

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

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

Aldermen

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

Staff

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

May 2012

TABLE OF CONTENTS

All Funds Summary	1
General Funds Summary (Restricted and Unrestricted)	3
General Fund: Unrestricted.....	4
Legislative/Administrative Account	8
City Hall Account.....	11
Street Account	13
Police Account	17
Tourism And Economic Development Account	20
Planning, Zoning And Code Enforcement Account	22
Fire And Rescue Account.....	24
Telecommunications Tax Account	26
North Cummings Roadway Improvement Fee Account	29
Water Fund.....	31
Water Subdivision Development Fee Account	35
Water Connection Fee Account.....	37
Water Tower Reserve Account.....	39
Sewer Fund	41
Sewer Subdivision Development Fee Account.....	46
Sewer Connection Fee Account	48
Sewer Bond Principal And Interest Account (1997 IEPA Loan)	50
Sewer Bond Reserve Account (1997 IEPA Loan)	52
Sewer Bond Depreciation Account (1997 IEPA Loan)	53
Sewer Bond Principal And Interest Account (2009 IEPA Loan)	54
Sewer Bond Reserve Account (2009 IEPA Loan)	56
Sewer Bond Depreciation Account (2009 IEPA Loan)	57
Devonshire Trunk Sewer Capital Project Fund.....	58
School Street Sanitary Sewer Capital Project Fund.....	60
Sewer Bond Construction Account Capital Project Fund (2009 IEPA Loan)	61
STP No. 2 Phase II (A) Construction Account	63
Motor Equipment Replacement Fund	65
Cemetery Fund.....	69
Emergency Services And Disaster Assistance Fund	71
Audit Fund.....	73
Liability Insurance Fund.....	75
Motor Fuel Tax Fund	77
Illinois Municipal Retirement Fund	79
Social Security Fund	81
Police Pension Fund	83
Stormwater Management/Flood Mitigation Fund.....	85
Police Department Special Projects Account	88
Tax Increment Financing District No. 1 Fund (Washington Road)	91
Tax Increment Financing District No. 2 Fund (Downtown)	93
South Cummings Road Improvement Debt Service Fund	97
Cruger Road Improvement Debt Service Fund	99
Kern Road Debt Service Fund	101
WACC Debt Service Fund	102
Mallard Crossing Special Services Area Fund.....	105
Cruger Road Improvement Capital Project Fund.....	107
Dallas Road Improvement Capital Project Fund	108

Muller Road Improvement Capital Project Fund	110
Police Station Renovation Capital Project Fund.....	111
Beverly Manor Safe Routes Capital Project Fund.....	113
North Cummings Recreation Trail Extension Capital Project Fund.....	115
Multi-Year Capital Improvement Program	117
Appendices.....	127

April 16, 2012

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

Mayor Manier and Members of the City Council:

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

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

EXPENSE OVERVIEW

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

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

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

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

BUDGET TRENDS AT A GLANCE City of Washington, IL

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

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

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

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

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

(1) As of November 1, 2011

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

REVENUE OVERVIEW

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

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

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

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

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

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

SPECIAL CHALLENGES AND UNCERTAINTIES

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

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

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

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

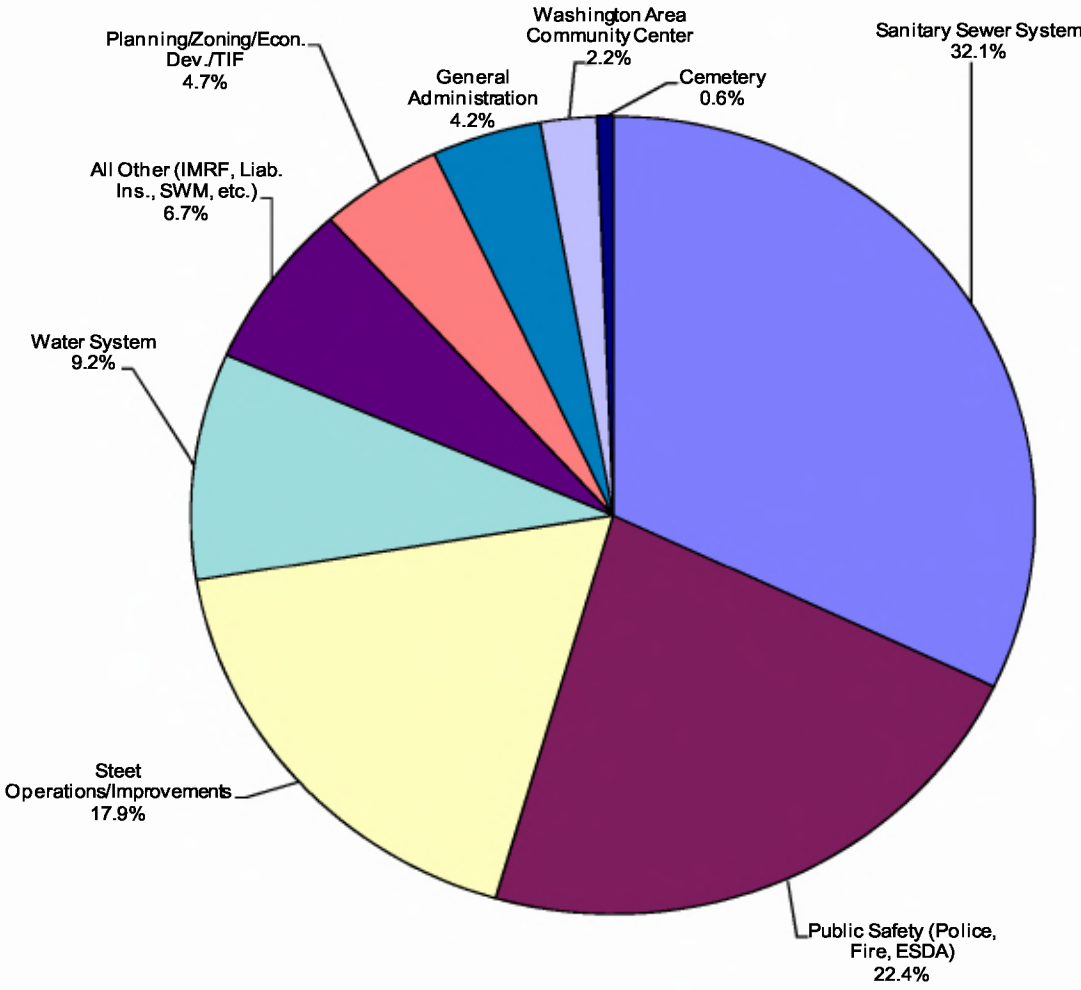
Despite the above risks and uncertainties, I remain confident that the city will find the means to meet the challenges of the coming year and continue to provide the services our residents expect. While we can never satisfy all of the wants of our residents, I am convinced that the city can achieve its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

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

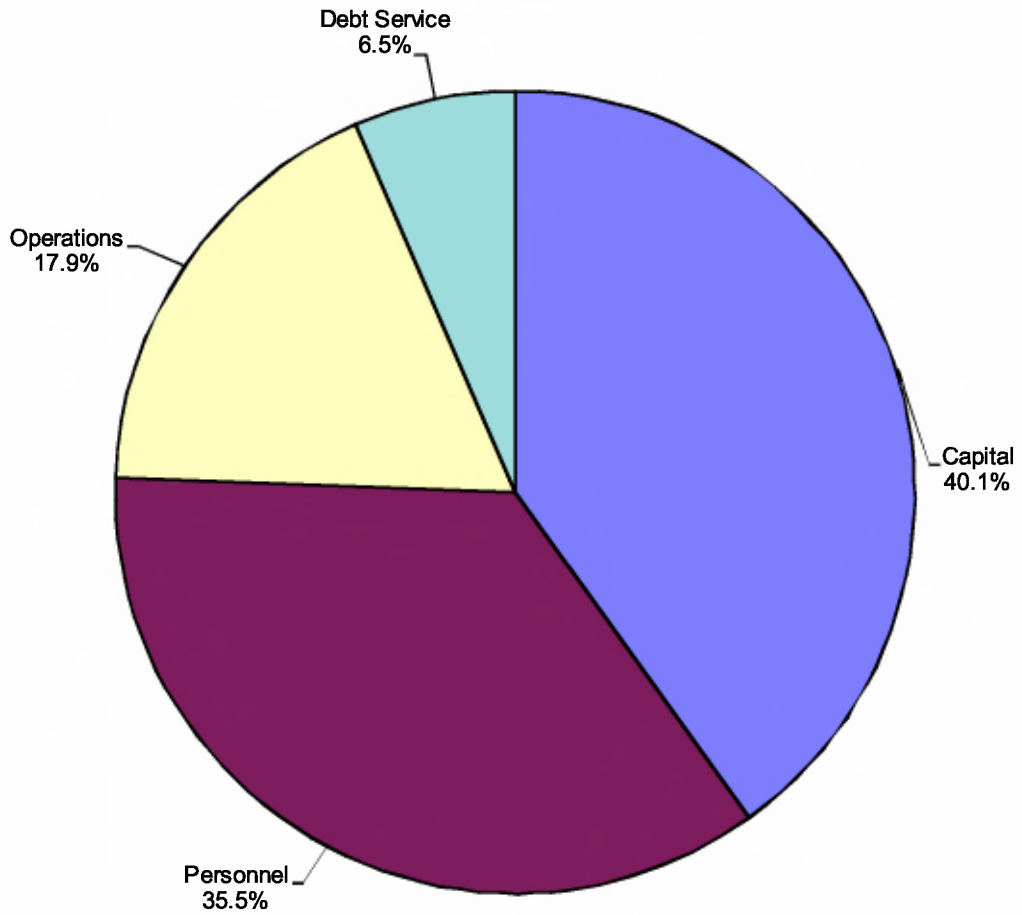
Respectfully submitted,

Robert A. Morris
City Administrator

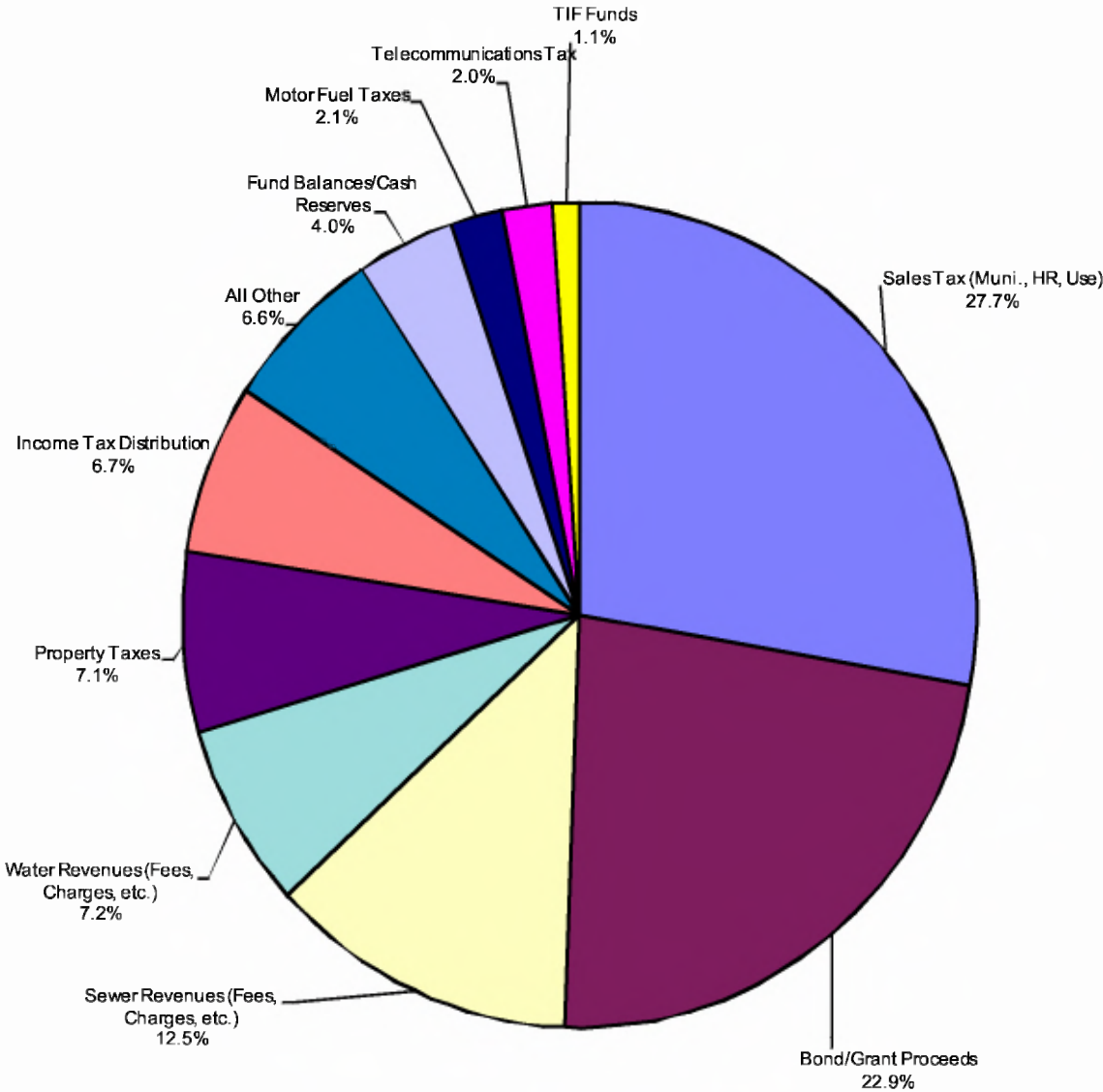
**Budgeted Expenses by Major Service Type
FY12-13**



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



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



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ALL FUNDS SUMMARY

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

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

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

	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>ACTUAL</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>EST. ACT.</i> <i>11-12</i>	<i>BUDGET</i> <i>12-13</i>	<i>FROI</i> <i>13-14</i>	<i>FROI</i> <i>14-15</i>
REVENUES:								
General	\$ 7,564,299	\$ 7,710,204	\$ 7,882,425	\$ 7,615,440	\$ 7,931,049	\$ 8,078,975	\$ 8,249,512	\$ 8,428,090
Proprietary	3,665,889	6,360,572	7,798,755	6,978,562	3,815,091	7,387,395	3,788,455	3,927,223
Special	1,136,308	1,060,507	1,158,551	1,179,730	1,296,922	1,280,820	1,323,340	1,372,490
TIF #1	257,951	197,715	2,485	-	-	-	-	-
TIF #2	163,388	167,716	189,784	192,000	195,900	202,000	204,000	210,000
Debt Service	4,570	2,441	55,705	55,000	55,000	55,000	55,000	55,000
SA/Cap. Prj.	270,864	44,231	38,499	760,741	652,952	387,764	48,617	47,930
TOTAL	\$ 13,063,269	\$ 15,543,386	\$ 17,126,214	\$ 16,781,473	\$ 13,947,914	\$ 17,391,954	\$ 13,668,924	\$ 14,040,733
EXPENDITURES:								
Personnel	\$ 4,548,544	\$ 5,112,067	\$ 5,388,469	\$ 6,138,910	\$ 5,878,135	\$ 6,434,110	\$ 6,883,492	\$ 7,380,089
Operations	2,650,800	2,692,911	3,234,807	3,512,795	2,942,200	3,236,452	3,497,350	3,178,015
Capital	3,237,280	8,119,456	6,709,871	8,580,830	3,610,046	7,254,452	2,387,045	1,402,791
Debt Service	947,732	922,583	915,352	1,194,794	1,045,649	1,184,130	1,176,673	1,167,279
Transfers	-	-	-	-	-	-	-	-
TOTAL	\$ 11,384,366	\$ 16,847,017	\$ 16,248,499	\$ 19,427,329	\$ 13,476,030	\$ 18,109,144	\$ 13,944,560	\$ 13,128,174
Revenue Over/ (Under) Exp.	\$ 1,678,903	\$ (1,303,631)	\$ 877,715	\$ (2,645,856)	\$ 471,884	\$ (717,190)	\$ (275,636)	\$ 912,559

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GENERAL FUNDS SUMMARY (Restricted and Unrestricted)

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

GENERAL FUND REVENUE/EXPENDITURE SUMMARY (EXCLUDING INTRA-FUND TRANSFERS)								
	<i>ACTUAL</i> 08-09	<i>ACTUAL</i> 09-10	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FROI</i> 13-14	<i>FROI</i> 14-15
Reg. Cash Bal.				\$ 4,254,045	\$ 5,924,279	\$ 5,224,128	\$ 4,946,999	\$ 4,902,426
Unrestricted	\$ 6,734,737	\$ 6,517,151	\$ 6,955,844	\$ 6,670,150	\$ 6,954,216	\$ 7,116,200	\$ 7,263,770	\$ 7,425,854
<i>L/A</i>	2,972	1,762	806	2,000	600	2,000	2,200	2,400
<i>City Hall</i>	11,528	14,852	10,440	13,360	10,772	16,670	17,516	18,332
<i>Streets</i>	192,146	545,868	285,273	191,780	223,444	202,780	204,780	206,780
<i>Police</i>	218,328	250,819	353,528	358,510	368,171	373,985	394,462	408,456
<i>Tourism/EDC</i>	0	0	0	0	0	0	0	0
<i>Planning/Zoning</i>	0	0	0	0	0	0	0	0
<i>Fire/Rescue</i>	10,757	14,710	14,079	14,000	14,768	15,000	15,500	16,000
<i>N. Cumm. Road. Impr.</i>	4,388	1,577	0	500	0	500	500	500
<i>Telecommunications Tax</i>	403,943	400,267	386,547	380,500	370,450	370,500	370,500	370,500
TOTAL	\$ 7,578,799	\$ 7,747,006	\$ 8,006,517	\$ 7,630,790	\$ 7,942,421	\$ 8,097,645	\$ 8,269,228	\$ 8,448,852
EXPENDITURES:								
<i>Personnel</i>	\$ 3,000,376	\$ 3,447,238	\$ 3,722,964	\$ 4,199,260	\$ 4,012,385	\$ 4,370,360	\$ 4,669,311	\$ 5,003,224
<i>Operations</i>	1,357,588	1,460,368	1,971,309	1,980,275	1,823,027	1,924,782	2,131,725	1,748,180
<i>Capital</i>	631,981	3,136,286	137,745	128,700	57,073	405,630	344,000	299,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,933,750	1,049,046	1,049,474	2,766,815	2,740,307	1,679,723	1,173,985	1,029,464
TOTAL	\$ 6,923,695	\$ 9,092,938	\$ 6,881,492	\$ 9,085,050	\$ 8,632,792	\$ 8,380,495	\$ 8,319,021	\$ 8,079,867
Revenue Over (Under) Expend.	\$ 655,104	\$ (1,345,932)	\$ 1,125,025	\$ (1,454,260)	\$ (690,371)	\$ (282,850)	\$ (49,793)	\$ 369,015

GENERAL FUND: UNRESTRICTED

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budgeted Expenditures/Transfers

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

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

Special Opportunities, Challenges and/or Issues.

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

**GENERAL CORPORATE UNRESTRICTED
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> 08-09	<i>ACTUAL</i> 09-10	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>PROJ.</i> 13-14	<i>PROJ.</i> 14-15
Reg. Cash Balance				\$ 5,179,283	\$ 5,541,555	\$ 4,992,304	\$ 4,825,965	\$ 4,830,892
Min. Std. Bal. (a)						\$ 1,779,050	1,815,943	1,866,464
Surplus Funds						\$ 3,213,254	\$ 3,010,022	\$ 2,974,428
REVENUES:								
<i>Tax</i>								
<i>Property</i>	\$ 298,365	\$ 329,557	\$ 329,983	\$ 330,000	\$ 329,616	\$ 360,000	\$ 360,000	\$ 360,000
<i>Sales</i>	2,520,596	2,540,486	2,535,765	2,555,300	2,635,000	2,700,000	2,767,500	2,836,688
<i>Local Use</i>	185,805	143,331	208,421	176,750	220,000	235,000	240,875	246,897
<i>Home Rule</i>	2,021,034	1,988,981	2,052,289	1,969,500	2,040,000	2,090,000	2,142,250	2,195,806
<i>Prop.Repl.</i>	23,330	18,047	18,232	18,500	9,800	8,000	8,200	8,405
<i>State Inc.</i>	1,159,559	1,015,528	1,018,956	1,105,000	1,190,000	1,215,000	1,245,375	1,276,509
<i>Hotel/Motel</i>	61,868	67,607	59,606	78,000	93,000	78,000	79,170	81,149
<i>License:</i>								
<i>Liquor</i>	25,597	27,501	26,985	27,000	28,000	28,000	28,000	28,000
<i>Misc.</i>	0	40	40	100	100	100	100	100
<i>Franchise:</i>								
<i>OILCO</i>	23,659	21,407	27,760	22,000	29,000	30,000	30,000	30,000
<i>Cable</i>	171,071	169,145	201,737	185,000	190,000	190,000	190,000	190,000
<i>Solid Waste</i>	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
<i>Interest</i>	61,801	20,131	76,858	50,000	59,000	50,000	50,000	50,000
<i>Misc. Inc.</i>	4,624	5,235	10,420	2,500	2,000	2,100	2,100	2,100
<i>Sale of Equipment/Land</i>	0	2,770	114,178	0	0	0	0	0
<i>Fines:</i>								
<i>Court</i>	104,757	90,417	96,683	92,500	80,000	80,000	80,000	80,000
<i>Parking</i>	775	1,260	775	1,000	1,800	1,500	1,500	1,500
<i>Liquor</i>	5,500	1,000	2,000	1,000	0	1,000	1,000	1,000
<i>Ord. Viol.</i>	2,480	2,600	2,790	2,500	3,500	3,000	3,000	3,000
<i>Fees:</i>								
<i>Bld. & Signs</i>	53,819	61,594	45,801	40,000	25,000	25,000	25,000	25,000
<i>WCB Permit Fee Reimb.</i>	0	0	0	0	9,000	9,800	0	0
<i>Forf. Bld. Fees</i>	6,400	5,300	4,800	2,000	1,200	1,500	1,500	1,500
<i>Var./Flats</i>	1,677	1,570	1,825	1,500	1,300	1,200	1,200	1,200
<i>Yard Waste Stickers</i>	0	1,644	5,144	8,000	4,900	5,000	5,000	5,000
<i>GIS Map & Data Fees</i>	30	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 6,734,737	\$ 6,517,151	\$ 6,842,998	\$ 6,670,150	\$ 6,954,216	\$ 7,116,200	\$ 7,263,770	\$ 7,425,854
<i>TIF Frant:</i>								
<i>TIF No. 1</i>	0	0	112,846	0	0	0	0	0
<i>N. Currm.</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 6,734,737	\$ 6,517,151	\$ 6,955,844	\$ 6,670,150	\$ 6,954,216	\$ 7,116,200	\$ 7,263,770	\$ 7,425,854
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operation</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debit Serv.</i>	0	0	0	0	0	0	0	0
<i>Inter TIF</i>	501,160	385,000	372,566	1,888,750	1,903,254	784,000	517,000	343,500
TOTAL	\$ 501,160	\$ 385,000	\$ 372,566	\$ 1,888,750	\$ 1,903,254	\$ 784,000	\$ 517,000	\$ 343,500
Revenue Over (Under)								
Expend.	\$ 6,233,577	\$ 6,132,151	\$ 6,583,278	\$ 4,781,400	\$ 5,050,962	\$ 6,332,200	\$ 6,746,770	\$ 7,082,364
Intra TIF	\$ 5,502,278	\$ 6,731,136	\$ 5,799,722	\$ 6,038,526	\$ 5,600,253	\$ 6,498,540	\$ 6,741,843	\$ 7,076,120
Net Rev. Over (Under) Exp.	\$ 731,299	\$ (598,985)	\$ 783,556	\$ (1,257,126)	\$ (549,291)	\$ (166,340)	\$ 4,927	\$ 6,235

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST.ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
Personnel Detail								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
NA			\$ 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	0	10,500	350,000	170,000	0
WACC Debt Service Fund			341,300	340,500	340,500	339,000	342,000	338,500
Pol. Sta. Reno. Cap Proj Fund			26,266	1,543,250	1,549,254	90,000	0	0
Grant to ESDA			5,000	5,000	3,000	5,000	5,000	5,000
TOTAL INTER-FUND TRANSFERS			\$ 372,566	\$ 1,888,750	\$ 1,903,254	\$ 784,000	\$ 517,000	\$ 343,500
TOTAL EXPENDITURES			\$ 372,566	\$ 1,888,750	\$ 1,903,254	\$ 784,000	\$ 517,000	\$ 343,500
Intra-Fund Transfers								
L/A			\$ 1,016,102	\$ 652,150	\$ 605,943	\$ 661,450	\$ 660,160	\$ 698,599
City Hall			42,697	68,400	43,089	81,680	70,065	73,568
Streets			1,238,842	1,493,041	1,339,035	1,786,083	1,845,042	1,886,755
Police			2,663,887	2,878,650	2,723,120	2,938,945	3,159,198	3,376,156
Tourism/Economic Dev.			71,033	78,600	78,730	90,300	91,542	94,081
Planning, Zoning & Code Enforcement			203,718	268,140	226,309	287,190	293,287	306,410
Fire/Rescue			563,443	599,545	584,027	662,892	622,550	640,550
TOTAL INTRA-FUND TRANSFERS			\$ 5,799,722	\$ 6,038,526	\$ 5,600,253	\$ 6,498,540	\$ 6,741,843	\$ 7,076,120
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 6,172,288	\$ 7,927,276	\$ 7,503,507	\$ 7,282,540	\$ 7,258,843	\$ 7,419,620

LEGISLATIVE/ADMINISTRATIVE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

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

**LEGISLATIVE/ADMINISTRATIVE
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> 08-09	<i>ACTUAL</i> 09-10	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FY01</i> 13-14	<i>FY01</i> 14-15
Reg. 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>	986	881	403	1,000	300	1,000	1,100	1,200
<i>Sewer Fund</i>	986	881	403	1,000	300	1,000	1,100	1,200
<i>Mallard Crossing SSA</i>	1,000	0	0	0	0	0	0	0
<i>GF Unrestricted</i>	745,523	1,001,756	1,016,102	652,150	605,943	661,450	660,160	698,599
TOTAL	\$ 748,495	\$ 1,003,518	\$ 1,016,908	\$ 654,150	\$ 606,543	\$ 663,450	\$ 662,360	\$ 700,999
EXPENDITURES:								
<i>Personnel</i>	\$ 297,651	\$ 378,078	\$ 391,468	\$ 470,600	\$ 482,900	\$ 480,200	\$ 496,510	\$ 532,549
<i>Operations</i>	114,923	619,015	619,015	159,750	119,043	159,450	157,950	160,450
<i>Capital</i>	333,521	4,025	4,025	22,000	2,800	22,000	6,000	6,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	2,400	2,400	2,400	1,800	1,800	1,800	1,900	2,000
TOTAL	\$ 748,495	\$ 1,003,518	\$ 1,016,908	\$ 654,150	\$ 606,543	\$ 663,450	\$ 662,360	\$ 700,999
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Personnel Detail								
<i>Mayor</i>	1.00	1.00						
<i>Aldermen</i>	8.00	8.00						
<i>City Clerk</i>	0.85	0.85						
<i>City Treasurer</i>	1.00	1.00						
<i>Elected Salaries</i>			\$ 65,829	\$ 68,000	\$ 68,800	\$ 69,000	\$ 69,000	\$ 70,000
<i>City Administrator</i>	0.85	0.85						
<i>Controller</i>	0.80	0.80						
<i>Accountant</i>	0.80	0.80						
<i>Acct. Supervisor</i>	0.80	0.80						
<i>Cust. Serv. Supervisor</i>	0.30	0.30						
<i>Regular Salaries</i>			231,358	289,000	270,000	190,000	193,523	204,650
<i>P-T Accountant</i>	0.00	0.00						
<i>P-T Admin. Asst.</i>	0.00	0.00						
<i>Part Time Wages</i>			17,203	0	60,000	85,000	89,888	95,056
<i>Overtime</i>			4,946	4,000	8,600	6,000	6,345	6,710
<i>Unused Sick Time</i>			1,216	4,400	2,000	3,000	3,173	3,355
<i>Group Insurance</i>			60,974	91,500	70,000	110,000	116,725	134,234
<i>Retiree Health Insurance</i>			5,914	8,200		10,200	10,455	10,716
<i>Health Savings Plan Contribution</i>			1,709	3,300	200	3,100	3,278	3,467
<i>Workers Comp. Insurance</i>			1,317	1,400	1,100	1,200	1,269	1,342
<i>Unemployment Insurance Tax</i>			1,002	800	2,200	2,700	2,855	3,019
TOTAL FTE YEARS	14.40	14.40						
TOTAL PERSONNEL			\$ 391,468	\$ 470,600	\$ 482,900	\$ 480,200	\$ 496,510	\$ 532,549
Operations Detail								
<i>Repair & Maint.-Equip. (Contr.)</i>			\$ 1,880	\$ 2,200	\$ 2,200	\$ 2,400	2,400	2,500
<i>Engineering Fees</i>			0	500	0	500	500	500
<i>Legal Fees</i>			21,966	25,000	25,000	30,000	30,000	30,000
<i>Liquor Code Enforce-Legal</i>			1,010	2,000	1,000	2,000	2,000	2,000
<i>Data Processing Support</i>			16,831	17,500	19,333	21,100	22,000	23,000
<i>Professional Fees</i>			7,430	4,500	3,200	4,200	4,500	4,500
<i>Animal Control</i>			12,932	13,400	13,300	13,600	14,000	14,500
<i>Postage Expense</i>			3,617	9,000	3,840	5,300	5,500	5,700
<i>Communications</i>			1,109	1,600	850	900	1,000	1,000
<i>Publishing Fees</i>			756	900	700	900	1,000	1,000
<i>Printing Fees</i>			4,803	7,300	4,300	6,800	7,000	7,000
<i>Recruitment</i>			2,080	500	100	2,300	500	500
<i>Membership Dues</i>			3,480	4,600	3,500	3,500	4,700	4,800
<i>Training-Elected Officials</i>			3,208	5,000	2,900	7,400	6,500	6,500
<i>Training-Staff</i>			774	5,500	947	4,800	5,000	5,200
<i>Subscriptions</i>			157	300	400	400	400	400
<i>Reference Materials/Manuals</i>			2,497	2,200	2,873	3,000	3,200	3,400
<i>Software</i>			1,283	8,000	1,200	6,600	3,500	3,500
<i>Surety Bond Expenses</i>			845	900	900	900	1,000	1,000
<i>Lease/Rent Expense</i>			3,591	3,700	3,700	3,700	3,800	3,900
<i>Repair & Maint.-Equip. (Comm)</i>			2,332	2,600	2,500	2,600	2,700	2,700
<i>Office Supplies</i>			4,949	6,000	5,200	5,400	5,500	5,600
<i>Misc. Equip.</i>			1,055	2,400	1,000	1,700	1,700	1,700
<i>Taxes-Other</i>			0	50	0	50	50	50
<i>Misc. Expenses</i>			4,955	6,600	5,700	6,900	7,000	7,000
<i>Grant Disbursement</i>			500,000	0	200	0	0	0
<i>City Administrator Expense</i>			0	0	2,700	0	0	0
<i>Community Support</i>			8,800	7,000	7,500	6,000	6,000	6,000
<i>Yard Waste Stickers</i>			6,000	10,000	4,000	6,000	6,000	6,000
<i>Contingency</i>			0	10,000	0	10,000	10,000	10,000
<i>Bad Debt Expense</i>			575	500	0	500	500	500
TOTAL OPERATIONS			\$ 619,015	\$ 159,750	\$ 119,043	\$ 159,450	\$ 157,950	\$ 160,450
Capital Detail								
<i>Purchases:</i>								
<i>Building</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Building Engineering</i>			0	0	0	0	0	0
<i>Equipment</i>			4,025	22,000	2,800	22,000	6,000	6,000
TOTAL CAPITAL			\$ 4,025	\$ 22,000	\$ 2,800	\$ 22,000	\$ 6,000	\$ 6,000
Debt Service Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>INTERF</i>			\$ 2,400	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,900	\$ 2,000
TOTAL INTER-FUND TRANSFERS			\$ 2,400	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,900	\$ 2,000
TOTAL EXPENDITURES			\$ 1,016,908	\$ 654,150	\$ 606,543	\$ 663,450	\$ 662,360	\$ 700,999

CITY HALL ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

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

CITYHALL REVENUE/EXPENDITURE SUMMARY

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

SUPPORTING DETAIL FOR CITY HALL

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

STREET ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

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

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

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

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

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

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

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

Special Opportunities, Challenges and/or Issues.

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

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

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

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

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

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

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

**STREETS
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 08-09	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
Reg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax</i>								
<i>Street</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property Repl.</i>	7,851	5,916	7,298	6,000	7,400	7,500	7,500	7,500
<i>Fee:</i>								
<i>Sidewalk Reim.</i>	252	468	2,352	500	500	500	500	500
<i>Curb & Gutter Rest.</i>	5,475	4,825	3,450	2,500	6,600	4,000	4,000	4,000
<i>Bridge Reimb (Tax. Co.)</i>	0	167,635	36,431	0	0	0	0	0
<i>Road and Bridge</i>	156,580	152,428	159,485	162,000	169,764	170,000	172,000	174,000
<i>Grant Proceeds</i>	0	168,113	57,273	0	19,300	0	0	0
<i>Recycling Grant</i>	15,780	15,780	15,780	15,780	15,780	15,780	15,780	15,780
<i>Miscellaneous</i>	6,208	10,515	3,204	5,000	4,100	5,000	5,000	5,000
TOTAL COLLECTIONS	192,146	525,680	286,273	191,780	223,444	202,780	204,780	206,780
<i>T/F From:</i>								
<i>GF Unrestricted</i>	1,836,479	1,944,180	1,238,842	1,493,041	1,339,035	1,786,083	1,845,042	1,886,755
<i>Water Fund</i>	0	10,094	0	0	0	0	0	0
<i>Sewer Fund</i>	0	10,094	0	0	0	0	0	0
<i>GF Telecom Fund</i>	0	198,211	16,557	0	6,500	142,000	0	0
<i>S. Wood SA</i>	0	0	0	0	0	0	0	0
TOTAL BUDG FUNDS	\$2,028,625	\$2,688,259	\$1,540,672	\$1,684,821	\$1,568,979	\$2,130,863	\$2,049,822	\$2,083,535
EXPENDITURES:								
<i>Personnel</i>	\$ 640,289	\$ 645,773	\$ 669,825	\$ 797,900	\$ 761,900	\$ 832,900	\$ 894,557	\$ 961,941
<i>Operations</i>	362,886	344,006	333,441	430,290	344,033	418,450	434,900	444,950
<i>Capital</i>	256,497	1,311,441	122,419	14,000	9,415	319,500	316,000	271,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter T/F</i>	774,107	404,793	405,521	448,851	451,851	566,233	411,085	423,864
TOTAL	\$2,033,779	\$2,706,013	\$1,531,206	\$1,691,041	\$1,567,199	\$2,137,083	\$2,056,542	\$2,101,755
Revenue Over (Under) Expenditures	\$ (5,154)	\$ (17,754)	\$ 9,466	\$ (6,220)	\$ 1,780	\$ (6,220)	\$ (6,720)	\$ (8,220)

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	PROJ. 13-14	PROJ. 14-15
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			\$ 401,375	\$ 460,000	\$ 451,000	480,000	\$ 507,600	\$ 536,787
Alloc. to Recycling Grant			0	(11,000)	(10,000)	(10,500)	(11,104)	(11,742)
RT Admin. Asst.	0.00	0.00						
RWS Seasonal	0.25	0.25						
Grounds Minors	1.30	1.30						
Part-Time Wages			28,263	38,000	29,000	35,000	37,013	39,141
Overtime			24,163	28,000	20,000	25,000	26,438	27,968
Standby			2,197	2,500	2,800	2,900	3,057	3,243
Unused Sick Time			2,868	7,000	3,500	7,400	7,826	8,275
Group Insurance			105,619	148,000	130,000	159,000	162,850	210,278
Retiree Health Insurance			31,764	32,000	32,000	29,000	29,725	30,468
Health Savings Plan Contribution			3,825	5,300	4,000	5,600	5,922	6,263
Workers Comp. Insurance			63,880	82,000	92,000	90,000	95,175	100,648
Uniform Rental			3,698	4,200	4,300	4,500	4,759	5,032
Unemployment Insurance Tax			2,173	1,900	3,300	5,000	5,288	5,592
TOTAL FTE YEARS	10.60	10.60						
TOTAL PERSONNEL			\$ 669,825	\$ 797,900	\$ 761,900	\$ 832,900	\$ 894,557	\$ 961,941
Operations Detail								
RIM Building - Cont.			\$ 4,043	\$ 8,000	\$ 6,600	\$ 2,000	\$ 2,500	\$ 2,500
RIM Equipment - Cont.			0	1,600	2,000	2,100	2,100	2,100
RIM Sidewalk Repl. - Cont.			26,654	16,000	20,000	31,000	16,000	16,000
RIM Streetscaping - Cont.			9,818	17,200	14,000	17,200	17,250	17,500
RIM Street Misc. - Cont.			78,749	80,000	64,000	80,000	80,000	80,000
Engineering Fees			2,991	4,700	1,075	10,000	5,000	5,000
Legal Fees			653	2,000	2,500	7,000	2,000	2,000
Drug/Alcohol Testing			474	500	300	500	500	500
Data Processing Support			783	1,000	2,000	1,500	1,500	1,500
Professional Fees			0	500	300	2,000	500	500
Communications			9,011	8,500	7,500	8,700	8,800	8,900
Printing/Advertising			351	1,000	500	750	750	750
Membership Dues			547	600	458	600	600	600
Training			200	500	200	500	500	500
Ref. Materials/Manuals			431	250	400	400	400	400
Software			462	0	0	0	0	0
Electricity			68,523	85,000	65,000	70,000	75,000	80,000
Heating			9,467	9,000	5,000	9,000	9,000	9,000
Property Insurance			2,832	3,700	3,700	4,300	4,500	4,700
Lease/Rent Expense			1,698	1,480	2,000	2,000	2,000	2,000
RIM Buildings - Comm.			1,706	2,500	1,500	2,000	2,000	2,000
RIM Equipment - Comm.			1,866	2,500	2,000	2,500	2,500	2,500
RIM Asphalt - Comm.			24,005	25,500	26,000	26,000	28,000	28,000
RIM Pavement Marking - Comm.			5,891	10,300	8,000	10,300	10,500	10,500
RIM Snow/Ice Control - Comm.			29,961	57,000	39,000	25,000	60,000	62,000
RIM Sand/Gravel - Comm.			4,253	7,000	4,400	7,000	7,000	7,000
RIM Concrete & Flowable - Comm.			8,312	18,000	13,000	18,000	19,000	20,000
RIM Street Misc. - Comm.			17,681	22,100	15,000	32,600	33,000	33,000
Office Supplies			316	500	300	500	500	500
Operating Supplies			6,769	8,500	8,000	8,500	8,500	8,500
Health & Safety Equipment			1,518	2,000	1,800	2,000	2,000	2,000
Misc. Equipment			4,687	5,000	5,500	5,500	5,500	5,500
Recycling Grant Expenses			6,314	22,000	14,000	22,000	22,500	24,000
Misc. Expenses			2,460	4,850	8,000	5,000	5,000	5,000
TOTAL OPERATIONS			\$ 333,441	\$ 430,290	\$ 344,033	\$ 418,460	\$ 434,900	\$ 444,950
Capital Detail								
Purchases:								
Equipment			\$ 0	\$ 1,000	\$ 4,400	\$ 4,500	\$ 1,000	\$ 1,000
Bld./Property			0	13,000	3,250	13,000	0	0
System Construction			43,299	0	1,765	300,000	315,000	270,000
System Engineering			34,700	0	0	2,000	0	0
System Legal			0	0	0	0	0	0
Traffic Signals			44,420	0	0	0	0	0
TOTAL CAPITAL			\$ 122,419	\$ 14,000	\$ 9,415	\$ 319,500	\$ 316,000	\$ 271,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
Kern Rtl. DS Fund			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
S. Cummings DS Fund			81,320	78,477	78,477	75,636	72,792	69,950
Ouger Rtl. DS Fund			81,566	80,374	80,374	78,598	77,293	75,914
Dallas Road Imp. Cap. Proj.			1,715	0	0	0	0	0
MEFF			240,000	290,000	290,000	412,000	261,000	278,000
Mallard Crossing SSA			930	0	3,000	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 405,521	\$ 448,851	\$ 451,851	\$ 566,233	\$ 411,085	\$ 423,864
TOTAL EXPENDITURES			\$ 1,531,205	\$ 1,691,041	\$ 1,567,199	\$ 2,137,083	\$ 2,055,542	\$ 2,101,755

POLICE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

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

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

Special Opportunities, Challenges and/or Issues.

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

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

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

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

**POLICE
 REVENUE/EXPENDITURE SUMMARY**

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

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FROI 13-14	FROI 14-15
Personnel Detail								
<i>Police Chief</i>	1.00	1.00						
<i>Deputy Police Chief</i>	1.00	1.00						
<i>Commanders</i>	4.00	4.00						
<i>Patrol Officers</i>	15.00	15.00						
<i>Police Services Admin. Officer</i>	1.00	1.00						
<i>Dispatchers</i>	6.00	6.00						
<i>Custodian</i>	0.50	0.00						
<i>Regular Salaries</i>			\$ 1,381,254	\$ 1,515,000	\$ 1,400,000	\$ 1,540,000	\$ 1,628,550	\$ 1,722,192
<i>P-T Records Clerk</i>	0.00	0.75						
<i>P-T Dispatchers</i>	1.35	1.35						
<i>P-T Salaries</i>			47,416	52,000	59,000	73,000	77,198	81,636
<i>P-T Officers</i>	2.00	1.85	44,493	50,000	42,000	50,000	52,875	55,915
<i>Overtime-Officers</i>			138,384	160,000	177,000	170,000	179,775	190,112
<i>Overtime allocated to Grants</i>			0	5,000	0	5,000	5,288	5,592
<i>Overtime-Dispatchers</i>			45,109	48,000	42,500	45,000	47,588	50,324
<i>Unused Sick Time</i>			16,520	20,000	7,500	24,000	25,380	26,839
<i>Group Insurance</i>			353,536	420,000	395,000	445,000	511,750	588,513
<i>Retiree Health Insurance</i>			68,457	70,000	70,000	66,000	67,650	69,341
<i>Health Savings Plan Contribution</i>			14,971	20,000	15,500	24,000	25,380	26,839
<i>Workers Comp. Insurance</i>			56,797	53,000	57,000	59,000	62,393	65,960
<i>Clothing Allowance</i>			27,430	37,500	33,000	32,000	33,840	35,786
<i>Unemployment Insurance Tax</i>			6,851	5,200	11,000	16,000	16,920	17,893
<i>Police Pension Expense</i>			269,484	265,310	266,035	267,310	266,000	296,000
TOTAL FTE YEARS	31.85	31.95						
TOTAL PERSONNEL			\$ 2,480,702	\$ 2,721,010	\$ 2,575,535	\$ 2,816,310	\$ 3,020,585	\$ 3,232,982
Operations Detail								
<i>RIM Building-Cont.</i>			\$ 584	\$ 6,000	\$ 1,300	\$ 16,000	\$ 16,000	\$ 16,000
<i>RIM Equipment-Cont.</i>			14,691	14,000	18,000	14,000	14,000	14,000
<i>Legal Fees</i>			109,771	100,000	90,000	50,000	50,000	50,000
<i>Data Processing Support</i>			8,949	0	12,000	10,000	10,000	10,000
<i>Professional Fees</i>			0	850	27,000	1,000	1,000	1,000
<i>Postage Expense</i>			1,766	2,200	2,000	2,200	2,200	2,200
<i>Communications</i>			15,491	14,000	12,986	14,000	14,500	15,000
<i>Printing Fees</i>			207	800	300	800	800	800
<i>Printing Fees</i>			2,518	4,000	3,600	4,000	4,000	4,000
<i>Recruitment</i>			150	1,800	1,400	1,000	1,250	1,500
<i>Membership Dues</i>			6,648	6,000	5,800	6,000	6,000	6,000
<i>Training</i>			33,385	55,000	24,000	50,000	50,000	50,000
<i>Subscriptions</i>			1,221	450	425	450	475	500
<i>Reference Materials/Manuals</i>			301	350	350	350	350	350
<i>Property Insurance</i>			392	2,100	2,600	3,400	3,700	4,000
<i>Electricity</i>			10,308	16,000	10,000	13,000	14,000	15,000
<i>Heating</i>			1,982	4,000	1,400	4,000	4,000	4,000
<i>Lease/Rent Expense</i>			5,130	8,000	8,000	8,000	8,250	8,500
<i>RIM Buildings-Comm.</i>			345	2,000	1,470	2,000	2,250	2,500
<i>RIM Equipment-Comm.</i>			4,794	5,300	4,800	5,300	5,300	5,300
<i>Office Supplies</i>			3,838	4,800	6,000	5,000	5,000	5,000
<i>Operating Supplies</i>			2,045	3,000	2,500	3,000	3,000	3,000
<i>Misc. Equipment</i>			7,537	11,000	10,600	11,000	11,000	11,000
<i>Janitorial Supplies</i>			751	3,500	900	3,500	3,500	3,500
<i>Misc. Expenses</i>			9,145	8,000	4,500	8,000	8,000	8,000
<i>Firearms Training</i>			7,987	16,000	12,500	12,000	12,000	12,000
<i>Police Commission Expense</i>			44,311	20,000	39,000	20,000	20,000	20,000
<i>Misc. Grant Disbursement</i>			155	500	325	500	500	500
TOTAL OPERATIONS			\$ 294,412	\$ 309,650	\$ 303,756	\$ 268,500	\$ 271,075	\$ 273,650
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 11,301	\$ 22,500	\$ 28,000	\$ 20,130	\$ 20,000	\$ 20,000
<i>Blgd./Property</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 11,301	22,500	28,000	20,130	20,000	20,000
Debt Service Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>Police Department - Special Projects</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>MERF</i>			231,000	184,000	184,000	208,000	242,000	258,000
TOTAL INTER-FUND TRANSFERS			\$ 231,000	\$ 184,000	\$ 184,000	\$ 208,000	\$ 242,000	\$ 258,000
TOTAL EXPENDITURES			\$ 3,017,415	\$ 3,237,160	\$ 3,091,291	\$ 3,312,940	\$ 3,553,660	\$ 3,784,612

TOURISM AND ECONOMIC DEVELOPMENT ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

Special Opportunities, Challenges and/or Issues.

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

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

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

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FROI</i> 13-14	<i>FROI</i> 14-15
Personnel Detail								
<i>R&D Director</i>	0.36	0.36						
<i>Regular Salaries</i>			\$ 21,475	\$ 23,000	\$ 23,000	\$ 24,500	\$ 25,909	\$ 27,399
<i>Unused Sick Time</i>			244	400	360	400	\$ 423	\$ 447
<i>Group Insurance</i>			525	1,700	2,500	2,900	3,335	3,835
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			399	450	400	450	475	500
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
TOTAL FTE YEARS	0.36	0.36						
TOTAL PERSONNEL			\$ 22,643	\$ 25,550	\$ 26,250	\$ 28,250	\$ 30,142	\$ 32,181
Operations Detail								
<i>Contractual Services</i>			\$ 37,565	\$ 37,900	\$ 37,400	\$ 38,400	\$ 39,000	\$ 39,500
<i>Professional Fees</i>			0	0	0	0	0	0
<i>Communications</i>			0	100	0	100	100	100
<i>Membership Dues</i>			2,660	2,960	2,750	2,960	3,000	3,000
<i>Training</i>			50	900	600	900	900	900
<i>Subscriptions</i>			0	100	50	100	100	100
<i>Misc. Equipment</i>			0	100	0	100	100	100
<i>Tourism Expenses</i>			5,000	5,200	5,000	6,700	5,200	5,200
<i>Econ. Development Expenses</i>			\$ 3,125	\$ 5,800	\$ 6,680	\$ 12,800	\$ 13,000	\$ 13,000
TOTAL OPERATIONS			\$ 48,390	\$ 53,060	\$ 52,480	\$ 62,060	\$ 61,400	\$ 61,900
Capital Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 71,033	\$ 78,600	\$ 78,730	\$ 90,300	\$ 91,542	\$ 94,081

PLANNING, ZONING AND CODE ENFORCEMENT ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

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

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

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

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 11-12	FTE YEARS 12-13	ACTUAL 10-11	BUDGET 11-12	EST. ACT. 11-12	BUDGET 12-13	FY01 13-14	FY01 14-15
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	\$ 94,000	\$ 94,000	\$ 98,000	\$ 103,635	\$ 109,594
<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>			17,849	32,000	17,000	33,000	34,898	36,904
<i>Overtime</i>			0	200	300	300	317	335
<i>Unused Sick Time</i>			1,027	1,500	1,500	1,500	1,586	1,677
<i>Group Insurance</i>			17,480	21,500	21,600	25,500	29,325	33,724
<i>Retiree Health Insurance</i>			3,686	3,400	3,400	4,200	4,300	4,400
<i>Health Savings Plan Contribution</i>			628	700	600	800	846	865
<i>Workers Comp. Insurance</i>			9,008	5,000	4,800	5,200	5,499	5,815
<i>Payroll Taxes</i>			552	600	1,200	1,400	1,481	1,566
<i>Uniform Allowance</i>			132	0	0	0	0	0
TOTAL FTE YEARS	2.15	2.15						
TOTAL PERSONNEL			\$ 139,492	\$ 158,900	\$ 144,400	\$ 169,900	\$ 181,887	\$ 194,910
Operations Detail								
<i>Mileage</i>			\$ 538	\$ 900	\$ 650	\$ 900	\$ 900	\$ 900
<i>Engineering Fees</i>			45	2,500	3,750	2,500	2,500	2,500
<i>Legal Fees</i>			8,763	15,000	9,500	22,000	15,000	15,000
<i>Consultation/Contractual</i>			40,101	60,300	43,650	61,800	62,000	62,000
<i>Postage Expenses</i>			512	1,200	1,050	1,200	1,200	1,200
<i>Communications</i>			868	1,700	1,550	1,700	1,700	1,700
<i>Publishing Fees</i>			834	1,800	1,700	1,800	1,800	1,800
<i>Printing Fees</i>			0	300	200	300	300	300
<i>Recruitment</i>			0	200	0	200	200	200
<i>Membership Dues</i>			5,683	5,975	5,905	6,475	6,500	6,500
<i>Training</i>			3,036	4,440	1,975	4,440	4,500	4,500
<i>Subscriptions</i>			907	1,175	1,079	1,225	1,300	1,300
<i>Reference Materials</i>			517	1,650	1,349	1,650	1,700	1,700
<i>Software</i>			0	4,600	4,600	4,600	4,600	4,600
<i>Office Supplies</i>			1,069	1,100	1,600	1,400	1,500	1,500
<i>Misc. Equipment</i>			916	700	351	700	700	700
<i>Miscellaneous Expense</i>			437	1,000	550	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 64,226	\$ 104,540	\$ 79,459	\$ 113,890	\$ 107,400	\$ 107,400
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 4,700	\$ 2,450	\$ 1,500	\$ 2,000	\$ 2,000
TOTAL CAPITAL			\$ 0	\$ 4,700	\$ 2,450	\$ 1,500	\$ 2,000	\$ 2,000
Debt Service Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>Marf</i>			\$ 0	\$ 0	\$ 0	\$ 1,900	\$ 2,000	\$ 2,100
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 1,900	\$ 2,000	\$ 2,100
TOTAL EXPENDITURES			\$ 203,718	\$ 268,140	\$ 226,309	\$ 287,190	\$ 293,287	\$ 306,410

FIRE AND RESCUE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

**FIRE AND RESCUE
 REVENUE/EXPENDITURE SUMMARY**

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

SUPPORTING DETAIL FOR FIRE & RESCUE

	<i>FTE YEARS</i> 11-12	<i>FTE YEARS</i> 12-13	<i>ACTUAL</i> 10-11	<i>BUDGET</i> 11-12	<i>EST. ACT.</i> 11-12	<i>BUDGET</i> 12-13	<i>FY01</i> 13-14	<i>FY01</i> 14-15
Personnel Detail								
NA	0.00	0.00						
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
<i>RM Building - Cont.</i>			\$ 7,639	\$ 20,000	\$ 7,000	\$ 58,000	\$ 10,000	\$ 10,000
<i>RM Equipment - Cont.</i>			0	1,000	600	1,000	1,000	1,000
<i>Legal Fees</i>			790	1,000	560	1,000	1,000	1,000
<i>Property Insurance</i>			2,220	2,900	1,400	1,600	1,800	2,000
<i>WFD & RS Payments</i>			455,400	471,400	471,400	485,600	500,000	515,000
<i>Equipment Funding</i>			0	0	0	0	0	0
<i>Fire Chief Funding</i>			93,150	96,410	96,410	99,302	102,300	105,000
<i>Northern Tazewell Pmts</i>			17,855	18,485	18,485	19,040	19,600	20,200
<i>RM Building - Comm.</i>			468	1,000	300	1,000	1,000	1,000
<i>RM Equipment - Comm</i>			0	350	150	350	350	350
<i>Misc. Expenses</i>			0	1,000	2,500	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 577,522	\$ 613,545	\$ 598,795	\$ 667,892	\$ 638,050	\$ 656,550
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<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
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 577,522	\$ 613,545	\$ 598,795	\$ 667,892	\$ 638,050	\$ 656,550

TELECOMMUNICATIONS TAX ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

Monies are budgeted for the following specific purposes:

FY12-13

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

FY13-14

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

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

GENERAL FUND- TELECOMMUNICATIONS TAX ACCOUNT
REVENUE/EXPENDITURE SUMMARY

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

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

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

NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY11-12) Projection

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

Source of Funds

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

Budgeted Expenditures

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

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

	<i>ACTUAL 08-09</i>	<i>ACTUAL 09-10</i>	<i>ACTUAL 10-11</i>	<i>BUDGET 11-12</i>	<i>EST. ACT. 11-12</i>	<i>BUDGET 12-13</i>	<i>PROJ 13-14</i>	<i>PROJ 14-15</i>
Reg. Cash Balance			\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 1,000
REVENUES:								
<i>Roadway Impr. Fee</i>	\$ 3,240	\$ 1,485	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
<i>Interest</i>	1,148	92	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 4,388	\$ 1,577	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
T/F From Tele. Tax	0	826,169	0	0	0	0	0	0
TOTAL BUDG FUNDS	4,388	827,746	0	500	0	500	500	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>	11,289	932,826	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 11,289	\$ 932,826	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ (6,901)	\$ (105,080)	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
Intra T/F	0	1,485	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ (6,901)	\$ (103,595)	\$ 0	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

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