

**Annual Budget
City of Washington, Illinois
Fiscal Year Ending
April 30, 2012**

**Gary W. Manier, Mayor
Patricia S. Brown, City Clerk
Ellen L. Dingledine, City Treasurer
Kenneth L. Black, 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, Controller
Kenneth B. Newman, City Engineer
Bill Bimrose, Public Services Manager
James W. Kuchenbecker, Chief of Police
Jon R. Oliphant, Planning & Development Director**

May 2011

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April 18, 2011

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, 2011. 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.

FY11-12 BUDGET OVERVIEW

A general overview of the City of Washington's FY11-12 budget in comparison to the prior year is summarized in the following table. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund.

The budget appropriates \$19,427,329 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2011, a \$1,708,125 or 8.1% 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 83% of total budgeted expenditures.

It is also useful to review planned expenditures by type or class. Capital expenditures, for example, are estimated to total nearly \$8.58M in the coming year. Personnel expenses are the next largest category (\$6.139M) followed by operations (\$3.513M) and debt service (\$1.195M).

Sales taxes estimated to total \$4.7M account for the single largest source of revenue in the coming year. Bond and Grant Proceeds (\$4.25M) make up the second largest source of income. The planned expenditure of Fund Balances/Cash Reserves totaling \$2.65M (net) account for the next largest source of funds. Sewer revenues are estimated to total \$2.133M, water revenues \$1.28M, Property Taxes \$1.216M, and Income Taxes \$1.105M.

The primary sources and uses of the Fund Balances/Cash Reserves are for capital purposes as summarized below:

<u>Fund</u>	<u>Amount</u>	<u>Principle Uses</u>
General Fund (Unrestricted)	\$ 1,224,126	Police Station Renovation Project
TIF No. 2 Fund	619,945	Varied Redevelopment Projects
Sewer Fund	293,483	Devonshire Trunk Sewer Project
Water Fund	221,080	Water Main Replacement; WTP Reaction Basin Improvements
Telecommunications Tax	191,414	Summit Road Extension

BUDGET TRENDS AT A GLANCE

City of Washington, IL

	<u>FY 2011-12</u>		<u>FY 2010-11</u>		<u>CHANGE</u>
TOTAL BUDGETED EXPENSES	\$ 19,427,329		\$ 21,135,454	\$ (1,708,125)	-8.1%
by MAJOR SERVICE TYPE		% of Total			
Sanitary Sewer System	\$ 5,791,346	29.8%	\$ 8,817,342	\$ (3,025,996)	-34.3%
Public Safety (Police, Fire, ESDA)	5,551,477	28.6%	5,022,050	529,427	10.5%
Street Operations/Improvements	3,490,962	18.0%	2,497,576	993,386	39.8%
Water System	1,387,156	7.1%	1,596,455	(209,299)	-13.1%
Planning/Zoning/Econ. Dev./TIF	1,176,685	6.1%	1,210,797	(34,112)	-2.8%
All Other (IMRF, Liab. Ins., SWM, etc.)	793,550	4.1%	720,200	73,350	10.2%
General Administration	734,100	3.8%	764,200	(30,100)	-3.9%
Washington Area Community Center	391,393	2.0%	391,194	199	0.1%
Cemetery	110,660	0.6%	115,640	(4,980)	-4.3%
by MAJOR EXPENSE CLASSES		% of Total			
Capital Improvements	8,580,830	44.2%	10,826,020	(2,245,190)	-20.7%
Personnel (Wages and Benefits)	6,138,910	31.6%	5,989,555	149,355	2.5%
Operations (Utilities, Supplies, etc.)	3,512,795	18.1%	3,260,642	252,153	7.7%
Debt Service	1,194,794	6.2%	1,059,237	135,557	12.8%

SOURCES OF MONIES TO FUND BUDGET					
	<u>FY 2011-12</u>		<u>FY 2010-11</u>		<u>CHANGE</u>
TOTAL BUDGETED EXPENSES	\$ 19,427,329		\$ 21,135,454	\$ (1,708,125)	-8.1%
by MAJOR REVENUE SOURCES		% of Total			
Sales Tax (Muni., HR, Use)	\$ 4,701,550	24.2%	\$ 4,590,000	\$ 111,550	2.4%
Bond/Grant Proceeds	4,253,746	21.9%	6,391,573	(2,137,827)	-33.4%
Fund Balances/Cash Reserves	2,645,856	13.6%	2,510,423	135,433	5.4%
Sewer Revenues (Fees, Charges, etc.)	2,133,446	11.0%	2,277,930	(144,484)	-6.3%
Water Revenues (Fees, Charges, etc.)	1,280,116	6.6%	1,228,630	51,486	4.2%
Property Taxes	1,216,110	6.3%	1,138,200	77,910	6.8%
All Other	1,181,505	6.1%	1,105,198	76,307	6.9%
Income Tax Distribution	1,105,000	5.7%	987,000	118,000	12.0%
Telecommunications Tax	380,000	2.0%	395,000	(15,000)	-3.8%
Motor Fuel Taxes	338,000	1.7%	335,000	3,000	0.9%
TIF Funds	192,000	1.0%	176,500	15,500	8.8%

EMPLOYMENT: FULL TIME EQUIVALENT					
		% of Total			
Public Safety	31.85	48.4%	31.50	0.35	1.1%
Street Division	11.70	17.8%	12.40	(0.70)	-5.6%
Sewer Division	8.33	12.7%	8.29	0.04	0.5%
Water Division	6.02	9.2%	5.98	0.04	0.7%
General Administration	4.05	6.2%	3.93	0.12	3.1%
Planning/Zoning/Econ. Dev.	2.65	4.0%	2.85	(0.20)	-7.0%
Cemetery Operation	1.15	1.7%	1.15	-	0.0%
TOTAL	65.75		66.10	(0.35)	-0.53%

PROPERTY TAXES					
Tax Levy	\$ 1,216,110		\$ 1,138,200	\$ 77,910	6.8%
Tax Rate (per \$100 AV)	\$ 0.41023 (est.)		\$ 0.39056	\$ 0.01967	5.0%
Equalized Assessed Valuation	\$ 296,446,874 (est.)		\$ 291,456,522	\$ 4,990,352	1.7%
City Share of Total Tax Bill (Avg.)	N/A		5.63%		

UTILITY RATES					
Water Rates (per 1,000 gal.)	\$ 3.61		\$ 3.56	\$ 0.05	1.3%
Sewer Rates (per 1,000 gal.)	\$ 6.62		\$ 6.52	\$ 0.10	1.5%

The above listed expenditures are in accordance with the city's financial planning strategy. Cash reserves are frequently accumulated over one or more years in anticipation of major capital projects.

FUTURE CHALLENGES AND UNCERTAINTIES

The nation-wide economic recession continues to affect General Fund revenues. While improving moderately in recent months, projected Income Tax distributions are still twelve percent below FY07-08. Sales tax collections have remained essentially flat over the past two years. The growth of the city's assessed valuation has also slowed in conjunction with the downturn in building activity.

The primary financial risk facing the city at this time involves potential state legislative intervention designed to ease the state's budgetary problems by shifting some of the burden to local governmental bodies. Short term, the state's late payment practices adversely affect the city's cash balances and diminish investment earnings. Continued threats to permanently reduce state revenue distributions to municipalities will have long term consequences.

Barring a substantial worsening of the economy or adverse actions by the state legislature, staff does not presently anticipate serious difficulties in maintaining current service levels in the coming year. Nevertheless, staff will remain vigilant in maintaining tight control over spending and in deferring purchases, where appropriate.

Capital spending is projected to be dramatically reduced in future years in response to declining revenues. Based on current revenue projections, capital spending will decrease from \$8.58M in FY11-12 to \$1.84 M in FY12-13 and to \$1.279 in FY13-14. Supplemental funding is needed in the near term for the following specific capital purposes: general street repair and maintenance, storm water management and control, and replacement of STP No. 1. The budget anticipates that the city proceed with the latter project in the coming year. In order to service the debt associated with this project, a thirteen percent (13%) sewer user fee rate hike will be required. It is proposed that this rate hike be phased in over a three year period.

Personnel costs account for \$6.139M, a 2.5% increase over the prior year budget estimate and 31.6% of total budgeted expenditures. These expenses present steady upward pressure on the city's budget from year to year. Health insurance and workers compensation insurance premiums are of particular concern. On a positive note, improving investment returns on pension assets have tempered the rate of growth in mandated pension contributions.

Despite some moderation in pricing due to weakening demand resulting from the recession, energy and other commodity costs have steadily escalated in recent years. Budgeted energy expenditures (electricity, natural gas and fuel) total about \$654,000, a 55% increase over the last six years. Likewise, the cost of other commodities (road salt, softener salt, asphalt, chemicals, trap rock, etc.) has been increasing much faster than general inflation. While we have managed to absorb these increased operating costs into the budget, the net effect has resulted in a corresponding decrease in capital funding. The impact has been particularly detrimental to funding for capital repairs and major maintenance to the city's water and sewer systems.

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.

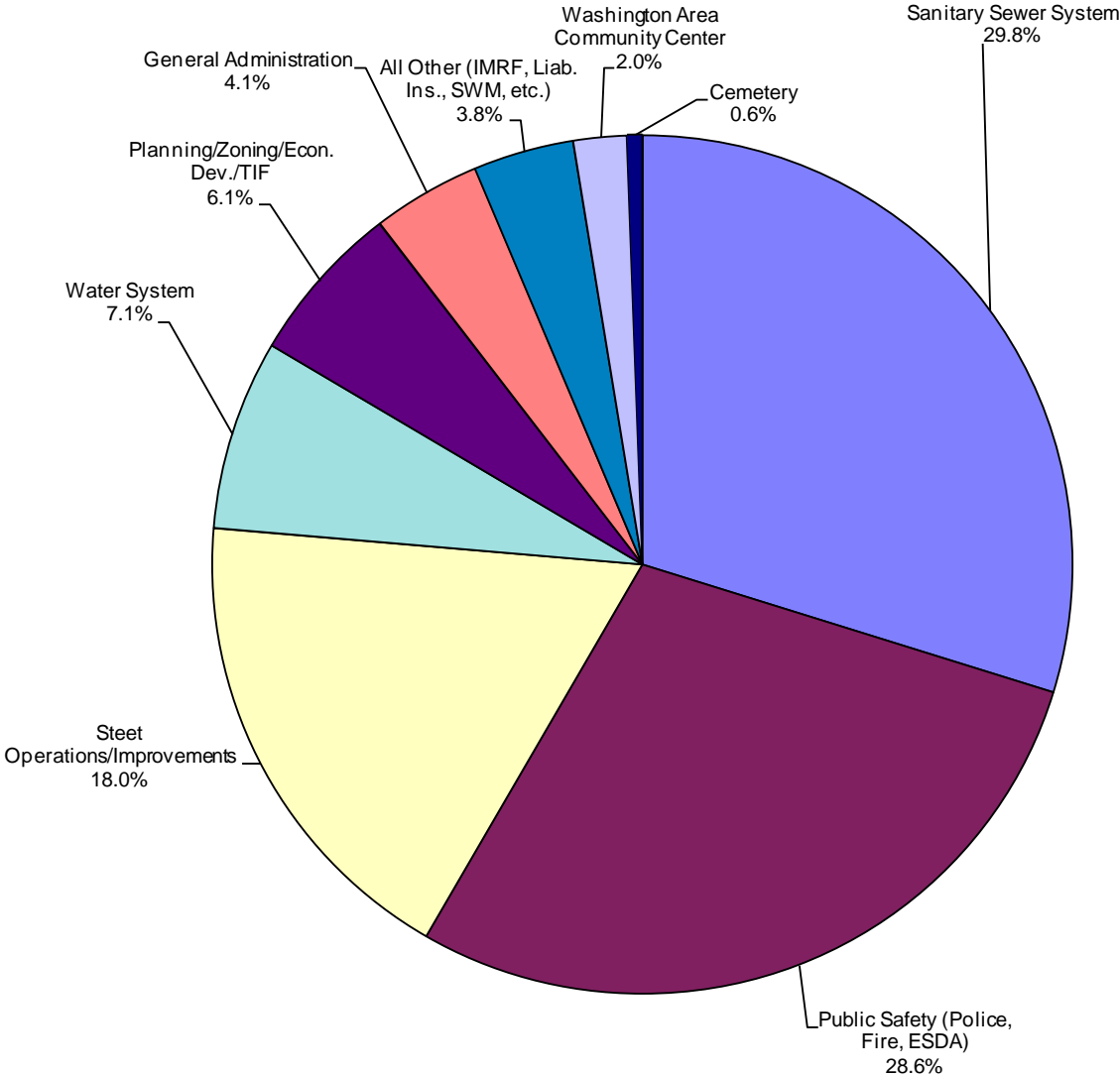
Despite current economic difficulties and future uncertainties, I remain confident that the city will find the means to meet the challenges of the coming year and continue to provide the services our residents expect. While we can never satisfy all of the wants of our residents, I am convinced that the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

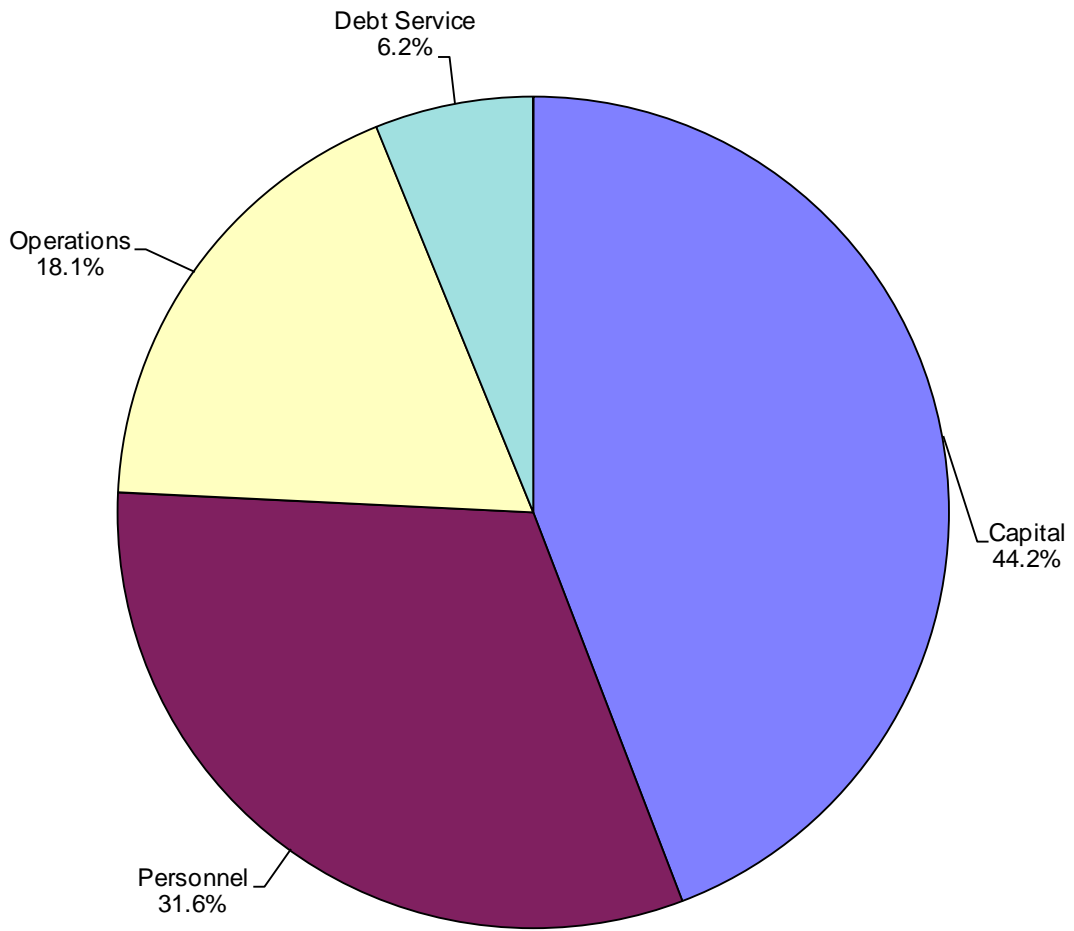
Respectfully submitted,

Robert A. Morris
City Administrator

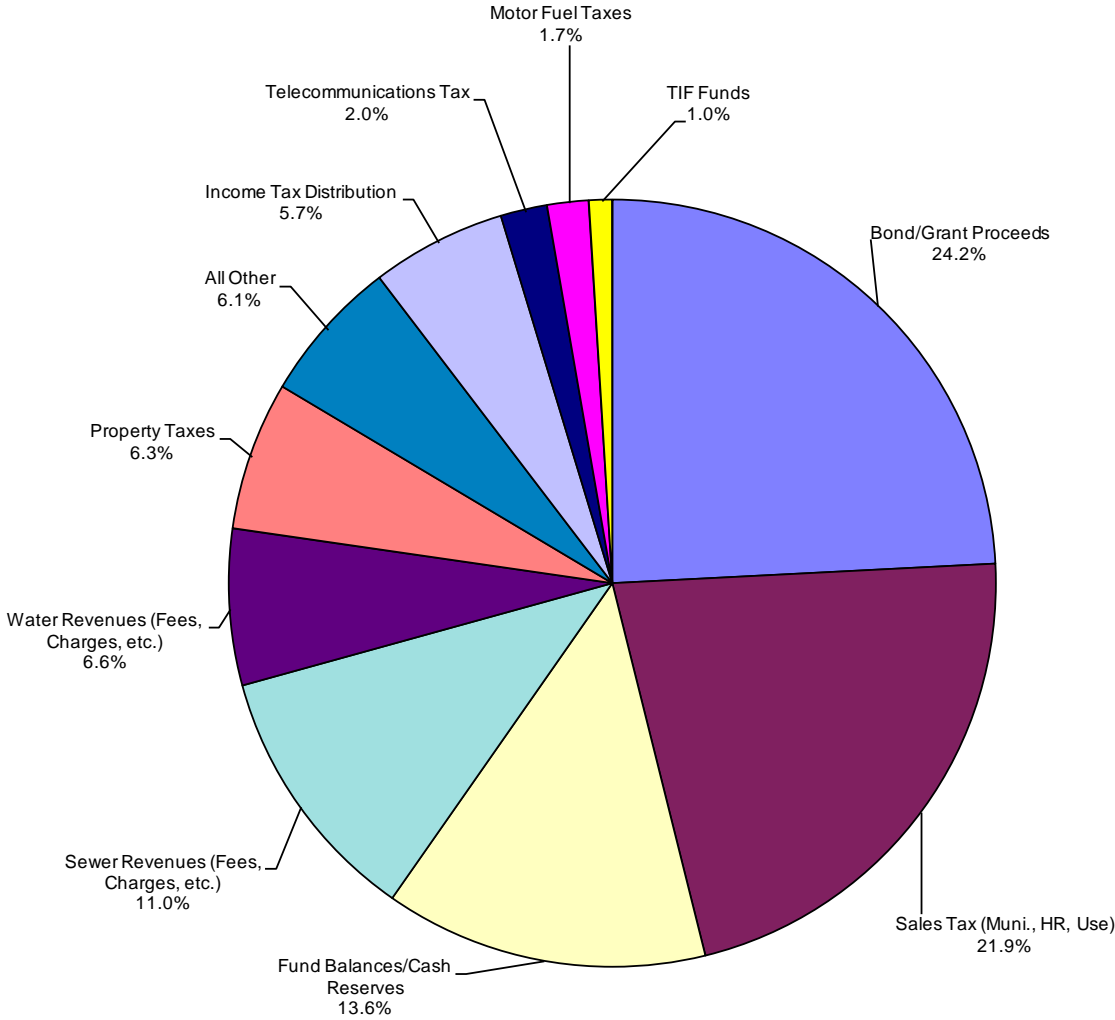
**Budgeted Expenses by Major Service Type
FY11-12**



**Budgeted Expenses by Major Expense Class
FY11-12**



**Budgeted Revenues by Major Revenue Source
FY11-12**



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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)**

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
REVENUES:								
General	\$ 6,765,962	\$ 7,564,299	\$ 7,710,204	\$ 7,540,080	\$ 8,155,496	\$ 7,615,440	\$ 7,866,337	\$ 7,903,953
Proprietary	3,964,388	3,665,889	6,360,572	9,751,653	8,206,136	6,978,562	3,552,539	3,631,584
Special	1,086,106	1,136,308	1,060,507	1,106,850	1,162,366	1,179,730	1,228,750	1,260,750
TIF #1	248,244	257,951	197,715	-	2,148	-	-	-
TIF #2	173,866	163,388	167,716	176,500	188,577	192,000	194,500	200,000
Debt Service	15,896	4,570	2,441	1,500	55,200	55,000	55,000	55,000
SA/Cap. Proj.	1,211,824	270,864	44,231	48,448	38,482	760,741	48,232	48,617
TOTAL	\$ 13,466,286	\$ 13,063,269	\$ 15,543,386	\$ 18,625,031	\$ 17,808,405	\$ 16,781,473	\$ 12,945,358	\$ 13,099,904
EXPENDITURES:								
Personnel	\$ 4,276,548	\$ 4,548,544	\$ 5,112,067	\$ 5,989,555	\$ 5,520,702	\$ 6,138,910	\$ 6,531,282	\$ 6,971,846
Operations	2,341,329	2,650,800	2,692,911	3,260,642	3,335,727	3,512,795	3,470,900	3,823,800
Capital	3,692,917	3,237,290	8,119,456	10,826,020	6,432,235	8,580,830	1,853,951	1,279,184
Debt Service	1,031,148	947,732	922,583	1,059,237	917,596	1,194,794	1,186,178	1,178,721
Transfers	-	-	-	-	-	-	-	-
TOTAL	\$ 11,341,942	\$ 11,384,366	\$ 16,847,017	\$ 21,135,454	\$ 16,206,260	\$ 19,427,329	\$ 13,042,311	\$ 13,253,551
Revenue Over/ (Under) Exp.	\$ 2,124,344	\$ 1,678,903	\$ (1,303,631)	\$ (2,510,423)	\$ 1,602,145	\$ (2,645,856)	\$ (96,953)	\$ (153,647)

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GENERAL FUNDS SUMMARY (Restricted and Unrestricted)

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

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

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Bal.				\$ 4,254,045	\$ 4,218,715	\$ 5,529,525	\$ 4,080,985	\$ 4,192,108
Unrestricted	\$ 5,726,287	\$ 6,734,737	\$ 6,517,151	\$ 6,529,953	\$ 6,830,845	\$ 6,670,150	\$ 6,761,196	\$ 6,913,486
<i>L/A</i>	2,252	2,972	1,762	2,000	501,000	2,000	2,200	2,400
<i>City Hall</i>	9,958	11,528	14,852	15,790	11,074	13,350	14,004	14,944
<i>Streets</i>	169,181	192,146	545,868	352,280	193,765	191,780	194,780	197,780
<i>Police</i>	232,500	218,328	250,819	357,900	354,452	358,510	381,361	395,687
<i>Tourism/EDC</i>	32,831	0	0	0	0	0	0	0
<i>Planning/Zoning</i>	0	0	0	0	0	0	0	0
<i>Fire/Rescue</i>	208,181	10,757	14,710	16,000	14,079	14,000	15,000	16,000
<i>N. Cumm. Road. Impr.</i>	4,781	4,388	1,577	2,000	0	500	500	500
<i>Telecommunications Tax</i>	393,203	403,943	400,267	395,500	380,600	380,500	513,500	380,500
TOTAL	\$ 6,779,174	\$ 7,578,799	\$ 7,747,006	\$ 7,671,423	\$ 8,285,815	\$ 7,630,790	\$ 7,882,540	\$ 7,921,297
EXPENDITURES:								
<i>Personnel</i>	\$ 2,849,769	\$ 3,000,376	\$ 3,447,238	\$ 4,153,425	\$ 3,770,142	\$ 4,199,260	\$ 4,461,279	\$ 4,761,836
<i>Operations</i>	1,146,266	1,357,588	1,460,368	1,680,865	2,074,285	1,990,275	1,960,825	2,251,160
<i>Capital</i>	174,871	631,981	3,136,286	511,300	101,829	128,700	322,000	29,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,633,463	1,933,750	1,049,046	2,057,469	1,030,969	2,766,815	1,032,533	1,177,585
TOTAL	\$ 5,804,369	\$ 6,923,695	\$ 9,092,938	\$ 8,403,059	\$ 6,977,225	\$ 9,085,050	\$ 7,776,637	\$ 8,219,581
Revenue Over (Under) Expend.	\$ 974,805	\$ 655,104	\$ (1,345,932)	\$ (731,636)	\$ 1,308,590	\$ (1,454,260)	\$ 105,903	\$ (298,284)

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 (FY10-11) Projection

Total projected FY10-11 General Fund collections are estimated to be about \$296,000 greater than budget. About one-half of the overrun is attributable to one time receipts: sale of land to Five Points and Comcast supplemental payment. Importantly, sales and use taxes are projected to be moderately over budget (1.4%) while income taxes are expected to be about five percent greater than originally planned. Total inter-fund transfers are projected to be about \$1,040,000 less than budget due to the deferral of the Police Station renovation project to FY11-12. Intra-fund transfers are expected to be \$540,000 less than budget. The EOY fund balance is projected to improve by \$996,000.

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 flat for FY11-12, FY12-13 and FY13-14.

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 increase by 1% in the coming year, by 1.5% in FY12-13 and by 2.5% in FY13-14.

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 1% in the coming year, by 1.5% in FY12-13 and by 2.5% in FY13-14.

Home Rule Sales Tax. Washington voters approved a Home Rule Referendum in 1998 and concurrently approved a supplemental Home Rule Sales Tax of one percent. Property taxes were 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. As per our original intent, a portion of these monies will be transferred to the WACC Debt Service Fund to defray costs associated with the repayment of this debt. Home Rule Sales Tax collections are assumed to increase by 1% in the coming year, by 1.5% in FY12-13 and by 2.5% in FY13-14.

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. Replacement Tax collections are projected to continue to rebound moderately in the coming years.

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 6.8% in the coming year largely due to the city's higher census count. Increases of 1.5% are assumed for FY12-13 and 2.5% for FY13-14.

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.

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.

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

Budgeted Expenditures/Transfers

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

The General Fund has a projected FY11-12 operating surplus of \$286,000 after adjusting for the one-time transfer to the Police Station Renovation Capital Project Fund.

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 87% 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**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 4,229,380	\$ 4,183,340	\$ 5,179,293	\$ 3,922,167	\$ 4,063,790
Min. Std. Bal. (a)						\$ 1,667,538	1,690,299	1,728,371
Surplus Funds						\$ 3,511,755	\$ 2,231,868	\$ 2,335,418
REVENUES:								
Tax:								
<i>Property</i>	\$ 0	\$ 298,365	\$ 329,557	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000
<i>Sales</i>	2,072,498	2,520,596	2,540,486	2,500,000	2,530,000	2,555,300	2,593,630	2,658,470
<i>Local Use</i>	170,759	185,805	143,331	155,000	175,000	176,750	179,401	183,886
<i>Home Rule (1.0%)</i>	1,301,175	1,616,827	1,591,185	1,548,000	1,560,000	1,575,600	1,599,234	1,639,215
<i>Home Rule (0.25%)</i>	325,294	404,207	397,796	387,000	390,000	393,900	399,809	409,804
<i>Prop.Repl.</i>	30,918	23,330	18,047	20,000	18,200	18,500	18,778	19,247
<i>State Inc.</i>	1,240,547	1,159,559	1,015,528	987,000	1,035,000	1,105,000	1,121,575	1,149,614
<i>Hotel/Motel</i>		61,858	67,607	75,000	75,000	78,000	79,170	81,149
License:								
<i>Liquor</i>	22,619	25,597	27,501	25,000	26,900	27,000	27,000	27,000
<i>Misc.</i>	40	0	40	100	100	100	100	100
Franchise:								
<i>CILCO</i>	23,157	23,659	21,407	22,000	22,000	22,000	22,000	22,000
<i>Cable</i>	144,056	171,071	169,145	170,000	201,700	185,000	185,000	185,000
<i>Solid Waste</i>	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
<i>Interest</i>	175,766	61,801	20,131	50,000	70,000	50,000	50,000	50,000
<i>Misc. Inc.</i>	3,139	4,624	5,235	2,500	125,000	2,500	2,500	2,500
<i>Sale of Equipment</i>	0	0	2,770	0	0	0	0	0
Fines:								
<i>Court</i>	117,870	104,757	90,417	95,000	90,000	92,500	95,000	97,500
<i>Parking</i>	620	775	1,260	800	1,100	1,000	1,000	1,000
<i>Liquor</i>	3,500	5,500	1,000	1,000	2,000	1,000	1,000	1,000
<i>Ord. Viol.</i>	5,105	2,480	2,600	2,500	2,500	2,500	2,500	2,500
Fees:								
<i>Bld. & Signs</i>	77,949	53,819	61,594	40,000	45,000	40,000	40,000	40,000
<i>Forf. Bld. Fees</i>	6,500	6,400	5,300	2,000	3,600	2,000	2,000	2,000
<i>Var./Plats</i>	2,775	1,677	1,570	1,500	1,500	1,500	1,500	1,500
<i>Yard Waste Stickers</i>	0	0	1,644	0	6,000	8,000	8,000	8,000
<i>GIS Map & Data Fees</i>	0	30	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 5,726,287	\$ 6,734,737	\$ 6,517,151	\$ 6,416,400	\$ 6,712,600	\$ 6,670,150	\$ 6,761,196	\$ 6,913,486
T/F From:								
<i>TIF No. 1</i>	0	0	0	113,553	118,245	0	0	0
<i>N. Cumm.</i>	610	0	0	0	0	0	0	0
TOTAL	\$ 5,726,897	\$ 6,734,737	\$ 6,517,151	\$ 6,529,953	\$ 6,830,845	\$ 6,670,150	\$ 6,761,196	\$ 6,913,486
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>Debt Serv.</i>	0	0	0	0	0	0	0	0
<i>Inter T/F</i>	251,043	501,160	385,000	1,396,194	354,550	1,888,750	344,000	434,000
TOTAL	\$ 251,043	\$ 501,160	\$ 385,000	\$ 1,396,194	\$ 354,550	\$ 1,888,750	\$ 344,000	\$ 434,000
Revenue Over (Under)								
Expend.	\$ 5,475,854	\$ 6,233,577	\$ 6,132,151	\$ 5,133,759	\$ 6,476,295	\$ 4,781,400	\$ 6,417,196	\$ 6,479,486
Intra T/F	\$ 4,578,205	\$ 5,502,278	\$ 6,731,136	\$ 6,021,675	\$ 5,480,342	\$ 6,038,526	\$ 6,275,573	\$ 6,650,550
Net Rev. Over (Under) Exp.	\$ 897,649	\$ 731,299	\$ (598,985)	\$ (887,916)	\$ 995,953	\$ (1,257,126)	\$ 141,623	\$ (171,064)

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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	0	0	0	0	87,000
WACC Debt Service Fund			382,000	391,194	341,300	340,500	339,000	342,000
Pol. Sta. Reno. Cap Proj Fund			0	1,000,000	8,250	1,543,250	0	0
Grant to ESDA			3,000	5,000	5,000	5,000	5,000	5,000
TOTAL INTER-FUND TRANSFERS			\$ 385,000	\$ 1,396,194	\$ 354,550	\$ 1,888,750	\$ 344,000	\$ 434,000
TOTAL EXPENDITURES			\$ 385,000	\$ 1,396,194	\$ 354,550	\$ 1,888,750	\$ 344,000	\$ 434,000
Intra-Fund Transfers								
L/A			\$ 529,480	\$ 590,650	\$ 522,852	\$ 652,150	\$ 650,867	\$ 686,776
City Hall			939,291	158,160	44,296	68,400	56,021	59,776
Streets			1,944,180	1,437,975	1,323,696	1,493,041	1,540,318	1,618,352
Police			2,480,893	2,939,600	2,714,890	2,878,650	3,077,265	3,300,583
Tourism/Economic Dev.			59,019	68,175	84,650	78,600	79,957	82,068
Planning, Zoning & Code Enforcement			230,134	265,505	226,277	268,140	261,945	273,445
Fire/Rescue			548,139	561,610	563,681	599,545	609,200	629,550
TOTAL INTRA-FUND TRANSFERS			\$ 6,731,136	\$ 6,021,675	\$ 5,480,342	\$ 6,038,526	\$ 6,275,573	\$ 6,650,550
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 7,116,136	\$ 7,417,869	\$ 5,834,892	\$ 7,927,276	\$ 6,619,573	\$ 7,084,550

LEGISLATIVE/ADMINISTRATIVE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY 10-11) Projection

Revenues and expenses are dramatically over budget due to the receipt of an unanticipated DCEO grant (\$500,000) for the Five Points Parking Lot. The net transfer from the General Fund required for L/A Account costs will be about \$68,000 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 and benefit costs associated with the city's elected officials and portions of the city's general administrative staff are charged to this account.

Operations. A wide variety of general purpose operating expenses are charged to the L/A account including: general legal expenses, professional fees (actuarial and auditing services), data processing support, animal control payments to Tazewell County, community support, 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 video presentations at City Council meetings.

**LEGISLATIVE/ADMINISTRATIVE
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Water Fund</i>	626	986	881	1,000	500	1,000	1,100	1,200
<i>Sewer Fund</i>	626	986	881	1,000	500	1,000	1,100	1,200
<i>Mallard Crossing SSA</i>	1,000	1,000	0	0	0	0	0	0
<i>GF Unrestricted</i>	452,532	745,523	529,480	590,650	522,852	652,150	650,867	686,776
TOTAL	\$ 454,784	\$ 748,495	\$ 531,242	\$ 592,650	\$ 1,023,852	\$ 654,150	\$ 653,067	\$ 689,176
EXPENDITURES:								
<i>Personnel</i>	\$ 331,469	\$ 297,651	\$ 378,078	\$ 407,900	\$ 395,000	\$ 470,600	\$ 484,317	\$ 516,226
<i>Operations</i>	103,276	114,923	146,580	160,550	621,452	159,750	160,850	164,950
<i>Capital</i>	17,639	333,521	4,184	21,800	5,000	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	2,400	2,400	1,800	1,900	2,000
TOTAL	\$ 454,784	\$ 748,495	\$ 531,242	\$ 592,650	\$ 1,023,852	\$ 654,150	\$ 653,067	\$ 689,176
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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			\$ 66,514	\$ 63,000	\$ 66,300	\$ 68,000	\$ 69,000	\$ 70,000
City Administrator	0.85	0.85						
Controller	0.80	0.80						
Accountant	0.00	0.80						
Acct. Supervisor	0.80	0.80						
Cust. Serv. Supervisor	0.30	0.30						
Regular Salaries			216,588	230,000	230,000	289,000	296,805	312,387
P-T Accountant	0.48	0.00						
P-T Admin. Asst.	0.20	0.00						
Part Time Wages			23,885	34,000	19,000	0	0	0
Overtime			4,019	2,000	5,000	4,000	4,210	4,431
Unused Sick Time			776	3,500	1,300	4,400	4,631	4,874
Group Insurance			55,447	64,000	63,000	91,500	95,450	109,768
Retiree Health Insurance			7,080	6,800	6,800	8,200	8,405	8,615
Health Savings Plan Contribution			1,576	2,100	1,600	3,300	3,490	3,690
Workers Comp. Insurance			1,412	1,500	1,300	1,400	1,481	1,566
Unemployment Insurance Tax			781	1,000	700	800	846	895
TOTAL FTE YEARS	14.28	14.40						
TOTAL PERSONNEL			\$ 378,078	\$ 407,900	\$ 395,000	\$ 470,600	\$ 484,317	\$ 516,226
Operations Detail								
Repair & Maint.-Equip. (Contr.)			\$ 1,217	\$ 2,200	\$ 1,900	\$ 2,200	2,300	2,400
Engineering Fees			0	500	0	500	500	500
Legal Fees			32,416	24,000	24,000	25,000	25,500	26,000
Liquor Code Enforce.-Legal			1,319	2,500	1,500	2,000	2,250	2,500
Data Processing Support			15,547	18,500	16,200	17,500	18,000	18,500
Professional Fees			3,424	4,000	7,500	4,500	4,500	4,500
Animal Control			12,808	13,100	13,000	13,400	14,000	14,500
Postage Expense			2,759	5,300	4,940	9,000	9,500	10,000
Communications			3,658	4,500	1,400	1,600	1,800	2,000
Publishing Fees			863	950	800	900	1,000	1,000
Printing Fees			3,546	7,200	4,750	7,300	7,500	7,700
Recruitment			0	250	650	500	500	500
Membership Dues			3,639	4,500	4,100	4,600	4,700	4,800
Training-Elected Officials			5,444	5,300	1,500	5,000	5,250	5,500
Training-Staff			455	5,500	1,100	5,500	5,500	5,500
Subscriptions			165	300	270	300	300	300
Reference Materials/Manuals			2,386	2,500	1,992	2,200	2,500	2,700
Software			4,623	5,000	1,300	8,000	4,500	4,500
Surety Bond Expenses			845	900	850	900	1,000	1,000
Lease/Rent Expense			2,922	3,700	3,600	3,700	3,800	3,900
Repair & Maint.-Equip. (Comm.)			1,880	2,300	2,600	2,600	2,700	2,700
Office Supplies			9,319	7,000	5,500	6,000	6,500	7,000
Misc. Equip.			2,291	2,500	2,100	2,400	2,500	2,600
Taxes- Other			0	50	0	50	50	50
Misc. Expenses			13,120	6,500	5,100	6,600	6,700	6,800
Grant Disbursement			0	0	500,000	0	0	0
Community Support			11,000	11,000	6,300	7,000	7,000	7,000
Yard Waste Stickers			2,000	0	8,000	10,000	10,000	10,000
Contingency			6,484	20,000	0	10,000	10,000	10,000
Bad Debt Expense			2,450	500	500	500	500	500
TOTAL OPERATIONS			\$ 146,580	\$ 160,550	\$ 621,452	\$ 159,750	\$ 160,850	\$ 164,950
Capital Detail								
Purchase:								
Building			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering Equipment			0	0	0	0	0	0
Equipment			4,184	21,800	5,000	22,000	6,000	6,000
TOTAL CAPITAL			\$ 4,184	\$ 21,800	\$ 5,000	\$ 22,000	\$ 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			\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,800	\$ 1,900	\$ 2,000
TOTAL INTER-FUND TRANSFERS			\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,800	\$ 1,900	\$ 2,000
TOTAL EXPENDITURES			\$ 531,242	\$ 592,650	\$ 1,023,852	\$ 654,150	\$ 653,067	\$ 689,176

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 (FY10-11) Projection

Expenditures incurred in FY10-11 are substantially under budget. The year-end transfer from the General Fund will be about \$114,000 less than budget largely due to funds unspent on the City Hall project. As noted below, \$15,000 of this total has been carried forward into the FY11-12 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 FY10-11 budget to repave the parking lot at City Hall.

CITY HALL REVENUE/EXPENDITURE SUMMARY

	<i>ACTUAL</i> 07-08	<i>ACTUAL</i> 08-09	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST. ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>T/F From:</i>								
<i>GF Unrestr.</i>	\$ 39,828	\$ 69,115	\$ 939,291	\$ 158,160	\$ 44,296	\$ 68,400	\$ 56,021	\$ 59,776
<i>Water</i>	4,979	5,764	7,426	7,895	5,537	6,675	7,002	7,472
<i>Sewer</i>	4,979	5,764	7,426	7,895	5,537	6,675	7,002	7,472
TOTAL	\$ 49,786	\$ 80,643	\$ 954,143	\$ 173,950	\$ 55,370	\$ 81,750	\$ 70,025	\$ 74,720
EXPENDITURES:								
<i>Personnel</i>	\$ 14,559	\$ 16,131	\$ 17,060	\$ 23,100	\$ 19,000	\$ 25,300	\$ 27,125	\$ 29,110
<i>Operations</i>	35,227	41,562	59,189	55,850	36,370	41,450	42,900	45,610
<i>Capital</i>	0	22,950	877,894	95,000	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	\$ 49,786	\$ 80,643	\$ 954,143	\$ 173,950	\$ 55,370	\$ 81,750	\$ 70,025	\$ 74,720
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR CITY HALL

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
<i>Custodian</i>	0.50	0.50						
<i>Regular Salaries</i>			\$ 15,492	\$ 17,000	\$ 16,500	\$ 18,000	\$ 19,035	\$ 20,130
<i>Overtime</i>			121	300	100	100	106	112
<i>Part-time Salaries</i>			0	0	0	0	0	0
<i>Unused Sick Time</i>			120	300	300	300	317	335
<i>Group Insurance</i>			0	3,750	0	4,000	4,600	5,290
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			283	350	300	400	423	447
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
<i>Workers Comp. Insurance</i>			780	1,100	1,500	2,200	2,327	2,460
<i>Uniform Rental</i>			264	300	300	300	317	335
TOTAL FTE YEARS	0.50	0.50						
TOTAL PERSONNEL			\$ 17,060	\$ 23,100	\$ 19,000	\$ 25,300	\$ 27,125	\$ 29,110
Operations Detail								
<i>R/M Building (Cont.)</i>			\$ 10,225	\$ 3,000	\$ 1,570	\$ 2,500	\$ 2,800	\$ 2,800
<i>R/M Equipment (Cont.)</i>			6,749	5,700	4,200	4,200	6,500	7,000
<i>Communications</i>			9,672	9,900	10,700	11,100	8,400	8,600
<i>Recruitment</i>			0	150	0	150	150	150
<i>Electricity</i>			14,366	17,500	5,000	6,000	6,600	7,260
<i>Heating</i>			2,485	4,000	1,500	2,000	4,000	4,500
<i>Property Insurance</i>			2,267	2,400	3,300	1,000	3,200	3,400
<i>R/M - Buildings (Comm.)</i>			2,207	2,500	2,400	4,900	3,300	3,500
<i>R/M-Equipment (Comm.)</i>			253	1,200	250	700	500	500
<i>Operating Supplies</i>			608	1,500	1,500	1,700	600	700
<i>Misc. Equipment</i>			1,051	1,000	1,150	1,000	600	700
<i>Janitorial Supplies</i>			3,105	4,000	3,000	3,500	4,500	4,700
<i>Misc. Expenses</i>			6,201	3,000	1,800	2,700	1,750	1,800
TOTAL OPERATIONS			\$ 59,189	\$ 55,850	\$ 36,370	\$ 41,450	\$ 42,900	\$ 45,610
Capital Detail								
<i>Purchase:</i>								
<i>Bldg./Property</i>			\$ 824,126	\$ 85,000	\$ 0	\$ 15,000	\$ 0	\$ 0
<i>Equipment</i>			32,155	0	0	0	0	0
<i>System Engineering</i>			21,613	0	0	0	0	0
<i>Landscaping</i>			0	10,000	0	0	0	0
TOTAL CAPITAL			\$ 877,894	\$ 95,000	\$ 0	\$ 15,000	\$ 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			\$ 954,143	\$ 173,950	\$ 55,370	\$ 81,750	\$ 70,025	\$ 74,720

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 (FY10-11) Projection

Projected FY10-11 revenues are estimated to be under budget principally due to the early receipt of the federal stimulus grant funds immediately prior to the start of the fiscal year. Expenditures are also expected to be under budget. The FY10-11 General Fund transfer to Streets will be about \$115,000 less than originally budgeted.

Source of Funds

The Street account receives about \$190,000 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

As planned, total budgeted expenditures in the coming year are projected to decrease by about \$215,000. All of the reduction is in capital expenditures.

Personnel. Total staff time charged against the Street budget is proposed to decrease by a net of 0.7 FTE. All of the reduction is in part-time personnel. 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 moderately increase by 1.8% from the prior year budget. This is largely the result of the replacement of higher wage retirees (2) with lower wage new hires and reduced part-time personnel. Going forward, wage and benefit costs are expected to increase by about 6.9% in FY12-13 and 7.0% in FY13-14. 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 substantially increased over the prior year budget estimate. This is primarily the result of the reclassification of spray patch (\$50,000) from the capital to the operations budget and a doubling of funding for sidewalk replacement work. In addition, \$3,250 has been added to the Misc. line item to pay one-half of the cost of repainting the salt storage shed shared with Washington Township.

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

\$ 13,000	Replacement furnaces (2)—Legion Road facility
1,000	Misc. Equipment

(See MFT, MERF, Telecommunications, Storm Water Management, and Dallas Road Improvement Funds for other capital expenditures related to the city's street network.)

Debt Service and Inter-Fund Transfers. Transfers required for debt service payments total about \$159,000. 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.

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.

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. Unfortunately, the rapidly escalating cost of construction, particularly those projects involving asphalt and oil based products, has out-paced the growth of available revenues. General Fund monies budgeted for capital street projects have been all but eliminated from the budget for each of the next three fiscal years due to the loss of revenue resulting from the current economic recession.

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

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 continue to address some of these needs. Construction funds are currently in place for the following major roadway improvements: Dallas Road Phase I (2011), Summit Road Extension (2011), and Route 8 Improvements (2012-13).

Bridges/Major Cross Road Culverts. The city completed the replacement of the Lincoln Avenue bridge in 2009. While no additional 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 storm sewer improvement 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. Claire Court.

**STREETS
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Tax:								
<i>Street</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property Repl.</i>	7,946	7,851	5,916	6,000	6,000	6,000	6,000	6,000
Fee:								
<i>Sidewalk Reim.</i>	4,759	252	468	0	2,500	500	500	500
<i>Curb & Gutter Rest.</i>	6,300	5,475	4,825	2,500	4,000	2,500	2,500	2,500
<i>Bridge Reimb (Taz. Co.)</i>	0	0	167,635	0	0	0	0	0
<i>Road and Bridge Grant Proceeds</i>	129,470	156,580	152,428	155,000	159,485	162,000	165,000	168,000
<i>Recycling Grant</i>	0	0	168,113	168,000	0	0	0	0
<i>Miscellaneous</i>	15,780	15,780	15,780	15,780	15,780	15,780	15,780	15,780
<i>Miscellaneous</i>	4,926	6,208	10,515	5,000	6,000	5,000	5,000	5,000
TOTAL COLLECTIONS	169,181	192,146	525,680	352,280	193,765	191,780	194,780	197,780
T/F From:								
<i>GF Unrestricted</i>	1,760,854	1,836,479	1,944,180	1,437,975	1,323,696	1,493,041	1,540,318	1,618,352
<i>Water Fund</i>	0	0	10,094	0	0	0	0	0
<i>Sewer Fund</i>	0	0	10,094	0	0	0	0	0
<i>GF Telecom Fund</i>	0	0	198,211	110,000	16,600	0	0	0
<i>S. Wood SA</i>	490	0	0	0	0	0	0	0
TOTAL BUDG. FUNDS	\$ 1,930,525	\$ 2,028,625	\$ 2,688,259	\$ 1,900,255	\$ 1,534,061	\$ 1,684,821	\$ 1,735,098	\$ 1,816,132
EXPENDITURES:								
<i>Personnel</i>	\$ 610,159	\$ 640,289	\$ 645,773	\$ 784,200	\$ 680,000	\$ 797,900	\$ 853,285	\$ 913,717
<i>Operations</i>	309,417	362,886	344,006	353,900	388,576	430,290	429,300	438,550
<i>Capital</i>	99,655	256,497	1,311,441	365,500	65,829	14,000	1,000	1,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter T/F</i>	914,935	774,107	404,793	402,875	403,876	448,851	458,233	471,085
TOTAL	\$ 1,934,166	\$ 2,033,779	\$ 2,706,013	\$ 1,906,475	\$ 1,538,281	\$ 1,691,041	\$ 1,741,818	\$ 1,824,352
Revenue Over (Under) Expenditures	\$ (3,641)	\$ (5,154)	\$ (17,754)	\$ (6,220)	\$ (4,220)	\$ (6,220)	\$ (6,720)	\$ (8,220)

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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	2.00	1.00						
Laborers	4.30	5.30						
Customer Serv. Spec. Supv.	0.00	0.20						
Customer Serv. Specialist	0.40	0.20						
Regular Salaries			\$ 418,357	\$ 467,000	\$ 410,000	460,000	\$ 484,150	\$ 509,568
Alloc. to Recycling Grant			(19,918)	(10,500)	(10,500)	(11,000)	(11,633)	(12,301)
P-T Admin. Asst.	0.20	0.00						
PW Seasonal	0.75	0.25						
Grounds Mtnc.	1.30	1.30						
Part-Time Wages			42,010	63,000	33,000	38,000	39,995	42,095
Overtime			20,396	19,000	27,000	28,000	29,470	31,017
Standby			2,469	5,000	2,300	2,500	2,631	2,769
Unused Sick Time			1,935	7,200	3,200	7,000	7,368	7,754
Group Insurance			102,963	137,000	110,000	148,000	170,200	195,730
Retiree Health Insurance			29,869	32,000	32,000	32,000	32,800	33,620
Health Savings Plan Contribution			(4,265)	3,800	3,300	5,300	5,578	5,871
Workers Comp. Insurance			46,261	54,000	64,000	82,000	86,305	90,836
Uniform Rental			3,813	4,500	3,900	4,200	4,421	4,653
Unemployment Insurance Tax			1,883	2,200	1,800	1,900	2,000	2,105
TOTAL FTE YEARS	11.30	10.60						
TOTAL PERSONNEL			\$ 645,773	\$ 784,200	\$ 680,000	\$ 797,900	\$ 853,285	\$ 913,717
Operations Detail								
R/M Building - Cont.			\$ 7,019	\$ 7,500	\$ 6,300	\$ 8,000	\$ 2,500	\$ 2,500
R/M Equipment - Cont.			1,335	1,600	800	1,600	1,600	1,600
R/M Sidewalk Repl. - Cont.			8,417	8,000	32,000	16,000	16,000	16,000
R/M Streetscaping - Cont.			13,009	19,200	15,670	17,200	17,250	17,500
R/M Street Misc. - Cont.			49,533	25,000	57,215	80,000	80,000	80,000
Engineering Fees			1,874	4,700	4,000	4,700	5,000	5,000
Legal Fees			2,066	2,000	1,000	2,000	2,000	2,000
Drug/Alcohol Testing			238	500	323	500	500	500
Data Processing Support			1,184	400	952	1,000	1,000	1,000
Professional Fees			359	500	1,044	500	500	500
Communications			5,633	5,500	6,500	8,500	8,500	8,500
Printing/Advertising			2,383	1,000	560	1,000	1,000	1,000
Membership Dues			506	600	547	600	600	600
Training			195	500	300	500	500	500
Ref. Materials/Manuals			116	100	228	250	250	250
Electricity			73,741	88,000	75,000	85,000	87,500	90,000
Heating			9,980	8,000	8,400	9,000	9,000	9,000
Property Insurance			2,428	2,600	2,900	3,700	4,000	4,500
Lease/Rent Expense			1,439	1,000	1,470	1,490	1,500	1,500
R/M Buildings - Comm.			4,083	1,000	1,599	2,500	2,500	2,500
R/M Equipment - Comm.			3,145	2,500	1,921	2,500	2,500	2,500
R/M Asphalt - Comm.			20,284	21,500	25,611	26,500	27,000	28,000
R/M Pavement Marking - Comm.			2,321	9,500	5,800	10,300	10,500	10,500
R/M Snow/Ice Control - Comm.			47,664	57,000	57,000	57,000	59,000	61,000
R/M Sand/Gravel - Comm.			6,056	9,500	5,966	7,000	7,000	7,000
R/M Concrete & Flowable - Comm.			8,877	18,000	17,700	18,000	19,000	20,000
R/M Street Misc. - Comm.			19,482	22,100	21,700	22,100	22,500	23,000
Office Supplies			449	500	440	500	500	500
Operating Supplies			8,310	5,000	7,800	8,500	8,500	8,500
Health & Safety Equipment			779	2,000	1,600	2,000	2,000	2,000
Misc. Equipment			5,205	5,000	4,300	5,000	5,000	5,000
Recycling Grant Expenses			33,534	22,000	20,500	22,000	22,500	24,000
Misc. Expenses			2,362	1,600	1,430	4,850	1,600	1,600
TOTAL OPERATIONS			\$ 344,006	\$ 353,900	\$ 388,576	\$ 430,290	\$ 429,300	\$ 438,550
Capital Detail								
Purchase:								
Equipment			\$ 5,192	\$ 1,000	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000
Bld./Property			26,763	23,000	0	13,000	0	0
System Construction			1,235,621	326,500	48,182	0	0	0
System Engineering			43,865	15,000	13,678	0	0	0
System Legal			0	0	0	0	0	0
Traffic Signals			0	0	3,069	0	0	0
TOTAL CAPITAL			\$ 1,311,441	\$ 365,500	\$ 65,829	\$ 14,000	\$ 1,000	\$ 1,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
Kern Rd. DS Fund			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
S. Cummings DS Fund			84,162	81,320	81,320	78,477	75,635	72,792
Cruger Rd. DS Fund			83,208	81,556	81,556	80,374	78,598	77,293
Dallas Road Imp. Cap. Proj.			15,423	0	0	0	0	0
MERF			222,000	240,000	240,000	290,000	304,000	321,000
Mallard Crossing SSA			0	0	1,000	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 404,793	\$ 402,875	\$ 403,876	\$ 448,851	\$ 458,233	\$ 471,085
TOTAL EXPENDITURES			\$ 2,706,013	\$ 1,906,475	\$ 1,538,281	\$ 1,691,041	\$ 1,741,818	\$ 1,824,352

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 (FY10-11) Projection

Projected FY10-11 Police Department collections are slightly under budget. Expenses are estimated to be substantially under budget. The General Fund transfer will be reduced by an estimated \$225,000 or about eight 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 for the coming year is unchanged with the exception of added hours for part-time dispatching services. Total personnel costs are projected to decrease by \$26,000 from the FY10-11 budget. The decrease is primarily attributable to lesser budgeted health insurance costs. Importantly, Police Pension Fund expenses are estimated to decrease moderately following a substantial increase last year.

Operations. Major operations expense categories include legal fees (primarily for court prosecutions and enforcement), 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). Supplemental funding has been added to the training and police commission expense line items.

Capital. Funding is proposed for the following capital purchases: desk top computers (10), moving radars (4), and patrol handguns and rifles (3 each). (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 associated increasing demand for services.

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

Supervision. Capable and efficient supervision maximizes overall effectiveness while minimizing litigious exposure. The supervisory staff is charged with leading and supervising their respective patrol and investigative teams. The department's command staff must develop future leaders from within while performing basic supervisory functions: coaching, counseling, training, teaching, mentoring, disciplining, overseeing and developing our personnel. Each member of the Washington Police Department is encouraged to grow and develop into future

leaders within the organization.

Facility. Plans to expand department operations into the first floor of the current City Hall building will alleviate crowding and dramatically improve conditions in meeting and dealing with the public at the station. Building renovations are expected to be completed in the coming fiscal year. Renovation funds are budgeted in the Police Station Renovation Capital Project Fund.

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 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 115,976	\$ 136,266	\$ 172,764	\$ 259,000	\$ 258,992	\$ 256,310	\$ 275,000	\$ 285,000
<i>Property Repl.</i>	6,270	7,226	7,953	12,000	8,500	9,000	10,000	11,000
<i>Special Events</i>	14,370	5,760	14,586	5,000	6,500	5,000	5,000	5,000
<i>Misc. Income</i>	8,872	15,559	1,934	2,000	8,500	2,000	2,000	2,000
<i>Sale of Equipment</i>	0	0	1,083	0	0	0	0	0
<i>Grant Proceeds</i>	45,400	8,467	2,889	5,000	2,000	6,000	6,000	6,000
<i>Training Reimbur.</i>	0	0	0	20,000	15,000	20,000	20,000	20,000
<i>Reimb. from WCHS</i>	41,100	45,050	49,610	54,900	54,960	60,200	63,361	66,687
TOTAL COLLECTIONS	\$ 231,988	\$ 218,328	\$ 250,819	\$ 357,900	\$ 354,452	\$ 358,510	\$ 381,361	\$ 395,687
<i>T/F From:</i>								
<i>GF Unrestr.</i>	1,922,381	2,093,622	2,480,893	2,939,600	2,714,890	2,878,650	3,077,265	3,300,583
<i>AED Fund</i>	512	0	0	0	0	0	0	0
TOTAL	\$ 2,154,881	\$ 2,311,950	\$ 2,731,712	\$ 3,297,500	\$ 3,069,342	\$ 3,237,160	\$ 3,458,625	\$ 3,696,270
EXPENDITURES:								
<i>Personnel</i>	1,744,742	1,891,585	2,249,730	2,747,600	2,508,892	2,721,010	2,900,250	3,093,670
<i>Operations</i>	206,548	227,907	234,353	291,900	308,450	309,650	312,375	314,600
<i>Capital</i>	19,593	4,458	8,776	27,000	21,000	22,500	20,000	20,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	183,998	188,000	238,853	231,000	231,000	184,000	226,000	268,000
TOTAL	\$ 2,154,881	\$ 2,311,950	\$ 2,731,712	\$ 3,297,500	\$ 3,069,342	\$ 3,237,160	\$ 3,458,625	\$ 3,696,270
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
Police Chief	1.00	1.00						
Deputy Police Chief	1.00	1.00						
Sergeants	4.00	4.00						
Patrol Officers	15.00	15.00						
Police Services Admin. Officer	1.00	1.00						
Dispatchers	6.00	6.00						
Custodian	0.50	0.50						
Regular Salaries			\$ 1,263,729	\$ 1,500,000	\$ 1,355,000	\$ 1,515,000	\$ 1,594,538	\$ 1,678,251
P-T Dispatchers	1.00	1.35	25,206	36,000	50,000	52,000	54,730	57,603
P-T Officers	2.00	2.00	38,770	50,000	48,000	50,000	52,625	55,388
Overtime-Officers			138,334	160,000	150,000	160,000	160,001	168,401
Overtime allocated to Grants			0	5,000	5,000	5,000	5,263	5,539
Overtime-Dispatchers			44,365	45,000	44,000	48,000	50,520	53,172
Unused Sick Time			13,470	15,000	17,000	20,000	21,050	22,155
Group Insurance			347,849	450,000	365,000	420,000	483,000	555,450
Retiree Health Insurance			95,626	96,000	96,000	70,000	71,750	73,544
Health Savings Plan Contribution			12,420	20,000	13,500	20,000	21,050	22,155
Workers Comp. Insurance			53,068	60,000	57,000	53,000	55,783	58,711
Uniform Rental			31,643	34,000	36,000	37,500	39,469	41,541
Unemployment Insurance Tax			4,520	5,600	4,900	5,200	5,473	5,760
Police Pension Expense			180,730	271,000	267,492	265,310	285,000	296,000
TOTAL FTE YEARS	31.50	31.85						
TOTAL PERSONNEL			\$ 2,249,730	\$ 2,747,600	\$ 2,508,892	\$ 2,721,010	\$ 2,900,250	\$ 3,093,670
Operations Detail								
R/M Building-Cont.			\$ 469	\$ 4,050	\$ 1,200	\$ 6,000	\$ 6,000	\$ 6,000
R/M Equipment-Cont.			11,615	13,100	17,000	14,000	14,000	14,000
Legal Fees			109,644	100,000	100,000	100,000	100,000	100,000
Professional Fees			0	850	400	850	850	850
Postage Expense			1,481	1,300	2,000	2,200	2,400	2,600
Communications			10,047	10,000	13,000	14,000	14,500	15,000
Publishing Fees			14,827	800	200	800	800	800
Printing Fees			1,363	3,800	3,000	4,000	4,200	4,400
Recruitment			1,288	1,800	1,400	1,800	1,800	1,800
Membership Dues			5,115	5,800	5,600	6,000	6,000	6,000
Training			24,211	50,000	50,000	55,000	55,000	55,000
Subscriptions			636	450	400	450	475	500
Reference Materials/Manuals			277	350	350	350	350	350
Property Insurance			777	2,000	400	2,100	2,300	2,500
Electricity			1,846	16,000	13,000	16,000	16,500	17,000
Heating			1,116	3,500	3,500	4,000	4,000	4,000
Lease/Rent Expense			6,501	8,000	7,000	8,000	8,250	8,500
R/M Buildings-Comm.			2,497	4,000	800	2,000	2,500	2,500
R/M Equipment-Comm.			5,086	5,300	5,300	5,300	5,300	5,300
Office Supplies			4,144	4,800	4,500	4,800	4,900	5,000
Operating Supplies			2,106	2,900	1,600	3,000	3,000	3,000
Misc. Equipment			8,991	11,000	9,300	11,000	11,000	11,000
Janitorial Supplies			83	3,500	1,500	3,500	3,500	3,500
Misc. Expenses			7,983	7,100	7,800	8,000	8,000	8,000
Firearms Training			5,208	15,000	14,000	16,000	16,250	16,500
Police Commission Expense			6,985	16,000	45,000	20,000	20,000	20,000
Misc. Grant Disbursement			57	500	200	500	500	500
TOTAL OPERATIONS			\$ 234,353	\$ 291,900	\$ 308,450	\$ 309,650	\$ 312,375	\$ 314,600
Capital Detail								
Purchase:								
Equipment			\$ 0	\$ 27,000	\$ 21,000	\$ 22,500	\$ 20,000	\$ 20,000
Bldg./Property			8,776	0	0	0	0	0
TOTAL CAPITAL			\$ 8,776	27,000	21,000	22,500	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			238,853	231,000	231,000	184,000	226,000	268,000
TOTAL INTER-FUND TRANSFERS			\$ 238,853	\$ 231,000	\$ 231,000	\$ 184,000	\$ 226,000	\$ 268,000
TOTAL EXPENDITURES			\$ 2,731,712	\$ 3,297,500	\$ 3,069,342	\$ 3,237,160	\$ 3,458,625	\$ 3,696,270

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 (FY10-11) Projection

Total projected expenditures are over budget. The year-end intra-fund transfer from the General Fund will be greater than originally planned.

Source of Funds

Monies from the city's General Fund cover planned expenditures in this account. Projected Hotel/Motel taxes will be sufficient to cover nearly all 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 tourism and economic development activities.

Operations. Various operating expenses are incurred in the conduct of tourism and economic development activities. The majority of these expenses are related to contractual services obligations with the Washington Area Chamber of Commerce (\$25,400) and the Peoria Area Convention and Visitors Bureau (\$12,500) and membership dues paid to the Economic Development Council for Central Illinois (\$2,500) for services related to tourism promotion and economic development activities.

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

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Tax:								
Hotel/Motel	\$ 32,831	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:								
GF Unrestricted	17,361	59,619	59,019	68,175	84,650	78,600	79,957	82,068
TOTAL	\$ 50,192	\$ 59,619	\$ 59,019	\$ 68,175	\$ 84,650	\$ 78,600	\$ 79,957	\$ 82,068
EXPENDITURES:								
Personnel	\$ 15,743	\$ 17,410	\$ 19,156	\$ 22,825	\$ 23,450	\$ 25,550	\$ 27,057	\$ 28,668
Operations	34,449	42,209	39,863	45,350	61,200	53,050	52,900	53,400
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	\$ 50,192	\$ 59,619	\$ 59,019	\$ 68,175	\$ 84,650	\$ 78,600	\$ 79,957	\$ 82,068
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST. ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<u>Personnel Detail</u>								
<i>P&D Director</i>	0.35	0.35						
<i>Regular Salaries</i>			\$ 18,543	\$ 22,000	\$ 22,000	\$ 23,000	\$ 24,208	\$ 25,478
<i>Unused Sick Time</i>			287	400	350	400	\$ 421	\$ 443
<i>Group Insurance</i>			0	0	750	1,700	1,955	2,248
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			326	425	350	450	474	498
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
TOTAL FTE YEARS	0.35	0.35						
TOTAL PERSONNEL			\$ 19,156	\$ 22,825	\$ 23,450	\$ 25,550	\$ 27,057	\$ 28,668
<u>Operations Detail</u>								
<i>Contractual Services</i>			\$ 36,297	\$ 37,400	\$ 37,400	\$ 37,900	\$ 38,500	\$ 39,000
<i>Professional Fees</i>			0	0	0	0	0	0
<i>Communications</i>			0	100	5,000	100	100	100
<i>Membership Dues</i>			2,920	2,950	2,750	2,950	3,000	3,000
<i>Training</i>			0	900	800	900	900	900
<i>Subscriptions</i>			0	100	50	100	100	100
<i>Misc. Equipment</i>			0	100	5,000	100	100	100
<i>Tourism Expenses</i>			0	200	5,000	5,200	5,200	5,200
<i>Econ. Development Expenses</i>			\$ 646	\$ 3,600	\$ 5,200	\$ 5,800	\$ 5,000	\$ 5,000
TOTAL OPERATIONS			\$ 39,863	\$ 45,350	\$ 61,200	\$ 53,050	\$ 52,900	\$ 53,400
<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			\$ 59,019	\$ 68,175	\$ 84,650	\$ 78,600	\$ 79,957	\$ 82,068

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 (FY10-11) Projection

Total FY10-11 expenses are expected to be substantially under budget. Accordingly, the anticipated General Fund transfer will be reduced by about \$39,000.

Source of Funds

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

Budgeted Expenditures

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

Operations. Major operations expenses include legal fees, consulting services (primarily GIS technical assistance from Tri-County RPC (\$30,000) and commercial plan review and inspection services (\$6,000)), membership dues (PPUATS, APA, IPOC, etc.), and software licenses and upgrades. Supplemental funding is provided for additional GIS monumentation services (\$2,000); Route 8 streetscape design services (\$7,500), and for updated aerial photography (\$6,000).

Capital. Capital funds are budgeted for the scheduled replacement of two personal computers.

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

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	179,411	214,243	230,134	265,505	226,277	268,140	261,945	273,445
TOTAL	\$ 179,411	\$ 214,243	\$ 230,134	\$ 265,505	\$ 226,277	\$ 268,140	\$ 261,945	\$ 273,445
EXPENDITURES:								
<i>Personnel</i>	\$ 133,097	\$ 137,310	\$ 137,441	\$ 167,800	\$ 143,800	\$ 158,900	\$ 169,245	\$ 180,445
<i>Operations</i>	43,330	73,667	73,528	95,705	80,477	104,540	88,300	88,500
<i>Capital</i>	2,984	3,266	1,165	2,000	2,000	4,700	2,000	2,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	18,000	0	0	0	2,400	2,500
TOTAL	\$ 179,411	\$ 214,243	\$ 230,134	\$ 265,505	\$ 226,277	\$ 268,140	\$ 261,945	\$ 273,445
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
<i>P&D Director</i>	0.55	0.55						
<i>Bldg. & Zoning Supv.</i>	1.00	1.00						
<i>Regular Salaries</i>			\$ 80,730	\$ 91,000	\$ 89,200	\$ 94,000	\$ 98,935	\$ 104,129
<i>P-T Inspectors</i>	0.60	0.60						
<i>P-T Admin. Asst.</i>	0.20	0.00						
<i>P.W./Planning Tech.</i>	0.00	0.00						
<i>Part-Time Wages</i>			27,320	38,000	20,100	32,000	33,680	35,448
<i>Overtime</i>			0	500	100	200	211	222
<i>Unused Sick Time</i>			464	1,400	1,400	1,500	1,579	1,662
<i>Group Insurance</i>			15,633	19,000	18,500	21,500	24,725	28,434
<i>Retiree Health Insurance</i>			4,425	4,500	4,500	3,400	3,485	3,572
<i>Health Savings Plan Contribution</i>			535	700	500	700	737	775
<i>Workers Comp. Insurance</i>			7,865	12,000	9,000	5,000	5,263	5,539
<i>Payroll Taxes</i>			469	700	500	600	632	665
<i>Uniform Allowance</i>			0	0	0	0	0	0
TOTAL FTE YEARS	2.35	2.15						
TOTAL PERSONNEL			\$ 137,441	\$ 167,800	\$ 143,800	\$ 158,900	\$ 169,245	\$ 180,445
Operations Detail								
<i>Mileage</i>			\$ 988	\$ 900	\$ 450	\$ 900	\$ 900	\$ 900
<i>Engineering Fees</i>			0	4,750	3,750	2,500	1,000	1,000
<i>Legal Fees</i>			6,770	20,000	11,500	15,000	15,000	15,000
<i>Consultation/Contractual</i>			44,075	44,800	45,865	60,300	45,000	45,000
<i>Postage Expenses</i>			592	1,200	1,050	1,200	1,200	1,200
<i>Communications</i>			881	1,700	1,550	1,700	1,700	1,700
<i>Publishing Fees</i>			1,025	1,800	1,600	1,800	1,800	1,800
<i>Printing Fees</i>			34	300	200	300	300	300
<i>Recruitment</i>			0	200	0	200	200	200
<i>Membership Dues</i>			5,440	5,925	5,324	5,975	6,200	6,400
<i>Training</i>			2,736	3,840	0	4,440	4,500	4,500
<i>Subscriptions</i>			179	1,190	992	1,175	1,200	1,200
<i>Reference Materials</i>				1,600	1,346	1,650	1,700	1,700
<i>Software</i>			7,800	4,600	4,300	4,600	4,600	4,600
<i>Office Supplies</i>			1,858	1,100	900	1,100	1,200	1,200
<i>Misc. Equipment</i>			488	500	1,250	700	500	500
<i>Miscellaneous Expense</i>			662	1,300	400	1,000	1,300	1,300
TOTAL OPERATIONS			\$ 73,528	\$ 95,705	\$ 80,477	\$ 104,540	\$ 88,300	\$ 88,500
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 1,165	\$ 2,000	\$ 2,000	\$ 4,700	\$ 2,000	\$ 2,000
TOTAL CAPITAL			\$ 1,165	\$ 2,000	\$ 2,000	\$ 4,700	\$ 2,000	\$ 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>			\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 2,400	\$ 2,500
TOTAL INTER-FUND TRANSFERS			\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 2,400	\$ 2,500
TOTAL EXPENDITURES			\$ 230,134	\$ 265,505	\$ 226,277	\$ 268,140	\$ 261,945	\$ 273,445

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 (FY10-11) Projection

FY10-11 projected revenues and expenditures are consistent with the budget. The General Fund transfer will be fractionally more than budgeted.

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 3.5% increase is budgeted for contractual obligations with both the Washington Volunteer Fire Department and the Northern Tazewell Fire Department. Increased funding has also been provided for building maintenance and repair purposes.

**FIRE AND RESCUE
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 198,721	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	9,460	10,757	14,710	16,000	14,079	14,000	15,000	16,000
<i>Misc.</i>	0	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 208,181	\$ 10,757	\$ 14,710	\$ 16,000	\$ 14,079	\$ 14,000	\$ 15,000	\$ 16,000
<i>T/F From:</i>								
<i>GF Unrestricted</i>	205,838	483,677	548,139	561,610	563,681	599,545	609,200	629,550
TOTAL BUDG. FUNDS	\$ 414,019	\$ 494,434	\$ 562,849	\$ 577,610	\$ 577,760	\$ 613,545	\$ 624,200	\$ 645,550
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	414,019	494,434	562,849	577,610	577,760	613,545	624,200	645,550
<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	\$ 414,019	\$ 494,434	\$ 562,849	\$ 577,610	\$ 577,760	\$ 613,545	\$ 624,200	\$ 645,550
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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.			\$ 9,406	\$ 5,000	\$ 7,500	\$ 20,000	\$ 10,000	\$ 10,000
R/M Equipment - Cont.			0	1,000	0	1,000	1,000	1,000
Legal Fees			265	1,000	500	1,000	1,000	1,000
Property Insurance			2,522	2,900	2,500	2,900	3,000	3,100
WVFD & RS Payments			440,000	455,400	455,400	471,400	487,900	505,000
Equipment Funding			0	0	0	0	0	0
Fire Chief Funding			90,000	93,150	93,150	96,410	99,800	103,300
Northern Tazewell Pmts.			17,250	17,860	17,860	18,485	19,150	19,800
R/M Building - Comm.			3,107	300	500	1,000	1,000	1,000
R/M Equipment - Comm.			299	0	350	350	350	350
Misc. Expenses			0	1,000	0	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 562,849	\$ 577,610	\$ 577,760	\$ 613,545	\$ 624,200	\$ 645,550
Capital Detail								
<i>Purchase:</i>								
Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bld./Property			0	0	0	0	0	0
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 562,849	\$ 577,610	\$ 577,760	\$ 613,545	\$ 624,200	\$ 645,550

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 (FY10-11) Projection

Revenues are projected to be under budget. Expenses are also under budget due to the deferral of payments on the Summit Road extension. The end of year fund balance will increase by about \$308,000. These monies will be expended to fund a variety of capital improvement projects that have been in planning for several years.

Source of Funds

The city will receive income from the Telecommunications Tax currently estimated to total \$380,000 per year plus interest on investments. A one-time IDOT Enhancement Grant of \$133,000 is anticipated in FY12-13 for the North Cummings Recreation Trail extension.

Budgeted Expenditures

Monies are budgeted for the following specific purposes:

FY11-12

- \$278,000 Washington's contribution for the Summit Road extension
- 243,414 transfer to the Dallas Road Improvement Capital Project Fund for construction purposes
- 24,000 expense for engineering for the North Cummings Recreation Trail extension
- 6,500 expense for engineering for the Dallas Road sidewalk and foot bridge connector project
- 10,000 expense for an Intersection Design Study for the Nofsinger/Route 24 intersection.
- 10,000 expense for the purchase of Freedom Parkway right-of-way

FY12-13

- \$250,000 expense for a portion of Washington's share of the Illinois Route 8 improvement
- 90,000 local match for IDOT enhancement grant for the North Cummings Rec Trail extension
- 70,000 expense for the construction of the Dallas Road sidewalk and foot bridge connector project

FY13-14

- \$250,000 expense for the remainder of Washington's share of the Illinois Route 8 improvement
- 250,000 Washington's contribution for the Centennial Road improvement.

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

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Bal.				\$ 30,885	\$ 48,620	\$ 356,452	\$ 165,038	\$ 135,538
REVENUES:								
<i>Telecommunications Tax</i>	\$ 372,878	\$ 394,095	\$ 399,258	\$ 395,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000
<i>Interest</i>	20,325	9,848	1,009	500	600	500	500	500
<i>IDOT Enhancement Grant</i>	0	0	0	0	0	0	133,000	0
TOTAL COLLECTIONS	393,203	403,943	400,267	395,500	380,600	380,500	513,500	380,500
T/F N. Cum. Rdway Imp.	0	0	1,485	2,000	0	0	0	0
TOTAL REVENUE	\$ 393,203	\$ 403,943	\$ 401,752	\$ 397,500	\$ 380,600	\$ 380,500	\$ 513,500	\$ 380,500
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	100,000	0	278,000	250,000	500,000
<i>Capital</i>	0	0	0	0	8,000	50,500	293,000	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	30,970	445,576	0	25,000	39,143	243,414	0	0
TOTAL	\$ 30,970	\$ 445,576	\$ 0	\$ 125,000	\$ 47,143	\$ 571,914	\$ 543,000	\$ 500,000
Revenue Over (Under) Expenditures	\$ 362,233	\$ (41,633)	\$ 401,752	\$ 272,500	\$ 333,457	\$ (191,414)	\$ (29,500)	\$ (119,500)
Intra T/F	0	0	1,024,380	110,000	25,625	0	0	0
Net Rev. Over (Under) Exp.	\$ 362,233	\$ (41,633)	\$ (622,628)	\$ 162,500	\$ 307,832	\$ (191,414)	\$ (29,500)	\$ (119,500)

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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>Summit Road Reimbursement to EP</i>			\$ 0	\$ 100,000	\$ 0	\$ 278,000	\$ 0	\$ 0
<i>Centennial Road Reimbursement</i>			0	0	0	0	0	250,000
<i>Route 8 Reimbursement to IDOT</i>			0	0	0	0	250,000	250,000
TOTAL OPERATIONS			\$ 0	\$ 100,000	\$ 0	\$ 278,000	\$ 250,000	\$ 500,000
Capital Detail								
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0
<i>Purchase - System Engineering</i>			0	0	8,000	40,500	0	0
<i>Purchase - System Construction</i>			0	0	0	0	293,000	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 8,000	\$ 50,500	\$ 293,000	\$ 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>			0	25,000	39,143	243,414	0	0
<i>Muller Road Cap. Impr. Fund</i>			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 25,000	\$ 39,143	\$ 243,414	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 125,000	\$ 47,143	\$ 571,914	\$ 543,000	\$ 500,000
Intra-Fund Transfers								
<i>N. Cummings Road Imp.</i>			\$ 826,169	\$ 0	\$ 9,025	\$ 0	\$ 0	\$ 0
<i>Street Fund</i>			198,211	110,000	16,600	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 1,024,380	\$ 110,000	\$ 25,625	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 1,024,380	\$ 235,000	\$ 72,768	\$ 571,914	\$ 543,000	\$ 500,000

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. In order to defray a portion of the cost of this improvement, agreements were made 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.

Current Year (FY10-11) Projection

A transfer from the Telecommunications Tax Fund is being made in FY10-11 to cover final costs paid for the North Cummings Lane improvement project.

Source of Funds

As noted above, the city receives payments when lots are platted in certain areas located north of Route 24.

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 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance			\$ 97,540	\$ 0	\$ (9,025)	\$ 0	\$ 500	\$ 1,000
REVENUES:								
<i>Roadway Impr. Fee</i>	\$ 0	\$ 3,240	\$ 1,485	\$ 2,000	\$ 0	\$ 500	\$ 500	\$ 500
<i>Interest</i>	4,781	1,148	92	0	0	0	0	0
TOTAL COLLECTIONS	\$ 4,781	\$ 4,388	\$ 1,577	\$ 2,000	\$ 0	\$ 500	\$ 500	\$ 500
<i>T/F From Tele. Tax</i>	0	0	826,169	0	9,025	0	0	0
TOTAL BUDG. FUNDS	4,781	4,388	827,746	2,000	9,025	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>	35,000	11,289	932,826	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	\$ 35,000	\$ 11,289	\$ 932,826	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ (30,219)	\$ (6,901)	\$ (105,080)	\$ 2,000	\$ 9,025	\$ 500	\$ 500	\$ 500
Intra T/F	0	0	1,485	2,000	0	0	0	0
Net Rev. Over (Under) Exp.	\$ (30,219)	\$ (6,901)	\$ (106,565)	\$ 0	\$ 9,025	\$ 500	\$ 500	\$ 500

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST. ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<u>Personnel Detail</u>								
N/A	0.00	0.00	0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
N/A			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>System construction</i>			\$ 889,505	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System engineering</i>			43,321	0	0	0	0	0
TOTAL CAPITAL			\$ 932,826	\$ 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			\$ 932,826	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>								
<i>GF-Telecommunication Tax</i>			\$ 1,485	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 1,485	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 934,311	\$ 2,000	\$ 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 (FY10-11) Projection

FY10-11 collections are estimated to exceed budget by about \$54,000. Expenditures are expected to be under budget by \$260,000; a portion of this under run will be carried forward into the FY11-12 budget for unfinished work related to the WTP 1 Reaction Basin. FYE cash reserves will increase by \$39,000 rather than decrease by \$306,000 as originally expected.

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 \$3.61 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. 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 eight percent in FY11-12 compared to the prior year budget. Total personnel costs are projected to increase by about 7.2% in both FY12-13 and FY13-14 based on current assumptions.

Operations. A wide variety of expenditures fall into the operations classification including: utilities and communication expenses, system maintenance and repair, property insurance, chemicals, etc. Total budgeted operational expenses are proposed to remain largely unchanged compared to the prior year budget.

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

Water Meters	\$ 50,000
Reaction Basin Replacement-WTP No. 1	87,000 (Carried forward from prior year)
Reaction Basin Liner—WTP No. 1	37,000
Water Main Replacement Program	20,000 (Engineering)
Variable Frequency Drives for Wells (2)	27,000 (Carried forward from prior year)
Fire Hydrant Replacement Program (4)	14,000
Route 8 Fire Hydrant Relocation (4)	14,000
911 Drive Water Main Replacement	106,000
Undesignated	5,000

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

Debt Service

Debt service payments are estimated to total about \$9,810 in the coming year. A summary of the outstanding bonded indebtedness chargeable to the Water Fund is as follows:

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

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

- To the Motor Equipment Replacement Fund (MERF) for fuel, and repair and replacement of vehicles and equipment assigned to or shared by the Water Department.
- To the Legislative/Administrative (L/A) account to pay 10% of the total computer equipment costs associated with this account.
- To the City Hall account to pay 10% of the total, non-capital costs associated with this account.
- To the Social Security 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

Long-Term Finances. Funding for long-term capital improvements to the water system is being steadily eroded by escalating operating costs. Costs for commodities (electricity, softener salt, chemicals) have been growing far faster than system revenues. While these added costs have been absorbed into the operating budget, decreased capital funding has resulted.

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

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

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

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

Water Distribution System: Mains. The network of mains that distribute potable water throughout the community require regular and sustained attention. Many of the city's older, more established neighborhoods have undersized, deteriorating water mains in need of being upgraded. Newly developing areas frequently require improvements to assure the reliable delivery of water to meet growing demands.

**WATER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 1,202,117	\$ 1,176,786	\$ 1,216,284	\$ 995,204	\$ 855,933
Min. Std. Bal. (a)						\$ 291,963	\$ 298,877	\$ 305,965
Surplus Funds						\$ 924,321	\$ 696,327	\$ 549,968
REVENUES:								
<i>Metered Sales</i>	\$ 1,010,659	\$ 1,046,313	\$ 985,270	\$ 1,035,250	\$ 1,090,000	\$ 1,106,350	\$ 1,134,009	\$ 1,162,359
<i>Pumphouse Sales</i>	2,475	2,291	1,708	2,000	2,500	2,000	2,000	2,000
<i>Penalty Charges</i>	5,358	5,056	5,945	7,500	11,000	12,000	12,000	12,000
<i>Water Meters</i>	22,220	18,810	18,480	15,000	18,500	18,000	18,000	18,000
<i>Water Construction</i>	9,100	7,900	9,300	7,500	8,000	5,000	5,000	5,000
<i>Interest</i>	42,840	28,769	15,399	25,000	18,000	20,000	20,000	20,000
<i>Forfeited Inspection Fees</i>	13,900	10,500	8,700	5,000	6,000	3,500	3,500	3,500
<i>Bridge Reimb (Taz. Co.)</i>	0	0	14,056	0	0	0	0	0
<i>Grant Proceeds</i>	0	0	5,896	0	0	0	0	0
<i>Misc. Income</i>	11,791	8,703	6,059	4,000	1,000	1,000	1,000	1,000
TOTAL COLLECTIONS	\$ 1,118,343	\$ 1,128,342	\$ 1,070,813	\$ 1,101,250	\$ 1,155,000	\$ 1,167,850	\$ 1,195,509	\$ 1,223,859
<i>T/F From:</i>								
<i>Sewer</i>	28,910	22,066	33,557	25,000	24,000	25,000	25,000	25,000
TOTAL REVENUE	\$ 1,147,253	\$ 1,150,408	\$ 1,104,370	\$ 1,126,250	\$ 1,179,000	\$ 1,192,850	\$ 1,220,509	\$ 1,248,859
EXPENDITURES:								
<i>Personnel</i>	\$ 375,692	\$ 430,342	\$ 469,335	\$ 456,000	\$ 455,100	\$ 492,500	\$ 527,694	\$ 566,187
<i>Operations</i>	332,146	393,877	391,184	426,280	371,700	420,445	420,530	431,990
<i>Capital</i>	66,654	86,951	351,425	245,000	66,000	360,000	264,000	95,000
<i>Debt Service</i>	11,083	10,728	10,876	10,165	10,165	9,810	9,454	9,099
<i>Inter-Fund T/F</i>	99,705	97,750	117,401	135,395	106,537	131,175	138,102	145,672
TOTAL EXPENDITURES	\$ 885,280	\$ 1,019,648	\$ 1,340,221	\$ 1,272,840	\$ 1,009,502	\$ 1,413,930	\$ 1,359,780	\$ 1,247,948
Revenue Over (Under)								
Expenditures	\$ 261,973	\$ 130,760	\$ (235,851)	\$ (146,590)	\$ 169,498	\$ (221,080)	\$ (139,271)	\$ 911
Intra-Fund Transfers	\$ 0	\$ 0	\$ 0	\$ 160,000	\$ 130,000	\$ 0	\$ 0	\$ 0
Net Rev. Over (Under) Exp.	\$ 261,973	\$ 130,760	\$ (235,851)	\$ (306,590)	\$ 39,498	\$ (221,080)	\$ (139,271)	\$ 911

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	0.10	0.10						
Accountant	0.00	0.10						
Public Services Manager	0.15	0.15						
WTP Supervisor	1.00	1.00						
WTP Operator/Meter Reader	0.80	0.80						
Water/Sewer Distr. Supv.	0.45	0.45						
Pub. Works Inspector	0.40	0.40						
Laborers	1.35	1.35						
Cust. Serv./Human Res. Supv.	0.00	0.40						
Cust. Serv. Specialist	1.15	0.75						
Acctg. Supervisor	0.10	0.10						
Regular Salaries			\$ 323,771	\$ 290,000	\$ 292,000	\$ 320,000	\$ 336,800	\$ 354,482
P-T Accountant	0.06	0.00						
Pub. Works Seasonal	0.12	0.12						
Part Time Wages			2,917	7,500	2,500	4,500	4,736	4,985
Overtime			22,474	20,000	24,000	23,000	24,208	25,478
Standby			2,817	2,500	3,100	3,000	3,158	3,323
Unused Sick Time			1,975	4,500	3,500	4,900	5,157	5,428
Group Insurance			84,308	95,000	94,000	100,000	115,000	132,250
Retiree Health Insurance			14,602	15,000	15,000	15,000	15,375	15,759
Health Savings Plan Contribution			(423)	2,800	2,700	3,000	3,158	3,323
Unemployment Insurance Tax			829	1,000	800	900	947	997
Workers Comp. Insurance			13,380	14,500	14,500	15,000	15,788	16,616
Uniform Rental			2,685	3,200	3,000	3,200	3,368	3,545
TOTAL FTE YEARS	5.98	6.02						
TOTAL PERSONNEL			\$ 469,335	\$ 456,000	\$ 455,100	\$ 492,500	\$ 527,694	\$ 566,187
Operations Detail								
R/M - Building-Cont.			\$ 7,358	\$ 1,400	\$ 4,000	\$ 3,400	\$ 1,500	\$ 1,500
R/M-Equipment-Cont.			4,075	1,900	3,000	3,200	3,200	3,200
R/M-System-Cont.			19,922	11,000	18,000	34,000	20,000	20,000
Engineering Fees			0	5,750	1,538	2,000	2,250	2,500
Legal Fees			3,777	1,500	1,018	1,500	1,500	1,500
Drug & Alcohol Testing			128	300	231	300	300	300
Data Processing Support			3,145	3,300	3,300	3,300	3,400	3,500
Consultation Fees			13,240	1,500	1,500	1,500	1,500	1,500
Water Testing			5,781	9,750	9,000	10,625	11,000	11,500
Postage Expenses			4,071	5,200	4,700	5,200	5,400	5,600
Communications			5,346	6,400	5,700	6,600	6,700	6,800
Printing/Advertising			1,225	2,200	1,800	2,200	2,300	2,400
Membership Dues			983	1,000	1,000	1,000	1,000	1,000
Training			160	1,200	739	1,200	1,200	1,200
Ref. Materials/Manuals			116	120	114	120	130	140
Software			2,700	500	0	500	500	500
Electricity			131,671	145,000	130,000	120,000	126,000	132,300
Heating			2,220	4,500	3,500	3,750	4,000	4,250
Property Insurance			7,975	8,100	6,100	3,500	3,750	4,000
Lease/Rent Expense			4,775	2,260	1,300	2,000	2,100	2,200
R/M-Building-Comm.			483	700	2,500	1,200	1,200	1,200
R/M-Equipment-Comm.			54	2,000	771	1,500	1,700	1,900
R/M-System-Comm.			60,707	45,500	35,000	33,500	40,000	40,000
Office Supplies			524	1,000	1,000	1,000	1,000	1,000
Operating Supplies			1,447	3,000	2,000	2,750	3,000	3,000
Health & Safety Equipment			293	1,200	689	800	900	1,000
Miscellaneous Equipment			2,583	4,000	3,000	5,900	6,000	6,000
Chemicals			32,012	40,000	35,000	44,000	43,000	44,000
Softener Salt			75,629	104,000	90,000	114,400	116,000	118,000
Lab/Testing Supplies			521	3,000	3,000	3,000	3,000	3,000
Miscellaneous Expenses			406	1,500	1,200	1,500	1,500	1,500
Bad Debts			5,215	7,500	5,000	5,000	5,500	5,500
TOTAL OPERATIONS			\$ 391,184	\$ 426,280	\$ 371,700	\$ 420,445	\$ 420,530	\$ 431,990
Capital Detail								
Purchase:								
Equipment			\$ 15,213	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal			1,000	1,000	0	0	0	0
Bld./Property			0	0	0	0	0	0
System			262,493	194,000	12,000	288,000	214,000	45,000
System Engineering			5,605	0	6,000	22,000	0	0
Meters			67,114	50,000	48,000	50,000	50,000	50,000
TOTAL CAPITAL			\$ 351,425	\$ 245,000	\$ 66,000	\$ 360,000	\$ 264,000	\$ 95,000
Debt Service Detail								
S. Cummings Impr. Bond			\$ 10,876	\$ 10,165	\$ 10,165	\$ 9,810	\$ 9,454	\$ 9,099
TOTAL DEBT SERVICE			\$ 10,876	\$ 10,165	\$ 10,165	\$ 9,810	\$ 9,454	\$ 9,099
Inter-Fund Transfer Detail								
T/F to MERF			\$ 64,000	\$ 66,000	\$ 66,000	\$ 85,000	\$ 89,000	\$ 94,000
T/F to L/A			881	1,000	500	1,000	1,100	1,200
T/F to City Hall			7,426	7,895	5,537	6,675	7,002	7,472
T/F to Streets			10,094	0	0	0	0	0
T/F to Social Security/Medicare			0	0	25,000	27,000	29,000	30,000
T/F to IMRF			35,000	60,500	9,500	11,500	12,000	13,000
TOTAL INTER-FUND TRANSFERS			\$ 117,401	\$ 135,395	\$ 106,537	\$ 131,175	\$ 138,102	\$ 145,672
Intra-Fund Transfers								
T/F to Water Tower Reserve			\$ 0	\$ 160,000	\$ 130,000	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 160,000	\$ 130,000	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 1,340,221	\$ 1,432,840	\$ 1,139,502	\$ 1,413,930	\$ 1,359,780	\$ 1,247,948
Depreciation Expense								
System			\$ 293,830	\$ 320,000	\$ 320,000	\$ 350,000	\$ 375,000	\$ 400,000
Buildings			4,305	5,000	5,000	5,500	6,000	6,500
Equipment			29,733	38,000	38,000	40,000	42,000	45,000
TOTAL DEPRECIATION EXPENSE			\$ 327,868	\$ 363,000	\$ 363,000	\$ 395,500	\$ 423,000	\$ 451,500

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 (FY10-11) Projection

FY10-11 revenues are substantially under budget due to the slowing pace of new subdivision platting. Expenses are projected to be under budget as well. Year end fund balances will increase moderately.

Source of Funds

The city charges a Water Subdivision Development Fee in the amount of \$656 per residential dwelling unit and \$1,960 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 funding in the amount of \$13,000 is budgeted to pay costs associated with the upgrade of a water main in the Devonshire subdivision and \$25,000 is budgeted for other currently undesignated purposes that may be necessary in the coming year.

WATER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 465,760	\$ 490,069	\$ 497,842	\$ 488,458	\$ 501,958
REVENUES:								
<i>Subd. Dev. Fees</i>	\$ 101,104	\$ 10,981	\$ 7,459	\$ 12,680	\$ 0	\$ 23,616	\$ 33,500	\$ 33,500
<i>Main Ext. Fees (Dallas)</i>	0	0	2,722	6,000	0	0	0	0
<i>Interest</i>	24,091	7,094	2,223	5,000	7,000	5,000	5,000	5,000
<i>Misc. Income</i>	0	0	0	0	773	0	0	0
TOTAL	\$ 125,195	\$ 18,075	\$ 12,404	\$ 23,680	\$ 7,773	\$ 28,616	\$ 38,500	\$ 38,500
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>	104,392	7,327	105,862	34,950	0	38,000	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	\$ 104,392	\$ 7,327	\$ 105,862	\$ 34,950	\$ 0	\$ 38,000	\$ 25,000	\$ 25,000
Revenue Over (Under) Expenditures	\$ 20,803	\$ 10,748	\$ (93,458)	\$ (11,270)	\$ 7,773	\$ (9,384)	\$ 13,500	\$ 13,500
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 20,803	\$ 10,748	\$ (93,458)	\$ (11,270)	\$ 7,773	\$ (9,384)	\$ 13,500	\$ 13,500

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

	<i>FTE YEARS</i> <i>10-11</i>	<i>FTE YEARS</i> <i>11-12</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST.ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</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 - Building/Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - Engineering</i>			5,626	0	0	0	0	0
<i>Purchase - System</i>			100,236	34,950	0	38,000	25,000	25,000
TOTAL CAPITAL			\$ 105,862	\$ 34,950	\$ 0	\$ 38,000	\$ 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>								
<i>Sewer Subdivision Development Fees</i>			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 105,862	\$ 34,950	\$ 0	\$ 38,000	\$ 25,000	\$ 25,000
<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			\$ 105,862	\$ 34,950	\$ 0	\$ 38,000	\$ 25,000	\$ 25,000
INCL. INTRA-FUND TRANSFERS			\$ 105,862	\$ 34,950	\$ 0	\$ 38,000	\$ 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 (FY10-11) Projection

FY10-11 projected revenues are estimated to be under budget. No expenditures were budgeted or made. The year-end cash balance will improve by \$36,000. 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 FY11-12.

**WATER CONNECTION FEE
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 471,945	\$ 474,673	\$ 510,823	\$ 539,573	\$ 568,323
REVENUES:								
<i>Connection Fees</i>	\$ 71,995	\$ 36,100	\$ 41,500	\$ 41,500	\$ 28,150	\$ 20,750	\$ 20,750	\$ 20,750
<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>	12,643	4,753	2,228	8,000	8,000	8,000	8,000	8,000
TOTAL	\$ 84,638	\$ 40,853	\$ 43,728	\$ 49,500	\$ 36,150	\$ 28,750	\$ 28,750	\$ 28,750
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	\$ 84,638	\$ 40,853	\$ 43,728	\$ 49,500	\$ 36,150	\$ 28,750	\$ 28,750	\$ 28,750
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 84,638	\$ 40,853	\$ 43,728	\$ 49,500	\$ 36,150	\$ 28,750	\$ 28,750	\$ 28,750

SUPPORTING DETAIL FOR WATER CONNECTION FEE

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<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 (FY10-11) Projection

FY10-11 rental income is consistent with budget. Estimated expenditures are less than budget. EOY cash balances will decrease by about \$153,000 as planned to finance the repainting of Water Tower No. 2.

Source of Funds

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

Budgeted Expenditures

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

WATER TOWER RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 154,056	\$ 164,099	\$ 11,067	\$ 59,967	\$ 116,567
REVENUES:								
<i>Rental Income</i>	\$ 40,526	\$ 49,802	\$ 55,604	\$ 53,000	\$ 53,200	\$ 54,800	\$ 56,500	\$ 58,200
<i>Interest</i>	1,361	945	180	1,500	100	100	100	100
<i>T/F from Water O&M</i>	0	0	0	160,000	130,000	0	0	0
TOTAL	\$ 41,887	\$ 50,747	\$ 55,784	\$ 214,500	\$ 183,300	\$ 54,900	\$ 56,600	\$ 58,300
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	6,000	0	0
<i>Capital</i>	0	0	17,944	362,500	336,332	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	\$ 17,944	\$ 362,500	\$ 336,332	\$ 6,000	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 41,887	\$ 50,747	\$ 37,840	\$ (148,000)	\$ (153,032)	\$ 48,900	\$ 56,600	\$ 58,300
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 41,887	\$ 50,747	\$ 37,840	\$ (148,000)	\$ (153,032)	\$ 48,900	\$ 56,600	\$ 58,300

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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	0	0	6,000	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 6,000	\$ 0	\$ 0
Capital Detail								
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			17,944	22,500	3,332	0	0	0
Purchase - System			0	340,000	333,000	0	0	0
TOTAL CAPITAL			\$ 17,944	\$ 362,500	\$ 336,332	\$ 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			\$ 17,944	\$ 362,500	\$ 336,332	\$ 6,000	\$ 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			\$ 17,944	\$ 362,500	\$ 336,332	\$ 6,000	\$ 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 (FY10-11) Projection

Total FY10-11 revenues are projected to exceed the budget estimate by about \$75,000. Expenditures are expected to be \$297,000 under budget, largely due to unspent capital funds. The Sewer Fund's EOY cash balance is estimated to moderately improve.

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 FY11-12 budgeted expenditures are estimated to decrease by \$70,000 compared to the FY10-11 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. This is fractionally more than last year. These personnel are further classified as follows:

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

Wage and benefit costs are projected to increase by about 3.9% FY11-12 as compared to the prior year budget. The largest component increase is in Workers Compensation Insurance costs. Total wage and benefit costs are projected to increase by about 7.3% in FY12-13 and FY13-14. These projections assume a 15% increase in health insurance costs.

Operations. Total operations expenses are estimated to increase by \$87,000 over the prior year budget. This increase is a direct result of the added chemical costs required to attain compliance with the new NPDES Phosphorus discharge standard. A wide variety of other expenditures fall into this classification including: utilities and communication expenses, system maintenance and repair, IEPA permit fees, property insurance, chemicals, etc.

Capital. Only nominal capital expenditures are planned for the coming year: undesignated sanitary sewer system engineering and repairs (\$60,000), a push camera to inspect small diameter sewers (\$10,000), spare pumps for the Rolling Meadows North lift station (\$10,000), an alarm system for STP No. 2 blowers, and furnishing/flooring improvements to the STP No. 2 office/process control room (\$7,000).

(See Devonshire Trunk Sewer Improvement and STP No. 2 Phase II (A) Construction Accounts for other proposed sanitary sewer capital projects.)

Debt Service and Intra-fund Transfers.

Direct debt service costs payable from the Sewer Fund total \$373,148 or about 20% 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.)	Undetermined

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 Devonshire Trunk Sewer Fund to pay for a portion of the construction costs.
- To Legislative/Administrative (L/A) account to pay 10% of the cost of replacement computer equipment located at City Hall.
- To the City Hall account to pay 10% of the total non-capital cost associated with this account.
- To the Social Security/Medicare Fund and the Illinois Municipal Retirement Fund (IMRF) 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 are most pronounced in the areas of 1) wastewater treatment plant capacity and reliability and 2) the conveyance of sewage from newly developing areas through the existing trunk sewers to the treatment plants. These and other issues affecting the wastewater collection and treatment process are discussed below.

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

The task of conveying increased wastewater flows from newly developing areas is equally challenging. Many of the newly developing subdivisions, for example, will add to the flow being transported through the Devonshire Trunk Sewer. The third and final phase of the Devonshire Trunk Sewer Improvement is planned for the coming year. (See Devonshire Trunk Sewer Improvement Fund for further details)

A similar problem has been experienced in the Rolling Meadows area where insufficient conveyance capacity has contributed to both localized sewer surcharges and the imposition of IEPA restrictions on sewer system extensions in the affected service area. The School Street Sanitary Sewer Improvement Project was constructed in 2009 to help alleviate this problem. Furthermore, the city constructed the Northridge Court overflow sewer this past summer to reduce sewage bypass during wet weather conditions.

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

LIFT STATION EVALUATION

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

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

In preparing to address these sewage treatment issues, a Facilities Planning Report was prepared in FY05-06 to better define anticipated sewage treatment needs and evaluate alternate solutions. This report was subsequently approved by the Illinois Environmental Protection Agency. Engineering design of the planned Phase I treatment works improvements to STP No. 2 was completed by the city's consultant in 2007, project funding was secured in 2009 and construction is nearing completion. (See Sewer Bond Construction Account Capital Project Fund)

Addressing the needs of the city's aging STP No. 1 is our next priority. The Facilities Planning Report called for the complete removal of this facility in conjunction with a further expansion of STP No. 2 and the development of excess flow detention capacity at the STP No. 1 site. More recently, the city conducted an analysis to determine the feasibility and cost of rehabilitating STP No. 1. After reviewing the recommended scope of the rehabilitation work, the associated costs, the risks associated with relying on the plant's 60 year old structures and the estimated cost of building new replacement facilities at STP No. 2, the Public Services Committee has concluded that STP No. 1 should be abandoned as originally planned and equivalent treatment facilities should be constructed at STP No. 2. (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 to retain ownership of the Blumenshine and Tarvin Farms for this purpose as there is considerable financial risk and uncertainty associated with other sludge disposal options.

Erosion of Capital Funding. Escalating operating costs (particularly annual electricity and chemical expenses) have significantly eroded available funding for major capital repair and replacement projects. Cash reserves are available to fund several capital projects in the coming year. Unfortunately, reliance on reserves does not assure sustained funding in future years. Given the extensive needs, a minimum of \$500,000 per year in sustained capital funding is recommended.

**SEWER FUND
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 1,241,185	\$ 1,014,093	\$ 1,014,488	\$ 721,004	\$ 723,838
Min. Std. Balance						467,745	479,207	490,956
Surplus Funds						\$ 546,743	\$ 241,797	\$ 232,882
REVENUES:								
<i>Metered Sales</i>	1,449,400	1,596,817	1,553,713	1,660,500	1,675,000	1,700,000	1,742,500	1,786,063
<i>N. Tazewell Wtr Dist.</i>	129,685	118,502	121,851	125,050	132,000	133,980	137,330	140,763
<i>Penalty Charges</i>	9,950	9,475	11,120	14,000	20,000	21,000	21,000	21,000
<i>Bridge Reimb (Taz. Co.)</i>	0	0	3,632	0	0	0	0	0
<i>Grant Proceeds</i>	0	0	66,511	0	5,896	0	0	0
<i>Interest</i>	28,466	19,211	13,036	10,000	20,000	15,000	15,000	15,000
<i>Sale of Equipment</i>	0	0	7,063	0	0	0	0	0
<i>Misc. Income</i>	2,717	2,909	649	1,000	33,000	1,000	1,000	1,000
TOTAL COLLECTIONS	1,620,218	1,746,914	1,777,575	1,810,550	1,885,896	1,870,980	1,916,830	1,963,825
<i>T/F From:</i>								
<i>GF Unrestricted</i>	70,926	0	0	0	0	0	0	0
<i>Sewer Subd. Dev. Fee</i>	0	0	0	0	0	0	0	0
<i>Sewer Bond Reserve</i>	0	0	0	0	0	0	0	0
<i>Sewer Bond Depr.</i>	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 1,691,144	\$ 1,746,914	\$ 1,777,575	\$ 1,810,550	\$ 1,885,896	\$ 1,870,980	\$ 1,916,830	\$ 1,963,825
EXPENDITURES:								
<i>Personnel</i>	\$ 512,888	\$ 553,665	\$ 565,380	\$ 644,300	\$ 616,000	\$ 669,000	\$ 717,573	\$ 770,798
<i>Operations</i>	361,264	376,712	333,615	407,070	317,718	494,640	488,295	502,550
<i>Capital</i>	60,554	199,072	168,158	250,000	60,245	92,000	150,000	125,000
<i>Debt Service</i>	108,848	106,435	104,448	103,385	103,385	101,312	98,690	96,503
<i>Inter-Fund Transfers</i>	174,432	117,134	329,574	557,395	567,737	535,675	187,602	196,672
TOTAL	\$ 1,217,986	\$ 1,353,018	\$ 1,501,175	\$ 1,962,150	\$ 1,665,085	\$ 1,892,627	\$ 1,642,160	\$ 1,691,524
Revenue Over (Under) Expenditures	\$ 473,158	\$ 393,896	\$ 276,400	\$ (151,600)	\$ 220,811	\$ (21,647)	\$ 274,670	\$ 272,301
Intra-Fund Transfers	\$ 209,260	\$ 196,778	\$ 205,725	\$ 223,293	\$ 220,416	\$ 271,836	\$ 271,836	\$ 271,836
Net Rev. Over (Under) Exp.	\$ 263,898	\$ 197,118	\$ 70,675	\$ (374,893)	\$ 395	\$ (293,483)	\$ 2,834	\$ 465

Annual Budget
 FY 2011-12
 City of Washington, IL

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ 12-13	PROJ 13-14
Personnel Detail								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	0.10	0.10						
Accountant	0.00	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						
Rub. 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						
			\$ 388,094	\$ 410,000	\$ 390,000	\$ 395,000	\$ 415,738	\$ 437,564
P-T Accountant	0.06	0.00						
PW Seasonal	0.13	0.13						
Part Time Wages			2,917	8,000	2,300	5,000	5,263	5,539
Overtime			23,560	25,000	31,000	28,000	29,470	31,017
Standby			4,527	5,000	4,400	5,000	5,263	5,539
Unused Sick Time			1,358	2,500	3,000	6,000	6,315	6,647
Group Insurance			102,407	140,000	122,000	145,000	166,750	191,763
Retiree Health Insurance			23,010	25,000	25,000	25,000	25,625	26,266
Health Savings Plan Contribution			(4,144)	3,100	2,500	3,900	4,105	4,320
Unemployment Insurance Tax			993	1,200	1,000	1,100	1,158	1,219
Workers Comp. Insurance			19,350	20,500	31,000	51,000	53,678	56,496
Uniform Rental			3,308	4,000	3,800	4,000	4,210	4,431
TOTAL FTE YEARS	8.29	8.33						
TOTAL PERSONNEL			\$ 565,380	\$ 644,300	\$ 616,000	\$ 669,000	\$ 717,573	\$ 770,798
Operations Detail								
R/M-Building-Cont.			\$ 254	\$ 1,000	\$ 1,700	\$ 19,700	\$ 1,000	\$ 1,000
R/M-Equipment-Cont.			1,058	2,600	1,600	4,900	1,500	1,600
R/M-System-Cont.			24,344	20,000	11,000	20,000	20,000	20,000
Engineering Fees			0	4,250	0	500	4,250	500
Legal Fees			2,562	3,000	1,000	3,000	3,000	3,000
Drug & Alcohol Testing			186	250	364	250	250	250
Data Processing Support			3,145	3,300	3,000	3,300	3,400	3,500
Professional Fees			0	0	1,237	1,500	1,000	1,000
Sewer Testing			2,183	4,850	3,000	4,850	5,000	5,200
Postage Expenses			4,089	4,600	4,600	5,200	5,300	5,400
IEPA Permit Fees			25,000	25,000	25,000	25,000	25,000	25,000
Communications			7,484	7,300	6,300	7,100	7,200	7,300
Printing/Advertising			1,565	1,600	1,700	1,800	1,900	2,000
Membership Dues			0	500	300	400	400	450
Training			0	500	600	1,000	1,000	1,000
Reference Materials/Manuals			174	140	217	140	145	150
Electricity			204,924	236,000	194,000	215,000	230,000	245,000
Heating			7,251	6,000	5,500	6,000	6,500	7,000
Property Insurance			10,785	12,000	9,000	6,000	6,500	7,000
Lease/Rent Expense			1,680	1,780	1,500	1,600	1,800	2,000
Contractual Services			250	3,000	3,000	3,500	3,500	3,500
R/M-Building-Comm.			3,424	1,000	250	2,000	2,000	2,000
R/M-Equipment-Comm.			218	4,400	1,000	1,400	1,450	1,500
R/M-System-Comm.			13,997	15,000	15,000	20,500	15,000	15,000
Office Supplies			109	200	200	200	200	200
Operating Supplies			627	3,500	2,000	3,000	3,000	3,000
Health & Safety Equipment			175	1,500	1,000	1,500	1,500	1,500
Miscellaneous Equipment			1,771	2,000	1,500	2,000	2,000	2,000
Chemicals			0	2,800	2,500	102,800	103,000	103,000
Lab/Testing Supplies			5,749	5,500	5,600	5,500	5,500	5,500
Supplies-Filter Sand			350	1,000	750	1,000	1,000	1,000
WWTP Replacement			0	20,500	0	10,000	10,000	10,000
Miscellaneous Expenses			170	2,000	1,300	2,000	2,000	2,000
Bad Debts			10,091	10,000	12,000	12,000	13,000	14,000
TOTAL OPERATIONS			\$ 333,615	\$ 407,070	\$ 317,718	\$ 494,640	\$ 488,295	\$ 502,550
Capital Detail								
Purchase:								
Equipment			\$ 6,331	\$ 0	\$ 0	\$ 32,000	\$ 0	\$ 0
Bldg./Property			0	0	10,350	0	0	0
System			160,002	250,000	45,095	50,000	150,000	125,000
System Engineering			1,825	0	4,800	10,000	0	0
System Legal			0	0	0	0	0	0
WWTP Replacement			0	0	0	0	0	0
TOTAL CAPITAL			\$ 168,158	\$ 250,000	\$ 60,245	\$ 92,000	\$ 150,000	\$ 125,000
Debt Service Detail								
Cummings/Cruger Sanitary Sewer Bond			\$ 75,772	\$ 75,282	\$ 75,282	\$ 74,191	\$ 72,552	\$ 71,347
S. Cummings Impr. Bond			28,676	28,103	28,103	27,121	26,138	25,156
TOTAL DEBT SERVICE			\$ 104,448	\$ 103,385	\$ 103,385	\$ 101,312	\$ 98,690	\$ 96,503
Inter-Fund Transfer Detail								
T/F to Water			\$ 33,557	\$ 25,000	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000
T/F to MERF			82,000	82,500	82,500	100,000	104,000	110,000
T/F to School Street Sewer Impr.			150,616	0	0	0	0	0
T/F to Devonshire Trunk Sewer			0	356,000	372,700	355,000	0	0
T/F to STP No. 1 Renovation			0	0	37,500	0	0	0
T/F to L/A			881	1,000	500	0	1,100	1,200
T/F to Streets			10,094	0	0	0	0	0
T/F to City Hall			7,426	7,895	5,537	6,675	7,002	7,472
T/F to Social Security/Medicare			0	0	33,000	34,000	35,500	37,000
T/F to IMRF			45,000	85,000	12,000	14,000	15,000	16,000
TOTAL INTER-FUND TRANSFERS			\$ 329,574	\$ 557,395	\$ 567,737	\$ 535,675	\$ 187,602	\$ 196,672
TOTAL EXPENDITURES			\$ 1,501,175	\$ 1,962,150	\$ 1,665,085	\$ 1,892,627	\$ 1,642,160	\$ 1,691,524
Intra-Fund Transfers								
T/F to Sewer Bond P & I - 1997 IEPA Loan			\$ 201,416	\$ 201,116	\$ 200,916	\$ 201,116	\$ 201,116	\$ 201,116
T/F to Sewer Bond P & I - 2009 IEPA Loan			0	0	0	70,720	70,720	70,720
T/F to Sewer Bond Constr. 2009			4,309	22,177	19,500	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 205,725	\$ 223,293	\$ 220,416	\$ 271,836	\$ 271,836	\$ 271,836
TOTAL EXPENDITURES			\$ 1,706,900	\$ 2,185,443	\$ 1,885,501	\$ 2,164,463	\$ 1,913,996	\$ 1,963,360
INCL. INTRA-FUND TRANSFERS								
Depreciation Expense								
System			\$ 446,758	\$ 460,000	\$ 460,000	\$ 470,000	\$ 490,000	\$ 510,000
Equipment			10,614	18,000	18,000	20,000	22,000	24,000
			\$ 457,372	\$ 478,000	\$ 478,000	\$ 490,000	\$ 512,000	\$ 534,000

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 (FY10-11) Projection

Revenues and expenditures vary considerably from year to year depending on the pace of development and planned projects. Estimated FY10-11 revenues are substantially less than budgeted due to the slowing pace of new platting over the past year. The year-end fund balance will decrease as planned.

Source of Funds

The city charges a Sewer Subdivision Development Fee of \$656 per residential dwelling unit and \$1,960 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 \$30,000 is budgeted in each of the next three years for undesignated projects that may occur during this time.

SEWER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 654,753	\$ 666,619	\$ 406,619	\$ 403,235	\$ 408,735
REVENUES:								
<i>Subd. Dev. Fees</i>	\$ 99,979	\$ 11,565	\$ 7,209	\$ 12,680	\$ 0	\$ 23,616	\$ 33,500	\$ 33,500
<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>	25,789	8,357	2,149	3,000	4,000	3,000	2,000	2,000
TOTAL REVENUE	\$ 125,768	\$ 19,922	\$ 9,358	\$ 15,680	\$ 4,000	\$ 26,616	\$ 35,500	\$ 35,500
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	30,000	0	30,000	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	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
Revenue Over (Under) Expenditures	\$ 125,768	\$ 19,922	\$ 9,358	\$ (14,320)	\$ 4,000	\$ (3,384)	\$ 5,500	\$ 5,500
Intra-Fund Transfers	0	0	58,357	264,000	264,000	0	0	0
Net Rev. Over (Under) Exp.	\$ 125,768	\$ 19,922	\$ (48,999)	\$ (278,320)	\$ (260,000)	\$ (3,384)	\$ 5,500	\$ 5,500

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

	<i>FTE YEARS</i> <i>09-10</i>	<i>FTE YEARS</i> <i>10-11</i>	<i>ACTUAL</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>EST.ACT.</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>
<u>Personnel Detail</u>								
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Bldg./Property</i>			0	0	0	0	0	0
<i>System</i>			0	30,000	0	30,000	30,000	30,000
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
<u>Intra-Fund Transfers</u>								
<i>Sewer O & M</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Devonshire Trunk Sewer Capital Project Fund</i>			58,357	264,000	264,000	0	0	0
<i>School Street San. Sewer Capital Project Fund</i>			0	0	0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 58,357	\$ 264,000	\$ 264,000	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 58,357	\$ 294,000	\$ 264,000	\$ 30,000	\$ 30,000	\$ 30,000

SEWER CONNECTION FEE ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

FY10-11 projected connection fees are under budget due to the slowing pace of new building construction. Estimated transfers are also less than budgeted. The year-end cash balance is expected to improve. These cash balances will be required in the coming years as expenses are incurred for sewage treatment plant expansion projects.

Source of Funds

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

Budgeted Expenditures

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

**SEWER CONNECTION FEE
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$2,940,355	\$2,444,538	\$3,085,437	\$2,966,162	\$2,915,380
REVENUES:								
<i>Connection Fees</i>	\$716,379	\$375,563	\$375,563	\$431,700	\$290,000	\$215,850	\$215,850	\$215,850
<i>T/F from Sewer O & M</i>	0	0	0	0	0	0	0	0
<i>T/F from Swr Bd Constr</i>	0	0	305,500	0	534,775	0	0	0
<i>Interest</i>	52,742	24,301	24,301	20,000	30,000	20,000	20,000	20,000
TOTAL REVENUE	\$769,121	\$399,864	\$705,364	\$451,700	\$854,775	\$235,850	\$235,850	\$235,850
EXPENDITURES:								
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Operations</i>	700	0	0	0	0	0	0	0
<i>Capital</i>	19,462	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	\$20,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$748,959	\$399,864	\$705,364	\$451,700	\$854,775	\$235,850	\$235,850	\$235,850
Intra-Fund Transfers	0	0	647,631	436,326	213,876	355,125	286,632	286,632
Net Rev. Over (Under) Exp.	\$748,959	\$399,864	\$57,733	\$15,374	\$640,899	\$(119,275)	\$(50,782)	\$(50,782)

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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>Legal Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Bldg./Property</i>			0	0	0	0	0	0
<i>System</i>			0	0	0	0	0	0
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
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								
<i>T/F to Sewer Construction - 2009 IEPA Loan</i>			\$ 539,043	\$ 30,300	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F to Sewer Bond P & I - 2009 IEPA Loan</i>			0	188,848	0	212,200	212,200	212,200
<i>T/F to Sewer Bond Reserve - 2009 IEPA Loan</i>			70,818	141,636	139,444	68,493	0	0
<i>T/F to Sewer Bond Depreciation - 2009 IEPA Loan</i>			37,770	75,542	74,432	74,432	74,432	74,432
TOTAL INTRA-FUND TRANSFERS			\$ 647,631	\$ 436,326	\$ 213,876	\$ 355,125	\$ 286,632	\$ 286,632
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 647,631	\$ 436,326	\$ 213,876	\$ 355,125	\$ 286,632	\$ 286,632

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 the city's Wastewater Treatment Plant No. 2.

Current Year (FY10-11) Projection

Projected FY10-11 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 in the coming year is for principal and interest payments on the outstanding IEPA loan (1997). The annual payments are \$202,116. The original loan amount was \$2.958 million. The loan carries a fixed interest rate of 2.89% for a term of twenty years with the final payment due on March 1, 2018.

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

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 86,881	\$ 94,358	\$ 94,358	\$ 94,359	\$ 94,359
REVENUES:								
<i>Interest</i>	\$ 7,413	\$ 5,300	\$ 585	\$ 1,000	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000
<i>T/F From: Sewer O & M</i>	199,146	196,778	201,416	201,116	200,916	201,116	201,116	201,116
TOTAL	\$ 206,559	\$ 202,078	\$ 202,001	\$ 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>	202,116	202,116	201,358	202,116	202,116	202,116	202,116	202,116
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 202,116	\$ 202,116	\$ 201,358	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
Revenue Over (Under) Expenditures	\$ 4,443	\$ (38)	\$ 643	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<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			\$ 157,244	\$ 161,821	\$ 161,821	\$ 166,532	\$ 171,379	\$ 176,368
1997 IEPA Loan Interest			44,114	40,294	40,294	35,584	30,736	25,748
TOTAL DEBT SERVICE			\$ 201,358	\$ 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			\$ 201,358	\$ 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 (FY10-11) Projection

No transactions were planned for FY10-11.

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.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

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

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
REVENUES:								
<i>Interest</i>	\$ 8,090	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Sewerage Fund</i>	10,114	0	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 18,204	\$ 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	\$ 18,204	\$ 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 when there are no other funds available.

Current Year (FY10-11) Projection

No transactions were planned for FY10-11.

Source of Funds

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

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND DEPRECIATION ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
REVENUES:								
Interest	\$ 1,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:								
Sewerage Fund	0	0	0	0	0	0	0	0
Sewer Conn. Fees	0	0	0	0	0	0	0	0
TOTAL	\$ 1,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)	\$ 1,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures								

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 (FY10-11) Projection

No activity occurred in this account during FY10-11.

Source of Funds

Monthly transfers are made from the Sewer Connection Fee Account and 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.

Budgeted Expenditures

The only expense charged to this account is for principal and interest payments on the outstanding IEPA loan (2009). The annual payments are estimated to be \$282,877. The original loan amount was \$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.

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

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 43	\$ 86
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:								
Sewer O & M	0	0	0	0	0	70,720	70,720	70,720
Sewer Conn. Fees	0	0	0	188,848	0	212,200	212,200	212,200
TOTAL	\$ 0	\$ 0	\$ 0	\$ 188,848	\$ 0	\$ 282,920	\$ 282,920	\$ 282,920
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	141,641	0	282,877	282,877	282,877
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 141,641	\$ 0	\$ 282,877	\$ 282,877	\$ 282,877
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 47,207	\$ 0	\$ 43	\$ 43	\$ 43

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<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			0	141,641	0	282,877	282,877	282,877
TOTAL DEBT SERVICE			\$ 0	\$ 141,641	\$ 0	\$ 282,877	\$ 282,877	\$ 282,877
<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	\$ 141,641	\$ 0	\$ 282,877	\$ 282,877	\$ 282,877

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 (FY10-11) 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 \$282,877 (maximum annual debt service) has been accumulated. This reserve obligation will be fully satisfied in the coming year.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

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

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 0	\$ 70,940	\$ 212,384	\$ 282,877	\$ 282,877
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 122	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Sewerage Fund</i>	0	0	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	70,818	141,636	139,444	68,493	0	0
TOTAL	\$ 0	\$ 0	\$ 70,940	\$ 141,636	\$ 141,444	\$ 70,493	\$ 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	\$ 70,940	\$ 141,636	\$ 141,444	\$ 70,493	\$ 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 when there are no other funds available.

Current Year (FY10-11) Projection

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

Source of Funds

The 2009 IEPA loan requires monthly transfers in the amount of \$6,295.17 to meet the bond depreciation reserve covenants. This total reserve obligation of \$755,419 will be fully satisfied in FY19-20.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

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

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 0	\$ 37,835	\$ 113,267	\$ 188,699	\$ 264,131
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 65	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>T/F From:</i>								
<i>Sewerage Fund</i>	0	0	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	37,770	75,542	74,432	74,432	74,432	74,432
TOTAL	\$ 0	\$ 0	\$ 37,835	\$ 75,542	\$ 75,432	\$ 75,432	\$ 75,432	\$ 75,432
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)	\$ 0	\$ 0	\$ 37,835	\$ 75,542	\$ 75,432	\$ 75,432	\$ 75,432	\$ 75,432
Expenditures	\$ 0	\$ 0	\$ 37,835	\$ 75,542	\$ 75,432	\$ 75,432	\$ 75,432	\$ 75,432

DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

Expenditures for the Phase II project were slightly over budget. A supplemental transfer from the Sewer O&M Fund will be required.

Source of Funds

The Devonshire Trunk Sewer Phase III project is being funded exclusively from a transfer from the Sewer Fund.

Budgeted Expenditures

Funds are budgeted in FY11-12 for construction and construction engineering expenses related to the Phase III project.

Special Opportunities, Challenges and Issues

The upgrading of the existing Devonshire Trunk Sewer is required to provide sufficient capacity for newly developing areas tributary to this sewer, i.e. Devonshire, Trails Edge, Mallard Crossing, Roberts, Cherry Pointe, Hunters Glen, etc. This trunk sewer will also serve large areas of currently undeveloped land located generally along Cruger Road between Cummings and Main. As noted above, the third and final phase will be constructed in the coming year.

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

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	12,770	7,172	798	0	0	0	0	0
TOTAL COLLECTIONS	\$ 12,770	\$ 7,172	\$ 798	\$ 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>	0	0	58,357	264,000	264,000	0	0	0
<i>Sewer O & M</i>	0	0	0	356,000	372,700	355,000	0	0
TOTAL REVENUE	\$ 12,770	\$ 7,172	\$ 59,155	\$ 620,000	\$ 636,700	\$ 355,000	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	2,620	0	0	500	0	0	0
<i>Capital</i>	0	7,973	364,112	620,000	636,200	355,000	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 10,593	\$ 364,112	\$ 620,000	\$ 636,700	\$ 355,000	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 12,770	\$ (3,421)	\$ (304,957)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<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	\$ 500	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 500	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
Bld./Property			\$ 0	\$ 0	\$ 500	\$ 0	\$ 0	\$ 0
System Construction			347,659	600,000	620,000	350,000	0	0
System Engineering			16,453	20,000	15,700	5,000	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 364,112	\$ 620,000	\$ 636,200	\$ 355,000	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 364,112	\$ 620,000	\$ 636,700	\$ 355,000	\$ 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 (FY10-11) Projection

The School Street Sanitary Sewer project was completed in 2009.

Source of Funds

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

Budgeted Expenditures

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

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

	<i>ACTUAL</i> 07-08	<i>ACTUAL</i> 08-09	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST. ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Federal Grant</i>	\$ 2,485	\$ 215,462	\$ 101,053	\$ 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	\$ 2,485	\$ 215,462	\$ 101,053	\$ 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>	7,917	8,318	150,616	0	0	0	0	0
<i>General Fund</i>	0	103,667	0	0	0	0	0	0
TOTAL REVENUE	\$ 10,402	\$ 327,447	\$ 251,669	\$ 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>	4,688	406,644	190,667	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	\$ 4,688	\$ 406,644	\$ 190,667	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 5,714	\$ (79,197)	\$ 61,002	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR SCHOOL STREET SANITARY SEWER CAPITAL PROJECT 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>10-11</i>	<i>11-12</i>	<i>09-10</i>	<i>10-11</i>	<i>10-11</i>	<i>11-12</i>	<i>12-13</i>	<i>13-14</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>								
<i>Purchase:</i>								
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Construction			190,625	0	0	0	0	0
System Engineering			42	0	0	0	0	0
System Legal			0	0	0	0	0	0
TOTAL CAPITAL			\$ 190,667	\$ 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			\$ 190,667	\$ 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 (FY10-11) Projection

FY10-11 projected revenues and expenditures are less than originally planned.

Source of Funds

The city received an IEPA revolving loan to finance the expansion of STP No. 2. Loan funds will be disbursed to the city as project costs are incurred.

Budgeted Expenditures

No expenditures are planned for the coming year as the project will be complete before the start of the new fiscal year.

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

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Fund Balance			\$ (23,400)	\$ 0	\$ 206,259	\$ 0	\$ 0	\$ 0
REVENUES:								
Loan Proceeds-ARRA	\$ 0	\$ 0	\$ 1,427,576	\$ 1,100,698	\$ 458,273	\$ 0	\$ 0	\$ 0
Loan Proceeds-WPCLP	0	0	0	2,201,397	3,771,697	0	0	0
Forg. Loan Proceeds-ARRA	0	0	1,427,576	1,100,698	458,272	0	0	0
Interest	0	0	33	0	75	0	0	0
T/F STP No. 1 Renovation	0	0	0	400,000	0	0	0	0
T/F from Sewer O&M	0	0	4,309	22,177	19,500	0	0	0
T/F from Sewer Conn.	0	0	539,043	30,300	0	0	0	0
TOTAL REVENUE	\$ 0	\$ 0	\$ 3,398,537	\$ 4,855,270	\$ 4,707,817	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	23,400	2,863,378	4,855,270	4,379,301	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	\$ 23,400	\$ 2,863,378	\$ 4,855,270	\$ 4,379,301	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ (23,400)	\$ 535,159	\$ 0	\$ 328,516	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers	0	0	305,500	0	534,775	0	0	0
Net Rev. Over (Under) Exp.	\$ 0	\$ (23,400)	\$ 229,659	\$ 0	\$ (206,259)	\$ 0	\$ 0	\$ 0

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

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
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			\$ 2,651,519	\$ 4,603,020	\$ 4,263,475	\$ 0	\$ 0	\$ 0
System Engineering			205,109	252,250	115,826	0	0	0
System Legal			6,750	0	0	0	0	0
TOTAL CAPITAL			\$ 2,863,378	\$ 4,855,270	\$ 4,379,301	\$ 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			\$ 2,863,378	\$ 4,855,270	\$ 4,379,301	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers								
T/F to Sewer Conn. Fees			\$ 305,500	\$ 0	\$ 534,775	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 305,500	\$ 0	\$ 534,775	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 3,168,878	\$ 4,855,270	\$ 4,914,076	\$ 0	\$ 0	\$ 0

STP NO. 1 RENOVATION CONSTRUCTION ACCOUNT

Core Service, Purpose or Function

This fund was originally established to account for bond proceeds and expenditures related to the planned rehabilitation of Waste Water Treatment Plant No. 1.

Current Year (FY10-11) Projection

Preliminary engineering was performed in FY10-11 to determine the likely scope of rehabilitation work and the associated costs. A transfer from Sewer O&M was required to pay for the engineering services.

Budgeted Expenditures

After reviewing the recommended scope of the rehabilitation work, the associated costs, the risks associated with relying on the plant's 60 year old structures and the estimated cost of building new replacement facilities at STP No. 2, the Public Services Committee has concluded that STP No. 1 should be abandoned and equivalent treatment facilities should be constructed at STP No. 2. (See STP No. 2 Phase II (A) Construction Account) Accordingly, no activity in this account is planned for the coming year.

**STP NO. 1 RENOVATION CONSTRUCTION ACCOUNT
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 1,800,000	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F from Sewer O & M</i>	0	0	0	0	37,500	0	0	0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 1,800,000	\$ 37,500	\$ 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	1,400,000	37,500	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	\$ 1,400,000	\$ 37,500	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers	0	0	0	400,000	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR STP No. 1 RENOVATION CONSTRUCTION ACCOUNT

	<i>FTE YEAR:</i> <i>10-11</i>	<i>FTE YEAR:</i> <i>11-12</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST.ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</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	\$ 1,335,000	\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	50,000	37,500	0	0	0
System Legal			0	15,000	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 1,400,000	\$ 37,500	\$ 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	\$ 1,400,000	\$ 37,500	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>								
T/F to Sewer Bond Const. Acct. (IEPA 2009)			\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 1,800,000	\$ 37,500	\$ 0	\$ 0	\$ 0

STP NO. 2 PHASE II (A) CONSTRUCTION ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

No activity was planned in FY10-11.

Source of Funds

The city will need to issue bonds to proceed with this project.

Budgeted Expenditures

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

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

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,520,000	\$ 0	\$ 0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,520,000	\$ 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	3,520,000	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,520,000	\$ 0	\$ 0
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 II(A) CONSTRUCTION ACCOUNT

	<i>FTE YEAR:</i> 10-11	<i>FTE YEAR:</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<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	\$3,000,000	\$ 0	\$ 0
System Engineering			0	0	0	500,000	0	0
System Legal			0	0	0	20,000	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$3,520,000	\$ 0	\$ 0
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$3,520,000	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$3,520,000	\$ 0	\$ 0

MOTOR EQUIPMENT REPLACEMENT FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

Total projected revenues are slightly over budget. Expenses are estimated to be considerably under budget. Fuel costs were substantially under budget due to lower prices and several vehicle purchases were deferred.

Source of Funds

Annual transfers are made from each of the city's operating departments based on those costs allocable to that equipment under each department's use and control. The fund also receives interest earnings on its cash balance as well as proceeds from the sale of vehicles and equipment no longer required for public purposes. Lastly, Washington Park District (WPD) and Washington Volunteer Fire Department (WVFD) payments are received for fuel purchases made by each department.

Budgeted Expenditures

Personnel

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

Operations

Budgeted operations costs are projected to increase moderately. 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 tentatively budgeted for the purchase of the vehicles and equipment enumerated below.

\$ 218,000	Replacement Street Sweeper
\$ 82,000	Replacement of three (3) police vehicles
\$ 32,000	Replacement light duty pickup trucks (2) Public Services Dept.
\$ 18,000	Replacement vehicle for Building Inspector (carried forward from FY10-11)
\$ 8,000	Replacement mowing decks for Public Services Dept.

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

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 1,297,736	\$ 1,215,761	\$ 1,252,274	\$ 1,212,894	\$ 1,112,198
REVENUES:								
<i>T/F From:</i>								
<i>GF L/A</i>	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,800	\$ 1,900	\$ 2,000
<i>GF Streets</i>	171,000	236,000	222,000	240,000	240,000	290,000	304,000	321,000
<i>GF Police</i>	165,000	188,000	238,853	231,000	231,000	184,000	226,000	268,000
<i>GF Police - Grant</i>	18,998	0	0	0	0	0	0	0
<i>GF P/Z</i>	0	0	18,000	0	0	0	2,400	2,500
<i>Cemetery</i>	7,200	7,200	5,900	5,500	5,500	7,500	8,000	8,100
<i>Water</i>	64,100	58,000	64,000	66,000	66,000	85,000	89,000	94,000
<i>Sewer</i>	92,000	38,000	82,000	82,500	82,500	100,000	104,000	110,000
<i>Police Spec. Proj.</i>	2,207	0	26,000	4,000	0	0	0	0
<i>Interest</i>	25,964	8,825	8,825	16,000	15,000	16,000	18,000	20,000
<i>Fuel Sales</i>	16,715	24,094	24,094	25,000	24,000	25,000	25,000	25,000
<i>Miscellaneous</i>	85	319	319	0	0	0	0	0
<i>Sale of Equipment</i>	4,237	0	0	0	12,500	0	0	0
TOTAL	\$ 569,906	\$ 562,838	\$ 692,391	\$ 672,400	\$ 678,900	\$ 709,300	\$ 778,300	\$ 850,600
EXPENDITURES:								
<i>Personnel</i>	\$ 70,997	\$ 75,033	\$ 79,173	\$ 87,200	\$ 87,960	\$ 99,380	\$ 106,645	\$ 114,598
<i>Operations</i>	207,823	246,778	224,565	288,400	228,980	291,300	306,900	328,800
<i>Capital</i>	75,892	335,975	66,241	351,000	325,447	358,000	465,451	202,684
<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	\$ 354,712	\$ 657,786	\$ 369,979	\$ 726,600	\$ 642,387	\$ 748,680	\$ 878,996	\$ 646,082
Revenue Over (Under)								
Expenditures	\$ 215,194	\$ (94,948)	\$ 322,412	\$ (54,200)	\$ 36,513	\$ (39,380)	\$ (100,696)	\$ 204,518

SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
Public Services Manager	0.10	0.10						
Mechanic	1.00	1.00						
Regular Salaries			\$ 55,500	\$ 59,000	\$ 58,000	\$ 67,000	\$ 70,518	\$ 74,220
Overtime			2,368	2,100	4,500	3,000	3,158	3,323
Standby			139	200	200	200	211	222
Unused Sick Time			210	1,000	1,000	1,100	1,158	1,219
Group Insurance			16,991	20,000	19,000	21,000	24,150	27,773
Retiree Health Insurance			0	0	0	-	0	0
Health Savings Plan Contribution			1,040	1,200	1,000	1,400	1,474	1,551
Payroll Taxes			172	200	160	180	189	199
Workers Comp. Insurance			1,897	2,400	3,100	4,400	4,631	4,874
Uniform Rental			856	1,100	1,000	1,100	1,158	1,219
TOTAL FTE YEARS	1.10	1.10						
TOTAL PERSONNEL			\$ 79,173	\$ 87,200	\$ 87,960	\$ 99,380	\$ 106,645	\$ 114,598
Operations Detail								
R/M-Contractual			\$ 25,814	\$ 25,000	\$ 30,000	\$ 34,500	\$ 30,000	\$ 30,000
Drug & Alcohol Testing			29	50	30	50	50	50
Professional Fees			0	100	0	100	100	100
Communications			608	650	600	650	650	650
Membership Dues			0	0	0	0	0	0
Training			0	100	0	100	100	100
Reference Materials/Manuals			0	0	0	0	0	0
Property Insurance			3,227	3,000	2,300	2,400	2,500	2,500
Lease/Rent Expense			0	0	0	0	0	0
R/M-Commodities			61,147	55,000	58,000	58,000	59,000	60,000
Operating Supplies			3,467	2,500	2,800	3,000	3,000	3,000
Miscellaneous Equipment			1,323	1,500	0	1,500	1,500	1,500
Fuel			128,935	199,500	135,000	190,000	209,000	229,900
Misc. Expenses			15	1,000	250	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 224,565	\$ 288,400	\$ 228,980	\$ 291,300	\$ 306,900	\$ 328,800
Capital Detail								
Purchase:								
Vehicles & Equipment			\$ 66,241	\$ 351,000	\$ 325,447	\$ 358,000	465,451	202,684
TOTAL CAPITAL			\$ 66,241	\$ 351,000	\$ 325,447	\$ 358,000	\$ 465,451	\$ 202,684
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			\$ 369,979	\$ 726,600	\$ 642,387	\$ 748,680	\$ 878,996	\$ 646,082
Depreciation Expense								
Motorized Equipment			\$ 172,231	\$ 182,000	\$ 182,000	\$ 195,000	\$ 210,000	\$ 225,000

CEMETERY FUND

Core Service, Purpose or Function

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

Current Year (F10-11) Projection

FY10-11 revenues are projected to be over budget largely due to increased grave sales. Expenditures are estimated to be under budget. The end of year cash balance will improve moderately.

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 1) tree and shrub planting (\$10,000), and 2) privacy fencing around the dumpster (\$2,000).

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

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

**CEMETERY FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 194,101	\$ 210,851	\$ 230,292	\$ 186,632	\$ 164,707
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0
<i>Footings</i>	0	3,600	400	1,000	1,600	1,000	1,000	1,000
<i>Grave Sales</i>	28,950	69,325	51,050	40,000	45,000	40,000	40,000	40,000
<i>Interment Fees</i>	33,400	27,000	34,450	30,000	30,000	30,000	30,000	30,000
<i>Interest</i>	2,228	3,002	3,055	2,500	3,300	3,000	3,000	3,000
<i>Penalty Revenue</i>	0	70	0	0	0	0	0	0
<i>Miscellaneous Inc.</i>	2,944	1,463	706	500	1,400	500	500	500
TOTAL	\$ 67,522	\$ 104,460	\$ 89,661	\$ 74,000	\$ 81,300	\$ 74,500	\$ 74,500	\$ 74,500
EXPENDITURES:								
<i>Personnel</i>	\$ 38,167	\$ 38,494	\$ 48,262	\$ 55,330	\$ 51,250	\$ 59,770	\$ 63,500	\$ 67,407
<i>Operations</i>	4,765	6,356	13,075	30,310	5,109	20,890	19,925	20,450
<i>Capital</i>	26,589	0	0	30,000	0	30,000	5,000	5,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	7,200	7,200	5,900	5,500	5,500	7,500	8,000	8,100
TOTAL	\$ 76,721	\$ 52,050	\$ 67,237	\$ 121,140	\$ 61,859	\$ 118,160	\$ 96,425	\$ 100,957
Revenue Over (Under)								
Expenditures	\$ (9,199)	\$ 52,410	\$ 22,424	\$ (47,140)	\$ 19,441	\$ (43,660)	\$ (21,925)	\$ (26,457)

SUPPORTING DETAIL FOR CEMETERY FUND

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ 12-13	PROJ 13-14
Personnel Detail								
Street/Cemetery Supervisor	0.15	0.15						
Regular Salaries			\$ 7,033	\$ 8,700	\$ 8,600	\$ 9,200	\$ 9,683	\$ 10,191
City Clerk	0.15	0.15	4,716	6,100	6,100	6,200	6,500	6,700
Cemetery Sexton	0.50	0.50						
Grounds Mtnc.	0.50	0.50						
Part Time Wages			29,509	30,000	28,000	31,000	32,628	34,340
Standby			89	150	100	150	158	166
Overtime			1,139	1,300	1,100	1,200	1,263	1,329
Unused Sick Time			32	150	100	150	158	166
Group Insurance			3,564	6,300	4,100	6,700	7,705	8,861
Retiree Health Insurance			664	700	700	1,300	1,333	1,366
Health Savings Plan Contribution			0	0	0	0	0	0
Uniform Rental			267	400	300	400	421	443
Workers Comp. Insurance			949	1,200	1,900	3,200	3,368	3,545
Unemployment Insurance Tax			300	330	250	270	284	299
TOTAL FTE YEARS	1.30	1.30						
TOTAL PERSONNEL			\$ 48,262	\$ 55,330	\$ 51,250	\$ 59,770	\$ 63,500	\$ 67,407
Operations Detail								
R/M Equipment-Cont.			\$ 0	\$ 500	\$ 200	\$ 300	\$ 400	\$ 500
R/M Grounds-Cont.			8,780	14,500	2,800	14,500	14,500	14,500
Engineering Fees			0	500	0	300	400	500
Legal Fees			325	500	0	300	400	500
Consultation Fees			325	2,000	0	0	0	0
Postage			187	300	236	300	300	300
Communications			294	500	310	500	500	500
Electricity			334	400	150	400	400	400
Property Insurance			97	110	120	190	225	250
Lease/Rent Expense			0	500	0	300	400	500
R/M Equipment-Comm.			157	500	157	300	400	500
R/M Grounds-Comm.			2,524	9,000	524	2,500	1,000	1,000
Office Supplies			0	100	100	100	100	100
Operating Supplies			24	300	262	300	300	300
Miscellaneous Equipment			28	500	250	500	500	500
Misc. Expenses			0	100	0	100	100	100
Bad Debt Expense			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 13,075	\$ 30,310	\$ 5,109	\$ 20,890	\$ 19,925	\$ 20,450
Capital Detail								
Purchase:								
Equipment			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System			0	0	0	0	0	0
Cemetery Impr.			0	30,000	0	30,000	5,000	5,000
Engineering			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 30,000	\$ 0	\$ 30,000	\$ 5,000	\$ 5,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
MERF			\$ 5,900	\$ 5,500	\$ 5,500	\$ 7,500	\$ 8,000	\$ 8,100
TOTAL INTER-FUND TRANSFERS			\$ 5,900	\$ 5,500	\$ 5,500	\$ 7,500	\$ 8,000	\$ 8,100
TOTAL EXPENDITURES			\$ 67,237	\$ 121,140	\$ 61,859	\$ 118,160	\$ 96,425	\$ 100,957

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 (FY10-11) Projection

Estimated FY10-11 revenues are consistent with budget. Expenditures are projected to be under budget. EOY cash balances will remain largely unchanged.

Source of Funds

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

Budgeted Expenditures

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

Capital.

No capital funding is planned in the coming year.

**ESDA FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 16,952	\$ 18,965	\$ 19,571	\$ 15,371	\$ 11,346
REVENUES:								
Tax:								
Property	\$ 3,345	\$ 3,151	\$ 3,216	\$ 3,200	\$ 3,206	\$ 3,200	\$ 3,200	\$ 3,200
Interest	895	172	24	100	40	50	50	50
Miscellaneous Inc.	4,502	560	560	0	0	0	0	0
T/F From:								
GC Unrestricted	75,500	40,000	3,000	5,000	5,000	5,000	5,000	5,000
Police Spec. Proj.	0	0	0	0	0	0	0	0
TOTAL	\$ 84,242	\$ 43,883	\$ 6,800	\$ 8,300	\$ 8,246	\$ 8,250	\$ 8,250	\$ 8,250
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	5,324	9,807	3,554	11,700	7,640	12,450	12,275	12,600
Capital	17,887	16,078	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	\$ 23,211	\$ 25,885	\$ 3,554	\$ 11,700	\$ 7,640	\$ 12,450	\$ 12,275	\$ 12,600
Revenue Over (Under)								
Expenditures	\$ 61,031	\$ 17,998	\$ 3,246	\$ (3,400)	\$ 606	\$ (4,200)	\$ (4,025)	\$ (4,350)

SUPPORTING DETAIL FOR ESDA FUND

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
<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 Bldg. (Contr.)			\$ 0	\$ 1,600	\$ 125	\$ 1,600	\$ 1,600	\$ 1,600
R&M Equip. (Contr.)			0	1,000	250	1,000	1,000	1,000
Communications			709	500	500	850	875	900
Property Insurance			705	800	800	800	800	800
Lease/Rent Expense			1,920	2,200	2,200	2,400	2,500	2,600
R&M Bldg. (Comm.)			0	1,800	2,000	1,800	1,800	1,800
R&M Equip. (Comm.)			0	1,500	200	1,500	1,500	1,500
Miscellaneous Equipment			0	1,500	1,000	1,500	1,200	1,400
Miscellaneous Expenses			220	800	565	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 3,554	\$ 11,700	\$ 7,640	\$ 12,450	\$ 12,275	\$ 12,600
<u>Capital Detail</u>								
Purchase - Equipment			\$ 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			\$ 3,554	\$ 11,700	\$ 7,640	\$ 12,450	\$ 12,275	\$ 12,600

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 (FY10-11) Projection

FY10-11 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.

**AUDIT FUND
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance	\$ 11,389	\$ 6,422	\$ 7,833	\$ 11,843	\$ 11,908	\$ 13,524	\$ 14,604	\$ 15,704
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 17,619	\$ 27,958	\$ 29,970	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 32,000
<i>Interest</i>	414	193	30	50	70	80	100	100
TOTAL	\$ 18,033	\$ 28,151	\$ 30,000	\$ 30,050	\$ 30,070	\$ 30,080	\$ 30,100	\$ 32,100
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	23,000	26,740	25,925	30,000	28,454	29,000	29,000	30,000
<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	\$ 23,000	\$ 26,740	\$ 25,925	\$ 30,000	\$ 28,454	\$ 29,000	\$ 29,000	\$ 30,000
Revenue Over (Under)								
Expenditures	\$ (4,967)	\$ 1,411	\$ 4,075	\$ 50	\$ 1,616	\$ 1,080	\$ 1,100	\$ 2,100

SUPPORTING DETAIL FOR AUDIT FUND

	<i>FTE YEARS</i> <i>10-11</i>	<i>FTE YEARS</i> <i>11-12</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST.ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</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>			\$ 25,925	\$ 30,000	28,454	29,000	29,000	30,000
TOTAL OPERATIONS			\$ 25,925	\$ 30,000	\$ 28,454	\$ 29,000	\$ 29,000	\$ 30,000
<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			\$ 25,925	\$ 30,000	\$ 28,454	\$ 29,000	\$ 29,000	\$ 30,000

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 (FY09-10) Projection

Projected FY09-10 revenues and expenditures are generally consistent with the budget. Net Assets will improve moderately.

Source of Funds

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

Budgeted Expenditures

Costs related to the purchase of liability insurance are charged to this account. (Property and workers compensation insurance costs are charged directly to the appropriate operating fund or account.)

Special Opportunities/Challenges/Issues

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

**LIABILITY INSURANCE FUND
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Net Assets	\$ 102,573	\$ 112,256	\$ 116,096	\$ 122,896	\$ 122,854	\$ 133,500	\$ 164,100	\$ 183,300
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 74,938	\$ 76,673	\$ 89,882	\$ 96,000	\$ 95,996	\$ 105,600	\$ 105,600	\$ 105,600
<i>Interest</i>	1,257	1,083	876	1,000	650	1,000	1,000	1,000
<i>Miscellaneous Inc.</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 76,195	\$ 77,756	\$ 90,758	\$ 97,000	\$ 96,646	\$ 106,600	\$ 106,600	\$ 106,600
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	66,512	73,916	84,000	97,500	86,000	76,000	87,400	100,500
<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	\$ 66,512	\$ 73,916	\$ 84,000	\$ 97,500	\$ 86,000	\$ 76,000	\$ 87,400	\$ 100,500
Revenue Over (Under) Expenditures	\$ 9,683	\$ 3,840	\$ 6,758	\$ (500)	\$ 10,646	\$ 30,600	\$ 19,200	\$ 6,100

SUPPORTING DETAIL FOR LIABILITY FUND

	<i>FTE YEARS</i> <i>10-11</i>	<i>FTE YEARS</i> <i>11-12</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST.ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
<u>Personnel Detail</u>								
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>Insurance (Other)</i>			\$ 84,000	\$ 97,500	\$ 86,000	\$ 76,000	\$ 87,400	\$ 100,500
TOTAL OPERATIONS			\$ 84,000	\$ 97,500	\$ 86,000	\$ 76,000	\$ 87,400	\$ 100,500
<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			\$ 84,000	\$ 97,500	\$ 86,000	\$ 76,000	\$ 87,400	\$ 100,500

MOTOR FUEL TAX FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

Projected FY10-11 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 will increase by about \$24,000.

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

Special Opportunities/Challenges/Issues

MFT revenues are decreasing while the cost of roadway construction involving petroleum based building materials is rapidly escalating. The FY11-12 MFT revenue estimate is \$54,000 or 14% less than FY06-07 collections. In comparison, seal coat and hot-mix asphalt materials have increased by about 60% during this same time period.

**MFT FUND
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 265,502	\$ 269,273	\$ 293,310	\$ 233,310	\$ 173,310
REVENUES:								
<i>State Allotment</i>	\$ 377,601	\$ 353,441	\$ 341,652	\$ 335,000	\$ 400,000	\$ 338,000	\$ 338,000	\$ 338,000
<i>Local Fuel Tax</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	15,038	5,336	1,086	4,000	2,300	2,000	2,000	2,000
TOTAL	\$ 392,639	\$ 358,777	\$ 342,738	\$ 339,000	\$ 402,300	\$ 340,000	\$ 340,000	\$ 340,000
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	30,840	0	0	0	0	0
<i>Capital</i>	353,575	423,279	359,640	400,000	378,263	400,000	400,000	400,000
<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	\$ 353,575	\$ 423,279	\$ 390,480	\$ 400,000	\$ 378,263	\$ 400,000	\$ 400,000	\$ 400,000
Revenue Over (Under)								
Expenditures	\$ 39,064	\$ (64,502)	\$ (47,742)	\$ (61,000)	\$ 24,037	\$ (60,000)	\$ (60,000)	\$ (60,000)

SUPPORTING DETAIL FOR MFT FUND

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<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.			\$ 30,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 30,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
System Construction			\$ 359,640	\$ 400,000	\$ 378,263	\$ 400,000	\$ 400,000	\$ 400,000
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
Bld/Property			0	0	0	0	0	0
TOTAL CAPITAL			\$ 359,640	\$ 400,000	\$ 378,263	\$ 400,000	\$ 400,000	\$ 400,000
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 390,480	\$ 400,000	\$ 378,263	\$ 400,000	\$ 400,000	\$ 400,000

ILLINOIS MUNICIPAL RETIREMENT FUND

Core Service, Purpose or Function

The city provides eligible employees with retirement and disability benefits through the Illinois Municipal Retirement Fund (IMRF), a state-established, defined benefit pension program.

Current Year (FY10-11) Projection

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.

Source of Funds

The city levies property taxes to cover most of its IMRF 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 2011 IMRF rate is 13.77%.

ILLINOIS MUNICIPAL RETIREMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Fund Balance	\$ 123,455	\$ 166,847	\$ 220,704	\$ 133,513	\$ 222,362	\$ 105,576	\$ 91,576	\$ 94,076
REVENUES:								
<i>Tax:</i>								
<i>Property - IMRF</i>	\$ 159,021	\$ 153,740	\$ 174,764	\$ 175,000	\$ 210,002	\$ 265,000	\$ 300,000	\$ 320,000
<i>Property - Soc. Sec./MC</i>	194,037	230,576	214,705	215,000	0	0	0	0
<i>Property Repl.</i>	16,249	16,290	12,897	11,000	17,500	18,000	18,000	18,000
<i>Interest</i>	10,793	4,200	992	4,000	2,600	2,500	2,500	2,500
TOTAL COLLECTIONS	380,100	404,806	403,358	405,000	230,102	285,500	320,500	340,500
<i>T/F From:</i>								
<i>Water</i>	\$ 30,000	\$ 33,000	\$ 35,000	\$ 60,500	\$ 9,500	\$ 11,500	\$ 12,000	\$ 13,000
<i>Sewer</i>	40,000	42,000	45,000	85,000	12,000	14,000	15,000	16,000
TOTAL	\$ 450,100	\$ 479,806	\$ 483,358	\$ 550,500	\$ 251,602	\$ 311,000	\$ 347,500	\$ 369,500
EXPENDITURES:								
<i>Personnel</i>	\$ 406,708	\$ 425,949	\$ 481,700	\$ 580,000	\$ 260,000	\$ 325,000	\$ 345,000	\$ 365,000
<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	108,388	0	0	0
TOTAL	\$ 406,708	\$ 425,949	\$ 481,700	\$ 580,000	\$ 368,388	\$ 325,000	\$ 345,000	\$ 365,000
Revenue Over (Under) Expenditures	\$ 43,392	\$ 53,857	\$ 1,658	\$ (29,500)	\$ (116,786)	\$ (14,000)	\$ 2,500	\$ 4,500

SUPPORTING DETAIL FOR IMRF FUND

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<u>Personnel Detail</u>								
N/A	0.00	0.00						
Social Sec./Medicare Taxes			\$ 263,723	\$ 290,000	\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			217,977	290,000	260,000	325,000	345,000	365,000
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 481,700	\$ 580,000	\$ 260,000	\$ 325,000	\$ 345,000	\$ 365,000
<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	\$ 108,388	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 108,388	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 481,700	\$ 580,000	\$ 368,388	\$ 325,000	\$ 345,000	\$ 365,000

SOCIAL SECURITY FUND

Core Service, Purpose or Function

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

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 (5.65% for 2011).

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.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,890	\$ 123,390	\$ 135,690
REVENUES:								
<i>Tax:</i>								
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	0	0	0	0	210,002	226,000	240,000	250,000
<i>Property Repl.</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	0	0	0	0	2,500	2,500	2,500	2,500
TOTAL COLLECTIONS	0	0	0	0	212,502	228,500	242,500	252,500
<i>T/F From:</i>								
<i>Water</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 27,000	\$ 29,000	\$ 30,000
<i>Sewer</i>	0	0	0	0	33,000	34,000	35,500	37,000
<i>IMRF</i>	0	0	0	0	108,388	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 378,890	\$ 289,500	\$ 307,000	\$ 319,500
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 265,000	\$ 280,000	\$ 294,700	\$ 310,172
<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	\$ 265,000	\$ 280,000	\$ 294,700	\$ 310,172
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,890	\$ 9,500	\$ 12,300	\$ 9,328

SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
N/A	0.00	0.00						
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 265,000	\$ 280,000	\$ 294,700	\$ 310,172
IMRF Payments			0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 265,000	\$ 280,000	\$ 294,700	\$ 310,172
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								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 265,000	\$ 280,000	\$ 294,700	\$ 310,172

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 (FY10-11) Projection

The projected EOY fund balance will improve by about \$525,000. It should be noted that the fund has recouped nearly all of the investment losses sustained in FY07-08 and FY08-09.

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 27.5% of covered wages. This compares with employer contribution rates of 15.6% in FY08-09, 18.7% in FY09-10 and 26.6% in FY10-11.

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 eight (8) pensioners receiving retirement benefits.

Special Opportunities/Challenges/Issues

As noted above, the Police Pension Fund sustained significant investment losses in FY08-09 due to the overall market decline. In response to these losses, the pension board elected to reduce its future interest earnings assumption from 7.5% to 7.25%. This change, coupled with the increase in unfunded liabilities, has necessitated increased employer contributions and a corresponding hike in the city's property tax levy in recent years to cover these costs. A leveling off of the tax levy occurred in the 2010.

**POLICE PENSION FUND
 REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Fund Balance				\$ 5,549,824	\$ 5,049,984	\$ 5,575,403	\$ 5,820,713	\$ 6,081,663
REVENUES:								
<i>Interest</i>	136,051	136,991	128,921	100,000	125,000	100,000	100,000	100,000
<i>Employee Contr.</i>	111,773	95,548	104,567	105,000	102,000	105,000	110,000	115,000
<i>Employer Contr.</i>	142,170	179,988	266,726	271,000	267,492	265,310	285,000	296,000
<i>Dividend Revenue</i>	76,737	18,532	16,588	10,000	10,000	10,000	10,000	10,000
<i>Misc. Income</i>	419	696	50	0	100	0	0	0
<i>Gain/(Loss) on Inv.</i>	(100,870)	(742,542)	509,930	400,000	300,000	100,000	100,000	100,000
TOTAL	\$ 366,280	\$ (310,787)	\$ 1,026,782	\$ 886,000	\$ 804,592	\$ 580,310	\$ 605,000	\$ 621,000
EXPENDITURES:								
<i>Personnel</i>	\$ 193,880	\$ 219,607	\$ 249,673	\$ 287,000	\$ 265,000	\$ 300,000	\$ 309,000	\$ 318,270
<i>Operations</i>	44,523	28,796	14,627	55,000	14,173	35,000	35,050	35,100
<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	\$ 238,403	\$ 248,403	\$ 264,300	\$ 342,000	\$ 279,173	\$ 335,000	\$ 344,050	\$ 353,370
Revenue Over (Under) Expenditures	\$ 127,877	\$ (559,190)	\$ 762,482	\$ 544,000	\$ 525,419	\$ 245,310	\$ 260,950	\$ 267,630

SUPPORTING DETAIL FOR POLICE PENSION FUND

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<u>Personnel Detail</u>								
N/A	0.00	0.00						
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Salaries - Pension			249,673	287,000	265,000	300,000	309,000	318,270
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 249,673	\$ 287,000	\$ 265,000	\$ 300,000	\$ 309,000	\$ 318,270
<u>Operations Detail</u>								
Legal Fees			\$ 0	\$ 200	0	\$ 200	\$ 200	\$ 200
Memberships			750	750	775	750	750	750
Training			225	2,000	2,000	2,000	2,000	2,000
Compliance Fee			1,010	1,050	898	1,050	1,100	1,150
Contrib. Refund			12,462	50,000	10,000	30,000	30,000	30,000
Miscellaneous Expenses			180	1,000	500	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 14,627	\$ 55,000	\$ 14,173	\$ 35,000	\$ 35,050	\$ 35,100
<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			\$ 264,300	\$ 342,000	\$ 279,173	\$ 335,000	\$ 344,050	\$ 353,370

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 (FY10-11) Projection

Projected FY10-11 revenues are estimated to be slightly over budget and expenditures are estimated to be slightly under budget. The EOY cash balance will improve by an estimated \$35,000. This is consistent with our planning to accumulate funds for the Briarcliff/Colonial Court project planned in FY13-14.

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. A \$87,000 General Fund transfer is anticipated in FY13-14 to fully fund the Briarcliff/Colonial Court storm sewer project.

Budgeted Expenditures

Operations. The operations budget includes funds for the following major activities: payment of property taxes and soil testing on farm tracts, NPDES storm water permit fees, and detention basin maintenance. Supplemental funding has been provided for professional services to re-evaluate the flood plain map in the Colonial Manor area.

Capital. Funding for various work elements for three capital projects are planned in the coming years. These projects include the Briarcliff/Colonial Court Project, Cruger Road Storm Sewer, Felkers Addition Storm Sewer, and Madison/Taft Storm Sewer. (See attached Capital Improvement Program detail.)

Challenges, Opportunities and/or Issues

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

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

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

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 69,005	\$ 65,094	\$ 100,681	\$ 68,731	\$ 103,481
REVENUES:								
<i>Miscellaneous Inc.</i>	\$ 376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Rental Income</i>	30,623	40,794	41,092	41,000	44,400	51,500	51,500	51,500
<i>Grant Income</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	3,755	841	49	100	100	100	100	100
T/F From:								
<i>GF Unrestricted</i>	18,734	0	0	0	0	0	0	87,000
<i>GC Telecom Tax</i>	0	0	0	0	0	0	0	0
<i>Sewer</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 53,488	\$ 41,635	\$ 41,141	\$ 41,100	\$ 44,500	\$ 51,600	\$ 51,600	\$ 138,600
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	7,034	17,933	9,985	12,700	8,913	37,050	12,350	12,350
<i>Capital</i>	31,806	115,748	0	0	0	46,500	4,500	229,500
<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	\$ 38,840	\$ 133,681	\$ 9,985	\$ 12,700	\$ 8,913	\$ 83,550	\$ 16,850	\$ 241,850
Revenue Over (Under)								
Expenditures	\$ 14,648	\$ (92,046)	\$ 31,156	\$ 28,400	\$ 35,587	\$ (31,950)	\$ 34,750	\$ (103,250)

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

	FTE YEARS	FTE YEARS	ACTUAL	BUDGET	EST.ACT.	BUDGET	PROJ.	PROJ.
	10-11	11-12	09-10	10-11	10-11	11-12	12-13	13-14
Operations Detail								
<i>Other Professional Fees</i>			\$ 2,000	\$ 2,500	\$ 2,610	\$ 27,750	\$ 2,750	\$ 2,750
<i>Publishing Fees</i>			0	200	65	100	100	100
<i>Miscellaneous Expense</i>			7,985	10,000	6,238	9,200	9,500	9,500
TOTAL OPERATIONS			\$ 9,985	\$ 12,700	\$ 8,913	\$ 37,050	\$ 12,350	\$ 12,350
Capital Detail								
<i>Purchase:</i>								
<i>Bldg & Property</i>			\$ 0	\$ 0	\$ 0	\$ 3,000	\$ 0	\$ 0
<i>System Construction</i>			0	0	0	35,000	0	225,000
<i>System Engineering</i>			0	0	0	8,000	4,000	4,000
<i>System Legal</i>			0	0	0	500	500	500
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 46,500	\$ 4,500	\$ 229,500
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			\$ 9,985	\$ 12,700	\$ 8,913	\$ 83,550	\$ 16,850	\$ 241,850

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

Projected FY10-11 revenues are substantially under budget primarily due to reduced impound fee collections and the fact that the department did not undertake a fundraising activity during the past year. On a positive note, an unanticipated \$7,500 grant was received during the year. Expenditures are projected to be substantially under budget. The EOY cash balance is projected to decrease by about \$30,000.

Source of Funds

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

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

Budgeted Expenditures

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

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

Capital. The amount of \$15,000 is budgeted for currently undesignated equipment purchases that may be necessary in the coming year.

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

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance	\$ 52,449	\$ 34,562	\$ 87,207	\$ 64,305	\$ 93,421	\$ 63,493	\$ 62,393	\$ 64,093
REVENUES:								
<i>DUI Tech Fund</i>	\$ 5,902	\$ 6,463	\$ 4,614	\$ 5,000	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000
<i>Drug Enf. Account</i>	363	2,078	1,355	2,000	1,000	1,000	1,000	1,000
<i>Police Vehicle Fund</i>	3,479	4,685	5,699	4,000	6,000	5,000	5,000	5,000
<i>Impound Admin. Fees</i>	43,500	78,500	44,500	50,000	40,000	45,000	45,000	45,000
<i>Fundraiser Account</i>	51,706	21,507	0	20,000	500	500	500	500
<i>DARE Account</i>	2,771	2,832	2,667	2,500	3,000	3,000	3,000	3,000
<i>Interest Revenue</i>	400	393	216	300	200	200	200	200
<i>Grant Revenue</i>	0	0	0	0	7,500	0	0	0
<i>Misc. Revenue</i>	0	382	0	0	0	0	0	0
TOTAL	\$ 108,121	\$ 116,840	\$ 59,051	\$ 83,800	\$ 61,700	\$ 59,700	\$ 59,700	\$ 59,700
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	76,694	57,601	26,253	64,000	35,628	45,800	43,000	43,000
<i>Capital</i>	47,107	6,594	0	27,000	6,000	15,000	15,000	15,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	2,207	0	26,000	54,000	50,000	0	0	0
TOTAL	\$ 126,008	\$ 64,195	\$ 52,253	\$ 145,000	\$ 91,628	\$ 60,800	\$ 58,000	\$ 58,000
Revenue Over (Under)								
Expenditures	\$ (17,887)	\$ 52,645	\$ 6,798	\$ (61,200)	\$ (29,928)	\$ (1,100)	\$ 1,700	\$ 1,700

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
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>Alcohol Enforcement Expenses</i>			\$ 2,763	\$ 6,500	\$ 2,000	\$ 4,400	\$ 5,000	\$ 5,000
<i>Drug Enforcement Expenses</i>			1,900	4,000	500	2,200	1,000	1,000
<i>Impound Admin. Fees</i>								
<i>Legal Expenses</i>			4,965	12,000	10,000	11,000	12,000	12,000
<i>Professional Fees</i>			0	1,000	0	0	0	0
<i>Software</i>			4,654	5,500	0	5,500	5,500	5,500
<i>Operating Supplies</i>			462	1,000	1,000	1,200	1,000	1,000
<i>Miscellaneous Equipment</i>			8,380	8,000	18,128	10,000	10,000	10,000
<i>Police Vehicle Fund</i>			0	0	0	7,000	5,000	5,000
<i>Fundraiser Expenses</i>			0	20,000	500	500	500	500
<i>DARE Expenses</i>			3,129	6,000	3,500	4,000	3,000	3,000
TOTAL OPERATIONS			\$ 26,253	\$ 64,000	\$ 35,628	\$ 45,800	\$ 43,000	\$ 43,000
Capital Detail								
<i>Purchase - Equipment (Vehicle Seizure)</i>			\$ 0	\$ 27,000	\$ 0	\$ 15,000	\$ 15,000	\$ 15,000
<i>Purchase - Equipment (DUI Tech Fund)</i>			0	0	6,000	0	0	0
<i>Purchase - Engineering</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 27,000	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>MERF (from Police Vehicle Fund)</i>			\$ 11,000	\$ 4,000	\$ 0	\$ 0	\$ 0	\$ 0
<i>Police Sta. Reno. Cap. Proj. Fund</i>			0	50,000	50,000	0	0	0
<i>MERF (from Impound Admin.)</i>			15,000	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 26,000	\$ 54,000	\$ 50,000	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 52,253	\$ 145,000	\$ 91,628	\$ 60,800	\$ 58,000	\$ 58,000

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.

Current Year (FY10-11) Projection

There was no property tax increment collected in FY10-11. All surplus cash assets in the fund were distributed in accordance with Illinois state statutes.

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 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 223,970	\$ 223,338	\$ 0	\$ 0	\$ 0
REVENUES:								
Tax:								
<i>Property</i>	\$ 225,101	\$ 252,063	\$ 196,370	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	23,143	5,888	1,345	0	2,148	0	0	0
<i>Miscellaneous Inc.</i>	0	0	0	0	0	0	0	0
<i>Grant Proceeds</i>	0	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 248,244	\$ 257,951	\$ 197,715	\$ 0	\$ 2,148	\$ 0	\$ 0	\$ 0
T/F From:								
<i>GF Unrestricted</i>	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 248,244	\$ 257,951	\$ 197,715	\$ 0	\$ 2,148	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 11,163	\$ 12,342	\$ 8,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	16,465	187	21,700	110,417	107,241	0	0	0
<i>Capital</i>	290,304	168,355	474,265	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	113,553	118,245	0	0	0
TOTAL	\$ 317,932	\$ 180,884	\$ 504,304	\$ 223,970	\$ 225,486	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ (69,688)	\$ 77,067	\$ (306,589)	\$ (223,970)	\$ (223,338)	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR TIF #1 FUND

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
<i>City Administrator</i>	0.05	0.00						
<i>P & D Director</i>	0.10	0.00						
<i>Regular Salaries</i>			\$ 7,562	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Unused Sick Leave</i>			44	0	0	0	0	0
<i>Group Insurance</i>			584	0	0	0	0	0
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			149	0	0	0	0	0
TOTAL FTE YEARS	0.15	0.00						
TOTAL PERSONNEL			\$ 8,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
<i>Engineering Fees</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Legal Expenses</i>			1,048	0	0	0	0	0
<i>Professional Fees</i>			700	0	0	0	0	0
<i>Communications</i>			0	0	0	0	0	0
<i>Membership Dues</i>			0	0	0	0	0	0
<i>Training</i>			0	0	0	0	0	0
<i>Loan Interest Subsidies</i>			0	0	0	0	0	0
<i>TIF Incentives</i>			18,595	0	0	0	0	0
<i>Distribution of Surplus</i>			0	110,417	107,241	0	0	0
<i>Miscellaneous Expenses</i>			1,357	0	0	0	0	0
TOTAL OPERATIONS			\$ 21,700	\$ 110,417	\$ 107,241	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Equipment</i>			0	0	0	0	0	0
<i>Improvements Construction</i>			166,900	0	0	0	0	0
<i>System Construction</i>			287,807	0	0	0	0	0
<i>System Engineering</i>			19,558	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<i>System Consultation</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 474,265	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
<i>Water Connection Fee Acct.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>General Fund</i>			\$ 0	\$ 113,553	\$ 118,245	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 113,553	\$ 118,245	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 504,304	\$ 223,970	\$ 225,486	\$ 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. The redevelopment plan has been updated and all of the required implementing ordinances have recently been approved. The Downtown TIF will continue in effect until 2021.

Current Year (FY10-11) Projection

FY10-11 revenues are projected to be over budget by about \$12,000. 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. The fund is also eligible to receive a payment from the State of Illinois resulting from the incremental growth of state sales taxes generated by businesses in the district. The city has elected to decline the state sales tax increment in recent years as the matching costs were too great.

Budgeted Expenditures

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

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

Operations. Various operating expenses are incurred in the conduct of business related to the Downtown TIF. The majority of these funds (\$78,000) are allocated for existing and anticipated private building renovation and improvement projects. In general, the city will reimburse up to 20% of the eligible cost of private redevelopment projects. There are currently four (4) 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 in FY10-11: parking lot acquisition and development, Zinser Place improvements, and other general improvements. (See Capital Improvement Program).

TIF #2 FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 770,519	\$ 789,512	\$ 891,555	\$ 271,610	\$ 187,820
REVENUES:								
<i>Tax:</i>								
<i>Property Tax Incr.</i>	\$ 148,305	\$ 154,821	\$ 164,422	\$ 172,000	\$ 178,577	\$ 184,000	\$ 189,500	\$ 195,000
<i>Interest</i>	25,561	8,567	3,294	4,500	10,000	8,000	5,000	5,000
<i>Misc. Revenue</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 173,866	\$ 163,388	\$ 167,716	\$ 176,500	\$ 188,577	\$ 192,000	\$ 194,500	\$ 200,000
EXPENDITURES:								
<i>Personnel</i>	\$ 11,164	\$ 12,343	\$ 12,640	\$ 13,300	\$ 15,250	\$ 14,000	\$ 14,891	\$ 15,848
<i>Operations</i>	79,354	78,556	67,847	101,400	63,559	88,945	90,400	90,400
<i>Capital</i>	20,000	19,140	2,724	634,000	7,725	709,000	173,000	123,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 110,518	\$ 110,039	\$ 83,211	\$ 748,700	\$ 86,534	\$ 811,945	\$ 278,291	\$ 229,248
Revenue Over (Under)								
Expenditures	\$ 63,348	\$ 53,349	\$ 84,505	\$ (572,200)	\$ 102,043	\$ (619,945)	\$ (83,791)	\$ (29,248)

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 10-11	FTE YEARS 11-12	ACTUAL 09-10	BUDGET 10-11	EST.ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Personnel Detail								
City Administrator	0.05	0.05						
P & D Director	0.10	0.10						
Regular Salaries			\$ 11,565	\$ 12,000	\$ 14,000	\$ 12,000	\$ 12,630	\$ 13,293
Unused Sick Time			88	200	100	200	211	222
Group Insurance			786	950	950	1,500	1,725	1,984
Retiree Health Insurance			0	0	0	0	0	0
Health Savings Plan Contribution			201	150	200	300	325	350
TOTAL FTE YEARS	0.15	0.15						
TOTAL PERSONNEL			\$ 12,640	\$ 13,300	\$ 15,250	\$ 14,000	\$ 14,891	\$ 15,848
Operations Detail								
Engineering Fees			\$ 280	\$ 500	\$ 0	\$ 500	\$ 500	\$ 500
Legal Fees			856	2,000	1,500	2,000	2,000	2,000
Professional Fees			10,841	3,000	0	3,000	3,000	3,000
Membership Dues			0	400	188	400	400	400
Loan Interest Subsidies			0	1,000	0	1,000	1,000	1,000
Building Renovation Fund - Committed			53,734	41,000	50,958	28,545	30,000	30,000
Building Renovation Fund - Uncommitted			0	50,000	5,000	50,000	50,000	50,000
Misc. Equipment			0	1,500	2,500	1,500	1,500	1,500
Miscellaneous Expense			2,136	2,000	3,413	2,000	2,000	2,000
TOTAL OPERATIONS			\$ 67,847	\$ 101,400	\$ 63,559	\$ 88,945	\$ 90,400	\$ 90,400
Capital Detail								
Purchase:								
Building/Land			\$ 0	\$ 40,000	\$ 0	\$ 40,000	\$ 0	\$ 0
Improvements			2,724	555,000	7,725	630,000	150,000	100,000
Demolition/Remediation			0	0	0	0	0	0
Improvements Engineering			0	36,000	0	36,000	20,000	20,000
Improvements Legal			0	3,000	0	3,000	3,000	3,000
TOTAL CAPITAL			\$ 2,724	\$ 634,000	\$ 7,725	\$ 709,000	\$ 173,000	\$ 123,000
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			\$ 83,211	\$ 748,700	\$ 86,534	\$ 811,945	\$ 278,291	\$ 229,248

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SOUTH CUMMINGS ROAD IMPROVEMENT DEBT SERVICE FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) 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

	<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>07-08</i>	<i>08-09</i>	<i>09-10</i>	<i>10-11</i>	<i>10-11</i>	<i>11-12</i>	<i>12-13</i>	<i>13-14</i>
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 1	\$ 1
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Transfers From:</i>								
<i>GC - Streets</i>	89,847	87,004	84,162	81,320	81,320	78,477	75,635	72,792
TOTAL	\$ 89,847	\$ 87,004	\$ 84,162	\$ 81,320	\$ 81,320	\$ 78,477	\$ 75,635	\$ 72,792
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>	89,847	87,004	84,162	81,320	81,320	78,477	75,635	72,792
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 89,847	\$ 87,004	\$ 84,162	\$ 81,320	\$ 81,320	\$ 78,477	\$ 75,635	\$ 72,792
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>10-11</i>	<i>11-12</i>	<i>09-10</i>	<i>10-11</i>	<i>10-11</i>	<i>11-12</i>	<i>12-13</i>	<i>13-14</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			24,322	21,480	21,480	18,637	15,795	12,952
TOTAL DEBT SERVICE			\$ 84,162	\$ 81,320	\$ 81,320	\$ 78,477	\$ 75,635	\$ 72,792
<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			\$ 84,162	\$ 81,320	\$ 81,320	\$ 78,477	\$ 75,635	\$ 72,792

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 (FY10-11) 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

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
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>	85,795	84,266	83,208	81,556	81,556	80,374	78,598	77,293
TOTAL	\$ 85,795	\$ 84,266	\$ 83,208	\$ 81,556	\$ 81,556	\$ 80,374	\$ 78,598	\$ 77,293
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>	85,795	84,266	83,208	81,556	81,556	80,374	78,598	77,293
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 85,795	\$ 84,266	\$ 83,208	\$ 81,556	\$ 81,556	\$ 80,374	\$ 78,598	\$ 77,293
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> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
<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>			\$ 56,680	\$ 57,720	\$ 57,720	\$ 59,280	\$ 60,320	\$ 61,880
<i>Interest</i>			26,528	23,836	23,836	21,094	18,278	15,413
TOTAL DEBT SERVICE			\$ 83,208	\$ 81,556	\$ 81,556	\$ 80,374	\$ 78,598	\$ 77,293
<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			\$ 83,208	\$ 81,556	\$ 81,556	\$ 80,374	\$ 78,598	\$ 77,293

KERN ROAD DEBT SERVICE FUND

Core Service, Purpose or Function

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

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

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance			\$ 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>								
<i>Alt. Rev. Bond</i>	140,731	140,731	0	0	0	0	0	0
TOTAL	\$ 140,731	\$ 140,731	\$ 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>	140,731	140,731	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 140,731	\$ 140,731	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

WACC DEBT SERVICE FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

Total projected FY10-11 revenue and expenditures are consistent with the budget. The General Fund transfer has been reduced as a result of the first time WACC payment (\$50,000).

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>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance			\$ 647,995	\$ 651,852	\$ 642,160	\$ 647,466	\$ 651,573	\$ 654,680
REVENUES:								
<i>Interest</i>	\$ 15,896	\$ 4,570	\$ 2,441	\$ 1,500	\$ 5,200	\$ 5,000	\$ 5,000	\$ 5,000
<i>WACC Payment</i>	0	0	0	0	50,000	50,000	50,000	50,000
Transfers From:								
<i>GC Fund</i>	336,000	380,000	382,000	391,194	341,300	340,500	339,000	342,000
<i>WACC Cap. Proj.</i>	46,921	18	18	0	0	0	0	0
TOTAL	\$ 398,817	\$ 384,588	\$ 384,459	\$ 392,694	\$ 396,500	\$ 395,500	\$ 394,000	\$ 397,000
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	269,669	390,294	391,194	391,194	391,393	390,893	389,693
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 269,669	\$ 390,294	\$ 391,194	\$ 391,194	\$ 391,393	\$ 390,893	\$ 389,693
Revenue Over (Under)								
Expenditures	\$ 398,817	\$ 114,919	\$ (5,835)	\$ 1,500	\$ 5,306	\$ 4,107	\$ 3,107	\$ 7,307

SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND

	FTE YEARS	FTE YEARS	ACTUAL	BUDGET	EST.ACT.	BUDGET	PROJ.	PROJ.
	10-11	11-12	09-10	10-11	10-11	11-12	12-13	13-14
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>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<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
Debt Service Detail								
<i>Com. Dev. Bonds</i>								
<i>Principal</i>			\$ 125,000	\$ 135,000	\$ 135,000	\$ 145,000	\$ 155,000	\$ 165,000
<i>Interest</i>			265,294	256,194	256,194	246,393	235,893	224,693
TOTAL DEBT SERVICE			\$ 390,294	\$ 391,194	\$ 391,194	\$ 391,393	\$ 390,893	\$ 389,693
Inter-Fund Transfer Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 390,294	\$ 391,194	\$ 391,194	\$ 391,393	\$ 390,893	\$ 389,693

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SOUTH WOOD STREET SPECIAL ASSESSMENT FUND

Core Service, Purpose or Function

Bonds were sold in 1997 to pay for the reconstruction of South Wood Street between Peoria and Holland. Financial transactions related to the retirement of this indebtedness were recorded in this fund. These bonds have been paid in full and no further transactions are required.

**S. WOOD STREET SPECIAL ASSESSMENT FUND
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> 07-08	<i>ACTUAL</i> 08-09	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST. ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Assessments</i>	447	0	0	0	0	0	0	0
<i>Interest</i>	43	0	0	0	0	0	0	0
<i>Transfers From:</i>								
<i>GC Streets</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 490	\$ 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>	490	0	0	0	0	0	0	0
TOTAL	\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

MALLARD CROSSING SPECIAL SERVICES AREA FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

FY10-11 revenues are projected to be significantly under budget due to assessment payment delinquencies. A small 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**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Cash Balance				\$ 14,724	\$ 9,190	\$ 812	\$ 1,152	\$ 1,469
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	47,870	46,550	44,076	48,148	38,442	48,675	48,132	48,517
<i>Interest</i>	953	296	137	300	40	100	100	100
<i>Transfers From:</i>								
<i>GC Streets</i>	0	0	0	0	1,000	0	0	0
TOTAL	\$ 48,823	\$ 46,846	\$ 44,213	\$ 48,448	\$ 39,482	\$ 48,775	\$ 48,232	\$ 48,617
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>	47,755	47,520	48,237	47,860	47,860	48,435	47,915	48,348
<i>Inter-Fund Transfers</i>	1,000	1,000	0	0	0	0	0	0
TOTAL	\$ 48,755	\$ 48,520	\$ 48,237	\$ 47,860	\$ 47,860	\$ 48,435	\$ 47,915	\$ 48,348
Revenue Over (Under) Expenditures	\$ 68	\$ (1,674)	\$ (4,024)	\$ 588	\$ (8,378)	\$ 340	\$ 317	\$ 269

MALLARD CROSSING SPECIAL SERVICES AREA

	<i>FTE YEARS</i> 10-11	<i>FTE YEARS</i> 11-12	<i>ACTUAL</i> 09-10	<i>BUDGET</i> 10-11	<i>EST.ACT.</i> 10-11	<i>BUDGET</i> 11-12	<i>PROJ.</i> 12-13	<i>PROJ.</i> 13-14
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			\$ 29,000	\$ 30,000	\$ 30,000	\$ 32,000	\$ 33,000	\$ 35,000
SSA Bond Interest			19,237	17,860	17,860	16,435	14,915	13,348
TOTAL DEBT SERVICE			\$ 48,237	\$ 47,860	\$ 47,860	\$ 48,435	\$ 47,915	\$ 48,348
Inter-Fund Transfer Detail								
Gen. Fund - L/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 48,237	\$ 47,860	\$ 47,860	\$ 48,435	\$ 47,915	\$ 48,348

CRUGER ROAD IMPROVEMENT CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

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

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	07-08	08-09	09-10	10-11	10-11	11-12	12-13	13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	0	0	0	0	0	0	0	0
<i>STU Grant</i>	1,137,419	0	0	0	0	0	0	0
<i>Bond Proceeds</i>	0	0	0	0	0	0	0	0
Transfers From:								
<i>GC-Streets</i>	419,415	189,600	0	0	0	0	0	0
<i>MFT</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 1,556,834	\$ 189,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	2,257	0	0	0	0	0	0
<i>Capital</i>	1,742,796	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	\$ 1,742,796	\$ 2,257	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ (185,962)	\$ 187,343	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

Core Service, Purpose or Function

The city plans 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 (FY10-11) Projection

FY10-11 expenditures are slightly higher than budget due to additional engineering required to comply with IDOT's review and approval process.

Source of Funds

The city will receive PPUATS grant funding to finance a major portion of the reconstruction of the Dallas Road Phase I improvement. A state DCEO grant (\$100,000) is also expected. Transfers are planned from the Telecommunications Tax Fund to complete the required funding. No PPUATS funding has been secured as yet for the Phase II project.

Budgeted Expenditures

Expenditures are budgeted for Phase I construction and related engineering services in the coming year.

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>PPUATS Grant</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 581,966	\$ 0	\$ 0
<i>DCEO Grant</i>	0	0	0	0	0	100,000	0	0
<i>Interest</i>	0	0	0	0	0	0	0	0
<i>Transfers From:</i>								
<i>Telecom Tax</i>	0	0	0	25,000	39,143	243,414	0	0
<i>GF--Streets</i>	8,147	36,506	15,423	0	0	0	0	0
TOTAL	\$ 8,147	\$ 36,506	\$ 15,423	\$ 25,000	\$ 39,143	\$ 925,380	\$ 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>	8,147	37,196	18,754	25,000	39,143	925,380	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	\$ 8,147	\$ 37,196	\$ 18,754	\$ 25,000	\$ 39,143	\$ 925,380	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ (690)	\$ (3,331)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>10-11</i>	<i>FTE YEARS</i> <i>11-12</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST.ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</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>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 0	\$ 25,000	\$ 9,327	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			18,234	0	25,336	94,000	0	0
<i>System Construction</i>			0	0	0	831,380	0	0
<i>System Legal</i>			520	0	4,480	0	0	0
TOTAL CAPITAL			\$ 18,754	\$ 25,000	\$ 39,143	\$ 925,380	\$ 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			\$ 18,754	\$ 25,000	\$ 39,143	\$ 925,380	\$ 0	\$ 0

MULLER ROAD IMPROVEMENT CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

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

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Grant Proceeds</i>	\$ 0	\$ 224,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	0	0		0	0	0	0	0
<i>Transfers From:</i>								
<i>GC-Telecom. Tax</i>	30,970	445,576	0	0	0	0	0	0
TOTAL	\$ 30,970	\$ 669,576	\$ 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>	31,428	669,118	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	\$ 31,428	\$ 669,118	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ (458)	\$ 458	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

WACC CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

All funds have been fully expended in prior years.

Source of Funds

No further transactions are budgeted as construction is complete.

Budgeted Expenditures

No further transactions are budgeted as construction is complete.

**WACC CAPITAL PROJECT FUND
 REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>07-08</i>	<i>ACTUAL</i> <i>08-09</i>	<i>ACTUAL</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>EST. ACT.</i> <i>10-11</i>	<i>BUDGET</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>	<i>PROJ.</i> <i>13-14</i>
Beg. Fund Balance			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Bond Premium</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	25,092	0	18	0	0	0	0	0
TOTAL	\$ 25,092	\$ 0	\$ 18	\$ 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>	647,294	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	46,921	0	18	0	0	0	0	0
TOTAL	\$ 694,215	\$ 0	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ (669,123)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

POLICE STATION RENOVATION CAPITAL PROJECT FUND

Core Service, Purpose or Function

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

Current Year (FY10-11) Projection

Expenses have been limited to project planning and associated architectural and engineering services.

Source of Funds

Funding for this project is proposed from the following sources: the General Fund and the Tazewell County ETSB.

Budgeted Expenditures

Funds have been budgeted to proceed with the project in the coming year. The primary project cost components include: professional A/E services, asbestos abatement, rear building addition housing stairwell and elevator, building renovation, office furnishings, repaving parking lot, relocation of telecommunications equipment, installation of video security equipment, and construction contingencies.

Dedicated funding for the construction of a proposed sally port addition to be located on the east side of the building is not included in the current project cost estimate. The sally port is being bid as an add alternate. The final decision as to whether to proceed with the sally port will be made once bids are received and firm funding requirements are determined.

POLICE STATION RENOVATION CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 07-08	ACTUAL 08-09	ACTUAL 09-10	BUDGET 10-11	EST. ACT. 10-11	BUDGET 11-12	PROJ. 12-13	PROJ. 13-14
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Grant Proceeds	0	0	0	0	0	30,000	0	0
Transfers From:								
Gen. Fund	0	0	0	1,000,000	8,250	1,543,250	0	0
Pol. Spec. Proj.	0	0	0	50,000	50,000	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 1,050,000	\$ 58,250	\$ 1,573,250	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	1,050,000	58,250	1,573,250	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	\$ 1,050,000	\$ 58,250	\$ 1,573,250	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL POLICE STATION RENOVATION CAPITAL PROJECT 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>10-11</i>	<i>11-12</i>	<i>09-10</i>	<i>10-11</i>	<i>10-11</i>	<i>11-12</i>	<i>12-13</i>	<i>13-14</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>								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 50,000	\$ 0	\$ 74,000	\$ 0	\$ 0
<i>Building/Land Improvement</i>			0	0	0	85,000	0	0
<i>Construction</i>			0	900,000	0	1,365,000	0	0
<i>System Engineering</i>			0	100,000	58,250	49,250	0	0
TOTAL CAPITAL			\$ 0	\$ 1,050,000	\$ 58,250	\$ 1,573,250	\$ 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	\$ 1,050,000	\$ 58,250	\$ 1,573,250	\$ 0	\$ 0

MULTI-YEAR CAPITAL IMPROVEMENT PROGRAM

Objective

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

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

Guidelines

1. The time period for the CIP is five years: FY11-12 through FY15-16.
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 FY 10-11	Projected FY 11-12	Projected FY 12-13	Projected FY 13-14	Projected FY 14-15	Total
General Fund	\$ 128,700	\$ 322,000	\$ 279,000	\$ 29,000	\$ 29,000	\$ 787,700
Water Fund	360,000	264,000	95,000	50,000	50,000	819,000
Water Sub. Dev. Fee Fund	38,000	25,000	25,000	25,000	25,000	138,000
MERF	358,000	465,451	202,684	246,856	186,411	1,459,402
Sewer Fund	92,000	150,000	125,000	105,000	90,000	562,000
Sewer Sub. Dev. Fee Fund	30,000	30,000	30,000	30,000	30,000	150,000
Devonshire Trunk Sewer Imp.	355,000	0	0	0	0	355,000
STP No. 2 Ph. IIA Const. Acct	3,520,000	0	0	0	0	3,520,000
Cemetery Account	30,000	5,000	5,000	5,000	5,000	50,000
Police Dept. Spec. Proj.	15,000	15,000	15,000	15,000	15,000	75,000
Motor Fuel Tax Account	400,000	400,000	400,000	340,000	340,000	1,880,000
Storm Water Management Acct.	46,500	4,500	229,500	0	0	280,500
TIF Fund 2	709,000	173,000	123,000	100,000	100,000	1,205,000
Dallas Road Improvement	925,380	0	0	0	0	925,380
Police Sta. Reno. Cap. Proj.	1,573,250	0	0	0	0	1,573,250
TOTAL	\$ 8,580,830	\$ 1,853,951	\$ 1,529,184	\$ 945,856	\$ 870,411	\$ 13,780,232

**CAPITAL IMPROVEMENT PROGRAM
 GENERAL FUND SUMMARY**

Description	Source of Funds	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Total
Legislative/Admin.							
Computer Equipment	General Fund	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 29,000
Audio/Video Equipment: Conf. Room	General Fund	12,000	0	0	0	0	12,000
Misc. Equipment	General Fund	5,000	0	0	0	0	5,000
City Hall							
Repave Parking Lot	General Fund	15,000	0	0	0	0	15,000
Street							
Equipment (Misc.)	General Fund	1,000	1,000	1,000	1,000	1,000	5,000
Building Improvements	General Fund	13,000	0	0	0	0	13,000
Police							
Computer Equipment	General Fund	15,000	0	0	0	0	15,000
Other Equipment	General Fund	7,500	0	0	0	0	7,500
Undesignated Capital	General Fund	0	20,000	20,000	20,000	20,000	80,000
Tourism and Economic Development	General Fund	0	0	0	0	0	0
Planning/Zoning (Computer Equip.)	General Fund	4,700	2,000	2,000	2,000	2,000	12,700
Fire/Rescue	General Fund	0	0	0	0	0	0
Telecommunications Tax							
Centennial Drive Project	Telecom Tax	0	0	250,000	0	0	250,000
N. Cummings Rec. Trail Ext.							
Engineering	Telecom Tax	24,000	0	0	0	0	24,000
Construction	Telecom Tax/Grant	0	223,000	0	0	0	223,000
Dallas Road Sidewalk/Foot Bridge	Telecom Tax	6,500	70,000	0	0	0	76,500
Freedom Pkwy. Ext. (Right-of-way)	Telecom Tax	10,000	0	0	0	0	10,000
Nofsinger Road IDS (Signals)	Telecom Tax	10,000	0	0	0	0	10,000
TOTAL		\$ 128,700	\$ 322,000	\$ 279,000	\$ 29,000	\$ 29,000	\$ 787,700

**CAPITAL IMPROVEMENT PROGRAM
 PROPRIETARY FUNDS SUMMARY**

Description	Source of Funds	WATER FUND					Total
		Projected	Projected	Projected	Projected	Projected	
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	
Water Meters	Water O&M/ (50% T/F from Sewer)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
WTP No. 1 Reaction Basin							
Engineering	Water O&M	0	0	0	0	0	0
Construction	Water O&M	87,000	0	0	0	0	87,000
Legal	Water O&M	0	0	0	0	0	0
WTP No. 1 Reaction Basin Liner	Water O&M	37,000	0	0	0	0	37,000
Water Main Replacement Program							
Engineering	Water O&M	20,000	0	0	0	0	20,000
Construction	Water O&M	0	200,000	31,000	0	0	231,000
Variable Frequency Drives (2)	Water O&M	27,000	0	0	0	0	27,000
Fire Hydrant Replacement Program	Water O&M	14,000	14,000	14,000	0	0	42,000
Route 8 Fire Hydrant Relocation	Water O&M	14,000	0	0	0	0	14,000
911 Drive Water Main Replacement	Water O&M						
Engineering		2,000	0	0	0	0	2,000
Construction		104,000	0	0	0	0	104,000
Undesignated	Water O&M	5,000	0	0	0	0	5,000
TOTAL		\$ 360,000	\$ 264,000	\$ 95,000	\$ 50,000	\$ 50,000	\$ 819,000

WATER SUBDIVISION DEVELOPMENT FEE

Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	
Devonshire Upgrade Reimb.	Sub. Dev. Fees	\$ 13,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,000
Undesignated (Dist. Syst. Imp.)							
Engineering	Sub. Dev. Fees	0	0	0	0	0	0
Construction	Sub. Dev. Fees	25,000	25,000	25,000	25,000	25,000	125,000
TOTAL		\$ 38,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 138,000

MOTOR EQUIPMENT REPLACEMENT FUND (MERF)

Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	
Vehicle/Equipment Replacement	MERF	\$ 358,000	\$ 465,451	\$ 202,684	\$ 246,856	\$ 186,411	\$ 1,459,402
TOTAL		\$ 358,000	\$ 465,451	\$ 202,684	\$ 246,856	\$ 186,411	\$ 1,459,402

**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 11-12	11-12 COST
POLICE:									
2008 Crown Victoria #164479	1	May-08	22,485	3	26,848	11-12		25,000	7,706
2008 Crown Victoria #164480	2	May-08	22,648	3	27,043	11-12		25,000	7,763
2010 Crown Victoria #130039	3	May-10	21,981	3	26,246	13-14			0
2010 Crown Victoria #130040	4	May-10	21,981	3	26,246	13-14			0
2010 Crown Victoria #130885	5	May-10	22,638	3	27,031	13-14			0
2008 Expedition #A67377	6	May-08	29,490	3	35,213	11-12		32,000	10,107
2009 Ford Explorer #A32417	7	May-09	25,109	3	29,981	12-13			1,110
2009 Ford Explorer #A32416	8	May-09	25,109	3	29,981	12-13			1,110
ADMINISTRATION:									
2000 Chevy Blazer (City Eng.)	LIN-29	Jul-05	10,383	10	13,954	15-16			1,147
2005 Chevy Malibu (City Admin.)		Jul-06	14,910	10	20,038	16-17			1,766
2008 Trail Blazer (Pub. Serv. Mgr)		May-08	21,386	10	28,741	18-19			2,746
PU for Building Inspector				10		11-12	11-12	18,000	0
STREETS:									
I-H Dump	LIN-9	Jul-06	77,284	10	103,863	16-17			10,386
I-H Dump	LIN-23	Feb-11	121,877	10	163,792	20-21			16,379
I-H Dump	LIN-11	Oct-04	73,052	10	98,176	14-15			9,818
I-H Dump	LIN-5	Dec-05	74,514	10	100,141	15-16			10,014
I-H Dump	LIN-2	Feb-03	66,672	10	89,600	12-13			8,960
I-H Dump	LIN-7	Feb-03	66,672	10	89,600	12-13			8,960
Ford F-250	LIN-29	Jan-07	16,000	12	22,812	16-17			2,727
Chevy Silverado	LIN-28	Aug-02	20,709	12	27,850	14-15			1,393
Dodge Ram 2500	LIN-25	Apr-01	17,500	12	25,000	12-13			2,083
Street Sweeper	LIN-12	Jul-00	129,000	10	190,740	11-12	11-12	218,000	44,600
JD410E Backhoe	LIN-13	May-00	64,950	12	95,481	13-14		fully funded	1,391
Truck for Mechanic				12			11-12	16,000	16,000
Hydraulic Hammer	STREET	0	8,000	15	12,837	16-17		fully funded	286
Chipper	STREET	94	15,700	15	25,992	12-13		fully funded	780
John Deere F1445 Mower	STREET	Aug-04	14,015	7	17,237	13-14			1,611
John Deere F1445 Mower	STREET	May-05	14,015	7	17,237	13-14			1,353
Ex-Mark Riding Mower	STREET	May-05	7,839	5	9,361	12-13			909
Air Compressor	STREET	78	6,130	20	19,534	12-13		fully funded	977
Roller	STREET	97	10,900	20	19,700	16-17			985
Planer	STREET	98	7,700	20	10,927	12-13		fully funded	328
CEMETERY:									
Cemetery Riding Mower Cub Cadet	CEM	Aug-04	6,399	7	7,641	12-13		fully funded	229
Cemetery Riding Mower JD F725	CEM	May-06	7,087	7	8,716	13-14			1,245
Cemetery Backhoe	CEM	May-03	30,000	12	40,318	15-16			2,419
Ford F-350 (1 Ton)	LIN-30	Jan-07	26,500	10	35,614	16-17			3,561

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

INVENTORY	UNIT ID	DATE PURCH	ORIG COST	EXP YRS	PROJ. COST	REPL. YEAR	FUND YEAR	REPL YEAR	REPL 11-12	11-12 COST
WATER:										
Chevy C-4500	LIN-8	Jul-05	46,396	12	66,150	17-18				4,790
Dodge Ram 2500	LIN-27	Jul-02	15,295	12	20,600	14-15				1,030
Dodge Ram 2500	LIN-10	Mar-01	22,000	12	31,400	12-13				2,617
Hydra-Stop	WATER	88	23,590	20	35,752	12-13			fully funded	1,073
Pickup Truck	WATER			12				11-12	16,000	16,000
Ford Escape	LIN-17	Oct-11	19,066	10	25,623	20-21				2,562
SEWER:										
Skid Steer Loader	STP	95	25,000	20	37,816	12-13			fully funded	1,134
Ford F-250	LIN-16	Aug-97	16,500	12	22,866	12-13			fully funded	686
JD410G Backhoe	LIN-3	Oct-04	70,498	12	89,305	16-17				5,954
Jetter/Vactor	LIN-14	Sep-08	232,617	10	312,618	18-19				31,262
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	1	23,486	15	34,100	16-17				2,273
TOTAL			1,679,455		2,299,099				<u>350,000</u>	267,228

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

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

**CAPITAL IMPROVEMENT PROGRAM
 PROPRIETARY FUNDS SUMMARY**

		SEWER FUND					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	
Water Meters (see Water Fund)	Sewer Fund	*** ANNUAL TRANSFER TO WATER ***					
Undesignated	Sewer Fund	\$ 0	\$ 150,000	\$ 125,000	\$ 105,000	\$ 90,000	\$ 470,000
Sanitary Sewer Rehabilitation							
Engineering	Sewer Fund	10,000	0	0	0	0	10,000
Construction	Sewer Fund	50,000	0	0	0	0	50,000
Sanitary Sewer Lining (Variable)	Sewer Fund	0	0	0	0	0	0
Minor/Misc.	Sewer Fund	32,000	0	0	0	0	32,000
TOTAL		\$ 92,000	\$ 150,000	\$ 125,000	\$ 105,000	\$ 90,000	\$ 562,000

		SEWER SUBDIVISION DEVELOPMENT FEE					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	
Undesignated (Collection Sys. Imp.)	Sub. Dev. Fees	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
(See Devonshire Trunk Sewer Improvement detail below.)							
TOTAL		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000

		DEVONSHIRE TRUNK SEWER IMPROVEMENT					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	
Devonshire Trunk Sewer (Phase III)	Sewer Funds						
Land Acquisition		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Construction		350,000	0	0	0	0	350,000
Design Engineering		0	0	0	0	0	0
Construction Engineering		5,000	0	0	0	0	5,000
TOTAL		\$ 355,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 355,000

		STP No. 2 Phase II (A) CONSTRUCTION ACCOUNT					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	
STP NO. 1 RENOVATION							
Construction	Bond Proceeds	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000,000
Legal	Bond Proceeds	20,000	0	0	0	0	20,000
Design Engineering	Bond Proceeds	350,000	0	0	0	0	350,000
Construction Engineering	Bond Proceeds	150,000	0	0	0	0	150,000
TOTAL		\$ 3,520,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,520,000

**CAPITAL IMPROVEMENT PROGRAM
 SPECIAL FUNDS SUMMARY**

		CEMETERY ACCOUNT					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY1516	
Cremains Niche Memo.	Cemetery Fund	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
Undesignated	Cemetery Fund	0	5,000	5,000	5,000	5,000	20,000
TOTAL		\$ 30,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 50,000

		POLICE DEPARTMENT SPECIAL PROJECTS FUND					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY1516	
Equipment	Pol. Spec. Proj.	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,000
Undesignated	Pol. Spec. Proj.	0	15,000	15,000	15,000	15,000	60,000
TOTAL		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

		ESDA ACCOUNT					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY1516	
Misc. Equipment	ESDA Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

		MOTOR FUEL TAX FUND					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY1516	
Street Repair/Resurfacing	MFT Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 340,000	\$ 340,000	1,880,000
TOTAL		\$ 400,000	\$ 400,000	\$ 400,000	\$ 340,000	\$ 340,000	\$ 1,880,000

		STORM WATER MANAGEMENT ACCOUNT					
Description	Source of Funds	Projected	Projected	Projected	Projected	Projected	Total
		FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	
Briardiff/Colonial Ct. Project							
Easement Acquisition	Storm Water Mgt.	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000
Legal	Storm Water Mgt.	250	0	0	0	0	250
Engineering	Storm Water Mgt. &	0	4,000	4,000	0	0	8,000
Construction	Gen. Fund (\$50k)	0	0	225,000	0	0	225,000
Cruger Road Storm Sewer	Storm Water Mgt.	15,000	0	0	0	0	15,000
Felkers Addn Storm Sewer	Storm Water Mgt.	20,000	0	0	0	0	20,000
Madison/Taft Storm Sewer							
Easement Acquisition	Storm Water Mgt.	1,000	0	0	0	0	1,000
Legal	Storm Water Mgt.	250	0	0	0	0	250
Design Engineering	Storm Water Mgt. &	8,000	0	0	0	0	8,000
Legal---General	Storm Water Mgt.		500	500	0	0	1,000
TOTAL		\$ 46,500	\$ 4,500	\$ 229,500	\$ 0	\$ 0	\$ 280,500

**CAPITAL IMPROVEMENT PROGRAM
 TIF FUNDS SUMMARY**

TIF 2 (Downtown) FUND

Description	Source of Funds	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	Projected FY15-16	Total
Parking Lot Development							
Legal	TIF 2	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000
Land Acquisition	TIF 2	40,000	0	0	0	0	40,000
Engineering	TIF 2	15,000	0	0	0	0	15,000
Construction/Development	TIF 2	150,000	0	0	0	0	150,000
Zinser Place Improvements							
Engineering	TIF 2	20,000	0	0	0	0	20,000
Construction	TIF 2	450,000	0	0	0	0	450,000
Other Improvements							
Decor. for light poles	TIF 2	3,000	0	0	0	0	3,000
Banners for new light poles	TIF 2	3,500	0	0	0	0	3,500
Square Furnishings	TIF 2	0	0	0	0	0	0
Landscaping, general	TIF 2	2,000	0	0	0	0	2,000
Misc. Sidwalk/Street Improve.	TIF 2	21,500	0	0	0	0	21,500
Misc. Engineering Services	TIF 2	1,000	0	0	0	0	1,000
Undesignated	TIF 2	0	173,000	123,000	100,000	100,000	496,000
TOTAL		\$ 709,000	\$ 173,000	\$ 123,000	\$ 100,000	\$ 100,000	\$ 1,205,000

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

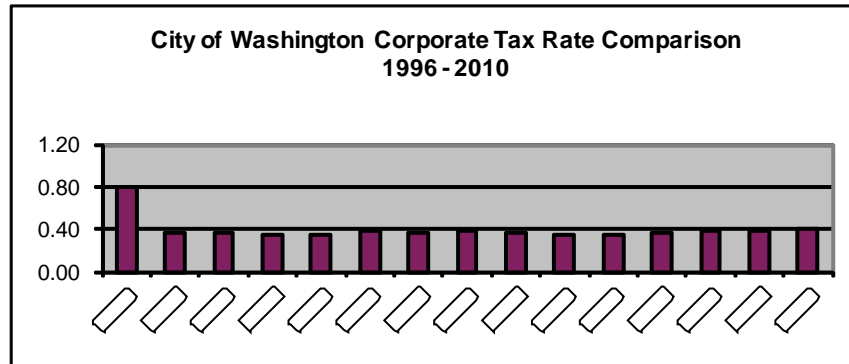
DALLAS ROAD IMPROVEMENT FUND							
Description	Source of Funds	Projected FY 11-12	Projected FY 12-13	Projected FY 13-14	Projected FY 14-15	Projected FY 15-16	Total
Phase I: Newcastle to Bridge							
Construction	Telecom Tax: \$243.4K	831,380	0	0	0	0	831,380
Construction Engineering	PPUATS: \$581.9K DCEO Grant: \$100K	94,000	0	0	0	0	94,000
Phase II: Bridge to Cruger							
Design Engineering	(See Note 1.) Telecom Tax	0	0	0	0	0	0
R/W Appraisals/Acquis.	Telecom Tax	0	0	0	0	0	0
TOTAL		\$ 925,380	\$ 0	\$ 0	\$ 0	\$ 0	\$ 925,380

Note 1. Dallas Road Phase II contingent in PPUATS funding.

POLICE STATION RENOVATION CAPITAL PROJECT FUND							
Description	Source of Funds	Projected FY 11-12	Projected FY 12-13	Projected FY 13-14	Projected FY 14-15	Projected FY 15-16	Total
Architectural/Engineering	Gen. Fund	\$ 49,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,250
Building/Land Improvement	Gen. Fund	85,000	0	0	0	0	85,000
Equipment	Gen. Fund	74,000	0	0	0	0	74,000
Construction	Gen. Fund	1,365,000	0	0	0	0	1,365,000
TOTAL		\$ 1,573,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,573,250

APPENDICES

PROPERTY TAX INFORMATION



CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2010																
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

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%
2000 to 2010 Growth	\$169,518,871	133.56%	\$782,693	180.55%	29.35%
2005 to 2010 Growth	\$95,440,342	47.48%	\$528,803	76.93%	16.95%

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

EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget
 FY 2011-12
 City of Washington, IL

FY11-12 EMPLOYEE DISTRIBUTION BY FUND														
Employees	Position	L/A	C.H.	Street	Police	P&Z	T/EDC	Cem.	Water	Sewer	MERF	TIF1	TIF2	Total
TBA	Administrator	0.85							0.05	0.05			0.05	1.00
Kuchenbecker	Police Chief				1.00									1.00
Baxter	Controller	0.80							0.10	0.10				1.00
Newman	City Engineer			0.50					0.25	0.25				1.00
Oliphant	P & D Director					0.55	0.35						0.10	1.00
Bimrose	Pub. Serv. Mgr.			0.60					0.15	0.15	0.10			1.00
TBA	Accountant	0.80							0.10	0.10				1.00
Klekamp	WTP Supervisor								1.00					1.00
Cohen	St./Cem. Supv.			0.85				0.15						1.00
Janes	W/S Dist. Supv.			0.10					0.45	0.45				1.00
Dingledine	Pub. Works Insp.			0.30					0.40	0.30				1.00
Randall	WTP Laborer/Mtr Reader								0.80	0.20				1.00
Lott	STP Operator (A/1)									1.00				1.00
Schone	STP Operator (A/1)									1.00				1.00
Powers	STP Laborer									1.00				1.00
TBA	STP Laborer									1.00				1.00
Biggs	Laborer I			0.10					0.45	0.45				1.00
Hines	Laborer I			0.10					0.45	0.45				1.00
Klinke	Laborer I			0.10					0.45	0.45				1.00
Baker	Mechanic II										1.00			1.00
Pfeifer	Foreman			1.00										1.00
Feeney	Laborer I			1.00										1.00
Hoog	Laborer I			1.00										1.00
Humphreys	Laborer I			1.00										1.00
McCombs	Laborer I			1.00										1.00
TBA	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		0.50		0.50									1.00
Henderson	Administrative Officer				1.00									1.00
Volk	Deputy Police Chief				1.00									1.00
(All)	Police Sergeant				4.00									4.00
(All)	Police Officer				15.00									15.00
(All)	Telecommunicator				6.00									6.00
Full-Time Total		3.55	0.50	9.05	28.50	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
(All)	Telecommunicator				1.35									1.35
(All)	P-T Officers				2.00									2.00
(All)	P-T Pub. Works Laborers			0.25					0.12	0.13				0.50
(All)	Grounds Mtnc.			1.30				0.50						1.80
Part-Time Total		0.00	0.00	1.55	3.35	0.60	0.00	1.00	0.12	0.13	0.00	0.00	0.00	6.75
FTE TOTAL		3.55	0.50	10.60	31.85	2.15	0.35	1.15	6.02	8.33	1.10	0.00	0.15	65.75

