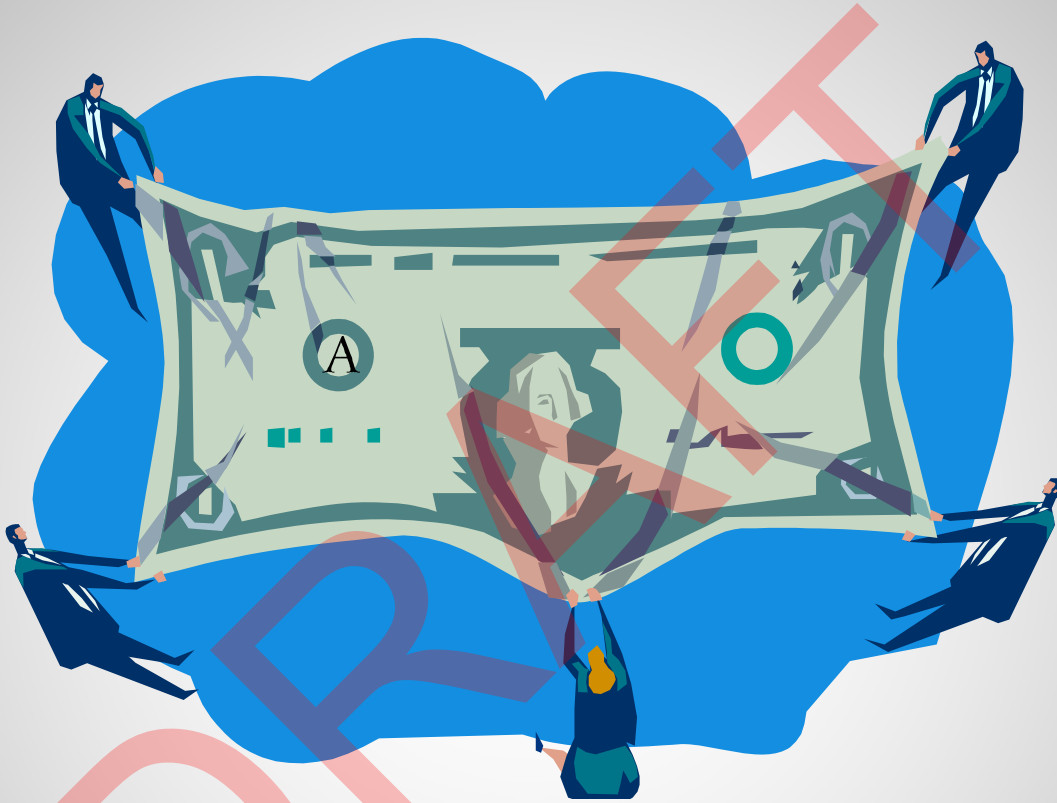


# City of Fairview Heights, IL

## 3 Year Budget Forecast



Fiscal Years: 2013 - 2014  
2014 - 2015  
2015 - 2016

To Mayor Mitchell, Elected Officials, and Residents of Fairview Heights,

It's my pleasure to present the "City of Fairview Heights' Three Year Budget Forecast" for the upcoming Fiscal Years of 2014, 2015, and 2016. This report is done as a supplement to the recently adopted annual budget for Fiscal Year 2013 (FY '13), and utilizes the same data therein. The report is created in accordance with City Ordinance #1205-04, which calls for a three-year budget projection (in the same format as the current budget) within sixty days of passage of the next fiscal year's budget approval. The data within this report is modeled on the information that can also be found on pages 36-40 in the officially adopted budget. Data from FY '13 is provided within this report in order to provide a baseline for analysis purposes.

The projections and assumptions utilized in this report indicate that our General Fund has stabilized for the near future, due in large part to tax increases in the fall of 2011. However, there remains long term concerns because of various threats to the City's revenue model and expenditure trends that outpace revenue trends. Additional information on these concerns resides within the sections of this report.

For these reasons, it is important for the City of Fairview Heights to continue in our efforts to implement a strategic and long-term financial model. A number of accomplishments during the past year have been realized in working towards those efforts. The City's accounting framework has been significantly altered during the past year. Those efforts include segregating reserved items such as Tax Increment Financing (TIF) out of the general fund, establishing a cash reserve fund, and creating a multi-year capital improvements plan (CIP) as part of the budget process. In addition, recently adopted fiscal policies and the forthcoming Comprehensive Plan will also enable the Finance Department to more accurately forecast the fiscal needs of the future.

I hereby present the "City of Fairview Heights Three Year Budget Forecast", and will be happy to address any questions as needed.

Respectfully submitted,

Scott E. Borrer  
Finance Director

# Department Overview

The City's operations are divided into 12 Departments:

## City Clerk

Responsible for all record keeping for the City; also serves as City Collector and maintains all insurance.

## Mayor / City Council

Elected officials who set policy and establish direction for the City.

## Administration

Includes a variety of duties that provide support to the internal operations and strategic management for the City as a whole. Positions include the City Administrator, Director of Economic Development, and information technology.

## Finance Department

Manages all investments, disbursements, payroll and financial record keeping. Expenses related to the elected City Treasurer are accounted for within the Finance Department.

## Police

Provides public safety for the community.

## Public Works Engineering

Maintains all streets, roads and infrastructure.

## Public Works Vehicle Maintenance

Provides maintenance to all city vehicles.

## Parks Department

Maintains all city "Parks and Properties" and provides programs for City residents.

## Public Works Municipal Complex

Maintains city owned buildings.

## Land Use and Development

Handles all city planning, development, code enforcement and animal control.

## Library

Provide Library services to our community. The Library is governed by a Board of Trustees that are responsible for determining the final budget.

## ESDA

Provide Emergency Services in the event of a disaster or emergency event.

## Budget Overview

- The City's fiscal year is May 1st through April 30<sup>th</sup>. The current fiscal year (FY 2013) ends on April 30th, 2013
- Fairview Heights utilizes a fund accounting system that is typical in governments. Fund accounting emphasizes *accountability* rather than *profitability*. In this system, a *fund* is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. The City currently has 15 funds:
  - General Fund
  - Motor Fuel Tax Fund
  - Food & Beverage Fund
  - Hotel / Motel Fund
  - Home Rule Tax (CIP) Fund
  - Property Improvement / Replacement Fund (Cash Reserve)
  - Police Pension Fund
  - Police Escrow Fund
  - Library Fund
  - Tax Rebates Fund
  - TIF #1–Bunkum Road
  - TIF #2–Shoppes @ St. Clair
  - TIF #3–Lincoln Trail
  - Police Youth Fund
  - Parks Programs Fund
- The City utilizes two types of financial documents:
  - A Budget is a Cash Basis plan.
    - Only projects income and expenses.
    - Similar to a personal checkbook.
    - Recognizes transactions when they occur.
    - Opposite of the annual audit.
  - An Audit utilizes an Accrual Basis Accounting Method:
    - Recognizes transactions when they are measurable.
    - Reports assets and liabilities, in addition to income and expenses.
  - As a result, depending on the financial statement, it is often difficult to tie budgeted figures to audited figures.

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

FUND	TOTAL FUND REVENUE	EXPENSES BY DEPARTMENT												FUND EXPENSE TOTALS
		CITY CLERK	MAYOR / CITY COUNCIL	FINANCE	POLICE	ADMINISTR- ATION	PW - ENGINEERING	PW - VEHICLE 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>

**CITY OF FAIRVIEW HEIGHTS, IL  
BUDGET SUMMARY  
FISCAL YEAR 2013 - 2014**

FUND	TOTAL FUND REVENUE	EXPENSES BY DEPARTMENT												FUND EXPENSE TOTALS
		CITY CLERK	MAYOR / CITY COUNCIL	FINANCE	POLICE	ADMINISTR- ATION	PW - ENGINEERING	PW - VEHICLE MAINTENANCE	PW - MUNICIPAL COMPLEX	PARKS & RECREATION	LAND USE & DEVELOPMENT	LIBRARY	ESDA	
001 GENERAL FUND	\$ 14,245,613	\$ 1,553,647	\$ 433,631	\$ 419,153	\$ 5,576,377	\$ 1,043,607	\$ 1,411,533	\$ 901,395	\$ 722,732	\$ 1,211,829	\$ 762,828	\$ 131,713	\$ 29,698	\$ 14,198,143
002 MOTOR FUEL TAX FUND	432,833						486,315							\$ 486,315
003 FOOD & BEVERAGE FUND	1,064,303			1,030,200										\$ 1,030,200
004 HOTEL / MOTEL FUND	556,617	4,697	184,128	301,862	15,912									\$ 506,599
005 HOME RULE FUND	3,303,095				309,000	110,000	3,205,500		107,500	237,000	70,000	7,500		\$ 4,046,500
PROPERTY IMPROVEMENT / 006 REPLACEMENT FUND	427,161									5,000				\$ 5,000
007 POLICE PENSION FUND	1,709,850				1,715,280									\$ 1,715,280
008 POLICE ESCROW FUND	-													\$ -
009 LIBRARY FUND	498,704											485,276		\$ 485,276
010 TAX REBATES FUND	893,427										915,299			\$ 915,299
011 TIF #1 - BUNKUM ROAD	232,101										374,948			\$ 374,948
012 TIF #2-SHOPPES @ ST CLAIR	359,515										402,312			\$ 402,312
013 TIF #3 - LINCOLN TRAIL	276,850										401,640			\$ 401,640
014 POLICE YOUTH FUND	2,200				2,200									\$ 2,200
015 PARKS PROGRAMS FUND	86,125									71,356				\$ 71,356
<b>TOTALS</b>	<b>\$ 24,088,394</b>	<b>\$ 1,558,344</b>	<b>\$ 617,759</b>	<b>\$ 1,751,215</b>	<b>\$ 7,618,769</b>	<b>\$ 1,153,607</b>	<b>\$ 5,103,348</b>	<b>\$ 901,395</b>	<b>\$ 830,232</b>	<b>\$ 1,525,185</b>	<b>\$ 2,927,027</b>	<b>\$ 624,489</b>	<b>\$ 29,698</b>	<b>\$ 24,641,068</b>

**CITY OF FAIRVIEW HEIGHTS, IL  
BUDGET SUMMARY  
FISCAL YEAR 2014 - 2015**

FUND	TOTAL FUND REVENUE	EXPENSES BY DEPARTMENT												FUND EXPENSE TOTALS
		CITY CLERK	MAYOR / CITY COUNCIL	FINANCE	POLICE	ADMINISTR- ATION	PW - ENGINEERING	PW - VEHICLE MAINTENANCE	PW - MUNICIPAL COMPLEX	PARKS & RECREATION	LAND USE & DEVELOPMENT	LIBRARY	ESDA	
001 GENERAL FUND	\$ 14,319,197	\$ 1,635,688	\$ 446,681	\$ 429,920	\$ 5,733,952	\$ 1,077,558	\$ 1,450,262	\$ 933,366	\$ 740,610	\$ 1,246,980	\$ 783,007	\$ 136,051	\$ 30,448	\$ 14,644,523
002 MOTOR FUEL TAX FUND	439,319						491,178							\$ 491,178
003 FOOD & BEVERAGE FUND	1,075,022			1,023,782										\$ 1,023,782
004 HOTEL / MOTEL FUND	562,189	4,744	135,470	306,974	16,230									\$ 463,418
005 HOME RULE FUND	3,603,778				465,000		3,769,000		120,000	294,000		105,000		\$ 4,753,000
006 PROPERTY IMPROVEMENT / REPLACEMENT FUND	429,156				140,000		65,000		35,000	49,000				\$ 289,000
007 POLICE PENSION FUND	1,788,163				1,801,044									\$ 1,801,044
008 POLICE ESCROW FUND	-													\$ -
009 LIBRARY FUND	501,198											494,982		\$ 494,982
010 TAX REBATES FUND	900,128										919,875			\$ 919,875
011 TIF #1 - BUNKUM ROAD	236,743										387,912			\$ 387,912
012 TIF #2-SHOPPES @ ST CLAIR	366,178										422,379			\$ 422,379
013 TIF #3 - LINCOLN TRAIL	281,848										416,173			\$ 416,173
014 POLICE YOUTH FUND	2,200				2,200									\$ 2,200
015 PARKS PROGRAMS FUND	87,267									71,713				\$ 71,713
<b>TOTALS</b>	<b>\$ 24,592,386</b>	<b>\$ 1,640,432</b>	<b>\$ 582,151</b>	<b>\$ 1,760,676</b>	<b>\$ 8,158,426</b>	<b>\$ 1,077,558</b>	<b>\$ 5,775,440</b>	<b>\$ 933,366</b>	<b>\$ 895,610</b>	<b>\$ 1,661,693</b>	<b>\$ 2,929,346</b>	<b>\$ 736,033</b>	<b>\$ 30,448</b>	<b>\$ 26,181,179</b>

**CITY OF FAIRVIEW HEIGHTS, IL  
BUDGET SUMMARY  
FISCAL YEAR 2015 - 2016**

FUND	TOTAL FUND REVENUE	EXPENSES BY DEPARTMENT												FUND EXPENSE TOTALS
		CITY CLERK	MAYOR / CITY COUNCIL	FINANCE	POLICE	ADMINISTR- ATION	PW - ENGINEERING	PW - VEHICLE MAINTENANCE	PW - MUNICIPAL COMPLEX	PARKS & RECREATION	LAND USE & DEVELOPMENT	LIBRARY	ESDA	
001 GENERAL FUND	\$ 14,409,956	\$ 1,722,551	\$ 460,380	\$ 441,119	\$ 5,898,957	\$ 1,112,970	\$ 1,490,734	\$ 966,805	\$ 759,060	\$ 1,283,742	\$ 804,065	\$ 140,636	\$ 31,219	\$ 15,112,238
002 MOTOR FUEL TAX FUND	445,902						496,090							\$ 496,090
003 FOOD & BEVERAGE FUND	1,085,851			1,027,383										\$ 1,027,383
004 HOTEL / MOTEL FUND	567,817	4,791	136,825	306,630	16,555									\$ 464,801
005 HOME RULE FUND	3,549,549				145,000		2,889,000		195,000	77,000				\$ 3,306,000
PROPERTY IMPROVEMENT / 006 REPLACEMENT FUND	428,204				100,000		78,000			40,000				\$ 218,000
007 POLICE PENSION FUND	1,870,211				1,891,096									\$ 1,891,096
008 POLICE ESCROW FUND	-													\$ -
009 LIBRARY FUND	503,704											504,881		\$ 504,881
010 TAX REBATES FUND	906,878										924,474			\$ 924,474
011 TIF #1 - BUNKUM ROAD	241,478										401,524			\$ 401,524
012 TIF #2-SHOPPES @ ST CLAIR	372,972										443,448			\$ 443,448
013 TIF #3 - LINCOLN TRAIL	286,946										431,431			\$ 431,431
014 POLICE YOUTH FUND	2,200				2,200									\$ 2,200
015 PARKS PROGRAMS FUND	88,426									72,071				\$ 72,071
<b>TOTALS</b>	<b>\$ 24,760,094</b>	<b>\$ 1,727,342</b>	<b>\$ 597,205</b>	<b>\$ 1,775,132</b>	<b>\$ 8,053,808</b>	<b>\$ 1,112,970</b>	<b>\$ 4,953,824</b>	<b>\$ 966,805</b>	<b>\$ 954,060</b>	<b>\$ 1,472,813</b>	<b>\$ 3,004,942</b>	<b>\$ 645,517</b>	<b>\$ 31,219</b>	<b>\$ 25,295,637</b>

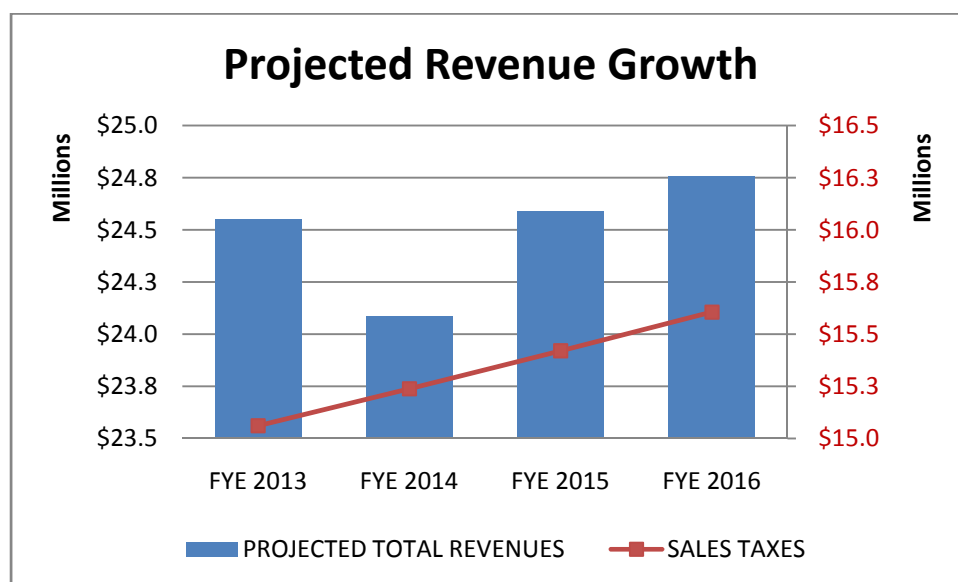


## Revenue Forecast

The City of Fairview Heights is a unique municipality in several ways. The City does not operate an enterprise (i.e. water/sewer operation) commonly seen in municipalities. Additionally, Fairview Heights is one of the few remaining cities in Illinois that does not adopt a property tax levy. A large retail presence has historically allowed the City Council to rely heavily on sales tax revenue to fund operations, capital projects, and pension obligations. This year sales tax represents nearly 62% of total revenue. An increase in the “Home Rule Sales Tax” rate from 0.5% to 1.0% in January of 2012 is expected to generate an additional \$3.4 million annually.

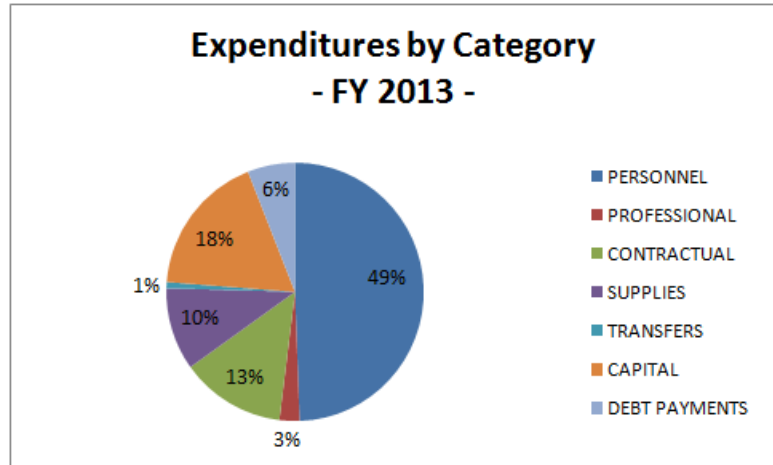
There are several threats to the City’s ability to sustain this revenue model on a long-term basis. The increase in internet-based retail sales, coupled with the lack of congressional legislation on the topic, is a major threat to the City. In addition, there has been an increase in local competition from other local municipalities for retail development. Another threat to local government revenue continues to reside with the State of Illinois. Income tax distributions have routinely been delayed an average of three months in recent years. This roughly equates to a range of \$350,000 - \$500,000 due the City at any time in delayed payments.

Conservative budgeting practice calls for revenue forecasts to be slightly understated. The projections within this report do not anticipate any new revenue sources, or changes in the current tax rates. Based on these factors, revenues during the next three years are projected to increase less than 1%. This includes relatively flat growth in sales tax. The reduction in Fiscal Year Ending (FYE) 2014 is due to a one-time capital grant to be received in 2013.



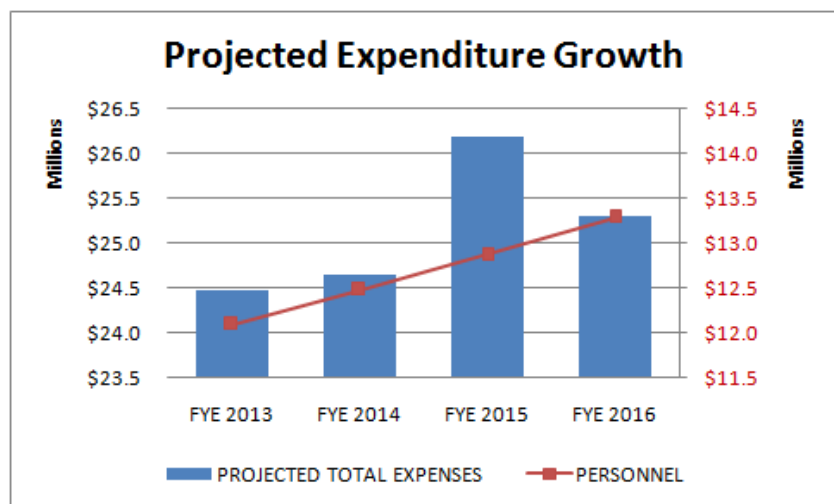
## Expenditure Forecast

Conservative budgeting practice calls for expense forecasts to be slightly overstated. The expenditure projections within this report is based on historical trends and known amounts that can be ascertained from items such as debt schedules or contractual obligations. These projections do not account for any potential new programs or changes in staffing levels. As is the case in many organizations, labor is the primary expenditure for the City of Fairview Heights. Personnel expenditures for fiscal year 2013 (FY '13) equates to 49% of all expenses, and includes items such as salaries and pension costs.



During the course of this three year budget period total expenses are projected to increase 3.3%, a reasonable growth rate for a three year period. Personnel costs are expected to continue to rise at a similar rate, based solely on increasing pension obligations.

One of the primary reasons for increased expenses is due to the reinvestment in the City's capital assets as outlined in the City's 5-Year Capital Improvements Plan (CIP). The dollars generated by recent increases in tax rates are being utilized by the City Council towards multiple street projects and equipment purchases. In FY



'12, the City's capital improvements budget equaled \$2.4 million. In FY '13, the capital budget grew to a total of \$4.0 million. Due to the aggressive nature of the CIP, and the City's modest debt levels, the City may want to consider long-term financing options. The adoption of a comprehensive plan during FY '13 will help in that evaluation process.

The CIP summary can be found on the following page.

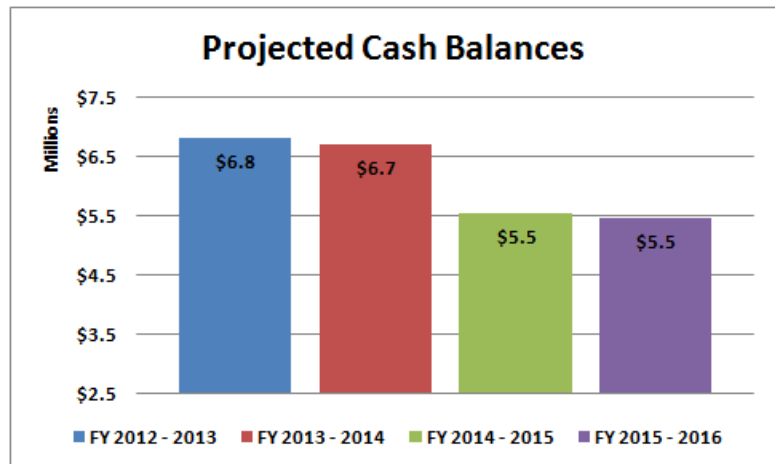


## CAPITAL IMPROVEMENT PLAN Project Summary

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>

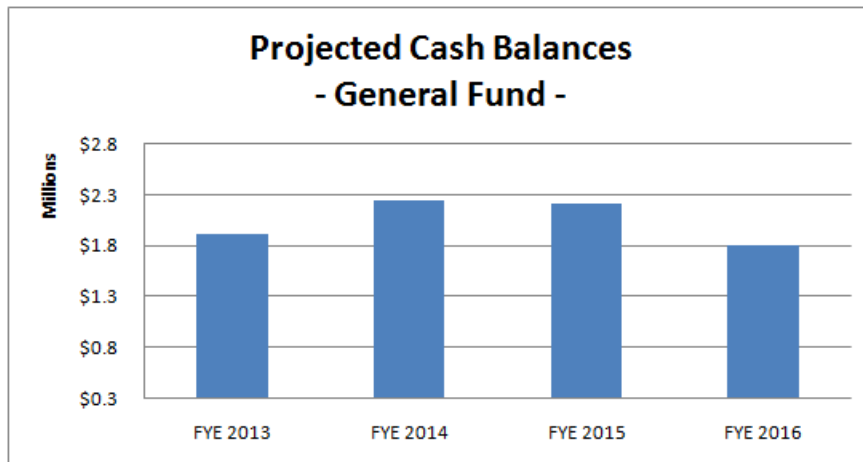
## Cash Forecast

When analyzing the City's projected overall cash position, it is important to consider the underlying reasons for the anticipated changes. Overall, based on budgeted figures, cash balances are projected to decline during the next three years from \$6.8 million to \$5.5 million. However, to a large degree this would be the result of utilizing cash as intended for specific purposes within special revenue funds.



For example, a significant portion of the decline would be related to projects within the city's three Tax Incremental Financing (TIF) funds, where combined cash balances are expected to decrease from \$1.2 million to approximately \$200,000. TIF funds are designed to be utilized in this manner, where the intent is to re-investment tax revenue within specific geographic areas in order to promote additional private investment.

Perhaps a more important barometer of the City's cash position is the balance within the General Fund, since a majority of daily operational expenses are accounted for within that fund. Cash balances are expected to remain steady in the General Fund during the next three years. This is partly the result of newly adopted fiscal guidelines and budgetary practices that calls for



the City to allocate 5% of revenues to the City's cash reserve. However, based on the City's revenue model and the uncertainty of future expenses as outlined in the "Expenditure Forecast" section, the City should remain diligent in seeking long-term stability.

The following tables depict the anticipated changes in cash balances by fund for the duration of the three-year budget period.

CITY OF FAIRVIEW HEIGHTS, IL  
 PROJECTED CASH SUMMARY  
 FY 2012 - 2013

FUND	Estimated Beginning Year Cash Balance	Projected Result from Operations	Fund Balance Allocation	Projected Ending Year Cash Balance
001 General Fund	\$ 1,412,185	\$ 171,418	\$ 281,700	\$ 1,865,303
002 Motor Fuel Tax Fund	\$ 424,476	\$ (55,058)	\$ 21,322	\$ 390,740
003 Food & Beverage Fund	\$ 1,089,082	\$ 34,332	\$ 21,074	\$ 1,144,488
004 Hotel / Motel Fund	\$ 277,552	\$ 46,400	\$ 11,022	\$ 334,974
005 Home Rule Fund	\$ 970,039	\$ (97,814)	\$ 65,600	\$ 937,825
Property Improvement /				
006 Replacement Fund	\$ 34,000	\$ 417,550	\$ -	\$ 451,550
007 Police Pension Fund	\$ -	\$ 1,500	\$ 32,702	\$ 34,202
008 Police Escrow Fund	\$ 161,599	\$ -	\$ -	\$ 161,599
009 Library Fund	\$ -	\$ 20,462	\$ -	\$ 20,462
010 Tax Rebates Fund	\$ 214,932	\$ (23,969)	\$ -	\$ 190,963
011 TIF #1 - Bunkum Road	\$ 272,125	\$ (135,050)	\$ -	\$ 137,075
012 TIF #2-Shoppes @ St. Clair	\$ 244,271	\$ (30,220)	\$ -	\$ 214,051
013 TIF #3 - Lincoln Trail	\$ 1,178,739	\$ (293,250)	\$ -	\$ 885,489
014 Police Youth Fund	\$ 2,500	\$ -	\$ -	\$ 2,500
015 Parks Programs Fund	\$ 21,000	\$ 14,000	\$ -	\$ 35,000
<b>Projected Totals</b>	<b>\$ 6,302,500</b>	<b>\$ 70,301</b>	<b>\$ 433,420</b>	<b>\$ 6,806,221</b>

CITY OF FAIRVIEW HEIGHTS, IL  
 PROJECTED CASH SUMMARY  
 FY 2013 - 2014

FUND	Estimated Beginning Year Cash Balance	Projected Result from Operations	Fund Balance Allocation	Projected Ending Year Cash Balance
001 General Fund	\$ 1,865,303	\$ 47,470	\$ 284,850	\$ 2,197,623
002 Motor Fuel Tax Fund	\$ 390,740	\$ (53,482)	\$ 21,642	\$ 358,900
003 Food & Beverage Fund	\$ 1,144,488	\$ 34,103	\$ 21,286	\$ 1,199,877
004 Hotel / Motel Fund	\$ 334,974	\$ 50,018	\$ 11,132	\$ 396,124
005 Home Rule Fund	\$ 937,825	\$ (743,405)	\$ 65,928	\$ 260,348
Property Improvement /				
006 Replacement Fund	\$ 451,550	\$ 422,161	\$ -	\$ 873,711
007 Police Pension Fund	\$ 34,202	\$ (5,430)	\$ 34,197	\$ 62,969
008 Police Escrow Fund	\$ 161,599	\$ -	\$ -	\$ 161,599
009 Library Fund	\$ 20,462	\$ 13,428	\$ -	\$ 33,890
010 Tax Rebates Fund	\$ 190,963	\$ (21,872)	\$ -	\$ 169,091
011 TIF #1 - Bunkum Road	\$ 137,075	\$ (142,847)	\$ -	\$ (5,772)
012 TIF #2-Shoppes @ St. Clair	\$ 214,051	\$ (42,797)	\$ -	\$ 171,254
013 TIF #3 - Lincoln Trail	\$ 885,489	\$ (124,790)	\$ -	\$ 760,699
014 Police Youth Fund	\$ 2,500	\$ -	\$ -	\$ 2,500
015 Parks Programs Fund	\$ 35,000	\$ 14,769	\$ -	\$ 49,769
<b>Projected Totals</b>	<b>\$ 6,806,221</b>	<b>\$ (552,674)</b>	<b>\$ 439,035</b>	<b>\$ 6,692,582</b>

CITY OF FAIRVIEW HEIGHTS, IL  
 PROJECTED CASH SUMMARY  
 FY 2014 - 2015

FUND	Estimated Beginning Year Cash Balance	Projected Result from Operations	Fund Balance Allocation	Projected Ending Year Cash Balance
001 General Fund	\$ 2,197,623	\$ (325,326)	\$ 288,184	\$ 2,160,481
002 Motor Fuel Tax Fund	\$ 358,900	\$ (51,859)	\$ 21,966	\$ 329,007
003 Food & Beverage Fund	\$ 1,199,877	\$ 51,240	\$ 21,500	\$ 1,272,617
004 Hotel / Motel Fund	\$ 396,124	\$ 98,771	\$ 11,244	\$ 506,139
005 Home Rule Fund	\$ 260,348	\$ (1,149,222)	\$ 66,258	\$ (822,616)
Property Improvement /				
006 Replacement Fund	\$ 873,711	\$ 140,156	\$ -	\$ 1,013,867
007 Police Pension Fund	\$ 62,969	\$ (12,881)	\$ 35,763	\$ 85,851
008 Police Escrow Fund	\$ 161,599	\$ -	\$ -	\$ 161,599
009 Library Fund	\$ 33,890	\$ 6,216	\$ -	\$ 40,106
010 Tax Rebates Fund	\$ 169,091	\$ (19,747)	\$ -	\$ 149,344
011 TIF #1 - Bunkum Road	\$ (5,772)	\$ (151,169)	\$ -	\$ (156,941)
012 TIF #2-Shoppes @ St. Clair	\$ 171,254	\$ (56,201)	\$ -	\$ 115,053
013 TIF #3 - Lincoln Trail	\$ 760,699	\$ (134,325)	\$ -	\$ 626,374
014 Police Youth Fund	\$ 2,500	\$ -	\$ -	\$ 2,500
015 Parks Programs Fund	\$ 49,769	\$ 15,554	\$ -	\$ 65,323
<b>Projected Totals</b>	<b>\$ 6,692,582</b>	<b>\$ (1,588,793)</b>	<b>\$ 444,915</b>	<b>\$ 5,548,704</b>

CITY OF FAIRVIEW HEIGHTS, IL  
 PROJECTED CASH SUMMARY  
 FY 2015 - 2016

FUND	Estimated Beginning Year Cash Balance	Projected Result from Operations	Fund Balance Allocation	Projected Ending Year Cash Balance
001 General Fund	\$ 2,160,481	\$ (702,282)	\$ 291,517	\$ 1,749,716
002 Motor Fuel Tax Fund	\$ 329,007	\$ (50,188)	\$ 22,295	\$ 301,114
003 Food & Beverage Fund	\$ 1,272,617	\$ 58,468	\$ 21,717	\$ 1,352,802
004 Hotel / Motel Fund	\$ 506,139	\$ 103,016	\$ 11,356	\$ 620,511
005 Home Rule Fund	\$ (822,616)	\$ 243,549	\$ 66,589	\$ (512,478)
Property Improvement /				
006 Replacement Fund	\$ 1,013,867	\$ 210,204	\$ -	\$ 1,224,071
007 Police Pension Fund	\$ 85,851	\$ (20,885)	\$ 37,404	\$ 102,370
008 Police Escrow Fund	\$ 161,599	\$ -	\$ -	\$ 161,599
009 Library Fund	\$ 40,106	\$ (1,177)	\$ -	\$ 38,929
010 Tax Rebates Fund	\$ 149,344	\$ (17,596)	\$ -	\$ 131,748
011 TIF #1 - Bunkum Road	\$ (156,941)	\$ (160,046)	\$ -	\$ (316,987)
012 TIF #2-Shoppes @ St. Clair	\$ 115,053	\$ (70,476)	\$ -	\$ 44,577
013 TIF #3 - Lincoln Trail	\$ 626,374	\$ (144,485)	\$ -	\$ 481,889
014 Police Youth Fund	\$ 2,500	\$ -	\$ -	\$ 2,500
015 Parks Programs Fund	\$ 65,323	\$ 16,355	\$ -	\$ 81,678
<b>Projected Totals</b>	<b>\$ 5,548,704</b>	<b>\$ (535,543)</b>	<b>\$ 450,878</b>	<b>\$ 5,464,039</b>