

**ORDINANCE NO. \_\_\_\_\_**

The following ordinance will approve the City of Washington's budget for the Fiscal Year beginning May 1, 2018 and ending on April 30, 2019 in the amount of \$23,657,525. As required by state statute, a public hearing on the city's FY 18-19 Tentative Annual Budget is scheduled for 6:30 p.m. on Monday, April 9, 2018.

**AN ORDINANCE ADOPTING A BUDGET FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019**

**WHEREAS**, the tentative annual budget has been made conveniently available to the public for inspection for at least ten (10) days, and

**WHEREAS**, the corporate authorities have held a public hearing pursuant to 65 ILCS 5/8-2-9 and have published notice of said hearing according to law;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WASHINGTON, TAZEWELL COUNTY, ILLINOIS** that:

Section 1. The budget hereto attached, marked Exhibit "A", and by reference expressly made a part hereof, is hereby adopted.

Section 2. The City Administrator and Washington Police Commission are hereby authorized to fill such employment vacancies as currently exist and/or as may occur in the future, up to total staffing levels specified in the budget without further authorization.

Section 3. This ordinance shall be in full force and effect from and after its passage and approval as required by law.

**PASSED AND APPROVED** this \_\_\_\_\_ day of April, 2018.

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

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## TRANSMITTAL LETTER

April 6, 2018

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 1<sup>st</sup>, 2018. 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 during this process as the proposed budget is a true team effort. Our department heads (Planning & Development Director Jon Oliphant, Public Works Director Ed Andrews, and Police Chief Mike McCoy) deserve recognition. Their involvement in this process is critical as they hold the intimate knowledge of the department they represent. I'd also like to give special recognition to City Controller Joanie Baxter. Her dedication and skillful coordination of the budget process continues to be a tremendous asset to the city.

A summary of the City of Washington's FY18-19 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 \$23,657,525 to meet the city's anticipated expenses for the fiscal year beginning May 1, 2018, a \$3,427,915 or 12.7% 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 82% 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 \$10M in the coming year, 42.4% of total budgeted expenses. See Capital Improvement Program summary for further detail (page 116).

Personnel expenses are estimated to total \$7.7M in FY18-19. They account for 32.7% of total expenditures and are projected to decrease by 3.9% over the prior year budget. Total city employment (65.0 FTE) is a reduction from the prior year of 69.05 FTE primarily due to the decommissioning of the dispatch center in response to the state mandate for consolidation. About 46.3% of the city's workforce is engaged in public safety services; 43.7% is committed to public works; 6.8% to general administration and 3.2% to planning, zoning and economic development. Increases in workers compensation insurance and pension costs are anticipated in FY18-19 and are largely beyond the city's control. However, during the current fiscal year you took a proactive step to mitigate the usual annual increase in health insurance costs. Your decision to join the

Intergovernmental Personnel Benefit Cooperative (IPBC) last summer has allowed the city to pool health insurance risk and reduce some expenses. I'm pleased to announce the city's renewal premium through IPBC will decrease 2.7%, which is the city's first health insurance decrease in recent memory.

Operations costs are projected to increase by about \$111,353 or 2.6% 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. Non-recurring, overlap expenses related to the upcoming 911 consolidation are responsible for 84% of the \$111,353 increase in operations costs.

Annual debt service expenses of \$1.5M are \$259,728 lower than the prior year and account for about 6.3% of total budgeted expenses. Of this total, \$527,446 is payable from sewer revenues, \$659,250 is payable from General Fund income, and \$261,315 from water revenues.

### **REVENUE OVERVIEW**

Sales and use taxes, estimated to total \$6.6M, account for the largest source of revenue in the coming year, about 28% of total revenues. These revenues are generated from three component parts: the 1% municipal sales tax (\$3.06M), the existing 1.25% home rule sales tax (\$2M) and the local use tax (\$430,000). The new .5% home rule sales tax which will be effective July 1, 2018, is projected to provide an additional \$700,000 in revenue.

Utilization of surpluses make up the second largest source of monies to fund the FY18-19 budget. Years of prudent financial planning has well-positioned the city to use surplus funds to reinvest in our infrastructure. A total of \$4.1M 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.

Sewer revenues are estimated to total \$2.6M with sewer user fees accounting for \$2.25M of the total. Connection fees are projected to total \$108,000. Water revenues are projected to total \$1.9M, Income Taxes \$1.57M and Property Taxes \$1.5M. The use of Bond and Grant Proceeds will decrease by 37.1% from the FY17-18 budget but will make up 13.9% of projected revenue for FY18-19.

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.

### **RESERVES**

The following table illustrates the healthy status of reserves as of 4/30/19 per the proposed budget. It's important to note that these only reflect operating accounts. Telecommunications is a separate account with a 4/30/19 balance of \$1,632,364. Water & Sewer Subdivision Development, Connection and Tower Fees are not included as they are restricted accounts.

	<b>Cash Balance 4/30/19</b>	<b>25% Revenue Min. Std. Bal. (Rainy Day Fund)</b>	<b>Surplus Balance 4/30/19</b>	<b>FY 18/19 Use of Reserves</b>
<b>General Fund</b>	\$7,995,190	\$2,170,770	\$5,824,420	\$1,275,642
<b>Water Fund</b>	\$732,481	\$454,938	\$277,543	\$768,402
<b>Sewer Fund</b>	\$4,903,018	\$615,125	\$4,287,893	-

### **CHALLENGES & OPPORTUNITIES**

Recent changes in state law have undercut two of the city's revenue streams: home rule sales tax and the local share of state income tax. The state's new 2% administrative fee for the collection of the city's home rule sales tax has and will continue to have a direct impact on this important city funding source. The city's allocation of state income tax has been diminished by 10% due to inclusion of a one-time reduction in the Local Government Distributive Fund approved in the State Fiscal Year 2018 Budget. Unfortunately, the Governor's proposed 2019 budget calls for the continuation of this 10% reduction. Staff will continue to closely monitor these and other actions by the state.

Lastly, you deserve credit for taking two important steps to secure the city's long-term financial health. First, you recognized the need to establish a dedicated funding source for infrastructure maintenance. Adoption of a 0.5% increase in the home rule sales tax last month will make a dramatic difference in the city's effort to keep pace with necessary improvements that sustain existing infrastructure and enable economic growth. Also, your decision to pursue a Special Census in 2017 will ensure the city receives its fair share of state funds that are distributed on a per capita basis. Between June 2018 and certification of the 2020 Census in June 2021, the city will receive approximately \$600,000 more revenue in the form of income, use, and motor fuel tax proceeds.

I look forward to serving you in the year to come.

Respectfully submitted,

Jim Culotta  
City Administrator

## BUDGET TRENDS AT A GLANCE

### City of Washington, IL

		<u>FY 2018-19</u>	<u>FY 2017-18</u>	<u>CHANGE</u>	
<b>TOTAL BUDGETED EXPENSES</b>	\$	23,657,525	\$ 27,074,437	\$ (3,416,912)	-12.6%
by MAJOR SERVICE TYPE		% of Total			
Street Operations/Improvements	\$	6,626,147 28.0%	\$ 7,351,378	(725,232)	-9.9%
Public Safety (Police, Fire, ESDA)		5,445,817 23.0%	5,347,833	97,984	1.8%
Sanitary Sewer System		4,318,827 18.3%	6,866,806	\$ (2,547,980)	-37.1%
Water System		3,071,736 13.0%	3,283,851	(212,116)	-6.5%
Planning/Zoning/Econ. Dev./TIF		1,506,100 6.4%	1,636,871	(130,771)	-8.0%
All Other (IMRF, Liab. Ins., SWM, etc.)		1,337,000 5.7%	1,288,700	48,300	3.7%
General Administration		866,750 3.7%	834,950	31,800	3.8%
Washington Area Community Center		359,250 1.5%	355,875	3,375	0.9%
Cemetery		125,900 0.5%	108,175	17,725	16.4%
by MAJOR EXPENSE CLASSES		% of Total			
Capital Improvements	\$	10,032,740 42.4%	\$ 12,984,177	(2,951,437)	-22.7%
Personnel (Wages and Benefits)		7,735,400 32.7%	8,052,500	(317,100)	-3.9%
Operations (Utilities, Supplies, etc.)		4,392,739 18.6%	4,281,386	111,353	2.6%
Debt Service		1,496,646 6.3%	1,756,374	(259,728)	-14.8%

### SOURCES OF MONIES TO

#### FUND BUDGET

	\$	23,657,525	\$ 27,074,437	\$ (3,416,912)	-12.6%
by MAJOR REVENUE SOURCES		% of Total			
Sales Tax (Muni., HR, Use)	\$	6,190,000 26.2%	\$ 5,455,000	\$ 735,000	13.5%
Fund Balances/Cash Reserves		4,069,491 17.2%	6,667,597	(2,598,106)	-39.0%
Bond/Grant/Insurance Proceeds		3,277,400 13.9%	5,208,000	(1,930,600)	-37.1%
Sewer Revenues (Fees, Charges, etc.)		2,626,500 11.1%	2,609,500	17,000	0.7%
Water Revenues (Fees, Charges, etc.)		1,895,425 8.0%	1,819,900	75,525	4.1%
All Other		1,588,130 6.7%	1,433,590	154,540	10.8%
Income Tax Distribution		1,570,000 6.6%	1,500,000	70,000	4.7%
Property Taxes		1,532,579 6.5%	1,445,850	86,729	6.0%
Motor Fuel Taxes		420,000 1.8%	390,000	30,000	7.7%
Telecommunications Tax		265,000 1.1%	321,000	(56,000)	-17.4%
TIF Funds		223,000 0.9%	224,000	(1,000)	-0.4%

### EMPLOYMENT: FULL TIME EQUIVALENT

		% of Total			
Public Safety	30.15	46.4%	32.60	(2.45)	-7.5%
Street Division	11.25	17.3%	11.25	-	0.0%
Sewer Division	8.80	13.5%	8.80	-	0.0%
Water Division	7.20	11.1%	7.20	-	0.0%
General Administration	4.40	6.8%	4.40	-	0.0%
Planning/Zoning/Econ. Dev.	2.05	3.2%	3.65	(1.60)	-43.8%
Cemetery Operation	1.15	1.8%	1.15	-	0.0%
<b>TOTAL</b>	<b>65.00</b>		<b>69.05</b>	<b>(4.05)</b>	<b>-5.87%</b>

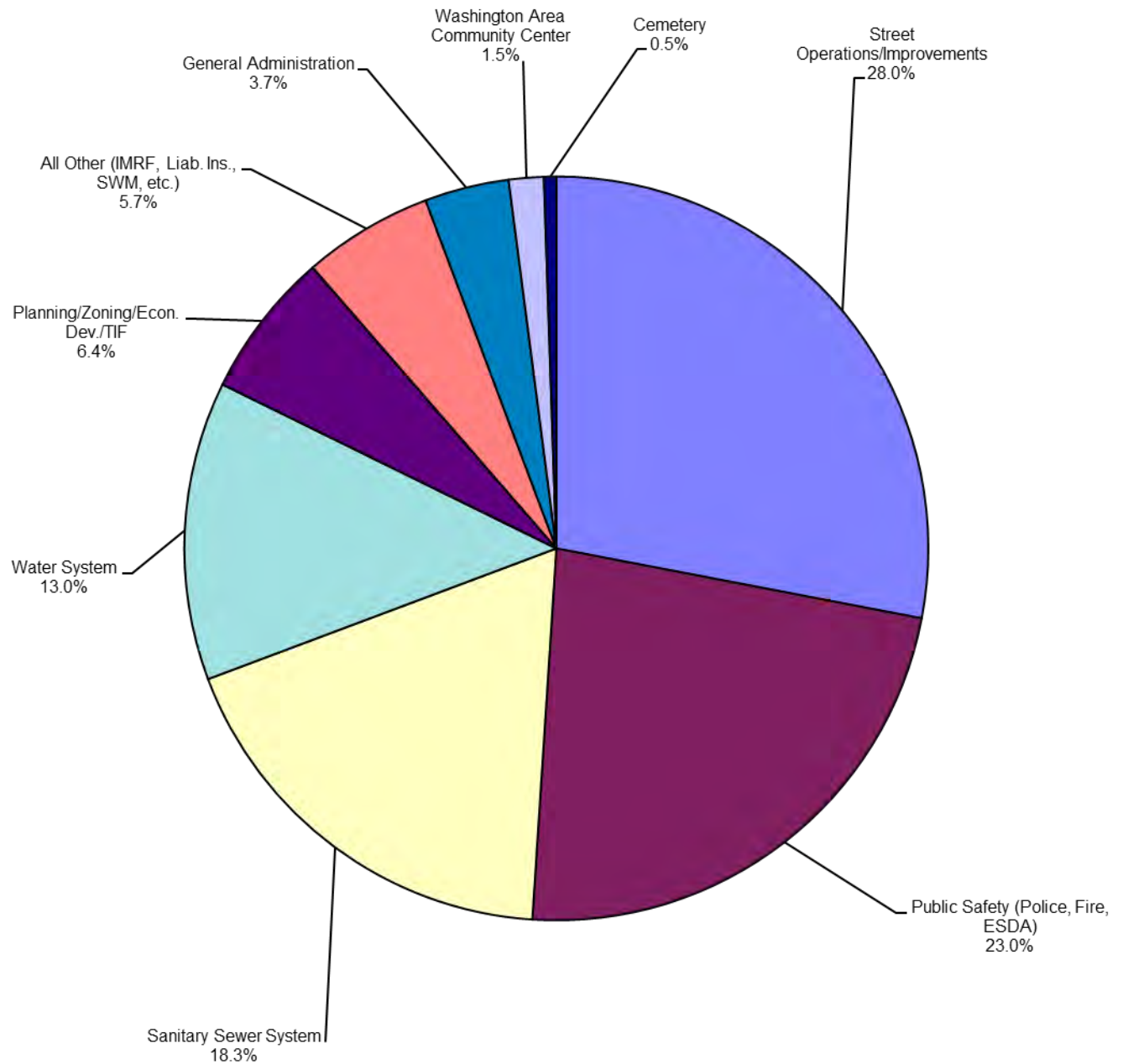
### PROPERTY TAXES

Tax Levy	\$	1,532,579	\$ 1,445,850	\$ 86,729	6.0%
Tax Rate (per \$100 AV)	\$	0.44022	\$ 0.42112	\$ 0.01910	4.5%
Equalized Assessed Valuation	\$	351,511,395	\$ 346,143,150	\$ 5,368,245	1.6%
City Share of Total Tax Bill (Avg.)		N/A	5.19%		

### UTILITY RATES

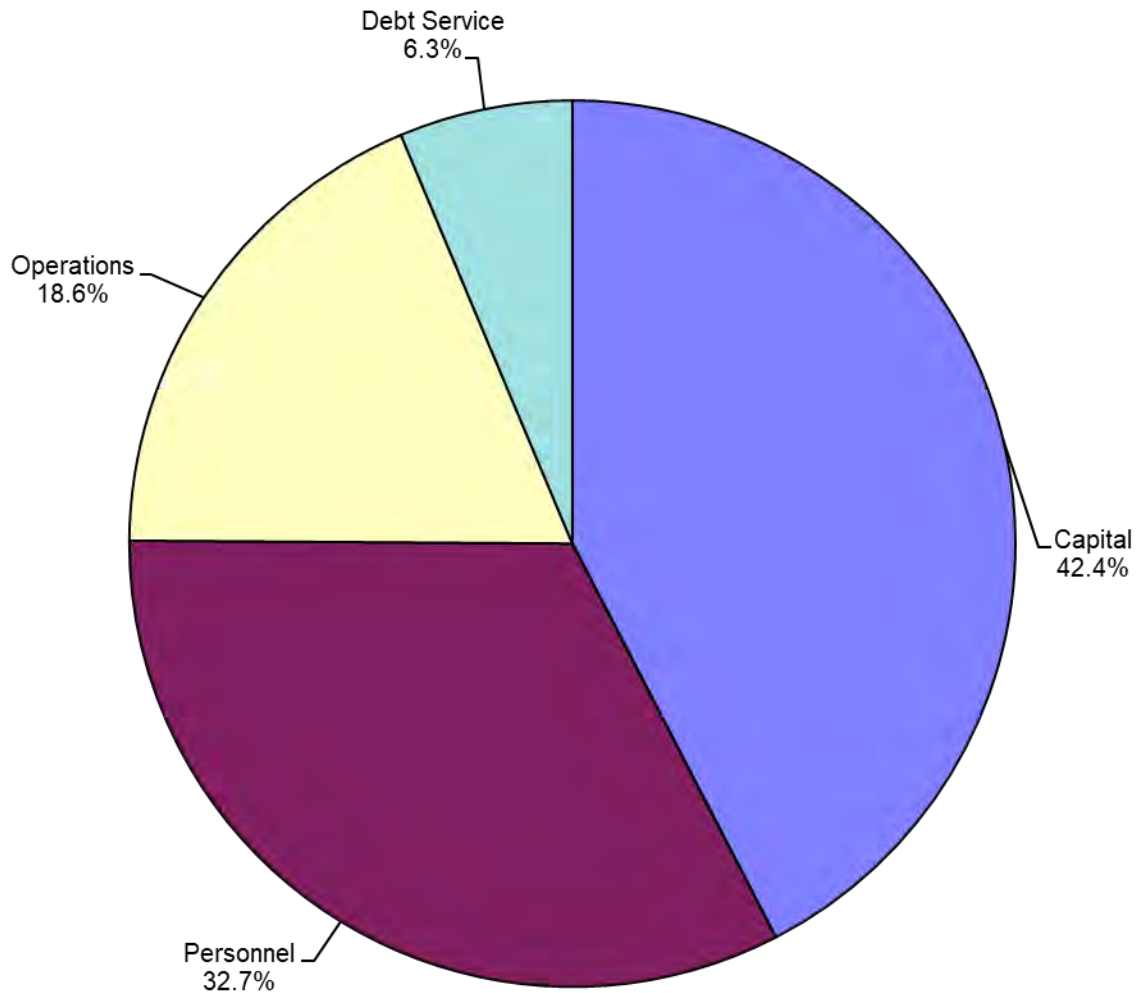
Water Rates (per 1,000 gal.)	\$	4.33	\$ 4.22	\$ 0.11	2.6%
Sewer Rates (per 1,000 gal.)	\$	9.01	\$ 8.79	\$ 0.22	2.5%

**Budgeted Expenses by Major Service Type  
FY18-19**

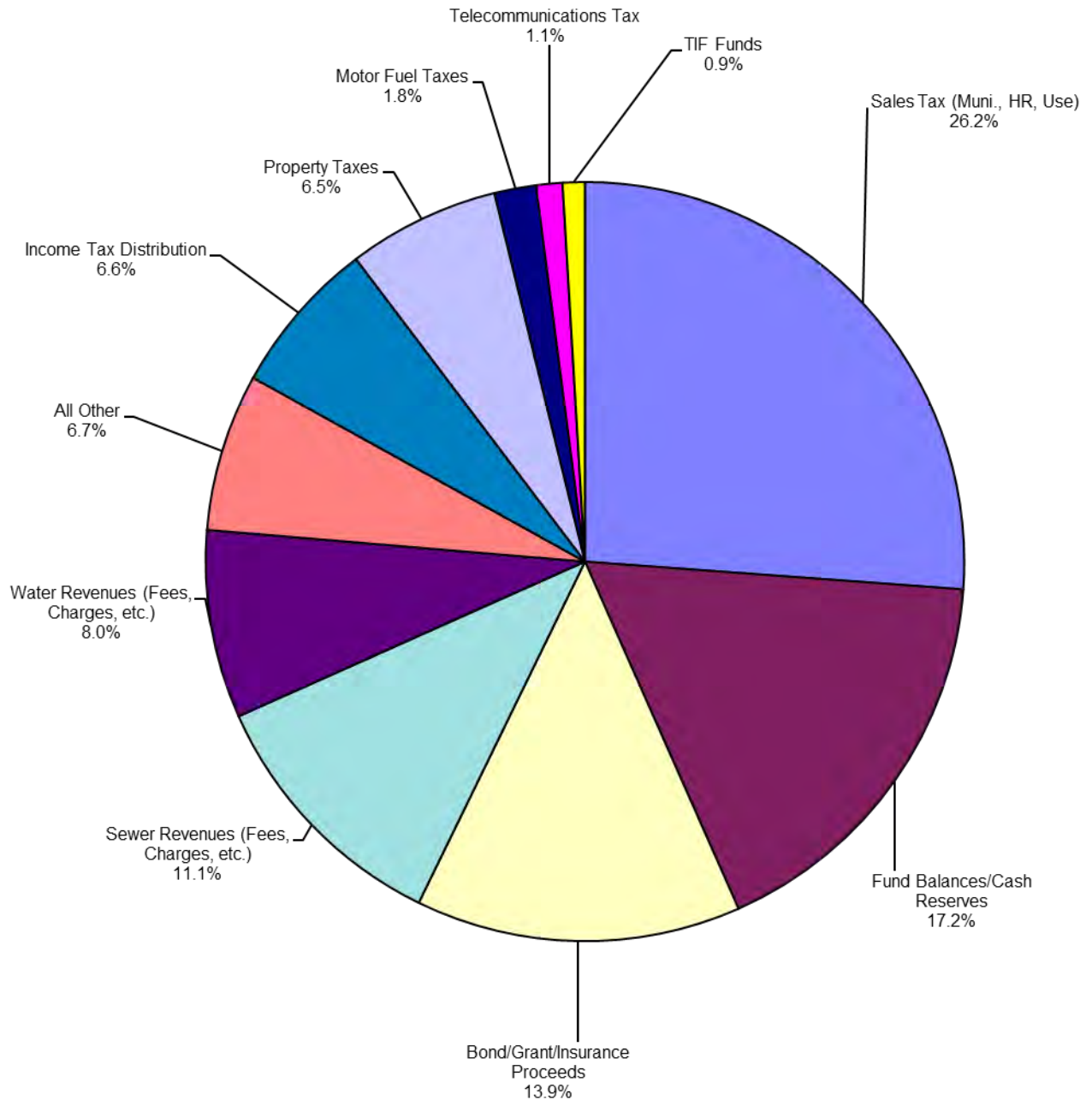




**Budgeted Expenses by Major Expense Class  
FY18-19**



**Budgeted Revenues by Major Revenue Source  
FY18-19**



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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)**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
REVENUES:					
General	\$ 8,768,388	\$ 9,148,236	\$ 9,082,750	\$ 9,220,684	\$ 9,964,279
Proprietary	4,675,084	5,884,339	8,212,900	8,353,553	6,331,025
Special	7,457,066	2,287,235	1,784,920	1,600,773	1,881,500
Debt Service	505,174	91,329	50,000	111,931	80,000
SA/Cap. Proj.	162,912	689,306	1,276,270	279,270	1,331,230
<b>TOTAL</b>	<b>\$ 21,568,624</b>	<b>\$ 18,100,445</b>	<b>\$ 20,406,840</b>	<b>\$ 19,566,211</b>	<b>\$ 19,588,034</b>
EXPENDITURES:					
Personnel	\$ 6,505,747	\$ 7,264,246	\$ 8,052,500	\$ 7,663,196	\$ 7,735,400
Operations	2,808,805	3,158,520	4,281,386	3,511,277	4,392,739
Capital	8,604,870	8,357,781	12,984,177	6,261,565	10,032,740
Debt Service	1,785,078	1,335,029	1,756,374	1,612,347	1,496,646
Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 19,704,500</b>	<b>\$ 20,115,576</b>	<b>\$ 27,074,437</b>	<b>\$ 19,048,385</b>	<b>\$ 23,657,525</b>
Revenue Over/ (Under) Exp.	<b>\$ 1,864,124</b>	<b>\$ (2,015,131)</b>	<b>\$ (6,667,597)</b>	<b>\$ 517,826</b>	<b>\$ (4,069,491)</b>

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## GENERAL FUNDS SUMMARY (Restricted, Designated and Unrestricted) – Fund 100

General Fund totals for restricted, designated 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/Designated General Fund accounts include the following:

- 1) Telecommunications Tax monies that are designated for street and storm water purposes as well as 911 consolidation expenses as deemed necessary
- 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)

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Bal.</b>			\$ 12,886,911	\$ 12,882,670	\$ 10,923,862
<b>Unrestricted</b>	\$ 7,761,710	\$ 8,413,840	\$ 7,799,550	\$ 7,984,829	\$ 8,683,079
<i>L/A</i>	690	808	2,000	1,200	1,500
<i>City Hall</i>	13,902	14,704	18,640	15,850	18,480
<i>Streets</i>	228,833	244,343	234,000	261,277	265,000
<i>Police</i>	433,709	480,719	674,700	639,895	702,100
<i>Tourism/EDC</i>	6,359	75,594	80,000	68,800	68,000
<i>Planning/Zoning</i>	0	0	0	0	0
<i>Fire/Rescue</i>	18,477	18,616	19,000	18,318	18,000
<i>N. Cumm. Road. Impr.</i>	0	2,212	500	0	0
<i>Telecommunications Tax</i>	329,401	297,449	321,000	257,000	265,000
<b>TOTAL</b>	<b>\$ 8,793,081</b>	<b>\$ 9,548,285</b>	<b>\$ 9,149,390</b>	<b>\$ 9,247,169</b>	<b>\$ 10,021,159</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 4,498,733	\$ 4,994,185	\$ 5,589,000	\$ 5,359,836	\$ 5,296,640
<i>Operations</i>	1,487,836	1,676,500	2,061,625	1,816,711	2,386,724
<i>Capital</i>	62,968	44,600	2,246,000	2,547,575	1,309,400
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,276,894	1,209,263	2,245,135	1,497,855	2,338,491
<b>TOTAL</b>	<b>\$ 7,326,431</b>	<b>\$ 7,924,548</b>	<b>\$ 12,141,760</b>	<b>\$ 11,221,977</b>	<b>\$ 11,331,255</b>
<b>Revenue Over (Under) Expend.</b>	<b>\$ 1,466,650</b>	<b>\$ 1,623,737</b>	<b>\$ (2,992,370)</b>	<b>\$ (1,974,808)</b>	<b>\$ (1,310,096)</b>
<b>End. Cash Balance</b>					<b>\$ 9,613,766</b>

## 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

### GENERAL CORPORATE UNRESTRICTED REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 11,525,790	\$ 11,461,640	\$ 9,270,832
Min. Std. Bal. (a)					\$ 2,170,770
Surplus Funds					\$ 7,100,062
REVENUES:					
Tax:					
Property	\$ 250,525	\$ 350,333	\$ 195,550	\$ 194,529	\$ 195,579
Sales	2,826,734	2,943,954	2,900,000	3,000,000	3,060,000
Local Use	351,161	372,490	380,000	383,000	430,000
Home Rule	2,034,939	2,131,365	2,175,000	2,120,000	2,000,000
Home Rule for Infrastructure	0	0	0	0	700,000
Prop.Repl.	12,155	4,884	0	0	0
State Inc.	1,548,008	1,426,953	1,500,000	1,505,000	1,570,000
Hotel/Motel	80,170	0	0	0	0
Video Gaming Tax	52,604	59,635	50,000	63,000	65,000
License:					
Liquor	27,668	33,634	32,000	32,000	32,000
Misc.	202	1,641	1,000	1,000	1,000
Franchise:					
Ameren	97,594	123,162	135,000	148,000	145,000
Cable	221,948	302,996	200,000	240,000	250,000
Solid Waste	2,000	2,000	2,000	2,000	2,000
Electric Aggregation	53,881	56,385	50,000	52,000	50,000
Interest	36,535	79,399	35,000	100,000	50,000
Misc. Inc.	11,344	5,407	2,500	15,000	2,500
Sale of Equipment/Land	0	10,972	0	0	0
Fines:					
Court	52,481	57,884	55,000	58,000	60,000
Parking	2,000	800	1,000	1,000	1,000
Liquor	0	0	1,000	0	1,000
Ord. Viol.	29,750	26,590	20,000	30,000	25,000
Fees:					
Bld. & Signs	49,000	35,905	50,000	22,500	25,000
Fort. Bld. Fees	2,200	1,400	1,500	1,000	1,000
Var./Plats/Misc.	2,130	2,436	2,000	1,800	2,000
Enterprise Zone App. Fee	0	5,607	5,000	7,500	7,500
Yard Waste Stickers	6,580	7,096	6,000	7,500	7,500
TOTAL COLLECTIONS	\$ 7,751,609	\$ 8,042,928	\$ 7,799,550	\$ 7,984,829	\$ 8,683,079
T/F From:					
TIF No. 1	0	0	0	0	0
WACC Debt Service	0	370,912	0	0	0
Tornado Recovery	10,101	0	0	0	0
TOTAL	\$ 7,761,710	\$ 8,413,840	\$ 7,799,550	\$ 7,984,829	\$ 8,683,079
EXPENDITURES:					
Personnel	\$ 0	0	\$ 0	\$ 0	\$ 0
Operation	0	0	0	0	0
Capital	0	0	0	0	0
Debt Serv.	0	0	0	0	0
Inter T/F	446,444	124,972	1,205,070	478,227	1,476,250
TOTAL	\$ 446,444	\$ 124,972	\$ 1,205,070	\$ 478,227	\$ 1,476,250
Revenue Over (Under)					
Expend.	\$ 7,315,266	\$ 8,288,868	\$ 6,594,480	\$ 7,506,602	\$ 7,206,829
Intra T/F	\$ 6,106,769	\$ 6,765,895	\$ 9,899,350	\$ 9,697,410	\$ 8,482,471
Net Rev. Over (Under) Exp.	\$ 1,208,497	\$ 1,522,973	\$ (3,304,870)	\$ (2,190,808)	\$ (1,275,642)
End. Cash Balance					\$ 7,995,190
Min. Std. Bal. (a)					\$ 2,170,770
Surplus Funds					\$ 5,824,420

**SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Grant to Stormwater Mgmt.			\$ 0	\$ 0	\$ 0	\$ 0
WACC Debt Service Fund			0	305,875	304,149	309,250
Nofsinger Realignement Proj.			8,381	602,739	40,966	859,000
Washington 223 Debt Service Fund			79,091	138,456	78,112	270,000
Freedom Parkway Cap. Proj.			0	50,000	0	0
Lakeshore Drive Cap. Proj.			0	40,000	0	0
Tornado Recovery Fund			0	0	0	0
ESDA			37,500	68,000	55,000	38,000
TOTAL INTER-FUND TRANSFERS			\$ 124,972	\$ 1,205,070	\$ 478,227	\$ 1,476,250
TOTAL EXPENDITURES			\$ 124,972	\$ 1,205,070	\$ 478,227	\$ 1,476,250
<b><u>Intra-Fund Transfers</u></b>						
L/A			\$ 664,573	\$ 748,750	\$ 675,101	\$ 742,750
City Hall			74,793	86,688	76,328	85,248
Streets			1,623,681	4,091,219	4,187,815	2,883,201
Police			3,476,204	3,813,108	3,687,909	3,681,687
Tourism/Economic Dev.			17,390	119,875	54,370	81,675
Planning, Zoning & Code Enforcement			294,454	407,010	423,170	362,940
Fire/Rescue			614,800	632,700	592,717	644,970
TOTAL INTRA-FUND TRANSFERS			\$ 6,765,895	\$ 9,899,350	\$ 9,697,410	\$ 8,482,471
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 6,890,867	\$ 11,104,420	\$ 10,175,637	\$ 9,958,721



## 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Water Fund</i>	345	404	1,000	600	750
<i>Sewer Fund</i>	345	404	1,000	600	750
<i>GF Unrestricted</i>	550,490	664,573	748,750	675,101	742,750
<b>TOTAL</b>	\$ 551,180	\$ 665,381	\$ 750,750	\$ 676,301	\$ 744,250
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 418,141	\$ 530,342	\$ 552,300	\$ 524,200	\$ 546,800
<i>Operations</i>	116,595	118,595	177,150	134,801	176,250
<i>Capital</i>	4,044	4,044	10,000	6,000	17,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	12,400	12,400	11,300	11,300	3,700
<b>TOTAL</b>	\$ 551,180	\$ 665,381	\$ 750,750	\$ 676,301	\$ 744,250
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES**

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
<b>Personnel Detail</b>						
Mayor	1.00	1.00				
Aldermen	8.00	8.00				
City Clerk	0.85	0.85				
City Treasurer	1.00	1.00				
Elected Salaries			\$ 82,359	\$ 83,000	\$ 85,400	\$ 90,000
City Administrator	0.85	0.85				
Controller	0.80	0.80				
Accountant	0.80	0.80				
HR/Cust. Serv. Supervisor	0.70	0.70				
Customer Serv. Specialist	0.25	0.25				
Regular Salaries			257,344	310,000	270,000	320,000
P-T Accountant	0.00	0.00				
Part Time Wages			34,702	0	36,000	0
Overtime			16,641	10,000	10,000	10,000
Unused Sick Time			2,786	4,800	2,100	5,000
Group Insurance			114,230	121,000	98,000	99,000
Retiree Health Insurance			17,801	18,500	18,000	18,000
Health Savings Plan Contribution			3,296	3,400	3,600	3,500
Workers Comp. Insurance			573	500	500	600
Unemployment Insurance Tax			610	1,100	600	700
TOTAL FTE YEARS	14.25	14.25				
TOTAL PERSONNEL			\$ 530,342	\$ 552,300	\$ 524,200	\$ 546,800
<b>Operations Detail</b>						
Repair & Maint.-Equip. (Contr.)			\$ 1,915	\$ 2,500	\$ 2,510	\$ 2,500
Engineering Fees			0	0	0	0
Legal Fees			7,082	20,000	22,000	20,000
Liquor Code Enforce.-Legal			200	3,000	0	2,000
Data Processing Support			26,207	30,200	28,000	30,000
Professional Fees			8,300	10,000	8,600	9,200
Animal Control			13,360	14,000	13,360	14,000
Postage Expense			2,269	5,800	3,925	5,500
Communications			14,576	2,000	7,085	6,600
Publishing Fees			591	1,000	400	800
Printing Fees			3,450	8,000	4,240	8,000
Recruitment			0	500	100	500
Membership Dues			5,667	7,400	6,100	6,600
Training-Elected Officials			796	14,000	5,100	14,000
Training-Staff			503	4,800	1,325	5,000
Subscriptions			291	400	400	400
Reference Materials/Manuals			235	700	420	700
Software			1,773	3,800	1,000	3,500
Surety Bond Expenses			984	1,100	506	600
Lease/Rent Expense			3,231	3,500	3,430	3,500
Repair & Maint.-Equip. (Comm.)			980	1,900	1,500	1,800
Office Supplies			5,032	6,000	5,000	5,500
Misc. Equip.			3,231	2,000	1,800	2,000
Taxes- Other			0	50	0	50
Misc. Expenses			5,999	8,500	8,000	15,000
Grant Disbursement			0	0	0	0
City Administrator Expense			0	5,000	0	2,500
Community Support			1,247	2,500	2,000	2,500
Yard Waste Stickers			8,000	8,000	8,000	8,000
Contingency			0	10,000	0	5,000
Bad Debt Expense			2,676	500	0	500
TOTAL OPERATIONS			\$ 118,595	\$ 177,150	\$ 134,801	\$ 176,250
<b>Capital Detail</b>						
Purchase:						
Building			\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			0	0	0	0
Equipment			4,044	10,000	6,000	17,500
TOTAL CAPITAL			\$ 4,044	\$ 10,000	\$ 6,000	\$ 17,500
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
MERF			\$ 7,400	\$ 6,300	\$ 6,300	\$ 3,400
Capital Replacement Fund			5,000	5,000	5,000	300
TOTAL INTER-FUND TRANSFERS			\$ 12,400	\$ 11,300	\$ 11,300	\$ 3,700
TOTAL EXPENDITURES			\$ 665,381	\$ 750,750	\$ 676,301	\$ 744,250

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>T/F From:</b>					
<b>GF Unrestr.</b>	\$ 84,162	\$ 74,793	\$ 86,688	\$ 76,328	\$ 85,248
<b>Water</b>	6,951	7,352	9,320	7,925	9,240
<b>Sewer</b>	6,951	7,352	9,320	7,925	9,240
<b>TOTAL</b>	\$ 98,064	\$ 89,497	\$ 105,328	\$ 92,178	\$ 103,728
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 43,586	\$ 44,634	\$ 58,400	\$ 46,900	\$ 57,600
<b>Operations</b>	26,293	28,886	34,800	32,350	34,800
<b>Capital</b>	28,185	12,852	2,300	3,100	1,500
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund T/F</b>	0	3,125	9,828	9,828	9,828
<b>TOTAL</b>	\$ 98,064	\$ 89,497	\$ 105,328	\$ 92,178	\$ 103,728
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR CITY HALL**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
<i>Custodian</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 42,240	\$ 44,000	\$ 44,500	\$ 45,500
<i>Overtime</i>			61	0	0	0
<i>Part-time Salaries</i>			0	0	0	0
<i>Unused Sick Time</i>			163	700	400	700
<i>Group Insurance</i>			0	11,000	0	9,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			372	800	400	800
<i>Unemployment Insurance Tax</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			1,486	1,400	1,200	1,100
<i>Uniform Rental</i>			312	500	400	500
<b>TOTAL FTE YEARS</b>	1.00	1.00				
<b>TOTAL PERSONNEL</b>			\$ 44,634	\$ 58,400	\$ 46,900	\$ 57,600
<b><u>Operations Detail</u></b>						
<i>R/M Building (Cont.)</i>			\$ 3,587	\$ 4,100	\$ 6,100	\$ 4,600
<i>R/M Equipment (Cont.)</i>			2,578	3,300	2,950	3,000
<i>Communications</i>			11,224	11,500	11,500	11,600
<i>Recruitment</i>			0	200	0	200
<i>Electricity</i>			4,838	6,200	5,000	6,000
<i>Heating</i>			1,493	1,900	1,600	1,900
<i>Property Insurance</i>			1,817	2,100	1,900	2,000
<i>R/M - Buildings (Comm.)</i>			1,166	1,000	600	1,000
<i>R/M-Equipment (Comm.)</i>			100	500	0	500
<i>Operating Supplies</i>			718	1,500	800	1,500
<i>Misc. Equipment</i>			220	1,000	500	1,000
<i>Janitorial Supplies</i>			905	1,000	1,000	1,000
<i>Misc. Expenses</i>			240	500	400	500
<b>TOTAL OPERATIONS</b>			\$ 28,886	\$ 34,800	\$ 32,350	\$ 34,800
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bldg./Property</i>			\$ 12,852	\$ 2,300	\$ 3,100	\$ 0
<i>Equipment</i>			0	0	0	0
<i>System Engineering</i>			0	0	0	0
<i>Landscaping</i>			0	0	0	1,500
<b>TOTAL CAPITAL</b>			\$ 12,852	\$ 2,300	\$ 3,100	\$ 1,500
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>T/F to Capital Replacement Fund</i>			\$ 3,125	\$ 9,828	\$ 9,828	\$ 9,828
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 3,125	\$ 9,828	\$ 9,828	\$ 9,828
<b>TOTAL EXPENDITURES</b>			\$ 89,497	\$ 105,328	\$ 92,178	\$ 103,728

## 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
Street	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Repl.	6,880	7,964	7,000	6,000	7,000
Fee:					
Sidewalk Reim.	1,647	1,845	2,000	4,000	2,000
Curb & Gutter Rest.	0	0	0	0	0
Road and Bridge	181,758	200,484	203,000	212,777	220,000
Grant Proceeds	16,080	2,500	0	0	0
Insurance Proceeds	0	0	0	0	0
Recycling Grant	16,254	16,254	16,000	16,000	16,000
Miscellaneous	6,214	10,080	6,000	22,500	20,000
TOTAL COLLECTIONS	228,833	239,127	234,000	261,277	265,000
T/F From:					
GF Unrestricted	1,373,364	1,623,681	4,091,219	4,187,815	2,883,201
Water Fund	0	1,608	0	0	0
Sewer Fund	0	3,608	0	0	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	\$ 1,602,197	\$ 1,868,024	\$ 4,325,219	\$ 4,449,092	\$ 3,148,201
EXPENDITURES:					
Personnel	\$ 738,277	\$ 773,769	\$ 865,600	\$ 827,400	\$ 817,900
Operations	355,412	474,139	572,650	433,610	630,150
Capital	19,281	15,915	2,166,700	2,495,250	1,148,000
Debt Service	0	0	0	0	0
Inter T/F	496,532	604,638	729,269	708,832	568,151
TOTAL	\$ 1,609,502	\$ 1,868,461	\$ 4,334,219	\$ 4,465,092	\$ 3,164,201
Revenue Over (Under)					
Expenditures	\$ (7,305)	\$ (437)	\$ (9,000)	\$ (16,000)	\$ (16,000)
RECYCLING GRANT					
Recycling Grant BB	\$ (11,859)	\$ (19,164)	\$ (19,479)	\$ (19,601)	\$ (48,601)
Revenue	16,254	16,254	16,000	16,000	16,000
Expenditures	23,559	16,691	25,000	45,000	53,000
Recycling Grant EB	\$ (19,164)	\$ (19,601)	\$ (28,479)	\$ (48,601)	\$ (85,601)
From Recycling Grant	\$ 7,305	\$ 437	\$ 9,000	\$ 16,000	\$ 16,000
(limited to amount of grant)					
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR STREETS**

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
<b>Personnel Detail</b>						
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	5.45	5.45				
STP Operator	0.05	0.05				
Customer Serv. Specialist	0.25	0.25				
Regular Salaries			\$ 458,751	\$ 485,000	\$ 499,000	505,000
Alloc. to Recycling Grant			(11,451)	(12,000)	(25,800)	(27,000)
PW Seasonal	0.50	0.50				
Grounds Mtnc.	0.85	0.85				
Part-Time Wages			21,362	35,000	36,000	36,000
Overtime			21,706	32,000	22,000	28,000
Standby			4,293	5,000	4,800	5,000
Unused Sick Time			4,823	7,500	4,900	4,800
Group Insurance			184,361	211,000	200,000	175,000
Retiree Health Insurance			35,521	45,000	36,000	36,000
Health Savings Plan Contribution			4,520	5,500	5,700	6,400
Workers Comp. Insurance			44,081	45,000	38,000	42,000
Uniform Rental			3,869	3,600	4,200	4,000
Unemployment Insurance Tax			1,933	3,000	2,600	2,700
TOTAL FTE YEARS	10.15	10.15				
TOTAL PERSONNEL			\$ 773,769	\$ 865,600	\$ 827,400	\$ 817,900
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 4,223	\$ 28,700	\$ 14,500	\$ 19,500
R/M Equipment - Cont.			1,343	1,500	2,350	2,500
R/M Sidewalk Repl. - Cont.			14,547	20,000	17,500	20,000
R/M Streetscaping - Cont.			12,266	22,500	16,600	22,500
R/M Street Misc. - Cont.			104,085	82,000	12,000	78,500
Engineering Fees			0	25,000	0	10,000
Legal Fees			1,672	6,500	6,250	6,500
Drug/Alcohol Testing			299	500	100	300
Data Processing Support			1,333	2,500	1,300	1,500
Professional Fees			4,458	10,000	10,500	12,500
Communications			10,173	10,500	11,100	11,500
Printing/Advertising			1,479	1,500	1,000	1,250
Membership Dues			0	1,000	1,085	1,100
Training			317	1,000	2,000	2,000
Ref. Materials/Manuals			150	250	250	250
Software			1,533	2,500	2,550	2,750
Electricity			78,433	70,000	65,000	72,500
Heating			8,790	10,000	7,500	10,000
Property Insurance			4,752	5,200	5,000	5,300
Lease/Rent Expense			9,140	20,000	10,400	28,200
R/M Buildings - Comm.			6,949	1,500	1,000	1,500
R/M Equipment - Comm.			2,312	3,500	3,500	3,500
R/M Asphalt - Comm.			16,061	25,000	17,500	25,000
R/M Pavement Marking - Comm.			5,493	8,500	6,125	8,500
R/M Snow/Ice Control - Comm.			44,301	57,500	57,000	100,000
R/M Sand/Gravel - Comm.			6,251	13,500	12,500	16,000
R/M Concrete & Flowable - Comm.			23,811	25,000	28,500	30,000
R/M Street Misc. - Comm.			65,151	65,000	50,000	55,000
Office Supplies			183	500	500	500
Operating Supplies			4,545	5,000	4,500	5,000
Health & Safety Equipment			2,944	3,250	3,250	3,500
Misc. Equipment			12,774	8,250	8,250	10,000
Recycling Grant Expenses			16,691	25,000	45,000	53,000
Misc. Expenses			7,680	10,000	9,000	10,000
TOTAL OPERATIONS			\$ 474,139	\$ 572,650	\$ 433,610	\$ 630,150
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 15,915	\$ 30,000	\$ 28,000	\$ 35,000
Bld./Property			0	355,000	250,000	175,500
System Construction			0	1,496,000	2,205,500	760,000
System Engineering			0	277,700	10,000	170,000
System Legal			0	8,000	0	5,000
Traffic Signals			0	0	1,750	2,500
TOTAL CAPITAL			\$ 15,915	\$ 2,166,700	\$ 2,495,250	\$ 1,148,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
S. Cummings DS Fund			\$ 63,967	\$ 63,967	\$ 63,355	\$ 0
Cruger Rd. DS Fund			73,665	69,665	69,665	0
MFT			0	0	0	0
MERF			455,000	427,000	427,000	390,000
Capital Replacement Fund			8,456	6,637	6,637	9,151
Beverly Manor Safe Rtes to Schools			3,550	0	9,227	0
Mallard Crossing SSA			0	0	0	0
Recreation Trail Ext.			0	162,000	132,948	169,000
TOTAL INTER-FUND TRANSFERS			\$ 604,638	\$ 729,269	\$ 708,832	\$ 568,151
TOTAL EXPENDITURES			\$ 1,868,461	\$ 4,334,219	\$ 4,465,092	\$ 3,164,201

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i><b>Tax:</b></i>					
<i>Property</i>	\$ 308,189	\$ 360,251	\$ 500,000	\$ 497,316	\$ 535,700
<i>Property Repl.</i>	10,421	19,370	13,000	16,000	15,000
<i>Special Events</i>	19,186	8,764	15,000	12,000	10,000
<i>Misc. Income</i>	1,375	833	1,200	2,000	1,500
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Grant Proceeds</i>	0	0	0	300	1,900
<i>Training Reimbur.</i>	21,666	9,797	24,000	28,000	24,000
<i>Reimb. from WCHS</i>	72,872	73,295	75,500	74,844	77,100
<b>TOTAL COLLECTIONS</b>	\$ 433,709	\$ 472,310	\$ 628,700	\$ 630,460	\$ 665,200
<i><b>T/F From:</b></i>					
<i>GF Unrestr.</i>	3,124,092	3,476,204	3,813,108	3,687,909	3,681,687
<i>GF Telecommunications</i>	0	0	0	21,000	239,189
<i>Pol. Spec. Proj.</i>	0	8,409	46,000	9,435	36,900
<b>TOTAL</b>	\$ 3,557,801	\$ 3,956,923	\$ 4,487,808	\$ 4,348,804	\$ 4,622,976
<b>EXPENDITURES:</b>					
<i>Personnel</i>	3,087,396	3,425,695	3,816,800	3,739,016	3,673,200
<i>Operations</i>	205,941	261,751	320,440	281,495	559,414
<i>Capital</i>	4,464	8,409	65,500	43,225	114,400
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	260,000	261,068	285,068	285,068	275,962
<b>TOTAL</b>	\$ 3,557,801	\$ 3,956,923	\$ 4,487,808	\$ 4,348,804	\$ 4,622,976
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR POLICE**

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
<b>Personnel Detail</b>						
Police Chief	1.00	1.00				
Master Sergeant/Deputy Chief	1.00	1.00				
Sergeants	4.00	4.00				
Patrol Officers	15.00	16.00				
Police Services Admin. Officer	1.00	1.00				
Dispatchers	6.00	3.50				
Records Clerk/Admin. Assistant	1.00	1.00				
Regular Salaries						
Officers			\$ 1,413,148	\$ 1,500,000	\$ 1,525,000	\$ 1,600,000
Dispatchers/Administrative			376,361	400,000	365,000	290,000
P-T Records Clerk	0.00	0.00				
P-T Salaries						
P-T Dispatchers	2.25	1.30	85,015	96,500	90,000	65,000
P-T Officers	1.35	1.35	46,372	50,000	62,500	59,000
Overtime-Officers			227,577	275,000	310,000	275,000
Overtime-Dispatchers			47,897	50,000	66,000	60,000
Unused Sick Time			6,970	17,000	25,000	35,000
Group Insurance			679,942	720,000	600,000	565,000
Retiree Health Insurance			74,161	88,000	88,000	74,000
Health Savings Plan Contribution			24,062	25,000	26,000	27,000
Workers Comp. Insurance			41,132	42,000	32,000	33,000
Clothing Allowance			17,437	32,000	29,000	32,000
Unemployment Insurance Tax			6,000	8,300	7,200	7,500
Police Pension Expense			379,621	513,000	513,316	550,700
TOTAL FTE YEARS	32.60	30.15				
TOTAL PERSONNEL			\$ 3,425,695	\$ 3,816,800	\$ 3,739,016	\$ 3,673,200
<b>Operations Detail</b>						
R/M Building-Cont.			\$ 18,719	\$ 21,100	\$ 28,200	\$ 27,145
R/M Equipment-Cont.			14,228	14,985	22,450	15,745
Legal Fees			82,963	85,000	55,300	75,000
Data Processing Support			18,424	8,000	8,200	9,200
Professional Fees			23	11,600	150	13,000
Postage Expense			1,173	1,200	1,520	1,800
Communications			22,080	23,850	23,280	26,175
Publishing Fees			30	500	200	700
Printing Fees			2,392	2,500	2,500	5,000
Recruitment			773	1,000	1,000	5,000
Membership Dues			6,293	8,530	7,290	8,685
Training			16,356	47,200	25,625	44,545
Subscriptions			551	1,100	485	1,300
Reference Materials/Manuals			0	0	295	295
Software			7,168	14,200	12,810	7,000
Property Insurance			5,268	6,100	5,800	6,500
Electricity			13,450	13,500	12,100	13,500
Heating			1,542	2,500	870	1,500
Lease/Rent Expense			6,204	6,775	5,835	6,935
Contractual Payments - TC3			0	0	21,000	239,189
R/M Buildings-Comm.			707	2,000	380	2,000
R/M Equipment-Comm.			1,536	3,000	775	2,500
Office Supplies			2,606	4,000	3,075	4,000
Operating Supplies			2,444	3,000	2,300	4,000
Misc. Equipment			15,586	10,000	10,000	8,000
Janitorial Supplies			1,322	1,300	1,320	1,400
Misc. Expenses			5,919	6,500	9,520	8,000
Firearms Training			13,619	15,000	12,875	15,300
Police Commission Expense			375	6,000	6,340	6,000
Misc. Grant Disbursement			0	0	0	0
TOTAL OPERATIONS			\$ 261,751	\$ 320,440	\$ 281,495	\$ 559,414
<b>Capital Detail</b>						
Purchase:						
Equipment			\$ 8,409	\$ 65,500	\$ 43,225	\$ 114,400
Constr. Engineering			0	0	0	0
TOTAL CAPITAL			\$ 8,409	65,500	43,225	114,400
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
Police Special Proj. - DARE			\$ 0	\$ 0	\$ 0	\$ 500
Capital Replacement Fund			13,068	13,068	13,068	20,462
MERF			248,000	272,000	272,000	255,000
TOTAL INTER-FUND TRANSFERS			\$ 261,068	\$ 285,068	\$ 285,068	\$ 275,962
TOTAL EXPENDITURES			\$ 3,956,923	\$ 4,487,808	\$ 4,348,804	\$ 4,622,976



## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Hotel/Motel</i>	\$ 0	\$ 62,704	\$ 80,000	\$ 65,000	\$ 68,000
<i>Reimbursement from PACVB</i>	6,359	0	0	0	0
<i>Penalty Revenue</i>	0	12,890	0	3,800	0
<i>T/F from GF Unrestricted</i>	79,901	17,390	119,875	54,370	81,675
<b>TOTAL</b>	<b>\$ 86,260</b>	<b>\$ 92,984</b>	<b>\$ 199,875</b>	<b>\$ 123,170</b>	<b>\$ 149,675</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 32,216	\$ 34,756	\$ 88,400	\$ 36,050	\$ 36,200
<i>Operations</i>	54,044	58,228	111,475	87,120	113,475
<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
<b>TOTAL</b>	<b>\$ 86,260</b>	<b>\$ 92,984</b>	<b>\$ 199,875</b>	<b>\$ 123,170</b>	<b>\$ 149,675</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
<i>P&amp;D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	1.00	0.00				
<i>Regular Salaries</i>			\$ 29,750	\$ 70,000	\$ 31,500	\$ 32,000
<i>Unused Sick Time</i>			449	1,100	500	500
<i>Group Insurance</i>			4,049	16,000	3,500	3,100
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			508	1,300	550	600
<i>Unemployment Insurance Tax</i>			0	0	0	0
<b>TOTAL FTE YEARS</b>	1.35	0.35				
<b>TOTAL PERSONNEL</b>			\$ 34,756	\$ 88,400	\$ 36,050	\$ 36,200
<b><u>Operations Detail</u></b>						
<i>Contractual Services</i>			\$ 34,281	\$ 43,400	\$ 35,400	\$ 45,400
<i>Legal Fees</i>			1,924	500	500	500
<i>Membership Dues</i>			10,420	11,075	10,620	11,075
<i>Training</i>			380	1,500	800	1,500
<i>Subscriptions</i>			0	300	0	300
<i>Misc. Equipment</i>			0	100	0	100
<i>Misc. Expenses</i>			29	100	50	100
<i>Tourism Expenses</i>			10,500	12,500	10,000	12,500
<i>Econ. Development Expenses</i>			694	42,000	29,750	42,000
<b>TOTAL OPERATIONS</b>			\$ 58,228	\$ 111,475	\$ 87,120	\$ 113,475
<b><u>Capital Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 92,984	\$ 199,875	\$ 123,170	\$ 149,675

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Grant Proceeds</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GF Unrestricted</i>	278,556	294,454	407,010	423,170	362,940
<b>TOTAL</b>	<b>\$ 278,556</b>	<b>\$ 294,454</b>	<b>\$ 407,010</b>	<b>\$ 423,170</b>	<b>\$ 362,940</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 179,117	\$ 184,989	\$ 207,500	\$ 186,270	\$ 164,940
<i>Operations</i>	87,945	104,865	193,410	232,300	190,400
<i>Capital</i>	6,994	0	1,500	0	3,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	4,500	4,600	4,600	4,600	4,600
<b>TOTAL</b>	<b>\$ 278,556</b>	<b>\$ 294,454</b>	<b>\$ 407,010</b>	<b>\$ 423,170</b>	<b>\$ 362,940</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
<i>P&amp;D Director</i>	0.55	0.55				
<i>Bldg. &amp; Zoning Supv.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 115,172	\$ 118,000	\$ 118,500	\$ 121,300
<i>P-T Inspectors</i>	0.60	0.00				
<i>Part-Time Wages</i>			19,320	38,000	23,000	0
<i>Overtime</i>			1,844	2,500	2,100	2,500
<i>Unused Sick Time</i>			1,222	1,800	1,600	1,900
<i>Group Insurance</i>			35,894	35,000	30,000	28,000
<i>Retiree Health Insurance</i>			7,266	7,500	7,500	7,300
<i>Health Savings Plan Contribution</i>			798	900	850	900
<i>Workers Comp. Insurance</i>			3,056	2,900	2,200	2,300
<i>Payroll Taxes</i>			417	700	520	540
<i>Uniform Allowance</i>			0	200	0	200
<b>TOTAL FTE YEARS</b>	<b>2.15</b>	<b>1.55</b>				
<b>TOTAL PERSONNEL</b>			\$ 184,989	\$ 207,500	\$ 186,270	\$ 164,940
<b><u>Operations Detail</u></b>						
<i>Mileage</i>			\$ 97	\$ 400	\$ 400	\$ 400
<i>R &amp; M Equipment (Contr.)</i>			313	1,000	0	1,000
<i>Engineering Fees</i>			0	2,500	2,000	2,500
<i>Legal Fees</i>			41,932	34,000	34,000	34,000
<i>Data Processing Support</i>			460	750	0	750
<i>Consultation/Contractual</i>			44,715	123,800	172,970	121,800
<i>Postage Expenses</i>			624	1,000	800	1,000
<i>Communications</i>			870	900	1,000	1,100
<i>Publishing Fees</i>			1,232	1,600	1,050	1,600
<i>Printing Fees</i>			0	250	200	250
<i>Recruitment</i>			0	200	0	200
<i>Membership Dues</i>			7,045	6,625	6,370	6,625
<i>Training</i>			1,104	4,550	2,110	3,550
<i>Subscriptions</i>			392	1,275	1,180	1,275
<i>Reference Materials</i>			762	1,960	1,150	1,600
<i>Software</i>			3,900	4,900	4,800	5,300
<i>Office Supplies</i>			98	1,100	700	1,700
<i>Misc. Equipment</i>			151	1,800	820	950
<i>Miscellaneous Expense</i>			1,170	4,800	2,750	4,800
<b>TOTAL OPERATIONS</b>			\$ 104,865	\$ 193,410	\$ 232,300	\$ 190,400
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
<i>Equipment</i>			\$ 0	\$ 1,500	\$ 0	\$ 3,000
<i>Purchase - System</i>			0	0	0	0
<i>Purchase - System Eng.</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 1,500	\$ 0	\$ 3,000
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>MERF</i>			\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
<i>Capital Replacement Fund</i>			2,500	2,500	2,500	2,500
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600
<b>TOTAL EXPENDITURES</b>			\$ 294,454	\$ 407,010	\$ 423,170	\$ 362,940

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i><b>Tax:</b></i>					
<i><b>Property</b></i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i><b>For. Fire</b></i>	18,477	18,616	19,000	18,318	18,000
<i><b>Misc.</b></i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 18,477</b>	<b>\$ 18,616</b>	<b>\$ 19,000</b>	<b>\$ 18,318</b>	<b>\$ 18,000</b>
<i><b>T/F From:</b></i>					
<i><b>GF Unrestricted</b></i>	593,459	614,800	632,700	592,717	644,970
<i><b>GF Tele. Tax</b></i>	0	0	0	4,000	44,265
<b>TOTAL BUDG. FUNDS</b>	<b>\$ 611,936</b>	<b>\$ 633,416</b>	<b>\$ 651,700</b>	<b>\$ 615,035</b>	<b>\$ 707,235</b>
<b>EXPENDITURES:</b>					
<i><b>Personnel</b></i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i><b>Operations</b></i>	611,936	630,036	651,700	615,035	682,235
<i><b>Capital</b></i>	0	3,380	0	0	25,000
<i><b>Debt Service</b></i>	0	0	0	0	0
<i><b>Inter T/F</b></i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 611,936</b>	<b>\$ 633,416</b>	<b>\$ 651,700</b>	<b>\$ 615,035</b>	<b>\$ 707,235</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR FIRE & RESCUE**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST. ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b>Personnel Detail</b>						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 240	\$ 20,000	\$ 3,210	\$ 0
R/M Equipment - Cont.			382	1,000	1,025	1,000
Legal Fees			1,993	2,900	3,940	2,900
Property Insurance			2,421	2,800	2,600	2,800
WVFD & RS Payments			625,000	600,000	600,000	627,270
Equipment Funding			0	0	0	0
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	21,000	0	0
Contractual Payments - TC3			0	0	4,000	44,265
R/M Building - Comm.			0	500	0	500
R/M Equipment - Comm.			0	0	0	0
Misc. Expenses			0	3,500	260	3,500
TOTAL OPERATIONS			\$ 630,036	\$ 651,700	\$ 615,035	\$ 682,235
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 3,380	\$ 0	\$ 0	\$ 0
Bld./Property			0	0	0	25,000
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 3,380	\$ 0	\$ 0	\$ 25,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 633,416	\$ 651,700	\$ 615,035	\$ 707,235

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>		\$ 0	\$ 0	\$ 2,212	\$ 2,212
<b>REVENUES:</b>					
<i>Roadway Impr. Fee</i>	\$ 0	\$ 2,160	\$ 500	\$ 0	\$ 0
<i>Interest</i>	0	52	0	0	0
<b>TOTAL COLLECTIONS</b>	\$ 0	\$ 2,212	\$ 500	\$ 0	\$ 0
<i>T/F From Tele. Tax</i>	0	0	0	0	0
<b>TOTAL BUDG. FUNDS</b>	0	2,212	500	0	0
<b>EXPENDITURES:</b>					
<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
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 2,212	\$ 500	\$ 0	\$ 0
<b>Intra T/F</b>	0	0	500	0	0
<b>Net Rev. Over (Under) Exp.</b>	\$ 0	\$ 2,212	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 2,212

**SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
System construction			\$ 0	\$ 0	\$ 0	\$ 0
System engineering			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
GF-Telecommunication Tax			\$ 0	\$ 500	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 500	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 500	\$ 0	\$ 0



## 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. The tax may also be used to fund 911 consolidation expenses.

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

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Fund Bal.			\$ 1,361,121	\$ 1,418,818	\$ 1,650,818
REVENUES:					
<i>Telecommunications Tax</i>	\$ 327,691	\$ 283,909	\$ 320,000	\$ 240,000	\$ 250,000
<i>Interest</i>	1,710	13,540	1,000	17,000	15,000
<i>IDOT Enhancement Grant</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>329,401</b>	<b>297,449</b>	<b>321,000</b>	<b>257,000</b>	<b>265,000</b>
T/F N. Cum. Rdway Imp.	0	0	500	0	0
T/F from Dallas Rd. Cap.	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 329,401</b>	<b>\$ 297,449</b>	<b>\$ 321,500</b>	<b>\$ 257,000</b>	<b>\$ 265,000</b>
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	1,129	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>	62,218	198,460	0	0	0
<b>TOTAL</b>	<b>\$ 63,347</b>	<b>\$ 198,460</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)					
Expenditures	\$ 266,054	\$ 98,989	\$ 321,500	\$ 257,000	\$ 265,000
Intra T/F	0	0	0	25,000	283,454
Net Rev. Over (Under) Exp.	\$ 266,054	\$ 98,989	\$ 321,500	\$ 232,000	\$ (18,454)
End. Cash Balance					\$ 1,632,364

**SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Professional Fees			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
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
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Storm Water Management			\$ 0	\$ 0	\$ 0	\$ 0
Dallas Road Improvement			0	0	0	0
Rec Trail Extension			198,460	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 198,460	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 198,460	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
GF Police			\$ 0	\$ 0	\$ 21,000	\$ 239,189
GF Fire & Rescue			0	0	4,000	44,265
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 25,000	\$ 283,454
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 198,460	\$ 0	\$ 4,000	\$ 44,265

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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, 2018 are \$4.33 per 1,000 gallons. The rate increases each May 1 by the larger of CPI or 2.5%. A technology fee of \$3.85 per month for a single meter or \$5.50 per month for two meters was effective October 1, 2016 as a funding source for debt service due to the meter replacement/AMR project.

### WATER FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 1,740,600	\$ 2,030,662	\$ 1,500,883
Min. Std. Bal. (a)					\$ 454,938
Surplus Funds					\$ 1,045,946
REVENUES:					
Metered Sales	\$ 1,223,878	\$ 1,373,142	\$ 1,385,000	\$ 1,450,000	\$ 1,486,250
Pumphouse Sales	3,865	3,604	5,000	4,500	4,500
Penalty Charges	10,807	19,480	20,000	24,000	20,000
Water Meters	19,040	7,140	10,500	5,000	7,000
Water Construction	3,900	3,000	4,000	1,500	3,000
Interest	7,979	16,022	5,000	18,000	15,000
Forfeited Inspection Fees	5,000	1,700	2,000	1,000	1,000
Technology Fee	0	190,055	282,000	285,000	282,000
Loan Proceeds	741,174	1,482,442	50,000	58,928	0
Misc. Income	786	1,822	1,000	2,000	1,000
TOTAL COLLECTIONS	\$ 2,016,429	\$ 3,098,407	\$ 1,764,500	\$ 1,849,928	\$ 1,819,750
T/F From:					
Sewer	21,429	15,813	18,750	12,662	21,125
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	\$ 2,037,858	\$ 3,114,220	\$ 1,783,250	\$ 1,862,590	\$ 1,840,875
EXPENDITURES:					
Personnel	\$ 533,035	\$ 618,908	\$ 645,700	\$ 607,100	\$ 635,200
Operations	419,720	409,609	702,950	449,283	671,110
Capital	857,453	1,736,446	1,222,000	842,200	619,750
Debt Service	8,348	160,784	269,938	269,234	261,315
Inter-Fund T/F	167,096	228,273	226,347	224,552	171,902
TOTAL EXPENDITURES	\$ 1,985,652	\$ 3,154,020	\$ 3,066,935	\$ 2,392,369	\$ 2,359,277
Revenue Over (Under) Expenditures	\$ 52,206	\$ (39,800)	\$ (1,283,685)	\$ (529,779)	\$ (518,402)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000
Net Rev. Over (Under) Exp.	\$ 52,206	\$ (39,800)	\$ (1,283,685)	\$ (529,779)	\$ (768,402)
End. Cash Balance					\$ 732,481

**SUPPORTING DETAIL FOR WATER FUND**

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
<b>Personnel Detail</b>						
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	0.90	0.90				
WTP Operator	0.90	0.90				
WTP Laborer	0.85	0.85				
Water/Sewer Distr. Supv.	0.45	0.45				
Laborers	1.80	1.80				
HR/Cust. Serv. Supv.	0.15	0.15				
Cust. Serv. Specialist	1.25	1.25				
Regular Salaries			\$ 355,064	\$ 390,000	\$ 375,000	\$ 405,000
P-T Accountant	0.00	0.00				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			9,133	6,000	7,000	6,100
Overtime			39,356	30,000	31,500	32,500
Standby			7,913	10,000	9,000	10,000
Unused Sick Time			2,870	6,000	3,000	6,500
Group Insurance			163,570	160,000	142,000	140,000
Retiree Health Insurance			16,364	19,800	19,800	17,500
Health Savings Plan Contribution			5,273	5,600	5,500	6,000
Unemployment Insurance Tax			1,112	1,700	800	900
Workers Comp. Insurance			15,886	14,100	11,000	8,000
Uniform Rental			2,367	2,500	2,500	2,700
TOTAL FTE YEARS	7.20	7.20				
TOTAL PERSONNEL			\$ 618,908	\$ 645,700	\$ 607,100	\$ 635,200
<b>Operations Detail</b>						
R/M - Building-Cont.			\$ 4,290	\$ 151,500	\$ 30,000	\$ 145,000
R/M-Equipment-Cont.			5,833	2,800	5,750	7,000
R/M-System-Cont.			16,672	50,000	23,500	17,500
Engineering Fees			2,000	17,500	17,500	25,000
Legal Fees			3,414	3,250	3,250	3,000
Drug & Alcohol Testing			160	200	150	200
Data Processing Support			14,773	15,600	14,263	15,750
Professional Fees			12,414	22,500	9,250	8,000
Water Testing			7,058	14,000	8,750	10,000
Postage Expenses			8,544	10,000	11,399	11,500
Communications			17,043	14,500	10,586	17,850
Printing/Advertising			2,412	3,300	3,200	3,250
Membership Dues			1,008	1,750	600	1,225
Training			1,993	6,000	5,630	7,250
Ref. Materials/Manuals			220	300	500	400
Software			2,317	2,700	3,545	3,700
Electricity			111,236	120,000	103,000	120,000
Heating			1,695	5,000	4,250	5,000
Property Insurance			5,481	6,300	5,500	6,600
Lease/Rent Expense			1,735	3,000	2,900	3,000
R/M-Building-Comm.			6,609	8,000	3,500	7,500
R/M-Equipment-Comm.			1,523	3,000	5,400	3,750
R/M-System-Comm.			25,610	32,500	30,090	32,500
Office Supplies			1,576	1,300	750	1,500
Operating Supplies			2,158	2,000	2,000	2,250
Health & Safety Equipment			2,242	11,500	9,300	22,135
Miscellaneous Equipment			6,452	4,500	5,120	5,000
Chemicals			25,482	40,000	32,500	37,500
Softener Salt			112,925	140,000	117,300	137,500
Lab/Testing Supplies			4,291	4,200	4,300	4,500
Miscellaneous Expenses			1,943	1,750	1,500	1,750
Bad Debts			2,790	4,000	4,000	4,000
TOTAL OPERATIONS			\$ 409,609	\$ 702,950	\$ 449,283	\$ 671,110
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 135,235	\$ 19,500	\$ 20,600	\$ 20,000
Legal			0	0	0	0
Bld./Property			0	15,000	57,200	12,500
System			1,486,625	1,000,000	679,000	395,000
System Engineering			82,959	150,000	60,000	150,000
Meters			31,627	37,500	25,400	42,250
TOTAL CAPITAL			\$ 1,736,446	\$ 1,222,000	\$ 842,200	\$ 619,750
<b>Debt Service Detail</b>						
<b>AMR Loan - MCB</b>						
S. Cummings Impr. Bond			\$ 152,924	\$ 262,000	\$ 261,315	\$ 261,315
			7,860	7,938	7,919	0
TOTAL DEBT SERVICE			\$ 160,784	\$ 269,938	\$ 269,234	\$ 261,315
<b>Inter-Fund Transfer Detail</b>						
T/F to MERF			\$ 146,000	\$ 130,000	\$ 130,000	\$ 78,000
T/F to Capital Replacement Fund			22,409	34,527	34,527	30,712
T/F to L/A			404	1,000	600	750
T/F to City Hall			7,352	9,320	7,925	9,240
T/F to Streets			1,608	0	0	0
T/F to Social Security/Medicare			33,500	34,000	34,000	35,200
T/F to IMRF			17,000	17,500	17,500	18,000
T/F to Tornado Recovery			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 228,273	\$ 226,347	\$ 224,552	\$ 171,902
<b>Intra-Fund Transfers</b>						
Water Tower Reserve			\$ 0	\$ 0	\$ 0	\$ 250,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 250,000
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 3,154,020	\$ 3,066,935	\$ 2,392,369	\$ 2,609,277
<b>Depreciation Expense</b>						
System			\$ 356,324	\$ 380,000	\$ 360,000	\$ 380,000
Buildings			4,305	4,305	4,305	4,305
Equipment			29,477	28,000	35,000	38,000
			\$ 390,106	\$ 412,305	\$ 399,305	\$ 422,305

## 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 \$836.00 per residential dwelling unit and \$2,494.00 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1<sup>st</sup> 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 484,379	\$ 489,659	\$ 494,659
<b>REVENUES:</b>					
<i>Subd. Dev. Fees</i>	\$ 16,577	\$ 28,860	\$ 25,000	\$ 0	\$ 17,000
<i>Main Ext. Fees</i>	0	0	0	0	0
<i>Interest</i>	1,317	1,891	1,500	5,000	4,000
<i>Misc. Income</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 17,894</b>	<b>\$ 30,751</b>	<b>\$ 26,500</b>	<b>\$ 5,000</b>	<b>\$ 21,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	245,000	0	250,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 245,000</b>	<b>\$ 0</b>	<b>\$ 250,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 17,894	\$ 30,751	\$ (218,500)	\$ 5,000	\$ (229,000)
<b>Intra-Fund Transfers</b>	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 17,894</b>	<b>\$ 30,751</b>	<b>\$ (218,500)</b>	<b>\$ 5,000</b>	<b>\$ (229,000)</b>
<b>End. Cash Balance</b>					<b>\$ 265,659</b>

**SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	20,000	0	25,000
Purchase - System			0	225,000	0	225,000
TOTAL CAPITAL			\$ 0	\$ 245,000	\$ 0	\$ 250,000
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 245,000	\$ 0	\$ 250,000
<b><u>Intra-Fund Transfers</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 245,000	\$ 0	\$ 250,000



## 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 712,957	\$ 712,039	\$ 727,264
REVENUES:					
Connection Fees	\$ 33,718	\$ 12,653	\$ 21,000	\$ 6,225	\$ 10,375
WCB Conn. Fee Reimb.	0	0	0	0	0
COW Building Incentive	0	0	0	0	0
T/F from Gen. Unrest.	0	0	0	0	0
T/F from Water O & M	0	0	0	0	0
T/F from TIF No. 1	0	0	0	0	0
Interest	1,921	7,590	1,500	9,000	10,000
TOTAL	\$ 35,639	\$ 20,243	\$ 22,500	\$ 15,225	\$ 20,375
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	\$ 35,639	\$ 20,243	\$ 22,500	\$ 15,225	\$ 20,375
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 35,639	\$ 20,243	\$ 22,500	\$ 15,225	\$ 20,375
End. Cash Balance					\$ 747,639

**SUPPORTING DETAIL FOR WATER CONNECTION FEE**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase System			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 215,468	\$ 218,273	\$ 251,473
REVENUES:					
Rental Income	\$ 30,255	\$ 31,163	\$ 56,300	\$ 32,200	\$ 33,200
Interest	128	898	100	1,000	1,100
Misc. Revenue	0	0	0	0	0
T/F from Water O&M	0	0	0	0	250,000
TOTAL	\$ 30,383	\$ 32,061	\$ 56,400	\$ 33,200	\$ 284,300
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	22,619	23,140	5,000	0	15,000
Capital	0	0	25,000	0	500,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 22,619	\$ 23,140	\$ 30,000	\$ 0	\$ 515,000
Revenue Over (Under)					
Expenditures	\$ 7,764	\$ 8,921	\$ 26,400	\$ 33,200	\$ (230,700)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 7,764	\$ 8,921	\$ 26,400	\$ 33,200	\$ (230,700)
End. Cash Balance					\$ 20,773

**SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R/M-System-Cont.			\$ 4,300	\$ 5,000	\$ 0	\$ 15,000
Engineering Fees			18,319	0	0	0
Legal Fees			521	0	0	0
TOTAL OPERATIONS			\$ 23,140	\$ 5,000	\$ 0	\$ 15,000
<b><u>Capital Detail</u></b>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	25,000	0	50,000
Purchase - System			0	0	0	450,000
TOTAL CAPITAL			\$ 0	\$ 25,000	\$ 0	\$ 500,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 23,140	\$ 30,000	\$ 0	\$ 515,000
<b><u>Intra-Fund Transfers</u></b>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 23,140	\$ 30,000	\$ 0	\$ 515,000

## 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, 2018 are \$9.01 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 4,093,222	\$ 2,482,742	\$ 4,403,299
Min. Std. Balance					615,125
Surplus Funds					\$ 3,788,174
REVENUES:					
Metered Sales	\$ 2,005,681	\$ 2,286,460	\$ 2,150,000	\$ 2,200,000	\$ 2,250,000
N. Tazewell Wtr Dist.	145,274	151,605	155,000	148,000	150,000
Penalty Charges	23,066	41,935	40,000	50,000	45,000
Grant Proceeds	0	0	0	0	0
Interest	13,190	29,222	10,000	21,000	15,000
Sale of Equipment	0	0	0	0	0
Misc. Income	227	448	500	1,000	500
TOTAL COLLECTIONS	2,187,438	2,509,670	2,355,500	2,420,000	2,460,500
T/F From:					
GF Unrestricted	0	0	0	0	0
Tornado Recovery	20,883	0	0	0	0
STP2 Constr. Phase 2A	0	0	162,672	1,816,697	0
STP2 Constr. Phase 2B	0	0	250,000	0	0
Sewer Conn.	0	0	0	19,735	47,600
Sewer Bond 1997 Reserve	0	0	0	0	202,116
Sewer Bond 1997 Depr.	0	0	0	0	145,000
Sewer Bond 1997 P & I	0	0	0	0	44,826
TOTAL REVENUE	\$ 2,208,321	\$ 2,509,670	\$ 2,768,172	\$ 4,256,432	\$ 2,900,042
EXPENDITURES:					
Personnel	\$ 649,301	\$ 735,808	\$ 808,900	\$ 735,500	\$ 784,500
Operations	379,033	400,729	627,600	439,150	591,400
Capital	49,056	202,401	479,500	291,600	496,000
Debt Service	307,696	282,869	282,757	378,838	238,000
Inter-Fund Transfers	201,725	241,752	304,550	296,667	290,423
TOTAL	\$ 1,586,811	\$ 1,863,559	\$ 2,503,307	\$ 2,141,755	\$ 2,400,323
Revenue Over (Under) Expenditures	\$ 621,510	\$ 646,111	\$ 264,865	\$ 2,114,677	\$ 499,719
Intra-Fund Transfers	\$ 38,305	\$ 2,420,088	\$ 522,800	\$ 194,120	\$ 0
Net Rev. Over (Under) Exp.	\$ 583,205	\$ (1,773,977)	\$ (257,935)	\$ 1,920,557	\$ 499,719
End. Cash Balance					\$ 4,903,018

**SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT**

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
<b>Personnel Detail</b>						
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	0.95	0.95				
Water/Sewer Distr. Supv.	0.45	0.45				
Water Plant Supv.	0.10	0.10				
WTP Operator	0.10	0.10				
Laborers	3.90	3.90				
Meter Reader	0.00	0.00				
Cust. Serv. Specialists	1.25	1.25				
HR/Cust. Serv. Supv.	0.15	0.15				
PW Seasonal	0.25	0.25	\$ 445,925	\$ 494,000	\$ 465,000	\$ 515,000
Part Time Wages			9,133	6,500	6,500	6,600
Overtime			39,596	37,500	35,000	39,000
Standby			8,854	9,000	9,000	10,000
Unused Sick Time			4,636	7,600	5,000	8,000
Group Insurance			178,899	197,000	165,000	164,000
Retiree Health Insurance			22,204	28,000	28,000	23,000
Health Savings Plan Contribution			6,002	7,000	6,500	6,900
Unemployment Insurance Tax			1,066	1,800	900	1,000
Workers Comp. Insurance			18,094	18,500	13,000	9,000
Uniform Rental			1,399	2,000	1,600	2,000
TOTAL FTE YEARS	8.80	8.80				
TOTAL PERSONNEL			\$ 735,808	\$ 808,900	\$ 735,500	\$ 784,500
<b>Operations Detail</b>						
R/M-Building-Cont.			\$ 2,216	\$ 70,000	\$ 17,000	\$ 23,000
R/M-Equipment-Cont.			9,930	17,500	7,250	14,500
R/M-System-Cont.			42,479	50,000	40,000	61,000
Engineering Fees			0	50,000	0	50,000
Legal Fees			1,612	2,500	5,000	5,000
Drug & Alcohol Testing			233	250	200	250
Data Processing Support			11,938	14,600	12,700	14,750
Professional Fees			6,612	18,500	5,500	8,500
Sewer Testing			4,635	7,500	6,500	7,000
Postage Expenses			8,530	10,000	12,000	10,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			17,913	12,900	11,900	13,000
Printing/Advertising			2,258	2,800	2,250	2,500
Membership Dues			10	250	250	250
Training			854	6,000	3,000	3,500
Reference Materials/Manuals			220	500	450	500
Software			2,317	1,600	3,150	3,150
Electricity			159,444	175,000	150,000	175,000
Heating			4,466	5,700	2,000	5,000
Property Insurance			8,171	10,000	10,000	11,000
Lease/Rent Expense			6,957	10,000	4,500	6,500
Contractual Services			518	12,500	8,000	27,000
R/M-Building-Comm.			6,734	12,500	7,000	12,500
R/M-Equipment-Comm.			9,272	7,000	5,000	7,000
R/M-System-Comm.			26,134	35,000	42,000	28,000
Office Supplies			750	1,500	1,150	1,500
Operating Supplies			3,093	5,000	4,000	5,000
Health & Safety Equipment			5,309	4,000	3,800	4,000
Miscellaneous Equipment			8,397	11,000	9,500	10,000
Chemicals			8,783	28,000	23,250	36,500
Lab/Testing Supplies			8,177	9,000	6,500	8,000
Supplies-Filter Sand			0	0	0	0
Miscellaneous Expenses			810	2,500	300	2,500
Bad Debts			6,957	9,000	10,000	10,000
TOTAL OPERATIONS			\$ 400,729	\$ 627,600	\$ 439,150	\$ 591,400
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 59,380	\$ 10,000	\$ 10,500	\$ 26,000
Bldg./Property			0	25,000	0	35,000
System			143,021	394,500	266,100	385,000
System Engineering			0	50,000	15,000	50,000
TOTAL CAPITAL			\$ 202,401	\$ 479,500	\$ 291,600	\$ 496,000
<b>Debt Service Detail</b>						
Cummings/Cruger Sanitary Sewer Bond			\$ 64,306	\$ 64,306	\$ 63,691	\$ 0
S. Cummings Impr. Bond			22,106	22,106	21,895	0
STP2 IEPA Loan, Phase 2A			0	0	98,673	238,000
STP2 Exp. 1997 (MCB)			196,457	196,344	194,579	0
TOTAL DEBT SERVICE			\$ 282,869	\$ 282,757	\$ 378,838	\$ 238,000
<b>Inter-Fund Transfer Detail</b>						
T/F to Water			\$ 15,813	\$ 18,750	\$ 12,662	\$ 21,125
T/F to MERF			127,000	170,000	170,000	139,000
T/F to Capital Replacement Fund			27,075	40,980	40,980	53,508
T/F to L/A			404	1,000	600	750
T/F to City Hall			7,352	9,320	7,925	9,240
T/F to Streets			3,608	0	0	0
T/F to Social Security/Medicare			39,500	42,500	42,500	44,300
T/F to IMRF			21,000	22,000	22,000	22,500
T/F to Tornado Recovery			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 241,752	\$ 304,550	\$ 296,667	\$ 290,423
TOTAL EXPENDITURES			\$ 1,863,559	\$ 2,503,307	\$ 2,141,755	\$ 2,400,323
<b>Intra-Fund Transfers</b>						
T/F to STP2 Construction, Phase 2A			\$ 2,262,885	\$ 206,000	\$ 0	\$ 0
T/F to STP2 Construction, Phase 2B			157,203	0	194,120	0
T/F to Sewer Bond P & I - Ph. 2A			0	190,400	0	0
T/F to Sewer Bond Reserves - Ph. 2A			0	95,200	0	0
T/F to Sewer Bond Depreciation - Ph. 2A			0	31,200	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 2,420,088	\$ 522,800	\$ 194,120	\$ 0
TOTAL EXPENDITURES			\$ 4,283,647	\$ 3,026,107	\$ 2,335,875	\$ 2,400,323
<b>INCL. INTRA-FUND TRANSFERS</b>						
<b>Depreciation Expense</b>						
System			\$ 622,858	\$ 635,000	\$ 635,000	\$ 650,000
Buildings			1,698	2,500	2,500	3,000
Equipment			13,235	12,000	15,000	16,500
			\$ 637,791	\$ 649,500	\$ 652,500	\$ 669,500

## 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 \$836.00 per residential dwelling unit and \$2,494.00 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1<sup>st</sup> 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 41,997	\$ 69,992	\$ 70,792
REVENUES:					
Subd. Dev. Fees	\$ 27,879	\$ 28,860	\$ 25,000	\$ 0	\$ 17,000
T/F from Sewer O & M	0	0	0	0	0
T/F from SWM	0	0	0	0	0
Interest	67	255	0	800	1,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUE	\$ 27,946	\$ 29,115	\$ 25,000	\$ 800	\$ 18,000
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	\$ 27,946	\$ 29,115	\$ 25,000	\$ 800	\$ 18,000
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 27,946	\$ 29,115	\$ 25,000	\$ 800	\$ 18,000
End. Cash Balance					\$ 88,792

**SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
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
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
SWM			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 2,847,625	\$ 2,792,852	\$ 2,521,516
<b>REVENUES:</b>					
Connection Fees	\$ 329,172	\$ 100,371	\$ 215,000	\$ 50,000	\$ 108,000
WCB Conn. Fee Reimb.	0	0	0	0	0
COW Building Incentive	0	0	0	0	0
T/F from Gen. Unrest.	0	0	0	0	0
T/F from Swr Bd Res (2009)	0	0	0	0	0
T/F from Swr Bd Depr (2009)	0	0	0	0	0
T/F from Swr Bd Constr	0	0	0	0	0
Interest	8,441	31,118	14,000	35,000	40,000
<b>TOTAL REVENUE</b>	<b>\$ 337,613</b>	<b>\$ 131,489</b>	<b>\$ 229,000</b>	<b>\$ 85,000</b>	<b>\$ 148,000</b>
<b>EXPENDITURES:</b>					
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
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Revenue Over (Under)					
Expenditures	\$ 337,613	\$ 131,489	\$ 229,000	\$ 85,000	\$ 148,000
Intra-Fund Transfers	365,700	341,040	471,301	356,336	353,194
Net Rev. Over (Under) Exp.	\$ (28,087)	\$ (209,551)	\$ (242,301)	\$ (271,336)	\$ (205,194)
End. Cash Balance					\$ 2,316,322

**SUPPORTING DETAIL FOR SEWER CONNECTION FEE**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
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
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
T/F to Sewer O & M			\$ 0	\$ 0	\$ 19,735	\$ 47,600
T/F to STP2 Construction, Phase 2A			0	51,500	0	0
T/F to Sewer Bond P & I - IEPA Loan Ph. 2A			0	47,600	0	0
T/F to Sewer Bond Reserve - IEPA Loan Ph. 2A			0	23,800	0	0
T/F to Sewer Bond Depreciation - IEPA Loan Ph. 2A			0	7,800	0	0
T/F to Sewer Bond P & I - 2009 IEPA Loan			289,440	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			51,600	51,155	47,155	16,148
TOTAL INTRA-FUND TRANSFERS			\$ 341,040	\$ 471,301	\$ 356,336	\$ 353,194
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 341,040	\$ 471,301	\$ 356,336	\$ 353,194

## 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 was paid off in August 2017 and the remaining balance will be transferred back to the Sewer Fund in FY18-19.

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

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 44,154	\$ 44,326	\$ 44,826
REVENUES:					
Interest	\$ 129	\$ 172	\$ 0	\$ 500	\$ 0
T/F From: Sewer O & M	0	0	0	0	0
TOTAL	\$ 129	\$ 172	\$ 0	\$ 500	\$ 0
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	44,826
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,826
Revenue Over (Under) Expenditures	\$ 129	\$ 172	\$ 0	\$ 500	\$ (44,826)
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
1997 IEPA Loan Principal			\$ 0	\$ 0	\$ 0	\$ 0
1997 IEPA Loan Interest			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Sewer Fund			0	0	0	44,826
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 44,826
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 44,826

## 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 1/120<sup>th</sup> 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 was paid off in August 2017 and the remaining balance will be transferred to the Sewer Fund in FY18-19.

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

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 202,116	\$ 202,116	\$ 202,116
<b>REVENUES:</b>					
<i>Interest</i>	\$ 696	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	(696)	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<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	202,116
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 202,116
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ (202,116)
<b>End. Cash Balance</b>					\$ 0

## 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 was paid off in August 2017 and the remaining balance will be transferred to the Sewer Fund in FY18-19.

### **SEWER BOND DEPRECIATION ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY**

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

## 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 133,498	\$ 133,794	\$ 133,794
REVENUES:					
Interest	\$ 243	\$ 302	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	0	0	0	0	0
Sewer Conn. Fees	311,940	289,440	289,446	289,446	289,446
TOTAL	\$ 312,183	\$ 289,742	\$ 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	289,446	289,446	289,446	289,446	289,446
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
Revenue Over (Under)					
Expenditures	\$ 22,737	\$ 296	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 133,794

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
2009 IEPA Loan Principal			289,446	289,446	289,446	289,446
TOTAL DEBT SERVICE			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
<b><u>Inter-Fund Transfer Detail</u></b>						
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 1/24<sup>th</sup> 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 289,446	\$ 289,446	\$ 289,446
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewerage Fund</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<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
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 452,637	\$ 453,250	\$ 505,405
REVENUES:					
Interest	\$ 1,070	\$ 1,713	\$ 1,000	\$ 5,000	\$ 0
T/F From:					
Sewer O & M	0	0	0	0	0
Sewer Conn. Fees	53,760	51,600	51,155	47,155	16,148
TOTAL	\$ 54,830	\$ 53,313	\$ 52,155	\$ 52,155	\$ 16,148
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	\$ 54,830	\$ 53,313	\$ 52,155	\$ 52,155	\$ 16,148
End. Cash Balance					\$ 521,553

## 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 completed in FY17-18. This project replaces sewage treatment capacity lost when STP No. 1 is taken out of service as well as provides increased capacity for future growth. A \$3,881,920 loan was secured from the IEPA for a nineteen and a half-year term at a 1.75% annual interest rate.

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

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 162,672	\$ (1,276,703)	\$ 0
REVENUES:					
Loan Proceeds	\$ 0	\$ 0	\$ 1,392,500	\$ 3,900,000	\$ 0
Interest	472	633	0	1,900	0
T/F From					
Sewer O&M	36,136	2,262,885	206,000	0	0
Sewer Conn. Fees	0	0	51,500	0	0
TOTAL REVENUE	\$ 36,608	\$ 2,263,518	\$ 1,650,000	\$ 3,901,900	\$ 0
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	39,588	3,699,035	1,650,000	808,500	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 39,588	\$ 3,699,035	\$ 1,650,000	\$ 808,500	\$ 0
Revenue Over (Under)					
Expenditures	\$ (2,980)	\$ (1,435,517)	\$ 0	\$ 3,093,400	\$ 0
Intra-Fund Transfers	0	0	162,672	1,816,697	0
Net Rev. Over (Under) Exp.	\$ (2,980)	\$ (1,435,517)	\$ (162,672)	\$ 1,276,703	\$ 0
End. Cash Balance					\$ 0

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

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
System			\$ 3,280,996	\$ 1,500,000	\$ 722,000	\$ 0
System Engineering			410,539	150,000	86,500	0
System Legal			7,500	0	0	0
TOTAL CAPITAL			\$ 3,699,035	\$ 1,650,000	\$ 808,500	\$ 0
<b><u>Debt Service Detail</u></b>						
IEPA Loan - Phase 2A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 3,699,035	\$ 1,650,000	\$ 808,500	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
Sewer O & M			\$ 0	\$ 162,672	\$ 1,816,697	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 162,672	\$ 1,816,697	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 3,699,035	\$ 1,812,672	\$ 2,625,197	\$ 0

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

### Core Service, Purpose or Function

This account was established in advance of approval of the IEPA loan for the Phase 2A Sewer Treatment Plant Expansion. The bond ordinance does not require separate accounts for principal and interest and thus this fund can be eliminated and debt service payments accounted for in the Sewer Fund.

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

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	0	0	190,400	0	0
Sewer Conn. Fees	0	0	47,600	0	0
TOTAL	\$ 0	\$ 0	\$ 238,000	\$ 0	\$ 0
EXPENDITURES					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	238,000	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 238,000	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

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

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>IEPA Ph. 2A Loan Prinicipal</i>			0	238,000	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 238,000	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 238,000	\$ 0	\$ 0

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

### Core Service, Purpose or Function

This account was established in advance of approval of the IEPA loan for the Phase 2A Sewer Treatment Plant Expansion. The bond ordinance does not include bond reserve requirements and thus this fund can be eliminated.

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

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T/F From:					
Sewer O & M	0	0	95,200	0	0
Sewer Conn. Fees	0	0	23,800	0	0
TOTAL	\$ 0	\$ 0	\$ 119,000	\$ 0	\$ 0
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	\$ 119,000	\$ 0	\$ 0
End. Cash Balance					\$ 0

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

### Core Service, Purpose or Function

This account was established in advance of approval of the IEPA loan for the Phase 2A Sewer Treatment Plant Expansion. The bond ordinance does not include bond depreciation requirements and thus this fund can be eliminated.

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

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	31,200	0	0
<i>Sewer Conn. Fees</i>	0	0	7,800	0	0
TOTAL	\$ 0	\$ 0	\$ 39,000	\$ 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	\$ 39,000	\$ 0	\$ 0
End. Cash Balance					\$ 0



## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ (19,120)	\$ 0
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 2,317,500	\$ 0	\$ 1,772,500
<i>T/F From</i>					
<i>Sewer O&amp;M</i>	2,169	157,203	0	194,120	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 2,169</b>	<b>\$ 157,203</b>	<b>\$ 2,317,500</b>	<b>\$ 194,120</b>	<b>\$ 1,772,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	1,291	176,323	2,067,500	175,000	1,772,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,291</b>	<b>\$ 176,323</b>	<b>\$ 2,067,500</b>	<b>\$ 175,000</b>	<b>\$ 1,772,500</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 878	\$ (19,120)	\$ 250,000	\$ 19,120	\$ 0
<b>Intra-Fund Transfers</b>	0	0	250,000	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 878</b>	<b>\$ (19,120)</b>	<b>\$ 0</b>	<b>\$ 19,120</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					\$ 0

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

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
System			\$ 0	\$ 1,560,000	\$ 0	\$ 1,560,000
System Engineering			176,323	450,000	175,000	175,000
System Legal			0	57,500	0	37,500
TOTAL CAPITAL			\$ 176,323	\$ 2,067,500	\$ 175,000	\$ 1,772,500
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 176,323	\$ 2,067,500	\$ 175,000	\$ 1,772,500
<b><u>Intra-Fund Transfers</u></b>						
Sewer			\$ 0	\$ 250,000	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 176,323	\$ 2,317,500	\$ 175,000	\$ 1,772,500

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 1,783,112	\$ 1,882,693	\$ 1,958,623
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF L/A</i>	\$ 7,200	\$ 7,400	\$ 6,300	\$ 6,300	\$ 3,400
<i>GF Streets</i>	279,500	455,000	427,000	427,000	390,000
<i>GF Police</i>	260,000	248,000	272,000	272,000	255,000
<i>GF P/Z</i>	4,500	2,100	2,100	2,100	2,100
<i>Cemetery</i>	1,800	9,800	11,000	11,000	9,000
<i>Water</i>	110,500	146,000	130,000	130,000	78,000
<i>Sewer</i>	115,000	127,000	170,000	170,000	139,000
<i>Pol. Spec. Proj. (Pol. Veh.)</i>	0	0	0	0	0
<i>Pol. Spec. Proj. (Canine)</i>	0	0	0	0	0
<i>Tornado Recovery</i>	0	0	0	0	0
<i>Interest</i>	5,817	16,435	7,000	20,000	20,000
<i>Insurance Proceeds</i>	0	0	0	0	0
<i>Fuel Sales</i>	12,369	12,900	15,000	15,000	15,000
<i>Miscellaneous</i>	1,642	49	0	500	0
<i>Sale of Equipment</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 798,328</b>	<b>\$ 1,024,684</b>	<b>\$ 1,040,400</b>	<b>\$ 1,053,900</b>	<b>\$ 911,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 100,128	\$ 108,840	\$ 115,850	\$ 108,230	\$ 111,840
<i>Operations</i>	265,984	257,386	352,700	264,740	325,510
<i>Capital</i>	407,914	461,495	838,000	605,000	554,200
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 774,026</b>	<b>\$ 827,721</b>	<b>\$ 1,306,550</b>	<b>\$ 977,970</b>	<b>\$ 991,550</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 24,302</b>	<b>\$ 196,963</b>	<b>\$ (266,150)</b>	<b>\$ 75,930</b>	<b>\$ (80,050)</b>
<b>End. Cash Balance</b>					<b>\$ 1,878,573</b>

**SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
Public Works Manager	0.10	0.10				
Mechanic	1.00	1.00				
Regular Salaries			\$ 68,023	\$ 72,000	\$ 71,200	\$ 74,000
Overtime			1,949	4,000	4,300	4,500
Standby			0	500	0	500
Unused Sick Time			830	1,200	1,200	1,200
Group Insurance			32,649	32,000	26,000	26,000
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			1,063	1,100	1,100	1,200
Payroll Taxes			135	250	130	140
Workers Comp. Insurance			2,683	3,200	2,600	2,500
Uniform Rental			1,508	1,600	1,700	1,800
TOTAL FTE YEARS	1.10	1.10				
TOTAL PERSONNEL			\$ 108,840	\$ 115,850	\$ 108,230	\$ 111,840
<b><u>Operations Detail</u></b>						
R/M-Contractual			\$ 43,915	\$ 46,500	\$ 49,000	\$ 47,500
Drug & Alcohol Testing			36	50	25	50
Professional Fees			0	300	300	300
Communications			0	0	0	0
Membership Dues			0	100	0	660
Training			0	250	500	500
Reference Materials/Manuals			75	250	0	0
Property Insurance			29,039	33,500	33,500	32,500
Lease/Rent Expense			16,846	25,000	5,615	6,500
R/M-Commodities			51,201	65,000	45,000	55,000
Operating Supplies			1,350	1,500	2,000	2,000
Miscellaneous Equipment			1,045	4,000	2,000	2,500
Fuel			113,105	175,000	124,000	175,000
Misc. Expenses			774	1,250	2,800	3,000
TOTAL OPERATIONS			\$ 257,386	\$ 352,700	\$ 264,740	\$ 325,510
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Vehicles & Equipment			\$ 461,495	\$ 838,000	\$ 605,000	\$ 554,200
TOTAL CAPITAL			\$ 461,495	\$ 838,000	\$ 605,000	\$ 554,200
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 827,721	\$ 1,306,550	\$ 977,970	\$ 991,550
<b><u>Depreciation Expense</u></b>						
Motorized Equipment			\$ 230,715	\$ 240,000	\$ 240,000	\$ 250,000

## 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 as deemed necessary. 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 101,076	\$ 101,076	\$ 262,783
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF L/A</i>	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000	\$ 300
<i>GF City Hall</i>	0	3,125	9,828	9,828	9,828
<i>GF Streets</i>	0	8,456	6,637	6,637	9,151
<i>GF Police</i>	0	13,068	13,068	13,068	20,462
<i>GF P/Z</i>	0	2,500	2,500	2,500	2,500
<i>Pol. Spec. Proj.</i>	0	15,008	15,008	15,008	15,008
<i>ESDA</i>	0	32,659	32,659	32,659	21,849
<i>Water</i>	0	22,409	34,527	34,527	30,712
<i>Sewer</i>	0	27,075	40,980	40,980	53,508
<i>Interest</i>	0	399	500	1,500	1,600
<i>Miscellaneous</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 129,699	\$ 160,707	\$ 161,707	\$ 164,918
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	7,500	11,000	0	44,290
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 7,500	\$ 11,000	\$ 0	\$ 44,290
<b>Revenue Over (Under) Expenditures</b>	\$ 0	\$ 122,199	\$ 149,707	\$ 161,707	\$ 120,628
<b>End. Cash Balance</b>					<b>\$ 383,411</b>

**SUPPORTING DETAIL FOR CAPITAL REPLACEMENT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Equipment			\$ 7,500	\$ 11,000	\$ 0	\$ 44,290
TOTAL CAPITAL			\$ 7,500	\$ 11,000	\$ 0	\$ 44,290
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 7,500	\$ 11,000	\$ 0	\$ 44,290
<b><u>Depreciation Expense</u></b>						
Equipment			\$ 375	\$ 1,000	\$ 400	\$ 600

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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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 288,050	\$ 290,373	\$ 260,198
<b>REVENUES:</b>					
<i>Footings</i>	\$ 2,000	\$ -	\$ 1,500	\$ 2,600	\$ 1,500
<i>Grave Sales</i>	45,450	44,150	30,000	20,000	30,000
<i>Columbarium Niche Sales</i>	0	5,400	15,000	5,000	10,000
<i>Interment Fees</i>	34,500	50,000	37,500	35,000	35,000
<i>Interest</i>	1,253	1,282	1,200	2,200	2,500
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Miscellaneous Inc.</i>	680	680	500	800	500
<b>TOTAL</b>	<b>\$ 83,883</b>	<b>\$ 101,512</b>	<b>\$ 85,700</b>	<b>\$ 65,600</b>	<b>\$ 79,500</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 68,864	\$ 69,710	\$ 73,650	\$ 65,270	\$ 69,600
<i>Operations</i>	4,754	15,146	34,525	19,505	31,300
<i>Capital</i>	28,658	5,780	0	0	25,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,800	9,800	11,000	11,000	9,000
<b>TOTAL</b>	<b>\$ 104,076</b>	<b>\$ 100,436</b>	<b>\$ 119,175</b>	<b>\$ 95,775</b>	<b>\$ 134,900</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (20,193)</b>	<b>\$ 1,076</b>	<b>\$ (33,475)</b>	<b>\$ (30,175)</b>	<b>\$ (55,400)</b>
<b>End. Cash Balance</b>					<b>\$ 204,798</b>

**SUPPORTING DETAIL FOR CEMETERY FUND**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Personnel Detail</b>						
Street/Cemetery Supervisor	0.15	0.15				
Regular Salaries			\$ 9,365	\$ 10,500	\$ 10,300	\$ 11,000
City Clerk	0.15	0.15	7,574	7,700	7,600	7,900
Cemetery Sexton	0.50	0.50				
Grounds Mtnce.	0.50	0.50				
Part Time Wages			38,958	42,000	37,100	40,100
Standby			0	0	0	0
Overtime			1,423	1,400	800	1,000
Unused Sick Time			116	200	120	200
Group Insurance			7,427	6,500	4,500	4,800
Retiree Health Insurance			2,063	2,400	2,400	2,100
Health Savings Plan Contribution			0	0	0	0
Uniform Rental			0	0	0	0
Workers Comp. Insurance			2,445	2,500	2,200	2,200
Unemployment Insurance Tax			339	450	250	300
<b>TOTAL FTE YEARS</b>	<b>1.30</b>	<b>1.30</b>				
<b>TOTAL PERSONNEL</b>			\$ 69,710	\$ 73,650	\$ 65,270	\$ 69,600
<b>Operations Detail</b>						
R/M Equipment-Cont.			\$ 0	\$ 200	\$ 0	\$ 200
R/M Grounds-Cont.			5,060	20,000	15,000	17,250
Engineering Fees			0	0	0	0
Legal Fees			0	1,500	0	1,500
Consultation Fees			0	6,000	0	6,000
Postage			177	200	200	200
Communications			435	425	400	425
Electricity			612	750	625	750
Property Insurance			203	300	230	300
Lease/Rent Expense			0	200	175	200
R/M Equipment-Comm.			178	350	200	250
R/M Grounds-Comm.			5,865	2,500	1,000	2,500
Office Supplies			12	50	75	75
Operating Supplies			663	500	0	0
Miscellaneous Equipment			1,669	1,250	1,250	1,250
Misc. Expenses			272	300	350	400
Bad Debt Expense			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 15,146	\$ 34,525	\$ 19,505	\$ 31,300
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	0	0
System			0	0	0	0
Cemetery Impr.			5,780	0	0	25,000
Engineering			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 5,780	\$ 0	\$ 0	\$ 25,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
MERF			\$ 9,800	\$ 11,000	\$ 11,000	\$ 9,000
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 9,800	\$ 11,000	\$ 11,000	\$ 9,000
<b>TOTAL EXPENDITURES</b>			\$ 100,436	\$ 119,175	\$ 95,775	\$ 134,900

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 29,225	\$ 32,814	\$ 38,077
<b>REVENUES:</b>					
<i><b>Tax:</b></i>					
<b>Property</b>	\$ 3,281	\$ 3,274	\$ 3,300	\$ 3,312	\$ 3,300
<b>Interest</b>	46	143	100	150	100
<b>Miscellaneous Inc.</b>	0	0	0	0	0
<i><b>T/F From:</b></i>					
<b>GC Unrestricted</b>	5,000	37,500	68,000	55,000	38,000
<b>Police Spec. Proj.</b>	0	0	0	0	0
<b>TOTAL</b>	\$ 8,327	\$ 40,917	\$ 71,400	\$ 58,462	\$ 41,400
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations</b>	7,162	6,738	9,200	4,540	9,330
<b>Capital</b>	0	0	29,000	16,000	5,000
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	0	32,659	32,659	32,659	21,849
<b>TOTAL</b>	\$ 7,162	\$ 39,397	\$ 70,859	\$ 53,199	\$ 36,179
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 1,165	\$ 1,520	\$ 541	\$ 5,263	\$ 5,221
<b>End. Cash Balance</b>					\$ 43,298

**SUPPORTING DETAIL FOR ESDA FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R & M Bldg. (Contr.)			\$ 0	\$ 0	\$ 0	\$ 0
R&M Equip. (Contr.)			4,456	3,500	0	3,500
Communications			0	0	0	0
Property Insurance			396	500	500	530
Lease/Rent Expense			1,870	2,000	2,040	2,100
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			16	500	500	500
Miscellaneous Equipment			0	2,500	1,500	2,500
Miscellaneous Expenses			0	200	0	200
TOTAL OPERATIONS			\$ 6,738	\$ 9,200	\$ 4,540	\$ 9,330
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 29,000	\$ 16,000	\$ 5,000
TOTAL CAPITAL			\$ 0	\$ 29,000	\$ 16,000	\$ 5,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Capital Replacement Fund			\$ 32,659	\$ 32,659	\$ 32,659	\$ 21,849
TOTAL INTER-FUND TRANSFERS			\$ 32,659	\$ 32,659	\$ 32,659	\$ 21,849
TOTAL EXPENDITURES			\$ 39,397	\$ 70,859	\$ 53,199	\$ 36,179

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
	\$ 22,535	\$ 26,675	\$ 30,399	\$ 32,312	\$ 38,312
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 29,849	\$ 31,587	\$ 32,000	\$ 31,800	\$ 29,000
<i>Interest</i>	50	155	100	200	100
<b>TOTAL</b>	<b>\$ 29,899</b>	<b>\$ 31,742</b>	<b>\$ 32,100</b>	<b>\$ 32,000</b>	<b>\$ 29,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	25,759	26,105	32,000	26,000	29,000
<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
<b>TOTAL</b>	<b>\$ 25,759</b>	<b>\$ 26,105</b>	<b>\$ 32,000</b>	<b>\$ 26,000</b>	<b>\$ 29,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 4,140</b>	<b>\$ 5,637</b>	<b>\$ 100</b>	<b>\$ 6,000</b>	<b>\$ 100</b>
<b>End. Cash Balance</b>					<b>\$ 38,412</b>

**SUPPORTING DETAIL FOR AUDIT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Consultation Fees</i>			\$ 26,105	\$ 32,000	\$ 26,000	\$ 29,000
TOTAL OPERATIONS			\$ 26,105	\$ 32,000	\$ 26,000	\$ 29,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 26,105	\$ 32,000	\$ 26,000	\$ 29,000

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>	\$ 227,588	\$ 217,335	\$ 201,475	\$ 197,693	\$ 198,239
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 74,565	\$ 74,040	\$ 90,000	\$ 89,546	\$ 104,000
<i>Interest</i>	133	1,184	120	1,000	1,000
<i>Miscellaneous Inc.</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 74,698	\$ 75,224	\$ 90,120	\$ 90,546	\$ 105,000
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	84,951	94,866	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
<b>TOTAL</b>	\$ 84,951	\$ 94,866	\$ 105,000	\$ 90,000	\$ 105,000
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ (10,253)	\$ (19,642)	\$ (14,880)	\$ 546	\$ 0
<b>End. Fund Balance</b>					\$ 198,239

**SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Insurance (Other)</i>			\$ 94,866	\$ 105,000	\$ 90,000	\$ 105,000
TOTAL OPERATIONS			\$ 94,866	\$ 105,000	\$ 90,000	\$ 105,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 94,866	\$ 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 599,911	\$ 750,676	\$ 783,847
<b>REVENUES:</b>					
<i>State Allotment</i>	\$ 387,111	\$ 383,594	\$ 390,000	\$ 390,000	\$ 420,000
<i>High Growth</i>	21,711	21,731	0	10,671	0
<i>Capital Bill</i>	0		0	0	0
<i>Tornado Recovery</i>	5,623,372	722,541	0	0	0
<i>Local Fuel Tax</i>	0	0	0	0	0
<i>Interest</i>	20,673	5,092	2,000	7,500	5,000
<b>TOTAL</b>	<b>\$ 6,052,867</b>	<b>\$ 1,132,958</b>	<b>\$ 392,000</b>	<b>\$ 408,171</b>	<b>\$ 425,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	6,488,256	1,070,130	831,877	375,000	925,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,488,256</b>	<b>\$ 1,070,130</b>	<b>\$ 831,877</b>	<b>\$ 375,000</b>	<b>\$ 925,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (435,389)</b>	<b>\$ 62,828</b>	<b>\$ (439,877)</b>	<b>\$ 33,171</b>	<b>\$ (500,000)</b>
<b>End. Cash Balance</b>					<b>\$ 283,847</b>

**SUPPORTING DETAIL FOR MFT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R/M Street Misc. - Cont.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
System Construction			\$ 1,041,628	\$ 781,877	\$ 375,000	\$ 900,000
System Engineering			28,502	50,000	0	25,000
System Legal			0	0	0	0
Bld/Property			0	0	0	0
TOTAL CAPITAL			\$ 1,070,130	\$ 831,877	\$ 375,000	\$ 925,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 1,070,130	\$ 831,877	\$ 375,000	\$ 925,000

## 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 14.48% for 2018.

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

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>	\$ 176,611	\$ 190,045	\$ 161,765	\$ 178,402	\$ 176,796
<b>REVENUES:</b>					
<i><b>Tax:</b></i>					
<i><b>Property - IMRF</b></i>	\$ 308,189	\$ 325,720	\$ 355,000	\$ 353,094	\$ 375,000
<i><b>Property - Soc. Sec./MC</b></i>	0	0	0	0	0
<i><b>Property Repl.</b></i>	16,901	18,371	18,000	14,000	15,000
<i><b>Interest</b></i>	1,034	1,123	1,100	1,800	1,500
<b>TOTAL COLLECTIONS</b>	326,124	345,214	374,100	368,894	391,500
<i><b>T/F From:</b></i>					
<i><b>Water</b></i>	\$ 16,300	\$ 17,000	\$ 17,500	\$ 17,500	\$ 18,000
<i><b>Sewer</b></i>	19,000	21,000	22,000	22,000	22,500
<b>TOTAL</b>	\$ 361,424	\$ 383,214	\$ 413,600	\$ 408,394	\$ 432,000
<b>EXPENDITURES:</b>					
<i><b>Personnel</b></i>	\$ 347,990	\$ 394,857	\$ 440,000	\$ 410,000	\$ 440,000
<i><b>Operations</b></i>	0	0	0	0	0
<i><b>Capital</b></i>	0	0	0	0	0
<i><b>Debt Service</b></i>	0	0	0	0	0
<i><b>Inter-Fund Transfers</b></i>	0	0	0	0	0
<b>TOTAL</b>	\$ 347,990	\$ 394,857	\$ 440,000	\$ 410,000	\$ 440,000
<b>Revenue Over (Under) Expenditures</b>	\$ 13,434	\$ (11,643)	\$ (26,400)	\$ (1,606)	\$ (8,000)
<b>End. Fund Balance</b>					\$ 168,796

**SUPPORTING DETAIL FOR IMRF FUND**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			394,857	440,000	410,000	440,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 394,857	\$ 440,000	\$ 410,000	\$ 440,000
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
T/F to Social Security/Medicare			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 394,857	\$ 440,000	\$ 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>	\$ 204,364	\$ 224,811	\$ 210,546	\$ 228,316	\$ 227,784
<b>REVENUES:</b>					
<i><b>Tax:</b></i>					
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	243,584	246,735	270,000	268,568	290,000
<i>Property Repl.</i>	0	7,623	0	12,000	13,000
<i>Interest</i>	1,039	1,221	1,100	2,400	2,000
<b>TOTAL COLLECTIONS</b>	244,623	255,579	271,100	282,968	305,000
<i><b>T/F From:</b></i>					
<i>Water</i>	\$ 33,000	\$ 33,500	\$ 34,000	\$ 34,000	\$ 35,200
<i>Sewer</i>	39,000	39,500	42,500	42,500	44,300
<i>IMRF</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 316,623	\$ 328,579	\$ 347,600	\$ 359,468	\$ 384,500
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 296,176	\$ 325,074	\$ 360,000	\$ 360,000	\$ 380,000
<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
<b>TOTAL</b>	\$ 296,176	\$ 325,074	\$ 360,000	\$ 360,000	\$ 380,000
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 20,447	\$ 3,505	\$ (12,400)	\$ (532)	\$ 4,500
<b>End. Fund Balance</b>					\$ 232,284

**SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND**

	<b>FTE YEARS 17-18</b>	<b>FTE YEARS 18-19</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST.ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 325,074	\$ 360,000	\$ 360,000	\$ 380,000
IMRF Payments			0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 325,074	\$ 360,000	\$ 360,000	\$ 380,000
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 325,074	\$ 360,000	\$ 360,000	\$ 380,000

## 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. These activities are funded through transfers from General Fund as well as rental income from farm ground owned.

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

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 213,525	\$ 208,503	\$ 225,153
REVENUES:					
Miscellaneous Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental Income	51,843	51,862	52,200	52,200	53,300
Grant Income	0	0	204,000	0	204,000
Interest	340	845	200	1,800	2,000
T/F From:					
GF Unrestricted	125,000	0	0	0	0
Swr. Sub. Dev.	0	0	0	0	0
Pol Spec Proj.	0	0	0	0	0
TOTAL	\$ 177,183	\$ 52,707	\$ 256,400	\$ 54,000	\$ 259,300
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	0
Operations	15,780	21,152	12,200	24,500	36,000
Capital	30,399	5,036	339,500	12,850	347,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 46,179	\$ 26,188	\$ 351,700	\$ 37,350	\$ 383,000
Revenue Over (Under)					
Expenditures	\$ 131,004	\$ 26,519	\$ (95,300)	\$ 16,650	\$ (123,700)
End. Cash Balance					\$ 101,453

**SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b><u>Operations Detail</u></b>						
<i>Other Professional Fees</i>			\$ 10,517	\$ 7,000	\$ 9,250	\$ 10,000
<i>Repair &amp; Mtne. - Commodities</i>			0	0	0	0
<i>Lease/Rent Expense</i>			0	0	10,000	20,000
<i>Miscellaneous Expense</i>			10,635	5,200	5,250	6,000
<b>TOTAL OPERATIONS</b>			<b>\$ 21,152</b>	<b>\$ 12,200</b>	<b>\$ 24,500</b>	<b>\$ 36,000</b>
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
<i>Bldg &amp; Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			0	314,500	0	272,000
<i>System Engineering</i>			5,036	25,000	12,850	75,000
<i>System Legal</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 5,036</b>	<b>\$ 339,500</b>	<b>\$ 12,850</b>	<b>\$ 347,000</b>
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Water Fund</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 26,188</b>	<b>\$ 351,700</b>	<b>\$ 37,350</b>	<b>\$ 383,000</b>



## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 68,242	\$ 74,861	\$ 73,836
<b>REVENUES:</b>					
<i>DUI Tech Fund</i>	\$ 7,596	\$ 12,644	\$ 10,000	\$ 12,000	\$ 10,000
<i>Drug Enf. Account</i>	113	170	1,000	50	500
<i>Police Vehicle Fund</i>	2,814	2,936	3,500	3,100	3,000
<i>DARE Account</i>	45	0	0	30	2,500
<i>Fundraiser Donations</i>	0	3,077	0	1,815	3,000
<i>FTA Warrant Account</i>	1,260	1,050	1,300	1,500	1,500
<i>Interest Revenue</i>	100	73	100	100	100
<i>Grant Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Gen.-Police</i>	0	0	0	0	500
<b>TOTAL</b>	<b>\$ 11,928</b>	<b>\$ 19,950</b>	<b>\$ 15,900</b>	<b>\$ 18,595</b>	<b>\$ 21,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	9,236	11,296	15,200	13,170	22,900
<i>Capital</i>	0	0	6,000	1,450	1,600
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	5,000	5,000	0
<b>TOTAL</b>	<b>\$ 9,236</b>	<b>\$ 11,296</b>	<b>\$ 26,200</b>	<b>\$ 19,620</b>	<b>\$ 24,500</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 2,692</b>	<b>\$ 8,654</b>	<b>\$ (10,300)</b>	<b>\$ (1,025)</b>	<b>\$ (3,400)</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 2,692</b>	<b>\$ 8,654</b>	<b>\$ (10,300)</b>	<b>\$ (1,025)</b>	<b>\$ (3,400)</b>
<b>End. Cash Balance</b>					<b>\$ 70,436</b>
<i>DUI Tech Fund</i>					\$ 33,758
<i>Drug Enf. Account</i>					4,854
<i>Police Vehicle Fund</i>					21,566
<i>DARE Account</i>					9
<i>Fundraiser Donations</i>					0
<i>FTA Warrant Account</i>					10,249
					<b>\$ 70,436</b>

**SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Alcohol Enforcement Expenses			\$ 110	\$ 4,500	\$ 1,100	\$ 4,500
Drug Enforcement Expenses			7,375	6,000	5,655	6,000
Police Vehicle Fund			0	2,500	2,400	5,000
Fundraiser Expenses			3,077	0	1,815	3,000
DARE Expenses			734	2,200	2,200	4,400
TOTAL OPERATIONS			\$ 11,296	\$ 15,200	\$ 13,170	\$ 22,900
<b>Capital Detail</b>						
Purchase - Equipment (Alcohol Enf.)			\$ 0	\$ 6,000	\$ 1,450	\$ 1,600
TOTAL CAPITAL			\$ 0	\$ 6,000	\$ 1,450	\$ 1,600
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
Gen. Fund - Police (from FTA Fines)			\$ 0	\$ 5,000	\$ 5,000	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 5,000	\$ 5,000	\$ 0
<b>Intra-Fund Transfer Detail</b>						
Police Special Projects - Canine			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 11,296	\$ 26,200	\$ 19,620	\$ 24,500

**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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 98,717	\$ 108,064	\$ 99,241
<b>REVENUES:</b>					
<i>Impound Admin. Fees</i>	\$ 56,500	\$ 38,000	\$ 40,000	\$ 44,000	\$ 40,000
<i>Interest Revenue</i>	156	107	100	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 56,656</b>	<b>\$ 38,107</b>	<b>\$ 40,100</b>	<b>\$ 44,100</b>	<b>\$ 40,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	25,812	8,690	44,200	23,365	45,000
<i>Capital</i>	64,755	9,694	19,800	10,115	16,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	23,417	56,008	19,443	51,908
<b>TOTAL</b>	<b>\$ 90,567</b>	<b>\$ 41,801</b>	<b>\$ 120,008</b>	<b>\$ 52,923</b>	<b>\$ 112,908</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (33,911)</b>	<b>\$ (3,694)</b>	<b>\$ (79,908)</b>	<b>\$ (8,823)</b>	<b>\$ (72,808)</b>
<b>End. Cash Balance</b>					<b>\$ 26,434</b>

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

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Expenses			\$ 5,049	\$ 10,000	\$ 5,350	\$ 10,000
Professional Fees			0	3,500	3,500	3,500
Software			0	22,500	11,225	22,500
Communications			0	4,200	1,000	5,000
Operating Expenses			551	1,000	490	1,000
Miscellaneous Equipment			0	2,000	1,800	2,000
Miscellaneous Expense			3,090	1,000	0	1,000
TOTAL OPERATIONS			\$ 8,690	\$ 44,200	\$ 23,365	\$ 45,000
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 9,694	\$ 19,800	\$ 10,115	\$ 16,000
TOTAL CAPITAL			\$ 9,694	\$ 19,800	\$ 10,115	\$ 16,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Police			\$ 8,409	\$ 41,000	\$ 4,435	\$ 36,900
MERF			0	0	0	0
Capital Replacement Fund			15,008	15,008	15,008	15,008
			\$ 23,417	\$ 56,008	\$ 19,443	\$ 51,908
TOTAL EXPENDITURES			\$ 41,801	\$ 120,008	\$ 52,923	\$ 112,908

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
Grant Proceeds - IMEA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant Proceeds - DCEO	0	0	0	0	0
Insurance Proceeds	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	0	0	0	0
Building Permits	11,862	0	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
<b>TOTAL</b>	<b>\$ 11,862</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<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>	10,101	0	0	0	0
<b>TOTAL</b>	<b>\$ 10,101</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 1,761</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					<b>\$ 0</b>

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
Grant Proceeds - IEMA	0	0	0	0	0
Insurance Proceeds	37,000	0	0	0	0
<i>Transfers From:</i>					
<i>Water Fund</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 37,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	37,000	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 37,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra T/F</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					\$ 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Grant Proceeds - IEMA</b>	0	0	0	0	0
<b>Insurance Proceeds</b>	248,127	0	0	0	0
<b>Transfers From:</b>					
<b>Sewer Fund</b>	0	0	0	0	0
<b>TOTAL</b>	\$ 248,127	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES:</b>					
<b>Personnel</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations</b>	0	0	0	0	0
<b>Capital</b>	227,105	0	0	0	0
<b>Debt Service</b>	0	0	0	0	0
<b>Inter-Fund Transfers</b>	0	0	0	0	0
<b>TOTAL</b>	\$ 227,105	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 21,022	\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra T/F</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net Rev. Over (Under) Exp.</b>	\$ 21,022	\$ 0	\$ 0	\$ 0	\$ 0
					\$ 0

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## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>			\$ 6,794,986	\$ 7,205,267	\$ 7,447,984
<b>REVENUES:</b>					
<i>Interest</i>	48,349	58,357	50,000	60,000	50,000
<i>Employee Contr.</i>	124,594	130,676	140,000	136,000	145,000
<i>Employer Contr.</i>	373,617	514,605	513,000	507,452	545,000
<i>Dividend Revenue</i>	160,041	75,744	50,000	50,000	50,000
<i>Misc. Income</i>	0	27,356	0	0	0
<i>Gain/(Loss) on Inv.</i>	(256,229)	365,374	100,000	100,000	100,000
<b>TOTAL</b>	<b>\$ 450,372</b>	<b>\$ 1,172,112</b>	<b>\$ 853,000</b>	<b>\$ 853,452</b>	<b>\$ 890,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 460,314	\$ 569,929	\$ 587,000	\$ 582,000	\$ 650,000
<i>Operations</i>	25,812	24,344	42,900	28,735	59,400
<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
<b>TOTAL</b>	<b>\$ 486,126</b>	<b>\$ 594,273</b>	<b>\$ 629,900</b>	<b>\$ 610,735</b>	<b>\$ 709,400</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (35,754)</b>	<b>\$ 577,839</b>	<b>\$ 223,100</b>	<b>\$ 242,717</b>	<b>\$ 180,600</b>
<b>End. Fund Balance</b>					<b>\$ 7,628,584</b>

**SUPPORTING DETAIL FOR POLICE PENSION FUND**

	<i>FTE YEARS</i> 17-18	<i>FTE YEARS</i> 18-19	<i>ACTUAL</i> 16-17	<i>BUDGET</i> 17-18	<i>EST.ACT.</i> 17-18	<i>BUDGET</i> 18-19
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0
Pensions			569,929	587,000	582,000	650,000
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 569,929	\$ 587,000	\$ 582,000	\$ 650,000
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 500	\$ 500	\$ 500
Memberships			795	800	800	800
Training			425	2,500	2,500	2,500
Insurance			3,058	3,200	3,100	3,200
Compliance Fee			1,335	1,400	1,335	1,400
Contrib. Refund			0	30,000	0	30,000
Investment Expense			18,518	3,500	20,000	20,000
Miscellaneous Expenses			213	1,000	500	1,000
<b>TOTAL OPERATIONS</b>			\$ 24,344	\$ 42,900	\$ 28,735	\$ 59,400
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 594,273	\$ 629,900	\$ 610,735	\$ 709,400

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 1,130,467	\$ 1,343,677	\$ 1,051,305
<b>REVENUES:</b>					
<i><b>Tax:</b></i>					
<i><b>Property Tax Incr.</b></i>	\$ 212,638	\$ 216,523	\$ 221,000	\$ 217,437	\$ 218,000
<i><b>Interest</b></i>	6,251	14,302	3,000	15,000	5,000
<i><b>Misc. Revenue</b></i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 218,889</b>	<b>\$ 230,825</b>	<b>\$ 224,000</b>	<b>\$ 232,437</b>	<b>\$ 223,000</b>
<b>EXPENDITURES:</b>					
<i><b>Personnel</b></i>	\$ 11,520	\$ 16,864	\$ 19,400	\$ 17,260	\$ 17,620
<i><b>Operations</b></i>	63,722	199,304	271,186	332,174	115,465
<i><b>Capital</b></i>	115,777	100,492	744,000	175,375	865,000
<i><b>Debt Service</b></i>	0	0	0	0	0
<i><b>Inter-Fund Transfers</b></i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 191,019</b>	<b>\$ 316,660</b>	<b>\$ 1,034,586</b>	<b>\$ 524,809</b>	<b>\$ 998,085</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 27,870</b>	<b>\$ (85,835)</b>	<b>\$ (810,586)</b>	<b>\$ (292,372)</b>	<b>\$ (775,085)</b>
<b>End. Cash Balance</b>					<b>\$ 276,220</b>

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
<b><u>Personnel Detail</u></b>						
City Administrator	0.05	0.05				
P & D Director	0.10	0.10				
Regular Salaries			\$ 13,827	\$ 15,000	\$ 14,600	\$ 15,000
Unused Sick Time			210	300	200	250
Group Insurance			2,588	3,800	2,200	2,100
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			239	300	260	270
TOTAL FTE YEARS	0.15	0.15				
TOTAL PERSONNEL			\$ 16,864	\$ 19,400	\$ 17,260	\$ 17,620
<b><u>Operations Detail</u></b>						
Engineering Fees			\$ 3,100	\$ 1,000	\$ 500	\$ 1,000
Legal Fees			16,069	18,000	8,000	18,000
Professional Fees			2,778	6,000	0	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			167,881	179,786	301,568	21,065
Building Renovation Fund - Uncommitted			0	50,000	10,000	50,000
Misc. Equipment			0	1,500	1,500	1,500
Miscellaneous Expense			6,826	10,200	7,956	13,200
TOTAL OPERATIONS			\$ 199,304	\$ 271,186	\$ 332,174	\$ 115,465
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Building/Land			\$ 44,837	\$ 50,000	\$ 150,000	\$ 50,000
Improvements			35,862	594,000	5,375	715,000
Demolition/Remediation			0	0	0	0
Improvements Engineering			19,793	90,000	20,000	90,000
Improvements Legal			0	10,000	0	10,000
TOTAL CAPITAL			\$ 100,492	\$ 744,000	\$ 175,375	\$ 865,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 316,660	\$ 1,034,586	\$ 524,809	\$ 998,085

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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 were retired in August 2017.

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

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>	\$ 0	\$ 0	\$ 0	0	\$ 0
<b>REVENUES:</b>					
<i>Debt refinancing</i>	\$ 187,318	\$ 0	\$ 0	\$ 0	0
<i>Interest</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>GC - Streets</i>	63,967	63,967	63,967	63,355	0
<b>TOTAL</b>	\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,355	\$ 0
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	0
<i>Operations</i>	54	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	251,231	63,967	63,967	63,355	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 251,285	\$ 63,967	\$ 63,967	\$ 63,355	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Fund Balance</b>					\$ 0

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

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
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
<b><u>Debt Service Detail</u></b>						
Principal			\$ 61,952	\$ 62,331	\$ 62,331	\$ 0
Interest			2,015	1,636	1,024	0
TOTAL DEBT SERVICE			\$ 63,967	\$ 63,967	\$ 63,355	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 63,967	\$ 63,967	\$ 63,355	\$ 0



## 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 were retired in August 2017.

### **CRUGER RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg.Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Debt refinancing</i>	\$ 204,006	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>GC - Streets</i>	73,665	73,665	69,665	69,665	0
<b>TOTAL</b>	<b>\$ 277,671</b>	<b>\$ 73,665</b>	<b>\$ 69,665</b>	<b>\$ 69,665</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	116	116	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	277,555	69,665	69,665	68,999	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 277,671</b>	<b>\$ 69,781</b>	<b>\$ 69,665</b>	<b>\$ 68,999</b>	<b>\$ 0</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 3,884</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR CRUGER RD. IMPROVEMENT DEBT SERVICE FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 116	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 116	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
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
<b><u>Debt Service Detail</u></b>						
Principal			\$ 67,471	\$ 67,884	\$ 67,884	\$ 0
Interest			2,194	1,781	1,115	0
TOTAL DEBT SERVICE			\$ 69,665	\$ 69,665	\$ 68,999	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 69,781	\$ 69,665	\$ 68,999	\$ 0

## 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 2,034	\$ 1,499	\$ 0	\$ 1,600	\$ 0
WACC Payment	50,000	50,000	50,000	50,000	50,000
Transfer From: GC Fund	233,202	0	305,875	304,149	309,250
TOTAL	\$ 285,236	\$ 51,499	\$ 355,875	\$ 355,749	\$ 359,250
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	464,371	281,292	355,875	355,749	359,250
Inter-Fund Transfers	0	370,912	0	0	0
TOTAL	\$ 464,371	\$ 652,204	\$ 355,875	\$ 355,749	\$ 359,250
Revenue Over (Under)					
Expenditures	\$ (179,135)	\$ (600,705)	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

**SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND**

	<b>FTE YEARS</b> <b>17-18</b>	<b>FTE YEARS</b> <b>18-19</b>	<b>ACTUAL</b> <b>16-17</b>	<b>BUDGET</b> <b>17-18</b>	<b>EST.ACT.</b> <b>17-18</b>	<b>BUDGET</b> <b>18-19</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
Principal			\$ 84,940	\$ 260,000	\$ 260,000	\$ 270,000
Interest			196,352	95,875	95,749	89,250
<b>TOTAL DEBT SERVICE</b>			\$ 281,292	\$ 355,875	\$ 355,749	\$ 359,250
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund Unrestr.			\$ 370,912	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 370,912	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 652,204	\$ 355,875	\$ 355,749	\$ 359,250

## 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 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Fund Balance		\$ 19,915	\$ 0	\$ 0	\$ 0
REVENUES:					
Lease Income	\$ 61,816	\$ 39,830	\$ 0	\$ 60,331	\$ 30,000
Interest	0	0	0	0	0
Transfers From:					
GC Fund	75,605	79,091	138,456	78,112	270,000
Nofsinger Realignment	0	0	0	13	0
TOTAL	\$ 137,421	\$ 118,921	\$ 138,456	\$ 138,456	\$ 300,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	84	0	0	0	0
Capital	0	0	0	0	0
Debt Service	138,456	138,836	138,456	138,456	300,000
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 138,540	\$ 138,836	\$ 138,456	\$ 138,456	\$ 300,000
Revenue Over (Under)					
Expenditures	\$ (1,119)	\$ (19,915)	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

**SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 84	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 84	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
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
<b><u>Debt Service Detail</u></b>						
Debt Service			\$ 138,836	\$ 138,456	\$ 138,456	\$ 300,000
TOTAL DEBT SERVICE			\$ 138,836	\$ 138,456	\$ 138,456	\$ 300,000
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 138,920	\$ 138,456	\$ 138,456	\$ 300,000

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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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 4,187	\$ 2,835	\$ 1,635
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	47,004	46,819	48,270	47,070	48,230
<i>Interest</i>	11	8	0	0	0
<i>Transfers From:</i>					
<i>GC Streets</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 47,015</b>	<b>\$ 46,827</b>	<b>\$ 48,270</b>	<b>\$ 47,070</b>	<b>\$ 48,230</b>
<b>EXPENDITURES:</b>					
<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>	47,975	48,170	48,270	48,270	48,635
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 47,975</b>	<b>\$ 48,170</b>	<b>\$ 48,270</b>	<b>\$ 48,270</b>	<b>\$ 48,635</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (960)</b>	<b>\$ (1,343)</b>	<b>\$ 0</b>	<b>\$ (1,200)</b>	<b>\$ (405)</b>
<b>End. Cash Balance</b>					<b>\$ 1,230</b>

**MALLARD CROSSING SPECIAL SERVICES AREA**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase:						
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
<b><u>Debt Service Detail</u></b>						
SSA Bond Principal			\$ 40,000	\$ 42,000	\$ 42,000	\$ 44,000
SSA Bond Interest			8,170	6,270	6,270	4,635
TOTAL DEBT SERVICE			\$ 48,170	\$ 48,270	\$ 48,270	\$ 48,635
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Streets			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 48,170	\$ 48,270	\$ 48,270	\$ 48,635

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ (9,227)	\$ 0
<b>REVENUES:</b>					
Grant Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers From:					
Gen. Fund - Streets	0	3,550	0	9,227	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 3,550</b>	<b>\$ 0</b>	<b>\$ 9,227</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	710	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
<b>TOTAL</b>	<b>\$ 710</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (710)</b>	<b>\$ 3,550</b>	<b>\$ 0</b>	<b>\$ 9,227</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL BEVERLY MANOR SAFE ROUTES CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
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
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Streets			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 0	\$ 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>	\$ (62,218)	\$ 0	\$ 0	\$ 10,752	\$ 0
<b>REVENUES:</b>					
Grant Proceeds	0	0	0	0	0
TAP Grant	0	0	228,000	232,200	283,000
ITEP Grant	0	508,050	0	0	0
<i>Transfers From:</i>					
Telecom Fund	62,218	198,460	0	0	0
Gen. Fd-Streets	79,400	0	162,000	132,948	169,000
<b>TOTAL</b>	<b>\$ 141,618</b>	<b>\$ 706,510</b>	<b>\$ 390,000</b>	<b>\$ 365,148</b>	<b>\$ 452,000</b>
<b>EXPENDITURES:</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	79,400	695,758	390,000	375,900	452,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 79,400</b>	<b>\$ 695,758</b>	<b>\$ 390,000</b>	<b>\$ 375,900</b>	<b>\$ 452,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 62,218</b>	<b>\$ 10,752</b>	<b>\$ 0</b>	<b>\$ (10,752)</b>	<b>\$ 0</b>
<b>End Fund Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR RECREATION TRAIL EXTENSION PROJECT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST. ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
Construction			587,260	285,000	258,400	385,000
System Engineering			108,498	105,000	117,500	67,000
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 695,758	\$ 390,000	\$ 375,900	\$ 452,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 695,758	\$ 390,000	\$ 375,900	\$ 452,000

## NOFSINGER REALIGNMENT CAPITAL PROJECT FUND (Fund 409)

### Core Service, Purpose or Function

This fund records the transactions related to the improvement of Nofsinger Road and related Dallas Road Phase 2 improvements.

### **NOFSINGER REALIGNMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Cash Balance</b>			\$ 155,261	\$ (7,814)	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 115,766	\$ 134,234	\$ 1,000,000	\$ 0	\$ 1,000,000
<i>Loan Proceeds</i>	0	0	0	0	0
<i>Interest</i>	131	195	0	0	0
<i>Rental Income</i>	0	0	0	0	0
<i>Transfers From:</i>	0	0		0	
<i>Telecom Tax</i>	0	0	0	0	0
<i>GF-Unrestr.</i>	7,637	8,381	602,739	40,966	859,000
<b>TOTAL</b>	<b>\$ 123,534</b>	<b>\$ 142,810</b>	<b>\$ 1,602,739</b>	<b>\$ 40,966</b>	<b>\$ 1,859,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	7,602	7,743	8,000	8,139	9,000
<i>Capital</i>	115,766	143,091	1,750,000	25,000	1,850,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	13	0
<b>TOTAL</b>	<b>\$ 123,368</b>	<b>\$ 150,834</b>	<b>\$ 1,758,000</b>	<b>\$ 33,152</b>	<b>\$ 1,859,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 166</b>	<b>\$ (8,024)</b>	<b>\$ (155,261)</b>	<b>\$ 7,814</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR NOFSINGER REALIGNMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Property Taxes			\$ 7,743	\$ 8,000	\$ 8,139	\$ 9,000
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 7,743	\$ 8,000	\$ 8,139	\$ 9,000
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			143,091	0	25,000	100,000
System Construction			0	1,750,000	0	1,750,000
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 143,091	\$ 1,750,000	\$ 25,000	\$ 1,850,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Washington 223 Debt Service			\$ 0	\$ 0	\$ 13	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 13	\$ 0
TOTAL EXPENDITURES			\$ 150,834	\$ 1,758,000	\$ 33,152	\$ 1,859,000



## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Loan Proceeds</i>	0	0	0	0	0
<i>Interest</i>	0	0	0	0	0
<i>Rental Income</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>Gen. Fund</i>	0	0	50,000	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	50,000	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR FREEDOM PARKWAY IMPROVEMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	50,000	0	0
System Construction			0	0	0	0
System Legal			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 50,000	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 50,000	\$ 0	\$ 0

## 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**

	<b>ACTUAL 15-16</b>	<b>ACTUAL 16-17</b>	<b>BUDGET 17-18</b>	<b>EST. ACT. 17-18</b>	<b>BUDGET 18-19</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Loan Proceeds</i>		0	0	0	0
<i>Interest</i>	0	0	0	0	0
<i>Rental Income</i>		0	0	0	0
<i>Transfers From:</i>				0	
<i>Gen. Fund</i>	0	0	40,000	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 40,000	\$ 0	\$ 0
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	40,000	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 40,000	\$ 0	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR LAKESHORE DRIVE CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>17-18</i>	<i>FTE YEARS</i> <i>18-19</i>	<i>ACTUAL</i> <i>16-17</i>	<i>BUDGET</i> <i>17-18</i>	<i>EST.ACT.</i> <i>17-18</i>	<i>BUDGET</i> <i>18-19</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	40,000	0	0
System Construction			0	0	0	0
System Legal			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 40,000	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 40,000	\$ 0	\$ 0

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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, FY18-19 through FY22-23.
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 are purchased through the new Capital Replacement Fund as deemed practical.
5. The CIP includes only those projects that 1) can be realistically funded during the five-year period or 2) are deemed absolutely essential even if funding is not presently available.

CAPITAL IMPROVEMENT PROGRAM  
ALL FUNDS SUMMARY

Fund	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
General Fund	\$ 1,047,500	\$ 2,044,500	\$ 1,904,220	\$ 2,066,973	\$ 1,880,592	\$ 8,943,785
Water Fund	500,000	2,763,703	245,864	253,239	260,836	4,023,642
Water Sub. Dev. Fee Fund	250,000	-	-	-	-	250,000
Water Tower Reserve Fund	500,000	-	-	-	-	500,000
MERF	554,200	476,593	80,526	248,760	561,747	1,921,826
Capital Replacement Fund	44,290	65,328	85,230	29,748	73,150	297,746
Sewer Fund	425,000	475,000	320,000	330,000	340,000	1,890,000
STP #2 Phase 2B Const. Acct.	1,772,500	3,575,000	-	-	-	5,347,500
Cemetery Account	25,000	-	-	-	-	25,000
Police Dept. Spec. Proj.	-	-	-	-	-	-
Motor Fuel Tax Account	925,000	350,000	350,000	350,000	350,000	2,325,000
Storm Water Management Acct.	297,000	550,000	325,000	-	-	1,172,000
TIF Fund 2	840,000	365,000	375,000	385,000	400,000	2,365,000
Nofsinger Realignment	1,850,000	2,850,000	400,000	-	-	5,100,000
Freedom Parkway Improvement	-	50,000	1,500,000	1,825,000	-	3,375,000
Lakeshore Drive Improvement	-	40,000	-	750,000	1,312,500	2,102,500
RecreationTrail Extension Fund	452,000	300,000	117,500	485,322	-	1,354,822
TOTAL	\$ 9,482,490	\$ 13,905,124	\$ 5,703,340	\$ 6,724,042	\$ 5,178,825	\$ 40,993,821

CAPITAL IMPROVEMENT PROGRAM  
GENERAL FUND SUMMARY

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Street							
Street Repair/Seal Coat (non MFT)	General Fund	\$ -	\$ 424,000	\$ 449,440	\$ 476,406	\$ 504,991	\$ 1,854,837
Hot-Mix Asphalt Paving	.5% HR Sales Tax/Reserves	750,000	1,113,000	1,179,780	1,250,567	1,325,601	5,618,948
Freedom Parkway, Regan Ct., N. School, S. School, Kern Rd., Legion Rd.							
Street Reconstruction							
Engineering	General Fund	60,000	-	-	-	-	60,000
Construction	General Fund	-	TBD				-
Stratford Bridge replacement							
Engineering		50,000	-	-	-	-	50,000
Construction		-	350,000	-	-	-	350,000
Salt Storage Shed	General Fund		-	-	-	-	-
Truck Loadout Paving		75,000	-	-	-	-	75,000
Legion Rd. Facility	General Fund						
Site Prep - Septic Relocate		12,500	12,500	-	-	-	25,000
Site Prep - Mass Grading		50,000	-	-	-	-	50,000
Concrete Apron		10,000	-	-	-	-	10,000
Parking Lot Paving		-	-	-	65,000	-	65,000
Construction		-	-	250,000	250,000	-	500,000
Culverts/Storm Sewer	General Fund	25,000	25,000	25,000	25,000	50,000	150,000
Fire							
Fire Station Roof Rehab.	General Fund	15,000	120,000	-	-	-	135,000
TOTAL		\$1,047,500	\$2,044,500	\$1,904,220	\$2,066,973	\$1,880,592	\$ 8,943,785

CAPITAL IMPROVEMENT PROGRAM  
PROPRIETARY FUNDS SUMMARY

WATER FUND		Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Description	Source of Funds						
WTP #1 Filter Rehab.	Water Fund/Reserves	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Water Tower #3	Water Fund/Loan	50,000	2,525,000	-	-	-	2,575,000
Water Main Replacement / Upgrades	Water Fund		238,703	245,864	253,239	260,836	998,642
East End		50,000		-	-	-	50,000
TBA (Lawndale or other)		125,000			-	-	125,000
TOTAL		\$ 500,000	\$ 2,763,703	\$ 245,864	\$ 253,239	\$ 260,836	\$ 4,023,642

WATER SUBDIVISION DEVELOPMENT FEE

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Nofsinger/Dallas/Cruger Watermain Extension (Wash. 223)							
Engineering	Sub. Dev. Fees	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Construction	Sub. Dev. Fees	225,000	-	-	-	-	225,000
TOTAL		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

WATER TOWER RESERVE FUND

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Water Tower #1 Painting							
Engineering	Water Tower Res/Water	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction	Water Tower Res/Water	450,000	-	-	-	-	450,000
TOTAL		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000



CAPITAL IMPROVEMENT PROGRAM  
PROPRIETARY FUNDS SUMMARY

		<u>SEWER FUND</u>					Total
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	
SSO remediation	Sewer Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Sanitary Sewer Improvement (CIPP lining)	Sewer Fund	125,000	130,000	135,000	140,000	145,000	675,000
Sanitary Sewer Main Replacement	Sewer Fund	175,000	180,000	185,000	190,000	195,000	925,000
Concrete Improvements - STP2 drying beds	Sewer Fund	50,000	-	-	-	-	50,000
Vehicle and Equipment Building	Sewer Fund	25,000	75,000	-	-	-	100,000
Liftstation Upgrades to VFD	Sewer Fund	-	90,000	-	-	-	90,000
<b>TOTAL</b>		<b>\$ 425,000</b>	<b>\$ 475,000</b>	<b>\$ 320,000</b>	<b>\$ 330,000</b>	<b>\$ 340,000</b>	<b>\$ 1,890,000</b>

STP #2 Phase 2B - FARM CREEK TRUNK SEWER CONSTRUCTION ACCOUNT

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
STP#2 Phase 2B Constr.	IEPA Loan						
Construction/Perm. Easements		\$ 1,560,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 5,060,000
Bidding/Construction Engineering		175,000	75,000	-	-	-	250,000
Legal/Temp. Easements		37,500	-	-	-	-	37,500
<b>TOTAL</b>		<b>\$ 1,772,500</b>	<b>\$ 3,575,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,347,500</b>

MOTOR EQUIPMENT REPLACEMENT FUND (MERF)

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Vehicle/Equipment Replacement	MERF	\$ 554,200	\$ 476,593	\$ 80,526	\$ 248,760	\$ 561,747	\$ 1,921,826
<b>TOTAL</b>		<b>\$ 554,200</b>	<b>\$ 476,593</b>	<b>\$ 80,526</b>	<b>\$ 248,760</b>	<b>\$ 561,747</b>	<b>\$ 1,921,826</b>

CAPITAL REPLACEMENT FUND

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Equipment	Cap. Repl.	\$ 44,290	\$ 65,328	\$ 85,230	\$ 29,748	\$ 73,150	\$ 297,746
<b>TOTAL</b>		<b>\$ 44,290</b>	<b>\$ 65,328</b>	<b>\$ 85,230</b>	<b>\$ 29,748</b>	<b>\$ 73,150</b>	<b>\$ 297,746</b>

<b>CAPITAL REPLACEMENT FUND</b>												
<b>REPLACEMENT SCHEDULE BY FUNCTION</b>												
	Purch.											
	FY18-19	Funding	L/A	City Hall	Streets	Police	Spec. Proj.	P/Z	ESDA	Wtr	Swr	Total
<i>City Hall</i>	20,600	16,054	300	9,828				2,500		1,713	1,713	16,054
<i>Streets</i>	-	7,825			7,825							7,825
<i>Police</i>	23,690	57,318				20,462	15,008		21,849			57,318
<i>Engineering</i>	-	3,980			1,326					1,327	1,326	3,980
<i>Distribution &amp; Collection</i>	-	19,525								4,076	15,449	19,525
<i>Water</i>	-	23,596								23,596		23,596
<i>Sewer</i>	-	35,019									35,019	35,019
	44,290	163,317	300	9,828	9,151	20,462	15,008	2,500	21,849	30,712	53,508	163,317
<i>File Server</i>	20,600											
<i>Outdoor Warning Siren - Grandyle</i>	23,690											
	44,290											

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MOTOR EQUIPMENT REPLACEMENT FUND  
INVENTORY AND REPLACEMENT SCHEDULE

Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement						
								Purchase Price	Replacement Cost	Life	Repl. FY	Budget	Funding	
POLICE DEPARTMENT														
1	Police	2015	14-15	0143	Ford Explorer	1FM5K8AR9FGA41525	MP	11211	31,934	38,110	4	19-20	fully funded	1,110
2	Police	2016	15-16	0153	Ford Explorer	1FM5K8ARX GGB54031	MP	13200	36,008	40,527	4	19-20		10,132
3	Police	2017	17-18		Ford Explorer	1FM5K9AR4HGE00850	MP		34,213	38,507	4	21-22		9,627
4	Police	2017	17-18		Ford Explorer	1FM5K8AR6HGE00851	MP		33,776	38,015	4	21-22		9,504
5	Police	2010	10-11	0113	Crown Vic	2FABP7BV3AX130885		K664485	26,345	41,644	8	18-19	37,000	561
6	Police	2017	17-18		Ford F150 Supercrew	1FTEW1EF6HKD61403	MP	15072	36,950	40,376	3	19-20		13,459
7	Police	2017	16-17	0168	Ford Explorer	1FM5K8AR9HGB54362	MP	14353	36,370	40,935	4	20-21		10,234
8	Police	2016	15-16	0154	Ford Explorer	1FM5K8AR8GGB54030	MP	13253	41,732	46,970	4	19-20		12,279
9	Police	2017	17-18		Ford Escape	1FMCUG93HUE87771		AB58890	26,797	39,253	8	25-26		4,907
10	Police	2009	09-10	0107	Ford Explorer	1FMEU73EX9UA32417	MP	5356	27,077	40,431	8	18-19	37,000	(2,253)
11	Police	2017	16-17	0169	Ford Explorer	1FM5K8AR8HGB47029	MP	14344	36,201	45,858	8	24-25		5,732
12	Police	2015	17-18		Ford Flex	2FMHK6C80FBA13027			27,356	37,000	8	25-26		4,625
13	Police	2017	17-18		Chevrolet Tahoe	1GNSKCKC9HR317849		ZU83295	63,655	80,636	8	25-26		10,080
14	Police	2010	12-13	0126	Crown Vic	2FABP7BV1A2105614	MP	9011	24,241	37,000	8	18-19	40,000	7,625
Pending SOS	Police	1948	Donated	0142	Ford Super 8	899A2313194		NO PLATES						
15	Police	2007	Forfeited		Chevrolet Equinox	2CNDL73F476048955			20,000	37,000	12	19-20		
MOWERS	Police	2017	17-18		Polaris Ranger ATV	3NSRNE577HE894897		NO PLATES	23,185	23,185	5	22-23		4,637
	1	Streets	2015	15-16	0152	John Deere 1600 (WAM)	1TC1600TKF300111		48,250	59,341	7	22-23		8,477
	2	Sewer	2015	14-15	0146	John Deere 1500 - 72" deck	1TC1570VHFS10237		23,950	29,455	7	21-22		4,177
	3	Cemetery		16-17	0162	Toro 25HP Kohler - 52"	316000209		9,120	11,216	7	23-24		1,602
	4	Fire	2013	13-14	0138	Cub Cadet LZ54	1C122230009		7,399	9,100	7	20-21		1,300
	5	Cemetery		16-17	0163	Toro 25HP Kohler - 52"	316000210		9,120	11,216	7	23-24		1,602
	6													
	7	Cemetery		16-17	0170	John Deere 3039R	101445/004650		33,909	45,571	10	26-27		4,557
	8	Sewer		16-17	0164	Toro 25HP Kohler - 52"	316000229		9,120	11,216	7	23-24		1,602
9	Streets	2017	17-18		Toro GM 3280 - 72"	401246792		23,640	29,074	7	24-25		4,153	
EQUIPMENT														
		2001	01-02		Hydraulic Hammer				8,000	13,223	15	19-20	fully funded	397
	Streets	2016	16-17	0165	Air Current Burner	T30FDN16663	M	992377	43,835	68,294	15	31-32		4,599
	Streets	2016	16-17	0166	Asphalt Roller	CAT CB22B			35,722	64,518	20	36-37		3,012
	Streets	1998	98-99	0021	Planer for Skidsteer				7,700	14,324	20	19-20	fully funded	417
	Water	2017	17-18		Hydra-Stop				14,362	25,939	20	27-28		(26,947)
	W/S Mince.	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

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE													
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	Purchase Price	Replacement Cost	Life	Repl. FY	Budget	Funding
<b>PUBLIC WORKS/ADMINISTRATIVE</b>													
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	1HTWDZRDH299246	M 191904	127,471	181,743	12	24-25		18,008
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	1HTWDZRDH299249	M 191903	123,827	176,548	12	24-25		18,325
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4) (City Engr)	1FNUJUGSE5E3244	M 201040	30,126	42,952	12	26-27		3,579
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab (Mech)	1FTKR1ED9BP480019	M 186404	13,284	18,940	12	23-24		1,648
L-5	Streets	2006	05-06	0089	Show Plow Truck - Single Axle	1HTWDAAN8J293859	M 157161	74,514	139,050	12	18-19	139,000	(90)
L-6	Streets	2017	16-17	0167	International 7400 5YD Single Axle	1HTWDSR4H870555	M 211130	121,537	173,283	12	28-29		14,440
L-7	Streets	2003	02-03	0039	Show Plow Truck - Tandem	1HTWDAAN7J069543	M 141671	66,672	135,000	12	18-19	137,200	(10,300)
L-8	W/S Mtnce.	2005	05-06	0090	Chevrolet C4500 Crew Cab w/ Patco Box	1GBE4D129F534095	M 155945	46,395	68,132	12	18-19	80,000	11,868
L-9	Sewer	2007	06-07	0093	International 7400 5YD Single Axle	1HTWDAAC37J429770	M 61779	77,283	147,519	12	19-20	fully funded	4,426
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Patco Box	1GBOCV94M140388	M 192223	28,764	41,011	12	25-26		3,173
L-11	Streets	2017	16-17	0171	International 7400 5YD Single Axle	1HTWDSR4H870554	M 211141	129,592	184,767	12	28-29		15,397
L-12	Streets	2016	15-16	0151	TYMCO 500X Street Sweeper	201609SNF54703BAH	M 206538	252,500	339,339	10	25-26		33,934
L-13	Streets	2012	12-13	0130	Caterpillar 420FIT	JWJ00491	NO PLATES	Orig. leased - began funding FY 16-17			22-23		19,333
L-14	W/S Mtnce.	2017	17-18		Vac-Con Sewer Cleaner	1FVH3C9V9HJ05727	M 8637374	388,374	521,942	10	27-28		40,588
L-15	W/S Mtnce.	2013	13-14	0141	Chevrolet C2500 w/ Patco Box	1GBOCVC6DF160419	M 199488	27,677	39,461	12	25-26		3,288
L-16	W/S Mtnce.	2011	10-11	0116	Ford E350 Sewer TV	1FDWE3FL5BDA48101	M 184584	110,340	146,288	10	21-22		21,840
L-17	Admin.	2011	10-11	0114	Ford Escape (PW Mngng)	1FMCJ9C78BK6A2845	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	1FTFX1EM2DK833682	M 194745	25,148	35,855	12	25-26		2,988
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Patco Box	1GBOCVC6DF150619	M 192224	25,403	36,219	12	24-25		2,938
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	1FTKR4EEBP478244	M 186405	15,827	22,566	12	23-24		1,982
L-21	Streets	2016	15-16	0147	Ford F250 (4x2)	1FTBF2A6XGEA72715	M 206022	18,731	26,706	12	27-28		2,225
L-22	Admin.	2005	06-07	0096	Chevy Malibu	1G1ZT5466F234295	M 159574	14,910	21,258	2	19-20	fully funded	-
L-23	Streets	2011	10-11	0115	International 7400 5YD Single Axle	1HTWDAZ6SBJ394388	M 185955	121,877	161,197	12	22-23		15,184
L-24	Admin.	2008	08-09	0101	Chevrolet Trailblazer (City Admin)	IGNDT13S6821443392	R 230621	21,366	30,491	12	20-21		2,619
L-25	Streets	2016	15-16	0148	Ford F350 (4x2) 3YD Dump	1FDRF3G66GEA72718	M 206021	23,262	33,166	12	27-28		2,764
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT	1FTKR4EE1BP478243	M 187756	16,193	23,087	12	23-24		2,042
L-27	Sewer	2016	15-16	0149	Ford F250 (4x2)	1FTBF2A61GEA72716	M 206020	19,031	27,134	12	27-28		2,261
L-28	Streets	2016	15-16	0150	Ford F250 (4x4)	1FTBF2B65GEA72717	M 206024	21,661	30,883	12	27-28		2,574
L-29	Admin.	2010	10-11	0111	Ford Crown Vic	2FABP7B6AX130039	M 201066		22,658	12	18-19	22,000	742
L-30	Streets	2008	06-07	0094	Ford F250 (4x2)	1FTNF05X8EA08407	M 163833	15,615	22,263	12	18-19	23,500	4,146
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	1FDWF3655EA08408	M 163825	26,028	38,223	12	19-20	fully funded	1,113
L-32	Sewer	2010	10-11	0112	Ford Crown Vic	2FABP7B6AX130040							-
L-33	Streets	2012	12-13	0131	Caterpillar 420FIT	JWJ00656	NO PLATES	Orig. leased - began funding FY 16-17			22-23		19,333
L-34	Streets	1994	Donated	0129	GMC Sierra (Bucket Truck)		M 192129					38,500	38,500
L-35	W/S Mtnce.	2002	01-02	501-0005	Sewer Jetting Machine	2512	NO PLATES	24,030	39,718	15	19-20	fully funded	1,157
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLX/KPS	0262CLTWM00798	NO PLATES	Orig. leased - began funding FY 16-17			22-23		7,717
L-37	Sewer	2016	16-17	0160	Ford F250 Super Duty Truck	1FTBF2A6GEB11024	M 209132	23,290	33,206	12	28-29		2,767
L-38	W/S Mtnce.	2017	17-18		Caterpillar 299D2 XHP Skidsteer	DX202425		65,012	87,371	10	27-28		8,737
												554,200	438,335

CAPITAL IMPROVEMENT PROGRAM  
SPECIAL FUNDS SUMMARY

CEMETERY ACCOUNT							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Roadway Improvements	Cemetery Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Columbarium	Cemetery Fund	-	-	-	17,500	17,500	35,000
<b>TOTAL</b>		<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>

POLICE DEPARTMENT SPECIAL PROJECTS FUND							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MOTOR FUEL TAX FUND							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Street Repair/Resurfacing	MFT Fund	\$ 925,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,325,000
Seal Coating - Beverly Manor, Hillcrest, portions of Firethorn, N. Cummings							
<b>TOTAL</b>		<b>\$ 925,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 2,325,000</b>

STORM WATER MANAGEMENT ACCOUNT							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Bus. Rte. 24 to Diebel Rd.							
75% Rails to Trails Grant	Federal Grant	\$ -	\$ 35,000	\$ 225,000	\$ -	\$ -	\$ 260,000
25% Local Match/Eng.	SWM Reserves/General	-	15,000	75,000	-	-	90,000
Water Plant Levee							
50% Corps of Engineers	Federal Grant	-	250,000	25,000	-	-	275,000
50% Local Match/Eng.	SWM Reserves/General	25,000	250,000	-	-	-	275,000
School Street Basin							
75% FEMA	Federal Grant	204,000	-	-	-	-	204,000
25% Local Match	General Fund	68,000	-	-	-	-	68,000
Washington Estates Flood Control							
75% FEMA	Federal Grant		750,000				750,000
25% Local Match	General Fund	50,000	200,000				250,000
Hazard Mitigation Projects	Grants/General Fund				200,000	200,000	400,000
<b>TOTAL</b>		<b>\$ 297,000</b>	<b>\$ 550,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,172,000</b>

CAPITAL IMPROVEMENT PROGRAM  
TIF FUNDS SUMMARY

TIF 2 (Downtown) FUND							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Downtown Square Improvements	TIF 2		\$ 365,000	\$ 375,000	\$ 385,000	\$ 400,000	\$ 1,525,000
Land purchase - TBD		50,000	-	-	-	-	50,000
Zinser Place reconstruction		370,000					370,000
Decorative crosswalks		50,000					50,000
Street and sidewalk repair/repl.		150,000					150,000
Square streetscape		55,000					55,000
Misc.		65,000					65,000
Concrete wall improvements		100,000	-	-	-	-	100,000
<b>TOTAL</b>		<b>\$ 840,000</b>	<b>\$ 365,000</b>	<b>\$ 375,000</b>	<b>\$ 385,000</b>	<b>\$ 400,000</b>	<b>\$ 2,365,000</b>

CAPITAL IMPROVEMENT PROGRAM  
SPECIAL ASSESSMENTS/CAPITAL PROJECTS FUNDS SUMMARY

NOFSINGER REALIGNMENT CAPITAL PROJECT FUND							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Nofsinger Road Realignment							
Construction/Engineering	IDOT Grant - EDP	\$ 1,000,000	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 2,750,000
Construction/Engineering	Local Match	750,000	750,000	-	-	-	1,500,000
Dallas Rd. Phase 2 Improvements							
Construction/Engineering	STU Funding	-	250,000	275,000	-	-	525,000
Construction/Engineering	Local Match	100,000	100,000	125,000	-	-	325,000
TOTAL		\$ 1,850,000	\$ 2,850,000	\$ 400,000	\$ -	\$ -	\$ 5,100,000

FREEDOM PARKWAY CAPITAL PROJECT FUND							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Engineering	Gen. Fund Reserves	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Construction	TBD (STU/EDP/EDA)	-	-	1,200,000	1,460,000	-	2,660,000
Local Match	General Fund	-	-	300,000	365,000	-	665,000
TOTAL		\$ -	\$ 50,000	\$ 1,500,000	\$ 1,825,000	\$ -	\$ 3,375,000

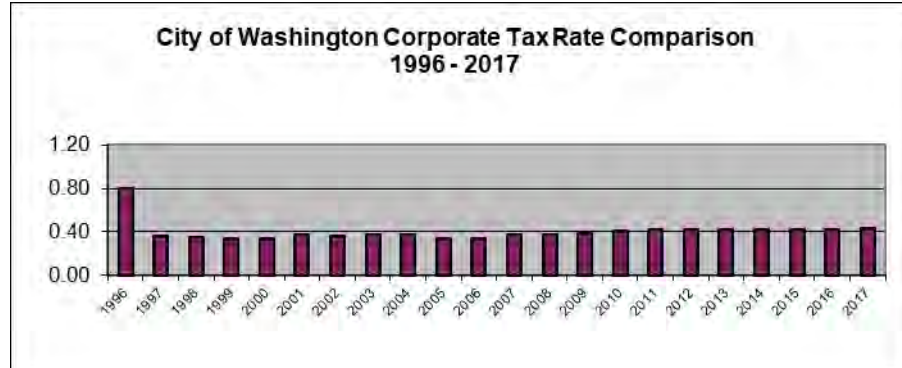
LAKESHORE DR. CAPITAL PROJECT FUND							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Engineering	Gen. Fund Reserves	\$ -	\$ 40,000	TBD	TBD	TBD	40,000
Construction	TBD (STU/EDP/EDA)	-	-	-	600,000	1,000,000	1,600,000
Local Match	General Fund	-	-	-	150,000	312,500	462,500
TOTAL		\$ -	\$ 40,000	\$ -	\$ 750,000	\$ 1,312,500	\$ 2,102,500

RECREATION TRAIL EXTENSION PROJECT FUND							
Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Cruger Rd.-Nofsinger to Main St. (Phase 2)							
Construction	TAP Grant (State Funds)	283,000	-	-	-	-	283,000
Engineering/Match	General Fund	94,000	-	-	-	-	94,000
Centennial Road-McCluggage Rd. to School Street (Phase 1)							
Construction	ITEP Grant (Federal Funds)	-	300,000	-	-	-	300,000
Engineering/Match	General Fund	75,000	-	-	-	-	75,000
Centennial Road-School Street to Summit (Phase 2)							
Construction	ITEP/TAP Grant (Fed/State Funds)	-	-	-	227,000	-	227,000
Engineering	General Fund	-	-	21,250	7,261	-	28,511
Engineering	East Peoria cost share	-	-	21,250	7,261	-	28,511
Summit Drive-McCluggage Road to Centennial							
Construction	ITEP/TAP Grant (Fed/State Funds)	-	-	11,200	243,800	-	255,000
Engineering	General Fund	-	-	31,900	-	-	31,900
Engineering	East Peoria cost share	-	-	31,900	-	-	31,900
TOTAL		\$ 452,000	\$ 300,000	\$ 117,500	\$ 485,322	\$ -	\$ 1,354,822

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# PROPERTY TAX INFORMATION





CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2017																
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	0.1070	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
16	0.0570	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1034	0.0786	0.1456	0.0262	0.0093	0.0000	0.0000	0.4211
17	0.0562	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1077	0.0833	0.1539	0.0299	0.0083	0.0000	0.0000	0.4402
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	\$297,288,333	-4.80%	\$1,225,385	-6.39%	1.60%
2015	\$337,915,182	13.67%	\$1,410,250	15.09%	0.10%
2016	\$346,143,150	2.43%	\$1,445,963	2.53%	1.30%
2017	\$351,511,395	1.55%	\$1,532,579	5.99%	2.20%
2007 to 2017 Growth	\$100,983,162	40.31%	\$604,170	65.08%	20.00%
2012 to 2017 Growth	\$45,862,131	15.00%	\$245,184	19.04%	8.80%
*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)					

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# EMPLOYEE PAYROLL DISTRIBUTION

FY18-19 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
McCoy	Police Chief				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	Deputy Chief				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
Tysinger	Laborer I			1.00									1.00
Burchette	Laborer I			0.10					0.45	0.45			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
Thomas	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				16.00								16.00
(All)	Telecommunicator*				3.50								3.50
Full-Time Total		3.40	1.00	8.80	27.50	1.55	0.35	0.15	6.95	8.55	1.10	0.15	59.50
P-T Employees (FTE)													
Baker	Cemetery Sexton							0.50					0.50
(All)	Telecommunicator**				1.30								1.30
(All)	P-T Officers				1.35								1.35
(All)	P-T Pub. Works Laborers			0.50					0.25	0.25			1.00
(All)	Grounds Mtnce.			0.85				0.50					1.35
Part-Time Total		0.00	0.00	1.35	2.65	0.00	0.00	1.00	0.25	0.25	0.00	0.00	5.50
FTE TOTAL													
		3.40	1.00	10.15	30.15	1.55	0.35	1.15	7.20	8.80	1.10	0.15	65.00

\*Assumes 6 dispatchers for 4 months and 2 equivalent positions for 8 months after consolidation.

\*\*Assumes 2.25 FTE for 4 months and remainder needed to fill 16 hours per day/7 days per week less 2 F-T positions for 8 months after consolidation.