

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

	<u>FY 2013-14</u>		<u>FY 2012-13</u>	<u>CHANGE</u>	
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

	<u>FY 2013-14</u>	% of Total	<u>FY 2012-13</u>	<u>CHANGE</u>	<u>% of Total</u>
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

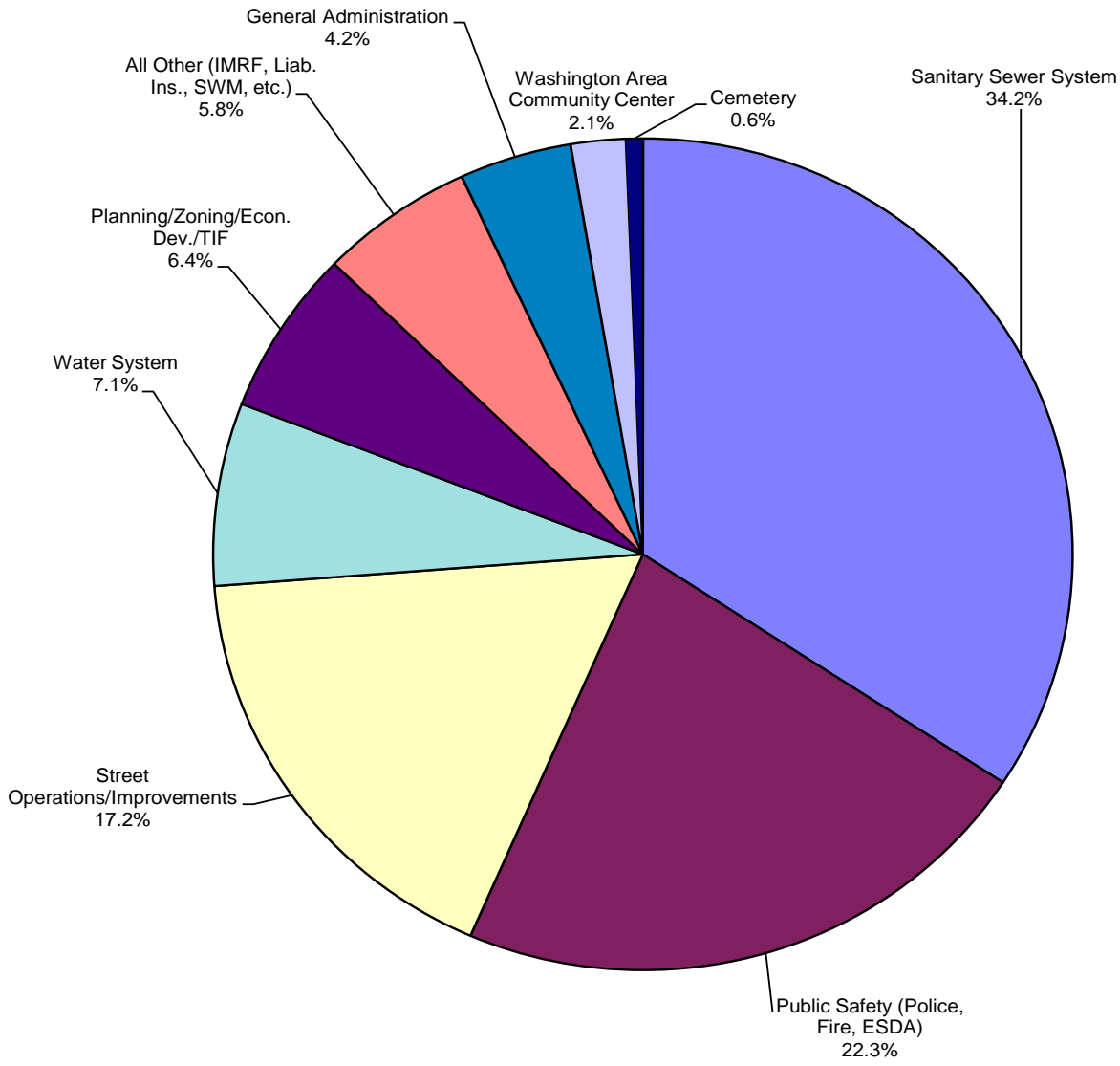
Tax Levy	\$ 1,287,300	\$ 1,263,300	\$ 24,000	1.9%
Tax Rate (per \$100 AV)	\$ 0.41993	\$ 0.41738	\$ 0.00255	0.6%
Equalized Assessed Valuation	\$ 306,547,906	\$ 302,711,642	\$ 3,836,264	1.3%
City Share of Total Tax Bill (Avg.)	N/A	5.62%		

UTILITY RATES

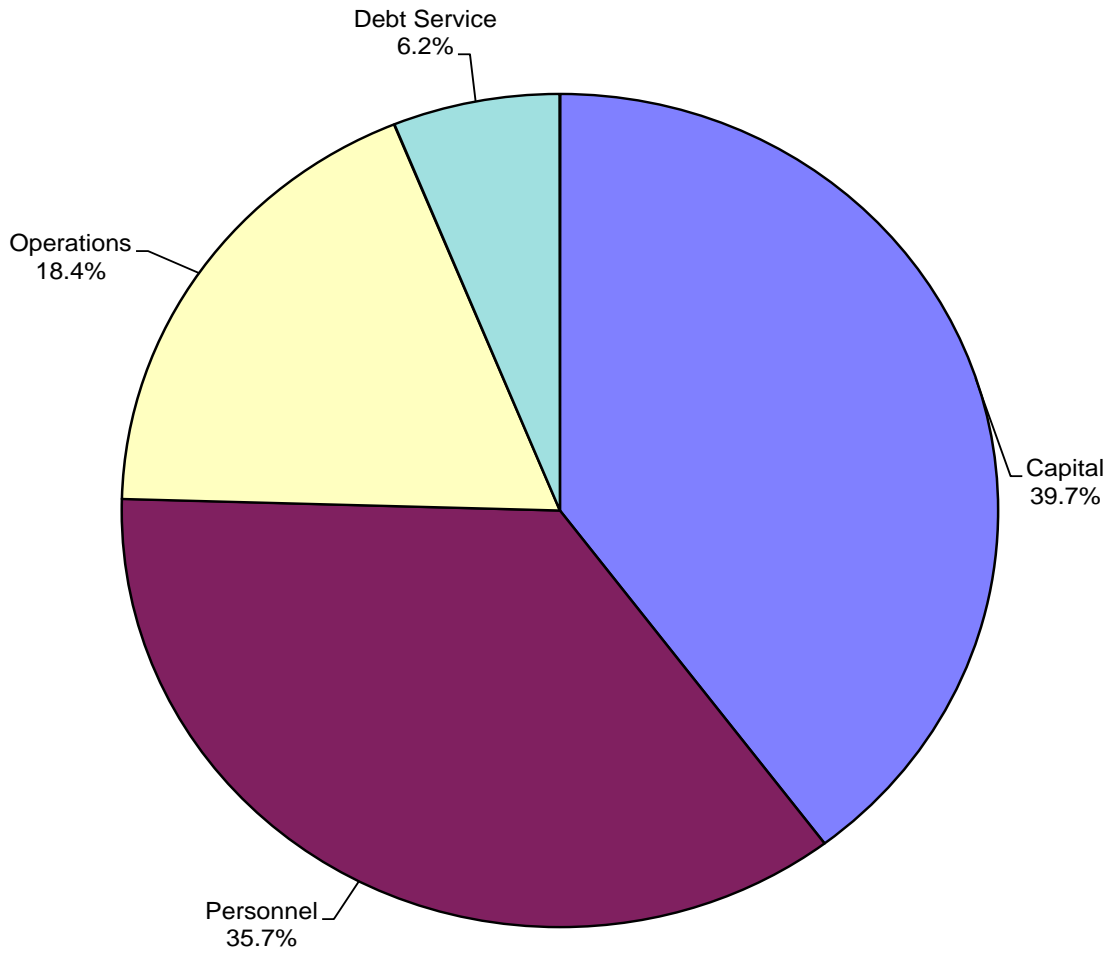
Water Rates (per 1,000 gal.)	\$ 3.82	\$ 3.73	\$ 0.09	2.3%
Sewer Rates (per 1,000 gal.)	\$ 7.64	\$ 7.14 (1)	\$ 0.50	7.0%

(1) As of November 1, 2012

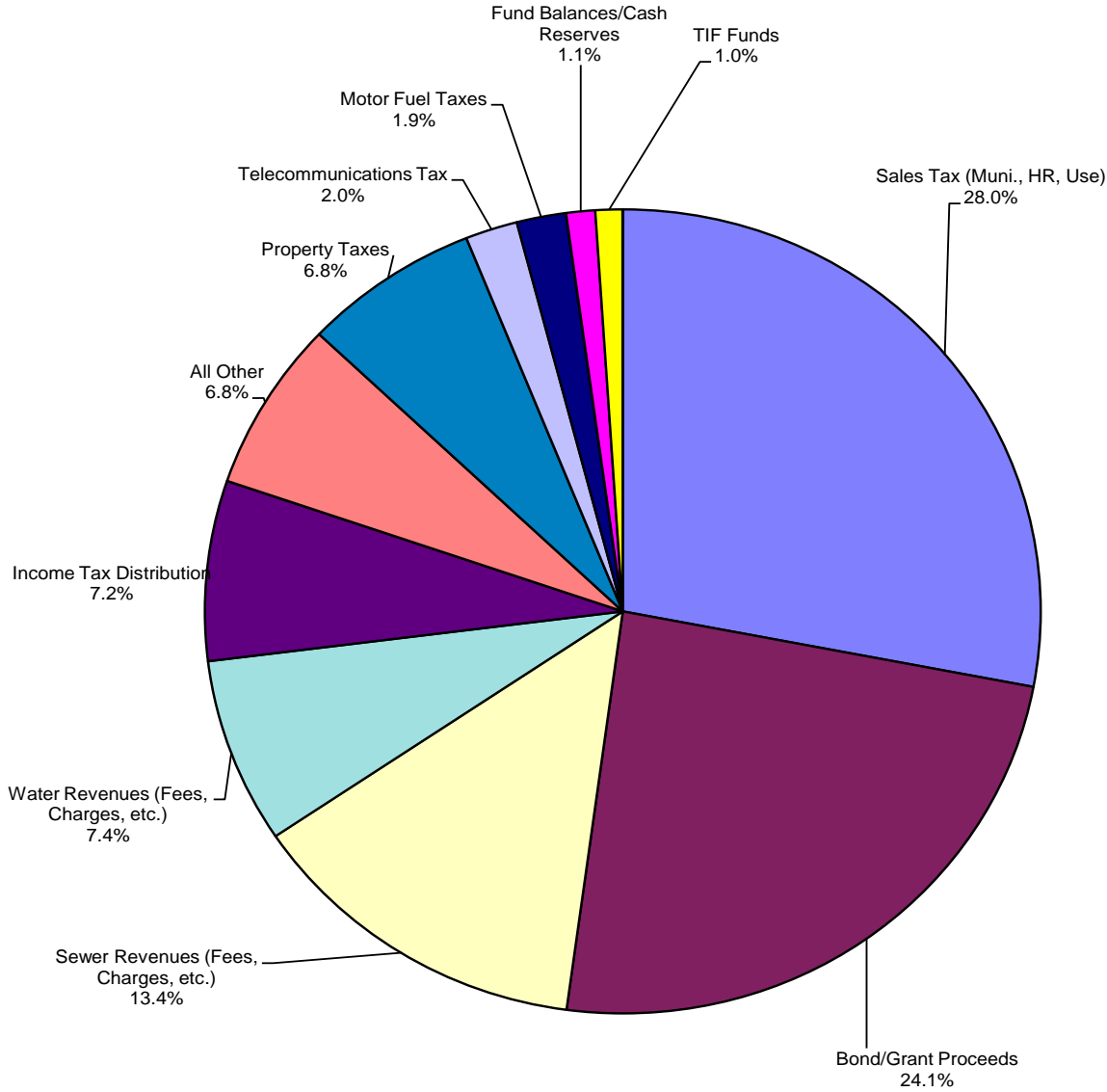
**Budgeted Expenses by Major Service Type
FY13-14**



**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
<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	823,300	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	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**

	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</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>
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

	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACT.</u>	<u>BUDGET</u>	<u>PROJ.</u>	<u>PROJ.</u>
	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>
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
Personnel Detail								
<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
Operations Detail								
<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
Capital Detail								
<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
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 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 in 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	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				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 172,764	\$ 258,991	\$ 256,035	\$ 256,310	\$ 238,975	\$ 264,000	\$ 283,000	\$ 304,000
<i>Property Repl.</i>	7,953	10,493	10,404	11,000	10,500	11,000	11,000	11,000
<i>Special Events</i>	14,586	10,183	16,668	10,000	12,000	10,000	10,000	10,000
<i>Misc. Income</i>	1,934	8,664	4,995	2,000	2,000	2,000	2,000	2,000
<i>Sale of Equipment</i>	1,083	0	0	2,000	0	0	0	0
<i>Grant Proceeds</i>	2,889	5,429	3,268	5,000	1,320	1,500	1,500	1,500
<i>Training Reimbur.</i>	0	4,808	11,583	22,000	25,000	25,000	15,000	15,000
<i>Reimb. from WCHS</i>	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>								
<i>GF Unrestr.</i>	2,480,893	2,663,887	2,783,793	2,938,945	2,834,901	3,130,791	3,368,522	3,610,999
<i>AED Fund</i>	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:								
<i>Personnel</i>	2,249,730	2,480,702	2,537,198	2,816,310	2,675,606	2,973,000	3,190,618	3,428,535
<i>Operations</i>	234,353	294,412	321,476	268,500	286,645	293,257	300,100	310,750
<i>Capital</i>	8,776	11,301	104,308	20,130	20,130	4,200	20,000	20,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	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:								
<i>Tax:</i>								
<i>Hotel/Motel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	59,019	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:								
<i>Personnel</i>	\$ 19,156	\$ 22,643	\$ 26,453	\$ 28,250	\$ 28,250	\$ 30,200	\$ 32,188	\$ 34,388
<i>Operations</i>	39,863	48,390	46,336	62,050	51,255	63,275	64,800	66,100
<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	\$ 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 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>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	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				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Grant Proceeds</i>	0	0	0	0	0	6,000	54,000	0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	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:								
<i>Personnel</i>	\$ 137,441	\$ 139,492	\$ 138,807	\$ 169,900	\$ 154,600	\$ 180,700	\$ 193,357	\$ 207,129
<i>Operations</i>	73,528	64,226	58,878	113,890	42,708	139,800	117,400	118,400
<i>Capital</i>	1,165	0	2,733	1,500	0	9,000	69,500	2,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	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								
<i>P&D Director</i>	0.55	0.55						
<i>Bldg. & Zoning Supv.</i>	1.00	1.00						
<i>Regular Salaries</i>			\$ 89,110	\$ 98,000	\$ 97,500	\$ 103,000	\$ 108,923	\$ 115,186
<i>P-T Inspectors</i>	0.60	0.60						
<i>P-T Admin. Asst.</i>	0.00	0.00						
<i>P.W./Planning Tech.</i>	0.00	0.00						
<i>Part-Time Wages</i>			15,472	33,000	20,000	34,000	35,955	38,022
<i>Overtime</i>			263	300	450	500	529	559
<i>Unused Sick Time</i>			1,651	1,500	1,400	1,600	1,692	1,789
<i>Group Insurance</i>			21,535	25,500	24,000	28,000	32,200	37,030
<i>Retiree Health Insurance</i>			4,158	4,200	4,200	5,600	5,600	5,600
<i>Health Savings Plan Contribution</i>			569	800	750	800	846	895
<i>Workers Comp. Insurance</i>			4,606	5,200	4,800	5,400	5,711	6,039
<i>Payroll Taxes</i>			1,202	1,400	1,500	1,600	1,692	1,789
<i>Uniform Allowance</i>			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								
<i>Mileage</i>			\$ 471	\$ 900	\$ 450	\$ 900	\$ 900	\$ 900
<i>Engineering Fees</i>			0	2,500	0	2,500	2,500	2,500
<i>Legal Fees</i>			12,247	22,000	21,000	24,000	25,000	26,000
<i>Consultation/Contractual</i>			27,710	61,800	0	85,800	62,000	62,000
<i>Postage Expenses</i>			781	1,200	1,050	1,200	1,200	1,200
<i>Communications</i>			675	1,700	550	1,200	1,700	1,700
<i>Publishing Fees</i>			1,356	1,800	1,200	1,800	1,800	1,800
<i>Printing Fees</i>			0	300	0	450	300	300
<i>Recruitment</i>			0	200	0	200	200	200
<i>Membership Dues</i>			5,945	6,475	4,718	6,475	6,500	6,500
<i>Training</i>			3,015	4,440	2,916	3,000	4,500	4,500
<i>Subscriptions</i>			979	1,225	1,094	1,225	1,300	1,300
<i>Reference Materials</i>			152	1,650	1,630	1,650	1,700	1,700
<i>Software</i>			3,900	4,600	4,400	4,600	4,600	4,600
<i>Office Supplies</i>			1,320	1,400	1,000	1,400	1,500	1,500
<i>Misc. Equipment</i>			151	700	200	400	700	700
<i>Miscellaneous Expense</i>			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								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 2,733	\$ 1,500	\$ 0	\$ 1,500	\$ 2,000	\$ 2,000
<i>Purchase - System</i>			0	0	0	0	60,000	0
<i>Purchase - System Eng.</i>			0	0	0	7,500	7,500	0
TOTAL CAPITAL			\$ 2,733	\$ 1,500	\$ 0	\$ 9,000	\$ 69,500	\$ 2,000
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>Merf</i>			\$ 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:								
Tax:								
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
For. Fire	14,710	14,079	14,768	15,000	17,124	18,000	19,000	20,000
Misc.	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
T/F From:								
GF Unrestricted	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:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	562,849	577,522	597,557	667,892	643,339	657,200	643,050	661,550
Capital	0	0	0	0	0	0	70,000	70,000
Debt Service	0	0	0	0	0	0	0	0
Inter T/F	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 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						
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:								
Telecommunications Tax	\$ 399,258	\$ 385,948	\$ 372,686	\$ 370,000	\$ 390,000	\$ 380,000	\$ 380,000	\$ 380,000
Interest	1,009	599	529	500	900	500	500	500
IDOT Enhancement Grant	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:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	292,667	194,000	179,292	250,000	0	0
Capital	0	0	13,027	27,500	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	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								
<i>Professional Fees</i>			\$ 14,667	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0
<i>Summit Road Reimbursement to EP</i>			278,000	0	0	0	0	0
<i>Centennial Road Reimbursement</i>			0	0	0	250,000	0	0
<i>Route 8 Sidewalk Exten to McCluggage</i>			0	20,000	8,500	0	0	0
<i>Route 8 Reimbursement to IDOT</i>			0	169,000	170,792	0	0	0
TOTAL OPERATIONS			\$ 292,667	\$ 194,000	\$ 179,292	\$ 250,000	\$ 0	\$ 0
Capital Detail								
<i>Bld./Property</i>			\$ 8,408	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - System Engineering</i>			0	0	0	0	0	0
<i>Purchase - System Construction</i>			0	0	0	0	0	0
<i>Purchase - System Legal</i>			4,619	2,500	0	0	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								
<i>Storm Water Management</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Dallas Road Improvement</i>			107,515	0	0	125,024	0	0
<i>N. Cummings Rec Trail Extension</i>			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								
<i>N. Cummings Road Imp.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Street Fund: Freedom Parkway Ext.</i>			0	0	24,456	0	0	0
<i>Street Fund: Dallas Rd. Sidewalk Exten.</i>			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> 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>								
<i>Purchase:</i>								
System construction			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System engineering			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>								
GF-Telecommunication Tax			\$ 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>
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S. Cummings Improvement Bond	Water Main Ext.	\$112,625	June 2017
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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	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				\$ 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:								
<i>Metered Sales</i>	\$ 985,270	\$ 1,126,917	\$ 1,150,606	\$ 1,153,125	\$ 1,265,000	\$ 1,277,650	\$ 1,309,591	\$ 1,342,331
<i>Pumphouse Sales</i>	1,708	1,870	3,028	2,500	3,200	3,000	3,000	3,000
<i>Penalty Charges</i>	5,945	11,512	10,299	11,000	11,500	12,000	12,000	12,000
<i>Water Meters</i>	18,480	14,520	8,910	10,000	15,000	14,000	14,000	14,000
<i>Water Construction</i>	9,300	6,100	3,800	3,000	5,000	5,000	4,000	4,000
<i>Interest</i>	15,399	20,781	14,827	15,000	10,000	10,000	10,000	10,000
<i>Forfeited Inspection Fees</i>	8,700	9,000	2,900	3,000	5,500	4,000	4,000	4,000
<i>Bridge Reimb (Taz. Co.)</i>	14,056	0	0	0	0	0	0	0
<i>Grant Proceeds</i>	5,896	0	0	0	0	0	0	0
<i>Misc. Income</i>	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
<i>T/F From:</i>								
<i>Sewer</i>	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:								
<i>Personnel</i>	\$ 469,335	\$ 427,381	\$ 480,025	\$ 530,900	\$ 501,200	\$ 556,400	\$ 599,181	\$ 646,124
<i>Operations</i>	391,184	358,784	337,700	372,800	365,012	420,150	392,400	405,150
<i>Capital</i>	351,425	136,190	300,119	463,000	138,485	263,900	435,000	145,000
<i>Debt Service</i>	10,876	10,165	9,662	9,454	9,454	9,099	8,744	8,388
<i>Inter-Fund T/F</i>	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

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:								
<i>Subd. Dev. Fees</i>	\$ 7,459	\$ 0	\$ 3,922	\$ 25,000	\$ 25,800	\$ 25,000	\$ 25,000	\$ 25,000
<i>Main Ext. Fees (Dallas)</i>	2,722	0	0	0	0	0	0	0
<i>Interest</i>	2,223	7,134	4,588	5,000	3,000	3,000	3,000	3,000
<i>Misc. Income</i>	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:								
<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>	105,862	0	15,080	192,000	139,000	25,000	25,000	25,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 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>								
<i>Purchase - Building/Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - Engineering</i>			4,730	2,000	0	0	0	0
<i>Purchase - System</i>			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			\$ 15,080	\$ 192,000	\$ 139,000	\$ 25,000	\$ 25,000	\$ 25,000
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**

	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</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>
Beg. Cash Balance				\$ 532,107	\$ 525,923	\$ 573,638	\$ 598,638	\$ 623,638
REVENUES:								
<i>Connection Fees</i>	\$ 41,500	\$ 27,493	\$ 11,825	\$ 13,000	\$ 35,000	\$ 21,000	\$ 21,000	\$ 21,000
<i>WCB Conn. Fee Reimb.</i>	0	0	6,640	8,000	8,715	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	(12,360)	(2,400)	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	12,360	2,400	0	0
<i>T/F from Water O & M</i>	0	0	0	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	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:								
<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	\$ 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

	<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 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:								
<i>Rental Income</i>	\$ 55,604	\$ 52,964	\$ 54,553	\$ 56,500	\$ 51,700	\$ 28,700	\$ 29,500	\$ 30,400
<i>Interest</i>	180	107	30	50	100	100	100	100
<i>Misc. Revenue</i>	0	0	0	0	17,000	0	0	0
<i>T/F from Water O&M</i>	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:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	5,000	1,290	7,000	0	0
<i>Capital</i>	17,944	336,332	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	\$ 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

	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								
R/M-System-Cont.			\$ 0	\$ 5,000	\$ 1,290	\$ 7,000	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 5,000	\$ 1,290	\$ 7,000	\$ 0	\$ 0
Capital Detail								
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
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	\$ 5,000	\$ 1,290	\$ 7,000	\$ 0	\$ 0
Intra-Fund Transfers								
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						
			\$ 371,937	\$ 410,000	\$ 397,000	\$ 471,000	\$ 495,728	\$ 521,753
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	400	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								
Purchases:								
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 INCL. INTRA-FUND TRANSFERS			\$ 1,796,142	\$ 2,047,392	\$ 1,690,029	\$ 1,991,236	\$ 2,432,270	\$ 2,351,905
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
			\$ 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:								
<i>Subd. Dev. Fees</i>	\$ 7,209	\$ 0	\$ 3,922	\$ 25,000	\$ 81,200	\$ 25,000	\$ 25,000	\$ 25,000
<i>T/F from Sewer O & M</i>	0	0	0	0	0	0	0	0
<i>T/F from Water Sub. Dev</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	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:								
<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	30,000	2,200	440,000	30,000	30,000
<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	\$ 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

	<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								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
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
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	\$ 30,000	\$ 2,200	\$ 440,000	\$ 30,000	\$ 30,000
Intra-Fund Transfers								
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) Expenditures	\$ 439,772	\$ 427,207	\$ 273,036	\$ 564,796	\$ 893,848	\$ 283,220	\$ 283,220	\$ 283,220
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

	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	\$ 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**

	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</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>
Beg. Cash Balance				\$ 94,675	\$ 94,809	\$ 94,809	\$ 94,810	\$ 94,810
REVENUES:								
<i>Interest</i>	\$ 585	\$ 1,632	\$ 1,150	\$ 1,200	\$ 800	\$ 900	\$ 900	\$ 900
<i>T/F From:</i> <i>Sewer O & M</i>	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								
<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>	201,358	201,336	201,314	202,116	202,116	202,116	202,116	202,116
<i>Inter-Fund Transfers</i>	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:								
<i>Interest</i>	\$ 0	\$ 0	\$ 2,292	\$ 2,200	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600
<i>T/F From:</i>								
<i>Sewer O & M</i>	0	0	(2,292)	(2,200)	(1,500)	(1,600)	(1,600)	(1,600)
<i>Sewer Conn. Fees</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 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>	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	\$ 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

	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</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>
Beg. Cash Balance				\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 1,644	\$ 1,600	\$ 1,100	\$ 1,200	\$ 1,200	\$ 1,200
<i>T/F From:</i>								
<i>Sewer O & M</i>	0	0	(1,644)	(1,600)	(1,100)	(1,200)	(1,200)	(1,200)
<i>Sewer Conn. Fees</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 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>	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	\$ 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**

	<i>ACTUAL</i> 09-10	<i>ACTUAL</i> 10-11	<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
Beg. Cash Balance				\$ 149,188	\$ 143,910	\$ 143,910	\$ 143,910	\$ 143,910
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 722	\$ 700	\$ 650	\$ 700	\$ 700	\$ 700
<i>T/F From:</i>								
<i>Sewer O & M</i>	0	0	64,730	70,032	0	0	0	0
<i>Sewer Conn. Fees</i>	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								
<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	133,732	280,829	267,463	267,463	267,463	267,463
<i>Inter-Fund Transfers</i>	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

	<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>								
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:								
<i>Interest</i>	\$ 65	\$ 1,265	\$ 3,353	\$ 1,700	\$ 1,600	\$ 1,700	\$ 1,700	\$ 1,700
<i>T/F From:</i>								
<i>Sewer O & M</i>	0	0	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	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								
<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	\$ 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	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				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	798	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 798	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F FROM:								
<i>Cum.-Cruger San. Sewer</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>General Fund</i>	0	0	0	0	0	0	0	0
<i>Sewer Sub. Dev. Fund</i>	58,357	264,000	0	0	0	0	0	0
<i>Sewer O & M</i>	0	365,430	329,422	0	0	0	0	0
TOTAL REVENUE	\$ 59,155	\$ 629,430	\$ 329,422	\$ 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>	364,112	912,639	36,213	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	\$ 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

	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>								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			36,213	0	0	0	0	0
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
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**

	<i>ACTUAL</i> 09-10	<i>ACTUAL</i> 10-11	<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
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:								
<i>Sewer Subd. Dev. Fee</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Sewer Fund</i>	150,616	0	0	0	0	0	0	0
<i>General Fund</i>	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:								
<i>Loan Proceeds-ARRA</i>	\$1,427,576	\$ 460,970	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Loan Proceeds-WPCLP</i>	0	3,336,118	440,974	0	0	0	0	0
<i>Forg. Loan Proceeds-ARRA</i>	1,427,576	460,970	0	0	0	0	0	0
<i>Interest</i>	33	63	1	0	0	0	0	0
<i>T/F STP No. 1 Renovation</i>	0	0	0	0	0	0	0	0
<i>T/F from Sewer O&M</i>	4,309	19,500	11,688	0	0	0	0	0
<i>T/F from Sewer Conn.</i>	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:								
<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>	23,400	2,863,378	62,632	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	\$ 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)

	<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								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
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
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			\$ 62,632	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers								
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:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 3,750,000	\$ 0	\$ 4,085,000	\$ 0	\$ 0
<i>T/F From</i>								
<i>Sewer O&M</i>	0	0	6,825	127,869	227,272	200,782	327,033	327,033
<i>Sewer Conn. Fees</i>	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:								
<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	3,750,000	66,635	4,021,540	0	0
<i>Debt Service</i>	0	0	0	0	0	0	238,000	238,000
<i>Inter-Fund Transfers</i>	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> 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>								
<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:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From</i>								
<i>Sewer O&M</i>	0	0	0	10,000	15,000	40,000	0	20,000
<i>Sewer Conn. Fees</i>	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 15,000	\$ 40,000	\$ 0	\$ 20,000
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	10,000	15,000	40,000	0	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	\$ 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

	<i>FTE YEARS</i>	<i>FTE YEARS</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>EST.ACT.</i>	<i>BUDGET</i>	<i>PROJ.</i>	<i>PROJ.</i>
	<i>12-13</i>	<i>13-14</i>	<i>11-12</i>	<i>12-13</i>	<i>12-13</i>	<i>13-14</i>	<i>14-15</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	\$ 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								
<i>Public Services Manager</i>	0.10	0.10						
<i>Mechanic</i>	1.00	1.00						
<i>Regular Salaries</i>			\$ 60,821	\$ 63,000	\$ 63,000	\$ 65,000	\$ 68,738	\$ 72,690
<i>Overtime</i>			977	3,100	1,000	3,200	3,384	3,579
<i>Standby</i>			215	300	300	400	423	447
<i>Unused Sick Time</i>			933	1,000	700	1,000	1,058	1,118
<i>Group Insurance</i>			19,424	23,000	21,000	25,000	28,750	33,063
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			842	1,300	600	1,300	1,375	1,454
<i>Payroll Taxes</i>			500	500	420	500	529	559
<i>Workers Comp. Insurance</i>			4,690	5,200	5,000	5,700	6,028	6,374
<i>Uniform Rental</i>			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								
<i>R/M-Contractual</i>			\$ 30,996	\$ 30,000	\$ 23,000	\$ 30,000	\$ 30,000	\$ 30,000
<i>Drug & Alcohol Testing</i>			24	50	26	50	50	50
<i>Professional Fees</i>			0	100	0	100	100	100
<i>Communications</i>			388	600	0	0	625	650
<i>Membership Dues</i>			0	0	0	100	0	0
<i>Training</i>			0	100	0	500	100	100
<i>Reference Materials/Manuals</i>			0	0	0	250	0	0
<i>Property Insurance</i>			2,507	2,600	2,700	3,400	2,700	2,800
<i>Lease/Rent Expense</i>			0	0	9,000	17,000	0	0
<i>R/M-Commodities</i>			55,655	55,000	48,000	55,000	57,500	60,000
<i>Operating Supplies</i>			1,962	2,500	2,000	2,500	2,750	3,000
<i>Miscellaneous Equipment</i>			53	1,000	0	1,000	1,500	1,500
<i>Fuel</i>			174,979	200,000	175,000	200,000	220,000	242,000
<i>Misc. Expenses</i>			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								
<i>Purchase:</i>								
<i>Vehicles & Equipment</i>			\$ 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								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 710,790	\$ 699,350	\$ 688,044	\$ 570,700	\$ 838,366	\$ 502,144
Depreciation Expense								
<i>Motorized Equipment</i>			\$ 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:								
<i>Footings</i>	\$ 400	\$ 2,400	\$ 1,400	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>Grave Sales</i>	51,050	43,950	63,950	50,000	40,000	50,000	50,000	50,000
<i>Interment Fees</i>	34,450	27,700	38,400	30,000	35,000	35,000	35,000	35,000
<i>Interest</i>	3,055	3,410	2,544	3,000	1,900	2,000	2,000	2,000
<i>Penalty Revenue</i>	0	0	0	0	0	0	0	0
<i>Miscellaneous Inc.</i>	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:								
<i>Personnel</i>	\$ 48,262	\$ 49,808	\$ 58,279	\$ 62,650	\$ 58,600	\$ 65,250	\$ 69,498	\$ 74,089
<i>Operations</i>	13,075	5,253	3,365	19,110	5,750	17,700	9,800	9,900
<i>Capital</i>	0	0	0	30,000	1,575	31,000	1,000	1,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	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								
<i>Street/Cemetery Supervisor</i>	0.15	0.15						
<i>Regular Salaries</i>			\$ 9,328	\$ 9,200	\$ 9,200	\$ 9,500	\$ 10,046	\$ 10,624
<i>City Clerk</i>	0.15	0.15	6,214	6,500	6,500	6,700	6,900	7,100
<i>Cemetery Sexton</i>	0.50	0.50						
<i>Grounds Mtnce.</i>	0.50	0.50						
<i>Part Time Wages</i>			30,709	32,000	29,000	33,000	34,898	36,904
<i>Standby</i>			41	100	100	100	106	112
<i>Overtime</i>			466	1,200	1,000	1,300	1,375	1,454
<i>Unused Sick Time</i>			0	150	100	150	159	168
<i>Group Insurance</i>			6,082	7,400	6,800	8,000	9,200	10,580
<i>Retiree Health Insurance</i>			1,369	1,400	1,400	1,800	1,845	1,891
<i>Health Savings Plan Contribution</i>			0	0	0	0	0	0
<i>Uniform Rental</i>			340	400	500	500	529	559
<i>Workers Comp. Insurance</i>			3,260	3,400	3,300	3,500	3,701	3,914
<i>Unemployment Insurance Tax</i>			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								
<i>R/M Equipment-Cont.</i>			\$ 340	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
<i>R/M Grounds-Cont.</i>			35	14,500	2,000	9,500	5,000	5,000
<i>Engineering Fees</i>			0	300	0	300	300	300
<i>Legal Fees</i>			93	300	0	300	300	300
<i>Consultation Fees</i>			0	0	0	0	0	0
<i>Postage</i>			273	300	300	300	300	300
<i>Communications</i>			226	500	400	500	500	500
<i>Electricity</i>			496	400	320	400	450	500
<i>Property Insurance</i>			185	210	230	300	350	400
<i>Lease/Rent Expense</i>			0	300	0	300	300	300
<i>R/M Equipment-Comm.</i>			57	300	250	300	300	300
<i>R/M Grounds-Comm.</i>			1,209	500	1,500	2,500	500	500
<i>Office Supplies</i>			49	100	50	100	100	100
<i>Operating Supplies</i>			143	300	150	300	300	300
<i>Miscellaneous Equipment</i>			0	500	0	2,000	500	500
<i>Misc. Expenses</i>			259	400	350	400	400	400
<i>Bad Debt Expense</i>			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 3,365	\$ 19,110	\$ 5,750	\$ 17,700	\$ 9,800	\$ 9,900
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 1,575	\$ 1,000	\$ 0	\$ 0
<i>System</i>			0	0	0	0	0	0
<i>Cemetery Impr.</i>			0	30,000	0	30,000	1,000	1,000
<i>Engineering</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 30,000	\$ 1,575	\$ 31,000	\$ 1,000	\$ 1,000
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>MERF</i>			\$ 7,500	\$ 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:								
<i>Tax:</i>								
<i>Property</i>	\$ 3,216	\$ 3,206	\$ 3,197	\$ 3,200	\$ 3,315	\$ 3,300	\$ 3,200	\$ 3,200
<i>Interest</i>	24	29	17	40	30	40	40	40
<i>Miscellaneous Inc.</i>	560	0	0	0	0	0	0	0
<i>T/F From:</i>								
<i>GC Unrestricted</i>	3,000	5,000	3,000	5,000	5,000	5,700	5,000	5,000
<i>Police Spec. Proj.</i>	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:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	9,807	3,554	4,381	7,710	7,015	8,990	7,725	7,750
<i>Capital</i>	16,078	0	0	0	1,230	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	\$ 25,885	\$ 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> 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								
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

	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>EST. ACT.</i>	<i>BUDGET</i>	<i>PROJ.</i>	<i>PROJ.</i>
	<i>09-10</i>	<i>10-11</i>	<i>11-12</i>	<i>12-13</i>	<i>12-13</i>	<i>13-14</i>	<i>14-15</i>	<i>15-16</i>
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>FTE YEARS</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>EST.ACT.</i>	<i>BUDGET</i>	<i>PROJ.</i>	<i>PROJ.</i>
	<i>12-13</i>	<i>13-14</i>	<i>11-12</i>	<i>12-13</i>	<i>12-13</i>	<i>13-14</i>	<i>14-15</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>Consultation Fees</i>			\$ 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

	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</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>
Beq. 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

	<i>ACTUAL</i> 09-10	<i>ACTUAL</i> 10-11	<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
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
Reg. 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> 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						
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:								
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	0	210,002	225,744	240,000	238,975	240,000	265,000	285,000
<i>Property Repl.</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	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:								
<i>Water</i>	\$ 0	\$ 25,000	\$ 27,000	\$ 28,500	\$ 28,500	\$ 29,300	\$ 31,000	\$ 32,800
<i>Sewer</i>	0	33,000	34,000	35,000	35,000	40,000	42,200	44,500
<i>IMRF</i>	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:								
<i>Personnel</i>	\$ 0	\$ 255,304	\$ 267,914	\$ 300,000	\$ 300,000	\$ 320,000	\$ 336,000	\$ 355,000
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 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> 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						
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	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				\$ 6,084,189	\$ 5,874,901	\$ 6,010,981	\$ 6,189,431	\$ 6,314,281
REVENUES:								
<i>Interest</i>	128,921	121,759	110,102	100,000	90,000	100,000	100,000	100,000
<i>Employee Contr.</i>	104,567	99,144	114,600	120,000	111,000	125,000	130,000	135,000
<i>Employer Contr.</i>	266,726	266,805	250,121	267,310	249,475	275,000	294,000	315,000
<i>Dividend Revenue</i>	16,588	25,866	29,100	15,000	15,000	15,000	15,000	15,000
<i>Misc. Income</i>	50	23	46	0	50	0	0	0
<i>Gain/(Loss) on Inv.</i>	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:								
<i>Personnel</i>	\$ 249,673	\$ 257,027	\$ 315,721	\$ 385,000	\$ 388,000	\$ 400,000	\$ 478,000	\$ 492,340
<i>Operations</i>	14,627	7,601	3,848	35,150	41,445	36,550	36,150	36,250
<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	\$ 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> 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						
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
T/F From:								
<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 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
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
<u>Impound Admin. Fees</u>								
<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:								
<i>Impound Admin. Fees</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<i>Interest Revenue</i>	0	0	0	0	30	30	30	30
<i>Misc. Revenue</i>	0	0	0	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	52,457	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 82,487	\$ 30,030	\$ 30,030	\$ 30,030
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	9,108	17,350	22,250	22,250
<i>Capital</i>	0	0	0	0	0	1,500	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	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>FTE YEARS</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>EST.ACT.</i>	<i>BUDGET</i>	<i>PROJ.</i>	<i>PROJ.</i>
	<i>12-13</i>	<i>13-14</i>	<i>11-12</i>	<i>12-13</i>	<i>12-13</i>	<i>13-14</i>	<i>14-15</i>	<i>15-16</i>
Personnel Detail								
<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
Operations Detail								
<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
Capital Detail								
<i>Purchase - Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 0
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>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	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				\$ 0	\$ 0	\$ 17,432	\$ 6,467	\$ (4,698)
REVENUES:								
<i>Donations</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>Interest Revenue</i>	0	0	0	0	10	10	10	10
<i>Misc. Revenue</i>	0	0	0	0	0	0	0	0
<i>T/F from Gen. Fund</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,010	\$ 1,010	\$ 1,010	\$ 1,010
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	16,873	7,675	7,675	7,675
<i>Capital</i>	0	0	0	0	4,600	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	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	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				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 196,370	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	1,345	2,148	0	0	0	0	0	0
<i>Miscellaneous Inc.</i>	0	347	0	0	0	0	0	0
<i>Grant Proceeds</i>	0	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 197,715	\$ 2,495	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:								
<i>GF Unrestricted</i>	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 197,715	\$ 2,495	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 8,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	21,700	107,241	0	0	0	0	0	0
<i>Capital</i>	474,265	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	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
Personnel Detail								
<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
Operations Detail								
<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
Capital Detail								
<i>Purchase:</i>								
<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
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 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:								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Transfers From:</i>								
<i>GC - Streets</i>	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:								
<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>	84,162	81,320	78,477	75,635	75,635	72,792	69,950	67,108
<i>Inter-Fund Transfers</i>	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>	<i>FTE YEARS</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>EST.ACT.</i>	<i>BUDGET</i>	<i>PROJ.</i>	<i>PROJ.</i>
	<i>12-13</i>	<i>13-14</i>	<i>11-12</i>	<i>12-13</i>	<i>12-13</i>	<i>13-14</i>	<i>14-15</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			\$ 59,840	\$ 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:								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Transfers From:</i>								
<i>GC - Streets</i>	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:								
<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>	83,208	81,556	80,374	78,598	78,598	77,293	75,914	74,460
<i>Inter-Fund Transfers</i>	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>FTE YEARS</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>EST.ACT.</i>	<i>BUDGET</i>	<i>PROJ.</i>	<i>PROJ.</i>
	<i>12-13</i>	<i>13-14</i>	<i>11-12</i>	<i>12-13</i>	<i>12-13</i>	<i>13-14</i>	<i>14-15</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>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<i>System Construction</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<i>Principal</i>			\$ 59,280	\$ 60,320	\$ 60,320	\$ 61,880	\$ 63,440	\$ 65,000
<i>Interest</i>			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**

	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</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>
Beg. Cash Balance			\$ 657,316	\$ 643,273	\$ 660,825	\$ 663,932	\$ 671,239	\$ 676,946
REVENUES:								
<i>Interest</i>	\$ 2,441	\$ 5,705	\$ 4,403	\$ 5,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
<i>WACC Payment</i>	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<i>Transfers From:</i>								
<i>GC Fund</i>	382,000	341,300	340,500	339,000	341,000	343,000	339,500	340,500
<i>WACC Cap. Proj.</i>	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:								
<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>	390,294	391,194	391,394	390,893	390,893	389,693	387,793	390,018
<i>Inter-Fund Transfers</i>	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

	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>								
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<i>System Construction</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<i>Com. Dev. Bonds</i>								
<i>Principal</i>			\$ 145,000	\$ 155,000	\$ 155,000	\$ 165,000	\$ 175,000	\$ 190,000
<i>Interest</i>			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:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	44,076	38,442	45,372	48,675	46,944	48,517	47,830	48,073
<i>Interest</i>	137	57	67	100	40	50	50	50
<i>Transfers From:</i>								
<i>GC Streets</i>	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:								
<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>	48,237	47,860	48,435	47,915	47,915	48,348	47,685	47,975
<i>Inter-Fund Transfers</i>	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
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								
<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
Debt Service Detail								
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
Inter-Fund Transfer Detail								
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	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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
Misc.			\$ 0	\$ 0	\$ 0	\$ 30	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 30	\$ 0	\$ 0
Capital Detail								
Purchase:								
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
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
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

	<i>ACTUAL</i> 09-10	<i>ACTUAL</i> 10-11	<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
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:								
<i>Gen. Fund</i>	0	26,266	1,267,103	90,000	393,853	0	0	0
<i>Pol. Spec. Proj.</i>	0	50,000	0	0	0	0	0	0
TOTAL	\$ 0	\$ 76,266	\$ 1,267,103	\$ 90,000	\$ 393,853	\$ 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	93,320	1,540,802	90,000	103,100	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	\$ 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	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	\$ 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**

	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</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>
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> 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>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							
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

Description	Source of Funds	WATER FUND					Total
		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

Description	Source of Funds	WATER SUBDIVISION DEVELOPMENT FEE					Total
		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

Description	Source of Funds	MOTOR EQUIPMENT REPLACEMENT FUND (MERF)					Total
		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
GEMETERY:									
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. COST	REPL. YEAR	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			136,500		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**

		<u>SEWER FUND</u>					
Description	Source of Funds	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Projected FY17-18	Total
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 furnishings/flooring	Sewer Fund		0	0	0	0	0
SCBA Air Pack Pit	Sewer Fund	7,000	0	0	0	0	7,000
Spare Pump-RMN Lift Station	Sewer Fund	5,000	0	0	0	0	5,000
Concrete Impr. - STP2 drying beds	Sewer Fund	10,000	0	0	0	0	10,000
Undesignated Equipment	Sewer Fund	20,000	0	0	0	0	20,000
TOTAL		\$ 161,650	\$ 365,000	\$ 175,000	\$ 175,000	\$ 215,000	\$ 1,091,650

		<u>SEWER SUBDIVISION DEVELOPMENT FEE</u>					
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

		<u>STP #2 Phase 2A CONSTRUCTION ACCOUNT</u>					
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

		<u>STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT</u>					
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

TIF 2 (Downtown) FUND

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>					
Description	Source of Funds	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Projected FY17-18	Total
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>					
Description	Source of Funds	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Projected FY17-18	Total
Equipment	Tow & Impound	\$ 1,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500
TOTAL		\$ 1,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500

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

		<u>MOTOR FUEL TAX FUND</u>					
Description	Source of Funds	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Projected FY17-18	Total
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>					
Description	Source of Funds	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Projected FY17-18	Total
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

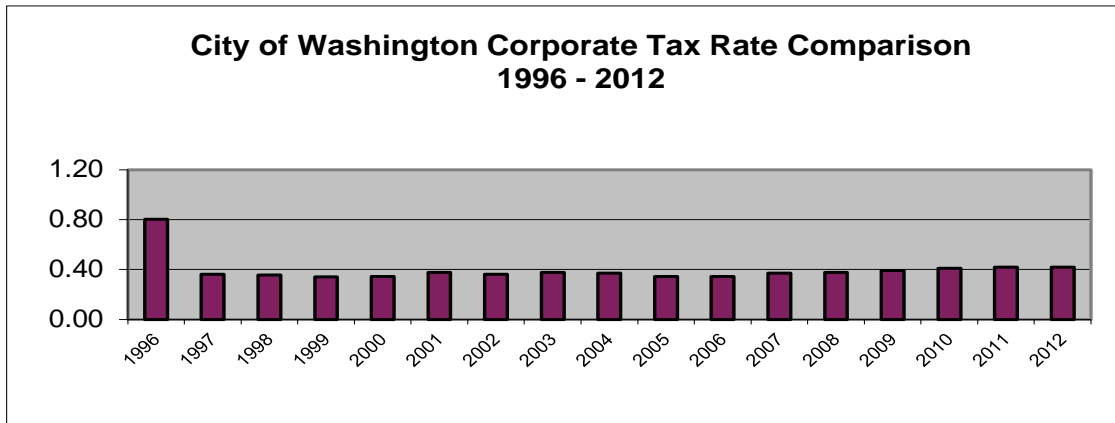
Description	Source of Funds	Projected FY13-14	Projected FY14-15	Projected FY15-16	Projected FY16-17	Projected FY17-18	Total
Construction	Safe Routes Grant	\$ 164,860	\$ 0	\$ 0	\$ 0	\$ 0	164,860
Engineering	Safe Routes Grant	30,000	0	0	0	0	30,000
Equipment	Safe Routes Grant	0	0	0	0	0	0
TOTAL		\$ 194,860	\$ 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 Mtnce.			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