACC CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>08-09</i>	<i>FTE YEARS</i> <i>09-10</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
<u>Personnel Detail</u>								
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
<u>Operations Detail</u>								
Bond Issuance Costs			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
Bld./Property			\$ 645,823	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Construction			1,471	0	0	0	0	0
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 647,294	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
WACC Debt Service Fund			\$ 46,921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 46,921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 694,215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NORTH CUMMINGS IMPROVEMENT FUND

Core Service, Purpose or Function

In 1994, the City enacted ordinances involving the extension of water and sewer service along N. Cummings Lane generally between Constitution and Santa Fe. Among other things, the ordinances authorized the construction of the water and sewer improvements and specified how the project cost was to be allocated among the beneficiaries, public and private. While the construction was completed and closed out many years ago, the city continues to receive intermittent payments as private beneficiaries connect onto the utilities. When received, these principal and interest payments are recorded in this fund and then transferred to the General Fund. (The General Fund advanced the cash for the project.)

You will note that no payments are anticipated in the coming fiscal year as such payments are made at the election of private property owners and we have no specific information on which to base a reliable estimate at this time.

Current Year (FY08-09) Projection

Not applicable.

Source of Funds

Potential water and sewer connection fees.

Budgeted Expenditures

None.

**NORTH CUMMINGS IMPROVEMENT FUND
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>05-06</i>	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</i>	<i>BUDGET</i> <i>08-09</i>	<i>EST. ACT.</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>PROJ.</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Water Connection</i>	\$ 0	\$ 318	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Sewer Connection</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	0	292	0	0	0	0	0	0
TOTAL	\$ 0	\$ 610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
<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	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	610	0	0	0	0	0	0
TOTAL	\$ 0	\$ 610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 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 comprehensive 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.

Through forethought and careful evaluation by the City staff and elected officials, the most appropriate allocation of city resources for capital expenditures can be achieved.

Guidelines

1. The time period for the CIP is five years: FY09-10 through FY13-14.
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**

Fund	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
General Fund	\$ 2,318,500	\$ 803,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 3,208,500
Water Fund	354,000	250,000	50,000	50,000	50,000	754,000
Water Tower Reserve Fund	25,000	425,000	0	0	0	450,000
Water Sub. Dev. Fee Fund	200,000	10,000	10,000	10,000	10,000	240,000
Water Connection Fee	275,000	0	0	0	0	275,000
MERF	120,000	648,464	83,019	351,229	172,170	1,374,882
Sewer Fund	286,000	200,000	160,000	140,000	120,000	906,000
Sewer Sub. Dev. Fee Fund	50,000	50,000	50,000	50,000	50,000	250,000
Devonshire Trunk Sewer Imp.	1,045,700	0	0	0	0	1,045,700
School Street Sewer Imp.	253,500	0	0	0	0	253,500
Sewer Bond Const. Account	4,343,500	4,326,500	0	0	0	8,670,000
Cemetery Account	30,000	5,000	5,000	5,000	5,000	50,000
Police Dept. Spec. Proj.	13,000	25,000	25,000	25,000	25,000	113,000
ESDA Account	1,000	1,000	1,000	1,000	1,000	5,000
Motor Fuel Tax Account	455,600	400,000	400,000	350,000	350,000	1,955,600
Storm Water Management Acct.	20,000	237,800	25,000	0	0	282,800
TIF Fund 1	793,000	0	0	0	0	793,000
TIF Fund 2	540,000	45,000	80,000	50,000	50,000	765,000
Dallas Road Improvement	36,000	0	1,091,000	0	0	1,127,000
N. Cummings Road Imp.	958,000	0	0	0	0	958,000
TOTAL	\$ 12,117,800	\$ 7,426,764	\$ 2,009,019	\$ 1,061,229	\$ 862,170	\$ 23,476,982

**CAPITAL IMPROVEMENT PROGRAM
GENERAL FUND SUMMARY**

Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Legislative/Admin.							
Computer Equipment	General Fund	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 52,500
Audio/Video Equipment: Conf. Room	General Fund	12,000	\$ 0	\$ 0	\$ 0	\$ 0	12,000
City Hall							
Building Renovation	General Fund	1,000,000	0	0	0	0	1,000,000
Architectural Services	General Fund	30,000	0	0	0	0	30,000
Street							
Newcastle/Wilmor	General Fund						
Curb/Gutter/Sidewalk Imp.							
Engineering		0	0	0	0	0	0
Construction		85,000	0	0	0	0	85,000
Construction Engineering		2,000	0	0	0	0	2,000
Devonshire Curb/Gutter/Sidewalk							
Engineering	General Fund	15,000	0	0	0	0	15,000
Construction	General Fund	0	292,000	0	0	0	292,000
Construction Engineering	General Fund	0	15,000	0	0	0	15,000
S. Wilmor and Kern Repaving							
Engineering	General Fund	10,000	0	0	0	0	10,000
Construction	Fed. Stimulus (\$168k)	0	227,000	0	0	0	227,000
Equipment (Misc.)	General Fund	15,000	5,000	5,000	5,000	5,000	35,000
Building Improvements	General Fund	13,000	0	0	0	0	13,000
Lincoln Street Bridge							
Construction	General Fund	420,000	0	0	0	0	420,000
Summit/Grange Extension	General Fund	0	40,000	0	0	0	40,000
Rt. 8 Offsite Storm Sewers	General Fund	0	200,000	0	0	0	200,000
Kern Road Extension							
Engineering	General Fund	28,000	0	0	0	0	28,000
Construction	General Fund	575,000	0	0	0	0	575,000
School Street Scarification	General Fund	30,000	0	0	0	0	30,000
Freedom Parkway Ext. (Engineering)		32,000	0	0	0	0	32,000
Police							
Radio/Antennae Improvements	General Fund	27,800	0	0	0	0	27,800
Computer Equipment	General Fund	0	0	0	0	0	0
Undesignated Capital	General Fund	200	10,000	10,000	10,000	10,000	40,200
Tourism and Economic Development	General Fund	0	0	0	0	0	0
Planning/Zoning (Computer Equip.)	General Fund	11,000	4,000	4,000	4,000	4,000	27,000
Fire/Rescue	General Fund	0	0	0	0	0	0
TOTAL		\$ 2,318,500	\$ 803,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 3,208,500

**CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY**

WATER FUND

Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Water Meters	Water O&M/ (50% T/F from Sewer)	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
WTP No. 1 Reaction Basin							
Engineering	Water O&M	7,000	0	0	0	0	7,000
Construction	Water O&M	250,000	0	0	0	0	250,000
Water Main Replacement Program							
Engineering	Water O&M	20,000	0	0	0	0	20,000
Construction	Water O&M	0	200,000	0	0	0	200,000
Variable Frequency Drives (2) Wells	Water O&M	27,000	0	0	0	0	27,000
Fire Hydrant Replacement Program		10,000	10,000	10,000	10,000	10,000	50,000
TOTAL		\$ 354,000	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 754,000

WATER TOWER RESERVE FUND

Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Water Tank No. 2							
Engineering/Bid Specifications	Water Tower Res. Fund	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000
Inspection Services	Water Tower Res. Fund	0	25,000	0	0	0	25,000
Contract Maintenance	Water O&M Transfer	0	400,000	0	0	0	400,000
TOTAL		\$ 25,000	\$ 425,000	\$ 0	\$ 0	\$ 0	\$ 450,000

WATER SUBDIVISION DEVELOPMENT FEE

Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Dallas/Nofsinger Rd. Interconnect							
Design Engineering		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Construction Engineering	Sub. Dev. Fees	5,000	0	0	0	0	5,000
Construction	Sub. Dev. Fees	120,000	0	0	0	0	120,000
Undesignated (Dist. Syst. Imp.)							
Engineering	Sub. Dev. Fees	0	0	0	0	0	0
Construction	Sub. Dev. Fees	75,000	0	0	0	0	75,000
Undesignated (Dist. Syst. Imp.)	Sub. Dev. Fees	0	10,000	10,000	10,000	10,000	40,000
TOTAL		\$ 200,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 240,000

WATER CONNECTION FEE

Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Legion Road Well Gen Set	Water Connection Fee &						
Construction	TIF No. 1	\$ 275,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275,000
TOTAL		\$ 275,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275,000

MOTOR EQUIPMENT REPLACEMENT FUND (MERF)

Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Vehicle/Equipment Replacement	MERF	\$ 120,000	\$ 648,464	\$ 83,019	\$ 351,229	\$ 172,170	\$ 1,374,882

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

INVENTORY	UNIT ID/ VIN	DATE PURCH	ORIG COST	EXP YRS	PROJ. REPL. COST	REPL YEAR	REPL 09-10	09-10 COST
POLICE:								
2008 Crown Victoria #164479	CAR 1	May-08	22,485	6	26,848	14-15		4,475
2008 Crown Victoria #164480	CAR 2	May-08	22,648	6	27,043	14-15		4,507
2007 Crown Victoria #155347	CAR 3	May-07	24,266	6	28,975	13-14		4,027
2007 Crown Victoria #155348	CAR 4	May-07	22,924	6	27,372	13-14		3,804
2004 Crown Victoria #177696	CAR 5	May-05	17,040	6	20,347	11-12		2,124
2008 Expedition #A67377	CAR 6	May-08	29,490	6	35,213	14-15		5,869
2009 Crown Victoria	CAR 7	Jul-05	24,266		28,975	09-10	25,000	750
2009 Crown Victoria	CAR 8	Sep-05	20,667		24,677	09-10	25,000	25,000
2006 Crown Victoria #100973	CAR 9	Sep-05	20,667			09-10	10,500	10,500
2006 Crown Victoria #100974	CAR 10	Sep-05	20,667	6	24,677	11-12		8,226
2008 Crown Victoria #155527	CAR 11	Apr-08	21,205	6	25,320	14-15		4,220
2006 Crown Victoria #100972	CAR 12	Sep-05	20,667			09-10	10,500	10,500
2006 Crown Victoria #100971	CAR 13	Sep-05	20,667	6	29,851	11-12		9,950
ADMINISTRATION:								
2000 Chevy Blazer (City Eng.)	LIN-29	Jul-05	10,383	8	13,153	13-14		1,644
2005 Chevy Malibu (City Admin.)		Jul-06	14,910	8	18,888	14-15		2,361
2008 Trail Blazer (Pub. Serv. Mgr)		May-08	21,386	8	27,091	16-17		3,386 (3)
PU for Building Inspector				8		09-10	18,000	18,000
STREETS:								
I-H Dump	LIN-9	Jul-06	77,284	10	103,863	16-17		10,386 (1)
I-H Dump	LIN-23	Dec-00	63,400	10	85,200	10-11		8,520 (1)
I-H Dump	LIN-11	Oct-04	73,052	10	98,176	14-15		9,818 (1)
I-H Dump	LIN-5	Dec-05	74,514	10	100,141	15-16		10,014 (1)
I-H Dump	LIN-2	Feb-03	66,672	10	89,600	12-13		8,960 (1)
I-H Dump	LIN-7	Feb-03	66,672	10	89,600	12-13		8,960 (1)
Ford F-250	LIN-29	Jan-07	16,000	10	21,503	16-17		2,150
Chevy Silverado	LIN-28	Aug-02	20,709	10	27,850	12-13		2,785
Dodge Ram 2500	LIN-25	Apr-01	17,500	12	25,000	12-13		2,083
Street Sweeper	LIN-12	Jul-00	129,000	10	173,400	10-11		17,340 (2)
JD410E Backhoe	LIN-13	May-00	64,950	10	90,000	10-11		2,500 (3)
Hydraulic Hammer	STREET	00	8,000	10	11,073	10-11	fully funded	332 (3)
Chipper	STREET	94	15,700	15	25,235	10-11	fully funded	757
John Deere F1445 Mower	STREET	Aug-04	14,015	5	16,247	10-11	fully funded	502
John Deere F1445 Mower	STREET	May-05	14,015	5	16,247	10-11		3,249
Sts. Mower JD F725	STREET	2008	8,000	5	9,274	12-13		1,855
Air Compressor	STREET	78	6,130	20	18,965	10-11	fully funded	569 (3)
Roller	STREET	97	10,900	20	19,700	16-17		985
Planer	STREET	98	7,700	10	10,609	10-11	fully funded	318
Ford Trac-Bucket	STREET	91	7,885	15	13,440	10-11	fully funded	-13,440

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

INVENTORY	UNIT ID	DATE PURCH	ORIG COST	EXP YRS	PROJ. REPL. COST	REPL YEAR	REPL 09-10	09-10 COST
WATER:								
Chevy C-4500	LIN-8	Jul-05	46,396	10	62,352	13-14		5,248
Dodge Ram 2500	LIN-27	Jul-02	15,295	10	20,600	12-13		2,060
Dodge Ram 2500	LIN-10	Mar-01	22,000	12	31,400	12-13		2,617
Hydra-Stop	WATER	88	23,590	20	34,711	10-11	fully funded	1,041
Jeep Cherokee replacement	LIN-17	Jun-93	15,735	4	24,536	09-10	21,000	-3,536 (5)
CEMETERY:								
Cemetery Riding Mower Cub Cadet	CEM	Aug-04	6,399	5	7,418	10-11	fully funded	223
Cemetery Riding Mower JD F725	CEM	May-06	7,087	5	8,216	11-12		1,643
Cemetery Backhoe	CEM	May-03	30,000	10	40,318	13-14		4,032
SEWER:								
Skid Steer Loader	STP	95	25,000	10	36,715	10-11	fully funded	1,101 (3)
Ex-Mark Riding Mower	STP	May-05	7,839	5	9,088	10-11		1,818
Ford F-350 (1 Ton)	LIN-30	Jan-07	26,500	10	35,614	16-17		3,561 (3)
Ford F-250	LIN-16	Aug-97	16,500	10	22,866	10-11	fully funded	686
JD410G Backhoe	LIN-3	Oct-04	70,498	10	89,305	12-13		7,442 (3)
Jetter/Vactor	LIN-14	Sep-08	232,617	10	312,618	18-19		31,262 (4)
Trash Pump - Trailer mounted	SEWER	Jun-06	24,018	20	43,379	26-27		2,169
TV Truck/Camera System	LIN-24	Feb-00	54,000	8	77,250	10-11		2,318
Sewer Easement Machine w/ trailer	SEWER	01	23,486	15	34,100	16-17		2,273
TOTAL			1,743,396		2,294,039		110,000	263,945

Hoist

10,000

- (1): COSTS SHARED 80% STREETS, 10% WATER, 10% SEWER
(2): COSTS SHARED 90% STREETS, 5% WATER, 5% SEWER
(3): COSTS SHARED 33.3% EACH TO STREETS, WATER, SEWER
(4): COSTS SHARED 12.5% STREETS, 12.5% WATER, 75% SEWER
(5): COSTS SHARED 50% WATER, 50% SEWER

120,000

**CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY**

SEWER FUND							
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Water Meters (see Water Fund)	Sewer Fund	*** ANNUAL TRANSFER TO WATER ***					
Building Improvements	Sewer Fund	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Blower and DO Controls	Sewer Fund	75,000	0	0	0	0	75,000
Misc. Equipment	Sewer Fund	1,000	5,000	5,000	5,000	5,000	21,000
Sanitary Sewer Rehabilitation							
Engineering	Sewer Fund	10,000	10,000	10,000	10,000	10,000	50,000
Construction	Sewer Fund	200,000	180,000	140,000	120,000	100,000	740,000
Minor/Misc.	Sewer Fund	0	0	0	0	0	0
Undesignated Projects	Sewer Fund	0	0	0	0	0	0
TOTAL		\$ 286,000	\$ 200,000	\$ 160,000	\$ 140,000	\$ 120,000	\$ 906,000

SEWER SUBDIVISION DEVELOPMENT FEE							
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Undesignated (Collection Sys. Imp.)	Sub. Dev. Fees	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
(See Devonshire Trunk Sewer Improvement detail below.)							
TOTAL		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

DEVONSHIRE TRUNK SEWER IMPROVEMENT							
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
Devonshire Trunk Sewer							
Land Acquisition	Combination Funding:	\$ 3,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,200
Construction	Subd. Dev. Fees (\$350k),	1,000,000	0	0	0	0	1,000,000
Construction Engineering	Sewer Funds (\$411k),	40,000	0	0	0	0	40,000
Legal	Bond Bal. (Remainder)	2,500	0	0	0	0	2,500
TOTAL		\$ 1,045,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,045,700

SCHOOL STREET SANITARY SEWER IMPROVEMENT							
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
School Street Sewer Improvement							
Construction	Fed. Grant: \$134.4K	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000
Construction Engineering	Sewer Fund: \$119.1K	3,500	0	0	0	0	3,500
TOTAL		\$ 253,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 253,500

SEWER BOND CONSTRUCTION ACCOUNT							
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
WWTP NO. 2 EXPANSION							
Construction	IEPA Bond Proceeds	\$ 4,000,000	\$ 4,005,000	\$ 0	\$ 0	\$ 0	\$ 8,005,000
Legal	IEPA Bond Proceeds	22,000	0	0	0	0	22,000
Construction Engineering	IEPA Bond Proceeds	321,500	321,500	0	0	0	643,000
TOTAL		\$ 4,343,500	\$ 4,326,500	\$ 0	\$ 0	\$ 0	\$ 8,670,000

**CAPITAL IMPROVEMENT PROGRAM
SPECIAL FUNDS SUMMARY**

		CEMETERY ACCOUNT					Total
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	
Columbarium	Cemetery Fund	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
Road Paving	Cemetery Fund	0	0	0	0	0	0
Undesignated	Cemetery Fund	0	5,000	5,000	5,000	5,000	20,000
TOTAL		\$ 30,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 50,000

		POLICE DEPARTMENT SPECIAL PROJECTS FUND					Total
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	
Equipment	Pol. Spec. Proj.	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000
Engineering--Building	Pol. Spec. Proj.	10,000	0	0	0	0	10,000
Undesignated	Pol. Spec. Proj.	0	25,000	25,000	25,000	25,000	100,000
TOTAL		\$ 13,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 113,000

		ESDA ACCOUNT					Total
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	
Misc. Equipment	ESDA Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
TOTAL		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000

		MOTOR FUEL TAX FUND					Total
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	
Street Repair/Resurfacing	MFT Fund	\$ 455,600	\$ 400,000	\$ 400,000	\$ 350,000	\$ 350,000	1,955,600

		STORM WATER MANAGEMENT ACCOUNT					Total
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	
Briardcliff/Colonial Ct. Project							
Construction Engineering	Storm Water Mgt. and	\$ 0	\$ 7,800	\$ 0	\$ 0	\$ 0	\$ 7,800
Construction	Telecom. Tax	0	230,000	0	0	0	230,000
Storm Sewer Replacement Program							
Engineering	Storm Water Mgt.	0	0	0	0	0	0
Construction	Storm Water Mgt.	20,000	0	25,000	0	0	45,000
TOTAL		\$ 20,000	\$ 237,800	\$ 25,000	\$ 0	\$ 0	\$ 282,800

**CAPITAL IMPROVEMENT PROGRAM
TIF FUNDS SUMMARY**

TIF 1 (Washington Road) FUND

Description	Source of Funds	Projected FY08-09	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Total
Roadway Improvements							
Engineering	TIF 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Construction	TIF 1	300,000	0	0	0	0	300,000
Construction Engineering.	TIF 1	20,000	0	0	0	0	20,000
Building and Property	TIF 1	0	0	0	0	0	0
Legion Road Gen. Set							
Engineering	TIF 1	20,000	0	0	0	0	20,000
Bus. Rte. 24 Water Main							
Engineering	TIF 1	3,000	0	0	0	0	3,000
Construction	TIF 1	60,000	0	0	0	0	60,000
Undesignated	TIF 1	390,000	0	0	0	0	390,000
TOTAL		\$ 793,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 793,000

TIF 2 (Downtown) FUND

Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Total
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	125,000	0	0	0	0	125,000
Historic Lighting/Square Elect. Reconst.							
Engineering	TIF 2	3,000	0	0	0	0	3,000
Construction	TIF 2	5,000	0	0	0	0	5,000
Zinser Place Improvements							
Engineering	TIF 2	20,000	0	0	0	0	20,000
Construction	TIF 2	300,000	0	0	0	0	300,000
Other Improvements							
Holiday decor. for light poles	TIF 2	3,000	0	0	0	0	3,000
Banners for new light poles	TIF 2	3,500	0	0	0	0	3,500
Square Furnishings	TIF 2	10,000	0	0	0	0	10,000
Landscaping, general	TIF 2	2,500	0	0	0	0	2,500
Misc. Sidewalk/Street Improve.	TIF 2	10,000					
Undesignated	TIF 2	0	45,000	80,000	50,000	50,000	225,000
TOTAL		\$ 540,000	\$ 45,000	\$ 80,000	\$ 50,000	\$ 50,000	\$ 765,000

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

DALLAS ROAD IMPROVEMENT FUND

<u>Description</u>	<u>Source of Funds</u>	<u>Projected FY09-10</u>	<u>Projected FY10-11</u>	<u>Projected FY11-12</u>	<u>Projected FY12-13</u>	<u>Projected FY13-14</u>	<u>Total</u>
Phase I: Newcastle to Bridge							
Project Development Report	GF--Street Account	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Design Engineering	GF--Street Account	11,000	0	0	0	0	11,000
R/W Appraisals/Acquis.	GF--Street Account	20,000	0	0	0	0	20,000
Legal	GF--Street Account	5,000	0	0	0	0	5,000
Construction	Telecom Tax: \$303.3K PPUATS: \$707.7k	0	0	1,011,000	0	0	1,011,000
Construction Engineering	Telecom Tax	0	0	80,000	0	0	80,000
TOTAL		\$ 36,000	\$ 0	\$ 1,091,000	\$ 0	\$ 0	\$ 1,127,000

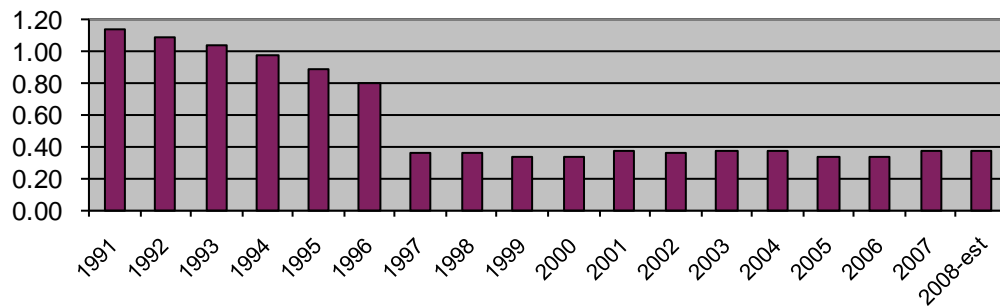
NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT

<u>Description</u>	<u>Source of Funds</u>	<u>Projected FY09-10</u>	<u>Projected FY10-11</u>	<u>Projected FY11-12</u>	<u>Projected FY12-13</u>	<u>Projected FY13-14</u>	<u>Total</u>
Design Engineering		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Land Acquisition		0	0	0	0	0	0
Construction Engineering	N. Cummings Acct.	58,000	0	0	0	0	58,000
Construction	N. Cummings Acct. (\$42K) Telecom Tax (\$858K)	900,000	0	0	0	0	900,000
TOTAL		\$ 958,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 958,000

APPENDICES

PROPERTY TAX INFORMATION

City of Washington Corporate Tax Rate Comparison



CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2006																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSI/ 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	0.0592	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	0.0398	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	0.0695	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	0.0098	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	0.0919	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0735	0.0897	0.0536	0.0347	0.0081	0.0000	0.0000	0.3424
07																0.3837
MAX. RATE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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 (est.)	\$270,622,514 **	8.02%	\$1,016,200	9.46%	4.80%
1998 to 2008 Growth	\$160,054,289	144.76%	\$616,875	154.48%	30.56%
2003 to 2008 Growth	\$103,485,767	61.92%	\$387,599	61.66%	18.20%

*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)
**Assessed valuation is estimate per Tazewell County - actual AV not available at this time

EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget
FY 2009-10
City of Washington, IL

FY09-10 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
Klekamp	WTP Supervisor								1.00					1.00
Martin	STP Supervisor									1.00				1.00
Cohen	St./Cem. Supv.			0.85				0.15						1.00
Janes	W/S Dist. Supv.			0.10					0.45	0.45				1.00
Dingledine	Pub. Works Insp.			0.30					0.40	0.30				1.00
Randall	WTP Laborer								1.00					1.00
Lott	STP Operator (A/1)									1.00				1.00
Schone	STP Operator (A/1)									1.00				1.00
Klinke	STP Laborer									1.00				1.00
Hines	Laborer II			0.10					0.45	0.45				1.00
Feeney	Laborer I			0.10					0.45	0.45				1.00
Biggs	Laborer I			0.10					0.45	0.45				1.00
Baker	Mechanic II										1.00			1.00
Bockler	Foreman			1.00										1.00
Pfeifer	Foreman			1.00										1.00
Klauzer	Laborer I			1.00										1.00
Schmidt	Laborer I			1.00										1.00
Hoog	Laborer I			1.00										1.00
Humphreys	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	Sr. Cust. Serv. Spec.			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
Snoke	Cust./Mtr. Rdr.		0.50						0.25	0.25				1.00
Henderson	Administrative Officer				1.00									1.00
Volk	Deputy Police Chief				1.00									1.00
(All)	Police Sergeant				4.00									4.00
(All)	Police Officer				15.00									15.00
(All)	Telecommunicator				6.00									6.00
Full-Time Total		2.75	0.50	9.05	28.00	1.55	0.35	0.15	6.25	8.15	1.10	0.00	0.15	58.00
P-T Employees (FTE)														
Glueck	Accountant	0.48							0.06	0.06				0.60
TBA	Admin. Asst.	0.20		0.20		0.20								0.60
King	Bldg. Inspector					0.60								0.60
Baker	Cemetery Sexton							0.50						0.50
(All)	Telecommunicator				1.00									1.00
(All)	Auxiliary				2.00									2.00
(All)	P.W. Laborers			2.40					0.25	0.50				3.15
(All)	Grounds Mtnce.			1.20				0.90						2.10
Part-Time Total		0.68	0.00	3.80	3.00	0.80	0.00	1.40	0.31	0.56	0.00	0.00	0.00	10.55
FTE TOTAL		3.43	0.50	12.85	31.00	2.35	0.35	1.55	6.56	8.71	1.10	0.00	0.15	68.55

