

ORDINANCE NO. 3074

**AN ORDINANCE ADOPTING A BUDGET FOR CORPORATE PURPOSES FOR THE
FISCAL YEAR BEGINNING MAY 1, 2014 AND ENDING APRIL 30, 2015
AND APPROVING CERTAIN AMENDMENTS TO THE FY 13-14 BUDGET**

WHEREAS, the City of Washington has adopted the budget procedure authorized by the Illinois Municipal Code at 65 ILCS 5/8-2.9.1 through 9.11 (the "Budget Procedure"); and

WHEREAS, municipalities utilizing the Budget Procedure must adopt an annual budget before the beginning of the fiscal year to which it applies; and

WHEREAS, on November 17, 2013, an EF-4 tornado struck the City damaging or destroying at least 1,100 homes; and

WHEREAS, the impact of the tornado on the amount of revenue available to the City during FY 14-15 both as a result of a decline in real estate tax revenue and as a result of potential assistance from the State of Illinois and other sources cannot at this time be accurately calculated; and

WHEREAS, the uncertainties created by the occurrence of the tornado make it impossible at this time to prepare a reasonably accurate and meaningful budget for FY 14-15 before the beginning of the fiscal year; and

WHEREAS, in order to comply with the Budget Procedure and given the uncertainties created by the occurrence of the tornado, it is in the best interests of the City and its citizens to readopt the FY 13-14 budget with amendments as the FY 14-15 budget with the understanding that an amended budget for FY 14-15 will be submitted to the City Council later in the fiscal year as the City acquires more accurate information regarding revenue and expenses resulting from the tornado; and

WHEREAS, the tentative annual budget for FY 14-15 has been made conveniently available to the public for inspection for at least ten (10) days, and

WHEREAS, the corporate authorities have held a public hearing pursuant to 65 ILCS 5/8-2-9 and have published notice of said hearing according to law;

NOW, THEREFORE, IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WASHINGTON, TAZEVELL COUNTY, ILLINOIS, THAT:

Section 1. The budget hereto attached marked "Exhibit A" and by reference expressly made a part hereof is hereby adopted as the budget for FY 14-15; provided, however, that any reference in the attached budget to FY 13-14 shall be deemed a reference to FY 14-15.

Section 2. The amendments to the City of Washington's FY 13-14 annual budget as delineated in the attached "Exhibit B" are hereby approved.

Section 3. The City Administrator and Washington Police Commission are hereby authorized to fill such employment vacancies as currently exist and/or as may occur in the future up to total staffing labels specified in the budget without further authorization.

Section 4. The City Administrator is hereby authorized and directed to submit an amended budget for FY 14-15 at such time as he acquires reasonably accurate information regarding anticipated revenues and expenses resulting from the impact of the tornado.

Section 5. This ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED AND APPROVED this 21st day of April, 2014.

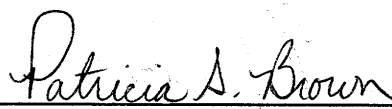
Ayes: Brownfield, T. Gee, Schneider, Brucks, Moss, J. Gee, Butler, Dingleline

Nays: -0-



Mayor

ATTEST:



City Clerk

EXHIBIT A AMENDMENTS

(PAGES TO BE INSERTED INTO YOUR FY13-14 BUDGET DOCUMENT)

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| REVENUES: | | | | | | | | |
| General | \$ 7,710,204 | \$ 7,882,425 | \$ 8,049,215 | \$ 8,078,975 | \$ 8,306,199 | \$ 8,859,846 | \$ 8,881,561 | \$ 9,068,124 |
| Proprietary | 6,360,572 | 7,798,755 | 3,968,022 | 7,387,395 | 4,216,613 | 8,070,653 | 4,130,930 | 4,222,187 |
| Special | 1,060,507 | 1,158,551 | 1,324,207 | 1,280,820 | 1,439,373 | 1,238,350 | 1,316,250 | 1,383,250 |
| TIF #1 | 197,715 | 2,495 | 0 | 0 | 0 | 0 | 0 | 0 |
| TIF #2 | 167,716 | 189,784 | 196,774 | 202,000 | 192,696 | 197,000 | 200,000 | 206,000 |
| Debt Service | 2,441 | 55,705 | 54,403 | 55,000 | 53,000 | 54,000 | 54,000 | 54,000 |
| SA/Cap. Proj. | 44,231 | 38,499 | 653,069 | 387,764 | 219,376 | 245,907 | 47,880 | 48,123 |
| TOTAL | \$ 15,543,386 | \$ 17,126,214 | \$ 14,245,690 | \$ 17,391,954 | \$ 14,427,257 | \$ 18,665,756 | \$ 14,630,621 | \$ 14,981,684 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 5,112,067 | \$ 5,388,469 | \$ 5,772,077 | \$ 6,434,110 | \$ 5,990,326 | \$ 6,747,650 | \$ 7,215,258 | \$ 7,746,800 |
| Operations | 2,692,911 | 3,234,807 | 2,881,420 | 3,236,452 | 2,864,436 | 5,273,297 | 3,668,825 | 3,556,170 |
| Capital | 8,119,456 | 6,709,871 | 3,890,270 | 7,254,452 | 1,968,995 | 6,795,250 | 2,635,489 | 1,767,818 |
| Debt Service | 922,583 | 915,352 | 1,043,207 | 1,184,130 | 1,170,764 | 1,163,307 | 1,391,913 | 1,387,452 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 16,847,017 | \$ 16,248,499 | \$ 13,586,974 | \$ 18,109,144 | \$ 11,994,521 | \$ 19,979,504 | \$ 14,911,485 | \$ 14,458,240 |
| Revenue Over/ (Under) Exp. | \$ (1,303,631) | \$ 877,715 | \$ 658,716 | \$ (717,190) | \$ 2,432,736 | \$ (1,313,748) | \$ (280,864) | \$ 523,444 |

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beg. Cash Bal. | | | | \$ 5,224,128 | \$ 5,138,675 | \$ 5,665,554 | \$ 5,832,960 | \$ 6,345,090 |
| <i>Unrestricted</i> | \$ 6,517,151 | \$ 6,955,844 | \$ 7,093,323 | \$ 7,116,200 | \$ 7,331,137 | \$ 7,611,400 | \$ 7,818,085 | \$ 8,029,557 |
| <i>L/A</i> | 1,762 | 806 | 490 | 2,000 | 660 | 5,000 | 2,000 | 2,000 |
| <i>City Hall</i> | 14,852 | 10,440 | 9,912 | 16,670 | 15,328 | 17,770 | 18,342 | 19,266 |
| <i>Streets</i> | 545,868 | 285,273 | 204,720 | 202,780 | 211,558 | 462,280 | 217,280 | 222,280 |
| <i>Police</i> | 250,819 | 353,528 | 363,189 | 373,995 | 355,480 | 381,166 | 392,196 | 415,287 |
| <i>Tourism/EDC</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Planning/Zoning</i> | 0 | 0 | 0 | 0 | 0 | 6,000 | 54,000 | 0 |
| <i>Fire/Rescue</i> | 14,710 | 14,079 | 14,768 | 15,000 | 17,124 | 18,000 | 19,000 | 20,000 |
| <i>N. Cumm. Road. Impr.</i> | 1,577 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| <i>Telecommunications Tax</i> | 400,267 | 386,547 | 373,215 | 370,500 | 390,900 | 430,492 | 380,500 | 380,500 |
| TOTAL | \$ 7,747,006 | \$ 8,006,517 | \$ 8,059,617 | \$ 8,097,645 | \$ 8,322,187 | \$ 8,932,608 | \$ 8,901,903 | \$ 9,089,390 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 3,447,238 | \$ 3,722,964 | \$ 3,959,662 | \$ 4,370,360 | \$ 4,049,056 | \$ 4,540,600 | \$ 4,853,129 | \$ 5,214,546 |
| <i>Operations</i> | 1,460,368 | 1,971,309 | 1,777,987 | 1,924,782 | 1,700,976 | 2,050,522 | 1,767,200 | 1,824,270 |
| <i>Capital</i> | 3,136,286 | 137,745 | 200,252 | 405,630 | 240,097 | 123,300 | 615,500 | 758,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 1,049,046 | 1,049,474 | 2,373,462 | 1,679,723 | 1,807,999 | 3,105,900 | 1,159,164 | 1,029,068 |
| TOTAL | \$ 9,092,938 | \$ 6,881,492 | \$ 8,311,363 | \$ 8,380,495 | \$ 7,798,128 | \$ 9,820,322 | \$ 8,394,993 | \$ 8,825,884 |
| Revenue Over (Under) Expend. | \$(1,345,932) | \$ 1,125,025 | \$ (251,746) | \$ (282,850) | \$ 524,059 | \$ (887,714) | \$ 506,910 | \$ 263,506 |

**GENERAL CORPORATE UNRESTRICTED - AMENDED
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beg. Cash Balance | | | | \$ 4,992,304 | \$ 4,815,196 | \$ 5,369,290 | \$ 4,431,028 | \$ 4,063,658 |
| Min. Std. Bal. (a) | | | | | | \$ 1,902,850 | 1,954,521 | 2,007,389 |
| Surplus Funds | | | | | | \$ 3,466,440 | \$ 2,476,507 | \$ 2,056,269 |
| REVENUES: | | | | | | | | |
| Tax: | | | | | | | | |
| Property | \$ 329,557 | \$ 329,983 | \$ 329,616 | \$ 360,000 | \$ 358,449 | \$ 360,000 | \$ 360,000 | \$ 360,000 |
| Sales | 2,540,486 | 2,535,765 | 2,665,073 | 2,700,000 | 2,720,000 | 2,788,000 | 2,857,700 | 2,929,143 |
| Local Use | 143,331 | 208,421 | 220,792 | 235,000 | 240,000 | 246,000 | 252,150 | 258,454 |
| Home Rule | 1,988,981 | 2,052,289 | 2,050,558 | 2,090,000 | 2,200,000 | 2,255,000 | 2,311,375 | 2,369,159 |
| Prop.Repl. | 18,047 | 18,232 | 9,802 | 8,000 | 9,000 | 8,800 | 8,600 | 8,800 |
| State Inc. | 1,015,528 | 1,018,956 | 1,282,244 | 1,215,000 | 1,240,000 | 1,364,000 | 1,432,200 | 1,503,810 |
| Hotel/Motel | 67,607 | 59,606 | 98,489 | 78,000 | 82,000 | 84,000 | 85,260 | 87,392 |
| Video Gaming Tax | 0 | 0 | 0 | 0 | 2,000 | 5,000 | 5,000 | 5,000 |
| License: | | | | | | | | |
| Liquor | 27,501 | 26,935 | 27,203 | 28,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| Misc. | 40 | 40 | 40 | 100 | 400 | 100 | 100 | 100 |
| Franchise: | | | | | | | | |
| Ameren | 21,407 | 27,760 | 29,122 | 30,000 | 34,288 | 30,000 | 30,000 | 30,000 |
| Cable | 169,145 | 201,737 | 190,262 | 190,000 | 195,000 | 198,000 | 200,000 | 202,000 |
| Solid Waste | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Electric Aggregation | 0 | 0 | 0 | 0 | 41,300 | 50,000 | 50,000 | 50,000 |
| Interest | 20,131 | 76,858 | 55,868 | 50,000 | 35,000 | 30,000 | 30,000 | 30,000 |
| Misc. Inc. | 5,235 | 10,420 | 4,850 | 2,100 | 3,500 | 2,000 | 2,000 | 2,000 |
| Sale of Equipment/Land | 2,770 | 114,178 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines: | | | | | | | | |
| Court | 90,417 | 96,683 | 81,341 | 80,000 | 95,000 | 90,000 | 90,000 | 90,000 |
| Parking | 1,260 | 775 | 1,610 | 1,500 | 800 | 1,200 | 1,200 | 1,200 |
| Liquor | 1,000 | 2,000 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Ord. Viol. | 2,600 | 2,790 | 3,610 | 3,000 | 1,400 | 2,500 | 2,500 | 2,500 |
| Fees: | | | | | | | | |
| Bld. & Signs | 61,594 | 45,801 | 27,200 | 25,000 | 45,000 | 60,000 | 60,000 | 60,000 |
| WCB Permit Fee Reimb. | 0 | 0 | 5,658 | 9,800 | 12,930 | 0 | 0 | 0 |
| COW Bldg. Incentive | 0 | 0 | 0 | 0 | (25,830) | (3,200) | 0 | 0 |
| Forf. Bld. Fees | 5,300 | 4,800 | 900 | 1,500 | 2,500 | 1,500 | 1,500 | 1,500 |
| Var./Plats | 1,570 | 1,825 | 1,225 | 1,200 | 2,000 | 1,500 | 1,500 | 1,500 |
| Yard Waste Stickers | 1,644 | 5,144 | 5,860 | 5,000 | 5,400 | 5,000 | 5,000 | 5,000 |
| TOTAL COLLECTIONS | \$ 6,517,151 | \$ 6,842,998 | \$ 7,093,323 | \$ 7,116,200 | \$ 7,331,137 | \$ 7,611,400 | \$ 7,818,085 | \$ 8,029,557 |
| T/F From: | | | | | | | | |
| TIF No. 1 | 0 | 112,846 | 0 | 0 | 0 | 0 | 0 | 0 |
| N. Cumm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 6,517,151 | \$ 6,955,844 | \$ 7,093,323 | \$ 7,116,200 | \$ 7,331,137 | \$ 7,611,400 | \$ 7,818,085 | \$ 8,029,557 |
| 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 | 385,000 | 372,566 | 1,610,603 | 784,000 | 917,781 | 2,363,517 | 1,004,500 | 595,500 |
| TOTAL | \$ 385,000 | \$ 372,566 | \$ 1,610,603 | \$ 784,000 | \$ 917,781 | \$ 2,363,517 | \$ 1,004,500 | \$ 595,500 |
| Revenue Over (Under) | | | | | | | | |
| Expend. | \$ 6,132,151 | \$ 6,583,278 | \$ 5,482,720 | \$ 6,332,200 | \$ 6,413,356 | \$ 5,247,883 | \$ 6,813,585 | \$ 7,434,057 |
| Intra T/F | \$ 6,731,136 | \$ 5,799,722 | \$ 5,672,271 | \$ 6,498,540 | \$ 5,859,262 | \$ 6,186,145 | \$ 7,180,955 | \$ 7,793,331 |
| Net Rev. Over (Under) Exp. | \$ (598,985) | \$ 783,556 | \$ (189,551) | \$ (166,340) | \$ 554,094 | \$ (938,262) | \$ (367,370) | \$ (359,274) |

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED - AMENDED

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| 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 |
| Operations Detail | | | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Capital Detail | | | | | | | | |
| N/A | | | \$ 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 | | | | | | | | |
| School Street Sewer CIP | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Devonshire Trunk Sewer | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant to Stormwater Mgmt. | | | 0 | 350,000 | 140,000 | 250,000 | 160,000 | 0 |
| WACC Debt Service Fund | | | 340,500 | 339,000 | 341,000 | 343,000 | 339,500 | 340,500 |
| Pol. Sta. Reno. Cap Proj Fund | | | 1,267,103 | 90,000 | 393,853 | 0 | 0 | 0 |
| Water Conn. Fees | | | 0 | 0 | 12,360 | 2,400 | 0 | 0 |
| Sewer Conn. Fees | | | 0 | 0 | 25,568 | 11,417 | 0 | 0 |
| Grant to ESDA | | | 3,000 | 5,000 | 5,000 | 5,700 | 5,000 | 5,000 |
| Tornado Recovery Fund | | | 0 | 0 | 0 | 1,750,000 | 500,000 | 250,000 |
| N. Cummings Rec. Trail Ext. | | | 0 | 0 | 0 | 1,000 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 1,610,603 | \$ 784,000 | \$ 917,781 | \$ 2,363,517 | \$ 1,004,500 | \$ 595,500 |
| TOTAL EXPENDITURES | | | \$ 1,610,603 | \$ 784,000 | \$ 917,781 | \$ 2,363,517 | \$ 1,004,500 | \$ 595,500 |
| Intra-Fund Transfers | | | | | | | | |
| L/A | | | \$ 610,037 | \$ 661,450 | \$ 528,168 | \$ 705,200 | \$ 696,029 | \$ 737,822 |
| City Hall | | | 39,652 | 81,680 | 75,607 | 71,080 | 73,367 | 77,066 |
| Streets | | | 1,382,792 | 1,786,083 | 1,515,658 | 1,221,399 | 1,924,143 | 2,226,177 |
| Police | | | 2,783,793 | 2,938,945 | 2,834,901 | 3,130,791 | 3,368,522 | 3,610,999 |
| Tourism/Economic Dev. | | | 72,789 | 90,300 | 79,505 | 93,475 | 96,988 | 100,488 |
| Planning, Zoning & Code Enforcement | | | 200,418 | 287,190 | 199,208 | 325,000 | 327,857 | 329,229 |
| Fire/Rescue | | | 582,789 | 652,892 | 626,215 | 639,200 | 694,050 | 711,550 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 5,672,271 | \$ 6,498,540 | \$ 5,859,262 | \$ 6,186,145 | \$ 7,180,955 | \$ 7,793,331 |
| TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS | | | \$ 7,282,874 | \$ 7,282,540 | \$ 6,777,043 | \$ 8,549,662 | \$ 8,185,455 | \$ 8,388,831 |

**STREETS - AMENDED
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Tax: | | | | | | | | |
| Street | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Property Repl. | 5,916 | 7,298 | 6,680 | 7,500 | 7,000 | 7,500 | 7,500 | 7,500 |
| Fee: | | | | | | | | |
| Sidewalk Reim. | 468 | 2,352 | 324 | 500 | 5,000 | 1,000 | 1,000 | 1,000 |
| Curb & Gutter Rest. | 4,825 | 3,450 | 7,050 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Bridge Reimb (Taz. Co.) | 167,635 | 36,431 | 0 | 0 | 0 | 0 | 0 | 0 |
| Road and Bridge | 152,428 | 159,485 | 169,764 | 170,000 | 175,778 | 180,000 | 185,000 | 190,000 |
| Grant Proceeds | 168,113 | 57,273 | 0 | 0 | 0 | 250,000 | 0 | 0 |
| Recycling Grant | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 |
| Miscellaneous | 10,515 | 3,204 | 5,122 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| TOTAL COLLECTIONS | 525,680 | 285,273 | 204,720 | 202,780 | 211,558 | 462,280 | 217,280 | 222,280 |
| T/F From: | | | | | | | | |
| GF Unrestricted | 1,944,180 | 1,238,842 | 1,382,792 | 1,786,083 | 1,515,658 | 1,221,399 | 1,924,143 | 2,226,177 |
| Water Fund | 10,094 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewer Fund | 10,094 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GF Telecom Fund | 198,211 | 16,557 | 8,529 | 142,000 | 141,456 | 0 | 0 | 0 |
| S. Wood SA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BUDG. FUNDS | \$ 2,688,259 | \$ 1,540,672 | \$ 1,596,041 | \$ 2,130,863 | \$ 1,868,672 | \$ 1,683,679 | \$ 2,141,423 | \$ 2,448,457 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 645,773 | \$ 669,825 | \$ 749,414 | \$ 832,900 | \$ 742,900 | \$ 805,900 | \$ 855,229 | \$ 920,159 |
| Operations | 344,006 | 333,441 | 313,021 | 418,450 | 345,074 | 438,840 | 443,050 | 464,950 |
| Capital | 1,311,441 | 122,419 | 77,734 | 319,500 | 202,367 | 73,100 | 450,000 | 660,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter T/F | 404,793 | 405,521 | 454,101 | 566,233 | 582,451 | 371,259 | 399,864 | 411,568 |
| TOTAL | \$ 2,706,013 | \$ 1,531,206 | \$ 1,594,270 | \$ 2,137,083 | \$ 1,872,792 | \$ 1,689,099 | \$ 2,148,143 | \$ 2,456,677 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ (17,754) | \$ 9,466 | \$ 1,771 | \$ (6,220) | \$ (4,120) | \$ (5,420) | \$ (6,720) | \$ (8,220) |
| RECYCLING GRANT | | | | | | | | |
| Recycling Grant BB | \$ 25,869 | \$ 8,115 | \$ 17,581 | \$ 3,395 | \$ 19,352 | \$ 15,232 | \$ 9,812 | \$ 3,092 |
| Revenue | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 |
| Expenditures | 33,534 | 6,314 | 14,009 | 22,000 | 19,900 | 21,200 | 22,500 | 24,000 |
| Recycling Grant EB | \$ 8,115 | \$ 17,581 | \$ 19,352 | \$ (2,825) | \$ 15,232 | \$ 9,812 | \$ 3,092 | \$ (5,128) |

SUPPORTING DETAIL FOR STREETS - AMENDED

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| City Engineer | 0.50 | 0.50 | | | | | | |
| Pub. Services Manager | 0.60 | 0.60 | | | | | | |
| Street Supervisor | 0.85 | 0.85 | | | | | | |
| Water/Sewer Distr. Supv. | 0.10 | 0.10 | | | | | | |
| Pub. Works Inspector | 0.30 | 0.30 | | | | | | |
| Street Foreman | 1.00 | 1.00 | | | | | | |
| Laborers | 5.30 | 5.30 | | | | | | |
| Customer Serv. Spec. Supv. | 0.20 | 0.20 | | | | | | |
| Customer Serv. Specialist | 0.20 | 0.20 | | | | | | |
| Regular Salaries | | | \$ 440,508 | \$ 480,000 | \$ 450,000 | 440,000 | \$ 465,300 | \$ 492,055 |
| Alloc. to Recycling Grant | | | 9,945 | (10,500) | (9,800) | (10,200) | (10,787) | (11,407) |
| P-T Admin. Asst. | 0.00 | 0.00 | | | | | | |
| PW Seasonal | 0.25 | 0.25 | | | | | | |
| Grounds Mtnc. | 1.30 | 1.00 | | | | | | |
| Part-Time Wages | | | 24,814 | 35,000 | 27,000 | 47,000 | 39,128 | 41,377 |
| Overtime | | | 8,649 | 25,000 | 11,000 | 20,000 | 21,150 | 22,366 |
| Standby | | | 2,758 | 2,900 | 3,500 | 2,500 | 2,644 | 2,796 |
| Unused Sick Time | | | 3,088 | 7,400 | 3,200 | 7,000 | 7,403 | 7,828 |
| Group Insurance | | | 129,941 | 159,000 | 130,000 | 160,000 | 184,000 | 211,600 |
| Retiree Health Insurance | | | 28,251 | 29,000 | 29,000 | 38,000 | 38,950 | 39,924 |
| Health Savings Plan Contribution | | | 3,272 | 5,600 | 4,000 | 5,300 | 5,605 | 5,927 |
| Workers Comp. Insurance | | | 89,566 | 90,000 | 84,000 | 85,000 | 89,888 | 95,056 |
| Uniform Rental | | | 4,404 | 4,500 | 5,400 | 5,500 | 5,816 | 6,151 |
| Unemployment Insurance Tax | | | 4,218 | 5,000 | 5,600 | 5,800 | 6,134 | 6,486 |
| TOTAL FTE YEARS | 10.60 | 10.30 | | | | | | |
| TOTAL PERSONNEL | | | \$ 749,414 | \$ 832,900 | \$ 742,900 | \$ 805,900 | \$ 855,229 | \$ 920,159 |
| Operations Detail | | | | | | | | |
| R/M Building - Cont. | | | \$ 2,635 | \$ 2,000 | \$ 3,500 | \$ 7,000 | \$ 3,000 | \$ 3,000 |
| R/M Equipment - Cont. | | | 2,816 | 2,100 | 1,500 | 2,000 | 2,100 | 2,100 |
| R/M Sidewalk Repl. - Cont. | | | 21,971 | 31,000 | 25,225 | 30,000 | 32,500 | 35,000 |
| R/M Streetscaping - Cont. | | | 5,432 | 17,200 | 16,124 | 19,500 | 20,000 | 22,000 |
| R/M Street Misc. - Cont. | | | 66,733 | 80,000 | 43,162 | 100,000 | 100,000 | 100,000 |
| Engineering Fees | | | 1,643 | 10,000 | 3,400 | 10,500 | 12,500 | 12,500 |
| Legal Fees | | | 2,602 | 7,000 | 0 | 6,000 | 5,000 | 5,000 |
| Drug/Alcohol Testing | | | 193 | 500 | 350 | 500 | 500 | 500 |
| Data Processing Support | | | 2,181 | 1,500 | 1,000 | 1,500 | 1,500 | 1,500 |
| Professional Fees | | | 256 | 2,000 | 1,800 | 2,500 | 2,500 | 2,500 |
| Communications | | | 8,558 | 8,700 | 8,532 | 9,600 | 10,000 | 10,500 |
| Printing/Advertising | | | 482 | 750 | 1,750 | 750 | 750 | 750 |
| Membership Dues | | | 459 | 600 | 600 | 600 | 600 | 600 |
| Training | | | 395 | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| Ref. Materials/Manuals | | | 360 | 400 | 300 | 400 | 400 | 400 |
| Software | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Electricity | | | 61,550 | 70,000 | 40,000 | 60,000 | 65,000 | 70,000 |
| Heating | | | 7,711 | 9,000 | 8,000 | 9,000 | 9,000 | 9,000 |
| Property Insurance | | | 4,113 | 4,300 | 4,600 | 5,600 | 5,800 | 6,000 |
| Lease/Rent Expense | | | 1,682 | 2,000 | 2,056 | 2,540 | 2,800 | 3,000 |
| R/M Buildings - Comm. | | | 1,050 | 2,000 | 1,000 | 1,500 | 2,000 | 2,000 |
| R/M Equipment - Comm. | | | 1,747 | 2,500 | 2,300 | 2,500 | 2,500 | 2,500 |
| R/M Asphalt - Comm. | | | 24,387 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| R/M Pavement Marking - Comm. | | | 7,558 | 10,300 | 8,000 | 9,500 | 10,500 | 10,500 |
| R/M Snow/Ice Control - Comm. | | | 14,731 | 25,000 | 20,000 | 25,000 | 25,000 | 25,000 |
| R/M Sand/Gravel - Comm. | | | 3,568 | 7,000 | 7,000 | 10,800 | 1,000 | 10,000 |
| R/M Concrete & Flowable - Comm. | | | 13,925 | 18,000 | 23,500 | 21,000 | 22,000 | 23,000 |
| R/M Street Misc. - Comm. | | | 14,720 | 32,600 | 33,000 | 29,750 | 33,000 | 33,000 |
| Office Supplies | | | 335 | 500 | 700 | 600 | 600 | 600 |
| Operating Supplies | | | 7,349 | 8,500 | 7,500 | 8,500 | 8,500 | 8,500 |
| Health & Safety Equipment | | | 1,704 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Misc. Equipment | | | 7,964 | 5,500 | 5,000 | 5,500 | 5,500 | 5,500 |
| Recycling Grant Expenses | | | 14,009 | 22,000 | 19,900 | 21,200 | 22,500 | 24,000 |
| Misc. Expenses | | | 8,202 | 5,000 | 24,275 | 4,000 | 5,000 | 5,000 |
| TOTAL OPERATIONS | | | \$ 313,021 | \$ 418,450 | \$ 345,074 | \$ 438,840 | \$ 443,050 | \$ 464,950 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 2,677 | \$ 4,500 | \$ 7,994 | \$ 7,500 | \$ 5,000 | \$ 5,000 |
| Bld./Property | | | 0 | 13,000 | 0 | 13,000 | 0 | 0 |
| System Construction | | | 63,323 | 300,000 | 187,480 | 22,600 | 445,000 | 655,000 |
| System Engineering | | | 11,734 | 2,000 | 6,214 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 679 | 0 | 0 | 0 |
| Traffic Signals | | | 0 | 0 | 0 | 30,000 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 77,734 | \$ 319,500 | \$ 202,367 | \$ 73,100 | \$ 450,000 | \$ 660,000 |
| 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. Cummings DS Fund | | | \$ 78,477 | \$ 75,635 | \$ 75,635 | \$ 72,792 | \$ 69,950 | \$ 67,108 |
| Cruger Rd. DS Fund | | | 80,374 | 78,598 | 78,598 | 77,293 | 75,914 | 74,460 |
| Dallas Road Imp. Cap. Proj. | | | 2,250 | 0 | 0 | 0 | 0 | 0 |
| MFT | | | 0 | 0 | 15,760 | 0 | 0 | 0 |
| MERF | | | 290,000 | 412,000 | 412,000 | 214,500 | 254,000 | 270,000 |
| Mallard Crossing SSA | | | 3,000 | 0 | 458 | 6,674 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 454,101 | \$ 566,233 | \$ 582,451 | \$ 371,259 | \$ 399,864 | \$ 411,568 |
| TOTAL EXPENDITURES | | | \$ 1,594,270 | \$ 2,137,083 | \$ 1,872,792 | \$ 1,689,099 | \$ 2,148,143 | \$ 2,456,677 |

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|
| Beg. Fund Balance | \$ 220,704 | \$ 222,363 | \$ 114,402 | \$ 114,702 | \$ 133,275 | \$ 156,140 | \$ 106,040 | \$ 113,340 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| Property - IMRF | \$ 174,764 | \$ 210,002 | \$ 264,711 | \$ 290,000 | \$ 288,765 | \$ 290,000 | \$ 320,000 | \$ 345,000 |
| Property - Soc. Sec./MC | 214,705 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property Repl. | 12,897 | 19,259 | 22,074 | 19,000 | 21,000 | 22,000 | 22,000 | 22,000 |
| Interest | 993 | 5,096 | 2,029 | 2,000 | 2,100 | 2,000 | 2,000 | 2,000 |
| TOTAL COLLECTIONS | 403,359 | 234,357 | 288,814 | 311,000 | 311,865 | 314,000 | 344,000 | 369,000 |
| <i>T/F From:</i> | | | | | | | | |
| Water | \$ 35,000 | \$ 9,500 | \$ 11,500 | \$ 14,000 | \$ 14,000 | \$ 15,200 | \$ 16,000 | \$ 17,000 |
| Sewer | 45,000 | 12,000 | 14,000 | 17,000 | 17,000 | 20,700 | 21,800 | 23,000 |
| TOTAL | \$ 483,359 | \$ 255,857 | \$ 314,314 | \$ 342,000 | \$ 342,865 | \$ 349,900 | \$ 381,800 | \$ 409,000 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 481,700 | \$ 255,430 | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 400,000 | \$ 374,500 | \$ 400,000 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 108,388 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 481,700 | \$ 363,818 | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 400,000 | \$ 374,500 | \$ 400,000 |
| Revenue Over (Under) Expenditures | \$ 1,659 | \$ (107,961) | \$ 18,873 | \$ 1,000 | \$ 22,865 | \$ (50,100) | \$ 7,300 | \$ 9,000 |

SUPPORTING DETAIL FOR IMRF FUND

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|------------------------|------------------------|
| <u>Personnel Detail</u> | | | | | | | | |
| N/A | 0.00 | 0.00 | | | | | | |
| Social Sec./Medicare Taxes | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| IMRF Payments | | | 295,441 | 341,000 | 320,000 | 400,000 | 374,500 | 400,000 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | | | |
| TOTAL PERSONNEL | | | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 400,000 | \$ 374,500 | \$ 400,000 |
| <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> | | | | | | | | |
| T/F to Social Security/Medicare | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 400,000 | \$ 374,500 | \$ 400,000 |

**TORNADO RECOVERY FUND - AMENDED
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Net Assets | \$ 0 | \$ 0 | \$ 0 | \$ 164,486 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| <i>Trsf. From Gen. Fund</i> | 0 | 0 | 0 | 0 | 0 | 1,750,000 | 500,000 | 250,000 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,750,000 | \$ 500,000 | \$ 250,000 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 0 | 0 | 0 | 1,750,000 | 500,000 | 250,000 |
| <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 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,750,000 | \$ 500,000 | \$ 250,000 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|------------------------------|------------------------------|
| <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> | | | | | | | | |
| <u>Consultation/Contractual</u> | | | \$ 0 | \$ 0 | \$ 0 | \$ 1,750,000 | \$ 500,000 | \$ 250,000 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 1,750,000 | \$ 500,000 | \$ 250,000 |
| <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 | | | \$ 0 | \$ 0 | \$ 0 | \$ 1,750,000 | \$ 500,000 | \$ 250,000 |

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Grant Proceeds | 0 | 0 | 0 | 133,210 | 133,210 | 0 | 0 | 0 |
| Transfers From: General Fund | 0 | 0 | 15,443 | 117,790 | 96,067 | 1,000 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 1,000 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 15,443 | 251,000 | 229,277 | 1,000 | 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 | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 1,000 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL NORTH CUMMINGS RECREATION TRAIL EXTENSION PROJECT FUND

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| <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> | | | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Building/Land Improvement | | | 2,550 | 0 | 0 | 0 | 0 | 0 |
| Construction | | | 0 | 221,000 | 212,037 | 0 | 0 | 0 |
| System Engineering | | | 12,893 | 30,000 | 17,240 | 1,000 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 1,000 | \$ 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 |
| | | | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 1,000 | \$ 0 | \$ 0 |

Exhibit B

**BUDGET AMENDMENTS
FY 13-14**

| <u>FUND</u> | <u>ORIGINAL BUDGET AMOUNT</u> | <u>REVISED BUDGET AMOUNT</u> | <u>\$ CHANGE</u> | <u>EXPLANATION</u> |
|---|-----------------------------------|----------------------------------|------------------|---|
| General Fund | | | | |
| Purchase - Streets/Roads Construction | 437,600 | 22,600 | (415,000) | Actual capital projects completed less than estimated |
| Purchase - Streets Roads Engineering | 285,000 | - | (285,000) | Actual capital projects completed less than estimated |
| Transfer to Tornado Recovery | - | 1,750,000 | 1,750,000 | Reimbursement of tornado related expenses |
| Transfer to N. Cummings Rec. Trail | - | 1,000 | 1,000 | Final payment made for project |
| | | | <u>1,051,000</u> | |
| Illinois Municipal Retirement Fund | | | | |
| IMRF Taxes | 350,000 | 400,000 | 50,000 | Actual expenses higher than estimated |
| N. Cummings Recreation Trail | | | | |
| Purchase - System Engineering | 0 | 1,000 | 1,000 | Final payment made for project |
| Tornado Recovery Fund | | | | |
| Consultation/Contractual | 0 | 1,750,000 | 1,750,000 | Unanticipated expenses as result of November 2013 tornado |

Annual Budget



Fiscal Year Ending April 30, 2014

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

Aldermen

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

Staff

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

May 2013

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April 15, 2013

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

Mayor Manier & Members of the City Council:

I am pleased to present my first proposed budget for the City of Washington, Illinois for the fiscal year beginning May 1st, 2013. I am excited at the opportunities we have as a community. This proposed budget strikes a solid balance between improvement of existing areas in the community and new development. All the while being ever mindful of the economic state we are in and the need for fiscal responsibility today and in the years to come.

This document reflects the collaborative efforts of the city's elected officials and staff. I am appreciative of the input provided by department heads. Their involvement in the budget process is critical as they hold the intimate knowledge of the department they represent; Bill Bimrose (Public Services Manager), Jim Kuchenbecker (Chief of Police), Jon Oliphant (Planning & Development Director) and Ken Newman (City Engineer). I am most appreciative of the work and knowledge provided by Joanie Baxter (City Controller). The proposed budget is largely a product of their collective planning.

A summary of the City of Washington's FY13-14 budget in comparison to the prior year is shown in the table on the following page. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund.

EXPENSE OVERVIEW

The budget appropriates \$18,878,504 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2013, a \$769,360 or 4.2% increase over the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the city's core services (sanitary sewer, streets, public safety and water) account for nearly 81% of total budgeted expenditures.

Capital expenditures are estimated to total nearly \$7.5M in the coming year, 39.7% of total budgeted expenses. See Capital Improvement Program summary for further detail (page 121).

Personnel expenses are estimated to total \$6.747M in FY13-14. They account for 35.7% of total expenditures and are projected to increase by 4.9% over the prior year budget. Total city employment (66.05 FTE) is essentially unchanged from the prior year. About 48% of the city's workforce is engaged in public safety services; 41% is committed to public works; 7.0% to general administration and 4% to planning, zoning and economic development. Increases in health insurance, workers compensation insurance and pension costs are of continuing concern, long-term.

Operations costs are projected to increase by about \$236,745 or 7.3% in the coming year. The Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment,

and public infrastructure (streets, sidewalks, storm sewers); training and drug testing; property insurance; chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various miscellaneous commodities.

Annual debt service expenses of \$1.163M are slightly lower than the prior year; they account for about 6.2% of total budgeted expenses. Of this total, \$566,082 is payable from sewer revenues and \$539,778 is payable from General Fund income.

REVENUE OVERVIEW

Sales and use taxes, estimated to total \$5.289M, account for the single largest source of revenue in the coming year, about 28% of total revenues. These revenues are generated from three component parts: the 1% municipal sales tax (\$2.788M), the 1.25% home rule sales tax (\$2.255M) and the local use tax (\$246,000). The budget anticipates a 2.5% annual increase in sales tax revenue going forward.

Bond and Grant Proceeds totaling \$4.556M make up the second largest source of income. The majority of this total is contingent on the approval of an IEPA loan for the STP No. 2 Phase 2A Project in the amount of \$4.085M and an IDOT grant in the amount of \$250,000 for design engineering at the intersection of Nofsinger Rd. and U.S 24.

Sewer revenues are estimated to total \$2.536M. Sewer user fees account for \$2.205M of the total. Connection fees are projected to total \$259,020. Water revenues are projected to total \$1.406M, Property Taxes \$1.290M, and Income Taxes \$1.364M.

The budget anticipates the expenditure of Fund Balances/Cash Reserves totaling \$212,748. The primary sources and uses of these funds are for capital purposes, such as: TIF No. 2 Fund (Downtown) and Sanitary Sewer Development Fee Fund for the expansion of Freedom Parkway.

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

SPECIAL CHALLENGES AND UNCERTAINTIES

The primary financial risk facing the city remains the same and that is continued state legislative action designed to ease the state's budgetary problems by shifting some of the burden to local governmental bodies. As seen in 2011, the state diverted a portion of the municipal corporate personal property tax revenue to fund regional school superintendents. Continued threats, such as the proposal to reduce income tax revenues by 20%, will have long term consequences.

Meeting the city's capital spending needs for costly street, sidewalk, storm water, water and sanitary sewer improvements is an on-going challenge. Based on current revenue projections, capital spending will decrease from \$7.5M in FY13-14 to \$2.6M in FY14-15 to \$1.8M in FY15-16 to 2.7M in FY16-17 and 2.0M in FY17/18. The improving local and state-wide economy should generate increased funding. The improving economy and containing recurring operating costs is essential to achieving added capital funding.

The city's near-term financial well-being is directly dependent on the sustained growth of the city's key sources of revenue: sales tax, income tax, and water and sewer user fees. Continued commercial growth is essential to the city's long-term financial well-being. Income tax revenue is largely dependent on the

overall health of the state and national economy and the preservation of the current state distribution formula to municipalities. While property taxes account for a comparatively small portion of total city revenue, growth in the city's assessed valuation is important to meet future fire protection/ambulance, pension and liability insurance expenses as these costs are largely funded through property taxes. Sustained building activity is essential to the growth of the local property tax base.

I am 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 and deserve. While we can never satisfy all of the wants of our residents, I am convinced that the city can achieve its major priorities. 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 and actively forecast the community needs 5, 10 and 20 years from today.

Adoption of this budget will culminate the work began this past December. This budget process has hopefully produced the required 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,

Timothy A. Gleason
City Administrator

BUDGET TRENDS AT A GLANCE

City of Washington, IL

| | <u>FY 2013-14</u> | | <u>FY 2012-13</u> | | <u>CHANGE</u> | |
|---|-------------------|-----------------|-------------------|------------|---------------|------------------|
| TOTAL BUDGETED EXPENSES | \$ | 18,878,504 | \$ | 18,109,144 | \$ | 769,360 4.2% |
| by MAJOR SERVICE TYPE | | % of Total | | | | |
| Sanitary Sewer System | \$ | 6,459,192 34.2% | \$ | 5,807,340 | \$ | 651,852 11.2% |
| Public Safety (Police, Fire, ESDA) | | 4,217,352 22.3% | | 4,061,712 | | 155,640 3.8% |
| Street Operations/Improvements | | 3,254,323 17.2% | | 3,241,240 | | 13,083 0.4% |
| Water System | | 1,337,969 7.1% | | 1,662,309 | | (324,340) -19.5% |
| Planning/Zoning/Econ. Dev./TIF | | 1,207,475 6.4% | | 858,890 | | 348,585 40.6% |
| All Other (IMRF, Liab. Ins., SWM, etc.) | | 1,096,100 5.8% | | 1,215,000 | | (118,900) -9.8% |
| General Administration | | 795,950 4.2% | | 760,000 | | 35,950 4.7% |
| Washington Area Community Center | | 389,693 2.1% | | 390,893 | | (1,200) -0.3% |
| Cemetery | | 120,450 0.6% | | 111,760 | | 8,690 7.8% |
| by MAJOR EXPENSE CLASSES | | % of Total | | | | |
| Capital Improvements | | 7,494,250 39.7% | | 7,254,452 | | 239,798 3.3% |
| Personnel (Wages and Benefits) | | 6,747,650 35.7% | | 6,434,110 | | 313,540 4.9% |
| Operations (Utilities, Supplies, etc.) | | 3,473,297 18.4% | | 3,236,452 | | 236,845 7.3% |
| Debt Service | | 1,163,307 6.2% | | 1,184,130 | | (20,823) -1.8% |

SOURCES OF MONIES TO

FUND BUDGET

| | | | | | | |
|--------------------------------------|----|-----------------|----|------------|----|------------------|
| | \$ | 18,878,504 | \$ | 18,109,144 | \$ | 769,360 4.2% |
| by MAJOR REVENUE SOURCES | | % of Total | | | | |
| Sales Tax (Muni., HR, Use) | \$ | 5,289,000 28.0% | \$ | 5,025,000 | \$ | 264,000 5.3% |
| Bond/Grant Proceeds | | 4,555,620 24.1% | | 4,140,312 | | 415,308 10.0% |
| Sewer Revenues (Fees, Charges, etc.) | | 2,536,303 13.4% | | 2,267,820 | | 268,483 11.8% |
| Water Revenues (Fees, Charges, etc.) | | 1,406,050 7.4% | | 1,312,175 | | 93,875 7.2% |
| Income Tax Distribution | | 1,364,000 7.2% | | 1,215,000 | | 149,000 12.3% |
| All Other | | 1,289,983 6.8% | | 1,200,137 | | 89,846 7.5% |
| Property Taxes | | 1,287,300 6.8% | | 1,279,510 | | 7,790 0.6% |
| Telecommunications Tax | | 380,500 2.0% | | 370,000 | | 10,500 2.8% |
| Motor Fuel Taxes | | 360,000 1.9% | | 380,000 | | (20,000) -5.3% |
| Fund Balances/Cash Reserves | | 212,748 1.1% | | 717,190 | | (504,442) -70.3% |
| TIF Funds | | 197,000 1.0% | | 202,000 | | (5,000) -2.5% |

EMPLOYMENT: FULL TIME EQUIVALENT

| EMPLOYMENT: FULL TIME EQUIVALENT | | % of Total | | | |
|----------------------------------|-------|------------|-------|--------|--------|
| Public Safety | 31.95 | 48.4% | 31.95 | - | 0.0% |
| Street Division | 11.40 | 17.3% | 11.70 | (0.30) | -2.6% |
| Sewer Division | 8.33 | 12.6% | 8.33 | - | 0.0% |
| Water Division | 6.02 | 9.1% | 6.02 | - | 0.0% |
| General Administration | 4.55 | 6.9% | 4.30 | 0.25 | 5.8% |
| Planning/Zoning/Econ. Dev. | 2.65 | 4.0% | 2.65 | - | 0.0% |
| Cemetery Operation | 1.15 | 1.7% | 1.15 | - | 0.0% |
| TOTAL | 66.05 | | 66.10 | (0.05) | -0.08% |

PROPERTY TAXES

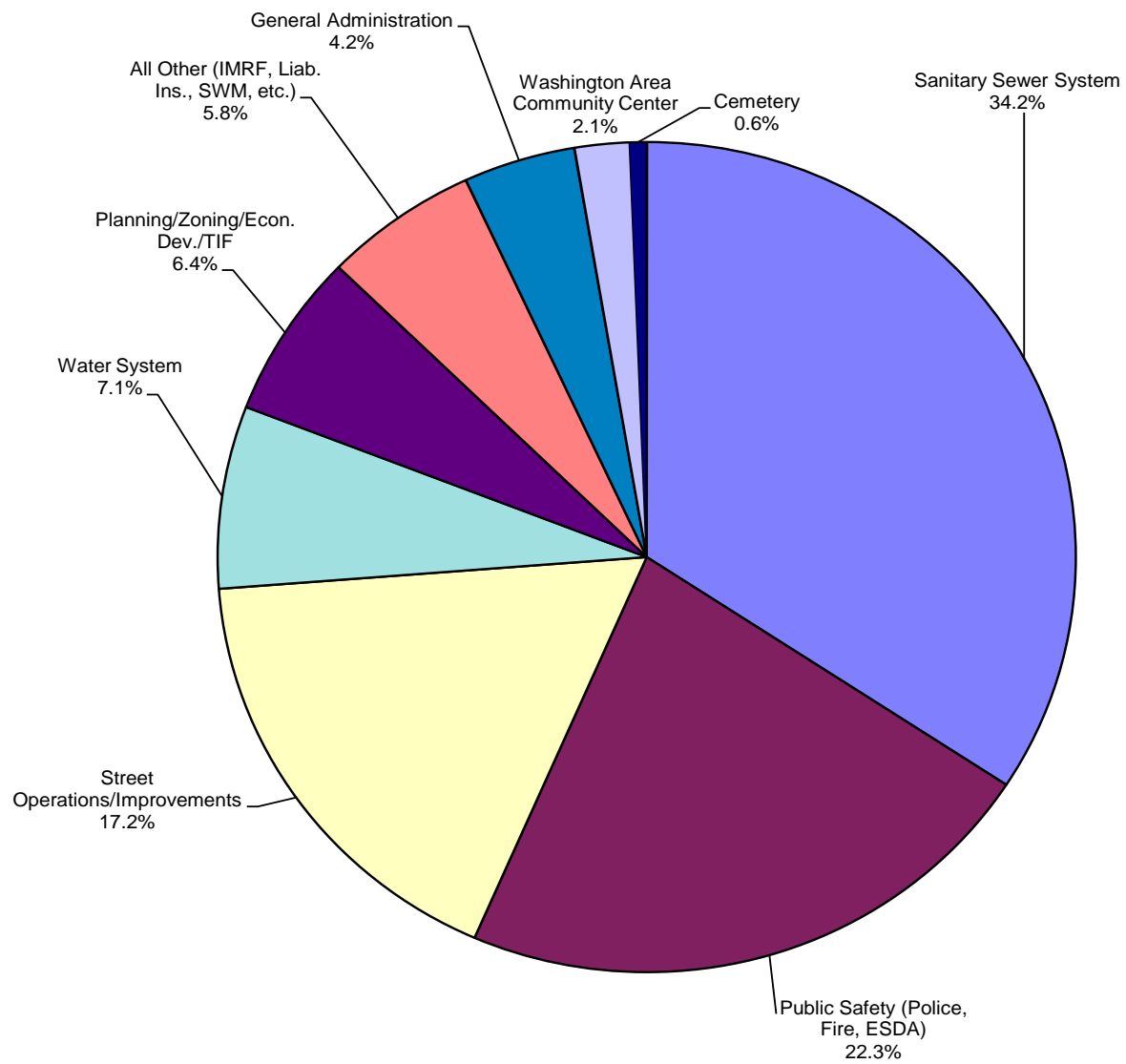
| | | | | | | |
|-------------------------------------|----|-------------|----|-------------|----|----------------|
| Tax Levy | \$ | 1,287,300 | \$ | 1,263,300 | \$ | 24,000 1.9% |
| Tax Rate (per \$100 AV) | \$ | 0.41993 | \$ | 0.41738 | \$ | 0.00255 0.6% |
| Equalized Assessed Valuation | \$ | 306,547,906 | \$ | 302,711,642 | \$ | 3,836,264 1.3% |
| City Share of Total Tax Bill (Avg.) | | N/A | | 5.62% | | |

UTILITY RATES

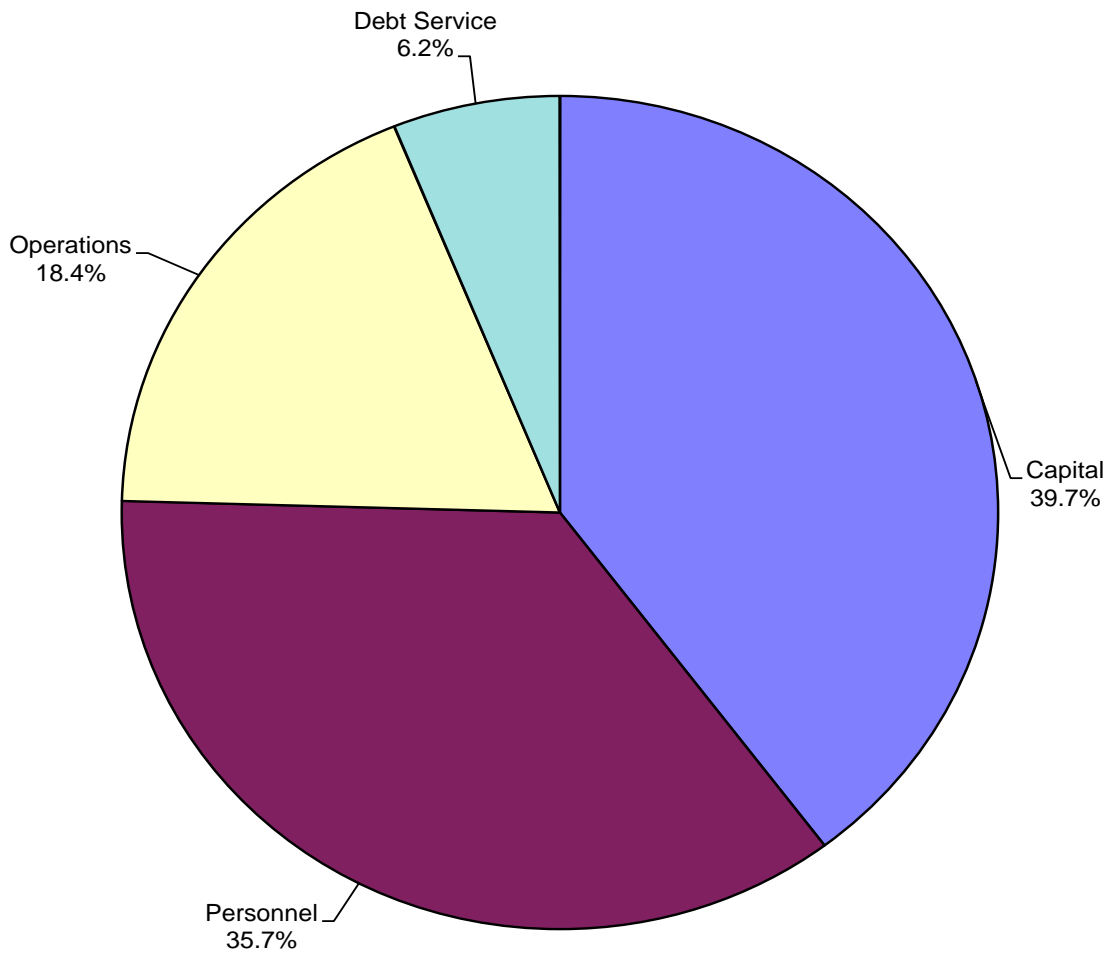
| | | | | | | |
|------------------------------|----|------|----|----------|----|-----------|
| Water Rates (per 1,000 gal.) | \$ | 3.82 | \$ | 3.73 | \$ | 0.09 2.3% |
| Sewer Rates (per 1,000 gal.) | \$ | 7.64 | \$ | 7.14 (1) | \$ | 0.50 7.0% |

(1) As of November 1, 2012

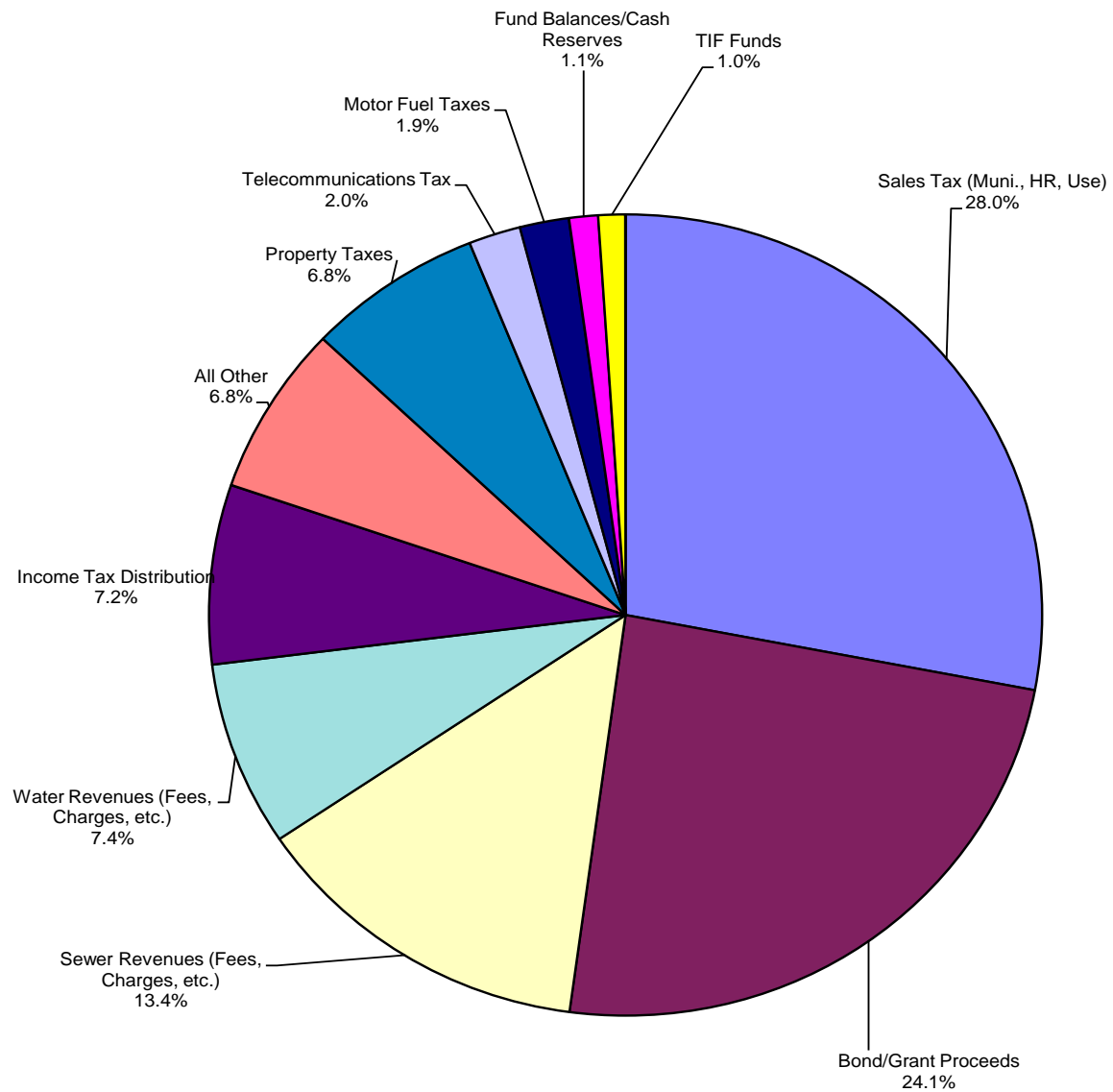
**Budgeted Expenses by Major Service Type
FY13-14**



**Budgeted Expenses by Major Expense Class
FY13-14**



**Budgeted Revenues by Major Revenue Source
FY13-14**



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ALL FUNDS SUMMARY

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

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

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|
| REVENUES: | | | | | | | | |
| General | \$ 7,710,204 | \$ 7,882,425 | \$ 8,049,215 | \$ 8,078,975 | \$ 8,306,199 | \$ 8,859,846 | \$ 8,881,561 | \$ 9,068,124 |
| Proprietary | 6,360,572 | 7,798,755 | 3,968,022 | 7,387,395 | 4,216,613 | 8,070,653 | 4,130,930 | 4,222,187 |
| Special | 1,060,507 | 1,158,551 | 1,324,207 | 1,280,820 | 1,439,373 | 1,238,350 | 1,316,250 | 1,383,250 |
| TIF #1 | 197,715 | 2,495 | 0 | 0 | 0 | 0 | 0 | 0 |
| TIF #2 | 167,716 | 189,784 | 196,774 | 202,000 | 192,696 | 197,000 | 200,000 | 206,000 |
| Debt Service | 2,441 | 55,705 | 54,403 | 55,000 | 53,000 | 54,000 | 54,000 | 54,000 |
| SA/Cap. Proj. | 44,231 | 38,499 | 653,069 | 387,764 | 219,376 | 245,907 | 47,880 | 48,123 |
| TOTAL | \$ 15,543,386 | \$ 17,126,214 | \$ 14,245,690 | \$ 17,391,954 | \$ 14,427,257 | \$ 18,665,756 | \$ 14,630,621 | \$ 14,981,684 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 5,112,067 | \$ 5,388,469 | \$ 5,772,077 | \$ 6,434,110 | \$ 5,990,326 | \$ 6,747,650 | \$ 7,215,258 | \$ 7,746,800 |
| Operations | 2,692,911 | 3,234,807 | 2,881,420 | 3,236,452 | 2,864,436 | 3,473,297 | 3,168,825 | 3,306,170 |
| Capital | 8,119,456 | 6,709,871 | 3,890,270 | 7,254,452 | 1,968,995 | 7,494,250 | 2,635,489 | 1,767,818 |
| Debt Service | 922,583 | 915,352 | 1,043,207 | 1,184,130 | 1,170,764 | 1,163,307 | 1,391,913 | 1,387,452 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 16,847,017 | \$ 16,248,499 | \$ 13,586,974 | \$ 18,109,144 | \$ 11,994,521 | \$ 18,878,504 | \$ 14,411,485 | \$ 14,208,240 |
| Revenue Over/ (Under) Exp. | \$ (1,303,631) | \$ 877,715 | \$ 658,716 | \$ (717,190) | \$ 2,432,736 | \$ (212,748) | \$ 219,136 | \$ 773,444 |

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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) Telecommunications Tax monies that are restricted to street and storm water purposes
- 2) North Cummings Roadway Improvement Fund monies that are restricted solely for specified roadway improvements
- 3) Tazewell County Recycling Grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the county

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beg. Cash Bal. | | | | \$ 5,224,128 | \$ 5,138,675 | \$ 5,665,554 | \$ 5,832,960 | \$ 6,345,090 |
| Unrestricted | \$ 6,517,151 | \$ 6,955,844 | \$ 7,093,323 | \$ 7,116,200 | \$ 7,331,137 | \$ 7,611,400 | \$ 7,818,085 | \$ 8,029,557 |
| L/A | 1,762 | 806 | 490 | 2,000 | 660 | 5,000 | 2,000 | 2,000 |
| City Hall | 14,852 | 10,440 | 9,912 | 16,670 | 15,328 | 17,770 | 18,342 | 19,266 |
| Streets | 545,868 | 285,273 | 204,720 | 202,780 | 211,558 | 462,280 | 217,280 | 222,280 |
| Police | 250,819 | 353,528 | 363,189 | 373,995 | 355,480 | 381,166 | 392,196 | 415,287 |
| Tourism/EDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning/Zoning | 0 | 0 | 0 | 0 | 0 | 6,000 | 54,000 | 0 |
| Fire/Rescue | 14,710 | 14,079 | 14,768 | 15,000 | 17,124 | 18,000 | 19,000 | 20,000 |
| N. Cumm. Road. Impr. | 1,577 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| Telecommunications Tax | 400,267 | 386,547 | 373,215 | 370,500 | 390,900 | 430,492 | 380,500 | 380,500 |
| TOTAL | \$ 7,747,006 | \$ 8,006,517 | \$ 8,059,617 | \$ 8,097,645 | \$ 8,322,187 | \$ 8,932,608 | \$ 8,901,903 | \$ 9,089,390 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 3,447,238 | \$ 3,722,964 | \$ 3,959,662 | \$ 4,370,360 | \$ 4,049,056 | \$ 4,540,600 | \$ 4,853,129 | \$ 5,214,546 |
| Operations | 1,460,368 | 1,971,309 | 1,777,987 | 1,924,782 | 1,700,976 | 2,050,522 | 1,767,200 | 1,824,270 |
| Capital | 3,136,286 | 137,745 | 200,252 | 405,630 | 240,097 | 823,300 | 615,500 | 758,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 1,049,046 | 1,049,474 | 2,373,462 | 1,679,723 | 1,807,999 | 1,354,900 | 1,159,164 | 1,029,068 |
| TOTAL | \$ 9,092,938 | \$ 6,881,492 | \$ 8,311,363 | \$ 8,380,495 | \$ 7,798,128 | \$ 8,769,322 | \$ 8,394,993 | \$ 8,825,884 |
| Revenue Over (Under) | | | | | | | | |
| Expend. | \$(1,345,932) | \$ 1,125,025 | \$ (251,746) | \$ (282,850) | \$ 524,059 | \$ 163,286 | \$ 506,910 | \$ 263,506 |

GENERAL FUND: UNRESTRICTED

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Total projected FY12-13 General Fund collections are estimated to be about \$215,000 greater than budget. Importantly, sales and income taxes are \$200,000 (2.7%) and \$25,000 (2.0%), respectively, greater than originally planned. Total inter-fund transfers are projected to be about \$132,000 greater than budget, due in large part to the police department renovation, while intra-fund transfers are expected to be \$639,000 less than budget. The EOY fund balance is projected to increase by \$556,000, due to projects coming in under budget.

Source of Funds

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

Property Tax. A portion of the city's property tax levy is earmarked for General Fund purposes. Property tax revenues credited to the General Fund are projected to remain unchanged through FY15-16.

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

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

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

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

Income Tax. Local governments receive a share of the state income tax. Distributions to local governments are based on population. IML Income Tax distributions are projected to increase by about 10.0% annually. However, a concern is the State of IL proposal to reduce Income Tax distributions by 20% to municipalities in the future. This would equal a loss of approx. \$275,000 in revenues.

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

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

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

AmerenCILCO 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. Electric and Gas combined equals \$34,288 in revenue up 18% from the prior year.

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

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

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

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

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

Building, Variance, Plat 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. Direct revenues were reduced by \$25,800 as a result of the Resolution approving Building Permit and Connection Fee Abatement Program.

(NEW) Electric Aggregation. This is the revenue generated from a fee paid by Homefield Energy in regard to the Municipal Aggregation Program. Projected revenues totaling \$41,000 are expected from Homefield Energy as a result of the twenty four (24) month electric aggregation agreement that ends May/2014.

(NEW) Video Gaming. This is a municipal tax assessed on video gaming. Projected revenues totaling \$2,000 for the period of Nov/2012 through April/2013 are projected from the one (1) establishment that currently holds a video gaming license.

Budgeted Expenditures/Transfers

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

The General Fund has a projected FY13-14 operating surplus of \$95,000.

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. Note: That nearly 84% of total Unrestricted General Corporate revenue is derived from two sources; sales and income taxes. The city's fiscal health is directly contingent on the expansion of the local retail and service economy and on the growth of personal and corporate income statewide.

**GENERAL CORPORATE UNRESTRICTED
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beg. Cash Balance | | | | \$ 4,992,304 | \$ 4,815,196 | \$ 5,369,290 | \$ 5,482,028 | \$ 5,614,658 |
| Min. Std. Bal. (a) | | | | | | \$ 1,902,850 | 1,954,521 | 2,007,389 |
| Surplus Funds | | | | | | \$ 3,466,440 | \$ 3,527,507 | \$ 3,607,269 |
| REVENUES: | | | | | | | | |
| Tax: | | | | | | | | |
| Property | \$ 329,557 | \$ 329,983 | \$ 329,616 | \$ 360,000 | \$ 358,449 | \$ 360,000 | \$ 360,000 | \$ 360,000 |
| Sales | 2,540,486 | 2,535,765 | 2,665,073 | 2,700,000 | 2,720,000 | 2,788,000 | 2,857,700 | 2,929,143 |
| Local Use | 143,331 | 208,421 | 220,792 | 235,000 | 240,000 | 246,000 | 252,150 | 258,454 |
| Home Rule | 1,988,981 | 2,052,289 | 2,050,558 | 2,090,000 | 2,200,000 | 2,255,000 | 2,311,375 | 2,369,159 |
| Prop.Repl. | 18,047 | 18,232 | 9,802 | 8,000 | 9,000 | 8,800 | 8,600 | 8,800 |
| State Inc. | 1,015,528 | 1,018,956 | 1,282,244 | 1,215,000 | 1,240,000 | 1,364,000 | 1,432,200 | 1,503,810 |
| Hotel/Motel | 67,607 | 59,606 | 98,489 | 78,000 | 82,000 | 84,000 | 85,260 | 87,392 |
| Video Gaming Tax | 0 | 0 | 0 | 0 | 2,000 | 5,000 | 5,000 | 5,000 |
| License: | | | | | | | | |
| Liquor | 27,501 | 26,935 | 27,203 | 28,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| Misc. | 40 | 40 | 40 | 100 | 400 | 100 | 100 | 100 |
| Franchise: | | | | | | | | |
| Ameren | 21,407 | 27,760 | 29,122 | 30,000 | 34,288 | 30,000 | 30,000 | 30,000 |
| Cable | 169,145 | 201,737 | 190,262 | 190,000 | 195,000 | 198,000 | 200,000 | 202,000 |
| Solid Waste | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Electric Aggregation | 0 | 0 | 0 | 0 | 41,300 | 50,000 | 50,000 | 50,000 |
| Interest | 20,131 | 76,858 | 55,868 | 50,000 | 35,000 | 30,000 | 30,000 | 30,000 |
| Misc. Inc. | 5,235 | 10,420 | 4,850 | 2,100 | 3,500 | 2,000 | 2,000 | 2,000 |
| Sale of Equipment/Land | 2,770 | 114,178 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines: | | | | | | | | |
| Court | 90,417 | 96,683 | 81,341 | 80,000 | 95,000 | 90,000 | 90,000 | 90,000 |
| Parking | 1,260 | 775 | 1,610 | 1,500 | 800 | 1,200 | 1,200 | 1,200 |
| Liquor | 1,000 | 2,000 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Ord. Viol. | 2,600 | 2,790 | 3,610 | 3,000 | 1,400 | 2,500 | 2,500 | 2,500 |
| Fees: | | | | | | | | |
| Bld. & Signs | 61,594 | 45,801 | 27,200 | 25,000 | 45,000 | 60,000 | 60,000 | 60,000 |
| WCB Permit Fee Reimb. | 0 | 0 | 5,658 | 9,800 | 12,930 | 0 | 0 | 0 |
| COW Bldg. Incentive | 0 | 0 | 0 | 0 | (25,830) | (3,200) | 0 | 0 |
| Forf. Bld. Fees | 5,300 | 4,800 | 900 | 1,500 | 2,500 | 1,500 | 1,500 | 1,500 |
| Var./Plats | 1,570 | 1,825 | 1,225 | 1,200 | 2,000 | 1,500 | 1,500 | 1,500 |
| Yard Waste Stickers | 1,644 | 5,144 | 5,860 | 5,000 | 5,400 | 5,000 | 5,000 | 5,000 |
| TOTAL COLLECTIONS | \$ 6,517,151 | \$ 6,842,998 | \$ 7,093,323 | \$ 7,116,200 | \$ 7,331,137 | \$ 7,611,400 | \$ 7,818,085 | \$ 8,029,557 |
| T/F From: | | | | | | | | |
| TIF No. 1 | 0 | 112,846 | 0 | 0 | 0 | 0 | 0 | 0 |
| N. Cumm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 6,517,151 | \$ 6,955,844 | \$ 7,093,323 | \$ 7,116,200 | \$ 7,331,137 | \$ 7,611,400 | \$ 7,818,085 | \$ 8,029,557 |
| 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 | 385,000 | 372,566 | 1,610,603 | 784,000 | 917,781 | 612,517 | 504,500 | 345,500 |
| TOTAL | \$ 385,000 | \$ 372,566 | \$ 1,610,603 | \$ 784,000 | \$ 917,781 | \$ 612,517 | \$ 504,500 | \$ 345,500 |
| Revenue Over (Under) | | | | | | | | |
| Expend. | \$ 6,132,151 | \$ 6,583,278 | \$ 5,482,720 | \$ 6,332,200 | \$ 6,413,356 | \$ 6,998,883 | \$ 7,313,585 | \$ 7,684,057 |
| Intra T/F | \$ 6,731,136 | \$ 5,799,722 | \$ 5,672,271 | \$ 6,498,540 | \$ 5,859,262 | \$ 6,886,145 | \$ 7,180,955 | \$ 7,793,331 |
| Net Rev. Over (Under) Exp. | \$ (598,985) | \$ 783,556 | \$ (189,551) | \$ (166,340) | \$ 554,094 | \$ 112,738 | \$ 132,630 | \$ (109,274) |

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-------------------------------------|----------------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|------------------------------|------------------------------|
| Personnel Detail | | | | | | | | |
| 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 |
| Operations Detail | | | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Capital Detail | | | | | | | | |
| N/A | | | \$ 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 | | | | | | | | |
| School Street Sewer CIP | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Devonshire Trunk Sewer | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant to Stormwater Mgmt. | | | 0 | 350,000 | 140,000 | 250,000 | 160,000 | 0 |
| WACC Debt Service Fund | | | 340,500 | 339,000 | 341,000 | 343,000 | 339,500 | 340,500 |
| Pol. Sta. Reno. Cap Proj Fund | | | 1,267,103 | 90,000 | 393,853 | 0 | 0 | 0 |
| Water Conn. Fees | | | 0 | 0 | 12,360 | 2,400 | 0 | 0 |
| Sewer Conn. Fees | | | 0 | 0 | 25,568 | 11,417 | 0 | 0 |
| Grant to ESDA | | | 3,000 | 5,000 | 5,000 | 5,700 | 5,000 | 5,000 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 1,610,603 | \$ 784,000 | \$ 917,781 | \$ 612,517 | \$ 504,500 | \$ 345,500 |
| TOTAL EXPENDITURES | | | \$ 1,610,603 | \$ 784,000 | \$ 917,781 | \$ 612,517 | \$ 504,500 | \$ 345,500 |
| Intra-Fund Transfers | | | | | | | | |
| L/A | | | \$ 610,037 | \$ 661,450 | \$ 528,168 | \$ 705,200 | \$ 696,029 | \$ 737,822 |
| City Hall | | | 39,652 | 81,680 | 75,607 | 71,080 | 73,367 | 77,066 |
| Streets | | | 1,382,792 | 1,786,083 | 1,515,658 | 1,921,399 | 1,924,143 | 2,226,177 |
| Police | | | 2,783,793 | 2,938,945 | 2,834,901 | 3,130,791 | 3,368,522 | 3,610,999 |
| Tourism/Economic Dev. | | | 72,789 | 90,300 | 79,505 | 93,475 | 96,988 | 100,488 |
| Planning, Zoning & Code Enforcement | | | 200,418 | 287,190 | 199,208 | 325,000 | 327,857 | 329,229 |
| Fire/Rescue | | | 582,789 | 652,892 | 626,215 | 639,200 | 694,050 | 711,550 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 5,672,271 | \$ 6,498,540 | \$ 5,859,262 | \$ 6,886,145 | \$ 7,180,955 | \$ 7,793,331 |
| TOTAL EXPENDITURES | | | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 7,282,874 | \$ 7,282,540 | \$ 6,777,043 | \$ 7,498,662 | \$ 7,685,455 | \$ 8,138,831 |

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 (FY12-13) Projection

Current year expenses are projected to be under budget by about \$135,000. The net transfer from the General Fund required for L/A Account costs will be about \$133,000 less than the amount budgeted.

Source of Funds

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

Budgeted Expenditures

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

Operations. Total budgeted operating expenses are essentially the same as the prior year budget. Note: There is an increase of \$3,000 for staff training. A wide variety of general purpose operating expenses are charged to the L/A account including: general legal expenses, professional fees (actuarial and auditing services), data processing support, animal control payments to Tazewell County, community support, printing/postage for the quarterly newsletter, legal and display advertising, association dues, public officials bonds, general office supplies and equipment, communications expenses, office machine service and supplies, and unanticipated contingencies.

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

**LEGISLATIVE/ADMINISTRATIVE
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| <i>Grant Proceeds</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>T/F From:</i> | | | | | | | | |
| <i>Water Fund</i> | 881 | 403 | 245 | 1,000 | 330 | 2,500 | 1,000 | 1,000 |
| <i>Sewer Fund</i> | 881 | 403 | 245 | 1,000 | 330 | 2,500 | 1,000 | 1,000 |
| <i>Mallard Crossing SSA</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>GF Unrestricted</i> | 529,480 | 1,016,102 | 610,037 | 661,450 | 528,168 | 705,200 | 696,029 | 737,822 |
| TOTAL | \$ 531,242 | \$ 1,016,908 | \$ 610,527 | \$ 663,450 | \$ 528,828 | \$ 710,200 | \$ 698,029 | \$ 739,822 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 378,078 | \$ 391,468 | \$ 486,974 | \$ 480,200 | \$ 406,600 | \$ 503,100 | \$ 530,879 | \$ 570,072 |
| <i>Operations</i> | 146,580 | 619,015 | 119,303 | 159,450 | 117,128 | 167,000 | 157,950 | 160,450 |
| <i>Capital</i> | 4,184 | 4,025 | 2,450 | 22,000 | 3,300 | 37,000 | 6,000 | 6,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 2,400 | 2,400 | 1,800 | 1,800 | 1,800 | 3,100 | 3,200 | 3,300 |
| TOTAL | \$ 531,242 | \$ 1,016,908 | \$ 610,527 | \$ 663,450 | \$ 528,828 | \$ 710,200 | \$ 698,029 | \$ 739,822 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| Mayor | 1.00 | 1.00 | | | | | | |
| Aldermen | 8.00 | 8.00 | | | | | | |
| City Clerk | 0.85 | 0.85 | | | | | | |
| City Treasurer | 1.00 | 1.00 | | | | | | |
| Elected Salaries | | | \$ 68,012 | \$ 69,000 | \$ 69,000 | \$ 85,000 | \$ 86,500 | \$ 89,000 |
| City Administrator | 0.85 | 0.85 | | | | | | |
| Controller | 0.80 | 0.80 | | | | | | |
| Accountant | 0.80 | 0.80 | | | | | | |
| Acct. Supervisor | 0.80 | 0.80 | | | | | | |
| Cust. Serv. Supervisor | 0.30 | 0.30 | | | | | | |
| Regular Salaries | | | 256,704 | 190,000 | 195,500 | 278,000 | 286,583 | 303,061 |
| P-T Accountant | 0.00 | 0.00 | | | | | | |
| P-T Admin. Asst. | 0.00 | 0.00 | | | | | | |
| Part Time Wages | | | 60,001 | 85,000 | 45,000 | 0 | 0 | 0 |
| Overtime | | | 9,474 | 6,000 | 5,700 | 6,000 | 6,345 | 6,710 |
| Unused Sick Time | | | 1,908 | 3,000 | 1,000 | 4,300 | 4,547 | 4,809 |
| Group Insurance | | | 77,254 | 110,000 | 75,000 | 109,000 | 125,350 | 144,153 |
| Retiree Health Insurance | | | 10,188 | 10,200 | 10,200 | 13,600 | 13,940 | 14,289 |
| Health Savings Plan Contribution | | | (183) | 3,100 | 1,200 | 3,000 | 3,173 | 3,355 |
| Workers Comp. Insurance | | | 1,085 | 1,200 | 1,200 | 1,300 | 1,375 | 1,454 |
| Unemployment Insurance Tax | | | 2,531 | 2,700 | 2,800 | 2,900 | 3,067 | 3,243 |
| TOTAL FTE YEARS | 14.40 | 14.40 | | | | | | |
| TOTAL PERSONNEL | | | \$ 486,974 | \$ 480,200 | \$ 406,600 | \$ 503,100 | \$ 530,879 | \$ 570,072 |
| Operations Detail | | | | | | | | |
| Repair & Maint.-Equip. (Contr.) | | | \$ 2,205 | \$ 2,400 | \$ 1,800 | \$ 2,300 | 2,400 | 2,500 |
| Engineering Fees | | | 0 | 500 | 0 | 0 | 500 | 500 |
| Legal Fees | | | 27,125 | 30,000 | 25,000 | 30,000 | 30,000 | 30,000 |
| Liquor Code Enforce.-Legal | | | 4,030 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Data Processing Support | | | 22,653 | 21,100 | 15,138 | 19,200 | 22,000 | 23,000 |
| Professional Fees | | | 1,700 | 4,200 | 1,900 | 4,200 | 4,500 | 4,500 |
| Animal Control | | | 13,229 | 13,600 | 13,400 | 13,600 | 14,000 | 14,500 |
| Postage Expense | | | 2,644 | 5,300 | 4,000 | 5,300 | 5,500 | 5,700 |
| Communications | | | 614 | 900 | 1,000 | 1,200 | 1,000 | 1,000 |
| Publishing Fees | | | 535 | 900 | 700 | 850 | 1,000 | 1,000 |
| Printing Fees | | | 2,936 | 6,800 | 4,600 | 6,600 | 7,000 | 7,000 |
| Recruitment | | | 82 | 2,300 | 1,170 | 500 | 500 | 500 |
| Membership Dues | | | 2,942 | 3,500 | 3,700 | 4,900 | 4,700 | 4,800 |
| Training-Elected Officials | | | 3,189 | 7,400 | 3,834 | 11,800 | 6,500 | 6,500 |
| Training-Staff | | | 947 | 4,800 | 1,500 | 7,800 | 5,000 | 5,200 |
| Subscriptions | | | 499 | 400 | 200 | 400 | 400 | 400 |
| Reference Materials/Manuals | | | 2,484 | 3,000 | 2,900 | 3,000 | 3,200 | 3,400 |
| Software | | | 1,124 | 6,600 | 1,000 | 6,700 | 3,500 | 3,500 |
| Surety Bond Expenses | | | 845 | 900 | 1,000 | 1,100 | 1,000 | 1,000 |
| Lease/Rent Expense | | | 3,605 | 3,700 | 3,600 | 3,700 | 3,800 | 3,900 |
| Repair & Maint.-Equip. (Comm.) | | | 2,223 | 2,600 | 2,600 | 2,700 | 2,700 | 2,700 |
| Office Supplies | | | 5,820 | 5,400 | 5,400 | 5,500 | 5,500 | 5,600 |
| Misc. Equip. | | | 1,020 | 1,700 | 1,600 | 1,800 | 1,700 | 1,700 |
| Taxes- Other | | | 0 | 50 | 0 | 50 | 50 | 50 |
| Misc. Expenses | | | 5,977 | 6,900 | 5,586 | 7,200 | 7,000 | 7,000 |
| Grant Disbursement | | | 201 | 0 | 0 | 0 | 0 | 0 |
| City Administrator Expense | | | 2,674 | 0 | 0 | 0 | 0 | 0 |
| Community Support | | | 2,000 | 6,000 | 5,000 | 6,000 | 6,000 | 6,000 |
| Yard Waste Stickers | | | 6,000 | 6,000 | 8,000 | 8,000 | 6,000 | 6,000 |
| Contingency | | | 0 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| Bad Debt Expense | | | 0 | 500 | 500 | 600 | 500 | 500 |
| TOTAL OPERATIONS | | | \$ 119,303 | \$ 159,450 | \$ 117,128 | \$ 167,000 | \$ 157,950 | \$ 160,450 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Building | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Building Engineering | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | | | 2,450 | 22,000 | 3,300 | 37,000 | 6,000 | 6,000 |
| TOTAL CAPITAL | | | \$ 2,450 | \$ 22,000 | \$ 3,300 | \$ 37,000 | \$ 6,000 | \$ 6,000 |
| 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 | | | \$ 1,800 | \$ 1,800 | \$ 1,800 | \$ 3,100 | \$ 3,200 | \$ 3,300 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 1,800 | \$ 1,800 | \$ 1,800 | \$ 3,100 | \$ 3,200 | \$ 3,300 |
| TOTAL EXPENDITURES | | | \$ 610,527 | \$ 663,450 | \$ 528,828 | \$ 710,200 | \$ 698,029 | \$ 739,822 |

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 (FY12-13) Projection

Projected FY12-13 expenditures are projected to be about \$7,400 less than budget. The year-end transfer from the General Fund will be about \$6,000 less than budget.

Source of Funds

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

Budgeted Expenditures

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

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

Capital. N/A

CITY HALL REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| Beg. Cash Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| <i>T/F From:</i> | | | | | | | | |
| <i>GF Unrestr.</i> | \$939,291 | \$ 42,697 | \$ 39,652 | \$ 81,680 | \$ 75,607 | \$ 71,080 | \$ 73,367 | \$ 77,066 |
| <i>Water</i> | 7,426 | 5,220 | 4,956 | 8,335 | 7,664 | 8,885 | 9,171 | 9,633 |
| <i>Sewer</i> | 7,426 | 5,220 | 4,956 | 8,335 | 7,664 | 8,885 | 9,171 | 9,633 |
| TOTAL | \$954,143 | \$ 53,137 | \$ 49,564 | \$ 98,350 | \$ 90,935 | \$ 88,850 | \$ 91,709 | \$ 96,332 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 17,060 | \$ 18,834 | \$ 20,816 | \$ 42,800 | \$ 41,100 | \$ 47,700 | \$ 50,859 | \$ 54,262 |
| <i>Operations</i> | 59,189 | 34,303 | 28,748 | 40,550 | 35,535 | 41,150 | 40,850 | 42,070 |
| <i>Capital</i> | 877,894 | 0 | 0 | 15,000 | 14,300 | 0 | 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 | \$954,143 | \$ 53,137 | \$ 49,564 | \$ 98,350 | \$ 90,935 | \$ 88,850 | \$ 91,709 | \$ 96,332 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR CITY HALL

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST. ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| <u>Personnel Detail</u> | | | | | | | | |
| <i>Custodian</i> | 0.75 | 1.00 | | | | | | |
| <i>Regular Salaries</i> | | | \$ 17,417 | \$ 34,000 | \$ 38,000 | \$ 39,000 | \$ 41,243 | \$ 43,614 |
| <i>Overtime</i> | | | 80 | 100 | 50 | 100 | 106 | 112 |
| <i>Part-time Salaries</i> | | | 169 | 0 | 0 | 0 | 0 | 0 |
| <i>Unused Sick Time</i> | | | 205 | 600 | 150 | 600 | 635 | 671 |
| <i>Group Insurance</i> | | | 0 | 4,000 | 0 | 4,500 | 5,175 | 5,951 |
| <i>Retiree Health Insurance</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Health Savings Plan Contribution</i> | | | 287 | 800 | 0 | 0 | 0 | 0 |
| <i>Unemployment Insurance Tax</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Workers Comp. Insurance</i> | | | 2,242 | 2,500 | 2,400 | 2,700 | 2,855 | 3,019 |
| <i>Uniform Rental</i> | | | 416 | 800 | 500 | 800 | 846 | 895 |
| TOTAL FTE YEARS | 0.75 | 1.00 | | | | | | |
| TOTAL PERSONNEL | | | \$ 20,816 | \$ 42,800 | \$ 41,100 | \$ 47,700 | \$ 50,859 | \$ 54,262 |
| <u>Operations Detail</u> | | | | | | | | |
| <i>R/M Building (Cont.)</i> | | | \$ 1,892 | \$ 2,700 | \$ 3,625 | \$ 4,200 | \$ 2,750 | \$ 2,800 |
| <i>R/M Equipment (Cont.)</i> | | | 4,102 | 5,100 | 4,800 | 2,600 | 5,200 | 5,300 |
| <i>Communications</i> | | | 10,874 | 10,700 | 12,445 | 13,200 | 11,000 | 11,250 |
| <i>Recruitment</i> | | | 0 | 150 | 0 | 150 | 150 | 150 |
| <i>Electricity</i> | | | 3,757 | 6,000 | 3,604 | 5,000 | 5,500 | 6,050 |
| <i>Heating</i> | | | 1,309 | 2,000 | 1,400 | 2,000 | 2,200 | 2,420 |
| <i>Property Insurance</i> | | | 851 | 1,400 | 1,600 | 2,200 | 1,500 | 1,500 |
| <i>R/M - Buildings (Comm.)</i> | | | 3,155 | 4,800 | 3,718 | 5,100 | 4,800 | 4,800 |
| <i>R/M-Equipment (Comm.)</i> | | | 90 | 700 | 200 | 600 | 700 | 700 |
| <i>Operating Supplies</i> | | | 1,449 | 1,800 | 2,044 | 2,200 | 1,800 | 1,800 |
| <i>Misc. Equipment</i> | | | 63 | 1,000 | 500 | 1,000 | 1,000 | 1,000 |
| <i>Janitorial Supplies</i> | | | 982 | 2,500 | 1,000 | 1,500 | 2,500 | 2,500 |
| <i>Misc. Expenses</i> | | | 224 | 1,700 | 600 | 1,400 | 1,750 | 1,800 |
| TOTAL OPERATIONS | | | \$ 28,748 | \$ 40,550 | \$ 35,535 | \$ 41,150 | \$ 40,850 | \$ 42,070 |
| <u>Capital Detail</u> | | | | | | | | |
| <i>Purchase:</i> | | | | | | | | |
| <i>Bldg./Property</i> | | | \$ 0 | \$ 15,000 | \$ 14,300 | \$ 0 | \$ 0 | \$ 0 |
| <i>Equipment</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>System Engineering</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Landscaping</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 15,000 | \$ 14,300 | \$ 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 | | | \$ 49,564 | \$ 98,350 | \$ 90,935 | \$ 88,850 | \$ 91,709 | \$ 96,332 |

STREET ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Projected FY11-12 revenues are estimated to be slightly over budget. Expenditures are also expected to be under budget. Accordingly, the FY12-13 General Fund transfer to Streets will be about \$268,244 less than originally budgeted.

Source of Funds

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

Budgeted Expenditures

Total budgeted expenditures in the coming year are projected to increase by about \$242,500. The majority of the increase is in capital expenditures.

Personnel. Total staff time charged against the Street budget is down slightly in street crew (PT) from the prior year. Departmental personnel are further classified as follows:

| <u>FTE</u> | <u>Classification</u> | <u>Function</u> |
|------------|-----------------------|---|
| 1.5 | Admin/Clerical | Engineering, Gen. Supervision, Clerical |
| 7.55 | Street Crew (FT) | Maintenance |
| 1.25 | Street Crew (PT) | Maintenance |

Total wage and benefit costs are projected to decrease by 4.5% from the prior year budget due to staff changes.

Operations. A wide variety of expenses are incurred in the Street Department's operation and maintenance function. The major expense categories include: electricity (principally for street lighting), snow and ice control (principally road salt purchases), spray patch, and street repairs (asphalt, concrete, sand, stone, paint, etc.). The total operations budget is proposed to decrease slightly from the prior year budget estimate.

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

| | |
|-----------|--|
| \$ 50,000 | Sidewalk replacement program |
| 7,600 | W. Cruger/E. Guth Seal Coat |
| 50,000 | Curb and gutter replacement program |
| 350,000 | Hot mix asphalt resurfacing |
| 15,000 | Jefferson St. Bridge Sheet Pile Painting |
| 30,000 | Street lights – east end of Cruger |
| 5,500 | Trailer |
| 2,000 | Radio/phone equipment (3) |
| 13,000 | Furnace for Legion Rd. building |

Note – Sidewalk replacement program is newly created. City identifies areas in need and is addition to the existing sidewalk reimbursement program that is citizen requested. Street light program identifies areas that are in need based on set criteria.

Debt Service and Inter-Fund Transfers. Transfers required for debt service payments total about \$150,000. In addition, a transfer is planned to the Motor Equipment Replacement Fund for supplies, repairs and replacement of

vehicles and equipment assigned to the Street Department as well as fuel purchases. The MERF transfer is lower than normal due to the funding credit as a result of the backhoe/skid steer leasing program.

Special Opportunities, Challenges and/or Issues.

Facility Needs. With the facility improvements over the last couple of years, needs are currently being met.

Capital Funding. The city has taken several meaningful steps in recent years to enhance financing for its local street network. The city continues to utilize a less expensive street maintenance option (seal coat) to extend the life of existing asphalt streets. Supplemental General Fund monies have been appropriated for capital improvements in the FY13-14 street budget and it is anticipated that such additional funding will be available in future years as well, provided improvement in the local economy is sustained.

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

Streets: Upgrades/Reconstruction/New Roadways. Like all growing cities, Washington faces the task of constructing new streets required to improve the city's roadway network and the reconstruction and/or widening of existing streets that are inadequate to meet current and future needs.

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

Storm Sewers. Much of the city's storm sewer network is suffering from age, deterioration and insufficient capacity. Given current resources, the city is only able to address those problems that have reached a critical condition. Furthermore, repairs are frequently limited to spot patches even though more comprehensive solutions are warranted. Funding for the Briarcliff/Colonial Court, Rolling Meadows storm sewer and N. Main Street drainage improvements is provided in the Storm Water Management Fund.

Sidewalks. The city has implemented two sidewalk replacement programs in which \$50,000 is budgeted for the new program where the city identifies areas in need and is in addition to the \$30,000 sidewalk reimbursement program that is citizen requested.

**STREETS
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | |
| <i>Tax:</i> | | | | | | | |
| <i>Street</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Property Repl.</i> | 5,916 | 7,298 | 6,680 | 7,500 | 7,000 | 7,500 | 7,500 |
| <i>Fee:</i> | | | | | | | |
| <i>Sidewalk Reim.</i> | 468 | 2,352 | 324 | 500 | 5,000 | 1,000 | 1,000 |
| <i>Curb & Gutter Rest.</i> | 4,825 | 3,450 | 7,050 | 4,000 | 4,000 | 4,000 | 4,000 |
| <i>Bridge Reimb (Taz. Co.)</i> | 167,635 | 36,431 | 0 | 0 | 0 | 0 | 0 |
| <i>Road and Bridge</i> | 152,428 | 159,485 | 169,764 | 170,000 | 175,778 | 180,000 | 185,000 |
| <i>Grant Proceeds</i> | 168,113 | 57,273 | 0 | 0 | 0 | 250,000 | 0 |
| <i>Recycling Grant</i> | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 | 15,780 |
| <i>Miscellaneous</i> | 10,515 | 3,204 | 5,122 | 5,000 | 4,000 | 4,000 | 4,000 |
| TOTAL COLLECTIONS | 525,680 | 285,273 | 204,720 | 202,780 | 211,558 | 462,280 | 217,280 |
| <i>T/F From:</i> | | | | | | | |
| <i>GF Unrestricted</i> | 1,944,180 | 1,238,842 | 1,382,792 | 1,786,083 | 1,515,658 | 1,921,399 | 1,924,143 |
| <i>Water Fund</i> | 10,094 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Sewer Fund</i> | 10,094 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>GF Telecom Fund</i> | 198,211 | 16,557 | 8,529 | 142,000 | 141,456 | 0 | 0 |
| <i>S. Wood SA</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BUDG. FUNDS | \$ 2,688,259 | \$ 1,540,672 | \$ 1,596,041 | \$ 2,130,863 | \$ 1,868,672 | \$ 2,383,679 | \$ 2,141,423 |
| EXPENDITURES: | | | | | | | |
| <i>Personnel</i> | \$ 645,773 | \$ 669,825 | \$ 749,414 | \$ 832,900 | \$ 742,900 | \$ 805,900 | \$ 855,229 |
| <i>Operations</i> | 344,006 | 333,441 | 313,021 | 418,450 | 345,074 | 438,840 | 443,050 |
| <i>Capital</i> | 1,311,441 | 122,419 | 77,734 | 319,500 | 202,367 | 773,100 | 450,000 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Inter T/F</i> | 404,793 | 405,521 | 454,101 | 566,233 | 582,451 | 371,259 | 399,864 |
| TOTAL | \$ 2,706,013 | \$ 1,531,206 | \$ 1,594,270 | \$ 2,137,083 | \$ 1,872,792 | \$ 2,389,099 | \$ 2,148,143 |
| Revenue Over (Under) | | | | | | | |
| Expenditures | \$ (17,754) | \$ 9,466 | \$ 1,771 | \$ (6,220) | \$ (4,120) | \$ (5,420) | \$ (6,720) |

SUPPORTING DETAIL FOR STREETS

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| City Engineer | 0.50 | 0.50 | | | | | | |
| Pub. Services Manager | 0.60 | 0.60 | | | | | | |
| Street Supervisor | 0.85 | 0.85 | | | | | | |
| Water/Sewer Distr. Supv. | 0.10 | 0.10 | | | | | | |
| Pub. Works Inspector | 0.30 | 0.30 | | | | | | |
| Street Foreman | 1.00 | 1.00 | | | | | | |
| Laborers | 5.30 | 5.30 | | | | | | |
| Customer Serv. Spec. Supv. | 0.20 | 0.20 | | | | | | |
| Customer Serv. Specialist | 0.20 | 0.20 | | | | | | |
| Regular Salaries | | | \$ 440,508 | \$ 480,000 | \$ 450,000 | 440,000 | \$ 465,300 | \$ 492,055 |
| Alloc. to Recycling Grant | | | 9,945 | (10,500) | (9,800) | (10,200) | (10,787) | (11,407) |
| P-T Admin. Asst. | 0.00 | 0.00 | | | | | | |
| PW Seasonal | 0.25 | 0.25 | | | | | | |
| Grounds Mtnc. | 1.30 | 1.00 | | | | | | |
| Part-Time Wages | | | 24,814 | 35,000 | 27,000 | 47,000 | 39,128 | 41,377 |
| Overtime | | | 8,649 | 25,000 | 11,000 | 20,000 | 21,150 | 22,366 |
| Standby | | | 2,758 | 2,900 | 3,500 | 2,500 | 2,644 | 2,796 |
| Unused Sick Time | | | 3,088 | 7,400 | 3,200 | 7,000 | 7,403 | 7,828 |
| Group Insurance | | | 129,941 | 159,000 | 130,000 | 160,000 | 184,000 | 211,600 |
| Retiree Health Insurance | | | 28,251 | 29,000 | 29,000 | 38,000 | 38,950 | 39,924 |
| Health Savings Plan Contribution | | | 3,272 | 5,600 | 4,000 | 5,300 | 5,605 | 5,927 |
| Workers Comp. Insurance | | | 89,566 | 90,000 | 84,000 | 85,000 | 89,888 | 95,056 |
| Uniform Rental | | | 4,404 | 4,500 | 5,400 | 5,500 | 5,816 | 6,151 |
| Unemployment Insurance Tax | | | 4,218 | 5,000 | 5,600 | 5,800 | 6,134 | 6,486 |
| TOTAL FTE YEARS | 10.60 | 10.30 | | | | | | |
| TOTAL PERSONNEL | | | \$ 749,414 | \$ 832,900 | \$ 742,900 | \$ 805,900 | \$ 855,229 | \$ 920,159 |
| Operations Detail | | | | | | | | |
| R/M Building - Cont. | | | \$ 2,635 | \$ 2,000 | \$ 3,500 | \$ 7,000 | \$ 3,000 | \$ 3,000 |
| R/M Equipment - Cont. | | | 2,816 | 2,100 | 1,500 | 2,000 | 2,100 | 2,100 |
| R/M Sidewalk Repl. - Cont. | | | 21,971 | 31,000 | 25,225 | 30,000 | 32,500 | 35,000 |
| R/M Streetscaping - Cont. | | | 5,432 | 17,200 | 16,124 | 19,500 | 20,000 | 22,000 |
| R/M Street Misc. - Cont. | | | 66,733 | 80,000 | 43,162 | 100,000 | 100,000 | 100,000 |
| Engineering Fees | | | 1,643 | 10,000 | 3,400 | 10,500 | 12,500 | 12,500 |
| Legal Fees | | | 2,602 | 7,000 | 0 | 6,000 | 5,000 | 5,000 |
| Drug/Alcohol Testing | | | 193 | 500 | 350 | 500 | 500 | 500 |
| Data Processing Support | | | 2,181 | 1,500 | 1,000 | 1,500 | 1,500 | 1,500 |
| Professional Fees | | | 256 | 2,000 | 1,800 | 2,500 | 2,500 | 2,500 |
| Communications | | | 8,558 | 8,700 | 8,532 | 9,600 | 10,000 | 10,500 |
| Printing/Advertising | | | 482 | 750 | 1,750 | 750 | 750 | 750 |
| Membership Dues | | | 459 | 600 | 600 | 600 | 600 | 600 |
| Training | | | 395 | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| Ref. Materials/Manuals | | | 360 | 400 | 300 | 400 | 400 | 400 |
| Software | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Electricity | | | 61,550 | 70,000 | 40,000 | 60,000 | 65,000 | 70,000 |
| Heating | | | 7,711 | 9,000 | 8,000 | 9,000 | 9,000 | 9,000 |
| Property Insurance | | | 4,113 | 4,300 | 4,600 | 5,600 | 5,800 | 6,000 |
| Lease/Rent Expense | | | 1,682 | 2,000 | 2,056 | 2,540 | 2,800 | 3,000 |
| R/M Buildings - Comm. | | | 1,050 | 2,000 | 1,000 | 1,500 | 2,000 | 2,000 |
| R/M Equipment - Comm. | | | 1,747 | 2,500 | 2,300 | 2,500 | 2,500 | 2,500 |
| R/M Asphalt - Comm. | | | 24,387 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| R/M Pavement Marking - Comm. | | | 7,558 | 10,300 | 8,000 | 9,500 | 10,500 | 10,500 |
| R/M Snow/Ice Control - Comm. | | | 14,731 | 25,000 | 20,000 | 25,000 | 25,000 | 25,000 |
| R/M Sand/Gravel - Comm. | | | 3,568 | 7,000 | 7,000 | 10,800 | 1,000 | 10,000 |
| R/M Concrete & Flowable - Comm. | | | 13,925 | 18,000 | 23,500 | 21,000 | 22,000 | 23,000 |
| R/M Street Misc. - Comm. | | | 14,720 | 32,600 | 33,000 | 29,750 | 33,000 | 33,000 |
| Office Supplies | | | 335 | 500 | 700 | 600 | 600 | 600 |
| Operating Supplies | | | 7,349 | 8,500 | 7,500 | 8,500 | 8,500 | 8,500 |
| Health & Safety Equipment | | | 1,704 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Misc. Equipment | | | 7,964 | 5,500 | 5,000 | 5,500 | 5,500 | 5,500 |
| Recycling Grant Expenses | | | 14,009 | 22,000 | 19,900 | 21,200 | 22,500 | 24,000 |
| Misc. Expenses | | | 8,202 | 5,000 | 24,275 | 4,000 | 5,000 | 5,000 |
| TOTAL OPERATIONS | | | \$ 313,021 | \$ 418,450 | \$ 345,074 | \$ 438,840 | \$ 443,050 | \$ 464,950 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 2,677 | \$ 4,500 | \$ 7,994 | \$ 7,500 | \$ 5,000 | \$ 5,000 |
| Bld./Property | | | 0 | 13,000 | 0 | 13,000 | 0 | 0 |
| System Construction | | | 63,323 | 300,000 | 187,480 | 437,600 | 445,000 | 655,000 |
| System Engineering | | | 11,734 | 2,000 | 6,214 | 285,000 | 0 | 0 |
| System Legal | | | 0 | 0 | 679 | 0 | 0 | 0 |
| Traffic Signals | | | 0 | 0 | 0 | 30,000 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 77,734 | \$ 319,500 | \$ 202,367 | \$ 773,100 | \$ 450,000 | \$ 660,000 |
| 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. Cummings DS Fund | | | \$ 78,477 | \$ 75,635 | \$ 75,635 | \$ 72,792 | \$ 69,950 | \$ 67,108 |
| Cruger Rd. DS Fund | | | 80,374 | 78,598 | 78,598 | 77,293 | 75,914 | 74,460 |
| Dallas Road Imp. Cap. Proj. | | | 2,250 | 0 | 0 | 0 | 0 | 0 |
| MFT | | | 0 | 0 | 15,760 | 0 | 0 | 0 |
| MERF | | | 290,000 | 412,000 | 412,000 | 214,500 | 254,000 | 270,000 |
| Mallard Crossing SSA | | | 3,000 | 0 | 458 | 6,674 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 454,101 | \$ 566,233 | \$ 582,451 | \$ 371,259 | \$ 399,864 | \$ 411,568 |
| TOTAL EXPENDITURES | | | \$ 1,594,270 | \$ 2,137,083 | \$ 1,872,792 | \$ 2,389,099 | \$ 2,148,143 | \$ 2,456,677 |

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 (FY12-13) Projection

Projected FY12-13 Police Department collections are slightly under budget. Expenses are estimated to be \$120,000 under budget. The General Fund transfer will be reduced by an estimated \$104,000. The savings were in personnel costs primarily.

Source of Funds

The Police Department budget receives direct income from property taxes for pension purposes, special events and training reimbursements, grants, and payments from WCHS to defray School Resource Officer expenses. These direct payments cover about eleven percent (11.0%) of budgeted departmental expenses. Monies for the remainder come from the General Corporate Fund.

Budgeted Expenditures

Personnel. Proposed staffing for the coming year is essentially unchanged. Total personnel costs are projected to increase by \$290,000 over the prior year's estimated actual budget. This is due to unfilled sworn positions. Police Pension Fund expenses are estimated to increase.

Operations. Major operations expense categories include legal fees, training (for both new recruits and in-service training), police commission expenses incurred in recruiting and testing for new hires and promotions, electricity for the police station and fire arms training (munitions and range supplies).

Capital.

Funding is proposed for two (2) moving radars.
(See Police Department Special Projects Fund for other police capital projects.)

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

Special Opportunities, Challenges and/or Issues.

Staffing. The desire is to reach the twenty one (21) sworn positions that are allowed for the police department. Two (2) new officers will be hired to fill current vacancies and one (1) officer is off for medical reasons. Even with the growth the community has seen over the past ten (10) years Calls of Service remain relatively unchanged.

Training. Training demands continue to grow in law enforcement. These demands include basic recruit training, mandated annual training, Part-Time Police training, bi-monthly firearms training, use of force and legal updates. Officers are encouraged to attend training that increases personal growth and brings policing value to the community.

Supervision. The department's supervisory staff is charged with the responsibility of motivating, leading and supervising their respective patrol and investigative teams to assure quality, professional policing practices.

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

POLICE
REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|------------------------------|------------------------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| Property | \$ 172,764 | \$ 258,991 | \$ 256,035 | \$ 256,310 | \$ 238,975 | \$ 264,000 | \$ 283,000 | \$ 304,000 |
| Property Repl. | 7,953 | 10,493 | 10,404 | 11,000 | 10,500 | 11,000 | 11,000 | 11,000 |
| Special Events | 14,586 | 10,183 | 16,668 | 10,000 | 12,000 | 10,000 | 10,000 | 10,000 |
| Misc. Income | 1,934 | 8,664 | 4,995 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Sale of Equipment | 1,083 | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 |
| Grant Proceeds | 2,889 | 5,429 | 3,268 | 5,000 | 1,320 | 1,500 | 1,500 | 1,500 |
| Training Reimbur. | 0 | 4,808 | 11,583 | 22,000 | 25,000 | 25,000 | 15,000 | 15,000 |
| Reimb. from WCHS | 49,610 | 54,960 | 60,236 | 65,685 | 65,685 | 67,666 | 69,696 | 71,787 |
| TOTAL COLLECTIONS | \$ 250,819 | \$ 353,528 | \$ 363,189 | \$ 373,995 | \$ 355,480 | \$ 381,166 | \$ 392,196 | \$ 415,287 |
| <i>T/F From:</i> | | | | | | | | |
| GF Unrestr. | 2,480,893 | 2,663,887 | 2,783,793 | 2,938,945 | 2,834,901 | 3,130,791 | 3,368,522 | 3,610,999 |
| AED Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 2,731,712 | \$ 3,017,415 | \$ 3,146,982 | \$ 3,312,940 | \$ 3,190,381 | \$ 3,511,957 | \$ 3,760,718 | \$ 4,026,285 |
| EXPENDITURES: | | | | | | | | |
| Personnel | 2,249,730 | 2,480,702 | 2,537,198 | 2,816,310 | 2,675,606 | 2,973,000 | 3,190,618 | 3,428,535 |
| Operations | 234,353 | 294,412 | 321,476 | 268,500 | 286,645 | 293,257 | 300,100 | 310,750 |
| Capital | 8,776 | 11,301 | 104,308 | 20,130 | 20,130 | 4,200 | 20,000 | 20,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 238,853 | 231,000 | 184,000 | 208,000 | 208,000 | 241,500 | 250,000 | 267,000 |
| TOTAL | \$ 2,731,712 | \$ 3,017,415 | \$ 3,146,982 | \$ 3,312,940 | \$ 3,190,381 | \$ 3,511,957 | \$ 3,760,718 | \$ 4,026,285 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR POLICE

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| Police Chief | 1.00 | 1.00 | | | | | | |
| Deputy Police Chief | 1.00 | 1.00 | | | | | | |
| Commanders | 4.00 | 4.00 | | | | | | |
| Patrol Officers | 15.00 | 15.00 | | | | | | |
| Police Services Admin. Officer | 1.00 | 1.00 | | | | | | |
| Dispatchers | 6.00 | 6.00 | | | | | | |
| Custodian | 0.00 | 0.00 | | | | | | |
| Regular Salaries | | | \$ 1,402,329 | \$ 1,540,000 | \$ 1,450,000 | \$ 1,575,000 | \$ 1,665,563 | \$ 1,761,332 |
| P-T Records Clerk | 0.75 | 0.75 | | | | | | |
| P-T Dispatchers | 1.35 | 1.35 | | | | | | |
| P-T Salaries | | | 59,343 | 73,000 | 87,000 | 80,000 | 84,600 | 89,465 |
| P-T Officers | 1.85 | 1.85 | 37,800 | 50,000 | 44,000 | 60,000 | 63,450 | 67,098 |
| Overtime-Officers | | | 164,007 | 170,000 | 185,000 | 190,000 | 200,925 | 212,478 |
| Overtime allocated to Grants | | | 0 | 5,000 | 0 | 0 | 0 | 0 |
| Overtime-Dispatchers | | | 35,282 | 45,000 | 30,000 | 32,000 | 33,840 | 35,786 |
| Unused Sick Time | | | 5,301 | 24,000 | 6,200 | 25,000 | 26,438 | 27,958 |
| Group Insurance | | | 389,408 | 445,000 | 432,000 | 501,000 | 576,150 | 662,573 |
| Retiree Health Insurance | | | 65,686 | 66,000 | 66,000 | 88,000 | 90,200 | 92,455 |
| Health Savings Plan Contribution | | | 15,310 | 24,000 | 15,931 | 24,500 | 25,909 | 27,399 |
| Workers Comp. Insurance | | | 55,228 | 59,000 | 63,000 | 74,000 | 78,255 | 82,755 |
| Clothing Allowance | | | 26,660 | 32,000 | 30,000 | 31,000 | 32,783 | 34,667 |
| Unemployment Insurance Tax | | | 14,405 | 16,000 | 17,000 | 17,500 | 18,506 | 19,570 |
| Police Pension Expense | | | 266,439 | 267,310 | 249,475 | 275,000 | 294,000 | 315,000 |
| TOTAL FTE YEARS | 31.95 | 31.95 | | | | | | |
| TOTAL PERSONNEL | | | \$ 2,537,198 | \$ 2,816,310 | \$ 2,675,606 | \$ 2,973,000 | \$ 3,190,618 | \$ 3,428,535 |
| Operations Detail | | | | | | | | |
| R/M Building-Cont. | | | \$ 790 | \$ 16,000 | \$ 14,063 | \$ 16,650 | \$ 18,000 | \$ 19,500 |
| R/M Equipment-Cont. | | | 17,701 | 14,000 | 14,000 | 15,300 | 16,000 | 17,000 |
| Legal Fees | | | 98,221 | 50,000 | 65,000 | 50,000 | 55,000 | 57,500 |
| Data Processing Support | | | 15,610 | 10,000 | 10,000 | 11,000 | 10,000 | 10,000 |
| Professional Fees | | | 25,574 | 1,000 | 100 | 1,000 | 1,250 | 1,500 |
| Postage Expense | | | 1,075 | 2,200 | 1,600 | 2,200 | 2,300 | 2,400 |
| Communications | | | 15,426 | 14,000 | 12,500 | 15,000 | 16,500 | 17,000 |
| Publishing Fees | | | 239 | 800 | 150 | 800 | 800 | 800 |
| Printing Fees | | | 2,544 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Recruitment | | | 64 | 1,000 | 1,400 | 1,000 | 1,250 | 1,500 |
| Membership Dues | | | 7,709 | 6,000 | 6,000 | 7,257 | 7,500 | 8,000 |
| Training | | | 12,855 | 50,000 | 50,000 | 55,000 | 57,500 | 58,500 |
| Subscriptions | | | 748 | 450 | 950 | 1,000 | 1,100 | 1,150 |
| Reference Materials/Manuals | | | 320 | 350 | 350 | 350 | 350 | 350 |
| Software | | | 388 | 0 | 0 | 0 | 0 | 0 |
| Property Insurance | | | 2,444 | 3,400 | 3,700 | 4,800 | 5,000 | 5,250 |
| Electricity | | | 13,384 | 13,000 | 13,000 | 13,500 | 14,000 | 15,000 |
| Heating | | | 1,130 | 4,000 | 4,000 | 4,500 | 4,750 | 5,000 |
| Lease/Rent Expense | | | 6,358 | 8,000 | 8,000 | 8,000 | 8,250 | 8,500 |
| R/M Buildings-Comm. | | | 2,766 | 2,000 | 400 | 2,000 | 2,250 | 2,500 |
| R/M Equipment-Comm. | | | 5,410 | 5,300 | 5,716 | 5,700 | 5,300 | 5,300 |
| Office Supplies | | | 5,961 | 5,000 | 5,416 | 5,500 | 5,000 | 5,000 |
| Operating Supplies | | | 1,710 | 3,000 | 3,000 | 3,300 | 3,000 | 3,000 |
| Misc. Equipment | | | 22,981 | 11,000 | 11,000 | 16,000 | 17,000 | 18,000 |
| Janitorial Supplies | | | 849 | 3,500 | 3,800 | 3,900 | 3,500 | 3,500 |
| Misc. Expenses | | | 4,461 | 8,000 | 8,000 | 9,000 | 8,000 | 8,000 |
| Firearms Training | | | 8,190 | 12,000 | 12,000 | 16,000 | 12,000 | 12,000 |
| Police Commission Expense | | | 46,519 | 20,000 | 28,000 | 20,000 | 20,000 | 20,000 |
| Misc. Grant Disbursement | | | 50 | 500 | 500 | 500 | 500 | 500 |
| TOTAL OPERATIONS | | | \$ 321,476 | \$ 268,500 | \$ 286,645 | \$ 293,257 | \$ 300,100 | \$ 310,750 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 17,744 | \$ 20,130 | \$ 20,130 | \$ 4,200 | \$ 20,000 | \$ 20,000 |
| Bldg./Property | | | 86,564 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 104,308 | 20,130 | 20,130 | 4,200 | 20,000 | 20,000 |
| 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 | | | 184,000 | 208,000 | 208,000 | 241,500 | 250,000 | 267,000 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 184,000 | \$ 208,000 | \$ 208,000 | \$ 241,500 | \$ 250,000 | \$ 267,000 |
| TOTAL EXPENDITURES | | | \$ 3,146,982 | \$ 3,312,940 | \$ 3,190,381 | \$ 3,511,957 | \$ 3,760,718 | \$ 4,026,285 |

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 (FY13-14) Projection

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

Source of Funds

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

Budgeted Expenditures

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

Operations. Various operating expenses are incurred in the conduct of tourism and economic development activities. The majority of these expenses are related to contractual obligations with the Washington Area Chamber of Commerce (\$25,400) and the Peoria Area Convention and Visitors Bureau (\$13,000), donations to the March Madness Experience (\$5,000) and the Tournament of Champions (\$2,500), membership dues paid to the Economic Development Council for Central Illinois (\$2,500) and funds budgeted for the Washington EDC (\$7,500). Training line item will increase to (\$2,800). P&D Director shall pursue Economic Development certification.

Special Opportunities, Challenges and/or Issues.

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

TOURISM & ECONOMIC DEVELOPMENT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Tax: | | | | | | | | |
| Hotel/Motel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| T/F From: | | | | | | | | |
| GF Unrestricted | 59,019 | 71,033 | 72,789 | 90,300 | 79,505 | 93,475 | 96,988 | 100,488 |
| TOTAL | \$ 59,019 | \$ 71,033 | \$ 72,789 | \$ 90,300 | \$ 79,505 | \$ 93,475 | \$ 96,988 | \$ 100,488 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 19,156 | \$ 22,643 | \$ 26,453 | \$ 28,250 | \$ 28,250 | \$ 30,200 | \$ 32,188 | \$ 34,388 |
| Operations | 39,863 | 48,390 | 46,336 | 62,050 | 51,255 | 63,275 | 64,800 | 66,100 |
| 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 | \$ 59,019 | \$ 71,033 | \$ 72,789 | \$ 90,300 | \$ 79,505 | \$ 93,475 | \$ 96,988 | \$ 100,488 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

| | FTE YEARS | FTE YEARS | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
|--|------------------|------------------|---------------|---------------|------------------|---------------|--------------|--------------|
| | 12-13 | 13-14 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| <u>Personnel Detail</u> | | | | | | | | |
| <i>P&D Director</i> | 0.35 | 0.35 | | | | | | |
| <i>Regular Salaries</i> | | | \$ 23,279 | \$ 24,500 | \$ 24,500 | \$ 26,000 | \$ 27,495 | \$ 29,076 |
| <i>Unused Sick Time</i> | | | 345 | 400 | 400 | 400 | \$ 423 | \$ 447 |
| <i>Group Insurance</i> | | | 2,467 | 2,900 | 2,900 | 3,300 | 3,795 | 4,364 |
| <i>Retiree Health Insurance</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Health Savings Plan Contribution</i> | | | 362 | 450 | 450 | 500 | 475 | 500 |
| <i>Unemployment Insurance Tax</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.35 | 0.35 | | | | | | |
| TOTAL PERSONNEL | | | \$ 26,453 | \$ 28,250 | \$ 28,250 | \$ 30,200 | \$ 32,188 | \$ 34,388 |
| <u>Operations Detail</u> | | | | | | | | |
| <i>Contractual Services</i> | | | \$ 38,836 | \$ 38,400 | \$ 39,400 | \$ 38,400 | \$ 39,000 | \$ 39,500 |
| <i>Legal Fees</i> | | | 0 | 0 | 2,000 | 2,000 | 2,100 | 2,200 |
| <i>Communications</i> | | | 0 | 100 | 0 | 0 | 100 | 100 |
| <i>Membership Dues</i> | | | 2,500 | 2,950 | 695 | 3,275 | 3,300 | 3,400 |
| <i>Training</i> | | | 0 | 900 | 1,260 | 2,800 | 3,000 | 3,200 |
| <i>Subscriptions</i> | | | 0 | 100 | 400 | 400 | 400 | 400 |
| <i>Misc. Equipment</i> | | | 0 | 100 | 0 | 100 | 100 | 100 |
| <i>Tourism Expenses</i> | | | 5,000 | 6,700 | 7,500 | 7,700 | 7,900 | 8,100 |
| <i>Econ. Development Expenses</i> | | | \$ 0 | \$ 12,800 | \$ 0 | \$ 8,600 | \$ 8,900 | \$ 9,100 |
| TOTAL OPERATIONS | | | \$ 46,336 | \$ 62,050 | \$ 51,255 | \$ 63,275 | \$ 64,800 | \$ 66,100 |
| <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 | | | \$ 72,789 | \$ 90,300 | \$ 79,505 | \$ 93,475 | \$ 96,988 | \$ 100,488 |

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 (FY12-13) Projection

Total FY12-13 expenses and the resulting General Fund transfer are projected to be substantially under budget.

Source of Funds

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

Budgeted Expenditures

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

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

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

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|------------------------------|------------------------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Misc. Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Grant Proceeds | 0 | 0 | 0 | 0 | 0 | 6,000 | 54,000 | 0 |
| T/F From: | | | | | | | | |
| GF Unrestricted | 230,134 | 203,718 | 200,418 | 287,190 | 199,208 | 325,000 | 327,857 | 329,229 |
| TOTAL | \$ 230,134 | \$ 203,718 | \$ 200,418 | \$ 287,190 | \$ 199,208 | \$ 331,000 | \$ 381,857 | \$ 329,229 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 137,441 | \$ 139,492 | \$ 138,807 | \$ 169,900 | \$ 154,600 | \$ 180,700 | \$ 193,357 | \$ 207,129 |
| Operations | 73,528 | 64,226 | 58,878 | 113,890 | 42,708 | 139,800 | 117,400 | 118,400 |
| Capital | 1,165 | 0 | 2,733 | 1,500 | 0 | 9,000 | 69,500 | 2,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 18,000 | 0 | 0 | 1,900 | 1,900 | 1,500 | 1,600 | 1,700 |
| TOTAL | \$ 230,134 | \$ 203,718 | \$ 200,418 | \$ 287,190 | \$ 199,208 | \$ 331,000 | \$ 381,857 | \$ 329,229 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| P&D Director | 0.55 | 0.55 | | | | | | |
| Bldg. & Zoning Supv. | 1.00 | 1.00 | | | | | | |
| Regular Salaries | | | \$ 89,110 | \$ 98,000 | \$ 97,500 | \$ 103,000 | \$ 108,923 | \$ 115,186 |
| P-T Inspectors | 0.60 | 0.60 | | | | | | |
| P-T Admin. Asst. | 0.00 | 0.00 | | | | | | |
| P.W./Planning Tech. | 0.00 | 0.00 | | | | | | |
| Part-Time Wages | | | 15,472 | 33,000 | 20,000 | 34,000 | 35,955 | 38,022 |
| Overtime | | | 263 | 300 | 450 | 500 | 529 | 559 |
| Unused Sick Time | | | 1,651 | 1,500 | 1,400 | 1,600 | 1,692 | 1,789 |
| Group Insurance | | | 21,535 | 25,500 | 24,000 | 28,000 | 32,200 | 37,030 |
| Retiree Health Insurance | | | 4,158 | 4,200 | 4,200 | 5,600 | 5,600 | 5,600 |
| Health Savings Plan Contribution | | | 569 | 800 | 750 | 800 | 846 | 895 |
| Workers Comp. Insurance | | | 4,606 | 5,200 | 4,800 | 5,400 | 5,711 | 6,039 |
| Payroll Taxes | | | 1,202 | 1,400 | 1,500 | 1,600 | 1,692 | 1,789 |
| Uniform Allowance | | | 241 | 0 | 0 | 200 | 210 | 220 |
| TOTAL FTE YEARS | 2.15 | 2.15 | | | | | | |
| TOTAL PERSONNEL | | | \$ 138,807 | \$ 169,900 | \$ 154,600 | \$ 180,700 | \$ 193,357 | \$ 207,129 |
| Operations Detail | | | | | | | | |
| Mileage | | | \$ 471 | \$ 900 | \$ 450 | \$ 900 | \$ 900 | \$ 900 |
| Engineering Fees | | | 0 | 2,500 | 0 | 2,500 | 2,500 | 2,500 |
| Legal Fees | | | 12,247 | 22,000 | 21,000 | 24,000 | 25,000 | 26,000 |
| Consultation/Contractual | | | 27,710 | 61,800 | 0 | 85,800 | 62,000 | 62,000 |
| Postage Expenses | | | 781 | 1,200 | 1,050 | 1,200 | 1,200 | 1,200 |
| Communications | | | 675 | 1,700 | 550 | 1,200 | 1,700 | 1,700 |
| Publishing Fees | | | 1,356 | 1,800 | 1,200 | 1,800 | 1,800 | 1,800 |
| Printing Fees | | | 0 | 300 | 0 | 450 | 300 | 300 |
| Recruitment | | | 0 | 200 | 0 | 200 | 200 | 200 |
| Membership Dues | | | 5,945 | 6,475 | 4,718 | 6,475 | 6,500 | 6,500 |
| Training | | | 3,015 | 4,440 | 2,916 | 3,000 | 4,500 | 4,500 |
| Subscriptions | | | 979 | 1,225 | 1,094 | 1,225 | 1,300 | 1,300 |
| Reference Materials | | | 152 | 1,650 | 1,630 | 1,650 | 1,700 | 1,700 |
| Software | | | 3,900 | 4,600 | 4,400 | 4,600 | 4,600 | 4,600 |
| Office Supplies | | | 1,320 | 1,400 | 1,000 | 1,400 | 1,500 | 1,500 |
| Misc. Equipment | | | 151 | 700 | 200 | 400 | 700 | 700 |
| Miscellaneous Expense | | | 176 | 1,000 | 2,500 | 3,000 | 1,000 | 1,000 |
| TOTAL OPERATIONS | | | \$ 58,878 | \$ 113,890 | \$ 42,708 | \$ 139,800 | \$ 117,400 | \$ 118,400 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 2,733 | \$ 1,500 | \$ 0 | \$ 1,500 | \$ 2,000 | \$ 2,000 |
| Purchase - System | | | 0 | 0 | 0 | 0 | 60,000 | 0 |
| Purchase - System Eng. | | | 0 | 0 | 0 | 7,500 | 7,500 | 0 |
| TOTAL CAPITAL | | | \$ 2,733 | \$ 1,500 | \$ 0 | \$ 9,000 | \$ 69,500 | \$ 2,000 |
| 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 | \$ 1,900 | \$ 1,900 | \$ 1,500 | \$ 1,600 | \$ 1,700 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 1,900 | \$ 1,900 | \$ 1,500 | \$ 1,600 | \$ 1,700 |
| TOTAL EXPENDITURES | | | \$ 200,418 | \$ 287,190 | \$ 199,208 | \$ 331,000 | \$ 381,857 | \$ 329,229 |

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 (FY12-13) Projection

FY12-13 projected collections are consistent with the budget. Expenditures are slightly less than budget and the corresponding General Fund transfer will be reduced accordingly.

Source of Funds

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

Budgeted Expenditures

Operations. A 3% increase is budgeted for contractual obligations with both the Washington Volunteer Fire Department and the Northern Tazewell Fire Department. Supplemental funding has also been provided for building maintenance and repair purposes (roof repair in FY13-14) and (concrete repairs in the following two (2) fiscal years).

Special Opportunities, Challenges and/or Issues

Fire service vehicles are large expenditures that historically last several years. WVFD has managed costs efficiently while providing the fire services the community needs. In FY13-14 the City and WVFD will explore the needs and funding required to maintain high quality services to the community.

**FIRE AND RESCUE
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| <i>Property</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>For. Fire</i> | 14,710 | 14,079 | 14,768 | 15,000 | 17,124 | 18,000 | 19,000 | 20,000 |
| <i>Misc.</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | \$ 14,710 | \$ 14,079 | \$ 14,768 | \$ 15,000 | \$ 17,124 | \$ 18,000 | \$ 19,000 | \$ 20,000 |
| <i>T/F From:</i> | | | | | | | | |
| <i>GF Unrestricted</i> | 548,139 | 563,443 | 582,789 | 652,892 | 626,215 | 639,200 | 694,050 | 711,550 |
| TOTAL BUDG. FUNDS | \$ 562,849 | \$ 577,522 | \$ 597,557 | \$ 667,892 | \$ 643,339 | \$ 657,200 | \$ 713,050 | \$ 731,550 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 562,849 | 577,522 | 597,557 | 667,892 | 643,339 | 657,200 | 643,050 | 661,550 |
| <i>Capital</i> | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 | 70,000 |
| <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 | \$ 562,849 | \$ 577,522 | \$ 597,557 | \$ 667,892 | \$ 643,339 | \$ 657,200 | \$ 713,050 | \$ 731,550 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR FIRE & RESCUE

| | FTE YEARS | FTE YEARS | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
|-----------------------------------|------------------|------------------|---------------|---------------|------------------|---------------|--------------|--------------|
| | 12-13 | 13-14 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| 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. | | | \$ 3,364 | \$ 58,000 | \$ 35,000 | \$ 28,100 | \$ 15,000 | \$ 15,000 |
| R/M Equipment - Cont. | | | 271 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Legal Fees | | | 2,100 | 1,000 | 1,200 | 1,500 | 1,000 | 1,000 |
| Property Insurance | | | 1,269 | 1,600 | 1,800 | 2,400 | 1,800 | 2,000 |
| WVFD & RS Payments | | | 471,400 | 485,600 | 485,600 | 500,200 | 500,000 | 515,000 |
| Equipment Funding | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Chief Funding | | | 96,410 | 99,302 | 99,302 | 102,300 | 102,300 | 105,000 |
| Northern Tazewell Pmts. | | | 18,485 | 19,040 | 19,040 | 19,700 | 19,600 | 20,200 |
| R/M Building - Comm. | | | 1,892 | 1,000 | 350 | 1,000 | 1,000 | 1,000 |
| R/M Equipment - Comm. | | | 0 | 350 | 897 | 500 | 350 | 350 |
| Misc. Expenses | | | 2,366 | 1,000 | 150 | 500 | 1,000 | 1,000 |
| TOTAL OPERATIONS | | | \$ 597,557 | \$ 667,892 | \$ 643,339 | \$ 657,200 | \$ 643,050 | \$ 661,550 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 70,000 | \$ 70,000 |
| 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 | \$ 70,000 | \$ 70,000 |
| Debt Service Detail | | | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 597,557 | \$ 667,892 | \$ 643,339 | \$ 657,200 | \$ 713,050 | \$ 731,550 |

TELECOMMUNICATIONS TAX ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

FY12-13 revenues and expenditures are projected to be over budget by \$20,000. The end of year fund balance will increase by \$144,877, approx. \$250,000 difference.

Note – FY13-14 There are transfers yet to be made regarding Dallas Rd. & Summit Rd. projects

Source of Funds

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

Budgeted Expenditures

Monies are budgeted for the following specific purposes:

FY13-14

\$125,024 Transfer to Dallas Road Improvement (all other in street fund)
\$250,000 Centennial Road improvement (City Share)

Note – Telecommunications Tax Revenues have been discussed as the main source of debt service if additional borrowing (\$3,000,000) is approved on Bond refinancing

GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|
| Beg. Fund Bal. | | | | \$ 238,044 | \$ 327,599 | \$ 301,684 | \$ 357,152 | \$ 737,652 |
| REVENUES: | | | | | | | | |
| <i>Telecommunications Tax</i> | \$ 399,258 | \$ 385,948 | \$ 372,686 | \$ 370,000 | \$ 390,000 | \$ 380,000 | \$ 380,000 | \$ 380,000 |
| <i>Interest</i> | 1,009 | 599 | 529 | 500 | 900 | 500 | 500 | 500 |
| <i>IDOT Enhancement Grant</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | 400,267 | 386,547 | 373,215 | 370,500 | 390,900 | 380,500 | 380,500 | 380,500 |
| T/F N. Cum. Rdway Imp. | 1,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| T/F from Dallas Rd. Cap. | 0 | 0 | 0 | 0 | 0 | 49,992 | 0 | 0 |
| TOTAL REVENUE | \$ 401,752 | \$ 386,547 | \$ 373,215 | \$ 370,500 | \$ 390,900 | \$ 430,492 | \$ 380,500 | \$ 380,500 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 0 | 0 | 292,667 | 194,000 | 179,292 | 250,000 | 0 | 0 |
| <i>Capital</i> | 0 | 0 | 13,027 | 27,500 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 0 | 37,987 | 122,958 | 117,790 | 96,067 | 125,024 | 0 | 0 |
| TOTAL | \$ 0 | \$ 37,987 | \$ 428,652 | \$ 339,290 | \$ 275,359 | \$ 375,024 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 401,752 | \$ 348,560 | \$ (55,437) | \$ 31,210 | \$ 115,541 | \$ 55,468 | \$ 380,500 | \$ 380,500 |
| Intra T/F | 1,024,380 | 16,557 | 8,529 | 142,000 | 141,456 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ (622,628) | \$ 332,003 | \$ (63,966) | \$ (110,790) | \$ (25,915) | \$ 55,468 | \$ 380,500 | \$ 380,500 |

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|---|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| 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 |
| Operations Detail | | | | | | | | |
| Professional Fees | | | \$ 14,667 | \$ 5,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Summit Road Reimbursement to EP | | | 278,000 | 0 | 0 | 0 | 0 | 0 |
| Centennial Road Reimbursement | | | 0 | 0 | 0 | 250,000 | 0 | 0 |
| Route 8 Sidewalk Exten to McCluggage | | | 0 | 20,000 | 8,500 | 0 | 0 | 0 |
| Route 8 Reimbursement to IDOT | | | 0 | 169,000 | 170,792 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 292,667 | \$ 194,000 | \$ 179,292 | \$ 250,000 | \$ 0 | \$ 0 |
| Capital Detail | | | | | | | | |
| Bld./Property | | | \$ 8,408 | \$ 25,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Purchase - System Engineering | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchase - System Construction | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchase - System Legal | | | 4,619 | 2,500 | 0 | 0 | | |
| TOTAL CAPITAL | | | \$ 13,027 | \$ 27,500 | \$ 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 | | | | | | | | |
| Storm Water Management | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Dallas Road Improvement | | | 107,515 | 0 | 0 | 125,024 | 0 | 0 |
| N. Cummings Rec Trail Extension | | | 15,443 | 117,790 | 96,067 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 122,958 | \$ 117,790 | \$ 96,067 | \$ 125,024 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 428,652 | \$ 339,290 | \$ 275,359 | \$ 375,024 | \$ 0 | \$ 0 |
| Intra-Fund Transfers | | | | | | | | |
| N. Cummings Road Imp. | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Street Fund: Freedom Parkway Ext. | | | 0 | 0 | 24,456 | 0 | 0 | 0 |
| Street Fund: Dallas Rd. Sidewalk Exten. | | | 8,529 | 142,000 | 117,000 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 8,529 | \$ 142,000 | \$ 141,456 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 437,181 | \$ 481,290 | \$ 416,815 | \$ 375,024 | \$ 0 | \$ 0 |

NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

No activity in this account is expected during FY12-13.

Source of Funds

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

Budgeted Expenditures

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

N. CUMMINGS ROADWAY IMPROVEMENT FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 500 | \$ 1,000 |
| REVENUES: | | | | | | | | |
| Roadway Impr. Fee | \$ 1,485 | \$ 0 | \$ 0 | \$ 500 | \$ 0 | \$ 500 | \$ 500 | \$ 500 |
| Interest | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | \$ 1,577 | \$ 0 | \$ 0 | \$ 500 | \$ 0 | \$ 500 | \$ 500 | \$ 500 |
| T/F From Tele. Tax | 826,169 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL BUDG. FUNDS | 827,746 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 932,826 | 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 | \$ 932,826 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ (105,080) | \$ 0 | \$ 0 | \$ 500 | \$ 0 | \$ 500 | \$ 500 | \$ 500 |
| Intra T/F | 1,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ (106,565) | \$ 0 | \$ 0 | \$ 500 | \$ 0 | \$ 500 | \$ 500 | \$ 500 |

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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:</i> | | | | | | | | |
| <i>System construction</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>System engineering</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> | | | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | | | |
| <i>GF-Telecommunication Tax</i> | | | \$ 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 | \$ 0 | \$ 0 | \$ 0 |

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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 (FY12-13) Projection

FY12-13 collections are estimated to exceed budget by about \$120,000 (due to extremely dry year). Expenditures are expected to be under budget by \$360,000 because of the timing of capital projects. FYE cash reserves will increase by about \$203,000 rather than decrease by \$271,000 as originally planned.

Source of Funds

The Water Fund is intended to operate as a self-sustaining enterprise account: system revenues should fully cover system expenses. The city assesses user fees for water services. The current base user fee is \$3.82 per 1,000 gallons of water used. Discounts are made for senior citizens, handicapped and circuit breaker qualified residents. Portions of the city are provided service by other water utilities: the Northern Tazewell Water Company serves the Sunnyland area and Sundale Utilities, Inc. serves Washington Estates and areas along Hillcrest Drive.

Budgeted Expenditures

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

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

Wage and benefit costs are projected to increase by about 4.8% in FY13-14. This assumes a twenty percent (20%) increase in health insurance in the coming year.

Operations. Total budgeted operational expenses are higher from the prior year budget estimate 12.6%. A wide variety of expenditures fall into the operations classification including: utilities and communication expenses, system maintenance and repair, property insurance, chemicals, etc.

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

| | |
|--|----------|
| Air Pack Bottles (4) | \$5,300 |
| Undesignated | \$3,500 |
| WTP #2 Parking Lot | \$17,800 |
| Fire hydrant replacement (41 Eddy hydrants - replace 4 per year) | \$12,000 |
| Bus. Route 24 – Water main interconnect/loop | \$50,000 |
| Well No. 7 Rehab | \$69,000 |
| Water Main Replacement materials (Amanda/Glenn/Weaver) | \$50,000 |
| Misc. WTP Equipment | \$6,300 |
| Engineering | \$20,000 |
| Meters (new & replacement) | \$30,000 |

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

Debt Service

Debt service payments are estimated to total about \$9,099 in the coming year. A summary of the outstanding bonded indebtedness chargeable to the Water Fund is as follows:

| <u>Name</u> | <u>Purpose</u> | <u>Amount Borrowed</u> | <u>Retirement Date</u> |
|-------------|----------------|------------------------|------------------------|
|-------------|----------------|------------------------|------------------------|

| | | | |
|------------------------------|-----------------|-----------|-----------|
| S. Cummings Improvement Bond | Water Main Ext. | \$112,625 | June 2017 |
|------------------------------|-----------------|-----------|-----------|

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

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

Special Opportunities, Challenges and/or Issues

Water Supply. Major rehabilitation of Well #7 is planned this FY. Rehabilitation of Well #8 may be needed in the next couple 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.

Water Distribution System: Tanks. Regular maintenance of the city's two elevated water tanks is essential to the preservation and life of these assets. Last maintenance on either was Water Tank #2 in 2010.

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

Water Distribution System: Mains. The network of mains that distribute potable water throughout the community require regular and sustained attention. Many of the city's older, more established neighborhoods have undersized, deteriorating water mains in need of being upgraded. The replacement of just such a deteriorated section of water main along Eldridge Street was completed this past year. Newly developing areas frequently require improvements to assure the reliable delivery of water to meet growing demands. The Water Subdivision Development Fee Account funded the new construction of water main along Cruger Road between Nofsinger and Independence Court. Water Main Replacement will fund materials for improvements on Amanda, Glenn and Weaver with Public Works providing the labor on these projects.

**WATER FUND
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beg. Cash Balance | | | | \$ 1,340,566 | \$ 1,279,334 | \$ 1,483,689 | \$ 1,485,405 | \$ 1,300,501 |
| Min. Std. Bal. (a) | | | | | | \$ 331,663 | \$ 339,398 | \$ 347,583 |
| Surplus Funds | | | | | | \$ 1,152,026 | \$ 1,146,007 | \$ 952,918 |
| REVENUES: | | | | | | | | |
| Metered Sales | \$ 985,270 | \$ 1,126,917 | \$ 1,150,606 | \$ 1,153,125 | \$ 1,265,000 | \$ 1,277,650 | \$ 1,309,591 | \$ 1,342,331 |
| Pumphouse Sales | 1,708 | 1,870 | 3,028 | 2,500 | 3,200 | 3,000 | 3,000 | 3,000 |
| Penalty Charges | 5,945 | 11,512 | 10,299 | 11,000 | 11,500 | 12,000 | 12,000 | 12,000 |
| Water Meters | 18,480 | 14,520 | 8,910 | 10,000 | 15,000 | 14,000 | 14,000 | 14,000 |
| Water Construction | 9,300 | 6,100 | 3,800 | 3,000 | 5,000 | 5,000 | 4,000 | 4,000 |
| Interest | 15,399 | 20,781 | 14,827 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Forfeited Inspection Fees | 8,700 | 9,000 | 2,900 | 3,000 | 5,500 | 4,000 | 4,000 | 4,000 |
| Bridge Reimb (Taz. Co.) | 14,056 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Proceeds | 5,896 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Misc. Income | 6,059 | 340 | 637 | 1,000 | 800 | 1,000 | 1,000 | 1,000 |
| TOTAL COLLECTIONS | \$ 1,070,813 | \$ 1,191,040 | \$ 1,195,007 | \$ 1,198,625 | \$ 1,316,000 | \$ 1,326,650 | \$ 1,357,591 | \$ 1,390,331 |
| T/F From: | | | | | | | | |
| Sewer | 33,557 | 21,735 | 4,421 | 15,000 | 10,000 | 15,000 | 15,000 | 15,000 |
| TOTAL REVENUE | \$ 1,104,370 | \$ 1,212,775 | \$ 1,199,428 | \$ 1,213,625 | \$ 1,326,000 | \$ 1,341,650 | \$ 1,372,591 | \$ 1,405,331 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 469,335 | \$ 427,381 | \$ 480,025 | \$ 530,900 | \$ 501,200 | \$ 556,400 | \$ 599,181 | \$ 646,124 |
| Operations | 391,184 | 358,784 | 337,700 | 372,800 | 365,012 | 420,150 | 392,400 | 405,150 |
| Capital | 351,425 | 136,190 | 300,119 | 463,000 | 138,485 | 263,900 | 435,000 | 145,000 |
| Debt Service | 10,876 | 10,165 | 9,662 | 9,454 | 9,454 | 9,099 | 8,744 | 8,388 |
| Inter-Fund T/F | 117,401 | 106,123 | 128,701 | 108,835 | 107,494 | 90,385 | 122,171 | 130,433 |
| TOTAL EXPENDITURES | \$ 1,340,221 | \$ 1,038,643 | \$ 1,256,207 | \$ 1,484,989 | \$ 1,121,645 | \$ 1,339,934 | \$ 1,557,495 | \$ 1,335,096 |
| Revenue Over (Under) Expenditures | \$ (235,851) | \$ 174,132 | \$ (56,779) | \$ (271,364) | \$ 204,355 | \$ 1,716 | \$ (184,904) | \$ 70,235 |
| Intra-Fund Transfers | \$ 0 | \$ 153,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Net Rev. Over (Under) Exp. | \$ (235,851) | \$ 21,132 | \$ (56,779) | \$ (271,364) | \$ 204,355 | \$ 1,716 | \$ (184,904) | \$ 70,235 |

Annual Budget
FY 2013-14
City of Washington, IL

SUPPORTING DETAIL FOR WATER FUND

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| City Administrator | 0.05 | 0.05 | | | | | | |
| City Engineer | 0.25 | 0.25 | | | | | | |
| Controller | 0.10 | 0.10 | | | | | | |
| Accountant | 0.10 | 0.10 | | | | | | |
| Pulic Services Manager | 0.15 | 0.15 | | | | | | |
| WTP Supervisor | 1.00 | 1.00 | | | | | | |
| WTP Operator/Meter Reader | 0.80 | 0.80 | | | | | | |
| Water/Sewer Distr. Supv. | 0.45 | 0.45 | | | | | | |
| Pub. Works Inspector | 0.40 | 0.40 | | | | | | |
| Laborers | 1.35 | 1.35 | | | | | | |
| Cust. Serv./Human Res. Supv. | 0.40 | 0.40 | | | | | | |
| Cust. Serv. Specialist | 0.75 | 0.75 | | | | | | |
| Acctg. Supervisor | 0.10 | 0.10 | | | | | | |
| Regular Salaries | | | \$ 303,976 | \$ 335,000 | \$ 308,000 | \$ 340,000 | \$ 359,550 | \$ 380,224 |
| P-T Accountant | 0.00 | 0.00 | | | | | | |
| Pub. Works Seasonal | 0.12 | 0.12 | | | | | | |
| Part Time Wages | | | 5,332 | 3,500 | 11,500 | 8,000 | 8,460 | 8,946 |
| Overtime | | | 21,551 | 26,000 | 25,000 | 27,000 | 28,553 | 30,194 |
| Standby | | | 2,828 | 3,300 | 2,900 | 3,000 | 3,173 | 3,355 |
| Unused Sick Time | | | 3,136 | 5,100 | 4,000 | 5,200 | 5,499 | 5,815 |
| Group Insurance | | | 94,364 | 115,000 | 101,000 | 124,000 | 142,600 | 163,990 |
| Retiree Health Insurance | | | 15,589 | 16,000 | 16,000 | 21,000 | 21,525 | 22,063 |
| Health Savings Plan Contribution | | | 3,187 | 3,100 | 3,000 | 3,100 | 3,278 | 3,467 |
| Unemployment Insurance Tax | | | 2,533 | 2,700 | 2,800 | 2,900 | 3,067 | 3,243 |
| Workers Comp. Insurance | | | 24,503 | 18,000 | 23,000 | 18,000 | 19,035 | 20,130 |
| Uniform Rental | | | 3,026 | 3,200 | 4,000 | 4,200 | 4,442 | 4,697 |
| TOTAL FTE YEARS | 6.02 | 6.02 | | | | | | |
| TOTAL PERSONNEL | | | \$ 480,025 | \$ 530,900 | \$ 501,200 | \$ 556,400 | \$ 599,181 | \$ 646,124 |
| Operations Detail | | | | | | | | |
| R/M - Building-Cont. | | | \$ 35 | \$ 3,000 | \$ 1,200 | \$ 5,000 | \$ 3,000 | \$ 3,000 |
| R/M-Equipment-Cont. | | | 1,855 | 4,200 | 2,040 | 4,300 | 4,200 | 4,200 |
| R/M-System-Cont. | | | 9,742 | 9,000 | 9,000 | 11,600 | 15,000 | 15,000 |
| Engineering Fees | | | 0 | 2,000 | 1,500 | 500 | 2,000 | 2,000 |
| Legal Fees | | | 1,934 | 5,000 | 3,000 | 3,000 | 1,500 | 1,500 |
| Drug & Alcohol Testing | | | 103 | 300 | 150 | 300 | 300 | 300 |
| Data Processing Support | | | 3,442 | 3,600 | 2,762 | 3,300 | 3,700 | 3,800 |
| Professional Fees | | | 1,920 | 3,000 | 3,950 | 4,000 | 1,500 | 1,500 |
| Water Testing | | | 8,676 | 10,500 | 10,500 | 12,100 | 11,000 | 11,500 |
| Postage Expenses | | | 3,771 | 4,200 | 4,000 | 4,200 | 4,600 | 5,000 |
| Communications | | | 4,914 | 6,500 | 4,610 | 5,500 | 6,700 | 6,800 |
| Printing/Advertising | | | 628 | 2,200 | 2,000 | 2,200 | 2,300 | 2,400 |
| Membership Dues | | | 905 | 1,000 | 1,000 | 1,400 | 1,000 | 1,000 |
| Training | | | 327 | 1,200 | 1,000 | 1,200 | 1,200 | 1,200 |
| Ref. Materials/Manuals | | | 69 | 150 | 200 | 250 | 150 | 150 |
| Software | | | 65 | 400 | 200 | 1,000 | 400 | 400 |
| Electricity | | | 107,692 | 114,000 | 116,000 | 120,000 | 126,000 | 132,300 |
| Heating | | | 1,423 | 2,500 | 1,000 | 1,500 | 2,750 | 3,000 |
| Property Insurance | | | 3,320 | 4,100 | 4,700 | 6,500 | 4,300 | 4,500 |
| Lease/Rent Expense | | | 1,651 | 2,300 | 4,100 | 4,300 | 2,400 | 2,500 |
| R/M-Building-Comm. | | | 1,407 | 1,200 | 1,000 | 1,200 | 1,200 | 1,200 |
| R/M-Equipment-Comm. | | | 1,088 | 1,500 | 1,200 | 1,500 | 1,500 | 1,500 |
| R/M-System-Comm. | | | 32,155 | 33,500 | 28,300 | 50,500 | 34,000 | 35,000 |
| Office Supplies | | | 371 | 1,000 | 500 | 1,000 | 1,000 | 1,000 |
| Operating Supplies | | | 2,224 | 2,750 | 1,500 | 2,800 | 3,000 | 3,000 |
| Health & Safety Equipment | | | 846 | 800 | 700 | 800 | 900 | 1,000 |
| Miscellaneous Equipment | | | 1,786 | 1,200 | 3,000 | 1,500 | 1,500 | 1,500 |
| Chemicals | | | 47,765 | 48,000 | 44,800 | 51,000 | 49,000 | 50,000 |
| Softener Salt | | | 89,271 | 95,000 | 105,600 | 109,000 | 97,500 | 100,000 |
| Lab/Testing Supplies | | | 2,843 | 2,700 | 2,200 | 2,700 | 2,800 | 2,900 |
| Miscellaneous Expenses | | | 156 | 1,000 | 300 | 1,000 | 1,000 | 1,000 |
| Bad Debts | | | 5,351 | 5,000 | 4,200 | 5,000 | 5,000 | 5,000 |
| TOTAL OPERATIONS | | | \$ 337,700 | \$ 372,800 | \$ 365,012 | \$ 420,150 | \$ 392,400 | \$ 405,150 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 4,995 | \$ 9,500 | \$ 8,000 | \$ 8,800 | \$ 0 | \$ 0 |
| Legal | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Bld./Property | | | 0 | 0 | 8,485 | 17,800 | 0 | 0 |
| System | | | 276,833 | 417,000 | 101,000 | 188,300 | 405,000 | 115,000 |
| System Engineering | | | 9,448 | 6,500 | 1,000 | 19,000 | 0 | 0 |
| Meters | | | 8,843 | 30,000 | 20,000 | 30,000 | 30,000 | 30,000 |
| TOTAL CAPITAL | | | \$ 300,119 | \$ 463,000 | \$ 138,485 | \$ 263,900 | \$ 435,000 | \$ 145,000 |
| Debt Service Detail | | | | | | | | |
| S. Cummings Impr. Bond | | | \$ 9,662 | \$ 9,454 | \$ 9,454 | \$ 9,099 | \$ 8,744 | \$ 8,388 |
| TOTAL DEBT SERVICE | | | \$ 9,662 | \$ 9,454 | \$ 9,454 | \$ 9,099 | \$ 8,744 | \$ 8,388 |
| Inter-Fund Transfer Detail | | | | | | | | |
| T/F to MERF | | | \$ 85,000 | \$ 57,000 | \$ 57,000 | \$ 34,500 | \$ 65,000 | \$ 70,000 |
| T/F to L/A | | | 245 | 1,000 | 330 | 2,500 | 1,000 | 1,000 |
| T/F to City Hall | | | 4,956 | 8,335 | 7,664 | 8,885 | 9,171 | 9,633 |
| T/F to Streets | | | 0 | 0 | 0 | 0 | 0 | 0 |
| T/F to Social Security/Medicare | | | 27,000 | 28,500 | 28,500 | 29,300 | 31,000 | 32,800 |
| T/F to IMRF | | | 11,500 | 14,000 | 14,000 | 15,200 | 16,000 | 17,000 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 128,701 | \$ 108,835 | \$ 107,494 | \$ 90,385 | \$ 122,171 | \$ 130,433 |
| Intra-Fund Transfers | | | | | | | | |
| T/F to Water Tower Reserve | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 1,256,207 | \$ 1,484,989 | \$ 1,121,645 | \$ 1,339,934 | \$ 1,557,495 | \$ 1,335,096 |
| Depreciation Expense | | | | | | | | |
| System | | | \$ 338,617 | \$ 290,000 | \$ 290,000 | \$ 350,000 | \$ 365,000 | \$ 380,000 |
| Buildings | | | 4,305 | 55,000 | 55,000 | 6,000 | 7,500 | 9,000 |
| Equipment | | | 24,238 | 20,000 | 20,000 | 28,000 | 30,000 | 32,000 |
| | | | \$ 367,160 | \$ 365,000 | \$ 365,000 | \$ 384,000 | \$ 402,500 | \$ 421,000 |

WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

FY12-13 revenues are comparable to budget. Expenses are projected to be under budget. Year end fund balances will decrease as planned.

Source of Funds

The city charges a Water Subdivision Development Fee in the amount of \$703.00 per residential dwelling unit and \$2,100.00 per acre for non-residential properties at 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 funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development. Capital in the amount of \$25,000 is budgeted for undesignated construction projects.

WATER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 488,112 | \$ 487,891 | \$ 377,691 | \$ 380,691 | \$ 383,691 |
| REVENUES: | | | | | | | | |
| Subd. Dev. Fees | \$ 7,459 | \$ 0 | \$ 3,922 | \$ 25,000 | \$ 25,800 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Main Ext. Fees (Dallas) | 2,722 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 2,223 | 7,134 | 4,588 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Misc. Income | 0 | 3,523 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 12,404 | \$ 10,657 | \$ 8,510 | \$ 30,000 | \$ 28,800 | \$ 28,000 | \$ 28,000 | \$ 28,000 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 105,862 | 0 | 15,080 | 192,000 | 139,000 | 25,000 | 25,000 | 25,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 105,862 | \$ 0 | \$ 15,080 | \$ 192,000 | \$ 139,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Revenue Over (Under) Expenditures | \$ (93,458) | \$ 10,657 | \$ (6,570) | \$ (162,000) | \$ (110,200) | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ (93,458) | \$ 10,657 | \$ (6,570) | \$ (162,000) | \$ (110,200) | \$ 3,000 | \$ 3,000 | \$ 3,000 |

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST.ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------|-----------------------|
| <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 | | | 4,730 | 2,000 | 0 | 0 | 0 | 0 |
| Purchase - System | | | 10,350 | 190,000 | 139,000 | 25,000 | 25,000 | 25,000 |
| TOTAL CAPITAL | | | \$ 15,080 | \$ 192,000 | \$ 139,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| <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 | | | \$ 15,080 | \$ 192,000 | \$ 139,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| <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 | | | \$ 15,080 | \$ 192,000 | \$ 139,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |

WATER CONNECTION FEE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

FY12-13 projected revenues are estimated to be substantially higher. No expenditures were budgeted or made. The year-end cash balance will improve by \$45,000. These cash balances will be required in future years for expansion projects involving water treatment, ground water well development and/or related expenses involving the production and treatment of finished water.

Source of Funds

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

Budgeted Expenditures

No expenditures are planned in FY13-14.

**WATER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| Beg. Cash Balance | | | | \$ 532,107 | \$ 525,923 | \$ 573,638 | \$ 598,638 | \$ 623,638 |
| REVENUES: | | | | | | | | |
| Connection Fees | \$ 41,500 | \$ 27,493 | \$ 11,825 | \$ 13,000 | \$ 35,000 | \$ 21,000 | \$ 21,000 | \$ 21,000 |
| WCB Conn. Fee Reimb. | 0 | 0 | 6,640 | 8,000 | 8,715 | 0 | 0 | 0 |
| COW Building Incentive | 0 | 0 | 0 | 0 | (12,360) | (2,400) | 0 | 0 |
| T/F from Gen. Unrest. | 0 | 0 | 0 | 0 | 12,360 | 2,400 | 0 | 0 |
| T/F from Water O & M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| T/F from TIF No. 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 2,228 | 8,341 | 5,666 | 6,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| TOTAL | \$ 43,728 | \$ 35,834 | \$ 24,131 | \$ 27,000 | \$ 47,715 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 43,728 | \$ 35,834 | \$ 24,131 | \$ 27,000 | \$ 47,715 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 43,728 | \$ 35,834 | \$ 24,131 | \$ 27,000 | \$ 47,715 | \$ 25,000 | \$ 25,000 | \$ 25,000 |

SUPPORTING DETAIL FOR WATER CONNECTION FEE

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|------------------------------|------------------------------|
| <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</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> | | | | | | | | |
| N/A | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | | | |
| <i>Water Fund</i> | | | \$ 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 | \$ 0 | \$ 0 | \$ 0 |

WATER TOWER RESERVE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

FY12-13 rental income is slightly lower. Estimated expenditures are less than budget. EOY cash balances will increase by about \$67,500, attributable to a \$17,000 one-time payment from Nextel during the deconstruction phase and the end of their lease.

Source of Funds

The city currently leases space on Water Tower #1 to one cell phone providers. The revenue (\$28,800) from this lease agreement is deposited to this account.

Budgeted Expenditures

\$7,000 is budgeted this FY for mold remediation and graffiti removal work on Water Tower #2.

WATER TOWER RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|------------------|-------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| Beg. Cash Balance | | | | \$ 66,308 | \$ 66,858 | \$ 134,368 | \$ 156,168 | \$ 185,768 |
| REVENUES: | | | | | | | | |
| Rental Income | \$ 55,604 | \$ 52,964 | \$ 54,553 | \$ 56,500 | \$ 51,700 | \$ 28,700 | \$ 29,500 | \$ 30,400 |
| Interest | 180 | 107 | 30 | 50 | 100 | 100 | 100 | 100 |
| Misc. Revenue | 0 | 0 | 0 | 0 | 17,000 | 0 | 0 | 0 |
| T/F from Water O&M | 0 | 153,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 55,784 | \$ 206,071 | \$ 54,583 | \$ 56,550 | \$ 68,800 | \$ 28,800 | \$ 29,600 | \$ 30,500 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 5,000 | 1,290 | 7,000 | 0 | 0 |
| Capital | 17,944 | 336,332 | 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 | \$ 17,944 | \$ 336,332 | \$ 0 | \$ 5,000 | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 37,840 | \$ (130,261) | \$ 54,583 | \$ 51,550 | \$ 67,510 | \$ 21,800 | \$ 29,600 | \$ 30,500 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 37,840 | \$ (130,261) | \$ 54,583 | \$ 51,550 | \$ 67,510 | \$ 21,800 | \$ 29,600 | \$ 30,500 |

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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-System-Cont. | | | \$ 0 | \$ 5,000 | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 5,000 | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | | | |
| Purchase - Building/Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Purchase - Engineering | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchase - System | | | 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 | | | \$ 0 | \$ 5,000 | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 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 | \$ 5,000 | \$ 1,290 | \$ 7,000 | \$ 0 | \$ 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 (FY12-13) Projection

Total FY12-13 revenues are projected to exceed the budget estimate by about \$200,000. Expenditures are expected to be \$286,000 under budget, due in part to a deferred \$250,000 capital project. The Sewer Fund's EOY cash balance is estimated to improve by about \$529,000.

Source of Funds

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

Budgeted Expenditures/Transfers

Total FY13-14 budgeted expenses are estimated to increase moderately compared to the prior year budget estimate. Further details regarding planned expenditures follow.

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

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

Wage and benefit costs are projected to increase by about 11.6% in FY13-14 as compared to the prior year budget, attributable in part to an estimated 20% increase in health insurance. Health insurance and Workers Compensation are expected to continue to increase. Total wage and benefit costs are projected to increase by about 7.5% in FY14-15 and FY15-16. These latter projections assume a 15% increase in health insurance costs.

Operations. Total operations expenses are estimated to increase by \$18,000 compared to the prior year budget. A wide variety of expenditures fall into this classification including: utilities, chemicals, communication expenses, system maintenance and repair, IEPA permit fees, property insurance, chemicals, etc.

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

- 2013 Sanitary Sewer Improvement \$80,000
- Hilldale Sanitary Sewer Improvement \$20,000
- Push Camera \$10,000
- Office Window \$7,000
- SCBA Air Pack \$5,000
- Spare Pump – RMN Lift Station \$10,000
- BOD meter for STP2 \$2,500
- Plow for skid steer \$4,400
- Icemaker for Legion Rd. (1/2) \$1,750
- Concrete improvements-STP2drying beds \$20,000
- Undesignated Equipment \$1,000

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

Debt Service and Intra-fund Transfers.

Direct debt service costs payable from the Sewer Fund total \$297,719 or about 13.3% of total estimated sewer fund revenues in the coming year. A summary of the outstanding bonded indebtedness chargeable to the Sewer Fund, in whole or in part, is provided as follows:

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

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

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

Special Opportunities, Challenges, and/or Issues

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

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

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

LIFT STATION EVALUATION

| <u>Lift Station Name</u> | <u>Wet Well Capacity</u> | <u>Pump Capacity</u> | <u>Emergency Capability</u> | <u>Overall Hardware Reliability</u> | <u>Force Main</u> |
|--------------------------|--------------------------|----------------------|-----------------------------|-------------------------------------|-------------------|
| Knollaire | Adequate | Adequate | Adequate | Adequate | Adequate |
| RM North | Adequate | Adequate | Adequate | Adequate | Adequate |
| Santa Fe | Adequate | Adequate | Adequate | Adequate | Adequate |

| | | | | | |
|--------------|----------|----------|----------|----------|----------|
| Lori Lane | Adequate | Adequate | Adequate | Adequate | Marginal |
| Deer Lane | Adequate | Adequate | Adequate | Adequate | Marginal |
| Autumn Ridge | Adequate | Adequate | Adequate | Adequate | Adequate |

Waste Water Treatment. The city has faced continuing challenges at its waste water treatment plants in recent years. The first involves the age, condition and effectiveness of Waste Water Treatment Plant #1 that was built in the early 1950's. The second is the expanded capacity required for future growth.

A Facilities Planning Report was prepared in FY05-06 to better define anticipated sewage treatment needs and evaluate alternate solutions. This report was subsequently approved by the Illinois Environmental Protection Agency. Engineering design of Phase I treatment works improvements to STP No. 2 was completed by the city's consultant in 2007, project funding was secured in 2009 and construction was completed in FY11-12.

Addressing the needs of the city's aging STP #1 is the city's current priority. The Facilities Planning Report called for the complete removal of this facility in conjunction with a further expansion of STP No. 2 and the development of excess flow detention capacity at the STP No. 1 site. The city is preparing to abandon STP #1 and equivalent treatment facilities are planned to be constructed at STP No. 2. The City's Facility Planning Report has been amended to reflect this change. Further action is dependent on IEPA's approval of the report which was submitted in August 2011. (See STP No. 2 Phase II (A) Construction Account)

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

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

**SEWER FUND
REVENUE/EXPENDITURE SUMMARY**

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beg. Cash Balance | | | | \$ 1,196,451 | \$ 1,328,337 | \$ 1,858,338 | \$ 2,110,901 | \$ 2,022,149 |
| Min. Std. Balance | | | | | | 560,250 | 585,180 | 599,584 |
| Surplus Funds | | | | | | \$ 1,298,088 | \$ 1,525,722 | \$ 1,422,565 |
| REVENUES: | | | | | | | | |
| Metered Sales | 1,553,713 | 1,723,132 | 1,793,344 | 1,832,220 | 1,970,000 | 2,055,000 | 2,150,969 | 2,204,743 |
| N. Tazewell Wtr Dist. | 121,851 | 130,296 | 129,835 | 135,000 | 148,000 | 150,000 | 153,750 | 157,594 |
| Penalty Charges | 11,120 | 21,550 | 20,123 | 21,000 | 23,500 | 24,000 | 24,000 | 24,000 |
| Bridge Reimb (Taz. Co.) | 3,632 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Proceeds | 66,511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 13,036 | 18,181 | 12,339 | 13,000 | 10,500 | 11,000 | 11,000 | 11,000 |
| Sale of Equipment | 7,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Misc. Income | 649 | 32,903 | 1,329 | 1,000 | 700 | 1,000 | 1,000 | 1,000 |
| TOTAL COLLECTIONS | 1,777,575 | 1,926,062 | 1,956,970 | 2,002,220 | 2,152,700 | 2,241,000 | 2,340,719 | 2,398,336 |
| T/F From: | | | | | | | | |
| GF Unrestricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewer Conn. | 0 | 0 | 0 | 0 | 64,730 | 0 | 0 | 0 |
| Sewer Bond Constr. 2009 | 0 | 0 | 0 | 14,610 | 0 | 0 | 0 | 0 |
| Sewer Bond 1997 Reserve | 0 | 0 | 2,292 | 2,200 | 1,500 | 1,600 | 1,600 | 1,600 |
| Sewer Bond 1997 Depr. | 0 | 0 | 1,644 | 1,600 | 1,100 | 1,200 | 1,200 | 1,200 |
| Sewer Bond 2009 Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 1,777,575 | \$ 1,926,062 | \$ 1,960,906 | \$ 2,020,630 | \$ 2,220,030 | \$ 2,243,800 | \$ 2,343,519 | \$ 2,401,136 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 565,380 | \$ 579,206 | \$ 609,994 | \$ 713,700 | \$ 656,800 | \$ 796,500 | \$ 854,653 | \$ 918,424 |
| Operations | 333,615 | 334,812 | 293,521 | 357,050 | 306,707 | 377,000 | 375,950 | 393,175 |
| Capital | 168,158 | 92,913 | 21,421 | 300,800 | 22,250 | 161,650 | 365,000 | 175,000 |
| Debt Service | 104,448 | 101,921 | 99,819 | 98,690 | 98,690 | 96,503 | 94,248 | 91,924 |
| Inter-Fund Transfers | 329,574 | 520,288 | 493,869 | 306,204 | 404,266 | 358,367 | 541,204 | 572,166 |
| TOTAL | \$ 1,501,175 | \$ 1,629,140 | \$ 1,518,624 | \$ 1,776,444 | \$ 1,488,713 | \$ 1,790,020 | \$ 2,231,054 | \$ 2,150,689 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 276,400 | \$ 296,922 | \$ 442,282 | \$ 244,186 | \$ 731,317 | \$ 453,780 | \$ 112,464 | \$ 250,447 |
| Intra-Fund Transfers | \$ 205,725 | \$ 220,300 | \$ 277,518 | \$ 270,948 | \$ 201,316 | \$ 201,216 | \$ 201,216 | \$ 201,216 |
| Net Rev. Over (Under) Exp. | \$ 70,675 | \$ 76,622 | \$ 164,764 | (26,762) | \$ 530,001 | \$ 252,564 | (88,752) | \$ 49,231 |

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ 14-15 | PROJ 15-16 |
|--|--------------------|--------------------|-----------------|-----------------|--------------------|-----------------|---------------|---------------|
| Personnel Detail | | | | | | | | |
| City Administrator | 0.05 | 0.05 | | | | | | |
| City Engineer | 0.25 | 0.25 | | | | | | |
| Controller | 0.10 | 0.10 | | | | | | |
| Accountant | 0.10 | 0.10 | | | | | | |
| Public Services Manager | 0.15 | 0.15 | | | | | | |
| STP Supervisor | 1.00 | 1.00 | | | | | | |
| STP Operator | 2.00 | 2.00 | | | | | | |
| Asst. STP Operator | 0.00 | 0.00 | | | | | | |
| Water/Sewer Distr. Supv. | 0.45 | 0.45 | | | | | | |
| Pub. Works Inspector | 0.30 | 0.30 | | | | | | |
| Laborers | 2.35 | 2.35 | | | | | | |
| Meter Reader | 0.20 | 0.20 | | | | | | |
| Cust. Serv. Specialist | 1.15 | 1.15 | | | | | | |
| Acctg. Supervisor | 0.10 | 0.10 | | | | | | |
| Custodian/Meter Reader | 0.00 | 0.00 | | | | | | |
| PW Seasonal | 0.13 | 0.13 | | | | | | |
| Part Time Wages | | | 5,332 | 3,000 | 12,000 | 8,000 | 8,420 | 8,862 |
| Overtime | | | 25,418 | 32,000 | 24,000 | 33,000 | 34,733 | 36,556 |
| Standby | | | 3,468 | 5,000 | 4,000 | 5,000 | 5,263 | 5,539 |
| Unused Sick Time | | | 4,105 | 6,300 | 4,500 | 7,400 | 7,789 | 8,197 |
| Group Insurance | | | 124,303 | 163,000 | 142,000 | 177,000 | 203,550 | 234,083 |
| Retiree Health Insurance | | | 25,031 | 25,000 | 25,000 | 33,500 | 34,338 | 35,196 |
| Health Savings Plan Contribution | | | 2,800 | 3,900 | 3,400 | 4,200 | 4,421 | 4,653 |
| Unemployment Insurance Tax | | | 3,241 | 3,200 | 3,700 | 3,900 | 4,105 | 4,320 |
| Workers Comp. Insurance | | | 39,554 | 58,000 | 36,000 | 48,000 | 50,520 | 53,172 |
| Uniform Rental | | | 4,805 | 4,300 | 5,200 | 5,500 | 5,789 | 6,093 |
| TOTAL FTE YEARS | 8.33 | 8.33 | | | | | | |
| TOTAL PERSONNEL | | | \$ 609,994 | \$ 713,700 | \$ 656,800 | \$ 796,500 | \$ 854,653 | \$ 918,424 |
| Operations Detail | | | | | | | | |
| R/M-Building-Cont. | | | \$ 5,084 | \$ 18,500 | \$ 12,317 | \$ 13,000 | \$ 15,000 | \$ 15,000 |
| R/M-Equipment-Cont. | | | 2,371 | 5,200 | 2,460 | 8,700 | 5,200 | 5,200 |
| R/M-System-Cont. | | | 25,150 | 20,000 | 28,470 | 27,000 | 30,000 | 30,000 |
| Engineering Fees | | | 595 | 500 | 0 | 500 | 500 | 500 |
| Legal Fees | | | 3,646 | 7,000 | 6,500 | 3,500 | 4,000 | 4,000 |
| Drug & Alcohol Testing | | | 150 | 250 | 250 | 250 | 250 | 250 |
| Data Processing Support | | | 4,747 | 4,600 | 3,677 | 4,200 | 4,500 | 5,000 |
| Professional Fees | | | 1,425 | 1,500 | 0 | 5,500 | 1,500 | 2,000 |
| Sewer Testing | | | 3,919 | 4,750 | 3,500 | 8,250 | 5,000 | 6,000 |
| Postage Expenses | | | 3,870 | 4,600 | 4,000 | 4,200 | 4,750 | 5,000 |
| IEPA Permit Fees | | | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Communications | | | 6,964 | 7,300 | 6,975 | 7,500 | 7,750 | 8,000 |
| Printing/Advertising | | | 2,576 | 1,600 | 1,900 | 2,000 | 2,000 | 2,000 |
| Membership Dues | | | 103 | 400 | 103 | 400 | 450 | 450 |
| Training | | | 0 | 1,000 | 1,000 | 2,500 | 2,500 | 2,500 |
| Reference Materials/Manuals | | | 261 | 150 | 250 | 400 | 400 | 400 |
| Electricity | | | 142,010 | 160,000 | 140,000 | 150,000 | 157,500 | 165,375 |
| Heating | | | 5,578 | 6,000 | 5,000 | 5,500 | 6,500 | 7,000 |
| Property Insurance | | | 5,879 | 6,700 | 7,600 | 10,000 | 12,000 | 14,000 |
| Lease/Rent Expense | | | 2,274 | 1,800 | 3,680 | 3,900 | 4,000 | 4,100 |
| Contractual Services | | | 1,800 | 4,000 | 2,000 | 14,000 | 4,000 | 4,000 |
| R/M-Building-Comm. | | | 2,681 | 2,500 | 1,500 | 2,500 | 2,500 | 2,500 |
| R/M-Equipment-Comm. | | | 656 | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 |
| R/M-System-Comm. | | | 19,280 | 18,000 | 16,000 | 18,500 | 19,000 | 20,000 |
| Office Supplies | | | 150 | 200 | 175 | 200 | 200 | 200 |
| Operating Supplies | | | 2,697 | 3,000 | 2,000 | 3,000 | 3,000 | 3,000 |
| Health & Safety Equipment | | | 515 | 1,500 | 750 | 1,750 | 2,000 | 2,200 |
| Miscellaneous Equipment | | | 1,226 | 1,500 | 1,750 | 4,750 | 2,000 | 2,000 |
| Chemicals | | | 5,069 | 17,500 | 8,800 | 16,500 | 19,000 | 20,500 |
| Lab/Testing Supplies | | | 6,847 | 6,000 | 7,800 | 8,000 | 8,500 | 9,000 |
| Supplies-Filter Sand | | | 223 | 1,000 | 750 | 1,000 | 1,000 | 1,000 |
| WWTP Replacement | | | 0 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| Miscellaneous Expenses | | | 290 | 1,000 | 1,500 | 1,500 | 2,000 | 2,000 |
| Bad Debts | | | 10,485 | 12,000 | 10,000 | 11,000 | 12,000 | 13,000 |
| TOTAL OPERATIONS | | | \$ 293,521 | \$ 357,050 | \$ 306,707 | \$ 377,000 | \$ 375,950 | \$ 393,175 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 12,275 | \$ 35,800 | \$ 11,200 | \$ 41,650 | \$ 15,000 | \$ 15,000 |
| Bldg./Property | | | 0 | 0 | 6,800 | 0 | 0 | 0 |
| System | | | 0 | 250,000 | 0 | 95,000 | 300,000 | 160,000 |
| System Engineering | | | 9,146 | 15,000 | 4,250 | 25,000 | 50,000 | 0 |
| TOTAL CAPITAL | | | \$ 21,421 | \$ 300,800 | \$ 22,250 | \$ 161,650 | \$ 365,000 | \$ 175,000 |
| Debt Service Detail | | | | | | | | |
| Cummings/Cruger Sanitary Sewer Bond | | | \$ 73,108 | \$ 72,552 | \$ 72,552 | \$ 71,347 | \$ 70,074 | \$ 68,732 |
| S. Cummings Impr. Bond | | | 26,711 | 26,138 | 26,138 | 25,156 | 24,174 | 23,192 |
| TOTAL DEBT SERVICE | | | \$ 99,819 | \$ 98,690 | \$ 98,690 | \$ 96,503 | \$ 94,248 | \$ 91,924 |
| Inter-Fund Transfer Detail | | | | | | | | |
| T/F to Water | | | \$ 4,421 | \$ 15,000 | \$ 10,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| T/F to MERF | | | 100,000 | 92,000 | 92,000 | 30,500 | 125,000 | 132,000 |
| T/F to Devonshire Trunk Sewer | | | 329,422 | 0 | 0 | 0 | 0 | 0 |
| T/F to STP No. 2, Phase 2A | | | 6,825 | 127,869 | 227,272 | 200,782 | 327,033 | 327,033 |
| T/F to STP No. 2, Phase 2B | | | 0 | 10,000 | 15,000 | 40,000 | 0 | 20,000 |
| T/F to L/A | | | 245 | 1,000 | 330 | 2,500 | 1,000 | 1,000 |
| T/F to City Hall | | | 4,956 | 8,335 | 7,664 | 8,885 | 9,171 | 9,633 |
| T/F to Social Security/Medicare | | | 34,000 | 35,000 | 35,000 | 40,000 | 42,200 | 44,500 |
| T/F to IMRF | | | 14,000 | 17,000 | 17,000 | 20,700 | 21,800 | 23,000 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 493,869 | \$ 306,204 | \$ 404,266 | \$ 358,367 | \$ 541,204 | \$ 572,166 |
| TOTAL EXPENDITURES | | | \$ 1,518,624 | \$ 1,776,444 | \$ 1,488,713 | \$ 1,790,020 | \$ 2,231,054 | \$ 2,150,689 |
| Intra-Fund Transfers | | | | | | | | |
| T/F to Sewer Bond P & I - 1997 IEPA Loan | | | \$ 201,100 | \$ 200,916 | \$ 201,316 | \$ 201,216 | \$ 201,216 | \$ 201,216 |
| T/F to Sewer Bond P & I - 2009 IEPA Loan | | | 64,730 | 70,032 | 0 | 0 | 0 | 0 |
| T/F to Sewer Bond Constr. 2009 | | | 11,688 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 277,518 | \$ 270,948 | \$ 201,316 | \$ 201,216 | \$ 201,216 | \$ 201,216 |
| TOTAL EXPENDITURES | | | \$ 1,796,142 | \$ 2,047,392 | \$ 1,690,029 | \$ 1,991,236 | \$ 2,432,270 | \$ 2,351,905 |
| INCL. INTRA-FUND TRANSFERS | | | | | | | | |
| Depreciation Expense | | | | | | | | |
| System | | | \$ 510,471 | \$ 345,000 | \$ 550,000 | \$ 565,000 | \$ 575,000 | \$ 590,000 |
| Buildings | | | 425 | 165,000 | 1,000 | 2,500 | 3,500 | 5,000 |
| Equipment | | | 7,888 | 15,000 | 9,000 | 10,000 | 12,500 | 15,000 |
| TOTAL DEPRECIATION | | | \$ 518,784 | \$ 525,000 | \$ 560,000 | \$ 577,500 | \$ 591,000 | \$ 610,000 |

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 (FY12-13) Projection

Revenues and expenditures vary considerably from year to year depending on the pace of development and planned projects. Estimated FY12-13 revenues are substantially higher than budgeted due to the increasing pace of new subdivision platting over the past year. The year-end fund balance will increase by \$80,000.

Source of Funds

The city charges a Sewer Subdivision Development Fee of \$703 per residential dwelling unit and \$2,100 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 necessary to support future growth and development. The sum of \$440,000 is budgeted for the Freedom Parkway sanitary sewer extension.

SEWER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 412,534 | \$ 412,503 | \$ 492,203 | \$ 77,903 | \$ 73,603 |
| REVENUES: | | | | | | | | |
| Subd. Dev. Fees | \$ 7,209 | \$ 0 | \$ 3,922 | \$ 25,000 | \$ 81,200 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| T/F from Sewer O & M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| T/F from Water Sub. Dev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 2,149 | 4,075 | 747 | 600 | 700 | 700 | 700 | 700 |
| TOTAL REVENUE | \$ 9,358 | \$ 4,075 | \$ 4,669 | \$ 25,600 | \$ 81,900 | \$ 25,700 | \$ 25,700 | \$ 25,700 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 30,000 | 2,200 | 440,000 | 30,000 | 30,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 30,000 | \$ 2,200 | \$ 440,000 | \$ 30,000 | \$ 30,000 |
| Revenue Over (Under) Expenditures | \$ 9,358 | \$ 4,075 | \$ 4,669 | \$ (4,400) | \$ 79,700 | \$ (414,300) | \$ (4,300) | \$ (4,300) |
| Intra-Fund Transfers | 58,357 | 264,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ (48,999) | \$ (259,925) | \$ 4,669 | \$ (4,400) | \$ 79,700 | \$ (414,300) | \$ (4,300) | \$ (4,300) |

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|---|----------------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|------------------------------|------------------------------|
| <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: | | | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Bldg./Property | | | 0 | 0 | 0 | 0 | 0 | 0 |
| System | | | 0 | 30,000 | 2,200 | 430,000 | 30,000 | 30,000 |
| System Engineering | | | 0 | 0 | 0 | 10,000 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 30,000 | \$ 2,200 | \$ 440,000 | \$ 30,000 | \$ 30,000 |
| <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 | \$ 30,000 | \$ 2,200 | \$ 440,000 | \$ 30,000 | \$ 30,000 |
| <u>Intra-Fund Transfers</u> | | | | | | | | |
| Sewer O & M | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Devonshire Trunk Sewer Capital Project Fund | | | 0 | 0 | 0 | 0 | 0 | 0 |
| School Street San. Sewer Capital Project Fund | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 0 | \$ 30,000 | \$ 2,200 | \$ 440,000 | \$ 30,000 | \$ 30,000 |

SEWER CONNECTION FEE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

FY12-13 projected connection fees are over budget due to the increasing pace of new building construction attributable in large part to the assisted living facility and memory care center (Villas of Hollybrook). The year-end cash balance is expected to increase by \$512,000. Cash balances in this account will be required in the coming years to cover expenses incurred for sewage treatment plant expansion projects.

Source of Funds

The city charges a Sewer Connection Fee for each and every new connection made to the sanitary sewer system. The sewer connection fee is currently \$4,317 per residential dwelling unit. The fee for non-residential users is increased on a pro-rata basis depending on the size of the water meter. The budget estimate assumes the equivalent of 60 residential connection fee payments in the coming year. It should be noted that these connection fees are currently reduced by 50% for eligible commercial projects located in the city's enterprise zone and other taxing bodies.

Budgeted Expenditures

All of the funds budgeted in this account are restricted to and spent solely on costs for the improvement and expansion of the city's wastewater treatment plants as needed to support future growth and development. Funds are budgeted in each of the next three fiscal years for debt service and reserve set-asides for Phase #1 and Phase #2A IEPA loans for expansion of Sewage Treatment Plant #2.

SEWER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| Beg. Cash Balance | | | | \$ 2,514,432 | \$ 2,652,647 | \$ 3,164,397 | \$ 3,130,399 | \$ 3,025,584 |
| REVENUES: | | | | | | | | |
| Connection Fees | \$ 427,383 | \$ 276,288 | \$ 165,580 | \$ 181,000 | \$ 450,000 | \$ 259,020 | \$ 259,020 | \$ 259,020 |
| WCB Conn. Fee Reimb. | 0 | 0 | 31,926 | 35,000 | 35,376 | 0 | 0 | 0 |
| COW Building Incentive | 0 | 0 | 0 | 0 | (25,568) | (11,417) | 0 | 0 |
| T/F from Gen. Unrest. | 0 | 0 | 0 | 0 | 25,568 | 11,417 | 0 | 0 |
| T/F from Swr Bd Res (2009) | 0 | 0 | 0 | 3,000 | 15,465 | 2,200 | 2,200 | 2,200 |
| T/F from Swr Bd Constr | 0 | 112,581 | 46,002 | 321,796 | 373,007 | 0 | 0 | 0 |
| Interest | 12,389 | 38,338 | 29,528 | 24,000 | 20,000 | 22,000 | 22,000 | 22,000 |
| TOTAL REVENUE | \$ 439,772 | \$ 427,207 | \$ 273,036 | \$ 564,796 | \$ 893,848 | \$ 283,220 | \$ 283,220 | \$ 283,220 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | \$ 439,772 | \$ 427,207 | \$ 273,036 | \$ 564,796 | \$ 893,848 | \$ 283,220 | \$ 283,220 | \$ 283,220 |
| Expenditures | | | | | | | | |
| Intra-Fund Transfers | 647,631 | 214,580 | 350,364 | 283,285 | 382,098 | 317,218 | 388,035 | 388,035 |
| Net Rev. Over (Under) Exp. | \$(207,859) | \$ 212,627 | \$(77,328) | \$ 281,511 | \$ 511,750 | \$(33,998) | \$(104,815) | \$(104,815) |

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST. ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|---|---------------------------|---------------------------|------------------------|------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| Personnel Detail | | | | | | | | |
| 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 |
| Operations Detail | | | | | | | | |
| Legal Fees | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Bldg./Property | | | 0 | 0 | 0 | 0 | 0 | 0 |
| System | | | 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 | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intra-Fund Transfers | | | | | | | | |
| T/F to Sewer Construction - 2009 IEPA Loan | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| T/F to STP2, Phase 2A | | | 0 | 0 | 0 | 0 | 70,817 | 70,817 |
| T/F to Sewer O & M | | | 0 | 0 | 64,730 | 0 | 0 | 0 |
| T/F to Sewer Bond P & I - 2009 IEPA Loan | | | 212,190 | 210,097 | 266,813 | 266,763 | 266,763 | 266,763 |
| T/F to Sewer Bond Reserve - 2009 IEPA Loan | | | 64,742 | 0 | 0 | 0 | 0 | 0 |
| T/F to Sewer Bond Depreciation - 2009 IEPA Loan | | | 73,432 | 73,188 | 50,555 | 50,455 | 50,455 | 50,455 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 350,364 | \$ 283,285 | \$ 382,098 | \$ 317,218 | \$ 388,035 | \$ 388,035 |
| TOTAL EXPENDITURES | | | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 350,364 | \$ 283,285 | \$ 382,098 | \$ 317,218 | \$ 388,035 | \$ 388,035 |

SEWER BOND PRINCIPAL AND INTEREST ACCOUNT (1997 IEPA Loan)

Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 1997 to finance the expansion of the city's Wastewater Treatment Plant #2.

Current Year (FY12-13) Projection

Projected FY12-13 transfers and expenditures are generally consistent with the budget.

Source of Funds

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

Budgeted Expenditures

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

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 94,675 | \$ 94,809 | \$ 94,809 | \$ 94,810 | \$ 94,810 |
| REVENUES: | | | | | | | | |
| Interest | \$ 585 | \$ 1,632 | \$ 1,150 | \$ 1,200 | \$ 800 | \$ 900 | \$ 900 | \$ 900 |
| T/F From: Sewer O & M | 201,416 | 200,800 | 201,100 | 200,916 | 201,316 | 201,216 | 201,216 | 201,216 |
| TOTAL | \$ 202,001 | \$ 202,432 | \$ 202,250 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 |
| EXPENDITURES | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 201,358 | 201,336 | 201,314 | 202,116 | 202,116 | 202,116 | 202,116 | 202,116 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 201,358 | \$ 201,336 | \$ 201,314 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 643 | \$ 1,096 | \$ 936 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST.ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------|-----------------------|
| <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 | | | \$ 166,532 | \$ 171,379 | \$ 171,379 | \$ 176,368 | \$ 181,502 | \$ 186,785 |
| 1997 IEPA Loan Interest | | | 34,782 | 30,736 | 30,736 | 25,748 | 20,614 | 15,330 |
| TOTAL DEBT SERVICE | | | \$ 201,314 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 |
| <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 | | | \$ 201,314 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 |

SEWER BOND RESERVE ACCOUNT (1997 IEPA Loan)

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

No transactions were planned for FY12-13. Nominal investment interest earnings will be transferred to the Sewer Fund.

Source of Funds

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

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND RESERVE ACCOUNT- 1997 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 | \$ 202,116 |
| REVENUES: | | | | | | | | |
| Interest | \$ 0 | \$ 0 | \$ 2,292 | \$ 2,200 | \$ 1,500 | \$ 1,600 | \$ 1,600 | \$ 1,600 |
| T/F From: | | | | | | | | |
| Sewer O & M | 0 | 0 | (2,292) | (2,200) | (1,500) | (1,600) | (1,600) | (1,600) |
| Sewer Conn. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SEWER BOND DEPRECIATION ACCOUNT (1997 IEPA Loan)

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

No transactions were planned for FY12-13. Nominal investment interest earnings were transferred to the Sewer Fund.

Source of Funds

The 1997 IEPA loan required monthly transfers in the amount of \$1,200 to meet the bond covenants. This reserve obligation was fully satisfied during FY07-08 (which totals \$145,000).

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND DEPRECIATION ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 145,000 | \$ 145,000 | \$ 145,000 | \$ 145,000 | \$ 145,000 |
| REVENUES: | | | | | | | | |
| Interest | \$ 0 | \$ 0 | \$ 1,644 | \$ 1,600 | \$ 1,100 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| T/F From: | | | | | | | | |
| Sewer O & M | 0 | 0 | (1,644) | (1,600) | (1,100) | (1,200) | (1,200) | (1,200) |
| Sewer Conn. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SEWER BOND PRINCIPAL AND INTEREST ACCOUNT (2009 IEPA Loan)

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 149,188 | \$ 143,910 | \$ 143,910 | \$ 143,910 | \$ 143,910 |
| REVENUES: | | | | | | | | |
| Interest | \$ 0 | \$ 0 | \$ 722 | \$ 700 | \$ 650 | \$ 700 | \$ 700 | \$ 700 |
| T/F From: | | | | | | | | |
| Sewer O & M | 0 | 0 | 64,730 | 70,032 | 0 | 0 | 0 | 0 |
| Sewer Conn. Fees | 0 | 0 | 212,190 | 210,097 | 266,813 | 266,763 | 266,763 | 266,763 |
| TOTAL | \$ 0 | \$ 0 | \$ 277,642 | \$ 280,829 | \$ 267,463 | \$ 267,463 | \$ 267,463 | \$ 267,463 |
| 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 | 133,732 | 280,829 | 267,463 | 267,463 | 267,463 | 267,463 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 133,732 | \$ 280,829 | \$ 267,463 | \$ 267,463 | \$ 267,463 | \$ 267,463 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 143,910 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|------------------------|------------------------|
| <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> | | | | | | | | |
| 2009 IEPA Loan Principal | | | 133,732 | 280,829 | 267,463 | 267,463 | 267,463 | 267,463 |
| TOTAL DEBT SERVICE | | | \$ 133,732 | \$ 280,829 | \$ 267,463 | \$ 267,463 | \$ 267,463 | \$ 267,463 |
| <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 | | | \$ 133,732 | \$ 280,829 | \$ 267,463 | \$ 267,463 | \$ 267,463 | \$ 267,463 |

SEWER BOND RESERVE ACCOUNT (2009 IEPA Loan)

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

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

Source of Funds

The 2009 IEPA loan requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24th of the maximum annual debt service until such time as the sum of \$267,464 (maximum annual debt service) has been accumulated. This reserve obligation has been fully satisfied (which equals the annual debt service amount of \$267,464). Nominal investment interest earnings will be transferred back to the Sewer Connection Fee Account.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND RESERVE ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|------------------|------------------|------------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 280,829 | \$ 280,829 | \$ 267,464 | \$ 267,464 | \$ 267,464 |
| REVENUES: | | | | | | | | |
| <i>Interest</i> | \$ 122 | \$ 2,372 | \$ 5,314 | \$ 3,000 | \$ 2,100 | \$ 2,200 | \$ 2,200 | \$ 2,200 |
| <i>T/F From:</i> | | | | | | | | |
| <i>Sewerage Fund</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Sewer Conn. Fees</i> | 70,818 | 64,722 | 64,742 | (3,000) | (15,465) | (2,200) | (2,200) | (2,200) |
| TOTAL | \$ 70,940 | \$ 67,094 | \$ 70,056 | \$ 0 | \$ (13,365) | \$ 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ 70,940 | \$ 67,094 | \$ 70,056 | \$ 0 | \$ (13,365) | \$ 0 | \$ 0 | \$ 0 |

SEWER BOND DEPRECIATION ACCOUNT (2009 IEPA Loan)

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

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

Source of Funds

The 2009 IEPA loan requires monthly transfers in the amount of \$4,205 to meet the bond depreciation reserve covenants. This total reserve obligation of \$521,553 will be fully satisfied in FY18-19.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND DEPRECIATION ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 188,279 | \$ 188,988 | \$ 241,143 | \$ 293,298 | \$ 345,453 |
| REVENUES: | | | | | | | | |
| Interest | \$ 65 | \$ 1,265 | \$ 3,353 | \$ 1,700 | \$ 1,600 | \$ 1,700 | \$ 1,700 | \$ 1,700 |
| T/F From: | | | | | | | | |
| Sewer O & M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewer Conn. Fees | 37,770 | 73,432 | 73,432 | 73,188 | 50,555 | 50,455 | 50,455 | 50,455 |
| TOTAL | \$ 37,835 | \$ 74,697 | \$ 76,785 | \$ 74,888 | \$ 52,155 | \$ 52,155 | \$ 52,155 | \$ 52,155 |
| EXPENDITURES | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 37,835 | \$ 74,697 | \$ 76,785 | \$ 74,888 | \$ 52,155 | \$ 52,155 | \$ 52,155 | \$ 52,155 |

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 has upgraded these existing mains to accommodate the anticipated flow.

Current Year (FY12-13) Projection

Project complete FY11-12

Source of Funds

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

Budgeted Expenditures

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

DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Bond Proceeds | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interest | 798 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | \$ 798 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| T/F FROM: | | | | | | | | |
| Cum.-Cruger San. Sewer | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewer Sub. Dev. Fund | 58,357 | 264,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewer O & M | 0 | 365,430 | 329,422 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 59,155 | \$ 629,430 | \$ 329,422 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 364,112 | 912,639 | 36,213 | 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 | \$ 364,112 | \$ 912,639 | \$ 36,213 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ (304,957) | \$ (283,209) | \$ 293,209 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST.ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------|-----------------------|
| <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> | | | | | | | | |
| <i>Purchase:</i> | | | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Construction | | | 36,213 | 0 | 0 | 0 | 0 | 0 |
| System Engineering | | | 0 | 0 | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 36,213 | \$ 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 | | | \$ 36,213 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Project complete FY09-10

Source of Funds

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

Budgeted Expenditures

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

SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| <i>Federal Grant</i> | \$ 101,053 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>CDAP Grant</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Misc. Revenue</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | \$ 101,053 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| T/F From: | | | | | | | | |
| Sewer Subd. Dev. Fee | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Sewer Fund | 150,616 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 251,669 | \$ 0 | \$ 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> | 190,667 | 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 | \$ 190,667 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 61,002 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 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 Sewer Treatment Plant No. 2 (Phase I).

Current Year FY12-13) Projection

A final transfer of \$373,007 was reimbursed to Sewer Connection Fee Account.

Source of Funds

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

Budgeted Expenditures

No expenditures are planned in the coming year as the project is complete.

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------------|--------------------|--------------------|-------------------|---------------------|---------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | | | | \$ 336,406 | \$ 373,007 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Loan Proceeds-ARRA | \$1,427,576 | \$ 460,970 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Loan Proceeds-WPCLP | 0 | 3,336,118 | 440,974 | 0 | 0 | 0 | 0 | 0 |
| Forg. Loan Proceeds-ARRA | 1,427,576 | 460,970 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 33 | 63 | 1 | 0 | 0 | 0 | 0 | 0 |
| T/F STP No. 1 Renovation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| T/F from Sewer O&M | 4,309 | 19,500 | 11,688 | 0 | 0 | 0 | 0 | 0 |
| T/F from Sewer Conn. | 539,043 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$3,398,537 | \$4,277,621 | \$ 452,663 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 23,400 | 2,863,378 | 62,632 | 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 | \$ 23,400 | \$2,863,378 | \$ 62,632 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$3,375,137 | \$1,414,243 | \$ 390,031 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intra-Fund Transfers | 0 | 305,500 | 46,002 | 336,406 | 373,007 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$3,375,137 | \$1,108,743 | \$ 344,029 | \$ (336,406) | \$ (373,007) | \$ 0 | \$ 0 | \$ 0 |

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

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|------------------------------|------------------------------|
| <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 | | | \$ 50,894 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 11,738 | 0 | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 62,632 | \$ 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 | | | \$ 62,632 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfers</u> | | | | | | | | |
| T/F to Sewer Conn. Fees | | | \$ 46,002 | \$ 321,796 | \$ 373,007 | \$ 0 | \$ 0 | \$ 0 |
| T/F to Sewer O & M | | | 0 | 14,610 | 0 | 0 | 0 | 0 |
| TOTAL INTRA-FUND TRANSFERS | | | \$ 46,002 | \$ 336,406 | \$ 373,007 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | | | | | | |
| INCL. INTRA-FUND TRANSFERS | | | \$ 108,634 | \$ 336,406 | \$ 373,007 | \$ 0 | \$ 0 | \$ 0 |

STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Expenses were incurred in FY12-13 for design engineering work related to the preparation and submittal of an amendment to the city's Facilities Plan. The City is in the final stages of IEPA approval for this project.

Source of Funds

The city plans to issue bonds to finance this project. An annual transfer from Sewer O&M is also planned to segregate sewer user fee revenue dedicated to this project. In addition, a transfer from Sewer Connection Fees is used to offset construction costs attributable to new development.

Budgeted Expenditures

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

STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|---------------------|--------------------|---------------------|-------------------|-------------------|
| Beg. Cash Balance | | | | \$ 33,754 | \$ 0 | \$ 160,637 | \$ 424,879 | \$ 584,729 |
| REVENUES: | | | | | | | | |
| Bond Proceeds | \$ 0 | \$ 0 | \$ 0 | \$ 3,750,000 | \$ 0 | \$ 4,085,000 | \$ 0 | \$ 0 |
| T/F From | | | | | | | | |
| Sewer O&M | 0 | 0 | 6,825 | 127,869 | 227,272 | 200,782 | 327,033 | 327,033 |
| Sewer Conn. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 70,817 | 70,817 |
| TOTAL REVENUE | \$ 0 | \$ 0 | \$ 6,825 | \$ 3,877,869 | \$ 227,272 | \$ 4,285,782 | \$ 397,850 | \$ 397,850 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 3,750,000 | 66,635 | 4,021,540 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 238,000 | 238,000 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 3,750,000 | \$ 66,635 | \$ 4,021,540 | \$ 238,000 | \$ 238,000 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 6,825 | \$ 127,869 | \$ 160,637 | \$ 264,242 | \$ 159,850 | \$ 159,850 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 0 | \$ 0 | \$ 6,825 | \$ 127,869 | \$ 160,637 | \$ 264,242 | \$ 159,850 | \$ 159,850 |

SUPPORTING DETAIL FOR STP No. 2 PHASE 2A CONSTRUCTION ACCOUNT

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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:</i> | | | | | | | | |
| System | | | \$ 0 | \$ 3,500,000 | \$ 0 | \$ 3,787,600 | \$ 0 | \$ 0 |
| System Engineering | | | 0 | 250,000 | 66,635 | 223,940 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 10,000 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 3,750,000 | \$ 66,635 | \$ 4,021,540 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | | | |
| IEPA Loan - Phase 2A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 238,000 | \$ 238,000 |
| 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 | \$ 3,750,000 | \$ 66,635 | \$ 4,021,540 | \$ 0 | \$ 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 | \$ 3,750,000 | \$ 66,635 | \$ 4,021,540 | \$ 0 | \$ 0 |

STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT

Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the planned Phase 2B project – Farm Creek Sanitary Sewer Improvement. Completion of this project will allow for the abandonment of STP1. The current timetable is to complete this project by the end of calendar year 2018.

Current Year (FY12-13) Projection

Expenses were incurred in FY12-13 for design engineering work related to the project.

Source of Funds

The city plans to issue conventional bonds to finance this project. It is anticipated to use the funds freed up from the retirement of the 1997 EPA loan since this project is to be funded 100% by existing users.

Budgeted Expenditures

Funds are budgeted for planned engineering costs in conjunction with the project.

STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Bond Proceeds | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| T/F From | | | | | | | | |
| Sewer O&M | 0 | 0 | 0 | 10,000 | 15,000 | 40,000 | 0 | 20,000 |
| Sewer Conn. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 0 | \$ 0 | \$ 0 | \$ 10,000 | \$ 15,000 | \$ 40,000 | \$ 0 | \$ 20,000 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 10,000 | 15,000 | 40,000 | 0 | 20,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 10,000 | \$ 15,000 | \$ 40,000 | \$ 0 | \$ 20,000 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT

| | FTE YEARS | FTE YEARS | ACTUAL | BUDGET | EST.ACT. | BUDGET | PROJ. | PROJ. |
|--|------------------|------------------|---------------|---------------|-----------------|---------------|--------------|--------------|
| | 12-13 | 13-14 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| <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: | | | | | | | | |
| System | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 20,000 |
| System Engineering | | | 0 | 10,000 | 15,000 | 40,000 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 10,000 | \$ 15,000 | \$ 40,000 | \$ 0 | \$ 20,000 |
| <u>Debt Service Detail</u> | | | | | | | | |
| IEPA Loan - Phase 2A | | | \$ 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 | \$ 15,000 | \$ 40,000 | \$ 0 | \$ 20,000 |
| <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 | \$ 15,000 | \$ 40,000 | \$ 0 | \$ 20,000 |

MOTOR EQUIPMENT REPLACEMENT FUND

Core Service, Purpose or Function

The city budgets for costs associated with services, supplies, maintenance and repairs of its fleet of vehicles and equipment as well as for the eventual replacement of that same equipment. This approach assures that cash funding has been reserved to and serves as a guideline (replacement is driven based on need and condition of the vehicle).

Current Year (FY12-13) Projection

Total projected revenues are slightly over budget. Expenses are estimated to be slightly under budget. Fuel costs were substantially less than budget due to a mild winter.

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.

Note: That the GF Streets transfer is considerably less than normal in FY13-14 due to a 5 year leasing program with Altorfer Equipment (2 backhoes & 1 skid steer) which resulted in a \$201,000 funding credit.

Budgeted Expenditures

Personnel

All wage and benefit costs associated with the city's full time mechanic are assigned to this fund.

Operations

Budgeted operations costs are projected to increase by 6%. The budget for fuel purchases account for the majority of operations expenses. The purchase of repair and maintenance commodities (fluids, filters, parts, tires, plow blades, etc.) and contractual services account for the majority of the remainder.

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

| | |
|----------|---|
| \$70,000 | 2 Police Vehicles (includes - Radio, Lights and Acc.) |
| \$30,000 | Service Truck for Street (Lin 25) |
| \$30,000 | Service Truck for Water and Sewer Maintenance (Lin10) |
| \$6,500 | Riding Mower for Cemetery |
| \$6,500 | Salt Spreader for Pickup |
| \$13,500 | Snow Plow and brackets for Cat Backhoe |

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| Beg. Cash Balance | | | | \$ 1,267,896 | \$ 1,256,907 | \$ 1,426,768 | \$ 1,425,968 | \$ 1,331,102 |
| REVENUES: | | | | | | | | |
| <i>T/F From:</i> | | | | | | | | |
| <i>GF L/A</i> | \$ 2,400 | \$ 2,400 | \$ 1,800 | \$ 1,800 | \$ 1,800 | \$ 3,100 | \$ 3,200 | \$ 3,300 |
| <i>GF Streets</i> | 222,000 | 240,000 | 290,000 | 412,000 | 412,000 | 214,500 | 254,000 | 270,000 |
| <i>GF Police</i> | 238,853 | 231,000 | 184,000 | 208,000 | 208,000 | 241,500 | 250,000 | 267,000 |
| <i>GF Police - Grant</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>GF P/Z</i> | 18,000 | 0 | 0 | 1,900 | 1,900 | 1,500 | 1,600 | 1,700 |
| <i>Cemetery</i> | 5,900 | 5,500 | 7,500 | 7,600 | 7,600 | 5,000 | 5,200 | 5,400 |
| <i>Water</i> | 64,000 | 66,000 | 85,000 | 57,000 | 57,000 | 34,500 | 65,000 | 70,000 |
| <i>Sewer</i> | 82,000 | 82,500 | 100,000 | 92,000 | 92,000 | 30,500 | 125,000 | 132,000 |
| <i>Pol. Spec. Proj. (Pol. Veh.)</i> | 26,000 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 |
| <i>Pol. Spec. Proj. (Canine)</i> | 0 | 0 | 0 | 0 | 22,105 | 4,300 | 4,500 | 4,600 |
| <i>Interest</i> | 8,825 | 14,882 | 10,970 | 12,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| <i>Fuel Sales</i> | 24,094 | 18,841 | 17,586 | 25,000 | 35,000 | 25,000 | 25,000 | 25,000 |
| <i>Miscellaneous</i> | 319 | 326 | 88 | 0 | 500 | 0 | 0 | 0 |
| <i>Sale of Equipment</i> | 0 | 13,845 | 13,025 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 692,391 | \$ 675,294 | \$ 709,969 | \$ 827,300 | \$ 857,905 | \$ 569,900 | \$ 743,500 | \$ 789,000 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 79,173 | \$ 84,121 | \$ 89,380 | \$ 98,600 | \$ 93,120 | \$ 103,300 | \$ 111,552 | \$ 120,626 |
| <i>Operations</i> | 224,565 | 243,606 | 268,574 | 292,950 | 259,726 | 310,900 | 316,325 | 341,200 |
| <i>Capital</i> | 66,241 | 312,947 | 352,836 | 307,800 | 335,198 | 156,500 | 410,489 | 40,318 |
| <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 | \$ 369,979 | \$ 640,674 | \$ 710,790 | \$ 699,350 | \$ 688,044 | \$ 570,700 | \$ 838,366 | \$ 502,144 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 322,412 | \$ 34,620 | \$ (821) | \$ 127,950 | \$ 169,861 | \$ (800) | \$ (94,866) | \$ 286,856 |

SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| Personnel Detail | | | | | | | | |
| Public Services Manager | 0.10 | 0.10 | | | | | | |
| Mechanic | 1.00 | 1.00 | | | | | | |
| Regular Salaries | | | \$ 60,821 | \$ 63,000 | \$ 63,000 | \$ 65,000 | \$ 68,738 | \$ 72,690 |
| Overtime | | | 977 | 3,100 | 1,000 | 3,200 | 3,384 | 3,579 |
| Standby | | | 215 | 300 | 300 | 400 | 423 | 447 |
| Unused Sick Time | | | 933 | 1,000 | 700 | 1,000 | 1,058 | 1,118 |
| Group Insurance | | | 19,424 | 23,000 | 21,000 | 25,000 | 28,750 | 33,063 |
| Retiree Health Insurance | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Savings Plan Contribution | | | 842 | 1,300 | 600 | 1,300 | 1,375 | 1,454 |
| Payroll Taxes | | | 500 | 500 | 420 | 500 | 529 | 559 |
| Workers Comp. Insurance | | | 4,690 | 5,200 | 5,000 | 5,700 | 6,028 | 6,374 |
| Uniform Rental | | | 978 | 1,200 | 1,100 | 1,200 | 1,269 | 1,342 |
| TOTAL FTE YEARS | 1.10 | 1.10 | | | | | | |
| TOTAL PERSONNEL | | | \$ 89,380 | \$ 98,600 | \$ 93,120 | \$ 103,300 | \$ 111,552 | \$ 120,626 |
| Operations Detail | | | | | | | | |
| R/M-Contractual | | | \$ 30,996 | \$ 30,000 | \$ 23,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| Drug & Alcohol Testing | | | 24 | 50 | 26 | 50 | 50 | 50 |
| Professional Fees | | | 0 | 100 | 0 | 100 | 100 | 100 |
| Communications | | | 388 | 600 | 0 | 0 | 625 | 650 |
| Membership Dues | | | 0 | 0 | 0 | 100 | 0 | 0 |
| Training | | | 0 | 100 | 0 | 500 | 100 | 100 |
| Reference Materials/Manuals | | | 0 | 0 | 0 | 250 | 0 | 0 |
| Property Insurance | | | 2,507 | 2,600 | 2,700 | 3,400 | 2,700 | 2,800 |
| Lease/Rent Expense | | | 0 | 0 | 9,000 | 17,000 | 0 | 0 |
| R/M-Commodities | | | 55,655 | 55,000 | 48,000 | 55,000 | 57,500 | 60,000 |
| Operating Supplies | | | 1,962 | 2,500 | 2,000 | 2,500 | 2,750 | 3,000 |
| Miscellaneous Equipment | | | 53 | 1,000 | 0 | 1,000 | 1,500 | 1,500 |
| Fuel | | | 174,979 | 200,000 | 175,000 | 200,000 | 220,000 | 242,000 |
| Misc. Expenses | | | 2,010 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| TOTAL OPERATIONS | | | \$ 268,574 | \$ 292,950 | \$ 259,726 | \$ 310,900 | \$ 316,325 | \$ 341,200 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Vehicles & Equipment | | | \$ 352,836 | \$ 307,800 | \$ 335,198 | \$ 156,500 | 410,489 | 40,318 |
| TOTAL CAPITAL | | | \$ 352,836 | \$ 307,800 | \$ 335,198 | \$ 156,500 | \$ 410,489 | \$ 40,318 |
| 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 | | | \$ 710,790 | \$ 699,350 | \$ 688,044 | \$ 570,700 | \$ 838,366 | \$ 502,144 |
| Depreciation Expense | | | | | | | | |
| Motorized Equipment | | | \$ 221,190 | \$ 210,000 | \$ 230,000 | \$ 250,000 | \$ 275,000 | \$ 300,000 |

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CEMETERY FUND

Core Service, Purpose or Function

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

Current Year (F12-13) Projection

FY12-13 revenues are projected to be slightly under budget largely due to decreased grave sales and interment fees. Expenditures are estimated to be under budget. The end of year cash balance will improve accordingly.

Source of Funds

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

Budgeted Expenditures

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

Operations. Routine expenses are incurred in the maintenance and care of the cemetery buildings and grounds. Supplemental funds are provided for tree and shrub planting (\$5,000).

Capital. Funds to purchase and install the planned Cremains Niche Memorial are carried forward from the prior fiscal year. This project is a priority this FY with an estimated cost of \$30,000 and the ability to expand as the need arises.

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

CEMETERY FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 226,606 | \$ 258,601 | \$ 264,476 | \$ 234,526 | \$ 238,028 |
| REVENUES: | | | | | | | | |
| Footings | \$ 400 | \$ 2,400 | \$ 1,400 | \$ 1,000 | \$ 2,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Grave Sales | 51,050 | 43,950 | 63,950 | 50,000 | 40,000 | 50,000 | 50,000 | 50,000 |
| Interment Fees | 34,450 | 27,700 | 38,400 | 30,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Interest | 3,055 | 3,410 | 2,544 | 3,000 | 1,900 | 2,000 | 2,000 | 2,000 |
| Penalty Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Inc. | 706 | 1,344 | 1,116 | 1,000 | 500 | 1,000 | 1,000 | 1,000 |
| TOTAL | \$ 89,661 | \$ 78,804 | \$ 107,410 | \$ 85,000 | \$ 79,400 | \$ 89,000 | \$ 89,000 | \$ 89,000 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 48,262 | \$ 49,808 | \$ 58,279 | \$ 62,650 | \$ 58,600 | \$ 65,250 | \$ 69,498 | \$ 74,089 |
| Operations | 13,075 | 5,253 | 3,365 | 19,110 | 5,750 | 17,700 | 9,800 | 9,900 |
| Capital | 0 | 0 | 0 | 30,000 | 1,575 | 31,000 | 1,000 | 1,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 5,900 | 5,500 | 7,500 | 7,600 | 7,600 | 5,000 | 5,200 | 5,400 |
| TOTAL | \$ 67,237 | \$ 60,561 | \$ 69,144 | \$ 119,360 | \$ 73,525 | \$ 118,950 | \$ 85,498 | \$ 90,389 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 22,424 | \$ 18,243 | \$ 38,266 | \$ (34,360) | \$ 5,875 | \$ (29,950) | \$ 3,502 | \$ (1,389) |

SUPPORTING DETAIL FOR CEMETERY FUND

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ 14-15 | PROJ 15-16 |
|-----------------------------------|--------------------|--------------------|-----------------|-----------------|-------------------|-----------------|---------------|---------------|
| Personnel Detail | | | | | | | | |
| Street/Cemetery Supervisor | 0.15 | 0.15 | | | | | | |
| Regular Salaries | | | \$ 9,328 | \$ 9,200 | \$ 9,200 | \$ 9,500 | \$ 10,046 | \$ 10,624 |
| City Clerk | 0.15 | 0.15 | 6,214 | 6,500 | 6,500 | 6,700 | 6,900 | 7,100 |
| Cemetery Sexton | 0.50 | 0.50 | | | | | | |
| Grounds Mtnc. | 0.50 | 0.50 | | | | | | |
| Part Time Wages | | | 30,709 | 32,000 | 29,000 | 33,000 | 34,898 | 36,904 |
| Standby | | | 41 | 100 | 100 | 100 | 106 | 112 |
| Overtime | | | 466 | 1,200 | 1,000 | 1,300 | 1,375 | 1,454 |
| Unused Sick Time | | | 0 | 150 | 100 | 150 | 159 | 168 |
| Group Insurance | | | 6,082 | 7,400 | 6,800 | 8,000 | 9,200 | 10,580 |
| Retiree Health Insurance | | | 1,369 | 1,400 | 1,400 | 1,800 | 1,845 | 1,891 |
| Health Savings Plan Contribution | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Uniform Rental | | | 340 | 400 | 500 | 500 | 529 | 559 |
| Workers Comp. Insurance | | | 3,260 | 3,400 | 3,300 | 3,500 | 3,701 | 3,914 |
| Unemployment Insurance Tax | | | 470 | 900 | 700 | 700 | 740 | 783 |
| TOTAL FTE YEARS | 1.30 | 1.30 | | | | | | |
| TOTAL PERSONNEL | | | \$ 58,279 | \$ 62,650 | \$ 58,600 | \$ 65,250 | \$ 69,498 | \$ 74,089 |
| Operations Detail | | | | | | | | |
| R/M Equipment-Cont. | | | \$ 340 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 |
| R/M Grounds-Cont. | | | 35 | 14,500 | 2,000 | 9,500 | 5,000 | 5,000 |
| Engineering Fees | | | 0 | 300 | 0 | 300 | 300 | 300 |
| Legal Fees | | | 93 | 300 | 0 | 300 | 300 | 300 |
| Consultation Fees | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Postage | | | 273 | 300 | 300 | 300 | 300 | 300 |
| Communications | | | 226 | 500 | 400 | 500 | 500 | 500 |
| Electricity | | | 496 | 400 | 320 | 400 | 450 | 500 |
| Property Insurance | | | 185 | 210 | 230 | 300 | 350 | 400 |
| Lease/Rent Expense | | | 0 | 300 | 0 | 300 | 300 | 300 |
| R/M Equipment-Comm. | | | 57 | 300 | 250 | 300 | 300 | 300 |
| R/M Grounds-Comm. | | | 1,209 | 500 | 1,500 | 2,500 | 500 | 500 |
| Office Supplies | | | 49 | 100 | 50 | 100 | 100 | 100 |
| Operating Supplies | | | 143 | 300 | 150 | 300 | 300 | 300 |
| Miscellaneous Equipment | | | 0 | 500 | 0 | 2,000 | 500 | 500 |
| Misc. Expenses | | | 259 | 400 | 350 | 400 | 400 | 400 |
| Bad Debt Expense | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 3,365 | \$ 19,110 | \$ 5,750 | \$ 17,700 | \$ 9,800 | \$ 9,900 |
| Capital Detail | | | | | | | | |
| Purchase: | | | | | | | | |
| Equipment | | | \$ 0 | \$ 0 | \$ 1,575 | \$ 1,000 | \$ 0 | \$ 0 |
| System | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Cemetery Impr. | | | 0 | 30,000 | 0 | 30,000 | 1,000 | 1,000 |
| Engineering | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 30,000 | \$ 1,575 | \$ 31,000 | \$ 1,000 | \$ 1,000 |
| 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 | | | \$ 7,500 | \$ 7,600 | \$ 7,600 | \$ 5,000 | \$ 5,200 | \$ 5,400 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 7,500 | \$ 7,600 | \$ 7,600 | \$ 5,000 | \$ 5,200 | \$ 5,400 |
| TOTAL EXPENDITURES | | | \$ 69,144 | \$ 119,360 | \$ 73,525 | \$ 118,950 | \$ 85,498 | \$ 90,389 |

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 (FY12-13) Projection

Expenditures are projected to be over budget due to unexpected radio narrow banding requirement and the General Fund transfer will be made as planned.

Source of Funds

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

Budgeted Expenditures

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

ESDA FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 24,224 | \$ 24,453 | \$ 24,553 | \$ 24,603 | \$ 25,118 |
| REVENUES: | | | | | | | | |
| Tax: | | | | | | | | |
| Property | \$ 3,216 | \$ 3,206 | \$ 3,197 | \$ 3,200 | \$ 3,315 | \$ 3,300 | \$ 3,200 | \$ 3,200 |
| Interest | 24 | 29 | 17 | 40 | 30 | 40 | 40 | 40 |
| Miscellaneous Inc. | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| T/F From: | | | | | | | | |
| GC Unrestricted | 3,000 | 5,000 | 3,000 | 5,000 | 5,000 | 5,700 | 5,000 | 5,000 |
| Police Spec. Proj. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 6,800 | \$ 8,235 | \$ 6,214 | \$ 8,240 | \$ 8,345 | \$ 9,040 | \$ 8,240 | \$ 8,240 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 9,807 | 3,554 | 4,381 | 7,710 | 7,015 | 8,990 | 7,725 | 7,750 |
| Capital | 16,078 | 0 | 0 | 0 | 1,230 | 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 | \$ 25,885 | \$ 3,554 | \$ 4,381 | \$ 7,710 | \$ 8,245 | \$ 8,990 | \$ 7,725 | \$ 7,750 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ (19,085) | \$ 4,681 | \$ 1,833 | \$ 530 | \$ 100 | \$ 50 | \$ 515 | \$ 490 |

SUPPORTING DETAIL FOR ESDA FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</i> |
|-----------------------------------|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|------------------------------|------------------------------|
| Personnel Detail | | | | | | | | |
| 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 |
| Operations Detail | | | | | | | | |
| R & M Bldg. (Contr.) | | | \$ 0 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| R&M Equip. (Contr.) | | | 1,048 | 800 | 1,500 | 900 | 800 | 800 |
| Communications | | | 1,124 | 960 | 1,125 | 1,550 | 975 | 1,000 |
| Property Insurance | | | 304 | 500 | 450 | 600 | 500 | 500 |
| Lease/Rent Expense | | | 1,760 | 2,200 | 1,920 | 2,200 | 2,200 | 2,200 |
| R&M Bldg. (Comm.) | | | 0 | 500 | 0 | 300 | 500 | 500 |
| R&M Equip. (Comm.) | | | 64 | 500 | 0 | 300 | 500 | 500 |
| Miscellaneous Equipment | | | 0 | 1,000 | 1,520 | 2,140 | 1,000 | 1,000 |
| Miscellaneous Expenses | | | 81 | 750 | 0 | 500 | 750 | 750 |
| TOTAL OPERATIONS | | | \$ 4,381 | \$ 7,710 | \$ 7,015 | \$ 8,990 | \$ 7,725 | \$ 7,750 |
| Capital Detail | | | | | | | | |
| Purchase - Equipment | | | \$ 0 | \$ 0 | \$ 1,230 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 1,230 | \$ 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 | | | \$ 4,381 | \$ 7,710 | \$ 8,245 | \$ 8,990 | \$ 7,725 | \$ 7,750 |

AUDIT FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

FY12-13 revenues and expenditures are generally consistent with the budget estimate. A moderate increase in the beginning cash balance is projected.

Source of Funds

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

Budgeted Expenditures

All of the expenses charged to this fund are for the payment of consulting services provided by the independent accounting agency retained to perform the city's annual audit. The city's current engagement commitment for audit services with Phillips Salmi Associates expires with completion of the audit for the fiscal year ending April 30, 2012. A new contract will be negotiated beginning with the April 30, 2013 audit.

AUDIT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
|------------------------------------|---------------|---------------|---------------|---------------|------------------|---------------|--------------|--------------|
| | 09-10 | 10-11 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| Beg. Cash Balance | \$ 7,833 | \$ 11,908 | \$ 13,518 | \$ 15,028 | \$ 15,127 | \$ 16,075 | \$ 16,125 | \$ 17,175 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| <i>Property</i> | \$ 29,970 | \$ 30,017 | \$ 29,965 | \$ 30,000 | \$ 29,898 | \$ 30,000 | \$ 33,000 | \$ 35,000 |
| <i>Interest</i> | 30 | 47 | 37 | 80 | 50 | 50 | 50 | 50 |
| TOTAL | \$ 30,000 | \$ 30,064 | \$ 30,002 | \$ 30,080 | \$ 29,948 | \$ 30,050 | \$ 33,050 | \$ 35,050 |
| EXPENDITURES | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 25,925 | 28,454 | 28,393 | 29,000 | 29,000 | 30,000 | 32,000 | 34,000 |
| <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 | \$ 25,925 | \$ 28,454 | \$ 28,393 | \$ 29,000 | \$ 29,000 | \$ 30,000 | \$ 32,000 | \$ 34,000 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 4,075 | \$ 1,610 | \$ 1,609 | \$ 1,080 | \$ 948 | \$ 50 | \$ 1,050 | \$ 1,050 |

SUPPORTING DETAIL FOR AUDIT FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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> | | | | | | | | |
| <u>Consultation Fees</u> | | | \$ 28,393 | \$ 29,000 | 29,000 | 30,000 | 32,000 | 34,000 |
| TOTAL OPERATIONS | | | \$ 28,393 | \$ 29,000 | \$ 29,000 | \$ 30,000 | \$ 32,000 | \$ 34,000 |
| <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 | | | \$ 28,393 | \$ 29,000 | \$ 29,000 | \$ 30,000 | \$ 32,000 | \$ 34,000 |

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 (FY12-13) Projection

Projected FY12-13 revenues are generally consistent with the budget. Expenses are projected to be slightly over budget and thus a budget amendment will be necessitated. Net assets are projected to improve as planned.

Source of Funds

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

Budgeted Expenditures

Costs related to the purchase of liability insurance are charged to this account. (Property and workers compensation insurance costs are charged directly to the appropriate operating fund or account.) A 30% increase consistent with the renewal is budgeted for FY13-14 with the following 2 years projected with 20% increases.

Special Opportunities/Challenges/Issues

The City is in the process of rebidding the property and liability insurance due to a significant increase with renewal. It is anticipated that it will be necessary to rebid on an annual basis due to current market conditions. The City strives to maintain a minimum fund balance of at least \$100,000 for cash flow requirements related to discounted, pre-paid, insurance premiums and unanticipated expenses that may occur in any given year.

LIABILITY INSURANCE FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Net Assets | \$ 116,096 | \$ 122,854 | \$ 133,736 | \$ 164,486 | \$ 165,622 | \$ 176,402 | \$ 181,702 | \$ 188,002 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| <i>Property</i> | \$ 89,882 | \$ 95,996 | \$ 105,499 | \$ 100,000 | \$ 99,580 | \$ 100,000 | \$ 120,000 | \$ 140,000 |
| <i>Interest</i> | 876 | 592 | 284 | 300 | 200 | 300 | 300 | 300 |
| <i>Miscellaneous Inc.</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 90,758 | \$ 96,588 | \$ 105,783 | \$ 100,300 | \$ 99,780 | \$ 100,300 | \$ 120,300 | \$ 140,300 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 84,000 | 85,706 | 73,897 | 85,000 | 89,000 | 95,000 | 114,000 | 136,800 |
| <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 | \$ 84,000 | \$ 85,706 | \$ 73,897 | \$ 85,000 | \$ 89,000 | \$ 95,000 | \$ 114,000 | \$ 136,800 |
| Revenue Over (Under) Expenditures | \$ 6,758 | \$ 10,882 | \$ 31,886 | \$ 15,300 | \$ 10,780 | \$ 5,300 | \$ 6,300 | \$ 3,500 |

SUPPORTING DETAIL FOR LIABILITY FUND

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST. ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| <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> | | | \$ 73,897 | \$ 85,000 | \$ 89,000 | \$ 95,000 | \$ 114,000 | \$ 136,800 |
| TOTAL OPERATIONS | | | \$ 73,897 | \$ 85,000 | \$ 89,000 | \$ 95,000 | \$ 114,000 | \$ 136,800 |
| <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 | | | \$ 73,897 | \$ 85,000 | \$ 89,000 | \$ 95,000 | \$ 114,000 | \$ 136,800 |

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 (FY12-13) Projection

Projected FY12-13 allotments are over budget primarily due to special one-time funding from the state's capital bill. Expenditures are under budget. The end of year cash balance is expected to increase by about \$85,000.

Source of Funds

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

Budgeted Expenditures

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

MFT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
|-----------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| | 09-10 | 10-11 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| Beg. Cash Balance | | | | \$ 343,319 | \$ 374,395 | \$ 493,055 | \$ 480,555 | \$ 468,055 |
| REVENUES: | | | | | | | | |
| <i>State Allotment</i> | \$ 341,652 | \$ 399,633 | \$ 441,887 | \$ 380,000 | \$ 445,000 | \$ 360,000 | \$ 360,000 | \$ 360,000 |
| <i>Local Fuel Tax</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Interest</i> | 1,086 | 3,280 | 2,834 | 2,500 | 2,900 | 2,500 | 2,500 | 2,500 |
| <i>Trsf. From Streets</i> | 0 | 0 | 0 | 0 | 15,760 | 0 | 0 | 0 |
| TOTAL | \$ 342,738 | \$ 402,913 | \$ 444,721 | \$ 382,500 | \$ 463,660 | \$ 362,500 | \$ 362,500 | \$ 362,500 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 30,840 | 30,840 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Capital</i> | 359,640 | 378,263 | 363,427 | 400,000 | 345,000 | 375,000 | 375,000 | 375,000 |
| <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 | \$ 390,480 | \$ 409,103 | \$ 363,427 | \$ 400,000 | \$ 345,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ (47,742) | \$ (6,190) | \$ 81,294 | \$ (17,500) | \$ 118,660 | \$ (12,500) | \$ (12,500) | \$ (12,500) |

SUPPORTING DETAIL FOR MFT FUND

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST. ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| <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> | | | | | | | | |
| <i>Purchase:</i> | | | | | | | | |
| System Construction | | | \$ 363,427 | \$ 400,000 | \$ 345,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 |
| 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 | | | \$ 363,427 | \$ 400,000 | \$ 345,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 |
| <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 | | | \$ 363,427 | \$ 400,000 | \$ 345,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 |

ILLINOIS MUNICIPAL RETIREMENT FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

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

Source of Funds

The city levies property taxes to cover most of its IMRF employer contributions. Replacement property taxes received from the State of Illinois are also credited to this fund. Lastly, transfers are planned from the Sewer and Water Funds to pay a portion of the IMRF cost associated with employees assigned to the water and sewer departments. While not reflected in the budget, employee IMRF contributions are paid at the rate of 4.5% of covered wages.

Budgeted Expenditures

All city employees expected to work more than 1,000 hours annually (except police officers) are mandated to participate in IMRF, a defined benefit pension program. The city's IMRF contribution is based on an actuarially determined rate. The city's 2013 IMRF rate is 14.96%; the 2012 rate was 14.07%.

ILLINOIS MUNICIPAL RETIREMENT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | \$ 220,704 | \$ 222,363 | \$ 114,402 | \$ 114,702 | \$ 133,275 | \$ 156,140 | \$ 156,040 | \$ 163,340 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| <i>Property - IMRF</i> | \$ 174,764 | \$ 210,002 | \$ 264,711 | \$ 290,000 | \$ 288,765 | \$ 290,000 | \$ 320,000 | \$ 345,000 |
| <i>Property - Soc. Sec./MC</i> | 214,705 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Property Repl.</i> | 12,897 | 19,259 | 22,074 | 19,000 | 21,000 | 22,000 | 22,000 | 22,000 |
| <i>Interest</i> | 993 | 5,096 | 2,029 | 2,000 | 2,100 | 2,000 | 2,000 | 2,000 |
| TOTAL COLLECTIONS | 403,359 | 234,357 | 288,814 | 311,000 | 311,865 | 314,000 | 344,000 | 369,000 |
| <i>T/F From:</i> | | | | | | | | |
| <i>Water</i> | \$ 35,000 | \$ 9,500 | \$ 11,500 | \$ 14,000 | \$ 14,000 | \$ 15,200 | \$ 16,000 | \$ 17,000 |
| <i>Sewer</i> | 45,000 | 12,000 | 14,000 | 17,000 | 17,000 | 20,700 | 21,800 | 23,000 |
| TOTAL | \$ 483,359 | \$ 255,857 | \$ 314,314 | \$ 342,000 | \$ 342,865 | \$ 349,900 | \$ 381,800 | \$ 409,000 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 481,700 | \$ 255,430 | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 350,000 | \$ 374,500 | \$ 400,000 |
| <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 | 108,388 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 481,700 | \$ 363,818 | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 350,000 | \$ 374,500 | \$ 400,000 |
| Revenue Over (Under) Expenditures | \$ 1,659 | \$ (107,961) | \$ 18,873 | \$ 1,000 | \$ 22,865 | \$ (100) | \$ 7,300 | \$ 9,000 |

SUPPORTING DETAIL FOR IMRF FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST. ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|------------------------------|------------------------------|
| <u>Personnel Detail</u> | | | | | | | | |
| N/A | 0.00 | 0.00 | | | | | | |
| Social Sec./Medicare Taxes | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| IMRF Payments | | | 295,441 | 341,000 | 320,000 | 350,000 | 374,500 | 400,000 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | | | |
| TOTAL PERSONNEL | | | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 350,000 | \$ 374,500 | \$ 400,000 |
| <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> | | | | | | | | |
| T/F to Social Security/Medicare | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 295,441 | \$ 341,000 | \$ 320,000 | \$ 350,000 | \$ 374,500 | \$ 400,000 |

SOCIAL SECURITY FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Projected FY12-13 revenues and expenses are generally consistent with the budget.

Source of Funds

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

While not reflected in the budget, employee SSI/Medicare contributions are paid at the rate of 7.65% of covered wages. (Note: The provision in which employee contributions were temporarily reduced to 5.65% by Congress through the end of calendar year 2012 was not extended and thus the employee contribution will return to 7.65% in 2013.)

Budgeted Expenditures

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

| SOCIAL SECURITY/MEDICARE FUND REVENUE/EXPENDITURE SUMMARY | | | | | | | | |
|--|---------------|---------------|---------------|---------------|------------------|---------------|--------------|--------------|
| | ACTUAL | ACTUAL | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
| | 09-10 | 10-11 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 121,086 | \$ 120,396 | \$ 142,219 | \$ 146,594 | \$ 137,894 | \$ 142,094 |
| REVENUES: | | | | | | | | |
| Tax: | | | | | | | | |
| Property - IMRF | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Property - Soc. Sec./MC | 0 | 210,002 | 225,744 | 240,000 | 238,975 | 240,000 | 265,000 | 285,000 |
| Property Repl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 2,303 | 2,500 | 1,900 | 2,000 | 2,000 | 2,000 |
| TOTAL COLLECTIONS | 0 | 210,002 | 228,047 | 242,500 | 240,875 | 242,000 | 267,000 | 287,000 |
| T/F From: | | | | | | | | |
| Water | \$ 0 | \$ 25,000 | \$ 27,000 | \$ 28,500 | \$ 28,500 | \$ 29,300 | \$ 31,000 | \$ 32,800 |
| Sewer | 0 | 33,000 | 34,000 | 35,000 | 35,000 | 40,000 | 42,200 | 44,500 |
| IMRF | 0 | 108,388 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 376,390 | \$ 289,047 | \$ 306,000 | \$ 304,375 | \$ 311,300 | \$ 340,200 | \$ 364,300 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 255,304 | \$ 267,914 | \$ 300,000 | \$ 300,000 | \$ 320,000 | \$ 336,000 | \$ 355,000 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 255,304 | \$ 267,914 | \$ 300,000 | \$ 300,000 | \$ 320,000 | \$ 336,000 | \$ 355,000 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 121,086 | \$ 21,133 | \$ 6,000 | \$ 4,375 | \$ (8,700) | \$ 4,200 | \$ 9,300 |

SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|------------------------------|------------------------------|
| <u>Personnel Detail</u> | | | | | | | | |
| N/A | 0.00 | 0.00 | | | | | | |
| Social Sec./Medicare Taxes | | | \$ 267,914 | \$ 300,000 | \$ 300,000 | \$ 320,000 | \$ 336,000 | \$ 355,000 |
| IMRF Payments | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | | | |
| TOTAL PERSONNEL | | | \$ 267,914 | \$ 300,000 | \$ 300,000 | \$ 320,000 | \$ 336,000 | \$ 355,000 |
| <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 | | | \$ 267,914 | \$ 300,000 | \$ 300,000 | \$ 320,000 | \$ 336,000 | \$ 355,000 |

POLICE PENSION FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

The projected EOY fund balance is estimated to increase by about \$136,000.

Source of Funds

Police Pension expenses are funded by employee contributions (9.91% of covered wages), investment earnings and property taxes. The property tax component is set at whatever level is necessary to meet the projected annual liabilities. The city retains an independent actuary to calculate its required contribution. The employer pension contribution is currently equivalent to 24.6% up slightly from 22.5% of covered wages.

Budgeted Expenditures

The city is obligated to budget funds each year to meet its expected pension expenses. Payments to pensioners account for the majority of these expenses. Refunds to employees that elect to withdraw from the fund upon separation account for most of the remainder. At the present time, there are ten (10) pensioners receiving retirement benefits up one (1) from last year.

Special Opportunities/Challenges/Issues

Investment income was down significantly from the prior year (annual investment return of 0.57%). The City's Tax Levy Requirement has increased from \$248,296 last year to \$274,267 this year (10.5%). The increase in the Tax Levy is due to the increase in salaries and the investment return being less than the assumption (7.0%).

POLICE PENSION FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | | | | \$ 6,084,189 | \$ 5,874,901 | \$ 6,010,981 | \$ 6,189,431 | \$ 6,314,281 |
| REVENUES: | | | | | | | | |
| Interest | 128,921 | 121,759 | 110,102 | 100,000 | 90,000 | 100,000 | 100,000 | 100,000 |
| Employee Contr. | 104,567 | 99,144 | 114,600 | 120,000 | 111,000 | 125,000 | 130,000 | 135,000 |
| Employer Contr. | 266,726 | 266,805 | 250,121 | 267,310 | 249,475 | 275,000 | 294,000 | 315,000 |
| Dividend Revenue | 16,588 | 25,866 | 29,100 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Misc. Income | 50 | 23 | 46 | 0 | 50 | 0 | 0 | 0 |
| Gain/(Loss) on Inv. | 509,930 | 293,598 | (105,978) | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL | \$ 1,026,782 | \$ 807,195 | \$ 397,991 | \$ 602,310 | \$ 565,525 | \$ 615,000 | \$ 639,000 | \$ 665,000 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 249,673 | \$ 257,027 | \$ 315,721 | \$ 385,000 | \$ 388,000 | \$ 400,000 | \$ 478,000 | \$ 492,340 |
| Operations | 14,627 | 7,601 | 3,848 | 35,150 | 41,445 | 36,550 | 36,150 | 36,250 |
| 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 | \$ 264,300 | \$ 264,628 | \$ 319,569 | \$ 420,150 | \$ 429,445 | \$ 436,550 | \$ 514,150 | \$ 528,590 |
| Revenue Over (Under) Expenditures | \$ 762,482 | \$ 542,567 | \$ 78,422 | \$ 182,160 | \$ 136,080 | \$ 178,450 | \$ 124,850 | \$ 136,410 |

SUPPORTING DETAIL FOR POLICE PENSION FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</i> |
|--|----------------------------------|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|------------------------------|------------------------------|
| <u>Personnel Detail</u> | | | | | | | | |
| N/A | 0.00 | 0.00 | | | | | | |
| Clerk/Accountant | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Salaries - Pension | | | 315,721 | 385,000 | 388,000 | 400,000 | 478,000 | 492,340 |
| TOTAL FTE YEARS | 0.00 | 0.00 | | | | | | |
| TOTAL PERSONNEL | | | \$ 315,721 | \$ 385,000 | \$ 388,000 | \$ 400,000 | \$ 478,000 | \$ 492,340 |
| <u>Operations Detail</u> | | | | | | | | |
| Legal Fees | | | \$ 0 | \$ 200 | 1,700 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Memberships | | | 775 | 750 | 775 | 750 | 750 | 750 |
| Training | | | 1,500 | 2,000 | 2,000 | 2,500 | 2,000 | 2,000 |
| Compliance Fee | | | 1,051 | 1,200 | 1,159 | 1,300 | 1,400 | 1,500 |
| Contrib. Refund | | | 145 | 30,000 | 35,311 | 30,000 | 30,000 | 30,000 |
| Miscellaneous Expenses | | | 377 | 1,000 | 500 | 1,000 | 1,000 | 1,000 |
| TOTAL OPERATIONS | | | \$ 3,848 | \$ 35,150 | \$ 41,445 | \$ 36,550 | \$ 36,150 | \$ 36,250 |
| <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 | | | \$ 319,569 | \$ 420,150 | \$ 429,445 | \$ 436,550 | \$ 514,150 | \$ 528,590 |

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 (FY12-13) Projection

Projected FY 12-13 revenues are approximately \$200,000 over budget and expenses are expected to be \$196,000 under budget. This is attributable to grant income of \$30,000, which is \$10,000 more than expected and the Farm Creek Bank Stabilization also came in significantly under budget.

Source of Funds

This fund retains the income from the rental of city-owned real estate: farms, R/C airfield, and cell tower lease on the Blumenshine farm. Given the limited income, transfers are typically required to fully fund capital projects. Transfers of \$190,000 from the General Fund are anticipated in FY13-14 to fully fund the capital projects enumerated below.

Budgeted Expenditures

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

Capital

| | |
|--|-----------|
| N. Main St. Drainage Improvement (Materials) | \$18,000 |
| Briarcliff/Colonial Court Storm Sewer | \$253,500 |
| Rolling Meadows Storm Sewer Replacement | \$20,000 |

Challenges, Opportunities and/or Issues

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

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

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

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
|-----------------------------|------------------|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| | 09-10 | 10-11 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| Beg. Cash Balance | | | | \$ 5,048 | \$ 63,572 | \$ 70,492 | \$ 70,942 | \$ 72,392 |
| REVENUES: | | | | | | | | |
| <i>Miscellaneous Inc.</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 100 | \$ 0 | \$ 0 | \$ 0 |
| <i>Rental Income</i> | 41,092 | 44,439 | 50,795 | 51,000 | 51,000 | 51,500 | 51,500 | 51,500 |
| <i>Grant Income</i> | 0 | 0 | 0 | 20,000 | 30,000 | 0 | 0 | 0 |
| <i>Interest</i> | 49 | 91 | 41 | 50 | 50 | 50 | 50 | 50 |
| <i>T/F From:</i> | | | | | | | | |
| <i>GF Unrestricted</i> | 0 | 0 | 0 | 350,000 | 140,000 | 250,000 | 160,000 | 0 |
| <i>GC Telecom Tax</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Pol Spec Proj.</i> | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0 | 0 |
| TOTAL | \$ 41,141 | \$ 44,530 | \$ 50,836 | \$ 471,050 | \$ 271,150 | \$ 301,550 | \$ 211,550 | \$ 51,550 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 9,985 | 7,848 | 40,976 | 7,000 | 8,000 | 9,600 | 10,100 | 10,600 |
| <i>Capital</i> | 0 | 0 | 65,854 | 453,000 | 256,230 | 291,500 | 200,000 | 20,000 |
| <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 | \$ 9,985 | \$ 7,848 | \$ 106,830 | \$ 460,000 | \$ 264,230 | \$ 301,100 | \$ 210,100 | \$ 30,600 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 31,156 | \$ 36,682 | \$ (55,994) | \$ 11,050 | \$ 6,920 | \$ 450 | \$ 1,450 | \$ 20,950 |

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

| | FTE YEARS | FTE YEARS | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
|-----------------------------------|------------------|------------------|---------------|---------------|------------------|---------------|--------------|--------------|
| | 12-13 | 13-14 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| Operations Detail | | | | | | | | |
| <i>Other Professional Fees</i> | | | \$ 28,059 | \$ 2,500 | \$ 4,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| <i>Publishing Fees</i> | | | 0 | 0 | 0 | 0 | 100 | 100 |
| <i>R & M System - Comm.</i> | | | 7,079 | 0 | 0 | 0 | 0 | 0 |
| <i>Miscellaneous Expense</i> | | | 5,838 | 4,500 | 4,000 | 6,600 | 7,000 | 7,500 |
| TOTAL OPERATIONS | | | \$ 40,976 | \$ 7,000 | \$ 8,000 | \$ 9,600 | \$ 10,100 | \$ 10,600 |
| Capital Detail | | | | | | | | |
| <i>Purchase:</i> | | | | | | | | |
| <i>Bldg & Property</i> | | | \$ 0 | \$ 1,000 | \$ 500 | \$ 0 | \$ 0 | \$ 0 |
| <i>System Construction</i> | | | 38,835 | 370,000 | 226,200 | 268,000 | 200,000 | 0 |
| <i>System Engineering</i> | | | 27,019 | 81,000 | 28,930 | 22,500 | 0 | 20,000 |
| <i>System Legal</i> | | | 0 | 1,000 | 600 | 1,000 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 65,854 | \$ 453,000 | \$ 256,230 | \$ 291,500 | \$ 200,000 | \$ 20,000 |
| Debt Service Detail | | | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL DEBT SERVICE | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Inter-Fund Transfer Detail | | | | | | | | |
| N/A | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 106,830 | \$ 460,000 | \$ 264,230 | \$ 301,100 | \$ 210,100 | \$ 30,600 |

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT - MISCELLANEOUS

Core Service, Purpose or Function

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

Note: POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNTS is now separated into three (3) categories; Miscellaneous, Canine (K9) and Seizure, Tow & Impound. This allows for more accurate accounting.

Current Year (FY12-13) Projection

Projected FY12-13 revenues are comparable to budget due to the receipt of a large forfeiture (\$39,000) received offset by Seizure, Tow & Impound creation. Projected expenditures are significantly below budget because of account separation.

Source of Funds

Five (5) 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.
- DARE Account: donations received to defray expenses associated with the operation of the DARE program.
- FTA Warrant: fee to cover the costs associated with the enforcement of arrest warrants on persons who fail to appear in court with the proceeds to be used for police purposes.

Budgeted Expenditures

Operations The operations budget includes funding for DARE expenses and miscellaneous equipment used for enforcement.

Special Opportunities/Challenges/Issues

Given the difficulty in reliably predicting much of this fund's revenue, the total budgeted expenditures for each fiscal year is limited to the amount of cash on hand at the start of each fiscal year. Note: Beginning Cash balance transfer to Seizure, Tow & Impound was \$52,457

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

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | EST. ACT. | BUDGET | PROJ. | PROJ. |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 09-10 | 10-11 | 11-12 | 12-13 | 12-13 | 13-14 | 14-15 | 15-16 |
| Beg. Cash Balance | | | | \$ 83,509 | \$ 88,617 | \$ 69,863 | \$ 65,933 | \$ 67,503 |
| REVENUES: | | | | | | | | |
| <i>DUI Tech Fund</i> | \$ 4,614 | \$ 3,826 | \$ 4,499 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| <i>Drug Enf. Account</i> | 1,355 | 914 | 1,743 | 1,500 | 40,000 | 1,500 | 1,500 | 1,500 |
| <i>Police Vehicle Fund</i> | 5,699 | 6,112 | 5,390 | 5,000 | 5,500 | 5,000 | 5,000 | 5,000 |
| <i>Impound Admin. Fees</i> | 44,500 | 38,500 | 30,500 | 40,000 | 0 | 0 | 0 | 0 |
| <i>Fundraiser Account</i> | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 0 |
| <i>DARE Account</i> | 2,667 | 1,040 | 1,625 | 2,500 | 2,800 | 2,500 | 2,500 | 2,500 |
| <i>FTA Warrant Account</i> | 0 | 0 | 2,240 | 1,500 | 1,700 | 1,500 | 1,500 | 1,500 |
| <i>Interest Revenue</i> | 216 | 220 | 111 | 150 | 70 | 70 | 70 | 70 |
| <i>Grant Revenue</i> | 0 | 7,446 | 19,272 | 0 | 0 | 0 | 0 | 0 |
| <i>Misc. Revenue</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 59,051 | \$ 58,058 | \$ 65,380 | \$ 55,150 | \$ 54,070 | \$ 14,570 | \$ 14,570 | \$ 14,570 |
| EXPENDITURES | | | | | | | | |
| <i>Personnel</i> | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Operations</i> | 26,253 | 21,837 | 26,300 | 33,350 | 10,367 | 18,500 | 13,000 | 13,000 |
| <i>Capital</i> | 0 | 0 | 28,459 | 1,200 | 0 | 0 | 0 | 0 |
| <i>Debt Service</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Inter-Fund Transfers</i> | 26,000 | 50,000 | 0 | 60,000 | 10,000 | 0 | 0 | 0 |
| TOTAL | \$ 52,253 | \$ 71,837 | \$ 54,759 | \$ 94,550 | \$ 20,367 | \$ 18,500 | \$ 13,000 | \$ 13,000 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 6,798 | \$ (13,779) | \$ 10,621 | \$ (39,400) | \$ 33,703 | \$ (3,930) | \$ 1,570 | \$ 1,570 |
| Intra-Fund Transfers | 0 | 0 | 0 | 0 | 52,457 | 0 | 0 | 0 |
| Net Rev. Over (Under) Exp. | \$ 6,798 | \$ (13,779) | \$ 10,621 | \$ (39,400) | \$ (18,754) | \$ (3,930) | \$ 1,570 | \$ 1,570 |

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST. ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|---|---------------------------|---------------------------|------------------------|------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| <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>DUI Tech Expenses</i> | | | \$ 148 | \$ 10,500 | \$ 6,800 | \$ 8,000 | \$ 4,000 | \$ 4,000 |
| <i>Drug Enforcement Expenses</i> | | | 609 | 3,000 | 0 | 6,000 | 1,500 | 1,500 |
| <i>Police Vehicle Fund</i> | | | 0 | 1,500 | 0 | 2,500 | 5,000 | 5,000 |
| <i>Fundraiser Expenses</i> | | | 400 | 500 | 767 | 0 | 0 | 0 |
| <i>DARE Expenses</i> | | | 3,319 | 2,000 | 2,800 | 2,000 | 2,500 | 2,500 |
| <i>Impound Admin. Fees</i> | | | | | | | | |
| <i>Legal Expenses</i> | | | 6,618 | 8,000 | 0 | 0 | 0 | 0 |
| <i>Professional Fees</i> | | | 4,175 | 250 | 0 | 0 | 0 | 0 |
| <i>Software</i> | | | 1,188 | 3,000 | 0 | 0 | 0 | 0 |
| <i>Operating Expenses</i> | | | 80 | 1,000 | 0 | 0 | 0 | 0 |
| <i>Miscellaneous Equipment</i> | | | 9,763 | 3,600 | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS | | | \$ 26,300 | \$ 33,350 | \$ 10,367 | \$ 18,500 | \$ 13,000 | \$ 13,000 |
| <u>Capital Detail</u> | | | | | | | | |
| <i>Purchase - Equipment</i> | | | \$ 28,459 | \$ 1,200 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 28,459 | \$ 1,200 | \$ 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>MERF (from Police Vehicle Fund)</i> | | | \$ 0 | \$ 10,000 | \$ 10,000 | \$ 0 | \$ 0 | \$ 0 |
| <i>Storm Water Management (from Impound Admin.)</i> | | | 0 | 50,000 | 0 | 0 | 0 | 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 60,000 | \$ 10,000 | \$ 0 | \$ 0 | \$ 0 |
| <u>Intra-Fund Transfer Detail</u> | | | | | | | | |
| <i>Police Special Projects - Tow & Impound</i> | | | \$ 0 | \$ 0 | \$ 52,457 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 54,759 | \$ 94,550 | \$ 20,367 | \$ 18,500 | \$ 13,000 | \$ 13,000 |

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – SEIZURE, TOW & IMPOUND

Core Service, Purpose or Function

This account tracks the special project; Seizure, Tow & Impound fees collected by the Washington Police Department.

Note: POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNTS is now separated into three (3) categories; Miscellaneous, Canine (K9) and Seizure, Tow & Impound. This allows for more accurate accounting.

Current Year (FY12-13) Projection

N/A (new account)

Source of Funds

Impound Administrative Fee: administrative fee charged against impounded automobiles with proceeds dedicated to policing purposes.

Budgeted Expenditures

Operations The operations budget includes funding for the following: legal fees and hearing expenses associated with the auto impound program, other miscellaneous equipment and computer software.

Capital The amount of \$1,500 is budgeted for currently undesignated equipment purchases that may be necessary in the coming year.

Special Opportunities/Challenges/Issues

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

POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|------------------|------------------|------------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 23,379 | \$ 34,559 | \$ 42,339 |
| REVENUES: | | | | | | | | |
| Impound Admin. Fees | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| Interest Revenue | 0 | 0 | 0 | 0 | 30 | 30 | 30 | 30 |
| Misc. Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer from Misc. | 0 | 0 | 0 | 0 | 52,457 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 82,487 | \$ 30,030 | \$ 30,030 | \$ 30,030 |
| EXPENDITURES | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 9,108 | 17,350 | 22,250 | 22,250 |
| Capital | 0 | 0 | 0 | 0 | 0 | 1,500 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 59,108 | \$ 18,850 | \$ 22,250 | \$ 22,250 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 23,379 | \$ 11,180 | \$ 7,780 | \$ 7,780 |

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST. ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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>Legal Expenses</i> | | | \$ 0 | \$ 0 | \$ 5,400 | \$ 7,000 | \$ 8,000 | \$ 8,000 |
| <i>Professional Fees</i> | | | 0 | 0 | 2,070 | 2,000 | 250 | 250 |
| <i>Software</i> | | | 0 | 0 | 1,188 | 3,750 | 3,000 | 3,000 |
| <i>Operating Expenses</i> | | | 0 | 0 | 450 | 1,000 | 1,000 | 1,000 |
| <i>Miscellaneous Equipment</i> | | | 0 | 0 | 0 | 3,600 | 10,000 | 10,000 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 9,108 | \$ 17,350 | \$ 22,250 | \$ 22,250 |
| <u>Capital Detail</u> | | | | | | | | |
| <i>Purchase - Equipment</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 1,500 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 1,500 | \$ 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>Storm Water Management</i> | | | \$ 0 | \$ 0 | \$ 50,000 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 50,000 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 59,108 | \$ 18,850 | \$ 22,250 | \$ 22,250 |

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – CANINE (K9)

Core Service, Purpose or Function

This account tracks the special project; Canine (K9) activities and services undertaken by the Washington Police Department which are financed by special sources of revenue (donations).

Note: POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNTS is now separated into three (3) categories; Miscellaneous, Canine (K9) and Seizure, Tow & Impound. This allows for more accurate accounting. This is a new account that was created when the canine program was implemented by the City Council.

Current Year (FY12-13) Projection

N/A (new account)

Source of Funds

This program has been funded solely by donations from a private donor, a local business and the Citizens Police Academy Alumni Association.

Budgeted Expenditures

Operations. The operations related to legal and professional fees, membership, training and other expenses related to the canine program.

Transfers. A transfer is shown to MERF for the funding of the canine vehicle which is expected to last seven (7) years.

Special Opportunities/Challenges/Issues

Canine (K9) program funding relies on donation(s). The challenge will be continued donation(s) as the funding source for this program.

POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9) REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|------------------|------------------|------------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 17,432 | \$ 6,467 | \$ (4,698) |
| REVENUES: | | | | | | | | |
| Donations | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 61,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Interest Revenue | 0 | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| Misc. Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| T/F from Gen. Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 61,010 | \$ 1,010 | \$ 1,010 | \$ 1,010 |
| EXPENDITURES | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 16,873 | 7,675 | 7,675 | 7,675 |
| Capital | 0 | 0 | 0 | 0 | 4,600 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 22,105 | 4,300 | 4,500 | 4,600 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 43,578 | \$ 11,975 | \$ 12,175 | \$ 12,275 |
| Revenue Over (Under) Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 17,432 | \$ (10,965) | \$ (11,165) | \$ (11,265) |

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9)

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST.ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------|-----------------------|
| <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 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| <i>Professional Fees</i> | | | 0 | 0 | 0 | 0 | | |
| <i>Membership Dues</i> | | | 0 | 0 | 0 | 425 | 425 | 425 |
| <i>Training</i> | | | 0 | 0 | 9,500 | 1,000 | 1,000 | 1,000 |
| <i>Insurance</i> | | | 0 | 0 | 980 | 1,000 | 1,000 | 1,000 |
| <i>Operating Supplies</i> | | | 0 | 0 | 300 | 1,550 | 1,550 | 1,550 |
| <i>Miscellaneous Equipment</i> | | | 0 | 0 | 4,800 | 2,200 | 2,200 | 2,200 |
| <i>Miscellaneous Expense</i> | | | 0 | 0 | 793 | 1,000 | 1,000 | 1,000 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 16,873 | \$ 7,675 | \$ 7,675 | \$ 7,675 |
| <u>Capital Detail</u> | | | | | | | | |
| <i>Purchase - Equipment</i> | | | \$ 0 | \$ 0 | \$ 4,600 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 4,600 | \$ 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>MERF</i> | | | \$ 0 | \$ 0 | \$ 22,105 | \$ 4,300 | \$ 4,500 | \$ 4,600 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 22,105 | \$ 4,300 | \$ 4,500 | \$ 4,600 |
| TOTAL EXPENDITURES | | | \$ 0 | \$ 0 | \$ 43,578 | \$ 11,975 | \$ 12,175 | \$ 12,275 |

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

Core Service, Purpose or Function

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

Source of Funds

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

Budgeted Expenditures

No expenditures are planned as the district has expired.

| TIF # 1 FUND REVENUE/EXPENDITURE SUMMARY | | | | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|
| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| Property | \$ 196,370 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interest | 1,345 | 2,148 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Inc. | 0 | 347 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COLLECTIONS | \$ 197,715 | \$ 2,495 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| T/F From: | | | | | | | | |
| GF Unrestricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 197,715 | \$ 2,495 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 8,339 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 21,700 | 107,241 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 474,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 112,846 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 504,304 | \$ 220,087 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ (306,589) | \$ (217,592) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

TAX INCREMENT FINANCING DISTRICT NO. 2 FUND (DOWNTOWN)

Core Service, Purpose or Function

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

Current Year (FY13-14) Projection

FY12-13 revenues are projected to be over budget by about \$5,000. Total estimated expenditures are expected to be significantly under budget primarily because of deferred capital spending and fewer redevelopment projects than originally anticipated.

Source of Funds

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

Budgeted Expenditures

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

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

Operations. Various operating expenses are incurred in the conduct of business related to the Downtown TIF. The majority of these funds (\$89,953) are allocated for existing and anticipated private building renovation and improvement projects. In general, the city will reimburse up to 20% of the eligible cost of private redevelopment projects. There are currently five (5) outstanding redevelopment contracts. Available, uncommitted funding for new private redevelopment projects totals \$50,000.

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

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

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|
| Beg. Cash Balance | | | | \$ 974,020 | \$ 990,911 | \$ 1,086,489 | \$ 498,989 | \$ 403,344 |
| REVENUES: | | | | | | | | |
| <i>Tax:</i> | | | | | | | | |
| <i>Property Tax Incr.</i> | \$ 164,422 | \$ 178,577 | \$ 188,793 | \$ 195,000 | \$ 186,496 | \$ 192,000 | \$ 198,000 | \$ 204,000 |
| <i>Interest</i> | 3,294 | 11,207 | 7,981 | 7,000 | 6,200 | 5,000 | 2,000 | 2,000 |
| <i>Misc. Revenue</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 167,716 | \$ 189,784 | \$ 196,774 | \$ 202,000 | \$ 192,696 | \$ 197,000 | \$ 200,000 | \$ 206,000 |
| EXPENDITURES: | | | | | | | | |
| <i>Personnel</i> | \$ 12,640 | \$ 14,255 | \$ 11,382 | \$ 16,900 | \$ 11,550 | \$ 15,600 | \$ 16,745 | \$ 17,991 |
| <i>Operations</i> | 67,847 | 26,326 | 26,326 | 100,400 | 55,612 | 100,400 | 100,400 | 100,400 |
| <i>Capital</i> | 2,724 | 96,613 | 96,613 | 366,000 | 29,956 | 668,500 | 178,500 | 178,500 |
| <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 | \$ 83,211 | \$ 137,194 | \$ 134,321 | \$ 483,300 | \$ 97,118 | \$ 784,500 | \$ 295,645 | \$ 296,891 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 84,505 | \$ 52,590 | \$ 62,453 | \$ (281,300) | \$ 95,578 | \$ (587,500) | \$ (95,645) | \$ (90,891) |

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST.ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|---|----------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|------------------------|------------------------|
| <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> | | | \$ 10,262 | \$ 13,500 | \$ 9,500 | \$ 12,500 | \$ 13,219 | \$ 13,979 |
| <i>Unused Sick Time</i> | | | 99 | 200 | 100 | 200 | 212 | 224 |
| <i>Group Insurance</i> | | | 910 | 2,900 | 1,800 | 2,600 | 2,990 | 3,439 |
| <i>Retiree Health Insurance</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Health Savings Plan Contribution</i> | | | 111 | 300 | 150 | 300 | 325 | 350 |
| TOTAL FTE YEARS | 0.15 | 0.15 | | | | | | |
| TOTAL PERSONNEL | | | \$ 11,382 | \$ 16,900 | \$ 11,550 | \$ 15,600 | \$ 16,745 | \$ 17,991 |
| <u>Operations Detail</u> | | | | | | | | |
| <i>Engineering Fees</i> | | | \$ 0 | \$ 500 | \$ 0 | \$ 500 | \$ 500 | \$ 500 |
| <i>Legal Fees</i> | | | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| <i>Professional Fees</i> | | | 0 | 3,000 | 0 | 3,000 | 3,000 | 3,000 |
| <i>Membership Dues</i> | | | 375 | 400 | 375 | 400 | 400 | 400 |
| <i>Loan Interest Subsidies</i> | | | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| <i>Building Renovation Fund - Committed</i> | | | 23,125 | 40,000 | 45,737 | 40,000 | 40,000 | 40,000 |
| <i>Building Renovation Fund - Uncommitted</i> | | | 0 | 50,000 | 5,000 | 50,000 | 50,000 | 50,000 |
| <i>Misc. Equipment</i> | | | 70 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| <i>Miscellaneous Expense</i> | | | 2,756 | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 |
| TOTAL OPERATIONS | | | \$ 26,326 | \$ 100,400 | \$ 55,612 | \$ 100,400 | \$ 100,400 | \$ 100,400 |
| <u>Capital Detail</u> | | | | | | | | |
| <u>Purchase:</u> | | | | | | | | |
| <i>Building/Land</i> | | | \$ 0 | \$ 40,000 | \$ 0 | \$ 40,000 | \$ 50,000 | \$ 50,000 |
| <i>Improvements</i> | | | 96,541 | 287,000 | 28,459 | 589,500 | 124,500 | 124,500 |
| <i>Demolition/Remediation</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Improvements Engineering</i> | | | 72 | 36,000 | 1,497 | 36,000 | 1,000 | 1,000 |
| <i>Improvements Legal</i> | | | 0 | 3,000 | 0 | 3,000 | 3,000 | 3,000 |
| TOTAL CAPITAL | | | \$ 96,613 | \$ 366,000 | \$ 29,956 | \$ 668,500 | \$ 178,500 | \$ 178,500 |
| <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 | | | \$ 134,321 | \$ 483,300 | \$ 97,118 | \$ 784,500 | \$ 295,645 | \$ 296,891 |

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 (FY12-13) 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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| 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 | 84,162 | 81,320 | 78,477 | 75,635 | 75,635 | 72,792 | 69,950 | 67,108 |
| TOTAL | \$ 84,162 | \$ 81,320 | \$ 78,477 | \$ 75,635 | \$ 75,635 | \$ 72,792 | \$ 69,950 | \$ 67,108 |
| 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 | 84,162 | 81,320 | 78,477 | 75,635 | 75,635 | 72,792 | 69,950 | 67,108 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 84,162 | \$ 81,320 | \$ 78,477 | \$ 75,635 | \$ 75,635 | \$ 72,792 | \$ 69,950 | \$ 67,108 |
| 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> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST.ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------|-----------------------|
| <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 | | | 18,637 | 15,795 | 15,795 | 12,952 | 10,110 | 7,268 |
| TOTAL DEBT SERVICE | | | \$ 78,477 | \$ 75,635 | \$ 75,635 | \$ 72,792 | \$ 69,950 | \$ 67,108 |
| <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 | | | \$ 78,477 | \$ 75,635 | \$ 75,635 | \$ 72,792 | \$ 69,950 | \$ 67,108 |

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 (FY12-13) 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 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Interest | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Transfers From: | | | | | | | | |
| GC - Streets | 83,208 | 81,556 | 80,374 | 78,598 | 78,598 | 77,293 | 75,914 | 74,460 |
| TOTAL | \$ 83,208 | \$ 81,556 | \$ 80,374 | \$ 78,598 | \$ 78,598 | \$ 77,293 | \$ 75,914 | \$ 74,460 |
| 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 | 83,208 | 81,556 | 80,374 | 78,598 | 78,598 | 77,293 | 75,914 | 74,460 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 83,208 | \$ 81,556 | \$ 80,374 | \$ 78,598 | \$ 78,598 | \$ 77,293 | \$ 75,914 | \$ 74,460 |
| 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>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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 | | | \$ 59,280 | \$ 60,320 | \$ 60,320 | \$ 61,880 | \$ 63,440 | \$ 65,000 |
| Interest | | | 21,094 | 18,278 | 18,278 | 15,413 | 12,474 | 9,460 |
| TOTAL DEBT SERVICE | | | \$ 80,374 | \$ 78,598 | \$ 78,598 | \$ 77,293 | \$ 75,914 | \$ 74,460 |
| <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 | | | \$ 80,374 | \$ 78,598 | \$ 78,598 | \$ 77,293 | \$ 75,914 | \$ 74,460 |

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 (FY12-13) Projection

Total projected FY12-13 revenue and expenditures are consistent with the budget.

Source of Funds

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

Budgeted Expenditures

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

WACC DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Cash Balance | | | \$ 657,316 | \$ 643,273 | \$ 660,825 | \$ 663,932 | \$ 671,239 | \$ 676,946 |
| REVENUES: | | | | | | | | |
| Interest | \$ 2,441 | \$ 5,705 | \$ 4,403 | \$ 5,000 | \$ 3,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| WACC Payment | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfers From: | | | | | | | | |
| GC Fund | 382,000 | 341,300 | 340,500 | 339,000 | 341,000 | 343,000 | 339,500 | 340,500 |
| WACC Cap. Proj. | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 384,459 | \$ 397,005 | \$ 394,903 | \$ 394,000 | \$ 394,000 | \$ 397,000 | \$ 393,500 | \$ 394,500 |
| 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 | 390,294 | 391,194 | 391,394 | 390,893 | 390,893 | 389,693 | 387,793 | 390,018 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 390,294 | \$ 391,194 | \$ 391,394 | \$ 390,893 | \$ 390,893 | \$ 389,693 | \$ 387,793 | \$ 390,018 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ (5,835) | \$ 5,811 | \$ 3,509 | \$ 3,107 | \$ 3,107 | \$ 7,307 | \$ 5,707 | \$ 4,482 |

SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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 | | | \$ 145,000 | \$ 155,000 | \$ 155,000 | \$ 165,000 | \$ 175,000 | \$ 190,000 |
| Interest | | | 246,394 | 235,893 | 235,893 | 224,693 | 212,793 | 200,018 |
| TOTAL DEBT SERVICE | | | \$ 391,394 | \$ 390,893 | \$ 390,893 | \$ 389,693 | \$ 387,793 | \$ 390,018 |
| <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 | | | \$ 391,394 | \$ 390,893 | \$ 390,893 | \$ 389,693 | \$ 387,793 | \$ 390,018 |

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 (FY12-13) Projection

FY12-13 revenues are projected to be under budget due to assessment payment delinquencies. A transfer from the General Fund is anticipated to meet pending debt service payments. This transfer will be repaid when delinquencies are paid. Expenditures are consistent with the budget.

Source of Funds

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

Budgeted Expenditures

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

MALLARD CROSSING SPECIAL SERVICES AREA REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| Beg. Cash Balance | | | | \$ 744 | \$ 763 | \$ 290 | \$ 7,184 | \$ 7,379 |
| REVENUES: | | | | | | | | |
| Bond Proceeds | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Prop. Tax Assessmt. | 44,076 | 38,442 | 45,372 | 48,675 | 46,944 | 48,517 | 47,830 | 48,073 |
| Interest | 137 | 57 | 67 | 100 | 40 | 50 | 50 | 50 |
| Transfers From: | | | | | | | | |
| GC Streets | 0 | 930 | 3,000 | 0 | 458 | 6,674 | 0 | 0 |
| TOTAL | \$ 44,213 | \$ 39,429 | \$ 48,439 | \$ 48,775 | \$ 47,442 | \$ 55,241 | \$ 47,880 | \$ 48,123 |
| 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 | 48,237 | 47,860 | 48,435 | 47,915 | 47,915 | 48,348 | 47,685 | 47,975 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 48,237 | \$ 47,860 | \$ 48,435 | \$ 47,915 | \$ 47,915 | \$ 48,348 | \$ 47,685 | \$ 47,975 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ (4,024) | \$ (8,431) | \$ 4 | \$ 860 | \$ (473) | \$ 6,894 | \$ 195 | \$ 148 |

MALLARD CROSSING SPECIAL SERVICES AREA

| | <i>FTE YEARS</i> 12-13 | <i>FTE YEARS</i> 13-14 | <i>ACTUAL</i> 11-12 | <i>BUDGET</i> 12-13 | <i>EST.ACT.</i> 12-13 | <i>BUDGET</i> 13-14 | <i>PROJ.</i> 14-15 | <i>PROJ.</i> 15-16 |
|--|---------------------------|---------------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------|-----------------------|
| <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 | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | | | |
| <i>Purchase:</i> | | | | | | | | |
| Bld./Property | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering-Streets | | | 0 | 0 | 0 | 0 | 0 | 0 |
| System Legal-Streets | | | 0 | 0 | 0 | 0 | 0 | 0 |
| System Construction-Streets | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Debt Service Detail</u> | | | | | | | | |
| SSA Bond Principal | | | \$ 32,000 | \$ 33,000 | \$ 33,000 | \$ 35,000 | \$ 36,000 | \$ 38,000 |
| SSA Bond Interest | | | 16,435 | 14,915 | 14,915 | 13,348 | 11,685 | 9,975 |
| TOTAL DEBT SERVICE | | | \$ 48,435 | \$ 47,915 | \$ 47,915 | \$ 48,348 | \$ 47,685 | \$ 47,975 |
| <u>Inter-Fund Transfer Detail</u> | | | | | | | | |
| Gen. Fund - Streets | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 48,435 | \$ 47,915 | \$ 47,915 | \$ 48,348 | \$ 47,685 | \$ 47,975 |

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Project was completed FY11-12.

Note - The final component for this project is payment to IDOT (await billing of \$125,024).

Source of Funds

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

Budgeted Expenditures

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

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | | | | \$ 0 | \$ (75,022) | \$ (75,002) | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| PPUATS Grant | \$ 0 | \$ 0 | \$ 507,620 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| DCEO Grant | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 10 | 0 | 20 | 0 | 0 | 0 |
| Transfers From: | | | | | 0 | | | |
| Telecom Tax | 0 | 37,987 | 107,515 | 0 | 0 | 125,024 | 0 | 0 |
| GF--Streets | 15,423 | 1,715 | 2,250 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 15,423 | \$ 39,702 | \$ 717,395 | \$ 0 | \$ 20 | \$ 125,024 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 |
| Capital | 18,754 | 36,980 | 791,119 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 49,992 | 0 | 0 |
| TOTAL | \$ 18,754 | \$ 36,980 | \$ 791,119 | \$ 0 | \$ 0 | \$ 50,022 | \$ 0 | \$ 0 |
| Revenue Over (Under) Expenditures | \$ (3,331) | \$ 2,722 | \$ (73,724) | \$ 0 | \$ 20 | \$ 75,002 | \$ 0 | \$ 0 |

SUPPORTING DETAIL FOR DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

| | FTE YEARS 12-13 | FTE YEARS 13-14 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|--|----------------------------|----------------------------|-------------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|
| <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 | \$ 30 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 30 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | | | |
| <u>Purchase:</u> | | | | | | | | |
| Bld./Property | | | \$ 2,250 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| System Engineering | | | 63,698 | 0 | 0 | 0 | 0 | 0 |
| System Construction | | | 725,171 | 0 | 0 | 0 | 0 | 0 |
| System Legal | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 791,119 | \$ 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> | | | | | | | | |
| General Fund - Tele. Tax | | | \$ 0 | \$ 0 | \$ 0 | \$ 49,992 | \$ 0 | \$ 0 |
| TOTAL INTER-FUND TRANSFERS | | | \$ 0 | \$ 0 | \$ 0 | \$ 49,992 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | | | \$ 791,119 | \$ 0 | \$ 0 | \$ 50,022 | \$ 0 | \$ 0 |

POLICE STATION RENOVATION CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Projected FY12-13 expenses are slightly more than budget.

Source of Funds

N/A

Budgeted Expenditures

This project is complete. The construction period began in FY10-11 and was completed in FY12-13. The total cost is \$1,737,222 with all funding coming from General Fund with the exception of \$50,000 from Police Special Projects.

POLICE STATION RENOVATION CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ (17,054) | \$ 0 | \$ (290,753) | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Grant Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers From: | | | | | | | | |
| Gen. Fund | 0 | 26,266 | 1,267,103 | 90,000 | 393,853 | 0 | 0 | 0 |
| Pol. Spec. Proj. | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 76,266 | \$ 1,267,103 | \$ 90,000 | \$ 393,853 | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 93,320 | 1,540,802 | 90,000 | 103,100 | 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 | \$ 93,320 | \$ 1,540,802 | \$ 90,000 | \$ 103,100 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ (17,054) | \$ (273,699) | \$ 0 | \$ 290,753 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL POLICE STATION RENOVATION CAPITAL PROJECT FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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>Misc.</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | | | |
| <u>Purchase:</u> | | | | | | | | |
| <i>Equipment</i> | | | \$ 194,086 | \$ 0 | \$ 6,022 | \$ 0 | \$ 0 | \$ 0 |
| <i>Building/Land Improvement</i> | | | 1,312,706 | 90,000 | 97,078 | 0 | 0 | 0 |
| <i>Construction</i> | | | 31,106 | 0 | 0 | 0 | 0 | 0 |
| <i>System Engineering</i> | | | 2,904 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 1,540,802 | \$ 90,000 | \$ 103,100 | \$ 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 |
| | | | \$ 1,540,802 | \$ 90,000 | \$ 103,100 | \$ 0 | \$ 0 | \$ 0 |

BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Grant revenue was received in FY12-13 for design engineering and to purchase a speed trailer.

Source of Funds

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

Budgeted Expenditures

The remainder of the grant is to provide funds for construction engineering, construction of public sidewalk connecting Beverly Manor School to Illinois Route 8 sidewalk and educational program for school children.

BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|----------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Grant Proceeds | 0 | 0 | 0 | 206,322 | 39,162 | 197,340 | 0 | 0 |
| Transfers From: | | | | | | | | |
| Gen. Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 206,322 | \$ 39,162 | \$ 197,340 | \$ 0 | \$ 0 |
| EXPENDITURES: | | | | | | | | |
| Personnel | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Operations | 0 | 0 | 0 | 2,300 | 0 | 2,480 | 0 | 0 |
| Capital | 0 | 0 | 0 | 204,022 | 39,162 | 194,860 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inter-Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 206,322 | \$ 39,162 | \$ 197,340 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST. ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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>Misc.</i> | | | \$ 0 | \$ 2,300 | \$ 0 | \$ 2,480 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 2,300 | \$ 0 | \$ 2,480 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | | | |
| <u>Purchase:</u> | | | | | | | | |
| <i>Equipment</i> | | | \$ 0 | \$ 10,270 | \$ 10,270 | \$ 0 | \$ 0 | \$ 0 |
| <i>Building/Land Improvement</i> | | | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Construction</i> | | | 0 | 161,460 | 0 | 164,860 | 0 | 0 |
| <i>System Engineering</i> | | | 0 | 32,292 | 28,892 | 30,000 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 0 | \$ 204,022 | \$ 39,162 | \$ 194,860 | \$ 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 |
| | | | \$ 0 | \$ 206,322 | \$ 39,162 | \$ 197,340 | \$ 0 | \$ 0 |

NORTH CUMMINGS RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY12-13) Projection

Project was completed in FY12-13.

Source of Funds

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

Budgeted Expenditures

There is no activity planned for this project in FY13-14.

NORTH CUMMINGS RECREATION TRAIL EXTENSION PROJECT FUND REVENUE/EXPENDITURE SUMMARY

| | ACTUAL 09-10 | ACTUAL 10-11 | ACTUAL 11-12 | BUDGET 12-13 | EST. ACT. 12-13 | BUDGET 13-14 | PROJ. 14-15 | PROJ. 15-16 |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------------|----------------|
| Beg. Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: | | | | | | | | |
| Grant Proceeds | 0 | 0 | 0 | 133,210 | 133,210 | 0 | 0 | 0 |
| Transfers From: Telecom Fund | 0 | 0 | 15,443 | 117,790 | 96,067 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 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 | 15,443 | 251,000 | 229,277 | 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 | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 0 | \$ 0 | \$ 0 |
| Revenue Over (Under) | | | | | | | | |
| Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

SUPPORTING DETAIL NORTH CUMMINGS RECREATION TRAIL EXTENSION PROJECT FUND

| | <i>FTE YEARS</i> <i>12-13</i> | <i>FTE YEARS</i> <i>13-14</i> | <i>ACTUAL</i> <i>11-12</i> | <i>BUDGET</i> <i>12-13</i> | <i>EST.ACT.</i> <i>12-13</i> | <i>BUDGET</i> <i>13-14</i> | <i>PROJ.</i> <i>14-15</i> | <i>PROJ.</i> <i>15-16</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>Misc.</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL OPERATIONS | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Capital Detail</u> | | | | | | | | |
| <u>Purchase:</u> | | | | | | | | |
| <i>Equipment</i> | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <i>Building/Land Improvement</i> | | | 2,550 | 0 | 0 | 0 | 0 | 0 |
| <i>Construction</i> | | | 0 | 221,000 | 212,037 | 0 | 0 | 0 |
| <i>System Engineering</i> | | | 12,893 | 30,000 | 17,240 | 0 | 0 | 0 |
| TOTAL CAPITAL | | | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 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 |
| | | | \$ 15,443 | \$ 251,000 | \$ 229,277 | \$ 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 financial planning for the acquisition and/or construction of new or replacement of existing City-owned assets. The establishment of a multi-year CIP is a valuable tool in assisting the City in its efforts to:

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

Guidelines

1. The time period for the CIP is five years: FY13-14 through FY17-18.
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 FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Total |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | \$ 823,300 | \$ 615,500 | \$ 758,000 | \$ 1,401,000 | \$ 626,000 | \$ 4,223,800 |
| Water Fund | 265,650 | 435,000 | 145,000 | 180,000 | 155,000 | 1,180,650 |
| Water Sub. Dev. Fee Fund | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| MERF | 156,500 | 410,489 | 40,318 | 208,819 | 407,197 | 1,223,323 |
| Sewer Fund | 161,650 | 365,000 | 175,000 | 175,000 | 215,000 | 1,091,650 |
| Sewer Sub. Dev. Fee Fund | 440,000 | 30,000 | 30,000 | 30,000 | 30,000 | 560,000 |
| STP #2 Phase 2A Const. Acct. | 4,021,540 | 0 | 0 | 0 | 0 | 4,021,540 |
| STP #2 Phase 2B Const. Acct. | 40,000 | 0 | 20,000 | 0 | 0 | 60,000 |
| Cemetery Account | 31,000 | 1,000 | 1,000 | 1,000 | 1,000 | 35,000 |
| Police Dept. Spec. Proj. | 1,500 | 0 | 0 | 0 | 0 | 1,500 |
| Motor Fuel Tax Account | 375,000 | 375,000 | 375,000 | 375,000 | 375,000 | 1,875,000 |
| Storm Water Management Acct. | 291,500 | 200,000 | 20,000 | 200,000 | 20,000 | 731,500 |
| TIF Fund 2 | 668,500 | 178,500 | 178,500 | 100,000 | 100,000 | 1,225,500 |
| Beverly Manor Safe Routes | 194,860 | 0 | 0 | 0 | 0 | 194,860 |
| TOTAL | \$ 7,496,000 | \$ 2,635,489 | \$ 1,767,818 | \$ 2,695,819 | \$ 1,954,197 | \$ 16,549,323 |

**CAPITAL IMPROVEMENT PROGRAM
GENERAL FUND SUMMARY**

| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Total |
|---------------------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Legislative/Admin. | | | | | | | |
| Computer Equipment | General Fund | \$ 5,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 29,000 |
| Server for City Hall | General Fund | 15,000 | 0 | 0 | 0 | 15,000 | 30,000 |
| Audio/Video Equipment: Conf. Room | General Fund | 12,000 | 0 | 0 | 0 | 0 | 12,000 |
| Misc. Equipment | General Fund | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| City Hall | General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Street | | | | | | | |
| Mill/HMA Resurfacing | General Fund | 350,000 | 270,000 | 0 | 0 | 200,000 | 820,000 |
| Curb & Gutter Replacement | General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Sidewalk Replacement | General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Jefferson Bridge Sheet Pile Painting | General Fund | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| Trailer | General Fund | 5,500 | 0 | 0 | 0 | 0 | 5,500 |
| Radio/phone equipment (3) | General Fund | 2,000 | 0 | 0 | 0 | 0 | 2,000 |
| Furnace for Legion Rd. | General Fund | 13,000 | 0 | 0 | 0 | 0 | 13,000 |
| W. Cruger/E. Guth Seal Coat | General Fund | 7,600 | 0 | 0 | 0 | 0 | 7,600 |
| Nofsinger Rd. Intersection | General Fund | 250,000 | 0 | 0 | 0 | 0 | 250,000 |
| Street lights east end of Cruger (4) | General Fund | 30,000 | 0 | 0 | 0 | 0 | 30,000 |
| Hilldale Ave. Reconstruction | General Fund | 0 | 50,000 | 450,000 | 450,000 | 0 | 950,000 |
| Dallas Rd. Reconstruction (70% grant) | General Fund | 0 | 25,000 | 35,000 | 840,000 | 0 | 900,000 |
| S. Main Bridge Deck Repairs | General Fund | 0 | 0 | 70,000 | 0 | 0 | 70,000 |
| Stratford Culvert End Wall Repairs | General Fund | 0 | 0 | 0 | 0 | 100,000 | 100,000 |
| N. Cummings Full Depth Patching | General Fund | 0 | 0 | 0 | 0 | 150,000 | 150,000 |
| Lawndale Ave. Reconstruction | General Fund | 0 | 0 | 0 | 0 | 50,000 | 50,000 |
| Misc. Equipment | General Fund | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 20,000 |
| Police | | | | | | | |
| Moving Radar (2) | General Fund | 4,200 | 0 | 0 | 0 | 0 | 4,200 |
| Undesignated Capital | General Fund | 0 | 20,000 | 20,000 | 0 | 0 | 40,000 |
| Tourism and Economic Development | General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning/Zoning | | | | | | | |
| Computer Equipment | General Fund | 1,500 | 2,000 | 2,000 | 0 | 0 | 5,500 |
| Rte. 8 Streetscaping | General Fund | 7,500 | 67,500 | 0 | 0 | 0 | 75,000 |
| Fire/Rescue | General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | General Fund | 0 | 70,000 | 70,000 | 0 | 0 | 140,000 |
| Telecommunications Tax | General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | \$ 823,300 | \$ 615,500 | \$ 758,000 | \$ 1,401,000 | \$ 626,000 | \$ 4,223,800 |

CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY

| | | <u>WATER FUND</u> | | | | | Total |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Water Meters | Water O&M/ | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 150,000 |
| Air Pack Bottles (4) | (50% T/F from Sewer) | 5,300 | 0 | 0 | 0 | 0 | 5,300 |
| Undesignated | Water O&M | 4,500 | 0 | 0 | 0 | 0 | 4,500 |
| Fire Hydrant Replacement (4) | Water O&M | 12,000 | 0 | 0 | 0 | 0 | 12,000 |
| Well #7 Rehabilitation | Water O&M | 69,000 | 0 | 0 | 0 | 0 | 69,000 |
| Water Main Replacement | Water O&M | 65,000 | 300,000 | 30,000 | 150,000 | 125,000 | 670,000 |
| Air Dryer | | 1,900 | 0 | 0 | 0 | 0 | 1,900 |
| Icemaker at Legion Rd. (1/2 Wtr/Swr) | Water O&M | 1,750 | 0 | 0 | 0 | 0 | 1,750 |
| Chlorine Booster Pump | Water O&M | 1,900 | 0 | 0 | 0 | 0 | 1,900 |
| Chlorine Vacuum Regulators (2) | Water O&M | 2,500 | 0 | 0 | 0 | 0 | 2,500 |
| Bus. Rte. 24 Water Main Loop | Water O&M | 54,000 | 0 | 0 | 0 | 0 | 54,000 |
| WTP #2 Parking Lot | Water O&M | 17,800 | 0 | 0 | 0 | 0 | 17,800 |
| Well #8 Rehabilitation | Water O&M | 0 | 90,000 | 0 | 0 | 0 | 90,000 |
| WTP #1 Brine Pit Replacement | Water O&M | 0 | 15,000 | 85,000 | 0 | 0 | 100,000 |
| TOTAL | | \$ 265,650 | \$ 435,000 | \$ 145,000 | \$ 180,000 | \$ 155,000 | \$ 1,180,650 |

| | | <u>WATER SUBDIVISION DEVELOPMENT FEE</u> | | | | | Total |
|---------------------------------|-----------------|--|----------------------|----------------------|----------------------|----------------------|-------------------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Undesignated (Dist. Syst. Imp.) | | | | | | | |
| Engineering | Sub. Dev. Fees | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Construction | Sub. Dev. Fees | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| TOTAL | | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 125,000 |

| | | <u>MOTOR EQUIPMENT REPLACEMENT FUND (MERF)</u> | | | | | Total |
|-------------------------------|-----------------|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Vehicle/Equipment Replacement | MERF | \$ 156,500 | \$ 410,489 | \$ 40,318 | \$ 208,819 | \$ 407,197 | \$ 1,223,323 |
| TOTAL | | \$ 156,500 | \$ 410,489 | \$ 40,318 | \$ 208,819 | \$ 407,197 | \$ 1,223,323 |

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

| INVENTORY | UNIT ID/ VIN | DATE PURCH | ORIG COST | EXP YRS | PROJ. REPL. COST | FUND REPL | REPL YEAR | REPL 13-14 | 13-14 COST |
|--|-----------------|---------------|--------------|------------|---------------------|--------------|--------------|---------------|---------------|
| POLICE: | | | | | | | | | |
| 2011 Crown Victoria #152075 | 1 | May-11 | 23,647 | 3 | 28,236 | 14-15 | | | 9,412 |
| 2011 Crown Victoria #152076 | 2 | May-11 | 23,720 | 3 | 28,323 | 14-15 | | | 9,441 |
| 2010 Crown Victoria #130039 | 3 | May-10 | 21,981 | 3 | 26,246 | 13-14 | | 35,000 | 17,503 |
| 2010 Crown Victoria #130040 | 4 | May-10 | 21,981 | 3 | 26,246 | 13-14 | | 35,000 | 17,503 |
| 2010 Crown Victoria #130885 | 5 | May-10 | 22,638 | 3 | 27,031 | 14-15 | | | 3,985 |
| 2011 Ford Expedition #33720 | 6 | May-11 | 31,642 | 3 | 37,782 | 14-15 | | | 12,594 |
| 2009 Ford Explorer #A32417 | 7 | May-09 | 25,109 | 3 | 29,981 | 14-15 | | | 2,510 |
| 2009 Ford Explorer #A32416 | 8 | May-09 | 25,109 | 3 | 29,981 | 14-15 | | | 2,510 |
| 2010 Crown Victoria #105614 | 14 | Oct-12 | 24,241 | 7 | 29,813 | 15-16 | | | 4,259 |
| ADMINISTRATION: | | | | | | | | | |
| 2000 Chevy Blazer (City Eng.) | LIN-29 | Jul-05 | 10,383 | 12 | 14,804 | 17-18 | | | 629 |
| 2005 Chevy Malibu (Pool Car) | | Jul-06 | 14,910 | 12 | 21,258 | 18-19 | | | 1,086 |
| Pickup Truck (Pub. Serv. Mgr.) | | | 30,000 | 12 | 42,773 | 24-25 | | | 3,564 (2) |
| 2008 Trail Blazer (City Administrator) | | May-08 | 21,386 | 12 | 30,491 | 20-21 | | | 1,935 |
| PU for Building Inspector | | Jul-11 | 13,802 | 12 | 19,678 | 23-24 | | | 1,485 |
| STREETS: | | | | | | | | | |
| I-H Dump | LIN-9 | Jul-06 | 77,284 | 15 | 120,406 | 21-22 | | | 6,083 (1) |
| I-H Dump | LIN-23 | Feb-11 | 121,877 | 15 | 189,880 | 25-26 | | | 9,093 (1) |
| I-H Dump | LIN-11 | Oct-04 | 73,052 | 15 | 98,176 | 19-20 | | | 4,965 (1) |
| I-H Dump | LIN-5 | Dec-05 | 74,514 | 15 | 116,090 | 20-21 | | | 6,260 (1) |
| I-H Dump (2013 Int'l 7400) | LIN-2 | Aug-12 | 123,827 | 15 | 192,918 | 27-28 | | | 188 (1) |
| I-H Dump | LIN-7 | Feb-03 | 66,672 | 15 | 144,909 | 17-18 | | | 10,712 (1) |
| I-H Dump (2013 Int'l 7400) | LIN-1 | Aug-12 | 127,471 | 15 | 198,596 | 27-28 | | | 4,211 (1) |
| Ford F-250 | LIN-29 | Jan-07 | 16,000 | 12 | 22,812 | 18-19 | | | 2,269 |
| Chevy Silverado | LIN-28 | Aug-02 | 20,709 | 12 | 27,850 | 14-15 | | | 1,393 |
| Dodge Ram 2500 | LIN-25 | Apr-01 | 17,500 | 12 | 25,000 | | 13-14 | 30,000 | 30,000 |
| Chevy Silverado C2500 | LIN-19 | Dec.-12 | 28,456 | 12 | 40,571 | 24-25 | | | 3,381 |
| Street Sweeper | LIN-12 | Sep-11 | 219,995 | 10 | 295,655 | 21-22 | | | 29,565 |
| JD410E Backhoe | LIN-13 | May-00 | 64,950 | 12 | 95,481 | 13-14 | | LEASED | -94,090 (4) |
| Ford Ranger XLT | LIN-4 | Jul-11 | 11,715 | 12 | 16,703 | 23-24 | | | 1,392 (2) |
| Hydraulic Hammer | STREET | 0 | 8,000 | 15 | 13,222 | 16-17 | | fully funded | 397 (4) |
| Chipper | STREET | 94 | 15,700 | 15 | 26,772 | 14-15 | | fully funded | 803 |
| John Deere F1445 Mower | STREET | Aug-04 | 14,015 | 7 | 17,754 | 14-15 | | fully funded | 533 |
| John Deere F1445 Mower | STREET | May-05 | 14,015 | 7 | 17,754 | 14-15 | | fully funded | 533 |
| Roller | STREET | 97 | 10,900 | 20 | 19,700 | 16-17 | | | 985 |
| Planer | STREET | 98 | 7,700 | 20 | 11,255 | 14-15 | | fully funded | 338 |
| CEMETERY: | | | | | | | | | |
| Cemetery Riding Mower Cub Cadet | CEM | Aug-04 | 6,399 | 7 | 7,641 | 13-14 | 13-14 | 6,500 | (912) |
| Cemetery Riding Mower Cub Cadet | CEM | May-06 | 7,087 | 7 | 8,977 | 14-15 | | fully funded | 269 |
| Cemetery Backhoe | CEM | May-03 | 30,000 | 12 | 40,318 | 15-16 | | | 3,225 |
| Ford F-350 (1 Ton) | LIN-30 | Jan-07 | 26,500 | 12 | 37,783 | 18-19 | | | 2,374 |

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

| INVENTORY | UNIT ID | DATE PURCH | ORIG COST | EXP YRS | PROJ. REPL. COST | FUND YEAR | REPL YEAR | REPL 13-14 | 13-14 COST |
|-----------------------------------|---------|------------|-----------|---------|------------------|-----------|--------------|----------------|--------------|
| WATER: | | | | | | | | | |
| Chevy C-4500 | LIN-8 | Jul-05 | 46,396 | 12 | 66,150 | 17-18 | | | 3,991 (5) |
| Dodge Ram 2500 | LIN-27 | Jul-02 | 15,295 | 12 | 20,600 | 14-15 | | | 773 (5) |
| Chevy Silverado w/o gate | LIN-10 | Dec-12 | 25,403 | 12 | 36,219 | 24-25 | | | 3,018 |
| Dodge Ram 2500 | LIN-6 | Mar-01 | | | | 13-14 | | 30,000 | 30,000 (5) |
| Hydra-Stop | WATER | 88 | 23,590 | 20 | 36,825 | 14-15 | fully funded | | 1,105 |
| Ranger XLT Ford | LIN-21 | Jul-11 | 13,987 | 12 | 19,942 | 23-24 | | | 1,662 |
| Ford Escape | LIN-17 | Oct-11 | 19,066 | 10 | 25,623 | 20-21 | | | 2,562 (2) |
| SEWER: | | | | | | | | | |
| Skid Steer Loader | STP | 95 | 25,000 | 20 | 37,816 | 14-15 | LEASED | | (37,816) |
| Ford F-250 | LIN-16 | Aug-97 | 16,500 | 12 | 23,552 | 14-15 | fully funded | | 707 |
| JD410G Backhoe | LIN-3 | Oct-04 | 70,498 | 12 | 89,305 | 16-17 | LEASED | | (69,461) (4) |
| Jetter/Vactor | LIN-14 | Sep-08 | 232,617 | 10 | 312,618 | 18-19 | | | 31,262 (3) |
| Trash Pump - Trailer mounted | SEWER | Jun-06 | 24,018 | 20 | 43,379 | 26-27 | | | 2,169 |
| TV Truck/Camera System | LIN-24 | Feb-11 | 110,340 | 10 | 148,288 | 20-21 | | | 14,829 |
| Sewer Easement Machine w/ trailer | SEWER | 01 | 23,486 | 15 | 34,100 | 16-17 | | | 2,273 |
| TOTAL | | | 2,141,083 | | 3,073,285 | | | <u>136,500</u> | 99,456 |

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

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

CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY

| Description | Source of Funds | SEWER FUND | | | | | Total |
|--------------------------------------|-----------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Water Meters (see Water Fund) | Sewer Fund | *** ANNUAL TRANSFER TO WATER *** | | | | | |
| Sanitary Sewer Rehab/Replacement | Sewer Fund | | \$ 350,000 | \$ 160,000 | \$ 160,000 | \$ 200,000 | \$ 870,000 |
| 2013 Sanitary Sewer Improvement | | 80,000 | 0 | 0 | 0 | 0 | 80,000 |
| Hilldale Sanitary Sewer Improvement | | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| BOD meter for STP2 | Sewer Fund | 2,500 | 0 | 0 | 0 | 0 | 2,500 |
| Plow for skidsteer | Sewer Fund | 4,400 | 0 | 0 | 0 | 0 | 4,400 |
| Icemaker at Legion Rd. (1/2 Wtr/Swr) | Sewer Fund | 1,750 | 0 | 0 | 0 | 0 | 1,750 |
| Push Camera | Sewer Fund | 10,000 | 0 | 0 | 0 | 0 | 10,000 |
| Office/Process Control Room | Sewer Fund | | 0 | 0 | 0 | 0 | 0 |
| furnishings/flooring | Sewer Fund | 7,000 | 0 | 0 | 0 | 0 | 7,000 |
| SCBA Air Pack Pit | Sewer Fund | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| Spare Pump-RMN Lift Station | Sewer Fund | 10,000 | 0 | 0 | 0 | 0 | 10,000 |
| Concrete Impr. - STP2 drying beds | Sewer Fund | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| Undesignated Equipment | Sewer Fund | 1,000 | 15,000 | 15,000 | 15,000 | 15,000 | 61,000 |
| TOTAL | | \$ 161,650 | \$ 365,000 | \$ 175,000 | \$ 175,000 | \$ 215,000 | \$ 1,091,650 |

SEWER SUBDIVISION DEVELOPMENT FEE

| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Total |
|-------------------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------|
| Freedom Parkway Sanitary Swr. Ext. | Sub. Dev. Fees | \$ 440,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 440,000 |
| Undesignated (Collection Sys. Imp.) | Sub. Dev. Fees | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 120,000 |
| TOTAL | | \$ 440,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 560,000 |

STP #2 Phase 2A CONSTRUCTION ACCOUNT

| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Total |
|--------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| STP#2 Phase 2A Constr. | | | | | | | |
| Construction | Bond Proceeds | \$ 3,787,600 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 3,787,600 |
| Legal | Bond Proceeds | 10,000 | 0 | 0 | 0 | 0 | 10,000 |
| Design Engineering | Bond Proceeds | 83,940 | 0 | 0 | 0 | 0 | 83,940 |
| Construction Engineering | Bond Proceeds | 140,000 | 0 | 0 | 0 | 0 | 140,000 |
| TOTAL | | \$ 4,021,540 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,021,540 |

STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT

| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Total |
|--------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------|
| STP#2 Phase 2B Constr. | | | | | | | |
| Construction | Bond Proceeds | \$ 0 | \$ 0 | \$ 20,000 | \$ 0 | \$ 0 | \$ 20,000 |
| Legal | Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Design Engineering | Bond Proceeds | 40,000 | 0 | 0 | 0 | 0 | 40,000 |
| Construction Engineering | Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | \$ 40,000 | \$ 0 | \$ 20,000 | \$ 0 | \$ 0 | \$ 60,000 |

CAPITAL IMPROVEMENT PROGRAM
TIF FUNDS SUMMARY

| <u>TIF 2 (Downtown) FUND</u> | | | | | | | |
|--------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | Total |
| Parking Lot Development | | | | | | | |
| Legal | TIF 2 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 0 | \$ 0 | \$ 9,000 |
| Land Acquisition | TIF 2 | 40,000 | 50,000 | 50,000 | 0 | 0 | 140,000 |
| Engineering | TIF 2 | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| Construction/Development | TIF 2 | 150,000 | 0 | 0 | 0 | 0 | 150,000 |
| Zinser Place Improvements | | | | | | | |
| Engineering | TIF 2 | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| Legal | TIF 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Construction | TIF 2 | 300,000 | 0 | 0 | 0 | 0 | 300,000 |
| Southeast Alley: Mill/Overlay | TIF 2 | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| Square Wall: Repairs | TIF 2 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| Other Improvements | | | | | | | |
| Decor. for light poles | TIF 2 | 2,000 | 2,000 | 2,000 | 0 | 0 | 6,000 |
| Banners for new light poles | TIF 2 | 2,500 | 2,500 | 2,500 | 0 | 0 | 7,500 |
| Square Furnishings | TIF 2 | | 0 | 0 | 0 | 0 | 0 |
| Landscaping, general | TIF 2 | 5,000 | 5,000 | 5,000 | 0 | 0 | 15,000 |
| Misc. Sidewalk/Street Improve. | TIF 2 | 10,000 | 15,000 | 15,000 | 0 | 0 | 40,000 |
| Misc. Engineering Services | TIF 2 | 1,000 | 1,000 | 1,000 | 0 | 0 | 3,000 |
| Undesignated | TIF 2 | 0 | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| TOTAL | | \$ 668,500 | \$ 178,500 | \$ 178,500 | \$ 100,000 | \$ 100,000 | \$ 1,225,500 |

CAPITAL IMPROVEMENT PROGRAM
SPECIAL FUNDS SUMMARY

| | | <u>CEMETERY ACCOUNT</u> | | | | | Total |
|----------------------|-----------------|-------------------------|----------------------|----------------------|----------------------|----------------------|-----------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Cremains Niche Memo. | Cemetery Fund | \$ 30,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 30,000 |
| Undesignated | Cemetery Fund | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 5,000 |
| TOTAL | | \$ 31,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 35,000 |

| | | <u>POLICE DEPARTMENT SPECIAL PROJECTS FUND</u> | | | | | Total |
|-------------|-----------------|--|----------------------|----------------------|----------------------|----------------------|----------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Equipment | Tow & Impound | \$ 1,500 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,500 |
| TOTAL | | \$ 1,500 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,500 |

| | | <u>ESDA ACCOUNT</u> | | | | | Total |
|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Misc. Equipment | ESDA Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

| | | <u>MOTOR FUEL TAX FUND</u> | | | | | Total |
|---------------------------|-----------------|----------------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Street Repair/Resurfacing | MFT Fund | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 1,875,000 |
| TOTAL | | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 1,875,000 |

| | | <u>STORM WATER MANAGEMENT ACCOUNT</u> | | | | | Total |
|--|------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|------------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | |
| Briarcliff/Colonial Ct. Project | | | | | | | |
| Legal | Storm Water Mgt. | 1,000 | 0 | 0 | 0 | 0 | \$ 1,000 |
| Engineering | Storm Water Mgt. | 2,500 | 0 | 0 | 0 | 0 | 2,500 |
| Construction | SWM/General Fund | 250,000 | 0 | 0 | 0 | 0 | 250,000 |
| Rolling Meadows Storm Sewer Replacement | | | | | | | |
| Engineering | General Fund | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| N. Main St. Drainage Impr. | | | | | | | |
| Materials | General Fund | 18,000 | 0 | 0 | 0 | 0 | 18,000 |
| Undesignated | Storm Water Mgt. | 0 | 200,000 | 20,000 | 200,000 | 20,000 | 440,000 |
| TOTAL | | \$ 291,500 | \$ 200,000 | \$ 20,000 | \$ 200,000 | \$ 20,000 | \$ 731,500 |

CAPITAL IMPROVEMENT PROGRAM
SPECIAL ASSESSMENTS/CAPITAL PROJECTS FUNDS SUMMARY

| BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND | | | | | | | | |
|--|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------|----------------|
| Description | Source of Funds | Projected FY13-14 | Projected FY14-15 | Projected FY15-16 | Projected FY16-17 | Projected FY17-18 | | Total |
| Construction | Safe Routes Grant | \$ 164,860 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ | 164,860 |
| Engineering | Safe Routes Grant | 30,000 | 0 | 0 | 0 | 0 | 0 | 30,000 |
| Equipment | Safe Routes Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | \$ 194,860 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ | 194,860 |

APPENDICES

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PROPERTY TAX INFORMATION

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| CITY OF WASHINGTON WASHINGTON, ILLINOIS | | | | | | | | | | | | | | | | |
|---|--------|---------|--------|--------|--------|--------|--------------|--------|--------|------------|----------------|--------------|--------|-------------------|----------------|---------------|
| MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2012 | | | | | | | | | | | | | | | | |
| 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 | 0.0891 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0015 | 0.0713 | 0.0870 | 0.0520 | 0.0336 | 0.0079 | 0.0000 | 0.0000 | 0.3424 |
| 07 | 0.1193 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0013 | 0.0687 | 0.0850 | 0.0545 | 0.0307 | 0.0112 | 0.0000 | 0.0000 | 0.3706 |
| 08 | 0.1220 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0012 | 0.0647 | 0.0795 | 0.0639 | 0.0333 | 0.0111 | 0.0000 | 0.0000 | 0.3755 |
| 09 | 0.1132 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0012 | 0.0721 | 0.0721 | 0.0888 | 0.0329 | 0.0103 | 0.0000 | 0.0000 | 0.3906 |
| 10 | 0.1113 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0011 | 0.0894 | 0.0762 | 0.0865 | 0.0356 | 0.0101 | 0.0000 | 0.0000 | 0.4103 |
| 11 | 0.1189 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0011 | 0.0958 | 0.0793 | 0.0793 | 0.0330 | 0.0099 | 0.0000 | 0.0000 | 0.4173 |
| 12 | 0.1178 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0011 | 0.0949 | 0.0785 | 0.0864 | 0.0327 | 0.0098 | 0.0000 | 0.0000 | 0.4212 |

| CITY OF WASHINGTON CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION | | | | | |
|---|-----------------------|-------------------|------------------|---------------------|------------|
| Tax Year | Assessed Valuation | % Change in AV | Extended Levy | % Change in Levy | Inflation* |
| 1985 | \$50,721,318 | | \$606,159 | | |
| 1986 | \$49,392,036 | -2.62% | \$628,957 | 3.76% | 1.12% |
| 1987 | \$48,190,365 | -2.43% | \$501,018 | -20.34% | 3.65% |
| 1988 | \$48,542,473 | 0.73% | \$584,107 | 16.58% | 3.93% |
| 1989 | \$49,486,738 | 1.95% | \$616,175 | 5.49% | 5.06% |
| 1990 | \$51,856,793 | 4.79% | \$639,515 | 3.79% | 5.52% |
| 1991 | \$56,373,036 | 8.71% | \$671,801 | 5.05% | 4.68% |
| 1992 | \$62,855,352 | 11.50% | \$705,599 | 5.03% | 3.46% |
| 1993 | \$68,928,062 | 9.66% | \$741,097 | 5.03% | 3.65% |
| 1994 | \$75,966,789 | 10.21% | \$778,379 | 5.03% | 3.74% |
| 1995 | \$83,033,988 | 9.30% | \$798,307 | 2.56% | 3.46% |
| 1996 | \$90,992,331 | 9.58% | \$798,709 | 0.05% | 3.10% |
| 1997 | \$100,858,604 | 10.84% | \$799,291 | 0.07% | 2.20% |
| 1998 | \$110,568,225 | 9.63% | \$399,325 | -50.04% | 1.66% |
| 1999 | \$117,638,694 | 6.39% | \$419,617 | 5.08% | 2.70% |
| 2000 | \$126,928,003 | 7.90% | \$433,510 | 3.31% | 2.20% |
| 2001 | \$144,813,063 | 14.09% | \$495,840 | 14.38% | 3.40% |
| 2002 | \$154,342,545 | 6.58% | \$559,337 | 12.81% | 2.40% |
| 2003 | \$167,136,747 | 8.29% | \$628,601 | 12.38% | 1.90% |
| 2004 | \$176,947,970 | 5.87% | \$655,227 | 4.24% | 2.50% |
| 2005 | \$201,006,532 | 13.60% | \$687,400 | 4.91% | 4.30% |
| 2006 | \$223,223,855 | 11.05% | \$763,400 | 11.06% | 0.80% |
| 2007 | \$250,528,233 | 12.23% | \$928,409 | 21.62% | 3.90% |
| 2008 | \$270,622,514 | 8.02% | \$1,016,296 | 9.47% | 4.80% |
| 2009 | \$291,456,522 | 7.70% | \$1,138,313 | 12.01% | 1.97% |
| 2010 | \$296,446,874 | 1.71% | \$1,216,203 | 6.84% | 1.18% |
| 2011 | \$302,711,642 | 2.11% | \$1,263,300 | 3.87% | 3.27% |
| 2012 | \$305,649,264 | 0.97% | \$1,287,395 | 1.91% | 2.21% |
| 2002 to 2012 Growth | \$151,306,719 | 98.03% | \$728,058 | 130.16% | 29.23% |
| 2007 to 2012 Growth | \$55,121,031 | 22.00% | \$358,986 | 38.67% | 17.33% |
| *Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U) | | | | | |

EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget
FY 2013-14
City of Washington, IL

| FY13-14 EMPLOYEE DISTRIBUTION BY FUND | | | | | | | | | | | | | | |
|---------------------------------------|--------------------------|------|------|--------|--------|------|-------|------|-------|-------|------|------|------|-------|
| Employees | Position | L/A | C.H. | Street | Police | P&Z | T/EDC | Cem. | Water | Sewer | MERF | TIF1 | TIF2 | Total |
| Gleason | 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 |
| TBA | 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 |
| Glueck | Accountant | 0.80 | | | | | | | 0.10 | 0.10 | | | | 1.00 |
| Klekamp | WTP Supervisor | | | | | | | | 1.00 | | | | | 1.00 |
| Cohen | St./Cem. Supv. | | | 0.85 | | | | 0.15 | | | | | | 1.00 |
| Janes | W/S Dist. Supv. | | | 0.10 | | | | | 0.45 | 0.45 | | | | 1.00 |
| Schone | STP Supv./Operator (A/1) | | | | | | | | | 1.00 | | | | 1.00 |
| Dingledine | Pub. Works Insp. | | | 0.30 | | | | | 0.40 | 0.30 | | | | 1.00 |
| Randall | WTP Laborer/Mtr Reader | | | | | | | | 0.80 | 0.20 | | | | 1.00 |
| Lott | STP Operator (A/1) | | | | | | | | | 1.00 | | | | 1.00 |
| Powers | STP Laborer | | | | | | | | | 1.00 | | | | 1.00 |
| Feeney | STP Laborer | | | | | | | | | 1.00 | | | | 1.00 |
| Biggs | Laborer I | | | 0.10 | | | | | 0.45 | 0.45 | | | | 1.00 |
| Hines | Laborer I | | | 0.10 | | | | | 0.45 | 0.45 | | | | 1.00 |
| Klinke | Laborer I | | | 0.10 | | | | | 0.45 | 0.45 | | | | 1.00 |
| Baker | Mechanic II | | | | | | | | | | 1.00 | | | 1.00 |
| Pfeifer | Foreman | | | 1.00 | | | | | | | | | | 1.00 |
| Hoog | Laborer I | | | 1.00 | | | | | | | | | | 1.00 |
| McCombs | Laborer I | | | 1.00 | | | | | | | | | | 1.00 |
| Humphreys | Laborer I | | | 1.00 | | | | | | | | | | 1.00 |
| Green | Laborer I | | | 1.00 | | | | | | | | | | 1.00 |
| Rogers | Laborer I | | | 1.00 | | | | | | | | | | 1.00 |
| Holmes | B&Z Supv. | | | | | 1.00 | | | | | | | | 1.00 |
| Wissel | Acctg. Supv. | 0.80 | | | | | | | 0.10 | 0.10 | | | | 1.00 |
| Westerfield | Cust. Serv. Spec. Supv. | | | 0.20 | | | | | 0.40 | 0.40 | | | | 1.00 |
| Arnold | Cust. Serv. Spec. II | 0.30 | | | | | | | 0.35 | 0.35 | | | | 1.00 |
| Webb | Cust. Serv. Spec. II | | | 0.20 | | | | | 0.40 | 0.40 | | | | 1.00 |
| Snoke | Custodian | | 1.00 | | | | | | | | | | | 1.00 |
| Henderson | Administrative Officer | | | | 1.00 | | | | | | | | | 1.00 |
| Volk | Deputy Police Chief | | | | 1.00 | | | | | | | | | 1.00 |
| (All) | Police Commanders | | | | 4.00 | | | | | | | | | 4.00 |
| (All) | Police Officer | | | | 15.00 | | | | | | | | | 15.00 |
| (All) | Telecommunicator | | | | 6.00 | | | | | | | | | 6.00 |
| Full-Time Total | | 3.55 | 1.00 | 9.05 | 28.00 | 1.55 | 0.35 | 0.15 | 5.90 | 8.20 | 1.10 | 0.00 | 0.15 | 59.00 |
| P-T Employees (FTE) | | | | | | | | | | | | | | |
| King | Bldg. Inspector | | | | | 0.60 | | | | | | | | 0.60 |
| Baker | Cemetery Sexton | | | | | | | 0.50 | | | | | | 0.50 |
| Reeves | P-T Records Clerk | | | | 0.75 | | | | | | | | | 0.75 |
| (All) | Telecommunicator | | | | 1.35 | | | | | | | | | 1.35 |
| (All) | P-T Officers | | | | 1.85 | | | | | | | | | 1.85 |
| (All) | P-T Pub. Works Laborers | | | 0.25 | | | | | 0.12 | 0.13 | | | | 0.50 |
| (All) | Grounds Mtnc. | | | 1.00 | | | | 0.50 | | | | | | 1.50 |
| Part-Time Total | | 0.00 | 0.00 | 1.25 | 3.95 | 0.60 | 0.00 | 1.00 | 0.12 | 0.13 | 0.00 | 0.00 | 0.00 | 7.05 |
| FTE TOTAL | | | | | | | | | | | | | | |
| | | 3.55 | 1.00 | 10.30 | 31.95 | 2.15 | 0.35 | 1.15 | 6.02 | 8.33 | 1.10 | 0.00 | 0.15 | 66.05 |