
TABLE OF CONTENTS

All Funds Summary	1
General Funds Summary (Restricted and Unrestricted)	3
General Fund: Unrestricted	4
Legislative/Administrative Account	6
City Hall Account.....	8
Street Account	10
Police Account	12
Tourism And Economic Development Account	14
Planning, Zoning And Code Enforcement Account	16
Fire And Rescue Account	18
North Cummings Roadway Improvement Fee Account	20
Telecommunications Tax Account	22
Water Fund.....	26
Water Subdivision Development Fee Account	28
Water Connection Fee Account	30
Water Tower Reserve Account	32
Sewer Fund.....	34
Sewer Subdivision Development Fee Account.....	36
Sewer Connection Fee Account	38
Sewer Bond Principal And Interest Account (1997 IEPA Loan)	40
Sewer Bond Reserve Account (1997 IEPA Loan)	42
Sewer Bond Depreciation Account (1997 IEPA Loan).....	43
Sewer Bond Principal And Interest Account (2009 IEPA Loan)	44
Sewer Bond Reserve Account (2009 IEPA Loan)	46
Sewer Bond Depreciation Account (2009 IEPA Loan).....	47
STP No. 2 Phase II (A) Construction Account	48
Sewer Bond Principal And Interest Account (2009 IEPA Loan)	50
Sewer Bond Reserve Account (2009 IEPA Loan)	52
Sewer Bond Depreciation Account (2009 IEPA Loan).....	53
STP No. 2 Phase II (B) Construction Account	54
Motor Equipment Replacement Fund	56
Capital Replacement Fund.....	58
Cemetery Fund.....	62
Emergency Services And Disaster Assistance Fund	64
Audit Fund.....	66
Liability Insurance Fund.....	68
Motor Fuel Tax Fund	70
Illinois Municipal Retirement Fund	72
Social Security Fund	74
Stormwater Management/Flood Mitigation Fund	76
Police Department Special Projects Account	78
Police Department Special Projects Account – Seizure, Tow & Impound	80
Police Department Special Projects Account – Canine (K-9)	82
Tornado Recovery Account - General	84
Tornado Recovery Account - Water	86
Tornado Recovery Account - Sewer.....	88
Tornado Recovery Account - MERF	90
Police Pension Fund	92
Tax Increment Financing District No. 2 Fund (Downtown)	94
South Cummings Road Improvement Debt Service Fund	98
Cruger Road Improvement Debt Service Fund	100

WACC Debt Service Fund	102
Washington 223 Improvement Debt Service Fund	104
Mallard Crossing Special Services Area Fund	108
Beverly Manor Safe Routes Capital Project Fund.....	110
North Cummings Recreation Trail Extension Capital Project Fund.....	112
Washington 223 Capital Projects Fund	114
Freedom Parkway/Lakeshore Dr. Capital Projects Fund.....	116
Freedom Parkway/Lakeshore Dr. Capital Projects Fund.....	118
Multi-Year Capital Improvement Program	121

March 31, 2017

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

Mayor Manier & Members of the City Council:

I am pleased to present the proposed budget for the City of Washington, Illinois for the fiscal year beginning May 1st, 2017. This proposed budget continues the tradition of prudent financial planning that has allowed the city to provide important services and foster economic growth.

This document reflects the collaborative efforts of the city's elected officials and staff. I am appreciative of the input provided by department heads. Their involvement in the budget process is critical as they hold the intimate knowledge of the department they represent; Ed Andrews (Public Works Director), Ted Miller (Chief of Police), and Jon Oliphant (Planning & Development Director). I am most appreciative of the work and knowledge provided by Joanie Baxter (City Controller). The proposed budget is a true team effort.

A summary of the City of Washington's FY17-18 budget in comparison to the prior year is shown in the table on the following page. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund. Please note, it is particularly difficult to make year-to-year comparisons in certain categories due to the unique circumstances resulting from the 2013 tornado.

EXPENSE OVERVIEW

The budget appropriates \$27,074,437 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2017, a \$4,722,482 or 14.9% decrease compared to the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the city's core services (sanitary sewer, streets, public safety and water) account for over 84% of total budgeted expenditures.

The proposed budget includes a significant reinvestment in the city's infrastructure, most notably to maintain aging streets and utility distribution systems. Capital expenditures are estimated to total over \$12.9M in the coming year, 48% of total budgeted expenses. See Capital Improvement Program summary for further detail (page 121).

Personnel expenses are estimated to total \$8.1M in FY17-18. They account for 29.7% of total expenditures and are projected to increase by 7.1% over the prior year budget. Total city employment (69.05 FTE) is essentially unchanged from the prior year. About 47% of the city's workforce is engaged in public safety services; 41% is committed to public works; 6.4% to general administration and 5.3% to planning, zoning and economic development. Increases in health insurance, workers compensation insurance and pension costs are anticipated but the city has recently taken steps to mitigate potentially higher expenses by joining the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC will allow the city to pool health insurance risk and reduce some expenses.

Operations costs are projected to increase by about \$452,702 or 11.8% in the coming year. The Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment, and public infrastructure (streets, sidewalks, storm sewers); training; property insurance; chemicals (mostly those used in the treatment of water and wastewater); janitorial supplies and various commodities.

Annual debt service expenses of \$1.76M are \$65,756 higher than the prior year and account for about 6.5% of total budgeted expenses. Of this total, \$810,203 is payable from sewer revenues, \$676,233 is payable from General Fund income, and \$269,938 from water revenues.

REVENUE OVERVIEW

Utilization of surpluses make up the largest source of monies to fund the FY17-18 budget. Years of prudent financial planning has well-positioned the city to use surplus funds to reinvest in our infrastructure. A total of \$6.67M of accumulated fund balances are planned to be used for a variety of capital projects. The use of surplus funds will not impede the city's ability to continue to set aside 25% of budgeted revenue in a "rainy day" fund for unplanned/emergency needs.

Sales and use taxes, estimated to total \$5.5M, account for the second largest source of revenue in the coming year, about 20.1% of total revenues. These revenues are generated from three component parts: the 1% municipal sales tax (\$2.9M), the 1.25% home rule sales tax (\$2.175M) and the local use tax (\$380,000).

Sewer revenues are estimated to total \$2.6M with sewer user fees accounting for \$2.3M of the total. Connection fees are projected to total \$229,000. Water revenues are projected to total \$1.8M, Income Taxes \$1.5M and Property Taxes \$1.45M. The use of Bond and Grant Proceeds will decrease by 60% from the FY16-17 budget but will make up 19% of projected revenue for FY17-18.

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

CHALLENGES & OPPORTUNITIES

One of the primary financial challenges facing the city remains the uncertainty related to the state budget. Given the state's budgetary problems, legislative action to shift some of the burden to local governments is possible. Staff will continue to closely monitor the state budget.

Two other financial challenges include the city's ability to keep pace with necessary improvements that sustain existing infrastructure and enable economic growth, as well as the continued growth of key revenue sources, such as sales tax, income tax, and water and sewer user fees.

During the budget planning retreat last year, I shared with you my belief that the city's success will be determined by our ability to maximize and attract the investment of others. The City of Washington, like all local governments, continues to be faced with limited resources. In order to maximize these resources and continue to meet the long-term needs of the community, it's imperative to create a road map that aligns community priorities with available resources. Toward this end, I continue to recommend the development of a city investment strategy and propose it begin with goal setting by Council.

This investment strategy offers an opportunity to take a comprehensive approach to the challenges that

face the city. As proposed, this strategic plan will encompass all elements of city government through four key elements: Infrastructure, Economic Development, Communication, and Organizational Excellence. The purpose of each element is summarized below:

- **Infrastructure:** Prioritize capital spending that maintains services and encourages private investment
- **Economic Development:** Sustained effort to improve the local economy and quality of life
- **Communication:** Proactive dialogue that builds relationships and accentuates Washington's unique identity
- **Organizational Excellence:** Efficient and cost-effective services fueled by a culture of continuous improvement

This past year, staff has performed a comprehensive review of our infrastructure maintenance needs. The result of this effort, which included Council input and priorities, is the proposed five-year Capital Improvement Program. I recommend we continue our discussion on infrastructure financing in conjunction with a city investment strategy. I am confident the creation of an investment strategy will result in a unified vision and a Council-approved action plan of short and long-term goals to strengthen our community.

I look forward to working with each of you.

Respectfully submitted,

Jim Culotta
City Administrator

BUDGET TRENDS AT A GLANCE

City of Washington, IL

		<u>FY 2017-18</u>	<u>FY 2016-17</u>	<u>CHANGE</u>	
TOTAL BUDGETED EXPENSES	\$	27,074,437	\$ 31,796,919	\$ (4,722,482)	-14.9%
by MAJOR SERVICE TYPE		% of Total			
Street Operations/Improvements	\$	7,351,378 27.2%	\$ 8,396,799	(1,045,422)	-12.5%
Sanitary Sewer System		6,866,806 25.4%	10,653,926	\$ (3,787,121)	-35.5%
Public Safety (Police, Fire, ESDA)		5,347,833 19.8%	4,842,832	505,001	10.4%
Water System		3,283,851 12.1%	3,817,313	(533,463)	-14.0%
Planning/Zoning/Econ. Dev./TIF		1,636,871 6.0%	1,581,475	55,396	3.5%
All Other (IMRF, Liab. Ins., SWM, etc.)		1,288,700 4.8%	1,130,500	158,200	14.0%
General Administration		834,950 3.1%	856,810	(21,860)	-2.6%
Washington Area Community Center		355,875 1.3%	372,687	(16,812)	-4.5%
Cemetery		108,175 0.4%	144,579	(36,404)	-25.2%
by MAJOR EXPENSE CLASSES		% of Total			
Capital Improvements	\$	12,984,177 48.0%	\$ 18,759,117	(5,774,940)	-30.8%
Personnel (Wages and Benefits)		8,052,500 29.7%	7,518,500	534,000	7.1%
Operations (Utilities, Supplies, etc.)		4,281,386 15.8%	3,828,684	452,702	11.8%
Debt Service		1,756,374 6.5%	1,690,618	65,756	3.9%

SOURCES OF MONIES TO

FUND BUDGET

by MAJOR REVENUE SOURCES		% of Total			
Fund Balances/Cash Reserves	\$	6,667,597 24.6%	\$ 3,552,031	3,115,566	87.7%
Sales Tax (Muni., HR, Use)		5,455,000 20.1%	5,605,000	\$ (150,000)	-2.7%
Bond/Grant/Insurance Proceeds		5,208,000 19.2%	13,193,250	(7,985,250)	-60.5%
Sewer Revenues (Fees, Charges, etc.)		2,609,500 9.6%	2,491,500	118,000	4.7%
Water Revenues (Fees, Charges, etc.)		1,819,900 6.7%	1,512,320	307,580	20.3%
Income Tax Distribution		1,500,000 5.5%	1,550,000	(50,000)	-3.2%
Property Taxes		1,445,850 5.3%	1,410,250	35,600	2.5%
All Other		1,433,590 5.3%	1,501,068	(67,478)	-4.5%
Motor Fuel Taxes		390,000 1.4%	395,000	(5,000)	-1.3%
Telecommunications Tax		321,000 1.2%	360,500	(39,500)	-11.0%
TIF Funds		224,000 0.8%	226,000	(2,000)	-0.9%

EMPLOYMENT: FULL TIME EQUIVALENT

		% of Total			
Public Safety	32.60	47.2%	31.70	0.90	2.8%
Street Division	11.25	16.3%	12.25	(1.00)	-8.2%
Sewer Division	8.80	12.7%	8.10	0.70	8.6%
Water Division	7.20	10.4%	6.80	0.40	5.9%
General Administration	4.40	6.4%	4.50	(0.10)	-2.2%
Planning/Zoning/Econ. Dev.	3.65	5.3%	3.65	-	0.0%
Cemetery Operation	1.15	1.7%	1.15	-	0.0%
TOTAL	69.05		68.15	0.90	1.32%

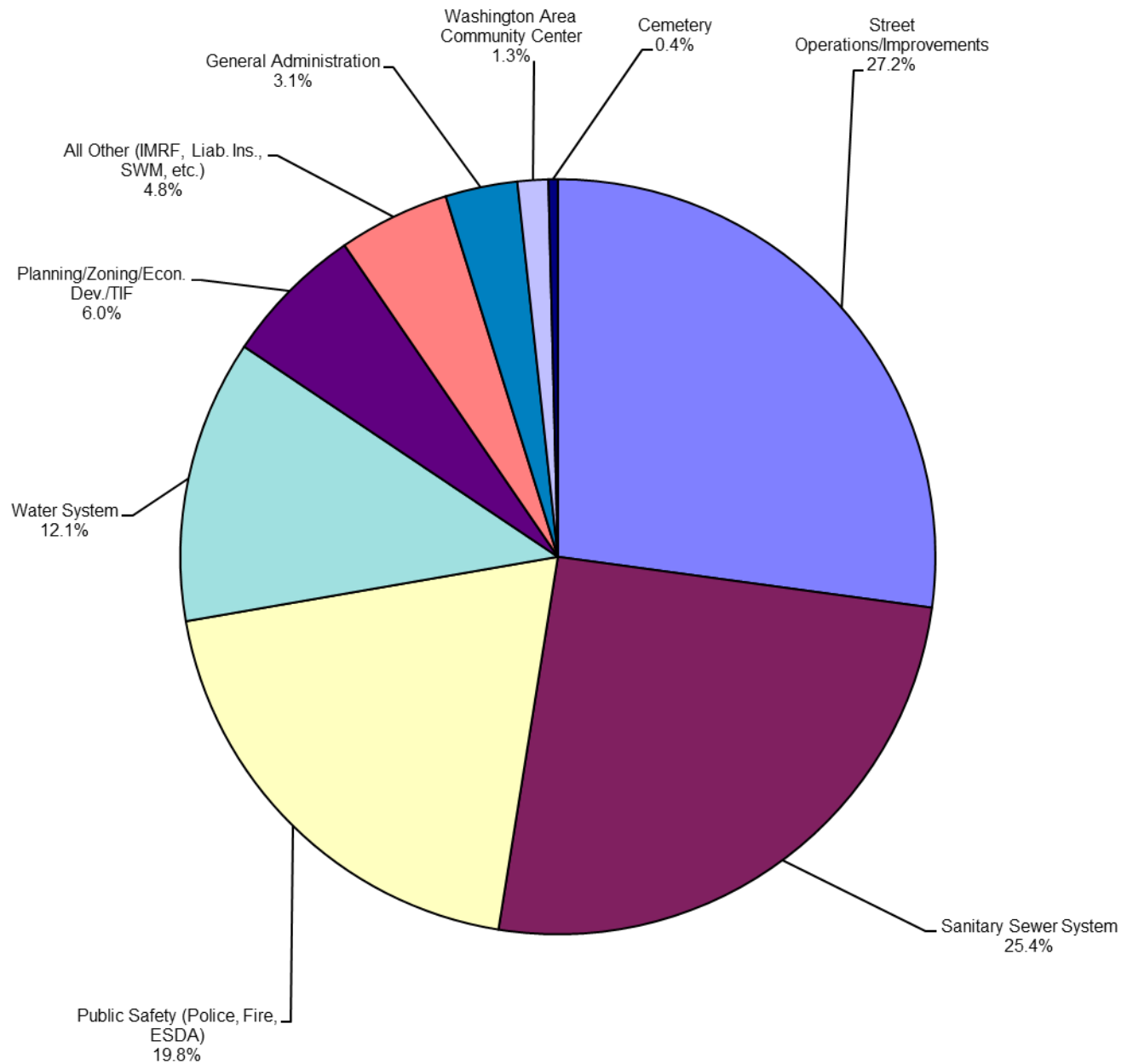
PROPERTY TAXES

Tax Levy	\$	1,445,850	\$ 1,410,250	\$ 35,600	2.5%
Tax Rate (per \$100 AV)	\$	0.42109	\$ 0.42525	\$ (0.00416)	-1.0%
Equalized Assessed Valuation	\$	343,361,222	\$ 331,654,600	\$ 11,706,622	3.5%
City Share of Total Tax Bill (Avg.)		N/A	5.26%		

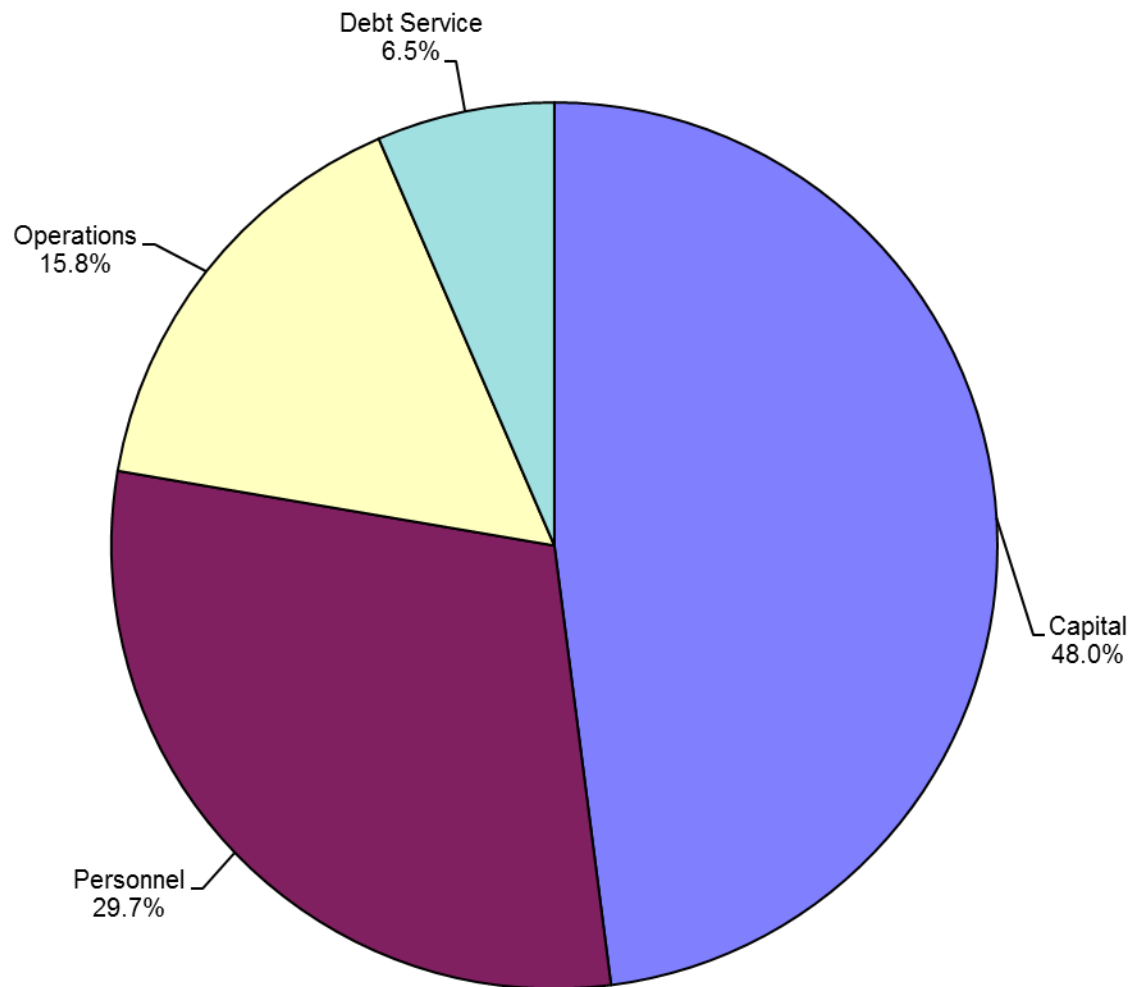
UTILITY RATES

Water Rates (per 1,000 gal.)	\$	4.22	\$ 4.12	\$ 0.10	2.4%
Sewer Rates (per 1,000 gal.)	\$	8.79	\$ 8.58	\$ 0.21	2.4%

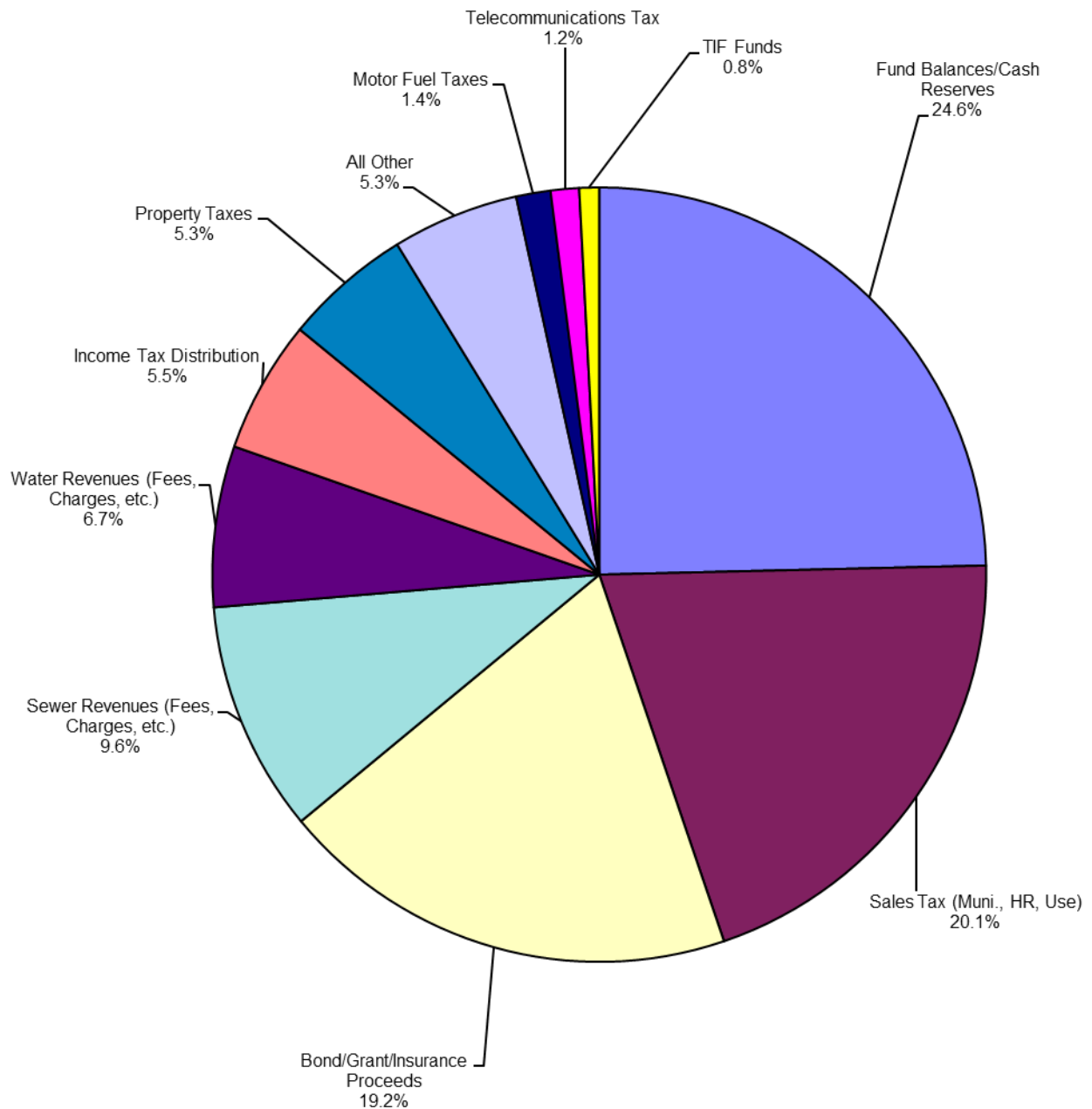
**Budgeted Expenses by Major Service Type
FY17-18**



**Budgeted Expenses by Major Expense Class
FY17-18**



**Budgeted Revenues by Major Revenue Source
FY17-18**



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ALL FUNDS SUMMARY

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

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

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
REVENUES:					
General	\$ 7,230,994	\$ 8,768,388	\$ 9,406,450	\$ 9,044,311	\$ 9,082,750
Proprietary	3,772,306	4,675,084	13,890,120	8,207,826	8,212,900
Special	4,101,908	7,457,066	2,550,790	2,219,932	1,784,920
Debt Service	117,137	505,174	111,308	111,908	50,000
SA/Cap. Proj.	213,654	162,912	2,286,220	690,569	1,276,270
TOTAL	<u>\$ 15,435,999</u>	<u>\$ 21,568,624</u>	<u>\$ 28,244,888</u>	<u>\$ 20,274,546</u>	<u>\$ 20,406,840</u>
EXPENDITURES:					
Personnel	\$ 6,306,881	\$ 6,505,747	\$ 7,518,500	\$ 7,321,653	\$ 8,052,500
Operations	2,559,931	2,808,805	3,828,684	3,431,030	4,281,386
Capital	1,458,846	8,604,870	18,759,117	7,546,426	12,984,177
Debt Service	1,302,692	1,785,078	1,690,618	1,392,561	1,756,374
Transfers	0	0	0	0	0
TOTAL	<u>\$ 11,628,350</u>	<u>\$ 19,704,500</u>	<u>\$ 31,796,919</u>	<u>\$ 19,691,670</u>	<u>\$ 27,074,437</u>
Revenue Over/ (Under) Exp.	<u>\$ 3,807,649</u>	<u>\$ 1,864,124</u>	<u>\$ (3,552,031)</u>	<u>\$ 582,876</u>	<u>\$ (6,667,597)</u>

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GENERAL FUNDS SUMMARY (Restricted and Unrestricted) – Fund 100

General Fund totals for both “restricted” and “unrestricted” purposes follow. Similar to the All Funds Summary, while useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals.

Restricted General Fund accounts include the following:

- 1) Telecommunications Tax monies that are restricted to street and storm water purposes
- 2) North Cummings Roadway Improvement Fund monies that are restricted solely for specified roadway improvements
- 3) Tazewell County Recycling Grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the county.

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

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Bal.			\$ 11,348,587	\$ 11,380,091	\$ 12,886,911
Unrestricted	\$ 9,603,625	\$ 7,761,710	\$ 8,516,860	\$ 8,311,096	\$ 7,799,550
<i>L/A</i>	1,162	690	2,000	1,700	2,000
<i>City Hall</i>	14,400	13,902	18,400	15,310	18,640
<i>Streets</i>	238,517	228,833	277,500	240,200	234,000
<i>Police</i>	418,443	433,709	529,000	505,028	674,700
<i>Tourism/EDC</i>	12,434	6,359	85,000	75,000	80,000
<i>Planning/Zoning</i>	0	0	0	0	0
<i>Fire/Rescue</i>	16,608	18,477	18,000	18,616	19,000
<i>N. Cumm. Road. Impr.</i>	0	0	500	0	500
<i>Telecommunications Tax</i>	348,089	329,401	360,500	301,000	321,000
TOTAL	\$10,653,278	\$ 8,793,081	\$ 9,807,760	\$ 9,467,950	\$ 9,149,390
EXPENDITURES:					
<i>Personnel</i>	\$ 4,367,303	\$ 4,498,733	\$ 5,257,500	\$ 5,041,233	\$ 5,589,000
<i>Operations</i>	1,427,035	1,487,836	1,941,335	1,683,210	2,061,625
<i>Capital</i>	53,172	62,372	886,500	67,710	2,246,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,085,344	1,276,894	2,738,879	1,169,477	2,245,135
TOTAL	\$ 6,932,854	\$ 7,325,835	\$ 10,824,214	\$ 7,961,630	\$ 12,141,759
Revenue Over (Under) Expend.	\$ 3,720,424	\$ 1,467,246	\$ (1,016,454)	\$ 1,506,320	\$ (2,992,369)
End. Cash Balance					\$ 9,894,542

GENERAL FUND: UNRESTRICTED (Fund 100-10)

Core Service, Purpose or Function

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

GENERAL CORPORATE UNRESTRICTED REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 10,222,060	\$ 10,319,970	\$ 11,525,790
Min. Std. Bal. (a)					\$ 1,949,888
Surplus Funds					\$ 9,575,903
REVENUES:					
Tax:					
<i>Property</i>	\$ 356,445	\$ 250,525	\$ 354,950	\$ 350,333	\$ 195,550
<i>Sales</i>	2,892,576	2,826,734	2,950,000	2,930,000	2,900,000
<i>Local Use</i>	312,143	351,161	355,000	369,000	380,000
<i>Home Rule</i>	2,144,257	2,034,939	2,300,000	2,200,000	2,175,000
<i>Prop.Repl.</i>	12,247	12,155	13,000	5,000	0
<i>State Inc.</i>	1,524,686	1,548,008	1,550,000	1,450,000	1,500,000
<i>Hotel/Motel</i>	80,904	80,170	0	0	0
<i>Video Gaming Tax</i>	46,414	52,604	50,000	53,000	50,000
License:					
<i>Liquor</i>	28,185	27,668	29,000	33,000	32,000
<i>Misc.</i>	4,875	202	1,000	2,000	1,000
Franchise:					
<i>Ameren</i>	72,314	97,594	117,000	123,000	135,000
<i>Cable</i>	195,294	221,948	220,000	180,000	200,000
<i>Solid Waste</i>	1,167	2,000	2,000	2,000	2,000
<i>Electric Aggregation</i>	47,365	53,881	50,000	53,000	50,000
<i>Interest</i>	28,269	36,535	40,000	35,000	35,000
<i>Misc. Inc.</i>	7,379	11,344	2,500	3,000	2,500
<i>Sale of Equipment/Land</i>	0	0	0	11,000	0
Fines:					
<i>Court</i>	73,630	52,481	60,000	56,000	55,000
<i>Parking</i>	2,765	2,000	2,000	1,000	1,000
<i>Liquor</i>	0	0	1,000	750	1,000
<i>Ord. Viol.</i>	15,320	29,750	15,000	22,500	20,000
Fees:					
<i>Bld. & Signs</i>	51,232	49,000	50,000	45,000	50,000
<i>Forf. Bld. Fees</i>	1,500	2,200	1,500	1,500	1,500
<i>Var./Plats/Misc.</i>	2,130	2,130	2,000	2,000	2,000
<i>Enterprise Zone App. Fee</i>	0	0	0	6,000	5,000
<i>Yard Waste Stickers</i>	5,384	6,580	6,000	6,000	6,000
TOTAL COLLECTIONS	\$ 7,906,481	\$ 7,751,609	\$ 8,171,950	\$ 7,940,083	\$ 7,799,550
T/F From:					
<i>TIF No. 1</i>	0	0	0	0	0
<i>WACC Debt Service</i>	0	0	344,910	371,013	0
<i>Tornado Recovery</i>	1,697,144	10,101	0	0	0
TOTAL	\$ 9,603,625	\$ 7,761,710	\$ 8,516,860	\$ 8,311,096	\$ 7,799,550
EXPENDITURES:					
<i>Personnel</i>	\$ 0	0	0	0	0
<i>Operation</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Serv.</i>	0	0	0	0	0
<i>Inter T/F</i>	411,590	446,444	1,672,648	108,835	1,205,070
TOTAL	\$ 411,590	\$ 446,444	\$ 1,672,648	\$ 108,835	\$ 1,205,070
Revenue Over (Under)					
Expend.	\$ 9,192,035	\$ 7,315,266	\$ 6,844,212	\$ 8,202,261	\$ 6,594,480
Intra T/F	\$ 5,814,807	\$ 6,106,769	\$ 8,213,166	\$ 6,996,441	\$ 9,899,349
Net Rev. Over (Under) Exp.	\$ 3,377,228	\$ 1,208,497	\$ (1,368,954)	\$ 1,205,820	\$ (3,304,869)
End. Cash Balance					\$ 8,220,921

(a) set at 25% of current year collections

SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Grant to Stormwater Mgmt.			\$ 125,000	\$ 50,000	\$ 0	\$ 0
WACC Debt Service Fund			233,202	0	0	305,875
Washington 223 Capital Proj.			7,637	1,508,000	7,743	602,739
Washington 223 Debt Service Fund			75,605	77,148	63,592	138,456
Freedom Parkway Cap. Proj.			0	0	0	50,000
Lakeshore Drive Cap. Proj.			0	0	0	40,000
Tornado Recovery Fund			0	0	0	0
ESDA			5,000	37,500	37,500	68,000
TOTAL INTER-FUND TRANSFERS			\$ 446,444	\$ 1,672,648	\$ 108,835	\$ 1,205,070
TOTAL EXPENDITURES			\$ 446,444	\$ 1,672,648	\$ 108,835	\$ 1,205,070
<u>Intra-Fund Transfers</u>						
L/A			\$ 573,235	\$ 775,610	\$ 682,750	\$ 748,750
City Hall			84,162	76,325	80,265	86,688
Streets			1,373,364	2,699,804	1,764,115	4,091,219
Police			3,124,092	3,542,052	3,463,082	3,813,108
Tourism/Economic Dev.			79,901	106,275	24,020	119,875
Planning, Zoning & Code Enforcement			278,556	371,600	320,325	407,010
Fire/Rescue			593,459	641,500	661,884	632,700
TOTAL INTRA-FUND TRANSFERS			\$ 6,106,769	\$ 8,213,166	\$ 6,996,441	\$ 9,899,349
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 6,553,213	\$ 9,885,814	\$ 7,105,276	\$ 11,104,419

LEGISLATIVE/ADMINISTRATIVE ACCOUNT (Fund 100-01)

Core Service, Purpose or Function

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

LEGISLATIVE/ADMINISTRATIVE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:					
<i>Water Fund</i>	581	345	1,000	850	1,000
<i>Sewer Fund</i>	581	345	1,000	850	1,000
<i>GF Unrestricted</i>	608,473	573,235	775,610	682,750	748,750
TOTAL	\$ 609,635	\$ 573,925	\$ 777,610	\$ 684,450	\$ 750,750
EXPENDITURES:					
Personnel	\$ 481,442	\$ 418,141	\$ 550,900	\$ 529,700	\$ 552,300
Operations	119,285	145,136	204,310	137,350	177,150
Capital	5,808	3,448	10,000	5,000	10,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	3,100	7,200	12,400	12,400	11,300
TOTAL	\$ 609,635	\$ 573,925	\$ 777,610	\$ 684,450	\$ 750,750
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Personnel Detail						
Mayor	1.00	1.00				
Aldermen	8.00	8.00				
City Clerk	0.85	0.85				
City Treasurer	1.00	1.00				
Elected Salaries			\$ 78,726	\$ 81,000	\$ 82,000	\$ 83,000
City Administrator	0.85	0.85				
Controller	0.80	0.80				
Accountant	0.80	0.80				
HR/Cust. Serv. Supervisor	0.80	0.70				
Customer Serv. Specialist	0.25	0.25				
Regular Salaries			192,862	315,000	258,000	310,000
P-T Accountant	0.00	0.00				
Part Time Wages			39,159	0	35,000	0
Overtime			9,700	8,000	18,200	10,000
Unused Sick Time			2,262	4,800	2,800	4,800
Group Insurance			76,916	120,000	112,000	121,000
Retiree Health Insurance			14,767	17,000	17,000	18,500
Health Savings Plan Contribution			2,118	3,000	3,300	3,400
Workers Comp. Insurance			635	800	400	500
Unemployment Insurance Tax			996	1,300	1,000	1,100
TOTAL FTE YEARS	14.35	14.25				
TOTAL PERSONNEL			\$ 418,141	\$ 550,900	\$ 529,700	\$ 552,300
Operations Detail						
Repair & Maint.-Equip. (Contr.)			\$ 1,418	\$ 2,500	\$ 2,000	\$ 2,500
Engineering Fees			0	0	0	0
Legal Fees			14,895	34,000	18,000	20,000
Liquor Code Enforce.-Legal			6,825	3,000	2,500	3,000
Data Processing Support			17,858	26,500	26,000	30,200
Professional Fees			2,700	7,000	8,300	10,000
Animal Control			13,360	14,000	13,500	14,000
Postage Expense			2,630	6,000	3,300	5,800
Communications			1,480	15,700	14,700	2,000
Publishing Fees			911	1,000	600	1,000
Printing Fees			4,343	8,000	5,800	8,000
Recruitment			30,288	500	0	500
Membership Dues			3,466	6,060	6,100	7,400
Training-Elected Officials			4,217	13,000	2,000	14,000
Training-Staff			474	9,600	1,000	4,800
Subscriptions			258	400	250	400
Reference Materials/Manuals			1,056	1,700	400	700
Software			5,476	5,500	2,000	3,800
Surety Bond Expenses			1,969	1,100	1,000	1,100
Lease/Rent Expense			3,892	4,100	3,800	3,500
Repair & Maint.-Equip. (Comm.)			1,249	1,900	1,000	1,900
Office Supplies			4,982	6,200	5,500	6,000
Misc. Equip.			6,329	2,000	3,200	2,000
Taxes- Other			0	50	0	50
Misc. Expenses			6,813	8,500	7,000	8,500
Grant Disbursement			0	0	0	0
City Administrator Expense			0	5,000	0	5,000
Community Support			1,972	2,500	1,400	2,500
Yard Waste Stickers			6,000	8,000	8,000	8,000
Contingency			0	10,000	0	10,000
Bad Debt Expense			275	500	0	500
TOTAL OPERATIONS			\$ 145,136	\$ 204,310	\$ 137,350	\$ 177,150
Capital Detail						
Purchase:						
Building			\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			0	0	0	0
Equipment			3,448	10,000	5,000	10,000
TOTAL CAPITAL			\$ 3,448	\$ 10,000	\$ 5,000	\$ 10,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
MERF			\$ 7,200	\$ 7,400	\$ 7,400	\$ 6,300
Capital Replacement Fund			0	5,000	5,000	5,000
TOTAL INTER-FUND TRANSFERS			\$ 7,200	\$ 12,400	\$ 12,400	\$ 11,300
TOTAL EXPENDITURES			\$ 573,925	\$ 777,610	\$ 684,450	\$ 750,750

CITY HALL ACCOUNT (Fund 100-02)

Core Service, Purpose or Function

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

CITY HALL REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
T/F From:					
GF Unrestr.	\$ 80,748	\$ 84,162	\$ 76,325	\$ 80,265	\$ 86,688
Water	7,200	6,951	9,200	7,655	9,320
Sewer	7,200	6,951	9,200	7,655	9,320
TOTAL	\$ 95,148	\$ 98,064	\$ 94,725	\$ 95,575	\$ 105,328
EXPENDITURES:					
Personnel	\$ 42,753	\$ 43,586	\$ 58,000	\$ 45,000	\$ 58,400
Operations	28,889	26,293	33,600	32,050	34,800
Capital	23,506	28,185	0	15,400	2,300
Debt Service	0	0	0	0	0
Inter-Fund T/F	0	0	3,125	3,125	9,828
TOTAL	\$ 95,148	\$ 98,064	\$ 94,725	\$ 95,575	\$ 105,328
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR CITY HALL

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
<i>Custodian</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 40,978	\$ 43,000	\$ 42,500	\$ 44,000
<i>Overtime</i>			0	0	100	0
<i>Part-time Salaries</i>			0	0	0	0
<i>Unused Sick Time</i>			318	700	400	700
<i>Group Insurance</i>			56	11,000	0	11,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			360	800	400	800
<i>Unemployment Insurance Tax</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			1,798	2,000	1,200	1,400
<i>Uniform Rental</i>			76	500	400	500
TOTAL FTE YEARS	1.00	1.00				
TOTAL PERSONNEL			\$ 43,586	\$ 58,000	\$ 45,000	\$ 58,400
<u>Operations Detail</u>						
<i>R/M Building (Cont.)</i>			\$ 1,023	\$ 3,200	\$ 4,500	\$ 4,100
<i>R/M Equipment (Cont.)</i>			2,701	3,000	3,100	3,300
<i>Communications</i>			10,789	11,600	11,200	11,500
<i>Recruitment</i>			0	200	0	200
<i>Electricity</i>			3,504	4,000	5,000	6,200
<i>Heating</i>			1,420	1,800	1,700	1,900
<i>Property Insurance</i>			2,413	3,500	1,800	2,100
<i>R/M - Buildings (Comm.)</i>			1,570	1,500	1,500	1,000
<i>R/M-Equipment (Comm.)</i>			281	400	600	500
<i>Operating Supplies</i>			1,147	1,500	1,200	1,500
<i>Misc. Equipment</i>			261	1,000	250	1,000
<i>Janitorial Supplies</i>			814	900	900	1,000
<i>Misc. Expenses</i>			370	1,000	300	500
TOTAL OPERATIONS			\$ 26,293	\$ 33,600	\$ 32,050	\$ 34,800
<u>Capital Detail</u>						
<u>Purchase:</u>						
<i>Bldg./Property</i>			\$ 28,185	\$ 0	\$ 13,000	\$ 2,300
<i>Equipment</i>			0	0	0	0
<i>System Engineering</i>			0	0	2,400	0
<i>Landscaping</i>			0	0	0	0
TOTAL CAPITAL			\$ 28,185	\$ 0	\$ 15,400	\$ 2,300
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>T/F to Capital Replacement Fund</i>			\$ 0	\$ 3,125	\$ 3,125	\$ 9,828
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 3,125	\$ 3,125	\$ 9,828
TOTAL EXPENDITURES			\$ 98,064	\$ 94,725	\$ 95,575	\$ 105,328

STREET ACCOUNT (Fund 100-03)

Core Service, Purpose or Function

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

STREETS REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
Street	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Repl.	7,473	6,880	7,500	6,500	7,000
Fee:					
Sidewalk Reim.	729	1,647	0	2,500	2,000
Curb & Gutter Rest.	0	0	0	0	0
Road and Bridge	192,221	181,758	185,000	200,484	203,000
Grant Proceeds	11,040	16,080	0	2,500	0
Insurance Proceeds	0	0	60,000	0	0
Recycling Grant	15,938	16,254	16,000	16,000	16,000
Miscellaneous	11,116	6,214	5,000	7,000	6,000
TOTAL COLLECTIONS	238,517	228,833	273,500	234,984	234,000
T/F From:					
GF Unrestricted	1,231,000	1,373,364	2,699,804	1,764,115	4,091,219
Water Fund	0	0	2,000	1,608	0
Sewer Fund	0	0	2,000	3,608	0
GF Telecom Fund	0	0	0	0	0
BMSR Grant	0	0	0	0	0
Mallard Crossing SSA	0	0	0	0	0
TOTAL BUDG. FUNDS	\$ 1,469,517	\$ 1,602,197	\$ 2,977,304	\$ 2,004,315	\$ 4,325,219
EXPENDITURES:					
Personnel	\$ 708,238	\$ 738,277	\$ 859,400	\$ 796,900	\$ 865,600
Operations	347,405	355,412	493,750	408,850	572,650
Capital	7,847	19,281	841,500	13,500	2,166,700
Debt Service	0	0	0	0	0
Inter T/F	423,354	496,532	791,154	785,565	729,269
TOTAL	\$ 1,486,844	\$ 1,609,502	\$ 2,985,804	\$ 2,004,815	\$ 4,334,219
Revenue Over (Under)					
Expenditures	\$ (17,327)	\$ (7,305)	\$ (8,500)	\$ (500)	\$ (9,000)
RECYCLING GRANT					
Recycling Grant BB	\$ 5,468	\$ (11,859)	\$ (19,479)	\$ (19,164)	\$ (19,664)
Revenue	15,938	16,254	16,000	16,000	16,000
Expenditures	33,265	23,559	24,500	16,500	25,000
Recycling Grant EB	\$ (11,859)	\$ (19,164)	\$ (27,979)	\$ (19,664)	\$ (28,664)
From Recycling Grant	\$ 17,327	\$ 7,305	\$ 8,500	\$ 500	\$ 9,000
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR STREETS

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
Personnel Detail						
Public Works Director	0.50	0.50				
Public Works Manager	0.60	0.60				
Street Supervisor	0.85	0.85				
Water/Sewer Distr. Supv.	0.10	0.10				
Street Foreman	1.00	1.00				
Laborers	5.40	5.45				
STP Operator	0.00	0.05				
Customer Serv. Specialist	0.45	0.25				
Regular Salaries			\$ 444,619	\$ 485,000	\$ 475,000	485,000
Alloc. to Recycling Grant			(11,076)	(11,600)	(11,500)	(12,000)
PW Seasonal	0.50	0.50				
Grounds Mtnce.	0.85	0.85				
Part-Time Wages			27,967	35,000	27,000	35,000
Overtime			17,007	32,000	24,000	32,000
Standby			4,884	4,500	4,500	5,000
Unused Sick Time			4,722	7,500	5,000	7,500
Group Insurance			150,500	202,000	180,000	211,000
Retiree Health Insurance			36,317	42,000	42,000	45,000
Health Savings Plan Contribution			4,177	6,200	4,500	5,500
Workers Comp. Insurance			52,643	50,000	40,000	45,000
Uniform Rental			3,647	3,500	3,500	3,600
Unemployment Insurance Tax			2,870	3,300	2,900	3,000
TOTAL FTE YEARS	10.25	10.15				
TOTAL PERSONNEL			\$ 738,277	\$ 859,400	\$ 796,900	\$ 865,600
Operations Detail						
R/M Building - Cont.			\$ 11,147	\$ 7,000	\$ 9,000	\$ 28,700
R/M Equipment - Cont.			1,976	2,750	1,250	1,500
R/M Sidewalk Repl. - Cont.			21,349	40,000	17,500	20,000
R/M Streetscaping - Cont.			20,749	19,500	20,000	22,500
R/M Street Misc. - Cont.			34,698	75,000	51,500	82,000
Engineering Fees			0	10,000	0	25,000
Legal Fees			792	5,000	500	6,500
Drug/Alcohol Testing			184	500	400	500
Data Processing Support			325	3,000	2,000	2,500
Professional Fees			3,468	9,000	5,000	10,000
Communications			8,237	10,000	10,000	10,500
Printing/Advertising			668	1,000	1,500	1,500
Membership Dues			0	1,000	250	1,000
Training			915	1,000	350	1,000
Ref. Materials/Manuals			345	250	250	250
Software			275	2,500	2,000	2,500
Electricity			59,460	65,000	65,000	70,000
Heating			8,188	11,000	5,000	10,000
Property Insurance			3,949	5,000	4,500	5,200
Lease/Rent Expense			1,399	6,000	9,100	20,000
R/M Buildings - Comm.			5,287	4,000	5,500	1,500
R/M Equipment - Comm.			3,375	4,000	3,000	3,500
R/M Asphalt - Comm.			17,878	25,000	20,000	25,000
R/M Pavement Marking - Comm.			4,492	9,500	7,250	8,500
R/M Snow/Ice Control - Comm.			29,919	55,000	32,250	57,500
R/M Sand/Gravel - Comm.			8,664	12,750	11,250	13,500
R/M Concrete & Flowable - Comm.			17,325	20,000	22,500	25,000
R/M Street Misc. - Comm.			45,983	40,000	60,000	65,000
Office Supplies			279	500	250	500
Operating Supplies			3,815	5,000	5,000	5,000
Health & Safety Equipment			2,283	3,000	3,000	3,250
Misc. Equipment			6,211	6,000	8,250	8,250
Recycling Grant Expenses			23,559	24,500	16,500	25,000
Misc. Expenses			8,218	10,000	9,000	10,000
TOTAL OPERATIONS			\$ 355,412	\$ 493,750	\$ 408,850	\$ 572,650
Capital Detail						
Purchase:						
Equipment			\$ 14,140	\$ 13,500	\$ 13,500	\$ 30,000
Bld./Property			5,141	3,000	0	355,000
System Construction			0	750,000	0	1,496,000
System Engineering			0	30,000	0	277,700
System Legal			0	0	0	8,000
Traffic Signals			0	45,000	0	0
TOTAL CAPITAL			\$ 19,281	\$ 841,500	\$ 13,500	\$ 2,166,700
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
S. Cummings DS Fund			\$ 63,967	\$ 63,967	\$ 63,967	\$ 63,967
Cruiger Rd. DS Fund			73,665	69,665	69,665	69,665
MFT			0	0	0	0
MERF			279,500	455,000	455,000	427,000
Capital Replacement Fund			0	8,456	8,456	6,637
Beverly Manor Safe Rtes to Schools			0	12,067	12,777	0
Mallard Crossing SSA			0	0	0	0
Recreation Trail Ext.			79,400	182,000	175,700	162,000
TOTAL INTER-FUND TRANSFERS			\$ 496,532	\$ 791,154	\$ 785,565	\$ 729,269
TOTAL EXPENDITURES			\$ 1,609,502	\$ 2,985,804	\$ 2,004,815	\$ 4,334,219

POLICE ACCOUNT (Fund 100-04)

Core Service, Purpose or Function

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

POLICE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
Property	\$ 290,808	\$ 308,189	\$ 365,000	\$ 350,333	\$ 500,000
Property Repl.	13,191	10,421	14,000	12,000	13,000
Special Events	14,088	19,186	15,000	14,000	15,000
Misc. Income	1,956	1,375	1,500	1,000	1,200
Sale of Equipment	0	0	0	0	0
Grant Proceeds	1,320	0	1,500	0	0
Training Reimb.	27,595	21,666	25,000	24,000	24,000
Reimb. from WCHS	69,485	72,872	75,000	73,295	75,500
TOTAL COLLECTIONS	\$ 418,443	\$ 433,709	\$ 497,000	\$ 474,628	\$ 628,700
T/F From:					
GF Unrestr.	2,885,447	3,124,092	3,542,052	3,463,082	3,813,108
Pol. Spec. Proj.	0	0	32,000	30,400	46,000
TOTAL	\$ 3,303,890	\$ 3,557,801	\$ 4,071,052	\$ 3,968,110	\$ 4,487,808
EXPENDITURES:					
Personnel	2,891,034	3,087,396	3,502,500	3,448,433	3,816,800
Operations	158,925	205,941	278,600	234,315	320,440
Capital	8,131	4,464	35,000	30,410	65,500
Debt Service	0	0	0	0	0
Inter-Fund Transfers	245,800	260,000	254,952	254,952	285,068
TOTAL	\$ 3,303,890	\$ 3,557,801	\$ 4,071,052	\$ 3,968,110	\$ 4,487,808
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Personnel Detail						
Police Chief	1.00	1.00				
Master Sergeant	1.00	1.00				
Sergeants	4.00	4.00				
Patrol Officers	15.00	15.00				
Police Services Admin. Officer	1.00	1.00				
Dispatchers	6.00	6.00				
Records Clerk	1.00	1.00				
Regular Salaries						
Officers			\$ 1,292,671	\$ 1,425,000	\$ 1,425,000	\$ 1,500,000
Dispatchers/Administrative			374,080	400,000	375,000	400,000
P-T Records Clerk	0.00	0.00				
P-T Salaries						
P-T Dispatchers	1.35	2.25	78,735	60,000	82,000	96,500
P-T Officers	1.35	1.35	39,263	45,000	45,000	50,000
Overtime-Officers			207,036	250,000	230,000	275,000
Overtime-Dispatchers			31,528	36,000	65,000	50,000
Unused Sick Time			14,919	15,000	16,000	17,000
Group Insurance			553,147	696,000	670,000	720,000
Retiree Health Insurance			71,352	82,000	82,000	88,000
Health Savings Plan Contribution			21,256	25,000	24,000	25,000
Workers Comp. Insurance			52,060	48,000	35,000	42,000
Clothing Allowance			24,961	32,000	29,000	32,000
Unemployment Insurance Tax			7,778	9,500	8,100	8,300
Police Pension Expense			318,610	379,000	362,333	513,000
TOTAL FTE YEARS	31.70	32.60				
TOTAL PERSONNEL			\$ 3,087,396	\$ 3,502,500	\$ 3,448,433	\$ 3,816,800
Operations Detail						
R/M Building-Cont.			\$ 19,798	\$ 18,000	\$ 19,405	\$ 21,100
R/M Equipment-Cont.			27,140	25,000	14,095	14,985
Legal Fees			30,521	40,000	88,500	85,000
Data Processing Support			5,864	12,000	7,500	8,000
Professional Fees			0	1,000	500	11,600
Postage Expense			1,668	1,000	1,100	1,200
Communications			18,371	22,500	0	23,850
Publishing Fees			0	800	60	500
Printing Fees			2,311	2,500	2,500	2,500
Recruitment			136	1,000	400	1,000
Membership Dues			5,659	6,000	5,960	8,530
Training			23,105	45,000	21,083	47,200
Subscriptions			504	1,100	675	1,100
Reference Materials/Manuals			285	600	0	0
Software			3,928	9,000	3,610	14,200
Property Insurance			4,615	5,800	5,300	6,100
Electricity			13,838	13,500	12,400	13,500
Heating			1,433	4,500	900	2,500
Lease/Rent Expense			5,781	8,800	6,577	6,775
R/M Buildings-Comm.			862	2,000	750	2,000
R/M Equipment-Comm.			3,909	5,700	1,200	3,000
Office Supplies			3,021	5,000	2,800	4,000
Operating Supplies			877	3,300	3,000	3,000
Misc. Equipment			9,692	10,000	13,600	10,000
Janitorial Supplies			613	1,000	1,000	1,300
Misc. Expenses			4,050	6,000	6,000	6,500
Firearms Training			11,409	15,000	15,000	15,000
Police Commission Expense			6,021	12,000	400	6,000
Misc. Grant Disbursement			530	500	0	0
TOTAL OPERATIONS			\$ 205,941	\$ 278,600	\$ 234,315	\$ 320,440
Capital Detail						
Purchase:						
Equipment			\$ 4,464	\$ 35,000	\$ 30,410	\$ 65,500
Constr. Engineering			0	0	0	0
TOTAL CAPITAL			\$ 4,464	35,000	30,410	65,500
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
Police Department - Special Projects			\$ 0	\$ 0	\$ 0	\$ 0
Capital Replacement Fund			0	6,952	6,952	13,068
MERF			260,000	248,000	248,000	272,000
TOTAL INTER-FUND TRANSFERS			\$ 260,000	\$ 254,952	\$ 254,952	\$ 285,068
TOTAL EXPENDITURES			\$ 3,557,801	\$ 4,071,052	\$ 3,968,110	\$ 4,487,808

TOURISM AND ECONOMIC DEVELOPMENT ACCOUNT (Fund 100-05)

Core Service, Purpose or Function

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

TOURISM & ECONOMIC DEVELOPMENT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
<i>Hotel/Motel</i>	\$ 0	\$ 0	\$ 85,000	\$ 75,000	\$ 80,000
<i>Reimbursement from PACVB</i>	12,434	6,359	0	0	0
T/F From:					
<i>GF Unrestricted</i>	81,778	79,901	106,275	24,020	119,875
TOTAL	\$ 94,212	\$ 86,260	\$ 191,275	\$ 99,020	\$ 199,875
EXPENDITURES:					
<i>Personnel</i>	\$ 29,916	\$ 32,216	\$ 86,300	\$ 37,000	\$ 88,400
<i>Operations</i>	64,296	54,044	104,975	62,020	111,475
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 94,212	\$ 86,260	\$ 191,275	\$ 99,020	\$ 199,875
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
<i>P&D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 28,119	\$ 70,000	\$ 32,000	\$ 70,000
<i>Unused Sick Time</i>			423	1,100	500	1,100
<i>Group Insurance</i>			3,172	14,000	4,000	16,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			502	1,200	500	1,300
<i>Unemployment Insurance Tax</i>			0	0	0	0
TOTAL FTE YEARS	1.35	1.35				
TOTAL PERSONNEL			\$ 32,216	\$ 86,300	\$ 37,000	\$ 88,400
<u>Operations Detail</u>						
<i>Contractual Services</i>			\$ 35,256	\$ 38,400	\$ 37,400	\$ 43,400
<i>Legal Fees</i>			2,431	0	500	500
<i>Communications</i>			79	100	100	100
<i>Membership Dues</i>			5,875	10,775	10,620	11,075
<i>Training</i>			403	1,600	650	1,500
<i>Subscriptions</i>			0	500	0	300
<i>Misc. Equipment</i>			0	100	0	100
<i>Tourism Expenses</i>			10,000	10,000	10,000	12,500
<i>Econ. Development Expenses</i>			0	43,500	2,750	42,000
TOTAL OPERATIONS			\$ 54,044	\$ 104,975	\$ 62,020	\$ 111,475
<u>Capital Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 86,260	\$ 191,275	\$ 99,020	\$ 199,875

PLANNING, ZONING AND CODE ENFORCEMENT ACCOUNT (Fund 100-06)

Core Service, Purpose or Function

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

PLANNING, ZONING & CODE ENFORCEMENT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Misc. Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant Proceeds	0	0	0	0	0
T/F From:					
GF Unrestricted	302,052	278,556	371,600	320,325	407,010
TOTAL	\$ 302,052	\$ 278,556	\$ 371,600	\$ 320,325	\$ 407,010
EXPENDITURES:					
Personnel	\$ 213,920	\$ 179,117	\$ 200,400	\$ 184,200	\$ 207,500
Operations	78,752	87,945	166,600	131,525	193,410
Capital	7,880	6,994	0	0	1,500
Debt Service	0	0	0	0	0
Inter-Fund Transfers	1,500	4,500	4,600	4,600	4,600
TOTAL	\$ 302,052	\$ 278,556	\$ 371,600	\$ 320,325	\$ 407,010
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
<i>P&D Director</i>	0.55	0.55				
<i>Bldg. & Zoning Supv.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 108,524	\$ 114,000	\$ 114,000	\$ 118,000
<i>P-T Inspectors</i>	0.60	0.60				
<i>Part-Time Wages</i>			28,105	37,000	20,500	38,000
<i>Overtime</i>			1,398	2,000	2,400	2,500
<i>Unused Sick Time</i>			1,922	1,800	1,500	1,800
<i>Group Insurance</i>			28,283	33,000	35,000	35,000
<i>Retiree Health Insurance</i>			6,027	7,000	7,000	7,500
<i>Health Savings Plan Contribution</i>			734	800	800	900
<i>Workers Comp. Insurance</i>			3,545	3,700	2,400	2,900
<i>Payroll Taxes</i>			579	900	600	700
<i>Uniform Allowance</i>			0	200	0	200
TOTAL FTE YEARS	2.15	2.15				
TOTAL PERSONNEL			\$ 179,117	\$ 200,400	\$ 184,200	\$ 207,500
<u>Operations Detail</u>						
<i>Mileage</i>			\$ 44	\$ 400	\$ 200	\$ 400
<i>R & M Equipment (Contr.)</i>			633	1,000	1,000	1,000
<i>Engineering Fees</i>			0	2,500	0	2,500
<i>Legal Fees</i>			22,906	22,000	40,000	34,000
<i>Data Processing Support</i>			280	0	750	750
<i>Consultation/Contractual</i>			45,610	111,800	66,100	123,800
<i>Postage Expenses</i>			819	1,000	600	1,000
<i>Communications</i>			719	900	850	900
<i>Publishing Fees</i>			1,213	1,400	1,500	1,600
<i>Printing Fees</i>			57	250	100	250
<i>Recruitment</i>			0	200	0	200
<i>Membership Dues</i>			5,688	6,575	6,100	6,625
<i>Training</i>			1,184	4,150	1,930	4,550
<i>Subscriptions</i>			959	1,275	1,345	1,275
<i>Reference Materials</i>			627	1,700	1,650	1,960
<i>Software</i>			3,900	4,600	4,100	4,900
<i>Office Supplies</i>			408	1,100	550	1,100
<i>Misc. Equipment</i>			1,683	950	500	1,800
<i>Miscellaneous Expense</i>			1,215	4,800	4,250	4,800
TOTAL OPERATIONS			\$ 87,945	\$ 166,600	\$ 131,525	\$ 193,410
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 6,994	\$ 0	\$ 0	\$ 1,500
<i>Purchase - System</i>			0	0	0	0
<i>Purchase - System Eng.</i>			0	0	0	0
TOTAL CAPITAL			\$ 6,994	\$ 0	\$ 0	\$ 1,500
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>MERF</i>			\$ 4,500	\$ 2,100	\$ 2,100	\$ 2,100
<i>Capital Replacement Fund</i>			0	2,500	2,500	2,500
TOTAL INTER-FUND TRANSFERS			\$ 4,500	\$ 4,600	\$ 4,600	\$ 4,600
TOTAL EXPENDITURES			\$ 278,556	\$ 371,600	\$ 320,325	\$ 407,010

FIRE AND RESCUE ACCOUNT (Fund 100-07)

Core Service, Purpose or Function

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

FIRE AND RESCUE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
For. Fire	16,608	18,477	18,000	18,616	19,000
Misc.	0	0	0	0	0
TOTAL COLLECTIONS	\$ 16,608	\$ 18,477	\$ 18,000	\$ 18,616	\$ 19,000
T/F From:					
GF Unrestricted	612,875	593,459	641,500	661,884	632,700
TOTAL BUDG. FUNDS	\$ 629,483	\$ 611,936	\$ 659,500	\$ 680,500	\$ 651,700
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	629,483	611,936	659,500	677,100	651,700
Capital	0	0	0	3,400	0
Debt Service	0	0	0	0	0
Inter T/F	0	0	0	0	0
TOTAL	\$ 629,483	\$ 611,936	\$ 659,500	\$ 680,500	\$ 651,700
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST. ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
R/M Building - Cont.			\$ 4,601	\$ 28,100	\$ 30,000	\$ 20,000
R/M Equipment - Cont.			0	1,000	0	1,000
Legal Fees			4,560	2,000	2,600	2,900
Property Insurance			2,666	5,400	2,500	2,800
WVFD & RS Payments			600,000	600,000	600,000	600,000
Equipment Funding			0	0	0	0
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	21,000	42,000	21,000
R/M Building - Comm.			0	1,000	0	500
R/M Equipment - Comm.			109	500	0	0
Misc. Expenses			0	500	0	3,500
TOTAL OPERATIONS			\$ 611,936	\$ 659,500	\$ 677,100	\$ 651,700
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 3,400	\$ 0
Bld./Property			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 3,400	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 611,936	\$ 659,500	\$ 680,500	\$ 651,700

NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT (Fund 100-08)

Core Service, Purpose or Function

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

N. CUMMINGS ROADWAY IMPROVEMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance		\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Roadway Impr. Fee</i>	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
<i>Interest</i>	0	0	0	0	0
TOTAL COLLECTIONS	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
<i>T/F From Tele. Tax</i>	0	0	0	0	0
TOTAL BUDG. FUNDS	0	0	500	0	500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
Intra T/F	0	0	0	0	500
Net Rev. Over (Under) Exp.	\$ 0	\$ 0	\$ 500	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System construction			\$ 0	\$ 0	\$ 0	\$ 0
System engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
GF-Telecommunication Tax			\$ 0	\$ 0	\$ 0	\$ 500
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 500
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 500

TELECOMMUNICATIONS TAX ACCOUNT (Fund 100-09)

Core Service, Purpose or Function

The city levies a 5% Telecommunications Tax. Historically this tax has been used to fund capital projects with emphasis on street and storm water improvements. Future use of the tax may be to fund 911 consolidation expenses.

GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Bal.			\$ 1,126,527	\$ 1,060,121	\$ 1,361,121
REVENUES:					
<i>Telecommunications Tax</i>	\$ 347,928	\$ 327,691	\$ 360,000	\$ 300,000	\$ 320,000
<i>Interest</i>	161	1,710	500	1,000	1,000
<i>IDOT Enhancement Grant</i>	0	0	0	0	0
TOTAL COLLECTIONS	348,089	329,401	360,500	301,000	321,000
T/F N. Cum. Rdway Imp.	0	0	0	0	500
T/F from Dallas Rd. Cap.	0	0	0	0	0
TOTAL REVENUE	\$ 348,089	\$ 329,401	\$ 360,500	\$ 301,000	\$ 321,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	1,129	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	62,218	0	0	0
TOTAL	\$ 0	\$ 63,347	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 348,089	\$ 266,054	\$ 360,500	\$ 301,000	\$ 321,500
Intra T/F	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 348,089	\$ 266,054	\$ 360,500	\$ 301,000	\$ 321,500
End. Cash Balance					\$ 1,682,621

SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
Personnel Detail						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
Professional Fees			\$ 0	\$ 0	\$ 0	\$ 0
Summit Road Reimbursement to EP			0	0	0	0
Centennial Road Reimbursement			0	0	0	0
Route 8 Sidewalk Exten to McCluggage			1,129	0	0	0
Route 8 Reimbursement to IDOT			0	0	0	0
TOTAL OPERATIONS			\$ 1,129	\$ 0	\$ 0	\$ 0
Capital Detail						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - System Engineering			0	0	0	0
Purchase - System Construction			0	0	0	0
Purchase - System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
Storm Water Management			\$ 0	\$ 0	\$ 0	\$ 0
Dallas Road Improvement			0	0	0	0
Rec Trail Extension			62,218	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 62,218	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 63,347	\$ 0	\$ 0	\$ 0
Intra-Fund Transfers						
N. Cummings Road Imp.			\$ 0	\$ 0	\$ 0	\$ 0
Street Fund: Freedom Parkway Ext.			0	0	0	0
Street Fund: Dallas Rd. Sidewalk Exten.			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 63,347	\$ 0	\$ 0	\$ 0

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WATER FUND (Fund 500)

Core Service, Purpose or Function

The city is responsible for the provision of safe and reliable potable water required for domestic consumption, business use and fire protection purposes in meeting current needs and sustaining future growth and development. The rates effective May 1, 2017 are \$4.22 per 1,000 gallons. The rate increases each May 1 by the larger of CPI or 2.5%.

WATER FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 1,941,784	\$ 1,818,846	\$ 1,740,600
Min. Std. Bal. (a)					\$ 428,625
Surplus Funds					\$ 1,311,975
REVENUES:					
Metered Sales	\$ 1,144,158	\$ 1,223,878	\$ 1,200,000	\$ 1,350,000	\$ 1,385,000
Pumphouse Sales	3,066	3,865	5,000	5,000	5,000
Penalty Charges	11,321	10,807	12,000	19,000	20,000
Water Meters	70,722	19,040	30,000	10,000	10,500
Water Construction	4,600	3,900	5,000	4,000	4,000
Interest	6,683	7,979	5,000	5,000	5,000
Forfeited Inspection Fees	0	5,000	2,000	2,000	2,000
Technology Fee	0	0	170,000	189,000	282,000
Loan Proceeds	0	741,174	1,530,000	1,508,826	50,000
Misc. Income	1,973	786	1,000	1,000	1,000
TOTAL COLLECTIONS	\$ 1,242,523	\$ 2,016,429	\$ 2,960,000	\$ 3,093,826	\$ 1,764,500
T/F From:					
Sewer	19,379	21,429	17,500	16,000	18,750
GF - Unrestr. Loan	0	0	0	0	0
Storm Water Mgmt.	0	0	0	0	0
Tornado Recovery (Water)	0	0	0	0	0
Tornado Recovery (Sewer)	0	0	0	0	0
Water Tower Reserve	0	0	0	0	0
TOTAL REVENUE	\$ 1,261,902	\$ 2,037,858	\$ 2,977,500	\$ 3,109,826	\$ 1,783,250
EXPENDITURES:					
Personnel	\$ 559,011	\$ 533,035	\$ 616,800	\$ 612,100	\$ 645,700
Operations	379,054	419,720	664,025	430,275	702,950
Capital	127,067	857,453	1,962,000	1,768,737	1,222,000
Debt Service	8,951	8,348	167,357	147,938	269,938
Inter-Fund T/F	130,282	167,096	231,109	229,022	226,347
TOTAL EXPENDITURES	\$ 1,204,365	\$ 1,985,652	\$ 3,641,291	\$ 3,188,072	\$ 3,066,935
Revenue Over (Under) Expenditures	\$ 57,537	\$ 52,206	\$ (663,791)	\$ (78,246)	\$ (1,283,685)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Rev. Over (Under) Exp.	\$ 57,537	\$ 52,206	\$ (663,791)	\$ (78,246)	\$ (1,283,685)
End. Cash Balance					\$ 456,915

(a) set at 25% of current year collections

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
Personnel Detail						
City Administrator	0.05	0.05				
Public Works Director	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
WTP Supervisor	1.00	0.90				
WTP Operator	1.00	0.90				
WTP Laborer	0.80	0.85				
Water/Sewer Distr. Supv.	0.45	0.45				
Laborers	1.80	1.80				
HR/Cust. Serv. Supv.	0.10	0.15				
Cust. Serv. Specialist	1.20	1.25				
Regular Salaries			\$ 327,468	\$ 380,000	\$ 355,000	\$ 390,000
P-T Accountant	0.00	0.00				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			7,938	6,500	9,000	6,000
Overtime			21,056	30,000	41,000	30,000
Standby			8,001	7,500	9,000	10,000
Unused Sick Time			3,835	6,000	2,800	6,000
Group Insurance			119,384	140,000	155,000	160,000
Retiree Health Insurance			15,989	18,500	18,500	19,800
Health Savings Plan Contribution			7,636	5,200	5,300	5,600
Unemployment Insurance Tax			1,647	2,100	1,600	1,700
Workers Comp. Insurance			17,905	18,500	12,500	14,100
Uniform Rental			2,176	2,500	2,400	2,500
TOTAL FTE YEARS	7.25	7.20				
TOTAL PERSONNEL			\$ 533,035	\$ 616,800	\$ 612,100	\$ 645,700
Operations Detail						
R/M - Building-Cont.			\$ 5,042	\$ 178,500	\$ 44,700	\$ 151,500
R/M-Equipment-Cont.			4,748	4,500	4,000	2,800
R/M-System-Cont.			7,835	17,500	10,000	50,000
Engineering Fees			39,710	20,000	12,500	17,500
Legal Fees			2,433	3,250	3,500	3,250
Drug & Alcohol Testing			99	200	150	200
Data Processing Support			3,260	15,000	16,575	15,600
Professional Fees			22,090	17,500	16,000	22,500
Water Testing			12,241	14,250	7,800	14,000
Postage Expenses			4,027	9,000	9,000	10,000
Communications			9,181	13,900	13,900	14,500
Printing/Advertising			2,231	6,000	1,650	3,300
Membership Dues			436	1,975	900	1,750
Training			1,243	2,000	1,500	6,000
Ref. Materials/Manuals			312	300	300	300
Software			1,682	2,700	2,700	2,700
Electricity			101,617	110,000	110,000	120,000
Heating			4,555	5,200	4,800	5,000
Property Insurance			7,541	9,000	5,500	6,300
Lease/Rent Expense			2,032	3,000	2,000	3,000
R/M-Building-Comm.			3,212	3,000	5,900	8,000
R/M-Equipment-Comm.			2,335	3,500	1,250	3,000
R/M-System-Comm.			22,221	35,000	26,000	32,500
Office Supplies			788	1,000	1,500	1,300
Operating Supplies			1,694	2,000	1,650	2,000
Health & Safety Equipment			1,930	3,750	3,300	11,500
Miscellaneous Equipment			3,892	4,000	4,500	4,500
Chemicals			29,390	47,500	28,300	40,000
Softener Salt			119,272	120,000	127,000	140,000
Lab/Testing Supplies			4,388	4,500	3,600	4,200
Miscellaneous Expenses			380	2,000	500	1,750
Bad Debts			2,945	4,000	4,000	4,000
TOTAL OPERATIONS			\$ 419,720	\$ 664,025	\$ 430,275	\$ 702,950
Capital Detail						
Purchase:						
Equipment			\$ 11,541	\$ 7,000	\$ 7,400	\$ 19,500
Legal			2,400	0	0	0
Bld./Property			0	170,000	135,000	15,000
System			752,779	1,665,000	1,509,337	1,000,000
System Engineering			47,875	85,000	85,000	150,000
Meters			42,858	35,000	32,000	37,500
TOTAL CAPITAL			\$ 857,453	\$ 1,962,000	\$ 1,768,737	\$ 1,222,000
Debt Service Detail						
AMR Loan - MCB			\$ 106	\$ 159,419	\$ 140,000	\$ 262,000
S. Cummings Impr. Bond			8,242	7,938	7,938	7,938
TOTAL DEBT SERVICE			\$ 8,348	\$ 167,357	\$ 147,938	\$ 269,938
Inter-Fund Transfer Detail						
T/F to MERF			\$ 110,500	\$ 146,000	\$ 146,000	\$ 130,000
T/F to Capital Replacement Fund			0	22,409	22,409	34,527
T/F to L/A			345	1,000	850	1,000
T/F to City Hall			6,951	9,200	7,655	9,320
T/F to Streets			0	2,000	1,608	0
T/F to Social Security/Medicare			33,000	33,500	33,500	34,000
T/F to IMRF			16,300	17,000	17,000	17,500
T/F to Tornado Recovery			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 167,096	\$ 231,109	\$ 229,022	\$ 226,347
Intra-Fund Transfers						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 1,985,652	\$ 3,641,291	\$ 3,188,072	\$ 3,066,935
Depreciation Expense						
System			\$ 352,297	\$ 400,000	\$ 360,000	\$ 380,000
Buildings			4,305	4,305	4,305	4,305
Equipment			25,908	29,000	26,000	28,000
			\$ 382,510	\$ 433,305	\$ 390,305	\$ 412,305

WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT (Fund 500-01)

Core Service, Purpose or Function

The city operates a public water distribution system: elevated tanks, mains, booster stations, etc. Like any public utility, the city must regularly extend, improve, and/or upgrade its water distribution system to enable and support future growth and development. The city charges a Water Subdivision Development Fee in the amount of \$807.50 per residential dwelling unit and \$2,409.50 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater. All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development.

WATER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 467,813	\$ 452,879	\$ 484,379
REVENUES:					
Subd. Dev. Fees	\$ 25,084	\$ 16,577	\$ 25,000	\$ 30,000	\$ 25,000
Main Ext. Fees (Dallas)	0	0	0	0	0
Interest	1,678	1,317	2,000	1,500	1,500
Misc. Income	0	0	0	0	0
TOTAL	\$ 26,762	\$ 17,894	\$ 27,000	\$ 31,500	\$ 26,500
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	275,000	0	245,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 275,000	\$ 0	\$ 245,000
Revenue Over (Under) Expenditures	\$ 26,762	\$ 17,894	\$ (248,000)	\$ 31,500	\$ (218,500)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 26,762	\$ 17,894	\$ (248,000)	\$ 31,500	\$ (218,500)
End. Cash Balance					\$ 265,879

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	20,000	0	20,000
Purchase - System			0	255,000	0	225,000
TOTAL CAPITAL			\$ 0	\$ 275,000	\$ 0	\$ 245,000
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 275,000	\$ 0	\$ 245,000
<u>Intra-Fund Transfers</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 275,000	\$ 0	\$ 245,000

WATER CONNECTION FEE ACCOUNT (Fund 500-02)

Core Service, Purpose or Function

The city owns and operates two water treatment plants, multiple groundwater wells and a raw water transmission main. It faces the need to regularly improve, upgrade and/or expand these facilities to accommodate future growth and development. The city charges a Water Connection Fee for each and every new connection made to the water system. The water connection fee is \$415.00 per each residential dwelling unit. These cash balances will be required in future years for expansion projects involving water treatment, ground water well development and/or related expenses involving the production and treatment of finished water.

WATER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 685,650	\$ 693,457	\$ 712,957
REVENUES:					
<i>Connection Fees</i>	\$ 26,033	\$ 33,718	\$ 21,000	\$ 18,000	\$ 21,000
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Water O & M</i>	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0
<i>Interest</i>	2,501	1,921	3,000	1,500	1,500
TOTAL	\$ 28,534	\$ 35,639	\$ 24,000	\$ 19,500	\$ 22,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 28,534	\$ 35,639	\$ 24,000	\$ 19,500	\$ 22,500
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 28,534	\$ 35,639	\$ 24,000	\$ 19,500	\$ 22,500
End. Cash Balance					\$ 735,457

SUPPORTING DETAIL FOR WATER CONNECTION FEE

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase System			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

WATER TOWER RESERVE ACCOUNT (Fund 500-03)

Core Service, Purpose or Function

The city owns and operates two elevated water towers and intends to build a third tank in the near future. The cost to build, repair and maintain these tanks is significant and funds in this account are held in reserve for that purpose.

WATER TOWER RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 191,729	\$ 206,768	\$ 215,468
REVENUES:					
<i>Rental Income</i>	\$ 29,374	\$ 30,255	\$ 31,300	\$ 31,200	\$ 56,300
<i>Interest</i>	21	128	20	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&M</i>	0	0	0	0	0
TOTAL	\$ 29,395	\$ 30,383	\$ 31,320	\$ 31,300	\$ 56,400
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	10,490	10,490	10,000	22,600	5,000
<i>Capital</i>	0	0	0	0	25,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 10,490	\$ 10,490	\$ 10,000	\$ 22,600	\$ 30,000
Revenue Over (Under)					
Expenditures	\$ 18,905	\$ 19,893	\$ 21,320	\$ 8,700	\$ 26,400
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 18,905	\$ 19,893	\$ 21,320	\$ 8,700	\$ 26,400
End. Cash Balance					\$ 241,868

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
R/M-System-Cont.			\$ 10,490	\$ 0	\$ 4,300	\$ 5,000
Engineering Fees			0	10,000	18,300	0
TOTAL OPERATIONS			\$ 10,490	\$ 10,000	\$ 22,600	\$ 5,000
<u>Capital Detail</u>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	0	0	25,000
Purchase - System			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 25,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 10,490	\$ 10,000	\$ 22,600	\$ 30,000
<u>Intra-Fund Transfers</u>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 10,490	\$ 10,000	\$ 22,600	\$ 30,000

SEWER FUND (Fund 501)

Core Service, Purpose or Function

The city is responsible for the provision of safe and reliable wastewater collection, treatment and disposal services to meet the current and future needs of residential and business users. The rates effective May 1, 2017 are \$8.79 per 1,000 gallons of water used for sewer. The rates increase on May 1 by the larger of CPI or 2.5%.

SEWER FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 4,093,222	\$ 3,803,227	\$ 4,061,370
Min. Std. Balance					588,875
Surplus Funds					\$ 3,472,495
REVENUES:					
Metered Sales	1,993,078	2,005,681	2,050,000	2,100,000	2,150,000
N. Tazewell Wtr Dist.	151,474	145,274	155,000	152,000	155,000
Penalty Charges	23,734	23,066	20,000	38,000	40,000
Grant Proceeds	0	0	0	0	0
Interest	10,464	13,190	12,000	11,000	10,000
Sale of Equipment	0	0	0	0	0
Misc. Income	751	227	500	500	500
TOTAL COLLECTIONS	2,179,501	2,187,438	2,237,500	2,301,500	2,355,500
T/F From:					
GF Unrestricted	0	0	0	0	0
Tornado Recovery	0	20,883	0	0	0
STP2 Constr. Phase 2A	0	0	0	0	162,672
STP2 Constr. Phase 2B	0	0	54,000	0	250,000
Sewer Conn.	0	0	0	0	0
Sewer Bond 1997 Reserve	696	0	0	0	0
Sewer Bond 1997 Depr.	507	0	0	0	0
Sewer Bond 2009 Reserve	0	0	0	0	0
TOTAL REVENUE	\$ 2,180,704	\$ 2,208,321	\$ 2,291,500	\$ 2,301,500	\$ 2,768,172
EXPENDITURES:					
Personnel	\$ 623,740	\$ 649,301	\$ 729,600	\$ 725,200	\$ 808,900
Operations	297,481	379,033	457,500	444,100	627,600
Capital	11,145	49,056	250,500	98,500	479,500
Debt Service	92,680	307,696	282,870	282,870	282,757
Inter-Fund Transfers	191,605	201,725	244,275	242,688	304,550
TOTAL	\$ 1,216,651	\$ 1,586,811	\$ 1,964,745	\$ 1,793,357	\$ 2,503,307
Revenue Over (Under) Expenditures	\$ 964,053	\$ 621,510	\$ 326,755	\$ 508,143	\$ 264,865
Intra-Fund Transfers	\$ 151,604	\$ 38,305	\$ 44,400	\$ 250,000	\$ 522,800
Net Rev. Over (Under) Exp.	\$ 812,449	\$ 583,205	\$ 282,355	\$ 258,143	\$ (257,935)
End. Cash Balance					\$ 3,803,435

(a) set at 25% of current year collections

SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Personnel Detail						
City Administrator	0.05	0.05				
Public Works Director	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
STP Supervisor	1.00	1.00				
STP Operator	1.00	0.95				
Water/Sewer Distr. Supv.	0.45	0.45				
Water Plant Supv.	0.00	0.10				
WTP Operator	0.00	0.10				
Laborers	3.80	3.90				
Meter Reader	0.20	0.00				
Cust. Serv. Specialists	1.10	1.25				
HR/Cust. Serv. Supv.	0.10	0.15				
PW Seasonal	0.25	0.25	\$ 416,857	\$ 455,000	\$ 445,000	\$ 494,000
Part Time Wages			7,938	6,000	9,400	6,500
Overtime			21,859	35,000	38,500	37,500
Standby			7,995	6,000	9,200	9,000
Unused Sick Time			3,680	7,500	5,000	7,600
Group Insurance			135,116	160,000	167,000	197,000
Retiree Health Insurance			22,008	27,000	27,000	28,000
Health Savings Plan Contribution			5,754	6,500	6,100	7,000
Unemployment Insurance Tax			1,641	2,100	1,600	1,800
Workers Comp. Insurance			25,093	22,000	15,000	18,500
Uniform Rental			1,360	2,500	1,400	2,000
TOTAL FTE YEARS	8.55	8.80				
TOTAL PERSONNEL			\$ 649,301	\$ 729,600	\$ 725,200	\$ 808,900
Operations Detail						
R/M-Building-Cont.			\$ 16,210	\$ 15,000	\$ 7,100	\$ 70,000
R/M-Equipment-Cont.			12,061	11,000	18,000	17,500
R/M-System-Cont.			29,704	40,000	37,000	50,000
Engineering Fees			0	0	0	50,000
Legal Fees			1,960	2,500	1,800	2,500
Drug & Alcohol Testing			143	250	200	250
Data Processing Support			3,655	16,500	12,700	14,600
Professional Fees			3,096	10,000	8,000	18,500
Sewer Testing			6,329	7,500	7,000	7,500
Postage Expenses			3,953	9,000	12,200	10,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			11,350	19,400	22,600	12,900
Printing/Advertising			2,242	5,500	2,700	2,800
Membership Dues			0	1,000	100	250
Training			1,300	2,250	850	6,000
Reference Materials/Manuals			312	500	400	500
Software			591	1,700	2,200	1,600
Electricity			146,334	150,000	160,000	175,000
Heating			4,087	5,500	4,700	5,700
Property Insurance			9,720	12,200	8,200	10,000
Lease/Rent Expense			4,207	3,700	3,700	10,000
Contractual Services			31,818	25,500	25,500	12,500
R/M-Building-Comm.			6,959	7,000	7,000	12,500
R/M-Equipment-Comm.			3,160	18,000	8,000	7,000
R/M-System-Comm.			23,043	25,000	23,000	35,000
Office Supplies			1,589	1,500	900	1,500
Operating Supplies			4,844	4,000	4,000	5,000
Health & Safety Equipment			3,977	5,500	6,000	4,000
Miscellaneous Equipment			4,935	4,000	7,000	11,000
Chemicals			4,520	10,000	9,250	28,000
Lab/Testing Supplies			5,588	8,000	9,000	9,000
Supplies-Filter Sand			190	0	0	0
Miscellaneous Expenses			0	2,500	1,000	2,500
Bad Debts			6,156	8,000	9,000	9,000
TOTAL OPERATIONS			\$ 379,033	\$ 457,500	\$ 444,100	\$ 627,600
Capital Detail						
Purchase:						
Equipment			\$ 26,045	\$ 28,000	\$ 10,500	\$ 10,000
Bldg./Property			0	0	0	25,000
System			23,011	200,000	88,000	394,500
System Engineering			0	22,500	0	50,000
TOTAL CAPITAL			\$ 49,056	\$ 250,500	\$ 98,500	\$ 479,500
Debt Service Detail						
Cummings/Cruger Sanitary Sewer Bond			\$ 58,971	\$ 64,306	\$ 64,306	\$ 64,306
S. Cummings Impr. Bond			58,810	22,106	22,106	22,106
1997 STP2 Exp. (MCB)			189,915	196,457	196,457	196,344
TOTAL DEBT SERVICE			\$ 307,696	\$ 282,870	\$ 282,870	\$ 282,757
Inter-Fund Transfer Detail						
T/F to Water			\$ 21,429	\$ 17,500	\$ 16,000	\$ 18,750
T/F to MERF			115,000	127,000	127,000	170,000
T/F to Capital Replacement Fund			0	27,075	27,075	40,980
T/F to L/A			345	1,000	850	1,000
T/F to City Hall			6,951	9,200	7,655	9,320
T/F to Streets			0	2,000	3,608	0
T/F to Social Security/Medicare			39,000	39,500	39,500	42,500
T/F to IMRF			19,000	21,000	21,000	22,000
T/F to Tornado Recovery			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 201,725	\$ 244,275	\$ 242,688	\$ 304,550
TOTAL EXPENDITURES			\$ 1,586,811	\$ 1,964,745	\$ 1,793,357	\$ 2,503,307
Intra-Fund Transfers						
T/F to STP2 Construction, Phase 2A			\$ 36,136	\$ 44,400	\$ 0	\$ 206,000
T/F to STP2 Construction, Phase 2B			2,169	0	250,000	0
T/F to Sewer Bond P & I - Ph. 2A			0	0	0	190,400
T/F to Sewer Bond Reserves - Ph. 2A			0	0	0	95,200
T/F to Sewer Bond Depreciation - Ph. 2A			0	0	0	31,200
TOTAL INTRA-FUND TRANSFERS			\$ 38,305	\$ 44,400	\$ 250,000	\$ 522,800
TOTAL EXPENDITURES			\$ 1,625,116	\$ 2,009,145	\$ 2,043,357	\$ 3,026,107
INCL. INTRA-FUND TRANSFERS						
Depreciation Expense						
System			\$ 620,217	\$ 635,000	\$ 625,000	\$ 635,000
Buildings			1,698	2,500	2,000	2,500
Equipment			9,563	11,500	10,500	12,000
			\$ 631,478	\$ 649,000	\$ 637,500	\$ 649,500

SEWER SUBDIVISION DEVELOPMENT FEE ACCOUNT (Fund 501-01)

Core Service, Purpose or Function

The city operates a public sanitary sewer collection system. Like all public utilities, the city must regularly extend, improve, and/or upgrade its collection system to enable and support future growth and development. The city charges a Sewer Subdivision Development Fee of \$807.50 per residential dwelling unit and \$2,409.50 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1st of each year by 3.5% or the rate of inflation, whichever is greater. All of the funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, or upgrades to the sanitary sewer collection system necessary to support future growth and development.

SEWER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 40,930	\$ 12,997	\$ 41,997
REVENUES:					
Subd. Dev. Fees	\$ 23,628	\$ 27,879	\$ 25,000	\$ 29,000	\$ 25,000
T/F from Sewer O & M	0	0	0	0	0
T/F from SWM	0	0	0	0	0
Interest	7	67	0	0	0
Miscellaneous	0	0	0	0	0
TOTAL REVENUE	\$ 23,635	\$ 27,946	\$ 25,000	\$ 29,000	\$ 25,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 23,635	\$ 27,946	\$ 25,000	\$ 29,000	\$ 25,000
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 23,635	\$ 27,946	\$ 25,000	\$ 29,000	\$ 25,000
End. Cash Balance					\$ 66,997

SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
SWM			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0
Devonshire Trunk Sewer Capital Project Fund			0	0	0	0
School Street San. Sewer Capital Project Fund			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

SEWER CONNECTION FEE ACCOUNT (Fund 501-02)

Core Service, Purpose or Function

The city owns and operates two wastewater treatment plants and faces the need to regularly improve, upgrade and/or expand the plants to accommodate and support future growth and development. The city charges a Sewer Connection Fee for each and every new connection made to the sanitary sewer system. The sewer connection fee is currently \$4,317 per residential dwelling unit. The fee for non-residential users is increased on a pro-rata basis depending on the size of the water meter. All of the funds budgeted in this account are restricted to and spent solely on costs for the improvement and expansion of the city's wastewater treatment plants as needed to support future growth and development.

SEWER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 2,971,589	\$ 3,019,671	\$ 2,847,625
REVENUES:					
<i>Connection Fees</i>	\$ 193,190	\$ 329,172	\$ 215,000	\$ 156,500	\$ 215,000
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Swr Bd Res (2009)</i>	1,082	0	0	0	0
<i>T/F from Swr Bd Depr (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Constr</i>	0	0	0	0	0
<i>Interest</i>	11,941	8,441	14,000	12,500	14,000
TOTAL REVENUE	\$ 206,213	\$ 337,613	\$ 229,000	\$ 169,000	\$ 229,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 206,213	\$ 337,613	\$ 229,000	\$ 169,000	\$ 229,000
Intra-Fund Transfers	338,605	365,700	391,601	341,046	471,301
Net Rev. Over (Under) Exp.	\$ (132,392)	\$ (28,087)	\$ (162,601)	\$ (172,046)	\$ (242,301)
End. Cash Balance					\$ 2,605,324

SUPPORTING DETAIL FOR SEWER CONNECTION FEE

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
T/F to Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0
T/F to STP2 Construction, Phase 2A			0	51,600	0	51,500
T/F to Sewer Bond P & I - IEPA Loan Ph. 2A			0	0	0	47,600
T/F to Sewer Bond Reserve - IEPA Loan Ph. 2A			0	0	0	23,800
T/F to Sewer Bond Depreciation - IEPA Loan Ph. 2A			0	0	0	7,800
T/F to Sewer Bond P & I - 2009 IEPA Loan			311,940	289,446	289,446	289,446
T/F to Sewer Bond Reserve - 2009 IEPA Loan			0	0	0	0
T/F to Sewer Bond Depreciation - 2009 IEPA Loan			53,760	50,555	51,600	51,155
TOTAL INTRA-FUND TRANSFERS			\$ 365,700	\$ 391,601	\$ 341,046	\$ 471,301
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 365,700	\$ 391,601	\$ 341,046	\$ 471,301

SEWER BOND PRINCIPAL AND INTEREST ACCOUNT -- 1997 IEPA Loan (Fund 513)

Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 1997 to finance the expansion of the city's Wastewater Treatment Plant #2. The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan will be paid off in August 2017.

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

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 44,225	\$ 44,154	\$ 44,154
REVENUES:					
Interest	\$ 417	\$ 129	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	151,604	0	0	0	0
TOTAL	\$ 152,021	\$ 129	\$ 0	\$ 0	\$ 0
EXPENDITURES					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	202,807	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 202,807	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ (50,786)	\$ 129	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 44,154

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
1997 IEPA Loan Principal			\$ 0	\$ 0	\$ 0	\$ 0
1997 IEPA Loan Interest			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0

SEWER BOND RESERVE ACCOUNT – 1997 IEPA Loan (Fund 514)

Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to prevent default in making principal and interest payments on the outstanding bonds. The 1997 IEPA loan required monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/120th of the maximum annual debt service until such time as the sum of \$202,116 (maximum annual debt service) had been accumulated. This reserve obligation was fully satisfied in FY07-08 (which equals the annual debt service amount of \$202,116). The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan will be paid off in August 2017.

SEWER BOND RESERVE ACCOUNT- 1997 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 202,116	\$ 202,116	\$ 202,116
REVENUES:					
<i>Interest</i>	\$ 696	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O & M</i>	(696)	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 202,116

SEWER BOND DEPRECIATION ACCOUNT – 1997 IEPA Loan (Fund 515)

Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available. The 1997 IEPA loan required monthly transfers in the amount of \$1,200 to meet the bond covenants. This reserve obligation was fully satisfied during FY07-08 (which totals \$145,000). The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan will be paid off in August 2017.

SEWER BOND DEPRECIATION ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 145,000	\$ 145,000	\$ 145,000
REVENUES:					
<i>Interest</i>	\$ 507	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O & M</i>	(507)	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 145,000

SEWER BOND PRINCIPAL AND INTEREST ACCOUNT – 2009 IEPA Loan (Fund 517)

Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 2009 to finance the expansion of the city's Wastewater Treatment Plant No. 2. The original loan authorization was for \$7,554,185 at a zero percent simple annual interest rate for a twenty-year term with 25% of the loan amount forgiven. The final loan amount was \$5,215,534. The bonds will be retired in November 2030.

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

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 111,111	\$ 133,498	\$ 133,498
REVENUES:					
Interest	\$ 196	\$ 243	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	0	0	0	0	0
Sewer Conn. Fees	266,950	311,940	289,446	289,446	289,446
TOTAL	\$ 267,146	\$ 312,183	\$ 289,446	\$ 289,446	\$ 289,446
EXPENDITURES					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	278,455	289,446	289,446	289,446	289,446
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 278,455	\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
Revenue Over (Under)					
Expenditures	\$ (11,309)	\$ 22,737	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 133,498

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
2009 IEPA Loan Principal			289,446	289,446	289,446	289,446
TOTAL DEBT SERVICE			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446

SEWER BOND RESERVE ACCOUNT – 2009 IEPA Loan (Fund 514)

Core Service, Purpose or Function

This account was established in accordance with the covenants of the bond issue to provide funding to avoid default in making principal and interest payments on the outstanding bonds. The 2009 IEPA loan requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24th of the maximum annual debt service until such time as the sum of \$289,446 (maximum annual debt service) has been accumulated. This reserve obligation has been fully satisfied (which equals the annual debt service amount of \$289,446).

SEWER BOND RESERVE ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 289,446	\$ 289,446	\$ 289,446
REVENUES:					
<i>Interest</i>	\$ 997	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewerage Fund</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	20,900	0	0	0	0
TOTAL	\$ 21,897	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 21,897	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 289,446

SEWER BOND DEPRECIATION ACCOUNT – 2009 IEPA Loan (Fund 515)

Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available. The 2009 IEPA loan requires monthly transfers in the amount of \$4,205 to meet the bond depreciation reserve covenants. This total reserve obligation of \$521,553 will be fully satisfied in FY18-19.

SEWER BOND DEPRECIATION ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 397,262	\$ 399,937	\$ 452,637
REVENUES:					
<i>Interest</i>	\$ 1,205	\$ 1,070	\$ 1,600	\$ 1,100	\$ 1,000
<i>T/F From:</i>					
<i>Sewer O & M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	50,755	53,760	50,555	51,600	51,155
TOTAL	\$ 51,960	\$ 54,830	\$ 52,155	\$ 52,700	\$ 52,155
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 51,960	\$ 54,830	\$ 52,155	\$ 52,700	\$ 52,155
End. Cash Balance					\$ 504,792

STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT (Fund 516-01)

Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the Phase 2A expansion of STP No. 2 that was begun in FY16-17. This project will replace sewage treatment capacity lost when STP No. 1 is taken out of service as well as provide increased capacity for future growth. A \$3,900,000 loan was secured from the IEPA for a twenty-year term at a 2% annual interest rate.

STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 162,000	\$ 162,472	\$ 162,672
REVENUES:					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 3,900,000	\$ 2,507,500	\$ 1,392,500
<i>Interest</i>	641	472	0	200	0
<i>T/F From</i>					
<i>Sewer O&M</i>	852	36,136	44,400	0	206,000
<i>Sewer Conn. Fees</i>	0	0	51,600	0	51,500
TOTAL REVENUE	\$ 1,493	\$ 36,608	\$ 3,996,000	\$ 2,507,700	\$ 1,650,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	852	39,588	3,900,000	2,507,500	1,650,000
<i>Debt Service</i>	0	0	258,000	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 852	\$ 39,588	\$ 4,158,000	\$ 2,507,500	\$ 1,650,000
Revenue Over (Under)					
Expenditures	\$ 641	\$ (2,980)	\$ (162,000)	\$ 200	\$ 0
Intra-Fund Transfers	0	0	0	0	162,672
Net Rev. Over (Under) Exp.	\$ 641	\$ (2,980)	\$ (162,000)	\$ 200	\$ (162,672)
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR STP No. 2 PHASE 2A CONSTRUCTION ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System			\$ 0	\$ 3,750,000	\$ 2,250,000	\$ 1,500,000
System Engineering			39,588	150,000	250,000	150,000
System Legal			0	0	7,500	0
TOTAL CAPITAL			\$ 39,588	\$ 3,900,000	\$ 2,507,500	\$ 1,650,000
<u>Debt Service Detail</u>						
IEPA Loan - Phase 2A			\$ 0	\$ 258,000	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 258,000	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 39,588	\$ 4,158,000	\$ 2,507,500	\$ 1,650,000
<u>Intra-Fund Transfers</u>						
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 162,672
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 162,672
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 39,588	\$ 4,158,000	\$ 2,507,500	\$ 1,812,672

SEWER BOND PRINCIPAL AND INTEREST ACCOUNT – IEPA Loan – Phase 2A (Fund 518)

Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 2017 to finance the further expansion of the city's Wastewater Treatment Plant No. 2. The original loan authorization is for \$3,900,000 at a 2% annual annual interest rate for a twenty-year term.

SEWER BOND PRINCIPAL & INTEREST ACCOUNT - PHASE 2A REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	0	0	0	0	190,400
Sewer Conn. Fees	0	0	0	0	47,600
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 238,000
EXPENDITURES					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	238,000
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 238,000
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - PHASE 2A

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
IEPA Ph. 2A Loan Principal			0	0	0	238,000
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	238,000
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 238,000

SEWER BOND RESERVE ACCOUNT – IEPA Loan – Phase 2A (Fund 514)

Core Service, Purpose or Function

This account was established in accordance with the covenants of the bond issue to provide funding to avoid default in making principal and interest payments on the outstanding bonds. The IEPA loan – Phase 2A requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24th of the maximum annual debt service until such time as the sum of \$238,000 (estimated maximum annual debt service) has been accumulated. It is anticipated that this requirement will be satisfied in FY18-19.

SEWER BOND RESERVE ACCOUNT - PHASE 2A REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	0	0	0	0	95,200
Sewer Conn. Fees	0	0	0	0	23,800
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,000
EXPENDITURES					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,000
End. Cash Balance					\$ 119,000

SEWER BOND DEPRECIATION ACCOUNT – IEPA Loan – Phase 2A (Fund 515)

Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available. The IEPA loan – Phase 2A requires monthly transfers until such time that a balance of 1/10th of the total loan amount has been accumulated. It is anticipated that the total requirement of \$390,000 will be satisfied in FY27-28.

SEWER BOND DEPRECIATION ACCOUNT - PHASE 2A REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	0	0	0	0	31,200
Sewer Conn. Fees	0	0	0	0	7,800
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,000
EXPENDITURES					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,000
End. Cash Balance					\$ 39,000

STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT (Fund 516-02)

Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the planned Phase 2B project – Farm Creek Sanitary Sewer Improvement. Completion of this project will allow for the abandonment of STP1.

STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 4,429,000	\$ 0	\$ 2,317,500
<i>T/F From</i>					
<i>Sewer O&M</i>	32,155	2,169	0	250,000	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
TOTAL REVENUE	\$ 32,155	\$ 2,169	\$ 4,429,000	\$ 250,000	\$ 2,317,500
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	30,926	1,291	4,375,000	250,000	2,067,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 30,926	\$ 1,291	\$ 4,375,000	\$ 250,000	\$ 2,067,500
Revenue Over (Under)					
Expenditures	\$ 1,229	\$ 878	\$ 54,000	\$ 0	\$ 250,000
Intra-Fund Transfers	0	0	54,000	0	250,000
Net Rev. Over (Under) Exp.	\$ 1,229	\$ 878	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System			\$ 0	\$ 4,090,000	\$ 0	\$ 1,560,000
System Engineering			1,291	250,000	250,000	450,000
System Legal			0	35,000	0	57,500
TOTAL CAPITAL			\$ 1,291	\$ 4,375,000	\$ 250,000	\$ 2,067,500
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 1,291	\$ 4,375,000	\$ 250,000	\$ 2,067,500
<u>Intra-Fund Transfers</u>						
Sewer			\$ 0	\$ 54,000	\$ 0	\$ 250,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 54,000	\$ 0	\$ 250,000
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 1,291	\$ 4,429,000	\$ 250,000	\$ 2,317,500

MOTOR EQUIPMENT REPLACEMENT FUND (Fund 502)

Core Service, Purpose or Function

The city budgets for costs associated with services, supplies, maintenance and repairs of its fleet of vehicles and equipment as well as for the eventual replacement of that same equipment. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the vehicle).

MOTOR EQUIPMENT REPLACEMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 1,697,808	\$ 1,688,162	\$ 1,783,112
REVENUES:					
T/F From:					
GF L/A	\$ 3,100	\$ 7,200	\$ 7,400	\$ 7,400	\$ 6,300
GF Streets	214,500	279,500	455,000	455,000	427,000
GF Police	245,800	260,000	248,000	248,000	272,000
GF P/Z	1,500	4,500	2,100	2,100	2,100
Cemetery	5,000	1,800	9,800	9,800	11,000
Water	34,500	110,500	146,000	146,000	130,000
Sewer	30,500	115,000	127,000	127,000	170,000
Pol. Spec. Proj. (Pol. Veh.)	0	0	0	0	0
Pol. Spec. Proj. (Canine)	0	0	0	0	0
Tornado Recovery	220,301	0	0	0	0
Interest	5,575	5,817	7,000	6,000	7,000
Insurance Proceeds	4,475	0	0	0	0
Fuel Sales	17,869	12,369	18,000	16,500	15,000
Miscellaneous	547	1,642	0	500	0
Sale of Equipment	3,700	0	0	0	0
TOTAL	\$ 787,367	\$ 798,328	\$ 1,020,300	\$ 1,018,300	\$ 1,040,400
EXPENDITURES:					
Personnel	\$ 101,157	\$ 100,128	\$ 111,300	\$ 109,600	\$ 115,850
Operations	275,079	265,984	367,350	313,750	352,700
Capital	87,464	407,914	547,617	500,000	838,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 463,700	\$ 774,026	\$ 1,026,267	\$ 923,350	\$ 1,306,550
Revenue Over (Under) Expenditures	\$ 323,667	\$ 24,302	\$ (5,967)	\$ 94,950	\$ (266,150)
End. Cash Balance					\$ 1,516,962

SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
<i>Public Works Manager</i>	0.10	0.10				
<i>Mechanic</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 66,903	\$ 69,000	\$ 69,000	\$ 72,000
<i>Overtime</i>			2,435	4,000	3,800	4,000
<i>Standby</i>			0	500	0	500
<i>Unused Sick Time</i>			991	1,100	1,100	1,200
<i>Group Insurance</i>			25,315	30,000	31,000	32,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			1,033	1,100	1,000	1,100
<i>Payroll Taxes</i>			235	300	200	250
<i>Workers Comp. Insurance</i>			1,954	4,000	2,000	3,200
<i>Uniform Rental</i>			1,262	1,300	1,500	1,600
TOTAL FTE YEARS	1.10	1.10				
TOTAL PERSONNEL			\$ 100,128	\$ 111,300	\$ 109,600	\$ 115,850
<u>Operations Detail</u>						
<i>R/M-Contractual</i>			\$ 47,230	\$ 42,250	\$ 45,000	\$ 46,500
<i>Drug & Alcohol Testing</i>			22	50	50	50
<i>Professional Fees</i>			0	300	300	300
<i>Communications</i>			0	0	0	0
<i>Membership Dues</i>			0	0	0	100
<i>Training</i>			53	250	0	250
<i>Reference Materials/Manuals</i>			70	250	0	250
<i>Property Insurance</i>			30,053	38,000	38,000	33,500
<i>Lease/Rent Expense</i>			16,846	17,000	24,200	25,000
<i>R/M-Commodities</i>			62,177	65,000	58,000	65,000
<i>Operating Supplies</i>			1,059	1,500	1,200	1,500
<i>Miscellaneous Equipment</i>			1,349	1,500	1,000	4,000
<i>Fuel</i>			106,047	200,000	145,000	175,000
<i>Misc. Expenses</i>			1,078	1,250	1,000	1,250
TOTAL OPERATIONS			\$ 265,984	\$ 367,350	\$ 313,750	\$ 352,700
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Vehicles & Equipment</i>			\$ 407,914	\$ 547,617	\$ 500,000	\$ 838,000
TOTAL CAPITAL			\$ 407,914	\$ 547,617	\$ 500,000	\$ 838,000
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 774,026	\$ 1,026,267	\$ 923,350	\$ 1,306,550
<u>Depreciation Expense</u>						
<i>Motorized Equipment</i>			\$ 219,867	\$ 250,000	\$ 225,000	\$ 240,000

CAPITAL REPLACEMENT FUND (Fund 505)

Core Service, Purpose or Function

This new fund was established in FY2016-17 to provide funding for non-motorized capital equipment in excess of \$5,000. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the equipment).

CAPITAL REPLACEMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 101,076
REVENUES:					
T/F From:					
GF L/A	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
GF City Hall	0	0	3,125	3,125	9,828
GF Streets	0	0	8,456	8,456	6,637
GF Police	0	0	6,952	6,952	13,068
GF P/Z	0	0	2,500	2,500	2,500
Pol. Spec. Proj.	0	0	0	0	15,008
ESDA	0	0	32,659	32,659	32,659
Water	0	0	22,409	22,409	34,527
Sewer	0	0	27,075	27,075	40,980
Interest	0	0	500	400	500
Miscellaneous	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 108,676	\$ 108,576	\$ 160,708
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	10,000	7,500	11,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 10,000	\$ 7,500	\$ 11,000
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 98,676	\$ 101,076	\$ 149,708
End. Cash Balance					\$ 250,784

SUPPORTING DETAIL FOR CAPITAL REPLACEMENT FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 10,000	\$ 7,500	\$ 11,000
TOTAL CAPITAL			\$ 0	\$ 10,000	\$ 7,500	\$ 11,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 10,000	\$ 7,500	\$ 11,000
<u>Depreciation Expense</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 1,000

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CEMETERY FUND (Fund 200)

Core Service, Purpose or Function

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

CEMETERY FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 298,792	\$ 307,350	\$ 288,050
REVENUES:					
Footings	\$ 1,400	\$ 2,000	\$ 1,000	\$ 1,500	\$ 1,500
Grave Sales	26,600	45,450	22,500	35,000	30,000
Columbarium Niche Sales	0	0	25,000	5,000	15,000
Interment Fees	43,700	34,500	27,500	42,500	37,500
Interest	1,226	1,253	1,400	1,000	1,200
Penalty Revenue	0	0	0	0	0
Miscellaneous Inc.	730	680	1,000	750	500
TOTAL	\$ 73,656	\$ 83,883	\$ 78,400	\$ 85,750	\$ 85,700
EXPENDITURES:					
Personnel	\$ 64,721	\$ 68,864	\$ 68,900	\$ 71,420	\$ 73,650
Operations	11,061	4,754	22,300	18,050	34,525
Capital	0	28,658	11,000	5,780	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	5,000	1,800	9,800	9,800	11,000
TOTAL	\$ 80,782	\$ 104,076	\$ 112,000	\$ 105,050	\$ 119,175
Revenue Over (Under)					
Expenditures	\$ (7,126)	\$ (20,193)	\$ (33,600)	\$ (19,300)	\$ (33,475)
End. Cash Balance					\$ 254,575

SUPPORTING DETAIL FOR CEMETERY FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Personnel Detail						
<i>Street/Cemetery Supervisor</i>	0.15	0.15				
<i>Regular Salaries</i>			\$ 9,754	\$ 10,500	\$ 9,800	\$ 10,500
<i>City Clerk</i>	0.15	0.15	6,875	7,400	7,500	7,700
<i>Cemetery Sexton</i>	0.50	0.50				
<i>Grounds Mtnce.</i>	0.50	0.50				
<i>Part Time Wages</i>			40,034	38,500	41,700	42,000
<i>Standby</i>			0	0	0	0
<i>Overtime</i>			935	1,200	1,300	1,400
<i>Unused Sick Time</i>			108	200	120	200
<i>Group Insurance</i>			6,125	5,500	6,200	6,500
<i>Retiree Health Insurance</i>			1,907	2,200	2,200	2,400
<i>Health Savings Plan Contribution</i>			0	0	0	0
<i>Uniform Rental</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			2,672	2,900	2,200	2,500
<i>Unemployment Insurance Tax</i>			454	500	400	450
TOTAL FTE YEARS	1.30	1.30				
TOTAL PERSONNEL			\$ 68,864	\$ 68,900	\$ 71,420	\$ 73,650
Operations Detail						
<i>R/M Equipment-Cont.</i>			\$ 0	\$ 200	\$ 0	\$ 200
<i>R/M Grounds-Cont.</i>			2,502	15,000	9,500	20,000
<i>Engineering Fees</i>			0	0	0	0
<i>Legal Fees</i>			0	0	0	1,500
<i>Consultation Fees</i>			0	0	0	6,000
<i>Postage</i>			199	300	200	200
<i>Communications</i>			406	400	400	425
<i>Electricity</i>			697	800	650	750
<i>Property Insurance</i>			187	300	250	300
<i>Lease/Rent Expense</i>			0	200	0	200
<i>R/M Equipment-Comm.</i>			324	350	300	350
<i>R/M Grounds-Comm.</i>			0	2,750	4,400	2,500
<i>Office Supplies</i>			0	0	50	50
<i>Operating Supplies</i>			210	350	500	500
<i>Miscellaneous Equipment</i>			58	1,500	1,500	1,250
<i>Misc. Expenses</i>			171	150	300	300
<i>Bad Debt Expense</i>			0	0	0	0
TOTAL OPERATIONS			\$ 4,754	\$ 22,300	\$ 18,050	\$ 34,525
Capital Detail						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 1,000	0	0
<i>System</i>			0	0	0	0
<i>Cemetery Impr.</i>			28,658	10,000	5,780	0
<i>Engineering</i>			0	0	0	0
TOTAL CAPITAL			\$ 28,658	\$ 11,000	\$ 5,780	\$ 0
Debt Service Detail						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
<i>MERF</i>			\$ 1,800	\$ 9,800	\$ 9,800	\$ 11,000
TOTAL INTER-FUND TRANSFERS			\$ 1,800	\$ 9,800	\$ 9,800	\$ 11,000
TOTAL EXPENDITURES			\$ 104,076	\$ 112,000	\$ 105,050	\$ 119,175

EMERGENCY SERVICES AND DISASTER ASSISTANCE FUND (Fund 201)

Core Service, Purpose or Function

The city provides Emergency Services and Disaster Assistance under the supervision and direction of the Chief of Police.

ESDA FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 28,241	\$ 28,620	\$ 29,225
REVENUES:					
<i>Tax:</i>					
Property	\$ 3,278	\$ 3,281	\$ 3,300	\$ 3,274	\$ 3,300
Interest	5	46	20	90	100
Miscellaneous Inc.	0	0	0	0	0
<i>T/F From:</i>					
GC Unrestricted	5,000	5,000	37,500	37,500	68,000
Police Spec. Proj.	0	0	0	0	0
TOTAL	\$ 8,283	\$ 8,327	\$ 40,820	\$ 40,864	\$ 71,400
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	5,399	7,162	8,670	5,800	9,200
Capital	0	0	0	1,800	29,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	32,659	32,659	32,659
TOTAL	\$ 5,399	\$ 7,162	\$ 41,329	\$ 40,259	\$ 70,859
Revenue Over (Under)					
Expenditures	\$ 2,884	\$ 1,165	\$ (509)	\$ 605	\$ 541
End. Cash Balance					\$ 29,766

SUPPORTING DETAIL FOR ESDA FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
R & M Bldg. (Contr.)			\$ 4,426	\$ 0	\$ 0	\$ 0
R&M Equip. (Contr.)			0	1,800	3,000	3,500
Communications			605	650	0	0
Property Insurance			100	500	400	500
Lease/Rent Expense			1,950	2,220	2,000	2,000
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			0	500	400	500
Miscellaneous Equipment			0	2,500	0	2,500
Miscellaneous Expenses			81	500	0	200
TOTAL OPERATIONS			\$ 7,162	\$ 8,670	\$ 5,800	\$ 9,200
<u>Capital Detail</u>						
Purchase - Equipment			\$ 0	\$ 0	\$ 1,800	\$ 29,000
TOTAL CAPITAL			\$ 0	\$ 0	\$ 1,800	\$ 29,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Capital Replacement Fund			\$ 0	\$ 32,659	\$ 32,659	\$ 32,659
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 32,659	\$ 32,659	\$ 32,659
TOTAL EXPENDITURES			\$ 7,162	\$ 41,329	\$ 40,259	\$ 70,859

AUDIT FUND (Fund 202)

Core Service, Purpose or Function

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

AUDIT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
	\$ 18,507	\$ 22,535	\$ 26,404	\$ 26,675	\$ 30,399
REVENUES:					
<i>Tax:</i>					
<i>Property</i>	\$ 29,711	\$ 29,849	\$ 32,000	\$ 29,849	\$ 32,000
<i>Interest</i>	16	50	20	75	100
TOTAL	\$ 29,727	\$ 29,899	\$ 32,020	\$ 29,924	\$ 32,100
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	25,699	25,759	32,000	26,200	32,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 25,699	\$ 25,759	\$ 32,000	\$ 26,200	\$ 32,000
Revenue Over (Under)					
Expenditures	\$ 4,028	\$ 4,140	\$ 20	\$ 3,724	\$ 100
End. Cash Balance					\$ 30,499

SUPPORTING DETAIL FOR AUDIT FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Consultation Fees</i>			\$ 25,759	\$ 32,000	\$ 26,200	\$ 32,000
TOTAL OPERATIONS			\$ 25,759	\$ 32,000	\$ 26,200	\$ 32,000
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 25,759	\$ 32,000	\$ 26,200	\$ 32,000

LIABILITY INSURANCE FUND (Fund 203)

Core Service, Purpose or Function

The city purchases liability insurance to protect against financial losses that may result from claims for damages to others.

LIABILITY INSURANCE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Net Assets	\$ 205,901	\$ 227,588	\$ 217,283	\$ 217,335	\$ 201,475
REVENUES:					
<i>Tax:</i>					
<i>Property</i>	\$ 84,157	\$ 74,565	\$ 75,000	\$ 74,040	\$ 90,000
<i>Interest</i>	145	133	100	100	120
<i>Miscellaneous Inc.</i>	0	0	0	0	0
TOTAL	\$ 84,302	\$ 74,698	\$ 75,100	\$ 74,140	\$ 90,120
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	62,615	84,951	105,000	90,000	105,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 62,615	\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000
Revenue Over (Under)					
Expenditures	\$ 21,687	\$ (10,253)	\$ (29,900)	\$ (15,860)	\$ (14,880)
End. Cash Balance					\$ 186,595

SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Insurance (Other)			\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000
TOTAL OPERATIONS			\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 84,951	\$ 105,000	\$ 90,000	\$ 105,000

MOTOR FUEL TAX FUND (Fund 206)

Core Service, Purpose or Function

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

MFT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 493,197	\$ 882,435	\$ 599,911
REVENUES:					
<i>State Allotment</i>	\$ 428,071	\$ 387,111	\$ 395,000	\$ 385,000	\$ 390,000
<i>High Growth</i>	21,691	21,711	0	21,731	0
<i>Capital Bill</i>	57,180	0	0	0	0
<i>Tornado Recovery</i>	191,883	5,623,372	850,000	684,745	0
<i>Local Fuel Tax</i>	0	0	0	0	0
<i>Interest</i>	28,412	20,673	5,000	5,000	2,000
TOTAL	\$ 727,237	\$ 6,052,867	\$ 1,250,000	\$ 1,096,476	\$ 392,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	350,254	6,488,256	1,350,000	1,379,000	831,877
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 350,254	\$ 6,488,256	\$ 1,350,000	\$ 1,379,000	\$ 831,877
Revenue Over (Under)					
Expenditures	\$ 376,983	\$ (435,389)	\$ (100,000)	\$ (282,524)	\$ (439,877)
End. Cash Balance					\$ 160,034

SUPPORTING DETAIL FOR MFT FUND

	<i>FTE YEARS</i> 15-16	<i>FTE YEARS</i> 16-17	<i>ACTUAL</i> 14-15	<i>BUDGET</i> 15-16	<i>EST.ACT.</i> 15-16	<i>BUDGET</i> 16-17
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
R/M Street Misc. - Cont.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
System Construction			\$ 6,080,158	\$ 1,340,000	\$ 1,334,000	\$ 781,877
System Engineering			408,098	10,000	45,000	50,000
System Legal			0	0	0	0
Bld/Property			0	0	0	0
TOTAL CAPITAL			\$ 6,488,256	\$ 1,350,000	\$ 1,379,000	\$ 831,877
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 6,488,256	\$ 1,350,000	\$ 1,379,000	\$ 831,877

ILLINOIS MUNICIPAL RETIREMENT FUND (Fund 207)

Core Service, Purpose or Function

The city provides eligible employees with retirement and disability benefits through the Illinois Municipal Retirement Fund (IMRF), a state-established, defined benefit pension program. The employee contribution for the fund is 4.5% as provided by statute and the City contribution is 14.73% for 2017.

ILLINOIS MUNICIPAL RETIREMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance	\$ 148,128	\$ 176,611	\$ 193,200	\$ 190,045	\$ 161,765
REVENUES:					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 301,970	\$ 308,189	\$ 330,000	\$ 325,720	\$ 355,000
<i>Property - Soc. Sec./MC</i>	0	0	0	0	0
<i>Property Repl.</i>	23,698	16,901	23,000	17,000	18,000
<i>Interest</i>	935	1,034	1,200	1,000	1,100
TOTAL COLLECTIONS	326,603	326,124	354,200	343,720	374,100
<i>T/F From:</i>					
<i>Water</i>	\$ 15,200	\$ 16,300	\$ 17,000	\$ 17,000	\$ 17,500
<i>Sewer</i>	20,700	19,000	21,000	21,000	22,000
TOTAL	\$ 362,503	\$ 361,424	\$ 392,200	\$ 381,720	\$ 413,600
EXPENDITURES:					
<i>Personnel</i>	\$ 334,020	\$ 347,990	\$ 390,000	\$ 410,000	\$ 440,000
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 334,020	\$ 347,990	\$ 390,000	\$ 410,000	\$ 440,000
Revenue Over (Under) Expenditures	\$ 28,483	\$ 13,434	\$ 2,200	\$ (28,280)	\$ (26,400)
End. Cash Balance					\$ 135,365

SUPPORTING DETAIL FOR IMRF FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			347,990	390,000	410,000	440,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 347,990	\$ 390,000	\$ 410,000	\$ 440,000
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
T/F to Social Security/Medicare			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 347,990	\$ 390,000	\$ 410,000	\$ 440,000

SOCIAL SECURITY/MEDICARE FUND (Fund 209)

Core Service, Purpose or Function

This fund accounts for transactions related to the payment of SSI/Medicare contributions (7.65% of wages).

SOCIAL SECURITY/MEDICARE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance	\$ 189,424	\$ 204,364	\$ 211,048	\$ 224,811	\$ 210,546
REVENUES:					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	229,716	243,584	250,000	246,735	270,000
<i>Property Repl.</i>	0	0	0	0	0
<i>Interest</i>	969	1,039	1,200	1,000	1,100
TOTAL COLLECTIONS	230,685	244,623	251,200	247,735	271,100
<i>T/F From:</i>					
<i>Water</i>	\$ 29,300	\$ 33,000	\$ 33,500	\$ 33,500	\$ 34,000
<i>Sewer</i>	40,000	39,000	39,500	39,500	42,500
<i>IMRF</i>	0	0	0	0	0
TOTAL	\$ 299,985	\$ 316,623	\$ 324,200	\$ 320,735	\$ 347,600
EXPENDITURES:					
<i>Personnel</i>	\$ 285,045	\$ 296,176	\$ 325,000	\$ 335,000	\$ 360,000
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 285,045	\$ 296,176	\$ 325,000	\$ 335,000	\$ 360,000
Revenue Over (Under)					
Expenditures	\$ 14,940	\$ 20,447	\$ (800)	\$ (14,265)	\$ (12,400)
End. Cash Balance					\$ 198,146

SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 296,176	\$ 325,000	\$ 335,000	\$ 360,000
IMRF Payments			0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 296,176	\$ 325,000	\$ 335,000	\$ 360,000
<u>Operations Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 296,176	\$ 325,000	\$ 335,000	\$ 360,000

STORMWATER MANAGEMENT/FLOOD MITIGATION FUND (Fund 218)

Core Service, Purpose or Function

The city strives to mitigate existing and avoid future damages to private and public property resulting from flooding and related storm water drainage problems.

STORMWATER MANAGEMENT/FLOOD MITIGATION FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 41,424	\$ 193,425	\$ 213,525
REVENUES:					
<i>Miscellaneous Inc.</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Rental Income</i>	51,640	51,843	51,900	51,900	52,200
<i>Grant Income</i>	0	0	168,750	0	204,000
<i>Interest</i>	180	340	200	700	200
<i>T/F From:</i>					
<i>GF Unrestricted</i>	0	125,000	50,000	0	0
<i>Swr. Sub. Dev.</i>	0	0	0	0	0
<i>Pol Spec Proj.</i>	0	0	0	0	0
TOTAL	\$ 51,820	\$ 177,183	\$ 270,850	\$ 52,600	\$ 256,400
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	0
<i>Operations</i>	14,526	15,780	12,500	11,700	12,200
<i>Capital</i>	0	30,399	265,000	20,800	339,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 14,526	\$ 46,179	\$ 277,500	\$ 32,500	\$ 351,700
Revenue Over (Under)					
Expenditures	\$ 37,294	\$ 131,004	\$ (6,650)	\$ 20,100	\$ (95,300)
End. Cash Balance					\$ 118,225

SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
Operations Detail						
<i>Other Professional Fees</i>			\$ 4,373	\$ 8,500	\$ 6,500	\$ 7,000
<i>Publishing Fees</i>			0	0	0	0
<i>R & M System - Comm.</i>			0	0	0	0
<i>Miscellaneous Expense</i>			11,407	4,000	5,200	5,200
TOTAL OPERATIONS			\$ 15,780	\$ 12,500	\$ 11,700	\$ 12,200
Capital Detail						
<i>Purchase:</i>						
<i>Bldg & Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			0	215,000	18,100	314,500
<i>System Engineering</i>			19,149	50,000	2,700	25,000
<i>System Legal</i>			11,250	0	0	0
TOTAL CAPITAL			\$ 30,399	\$ 265,000	\$ 20,800	\$ 339,500
Debt Service Detail						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
<i>Water Fund</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 46,179	\$ 277,500	\$ 32,500	\$ 351,700

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – MISC. (Fund 140-00)

Core Service, Purpose or Function

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

POLICE DEPARTMENT - SPECIAL PROJECTS - MISC. REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 61,036	\$ 69,772	\$ 68,242
REVENUES:					
<i>DUI Tech Fund</i>	\$ 13,599	\$ 7,596	\$ 10,000	\$ 13,000	\$ 10,000
<i>Drug Enf. Account</i>	195	113	1,000	500	1,000
<i>Police Vehicle Fund</i>	3,423	2,814	4,000	3,000	3,500
<i>DARE Account</i>	70	45	2,500	0	0
<i>Fundraiser Donations</i>	0	0	500	3,000	0
<i>FTA Warrant Account</i>	1,890	1,260	1,500	1,000	1,300
<i>Interest Revenue</i>	98	100	100	100	100
<i>Grant Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
TOTAL	\$ 19,275	\$ 11,928	\$ 19,600	\$ 20,600	\$ 15,900
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	3,567	9,236	31,000	22,130	15,200
<i>Capital</i>	0	0	0	0	6,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	5,000
TOTAL	\$ 3,567	\$ 9,236	\$ 31,000	\$ 22,130	\$ 26,200
Revenue Over (Under) Expenditures	\$ 15,708	\$ 2,692	\$ (11,400)	\$ (1,530)	\$ (10,300)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 15,708	\$ 2,692	\$ (11,400)	\$ (1,530)	\$ (10,300)
End. Cash Balance					\$ 57,942
<i>DUI Tech Fund</i>					\$ 27,940
<i>Drug Enf. Account</i>					8,525
<i>Police Vehicle Fund</i>					12,669
<i>DARE Account</i>					250
<i>Fundraiser Donations</i>					0
<i>FTA Warrant Account</i>					8,558
					\$ 57,942

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
DUI Tech Expenses			\$ 6,324	\$ 2,000	\$ 2,000	\$ 4,500
Drug Enforcement Expenses			2,912	14,800	4,300	6,000
Police Vehicle Fund			0	11,700	11,000	2,500
Fundraiser Expenses			0	500	3,000	0
DARE Expenses			0	2,000	1,830	2,200
TOTAL OPERATIONS			\$ 9,236	\$ 31,000	\$ 22,130	\$ 15,200
<u>Capital Detail</u>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 6,000
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 6,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Gen. Fund - Police (from FTA Fines)			\$ 0	\$ 0	\$ 0	\$ 5,000
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 5,000
<u>Intra-Fund Transfer Detail</u>						
Police Special Projects - Canine			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 9,236	\$ 31,000	\$ 22,130	\$ 26,200

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – SEIZURE, TOW & IMPOUND (Fund 140-01)

Core Service, Purpose or Function

This account tracks the special project, Seizure, Tow & Impound fees collected by the Washington Police Department.

***POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND
REVENUE/EXPENDITURE SUMMARY***

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 74,747	\$ 105,717	\$ 98,717
REVENUES:					
<i>Impound Admin. Fees</i>	\$ 49,300	\$ 56,500	\$ 40,000	\$ 45,000	\$ 40,000
<i>Interest Revenue</i>	115	156	100	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	0
TOTAL	\$ 49,415	\$ 56,656	\$ 40,100	\$ 45,100	\$ 40,100
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	11,122	25,812	33,204	12,000	44,200
<i>Capital</i>	0	64,755	12,500	9,700	19,800
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	32,000	30,400	56,008
TOTAL	\$ 11,122	\$ 90,567	\$ 77,704	\$ 52,100	\$ 120,008
Revenue Over (Under)					
Expenditures	\$ 38,293	\$ (33,911)	\$ (37,604)	\$ (7,000)	\$ (79,908)
End. Cash Balance					\$ 18,809

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Legal Expenses			\$ 7,503	\$ 7,000	\$ 6,300	\$ 10,000
Professional Fees			3,500	3,500	0	3,500
Software			0	14,000	0	22,500
Communications			2,280	4,104	0	4,200
Operating Expenses			931	1,000	600	1,000
Miscellaneous Equipment			2,044	3,600	2,000	2,000
Miscellaneous Expense			9,554	0	3,100	1,000
TOTAL OPERATIONS			\$ 25,812	\$ 33,204	\$ 12,000	\$ 44,200
<u>Capital Detail</u>						
Purchase - Equipment			\$ 64,755	\$ 12,500	\$ 9,700	\$ 19,800
TOTAL CAPITAL			\$ 64,755	\$ 12,500	\$ 9,700	\$ 19,800
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Gen. Fund - Police			\$ 0	\$ 32,000	\$ 30,400	\$ 41,000
MERF			0	0	0	0
Capital Replacement Fund			0	0	0	15,008
			\$ 0	\$ 32,000	\$ 30,400	\$ 56,008
TOTAL EXPENDITURES			\$ 90,567	\$ 77,704	\$ 52,100	\$ 120,008

POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – CANINE (Fund 140-02)

Core Service, Purpose or Function

This account tracked the special project, Canine (K9) activities and services undertaken by the Washington Police Department which are financed by special sources of revenue (donations). Since donations have been depleted, this account was closed in FY14-15 and all expenses are paid from the Drug Enforcement Account.

POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9) REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Donations</i>	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest Revenue</i>	10	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Spec. Proj.</i>	0	0	0	0	0
TOTAL	\$ 110	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	6,796	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 6,796	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ (6,686)	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9)

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
Professional Fees			0	0	0	0
Membership Dues			0	0	0	0
Training			0	0	0	0
Insurance			0	0	0	0
Operating Supplies			0	0	0	0
Fuel			0	0	0	0
Miscellaneous Equipment			0	0	0	0
Miscellaneous Expense			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
MERF			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0

TORNADO RECOVERY ACCOUNT – GENERAL (Fund 450-00)

Core Service, Purpose or Function

This account tracks revenue and expenditures of a general nature that were incurred as a result of the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - GENERAL ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds - IMEA	\$ 1,190,074	\$ 0	\$ 0	\$ 0	\$ 0
Grant Proceeds - DCEO	393,096	0	0	0	0
Insurance Proceeds	24,456	0	0	0	0
Interest	26,101	0	0	0	0
Donations	8,560	0	0	0	0
Building Permits	107,434	11,862	0	0	0
Long-Term Recovery	0	0	0	0	0
Miscellaneous Inc.	0	0	0	0	0
<i>Transfers From:</i>					
<i>Gen. Fund</i>	0	0	0	0	0
TOTAL	\$ 1,749,721	\$ 11,862	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
<i>Personnel</i>	\$ 2,036	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	32,038	0	0	0	0
<i>Capital</i>	18,503	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,697,144	10,101	0	0	0
TOTAL	\$ 1,749,721	\$ 10,101	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 1,761	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - GENERAL ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
Part Time Wages			\$ 0	\$ 0	\$ 0	\$ 0
Overtime	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Repair & Maint.-Bldg. (Contr.)			\$ 0	\$ 0	\$ 0	\$ 0
Repair & Maint.-System (Contr.)			0	0	0	0
Legal Fees			0	0	0	0
Consultation/Contractual			0	0	0	0
Postage Expenses			0	0	0	0
Communications			0	0	0	0
Insurance Expense			0	0	0	0
Lease/Rent Expense			0	0	0	0
Repair & Maint.-Bldg. (Comm.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Repair & Maint.-System (Comm.)			0	0	0	0
Repair & Maint.-Misc. (Comm.)			0	0	0	0
Operating Supplies			0	0	0	0
Misc. Equipment			0	0	0	0
Fuel			0	0	0	0
Misc. Expense			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
Construction			0	0	0	0
Traffic Signals			0	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Gen. Fund			10,101	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 10,101	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 10,101	\$ 0	\$ 0	\$ 0

TORNADO RECOVERY ACCOUNT – WATER (Fund 450-01)

Core Service, Purpose or Function

This account tracks revenue and expenditures related to the damages at WTP2 that were incurred as a result of the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - WATER ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds - IEMA	23,474	0	0	0	0
Insurance Proceeds	0	37,000	0	0	0
<i>Transfers From:</i>					
<i>Water Fund</i>	157	0	0	0	0
TOTAL	\$ 23,631	\$ 37,000	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	157	0	0	0	0
<i>Capital</i>	0	37,000	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	23,474	0	0	0	0
TOTAL	\$ 23,631	\$ 37,000	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intra T/F	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Rev. Over (Under) Exp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - WATER ACCOUNT

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST. ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>16-17</i>
<u>Personnel Detail</u>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Repair & Maint.-Bldg. (Contr.)			0	0	0	0
Repair & Maint.-Equip. (Contr.)			0	0	0	0
Repair & Maint.-Bldg. (Comm.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Repair & Maint.-System (Comm.)			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase:						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			37,000	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 37,000	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Water			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 37,000	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS						
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 37,000	\$ 0	\$ 0	\$ 0

TORNADO RECOVERY ACCOUNT – SEWER (Fund 450-02)

Core Service, Purpose or Function

This account tracks revenue and expenditures related to the damages at STP2 that were incurred as a result of the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - SEWER ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds - IEMA	46,297	0	0	0	0
Insurance Proceeds	251,721	248,127	0	0	0
Transfers From:					
Sewer Fund	0	0	0	0	0
TOTAL	\$ 298,018	\$ 248,127	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	5,218	0	0	0	0
Capital	735,118	227,185	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	20,883	0	0	0
TOTAL	\$ 740,336	\$ 248,068	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ (442,318)	\$ 59	\$ 0	\$ 0	\$ 0
Intra T/F	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Rev. Over (Under) Exp.	\$ (442,318)	\$ 59	\$ 0	\$ 0	\$ 0
					\$ 0

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - SEWER ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Repair & Maint.-Bldg. (Contr.)			0	0	0	0
Repair & Maint.-System (Contr.)			0	0	0	0
Repair & Maint.-Bldg. (Comm.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Repair & Maint.-System (Comm.)			0	0	0	0
Legal Fees			0	0	0	0
Operating Supplies			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase:						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			227,185	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 227,185	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Water			\$ 0	\$ 0	\$ 0	\$ 0
Sewer			20,883	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 20,883	\$ 0	\$ 0	\$ 0
			\$ 248,068	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS						
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 248,068	\$ 0	\$ 0	\$ 0

TORNADO RECOVERY ACCOUNT – MERF (Fund 450-03)

Core Service, Purpose or Function

This account tracks revenue and expenditures in conjunction with the use of motorized equipment as related to the EF-4 tornado that devastated Washington on November 17, 2013.

TORNADO RECOVERY FUND - MERF ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds - IEMA	0	0	0	0	0
Grant Proceeds -DCEO	0	0	0	0	0
Insurance Proceeds	220,028	0	0	0	0
Transfers From:	5,187	0	0	0	0
MERF	4,745	0	0	0	0
TOTAL	\$ 229,960	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	9,659	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	220,301	0	0	0	0
TOTAL	\$ 229,960	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intra T/F	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Rev. Over (Under) Exp.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR TORNADO RECOVERY FUND - MERF ACCOUNT

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
Overtime			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Repair & Maint.-Equip. (Contr.)			0	0	0	0
Repair & Maint.-Equip. (Comm.)			0	0	0	0
Fuel			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
System Construction			0	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
MERF			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
T/F to Tornado Rec.-Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS						
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

POLICE PENSION FUND (Fund 600)

Core Service, Purpose or Function

The city is obligated to properly fund the annual pension liabilities for its full time sworn police personnel. The Police Pension Fund is governed by a five-member Board of Trustees as required by state statute. Two members are appointed by the Mayor, two members are elected from active police officers and one member is elected by and from the fund's beneficiaries. The current employee contribution is 9.91% of base wages.

POLICE PENSION FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 6,790,635	\$ 6,677,341	\$ 6,794,986
REVENUES:					
<i>Interest</i>	40,200	48,349	50,000	50,000	50,000
<i>Employee Contr.</i>	115,109	124,594	140,000	135,000	140,000
<i>Employer Contr.</i>	320,283	373,617	379,000	362,333	513,000
<i>Dividend Revenue</i>	134,683	160,041	50,000	50,000	50,000
<i>Misc. Income</i>	0	0	0	0	0
<i>Gain/(Loss) on Inv.</i>	108,869	(256,229)	100,000	100,000	100,000
TOTAL	\$ 719,144	\$ 450,372	\$ 719,000	\$ 697,333	\$ 853,000
EXPENDITURES:					
<i>Personnel</i>	\$ 460,314	\$ 486,957	\$ 580,000	\$ 570,000	\$ 587,000
<i>Operations</i>	25,812	7,945	36,200	9,688	42,900
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 486,126	\$ 494,902	\$ 616,200	\$ 579,688	\$ 629,900
Revenue Over (Under) Expenditures	\$ 233,018	\$ (44,530)	\$ 102,800	\$ 117,645	\$ 223,100
End. Fund Balance					\$ 7,018,086

SUPPORTING DETAIL FOR POLICE PENSION FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00				
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0
Salaries - Pension			486,957	580,000	570,000	587,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 486,957	\$ 580,000	\$ 570,000	\$ 587,000
<u>Operations Detail</u>						
Legal Fees			\$ 1,732	\$ 500	\$ 0	\$ 500
Memberships			795	800	795	800
Training			2,370	2,500	1,000	2,500
Insurance			0	0	3,058	3,200
Compliance Fee			1,298	1,400	1,335	1,400
Contrib. Refund			0	30,000	0	30,000
Investment Expense			1,627	0	3,000	3,500
Miscellaneous Expenses			123	1,000	500	1,000
TOTAL OPERATIONS			\$ 7,945	\$ 36,200	\$ 9,688	\$ 42,900
<u>Capital Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 494,902	\$ 616,200	\$ 579,688	\$ 629,900

TAX INCREMENT FINANCING DISTRICT NO. 2 FUND (DOWNTOWN) (Fund 208)

Core Service, Purpose or Function

The Downtown Tax Increment Financing District was established in 1986 to foster the growth and redevelopment of the Downtown area. State legislation was enacted in 2009 approving the extension of the city's Downtown TIF District until 2021.

TIF #2 FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 1,402,394	\$ 1,376,215	\$ 1,130,467
REVENUES:					
Tax:					
<i>Property Tax Incr.</i>	\$ 199,263	\$ 212,638	\$ 220,000	\$ 216,523	\$ 221,000
<i>Interest</i>	5,359	6,251	6,000	4,000	3,000
<i>Misc. Revenue</i>	0	0	0		
TOTAL	\$ 204,622	\$ 218,889	\$ 226,000	\$ 220,523	\$ 224,000
EXPENDITURES:					
<i>Personnel</i>	\$ 14,604	\$ 11,520	\$ 19,400	\$ 17,100	\$ 19,400
<i>Operations</i>	37,721	63,722	134,800	343,472	271,186
<i>Capital</i>	0	115,777	869,000	105,699	744,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 52,325	\$ 191,019	\$ 1,023,200	\$ 466,271	\$ 1,034,586
Revenue Over (Under) Expenditures	\$ 152,297	\$ 27,870	\$ (797,200)	\$ (245,748)	\$ (810,586)
End. Cash Balance					\$ 319,881

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
Personnel Detail						
City Administrator	0.05	0.05				
P & D Director	0.10	0.10				
Regular Salaries			\$ 9,923	\$ 15,000	\$ 14,000	\$ 15,000
Unused Sick Time			141	300	250	300
Group Insurance			1,289	3,800	2,600	3,800
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			167	300	250	300
TOTAL FTE YEARS	0.15	0.15				
TOTAL PERSONNEL			\$ 11,520	\$ 19,400	\$ 17,100	\$ 19,400
Operations Detail						
Engineering Fees			\$ 0	\$ 1,000	\$ 2,500	\$ 1,000
Legal Fees			3,994	5,000	15,000	18,000
Professional Fees			31,338	10,000	10,890	6,000
Lease/Rent Expense			2,000	3,000	2,000	3,000
Membership Dues			650	700	650	700
Loan Interest Subsidies			0	1,000	0	1,000
Building Renovation Fund - Committed			11,505	52,400	301,732	179,786
Building Renovation Fund - Uncommitted				50,000	2,000	50,000
Misc. Equipment			0	1,500	1,000	1,500
Miscellaneous Expense			14,235	10,200	7,700	10,200
TOTAL OPERATIONS			\$ 63,722	\$ 134,800	\$ 343,472	\$ 271,186
Capital Detail						
Purchase:						
Building/Land			\$ 102,597	\$ 125,000	\$ 44,837	\$ 50,000
Improvements			5,680	644,000	35,862	594,000
Demolition/Remediation			0	0	0	0
Improvements Engineering			7,500	90,000	25,000	90,000
Improvements Legal			0	10,000	0	10,000
TOTAL CAPITAL			\$ 115,777	\$ 869,000	\$ 105,699	\$ 744,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 191,019	\$ 1,023,200	\$ 466,271	\$ 1,034,586

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SOUTH CUMMINGS ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 304)

Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of South Cummings Lane. Financial transactions related to the retirement of this indebtedness are recorded in this fund. The bonds were refinanced in 2015 with Morton Community Bank and will be retired in August 2017.

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

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	0	\$ 0
REVENUES:					
Debt refinancing	\$ 0	\$ 187,318	\$ 0	\$ 0	0
Interest	0	0	0	0	0
Transfers From:					
GC - Streets	69,950	63,967	63,967	63,967	63,967
TOTAL	\$ 69,950	\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,967
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	54	0	0	0
Capital	0	0	0	0	0
Debt Service	69,950	251,231	63,967	63,967	63,967
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 69,950	\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,967
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR S. CUMMINGS RD. IMPROVEMENT DEBT SERVICE FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 54	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 54	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
Principal			\$ 245,955	\$ 61,948	\$ 61,952	\$ 62,331
Interest			5,276	2,019	2,015	1,636
TOTAL DEBT SERVICE			\$ 251,231	\$ 63,967	\$ 63,967	\$ 63,967
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,967

CRUGER ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 301)

Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of Cruger Road between Cummings and Nofsinger. Financial transactions related to the retirement of this indebtedness are recorded in this fund. The bonds were refinanced in 2015 with Morton Community Bank and will be retired in August 2017.

CRUGER RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg.Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Debt refinancing	\$ 0	\$ 204,006	\$ 0	\$ 0	\$ 0
Interest	0	0	0	0	0
Transfers From:					
GC - Streets	75,914	73,665	69,665	69,665	69,665
TOTAL	\$ 75,914	\$ 277,671	\$ 69,665	\$ 69,665	\$ 69,665
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	116	0	0	0
Capital	0	0	0	0	0
Debt Service	75,914	277,555	69,665	69,665	69,665
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 75,914	\$ 277,671	\$ 69,665	\$ 69,665	\$ 69,665
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR CRUGER RD. IMPROVEMENT DEBT SERVICE FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 116	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 116	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
Principal			\$ 271,811	\$ 67,466	\$ 67,466	\$ 67,884
Interest			5,744	2,199	2,199	1,781
TOTAL DEBT SERVICE			\$ 277,555	\$ 69,665	\$ 69,665	\$ 69,665
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 277,671	\$ 69,665	\$ 69,665	\$ 69,665

WACC DEBT SERVICE FUND (Fund 303)

Core Service, Purpose or Function

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of bonds for the Washington Area Community Center project. A ¼% Home Rule Sales Tax provides funds for the repayment of the debt along with an annual payment from WACC. The bonds were refinanced in 2015 with South Side Bank and will be retired in May 2029. Surplus funds no longer required to be reserved were transferred back to the General Fund in FY2016-17.

WACC DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 667,597	\$ 671,082	\$ 0
REVENUES:					
Interest	\$ 1,715	\$ 2,034	\$ 0	\$ 1,600	\$ 0
WACC Payment	50,000	50,000	50,000	50,000	50,000
Transfer From: GC Fund	335,794	233,202	0	0	305,875
TOTAL	\$ 387,509	\$ 285,236	\$ 50,000	\$ 51,600	\$ 355,875
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	387,794	464,371	372,687	351,669	355,875
Inter-Fund Transfers	0	0	344,910	371,013	0
TOTAL	\$ 387,794	\$ 464,371	\$ 717,597	\$ 722,682	\$ 355,875
Revenue Over (Under)					
Expenditures	\$ (285)	\$ (179,135)	\$ (667,597)	\$ (671,082)	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
Principal			\$ 190,000	\$ 252,000	\$ 245,000	\$ 260,000
Interest			274,371	120,687	106,669	95,875
TOTAL DEBT SERVICE			\$ 464,371	\$ 372,687	\$ 351,669	\$ 355,875
<u>Inter-Fund Transfer Detail</u>						
Gen. Fund Unrestr.			\$ 0	\$ 344,910	\$ 371,013	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 344,910	\$ 371,013	\$ 0
TOTAL EXPENDITURES			\$ 464,371	\$ 717,597	\$ 722,682	\$ 355,875

WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND (Fund 305)

Core Service, Purpose or Function

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of a loan for purchase of the Washington 223 property. The interest only loan was issued through Washington Community Bank in September 2013 in the amount of \$4,965,800.75 and is due in September 2020.

WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance		\$ 0	\$ 0	\$ 14,936	\$ 0
REVENUES:					
Lease Income	\$ 65,422	\$ 61,816	\$ 60,308	\$ 60,308	\$ 0
Interest	0	0	1,000	0	0
Transfers From:					
GC Fund	70,712	75,605	77,148	63,592	138,456
Washington 223 Impr	0	0	0	0	0
TOTAL	\$ 136,134	\$ 137,421	\$ 138,456	\$ 123,900	\$ 138,456
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	84	84	0	0	0
Capital	0	0	0	0	0
Debt Service	138,456	138,456	138,456	138,836	138,456
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 138,540	\$ 138,540	\$ 138,456	\$ 138,836	\$ 138,456
Revenue Over (Under)					
Expenditures	\$ (2,406)	\$ (1,119)	\$ 0	\$ (14,936)	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 84	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 84	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
Principal			\$ 0	\$ 0	\$ 0	\$ 0
Interest			138,456	138,456	138,836	138,456
TOTAL DEBT SERVICE			\$ 138,456	\$ 138,456	\$ 138,836	\$ 138,456
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 138,540	\$ 138,456	\$ 138,836	\$ 138,456

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MALLARD CROSSING SPECIAL SERVICES AREA FUND (Fund 406)

Core Service, Purpose or Function

In 2005, the City established a Special Services Area and issued bonds to finance a portion of the public improvements included in the Mallard Crossing Subdivision. This project was in furtherance of the city's objective to stimulate commercial development along the Cummings/Cruger corridor. The bonds will be retired in FY19-20.

MALLARD CROSSING SPECIAL SERVICES AREA REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 4,187	\$ 4,178	\$ 4,243
REVENUES:					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	46,766	47,004	48,220	48,220	48,270
<i>Interest</i>	16	11	0	15	0
<i>Transfers From:</i>					
<i>GC Streets</i>	47,685	0	0	0	0
TOTAL	\$ 94,467	\$ 47,015	\$ 48,220	\$ 48,235	\$ 48,270
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	47,685	47,975	48,170	48,170	48,270
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 47,685	\$ 47,975	\$ 48,170	\$ 48,170	\$ 48,270
Revenue Over (Under)					
Expenditures	\$ 46,782	\$ (960)	\$ 50	\$ 65	\$ 0
End. Cash Balance					\$ 4,243

MALLARD CROSSING SPECIAL SERVICES AREA

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<i>Purchase:</i>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering-Streets			0	0	0	0
System Legal-Streets			0	0	0	0
System Construction-Streets			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
SSA Bond Principal			\$ 38,000	\$ 40,000	\$ 40,000	\$ 42,000
SSA Bond Interest			9,975	8,170	8,170	6,270
TOTAL DEBT SERVICE			\$ 47,975	\$ 48,170	\$ 48,170	\$ 48,270
<u>Inter-Fund Transfer Detail</u>						
Gen. Fund - Streets			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 47,975	\$ 48,170	\$ 48,170	\$ 48,270

BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND (Fund 420)

Core Service, Purpose or Function

The city secured funding to improve pedestrian safety in and around Beverly Manor School. The key objective was to provide sidewalks along School Street which would provide a direct and safe pedestrian route to the sidewalks planned to be constructed along Illinois Route 8. This project was complete during FY14-15.

BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ (12,067)	\$ (12,777)	\$ 0
REVENUES:					
Grant Proceeds	\$ 166,792	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From:					
Gen. Fund - Streets	15,305	0	12,067	12,777	0
TOTAL	\$ 182,097	\$ 0	\$ 12,067	\$ 12,777	\$ 0
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	1,933	710	0	0	0
Capital	192,231	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 194,164	\$ 710	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ (12,067)	\$ (710)	\$ 12,067	\$ 12,777	\$ 0
End. Fund Balance					\$ 0

SUPPORTING DETAIL BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 710	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 710	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
Construction			0	0	0	0
System Engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Gen. Fund - Streets			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 710	\$ 0	\$ 0	\$ 0

RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND (Fund 421)

Core Service, Purpose or Function

The city has endeavored, in conjunction with the Washington Park District, to expand the district's recreation trail system. This is typically done in conjunction with roadway improvements, subdivision developments or grant opportunities.

RECREATION TRAIL EXTENSION PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance	\$ (62,218)	\$ (62,218)	\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	0	0	0	0	0
TAP Grant	0	0	228,000	0	228,000
ITEP Grant			510,000	508,000	0
<i>Transfers From:</i>					
Telecom Fund	0	62,218	0	0	0
Gen. Fd-Streets	0	79,400	182,000	175,700	162,000
TOTAL	\$ 0	\$ 141,618	\$ 920,000	\$ 683,700	\$ 390,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	79,400	920,000	683,700	390,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 79,400	\$ 920,000	\$ 683,700	\$ 390,000
Revenue Over (Under)					
Expenditures	\$ 0	62,218	0	0	0
End Cash Balance					\$ 0

SUPPORTING DETAIL FOR RECREATION TRAIL EXTENSION PROJECT FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase:						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
Construction			0	750,000	586,500	285,000
System Engineering			79,400	170,000	97,200	105,000
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 79,400	\$ 920,000	\$ 683,700	\$ 390,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 79,400	\$ 920,000	\$ 683,700	\$ 390,000

WASHINGTON 223 CAPITAL PROJECT FUND (Fund 409)

Core Service, Purpose or Function

This fund records the transactions related to the improvement of the 223 acres purchased by the City at the Bypass and Nofsinger Rd.

WASHINGTON 223 CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Cash Balance			\$ 125,080	\$ 160,927	\$ 155,261
REVENUES:					
Grant Proceeds	\$ 0	\$ 115,766	\$ 1,500,000	\$ 134,234	\$ 1,000,000
Loan Proceeds	0	0	0	0	0
Interest	80	131	0	100	0
Rental Income	0	0	0	0	0
Transfers From:	0	0		0	
Telecom Tax	0	0	0	0	0
GF-Unrestr.	84	7,637	1,508,000	7,743	602,739
TOTAL	\$ 164	\$ 123,534	\$ 3,008,000	\$ 142,077	\$ 1,602,739
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	7,602	8,000	7,743	8,000
Capital	0	115,766	3,125,000	140,000	1,750,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	22,996	0	0	0	0
TOTAL	\$ 22,996	\$ 123,368	\$ 3,133,000	\$ 147,743	\$ 1,758,000
Revenue Over (Under) Expenditures	\$ (22,832)	\$ 166	\$ (125,000)	\$ (5,666)	\$ (155,261)
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR WASHINGTON 223 CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Property Taxes			\$ 7,602	\$ 8,000	\$ 7,743	\$ 8,000
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 7,602	\$ 8,000	\$ 7,743	\$ 8,000
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Bld./Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Engineering</i>			115,766	125,000	140,000	0
<i>System Construction</i>			0	3,000,000	0	1,750,000
<i>System Legal</i>			0	0	0	0
TOTAL CAPITAL			\$ 115,766	\$ 3,125,000	\$ 140,000	\$ 1,750,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Washington 223 Debt Service			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 123,368	\$ 3,133,000	\$ 147,743	\$ 1,758,000

FREEDOM PARKWAY CAPITAL PROJECT FUND (Fund 411)

Core Service, Purpose or Function

This fund records the transactions related to the public improvements for the Freedom Parkway business district.

FREEDOM PARKWAY CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Loan Proceeds	0	0	0	0	0
Interest	0	0	0	0	0
Rental Income	0	0	0	0	0
Transfers From: Gen. Fund	0	0	0	0	50,000
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	50,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR FREEDOM PARKWAY IMPROVEMENT CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	50,000
System Construction			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 50,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 50,000

LAKESHORE DRIVE CAPITAL PROJECT FUND (Fund 412)

Core Service, Purpose or Function

This fund records the transactions related to the public improvements for Lakeshore Drive.

LAKESHORE DRIVE CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	EST. ACT. 16-17	BUDGET 17-18
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Loan Proceeds		0	0	0	0
Interest	0	0	0	0	0
Rental Income		0	0	0	0
Transfers From:				0	
Gen. Fund	0	0	0	0	40,000
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	40,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR LAKESHORE DRIVE CAPITAL PROJECT FUND

	<i>FTE YEARS</i> <i>16-17</i>	<i>FTE YEARS</i> <i>17-18</i>	<i>ACTUAL</i> <i>15-16</i>	<i>BUDGET</i> <i>16-17</i>	<i>EST.ACT.</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase:</u>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	40,000
System Construction			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 40,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 40,000

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CAPITAL IMPROVEMENT PROGRAM

Objective

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

- Effectively plan for the city's long term capital funding needs;
- Facilitate economic growth;
- Determine the character and location of needed public improvements; and
- Provide for the efficient and responsible financing of these improvements.

Guidelines

1. The time period for this CIP is five years, FY17-18 through FY21-22.
2. The CIP is designed to account for expenditures for the acquisition of assets which are characterized by a long-term life-expectancy, such as major machinery, buildings or property, street improvements, water or sewer system improvements and replacements to the motor equipment fleet.
3. Items in the CIP are limited to those with a life expectancy of greater than one (1) year.
4. All replacements to motor equipment are purchased through the Motor Equipment Replacement Fund (MERF). Non-motorized equipment with a value over \$5,000 are purchased through the new Capital Replacement Fund.
5. The CIP includes only those projects that 1) can be realistically funded during the five-year period or 2) are deemed absolutely essential even if funding is not presently available.
6. New project detail sheets, which is supplemental material outside this budget document, have been developed to provide a comprehensive explanation and to identify the priority of each project.

**CAPITAL IMPROVEMENT PROGRAM
ALL FUNDS SUMMARY**

Fund	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
General Fund	\$ 2,068,700	\$ 1,082,630	\$ 1,134,909	\$ 437,856	\$ 461,492	\$ 5,185,587
Water Fund	1,040,000	325,000	3,183,703	245,864	253,239	5,047,806
Water Sub. Dev. Fee Fund	200,000	-	-	-	-	200,000
MERF	838,000	529,226	163,835	80,110	251,743	1,862,914
Capital Replacement Fund	11,000	48,000	49,000	75,860	34,748	218,608
Sewer Fund	297,500	418,200	201,571	207,618	213,847	1,338,736
STP #2 Phase 2A Const. Acct.	1,650,000	-	-	-	-	1,650,000
STP #2 Phase 2B Const. Acct.	2,067,500	3,850,000	-	-	-	5,917,500
Cemetery Account	-	-	17,500	17,500	-	35,000
Police Dept. Spec. Proj.	-	-	-	-	-	-
Motor Fuel Tax Account	831,877	350,000	350,000	350,000	350,000	2,231,877
Storm Water Management Acct.	297,000	295,001	325,000	-	-	917,001
TIF Fund 2	535,000	365,000	375,000	385,000	400,000	2,060,000
Washington 223 Improvement	1,750,000	2,135,000	-	-	-	3,885,000
Freedom Parkway Improvement	50,000	1,500,000	1,825,000	-	-	3,375,000
Lakeshore Drive Improvement	40,000	-	-	-	-	40,000
RecreationTrail Extension Fund	390,000	660,000	-	117,500	485,322	1,652,822
TOTAL	\$ 12,066,577	\$ 11,558,057	\$ 7,625,517	\$ 1,917,308	\$ 2,450,391	\$ 35,617,850

**CAPITAL IMPROVEMENT PROGRAM
GENERAL FUND SUMMARY**

Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Street								
Street Repair/Seal Coat (non MFT)	General Fund Reserves	22	\$ 371,000	\$ 392,630	\$ 414,909	\$ 437,856	\$ 461,492	\$ 2,077,887
Hot-Mix Asphalt Paving	General Fund Reserves	22		TBD	TBD	TBD	TBD	
Jefferson St. Mill & Overlay	General Fund Reserves		550,000	-	-	-	-	550,000
Lexington Mill & Overlay (FY17 carryover)	General Fund Reserves		400,000					400,000
Street Reconstruction								
Lawndale Ave. Reconstruction *	General Fund Reserves	22	200,000	375,000	-	-	-	575,000
Hilldale Ave. Reconstruction	General Fund Reserves		90,000	300,000	600,000	-	-	990,000
Public Works Facility/Salt Storage Shed	General Fund Reserves	21	320,000	TBD	TBD	TBD	TBD	320,000
Dallas/Cruger Roundabout Study	General Fund Reserves		137,700	TBD	TBD	TBD	TBD	137,700
Fire								
Fire Station Roof Rehab.	General Fund Reserves	29	-	15,000	120,000	-	-	135,000
TOTAL			\$2,068,700	\$1,082,630	\$1,134,909	\$ 437,856	\$ 461,492	\$ 5,185,587
* See Water and Sewer Funds for additional expenses								

**CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY**

WATER FUND

Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
WTP #2 Filter Rehab.	Water Fund Reserves	30	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ 375,000
WTP #1 Filter Rehab.	Water Fund Reserves	30	300,000	-	-	-	-	300,000
Water Tower #3	Water Fund Loan	24	-	-	2,495,000	-	-	2,495,000
WTP #1 Chlorine/Fluoride Separation	Water Fund Reserves	28	160,000	-	-	-	-	160,000
WTP1 Brine Tanks	Water Fund Reserves	31	180,000	-	-	-	-	180,000
Water Main Replacement / Upgrades								
Lawndale Ave.			125,000	50,000	-	-	-	175,000
Hilldale Ave.			50,000	225,000	75,000	-	-	350,000
TOTAL			\$ 1,040,000	\$ 325,000	\$ 3,183,703	\$ 245,864	\$ 253,239	\$ 5,047,806

WATER SUBDIVISION DEVELOPMENT FEE

Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Nofsinger/Dallas/Cruger Watermain Extension (Wash. 223)							
Engineering	Sub. Dev. Fees	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Construction	Sub. Dev. Fees	180,000	-	-	-	-	180,000
TOTAL		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

MOTOR EQUIPMENT REPLACEMENT FUND (MERF)

Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Vehicle/Equipment Replacement	MERF	\$ 838,000	\$ 529,226	\$ 163,835	\$ 80,110	\$ 251,743	\$ 1,862,914
TOTAL		\$ 838,000	\$ 529,226	\$ 163,835	\$ 80,110	\$ 251,743	\$ 1,862,914

CAPITAL REPLACEMENT FUND

Description	Source of Funds	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Equipment	Cap. Repl.	\$ 11,000	\$ 48,000	\$ 49,000	\$ 75,860	\$ 34,748	\$ 218,608
TOTAL		\$ 11,000	\$ 48,000	\$ 49,000	\$ 75,860	\$ 34,748	\$ 218,608

Annual Budget
FY 2017-18
City of Washington, IL

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE														
									MERF Replacement					
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	Mileage	VIN #	Plate #	Purchase Price	Replacement Cost	Life	Repl. FY	Budget	Funding
POLICE DEPARTMENT														
1	Police	2015	14-15	0143	Ford Explorer		1FM5K8AR9FGA41525	MP 11211	31,934	37,000	4	18-19		9,250
2	Police	2016	15-16	0153	Ford Explorer		1FM5K8ARXGGB54031	MP 13200	36,008	40,527	4	19-20		10,132
3	Police	2014	13-14	0136	Ford Explorer	108,000	1FM5K8AR5EGA38331	MP 6129	33,165	37,000	4	17-18	39,000	11,250
4	Police	2014	13-14	0137	Ford Explorer	118,627	1FM5K8AR7EGA38332	MP 6128	33,165	37,000	4	17-18	39,000	11,250
5	Police	2010	10-11	0113	Crown Vic		2FABP7BV3AX130885	K 664485	26,345	41,644	8	18-19		5,205
6	Police	2017	16-17		Ford Expedition			MP	36,000	39,338	3	19-20		13,113
7	Police	2017	16-17		Ford Explorer		1FM5K8AR9HGB54362	MP 14353	36,000	40,518	4	20-21		10,130
8	Police	2016	15-16	0154	Ford Explorer		1FM5K8AR8GBB54030	MP 13253	41,732	46,970	4	19-20		12,279
9	Police	2008	08-09	0104	Ford Expedition	170,500	1FMFU1655X8LA67377	N 464523	27,869	39,253	8	17-18	39,000	1,143
10	Police	2009	09-10	0107	Ford Explorer		1FMEU73EX9UA32417	MP 5356	27,077	39,253			fully funded	1,143
11	Police	2017	16-17		Ford Explorer		1FM5K8AR8HGB47029	MP 14-344	36,000	45,604	8	24-25		5,700
12	Police	2007	11-12	0120	Chevrolet HHR	118,807	3GNDK33P87S639570	991 9088	13,025	37,000	8	17-18	37,000	4,625
13	Police	2006	05-06	0083	Crown Vic	112,289	SFAHP71W66X100971	MP 1578	24,267	37,000	8	17-18	37,000	4,625
14	Police	2010	12-13	0126	Crown Vic		2FABP7BV1AZ105614	MP 9011	24,241	37,000	8	18-19		4,625
	Police				ATV								15,000	15,000
Pending SOS	Police	2007	Forfeited		Chevrolet Equinox		2CNDL73F476048955			37,000	12	19-20		(12,105)
MOWERS														
1	Streets	2015	15-16	0152	John Deere 1600 (WAM)		1TC1600TKFF300111		48,250	59,341	7	22-23		8,477
2	Streets	2015	14-15	0146	John Deere 1500 - 72" deck		1TC1570VHFSD10237		23,950	29,455	7	21-22		4,177
3	Cemetery		16-17		Toro 25HP Kohler - 52"		316000209		9,120	11,216	7	23-24		1,602
4	Streets	2013	13-14	0138	Cub Cadet LZ54		1C122230009		7,399	9,100	7	20-21		1,300
5	Cemetery		16-17		Toro 25HP Kohler - 52"		316000210		9,120	11,216	7	23-24		1,602
6	Fire	1996	96-97	0028	Bob Cat Ransome		9422020194		22,712					
7	Cemetery	2017	16-17		John Deere 3039				33,909	45,571	10	26-27		4,557
8	Sewer		16-17		Toro 25HP Kohler - 52"		316000229		9,120	11,216	7	23-24		1,602
EQUIPMENT														
		2001	01-02		Hydraulic Hammer				8,000	12,838	15	17-18	fully funded	385
	Streets	2016	16-17		Air Current Burner		T30FDN16663	M 992377	43,835	68,294	15	31-32		4,599
	Streets	2016	16-17		Asphalt Roller		CAT CB22B		35,722	64,518	20	36-37		3,012
	Streets	1998	98-99	0021	Planer for Skidsteer				7,700	13,907	20	18-19		695
	Water	1988	88-89		Hydra-Stop				23,590	42,606	20	18-19	fully funded	1,278
	W/S Mtnce.	2006	06-07	0091	Trash Pump - Godwin Trailer		0643278/19	M 95652	24,018	43,379	20	26-27		2,169
	Streets		15-16	0156	Air Compressor		201503310015		17,500	31,607	20	35-36		1,580
PUBLIC WORKS/ADMINISTRATIVE														
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	17,682	1HTWDAZRODH299246	M 191904	127,471	181,743	12	24-25		18,008
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	4,872	1HTWDAZRB6DH299249	M 191903	123,827	176,548	12	24-25		18,325
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4) (City Engr)		1FMJ1U1G55EEF83244	M 201040	30,126	42,952	12	26-27		3,579
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab (Mech)	51,800	1FTKR1ED9BP8A0019	M 186404	13,284	18,940	12	23-24		1,648
L-5	Streets	2006	05-06	0089	International 7400 5YD Single Axle	40,594	1HTWDAAN8J293859	M 157161	74,514	139,050	12	17-18	139,000	24,418
L-6	Streets	2017	16-17		International 7400 5YD Single Axle	1,040	1HTWOSTR4H570555	M 211130	121,537	173,283	12	28-29		13,318
L-7	Sewer	2003	02-03	0039	International 7400 5YD Single Axle	54,605	1HTWDAAN7J069543	M 141671	25,000	26,523	2	18-19		-
L-8	W/S Mtnce.	2005	05-06	0090	Chevrolet C4500 Crew Cab w/ Palfco Box	149,881	1GBE4D1295F34095	M 155945	46,395	68,132	12	18-19		2,044
L-9	Streets	2007	06-07	0093	International 7400 5YD Single Axle	38,096	1HTWDAAn37J429770	M 61779	77,283	143,222	12	18-19		20,598
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Palfco Box	38,033	1GBOCVG4M140388	M 192223	28,764	41,011	12	25-26		3,173
L-11	Streets	2017	16-17		International 7400 5YD Single Axle	1,152	1HTWOSTR4H570554	M 211141	129,592	184,767	12	28-29		14,947
L-12	Streets	2016	15-16	0151	TYMCO 500X Street Sweeper	9,142	201609SNF54703BAH	M 206538	252,500	339,339	10	25-26		76,555
L-13	Streets	2012	12-13	0130	Caterpillar 420FIT		JWJ00491	NO PLATES	LEASED - 5 years 8/12 through 8/17 - rem. life - 6 years					19,333
L-14	W/S Mtnce.	2009	08-09	0106	Sterling - Vector Truck	29,807	2FZAATB579AAD8510	M 174828	262,617	400,000	10	17-18	400,000	67,116
L-15	W/S Mtnce.	2013	13-14	0141	Chevrolet C2500 w/ Palfco Box	26,810	1GB0CVG6DF160419	M 199488	27,677	39,461	12	25-26		3,288
L-16	W/S Mtnce.	2011	10-11	0116	Ford E350 Sewer TV	6,295	1FDWE3RL5BDA48101	M 184584	110,340	148,288	10	21-22		21,840
L-17	Admin.	2011	10-11	0114	Ford Escape (PW Mngr)	58,061	1FMCUR8C78BKA62845	M 184667	19,066	27,184	12	23-24		2,132
L-18	W/S Mtnce.	2013	13-14	0135	Ford F150 (4x4) Super Cab	58,902	1FTEX1EM2DK83682	M 194745	25,148	35,855	12	25-26		2,988
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Palfco Box	30,900	1GBOCVG8DF150619	M 192224	25,403	36,219	12	24-25		2,938
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	34,401	1FTKR4EE3BP78244	M 186405	15,827	22,566	12	23-24		1,962
L-21	Streets	2016	15-16	0147	Ford F250 (4x2)	11,900	1FTBF2A6XGEA72715	M 206022	18,731	26,706	12	27-28		2,225
L-22	Admin.	2005	06-07	0096	Chevy Malibu		1G1ZT54865F234295	M 159574	14,910	21,258	12	18-19		2,239
L-23	Streets	2011	10-11	0115	International 7400 5YD Single Axle	23,093	1HTWDAZRSBJ394388	M 185955	121,877	161,197	12	22-23		15,184
L-24	Admin.	2008	08-09	0101	Chevrolet Trailblazer (City Admin)		IGNDT1356821443392	R 230621	21,386	30,491	12	20-21		2,619
L-25	Streets	2016	15-16	0148	Ford F350 (4x2) 3YD Dump	10,114	1FDRF3G66GEA72718	M 206021	23,262	33,166	12	27-28		2,764
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT		1FTKR4EE1BPA78243	M 187756	16,193	23,087	12	23-24		2,042
L-27	Sewer	2016	15-16	0149	Ford F250 (4x2)	3,691	1FTBF2A61GEA72716	M 206020	19,031	27,134	12	27-28		2,261
L-28	Streets	2016	15-16	0150	Ford F250 (4x4)	5,422	1FTBF2B65GEA72717	M 206024	21,661	30,883	12	27-28		2,574
L-29	Admin.	2010	10-11	0111	Ford Crown Vic	130,000	2FABP7BV8AX130039	M 201066	1,400	1,400	1	22-23		1,400
L-30	Streets	2008	06-07	0094	Ford F250 (4x2)	63,187	1FTNF205X8EA08407	M 163833	15,615	22,263	12	18-19		2,909
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	23,099	1FDWF36558EA08408	M 163825	26,028	37,110	12	18-19		2,852
L-32	Sewer	2010	10-11	0112	Ford Crown Vic	129,394	2FABP7BV4AX130040	M 201065	1,400	1,400	1	22-23		1,400
L-33	Streets	2012	12-13	0131	Caterpillar 420FIT		JWJ00656	NO PLATES	LEASED - 5 years 8/12 through 8/17 - rem. life - 6 years					19,333
L-35	W/S Mtnce.	2002	01-02	501-0005	Sewer Jetting Machine		2512	NO PLATES	24,030	38,561	15	18-19		1,123
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLXPS		0262CLTMW00798	NO PLATES	LEASED - 5 years 8/12 through 8/17 - rem. life - 6 years					7,717
L-37	Water	2016	16-17		Ford F250 Super Duty Truck	6,334	1FTBF2A64GEB11024	M 209132	23,290	33,206	12	28-29		2,891
L-38	W/S Mtnce.	2017			Skidsteer							17-18	93,000	
													838,000	534,147

CAPITAL REPLACEMENT FUND												
REPLACEMENT SCHEDULE BY FUNCTION												
	Purch. FY17-18	Funding	L/A	City Hall	Streets	Police	Spec. Proj.	P/Z	ESDA	Wtr	Swr	Total
City Hall	-	25,454	5,000	9,828				2,500		4,063	4,063	25,454
Streets	-	6,144			6,144							6,144
Police	-	60,735				13,068	15,008		32,659			60,735
Engineering	-	1,480			493					494	493	1,480
Distribution & Collection	11,000	22,409								6,374	16,035	22,409
Water	-	23,596								23,596		23,596
Sewer	-	20,389									20,389	20,389
	11,000	160,207	5,000	9,828	6,637	13,068	15,008	2,500	32,659	34,527	40,980	160,207
30 hp Submersible Pump - Distribution and Collection	11,000											

SEWER FUND								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Frost property SSO remediation	Sewer Fund		\$ 10,000	\$ -	\$ -	\$ -	\$ -	10,000
Sewer Liner / Replacement	Sewer Fund	28	60,000	195,700	201,571	207,618	213,847	878,736
Lawndale Ave.	Sewer Fund		77,500	22,500	-	-	-	100,000
Hilldale Ave.			150,000	50,000	-	-	-	200,000
Northridge Liftstation Backup Generator	Sewer Fund	28	-	60,000	-	-	-	60,000
Liftstation Upgrades to VFD	Sewer Fund Reserves	21	-	90,000	-	-	-	90,000
TOTAL			\$ 297,500	\$ 418,200	\$ 201,571	\$ 207,618	\$ 213,847	\$ 1,338,736

STP #2 Phase 2A CONSTRUCTION ACCOUNT								
Description	Source of Funds		Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
STP#2 Phase 2A Constr.	IEPA Loan							
Construction			\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Bidding/Construction Engineering			150,000	-	-	-	-	150,000
TOTAL			\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000

STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
STP#2 Phase 2B Constr.	IEPA Loan	31						
Construction/Perm. Easements			\$ 1,560,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 5,060,000
Bidding/Construction Engineering			450,000	350,000	-	-	-	800,000
Legal/Temp. Easements			57,500	-	-	-	-	57,500
TOTAL			\$ 2,067,500	\$ 3,850,000	\$ 0	\$ 0	\$ 0	\$ 5,917,500

**CAPITAL IMPROVEMENT PROGRAM
SPECIAL FUNDS SUMMARY**

CEMETERY ACCOUNT								
Description	Source of Funds		Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Columbarium	Cemetery Fund		\$ -	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ 35,000
TOTAL			\$ -	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ 35,000
POLICE DEPARTMENT SPECIAL PROJECTS FUND								
Description	Source of Funds		Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
TOTAL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MOTOR FUEL TAX FUND								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Street Repair/Resurfacing	MFT Fund	22	\$ 831,877	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,231,877
TOTAL			\$ 831,877	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,231,877
STORM WATER MANAGEMENT ACCOUNT								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Bus. Rte. 24 to Diebel Rd.	General Fund	17	\$ -	\$ 45,001	\$ 300,000	\$ -	\$ -	\$ 345,001
Water Plant Levee	General/Water Funds	31	25,000	250,000	25,000	-	-	300,000
School Street Basin		24						
75% FEMA	FEMA Grant		204,000	-	-	-	-	204,000
25% Local Match	General Fund		68,000	-	-	-	-	68,000
TOTAL			\$ 297,000	\$ 295,001	\$ 325,000	\$ 0	\$ 0	\$ 917,001

**CAPITAL IMPROVEMENT PROGRAM
TIF FUNDS SUMMARY**

TIF 2 (Downtown) FUND								
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Downtown Square Improvements	TIF 2	31	\$ -	\$ 365,000	\$ 375,000	\$ 385,000	\$ 400,000	\$ 1,525,000
Zinser Place			335,000	-	-	-	-	335,000
SE Alley (Skill Sprout)			100,000	-	-	-	-	100,000
Concrete wall improvements			100,000	-	-	-	-	100,000
TOTAL			\$ 535,000	\$ 365,000	\$ 375,000	\$ 385,000	\$ 400,000	\$ 2,060,000

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

WASHINGTON 223 CAPITAL PROJECT FUND

Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Phase 1 - Nofsinger Road Realignment								
		32						
Construction/Engineering	IDOT Grant - HSIP		\$ 1,000,000	\$ 1,385,000	\$ -	\$ -	\$ -	\$ 2,385,000
Construction/Engineering	General Fund Reserves		750,000	750,000				1,500,000
Phase 2 - Interior Development								
Watermain Ext'n	TBD							-
Sanitary Sewer	TBD							-
Roadway	TBD							-
TOTAL			\$ 1,750,000	\$ 2,135,000	\$ -	\$ -	\$ -	\$ 3,885,000

FREEDOM PARKWAY CAPITAL PROJECT FUND

Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Engineering	Gen. Fund Reserves	23	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction	TBD			\$ 1,500,000	\$ 1,825,000			3,325,000
TOTAL			\$ 50,000	\$ 1,500,000	\$ 1,825,000	\$ -	\$ -	\$ 3,375,000

LAKESHORE DR. CAPITAL PROJECT FUND

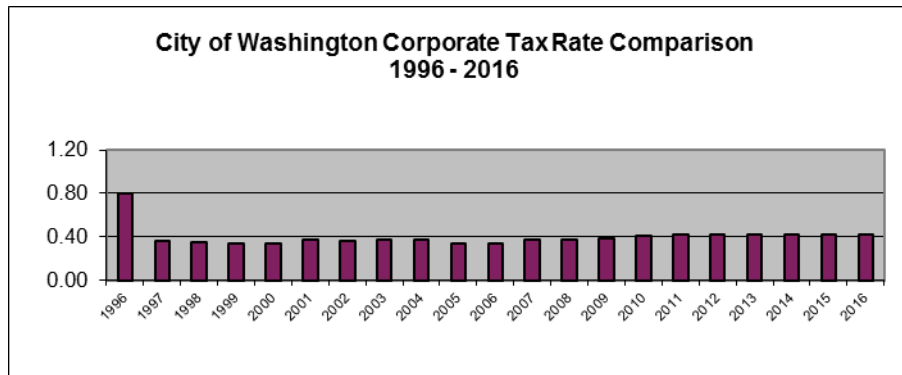
Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Engineering	Gen. Fund Reserves		\$ 40,000	TBD	TBD	TBD	TBD	
Construction	TBD				TBD	TBD	TBD	
TOTAL			\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

RECREATION TRAIL EXTENSION PROJECT FUND

Description	Source of Funds	Score	Budgeted FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Total
Cruger Rd.-N. Cummings to Nofsinger (Phase 1)								
		24						
Construction	TAP Grant (State Funds)		\$ 228,000	\$ -	\$ -	\$ -	\$ -	\$ 228,000
Engineering/Match	General Fund - Streets		97,000	-	-	-	-	97,000
Cruger Rd.-Nofsinger to Main St. (Phase 2)								
		25						
Construction	TAP Grant (State Funds)		-	285,000	-	-	-	285,000
Engineering/Match	General Fund - Streets		30,000	90,000	-	-	-	120,000
Centennial Road-McCluggage Rd. to School Street (Phase 2)								
		30						
Construction	ITEP Grant (Federal Funds)		-	255,000	-	-	-	255,000
Engineering/Match	General Fund - Streets		35,000	30,000	-	-	-	65,000
Centennial Road-School Street to Summit (Phase 2)								
		27						
Construction	ITEP/TAP Grant (Fed/State Funds)		-	-	-	-	227,000	227,000
Engineering	General Fund - Streets		-	-	-	21,250	7,261	28,511
Engineering	East Peoria cost share		-	-	-	21,250	7,261	28,511
Summit Drive-McCluggage Road to Centennial								
		27						
Construction	ITEP/TAP Grant (Fed/State Funds)		-	-		11,200	243,800	255,000
Engineering	General Fund - Streets		-	-	-	31,900	-	31,900
Engineering	East Peoria cost share		-	-	-	31,900	-	31,900
TOTAL			\$ 390,000	\$ 660,000	\$ -	\$ 117,500	\$ 485,322	\$ 1,652,822

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PROPERTY TAX INFORMATION



CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2016																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSI/ MC	POLICE PEN.	LIA. INS.	AUDIT	PUBLIC BENEFIT	BOND & INT.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0647	0.0099	0.0500	0.1155	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0493	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0398	0.1317	0.0112	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0695	0.0108	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0098	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.3761
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.3424
07	0.1193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0762	0.0865	0.0356	0.0101	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.4173
12	0.1178	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0949	0.0785	0.0864	0.0327	0.0098	0.0000	0.0000	0.4212
13	0.1153	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0977	0.0743	0.0941	0.0272	0.0096	0.0000	0.0000	0.4192
14	0.0863	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.1061	0.0839	0.1061	0.0257	0.0103	0.0000	0.0000	0.4195
15	0.1056	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0982	0.0743	0.1086	0.0223	0.0095	0.0000	0.0000	0.4195
16	0.1070	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0995	0.0754	0.1101	0.0226	0.0097	0.0000	0.0000	0.4253
MAX RATE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF WASHINGTON CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION					
Tax Year	Assessed Valuation	% Change in AV	Extended Levy	% Change in Levy	Inflation*
1985	\$50,721,318		\$606,159		
1986	\$49,392,036	-2.62%	\$628,957	3.76%	1.90%
1987	\$48,190,365	-2.43%	\$501,018	-20.34%	3.60%
1988	\$48,542,473	0.73%	\$584,107	16.58%	4.10%
1989	\$49,486,738	1.95%	\$616,175	5.49%	4.80%
1990	\$51,856,793	4.79%	\$639,515	3.79%	5.40%
1991	\$56,373,036	8.71%	\$671,801	5.05%	4.20%
1992	\$62,855,352	11.50%	\$705,599	5.03%	3.00%
1993	\$68,928,062	9.66%	\$741,097	5.03%	3.00%
1994	\$75,966,789	10.21%	\$778,379	5.03%	2.60%
1995	\$83,033,988	9.30%	\$798,307	2.56%	2.80%
1996	\$90,992,331	9.58%	\$798,709	0.05%	3.00%
1997	\$100,858,604	10.84%	\$799,291	0.07%	2.30%
1998	\$110,568,225	9.63%	\$399,325	-50.04%	1.60%
1999	\$117,638,694	6.39%	\$419,617	5.08%	2.20%
2000	\$126,928,003	7.90%	\$433,510	3.31%	3.40%
2001	\$144,813,063	14.09%	\$495,840	14.38%	2.80%
2002	\$154,342,545	6.58%	\$559,337	12.81%	1.60%
2003	\$167,136,747	8.29%	\$628,601	12.38%	2.30%
2004	\$176,947,970	5.87%	\$655,227	4.24%	2.70%
2005	\$201,006,532	13.60%	\$687,400	4.91%	3.40%
2006	\$223,223,855	11.05%	\$763,400	11.06%	3.20%
2007	\$250,528,233	12.23%	\$928,409	21.62%	2.90%
2008	\$270,622,514	8.02%	\$1,016,296	9.47%	3.90%
2009	\$291,456,522	7.70%	\$1,138,313	12.01%	-0.40%
2010	\$296,446,874	1.71%	\$1,216,203	6.84%	1.60%
2011	\$302,711,642	2.11%	\$1,263,300	3.87%	3.20%
2012	\$305,649,264	0.97%	\$1,287,395	1.91%	2.10%
2013	\$312,276,092	2.17%	\$1,309,093	1.69%	1.50%
2014	\$292,078,141	-6.47%	\$1,225,385	-6.39%	1.60%
2015	\$331,654,600	13.55%	\$1,410,250	15.09%	0.10%
2016	\$343,361,222	3.53%	\$1,445,850	2.52%	1.30%
2006 to 2016 Growth	\$120,137,367	53.82%	\$682,450	89.40%	21.00%
2011 to 2016 Growth	\$40,649,580	13.43%	\$182,550	14.45%	9.80%
*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)					

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EMPLOYEE PAYROLL DISTRIBUTION

Annual Budget
FY 2017-18
City of Washington, IL

FY17-18 EMPLOYEE DISTRIBUTION BY FUND													
Employees	Position	L/A	C.H.	Street	Police	P&Z	T/EDC	Cem.	Water	Sewer	MERF	TIF2	Total
Culotta	Administrator	0.85							0.05	0.05		0.05	1.00
Miller	Police Chief (Interim)				1.00								1.00
Baxter	Controller	0.80							0.10	0.10			1.00
Andrews	Public Works Director			0.50					0.25	0.25			1.00
Oliphant	P & D Director					0.55	0.35					0.10	1.00
Schone	Public Works Manager			0.60					0.15	0.15	0.10		1.00
Stevens	Master Sergeant				1.00								1.00
Glueck	Accountant	0.80							0.10	0.10			1.00
Randall	WTP Supervisor								0.90	0.10			1.00
Rittenhouse	STP Supv./Operator (A/1)									1.00			1.00
Janes	W/S Dist. Supv.			0.10					0.45	0.45			1.00
Hoog	St./Cem. Supv.			0.85				0.15					1.00
Baker	Mechanic II										1.00		1.00
Richard	WTP Operator								0.90	0.10			1.00
Boyd	WTP Laborer			0.05					0.85	0.10			1.00
Powers	STP Operator (A/1)			0.05						0.95			1.00
Feeney	STP Laborer									1.00			1.00
Rogers	STP Laborer									1.00			1.00
Biggs	Laborer I			0.10					0.45	0.45			1.00
Klinke	Laborer I			0.10					0.45	0.45			1.00
Meyer	Laborer I			0.10					0.45	0.45			1.00
McCombs	Foreman			1.00									1.00
Hines	Laborer I			1.00									1.00
Vermillion	Laborer I			1.00									1.00
Fuller	Laborer I			1.00									1.00
Greenway	Laborer I			1.00									1.00
TBA	Laborer I			1.00									1.00
Burchette	Laborer I			0.10					0.45	0.45			1.00
TBA	Admin. Asst./Econ. Dev.						1.00						1.00
Holmes	B&Z Supv.					1.00							1.00
Westerfield	HR/Cust. Serv. Supv	0.70							0.15	0.15			1.00
Arnold	Cust. Serv. Spec. II								0.50	0.50			1.00
Webb	Cust. Serv. Spec. II								0.50	0.50			1.00
Hanson	Cust. Serv. Spec. I	0.25		0.25					0.25	0.25			1.00
Snoke	Custodian		1.00										1.00
Henderson	Administrative Officer				1.00								1.00
Storer	Administrative Assistant				1.00								1.00
(All)	Police Sergeants				4.00								4.00
(All)	Police Officer				15.00								15.00
(All)	Telecommunicator				6.00								6.00
Full-Time Total		3.40	1.00	8.80	29.00	1.55	1.35	0.15	6.95	8.55	1.10	0.15	62.00
P-T Employees (FTE)													
King	Bldg. Inspector					0.60							0.60
Baker	Cemetery Sexton							0.50					0.50
(All)	Telecommunicator				2.25								2.25
(All)	P-T Officers				1.35								1.35
(All)	P-T Pub. Works Laborers			0.50					0.25	0.25			1.00
(All)	Grounds Mtnc.			0.85				0.50					1.35
Part-Time Total		0.00	0.00	1.35	3.60	0.60	0.00	1.00	0.25	0.25	0.00	0.00	7.05
FTE TOTAL		3.40	1.00	10.15	32.60	2.15	1.35	1.15	7.20	8.80	1.10	0.15	69.05