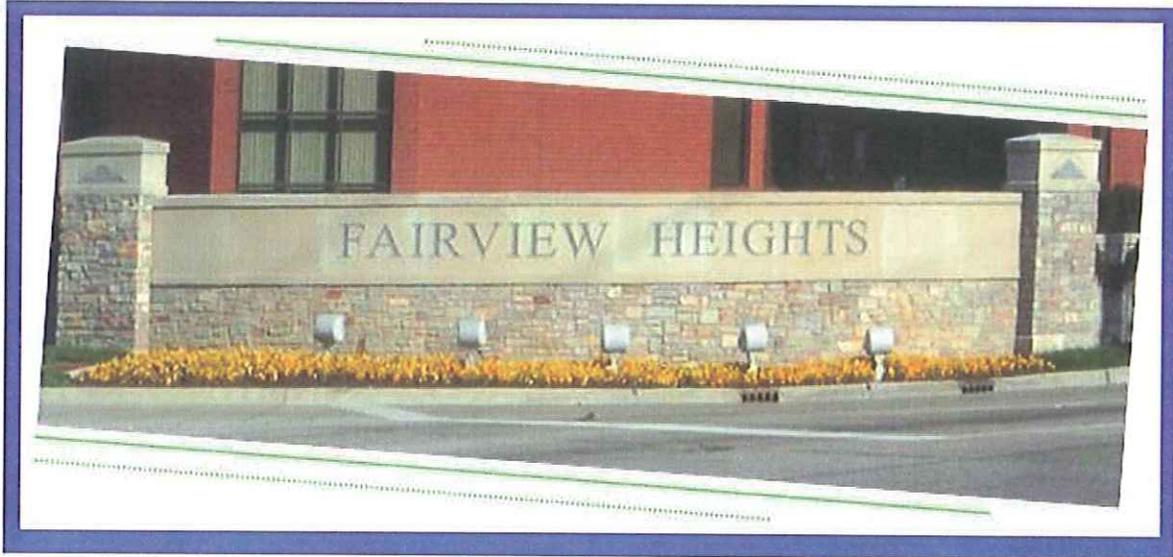


# *2012-2013 Budget*



*Submitted to City Council*

*March 6, 2012*

*Gail D. Mitchell, Mayor*

*Scott Borrer, Finance Director*

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# TAB – MANAGEMENT SUMMARY



## CITY OF FAIRVIEW HEIGHTS

10025 Bunkum Road ♦ Fairview Heights, Illinois 62208 ♦ Phone: (618) 489-2000 ♦ [www.cofh.org](http://www.cofh.org)

### *INTRODUCTION LETTER*

#### *City Budget Strategy in the 2000s*

In recent years, the City of Fairview Heights has faced the same financial challenges most cities in the St. Louis and Metro East regions have similarly faced, as well as many others across the nation. After a recession following the 9/11 terrorist attacks, the local economy rebounded but only with soft retail sales, limited new store growth, and Fairview Heights even experienced the loss of existing retailers to neighboring communities. During the 2003-2008 period many suburban municipalities never experienced the same type of same-store retail sales growth witnessed in the 1990s, and one of the largest contributors to that phenomenon was likely the impact of growing online-internet sales. Locally, these fiscal challenges resulted in lay-offs, program and service elimination, and additional taxes for Fairview Heights during this time span. Although the municipal budget was stabilized, the appearance of \$4 per gallon gasoline in 2007 directly impacted the sales tax experience of the local economy. High gasoline prices were followed by the stock market collapse and the Great Recession. The last decade was a very difficult budget environment for the city. The city began using its unreserved balances, also known as "rainy day funds," earlier in the decade to close the gap between revenues and expenses. Over the period of time between FY01-02 and FY09-10, the city drew down its General Fund cash reserves from \$2.25 million to less than \$100,000. Further, the Total Funds cash reserves were drawn from \$5.3 million down to \$2.5 million.

Although that budgetary strategy was an appropriate and effective response at that time, ultimately, it is not sustainable. City staff felt recent analysis demonstrated the "rainy day funds" were trending towards zeroing out in the near future. Additionally, in the past, city reserve totals had been boosted by the accounting methodology used that included TIF and sales tax rebate funds towards the General Fund dollars. As you know, and will see in the proposed document, those funds are all now separately accounted for, escrowed, and feature their own individualized budgets, per the recommendation of the auditor. Overall, the point was while our "rainy day funds" had helped the city weather the Great Recession storm, the short-term solutions used were not sustainable, and a more predictable financial structure was needed for future years.

#### *2011 Summer Workshops & the Post Great Recession Economy*

This analysis was presented in a series of budget workshops occurring between May and September 2011. City staff presented the root causes of the city's structural deficit and outlined the future decisions that would have to be executed to balance near-term budgets. As the dollars were broken down into categories showing 52% towards Personnel costs, 14% restricted or contractual, 15% essentially non-discretionary, 14% towards CIP, it left only 5% truly discretionary to close a 14% budget deficit. The city's budgeted expenditures dropped considerably from \$23.2m in FY08-09 to only \$19.8m in FY10-11. Clearly, there were few remaining opportunities to make significant cuts without substantially eliminating programs and rolling back city services.

Further, some of the techniques used to balance the budget in the short-term included significant scaling back of the city's CIP investments, falling short of the required police pension contributions, and stretching the life spans of critical vehicles and equipment. Also, the city was still using its "rainy day funds" rather than building those reserve accounts back up for potential future use in the case of a major store closing, spike in fuel or energy prices, a double-dip recession, and other revenue interrupting possibilities. As a result, it was presented that the \$2.8 million deficit in FY11-12 reflected the deficit in a "bare bones" budget model, and a more authentic figure to capture these types of "cost of doing business" items was likely closer to \$5.5 million.

As a result of these discussions, City Council made it clear there were four critical goals to accomplish in the FY12-13 budget:

1. To cease in using "rainy day funds" to close operating gaps; but further, to begin rebuilding those reserves with annual contributions.
2. To restore the CIP investment to recommended levels. Whereas the community is experiencing aging infrastructure in streets, stormwater management, parks, and other public facilities, the city needed to create a 5-Year Plan to strategically budget for dollars in community reinvestment.
3. The city must meet its police pension obligations on an annual basis and address a long-term actuarial plan to meet full-funding in accordance with state law.
4. City operations must have the training, equipment, vehicles, computing, and other internal infrastructure resources to continue to complete the job at a high level of excellence as expected by the Fairview Heights public.

*FY12-13 Budget Proposal Strategy*

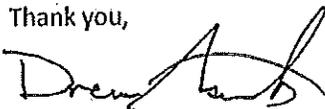
As a result of these goal-setting discussions and budget workshops, City Council took the initial steps as part of the FY12-13 budget preparation process in addressing revenue last fall. That revenue was targeted to address these four goals. All four goals are achieved in the proposed FY12-13 budget. City Council was clear in stating that the large majority of these dollars should be reserved for capital investment in the community, and that goal was achieved. You will see CIP budgets have increased from approximately \$1 million last year to more than \$4 million in the proposed budget; also, of the approximately more than \$4.5 million in new revenue, nearly two-thirds (67%) of those dollars have been programmed for projects in the neighborhoods, business districts, parks, and public facilities. This budget policy is a strong statement that City Hall is committed to prioritizing budget dollars to reinvest in the community at a time of critical need.

As part of addressing capital investment, for the first time the City Council will also adopt a 5-Year CIP document as part of the budget. This five year plan outlines prioritized, strategic investments to address community needs. In preparing next year's FY13-14 budget, the city's Comprehensive Plan will be completed and available to drive the new projects for future CIP years. Those projects will derive directly from the community goals and priorities provided by the public and adopted by the Plan Commission and City Council. This approach will ensure that capital dollars are dedicated to projects that directly connect with our long-range community goals and vision, while also yielding the greatest impact and highest return on investment for the residents.

Additionally, as a part of both this strategic budgeting approach and also the Comprehensive Planning process, city staff will be using the next year to develop a systematic internal review of existing programs and services to evaluate their prioritization. The Comprehensive Plan will likely recommend and propose new programs, however, it is equally important to re-evaluate existing programs and services and tie those back to community goals established in the Comprehensive Plan. Those programs and services that are not directly beneficial to the achievement of our ten-year goals will be presented to City Council through workshops this summer into the fall for consideration to eliminate, reform, or repurpose those budget dollars elsewhere.

I look forward to discussing the proposed budget with City Council.

Thank you,



Drew Awsumb  
City Administrator

CITY OF FAIRVIEW HEIGHTS, IL.  
BUDGET CALENDAR FOR ADOPTING FY 2012-13 BUDGET \*

*\* dates subject to change*

<b>2011</b>	
OCT	Provide Mayor, Council, and Department Heads with the budget process goals and CIP
NOV	Six Month Review of Current Budget Finance Committee reviews Property Tax Levy / Abatements Director CIP Meetings
DEC	Staff Finalizes the Proposed Capital Improvements Plan Provide Dept Directors with Budget Goals and Operating Budget worksheets. City Council Adopts Tax Levies / Abatements

<b>2012</b>									
January 10	Directors turn in their proposed operations budget to Director of Finance. Proposed CIP presented to the Finance Committee.								
January 16 - 27	City Administrator & Director of Finance meet with Directors for budget review.								
February 10	Council receives a copy of the proposed budget.								
February 21	<u>City Council Meeting</u> - Motion to have the tentative annual budget available for public review at City Hall after March 2nd and establish a public hearing on the tentative annual budget on April 3, 2012.								
February 27	<u>Budget Meeting with Finance Committee</u> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Capital Improvements Plan</td> <td style="width: 50%;">PW - Municipal Complex</td> </tr> <tr> <td>PW - Engineering</td> <td>Land Use</td> </tr> <tr> <td>PW - Maintenance</td> <td>Administration</td> </tr> </table>	Capital Improvements Plan	PW - Municipal Complex	PW - Engineering	Land Use	PW - Maintenance	Administration		
Capital Improvements Plan	PW - Municipal Complex								
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February 28	<u>Budget Meeting with Finance Committee</u> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Police Dept</td> <td style="width: 50%;">ESDA</td> </tr> <tr> <td>Parks &amp; Recreation</td> <td>Finance Dept</td> </tr> <tr> <td>Mayor / City Council</td> <td>Library</td> </tr> <tr> <td>City Clerk</td> <td></td> </tr> </table>	Police Dept	ESDA	Parks & Recreation	Finance Dept	Mayor / City Council	Library	City Clerk	
Police Dept	ESDA								
Parks & Recreation	Finance Dept								
Mayor / City Council	Library								
City Clerk									
February 29 **	<u>Special Finance Committee Meeting</u> Motion to forward the proposed budget to the City Council.								
March 2	Publish notice of public hearing for April 3, 2012 on tentative budget. (Notice of public hearing must be published in paper at least 30 days before the final approval of the budget.)								
March 6	<i>Council Meeting - Budget Ordinance - 1st Reading</i>								
March 20	<i>Council Meeting - Budget Ordinance - 2nd Reading</i>								
Apr 3	Public hearing on tentative budget. (Before the final budget approval.)  <i>Council Meeting - Budget Ordinance - 3rd Reading</i> City Council adopts a Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)								

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Within 6 business days after an IMRF employer approves a budget, a total compensation package report must be published by the municipality (PA 97-0609).

Within 30 days after adoption of budget, the City must file certified copy of the budget with the County Clerk along with the Certificate of Publication for the public hearing notice (from the newspaper).

\*\* If Necessary

## Budget Process

The Fiscal Year 2012 – 2013 (FY '13) budget plan reflects a number of strategic plans that are underway within the City. Changes to existing tax rates and a new accounting framework are accounted for within this plan. The completion of the City's comprehensive plan during the next fiscal year will also initiate changes to the budget format in future years.

### **Tax Rate Changes**

During the summer of 2011, City Council and City Staff engaged in a series of budget workshops in order to address a \$2.8 million dollar structural deficit representative of the FY 2011-2012 budget that had been passed. Individual workshops focused on financial strength indicators, revenue and expense trends, and research into the effect of changes in city services and/or tax rates. In the fall, the City Council passed a series of tax rate increases that equates to a potential \$4.6 million increase in revenues. The following table outlines the rate increases:

	Previous Rate	New Rate	Anticipated Revenue Increase
Home Rule Sales Tax	0.5%	1.0%	\$3.4 million
Food & Beverage Tax	1.0%	2.0%	\$1.0 million
Hotel / Motel Tax	5.0%	7.0%	\$230,000

The proposed FY 2013 budget includes a \$3.0 million dollar increase in capital spending. In addition, we have initiated a practice of budgeting for cash reserves. This proposed budget includes \$422,000 in transfers to the newly created "Property Improvement / Replacement Fund" and another \$433,000 budgeted for retainage into the fund balances. These initiatives are based on the newly passed "Fiscal and Budgetary Guidelines Policy" that can be found in the "Fiscal Policies" section of this budget.

### **Property Tax Abatements**

The City of Fairview Heights is one of only a few municipalities within the State of Illinois that does not receive property tax for operations. Levies issued for debt obligations and library operations have traditionally been abated in December. The abatements issued for FY '13 can be found in the "Ordinances / Resolutions" section of the appendix.

**New Accounting Framework**

New fund, accounts, revenue/expense methodologies, and a new department have been created for this proposed budget. A detailed capital improvements plan has been created and included within the City’s budget for the first time. As a result, in many cases the comparison of previous year data found within the summaries and operating budgets is often not a true comparison.

During FY 2012, several new funds were created in order to account separately for reserved dollars related to TIF’s and tax rebates. In this proposed budget for FY 2013, that effort continues related to the following new funds:

<b>New Fund</b>	<b>Purpose</b>
006 – Property Improvement / Replacement Fund	Cash reserve for departments and future capital projects.
007 – Police Pension Fund	Dedicated to police pension activities.
008 – Police Escrow Fund	Dedicated to restricted revenues attained by police activities.
009 – Library Fund	Reflective of Library operations and their annual tax levy request.
014 – Police Youth Fund	Accounts for donations received and utilized for police youth program activities.
015 – Parks Programs Fund	Accounts for the programs managed by the Parks & Rec department, and paid for by user fees.

In addition to the new funds, other changes to the chart of accounts include a new department and a revised account format. The Administrative department has been created as part of this proposed budget. The expenses related to this department were previously accounted for within the Mayor & City Council department. The following table outlines how to interpret the new account number system.

Outline	XXX-XXX-X-XXX.XX
Example	02-120-5-305.00
Interpretation	MFT Fund – Dept # 120 – Expense – Electric Utility

Perhaps the most dramatic of changes within this budget is related to expenditure and revenue methodologies. The changes have been made in order to work towards more accurately costing city services. The results of this focus include moving a majority of the City's operating costs into the general fund. Health Insurance costs, previously pooled within the City Clerk's budget are now distributed to all departments. A number of other personnel costs (such as Medicare and social security) have been more clearly defined within the department budgets as well.

Within the General Fund, this budget reflects a new revenue distribution methodology. Under a formula to be reviewed annually, each department will receive a percentage of intergovernmental revenues such as sales tax and income tax. This change will provide department directors with increased flexibility within the operating budget, allow for dedicated cash reserves, and also more clearly define the resources available for operations. A breakdown of these distributions can be found in the "Financial Summaries" section of the budget.

It's my pleasure to present the Fiscal Year 2012 – 2013 budget to the Mayor and City Council. If you should have any questions, please let me know.



Scott Borrer

Director of Finance / Budget Manager

## Goals / Objectives

The City of Fairview Heights is nearing the completion of a comprehensive plan that will provide a “road map” for City goals and objectives over the next several years. Once completed during FY 2012 – 2013, tangible goals and objectives related to the plan will be outlined and measured annually within this section of the City’s budget.

As stated in the "Fiscal & Budgetary Guidelines Policy", it is the goal of the City of Fairview Heights to dedicate our resources as follows:

***SPECIFIC POLICY GUIDELINES BY CATEGORY***

*Operating Expenses – The budget goal or objective is for operating expenses not to exceed 85% of the defined fiscal & budget policy measurement baseline.*

*Capital Expenditures – The budget goal or objective is for capital expenditures not to exceed 10% of the defined fiscal & budget policy measurement baseline.*

*Fund / Financial Reserves – The budget goal or objective is for a minimum of 5% of the defined fiscal & budget policy measurement baseline to be contributed to reserves on an annual basis.*

*Said reserves shall be allocated in the following manner:*

- *3% for vehicle and equipment purchases / replacement.*
- *2% for fund reserves (see “Reserves and Contingencies”).*

Based on the first draft of the proposed budget with overall expenses slightly higher than overall projected revenues, the allocation of resources is as follows:

	<b>Goal</b>	<b>Outcome</b>
Operating Expenses	85%	81.9%
Capital Expenditures	10%	17.8%
Fund / Financial Reserves	5%	3.5%
<b>TOTALS</b>	<b>100%</b>	<b>103.2%</b>

# TAB – COMMUNITY PROFILE

## COMMUNITY PROFILE

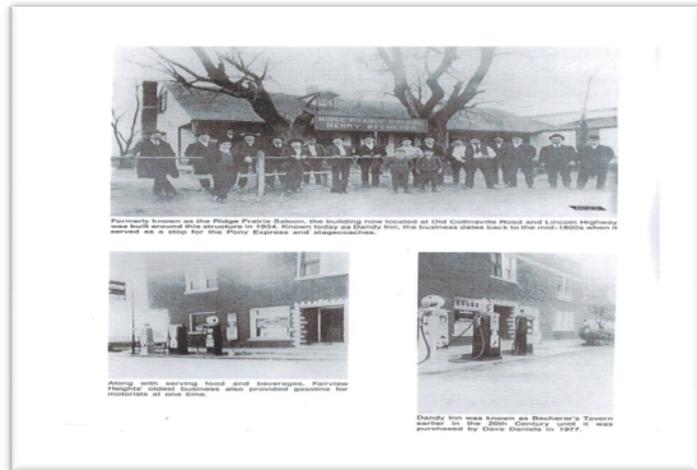
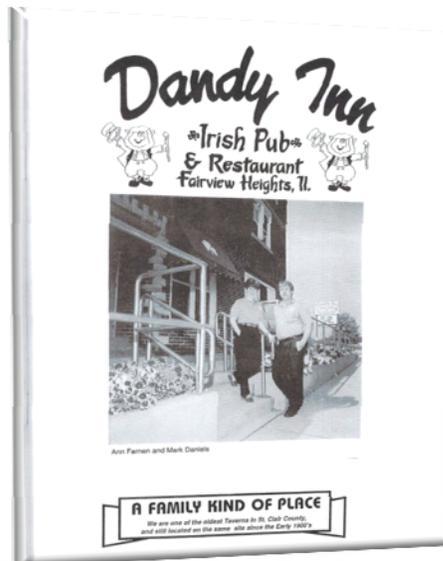
### History of Fairview Heights

The area in which Fairview Heights grew to prosper was settled early in the 19<sup>th</sup> century. The earliest known land ownership was that of James Gray, a member of the militia, who in 1790 was granted 200 acres along present-day North Ruby between the Lincoln Trail and I-64. A speculator, Gray sold the parcel in 1805.



Kinsella Log Cabin located in Pleasant Ridge Park

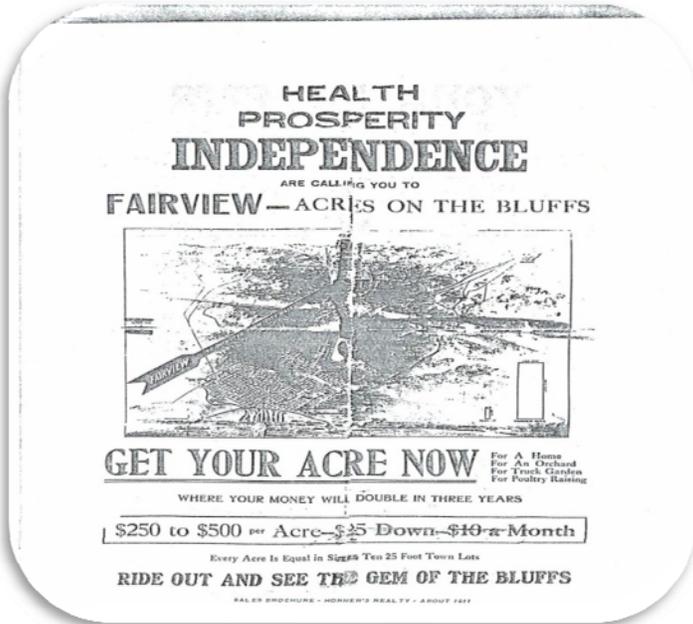
The area's first permanent settlers began arriving about this time. Many were hardworking German immigrants who built small log cabins and cleared land for farming in what was then called Ridge Prairie. About mid-century, a second wave of growth came with the introduction of coal mining in southwestern Illinois.



In 1850 Henry Becherer opened a tavern and stagecoach stop on what is now Lincoln Highway where the Dandy Inn now stands.

Shortly after 1900, Fairbrothers Realty Co. laid out a town called Fairview in what had previously been known as Ridge Prairie and began advertising lots from \$250 to \$500 per acre. One ad informed prospective buyers that an acre was equal to about 10 of the 25 foot wide city lots on which they presently lived.

In 1914, residents of the area formed the Fairview Improvement Association to provide protection and security for property owners. The association raised funds to maintain sidewalks and roads through dances and picnics. In 1933, the association arranged for fire protection.



By 1950, Fairview was a place folks passed through from Belleville to Edwardsville and Collinsville. Ironically, the traffic activity stimulated development of the community and more and more homes were built throughout the 1950s and 1960s.

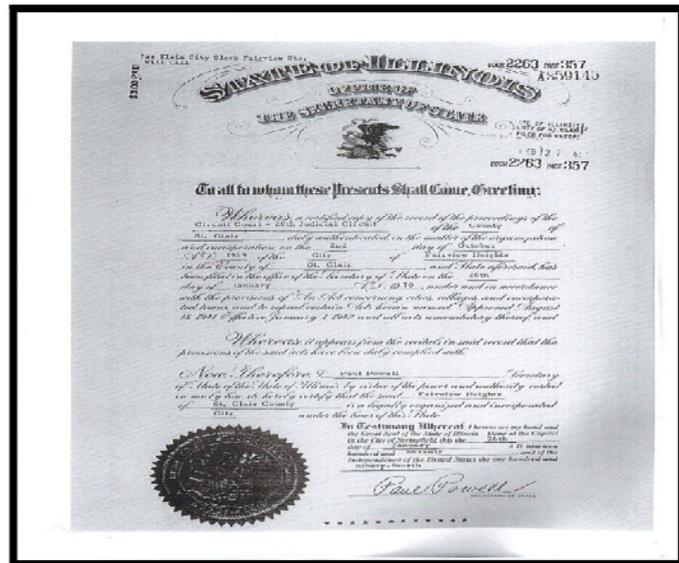


Volunteer members of the Fairview Heights Fire Department turned out en masse for a group picture in front of their vehicles in the late 1940s or early 1950s.

Early in the 1970s, retail interests began to focus on the community. The opening of St. Clair Square mall in 1974 lit the fire that has burned brightly ever since. Today, Fairview Heights is the largest shopping center in southwestern Illinois and still growing with the opening of the Shoppes at St. Clair Square.

Just a few minutes from downtown St. Louis, Scott Air Force Base and a number of area attractions, Fairview Heights is the hub for retail activity, commerce, tourism, and quality living.

Fairview Heights residents have easy access to Interstate highways and roads that take them places in a hurry including the City's MetroLink Station located in French Village area.



These routes also make it convenient for anyone to come to Fairview Heights to enjoy our many choices in shopping, dining, hotels and the Fountains at Fairview, a major conference center development. Other amenities include Stonewolf Golf Course, designed by Jack Nicklaus, U.S. Ice Sports Complex, and our creative playground known as the Recreation Station located in Moody Memorial Park.

Fairview Heights operates under a mayor-council form of government. The Mayor acts as the Chief Administrative Officer and the City Council acts as the legislative body. Council members represent the five wards of the City.

In 2005, the City Council created the office of the City Administrator who is responsible to the Mayor for the proper administration of all affairs of the City. The City Administrator position combines the professional expertise with the leadership talents of the elected officials.

City Council meetings are held in the Council Chambers, City Hall, at 7:30 p.m. on the first and third Tuesdays of the month.

Numerous boards and commissions, composed of civic-minded residents and business leaders who volunteer their time and expertise, study issues of interest to the city and make recommendations to the City Council.



Fairview Heights City Hall  
10025 Bunkum Road  
618-489-2000



Fairview Heights Police Department  
10027 Bunkum Road  
618-489-2100



Fairview Heights Public Library  
10017 Bunkum Road  
618-489-2070

**Location Details**

Land Area	11.2 square miles
Density	1,348.6 persons per square mile
Persons Per Household	2.5
Latitude	38 35'38"N
Longitude	89 59'48"W
Country	United States
State	Illinois
County	St. Clair

**Income Characteristics**

Median Family Income	\$56,161
Median Household Income	\$49,131
Per Capita Personal Income	\$22,614

**Population Characteristics (official population 17,078)**

<u>Number</u>	<u>Percent</u>
Under age of 18	23.4%
18 to 24	7.3%
25 – 44	29.1%
45 – 64	23.8%
65 and older	16.4%
Median Age (years)	39

<b><u>Racial Makeup</u></b>	
White	66.7%
African American	26.6%
Asian	2.7%
American Indian and Alaska Native	0.3%
Native Hawaiian and Pacific Islander	0.0%
Other	1.0%
Identified by two or more	2.6%

Source: US Census Bureau 2011

**EDUCATION**

**Elementary school districts:**

- Pontiac-William Holliday School District #105
- Grant-Illini Consolidated District #110

**Secondary:**

- Bellelville East High School
- O’Fallon Township High School
- School District #189

**Private elementary/middle schools:**

- Holy Trinity Catholic School – Grades PK – 8
- Illinois Center for Autism – Grades UG - UG

**Private High School:**

- Berean Christian School – Grades KG – 12

**Higher Education:**

- Southwestern IL College, Belleville
- Southern Illinois University, Edwardsville
- McKendree College, Lebanon

# TAB – FISCAL POLICIES

# CITY OF FAIRVIEW HEIGHTS



## *FISCAL & BUDGETARY GUIDELINES POLICY*

# FISCAL & BUDGET GUIDELINES

Fiscal planning and control is necessary to ensure that the City of Fairview Heights establishes a sustainable financial framework. The guidelines of this policy will be used by elected officials and staff during budgeting, policy structure, and in the daily operations of the city. Unless so indicated, the budgeted expenses will be determined based on the fiscal & budget policy measurement baseline.

## FISCAL & BUDGET POLICY MEASUREMENT BASELINE

Total revenues for each department.

## SPECIFIC POLICY GUIDELINES BY CATEGORY

Operating Expenses – The budget goal or objective is for operating expenses not to exceed 85% of the defined fiscal & budget policy measurement baseline.

Capital Expenditures – The budget goal or objective is for capital expenditures not to exceed 10% of the defined fiscal & budget policy measurement baseline.

Fund / Financial Reserves – The budget goal or objective is for a minimum of 5% of the defined fiscal & budget policy measurement baseline to be contributed to reserves on an annual basis.

Said reserves shall be allocated in the following manner:

- 3% for vehicle and equipment purchases / replacement.
- 2% for fund reserves (see “Reserves and Contingencies”).

# REVENUE POLICIES

The City's revenue policies are intended to provide guidelines for determining the revenues and revenue sources necessary to provide services. It is the City's goal to maintain a diversified, yet stable, revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. An integral factor in the City's ability to maintain a strong revenue supply is the diversity of its tax base and the health of the area economy. Therefore, the City includes in its policies the goal to encourage economic development within the City.

## REVENUES

- The City will estimate its annual revenues by an objective, analytical process. All projections will be made using analytical techniques designed to produce revenue estimates which are slightly conservative.
- The city will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The City will establish all user charges and fees at a level related to the cost of providing the services.
- Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- To the degree possible, revenues will be linked to specific expenditure categories to clarify revenue-expenditure relationships.
- The City will revise user fees with the review of the City Council to adjust for the effects of inflation.

# OPERATING EXPENDITURE POLICIES

Operating expenditures must meet the City's requirements to provide services within the framework of available revenues. The following operating expenditure policies will guide the evaluation and control of the City's appropriations and expenditures.

## OPERATING BUDGET

- The annual operating budget as accepted by the Council will be adhered to in detail unless a conscious management decision is made to deviate from the budget. Any substantial alteration to the budget must be approved by the Council (City Code 3-11-6, 7).
- The City will balance operating expenditures with operating revenues unless specifically budgeted otherwise.
- The City will pay for all current expenditures with current revenues. The City will avoid expenditures at the expense of meeting future year's expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
- The budget will provide for adequate funding of all retirement systems.
- The City will maintain a budgetary control system to help it adhere to the budget.
- The Director of Finance will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- Each year the City will update capital expenditure projections for the next five years. Projections will include estimated operating costs of future capital improvements that are included in the capital budget.
- Where possible, the City will integrate performance measures, productivity indicators, and goals within the budget.

# CAPITAL IMPROVEMENTS PLANNING

Policies for the capital improvements program are intended to encourage planning for future growth and infrastructure repair within the framework of the city's other financial policies.

## CAPITAL IMPROVEMENTS

- The City will make all capital improvements in accordance with an adopted capital improvement program.
- The threshold for capital expenditures is established at \$15,000. Items that fall below the threshold will be considered operating expenditures.
- The City will develop a multi-year plan for capital improvements and update it annually.
- The City will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
- The City will coordinate development of the capital improvement budget with development of the operating budget. Operating costs associated with new capital improvement will be projected and included in the operating budget.
- The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvements plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City will project its equipment replacement and maintenance needs for the next five years and will update the projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Council, as part of the budgeting process.
- The City will determine the least costly financing method for all new projects.

# DEBT MANAGEMENT GUIDELINES

The issuance of debt is a necessity for the financing of many major capital improvements. Determining the method and timing for financing is subject to many considerations. The City's debt policies are intended to encourage conservative debt management while maintaining the flexibility to use the various financing mechanisms which are available to the City.

One of the City's financing goals is to minimize as much as possible the impact of debt issuance on the City's tax levy. Other revenue sources will be used, when available, to abate general obligation debt payments. Alternative methods of financing such as revenue bonds, special assessment debt, lease purchase agreements and developer financed improvements will be used when appropriate to finance capital improvements.

The costs of financing through the issuance of debt are also affected by the strength of the City's financial position. Bond ratings and investor's bids are influenced by the City's debt management policies. It is the City's goal to maintain debt management policies which keep outstanding debt within manageable levels and which maintain the City's flexibility to issue debt in the case of unusual circumstances beyond the City's control.

## DEBT

- The City will continue long-term borrowing to finance capital improvements or projects that cannot be financed from current revenues.
- When the City finances capital projects by issuing bonds or by lease purchases, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- The City will try to keep the average maturity of general obligation bonds at or below 20 years.
- The City will try to keep its per capita general obligation debt at less than \$1,000.
- Annual payments of principal and interest on all long-term debt shall not exceed 20% of total City revenue.
- Annual payments of principal and interest on short-term debt shall not exceed 10% of total City revenue.
- Total debt (including overlapping) will be less than 4% of market value of the property base at all times.
- Total debt service for general obligation debt will not exceed 20% of total annual locally generated operating revenue.

- Total general obligation debt will not exceed 60% of the statutory debt limit.
- The City will not use long-term debt to finance current operations.
- The City will retire tax and revenue anticipation debt annually and will retire bond anticipation debt within six months after completion of the project.
- The City will maintain good communications with bond rating agencies about its financial condition. The city will follow a policy of full disclosure on every financial report and bond prospectus.

## **RESERVES AND CONTINGENCIES**

The maintenance of adequate reserves provides the City with flexibility and security and is an important factor considered by rating agencies and the underwriting community when reviewing City debt issuance.

### **RESERVES**

- The City will maintain a reserve sufficient to provide for unanticipated expenditures and unforeseen emergencies.
- The City will maintain an unreserved fund balance in the General Fund to fund operations for a period of at least three months (25%). This will be calculated based on the total General Fund expenditures less capital outlay and transfers.
- The City will establish and maintain a “City Property Improvement/Replacement Fund” and will appropriate funds to it annually to provide for timely replacement of equipment and City property. The amount in the reserve will be maintained at a minimum of \$50,000. The minimum amount of \$15,000 will be added annually.
- Upon expiration of revenue debt, debt service reserve accounts shall either be maintained to assist future debt issues or be allocated to fund depreciation and equipment replacement.

# INVESTMENT GUIDELINES

The City's investment policies are intended to maximize the investment earnings on City funds thereby reducing "Other Source" revenue requirements. Ordinance # 990-99 specifically addresses the City's investment policies. The following guidelines are designed to compliment the existing ordinance and internal procedures.

## INVESTMENT PRACTICES

- Investments shall be selected under the prudent investor rule. The criteria are safety, liquidity, and value in that order.
- The Treasurer and Finance Director shall report periodically to the City Administrator to provide information and insight into the handling of investments.
- Investments shall be undertaken to attain the best possible rate of return taking into account risk constraints and cash flow characteristics.
- Funds held for future capital projects shall be invested in investments that will produce enough income to offset inflationary construction cost, yet will not be exposed to price fluctuations which may jeopardize the ability to meet stated objectives.
- The Finance Department will determine the cash flow needs of all funds on, at the minimum, a quarterly basis. Disbursements, collections, and deposits of all funds will be scheduled to insure maximum cash availability.
- When permitted by law, the City will pool cash from several different funds, for investment purposes.
- Idle cash shall be invested on a continuous basis.
- The Treasurer and Finance Director will analyze market conditions and investment securities as needed to determine what yield can be obtained.
- The accounting system will provide regular information concerning cash position and investment performance.
- The City will require financial reporting by its financial servicing institutions on an annual basis.

# EXTERNAL FINANCIAL RELATIONSHIPS

## ACCOUNTING, AUDITING, BANKING, AND FINANCIAL REPORTING

- The City will establish and maintain a high standard of accounting and ethical financial practices, based in part by directives of the Governmental Accounting Standards Board (GASB) and independent auditor recommendations.
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.
- Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- Wherever possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.
- The City's relationship with its independent accounting firm will be reviewed every three years.
- The City shall issue a request for proposal (RFP) for banking services every three years.

Adopted: 7/19/2011 – Resolution # 3603-2011  
Revised:

ORDINANCE NO. 990-'99

AN ORDINANCE ADOPTING AN INVESTMENT  
POLICY FOR THE CITY OF FAIRVIEW HEIGHTS.

WHEREAS, it is deemed advisable and necessary and to be in the best interest of the City of Fairview Heights, Illinois, St. Clair County, Illinois, to formally and legally adopt an Investment Policy.

WHEREAS, it is prudent for any public unit to have an Investment Policy in place for the purpose of safe guarding funds, equitably distributing the investments and maximizing income of the City of Fairview Heights.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS:

That the proposed Investment Policy attached hereto, made a part hereof, and marked "EXHIBIT A" shall duly be adopted by law.

This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

READ FIRST TIME: December 21, 1999

READ SECOND TIME: Waived per City Council meeting of December 21, 1999.

READ THIRD TIME: Waived per City Council meeting of December 21, 1999

PASSED: December 21, 1999

APPROVED: December 22, 1999

  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ATTEST:

  
HARVEY S. NOUBARIAN, CITY CLERK

SPONSORED BY: Finance Committee

Roll call of Aldermen voting "Yea":

Roger Lowry  
Mark Kupsky  
Lydia Cruz

Pat Baeske  
Richard Briddell  
Dale Sauer  
E. Scott Rich

Aldermen S. Kent Rataj, Dennis Baricevic  
and Carol Warner were absent.

"EXHIBIT A"

CITY OF FAIRVIEW HEIGHTS,  
ILLINOIS

INVESTMENT POLICY

## **INVESTMENT POLICY**

### **The City of Fairview Heights, Illinois**

#### **Investment Policy**

It is always prudent for any public unit to have an Investment Policy in place for the purpose of safe guarding funds, equitably distributing the investments and maximizing income of the governmental unit. The following policy is adopted for the City of Fairview Heights, Illinois.

#### **Scope of Investment Policy**

This Investment Policy applies to the investment activities of all funds under the jurisdiction of the City Treasurer. This Investment Policy will also apply to any new funds or temporary funds placed under the jurisdiction of the City Treasurer. The Illinois State Statutes will take precedence except where this policy is more restrictive wherein this policy will take precedence.

#### **Objectives**

The Purpose of this Investment Policy of the City Treasurer is to establish cash management and investment guidelines for the stewardship of public funds under the jurisdiction of the City Treasurer. The specific objectives of this investment policy will be as follows:

1. Safety of principal.
2. Diversity of investments to avoid unreasonable risks.
3. The portfolio shall remain sufficiently liquid to meet all operating costs which may be reasonably anticipated.

4. The highest interest rate available will always be the objective of this policy combined with safety of principal, which is left to the discretion of the City Treasurer. Collateralization shall be obtained for investments in amounts greater than Federal Deposit Insurance Corporation (FDIC) limits within an institution.
5. In maintaining its investment portfolio, the City Treasurer shall avoid any transaction that might impair public confidence in the City.
6. The City Treasurer will give consideration to the financial institutions positive community involvement when consideration is given to the financial institution to be used as a depository.
7. All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.
8. All funds shall be deposited within two working days at prevailing rates or better in accordance with Illinois State Statutes.

### **Responsibility**

All investment of funds under the control of the City Treasurer is the direct responsibility of the City Treasurer. The City Treasurer shall be responsible for all transactions and shall establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

### **Accounting**

All investment transactions shall be recorded by the City Treasurer or the City Treasurer's staff. A report will be generated, at least monthly, listing all active investments. This report will be made available to the City Council and City Treasurer.

## **Financial Institutions**

The City Treasurer will have the responsibility to select which financial institutions will be depositories for City Treasurer funds.

The City Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement of the financial institution when choosing a financial institution.

At no time will the City Treasurers' investments exceed 65% of the financial institutions Capital and surplus.

All financial institutions having any type of financial relationships; deposits, investments, loans, etc. are required to provide a complete and current "Call Report" required by their appropriate regulatory authority each calendar quarter within 30 days of the "Call" request date.

## **Investment Vehicles**

The City Treasurer will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes (ILCS) including Securities Exchange Commission registered and AAA rated by Moody's and Standard & Poor's money market mutual funds consisting of U.S. Government Treasuries.

## **Collateral**

It shall be the policy of the City Treasurer that collateralization will be required for any investments within an institution which are not covered by the Federal Deposit Insurance Corporation (FDIC), Savings Association Insurance Fund (SAIF) or the National Credit Unions Administration (NCUA). At all times the City Treasurer will require that deposits in excess of 10% of the capital and surplus of a financial institution will be collateralized. The City Treasurer may request collateral for any

part of deposits in financial institutions when the City Treasurer determines it to be in the best interest of safeguarding the funds on deposit.

When collateral is required, 105% of the deposit will be required. Only the following collateral will be accepted:

- U.S. Government direct securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois
- Obligations of this City
- Acceptable Collateral as identified in the Illinois Compiled Statutes for use by the Treasurer of the State of Illinois

Investments shall be made with judgement and care; under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the City Treasurer's portfolio.



**CITY OF FAIRVIEW HEIGHTS, IL**  
**BUDGET AMENDMENTS - FISCAL YEAR 2012 - 2013**

Per Ordinance 3-11-06 (Revisions of Annual Budget) - The City council may delegate authority to heads of municipal departments, boards or commissions to delete, add to, or change items previously budgeted to the department, board or commission, subject to such limitation or requirement for prior approval by the Budget Officer or executive officer of the Municipality as the City Council, upon a **two-thirds (2/3) vote** of the members may establish. The annual budget may be revised by a vote of **two-thirds (2/3)** of the City Council, by delegating, adding to, or changing budgeted items. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of this revision. No elected City officer shall direct or cause the expenditure of City funds for any purpose or in an amount not expressly provided for in the budget or revised budget, as the case may be. **(See 65 ILCS Sec. 5/8-2-9.6)**

DATE REQUESTED	REQUESTED DEPARTMENT	ACCOUNT #	CURRENT AMOUNT	REQUESTED CHANGE	AMENDED BUDGET AMOUNT	NOTES	DATE ADOPTED BY CITY COUNCIL


# TAB – BUDGET OVERVIEW

## Executive Summary

The proposed FY 2012 – 2013 budget has been presented to the City Council with an overall operating expenditure level of \$24.3 million dollars, representing an increase from the current budget total of \$21.2 million. The current status of the overall budget displays a \$70,301 gain from operations. It's anticipated that the actual results of the fiscal year will be stronger than planned due to the use of conservative budgeting techniques.

Conservative budgeting techniques include slightly overstating operating expenses and slightly understating revenues. This methodology is especially present in special revenue funds such as TIF's. In total, the TIF funds alone have been budgeted to have operational spending exceed current revenues by \$556,000. However, as a special revenue fund dedicated to specific purposes, reserve spending is an acceptable practice.

Overall revenues for the City of Fairview Heights are expected to increase from \$18.5 million to \$24.5 million. This is largely the result of City Council action in the fall of 2011 to increase several user-based taxes. The anticipated revenue from the increases was projected to equal \$4.6 million. The remaining revenue increase is largely the result of several capital grants. In most cases, revenues are projected to remain flat or increase one-half percent.

Overall, non-capital operating expenses are projected to increase 9.6% during the fiscal year. Two of the primary reasons behind the increases are double digit increases in insurance and the continued increase in fuel costs. Salaries are presented within the budget at the same level as last year, except for anticipated longevity increases and the recently completed FOP-S labor contract. In most cases, operating expenses related to professional services, contractual services, or supplies are projected to increase from 1-2%.

In addition, changes in accounting methodology have meant an increase in operating costs within personnel. For instance, in terms of pension activity, the proposed budget includes the payments made into the pension by employees. In prior years, this cost was netted against the employee contributions. Going forward, the employee contributions will be shown as both revenue and an expense. This change in methodology equates to nearly \$450,000 in increased pension expenses on paper, yet is not an increase in cost to the City. Employee contributions are also shown as revenue in regards to health insurance.

The overall proposed budget calls for \$4.3 million in capital spending during FY 2012-2013. The newly created 5-year Capital Improvements Plan outlines specific projects that are accounted for within the Home Rule (CIP) Fund. This plan utilizes the tax increases passed by the City

Council in the fall of 2011, and reflects the council's desire to increase reinvestment into the community. Overall, the 5-year CIP plan calls for \$19.8 million dollars in investment. While the City has a built in mechanism for funding the plan (50% of Home Rule tax funds), the City Council may want to consider alternative funding mechanisms given the favorable market conditions.

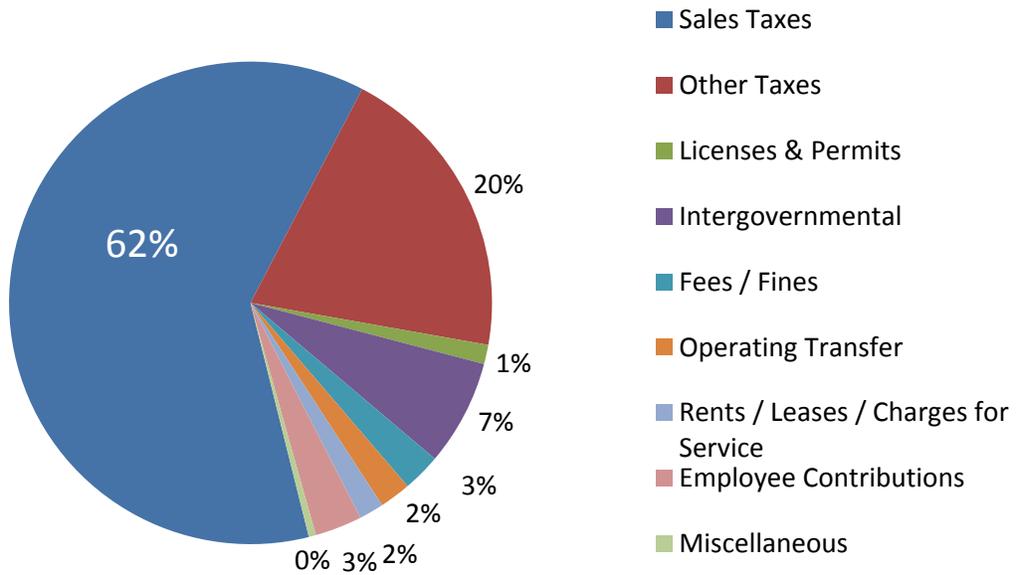
In addition to the operating portion of the budget, \$855,000 has been built into the process in order to begin replenishing cash reserves that have been utilized during the recent economic downturn. These reserves are split nearly 50/50 between fund balance allocations and reserves for specific departments and uses in the future. During the next five years, this budget plan forecasts dedicating over \$4.3 million towards the reserves. As the City builds the reserves, policy level decisions with the City Council during budget sessions should be made to determine how and when to best utilize them.

Please note that significant changes to the chart of accounts are included within this new accounting framework. Please see the "Chart of Accounts" tab of the "Appendix" section, as well as the "Budget Process" tab of the "Management Summary" section for a detailed explanation.

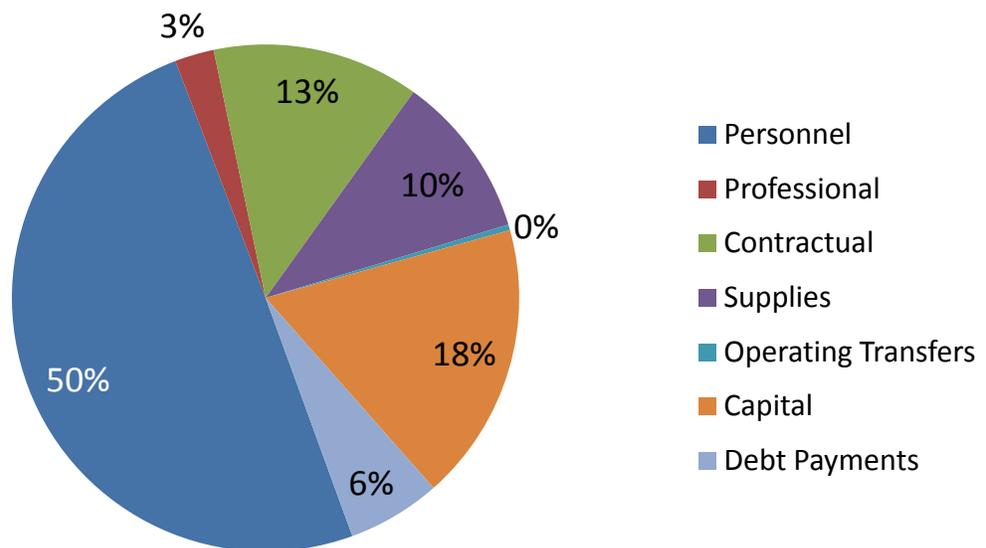
## BUDGET SUMMARY - ALL FUNDS

	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		FY 2014	PROJECTED			
			FY 2013	CHANGE		FY 2015	FY 2016	FY 2017	
<b>REVENUE</b>									
Sales Taxes	\$11,563,918	\$11,831,834	\$ 15,061,469	27.3%	\$15,238,628	\$15,420,128	\$15,606,141	\$15,796,856	
Other Taxes	4,734,114	4,220,601	4,926,191	16.7%	4,994,109	5,063,108	5,133,213	5,204,441	
Licenses	-	-	167,650		168,672	169,703	170,745	171,798	
Permits	280,462	203,300	147,600	-27.4%	151,602	155,716	159,945	164,292	
Intergovernmental	908,413	1,157,784	1,721,446	48.7%	1,065,611	1,081,297	1,097,297	1,113,617	
Fees / Fines	392,934	630,381	623,427	-1.1%	630,857	638,431	646,152	654,022	
Transfer	49,208	-	609,630		517,267	803,898	732,592	801,528	
Rents and Leases	194,606	195,361	195,361	0.0%	197,315	113,488	35,381	35,734	
Charges for Service	-	126,540	208,840	65.0%	212,315	211,653	219,456	223,124	
Employee Contributions	-	-	773,765		795,141	817,688	841,485	866,621	
Miscellaneous	284,132	112,505	116,492	3.5%	116,878	117,275	117,683	118,101	
<b>Projected Revenues Total</b>	<b>18,407,787</b>	<b>18,478,306</b>	<b>24,551,871</b>	<b>32.9%</b>	<b>24,088,395</b>	<b>24,592,385</b>	<b>24,760,090</b>	<b>25,150,134</b>	
<b>EXPENSES</b>									
<b>Operating &amp; Maintenance</b>									
Personnel	10,002,170	11,243,985	12,103,447	7.6%	12,479,056	12,872,357	13,284,443	13,716,488	
Professional	711,770	511,752	614,045	20.0%	635,509	657,934	681,356	705,839	
Contractual	4,288,996	3,690,017	3,223,872	-12.6%	4,269,881	4,411,702	4,560,440	4,716,454	
Supplies	1,223,185	1,487,239	2,531,588	70.2%	1,615,213	1,655,081	1,696,393	1,739,214	
Operating Transfers	-	-	187,080		92,859	380,373	313,028	376,830	
<b>Operating Expenses</b>	<b>16,226,121</b>	<b>16,932,993</b>	<b>18,660,032</b>	<b>10.2%</b>	<b>19,092,518</b>	<b>19,977,447</b>	<b>20,535,660</b>	<b>21,254,825</b>	
Capital	1,865,064	2,941,478	4,360,528	48.2%	4,076,500	4,783,000	3,336,000	3,731,000	
Debt Payments	2,519,352	1,329,150	1,461,010	9.9%	1,472,050	1,420,732	1,423,977	1,043,842	
<b>Total Operating Expenses</b>	<b>20,610,537</b>	<b>21,203,621</b>	<b>24,481,570</b>	<b>15.5%</b>	<b>24,641,068</b>	<b>26,181,179</b>	<b>25,295,637</b>	<b>26,029,667</b>	
<b>Result from Operations</b>	<b>(2,202,750)</b>	<b>(2,725,315)</b>	<b>70,301</b>		<b>(552,673)</b>	<b>(1,588,794)</b>	<b>(535,547)</b>	<b>(879,533)</b>	
Cash Reserve Fund Transfer	-	-	422,549	-	425,192	427,863	430,558	433,283	
Fund Balance Allocation	-	-	433,420	-	439,035	444,915	450,878	456,996	
<b>Total Reserve Contributions</b>	<b>-</b>	<b>-</b>	<b>855,969</b>		<b>864,227</b>	<b>872,778</b>	<b>881,436</b>	<b>890,279</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ (2,202,750)</b>	<b>\$ (2,725,315)</b>	<b>\$ (785,668)</b>		<b>\$ (1,416,900)</b>	<b>\$ (2,461,572)</b>	<b>\$ (1,416,983)</b>	<b>\$ (1,769,812)</b>	

## FY 2013 - REVENUE by CATEGORY



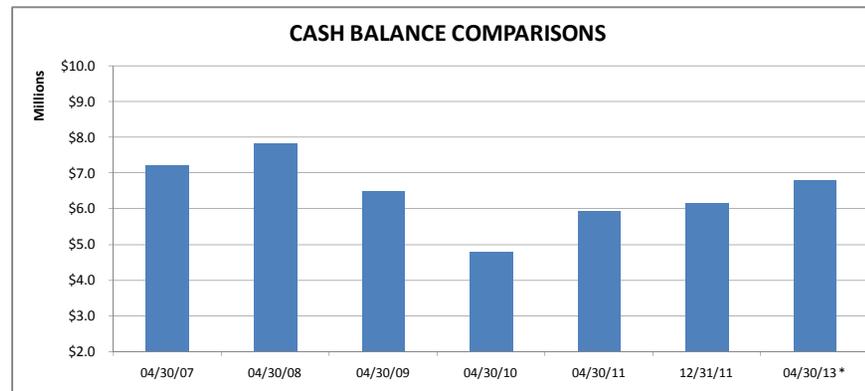
## FY 2013 - EXPENSES by CATEGORY



## CASH BALANCE COMPARISONS

(Includes: Cash and cash equivalents, Certificates of Deposit, and Restricted Cash)

FUND	Fiscal Year					Current Balances As Of 12/31/11	* Projected FYE 04/30/13 *	Current to Projected FYE 2013 Change:
	End 04/30/07	FYE 04/30/08	FYE 04/30/09	FYE 04/30/10	FYE 04/30/11			
001 GENERAL FUND	\$ 2,286,782	\$ 2,333,300	\$ 984,625	\$ 685,835	\$ 2,014,849	696,586	1,865,303	168%
002 MOTOR FUEL TAX FUND	\$ 2,760,812	\$ 3,020,694	\$ 2,432,501	\$ 594,124	\$ 596,513	838,476	390,740	-53%
003 FOOD & BEVERAGE FUND	\$ 1,020,988	\$ 1,304,966	\$ 1,592,185	\$ 1,592,072	\$ 1,201,102	1,014,082	1,144,488	13%
004 HOTEL / MOTEL TAX FUND	\$ 447,610	\$ 508,894	\$ 505,019	\$ 557,341	\$ 516,187	289,752	334,974	16%
005 HOME RULE TAX FUND	\$ 698,398	\$ 655,735	\$ 962,062	\$ 1,365,410	\$ 1,602,802	1,570,039	937,825	-40%
006 PROPERTY IMPROVEMENT / REPLACEMENT FUND						34,000	451,550	
007 POLICE PENSION FUND						-	34,202	
008 POLICE ESCROW FUND						161,599	161,599	
009 LIBRARY FUND						-	20,462	
010 TAX REBATES FUND						294,932	190,963	-35%
011 TIF #1 - BUNKUM ROAD						137,075	137,075	0%
012 TIF #2 - SHOPPES @ ST. CLAIR						214,051	214,051	0%
013 TIF #3 - LINCOLN TRAIL						885,489	885,489	0%
014 POLICE YOUTH FUND						2,500	2,500	
015 PARKS PROGRAM FUND						21,000	35,000	
<b>TOTALS</b>	<b>\$ 7,214,590</b>	<b>\$ 7,823,589</b>	<b>\$ 6,476,392</b>	<b>\$ 4,794,782</b>	<b>\$ 5,931,453</b>	<b>\$ 6,159,581</b>	<b>\$ 6,806,221</b>	<b>11%</b>



## MAJOR REVENUES AND EXPENSES

Fiscal Year 2012 - 2013 Budget

Revenue	Amount	% of Total
Sales Tax	\$ 8,155,000	33.2%
Home Rule Sales Tax	6,814,883	27.8%
Food & Beverage Tax	2,100,000	8.6%
Income Tax	1,352,578	5.5%
Grants	904,946	3.7%
Hotel-Motel Tax	770,000	3.1%
TIF Revenue	768,000	3.1%
Operating Transfers	609,630	2.5%
Employee Contributions - Pension	451,315	1.8%
Motor Fuel Tax Allotment	425,242	1.7%
Police Fines/Tow Fees	348,000	1.4%
Employee Contributions - Health Insurance	322,450	1.3%
Use Tax	278,371	1.1%
Franchises Fees	223,427	0.9%
Rents and Leases	195,361	0.8%
Residential Rental License Fee	102,150	0.4%
Building Permits	100,000	0.4%
Miscellaneous	100,000	0.4%
Police Outside Employment	100,000	0.4%
Total of All Other Revenues	430,518	1.8%
<b>TOTAL</b>	<b>\$ 24,551,871</b>	<b>100.0%</b>

Expenses	Amount	% of Total
Regular Salaries	\$ 7,120,407	29.1%
Retirement - Police Pension	1,633,600	6.7%
Health Insurance	1,611,775	6.6%
Streets & Alleys	1,170,000	4.8%
Debt - Principal	1,085,000	4.4%
Insurance Liability	1,024,100	4.2%
Sales Tax Rebate	910,745	3.7%
TIF Expenditures	902,600	3.7%
Buildings & Structures	840,428	3.4%
Equipment & Rolling Stock	732,000	3.0%
Retirement - IMRF	718,134	2.9%
Supplies	697,532	2.9%
Storm Drainage	650,000	2.7%
Other Capital Improvements	415,000	1.7%
Electric Utility	407,000	1.7%
Legal Fees	359,100	1.5%
Survey / Engineering - Capital	348,100	1.4%
Vehicle Fuel	320,000	1.3%
Overtime	283,700	1.2%
Total of All Other Expenditures	3,252,349	13.3%
<b>TOTAL</b>	<b>\$ 24,481,570</b>	<b>100.0%</b>

**CITY OF FAIRVIEW HEIGHTS, IL**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2012 - 2013**

FUND	REVENUE	EXPENSES BY DEPARTMENT												FUND EXPENSE TOTALS
		CITY CLERK	MAYOR / CITY COUNCIL	FINANCE	POLICE	ADMIN	PW - ENGINEERING	PW - MAINTENANCE	PW - MUNICIPAL COMPLEX	PARKS & RECREATION	LAND USE & DEVELOPMENT	LIBRARY	ESDA	
001 GENERAL FUND	\$ 14,084,994	\$ 1,476,150	\$ 421,201	\$ 408,793	\$ 5,469,890	\$ 1,108,643	\$ 1,374,442	\$ 870,816	\$ 705,402	\$ 1,178,191	\$ 743,478	\$ 127,604	\$ 28,966	\$ 13,913,576
002 MOTOR FUEL TAX FUND	426,442	-	-	-	-	-	481,500	-	-	-	-	-	-	481,500
003 FOOD & BEVERAGE FUND	1,053,692	-	-	1,019,360	-	-	-	-	-	-	-	-	-	1,019,360
004 HOTEL / MOTEL FUND	551,100	4,650	182,800	301,650	15,600	-	-	-	-	-	-	-	-	504,700
005 HOME RULE FUND	3,957,714	-	-	-	115,000	170,000	2,464,000	20,000	210,000	798,528	74,000	-	204,000	4,055,528
006 PROPERTY IMPROVEMENT / REPLACEMENT FUND	422,550	-	-	-	-	-	-	-	-	5,000	-	-	-	5,000
007 POLICE PENSION FUND	1,635,100	-	-	-	1,633,600	-	-	-	-	-	-	-	-	1,633,600
008 POLICE ESCROW FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
009 LIBRARY FUND	496,223	-	-	-	-	-	-	-	-	-	-	475,761	-	475,761
010 TAX REBATES FUND	886,776	-	-	-	-	-	-	-	-	-	910,745	-	-	910,745
011 TIF #1 - BUNKUM ROAD	227,550	-	-	-	-	-	-	-	-	-	362,600	-	-	362,600
012 TIF #2-SHOPPES @ ST CLAIR	352,980	-	-	-	-	-	-	-	-	-	383,200	-	-	383,200
013 TIF #3 - LINCOLN TRAIL	369,550	-	-	-	-	-	-	-	-	-	662,800	-	-	662,800
014 POLICE YOUTH FUND	2,200	-	-	-	2,200	-	-	-	-	-	-	-	-	2,200
015 PARKS PROGRAMS FUND	85,000	-	-	-	-	-	-	-	-	71,000	-	-	-	71,000
<b>TOTALS</b>	<b>\$24,551,871</b>	<b>\$1,480,800</b>	<b>\$ 604,001</b>	<b>\$1,729,803</b>	<b>\$7,236,290</b>	<b>\$1,278,643</b>	<b>\$ 4,319,942</b>	<b>\$ 890,816</b>	<b>\$ 915,402</b>	<b>\$2,052,719</b>	<b>\$ 3,136,823</b>	<b>\$603,365</b>	<b>\$232,966</b>	<b>\$24,481,570</b>

## Sales Tax Distribution

	General Fund	Home Rule (CIP) Fund	Police Pension Fund	Library Fund	Tax Rebates Fund	Total of All Funds
Sales Tax	\$ 5,763,470		\$ 1,355,000	\$ 496,223	\$ 540,307	\$ 8,155,000
Home Rule Sales Tax	3,280,000	3,280,000			254,883	6,814,883
Business District Sales Tax					91,586	91,586
	<u>\$ 9,043,470</u>	<u>\$ 3,280,000</u>	<u>\$ 1,355,000</u>	<u>\$ 496,223</u>	<u>\$ 886,776</u>	<u>\$ 15,061,469</u>

## Tax Revenue Distribution General Fund Departments

	Sales Tax	Home Rule Sales Tax	Income Tax	Food & Beverage	Hotel-Motel Tax	Use Tax
City Clerk	7.5%	7.5%	20.0%	20.0%	20.0%	20.0%
Mayor / City Council	3.0%	3.0%	3.0%	3.0%	-	-
Administration	10.0%	10.0%	6.0%	6.0%	-	-
Finance Dept.	4.0%	4.0%	3.0%	3.0%	-	-
Police Dept.	50.0%	50.0%	5.0%	5.0%	5.0%	5.0%
PW - Engineering	10.0%	10.0%	7.0%	7.0%	6.0%	6.0%
PW - Muni Complex	2.0%	2.0%	11.0%	11.0%	18.0%	18.0%
PW - Vehicle Maintenance	3.0%	3.0%	20.0%	20.0%	20.0%	20.0%
Parks & Recreation	7.0%	7.0%	18.0%	18.0%	18.0%	18.0%
Land Use & Development	3.5%	3.5%	7.0%	7.0%	7.0%	7.0%
ESDA	-	-	-	-	6.0%	6.0%
<u>Total Distribution</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

BUDGET vs. ACTUAL SPENDING  
CITY OF FAIRVIEW HEIGHTS, IL

	General Fund	Home Rule	Motor Fuel	Hotel / Motel	Food & Beverage	Tax Rebates Fund	TIF #1	TIF #2	TIF #3	TOTALS
<b>2008 - 2009</b>										
Budget	\$ 14,905,563	\$ 3,165,310	\$ 3,584,000	\$ 788,711	\$ 773,866	\$ -	\$ -	\$ -	\$ -	\$ 23,217,450
Actual	\$ 13,530,500	\$ 2,182,101	\$ 1,169,897	\$ 655,771	\$ 726,471	\$ -	\$ -	\$ -	\$ -	\$ 18,264,740
<b>2009 - 2010</b>										
Budget	\$ 14,428,616	\$ 2,302,360	\$ 3,437,800	\$ 785,932	\$ 778,353	\$ -	\$ -	\$ -	\$ -	\$ 21,733,061
Actual	\$ 13,281,055	\$ 1,397,483	\$ 2,145,245	\$ 468,835	\$ 723,854	\$ -	\$ -	\$ -	\$ -	\$ 18,016,472
<b>2010 - 2011</b>										
Budget	\$ 13,880,124	\$ 3,225,428	\$ 981,438	\$ 1,002,581	\$ 848,330	\$ -	\$ -	\$ -	\$ -	\$ 19,937,901
Actual	\$ 13,358,307	\$ 1,466,390	\$ 445,862	\$ 595,424	\$ 757,194	\$ -	\$ -	\$ -	\$ -	\$ 16,623,177
<b>2011 - 2012</b>										
Budget	\$ 13,430,719	\$ 2,599,720	\$ 1,028,125	\$ 916,474	\$ 1,655,615	\$ 761,398	\$ 201,609	\$ 361,947	\$ 274,851	\$ 21,230,458
Actual					To Be Determined					\$ -

**CITY OF FAIRVIEW HEIGHTS, IL**  
**G. O. Bond Totals**

<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
12-13	1,085,000	233,701	1,318,701
13-14	1,130,000	199,749	1,329,749
14-15	1,165,000	163,431	1,328,431
15-16	1,210,000	121,677	1,331,677
16-17	870,000	81,542	951,542
17-18	515,000	53,289	568,289
18-19	530,000	35,919	565,919
19-20	285,000	17,769	302,769
20-21	295,000	9,219	304,219
21-22	-	-	-
	<u>7,085,000</u>	<u>916,294</u>	<u>8,001,294</u>

The City's current General Obligation Debt is limited to two issuances.

1. An issuance of \$4,000,000 in March of 2001 was used to construct a 20,00 square foot conference center ("The Fountains") and infrastructure. On 1/1/2011 \$2,525,000 of the issue was advanced refunded with General Obligation Bonds Series 2010.

2. A general obligation bond issue of \$7,455,000 was issued on 9/15/200-5. Proceeds from the issue were used to advance refund \$1.9 million of G.O. Bonds Series 1999. The original issuance was utilized for the construction of a new Police Department and infrastructure projects.

**CITY OF FAIRVIEW HEIGHTS, IL  
GO BOND - 3/15/01 - Refinanced 2011**

*Conference Center & Infrastructure  
paid by Hotel/Motel Tax Fund*

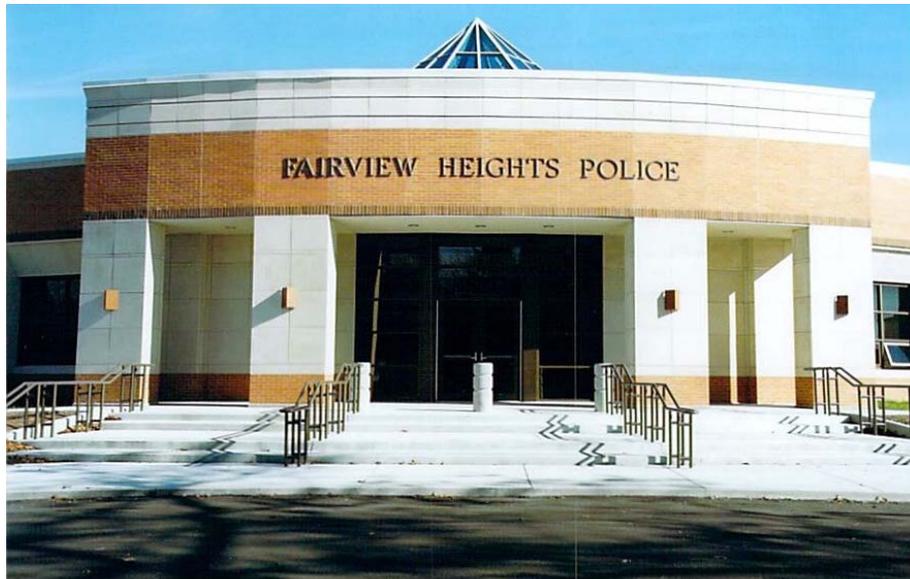
<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
12-13	240,000	60,499	300,499
13-14	245,000	55,699	300,699
14-15	255,000	50,799	305,799
15-16	260,000	45,444	305,444
16-17	265,000	39,984	304,984
17-18	275,000	34,419	309,419
18-19	280,000	26,169	306,169
19-20	285,000	17,769	302,769
20-21	295,000	9,219	304,219
21-22	-	-	-
	<b>2,400,000</b>	<b>339,999</b>	<b>2,739,999</b>



**CITY OF FAIRVIEW HEIGHTS, IL  
G.O. BOND - 9/15/05**

*PD Construction, Metrolink, Infrastructure Projects  
paid by Food & Beverage Tax Fund*

<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
12-13	845,000	173,202	1,018,202
13-14	885,000	144,050	1,029,050
14-15	910,000	112,632	1,022,632
15-16	950,000	76,233	1,026,233
16-17	605,000	41,558	646,558
17-18	240,000	18,870	258,870
18-19	250,000	9,750	259,750
19-20	-	-	-
20-21	-	-	-
21-22	-	-	-
	<b>4,685,000</b>	<b>576,295</b>	<b>5,261,295</b>



CITY OF FAIRVIEW HEIGHTS, ILLINOIS

RATIO OF NET GENERAL DEBT TO ASSESSED VALUE  
AND NET BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS

<u>YEAR ENDING APRIL 30th</u>	<u>POPULATION</u>	<u>ASSESSED VALUATION</u>	<u>GENERAL BONDED DEBT</u>	<u>RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUATION</u>	<u>BONDED DEBT PER CAPITA</u>
2002	16,851	\$ 262,645,093	\$ 15,200,522	0.058	\$ 902.05
2003	16,851	277,960,821	14,563,300	0.052	864.24
2004	16,851	303,263,862	13,902,500	0.046	825.03
2005	16,851	321,310,474	13,285,000	0.041	788.38
2006	16,851	351,063,773	12,710,823	0.036	754.31
2007	16,851	386,798,599	11,750,000	0.030	697.29
2008	16,851	410,936,051	10,880,000	0.026	645.66
2009	16,851	418,518,421	10,050,538	0.024	596.44
2010	16,851	422,236,148	9,025,000	0.021	535.58
2011	17,078	411,286,209	8,187,971	0.020	479.45

CITY OF FAIRVIEW HEIGHTS, ILLINOIS  
Mayoral / Council form of Government  
FY 2012 - 2013 Budget

**MAYOR**  
Gail Mitchell

**CITY CLERK**  
Mark Kupsky

**CITY TREASURER**  
Michele Isaacson

**ALDERMEN**

**WARD I**  
Josh Frawley  
Norman Miller

**WARD II**  
Speed Allen  
Roger Lowry

**WARD III**  
Pat Baeske  
Scott Greenwald

**WARD IV**  
Linda Arnold  
Carol Warner

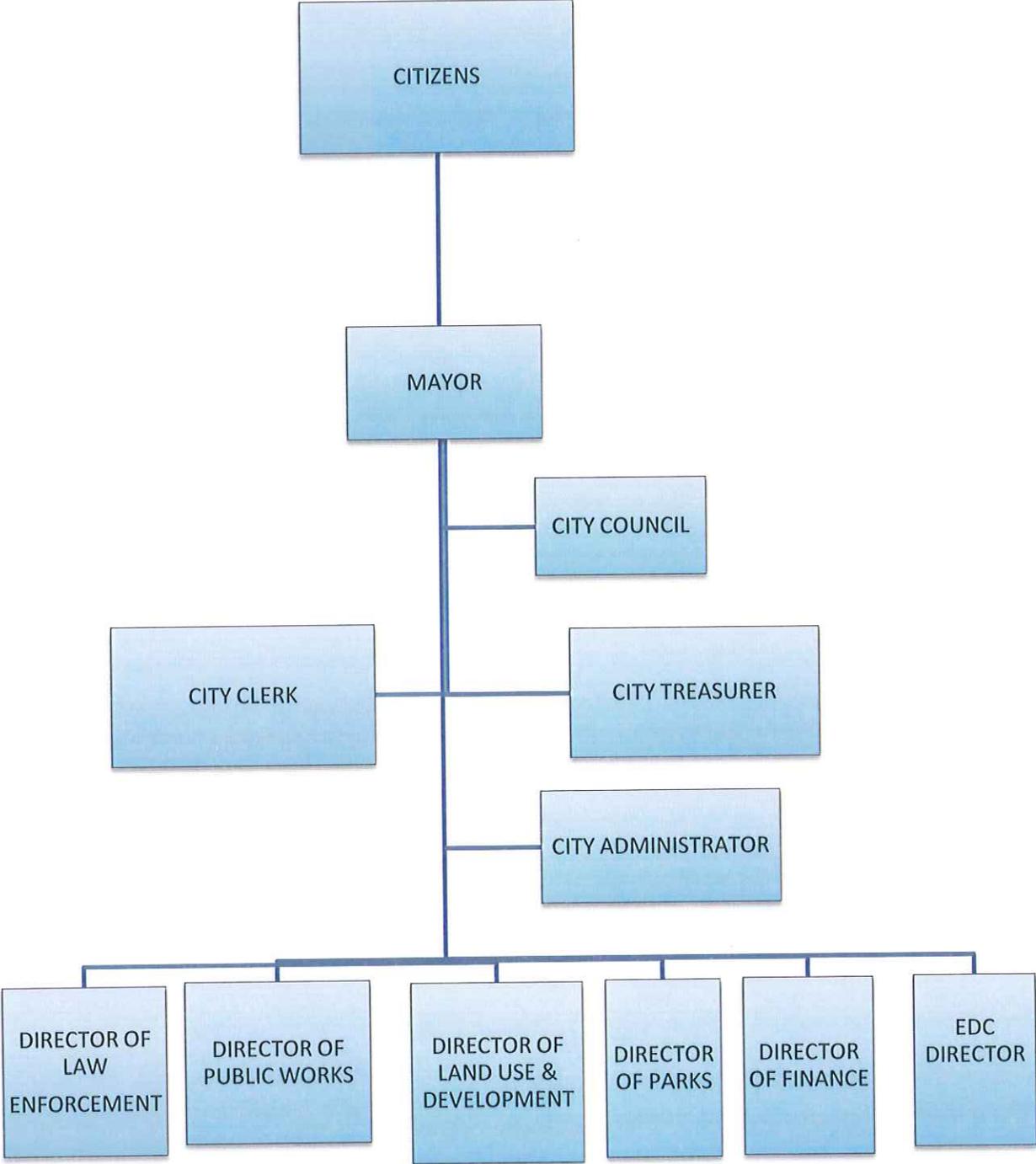
**WARD V**  
Sandy Baldwin  
Bonnie Crossley

**APPOINTED DIRECTORS**

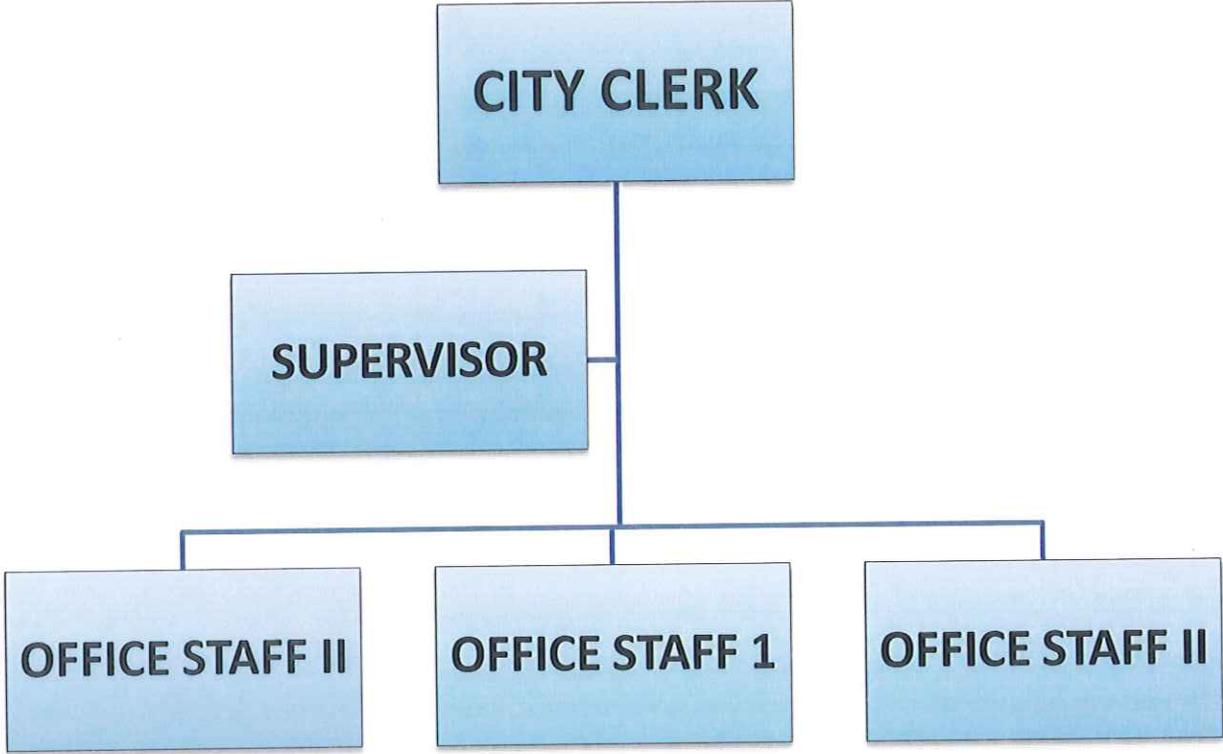
City Administrator  
Chief of Police  
Director of Public Works  
Director of Land Use & Development  
Director of Finance  
Director of Parks & Recreation  
Director of Economic Development  
Library Director

Drew Awsumb  
Nicholas Gailius  
Christopher Volkman  
Amber Miller  
Scott Borrer  
Terry Wilson  
Mike Malloy  
Jill Pifer

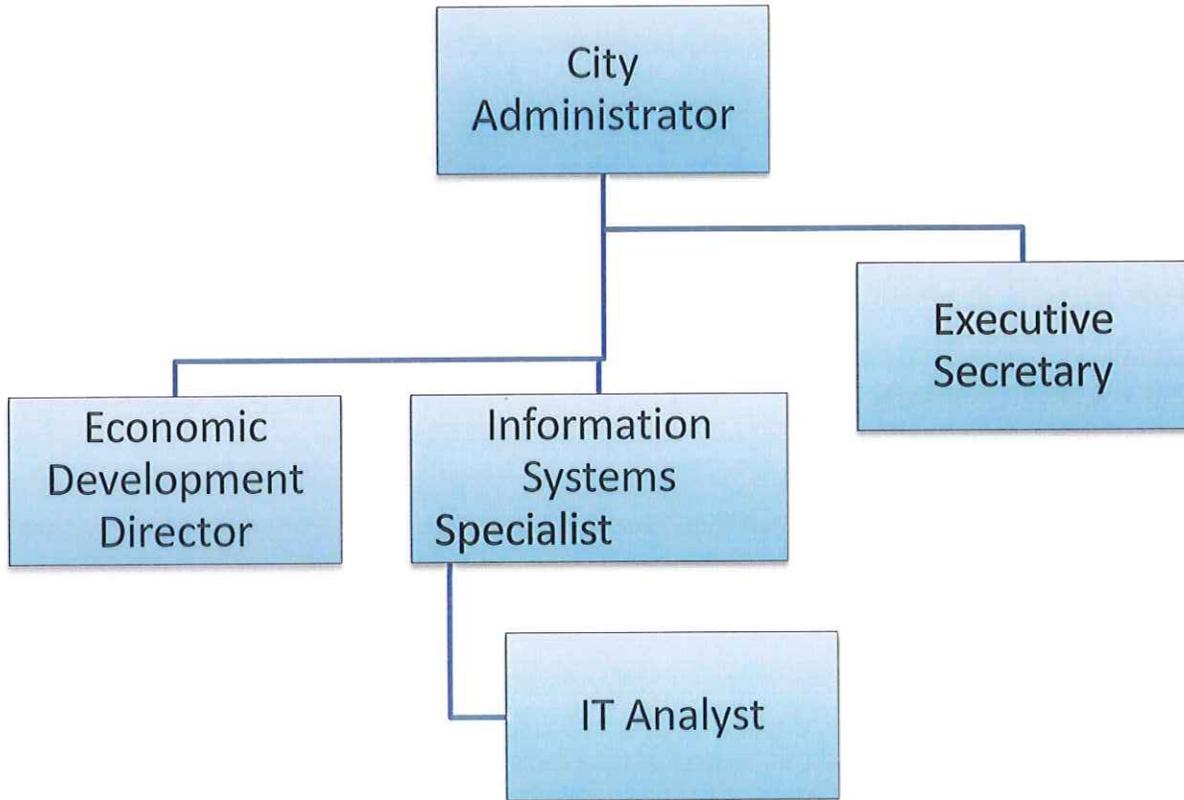
# CITY OF FAIRVIEW HEIGHTS



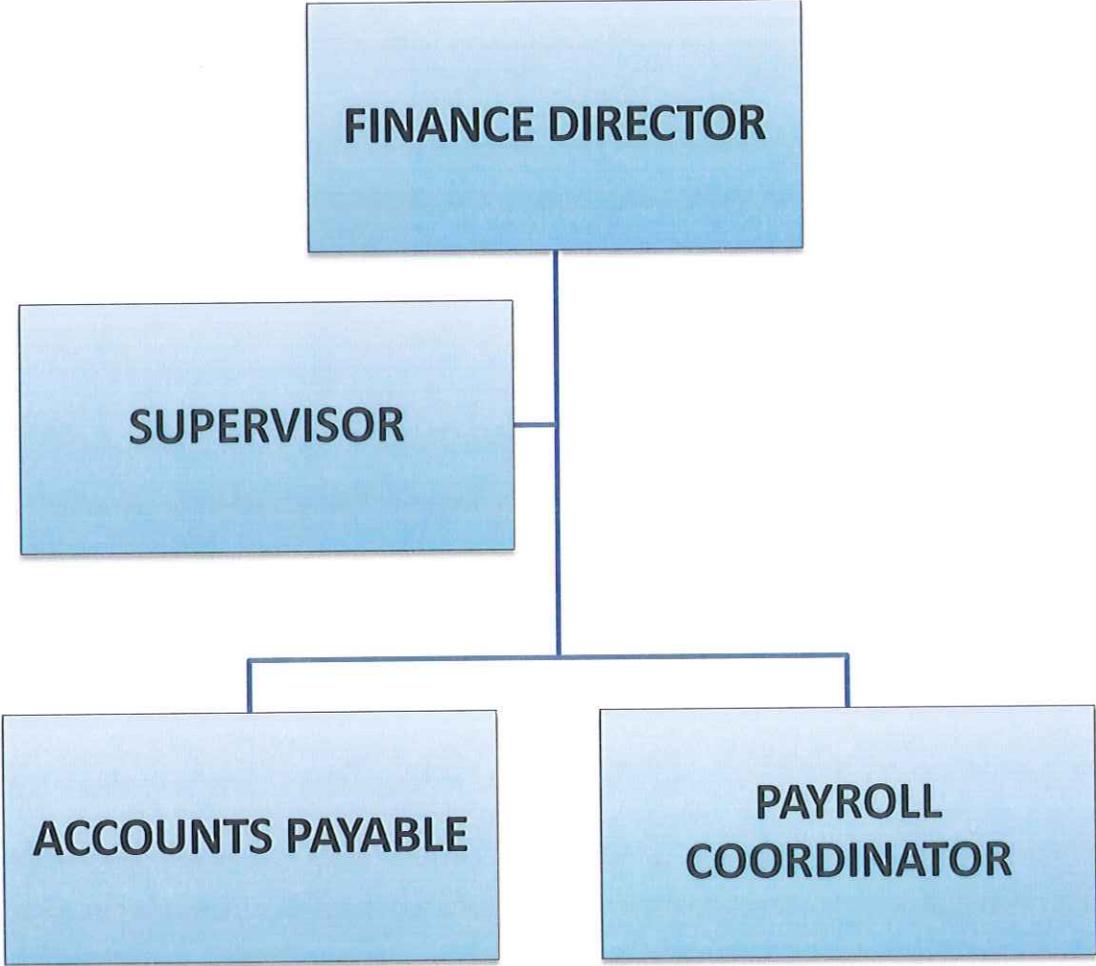
**CITY CLERK'S OFFICE  
ORGANIZATIONAL CHART 2012**



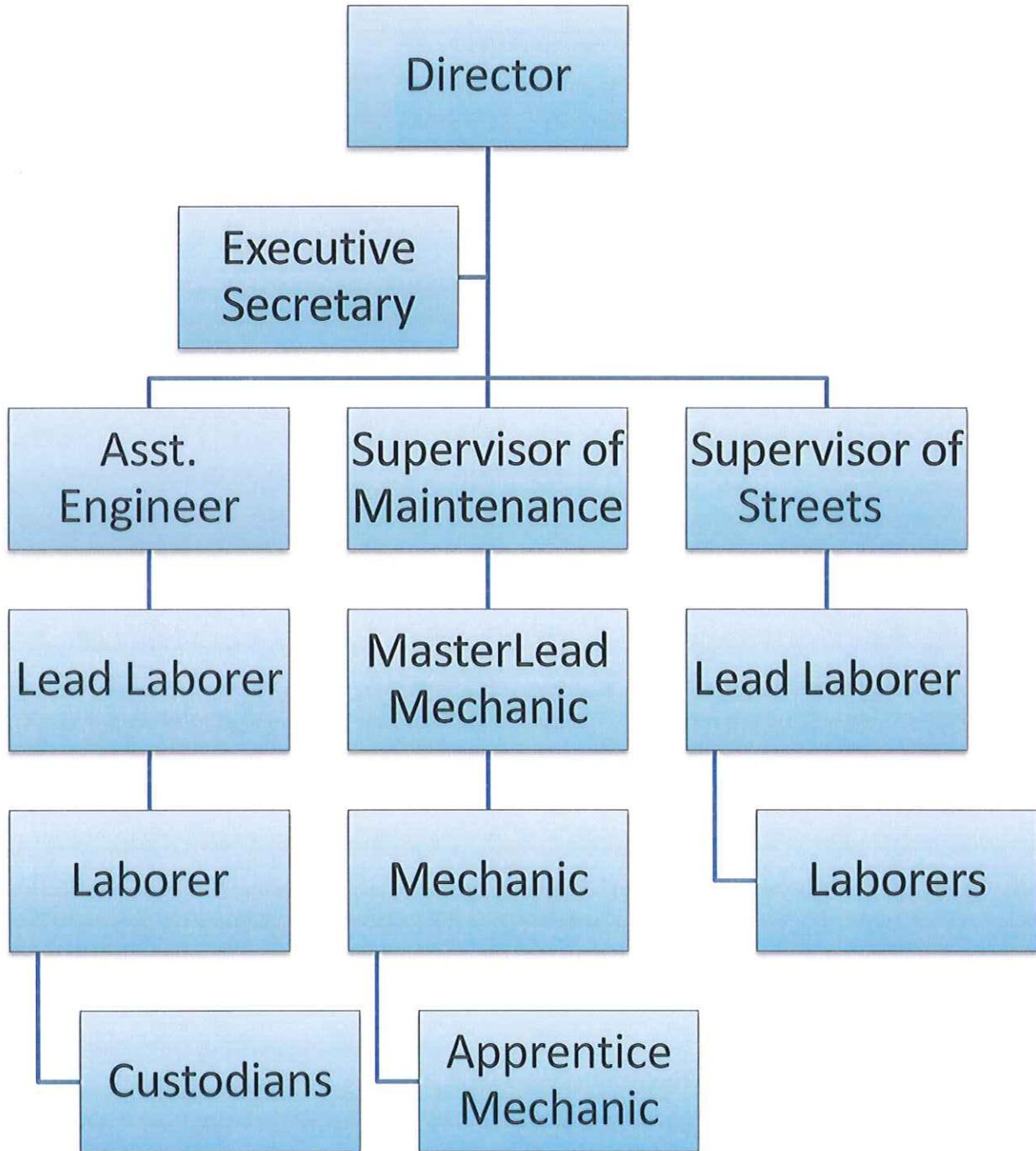
ADMINISTRATION  
2012 ORGANIZATIONAL CHART



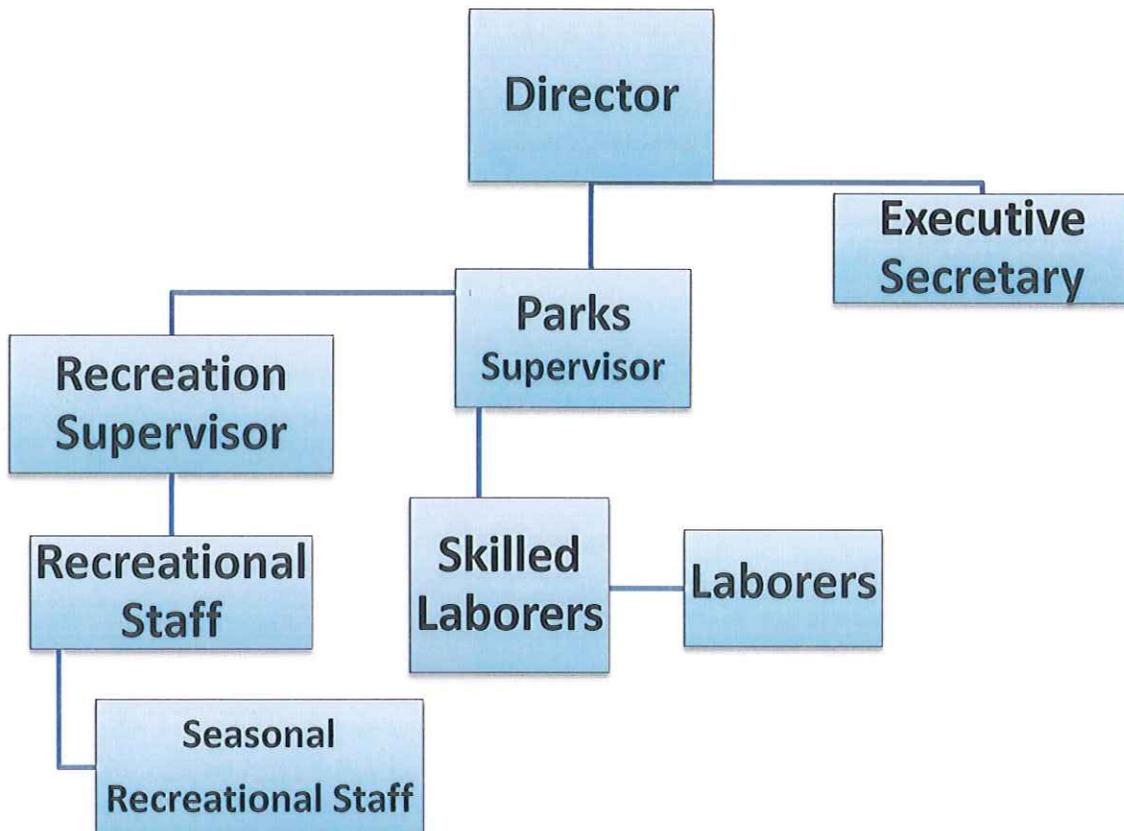
**FINANCE DEPARTMENT  
ORGANIZATIONAL CHART 2012**



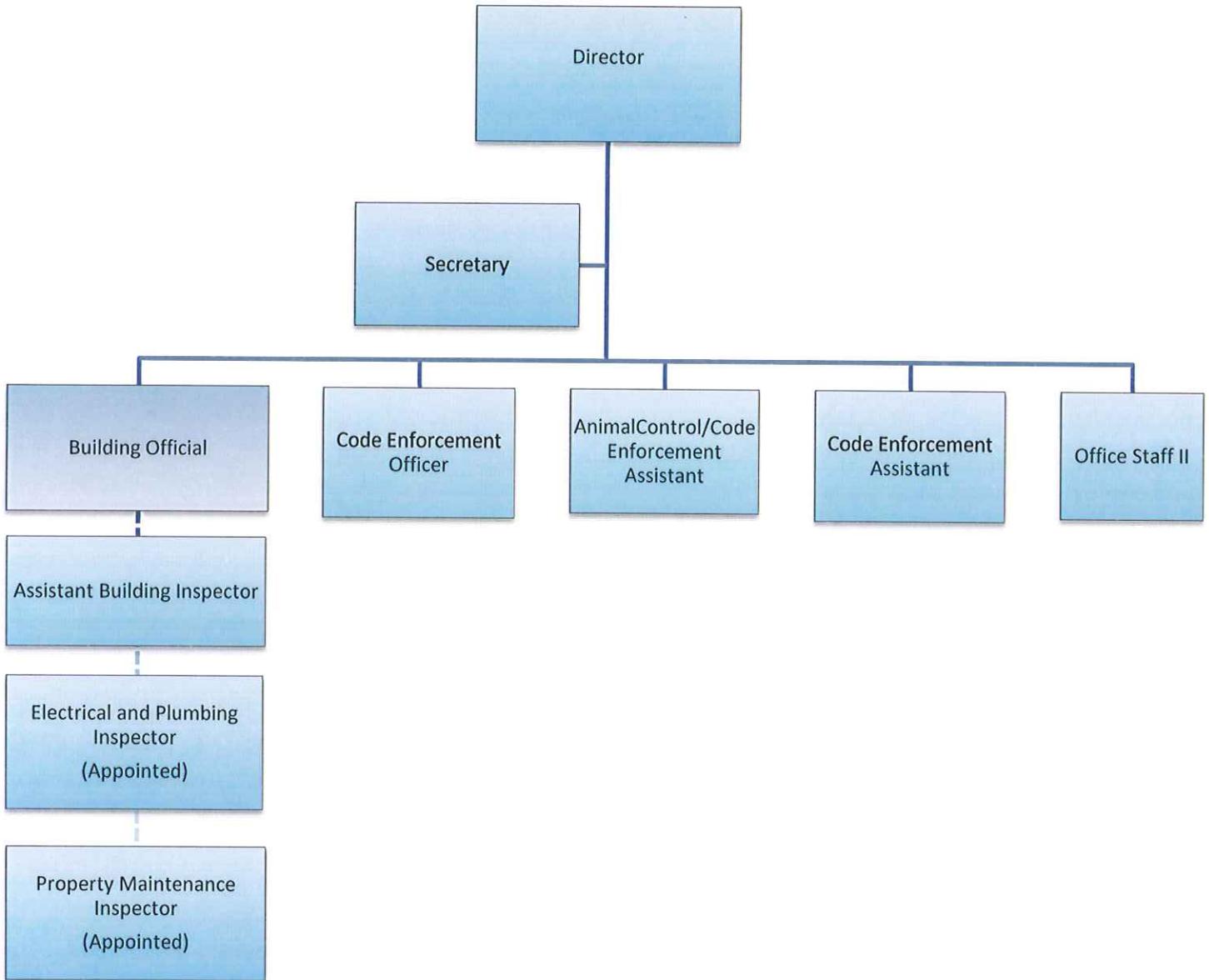
PUBLIC WORKS DEPARTMENT  
ORGANIZATIONAL CHART 2012



**PARKS & RECREATION  
2012 ORGANIZATIONAL CHART**

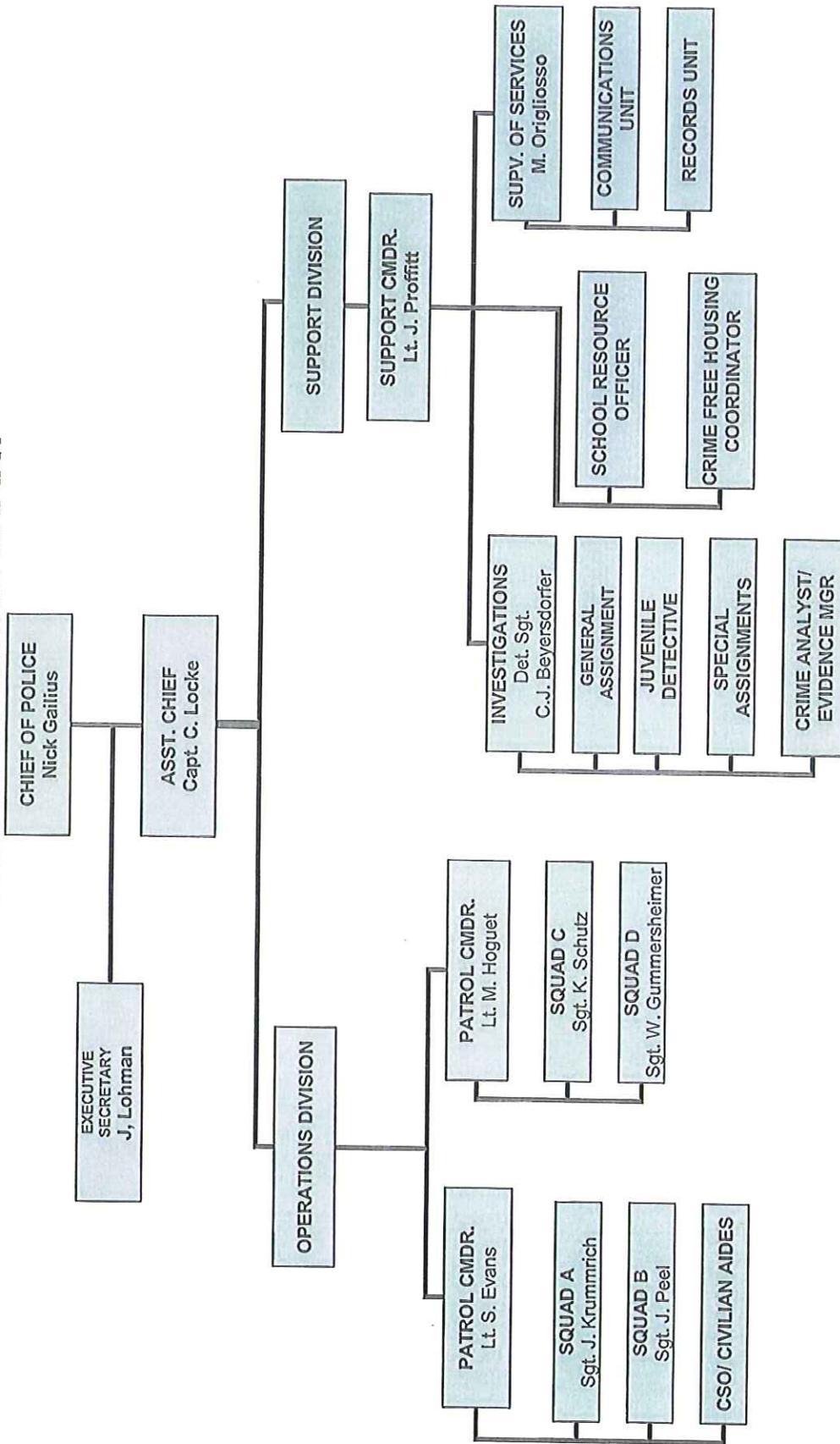


# LAND USE AND DEVELOPMENT ORGANIZATIONAL CHART 2012



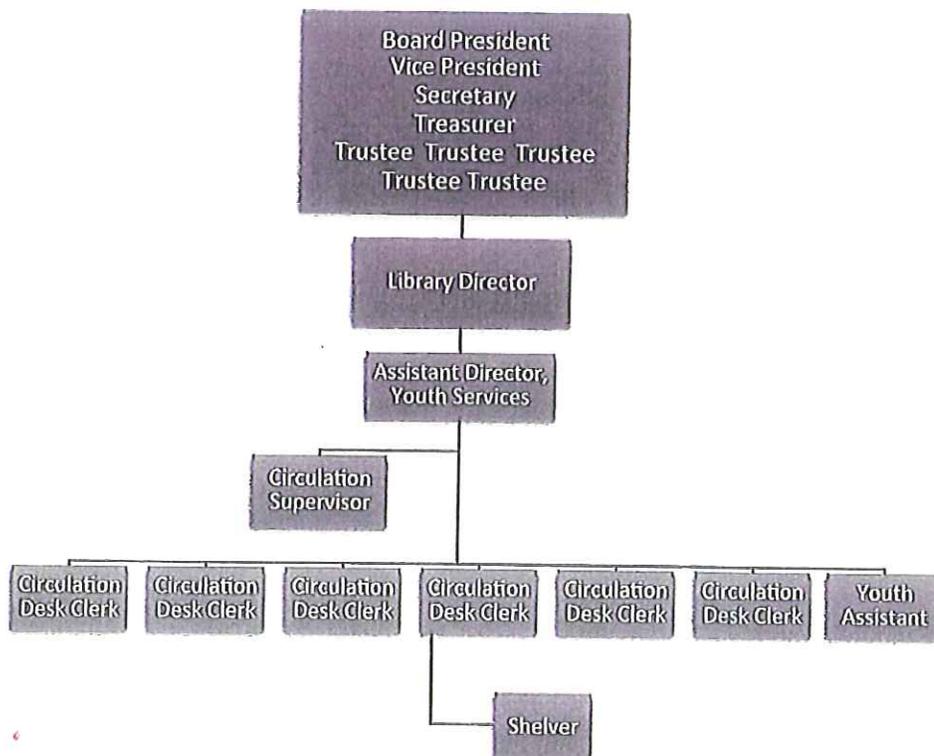
# FAIRVIEW HEIGHTS POLICE DEPARTMENT

## 2012 ORGANIZATIONAL CHART



Revised Jan. 2012

**FAIRVIEW HEIGHTS PUBLIC LIBRARY ORGANIZATIONAL CHART  
NINE MEMBER BOARD**



CITY OF FAIRVIEW HEIGHTS, ILLINOIS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
FOR THE LAST TEN FISCAL YEARS  
INCLUDES ALL GOVERNMENTAL FUND TYPES

YEAR ENDING APRIL 30th	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND PUBLIC WORKS	CULTURE AND RECREATION	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
2002	\$ 3,965,786	\$ 3,886,518	\$ 3,349,124	\$ 1,720,880	\$ 5,036,855	\$ 218,210	\$ 18,177,373
2003	3,935,523	3,806,109	3,483,679	1,622,953	6,642,051	250,595	19,740,910
2004	4,146,636	3,771,069	3,401,790	1,587,673	2,388,027	435,124	15,730,319
2005	4,269,562	3,719,217	3,611,498	1,131,695	1,169,898	552,069	14,453,939
2006	4,769,276	4,023,177	3,352,923	1,278,676	1,547,598	564,729	15,536,379
2007	3,556,374	4,532,480	3,486,282	1,295,822	1,172,905	1,404,996	15,448,859
2008	3,513,595	4,579,787	3,227,171	1,415,926	2,115,778	1,345,949	16,198,206
2009	3,654,681	4,907,906	3,519,936	1,453,212	3,380,214	1,348,791	18,264,740
2010	4,146,085	4,895,151	3,452,803	1,405,291	2,772,679	1,344,463	18,016,472
2011	4,331,457	4,885,479	3,701,210	1,387,936	859,485	3,873,092	19,038,659

COMMENTS

FY 2011 "Debt Service" includes the refinancing of an existing bond related to the Fountains Conference Center.

CITY OF FAIRVIEW HEIGHTS, ILLINOIS  
 GENERAL GOVERNMENTAL REVENUES BY SOURCE  
 FOR THE LAST TEN FISCAL YEARS  
 INCLUDES ALL GOVERNMENTAL FUND TYPES

<u>YEAR ENDING APRIL 30th</u>	<u>INTERGOV- ERNMENTAL</u>	<u>FOOD &amp; BEVERAGE TAX</u>	<u>HOTEL / MOTEL TAX</u>	<u>CHARGES FOR SERVICES</u>	<u>LICENSE AND PERMITS</u>	<u>UTILITY / FRANCHISE TAXES</u>	<u>FINES AND FEES</u>	<u>INTEREST</u>	<u>GRANTS</u>	<u>MISC</u>	<u>TOTAL</u>
2002	\$ 11,390,882	\$ 891,211	\$ 416,666	\$ 118,837	\$ 126,419	\$ 202,655	\$ 225,164	\$ 405,373	\$ 524,211	\$ 554,818	\$ 14,856,236
2003	11,523,991	919,143	482,474	112,704	131,168	205,486	204,037	146,156	298,537	75,804	14,099,500
2004	11,387,768	949,222	528,645	117,180	236,545	208,781	228,079	59,318	193,260	76,832	13,985,630
2005	11,922,244	952,966	581,351	119,822	240,056	270,509	229,262	76,534	492,751	90,228	14,975,723
2006	13,509,584	984,297	603,176	122,336	350,855	258,359	254,667	158,590	215,140	169,954	16,626,958
2007	13,948,711	992,855	608,594	134,331	236,645	214,862	152,986	267,694	374,462	212,866	17,144,006
2008	13,394,677	1,006,626	598,278	140,199	261,184	240,716	144,840	316,605	180,184	415,246	16,698,555
2009	13,844,027	1,031,616	584,653	144,880	283,538	241,809	130,041	109,615	129,024	244,346	16,743,549
2010	13,570,995	1,016,829	522,347	172,450	285,736	223,427	364,645	14,185	124,562	200,687	16,495,863
2011	14,386,511	1,029,885	560,135	194,606	280,462	219,919	392,934	13,418	130,090	280,663	17,488,623

CITY OF FAIRVIEW HEIGHTS, ILLINOIS

INTERGOVERNMENTAL TAX REVENUES BY SOURCE  
FOR THE LAST TEN FISCAL YEARS  
INCLUDES ALL GOVERNMENTAL FUND TYPES

<u>YEAR ENDING APRIL 30th</u>	<u>SALES TAX</u>	<u>HOME RULE SALES TAX</u>	<u>BUSINESS DISTRICT SALES TAX</u>	<u>ILLINOIS INCOME TAX</u>	<u>MOTOR FUEL TAX</u>	<u>PROPERTY TAX</u>	<u>USE TAX</u>	<u>TOTAL</u>
2002	\$ 8,059,485	\$ 1,801,437		\$ 1,045,689	\$ 440,612	\$ 43,659		\$ 11,390,882
2003	8,217,092	1,848,641		977,922	436,569	43,767		11,523,991
2004	8,173,444	1,827,923		906,918	435,820	43,663		11,387,768
2005	8,040,062	2,342,548		1,047,582	447,258	44,794		11,922,244
2006	8,170,985	3,690,023		1,162,903	440,830	44,843		13,509,584
2007	8,157,598	3,848,970		1,252,802	436,217	59,681	193,443	13,948,711
2008	7,714,173	3,563,886		1,346,869	448,816	102,885	218,048	13,394,677
2009	7,551,644	3,455,522	85,575	1,483,993	439,732	589,770	237,791	13,844,027
2010	7,622,883	3,480,874	89,319	1,005,848	425,270	746,407	200,394	13,570,995
2011	7,852,568	3,526,108	91,486	1,441,099	426,300	804,895	244,055	14,386,511

COMMENTS

Prior to 2009, the "Business District Sales Tax" is shown within the "Sales Tax" column.

Prior to 2007, "Use Tax" was listed under "Illinois Income Tax".

"Property Tax" revenue is limited to TIF and "Road and Bridge" distributions via St. Clair County. The City of Fairview Heights historically has not issued a property tax levy.

CITY OF FAIRVIEW HEIGHTS, ILLINOIS

RATE SETTING EAV  
FOR THE LAST TEN FISCAL YEARS

	<u>FARM</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>INDUSTRIAL</u>	<u>MINERAL</u>	<u>STATE RR</u>	<u>TOTAL</u>	<u>% CHANGE</u>
2001	\$ 5,555,644	\$ 133,388,581	\$ 123,039,296	\$ 660,701	\$ 871	-	\$ 262,645,093	3.5%
2002	5,592,619	143,230,680	128,444,937	691,154	1,431	-	277,960,821	5.8%
2003	6,312,786	156,076,227	140,174,400	698,631	1,818	-	303,263,862	9.1%
2004	6,457,199	164,182,537	149,930,009	737,505	1,818	1,406	321,310,474	6.0%
2005	6,941,999	183,873,204	159,450,273	794,984	1,818	1,495	351,063,773	9.3%
2006	7,479,412	202,450,121	175,997,514	868,048	1,818	1,686	386,798,599	10.2%
2007	8,001,295	215,220,857	186,797,543	912,518	1,818	2,020	410,936,051	6.2%
2008	7,860,205	223,278,350	186,742,668	632,619	1,870	2,709	418,518,421	1.8%
2009	7,986,593	227,193,105	186,397,654	653,815	1,870	3,111	422,236,148	0.9%
2010	7,916,904	224,047,514	178,657,696	658,411	1,870	3,814	411,286,209	-2.6%

Ten Year Avg	5.0%
--------------	------

FOOD & BEVERAGE TAX REPORT  
TREND ANALYSIS  
CITY OF FAIRVIEW HEIGHTS, IL

COLLECTED MONTH OF:	DISBURSEMENT MONTH:	FISCAL YEAR					
		MAY 2006 - APRIL 2007	MAY 2007 - APRIL 2008	MAY 2008 - APRIL 2009	MAY 2009 - APRIL 2010	MAY 2010 - APRIL 2011	MAY 2011 - APRIL 2012
APR	MAY	\$80,763.59	\$79,601.67	\$82,659.24	\$78,722.30	\$82,925.91	\$91,437.33
MAY	JUN	83,613.56	79,726.11	83,327.36	88,890.92	87,023.65	84,905.92
JUN	JUL	77,926.75	82,620.31	85,645.34	88,407.34	86,526.41	86,544.85
JUL	AUG	79,575.38	85,256.06	85,326.86	74,497.65	88,612.38	87,888.92
AUG	SEP	78,595.21	74,345.55	86,305.50	87,063.17	84,554.43	84,491.13
SEP	OCT	80,995.06	91,393.88	83,051.57	82,959.39	77,725.77	79,212.19
OCT	NOV	79,212.82	78,628.70	82,067.71	74,322.05	86,501.45	143,610.59
NOV	DEC	77,666.36	77,300.44	88,802.27	87,035.20	88,283.89	166,227.05
DEC	JAN	99,816.08	96,398.44	90,715.65	90,874.34	92,568.42	197,119.59
JAN	FEB	78,362.18	82,288.47	90,803.72	84,890.82	85,339.34	
FEB	MAR	88,750.65	82,286.39	83,319.09	83,726.96	81,822.85	
MAR	APR	85,751.53	94,703.62	89,591.08	87,800.36	84,103.81	
<b>TOTAL</b>		\$991,029.17	\$1,004,549.64	\$1,031,615.39	\$1,009,190.50	\$1,025,988.31	\$1,021,437.57
YTD % INCREASE		<u>10.47%</u>	<u>1.36%</u>	<u>2.69%</u>	<u>-2.17%</u>	<u>1.66%</u>	<u>31.85%</u>
<b>MONTHLY AVERAGE</b>		\$82,585.76	\$83,712.47	\$85,967.95	\$84,099.21	\$85,499.03	\$113,493.06

NOTE: Increase in the rate from 1% to 2% effective October 1st, 2011.

MOTOR FUEL TAX REPORT  
TREND ANALYSIS  
CITY OF FAIRVIEW HEIGHTS, IL

COLLECTED MONTH OF:	DISBURSEMENT MONTH:	FISCAL YEAR					
		MAY 2006 - APRIL 2007	MAY 2007 - APRIL 2008	MAY 2008 - APRIL 2009	MAY 2009 - APRIL 2010	MAY 2010 - APRIL 2011	MAY 2011 - APRIL 2012
APR	MAY	\$ 34,450	\$ 35,723	\$ 37,722	\$ 33,650	\$ 36,552	\$ 34,779
MAY	JUN	\$ 33,000	\$ 39,187	\$ 43,916	\$ 45,959	\$ 35,365	\$ 34,120
JUN	JUL	\$ 38,985	\$ 31,834	\$ 33,342	\$ 24,450	\$ 33,425	\$ 31,748
JUL	AUG	\$ 36,994	\$ 37,722	\$ 36,934	\$ 40,566	\$ 36,230	\$ 37,316
AUG	SEP	\$ 39,159	\$ 37,557	\$ 33,695	\$ 34,083	\$ 35,239	\$ 36,645
SEP	OCT	\$ 33,733	\$ 32,631	\$ 30,877	\$ 27,939	\$ 40,568	\$ 32,830
OCT	NOV	\$ 34,182	\$ 41,668	\$ 41,979	\$ 28,392	\$ 29,719	\$ 36,475
NOV	DEC	\$ 38,039	\$ 36,798	\$ 28,641	\$ 46,084	\$ 37,907	\$ 38,534
DEC	JAN	\$ 36,564	\$ 39,181	\$ 40,928	\$ 34,664	\$ 36,290	\$ 35,921
JAN	FEB	\$ 35,709	\$ 41,906	\$ 40,345	\$ 40,290	\$ 39,260	\$ 48,508
FEB	MAR	\$ 38,196	\$ 36,246	\$ 39,299	\$ 31,729	\$ 31,615	
MAR	APR	\$ 35,934	\$ 36,363	\$ 36,126	\$ 34,561	\$ 35,903	
HIGH GROWTH PROGRAM			\$ 6,990	\$ 10,419	\$ 9,954	\$ 9,950	
TOTAL		\$ 434,944	\$ 453,807	\$ 454,223	\$ 432,322	\$ 438,023	\$ 366,875
YTD ALLOTMENT % INCREASE		<u>0.27%</u>	<u>2.73%</u>	<u>-0.67%</u>	<u>-4.83%</u>	<u>1.35%</u>	<u>1.75%</u>
MONTHLY AVERAGE		\$36,245	\$37,235	\$36,984	\$35,197	\$35,673	\$36,688

CITY OF FAIRVIEW HEIGHTS, IL  
SALES TAX REPORT  
State 1% Portion

LIABILITY MONTH OF:	RECEIVED MONTH OF	FISCAL YEAR					
		MAY 2006 - APRIL 2007	MAY 2007 - APRIL 2008	MAY 2008 - APRIL 2009	MAY 2009 - APRIL 2010	MAY 2010 - APRIL 2011	MAY 2011 - APRIL 2012
FEB	MAY	\$ 608,537.00	\$ 589,834.40	\$ 564,880.03	\$ 576,295.80	\$ 619,328.06	\$ 619,211.17
MAR	JUN	652,119.00	731,669.70	643,355.21	651,353.64	689,992.30	675,264.71
APR	JUL	668,610.00	579,754.53	576,727.59	555,298.81	569,542.81	594,120.05
MAY	AUG	685,028.00	612,871.81	602,765.61	569,007.47	591,482.11	587,452.26
JUN	SEP	648,864.00	630,151.17	632,303.24	609,365.77	648,045.41	654,058.72
JUL	OCT	571,402.00	603,904.69	556,514.12	548,148.68	589,409.53	590,474.65
AUG	NOV	635,492.57	600,650.05	585,633.82	569,471.83	592,675.72	593,273.35
SEP	DEC	658,268.41	631,239.63	587,563.81	613,911.65	638,144.11	626,112.57
OCT	JAN	605,971.08	570,812.09	519,808.67	577,341.43	596,410.80	572,082.72
NOV	FEB	726,916.10	722,942.79	709,030.76	700,364.95	729,123.82	718,749.92
DEC	MAR	1,142,671.80	1,054,536.94	1,069,885.13	1,058,742.73	1,092,964.09	
JAN	APR	581,726.18	502,101.15	505,190.76	497,665.30	485,716.35	
TOTAL		\$ 8,185,606.14	\$ 7,830,468.95	\$ 7,553,658.75	\$ 7,526,968.06	\$ 7,842,835.11	\$ 6,230,800.12
YTD % INCREASE		<u>2.72%</u>	<u>-4.34%</u>	<u>-3.54%</u>	<u>-0.35%</u>	<u>4.20%</u>	<u>-0.53%</u>
MONTHLY AVERAGE		\$ 682,133.85	\$ 652,539.08	\$ 629,471.56	\$ 627,247.34	\$ 653,569.59	\$ 623,080.01

CITY OF FAIRVIEW HEIGHTS, IL  
SALES TAX REPORT  
Home Rule

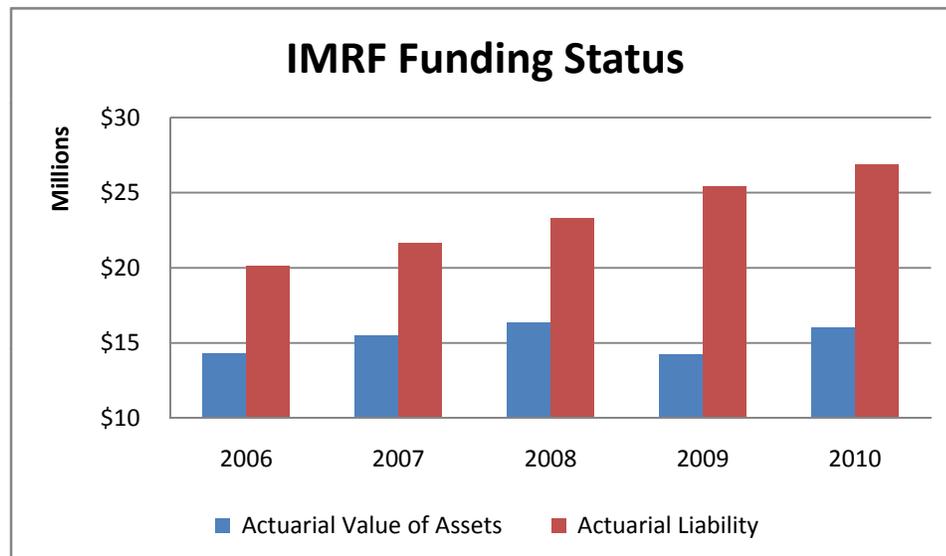
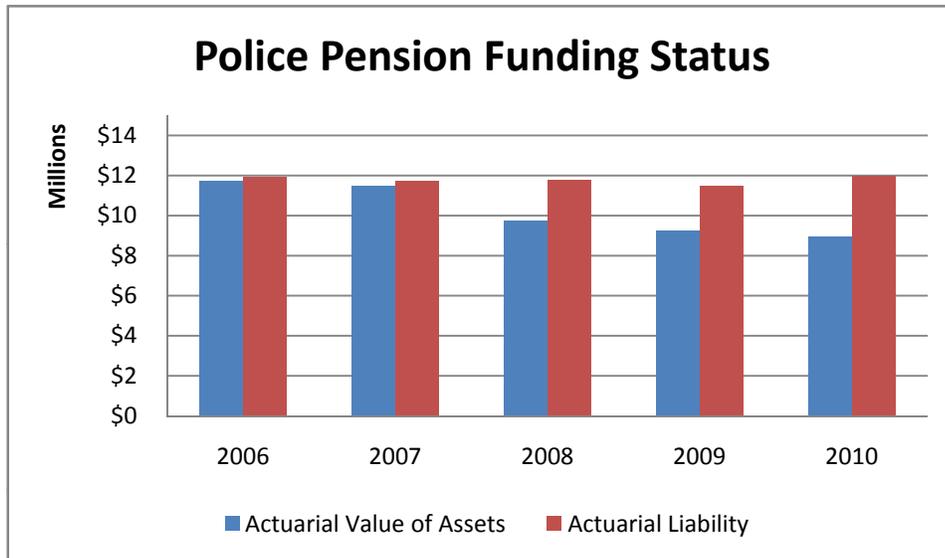
LIABILITY MONTH OF:	RECEIVED MONTH OF:	FISCAL YEAR					
		MAY 2006 - APRIL 2007	MAY 2007 - APRIL 2008	MAY 2008 - APRIL 2009	MAY 2009 - APRIL 2010	MAY 2010 - APRIL 2011	MAY 2011 - APRIL 2012
FEB	MAY	\$ 274,065.03	\$ 264,905.66	\$ 261,685.77	\$ 267,334.40	\$ 274,556.41	\$ 274,934.86
MAR	JUN	296,676.96	331,927.11	291,416.91	294,700.19	315,396.50	303,070.26
APR	JUL	307,503.02	263,024.33	266,289.30	253,666.82	260,032.68	267,439.23
MAY	AUG	314,317.80	277,226.24	276,083.12	260,885.12	264,593.13	263,654.32
JUN	SEP	298,337.63	297,010.02	290,517.71	278,047.22	284,160.96	295,007.14
JUL	OCT	257,346.57	273,362.85	255,055.81	251,080.90	260,311.43	260,939.29
AUG	NOV	288,620.75	287,230.91	267,201.46	258,702.81	268,272.03	266,652.52
SEP	DEC	417,500.79	285,627.34	266,708.60	280,429.57	291,142.47	282,233.84
OCT	JAN	278,224.58	256,481.22	242,385.47	263,733.71	265,645.68	254,986.10
NOV	FEB	332,924.45	343,561.05	326,405.69	324,156.69	334,465.79	326,617.40
DEC	MAR	538,932.98	495,734.15	485,593.30	492,219.27	498,442.72	
JAN	APR	262,887.38	228,260.71	229,868.86	221,632.60	213,630.04	
TOTAL		\$ 3,867,337.94	\$ 3,604,351.59	\$ 3,459,212.00	\$ 3,446,589.30	\$ 3,530,649.84	\$ 2,795,534.96
YTD % INCREASE		<u>5.85%</u>	<u>-6.80%</u>	<u>-4.03%</u>	<u>-0.36%</u>	<u>2.44%</u>	<u>-0.82%</u>
MONTHLY AVERAGE		\$322,278.16	\$ 300,362.63	\$ 288,267.67	\$ 287,215.78	\$ 294,220.82	\$ 279,553.50

NOTE: Rate Increase from 0.5% to 1.0% effective January 1st, 2012

## PENSIONS - FUNDED RATIOS

	IMRF	POLICE PENSION
2006	98.5%	71.1%
2007	98.0%	72.4%
2008	82.6%	69.8%
2009	80.4%	56.1%
2010	74.4%	59.8%

SOURCE: Comprehensive Annual Financial Reports (CAFR)



# TAB – CAPITAL IMPROVEMENTS PLAN



## CAPITAL IMPROVEMENT PLAN Project Summary

CIP #	PROJECT	DEPARTMENT	FISCAL YEAR					TOTALS
			2012 - 13	2013 - 14	2014 - 15	2015 - 16	2016 - 17	
PR-01	Moody Park Pavilions	Parks & Rec	75,000	-	75,000	-	-	150,000
PR-02	Creative Playground	Parks & Rec	35,000	35,000	35,000	35,000	35,000	175,000
PR-03	Lanxon Field Updates	Parks & Rec	15,000	-	15,000	-	-	30,000
PR-04	Shed Renovation	Parks & Rec	-	-	40,000	-	-	40,000
PR-05	Recreation Center	Parks & Rec	538,528	-	-	-	-	538,528
PR-06	Tennis Courts Reconstruction	Parks & Rec	-	180,000	-	-	-	180,000
PW-01	Vehicle / Equipment Replacement Program	All Departments	438,000	426,000	408,000	426,000	406,000	2,104,000
PW-02	Storm Drainage Program	PW - Engineering	325,000	485,000	-	180,000	180,000	1,170,000
PW-03	Sidewalks Program	PW - Engineering	50,000	50,000	50,000	50,000	50,000	250,000
PW-04	Pleasant Ridge Road	PW - Engineering	-	-	-	370,000	1,800,000	2,170,000
PW-05	Longacre Drive Improvements	PW - Engineering	-	125,000	750,000	-	-	875,000
PW-06	South Ruby Lane	PW - Engineering	-	120,000	740,000	-	-	860,000
PW-07	Municipal Complex Entrance Road Project	PW - Engineering	210,000	-	-	-	-	210,000
PW-08	Municipal Complex - Roof Replacement	PW - Muni Complex	-	-	100,000	-	-	100,000
PW-09	Asphalt Overlays	PW - Engineering	200,000	200,000	175,000	175,000	200,000	950,000
PW-10	I-64 / RT 159 Interchange Enhancement	PW - Engineering	220,000	-	-	-	-	220,000
PW-11	Meeting Room Renovations	PW - Muni Complex	-	56,500	-	-	-	56,500
PW-12	Municipal Complex Renovations / Maint.	PW - Muni Complex	170,000	7,500	-	175,000	175,000	527,500
PW-13	Heat Pump Replacement Program	PW - Muni Complex	20,000	20,000	20,000	20,000	20,000	100,000
PW-14	(Minor) Old Caseyville Road	PW - Engineering	385,000	115,000	-	-	-	500,000
PW-15	(Minor) Perrin Road	PW - Engineering	200,000	730,000	-	-	-	930,000
PW-16	(Minor) Mt. Vernon Drive	PW - Engineering	110,000	550,000	-	-	-	660,000
PW-17	(Minor) Greenridge Heights Road	PW - Engineering	90,000	550,000	-	-	-	640,000
PW-18	(Minor) Kassing Avenue	PW - Engineering	-	70,000	400,000	-	-	470,000
PW-19	(Minor) Wilshire Drive	PW - Engineering	-	200,000	1,100,000	-	-	1,300,000
PW-20	(Minor) Mark Drive	PW - Engineering	-	-	130,000	740,000	-	870,000
PW-21	(Minor) Bonita Boulevard	PW - Engineering	-	-	155,000	850,000	-	1,005,000
PW-22	(Minor) Pleasant View Drive	PW - Engineering	-	-	-	155,000	750,000	905,000
PW-23	Library Renovations / Maintenance	Library	-	7,500	105,000	-	-	112,500
PW-24	Parks Bldg Roof Replacement	PW - Muni Complex	-	35,000	-	-	-	35,000
PW-25	Vehicle Maintenance - Garage Renovations	PW - Muni Complex	20,000	45,000	-	-	-	65,000
PW-26	Third Avenue Reconstruction	PW - Engineering	420,000	-	-	-	-	420,000
-	I-64 Congestion Mitigation	PW - Engineering	-	-	-	-	-	-
ADM-01	Inspector Software	Land Use	50,000	50,000	-	-	-	100,000
ADM-02	Surveillance Project	Police	-	125,000	-	-	-	125,000
ADM-03	MS Enterprise Agreements	Admin / IT	90,000	-	-	-	-	90,000
ADM-04	Facility Security / Access Control	Admin / IT	15,000	110,000	-	-	-	125,000
ADM-05	VOIP Phone System	Admin / IT	30,000	-	-	-	-	30,000
ADM-06	Exchange Server Replacement	Admin / IT	35,000	-	-	-	-	35,000
POL-01	Storm Siren Replacements	ESDA	204,000	-	-	-	-	204,000
POL-02	Command Cars - IT Equipment Replacement	Police	25,000	89,000	25,000	45,000	-	184,000
POL-03	Command Center Update	Police	-	-	345,000	-	-	345,000
<b>TOTALS</b>			<b>\$ 3,970,528</b>	<b>\$ 4,381,500</b>	<b>\$ 4,668,000</b>	<b>\$ 3,221,000</b>	<b>\$ 3,616,000</b>	<b>\$ 19,857,028</b>



## CAPITAL IMPROVEMENT PLAN FUNDING SUMMARY

Funding Type	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Bond Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Reserves	\$ -	\$ -	\$ 239,000	\$ 213,000	\$ 273,000
Current Revenues	\$ 3,239,314	\$ 4,381,500	\$ 4,384,000	\$ 3,008,000	\$ 3,343,000
Grants	\$ 731,214	\$ -	\$ -	\$ -	\$ -
Property Replacement Fund	\$ -	\$ -	\$ 45,000	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 3,970,528</b>	<b>\$ 4,381,500</b>	<b>\$ 4,668,000</b>	<b>\$ 3,221,000</b>	<b>\$ 3,616,000</b>



<b>Capital Purchase / Project Name:</b>	
Moody Park Pavilions	
Project Department:	Parks & Rec
CIP #	PR-01
Project Status:	New
Activity Code	3000
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Pavilions #1 / #2	Home Rule	\$ 75,000					\$ 75,000
Bldgs & Structures	Pavilions #3 / #4	Home Rule			\$ 75,000			\$ 75,000
<b>TOTALS</b>			\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 150,000

**PROJECT NARRATIVE**

The project is separated into two phases. Both phases include the demolition of two existing pavilions and the construction of one new pavilion in their place. We feel that adding larger pavilions will help alleviate congestion in the area and help with parking.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 75,000		\$ 75,000			\$ 150,000
<b>TOTALS</b>		\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 150,000



<b>Capital Purchase / Project Name:</b>	
Creative Playground	
Project Department:	Parks & Rec
CIP #	PR-02
Project Status:	Continuing
Activity Code	3001
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Playground Replacement	Home Rule	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
<b>TOTALS</b>			\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000

**PROJECT NARRATIVE**

This project will be phasing out older wooden structures at the Creative playground with new and updated equipment. We will be removing sections and replacing them with new sections for each of the next 5 years, through FY 2017. We are currently working on a master plan that will depict what the playground will look like after these revisions.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
<b>TOTALS</b>		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000



<b>Capital Purchase / Project Name:</b>	
Lanxon Field Updates	
Project Department:	Parks & Rec
CIP #	PR-03
Project Status:	Continuing
Activity Code	3002
Asset Classification:	Other Improvements

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Other Capital Improvements	Fencing / Backstops	Home Rule	\$ 15,000		\$ 15,000			\$ 30,000
<b>TOTALS</b>			\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 30,000

**PROJECT NARRATIVE**

Replacement of fencing and backstops. To keep costs at a minimum we will be replacing sections of the area between homeplate and the grandstand. The fencing there now is approximately 35 years old and needs replacing. We think we can still use the poles that are already there, which will help cut the costs.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 15,000		\$ 15,000			\$ 30,000
<b>TOTALS</b>		\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 30,000



<b>Capital Purchase / Project Name:</b>	
Shed Renovation	
Project Department:	Parks & Rec
CIP #	PR-04
Project Status:	New
Activity Code	3003
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures		Home Rule			\$ 40,000			\$ 40,000
<b>TOTALS</b>			\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000

**PROJECT NARRATIVE**

Heating and installation of bathrooms - We would like to install a heated area to the big shed to give us a larger work area in the winter, along with plumbing for restrooms. This would also give us a place to wash down equipment that we store in this building.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule			\$ 40,000			\$ 40,000
<b>TOTALS</b>		\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000



<b>Capital Purchase / Project Name:</b>	
Recreation Center	
Project Department:	Parks & Rec
CIP #	PR-05
Project Status:	New
Activity Code	3004
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Development	Home Rule	\$ 505,428					\$ 505,428
Capital Surveying / Engineering	A/E Costs	Home Rule	\$ 32,000					\$ 32,000
Capital Surveying / Engineering	CPA Report Costs	Home Rule	\$ 1,100					\$ 1,100
<b>TOTALS</b>			\$ 538,528	\$ -	\$ -	\$ -	\$ -	\$ 538,528

**PROJECT NARRATIVE**

Renovations to the old PD - This would include tuckpointing and sealing the outside, new roof, new restrooms, new floor, new ceiling and lighting, new entranceway, new HVAC, and new parking area. The award letter from IDNR was received in November 2011. The MEPRD grant award letter was received in December of 2011.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 67,314					\$ 67,314
Grants	MEPRD	\$ 67,314					\$ 67,314
Grants	IDNR	\$ 403,900					\$ 403,900
<b>TOTALS</b>		\$ 538,528	\$ -	\$ -	\$ -	\$ -	\$ 538,528



<b>Capital Purchase / Project Name:</b>	
Tennis Courts Reconstruction	
Project Department:	Parks & Rec
CIP #	PR-06
Project Status:	New
Activity Code	3005
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Moody Park Tennis Courts	Home Rule		\$ 180,000				\$ 180,000
<b>TOTALS</b>			\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000

**PROJECT NARRATIVE**

Project would include pulverizing existing asphalt and using for base, and remove the old asphalt. Then resurfacing the courts with new asphalt , seal and paint, placement of new nets, and installation of new fencing.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule		\$ 180,000				\$ 180,000
<b>TOTALS</b>		\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000



<b>Capital Purchase / Project Name:</b>	
Vehicle / Equipment Replacement Program	
Project Department	All Departments
CIP #	PW-01
Project Status	Continuing
Activity Code	2004
Asset Classification	Machinery / Equipment

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Equipment & Rolling Stock	PW - Engineering	Home Rule	\$ 189,000	\$ 289,000	\$ 184,000	\$ 284,000	\$ 225,000	\$ 1,171,000
Equipment & Rolling Stock	Police Dept	Home Rule	\$ 90,000	\$ 95,000	\$ 95,000	\$ 100,000	\$ 105,000	\$ 485,000
Equipment & Rolling Stock	Parks & Recreation	Home Rule	\$ 135,000	\$ 22,000	\$ 129,000	\$ 42,000	\$ 51,000	\$ 379,000
Equipment & Rolling Stock	Land Use	Home Rule	\$ 24,000	\$ 20,000	\$ -	\$ -	\$ 25,000	\$ 69,000
<b>TOTALS</b>			\$ 438,000	\$ 426,000	\$ 408,000	\$ 426,000	\$ 406,000	\$ 2,104,000

**PROJECT NARRATIVE**

Provides for the orderly replacement and necessary additions to vehicles and heavy equipment used by the various City departments. The recommendations are based on a scoring system utilized by the PW Maintenance department, and is based on a number of factors. A detailed schedule is attached.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 438,000	\$ 426,000	\$ 204,000	\$ 213,000	\$ 203,000	\$ 1,484,000
Cash Reserves	Reserve Transfer			\$ 204,000	\$ 213,000	\$ 203,000	\$ 620,000
<b>TOTALS</b>		\$ 438,000	\$ 426,000	\$ 408,000	\$ 426,000	\$ 406,000	\$ 2,104,000

Detail:  
Vehicle / Equipment Replacement Program

Department	Original Vehicle / Equipment	Age / Original Purchase Date	Current Mileage *	Internal Rating *	New Vehicle / Equipment Description	REPLACEMENT FISCAL YEAR				
						2013	2014	2015	2016	2017
PW - Engineering	2000 Ford F-150		118,000	24	1 Pickup	\$ 20,000				
PW - Engineering	2001 Dodge 1-Ton		65,500	18	1 ton dump 4x4 w/ Plow	\$ 55,000				
PW - Engineering	2000 Cat Backhoe	12 years old			Backhoe	\$ 100,000				
PW - Engineering	TBD				Salt Sprader	\$ 14,000				
Police Dept	TBD			17+		\$ 30,000				
Police Dept	TBD			17+		\$ 30,000				
Police Dept	TBD			17+		\$ 30,000				
Parks & Recreation	1995 1 Ton Dump		94,000	27	1 Ton Dump	\$ 45,000				
Parks & Recreation	1996 Ford van		183,000	34	1 Van	\$ 22,000				
Parks & Recreation	1999 Dodge Pickup		74,000	20	Pickup	\$ 20,000				
Parks & Recreation	J.D.1600 Mower	7 years old			Mower	\$ 48,000				
Land Use	2002 F-15 Pickup		99,000	20	1 Pickup	\$ 24,000				
PW - Engineering	1997 Ford F-250		45,000	20	1 Pickup	\$ 35,000				
PW - Engineering	2004 Johnston Sweeper	8 years old			Sweeper Vacuum	\$ 250,000				
PW - Engineering	TBD				Mower Deck	\$ 4,000				
Police Dept	TBD			17+		\$ 32,000				
Police Dept	TBD			17+		\$ 32,000				
Police Dept	TBD			17+		\$ 31,000				
Parks & Recreation	2000 Ford F-150		80,500	21	1 Pickup Truck	\$ 22,000				
Land Use	1996 Ford Taurus		120,000	28	1 Vehicle	\$ 20,000				
PW - Engineering	1998 Intl Tandem		67,000	21	1 Tandem truck w/plow		\$ 125,000			
PW - Engineering	1996 Ford Tractor	16 years old			Tractor		\$ 45,000			
PW - Engineering	TBD						\$ 14,000			
Police Dept	TBD			17+			\$ 32,000			
Police Dept	TBD			17+			\$ 32,000			
Police Dept	TBD			17+			\$ 31,000			
Parks & Recreation	2001 Dodge Pickup		108,500	22	Pickup		\$ 22,000			
Parks & Recreation	J.D. 6 FT.Mower	4 years old			Mower		\$ 45,000			
Parks & Recreation	1996 J.D. Skid Steer	16 years old			Bobcat/Skidsteer		\$ 50,000			
Parks & Recreation	2001 Howard Maverick	11 years old			Utility vehicle		\$ 12,000			
PW - Engineering	1982 CAT 950 Loader	30 years old			1 Wheel Loader		\$ 210,000			
PW - Engineering	2003 Ford F-350 4x4		52,500	21	1 One-Ton 4x4		\$ 60,000			
PW - Engineering	TBD				Salt Spreader		\$ 14,000			
Police Dept	TBD			17+			\$ 34,000			
Police Dept	TBD			17+			\$ 34,000			
Police Dept	TBD			17+			\$ 32,000			
Parks & Recreation	2001 Dodge Pickup		53,000	17	1 Pickup Truck		\$ 22,000			
Parks & Recreation	2004 Scag mower	8 years old			1 Mower		\$ 20,000			
PW - Engineering	2000 Intl.Tandem		50,000	17	1 Tandem truck w/plow				\$ 130,000	
PW - Engineering	1998 Dodge Pickup		84,000	22	Pickup				\$ 25,000	
PW - Engineering	1998 Bobcat	14 years old			Bobcat/Skidsteer				\$ 70,000	
Police Dept	TBD			17+					\$ 35,000	
Police Dept	TBD			17+					\$ 35,000	
Police Dept	TBD			17+					\$ 35,000	
Parks & Recreation	1983 Ford Tractor	30 years old			1 Tractor				\$ 45,000	
Parks & Recreation	TBD				Mower deck				\$ 6,000	
Land Use	2000 Ford Taurus		76,000		1 Vehicle				\$ 25,000	
						\$ 438,000	\$ 426,000	\$ 408,000	\$ 426,000	\$ 406,000

\* As of December, 2011



<b>Capital Purchase / Project Name:</b>	
Storm Drainage Program	
Project Department:	PW - Engineering
CIP #	PW-02
Project Status:	New
Activity Code	2006
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule	\$ 65,000	\$ 60,000		\$ 25,000	\$ 25,000	\$ 175,000
Easements		Home Rule	\$ 10,000	\$ 25,000		\$ 5,000	\$ 5,000	\$ 45,000
Storm Drainage		Home Rule	\$ 250,000	\$ 400,000		\$ 150,000	\$ 150,000	\$ 950,000
<b>TOTALS</b>			<b>\$ 325,000</b>	<b>\$ 485,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 1,170,000</b>

**PROJECT NARRATIVE**

This item of the CIP is intended to address storm sewer issues that are of major significance. The first year will be dedicated to the Fox Creek situation. 2014/2015 addresses the Hollandia street area which is in need of a storm sewer upgrade from the box culvert at IL RT 159 to Lake Jubaka. There is a glaring need to improve the existing storm sewer in the Greenbriar Meadows subdivision and the final two years will be utilized to make those improvements.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 325,000	\$ 485,000		\$ 180,000	\$ 180,000	\$ 1,170,000
<b>TOTALS</b>		<b>\$ 325,000</b>	<b>\$ 485,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 1,170,000</b>



<b>Capital Purchase / Project Name:</b>	
Sidewalks Program	
Project Department:	PW - Engineering
CIP #	PW-03
Project Status:	Continuing
Activity Code	2001
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Other Capital Improvements		Home Rule	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
<b>TOTALS</b>			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

**PROJECT NARRATIVE**

The intent of the sidewalk CIP item is to provide safe walkways adjacent to Il Rte 159 and Lincoln Trail. The yearly cost estimate reflects a quantity of 1500 feet of 4 foot wide sidewalk. Engineering would be limited to plans, specifications, and bid documents which could be handled in house. Fifty thousand dollars would accomodate roughly 1500 feet of four foot wide sidewalk or 1250 feet of five foot wide sidewalk. Specific locations TBD annually.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
<b>TOTALS</b>		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000



<b>Capital Purchase / Project Name:</b>	
Pleasant Ridge Road	
Project Department:	PW - Engineering
CIP #	PW-04
Project Status:	New
Activity Code	2007
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule				\$ 270,000		\$ 270,000
Easements		Home Rule				\$ 100,000		\$ 100,000
Storm Drainage		Home Rule					\$ 540,000	\$ 540,000
Streets & Alleys		Home Rule					\$ 1,260,000	\$ 1,260,000
<b>TOTALS</b>			\$ -	\$ -	\$ -	\$ 370,000	\$ 1,800,000	\$ 2,170,000

**PROJECT NARRATIVE**

Pleasant Ridge Road relatively recently has been improved from Pleasant Ridge Park to East O'Fallon Drive. The motivation for the inclusion of this project on the CIP is to complete Pleasant Ridge Road with similar improvements from the Park to Bunkum Road providing a new and safe corridor from Bunkum Road to East O'Fallon Drive.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule				\$ 270,000		\$ 270,000
Current Revenues	Home Rule				\$ 100,000		\$ 100,000
Current Revenues	Home Rule					\$ 540,000	\$ 540,000
Current Revenues	Home Rule					\$ 1,260,000	\$ 1,260,000
<b>TOTALS</b>		\$ -	\$ -	\$ -	\$ 370,000	\$ 1,800,000	\$ 2,170,000



<b>Capital Purchase / Project Name:</b>	
Longacre Drive Improvements	
Project Department:	PW - Engineering
CIP #	PW-05
Project Status:	New
Activity Code	2008
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule		\$ 115,000				\$ 115,000
Easements		Home Rule		\$ 10,000				\$ 10,000
Storm Drainage		Home Rule			\$ 300,000			\$ 300,000
Streets & Alleys		Home Rule			\$ 450,000			\$ 450,000
<b>TOTALS</b>			\$ -	\$ 125,000	\$ 750,000	\$ -	\$ -	\$ 875,000

**PROJECT NARRATIVE**

The intent of this project is to improve and widen Longacre Drive from S. Ruby Lane to Union Hill Drive. The widening will occur on the south side of Longacre by removing the existing curb and gutter and placing an additional seven feet of concrete pavement to accommodate a center turn lane for this section of roadway. This will increase traffic flow efficiency on Longacre in particular within the Brittany Estates vicinity. An STP Grant has been applied for, status is pending.

Funding Sources		Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Current Revenues		Home Rule		\$ 125,000	\$ 187,500			\$ 312,500
Current Revenues	STP Grant Pending	Home Rule			\$ 450,000			\$ 450,000
Current Revenues	STP Grant Pending	Home Rule			\$ 112,500			\$ 112,500
<b>TOTALS</b>			\$ -	\$ 125,000	\$ 750,000	\$ -	\$ -	\$ 875,000



<b>Capital Purchase / Project Name:</b>	
South Ruby Lane	
Project Department:	PW - Engineering
CIP #	PW-06
Project Status:	New
Activity Code	2010
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule		\$ 110,000				\$ 110,000
Easements		Home Rule		\$ 10,000				\$ 10,000
Storm Drainage		Home Rule			\$ 222,000			\$ 222,000
Streets & Alleys		Home Rule			\$ 518,000			\$ 518,000
<b>TOTALS</b>			\$ -	\$ 120,000	\$ 740,000	\$ -	\$ -	\$ 860,000

**PROJECT NARRATIVE**

South Ruby Lane is one of the worst streets in the City of Fairview Heights to travel. It is an need of improvement as it leads to our signature park, the Illinois Autism Center and eventually to our maintenance facility. The funding for this project would be used to upgrade South Ruby from Longacre to Wilcox.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule		\$ 110,000				\$ 110,000
Current Revenues	Home Rule		\$ 10,000				\$ 10,000
Current Revenues	Home Rule			\$ 222,000			\$ 222,000
Current Revenues	Home Rule			\$ 518,000			\$ 518,000
<b>TOTALS</b>		\$ -	\$ 120,000	\$ 740,000	\$ -	\$ -	\$ 860,000



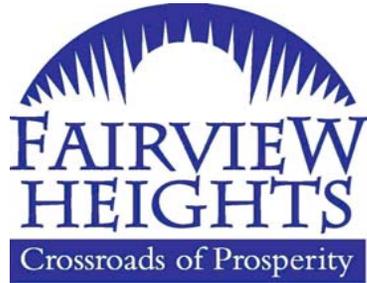
<b>Capital Purchase / Project Name:</b>	
Municipal Complex Entrance Road Project	
Project Department	PW - Engineering
CIP #	PW-07
Project Status	New
Activity Code	2002
Asset Classification	Other Improvements

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule	\$ 5,000					\$ 5,000
Streets & Alleys		Home Rule	\$ 195,000					\$ 195,000
Other Capital Improvements	Landscape	Home Rule	\$ 10,000					\$ 10,000
<b>TOTALS</b>			\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000

**PROJECT NARRATIVE**

the City of Fairview Heights intends to utilize the funding from the DCEO grant to make improvements to the entrance road that leads to the Municipal Complex. The funding will also be used to contract engineering services to design the project and prepare contract and bidding documents. The Grant is a reimbursed grant. Upon completion, the landscaping portion of the project will be undertaken by the Parks department.

Funding Sources		Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Grants	DCEO - Awarded	Home Rule	\$ 5,000					\$ 5,000
Grants	DCEO - Awarded	Home Rule	\$ 195,000					\$ 195,000
Current Revenues		Home Rule	\$ 10,000					\$ 10,000
<b>TOTALS</b>			\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000



<b>Capital Purchase / Project Name:</b>	
Municipal Complex - Roof Replacement	
Project Department:	PW - Muni Complex
CIP #	PW-08
Project Status:	New
Activity Code	2017
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures		Home Rule			\$ 100,000			\$ 100,000
<b>TOTALS</b>			\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000

**PROJECT NARRATIVE**

This project should be done after the Illinois State Police Crime Lab moves, and will require the removal of ventilation hoods. The cost to fill in the openings is included in the estimate.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule			\$ 100,000			\$ 100,000
<b>TOTALS</b>		\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000



<b>Capital Purchase / Project Name:</b>	
Asphalt Overlays	
Project Department:	PW - Engineering
CIP #	PW-09
Project Status:	New
Activity Code	2012
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Streets & Alleys		Home Rule	\$ 200,000	\$ 200,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 950,000
<b>TOTALS</b>			\$ 200,000	\$ 200,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 950,000

**PROJECT NARRATIVE**

This CIP item is intended to maintain existing City of Fairview Heights asphalt streets by installing a new pavement surface. Existing pavement surface conditions are evaluated to determine which streets should be overlaid. The following streets have been identified. 2013 => Ludwig Drive, 2014 => Jubaka and Lenora Drives, 2015 => Joseph and Bayberry Drives, 2016 => Windy Lane and Highland Park Road, 2017 => Susan Court, McKnight Road and Executive Drive.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 200,000	\$ 200,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 950,000
<b>TOTALS</b>		\$ 200,000	\$ 200,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 950,000



**Capital Purchase / Project Name:**  
 I-64 / RT 159 Interchange Enhancement

Project Department: PW - Engineering  
 CIP #: PW-10  
 Project Status: New  
 Activity Code: 2013  
 Asset Classification: Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule	\$ 20,000					\$ 20,000
Other Capital Improvements		Home Rule	\$ 200,000					\$ 200,000
<b>TOTALS</b>			\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000

**PROJECT NARRATIVE**

The main goal of this project is to dress up the City's front door. The intersection of Interstate 64 and IL RTE 159 will be enhanced by various landscaping schemes and decorative signage. The funding is by a grant that that will cover 80% of the construction costs.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 220,000					\$ 220,000
<b>TOTALS</b>		\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000



<b>Capital Purchase / Project Name:</b>	
Meeting Room Renovations	
Project Department:	PW - Muni Complex
CIP #	PW-11
Project Status:	New
Activity Code	2014
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Equipment & Rolling Stock	Mtg Room - IT Equip	General		\$ 25,000				\$ 25,000
Equipment & Rolling Stock	Meeting Room Chairs	General		\$ 31,500				\$ 31,500
<b>TOTALS</b>			\$ -	\$ 56,500	\$ -	\$ -	\$ -	\$ 56,500

**PROJECT NARRATIVE**

Includes the replacement of approximately 45 meeting room chairs in meeting room A, the conference room, and the City Council room. The IT equipment for each of the meeting rooms would include permanent placement of projectors, laptops, and possibly "Smartboards" and/or dry erase boards.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	General		\$ 56,500				\$ 56,500
<b>TOTALS</b>		\$ -	\$ 56,500	\$ -	\$ -	\$ -	\$ 56,500



<b>Capital Purchase / Project Name:</b>	
Municipal Complex Renovations / Maint.	
Project Department:	PW - Muni Complex
CIP #	PW-12
Project Status:	New
Activity Code	2015
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Tuckpointing	Home Rule				\$ 175,000	\$ 70,000	\$ 245,000
Bldgs & Structures	Crime Lab Renovation	Home Rule					\$ 65,000	\$ 65,000
Bldgs & Structures	HVAC for Rec Ctr/Old PD	Home Rule					\$ 40,000	\$ 40,000
Bldgs & Structures	HVAC for Server Room	Home Rule	\$ 20,000					\$ 20,000
Bldgs & Structures	"Wolpert Plan"	Home Rule	\$ 150,000					\$ 150,000
Bldgs & Structures	Elevator Phones	Home Rule		\$ 7,500				\$ 7,500
<b>TOTALS</b>			\$ 170,000	\$ 7,500	\$ -	\$ 175,000	\$ 175,000	\$ 527,500

**PROJECT NARRATIVE**

FY 2015 includes tuckpointing the main municipal complex. FY 2016 includes tuckpointing of the north wing. Both figures include brick replacement as needed. The "Wolpert Plan" includes moving the Mayor, City Administrator, and secretary offices to the old PD. The project will close off the lobby and move the Land Use secretary to a service window by the front entrance. The installation of a phone within the elevator is required per state code, and will be done in conjunction with an installation within the Library's elevator. With the departure of the crime lab, the 2nd and 3rd floors of the main complex will need to be renovated for future use.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 170,000	\$ 7,500		\$ 175,000	\$ 105,000	\$ 457,500
Cash Reserves	Home Rule					\$ 70,000	\$ 70,000
<b>TOTALS</b>		\$ 170,000	\$ 7,500	\$ -	\$ 175,000	\$ 175,000	\$ 527,500



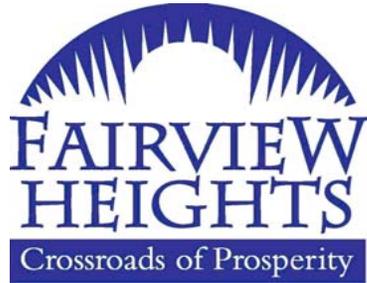
<b>Capital Purchase / Project Name:</b>	
Heat Pump Replacement Program	
Project Department:	PW - Muni Complex
CIP #	PW-13
Project Status:	New
Activity Code	2016
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures		Home Rule	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
<b>TOTALS</b>			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

**PROJECT NARRATIVE**

Boilers were newly installed during FY 2012 and up to date. Now individual heat pump units need to be replaced in offices and meeting rooms. This project will include the replacement of 3 heat pumps per year. There are approximately 120 pumps in the complex.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
<b>TOTALS</b>		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000



<b>Capital Purchase / Project Name:</b>	
(Minor) Old Caseyville Road	
Project Department:	PW - Engineering
CIP #	PW-14
Project Status:	New
Activity Code	2018
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule	\$ 35,000					\$ 35,000
Easements		Home Rule	\$ 15,000					\$ 15,000
Storm Drainage		Home Rule	\$ 135,000					\$ 135,000
Streets & Alleys		Home Rule	\$ 200,000	\$ 115,000				\$ 315,000
<b>TOTALS</b>			\$ 385,000	\$ 115,000	\$ -	\$ -	\$ -	\$ 500,000

**PROJECT NARRATIVE**

Old Caseyville Road is first on the list of the "Minor Projects". Approximately 1200 feet of street will be improved from Sullivan Drive to Jardin court. This road is heavily traveled as it is the southern of two entrances to the Greenbriar Meadows subdivision. this project also appears on the Joint list as a portion will be funded by the Village of Swansea. The estimate of cost is for the Fairview Heights portion. Three hundred feet (+/-) will be funded by Swansea adding \$100,000 to the project total. The cost to maintain this street with oil and chip is \$ 3,125 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 35,000					\$ 35,000
Current Revenues	Home Rule	\$ 15,000					\$ 15,000
Current Revenues	Home Rule	\$ 135,000					\$ 135,000
Current Revenues	Home Rule	\$ 200,000	\$ 115,000				\$ 315,000
<b>TOTALS</b>		\$ 385,000	\$ 115,000	\$ -	\$ -	\$ -	\$ 500,000



<b>Capital Purchase / Project Name:</b>	
(Minor) Perrin Road	
Project Department:	PW - Engineering
CIP #	PW-15
Project Status:	New
Activity Code	2019
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule	\$ 30,000					\$ 30,000
Easements		Home Rule	\$ 25,000					\$ 25,000
Storm Drainage		Home Rule	\$ 145,000	\$ 120,000				\$ 265,000
Streets & Alleys		Home Rule		\$ 610,000				\$ 610,000
<b>TOTALS</b>			<b>\$ 200,000</b>	<b>\$ 730,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 930,000</b>

**PROJECT NARRATIVE**

Perrin Road, like Old Caseyville Road, has the majority of the engineering work completed and will need to have the plans updated. The extents of this project includes approximately a half mile of improvements with the Old Collinsville Road connector streets also improved under this contract. The improvements will include storm sewer, curb and gutter, and new asphalt pavement. The cost to maintain this street with oil and chip is \$ 5,200 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 30,000					\$ 30,000
Current Revenues	Home Rule	\$ 25,000					\$ 25,000
Current Revenues	Home Rule	\$ 145,000	\$ 120,000				\$ 265,000
Current Revenues	Home Rule		\$ 610,000				\$ 610,000
<b>TOTALS</b>		<b>\$ 200,000</b>	<b>\$ 730,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 930,000</b>



<b>Capital Purchase / Project Name:</b>	
(Minor) Mt. Vernon Drive	
Project Department:	PW - Engineering
CIP #	PW-16
Project Status:	Continuing
Activity Code	2011
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule	\$ 85,000					\$ 85,000
Easements		Home Rule	\$ 25,000					\$ 25,000
Storm Drainage		Home Rule		\$ 165,000				\$ 165,000
Streets & Alleys		Home Rule		\$ 385,000				\$ 385,000
<b>TOTALS</b>			\$ 110,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 660,000

**PROJECT NARRATIVE**

This project will improve Mt. Vernon Drive from Lincoln Trail to Fairfield Drive. Storm sewer, curb and gutter, and new asphalt will replace the oil and chip road surface and current road ditches. The cost to maintain this street with oil and chip is \$ 5,300 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 85,000					\$ 85,000
Current Revenues	Home Rule	\$ 25,000					\$ 25,000
Current Revenues	Home Rule		\$ 165,000				\$ 165,000
Current Revenues	Home Rule		\$ 385,000				\$ 385,000
<b>TOTALS</b>		\$ 110,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 660,000



<b>Capital Purchase / Project Name:</b>	
(Minor) Greenridge Heights Road	
Project Department:	PW - Engineering
CIP #	PW-17
Project Status:	New
Activity Code	2020
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule	\$ 75,000					\$ 75,000
Easements		Home Rule	\$ 15,000					\$ 15,000
Storm Drainage		Home Rule		\$ 165,000				\$ 165,000
Streets & Alleys		Home Rule		\$ 385,000				\$ 385,000
<b>TOTALS</b>			\$ 90,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 640,000

**PROJECT NARRATIVE**

This project will include storm sewer, curb and gutter and asphalt pavement for the extents of Greenridge Heights Road. The cost to maintain this street with oil and chip is \$ 2,700 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 75,000					\$ 75,000
Current Revenues	Home Rule	\$ 15,000					\$ 15,000
Current Revenues	Home Rule		\$ 165,000				\$ 165,000
Current Revenues	Home Rule		\$ 385,000				\$ 385,000
<b>TOTALS</b>		\$ 90,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 640,000



<b>Capital Purchase / Project Name:</b>	
(Minor) Kassing Avenue	
Project Department:	PW - Engineering
CIP #	PW-18
Project Status:	New
Activity Code	2021
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule		\$ 55,000				\$ 55,000
Easements		Home Rule		\$ 15,000				\$ 15,000
Storm Drainage		Home Rule			\$ 120,000			\$ 120,000
Streets & Alleys		Home Rule			\$ 280,000			\$ 280,000
<b>TOTALS</b>			\$ -	\$ 70,000	\$ 400,000	\$ -	\$ -	\$ 470,000

**PROJECT NARRATIVE**

This project will provide the residents of Kassing Avenue with new storm sewer, curb and gutter asphalt pavement. The cost to maintain this street with oil and chip is \$ 2,300 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule		\$ 55,000				\$ 55,000
Current Revenues	Home Rule		\$ 15,000				\$ 15,000
Current Revenues	Home Rule			\$ 120,000			\$ 120,000
Current Revenues	Home Rule			\$ 280,000			\$ 280,000
<b>TOTALS</b>		\$ -	\$ 70,000	\$ 400,000	\$ -	\$ -	\$ 470,000



<b>Capital Purchase / Project Name:</b>	
(Minor) Wilshire Drive	
Project Department:	PW - Engineering
CIP #	PW-19
Project Status:	New
Activity Code	2022
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule		\$ 150,000				\$ 150,000
Easements		Home Rule		\$ 50,000				\$ 50,000
Storm Drainage		Home Rule			\$ 330,000			\$ 330,000
Streets & Alleys		Home Rule			\$ 770,000			\$ 770,000
<b>TOTALS</b>			\$ -	\$ 200,000	\$ 1,100,000	\$ -	\$ -	\$ 1,300,000

**PROJECT NARRATIVE**

This project will provide the residents of Wilshire Drive with new storm sewer, curb and gutter, and asphalt pavement. The cost to maintain this street with oil and chip is \$ 6,950 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule		\$ 150,000				\$ 150,000
Current Revenues	Home Rule		\$ 50,000				\$ 50,000
Current Revenues	Home Rule			\$ 330,000			\$ 330,000
Current Revenues	Home Rule			\$ 770,000			\$ 770,000
<b>TOTALS</b>		\$ -	\$ 200,000	\$ 1,100,000	\$ -	\$ -	\$ 1,300,000



<b>Capital Purchase / Project Name:</b>	
(Minor) Mark Drive	
Project Department:	PW - Engineering
CIP #	PW-20
Project Status:	New
Activity Code	2023
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule			\$ 100,000			\$ 100,000
Easements		Home Rule			\$ 30,000			\$ 30,000
Storm Drainage		Home Rule				\$ 222,000		\$ 222,000
Streets & Alleys		Home Rule				\$ 518,000		\$ 518,000
<b>TOTALS</b>			\$ -	\$ -	\$ 130,000	\$ 740,000	\$ -	\$ 870,000

**PROJECT NARRATIVE**

This project will provide the residents of Mark Drive with new storm sewer, curb and gutter, and asphalt pavement. The cost to maintain this street with oil and chip is \$ 4,500 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule			\$ 100,000			\$ 100,000
Current Revenues	Home Rule			\$ 30,000			\$ 30,000
Current Revenues	Home Rule				\$ 222,000		\$ 222,000
Current Revenues	Home Rule				\$ 518,000		\$ 518,000
<b>TOTALS</b>		\$ -	\$ -	\$ 130,000	\$ 740,000	\$ -	\$ 870,000



<b>Capital Purchase / Project Name:</b>	
(Minor) Bonita Boulevard	
Project Department:	PW - Engineering
CIP #	PW-21
Project Status:	New
Activity Code	2024
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule			\$ 125,000			\$ 125,000
Easements		Home Rule			\$ 30,000			\$ 30,000
Storm Drainage		Home Rule				\$ 255,000		\$ 255,000
Streets & Alleys		Home Rule				\$ 595,000		\$ 595,000
<b>TOTALS</b>			\$ -	\$ -	\$ 155,000	\$ 850,000	\$ -	\$ 1,005,000

**PROJECT NARRATIVE**

This project will provide the residents of Bonita Boulevard with new storm sewer, curb and gutter, and asphalt pavement. The cost to maintain this street with oil and chip is \$ 4,400 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule			\$ 125,000			\$ 125,000
Current Revenues	Home Rule			\$ 30,000			\$ 30,000
Current Revenues	Home Rule				\$ 255,000		\$ 255,000
Current Revenues	Home Rule				\$ 595,000		\$ 595,000
<b>TOTALS</b>		\$ -	\$ -	\$ 155,000	\$ 850,000	\$ -	\$ 1,005,000



**Capital Purchase / Project Name:**  
 (Minor) Pleasant View Drive

Project Department: PW - Engineering  
 CIP #: PW-22  
 Project Status: New  
 Activity Code: 2025  
 Asset Classification: Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Capital Surveying / Engineering		Home Rule				\$ 125,000		\$ 125,000
Easements		Home Rule				\$ 30,000		\$ 30,000
Storm Drainage		Home Rule					\$ 225,000	\$ 225,000
Streets & Alleys		Home Rule					\$ 525,000	\$ 525,000
<b>TOTALS</b>			\$ -	\$ -	\$ -	\$ 155,000	\$ 750,000	\$ 905,000

**PROJECT NARRATIVE**

This project will provide the residents of Pleasant View Drive with new storm sewer, curb and gutter, and asphalt pavement. The cost to maintain this street with oil and chip is \$ 1,800 every couple of years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule				\$ 125,000		\$ 125,000
Current Revenues	Home Rule				\$ 30,000		\$ 30,000
Current Revenues	Home Rule					\$ 225,000	\$ 225,000
Current Revenues	Home Rule					\$ 525,000	\$ 525,000
<b>TOTALS</b>		\$ -	\$ -	\$ -	\$ 155,000	\$ 750,000	\$ 905,000



<b>Capital Purchase / Project Name:</b>	
Library Renovations / Maintenance	
Project Department:	Library
CIP #	PW-23
Project Status:	New
Activity Code	3007
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Replace Carpet 1st Floor	Home Rule			\$ 70,000			\$ 70,000
Bldgs & Structures	Brickwork	Home Rule			\$ 35,000			\$ 35,000
Bldgs & Structures	Elevator Phones	Home Rule		\$ 7,500				\$ 7,500
<b>TOTALS</b>			\$ -	\$ 7,500	\$ 105,000	\$ -	\$ -	\$ 112,500

**PROJECT NARRATIVE**

Carpeting needs to be replaced on the first floor. The brickwork for FY 2015 represents the completion of an earlier project, and will finish the repair of brickwork on the Library retaining walls. State codes require the installation of phones in elevators. This will be done in conjunction with an installation in the City Hall elevator.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule		\$ 7,500	\$ 70,000			\$ 77,500
Cash Reserves	Home Rule			\$ 35,000			\$ 35,000
<b>TOTALS</b>		\$ -	\$ 7,500	\$ 105,000	\$ -	\$ -	\$ 112,500



<b>Capital Purchase / Project Name:</b>	
Parks Bldg Roof Replacement	
Project Department:	PW - Muni Complex
CIP #	PW-24
Project Status:	New
Activity Code	3008
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Roof Replacement	Home Rule		\$ 35,000				\$ 35,000
<b>TOTALS</b>			\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000

**PROJECT NARRATIVE**

Project to replace the aging roof at the Parks Department building.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule		\$ 35,000				\$ 35,000
<b>TOTALS</b>		\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000



<b>Capital Purchase / Project Name:</b>	
Vehicle Maintenance - Garage Renovations	
Project Department:	PW - Muni Complex
CIP #	PW-25
Project Status:	New
Activity Code	3009
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Demolition	Home Rule	\$ 20,000					\$ 20,000
Bldgs & Structures	Roof Replacement	Home Rule		\$ 35,000				\$ 35,000
Bldgs & Structures	HVAC Replacement	Home Rule		\$ 10,000				\$ 10,000
<b>TOTALS</b>			\$ 20,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 65,000

**PROJECT NARRATIVE**

A two-phased project, year one will demolish the old street crew lunch room and repair Vehicle Maintenance garage where lunchroom was connected. The following year would include roof and HVAC system replacement.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 20,000	\$ 45,000				\$ 65,000
<b>TOTALS</b>		\$ 20,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 65,000



<b>Capital Purchase / Project Name:</b>	
Third Avenue Reconstruction	
Project Department:	PW - Engineering
CIP #	PW-26
Project Status:	New
Activity Code	2000
Asset Classification:	Infrastructure

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Storm Drainage		Home Rule	\$ 200,000					\$ 200,000
Streets & Alleys		Home Rule	\$ 220,000					\$ 220,000
<b>TOTALS</b>			\$ 420,000	\$ -	\$ -	\$ -	\$ -	\$ 420,000

**PROJECT NARRATIVE**

Third Avenue is due to be reconstructed this year from St. Clair avenue to South Road, with a 300' section of South Road included with this project. St. Clair County Intergovernmental Grants Department through Community Development is contributing \$60,000 through a grant that has been previously awarded. The existing oil and chip road surface along with drainage ditches will be replaced with storm sewer, curb and gutter, and asphalt pavement.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 360,000					\$ 360,000
Grants	Home Rule	\$ 60,000					\$ 60,000
<b>TOTALS</b>		\$ 420,000	\$ -	\$ -	\$ -	\$ -	\$ 420,000



<b>Capital Purchase / Project Name:</b>	
Inspector Software	
Project Department:	Land Use
CIP #	ADM-01
Project Status:	New
Activity Code	3010
Asset Classification:	Other Improvements

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Other Capital Improvements	Replace "permit in force"	Home Rule	\$ 50,000	\$ 50,000				\$ 100,000
<b>TOTALS</b>			\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000

**PROJECT NARRATIVE**

The current software does not allow us to create and send a letter; cannot print an envelope; cannot issue occupancy permits; cannot run reports to see who occupants are; cannot assign numbers for occupancy permits; can schedule inspections but cannot print calendars for inspectors who do not have access to computers; company has not updated property owners since 2007; system does not maintain former employee notes; system cannot generate reminders and/or alerts on specific addresses for follow up; two people cannot do notices on the same property the same day (i.e. building and code). All of these issues make the existing software essentially nonfunctional for the Land Use Department. Items have to be entered more than once or have to be cut and pasted as a work around to the existing system and it still doesn't do the things we need it to do.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	General	\$ 50,000	\$ 50,000				\$ 100,000
<b>TOTALS</b>		\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000



<b>Capital Purchase / Project Name:</b>	
Surveillance Project	
Project Department:	Police
CIP #	ADM-02
Project Status:	New
Activity Code	3011
Asset Classification:	Machinery / Equipment

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Equipment & Rolling Stock	Cameras and Software	General		\$ 125,000				\$ 125,000
<b>TOTALS</b>			\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000

**PROJECT NARRATIVE**

This project will establish a video-monitor system at city buildings and other selected positions on City property throughout the City.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	General		\$ 125,000				\$ 125,000
<b>TOTALS</b>		\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000



<b>Capital Purchase / Project Name:</b>	
MS Enterprise Agreements	
Project Department:	Admin / IT
CIP #	ADM-03
Project Status:	New
Activity Code	3012
Asset Classification:	Other Improvements

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Other Capital Improvements		General	\$ 90,000					\$ 90,000
<b>TOTALS</b>			\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

**PROJECT NARRATIVE**

This project will provide significant upgrades to individual user stations and CPU capabilities, thus addressing computer speed, memory, and overall functionality. Licensing for Microsoft Office, Outlook, Office Exchange. Includes web-based training, major upgrades to software and version upgrades to MS Office. This project will cover an estimated 110 licenses, and will cover a 3 year period with an option to extend.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 90,000					\$ 90,000
<b>TOTALS</b>			\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000



<b>Capital Purchase / Project Name:</b>	
Facility Security / Access Control	
Project Department:	Admin / IT
CIP #	ADM-04
Project Status:	New
Activity Code	3013
Asset Classification:	Buildings / Structures

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Prox Card System	Home Rule		\$ 50,000				\$ 50,000
Bldgs & Structures	Fire Access System	Home Rule		\$ 60,000				\$ 60,000
Bldgs & Structures	Fire Alarm System	Home Rule	\$ 15,000					\$ 15,000
<b>TOTALS</b>			\$ 15,000	\$ 110,000	\$ -	\$ -	\$ -	\$ 125,000

**PROJECT NARRATIVE**

Multi-building Prox Card System will address access control issues to buildings off the main campus, expanding what is currently at City Hall to the other facilities. Garage - 5 doors (front, outer office, rear entrance near lunch room, internal office, tool room), Big Shed (1 man door, 2 garage doors) Moody Park (Pavilion 5 concession stand, chushman shed) Pleasant Ridge Park (1- garage door). Hunter Building (1 man door and 2- garage doors). The fire access portion of the project is limited to City Hall, and will bring the fire alarm system up to building code standards. The Parks building does not have a fire alarm system. The FY 2013 expense is for the installation at that location.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 15,000	\$ 110,000				\$ 125,000
<b>TOTALS</b>		\$ 15,000	\$ 110,000	\$ -	\$ -	\$ -	\$ 125,000



<b>Capital Purchase / Project Name:</b>	
VOIP Phone System	
Project Department:	Admin / IT
CIP #	ADM-05
Project Status:	New
Activity Code	3014
Asset Classification:	Machinery / Equipment

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Equipment & Rolling Stock		Home Rule	\$ 30,000					\$ 30,000
<b>TOTALS</b>			\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

**PROJECT NARRATIVE**

This project applies to the phone system for the entire city. The expense of the CIP relates to hardware (phone and cable) replacements only. The current lease extends through 2013. Due to rapid changes in telephone technology, Staff believes it is in the city's best interest to renew leasing arrangements for the phone systems, as opposed to purchasing the entire system. The annual cost of the lease (currently ~ \$28,000) is accounted for in the operating budget.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	General	\$ 30,000					\$ 30,000
<b>TOTALS</b>		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000



**Capital Purchase / Project Name:**  
 Exchange Server Replacement

Project Department: Admin / IT  
 CIP #: ADM-06  
 Project Status: New  
 Activity Code: 3015  
 Asset Classification: Machinery / Equipment

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Equipment & Rolling Stock		Home Rule	\$ 35,000					\$ 35,000
<b>TOTALS</b>			\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

**PROJECT NARRATIVE**

The 2003 Exchange Server is at the end of its useful life, meaning support is not available. This exchange server supports all MS Outlook functions at all city locations.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	General	\$ 35,000					\$ 35,000
<b>TOTALS</b>		\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000



<b>Capital Purchase / Project Name:</b>	
Storm Siren Replacements	
Project Department:	ESDA
CIP #	POL-01
Project Status:	New
Activity Code	3016
Asset Classification:	Machinery / Equipment

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Equipment & Rolling Stock	Storm Sirens	Home Rule	\$ 204,000					\$ 204,000
<b>TOTALS</b>			\$ 204,000	\$ -	\$ -	\$ -	\$ -	\$ 204,000

**PROJECT NARRATIVE**

The City has 12 emergency sirens, of which 3 routinely fail during testing. In addition, new standards dictated by Homeland Security requires that the system be converted over to the narrow band width radio communication for activation of the sirens. This conversion to narrow band must be completed by 2013. Grant funding options are being explored by Cpt Locke. A conservative cost estimate is \$17,000 per unit.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	Home Rule	\$ 204,000					\$ 204,000
<b>TOTALS</b>		\$ 204,000	\$ -	\$ -	\$ -	\$ -	\$ 204,000



<b>Capital Purchase / Project Name:</b>	
Command Cars - IT Equipment Replacement	
Project Department:	Police
CIP #	POL-02
Project Status:	Continuing
Activity Code	3017
Asset Classification:	Machinery / Equipment

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Equipment & Rolling Stock	Toughbook Replacements	General		\$ 64,000				\$ 64,000
Equipment & Rolling Stock	Car Video Cameras	General	\$ 25,000	\$ 25,000	\$ 25,000	\$ 45,000		\$ 120,000
<b>TOTALS</b>			\$ 25,000	\$ 89,000	\$ 25,000	\$ 45,000	\$ -	\$ 184,000

**PROJECT NARRATIVE**

1) In car-computer replacements are typically replaced all at one time, and currently on a lease schedule. The "toughbooks" were acquired during FY 2010, and have a 4 year estimated useful life. The estimated cost per unit is \$4,000. 2) The in-car video cameras are on a 5-year replacement schedule, and have an estimated per unit cost of \$5,000. Two new units were purchased in 09/2011. The current schedule calls for replacement of 5 units/year. We currently have 17 units outfitted with cameras. The in -car video system requires a "back office" server system to service the cameras. The server was replaced in 10/2011 with an anticipated life of 5 years.

Funding Sources	Fund	FISCAL YEAR					TOTAL
		2013	2014	2015	2016	2017	
Current Revenues	General	\$ 25,000	\$ 89,000	\$ 25,000	\$ 45,000		\$ 184,000
<b>TOTALS</b>		\$ 25,000	\$ 89,000	\$ 25,000	\$ 45,000	\$ -	\$ 184,000



<b>Capital Purchase / Project Name:</b>	
Command Center Update	
Project Department:	Police
CIP #	POL-03
Project Status:	New
Activity Code	3018
Asset Classification:	Other Improvements

Expense Account	Item Description	Fund	FISCAL YEAR					TOTAL
			2013	2014	2015	2016	2017	
Bldgs & Structures	Comm.Center Renovation	Home Rule			\$ 120,000			\$ 120,000
Equipment & Rolling Stock	Software Upgrade	Home Rule			\$ 225,000			\$ 225,000
<b>TOTALS</b>			\$ -	\$ -	\$ 345,000	\$ -	\$ -	\$ 345,000

**PROJECT NARRATIVE**

1) The Communications Center is due for an upgrade as technology has progressed dramatically with changes in the 911 system, Emergency Sirens, 800MHz Radio Communication, CCTV monitoring...etc. have been added since the construction of the center. Due to these upgrades additional equipment has been introduced to the center making the work environment cramped and congested. A third station was constructed but never equipped with the proper hardware to make it a functional work station. 2) We currently utilize the Vision Air Public Safety Software Suite for our mobile, dispatch and records management system. The system has required numerous upgrades requiring additional Windows upgrades to the user. As technology has progressed, the trend has been to switch to web-based type systems in which the vendor bears the burden of servers and upgrades. This switch is beneficial by reducing costs dramatically for the user requiring only a maintenance/usage fees as opposed to purchasing the software outright along with upgrades, maintenance and hardware costs.

Funding Sources	Fund	FISCAL YEAR					TOTAL	
		2013	2014	2015	2016	2017		
Current Revenues	Home Rule			\$ 300,000			\$ 300,000	
Property Replacement Fund	Home Rule			\$ 45,000			\$ 45,000	
<b>TOTALS</b>			\$ -	\$ -	\$ 345,000	\$ -	\$ -	\$ 345,000

# TAB – OPERATING BUDGETS

## GENERAL FUND SUMMARY

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ 9,707,108	\$ 9,462,410	\$ 9,043,470	-4.4%	\$ 9,127,347	\$ 9,212,032	\$ 9,297,531	\$ 9,383,850
Other Taxes	2,709,968	1,629,730	2,900,949	78.0%	2,946,488	2,992,853	3,040,065	3,088,138
Licenses			167,650		168,672	169,703	170,745	171,798
Permits	280,462	203,300	147,600	-27.4%	151,602	155,716	159,945	164,292
Intergovernmental	56,911	370,808	282,232	-23.9%	282,251	282,270	282,289	282,309
Fees / Fines	392,934	630,381	623,427	-1.1%	630,857	638,431	646,152	654,022
Transfer			5,000		5,000	5,000	5,000	5,000
Rents and Leases	194,606	195,361	195,361	0.0%	197,315	113,488	35,381	35,734
Charges for Service		121,540	123,840	1.9%	126,190	124,386	131,030	133,522
Employee Contributions			493,765		508,141	523,513	539,956	557,554
Miscellaneous	272,616	101,367	101,700	0.3%	101,751	101,804	101,858	101,913
<b>Projected Revenues Total</b>	<b>13,614,605</b>	<b>12,714,897</b>	<b>14,084,994</b>	<b>10.8%</b>	<b>14,245,614</b>	<b>14,319,196</b>	<b>14,409,952</b>	<b>14,578,132</b>
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	9,097,758	10,089,044	10,100,265	0.1%	10,386,803	10,686,801	11,001,145	11,330,791
Professional	538,219	269,252	537,870	99.8%	558,664	580,406	603,135	626,912
Contractual	2,266,494	1,509,206	1,981,728	31.3%	2,064,488	2,151,493	2,242,989	2,339,218
Supplies	838,995	812,189	1,104,333	36.0%	1,093,029	1,127,150	1,162,641	1,199,561
Operating Transfers	-	-	182,080		87,859	91,373	95,028	98,830
<b>Operating Expenses</b>	<b>12,741,466</b>	<b>12,679,691</b>	<b>13,906,276</b>	<b>9.7%</b>	<b>14,190,843</b>	<b>14,637,223</b>	<b>15,104,938</b>	<b>15,595,312</b>
Capital	962,134	140,871	-		-	-	-	-
Debt Payments	1,347,010	114,900	7,300		7,300	7,300	7,300	7,300
<b>Total Operating Expenses</b>	<b>15,050,610</b>	<b>12,935,462</b>	<b>13,913,576</b>	<b>7.6%</b>	<b>14,198,143</b>	<b>14,644,523</b>	<b>15,112,238</b>	<b>15,602,612</b>
<b>Result from Operations</b>	<b>(1,436,005)</b>	<b>(220,565)</b>	<b>171,418</b>		<b>47,471</b>	<b>(325,327)</b>	<b>(702,286)</b>	<b>(1,024,480)</b>
Cash Reserve Fund Transfer	-	-	422,549		425,192	427,863	430,558	433,283
Fund Balance Allocation	-	-	281,700		284,850	288,184	291,517	294,915
<b>Total Reserve Contributions</b>	<b>-</b>	<b>-</b>	<b>704,249</b>		<b>710,042</b>	<b>716,047</b>	<b>722,075</b>	<b>728,198</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$(1,436,005)</b>	<b>\$(220,565)</b>	<b>\$(532,831)</b>		<b>\$(662,571)</b>	<b>\$(1,041,374)</b>	<b>\$(1,424,361)</b>	<b>\$(1,752,678)</b>

# CITY CLERK

The City Clerk's Office is the official record keeper for the City and is responsible for maintaining all City Records. In addition, the Clerk's Office prepares, maintains and files all City records, ordinances, resolutions, and official documents.

The Clerk and Deputy Clerk work in conjunction with the City Council to prepare City Council legislation, meeting minutes and recordings of City Council, Executive and specified committee meetings.

The City Clerk also serves as the City Collector and is responsible for the collection of City fees associated with the issuance of all permits, registrations, licenses, Hotel – Motel Taxes and other City fees.

The Clerk's Office also is responsible for the managing insurance policies for the City including health, liability, property and workmen's compensation insurance.

The Clerk's Office is here to assist residents, visitors and businesses with information on the City! If you have a questions please don't hesitate to ask, we are here to help!

- Issues all licenses and permits, and payments made thereon.
- Record showing title, name, address and telephone number of all officers of the City.
- Record of all Ordinances and Resolutions by title and in their entirety shall be maintained and available to City Officials for review, in City Hall.
- Custodian of all documents belonging to the City, which are not assigned to the custody of some other officer of the City.
- The Clerk shall be the custodian of the City Seal and shall affix its impression on documents whenever required.
- Maintain an official calendar for municipal use only showing all duties the City must perform on specific dates by law.
- In addition to the above-mentioned duties, the Clerk shall perform such duties and functions as may be required by Illinois Compiled Statutes, Ordinances and Resolutions.
- Local Election Authority
- Voter's Registration.
- Large Item Pickup - For scheduling, please scroll down for an online form or call 489-2000 before 4:30 P.M. the Friday before pickup. Pickups will be the first working Monday of March, July and November.
- Notary

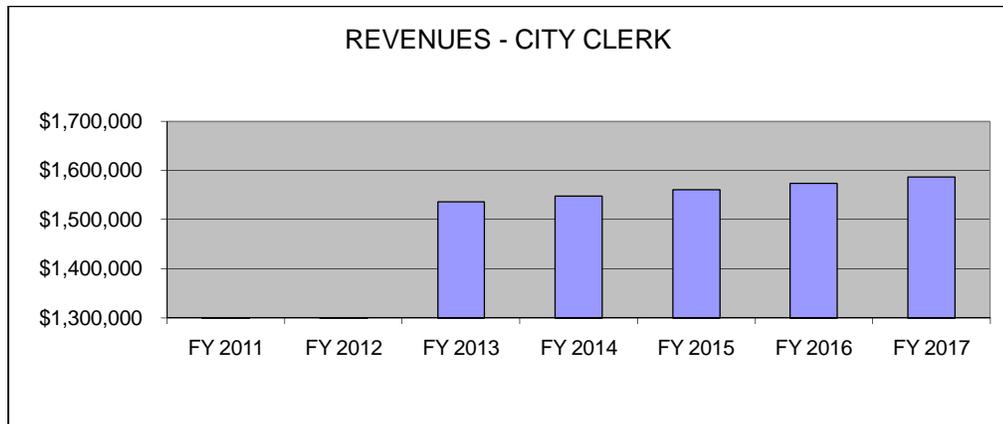
## SUMMARY - CITY CLERK

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 678,260		\$ 681,652	\$ 685,060	\$ 688,485	\$ 691,928
Other Taxes	-	-	580,190		589,052	598,105	607,352	616,799
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	400		400	400	400	400
Employee Contributions	-	-	177,475		177,475	177,475	177,475	177,475
Miscellaneous	-	-	100,000		100,000	100,000	100,000	100,000
<b>Projected Revenues Total</b>	-	-	1,536,325		1,548,579	1,561,040	1,573,712	1,586,602
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	1,515,604	1,735,346	348,144	-79.9%	360,637	373,841	387,806	402,588
Professional	3,253	4,246	3,330	-21.6%	3,390	3,451	3,513	3,577
Contractual	947,847	1,048,651	1,096,401	4.6%	1,160,793	1,229,006	1,301,268	1,377,819
Supplies	19,953	22,726	28,275	24.4%	28,827	29,390	29,964	30,550
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>2,486,657</b>	<b>2,810,969</b>	<b>1,476,150</b>	<b>-47.5%</b>	<b>1,553,647</b>	<b>1,635,688</b>	<b>1,722,551</b>	<b>1,814,534</b>
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>2,486,657</b>	<b>2,810,969</b>	<b>1,476,150</b>	<b>-47.5%</b>	<b>1,553,647</b>	<b>1,635,688</b>	<b>1,722,551</b>	<b>1,814,534</b>
<b>Result from Operations</b>	<b>(2,486,657)</b>	<b>(2,810,969)</b>	<b>60,175</b>		<b>(5,068)</b>	<b>(74,648)</b>	<b>(148,839)</b>	<b>(227,932)</b>
Cash Reserve Fund Transfer	-	-	46,090	-	46,320	46,552	46,785	47,019
Fund Balance Allocation	-	-	30,727		30,972	31,221	31,474	31,732
<b>Total Reserve Contributions</b>	-	-	<b>76,816</b>	-	<b>77,292</b>	<b>77,773</b>	<b>78,259</b>	<b>78,751</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$(2,486,657)</b>	<b>\$(2,810,969)</b>	<b>\$ (16,641)</b>		<b>\$ (82,360)</b>	<b>\$ (152,421)</b>	<b>\$ (227,098)</b>	<b>\$ (306,683)</b>



**REVENUES - CITY CLERK**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-100-4-310.00	Income Tax	-	-	270,516		277,278	284,210	291,315	298,598
001-100-4-325.00	Miscellaneous	-	-	100,000		100,000	100,000	100,000	100,000
001-100-4-334.00	Food & Beverage	-	-	210,000		212,100	214,221	216,363	218,527
001-100-4-335.00	Hotel-Motel Tax	-	-	44,000		44,000	44,000	44,000	44,000
001-100-4-340.00	Sales Tax	-	-	432,260		434,422	436,594	438,777	440,971
001-100-4-341.00	Home Rule Sales Tax	-	-	246,000		247,230	248,466	249,708	250,957
001-100-4-343.00	Use Tax	-	-	55,674		55,674	55,674	55,674	55,674
001-100-4-360.00	City Services (Reimb)	-	-	150		150	150	150	150
001-100-4-367.00	Use of Copy & Fax Equip.	-	-	250		250	250	250	250
001-100-4-601.00	Employee Cont - Health Ins.	-	-	168,850		168,850	168,850	168,850	168,850
001-100-4-602.00	Employee Cont - Pension	-	-	8,625		8,625	8,625	8,625	8,625
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$1,536,325</b>		<b>\$1,548,579</b>	<b>\$1,561,040</b>	<b>\$1,573,712</b>	<b>\$1,586,602</b>





**EXPENSES - CITY CLERK**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-100-5-100.00	Regular Salaries	\$ 189,422	\$ 149,978	\$ 191,649	27.8%	\$ 195,482	\$ 199,392	\$ 203,380	\$ 207,448
001-100-5-100.50	Regular Salaries - Elected Officials	12,956	9,600	9,600	0.0%	9,600	9,600	9,600	9,600
001-100-5-101.00	Overtime	-	200	200	0.0%	200	200	200	200
001-100-5-102.00	Shift Premium	-	-	-	-	-	-	-	-
001-100-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
001-100-5-104.00	Allowances	-	-	-	-	-	-	-	-
001-100-5-105.00	Christmas Bonus	600	600	600	0.0%	600	600	600	600
001-100-5-106.00	Unemployment Insurance	-	-	1,500	-	1,508	1,516	1,524	1,532
001-100-5-107.00	Social Security	-	-	12,500	-	12,750	13,005	13,265	13,530
001-100-5-108.00	Medicare	-	-	2,920	-	2,978	3,038	3,099	3,161
001-100-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-100-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
001-100-5-111.00	Retirement - IMRF	34,753	24,968	33,175	32.9%	33,839	34,516	35,206	35,910
001-100-5-112.00	Health Insurance	1,277,873	1,550,000	96,000	-93.8%	103,680	111,974	120,932	130,607
<b>PERSONNEL</b>		<b>1,515,604</b>	<b>1,735,346</b>	<b>348,144</b>	<b>-79.9%</b>	<b>360,637</b>	<b>373,841</b>	<b>387,806</b>	<b>402,588</b>
001-100-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
001-100-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-100-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-100-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
001-100-5-204.00	Tuition Reimbursement	-	1	-	-100.0%	-	-	-	-
001-100-5-205.00	Legal Fees	-	1,300	300	-76.9%	300	300	300	300
001-100-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
001-100-5-207.00	Training & Meeting Expenses	1,754	1,325	1,300	-1.9%	1,326	1,353	1,380	1,408
001-100-5-220.00	Bonds, Notary fees, License's & Titles	30	50	50	0.0%	50	50	50	50
001-100-5-225.00	Membership Dues	1,469	1,570	1,680	7.0%	1,714	1,748	1,783	1,819
001-100-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>3,253</b>	<b>4,246</b>	<b>3,330</b>	<b>-21.6%</b>	<b>3,390</b>	<b>3,451</b>	<b>3,513</b>	<b>3,577</b>
001-100-5-301.00	Advertising and Public Notices	8,454	12,000	12,000	0.0%	12,240	12,485	12,735	12,990
001-100-5-302.00	Public Relations	4,321	4,001	5,851	46.2%	5,968	6,087	6,209	6,333
001-100-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
001-100-5-304.00	Equipment Rental & Leases	27,222	29,250	1,250	-95.7%	1,275	1,301	1,327	1,354
001-100-5-305.00	Electric Utility	-	-	-	-	-	-	-	-
001-100-5-306.00	Telephone Utility	-	-	-	-	-	-	-	-
001-100-5-307.00	Sewer Utility	-	-	-	-	-	-	-	-
001-100-5-308.00	Water Utility	-	-	-	-	-	-	-	-
001-100-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
001-100-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
001-100-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-100-5-320.00	Technical and Outside Service	2,891	3,400	3,200	-5.9%	3,264	3,329	3,396	3,464
001-100-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
001-100-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
001-100-5-330.00	Insurance Liability	863,305	950,000	1,024,100	7.8%	1,085,546	1,150,679	1,219,720	1,292,903
001-100-5-340.00	Insurance on Equipment	41,654	50,000	50,000	0.0%	52,500	55,125	57,881	60,775
001-100-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-100-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>947,847</b>	<b>1,048,651</b>	<b>1,096,401</b>	<b>4.6%</b>	<b>1,160,793</b>	<b>1,229,006</b>	<b>1,301,268</b>	<b>1,377,819</b>
001-100-5-401.00	Postage Expense	12,500	12,000	12,300	2.5%	12,546	12,797	13,053	13,314
001-100-5-402.00	Office Furniture and Equipment	189	200	400	100.0%	400	400	400	400
001-100-5-403.00	Petty Cash	15	75	75	0.0%	75	75	75	75
001-100-5-410.00	Vehicle Fuel	-	-	-	-	-	-	-	-



**EXPENSES - CITY CLERK**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-100-5-421.00	Renovation or Remodeling	-	-	-		-	-	-	-
001-100-5-425.00	Uniform Purchase	-	-	-		-	-	-	-
001-100-5-426.00	Reference Material	73	200	200	0.0%	200	200	200	200
001-100-5-430.00	Election Expenses	550	-	3,000		3,060	3,121	3,183	3,247
001-100-5-438.00	IT Supplies	-	-	-		-	-	-	-
001-100-5-438.50	IT Hardware	-	-	-		-	-	-	-
001-100-5-438.75	IT Software	-	-	-		-	-	-	-
001-100-5-450.00	Maintenance to Equipment	-	1	-	-100.0%	-	-	-	-
001-100-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-100-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-100-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
001-100-5-455.00	Miscellaneous	-	50	-	-100.0%	-	-	-	-
001-100-5-470.00	Minor Equipment	-	-	-		-	-	-	-
001-100-5-480.00	Supplies	6,626	10,200	12,300	20.6%	12,546	12,797	13,053	13,314
001-100-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>19,953</b>	<b>22,726</b>	<b>28,275</b>	<b>24.4%</b>	<b>28,827</b>	<b>29,390</b>	<b>29,964</b>	<b>30,550</b>
001-100-5-501.00	Land	-	-	-		-	-	-	-
001-100-5-501.10	Right of Way	-	-	-		-	-	-	-
001-100-5-501.20	Easements	-	-	-		-	-	-	-
001-100-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-100-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
001-100-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-100-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-100-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-100-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-100-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-100-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-100-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-100-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-100-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-100-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-100-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-100-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-100-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-100-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-100-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-100-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-100-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-100-5-740.00	Transfer to City Property / Rplcmnt	-	-	46,090		46,320	46,552	46,785	47,019
001-100-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-100-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>46,090</b>		<b>46,320</b>	<b>46,552</b>	<b>46,785</b>	<b>47,019</b>
<b>OPERATING BUDGET</b>		<b>\$2,486,657</b>	<b>\$2,810,969</b>	<b>\$1,522,240</b>	<b>-45.8%</b>	<b>\$1,599,967</b>	<b>\$1,682,240</b>	<b>\$1,769,336</b>	<b>\$1,861,553</b>

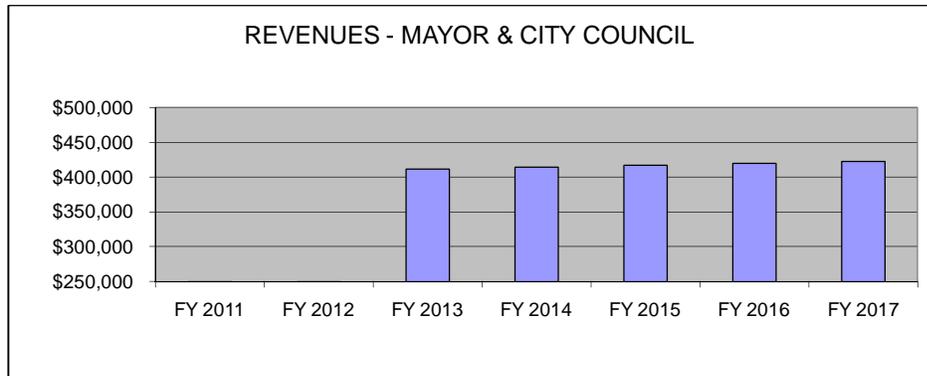
## SUMMARY - MAYOR & CITY COUNCIL

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 271,304		\$ 272,661	\$ 274,024	\$ 275,394	\$ 276,771
Other Taxes	-	-	72,077		73,407	74,765	76,152	77,569
Licenses	-	-	65,500		65,500	65,500	65,500	65,500
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	-		-	-	-	-
Employee Contributions	-	-	3,135		3,135	3,135	3,135	3,135
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	412,016		414,703	417,424	420,181	422,975
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	443,038	423,216	138,660		138,720	138,781	138,842	138,903
Professional	436,307	150,253	275,330		287,701	300,690	314,328	328,648
Contractual	222,511	69,411	5,010		5,010	5,010	5,010	5,010
Supplies	117,406	185,201	2,201		2,200	2,200	2,200	2,200
<b>Operating Expenses</b>	1,219,262	828,081	421,201	-49.1%	433,631	446,681	460,380	474,761
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	1,219,262	828,081	421,201		433,631	446,681	460,380	474,761
<b>Result from Operations</b>	<b>(1,219,262)</b>	<b>(828,081)</b>	<b>(9,185)</b>		<b>(18,928)</b>	<b>(29,257)</b>	<b>(40,199)</b>	<b>(51,786)</b>
Cash Reserve Fund Transfer	-	-	12,360		12,441	12,523	12,605	12,689
Fund Balance Allocation	-	-	8,240		8,294	8,348	8,404	8,460
<b>Total Reserve Contributions</b>	-	-	20,601		20,735	20,871	21,009	21,149
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$(1,219,262)</b>	<b>\$(828,081)</b>	<b>\$(29,785)</b>		<b>\$(39,663)</b>	<b>\$(50,128)</b>	<b>\$(61,208)</b>	<b>\$(72,935)</b>



**REVENUES - MAYOR & CITY COUNCIL**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-102-4-310.00	Income Tax			\$ 40,577		\$ 41,592	\$ 42,632	\$ 43,698	\$ 44,790
001-102-4-320.00	Liquor License			53,000		53,000	53,000	53,000	53,000
001-102-4-334.00	Food & Beverage			31,500		31,815	32,133	32,454	32,779
001-102-4-335.00	Hotel-Motel Tax			-		-	-	-	-
001-102-4-340.00	Sales Tax			172,904		173,769	174,638	175,511	176,389
001-102-4-341.00	Home Rule Sales Tax			98,400		98,892	99,386	99,883	100,382
001-102-4-343.00	Use Tax			-		-	-	-	-
001-102-4-375.00	Licenses (Tattoo, BIZ, etc)			12,500		12,500	12,500	12,500	12,500
001-102-4-602.00	Employee Cont - Pension			3,135		3,135	3,135	3,135	3,135
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 412,016</b>		<b>\$ 414,703</b>	<b>\$ 417,424</b>	<b>\$ 420,181</b>	<b>\$ 422,975</b>





**EXPENSES - MAYOR & CITY COUNCIL**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		ACTUAL FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-102-5-100.00	Regular Salaries	\$ 261,666	\$ 248,666		-100.0%	\$ -	\$ -	\$ -	\$ -
001-102-5-100.50	Regular Salaries - Elected Officials	117,600	117,600	117,600	0.0%	117,600	117,600	117,600	117,600
001-102-5-101.00	Overtime	-	-	-		-	-	-	-
001-102-5-102.00	Shift Premium	-	-	-		-	-	-	-
001-102-5-103.00	Holiday Premium Pay	-	-	-		-	-	-	-
001-102-5-104.00	Allowances	-	-	-		-	-	-	-
001-102-5-105.00	Christmas Bonus	600	600	-	-100.0%	-	-	-	-
001-102-5-106.00	Unemployment Insurance	-	-	-		-	-	-	-
001-102-5-107.00	Social Security	-	-	7,300		7,300	7,300	7,300	7,300
001-102-5-108.00	Medicare	-	-	1,705		1,705	1,705	1,705	1,705
001-102-5-109.00	Workers Compensation	-	-	-		-	-	-	-
001-102-5-110.00	Retirement - Police Pension	-	-	-		-	-	-	-
001-102-5-111.00	Retirement - IMRF	63,172	56,350	12,055	-78.6%	12,115	12,176	12,237	12,298
001-102-5-112.00	Health Insurance	-	-	-		-	-	-	-
<b>PERSONNEL</b>		<b>443,038</b>	<b>423,216</b>	<b>138,660</b>	<b>-67.2%</b>	<b>138,720</b>	<b>138,781</b>	<b>138,842</b>	<b>138,903</b>
001-102-5-201.00	Boards and Commissions	-	3,500	3,500	0.0%	3,500	3,500	3,500	3,500
001-102-5-201.10	City Council Expenses	-	800	900	12.5%	900	900	900	900
001-102-5-204.00	Tuition Reimbursement	100	2,416	-	-100.0%	-	-	-	-
001-102-5-205.00	Legal Fees	426,912	137,300	247,300	80.1%	259,665	272,648	286,280	300,594
001-102-5-207.00	Training & Meeting Expenses	1,814	3,382	23,000	580.1%	23,000	23,000	23,000	23,000
001-102-5-220.00	Bonds, Notary fees, License's & Titles	-	50	-	-100.0%	-	-	-	-
001-102-5-225.00	Membership Dues	6,645	2,130	630	-70.4%	636	642	648	654
001-102-5-230.00	Safety Program	836	675	-	-100.0%	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>436,307</b>	<b>150,253</b>	<b>275,330</b>	<b>83.2%</b>	<b>287,701</b>	<b>300,690</b>	<b>314,328</b>	<b>328,648</b>
001-102-5-301.00	Advertising and Public Notices	-	500	500	0.0%	500	500	500	500
001-102-5-302.00	Public Relations	110,000	401	600	49.6%	600	600	600	600
001-102-5-304.00	Equipment Rental & Leases	28,914	35,000	-	-100.0%	-	-	-	-
001-102-5-306.00	Telephone Utility	82,709	30,000	-	-100.0%	-	-	-	-
001-102-5-320.00	Technical and Outside Service	888	3,510	3,910	11.4%	3,910	3,910	3,910	3,910
<b>CONTRACTUAL SVCS</b>		<b>222,511</b>	<b>69,411</b>	<b>5,010</b>	<b>-92.8%</b>	<b>5,010</b>	<b>5,010</b>	<b>5,010</b>	<b>5,010</b>
001-102-5-402.00	Office Furniture and Equipment	490	500	700	40.0%	700	700	700	700
001-102-5-403.00	Petty Cash	46	170	-	-100.0%	-	-	-	-
001-102-5-421.00	Renovation or Remodeling	-	-	1,500		1,500	1,500	1,500	1,500
001-102-5-426.00	Reference Material	536	590	-	-100.0%	-	-	-	-
001-102-5-438.00	IT Supplies	115,761	182,741	-	-100.0%	-	-	-	-
001-102-5-438.50	IT Hardware	-	-	1		-	-	-	-
001-102-5-450.00	Maintenance to Equipment	-	150	-	-100.0%	-	-	-	-
001-102-5-455.00	Miscellaneous	-	50	-	-100.0%	-	-	-	-
001-102-5-480.00	Supplies	573	1,000	-	-100.0%	-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>117,406</b>	<b>185,201</b>	<b>2,201</b>	<b>-98.8%</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>
<b>CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-102-5-740.00	Transfer to City Property / Rplcmnt	-	-	12,360		12,441	12,523	12,605	12,689
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>12,360</b>		<b>12,441</b>	<b>12,523</b>	<b>12,605</b>	<b>12,689</b>
<b>OPERATING BUDGET</b>		<b>\$ 1,219,262</b>	<b>\$ 828,081</b>	<b>\$ 433,561</b>	<b>-47.6%</b>	<b>\$ 446,072</b>	<b>\$ 459,204</b>	<b>\$ 472,985</b>	<b>\$ 487,450</b>

## **Finance Department**

**MISSION: The staff of the Finance Department is dedicated to provide the residents of Fairview Heights the highest level of service and responsibility in serving as the financial stewards of the City of Fairview Heights.**

The Finance Department is responsible for the sound financial management and integrity of the finance system in the administration, development, and monitoring of the operating and capital budgets. Tasks include investments, debt management, monthly reporting, payroll, and accounts payable. The Finance Department is here to assist the public and citizen groups with information request, and to make recommendations to the City Administrator, Mayor, City Treasurer, and other elected officials on financial and budgetary policies.

The Finance Department is currently comprised of 3 full-time employees, which includes the Director of Finance. The Director of Finance has general management responsibility of the Finance Department, and is designated as an ex-officio member of the Finance Committee but has no voting power. The Director of Finance consults with and advises the City Administrator, City Council, City Treasurer, and other elected officials on efficient fiscal management operations as necessary, including the investment and depositing of municipal funds in accordance with City policy and all applicable laws.

The Director of Finance performs duties of the Budget Director compiling a budget containing estimates of revenues available prior to the beginning of a fiscal year to which is applied together with recommended expenditures for the Municipality and all of its boards, commissions and departments. The Budget must be approved by the City Council prior to May 1<sup>st</sup> each fiscal year.

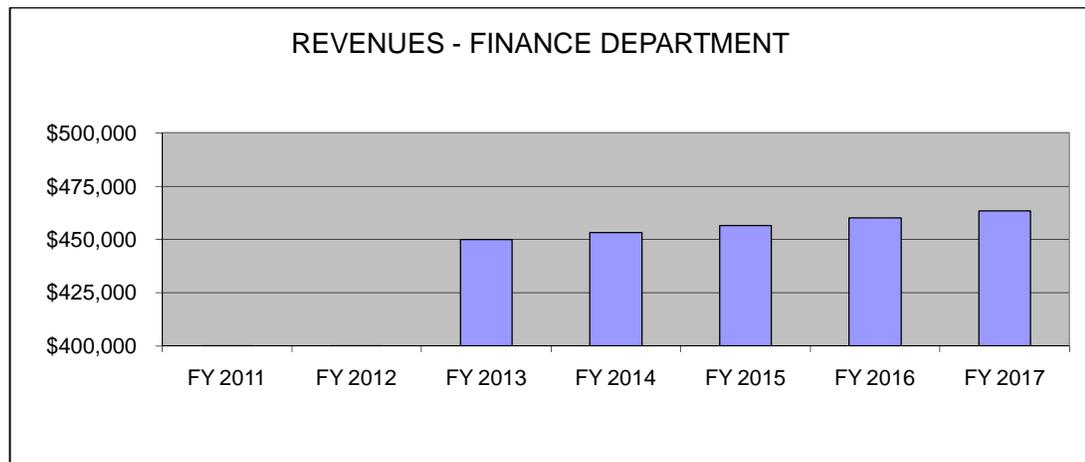
## SUMMARY - FINANCE DEPARTMENT

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 361,739		\$ 363,547	\$ 365,364	\$ 367,191	\$ 369,027
Other Taxes	-	-	72,077		73,204	74,350	75,515	76,701
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	-		-	-	-	-
Employee Contributions	-	-	14,550		14,841	15,138	15,441	15,750
Miscellaneous	-	-	1,700		1,751	1,804	1,858	1,914
<b>Projected Revenues Total</b>	-	-	<b>\$ 450,066</b>		<b>453,343</b>	<b>456,656</b>	<b>460,005</b>	<b>463,392</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	243,321	270,378	325,432	20.4%	334,039	343,002	352,345	362,092
Professional	38,420	45,873	46,185	0.7%	47,495	48,843	50,229	51,656
Contractual	7,451	9,375	14,101	50.4%	14,524	14,960	15,409	15,871
Supplies	2,234	3,701	23,075	523.5%	23,095	23,115	23,136	23,157
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>291,426</b>	<b>329,327</b>	<b>408,793</b>	<b>24.1%</b>	<b>419,153</b>	<b>429,920</b>	<b>441,119</b>	<b>452,776</b>
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>291,426</b>	<b>329,327</b>	<b>408,793</b>	<b>24.1%</b>	<b>419,153</b>	<b>429,920</b>	<b>441,119</b>	<b>452,776</b>
<b>Result from Operations</b>	<b>(291,426)</b>	<b>(329,327)</b>	<b>41,273</b>		<b>34,190</b>	<b>26,736</b>	<b>18,886</b>	<b>10,616</b>
Cash Reserve Fund Transfer	-	-	13,502		13,600	13,700	13,800	13,902
Fund Balance Allocation	-	-	9,001		9,067	9,133	9,200	9,268
<b>Total Reserve Contributions</b>	<b>-</b>	<b>-</b>	<b>22,503</b>	<b>-</b>	<b>22,667</b>	<b>22,833</b>	<b>23,000</b>	<b>23,170</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$(291,426)</b>	<b>\$(329,327)</b>	<b>\$ 18,770</b>		<b>\$ 11,523</b>	<b>\$ 3,903</b>	<b>\$ (4,114)</b>	<b>\$ (12,554)</b>



**REVENUES - FINANCE DEPARTMENT**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-104-4-310.00	Income Tax			40,577		41,389	42,217	43,061	43,922
001-104-4-315.00	Interest Income			1,700		1,751	1,804	1,858	1,914
001-104-4-334.00	Food & Beverage			31,500		31,815	32,133	32,454	32,779
001-104-4-335.00	Hotel-Motel Tax			-		-	-	-	-
001-104-4-340.00	Sales Tax			230,539		231,691	232,849	234,013	235,183
001-104-4-341.00	Home Rule Sales Tax			131,200		131,856	132,515	133,178	133,844
001-104-4-343.00	Use Tax			-		-	-	-	-
001-104-4-601.00	Employee Cont - Health Ins.			4,650		4,743	4,838	4,935	5,034
001-104-4-602.00	Employee Cont - Pension			9,900		10,098	10,300	10,506	10,716
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,066</b>		<b>\$ 453,343</b>	<b>\$ 456,656</b>	<b>\$ 460,005</b>	<b>\$ 463,392</b>





**EXPENSES - FINANCE DEPARTMENT**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		ACTUAL FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-104-5-100.00	Regular Salaries	\$ 162,372	\$ 182,305	\$ 219,482	20.4%	223,872	228,349	232,916	237,574
001-104-5-100.50	Regular Salaries - Elected Officials	15,600	9,600	9,600	0.0%	9,600	9,600	9,600	9,600
001-104-5-101.00	Overtime	-	100	100	0.0%	100	100	100	100
001-104-5-102.00	Shift Premium	-	-	-	-	-	-	-	-
001-104-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
001-104-5-104.00	Allowances	-	-	-	-	-	-	-	-
001-104-5-105.00	Christmas Bonus	450	450	450	0.0%	450	450	450	450
001-104-5-106.00	Unemployment Insurance	35,010	41,000	1,500	-96.3%	1,508	1,516	1,524	1,532
001-104-5-107.00	Social Security	-	-	14,225	-	14,510	14,800	15,096	15,398
001-104-5-108.00	Medicare	-	-	3,325	-	3,392	3,460	3,529	3,600
001-104-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-104-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
001-104-5-111.00	Retirement - IMRF	29,889	36,923	38,050	3.1%	38,811	39,587	40,379	41,187
001-104-5-112.00	Health Insurance	-	-	38,700	-	41,796	45,140	48,751	52,651
<b>PERSONNEL</b>		<b>243,321</b>	<b>270,378</b>	<b>325,432</b>	<b>20.4%</b>	<b>334,039</b>	<b>343,002</b>	<b>352,345</b>	<b>362,092</b>
001-104-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
001-104-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-104-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-104-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
001-104-5-204.00	Tuition Reimbursement	-	427	900	110.8%	909	918	927	936
001-104-5-205.00	Legal Fees	-	300	-	-100.0%	-	-	-	-
001-104-5-206.00	Audit Fees	37,550	42,670	39,500	-7.4%	40,685	41,906	43,163	44,458
001-104-5-207.00	Training & Meeting Expenses	120	2,051	5,350	160.8%	5,457	5,566	5,677	5,791
001-104-5-220.00	Bonds, Notary fees, License's & Titles	-	-	-	-	-	-	-	-
001-104-5-225.00	Membership Dues	750	425	435	2.4%	444	453	462	471
001-104-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>38,420</b>	<b>45,873</b>	<b>46,185</b>	<b>0.7%</b>	<b>47,495</b>	<b>48,843</b>	<b>50,229</b>	<b>51,656</b>
001-104-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
001-104-5-302.00	Public Relations	-	-	-	-	-	-	-	-
001-104-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
001-104-5-304.00	Equipment Rental & Leases	-	-	-	-	-	-	-	-
001-104-5-305.00	Electric Utility	-	-	-	-	-	-	-	-
001-104-5-306.00	Telephone Utility	-	-	-	-	-	-	-	-
001-104-5-307.00	Sewer Utility	-	-	-	-	-	-	-	-
001-104-5-308.00	Water Utility	-	-	-	-	-	-	-	-
001-104-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
001-104-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
001-104-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-104-5-320.00	Technical and Outside Service	7,451	9,375	14,101	50.4%	14,524	14,960	15,409	15,871
001-104-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
001-104-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
001-104-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
001-104-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
001-104-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-104-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>7,451</b>	<b>9,375</b>	<b>14,101</b>	<b>50.4%</b>	<b>14,524</b>	<b>14,960</b>	<b>15,409</b>	<b>15,871</b>
001-104-5-401.00	Postage Expense	-	-	-	-	-	-	-	-
001-104-5-402.00	Office Furniture and Equipment	-	500	700	40.0%	714	728	743	758
001-104-5-403.00	Petty Cash	-	1	50	4900.0%	50	50	50	50
001-104-5-410.00	Vehicle Fuel	-	-	-	-	-	-	-	-



**EXPENSES - FINANCE DEPARTMENT**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-104-5-421.00	Renovation or Remodeling	-	-	-		-	-	-	-
001-104-5-425.00	Uniform Purchase	-	-	-		-	-	-	-
001-104-5-426.00	Reference Material	-	200	300	50.0%	306	312	318	324
001-104-5-430.00	Election Expenses	-	-	-		-	-	-	-
001-104-5-438.00	IT Supplies	-	-	-		-	-	-	-
001-104-5-438.50	IT Hardware	-	-	-		-	-	-	-
001-104-5-438.75	IT Software	-	-	18,025		18,025	18,025	18,025	18,025
001-104-5-450.00	Maintenance to Equipment	-	-	-		-	-	-	-
001-104-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-104-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-104-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
001-104-5-455.00	Miscellaneous	-	-	-		-	-	-	-
001-104-5-470.00	Minor Equipment	-	-	-		-	-	-	-
001-104-5-480.00	Supplies	2,234	3,000	4,000	33.3%	4,000	4,000	4,000	4,000
001-104-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>2,234</b>	<b>3,701</b>	<b>23,075</b>	<b>523.5%</b>	<b>23,095</b>	<b>23,115</b>	<b>23,136</b>	<b>23,157</b>
001-104-5-501.00	Land	-	-	-		-	-	-	-
001-104-5-501.10	Right of Way	-	-	-		-	-	-	-
001-104-5-501.20	Easements	-	-	-		-	-	-	-
001-104-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-104-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
001-104-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-104-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-104-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-104-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-104-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-104-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-104-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-104-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-104-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-104-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-104-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-104-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-104-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-104-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-104-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-104-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-104-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-104-5-740.00	Transfer to City Property / Rplcmnt	-	-	13,502		13,600	13,700	13,800	13,902
001-104-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-104-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>13,502</b>		<b>13,600</b>	<b>13,700</b>	<b>13,800</b>	<b>13,902</b>
<b>OPERATING BUDGET</b>		<b>\$ 291,426</b>	<b>\$ 329,327</b>	<b>\$ 422,295</b>	<b>28.2%</b>	<b>\$ 432,753</b>	<b>\$ 443,620</b>	<b>\$ 454,919</b>	<b>\$ 466,678</b>

## POLICE DEPARTMENT

**MISSION: The Men and Women of the Fairview Heights Police Department are committed to keeping our citizens and visitors safe by fairly and vigorously enforcing laws, preventing crime, and keeping the peace, with safety and service to the citizens, visitors, and fellow employees always in mind.**

A primary reason the City of Fairview Heights was incorporated in 1969 was to provide residents with improved police services. Today, the elected officials of Fairview Heights remain dedicated to providing the community with exceptional police services. This starts with the selection and hiring of only the best to serve our community. The appointed Board of Fire and Police Commissioners is tasked with the selection, appointment, promotion, and discharge of police officers. These volunteer commissioners put in many hours testing, interviewing, and selecting the best.

The Police Department is by far the largest department in the City government. It is staffed by 43 sworn officers and is supported by 18 civilians, including emergency dispatchers, clerks, civilian aides, secretaries and other specialist positions. The department is divided into two divisions – operations and support. The Operations Division contains patrol, special operations, and jail operations. The Support Division contains the investigations, communications, school resource, records, and Crime Free Housing units.

The Police Department will be focusing on the following primary strategies in FY13:

- **Continue to Promote Safety and Security:** The Department will take the strategies established in neighborhoods and continue to enhance and expand the program. This includes the Neighborhood Expert Officer (NEO) program, Addressing Residential Concerns (ARC) program, the Targeting Residential and Area Concerns through Enforcement and Responsiveness (TRACER) hot spot policing program, and the Crime Free Multi-Housing (CFMH) program.
  - In FY 13, the Department will look to expand by adding more NEO's, developing a Citizens Police Academy, and developing a Crime-Free Business program. We further hope to see the development of a volunteer group to help with those support services that do not require a police officer or technically trained employee to complete.
- **Leverage Service Delivery Through Technology:** The Department will look to improve its use of technology during FY13. This includes planning a transition to upgraded Computer Aided Dispatch/ Records Management system; an improved website presence; the use of social media to communicate with the community; and more training for employees to get the most benefit from the technologies employed. The Department will also look to begin a security camera program in the community, particularly the Parks and City-owned facilities.
- **Enhance Employee Accountability:** Accountability enhancements are also planned for FY13. Accountability should reduce liabilities and lead to positive interactions with citizens and fellow employees. The enhancements will include a revamped and computerized policy system, leadership training, a more formalized citizen complaint process, identifying and measuring performance benchmarks, developing quality assurance programs, and a revised employee performance evaluation system.

The Police Department is excited about the City's prospects in FY13 and beyond, and we look forward to working with the City Council to ensure the goals of the Department are met.

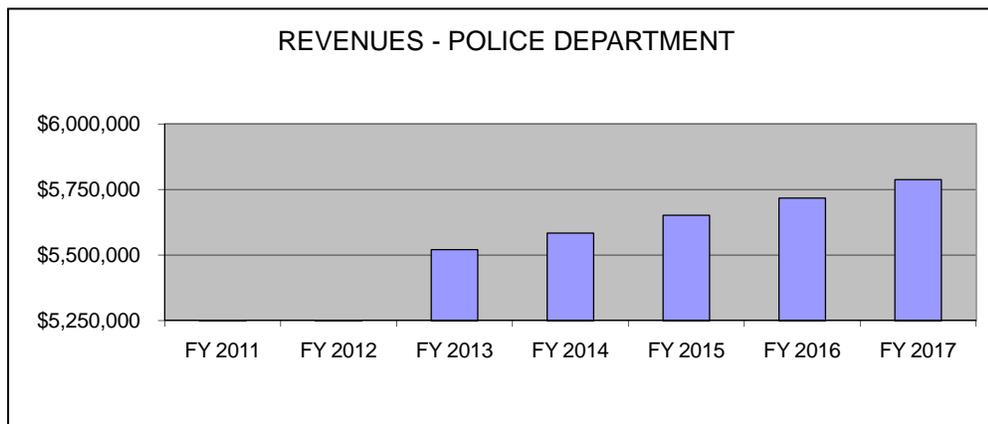
**SUMMARY - POLICE DEPARTMENT**

	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
			FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 4,521,735		\$ 4,566,952	\$ 4,612,622	\$ 4,658,749	\$ 4,705,337
Other Taxes	-	-	145,047		147,466	149,929	152,437	154,990
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	232,632		232,632	232,632	232,632	232,632
Fees / Fines	-	-	395,000		402,430	410,004	417,724	425,595
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	103,500		105,535	107,610	109,727	111,885
Employee Contributions	-	-	121,700		129,456	137,793	146,757	156,396
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	<b>5,519,614</b>		<b>5,584,471</b>	<b>5,650,590</b>	<b>5,718,026</b>	<b>5,786,835</b>
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	4,349,489	4,728,688	5,136,069	8.6%	5,281,156	5,433,105	5,592,371	5,759,443
Professional	46,114	49,732	70,615	42.0%	71,992	73,396	74,827	76,288
Contractual	74,988	77,403	83,626	8.0%	85,087	86,577	88,097	89,647
Supplies	104,145	140,650	179,580	27.7%	138,142	140,874	143,662	146,506
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>4,574,736</b>	<b>4,996,473</b>	<b>5,469,890</b>	<b>9.5%</b>	<b>5,576,377</b>	<b>5,733,952</b>	<b>5,898,957</b>	<b>6,071,884</b>
Capital	91,021	19,770	-	-100.0%	-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>4,665,757</b>	<b>5,016,243</b>	<b>5,469,890</b>	<b>9.0%</b>	<b>5,576,377</b>	<b>5,733,952</b>	<b>5,898,957</b>	<b>6,071,884</b>
<b>Result from Operations</b>	<b>(4,665,757)</b>	<b>(5,016,243)</b>	<b>49,724</b>		<b>8,094</b>	<b>(83,362)</b>	<b>(180,931)</b>	<b>(285,049)</b>
Cash Reserve Fund Transfer	-	-	165,588	-	166,416	167,248	168,084	168,924
Fund Balance Allocation	-	-	110,392		111,689	113,012	114,361	115,737
<b>Total Reserve Contributions</b>	-	-	<b>275,981</b>	-	<b>278,105</b>	<b>280,260</b>	<b>282,445</b>	<b>284,661</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ (4,665,757)</b>	<b>\$ (5,016,243)</b>	<b>\$ (226,256)</b>	<b>\$ -</b>	<b>\$ (270,011)</b>	<b>\$ (363,622)</b>	<b>\$ (463,376)</b>	<b>\$ (569,710)</b>



**REVENUES - POLICE DEPARTMENT**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-110-4-310.00	Income Tax			\$ 67,629		\$ 68,981	\$ 70,361	\$ 71,768	\$ 73,203
001-110-4-334.00	Food & Beverage			52,500		53,288	54,087	54,898	55,721
001-110-4-335.00	Hotel-Motel Tax			11,000		11,000	11,000	11,000	11,000
001-110-4-340.00	Sales Tax			2,881,735		2,910,552	2,939,658	2,969,055	2,998,746
001-110-4-341.00	Home Rule Sales Tax			1,640,000		1,656,400	1,672,964	1,689,694	1,706,591
001-110-4-343.00	Use Tax			13,919		14,197	14,481	14,771	15,066
001-110-4-355.00	Grants			232,632		232,632	232,632	232,632	232,632
001-110-4-366.00	Police Reports			3,500		3,535	3,570	3,606	3,642
001-110-4-370.00	Police Fines/Tow Fees			348,000		354,960	362,059	369,300	376,686
001-110-4-372.00	Police Outside Employment			100,000		102,000	104,040	106,121	108,243
001-110-4-376.00	Fugitive Failure to Appear Fee			25,000		25,250	25,503	25,758	26,016
001-110-4-377.00	Bail Bond Fee			22,000		22,220	22,442	22,666	22,893
001-110-4-601.00	Employee Cont - Health Ins			88,700		95,796	103,460	111,737	120,676
001-110-4-602.00	Employee Cont - Pension			33,000		33,660	34,333	35,020	35,720
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,519,614</b>		<b>\$5,584,471</b>	<b>\$5,650,590</b>	<b>\$5,718,026</b>	<b>\$5,786,835</b>





**EXPENSES - POLICE DEPARTMENT**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		ACTUAL FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-110-5-100.00	Regular Salaries	\$ 3,162,945	\$3,474,851	\$ 3,728,004	7.3%	\$ 3,802,564	\$ 3,878,615	\$ 3,956,187	\$ 4,035,311
001-110-5-100.50	Regular Salaries - Elected Officials	-	-	-	-	-	-	-	-
001-110-5-101.00	Overtime	230,335	215,000	224,800	4.6%	224,800	224,800	224,800	224,800
001-110-5-102.00	Shift Premium	9,401	10,000	10,500	5.0%	10,500	10,500	10,500	10,500
001-110-5-103.00	Holiday Premium Pay	69,618	82,500	86,000	4.2%	86,000	86,000	86,000	86,000
001-110-5-104.00	Allowances	-	-	4,320	-	4,320	4,320	4,320	4,320
001-110-5-105.00	Bonuses	6,700	8,200	8,200	0.0%	8,200	8,200	8,200	8,200
001-110-5-106.00	Unemployment Insurance	-	-	23,500	-	23,500	23,500	23,500	23,500
001-110-5-107.00	Social Security	-	-	45,400	-	46,308	47,234	48,179	49,143
001-110-5-108.00	Medicare	-	-	53,350	-	54,417	55,505	56,615	57,747
001-110-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-110-5-110.00	Retirement - Police Pension	870,490	938,137	-	-100.0%	-	-	-	-
001-110-5-111.00	Retirement - IMRF	-	-	126,795	-	129,331	131,918	134,556	137,247
001-110-5-112.00	Health Insurance	-	-	825,200	-	891,216	962,513	1,039,514	1,122,675
<b>PERSONNEL</b>		<b>4,349,489</b>	<b>4,728,688</b>	<b>5,136,069</b>	<b>8.6%</b>	<b>5,281,156</b>	<b>5,433,105</b>	<b>5,592,371</b>	<b>5,759,443</b>
001-110-5-201.00	Boards and Commissions	17,750	13,501	25,775	90.9%	26,291	26,817	27,353	27,900
001-110-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-110-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-110-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
001-110-5-204.00	Tuition Reimbursement	22,016	28,101	33,100	17.8%	33,762	34,437	35,126	35,829
001-110-5-205.00	Legal Fees	-	-	-	-	-	-	-	-
001-110-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
001-110-5-207.00	Training & Meeting Expenses	3,604	5,000	8,000	60.0%	8,160	8,323	8,489	8,659
001-110-5-220.00	Bonds, Notary fees, License's & Titles	1,075	1,400	1,800	28.6%	1,800	1,800	1,800	1,800
001-110-5-225.00	Membership Dues	1,669	1,730	1,940	12.1%	1,979	2,019	2,059	2,100
001-110-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>46,114</b>	<b>49,732</b>	<b>70,615</b>	<b>42.0%</b>	<b>71,992</b>	<b>73,396</b>	<b>74,827</b>	<b>76,288</b>
001-110-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
001-110-5-302.00	Public Relations	3,842	4,552	6,575	44.4%	6,575	6,575	6,575	6,575
001-110-5-303.00	Building / Property Rental & Leases	2,000	2,001	5,001	149.9%	5,101	5,203	5,307	5,413
001-110-5-304.00	Equipment Rental & Leases	24,348	26,900	30,200	12.3%	30,804	31,420	32,048	32,689
001-110-5-305.00	Electric Utility	-	-	-	-	-	-	-	-
001-110-5-306.00	Telephone Utility	-	-	-	-	-	-	-	-
001-110-5-307.00	Sewer Utility	-	-	-	-	-	-	-	-
001-110-5-308.00	Water Utility	-	-	-	-	-	-	-	-
001-110-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
001-110-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
001-110-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-110-5-320.00	Technical and Outside Service	41,524	39,950	37,850	-5.3%	38,607	39,379	40,167	40,970
001-110-5-326.00	Uniform Cleaning	3,274	4,000	4,000	0.0%	4,000	4,000	4,000	4,000
001-110-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
001-110-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
001-110-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
001-110-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-110-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>74,988</b>	<b>77,403</b>	<b>83,626</b>	<b>8.0%</b>	<b>85,087</b>	<b>86,577</b>	<b>88,097</b>	<b>89,647</b>
001-110-5-401.00	Postage Expense	3,800	3,000	3,400	13.3%	3,468	3,537	3,608	3,680
001-110-5-402.00	Office Furniture and Equipment	3,581	3,900	2,100	-46.2%	2,142	2,185	2,229	2,274
001-110-5-403.00	Petty Cash	84	300	300	0.0%	300	300	300	300
001-110-5-410.00	Vehicle Fuel	-	-	-	-	-	-	-	-
001-110-5-421.00	Renovation or Remodeling	-	-	-	-	-	-	-	-
001-110-5-425.00	Uniform Purchase	21,008	21,500	20,950	-2.6%	21,369	21,796	22,232	22,677
001-110-5-426.00	Reference Material	1,012	1,200	1,200	0.0%	1,200	1,200	1,200	1,200
001-110-5-430.00	Election Expenses	-	-	-	-	-	-	-	-
001-110-5-438.00	IT Supplies	-	22,000	-	-100.0%	-	-	-	-
001-110-5-438.50	IT Hardware	-	-	60,000	-	16,200	16,524	16,854	17,191



**EXPENSES - POLICE DEPARTMENT**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		ACTUAL FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-110-5-438.75	IT Software	-	-	-		-	-	-	-
001-110-5-450.00	Maintenance to Equipment	49,578	56,950	66,930	17.5%	68,269	69,634	71,027	72,448
001-110-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-110-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-110-5-453.00	Maintenance to Radio	6,276	12,000	-	-100.0%	-	-	-	-
001-110-5-455.00	Miscellaneous	-	-	-		-	-	-	-
001-110-5-470.00	Minor Equipment	-	-	-		-	-	-	-
001-110-5-480.00	Supplies	18,806	19,800	24,700	24.7%	25,194	25,698	26,212	26,736
001-110-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>104,145</b>	<b>140,650</b>	<b>179,580</b>	<b>27.7%</b>	<b>138,142</b>	<b>140,874</b>	<b>143,662</b>	<b>146,506</b>
001-110-5-501.00	Land	-	-	-		-	-	-	-
001-110-5-501.10	Right of Way	-	-	-		-	-	-	-
001-110-5-501.20	Easements	-	-	-		-	-	-	-
001-110-5-502.00	Equipment & Rolling Stock	91,021	-	-		-	-	-	-
001-110-5-502.50	Equipment Accessories	-	19,770	-	-100.0%	-	-	-	-
001-110-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-110-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-110-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-110-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-110-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>91,021</b>	<b>19,770</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-110-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-110-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-110-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-110-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-110-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-110-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-110-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-110-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-110-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-110-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-110-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-110-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-110-5-740.00	Transfer to City Property / Rplcmnt	-	-	165,588		166,416	167,248	168,084	168,924
001-110-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-110-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>165,588</b>		<b>166,416</b>	<b>167,248</b>	<b>168,084</b>	<b>168,924</b>
<b>OPERATING BUDGET</b>		<b>\$ 4,665,757</b>	<b>\$ 5,016,243</b>	<b>\$ 5,635,478</b>	<b>12.3%</b>	<b>\$ 5,742,793</b>	<b>\$ 5,901,200</b>	<b>\$ 6,067,041</b>	<b>\$ 6,240,808</b>

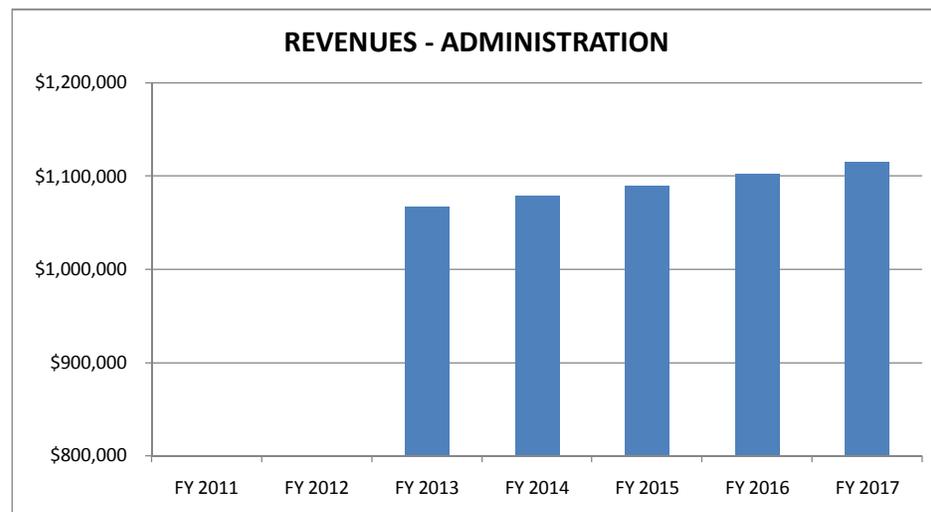
## SUMMARY - ADMINISTRATION

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 904,347		913,390	922,524	931,749	941,066
Other Taxes	-	-	144,155		146,814	149,530	152,305	155,139
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	-		-	-	-	-
Employee Contributions	-	-	18,025		18,025	18,025	18,025	18,025
Miscellaneous	-	-	-		-	-	-	-
<b>Revenues Total</b>	-	-	1,066,527		1,078,229	1,090,079	1,102,079	1,114,230
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	-	-	457,391		470,559	484,328	498,737	513,828
Professional	-	-	115,890		121,202	126,770	132,607	138,727
Contractual	-	-	206,240		210,558	214,970	219,478	224,083
Supplies	-	-	147,042		153,429	160,117	167,120	174,454
Operating Transfers	-	-	182,080		87,859	91,373	95,028	98,830
<b>Operating Subtotal</b>	-	-	1,108,643		1,043,607	1,077,558	1,112,970	1,149,922
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	-	-	1,108,643		1,043,607	1,077,558	1,112,970	1,149,922
<b>Result from Operations</b>	-	-	<b>(42,116)</b>		<b>34,622</b>	<b>12,521</b>	<b>(10,891)</b>	<b>(35,692)</b>
Cash Reserve Fund Transfer	-	-	31,996		32,156	32,317	32,479	32,641
Fund Balance Allocation	-	-	21,331		21,565	21,802	22,042	22,285
<b>Total Reserve Contributions</b>	-	-	53,326		53,721	54,119	54,521	54,926
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (95,443)</b>	<b>\$ -</b>	<b>\$ (19,099)</b>	<b>\$ (41,598)</b>	<b>\$ (65,412)</b>	<b>\$ (90,618)</b>



**REVENUES - ADMINISTRATION**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-115-4-310.00	Income Tax	-	-	81,155		83,184	85,264	87,396	89,581
001-115-4-334.00	Food & Beverage	-	-	63,000		63,630	64,266	64,909	65,558
001-115-4-335.00	Hotel-Motel Tax	-	-	-		-	-	-	-
001-115-4-340.00	Sales Tax	-	-	576,347		582,110	587,931	593,810	599,748
001-115-4-341.00	Home Rule Sales Tax	-	-	328,000		331,280	334,593	337,939	341,318
001-115-4-343.00	Use Tax	-	-	-		-	-	-	-
001-115-4-601.00	Employee Cont - Health Ins.	-	-	4,650		4,650	4,650	4,650	4,650
001-115-4-602.00	Employee Cont - Pension	-	-	13,375		13,375	13,375	13,375	13,375
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,066,527</b>		<b>\$ 1,078,229</b>	<b>\$ 1,090,079</b>	<b>\$ 1,102,079</b>	<b>\$ 1,114,230</b>





**EXPENSES - ADMINISTRATION**

ACCT #	REVISED ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-115-5-100.00	Regular Salaries	\$ -	\$ -	\$ 301,416		\$ 307,444	\$ 313,593	\$ 319,865	\$ 326,262
001-115-5-100.50	Regular Salaries - Elected Officials	-	-	-		-	-	-	-
001-115-5-101.00	Overtime	-	-	-		-	-	-	-
001-115-5-102.00	Shift Premium	-	-	-		-	-	-	-
001-115-5-103.00	Holiday Premium Pay	-	-	-		-	-	-	-
001-115-5-104.00	Allowances	-	-	8,700		8,700	8,700	8,700	8,700
001-115-5-105.00	Bonuses	-	-	750		750	750	750	750
001-115-5-106.00	Unemployment Insurance	-	-	1,865		1,884	1,903	1,922	1,941
001-115-5-107.00	Social Security	-	-	18,425		18,794	19,170	19,553	19,944
001-115-5-108.00	Medicare	-	-	4,310		4,396	4,484	4,574	4,665
001-115-5-109.00	Workers Compensation	-	-	-		-	-	-	-
001-115-5-110.00	Retirement - Police Pension	-	-	-		-	-	-	-
001-115-5-111.00	Retirement - IMRF	-	-	51,475		52,505	53,555	54,626	55,719
001-115-5-112.00	Health Insurance	-	-	70,450		76,086	82,173	88,747	95,847
<b>PERSONNEL</b>		-	-	<b>457,391</b>		<b>470,559</b>	<b>484,328</b>	<b>498,737</b>	<b>513,828</b>
001-115-5-201.00	Boards and Commissions	-	-	-		-	-	-	-
001-115-5-201.10	City Council Expenses	-	-	-		-	-	-	-
001-115-5-201.20	Economic Development Commission	-	-	-		-	-	-	-
001-115-5-202.00	Survey / Engineering - Non Capital	-	-	-		-	-	-	-
001-115-5-204.00	Tuition Reimbursement	-	-	250		250	250	250	250
001-115-5-205.00	Legal Fees	-	-	100,000		105,000	110,250	115,763	121,551
001-115-5-206.00	Audit Fees	-	-	-		-	-	-	-
001-115-5-207.00	Training & Meeting Expenses	-	-	11,245		11,470	11,699	11,933	12,172
001-115-5-220.00	Bonds, Notary fees, License's & Titles	-	-	50		50	50	50	50
001-115-5-225.00	Membership Dues	-	-	2,995		3,055	3,116	3,178	3,242
001-115-5-230.00	Safety Program	-	-	1,350		1,377	1,405	1,433	1,462
<b>PROFESSIONAL SVCS</b>		-	-	<b>115,890</b>		<b>121,202</b>	<b>126,770</b>	<b>132,607</b>	<b>138,727</b>
001-115-5-301.00	Advertising and Public Notices	-	-	8,500		8,670	8,843	9,020	9,200
001-115-5-302.00	Public Relations	-	-	3,000		3,000	3,000	3,000	3,000
001-115-5-303.00	Building / Property Rental & Leases	-	-	-		-	-	-	-
001-115-5-304.00	Equipment Rental & Leases	-	-	65,440		66,749	68,084	69,446	70,835
001-115-5-305.00	Electric Utility	-	-	-		-	-	-	-
001-115-5-306.00	Telephone Utility	-	-	104,000		106,080	108,202	110,366	112,573
001-115-5-307.00	Sewer Utility	-	-	-		-	-	-	-
001-115-5-308.00	Water Utility	-	-	-		-	-	-	-
001-115-5-309.00	Sanitation Service Utility	-	-	-		-	-	-	-
001-115-5-310.00	Gas Utility	-	-	-		-	-	-	-
001-115-5-312.00	Sales Tax Rebate	-	-	-		-	-	-	-
001-115-5-320.00	Technical and Outside Service	-	-	25,300		26,059	26,841	27,646	28,475
001-115-5-326.00	Uniform Cleaning	-	-	-		-	-	-	-
001-115-5-327.00	Uniform Rental	-	-	-		-	-	-	-
001-115-5-330.00	Insurance Liability	-	-	-		-	-	-	-
001-115-5-340.00	Insurance on Equipment	-	-	-		-	-	-	-
001-115-5-345.00	Demolition Service	-	-	-		-	-	-	-
001-115-5-399.00	Bad Debt	-	-	-		-	-	-	-
<b>CONTRACTUAL SVCS</b>		-	-	<b>206,240</b>		<b>210,558</b>	<b>214,970</b>	<b>219,478</b>	<b>224,083</b>
001-115-5-401.00	Postage Expense	-	-	500		525	551	579	608
001-115-5-402.00	Office Furniture and Equipment	-	-	4,250		4,335	4,422	4,510	4,600
001-115-5-403.00	Petty Cash	-	-	170		170	170	170	170
001-115-5-410.00	Vehicle Fuel	-	-	-		-	-	-	-
001-115-5-421.00	Renovation or Remodeling	-	-	-		-	-	-	-
001-115-5-425.00	Uniform Purchase	-	-	-		-	-	-	-
001-115-5-426.00	Reference Material	-	-	715		715	715	715	715
001-115-5-430.00	Election Expenses	-	-	-		-	-	-	-



**EXPENSES - ADMINISTRATION**

ACCT #	REVISED ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-115-5-438.00	IT Supplies	-	-	10,000		10,500	11,025	11,576	12,155
001-115-5-438.50	IT Hardware	-	-	105,050		110,303	115,818	121,609	127,689
001-115-5-438.75	IT Software	-	-	24,750		25,245	25,750	26,265	26,790
001-115-5-450.00	Maintenance to Equipment	-	-	150		150	150	150	150
001-115-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-115-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-115-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
001-115-5-455.00	Miscellaneous	-	-	-		-	-	-	-
001-115-5-470.00	Minor Equipment	-	-	-		-	-	-	-
001-115-5-480.00	Supplies	-	-	1,457		1,486	1,516	1,546	1,577
001-115-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		-	-	<b>147,042</b>		<b>153,429</b>	<b>160,117</b>	<b>167,120</b>	<b>174,454</b>
001-115-5-501.00	Land	-	-	-		-	-	-	-
001-115-5-501.10	Right of Way	-	-	-		-	-	-	-
001-115-5-501.20	Easements	-	-	-		-	-	-	-
001-115-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-115-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
001-115-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-115-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-115-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-115-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-115-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		-	-	-		-	-	-	-
001-115-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-115-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-115-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		-	-	-		-	-	-	-
001-115-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-115-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-115-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-115-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-115-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-115-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-115-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	22,550		23,452	24,390	25,366	26,381
001-115-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	34,980		36,379	37,834	39,347	40,921
001-115-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	124,550		28,028	29,149	30,315	31,528
001-115-5-740.00	Transfer to City Property / Rplcmnt	-	-	31,996		32,156	32,317	32,479	32,641
001-115-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-115-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		-	-	<b>214,076</b>		<b>120,015</b>	<b>123,690</b>	<b>127,507</b>	<b>131,471</b>
<b>OPERATING BUDGET</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,140,639</b>		<b>\$ 1,075,763</b>	<b>\$ 1,109,875</b>	<b>\$ 1,145,449</b>	<b>\$ 1,182,563</b>

## **PUBLIC WORKS DEPARTMENT**

The Public Works Department is, basically, the working wheels for the operation and maintenance of the City. The Department, consisting of three divisions, assures vehicles are operating properly for police protection for the citizens and visitors of the community as well as snow removal for motorists to travel its roadways, provides a safe environment in the municipal complex for the City's staff to work and provide services to its residents and commercial entities, and maintains roadways for safe travel and storm drainage throughout the City.

### ***Engineering Division:***

The Engineering Division is charged with the responsibility of upgrading the City's streets through various types of projects ranging from routine maintenance to capital improvements and special projects authorized by the City Council.

During the 40 plus years, since incorporation in 1969, the City can be proud of the progress achieved by upgrading its oil and chip streets to paved roadways with curbs and gutters and underground stormwater drainage. This objective still remains a major objective today as staff continues to budget funds and utilize grants from various funding sources to improve the City's roads.

The street crew maintains nearly 90 miles of roadway within the City. Activities include, but are not limited to, snow removal, bulk trash pick-up, oiling and chipping of roadways, maintaining ditches, grass cutting, and tree trimming on the City's right-of-ways, concrete patching (roadway, sidewalk, and curb and gutter), maintaining underground stormwater drainage, and pothole repair.

### ***Vehicle Maintenance Division:***

As previously stated, the operation of Vehicle Maintenance assures that the City's vehicles and equipment are operating properly. Maintaining a fleet of approximately 80 vehicles and 30 pieces of equipment is the foundation of this Division. As technology has advanced in the construction of vehicles and equipment, so too has staff's knowledge advanced in this mechanical trade to maintain the City's fleet.

Assessment to determine a vehicle or equipment's worthiness for continued service to the City is compiled in order to budget funds to replace deteriorated vehicles and equipment, or perhaps transfer to another Department within the City to extend its period of service.

### ***Municipal Complex Division:***

The municipal complex consisting of City Hall, Police Department, Parks Department, and Library facilities has a vast array of systems to facilitate the City's staff, law enforcement, and services offered by the Library's personnel. Electrical, mechanical, various repairs, and general maintenance to these buildings are provided by the staff of this division. The City's Vehicle Maintenance building and Garage are also afforded the services of this division.

In summary, the Public Works Department is a powerful tool in keeping the City in its best form touching all operations of the City in some manner. Although economic downfalls have plagued communities in the last few years, the Public Works Department continues to search possible monetary avenues to improve the City for the benefit of its residents and attract commercial development to the area.

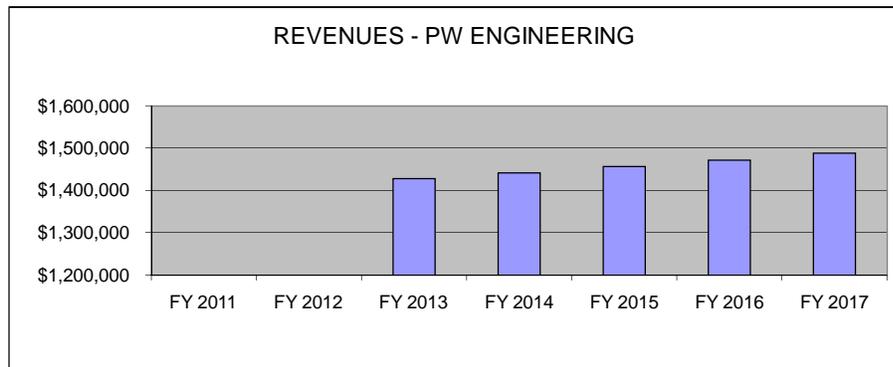
**SUMMARY - PW ENGINEERING**

	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED				
			FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017	
<b>REVENUE</b>									
Sales Taxes	\$ -	\$ -	\$ 904,347		\$ 913,390	\$ 922,524	\$ 931,749	\$ 941,066	
Other Taxes	-	-	198,083		201,309	204,592	207,935	211,337	
Licenses	-	-	-		-	-	-	-	
Permits	-	-	-		-	-	-	-	
Intergovernmental	-	-	44,700		44,700	44,700	44,700	44,700	
Fees / Fines	-	-	223,427		223,427	223,427	223,427	223,427	
Transfer	-	-	-		-	-	-	-	
Rents and Leases	-	-	-		-	-	-	-	
Charges for Service	-	-	4,200		4,200	4,200	4,200	4,200	
Employee Contributions	-	-	53,005		55,307	57,754	60,358	63,130	
Miscellaneous	-	-	-		-	-	-	-	
<b>Projected Revenues Total</b>	-	-	<b>1,427,762</b>		<b>1,442,333</b>	<b>1,457,197</b>	<b>1,472,369</b>	<b>1,487,860</b>	
<b>EXPENSES</b>									
<b>Operating &amp; Maintenance</b>									
Personnel	793,467	936,370	1,189,162	27.0%	1,223,904	1,260,250	1,298,304	1,338,178	
Professional	2,469	5,580	8,080	44.8%	8,218	8,359	8,502	8,648	
Contractual	206,834	501	167,500	33333.1%	169,693	171,917	174,173	176,461	
Supplies	163,965	9,700	9,700	0.0%	9,718	9,736	9,755	9,774	
<b>Operating Expenses</b>	<b>1,166,735</b>	<b>952,151</b>	<b>1,374,442</b>	<b>44.4%</b>	<b>1,411,533</b>	<b>1,450,262</b>	<b>1,490,734</b>	<b>1,533,061</b>	
Capital	860,855	-	-		-	-	-	-	
Debt Payments	-	-	-		-	-	-	-	
<b>Total Operating Expenses</b>	<b>2,027,590</b>	<b>952,151</b>	<b>1,374,442</b>	<b>44.4%</b>	<b>1,411,533</b>	<b>1,450,262</b>	<b>1,490,734</b>	<b>1,533,061</b>	
<b>Result from Operations</b>	<b>(2,027,590)</b>	<b>(952,151)</b>	<b>53,320</b>		<b>30,800</b>	<b>6,935</b>	<b>(18,365)</b>	<b>(45,201)</b>	
Cash Reserve Fund Transfer	-	-	42,833		43,270	43,716	44,171	44,636	
Fund Balance Allocation	-	-	28,555		28,847	29,144	29,447	29,757	
<b>Total Reserve Contributions</b>	-	-	<b>71,388</b>	-	<b>72,117</b>	<b>72,860</b>	<b>73,618</b>	<b>74,393</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ (2,027,590)</b>	<b>\$ (952,151)</b>	<b>\$ (18,068)</b>	<b>\$ -</b>	<b>\$ (41,317)</b>	<b>\$ (65,925)</b>	<b>\$ (91,983)</b>	<b>\$ (119,594)</b>	



**REVENUES - PW ENGINEERING**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-120-4-310.00	Income Tax	-	-	\$ 94,680		\$ 96,574	\$ 98,505	\$ 100,475	\$ 102,485
001-120-4-334.00	Food & Beverage	-	-	73,500		74,235	74,977	75,727	76,484
001-120-4-335.00	Hotel-Motel Tax	-	-	13,200		13,464	13,733	14,008	14,288
001-120-4-340.00	Sales Tax	-	-	576,347		582,110	587,931	593,810	599,748
001-120-4-341.00	Home Rule Sales Tax	-	-	328,000		331,280	334,593	337,939	341,318
001-120-4-343.00	Use Tax	-	-	16,702		17,036	17,377	17,725	18,080
001-120-4-345.00	Road and Bridge Allotment	-	-	44,700		44,700	44,700	44,700	44,700
001-120-4-350.00	Franchises (charter, ameren)	-	-	223,427		223,427	223,427	223,427	223,427
001-120-4-368.00	Bulk Trash Pickup	-	-	2,700		2,700	2,700	2,700	2,700
001-120-4-391.00	Waste Haulers Fees	-	-	1,500		1,500	1,500	1,500	1,500
001-120-4-601.00	Employee Cont - Health Ins.	-	-	20,700		22,356	24,144	26,076	28,162
001-120-4-602.00	Employee Cont - Pension	-	-	32,305		32,951	33,610	34,282	34,968
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$1,427,762</b>		<b>\$1,442,333</b>	<b>\$1,457,197</b>	<b>\$1,472,369</b>	<b>\$1,487,860</b>





**EXPENSES - PW ENGINEERING**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-120-5-100.00	Regular Salaries	\$ 664,929	\$ 790,993	\$ 792,307	0.2%	\$ 808,153	\$ 824,316	\$ 840,802	\$ 857,618
001-120-5-100.50	Regular Salaries - Elected Officials	-	-	-	-	-	-	-	-
001-120-5-101.00	Overtime	12,991	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
001-120-5-102.00	Shift Premium	-	25	25	0.0%	25	25	25	25
001-120-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
001-120-5-104.00	Allowances	-	-	-	-	-	-	-	-
001-120-5-105.00	Christmas Bonus	1,500	1,800	1,950	8.3%	1,950	1,950	1,950	1,950
001-120-5-106.00	Unemployment Insurance	-	-	6,525	-	6,590	6,656	6,723	6,790
001-120-5-107.00	Social Security	-	-	48,300	-	49,266	50,251	51,256	52,281
001-120-5-108.00	Medicare	-	-	11,350	-	11,577	11,809	12,045	12,286
001-120-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-120-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
001-120-5-111.00	Retirement - IMRF	114,047	128,552	124,305	-3.3%	126,791	129,327	131,914	134,552
001-120-5-112.00	Health Insurance	-	-	189,400	-	204,552	220,916	238,589	257,676
<b>PERSONNEL</b>		<b>793,467</b>	<b>936,370</b>	<b>1,189,162</b>	<b>27.0%</b>	<b>1,223,904</b>	<b>1,260,250</b>	<b>1,298,304</b>	<b>1,338,178</b>
001-120-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
001-120-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-120-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-120-5-202.00	Survey / Engineering - Non Capital	853	-	1,000	-	1,000	1,000	1,000	1,000
001-120-5-204.00	Tuition Reimbursement	1,090	3,500	4,000	14.3%	4,080	4,162	4,245	4,330
001-120-5-205.00	Legal Fees	-	-	-	-	-	-	-	-
001-120-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
001-120-5-207.00	Training & Meeting Expenses	30	1,000	2,000	100.0%	2,040	2,081	2,123	2,165
001-120-5-220.00	Bonds, Notary fees, License's & Titles	99	200	200	0.0%	200	200	200	200
001-120-5-225.00	Membership Dues	397	880	880	0.0%	898	916	934	953
001-120-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>2,469</b>	<b>5,580</b>	<b>8,080</b>	<b>44.8%</b>	<b>8,218</b>	<b>8,359</b>	<b>8,502</b>	<b>8,648</b>
001-120-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
001-120-5-302.00	Public Relations	-	501	1,000	99.6%	1,000	1,000	1,000	1,000
001-120-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
001-120-5-304.00	Equipment Rental & Leases	440	-	30,500	-	30,653	30,806	30,960	31,115
001-120-5-305.00	Electric Utility	175,796	-	105,000	-	106,575	108,174	109,797	111,444
001-120-5-306.00	Telephone Utility	-	-	-	-	-	-	-	-
001-120-5-307.00	Sewer Utility	-	-	-	-	-	-	-	-
001-120-5-308.00	Water Utility	-	-	-	-	-	-	-	-
001-120-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
001-120-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
001-120-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-120-5-320.00	Technical and Outside Service	30,598	-	31,000	-	31,465	31,937	32,416	32,902
001-120-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
001-120-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
001-120-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
001-120-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
001-120-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-120-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>206,834</b>	<b>501</b>	<b>167,500</b>		<b>169,693</b>	<b>171,917</b>	<b>174,173</b>	<b>176,461</b>
001-120-5-401.00	Postage Expense	-	-	-	-	-	-	-	-
001-120-5-402.00	Office Furniture and Equipment	-	-	-	-	-	-	-	-
001-120-5-403.00	Petty Cash	20	100	100	0.0%	100	100	100	100
001-120-5-410.00	Vehicle Fuel	-	-	-	-	-	-	-	-
001-120-5-421.00	Renovation or Remodeling	-	-	-	-	-	-	-	-



**EXPENSES - PW ENGINEERING**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-120-5-425.00	Uniform Purchase	4,024	6,000	6,000	0.0%	6,000	6,000	6,000	6,000
001-120-5-426.00	Reference Material	-	200	200	0.0%	200	200	200	200
001-120-5-430.00	Election Expenses	-	-	-	-	-	-	-	-
001-120-5-438.00	IT Supplies	-	-	-	-	-	-	-	-
001-120-5-438.50	IT Hardware	-	-	-	-	-	-	-	-
001-120-5-438.75	IT Software	-	-	-	-	-	-	-	-
001-120-5-450.00	Maintenance to Equipment	3,623	2,500	-	-100.0%	-	-	-	-
001-120-5-451.00	Maintenance to Buildings	-	-	-	-	-	-	-	-
001-120-5-452.00	Maintenance to Rolling Stock	-	-	-	-	-	-	-	-
001-120-5-453.00	Maintenance to Radio	-	-	-	-	-	-	-	-
001-120-5-455.00	Miscellaneous	-	100	-	-100.0%	-	-	-	-
001-120-5-470.00	Minor Equipment	-	-	2,500	-	2,500	2,500	2,500	2,500
001-120-5-480.00	Supplies	156,298	800	900	12.5%	918	936	955	974
001-120-5-499.00	Contingencies	-	-	-	-	-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>163,965</b>	<b>9,700</b>	<b>9,700</b>	<b>0.0%</b>	<b>9,718</b>	<b>9,736</b>	<b>9,755</b>	<b>9,774</b>
001-120-5-501.00	Land	-	-	-	-	-	-	-	-
001-120-5-501.10	Right of Way	-	-	-	-	-	-	-	-
001-120-5-501.20	Easements	-	-	-	-	-	-	-	-
001-120-5-502.00	Equipment & Rolling Stock	11,191	-	-	-	-	-	-	-
001-120-5-502.50	Equipment Accessories	2,498	-	-	-	-	-	-	-
001-120-5-503.00	Survey / Engineering - Capital	-	-	-	-	-	-	-	-
001-120-5-504.00	Buildings & Structures	-	-	-	-	-	-	-	-
001-120-5-505.00	Streets & Alleys	-	-	-	-	-	-	-	-
001-120-5-506.00	Storm Drainage	-	-	-	-	-	-	-	-
001-120-5-507.00	Other Capital Improvements	847,166	-	-	-	-	-	-	-
<b>CAPITAL</b>		<b>860,855</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-120-5-601.00	Debt - Principle	-	-	-	-	-	-	-	-
001-120-5-602.00	Debt - Interest	-	-	-	-	-	-	-	-
001-120-5-603.00	Other Debt Services	-	-	-	-	-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-120-5-705.00	Transfer to General Fund	-	-	-	-	-	-	-	-
001-120-5-710.00	Transfer to MFT	-	-	-	-	-	-	-	-
001-120-5-715.00	Transfer to Food & Bev	-	-	-	-	-	-	-	-
001-120-5-720.00	Transfer to Hotel / Motel	-	-	-	-	-	-	-	-
001-120-5-725.00	Transfer to Home Rule	-	-	-	-	-	-	-	-
001-120-5-730.00	Transfer to Sales Tax Rebates	-	-	-	-	-	-	-	-
001-120-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-	-	-	-	-	-
001-120-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-	-	-	-	-	-
001-120-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-	-	-	-	-	-
001-120-5-740.00	Transfer to City Property / Rplcmnt	-	-	42,833	-	43,270	43,716	44,171	44,636
001-120-5-745.00	Transfer to Police Pension	-	-	-	-	-	-	-	-
001-120-5-750.00	Transfer to Police Escrow	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>42,833</b>	<b>-</b>	<b>43,270</b>	<b>43,716</b>	<b>44,171</b>	<b>44,636</b>
<b>DEPARTMENT BUDGET</b>		<b>\$ 2,027,590</b>	<b>\$ 952,151</b>	<b>\$ 1,417,275</b>	<b>48.8%</b>	<b>\$ 1,454,803</b>	<b>\$ 1,493,978</b>	<b>\$ 1,534,905</b>	<b>\$ 1,577,697</b>

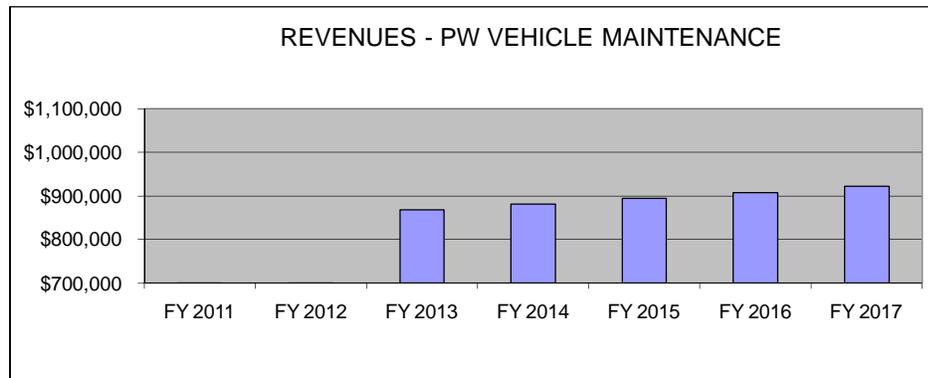
**SUMMARY - PW VEHICLE MAINTENANCE**

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 271,304		\$ 274,017	\$ 276,757	\$ 279,525	\$ 282,320
Other Taxes	-	-	580,190		589,694	599,368	609,213	619,234
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	-		-	-	-	-
Employee Contributions	-	-	16,800		17,514	18,272	19,078	19,936
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	<b>868,294</b>		<b>881,225</b>	<b>894,397</b>	<b>907,816</b>	<b>921,490</b>
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	282,048	282,711	361,286	27.8%	372,137	383,505	395,426	407,937
Professional	1,415	2,080	2,730	31.3%	2,766	2,803	2,840	2,878
Contractual	6,048	7,700	7,700	0.0%	7,850	8,003	8,159	8,319
Supplies	335,458	269,100	499,100	85.5%	518,642	539,055	560,380	582,661
<b>Operating Expenses</b>	<b>624,969</b>	<b>561,591</b>	<b>870,816</b>	<b>55.1%</b>	<b>901,395</b>	<b>933,366</b>	<b>966,805</b>	<b>1,001,795</b>
Capital	10,258	12,000	-	-100.0%	-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>635,227</b>	<b>573,591</b>	<b>870,816</b>	<b>51.8%</b>	<b>901,395</b>	<b>933,366</b>	<b>966,805</b>	<b>1,001,795</b>
<b>Result from Operations</b>	<b>(635,227)</b>	<b>(573,591)</b>	<b>(2,522)</b>		<b>(20,170)</b>	<b>(38,969)</b>	<b>(58,989)</b>	<b>(80,305)</b>
Cash Reserve Fund Transfer	-	-	26,049		26,437	26,832	27,234	27,645
Fund Balance Allocation	-	-	17,366		17,625	17,888	18,156	18,430
<b>Total Reserve Contributions</b>	-	-	<b>43,415</b>	-	<b>44,062</b>	<b>44,720</b>	<b>45,390</b>	<b>46,075</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$(635,227)</b>	<b>\$(573,591)</b>	<b>\$(45,937)</b>	<b>\$ -</b>	<b>\$(64,232)</b>	<b>\$(83,689)</b>	<b>\$(104,379)</b>	<b>\$(126,380)</b>



**REVENUES - PW VEHICLE MAINTENANCE**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-130-4-310.00	Income Tax	-	-	\$ 270,516		\$ 275,926	\$ 281,445	\$ 287,074	\$ 292,815
001-130-4-334.00	Food & Beverage	-	-	210,000		212,100	214,221	216,363	218,527
001-130-4-335.00	Hotel-Motel Tax	-	-	44,000		44,880	45,778	46,694	47,628
001-130-4-340.00	Sales Tax	-	-	172,904		174,633	176,379	178,143	179,924
001-130-4-341.00	Home Rule Sales Tax	-	-	98,400		99,384	100,378	101,382	102,396
001-130-4-343.00	Use Tax	-	-	55,674		56,788	57,924	59,082	60,264
001-130-4-601.00	Employee Cont - Health Ins.	-	-	6,300		6,804	7,348	7,936	8,571
001-130-4-602.00	Employee Cont - Pension	-	-	10,500		10,710	10,924	11,142	11,365
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 868,294</b>		<b>\$ 881,225</b>	<b>\$ 894,397</b>	<b>\$ 907,816</b>	<b>\$ 921,490</b>





**EXPENSES - PW VEHICLE MAINTENANCE**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-130-5-100.00	Regular Salaries	\$ 232,637	\$ 232,851	\$ 232,851	0.0%	\$ 237,508	\$ 242,258	\$ 247,103	\$ 252,045
001-130-5-100.50	Regular Salaries - Elected Officials	-	-	-	-	-	-	-	-
001-130-5-101.00	Overtime	6,526	5,500	5,500	0.0%	5,500	5,500	5,500	5,500
001-130-5-102.00	Shift Premium	-	-	-	-	-	-	-	-
001-130-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
001-130-5-104.00	Allowances	-	-	-	-	-	-	-	-
001-130-5-105.00	Christmas Bonus	600	600	600	0.0%	600	600	600	600
001-130-5-106.00	Unemployment Insurance	-	-	1,495	-	1,510	1,525	1,540	1,555
001-130-5-107.00	Social Security	-	-	14,450	-	14,739	15,034	15,335	15,642
001-130-5-108.00	Medicare	-	-	3,375	-	3,443	3,512	3,582	3,654
001-130-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-130-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
001-130-5-111.00	Retirement - IMRF	42,285	43,760	40,315	-7.9%	41,121	41,943	42,782	43,638
001-130-5-112.00	Health Insurance	-	-	62,700	-	67,716	73,133	78,984	85,303
<b>PERSONNEL</b>		<b>282,048</b>	<b>282,711</b>	<b>361,286</b>	<b>27.8%</b>	<b>372,137</b>	<b>383,505</b>	<b>395,426</b>	<b>407,937</b>
001-130-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
001-130-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-130-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-130-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
001-130-5-204.00	Tuition Reimbursement	1,276	1,800	1,800	0.0%	1,836	1,873	1,910	1,948
001-130-5-205.00	Legal Fees	-	-	-	-	-	-	-	-
001-130-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
001-130-5-207.00	Training & Meeting Expenses	-	100	750	650.0%	750	750	750	750
001-130-5-220.00	Bonds, Notary fees, License's & Titles	-	-	-	-	-	-	-	-
001-130-5-225.00	Membership Dues	139	180	180	0.0%	180	180	180	180
001-130-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>1,415</b>	<b>2,080</b>	<b>2,730</b>	<b>31.3%</b>	<b>2,766</b>	<b>2,803</b>	<b>2,840</b>	<b>2,878</b>
001-130-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
001-130-5-302.00	Public Relations	-	-	-	-	-	-	-	-
001-130-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
001-130-5-304.00	Equipment Rental & Leases	-	200	200	0.0%	200	200	200	200
001-130-5-305.00	Electric Utility	-	-	-	-	-	-	-	-
001-130-5-306.00	Telephone Utility	-	-	-	-	-	-	-	-
001-130-5-307.00	Sewer Utility	-	-	-	-	-	-	-	-
001-130-5-308.00	Water Utility	-	-	-	-	-	-	-	-
001-130-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
001-130-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
001-130-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-130-5-320.00	Technical and Outside Service	3,763	4,500	4,500	0.0%	4,590	4,682	4,776	4,872
001-130-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
001-130-5-327.00	Uniform Rental	2,285	3,000	3,000	0.0%	3,060	3,121	3,183	3,247
001-130-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
001-130-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
001-130-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-130-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>6,048</b>	<b>7,700</b>	<b>7,700</b>	<b>0.0%</b>	<b>7,850</b>	<b>8,003</b>	<b>8,159</b>	<b>8,319</b>
001-130-5-401.00	Postage Expense	-	-	-	-	-	-	-	-
001-130-5-402.00	Office Furniture and Equipment	-	-	-	-	-	-	-	-
001-130-5-403.00	Petty Cash	-	-	-	-	-	-	-	-
001-130-5-410.00	Vehicle Fuel	173,070	130,000	320,000	146.2%	336,000	352,800	370,440	388,962



**EXPENSES - PW VEHICLE MAINTENANCE**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-130-5-421.00	Renovation or Remodeling	-	-	-		-	-	-	-
001-130-5-425.00	Uniform Purchase	700	1,500	1,500	0.0%	1,500	1,500	1,500	1,500
001-130-5-426.00	Reference Material	-	500	500	0.0%	500	500	500	500
001-130-5-430.00	Election Expenses	-	-	-		-	-	-	-
001-130-5-438.00	IT Supplies	-	-	-		-	-	-	-
001-130-5-438.50	IT Hardware	-	-	-		-	-	-	-
001-130-5-438.75	IT Software	-	-	-		-	-	-	-
001-130-5-450.00	Maintenance to Equipment	-	-	2,500		2,550	2,601	2,653	2,706
001-130-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-130-5-452.00	Maintenance to Rolling Stock	59,171	24,500	54,500	122.4%	55,590	56,702	57,836	58,993
001-130-5-453.00	Maintenance to Radio	574	2,500	-	-100.0%	-	-	-	-
001-130-5-455.00	Miscellaneous	-	100	-	-100.0%	-	-	-	-
001-130-5-470.00	Minor Equipment	-	-	11,500		11,730	11,965	12,204	12,448
001-130-5-480.00	Supplies	101,943	110,000	108,600	-1.3%	110,772	112,987	115,247	117,552
001-130-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>335,458</b>	<b>269,100</b>	<b>499,100</b>	<b>85.5%</b>	<b>518,642</b>	<b>539,055</b>	<b>560,380</b>	<b>582,661</b>
001-130-5-501.00	Land	-	-	-		-	-	-	-
001-130-5-501.10	Right of Way	-	-	-		-	-	-	-
001-130-5-501.20	Easements	-	-	-		-	-	-	-
001-130-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-130-5-502.50	Equipment Accessories	10,258	12,000	-	-100.0%	-	-	-	-
001-130-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-130-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-130-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-130-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-130-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>10,258</b>	<b>12,000</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-130-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-130-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-130-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-130-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-130-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-130-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-130-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-130-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-130-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-130-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-130-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-130-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-130-5-740.00	Transfer to City Property / Rplcmnt	-	-	26,049		26,437	26,832	27,234	27,645
001-130-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-130-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>26,049</b>		<b>26,437</b>	<b>26,832</b>	<b>27,234</b>	<b>27,645</b>
<b>OPERATING BUDGET</b>		<b>\$ 635,227</b>	<b>\$ 573,591</b>	<b>\$ 896,865</b>	<b>56.4%</b>	<b>\$ 927,832</b>	<b>\$ 960,198</b>	<b>\$ 994,039</b>	<b>\$ 1,029,440</b>

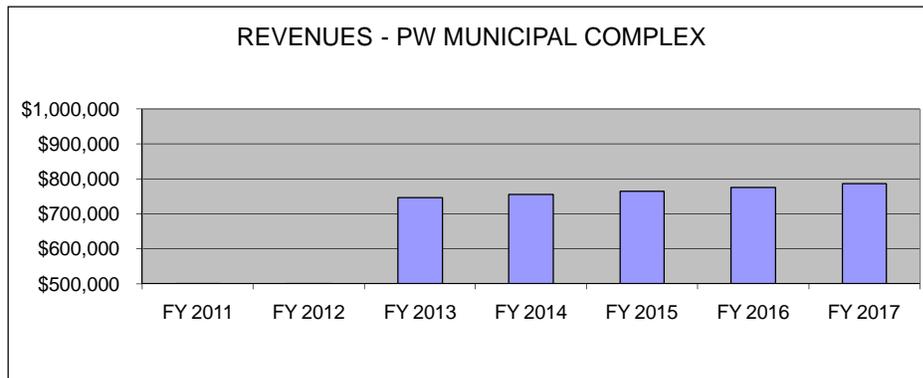
**SUMMARY - PW MUNICIPAL COMPLEX**

	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		FY 2014	PROJECTED		
			FY 2013	CHANGE		FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 180,869		\$ 182,678	\$ 184,505	\$ 186,350	\$ 188,214
Other Taxes	-	-	353,990		359,519	365,143	370,864	376,683
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	195,361		197,315	199,288	201,281	203,294
Charges for Service	-	-	-		-	-	-	-
Employee Contributions	-	-	15,325		15,803	16,304	16,830	17,382
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	<b>745,546</b>		<b>755,315</b>	<b>765,240</b>	<b>775,325</b>	<b>785,573</b>
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	253,982	360,390	383,152	6.3%	392,442	402,061	412,027	422,358
Professional	-	1,700	2,150	26.5%	2,193	2,237	2,281	2,327
Contractual	180,525	230,300	226,000	-1.9%	232,475	239,137	245,994	253,051
Supplies	57,390	130,900	86,800	-33.7%	88,322	89,875	91,458	93,072
<b>Operating Expenses</b>	<b>491,897</b>	<b>723,290</b>	<b>698,102</b>	<b>-3.5%</b>	<b>715,432</b>	<b>733,310</b>	<b>751,760</b>	<b>770,808</b>
Capital	-	5,700	-	-100.0%	-	-	-	-
Debt Payments	850,036	114,900	7,300	-93.6%	7,300	7,300	7,300	7,300
<b>Total Operating Expenses</b>	<b>1,341,933</b>	<b>843,890</b>	<b>705,402</b>	<b>-16.4%</b>	<b>722,732</b>	<b>740,610</b>	<b>759,060</b>	<b>778,108</b>
<b>Result from Operations</b>	<b>(1,341,933)</b>	<b>(843,890)</b>	<b>40,144</b>		<b>32,583</b>	<b>24,630</b>	<b>16,265</b>	<b>7,465</b>
Cash Reserve Fund Transfer	-	-	22,366		22,478	22,590	22,703	22,817
Fund Balance Allocation	-	-	14,911		15,106	15,305	15,507	15,711
<b>Total Reserve Contributions</b>	-	-	<b>37,277</b>	-	<b>37,584</b>	<b>37,895</b>	<b>38,210</b>	<b>38,528</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ (1,341,933)</b>	<b>\$ (843,890)</b>	<b>\$ 2,866</b>		<b>\$ (5,001)</b>	<b>\$ (13,265)</b>	<b>\$ (21,945)</b>	<b>\$ (31,063)</b>



**REVENUES - PW MUNICIPAL COMPLEX**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-150-4-310.00	Income Tax			\$ 148,784		\$ 151,759	\$ 154,794	\$ 157,890	\$ 161,048
001-150-4-334.00	Food & Beverage			115,500		116,655	117,822	119,000	120,190
001-150-4-335.00	Hotel-Motel Tax			39,600		39,996	40,396	40,800	41,208
001-150-4-340.00	Sales Tax			115,269		116,422	117,586	118,762	119,950
001-150-4-341.00	Home Rule Sales Tax			65,600		66,256	66,919	67,588	68,264
001-150-4-343.00	Use Tax			50,107		51,109	52,131	53,174	54,237
001-150-4-395.00	Rents and Leases			195,361		197,315	199,288	201,281	203,294
001-150-4-601.00	Employee Cont - Health Ins.			2,850		3,078	3,324	3,590	3,877
001-150-4-602.00	Employee Cont - Pension			12,475		12,725	12,980	13,240	13,505
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 745,546</b>		<b>\$ 755,315</b>	<b>\$ 765,240</b>	<b>\$ 775,325</b>	<b>\$ 785,573</b>





**EXPENSES - PW MUNICIPAL COMPLEX**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-150-5-100.00	Regular Salaries	\$ 209,918	\$ 294,136	\$ 279,508	-5.0%	\$ 285,098	\$ 290,800	\$ 296,616	\$ 302,548
001-150-5-100.50	Regular Salaries - Elected Officials	-	-	-	-	-	-	-	-
001-150-5-101.00	Overtime	5,012	5,000	5,000	0.0%	5,000	5,000	5,000	5,000
001-150-5-102.00	Shift Premium	546	1,200	1,200	0.0%	1,200	1,200	1,200	1,200
001-150-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
001-150-5-104.00	Allowances	-	-	-	-	-	-	-	-
001-150-5-105.00	Christmas Bonus	450	750	300	-60.0%	300	300	300	300
001-150-5-106.00	Unemployment Insurance	-	-	3,100	-	3,131	3,162	3,194	3,226
001-150-5-107.00	Social Security	-	-	17,200	-	17,544	17,895	18,253	18,618
001-150-5-108.00	Medicare	-	-	4,050	-	4,131	4,214	4,298	4,384
001-150-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-150-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
001-150-5-111.00	Retirement - IMRF	38,056	59,304	42,994	-27.5%	43,854	44,731	45,626	46,539
001-150-5-112.00	Health Insurance	-	-	29,800	-	32,184	34,759	37,540	40,543
<b>PERSONNEL</b>		<b>253,982</b>	<b>360,390</b>	<b>383,152</b>	<b>6.3%</b>	<b>392,442</b>	<b>402,061</b>	<b>412,027</b>	<b>422,358</b>
001-150-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
001-150-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-150-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-150-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
001-150-5-204.00	Tuition Reimbursement	-	1,500	1,500	0.0%	1,530	1,561	1,592	1,624
001-150-5-205.00	Legal Fees	-	-	-	-	-	-	-	-
001-150-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
001-150-5-207.00	Training & Meeting Expenses	-	100	500	400.0%	510	520	530	541
001-150-5-220.00	Bonds, Notary fees, License's & Titles	-	-	-	-	-	-	-	-
001-150-5-225.00	Membership Dues	-	100	150	50.0%	153	156	159	162
001-150-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>-</b>	<b>1,700</b>	<b>2,150</b>	<b>26.5%</b>	<b>2,193</b>	<b>2,237</b>	<b>2,281</b>	<b>2,327</b>
001-150-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
001-150-5-302.00	Public Relations	-	-	-	-	-	-	-	-
001-150-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
001-150-5-304.00	Equipment Rental & Leases	69	300	500	66.7%	510	520	530	541
001-150-5-305.00	Electric Utility	126,049	165,000	156,000	-5.5%	160,680	165,500	170,465	175,579
001-150-5-306.00	Telephone Utility	(110)	-	-	-	-	-	-	-
001-150-5-307.00	Sewer Utility	10,308	10,000	11,500	15.0%	11,845	12,200	12,566	12,943
001-150-5-308.00	Water Utility	20,406	22,500	20,000	-11.1%	20,600	21,218	21,855	22,511
001-150-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
001-150-5-310.00	Gas Utility	6,792	7,500	8,000	6.7%	8,240	8,487	8,742	9,004
001-150-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-150-5-320.00	Technical and Outside Service	17,011	25,000	30,000	20.0%	30,600	31,212	31,836	32,473
001-150-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
001-150-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
001-150-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
001-150-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
001-150-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-150-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>180,525</b>	<b>230,300</b>	<b>226,000</b>	<b>-1.9%</b>	<b>232,475</b>	<b>239,137</b>	<b>245,994</b>	<b>253,051</b>
001-150-5-401.00	Postage Expense	-	-	-	-	-	-	-	-
001-150-5-402.00	Office Furniture and Equipment	3,165	2,500	3,500	40.0%	3,570	3,641	3,714	3,788
001-150-5-403.00	Petty Cash	-	-	-	-	-	-	-	-
001-150-5-410.00	Vehicle Fuel	-	-	-	-	-	-	-	-
001-150-5-421.00	Renovation or Remodeling	17,257	74,500	21,500	-71.1%	21,930	22,369	22,816	23,272



**EXPENSES - PW MUNICIPAL COMPLEX**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-150-5-425.00	Uniform Purchase	1,780	4,000	4,200	5.0%	4,200	4,200	4,200	4,200
001-150-5-426.00	Reference Material	-	-	-		-	-	-	-
001-150-5-430.00	Election Expenses	-	-	-		-	-	-	-
001-150-5-438.00	IT Supplies	-	-	-		-	-	-	-
001-150-5-438.50	IT Hardware	-	-	-		-	-	-	-
001-150-5-438.75	IT Software	-	-	-		-	-	-	-
001-150-5-450.00	Maintenance to Equipment	5,566	9,000	11,500	27.8%	11,730	11,965	12,204	12,448
001-150-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-150-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-150-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
001-150-5-455.00	Miscellaneous	-	100	6,500	6400.0%	6,500	6,500	6,500	6,500
001-150-5-470.00	Minor Equipment	-	-	-		-	-	-	-
001-150-5-480.00	Supplies	29,622	40,800	39,600	-2.9%	40,392	41,200	42,024	42,864
001-150-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>57,390</b>	<b>130,900</b>	<b>86,800</b>	<b>-33.7%</b>	<b>88,322</b>	<b>89,875</b>	<b>91,458</b>	<b>93,072</b>
001-150-5-501.00	Land	-	-	-		-	-	-	-
001-150-5-501.10	Right of Way	-	-	-		-	-	-	-
001-150-5-501.20	Easements	-	-	-		-	-	-	-
001-150-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-150-5-502.50	Equipment Accessories	-	5,700	-	-100.0%	-	-	-	-
001-150-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-150-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-150-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-150-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-150-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>5,700</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-150-5-601.00	Debt - Principle	850,036	114,900	-	-100.0%	-	-	-	-
001-150-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-150-5-603.00	Other Debt Services	-	-	7,300		7,300	7,300	7,300	7,300
<b>DEBT PAYMENTS</b>		<b>850,036</b>	<b>114,900</b>	<b>7,300</b>	<b>-93.6%</b>	<b>7,300</b>	<b>7,300</b>	<b>7,300</b>	<b>7,300</b>
001-150-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-150-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-150-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-150-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-150-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-150-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-150-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-150-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-150-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-150-5-740.00	Transfer to City Property / Rplcmnt	-	-	22,366		22,478	22,590	22,703	22,817
001-150-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-150-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>22,366</b>		<b>22,478</b>	<b>22,590</b>	<b>22,703</b>	<b>22,817</b>
<b>OPERATING BUDGET</b>		<b>\$ 1,341,933</b>	<b>\$ 843,890</b>	<b>\$ 727,768</b>	<b>-13.8%</b>	<b>\$ 745,210</b>	<b>\$ 763,200</b>	<b>\$ 781,763</b>	<b>\$ 800,925</b>

## Parks and Recreation Department

**MISSION: The Men and Women of the Fairview Heights Parks and Recreation Department are committed to provide recreation and facilities at the highest level of capability for our residents and visitors throughout the year. Be it through programs, events or just recreation of their choice, we take pride in making their endeavor as safe, pleasant and fulfilling as we can and always with a smile.**

The Parks and Rec. Department has 12 full-time employees and a host of part-time and volunteers to help accomplish services and maintaining City Parks. The department timeline is 363 days a year with the Parks being closed only for Christmas and New Year's Day. Park grounds include Pleasant Ridge Park, Moody Park at Longacre, Old Lincoln Trail Park, French Village Park, Ogles Creek Mini Park, Fox Creek Mini Park, City Hall Complex and snow removal at the Fire Departments, which is approximately 226 acres of responsibility.

In the upcoming budget, spirits are high in anticipation of creating a Recreation Center for department use. We feel confident that this will enhance our programming and services to provide even more for our customers. Along with starting a CIP program to maintain standards and create new and better facilities, staff is looking forward to the challenges of the new budget year.

The Parks and Recreation Department is ready to meet and exceed its goals for FY13 and anticipates the opportunity to ensure City Council that they can be proud to represent the City of Fairview Heights.



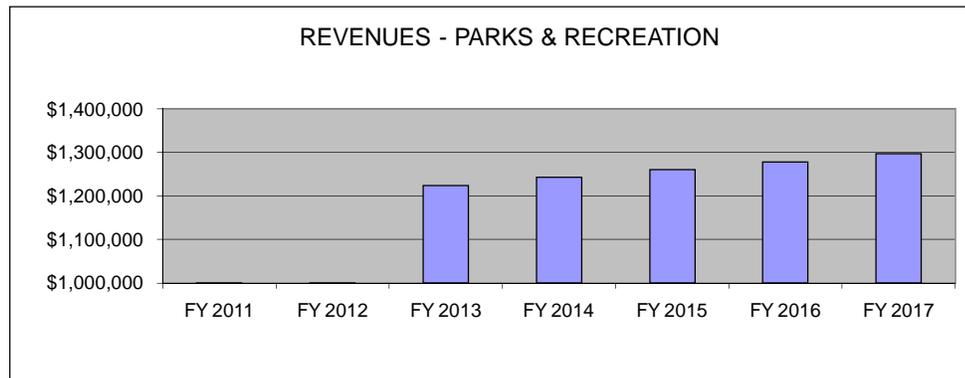
## SUMMARY - PARKS & RECREATION

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 633,043		\$ 639,373	\$ 645,767	\$ 652,225	\$ 658,748
Other Taxes	-	-	522,171		530,452	538,867	547,417	556,104
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	5,000		5,000	5,000	5,000	5,000
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	15,740		16,055	16,376	16,704	17,038
Employee Contributions	-	-	48,450		51,159	54,062	57,173	60,509
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	1,224,404		1,242,039	1,260,072	1,278,519	1,297,399
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	739,456	805,623	1,042,751	29.4%	1,073,779	1,106,269	1,140,316	1,176,024
Professional	35	1,970	3,990	102.5%	4,040	4,091	4,142	4,194
Contractual	8,493	19,350	52,500	171.3%	53,540	54,600	55,683	56,786
Supplies	29,120	30,700	78,950	157.2%	80,470	82,020	83,601	85,214
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>777,104</b>	<b>857,643</b>	<b>1,178,191</b>	<b>37.4%</b>	<b>1,211,829</b>	<b>1,246,980</b>	<b>1,283,742</b>	<b>1,322,218</b>
Capital	-	103,250	-	-100.0%	-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>777,104</b>	<b>960,893</b>	<b>1,178,191</b>	<b>22.6%</b>	<b>1,211,829</b>	<b>1,246,980</b>	<b>1,283,742</b>	<b>1,322,218</b>
<b>Result from Operations</b>	<b>(777,104)</b>	<b>(960,893)</b>	<b>46,213</b>		<b>30,210</b>	<b>13,092</b>	<b>(5,223)</b>	<b>(24,819)</b>
Cash Reserve Fund Transfer	-	-	36,732		36,916	37,101	37,287	37,473
Fund Balance Allocation	-	-	24,488		24,841	25,201	25,570	25,948
<b>Total Reserve Contributions</b>	-	-	61,220		61,757	62,302	62,857	63,421
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ (777,104)</b>	<b>\$ (960,893)</b>	<b>\$ (15,007)</b>	<b>\$ -</b>	<b>\$ (31,547)</b>	<b>\$ (49,210)</b>	<b>\$ (68,080)</b>	<b>\$ (88,240)</b>



**REVENUES - PARKS & RECREATION**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-140-4-310.00	Income Tax	-	-	\$ 243,464		\$ 247,116	\$ 250,823	\$ 254,585	\$ 258,404
001-140-4-334.00	Food & Beverage	-	-	189,000		191,835	194,713	197,634	200,599
001-140-4-335.00	Hotel-Motel Tax	-	-	39,600		40,392	41,200	42,024	42,864
001-140-4-340.00	Sales Tax	-	-	403,443		407,477	411,552	415,668	419,825
001-140-4-341.00	Home Rule Sales Tax	-	-	229,600		231,896	234,215	236,557	238,923
001-140-4-343.00	Use Tax	-	-	50,107		51,109	52,131	53,174	54,237
001-140-4-393.00	User Fees-Parks	-	-	15,740		16,055	16,376	16,704	17,038
001-140-4-399.00	Operating Transfer	-	-	5,000		5,000	5,000	5,000	5,000
001-140-4-601.00	Employee Cont - Health Ins.	-	-	19,450		19,839	20,236	20,641	21,054
001-140-4-602.00	Employee Cont - Pension	-	-	29,000		31,320	33,826	36,532	39,455
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$1,224,404</b>		<b>\$1,242,039</b>	<b>\$1,260,072</b>	<b>\$1,278,519</b>	<b>\$1,297,399</b>





**EXPENSES - PARKS & RECREATION**

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-140-5-100.00	Regular Salaries	\$622,704	\$ 667,681	\$ 683,611	2.4%	\$ 697,283	\$ 711,229	\$ 725,454	\$ 739,963
001-140-5-100.50	Regular Salaries - Elected Officials	-	-	-	-	-	-	-	-
001-140-5-101.00	Overtime	5,513	7,500	15,000	100.0%	15,000	15,000	15,000	15,000
001-140-5-102.00	Shift Premium	87	200	200	0.0%	200	200	200	200
001-140-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
001-140-5-104.00	Allowances	-	-	-	-	-	-	-	-
001-140-5-105.00	Christmas Bonus	1,650	1,800	1,800	0.0%	1,800	1,800	1,800	1,800
001-140-5-106.00	Unemployment Insurance	-	-	5,325	-	5,432	5,541	5,652	5,765
001-140-5-107.00	Social Security	-	-	40,775	-	41,591	42,423	43,271	44,136
001-140-5-108.00	Medicare	-	-	9,540	-	9,731	9,926	10,125	10,328
001-140-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-140-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
001-140-5-111.00	Retirement - IMRF	109,502	128,442	111,300	-13.3%	113,526	115,797	118,113	120,475
001-140-5-112.00	Health Insurance	-	-	175,200	-	189,216	204,353	220,701	238,357
<b>PERSONNEL</b>		<b>739,456</b>	<b>805,623</b>	<b>1,042,751</b>	<b>29.4%</b>	<b>1,073,779</b>	<b>1,106,269</b>	<b>1,140,316</b>	<b>1,176,024</b>
001-140-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
001-140-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-140-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-140-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
001-140-5-204.00	Tuition Reimbursement	20	350	350	0.0%	357	364	371	378
001-140-5-205.00	Legal Fees	-	-	-	-	-	-	-	-
001-140-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
001-140-5-207.00	Training & Meeting Expenses	-	100	1,600	1500.0%	1,632	1,665	1,698	1,732
001-140-5-220.00	Bonds, Notary fees, License's & Titles	-	-	-	-	-	-	-	-
001-140-5-225.00	Membership Dues	15	20	540	2600.0%	551	562	573	584
001-140-5-230.00	Safety Program	-	1,500	1,500	0.0%	1,500	1,500	1,500	1,500
<b>PROFESSIONAL SVCS</b>		<b>35</b>	<b>1,970</b>	<b>3,990</b>	<b>102.5%</b>	<b>4,040</b>	<b>4,091</b>	<b>4,142</b>	<b>4,194</b>
001-140-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
001-140-5-302.00	Public Relations	-	-	5,000	-	5,100	5,202	5,306	5,412
001-140-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
001-140-5-304.00	Equipment Rental & Leases	44	500	500	0.0%	500	500	500	500
001-140-5-305.00	Electric Utility	2,770	7,200	18,000	150.0%	18,360	18,727	19,102	19,484
001-140-5-306.00	Telephone Utility	-	-	-	-	-	-	-	-
001-140-5-307.00	Sewer Utility	37	1,000	2,500	150.0%	2,550	2,601	2,653	2,706
001-140-5-308.00	Water Utility	380	4,400	11,000	150.0%	11,220	11,444	11,673	11,906
001-140-5-309.00	Sanitation Service Utility	5,262	6,250	14,500	132.0%	14,790	15,086	15,388	15,696
001-140-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
001-140-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-140-5-320.00	Technical and Outside Service	-	-	1,000	-	1,020	1,040	1,061	1,082
001-140-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
001-140-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
001-140-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
001-140-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
001-140-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-140-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>8,493</b>	<b>19,350</b>	<b>52,500</b>	<b>171.3%</b>	<b>53,540</b>	<b>54,600</b>	<b>55,683</b>	<b>56,786</b>
001-140-5-401.00	Postage Expense	-	-	-	-	-	-	-	-
001-140-5-402.00	Office Furniture and Equipment	-	-	-	-	-	-	-	-
001-140-5-403.00	Petty Cash	-	-	-	-	-	-	-	-
001-140-5-410.00	Vehicle Fuel	-	-	-	-	-	-	-	-
001-140-5-421.00	Renovation or Remodeling	-	-	-	-	-	-	-	-
001-140-5-425.00	Uniform Purchase	2,027	2,700	2,700	0.0%	2,700	2,700	2,700	2,700
001-140-5-426.00	Reference Material	-	-	-	-	-	-	-	-



**EXPENSES - PARKS & RECREATION**

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-140-5-430.00	Election Expenses	-	-	-		-	-	-	-
001-140-5-438.00	IT Supplies	-	-	-		-	-	-	-
001-140-5-438.50	IT Hardware	-	-	-		-	-	-	-
001-140-5-438.75	IT Software	-	-	-		-	-	-	-
001-140-5-450.00	Maintenance to Equipment	-	-	-		-	-	-	-
001-140-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-140-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-140-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
001-140-5-455.00	Miscellaneous	-	-	-		-	-	-	-
001-140-5-470.00	Minor Equipment	-	-	250		250	250	250	250
001-140-5-480.00	Supplies	27,093	28,000	76,000	171.4%	77,520	79,070	80,651	82,264
001-140-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>29,120</b>	<b>30,700</b>	<b>78,950</b>	<b>157.2%</b>	<b>80,470</b>	<b>82,020</b>	<b>83,601</b>	<b>85,214</b>
001-140-5-501.00	Land	-	-	-		-	-	-	-
001-140-5-501.10	Right of Way	-	-	-		-	-	-	-
001-140-5-501.20	Easements	-	-	-		-	-	-	-
001-140-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-140-5-502.50	Equipment Accessories	-	250	-	-100.0%	-	-	-	-
001-140-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-140-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-140-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-140-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-140-5-507.00	Other Capital Improvements	-	103,000	-	-100.0%	-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>103,250</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-140-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-140-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-140-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-140-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-140-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-140-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-140-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-140-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-140-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-140-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-140-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-140-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-140-5-740.00	Transfer to City Property / Rplcmnt	-	-	36,732		36,916	37,101	37,287	37,473
001-140-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-140-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>36,732</b>		<b>36,916</b>	<b>37,101</b>	<b>37,287</b>	<b>37,473</b>
<b>OPERTING BUDGET</b>		<b>\$777,104</b>	<b>\$ 960,893</b>	<b>\$1,214,923</b>	<b>26.4%</b>	<b>\$1,248,745</b>	<b>\$1,284,081</b>	<b>\$1,321,029</b>	<b>\$1,359,691</b>

## **LAND USE & DEVELOPMENT**

The Land Use & Development Department is responsible for several inter-related functions of the City; the planning & development function and the building code permitting and enforcement function. The planning function entails the formulation and implementation of the City's Comprehensive Plan and Development Code, which includes zoning, land use and subdivision management regulations.

The Department is also responsible for working with appointed boards, including the Planning Commission, Zoning Board of Appeals, Economic Development Commission and other special committees. We work with these appointed bodies through the preparation of research materials and application processing prior to their review by the appropriate board, commission or committee. The other function of the Department involves building inspections, code enforcement, and animal control. The Department reviews architectural designs for compliance with the adopted building and associated codes and conducts inspections of new construction and existing residential units for compliance with relevant codes. The Department also oversees the Property Maintenance Code and Occupancy permits for both residential and commercial properties.

In the calendar year 2011, the building division issued 577 building and sign permits. Additionally we conducted 1953 inspections on new construction, commercial/residential occupancy permits, daycare exterior inspections, property maintenance violations and complaints, sign permit inspections, application reviews on commercial, residential & signage. We also performed 559 plan reviews.

On the property maintenance side, 1167 inspections were conducted. Additionally, 373 electrical inspections and 337 plumbing inspections were conducted. We issued 943 occupancy permits during 2011 as well.

On the code side, there were 377 court cases and 585 citations. Additionally we had 417 animal complaints, 108 animals reported lost or found, and 233 animals handled (caught).

The Department responded to 118 FOIA requests.

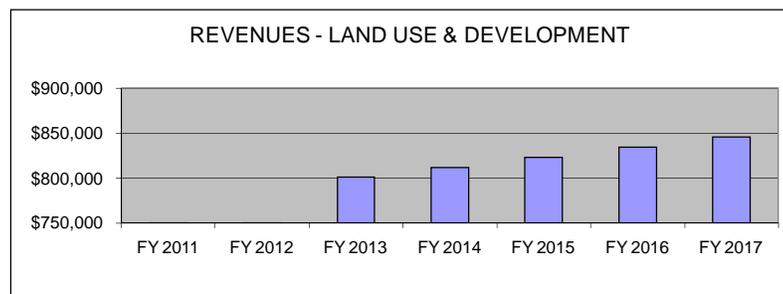
## SUMMARY - LAND USE & DEVELOPMENT

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ 316,521		\$ 319,687	\$ 322,883	\$ 326,112	\$ 329,373
Other Taxes	-	-	203,066		205,668	208,305	210,976	213,683
Licenses	-	-	102,150		103,172	104,204	105,246	106,298
Permits	-	-	147,600		151,602	155,715	159,945	164,292
Intergovernmental	-	-	1,100		1,100	1,100	1,100	1,100
Fees / Fines	-	-	5,000		5,000	5,000	5,000	5,000
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	-		-	-	-	-
Employee Contributions	-	-	25,300		25,426	25,555	25,686	25,820
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	<b>800,738</b>		<b>811,655</b>	<b>822,762</b>	<b>834,065</b>	<b>845,566</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	471,994	541,096	619,488	14.5%	636,883	655,068	674,093	694,013
Professional	10,206	7,971	9,005	13.0%	9,093	9,183	9,274	9,368
Contractual	597,583	30,466	77,750	155.2%	79,293	80,867	82,472	84,109
Supplies	6,230	11,835	37,235	214.6%	37,559	37,889	38,226	38,569
<b>Operating Expenses</b>	<b>1,086,013</b>	<b>591,368</b>	<b>743,478</b>	<b>25.7%</b>	<b>762,828</b>	<b>783,007</b>	<b>804,065</b>	<b>826,059</b>
Capital	-	150	-	-100.0%	-	-	-	-
Debt Payments	496,974	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>1,582,987</b>	<b>591,518</b>	<b>743,478</b>	<b>25.7%</b>	<b>762,828</b>	<b>783,007</b>	<b>804,065</b>	<b>826,059</b>
<i>Result from Operations</i>	<i>(1,582,987)</i>	<i>(591,518)</i>	<i>57,260</i>		<i>48,827</i>	<i>39,755</i>	<i>30,000</i>	<i>19,507</i>
Cash Reserve Fund Transfer	-	-	24,022		24,142	24,263	24,384	24,506
Fund Balance Allocation	-	-	16,015		16,233	16,455	16,681	16,911
<b>Total Reserve Contributions</b>	-	-	<b>40,037</b>	-	<b>40,375</b>	<b>40,718</b>	<b>41,065</b>	<b>41,417</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$(1,582,987)</b>	<b>\$(591,518)</b>	<b>\$ 17,223</b>	<b>\$ -</b>	<b>\$ 8,452</b>	<b>\$ (963)</b>	<b>\$ (11,065)</b>	<b>\$ (21,910)</b>



**REVENUES - LAND USE & DEVELOPMENT**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-160-4-301.00	Building Permits	\$ -	\$ -	\$ 100,000		\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551
001-160-4-302.00	Plumbing Permits	-	-	1,500		1,545	1,591	1,639	1,688
001-160-4-303.00	Electric Permits	-	-	4,500		4,635	4,774	4,917	5,065
001-160-4-305.00	Demo, Satellite & Grade	-	-	1,000		1,020	1,040	1,061	1,082
001-160-4-306.00	Sign Permits	-	-	8,100		8,262	8,427	8,596	8,768
001-160-4-308.00	Building & Maintenance	-	-	32,000		32,640	33,293	33,959	34,638
001-160-4-310.00	Income Tax	-	-	94,680		96,101	97,543	99,006	100,491
001-160-4-334.00	Food & Beverage	-	-	73,500		74,235	74,977	75,727	76,484
001-160-4-335.00	Hotel-Motel Tax	-	-	15,400		15,554	15,710	15,867	16,026
001-160-4-340.00	Sales Tax	-	-	201,721		203,739	205,776	207,834	209,912
001-160-4-341.00	Home Rule Sales Tax	-	-	114,800		115,948	117,107	118,278	119,461
001-160-4-343.00	Use Tax	-	-	19,486		19,778	20,075	20,376	20,682
001-160-4-355.00	Grants	-	-	1,100		1,100	1,100	1,100	1,100
001-160-4-371.00	Residential Rental License Fee	-	-	102,150		103,172	104,204	105,246	106,298
001-160-4-390.00	Zoning Variance permits	-	-	500		500	500	500	500
001-160-4-397.00	Sales Tax Rebatement (application)	-	-	5,000		5,000	5,000	5,000	5,000
001-160-4-601.00	Employee Cont - Health Ins.	-	-	6,300		6,426	6,555	6,686	6,820
001-160-4-602.00	Employee Cont - Pension	-	-	19,000		19,000	19,000	19,000	19,000
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,738</b>		<b>\$ 811,655</b>	<b>\$ 822,762</b>	<b>\$ 834,065</b>	<b>\$ 845,566</b>





**EXPENSES - LAND USE & DEVELOPMENT**

ACCT #	ACCOUNT NAME	ACTUAL		CURRENT BUDGET		REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017	
001-160-5-100.00	Regular Salaries	\$ 364,226	\$ 407,651		\$ 366,207	-10.2%	\$ 373,531	\$ 381,002	\$ 388,622	\$ 396,394	
001-160-5-100.50	Regular Salaries - Elected Officials	36,073	46,901		43,631	-7.0%	44,067	44,508	44,953	45,403	
001-160-5-101.00	Overtime	5,253	7,500		1,500	-80.0%	1,500	1,500	1,500	1,500	
001-160-5-102.00	Shift Premium	-	50		50	0.0%	50	50	50	50	
001-160-5-103.00	Holiday Premium Pay	-	-		-		-	-	-	-	
001-160-5-104.00	Allowances	-	-		1,800		1,800	1,800	1,800	1,800	
001-160-5-105.00	Christmas Bonus	600	600		900	50.0%	900	900	900	900	
001-160-5-106.00	Unemployment Insurance	-	-		4,725		4,772	4,820	4,868	4,917	
001-160-5-107.00	Social Security	-	-		28,100		28,662	29,235	29,820	30,416	
001-160-5-108.00	Medicare	-	-		6,575		6,707	6,841	6,978	7,118	
001-160-5-109.00	Workers Compensation	-	-		-		-	-	-	-	
001-160-5-110.00	Retirement - Police Pension	-	-		-		-	-	-	-	
001-160-5-111.00	Retirement - IMRF	65,842	78,394		73,100	-6.8%	74,562	76,053	77,574	79,125	
001-160-5-112.00	Health Insurance	-	-		92,900		100,332	108,359	117,028	126,390	
<b>PERSONNEL</b>		<b>471,994</b>	<b>541,096</b>		<b>619,488</b>	<b>14.5%</b>	<b>636,883</b>	<b>655,068</b>	<b>674,093</b>	<b>694,013</b>	
001-160-5-201.00	Boards and Commissions	371	1,000		2,360	136.0%	2,360	2,360	2,360	2,360	
001-160-5-201.10	City Council Expenses	-	-		-		-	-	-	-	
001-160-5-201.20	Economic Development Commission	-	90		-	-100.0%	-	-	-	-	
001-160-5-202.00	Survey / Engineering - Non Capital	-	1		-	-100.0%	-	-	-	-	
001-160-5-204.00	Tuition Reimbursement	4,900	250		250	0.0%	250	250	250	250	
001-160-5-205.00	Legal Fees	1,265	1,500		1,500	0.0%	1,530	1,561	1,592	1,624	
001-160-5-206.00	Audit Fees	-	-		-		-	-	-	-	
001-160-5-207.00	Training & Meeting Expenses	2,542	3,300		2,900	-12.1%	2,958	3,017	3,077	3,139	
001-160-5-220.00	Bonds, Notary fees, License's & Titles	-	-		-		-	-	-	-	
001-160-5-225.00	Membership Dues	1,128	1,830		1,995	9.0%	1,995	1,995	1,995	1,995	
001-160-5-230.00	Safety Program	-	-		-		-	-	-	-	
<b>PROFESSIONAL SVCS</b>		<b>10,206</b>	<b>7,971</b>		<b>9,005</b>	<b>13.0%</b>	<b>9,093</b>	<b>9,183</b>	<b>9,274</b>	<b>9,368</b>	
001-160-5-301.00	Advertising and Public Notices	49	200		600	200.0%	600	600	600	600	
001-160-5-302.00	Public Relations	-	-		-		-	-	-	-	
001-160-5-303.00	Building / Property Rental & Leases	-	-		-		-	-	-	-	
001-160-5-304.00	Equipment Rental & Leases	-	-		-		-	-	-	-	
001-160-5-305.00	Electric Utility	-	-		-		-	-	-	-	
001-160-5-306.00	Telephone Utility	-	-		-		-	-	-	-	
001-160-5-307.00	Sewer Utility	-	-		-		-	-	-	-	
001-160-5-308.00	Water Utility	-	-		-		-	-	-	-	
001-160-5-309.00	Sanitation Service Utility	-	-		-		-	-	-	-	
001-160-5-310.00	Gas Utility	-	-		-		-	-	-	-	
001-160-5-312.00	Sales Tax Rebate	587,210	-		-		-	-	-	-	
001-160-5-320.00	Technical and Outside Service	10,324	30,266		77,150	154.9%	78,693	80,267	81,872	83,509	
001-160-5-326.00	Uniform Cleaning	-	-		-		-	-	-	-	
001-160-5-327.00	Uniform Rental	-	-		-		-	-	-	-	
001-160-5-330.00	Insurance Liability	-	-		-		-	-	-	-	
001-160-5-340.00	Insurance on Equipment	-	-		-		-	-	-	-	
001-160-5-345.00	Demolition Service	-	-		-		-	-	-	-	
001-160-5-399.00	Bad Debt	-	-		-		-	-	-	-	
<b>CONTRACTUAL SVCS</b>		<b>597,583</b>	<b>30,466</b>		<b>77,750</b>	<b>155.2%</b>	<b>79,293</b>	<b>80,867</b>	<b>82,472</b>	<b>84,109</b>	
001-160-5-401.00	Postage Expense	-	-		-		-	-	-	-	
001-160-5-402.00	Office Furniture and Equipment	209	500		750	50.0%	765	780	796	812	
001-160-5-403.00	Petty Cash	105	60		60	0.0%	60	60	60	60	
001-160-5-410.00	Vehicle Fuel	-	-		-		-	-	-	-	
001-160-5-421.00	Renovation or Remodeling	-	-		-		-	-	-	-	
001-160-5-425.00	Uniform Purchase	1,390	1,500		1,500	0.0%	1,500	1,500	1,500	1,500	
001-160-5-426.00	Reference Material	543	1,500		1,600	6.7%	1,632	1,665	1,698	1,732	
001-160-5-430.00	Election Expenses	-	-		-		-	-	-	-	



**EXPENSES - LAND USE & DEVELOPMENT**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		ACTUAL FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-160-5-438.00	IT Supplies	-	-	-		-	-	-	-
001-160-5-438.50	IT Hardware	-	-	-		-	-	-	-
001-160-5-438.75	IT Software	-	-	5,000		5,100	5,202	5,306	5,412
001-160-5-439.00	G.I.S. Expenses	-	-	19,500		19,500	19,500	19,500	19,500
001-160-5-450.00	Maintenance to Equipment	381	750	750	0.0%	765	780	796	812
001-160-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-160-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-160-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
001-160-5-455.00	Miscellaneous	-	-	-		-	-	-	-
001-160-5-470.00	Minor Equipment	-	-	-		-	-	-	-
001-160-5-480.00	Supplies	3,602	7,525	8,075	7.3%	8,237	8,402	8,570	8,741
001-160-5-499.00	Contingencies	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>6,230</b>	<b>11,835</b>	<b>37,235</b>	<b>214.6%</b>	<b>37,559</b>	<b>37,889</b>	<b>38,226</b>	<b>38,569</b>
001-160-5-501.00	Land	-	-	-		-	-	-	-
001-160-5-501.10	Right of Way	-	-	-		-	-	-	-
001-160-5-501.20	Easements	-	-	-		-	-	-	-
001-160-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-160-5-502.50	Equipment Accessories	-	150	-	-100.0%	-	-	-	-
001-160-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-160-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-160-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-160-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-160-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>150</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-160-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-160-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-160-5-603.00	Other Debt Services	496,974	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>496,974</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-160-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-160-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-160-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-160-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-160-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-160-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-160-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-160-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-160-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-160-5-740.00	Transfer to City Property / Rplcmnt	-	-	24,022		24,142	24,263	24,384	24,506
001-160-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-160-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>24,022</b>		<b>24,142</b>	<b>24,263</b>	<b>24,384</b>	<b>24,506</b>
<b>OPERATING BUDGET</b>		<b>\$ 1,582,987</b>	<b>\$ 591,518</b>	<b>\$767,500</b>	<b>29.8%</b>	<b>\$786,970</b>	<b>\$807,270</b>	<b>\$828,449</b>	<b>\$850,565</b>

## **EMERGENCY SERVICES DISASTER AGENCY – CITY OF FAIRVIEW HEIGHTS**

Fairview Heights ESDA is one of only two accredited ESDA agencies in St. Clair County. We are the only local level accredited program. Achieving and maintaining this recognition requires an exhaustive list of requirements in regard to training, exercises, review of plans and filing various reports to the state. The benefits of being accredited include the recognition of our professionalism and commitment to our community; direct access to Illinois Emergency Management Agency assistance; and reimbursement of approximately 50% of the costs for administering ESDA (salaries, benefits, utilities, and administrative supplies).

The success of the department cannot be credited to the Coordinator alone but is the result of the efforts of many city employees who attend training, participate in exercises and invest themselves in the facets of emergency management. Disaster preparedness, planning, mitigation and response are never-ending endeavors. ESDA will continuously seek improvements and work diligently to deliver the best service possible to the residents.

Looking forward into FY13:

- Plans to continue in service education and partnerships through attendance at events such as Illinois Emergency Management Agency and Illinois Emergency Services Managers Association conferences.
- Improvements to an aging and often unreliable outdoor warning siren system.
- Enhance CODERED participation and improve educational information about preparedness to the community.
- Continue to expand the roles within the Emergency Operations Center and not on first responders solely to staff these position but seek out subject matter experts who bring a great deal of knowledge, skills and abilities “to the fight”.

ESDA will continue efforts, as it has in the past, to be prepared to address the myriad of incidents that could be faced in the future.

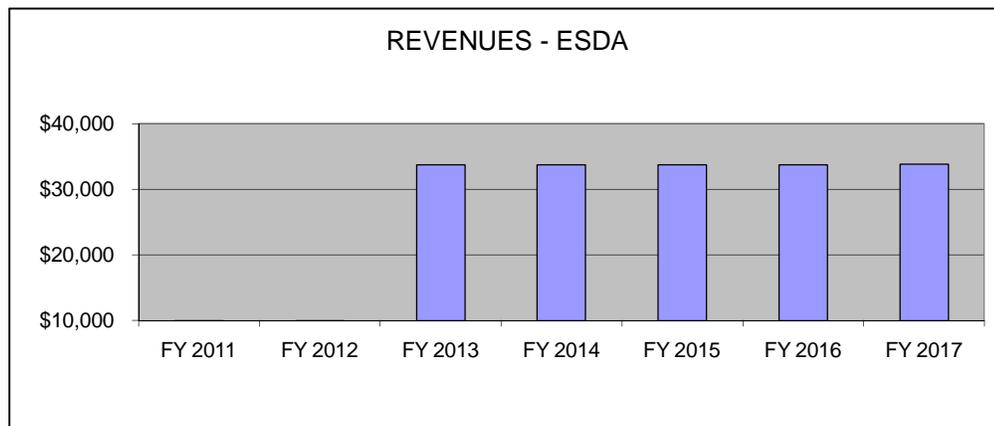
## SUMMARY - ESDA

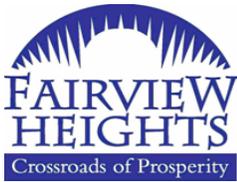
	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	29,902		29,902	29,902	29,902	29,902
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	3,800		3,819	3,838	3,857	3,876
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	-		-	-	-	-
Employee Contributions	-	-	-		-	-	-	-
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	33,702		33,721	33,740	33,759	33,778
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	5,359	5,226	5,126	-1.9%	5,229	5,334	5,441	5,550
Professional	-	296	565	90.9%	574	583	592	601
Contractual	14,214	16,400	16,400	0.0%	16,880	17,374	17,883	18,406
Supplies	3,094	6,876	6,875	0.0%	7,015	7,157	7,303	7,451
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	22,667	28,798	28,966	0.6%	29,698	30,448	31,219	32,008
Capital	-	1	-	-100.0%	-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	22,667	28,799	28,966	0.6%	29,698	30,448	31,219	32,008
<b>Result from Operations</b>	<b>(22,667)</b>	<b>(28,799)</b>	<b>4,736</b>		<b>4,023</b>	<b>3,292</b>	<b>2,540</b>	<b>1,770</b>
Cash Reserve Fund Transfer	-	-	1,011		1,016	1,021	1,026	1,031
Fund Balance Allocation	-	-	674		674	675	675	676
<b>Total Reserve Contributions</b>	-	-	1,685	-	1,690	1,696	1,701	1,707
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ (22,667)</b>	<b>\$ (28,799)</b>	<b>\$ 3,051</b>		<b>\$ 2,333</b>	<b>\$ 1,596</b>	<b>\$ 839</b>	<b>\$ 63</b>



**REVENUES - ESDA**

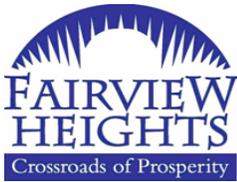
ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-181-4-310.00	Income Tax	-	-	-		-	-	-	-
001-181-4-334.00	Food & Beverage	-	-	-		-	-	-	-
001-181-4-335.00	Hotel-Motel Tax	-	-	13,200		13,200	13,200	13,200	13,200
001-181-4-340.00	Sales Tax	-	-	-		-	-	-	-
001-181-4-341.00	Home Rule Sales Tax	-	-	-		-	-	-	-
001-181-4-343.00	Use Tax	-	-	16,702		16,702	16,702	16,702	16,702
001-181-4-356.00	ESDA Grant	-	-	3,800		3,819	3,838	3,857	3,876
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,702</b>		<b>\$ 33,721</b>	<b>\$ 33,740</b>	<b>\$ 33,759</b>	<b>\$ 33,778</b>





**EXPENDITURES - ESDA**

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-181-5-100.00	Regular Salaries	\$ 5,283	\$ 5,126	\$ 5,126	0.0%	5,229	5,334	5,441	5,550
001-181-5-100.50	Regular Salaries - Elected Officials	-	-	-	-	-	-	-	-
001-181-5-101.00	Overtime	-	-	-	-	-	-	-	-
001-181-5-102.00	Shift Premium	-	-	-	-	-	-	-	-
001-181-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
001-181-5-104.00	Allowances	-	-	-	-	-	-	-	-
001-181-5-105.00	Christmas Bonus	-	-	-	-	-	-	-	-
001-181-5-106.00	Unemployment Insurance	-	-	-	-	-	-	-	-
001-181-5-107.00	Social Security	-	-	-	-	-	-	-	-
001-181-5-108.00	Medicare	-	-	-	-	-	-	-	-
001-181-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
001-181-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
001-181-5-111.00	Retirement - IMRF	76	100	-	-100.0%	-	-	-	-
001-181-5-112.00	Health Insurance	-	-	-	-	-	-	-	-
<b>PERSONNEL</b>		<b>5,359</b>	<b>5,226</b>	<b>5,126</b>	<b>-1.9%</b>	<b>5,229</b>	<b>5,334</b>	<b>5,441</b>	<b>5,550</b>
001-181-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
001-181-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
001-181-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
001-181-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
001-181-5-204.00	Tuition Reimbursement	-	1	250	-	253	256	259	262
001-181-5-205.00	Legal Fees	-	-	-	-	-	-	-	-
001-181-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
001-181-5-207.00	Training & Meeting Expenses	-	250	250	0.0%	255	260	265	270
001-181-5-220.00	Bonds, Notary fees, License's & Titles	-	-	-	-	-	-	-	-
001-181-5-225.00	Membership Dues	-	45	65	44.4%	66	67	68	69
001-181-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>-</b>	<b>296</b>	<b>565</b>	<b>90.9%</b>	<b>574</b>	<b>583</b>	<b>592</b>	<b>601</b>
001-181-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
001-181-5-302.00	Public Relations	-	250	250	0.0%	255	260	265	270
001-181-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
001-181-5-304.00	Equipment Rental & Leases	-	-	-	-	-	-	-	-
001-181-5-305.00	Electric Utility	-	-	-	-	-	-	-	-
001-181-5-306.00	Telephone Utility	894	950	950	0.0%	969	988	1,008	1,028
001-181-5-307.00	Sewer Utility	-	-	-	-	-	-	-	-
001-181-5-308.00	Water Utility	-	-	-	-	-	-	-	-
001-181-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
001-181-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
001-181-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
001-181-5-320.00	Technical and Outside Service	13,320	15,200	15,200	0.0%	15,656	16,126	16,610	17,108
001-181-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
001-181-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
001-181-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
001-181-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
001-181-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
001-181-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>14,214</b>	<b>16,400</b>	<b>16,400</b>	<b>0.0%</b>	<b>16,880</b>	<b>17,374</b>	<b>17,883</b>	<b>18,406</b>
001-181-5-401.00	Postage Expense	-	150	150	0.0%	155	160	165	170
001-181-5-402.00	Office Furniture and Equipment	-	-	-	-	-	-	-	-
001-181-5-403.00	Petty Cash	-	-	-	-	-	-	-	-
001-181-5-410.00	Vehicle Fuel	-	-	-	-	-	-	-	-



**EXPENDITURES - ESDA**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		ACTUAL FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-181-5-421.00	Renovation or Remodeling	-	-	-		-	-	-	-
001-181-5-425.00	Uniform Purchase	-	-	-		-	-	-	-
001-181-5-426.00	Reference Material	-	25	25	0.0%	26	27	28	29
001-181-5-430.00	Election Expenses	-	-	-		-	-	-	-
001-181-5-438.00	IT Supplies	-	-	-		-	-	-	-
001-181-5-438.50	IT Hardware	-	-	-		-	-	-	-
001-181-5-438.75	IT Software	-	-	-		-	-	-	-
001-181-5-450.00	Maintenance to Equipment	2,725	6,000	6,000	0.0%	6,120	6,242	6,367	6,494
001-181-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
001-181-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
001-181-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
001-181-5-455.00	Miscellaneous	-	50	-	-100.0%	-	-	-	-
001-181-5-470.00	Minor Equipment	-	-	-		-	-	-	-
001-181-5-480.00	Supplies	369	650	700	7.7%	714	728	743	758
001-181-5-499.00	Contingencies	-	1	-	-100.0%	-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>3,094</b>	<b>6,876</b>	<b>6,875</b>	<b>0.0%</b>	<b>7,015</b>	<b>7,157</b>	<b>7,303</b>	<b>7,451</b>
001-181-5-501.00	Land	-	-	-		-	-	-	-
001-181-5-501.10	Right of Way	-	-	-		-	-	-	-
001-181-5-501.20	Easements	-	-	-		-	-	-	-
001-181-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
001-181-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
001-181-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
001-181-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
001-181-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
001-181-5-506.00	Storm Drainage	-	-	-		-	-	-	-
001-181-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
001-181-5-507.00	ESDA: Emergency Disaster Svcs	-	1	-	-100.0%	-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>1</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-181-5-601.00	Debt - Principle	-	-	-		-	-	-	-
001-181-5-602.00	Debt - Interest	-	-	-		-	-	-	-
001-181-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-181-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
001-181-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
001-181-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
001-181-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
001-181-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
001-181-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
001-181-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
001-181-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
001-181-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
001-181-5-740.00	Transfer to City Property / Rplcmnt	-	-	1,011		1,016	1,021	1,026	1,031
001-181-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
001-181-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>1,011</b>		<b>1,016</b>	<b>1,021</b>	<b>1,026</b>	<b>1,031</b>
<b>OPERATING BUDGET</b>		<b>\$ 22,667</b>	<b>\$ 28,799</b>	<b>\$ 29,977</b>	<b>4.1%</b>	<b>\$ 30,714</b>	<b>\$ 31,469</b>	<b>\$ 32,245</b>	<b>\$ 33,039</b>

**SUMMARY - LIBRARY**  
(PW Municipal Complex - In Kind Services)

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-		-	-	-	-
Licenses	-	-	-		-	-	-	-
Permits	-	-	-		-	-	-	-
Intergovernmental	-	-	-		-	-	-	-
Fees / Fines	-	-	-		-	-	-	-
Transfer	-	-	-		-	-	-	-
Rents and Leases	-	-	-		-	-	-	-
Charges for Service	-	-	-		-	-	-	-
Miscellaneous	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	-		-	-	-	-
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	93,604		97,318	101,257	105,437	109,877
Professional	-	-	-		-	-	-	-
Contractual	-	-	28,500		28,785	29,072	29,363	29,656
Supplies	-	-	5,500		5,610	5,722	5,836	5,953
<b>Operating Expenses</b>	-	-	<b>127,604</b>		<b>131,713</b>	<b>136,051</b>	<b>140,636</b>	<b>145,486</b>
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Expenses</b>	-	-	<b>127,604</b>	-	<b>131,713</b>	<b>136,051</b>	<b>140,636</b>	<b>145,486</b>
<b>Result from Operations</b>	-	-	<b>(127,604)</b>		<b>(131,713)</b>	<b>(136,051)</b>	<b>(140,636)</b>	<b>(145,486)</b>
Fund Balance Allocation	-	-	-		-	-	-	-
Cash Reserve Fund Allocation	-	-	-		-	-	-	-
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (127,604)</b>		<b>\$ (131,713)</b>	<b>\$ (136,051)</b>	<b>\$ (140,636)</b>	<b>\$ (145,486)</b>

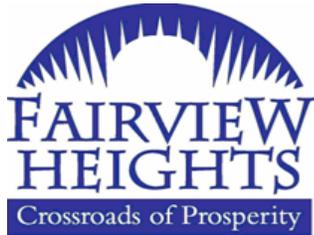


**EXPENSES - LIBRARY**  
*(PW Municipal Complex - In Kind Services)*

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
001-170-5-100.00	Regular Salaries	\$ -	\$ -	\$ 28,628		29,201	29,785	30,381	30,989
001-170-5-106.00	Unemployment Insurance	-	-	4,340		4,383	4,427	4,471	4,516
001-170-5-107.00	Social Security	-	-	19,655		20,048	20,449	20,858	21,275
001-170-5-108.00	Medicare	-	-	4,600		4,692	4,786	4,882	4,980
001-170-5-111.00	Retirement - IMRF	-	-	4,956		5,055	5,156	5,259	5,364
001-170-5-112.00	Health Insurance	-	-	31,425		33,939	36,654	39,586	42,753
<b>PERSONNEL</b>		-	-	93,604		97,318	101,257	105,437	109,877
001-170-5-305.00	Electric Utility	-	-	24,000		24,240	24,482	24,727	24,974
001-170-5-307.00	Sewer Utility	-	-	500		505	510	515	520
001-170-5-308.00	Water Utility	-	-	4,000		4,040	4,080	4,121	4,162
<b>CONTRACTUAL SVCS</b>		-	-	28,500		28,785	29,072	29,363	29,656
001-170-5-480.00	Supplies	-	-	5,500		5,610	5,722	5,836	5,953
<b>SUPPLIES &amp; MINOR EQUIP</b>		-	-	5,500		5,610	5,722	5,836	5,953
<b>CAPITAL</b>		-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		-	-	-		-	-	-	-
<b>TRANSFERS</b>		-	-	-		-	-	-	-
<b>DEPARTMENT BUDGET</b>		\$ -	\$ -	\$ 127,604		\$ 131,713	\$ 136,051	\$ 140,636	\$ 145,486

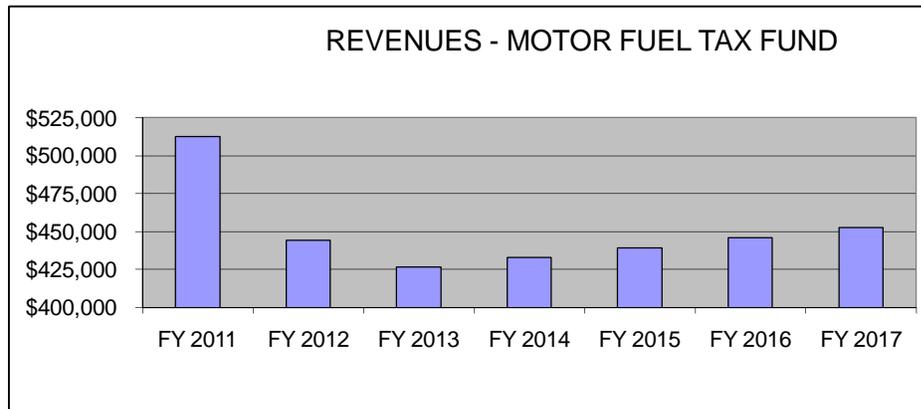
## MOTOR FUEL TAX FUND

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Interest Income	\$ 1,205	\$ 1,195	\$ 1,200	0.4%	\$ 1,212	\$ 1,224	\$ 1,236	\$ 1,248
MFT Allotment	438,023	443,201	425,242	-4.1%	431,621	438,095	444,666	451,336
Grants	73,179	-	-		-	-	-	-
<b>Projected Revenues Total</b>	<b>512,407</b>	<b>444,396</b>	<b>426,442</b>	<b>-4.0%</b>	<b>432,833</b>	<b>439,319</b>	<b>445,902</b>	<b>452,584</b>
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	-	-	-		-	-	-	-
Professional	-	-	-		-	-	-	-
Contractual	10,363	15,125	128,000	746.3%	129,280	130,572	131,878	133,197
Supplies	3,467	6,000	353,500	5791.7%	357,035	360,606	364,212	367,855
<b>Operating Expenses</b>	<b>13,830</b>	<b>21,125</b>	<b>481,500</b>	<b>2179.3%</b>	<b>486,315</b>	<b>491,178</b>	<b>496,090</b>	<b>501,052</b>
Capital	497,295	1,007,000	-	-100.0%	-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>511,125</b>	<b>1,028,125</b>	<b>481,500</b>	<b>-53.2%</b>	<b>486,315</b>	<b>491,178</b>	<b>496,090</b>	<b>501,052</b>
<b>Result from Operations</b>	<b>1,282</b>	<b>(583,729)</b>	<b>(55,058)</b>		<b>(53,482)</b>	<b>(51,859)</b>	<b>(50,188)</b>	<b>(48,468)</b>
Fund Balance Allocation			21,322		21,642	21,966	22,295	22,629
Cash Reserve Contributions	-	-	21,322		21,642	21,966	22,295	22,629
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 1,282</b>	<b>\$ (583,729)</b>	<b>\$ (76,380)</b>		<b>\$ (75,124)</b>	<b>\$ (73,825)</b>	<b>\$ (72,483)</b>	<b>\$ (71,097)</b>



**REVENUES - MOTOR FUEL TAX FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
002-000-4-315.00	Interest Income	1,205	1,195	\$ 1,200	0.4%	1,212	1,224	1,236	1,248
002-000-4-330.00	MFT Allotment	438,023	443,201	\$ 425,242	-4.1%	431,621	438,095	444,666	451,336
002-000-4-355.00	Grants	73,179	-	\$ -		-	-	-	-
<b>Fund Total</b>		<b>\$ 512,407</b>	<b>\$ 444,396</b>	<b>\$ 426,442</b>	<b>-4.0%</b>	<b>\$ 432,833</b>	<b>\$ 439,319</b>	<b>\$ 445,902</b>	<b>\$ 452,584</b>





**EXPENSES - MOTOR FUEL TAX FUND**  
*PW Engineering - Dept # 120*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL									
		-	-	-		-	-	-	-
PROFESSIONAL SVCS									
		-	-	-		-	-	-	-
002-120-5-305.00	Electric Utility	10,363	15,000	104,000	593.3%	105,040	106,090	107,151	108,223
002-120-5-320.00	Tech. and Outside Svc		125	24,000	19100.0%	24,240	24,482	24,727	24,974
CONTRACTUAL SVCS		10,363	15,125	128,000	746.3%	129,280	130,572	131,878	133,197
002-120-5-450.00	Maintenance to Equip.	3,423	6,000	8,500	41.7%	8,585	8,671	8,758	8,846
002-120-5-480.00	Supplies	44	-	345,000		348,450	351,935	355,454	359,009
SUPPLIES & MINOR EQUIP		3,467	6,000	353,500	5791.7%	357,035	360,606	364,212	367,855
002-120-5-507.00	Other Capital Improvements	497,295	1,007,000	-	-100.0%	-	-	-	-
CAPITAL		497,295	1,007,000	-	-100.0%	-	-	-	-
DEBT PAYMENTS									
		-	-	-		-	-	-	-
TRANSFERS									
		-	-	-		-	-	-	-
FUND BUDGET		\$ 511,125	\$ 1,028,125	\$ 481,500	-53.2%	\$ 486,315	\$ 491,178	\$ 496,090	\$ 501,052

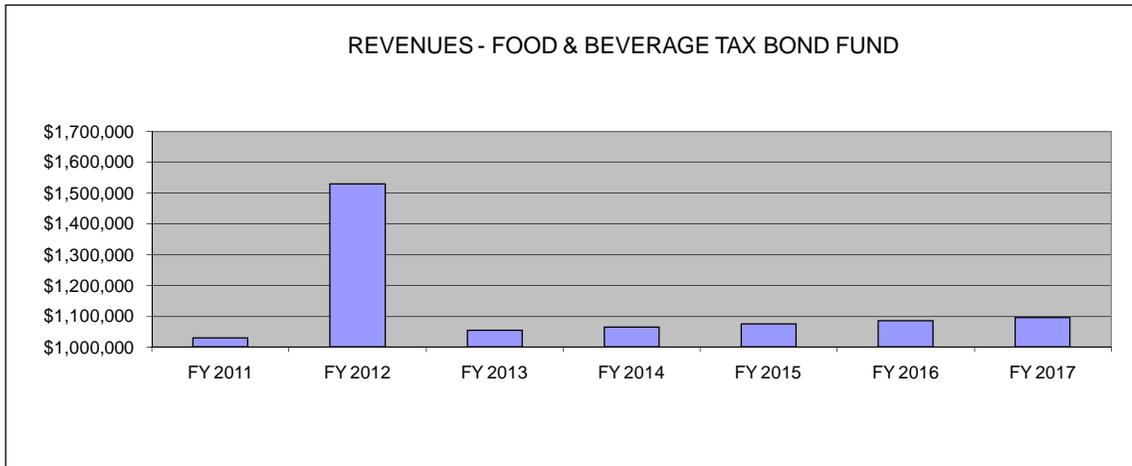
**FOOD & BEVERAGE TAX BOND FUND**

	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
			FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Interest Income	\$ 3,782	\$ 3,692	\$ 3,692	0.0%	\$ 3,803	\$ 3,917	\$ 4,035	\$ 4,156
Food & Beverage Tax	1,025,988	1,524,961	1,050,000	-31.1%	1,060,500	1,071,105	1,081,816	1,092,634
<b>Projected Revenues Total</b>	<b>1,029,770</b>	<b>1,528,653</b>	<b>1,053,692</b>	<b>-31.1%</b>	<b>1,064,303</b>	<b>1,075,022</b>	<b>1,085,851</b>	<b>1,096,790</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	48,980	574,789	-	-100.0%	-	-	-	-
Professional	1,100	202,050	1,150	-99.4%	1,150	1,150	1,150	1,150
Contractual	-	-	-	-	-	-	-	-
Supplies	52	125	-	-100.0%	-	-	-	-
<b>Operating Expenses</b>	<b>50,132</b>	<b>776,964</b>	<b>1,150</b>	<b>-99.9%</b>	<b>1,150</b>	<b>1,150</b>	<b>1,150</b>	<b>1,150</b>
Capital	-	140,001	-	-100.0%	-	-	-	-
Debt Payments	735,508	738,650	1,018,210	37.8%	1,029,050	1,022,632	1,026,233	646,558
<b>Total Operating Expenses</b>	<b>785,640</b>	<b>1,655,615</b>	<b>1,019,360</b>	<b>-38.4%</b>	<b>1,030,200</b>	<b>1,023,782</b>	<b>1,027,383</b>	<b>647,708</b>
<b>Result from Operations</b>	<b>244,130</b>	<b>(126,962)</b>	<b>34,332</b>		<b>34,103</b>	<b>51,240</b>	<b>58,468</b>	<b>449,082</b>
Fund Balance Allocation	-	-	21,074		21,286	21,500	21,717	21,936
Cash Reserve Contributions	-	-	21,074		21,286	21,500	21,717	21,936
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 244,130</b>	<b>\$ (126,962)</b>	<b>\$ 13,258</b>		<b>\$ 12,817</b>	<b>\$ 29,740</b>	<b>\$ 36,751</b>	<b>\$ 427,146</b>



**REVENUES - FOOD & BEVERAGE TAX BOND FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
003-000-4-315.00	Interest Income	\$ 3,782	\$ 3,692	\$ 3,692	0.0%	\$ 3,803	\$ 3,917	\$ 4,035	\$ 4,156
003-000-4-334.00	Food & Beverage	1,025,988	1,524,961	\$ 1,050,000	-31.1%	1,060,500	1,071,105	1,081,816	1,092,634
<b>Fund Total</b>		<b>\$ 1,029,770</b>	<b>\$ 1,528,653</b>	<b>\$ 1,053,692</b>	<b>-31.1%</b>	<b>\$ 1,064,303</b>	<b>\$ 1,075,022</b>	<b>\$ 1,085,851</b>	<b>\$ 1,096,790</b>





**EXPENSES - FOOD & BEVERAGE TAX BOND FUND**  
*City Clerk - Dept # 100*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
003-100-5-100.00	Regular Salaries	\$ 41,680	\$ 41,671		-100.0%	-	-	-	-
003-100-5-111.00	Retirement - IMRF	7,300	7,205		-100.0%	-	-	-	-
	PERSONNEL	48,980	48,876	-	-100.0%	-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES & MINOR EQUIP	-	-	-		-	-	-	-
	CAPITAL	-	-	-		-	-	-	-
	DEBT PAYMENTS	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	FUND BUDGET	\$ 48,980	\$ 48,876	\$ -	-100.0%	\$ -	\$ -	\$ -	\$ -



**EXPENSES - FOOD & BEVERAGE TAX BOND FUND**  
 Mayor & City Council - Dept. # 102

ACCT #	ACCOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
003-102-5-205.00	Legal Fees		200,000		-100.0%	-	-	-	-
PROFESSIONAL SVCS		-	200,000	-	-100.0%	-	-	-	-
CONTRACTUAL SVCS		-	-	-		-	-	-	-
SUPPLIES & MINOR EQUIP		-	-	-		-	-	-	-
CAPITAL		-	-	-		-	-	-	-
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
FUND BUDGET		\$ -	\$ 200,000	\$ -	-100.0%	\$ -	\$ -	\$ -	\$ -



**EXPENSES - FOOD & BEVERAGE TAX BOND FUND**

Finance Dept - # 104

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
003-104-5-100.00	Regular Salaries		\$ 5,000		-100.0%	-	-	-	-
003-104-5-111.00	Retirement - IMRF		913		-100.0%	-	-	-	-
PERSONNEL		-	5,913	-	-100.0%	-	-	-	-
003-104-5-204.00	Educational Expenses		425		-100.0%	-	-	-	-
003-104-5-206.00	Audit Fees	1,100	1,125	1,150	2.2%	1,150	1,150	1,150	1,150
003-104-5-207.00	Training & Meeting Expenses		500		-100.0%	-	-	-	-
PROFESSIONAL SVCS		1,100	2,050	1,150	-43.9%	1,150	1,150	1,150	1,150
CONTRACTUAL SVCS		-	-	-		-	-	-	-
003-104-5-480.00	Supplies	52	125		-100.0%	-	-	-	-
SUPPLIES & MINOR EQUIP		52	125	-	-100.0%	-	-	-	-
CAPITAL		-	-	-		-	-	-	-
003-104-5-601.00	Debt - Principle			845,000		885,000	910,000	950,000	605,000
003-104-5-602.00	Debt - Interest			173,210		144,050	112,632	76,233	41,558
DEBT PAYMENTS		-	-	1,018,210		1,029,050	1,022,632	1,026,233	646,558
TRANSFERS		-	-	-		-	-	-	-
FUND BUDGET		\$ 1,152	\$ 8,088	\$1,019,360	12503.4%	\$1,030,200	\$1,023,782	\$1,027,383	\$ 647,708



**EXPENSES - FOOD & BEVERAGE TAX BOND FUND**  
*Police Department- Dept # 110*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
003-110-5-110.00	Retirement - Police Pension		520,000		-100.0%	-	-	-	-
	PERSONNEL	-	520,000	-	-100.0%	-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES & MINOR EQUIP	-	-	-		-	-	-	-
003-110-5-502.00	Equipment & Rolling Stock		61,000		-100.0%	-	-	-	-
	CAPITAL	-	61,000	-	-100.0%	-	-	-	-
	DEBT PAYMENTS	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	FUND BUDGET	\$ -	\$ 581,000	\$ -	-100.0%	\$ -	\$ -	\$ -	\$ -

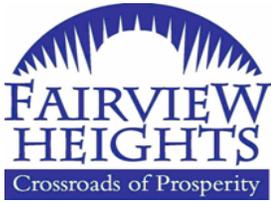


FUND #

003

**EXPENSES - FOOD & BEVERAGE TAX BOND FUND**  
*Parks & Recreation - Dept # 140*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES & MINOR EQUIP	-	-	-		-	-	-	-
003-140-5-502.00	Equipment & Rolling Stock		79,001		-100.0%	-	-	-	-
	CAPITAL	-	79,001	-	-100.0%	-	-	-	-
	DEBT PAYMENTS	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	<b>FUND BUDGET</b>	<b>\$ -</b>	<b>\$ 79,001</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**EXPENSES - FOOD & BEVERAGE TAX BOND FUND**  
*Municipal Complex - Dept # 150*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES & MINOR EQUIP	-	-	-		-	-	-	-
	CAPITAL	-	-	-		-	-	-	-
003-150-5-601.00	Debt - Principle	735,608	738,650		-100.0%				
003-150-5-602.00	Debt - Interest								
	DEBT PAYMENTS	735,608	738,650	-	-100.0%	-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	<b>FUND BUDGET</b>	<b>\$ 735,608</b>	<b>\$ 738,650</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

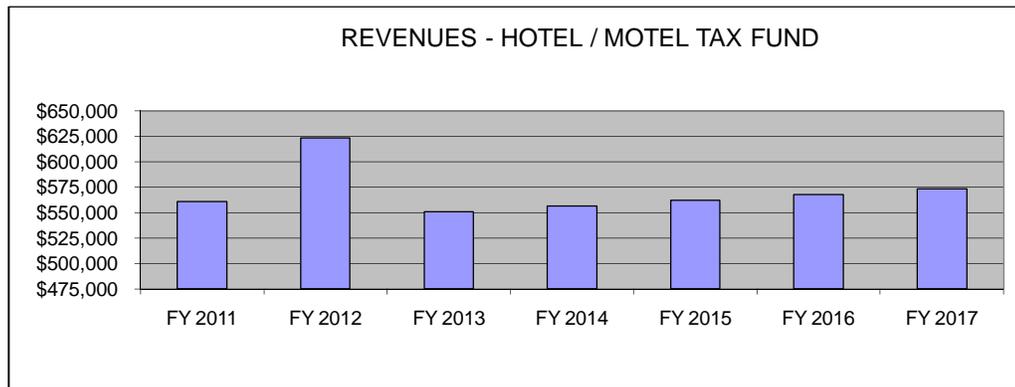
**HOTEL / MOTEL TAX FUND**

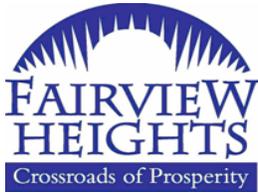
	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
			FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Interest Income	\$ 991	\$ 983	\$ 1,100	11.9%	\$ 1,117	\$ 1,134	\$ 1,151	\$ 1,168
Hotel-Motel Tax	560,135	622,709	550,000	-11.7%	555,500	561,055	566,666	572,333
Projected Revenues Total	561,126	623,692	551,100	-11.6%	556,617	562,189	567,817	573,501
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	170,739	198,911	15,600	-92.2%	15,912	16,230	16,555	16,886
Professional	37,370	37,395	46,150	23.4%	46,612	47,079	47,550	48,026
Contractual	120,837	150,293	92,450	-38.5%	93,375	94,309	95,252	96,205
Supplies	7,123	16,125	-	-100.0%	-	-	-	-
Operating Expenses	336,069	402,724	154,200	-61.7%	155,899	157,618	159,357	161,117
Capital	49,536	210,500	-	-100.0%	-	-	-	-
Debt Payments	265,192	303,250	350,500	15.6%	350,700	305,800	305,444	304,984
Total Operating Expenses	650,797	916,474	504,700	-44.9%	506,599	463,418	464,801	466,101
<i>Result from Operations</i>	<i>(89,671)</i>	<i>(292,782)</i>	<i>46,400</i>		<i>50,018</i>	<i>98,771</i>	<i>103,016</i>	<i>107,400</i>
Fund Balance Allocation	-	-	11,022		11,132	11,244	11,356	11,470
Cash Reserve Contributions	-	-	11,022		11,132	11,244	11,356	11,470
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (89,671)	\$ (292,782)	\$ 35,378		\$ 38,886	\$ 87,527	\$ 91,660	\$ 95,930



**REVENUES - HOTEL / MOTEL TAX FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
004-000-4-315.00	Interest Income	\$ 991	\$ 983	\$ 1,100	11.9%	\$ 1,117	\$ 1,134	\$ 1,151	\$ 1,168
004-000-4-335.00	Hotel-Motel Tax	560,135	622,709	550,000	-11.7%	555,500	561,055	566,666	572,333
<b>Fund Total</b>		<b>\$ 561,126</b>	<b>\$ 623,692</b>	<b>\$ 551,100</b>	<b>-11.6%</b>	<b>\$ 556,617</b>	<b>\$ 562,189</b>	<b>\$ 567,817</b>	<b>\$ 573,501</b>

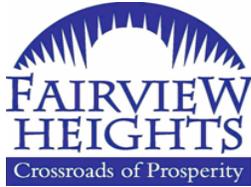




**EXPENSES - HOTEL / MOTEL TAX FUND**

City Clerk - 100

ACCT #	ACOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
PROFESSIONAL SVCS		-	-	-		-	-	-	-
004-100-5-301.00	Advertising and Public Notices			4,150		4,192	4,234	4,276	4,319
004-100-5-302.00	Public Relations	2,376	5,590	500	-91.1%	505	510	515	520
CONTRACTUAL SVCS		2,376	5,590	4,650	-16.8%	4,697	4,744	4,791	4,839
SUPPLIES		-	-	-		-	-	-	-
CAPITAL		-	-	-		-	-	-	-
DEBT		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 2,376</b>	<b>\$ 5,590</b>	<b>\$ 4,650</b>	<b>-16.8%</b>	<b>\$ 4,697</b>	<b>\$ 4,744</b>	<b>\$ 4,791</b>	<b>\$ 4,839</b>



**EXPENSES - HOTEL / MOTEL TAX FUND**

Mayor & City Council - 102

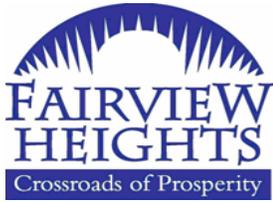
ACCT #	ACOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>PERSONNEL</b>									
		-	-	-		-	-	-	-
004-102-5-225.00	Membership Dues	5,000	5,000	45,000		45,450	45,905	46,364	46,828
	PROFESSIONAL SVCS	5,000	5,000	45,000		45,450	45,905	46,364	46,828
<b>004-102-5-302.00 Public Relations</b>									
		110,000	135,301	87,800		88,678	89,565	90,461	91,366
	CONTRACTUAL SVCS	110,000	135,301	87,800		88,678	89,565	90,461	91,366
<b>SUPPLIES</b>									
		-	-	-		-	-	-	-
<b>CAPITAL</b>									
		-	-	-		-	-	-	-
004-102-5-603.00	Other Debt			50,000		50,000	-	-	-
	Debt	-	-	50,000		50,000	-	-	-
<b>TRANSFERS</b>									
		-	-	-		-	-	-	-
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 115,000</b>	<b>\$ 140,301</b>	<b>\$ 182,800</b>	<b>30.3%</b>	<b>\$ 184,128</b>	<b>\$ 135,470</b>	<b>\$ 136,825</b>	<b>\$ 138,194</b>



**EXPENSES - HOTEL / MOTEL TAX FUND**

Finance Dept - 104

ACCT #	ACOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED				
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017	
004-104-5-100.00	Overtime		\$ 20,000		-100.0%					
004-104-5-111.00	Retirement - IMRF		3,650		-100.0%					
PERSONNEL		-	23,650	-	-100.0%	-	-	-	-	-
004-104-5-206.00	Audit	1,100	1,125	1,150	2.2%	1,162	1,174	1,186	1,198	
PROFESSIONAL SVCS		1,100	1,125	1,150		1,162	1,174	1,186	1,198	
CONTRACTUAL SVCS		-	-	-		-	-	-	-	
004-104-5-480.00	Supplies		125		-100.0%	-	-	-	-	
SUPPLIES		-	125	-	-100.0%	-	-	-	-	
CAPITAL		-	-	-		-	-	-	-	
004-104-5-601.00	Debt - Principle			240,000		245,000	255,000	260,000	265,000	
004-104-5-602.00	Debt - Interest			60,500		55,700	50,800	45,444	39,984	
DEBT		-	-	300,500		300,700	305,800	305,444	304,984	
TRANSFERS		-	-	-		-	-	-	-	
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 1,100</b>	<b>\$ 24,900</b>	<b>\$ 301,650</b>	<b>1111.4%</b>	<b>\$ 301,862</b>	<b>\$ 306,974</b>	<b>\$ 306,630</b>	<b>\$ 306,182</b>	



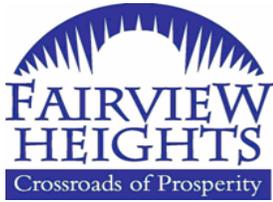
FUND #

004

**EXPENSES - HOTEL / MOTEL TAX FUND**

Police Dept - 110

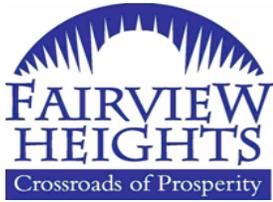
ACCT #	ACOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
004-110-5-100.00	Regular Salaries	\$ 125,642	\$ 125,642		-100.0%	\$ -	\$ -	\$ -	\$ -
004-110-5-101.00	Overtime	9,200	\$ 12,800	15,600	21.9%	15,912	16,230	16,555	16,886
004-110-5-111.00	Retirement - IMRF	27,950	27,950		-100.0%	-	-	-	-
<b>PERSONNEL</b>		<b>162,792</b>	<b>166,392</b>	<b>15,600</b>	<b>-90.6%</b>	<b>15,912</b>	<b>16,230</b>	<b>16,555</b>	<b>16,886</b>
<b>PROFESSIONAL SVCS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
004-110-5-320.00	Technical and Outside Service	195				-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>195</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
004-110-5-502.00	Equipment - Rolling Stock	25,335	30,500		-100.0%				
<b>CAPITAL</b>		<b>25,335</b>	<b>30,500</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 188,322</b>	<b>\$ 196,892</b>	<b>\$ 15,600</b>	<b>-92.1%</b>	<b>\$ 15,912</b>	<b>\$ 16,230</b>	<b>\$ 16,555</b>	<b>\$ 16,886</b>



**EXPENSES - HOTEL / MOTEL TAX FUND**

Capital Improvements Dept - 121

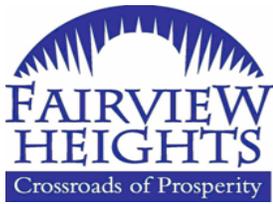
ACCT #	ACCOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES	-	-	-		-	-	-	-
004-121-5-507.00	Other Capital Improvements	24,201	180,000		-100.0%				
	CAPITAL	24,201	180,000	-	-100.0%	-	-	-	-
	DEBT	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 24,201</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**EXPENSES - HOTEL / MOTEL TAX FUND**

Parks & Recreation - 140

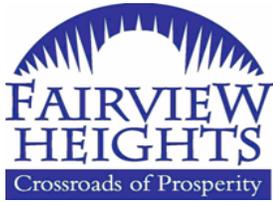
ACCT #	ACOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
004-140-5-111.00	Overtime	6,777	\$ 7,500		-100.0%				
004-140-5-111.00	Retirement - IMRF	1,170	1,369		-100.0%				
<b>PERSONNEL</b>		<b>7,947</b>	<b>8,869</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROFESSIONAL SVCS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
004-140-5-302.00	Public Relations	5,000	5,002		-100.0%	-	-	-	-
004-140-5-305.00	Electric Utility	1,796	1,800		-100.0%	-	-	-	-
004-140-5-307.00	Sewer Utility	222	250		-100.0%	-	-	-	-
004-140-5-308.00	Water Utility		1,100		-100.0%	-	-	-	-
004-140-5-309.00	Sanitation Service Utility	1,248	1,250		-100.0%	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>8,266</b>	<b>9,402</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
004-140-5-438.00	IT Hardware	1,201	1,000		-100.0%	-	-	-	-
004-140-5-480.00	Supplies	5,922	15,000		-100.0%	-	-	-	-
<b>SUPPLIES</b>		<b>7,123</b>	<b>16,000</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 23,336</b>	<b>\$ 34,271</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**EXPENSES - HOTEL / MOTEL TAX FUND**

*PW Municipal Complex - 150*

ACCT #	ACOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES	-	-	-		-	-	-	-
	CAPITAL	-	-	-		-	-	-	-
004-150-5-601.00	Debt - Principle	265,192	303,250		-100.0%				
	DEBT	265,192	303,250	-	-100.0%	-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 265,192</b>	<b>\$ 303,250</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**EXPENSES - HOTEL / MOTEL TAX FUND**

*Land Use & Development - 160*

ACCT #	ACOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
004-160-5-201.00	Economic Development Commission	31,270	31,270		-100.0%	-	-	-	-
	PROFESSIONAL SVCS	31,270	31,270	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES	-	-	-		-	-	-	-
	CAPITAL	-	-	-		-	-	-	-
	DEBT	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$ 31,270</b>	<b>\$ 31,270</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

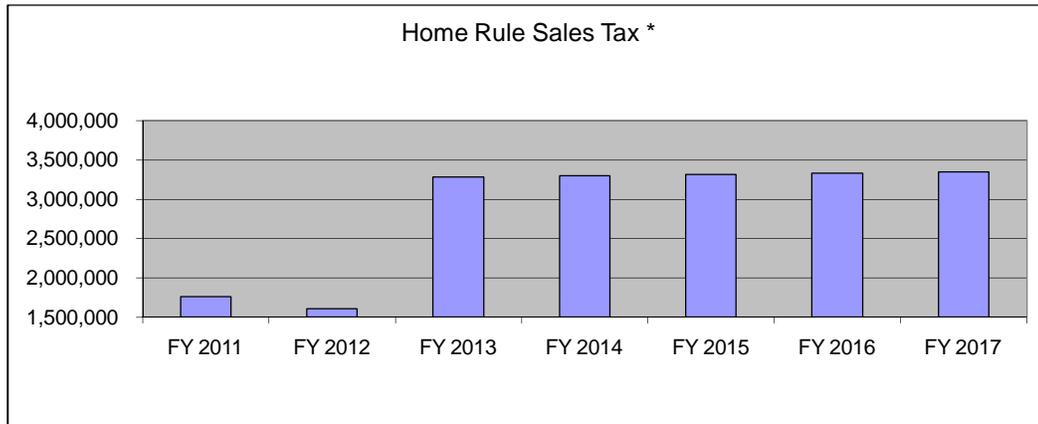
## HOME RULE TAX (CIP) FUND

	ACTUAL	CURRENT	REQUESTED		FY 2014	PROJECTED		
	FY 2011	BUDGET FY 2012	FY 2013	CHANGE		FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Interest Income	\$ 5,538	\$ 5,268	\$ 6,500	23.4%	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316
Home Rule Sales Tax	1,765,324	1,611,396	3,280,000	103.6%	3,296,400	3,312,882	3,329,446	3,346,093
Grants	-	-	671,214		-	-	-	-
Operating Transfer	-	-	-		-	284,000	213,000	273,000
<b>Projected Revenues Total</b>	<b>1,770,862</b>	<b>1,616,664</b>	<b>3,957,714</b>	<b>144.8%</b>	<b>3,303,095</b>	<b>3,603,778</b>	<b>3,549,549</b>	<b>3,626,409</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	336,615	34,889	-		-	-	-	-
Professional	134,751	1,000	-		-	-	-	-
Contractual	471,427	388,250	-		-	-	-	-
Supplies	287,938	560,125	-		-	-	-	-
<b>Operating Expenses</b>	<b>1,230,731</b>	<b>984,264</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital	356,099	1,443,106	3,970,528	175.1%	3,961,500	4,668,000	3,221,000	3,616,000
Debt Payments	171,642	172,350	85,000	-50.7%	85,000	85,000	85,000	85,000
<b>Total Operating Expenses</b>	<b>1,758,472</b>	<b>2,599,720</b>	<b>4,055,528</b>	<b>56.0%</b>	<b>4,046,500</b>	<b>4,753,000</b>	<b>3,306,000</b>	<b>3,701,000</b>
<b>Result from Operations</b>	<b>12,390</b>	<b>(983,056)</b>	<b>(97,814)</b>		<b>(743,405)</b>	<b>(1,149,222)</b>	<b>243,549</b>	<b>(74,591)</b>
Fund Balance Allocation	-	-	65,600		65,928	66,258	66,589	66,922
Cash Reserve Contributions	-	-	65,600		65,928	66,258	66,589	66,922
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 12,390</b>	<b>\$ (983,056)</b>	<b>\$ (163,414)</b>	<b>\$ -</b>	<b>\$ (809,333)</b>	<b>\$ (1,215,480)</b>	<b>\$ 176,960</b>	<b>\$ (141,513)</b>

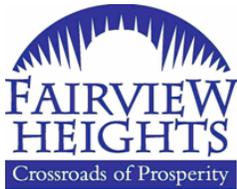


**REVENUES - HOME RULE TAX (CIP) FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
005-000-4-315.00	Interest Income	\$ 5,538	\$ 5,268	\$ 6,500	23.4%	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316
005-000-4-341.00	Home Rule Sales Tax *	1,765,324	1,611,396	\$ 3,280,000	103.6%	3,296,400	3,312,882	3,329,446	3,346,093
005-000-4-355.00	Grants	0	0	671,214		-	-	-	-
005-000-4-399.00	Operating Transfer	0	0	0		-	284,000	213,000	273,000
<b>Fund Total</b>		<b>\$1,770,862</b>	<b>\$1,616,664</b>	<b>\$ 3,957,714</b>	<b>144.8%</b>	<b>\$3,303,095</b>	<b>\$3,603,778</b>	<b>\$3,549,549</b>	<b>\$3,626,409</b>



\* NOTE: Rate increase from 0.5% to 1.0% effective January 1st, 2012.



**EXPENSES - HOME RULE TAX (CIP) FUND**  
 Mayor & City Council - Dept # 102

ACCT #	ACCOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
005-102-5-100.00	Regular Salaries	\$ 15,194				-	-	-	-
005-102-5-111.00	Retirement - IMRF	2,773	11,239	-	-100.0%	-	-	-	-
<b>PERSONNEL</b>		<b>17,967</b>	<b>11,239</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
005-102-5-205.00	Legal Fees	133,898	-	-		-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>133,898</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
005-102-5-306.00	Telephone Utility	40,000	40,000	-	-100.0%	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
005-102-5-501.00	Land	-	-	-		-	-	-	-
005-102-5-501.10	Right of Way	-	-	-		-	-	-	-
005-102-5-501.20	Easements	-	-	-		-	-	-	-
005-102-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
005-102-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-102-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-102-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
005-102-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-102-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-102-5-504.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT BUDGET</b>		<b>\$ 191,865</b>	<b>\$ 51,239</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**EXPENSES - HOME RULE TAX (CIP) FUND**

Finance - Dept # 104

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
005-104-5-100.Regular Salaries		\$ -	\$ 20,000	\$ -		\$ -	\$ -	\$ -	\$ -
005-104-5-111.Retirement - IMRF		-	3,650	-		-	-	-	-
<b>PERSONNEL</b>		-	23,650	-		-	-	-	-
<b>PROFESSIONAL SVCS</b>		-	-	-		-	-	-	-
<b>CONTRACTUAL SVCS</b>		-	-	-		-	-	-	-
005-104-5-480.Supplies		43	125		-100.0%	-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		43	125	-	-100.0%	-	-	-	-
005-104-5-501.Land		-	-	-		-	-	-	-
005-104-5-501.Right of Way		-	-	-		-	-	-	-
005-104-5-501.Easements		-	-	-		-	-	-	-
005-104-5-502.Equipment & Rolling Stock		-	-	-		-	-	-	-
005-104-5-502.Equipment Accessories		-	-	-		-	-	-	-
005-104-5-503.Survey / Engineering - Capital		-	-	-		-	-	-	-
005-104-5-504.Buildings & Structures		-	-	-		-	-	-	-
005-104-5-505.Streets & Alleys		-	-	-		-	-	-	-
005-104-5-506.Storm Drainage		-	-	-		-	-	-	-
005-104-5-504.Other Capital Improvements		-	-	-		-	-	-	-
<b>CAPITAL</b>		-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		-	-	-		-	-	-	-
<b>TRANSFERS</b>		-	-	-		-	-	-	-
<b>DEPARTMENT BUDGET</b>		\$ 43	\$ 23,775	\$ -	-100.0%	\$ -	\$ -	\$ -	\$ -



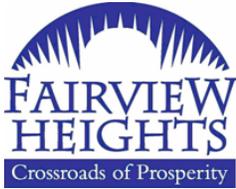
**EXPENSES - HOME RULE TAX (CIP) FUND**  
**Police Department - Dept # 110**

ACCT #	ACCOUNT NAME	CURRENT BUDGET		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
PROFESSIONAL SVCS		-	-	-		-	-	-	-
CONTRACTUAL SVCS		-	-	-		-	-	-	-
SUPPLIES & MINOR EQUIP		-	-	-		-	-	-	-
005-110-5-501.00	Land	-	-	-		-	-	-	-
005-110-5-501.10	Right of Way	-	-	-		-	-	-	-
005-110-5-501.20	Easements	-	-	-		-	-	-	-
005-110-5-502.00	Equipment & Rolling Stock	-	-	115,000		309,000	345,000	145,000	105,000
005-110-5-502.50	Equipment Accessories	16,740	-	-		-	-	-	-
005-110-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-110-5-504.00	Buildings & Structures	-	-	-		-	120,000	-	-
005-110-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-110-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-110-5-504.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>16,740</b>	<b>-</b>	<b>115,000</b>		<b>309,000</b>	<b>465,000</b>	<b>145,000</b>	<b>105,000</b>
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
<b>DEPARTMENT BUDGET</b>		<b>\$ 16,740</b>	<b>\$ -</b>	<b>\$ 115,000</b>		<b>\$ 309,000</b>	<b>\$ 465,000</b>	<b>\$ 145,000</b>	<b>\$ 105,000</b>



**REVENUES - HOME RULE TAX (CIP) FUND**  
*Administration - Dept # 115*

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
PROFESSIONAL SVCS		-	-	-		-	-	-	-
CONTRACTUAL SVCS		-	-	-		-	-	-	-
SUPPLIES & MINOR EQUIP		-	-	-		-	-	-	-
005-115-5-501.00	Land	-	-	-		-	-	-	-
005-115-5-501.10	Right of Way	-	-	-		-	-	-	-
005-115-5-501.20	Easements	-	-	-		-	-	-	-
005-115-5-502.00	Equipment & Rolling Stock	-	-	65,000		-	-	-	-
005-115-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-115-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-115-5-504.00	Buildings & Structures	-	-	15,000		110,000	-	-	-
005-115-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-115-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-115-5-504.00	Other Capital Improvements	-	-	90,000		-	-	-	-
CAPITAL		-	-	170,000		110,000	-	-	-
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
DEPARTMENT BUDGET		\$ -	\$ -	\$ 170,000		\$ 110,000	\$ -	\$ -	\$ -



**EXPENSES - HOME RULE TAX (CIP) FUND**  
**PW Engineering - Dept # 120**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
005-120-5-100.00	Regular Salaries	\$ 270,169							
005-120-5-111.00	Retirement - IMRF	48,479							
<b>PERSONNEL</b>		<b>318,648</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
005-120-5-202.00	Survey / Engineering - Non Capital	853	1,000		-100.0%	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>853</b>	<b>1,000</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
005-120-5-304.00	Equipment Rental & Leases	440	2,500		-100.0%	-	-	-	-
005-120-5-305.00	Electric Utility	165,433	190,000		-100.0%	-	-	-	-
005-120-5-320.00	Technical and Outside Service	30,598	45,000		-100.0%	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>196,471</b>	<b>237,500</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
005-120-5-480.00	Supplies	155,993	275,000		-100.0%	-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>155,993</b>	<b>275,000</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
005-120-5-501.00	Land	-	-	-		-	-	-	-
005-120-5-501.10	Right of Way	-	-	-		-	-	-	-
005-120-5-501.20	Easements	-	-	90,000		110,000	60,000	135,000	5,000
005-120-5-502.00	Equipment & Rolling Stock	11,191	229,000	169,000	-26.2%	345,500	184,000	284,000	225,000
005-120-5-502.50	Equipment Accessories	2,498	2,500	-	-100.0%	-	-	-	-
005-120-5-503.00	Survey / Engineering - Capital	-	-	315,000		490,000	225,000	420,000	25,000
005-120-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
005-120-5-505.00	Streets & Alleys	-	-	815,000		1,395,000	2,193,000	1,288,000	1,985,000
005-120-5-506.00	Storm Drainage	-	-	730,000		730,000	972,000	627,000	915,000
005-120-5-504.00	Other Capital Improvements	325,670	-	260,000		50,000	50,000	50,000	50,000
<b>CAPITAL</b>		<b>339,359</b>	<b>231,500</b>	<b>2,379,000</b>	<b>927.6%</b>	<b>3,120,500</b>	<b>3,684,000</b>	<b>2,804,000</b>	<b>3,205,000</b>
005-120-5-603.00	Other Debt Services			85,000		85,000	85,000	85,000	85,000
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>85,000</b>		<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT BUDGET</b>		<b>\$1,011,324</b>	<b>\$ 745,000</b>	<b>\$2,464,000</b>	<b>230.7%</b>	<b>\$3,205,500</b>	<b>\$3,769,000</b>	<b>\$2,889,000</b>	<b>\$3,290,000</b>



**EXPENSES - HOME RULE TAX (CIP) FUND**  
*Capital Improvements Program - Deot # 121*

ACCT #	ACCOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL									
		-	-	-		-	-	-	-
PROFESSIONAL SVCS									
		-	-	-		-	-	-	-
CONTRACTUAL SVCS									
		-	-	-		-	-	-	-
SUPPLIES & MINOR EQUIP									
		-	-	-		-	-	-	-
005-121-5-501.00	Land	-	-	-		-	-	-	-
005-121-5-501.10	Right of Way	-	-	-		-	-	-	-
005-121-5-501.20	Easements	-	-	-		-	-	-	-
005-121-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
005-121-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-121-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-121-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
005-121-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-121-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-121-5-504.00	Other Capital Improvements	-	\$ 1,211,606	-		-	-	-	-
CAPITAL		-	1,211,606	-		-	-	-	-
DEBT PAYMENTS									
		-	-	-		-	-	-	-
TRANSFERS									
		-	-	-		-	-	-	-
DEPARTMENT BUDGET		\$ -	\$ 1,211,606	\$ -		\$ -	\$ -	\$ -	\$ -



**EXPENSES - HOME RULE TAX (CIP) FUND**  
**PW Maintenance - Dept # 130**

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
PROFESSIONAL SVCS		-	-	-		-	-	-	-
CONTRACTUAL SVCS		-	-	-		-	-	-	-
005-130-5-410.00	Vehicle Fuel	81,734	110,000		-100.0%	-	-	-	-
005-130-5-452.00	Maintenance to Rolling Stock	32,911	30,000		-100.0%	-	-	-	-
	SUPPLIES & MINOR EQUIP	114,645	140,000	-	-100.0%	-	-	-	-
005-130-5-501.00	Land	-	-	-		-	-	-	-
005-130-5-501.10	Right of Way	-	-	-		-	-	-	-
005-130-5-501.20	Easements	-	-	-		-	-	-	-
005-130-5-502.00	Equipment & Rolling Stock	-	-	20,000		-	-	-	-
005-130-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-130-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-130-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
005-130-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-130-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-130-5-504.00	Other Capital Improvements	-	-	-		-	-	-	-
	CAPITAL	-	-	20,000		-	-	-	-
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
	DEPARTMENT BUDGET	\$ 114,645	\$ 140,000	\$ 20,000	-85.7%	\$ -	\$ -	\$ -	\$ -



**EXPENSES - HOME RULE TAX (CIP) FUND**  
**Parks & Recreation - Dept # 140**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>PERSONNEL</b>									
		-	-	-		-	-	-	-
<b>PROFESSIONAL SVCS</b>									
		-	-	-		-	-	-	-
005-140-5-305.00	Electric Utility	8,975	9,000	-	-100.0%	-	-	-	-
005-140-5-307.00	Sewer Utility	1,245	1,250	-	-100.0%	-	-	-	-
005-140-5-308.00	Water Utility	5,349	5,500	-	-100.0%	-	-	-	-
005-140-5-309.00	Sanitation Service Utility	4,916	5,000	-	-100.0%	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>20,485</b>	<b>20,750</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; MINOR EQUIP</b>									
		-	-	-		-	-	-	-
005-140-5-501.00	Land	-	-	-		-	-	-	-
005-140-5-501.10	Right of Way	-	-	-		-	-	-	-
005-140-5-501.20	Easements	-	-	-		-	-	-	-
005-140-5-502.00	Equipment & Rolling Stock	-	-	135,000		22,000	129,000	42,000	51,000
005-140-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-140-5-503.00	Survey / Engineering - Capital	-	-	33,100		-	-	-	-
005-140-5-504.00	Buildings & Structures	-	-	615,428		215,000	150,000	35,000	35,000
005-140-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-140-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-140-5-504.00	Other Capital Improvements	-	-	15,000		-	15,000	-	-
<b>CAPITAL</b>		<b>-</b>	<b>-</b>	<b>798,528</b>		<b>237,000</b>	<b>294,000</b>	<b>77,000</b>	<b>86,000</b>
<b>DEBT PAYMENTS</b>									
		-	-	-		-	-	-	-
<b>TRANSFERS</b>									
		-	-	-		-	-	-	-
<b>DEPARTMENT BUDGET</b>		<b>\$ 20,485</b>	<b>\$ 20,750</b>	<b>\$ 798,528</b>		<b>\$ 237,000</b>	<b>\$ 294,000</b>	<b>\$ 77,000</b>	<b>\$ 86,000</b>



**EXPENSES - HOME RULE TAX (CIP) FUND**  
**PW Municipal Complex - Dept # 150**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
PROFESSIONAL SVCS		-	-	-		-	-	-	-
CONTRACTUAL SVCS		-	-	-		-	-	-	-
005-150-5-421.00	Renovation or Remodeling	17,257	145,000	-	-100.0%	-	-	-	-
SUPPLIES & MINOR EQUIP		17,257	145,000	-	-100.0%	-	-	-	-
005-150-5-501.00	Land	-	-	-		-	-	-	-
005-150-5-501.10	Right of Way	-	-	-		-	-	-	-
005-150-5-501.20	Easements	-	-	-		-	-	-	-
005-150-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
005-150-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-150-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-150-5-504.00	Buildings & Structures	-	-	210,000		107,500	120,000	195,000	195,000
005-150-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-150-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-150-5-504.00	Other Capital Improvements	-	-	-		-	-	-	-
CAPITAL		-	-	210,000		107,500	120,000	195,000	195,000
005-150-5-601.00	Debt - Principle	171,642	172,350	-	-100.0%	-	-	-	-
DEBT PAYMENTS		171,642	172,350	-	-100.0%	-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
DEPARTMENT BUDGET		\$ 188,899	\$ 317,350	\$ 210,000	-33.8%	\$ 107,500	\$ 120,000	\$ 195,000	\$ 195,000



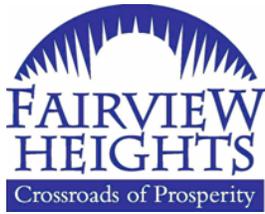
**EXPENSES - HOME RULE TAX (CIP) FUND**  
*Land Use & Development - Dept # 160*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>PERSONNEL</b>									
		-	-	-		-	-	-	-
<b>PROFESSIONAL SVCS</b>									
		-	-	-		-	-	-	-
005-160-5-312.00	Sales Tax Rebate	208,863	-	-		-	-	-	-
005-160-5-320.00	Technical and Outside Service	5,608	90,000	-	-100.0%	-	-	-	-
<b>CONTRACTUAL SVCS</b>									
		214,471	90,000	-	-100.0%	-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>									
		-	-	-		-	-	-	-
005-160-5-501.00	Land	-	-	-		-	-	-	-
005-160-5-501.10	Right of Way	-	-	-		-	-	-	-
005-160-5-501.20	Easements	-	-	-		-	-	-	-
005-160-5-502.00	Equipment & Rolling Stock	-	-	24,000		20,000	-	-	25,000
005-160-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-160-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-160-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
005-160-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-160-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-160-5-504.00	Other Capital Improvements	-	-	50,000		50,000	-	-	-
<b>CAPITAL</b>									
		-	-	74,000		70,000	-	-	25,000
<b>DEBT PAYMENTS</b>									
		-	-	-		-	-	-	-
<b>TRANSFERS</b>									
		-	-	-		-	-	-	-
<b>DEPARTMENT BUDGET</b>		<b>\$ 214,471</b>	<b>\$ 90,000</b>	<b>\$ 74,000</b>	<b>-17.8%</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>



**EXPENSES - HOME RULE TAX (CIP) FUND**  
**E.S.D.A. - Dept # 181**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
PROFESSIONAL SVCS		-	-	-		-	-	-	-
CONTRACTUAL SVCS		-	-	-		-	-	-	-
SUPPLIES & MINOR EQUIP		-	-	-		-	-	-	-
005-181-5-501.00	Land	-	-	-		-	-	-	-
005-181-5-501.10	Right of Way	-	-	-		-	-	-	-
005-181-5-501.20	Easements	-	-	-		-	-	-	-
005-181-5-502.00	Equipment & Rolling Stock	-	-	204,000		-	-	-	-
005-181-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-181-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-181-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
005-181-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-181-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-181-5-504.00	Other Capital Improvements	-	-	-		-	-	-	-
CAPITAL		-	-	204,000		-	-	-	-
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
DEPARTMENT BUDGET		\$ -	\$ -	\$ 204,000		\$ -	\$ -	\$ -	\$ -



**EXPENSES - HOME RULE TAX (CIP) FUND**  
**Library (PW In-Kind) - Dept # 170**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES & MINOR EQUIP	-	-	-		-	-	-	-
005-170-5-501.00	Land	-	-	-		-	-	-	-
005-170-5-501.10	Right of Way	-	-	-		-	-	-	-
005-170-5-501.20	Easements	-	-	-		-	-	-	-
005-170-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
005-170-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
005-170-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
005-170-5-504.00	Buildings & Structures	-	-	-		7,500	105,000	-	-
005-170-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
005-170-5-506.00	Storm Drainage	-	-	-		-	-	-	-
005-170-5-504.00	Other Capital Improvements	-	-	-		-	-	-	-
	CAPITAL	-	-	-		7,500	105,000	-	-
	DEBT PAYMENTS	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	DEPARTMENT BUDGET	\$ -	\$ -	\$ -		\$ 7,500	\$ 105,000	\$ -	\$ -

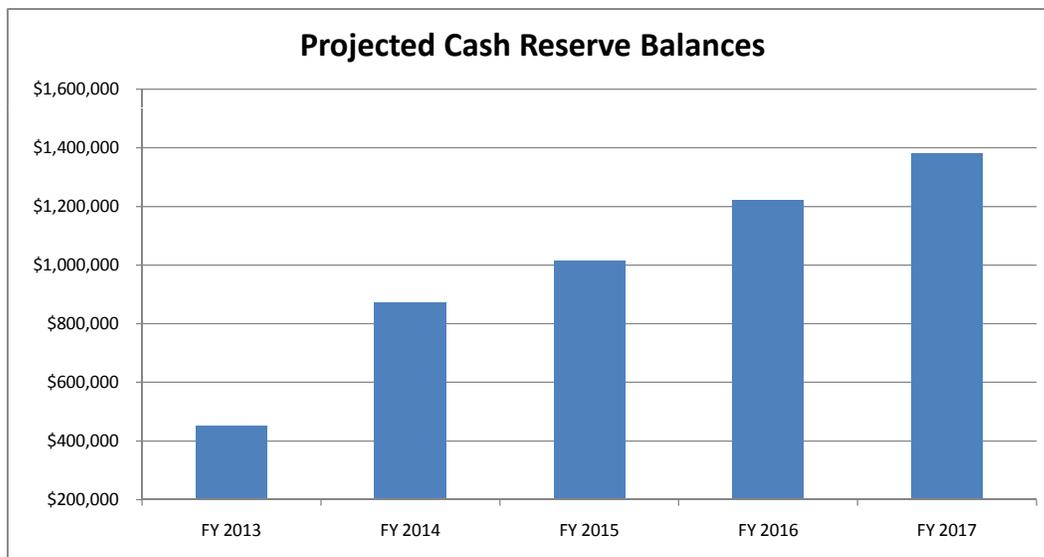
**PROPERTY IMPROVEMENT / REPLACEMENT FUND**

	CURRENT			PROJECTED			
	ACTUAL	BUDGET	REQUESTED	FY 2014	FY 2015	FY 2016	FY 2017
	FY 2011	FY 2012	FY 2013				
<b>REVENUE</b>							
006-000-4-315.00 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
006-100-4-399.00 Transfer from Gen Fund - City Clerk	-	-	46,090	46,457	46,831	47,211	47,598
006-102-4-399.00 Transfer from Gen Fund - Mayor / City Council	-	-	12,360	12,441	12,523	12,605	12,689
006-104-4-399.00 Transfer from Gen Fund - Finance Department	-	-	13,502	13,600	13,700	13,800	13,902
006-110-4-399.00 Transfer from Gen Fund - Police Department	-	-	165,588	167,534	169,518	168,084	173,605
006-115-4-399.00 Transfer from Gen Fund - Administration Dept.	-	-	31,996	32,347	32,702	33,062	33,427
006-120-4-399.00 Transfer from Gen Fund - PW - Engineering	-	-	42,833	43,270	43,716	44,171	44,636
006-130-4-399.00 Transfer from Gen Fund - PW - Maintenance	-	-	26,049	26,437	26,832	27,234	27,645
006-140-4-399.00 Transfer from Gen Fund - Parks & Recreation	-	-	36,732	37,261	37,802	38,355	38,922
006-150-4-399.00 Transfer from Gen Fund - PW - Municipal Complex	-	-	22,366	22,659	20,257	18,283	18,540
006-160-4-399.00 Transfer from Gen Fund - Land Use & Development	-	-	24,022	24,142	24,263	24,384	24,506
006-181-4-399.00 Transfer from Gen Fund - ESDA	-	-	1,011	1,012	1,012	1,013	1,013
<b>Projected Revenue</b>	-	-	<b>422,550</b>	<b>427,161</b>	<b>429,156</b>	<b>428,204</b>	<b>436,483</b>
<b>EXPENSES</b>							
<b>Transfers</b>							
006-140-5-705.00 Transfer to Gen Fund - Parks & Recreation	-	-	5,000	5,000	5,000	5,000	5,000
006-100-5-725.00 Transfer to Home Rule Fund - City Clerk	-	-	-	-	-	-	-
006-102-5-725.00 Transfer to Home Rule Fund - Mayor / City Council	-	-	-	-	-	-	-
006-104-5-725.00 Transfer to Home Rule Fund - Finance Department	-	-	-	-	-	-	-
006-110-5-725.00 Transfer to Home Rule Fund - Police Department	-	-	-	-	140,000	100,000	105,000
006-115-5-725.00 Transfer to Home Rule Fund - Administration Dept.	-	-	-	-	-	-	-
006-120-5-725.00 Transfer to Home Rule Fund - PW - Engineering	-	-	-	-	65,000	78,000	53,000
006-130-5-725.00 Transfer to Home Rule Fund - PW - Maintenance	-	-	-	-	-	-	-
006-140-5-725.00 Transfer to Home Rule Fund - Parks & Recreation	-	-	-	-	44,000	35,000	20,000
006-150-5-725.00 Transfer to Home Rule Fund - PW - Municipal Complex	-	-	-	-	35,000	-	70,000
006-160-5-725.00 Transfer to Home Rule Fund - Land Use & Development	-	-	-	-	-	-	25,000
006-181-5-725.00 Transfer to Home Rule Fund - ESDA	-	-	-	-	-	-	-
<b>Projected Transfers Out</b>	-	-	<b>5,000</b>	<b>5,000</b>	<b>289,000</b>	<b>218,000</b>	<b>278,000</b>
<b>Projected Excess (Deficiency) of Revenues over Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 417,550</b>	<b>\$ 422,161</b>	<b>\$ 140,156</b>	<b>\$ 210,204</b>	<b>\$ 158,483</b>

<i>Estimated Beginning Cash Balance</i>	\$ 34,000	\$ 451,550	\$ 873,711	\$ 1,013,867	\$ 1,224,070
<i>Projected Revenue (+)</i>	\$ 422,550	\$ 427,161	\$ 429,156	\$ 428,204	\$ 436,483
<i>Projected Transfers (-)</i>	\$ (5,000)	\$ (5,000)	\$ (289,000)	\$ (218,000)	\$ (278,000)
<b>Estimated Ending Cash Balance</b>	<b>\$ 34,000</b>	<b>\$ 451,550</b>	<b>\$ 873,711</b>	<b>\$ 1,013,867</b>	<b>\$ 1,382,554</b>

### Projected Cash Reserve Balances

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
City Clerk	\$ 46,090	\$ 92,547	\$ 139,378	\$ 186,590	\$ 234,188
Mayor / City Council	12,360	24,802	37,324	49,930	62,619
Finance Department	13,502	27,102	40,802	54,602	68,504
Police Department	165,588	333,123	362,640	430,724	499,329
Administration Dept.	31,996	64,343	97,045	130,107	163,534
PW - Engineering	42,833	86,103	64,819	30,990	22,626
PW - Maintenance	26,049	52,486	79,317	106,552	134,197
Parks & Recreation	36,732	73,993	67,795	71,151	90,073
PW - Municipal Complex	22,366	45,026	30,283	48,566	(2,894)
Land Use & Development	24,022	48,164	72,427	96,811	96,317
ESDA	1,011	2,023	3,035	4,048	5,061
Christmas Fund	29,000	24,000	19,000	14,000	9,000
	<b>\$ 451,550</b>	<b>\$ 873,711</b>	<b>\$ 1,013,867</b>	<b>\$ 1,224,070</b>	<b>\$ 1,382,554</b>



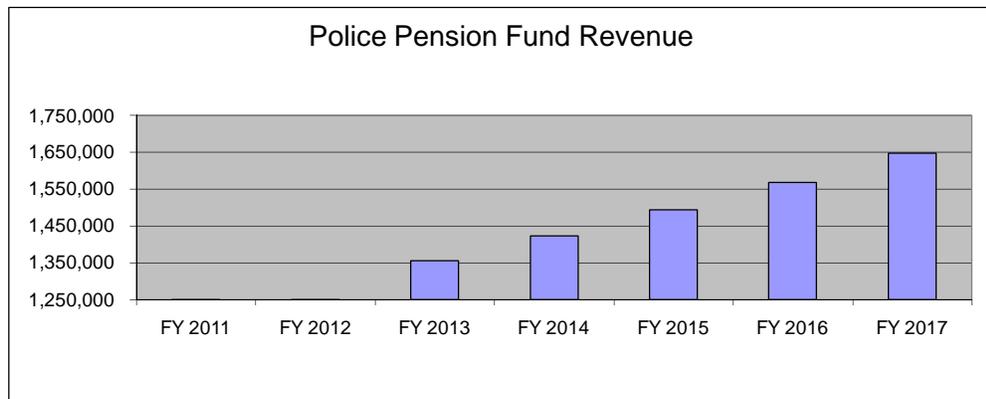
## POLICE PENSION FUND

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Interest Income	\$ -	\$ -	\$ 100		\$ 100	\$ 100	\$ 100	\$ 100
Sales Tax	-	-	1,355,000		1,422,750	1,493,888	1,568,582	1,647,011
Employee Pension Cont.	-	-	280,000		287,000	294,175	301,529	309,067
<b>Projected Revenues Total</b>	-	-	1,635,100		1,709,850	1,788,163	1,870,211	1,956,178
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	1,633,600		1,715,280	1,801,044	1,891,096	1,985,651
Professional	-	-	-		-	-	-	-
Contractual	-	-	-		-	-	-	-
Supplies	-	-	-		-	-	-	-
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	-	-	1,633,600		1,715,280	1,801,044	1,891,096	1,985,651
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	-	-	1,633,600		1,715,280	1,801,044	1,891,096	1,985,651
<i>Result from Operations</i>	-	-	1,500		(5,430)	(12,881)	(20,885)	(29,473)
Fund Balance Allocation	-	-	32,702		34,197	35,763	37,404	39,124
Cash Reserve Contribution	-	-	32,702		34,197	35,763	37,404	39,124
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	\$ -	\$ -	\$ (31,202)	\$ -	\$ (39,627)	\$ (48,644)	\$ (58,289)	\$ (68,597)



**REVENUES - POLICE PENSION FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
007-000-4-315.00	Interest Income	-	-	\$ 100		100	100	100	100
007-000-4-340.00	Sales Tax	-	-	\$ 1,355,000		1,422,750	1,493,888	1,568,582	1,647,011
007-000-4-602.00	Employee Contributions - Pension	-	-	\$ 280,000		287,000	294,175	301,529	309,067
<b>Fund Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,635,100</b>		<b>\$1,709,850</b>	<b>\$1,788,163</b>	<b>\$1,870,211</b>	<b>\$1,956,178</b>



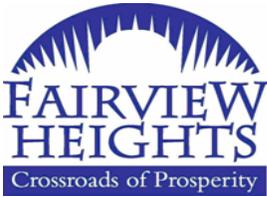


**EXPENSES - POLICE PENSION FUND**

ACCT #	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
007-110-5-110.00	Retirement - Police Pension			\$1,633,600		\$1,715,280	\$1,801,044	\$1,891,096	\$1,985,651
	PERSONNEL	-	-	1,633,600		1,715,280	1,801,044	1,891,096	1,985,651
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
	CONTRACTUAL SVCS	-	-	-		-	-	-	-
	SUPPLIES & MINOR EQUIP	-	-	-		-	-	-	-
	CAPITAL	-	-	-		-	-	-	-
	DEBT PAYMENTS	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	FUND BUDGET	\$ -	\$ -	\$1,633,600		\$1,715,280	\$1,801,044	\$1,891,096	\$1,985,651

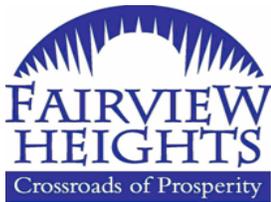
**POLICE ESCROW FUND**

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Federal Forfeiture	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
State Drug	-	-	-		-	-	-	-
DUI	-	-	-		-	-	-	-
Vehicle	-	-	-		-	-	-	-
PD - Other	-	-	-		-	-	-	-
PD - Holding	-	-	-		-	-	-	-
<b>Projected Revenues Total</b>	-	-	-		-	-	-	-
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	-		-	-	-	-
Professional	-	-	-		-	-	-	-
Contractual	-	-	-		-	-	-	-
Supplies	-	-	-		-	-	-	-
Operating Expenses	-	-	-		-	-	-	-
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Expenses</b>	-	-	-		-	-	-	-
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -



**REVENUE - POLICE ESCROW FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
008-000-4-400.00	Federal Forfeiture	-	-	\$ -	-	-	-	-	-
008-000-4-401.00	State Drug	-	-	\$ -	-	-	-	-	-
008-000-4-402.00	DUI	-	-	\$ -	-	-	-	-	-
008-000-4-403.00	Vehicle	-	-	\$ -	-	-	-	-	-
008-000-4-404.00	PD - Other	-	-	\$ -	-	-	-	-	-
008-000-4-405.00	PD - Holding	-	-	\$ -	-	-	-	-	-
<b>FUND TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**EXPENSES - POLICE ESCROW FUND**

ACCT #	REVISED ACCOUNT NAME	ACTUAL	CURRENT	REQUESTED		PROJECTED			
		FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
PROFESSIONAL SVCS		-	-	-		-	-	-	-
008-110-5-320.00	Technical and Outside Service	-	-	-		-	-	-	-
CONTRACTUAL SVCS		-	-	-		-	-	-	-
008-110-5-402.00	Office Furniture and Equipment	-	-	-		-	-	-	-
008-110-5-438.00	IT Supplies	-	-	-		-	-	-	-
008-110-5-438.50	IT Hardware	-	-	-		-	-	-	-
008-110-5-438.75	IT Software	-	-	-		-	-	-	-
008-110-5-470.00	Minor Equipment	-	-	-		-	-	-	-
008-110-5-480.00	Supplies	-	-	-		-	-	-	-
SUPPLIES & MINOR EQUIP		-	-	-		-	-	-	-
008-110-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
008-110-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
008-110-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
CAPITAL		-	-	-		-	-	-	-
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
FUND BUDGET		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

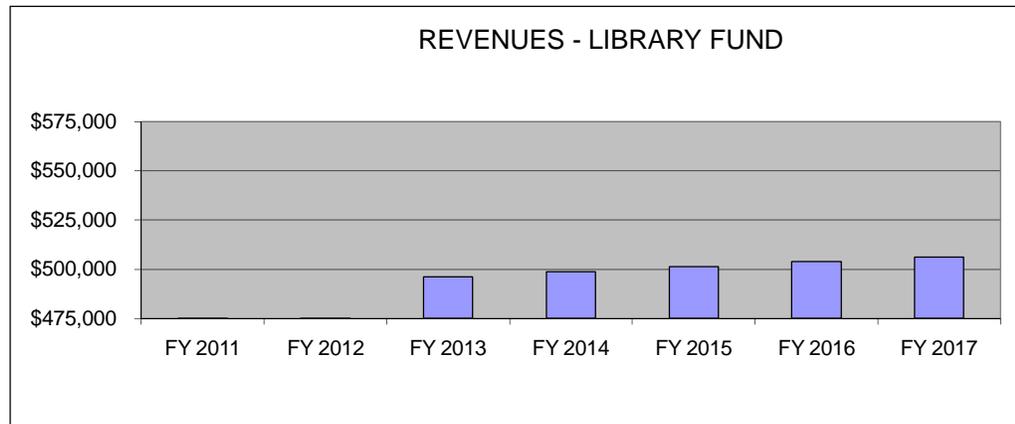
**LIBRARY FUND**

	ACTUAL	CURRENT	REQUESTED		PROJECTED			
	FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Tax	\$ -	\$ -	\$ 496,223		\$ 498,704	\$ 501,198	\$ 503,704	\$ 506,223
Grants	18,158	26,837	-		-	-	-	-
<b>Projected Revenues Total</b>	<b>18,158</b>	<b>26,837</b>	<b>496,223</b>		<b>498,704</b>	<b>501,198</b>	<b>503,704</b>	<b>506,223</b>
<b>EXPENSES</b>								
<b>Operating &amp; Maintenance</b>								
Personnel	348,078	346,352	353,982	2.2%	361,061	368,282	375,647	383,160
Professional	330	2,055	1,875	-8.8%	1,913	1,952	1,991	2,031
Contractual	25,352	27,338	27,594	0.9%	28,146	28,709	29,284	29,869
Supplies	85,610	92,675	92,310	-0.4%	94,156	96,039	97,959	99,919
Operating Transfers								
<b>Operating Expenses</b>	<b>459,370</b>	<b>468,420</b>	<b>475,761</b>	<b>1.6%</b>	<b>485,276</b>	<b>494,982</b>	<b>504,881</b>	<b>514,979</b>
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>459,370</b>	<b>468,420</b>	<b>475,761</b>	<b>1.6%</b>	<b>485,276</b>	<b>494,982</b>	<b>504,881</b>	<b>514,979</b>
<b>Result from Operations</b>	<b>(441,212)</b>	<b>(441,583)</b>	<b>20,462</b>		<b>13,428</b>	<b>6,216</b>	<b>(1,177)</b>	<b>(8,756)</b>
Fund Balance Allocation	-	-	-		-	-	-	-
Cash Reserve Contributions	-	-	-	-	-	-	-	-
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$(441,212)</b>	<b>\$(441,583)</b>	<b>\$ 20,462</b>		<b>\$ 13,428</b>	<b>\$ 6,216</b>	<b>\$ (1,177)</b>	<b>\$ (8,756)</b>



**REVENUES - LIBRARY FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
009-000-4-340.00	Sales Tax	-	-	\$ 496,223		\$ 498,704	\$ 501,198	\$ 503,704	\$ 506,223
009-000-4-355.00	Grants	18,158	26,837		-100.0%	-	-	-	-
<b>Library Fund Total</b>		<b>\$ 18,158</b>	<b>\$ 26,837</b>	<b>\$ 496,223</b>	<b>1749.0%</b>	<b>\$ 498,704</b>	<b>\$ 501,198</b>	<b>\$ 503,704</b>	<b>\$ 506,223</b>





**EXPENSES - LIBRARY FUND**  
Library - 170

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
009-170-5-100.00	Regular Salaries	\$ 296,560	\$ 288,704	\$ 291,618	1.0%	\$ 297,450	\$ 303,399	\$ 309,467	\$ 315,656
009-170-5-100.50	Regular Salaries - Elected Officials	-	-	-	-	-	-	-	-
009-170-5-101.00	Overtime	351	1,000	1,000	0.0%	1,020	1,040	1,061	1,082
009-170-5-102.00	Shift Premium	1,195	1,300	1,300	0.0%	1,326	1,353	1,380	1,408
009-170-5-103.00	Holiday Premium Pay	-	-	-	-	-	-	-	-
009-170-5-104.00	Allowances	-	-	-	-	-	-	-	-
009-170-5-105.00	Bonuses	450	450	450	0.0%	459	468	477	487
009-170-5-106.00	Unemployment Insurance	-	-	-	-	-	-	-	-
009-170-5-107.00	Social Security	-	-	-	-	-	-	-	-
009-170-5-108.00	Medicare	-	-	-	-	-	-	-	-
009-170-5-109.00	Workers Compensation	-	-	-	-	-	-	-	-
009-170-5-110.00	Retirement - Police Pension	-	-	-	-	-	-	-	-
009-170-5-111.00	Retirement - IMRF	49,522	54,898	59,614	8.6%	60,806	62,022	63,262	64,527
009-170-5-112.00	Health Insurance	-	-	-	-	-	-	-	-
<b>PERSONNEL</b>		<b>348,078</b>	<b>346,352</b>	<b>353,982</b>	<b>2.2%</b>	<b>361,061</b>	<b>368,282</b>	<b>375,647</b>	<b>383,160</b>
009-170-5-201.00	Boards and Commissions	-	-	-	-	-	-	-	-
009-170-5-201.10	City Council Expenses	-	-	-	-	-	-	-	-
009-170-5-201.20	Economic Development Commission	-	-	-	-	-	-	-	-
009-170-5-202.00	Survey / Engineering - Non Capital	-	-	-	-	-	-	-	-
009-170-5-204.00	Educational Expenses	-	-	-	-	-	-	-	-
009-170-5-205.00	Legal Fees	-	-	-	-	-	-	-	-
009-170-5-206.00	Audit Fees	-	-	-	-	-	-	-	-
009-170-5-207.00	Travel and Meeting Expenses	-	1,500	1,500	0.0%	1,530	1,561	1,592	1,624
009-170-5-220.00	Bonds, Notary fees, License's & Titles	-	60	-	-100.0%	-	-	-	-
009-170-5-225.00	Membership Dues	330	495	375	-24.2%	383	391	399	407
009-170-5-230.00	Safety Program	-	-	-	-	-	-	-	-
<b>PROFESSIONAL SVCS</b>		<b>330</b>	<b>2,055</b>	<b>1,875</b>	<b>-8.8%</b>	<b>1,913</b>	<b>1,952</b>	<b>1,991</b>	<b>2,031</b>
009-170-5-301.00	Advertising and Public Notices	-	-	-	-	-	-	-	-
009-170-5-302.00	Public Relations	-	2,000	2,000	0.0%	2,040	2,081	2,123	2,165
009-170-5-303.00	Building / Property Rental & Leases	-	-	-	-	-	-	-	-
009-170-5-304.00	Equipment Rental & Leases	-	-	-	-	-	-	-	-
009-170-5-305.00	Electric Utility	-	-	-	-	-	-	-	-
009-170-5-306.00	Telephone Utility	1,981	4,670	4,700	0.6%	4,794	4,890	4,988	5,088
009-170-5-307.00	Sewer Utility	-	-	-	-	-	-	-	-
009-170-5-308.00	Water Utility	-	-	-	-	-	-	-	-
009-170-5-309.00	Sanitation Service Utility	-	-	-	-	-	-	-	-
009-170-5-310.00	Gas Utility	-	-	-	-	-	-	-	-
009-170-5-312.00	Sales Tax Rebate	-	-	-	-	-	-	-	-
009-170-5-320.00	Technical and Outside Service	23,371	20,668	20,894	1.1%	21,312	21,738	22,173	22,616
009-170-5-326.00	Uniform Cleaning	-	-	-	-	-	-	-	-
009-170-5-327.00	Uniform Rental	-	-	-	-	-	-	-	-
009-170-5-330.00	Insurance Liability	-	-	-	-	-	-	-	-
009-170-5-340.00	Insurance on Equipment	-	-	-	-	-	-	-	-
009-170-5-345.00	Demolition Service	-	-	-	-	-	-	-	-
009-170-5-399.00	Bad Debt	-	-	-	-	-	-	-	-
<b>CONTRACTUAL SVCS</b>		<b>25,352</b>	<b>27,338</b>	<b>27,594</b>	<b>0.9%</b>	<b>28,146</b>	<b>28,709</b>	<b>29,284</b>	<b>29,869</b>
009-170-5-401.00	Postage Expense	-	-	-	-	-	-	-	-
009-170-5-402.00	Office Furniture and Equipment	-	-	-	-	-	-	-	-
009-170-5-403.00	Petty Cash	-	-	-	-	-	-	-	-



**EXPENSES - LIBRARY FUND**

*Library - 170*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
009-170-5-410.00	Vehicle Fuel	-	-	-		-	-	-	-
009-170-5-421.00	Renovation or Remodeling	-	-	-		-	-	-	-
009-170-5-425.00	Uniform Purchase	-	-	-		-	-	-	-
009-170-5-426.00	Reference Material	74,667	80,375	80,500	0.2%	82,110	83,752	85,427	87,136
009-170-5-430.00	Election Expenses	-	-	-		-	-	-	-
009-170-5-438.00	IT Supplies	-	-	-		-	-	-	-
009-170-5-438.50	IT Hardware	-	-	-		-	-	-	-
009-170-5-438.75	IT Software	-	-	-		-	-	-	-
009-170-5-450.00	Maintenance to Equipment	943	1,300	1,310	0.8%	1,336	1,363	1,390	1,418
009-170-5-451.00	Maintenance to Buildings	-	-	-		-	-	-	-
009-170-5-452.00	Maintenance to Rolling Stock	-	-	-		-	-	-	-
009-170-5-453.00	Maintenance to Radio	-	-	-		-	-	-	-
009-170-5-455.00	Miscellaneous	-	-	-		-	-	-	-
009-170-5-470.00	Minor Equipment	-	-	-		-	-	-	-
009-170-5-480.00	Supplies	10,000	11,000	10,500	-4.5%	10,710	10,924	11,142	11,365
009-170-5-499.00	Contingencies	-	-	-		-	-	-	-
009-170-5-560.00	Library Grant	-	-	-		-	-	-	-
<b>SUPPLIES &amp; MINOR EQUIP</b>		<b>85,610</b>	<b>92,675</b>	<b>92,310</b>	<b>-0.4%</b>	<b>94,156</b>	<b>96,039</b>	<b>97,959</b>	<b>99,919</b>
009-170-5-501.00	Land	-	-	-		-	-	-	-
009-170-5-501.10	Right of Way	-	-	-		-	-	-	-
009-170-5-501.20	Easements	-	-	-		-	-	-	-
009-170-5-502.00	Equipment & Rolling Stock	-	-	-		-	-	-	-
009-170-5-502.50	Equipment Accessories	-	-	-		-	-	-	-
009-170-5-503.00	Survey / Engineering - Capital	-	-	-		-	-	-	-
009-170-5-504.00	Buildings & Structures	-	-	-		-	-	-	-
009-170-5-505.00	Streets & Alleys	-	-	-		-	-	-	-
009-170-5-506.00	Storm Drainage	-	-	-		-	-	-	-
009-170-5-507.00	Other Capital Improvements	-	-	-		-	-	-	-
<b>CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
009-170-5-601.00	Debt - Principle	-	-	-		-	-	-	-
009-170-5-602.00	Debt - Interest	-	-	-		-	-	-	-
009-170-5-603.00	Other Debt Services	-	-	-		-	-	-	-
<b>DEBT PAYMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
009-170-5-705.00	Transfer to General Fund	-	-	-		-	-	-	-
009-170-5-710.00	Transfer to MFT	-	-	-		-	-	-	-
009-170-5-715.00	Transfer to Food & Bev	-	-	-		-	-	-	-
009-170-5-720.00	Transfer to Hotel / Motel	-	-	-		-	-	-	-
009-170-5-725.00	Transfer to Home Rule	-	-	-		-	-	-	-
009-170-5-730.00	Transfer to Sales Tax Rebates	-	-	-		-	-	-	-
009-170-5-731.00	Transfer to TIF #1 Bunkum Road	-	-	-		-	-	-	-
009-170-5-732.00	Transfer to TIF #2 Shoppes @ St Clair	-	-	-		-	-	-	-
009-170-5-733.00	Transfer to TIF #3 Lincoln Trail	-	-	-		-	-	-	-
009-170-5-740.00	Transfer to City Property / Rplcmnt	-	-	-		-	-	-	-
009-170-5-745.00	Transfer to Police Pension	-	-	-		-	-	-	-
009-170-5-750.00	Transfer to Police Escrow	-	-	-		-	-	-	-
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIBRARY FUND BUDGET</b>		<b>\$ 459,370</b>	<b>\$ 468,420</b>	<b>\$ 475,761</b>	<b>1.6%</b>	<b>\$ 485,276</b>	<b>\$ 494,982</b>	<b>\$ 504,881</b>	<b>\$ 514,979</b>

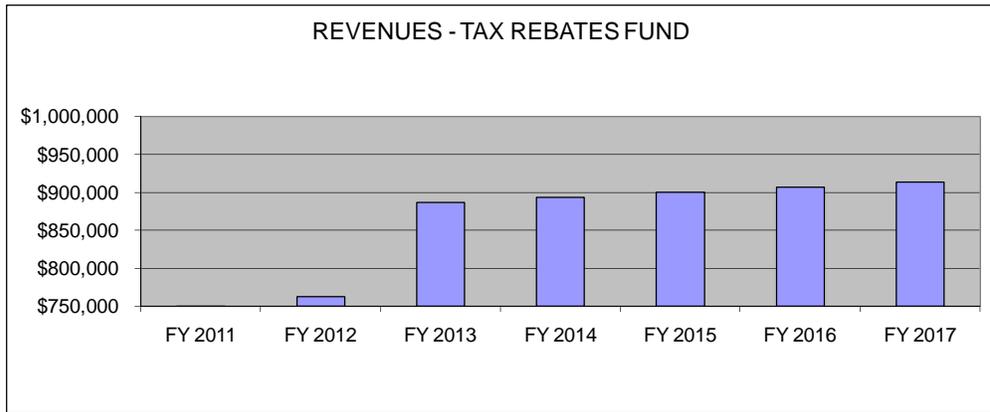
**TAX REBATES FUND**

	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
			FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Sales Tax	\$ -	\$ 533,564	\$ 540,307		\$ 544,359	\$ 548,442	\$ 552,555	\$ 556,699
Home Rule Sales Tax	-	135,000	254,883		256,795	258,721	260,661	262,616
Business District Sales Tax	91,486	89,464	91,586		92,273	92,965	93,662	94,364
Sales Tax Rebatement App Fee	-	5,000	-		-	-	-	-
<b>Projected Revenues Total</b>	<b>91,486</b>	<b>763,028</b>	<b>\$ 886,776</b>	<b>16.2%</b>	<b>893,427</b>	<b>900,128</b>	<b>906,878</b>	<b>913,679</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	-		-	-	-	-
Professional	-	-	-		-	-	-	-
Contractual	839,942	761,398	910,745	19.6%	915,299	919,875	924,474	929,096
Supplies	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>839,942</b>	<b>761,398</b>	<b>910,745</b>	<b>19.6%</b>	<b>915,299</b>	<b>919,875</b>	<b>924,474</b>	<b>929,096</b>
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	<b>839,942</b>	<b>761,398</b>	<b>910,745</b>	<b>19.6%</b>	<b>915,299</b>	<b>919,875</b>	<b>924,474</b>	<b>929,096</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ (748,456)</b>	<b>\$ 1,630</b>	<b>\$ (23,969)</b>		<b>\$ (21,872)</b>	<b>\$ (19,747)</b>	<b>\$ (17,596)</b>	<b>\$ (15,417)</b>



**REVENUES - TAX REBATES FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
010-000-4-340.00	Sales Tax	-	\$ 533,564	\$ 540,307	1.3%	\$ 544,359	\$ 548,442	\$ 552,555	\$ 556,699
010-000-4-341.00	Home Rule Sales Tax	-	135,000	\$ 254,883	88.8%	256,795	258,721	260,661	262,616
010-000-4-354.00	Business District Sales Tax	91,486	89,464	\$ 91,586	2.4%	92,273	92,965	93,662	94,364
010-000-4-397.00	Sales Tax Rebatement (app)	-	5,000	\$ -	-100.0%	-	-	-	-
<b>Fund Total</b>		<b>\$ 91,486</b>	<b>\$ 763,028</b>	<b>\$ 886,776</b>	<b>16.2%</b>	<b>\$ 893,427</b>	<b>\$ 900,128</b>	<b>\$ 906,878</b>	<b>\$ 913,679</b>





FUND #

010

**EXPENSES - TAX REBATES FUND**  
*Land Use & Development - Dept # 160*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
010-160-5-312.00	Sales Tax Rebate	\$ 839,942	\$ 761,398	\$ 910,745	19.6%	\$ 915,299	\$ 919,875	\$ 924,474	\$ 929,096
	CONTRACTUAL SVCS	839,942	761,398	910,745	19.6%	915,299	919,875	924,474	929,096
	SUPPLIES & MINOR EQUIP	-	-	-		-	-	-	-
	CAPITAL	-	-	-		-	-	-	-
	DEBT PAYMENTS	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	<b>FUND BUDGET</b>	<b>\$ 839,942</b>	<b>\$ 761,398</b>	<b>\$ 910,745</b>	<b>19.6%</b>	<b>\$ 915,299</b>	<b>\$ 919,875</b>	<b>\$ 924,474</b>	<b>\$ 929,096</b>

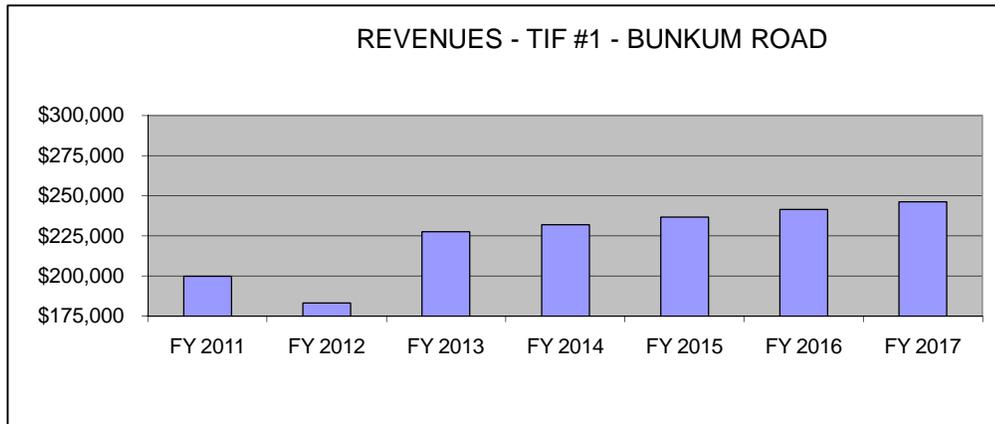
**TIF #1 - BUNKUM ROAD**

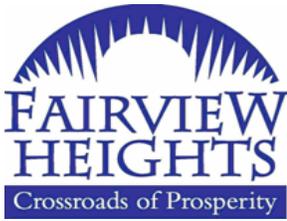
	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
			FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
TIF Revenue	\$183,237	\$ 183,231	\$ 205,000	11.9%	\$ 209,100	\$ 213,282	\$ 217,548	\$ 221,899
Operating Transfer	16,503	-	22,550		23,001	23,461	23,930	24,409
<b>Projected Revenues Total</b>	<b>199,740</b>	<b>183,231</b>	<b>227,550</b>	<b>24.2%</b>	<b>232,101</b>	<b>236,743</b>	<b>241,478</b>	<b>246,308</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	-		-	-	-	-
Professional	-	-	1,600		1,648	1,697	1,748	1,800
Contractual	175,177	201,609	246,000	22.0%	258,300	271,215	284,776	299,015
Supplies	-	-	-		-	-	-	-
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>175,177</b>	<b>201,609</b>	<b>247,600</b>	<b>22.8%</b>	<b>259,948</b>	<b>272,912</b>	<b>286,524</b>	<b>300,815</b>
Capital	-	-	115,000		115,000	115,000	115,000	115,000
Debt Payments	-	-	-		-	-	-	-
<b>Total Expenses</b>	<b>175,177</b>	<b>201,609</b>	<b>362,600</b>	<b>79.9%</b>	<b>374,948</b>	<b>387,912</b>	<b>401,524</b>	<b>415,815</b>
Projected Excess (Deficiency) of Revenues over Expenses								
	\$ 24,563	\$ (18,378)	\$ (135,050)		\$ (142,847)	\$ (151,169)	\$ (160,046)	\$ (169,507)



**REVENUES - TIF #1 - BUNKUM ROAD**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL FY 2011	CURRENT		REQUESTED		PROJECTED			
			FY 2012	FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
011-000-4-346.00	TIF Revenue	\$ 183,237	\$ 183,231	\$ 205,000	11.9%	\$ 209,100	\$ 213,282	\$ 217,548	\$ 221,899	
011-000-4-399.00	Operating Transfer	16,503	-	22,550		23,001	23,461	23,930	24,409	
<b>Fund Total</b>		<b>\$ 199,740</b>	<b>\$ 183,231</b>	<b>\$ 227,550</b>	<b>24.2%</b>	<b>\$ 232,101</b>	<b>\$ 236,743</b>	<b>\$ 241,478</b>	<b>\$ 246,308</b>	





FUND #

011

**EXPENSES - TIF #1 - BUNKUM ROAD**  
*Land Use & Development - Dept # 160*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
011-160-5-206.00	Audit Fees	-	-	1,600		1,648	1,697	1,748	1,800
PROFESSIONAL SVCS		-	-	1,600		1,648	1,697	1,748	1,800
011-160-5-372.00	TIF Expenditures	175,177	201,609	246,000	22.0%	258,300	271,215	284,776	299,015
CONTRACTUAL SVCS		175,177	201,609	246,000	22.0%	258,300	271,215	284,776	299,015
SUPPLIES & MINOR EQUIP		-	-	-		-	-	-	-
011-160-5-507.00	Other Capital	-	-	115,000		115,000	115,000	115,000	115,000
CAPITAL		-	-	115,000		115,000	115,000	115,000	115,000
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
<b>FUND BUDGET</b>		<b>\$175,177</b>	<b>\$201,609</b>	<b>\$362,600</b>	<b>79.9%</b>	<b>\$374,948</b>	<b>\$387,912</b>	<b>\$401,524</b>	<b>\$415,815</b>

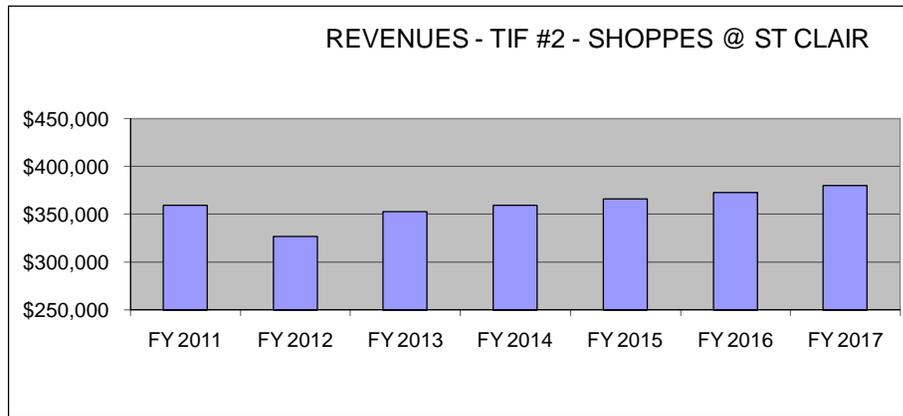
**TIF #2 - SHOPPES @ ST. CLAIR**

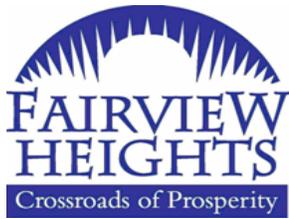
	ACTUAL	CURRENT	REQUESTED		PROJECTED			
	FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
TIF Revenue	\$ 327,054	\$ 327,043	\$ 318,000	-2.8%	\$ 324,360	\$ 330,847	\$ 337,464	\$ 344,213
Operating Transfer	32,705	-	34,980		35,155	35,331	35,508	35,686
<b>Projected Revenues Total</b>	<b>359,759</b>	<b>327,043</b>	<b>352,980</b>	<b>7.9%</b>	<b>359,515</b>	<b>366,178</b>	<b>372,972</b>	<b>379,899</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	-		-	-	-	-
Professional	-	-	1,600		1,632	1,665	1,698	1,732
Contractual	359,759	361,947	381,600	5.4%	400,680	420,714	441,750	463,838
Supplies	-	-	-		-	-	-	-
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>359,759</b>	<b>361,947</b>	<b>383,200</b>	<b>5.9%</b>	<b>402,312</b>	<b>422,379</b>	<b>443,448</b>	<b>465,570</b>
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Expenses</b>	<b>359,759</b>	<b>361,947</b>	<b>383,200</b>	<b>5.9%</b>	<b>402,312</b>	<b>422,379</b>	<b>443,448</b>	<b>465,570</b>
Projected Excess (Deficiency)								
of Revenues over Expenses	\$ -	\$ (34,904)	\$ (30,220)		\$ (42,797)	\$ (56,201)	\$ (70,476)	\$ (85,671)



**REVENUES - TIF #2 - SHOPPES @ ST CLAIR**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
012-000-4-346.00	TIF Revenue	327,054	327,043	\$ 318,000	-2.8%	\$ 324,360	\$ 330,847	\$ 337,464	\$ 344,213
012-000-4-399.00	Operating Transfer	32,705	-	34,980		35,155	35,331	35,508	35,686
<b>Fund Total</b>		<b>\$ 359,759</b>	<b>\$ 327,043</b>	<b>\$ 352,980</b>	<b>7.9%</b>	<b>\$ 359,515</b>	<b>\$ 366,178</b>	<b>\$ 372,972</b>	<b>\$ 379,899</b>





**EXPENSES - TIF #2 - SHOPPES @ ST. CLAIR**  
*Land Use & Development - Dept # 160*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
PERSONNEL		-	-	-		-	-	-	-
012-160-5-206.00	Audit Fees	-	-	1,600		1,632	1,665	1,698	1,732
PROFESSIONAL SVCS		-	-	1,600		1,632	1,665	1,698	1,732
012-160-5-372.00	TIF Expenditures	359,759	361,947	381,600	5.4%	400,680	420,714	441,750	463,838
CONTRACTUAL SVCS		359,759	361,947	381,600	5.4%	400,680	420,714	441,750	463,838
SUPPLIES & MINOR EQUIP		-	-	-		-	-	-	-
CAPITAL		-	-	-		-	-	-	-
DEBT PAYMENTS		-	-	-		-	-	-	-
TRANSFERS		-	-	-		-	-	-	-
<b>FUND BUDGET</b>		<b>\$359,759</b>	<b>\$361,947</b>	<b>\$383,200</b>	<b>5.9%</b>	<b>\$402,312</b>	<b>\$422,379</b>	<b>\$443,448</b>	<b>\$465,570</b>

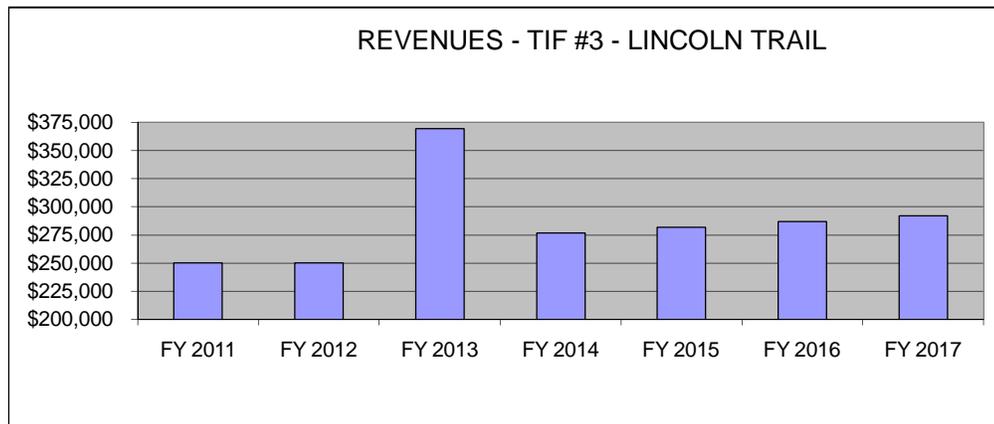
**TIF #3 - LINCOLN TRAIL**

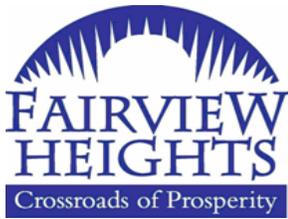
	ACTUAL	CURRENT	REQUESTED		PROJECTED			
	FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
TIF Revenue	\$ 249,874	\$ 249,865	\$ 245,000	-1.9%	\$ 249,900	\$ 254,898	\$ 259,996	\$ 265,196
Operating Transfer	-	-	124,550		26,950	26,950	26,950	26,950
<b>Projected Revenues Total</b>	<b>249,874</b>	<b>249,865</b>	<b>369,550</b>	<b>47.9%</b>	<b>276,850</b>	<b>281,848</b>	<b>286,946</b>	<b>292,146</b>
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	-		-	-	-	-
Professional	-	-	23,800		23,890	23,985	24,084	24,188
Contractual	19,645	274,851	354,000	28.8%	367,750	382,188	397,347	413,264
Supplies	-	-	10,000		10,000	10,000	10,000	10,000
Operating Transfers	-	-	-		-	-	-	-
<b>Operating Expenses</b>	<b>19,645</b>	<b>274,851</b>	<b>387,800</b>	<b>41.1%</b>	<b>401,640</b>	<b>416,173</b>	<b>431,431</b>	<b>447,452</b>
Capital	-	-	275,000		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Expenses</b>	<b>19,645</b>	<b>274,851</b>	<b>662,800</b>	<b>141.1%</b>	<b>401,640</b>	<b>416,173</b>	<b>431,431</b>	<b>447,452</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 230,229</b>	<b>\$ (24,986)</b>	<b>\$ (293,250)</b>		<b>\$ (124,790)</b>	<b>\$ (134,325)</b>	<b>\$ (144,485)</b>	<b>\$ (155,306)</b>



**REVENUES - TIF #3 - LINCOLN TRAIL**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
013-000-4-346.00	TIF Revenue	\$ 249,874	\$ 249,865	\$ 245,000	-1.9%	\$ 249,900	\$ 254,898	\$ 259,996	\$ 265,196
013-000-4-399.00	Operating Transfer	-	-	124,550		26,950	26,950	26,950	26,950
<b>Fund Total</b>		<b>\$ 249,874</b>	<b>\$ 249,865</b>	<b>\$ 369,550</b>	<b>47.9%</b>	<b>\$ 276,850</b>	<b>\$ 281,848</b>	<b>\$ 286,946</b>	<b>\$ 292,146</b>



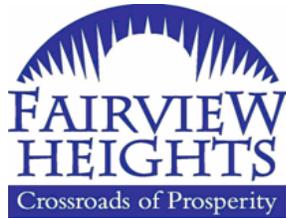


**EXPENSES - TIF #3 - LINCOLN TRAIL**  
*Land Use & Development - Dept # 160*

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>PERSONNEL</b>									
		-	-	-		-	-	-	-
013-160-5-202.00	Survey / Engineering - Non Capital	-	-	12,000		12,000	12,000	12,000	12,000
013-160-5-205.00	Legal Fees	-	-	10,000		10,000	10,000	10,000	10,000
013-160-5-206.00	Audit Fees	-	-	1,800		1,890	1,985	2,084	2,188
<b>PROFESSIONAL SVCS</b>		-	-	23,800		23,890	23,985	24,084	24,188
013-160-5-301.00	Advertising and Public Notices	-	-	4,000		4,000	4,000	4,000	4,000
013-160-5-320.00	Technical and Outside Svc	19,645	-	-		-	-	-	-
013-160-5-345.00	Demolition Service	-	-	75,000		75,000	75,000	75,000	75,000
013-160-5-372.00	TIF Expenditures	-	274,851	275,000	0.1%	288,750	303,188	318,347	334,264
<b>CONTRACTUAL SVCS</b>		19,645	274,851	354,000	28.8%	367,750	382,188	397,347	413,264
013-160-5-499.00	Contingencies	-	-	10,000		10,000	10,000	10,000	10,000
<b>SUPPLIES &amp; MINOR EQUIP</b>		-	-	10,000		10,000	10,000	10,000	10,000
013-160-5-505.00	Streets & Alleys	-	-	275,000					
<b>CAPITAL</b>		-	-	275,000		-	-	-	-
<b>DEBT PAYMENTS</b>									
		-	-	-		-	-	-	-
<b>TRANSFERS</b>									
		-	-	-		-	-	-	-
<b>FUND BUDGET</b>		\$ 19,645	\$274,851	\$662,800	141.1%	\$401,640	\$416,173	\$431,431	\$447,452

**POLICE YOUTH FUND**

	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Donations	\$ -	\$ -	\$ 2,200		\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Projected Revenues Total	-	-	2,200		2,200	2,200	2,200	2,200
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	-		-	-	-	-
Professional	-	-	-		-	-	-	-
Contractual	-	-	-		-	-	-	-
Supplies	-	-	2,200		2,200	2,200	2,200	2,200
Operating Expenses	-	-	2,200		2,200	2,200	2,200	2,200
Total Operating Expenses	-	-	2,200		2,200	2,200	2,200	2,200
Projected Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -



**POLICE YOUTH FUND**

Police Dept - Dept # 110

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUES</b>									
014-000-4-328.00	Donations	\$ -	\$ -	\$ 2,200		2,200	2,200	2,200	2,200
<b>TOTAL REVENUES</b>		-	-	2,200		2,200	2,200	2,200	2,200
<b>EXPENSES</b>									
014-110-5-480.00	Supplies	-	-	2,200		2,200	2,200	2,200	2,200
<b>SUPPLIES &amp; MINOR EQUIP</b>		-	-	2,200		2,200	2,200	2,200	2,200
<b>TOTAL EXPENSES</b>		\$ -	\$ -	\$ 2,200		\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200

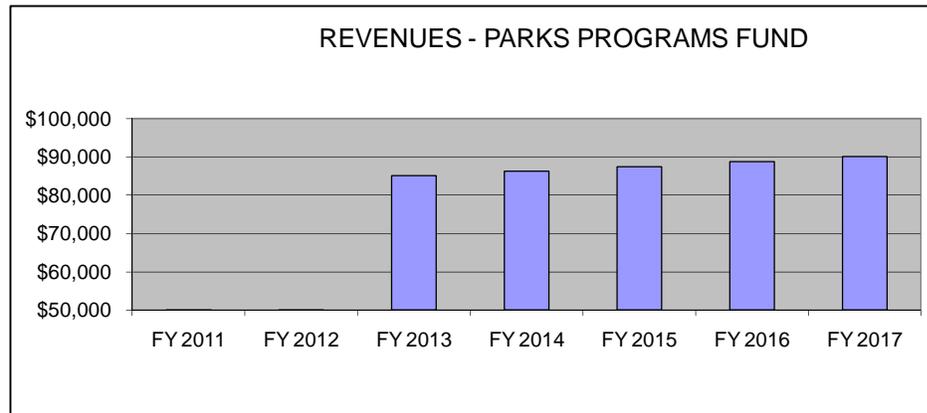
## PARKS PROGRAMS FUND

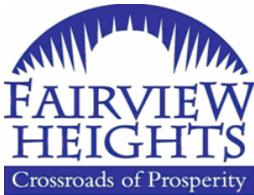
	CURRENT		REQUESTED		PROJECTED			
	ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
<b>REVENUE</b>								
Advertising Revenue	\$ -	\$ -	\$ 10,000		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
User Fees - Parks	-	-	75,000		76,125	77,267	78,426	79,602
<b>Projected Revenues Total</b>	-	-	85,000		86,125	87,267	88,426	89,602
<b>EXPENSES</b>								
Operating & Maintenance								
Personnel	-	-	-		-	-	-	-
Professional	-	-	-		-	-	-	-
Contractual	-	-	12,500		12,563	12,626	12,689	12,752
Supplies	-	-	58,500		58,793	59,087	59,382	59,679
<b>Operating Expenses</b>	-	-	71,000		71,356	71,713	72,071	72,431
Capital	-	-	-		-	-	-	-
Debt Payments	-	-	-		-	-	-	-
<b>Total Operating Expenses</b>	-	-	71,000	-	71,356	71,713	72,071	72,431
<b>Projected Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,000</b>		<b>\$ 14,769</b>	<b>\$ 15,554</b>	<b>\$ 16,355</b>	<b>\$ 17,171</b>



**REVENUES - PARKS PROGRAMS FUND**

ACCOUNT NUMBER	ACCOUNT NAME	CURRENT		REQUESTED		PROJECTED			
		ACTUAL FY 2011	BUDGET FY 2012	FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
015-000-4-362.00	Advertising Revenue	-	-	\$ 10,000		\$ 10,100	\$ 10,201	\$ 10,303	\$ 10,406
015-000-4-393.00	User Fees-Parks	-	-	75,000		76,125	77,267	78,426	79,602
<b>Fund Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,000</b>		<b>\$ 86,225</b>	<b>\$ 87,468</b>	<b>\$ 88,729</b>	<b>\$ 90,008</b>





**EXPENSES - PARKS PROGRAMS FUND**  
**Parks & Recreation - Dept # 140**

ACCT #	ACCOUNT NAME	ACTUAL FY 2011	CURRENT BUDGET FY 2012	REQUESTED		PROJECTED			
				FY 2013	CHANGE	FY 2014	FY 2015	FY 2016	FY 2017
	PERSONNEL	-	-	-		-	-	-	-
	PROFESSIONAL SVCS	-	-	-		-	-	-	-
015-140-5-320.00	Technical and Outside Service	-	-	12,500		12,563	12,626	12,689	12,752
	CONTRACTUAL SVCS	-	-	12,500		12,563	12,626	12,689	12,752
015-140-5-480.00	Supplies	-	-	58,500		58,793	59,087	59,382	59,679
	SUPPLIES & MINOR EQUIP	-	-	58,500		58,793	59,087	59,382	59,679
	CAPITAL	-	-	-		-	-	-	-
	DEBT PAYMENTS	-	-	-		-	-	-	-
	TRANSFERS	-	-	-		-	-	-	-
	<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ 71,000		\$ 71,356	\$ 71,713	\$ 72,071	\$ 72,431

# TAB – APPENDIX

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**INCOME****.....ACCOUNTS**

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301	Building Permits, temporary occupancy House moving
302	Plumbing Permits
303	Electric Permits
304	Septic Permits, Aeration, on site Inspection, feasibility letters
305	Demolition Permits Satellite Permits – (Parabolic Dish) Borrow Pit Permits Grading Permits Miscellaneous Permits
306	Sign, Balloons and Banner Permits
307	Aeration / Sewers Tap in Fees
308	Building and Maintenance Code Permits
310	Income Tax
315	Interest Earned – General Fund
320	Liquor Licenses
325	Miscellaneous items not included in any other account, including Insurance Refunds, Bid Deposits and Police Auction, and Vacation of Streets Right-of-Way (R/O/W) Easements.
328	Donations
330	Motor Fuel Tax Allotments

334	Food & Beverage Tax
335	Hotel-Motel Tax
340	Sales Tax
341	Home Rule Fund
343	Use Tax
345	Road and Bridge Allotments
346	TIF Revenue
	Franchises (Charter, Ameren)
354	Business District Sales Tax
355	Grants
356	ESDA Grant
360	City Services (Reimbursements)
	a. Sale of City Maps
	b. Sale of City Flags
	c. Grass or weed cutting
	d. Police patrols for private functions
	e. Witness fee
	f. Pay phone revenue
	g. Lien satisfaction
	h. Jury Duty
	i. Sales of supplements for codification
	j. Sale of city equipment
362	Advertising Revenue
366	Police Reports
367	Use of Copy & Fax Equipment
368	Bulk Trash Pickup
370	Police Fines
	a. Judgements

	<ul style="list-style-type: none"> <li>b. Handicap Parking</li> <li>c. Tow fees</li> </ul>
371	Residential Rental License Fee
372	Police Outside Employment
375	Licenses (other than liquor) such as: <ul style="list-style-type: none"> <li>a. Solicitors</li> <li>b. Vendors</li> <li>c. Fireworks</li> <li>d. Precious Metals</li> <li>e. Hawkers, Peddlers and Itinerant Merchants</li> <li>f. Tattoo businesses</li> <li>g. Massage businesses</li> <li>h. Artists (tattoo)</li> <li>i. Business Licenses</li> </ul>
376	Fugitive Failure to Appear Fee
377	Bail Bond Fee
385	Zoning and Planning such as: <ul style="list-style-type: none"> <li>a. Sale of zoning books</li> <li>b. Sale of zoning maps</li> <li>c. Sub-division books</li> <li>d. Sub-division plats</li> <li>e. Development Code Book Sales</li> </ul>
390	Zoning Variance Permits <ul style="list-style-type: none"> <li>a. Zoning Compliance's</li> <li>b. Zoning Amendments</li> <li>c. Special Use Variance Permits</li> <li>d. Sign Variances</li> <li>e. Planning Commission Fees preliminary Plats</li> <li>f. Appeal by an Administrative Official</li> <li>g. Area Bulk Variance</li> </ul>
391	Waste Haulers Fees
393	Users fee – Parks

395	Rents & Leases
397	Sales Tax Rebatement
399	Operating Transfer
400	Federal Forfeiture
401	State Drug
402	DUI
403	Vehicle
404	PD – Other
405	PD – Holding
601	Employee Contributions – Health Insurance
602	Employee Contributions- Pension

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## CHART OF EXPENSE ACCOUNTS

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### **PERSONNEL ACCOUNT NUMBERS**

100.00 Regular Salaries	Gross salaries anticipated for semi-monthly employees
101.00 Overtime	Gross overtime for all city employees
102.00 Shift Premium	Second & third shift premium
103.00 Holiday Premium Pay	Police officers holiday pay
104.00 Allowances	Mileage
105.00 Christmas Bonus	Employee bonus granted by Council on March 3, 1981
106.00 Unemployment Insurance	Federal & State requirements
107.00 Social Security	Federal Requirement
108.00 Medicare	Federal Requirement
109.00 Workers Compensation	State Requirement
110.00 Retirement – Police Pension	Monthly retirement payment
111.00 Retirement – IMRF	Semi-monthly deduction
112.00 Health Insurance	City's portion of insurance

### **PROFESSIONAL SERVICES ACCOUNT NUMBERS**

201.00 Boards & Commissions	Expenses incurred by Boards & Commissions
201.10 City Council Expenses	Expenses incurred by Council
201.20 Economic Development Commission	
202.00 Survey/Engineering – Non Capital	
204.00 Tuition Reimbursement	Reimbursement for tuition & special training courses

205.00	Legal Fees	Attorney fees
206.00	Audit Fees	Auditors fees
207.00	Training & Meeting Expenses	Expenses reimbursed by the City for authorized travel & meetings
220.00	Bond's, Notary Fees, License's	License's & titles for city owned vehicles, notary & bond fees for employees
225.00	Membership Dues	Dues to all authorized organizations

**CONTRACTUAL SERVICES ACCOUNT NUMBERS**

301.00	Advertising & Public Notices	Newspaper ads & legal notices
302.00	Public Relations	Flowers, awards & congratulatory gifts
303.00	Building/Property Rental & Leases	Payments for building & property rentals
304.00	Equipment Rental & Leases	Payments for outside equipment & car leasing
305.00	Electric Utility	Electric Service
306.00	Telephone Utility	Telephone Service
307.00	Sewer Utility	Sewer Service
308.00	Water Utility	Water Service
309.00	Sanitation Service Utility	Trash Service
310.00	Gas Utility	Gas Service
312.00	Sales Tax Rebate	Monies to developers regarding ordinances due to rebates
320.00	Insurance Liability	Liability Insurance expenses
326.00	Uniform Cleaning	Dry-cleaning of police uniforms
327.00	Uniform Rental	Rental of uniforms from outside sources

330.00 Insurance Liability	Liability insurance expenses
340.00 Insurance on Equipment	Coverage of vehicles, office equip, etc
399.00 Bad Debt	

**SUPPLIES & MINOR EQUIPMENT ACCOUNT NUMBERS**

401.00 Postage	Postage for meters, etc
402.00 Office Furniture & Equipment	Furniture or Equip over \$100.00
402.00 Petty Cash	Cash for minor purchases under \$24.99
410.00 Vehicle Fuel	Gasoline & oil
421.00 Renovation or Remodeling	Improvements to city owned property
425.00 Uniform Purchase	Employee uniform purchases
426.00 Reference Material	Subscriptions to magazines & reference books
430.00 Election Expenses	Expenses incurred during or incidental to a city election
438.00 IT Expenses	All computer related leases & expenses
438.50 IT Hardware	All computer supplies
438.75 IT Software	All computer programs
439.00 G.I.S. Expenses	Geographical Information Systems
450.00 Maintenance to Equipment	Repairs to office equip, maintenance contracts & outside warning system
451.00 Maintenance to Buildings	Repairs & maintenance to city property
452.00 Maintenance to Rolling Stock	Repairs to maintain city owned vehicles

453.00 Maintenance to Radio	Maintenance contracts & repairs on radio equipment
455.00 Miscellaneous	Minor items not provided for under other categories of the budget
470.00 Minor Equipment	Hand tools, etc.
480.00 Supplies	Supplies, equipment & materials needed for city maintenance
499.00 Contingencies	10% of total budget as provided by state statute

**CAPITAL ACCOUNT NUMBERS**

501.00 Land	Land Acquisition
501.10 Right of Way	Permanent rights to land use.
501.20 Easements	Rights to land use.
502.00 Equipment & Rolling Stock	Vehicles & Equipment that are mobile.
502.50 Equipment Accessories	Additions to equipment necessary to place it into service.
503.00 Survey/Engineering – Capital	Professional services related to capital projects.
504.00 Buildings & Structures	Property acquisition and/or construction.
505.00 Streets & Alleys	Street / Road infrastructure.
506.00 Storm Drainage	Storm Drainage Infrastructure.
507.00 Other Capital Improvements	Misc. capital project expenses

**DEBT PAYMENT ACCOUNT NUMBERS**

601.00 Debt – Principle	Principle portion of debt payments.
602.00 Debt – Interest	Interest portion of debt payments.
603.00 Other Debt Services	Non –borrowed debt payments (i.e. contractual obligations)

## **TRANSFER ACCOUNT NUMBERS**

- 705.00 Transfer to General Fund
- 710.00 Transfer to MFT
- 715.00 Transfer to Food & Beverage
- 720.00 Transfer to Hotel/Motel
- 725.00 Transfer to Home Rule
- 730.00 Transfer to Sales Tax Rebates
- 731.00 Transfer to TIF #1 Bunkum Road
- 732.00 Transfer to TIF #2 Shoppes @ St. Clair
- 733.00 Transfer to TIF #3 Lincoln Trail
- 740.00 Transfer to City Property/Replacement
- 745.00 Transfer to Police Pension
- 750.00 Transfer to Police Escrow

## **Local Public Finance: A Glossary**

### **Introduction**

Successful planning and implementation of a project in any sector, depends amongst other factors, perhaps most crucially, on understanding and analyzing its financial implications. Public finance is that field of economics that studies government activities and alternative means of financing government expenditures. It is concerned with governments at all levels: federal, state and local. In recent times, urban and local public finance has emerged as a separate sub-field. This is perhaps not surprising given the size of local government spending as a proportion of Gross Domestic Product in the United States. As of the year 1996, state and local government spending accounted for over 16 percent of the Gross Domestic Product (GDP) of the United States. This marked a 500 percent increase in state and local government expenditures in real dollar terms since 1960 (Garret; Leatherman, 2000). Across the world, the share of local public finance as a proportion of GDP is only likely to increase given the international trend towards decentralization, including financial decentralization for local governments. Not the least because of its growing magnitude then, a sound knowledge of basic concepts and principles in local public finance becomes an asset to any planner and public administrator operating at sub-state levels of the government.

On the premise that practicing planners, particularly those working in local government settings, need information on municipal finance, the Lincoln Institute of Land Policy (Lincoln Institute) is developing a new project on the Fiscal Impacts of Planning. The long term goal of this project is to create a network of faculty interested in this topic; increase the exposure of graduate planning students to the practical importance of understanding the fiscal impacts of planning and development; support junior faculty in their development of new courses; provide useful course materials (e.g., articles, case examples, etc.); stimulate research and writing in this area, and extend the training to practicing planners

The following paper, “Local Public Finance: A Glossary”, is both, a part of the above project and a part of the broader goal to disseminate information on basic concepts and principles of public finance in general and local public finance in particular. In an attempt to bridge the gap between the theory and practice of public finance, resources used for this paper come from both the academic and practical worlds, including publications of local government bodies in the United States and overseas. The targeted audience for this paper would include students in planning programs, faculty trying to develop courses on local finance and practicing planners. It should however be noted that legal definitions of some of the terms in this glossary may vary significantly from state to state.

So as to create an updated and comprehensive resource of local finance, this paper will remain a paper-in-the-making. The most current editions of the paper will be found on our website: [www.lincolnst.edu](http://www.lincolnst.edu).

## Glossary of Terms

- **Abatement:** a reduction or decrease in taxable value that results in a reduction of taxes after an assessment and levy
- **Ability to pay principle:** states that taxes should be distributed among tax payers in relation to their financial capacities
- **Accounting system:** the total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components
- **Accrued interest:** the amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery
- **Advance refunding of debt:** this occurs when new debt is issued to replace or redeem old debt before the maturity or call date of the old debt. Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date
- **Adjusted gross income:** an income concept defined by tax law—consists of taxable sources of income (net of specific adjustments) received by individuals. It includes wages and salaries, income from rent, self employment earnings, dividends, interest, pension benefit payments, net gains from the sale of assets, and other types of income not expressly exempt from taxation
- **Adjustments:** modifications in the reported value of a variable, such as sale price
- **Ad valorem tax:** a tax based on the value of a property
- **Ag preserve credit:** a program available to qualified agricultural properties, which provides annual property tax credits
- **Agency fund:** this is a type of fiduciary fund used to retain money in a purely custodial capacity by a governmental unit. Agency funds generally involve only the receipt, temporary investment, and periodic transfer of money to fulfill legal obligations to individuals, private organizations, or other governments. For example, certain employee payroll withholdings typically accumulate in an

agency fund until due and forwarded to the federal government, health care provider, and so forth (See fiduciary funds)

- **Allocation function:** comprehends the actions of governments that change the deployment of resources from the allocation the market would otherwise produce
- **Amortization:** the gradual repayment of an obligation over time and in accordance with a pre-determined payment schedule
- **Appraisal:** (1) the act of estimating the money value of property. (2) The money value of property as estimated by an appraiser
- **Appraisal methods:** the three methods of appraisal: cost approach, income approach and sales comparison approach (See cost approach, income approach and sales comparison approach)
- **Appraisal ratio:** the ratio of the appraised value to an indicator of market value (See appraised value)
- **Appraisal-Sale-Price Ratio:** the ratio of appraised value to the sale price of a property
- **Appraise:** to make an estimate of value, particularly of the value of property
- **Appraised value:** the estimate of value of a property before application of any fractional assessment ratio, partial exemption or other adjustments (See adjustments, partial exemption)
- **Appraiser:** one who estimates the value of property
- **Appropriation:** an authorization granted by a legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended
- **Arbitrage:** as applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities
- **Arm's length sale:** a transfer of property ownership between a willing seller not under compulsion to sell and a willing buyer not under compulsion to buy. The sale price is the amount of money, or its equivalent, that probably would be arrived at through fair negotiations taking into consideration the uses to which the property may be put and allowing a reasonable time for exposure to the market

- **Assessment:** (1) in general, the official act of determining the amount of tax base. (2) as applied to property tax, the official act of discovering, listing, and appraising property. (3) the value placed on property in the course of such act
- **Assessment-acquisition-based:** one of a small number of non-market assessment valuation standards. A property is placed on the tax roll at its acquisition cost; usually only limited annual increases to that value are allowed until the next qualifying sale, as, for example, under California's Proposition 13 (See tax roll, Proposition 13)
- **Assessment-arbitrary:** (1) assessment without consideration of such information as is reasonably available to the assessor. (2) assessment according to the "best knowledge and belief" of the assessor when a person fails to list property in accordance with law
- **Assessment-area-based:** one of a small number or non-market assessment valuation standards. A property tax is placed on the tax roll at a value reflecting the land area or the surface area of an improvement (See improvement)
- **Assessment date:** the date property tax liability is fixed. Assessors determine the physical status of taxable real and personal property, its ownership, fair cash value and usage classification as of that date
- **Assessment district:** the administrative area in which the officer or public body responsible for making the original assessment has jurisdiction
- **Assessment roll:** the basis on which property tax levy is allocated among the property owners in a jurisdiction. Synonyms include cadastre, list, grand list, abstract of ratables and rendition (See cadastre, rendition)
- **Assessment Sale Ratio (ASR):** property assessed value divided by sales price. Expresses the relationship between the assessed value of a sold property and the most recent sales price of the property
- **Assessed valuation:** a value assigned to real estate or other property by a government as the basis for levying taxes
- **Assessment value:** percentage of the property's appraised value, which is simply the appraised value times the assessment rate
- **Asymmetric information:** one party in a transaction has information that is not available to another
- **Audit:** an examination of a community's financial systems, procedures, and data by or consisting of municipal officials, acertified public accountant (independent

auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community

- **Audit committee:** a committee appointed by or consisting of municipal officials with specific responsibility to review a community's independent audit of financial statements and to address all issues relating to it as well as those outlined in the accompanying management letter
- **Audit management letter:** an independent auditor's written communication to government officials, separate from the community's audit. It generally identifies areas of deficiency, if any, and presents recommendations for improvements in accounting procedures, internal controls and other matters.
- **Audit report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. Almost always accompanied by a management letter.
- **Available funds:** balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one time costs
- **Average tax rate:** is simply a measure of an individual's tax liability as a percentage of his income
- **Balanced budget incidence:** computes the combined effects of levying taxes and government spending financed by those taxes
- **Balance sheet:** a statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date
- **Before-Tax-Cash-Flow:** amount of income remaining after deducting for operating expenses and debt service but before income tax on operations is deducted (See operating expenses, debt service)
- **Benefits principle (or Benefits-Received Principle):** this independent normative principle states that the beneficiaries of a particular government-spending program should have to pay for it
- **Betterments (Special Assessments):** whenever part of a community benefits from a public improvement, or betterment (*e.g.*, water, sewer, sidewalks, etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in

completing the project. Note: Sidewalks, curbing, sewers and highways are sometimes referred to as betterments but the term “improvements” is preferred (See improvements)

- **Board of Appeals:** a public body (other than a court) charged with the duty of hearing and deciding appeals taken by taxpayers or tax districts on assessments established by public officers or bodies other than the courts
- **Board of Review:** a public body (other than a court) having jurisdiction over one or more assessment districts charged with the duty of examining the assessment roll or rolls and empowered on appeal or on its own initiative to revise individual assessments (See assessment districts, assessment roll)
- **Bond:** a means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year
- **Bond buyer:** a daily trade paper containing current and historical information of interest to the municipal bond business
- **Bond and interest record (Bond Register):** the permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue
- **Bond Anticipation Note (BAN):** short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years
- **Bond authorization:** the action of a legislative body authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen
- **Bonds Authorized and Unissued:** balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by town meeting or the city council to be removed from community's books

- **Bond counsel:** an attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue
- **Bond issue:** the actual sale of the entire, or a portion of, the bond amount authorized by a town meeting or city council
- **Bond rating (Municipal):** a credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies such as Moody's and Standard and Poor use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating
- **Borrowings:** funds obtained from repayable sources, including loans secured by the government from financial institutions and other sources, both internal and external, to finance development projects and/or budget support
- **Block grants:** specific grants in categories that are very loosely or broadly defined
- **Brownfield:** an industrial or commercial site that is abandoned or underused because it suffers from real or perceived continuing contamination
- **Budget:** a plan for allocating resources to support particular services, purposes and functions over a specified period of time
- **Budget message:** a statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future
- **Budgetary incidence:** method of evaluating tax incidence that compares the incidence of a tax only after the revenue benefits of the tax (such as income transfers, educational benefits) have been considered
- **Bundle of rights:** six basic rights associated with private ownership of property: right to use; sell; rent or lease; enter or leave; give away; and refuse to do any of these
- **Cadastre:** a term commonly used in Europe to indicate an official register or inventory of all lands and/or buildings, giving the area, location, owner and either the value or estimated gross or net yield of each

- **Capital:** a stock of wealth other than land
- **Capital assets:** all tangible property used in the operation of government which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost
- **Capital asset pricing model:** a method of measuring the long-term cost of capital for a particular stock
- **Capital expenditure:** cash investments to acquire or improve an asset that will have a life of more than one year; as distinguished from cash outflows for expense items normally considered as part of the current operations
- **Capital budget:** an appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy, rates, and identify those items that were not recommended
- **Capital improvements program:** a blueprint, for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures
- **Capital outlay:** the exchange of one asset (cash) for another (capital asset), with no ultimate effect on net assets. Also known as "pay as you go," it is the appropriation and use of available cash to fund a capital improvement, as opposed to incurring debt to cover the cost
- **Capital outlay expenditure:** a temporary increase in the tax rate to fund a capital project or make a capital acquisition
- **Capital project funds:** general funds allocated for major capital projects are accounted for in these funds
- **Capital revenue:** proceeds from the sale of fixed or capital assets, such as land, building, machinery, stocks and intangibles, including receipts of unrequited transfers for capital purposes from non-governmental sources

- **Capitalization:** the process by which a stream of taxes becomes incorporated into the price of an asset
- **Capitalization of income:** the act of determining the present value of anticipated income, especially when anticipated income is assumed to be equal to past income from the same source (See present value)
- **Capitalization of taxes:** the act of determining the present value of anticipated taxes on a property and adjusting the value of the property accordingly
- **Capitalization rate:** any rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value (See market value, net operating income)
- **Capitalized value:** the value of a property estimated by the income approach to value (See income approach)
- **Cash:** Currency, coin, checks and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits
- **Cash book:** a source book of original entry, which a treasurer is required to maintain, for the purpose of recording municipal receipts, adjustments to balances, deposits to municipal accounts and disbursements through warrants
- **Cash budget:** aggregate of revenues, borrowings and disbursements of the national government showing a cash deficit or surplus. It reflects the actual deposits and withdrawals of cash by the national government agencies to the Bureau of the Treasury
- **Cash discount:** a discount of a billed amount if paid within a specified period
- **Cash-Equivalent-Sale Price:** an indicator of market value that is a refinement over the raw sale price, in that the effects of unusual financing arrangements and extraneous transfers of personal property have been removed (See personal property)
- **Cash flow:** amount of money left after subtracting operating expenses and debt service from rents collected (See operating expenses, debt service)
- **Cash flow analysis:** a study of the anticipated movement of cash into or out of an investment
- **Cash management:** the process of monitoring the ebb and flow of a money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash

- **Cash receipts:** any money received by a municipality or its departments whether by cash, check or electronic transfer
- **Categorical grant:** a type of intergovernmental payment, which is characterized by extensive restrictions on the uses to which the funds may be “spent” by the recipient government
- **Certification:** verification of authenticity. Can refer to the action of a bank, trust company, or Department of Revenue’s Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues
- **Certificate of Deposit (CD):** a bank deposit evidenced by a negotiable or non-negotiable instrument that provides on its face that the amount of such deposit, plus a specified interest, is payable to the bearer or to any specified person on a certain date specified in the instrument, at the expiration of a certain specified time, or upon notice in writing
- **Circuit breakers:** property tax relief targeted to specific groups of tax payers where the credit/rebate usually applies to property taxes that exceed some specific percentage of a tax payer’s income
- **Classification:** the class that a type of property is assigned. A property's classification is based upon the existing use of the property
- **Class rate:** statutory percentage applied to the taxable market value of a parcel based on the parcel's classification. Class rates are uniform throughout the state
- **Classification of real property:** assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real property, local officials are permitted to determine locally, within limits established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners
- **Classified property tax:** different types or classes of property are assessed according to different assessment ratio rules, so that the effective rate varies for different types of properties
- **Commitment:** an authorization to collect taxes, fees or other charges due to a municipality. For example, the assessors' commitment of real estate taxes authorizes the collector to pursue and receive payment from property owners

- **Comparative sales approach:** method of assessing market values of properties which uses data from actual sales and property characteristics to estimate values for properties that are not sold
- **Computer Assisted Mass Appraisal (CAMA):** an automated system for maintaining property data, valuing property, notifying owners, and ensuring tax equity through uniform valuations
- **Contingent debt:** debt that is not in the first instance payable as a direct obligation of the governmental unit, but has been guaranteed by a pledge of its faith and credit. The obligation to pay by the guarantor arises upon the default of the borrower. An industrial revenue bond guaranteed by a municipality would constitute contingent debt
- **Contingent liabilities:** items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts
- **Consumer Price Index (CPI):** the statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."
- **Consumer surplus:** is the amount by which the sum that individuals would have been willing to pay for a good exceeds the sum they actually have to pay
- **Consumption tax:** a tax on the value of all goods and services consumed within period of time
- **Correspondence principle:** a result coined by Wallace Oates where the size of government corresponds to the area of benefit from the goods it provides
- **Cost approach:** method of assessing market values of properties which bases the value on historic cost adjusted for depreciation and construction cost changes
- **Cost of capital:** the opportunity cost of capital
- **Cost index:** an index showing the variations in construction costs over time; sometimes, by extension, a set of similar numbers showing the relative cost of construction in different geographical areas
- **Cost trend factor:** a factor derived from a cost index used to estimate the contemporary cost of something based on its historical cost

- **Cost of Living Adjustment (COLA):** reference to language in municipal contracts that provide for annual or periodic increases in salaries and wages for employees over the course of the contract. The amount of an increase is most often negotiated based on a community's ability to pay, but is sometimes tied to the annual change in a specified index, i.e., consumer price index (CPI)
- **Cost-Benefit Analysis:** a decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives
- **Coupon rate:** is the rate of return specified on the face of a debt instrument (such as a bond) as opposed to the actual return (See effective yield)
- **Current operating expenses:** amount budgeted for the purchase of goods and services for the conduct of normal government operations within the budget year. It includes goods and services that will be used or consumed during the budget year
- **Current refunding of debt:** when the proceeds of the refunding debt are applied immediately to redeem the old debt. That is, the maturity date on the old debt coincides with the issuance date of the new borrowing obligation
- **Current surplus:** excess of revenues over expenditures
- **Deadweight loss:** a loss of welfare above and beyond the tax revenues collected. The price distortions caused by the imposition of a tax discourage transactions that would have otherwise taken place in its absence. Some of the welfare attributable to these transactions is recaptured in the form of tax revenue, but not all of it and this is the loss to society known as deadweight loss
- **Debt authorization:** formal approval by a two-thirds vote of town meeting or city council to incur debt
- **Debt burden:** the amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget
- **Debt capitalization rate:** debt component of an overall direct capitalization rate. Computed by dividing annual interest rate payments by the market value of debt (See market value)
- **Debt rate:** interest rate on borrowed money

- **Debt limit:** the maximum amount of debt that a municipality may authorize for qualified purposes under state law
- **Debt policy:** part of an overall capital financing policy that provides evidence of a commitment to meet infrastructure needs through a planned program of future financing. Debt policies should be submitted to elected officials for consideration and approval
- **Debt service:** the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue
- **Debt service fund:** used to account for funds accumulated to pay the principal and interest on the general long-term debts of the local government
- **Declaration:** a term occasionally used to designate a property list filed by a taxpayer
- **Deed:** a document which, when executed and delivered conveys an interest in or legal title to a property (See title)
- **Deed tax:** a deed by which title to real property, sold to discharge delinquent taxes is transferred by a tax collector or other authorized officer of the law to the purchaser at a tax sale
- **Deferral:** a deferral program simply delays the time by which the property tax, or a portion of it, has to be paid
- **Deferred revenue:** amounts that do not meet the criteria for revenue recognition. Also, earned amounts that are not yet available to liquidate liabilities of a current period
- **Deficit:** the excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets
- **Deficit bonds:** long-term borrowing vehicle intended to fund operating deficits and available to cities and towns only through special legislation
- **Demand letter:** notice to a delinquent taxpayer of overdue taxes typically mailed soon after the thirty day, or otherwise determined, payment period has ended
- **Depreciation:** loss of value in an object relative to its original cost, whatever the cause of the loss in value
- **Designated unreserved fund balance:** a limitation on the use of all or part of the expendable balance in a governmental fund

- **Differential incidence:** method of evaluating tax incidence that compares the incidence of one tax to that of another tax that raises the same amount of revenues
- **Discounted cash flow analysis:** a yield capitalization method used to calculate the present value of anticipated future cash flows (See yield capitalization, cash flows, present value)
- **Discounting:** the process of estimating the present value of an anticipated item of income or expense by determining the amount of money which if presently invested and allowed to accumulate at compound interest, will actually equal the expected item of income or expense at the time when it becomes due
- **Discount rate:** the rate of return on investment; the rate an investor requires to discount future income to its present value. The discount rate is made up of an interest rate and an equity yield rate (See present value, equity yield rate)
- **Disparity reduction aid:** a general purpose aid program designed to assist in the equalization of local tax rates
- **Distribution function:** relates to the influence of government on the distribution of income and wealth among individuals
- **Earnings:** a general term embracing revenue, profit or net income
- **Earnings-Price-Ratio (E/P):** the ratio of earnings per share available to common stockholders of a specific company for an accounting period to the market price per share of the common stock of that company. The reciprocal of the E/P ratio is the price-earnings ratio (P/E). The E/P ratio is a direct capitalization rate for equity and not a yield rate (See equity, yield rate)
- **Easement:** A right held by one person to use the land of another for a specific purpose, such as access to other property
- **Effective gross income:** the potential gross rent, less vacancy and collection loss plus miscellaneous income (See potential gross rent, vacancy and collection loss)
- **Effective tax rate:** the actual tax rate applicable to a particular situation, which usually differs from the rate levied by statute. For instance with the personal income tax, the effective tax rate is the proportion of total income paid, which may be different from the statutory rate after all adjustments to income have been made
- **Effective yield:** the actual return on an investment rather than the yield anticipated or promised when the investment is made

- **Efficiency:** an economy is efficient if it is not possible to make at least one person better off without making someone else worse off
- **Eminent domain:** the power of a government to take property for public purposes. Frequently used to obtain real property that cannot be purchased from owners in a voluntary transaction. Property owner receives fair compensation (market value at the time of the taking) as determined through court proceedings.
- **Encumbrance:** a reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account
- **Enterprise funds:** is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery-- direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services
- **Equalization:** the process by which an appropriate government body attempts to ensure that all property under its jurisdiction is assessed at the same level of assessment
- **Equalized valuations (EQVs):** the determination of an estimate of the fair market value of all property as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs
- **Equity:** In assessments, the degree to which assessments bear a consistent relationship to market value. In popular usage, a synonym for tax fairness (See market value, horizontal equity, vertical equity)
- **Equity yield rate:** the required rate of return on equity capital
- **Escrow:** a written instrument that by its terms imparts a legal obligation but that is placed by the grantor in the hands of a third party, to be held by him or her until the occurrence or non-occurrence of a specified event, and then only to be delivered to the grantee and to take effect

- **Estimated market value:** represents the assessor's estimate of the property's actual market value. Market value is defined as the most probable price that a well-informed buyer would pay a well-informed seller for a property without either party being unduly forced to buy or sell
- **Estimated receipts:** a term that typically refers to anticipated local revenues. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget
- **Excess levy capacity:** the difference between the levy limit and the amount of real and personal property taxes actually levied in a given year
- **Exemption:** a discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include veterans, blind individuals, surviving spouses, and persons over 70 years of age
- **Externality:** a situation in which one person's behavior affects the welfare of another in a way that is not transmitted by market prices
- **Expendable trust:** a fund, administered by the treasurer, from which both principle and interest can be expended for the purpose specified and agreed upon when the money was donated or transferred to the community
- **Expenditure:** an outlay of money made by municipalities to provide the programs and services within their approved budget
- **Extraordinary income:** collections derived from the repayment of loans and advances made by the government as well as from other non-recurring sources
- **Federal Aid Anticipation Note (FAAN):** short-term debt instrument used to generate cash with the expectation that the debt will be paid from anticipated federal aid. As a note, FAANS are typically issued for a term of less than one year and are full faith and credit obligations
- **Fiduciary funds:** repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds

- **Financial statement:** a presentation of the assets and liabilities of a community as of a particular date and most often prepared after the close of the fiscal year
- **Financing:** means by which a government provides financial resources to cover a budget deficit or allocated financial resources arising from a budget surplus
- **Fixed assets:** long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances
- **Fixed costs:** costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans
- **Fixed operating expenses:** those costs of doing business that do not vary with occupancy or output and that have to be paid whether the property is occupied or vacant
- **Float:** the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float
- **Free cash -- (Also Budgetary Fund Balance):** remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash
- **Freeze:** a property-tax relief mechanism. A freeze can apply at any point in the calculation of the property tax-the base (assessed value), the rate or the tax amount itself
- **Full accrual -- Basis of Accounting:** a method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows
- **Fund:** an accounting entity with a self balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations
- **Fund accounting:** organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations

- **Fund balance:** the difference between assets and liabilities reported in a governmental fund. Also known as fund equity
- **General fund:** the fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process
- **General fund subsidy:** most often used in the context of enterprise funds. When the revenue generated by rates, or user fees, are insufficient to cover the cost to provide the particular service, general fund money is used to close the gap in the form of a subsidy. The subsidy may or may not be recovered by the general fund in subsequent years
- **General ledger:** the accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity
- **Generally Accepted Accounting Principles (GAAP):** uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization.
- **GIS -- Geographical Information System:** a computerized mapping system and analytical tool that allows a community to raise information on a parcel, area or community wide basis. It also allows parcels to be identified and sorted on the basis of certain specified criteria. The system can integrate assessors' property data, water and sewer line networks, wetlands, floodplains and as well as other data
- **Governing body:** a board, committee, commission, or other legislative body including the school committee of a municipality
- **Governmental Accounting Standards Board (GASB):** the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments
- **GASB 34:** a major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering services and value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement analyzing the government's financial performance, trends and prospects for the future (See Governmental Accounting Standards Board)
- **Grant Anticipation Notes—(GANS):** short term, interest bearing notes issued by a government to raise capital to be repaid by grants proceeds which are

anticipated at a later date. GANS allow the recipient of the grant to begin carrying out the purpose of the grant immediately

- **General grants:** those made without use restrictions or with very loose restrictions
- **General obligation bond:** pledge full faith and credit of the issuing government as security. This means that the issuing government must use funds from any available source to pay the interest and repay the principal to the investors
- **Government bonds:** bonds that do not meet the criteria for industrial development bonds and/or private activity bonds. Government bonds are tax exempt
- **Grants:** all non-repayable transfers received from other levels of government or from private individuals, or institutions including reparations and gifts given for particular projects or programs, or for general budget support
- **Green Acres Land:** a real estate parcel of at least 10 acres, the owner of which is engaged in agricultural pursuits and otherwise qualifies for a deferment of assessment and taxes payable; intended to preserve farmland from the pressures of development
- **Home rule:** a rule by which cities and towns create, adopt, revise and amend local charters
- **Homestead exemptions:** tax-relief method for houses where a specific amount of homestead value is exempted from taxation
- **Horizontal equity:** tax evaluation criterion that requires that people in equal positions should be treated equally
- **Horizontal tax overlapping:** instance where taxes are imposed on businesses and individuals in different taxing jurisdictions by the same level of government: for example, in different cities
- **Horizontal equity:** in a tax system horizontal equity means that people of similar means are taxed similarly
- **Impact:** a reference to the person or persons who are required by statute to pay the tax, as opposed to the incidence of the tax, which refers to those ultimately bearing the burden of the tax. Someone who rents a dwelling may bear some of the *incidence* of the property tax although the landlord bears the *impact* (See incidence)

- **Improvement:** buildings, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, tunnels, drains, sewers. Note: Sidewalks, curbing, sewers and highways are sometimes referred to as betterments but the term “improvements” is preferred (See betterments)
- **Incidence:** a reference to the person or persons who ultimately bear the burden of the tax, are required by statute to pay it and who may pass some or all of the burden to someone else
- **Income approach:** method of assessing market values of properties which measures value by the present value (sometimes called capitalized value) of the future net income expected to be generated by the property (See present value)
- **Increasing returns to scale:** proportional change in all production inputs causes a greater than proportional change in output
- **Indirect cost:** costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds (See enterprise funds)
- **Industrial development bonds:** bonds in which more than 25 percent of the funds were used by a private firm or for which more than 25 percent of the debt service was to be paid from private business activity (See debt service)
- **Intergovernmental grants:** sometimes called grant-in-aid, are transfers of funds from one government to another, most often from a higher-level government in the federal system to a set of lower level governments
- **Intergovernmental revenues:** funds exchanged between levels of government, usually from the federal government to state governments or from state governments to local government
- **Internal rate of return (IRR) method:** criteria used to determine feasibility of public projects. The internal rate of return is the rate, which brings the present value of the benefit flow into equality with the initial outlay. If the internal rate of return exceeds the community’s discount rate (time preference rate), the project is economically feasible (See present value)
- **Interest:** compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In

the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months

- **Interest Rate:** the interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.
- **Judgment:** an amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use
- **Land:** in economics, the surface of the earth and all the natural resources and natural productive powers over which possession of the earth's surface gives man control. In law, a portion of the earth's surface, together with the earth below it, the space above it, and all things annexed thereto by nature or by man
- **Land ratio:** the ratio of land to building area
- **Laffer curve:** considers the inverse relationship between tax rates and tax bases and the impact of this relationship on tax revenues
- **Land schedule:** a table, typically developed by assessors and revaluation consultants, which is used to arrive at consistent assessed values for land within defined neighborhoods. Based on an analysis of market sales, neighborhood prime site value, secondary site value, and so forth, are established within a computer program. As the property characteristics of other land parcels are entered, the computer program assigns a value based on the land schedule
- **Levy:** the amount of money that a taxing district needs to raise through property taxes
- **Lien:** an encumbrance against property for money, either voluntary or involuntary. All liens are encumbrances but all encumbrances are not liens (See encumbrance)
- **Lien date:** the date a lien arises on real property to protect the municipality's right to payment of taxes. Property tax liens arise by law on the January 1 assessment date. The lien is secured when the collector makes a tax taking and places the property in tax title. Unless the lien is secured, it expires if five years elapse from the January 1 assessment date and the property is transferred in the meantime
- **Lindhal equilibrium:** situation with charges or tax shares equal to marginal benefit shares

- **Line-Item budget:** a budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget
- **Line-Item transfer:** the reallocation of a budget appropriation between two line-items within an expenditure category (i.e., salaries, expenses). Employed as a management tool, line-item transfer authority allows department heads to move money to where a need arises for a similar purpose and without altering the bottom-line. Whether or not line-item transfers are permitted depends on how the budget is presented (i.e., format) and what level of budget detail town meeting believes it is approving
- **Local acceptance statute:** a requirement placed within the language of a General Law that a community affirmatively accept the statute by town meeting or city council action before availing itself of the provisions of the particular law
- **Local appropriating authority:** in a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power
- **Local expenditure limit:** limit on the maximum allowed level of expenditure, usually set as a maximum allowed annual percentage increase
- **Local Government Aids (LGA):** dollars (in the form of general distribution aid) provided to cities for property tax relief
- **Local public good:** a type of public good that can be simultaneously consumed in equal quantities by all, but only in a limited spatial area
- **Local receipts:** locally generated revenues, other than real and personal property taxes
- **Local revenue limit:** limit on tax revenue for a specific tax or overall—what is often called a levy limit in the case of local property tax
- **Local tax rate:** rate applied to the tax capacity of a property to determine property tax due. Formerly known as tax capacity rate, and prior to that, mill rate
- **Local tax rate limit:** oldest and most common form of local taxing limit is a maximum property tax rate, either for overall property taxes or only those for specific purposes
- **Location tax:** consumption taxes based on the origin principle with tax based on the location of the sale

- **Long-term debt:** community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more
- **Lump sum tax:** a tax for which the individual's liability does not depend on how much the individual earns (for example: a 10% income tax is not a lump sum tax since it depends on how much the individuals earns. But a head tax of \$500 independent of earnings is a lump sum tax)
- **Maintenance budget:** a no-growth budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors
- **Manufacturer's sales tax:** sales tax imposed only on the sale of a product by the manufacturer to the distributor, wholesaler or retailer
- **Marginal cost:** the change in a firm's total cost per unit change in its output level
- **Marginal revenue:** the change in a firm's total revenue per unit change in its sales level
- **Marginal utility:** the change in the total utility to a consumer that results from a one-unit change in the consumption level of an item
- **Marginal utility theory:** theory of consumer choice that says that consumers will maximize welfare by allocation of their budget such that the marginal utility per dollar is equalized across all purchased goods
- **Marginal social benefit:** gain to society from one small change
- **Marginal social cost:** loss to society from one small change
- **Marginal tax rate:** measures the additional tax liability for every additional dollar in income
- **Market failure:** markets fail to allocate resources efficiently. An economy may be inefficient for 2 reasons—market power and nonexistence of markets
- **Market price:** the price a particular buyer and seller agree to in a particular transaction; the amount actually paid
- **Market rate of return:** the typical return on an investment in a given type of property in a given market. It is distinct from the actual rate of return indicated by a property's income

- **Market rent:** the rent currently prevailing in the market for properties comparable to the subject property. Market rent is capitalized into an estimate of value in the income approach
- **Market value:** is the major focus of most real property appraisal assignments. Both economic and legal definitions of market value have been developed and refined. A current economic definition agreed upon by agencies that regulate federal financial institutions in the United states is:

The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

The buyer and seller are typically motivated;

Both parties are well informed or well advised, and acting in what they consider are their best interests;

A reasonable time is allowed for exposure in the open market;

Payment is made in terms of cash in United States dollar or in terms of financial arrangements comparable thereto;

The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

- **Mass appraisal:** use of standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably
- **Maturity date:** the date that the principal of a bond becomes due and payable in full
- **Merit goods:** commodities that ought to be provided even if the members of society do not demand them
- **Mill:** once the assessment value is determined, the final tax owed is determined by the mill levy. One *mill* is equal to 1/1000 of assessed value. The final property tax owed is computed by multiplying each \$1,000 in assessed value by the mill levy. Mill levies vary by city and county, but a range of 90 to 150 mills (\$90 to \$150 in tax for every \$1,000 in assessed value) is common

- **Minimum required local contribution:** the minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools. Also referred to as foundation amount in some states
- **Modified accrual basis of accounting:** a method of accounting that recognizes revenues in the accounting period in which they become available and measurable
- **Monopoly:** is an extreme case of market power where there is only one firm in the market and all entry is blocked
- **Multiple regression:** a technique for valuing real property that uses an equation generated through sales analysis to estimate the value of unsold properties
- **Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (*i.e.*, municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state
- **Multistage gross receipts tax:** sales tax levied on all sales or transactions, that is, at all stages of production
- **Natural monopoly:** exists if the production of a good or service exhibits increasing returns to scale, so that the long run average cost continues to decrease as output increases (See increasing returns to scale)
- **New Growth:** the additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY03 is based on new construction, etc. that occurred between January and December, 2001. In the fall of 2002, when new growth is being estimated to set the FY03 levy limit, the FY02 tax rate is used in the calculation
- **Net income:** the income expected from property after deductions of allowable expenses
- **Net lending:** advances by the national government for the servicing of government guaranteed corporate debt during the year, net of repayments on such advances. Includes loans outlays or proceeds from program loans lent to government corporations

- **Net operating income:** annual net income after operating expenses are subtracted from effective gross income (See effective gross income, operating expenses)
- **Net present value (NPV) method:** criteria used to determine feasibility of public projects. The net present value is obtained by subtracting initial outlays from the gross present value of the benefits calculated by discounting at the community time preference rate. A project is acceptable if the net present value is positive
- **Nominal tax rate:** the stated tax rate, which does not necessarily correspond to the effective tax rate (See effective tax rate)
- **Non-excludability:** consumption of good is nonexcludable when it is either very expensive or impossible to prevent anyone from consuming the good
- **Non-expendable trust:** a trust fund administered by the treasurer, from which principle, but not interest, can be expended for the purposes specified by the donor or agreed upon when the money was donated or transferred to the community
- **Non-matching or lump-sum grant:** grant amount does not change as a recipient government changes its taxes or expenditures
- **Non-recurring revenue source:** a one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year
- **Note:** A short-term loan, typically with a maturity date of a year or less
- **Non guaranteed bond or revenue bond:** only revenues from a particular source are pledged to pay the interest and repay the principal to the investors
- **Non-tax revenue:** revenue collected from sources other than compulsory tax levies. Includes those collected in exchange for direct services rendered by government agencies to the public, or those arising from the government's regulatory and investment activities
- **Objects of expenditures:** a classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay"
- **Official statement:** a document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus

- **Omitted and revised values:** corrections, submitted by assessors, after the annual commitment is made to reverse unintentional or inadvertent mistakes that causes some owners not to be assessed or to be incorrectly assessed for the fiscal year
- **Operating expenses:** expenses necessary to maintain the flow of income from a property. These expenses include the costs of property insurance, heat, water and other utilities repairs and maintenance; reserves for items such as heat, air-conditioning systems, water heater, built-in appliances, elevators, whose economic life will expire before that of the structure itself; management and other miscellaneous items necessary to operate and maintain property. Not considered operating expenses are depreciation charges, debt service, income taxes, capital improvements and personal and business expenses of the owner (See depreciation, debt service, capital improvements)
- **Operating budget:** is a detailed operating plan, expressed in terms of estimated costs and achievements in relation to estimated revenues. It includes the estimates of: (1) the program, projects, services, and activities included in the operating plan; (2) the resources or revenues available for financing the operating plan; (3) the expenditure requirements of the operating plan
- **Opportunity cost:** the principle that the cost of a resource for one use is the value of the resource in its best alternative use
- **Overlapping debt:** a community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc
- **Overnight repurchase agreement:** a contract between a financial institution and a community authorizing the financial institution to operate a sweep account on behalf of the municipality
- **Ownership:** the rights to the use of property, to the exclusion of others
- **Own-source revenue:** revenue a government raises by means of its own legislation or other action, as opposed to grants-in-aid or transfers from another government. State taxes are an own-source revenue for the state that collects them, as opposed to federal Medicaid reimbursements to the state.
- **Pareto efficiency:** that allocation of resources at which the only way to make one person better off is to make another person worse off
- **Partial exemptions:** the amount of otherwise-taxable assessed value removed from tax liability by constitutional and/or statutory action. Examples of partial

exemptions are those that qualify for homesteads, veterans and senior citizens (See homesteads)

- **Pareto improvement:** a reallocation of resources that makes one person better off without making anyone else worse off
- **Payments in Lieu of Taxes:** an agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes
- **Performance audit:** such audits examine the implicit assertion of management, that it is meeting its responsibilities efficiently and effectively. Performance audits typically focus on individual departments, agencies, activities, or functions within a government.
- **Performance budget:** a budget that stresses output both in terms of economy and efficiency
- **Permanent debt:** borrowing by a community typically involving a debt service amortization period of greater than one year (See amortization)
- **Personal property:** movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences
- **Plat:** a map intended to show the division of land into lots or parcels. Once the land is recorded with the county auditor, land included in the plat can then be legally described by reference to the plat
- **Plat deferral:** a reduction in market value of a newly platted lot. One-third of the difference between the market value of the parcel before platting and the market value of the lot after platting is added in each of the three assessment years following the platting. Hence, taxes are calculated on a lower market value during the first three years following the initial platting or until construction begins, whichever comes first
- **Poll tax:** a capital tax levied equally on every adult in the community
- **Potential gross income:** the sum of potential gross rent and miscellaneous income that is the income from rent and other sources that a property could generate with normal management, before allowing for vacancies, collection losses and normal operating expenses (See potential gross rent, operating expenses)

- **Potential gross rent:** the total rent a property would produce if 100 percent occupied at market rent (See market rent)
- **Prevent value:** of a future amount of money is the maximum amount you would be willing to pay today for the right to receive the money in the future
- **Principal:** the face amount of a bond, exclusive of accrued interest
- **Private-activity bonds:** bonds where more than 10 percent of the bond funds are used by a private business or individual and if more than 10 percent of the principal or interest is secured by payments from a private business or individual
- **Producer surplus:** is the amount of income individuals receive in excess of what they would require to supply a given number of units of factors of production
- **Progressive taxation:** the burden of taxation increases with income, meaning higher income individuals spend a greater percentage of their income on the tax than lower income individuals
- **Property:** an aggregate of things or rights to things. These rights are protected by law. There are two basic types of property: real and personal.

Real property: consists of the interests, benefits and rights inherent in the ownership of land plus anything permanently attached to the land or legally defined as immovable; the bundle of rights with which ownership of real estate is endowed. To the extent that “real estate” commonly includes land and any permanent improvements, the two terms can be understood to have the same meaning. Also called “realty”

Personal property: consists of every kind of property; movable without damage to itself or the real estate subdivided into tangible and intangible. Also called personalty

- **Property tax:** generally, a tax levied on both real and personal property; the amount of the tax is dependent on the value and the class of the property. The actual tax will be dependent upon the levies, tax base and state aids
- **Property tax levy:** the amount of taxes required to be raised in a jurisdiction by a government body with taxing authority
- **Property tax credits or rebates:** state-government financed credit or rebate for property taxes paid to local governments
- **Proposition 13:** constitutional amendment in the state of California that limits growth of property taxes. The amendment sets assessed values of each property

equal to market value in 1976 and limits the annual growth from that value to no more than 2 percent, except when a property is sold or added to by new construction. When a property is sold, it is reassessed at the current market value and any newly constructed portions of a property are similarly assessed at current value

- **Proportional taxation:** the burden of taxation remains the same over all levels of income
- **Public good:** a commodity that is nonrival in consumption—the fact that one person consumes it does not prevent anyone else from doing so as well
- **Purchase order:** an official document or form authorizing the purchase of products and services
- **Raise and Appropriate:** A phrase used to identify a funding source for an expenditure or expenditures which refers to money generated by the tax levy, or other local receipt
- **Ramsay’s rule of optimal taxation:** produces the conditions set forth by (Ramsey, 1927), who argued that the excess burden of taxation will be minimized by setting the ratio of tax rates inversely proportional to price elasticities of demand for both products
- **Real property:** land, buildings and the rights and benefits inherent in owning them
- **Receipts reserved for appropriation:** proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic activities
- **Receivables:** A expectation of payment of an amount certain accruing to the benefit of a city or town
- **Reconciliation of cash:** Periodic process where the accountant and treasurer compare records to confirm available cash in community accounts. DOR requires an annual reconciliation of cash without variances to be submitted with as balance sheet as a prerequisite to certifying a community's free cash.
- **Reconciliation of receivables:** periodic process where the accountant and collector compare records to confirm amount of taxes outstanding. DOR requires an annual reconciliation of receivables without variances to be submitted with a balance sheet as a prerequisite to certifying a community's free cash.

- **Recurring revenue source:** a source of money used to support municipal expenditures which by its nature can be relied upon, at some level, in future years
- **Regressive taxation:** the burden of taxation decreases with income, that is, higher income individuals spend a smaller percentage of their income on the tax than lower income individuals
- **Refunding of debt:** transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer
- **Rent:** in economics, the payment received by an owner of something being bought or rented in excess of the minimum amount for which he or she would have sold or rented it.
- **Rendition:** term used synonymously with declaration (See declaration)
- **Repurchase Agreement (Repo):** an agreement whereby a local government transfers cash to a financial institution, and the financial institution transfers securities to the local government and promises to repay the cash plus interest in exchange for the same securities within a given number of days
- **Requisition:** form used by the requesting department when ordering products and services from external vendors. This document generates a purchase order (See purchase order)
- **Reserve fund:** an amount set aside annually within the budget of a city or town to provide a funding source for extraordinary or unforeseen expenditures
- **Residential exemption:** an option that allows a community to grant an exemption to owner occupied residential properties of up to 20 percent of property's assessed value. In effect, the exemption shifts a portion of the tax burden, within the residential class, away from lower valued, single-family homes to multi-family properties, apartment buildings and non-resident property owners.
- **Residential factor:** adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. A residential factor of "1" will result in the taxation of all property at the same rate (single tax rate). Choosing a factor of less than one results in increasing the share of the levy raised by commercial, industrial and personal property. Residential property owners will therefore pay proportionately lower share of the total levy
- **Retail sales tax:** sales tax levied on final sale of goods and services for private consumption

- **Retained earnings:** an equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss)
- **Revaluation:** the assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain current values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property
- **Revenue:** a cash inflow which does not increase the liability of the government
- **Revenue deficit:** the amount by which actual revenues at year-end fall short of projected revenues and are insufficient to fund the amount appropriated. In such a case and unless otherwise funded, the revenue deficit must be raised in the following year's tax rate
- **Short-term debt:** outstanding balance, at any given time, on amounts borrowed with a maturity date of 12 months or less
- **Single audit act:** for any community, which expends \$300,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.
- **Small commercial exemption:** a property tax classification option where a community may exempt up to 10 percent of the value of Class Three, Commercial parcels. In effect, the option shifts the tax burden from parcels occupied by small businesses to those occupied by other commercial and industrial taxpayers. Eligible small businesses have an average annual employment of no more than ten persons
- **Special assessment exemption:** full discharge from the payment of betterments and special exemptions granted only to government properties occupied for public purposes

- **Special purpose fund:** money set-aside by appropriation for specific purposes authorized by statute only. Money remains in the fund from year-to-year, but unlike special revenue fund balances, can be diverted to other uses by vote of the appropriating authority.
- **Special revenue fund:** funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities and gifts from private individuals or organizations.
- **Stabilization function:** involves the influence of the government on the overall level of economic activity
- **Surcharge:** an incremental increase in a particular, already existing charge, that is, an amount added to a tax, a fee, a fine or penalty
- **Surety bond:** a performance bond that protects the municipality against any financial loss arising from a breach of public trust by an employee who collects money on behalf of the community
- **Surplus revenue:** the amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.
- **Sweep account:** a municipal bank account from which the host financial institution electronically transfers all or part of the balance over a specified threshold to a temporary investment elsewhere for the benefit of a higher, overnight investment return. At the end of the overnight investment period, the funds are returned to the municipal account and are available for use.
- **Spatial externalities:** occur when the spatial distribution of the costs or benefits of government service is not confined to the jurisdiction boundaries of the providing government. Non residents either pay part of the costs or enjoy part of the benefits of a government's service
- **Special assessments:** charges levied on owners of property to defray the costs of specific improvements such as paving, drainage, or irrigation facilities and apportioned according to the assumed benefits to the property affected
- **Subsidy:** payment from the government that lowers the price or cost of some economic activity to individuals or businesses
- **Sumptuary taxes:** excise taxes intended to change consumer behavior, reducing consumption of goods that create consumption externalities or those that are otherwise determined to be socially undesirable

- **Tailings:** Unclaimed municipal funds, or a repository, referred to as a "tailings account," for the retention, until eventual disposition, of unclaimed funds in the custody of a municipality
- **Tax anticipation notes:** a short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds
- **Tax effort:** is defined as taxes as a fraction of some measure of ability to pay
- **Tax incidence:** refers to which individuals bear the burden of a tax *after* the economy has adjusted to changes caused by the taxes
- **Tax increment financing (TIF):** a method of financing public investments and infrastructure improvements where property tax revenue generated by new construction in a designated area is deposited in a special fund and used to pay for public improvements within the same designated area. A more formal explanation of TIF is that new tax revenue generated by increased assessed value within the designated district resulting from direct and indirect real estate investment is captured by the TIF authority and used to pay for public development costs rather than to pay for general government services
- **Tax maps:** used to determine the location of the property, indicate the size and shape of each parcel, and show its relation to features that affect value. Maps also provide a complete inventory of all land parcels, helping to minimize the problems of omitted parcels and duplication of listing. Also referred to as assessors' maps
- **Tax mix:** combination of taxes and tax rates used by each state or local government
- **Tax shifting:** instance when a tax levied on one person is shifted to another
- **Tax title:** a collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings

- **Tax title foreclosure:** the procedure initiated in Land Court by a city or town treasurer to obtain legal title to real property already in tax title and on which property taxes are over due
- **Tax title redemption:** the act of a property owner to pay overdue taxes, plus any fees, charges, other costs and interest, on real property which the community had placed in tax title to secure its lien. The taxpayer's right to redeem terminates when the treasurer files a petition to foreclose on the property in the Land Court
- **Tax roll:** a list, usually published by a county, containing the descriptions of all parcels in the county, the names of the owners (or those receiving the tax bill), the assessed value and tax amount.
- **Taxes on domestic goods and services:** taxes levied on the domestic production, sale or transfer, leasing, use or delivery of goods, and rendering of services
- **Taxes on income and profit:** taxes imposed on all taxable income earned or received by a taxpayer whether an individual, partnership, or corporation, during a particular period of time, usually lasting one year.
- **Taxes on international trade and transactions:** the sum of import and customs duties, and other international trade-related tax collections of the national government
- **Temporary debt:** borrowing by a community in the form of notes and for a term of one year or less
- **Title:** the union of all elements constituting proof of property ownership or the instrument that is evidence of ownership
- **Transfer of Development Rights (TDR):** a land use regulatory tool under which development rights can be severed from a tract of land and sold in a market transaction. The parcel from which the rights are transferred is then permanently restricted as to future development, and the purchaser of the rights may assign them to a different parcel to gain additional density—for example, more residential units or more commercial floor area than would be allowed without the transferred rights. Usually, TDR programs designate sending areas from which rights may be transferred, and receiving areas to which the rights may be sent.
- **Triennial certification:** the Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV)
- **Trust fund:** in general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer

invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting

- **Turnover sheet:** a form, completed by municipal departments, that accompanies the physical transfer of departmental revenues, or bank deposit slips reflecting revenues, to the treasurer
- **Turnover tax.** a tax, which has as its base the total value of sales at each level of production
- **Two part pricing:** charging different prices for different quantities of a service
- **Two-rate tax/split rate/graded property tax:** a property tax rate applied to the value of land and separate from the property tax rate applied to the value of the structure on that land. Henry George advocated a special version of a two-rate tax, arguing for zero tax on structures and high tax rates in land (high enough to generate necessary revenue)
- **User fees:** are payments for the use of a publicly provided service, such as state parks, sewage and water services and toll roads
- **Use tax:** also frequently referred to as “compensating use tax.” A tax generally levied at the same rate and on the same base as the sales tax on the use, consumption, or storage of goods and services in a state (and, where applicable, locality). A compensating use tax is required to be paid by customers who purchase goods outside the state and then bring them into the state for use, storage, etc. States are also beginning to levy use taxes on services that are obtained from out-of-state providers but consumed in state
- **Uncollected funds:** recently deposited checks, included in an account's balance, but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. These funds may not be loaned or used as part of the bank's reserves, and they are not available for disbursement
- **Override:** a vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override
- **Undesignated fund balance:** monies in the various government funds as of June 30 which are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash
- **Unfunded mandate:** a requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation

- **Uniform Municipal Accounting System (UMAS):** UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns
- **Unreserved fund balance (Surplus Revenue Account):** the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected
- **Vacancy and collection loss:** the amount of money deducted from potential annual gross income to reflect the effect of probable vacancy and turnover, or nonpayment of rent by tenants. Vacancy and collection loss is commonly expressed as a percentage of potential annual gross income and it should be based on market research not actual rental history of a property
- **Vertical equity:** tax evaluation criterion that requires that taxes should distribute burdens fairly across people with different abilities to pay
- **Vertical tax overlapping:** instance where two or more levels of the government use the same tax base: federal, state, and local governments, for example may all levy a tax on personal income
- **Voucher:** a document or form authorizing the holder to redeem it for cash or credit in an amount certain.
- **Welfare economics:** branch of economic theory concerned with the social desirability of alternative economic states. The theory is used to distinguish the circumstances under which markets can be expected to perform well from those under which markets fail to produce desirable results
- **Yield capitalization:** any of the several methods used in the income approach to value
- **Yield rate:** the return on investment applicable to a series of incomes that results in the present value of each.
- **Yield to maturity (YTM):** the average rate of return in outstanding debt issues taking into consideration current price, interest payments and capital gains or losses at maturity of the issue

- **Zero based budget:** a budget building technique where each department begins at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins again at zero prompting close scrutiny and prioritization of costs annually.

AN ORDINANCE REPEALING CHAPTER 16, OF ORDINANCE NO. 190, "THE REVISED CODE", CHAPTER 16, FEES AND SALARIES, ARTICLE I - SALARIES, AND ESTABLISHING A NEW ARTICLE I SALARIES AND; AN ORDINANCE FIXING SALARIES OF CERTAIN APPOINTED OFFICIALS AND EMPLOYEES OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS 2011-2012.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS:

SECTION 1. SALARIES - APPOINTED PART-TIME OFFICIALS The following part-time appointed officials shall be paid per month except as noted, as follows:

	<u>May 1, 2011</u>
City Attorney . . . . .	\$2,400.00
Electrical Inspector . . . . .	1,051.18
Plumbing Inspector . . . . .	842.04
* Property Maintenance Inspector (per hour) . . . . .	12.40
E.S.D.A. . . . .	440.28

\*Property Maintenance Inspector shall be paid for work on an hourly basis with time to be scheduled on an as needed basis.

Pay shall be paid in full for the amount due no later than the fifth (5) day of the following month. The City Treasurer shall calculate and establish the hourly rate based on the monthly base pay as approved in this Ordinance.

SECTION 2. NON CONTRACT - FULL TIME EMPLOYEES The employee shall be paid effective May 1, 2011 through April 30, 2012 as follows:

NON CONTRACT - FULL TIME - PER MONTH:

	<u>May 1, 2011</u>
Grade I . . . . .	\$ 2,378.62
Grade II . . . . .	2,610.88
Grade III . . . . .	2,839.82
Grade IV . . . . .	3,064.36
Grade V . . . . .	3,294.40
Planning & Development Coordinator . . . . .	3,333.34
Grade VI . . . . .	3,538.76
Grade VII . . . . .	3,795.23

NON CONTRACT - FULL TIME - PER MONTH - continued:

May 1, 2011

Grade VIII . . . . .	\$4,038.48
Grade IX . . . . .	4,271.83
Grade X . . . . .	4,587.73
Economic Development Director . . . . .	4,583.34
Finance Director . . . . .	5,416.67
Management Level V . . . . .	4,640.56
Management Level IV . . . . .	4,899.24
(Engineering Assistant) . . . . .	5,416.67
Management Level III . . . . .	5,451.78
Management Level III . . . . .	
(Police Lieutenants) . . . . .	7,557.24
(Director of Land Use) . . . . .	6,285.09
Library Director . . . . .	5,364.59
Management Level II . . . . .	5,962.51
Management Level II . . . . .	
(Police Captains) . . . . .	7,807.24
Management Level I . . . . .	
(Director of Public Works & Streets) . . . . .	6,516.16
Management Level I . . . . .	
(Director of Law Enforcement) . . . . .	8,515.57
Management Level 1 - Information Systems Specialist . . . . .	6,380.78
Management Level - City Administrator . . . . .	6,170.49

NON CONTRACT - PART TIME EMPLOYEES - PER HOUR:

May 1, 2011

Pager/Shelver . . . . .	\$ 9.16
Clerk I - File Clerk-Receptionist . . . . .	10.67
Clerk II - Steno/Typist . . . . .	13.18
Clerk III - Secretary . . . . .	14.85
Clerk IV - Secretary - Executive . . . . .	17.69
Bookkeeper - Treasurer's Office . . . . .	15.06
Payroll Clerk - Treasurer's Office . . . . .	16.51
Laborer - Skilled . . . . .	14.31
Laborer - Unskilled . . . . .	11.02
Labor Force (Parks and Recreation) . . . . .	9.37
Recreation Seasonal Staff . . . . .	11.02
Recreation Office . . . . .	9.08
* Communications Officer . . . . .	20.42
Summer Library Aide minimum wage . . . . .	8.01
Civilian Aides . . . . .	13.86
Athletic/Event Coordinator . . . . .	10.67
Code Enforcement Assistant . . . . .	17.68
Code Enforcement/Building Inspector Assistant. . . . .	17.68

Crime Free Multi-Housing Coordinator . . . . . 25.41

\* Communications Officers are paid the equivalent or the same base hourly rate as full time Communications Officers.

SECTION 3. OPERATING ENGINEERS LOCAL #148 - FULL TIME

EMPLOYEES The employee shall be paid as follows per the listed effective dates per

month:

May 1, 2011

Custodian . . . . .	\$ 2,639.92
Youth Services/Assistant Director . . . . .	3,100.50
Code Enforcement/Animal Control Assistant . . . . .	3,100.50
Office Staff II . . . . .	3,100.50
Head of Circulation Services . . . . .	2,850.46
Land Use Secretary . . . . .	3,163.81
Office Staff I . . . . .	3,330.78
Apprentice Mechanic . . . . .	3,578.04
Laborer-Parks . . . . .	3,837.07
Laborer-Streets/M.C. . . . .	3,865.22
Animal Control/Code Enforcement Officer . . . . .	4,086.04
Lead Laborer-Street Department . . . . .	4,112.32
Mechanic . . . . .	4,086.04
Master/Lead Mechanic . . . . .	4,323.08
Lead Laborer - Municipal Complex . . . . .	4,323.08

CONTRACT - PART TIME EMPLOYEES - PER HOUR:

May 1, 2011

Custodian . . . . .	\$ 12.76
Assistant Custodian . . . . .	7.91
Clerk . . . . .	10.81
Clerk II Steno/Typist . . . . .	13.33
Clerk III . . . . .	15.01
Circulation Clerk . . . . .	13.33
Youth Services Assistant . . . . .	13.33
Land Use Clerk . . . . .	15.33
Code Enforcement . . . . .	18.26

SECTION 4. FRATERNAL ORDER OF POLICE - FULL TIME EMPLOYEES

The employee shall be paid effective May 1, 2011:

CONTRACT - FULL TIME - PER MONTH: May 1, 2011

Grade VIII (Police Sworn Personnel Probationary)	.	.	.	\$4,319.03
Grade VIII (Police Sworn Personnel Associate Degree)	.	.	.	4,452.36
Grade VIII (Police Sworn Personnel Bachelor Degree)	.	.	.	4,627.36
Grade IX	.	.	.	4,626.05

CONTRACT - FULL TIME - PER MONTH - continued: May 1, 2011

Grade IX (Police Sworn Personnel Associate Degree)	.	.	.	\$4,759.38
Grade IX (Police Sworn Personnel Bachelor Degree)	.	.	.	4,934.38
Commissioned Police Sergeants	.	.	.	6,286.84

SECTION 5. CHRISTMAS BONUS In addition, each full time employee shall receive a \$150.00 Christmas bonus. Said bonus will be paid on the first payday in December, and will be paid by separate check. To be eligible for a Christmas bonus, the employee must have completed at least twelve (12) months of continuous full-time service prior to December 1 of the year in which the bonus is paid.

SECTION 6. EMERGENCY EMPLOYEE Emergency employees shall be paid in an amount equal to the base rate for the type of work they are doing.

SECTION 7. REPEAL Article I - SALARIES of Chapter 16, Fees and Salaries, of Ordinance No. 190, "The Revised Code", is hereby repealed from the date of passage and approval of this Ordinance.

SECTION 8. PASSAGE This Ordinance shall be in full force and effect from and after its passage and approval and shall become effective May 1, 2011.

READ FIRST TIME:

READ SECOND TIME:

READ THIRD TIME:

PASSED:

APPROVED:

ATTEST:

\_\_\_\_\_  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

\_\_\_\_\_  
CATHERINE A. BRYANT, DEPUTY CLERK

SPONSORED BY: Personnel Committee

**A RESOLUTION REPEALING RESOLUTION NO. 3507-2010, PASSED APRIL 20, 2010, AND APPROVED APRIL 30, 2010, AND ALL PRECEDING RESOLUTIONS PASSED AND APPROVED SINCE APRIL 30, 2010, AND; A RESOLUTION AUTHORIZING DEPARTMENTAL FORCE LEVELS, EFFECTIVE MAY 1, 2011.**

WHEREAS, the City is in need of a stable work force.

WHEREAS, the Mayor is hereby authorized to hire personnel on an emergency basis, emergency defined as needed to continue vital services as needed to protect safety and health of citizens, for a period not to exceed twenty two (22) working days per individual within any consecutive three (3) month period without the authorization of the City Council. The Mayor shall provide a courtesy notification of the emergency requirements to all Aldermen within five (5) days after hiring emergency employees.

WHEREAS, the City Treasurer shall not issue or approve pay vouchers for persons unless the position has been authorized by the Mayor and the City Council.

WHEREAS, the following number of employees, by job title, has been deemed necessary to operate the City in a safe, efficient and businesslike manner:

**FULL TIME EMPLOYEES**

**EXECUTIVE – CITY COUNCIL:**

Secretary	Grade 5	One (1)
City Administrator		One (1)
Information Systems Specialist - Management Level I		One (1)
IT Analyst	Grade 4	One (1)

**EXECUTIVE – CITY CLERK’S OFFICE (Under the Direction of the City Clerk)**

Supervisor/Deputy Clerk - Management Level V		One (1)
Office Staff I		One (1)
Office Staff II		Two (2)

**EXECUTIVE – FINANCE DEPARTMENT:**

Finance Director		One (1)
Supervisor - Management Level V		One (1)
Payroll and Accounting Coordinator	Grade 7	One (1)
Accounts Payable and Accounting Coordinator	Grade 5	One (1)

**LAND USE AND DEVELOPMENT:**

Director - Management Level III		One (1)
Economic Development Director		One (1)
Secretary		One (1)
Building Official	Grade 7	One (1)
Code Enforcement Officer		One (1)
Animal Control /Code Enforcement Assistant		One (1)
Office Staff II		One (1)

**LIBRARY:**

Director - Management Level III		One (1)
Youth Services/Assistant Director		One (1)
Head of Circulation Services		One (1)

**LAW ENFORCEMENT - COMMISSIONED:**

Chief - Management Level I		One (1)
* Captain - Management Level II		One (1)
* Lieutenant - Management Level III		Three (3)
* Sergeants - Management Level IV		Five (5)
Patrol Officer -	Thirty-Three (33)	
One (1) Drug Enforcement Agency		
One (1) School Resource Officer		
One (1) Drug Tactical unit		
One (1) Metropolitan Enforcement Group of Southwestern Illinois		
Two (2) COPS Grant (to expire 4-30-15)		

\*Police Management Levels as outlined in Salary Ordinance

**LAW ENFORCEMENT - CIVILIAN:**

Supervisor of Support Services	Grade 8	One (1)
Telecommunicator	Grade 6	Three (3)
Administrative Secretary	Grade 6	One (1)
Records Clerk	Grade 3	Two (2)
Community Service Officer	Grade 4	Two (2)
Crime Analyst/Evidence Manager	Grade 5	One (1)

**PUBLIC WORKS - STREETS - MUNICIPAL COMPLEX - ENGINEERING & MAINTENANCE:**

**ENGINEERING:**

Director - Management Level I		One (1)
Supervisor - Management Level IV		One (1)
Engineering Assistant - Management Level IV		One (1)
Lead Laborer - Streets		Two (2)
Laborer - Streets		Seven (7)
Secretary	Grade 6	One (1)

**MUNICIPAL COMPLEX:**

Lead Laborer - Municipal Complex		One (1)
Laborer - Municipal Complex		Two (2)
Custodian		Two (2)

**MAINTENANCE GARAGE:**

Superintendent - Management Level IV		One (1)
Master/Lead Mechanic		One (1)
Mechanic		One (1)
Apprentice Mechanic		One (1)

**PARKS AND RECREATION:**

Director - Management Level III		One (1)
Parks Supervisor	Grade 8	One (1)
Skilled - Laborer		Seven (7)
Recreation Supervisor	Grade 7	One (1)
Office Staff/Secretary	Grade 5	One (1)
Recreation Staff	Grade 3	One (1)

**PART TIME EMPLOYEES**

**EXECUTIVE:**

Liquor Commissioner		One (1)
City Collector		One (1)
Budget Director		One (1)
City Attorney		One (1)

**LAND USE AND DEVELOPMENT:**

Electrical Inspector	One (1)
Plumbing Inspector	One (1)
Property Maintenance Inspector	Two (2)
Animal Control Callout Relief (not to exceed 120 hours/year)	One (1)
Code Enforcement/Assistant Building Inspector (not to exceed 1,664 hours/year)	One (1)
Code Enforcement Assistant (not to exceed 1,664 hours/year)	One (1)

**E.S.D.A.:**

E.S.D.A. Coordinator	One (1)
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**LIBRARY:**

Circulation Clerk (26 hours/week)	Six (6)
Youth Services Assistant (25 hours/week)	One (1)
Pager/Shelver (14 hours/week)	One (1)
Summer Library Aide (10 hours/week for 12 weeks)	One (1)
Pager/Shelver (10 hours/week for 10 weeks)	One (1)

**LAW ENFORCEMENT - CIVILIAN - PART TIME:**

Records Clerk (not to exceed 1,560 hours/year)	Clerk 2	One (1)
Telecommunicator (not to exceed 1,744 hours/year)	Grade 6 Base	Four (4)
Civilian Police Aide (NTE 1560 hours each)		Four (4)
Crime Free Multi-Housing Coordinator (NTE 1,664 hours/year)		One (1)

**MUNICIPAL COMPLEX:**

Custodian (1664 hours)	Three (3)
Custodian (not to exceed 320 hours)	One (1)
Temporary Custodian (not to exceed 400 hours/year)	One (1)

**ENGINEERING DIVISION - STREETS:**

Unskilled Laborers (not to exceed 512 hours/year)	Two (2)
Skilled Laborer (not to exceed 832 hours/year)	Four (4)
Clerk II (not to exceed 150 hours/year)	One (1)

**PARKS & RECREATION:**

Laborers (32 hours week/24 weeks)  
Seasonal Recreation Staff

Two (2)  
Twenty (20)

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS that the Mayor be authorized effective May 1, 2011, to employ personnel up to the Grade Levels as set forth in this Resolution or as indicated in binding contractual agreements, as amended from time to time.

PASSED:

APPROVED:

\_\_\_\_\_  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ATTEST:

\_\_\_\_\_  
CATHERINE A. BRYANT, DEPUTY CLERK

SPONSORED BY: Personnel Committee

RESOLUTION NO. 3602-2011

**A RESOLUTION AUTHORIZING THE ESTABLISHMENT OF A CAPITALIZATION POLICY FOR THE CITY OF FAIRVIEW HEIGHTS.**

WHEREAS, the City of Fairview Heights believes it to be in the best interest of the City to establish a Capitalization Policy for accounting purposes and compliance with the Governmental Accounting Standards Board Statement 34.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS:

The following Capitalization Policy is established:

**SECTION 1:** The minimum capitalization amount for individual equipment, buildings and improvements, and for infrastructure assets (roads, bridges, culverts, curbs, sidewalks, lighting systems, gutters, and drainage systems) is established at \$15,000.

**SECTION 2:** The cost for maintenance will be expensed.

**SECTION 3:** The costs for infrastructure will be capitalized and depreciated on a prospective basis beginning in Fiscal Year 2010-2011.

**SECTION 4:** The following depreciation guidelines are established:

Classification	Method	Useful Life
Machinery & Equipment	Straight Line	5 years
Buildings & Structures	Straight Line	20 years
Infrastructure	Straight Line	40 years
Other Improvements	Straight Line	20 years
Construction in Progress	n/a	n/a
Land	n/a	n/a

This Policy shall be applied to the Fiscal Year 2010–2011 audit and each year thereafter. This Policy supersedes any Capitalization Policy previously adopted by the City Council of Fairview Heights.

The City Council designates the Director of Finance with the responsibility for the oversight of capital assets in accordance with the provisions that are contained in this Policy.

This Resolution shall be in full force and effect after its passage and approval as provided by law.

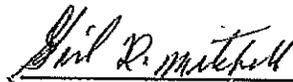
PASSED: July 19, 2011

APPROVED: July 25, 2011



ATTEST:

  
MARK T. KUPSKY, CITY CLERK



GAIL D. MITCHELL – MAYOR  
CITY OF FAIRVIEW HEIGHTS

ROLL CALL ON ALDERMEN VOTING "YEA"

CAROL WARNER	ROGER LOWRY
SANDY BALDWIN	JOSHUA FRAWLEY
SPEED ALLEN, JR.	NORMAN MILLER
PAT BAESKE	SCOTT GREENWALD
LINDA ARNOLD	

ALDERMAN BONNIE CROSSLEY WAS ABSENT.

SPONSORED BY: Finance Committee

**AN ORDINANCE TO PROVIDE FOR THE LEVY OF A TAX FOR LIBRARY PURPOSES, PURSUANT TO THE LOCAL LIBRARY ACT (75 ILCS 5/3-1), FOR THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2012 AND ENDING APRIL 30, 2013.**

**WHEREAS**, there exists a Public Library within the City of Fairview Heights which is operated by the Fairview Heights Public Library Board of Trustees;

**WHEREAS**, state statute requires the corporate authorities of the City of Fairview Heights to levy a tax for library purposes;

**WHEREAS**, the City Council has found and determined and does hereby declare, that it is necessary and appropriate to proceed with the levy of the tax;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS as follows:

**SECTION 1. PURPOSE.** That the amount hereinafter set forth, or so much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the municipality as that property is assessed and equalized for the current year, and for such Library purposes for the City of Fairview Heights, St. Clair County, Illinois, for the fiscal year beginning May 1, 2012 and ending April 30, 2013.

**SECTION 2. AMOUNTS LEVIED.** That the amount levied for Library Purposes is placed in a separate column under the heading, "Amount to be Raised by Tax Levy", which appears over same being as follows, to wit:

<u>LIBRARY FUND</u>	<u>Amount Budgeted</u>	<u>Amount to be Received from Other Sources</u>	<u>Amount to be Raised by Tax Levy</u>
<u>Corporate Library Tax (75 ILCS 5/3-1)</u>	\$442,974.00		
<u>IMRF (40 ILCS 5/7-101)</u>	\$30,928.00		
<u>Medicare and Social Security (40 ILCS 5/21-110)</u>	\$22,321.00		
<u>Other</u>	\$0.00		
<u>Total Library Fund</u>	\$496,223.00	\$0.00	\$496,223.00

Ref: Corporate Library Tax (75 ILCS 5/3-1)  
 Ref: IMRF (40 ILCS 5/7-101)  
 Ref: Medicare and Social Security (40 ILCS 5/21-110)

**SECTION 4. FILING OF ORDINANCE.** That forthwith, upon the adoption of this Ordinance, the City Clerk of the City shall file a duly certified copy hereof with the County Clerk of the County of St. Clair, Illinois, on or before the last Tuesday in December.

**SECTION 5. SEVERABILITY.** That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

**SECTION 5. SUPERSEDER AND EFFECTIVE DATE.** All Ordinances, Resolutions and Orders or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded; and this Ordinance shall be in full force and effect immediately upon its passage and approval, as provided by law.

ADOPTED this 20<sup>th</sup> day of December, 2011, pursuant to a roll call vote by the City Council of the City of Fairview Heights, St. Clair County, Illinois.

READ FIRST TIME: November 15, 2011

READ SECOND TIME: December 6, 2011

READ THIRD TIME: December 20, 2011

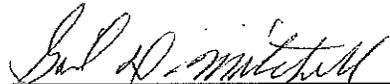
PASSED: December 20, 2011

APPROVED: December 22, 2011



ATTEST:

  
MARK T. KUPSKY, CITY CLERK

  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ROLL CALL ON ALDERMEN VOTING "YEA"

ROGER LOWRY	SANDY BALDWIN
JOSHUA FRAWLEY	SPEED ALLEN, JR.
NORMAN MILLER	PAT BAESKE
SCOTT GREENWALD	LINDA ARNOLD
CAROL WARNER	

ALDERMAN BONNIE CROSSLEY WAS ABSENT.

SPONSORED BY: Finance Committee

CERTIFICATION OF TAX LEVY ORDINANCE

CITY OF FAIRVIEW HEIGHTS

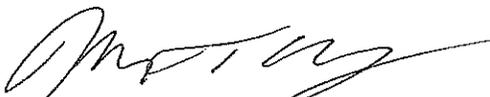
The undersigned, duly elected, qualified and acting Clerk of the City of Fairview Heights, St. Clair County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance of said City for the fiscal year beginning May 1, 2012 and ending April 30, 2013.

This certification is made and filed pursuant to the requirement of (65 ILCS 5/8-3-1) and on behalf of the City of Fairview Heights, St. Clair County, Illinois. This certification must be filed by the last Tuesday in December.

Dated this 22<sup>nd</sup> day of December, 2011.

  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

Filed this 23<sup>rd</sup> day of December, 2011.

  
MARK T. KUPSKY, CLERK  
CITY OF FAIRVIEW HEIGHTS



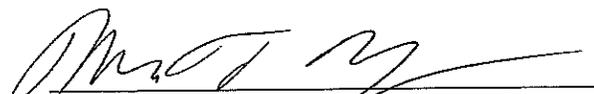
**CERTIFICATION**

STATE OF ILLINOIS            )  
  )  
ST. CLAIR COUNTY            )        ss  
  )  
CITY OF FAIRVIEW HEIGHTS    )

I, MARK T. KUPSKY, do hereby certify that as the City Clerk of the City of Fairview Heights, Illinois, I am the keeper of the Records, Minutes, Ordinances and other Books, Records and Papers of the City, and that the foregoing is a true and correct copy of Ordinance No. 1555-2011, AN ORDINANCE TO PROVIDE FOR THE LEVY OF A TAX FOR LIBRARY PURPOSES, PURSUANT TO THE LOCAL LIBRARY ACT (75 ILCS 5/3-1), FOR THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2012 AND ENDING APRIL 30, 2013, passed at the December 20, 2011 City Council Meeting and approved by the Mayor December 22, 2011.

WITNESS, my hand and the Corporate Seal of the City of Fairview Heights, Illinois this 23rd day of December, 2011.



  
MARK T. KUPSKY, CITY CLERK

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ORDINANCE NO. 1556-2011

AN ORDINANCE ABATING THE TAX HERETO LEVIED FOR THE YEAR 2011 TO PAY THE PRINCIPAL OF AND INTEREST ON THE SEVEN MILLION FOUR HUNDRED FIFTY-FIVE THOUSAND DOLLARS (\$7,455,000.00) GENERAL OBLIGATION REFUNDING BONDS, SERIES 2005 OF THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS.

WHEREAS, the City Council (the "City Council") of the City of Fairview Heights, St. Clair County, Illinois (the "City"), by Ordinance Number 1276-2005, adopted on the 6<sup>th</sup> day of September 2005 (the "Ordinance"), did provide for the issuance of Seven Million Four Hundred Fifty-five Thousand Dollars (\$7,455,000.00) General Obligation Refunding Bonds, Series 2005, (the "Bonds"), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and;

WHEREAS, the City has moneys in the Bond Fund established pursuant to the Ordinance for the purpose of paying the principal of and interest on the bonds up to and including January 1, 2012 and;

WHEREAS, it is necessary and in the best interest of the City that the tax hereto levied for the year 2011 to pay the principal of and interest on the Bond to be abated;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS as follows:

**SECTION 1. ABATEMENT OF TAX.** The tax hereto levied for the year 2011 in the Ordinance, namely Seven Million Four Hundred Fifty-five Thousand Dollars (\$7,455,000.00), is hereby abated in its entirety.

**SECTION 2. FILING OF ORDINANCE.** Forthwith, upon the adoption of this Ordinance, the City Clerk of the City shall file a certified copy hereof with the County

Clerk of the County of St. Clair, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2011 in accordance with the provisions hereof.

**SECTION 3. SUPERSEDER AND EFFECTIVE DATE.** All Ordinances, Resolutions and Orders or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded; and this Ordinance shall be in full force and effect immediately upon its passage and approval.

READ FIRST TIME: November 15, 2011

READ SECOND TIME: December 6, 2011

READ THIRD TIME: December 20, 2011

PASSED: December 20, 2011

APPROVED: December 22, 2011



ATTEST:

  
MARK T. KUPSKY, CITY CLERK

  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ROLL CALL ON ALDERMEN VOTING "YEA"

ROGER LOWRY                      SANDY BALDWIN  
JOSHUA FRAWLEY                SPEED ALLEN, JR.  
NORMAN MILLER                 PAT BAESKE  
SCOTT GREENWALD               LINDA ARNOLD  
CAROL WARNER

ALDERMAN BONNIE CROSSLEY WAS ABSENT.

SPONSORED BY: Finance Committee



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**AN ORDINANCE ABATING THE TAX HERETO LEVIED FOR THE YEAR 2011 TO PAY THE PRINCIPAL OF AND INTEREST ON THE TWO MILLION SIX HUNDRED THIRTY THOUSAND DOLLARS (\$2,630,000.00) GENERAL OBLIGATION BONDS, SERIES 2010 OF THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS.**

WHEREAS, the City Council (the "City Council") of the City of Fairview Heights, St. Clair County, Illinois (the "City"), by Ordinance Number 1504-2010, adopted on the 2<sup>nd</sup> day of November 2010 (the "Ordinance"), did provide for the issuance of Two Million Six Hundred Thirty Thousand Dollars (\$2,630,000.00) General Obligation Bonds, Series 2010, (the "Bonds"), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and;

WHEREAS, the City has moneys in the Bond Fund established pursuant to the Ordinance for the purpose of paying the principal of and interest on the bonds up to and including January 1, 2012 and;

WHEREAS, it is necessary and in the best interest of the City that the tax hereto levied for the year 2011 to pay the principal of and interest on the Bond to be abated;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS as follows:

**SECTION 1. ABATEMENT OF TAX.** The tax hereto levied for the year 2011 in the Ordinance, namely Two Million Six Hundred Thirty Thousand Dollars (\$2,630,000.00), is hereby abated in its entirety.

**SECTION 2. FILING OF ORDINANCE.** Forthwith, upon the adoption of this Ordinance, the City Clerk of the City shall file a certified copy hereof with the County

Clerk of the County of St. Clair, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2011 in accordance with the provisions hereof.

**SECTION 3. SUPERSEDER AND EFFECTIVE DATE.** All Ordinances, Resolutions and Orders or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded; and this Ordinance shall be in full force and effect immediately upon its passage and approval.

READ FIRST TIME: November 15, 2011

READ SECOND TIME: December 6, 2011

READ THIRD TIME: December 20, 2011

PASSED: December 20, 2011

APPROVED: December 22, 2011



*Gail D. Mitchell*  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ATTEST:

*Mark T. Kupsky*  
MARK T. KUPSKY, CITY CLERK

ROLL CALL ON ALDERMEN VOTING "YEA"

ROGER LOWRY                      SANDY BALDWIN  
JOSHUA FRAWLEY                SPEED ALLEN, JR.  
NORMAN MILLER                 PAT BAESKE  
SCOTT GREENWALD               LINDA ARNOLD  
CAROL WARNER

ALDERMAN BONNIE CROSSLEY WAS ABSENT.

SPONSORED BY: Finance Committee

CERTIFICATION

STATE OF ILLINOIS )  
 )  
ST. CLAIR COUNTY ) ss  
 )  
CITY OF FAIRVIEW HEIGHTS )

I, MARK T. KUPSKY, do hereby certify that as the City Clerk of the City of Fairview Heights, Illinois, I am the keeper of the Records, Minutes, Ordinances and other Books, Records and Papers of the City, and that the foregoing is a true and correct copy of Ordinance No. 1557-2011, AN ORDINANCE ABATING THE TAX HERETO LEVIED FOR THE YEAR 2011 TO PAY THE PRINCIPAL OF AND INTEREST ON THE TWO MILLION SIX HUNDRED THIRTY THOUSAND DOLLARS (\$2,630,000.00) GENERAL OBLIGATION BONDS, SERIES 2010 OF THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS, passed at the December 20, 2011 City Council Meeting and approved by the Mayor December 22, 2011.

WITNESS, my hand and the Corporate Seal of the City of Fairview Heights, Illinois this 23rd day of December, 2011.



*Mark T. Kupsky*  
MARK T. KUPSKY, CITY CLERK

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**AN ORDINANCE ABATING THE TAX HERETO LEVIED FOR LIBRARY PURPOSES FOR THE FISCAL YEAR STARTING MAY 1, 2012 AND ENDING APRIL 30, 2013, IN THE AMOUNT OF FOUR HUNDRED NINETY-SIX THOUSAND TWO HUNDRED TWENTY-THREE DOLLARS (\$496,223.00).**

**WHEREAS**, the City Council (the "City Council") of the City of Fairview Heights, St. Clair County, Illinois (the "City"), by Ordinance Number 1558 - 2011, adopted on the 20th day of December 2011 (the "Ordinance"), provided for the levy of a direct annual tax sufficient to pay Four Hundred Ninety-Six Thousand, Two Hundred Twenty-Three Dollars (\$496,223.00) to the Library Fund of the Fairview Heights Public Library (the "Public Library"); and;

**WHEREAS**, the City has moneys in the General Fund sufficient to pay that amount necessary for the Public Library operate in the upcoming fiscal year and;

**WHEREAS**, it is necessary and in the best interest of the City that the tax levied for Library Purposes be abated;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ST. CLAIR COUNTY, ILLINOIS as follows:

**SECTION 1. ABATEMENT OF TAX.** The tax levied for the Fiscal Year starting May 1, 2012, and ending on April 30, 2013, for library purposes, by Ordinance No. 1558 -2011, namely Four Hundred Ninety-Six Thousand, Two Hundred Twenty-Three Dollars (\$496,223.00), is hereby abated in its entirety.

**SECTION 2. FILING OF ORDINANCE.** Forthwith, upon the adoption of this Ordinance, the City Clerk of the City shall file a certified copy hereof with the County

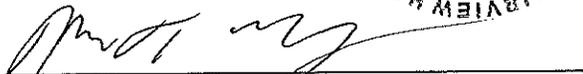
Clerk of the County of St. Clair, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for library purposes in its entirety.

**SECTION 3. SUPERSEDER AND EFFECTIVE DATE.** All Ordinances, Resolutions and Orders or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded; and this Ordinance shall be in full force and effect immediately upon its passage and approval.

READ FIRST TIME: November 15, 2011  
READ SECOND TIME: December 6, 2011  
READ THIRD TIME: December 20, 2011  
PASSED: December 20, 2011  
APPROVED: December 22, 2011



ATTEST:

  
MARK T. KUPSKY, CITY CLERK

  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ROLL CALL ON ALDERMEN VOTING "YEA"

ROGER LOWRY	SANDY BALDWIN
JOSHUA FRAWLEY	SPEED ALLEN, JR.
NORMAN MILLER	PAT BAESKE
SCOTT GREENWALD	LINDA ARNOLD
CAROL WARNER	

ALDERMAN BONNIE CROSSLEY WAS ABSENT.

SPONSORED BY: Finance Committee

**CERTIFICATION**

STATE OF ILLINOIS            )  
  )  
ST. CLAIR COUNTY            )        ss  
  )  
CITY OF FAIRVIEW HEIGHTS    )

I, MARK T. KUPSKY, do hereby certify that as the City Clerk of the City of Fairview Heights, Illinois, I am the keeper of the Records, Minutes, Ordinances and other Books, Records and Papers of the City, and that the foregoing is a true and correct copy of Ordinance No. 1558-2011, AN ORDINANCE ABATING THE TAX HERETO LEVIED FOR LIBRARY PURPOSES FOR THE FISCAL YEAR STARTING MAY 1, 2012 AND ENDING APRIL 30, 2013, IN THE AMOUNT OF FOUR HUNDRED NINETY-SIX THOUSAND TWO HUNDRED TWENTY-THREE DOLLARS (\$496,223.00), passed at the December 20, 2011 City Council Meeting and approved by the Mayor December 22, 2011.

WITNESS, my hand and the Corporate Seal of the City of Fairview Heights, Illinois this 23rd day of December, 2011.



*Mark T. Kupsky*  
\_\_\_\_\_  
MARK T. KUPSKY, CITY CLERK

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**ORDINANCE NO. 1539-2011**

**AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 36, TAXATION, ARTICLE IV – FOOD AND BEVERAGE SALES TAX, SECTION 36-4-2 TAX.**

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS:

SECTION 1. AMENDMENT. Amendment of Ordinance No. 190, "The Revised Code," Chapter 36, TAXATION, Article IV – FOOD AND BEVERAGE SALES TAX, Section 36-4-2 reading as follows:

"36-4-2 TAX. A tax is hereby imposed upon all retail sales of food and beverages that have been prepared for immediate consumption within the City at the rate of one percent (1%) of the selling price of such food and/or beverages. This tax is imposed in addition to any other tax imposed by the City or any other governmental entity with respect to such food and beverages. The purchaser of such food and beverages shall be liable for the payment of the tax imposed, but the person engaged in the business of selling such food and beverages at retail assumes the responsibility of collecting and paying said tax to the City."

be and the same is hereby amended to read as follows:

"36-4-2 TAX. A tax is hereby imposed upon all retail sales of food and beverages that have been prepared for immediate consumption within the City at the rate of Two Percent (2%) of the selling price of such food and/or beverages. This tax is imposed in addition to any other tax imposed by the City or any other governmental entity with respect to such food and beverages. The purchaser of such food and beverages shall be liable for the payment of the tax imposed, but the person engaged in the business of selling such food and beverages at retail assumes the responsibility of collecting and paying said tax to the City. This tax increase will go into effect October 1, 2011."

SECTION 2. PASSAGE. This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

READ FIRST TIME: August 16, 2011

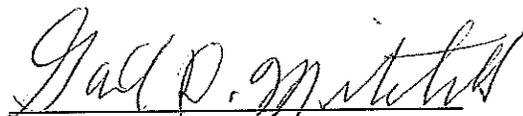
READ SECOND TIME: Waived

READ THIRD TIME: September 6, 2011

PASSAGE: September 6, 2011

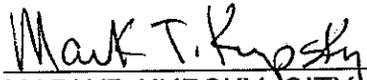
APPROVAL: September 8, 2011

PUBLISHED: September 13, 2011



GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ATTEST:



MARK T. KUPSKY, CITY CLERK

ROLL CALL OF ALDERMEN VOTING "YEA"

Roger Lowry

Sandy Baldwin

Joshua Frawley

Speed Allen, Jr.

Norman Miller

Carol Warner

SPONSORED BY: Finance Committee

ROLL CALL OF ALDERMEN VOTING "NAY"

Pat Baeske

Scott Greenwald

Linda Arnold



Alderman Bonnie Crossley was absent

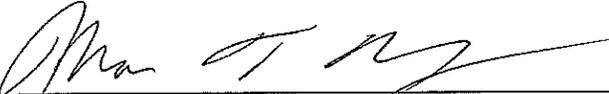
**AFFIDAVIT**

STATE OF ILLINOIS                    )  
  ) ss  
COUNTY OF ST. CLAIR)

BE IT ACKNOWLEDGED, that I, Mark T. Kupsky, duly qualified City Clerk of the City of Fairview Heights, Illinois, and as such Official, I am the keeper of the records and files of the Municipality and the Corporate Authorities and, as the City Clerk I do affirm that on September 13, 2011, there was published in the Belleville News Democrat, a Public Notice stating Ordinance No. 1539-2011 was available for review at various locations within the City limits of Fairview Heights, Illinois. Available in pamphlet form, was a true and correct copy of Ordinance No. 1539-2011, AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 36, TAXATION, ARTICLE IV – FOOD AND BEVERAGE SALES TAX, SECTION 36-4-2 TAX, passed at the City Council Meeting September 6, 2011 and approved by the Mayor September 8, 2011, made available for public inspection at Fairview Heights Public Library, 10017 Bunkum Road, Fairview Heights, IL, Fairview Heights City Office, 10025 Bunkum Road, Fairview Heights, IL and Community First Bank, 4600 North Illinois, Belleville, IL.

IN WITNESS WHEREOF, I hereunto affix my official signature and the  
Official Seal of the City of Fairview Heights, this 22nd day of September, 2011.



  
MARK T. KUPSKY, CITY CLERK

**CERTIFICATION**

STATE OF ILLINOIS            )  
  )  
ST. CLAIR COUNTY            )  
  )  
CITY OF FAIRVIEW HEIGHTS    )

  ss.

I, MARK T. KUPSKY, do hereby certify that as the City Clerk of the City of Fairview Heights, Illinois, I am the keeper of the Records, Minutes, Ordinances and other Books, Records and Papers of the City, and that the foregoing is a true and correct copy of Ordinance No. 1539-2011, AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 36, TAXATION, ARTICLE IV – FOOD AND BEVERAGE SALES TAX, SECTION 36-4-2 TAX, passed at the City Council Meeting September 6, 2011 and approved by the Mayor September 8, 2011.

WITNESS, my hand and the Corporate Seal of the City of Fairview Heights, Illinois this 8th day of September, 2011.



*Mark Kupsky*  
\_\_\_\_\_  
MARK T. KUPSKY, CITY CLERK

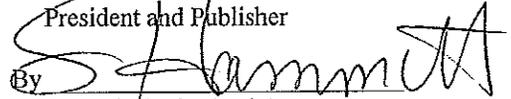
**CERTIFICATE OF PUBLICATION**

STATE OF ILLINOIS                    )  
COUNTY OF ST. CLAIR                ) ss.

This is to certify that the undersigned Jay Tebbe is the president and publisher of the NEWS-DEMOCRAT a public and English secular newspaper of general circulation, which has been regularly published daily in the City of Belleville, County of St. Clair and State of Illinois, for at least one year prior to the first publication of the notice hereinafter mentioned, and that a notice of which the annexed is a true printed copy, has been published in said newspaper ONCE, the publication thereof having been made in the issue of said newspaper, published on September 13, 2011.

**PUBLIC NOTICE**  
The City of Fairview Heights has made available for public review Ordinance No. 1539-2011. AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 36, TAXATION, ARTICLE IV-FOOD AND BEVERAGE SALES TAX, SECTION 36-4-2 TAX.

JAY TEBBE  
President and Publisher

By   
His Authorized Agent

Publisher's fee: \$50.50

ACCOUNT ID: 1010300  
AD NUMBER: P1140483

**AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 35, TAXATION, ARTICLE I - SALES TAX - HOME RULE, SECTION 36-1-3, (1/2% TAX).**

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS:

SECTION 1. AMENDMENT. Amendment of Ordinance No. 190, "The Revised Code," Chapter 36, TAXATION, ARTICLE I - SALES TAX - HOME RULE, SECTION 36-1-3 reading as follows:

"36-1-3 (1/2%) TAX. A tax hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail, in this municipality at the rate of One Half Percent (1/2%) of the gross receipts from such sales made in the course of such business while this Code is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of One Half Percent (1/2%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. The City shall hereby utilize no less than Fifty Percent (50%) of the Home Rule Tax collected for infrastructure improvement; these improvements shall include for the improvement/replacement of City streets, sidewalks, drainage, infrastructure, maintenance of city owned property and purchase of equipment and material for these items. The remaining Fifty Percent (50%) of Home Rule Funds shall be designated by City Council in the annual City Budget. These funds may be utilized for the operation of the City, with priority towards maintaining our City's infrastructure. These funds shall provide for the hiring of a City Administrator for the day-to-day operation of the City as

approved by Council. Upon approval of this Chapter, the City shall include a City Administrator in the next annual City Budget, and the Personnel Committee, with advice and consent of Council shall outline the hiring process reporting structure, as well as the salary and benefits. The salary, benefits and support cost for a City Administrator shall be paid from these Home Rule Funds. Any surplus in Home Rule Funds shall be designated for Infrastructure Improvement.

The imposition of these Home Rule Taxes are in accordance with Sections 5/8-11-1 and 8-11-5 of the Illinois Municipal Code, respectively (65 ILCS 5/8-11-1 and 65 ILCS 5/8-11-5).

Be and the same is hereby amended to read as follows:

**“36-1-3 (1%) TAX. A tax hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State’s government, at retail, in this municipality at the rate of One Percent (1%) of the gross receipts from such sales made in the course of such business while this Code is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, at the rate of One Percent (1%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. The City shall hereby utilize no less than Fifty Percent (50%) of the Home Rule Tax collected for infrastructure improvement; these improvements shall include for the improvement/replacement of City streets, sidewalks, drainage, infrastructure, maintenance of city owned property and purchase of equipment and material for these items. The remaining Fifty**

Percent (50%) of Home Rule Funds shall be designated by City Council in the annual City Budget. These funds may be utilized for the operation of the City, with priority towards maintaining our City's infrastructure. These funds shall provide for the hiring of a City Administrator for the day-to-day operation of the City as approved by Council. Upon approval of this Chapter, the City shall include a City Administrator in the next annual City Budget, and the Personnel Committee, with advice and consent of Council shall outline the hiring process, reporting structure, as well as the salary and benefits. The salary, benefits and support cost for a City Administrator shall be paid from these Home Rule Funds. Any surplus in Home Rule Funds shall be designated for Infrastructure Improvement.

The impositions of these Home Rule Taxes are in accordance with Sections 5/8-11-1 and 8-11-5 of the Illinois Municipal Code, respectively (65 ILCS 5/8-11-1 and 65 ILCS 5/8-11-5).

SECTION 2. PASSAGE. This Ordinance shall be in full force and effect from and after its passage, approval, publication and no sooner than January 1, 2012 as provided by law.

READ FIRST TIME:	August 16, 2011
READ SECOND TIME:	September 6, 2011
READ THIRD TIME:	September 20, 2011
PASSED:	September 20, 2011
APPROVED:	September 21, 2011
PUBLISHED:	September 23, 2011



ATTEST:

*Mark Kupsky*

MARK T. KUPSKY - CITY CLERK

SPONSORED BY: Finance Committee

*Gail D. Mitchell*

GAIL D. MITCHELL - MAYOR  
CITY OF FAIRVIEW HEIGHTS

ROLL CALL ON ALDERMEN VOTING "YEA"

NORMAN MILLER            CAROL WARNER  
ROGER LOWRY             JOSHUA FRAWLEY  
SPEED ALLEN, JR.

ROLL CALL ON ALDERMEN VOTING "NAY"

SCOTT GREENWALD        LINDA ARNOLD  
ALDERMAN PAT BAESKE VOTED "PRESENT".  
ALDERMEN BONNIE CROSSLEY AND SANDY  
BALDWIN WERE ABSENT.

**CERTIFICATION**

STATE OF ILLINOIS            )  
  )  
ST. CLAIR COUNTY            )        ss  
  )  
CITY OF FAIRVIEW HEIGHTS    )

I, MARK T. KUPSKY, do hereby certify that as the City Clerk of the City of Fairview Heights, Illinois, I am the keeper of the Records, Minutes, Ordinances and other Books, Records and Papers of the City, and that the foregoing is a true and correct copy of Ordinance No. 1541-2011, AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 35, TAXATION, ARTICLE I – SALES TAX – HOME RULE, SECTION 36-1-3, (1/2% TAX), passed at the September 20, 2011 City Council Meeting and approved by the Mayor September 21, 2011.

WITNESS, my hand and the Corporate Seal of the City of Fairview Heights, Illinois this 21st day of September, 2011.



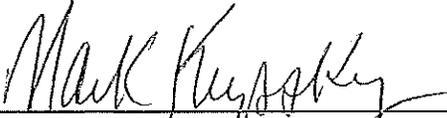
*Mark Kupsky*  
\_\_\_\_\_  
MARK T. KUPSKY, CITY CLERK

**AFFIDAVIT**

STATE OF ILLINOIS                    )  
  ) ss  
COUNTY OF ST. CLAIR)

BE IT ACKNOWLEDGED, that I, Mark T. Kupsky, duly qualified City Clerk of the City of Fairview Heights, Illinois, and as such Official, I am the keeper of the records and files of the Municipality and the Corporate Authorities and, as the City Clerk I do affirm that on September 23, 2011, there was published in the Belleville News Democrat, a Public Notice stating Ordinance No. 1541-2011 was available for review at various locations within the City limits of Fairview Heights, Illinois. Available in pamphlet form, was a true and correct copy of Ordinance No. 1541-2011, AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 35, TAXATION, ARTICLE 1 – SALES TAX – HOME RULE, SECTION 36-1-3, (1/2% TAX), passed at the City Council Meeting September 20, 2011 and approved by the Mayor September 21, 2011, made available for public inspection at Fairview Heights Public Library, 10017 Bunkum Road, Fairview Heights, IL, Fairview Heights City Office, 10025 Bunkum Road, Fairview Heights, IL and Community First Bank, 4600 North Illinois, Belleville, IL.

IN WITNESS WHEREOF, I hereunto affix my official signature and the  
Official Seal of the City of Fairview Heights, this 4th day of October, 2011.

  
\_\_\_\_\_  
MARK T. KUPSKY, CITY CLERK



**CERTIFICATE OF PUBLICATION**

STATE OF ILLINOIS                    )  
COUNTY OF ST. CLAIR               ) ss.

This is to certify that the undersigned Jay Tebbe is the president and publisher of the NEWS-DEMOCRAT a public and English secular newspaper of general circulation, which has been regularly published daily in the City of Belleville, County of St. Clair and State of Illinois, for at least one year prior to the first publication of the notice hereinafter mentioned, and that a notice of which the annexed is a true printed copy, has been published in said newspaper ONCE, the publication thereof having been made in the issue of said newspaper, published on September 23, 2011.

**PUBLIC NOTICE**  
The City of Fairview Heights has made available for public review Ordinance No. 1541-2011, AN ORDINANCE AMENDING ORDINANCE NO. 190, THE REVISED CODE, CHAPTER 35, TAXATION, ARTICLE 1 SALES TAX-HOME RULE, SECTION 36-1-3, (1/2% TAX).

JAY TEBBE  
President and Publisher

By Rebecca Pate  
His Authorized Agent

Publisher's fee: \$50.50

**AN ORDINANCE AMENDING ORDINANCE NO. 872-1996, PASSED NOVEMBER 19, 1996 AND APPROVED NOVEMBER 20, 1996; AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 36, TAXATION, ARTICLE II – HOTEL TAX, SECTION 36-2-2 TAX.**

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRVIEW HEIGHTS, ILLINOIS, AS FOLLOWS:

SECTION 1. AMENDMENT. Amendment of Ordinance No. 190, "The Revised Code," Chapter 36, TAXATION, ARTICLE II – HOTEL TAX, SECTION 36-2-2 TAX reading as follows:

"36-2-2 TAX. There is hereby levied and imposed a tax of Five Percent (5%) of the rent charged for the privilege and use of renting a hotel or motel room within the City of Fairview Heights, Illinois for each Twenty-Four (24) hour period or any portion thereof for which a daily room charge is made."

Be and the same is hereby amended to read as follows:

"36-2-2 TAX. There is hereby levied and imposed a tax of Seven Percent (7%) of the rent charged for the privilege and use of renting a hotel or motel room within the City of Fairview Heights, Illinois for each Twenty-Four (24) hour period or any portion thereof for which a daily room charge is made. This tax increase is to go into effect October 1, 2011."

SECTION 2. PASSAGE. This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

READ FIRST TIME: August 16, 2011

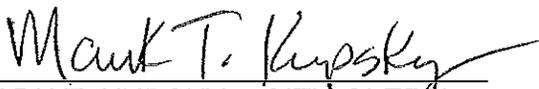
READ SECOND TIME: Waived

READ THIRD TIME: September 6, 2011

PASSED: September 6, 2011  
APPROVED: September 8, 2011  
PUBLISHED: September 13, 2011

  
\_\_\_\_\_  
GAIL D. MITCHELL, MAYOR  
CITY OF FAIRVIEW HEIGHTS

ATTEST:

  
\_\_\_\_\_  
MARK T. KUPSKY - CITY CLERK

Sponsored by: Finance Committee

ROLL CALL ON ALDERMEN VOTING "YEA"

ROGER LOWRY	SANDY BALDWIN
JOSHUA FRAWLEY	SPEED ALLEN, JR.
NORMAN MILLER	PAT BAESKE
SCOTT GREENWALD	LINDA ARNOLD
CAROL WARNER	

ALDERMAN BONNIE CROSSLEY WAS ABSENT.



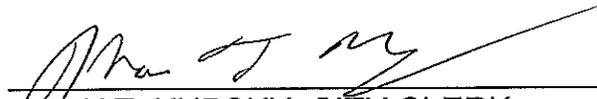
**AFFIDAVIT**

STATE OF ILLINOIS                    )  
  ) ss  
COUNTY OF ST. CLAIR)

BE IT ACKNOWLEDGED, that I, Mark T. Kupsky, duly qualified City Clerk of the City of Fairview Heights, Illinois, and as such Official, I am the keeper of the records and files of the Municipality and the Corporate Authorities and, as the City Clerk I do affirm that on September 13, 2011, there was published in the Belleville News Democrat, a Public Notice stating Ordinance No. 1540-2011 was available for review at various locations within the City limits of Fairview Heights, Illinois. Available in pamphlet form, was a true and correct copy of Ordinance No. 1540-2011, AN ORDINANCE AMENDING ORDINANCE NO. 872-1996, PASSED NOVEMBER 19, 1996 AND APPROVED NOVEMBER 20, 1996; AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 36, TAXATION, ARTICLE II – HOTEL TAX, SECTION 36-2-2 TAX, passed at the City Council Meeting September 6, 2011 and approved by the Mayor September 8, 2011, made available for public inspection at Fairview Heights Public Library, 10017 Bunkum Road, Fairview Heights, IL, Fairview Heights City Office, 10025 Bunkum Road, Fairview Heights, IL and Community First Bank, 4600 North Illinois, Belleville, IL.

IN WITNESS WHEREOF, I hereunto affix my official signature and the  
Official Seal of the City of Fairview Heights, this 22nd day of September, 2011.



  
MARK T. KUPSKY, CITY CLERK

**CERTIFICATION**

STATE OF ILLINOIS            )  
  )  
ST. CLAIR COUNTY            )        ss.  
  )  
CITY OF FAIRVIEW HEIGHTS    )

I, MARK T. KUPSKY, do hereby certify that as the City Clerk of the City of Fairview Heights, Illinois, I am the keeper of the Records, Minutes, Ordinances and other Books, Records and Papers of the City, and that the foregoing is a true and correct copy of Ordinance No. 1540-2011, AN ORDINANCE AMENDING ORDINANCE NO. 872-1996, PASSED NOVEMBER 19, 1996 AND APPROVED NOVEMBER 20, 1996; AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHAPTER 36, TAXATION, ARTICLE II – HOTEL TAX, SECTION 36-2-2 TAX, passed at the City Council Meeting September 6, 2011 and approved by the Mayor September 8, 2011.

WITNESS, my hand and the Corporate Seal of the City of Fairview Heights, Illinois this 8th day of September, 2011.



*Mark T. Kupsky*  
\_\_\_\_\_  
MARK T. KUPSKY, CITY CLERK

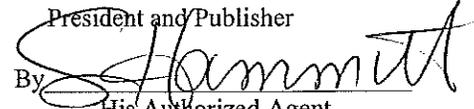
CERTIFICATE OF PUBLICATION

STATE OF ILLINOIS )  
COUNTY OF ST. CLAIR ) ss.

This is to certify that the undersigned Jay Tebbe is the president and publisher of the NEWS-DEMOCRAT a public and English secular newspaper of general circulation, which has been regularly published daily in the City of Belleville, County of St. Clair and State of Illinois, for at least one year prior to the first publication of the notice hereinafter mentioned, and that a notice of which the annexed is a true printed copy, has been published in said newspaper ONCE, the publication thereof having been made in the issue of said newspaper, published on September 13, 2011.

**PUBLIC NOTICE**  
The City of Fairview Heights has made available for public review Ordinance No. 1540-2011, AN ORDINANCE AMENDING ORDINANCE NO. 872-1996, PASSED NOVEMBER 17, 1996 AND APPROVED NOVEMBER 20, 1996; AN ORDINANCE AMENDING ORDINANCE NO. 190, "THE REVISED CODE," CHARTER 36, TAXATION, ARTICLE II-HOTEL TAX, SECTION 36-2-2 TAX.

JAY TEBBE  
President and Publisher

By   
His Authorized Agent

Publisher's fee: \$66.75

ACCOUNT ID: 1010300  
AD NUMBER: P1140481