

**Annual Budget
City of Washington, Illinois
Fiscal Year Ending
April 30, 2011**

**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
Donald R. Brubaker, 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 2010

TABLE OF CONTENTS

All Funds Summary	1
General Funds Summary (Restricted and Unrestricted)	3
General Fund: Unrestricted.....	4
Legislative/Administrative Account	8
City Hall Account.....	11
Street Account	14
Police Account	18
Tourism And Economic Development Account	21
Planning, Zoning And Code Enforcement Account	24
Fire And Rescue Account.....	27
Telecommunications Tax Account	30
North Cummings Roadway Improvement Fee Account	33
Water Fund.....	35
Water Subdivision Development Fee Account	39
Water Connection Fee Account	42
Water Tower Reserve Account.....	45
Sewer Fund	47
Sewer Subdivision Development Fee Account.....	52
Sewer Connection Fee Account	55
Sewer Bond Principal And Interest Account (1997 IEPA Loan)	57
Sewer Bond Reserve Account (1997 IEPA Loan)	59
Sewer Bond Depreciation Account (1997 IEPA Loan).....	60
Sewer Bond Principal And Interest Account (2009 IEPA Loan)	61
Sewer Bond Reserve Account (2009 IEPA Loan)	63

Sewer Bond Depreciation Account (2009 IEPA Loan)	64
Devonshire Trunk Sewer Capital Project Fund.....	65
School Street Sanitary Sewer Capital Project Fund	68
Sewer Bond Construction Account Capital Project Fund (2009 IEPA Loan)	70
STP No. 1 Renovation Construction Account	72
Motor Equipment Replacement Fund	74
Cemetery Fund.....	77
Emergency Services And Disaster Assistance Fund	80
Audit Fund.....	83
Liability Insurance Fund.....	85
Motor Fuel Tax Fund	87
Illinois Municipal Retirement Fund	89
Police Pension Fund.....	92
Stormwater Management/Flood Mitigation Fund.....	95
Police Department Special Projects Account	98
Tax Increment Financing District No. 1 Fund (Washington Road)	101
Tax Increment Financing District No. 2 Fund (Downtown)	103
South Cummings Road Improvement Debt Service Fund.....	107
Cruger Road Improvement Debt Service Fund	109
Kern Road Debt Service Fund.....	111
WACC Debt Service Fund	112
South Wood Street Special Assessment Fund	115
Mallard Crossing Special Services Area Fund.....	116
Cruger Road Improvement Capital Project Fund.....	118
Dallas Road Improvement Capital Project Fund	119
Muller Road Improvement Capital Project Fund	121

WACC Capital Project Fund.....	122
North Cummings Improvement Fund	123
Police Station Renovation Capital Project Fund.....	124
Multi-Year Capital Improvement Program	127
Appendices.....	137

April 19, 2010

The Honorable Gary W. Manier
and Members of the City Council
City of Washington
City Hall, 115 W. Jefferson
Washington, Illinois 61571

Mayor Manier and Members of the City Council:

I am pleased to present the proposed budget for the City of Washington, Illinois for the fiscal year beginning May 1, 2010. 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.

FY10-11 BUDGET OVERVIEW

A general overview of the City of Washington's FY10-11 budget in comparison to the prior year is summarized in the following table. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund.

The budget appropriates \$21,135,454 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2010, a \$716,515 or 3.3% 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 85% 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 \$10.8M in the coming year. Personnel expenses are the next largest category (\$5.989M) followed by operations (\$3.260M) and debt service (\$1.059M).

Bond and Grant Proceeds account for the single largest source of revenue in the coming year. This outcome is heavily influenced by the proposed \$4.4M in IEPA/ARRA loan proceeds for the expansion of WWTP No. 2. Sales taxes estimated to total \$4.59M make up the second largest source of funds. The planned expenditure of Fund Balances/Cash Reserves totaling \$2.51M (net) account for the next largest source of funds. Sewer revenues are estimated to total \$2.278M, water revenues \$1.229M, Property Taxes \$1.138M, and Income Taxes \$0.987M.

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)	\$ 887,916	Police Station Renovation Project
Water Fund	306,590	Water Tank No. 2 Maintenance; Reaction Basin Improvements (WTP No. 1)
Water Tower Reserve Account	148,000	Water Tank No. 2 Maintenance
Sewer Fund	374,893	Devonshire Trunk Sewer and Sewer Rehabilitation Projects
Sewer Subdivision Dev. Fund	278,320	Devonshire Trunk Sewer Project
TIF No. 2 Fund	572,200	Varied Redevelopment Projects

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.

BUDGET TRENDS AT A GLANCE

City of Washington, IL

	FY 2010-11		FY 2009-10		CHANGE	
TOTAL BUDGETED EXPENSES	\$	21,135,454	\$	21,851,969	\$	(716,515) -3.3%
by MAJOR SERVICE TYPE		%of Total				
Sanitary Sewer System	\$	8,817,342 41.7%	\$	7,365,994	\$	1,451,348 19.7%
Public Safety (Police, Fire, ESDA)		3,972,050 18.8%		3,778,840		193,210 5.1%
Street Operations/Improvements		3,547,576 16.8%		4,174,368		(626,792) -15.0%
Water System		1,596,455 7.6%		1,906,605		(310,150) -16.3%
Planning/Zoning/Econ. Dev./TIF		1,210,797 5.7%		1,780,568		(569,771) -32.0%
General Administration		764,200 3.6%		1,708,150		(943,950) -55.3%
All Other (IMRF, Liab. Ins., SWM, etc.)		720,200 3.4%		644,000		76,200 11.8%
Washington Area Community Center		391,194 1.9%		390,294		900 0.2%
Cemetery		115,640 0.5%		103,150		12,490 12.1%
by MAJOR EXPENSE CLASSES		%of Total				
Capital Improvements	10,826,020	51.2%	12,117,800		(1,291,780)	-10.7%
Personnel (Wages and Benefits)	5,989,555	28.3%	5,616,653		372,902	6.6%
Operations (Utilities, Supplies, etc.)	3,260,642	15.4%	3,193,085		67,557	2.1%
Debt Service	1,059,237	5.0%	924,431		134,806	14.6%

SOURCES OF MONIES TO

FUND BUDGET

	\$	21,135,454	\$	21,851,969	\$	(716,515) -3.3%
by MAJOR REVENUE SOURCES		%of Total				
Bond/Grant Proceeds	\$	6,391,573 30.2%	\$	4,828,935	\$	1,562,638 32.4%
Sales Tax (Muni., HR, Use)		4,590,000 21.7%		4,450,750		139,250 3.1%
Fund Balances/Cash Reserves		2,510,423 11.9%		4,574,959		(2,064,536) -45.1%
Sewer Revenues (Fees, Charges, etc.)		2,277,930 10.8%		2,197,075		80,855 3.7%
Water Revenues (Fees, Charges, etc.)		1,228,630 5.8%		1,181,500		47,130 4.0%
Property Taxes		1,138,200 5.4%		1,016,200		122,000 12.0%
All Other		1,105,198 5.2%		1,311,159		(205,961) -15.7%
Income Tax Distribution		987,000 4.7%		1,134,600		(147,600) -13.0%
Telecommunications Tax		395,000 1.9%		385,000		10,000 2.6%
Motor Fuel Taxes		335,000 1.6%		340,000		(5,000) -1.5%
TIF Funds		176,500 0.8%		431,791		(255,291) -59.1%

EMPLOYMENT: FULL TIME EQUIVALENT

EMPLOYMENT: FULL TIME EQUIVALENT		%of Total			
Public Safety	31.50	47.7%	31.00	0.50	1.6%
Street Division	12.40	18.8%	13.95	(1.55)	-11.1%
Sewer Division	8.29	12.5%	8.71	(0.42)	-4.8%
Water Division	5.98	9.0%	6.56	(0.58)	-8.8%
General Administration	3.93	5.9%	3.93	-	0.0%
Planning/Zoning/Econ. Dev.	2.85	4.3%	2.85	-	0.0%
Cemetery Operation	1.15	1.7%	1.55	(0.40)	-25.8%
TOTAL	66.10		68.55	(2.45)	-3.57%

PROPERTY TAXES

Tax Levy	\$	1,138,200	\$	1,016,200	\$	122,000 12.0%
Tax Rate (per \$100 AV)	\$	0.39056 (est.)	\$	0.37554	\$	0.01502 4.0%
Equalized Assessed Valuation	\$	291,456,522 (est.)	\$	270,622,514	\$	20,834,008 7.7%
City Share of Total Tax Bill (Avg.)		N/A		5.23%		

UTILITY RATES

Water Rates (per 1,000 gal.)	\$	3.56	\$	3.44	\$	0.12 3.4%
Sewer Rates (per 1,000 gal.)	\$	6.52	\$	6.30	\$	0.22 3.5%

FUTURE CHALLENGES AND UNCERTAINTIES

The nation-wide economic recession has had a particularly adverse effect on General Fund revenues. Income Tax distributions have been the hardest hit; they have decreased by over \$250,000 since FY07-08. Sales tax collections have remained flat over the past year. 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. Threats to permanently reduce state revenue distributions to municipalities will have long term consequences. Governor Quinn's proposed budget, for example, recommends modifications to the Income Tax distribution formula that would cost the city an additional \$300,000 annually.

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. Two current, full time, staffing vacancies and one year-round, part time position will remain vacant unless and until finances warrant.

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

Capital spending is proposed to be dramatically reduced in future years in response to declining revenues. Based on current revenue projections, capital spending will decrease from \$10.8M in FY10-11 to \$3.0M in FY11-12 and to \$1.4M in FY12-13.

Personnel costs account for \$5.989M, a 6.6% increase over the prior year budget estimate and 28.3% of total budgeted expenditures. These expenses present steady upward pressure on the city's budget from year to year. Recent market-based losses in the value of pension assets have contributed to the steady escalation of mandated pension contributions. Employer contributions to the Police Pension Fund have nearly doubled since FY07-08. The IMRF employer contribution rate increased by 27.5% effective January 1, 2010.

The city incurred a 20% increase in health insurance rates last July. Going forward, 15% annual increases are budgeted; hopefully, lesser increases will be realized. The impact of the newly enacted national health insurance reform legislation remains undetermined at this time. Recent modifications to the city's retiree health insurance benefit will help contain long term costs and provide funding on an actuarially sound basis.

A final area of special concern affecting personnel expenses involves workers compensation benefits as our premium costs continue to escalate, growing by \$95,000 or 164% since 2005. Even these increased premiums have not kept pace with actual losses incurred in recent years. Staff continues to focus extra attention on risk management measures in an effort to reduce injuries and associated losses.

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 \$728,400 in the coming year, a \$309,000 or 74% increase over the last five 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.

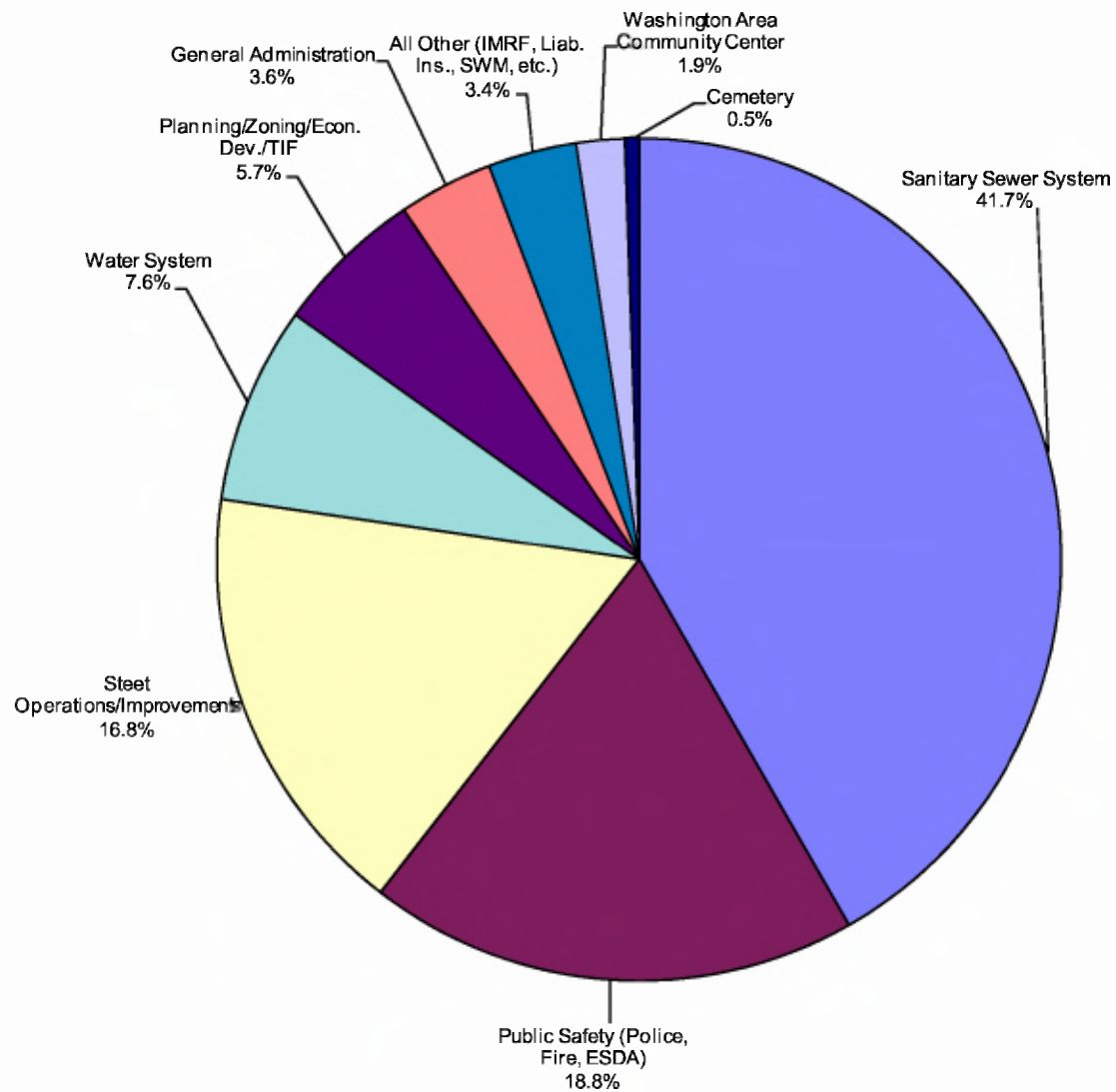
Despite current economic difficulties and future uncertainties, I remain confident that the city will find the means to meet the challenges of the coming year and continue to provide the services our residents expect. While we can never satisfy all of the wants of our residents, I am convinced that the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

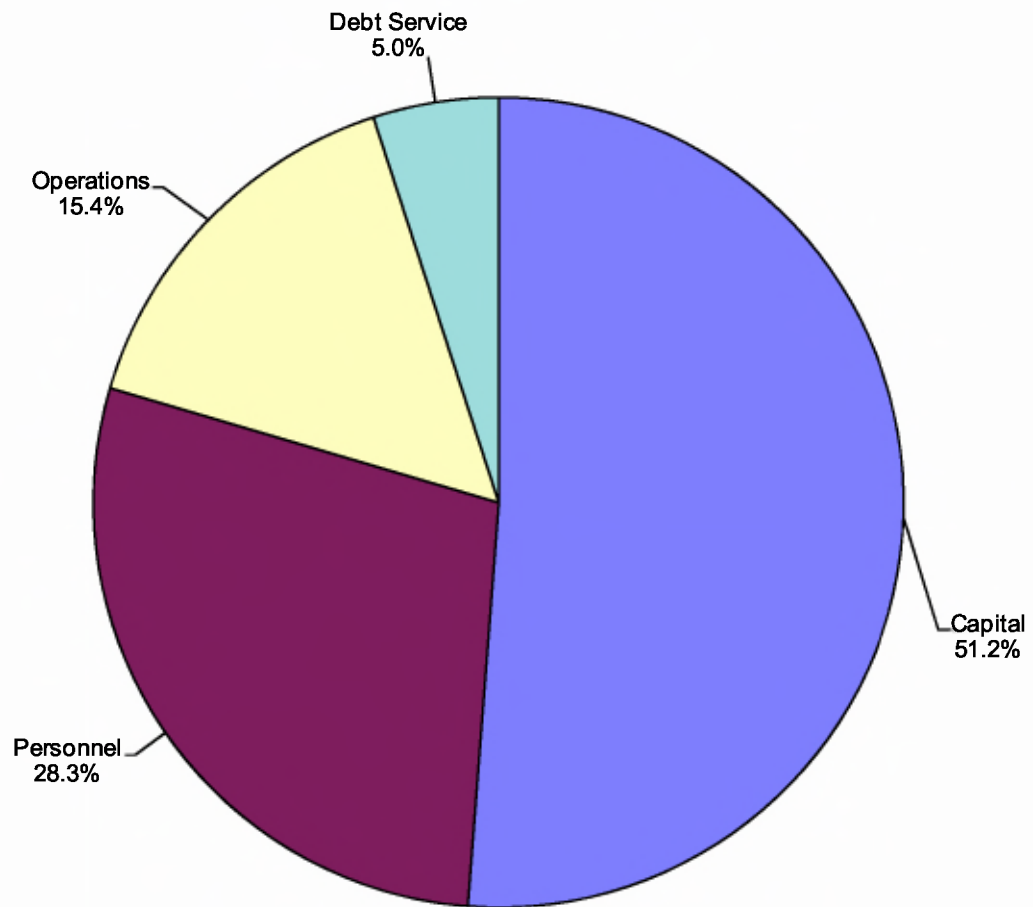
Respectfully submitted,

Robert A. Morris
City Administrator

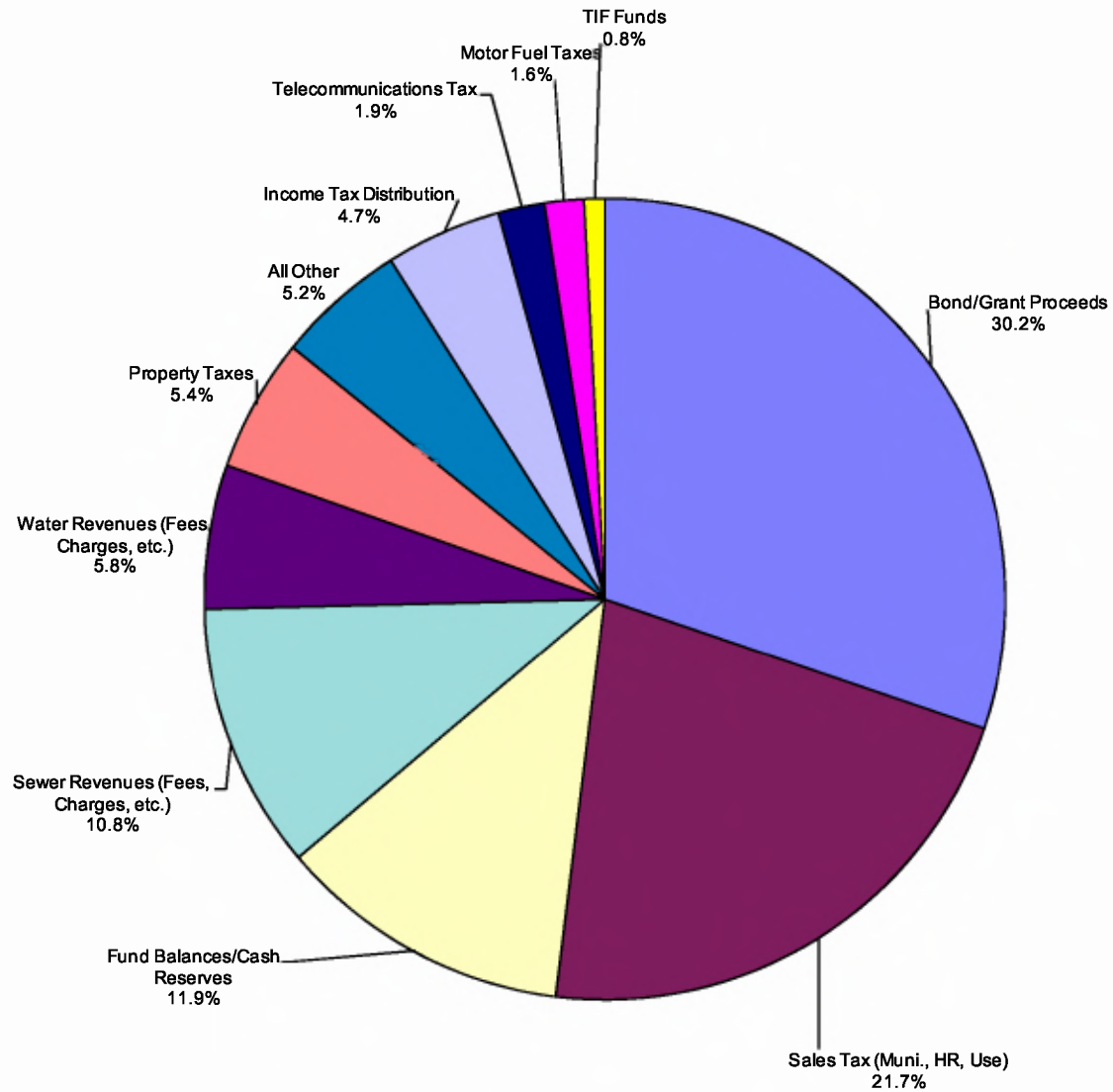
**Budgeted Expenses by Major Service Type
FY10-11**



**Budgeted Expenses by Major Expense Class
FY10-11**



**Budgeted Revenues by Major Revenue Source
FY10-11**



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 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
REVENUES:								
General	\$ 6,713,353	\$ 6,765,962	\$ 7,564,299	\$ 7,485,140	\$ 7,461,526	\$ 7,540,080	\$ 7,523,617	\$ 7,744,082
Proprietary	3,930,406	3,964,388	3,665,889	8,233,430	6,716,520	9,751,653	3,637,482	3,729,563
Special	1,083,581	1,086,106	1,136,308	1,068,800	1,033,442	1,106,850	1,152,300	1,203,300
TIF #1	269,465	248,244	257,951	264,291	197,070	-	-	-
TIF #2	166,240	173,866	163,368	167,500	167,922	176,500	181,000	187,000
Debt Service	11,110	15,896	4,570	9,000	1,300	1,500	1,500	1,500
SA/Cap. Proj.	5,633,562	1,211,824	270,864	48,849	49,747	48,448	756,675	48,432
TOTAL	\$ 17,807,717	\$ 13,466,286	\$ 13,063,269	\$ 17,277,010	\$ 15,627,527	\$ 18,625,031	\$ 13,252,574	\$ 12,913,877
EXPENDITURES:								
Personnel	\$ 4,225,879	\$ 4,276,548	\$ 4,548,544	\$ 5,616,653	\$ 5,290,237	\$ 5,989,555	\$ 6,476,970	\$ 6,989,181
Operations	2,434,390	2,341,329	2,650,800	3,193,085	2,628,977	3,260,642	3,198,565	3,705,993
Capital	6,294,611	3,692,917	3,237,290	12,117,800	7,846,681	10,826,020	2,994,743	1,421,129
Debt Service	672,962	1,031,148	947,732	924,431	854,430	1,059,237	1,195,199	1,186,583
Transfers	-	-	-	-	-	-	-	-
TOTAL	\$ 13,627,842	\$ 11,341,942	\$ 11,384,366	\$ 21,851,969	\$ 16,620,325	\$ 21,135,454	\$ 13,865,477	\$ 13,302,886
Revenue Over/ (Under) Exp.	\$ 4,179,875	\$ 2,124,344	\$ 1,678,903	\$ (4,574,959)	\$ (992,798)	\$ (2,510,423)	\$ (612,903)	\$ (389,009)

This page left intentionally blank.

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)								
	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Bal.				\$ 5,773,973	\$ 5,812,215	\$ 4,254,045	\$ 3,528,129	\$ 3,408,542
Unrestricted	\$ 5,779,678	\$ 5,726,287	\$ 6,734,737	\$ 6,424,950	\$ 6,406,100	\$ 6,529,953	\$ 6,506,480	\$ 6,655,407
L/A	1,626	2,252	2,972	4,500	600	2,000	2,200	2,400
City Hall	10,936	9,958	11,528	15,470	13,442	15,790	16,066	17,224
Streets	189,584	169,181	192,146	442,530	413,256	352,280	187,280	190,280
Police	197,083	232,500	218,328	242,410	251,510	357,900	414,857	482,895
Tourism/EDC	16,921	32,831	0	0	0	0	0	0
Planning/Zoning	0	0	0	0	0	0	0	0
Fire/Rescue	159,515	208,181	10,757	11,500	14,710	16,000	17,500	18,000
N. Cum. Road Impr.	17,925	4,781	4,388	1,000	150	2,000	2,000	2,000
Telecommunications Tax	359,793	393,203	403,943	396,000	395,800	395,500	395,500	395,500
TOTAL	\$ 6,733,061	\$ 6,779,174	\$ 7,578,799	\$ 7,538,360	\$ 7,496,568	\$ 7,671,423	\$ 7,541,883	\$ 7,763,706
EXPENDITURES:								
Personnel	\$ 2,881,439	\$ 2,849,769	\$ 3,000,376	\$ 3,914,600	\$ 3,612,841	\$ 4,153,425	\$ 4,505,761	\$ 4,873,787
Operations	1,339,219	1,146,266	1,357,588	1,627,670	1,401,150	1,680,865	1,700,085	2,141,620
Capital	91,785	174,871	631,981	3,276,500	2,928,544	511,300	22,500	22,500
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	1,012,579	1,633,463	1,933,750	1,040,370	1,113,423	2,057,469	1,438,344	1,080,126
TOTAL	\$ 5,325,022	\$ 5,804,369	\$ 6,923,695	\$ 9,859,140	\$ 9,055,958	\$ 8,403,059	\$ 7,666,690	\$ 8,118,033
Revenue Over (Under)	\$ 1,408,039	\$ 974,805	\$ 655,104	\$ (2,320,780)	\$ (1,560,390)	\$ (731,636)	\$ (124,807)	\$ (354,327)
Expend.								

GENERAL FUND: UNRESTRICTED

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

Total projected FY09-10 General Fund collections are estimated to be about \$19,000 less than budget. While sales tax collections have exceeded budget, income tax distributions alone expected to be \$147,000 under budget. Fortunately, sales taxes will exceed budget. Total inter-fund transfers are projected to be \$707,000 less than budget.

Source of Funds

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

Property Tax. A portion of the city's property tax levy is earmarked for General Fund purposes. Property tax revenues credited to the General Fund are projected to remain flat for FY10-11, FY11-12 and FY12-13.

Municipal Sales Tax. The city receives a share of the state collected Retailers' Occupation Tax (ROT) and the Service Occupation Tax (SOT). The ROT is imposed on Illinois businesses that make retail sales of tangible personal property for use or consumption. The SOT is imposed on the sale or transfer of tangible personal property as an incident to performing their service. The municipal sales tax rate is set at one percent for all Illinois cities. Municipal Sales Tax collections are projected to remain flat in FY10-11, increase by 1.5% in FY11-12 and increase by 2.5% in FY12-13.

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 projected to remain flat in FY10-11, increase by 1.5% in FY11-12 and increase by 2.5% in FY12-13.

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, all 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 projected to remain flat in FY10-11, increase by 1.5% in FY11-12 and increase by 2.5% in FY12-13.

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 remain flat in FY10-11, increase by 1.5% in FY11-12 and increase by 2.5% in FY12-13.

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 remain flat in FY10-11, increase by 1.5% in FY11-12 and increase by 2.5% in FY12-13.

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; 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 is balanced when comparing annual operating revenue against annual operating expenses. Nevertheless, the budget proposes the expenditure of General Corporate Fund reserve balances for the following special, one-time expenditures: Police Station renovations.

Special Opportunities, Challenges and/or Issues.

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

**GENERAL CORPORATE UNRESTRICTED
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 4,987,446	\$ 5,051,568	\$ 4,229,380	\$ 3,341,464	\$ 3,309,177
Min. Std. Bal. (a)						\$ 1,604,100	1,626,620	1,663,852
Surplus Funds						\$ 2,625,280	\$ 1,714,844	\$ 1,645,325
REVENUES:								
<i>Tax:</i>								
Property	\$ 0	\$ 0	\$ 298,365	\$ 330,000	\$ 329,500	\$ 330,000	\$ 330,000	\$ 330,000
Sales	2,242,456	2,072,498	2,520,596	2,422,500	2,500,000	2,500,000	2,537,500	2,600,938
Local Use	169,421	170,759	185,805	185,250	155,000	155,000	157,325	161,258
Home Rule (1.0%)	1,345,448	1,301,175	1,616,827	1,474,400	1,548,000	1,548,000	1,571,220	1,610,501
Home Rule (0.25%)	243,323	325,294	404,207	368,600	387,000	387,000	392,805	402,625
Prop. Repl.	28,127	30,918	23,330	15,000	20,000	20,000	20,300	20,808
State Inc.	1,135,659	1,240,547	1,159,559	1,134,600	987,000	987,000	1,001,805	1,026,850
Hotel/Motel	0		61,858	70,000	76,000	75,000	76,125	78,028
<i>License:</i>								
Liquor	22,636	22,619	25,597	25,000	27,500	25,000	25,000	25,000
Misc.	0	40	0	100	50	100	100	100
<i>Franchise:</i>								
CILCO	21,477	23,157	23,659	22,000	22,000	22,000	22,000	22,000
Cable	131,325	144,056	171,071	175,000	169,000	170,000	175,000	180,000
Solid Waste	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Interest	180,849	175,766	61,801	60,000	25,000	50,000	50,000	50,000
Misc. Inc.	6,664	3,139	4,624	2,500	3,500	2,500	2,500	2,500
Sale of Equipment	0	0	0	0	2,800	0	0	0
<i>Fines:</i>								
Court	122,707	117,870	104,757	100,000	93,000	95,000	95,000	95,000
Parking	1,300	620	775	1,000	750	800	800	800
Liquor	9,500	3,500	5,500	1,000	1,000	1,000	1,000	1,000
Ord. Viol.	4,125	5,105	2,480	2,000	2,500	2,500	2,500	2,500
<i>Fees:</i>								
Bld. & Signs	89,481	77,949	53,819	30,000	50,000	40,000	40,000	40,000
Forf. Bld. Fees	13,200	6,500	6,400	2,000	3,000	2,000	2,000	2,000
Var./Plats	7,370	2,775	1,677	2,000	1,500	1,500	1,500	1,500
GIS Map & Data Fees	0	0	30	0	0	0	0	0
TOTAL COLLECTIONS	\$ 5,779,068	\$ 5,726,287	\$ 6,734,737	\$ 6,424,950	\$ 6,406,100	\$ 6,416,400	\$ 6,506,480	\$ 6,655,407
<i>T/F From:</i>								
T/F No. 1	0	0	0	0	0	113,553	0	0
N. Cumm.	610	0	0	0	0	0	0	0
TOTAL	\$ 5,779,678	\$ 5,726,287	\$ 6,734,737	\$ 6,424,950	\$ 6,406,100	\$ 6,529,953	\$ 6,506,480	\$ 6,655,407
EXPENDITURES:								
Personnel	\$ 0	\$ 0	0	0	0	0	0	0
Operation	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Serv.	0	0	0	0	0	0	0	0
Inter T/F	251,043	501,160	523,667	379,600	390,000	1,396,194	396,393	395,893
TOTAL	\$ 251,043	\$ 501,160	\$ 523,667	\$ 379,600	\$ 390,000	\$ 1,396,194	\$ 396,393	\$ 395,893
Revenue Over (Under)								
Expend.	\$ 5,528,635	\$ 5,225,127	\$ 6,211,070	\$ 6,045,350	\$ 6,016,100	\$ 5,133,759	\$ 6,110,087	\$ 6,259,514
Intra T/F	\$ 4,324,749	\$ 4,578,205	\$ 5,502,278	\$ 7,574,510	\$ 6,838,288	\$ 6,021,675	\$ 6,142,374	\$ 6,503,121
Net Rev. Over (Under) Exp.	\$ 1,203,886	\$ 646,922	\$ 708,792	\$(1,529,160)	\$ (822,188)	\$ (887,916)	\$ (32,287)	\$ (243,607)

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	<i>FTE YEARS</i> 09-10	<i>FTE YEARS</i> 10-11	<i>ACTUAL</i> 08-09	<i>BUDGET</i> 09-10	<i>EST.ACT.</i> 09-10	<i>BUDGET</i> 10-11	<i>PROJ.</i> 11-12	<i>PROJ.</i> 12-13
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		
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>School Street Sewer CIP</i>			\$ 103,667	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Devonshire Trunk Sewer</i>			0	0	0	0	0	0
<i>Grant to Stormwater Mgmt.</i>			0	0	0	0	0	0
<i>WACC Debt Service Fund</i>			380,000	368,600	387,000	391,194	391,393	390,893
<i>Pol. Sta. Reno. Cap Proj Fund</i>			0	0	0	1,000,000	0	0
<i>Grant to ESDA</i>			40,000	11,000	3,000	5,000	5,000	5,000
TOTAL INTER-FUND TRANSFERS			\$ 523,667	\$ 379,600	\$ 390,000	\$ 1,396,194	\$ 396,393	\$ 395,893
TOTAL EXPENDITURES			\$ 523,667	\$ 379,600	\$ 390,000	\$ 1,396,194	\$ 396,393	\$ 395,893
Intra-Fund Transfers								
<i>L/A</i>			\$ 745,523	\$ 600,700	\$ 514,300	\$ 590,650	\$ 604,981	\$ 636,212
<i>City Hall</i>			69,115	1,089,880	935,165	158,160	64,259	68,900
<i>Streets</i>			1,836,479	2,114,320	1,936,182	1,437,975	1,421,925	1,506,767
<i>Police</i>			2,093,622	2,855,470	2,586,043	2,939,600	3,122,300	3,332,152
<i>Tourism/Economic Dev.</i>			59,619	67,100	59,676	68,175	67,515	68,928
<i>Planning, Zoning & Code Enforcement</i>			214,243	286,790	259,132	265,505	281,510	290,027
<i>Fire/Rescue</i>			483,677	560,250	547,790	561,610	579,885	600,135
TOTAL INTRA-FUND TRANSFERS			\$ 5,502,278	\$ 7,574,510	\$ 6,838,288	\$ 6,021,675	\$ 6,142,374	\$ 6,503,121
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 6,025,945	\$ 7,954,110	\$ 7,228,288	\$ 7,417,869	\$ 6,538,767	\$ 6,899,014

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 09-10) Projection

Total projected FY09-10 expenses are substantially under budget. All major cost categories are less than budget: personnel expenses are \$27,000 less than budget, operations expenses are \$41,000 under budget and capital expenditures are about \$21,000 less than budget. The EOY transfer from the General Fund will be about \$86,000 less than budget.

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 four (4) 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**

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Grant Proceeds</i>	\$ 165,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Water Fund</i>	313	626	986	1,750	300	1,000	1,100	1,200
<i>Sewer Fund</i>	313	626	986	1,750	300	1,000	1,100	1,200
<i>Mallard Crossing SSA</i>	1,000	1,000	1,000	1,000	0	0	0	0
<i>GF Unrestricted</i>	519,818	452,532	745,523	600,700	514,300	590,650	604,981	636,212
TOTAL	\$ 686,860	\$ 454,784	\$ 748,495	\$ 605,200	\$ 514,900	\$ 592,650	\$ 607,181	\$ 638,612
EXPENDITURES:								
<i>Personnel</i>	\$ 316,067	\$ 331,469	\$ 297,651	\$ 393,700	\$ 366,250	\$ 407,900	\$ 434,431	\$ 463,812
<i>Operations</i>	352,661	103,276	114,923	184,600	143,450	160,550	164,250	166,200
<i>Capital</i>	3,132	17,639	333,521	24,500	2,800	21,800	6,000	6,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	15,000	2,400	2,400	2,400	2,400	2,400	2,500	2,600
TOTAL	\$ 686,860	\$ 454,784	\$ 748,495	\$ 605,200	\$ 514,900	\$ 592,650	\$ 607,181	\$ 638,612
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	<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>
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				\$ 62,000	\$ 62,000	\$ 63,000	\$ 64,000	\$ 65,500
City Administrator	0.85	0.85						
Controller	0.80	0.80						
Acct. Supervisor	0.80	0.80						
Cust. Service Specialist	0.30	0.30						
Regular Salaries			204,769	225,000	215,000	230,000	243,225	257,210
P-T Accountant	0.48	0.48						
P-T Admin. Asst.	0.20	0.20						
Part Time Wages			30,250	34,000	24,000	34,000	35,955	38,022
Overtime			1,597	1,800	3,400	2,000	2,115	2,237
Unused Sick Time			499	3,400	1,200	3,500	3,701	3,914
Group Insurance			49,601	55,000	50,000	64,000	73,600	84,640
Retiree Health Insurance			6,810	6,800	6,800	6,800	6,970	7,144
Health Savings Plan Contribution			1,745	2,600	1,500	2,100	2,221	2,348
Workers Comp. Insurance			1,341	1,600	1,400	1,500	1,586	1,677
Unemployment Insurance Tax			1,039	1,500	950	1,000	1,058	1,118
TOTAL FTE YEARS	14.28	14.28						
TOTAL PERSONNEL			\$ 297,651	\$ 393,700	\$ 366,250	\$ 407,900	\$ 434,431	\$ 463,812
Operations Detail								
Repair & Maint.-Equip. (Contr.)			\$ 1,684	\$ 2,500	\$ 1,600	\$ 2,200	2,300	2,400
Engineering Fees			0	500	0	500	500	500
Legal Fees			20,659	22,000	27,300	24,000	24,500	25,000
Liquor Code Enforce.-Legal			1,153	5,000	1,000	2,500	2,500	2,500
Data Processing Support			17,150	20,000	14,700	18,500	19,000	20,000
Professional Fees			1,500	3,900	4,200	4,000	4,000	4,000
Animal Control			12,468	13,100	12,900	13,100	13,250	13,500
Postage Expense			4,036	5,200	4,900	5,300	5,500	5,700
Communications			4,827	5,500	4,300	4,500	4,750	5,000
Publishing Fees			1,414	800	900	950	1,000	1,000
Printing Fees			4,250	7,100	6,300	7,200	7,300	7,400
Recruitment			0	250	0	250	250	250
Membership Dues			3,483	4,800	4,300	4,500	4,500	4,500
Training-Elected Officials			1,701	6,900	5,000	5,300	6,500	6,500
Training-Staff			143	5,300	500	5,500	5,500	5,500
Subscriptions			199	300	300	300	300	300
Reference Materials/Manuals			2,211	2,400	2,400	2,500	2,600	2,700
Software			2,985	6,000	5,000	5,000	5,250	5,500
Surety Bond Expenses			845	900	850	900	1,000	1,000
Lease/Rent Expense			4,276	4,200	3,200	3,700	3,800	3,900
Repair & Maint.-Equip. (Comm.)			1,716	2,300	2,200	2,300	2,400	2,500
Office Supplies			6,337	6,200	10,000	7,000	7,000	7,000
Misc. Equip.			2,183	2,500	1,800	2,500	2,500	2,500
Taxes- Other			0	50	0	50	50	50
Misc. Expenses			7,741	7,200	12,300	6,500	6,500	6,500
Community Support			6,850	7,000	11,000	11,000	11,000	10,000
Contingency			5,112	40,000	6,500	20,000	20,000	20,000
Bad Debt Expense			0	2,700	0	500	500	500
TOTAL OPERATIONS			\$ 114,923	\$ 184,600	\$ 143,450	\$ 160,550	\$ 164,250	\$ 166,200
Capital Detail								
Purchase:								
Building			\$ 259,742	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			64,530	0	0	0	0	0
Equipment			9,249	24,500	2,800	21,800	6,000	6,000
TOTAL CAPITAL			\$ 333,521	\$ 24,500	\$ 2,800	\$ 21,800	\$ 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	\$ 2,400	\$ 2,500	\$ 2,600
TOTAL INTER-FUND TRANSFERS			\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
TOTAL EXPENDITURES			\$ 748,495	\$ 605,200	\$ 514,900	\$ 592,650	\$ 607,181	\$ 638,612

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 (FY09-10) Projection

Expenditures incurred in FY09-10 for the renovation of City Hall were about \$148,000 less than budget. As noted below, \$95,000 of this total has been carried forward into the FY10-11 budget to complete remaining work.

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 (\$95,000) are carried forward from the FY09-10 budget for the following purposes:

- \$60,000 Installation of fiber optic cable between City Hall and Police Station
- \$12,000 Repave parking lot
- \$10,000 Landscaping
- \$ 8,000 Construct sump pump discharge line (materials only, labor/equipment by city forces)
- \$ 5,000 Finishing interior décor

CITY HALL
REVENUE/EXPENDITURE SUMMARY

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>T/F From:</i>								
<i>GF Unrestr.</i>	\$ 43,739	\$ 39,828	\$ 69,115	\$ 1,089,880	\$ 935,165	\$ 158,160	\$ 64,259	\$ 68,900
<i>Water</i>	5,468	4,979	5,764	7,735	6,721	7,895	8,033	8,612
<i>Sewer</i>	5,468	4,979	5,764	7,735	6,721	7,895	8,033	8,612
TOTAL	\$ 54,675	\$ 49,786	\$ 80,643	\$ 1,105,350	\$ 948,607	\$ 173,950	\$ 80,325	\$ 86,124
EXPENDITURES:								
<i>Personnel</i>	\$ 16,248	\$ 14,559	\$ 16,131	\$ 21,100	\$ 17,800	\$ 23,100	\$ 24,775	\$ 26,599
<i>Operations</i>	36,563	35,227	41,562	54,250	49,412	55,850	56,550	59,525
<i>Capital</i>	1,864	0	22,950	1,030,000	881,395	95,000	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	\$ 54,675	\$ 49,786	\$ 80,643	\$ 1,105,350	\$ 948,607	\$ 173,950	\$ 80,325	\$ 86,124
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR CITY HALL

	<i>FTE YEARS</i> 09-10	<i>FTE YEARS</i> 10-11	<i>ACTUAL</i> 08-09	<i>BUDGET</i> 09-10	<i>EST. ACT.</i> 09-10	<i>BUDGET</i> 10-11	<i>PROJ.</i> 11-12	<i>PROJ.</i> 12-13
Personnel Detail								
<i>Custodian</i>	0.50	0.50						
<i>Regular Salaries</i>			\$ 14,754	\$ 16,000	\$ 16,000	\$ 17,000	\$ 17,978	\$ 19,011
<i>Overtime</i>			113	200	250	300	317	335
<i>Part-time Salaries</i>			95	0	0	0	0	0
<i>Unused Sick Time</i>			0	0	200	300	317	335
<i>Group Insurance</i>			0	3,500	0	3,750	4,313	4,959
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			218	350	300	350	370	391
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
<i>Workers Comp. Insurance</i>			629	800	800	1,100	1,163	1,230
<i>Uniform Rental</i>			322	250	250	300	317	335
TOTAL FTE YEARS	0.50	0.50						
TOTAL PERSONNEL			\$ 16,131	\$ 21,100	\$ 17,800	\$ 23,100	\$ 24,775	\$ 26,599
Operations Detail								
<i>R/M Building (Cont.)</i>			\$ 2,136	\$ 2,800	\$ 5,590	\$ 3,000	\$ 2,800	\$ 2,800
<i>R/M Equipment (Cont.)</i>			3,702	6,000	4,142	5,700	6,500	7,000
<i>Communications</i>			7,413	8,200	7,680	9,900	8,400	8,600
<i>Recruitment</i>			0	150	0	150	150	150
<i>Electricity</i>			15,931	20,500	16,000	17,500	19,250	21,175
<i>Heating</i>			3,061	3,300	3,000	4,000	4,000	4,500
<i>Property Insurance</i>			2,343	3,000	2,300	2,400	3,200	3,400
<i>R/M - Buildings (Comm.)</i>			1,140	3,100	2,300	2,500	3,300	3,500
<i>R/M-Equipment (Comm.)</i>			29	500	500	1,200	500	500
<i>Operating Supplies</i>			359	500	300	1,500	600	700
<i>Misc. Equipment</i>			0	500	0	1,000	600	700
<i>Janitorial Supplies</i>			5,160	4,300	3,500	4,000	4,500	4,700
<i>Misc. Expenses</i>			288	1,400	4,100	3,000	1,750	1,800
TOTAL OPERATIONS			\$ 41,562	\$ 54,250	\$ 49,412	\$ 55,850	\$ 55,550	\$ 59,525
Capital Detail								
<i>Purchase:</i>								
<i>Bldg./Property</i>			\$ 22,950	\$ 1,000,000	\$ 830,730	\$ 85,000	\$ 0	\$ 0
<i>Equipment</i>			0	0	28,665	0	0	0
<i>System Engineering</i>			0	30,000	22,000	0	0	0
<i>Landscaping</i>			0	0	0	10,000	0	0
TOTAL CAPITAL			\$ 22,950	\$ 1,030,000	\$ 881,395	\$ 95,000	\$ 0	\$ 0
Debt Service Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 80,643	\$ 1,105,350	\$ 948,607	\$ 173,950	\$ 80,325	\$ 86,124

STREET ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

Projected FY09-10 revenues are estimated to be under budget. Expenditures are also expected to be under budget. The FY09-10 General Fund transfer to Streets will be \$178,000 less more than originally budgeted.

Source of Funds

The Street account receives about \$185,000 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.

A one-time payment from IDOT is projected in the coming year in conjunction with the Wilmor/Kern overlay project (federal stimulus grant). Lastly, a transfer from the Telecommunications Tax Fund is planned to pay the local share of the Wilmor/Kern project and for planned repairs to the North Main Street bridge.

Budgeted Expenditures

As planned, total budgeted expenditures in the coming year are projected to decrease by nearly \$880,000. Most of the reduction is in capital expenditures.

Personnel. Total staff time charged against the Street budget is proposed to decrease by a net of 1.55 FTE. All of the reduction is in summer personnel. Departmental personnel are further classified as follows:

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

Total wage and benefit costs are projected to increase by about two percent over the FY09-10 budget. Going forward, these costs are expected to increase by about 7.2% in FY11-12 and 7.3% in FY12-13. 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), and street repairs (asphalt, concrete, sand, stone, paint, etc.). The total operations budget is reduced from the prior year budget estimate.

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:

\$ 243,000	Wilnor/Kern Mill and Overlay Project (Federal Stimulus)
35,000	North Main Street Bridge Repairs
33,500	General Street Maintenance (Spray patch)
30,000	Kern Rec. Trail extension
13,000	Replacement furnace—Legion Road facility
10,000	Freedom Parkway right-of-way
1,000	Misc. Equipment

(See MFT, MERF, 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 \$163,000. 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) and Phase II (2016), Summit Road Extension (2010-2011), 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 our current resources, the city is only able to address those problems that have reached a critical condition. Furthermore, repairs are frequently limited to spot patches even though more comprehensive solutions are warranted. 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 prior years. Continued work is highly recommended. Supplemental funding has been provided to complete the unfinished portions of the Kern Road recreation trail between Hillcrest and Cummings.

**STREETS
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
Street	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Repl.	6,967	7,946	7,851	6,000	6,500	6,000	6,000	6,000
<i>Fee:</i>								
Sidewalk Reim.	1,458	4,759	252	0	500	0	0	0
Curb & Gutter Rest.	11,400	6,300	5,475	2,500	3,350	2,500	2,500	2,500
Bridge Reimb (Taz. Co.)	0	0	0	210,000	209,698	0	0	0
Road and Bridge	116,182	129,470	156,580	170,000	152,428	155,000	158,000	161,000
Grant Proceeds	16,617	0	0	0	0	168,000	0	0
Recycling Grant	15,780	15,780	15,780	15,780	15,780	15,780	15,780	15,780
Miscellaneous	15,156	4,926	6,208	5,000	5,000	5,000	5,000	5,000
TOTAL COLLECTIONS	183,560	169,181	192,146	409,280	393,256	352,280	187,280	190,280
<i>T/F From:</i>								
GF Unrestricted	1,233,174	1,760,854	1,836,479	2,114,320	1,936,182	1,437,975	1,421,925	1,506,767
Water Fund	0	0	0	16,625	10,000	0	0	0
Sewer Fund	0	0	0	16,625	10,000	0	0	0
GF Telecom Fund	0	0	0	225,000	198,211	110,000	0	0
S. Wood SA	6,024	490	0	0	0	0	0	0
TOTAL BUDG. FUNDS	\$ 1,422,758	\$ 1,930,525	\$ 2,028,625	\$ 2,781,850	\$ 2,547,649	\$ 1,900,255	\$ 1,609,205	\$ 1,697,047
EXPENDITURES:								
Personnel	\$ 534,173	\$ 610,159	\$ 640,289	\$ 769,600	\$ 670,041	\$ 784,200	\$ 840,924	\$ 902,785
Operations	231,297	309,417	362,886	367,500	319,030	353,900	363,650	379,750
Capital	79,025	99,655	256,497	1,225,000	1,098,628	365,500	2,500	2,500
Debt Service	0	0	0	0	0	0	0	0
Inter T/F	575,816	914,935	774,107	425,370	464,170	402,875	408,851	420,233
TOTAL	\$ 1,420,311	\$ 1,934,166	\$ 2,033,779	\$ 2,787,470	\$ 2,551,869	\$ 1,906,475	\$ 1,615,925	\$ 1,705,267
Revenue Over (Under) Expenditures	\$ 2,447	\$ (3,641)	\$ (5,154)	\$ (5,620)	\$ (4,220)	\$ (6,220)	\$ (6,720)	\$ (8,220)

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
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	2.00						
Laborers	4.30	4.30						
Customer Serv. Specialist	0.40	0.40						
Regular Salaries			\$ 394,369	\$ 450,000	\$ 420,000	467,000	\$ 493,853	\$ 522,249
Alloc. to Recycling Grant			(10,000)	(10,300)	(9,959)	(10,500)	(11,104)	(11,742)
P-T Admin. Asst.	0.20	0.20						
PW Seasonal	2.40	0.75						
Grounds Mtnce.	1.20	1.30						
Part-Time Wages			54,849	80,000	45,000	63,000	66,623	70,453
Overtime			15,257	16,000	17,000	19,000	20,093	21,248
Standby			3,107	5,000	2,600	5,000	5,288	5,592
Unused Sick Time			1,697	6,800	2,200	7,200	7,614	8,052
Group Insurance			90,446	130,000	104,000	137,000	157,550	181,183
Retiree Health Insurance			30,399	32,000	32,000	32,000	32,800	33,620
Health Savings Plan Contribution			10,234	3,700	4,100	3,800	4,019	4,250
Workers Comp. Insurance			43,382	48,500	47,000	54,000	57,105	60,389
Uniform Rental			4,042	4,600	4,100	4,500	4,759	5,032
Unemployment Insurance Tax			2,517	3,300	2,000	2,200	2,327	2,460
TOTAL FTE YEARS	12.85	11.30						
TOTAL PERSONNEL			\$ 640,289	\$ 769,600	\$ 670,041	\$ 784,200	\$ 840,924	\$ 902,785
Operations Detail								
R/W Building - Cont.			\$ 3,270	\$ 19,500	\$ 24,886	\$ 7,500	\$ 2,500	\$ 2,500
R/W Equipment - Cont.			263	1,600	1,400	1,600	1,600	1,600
R/W Sidewalk Repl. - Cont.			5,190	7,000	9,000	8,000	8,000	8,000
R/W Streetscaping - Cont.			12,927	16,400	11,574	19,200	20,000	20,000
R/W Street Misc. - Cont.			60,366	25,000	11,000	25,000	25,000	25,000
Engineering Fees			5,011	2,200	1,200	4,700	2,500	2,750
Legal Fees			4,282	3,000	1,500	2,000	2,000	2,000
Drug/Alcohol Testing			270	500	150	500	500	500
Data Processing Support			297	200	600	400	400	400
Professional Fees			0	500	500	500	500	500
Communications			4,323	6,600	7,180	5,500	5,500	5,500
Printing/Advertising			544	1,000	800	1,000	1,000	1,000
Membership Dues			398	500	600	600	600	600
Training			40	500	418	500	500	500
Ref. Materials/Manuals			0	100	0	100	100	100
Electricity			73,024	80,000	82,500	88,000	93,000	98,000
Heating			13,421	19,000	4,000	8,000	8,500	9,000
Property Insurance			2,329	2,500	2,500	2,600	2,650	2,700
Lease/Rent Expense			421	1,000	1,249	1,000	1,200	1,500
R/W Buildings - Comm.			7,572	7,000	12,700	1,000	2,500	2,500
R/W Equipment - Comm.			3,241	2,500	2,700	2,500	2,500	2,500
R/W Asphalt - Comm.			18,766	21,500	21,600	21,500	23,000	25,000
R/W Pavement Marking - Comm.			4,402	4,500	2,326	9,500	10,000	10,000
R/W Snow/ice Control - Comm.			46,739	55,000	55,000	57,000	59,000	61,000
R/W Sand/Gravel - Comm.			6,617	9,500	6,000	9,500	10,000	10,500
R/W Concrete & Flowable - Comm.			20,566	21,000	6,800	18,000	20,000	22,000
R/W Street Misc. - Comm.			30,619	25,100	14,247	22,100	24,000	26,000
Office Supplies			717	500	500	500	500	500
Operating Supplies			4,645	4,000	8,000	5,000	5,000	5,000
Health & Safety Equipment			2,548	1,800	1,200	2,000	2,000	2,000
Misc. Equipment			4,620	5,000	5,700	5,000	5,000	5,000
Recycling Grant Expenses			20,934	21,400	20,000	22,000	22,500	24,000
Misc. Expenses			4,524	1,600	1,200	1,600	1,600	1,600
TOTAL OPERATIONS			\$ 362,866	\$ 367,500	\$ 319,030	\$ 353,900	\$ 363,650	\$ 379,750
Capital Detail								
Purchase:								
Equipment			\$ 1,999	\$ 15,000	\$ 6,000	\$ 1,000	\$ 2,500	\$ 2,500
Bld./Property			0	13,000	0	23,000	0	0
System Construction			172,298	1,110,000	1,023,769	326,500	0	0
System Engineering			82,200	87,000	68,659	15,000	0	0
System Legal			0	0	0	0	0	0
Traffic Signals			0	0	0	0	0	0
TOTAL CAPITAL			\$ 256,497	\$ 1,225,000	\$ 1,098,628	\$ 365,500	\$ 2,500	\$ 2,500
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
Kern Rd. DS Fund			\$ 140,731	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
S. Cummings DS Fund			87,004	84,162	84,162	81,320	78,477	75,635
Cruger Rd. DS Fund			84,266	83,208	88,208	81,566	80,374	78,598
Cruger Rd. Cap. Impr. Fund			189,600	0	0	0	0	0
Dallas Road Imp. Cap. Proj.			36,506	36,000	25,000	0	0	0
MERF			236,000	222,000	271,800	240,000	250,000	266,000
TOTAL INTER-FUND TRANSFERS			\$ 774,107	\$ 425,370	\$ 464,170	\$ 402,875	\$ 408,851	\$ 420,233
TOTAL EXPENDITURES			\$ 2,033,779	\$ 2,787,470	\$ 2,551,869	\$ 1,906,475	\$ 1,615,925	\$ 1,705,267

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 (FY09-10) Projection

Projected FY09-10 Police Department collections are moderately over budget. Expenses are estimated to be substantially under budget largely due to unfilled position vacancies and deferred expenditures. The General Fund transfer will be reduced accordingly.

Source of Funds

The Police Department budget receives direct income from property taxes for pension purposes, special events 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 custodial services. Previously all custodial services were charged to the City Hall budget. Health insurance premium costs are projected to increase by 15% in the coming year. Police Pension Fund expenses are estimated to increase by about \$90,000 or 50% in the coming year.

Operations. The operations budget has decreased slightly from the prior year. Lesser Police Commission expenses account for the majority of the decrease. Major operations expense categories include Legal Fees (primarily for court prosecutions and enforcement), and Training (for both new recruits and in-service training). New line items were added last year in recognition of the Police Department's full use and occupancy of the former City Hall building: electricity, heating and janitorial supplies. These expenses were previously charged against the City Hall Account.

Capital. Funding is proposed for the following capital purchases: new radio repeater (\$20,000) which was deferred from last year and \$7,000 for replacement personal computers (5) and software. (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 of the department's motor vehicle fleet.

Special Opportunities, Challenges and/or Issues.

Staffing. Increased staffing continues to be the Washington Police Department's highest priority. The department anticipates the need for full time staffing for a third patrol district in light of the community's rapid growth 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 become proficient in the various skills needed to increase personal confidence and to serve with the highest level of proficiency and professionalism in the protection of life and property. Training must guarantee that each employee is tactically and ethically prepared to handle high risk/low frequency challenges.

Supervision. Capable and efficient supervision maximizes overall effectiveness while minimizing litigious exposure. The supervisory staff is charged with leading and supervising their respective patrol and investigative teams. The department's command staff must develop future leaders from within while performing basic

supervisory functions: coaching, counseling, training, teaching, mentoring, disciplining, overseeing and developing our personnel. Each member of the Washington Police Department is encouraged to grow and develop into future leaders within the organization.

Facility. Plans to expand department operations into the first floor of the current City Hall building will alleviate crowding and dramatically improve conditions in meeting and dealing with the public at the station. The following building planning/programming activities are expected to be complete by early Spring 2010: evaluation of the existing building components, development of a conceptual floor plan, and preparation of a project budget detailing all anticipated costs and opportunities for phasing the construction. Building renovation monies 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 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
Property	\$ 118,097	\$ 115,976	\$ 136,266	\$ 173,000	\$ 172,800	\$ 259,000	\$ 310,800	\$ 373,000
Property Repl.	5,047	6,270	7,226	7,500	10,800	12,000	14,000	16,500
Special Events	19,159	14,370	5,760	5,000	12,000	5,000	5,000	5,000
Misc. Income	10,777	8,872	15,559	2,000	2,200	2,000	2,000	2,000
Sale of Equipment	0	0	0	0	1,100	0	0	0
Grant Proceeds	4,161	45,400	8,467	5,300	3,000	5,000	5,000	5,000
Training Reimbur.	0	0	0	0	0	20,000	20,000	20,000
Reimb. from WCHS	39,330	41,100	45,050	49,610	49,610	54,900	58,057	61,395
TOTAL COLLECTIONS	\$ 196,571	\$ 231,988	\$ 218,328	\$ 242,410	\$ 251,510	\$ 357,900	\$ 414,857	\$ 482,895
<i>T/F From:</i>								
GF Unrestr.	2,075,611	1,922,381	2,093,622	2,855,470	2,586,043	2,939,600	3,122,300	3,332,152
AED Fund	0	512	0	0	0	0	0	0
TOTAL	\$ 2,272,182	\$ 2,154,881	\$ 2,311,950	\$ 3,097,880	\$ 2,837,553	\$ 3,297,500	\$ 3,537,156	\$ 3,815,047
EXPENDITURES:								
Personnel	1,883,419	1,744,742	1,891,585	2,558,200	2,395,900	2,747,600	3,002,456	3,263,837
Operations	228,585	206,548	227,907	296,680	190,800	291,900	279,700	282,210
Capital	6,078	19,593	4,458	28,000	12,000	27,000	10,000	10,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	154,100	183,998	188,000	215,000	238,853	231,000	245,000	259,000
TOTAL	\$ 2,272,182	\$ 2,154,881	\$ 2,311,950	\$ 3,097,880	\$ 2,837,553	\$ 3,297,500	\$ 3,537,156	\$ 3,815,047
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
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 Technician	1.00	1.00						
Dispatchers	6.00	6.00						
Custodian	0.00	0.50						
Regular Salaries			\$ 1,008,707	\$ 1,440,000	\$ 1,365,000	\$ 1,500,000	\$ 1,607,400	\$ 1,699,826
P-T Dispatchers	1.00	1.00	18,957	34,000	33,000	36,000	38,070	40,259
P-T Officers	2.00	2.00	43,058	50,000	42,000	50,000	52,875	55,915
Overtime-Officers			143,997	160,000	160,000	160,000	169,200	178,929
Overtime allocated to Grants			0	5,000	0	5,000	5,288	5,592
Overtime-Dispatchers			41,230	50,000	43,000	45,000	47,588	50,324
Unused Sick Time			2,417	15,000	14,000	15,000	15,863	16,775
Group Insurance			299,578	410,000	355,000	450,000	517,500	595,125
Retiree Health Insurance			95,110	96,000	95,000	96,000	98,400	100,860
Health Savings Plan Contribution			10,783	18,000	13,000	20,000	21,150	22,366
Workers Comp. Insurance			49,099	57,000	54,000	60,000	64,402	68,105
Uniform Rental			29,314	35,000	33,000	34,000	34,000	34,000
Unemployment Insurance Tax			5,843	7,700	5,300	5,600	5,922	6,263
Police Pension Expense			143,492	180,500	183,600	271,000	324,800	389,500
TOTAL FTE YEARS	31.00	31.50						
TOTAL PERSONNEL			\$ 1,891,585	\$ 2,558,200	\$ 2,395,900	\$ 2,747,600	\$ 3,002,456	\$ 3,263,837
Operations Detail								
R/M Building-Cont.			\$ 2,632	\$ 4,200	\$ 1,000	\$ 4,050	\$ 4,050	\$ 4,100
R/M Equipment-Cont.			17,990	13,600	7,500	13,100	13,100	13,100
Legal Fees			88,838	85,000	85,000	100,000	85,000	85,000
Professional Fees			0	1,000	100	850	850	850
Postage Expense			675	1,500	650	1,300	1,300	1,300
Communications			7,583	12,000	8,500	10,000	10,000	10,000
Publishing Fees			240	1,000	100	800	800	800
Printing Fees			3,091	4,000	2,500	3,800	3,900	4,000
Recruitment			364	2,000	250	1,800	1,800	1,800
Membership Dues			5,634	6,000	5,600	5,800	6,000	6,000
Training			22,137	53,000	26,000	50,000	50,000	50,000
Subscriptions			597	500	450	450	500	500
Reference Materials/Manuals			621	400	400	350	350	350
Property Insurance			180	1,830	800	2,000	2,000	2,000
Electricity			0	10,000	2,500	16,000	17,600	19,360
Heating			0	3,500	800	3,500	3,750	4,000
Lease/Rent Expense			6,462	9,350	7,500	8,000	8,250	8,500
R/M Buildings-Comm.			2,305	5,000	750	4,000	4,000	4,000
R/M Equipment-Comm.			5,666	5,500	5,500	5,300	5,300	5,300
Office Supplies			4,808	5,000	3,500	4,800	4,900	5,000
Operating Supplies			2,001	3,000	1,600	2,900	3,000	3,000
Misc. Equipment			13,448	11,000	6,500	11,000	11,000	11,000
Janitorial Supplies			0	3,500	0	3,500	3,500	3,500
Misc. Expenses			5,477	7,500	5,500	7,100	7,250	7,250
Firearms Training			6,571	14,000	8,000	15,000	15,000	15,000
Police Commission Expense			27,280	28,000	9,800	16,000	16,000	16,000
Misc. Grant Disbursement			3,307	5,300	0	500	500	500
TOTAL OPERATIONS			\$ 227,907	\$ 296,680	\$ 190,800	\$ 291,900	\$ 279,700	\$ 282,210
Capital Detail								
Purchase:								
Equipment			\$ 4,458	\$ 28,000	\$ 12,000	\$ 27,000	\$ 10,000	\$ 10,000
Bldg./Property			0	0	0	0	0	0
TOTAL CAPITAL			\$ 4,458	28,000	12,000	27,000	10,000	10,000
Debt Service Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
Police Department - Special Projects			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
MERF			188,000	215,000	238,853	231,000	245,000	259,000
TOTAL INTER-FUND TRANSFERS			\$ 188,000	\$ 215,000	\$ 238,853	\$ 231,000	\$ 245,000	\$ 259,000
TOTAL EXPENDITURES			\$ 2,311,950	\$ 3,097,880	\$ 2,837,553	\$ 3,297,500	\$ 3,537,156	\$ 3,815,047

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 (FY09-10) Projection

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

Source of Funds

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

Budgeted Expenditures

Personnel. The city charges a portion (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 (\$12,000) and membership dues paid to the Economic Development Council for Central Illinois (\$2,500) for services related to tourism promotion and economic development activities.

Special Opportunities/Challenges/Issues

The City Council approved an increase in the city's Hotel/Motel tax rate from 5% to 6% with the increased revenue dedicated to support the Peoria Area Convention and Visitors Bureau (PACVB). This increased rate is currently expected to generate \$12,000 annually.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Hotel/Motel</i>	\$ 16,921	\$ 32,831	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>GF Unrestricted</i>	23,504	17,361	59,619	67,100	59,676	68,175	67,515	68,928
TOTAL	\$ 40,425	\$ 50,192	\$ 59,619	\$ 67,100	\$ 59,676	\$ 68,175	\$ 67,515	\$ 68,928
EXPENDITURES:								
<i>Personnel</i>	\$ 13,935	\$ 15,743	\$ 17,410	\$ 21,750	\$ 19,650	\$ 22,825	\$ 24,115	\$ 25,528
<i>Operations</i>	26,490	34,449	42,209	45,350	40,026	45,350	43,400	43,400
<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	\$ 40,425	\$ 50,192	\$ 59,619	\$ 67,100	\$ 59,676	\$ 68,175	\$ 67,515	\$ 68,928
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	<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>
Personnel Detail								
<i>P&D Director</i>	0.35	0.35						
<i>Regular Salaries</i>			\$ 16,917	\$ 21,000	\$ 19,000	\$ 22,000	\$ 23,265	\$ 24,603
<i>Unused Sick Time</i>			250	350	300	400	400	450
<i>Group Insurance</i>			0	0	0	0	0	0
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			243	400	350	425	450	475
<i>Unemployment Insurance Tax</i>			0	0	0	0	0	0
TOTAL FTE YEARS	0.35	0.35						
TOTAL PERSONNEL			\$ 17,410	\$ 21,750	\$ 19,650	\$ 22,825	\$ 24,115	\$ 25,528
Operations Detail								
<i>Contractual Services</i>			\$ 33,509	\$ 35,400	\$ 33,900	\$ 37,400	\$ 35,400	\$ 35,400
<i>Professional Fees</i>			5,762	0	0	0	0	0
<i>Communications</i>			0	100	0	100	100	100
<i>Membership Dues</i>			2,500	2,950	2,970	2,950	3,000	3,000
<i>Training</i>			100	900	800	900	900	900
<i>Subscriptions</i>			0	100	50	100	100	100
<i>Misc. Equipment</i>			0	100	0	100	100	100
<i>Tourism Expenses</i>			0	200	0	200	200	200
<i>Econ. Development Expenses</i>			\$ 338	\$ 5,600	\$ 2,306	\$ 3,600	\$ 3,600	\$ 3,600
TOTAL OPERATIONS			\$ 42,209	\$ 45,350	\$ 40,026	\$ 45,350	\$ 43,400	\$ 43,400
Capital Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 59,619	\$ 67,100	\$ 59,676	\$ 68,175	\$ 67,515	\$ 68,928

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 (FY09-10) Projection

Total FY09-10 expenses are expected to be substantially under budget. Accordingly, the anticipated General Fund transfer will be reduced by about \$27,000.

Source of Funds

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

Budgeted Expenditures

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

Operations. Total budgeted operations expenses are decreased from last year's budget. 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 (\$7,000)), membership dues (PPUATS, APA, IPOC, etc.), and software licenses and upgrades.

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

MERF Transfer. Transfers to the Motor Equipment Replacement Fund are budgeted to cover costs associated with the future replacement of the vehicle assigned to the Building Inspector.

Special Opportunities/Challenges/Issues

The department has made major strides in updating the city's GIS data base in recent years. Continued funding for the Tri-County GIS contractual services is included in the proposed budget.

Staff also successfully concluded the updating of the city's comprehensive plan and the extension of the Downtown TIF District during the past year. Other special, on-going work objectives include assistance to the newly formed Historic Preservation Commission and completion of the Route 8/Sunnyland Planning Study in conjunction with the City of East Peoria.

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

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
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>	161,819	179,411	214,243	286,790	259,132	265,505	281,510	290,027
TOTAL	\$ 161,819	\$ 179,411	\$ 214,243	\$ 286,790	\$ 259,132	\$ 265,505	\$ 281,510	\$ 290,027
EXPENDITURES:								
<i>Personnel</i>	\$ 117,597	\$ 133,097	\$ 137,310	\$ 150,250	\$ 143,200	\$ 167,800	\$ 179,060	\$ 191,227
<i>Operations</i>	42,536	43,330	73,667	107,540	95,932	95,705	96,150	92,400
<i>Capital</i>	1,686	2,984	3,266	11,000	2,000	2,000	4,000	4,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	18,000	18,000	0	2,300	2,400
TOTAL	\$ 161,819	\$ 179,411	\$ 214,243	\$ 286,790	\$ 259,132	\$ 265,505	\$ 281,510	\$ 290,027
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Personnel Detail								
<i>P&D Director</i>	0.55	0.55						
<i>Bldg. & Zoning Supv.</i>	1.00	1.00						
<i>Regular Salaries</i>			\$ 79,573	\$ 82,000	\$ 83,000	\$ 91,000	\$ 96,233	\$ 101,766
<i>P-T Inspectors</i>	0.60	0.60						
<i>P-T Admin. Asst.</i>	0.20	0.20						
<i>P.W./Planning Tech.</i>	0.00	0.00						
<i>Part-Time Wages</i>			31,196	37,000	30,000	38,000	40,185	42,496
<i>Overtime</i>			71	750	100	500	529	559
<i>Unused Sick Time</i>			417	1,300	800	1,400	1,481	1,566
<i>Group Insurance</i>			13,616	16,000	16,000	19,000	21,850	25,128
<i>Retiree Health Insurance</i>			4,255	4,500	4,300	4,500	4,613	4,728
<i>Health Savings Plan Contribution</i>			406	600	500	700	740	783
<i>Workers Comp. Insurance</i>			6,922	7,000	7,900	12,000	12,690	13,420
<i>Payroll Taxes</i>			754	1,100	600	700	740	783
<i>Uniform Allowance</i>	0.00	0.00	100	0	0	0	0	0
TOTAL FTE YEARS	2.35	2.35						
TOTAL PERSONNEL			\$ 137,310	\$ 150,250	\$ 143,200	\$ 167,800	\$ 179,060	\$ 191,227
Operations Detail								
<i>Mileage</i>			\$ 566	\$ 900	\$ 450	\$ 900	\$ 900	\$ 900
<i>Engineering Fees</i>			0	1,000	0	4,750	4,750	1,000
<i>Legal Fees</i>			3,316	20,000	13,500	20,000	20,000	20,000
<i>Consultation/Contractual</i>			53,698	59,800	59,140	44,800	45,000	45,000
<i>Postage Expenses</i>			640	1,200	1,050	1,200	1,200	1,200
<i>Communications</i>			1,391	1,700	1,550	1,700	1,700	1,700
<i>Publishing Fees</i>			553	1,800	1,600	1,800	1,800	1,800
<i>Printing Fees</i>			43	300	200	300	300	300
<i>Recruitment</i>			0	200	200	200	200	200
<i>Membership Dues</i>			4,800	5,425	5,094	5,925	6,000	6,000
<i>Training</i>			1,814	4,225	3,823	3,840	3,900	3,900
<i>Subscriptions</i>			929	1,190	1,022	1,190	1,200	1,200
<i>Reference Materials</i>			187	1,600	978	1,600	1,600	1,600
<i>Software</i>			3,893	4,600	4,300	4,600	4,600	4,600
<i>Office Supplies</i>			861	1,100	1,000	1,100	1,200	1,200
<i>Misc. Equipment</i>			786	1,200	1,125	500	500	500
<i>Miscellaneous Expense</i>			190	1,300	900	1,300	1,300	1,300
TOTAL OPERATIONS			\$ 73,667	\$ 107,540	\$ 95,932	\$ 95,705	\$ 96,150	\$ 92,400
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 3,266	\$ 11,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000
TOTAL CAPITAL			\$ 3,266	\$ 11,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>Merf</i>			\$ 0	\$ 18,000	\$ 18,000	\$ 0	\$ 2,300	\$ 2,400
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 18,000	\$ 18,000	\$ 0	\$ 2,300	\$ 2,400
TOTAL EXPENDITURES			\$ 214,243	\$ 286,790	\$ 259,132	\$ 265,505	\$ 281,510	\$ 290,027

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 (FY09-10) Projection

FY09-10 projected revenues and expenditures are consistent with the budget. The General Fund transfer will be slightly less 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.

Special Opportunities/Challenges/Issues

Financial support for the Washington Volunteer Fire Department and Rescue Squad has been steadily increased over the last several years. The city's contractual obligations to support WVFD fire and ambulance operations have increased from \$277,572 in May 2004 to a proposed \$548,550 in May 2010. This additional financial support has been in recognition of increasing demands for services particularly related to ambulance and rescue activities and the employment of a full time Fire Chief to manage the department.

**FIRE AND RESCUE
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 150,544	\$ 198,721	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	8,971	9,460	10,757	11,500	14,710	16,000	17,500	18,000
<i>Misc.</i>	0	0	0	0	0	0	0	0
TOTAL COLLECTIONS	\$ 159,515	\$ 208,181	\$ 10,757	\$ 11,500	\$ 14,710	\$ 16,000	\$ 17,500	\$ 18,000
T/F From:								
<i>GF Unrestricted</i>	109,053	205,838	483,677	560,250	547,790	561,610	579,885	600,135
TOTAL BUDG. FUNDS	\$ 268,568	\$ 414,019	\$ 494,434	\$ 571,750	\$ 562,500	\$ 577,610	\$ 597,385	\$ 618,135
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	268,568	414,019	494,434	571,750	562,500	577,610	597,385	618,135
<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	\$ 268,568	\$ 414,019	\$ 494,434	\$ 571,750	\$ 562,500	\$ 577,610	\$ 597,385	\$ 618,135
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	<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>
Personnel Detail								
<i>N/A</i>	0.00	0.00						
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
<i>R/M Building - Cont.</i>			\$ 2,522	\$ 14,500	\$ 12,000	\$ 5,000	\$ 5,000	\$ 5,000
<i>R/M Equipment - Cont.</i>			0	1,000	0	1,000	1,000	1,000
<i>Legal Fees</i>			0	2,000	500	1,000	1,000	1,000
<i>Property Insurance</i>			2,493	2,700	2,600	2,900	2,800	2,900
<i>WVFD & RS Payments</i>			422,083	440,000	440,000	455,400	471,400	488,000
<i>Equipment Funding</i>			0	0	0	0	0	0
<i>Fire Chief Funding</i>			49,581	90,000	90,000	93,150	96,400	99,800
<i>Northern Tazewell Pmts.</i>			16,250	17,250	17,250	17,860	18,485	19,135
<i>R/M Building - Comm.</i>			0	300	150	300	300	300
<i>Misc. Expenses</i>			1,505	4,000	0	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 494,434	\$ 571,750	\$ 562,500	\$ 577,610	\$ 597,385	\$ 618,135
Capital Detail								
<i>Purchase:</i>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Bld./Property</i>			0	0	0	0	0	0
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
<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			\$ 494,434	\$ 571,750	\$ 562,500	\$ 577,610	\$ 597,385	\$ 618,135

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 (FY09-10) Projection

Revenues are projected to be consistent with budget. Budgeted transfers to the North Cummings Lane and Lincoln Bridge projects are estimated to be about \$50,000 less than budget.

Source of Funds

The city will receive income from the Telecommunications Tax currently estimated to total \$395,000 per year plus interest on investments.

Budgeted Expenditures

Monies are budgeted for the following purposes:

FY10-11

\$25,000 transfer to Dallas Road Improvement Capital Project Fund for right-of-way and easements

\$35,000 transfer to Street Fund for N. Main Street Bridge Repairs

\$75,000 transfer to Street Fund for Kern/Wilmor mill/overlay

\$100,000 expense for Washington's share of the Summit Road extension

FY11-12

\$100,000 expense for Washington's share of the Summit Road extension

\$383,300 transfer to Dallas Road Improvement Capital Project Fund for construction purposes

FY12-13

\$500,000 expense for Washington's share of the Illinois Route 8 improvement

The exact scheduling and cost of the Summit Road and Route 8 projects are uncertain at present.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Bal.				\$ 689,973	\$ 667,327	\$ 30,885	\$ 193,385	\$ 107,585
REVENUES:								
<i>Telecommunications Tax</i>	\$ 350,176	\$ 372,878	\$ 394,095	\$ 385,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 395,000
<i>Interest</i>	9,617	20,325	9,848	11,000	800	500	500	500
TOTAL COLLECTIONS	359,793	393,203	403,943	396,000	395,800	395,500	395,500	395,500
T/F N. Cum. Rdway Imp.	0	0	0	0	0	2,000	2,000	2,000
TOTAL REVENUE	\$ 359,793	\$ 393,203	\$ 403,943	\$ 396,000	\$ 395,800	\$ 397,500	\$ 397,500	\$ 397,500
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	100,000	100,000	500,000
<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>	16,620	30,970	445,576	0	0	25,000	383,300	0
TOTAL	\$ 16,620	\$ 30,970	\$ 445,576	\$ 0	\$ 0	\$ 125,000	\$ 483,300	\$ 500,000
Revenue Over (Under) Expenditures	\$ 343,173	\$ 362,233	\$ (41,633)	\$ 396,000	\$ 395,800	\$ 272,500	\$ (85,800)	\$ (102,500)
Intra T/F	0	0	0	1,083,000	1,032,242	110,000	0	0
Net Rev. Over (Under) Exp.	\$ 343,173	\$ 362,233	\$ (41,633)	\$ (687,000)	\$ (636,442)	\$ 162,500	\$ (85,800)	\$ (102,500)

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

	<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>
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>Summit Road Reimbursement to EP</i>			\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000	\$ 0
<i>Route 8 Reimbursement to IDOT</i>			0	0	0	0	0	500,000
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000	\$ 500,000
Capital Detail								
<i>Purchase - System Construction</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>Storm Water Management</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Dallas Road Improvement</i>			0	0	0	25,000	383,300	0
<i>Muller Road Cap. Impr. Fund</i>			445,576	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 445,576	\$ 0	\$ 0	\$ 25,000	\$ 383,300	\$ 0
TOTAL EXPENDITURES			\$ 445,576	\$ 0	\$ 0	\$ 125,000	\$ 483,300	\$ 500,000
Intra-Fund Transfers								
<i>N. Cummings Road Imp.</i>			\$ 0	\$ 858,000	\$ 834,031	\$ 0	\$ 0	\$ 0
<i>Street Fund</i>			\$ 0	\$ 225,000	\$ 198,211	110,000	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 1,083,000	\$ 1,032,242	\$ 110,000	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 445,576	\$ 1,083,000	\$ 1,032,242	\$ 235,000	\$ 483,300	\$ 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 (FY09-10) Projection

The North Cummings Lane improvement was completed in 2009. Final costs were about \$26,000 less than budget. Accordingly, the transfer from the Telecommunications Tax Fund will be \$24,000 less than originally planned.

Source of Funds

As noted above, the city receives payments when lots are platted in certain areas located north of Route 24. It is currently estimated that 170 lots have yet to be final platted in this area.

Budgeted Expenditures

As future roadway fees are received, the revenue will be reimbursed to the Telecommunications Tax Fund.

N. CUMMINGS ROADWAY IMPROVEMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	06-07	07-08	08-09	09-10	09-10	10-11	11-12	12-13
Beg. Cash Balance	\$ 105,445	\$ 123,370	\$ 93,151	\$ 102,174	\$ 97,540	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Roadway Impr. Fee</i>	\$ 12,015	\$ 0	\$ 3,240	\$ 0	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000
<i>Interest</i>	5,910	4,781	1,148	1,000	150	0	0	0
TOTAL COLLECTIONS	\$ 17,925	\$ 4,781	\$ 4,388	\$ 1,000	\$ 150	\$ 2,000	\$ 2,000	\$ 2,000
T/F From Tele. Tax	0	0	0	858,000	834,031	0	0	0
TOTAL BUDG. FUNDS	17,925	4,781	4,388	859,000	834,181	2,000	2,000	2,000
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	35,000	11,289	958,000	931,721	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	\$ 35,000	\$ 11,289	\$ 958,000	\$ 931,721	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 17,925	\$ (30,219)	\$ (6,901)	\$ (99,000)	\$ (97,540)	\$ 2,000	\$ 2,000	\$ 2,000
Intra T/F	0	0	0	0	0	2,000	2,000	2,000
Net Rev. Over (Under) Exp.	\$ 17,925	\$ (30,219)	\$ (6,901)	\$ (99,000)	\$ (97,540)	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
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>N/A</i>			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>System construction</i>			\$ 0	\$ 900,000	\$ 888,400	\$ 0	\$ 0	\$ 0
<i>System engineering</i>			11,289	58,000	43,321	0	0	0
TOTAL CAPITAL			\$ 11,289	\$ 958,000	\$ 931,721	\$ 0	\$ 0	\$ 0
Debt Service Detail								
<i>N/A</i>			0	0	0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>N/A</i>			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 11,289	\$ 958,000	\$ 931,721	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers								
<i>GF-Telecommunication Tax</i>			\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 11,289	\$ 958,000	\$ 931,721	\$ 2,000	\$ 2,000	\$ 2,000

WATER FUND

Core Service, Purpose or Function

The city is responsible for the provision of safe and reliable potable water required for domestic consumption, business use and fire protection purposes in meeting current needs and sustaining future growth and development.

Current Year (FY09-10) Projection

FY09-10 collections are estimated to be over budget. Expenditures are expected to be under budget by \$126,000; a portion of this under run will be carried forward into the FY10-11 budget for unfinished work related to the WTP 1 Reaction Basin. FYE cash reserves will decrease by \$182,000, \$164,000 less than planned.

Source of Funds

The Water Fund is intended to operate as a self-sustaining enterprise account: system revenues should fully cover system expenses. The city assesses user fees for water services. The current base user fee is \$3.56 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>
1.86	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 remain unchanged in FY10-11 compared to the prior year budget. This is due to the decrease in personnel time charged to the Water Department. Total personnel costs are projected to increase by about 7.5% in both FY11-12 and FY12-13 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 decrease by \$48,000 compared to the prior year budget.

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

Reaction Basin Replacement-WTP No. 1	\$101,000 (Carried forward from prior year)
Water Meters	50,000
Water Main Replacement Program	50,000
Variable Frequency Drives for Wells (2)	27,000 (Carried forward from prior year)
Fire Hydrant Replacement Program (4)	12,000
Undesignated	5,000

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

Debt Service

Debt service payments are estimated to total about \$10,165 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 Illinois Municipal Retirement Fund (IMRF) to pay a portion of the retirement contributions for employees assigned to the Water Fund. (Please note that 100% of these IMRF/SSI costs are now paid directly from the Water Fund. Previously, a portion of these costs were paid from property taxes.)

Special Opportunities, Challenges and/or Issues

Long-Term Finances. The city has experienced rapidly escalating commodity costs in recent years. Costs for electricity have increased by about 85% since rate deregulation. Softener salt expenses have grown from \$66,000 to \$104,000 over the last three years. Lastly, chemical costs have increased by about 50% since FY07-08. While these 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.

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. Monies are budgeted in the Water Tower Reserve Account 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 is the weakest link of the city's water system. As noted in prior years, special areas of concern include the following:

- Many of the city's older, more established neighborhoods have undersized, deteriorating water mains in need of being upgraded.
- The distribution systems served by the city's two water treatment plants have historically operated independent of one another. In order to improve overall system reliability and meet the increased water demand resulting from new growth, the city has been taking measures to enhance the inter-operability of the two systems. New valving will be installed at the intersection of Dallas and Westminster in 2010 to further this objective. The construction of a second water main feed from WTP No. 2 to the distribution system along Business Route 24 is planned for the future.
- The water systems serving newly developing areas need attention (primarily looping) to assure adequate, reliable flows and pressure. A second supply line to serve the residential area north of Route 24 was constructed in 2009. A connecting main was constructed along Dallas and Nofsinger Roads this past year. Other areas of special concern include: the city's northeast quadrant, areas north of Washington Estates; and developing areas along Cruger Road.

**WATER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 1,341,251	\$ 1,383,876	\$ 1,202,117	\$ 895,527	\$ 849,215
Min. Std. Bal. (a)						\$ 275,313	\$ 281,783	\$ 288,415
Surplus Funds						\$ 926,804	\$ 613,744	\$ 560,801
REVENUES:								
Metered Sales	\$ 950,557	\$ 1,010,659	\$ 1,046,313	\$ 1,010,000	\$ 1,010,000	\$ 1,035,250	\$ 1,061,131	\$ 1,087,660
Pumphouse Sales	2,407	2,475	2,291	2,500	1,800	2,000	2,000	2,000
Penalty Charges	5,854	5,358	5,056	6,000	5,600	7,500	7,500	7,500
Water Meters	25,520	22,220	18,810	7,000	18,000	15,000	15,000	15,000
Water Construction	9,700	9,100	7,900	5,000	8,000	7,500	7,500	7,500
Interest	38,981	42,840	28,769	15,000	15,000	25,000	25,000	25,000
Forfeited Inspection Fees	6,200	13,900	10,500	5,000	5,000	5,000	5,000	5,000
Bridge Reimb (Taz. Co.)	0	0	0	0	14,056	0	0	0
Misc. Income	3,187	11,791	8,703	4,000	5,000	4,000	4,000	4,000
TOTAL COLLECTIONS	\$ 1,042,406	\$ 1,118,343	\$ 1,128,342	\$ 1,054,500	\$ 1,082,456	\$ 1,101,250	\$ 1,127,131	\$ 1,153,660
T/F From:								
Sewer	23,386	28,910	22,066	20,000	30,000	25,000	25,000	25,000
TOTAL REVENUE	\$ 1,065,792	\$ 1,147,253	\$ 1,150,408	\$ 1,074,500	\$ 1,112,456	\$ 1,126,250	\$ 1,152,131	\$ 1,178,660
EXPENDITURES:								
Personnel	\$ 381,161	\$ 375,692	\$ 430,342	\$ 456,000	\$ 458,800	\$ 456,000	\$ 490,520	\$ 528,331
Operations	294,547	332,146	393,877	474,570	381,530	426,280	443,980	457,903
Capital	137,321	66,654	86,951	354,000	327,344	245,000	112,000	112,000
Debt Service	11,586	11,083	10,728	10,520	10,520	10,165	9,810	9,454
Inter-Fund T/F	91,781	99,705	97,750	125,110	116,021	135,395	142,133	151,812
TOTAL EXPENDITURES	\$ 916,396	\$ 885,280	\$ 1,019,648	\$ 1,420,200	\$ 1,294,215	\$ 1,272,840	\$ 1,198,443	\$ 1,259,500
Revenue Over (Under) Expenditures	\$ 149,396	\$ 261,973	\$ 130,760	\$ (345,700)	\$ (181,759)	\$ (146,590)	\$ (46,311)	\$ (80,840)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 160,000	\$ 0	\$ 0
Net Rev. Over (Under) Exp.	\$ 149,396	\$ 261,973	\$ 130,760	\$ (345,700)	\$ (181,759)	\$ (306,590)	\$ (46,311)	\$ (80,840)

Annual Budget
FY 2010-11
City of Washington, IL

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Personnel Detail								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	0.10	0.10						
Public Services Manager	0.15	0.15						
WTP Supervisor	1.00	1.00						
WTP Operator	1.00	0.80						
Water/Sewer Distr. Supv.	0.45	0.45						
Pub. Works Inspector	0.40	0.40						
Laborers	1.35	1.35						
Dist. Serv. Specialist	1.15	1.15						
Acctg. Supervisor	0.10	0.10						
Custodian	0.25	0.00						
Regular Salaries			\$ 292,344	\$ 295,000	\$ 307,000	\$ 290,000	\$ 306,675	\$ 324,309
PT Accountant	0.05	0.05						
Pub. Works Seasonal	0.25	0.12						
Part Time Wages			2,886	8,000	2,900	7,500	7,931	8,387
Overtime			18,491	22,000	21,000	20,000	21,150	22,366
Standby			2,081	2,200	2,800	2,500	2,644	2,796
Unused Sick Time			1,608	4,500	2,200	4,500	4,759	5,032
Group Insurance			75,977	87,000	86,000	95,000	109,250	125,638
Retiree Health Insurance			14,273	15,000	15,000	15,000	15,375	15,759
Health Savings Plan Contribution			5,893	2,800	4,400	2,800	2,961	3,131
Unemployment Insurance Tax			1,111	1,500	900	1,000	1,058	1,118
Workers Comp. Insurance			13,180	15,000	13,500	14,500	15,334	16,215
Uniform Rental			2,498	3,000	3,100	3,200	3,384	3,579
TOTAL FTE YEARS	6.56	5.98						
TOTAL PERSONNEL			\$ 430,342	\$ 456,000	\$ 458,600	\$ 456,000	\$ 490,520	\$ 528,381
Operations Detail								
R/W - Building-Cont.			\$ 2,648	\$ 8,350	\$ 7,200	\$ 1,400	\$ 1,500	\$ 1,500
R/W-Equipment-Cont.			2,130	1,900	4,100	1,900	2,000	2,000
R/W-System-Cont.			13,317	30,500	22,000	11,000	12,000	12,000
Engineering Fees			0	2,000	0	5,750	5,750	3,000
Legal Fees			4,809	2,500	3,200	1,500	1,500	1,500
Drug & Alcohol Testing			145	300	150	300	300	300
Data Processing Support			2,255	3,200	3,200	3,300	3,400	3,500
Consultation Fees			0	1,500	0	1,500	1,500	1,500
Water Testing			7,404	7,250	5,600	9,750	10,000	10,500
Postage Expenses			4,730	5,400	4,400	5,200	5,400	5,600
Communications			5,293	7,400	4,900	6,400	6,500	6,500
Printing/Advertising			2,333	2,200	1,500	2,200	2,300	2,400
Membership Dues			949	1,000	1,000	1,000	1,000	1,000
Training			35	1,200	500	1,200	1,200	1,200
Ref. Materials/Manuals			110	120	100	120	130	140
Software			0	0	2,700	500	500	500
Electricity			147,725	165,000	135,000	145,000	152,250	159,863
Heating			4,627	3,750	3,000	4,500	4,750	5,000
Property Insurance			8,454	8,700	8,000	8,100	8,500	9,000
Lease/Rent Expense			535	1,400	4,980	2,260	2,300	2,400
R/W-Building-Comm.			1,246	1,000	600	700	800	900
R/W-Equipment-Comm.			1,934	2,000	1,000	2,000	2,200	2,400
R/W-System-Comm.			59,117	48,500	36,000	45,500	45,000	45,000
Office Supplies			950	1,200	800	1,000	1,000	1,000
Operating Supplies			2,435	3,000	2,000	3,000	3,000	3,000
Health & Safety Equipment			1,926	1,200	800	1,200	1,200	1,200
Miscellaneous Equipment			1,940	13,000	3,000	4,000	4,000	4,000
Chemicals			33,855	38,000	35,000	40,000	42,000	44,000
Softener Salt			73,201	104,000	89,000	104,000	110,000	115,000
Lab/Testing Supplies			4,773	3,000	1,500	3,000	3,000	3,000
Miscellaneous Expenses			953	1,500	500	1,500	1,500	1,500
Bad Debts			6,696	4,500	7,000	7,500	7,500	7,500
TOTAL OPERATIONS			\$ 363,877	\$ 474,570	\$ 381,530	\$ 426,260	\$ 443,980	\$ 457,903
Capital Detail								
Purchase:								
Equipment			\$ 0	\$ 0	\$ 9,000	\$ 0	\$ 0	\$ 0
Legal			0	0	300	1,000	0	0
Blkd./Property			0	0	0	0	0	0
System			19,758	267,000	250,544	194,000	62,000	62,000
System Engineering			23,060	27,000	7,500	0	0	0
Motors			44,133	40,000	60,000	50,000	50,000	50,000
TOTAL CAPITAL			\$ 86,951	\$ 354,000	\$ 327,344	\$ 245,000	\$ 112,000	\$ 112,000
Debt Service Detail								
S. Cummings Impr. Bond			\$ 10,728	\$ 10,520	\$ 10,520	\$ 10,165	\$ 9,810	\$ 9,454
TOTAL DEBT SERVICE			\$ 10,728	\$ 10,520	\$ 10,520	\$ 10,165	\$ 9,810	\$ 9,454
Inter-Fund Transfer Detail								
T/F to MERF			\$ 58,000	\$ 64,000	\$ 64,000	\$ 86,000	\$ 89,000	\$ 74,000
T/F to L/A			986	1,750	300	1,000	1,100	1,200
T/F to City Hall			5,764	7,735	6,721	7,895	8,033	8,612
T/F to Streets			0	16,625	10,000	0	0	0
T/F to IMRF			33,000	35,000	35,000	60,500	64,000	68,000
TOTAL INTER-FUND TRANSFERS			\$ 97,750	\$ 125,110	\$ 116,021	\$ 135,395	\$ 142,138	\$ 151,812
Intra-Fund Transfers								
T/F to Water Tower Reserve			0	0	0	160,000	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 160,000	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 1,019,648	\$ 1,420,200	\$ 1,294,215	\$ 1,432,840	\$ 1,198,443	\$ 1,259,500
Depreciation Expense								
System			\$ 287,970	\$ 290,000	\$ 290,000	\$ 320,000	\$ 350,000	\$ 380,000
Buildings			4,305	4,500	4,500	5,000	5,800	6,500
Equipment			30,361	35,000	35,000	38,000	42,000	45,000
			\$ 322,626	\$ 329,500	\$ 329,500	\$ 363,000	\$ 397,800	\$ 431,500

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 (FY09-10) Projection

FY09-10 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 decrease by about \$103,000, \$67,000 less than originally planned.

Source of Funds

The city charges a Water Subdivision Development Fee in the amount of \$633.94 per residential dwelling unit and \$1,894.05 per acre for non-residential properties at the time final plat approval is granted for new subdivisions. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater.

Budgeted Expenditures

All 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 \$9,950 is budgeted to pay retainage for the newly constructed water main along Dallas and Nofsinger Roads and \$25,000 is budgeted for other currently undesignated purposes that may be necessary in the coming year.

Special Opportunities, Challenges and Issues

Several improvements are needed to enhance the delivery and reliability of water service throughout the city. The city has made steady progress in this regard in recent years particularly in support of developing areas north of Route 24. The city anticipates the construction of a third water tank in the future to accommodate its growth.

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

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance				\$ 584,466	\$ 569,400	\$ 465,760	\$ 454,490	\$ 460,176
REVENUES:								
<i>Subd. Dev. Fees</i>	\$ 159,495	\$ 101,104	\$ 10,981	\$ 24,500	\$ 500	\$ 12,680	\$ 19,686	\$ 27,166
<i>Main Ext. Fees (Dallas)</i>	0	0	0	0	3,000	\$ 6,000	\$ 6,000	\$ 6,000
<i>Interest</i>	22,746	24,091	7,094	5,000	500	5,000	5,000	5,000
TOTAL	\$ 182,241	\$ 125,195	\$ 18,075	\$ 29,500	\$ 4,000	\$ 23,680	\$ 30,686	\$ 38,166
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	66,216	200,000	107,640	34,950	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	\$ 66,216	\$ 200,000	\$ 107,640	\$ 34,950	\$ 25,000	\$ 25,000
Revenue Over (Under) Expenditures	\$ 77,849	\$ 117,868	\$ (48,141)	\$ (170,500)	\$ (103,640)	\$ (11,270)	\$ 5,686	\$ 13,166
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 77,849	\$ 117,868	\$ (48,141)	\$ (170,500)	\$ (103,640)	\$ (11,270)	\$ 5,686	\$ 13,166

SUPPORTING DETAIL FOR WATER 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>								
<i>N/A</i>	0.00	0.00	0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>N/A</i>			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>			10,298	5,000	5,640	0	0	0
<i>Purchase - System</i>			55,918	195,000	102,000	34,950	25,000	25,000
TOTAL CAPITAL			\$ 66,216	\$ 200,000	\$ 107,640	\$ 34,950	\$ 25,000	\$ 25,000
<u>Debt Service Detail</u>								
<i>N/A</i>			0	0	0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>Sewer Subdivision Development Fees</i>			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 66,216	\$ 200,000	\$ 107,640	\$ 34,950	\$ 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 INCL. INTRA-FUND TRANSFERS			\$ 66,216	\$ 200,000	\$ 107,640	\$ 34,950	\$ 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 (FY09-10) Projection

FY09-10 projected revenues are estimated to be slightly under budget. Funds were budgeted but not spent to provide backup power supply to the Legion Road wells as TIF monies were available for this purpose. The year-end cash balance will improve by \$41,000. These cash balances will be required in future years for expansion projects involving water treatment, ground water well development and related expenses involving the production and treatment of finished water.

Source of Funds

The city charges a Water Connection Fee for each and every new connection made to the water system. The water connection fee is \$415.00 per each residential dwelling unit. The fee for non-residential usage is based on the size of the water meter. The budget estimate assumes the equivalent of 100 residential connection fee payments in the coming year. It should be noted that these connection fees are currently reduced by 50% for eligible commercial and industrial projects located in the city's enterprise zone.

Budgeted Expenditures

No expenditures are planned in FY10-11.

**WATER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance				\$ 430,363	\$ 430,945	\$ 471,945	\$ 521,445	\$ 572,945
REVENUES:								
<i>Connection Fees</i>	\$ 73,768	\$ 71,995	\$ 36,100	\$ 41,500	\$ 40,000	\$ 41,500	\$ 41,500	\$ 41,500
<i>T/F from Water O & M</i>	0	0	0	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	12,932	12,643	4,753	4,500	1,000	8,000	10,000	11,000
TOTAL	\$ 86,700	\$ 84,638	\$ 40,853	\$ 46,000	\$ 41,000	\$ 49,500	\$ 51,500	\$ 52,500
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	275,000	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	\$ 275,000	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 86,700	\$ 84,638	\$ 40,853	\$ (229,000)	\$ 41,000	\$ 49,500	\$ 51,500	\$ 52,500
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 86,700	\$ 84,638	\$ 40,853	\$ (229,000)	\$ 41,000	\$ 49,500	\$ 51,500	\$ 52,500

SUPPORTING DETAIL FOR WATER CONNECTION 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>								
<i>N/A</i>	0.00	0.00	0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>N/A</i>			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase System</i>			0	275,000	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 275,000	\$ 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			\$ 0	\$ 275,000	\$ 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	\$ 275,000	\$ 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 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 (FY09-10) Projection

FY09-10 revenues are consistent with budget. Estimated expenditures are less than budget. EOY cash balances will improve by about \$41,000.

Source of Funds

The city currently leases space on Water Tower No. 1 to two cell phone providers. All of the revenue from these lease agreements is deposited to this account. Transfers are planned from the Water Fund in the coming year to provide supplemental funding for Water Tank No. 2 maintenance work.

Budgeted Expenditures

Funds are budgeted in FY10-11 for construction and engineering services related to the maintenance of Water Tower No. 2.

WATER TOWER RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 110,358	\$ 112,356	\$ 154,056	\$ 6,056	\$ 61,646
REVENUES:								
Rental Income	\$ 19,548	\$ 40,526	\$ 49,802	\$ 50,000	\$ 51,000	\$ 53,000	\$ 54,590	\$ 56,228
Interest	173	1,361	945	1,500	200	1,500	1,000	1,200
T/F from Water O&M	0	0	0	0	0	160,000	0	0
TOTAL	\$ 19,721	\$ 41,887	\$ 50,747	\$ 51,500	\$ 51,200	\$ 214,500	\$ 55,590	\$ 57,428
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	1,840	0	0	0	0	0
Capital	0	0	2,200	25,000	9,500	362,500	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	\$ 4,040	\$ 25,000	\$ 9,500	\$ 362,500	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 19,721	\$ 41,887	\$ 46,707	\$ 26,500	\$ 41,700	\$ (148,000)	\$ 55,590	\$ 57,428
Intra-Fund Transfers	0	0	0	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 19,721	\$ 41,887	\$ 46,707	\$ 26,500	\$ 41,700	\$ (148,000)	\$ 55,590	\$ 57,428

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	<i>FTE YEARS</i> <i>09-10</i>	<i>FTE YEARS</i> <i>10-11</i>	<i>ACTUAL</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>EST. ACT.</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>
<u>Personnel Detail</u>								
<i>N/A</i>	0.00	0.00	0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>R/M-System-Cont.</i>			1,840	0	0	0	0	0
TOTAL OPERATIONS			\$ 1,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase - Building/Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Purchase - Engineering</i>			2,200	25,000	9,500	22,500	0	0
<i>Purchase - System</i>			0	0	0	340,000	0	0
TOTAL CAPITAL			\$ 2,200	\$ 25,000	\$ 9,500	\$ 362,500	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<i>N/A</i>			0	0	0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>N/A</i>			0	0	0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 4,040	\$ 25,000	\$ 9,500	\$ 362,500	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>								
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 4,040	\$ 25,000	\$ 9,500	\$ 362,500	\$ 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 (FY09-10) Projection

Total FY09-10 revenues are projected to be \$146,000 greater than actual collections in the prior fiscal year. The increase is partially attributable to the receipt of \$72,000 in unanticipated grant funds. Expenditures are expected to be \$600,000 under budget. This was largely the result of the deferral of inter-fund transfers for the Devonshire Trunk Sewer project as the city elected to construct only a portion of the project in 2009. As noted below, construction of the final two phases of the Devonshire project is planned for FY10-11 and FY11-12. The Sewer Fund's EOY cash balance is estimated to improve by about \$114,000.

Source of Funds

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

Budgeted Expenditures/Transfers

Total FY10-11 budgeted expenditures are estimated to decrease by \$140,000 compared to the FY09-10 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 less than last year. These personnel are further classified as follows:

<u>FTE</u>	<u>Classification</u>	<u>Function</u>
1.86	Admin/Clerical	Engineering, Gen. Supervision, Billing, Accounts Receivable/Payable, Human Resources
4	WWTP 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 nine percent FY10-11 as compared to the prior year budget. The largest component increase is in group health insurance costs. Total wage and benefit costs are projected to increase by about 7.7% in FY10-11 and FY11-12. These projections assume a 15% increase in health insurance costs.

Operations. Total operations expenses are estimated to decrease by \$34,000 from the prior year budget. A wide variety of expenditures fall into this classification including: utilities and communication expenses, system maintenance and repair, IEPA permit fees, property insurance, chemicals, etc. The anticipated decrease is primarily attributable to reduced WWTP Replacement costs.

Capital. The sum of \$250,000 is budgeted in the Sewer Fund for capital improvements. The specific use of these funds is presently unspecified as there are several areas of need that will require prioritization, primarily collection system reconstruction/rehabilitation versus WWTP No. 2 disinfection improvements.

(See Sewer Subdivision Development Fee, Devonshire Trunk Sewer Improvement, Sewer Bond Construction Account and STP No. 1 Renovation Capital Project Fund for other proposed sanitary sewer capital projects.)

Debt Service and Intra-fund Transfers.

Direct debt service costs payable from the Sewer Fund total \$304, 501 or about 17% of total estimated sewer fund revenues in the coming year. A summary of the outstanding bonded indebtedness chargeable to the Sewer Fund is provided as follows:

<u>Name</u>	<u>Purpose</u>	<u>Amount Borrowed</u>	<u>Retirement Date</u>
Cummings-Cruger Sanitary Sewer Bond	Sanitary Sewer Ext.	\$ 800,000	December 2017
S. Cummings Improvement Bond	Sanitary Sewer Ext.	311,375	June 2017
IEPA Loan	STP No. 2 Upgrade	2,958,901	March 2018

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

- To the Water Fund for one half of the cost of the purchase of replacement water meters.
- To the Motor Equipment Replacement Fund (MERF) for the repair, replacement and fueling of vehicles and equipment assigned to the Sewer System.
- To 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 Illinois Municipal Retirement Fund (IMRF) to pay retirement contributions for employees assigned to the Sewer Fund. (Please note that 100% of these IMRF/SSI costs are now paid directly from the Sewer Fund. Previously, a portion of these costs were paid from property taxes.)

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. Depending on the pace of development, this sewer is expected to reach capacity within the next several years. The first of three phases of the Devonshire Trunk Sewer was constructed in 2009. The second and third phases are planned for FY10-11 and FY11-12, respectively. (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. Further efforts to reduce inflow and infiltration would be highly beneficial.

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 WWTP No. 2 was completed by the city's consultant in 2007, project funding was secured in 2009 and construction is now underway. (See Sewer Bond Construction Account Capital Project Fund)

Addressing the needs of the city's aging WWTP 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 WWTP No. 2 and the development of excess flow detention capacity at the WWTP No. 1 site. The estimated cost of this project in 2005 was \$7.4M. Given the high cost, staff has investigated an alternative involving the rehabilitation of WWTP No. 1 and is of the opinion that rehabilitation is the most financially viable option at this time. (See STP No. 1 Renovation Capital Project 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 expenses which have increased by about \$100,000 since rate deregulation) 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**

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 1,002,288	\$ 1,127,414	\$ 1,241,185	\$ 866,292	\$ 541,885
Min. Std. Balance						452,638	463,797	475,236
Surplus Funds						\$ 788,548	\$ 402,495	\$ 66,649
REVENUES:								
Metered Sales	1,393,283	1,449,400	1,596,817	1,540,000	1,620,000	1,660,500	1,702,013	1,744,563
N. Tazewell Wtr Dist.	120,267	129,685	118,502	130,000	122,000	125,050	128,176	131,381
Penalty Charges	10,943	9,950	9,475	11,000	10,500	14,000	14,000	14,000
Bridge Reimb (Taz. Co.)	0	0	0	0	3,632	0	0	0
Grant Proceeds	0	0	0	0	72,408	0	0	0
Interest	21,540	28,466	19,211	14,000	11,000	10,000	10,000	10,000
Misc. Income	1,849	2,717	2,909	2,000	4,132	1,000	1,000	1,000
TOTAL COLLECTIONS	1,547,882	1,620,218	1,746,914	1,697,000	1,843,672	1,810,550	1,855,189	1,900,943
T/F From:								
GF Unrestricted	0	70,926	0	0	0	0	0	0
Sewer Subd. Dev. Fee	0	0	0	0	0	0	0	0
Sewer Bond Reserve	0	0	0	0	0	0	0	0
Sewer Bond Depr.	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 1,547,882	\$ 1,691,144	\$ 1,746,914	\$ 1,697,000	\$ 1,843,672	\$ 1,810,550	\$ 1,855,189	\$ 1,900,943
EXPENDITURES:								
Personnel	\$ 437,674	\$ 512,888	\$ 553,665	\$ 589,800	\$ 572,850	\$ 644,300	\$ 693,485	\$ 747,420
Operations	316,523	361,264	376,712	440,970	336,807	407,070	413,550	421,800
Capital	97,029	60,554	199,072	286,000	160,827	250,000	250,000	250,000
Debt Service	112,090	108,848	106,435	105,893	105,892	103,385	101,312	98,690
Inter-Fund Transfers	132,167	174,432	117,134	703,255	352,109	579,572	520,133	220,812
TOTAL	\$ 1,095,483	\$ 1,217,986	\$ 1,353,018	\$ 2,125,918	\$ 1,528,485	\$ 1,984,327	\$ 1,978,480	\$ 1,738,722
Revenue Over (Under)								
Expenditures	\$ 452,399	\$ 473,158	\$ 393,896	\$ (428,918)	\$ 315,187	\$ (173,777)	\$ (123,291)	\$ 162,221
Intra-Fund Transfers	\$ 220,270	\$ 209,260	\$ 196,778	\$ 195,116	\$ 201,416	\$ 201,116	\$ 201,116	\$ 201,116
Net Rev. Over (Under) Exp.	\$ 232,129	\$ 263,898	\$ 197,118	\$ (624,034)	\$ 113,771	\$ (374,893)	\$ (324,407)	\$ (36,895)

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ 11-12	PROJ 12-13
Personnel Detail								
City Administrator	0.05	0.05						
City Engineer	0.25	0.25						
Controller	0.10	0.10						
Public Services Manager	0.15	0.15						
STP Supervisor	1.00	1.00						
STP Operator	2.00	2.00						
Asst. STP Operator	1.00	0.00						
Water/Sewer Distr. Supv.	0.45	0.45						
Pub. Works Inspector	0.30	0.30						
Laborers	1.35	2.35						
Meter Reader	0.00	0.20						
Cust. Serv. Specialist	1.15	1.15						
Acctg. Supervisor	0.10	0.10						
Custodian/Meter Reader	0.25	0.00						
			\$ 372,750	\$ 390,000	\$ 385,000	\$ 410,000	\$ 433,575	\$ 458,506
P-T Accountant	0.06	0.06						
PW Seasonal	0.50	0.13						
Part Time Wages			7,070	14,000	2,800	8,000	8,480	8,946
Overtime			17,294	15,000	21,000	25,000	26,438	27,958
Standby			4,061	4,500	4,800	5,000	5,288	5,592
Unused Sick Time			1,228	2,500	2,200	2,500	2,844	2,796
Group Insurance			95,918	108,000	105,000	140,000	161,000	185,150
Retiree Health Insurance			23,375	25,000	25,000	25,000	25,825	28,298
Health Savings Plan Contribution			8,229	2,800	3,000	3,100	3,278	3,487
Unemployment Insurance Tax			1,388	2,000	1,150	1,200	1,289	1,342
Workers Comp. Insurance			18,897	22,000	19,500	20,500	21,679	22,825
Uniform Rental			3,675	4,000	3,800	4,000	4,230	4,473
TOTAL FTE YEARS	8.71	8.29						
TOTAL PERSONNEL			\$ 553,665	\$ 589,800	\$ 572,850	\$ 644,300	\$ 693,485	\$ 747,420
Operations Detail								
R/M-Building-Cont.			\$ 65	\$ 1,000	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000
R/M-Equipment-Cont.			2,507	2,800	2,400	2,800	2,800	2,800
R/M-System-Cont.			22,165	10,000	19,900	20,000	20,000	20,000
Engineering Fees			0	500	0	4,250	500	500
Legal Fees			5,306	5,000	3,000	3,000	3,000	3,000
Drug & Alcohol Testing			219	250	130	250	250	250
Data Processing Support			2,263	3,200	3,200	3,300	3,200	3,300
Consultation Fees			0	1,000	0	0	1,000	1,000
Sewer Testing			3,486	1,500	2,042	4,850	3,500	3,500
Postage Expenses			3,745	4,200	4,400	4,800	4,800	5,000
EPA Permit Fees			25,000	25,000	25,000	25,000	25,000	25,000
Communications			6,791	9,000	8,400	7,300	7,500	7,500
Printing/Advertising			1,208	1,600	1,450	1,600	1,800	1,800
Membership Dues			0	500	500	500	500	500
Training			0	500	0	500	500	500
Reference Materials/Manuals			110	120	120	140	150	150
Electricity			214,020	236,500	210,000	236,000	240,000	250,000
Heating			12,194	13,000	5,000	5,000	5,000	7,000
Property Insurance			11,364	12,500	11,000	12,000	13,000	14,000
Lease/Rent Expense			1,430	1,700	1,340	1,780	2,000	2,000
Contractual Services			375	3,000	800	3,000	3,000	3,000
R/M-Building-Comm.			636	1,000	2,900	1,000	1,000	1,000
R/M-Equipment-Comm.			2,757	4,400	1,200	4,400	4,500	4,500
R/M-System-Comm.			29,115	11,000	15,000	15,000	15,000	15,000
Office Supplies			562	200	100	200	200	200
Operating Supplies			3,539	4,300	725	3,500	3,500	3,500
Health & Safety Equipment			651	1,500	400	1,500	1,500	1,500
Miscellaneous Equipment			2,356	2,000	1,500	2,000	2,500	2,500
Chemicals			0	2,800	1,500	2,800	3,000	3,200
Lab/Testing Supplies			5,360	3,500	5,000	5,500	5,500	5,500
Supplies-Filter Sand			895	1,000	500	1,000	1,000	1,000
WWTP Replacement			0	65,600	0	20,500	20,500	20,500
Miscellaneous Expenses			5,855	2,000	250	2,000	2,000	2,000
Bad Debts			12,538	9,000	9,000	10,000	10,000	10,000
TOTAL OPERATIONS			\$ 376,712	\$ 440,970	\$ 336,807	\$ 407,070	\$ 413,550	\$ 421,800
Capital Detail								
Purchases:								
Equipment			\$ 1,435	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0	0	0
System			176,933	200,000	159,002	250,000	250,000	250,000
System Engineering			20,413	10,000	1,825	0	0	0
System Legal			291	0	0	0	0	0
WWTP Replacement			0	75,000	0	0	0	0
TOTAL CAPITAL			\$ 199,072	\$ 286,000	\$ 160,827	\$ 250,000	\$ 250,000	\$ 250,000
Debt Service Detail								
Cummings/Cruger Sanitary Sewer Bond			\$ 76,777	\$ 76,807	\$ 76,807	\$ 75,282	\$ 74,191	\$ 72,552
S. Cummings Impr. Bond			29,658	29,086	29,085	28,103	27,121	26,138
TOTAL DEBT SERVICE			\$ 106,435	\$ 105,893	\$ 105,892	\$ 103,385	\$ 101,312	\$ 98,690
Inter-Fund Transfer Detail								
T/F to Water			\$ 22,066	\$ 20,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
T/F to MERF			38,000	82,000	104,432	82,500	67,000	92,000
T/F to Sewer Bond Const. Acct (2009)			0	0	4,918	22,177	0	0
T/F to School Street Sewer Impr.			8,318	119,145	150,738	0	0	0
T/F to Devonshire Trunk Sewer			0	411,000	0	356,000	310,000	0
T/F to L/A			986	1,750	300	1,000	1,100	1,200
T/F to Streets			0	16,625	10,000	0	0	0
T/F to City Hall			5,764	7,735	6,721	7,895	8,033	8,612
T/F to MRF			42,000	45,000	45,000	65,000	69,000	94,000
TOTAL INTER-FUND TRANSFERS			\$ 117,134	\$ 703,255	\$ 352,109	\$ 579,572	\$ 520,133	\$ 220,812
TOTAL EXPENDITURES			\$ 1,353,018	\$ 2,125,918	\$ 1,528,485	\$ 1,984,327	\$ 1,978,480	\$ 1,738,722
Intra-Fund Transfers								
T/F to Sewer Bond P & I - 1997 IEPA Loan			\$ 196,778	\$ 195,116	\$ 201,416	\$ 201,116	\$ 201,116	\$ 201,116
T/F to Sewer Bond Reserve - 1997 IEPA Loan			0	0	0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 196,778	\$ 195,116	\$ 201,416	\$ 201,116	\$ 201,116	\$ 201,116
TOTAL EXPENDITURES			\$ 1,549,796	\$ 2,321,034	\$ 1,729,901	\$ 2,185,443	\$ 2,179,596	\$ 1,939,838
Depreciation Expense								
System			\$ 442,407	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000	\$ 490,000
Equipment			11,588	16,000	16,000	18,000	20,000	22,000
			\$ 454,005	\$ 466,000	\$ 466,000	\$ 478,000	\$ 495,000	\$ 512,000

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 (FY09-10) Projection

Revenues and expenditures vary considerably from year to year depending on the pace of development and planned projects. Estimated FY09-10 revenues are substantially less than budgeted due to the slowing pace of new platting over the past year.

Source of Funds

The city charges a Sewer Subdivision Development Fee of \$633.94 per residential dwelling unit and \$1,894.05 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. Funds are proposed to be transferred in the coming year to defray a portion of the cost of the Devonshire Trunk Sewer Phase II upgrade. In addition, \$30,000 is budgeted in each of the next three years for undesignated projects that may occur during this time.

Special Opportunities, Challenges and Issues

The upgrading of the existing Devonshire Trunk Sewer is required to provide sufficient capacity for newly developing areas tributary to this sewer, i.e. Devonshire, Trails Edge, Mallard Crossing, Roberts, Cherry Pointe, Hunters Glen, etc. Funding for the Phase II and Phase III improvements is budgeted for FY10-11 and FY11-12, respectively.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 722,816	\$ 718,886	\$ 654,753	\$ 376,433	\$ 368,119
REVENUES:								
<i>Subd. Dev. Fees</i>	\$ 159,495	\$ 99,979	\$ 11,565	\$ 18,375	\$ 500	\$ 12,680	\$ 19,686	\$ 27,166
<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>	24,619	25,789	8,357	10,000	1,500	3,000	2,000	2,000
TOTAL REVENUE	\$ 184,114	\$ 125,768	\$ 19,922	\$ 28,375	\$ 2,000	\$ 15,680	\$ 21,686	\$ 29,166
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>	10,937	0	0	50,000	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	\$ 10,937	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
Revenue Over (Under) Expenditures	\$ 173,177	\$ 125,768	\$ 19,922	\$ (21,625)	\$ 2,000	\$ (14,320)	\$ (8,314)	\$ (834)
Intra-Fund Transfers	0	0	0	330,000	66,133	264,000	0	0
Net Rev. Over (Under) Exp.	\$ 173,177	\$ 125,768	\$ 19,922	\$ (351,625)	\$ (64,133)	\$ (278,320)	\$ (8,314)	\$ (834)

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS	FTE YEARS	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	09-10	10-11	08-09	09-10	09-10	10-11	11-12	12-13
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>N/A</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	50,000	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	\$ 50,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
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>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 50,000	\$ 0	\$ 30,000	\$ 30,000	\$ 30,000
Intra-Fund Transfers								
<i>Sewer O & M</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Devonshire Trunk Sewer Capital Project Fund</i>			0	330,000	66,133	264,000	0	0
<i>School Street San. Sewer Capital Project Fund</i>			0	0	0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 330,000	\$ 66,133	\$ 264,000	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 380,000	\$ 66,133	\$ 294,000	\$ 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 (FY09-10) Projection

FY09-10 projected revenues are slightly under budget due to the slowing pace of new building construction and reduced interest earnings. 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 100 residential connection fee payments per year. It should be noted that these connection fees are currently reduced by 50% for eligible commercial projects located in the city's enterprise zone.

Budgeted Expenditures

All of the funds budgeted in this account are restricted to and spent solely on costs for the improvement and expansion of the city's wastewater treatment plants as needed to support future growth and development. In this regard, the city has recently awarded a construction contract for the expansion of WWTP No. 2. Construction began in November 2009 and should be complete by the end of FY10-11.

SEWER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$2,357,032	\$2,346,896	\$2,940,355	\$2,955,729	\$2,977,777
REVENUES:								
Connection Fees	\$ 723,181	\$ 716,379	\$ 375,563	\$ 431,700	\$ 392,847	\$ 431,700	\$ 431,700	\$ 431,700
T/F from Sewer O & M	0	0	0	0	0	0	0	0
T/F from Swr Bld Constr	0	0	0	330,000	305,500	0	0	0
Interest	51,102	52,742	24,301	40,000	8,000	20,000	20,000	20,000
TOTAL REVENUE	\$ 774,283	\$ 769,121	\$ 399,864	\$ 801,700	\$ 706,347	\$ 451,700	\$ 451,700	\$ 451,700
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	700	0	0	0	0	0	0
Capital	306,489	19,462	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	\$ 306,489	\$ 20,162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 467,794	\$ 748,959	\$ 399,864	\$ 801,700	\$ 706,347	\$ 451,700	\$ 451,700	\$ 451,700
Intra-Fund Transfers	0	0	0	236,250	112,888	436,326	429,652	358,824
Net Rev. Over (Under) Exp.	\$ 467,794	\$ 748,959	\$ 399,864	\$ 565,450	\$ 593,459	\$ 15,374	\$ 22,048	\$ 92,876

SUPPORTING DETAIL FOR SEWER CONNECTION 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>
Personnel Detail								
<i>N/A</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
<i>Legal 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								
<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			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers								
<i>T/F to Sewer Construction - 2009 IEPA Loan</i>			\$ 0	\$ 0	\$ 4,300	\$ 30,300	\$ 0	\$ 0
<i>T/F to Sewer Bond P & I - 2009 IEPA Loan</i>			0	0	0	188,848	283,282	283,282
<i>T/F to Sewer Bond Reserve - 2009 IEPA Loan</i>			0	168,750	70,818	141,636	70,828	0
<i>T/F to Sewer Bond Depreciation - 2009 IEPA Loan</i>			0	67,500	37,770	75,542	75,542	75,542
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 236,250	\$ 112,888	\$ 436,326	\$ 429,652	\$ 358,824
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 236,250	\$ 112,888	\$ 436,326	\$ 429,652	\$ 358,824

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 (FY09-10) Projection

Projected FY09-10 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 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
REVENUES:								
<i>Interest</i>	\$ 4,938	\$ 7,413	\$ 5,300	\$ 7,000	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000
<i>T/F From:</i>								
<i>Sewer O & M</i>	198,600	199,146	196,778	195,116	201,416	201,116	201,116	201,116
TOTAL	\$ 203,538	\$ 206,559	\$ 202,078	\$ 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	201,379	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	\$ 201,379	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
Revenue Over (Under)								
Expenditures	\$ 1,422	\$ 4,443	\$ 699	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

	<i>FTE YEARS</i> <i>09-10</i>	<i>FTE YEARS</i> <i>10-11</i>	<i>ACTUAL</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>EST. ACT.</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>
<u>Personnel Detail</u>								
<i>N/A</i>	0.00	0.00	0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>N/A</i>			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<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>1997 IEPA Loan Principal</i>			\$ 152,796	\$ 157,244	\$ 157,244	\$ 161,821	\$ 166,532	\$ 171,379
<i>1997 IEPA Loan Interest</i>			48,583	44,871	44,871	40,294	35,584	30,736
TOTAL DEBT SERVICE			\$ 201,379	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116	\$ 202,116
<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			\$ 201,379	\$ 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 (FY09-10) Projection

No transactions were planned for FY09-10.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
REVENUES:								
<i>Interest</i>	\$ 8,785	\$ 8,090	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Sewerage Fund</i>	13,035	10,114	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 21,820	\$ 18,204	\$ 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	\$ 21,820	\$ 18,204	\$ 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 (FY09-10) Projection

No transactions were planned for FY09-10.

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 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
REVENUES:								
<i>Interest</i>	\$ 6,895	\$ 1,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Sewerage Fund</i>	8,635	0	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 15,530	\$ 1,459	\$ 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	\$ 15,530	\$ 1,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SEWER BOND PRINCIPAL AND INTEREST ACCOUNT (2009 IEPA Loan)

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

There were no transactions planned for FY09-10.

Source of Funds

Monthly transfers are made from the Sewer Connection Fee Account 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 \$283,282. 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 with the final payment due on September 30, 2030.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>								
<i>Sewer O & M</i>	0	0	0	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0	188,848	283,282	283,282
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 188,848	\$ 283,282	\$ 283,282
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	141,641	283,282	283,282
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 141,641	\$ 283,282	\$ 283,282
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,207	\$ 0	\$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

	<i>FTE YEARS</i> <i>09-10</i>	<i>FTE YEARS</i> <i>10-11</i>	<i>ACTUAL</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>EST. ACT.</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>
<u>Personnel Detail</u>								
<i>N/A</i>	0.00	0.00	0	0	0	0	0	0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>N/A</i>			0	0	0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<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>2009 IEPA Loan Principal</i>			0	0	0	141,641	283,282	283,282
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 141,641	\$ 283,282	\$ 283,282
<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			\$ 0	\$ 0	\$ 0	\$ 141,641	\$ 283,282	\$ 283,282

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 (FY09-10) Projection

Transfers in were less than originally planned as the 2009 IEPA loan closing did not occur until November 2009.

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 \$283,282 (maximum annual debt service) has been accumulated. This reserve obligation will be fully satisfied in FY11-12.

Budgeted Expenditures

No expenditures are anticipated in the coming year.

SEWER BOND RESERVE ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 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	0	168,750	70,818	141,636	70,828	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 168,750	\$ 70,818	\$ 141,636	\$ 70,828	\$ 0
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 168,750	\$ 70,818	\$ 141,636	\$ 70,828	\$ 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 (FY09-10) Projection

Transfers in were less than originally planned as the loan closing did not occur until November 2009.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
REVENUES:								
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 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	0	67,500	37,770	75,542	75,542	75,542
TOTAL	\$ 0	\$ 0	\$ 0	\$ 67,500	\$ 37,770	\$ 75,542	\$ 75,542	\$ 75,542
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 67,500	\$ 37,770	\$ 75,542	\$ 75,542	\$ 75,542

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 (FY09-10) Projection

Preliminary design engineering for the entire Devonshire Trunk Sewer project was completed in 2008. Construction of Phase I of the three phase project was completed in 2009. FY09-10 estimated expenditures are substantially less than budgeted as the city elected to construct the project in phases.

Source of Funds

The Devonshire Trunk Sewer project is being funded from surplus bond proceeds remaining from the Cummings-Cruger Sanitary Sewer Extension project as well as transfers from the Sewer Fund and the Sewer Subdivision Development Fee Fund.

Budgeted Expenditures

Funds are budgeted in FY10-11 for construction and construction engineering expenses related to the Phase II 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, Phase II is planned for FY10-11 with the third and final phase following in FY11-12.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 299,700	\$ 294,997	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	12,391	12,770	7,172	5,000	1,500	0	0	0
TOTAL COLLECTIONS	\$ 12,391	\$ 12,770	\$ 7,172	\$ 5,000	\$ 1,500	\$ 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	0	330,000	66,133	264,000	0	0
<i>Sewer O & M</i>	0	0	0	411,000	0	356,000	310,000	0
TOTAL REVENUE	\$ 12,391	\$ 12,770	\$ 7,172	\$ 746,000	\$ 67,633	\$ 620,000	\$ 310,000	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	2,620	0	0	0	0	0
<i>Capital</i>	21,802	0	7,973	1,045,700	362,630	620,000	310,000	0
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 21,802	\$ 0	\$ 10,593	\$ 1,045,700	\$ 362,630	\$ 620,000	\$ 310,000	\$ 0
Revenue Over (Under) Expenditures	\$ (9,411)	\$ 12,770	\$ (3,421)	\$ (299,700)	\$ (294,997)	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR DEVONSHIRE TRUNK SEWER CAPITAL PROJECT FUND

	<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>
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>			\$ 2,620	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 2,620	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 1,007	\$ 3,200	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			1,973	1,000,000	347,659	600,000	300,000	0
<i>System Engineering</i>			4,993	40,000	14,971	20,000	10,000	0
<i>System Legal</i>			0	2,500	0	0	0	0
TOTAL CAPITAL			\$ 7,973	\$1,045,700	\$ 362,630	\$ 620,000	\$ 310,000	\$ 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			\$ 10,593	\$1,045,700	\$ 362,630	\$ 620,000	\$ 310,000	\$ 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 (FY09-10) Projection

The School Street Sanitary Sewer project was completed in 2009. The total project cost was \$631,683 substantially less than the original budget estimate of \$720,000.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ (61,240)	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Federal Grant</i>	\$ 15,792	\$ 2,485	\$ 215,462	\$ 134,355	\$ 101,053	\$ 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	\$ 15,792	\$ 2,485	\$ 215,462	\$ 134,355	\$ 101,053	\$ 0	\$ 0	\$ 0
T/F From:								
<i>Sewer Subd. Dev. Fee</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Sewer Fund</i>	0	7,917	8,318	119,145	150,738	0	0	0
<i>General Fund</i>	26,251	0	103,667	0	0	0	0	0
TOTAL REVENUE	\$ 42,043	\$ 10,402	\$ 327,447	\$ 253,500	\$ 251,791	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0	0	0	0
<i>Capital</i>	23,281	4,688	406,644	253,500	190,551	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	\$ 23,281	\$ 4,688	\$ 406,644	\$ 253,500	\$ 190,551	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 18,762	\$ 5,714	\$ (79,197)	\$ 0	\$ 61,240	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR SCHOOL STREET SANITARY SEWER CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>09-10</i>	<i>FTE YEARS</i> <i>10-11</i>	<i>ACTUAL</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>EST. ACT.</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>
<u>Personnel Detail</u>								
<i>N/A</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			393,426	250,000	190,510	0	0	0
<i>System Engineering</i>			13,218	3,500	41	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 406,644	\$ 253,500	\$ 190,551	\$ 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			\$ 406,644	\$ 253,500	\$ 190,551	\$ 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 Waste Water Treatment Plant No. 2.

Current Year (FY09-10) Projection

FY09-10 projected revenues and expenditures are less than originally planned as construction work did not commence until November 2009.

Source of Funds

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

Budgeted Expenditures

Funds are budgeted for planned legal, engineering and construction services. The project will be completed in FY10-11.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ (23,400)	\$ 0	\$ 0	\$ 0
REVENUES:								
Loan Proceeds-ARRA	\$ 0	\$ 0	\$ 0	\$4,673,500	\$ 787,848	\$ 1,100,698	\$ 0	\$ 0
Loan Proceeds-WPCLP	0	0	0	0	1,575,696	2,201,397	0	0
Forg. Loan Proceeds-ARRA	0	0	0	0	787,848	1,100,698	0	0
Interest	0	0	0	0	0	0	0	0
T/F STP No. 1 Reno. Fund	0	0	0	0	0	400,000	0	0
T/F from Sewer O&M	0	0	0	0	4,918	22,177	0	0
T/F from Sewer Conn.	0	0	0	0	4,300	30,300	0	0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$4,673,500	\$ 3,160,610	\$ 4,855,270	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	23,400	4,343,500	2,831,710	4,855,270	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	\$ 23,400	\$4,343,500	\$ 2,831,710	\$ 4,855,270	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ (23,400)	\$ 330,000	\$ 328,900	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers	0	0	0	330,000	305,500	0	0	0
Net Rev. Over (Under) Exp.	\$ 0	\$ 0	\$ (23,400)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

	<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>
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>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>System</i>			\$ 0	\$ 4,000,000	\$ 2,600,000	\$ 4,603,020	\$ 0	\$ 0
<i>System Engineering</i>			23,400	321,500	223,355	252,250	0	0
<i>System Legal</i>			0	22,000	8,355	0	0	0
TOTAL CAPITAL			\$ 23,400	\$ 4,343,500	\$ 2,831,710	\$ 4,855,270	\$ 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			\$ 23,400	\$ 4,343,500	\$ 2,831,710	\$ 4,855,270	\$ 0	\$ 0
Intra-Fund Transfers								
<i>T/F to Sewer Conn. Fees</i>			\$ 0	\$ 330,000	\$ 305,500	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 330,000	\$ 305,500	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 23,400	\$ 4,673,500	\$ 3,137,210	\$ 4,855,270	\$ 0	\$ 0

STP NO. 1 RENOVATION CONSTRUCTION ACCOUNT

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

No activity was planned in FY09-10.

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 services.

STP NO. 1 RENOVATION CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,800,000	\$ 0	\$ 0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,800,000	\$ 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	1,400,000	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	\$ 1,400,000	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0
Intra-Fund Transfers	0	0	0	0	0	400,000	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>09-10</i>	<i>TE YEAR:</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>
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>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>System</i>			\$ 0	\$ 0	\$ 0	\$ 1,335,000	\$ 0	\$ 0
<i>System Engineering</i>			0	0	0	50,000	0	0
<i>System Legal</i>			0	0	0	15,000	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 1,400,000	\$ 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			\$ 0	\$ 0	\$ 0	\$ 1,400,000	\$ 0	\$ 0
Intra-Fund Transfers								
<i>T/F to Sewer Bond Const. Acct. (IEPA 2009)</i>			\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0
TOTAL EXPENDITURES								
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 1,800,000	\$ 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 (FY09-10) Projection

Total projected revenues are substantially over budget as supplemental monies will be required to fully fund several purchases planned for the coming year. Expenses are estimated to be considerably under budget. Fuel costs were substantially under budget due to lower prices and several vehicle purchases were deferred in light of the uncertain economy.

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 which account for the majority of operations expenses is unchanged from the prior year. The purchase of repair and maintenance commodities (fluids, filters, parts, tires, plow blades, etc.) and contractual services are expected to increase in the coming year.

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

\$ 135,000	Replacement Snow Plow Truck and Equipment
\$ 102,000	Replacement of Sanitary Sewer Video Recording Vehicle and Equipment
\$ 75,000	Replacement of three (3) police vehicles
\$ 21,000	Replacement vehicle for Public Works Inspector (carried forward from FY09-10)
\$ 18,000	Replacement vehicle for Building Inspector (carried forward from FY09-10)

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 878,251	\$ 904,326	\$ 1,297,736	\$ 1,243,536	\$ 1,001,904
REVENUES:								
<i>T/F From:</i>								
<i>GF L/A</i>	\$ 15,000	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
<i>GF Streets</i>	197,500	171,000	236,000	222,000	271,800	240,000	250,000	266,000
<i>GF Police</i>	154,100	165,000	188,000	215,000	238,853	231,000	245,000	259,000
<i>GF Police - Grant</i>	0	18,998	0	0	0	0	0	0
<i>GF PZ</i>	0	0	0	18,000	18,000	0	2,300	2,400
<i>Cemetery</i>	5,800	7,200	7,200	5,900	5,900	5,500	5,800	6,000
<i>Water</i>	56,000	64,100	58,000	64,000	64,000	66,000	69,000	74,000
<i>Sewer</i>	66,000	92,000	38,000	82,000	104,432	82,500	87,000	92,000
<i>Police Spec. Proj.</i>	0	2,207	0	21,000	26,800	4,000	4,000	4,000
<i>Interest</i>	26,207	25,964	8,825	15,000	3,600	16,000	18,000	20,000
<i>Fuel Sales</i>	16,830	16,715	24,094	20,000	28,000	25,000	25,000	25,000
<i>Miscellaneous</i>	616	85	319	0	0	0	0	0
<i>Sale of Equipment</i>	7,500	4,237	0	0	5,100	0	0	0
TOTAL	\$ 545,553	\$ 569,906	\$ 562,838	\$ 665,300	\$ 768,885	\$ 672,400	\$ 708,600	\$ 751,000
EXPENDITURES:								
<i>Personnel</i>	\$ 62,692	\$ 70,997	\$ 75,033	\$ 80,600	\$ 79,050	\$ 87,200	\$ 94,064	\$ 101,600
<i>Operations</i>	101,029	207,823	246,778	274,550	232,425	288,400	303,925	326,445
<i>Capital</i>	198,150	75,892	335,975	120,000	64,000	351,000	552,243	382,629
<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	\$ 361,871	\$ 354,712	\$ 657,786	\$ 475,150	\$ 375,475	\$ 726,600	\$ 950,232	\$ 810,674
Revenue Over (Under)								
Expenditures	\$ 183,682	\$ 215,194	\$ (94,948)	\$ 190,150	\$ 393,410	\$ (54,200)	\$ (241,632)	\$ (59,674)

SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Personnel Detail								
<i>Public Services Manager</i>	0.10	0.10						
<i>Mechanic</i>	1.00	1.00						
<i>Regular Salaries</i>			\$ 53,693	\$ 54,000	\$ 54,000	\$ 59,000	\$ 62,393	\$ 65,980
<i>Overtime</i>			2,152	2,400	1,900	2,100	2,221	2,348
<i>Standby</i>			24	600	150	200	212	224
<i>Unused Sick Time</i>			0	900	100	1,000	1,058	1,118
<i>Group Insurance</i>			14,722	18,000	17,000	20,000	23,000	26,450
<i>Retiree Health Insurance</i>			428	500	500	-	0	0
<i>Health Savings Plan Contribution</i>			1,259	1,000	2,300	1,200	1,269	1,342
<i>Payroll Taxes</i>			180	350	200	200	212	224
<i>Workers Comp. Insurance</i>			1,705	1,900	1,900	2,400	2,538	2,684
<i>Uniform Rental</i>			870	950	1,000	1,100	1,163	1,230
TOTAL FTE YEARS	1.10	1.10						
TOTAL PERSONNEL			\$ 75,033	\$ 80,600	\$ 79,050	\$ 87,200	\$ 94,064	\$ 101,600
Operations Detail								
<i>R/M-Contractual</i>			\$ 26,299	\$ 16,000	\$ 27,000	\$ 25,000	\$ 20,000	\$ 20,000
<i>Drug & Alcohol Testing</i>			25	50	25	50	50	50
<i>Professional Fees</i>			0	100	0	100	100	100
<i>Communications</i>			595	600	600	650	650	650
<i>Membership Dues</i>			0	100	0	0	-	-
<i>Training</i>			0	100	0	100	125	150
<i>Reference Materials/Manuals</i>			0	100	0	0	-	-
<i>Property Insurance</i>			3,775	3,900	3,300	3,000	3,300	3,600
<i>Lease/Rent Expense</i>			10	100	0	0	0	0
<i>R/M-Commodities</i>			57,466	49,000	55,000	55,000	55,000	55,000
<i>Operating Supplies</i>			2,397	2,500	2,500	2,500	2,750	3,000
<i>Miscellaneous Equipment</i>			374	1,500	3,400	1,500	1,500	1,500
<i>Fuel</i>			154,423	199,500	140,000	199,500	219,450	241,395
<i>Misc. Expenses</i>			1,414	1,000	600	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 246,778	\$ 274,550	\$ 232,425	\$ 288,400	\$ 303,925	\$ 326,445
Capital Detail								
<i>Purchase:</i>								
<i>Vehicles & Equipment</i>			\$ 335,975	\$ 120,000	\$ 64,000	\$ 351,000	\$ 552,243	\$ 382,629
TOTAL CAPITAL			\$ 335,975	\$ 120,000	\$ 64,000	\$ 351,000	\$ 552,243	\$ 382,629
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			\$ 657,786	\$ 475,150	\$ 375,475	\$ 726,600	\$ 950,232	\$ 810,674
Depreciation Expense								
<i>Motorized Equipment</i>			\$ 163,787	\$ 175,000	\$ 175,000	\$ 182,000	\$ 190,000	\$ 195,000

CEMETERY FUND

Core Service, Purpose or Function

The city is responsible for the operation, maintenance and perpetual care of the Glendale Cemetery buildings and grounds.

Current Year (FY09-10) Projection

FY09-10 revenues are projected to be over budget largely due to increased grave sales. Expenditures are estimated to be under budget primarily due to the deferral of the Cremains Niche Memorial project. The end of year cash balance will increase 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 general 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), 2) landscape consulting services (\$2,000) and 3) extensive rehabilitation of the existing maintenance building (\$8,500).

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**

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance				\$ 183,146	\$ 188,967	\$ 194,101	\$ 146,961	\$ 131,015
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0
<i>Footings</i>	1,900	0	3,600	1,000	1,000	1,000	1,000	1,000
<i>Grave Sales</i>	40,500	28,950	69,325	35,000	40,000	40,000	40,000	40,000
<i>Interment Fees</i>	33,550	33,400	27,000	30,000	30,000	30,000	30,000	30,000
<i>Interest</i>	1,819	2,228	3,002	2,000	2,500	2,500	2,500	2,500
<i>Penalty Revenue</i>	0	0	70	0	0	0	0	0
<i>Miscellaneous Inc.</i>	653	2,944	1,463	1,000	700	500	500	500
TOTAL	\$ 78,422	\$ 67,522	\$ 104,460	\$ 69,000	\$ 74,200	\$ 74,000	\$ 74,000	\$ 74,000
EXPENDITURES:								
<i>Personnel</i>	\$ 46,237	\$ 38,167	\$ 38,494	\$ 58,390	\$ 55,100	\$ 55,330	\$ 58,821	\$ 62,793
<i>Operations</i>	5,488	4,765	6,356	14,760	8,066	30,310	20,325	20,325
<i>Capital</i>	0	26,589	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>	5,800	7,200	7,200	5,900	5,900	5,500	5,800	6,000
TOTAL	\$ 57,525	\$ 76,721	\$ 52,050	\$ 109,050	\$ 69,066	\$ 121,140	\$ 89,946	\$ 94,118
Revenue Over (Under)								
Expenditures	\$ 20,897	\$ (9,199)	\$ 52,410	\$ (40,050)	\$ 5,134	\$ (47,140)	\$ (15,946)	\$ (20,118)

SUPPORTING DETAIL FOR CEMETERY FUND

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ 11-12	PROJ 12-13
Personnel Detail								
Street/Cemetery Supervisor	0.15	0.15						
Regular Salaries			\$ 7,905	\$ 8,400	\$ 7,700	\$ 8,700	\$ 9,200	\$ 9,729
City Clerk	0.15	0.15	0	5,800	6,100	6,100	6,200	6,500
Cemetery Sexton	0.50	0.50						
Grounds Mtnce.	0.90	0.50						
Part Time Wages			24,093	34,000	34,000	30,000	31,725	33,549
Standby			36	150	100	150	159	168
Overtime			1,485	1,600	1,200	1,300	1,375	1,454
Unused Sick Time			0	200	100	150	159	168
Group Insurance			2,612	5,500	3,600	6,300	7,245	8,332
Retiree Health Insurance			640	700	700	700	718	735
Health Savings Plan Contribution			84	140	0	0	0	0
Uniform Rental			330	350	300	400	423	447
Workers Comp. Insurance			932	1,100	1,000	1,200	1,269	1,342
Unemployment Insurance Tax			377	450	300	330	349	369
TOTAL FTE YEARS	1.70	1.30						
TOTAL PERSONNEL			\$ 38,494	\$ 58,390	\$ 55,100	\$ 55,330	\$ 58,821	\$ 62,793
Operations Detail								
R/M Equipment-Cont.			\$ 54	\$ 500	\$ 100	\$ 500	\$ 500	\$ 500
R/M Grounds-Cont.			1,525	4,500	2,600	14,500	14,500	14,500
Engineering Fees			0	500	0	500	500	500
Legal Fees			332	500	0	500	500	500
Consultation Fees			0	2,000	500	2,000	0	0
Postage			281	300	225	300	300	300
Communications			464	500	325	500	500	500
Electricity			600	350	348	400	400	400
Property Insurance			96	110	97	110	125	125
Lease/Rent Expense			0	500	0	500	500	500
R/M Equipment-Comm.			79	500	150	500	500	500
R/M Grounds-Comm.			477	3,500	3,521	9,000	1,000	1,000
Office Supplies			28	100	0	100	100	100
Operating Supplies			261	300	100	300	300	300
Miscellaneous Equipment			1,281	500	100	500	500	500
Misc. Expenses			628	100	0	100	100	100
Bad Debt Expense			250	0	0	0	0	0
TOTAL OPERATIONS			\$ 6,356	\$ 14,760	\$ 8,066	\$ 30,310	\$ 20,325	\$ 20,325
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			\$ 7,200	\$ 5,900	\$ 5,900	\$ 5,500	\$ 5,800	\$ 6,000
TOTAL INTER-FUND TRANSFERS			\$ 7,200	\$ 5,900	\$ 5,900	\$ 5,500	\$ 5,800	\$ 6,000
TOTAL EXPENDITURES			\$ 52,050	\$ 109,050	\$ 69,066	\$ 121,140	\$ 89,946	\$ 94,118

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 (FY09-10) Projection

Estimated FY09-10 revenues and expenditures are both 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: communications (radio equipment and antennae tower lease), insurance, building repair and maintenance, etc.

Capital.

No capital funding is provided in the coming year as the purchase and installation of replacement storm sirens was completed in FY08-09.

ESDA FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 6,380	\$ 16,336	\$ 16,952	\$ 13,552	\$ 9,252
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 3,225	\$ 3,345	\$ 3,151	\$ 3,200	\$ 3,216	\$ 3,200	\$ 3,200	\$ 3,200
<i>Interest</i>	549	895	172	200	50	100	100	100
<i>Miscellaneous Inc.</i>	0	4,502	560	0	0	0	0	0
<i>T/F From:</i>								
<i>GC Unrestricted</i>	45,000	75,500	40,000	11,000	3,000	5,000	5,000	5,000
<i>Police Spec. Proj.</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 48,774	\$ 84,242	\$ 43,883	\$ 14,400	\$ 6,266	\$ 8,300	\$ 8,300	\$ 8,300
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	5,324	9,807	7,839	12,550	5,650	11,700	11,600	11,800
<i>Capital</i>	17,887	16,078	37,348	1,000	0	0	1,000	1,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 23,211	\$ 25,885	\$ 45,187	\$ 13,550	\$ 5,650	\$ 11,700	\$ 12,600	\$ 12,800
Revenue Over (Under)								
Expenditures	\$ 25,563	\$ 58,357	\$ (1,304)	\$ 850	\$ 616	\$ (3,400)	\$ (4,300)	\$ (4,500)

SUPPORTING DETAIL FOR ESDA FUND

	<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>								
R & M Bldg. (Contr.)			\$ 1,700	\$ 0	\$ 1,000	\$ 1,600	\$ 1,600	\$ 1,600
R&M Equip. (Contr.)			63	1,800	100	1,000	1,000	1,000
Communications			672	500	500	500	500	500
Property Insurance			637	750	750	800	800	800
Lease/Rent Expense			1,920	2,200	2,200	2,200	2,200	2,200
R&M Bldg. (Comm.)			258	2,500	500	1,800	1,800	1,800
R&M Equip. (Comm.)			0	1,700	0	1,500	1,500	1,500
Miscellaneous Equipment			2,075	1,600	200	1,500	1,200	1,400
Miscellaneous Expenses			514	1,500	400	800	1,000	1,000
TOTAL OPERATIONS			\$ 7,839	\$ 12,550	\$ 5,650	\$ 11,700	\$ 11,600	\$ 11,800
<u>Capital Detail</u>								
Purchase - Equipment			\$ 37,348	\$ 1,000	\$ 0	\$ 0	\$ 1,000	\$ 1,000
TOTAL CAPITAL			\$ 37,348	\$ 1,000	\$ 0	\$ 0	\$ 1,000	\$ 1,000
<u>Debt Service Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 45,187	\$ 13,550	\$ 5,650	\$ 11,700	\$ 12,600	\$ 12,800

AUDIT FUND

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

FY09-10 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. The fund also receives a small amount of interest income earned on its cash balances.

Budgeted Expenditures

All of the expenses charged to this fund are for the payment of consulting services provided by the independent accounting agency retained to perform the city's annual audit.

AUDIT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance	\$ 8,916	\$ 11,389	\$ 6,422	\$ 6,409	\$ 7,833	\$ 11,843	\$ 11,893	\$ 11,993
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 16,122	\$ 17,619	\$ 27,958	\$ 30,000	\$ 29,970	\$ 30,000	\$ 32,000	\$ 35,000
<i>Interest</i>	546	414	193	200	40	50	100	100
TOTAL	\$ 16,668	\$ 18,033	\$ 28,151	\$ 30,200	\$ 30,010	\$ 30,050	\$ 32,100	\$ 35,100
EXPENDITURES								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	14,195	23,000	26,740	29,000	26,000	30,000	32,000	35,000
<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	\$ 14,195	\$ 23,000	\$ 26,740	\$ 29,000	\$ 26,000	\$ 30,000	\$ 32,000	\$ 35,000
Revenue Over (Under)								
Expenditures	\$ 2,473	\$ (4,967)	\$ 1,411	\$ 1,200	\$ 4,010	\$ 50	\$ 100	\$ 100

SUPPORTING DETAIL FOR AUDIT FUND

	<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>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
Consultation Fees			\$ 26,740	\$ 29,000	26,000	30,000	32,000	35,000
TOTAL OPERATIONS			\$ 26,740	\$ 29,000	\$ 26,000	\$ 30,000	\$ 32,000	\$ 35,000
<u>Capital Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 26,740	\$ 29,000	\$ 26,000	\$ 30,000	\$ 32,000	\$ 35,000

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.) The city currently purchases insurance coverage from the Illinois Municipal League Risk Management Association.

Special Opportunities/Challenges/Issues

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

LIABILITY INSURANCE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Net Assets	\$ 99,720	\$ 102,573	\$ 112,256	\$ 111,973	\$ 116,096	\$ 122,896	\$ 122,396	\$ 122,396
REVENUES:								
<i>Tax</i>								
Property	\$ 75,373	\$ 74,938	\$ 76,673	\$ 90,000	\$ 89,900	\$ 96,000	\$ 111,000	\$ 129,000
Interest	1,044	1,257	1,083	1,000	900	1,000	1,000	1,000
Miscellaneous Inc.	0	0	0	0	0	0	0	0
TOTAL	\$ 76,417	\$ 76,195	\$ 77,756	\$ 91,000	\$ 90,800	\$ 97,000	\$ 112,000	\$ 130,000
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	73,564	66,512	73,916	84,000	84,000	97,500	112,000	130,000
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 73,564	\$ 66,512	\$ 73,916	\$ 84,000	\$ 84,000	\$ 97,500	\$ 112,000	\$ 130,000
Revenue Over (Under)								
Expenditures	\$ 2,853	\$ 9,683	\$ 3,840	\$ 7,000	\$ 6,800	\$ (500)	\$ 0	\$ 0

SUPPORTING DETAIL FOR LIABILITY FUND

	<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>								
NA	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
Insurance (Other)			\$ 73,916	\$ 84,000	\$ 84,000	\$ 97,500	\$ 112,000	\$ 130,000
TOTAL OPERATIONS			\$ 73,916	\$ 84,000	\$ 84,000	\$ 97,500	\$ 112,000	\$ 130,000
<u>Capital Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 73,916	\$ 84,000	\$ 84,000	\$ 97,500	\$ 112,000	\$ 130,000

MOTOR FUEL TAX FUND

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

Projected FY09-10 allotments are slightly under budget. Expenditures are substantially under budget. The end of year cash balance will decrease by nearly \$54,000, about \$47,000 less than originally planned.

Source of Funds

State Motor Fuel Tax allotments are deposited to this fund as well as interest earned on the fund's cash balance. The per capita MFT distribution for FY10-11 is estimated to be \$25.50.

Budgeted Expenditures

The use of MFT funds is regulated by the Illinois Department of Transportation in accordance with state statute. All MFT revenues are allocated for the maintenance of existing streets (spray patch, seal coat, heat scarification and/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 FY10-11 MFT revenue estimate is \$57,000 or 15% less than FY06-07 collections. In comparison, seal coat and hot-mix asphalt materials have increased by over 60% during this same time period.

MFT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	06-07	07-08	08-09	09-10	09-10	10-11	11-12	12-13
Beg. Cash Balance				\$ 266,949	\$ 319,283	\$ 265,502	\$ 204,502	\$ 143,002
REVENUES:								
<i>State Allotment</i>	\$ 392,554	\$ 377,601	\$ 353,441	\$ 340,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000
<i>Local MFT Tax</i>	0	0	0	0	0	0	0	0
<i>Interest</i>	22,525	15,038	5,336	5,000	1,000	4,000	3,500	3,000
TOTAL	\$ 415,079	\$ 392,639	\$ 358,777	\$ 345,000	\$ 336,000	\$ 339,000	\$ 338,500	\$ 338,000
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	19,701	0	0	0	0	0	0	0
<i>Capital</i>	392,862	353,575	423,279	455,600	389,781	400,000	400,000	400,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	104,566	0	0	0	0	0	0	0
TOTAL	\$ 517,129	\$ 353,575	\$ 423,279	\$ 455,600	\$ 389,781	\$ 400,000	\$ 400,000	\$ 400,000
Revenue Over (Under)								
Expenditures	\$ (102,050)	\$ 39,064	\$ (64,502)	\$ (110,600)	\$ (53,781)	\$ (61,000)	\$ (61,500)	\$ (62,000)

SUPPORTING DETAIL FOR MFT FUND

	<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>
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>RM Street Misc. - Cont.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
<i>Purchase:</i>								
<i>System Construction</i>			\$ 423,279	\$ 455,600	\$ 389,781	\$ 400,000	\$ 400,000	\$ 400,000
<i>System Engineering</i>			0	0	0	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
<i>Eld/Property</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 423,279	\$ 455,600	\$ 389,781	\$ 400,000	\$ 400,000	\$ 400,000
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>Cruzer Rd. Impr. - Phase II</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 423,279	\$ 455,600	\$ 389,781	\$ 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. Most Washington employees also participate in the federal Social Security Insurance (SSI) program.

Current Year (FY09-10) Projection

Projected FY09-10 collections, transfers and expenditures are generally consistent with budget estimates.

Source of Funds

The city levies property taxes to cover most of its IMRF/Social Security contributions. Replacement property taxes received from the State of Illinois are also credited to this fund. Lastly, transfers are planned from the Sewer and Water Funds to pay the SSI/IMRF costs of employees assigned to the water and sewer departments. Total funding is proposed to increase by over \$99,000 or by 20% to meet estimated expenses.

While not reflected in the budget, employee IMRF contributions are paid at the rate of 4.5% and SSI/Medicare at the rate of 7.65% of covered wages.

Budgeted Expenditures

All city employees expected to work more than 1,000 hours annually (except police officers) are mandated to participate in IMRF, a defined benefit pension program. The city's IMRF contribution is based on an actuarially determined rate. The city's 2010 IMRF rate is 11.76% of covered wages, a 27.5% increase over the prior rate of 9.22%. The city's SSI/Medicare contributions (7.65% of wages) are also charged to this fund.

Special Opportunities/Challenges/Issues

IMRF sustained significant, state-wide, investment losses in 2008 (\$6.1B or 24.8%). As noted above, employer contribution rates are being substantially increased in large part due to these losses.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Fund Balance	\$ 95,843	\$ 123,455	\$ 166,847	\$ 133,513	\$ 220,704	\$ 213,120	\$ 217,220	\$ 217,720
REVENUES:								
<i>Tax:</i>								
Property	\$ 326,480	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property - IMRF	0	159,021	153,740	175,000	171,702	210,000	224,400	239,600
Property - Soc. Sec./MC	0	194,037	230,576	215,000	212,614	210,000	224,400	239,600
Property Repl.	15,305	16,249	16,290	11,000	17,500	18,000	18,000	18,000
Interest	9,775	10,793	4,200	4,000	600	600	700	800
TOTAL COLLECTIONS	351,560	380,100	404,806	405,000	402,416	438,600	467,500	498,000
<i>T/F From:</i>								
Water	\$ 30,000	\$ 30,000	\$ 33,000	\$ 35,000	\$ 35,000	\$ 60,500	\$ 64,000	\$ 68,000
Sewer	37,000	40,000	42,000	45,000	45,000	85,000	89,000	94,000
TOTAL	\$ 418,560	\$ 450,100	\$ 479,806	\$ 485,000	\$ 482,416	\$ 584,100	\$ 620,500	\$ 660,000
EXPENDITURES:								
Personnel	\$ 390,948	\$ 406,708	\$ 425,949	\$ 495,000	\$ 490,000	\$ 580,000	\$ 620,000	\$ 660,000
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 390,948	\$ 406,708	\$ 425,949	\$ 495,000	\$ 490,000	\$ 580,000	\$ 620,000	\$ 660,000
Revenue Over (Under) Expenditures	\$ 27,612	\$ 43,392	\$ 53,857	\$ (10,000)	\$ (7,584)	\$ 4,100	\$ 500	\$ 0

SUPPORTING DETAIL FOR IMRF FUND

	<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>								
NA	0.00	0.00						
Social Sec./Medicare Taxes			\$ 242,844	\$ 270,000	\$ 270,000	\$ 290,000	\$ 310,000	\$ 330,000
IMRF Payments			183,105	225,000	220,000	290,000	310,000	330,000
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 425,949	\$ 495,000	\$ 490,000	\$ 580,000	\$ 620,000	\$ 660,000
<u>Operations Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 425,949	\$ 495,000	\$ 490,000	\$ 580,000	\$ 620,000	\$ 660,000

POLICE PENSION FUND

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

Projected FY09-10 revenues are significantly over budget due to improved investment returns. It should be noted that the fund has yet to recoup all of the investment losses incurred in FY08-09. Expenditures are consistent with the budget estimate. Projected EOY fund balances will improve by about \$500,000.

Source of Funds

Police Pension expenses are funded by employee contributions (9.91% of covered wages), investment earnings and property taxes. The property tax component is set at whatever level is necessary to meet the projected annual liabilities. The city retains an independent actuary to calculate its required contribution. The employer contribution is currently equivalent to 26.6% of covered wages. This compares with employer contribution rates of 15.6% in FY08-09 and 18.7% in FY09-10.

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 seven 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 to cover these costs.

**POLICE PENSION FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 10-11	PROJ. 11-12
Beg. Fund Balance				\$ 5,086,536	\$ 5,049,984	\$ 5,549,824	\$ 6,093,824	\$ 6,372,574
REVENUES:								
<i>Interest</i>	121,728	136,051	136,991	100,000	100,000	100,000	100,000	100,000
<i>Employee Contr.</i>	79,531	111,773	95,548	110,000	102,000	105,000	110,000	115,000
<i>Employer Contr.</i>	121,431	142,170	179,988	180,500	183,600	271,000	324,800	389,500
<i>Dividend Revenue</i>	45,384	76,737	18,532	10,000	10,000	10,000	10,000	10,000
<i>Misc. Income</i>	0	419	696	0	100	0	0	0
<i>Gain/(Loss) on Inv.</i>	186,233	(100,870)	(742,542)	0	400,000	400,000	100,000	100,000
TOTAL	\$ 554,307	\$ 366,280	\$ (310,787)	\$ 400,500	\$ 795,700	\$ 886,000	\$ 644,800	\$ 714,500
EXPENDITURES:								
<i>Personnel</i>	\$ 190,356	\$ 193,880	\$ 219,607	\$ 235,000	\$ 252,600	\$ 287,000	\$ 311,000	\$ 320,330
<i>Operations</i>	47,744	44,523	28,796	61,750	43,260	55,000	55,050	55,100
<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	\$ 238,100	\$ 238,403	\$ 248,403	\$ 296,750	\$ 295,860	\$ 342,000	\$ 366,050	\$ 375,430
Revenue Over (Under)								
Expenditures	\$ 316,207	\$ 127,877	\$ (559,190)	\$ 103,750	\$ 499,840	\$ 544,000	\$ 278,750	\$ 339,070

SUPPORTING DETAIL FOR POLICE PENSION FUND

	<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>								
NA	0.00	0.00						
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Salaries - Pension			219,607	235,000	252,600	287,000	311,000	320,330
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 219,607	\$ 235,000	\$ 252,600	\$ 287,000	\$ 311,000	\$ 320,330
<u>Operations Detail</u>								
Legal Fees			\$ 0	\$ 200	200	\$ 200	\$ 200	\$ 200
Memberships			0	0	750	750	750	750
Training			0	0	300	2,000	2,000	2,000
Compliance Fee			974	1,050	1,010	1,050	1,100	1,150
Contrib. Refund			26,941	60,000	40,000	50,000	50,000	50,000
Miscellaneous Expenses			881	500	1,000	1,000	1,000	1,000
TOTAL OPERATIONS			\$ 28,796	\$ 61,750	\$ 43,260	\$ 55,000	\$ 55,050	\$ 55,100
<u>Capital Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
NA			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 248,403	\$ 296,750	\$ 295,860	\$ 342,000	\$ 366,050	\$ 375,430

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 (FY09-10) Projection

Projected FY09-10 expenditures are estimated to be substantially under budget. The EOY cash balance will improve by an estimated \$33,000.

Source of Funds

This fund retains the income from the rental of city-owned real estate: farms, R/C airfield, and cell tower leases on the Blumenshine and Tarvin properties. Given the limited income, transfers are typically required to fully fund capital projects.

Budgeted Expenditures

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

Capital. The construction of the Briarcliff/Colonial Court storm sewer is the only capital project currently planned to be financed from this fund. Preliminary engineering has been completed. Staff currently anticipates that further planning and construction of this project will need to be accomplished in conjunction with the proposed Route 8 storm sewer improvements. Several private easements will be required.

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**

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance				\$ 27,148	\$ 35,980	\$ 69,005	\$ 97,405	\$ 125,805
REVENUES:								
Miscellaneous Inc.	\$ 51	\$ 376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental Income	27,508	30,623	40,794	41,000	41,000	41,000	41,000	41,000
Grant Income	0	0	0	0	0	0	0	0
Interest	7,774	3,755	841	400	50	100	100	100
T/F From:								
GF Unrestricted	100,000	18,734	0	0	0	0	0	0
GC Telecom Tax	0	0	0	0	0	0	0	0
Sewer	0	0	0	0	0	0	0	0
TOTAL	\$ 135,333	\$ 53,488	\$ 41,635	\$ 41,400	\$ 41,050	\$ 41,100	\$ 41,100	\$ 41,100
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	7,333	7,034	17,933	16,000	7,942	12,700	12,700	12,700
Capital	300,606	31,806	115,748	20,000	83	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	\$ 307,939	\$ 38,840	\$ 133,681	\$ 36,000	\$ 8,025	\$ 12,700	\$ 12,700	\$ 12,700
Revenue Over (Under)								
Expenditures	\$ (172,606)	\$ 14,648	\$ (92,046)	\$ 5,400	\$ 33,025	\$ 28,400	\$ 28,400	\$ 28,400

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

	<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>Operations Detail</u>								
<i>Other Professional Fees</i>			\$ 3,170	\$ 3,200	\$ 83	\$ 2,500	\$ 2,500	\$ 2,500
<i>Publishing Fees</i>			0	200	0	200	200	200
<i>Miscellaneous Expense</i>			14,763	12,600	7,859	10,000	10,000	10,000
TOTAL OPERATIONS			\$ 17,933	\$ 16,000	\$ 7,942	\$ 12,700	\$ 12,700	\$ 12,700
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Bldg & Property</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			102,328	20,000	0	0	0	0
<i>System Engineering</i>			13,420	0	83	0	0	0
<i>System Legal</i>			0	0	0	0	0	0
TOTAL CAPITAL			\$ 115,748	\$ 20,000	\$ 83	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 133,681	\$ 36,000	\$ 8,025	\$ 12,700	\$ 12,700	\$ 12,700

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 (FY09-10) Projection

Projected FY09-10 revenues are under budget largely due to the fact that the department did not undertake a fundraising activity during the past year. Expenditures are projected to be substantially under budget. The EOY cash balance is projected to remain largely unchanged.

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

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 \$6,000 is budgeted for the purchase of two (2) replacement in-car computers. In addition, funds are budgeted to cover costs associated with the purchase of two second hand, replacement passenger vehicles for use by police detectives.

Inter-fund Transfers. Inter-fund transfers are planned to the MERF account and the Police Station Renovation Capital Project Fund.

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

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance	\$ 52,218	\$ 52,449	\$ 34,562	\$ 61,642	\$ 92,005	\$ 64,305	\$ 3,105	\$ 905
REVENUES:								
DUI Tech Fund	\$ 6,517	\$ 5,902	\$ 6,463	\$ 5,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
Drug Enf. Account	3,892	363	2,078	2,000	1,500	2,000	2,000	2,000
Police Vehicle Fund	900	3,479	4,685	4,000	5,000	4,000	4,000	4,000
Impound Admin. Fees	54,500	43,500	78,500	50,000	40,000	50,000	50,000	50,000
Fundraiser Account	36,850	51,706	21,507	20,000	0	20,000	20,000	20,000
DARE Account	3,110	2,771	2,832	2,500	2,000	2,500	2,500	2,500
Interest Revenue	559	400	393	300	200	300	300	300
Misc. Revenue	0	0	382	0	0	0	0	0
TOTAL	\$106,328	\$108,121	\$ 116,840	\$ 83,800	\$ 52,700	\$ 83,800	\$ 83,800	\$ 83,800
EXPENDITURES								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	80,580	76,694	57,601	84,600	37,100	64,000	59,000	59,000
Capital	17,017	47,107	6,594	13,000	16,500	27,000	23,000	20,000
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	8,500	2,207	0	21,000	26,800	54,000	4,000	4,000
TOTAL	\$106,097	\$126,008	\$ 64,195	\$ 118,600	\$ 80,400	\$ 145,000	\$ 86,000	\$ 83,000
Revenue Over (Under) Expenditures	\$ 231	\$ (17,887)	\$ 52,645	\$ (34,800)	\$ (27,700)	\$ (61,200)	\$ (2,200)	\$ 800

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
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>Alcohol Enforcement Expenses</i>			\$ 5,877	\$ 6,500	\$ 3,500	\$ 6,500	\$ 5,000	\$ 5,000
<i>Drug Enforcement Expenses</i>			2,200	4,000	3,500	4,000	2,000	2,000
<i>Impound Admin. Fees</i>								
<i>Legal Expenses</i>			12,250	18,000	8,500	12,000	12,000	12,000
<i>Professional Fees</i>			0	1,000	0	1,000	1,000	1,000
<i>Software</i>			0	14,000	4,800	5,500	5,500	5,500
<i>Operating Supplies</i>			930	1,000	800	1,000	1,000	1,000
<i>Miscellaneous Equipment</i>			13,352	17,600	12,500	8,000	10,000	10,000
<i>Fundraiser Expenses</i>			20,929	20,000	0	20,000	20,000	20,000
<i>DARE Expenses</i>			2,063	2,500	3,500	6,000	2,500	2,500
TOTAL OPERATIONS			\$ 57,601	\$ 84,600	\$ 37,100	\$ 64,000	\$ 59,000	\$ 59,000
Capital Detail								
<i>Purchase - Equipment</i>			\$ 6,594	\$ 3,000	\$ 0	\$ 27,000	\$ 23,000	\$ 20,000
<i>Purchase - Bldg/Property</i>			0	0	0	0	0	0
<i>Purchase - Engineering</i>			0	10,000	16,500	0	0	0
TOTAL CAPITAL			\$ 6,594	\$ 13,000	\$ 16,500	\$ 27,000	\$ 23,000	\$ 20,000
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 (from Police Vehicle Fund)</i>			\$ 0	\$ 6,000	\$ 11,800	\$ 4,000	\$ 4,000	\$ 4,000
<i>Police Sta. Reno. Cap. Proj. Fund</i>			0	0	0	50,000	0	0
<i>MERF (from Impound Admin.)</i>			0	15,000	15,000	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 21,000	\$ 26,800	\$ 54,000	\$ 4,000	\$ 4,000
TOTAL EXPENDITURES			\$ 64,195	\$ 118,600	\$ 80,400	\$ 145,000	\$ 86,000	\$ 83,000

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

Core Service, Purpose or Function

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

Current Year (FY09-10) Projection

Projected FY09-10 collections are less than budget due to EAV reductions. Projected expenditures are substantially less than budget.

Source of Funds

No income is projected in FY10-11 as the district expired in December 2009.

Budgeted Expenditures

Unspent surplus funds in TIF District No. 1 will be disbursed in accordance with state law. Based on current information, 49.3% of the surplus will be returned to the State of Illinois and 50.7% will be retained by the city and reimbursed to the General Fund. These transactions are expected to occur following the completion of the audit for the fiscal year ending April 30, 2010.

TF# 1 FUND								
REVENUE/EXPENDITURE SUMMARY								
	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	06-07	07-08	08-09	09-10	09-10	10-11	11-12	12-13
Beg. Cash Balance				\$ 540,809	\$ 525,416	\$ 223,970	\$ 0	\$ 0
REVENUES:								
<i>Tax:</i>								
<i>Property</i>	\$ 221,999	\$ 225,101	\$ 252,063	\$ 259,000	\$ 196,370	\$ 0	\$ 0	\$ 0
<i>Interest</i>	47,466	23,143	5,888	5,291	700	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	\$ 269,465	\$ 248,244	\$ 257,951	\$ 264,291	\$ 197,070	\$ 0	\$ 0	\$ 0
T/F From:								
<i>GF Unrestricted</i>	0	0	0	0	0	0	0	0
TOTAL REVENUE	\$ 269,465	\$ 248,244	\$ 257,951	\$ 264,291	\$ 197,070	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 10,775	\$ 11,163	\$ 12,342	\$ 8,900	\$ 8,890	\$ 0	\$ 0	\$ 0
<i>Operations</i>	18,840	16,465	187	3,200	20,761	110,417	0	0
<i>Capital</i>	271,224	290,304	168,355	793,000	468,865	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	113,553	0	0
TOTAL	\$ 300,839	\$ 317,932	\$ 180,884	\$ 805,100	\$ 498,516	\$ 223,970	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ (31,374)	\$ (69,688)	\$ 77,067	\$ (540,809)	\$ (301,446)	\$ (223,970)	\$ 0	\$ 0

SUPPORTING DETAIL FOR TIF#1 FUND

	FTE YEARS 09-10	FTE YEARS 10-11	ACTUAL 08-09	BUDGET 09-10	EST.ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Personnel Detail								
<i>City Administrator</i>	0.05	0.00						
<i>P & D Director</i>	0.10	0.00						
<i>Regular Salaries</i>			\$ 11,413	\$ 8,000	\$ 8,100	\$ 0	\$ 0	\$ 0
<i>Unused Sick Leave</i>			83	100	50	0	0	0
<i>Group Insurance</i>			686	600	600	0	0	0
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			160	200	140	0	0	0
TOTAL FTE YEARS	0.15	0.00						
TOTAL PERSONNEL			\$ 12,342	\$ 8,900	\$ 8,890	\$ 0	\$ 0	\$ 0
Operations Detail								
<i>Engineering Fees</i>			\$ 0	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0
<i>Legal Expenses</i>			0	800	621	0	0	0
<i>Professional Fees</i>			0	1,000	0	0	0	0
<i>Communications</i>			0	100	0	0	0	0
<i>Membership Dues</i>			187	200	188	0	0	0
<i>Training</i>			0	100	0	0	0	0
<i>Loan Interest Subsidies</i>			0	0	0	0	0	0
<i>TIF Incentives</i>			0	300	18,595	0	0	0
<i>Distribution of Surplus</i>			0	0	0	110,417	0	0
<i>Miscellaneous Expenses</i>			0	200	1,357	0	0	0
TOTAL OPERATIONS			\$ 187	\$ 3,200	\$ 20,761	\$ 110,417	\$ 0	\$ 0
Capital Detail								
Purchase:								
<i>Bld./Property</i>			\$ 141,695	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Equipment</i>			0	0	0	0	0	0
<i>Improvements Construction</i>			0	750,000	166,900	0	0	0
<i>System Construction</i>			0	0	282,407	0	0	0
<i>System Engineering</i>			26,660	43,000	19,558	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			\$ 168,355	\$ 793,000	\$ 468,865	\$ 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	\$ 0	\$ 0	\$ 113,553	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 113,553	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 180,884	\$ 805,100	\$ 498,516	\$ 223,970	\$ 0	\$ 0

TAX INCREMENT FINANCING DISTRICT NO. 2 FUND (DOWNTOWN)

Core Service, Purpose or Function

The Downtown Tax Increment Financing District was established in 1986 to foster the growth and redevelopment of the Downtown area.

Current Year (FY09-10) Projection

FY09-10 revenues are projected to be consistent with the budget. Total estimated expenditures are expected to be significantly under budget primarily because of deferred capital spending and fewer redevelopment projects than originally anticipated.

Source of Funds

This fund's primary source of revenue is derived from the annual incremental increase in property taxes paid on real estate located in the district. The fund is also eligible to receive a payment from the State of Illinois resulting from the incremental growth of state sales taxes generated by businesses in the district. The city has elected to decline the state sales tax increment in recent years as the matching costs were too great.

Budgeted Expenditures

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

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

Operations. Various operating expenses are incurred in the conduct of business related to the Downtown TIF. The majority of these funds (\$91,000) 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 five (5) outstanding redevelopment contracts. Available, uncommitted funding for new private redevelopment projects is estimated to total \$50,000 in FY10-11.

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).

Special Opportunities/Challenges/Issues

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.

TIF #2 FUND
REVENUE/EXPENDITURE SUMMARY

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance				\$ 675,665	\$ 705,575	\$ 770,519	\$ 198,319	\$ 102,600
REVENUES:								
<i>Tax:</i>								
<i>Property Tax Incr.</i>	\$ 138,071	\$ 148,305	\$ 154,821	\$ 160,000	\$ 164,422	\$ 172,000	\$ 178,000	\$ 184,000
<i>Interest</i>	28,169	25,561	8,567	7,500	3,500	4,500	3,000	3,000
<i>Misc. Revenue</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 166,240	\$ 173,866	\$ 163,388	\$ 167,500	\$ 167,922	\$ 176,500	\$ 181,000	\$ 187,000
EXPENDITURES:								
<i>Personnel</i>	\$ 10,775	\$ 11,164	\$ 12,343	\$ 13,363	\$ 12,708	\$ 13,300	\$ 14,319	\$ 15,250
<i>Operations</i>	74,294	79,354	78,556	131,215	87,546	101,400	89,400	89,400
<i>Capital</i>	0	20,000	19,140	540,000	2,724	634,000	173,000	173,000
<i>Debt Service</i>	0	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 85,069	\$ 110,518	\$ 110,039	\$ 684,578	\$ 102,978	\$ 748,700	\$ 276,719	\$ 277,650
Revenue Over (Under)								
Expenditures	\$ 81,171	\$ 63,348	\$ 53,349	\$ (517,078)	\$ 64,944	\$ (572,200)	\$ (95,719)	\$ (90,650)

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	<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>
Personnel Detail								
<i>City Administrator</i>	0.05	0.05						
<i>P & D Director</i>	0.10	0.10						
<i>Regular Salaries</i>			\$ 11,413	\$ 12,000	\$ 11,600	\$ 12,000	\$ 12,690	\$ 13,420
<i>Unused Sick Time</i>			83	200	88	200	212	224
<i>Group Insurance</i>			687	863	820	950	1,093	1,256
<i>Retiree Health Insurance</i>			0	0	0	0	0	0
<i>Health Savings Plan Contribution</i>			160	300	200	150	325	350
TOTAL FTE YEARS	0.15	0.15						
TOTAL PERSONNEL			\$ 12,343	\$ 13,363	\$ 12,708	\$ 13,300	\$ 14,319	\$ 15,250
Operations Detail								
<i>Engineering Fees</i>			\$ 0	\$ 500	\$ 280	\$ 500	\$ 500	\$ 500
<i>Legal Fees</i>			4,685	5,000	3,000	2,000	2,000	2,000
<i>Professional Fees</i>			3,901	19,000	17,000	3,000	2,000	2,000
<i>Membership Dues</i>			187	200	188	400	400	400
<i>Loan Interest Subsidies</i>			0	1,000	0	1,000	1,000	1,000
<i>Building Renovation Fund - Committed</i>			57,677	27,015	58,337	41,000	30,000	30,000
<i>Building Renovation Fund - Uncommitted</i>			0	75,000	5,000	50,000	50,000	50,000
<i>Misc. Equipment</i>			533	1,500	500	1,500	1,500	1,500
<i>Miscellaneous Expense</i>			11,573	2,000	3,241	2,000	2,000	2,000
TOTAL OPERATIONS			\$ 78,556	\$ 131,215	\$ 87,546	\$ 101,400	\$ 89,400	\$ 89,400
Capital Detail								
<i>Purchase:</i>								
<i>Building/Land</i>			\$ 0	\$ 40,000	\$ 0	\$ 40,000	\$ 0	\$ 0
<i>Improvements</i>			16,841	459,000	2,724	555,000	150,000	150,000
<i>Demolition/Remediation</i>			0	0	0	0	0	0
<i>Improvements Engineering</i>			2,299	38,000	0	36,000	20,000	20,000
<i>Improvements Legal</i>			0	3,000	0	3,000	3,000	3,000
TOTAL CAPITAL			\$ 19,140	\$ 540,000	\$ 2,724	\$ 634,000	\$ 173,000	\$ 173,000
Debt Service Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail								
<i>NA</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 110,039	\$ 684,578	\$ 102,978	\$ 748,700	\$ 276,719	\$ 277,650

This page left intentionally blank.

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 (FY09-10) Projection

Revenues and expenditures are consistent with the budget.

Source of Funds

Funds are transferred annually from the General Corporate Fund--Streets Account in an amount sufficient to cover the annual debt service obligations.

Budgeted Expenditures

The only expense charged to this fund involves the payment of principal and interest on the bonds which will be retired in FY17-18.

S. CUMMINGS RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0
Transfers From:								
GC - Streets	92,689	89,847	87,004	84,162	84,162	81,320	78,477	75,635
TOTAL	\$ 92,689	\$ 89,847	\$ 87,004	\$ 84,162	\$ 84,162	\$ 81,320	\$ 78,477	\$ 75,635
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	92,689	89,847	87,004	84,162	84,162	81,320	78,477	75,635
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 92,689	\$ 89,847	\$ 87,004	\$ 84,162	\$ 84,162	\$ 81,320	\$ 78,477	\$ 75,635
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>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>
Personnel Detail								
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
Purchase:								
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
Debt Service Detail								
Principal			\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840	\$ 59,840
Interest			27,164	24,322	24,322	21,480	18,637	15,795
TOTAL DEBT SERVICE			\$ 87,004	\$ 84,162	\$ 84,162	\$ 81,320	\$ 78,477	\$ 75,635
Inter-Fund Transfer Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 87,004	\$ 84,162	\$ 84,162	\$ 81,320	\$ 78,477	\$ 75,635

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 (FY09-10) Projection

Projected revenues and expenditures are consistent with the budget.

Source of Funds

Funds are transferred annually from the General Corporate Fund--Streets Account in an amount sufficient to cover the annual debt service obligations.

Budgeted Expenditures

The only expenditure is for annual debt service on the 2002 bonds which will be retired in December 2017.

CRUGER RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From:								
GC - Streets	86,730	85,795	84,266	83,208	83,208	81,556	80,374	78,598
TOTAL	\$ 86,730	\$ 85,795	\$ 84,266	\$ 83,208	\$ 83,208	\$ 81,556	\$ 80,374	\$ 78,598
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	86,730	85,795	84,266	83,208	83,208	81,556	80,374	78,598
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 86,730	\$ 85,795	\$ 84,266	\$ 83,208	\$ 83,208	\$ 81,556	\$ 80,374	\$ 78,598
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR CRUGER RD. IMPROVEMENT DEBT SERVICE FUND

	<i>FTE YEARS</i> <i>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>
Personnel Detail								
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail								
Misc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Detail								
Purchase:								
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
Debt Service Detail								
Principal			\$ 55,120	\$ 56,680	\$ 56,680	\$ 57,720	\$ 59,280	\$ 60,320
Interest			29,146	26,528	26,528	23,836	21,094	18,278
TOTAL DEBT SERVICE			\$ 84,266	\$ 83,208	\$ 83,208	\$ 81,556	\$ 80,374	\$ 78,598
Inter-Fund Transfer Detail								
N/A			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 84,266	\$ 83,208	\$ 83,208	\$ 81,556	\$ 80,374	\$ 78,598

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 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From:								
GC Streets								
Alt. Rev. Bond	140,731	140,731	140,731	0	0	0	0	0
TOTAL	\$ 140,731	\$ 140,731	\$ 140,731	\$ 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	140,731	140,731	140,731	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 140,731	\$ 140,731	\$ 140,731	\$ 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 (FY09-10) Projection

Projected FY09-10 transfers are projected to exceed budget due to better than expected Home Rule Sales Tax collections. Expenditures are consistent with the budget.

Source of Funds

Funds to repay this debt service obligation come from the following: 1) interest earned on cash balances being held for debt service purposes, and 2) proceeds from the 0.25% home rule sales tax levied for this purpose.

Budgeted Expenditures

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

**WACC DEBT SERVICE FUND
REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>06-07</i>	<i>ACTUAL</i> <i>07-08</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>
Beg. Cash Balance			\$ 538,927	\$ 659,708	\$ 653,846	\$ 651,852	\$ 653,352	\$ 654,852
REVENUES:								
<i>Interest</i>	\$ 11,110	\$ 15,896	\$ 4,570	\$ 9,000	\$ 1,300	\$ 1,500	\$ 1,500	\$ 1,500
<i>Transfers From:</i>								
<i>GC Fund</i>	79,792	336,000	380,000	368,600	387,000	391,194	391,393	390,893
<i>WACC Cap. Proj.</i>	442,475	46,921	18	0	0	0	0	0
TOTAL	\$ 533,377	\$ 398,817	\$ 384,588	\$ 377,600	\$ 388,300	\$ 392,694	\$ 392,893	\$ 392,393
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	393,267	269,669	390,294	390,294	391,194	391,393	390,893
<i>Inter-Fund Transfers</i>	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 393,267	\$ 269,669	\$ 390,294	\$ 390,294	\$ 391,194	\$ 391,393	\$ 390,893
Revenue Over (Under)								
Expenditures	\$ 533,377	\$ 5,550	\$ 114,919	\$ (12,694)	\$ (1,994)	\$ 1,500	\$ 1,500	\$ 1,500

SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND

	<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>								
Misc			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<u>Purchase:</u>								
Bld/Property			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0	0	0
System Legal			0	0	0	0	0	0
System Construction			0	0	0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>								
<u>Com. Dev. Bonds</u>								
Principal			\$ 0	\$ 125,000	\$ 125,000	\$ 135,000	\$ 145,000	\$ 155,000
Interest			269,669	265,294	265,294	256,194	246,393	235,893
TOTAL DEBT SERVICE			\$ 269,669	\$ 390,294	\$ 390,294	\$ 391,194	\$ 391,393	\$ 390,893
<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			\$ 269,669	\$ 390,294	\$ 390,294	\$ 391,194	\$ 391,393	\$ 390,893

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

	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST. ACT.	BUDGET	PROJ.	PROJ.
	06-07	07-08	08-09	09-10	09-10	10-11	11-12	12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Assessments</i>	5,843	447	0	0	0	0	0	0
<i>Interest</i>	361	43	0	0	0	0	0	0
<i>Transfers From:</i>						0		
<i>GC Streets</i>	27,020	0	0	0	0	0	0	0
TOTAL	\$ 33,224	\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	180	0	0	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0	0	0	0
<i>Debt Service</i>	27,020	0	0	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	490	0	0	0	0	0	0
TOTAL	\$ 27,200	\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 6,024	\$ 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 (FY09-10) Projection

FY09-10 revenues and expenditures are consistent with the budget.

Source of Funds

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

Budgeted Expenditures

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

MALLARD CROSSING SPECIAL SERVICES AREA REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 13,151	\$ 13,215	\$ 14,724	\$ 15,312	\$ 15,852
REVENUES:								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prop. Tax Assessmt.	48,346	47,870	46,550	48,549	49,547	48,148	48,675	48,132
Interest	646	953	296	300	200	300	300	300
Transfers From:								
GC Streets	0	0	0	0	0	0	0	0
TOTAL	\$ 48,992	\$ 48,823	\$ 46,846	\$ 48,849	\$ 49,747	\$ 48,448	\$ 48,975	\$ 48,432
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	47,943	47,755	47,520	48,238	48,238	47,860	48,435	47,915
Inter-Fund Transfers	1,000	1,000	1,000	1,000	0	0	0	0
TOTAL	\$ 48,943	\$ 48,755	\$ 48,520	\$ 49,238	\$ 48,238	\$ 47,860	\$ 48,435	\$ 47,915
Revenue Over (Under)								
Expenditures	\$ 49	\$ 68	\$ (1,674)	\$ (389)	\$ 1,509	\$ 588	\$ 540	\$ 517

MALLARD CROSSING SPECIAL SERVICES AREA

	<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>
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			\$ 27,000	\$ 29,000	\$ 29,000	\$ 30,000	\$ 32,000	\$ 33,000
SSA Bond Interest			20,520	19,238	19,238	17,860	16,435	14,915
TOTAL DEBT SERVICE			\$ 47,520	\$ 48,238	\$ 48,238	\$ 47,860	\$ 48,435	\$ 47,915
Inter-Fund Transfer Detail								
Gen. Fund - L/A			\$ 1,000	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 1,000	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 48,520	\$ 49,238	\$ 48,238	\$ 47,860	\$ 48,435	\$ 47,915

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 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	0	0	0	0	0	0	0	0
STU Grant	0	1,137,419	0	0	0	0	0	0
Bond Proceeds	0	0	0	0	0	0	0	0
Transfers From:								
GC-Streets	31,146	419,415	189,600	0	0	0	0	0
MFT	104,566	0	0	0	0	0	0	0
TOTAL	\$ 135,712	\$1,566,834	\$ 189,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	2,257	0	0	0	0	0
Capital	47,925	1,742,796	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	\$ 47,925	\$1,742,796	\$ 2,257	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 87,787	\$ (185,962)	\$ 187,343	\$ 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 (FY09-10) Projection

FY09-10 expenditures are slightly less than budget as land acquisition has not progressed as quickly as planned.

Source of Funds

The city expects to receive PPUATS grant funding in FY11-12 to finance a major portion of the reconstruction of the Dallas Road Phase I improvement. Supplemental transfers are planned from the Telecommunications Tax Fund in FY10-11 and FY11-12. No PPUATS funding has been secured as yet for the Phase II project.

Budgeted Expenditures

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

DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Reg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 707,700	\$ 0
Interest	0	0	0	0	0	0	0	0
Transfers From:								
Telecom Tax	0	0	0	0	0	25,000	383,300	0
GF-Streets	0	8,147	36,506	36,000	25,000	0	0	0
TOTAL	\$ 0	\$ 8,147	\$ 36,506	\$ 36,000	\$ 25,000	\$ 25,000	\$ 1,091,000	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	8,147	37,196	36,000	25,000	25,000	1,091,000	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 8,147	\$ 37,196	\$ 36,000	\$ 25,000	\$ 25,000	\$ 1,091,000	\$ 0
Revenue Over (Under) Expenditures	\$ 0	\$ 0	(690)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR DALLAS ROAD IMPROVEMENT CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>09-10</i>	<i>FTE YEARS</i> <i>10-11</i>	<i>ACTUAL</i> <i>08-09</i>	<i>BUDGET</i> <i>09-10</i>	<i>EST.ACT.</i> <i>09-10</i>	<i>BUDGET</i> <i>10-11</i>	<i>PROJ.</i> <i>11-12</i>	<i>PROJ.</i> <i>12-13</i>
<u>Personnel Detail</u>								
<i>N/A</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00						
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>								
<i>Misc.</i>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>								
<i>Purchase:</i>								
<i>Bld./Property</i>			\$ 0	\$ 20,000	\$ 0	\$ 25,000	\$ 0	\$ 0
<i>System Construction</i>			0	0	0	0	1,011,000	0
<i>System Engineering</i>			37,196	11,000	25,000	0	80,000	0
<i>System Legal</i>			0	5,000	0	0	0	0
TOTAL CAPITAL			\$ 37,196	\$ 36,000	\$ 25,000	\$ 25,000	\$1,091,000	\$ 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			\$ 37,196	\$ 36,000	\$ 25,000	\$ 25,000	\$1,091,000	\$ 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 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Cash Balance				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Grant Proceeds	\$ 0	\$ 0	\$ 224,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	0	0		0	0	0	0	0
Transfers From:								
GC-Telecom. Tax	0	30,970	445,576	0	0	0	0	0
TOTAL	\$ 0	\$ 30,970	\$ 669,576	\$ 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	31,428	669,118	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	\$ 31,428	\$ 669,118	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	(458)	458	\$ 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 (FY09-10) Projection

All funds have been fully expended in prior years.

Source of Funds

No further transactions are budgeted as construction is complete.

Budgeted Expenditures

No further transactions are budgeted as construction is complete.

WACC CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Fund Balance			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Bond Proceeds	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bond Premium	428,165	0	0	0	0	0	0	0
Interest	149,691	25,092	18	0	0	0	0	0
TOTAL	\$ 5,577,856	\$ 25,092	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	112,259	0	0	0	0	0	0	0
Capital	4,353,999	647,294	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	442,475	46,921	18	0	0	0	0	0
TOTAL	\$ 4,908,733	\$ 694,215	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 669,123	\$ (669,123)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NORTH CUMMINGS IMPROVEMENT FUND

Core Service, Purpose or Function

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

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

Current Year (FY09-10) Projection

Not applicable.

Source of Funds

Potential water and sewer special connection fees.

Budgeted Expenditures

None.

NORTH CUMMINGS IMPROVEMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Water Connection	\$ 318	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Connection	0	0	0	0	0	0	0	0
Interest	292	0	0	0	0	0	0	0
TOTAL	\$ 610	\$ 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	610	0	0	0	0	0	0	0
TOTAL	\$ 610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)								
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

POLICE STATION RENOVATION CAPITAL PROJECT FUND

Core Service, Purpose or Function

The city has recently relocated its general administrative operations to the new City Hall. 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 most effective for Police Department use, substantial renovations are proposed.

Current Year (FY09-10) Projection

This is a newly proposed capital project fund.

Source of Funds

Funding for this project is proposed from the following city sources: \$1,000,000 from the city's General Fund and \$50,000 from the Police Special Projects Fund. In addition, the department will seek outside funding from the following sources: 1) a federal grant for technology, communications and security equipment, 2) matching (50%) funding from the Tazewell County ETSB for costs related to the relocation of the telecommunications center and 3) state funding for energy conservation features in the renovated building.

Budgeted Expenditures

The city does not currently have a firm budget estimate for the project. Such an estimate should be available within 90 days. At that time, the city will be in a position to 1) confirm whether sufficient funding is available to proceed with the project in its entirety, or 2) decide that the project will need to be phased consistent with available revenues.

**POLICE STATION RENOVATION CAPITAL PROJECT FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 06-07	ACTUAL 07-08	ACTUAL 08-09	BUDGET 09-10	EST. ACT. 09-10	BUDGET 10-11	PROJ. 11-12	PROJ. 12-13
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:								
Transfers From:								
Gen. Fund	0	0	0	0	0	1,000,000	0	0
Pol. Spec. Proj.	0	0	0	0	0	50,000	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,050,000	\$ 0	\$ 0
EXPENDITURES:								
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	1,050,000	0	0
Debt Service	0	0	0	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,050,000	\$ 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>06-07</i>	<i>FTE YEARS</i> <i>07-08</i>	<i>ACTUAL</i> <i>05-06</i>	<i>BUDGET</i> <i>06-07</i>	<i>EST.ACT.</i> <i>06-07</i>	<i>BUDGET</i> <i>07-08</i>	<i>PROJ.</i> <i>08-09</i>	<i>PROJ.</i> <i>09-10</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>								
<i>Equipment</i>			\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0
<i>Building Construction</i>			0	0	0	900,000	0	0
<i>System Engineering</i>			0	0	0	100,000	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 1,050,000	\$ 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
			\$ 0	\$ 0	\$ 0	\$ 1,050,000	\$ 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: FY10-11 through FY14-15.
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 FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	Total
General Fund	\$ 511,300	\$ 22,500	\$ 22,500	\$ 20,500	\$ 20,500	\$ 597,300
Water Fund	245,000	112,000	112,000	112,000	112,000	693,000
Water Tower Reserve Fund	362,500	0	0	0	0	362,500
Water Sub. Dev. Fee Fund	34,950	25,000	25,000	25,000	25,000	134,950
Water Connection Fee	0	0	0	0	0	0
MERF	351,000	552,243	382,629	180,887	212,600	1,679,359
Sewer Fund	250,000	250,000	250,000	150,000	125,000	1,025,000
Sewer Sub. Dev. Fee Fund	30,000	30,000	30,000	30,000	30,000	150,000
Devonshire Trunk Sewer Imp.	620,000	310,000	0	0	0	930,000
Sewer Bond Const. Account	4,855,270	0	0	0	0	4,855,270
STP No. 1 Reno. Const. Acct.	1,400,000	0	0	0	0	1,400,000
Cemetery Account	30,000	5,000	5,000	5,000	5,000	50,000
Police Dept. Spec. Proj.	27,000	23,000	20,000	25,000	25,000	120,000
ESDA Account	0	1,000	1,000	1,000	1,000	4,000
Motor Fuel Tax Account	400,000	400,000	400,000	340,000	340,000	1,880,000
Storm Water Management Acct.	0	0	0	208,000	0	208,000
TIF Fund 2	634,000	173,000	173,000	100,000	100,000	1,180,000
Dallas Road Improvement	25,000	1,091,000	0	40,000	10,000	1,166,000
Police Sta. Reno. Cap. Proj.	1,050,000	0	0	0	0	1,050,000
TOTAL	\$ 10,826,020	\$ 2,994,743	\$ 1,421,129	\$ 1,237,387	\$ 1,006,100	\$ 17,485,379

**CAPITAL IMPROVEMENT PROGRAM
GENERAL FUND SUMMARY**

Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	Total
Legislative/Admin.							
Computer Equipment	General Fund	\$ 4,800	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 28,800
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							
Fiber Optic Installation	General Fund	60,000	\$ 0	\$ 0	\$ 0	\$ 0	60,000
Repave Parking Lot	General Fund	12,000	0	0	0	0	12,000
Landscaping	General Fund	10,000	0	0	0	0	10,000
Sump Pump Discharge Line	General Fund	8,000	0	0	0	0	8,000
Interior Décor	General Fund	5,000	0	0	0	0	5,000
Street							
General Maintenance	General Fund	33,500	0	0	0	0	33,500
North Main Street Bridge Repairs	Telecom Tax Fund						
Engineering		10,000	0	0	0	0	10,000
Construction		25,000	0	0	0	0	25,000
S. Wilmor and Kern Repaving							0
Engineering	Telecom Tax Fund &	5,000	0	0	0	0	5,000
Construction	Fed. Stimulus (\$168k)	238,000	0	0	0	0	238,000
Equipment (Misc.)	General Fund	1,000	2,500	2,500	2,500	2,500	11,000
Building Improvements	General Fund	13,000	0	0	0	0	13,000
Kern Road Rec. Trail Extension	General Fund	30,000	0	0	0	0	30,000
Freedom Pkwy. Ext. (Right-of-way)	General Fund	10,000	0	0	0	0	10,000
Police							
Radio Repeater	General Fund	20,000	0	0	0	0	20,000
Computer Equipment	General Fund	7,000	0	0	0	0	7,000
Undesignated Capital	General Fund	0	10,000	10,000	10,000	10,000	40,000
Tourism and Economic Development	General Fund	0	0	0	0	0	0
Planning/Zoning (Computer Equip.)	General Fund	2,000	4,000	4,000	2,000	2,000	14,000
Fire/Rescue	General Fund	0	0	0	0	0	0
TOTAL		\$ 511,300	\$ 22,500	\$ 22,500	\$ 20,500	\$ 20,500	\$ 597,300

**CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY**

		WATER FUND					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
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	100,000	0	0	0	0	100,000
Legal	Water O&M	1,000	0	0	0	0	1,000
Water Main Replacement Program							
Engineering	Water O&M	0	0	0	0	0	0
Construction	Water O&M	50,000	50,000	50,000	50,000	50,000	250,000
Variable Frequency Drives (2)	Water O&M	27,000	0	0	0	0	27,000
Fire Hydrant Replacement Program		12,000	12,000	12,000	12,000	12,000	60,000
Undesignated		5,000	0	0	0	0	5,000
TOTAL		\$ 245,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 693,000

		WATER TOWER RESERVE FUND					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Water Tank No. 2							
Engineering/Bid Specifications	Water Tower Res. Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Inspection Services	Water Tower Res. Fund	22,500	0	0	0	0	22,500
Contract Maintenance	Water O&M Transfer	340,000	0	0	0	0	340,000
TOTAL		\$ 362,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 362,500

		WATER SUBDIVISION DEVELOPMENT FEE					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Dallas/Nofsinger Rd. Interconnect							
Design Engineering		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Construction Engineering	Sub. Dev. Fees	0	0	0	0	0	0
Construction	Sub. Dev. Fees	9,950	0	0	0	0	9,950
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		\$ 34,950	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 134,950

		WATER CONNECTION FEE					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Legion Road Well Gen Set	Water Connection Fee &						
Construction	TIF No. 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

		MOTOR EQUIPMENT REPLACEMENT FUND (MERF)					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Vehicle/Equipment Replacement	MERF	\$ 351,000	\$ 552,243	\$ 382,629	\$ 180,887	\$ 212,600	\$ 1,679,359
TOTAL		\$ 351,000	\$ 552,243	\$ 382,629	\$ 180,887	\$ 212,600	\$ 1,679,359

**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 10-11	10-11 COST
POLICE:									
2008 Crown Victoria #164479	CAR 1	May-08	22,485	6	26,848	14-15			4,475
2008 Crown Victoria #164480	CAR 2	May-08	22,648	6	27,043	14-15			4,507
2007 Crown Victoria #155347	CAR 3	May-07	24,266	6	28,975	13-14			4,027
2007 Crown Victoria #155348	CAR 4	May-07	22,924	6	27,372	13-14			3,804
2004 Crown Victoria #177696	CAR 5	May-05	17,040	6	20,347	11-12	10-11	25,000	6,777
2008 Expedition #A67377	CAR 6	May-08	29,490	6	35,213	14-15			5,869
2009 Ford Explorer #A32417	CAR 7	May-09	25,109	6	29,981	15-16			4,997
2009 Ford Explorer #A32416	CAR 8	May-09	25,109	6	29,981	15-16			4,997
2006 Crown Victoria #100973	CAR 9	Sep-05	20,667			10-11	10-11	25,000	11,600
2006 Crown Victoria #100974	CAR 10	Sep-05	20,667	6	24,677	11-12			8,226
2008 Crown Victoria #155527	CAR 11	Apr-08	21,205	6	25,320	14-15			4,220
2006 Crown Victoria #100972	CAR 12	Sep-05	20,667			10-11	10-11	25,000	11,600
2006 Crown Victoria #100971	CAR 13	Sep-05	20,667	6	29,851	11-12			9,950
ADMINISTRATION:									
2000 Chevy Blazer (City Eng.)	LIN-29	Jul-05	10,383	8	13,153	13-14			1,644
2005 Chevy Malibu (City Admin.)		Jul-06	14,910	8	18,888	14-15			2,361
2008 Trail Blazer (Pub. Serv. Mgr)		May-08	21,386	8	27,091	16-17			3,386 (3)
PU for Building Inspector				8		10-11	10-11	18,000	0
STREETS:									
I-H Dump	LIN-9	Jul-06	77,284	10	103,863	16-17			10,386 (1)
I-H Dump	LIN-23	Dec-00	63,400	10	85,200	10-11	10-11	135,000	8,520 (1)
I-H Dump	LIN-11	Oct-04	73,052	10	98,176	14-15			9,818 (1)
I-H Dump	LIN-5	Dec-05	74,514	10	100,141	15-16			10,014 (1)
I-H Dump	LIN-2	Feb-03	66,672	10	89,600	12-13			8,960 (1)
I-H Dump	LIN-7	Feb-03	66,672	10	89,600	12-13			8,960 (1)
Ford F-250	LIN-29	Jan-07	16,000	10	21,503	16-17			2,150
Chevy Silverado	LIN-28	Aug-02	20,709	10	27,850	12-13			2,785
Dodge Ram 2500	LIN-25	Apr-01	17,500	12	25,000	12-13			2,083
Street Sweeper	LIN-12	Jul-00	129,000	10	190,740	11-12			17,340 (2)
JD410E Backhoe	LIN-13	May-00	64,950	10	92,700	11-12		fully funded	2,781 (3)
Hydraulic Hammer	STREET	0	8,000	10	11,405	11-12		fully funded	342 (3)
Chipper	STREET	94	15,700	15	25,992	11-12		fully funded	780
John Deere F1445 Mower	STREET	Aug-04	14,015	5	16,734	11-12		fully funded	502
John Deere F1445 Mower	STREET	May-05	14,015	5	16,247	11-12			1,715
Sts. Mower JD F725	STREET	2008	8,000	5	9,274	12-13			1,855
Air Compressor	STREET	78	6,130	20	19,534	11-12		fully funded	977 (3)
Roller	STREET	97	10,900	20	19,700	16-17			985
Planer	STREET	98	7,700	10	10,927	11-12		fully funded	328

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

INVENTORY	UNIT ID	DATE PURCH	ORIG COST	EXP YRS	PROJ. REPL COST	REPL YEAR	REPL YEAR	REPL 10-11	10-11 COST
WATER									
Chevy C-4500	LIN-8	Jul-05	46,396	10	62,352	13-14			5,248
Dodge Ram 2500	LIN-27	Jul-02	15,295	10	20,600	12-13			2,060
Dodge Ram 2500	LIN-10	Mar-01	22,000	12	31,400	12-13			2,617
Hydra-Stop	WATER	88	23,590	20	35,752	11-12		fully funded	1,073
Jeep Cherokee replacement	LIN-17	Jun-93	15,735	4	25,272	10-11	10-11	21,000	0 (5)
CEMETERY:									
Cemetery Riding Mower Cub Cadet	CEM	Aug-04	6,399	7	7,641	11-12		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	10	40,318	13-14			4,032
SEWER:									
Skid Steer Loader	STP	95	25,000	20	37,816	11-12		fully funded	1,134 (3)
Ex-Mark Riding Mower	STP	May-05	7,839	5	9,361	11-12		fully funded	909
Ford F-350 (1 Ton)	LIN-30	Jan-07	26,500	10	35,614	16-17			3,561 (3)
Ford F-250	LIN-16	Aug-97	16,500	10	22,866	11-12			686
JD410G Backhoe	LIN-3	Oct-04	70,498	10	89,305	12-13			7,442 (3)
Jetter/Vactor	LIN-14	Sep-08	232,617	10	312,618	18-19			31,262 (4)
Trash Pump - Trailer mounted	SEWER	Jun-06	24,018	20	43,379	26-27			2,169
TV Truck/Camera System	LIN-24	Feb-00	54,000	8	77,250	10-11	10-11	102,000	2,318
Sewer Easement Machine w/ trailer	SEWER	1	23,486	15	34,100	16-17			2,273
TOTAL			1,740,796		2,313,287			351,000	251,979

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

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					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Water Meters (see Water Fund)	Sewer Fund	*** ANNUAL TRANSFER TO WATER ***					
Undesignated	Sewer Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 150,000	\$ 125,000	\$ 1,025,000
Sanitary Sewer Rehabilitation							
Engineering	Sewer Fund	0	0	0	0	0	0
Construction	Sewer Fund	0	0	0	0	0	0
Disinfection Improvements (\$400K)	Sewer Fund	0	0	0	0	0	0
Sanitary Sewer Lining (Variable)	Sewer Fund	0	0	0	0	0	0
Minor/Misc.	Sewer Fund	0	0	0	0	0	0
TOTAL		\$ 250,000	\$ 250,000	\$ 250,000	\$ 150,000	\$ 125,000	\$ 1,025,000

		SEWER SUBDIVISION DEVELOPMENT FEE					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
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					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Devonshire Trunk Sewer (Phase II)							
Land Acquisition	Combination Funding:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Construction	Subd. Dev. Fees (\$264k),	600,000	0	0	0	0	600,000
Construction Engineering	Sewer Funds (\$346k)	10,000	0	0	0	0	10,000
Devonshire Trunk Sewer (Phase III)	Sewer Funds (\$320k),						
Land Acquisition		0	0	0	0	0	0
Construction		0	300,000	0	0	0	300,000
Design Engineering		10,000	0	0	0	0	10,000
Construction Engineering		0	10,000	0	0	0	10,000
TOTAL		\$ 620,000	\$ 310,000	\$ 0	\$ 0	\$ 0	\$ 930,000

		SEWER BOND CONSTRUCTION ACCOUNT					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
WWTP NO. 2 EXPANSION							
Construction	IEPA Bond Proceeds	\$ 4,603,020	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,603,020
Legal	IEPA Bond Proceeds	0	0	0	0	0	0
Construction Engineering	IEPA Bond Proceeds	252,250	0	0	0	0	252,250
TOTAL		\$ 4,855,270	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,855,270

		SIP No. 1 RENOVATION CONSTRUCTION ACCOUNT					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
SIP NO. 1 RENOVATION							
Construction	Bond Proceeds	\$ 1,335,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,335,000
Legal	Bond Proceeds	15,000	0	0	0	0	15,000
Design Engineering	Bond Proceeds	40,000	0	0	0	0	40,000
Construction Engineering	Bond Proceeds	10,000	0	0	0	0	10,000
TOTAL		\$ 1,400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,400,000

**CAPITAL IMPROVEMENT PROGRAM
SPECIAL FUNDS SUMMARY**

		CEMETERY ACCOUNT					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
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					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Equipment	Pol. Spec. Proj.	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,000
Police Vehicles (Used)		21,000	0	0	0	0	21,000
Undesignated	Pol. Spec. Proj.	0	23,000	20,000	25,000	25,000	93,000
TOTAL		\$ 27,000	\$ 23,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 120,000

		ESDA ACCOUNT					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Misc. Equipment	ESDA Fund	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
TOTAL		\$ 0	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000

		MOTOR FUEL TAX FUND					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
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					Total
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	
Briarcliff/Colonial Ct. Project							
Construction Engineering	Storm Water Mgt. &	\$ 0	\$ 0	\$ 0	\$ 8,000	\$ 0	\$ 8,000
Construction	Telecom. Tax (\$50k)	0	0	0	200,000	0	200,000
TOTAL		\$ 0	\$ 0	\$ 0	\$ 208,000	\$ 0	\$ 208,000

**CAPITAL IMPROVEMENT PROGRAM
TIF FUNDS SUMMARY**

TIF 2 (Downtown) FUND							
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	Total
Parking Lot Development							
Legal	TIF 2	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000
Land Acquisition	TIF 2	40,000	0	0	0	0	40,000
Engineering	TIF 2	15,000	0	0	0	0	15,000
Construction/Development	TIF 2	125,000	0	0	0	0	125,000
Historic Lighting/Square Elect. Reconst.							
Engineering	TIF 2	1,000	0	0	0	0	1,000
Construction	TIF 2	0	0	0	0	0	0
Zinser Place Improvements							
Engineering	TIF 2	20,000	0	0	0	0	20,000
Construction	TIF 2	400,000	0	0	0	0	400,000
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	2,500	0	0	0	0	2,500
Misc. Sidewalk/Street Improve.	TIF 2	20,000					
Undesignated	TIF 2	1,000	173,000	173,000	100,000	100,000	547,000
TOTAL		\$ 634,000	\$ 173,000	\$ 173,000	\$ 100,000	\$ 100,000	\$ 1,180,000

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

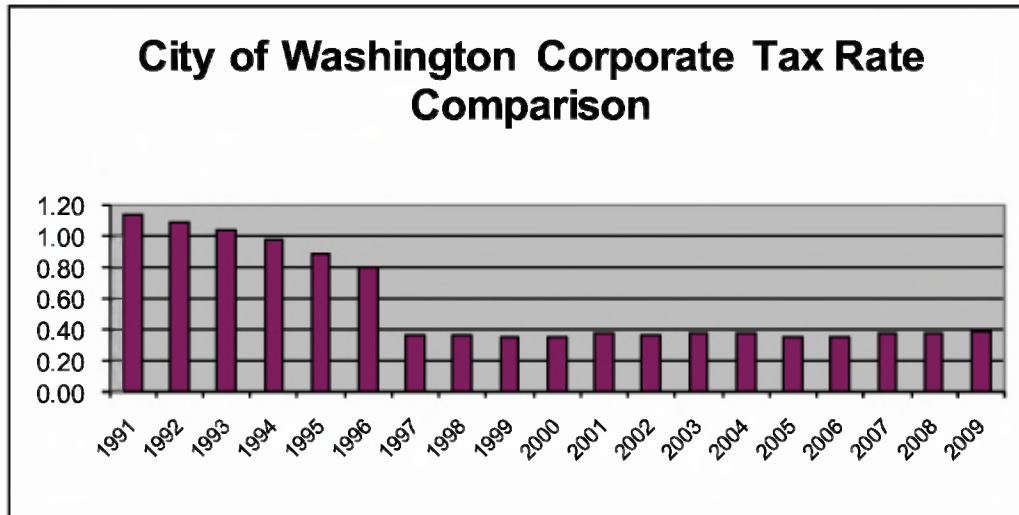
		DALLAS ROAD IMPROVEMENT FUND					
Description	Source of Funds	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY13-14	Projected FY14-15	Total
Phase I: Newcastle to Bridge							
Project Development Report	GF—Street Account	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Design Engineering	GF—Street Account	0	0	0	0	0	0
R/W Appraisals/Acquis.	GF—Street Account	25,000	0	0	0	0	25,000
Legal	GF—Street Account	0	0	0	0	0	0
Construction	Telecom Tax: \$308.3K	0					
	PPUATS: \$707.7k		1,011,000	0	0	0	1,011,000
Construction Engineering	Telecom Tax	0	80,000	0	0	0	80,000
Phase II: Bridge to Cruger							
	(See Note 1.)						
Design Engineering	Telecom Tax	0	0	0	40,000	0	40,000
R/W Appraisals/Acquis.	Telecom Tax	0	0	0	0	10,000	10,000
TOTAL		\$ 25,000	\$ 1,091,000	\$ 0	\$ 40,000	\$ 10,000	\$ 1,166,000

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

		POLICE STATION RENOVATION CAPITAL PROJECT FUND					Total
Description	Source of Funds	Projected FY09-10	Projected FY10-11	Projected FY11-12	Projected FY12-13	Projected FY14-15	
Architectural/Engineering	Gen. Fund	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
Equipment	Police Spec Proj Fund	50,000	0	0	0	0	50,000
Construction	Gen. Fund	900,000	0	0	0	0	900,000
TOTAL		\$ 1,050,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,050,000

APPENDICES

PROPERTY TAX INFORMATION



CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1991 - 2009																
TAX YR	GENL.	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	0.0842	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	0.0845	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	0.2882	0.0000	0.0822	0.0807	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	1.0588
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	0.1656	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	0.0656	0.0656	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0784	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	0.0656	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	0.3800
99	0.0668	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	0.1484	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	0.1485	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3824
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

CITY OF WASHINGTON CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION					
<i>Tax Year</i>	<i>Assessed Valuation</i>	<i>% Change in AV</i>	<i>Extended Levy</i>	<i>% Change in Levy</i>	<i>Inflation*</i>
1985	\$50,721,318		\$606,159		
1986	\$49,392,036	-2.62%	\$628,957	3.76%	1.12%
1987	\$48,190,365	-2.43%	\$501,018	-20.34%	3.65%
1988	\$48,542,473	0.73%	\$584,107	16.58%	3.93%
1989	\$49,486,738	1.95%	\$616,175	5.49%	5.06%
1990	\$51,856,793	4.79%	\$639,515	3.79%	5.52%
1991	\$56,373,036	8.71%	\$671,801	5.05%	4.68%
1992	\$62,855,352	11.50%	\$705,599	5.03%	3.46%
1993	\$68,928,062	9.66%	\$741,097	5.03%	3.65%
1994	\$75,966,789	10.21%	\$778,379	5.03%	3.74%
1995	\$83,033,988	9.30%	\$798,307	2.56%	3.46%
1996	\$90,992,331	9.58%	\$798,709	0.05%	3.10%
1997	\$100,858,604	10.84%	\$799,291	0.07%	2.20%
1998	\$110,568,225	9.63%	\$399,325	-50.04%	1.66%
1999	\$117,638,694	6.39%	\$419,617	5.08%	2.70%
2000	\$126,928,003	7.90%	\$433,510	3.31%	2.20%
2001	\$144,813,063	14.09%	\$495,840	14.38%	3.40%
2002	\$154,342,545	6.58%	\$559,337	12.81%	2.40%
2003	\$167,136,747	8.29%	\$628,601	12.38%	1.90%
2004	\$176,947,970	5.87%	\$655,227	4.24%	2.50%
2005	\$201,006,532	13.60%	\$687,400	4.91%	4.30%
2006	\$223,223,855	11.05%	\$763,400	11.06%	0.80%
2007	\$250,528,233	12.23%	\$928,409	21.62%	3.90%
2008	\$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%
1999 to 2009 Growth	\$173,817,828	147.76%	\$718,696	171.27%	30.87%
2004 to 2009 Growth	\$114,508,552	64.71%	\$483,086	73.73%	18.27%

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

EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget
FY 2010-11
City of Washington, IL

FY10-11 EMPLOYEE DISTRIBUTION BY FUND														
Employees	Position	L/A	C.H.	Street	Police	P&Z	T/EDC	Cem.	Water	Sewer	MERF	TIF1	TIF2	Total
Morris	Administrator	0.85							0.05	0.05			0.05	1.00
Kuchenbecker	Police Chief				1.00									1.00
Baxter	Controller	0.80							0.10	0.10				1.00
Newman	City Engineer			0.50					0.25	0.25				1.00
Oliphant	P & D Director					0.55	0.35						0.10	1.00
Bimrose	Pub. Serv. Mgr.			0.60					0.15	0.15	0.10			1.00
Klekamp	WTP Supervisor								1.00					1.00
Martin	STP Supervisor									1.00				1.00
Cohen	St./Cem. Supv.			0.85				0.15						1.00
Janes	W/S Dist. Supv.			0.10					0.45	0.45				1.00
Dingledine	Pub. Works Insp.			0.30					0.40	0.30				1.00
Randall	WTP Laborer/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
TBA	STP Laborer									1.00				1.00
Klinke	Laborer I			0.10					0.45	0.45				1.00
Hines	Laborer II			0.10					0.45	0.45				1.00
Feeney	Laborer I			1.00										1.00
Biggs	Laborer I			0.10					0.45	0.45				1.00
Baker	Mechanic II										1.00			1.00
Bockler	Foreman			1.00										1.00
Pfeifer	Foreman			1.00										1.00
Schmidt	Laborer I			1.00										1.00
Hoog	Laborer I			1.00										1.00
Humphreys	Laborer I			1.00										1.00
Holmes	B&Z Supv.					1.00								1.00
Wissel	Acctg. Supv.	0.80							0.10	0.10				1.00
Westerfield	Sr. Cust. Serv. Spec.			0.20					0.40	0.40				1.00
Arnold	Cust. Serv. Spec. II	0.30							0.35	0.35				1.00
Webb	Cust. Serv. Spec. I			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		2.75	0.50	9.05	28.50	1.55	0.35	0.15	5.80	8.10	1.10	0.00	0.15	58.00
P-T Employees (FTE)														
Glueck	Accountant	0.48							0.06	0.06				0.60
TBA	Admin. Asst.	0.20		0.20		0.20								0.60
King	Bldg. Inspector					0.60								0.60
Baker	Cemetery Sexton							0.50						0.50
(All)	Telecommunicator				1.00									1.00
(All)	Auxiliary				2.00									2.00
(All)	P.W. Laborers			0.75					0.12	0.13				1.00
(All)	Grounds Mtnc.			1.30				0.50						1.80
Part-Time Total		0.68	0.00	2.25	3.00	0.80	0.00	1.00	0.18	0.19	0.00	0.00	0.00	8.10
FTE TOTAL														
		3.43	0.50	11.30	31.50	2.35	0.35	1.15	5.98	8.29	1.10	0.00	0.15	66.10

