Budget Review
Misc. Special Revenue/Public Safety/Planning & Development

Audit

- In year 3 of a 4-year contract with optional 5th year extension
- Budget remains the same as current year

Liability

- Budget slightly lower based on current rates projected with a 15% increase

IMRF

- Projecting 5.8% increase over estimated actual

Social Security/Medicare

- Projecting 7% increase over estimated actual

Personnel

- The Laborer's increase is based on the approved contract of 2.5% for the first step as adjusted to keep the spread consistent. The contract expires 4/30/21 and also includes a 2.5% increase for FY20-21.
- The Police union increase assumes a 2.5% increase as applied to the entire pay plan. The existing contract expires 4/30/19.
- The Non-Union general wage increase, including Sergeants is assumed to be 2.5%.
- Department Heads remain outside of the Non-Union pay plan.
- The budgeted increase for Workers Compensation is 5% due to favorable renewals and experience.
- Health Insurance is projected at a 0% increase due to the anticipated decrease of 5.1% for the renewal of the 2019-20 plan that will be approved by the IPBC Board in March. This the second consecutive rate reduction since joining the consortium in July 2017. The prior year renewal represented a 2.4% reduction.

Police

- Personnel:
  - Decrease in FTE from 1.3 to .8 for dispatch/admin. due to transitioning from 6 dispatchers for 2-4 months to 2 admin. specialists for the remainder of the year and going forward
  - Increase in FTE for proposed additional officer for MEG unit
- Operations increase of 10% due to:
  - $16,600 increase in Data Processing Fees
  - $13,325 increase in Software
  - $12,400 increase in Communications
  - Offset by decreases in legal fees and training
- Budgeted capital includes tasers, furniture, replacement computers, video storage, P-T officer vests, patrol camera and CIERT shield. Reduction of $37,700 from current year.
- Officer vests eligible for a 50% Bullet Proof Vest grant from the Dept. of Justice
- Overall budget increase – 1%

Fire & Rescue

- Operations increase of 16% due to:
  - Increase of $18,818 in WFD&RS contractual payments
  - Increase of $80,000 for equipment funding
  - Increase of $7,735 for TC3 contractual payments due to redistribution between Police and Fire – overall contract increase projected to be 2%
- Capital increase to reflect roof repairs, blacktop resurfacing, paving training center, HVAC, and north and south service doors
- Overall budget increase -- 34%

ESDA

- Operations increase offset by reduction in budgeted capital
  - Increased siren repair
- Includes annual transfer for funding for replacement of eleven (11) warning sirens -- $21,849
- Reduced transfer from General Fund required
- Overall budget decrease -- 5%
- Projected ending balance 4/30/20 – $49,514

Police – Special Projects – Misc.

- Overall budget decrease $900
- Capital purchases budgeted include additional radars
- Projected ending balanced combined accounts 4/30/20 - $102,541

Police – Special Projects – Vehicle Seizure

- Expenditures are less than the beginning cash balance so no projected revenue budgeted to be spent
- Operations decrease of $10,500 due to reduction in Software
- Projected ending balance 4/30/20 - $65,122

Tourism/Econ. Dev.

- Operations increase due to:
  - $3,000 increase in Legal Fees
  - $2,500 increase in Tourism Expenses
- Overall budget increase -- 4.6%

Planning & Zoning

- Operations decrease
  - $2,035 decrease in Consultation/Contractual
- Overall budget decrease – 1%

TIF #2

- Operations increase of 90% due to:
  - Increase in Building Renovation Fund – Aberdeen Enterprises ($96,165 through FY20-21)
- TIF due to expire in 2021 but is eligible for extension request
- Overall budget increase of 11%
- Projected ending balance 4/30/20 - $171,130

AUDIT FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance	$ 26,675	$ 32,312	$ 38,312	$ 38,887	$ 42,087
REVENUES:					
Tax:					
Property	$ 31,587	$ 31,829	$ 29,000	$ 29,000	$ 29,000
Interest	155	447	100	700	800
TOTAL	$ 31,742	$ 32,276	$ 29,100	$ 29,700	$ 29,800
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	26,105	25,610	29,000	26,500	29,000
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 26,105	$ 25,610	$ 29,000	$ 26,500	$ 29,000
Revenue Over (Under) Expenditures	$ 5,637	$ 6,666	$ 100	$ 3,200	$ 800
End. Cash Balance					$ 42,887

SUPPORTING DETAIL FOR AUDIT FUND

	FTE YEARS 18-19	*FTE YEARS 19-20*	*ACTUAL 17-18*	*BUDGET 18-19*	*EST.ACT. 18-19*	*BUDGET 19-20*
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
Consultation Fees			$ 25,610	$ 29,000	$ 26,500	29,000
TOTAL OPERATIONS			$ 25,610	$ 29,000	$ 26,500	$ 29,000
Capital Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 25,610	$ 29,000	$ 26,500	$ 29,000

LIABILITY INSURANCE FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance	$ 217,335	$ 197,693	$ 198,239	$ 198,897	$ 213,497
REVENUES:					
Tax:					
Property	$ 74,040	$ 89,546	$ 104,000	$ 103,500	$ 104,000
Interest	1,184	2,229	1,000	3,100	3,500
Miscellaneous Inc.	0	0	0	0	0
TOTAL	$ 75,224	$ 91,775	$ 105,000	$ 106,600	$ 107,500
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	94,866	90,572	105,000	92,000	104,000
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 94,866	$ 90,572	$ 105,000	$ 92,000	$ 104,000
Revenue Over (Under) Expenditures	$ (19,642)	$ 1,203	$ 0	$ 14,600	$ 3,500
End. Fund Balance					$ 216,997

SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND

	FTE YEARS 18-19	*FTE YEARS 19-20*	*ACTUAL 17-18*	*BUDGET 18-19*	*EST.ACT. 18-19*	*BUDGET 19-20*
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
Insurance (Other)			$ 90,572	$ 105,000	$ 92,000	$ 104,000
TOTAL OPERATIONS			$ 90,572	$ 105,000	$ 92,000	$ 104,000
Capital Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 90,572	$ 105,000	$ 92,000	$ 104,000

ILLINOIS MUNICIPAL RETIREMENT FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance	$ 190,045	$ 178,402	$ 176,796	$ 189,026	$ 280,026
REVENUES:					
Tax:					
Property - IMRF	$ 325,720	$ 353,094	$ 375,000	$ 373,100	$ 345,000
Property - Soc. Sec./MC	0	0	0	0	0
Property Repl.	18,371	13,180	15,000	13,000	13,000
Interest	1,123	3,266	1,500	5,400	5,500
Misc.	0	2,464	0	0	0
TOTAL COLLECTIONS	345,214	372,004	391,500	391,500	363,500
T/F From:					
Water	$ 17,000	$ 17,000	$ 17,500	$ 17,500	$ 18,000
Sewer	21,000	21,000	22,000	22,000	22,500
TOTAL	$ 383,214	$ 410,004	$ 431,000	$ 431,000	$ 404,000
EXPENDITURES:					
Personnel	$ 394,857	$ 390,552	$ 440,000	$ 340,000	$ 360,000
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	$ 394,857	$ 390,552	$ 440,000	$ 340,000	$ 360,000
Revenue Over (Under) Expenditures	$ (11,643)	$ 19,452	$ (9,000)	$ 91,000	$ 44,000
End. Fund Balance					$ 324,026

SUPPORTING DETAIL FOR IMRF FUND

	FTE YEARS 18-19	*FTE YEARS 19-20*	*ACTUAL 17-18*	*BUDGET 18-19*	*EST.ACT. 18-19*	*BUDGET 19-20*
Personnel Detail						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			$ 0	$ 0	$ 0	$ 0
IMRF Payments			390,552	440,000	340,000	360,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 390,552	$ 440,000	$ 340,000	$ 360,000
Operations Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
T/F to Social Security/Medicare			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 390,552	$ 440,000	$ 340,000	$ 360,000

SOCIAL SECURITY/MEDICARE FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Fund Balance	$ 224,811	$ 228,316	$ 227,784	$ 232,458	$ 262,958
REVENUES:					
Tax:					
Property - IMRF	$ 0	$ 0	$ 0	$ 0	$ 0
Property - Soc. Sec./MC	246,735	268,568	290,000	288,500	295,000
Property Repl.	7,623	10,132	13,000	10,500	10,000
Interest	1,221	3,475	2,000	5,000	5,500
TOTAL COLLECTIONS	255,579	282,175	305,000	304,000	310,500
T/F From:					
Water	$ 33,500	$ 33,500	$ 34,000	$ 34,000	$ 35,200
Sewer	39,500	39,500	42,500	42,500	44,300
IMRF	0	0	0	0	0
TOTAL	$ 328,579	$ 355,175	$ 381,500	$ 380,500	$ 390,000
EXPENDITURES:					
Personnel	$ 325,074	$ 345,140	$ 380,000	$ 350,000	$ 375,000
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	$ 325,074	$ 345,140	$ 380,000	$ 350,000	$ 375,000
Revenue Over (Under) Expenditures	$ 3,505	$ 10,035	$ 1,500	$ 30,500	$ 15,000
End. Fund Balance					$ 277,958

SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND

	FTE YEARS 18-19	*FTE YEARS 19-20*	*ACTUAL 17-18*	*BUDGET 18-19*	*EST.ACT. 18-19*	*BUDGET 19-20*
Personnel Detail						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			$ 345,140	$ 380,000	$ 350,000	$ 375,000
IMRF Payments			0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 345,140	$ 380,000	$ 350,000	$ 375,000
Operations Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL OPERATIONS			$ 0	$ 0	$ 0	$ 0
Capital Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 345,140	$ 380,000	$ 350,000	$ 375,000

POLICE
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 0	$ 0	$ 0
REVENUES:					
Tax:					
Property	$ 360,251	$ 497,316	$ 535,700	$ 532,891	$ 535,300
Property Repl.	19,370	18,733	15,000	19,000	15,000
Special Events	8,764	45,041	10,000	10,000	10,000
Misc. Income	833	2,232	1,500	1,500	1,500
Sale of Equipment	0	0	0	0	0
Grant Proceeds	0	300	1,900	2,171	3,650
Training Reimbur.	9,797	44,680	24,000	25,000	25,000
Reimb. from WCHS	73,295	74,844	77,100	75,884	78,161
TOTAL COLLECTIONS	$ 472,310	$ 683,146	$ 665,200	$ 666,446	$ 668,611
T/F From:					
GF Unrestr.	3,484,613	3,589,200	3,681,687	3,521,511	3,748,461
GF Telecommunications	0	21,000	239,189	218,189	237,000
Pol. Spec. Proj.	0	4,434	36,900	74,096	6,900
TOTAL	$ 3,956,923	$ 4,297,780	$ 4,622,976	$ 4,480,242	$ 4,660,972
EXPENDITURES:					
Personnel	3,425,695	3,697,964	3,673,200	3,598,891	3,670,300
Operations	261,751	253,445	559,414	491,889	613,510
Capital	8,409	61,303	114,400	114,000	76,700
Debt Service	0	0	0	0	0
Inter-Fund Transfers	261,068	285,068	275,962	275,462	300,462
TOTAL	$ 3,956,923	$ 4,297,780	$ 4,622,976	$ 4,480,242	$ 4,660,972
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
Police Chief	1.00	1.00				
Deputy Chief	1.00	1.00				
Sergeants/Sr. Detective	5.00	5.00				
Patrol Officers	15.00	16.00				
Police Services Admin. Officer	1.00	1.00				
Police Admin. Specialists	3.50	2.00				
Admininstrative Assistant	1.00	1.00				
Regular Salaries						
Officers			$ 1,534,328	$ 1,600,000	$ 1,600,000	$ 1,700,000
Police Administrative			364,576	290,000	220,000	230,000
P-T Salaries						
P-T Pol. Admin.	1.30	0.80	75,703	65,000	30,000	39,000
P-T Officers	1.35	1.35	63,577	59,000	70,000	65,000
Overtime-Officers			298,231	275,000	340,000	325,000
Overtime-Pol. Admin.			57,377	60,000	20,000	15,000
Unused Sick Time			24,421	35,000	30,000	30,000
Group Insurance			598,411	565,000	565,000	540,000
Retiree Health Insurance			74,161	74,000	74,000	75,000
Health Savings Plan Contribution			24,637	27,000	27,000	28,000
Workers Comp. Insurance			33,074	33,000	33,000	34,000
Clothing Allowance			29,761	32,000	32,000	33,000
Unemployment Insurance Tax			3,250	7,500	6,000	6,000
Police Pension Expense			516,457	550,700	551,891	550,300
TOTAL FTE YEARS	30.15	29.15				
TOTAL PERSONNEL			$ 3,697,964	$ 3,673,200	$ 3,598,891	$ 3,670,300
Operations Detail						
R/M Building-Cont.			$ 34,569	$ 27,145	$ 22,800	$ 27,100
R/M Equipment-Cont.			16,249	15,745	12,000	11,600
Legal Fees			53,410	75,000	44,000	62,000
Data Processing Support			7,887	9,200	8,500	25,800
Professional Fees			164	13,000	11,000	13,200
Postage Expense			1,679	1,800	3,200	3,500
Communications			23,428	26,175	30,000	38,575
Publishing Fees			0	700	200	500
Printing Fees			3,628	5,000	3,400	6,000
Recruitment			903	5,000	5,000	5,000
Membership Dues			9,477	8,685	4,500	7,500
Training			15,918	44,545	25,000	38,000
Subscriptions			396	1,300	900	1,500
Reference Materials/Manuals			295	295	0	0
Software			11,381	7,000	11,000	20,325
Property Insurance			5,775	6,500	6,000	6,500
Electricity			12,773	13,500	13,000	15,000
Heating			1,844	1,500	1,700	2,000
Lease/Rent Expense			5,832	6,935	6,800	7,760
Contractual Payments - TC3			0	239,189	239,189	237,000
R/M Buildings-Comm.			333	2,000	200	8,500
R/M Equipment-Comm.			844	2,500	1,100	10,450
Office Supplies			2,537	4,000	2,100	4,700
Operating Supplies			2,503	4,000	3,200	4,500
Misc. Equipment			12,539	8,000	6,800	12,500
Janitorial Supplies			1,076	1,400	1,000	5,000
Misc. Expenses			13,181	8,000	12,000	13,000
Firearms Training			12,867	15,300	15,300	20,000
Police Commision Expense			1,957	6,000	2,000	6,000
Misc. Grant Disbursement			0	0	0	0
TOTAL OPERATIONS			$ 253,445	$ 559,414	$ 491,889	$ 613,510
Capital Detail						
Purchase:						
Equipment			$ 61,303	$ 114,400	$ 114,000	$ 76,700
Constr. Engineering			0	0	0	0
TOTAL CAPITAL			$ 61,303	114,400	114,000	76,700
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Police Special Proj. - DARE			$ 0	$ 500	$ 0	$ 0
Capital Replacement Fund			13,068	20,462	20,462	20,462
MERF			272,000	255,000	255,000	280,000
TOTAL INTER-FUND TRANSFERS			$ 285,068	$ 275,962	$ 275,462	$ 300,462
TOTAL EXPENDITURES			$ 4,297,780	$ 4,622,976	$ 4,480,242	$ 4,660,972

FIRE AND RESCUE
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 0	$ 0	$ 0
REVENUES:					
Tax:					
Property	$ 0	$ 0	$ 0	$ 0	$ 0
For. Fire	18,616	18,318	18,000	24,743	25,000
Misc.	0	0	0	0	0
TOTAL COLLECTIONS	$ 18,616	$ 18,318	$ 18,000	$ 24,743	$ 25,000
T/F From:					
GF Unrestricted	614,800	586,689	644,970	649,367	870,588
GF Tele. Tax	0	4,000	44,265	40,265	52,000
TOTAL BUDG. FUNDS	$ 633,416	$ 609,007	$ 707,235	$ 714,375	$ 947,588
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	630,036	594,145	682,235	684,375	790,588
Capital	3,380	14,862	25,000	30,000	157,000
Debt Service	0	0	0	0	0
Inter T/F	0	0	0	0	0
TOTAL	$ 633,416	$ 609,007	$ 707,235	$ 714,375	$ 947,588
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
R/M Building - Cont.			$ 2,407	$ 0	$ 0	$ 0
R/M Equipment - Cont.			1,088	1,000	1,200	3,000
Legal Fees			3,939	2,900	3,480	2,000
Property Insurance			2,523	2,800	3,360	3,000
WVFD & RS Payments			584,000	627,270	627,270	646,088
Equipment Funding			0	0	0	80,000
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	0	0	0
Contractual Payments - TC3			0	44,265	44,265	52,000
R/M Building - Comm.			0	500	600	1,000
R/M Equipment - Comm.			0	0	0	0
Misc. Expenses			188	3,500	4,200	3,500
TOTAL OPERATIONS			$ 594,145	$ 682,235	$ 684,375	$ 790,588
Capital Detail						
Purchase:						
Equipment			$ 0	$ 0	$ 0	$ 0
Bld./Property			14,862	25,000	30,000	157,000
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			$ 14,862	$ 25,000	$ 30,000	$ 157,000
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 609,007	$ 707,235	$ 714,375	$ 947,588

ESDA FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 38,077	$ 54,252	$ 57,813
REVENUES:					
Tax:					
Property	$ 3,274	$ 3,312	$ 3,300	$ 3,290	$ 3,300
Interest	143	409	100	750	800
Miscellaneous Inc.	0	0	0	0	0
T/F From:					
GC Unrestricted	37,500	55,000	38,000	33,000	22,000
Police Spec. Proj.	0	0	0	0	0
TOTAL	$ 40,917	$ 58,721	$ 41,400	$ 37,040	$ 26,100
EXPENDITURES:					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	6,738	3,739	9,330	11,630	12,550
Capital	0	0	5,000	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	32,659	32,659	21,849	21,849	21,849
TOTAL	$ 39,397	$ 36,398	$ 36,179	$ 33,479	$ 34,399
Revenue Over (Under) Expenditures	$ 1,520	$ 22,323	$ 5,221	$ 3,561	$ (8,299)
End. Cash Balance					$ 49,514

SUPPORTING DETAIL FOR ESDA FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
R & M Bldg. (Contr.)			$ 0	$ 0	$ 0	$ 0
R&M Equip. (Contr.)			832	3,500	8,000	500
Communications			0	0	0	0
Property Insurance			484	530	530	650
Lease/Rent Expense			2,040	2,100	2,100	2,400
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			383	500	500	6,500
Miscellaneous Equipment			0	2,500	500	2,500
Miscellaneous Expenses			0	200	0	0
TOTAL OPERATIONS			$ 3,739	$ 9,330	$ 11,630	$ 12,550
Capital Detail						
Purchase - Equipment			$ 0	$ 5,000	$ 0	$ 0
TOTAL CAPITAL			$ 0	$ 5,000	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Capital Replacement Fund			$ 32,659	$ 21,849	$ 21,849	$ 21,849
TOTAL INTER-FUND TRANSFERS			$ 32,659	$ 21,849	$ 21,849	$ 21,849
TOTAL EXPENDITURES			$ 36,398	$ 36,179	$ 33,479	$ 34,399

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 73,836	$ 124,062	$ 102,541
REVENUES:					
DUI Tech Fund	$ 12,644	$ 13,492	$ 10,000	$ 13,500	$ 14,000
Drug Enf. Account	170	38,228	500	6,500	1,000
Police Vehicle Fund	2,936	3,256	3,000	1,500	2,000
DARE Account	0	70	2,500	8,875	2,500
Fundraiser Donations	3,077	1,816	3,000	3,235	3,000
FTA Warrant Account	1,050	1,190	1,500	800	1,000
Interest Revenue	73	81	100	150	100
Grant Revenue	0	0	0	0	0
Misc. Revenue	0	0	0	0	0
Transfer from Gen.-Police	0	0	500	0	0
TOTAL	$ 19,950	$ 58,133	$ 21,100	$ 34,560	$ 23,600
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	11,296	9,847	22,900	18,885	22,000
Capital	0	1,237	1,600	0	1,600
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	37,196	0
TOTAL	$ 11,296	$ 11,084	$ 24,500	$ 56,081	$ 23,600
Revenue Over (Under) Expenditures	$ 8,654	$ 47,049	$ (3,400)	$ (21,521)	$ 0
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	$ 8,654	$ 47,049	$ (3,400)	$ (21,521)	$ 0
End. Cash Balance					$ 102,541

DUI Tech Fund	$ 56,548
Drug Enf. Account	8,915
Police Vehicle Fund	26,183
DARE Account	0
Fundraiser Donations	0
FTA Warrant Account	10,896
	$ 102,541

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.

	FTE YEARS 18-19	*FTE YEARS 19-20*	*ACTUAL 17-18*	*BUDGET 18-19*	*EST.ACT. 18-19*	*BUDGET 19-20*
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
Alcohol Enforcement Expenses			$ 488	$ 4,500	$ 300	$ 1,000
Drug Enforcement Expenses			3,425	6,000	6,000	6,000
Police Vehicle Fund			2,586	5,000	0	3,500
Fundraiser Expenses			1,816	3,000	3,235	3,000
DARE Expenses			1,532	4,400	9,350	8,500
TOTAL OPERATIONS			$ 9,847	$ 22,900	$ 18,885	$ 22,000
Capital Detail						
Purchase - Equipment (Alcohol Enf.)			$ 1,237	$ 1,600	$ 0	$ 1,600
TOTAL CAPITAL			$ 1,237	$ 1,600	$ 0	$ 1,600
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Trsf. To MERF			$ 0	$ 0	$ 37,196	$ 0
Gen. Fund - Police (from FTA Fines)			0	0	0	0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 37,196	$ 0
Intra-Fund Transfer Detail						
Police Special Projects - Canine			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 11,084	$ 24,500	$ 56,081	$ 23,600

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 99,241	$ 128,122	$ 94,429
REVENUES:					
Impound Admin. Fees	$ 38,000	$ 47,500	$ 40,000	$ 50,000	$ 40,000
Interest Revenue	107	117	100	150	100
Misc. Revenue	0	0	0	0	0
Transfer from Misc.	0	0	0	0	0
TOTAL	$ 38,107	$ 47,617	$ 40,100	$ 50,150	$ 40,100
EXPENDITURES					
Personnel	$ 0	$ 0	$ 0	$ 0	$ 0
Operations	8,690	19,131	45,000	26,935	34,500
Capital	9,694	0	16,000	5,000	13,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	23,417	19,442	51,908	51,908	21,908
TOTAL	$ 41,801	$ 38,573	$ 112,908	$ 83,843	$ 69,408
Revenue Over (Under) Expenditures	$ (3,694)	$ 9,044	$ (72,808)	$ (33,693)	$ (29,308)
End. Cash Balance					$ 65,122

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

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
N/A	0.00	0.00	$ 0	$ 0	$ 0	$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			$ 0	$ 0	$ 0	$ 0
Operations Detail						
Legal Expenses			$ 4,842	$ 10,000	$ 8,500	$ 8,500
Professional Fees			2,726	3,500	3,500	3,500
Software			6,989	22,500	12,000	12,000
Communications			880	5,000	0	5,000
Operating Expenses			366	1,000	500	1,000
Miscellaneous Equipment			3,328	2,000	2,435	3,000
Miscellaneous Expense			0	1,000	0	1,500
TOTAL OPERATIONS			$ 19,131	$ 45,000	$ 26,935	$ 34,500
Capital Detail						
Purchase - Equipment			$ 0	$ 16,000	$ 5,000	$ 13,000
TOTAL CAPITAL			$ 0	$ 16,000	$ 5,000	$ 13,000
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Gen. Fund - Police			$ 4,434	$ 36,900	$ 36,900	$ 6,900
MERF			0	0	0	0
Capital Replacement Fund			$ 15,008	15,008	15,008	15,008
			$ 19,442	$ 51,908	$ 51,908	$ 21,908
TOTAL EXPENDITURES			$ 38,573	$ 112,908	$ 83,843	$ 69,408

TOURISM & ECONOMIC DEVELOPMENT
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 0	$ 0	$ 0
REVENUES:					
Tax:					
Hotel/Motel	$ 62,704	$ 28,721	$ 68,000	$ 68,000	$ 70,000
Penalty Revenue	12,890	0	0	0	0
Misc. Revenue	0	40,000	0	0	0
T/F from GF Unrestricted	17,390	102,850	81,675	74,740	86,575
TOTAL	$ 92,984	$ 171,571	$ 149,675	$ 142,740	$ 156,575
EXPENDITURES:					
Personnel	$ 34,756	$ 36,071	$ 36,200	$ 36,200	$ 36,700
Operations	58,228	135,500	113,475	106,540	119,875
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 92,984	$ 171,571	$ 149,675	$ 142,740	$ 156,575
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0
End. Cash Balance					$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Personnel Detail						
P&D Director	0.35	0.35				
Admin. Asst./Econ. Dev.	0.00	0.00				
Regular Salaries			$ 31,575	$ 32,000	$ 32,000	$ 32,500
Unused Sick Time			472	500	500	500
Group Insurance			3,487	3,100	3,100	3,000
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			537	600	600	700
Unemployment Insurance Tax			0	0	0	0
TOTAL FTE YEARS	0.35	0.35				
TOTAL PERSONNEL			$ 36,071	$ 36,200	$ 36,200	$ 36,700
Operations Detail						
Contractual Services			$ 32,460	$ 45,400	$ 42,900	$ 45,400
Legal Fees			2,769	500	7,000	3,500
Membership Dues			10,800	11,075	10,890	10,775
Training			775	1,500	950	1,300
Subscriptions			0	300	0	200
Misc. Equipment			0	100	0	100
Misc. Expenses			11	100	50	100
Tourism Expenses			10,500	12,500	15,000	17,500
Econ. Development Expenses			25,000	42,000	29,750	41,000
Bad Debt Expense			53,185	0	0	0
TOTAL OPERATIONS			$ 135,500	$ 113,475	$ 106,540	$ 119,875
Capital Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL CAPITAL			$ 0	$ 0	$ 0	$ 0
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
Washington 223 Impr.			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 171,571	$ 149,675	$ 142,740	$ 156,575

PLANNING, ZONING & CODE ENFORCEMENT
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 0	$ 0	$ 0
REVENUES:					
Misc. Revenue	$ 0	$ 0	$ 0	$ 0	$ 0
Grant Proceeds	0	0	0	0	0
T/F From:					
GF Unrestricted	294,454	372,123	362,940	296,095	360,625
TOTAL	$ 294,454	$ 372,123	$ 362,940	$ 296,095	$ 360,625
EXPENDITURES:					
Personnel	$ 184,989	$ 184,736	$ 164,940	$ 164,040	$ 166,700
Operations	104,865	182,787	190,400	124,731	187,825
Capital	0	0	3,000	2,724	1,500
Debt Service	0	0	0	0	0
Inter-Fund Transfers	4,600	4,600	4,600	4,600	4,600
TOTAL	$ 294,454	$ 372,123	$ 362,940	$ 296,095	$ 360,625
Revenue Over (Under) Expenditures	$ 0	$ 0	$ 0	$ 0	$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 18-19	*FTE YEARS 19-20*	*ACTUAL 17-18*	*BUDGET 18-19*	*EST. ACT. 18-19*	*BUDGET 19-20*
Personnel Detail						
P&D Director	0.55	0.55				
Bldg. & Zoning Supv.	1.00	1.00				
Regular Salaries			$ 116,885	$ 121,300	$ 121,000	$ 124,000
Part-Time Wages			22,450	0	0	0
Overtime			1,983	2,500	2,100	2,200
Unused Sick Time			1,809	1,900	1,800	1,900
Group Insurance			30,666	28,000	28,000	27,000
Retiree Health Insurance			7,266	7,300	7,300	7,400
Health Savings Plan Contribution			844	900	900	1,000
Workers Comp. Insurance			2,478	2,300	2,400	2,500
Payroll Taxes			355	540	540	500
Uniform Allowance			0	200	0	200
TOTAL FTE YEARS	1.55	1.55				
TOTAL PERSONNEL			$ 184,736	$ 164,940	$ 164,040	$ 166,700
Operations Detail						
Mileage			$ 595	$ 400	$ 50	$ 200
R & M Equipment (Contr.)			0	1,000	1,500	1,000
Engineering Fees			0	2,500	2,000	2,000
Legal Fees			32,814	34,000	25,000	34,000
Data Processing Support			0	750	0	750
Consultation/Contractual			128,666	121,800	72,900	119,765
Postage Expenses			734	1,000	600	1,000
Communications			674	1,100	700	900
Publishing Fees			706	1,600	1,050	1,600
Printing Fees			180	250	200	250
Recruitment			0	200	0	200
Membership Dues			6,439	6,625	6,513	7,050
Training			1,871	3,550	3,085	3,760
Subscriptions			1,025	1,275	945	1,175
Reference Materials			652	1,600	824	1,575
Software			4,200	5,300	4,471	5,300
Lease/Rent Expense			2,820	0	0	0
Office Supplies			314	1,700	700	1,600
Misc. Equipment			476	950	943	900
Miscellaneous Expense			621	4,800	3,250	4,800
TOTAL OPERATIONS			$ 182,787	$ 190,400	$ 124,731	$ 187,825
Capital Detail						
Purchase:						
Equipment			$ 0	$ 3,000	$ 2,724	$ 1,500
Purchase - System			0	0	0	0
Purchase - System Eng.			0	0	0	0
TOTAL CAPITAL			$ 0	$ 3,000	$ 2,724	$ 1,500
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
MERF			$ 2,100	$ 2,100	$ 2,100	$ 2,100
Capital Replacement Fund			2,500	2,500	2,500	2,500
TOTAL INTER-FUND TRANSFERS			$ 4,600	$ 4,600	$ 4,600	$ 4,600
TOTAL EXPENDITURES			$ 372,123	$ 362,940	$ 296,095	$ 360,625

TIF #2 FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			$ 1,051,305	$ 1,109,416	$ 986,462
REVENUES:					
Tax:					
Property Tax Incr.	$ 216,523	$ 217,437	$ 218,000	$ 220,717	$ 220,000
Interest	14,302	14,649	5,000	16,500	15,000
ITEP Grant	0	0	0	0	56,010
Misc. Revenue	0	0	0	0	0
TOTAL	$ 230,825	$ 232,086	$ 223,000	$ 237,217	$ 291,010
EXPENDITURES:					
Personnel	$ 16,864	$ 17,274	$ 17,620	$ 13,570	$ 18,150
Operations	199,304	309,529	115,465	183,301	219,182
Capital	100,492	155,859	865,000	163,300	869,010
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	$ 316,660	$ 482,662	$ 998,085	$ 360,171	$ 1,106,342
Revenue Over (Under) Expenditures	$ (85,835)	$ (250,576)	$ (775,085)	$ (122,954)	$ (815,332)
End. Cash Balance					$ 171,130

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
City Administrator	0.05	0.05				
P & D Director	0.10	0.10				
Regular Salaries			$ 14,688	$ 15,000	$ 11,000	$ 15,500
Unused Sick Time			135	250	200	250
Group Insurance			2,200	2,100	2,100	2,100
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			251	270	270	300
TOTAL FTE YEARS	0.15	0.15				
TOTAL PERSONNEL			$ 17,274	$ 17,620	$ 13,570	$ 18,150
Operations Detail						
Engineering Fees			$ 0	$ 1,000	$ 500	$ 1,000
Legal Fees			1,264	18,000	8,000	18,000
Professional Fees			0	6,000	0	15,000
Lease/Rent Expense			2,000	3,000	0	3,000
Membership Dues			650	700	650	700
Training			0	0	400	2,000
Loan Interest Subsidies			0	1,000	0	0
Building Renovation Fund - Committed			298,600	21,065	155,051	114,782
Building Renovation Fund - Uncommitted			0	50,000	10,000	50,000
Misc. Equipment			950	1,500	1,000	1,500
Miscellaneous Expense			6,065	13,200	7,700	13,200
TOTAL OPERATIONS			$ 309,529	$ 115,465	$ 183,301	$ 219,182
Capital Detail						
Purchase:						
Building/Land			$ 123,111	$ 50,000	$ 0	$ 40,000
Improvements			29,194	715,000	143,300	673,000
Demolition/Remediation			0	0	0	0
Improvements Engineering			3,554	90,000	20,000	146,010
Improvements Legal			0	10,000	0	10,000
TOTAL CAPITAL			$ 155,859	$ 865,000	$ 163,300	$ 869,010
Debt Service Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL DEBT SERVICE			$ 0	$ 0	$ 0	$ 0
Inter-Fund Transfer Detail						
N/A			$ 0	$ 0	$ 0	$ 0
TOTAL INTER-FUND TRANSFERS			$ 0	$ 0	$ 0	$ 0
TOTAL EXPENDITURES			$ 482,662	$ 998,085	$ 360,171	$ 1,106,342